

CITY OF WAUSAU

2016 PROPOSED BUDGET





Office of the Mayor

James E. Tipple

September 30, 2015

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

From: Mayor Jim Tipple 

Re: 2016 Budget

Subject: 2016 Budget Message - Investment in Our Future

Annually as I write my budget message, it is typically driven by a theme or major opportunity or challenge that rises to the forefront. The past few years though, as I contemplate the budget process, what impresses me is that the budget is like an investment portfolio. Like most portfolio's it is composed of short and long term investments. Those services and projects that are needed and relied upon daily by our residents such as police, fire, street and garbage services; represent short term and ongoing investments in our residents lives. Other spending represents long term investments such as the riverfront redevelopment, the reconstruction of our swimming pools and athletic park and our major investments in streets and related infrastructure. These investments ensure that we are an attractive and viable community for tomorrow. I believe this budget serves today and tomorrow.

The riverfront will be ready for new development by late summer of 2016. The budget provides for the construction of the River Edge Trail from the Barker Stewart Island Bridge to the Bridge Street Bridge. It also provides remediation and improvements along the river bank of this same geographical area. The work will include such amenities as river overlooks, a wharf and kayak launch. These amenities will attract developers and residents to construct and locate on waterfront property that has been sitting fallow and underutilized for at least the past 30 years. The Economic Development Manager has done an exceptional job in leading the RFP process and has positioned this property for significant redevelopment interest. In addition, we will be strengthening the near Westside of the Downtown with infrastructure improvements that provide a unique streetscape and character which will strength renewal interests. I commend staff and council's dedication and courage in moving forward to improve these areas along the riverfront that will become the jewels of the city.

The biggest challenge, as noted in early predictions, was inflationary cost increases combined with loss of revenues. Fortunately, our Human Resources staff has been successful in limiting our health insurance cost increase to 2.5% and we will experience substantial savings from our new refuse and recycling contract. Unfortunately, these cost containment and savings initiatives were insufficient to offset other cost to continue increases, particularly the cost of living increases outlined in our public safety union contracts and the pay for performance plan to be offered to non-represented staff in 2016. While the budget provides for cost to continue, it does not recover some of the street maintenance projects such as sealcoating lost in last year's budget.

The final component of our general fund budget is the loss of revenues. The City has relied upon and grown our police department staffing through financial grants from the Wisconsin Department of Justice and a local foundation. Unfortunately, these financial resources have all ended abruptly leaving a revenue gap of \$215,000. In addition other revenue shortfalls experienced in 2015 will be adjusted in the 2016 budget: A partial listing follows:

Fines and Forfeitures	decrease	\$ 41,000
Police Grants	decrease	\$214,746
Sponsorship Income	decrease	\$ 60,000
Utility PILOT payment	decrease	\$ 62,000
Motor Pool Reimbursement Phase Out	decrease	\$ 25,000



Office of the Mayor

James E. Tipple

The increase in expenses along with the decrease in revenues requires an additional \$625,960 in property tax revenue for the General Fund. In addition to the General Fund, property tax levy increases are required for the Community Development Fund \$106,375, Rental Licensing Fund \$15,838, Capital Projects Fund \$43,910, Central Purchasing Capital Fund \$123,800. We also decreased property taxes in several funds including In Recycling Fund \$46,610, and Animal Control Fund \$12,384. Finally, the values in our Tax Increment Districts saw increases due to additional private investment which requires an increase in the increment of \$262,087. In total this brings the levy increase to \$1,020,476 or 4.233% increase.

We continue to work on the budget as additional information is known. We are currently waiting for confirmation on 2016 state aid allocations for shared revenue, expenditure restraint and transportation aids. In addition, we are continuing our work on the dental insurance renewals. We are also waiting for the completion of Board of Review and the State manufacturing numbers before our final assessed valuation will be known. Based upon the proposed budget and estimated assessed valuation the increase in the tax for the loss of value is 33 cents. Individual properties within the city will be impacted differently based upon whether the property increased or decreased more than the average change.

Taxes are always unpopular - but cities have few other options to fund services, amenities and infrastructure. This year we asked two important referendum questions of our constituents regarding a special charge for refuse and recycling services and the creation of a storm water utility. Both of these possible revenue sources would have benefited homeowners in that the rate would have been allocated fairly and equitably to those using the services. In the case of Storm Water Utility fees we would have increased the customer base since non-profit entities utilizing the service would be charged. Unfortunately, the referendum responses indicated that the citizens did not want the charge. I believe that it is in the City's long term interest to continue to pursue these fees. Diversification of revenues is a critical component of future viability and sustainability.

The budget process is difficult, tedious and time consuming work. But it presents a forum for diverse views and opinions to be expressed and considered and at the end of the day, is a tool that refocuses our mission and communicates the path for the next year.

I would like to express my appreciation of staff for their passion and excellence in providing quality services to our constituents every day. Many under appreciate the efforts, dedication and complexities of municipal operations.

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**CITY OF WAUSAU
2016 BUDGET ANALYSIS- LEVY DEPENDENT FUNDS**

	2016 BUDGET	2015 BUDGET	CHANGE INCREASE (DECREASE)	PERCENT CHANGE
GENERAL FUND				
Expenditures	\$31,858,929	\$31,572,888	\$286,041	0.906%
Revenues	15,032,342	15,372,261	(339,919)	-2.211%
Fund's Net Levy Requirement	16,826,587	16,200,627	625,960	3.864%
RECYCLING FUND				
Expenditures	618,665	665,575	(46,910)	-7.048%
Revenues	148,000	148,300	(300)	-0.202%
Fund's Net Levy Requirement	470,665	517,275	(46,610)	-9.011%
RENTAL LICENSING FUND				
Expenditures	151,838	143,266	8,572	5.983%
Revenues	136,000	130,000	6,000	4.615%
Fund's Net Levy Requirement	15,838	-	15,838	
COMMUNITY DEVELOPMENT/ECONOMIC DEVELOPMENT FUND				
Expenditures	1,430,010	1,422,165	7,845	0.552%
Revenues	1,445,791	1,847,304	(401,513)	-21.735%
Fund's Net Levy Requirement	156,375	48,500	107,875	222.423%
DEBT SERVICE FUND				
Expenditures	7,696,013	8,016,800	(320,787)	-4.001%
Revenues	3,865,855	3,953,204	(87,349)	-2.210%
Fund Balance Application	(292,842)	(59,404)	(233,438)	392.967%
Fund's Net Levy Requirement	4,123,000	4,123,000	-	0.000%
CAPITAL PROJECT FUND				
Expenditures	8,713,346	7,007,651	1,705,695	24.340%
Revenues	8,263,346	6,439,171	1,824,175	28.329%
Fund Balance Application	-	162,390	(162,390)	-100.000%
Fund's Net Levy Requirement	450,000	406,090	43,910	10.813%
CENTRAL EQUIPMENT AND FACILITY CAPITAL FUND				
Expenditures	123,800	-	123,800	
Revenues	-	-	-	0.000%
Fund Balance Application	-	-	-	0.000%
Fund's Net Levy Requirement	123,800	-	123,800	
METRO RIDE FUND				
Expenditures	3,176,421	3,359,262	(182,841)	-5.443%
Revenues	2,354,049	2,548,417	(194,368)	-7.627%
Fund Balance Application	275,030	161,556	113,474	70.238%
Fund's Net Levy Requirement	547,342	647,342	(100,000)	-15.448%
PARKING FUND				
Expenditures	2,407,948	1,912,528	495,420	25.904%
Revenues	1,048,400	1,052,700	(4,300)	-0.408%
Fund Balance Application(Noncash Depreciation)	1,148,496	648,776	499,720	77.025%
Fund's Net Levy Requirement	211,052	211,052	-	0.000%
WAUSAU DOWNTOWN AIRPORT FUND				
Expenditures	386,835	382,605	4,230	1.106%
Revenues	133,586	137,100	(3,514)	-2.563%
Fund Balance Application(Noncash Depreciation)	173,249	165,505	7,744	4.679%
Fund's Net Levy Requirement	80,000	80,000	-	0.000%
ANIMAL CONTROL				
Expenditures	215,569	204,924	10,645	5.195%
Revenues	149,464	126,435	23,029	18.214%
Fund's Net Levy Requirement	66,105	78,489	(12,384)	-15.778%
TOTAL LEVY BEFORE INCREMENT	23,070,764	22,312,375	758,389	3.399%
City's Share of TIF Increment	2,057,282	1,795,196	262,087	14.599%
TOTAL LEVY	\$25,128,046	\$24,107,571	\$1,020,476	4.233%
<i>Estimated Assessed Value</i>	<i>\$2,648,121,200</i>	<i>\$2,748,578,600</i>	<i>(\$100,457,400)</i>	<i>-3.655%</i>
Tax Rate Per \$1,000 of Assessed Value	\$9.489009	\$8.770923	\$0.71809	8.187%
Equalized Value	\$2,633,849,300	\$2,655,928,800	(\$22,079,500)	-0.831%
Tax Rate Per \$1,000 of Equalized Value	\$9.5404270	\$9.0768890	\$0.463538	5.107%



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Wausau
Wisconsin**

For the Fiscal Year Beginning

January 1, 2015

Executive Director



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.

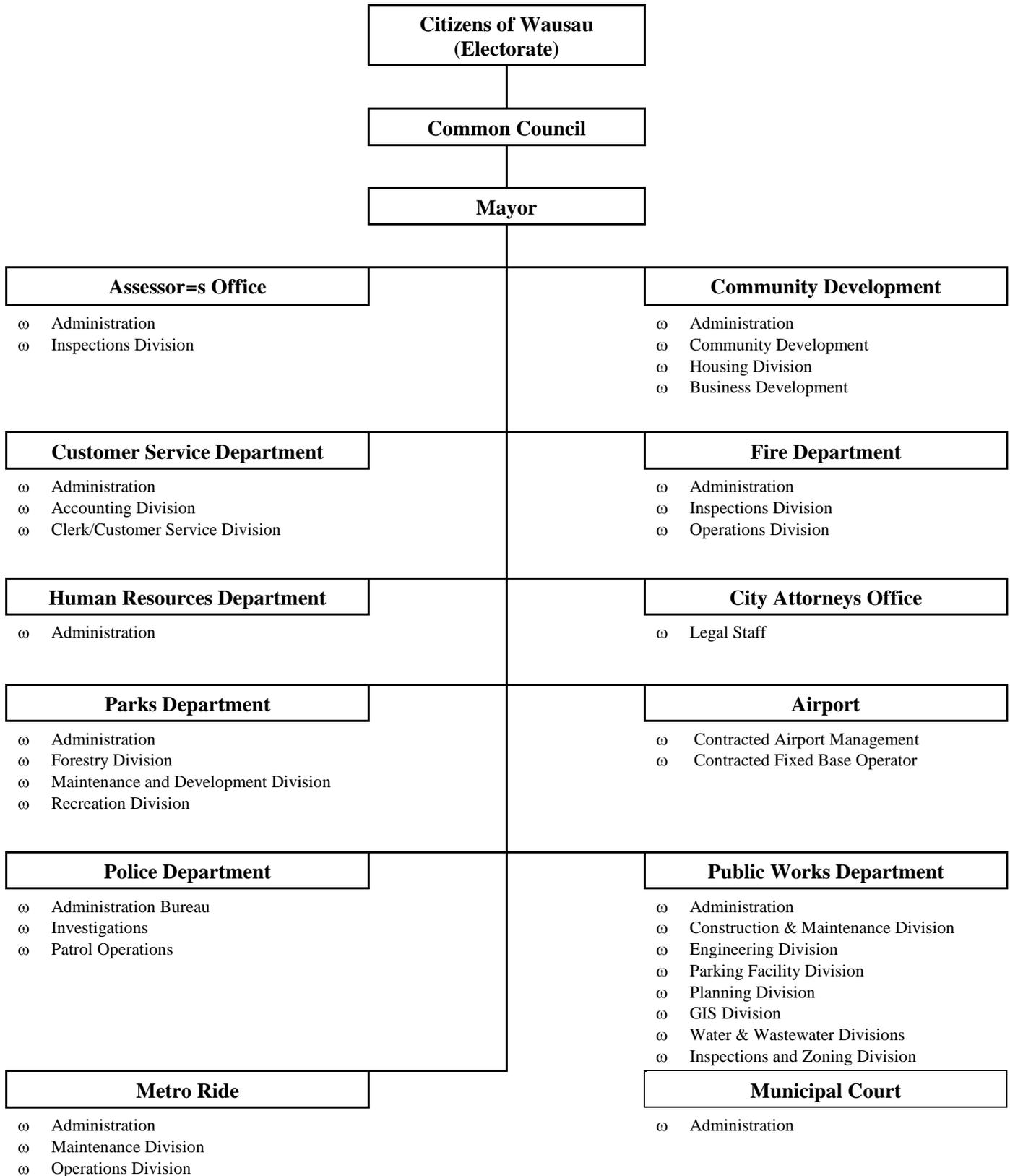
1. Create a walkable, bikeable community
2. Seek to establish a linked intermodal green way system through the city that connects neighborhoods
3. Continue to support downtown vitality
4. Support a Neighborhood Porch Program
5. Establish a strong residential tree planting program to expand and protect 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%

2016 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.

BUDGET YEAR	EQUALIZED VALUATION	% INCREASE	ASSESSED VALUATION	% INCREASE
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%
2016	\$2,633,849,300	-0.83%	\$2,648,121,200	-3.65%

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. 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 2015 re-evaluation established values of all property effective 1/1/2015. Prior re-evaluations have been conducted in 2007, 2004, 1996, 1986 and 1974. The assessed value and equalized value of each parcel are reported on the tax bill. Manufacturing values are received from the state in November and as such the values reported for budget year 2016 represent estimates.

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 shown to the right.

	Allowable * Levy	Actual * Levy	Under Utilized
2015 for 2016	\$22,425,817	\$23,070,764	\$0
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

The 2016 budget is the second 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 is \$644,947.

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%
2016	\$25,128,046	\$1,020,475	4.23%

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 to the left. From 2005 to 2010 the city's levy increase averaged 4.75%. After 2010 the

City enjoyed slow expenditure growth due to the changes made to employee benefits and the elimination of many union rights to bargain. All of the financial benefits of Act 10 have been incorporated within the budget and the budget now must absorb the annual increases in salaries, benefits and other inflationary increases. In addition service demands within public safety and parks and recreation create additional financial pressure.

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 72 cents. The drop in property valuation causes \$.33 of the increase with the balance due to the increased levy. Each property within the City will be impacted differently based upon how their property changed as compared to the overall adjustment in values.

	BUDGET YEAR		Change
	2016	2015	2016-2015
Property Tax Levy	\$ 25,128,046	\$ 24,107,571	\$ 1,020,475
Assessed Valuation*	\$2,648,121,200	* \$2,748,578,600	\$ (100,457,400)
Tax Rate	\$ 9.49	\$ 8.77	\$ 0.72

When evaluating the budget people frequently ask how much does one penny on the levy generate in taxes? The answer is about \$26,500. 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 gains and state restrictions on implementing new revenue sources the City must rely on existing revenue to offset cost increases. Unfortunately, this was not the case in 2016, as the budget reflects a decrease in other revenue sources of \$339,919. A summary of the General Fund Revenues follows:

GENERAL FUND REVENUES

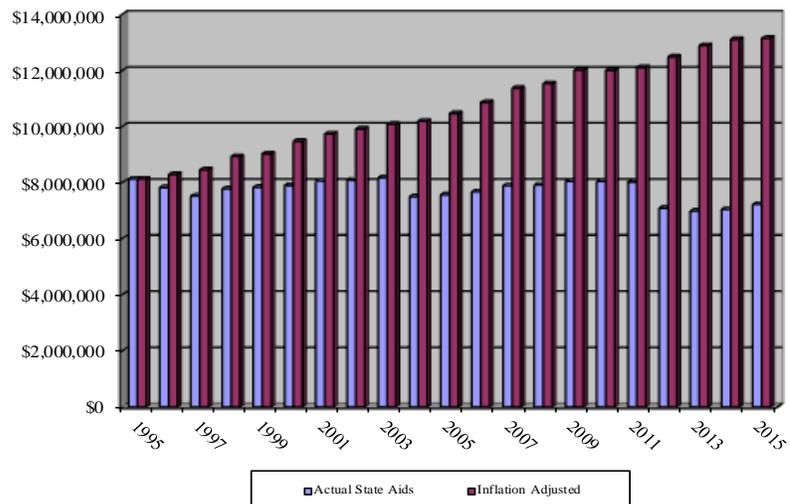
REVENUES	2015			2016			Budget Increase (Decrease)
	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted	
	General Property Taxes	16,200,627	16,200,627	16,200,627	16,686,646	16,826,587	
Other Taxes	210,709	210,709	205,984	204,185	204,185	204,185	(6,524)
Intergovernmental Grants & Aids	8,171,194	8,171,194	8,152,089	8,340,311	8,082,768	8,082,768	(88,426)
Licenses & Permits	743,050	743,050	775,534	773,817	773,907	773,907	30,857
Fines, Forfeitures & Penalties	398,000	398,000	358,000	400,000	357,000	357,000	(41,000)
Public Charges for Services	1,828,650	1,828,650	1,882,995	1,988,744	1,893,594	1,893,594	64,944
Intergovernmental Charges for Services	1,497,036	1,500,286	1,407,326	1,388,313	1,337,968	1,337,968	(159,068)
Miscellaneous Revenues	626,622	626,622	634,103	538,820	550,420	550,420	(76,202)
Other Financing Sources	1,897,000	1,897,000	1,835,800	1,832,500	1,832,500	1,832,500	(64,500)
	\$ 31,572,888	\$ 31,576,138	\$ 31,452,458	\$ 32,153,336	\$ 31,858,929	\$ 31,858,929	\$ 286,041

Other Taxes represents payment in lieu of taxes the City receives from a few non-for-profit organizations in the community; mobile home fees and penalties and interest on delinquent taxes. The 2016 budget expects a small decline in the PILOT payments the city receives annually. Some of the decline is due to changes in the tax status of some organizations and their ability to pay.

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 due to its other growing budget obligations and to remedy 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)
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 2016 alone with the actual allocation of \$7,237,890 versus the CPI adjusted amount of \$13,218,759. The graph also clearly shows that the City receives less assistance from the state today than it did back in 1995.



The City has relied upon several important police grants to increase the number of sworn officers. Unfortunately, these grants have now ended eliminating \$205,000 of annual support. In 2015 the \$85,000 Wisconsin Department of Justice Domestic Violence grant ended. Beginning in 2016, the City will no longer receive the Wisconsin Department of Justice Beat Patrol grant of \$120,000.

Public Charges for Service - within the General Fund are itemized below. The most significant category is EMS revenues \$1,450,000 which is predicted to increase \$55,000. Park and recreation revenues include program fees

General Government	\$ 81,600
Public Safety	1,426,270
Streets and other Related Activities	128,850
Park and Recreation	256,874
	\$ 1,893,594

for recreation and swimming along with rental fees on facilities. The 2016 budget reflects an increase in this category. The 2015 budget contained a line item for \$60,000 of sponsorship revenue. The City has been unsuccessful in securing funds and the revenue source has been eliminated from the 2016 budget.

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. Growth is expected in the Cable Franchise fees of \$15,000, burning permits of \$5,000 and about \$10,273 in building permits.

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 2016 budget was reduced \$41,000 to reflect historical collections. State law dictates the forfeiture rates. The State allowed an increase in court cost fees of \$10 in 2014 but the City has not experienced overall revenue growth from the increase.

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 \$159,068 from 2015. This is primarily due to the fact that the city had recorded the parking enforcement salaries within the police department and then allocated them to the parking utility through an intergovernmental charge for service. Beginning in 2016, the salaries and benefits of these personnel will be recorded directly in the parking fund eliminating an accounting allocation. This change reduced both revenue and an expense in the General Fund.

Miscellaneous revenues include interest income, donations, building rents and ground leases. This revenue source is expected to decrease \$93,612 due to the ending of funding for police officer salaries from the Alexander Foundation.

Other Financing Sources include transfers from other funds. The 2016 budget reflects transfers from the Room Tax Fund of \$187,500, the Water Utility of \$1,045,000, the Sewer Utility of \$450,000 and the Motor Pool Fund of \$150,000. The water utility transfer represents the tax equivalent fee calculated in compliance with the PSC.

GENERAL FUND EXPENDITURES

The final General Fund expenditure budget increased \$286,041 over 2015 or .91%. This computation is after reallocating a number of expenses from the General Fund including:

- Reclassifying Parking Enforcement to the Parking Fund \$135,000
- Reclassifying Capital Outlay to the new Capital Projects Fund \$123,800
- Reclassify City Planner costs to Community Development Fund \$107,875
- Allocating \$61,160 of Public Works payroll and \$40,000 of motor pool charges to TID #6 for residential demolition for the Thomas Street reconstruction.

Without these accounting changes the General Fund would have increased \$755,335 or 2.4%. The Expenditure Restraint program requires that the city's general fund expenditures may grow by no more than 60% of net new construction plus CPI. The City has not been notified of the State's determined CPI at the time of the budget preparation but based upon recent CPI figures it is likely the rate will be very low. The Expenditure Restraint Grant is important to the City with 2015 funding at \$764,763.

EXPENDITURES	2015			2016			Budget Increase (Decrease)
	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted	
	Council	\$ 112,123	\$ 102,123	\$ 89,711	\$ 112,123	\$ 110,850	
Mayor	203,263	203,263	198,963	205,402	213,190	213,190	9,927
Customer Service	1,320,508	1,320,508	1,341,365	1,532,067	1,416,690	1,416,690	96,182
CCITC	696,369	696,369	690,049	735,737	732,798	732,798	36,429
Refuse Collection	1,537,400	1,537,400	1,557,892	967,000	967,000	967,000	(570,400)
Assessment Department	595,907	595,907	572,269	622,041	596,211	596,211	304
City Attorney	490,025	490,025	489,728	506,491	500,155	500,155	10,130
Human Resources	293,937	293,937	285,624	300,682	297,442	297,442	3,505
Municipal Court	128,529	128,529	128,578	130,298	128,678	128,678	149
Unclassified	156,600	259,792	258,942	293,750	278,750	278,750	122,150
Police Department	8,973,536	8,968,536	8,969,166	9,395,236	9,072,530	9,072,530	98,994
Fire Department	6,423,468	6,431,718	6,366,218	6,710,358	6,613,096	6,613,096	189,628
Public Works	8,189,127	8,190,827	8,102,868	9,322,522	8,411,841	8,411,841	222,714
Parks, Recreation and Forestry	2,452,096	2,460,396	2,422,513	2,733,144	2,519,699	2,519,699	67,603
	\$ 31,572,888	\$ 31,679,330	\$ 31,473,886	\$ 33,566,850	\$ 31,858,929	\$ 31,858,929	\$ 286,041

Major cost increases include:

- Salary cost of living of 2% along with step increases for unionized police and fire staff.
- The inclusion of a contingency fund in the amount of \$120,000 for a pay for performance plan for non-represented employees.
- 2.5% increase in health insurance and 8% increase in dental insurance.
- Minor changes in the Wisconsin Retirement rates: General Employees decreased .2%, Elected Officials increased .10%, Police Employees decreased .50% and Fire Employees decreased .30%.
- The full year of the two police officer positions funded for 8 months in 2015.
- The full year of funding for a fire department staff position deferred for seven months in the 2015 budget.
- Increase in the election budget of \$85,000 to reflect the active 2016 election season including the heavy turnouts expected for the presidential elections.
- Savings from the new refuse and recycling contract of \$570,400 in the general fund and \$40,000 in the recycling fund. A contingency amount was budgeted to provide a cushion for housing counts.
- Property insurance increases of \$23,000
- Data Center budget increases of \$58,869
- Motor Pool Charge increases to reflect historical usage and fire participation
- Rents and Leases increased \$11,000 and Bad Debt, Awards and Losses increased \$18,000.

GENERAL FUND BALANCE

A history of the General Fund unassigned fund balance is presented to the below. The GFOA recommends reserves of 16.67% of expenses which is reiterated in the city's fund balance policy. The City experienced a decline due to the growing deficit within Tax Increment District Number Three and Tax Increment District Number Seven.

	Unassignend 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	4,362,313	31,375,352	13.90%

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.

FUND	EXPENDITURES	REVENUES	2016 GENERAL PROPERTY TAX LEVY
Community Development Funds	\$ 1,413,654	\$ 1,445,791	\$ 156,375
Recycling Fund	618,665	148,000	517,275
400 Block Fund	35,000	35,000	
Room Tax Fund	763,090	750,000	
Public Access Fund	51,500	60,300	
Economic Development Fund	6,000	-	48,500
Hazardous Materials Contract Fund	86,267	81,000	
Rental Licensing	151,838	136,000	15,838
Holtz Krause Clean Up Fund	68,981	62,410	
EMS Grant Fund	9,000	9,000	
Total	\$ 3,203,995	\$ 2,727,501	\$ 737,988

Major changes in the Special Revenue Funds include:

- Recycling Fund includes the cost decrease for the recycling contract of \$40,000.
- Room Tax budget is based upon contractual obligations with the CVB and grant requests to non-profit organizations approved by the Finance Committee.
- Recorded the \$48,500 levy for the Economic Development Manager position directly in the Community Development Fund. In addition, allocated the City Planner position and related costs to the fund in the amount of \$156,375.
- The Rental Licensing Fund was expected to be funded entirely from fees is projected to experience a shortfall which is to be funded by general property tax levy in the amount of \$15,838.

DEBT SERVICE FUND

Major changes in the Debt Service are 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

BALANCE 1/1/2015	\$ 5,635,000	\$ 42,303,575	\$ -	\$ 47,938,575	\$ -	\$ 47,938,575
2015 Projected Additions:						
Capital Improvement Plan		2,910,000		2,910,000		2,910,000
Swimming Pool Debt	3,060,000			3,060,000		3,060,000
TID #3	4,075,000			4,075,000		4,075,000
TID #8		1,020,000		1,020,000		1,020,000
TID #10	1,225,000			1,225,000		1,225,000
Water and Sewer Utility			4,000,000	4,000,000		4,000,000
2015 Retirements	(1,080,000)	(6,775,000)		(7,855,000)		(7,855,000)
PROJECTED BALANCE 12/31/2015	\$ 12,915,000	\$ 39,458,575	\$ 4,000,000	\$ 56,373,575	\$ -	\$ 56,373,575
2016 Projected Additions:						
Capital Improvement Plan		2,885,000		2,885,000		2,885,000
Swimming Pool Debt	3,200,000			3,200,000		3,200,000
TID #3	4,800,000			4,800,000		4,800,000
TID #6	4,500,000			4,500,000		4,500,000
TID #7		200,000		200,000		200,000
TID #8		550,000		550,000		550,000
2015 Retirements	(325,000)	(7,025,000)		(7,350,000)		(7,350,000)
PROJECTED BALANCE 12/31/2016	\$ 25,090,000	\$ 36,068,575	\$ 4,000,000	\$ 65,158,575	\$ -	\$ 65,158,575

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, 2011	December 31, 2012	December 31, 2013	December 31, 2014	December 31, 2015	December 31, 2016
Equalized Valuation	\$ 2,652,252,200	\$ 2,554,319,700	\$ 2,520,917,800	\$ 2,655,928,800	\$ 2,633,849,300	\$ 2,712,864,779
	5%	5%	5%	5%	5%	5%
Total Allowable Debt	\$132,612,610	\$127,715,985	\$126,045,890	\$132,796,440	\$131,692,465	\$135,643,239
Outstanding Debt	\$ 50,103,175	\$ 48,345,575	\$ 50,473,575	\$ 47,938,575	\$ 56,373,575	\$ 65,158,575
Legal Debt Margin	\$82,509,435	\$79,370,410	\$75,572,315	\$84,857,865	\$75,318,890	\$70,484,664
Debt Utilized	37.78%	37.85%	40.04%	36.10%	42.81%	48.04%

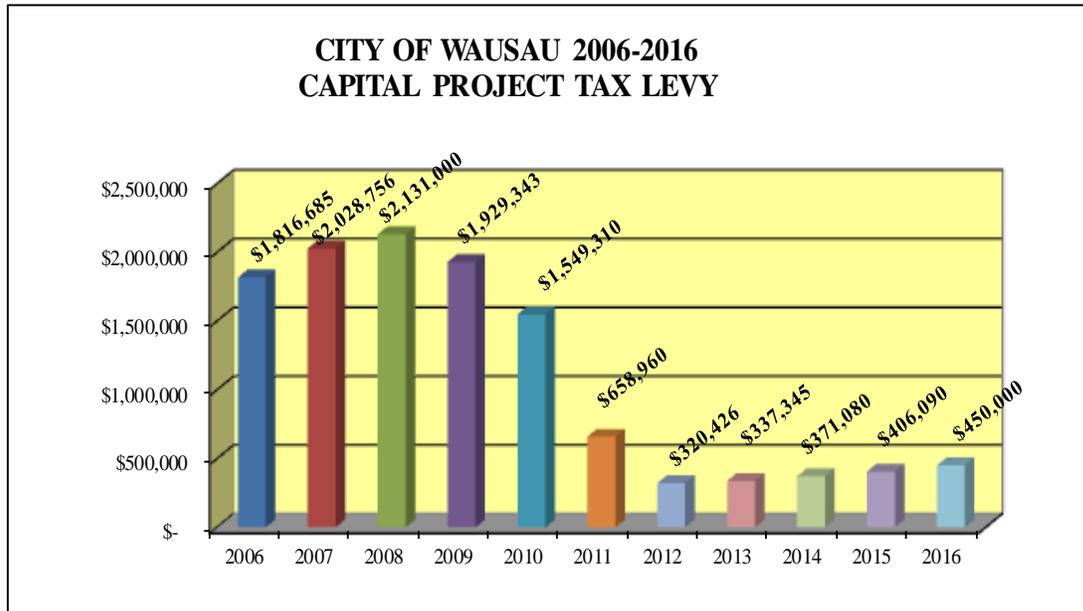
The December 31, 2016 Equalized Valuation represents an estimate

CAPITAL PROJECTS

The 2016 budget contains \$15,973,460 of projects. Significant projects include: \$8,758,423 of infrastructure projects, \$1,623,750 of facilities projects, \$587,713 of equipment, \$1,398,574 of rolling stock, and \$3,605,000 of park and recreation. Park projects include Athletic Park improvements of \$300,000, Schulenburg Pool construction \$3,200,000 and \$75,000 for play equipment updates.

In addition, the City created a new Capital Projects Fund to manage smaller capital projects currently managed within department budgets. The new fund has a number of objectives including: allowing the council to focus on increasing funding annually to increase the capacity to replace important equipment and facility needs, to have any unspent funds remain in the fund and accumulate so that they may be used to offset peaks in replacement schedules and to fund annually recurring replacements such as personal computers. All capital outlay proposed within department 2016 operating budgets was transferred to this fund.

The City has shifted property tax revenues that supported the capital plan each time the state has dramatically 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. A summary of the 2016 district budgets and financial condition follows:

FUND	Projected Fund Balance				Debt Proceeds	Debt Retirement	Other Project Costs	Projected Fund Balance 12/31/2015
	1/1/2016	Increment	Other Revenue					
TID 3	\$ (4,074,142)	\$ 2,050,955	\$ 1,498,872	\$ 4,800,000	\$ 2,041,961	\$ 6,197,727	\$ (3,964,003)	
TID 5	210,926	1,271,552	151,042		283,598	6,000	1,343,922	
TID 6	(458,201)	1,576,520	112,546	4,500,000	497,031	5,399,350	(165,516)	
TID 7	(2,010,961)	559,000	8,000	200,000	613,851	412,650	(2,270,462)	
TID 8	1,375,514	189,193	150,000	550,000	118,441	2,142,650	3,616	
TID 9	(81,416)	23,578	57,514		74,674	3,150	(78,148)	
TID 10	(118,089)	78,842			44,300	2,150	(85,697)	
Total	\$ (5,156,369)	\$ 5,749,640	\$ 1,977,974		\$ 3,673,856	\$ 14,163,677	\$ (5,216,288)	

A list of projects within the districts includes:

- TID 3 – Riverfront Improvements \$4,662,727
- TID 3 – Dudley Sky Walk \$1,500,000
- TID 6 – Thomas Street Land Acquisition \$4,500,000
- TID 6 – Developer Payments \$206,032
- TID 7 – Storm water Improvements \$250,000
- TID 7 Developer Payments \$110,000
- TID 8 – 2nd and Clark \$1,700,000
- TID 8 – Developer Payments \$325,000

INTERNAL SERVICE FUNDS

The city's Internal Service Funds include: the Motor Pool Fund, Liability Insurance Fund, and Employee Benefits Fund. The employee benefits fund will be used to account for the City's health and dental 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 2016 budgets:

FUND	EXPENDITURES	REVENUES	2016 GENERAL PROPERTY TAX LEVY
Motor Pool Fund	\$ 3,257,297	\$ 3,147,200	\$ -
Liability Insurance Fund	914,000	920,500	-
Employee Benefits Fund	6,072,268	6,072,268	-
Total	\$ 10,243,565	\$ 10,139,968	\$ -

ENTERPRISE FUNDS

The Water and Wastewater Funds both predict a profit for 2016. The Airport Fund, Metro Ride, Animal Control Fund and Parking Fund all continue to rely on property taxes. The MetroRide general property tax levy was reduced by \$100,000. Annually, the MetroRide Fund has been accumulating reserves due to the conservative budgeting of expenses. This levy reduction will prevent excessive funds from accumulating in the account.

FUND	EXPENDITURES	REVENUES	2016 GENERAL PROPERTY TAX LEVY	2015 GENERAL PROPERTY TAX LEVY	CHANGE
Water Utility Fund	\$ 5,556,764	\$ 5,653,420			
Wastewater Utility Fund	5,014,773	5,215,900			
MetroRide Fund	3,125,481	2,326,032	547,342	647,342	\$ (100,000)
Parking Fund	2,403,588	1,048,400	211,052	211,052	0
Municipal Airport Fund	386,835	133,586	80,000	80,000	0
Animal Control Fund	215,569	149,464	66,105	78,489	
Total	\$ 16,703,010	\$ 14,526,802	\$ 904,499	\$ 1,016,883	\$ (100,000)

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 year's 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.

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 Committee of the Whole for evaluation and ranking. 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 is the first year the City asked 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.

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

City of Wausau Capital Plan and Operating Budget Calendar

4/8/2015	Capital Improvement Plan process begins. Departments are directed to develop 5 year capital requests, rank their requests using the standard ranking matrix. Departments will also provide a status report on active projects
5/15/2015	Mayor requests 2016 budget proposals and 2017 plan from each department. Finance distributes budget forms and other materials to the Departments Budgets will represent cost to continue
6/1/2015	Capital plan requests, rankings and active project status reports due to Finance.
6/22/2015	Committee of the Whole preliminary CIP meeting
7/10/2015	Departmental budget submissions due. Budgets will be based upon Mayoral and Council priorities and directives.
7/10/2015	Mayor and Finance begin budget review process and develop budget recommendations for Finance Committee Consideration
7/13/2015	Committee of the Whole CIP Deliberations
7/14/2015	Finance Committee - Update on 2016 Budget Projections and Strategic Planning
7/28/2015	Finance Committee - Strategic Planning to address the 2016 Budget Projection
7/28/2015	COW - Review and recommendation of 2016 CIP project funding recommendations
8/24/2015	Finance Department Begins budget compilations
9/23/2015	Finance Committee - 2016 Budget Review - Initial Presentation/Discussion
9/24/2015	Finance Committee - 2016 Budget Review - Budget Debate
9/30/2015	Finance Committee - 2016 Budget Review - Final Recommendations
9/22/2015	Finance Committee Meeting
10/6/2015	Committee of the Whole - Review Finance Committee Budget Recommendations
10/13/2015	Finance Committee Meeting - 2016 Budget Adjustments
10/27/2015	Finance Committee Meeting - Budget Modifications
11/3/2015	Committee of the Whole- Review and Modify Proposed 2016 Budget
11/10/2015	Finance Committee Meeting
11/10/2015	Public Hearing is held to obtain citizen input on the 2016 budget
11/17/2015	Committee of the Whole - Review and Modify 2016 Proposed Budget
11/24/2015	Finance Committee Meeting
11/24/2015	The budget is adopted by the Common Council

**CITY OF WAUSAU
2016 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		
Central Capital Purchasing 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
2016 ADOPTED BUDGET**

	General Fund	Special Revenue Funds	Debt Service Fund	Capital Projects Funds	Enterprise Funds	Internal Service Funds	Total
EXPENDITURES							
Personal Services	22,867,871	1,425,628	-	-	5,221,601	558,383	30,073,483
Contractual Services	6,573,548	1,149,612	-	1,034,900	3,054,421	726,288	12,538,769
Supplies & Expenses	1,103,518	78,125	-	50,000	2,031,514	1,030,641	4,293,798
Building Materials	699,550	-	-	-	624,200	-	1,323,750
Fixed Charges	373,442	10,000	-	-	4,509,874	6,553,139	11,446,455
Debt Service	-	-	7,696,013	-	275,400	-	7,971,413
Grants, Contributions, Other	121,000	263,140	-	641,032	12,000	-	1,037,172
Capital Outlay	-	50,790	-	21,274,891	524,000	1,225,114	23,074,795
Other Financing Uses	-	226,700	-	3,673,856	450,000	150,000	4,500,556
Contingency	120,000	-	-	-	-	-	120,000
Expenditures	31,858,929	3,203,995	7,696,013	26,674,679	16,703,010	10,243,565	96,380,191
REVENUES							
General Property Taxes	16,826,587	642,878	4,123,000	573,800	904,499	-	23,070,764
Other Taxes	204,185	750,000	-	6,205,182	-	-	7,159,367
Intergovernmental Grants & Aids	8,082,768	685,500	-	1,466,562	1,814,338	-	12,049,168
Licenses & Permits	773,907	176,000	-	-	96,370	-	1,046,277
Fines, Forfeitures & Penalties	357,000	-	-	-	290,060	-	647,060
Public Charges for Services	1,893,594	3,800	-	400,350	12,122,551	12,581	14,432,876
Intergovernmental Charges for Services	1,337,968	692,013	-	-	31,397	10,019,787	12,081,165
Miscellaneous Revenues	550,420	315,988	-	1,484,406	127,086	107,600	2,585,500
Other Financing Sources	1,832,500	104,200	3,865,886	16,477,784	45,000	-	22,325,370
Revenues	31,858,929	3,370,379	7,988,886	26,608,084	15,431,302	10,139,968	95,397,548

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.

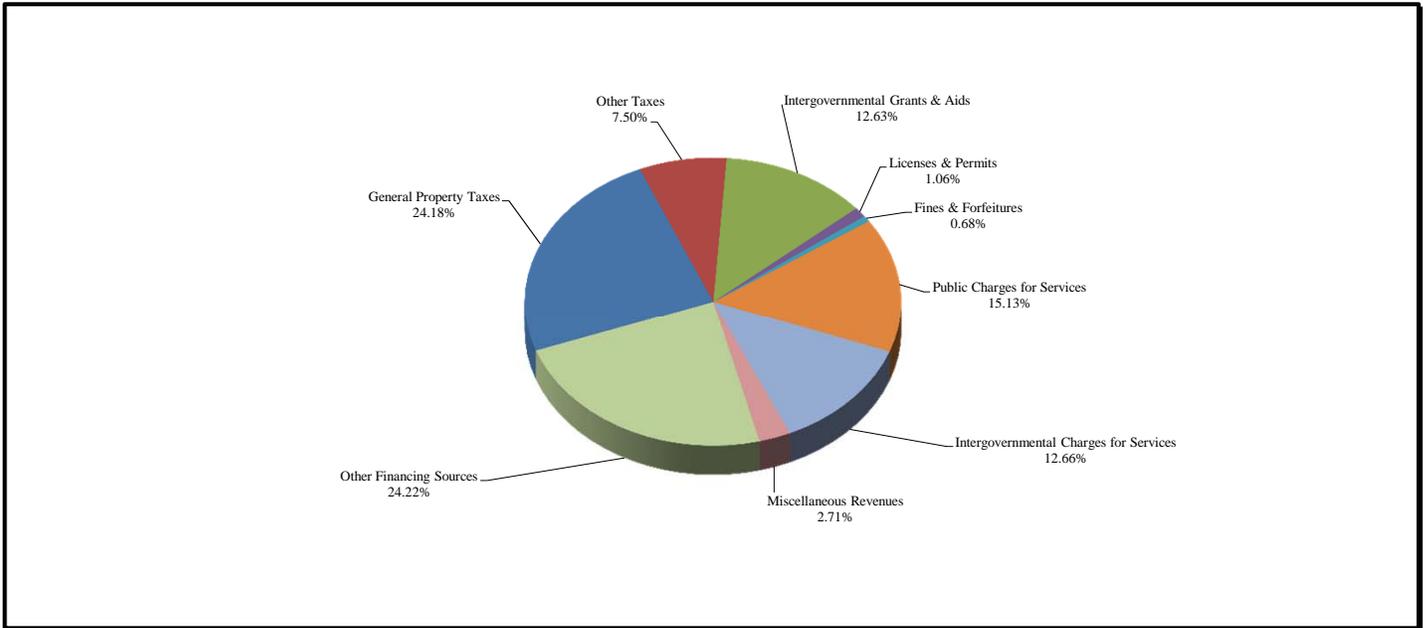
Debt Service Funds – Debt Service Funds are used to account for the accumulation of resources for and the payment of general long term debt principal, interest and related costs, excluding debt payable from proprietary funds.

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
2016 REVENUES BY CATEGORY
ALL FUNDS**



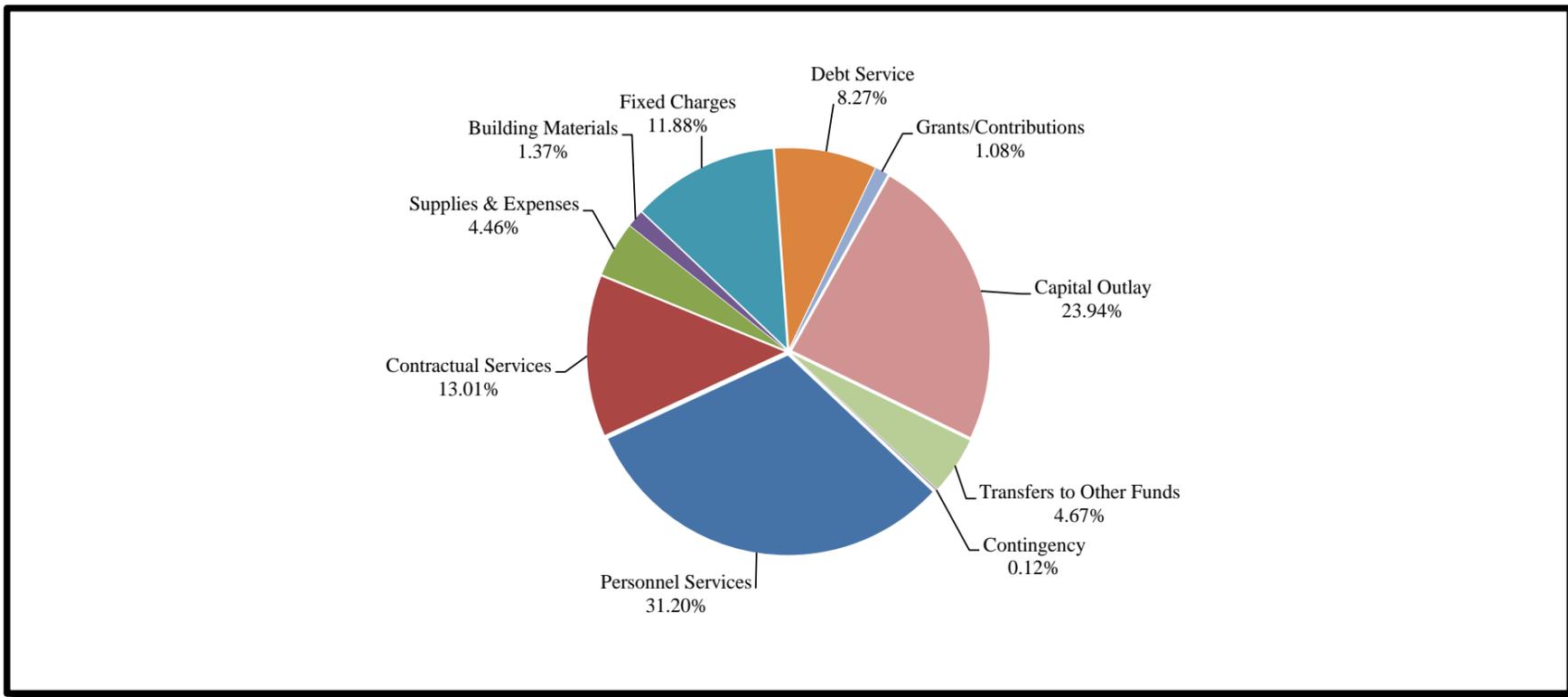
**CITY OF WAUSAU 2016 BUDGET
COMBINED STATEMENT OF REVENUES - BY CATEGORY ALL FUNDS**

	2013 ACTUAL	2014 ACTUAL	2015 ADOPTED	2015 MODIFIED BUDGET	2015 ESTIMATED ACTUAL	2016 DEPARTMENT REQUEST	2016 EXECUTIVE RECOMMENDED	2016 ADOPTED BUDGET
General Property Taxes	\$ 21,517,379	\$ 21,824,002	\$ 22,312,375	\$ 22,312,375	\$ 22,312,375	\$ 24,323,955	\$ 23,070,764	\$ 23,070,764
Other Taxes	6,254,237	6,663,918	6,312,194	6,335,194	6,841,070	7,159,367	7,159,367	7,159,367
Intergovernmental Grants & Aids	11,091,091	11,610,117	10,709,970	11,288,125	10,674,632	12,334,728	12,049,168	12,049,168
Licenses & Permits	800,679	949,776	981,301	981,301	1,010,669	1,046,187	1,046,277	1,046,277
Fines & Forfeitures	600,866	632,834	665,300	665,300	610,200	690,060	647,060	647,060
Public Charges for Services	13,697,949	13,727,471	13,972,962	13,972,962	13,459,821	14,528,026	14,432,876	14,432,876
Intergovernmental Charges for Services	11,331,700	11,270,498	12,150,025	12,153,275	11,637,310	12,442,257	12,081,165	12,081,165
Miscellaneous Revenues	2,152,768	2,952,956	3,022,820	3,250,820	2,614,533	2,573,900	2,585,500	2,585,500
Other Financing Sources	18,227,204	15,840,306	22,422,220	25,581,432	18,366,017	22,325,370	22,325,370	22,325,370
TOTAL REVENUES	\$ 85,673,873	\$ 85,471,878	\$ 92,549,166	\$ 96,540,783	\$ 87,526,627	\$ 96,016,650	\$ 95,397,548	\$ 95,397,548

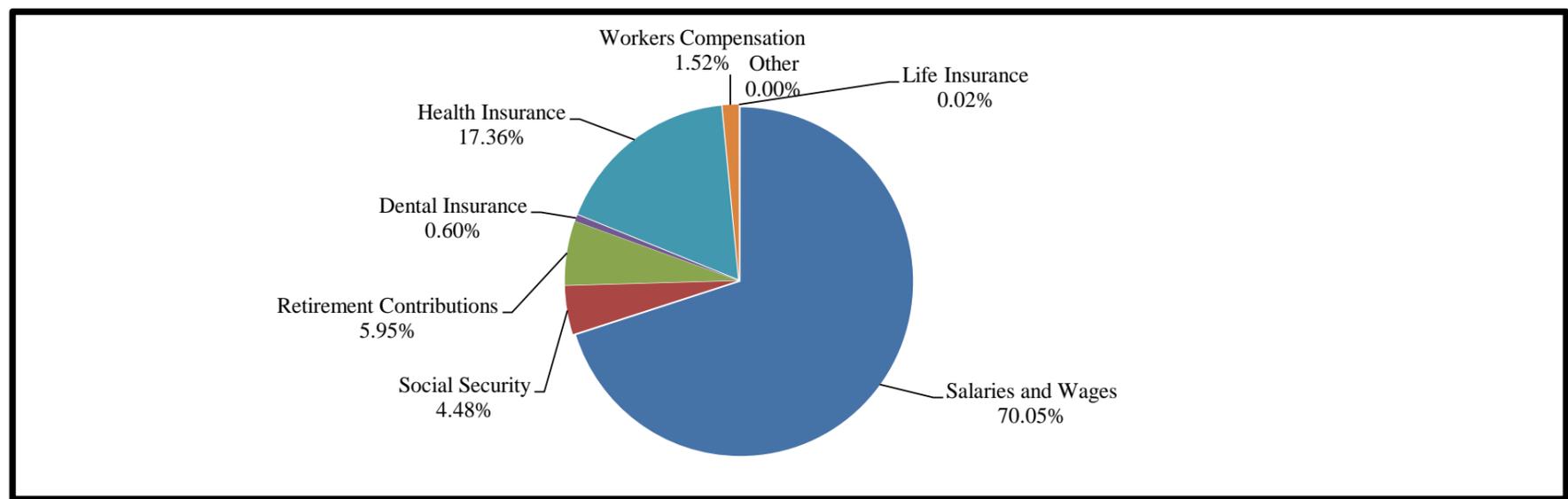
CITY OF WAUSAU 2016 BUDGET
COMBINED STATEMENT OF EXPENDITURES - BY ACTIVITY (ALL FUNDS)

	2013 ACTUAL	2014 ACTUAL	2015			2016			BUDGET INCREASE (DECREASE)	BUDGET PERCENT INC/(DECREASE)
			ADOPTED BUDGET	MODIFIED BUDGET	ESTIMATED ACTUAL	BUDGET REQUEST	EXECUTIVE BUDGET	ADOPTED BUDGET		
GENERAL GOVERNMENT										
Council	\$93,090	\$93,561	\$112,123	\$102,122	\$89,711	\$105,811	\$110,850	\$110,850	(1,273)	-1.14%
Mayor	224,721	228,548	203,263	203,263	198,963	205,402	213,190	213,190	9,927	4.88%
Customer Service	1,255,693	1,368,258	1,320,508	1,320,508	1,341,365	1,532,067	1,416,690	1,416,690	96,182	7.28%
City County Information Technology	570,942	639,305	696,369	696,369	690,049	735,737	732,798	732,798	36,429	5.23%
Property Assessment	586,806	596,410	595,907	595,907	572,269	622,041	596,211	596,211	304	0.05%
Legal Affairs	513,227	491,749	490,025	490,025	489,728	506,491	500,155	500,155	10,130	2.07%
Human Resources	305,420	308,329	293,937	293,937	285,624	300,682	297,442	297,442	3,505	1.19%
Municipal Court	124,721	130,203	128,529	128,529	128,578	130,298	128,678	128,678	149	0.12%
Liability Insurance Fund	924,478	759,967	895,448	895,448	887,034	914,000	914,000	914,000	18,552	2.07%
Employee Benefits Insurance Funds	5,118,426	5,378,727	5,944,859	5,944,859	5,804,283	6,412,711	6,072,268	6,072,268	127,409	2.14%
Public Access Fund	37,924	44,429	47,348	47,348	49,120	51,500	51,500	51,500	4,152	8.77%
Unclassified	193,976	211,439	156,600	259,792	258,942	293,750	278,750	278,750	122,150	78.00%
Total General Government	\$9,949,424	\$10,250,925	\$10,884,917	\$10,978,107	\$10,795,666	\$11,810,491	\$11,312,532	\$11,312,532	925,574	8.50%
PUBLIC SAFETY										
Police Department	\$8,687,532	\$8,462,240	\$8,973,536	\$8,968,536	\$8,969,166	\$9,395,236	\$9,072,530	\$9,072,530	98,994	1.10%
Fire Department	6,391,820	6,550,394	6,423,468	6,431,718	6,366,218	6,710,358	6,613,096	6,613,096	189,628	2.95%
Hazardous Materials Contract Fund	82,592	83,819	73,330	73,330	81,764	86,267	86,267	86,267	12,937	17.64%
Animal Control Fund	70,082	191,191	204,924	204,924	210,986	217,189	215,569	215,569	10,635	5.19%
EMS Grant Fund	4,069	51,823	5,000	5,000	9,000	9,000	9,000	9,000	4,000	80.00%
Total Public Safety	15,236,095	15,339,467	15,680,258	15,683,508	15,637,134	16,418,050	15,996,462	15,996,462	737,792	4.71%
TRANSPORTATION										
Airport	\$378,833	\$395,171	\$382,605	\$382,605	\$382,563	\$386,835	\$386,835	\$386,835	4,230	1.11%
Public Works	8,247,728	8,696,444	8,189,127	8,190,827	8,102,868	9,322,522	8,411,841	8,411,841	222,714	2.72%
Metro Ride	3,613,252	3,895,785	3,357,314	3,357,314	2,945,008	3,176,421	3,125,481	3,125,481	(231,833)	-6.91%
Motor Pool Fund	2,936,387	2,924,833	2,919,175	4,120,169	3,125,984	3,278,645	3,257,297	3,257,297	338,122	11.58%
Parking	1,972,386	1,851,677	1,912,528	1,912,528	1,946,717	2,407,948	2,403,588	2,403,588	491,060	25.68%
Total Transportation	\$17,148,586	\$17,763,910	\$16,760,749	\$17,963,443	\$16,503,140	\$18,572,371	\$17,585,042	\$17,585,042	1,811,622	10.81%
SANITATION, HEALTH & WELFARE										
Refuse Collection	\$1,447,936	\$1,490,395	\$1,537,400	\$1,537,400	\$1,557,892	\$967,000	\$967,000	\$967,000	(570,400)	-37.10%
Recycling Program	622,000	643,650	665,575	665,575	668,603	618,665	618,665	618,665	(46,910)	-7.05%
Rental Licensing Fund	120,850	120,850	143,266	143,266	169,945	176,203	151,838	151,838	8,572	5.98%
Water Utility	4,222,547	4,721,642	4,616,653	4,616,653	4,978,100	5,580,920	5,556,764	5,556,764	940,111	20.36%
Wastewater Utility	4,297,819	4,498,395	4,780,570	4,780,570	4,677,558	5,030,900	5,014,773	5,014,773	234,203	4.90%
Holtz Krause Fund	50,677	200,031	69,981	69,981	53,981	68,981	68,981	68,981	(1,000)	-1.43%
Total Sanitation, Health & Welfare	\$10,640,979	\$11,674,963	\$11,813,446	\$11,813,445	\$12,106,079	\$12,442,670	\$12,378,021	\$12,378,021	629,224	5.33%
ECONOMIC/COMMUNITY DEVELOPMENT										
TID Number Three Fund	4,162,326	4,271,261	7,045,133	10,766,827	7,969,600	8,239,688	8,239,688	8,239,688	1,194,555	16.96%
TID Number Five Fund	727,971	1,177,727	321,028	971,028	927,656	289,598	289,598	289,598	(31,430)	-9.79%
TID Number Six Fund	4,554,164	1,701,068	5,773,932	6,329,596	1,457,817	11,164,081	5,896,381	5,896,381	122,449	2.12%
TID Number Seven Fund	1,100,593	680,714	1,028,951	1,028,951	774,601	1,026,501	1,026,501	1,026,501	(2,450)	-0.24%
TID Number Eight Fund	18,071	242,082	1,640,225	1,693,208	86,029	2,261,091	2,261,091	2,261,091	620,866	37.85%
TID Number Nine Fund	502,005	81,152	78,605	78,605	78,555	77,824	77,824	77,824	(781)	-0.99%
TID Number Ten Fund	1,000	244,114	8,825	1,411,535	1,445,717	46,450	46,450	46,450	37,625	426.35%
Community Development Fund	1,917,727	1,917,727	1,422,165	2,000,323	1,481,761	1,431,630	1,413,654	1,413,654	(8,511)	-0.60%
Economic Development Fund	199,187	87,187	58,000	152,000	150,700	6,000	6,000	6,000	(52,000)	-89.66%
400 Block Fund			35,000	35,000	33,005	35,000	35,000	35,000	0	0.00%
Room Tax Fund	728,415	851,800	749,280	831,203	849,140	763,090	763,090	763,090	13,810	1.84%
Total Economic/Community Development	\$13,911,459	\$11,254,832	\$18,161,145	\$25,298,276	\$15,254,581	\$25,340,954	\$20,055,276	\$20,055,276	7,179,809	39.53%
PARKS AND RECREATION										
	\$2,249,653	\$2,331,613	\$2,452,096	\$2,460,396	\$2,422,513	\$2,733,144	\$2,519,699	\$2,519,699	67,603	2.76%
DEBT SERVICE FUND										
	\$8,694,170	\$10,903,144	\$8,016,800	\$8,016,800	\$8,016,800	\$7,696,013	\$7,696,013	\$7,696,013	(320,787)	-4.00%
CAPITAL PROJECTS FUNDS										
	\$5,072,041	\$7,245,921	\$7,007,651	\$10,955,605	\$10,337,598	\$15,189,026	\$8,837,146	\$8,837,146	1,829,495	26.11%
TOTAL EXPENDITURES	\$82,902,407	\$86,764,775	\$90,777,062	\$103,169,580	\$91,073,511	\$110,202,719	\$96,380,191	\$96,380,191	19,425,657	21.40%

**CITY OF WAUSAU
2016 BUDGET BY EXPENDITURE CATEGORY- ALL FUNDS**



BUDGET BY EXPENDITURE CATEGORY (ALL FUNDS)	2016 BUDGET	2015 BUDGET
Personnel Services	\$30,073,483	\$29,445,492
Contractual Services	12,538,769	12,581,380
Supplies & Expenses	4,293,798	3,817,469
Building Materials	1,323,750	1,297,420
Fixed Charges	11,446,455	11,775,876
Debt Service	7,971,413	8,137,200
Grants/Contributions	1,037,172	852,755
Capital Outlay	23,074,795	18,178,776
Transfers to Other Funds	4,500,556	4,690,694
Contingency	120,000	
TOTAL	\$96,380,191	\$90,777,062



PERSONNEL COST ANALYSIS (ALL FUNDS)	2016 BUDGET	2015 BUDGET
Salaries and Wages	21,067,828	\$20,681,115
Social Security	1,347,989	1,327,188
Retirement Contributions	1,790,818	1,805,597
Dental Insurance	181,797	157,093
Health Insurance	5,219,705	4,907,431
Workers Compensation	457,216	559,281
Life Insurance	7,076	7,787
Other	1,054	-
TOTAL	\$30,073,483	\$29,445,492

CITY OF WAUSAU 2016 BUDGET
COMBINED SUMMARY OF CHANGES IN FUND BALANCES

	2014	2015	2015	2015	2016
	ACTUAL	BUDGET	MODIFIED BUDGET	PROJECTED	BUDGET
GENERAL FUND					
GENERAL FUND REVENUES					
General Property Tax Levy	\$15,843,883	\$16,200,627	\$16,200,627	\$16,200,627	\$16,826,587
Other Taxes	222,242	210,709	210,709	205,984	204,185
Intergovernmental Grants & Aids	8,097,414	8,171,194	8,171,194	8,152,089	8,082,768
Licenses & Permits	716,037	743,050	743,050	775,534	773,907
Fines, Forfeitures and Penalties	355,105	398,000	398,000	358,000	357,000
Public Charges for Services	1,879,793	1,828,650	1,828,650	1,882,995	1,893,594
Intergovernmental Charges for Services	1,422,142	1,497,036	1,500,286	1,407,326	1,337,968
Miscellaneous Revenues	972,464	626,622	626,622	634,103	550,420
Other Financing Sources	1,955,253	1,897,000	1,897,000	1,835,800	1,832,500
TOTAL GENERAL FUND REVENUES	31,464,333	31,572,888	31,576,138	31,452,458	31,858,929
GENERAL FUND EXPENDITURES					
General Government	4,131,301	3,997,259	4,090,452	4,055,231	4,154,763
Public Safety	15,604,592	16,102,399	16,105,649	16,039,856	15,685,626
Transportation/Public Works	8,104,483	7,483,733	7,485,433	7,398,395	8,411,841
Sanitation, Health and Human Services	1,490,395	1,537,400	1,537,400	1,557,892	967,000
Parks, Recreation, Cultural and Education	2,331,613	2,452,096	2,460,396	2,422,513	2,519,699
Contingency					120,000
TOTAL GENERAL FUND EXPENDITURES	31,662,384	31,572,888	31,679,330	31,473,887	31,858,929
Excess(Deficiency) of Revenues over Expenditures	(198,051)	-	(103,192)	(21,429)	-
Total Fund Balance, January 1	9,641,545	9,443,494	9,443,494	9,443,494	9,422,065
Total Fund Balance, December 31	\$9,443,494	\$9,443,494	\$9,340,302	\$9,422,065	\$9,422,065
SPECIAL REVENUE FUNDS					
COMMUNITY DEVELOPMENT FUNDS					
General Property Tax Levy	-	-	-	-	\$157,995
Other Revenues	2,460,432	1,847,304	1,363,136	1,590,459	1,445,791
Expenditures	2,232,857	1,422,165	2,000,323	1,481,761	1,413,654
Excess(Deficiency) of Revenues over Expenditures	227,575	425,139	(637,187)	108,698	190,132
Fund Balance, January 1	3,207,394	3,434,969	3,434,969	3,434,969	3,543,667
Committed Fund Balance, December 31	\$3,434,969	\$3,860,108	\$2,797,782	\$3,543,667	\$3,733,799
RECYCLING FUND					
General Property Tax Levy	\$497,750	\$517,275	\$517,275	\$517,275	\$470,665
Other Revenues	148,602	148,300	148,300	148,636	148,000
Expenditures	643,651	665,575	665,575	668,603	618,665
Excess(Deficiency) of Revenues over Expenditures	2,701	-	-	(2,692)	-
Fund Balance, January 1	-	2,701	2,701	2,701	9
Committed Fund Balance, December 31	\$2,701	\$2,701	\$2,701	\$9	\$9
ECONOMIC DEVELOPMENT FUND					
General Property Tax Levy	-	\$48,500	\$48,500	\$48,500	-
Other Revenues	52,132	-	-	9,400	-
Expenditures	87,187	58,000	152,000	150,700	6,000
Excess (Deficiency) of Revenues over Expenditures	(35,055)	(9,500)	(103,500)	(92,800)	(\$6,000)
Fund Balance, January 1	410,458	375,403	375,403	375,403	282,603
Committed Fund Balance, December 31	\$375,403	\$365,903	\$271,903	\$282,603	\$276,603
HOLTZ KRAUSE CLEAN UP FUND					
Other Revenues	\$75,884	\$62,410	\$62,410	\$62,410	\$62,410
Expenditures	200,030	69,981	69,981	53,981	68,981
Excess (Deficiency) of Revenues over Expenditures	(124,146)	(7,571)	(7,571)	8,429	(6,571)
Fund Balance, January 1	1,810,082	1,685,936	1,685,936	1,685,936	1,694,365
Committed Fund Balance, December 31	\$1,685,936	\$1,678,365	\$1,678,365	\$1,694,365	\$1,687,794
HAZARDOUS MATERIALS FUND					
Other Revenues	\$87,000	\$81,000	\$81,000	\$81,000	\$81,000
Expenditures	83,819	73,330	73,330	81,764	86,267
Excess (Deficiency) of Revenues over Expenditures	3,181	7,670	7,670	(764)	(5,267)
Fund Balance, January 1	90,898	94,079	94,079	94,079	93,315
Committed Fund Balance, December 31	\$94,079	\$101,749	\$101,749	\$93,315	\$88,048
PUBLIC ACCESS CABLE FUND					
Other Revenues	\$46,550	\$51,390	\$51,390	\$59,490	\$60,300
Expenditures	44,429	47,348	47,348	49,120	51,500
Excess (Deficiency) of Revenues over Expenditures	2,121	4,042	4,042	10,370	8,800
Fund Balance, January 1	3,643	5,764	5,764	5,764	16,134
Committed Fund Balance, December 31	\$5,764	\$9,806	\$9,806	\$16,134	\$24,934

CITY OF WAUSAU 2016 BUDGET
COMBINED SUMMARY OF CHANGES IN FUND BALANCES

	2014	2015	2015	2015	2016
	ACTUAL	BUDGET	MODIFIED BUDGET	PROJECTED	BUDGET
ROOM TAX FUND					
Other Revenues	\$810,711	\$727,000	\$750,000	\$825,000	\$750,000
Expenditures	851,800	749,280	831,203	849,140	763,090
Excess (Deficiency) of Revenues over Expenditures	(41,089)	(22,280)	(81,203)	(24,140)	(13,090)
Fund Balance, January 1	130,525	89,436	89,436	89,436	65,296
Committed Fund Balance, December 31	\$89,436	\$67,156	\$8,233	\$65,296	\$52,206
EMS GRANT FUND					
Other Revenues	\$9,803	\$5,000	\$5,000	\$9,000	\$9,000
Expenditures	51,823	5,000	5,000	9,000	9,000
Excess (Deficiency) of Revenues over Expenditures	(42,020)	-	-	-	-
Fund Balance, January 1	53,257	11,237	11,237	11,237	11,237
Committed Fund Balance, December 31	\$11,237	\$11,237	\$11,237	\$11,237	\$11,237
RENTAL LICENSING FUND					
General Property Tax Levy					\$15,838
Other Revenues	\$134,340	\$130,000	\$130,000	\$136,000	\$136,000
Expenditures	120,851	143,266	143,266	169,945	151,838
Excess (Deficiency) of Revenues over Expenditures	13,489	(13,266)	(13,266)	(33,945)	-
Fund Balance, January 1	-	13,489	13,489	13,489	(20,456)
Committed Fund Balance, December 31	\$13,489	\$223	\$223	(\$20,456)	(\$20,456)
400 BLOCK FUND					
Other Revenues	-	\$35,000	\$35,000	\$33,005	\$35,000
Expenditures	-	35,000	35,000	33,005	35,000
Excess(Deficiency) of Revenues over Expenditures	-	-	-	-	-
Fund Balance, January 1	-	-	-	-	-
Committed Fund Balance, December 31	-	-	-	-	-
DEBT SERVICE FUND					
General Property Tax Levy	\$4,088,000	\$4,123,000	\$4,123,000	\$4,123,000	\$4,123,000
Other Revenues	6,889,567	3,953,204	3,953,204	3,950,062	3,865,886
Expenditures	10,903,144	8,016,800	8,016,800	8,016,800	7,696,013
Excess(Deficiency) of Revenues over Expenditures	74,423	59,404	59,404	56,262	292,873
Fund Balance, January 1	666,846	741,269	741,269	741,269	797,531
Committed Fund Balance, December 31	\$741,269	\$800,673	\$800,673	\$797,531	\$1,090,404
CAPITAL PROJECTS FUNDS					
CAPITAL IMPROVEMENT FUND					
General Property Tax Levy	\$371,080	\$406,090	\$406,090	\$406,090	\$450,000
Other Revenues	5,167,782	6,601,561	6,696,773	6,520,655	8,263,346
Expenditures	7,245,921	7,007,651	10,955,605	10,337,598	8,713,346
Excess (Deficiency) of Revenues over Expenditures	(1,707,059)	-	(3,852,742)	(3,410,853)	-
Fund Balance, January 1	5,709,269	4,002,210	4,002,210	4,002,210	591,357
Committed Fund Balance, December 31	\$4,002,210	\$4,002,210	\$149,468	\$591,357	\$591,357
CENTRAL CAPITAL PURCHASING FUND					
General Property Tax Levy	-	-	-	-	\$123,800
Other Revenues	-	-	-	-	-
Expenditures	-	-	-	-	123,800
Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-
Fund Balance, January 1	-	-	-	-	-
Committed Fund Balance, December 31	-	-	-	-	-
TAX INCREMENT DISTRICT NUMBER THREE					
Other Revenues	\$3,128,610	\$6,601,994	\$8,305,994	\$7,143,549	\$8,343,151
Expenditures	4,271,261	7,045,133	10,766,827	7,969,600	8,239,688
Excess (Deficiency) of Revenues over Expenditures	(1,142,651)	(443,139)	(2,460,833)	(826,051)	103,463
Fund Balance(Deficit), January 1	(2,105,440)	(3,248,091)	(3,248,091)	(3,248,091)	(4,074,142)
Committed Fund Balance (Deficit), December 31	(\$3,248,091)	(\$3,691,230)	(\$5,708,924)	(\$4,074,142)	(\$3,970,679)
TAX INCREMENT DISTRICT NUMBER FIVE					
Other Revenues	\$1,288,193	\$1,182,063	\$1,182,063	\$1,337,470	\$1,422,594
Expenditures	1,177,728	321,028	971,028	927,656	289,598
Excess(Deficiency) of Revenues over Expenditures	110,465	861,035	211,035	409,814	1,132,996
Fund Balance (Deficit), January 1	(309,353)	(198,888)	(198,888)	(198,888)	210,926
Committed Fund Balance (Deficit), December 31	(\$198,888)	\$662,147	\$12,147	\$210,926	\$1,343,922

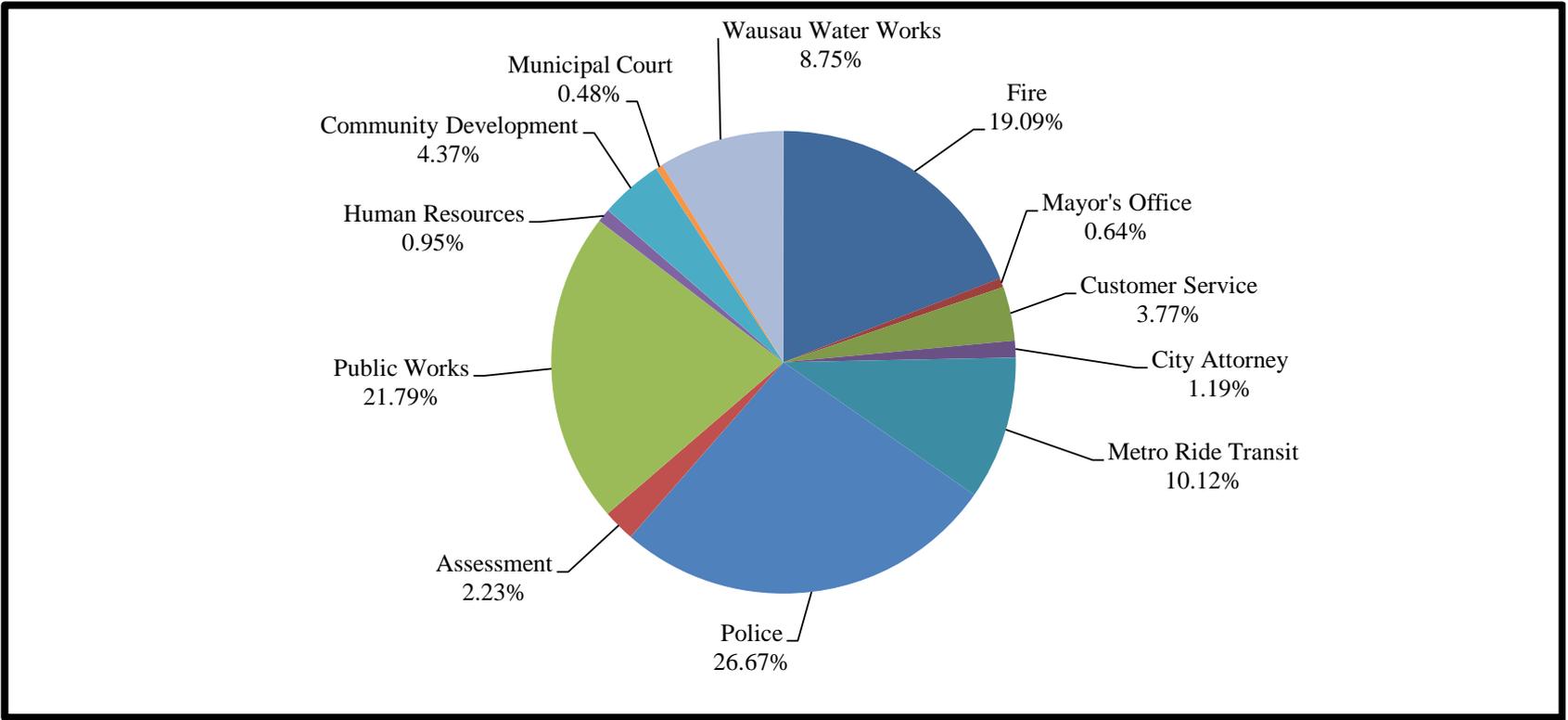
CITY OF WAUSAU 2016 BUDGET
COMBINED SUMMARY OF CHANGES IN FUND BALANCES

	2014	2015	2015	2015	2016
	ACTUAL	BUDGET	MODIFIED BUDGET	PROJECTED	BUDGET
TAX INCREMENT DISTRICT NUMBER SIX					
Other Revenues	\$1,379,816	\$6,065,799	\$6,225,799	\$1,630,461	\$6,189,066
Expenditures	1,701,070	5,773,932	6,329,596	1,457,817	5,896,381
Excess(Deficiency) of Revenues over Expenditures	(321,254)	291,867	(103,797)	172,644	292,685
Fund Balance (Deficit), January 1	(309,591)	(630,845)	(630,845)	(630,845)	(458,201)
Committed Fund Balance (Deficit), December 31	(\$630,845)	(\$338,978)	(\$734,642)	(\$458,201)	(\$165,516)
TAX INCREMENT DISTRICT NUMBER SEVEN					
Other Revenues	\$427,955	\$522,457	\$522,457	\$540,583	\$767,000
Expenditures	680,714	1,028,951	1,028,951	774,601	1,026,501
(Deficiency) of Revenues over Expenditures	(252,759)	(506,494)	(506,494)	(234,018)	(259,501)
Fund Balance(Deficit), January 1	(1,524,184)	(1,776,943)	(1,776,943)	(1,776,943)	(2,010,961)
Committed Fund Balance(Deficit), December 31	(\$1,776,943)	(\$2,283,437)	(\$2,283,437)	(\$2,010,961)	(\$2,270,462)
TAX INCREMENT DISTRICT NUMBER EIGHT					
Other Revenues	\$373,660	\$1,665,299	\$1,665,299	\$1,355,837	\$889,193
Expenditures	242,082	1,640,225	1,693,208	86,029	2,261,091
Excess (Deficiency) of Revenues over Expenditures	131,578	25,074	(27,909)	1,269,808	(1,371,898)
Fund Balance(Deficit), January 1	(25,872)	105,706	105,706	105,706	1,375,514
Committed Fund Balance(Deficit), December 31	\$105,706	\$130,780	\$77,797	\$1,375,514	\$3,616
TAX INCREMENT DISTRICT NUMBER NINE					
Other Revenues	\$39	\$60,229	\$60,229	\$88,124	\$81,092
Expenditures	81,152	78,605	78,605	78,555	77,824
Excess (Deficiency) of Revenues over Expenditures	(81,113)	(18,376)	(18,376)	9,569	3,268
Fund Balance(Deficit), January 1	(9,872)	(90,985)	(90,985)	(90,985)	(81,416)
Committed Fund Balance(Deficit), December 31	(\$90,985)	(\$109,361)	(\$109,361)	(\$81,416)	(\$78,148)
TAX INCREMENT DISTRICT NUMBER TEN					
Other Revenues	\$314,741	\$1,214,265	\$1,214,265	\$1,258,001	\$78,842
Expenditures	244,114	8,825	1,411,535	1,445,717	46,450
Excess (Deficiency) of Revenues over Expenditures	70,627	1,205,440	(197,270)	(187,716)	32,392
Fund Balance(Deficit), January 1	(1,000)	69,627	69,627	69,627	(118,089)
Committed Fund Balance(Deficit), December 31	\$69,627	\$1,275,067	(\$127,643)	(\$118,089)	(\$85,697)
INTERNAL SERVICE FUNDS					
MOTOR POOL FUND					
Revenues	\$3,212,167	\$3,213,000	\$3,213,000	\$2,918,600	\$3,147,200
Expenses	2,924,833	2,919,175	4,120,169	3,125,984	3,257,297
Excess of Revenues over Expenses	287,334	293,825	(907,169)	(207,384)	(110,097)
Net Assets, January 1	4,496,373	4,783,707	4,783,707	4,783,707	4,576,323
Net Assets, December 31	\$4,783,707	\$5,077,532	\$3,876,538	\$4,576,323	\$4,466,226
LIABILITY INSURANCE FUND					
Other Revenues	\$929,001	\$895,500	\$895,500	\$920,500	\$920,500
Expenses	759,967	895,448	895,448	887,034	914,000
Excess (Deficiency) of Revenues over Expenses	169,034	52	52	33,466	6,500
Net Assets, January 1	296,857	465,891	465,891	465,891	499,357
Net Assets, December 31	\$465,891	\$465,943	\$465,943	\$499,357	\$505,857
EMPLOYEE BENEFITS AND HRA FUND					
Other Revenues	\$4,986,435	\$5,937,220	\$5,937,220	\$5,850,272	\$6,072,268
Expenses	5,378,726	5,944,859	5,944,859	5,804,283	6,072,268
Excess (Deficiency) of Revenues over Expenses	(392,291)	(7,639)	(7,639)	45,989	-
Net Assets, January 1	717,585	325,294	325,294	325,294	371,283
Net Assets, December 31	\$325,294	\$317,655	\$317,655	\$371,283	\$371,283
ENTERPRISE FUNDS					
WAUSAU DOWNTOWN AIRPORT FUND					
General Property Tax Levy	\$70,000	\$80,000	\$80,000	\$80,000	\$80,000
Other Revenues	159,014	137,100	137,100	147,600	133,586
Expenses	395,171	382,605	382,605	382,563	386,835
(Deficiency) of Revenues over Expenses	(166,157)	(165,505)	(165,505)	(154,963)	(173,249)
Net Assets, January 1	2,594,402	2,428,245	2,428,245	2,428,245	2,273,282
Net Assets, December 31	\$2,428,245	\$2,262,740	\$2,262,740	\$2,273,282	\$2,100,033
METRO RIDE TRANSIT FUND					
General Property Tax Levy	\$679,289	\$647,342	\$647,342	\$647,342	\$547,342
Other Revenues	2,724,623	2,548,418	2,548,418	2,315,514	2,326,032
Expenses	3,895,784	3,357,314	3,357,314	2,945,008	3,125,481
(Deficiency) of Revenues over Expenses	(491,872)	(161,554)	(161,554)	17,848	(252,107)
Net Assets, January 1	5,265,063	4,773,191	4,773,191	4,773,191	4,791,039
Net Assets, December 31	\$4,773,191	\$4,611,637	\$4,611,637	\$4,791,039	\$4,538,932

CITY OF WAUSAU 2016 BUDGET
COMBINED SUMMARY OF CHANGES IN FUND BALANCES

		2015			
	2014	2015	MODIFIED	2015	2016
	ACTUAL	BUDGET	BUDGET	PROJECTED	BUDGET
PARKING FUND					
General Property Tax Levy		\$224,000	\$211,052	\$211,052	\$211,052
Other Revenues	1,139,420	1,052,700	1,052,700	986,455	1,033,400
Expenses	1,851,677	1,912,528	1,912,528	1,946,717	2,403,588
Excess (Deficiency) of Revenues over Expenses	(488,257)	(648,776)	(648,776)	(749,210)	(1,159,136)
Net Assets, January 1	19,793,584	19,305,327	19,305,327	19,305,327	18,556,117
Net Assets, December 31	\$19,305,327	\$18,656,551	\$18,656,551	\$18,556,117	\$17,396,981
WATER WORKS - WaterUtility					
Revenues	\$4,524,815	\$5,226,200	\$5,226,200	\$4,970,300	\$5,653,420
Expenses	4,831,242	4,616,653	4,616,653	4,978,100	5,556,764
Excess (Deficiency) of Revenues over Expenses	(306,427)	609,547	609,547	(7,800)	96,656
Net Assets, January 1	34,342,364	34,035,937	34,035,937	34,035,937	34,028,137
Net Assets, December 31	\$34,035,937	\$34,645,484	\$34,645,484	\$34,028,137	\$34,124,793
WATER WORKS - WasteWaterUtility					
Revenues	\$5,399,921	\$5,154,000	\$5,154,000	\$4,967,350	\$5,215,900
Expenses	4,498,396	4,780,570	4,780,570	4,677,558	5,014,773
Excess of Revenues over Expenses	901,525	373,430	373,430	289,792	201,127
Net Assets, January 1	36,991,481	37,893,006	37,893,006	37,893,006	38,182,798
Net Assets, December 31	\$37,893,006	\$38,266,436	\$38,266,436	\$38,182,798	\$38,383,925
ANIMAL CONTROL FUND					
General Property Tax Levy		\$78,489	\$78,489	\$78,489	\$66,105
Revenues	\$188,145	\$126,435	\$126,435	\$115,063	\$149,464
Expenses	191,191	204,924	204,924	210,986	215,569
Excess (Deficiency) of Revenues over Expenses	(3,046)	(78,489)	(78,489)	(95,923)	-
Net Assets, January 1	20,232	17,186	17,186	17,186	(78,737)
Net Assets, December 31	\$17,186	(\$61,303)	(\$61,303)	(\$78,737)	(\$78,737)

CITY OF WAUSAU 2016 BUDGET PERSONNEL SUMMARY



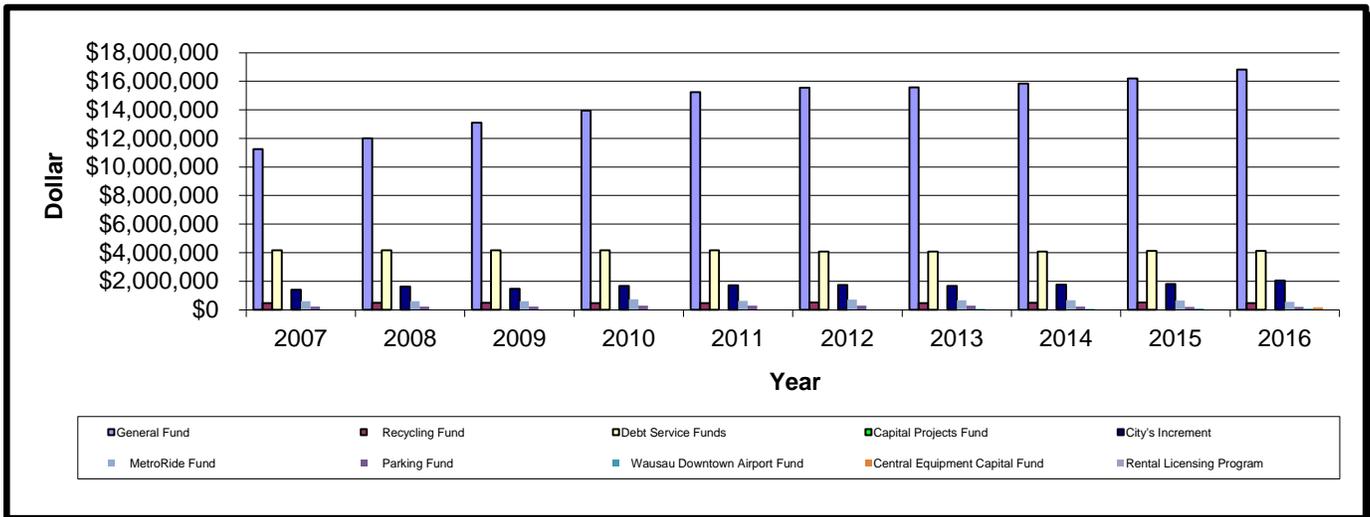
	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Mayor's Office	2.00	2.00	2.50	2.50	3.00	2.50	2.50	3.50	3.50	3.50
Customer Service	11.84	11.84	11.46	11.46	11.46	11.20	11.20	13.20	13.65	14.15
Assessment	7.00	7.00	7.00	6.50	6.50	6.50	6.50	6.50	6.50	6.50
Human Resources	3.00	3.00	2.50	2.50	3.00	2.00	2.00	2.00	2.00	2.50
City Attorney	3.75	3.75	3.75	3.75	3.25	3.25	3.25	3.25	4.00	4.00
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	0.00	6.00	10.00	11.00	11.00	12.00
Police	84.00	84.00	81.00	79.00	76.50	75.50	75.50	77.50	77.50	76.50
Fire	60.00	60.00	60.00	60.00	60.00	60.00	60.00	59.00	59.00	59.00
Public Works	68.50	69.50	70.00	67.50	67.50	67.00	60.85	63.50	65.85	64.00
Community Development	13.75	12.75	12.75	12.00	12.00	11.75	11.75	11.75	11.75	12.75
Metro Ride	31.50	31.50	31.50	31.50	30.50	33.00	33.00	33.00	32.00	33.00
Wausau Water Works	27.50	26.50	26.50	26.50	26.50	26.50	26.50	26.50	26.50	26.50
Grand Total	314.34	313.34	310.46	304.71	301.71	306.70	304.55	312.20	314.75	315.90

2016 budgeted positions reflect:

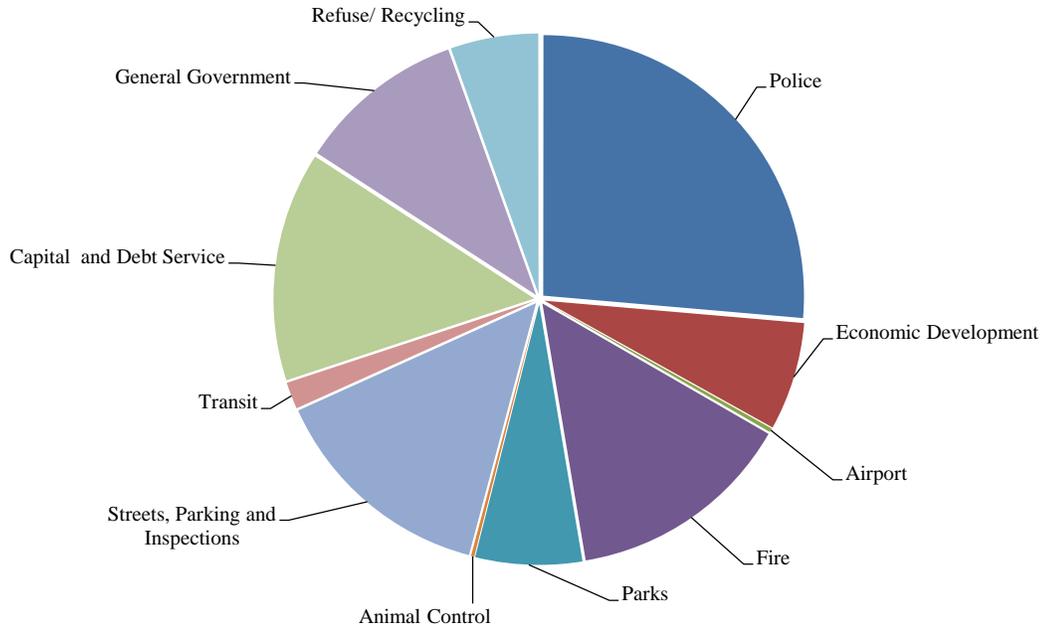
- Relocation of the City Planner from Public Works to Community Development
- New Distribution Maintainer in the Water Utility authorized during 2015

**CITY OF WAUSAU
2016 BUDGET
SUMMARY OF PROPERTY TAXES BY FUND**

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
GENERAL FUND	\$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	16,826,587
SPECIAL REVENUE FUNDS										
Community Development/Economic Dev								50,000	48,500	156,375
Rental Licensing Program										15,838
Recycling Fund	461,725	485,600	485,600	470,007	470,000	522,629	473,462	497,750	517,275	470,665
DEBT SERVICE FUND	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	4,123,000
CAPITAL PROJECTS FUND										
Capital Projects Fund	2,028,756	2,131,000	1,929,343	1,549,310	658,960	320,426	337,345	371,080	406,090	450,000
Central Equipment Capital Fund										123,800
ENTERPRISE FUNDS										
Animal Control									78,489	66,105
MetroRide Fund	594,064	594,064	594,064	725,244	628,093	715,289	679,289	679,289	647,342	547,342
Parking Fund	227,746	227,746	225,000	300,000	300,000	300,000	300,000	224,000	211,052	211,052
Wausau Downtown Airport Fund							68,677	70,000	80,000	80,000
SUBTOTAL	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	23,070,764
TAX INCREMENT	1,402,982	1,631,747	1,479,267	1,660,732	1,724,290	1,741,642	1,660,891	1,758,798	1,795,196	2,057,282
TOTAL LEVY	<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>	<u>\$25,128,046</u>
INCREASE OVER PRIOR YEAR	<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>	<u>\$1,020,475</u>
% INCREASE	<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>	<u>4.23%</u>



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	\$ 250.24	\$ 20.85	\$ 0.686
Economic Development	63.73	5.31	0.18
Airport	2.30	0.19	0.006
Fire	132.98	11.08	0.364
Parks	62.60	5.22	0.172
Animal Control	1.90	0.16	0.005
Streets, Parking and Inspections	133.86	11.16	0.367
Transit	15.76	1.31	0.043
Capital and Debt Service	135.21	11.27	0.370
General Government	98.51	8.21	0.270
Refuse/ Recycling	51.79	4.32	0.142
Total - Based Upon \$100,000 Assessed Home	\$ 948.88	\$ 79.07	\$ 2.600

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**

	2013		2015			2016			Budget Increase (Decrease)
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted	
EXPENDITURES									
Council	\$ 93,090	\$ 93,561	\$ 112,123	\$ 102,123	\$ 89,711	\$ 112,123	\$ 110,850	\$ 110,850	\$ (1,273)
Mayor	224,721	228,548	203,263	203,263	198,963	205,402	213,190	213,190	9,927
Customer Service	1,255,693	1,368,258	1,320,508	1,320,508	1,341,365	1,532,067	1,416,690	1,416,690	96,182
CCITC	570,942	639,305	696,369	696,369	690,049	735,737	732,798	732,798	36,429
Refuse Collection	1,447,936	1,490,395	1,537,400	1,537,400	1,557,892	967,000	967,000	967,000	(570,400)
Assessment Department	586,806	596,410	595,907	595,907	572,269	622,041	596,211	596,211	304
City Attorney	513,227	491,749	490,025	490,025	489,728	506,491	500,155	500,155	10,130
Human Resources	305,420	308,329	293,937	293,937	285,624	300,682	297,442	297,442	3,505
Municipal Court	124,721	130,203	128,529	128,529	128,578	130,298	128,678	128,678	149
Unclassified	193,976	274,939	156,600	259,792	258,942	293,750	278,750	278,750	122,150
Police Department	8,687,532	8,462,240	8,973,536	8,968,536	8,969,166	9,395,236	9,072,530	9,072,530	98,994
Fire Department	6,391,820	6,550,394	6,423,468	6,431,718	6,366,218	6,710,358	6,613,096	6,613,096	189,628
Public Works	8,247,728	8,696,444	8,189,127	8,190,827	8,102,868	9,322,522	8,411,841	8,411,841	222,714
Parks, Recreation and Forestry	2,249,653	2,331,613	2,452,096	2,460,396	2,422,513	2,733,144	2,519,699	2,519,699	67,603
	\$ 30,893,265	\$ 31,662,388	\$ 31,572,888	\$ 31,679,330	\$ 31,473,886	\$ 33,566,850	\$ 31,858,929	\$ 31,858,929	\$ 286,041
REVENUES									
General Property Taxes	15,570,606	15,843,883	16,200,627	16,200,627	16,200,627	16,686,646	16,826,587	16,826,587	625,960
Other Taxes	253,082	222,242	210,709	210,709	205,984	204,185	204,185	204,185	(6,524)
Intergovernmental Grants & Aids	8,019,451	8,097,416	8,171,194	8,171,194	8,152,089	8,340,311	8,082,768	8,082,768	(88,426)
Licenses & Permits	715,251	716,038	743,050	743,050	775,534	773,817	773,907	773,907	30,857
Fines, Forfeitures & Penalties	353,662	355,105	398,000	398,000	358,000	400,000	357,000	357,000	(41,000)
Public Charges for Services	1,807,857	1,879,793	1,828,650	1,828,650	1,882,995	1,988,744	1,893,594	1,893,594	64,944
Intergovernmental Charges for Services	1,393,301	1,422,142	1,497,036	1,500,286	1,407,326	1,388,313	1,337,968	1,337,968	(159,068)
Miscellaneous Revenues	245,739	972,463	626,622	626,622	634,103	538,820	550,420	550,420	(76,202)
Other Financing Sources	1,931,792	1,955,253	1,897,000	1,897,000	1,835,800	1,832,500	1,832,500	1,832,500	(64,500)
	\$ 30,290,740	\$ 31,464,335	\$ 31,572,888	\$ 31,576,138	\$ 31,452,458	\$ 32,153,336	\$ 31,858,929	\$ 31,858,929	\$ 286,041

COMMON COUNCIL

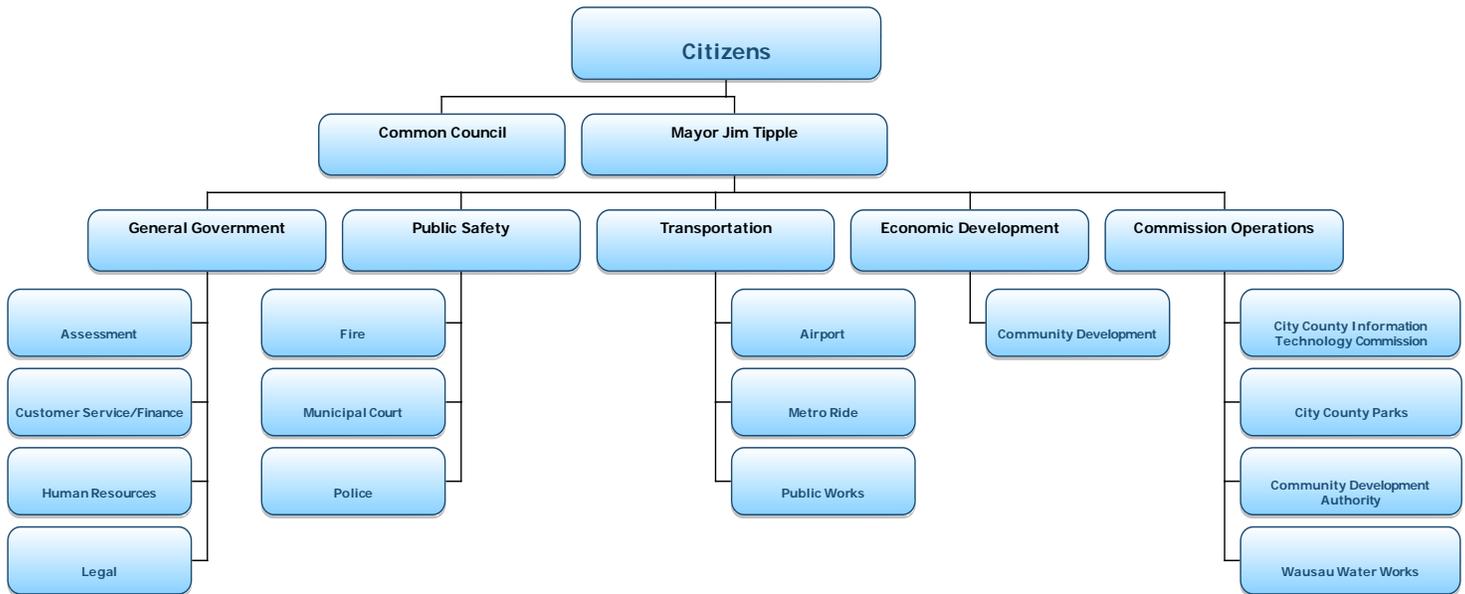
MISSION:

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

RESPONSIBILITIES:

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

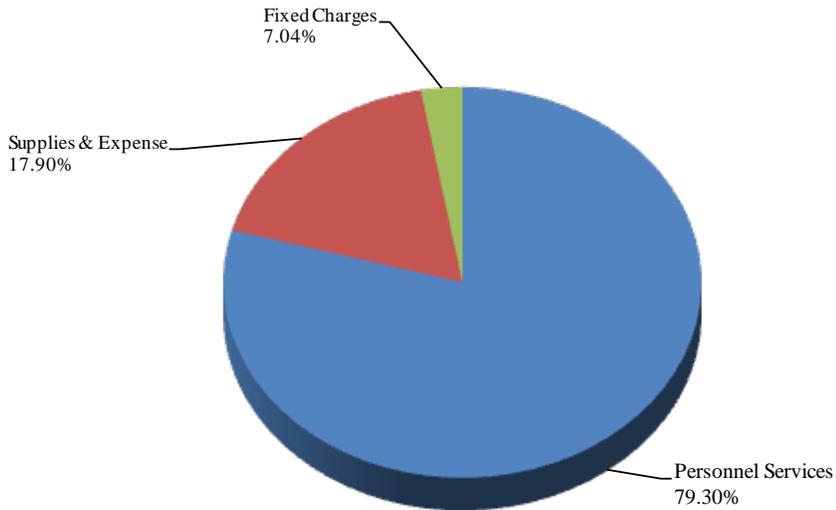
ORGANIZATIONAL STRUCTURE:



CITY OF WAUSAU COMMON COUNCIL

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

BUDGET:



BUDGET SUMMARY								
	2013	2014	2015			2016		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 66,773	\$ 67,058	\$ 67,123	\$ 67,123	\$ 67,066	\$ 67,366	\$ 87,905	\$ 87,905
Supplies & Expense	18,565	23,687	37,100	27,100	19,545	35,345	19,845	19,845
Fixed Charges	7,752	2,816	7,900	7,900	3,100	3,100	3,100	3,100
Total Expenses	\$ 93,090	\$ 93,561	\$ 112,123	\$ 102,123	\$ 89,711	\$ 105,811	\$ 110,850	\$ 110,850

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The budget provides for anticipated increases in council salaries. The balance of the budget remains a cost to continue projection.

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2016	\$110,850	(\$1,273)	-1.14%
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%

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.

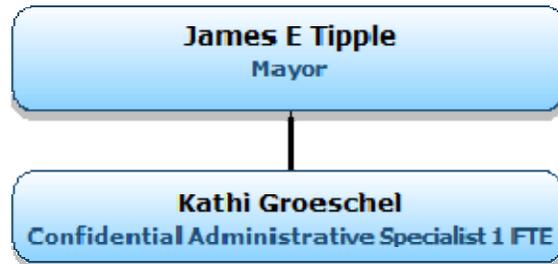
DEPARTMENTAL RESPONSIBILITIES:

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:

	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
TOTAL	2.00	2.00	2.00	2.50	3.00	2.50	2.50	3.50	3.50	3.50

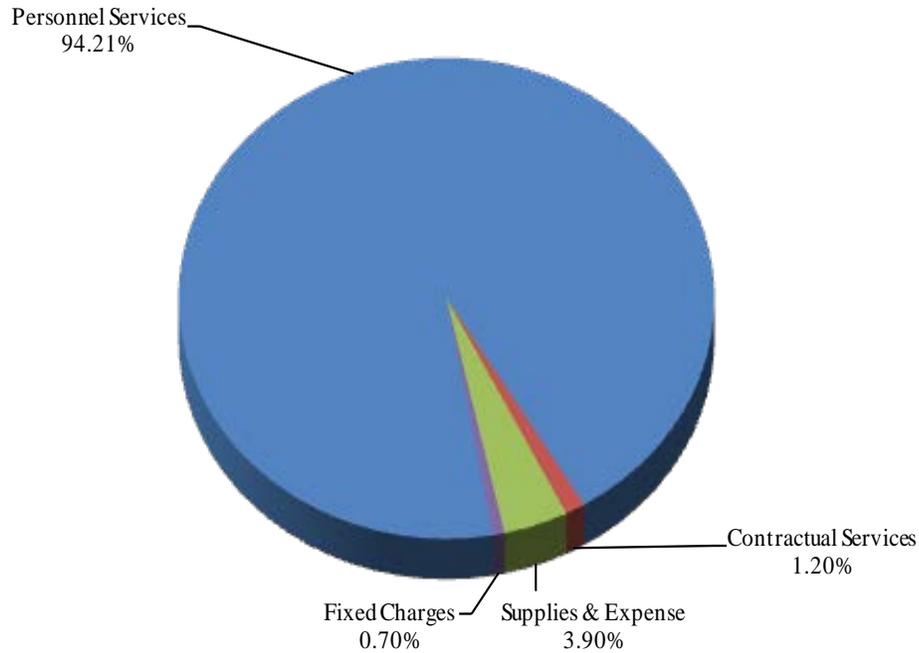
2015 ACCOMPLISHMENTS:

- Successfully organized various neighborhood revitalization initiatives to foster a safe, clean environment. Held the 6th 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 East 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:
 - Coordinated with DOT on reconstruction of CTH U/K.
 - Coordinated with DOT on design for reconstruction of Stewart Avenue, with reconstruction scheduled for 2016.
 - Constructed approximately \$2 million in various street construction and street improvements.
 - Studied parking operations and needs for the downtown area.
 - Acquired new high resolution imagery of the City.
 - Coordinated \$1.5 million digester reconstruction of the Wastewater Treatment Plant.
 - Disposed of 343 tons of waste from 4,233 households and recycled 2.5 tons of metal.
 - Collected 26,534 cubic yards of leaves and hauled to the compost areas.
 - Assisted with set up of over 26 special events within the City (Festival of Arts, Balloon Rally, Blues Fest).
 - Completed inspections of 434 properties with 817 living units for the rental licensing program between January and July.
 - Continued converting public lighting to LED to reduce energy costs.
 - Installed ROAM system throughout the City to control new LED lighting.
- 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.

2016 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 2016.
- 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. Continue to improve operational efficiencies in the delivery of government services. Continue to look for synergies across all departments.

BUDGET:



BUDGET SUMMARY								
	2013	2014	2015			2016		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 212,038	\$ 218,062	\$ 190,859	\$ 190,859	\$ 188,063	\$ 193,048	\$ 200,836	\$ 200,836
Contractual Services	1,616	2,814	2,100	2,100	2,700	2,550	2,550	2,550
Supplies & Expense	9,337	6,260	8,804	8,804	6,700	8,304	8,304	8,304
Fixed Charges	1,730	1,412	1,500	1,500	1,500	1,500	1,500	1,500
Total Expenses	\$ 224,721	\$ 228,548	\$ 203,263	\$ 203,263	\$ 198,963	\$ 205,402	\$ 213,190	\$ 213,190

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The budget reflects the salary modification for the Mayors position. The balance of the budget represents the cost to continue existing service levels.

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2016	\$213,190	\$9,927	\$0
2015	\$203,263	\$0	0.00%
2014	\$203,263	(\$23,205)	-10.25%
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%

CUSTOMER SERVICE DEPARTMENT

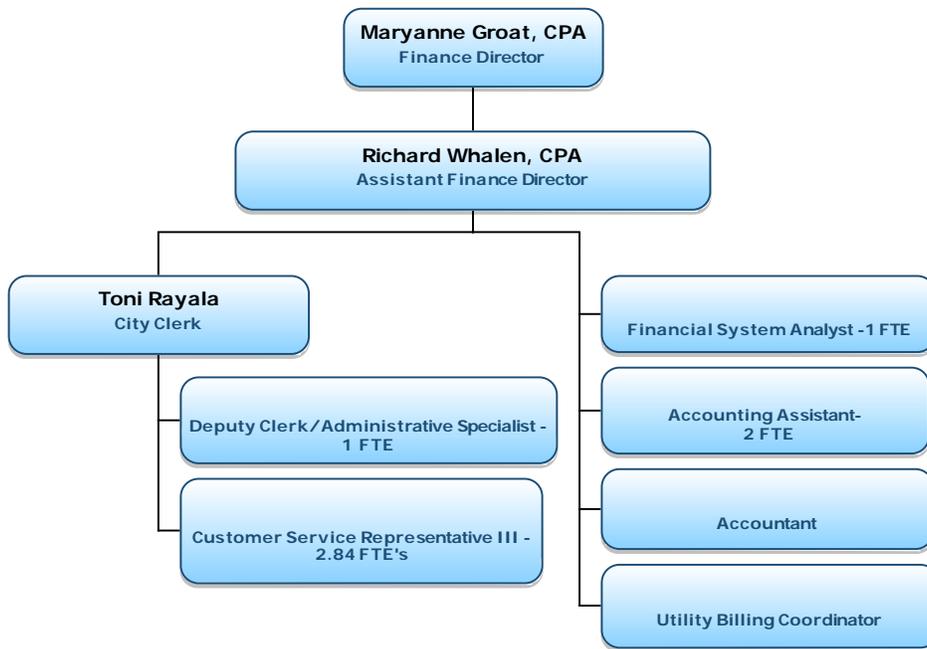
MISSION:

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:

	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
TOTAL	11.84	11.84	11.46	11.46	11.46	12.20	12.20	13.20	13.65	14.15

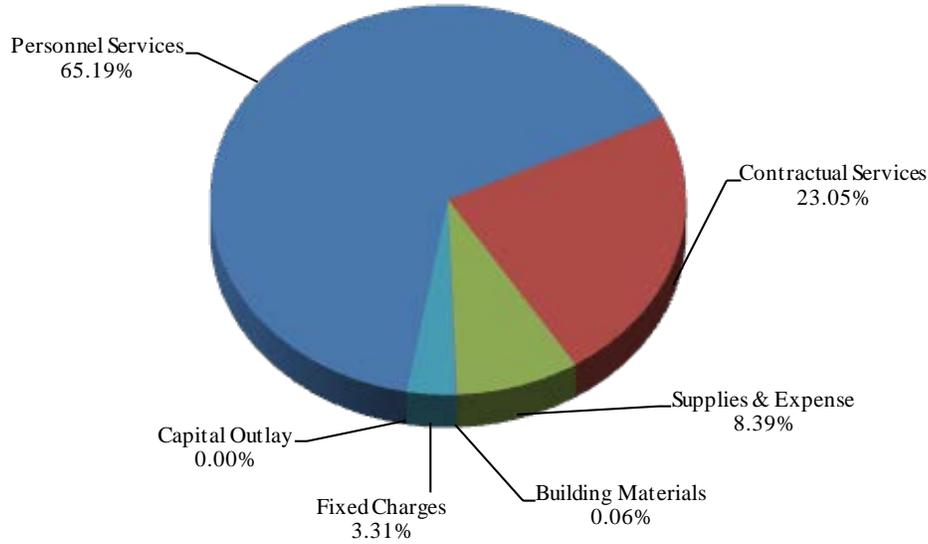
2015 ACCOMPLISHMENTS:

- Provided continuing planning and financial management of Tax Increment Districts.
- 2014 financial audit completed with an unqualified opinion and received Certificate of Achievement in Financial Reporting for the 2013 audit report.
- 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.
- Completed the 2015 water rate study with the PSC.
- Supported Walker Parking Consultants during the parking study.
- Prepared RFP for Refuse and Recycling Services seeking two alternate service levels: existing service and fully automated carted service. The new carted program bids saved the city \$650,000.
- Initiated monthly financial statements for Water and Sewer Utility.
- Implemented in Purchasing Card credit card program that offers the City usage rebates.
- Implemented new Capital Status Reporting
- Implemented upgrade to our time and attendance software
- Completed physical fixed asset inventory
- Implemented new monthly payroll reporting for departments to support budget monitoring
- Assisted with educational materials on the refuse and recycling and stormwater referendum questions
- Successfully managed 2015 debt issuance

2016 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.
- To manage the 2016 elections in a timely efficient manner
- Continuation of public and staff education of current election laws and procedures.
- To provide for succession capability for pending retirements.
- Prepare Request for Proposal, evaluate and assist with implementation on Parking Permit Software.
- Improve Customer Service through cross training, staff education and streamlining processes.
- 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.
- Support the search for new municipal court and revolving loan software.
- Continue to enhance E-Government Services and online payments and transaction processing.
- Improve cash flow forecasts
- Implement new Clerk Licensing Software
- Prepare RFP for EMS billing services, cellphone program and banking services

BUDGET:



BUDGET SUMMARY								
	2013	2014	2015			2016		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 783,747	\$ 856,906	\$ 824,202	\$ 824,202	\$ 842,952	\$ 996,657	\$ 923,580	\$ 923,580
Contractual Services	314,580	337,729	330,145	330,145	326,542	343,050	326,550	326,550
Supplies & Expense	99,164	105,617	103,178	103,178	101,066	118,805	118,805	118,805
Building Materials	735	800	800	800	800	800	800	800
Fixed Charges	32,896	44,173	37,183	37,183	46,005	47,755	46,955	46,955
Capital Outlay	24,571	23,033	25,000	25,000	24,000	25,000	-	-
Total Expenses	\$ 1,255,693	\$ 1,368,258	\$ 1,320,508	\$ 1,320,508	\$ 1,341,365	\$ 1,532,067	\$ 1,416,690	\$ 1,416,690
Licenses/Permits	\$ 156,631	\$ 178,027	\$ 173,491	\$ 173,491	\$ 170,585	\$ 178,985	\$ 178,985	\$ 178,985
Public Charges	62,194	69,697	56,300	56,300	64,450	69,900	69,900	69,900
Intergovt Charges	17,941	16,587	20,675	20,675	13,300	13,450	13,450	13,450
Miscellaneous	6,611	6,600	6,600	6,600	6,600	6,600	6,600	6,600
Total Revenues	\$ 243,377	\$ 270,911	\$ 257,066	\$ 257,066	\$ 254,935	\$ 268,935	\$ 268,935	\$ 268,935

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The budget reflects the 2016 busy presidential election schedule, retaining new auditors for our annual audit.

DIVISION BUDGET DETAIL:

	Finance Administration	External Auditing Services	Mail/Phone Center	Accounting	Clerk/Customer Service	Elections	City Hall Maintenance	Total
Personnel Services	\$ 83,934			\$ 312,607	\$ 382,469	\$ 90,364	\$ 54,206	\$ 923,580
Contractual Services	42,800	41,500	20,000	100	6,700	7,500	207,950	326,550
Supplies & Expense	7,300		63,000	5,275	13,270	17,150	12,810	118,805
Building Materials	-						800	800
Fixed Charges	3,750			8,885	15,320	5,000	14,000	46,955
Total Expenses	\$ 137,784	\$ 41,500	\$ 83,000	\$ 326,867	\$ 417,759	\$ 120,014	\$ 289,766	\$ 1,416,690

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2016	\$1,416,690	\$96,182	7.28%
2015	\$1,320,508	\$0	0.00%
2014	\$1,320,508	\$2,741	0.21%
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%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2016	\$268,935	\$39,789	17.36%
2015	\$229,146	(\$27,920)	-10.86%
2014	\$257,066	\$37,466	17.06%
2013	\$219,600	\$7,362	3.47%
2012	\$212,238	(\$58,673)	-21.66%
2011	\$270,911	\$69,236	34.33%
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%

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.

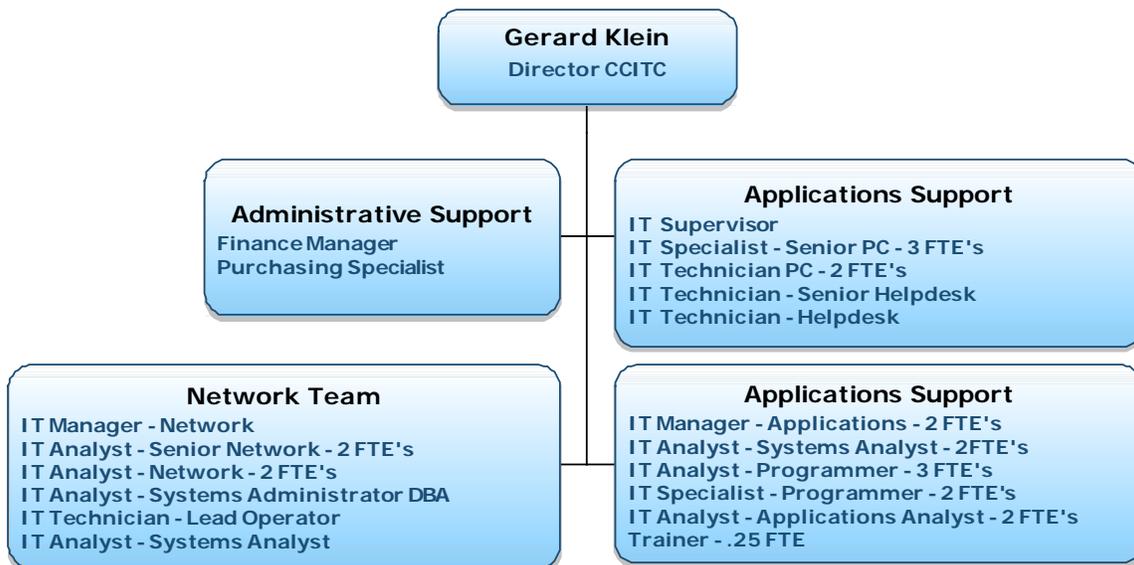
DEPARTMENTAL RESPONSIBILITIES:

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	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
TOTAL	6.56	30.12	30.12	28.25	28.50	29.00	29.875	29.875	29.875	21.50	21.50

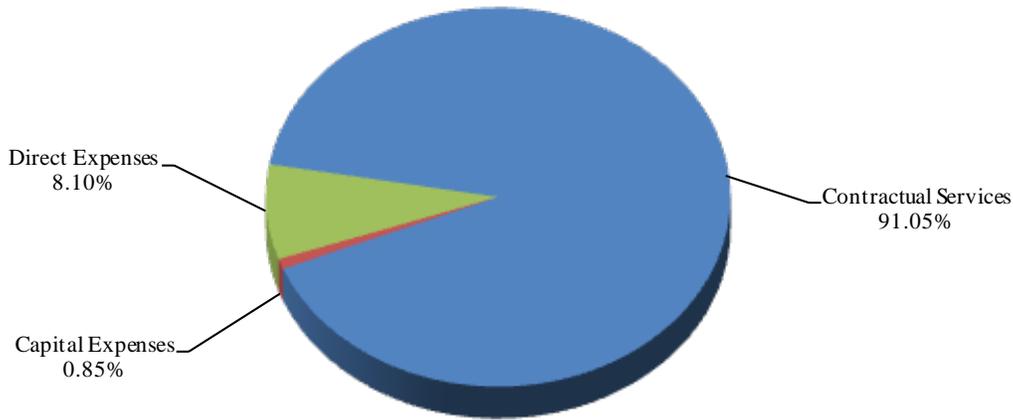
2015 ACCOMPLISHMENTS:

- Developed a 3-5 year strategic plan using input from city stakeholders
- Trained and implemented iPads for all City Council Members
- Major push to move from Windows Server 2003 to Server 2012 – 55 servers needed to be upgraded
- Completed Cisco Phone System Upgrade (required to stay current for support by vendor)
- Upgraded Active Directory to newest version (forced by Microsoft)
- Increased storage capacity of all File and Print Servers on City Network
- Completed the installation of new Assessment software and mobile technology
- Selected new Inspection department technology and are on track to be completed by 12/2015
- Upgraded Tiburon Law Enforcement Records Management System (from 9 year old release)
- On track to have Email System upgraded from Exchange 2007 to Exchange 2012 by End of Year
- Leasing new iSeries server and migrate all applications to the new server – targeted by 12/2015
- Implemented Two Factor Authentication for remote Law Enforcement Users
- Implemented MAAS360 as a mobile device management solution to improve security
- Replaced as many laptops and desktops as the budget allows (current plan is \$45,000)
- Implemented mobile devices for Assessors, Inspectors, Mechanics and Water Utility Technicians
- Expected to have our Email Archiving System upgrade by 12/2015

2016 GOALS AND OBJECTIVES:

- Replace as many laptops and desktops as the budget allows (current plan is \$45,000)
- Issue a Request for Proposal for a Law Enforcement Software replacement and sign contract
- Begin Implementation of a Land Records System Replacement
- Implement EMS software and a video training system for the Fire Department
- Replace the Municipal Courts software
- Replace the Community Development software
- Implement Contract Management Software
- Implement Urban Forestry Management Software at the Parks Department
- Update outdated Disaster Recovery Plans for core systems
- Initiate a customer engagement process to create an all encompassing disaster recovery plan across all customers
- Finalize our security policy
- Implement best practices to deliver projects on time, on budget and in scope
- Develop expertise to effectively implement and manage cloud solutions
- Evaluate our current infrastructure and address any issues that prohibit mobile solutions

BUDGET:



BUDGET SUMMARY								
	2013	2014	2015			2016		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommend	Adopted
Contractual Services	\$ 542,514	\$ 600,000	\$ 632,005	\$ 632,005	\$ 625,685	\$ 670,140	\$ 667,201	\$ 667,201
Capital Expenses	5,666	-	5,000	5,000	5,000	6,233	6,233	6,233
Direct Expenses	22,762	39,305	59,364	59,364	59,364	59,364	59,364	59,364
Total Expenses	\$ 570,942	\$ 639,305	\$ 696,369	\$ 696,369	\$ 690,049	\$ 735,737	\$ 732,798	\$ 732,798

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.

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2016	\$732,798	\$36,429	5.23%
2015	\$696,369	\$0	0.00%
2014	\$696,369	\$83,759	13.67%
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%

ASSESSMENT DEPARTMENT

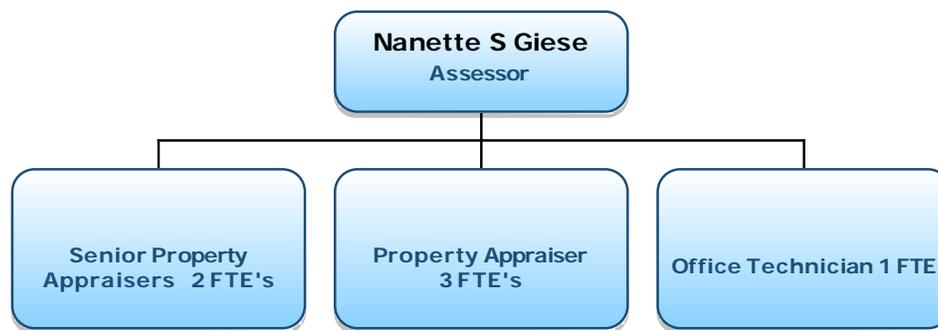
MISSION:

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 along with providing property information which is used by the entire City for mapping, housing and licensing projects, and analytical analysis. The City and other taxing authorities operating budgets are predominantly dependent on annual assessments which bring in the generated tax revenues.

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:

	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
TOTAL	7.00	7.00	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.00

2014-2015 ACCOMPLISHMENTS:

- Performed audits of business personal property accounts which have resulted in additional assessed value from under-reporting. In Wausau the increase was \$4,464,700 and in Schofield the increase was \$1,300,000.
- 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.
- Manually entered sales data for 948 transactions into the Department of Revenue's Provide Assessment Data (PAD) system due to insufficient financial and technological resources.
- 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

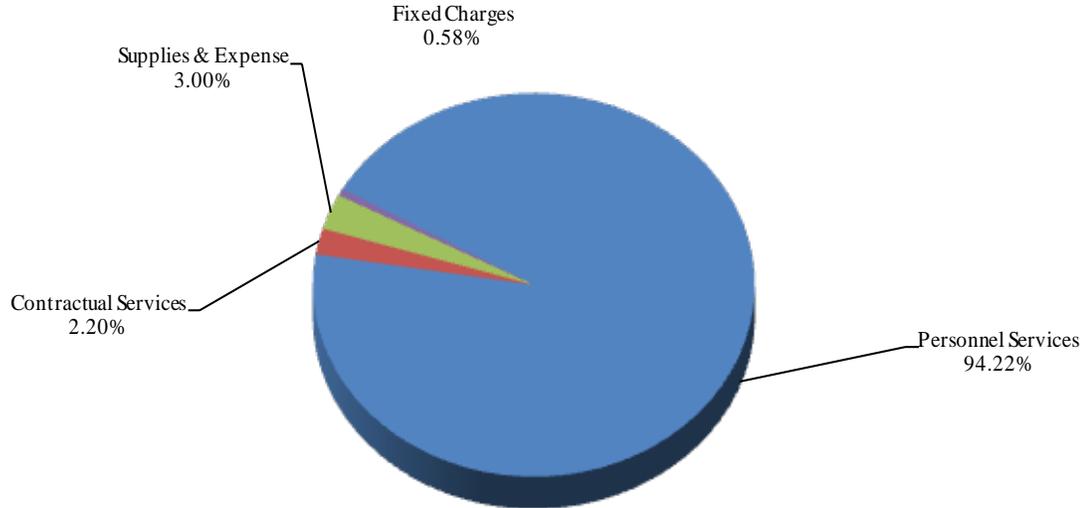
they have a question or want to schedule an appointment. We responded to them either the same day or within one business day. This is quite efficient.

- Worked with the Legal, Inspections, Community Development, Planning and Engineering Departments in the review of several properties for city acquisitions.
- 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 I and II Certifications.
- 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.
- Appraisal staff has participated in the Wisconsin Association of Assessing Officers quarterly meeting's which throughout the year offers 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.
- Published articles in the City Newsletter (Wausau Works) and in a publication of the Wisconsin Association of Assessing Officers (AVOW).
- Continue to maintain photos for properties as part of the City's Emergency Management Initiative.
- Cross-training staff aids 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 as a time-saving device. This review process is performed at a minimum of at least twice in revaluation years and once in non-revaluation years.
- The Department is continuously updating our Departmental 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.
- Conversion of current electronic assessment data into the new software is in the final stages of the conversion process.
- Completed the state-mandated USPAP compliant report (AAR).
- Continued projects in preparation for our 2015 "City-Wide Revaluation."
- Trained three appraisers that replace positions vacated due to restructuring, retirements and other vacancies.

2015-2016 GOALS AND OBJECTIVES:

- Complete implementation of Vision, our new CAMA software.
- Support senior staff training to meet new Appraisal Qualifications Board (AQB) and Department of Revenue (DOR) standards reducing the municipalities need to contract outside resources resulting in monetary savings i.e. such as reviewing appraisals for City purchases or eminent domain takings.
- Complete the scheduled city-wide revaluation in Wausau for 2015 as mandated by the State.
- Completed very successful city-wide revaluation in the City of Schofield for 2015.
- Complete purchase and installation of new "Tablets" for the appraisal staff. The ability to complete paperwork out in the field will save time in the office, allow more information to be available to the taxpayer while viewing their property, and reduce paper shuffling when establishing a property change.
- Research the possibility of dividing the Board of Review member's pay into half days (\$85-full day; \$42.50-half day)
- Continue to perform audits of personal property accounts
- Continue with our policy to request interior inspections of properties which have: 1. Sold during the year 2. Had permits issued or 3. Had a property owner request a review of their assessment
- Complete all projects which are necessary for our 2015 "City-Wide Revaluation."
- Discuss with the Mayor, Council, the City of Schofield and any other neighboring jurisdictions the possibilities of continuing or expanding future collaboration for assessment services to bring in additional revenues resulting in an off-setting of expenses to the City of Wausau.
- Successfully hire a candidate for the vacant Property Appraiser position.
- Complete training and understanding for the entire staff on using Vision, our new CAMA software.
- Continue to 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 produce an Assessment Roll
- Hold a month-long Open Book Period allowing taxpayers enough time to study their values, sales and meet with Assessment staff thereby reducing the likelihood of filing an objection.
- Conduct Board of Review sessions within the state-mandated time frames.
- Continue our educational and training pursuits which are highly recommended to remain on the cutting edge in the assessment profession.

BUDGET:



BUDGET SUMMARY								
	2013	2014	2015			2016		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 559,383	\$ 568,632	\$ 565,710	\$ 565,710	\$ 540,203	\$ 587,564	\$ 561,734	\$ 561,734
Contractual Services	11,060	10,932	13,036	13,036	12,855	13,100	13,100	13,100
Supplies & Expense	14,717	13,360	15,161	15,161	17,211	17,891	17,891	17,891
Fixed Charges	1,646	3,486	2,000	2,000	2,000	3,486	3,486	3,486
Total Expenses	\$ 586,806	\$ 596,410	\$ 595,907	\$ 595,907	\$ 572,269	\$ 622,041	\$ 596,211	\$ 596,211
Intergovt Charges	\$ 24,300	\$ 24,300	\$ 24,300	\$ 24,300	\$ 24,863	\$ 24,300	\$ 26,300	\$ 26,300
Total Revenues	\$ 24,300	\$ 24,300	\$ 24,300	\$ 24,300	\$ 24,863	\$ 24,300	\$ 26,300	\$ 26,300

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
2016	\$596,211	\$304	0.05%
2015	\$595,907	\$0	0.00%
2014	\$595,907	\$0	0.00%
2013	\$595,907	\$32,921	5.85%
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%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE	
		DOLLAR	PERCENT
2016	\$26,300	\$0	0.00%
2015	\$26,300	\$0	0.00%
2014	\$26,300	\$2,300	9.58%
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.

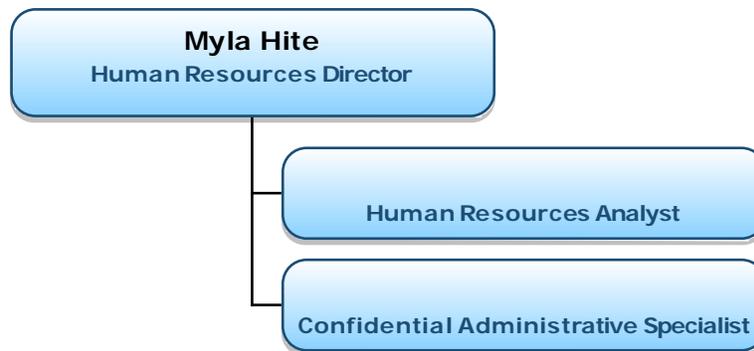
DEPARTMENTAL RESPONSIBILITIES:

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	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
TOTAL	3.00	3.00	2.50	3.00	3.00	2.00	2.00	2.00	2.00	2.50

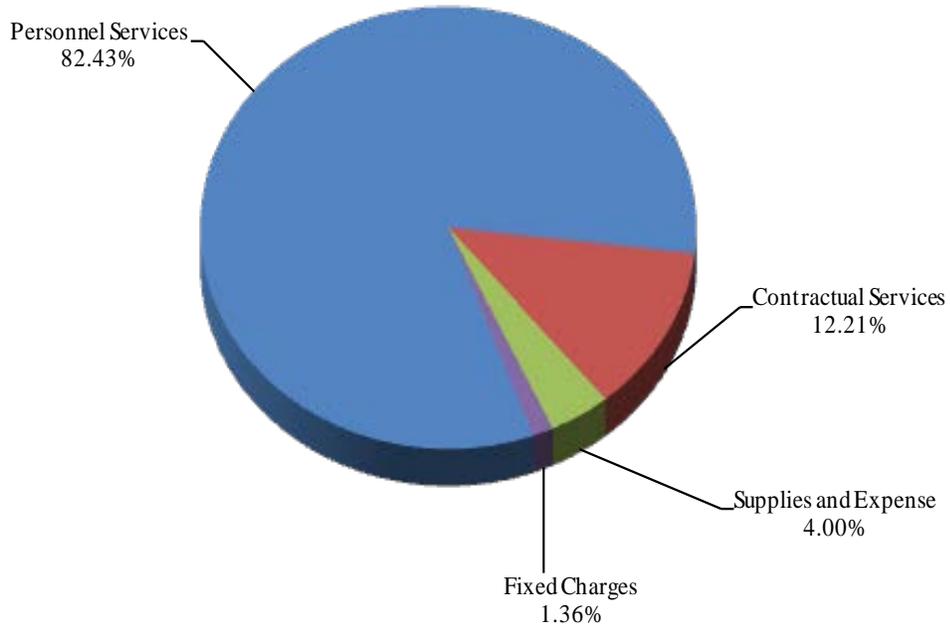
2015 ACCOMPLISHMENTS:

1. Re-staffed the Human Resources Department. Developed and published service delivery standards. Updated processes, orienting and developing staff to provide service consistent with Department delivery standards.
2. Negotiated Police and Fire Collective Bargaining Agreements with 3 year term.
3. Improved hiring practices to attract and 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. Filled 34 regular FTE and 32 Seasonal vacancies.
4. Provided training and development in areas of leadership and management that align with organizational performance competencies.
5. Established broad organizational reporting and performance measurement reporting for all City departments.
6. Continued to improve and refine the performance based compensation system.
7. Implement wellness assessments with 97% employee participation. Provided initiatives for participation.
8. Continued to redesign and refine the employee evaluation process to incorporate workforce priorities.
9. Increased health care benefit offerings while containing costs. Added a fourth benefit option, low-cost vision and no-cost preventive medications which resulted in not incurring the projected \$500,000 cost increase.
10. Provided new offering of income replacement program as an option to short-term disability, with 97% of workforce participating.
11. Implemented exit interview process.
12. Established premium pays to fairly compensate staff for work performed. Premium pay for City Engineer designation and Standby pay for water, wastewater and sewer utility.
13. Established in-training recruitment and appointment program for hard to fill vacancies.
14. Strengthened Safety program by submitting and receiving CVMIC grants that resulted in \$14,000 worth of improvements with impacts in Fire, Public Works and City-wide.
15. Established internal controls auditing health care transactions that resulted in saving \$60,000.

2016 GOALS:

1. Continue to strengthen Safety and Risk Management Programs.
2. Develop and implement broad employee recognition program to maintain high retention rates, drive cultural alignment and motivate high performance.
3. Bargained the Amalgamated Transit Union Collective Bargaining Agreement.
4. Continue to cost contain health care while balancing against benefit enhancement and/or retention.
5. Refine pay for performance system and update compensation plan.
6. Continue to refine performance appraisal process and tools to ensure close alignment with job duties and City objectives.
7. Strengthen employee incentive and recognition efforts.
8. Update the employee handbook.

BUDGET:



BUDGET SUMMARY								
	2013	2014	2015			2016		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 221,772	\$ 214,001	\$ 242,287	\$ 242,287	\$ 257,119	\$ 261,832	\$ 258,592	\$ 258,592
Contractual Services	66,553	76,908	35,900	33,900	16,750	20,600	20,600	20,600
Supplies and Expense	13,142	12,059	11,750	13,750	11,755	12,950	12,950	12,950
Fixed Charges	3,953	5,094	4,000	4,000		5,300	5,300	5,300
Capital Outlay		267						
Total Expenses	\$ 305,420	\$ 308,329	\$ 293,937	\$ 293,937	\$ 285,624	\$ 300,682	\$ 297,442	\$ 297,442

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The budget reflects less reliance on independent consultants than past budgets.

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2016	\$297,442	\$3,505	1.19%
2015	\$293,937	\$0	0.00%
2014	\$293,937	\$14,300	5.11%
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%

CITY ATTORNEY

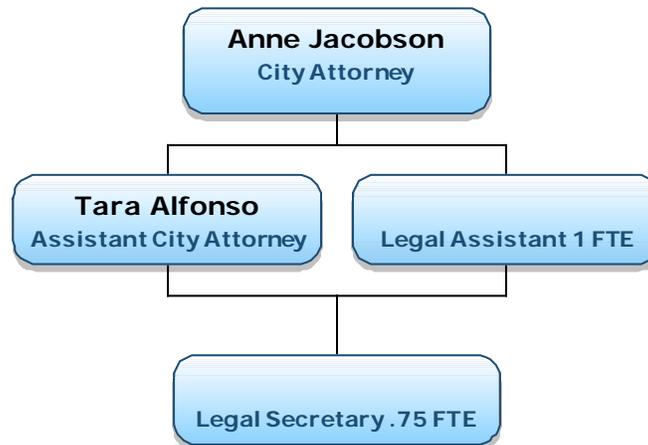
MISSION:

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:

	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
TOTAL	3.75	3.75	3.75	3.75	3.25	3.25	3.25	2.00	4.00	4.00

2015 ACCOMPLISHMENTS:

Pending Litigation:

Continuation of Tax Litigation/Board of Appeals in Walgreens and Financial Way cases
Defense of new Tax Litigation/Board of Appeals for Applebee's, CVS Pharmacy, Financial Way and Walgreens
Defense of Rental Licensing Case in Circuit Court, BC II Properties LLC v. City of Wausau.
Liquor License Revocation/Suspension Hearings – Paradox and Its Our Clubhouse
Jason Kotolski – slip and fall
Brent Zoicher – inverse condemnation
Ronda Rydbom – civil rights violation
Andy Her – personal injury
Several discrimination complaints filed with HUD/ERD

Ordinances:

Solid waste
Repeal smoking ordinance
Repeal obscene language ordinance
Aviation medical examiner
Undertaking review of all sign ordinances
Animal ordinance amendments

Other:

Assume processing of claims filed against the City
Curling Way project involving land conveyances
Several development agreements
Land issues involving reconstruction projects

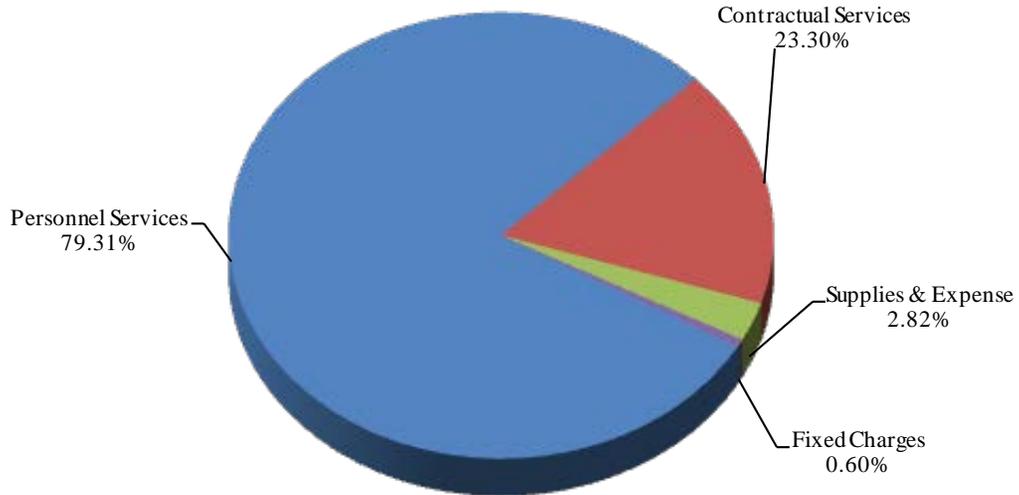
2015 GOALS AND OBJECTIVES:

- Continue to fulfill departmental responsibilities
- Consider implementation of tracking system for legal requests and time per subject matter and department – implemented Request for Legal Review form and log of requests, tracking activity and time on each subject matter
- Continued work and review to update municipal code – ongoing, staff to review proposed sign ordinances repeal/recreation
- Continue paralegal cross training – ongoing, but have continued to share responsibilities between Legal Assistant and Legal Secretary
- Hire intern – employed a licensed attorney on a limited term basis
- Established Legal Review Plan

2016 GOALS AND OBJECTIVES:

- Provide contracts education/training to staff
- Update sign ordinances and continue working on code updates

BUDGET:



BUDGET SUMMARY								
	2013	2014	2015			2016		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 358,186	\$ 385,438	\$ 387,920	\$ 387,920	\$ 387,673	\$ 402,991	\$ 396,655	\$ 396,655
Contractual Services	140,494	88,779	86,370	86,370	86,370	86,430	86,430	86,430
Supplies & Expense	12,592	14,310	13,409	13,409	13,359	14,084	14,084	14,084
Fixed Charges	1,955	3,222	2,326	2,326	2,326	2,986	2,986	2,986
Total Expenses	\$ 513,227	\$ 491,749	\$ 490,025	\$ 490,025	\$ 489,728	\$ 506,491	\$ 500,155	\$ 500,155

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The budget provides \$10,000 for hiring an intern.

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2016	\$500,155	\$10,130	2.07%
2015	\$490,025	\$0	0.00%
2014	\$490,025	\$75,126	18.11%
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%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2016	\$0	\$0	0.00%
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%

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:



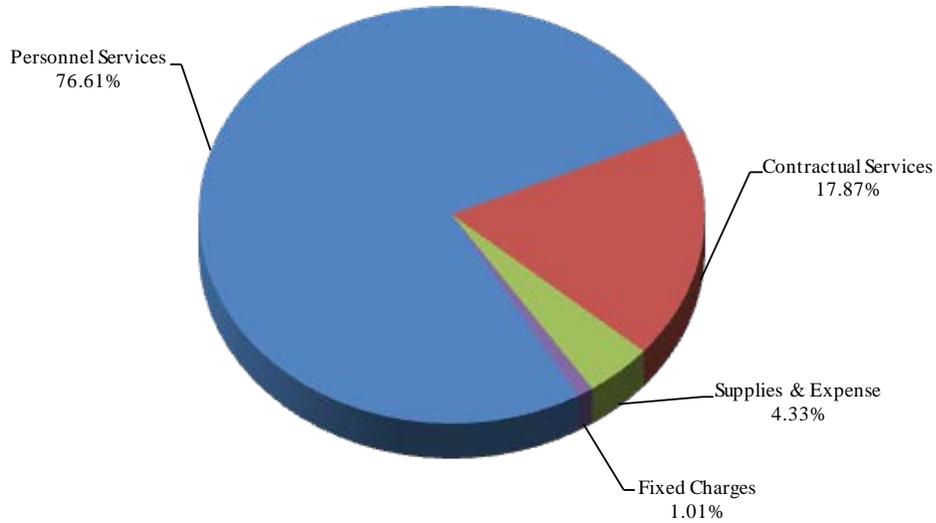
STAFFING LEVELS:

	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
TOTAL	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50

2016 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								
	2013	2014	2015			2016		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommend	Adopted
Personnel Services	\$ 95,340	\$ 100,678	\$ 98,459	\$ 98,459	\$ 98,021	\$ 100,428	\$ 98,808	\$ 98,808
Contractual Services	24	23,026	23,000	23,000	23,200	23,000	23,000	23,000
Supplies & Expense	5,060	5,111	5,570	5,570	6,125	5,570	5,570	5,570
Fixed Charges	1,297	1,388	1,500	1,500	1,232	1,300	1,300	1,300
Grants & Contributions	23,000	-	-	-	-	-	-	-
Total Expenses	\$ 124,721	\$ 130,203	\$ 128,529	\$ 128,529	\$ 128,578	\$ 130,298	\$ 128,678	\$ 128,678
Fines/Forfeitures	\$ 353,662	\$ 352,465	\$ 398,000	\$ 398,000	\$ 355,000	\$ 398,000	\$ 355,000	\$ 355,000
Total Revenues	\$ 353,662	\$ 352,465	\$ 398,000	\$ 398,000	\$ 355,000	\$ 398,000	\$ 355,000	\$ 355,000

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. Revenue budget has been dropped to reflect historical levels.

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2016	\$128,678	\$149	0.12%
2015	\$128,529	\$0	0.00%
2014	\$128,529	\$5,730	4.67%
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%

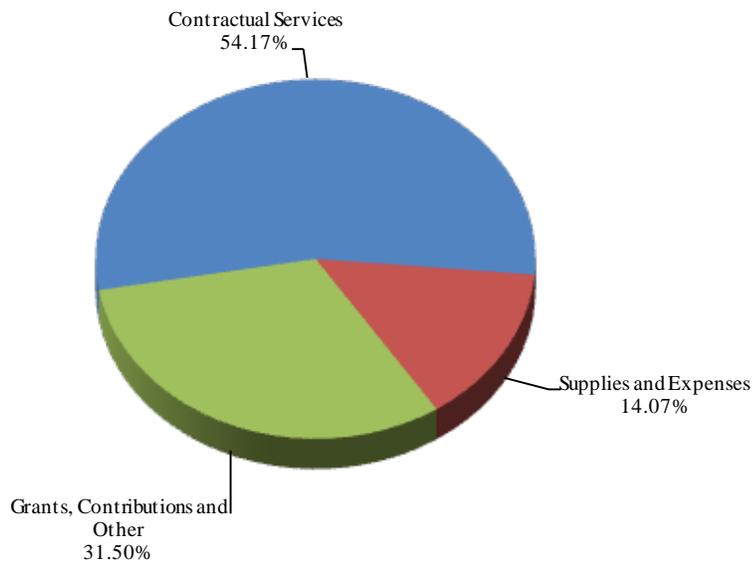
YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2016	\$355,000	(\$43,000)	-10.80%
2015	\$398,000	\$0	0.00%
2014	\$398,000	\$28,000	7.57%
2013	\$370,000	\$59,500	19.16%
2012	\$310,500	\$0	0.00%
2011	\$310,500	\$5,000	1.64%
2010	\$305,500	\$0	0.00%
2009	\$305,500	\$0	0.00%
2008	\$305,500	\$0	0.00%
2007	\$305,500	\$0	0.00%

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. 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								
	2013	2014	2015			2016		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Contractual Services	106,113	96,257	101,850	101,850	101,000	101,000	86,000	86,000
Supplies and Expenses	22,432	12,139	22,750	22,750	22,750	22,750	22,750	22,750
Grants, Contributions and Other	65,431	103,043	32,000	135,192	135,192	50,000	50,000	50,000
Contingency						120,000	120,000	120,000
Other Financing Uses		63,500						
Total Expenses	\$ 193,976	\$ 274,939	\$ 156,600	\$ 259,792	\$ 258,942	\$ 293,750	\$ 278,750	\$ 278,750
Other Taxes	253,082	222,242	210,709	210,709	205,984	204,185	204,185	204,185
Intergovt Grants/Aids	5,425,951	5,420,812	5,400,611	5,400,611	5,383,863	5,385,611	5,355,390	5,355,390
Licenses/Permits	343,180	354,407	340,000	340,000	355,000	355,000	355,000	355,000
Public Charges	2,050	1,939	2,000	2,000	2,000	2,000	2,000	2,000
Intergovt Charges	933,572	957,680	933,300	933,300	933,300	935,000	935,000	935,000
Miscellaneous	104,014	813,867	502,210	502,210	497,320	512,320	518,320	518,320
Other Sources	1,895,712	1,955,253	1,897,000	1,897,000	1,835,800	1,832,500	1,832,500	1,832,500
Total Revenues	\$ 8,957,561	\$ 9,726,200	\$ 9,285,830	\$ 9,285,830	\$ 9,213,267	\$ 9,226,616	\$ 9,202,395	\$ 9,202,395

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

Grants, contributions and other represent bad debt expense along with the five year payments required by State Statutes for annexations. Contingency represents funds set aside for the non-represented staff 2016 pay increases.

BUDGET HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2016	\$278,750	\$122,150	78.00%
2015	\$156,600	\$0	0.00%
2014	\$156,600	\$0	0.00%
2013	\$156,600	(\$87,900)	-35.95%
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%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2016	\$9,202,395	(\$111,355)	-1.20%
2015	\$9,313,750	\$27,920	0.30%
2014	\$9,285,830	\$0	0.00%
2013	\$9,285,830	\$58,086	0.63%
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%

POLICE DEPARTMENT

MISSION:

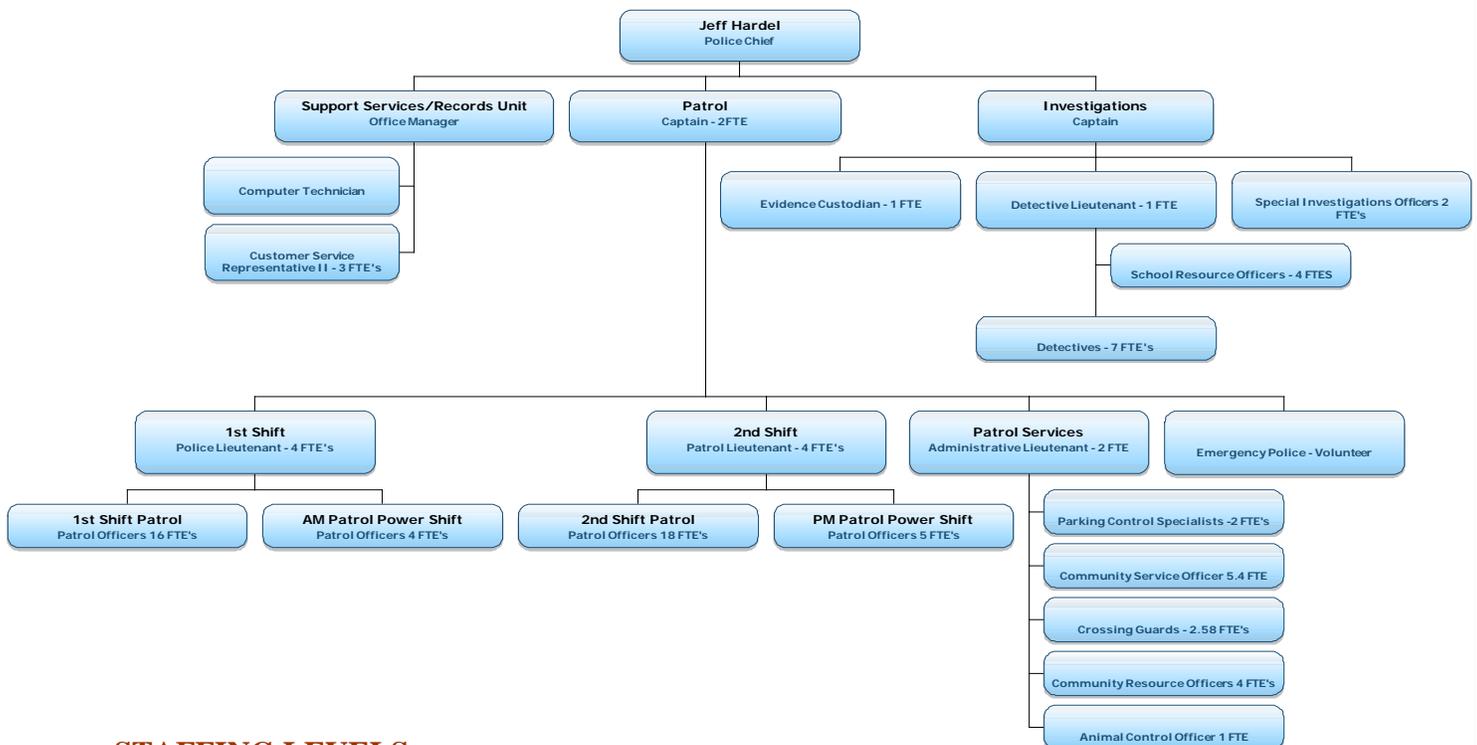
The Wausau Police Department strives for excellence in policing by partnering with the community to enhance the quality of life.

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:

	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
TOTAL	84.00	84.00	81.00	79.00	76.50	80.25	80.25	83.75	83.75	79.75

2015 ACCOMPLISHMENTS: Policy & Procedure

The Wausau Police Department has contracted with Lexipol, a nationally recognized company who is a leader in policy development and liability protection for public safety departments throughout the United States. Lexipol provided us with a State of WI specific Master Policy Manual. From mid-year 2014 and into early 2015, the manual provided by Lexipol was custom tailored to our agency through a multi-faceted team approach. Two of our lieutenants conducted an initial review of the policy manual and ensured that it was tailored to meet the needs of our organization, while still maintaining its integrity and the liability protection that is offered by a current, comprehensive, and legally sound policy manual. A review team was then convened to conduct a more detailed analysis of the new policy manual to ensure the specific details of each organization policy and practice were sound and accurate.

In March of 2015, we completed the redevelopment of our policy manual and the roll-out to the department followed. On June 1, 2015, the Wausau Police Department began operations under the guidelines of our new policy manual, which provides us with the best practices and most current legal information in the law enforcement profession to date.

Simultaneous with the development of our policy manual, the department also worked on developing a procedure manual to provide our staff with a guide on how the department will respond to specific law enforcement situations and handle various elements of day-to-day operations. The policy manual focuses on “what we do” and exhibits the core principals of our profession and department. The procedure manual provides our staff with the “how we do it” information and is a step-by-step guide outlining departmental processes. The procedure manual is in its final stages of review and editing and it is our intention to have this manual issued and available to our officers in the near future.

2015 ACCOMPLISHMENTS: Utilizing Resources to Efficiently Address Community Concerns

The Community Resource Unit continues its efforts to resolve underlying conditions that precipitate crime and quality of life issues. This is accomplished by partnering with other city departments (e.g. Department of Inspections and Zoning) and the community (e.g. Neighborhood Groups, landlords, et cetera) to cooperatively find ways of identifying and dealing with issues in Wausau neighborhoods.

- Abatement of issues
 - In its effort to abate issues, the Community Resource Unit distributes Notice of Police Response Letters and enforces our Chronic Nuisance Premises ordinance. Notice of Police Response Letters are sent to landlords whenever police respond to a property they own for nuisance activity. The intent of these letters is to provide landlords with pertinent information, that when used properly, can aid them in the management of their properties. The vast majority of declared Chronic Nuisance Premises are the result of major drug arrests. Statutorily, the declaration process equips the landlord with the necessary documentation to issue his/her tenant(s) a 5-day no right to cure notice to vacate the premises. Should the landlord fail to take the necessary action to resolve the issue(s), the ordinance also permits the issuance of a \$2,500 citation.
- WPD resource information regarding their issues/problems
 - Citizen complaints are brought to the attention of the Community Resource Unit through a variety of means (e.g. Dispatch, Crime Stoppers, landlords, Neighborhood Groups, et cetera). As complaints are received and their nature evaluated, officers are communicating with the appropriate personnel and departments (e.g. Department of Inspections and Zoning, Engineering Department, Sign Department, Community Service Officers, Humane Officer, et cetera). Proactively, the Community Resource Unit has played an integral part in scheduling guest speakers for Neighborhood Groups in order to educate the public on topics relevant to their lives. Landlords/property owners are made aware of issues/problems through Notice of Police Response Letters and/or through a telephone call from an officer.
- Discussion regarding drug dealing at their properties
 - As drug tips are received by the Community Resource Unit, they are now managed and responded to with a variety of investigative tactics (e.g. interdiction, garbage picks, controlled buy operations, knock and talks, et cetera). Landlords are notified of drug dealing at their properties whenever an arrest for an applicable offense is made. In addition to enforcing the Chronic Nuisance Premises ordinance, an

officer does their best to counsel the landlord in ways that help them in the future to obtain a quality tenant.

- Sharing of the City of Wausau expectation regarding their responsibilities as property owners
 - Information sharing is accomplished through Neighborhood Groups, personal contacts, and through enforcement of city ordinance(s). The quantity and quality of communication between the police and property owners has significantly increased through means mentioned above.
- Information sharing with the Department of Inspections and Zoning
 - Rental information including landlord/registered agent contact information is now available with the click of a mouse. Formerly, this required a call to the Department of Inspections and Zoning. With greater efficiency, the Community Resource Unit is able to notify the appropriate person(s) as issues arise. The Community Resource Unit, Department of Inspections and Zoning, and the City Attorney's Office have met and clarified enforcement practices given the variety of enforcement tools each agency has at its disposal. This has eliminated any crossing of wires and duplication of enforcement practices.

2016 GOALS AND OBJECTIVES:

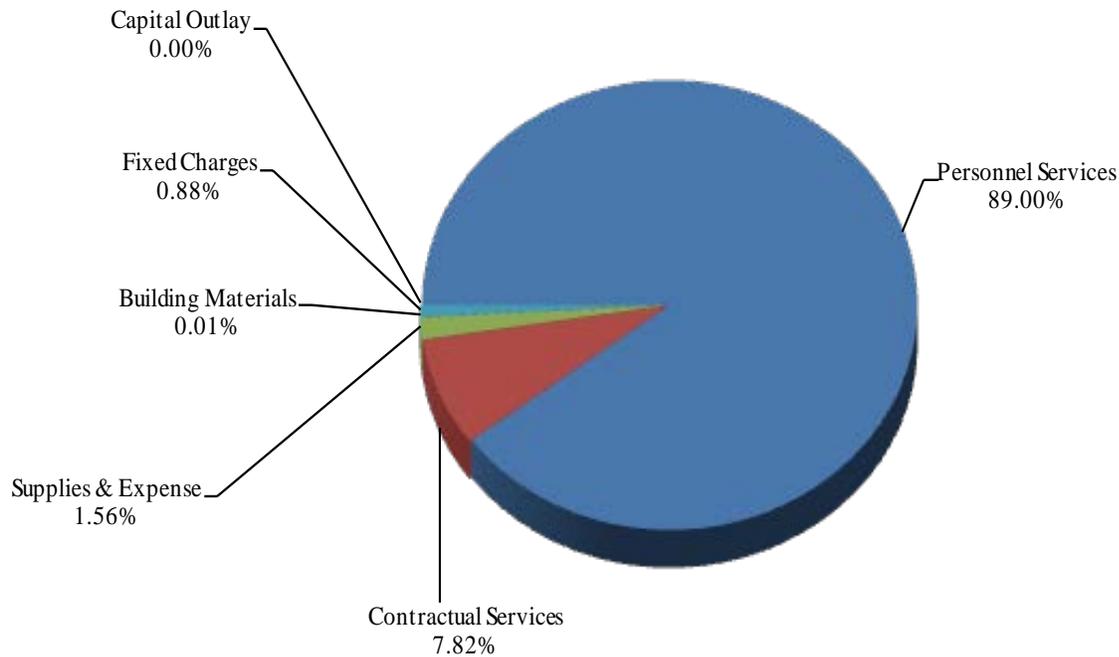
The Wausau Police Department (WPD) is proud to submit our 2016 budget. The investments our community makes in the WPD provide substantial outcomes for our City and community. We remain committed to our core values and dedicated to the community as we work to achieve our department goals while continually evaluating community needs.

The Wausau Police Department has set a goal to be an accredited agency by the end of 2016. Accreditation is a voluntary process whereby an agency is evaluated on the existence of and compliance with prescribed standards set by the Wisconsin Law Enforcement Accreditation Group (WILEAG). The professional standards set by WILEAG cover virtually all key areas of agency operations and administration and are believed to be the highest standards in policing.

Through the accreditation process, the Wausau Police Department will be assured that our policies, procedures, and the way we conduct business has been reviewed and approved by the external accrediting body (WILEAG). The first part of our mission statement states: "The Wausau Police Department strives for excellence in policing", achieving accredited status will be one way in which we can exhibit to our community that we are living up to that mission statement and our community can be assured that the Wausau Police Department is providing law enforcement services to the highest established standards and best practices in the profession today. The findings of the independent review and achievement of accredited status provide:

- A well-deserved sense of professionalism and pride by the agency, the agency's personnel, and the community that the agency serves.
- Communities gain security in the knowledge that their agencies are well managed and utilizing the best police practices in the State of Wisconsin.
- Prosecutors have the assurance that enforcement operations and personnel are consistently well directed.
- Local officials know that there is an independent review and evaluation of agency operations.

BUDGET:



BUDGET SUMMARY								
	2013	2014	2015			2016		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 7,742,998	\$ 7,496,821	\$ 7,986,875	\$ 7,978,625	\$ 7,974,441	\$ 8,398,629	\$ 8,141,469	\$ 8,141,469
Contractual Services	671,182	707,481	730,991	730,991	718,504	727,337	709,491	709,491
Supplies & Expense	102,392	128,078	137,270	137,270	155,510	150,770	141,270	141,270
Building Materials	686	760	800	800	800	800	800	800
Fixed Charges	86,910	75,511	86,900	86,900	80,861	80,900	79,500	79,500
Capital Outlay	83,364	53,589	30,700	33,950	39,050	36,800	-	-
Total Expenses	\$ 8,687,532	\$ 8,462,240	\$ 8,973,536	\$ 8,968,536	\$ 8,969,166	\$ 9,395,236	\$ 9,072,530	\$ 9,072,530
Intergvtl Grants/Aids	\$ 211,547	\$ 186,598	\$ 123,834	\$ 123,834	\$ 121,477	\$ 2,700	\$ 2,700	\$ 2,700
Public Charges	23,383	33,146	31,000	31,000	23,954	24,970	24,970	24,970
Intergvtl Charges	304,619	309,014	413,399	416,649	346,121	333,263	245,918	245,918
Miscellaneous	94,337	128,854	109,712	109,712	109,762	16,100	16,100	16,100
Other Financing Sources	29,290	-	-	-	-	-	-	-
Total Revenues	\$ 663,176	\$ 657,612	\$ 677,945	\$ 681,195	\$ 601,314	\$ 377,033	\$ 289,688	\$ 289,688

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

BEAT Patrol Grant

For the past nine years the City of Wausau Police Department had been awarded the BEAT Patrol Grant from the Department of Justice. Unfortunately, in 2016, we will not be receiving this grant. The loss of this revenue will be approx. \$121,000.

Private Donations

The Alexander Foundation has been funding more than one officer for the past three years. The funding will be coming to an end in 2016. On average we had been receiving approx. \$100,000 each year for the past three years. Loss in revenue is approximately \$100,000.

Staffing

With the assistance of the Alexander Foundation and the collaboration with the Wausau School District, WPD was able to increase staffing levels to address the needs of the community. WPD is proud of the impact we have had in various areas of our community with the additional staff.

WPD has also experienced numerous retirements this past year which mandates the city pay out all accrued banks, including sick banks. The retirements have left our patrol division short staffed along with the new recruits recently hired must be state certified and field trained which encompasses 9 months of training. WPD has experienced significant staffing shortages during 2015, which has impacted our overtime budget.

Approximate increase in personnel costs are \$450,000. This change includes the full year of funding of the new officers added to the authorized positions midyear 2015.

The budget provides for a full year of funding for the two police officer positions added midyear in 2015. It also provides for the cost of living increases contained within the bargaining agreements.

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2016	\$9,072,530	\$98,994	1.10%
2015	\$8,973,536	\$0	0.00%
2014	\$8,973,536	\$550,207	6.53%
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%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2016	\$289,688	(\$388,257)	-57.27%
2015	\$677,945	\$0	0.00%
2014	\$677,945	\$36,797	5.74%
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%

FIRE DEPARTMENT

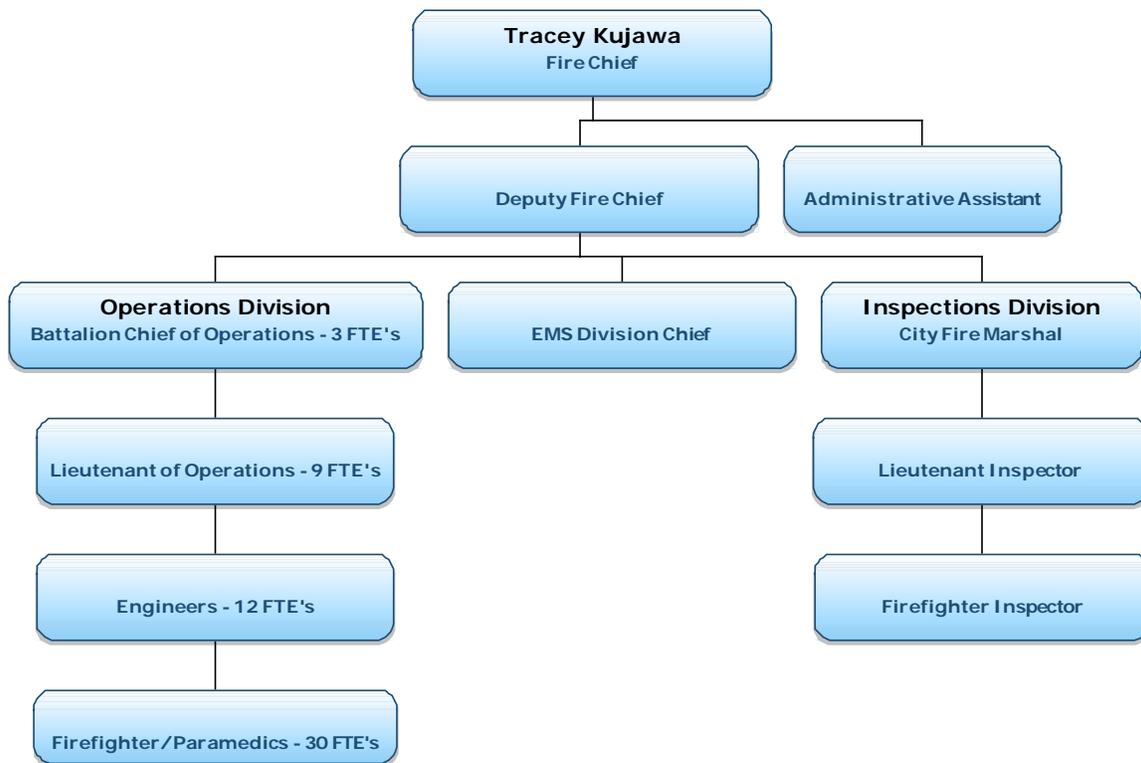
MISSION:

To provide rapid, professional, emergency services to protect and enhance our community.

DEPARTMENTAL RESPONSIBILITIES:

The fire department is responsible for developing, coordinating, planning, implementing and administering all aspects of fire protection and emergency medical services response for the City of Wausau and contracted areas. The operational responsibilities include fire suppression, emergency medical services, fire prevention education, code enforcement, administration, rescue, training, fire/arson investigation, and building/equipment maintenance. The main function of the fire department is to protect and enhance our community by providing emergency response services, public education and code enforcement.

ORGANIZATIONAL STRUCTURE:



STAFFING LEVELS:

	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
TOTAL	60.00	60.00	60.00	60.00	60.00	60.00	60.00	59.00	59.00	59.00

2015 ACCOMPLISHMENTS:

- Provided rapid, effective professional services in all circumstances.
- Maintained an exceptional cardiac arrest survival rate in 2014 of 85.7% in cases where shockable rhythms were present.
- Received the Mission Lifeline Award from the American Heart Association for our pre-hospital care of those suffering from a myocardial infarction.
- Honor Guard presence at several different ceremonial events.
- Received a grant from TransCanada for the purchase of metering equipment in the amount of \$3,000.
- Received the Assistance to Firefighters Grant (AFG) for the installation of direct source capture exhaust systems for all three stations in the amount of \$124,650.
- Received two CVMIC Risk Reduction Grants for the purchase of an oxygen cylinder tank lifter and a fire hose roller in the amount of \$1,754.
- Provided emergency services standby at several City special events.
- Continued in our support of law enforcement's special weapons and tactics (SWAT) team through the provision of a tactical emergency medical services (TEMS) team.
- Hosted HazMat IQ through a \$6,000 grant from Wisconsin Emergency Management which is revolutionary training specific to hazardous materials response which uses an innovative approach based on the predictability of chemistry.
- Conducted ten fire investigations in 2014.
- Through the Department's Fire Prevention and Education programs 12,892 children and 2,543 adults were educated about fire safety.
- Completed 4,193 commercial building inspections. Wausau Fire Department received almost \$104,834 in fire insurance revenues in the form of 2% dues.
- 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.
- Responded to 4,491 EMS requests and 2,117 related to fire response in 2014.
- Wausau Fire Department participated in the "Fill the Boot" campaign and was successful in raising \$3,395 for MDA through donations in 2014.
- Successfully implemented MABAS agreements with surrounding fire departments.
- Implemented a mentorship program for all fire department positions.
- Purchased and implemented equipment to transport bariatric patients in effort to improve the safety of our personnel and our patients.

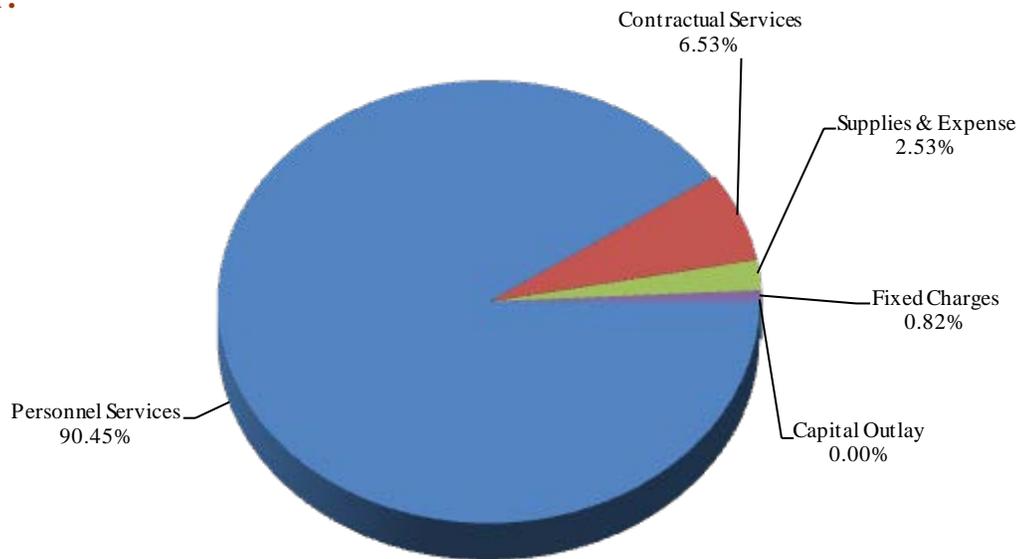
2016 GOALS AND OBJECTIVES:

- Begin the accreditation process for the Wausau Fire Department.
- Continue to review and evaluate how best to report data that is outcome based.
- Implement a community paramedic 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.
- Continue actively training our community members in cardiopulmonary resuscitation (CPR).
- 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.

DEPARTMENT STATISTICS:

	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
Fire Responses	2117	2100	1618	1493	1333	1285	1437	1393	1433	1478	1455	1648
EMS Responses	4491	4436	4311	4224	4161	4074	4617	4185	4003	3734	3565	3350
Inspections	4193	4105	3922	3919	4004	3951	3640	4043	4018	4438	3816	4183

BUDGET:



BUDGET SUMMARY

	2013	2014	2015			2016		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommend	Adopted
Personnel Services	\$ 5,815,749	\$ 5,896,385	\$ 5,859,854	\$ 5,868,104	\$ 5,788,308	\$ 6,063,731	\$ 5,981,469	\$ 5,981,469
Contractual Services	315,752	401,831	328,833	393,237	395,200	411,868	431,868	431,868
Supplies & Expense	158,234	161,488	162,799	116,660	128,170	151,630	145,630	145,630
Fixed Charges	52,982	70,024	49,982	31,717	32,540	61,129	54,129	54,129
Capital Outlay	49,103	20,666	22,000	22,000	22,000	22,000	-	-
Total Expenses	\$ 6,391,820	\$ 6,550,394	\$ 6,423,468	\$ 6,431,718	\$ 6,366,218	\$ 6,710,358	\$ 6,613,096	\$ 6,613,096
Intergvtl Grants/Aid	\$ 93,216	\$ 104,834	\$ 105,000	\$ 105,000	\$ 105,000	\$ 105,000	\$ 102,678	\$ 102,678
Public Charges	1,316,236	1,382,335	1,346,200	1,346,200	1,437,517	1,501,300	1,401,300	1,401,300
Intergvtl Charges	23,371	15,942	15,942	15,942	15,942	16,000	16,000	16,000
Miscellaneous	15,000	5,000						
Other Financing Sources	6,790							
Total Revenue	\$ 1,454,613	\$ 1,508,111	\$ 1,467,142	\$ 1,467,142	\$ 1,558,459	\$ 1,622,300	\$ 1,519,978	\$ 1,519,978

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The budget includes full funding for positions along with the salary and benefits established in the fire union contract. The budget provides for increases in medical supplies and billing fees to reflect increasing run activity. In addition the motor pool budget was increased slightly to bring the budget closer to actual costs.

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2016	\$6,613,096	\$189,628	2.95%
2015	\$6,423,468	\$0	0.00%
2014	\$6,423,468	\$71,726	1.13%
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%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2016	\$1,519,978	\$52,836	3.60%
2015	\$1,467,142	\$0	0.00%
2014	\$1,467,142	(\$36,120)	-2.40%
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%

PUBLIC WORKS DEPARTMENT

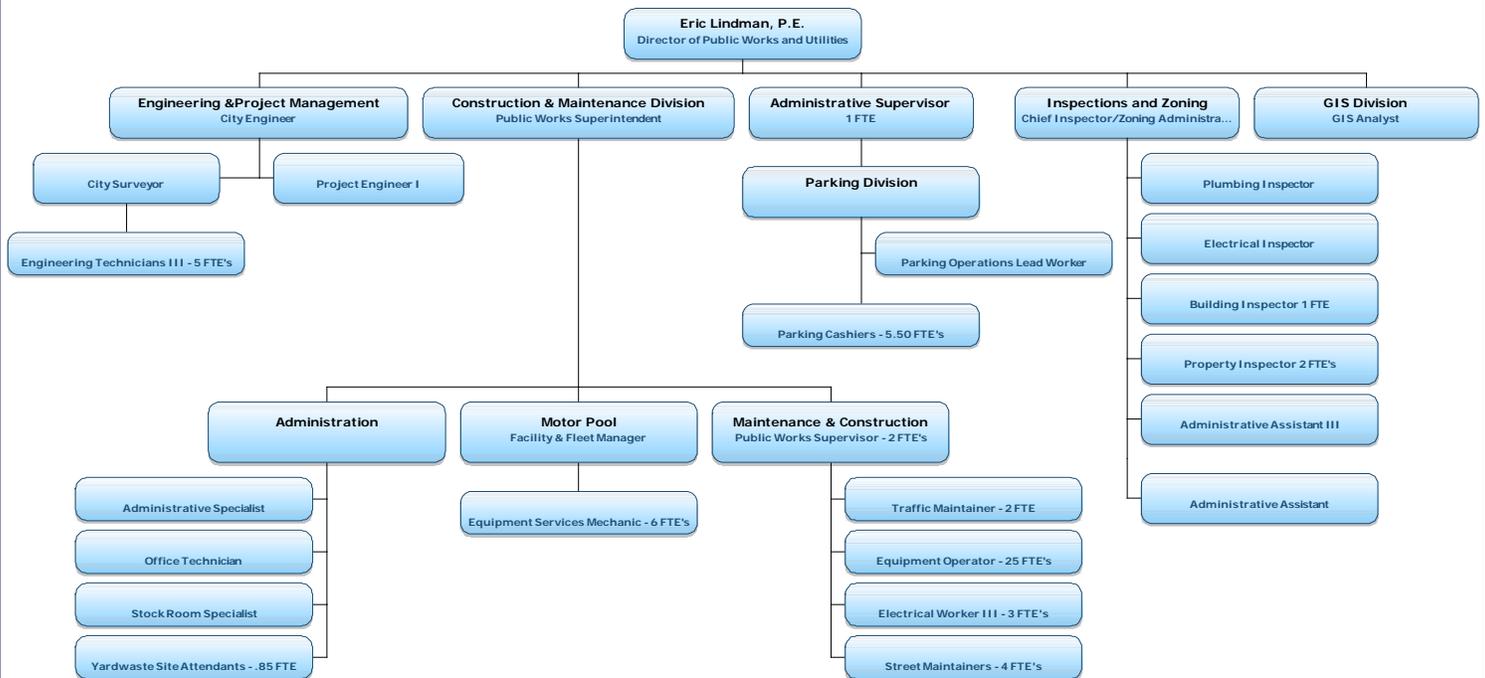
MISSION:

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	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
TOTAL	68.50	69.50	70.00	69.50	69.50	69.35	73.85	74.50	76.85	76.00

2016 staffing reflects the transfer of the City Planner to Community Development
Part time yard waste and parking ramp cashiers are excluded from the FTE counts

2015 ACCOMPLISHMENTS:

ENGINEERING/PROJECT MANAGEMENT

- Designed, constructed and administered approximately \$250,000 in sanitary sewer and watermain installation and emergency repair work.
- Completed design, construction and administration of \$2.0 million in street improvement projects.
- Managed and administered approximately \$215,000 in the 2015 sidewalk rehabilitation project.
- Managed and administered approximately \$500,000 in asphalt overlay projects.
- Managed and administered approximately \$125,000 in concrete rehabilitation project.
- Coordinated with DOT on reconstruction of CTH U/K.
- Coordinated with DOT on design for reconstruction of Stewart Avenue.
- Assisted the Park Department in continued design of the River Edge Trail.
- 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 studies on various streets 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.
- Coordinated design of the Riverfront Redevelopment Project, including the extension of 1st Street and Landscaping Project.
- Continued coordination of the Thomas Street Reconstruction Project.

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.

GIS DIVISION

- Updated Fire Department maps for shared assistance.
- Modified and updated Fire Department pre-plan maps and NIFR code maps.
- Updated official city map books (house number, zoning, etc).
- Manage and assist Sign Shop with Cartograph updates.
- Completed over 200 map requests from the public, City departments and other public agencies.
- Managed and administered the web (ccdpgis01) and data server (ccdpsql02).
- Retire web and data servers (ccdnt161 and ccdnt162).
- Managed and administered a reverse proxy for the web server, ccdpgis01.
- Replaced several web viewers from Silverlight to HTML5.
- Upgraded Pictometry tools for Connect.
- Uploaded and configured GIS data for use in Pictometry Connect
- Implemented online mobile mapping of Toughpads with Pictometry Explorer.
- Assisted with the replacement of ScanDEX with Laserfiche.
- Assisted with the implementation of Vision software for Assessment Department.
- Assisted with the implementation of Infovision software for the Inspection Department.
- Assisted the county with Phase 2 of the GIS upgrade.
- Acquired ortho imagery at 3 inch resolution of the city and surrounding area.
- Procured oblique imagery at 3 inch resolution for the entire city.

CONSTRUCTION & MAINTENANCE DIVISION

- Maintained high level of service, including winter maintenance which had 28 full plow events.
- Swept a total of 5,035 miles of streets capturing 3,398 yards of sand and debris.
- The mowing crews spent 920 hours of full-time labor and 717.5 hours of seasonal help.
- The Sign Department repaired/replaced 467 signs and painted 379,037 feet of traffic lines.
- Disposed of 343 tons of waste from 3,233 households and recycled 2.5 tons of metal.
- Operated the yard waste site serving 34,322 visits by residents and contractors. Recycled 13,311 yards of leaves and chipping into compost.
- During leaf pick-up, the department collected 26,534 cubic yards of leaves and hauled to the compost areas.
- 647 tons of asphaltic cement and 185 tons of cold patch was used to patch City streets and sidewalks.
- The crack-filling crew placed 14,910 pounds of crack-filler material.
- Set up and tear down of 26 special events totaling 1,224 hours of labor.
- Demolished 26 structures to help with blight for future development.

INSPECTIONS

- In late 2014 we saw the retirement of the Electrical Inspector and one Electrical Crew personnel, which led to a promotion from the Electrical Crew to the Electrical Inspector position and two new hires on the crew. The Electrical Crew was also realigned under the Division of Inspection and Zoning.
- An additional Property Inspector was hired in March 2014 with the primary focus on rental licensing inspections.
- In October 2014 we saw the resignation of the Plumbing Inspector, and a new inspector was on-boarded in late April 2015.
- The Electrical and Plumbing Inspectors are working on obtaining additional credentials so they are cross-trained to inspect all building trades.
- Inspections for the rental licensing program started in January, and to-date approximately 434 properties with 817 living units have been inspected.
- Scanning of our commercial building plans was completed in early 2015.
- A request for proposals for permitting and inspection software was successfully completed in May and we anticipate all modules to be live around December. The software will greatly streamline the permitting, inspection, violation, complaint tracking and licensing processes, and provide better work flow among divisions and other City departments.

ELECTRICAL

- Serviced and maintained over 2,000 street lights.
- Serviced and maintained 43 traffic signal intersections.
- Continued converting lighting in the Jefferson Street Parking Ramp and street lighting on 3rd Street to LED.
- Maintained lighting in two City-owned parking lot and four parking ramps.
- Installed and maintained ROAM system throughout the City to control new LED lighting.
- Provided temporary power for special events such as Festival of Arts, Balloon Rally and Blues Fest.
- Maintained electrical and runway lighting at the Wausau Downtown Airport.

2016 GOALS AND OBJECTIVES:

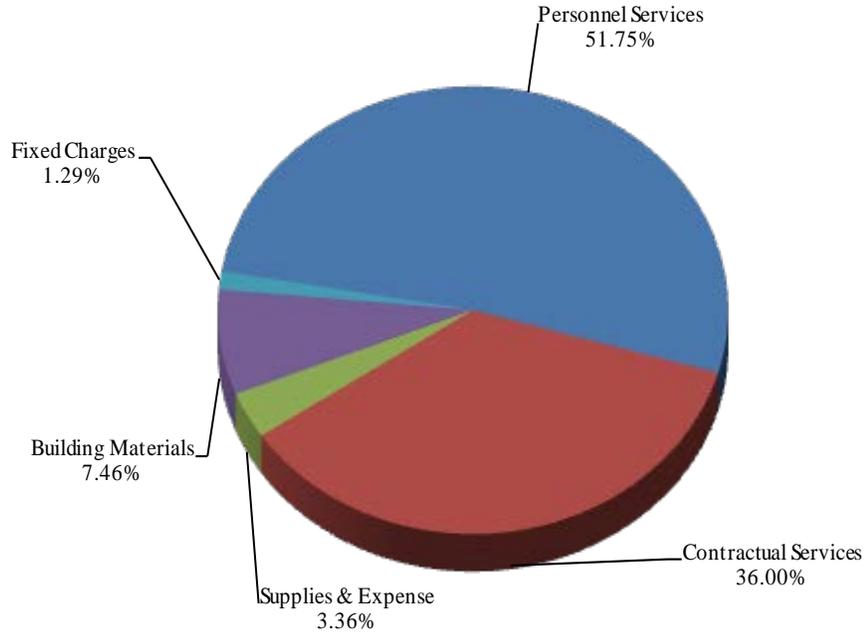
- Continue to improve customer service to city residents and alderpersons in order to provide timely responses and actions to requests and complaints.
- Finalize the reorganization of the department to better utilize staff resources and pursue new methods of completing tasks in a more efficient manner.
- Establish consistent contract, project and budget initiatives across the department to reduce preparation and review time of city staff.
- Acquire new technology and equipment to optimize staff time and resources.
- Enhance employee effectiveness through training and mentoring.

DEPARTMENT STATISTICS:

	2014	2013	2012	2011	2010	2009
Yardwaste Visits	34,322	39,913	34,322	30,038	50,616	49,834
Large Item Clean Up Waste Removal and Recycling	343	512	403	445	423	429
Stormwater Maintenance						
Catch Basins Cleaned	164	362	454	394	455	465
Catch Basins Reconstructed	5	48	31	25	33	71
Miles of Streets Swept	5,035	5,986	5,150	4,614	5,419	6,304
Yards of Sand Recovered during Sweeping	3,398	3,761	4,986	2,935	2,833	3,817
Street Maintenance						
Miles of Streets	211	211	211	211	211	211
Inches of Snowfall	41	83	53	75	42	41
Tons of asphalt applied to potholes	647	590	379	814	1,281	719
Events supported	26	21	26	26	24	25
Property Maintenance						
Number of weed/grass notices	161	123	76	62	72	79
Number of snow removal notices	112	132	45	98	93	53
Code Enforcement (Housing/Property Maintenance)						
Number of Complaints	2,228					
Number of Violations	3,573					

	2014	2013	2012	2011	2010
Building Permits Issued					
Residential	1,161	920	903	827	943
Non-Residential	214	196	178	170	140
Total Construction Value (\$000)					
Residential	12,366	9,812	12,772	15,085	14,848
Non-Residential	44,456	51,571	44,076	18,599	16,506

BUDGET:



BUDGET SUMMARY								
	2013	2014	2015			2016		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 4,394,660	\$ 4,411,943	\$ 4,301,554	\$ 4,293,254	\$ 4,389,763	\$ 4,690,262	\$ 4,353,431	\$ 4,353,431
Contractual Services	2,898,508	3,327,715	2,914,431	3,004,431	2,853,890	3,597,350	3,028,050	3,028,050
Supplies & Expense	270,570	218,178	234,028	234,028	231,955	289,010	282,510	282,510
Building Materials	547,212	609,596	611,040	531,040	494,765	657,500	639,150	639,150
Fixed Charges	102,520	105,835	105,404	105,404	111,595	61,400	108,700	108,700
Capital Outlay	34,258	23,177	22,670	22,670	20,900	27,000	-	-
Total Expenses	\$ 8,247,728	\$ 8,696,444	\$ 8,189,127	\$ 8,190,827	\$ 8,102,868	\$ 9,322,522	\$ 8,411,841	\$ 8,411,841
Intergvtl Grants/Aids	\$ 2,288,737	\$ 2,375,057	\$ 2,541,749	\$ 2,541,749	\$ 2,541,749	\$ 2,806,450	\$ 2,622,000	\$ 2,622,000
Fines & Forfeitures		2,640			3,000	2,000	2,000	2,000
Licenses and Permits	213,161	181,256	227,140	227,140	247,530	237,340	237,430	237,430
Public Charges	147,699	163,354	88,971	88,971	121,910	138,550	138,550	138,550
Intergvtl Charges	45,309	36,440	45,229	45,229	9,800	35,300	35,300	35,300
Miscellaneous	9,353	14,095	4,000	4,000	15,281	5,700	5,700	5,700
Total Revenue	\$ 2,704,259	\$ 2,772,842	\$ 2,907,089	\$ 2,907,089	\$ 2,939,270	\$ 3,225,340	\$ 3,040,980	\$ 3,040,980

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The 2016 budget continues the deferral of important street maintenance efforts including: seal coat and chip seal. The budget also excludes the annual large item pick up which was dropped from the budget in 2015.

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2016	\$8,411,841	\$222,714	2.72%
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%

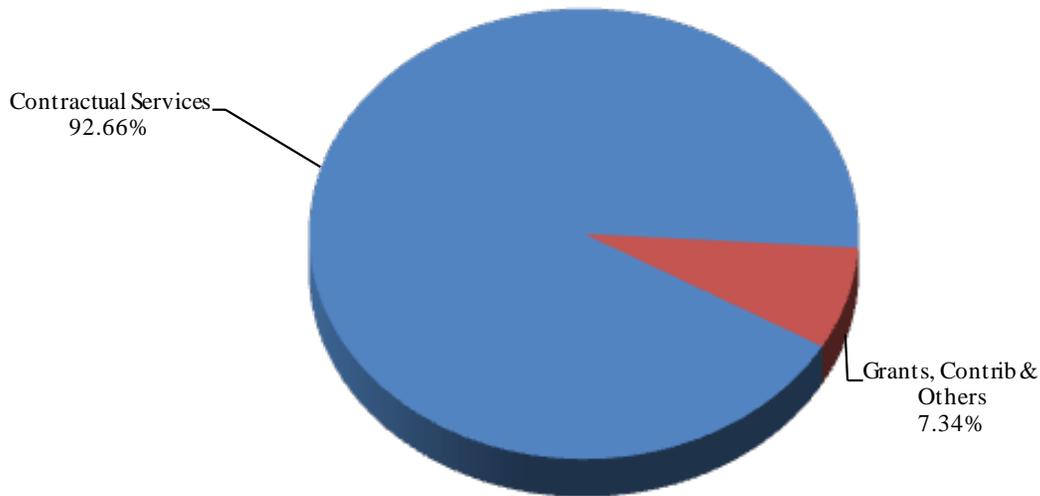
YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2016	\$3,040,980	\$133,891	4.61%
2015	\$2,907,089	\$0	0.00%
2014	\$2,907,089	\$146,239	5.30%
2013	\$2,760,850	\$169,568	6.54%
2012	\$2,591,282	(\$355,556)	-12.07%
2011	\$2,946,838	\$94,446	3.31%
2010	\$2,852,392	\$81,741	2.95%
2009	\$2,770,651	\$44,517	1.63%

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								
	2013	2014	2015			2016		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Contractual Services	\$1,376,417	\$1,401,142	\$1,466,400	\$1,466,400	\$1,466,000	\$896,000	\$896,000	\$896,000
Grants, Contrib & Others	\$71,519	\$89,253	\$71,000	\$71,000	\$91,892	\$71,000	\$71,000	\$71,000
Total Expenses	\$ 1,447,936	\$ 1,490,395	\$ 1,537,400	\$ 1,537,400	\$ 1,557,892	\$ 967,000	\$ 967,000	\$ 967,000
Intergovernmental Charges for Services	\$ 44,191	\$ 62,178	\$ 44,191	\$ 44,191	\$ 64,000	\$ 66,000	\$ 66,000	\$ 66,000
Total Revenues	\$ 44,191	\$ 62,178	\$ 44,191	\$ 44,191	\$ 64,000	\$ 66,000	\$ 66,000	\$ 66,000

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The City entered into a long term agreement with Harter's of the Fox Valley beginning January 1, 2016. The new contract offered the city cost savings along with implementing a fully carted refuse and single stream recycling curbside collection. The 2016 budget provides for \$71,000 in remediation cost obligations that are paid annually.

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2016	\$967,000	(\$570,400)	-37.10%
2015	\$1,537,400	\$0	0.00%
2014	\$1,537,400	\$140,731	10.08%
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%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2016	\$66,000	\$21,809	49.35%
2015	\$44,191	\$0	0.00%
2014	\$44,191	\$10,407	

PARK, RECREATION AND FORESTRY DEPARTMENT

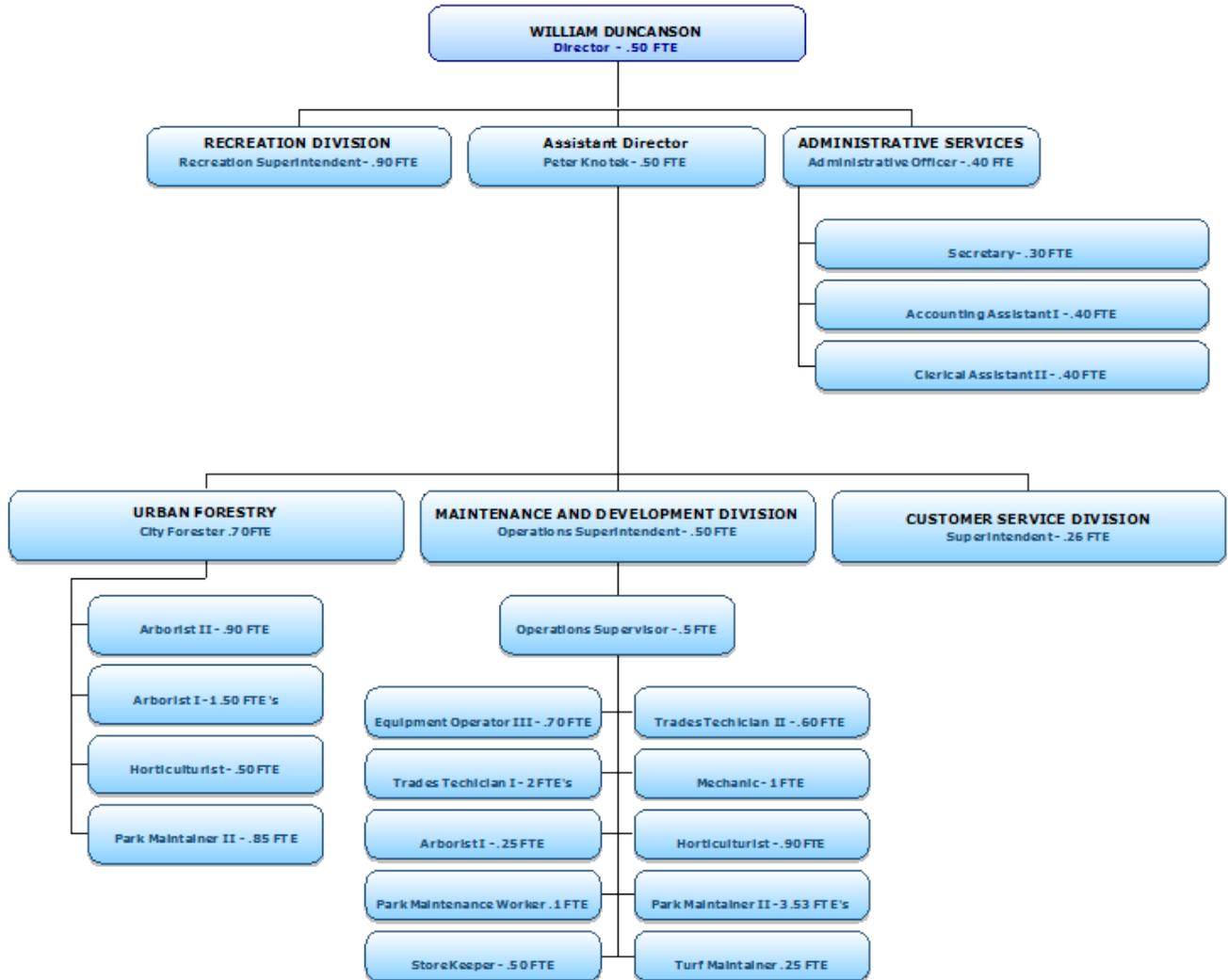
MISSION:

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	2016	2015	2014	2013	2012	2011	2010	2009	2008
TOTAL	18.94	37.00	37.00	37.00	36.00	36.00	37.00	37.00	38.00	38.50

2015 ACCOMPLISHMENTS:

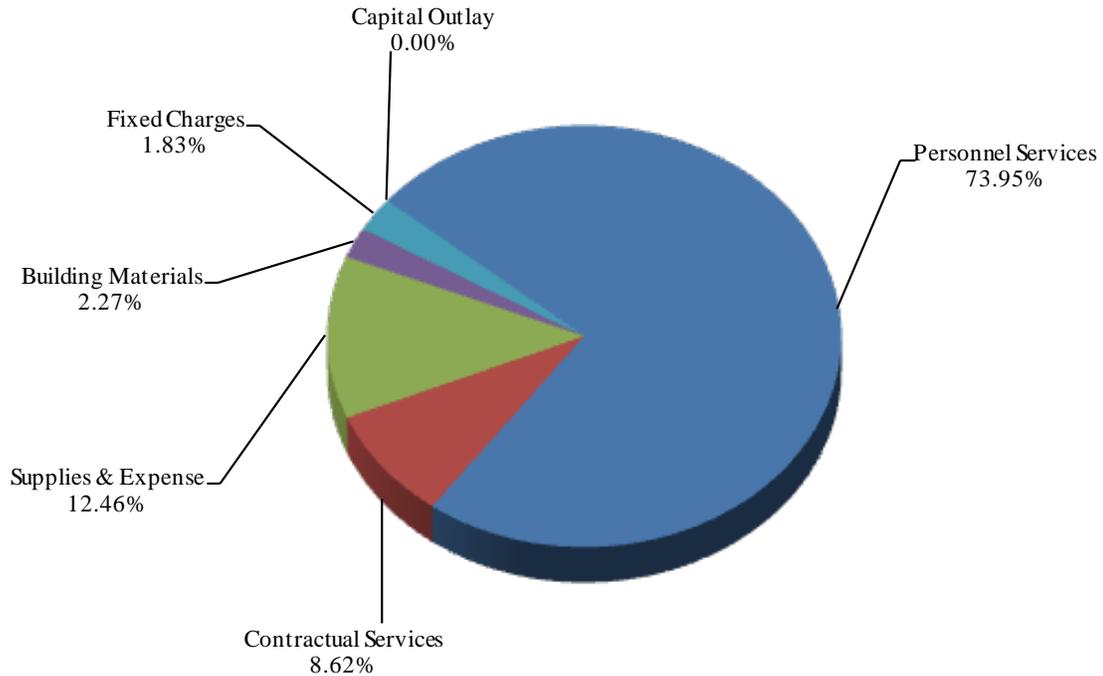
- Provided 345 acres of park lands and facilities in 36 locations to the public in a safe, well maintained and attractive condition.
- Served 33,398 patrons at two outdoor swimming pools.
- Provided swim lessons to 290 individuals and tennis lessons to 202 individuals.
- Served 62 youth in the Summer Playground Program.
- Hosted one youth soccer camp for 25 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 100 Ash trees as part of Emerald Ash Borer Management Plan
- Planted 611 trees, removed 4500 non-ash trees, trimmed 4,500 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 42nd Annual Children's Festival with 21 cooperating agencies and approximately 2,500 children and adults in attendance.
- Sylvan Hill Park- Served 10,005 users during public tubing and 3,778 users during private rentals.
- Obtained a County matching grant for erosion control plan for Radtke Point Park with Schofield totaling \$93,867.
- Continued invasive species control program on Glossy Buckthorn and Garlic Mustard at Oak and Fern Island and Riverside Parks.
- Athletic Park – Began construction of Phase II of seating, restroom, concession, event area and field lighting improvements.
- Continued cooperative provision of City services with Public Works including boulevard mowing and event support.
- Continued 3rd Street Planter adoption program. Provided and maintained flowers at 115 locations.
- Opened newly reconstructed Kaiser Pool.
- Completed design and began reconstruction of Memorial Pool and the design for Schulenburg Pool reconstruction.
- Implemented mobile credit card payment capabilities at Kaiser Pool and Sylvan Tubing Hill.
- Completed design for the River Edge Trail from the eye clinic to Bridge Street.
- Completed construction of boardwalk and bridge over Stinchfield Creek at East Bridge Street.
- 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, American Red Cross, and Partnership for Youth.

2016 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 Donations Module.
- River Edge Trail – Construct the eye clinic – Bridge Street segment and river edge features.
- Complete construction of the Athletic Park Phase II improvements, renovate the outfield, construct 5th Street walkway.
- Open newly reconstructed Memorial Pool and begin reconstruction of Schulenburg Pool.
- Continue a pre-emptive tree removal program as part of the Emerald Ash Borer Management Plan.
- Complete the design and development agreement for JoJo's Jungle inclusive playground at Brockmeyer Park.
- Begin playground replacement program.
- Update 5 year Comprehensive Outdoor Recreation Plan.
- Complete final design of a Mountain Bike Park at Sylvan Hill.
- 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.
- Complete lakeshore erosion control project at Radtke Point Park.

DEPARTMENT RESULTS AND STATISTICS: 350 Acres, 24,000 Street Trees, 18 Tennis Courts, 15 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, 1 Handicapped Accessible Kayak and Canoe Launch, 6.5 Miles of River Edge Trail

BUDGET:



BUDGET SUMMARY								
	2013	2014	2015			2016		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 1,637,649	\$ 1,668,455	\$ 1,826,153	\$ 1,834,453	\$ 1,826,153	\$ 1,943,083	\$ 1,863,393	\$ 1,863,393
Contractual Services	213,587	230,777	213,566	213,566	198,898	245,231	217,111	217,111
Supplies & Expense	304,698	275,263	315,779	315,779	277,938	316,544	313,909	313,909
Building Materials	33,440	66,632	43,072	43,072	50,472	146,800	58,800	58,800
Fixed Charges	44,579	55,041	40,526	40,526	56,052	66,486	66,486	66,486
Capital Outlay	15,700	35,445	13,000	13,000	13,000	15,000	-	-
Total Expenses	\$ 2,249,653	\$ 2,331,613	\$ 2,452,096	\$ 2,460,396	\$ 2,422,513	\$ 2,733,144	\$ 2,519,699	\$ 2,519,699
Intergovernmental Grants & Aids		\$ 10,115						
License & Permits	2,279	2,348	2,419	2,419	2,419	2,492	2,492	2,492
Public Charges	256,295	229,322	304,179	304,179	233,164	320,874	256,874	256,874
Miscellaneous	5,132	4,046	4,100	4,100	5,040	3,700	3,700	3,700
Total Revenue	\$ 263,706	\$ 245,831	\$ 310,698	\$ 310,698	\$ 240,623	\$ 327,066	\$ 263,066	\$ 263,066

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The budget represents a status quo cost to continue budget. The department submitted \$205,784 of additional requests which were moved to the supplemental budget request for further consideration. In addition, Capital Outlay of \$15,000 has been moved to the Capital Projects Fund.

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2016	\$2,519,699	\$67,603	2.76%
2015	\$2,452,096	\$0	0.00%
2014	\$2,452,096	\$159,692	6.97%
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%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2016	\$263,066	(\$47,632)	-15.33%
2015	\$310,698	\$0	0.00%
2014	\$310,698	\$62,969	25.42%
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%

**CITY OF WAUSAU
CONSOLIDATED EXPENDITURES AND REVENUES - SPECIAL REVENUE FUNDS
2016 BUDGET**

	Community Development Funds	Economic Development Fund	Holtz Krause Clean Up Fund	Hazardous Materials Contract Fund
910 - PERSONAL SERVICE	1,099,448	-	15,081	56,517
920 - CONTRACTUAL SERVICES	276,006	5,000	22,900	4,000
930 - SUPPLIES & EXPENSE	29,700	-	1,000	17,750
950 - FIXED CHARGES		-	-	-
970 - GRANTS, CONTRIBUTIONS & OTHER		-	-	-
980 - CAPITAL OUTLAY		1,000	30,000	8,000
990 - OTHER FINANCING USES	8,500	-	-	-
	<u>1,413,654</u>	<u>6,000</u>	<u>68,981</u>	<u>86,267</u>
840 - GENERAL PROPERTY TAXES	156,375	-	-	-
841 - OTHER TAXES		-	-	-
842 - INTERGOVERNMENTAL GRANTS & AID	448,000	-	-	81,000
843 - LICENSES & PERMITS		-	-	-
845 - PUBLIC CHARGES FOR SERVICES		-	-	-
847 - INTERGOVT CHARGES FOR SERVICES	686,013	-	-	-
848 - MISCELLANEOUS REVENUE	238,778	-	62,410	-
849 - OTHER FINANCING SOURCES	73,000	-	-	-
	<u>1,602,166</u>	<u>-</u>	<u>62,410</u>	<u>81,000</u>

Room Tax Fund	Public Access Fund	Recycling Fund	EMS Grant Fund	Rental Licensing Fund	400 Block Fund	Total
-	27,789	93,975	-	117,818	15,000	1,425,628
281,250	8,696	501,740	-	33,020	17,000	1,149,612
-	3,225	13,450	9,000	1,000	3,000	78,125
-	-	9,500	-	-	-	10,000
263,140	-	-	-	-	-	263,140
-	11,790	-	-	-	-	50,790
218,700	-	-	-	-	-	226,700
763,090	51,500	618,665	9,000	151,838	35,000	3,203,995
-	-	470,665	-	15,838	-	642,878
750,000	-	-	-	-	-	750,000
-	-	147,500	9,000	-	-	685,500
-	40,000	-	-	136,000	-	176,000
-	-	-	-	-	3,800	3,800
-	6,000	-	-	-	-	692,013
-	14,300	500	-	-	-	315,988
-	-	-	-	-	31,200	104,200
750,000	60,300	618,665	9,000	151,838	35,000	3,370,379

COMMUNITY DEVELOPMENT FUND

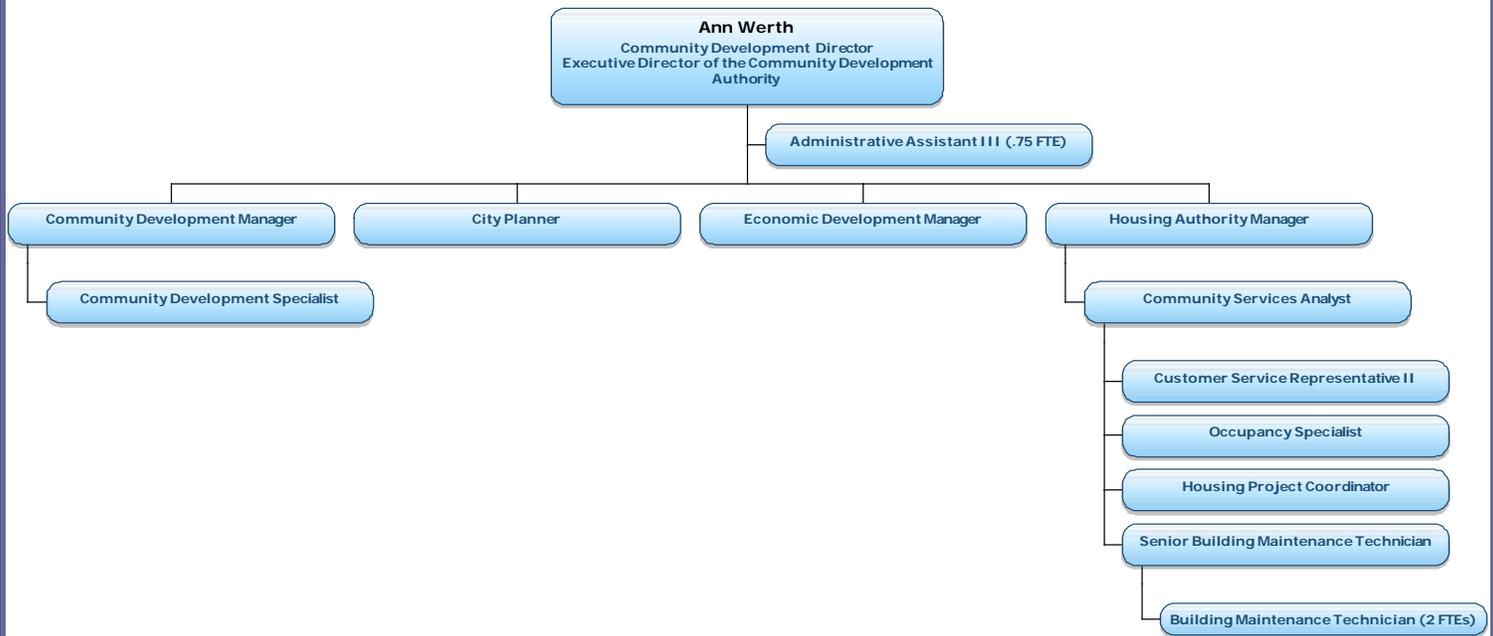
MISSION:

On behalf of residents and businesses, the Community, Planning and Economic 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, providing housing and suitable living environments.

DEPARTMENTAL RESPONSIBILITIES:

Preservation of 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 Business Campus, expanding new markets to create tax base and employment, providing decent and safe housing for elderly residents and a variety of other initiatives are all activities undertaken by the Community, Planning and Economic Development Department.

ORGANIZATIONAL STRUCTURE:



STAFFING LEVELS:

	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
TOTAL	13.75	12.75	12.00	12.00	12.00	11.75	11.75	11.75	11.75	12.75

2016 reflects the transfer of the City Planner from Public Works to the Community Development Department.

2015 ACCOMPLISHMENTS:

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

- **Economic Development**

- Adopted guidelines document and process outline for the use of Tax Increment Financing (TIF) funds.
- Began update of the Economic Development strategy section of the City of Wausau Comprehensive Plan.
- Developed new Cooperative RFP process program for stale commercial listings
- Led a consensus statement process for the reinvigoration of the Wausau Center Mall involving the City, County, Chamber, Wausau River District and Central Wausau Progress and continued ongoing negotiations for the ‘reinvigoration’ of the Wausau Center Mall.
- Assisted in a structured review of Wausau Chemical Relocation
- Selected MetroPlains as the developer of the Sav-O Supply building; development is currently in planning stage.
- Continued East Riverfront Redevelopment Area Planning, final plan adopted and RFP issued.
- Continued efforts towards a completed agreement of the first East Riverfront development- Wausau On The Water (WOW).
- Issued RFP, chose a developer and in the process of the redevelopment of 1500 Grand Ave, former Kwik Trip, into a pharmacy and minute clinic
- Obtained grant funding for formal design of the proposed River East Brownstones development
- Developed Planning Option Agreement framework, signed for the redevelopment of the Wausau Club property.
- Assisted in projects for the following businesses: Composite Envisions, O-Motion, Southern Stretch, Linetec and the former Murray Machine/Badger Manufacturing building
- Assisted in the relocation and expansion of Wausome Wafers and Wausau Window and Wall Custom Window acquisition
- Assisted in the development of the existing The Store and Stahmer Clinic buildings
- Continued small business counseling
- 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.

- **Planning**

- Processed numerous rezoning and conditional use petitions through the City Plan Commission and Common Council.
- Initiated update to the City of Wausau Comprehensive Plan.
- Completed citywide Urban Design Standards plan.
- Coordinated a landscape/streetscape plan for the Near West Side, including 2nd Avenue and Clark Street.
- Completed the East Riverfront Brownfields Area-Wide Plan.
- Continued to lead East Riverfront redevelopment planning and implementation.
- Staff represented the City of Wausau on the Chamber of Commerce’s team that is vying for the grand prize of the America’s Best Communities (ABC) competition.
- Launched the City’s Wayfinding project with Corbin Design, following the guidelines of the ABC competition.
- Worked with the Wausau Historic Preservation Commission to explore additional local landmarks and improve the existing historic districts.
- Staffed a monthly citizen’s advisory committee focused on improving bicycle and pedestrian accommodations; coordinated proposed improvements with City staff.
- Provided planning input into transportation projects within the city, including those administered by the Wisconsin Department of Transportation.
- Staff represented the City of Wausau on the Metropolitan Planning Organization’s (MPO) Technical Advisory Committee (TAC) and Water Quality Management TAC.
- Presented updates of City initiatives and projects to various community groups, including business organizations and neighborhood groups.

- **2015 ACCOMPLISHMENTS continued**

- Staff met with various developers and business owners to plan for development projects within the City.
- Assisted in annexation, subdivision, and redevelopment reviews.
- Provided professional city planning input into a variety of City initiatives, including the parking study, Wausau Center rehabilitation, and redevelopment of the Wausau Club and Sav-O Supply buildings.
- Responded to scores of inquiries from citizens, city officials, developers, city staff, and others on a variety of topics, relating to planning, zoning, development, historic preservation, transportation, and other topics.
- Provided lead staff support for Plan Commission, Historic Preservation Commission, and the Bicycle and Pedestrian Advisory Committee.
- Provided regular staff support for the Common Council, in addition to the Capital Improvements and Street Maintenance (CISM) and Economic Development committees. Provided staff support for other committees as needed.

- **Block Grant**

- Downpayment assistance was provided to 12 new homeowners within the City of Wausau
- Assisted in the rehabilitation of homeowner properties throughout the City.
- Assisted Wausau Police 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 has been completely renovated and is currently pending sale
- Continued partnership with the Wausau Area Hmong Association, through the Wausau Fresh Start Program to renovate residential housing
- Continued participation in the pro-active Lead Reduction Program, a partnership with Marathon County Health Department, to eliminate lead hazards and childhood poisoning
- Partnered with Get Smart Wausau, a local financial education program which provides financial counseling and seminars
- Staff provided homeowner counseling to new and existing clientele
- Continued City efforts to support Wausau's Rental Licensing Program
- Funded street reconstruction with 2015 Block Grant funds
- Rehabilitation of rental units providing affordable housing for tenants
- Partnered with the Marathon County Health Department to complete rehabilitation through the Lead Reduction Program
- Commercial Rehabilitation loans provided to: Fast Fuel Mart, Zillman's, Compass Counseling and First American Center
- Assistance to non-profits including Big Brothers and Big Sisters, Children's' Services Society and Catholic Charities
- Acquired properties and scheduled demolitions of blighted properties
- Integrated the Rapid Housing Program in conjunction with other local agencies to prevent homelessness

- **Community Development Authority**

- Continued management operation of Riverview Towers, LLC.
- Received high REACT scores on both Towers and scattered sites
- The Housing Choice Voucher Program contributed roughly \$1.2 million in rental assistance
- Continued marketing efforts for Terrace Assisted Living and Riverview Towers, LLC
- Completed interior and exterior signage for Riverview Terrace
- Completed garage improvements for 46 scattered sites family housing
- Offered Riverview Tower tenants educational offerings including computer classes and health and wellness initiatives
- Re-opened up the Housing Choice Voucher waiting list to provide additional rental assistance to low-income families
- Continued environmental clean-up efforts at 2102 North Second Street

- A proposal to conduct an excavation to remove PECFA eligible contamination to WDNR was submitted
- WDNR asked for additional groundwater and soil sampling in the area before approving the excavation
- Groundwater and soil sampling was conducted on the site with results submitted to WDNR
- Staff met with WDNR and REI to discuss the status of the site, and set forth goals to move the project forward
- WDNR requested soil sampling on the north side of the property to identify possible PCE contamination. Soil sampling for PCE was conducted with the results submitted to WDNR
- Currently a request is in to WDNR for approval to conduct the PECFA excavation work along with additional excavation work on the north side of the building
- Two PECFA reimbursement claims were submitted by REI during that period
- Continued environmental clean-up efforts at 303-305 South Second Avenue
 - Letters were sent to surrounding property owners and residents summarizing clean-up activities and project status
 - Start-Up of the vapor mitigation system at 113 Callon Street
 - The smaller SVE System was installed and put on-line
 - Indoor vapor intrusion and sub-slab air sampling was conducted at the surrounding properties
 - Required O&M Plans were put together and submitted to WDNR
 - Meetings with WDNR, AECOM and City Staff were held regarding the Second Avenue Road construction Project
 - Two DERF reimbursement Claims were completed and submitted to WDNR
 - Vapor Intrusion Results letters were completed and mailed to surrounding property owners
 - Meeting with WDNR and AECOM regarding DERF Reimbursement Procedures
 - Installation and Start-Up of the second larger SVE System
 - Additional soil and groundwater samples to identify the extent of the plume in the Second Street Right of Way
 - Additional indoor air sampling at surrounding properties
 - Routine quarterly groundwater sampling conducted
 - A meeting with AECOM to identify and discuss long range paths and potential outcomes of the site clean-up

2016 GOALS AND OBJECTIVES:

The Department's focus over the next year will be in a number of key areas.

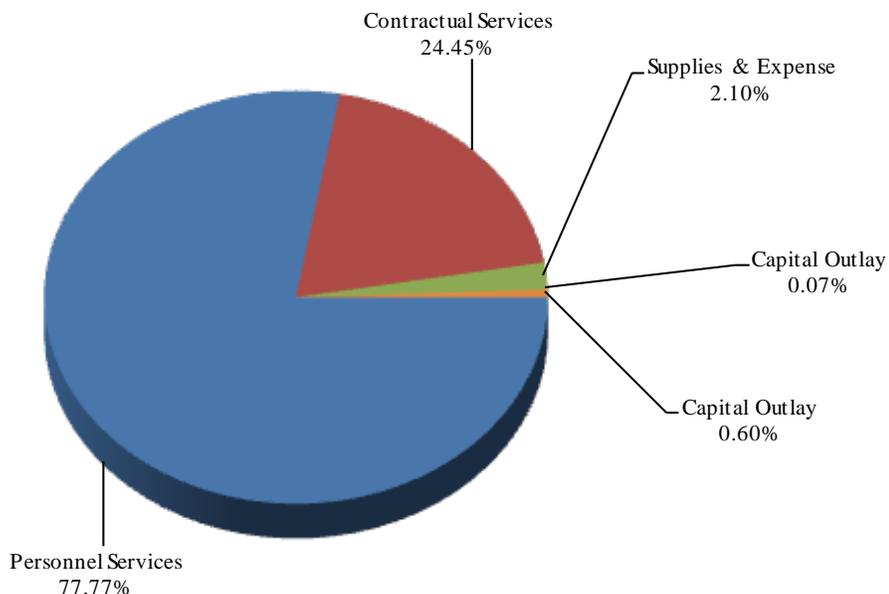
- **Marketing** – improve marketing efforts of the City in collaboration with the Chamber and regional partners, enhance the Wausau Development Website, provide better property listing platform, start a social media strategy to complement traditional marketing.
- **Employment** – gain more living wage jobs in the manufacturing, technology, and healthcare areas.
- **Riverfront Development** – complete the RFP process and proceed with new development along the East Riverfront Redevelopment Area.
- **Workforce Housing** – complete the River East Brownstones design and RFP for the redevelopment of Short St. lots with new infill housing. Implement the Live It Up Wausau Employee Homeownership Program
- **Strategy** – incorporate a new economic development strategy into the City Comprehensive Plan update which links economic development programs and incentives as part of a multifaceted approach.
- **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 high-quality affordable housing assistance to elderly, families and the disabled.
 - Provide useful resources to tenants on job training, computer skills, wellness and safety.
 - Continue to assist in redevelopment projects and clean-up of contaminated sites to market to the private sector.
 - Strive to regain “High Performance” rating
 - Move Second Street Brownfield site to closure and back on the market for private ownership
- **Way Finding** – continue working with Chamber, Main Street and other municipalities to promote way finding objectives and move forward with the America’s Best Community Grant process
- Incorporate established **Design Standards** into all new projects coming forward.
- **Environmental** – perform a building assessment of Riverview Terrace

FUNDING:

Department is funded through a variety of sources including federal grants, program income, loan repayments, City assistance through Tax Incremental Finance District funding, local foundations and investment income. HUD Community Development Block Grant and Public Housing Funds continue to be the corner stone of the department’s funding. The CDBG and public housing both provide the majority of the department funding to help meet the needs of low/moderate income individuals and to eliminate slum and blight conditions. The department continues to seek out other funding sources. Property Tax Revenues fund 100% of the City Planner activities and \$48,500 is allocated annually to fund the Economic Development Manager activities.

COMBINED DEPARTMENT BUDGET:



BUDGET SUMMARY								
	2013	2014	2015			2016		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 888,850	\$ 940,970	\$ 1,018,388	\$ 1,283,991	\$ 976,521	\$ 1,117,424	\$ 1,099,448	\$ 1,099,448
Contractual Services	681,972	857,988	353,682	353,682	295,500	276,006	276,006	276,006
Supplies & Expense	20,160	26,442	26,450	26,450	24,240	29,700	29,700	29,700
Fixed Charges	828	991						
Grants & Contributions	130,805	179,985		171,000	171,000	-	-	-
Capital Outlay	905		1,000	1,000		8,500	8,500	8,500
Transfers to Others	194,207	226,481	22,645	164,200	14,500	-	-	-
Total Expenses	\$ 1,917,727	\$ 2,232,857	\$ 1,422,165	\$ 2,000,323	\$ 1,481,761	\$ 1,431,630	\$ 1,413,654	\$ 1,413,654
Taxes						\$ 157,995	\$ 156,375	\$ 156,375
Intergvtl Grants & Aids	\$ 583,290	\$ 741,057	\$ 517,000	\$ 576,000	\$ 477,400	448,000	448,000	448,000
Intergvtl Charges for Services	627,028	732,332	644,319	627,136	668,401	686,013	686,013	686,013
Miscellaneous	708,217	923,957	494,326	60,000	380,158	238,778	238,778	238,778
Transfers From Other Funds	79,207	63,086	191,659	100,000	64,500	73,000	73,000	73,000
Total Revenues	\$ 1,997,742	\$ 2,460,432	\$ 1,847,304	\$ 1,363,136	\$ 1,590,459	\$ 1,603,786	\$ 1,602,166	\$ 1,602,166

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.

CDBG Entitlements are recommended annually by the Block Grant Advisory Board. The advisory board has not yet made recommendations for 2016.

CDBG Entitlements	2010	2011	2012	2013	2014	2015	2016
HOUSING - Housing Rehabilitation Program	\$ 185,603	\$ 150,000	\$ 180,000	\$ 115,000	\$ 150,000	\$ 150,000	
HOUSING - City			10,000				
HOUSING - Faith in Action							
HOUSING - Wausau Elk's Lodge	5,000	5,000					
PUBLIC FACILITIES & IMPROVEMENTS - Streets	115,500	134,500	100,000	115,000	100,000	100,000	
PUBLIC FACILITIES & IMPROVEMENTS - Lighting						41,555	
PUBLIC FACILITIES & IMPROVEMENTS - Elevator							
PUBLIC FACILITIES & IMPROVEMENTS - YWCA							
PUBLIC FACILITIES & IMPROVEMENTS - Neighborhood	5,000	15,000		47,000	50,000	25,000	
PUBLIC FACILITIES & IMPROVEMENTS - Women's Con	93,000	100,000					
SLUM AND BLIGHT - Blight Elimination	30,000	30,000	25,000	25,000	30,000		
ECONOMIC DEVELOPMENT - Economic Development	70,000	50,000	75,000	80,000	50,000	35,000	
ECONOMIC DEVELOPMENT - Micor Loan Fund							
ECONOMIC DEVELOPMENT - Commerical Rehabilitation Program			20,000				
ECONOMIC DEVELOPMENT - Brownfield Revolving Loar	15,000	20,000	20,000	20,000	25,000	50,000	
PUBLIC SERVICE - Catholic Charities - Warming Center					8,000	5,000	
PUBLIC SERVICE - Womens Community	25,000	10,500					
PUBLIC SERVICE - Fair Housing (CDD)				2,000			
PUBLIC SERVICE - Neighbors Place	10,000	10,000					
PUBLIC SERVICE - Law Enforcement	35,000	35,000					
PUBLIC SERVICE - Faith In Action							
PUBLIC SERVICE - Salvation Army	5,000	5,000	5,000			15,000	
PUBLIC SERVICE - Randlin							
PUBLIC SERVICE - Childrens Society - Family Resource	10,000				8,000	15,000	
PUBLIC SERVICE - Project Step Up Catholic Charities						5,000	
PUBLIC SERVICE - YWCA	10,000	20,000	6,000	10,000	9,000	16,000	
PUBLIC SERVICE - Big Brothers Big Sisters of NC Wisconsin		5,000				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	12,500	10,000					
ADMINISTRATION	148,000	150,000	115,000	103,000	112,000	115,600	
TOTAL	\$ 774,603	\$ 770,000	\$ 576,000	\$ 517,000	\$ 560,000	\$ 578,155	\$ -

2016 Entitlement Allocations have not been determined at budget time.

FUND BALANCE HISTORY AND PROJECTIONS:

Projected 2016:	\$3,715,823
Projected 2015:	\$3,543,667
2014:	\$3,434,969
2013:	\$3,207,394
2012:	\$3,127,379

COMBINING BUDGET - COMMUNITY DEVELOPMENT FUNDS:

	GRANTS FUND	MORTGAGE PROGRAM FUND	HCRI PROGRAM FUND	WRRP REHAB FUND	HOME FUND	HOME RENTAL REHAB FUND	NEIGHBORHOOD STABILIZATION
910 - PERSONAL SERVICE	\$ 1,099,448	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
920 - CONTRACTUAL SERVICES	56,000	47,250	9,000	11,500	48,000	102,000	2,256
930 - SUPPLIES & EXPENSE	29,700	-	-	-	-	-	-
980 - CAPITAL OUTLAY	-	-	-	-	-	-	-
990 - OTHER FINANCING USES	500	8,000	-	-	-	-	-
TOTAL EXPENSES	\$ 1,185,648	\$ 55,250	\$ 9,000	\$ 11,500	\$ 48,000	\$ 102,000	\$ 2,256
810 - TAXES	\$ 157,995						
842 - INTERGOVERNMENTAL GRANTS & AID	400,000	-	-	-	48,000	-	-
847 - INTERGOVT CHARGES FOR SERVICES	686,013	-	-	-	-	-	-
848 - MISCELLANEOUS REVENUE	58,772	55,250	9,000	11,500	-	102,000	2,256
849 - OTHER FINANCING SOURCES	73,000	-	-	-	-	-	-
TOTAL	\$ 1,375,780	\$ 55,250	\$ 9,000	\$ 11,500	\$ 48,000	\$ 102,000	\$ 2,256

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2016	\$1,413,654	(\$539,048)	-27.61%
2015	\$1,952,702	\$517,015	36.01%
2014	\$1,435,687	\$13,522	0.95%
2013	\$1,422,165	(\$163,721)	-10.32%
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%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2016	\$1,445,791	(\$561,433)	-27.97%
2015	\$2,007,224	\$405,058	25.28%
2014	\$1,602,166	(\$245,138)	-13.27%
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

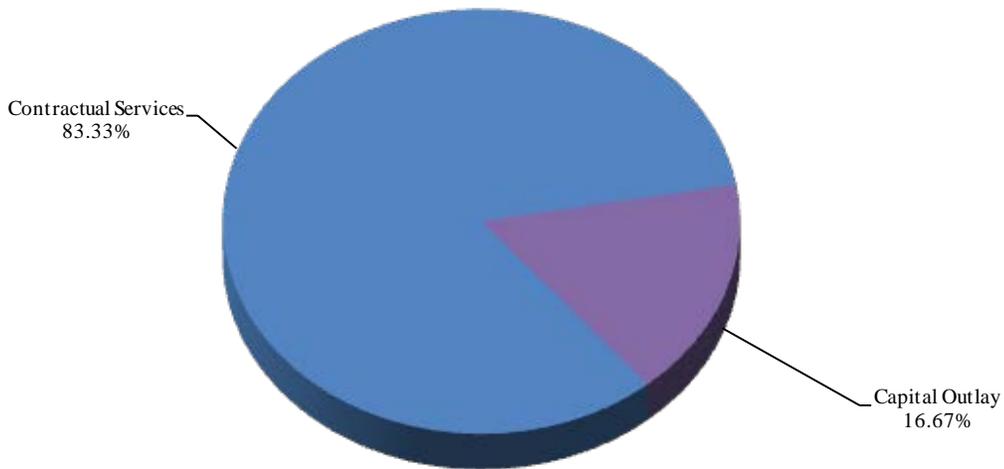
MISSION:

To provide financial resources to promote economic development including but not limited to the expansion of the City's Business Campus and other economic development activities.

RESPONSIBILITIES:

This cost center provides financial resources for the operation and maintenance of the business campus and the revolving land account along with other economic development activities. 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									
	2013		2014		2015			2016	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted	
Contractual Services	\$ 46,734	\$ 14,506	\$ 9,500	\$ 33,500	\$ 101,000	\$ 5,000	\$ 5,000	\$ 5,000	
Supplies and Expense		\$ 29,931							
Grants & Contributions	80,000	-							
Capital Outlay	72,453	21,144		35,000	1,200	1,000	1,000	1,000	
Transfers to Other Funds		21,605	48,500	83,500	48,500				
Total Expenses	\$ 199,187	\$ 87,186	\$ 58,000	\$ 152,000	\$ 150,700	\$ 6,000	\$ 6,000	\$ 6,000	
Taxes		\$ 50,000	\$ 48,500	\$ 48,500	\$ 48,500				
Miscellaneous	61,800	2,132			900				
Total Revenues	\$ 61,800	\$ 52,132	\$ 48,500	\$ 48,500	\$ 49,400	\$ -	\$ -	\$ -	

BUDGET HIGHLIGHTS :

The 2016 has a minimal amount established for maintenance issues in the business campus. The annual transfer from this fund to Community Development Fund used as a financial resource for the Economic Manager's salary and fringe is now be recorded directly in the Community Development Fund.

FUND BALANCE HISTORY AND PROJECTIONS:

Projected 2016:	\$268,103
Projected 2015:	\$274,103
2014	\$375,403
2013	\$410,458
2012	\$547,844

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2016	\$6,000	\$0	0.00%
2015	\$6,000	(\$52,000)	-89.66%
2014	\$58,000	\$49,000	544.44%
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%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2016	\$0	\$0	0.00%
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%

HAZARDOUS MATERIALS CONTRACT FUND

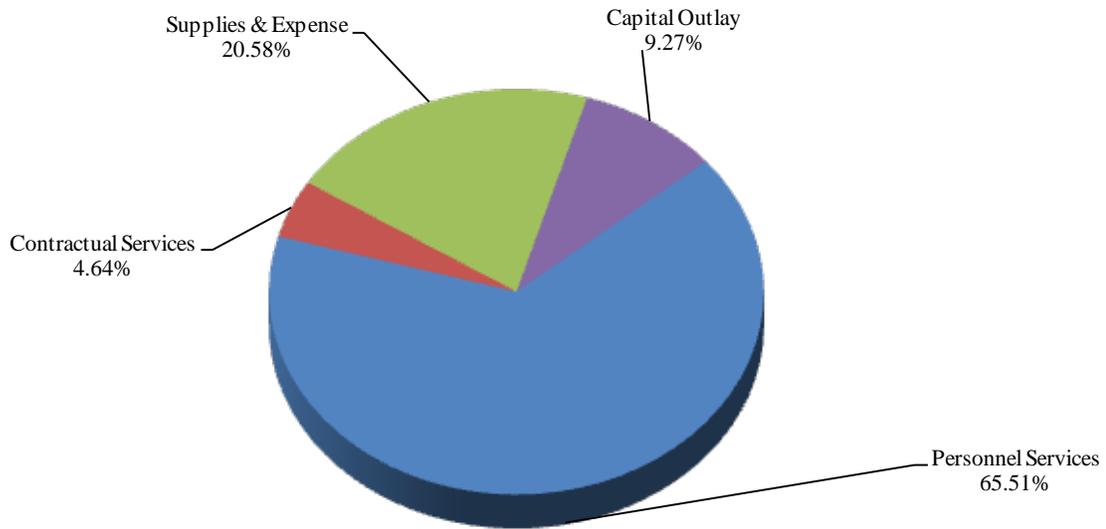
MISSION:

To protect the citizens and the environment by containing hazardous substances in the event of an accidental spill, release or discharge.

DEPARTMENTAL RESPONSIBILITIES:

The City of Wausau's hazmat team is a "Level II" response team for the State of Wisconsin.

BUDGET:



BUDGET SUMMARY									
	2013		2014		2015			2016	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted	
Personnel Services	\$ 65,081	\$ 52,744	\$ 46,100	\$ 46,100	\$ 52,914	\$ 56,517	\$ 56,517	\$ 56,517	
Contractual Services	2,277	3,797	3,600	3,600	4,000	4,000	4,000	4,000	
Supplies & Expense	13,885	15,574	15,630	15,630	16,850	17,750	17,750	17,750	
Capital Outlay		1,349	11,704	8,000	8,000	8,000	8,000	8,000	
Total Expenses	\$ 81,243	\$ 73,464	\$ 77,034	\$ 73,330	\$ 81,764	\$ 86,267	\$ 86,267	\$ 86,267	
Intergovt Grants & Aid	\$ 40,500	\$ 81,000	\$ 81,000	\$ 81,000	\$ 81,000	\$ 81,000	\$ 81,000	\$ 81,000	
Miscellaneous Revenue		6,000							
Total Revenues	\$ 40,500	\$ 87,000	\$ 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 2016.

FUND BALANCE HISTORY AND PROJECTIONS:

Projected 2016:	\$ 88,048
Projected 2015:	\$ 93,315
2014	\$ 94,079
2013	\$ 90,898
2012	\$132,991

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
		2016	\$86,267
2015	\$73,330	(\$3,704)	-4.81%
2014	\$77,034	\$0	0.00%
2013	\$77,034	\$54,077	235.56%
2012	\$22,957	(\$50,507)	-68.75%
2011	\$73,464	(\$43,518)	-37.20%
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%

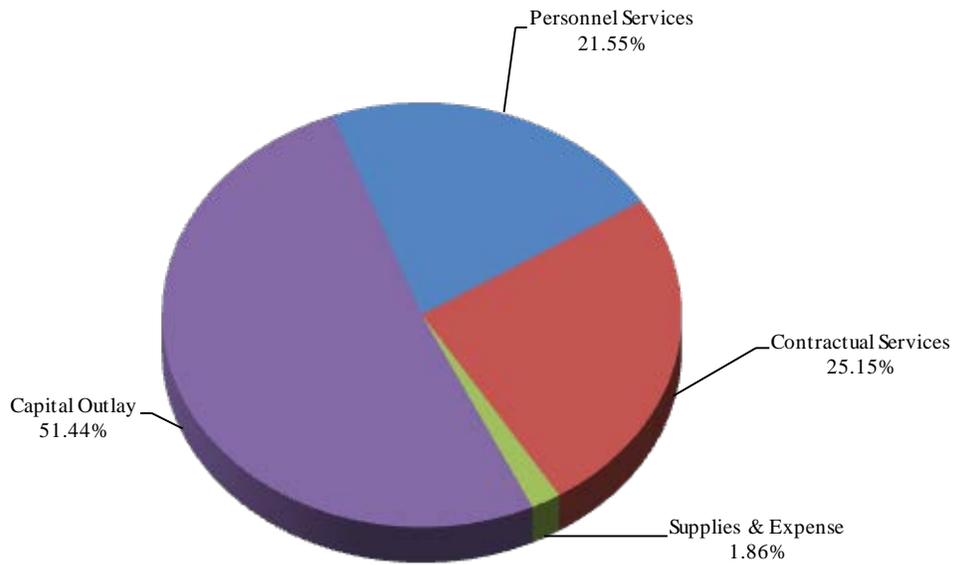
YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
		2016	\$81,000
2015	\$81,000	\$0	0.00%
2014	\$81,000	\$0	0.00%
2013	\$81,000	\$81,000	0.00%
2012	\$0	(\$105,332)	0.00%
2011	\$105,332	\$0	0.00%
2010	\$105,332	(\$41,470)	-28.25%
2009	\$146,802	\$0	0.00%

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									
	2013		2014		2015			2016	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted	
Personnel Services	\$ 16,026	\$ 8,949	\$ 15,081	\$ 15,081	\$ 15,081	\$ 15,081	\$ 15,081	\$ 15,081	
Contractual Services	20,020	32,906	17,600	17,600	22,900	22,900	22,900	22,900	
Supplies & Expense	1,637	176	1,300	1,300	1,000	1,000	1,000	1,000	
Capital Outlay			36,000	36,000	15,000	30,000	30,000	30,000	
Other Financing Sources	12,994	158,000							
Total Expenses	\$ 50,677	\$ 200,031	\$ 69,981	\$ 69,981	\$ 53,981	\$ 68,981	\$ 68,981	\$ 68,981	
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	\$ 62,410	\$ 62,410	\$ 62,410	\$ 62,410	

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

This fund accumulates costs associated with the monitoring of the site. Revenue represents insurance payments.

FUND BALANCE HISTORY AND PROJECTIONS:

Projected 2016:	\$1,687,794
Projected 2015:	\$1,694,365
2014:	\$1,685,936
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
2016	\$68,981	(\$1,000)	-1.43%
2015	\$69,981	\$0	0.00%
2014	\$69,981	\$43,501	164.28%
2013	\$26,480	Newly budgeted	

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2016	\$62,410	\$0	0.00%
2015	\$62,410	\$0	0.00%
2014	\$62,410	\$0	0.00%

ROOM TAX FUND

MISSION:

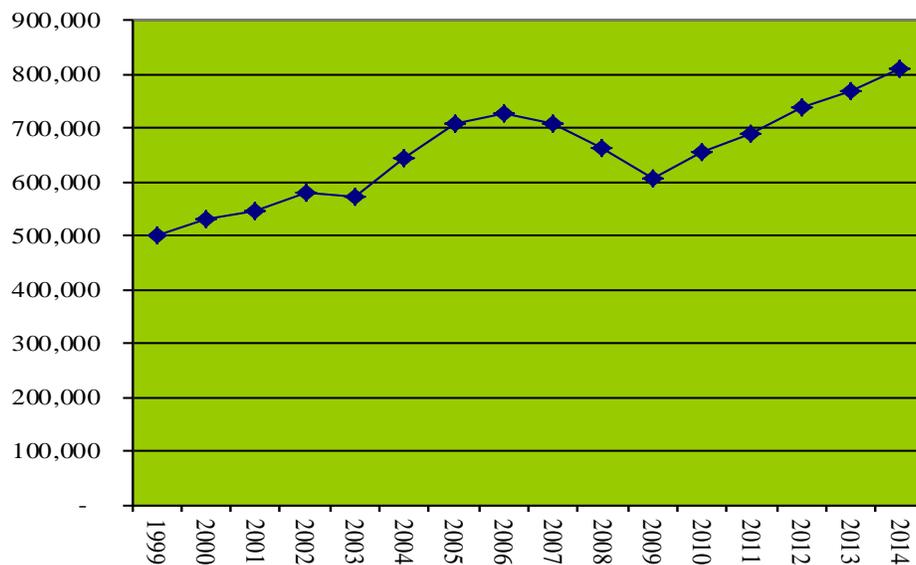
To encourage and promote programs, services and facilities which directly benefit the residents in the City of Wausau in the following categories: economic development, tourism, destination development, and special community events or projects which enhance the quality of life.

RESPONSIBILITIES:

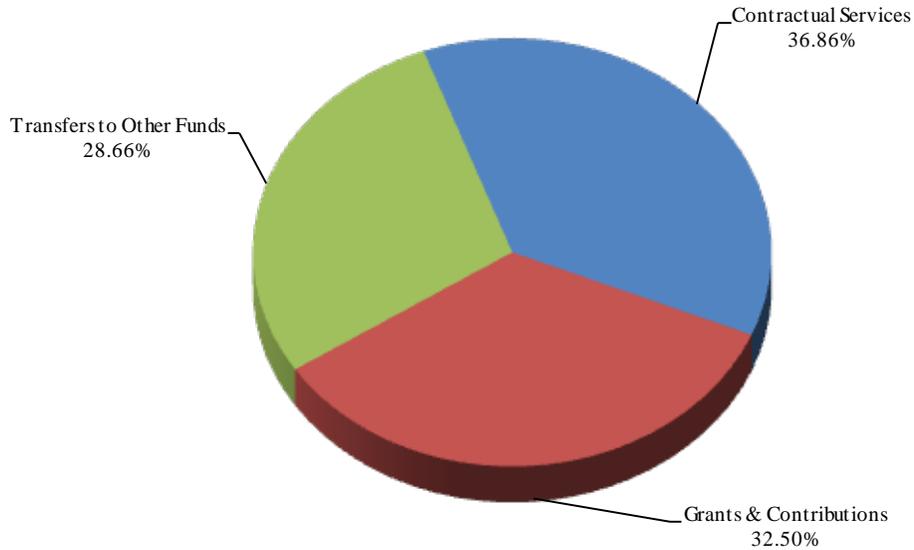
This fund accumulates revenues from the City's 8% room tax. Allocations of these funds are governed by the Finance Committee and include contract payments to the Convention and Visitors Bureau and Special Events Allocations.

2015 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								
	2013	2014	2015			2016		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Contractual Services	\$ 289,040	\$ 303,916	\$ 265,125	\$ 304,688	\$ 309,375	\$ 281,250	\$ 281,250	\$ 281,250
Grants & Contributions	264,375	367,884	284,155	321,515	334,765	263,140	263,140	263,140
Transfers to Other Funds	175,000	180,000	200,000	205,000	205,000	218,700	218,700	218,700
Total Expenses	\$ 728,415	\$ 851,800	\$ 749,280	\$ 831,203	\$ 849,140	\$ 763,090	\$ 763,090	\$ 763,090
Taxes	\$ 770,774	\$ 810,442	\$ 727,000	\$ 750,000	\$ 825,000	\$ 750,000	\$ 750,000	\$ 750,000
Miscellaneous Revenue	562	269						
Total Revenues	\$ 771,336	\$ 810,711	\$ 727,000	\$ 750,000	\$ 825,000	\$ 750,000	\$ 750,000	\$ 750,000

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The 2016 budget provided for a tax revenue estimate of \$750,000 which reflects a conservative position. 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 \$187,500 and \$31,200 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 2016.

HISTORICAL ANALYSIS OF ROOM TAX FUND USES

	Proposed Budget	Modified Budget	ACTUAL						
	2016	2015	2014	2013	2012	2011	2010	2009	2008
REVENUES									
Room Tax Revenues	\$ 750,000	\$ 750,000	\$ 810,442	\$ 770,774	\$ 738,250	\$ 691,156	\$ 655,278	\$ 606,716	\$ 662,461
Miscellaneous			269	562	1,251				
Total Revenue	\$ 750,000	\$ 750,000	\$ 810,711	\$ 771,336	\$ 739,501	\$ 691,156	\$ 655,278	\$ 606,716	\$ 662,461
EXPENDITURES									
Economic Development									
Wausau Economic Development Position									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
Wausau Marketing Council									
Total Economic Development	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,769	\$31,884	\$85,924
Tourism									
Convention and Visitors Bureau	281,250	304,688	303,916	289,040	276,844	259,184	211,145	218,251	239,657
Central Stage, Band and Choir	5,000								
Dream Flight				5,000	5,000				
Grand Theater on Artsblock ***	50,100	77,775	50,100	46,493	45,000	45,000	39,394	45,000	45,000
Wausau Kayak/Canoe Corporation	12,000	12,000	12,000	7,138	20,000	5,138	3,228	4,900	7,500
Wausau Area Events - General Operations***	79,004	79,004	79,004	70,636	65,600	65,600	62,122	65,600	65,600
Artrageous Weekend	February	4,500	3,000	1,487	1,284	1,284	1,284	1,950	3,000
Festival of the Arts	February	5,000	5,000	2,974	4,041	4,041			
Leigh Yawkey Woodson Art Museum ***	33,143	33,143	33,143	30,923	30,100	30,100	26,060	30,100	30,100
Gus Macker Basketball Tournament				3,569	4,281	4,281	4,281	6,500	10,000
American Vet Travel Tribute					5,000				
American Legion Post 10 Softball									
Total Tourism	\$460,497	\$516,110	\$486,163	\$457,260	\$457,150	\$414,628	\$347,514	\$372,301	\$400,857
Quality of Life/Community Enhancement									
Marathon County Historical Society ***	23,123	23,123	23,123	21,074	21,000	18,180	18,182	21,000	21,000
Volunteer Center									
Chalkfest	February	1,000	800	595	1,700	1,700	1,713	2,600	4,200
Screen on the Green	February	3,000	3,000						
Wausau Balloon Rally & Glow	February	10,000	10,000	4,164	4,281	4,281	4,281	6,500	10,000
Wausau Concert Band***	7,708	7,708	7,708	6,942	6,500	6,500	6,061	6,500	6,500
Wausau Jaycees Fourth of July	February	7,700	7,700	4,164	2,964	2,964	2,964	4,500	7,500
Center for Visual Arts ***	11,562	11,562	11,562	10,537	10,000	9,090	9,091	10,000	10,000
Concerts on the Square									10,000
Wausau Events Spring Festival		5,000							
Wausau Dance Theater			0	0	6,422	6,422	6,422	9,750	15,000
Market Place Thursdays	February	6,000	6,000	3,569	4,281	4,281	4,281	6,500	
Wausau Community Theater	February	2,500	2,500	1,487	2,500	2,000			
Wausau Events Branding				8,623					
Wausau Symphony Band							0	2,783	4,225
Friends of Wausau Ice Hockey				75,000					
Wausau Winter Fest	4,000		7,000	5,000	5,000	0	2,783	4,225	6,750
First Thursdays	February	2,500							
Renaissance Festival									
Total Quality of Life/Community Enhancement	\$46,393	\$80,093	\$154,393	\$66,155	\$64,648	\$55,418	\$58,561	\$75,800	\$97,700
400 Block Fund									
General City Funding ***	187,500	168,800	180,000	175,000	175,000	175,000	175,000	175,000	175,000
Total General Fund Activity	\$218,700	\$200,000	\$180,000	\$175,000	\$175,000	\$175,000	\$175,000	\$175,000	\$175,000
Room Tax Retained by Hotels	7,500	5,000	1,244						
Total Expenditures	\$763,090	\$831,203	\$851,800	\$728,415	\$726,798	\$675,046	\$611,844	\$654,985	\$759,481

*** Continuing Appropriation Recipients

FUND BALANCE HISTORY AND PROJECTIONS:

Projected 2016:	\$52,206
Projected 2015:	\$65,296
2014	\$89,436
2013	\$130,525
2012	\$87,604

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2016	\$763,090	\$13,810	1.84%
2015	\$749,280	\$0	0.00%
2014	\$749,280	\$61,826	8.99%
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%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2016	\$750,000	\$23,000	3.16%
2015	\$727,000	\$0	0.00%
2014	\$727,000	\$32,000	4.60%
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%

PUBLIC ACCESS CABLE FUND

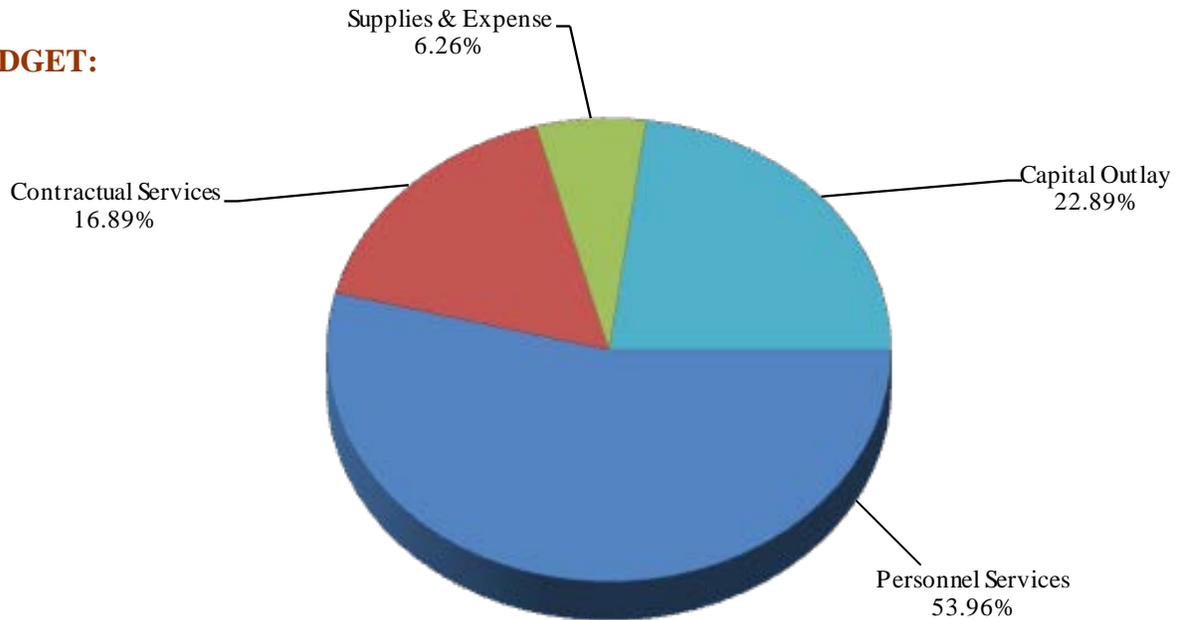
MISSION:

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

	2013		2014		2015			2016	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted	
Personnel Services	\$ 19,373	\$ 24,558	\$ 24,750	\$ 24,750	\$ 27,140	\$ 27,789	\$ 27,789	\$ 27,789	
Contractual Services	5,819	8,168	7,818	7,818	8,100	8,696	8,696	8,696	
Supplies & Expense	1,188	1,376	3,225	3,225	2,880	3,225	3,225	3,225	
Fixed Charges		210					-	-	
Capital Outlay	11,544	10,117	11,555	11,555	11,000	11,790	11,790	11,790	
Total Expenses	\$ 37,924	\$ 44,429	\$ 47,348	\$ 47,348	\$ 49,120	\$ 51,500	\$ 51,500	\$ 51,500	
Licenses/Permits	\$ 29,190	\$ 39,190	\$ 39,190	\$ 39,190	\$ 39,190	\$ 40,000	\$ 40,000	\$ 40,000	
Intergovt Charges	5,000	-	8,700	8,700	6,000	6,000	6,000	6,000	
Miscellaneous	6,804	7,360	3,500	3,500	14,300	14,300	14,300	14,300	
Total Revenues	\$ 40,994	\$ 46,550	\$ 51,390	\$ 51,390	\$ 59,490	\$ 60,300	\$ 60,300	\$ 60,300	

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The 2016 budget allocates \$40,000 of 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 2016:	\$24,934
Projected 2015:	\$16,134
2014	\$5,764
2013	\$3,643
2012	\$572

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2016	\$51,500	\$4,152	8.77%
2015	\$47,348	\$8,158	20.82%
2014	\$39,190	(\$8,000)	-16.95%
2013	\$47,190	\$47,190	0.00%
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%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2016	\$60,300	\$8,910	17.34%
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%

RECYCLING FUND

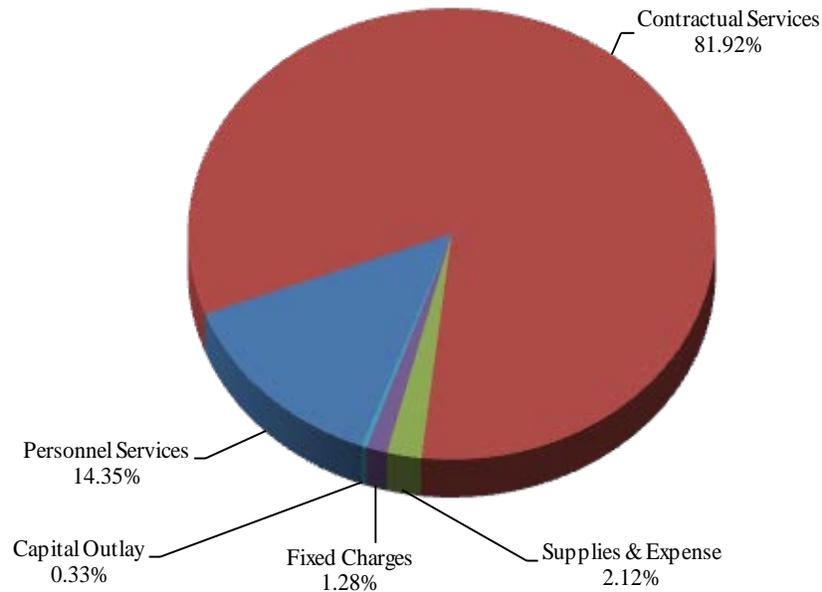
MISSION:

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								
	2013		2015			2016		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 95,139	\$ 82,914	\$ 90,833	\$ 90,833	\$ 97,804	\$ 93,975	\$ 93,975	\$ 93,975
Contractual Services	511,063	538,964	550,049	550,049	548,399	501,740	501,740	501,740
Supplies & Expense	10,998	10,884	13,993	13,993	13,900	13,450	13,450	13,450
Fixed Charges	4,800	9,000	8,500	8,500	8,500	9,500	9,500	9,500
Capital Outlay		1,888	2,200	2,200	-	-	-	-
Total Expenses	\$ 622,000	\$ 643,650	\$ 665,575	\$ 665,575	\$ 668,603	\$ 618,665	\$ 618,665	\$ 618,665
Taxes	\$ 473,462	\$ 497,750	\$ 517,275	\$ 517,275	\$ 517,275	\$ 470,665	\$ 470,665	\$ 470,665
Intergovt Charges	147,973	147,757	147,500	147,500	147,736	147,500	147,500	147,500
Miscellaneous	565	845	800	800	900	500	500	500
Total Revenues	\$ 622,000	\$ 646,352	\$ 665,575	\$ 665,575	\$ 665,911	\$ 618,665	\$ 618,665	\$ 618,665

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The City entered into a long term agreement with Harter’s of the Fox Valley beginning January 1, 2016. The new contract offered the city cost savings along with implementing a fully carted single stream recycling curbside collection. State aids were reduced in 2016 but the County offered a compensating grant to all municipalities to offset the one year state aid reduction.

FUND BALANCE HISTORY AND PROJECTIONS:

Projected 2016: \$9
 Projected 2015: \$9
 2014 \$2,701

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2016	\$618,665	(\$46,910)	-7.05%
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%

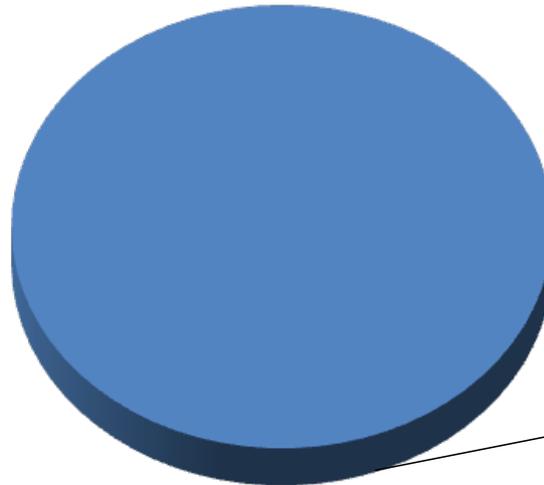
YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2016	\$148,000	(\$300)	-0.20%
2015	\$148,300	(\$274)	-0.18%
2014	\$148,574	\$274	0.19%
2013	\$148,300	\$10,309	7.47%
2012	\$137,991	(\$10,547)	-7.10%
2011	\$148,538	(\$36,737)	-19.83%
2010	\$185,275	(\$725)	-0.39%
2009	\$186,000	\$7,000	3.91%
2008	\$179,000	\$7,500	4.37%
2007	\$171,500	(\$9,690)	-5.35%

EMS FUND

MISSION:

This fund provides training funds for EMS related activities.

BUDGET:



Supplies and Expenses
100.00%

BUDGET SUMMARY								
	2013	2014	2015			2016		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommend	Adopted
Supplies and Expenses	\$ 4,069	\$ 51,823	\$ 5,000	\$ 5,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000
Total Expenses	\$ 4,069	\$ 51,823	\$ 5,000	\$ 5,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000
Intergvtl Grants & Aids	\$ 8,761	\$ 9,804	\$ 5,000	\$ 5,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000
Total Revenues	\$ 8,761	\$ 9,804	\$ 5,000	\$ 5,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000

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.

RENTAL LICENSING FUND

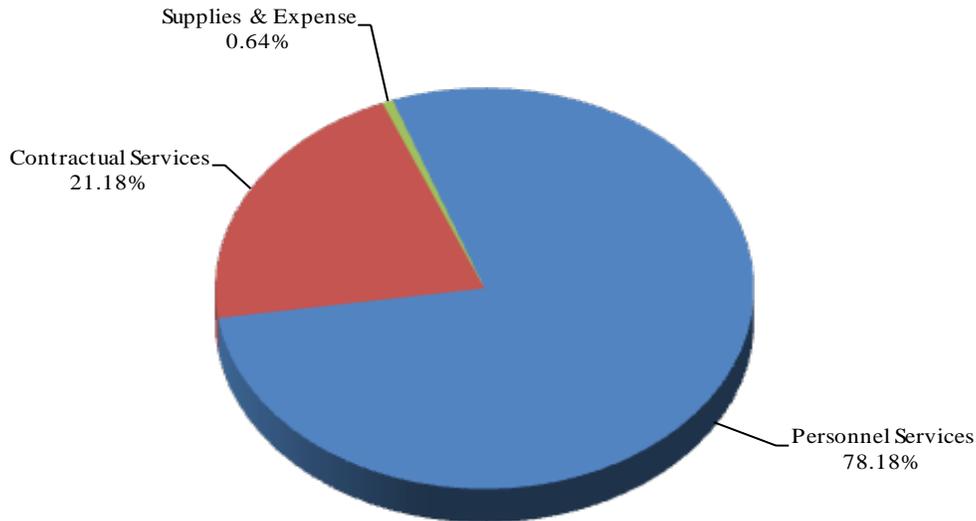
MISSION:

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								
	2013	2014	2015			2016		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services		\$ 101,901	\$ 110,746	\$ 110,746	\$ 137,425	\$ 142,183	\$ 117,818	\$ 117,818
Contractual Services		18,253	31,520	31,520	31,520	33,020	33,020	33,020
Supplies & Expense		696	1,000	1,000	1,000	1,000	1,000	1,000
Total Expenses	\$ -	\$ 120,850	\$ 143,266	\$ 143,266	\$ 169,945	\$ 176,203	\$ 151,838	\$ 151,838
Taxes						\$ 22,329	\$ 15,838	\$ 15,838
Licenses & Permits		134,430	130,000	130,000	136,000	136,000	136,000	136,000
Total Revenues	\$ -	\$ 134,430	\$ 130,000	\$ 130,000	\$ 136,000	\$ 158,329	\$ 151,838	\$ 151,838

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The 2016 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. The current fee structure does not cover the administration of the program.

FUND BALANCE HISTORY AND PROJECTIONS:

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

Projected 2016: (\$20,456)
 Projected 2015: (\$20,456)
 2014 \$13,489

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2016	\$151,838	\$8,572	5.98%
2015	\$143,266	\$13,266	10.21%
2014	\$130,000	\$130,000	
2013	New Fund in 2014		

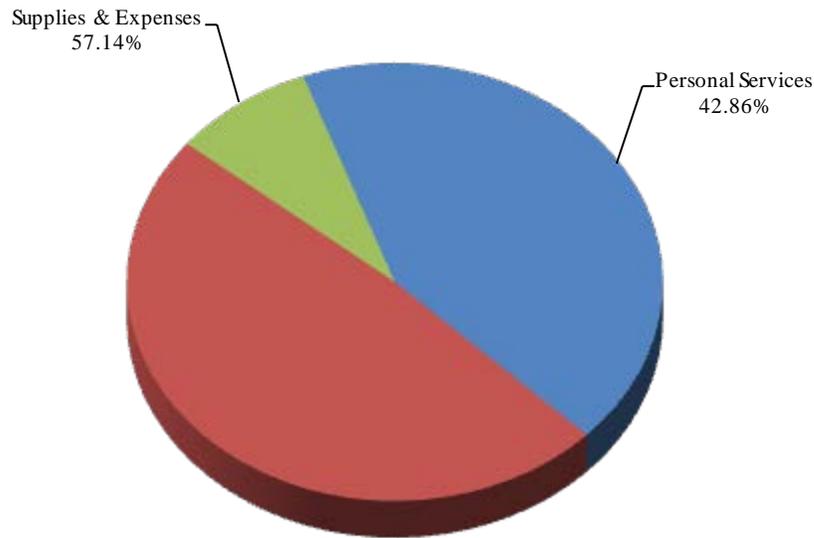
YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2016	\$136,000	\$6,000	4.62%
2015	\$130,000	\$0	0.00%
2014	\$130,000		
2013	New Fund in 2014		

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								
	2013	2014	2015			2016		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personal Services			\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Contractual Services			20,000	20,000	17,000	17,000	17,000	17,000
Supplies & Expenses					1,005	3,000	3,000	3,000
Total Expenses	\$ -	\$ -	\$ 35,000	\$ 35,000	\$ 33,005	\$ 35,000	\$ 35,000	\$ 35,000
Public Charges for Services			\$ 3,800	\$ 3,800	\$ 1,805	\$ 3,800	\$ 3,800	\$ 3,800
Transfers From Other Funds			31,200	31,200	31,200	31,200	31,200	31,200
Total Revenues	\$ -	\$ -	\$ 35,000	\$ 35,000	\$ 33,005	\$ 35,000	\$ 35,000	\$ 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.

BUDGETARY HISTORY:

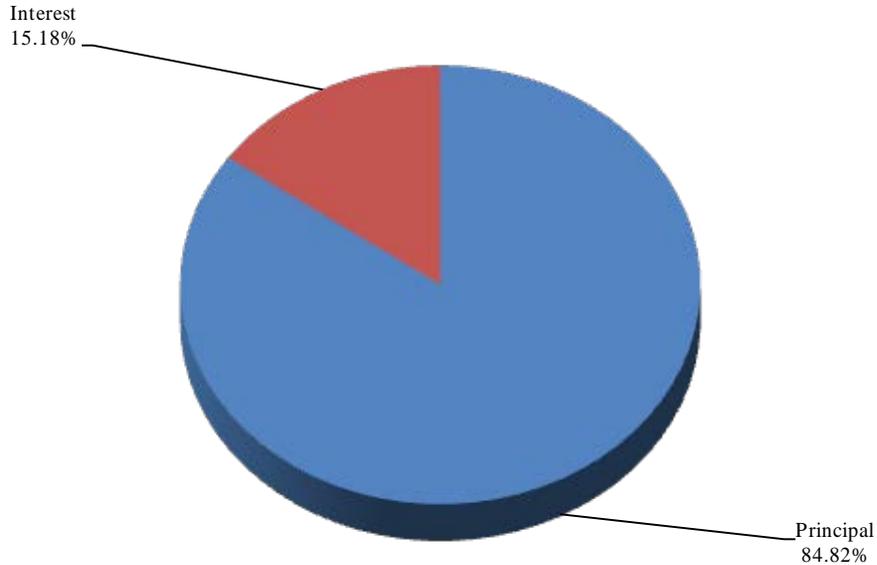
YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2016	\$35,000	\$0	0.00%
2015	\$35,000	\$83,719	
2014	New fund		

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2016	\$35,000	\$0	0.00%
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

	2013		2015			2016		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Principal	\$ 7,528,344	\$ 9,799,708	\$7,022,550	\$ 7,022,550	\$ 7,022,550	\$ 6,527,778	\$ 6,527,778	\$ 6,527,778
Interest	1,165,826	1,103,436	994,250	994,250	994,250	1,168,235	1,168,235	1,168,235
Total Expenses	\$ 8,694,170	\$ 10,903,144	\$8,016,800	\$ 8,016,800	\$ 8,016,800	\$ 7,696,013	\$ 7,696,013	\$ 7,696,013
Taxes	\$ 4,088,000	\$ 4,088,000	\$4,123,000	\$ 4,123,000	\$ 4,123,000	\$ 4,123,000	\$ 4,123,000	\$ 4,123,000
Miscellaneous Revenue	\$ 82,324							
Proceeds of Refunding Bonds								
Premium on Debt Issued								
Transfers from Other Funds	4,634,353	6,889,567	3,953,204	3,953,204	3,950,062	3,865,886	3,865,886	3,865,886
Total Revenues	\$ 8,804,677	\$ 10,977,567	\$8,076,204	\$ 8,076,204	\$ 8,073,062	\$ 7,988,886	\$ 7,988,886	\$ 7,988,886

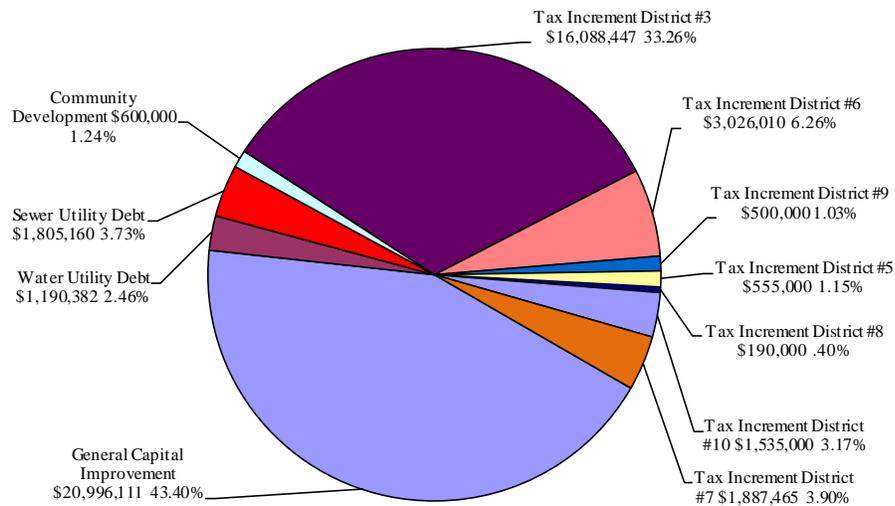
BUDGET HIGHLIGHTS:

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 of their portion of the debt. The Property Tax Levy remains the same as 2015. At time of the budget document creation the \$4,000,000 State Trust Fund Loan was authorized but funds had not been drawn and an amortization schedule was not available. The entire proceeds of the State Trust Fund Loan will be used to finance projects for the Water and Sewer Utilities.

ANNUAL DEBT RETIREMENT:

Year	Principal	Interest	Total
2016	7,350,000	1,226,666	8,576,666
2017	7,035,575	1,017,932	8,053,507
2018	7,335,000	859,881	8,194,881
2019	6,120,000	697,659	6,817,659
2020	5,320,000	569,358	5,889,358
2021	4,573,000	455,510	5,028,510
2022	3,005,000	364,558	3,369,558
2023	2,220,000	300,944	2,520,944
2024	1,685,000	253,065	1,938,065
2025	1,275,000	215,610	1,490,610
2026	865,000	184,700	1,049,700
2027	885,000	156,565	1,041,565
2028	915,000	126,880	1,041,880
2029	935,000	95,605	1,030,605
2030	825,000	65,095	890,095
2031	940,000	44,445	984,445
2032	350,000	32,220	382,220
2033	350,000	19,840	369,840
2034	190,000	10,325	200,325
2035	200,000	3,500	203,500
	<u>\$52,373,575</u>	<u>\$6,700,358</u>	<u>\$59,073,933</u>

EXISTING OUTSTANDING DEBT BY PURPOSE



SUMMARY OF DEBT CHANGES

	General Obligation Bonds	General Obligation Notes	Wisconsin State Trust Fund Loans	Total General Obligation Debt	Utility Revenue Bonds	Total
BALANCE 1/1/2011	\$ 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 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		2,450,000		2,450,000		2,450,000
2014 Retirements	(2,485,000)	(8,140,000)		(10,625,000)		(10,625,000)
BALANCE 1/1/2015	\$ 5,635,000	\$ 42,303,575	\$ -	\$ 47,938,575	\$ -	\$ 47,938,575
2015 Projected Additions:						
Capital Improvement Plan		2,910,000		2,910,000		2,910,000
Swimming Pool Debt	3,060,000			3,060,000		3,060,000
TID #3	4,075,000			4,075,000		4,075,000
TID #8		1,020,000		1,020,000		1,020,000
TID #10	1,225,000			1,225,000		1,225,000
Water and Sewer Utility			4,000,000	4,000,000		4,000,000
2015 Retirements	(1,080,000)	(6,775,000)		(7,855,000)		(7,855,000)
PROJECTED BALANCE 12/31/2015	\$ 12,915,000	\$ 39,458,575	\$ 4,000,000	\$ 56,373,575	\$ -	\$ 56,373,575
2016 Projected Additions:						
Capital Improvement Plan		2,885,000		2,885,000		2,885,000
Swimming Pool Debt	3,200,000			3,200,000		3,200,000
TID #3	4,800,000			4,800,000		4,800,000
TID #6	4,500,000			4,500,000		4,500,000
TID #7		200,000		200,000		200,000
TID #8		550,000		550,000		550,000
2015 Retirements	(325,000)	(7,025,000)		(7,350,000)		(7,350,000)
PROJECTED BALANCE 12/31/2016	\$ 25,090,000	\$ 36,068,575	\$ 4,000,000	\$ 65,158,575	\$ -	\$ 65,158,575

COMPUTATION OF DEBT LIMIT

	December 31, 2011	December 31, 2012	December 31, 2013	December 31, 2014	December 31, 2015	December 31, 2016
Equalized Valuation	\$ 2,652,252,200	\$ 2,554,319,700	\$ 2,520,917,800	\$ 2,655,928,800	\$ 2,633,849,300	\$ 2,712,864,779
	5%	5%	5%	5%	5%	5%
Total Allowable Debt	\$132,612,610	\$127,715,985	\$126,045,890	\$132,796,440	\$131,692,465	\$135,643,239
Outstanding Debt	\$ 50,103,175	\$ 48,345,575	\$ 50,473,575	\$ 47,938,575	\$ 56,373,575	\$ 65,158,575
Legal Debt Margin	\$82,509,435	\$79,370,410	\$75,572,315	\$84,857,865	\$75,318,890	\$70,484,664
Debt Utilized	37.78%	37.85%	40.04%	36.10%	42.81%	48.04%

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2016	\$7,696,013	(\$320,787)	-4.00%
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%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2016	\$3,865,855	(\$87,349)	-2.21%
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%

YEAR	TAX LEVY	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2016	\$4,123,000	\$0	0.00%
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%

**CITY OF WAUSAU
CONSOLIDATED EXPENDITURES AND REVENUES CAPITAL PROJECTS FUNDS
2016 BUDGET**

	CAPITAL PROJECTS FUND	CENTRAL CAPITAL PURCHASING FUND	TAX INCREMENT DISTRICT NUMBER THREE FUND	TAX INCREMENT DISTRICT NUMBER FIVE FUND
920 - CONTRACTUAL SERVICES	100,000		238,150	6,000
930 - SUPPLIES & EXPENSE	-		50,000	-
970 - GRANTS, CONTRIBUTIONS & OTHER	-		-	-
980 - CAPITAL OUTLAY	8,613,346	123,800	5,909,577	-
990 - OTHER FINANCING USES	-		2,041,961	283,598
TOTAL EXPENSES	8,713,346	123,800	8,239,688	289,598
840 - GENERAL PROPERTY TAXES	450,000	123,800	-	-
841 - OTHER TAXES	-		2,122,455	1,422,594
842 - INTERGOVERNMENTAL GRANTS & AID	1,466,562		-	-
845 - PUBLIC CHARGES FOR SERVICES	369,000		-	-
848 - MISCELLANEOUS REVENUE	-		1,420,696	-
849 - OTHER FINANCING SOURCES	6,427,784		4,800,000	-
TOTAL REVENUES	8,713,346	123,800	8,343,151	1,422,594

TAX INCREMENT DISTRICT NUMBER SIX FUND	TAX INCREMENT DISTRICT NUMBER SEVEN FUND	TAX INCREMENT DISTRICT NUMBER EIGHT FUND	TAX INCREMENT DISTRICT NUMBER NINE FUND	TAX INCREMENT DISTRICT NUMBER TEN FUND	TOTAL
560,150	57,650	67,650	3,150	2,150	1,034,900
-	-	-	-	-	50,000
206,032	110,000	325,000	-	-	641,032
4,633,168	245,000	1,750,000	-	-	21,274,891
497,031	613,851	118,441	74,674	44,300	3,673,856
5,896,381	1,026,501	2,261,091	77,824	46,450	26,674,679
-	-	-	-	-	-
-	-	-	-	-	573,800
1,651,520	567,000	339,193	23,578	78,842	6,205,182
-	-	-	-	-	1,466,562
31,350	-	-	-	-	400,350
6,196	-	-	57,514	-	1,484,406
4,500,000	200,000	550,000	-	-	16,477,784
6,189,066	767,000	889,193	81,092	78,842	26,608,084

CAPITAL PROJECTS FUND

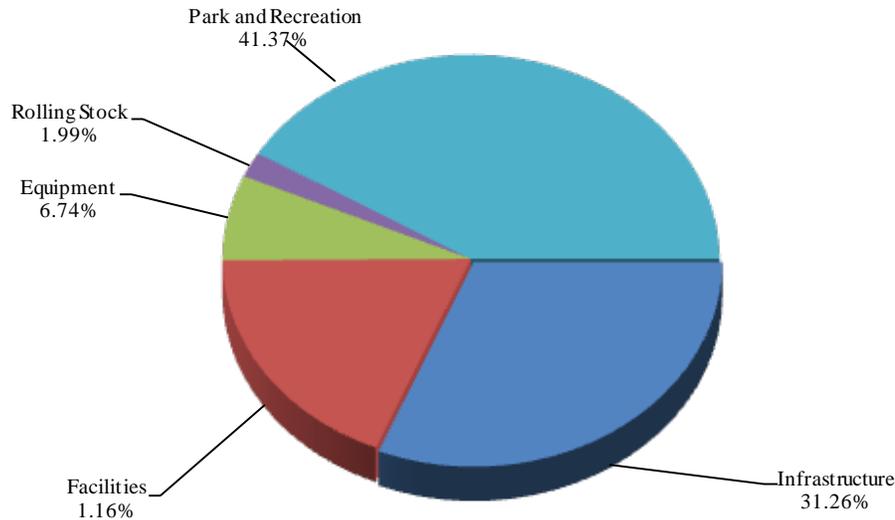
MISSION:

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								
	2013		2015			2016		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	
Contractual Services	\$ 50,328	\$ 76,999		\$ 143,992	\$ 143,992	\$ 200,000	\$ 100,000	\$ 100,000
Debt Service	61,147	20,408						
Capital Outlay	4,899,625	7,148,514	7,007,651	10,811,613	10,193,606	14,989,026	8,613,346	8,613,346
Other Financing Uses	60,941							
Total Expenses	\$ 5,072,041	\$ 7,245,921	\$ 7,007,651	\$ 10,955,605	\$ 10,337,598	\$ 15,189,026	\$ 8,713,346	\$ 8,713,346
Taxes	\$ 337,345	\$ 371,080	\$ 406,090	\$ 406,090	\$ 406,090	\$ 450,000	\$ 450,000	\$ 450,000
Intergovtl Grants/Aids	188,089	121,945				1,466,562	1,466,562	1,466,562
Public Charges	507,273	459,826	359,000	359,000	360,200	369,000	369,000	369,000
Intergovtl Charges	5,694							
Miscellaneous	203,316	153,136						
Other Financing Sources	6,456,643	4,432,875	6,242,561	6,337,773	6,160,455	12,863,581	\$ 6,427,784	\$ 6,427,784
Total Revenues	\$ 7,698,360	\$ 5,538,862	\$ 7,007,651	\$ 7,102,863	\$ 6,926,745	\$ 15,149,143	\$ 8,713,346	\$ 8,713,346

CITY OF WAUSAU
2016 CAPITAL PROGRAM BY FUNDING SOURCE

PROJECT DESCRIPTION	DEPT	Project Costs	Tax Levy Funds	Special Assessments	Grants or Other Income	TID District GO Notes	GO CIP Notes/Bonds	Enterprise Funds
Infrastructure								
Land Acquisition	DPW	\$ 4,535,000				\$ 4,500,000	35,000	
WIS DOT Projects	DPW	151,000					151,000	
Street Improvements	DPW	1,704,923		369,000	100,000		1,235,923	
Sidewalk Projects	DPW	60,000					60,000	
Storm Sewer	DPW	847,500				490,000	357,500	
Other Improvements	DPW	415,000					415,000	
Water Projects	WS	585,000						585,000
Sewer/Wastewater Projects	WS	460,000						460,000
Total Infrastructure		<u>\$ 8,758,423</u>	<u>\$ -</u>	<u>\$ 369,000</u>	<u>\$ 100,000</u>	<u>\$ 4,990,000</u>	<u>\$ 2,254,423</u>	<u>\$ 1,045,000</u>
Facilities								
East Hangar Development Area Phase 1	Airport	\$ 1,393,750			\$ 1,324,062		\$ 69,688	
Microfiber Runway 13/31 and Markings Project	Airport	150,000			142,500		7,500	
LED Retrofit Jefferson Parking Ramp	DPW	80,000				80,000		
Total Facilities		<u>\$ 1,623,750</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,466,562</u>	<u>\$ 80,000</u>	<u>\$ 77,188</u>	<u>\$ -</u>
Equipment and Technology								
Police Radios	Police	\$ 33,213	\$ 33,213					
Police Body Cameras	Police	100,000	100,000					
Law Enforcement Software	Police	267,000	99,287				167,713	
Fire Rescue Task Force Equipment	Fire	30,000	30,000					
Fire Radios	Fire	39,000	39,000					
Thermal Imaging Cameras Fire	Fire	43,500	43,500					
Vehicle Stabilization Struts	Fire	25,000	25,000					
PC Replacement	CCITC	50,000	50,000					
Total Equipment		<u>\$ 587,713</u>	<u>\$ 420,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 167,713</u>	<u>\$ -</u>
Rolling Stock								
Park Rolling Stock	Parks	\$ 173,460						\$ 173,460
Public Works Rolling Stock	DPW	1,225,114						1,225,114
Total Rolling Stock		<u>\$ 1,398,574</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,398,574</u>
Park and Recreation Areas								
Athletic Park Improvements	Parks	\$ 300,000					300,000	
Play ground Equipment	Parks	75,000					75,000	
Park Comprehensive Plan Study	Parks	30,000	30,000					
Swimming Pool Upgrade	Parks	3,200,000					3,200,000	
Total Parks/Recreation		<u>\$ 3,605,000</u>	<u>\$ 30,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,575,000</u>	<u>\$ -</u>
TOTAL CAPITAL COSTS		<u>\$15,973,460</u>	<u>\$ 450,000</u>	<u>\$ 369,000</u>	<u>\$ 1,566,562</u>	<u>\$ 5,070,000</u>	<u>\$ 6,074,324</u>	<u>\$ 2,443,574</u>

**CITY OF WAUSAU CAPITAL BUDGET
DETAIL ANALYSIS OF 2016 INFRASTRUCTURE PROJECTS**

	ACCT NO.	SPECIAL FUNDING SOURCE	TOTAL REQUEST	Special Funding	DEFERRED TO FUTURE YEAR	2016 BUDGET
LAND ACQUISITION						
Miscellaneous	150 231098305		\$ 5,000			\$ 5,000
Thomas Street Widening	CO balance	TID #6	4,500,000	4,500,000		-
CTH U/K Interchange	CO balance	TID #6	40,000	40,000		-
Stewart Avenue			30,000			30,000
TOTAL LAND ACQUISITION			\$ 4,575,000	\$ 4,540,000	\$ -	\$ 35,000
DOT PROJECTS						
Stewart Avenue, 1st to 17th Avenue Design			25,000			25,000
Stewart Avenue, 1st to 12th Avenue Construction			85,000			85,000
1st Avenue, Thomas to Stewart Design	CO balance		236,000	236,000		-
Townline Road, Grand Avenue to Easthill Drive Design Review			41,000			41,000
County Highway U four lane expansion design/construction			25,000	25,000		-
TOTAL DOT PROJECTS			\$ 412,000	\$ 261,000	\$ -	\$ 151,000
STREET IMPROVEMENTS						
	150 232098230					
Ashland Avenue, Evergreen Road to Meadowview Road			\$ 70,555			\$ 70,555
Meadowview Road, Ashland Avenue to cul-de-sac			108,923			108,923
Eldred Street, Cherry Street to North 1st Avenue			62,444		62,444	-
Callon Street, 6th Avenue to 12th Avenue			426,845		426,845	-
Washington Street, RR tracks to 13th Street			544,265		544,265	-
Kent Street, Grand Avenue to Zimmerman Street			839,445			839,445
2nd Street, Bridge Street to East Wausau Avenue			427,450		427,450	-
Thomas Street			5,267,700		5,267,700	-
Chicago Avenue, 2nd Street to 10th Street			686,000	100,000		586,000
TOTAL STREET IMPROVEMENTS			\$ 8,433,627	\$ 100,000	\$ 6,728,704	\$ 1,604,923
BOULEVARD TREES & LANDSCAPING						
	150 232098237					
For 2015 project streets and subdivisions			40,000		40,000	\$ -
			\$ 40,000	\$ -	\$ 40,000	\$ -
THOMAS STREET						
	144 344998212					
Thomas Street Design	CO balance	TID #6				\$ -
			\$ -	\$ -	\$ -	\$ -
ASPHALT OVERLAY AND ALLEY PAVING						
Asphalt Paving	150 232698230		\$ 750,000		\$ 750,000	\$ -
Alley Paving	150 232698236		40,000		40,000	-
TOTAL ASPHALT OVERLAY AND ALLEY PAVING			\$ 790,000	\$ -	\$ 790,000	\$ -
SIDEWALKS						
Annual Sidewalk Replacement Contract	150 233098240		300,000		300,000	\$ -
New Sidewalk - 5th St (Athletic Park)	150 233098244		\$ 60,000			60,000
TOTAL SIDEWALKS			\$ 360,000	\$ -	\$ 300,000	\$ 60,000
STREET LIGHTING						
Washington Street, RR tracks to 13th Street			230,000		230,000	\$ -
2nd Street, Bridge St to East Wausau Ave			\$ 155,000		\$ 155,000	-
TOTAL STREET LIGHTING			\$ 385,000	\$ -	\$ 385,000	\$ -
BRIDGE MAINTENANCE						
Expansion Joints			150,000			\$ 150,000
Concrete Repair			\$ 25,000			25,000
TOTAL BRIDGE MAINTENANCE			\$ 175,000	\$ -	\$ -	\$ 175,000

**CITY OF WAUSAU CAPITAL BUDGET
DETAIL ANALYSIS OF 2016 INFRASTRUCTURE PROJECTS**

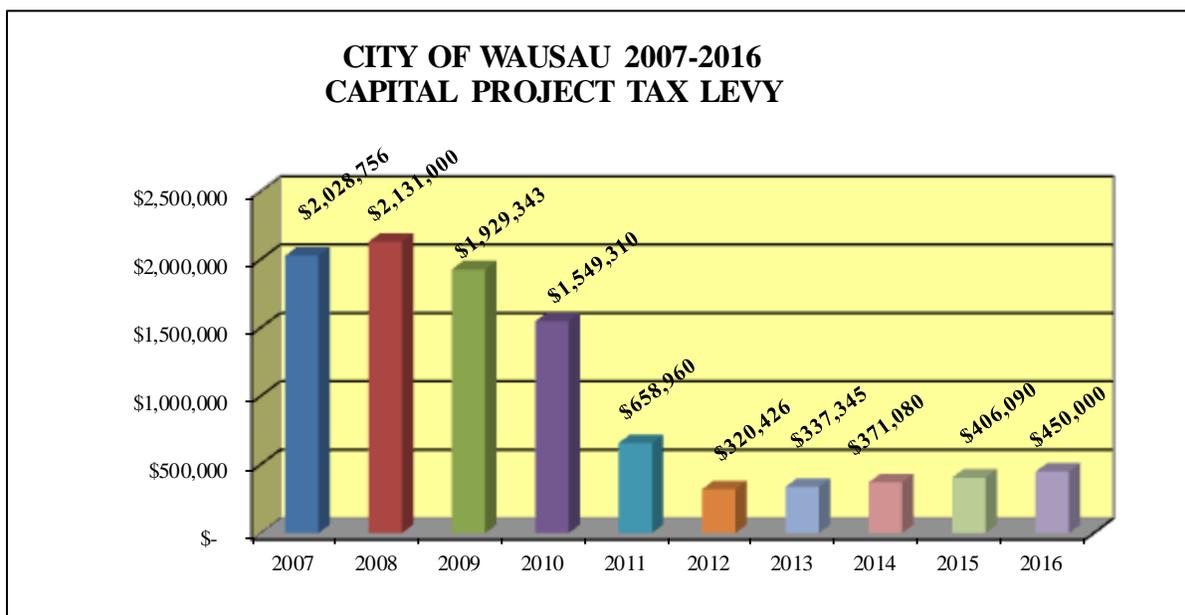
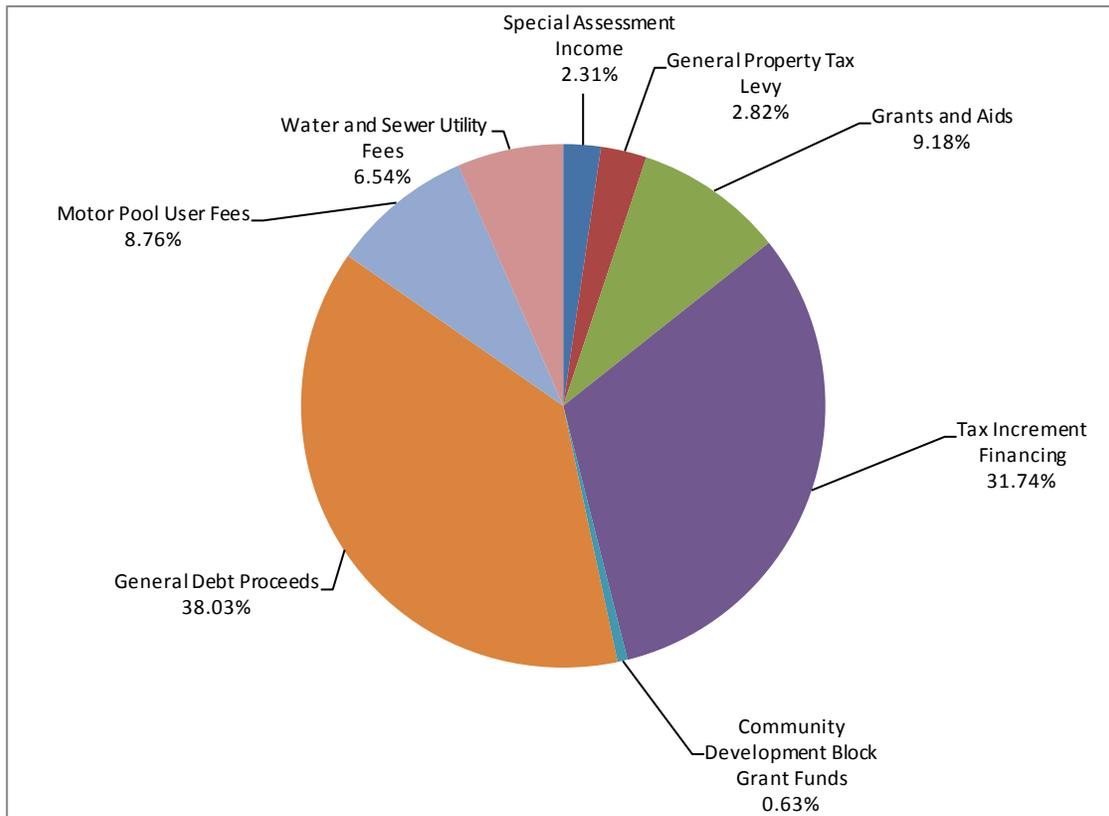
	ACCT NO.	SPECIAL FUNDING SOURCE	TOTAL REQUEST	Special Funding	DEFERRED TO FUTURE YEAR	2016 BUDGET
STORMSEWER						
	150 236198250					
Washington Street, RR tracks to 13th Street			\$ 100,000		\$ 100,000	\$ -
Kent Street, Grand Avenue to Zimmerman Street			120,000			120,000
Callon Street, 6th Avenue to 12th Avenue			100,000		100,000	-
2nd Street, Bridge Street to East Wausau Avenue			100,000		100,000	-
Chicago Avenue, 2nd Street to 10th Street			180,000			180,000
Thomas Street (TIF 6)			490,000		490,000	-
Consultant Design and Study Fees			80,000		40,000	40,000
Maintenance of Stormwater BMP's			200,000		200,000	-
BMP Construction/Modification			150,000		150,000	-
Stormwater Coalition Membership			1,500			1,500
Wetland Delineation Studies			15,000		10,000	5,000
Other Costs - DNR fees, Outreach Program, Training			11,000			11,000
TOTAL STORM SEWER			\$ 1,547,500	\$ -	\$ 1,180,000	\$ 357,500
OTHER PROFESSIONAL SERVICES						
	150 236592190					
Unanticipated Engineering Studies			\$ 200,000		\$ 100,000	100,000
TOTAL OTHER PROFESSIONAL SERVICES			\$ 200,000	\$ -	\$ 100,000	\$ 100,000
OTHER CAPITAL EXPENDITURES						
	150 236598290					
Concrete Pavement Repairs (joints/cracks)			\$ 300,000		\$ 200,000	\$ 100,000
Pavement Markings			100,000		60,000	40,000
Curb Replacement			20,000		20,000	-
TOTAL OTHER CAPITAL REPAIRS			\$ 420,000	\$ -	\$ 280,000	\$ 140,000
PARKING RAMP CAPITAL EXPENDITURES						
	150 237598437					
Annual Maintenance/repairs	CO balance & budget to		\$ 200,000	200,000		\$ -
TOTAL RAMP CAPITAL EXPENDITURES	equal \$200,000		\$ 200,000	\$ 200,000	\$ -	\$ -
WATERMAINS						
Washington Street, RR tracks to 13th Street		Utility	\$ 210,000		\$ 210,000	\$ -
Kent Street, Grand Avenue to Zimmerman Street		Utility	325,000	325,000	-	-
2nd Street, Bridge Street to East Wausau Avenue		Utility	55,000		55,000	-
Eldred Street, Cherry Street to N. 1st Ave		Utility	25,000		25,000	-
Callon Street, 6th Avenue to 12th Avenue		Utility	125,000		125,000	-
Chicago Avenue, 2nd Street to 10th St		Utility	260,000	260,000		-
Thomas Street, 4th Avenue to 17th		Utility	360,000		360,000	-
TOTAL WATER MAINS			\$ 1,360,000	\$ 585,000	\$ 775,000	\$ -
SANITARY SEWER						
Eldred Street, Cherry Street to N. 1st Ave		Utility	1,500		1,500	-
Callon Street, 6th Avenue to 12th Avenue		Utility	35,000		35,000	-
Washington Street, RR tracks to 13th Street		Utility	175,000		175,000	-
Kent Street, Grand Avenue to Zimmerman Street		Utility	260,000	260,000		-
2nd Street, Bridge Street to East Wausau Avenue		Utility	100,000		100,000	-
Chicago Avenue, 2nd Street to 10th St		Utility	200,000	200,000		-
Thomas Street, 4th Avenue to 17th Avenue		Utility	300,000		300,000	-
TOTAL SANITARY SEWER			\$ 1,071,500	\$ 460,000	\$ 611,500	\$ -
GRAND TOTAL			\$ 19,969,627	\$ 6,346,000	\$ 11,200,204	\$ 2,623,423

**CAPITAL IMPROVEMENT PROGRAM
2016 REQUEST RATING FORM SUMMARY**

CAPITAL REQUESTS		CIP REQUEST	FUNDED	AVERAGE RANKING
Athletic Park 2016 Imprvmts (Dvlp Agrmt)	Park	\$300,000	\$300,000	100
Radio Replacement	Fire	\$39,000	\$39,000	84
Police Radios - Portable Motorola Radios	Police	\$33,213	\$33,213	82
Rescue Task Force (RTF) Equipment	Fire	\$30,000	\$30,000	78
Playground Equipment	Park	\$150,000	\$75,000	78
Police Body Cameras & Data Storage	Police	\$100,000	\$100,000	77
Thermal Imaging Cameras	Fire	\$43,500	\$43,500	74
Vehicle Stabilization Struts	Fire	\$25,000	\$25,000	73
Law Enforcement Records System	CCIT	\$267,000	\$267,000	72
Fire Dept Hardware & Software Upgrades	CCIT	\$70,000		69
LED Low Level Retrofit-Downtown	DPW-Ins/Prkg	\$80,000		69
LED Retrofit for Jefferson Parking Ramp	DPW-Ins/Prkg	\$80,000	\$80,000	68
Robotic Total Station (Surveying Instrument)	DPW-Eng	\$40,000		62
GIS Base Map Features	DPW-GIS	\$84,000		62
Central Station Replcmt Feasibility Study	Fire	\$60,000		62
Wausau Comprehensive Outdoor Rec Plan	Park	\$30,000	\$30,000	62
Fire Station #3 Refurbishment	Maintenance	\$49,800		60
East Hanger Development Area-Phase 1	Airport	\$1,393,750	\$1,393,750	59
Loan Tracking Software (Replace mod in LRS)	CCIT	\$85,000		59
Land Records System Replacement	CCIT	\$150,000		58
Street Tree Inventory, Mgmt Sftw, Hrdw	Park	\$125,000		53
Microfiber Runway 13/31 & Rnwy/Txwy Mrkgs	Airport	\$150,000	\$150,000	51
Contract Management Solution	CCIT	\$75,000		50
Replace iSeries Municipal Court Application	CCIT	\$40,876		50
Roof Rehabilitation	MetroRide	\$170,000		49
Fuel Island Upgrade	DPW-Strts&Mnt	\$30,000		48
Replace Floor Scrubber/ Sweeper	MetroRide	\$46,000		45
Widen McCleary Street	DPW-Strts&Mnt	\$23,000		43
City Hall Basement Refurbishment	Maintenance	\$30,000		42
DPW Building Maintenance-Garage Roof	DPW-Strts&Mnt	\$15,000		41
Wash Facility A&E Study	DPW-Strts&Mnt	\$60,000		41
T-Hanger 01-10 Maintenance	Airport	\$65,000		40
West End Garage Rooftop Heaters	DPW-Strts&Mnt	\$30,000		40
Public Safety Building Imprvmts-503 Garage	Maintenance	\$50,000		38
Supervisor Van Replacement	MetroRide	\$25,000		38
Hanger #3 Door Replacement	Airport	\$300,000		37
PC Replacement	CCIT	\$70,000	\$50,000	0
Server and Network Small Capital Projects	CCIT	\$55,000		0
Video and Voice Small Capital Projects	CCIT	\$33,000		0
Cameras 400 Block and Barkr-Stewrt Island	CCIT	\$43,000		0

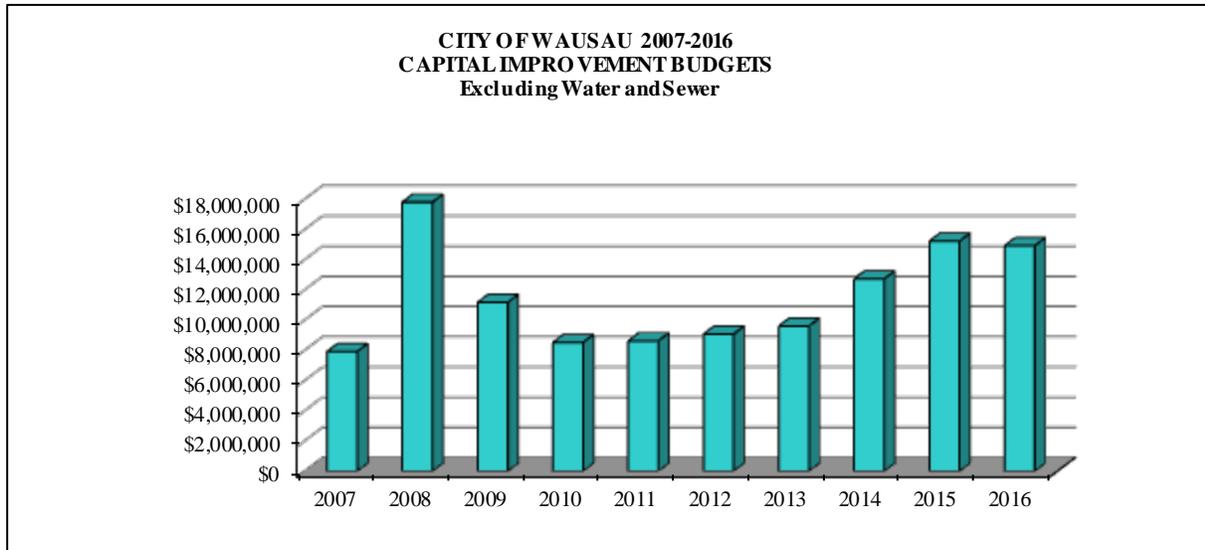
REVENUES:

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.

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
2016	\$8,713,346	\$1,705,695	24.34%
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%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2016	\$8,263,346	\$1,625,715	24.49%
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%

PROJECT STATUS:

Beginning in 2015 departments report project status. Below is a summary of projects that will likely be uncompleted at yearend.

DOT Projects - will be awaiting final invoices
Street Tree Replacement
2nd Street and Clark was delayed until 2016
Oblique Imagery Project
Memorial Pool Construction

CENTRAL CAPITAL PURCHASING FUND

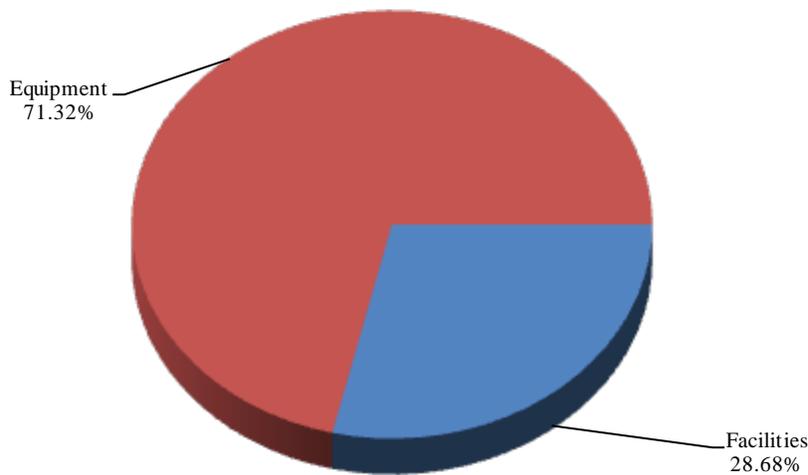
MISSION:

To maintain and fund capital equipment and facilities that do not meet the financial thresholds of the Capital Projects Fund set at \$25,000 or more.

RESPONSIBILITIES:

This organization provides the financial resources for capital improvements which do not meet the threshold of \$25,000. The intent is to budget a consistent, increasing amount annually to meet the replacement needs of the departments. Revenues to support these expenditures are provided by property taxes.

BUDGET:



BUDGET SUMMARY								
	2013	2014	2015			2016		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Capital Outlay							123,800	123,800
Total Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 123,800	\$ 123,800
Taxes							\$ 123,800	\$ 123,800
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 123,800	\$ 123,800

BUDGET HIGHLIGHTS:

The Common Council expressed an interest in finding a consistent way to fund small capital outlay projects that did not meet the CIP financial thresholds. Initially there was thought of expanding the Motor Pool Fund, an internal service fund to finance these capital purchases. This was difficult to achieve since the General Fund Expenditures

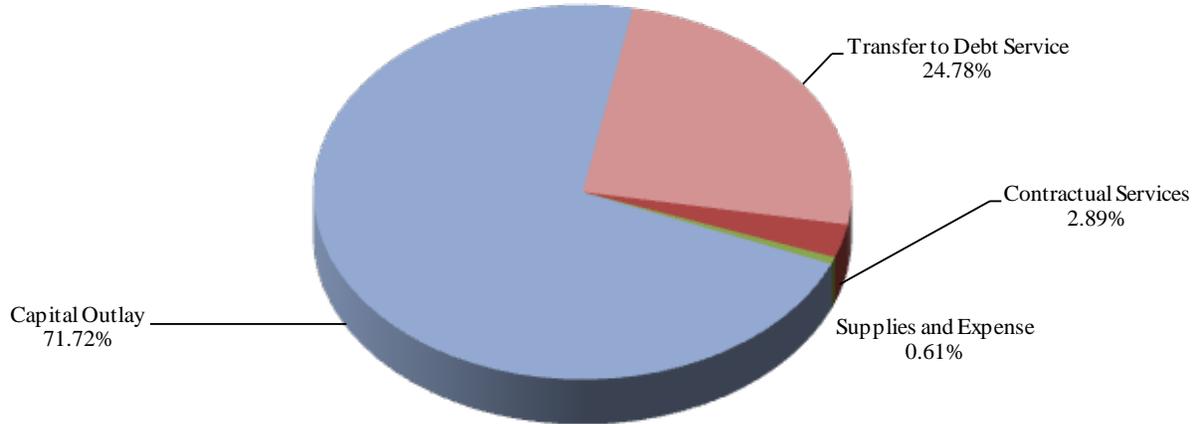
would increase in response to the internal service fund charges. Since the the State of Wisconsin Expenditure Restraint Program strictly limits the growth in General Fund expenses it was determined that establishing a Central Purchasing Fund would accomplish the goal in a similar fashion. The fund is financed wholly by General Property Taxes. Capital Outlay from individual department budgets was transferred to this fund to beginning with the 2016 budget.

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2016	\$123,800	New Fund	

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2016	\$0	New Fund	

BUDGET:



BUDGET SUMMARY								
	2013	2014	2015			2016		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Contractual Services	\$ 209,791	\$ 180,773	\$ 230,000	\$ 409,726	\$ 566,608	\$ 238,150	\$ 238,150	\$ 238,150
Supplies and Expense		71,919			\$ 75,000	\$ 50,000	\$ 50,000	\$ 50,000
Debt Service		37,715						
Fixed Charges		12,251						
Grants, Contributions & Donations	1,000			1,139,000	1,129,000			
Capital Outlay	1,135,783	1,771,001	4,725,000	7,127,968	4,108,859	5,909,577	5,909,577	5,909,577
Transfer to Debt Service	2,815,752	2,197,602	2,090,133	2,090,133	2,090,133	2,041,961	2,041,961	2,041,961
Total Expenses	\$ 4,162,326	\$ 4,271,261	\$ 7,045,133	\$ 10,766,827	\$ 7,969,600	\$ 8,239,688	\$ 8,239,688	8,239,688
Tax Increment	\$ 1,851,630	\$ 1,822,210	\$ 1,850,692	\$ 1,850,692	\$ 1,939,909	\$ 2,122,455	\$ 2,122,455	\$ 2,122,455
Intergovernmental Grants and Aids	166,538	40,000						
Public Charges for Services	9,721	7,333						
Miscellaneous Revenue	53,727	15,945	1,751,302	1,751,302	1,159,640	1,420,696	1,420,696	1,420,696
Debt Proceeds	1,108,000	1,203,122	3,000,000	4,704,000	4,044,000	4,800,000	4,800,000	4,800,000
Transfer from Other Funds		40,000						
Total Revenues	\$ 3,189,616	\$ 3,128,610	\$ 6,601,994	\$ 8,305,994	\$ 7,143,549	\$ 8,343,151	\$ 8,343,151	\$ 8,343,151

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

Details of the 2015 Anticipated Expenses and 2016 6 budget are outlined below

2015 PROJECTS

Resurrection Church, Demo and Prep	\$ 1,110,000
McClellan Street and Sidewalk	240,000
Riverfront Redevelopment - WOW	1,129,000
1st Street Extension & Parking	1,224,449
Overhead Utility Line Relocation	1,000,000
Remediation and Professional Services	<u>1,126,018</u>
2015 Total	<u>\$ 5,829,467</u>

2016 PROJECTS

Dudley SkyWalk	1,500,000
Riverfront Work	3,862,727
(River Bank Improvements, Wharf, River Edge Trail, Pedestrian Bridge, Electrical Improvements, Sternberg and Adirondack Area Improvements)	
Stream Bank Improvements (New Stream)	<u>800,000</u>
2016 Total	<u>6,162,727</u>

DISTRICT VALUATIONS:

<u>YEAR</u>	<u>EQUALIZED VALUATION</u>	<u>PERCENTAGE INCREASE</u>
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%
2015	119,919,400	6.06%

DISTRICT FUTURE OBLIGATIONS:

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

	Original Amount Borrowed	Repaid	Balance 12/31/2015
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	13,445,000	-
2005B General Obligation Note	2,000,000	2,000,000	-
2007 General Obligation Note	1,396,190	1,396,190	-
2008 General Obligation Note	270,000	180,000	90,000
2009 General Obligation Note	320,000	180,000	140,000
2010A General Obligation Note	1,580,447	725,000	855,447
2012A General Obligation Note - Taxable	2,725,000	775,000	1,950,000
2012B General Obligation Note Refunding	6,280,000	465,000	5,815,000
2014A Refunding Bonds	410,000	140,000	270,000
2014B General Obligation Bonds	1,185,000		1,185,000
2015B General Obligation Bonds	1,420,000		1,420,000
2015C General Obligation Bonds - Taxable	2,655,000		2,655,000
Foundation Loan - Housing	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>\$ 64,756,878</u>	<u>\$ 48,668,431</u>	<u>\$ 16,088,447</u>

DISTRICT FUTURE OBLIGATIONS:

The annual debt retirement each year is as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2016	1,655,000	386,961	2,041,961
2017	1,755,000	331,240	2,086,240
2018	2,655,000	294,053	2,949,053
2019	1,920,000	228,972	2,148,972
2020	1,945,447	185,538	2,130,985
2021	1,518,000	144,161	1,662,161
2022	685,000	114,736	799,736
2023	390,000	100,627	490,627
2024	400,000	90,055	490,055
2025	410,000	78,713	488,713
2026	425,000	66,065	491,065
2027	435,000	52,130	487,130
2028	455,000	37,370	492,370
2029	465,000	21,745	486,745
2030	375,000	6,876	381,876
2031	600,000	-	600,000
	<u>16,088,447</u>	<u>2,764,101</u>	<u>22,515,422</u>

DISTRICT DEVELOPMENT OBLIGATIONS:

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.

In 2015 the Common Council authorized City officials to enter into a development agreement for the construction of a new entertainment facility on the City owned downtown riverfront property. The agreement arrangements require the developer to construct and operate an entertainment facility and maintain certain employment levels. In exchange the City will provide an 85 year ground lease at \$1,000 per month beginning December 2018, a \$804,000 loan and a \$325,000 grant.

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 2013-2025 but provides for a return on investments through the life of the District.

TID #3 CASH FLOW PROJECTIONS

Year	USES OF FUNDS				SOURCES OF FUNDS				Annual Surplus (Deficit)	Accumulated Balance
	Total Annual Debt Service Existing Issues	2016 Debt Issue \$4,800,000 3.75% Interest	Administrative, Organization & Discretionary Costs	Capital Expenditures	Debt Proceeds	Other Income	WOW Loan Payments	Grant & Donation Income		
2014	\$2,217,195		\$71,919	\$2,267,481	\$1,185,000	\$92,960	\$383,456	\$1,752,528	(\$1,142,651)	\$ (3,248,091)
ESTIMATED										
2015	2,090,133		50,000	5,829,467	4,044,000	76,880	1,154,000	1,868,669	(826,051)	(4,074,142)
2016	2,041,961		35,000	6,162,727	4,800,000	142,872	1,356,000	2,050,955	110,139	(3,964,003)
2017	2,086,240	180,000	35,000			75,090	47,299	2,071,465	(107,386)	(4,071,389)
2018	2,949,053	180,000	35,000			74,822	48,299	2,138,731	(902,201)	(4,973,590)
2019	2,148,972	180,000	35,000			72,566	59,299	2,160,118	(71,989)	(5,045,579)
2020	2,130,985	180,000	35,000			72,386	59,299	2,181,719	(32,581)	(5,078,160)
2021	1,662,161	474,375	35,000			72,305	59,299	2,203,537	163,605	(4,914,555)
2022	799,736	561,250	35,000			72,714	59,299	2,225,572	961,599	(3,952,956)
2023	490,627	546,250	35,000			75,118	59,299	2,247,828	1,310,368	(2,642,588)
2024	490,055	531,250	35,000			78,394	59,299	2,270,306	1,351,694	(1,290,894)
2025	488,713	516,250	35,000			81,773	59,299	2,293,009	1,394,118	103,224
2026	491,065	501,250	35,000			85,258	59,299	2,315,939	1,433,181	1,536,405
2027	487,130	584,375	35,000			88,841	59,299	2,339,098	1,380,733	2,917,138
2028	492,370	565,625	35,000			92,293	59,299	2,362,489	1,421,086	4,338,224
2029	486,745	546,875	35,000			95,846	59,299	2,386,114	1,472,639	5,810,863
2030	381,876	528,125	35,000			99,527	59,299	2,409,975	1,623,800	7,434,663
2031	600,000	509,375	35,000			103,587	59,299	2,434,075	1,452,586	8,887,249
<hr/>										
	\$20,317,822	\$6,585,000	\$610,000	\$11,992,194	\$8,844,000	\$1,460,272	\$866,485	\$2,510,000	\$37,959,599	

TAX INCREMENT DISTRICT NUMBER FIVE FUND

MISSION:

To fund the third expansion of the City's business campus

RESPONSIBILITIES:

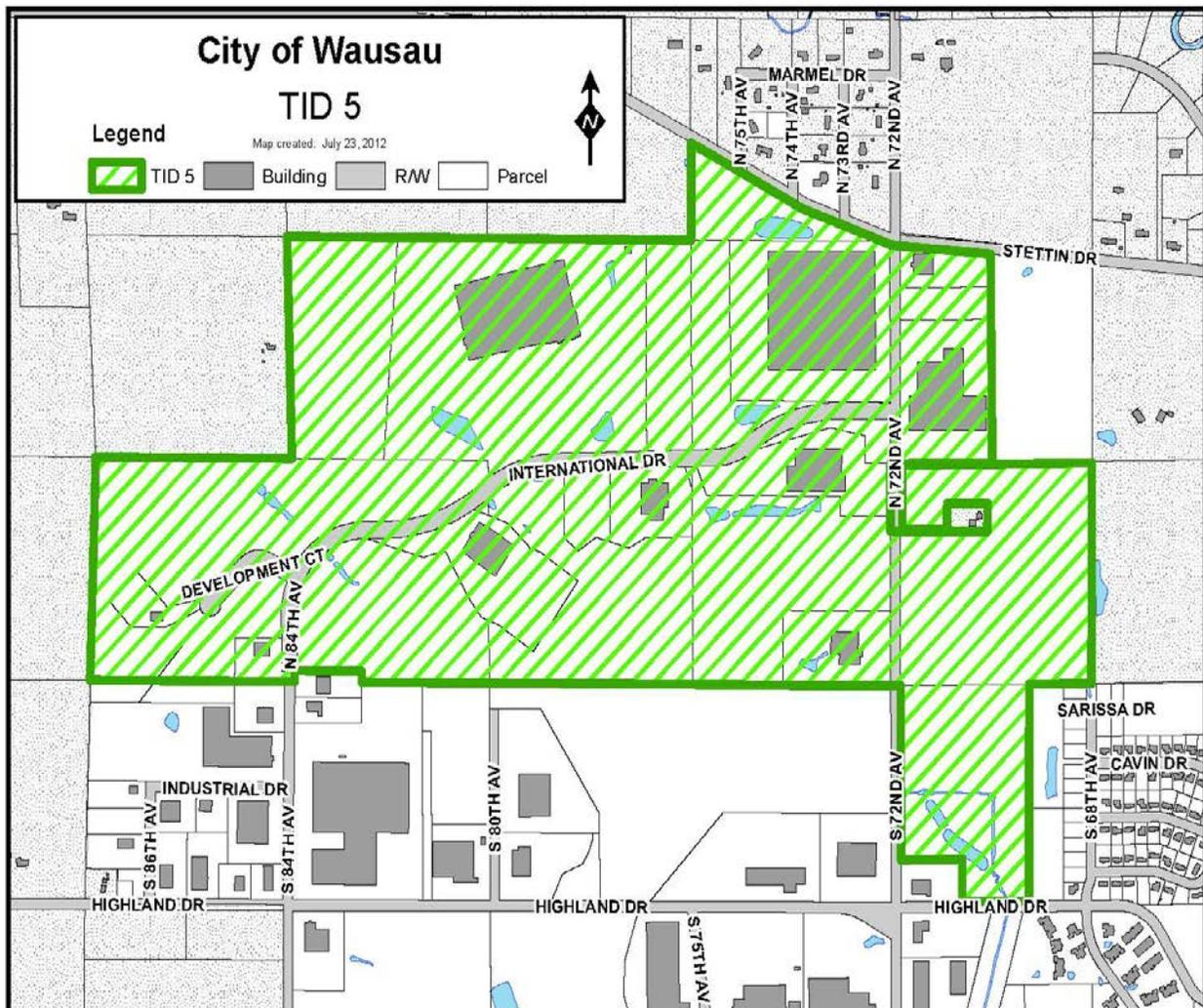
This fund accounts for the receipt of district increment, and other program income generated from the project. These funds are applied to debt service and other eligible capital costs.

DISTRICT FACTS:

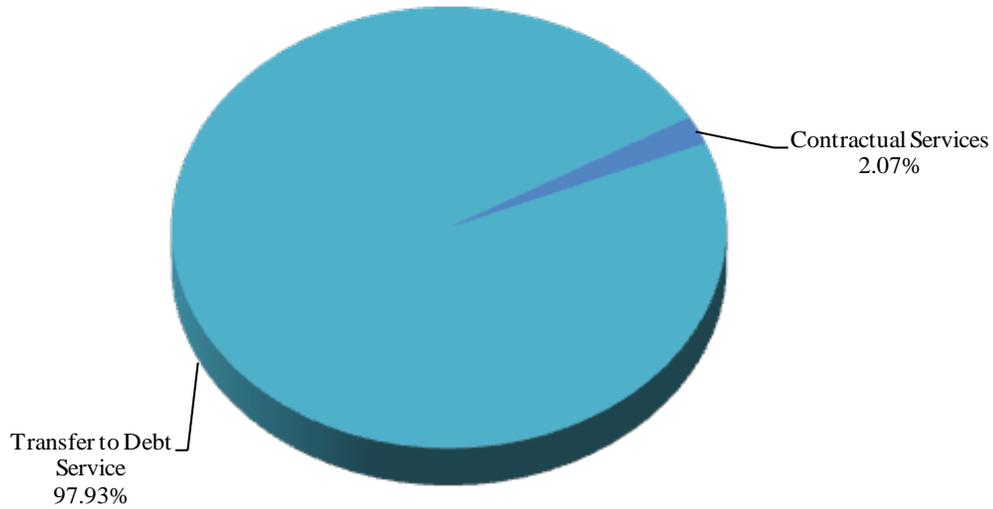
Creation Date: July 31, 1997

Last Date Project Costs Incurred: July 8, 2015

Mandated Final Dissolution Date: July 8, 2020



BUDGET:



BUDGET HIGHLIGHTS:

BUDGET SUMMARY								
	2013	2014	2015			2016		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Contractual Services	\$ 19,085	\$ 68,804	\$ 40,000	\$ 40,000	\$ 46,628	\$ 6,000	\$ 6,000	\$ 6,000
Grants & Contributions	160,000	650,000		650,000	600,000			
Transfer to Debt Service	548,886	458,923	281,028	281,028	281,028	283,598	283,598	283,598
Total Expenses	\$ 727,971	\$ 1,177,727	\$ 321,028	\$ 971,028	\$ 927,656	\$ 289,598	\$ 289,598	\$ 289,598
Taxes	\$ 1,259,989	\$ 1,288,068	\$ 1,182,063	\$ 1,182,063	\$ 1,337,470	\$ 1,422,594	\$ 1,422,594	\$ 1,422,594
Miscellaneous Revenue		125						
Total Revenues	\$ 1,259,989	\$ 1,288,193	\$ 1,182,063	\$ 1,182,063	\$ 1,337,470	\$ 1,422,594	\$ 1,422,594	\$ 1,422,594

The budget reflects the 2016 debt payments along with administrative costs.

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 12/31/2015
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	1,885,000	555,000
Total	\$9,936,877	\$9,381,877	\$555,000

DEBT RETIREMENT:

	Principal	Total Interest	Total
2016	270,000	13,598	283,598
2017	285,000	4,774	289,774
	555,000	106,971	1,313,323

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	44,942,200	0.06%
2015	48,176,800	7.20%

CASH FLOW PROJECTIONS:

Year	USES OF FUNDS			SOURCES OF FUNDS		Annual Surplus (Deficit)	Cumulative Balance
	Total Annual Debt Service	Administrative, Organization & Discretionary Costs	Developer Incentives	Tax Increment	Other Income		
Accumulated Balance							(\$198,888)
2015	\$281,028	\$46,628	\$600,000	\$1,185,556	\$151,914	\$409,814	\$210,926
2016	\$283,598	\$6,000		\$1,271,552	\$151,042	\$1,132,996	\$1,343,922
2017	\$289,774	\$6,000		\$1,185,556	\$161,042	\$1,050,824	\$2,394,746

TAX INCREMENT DISTRICT NUMBER SIX FUND

MISSION:

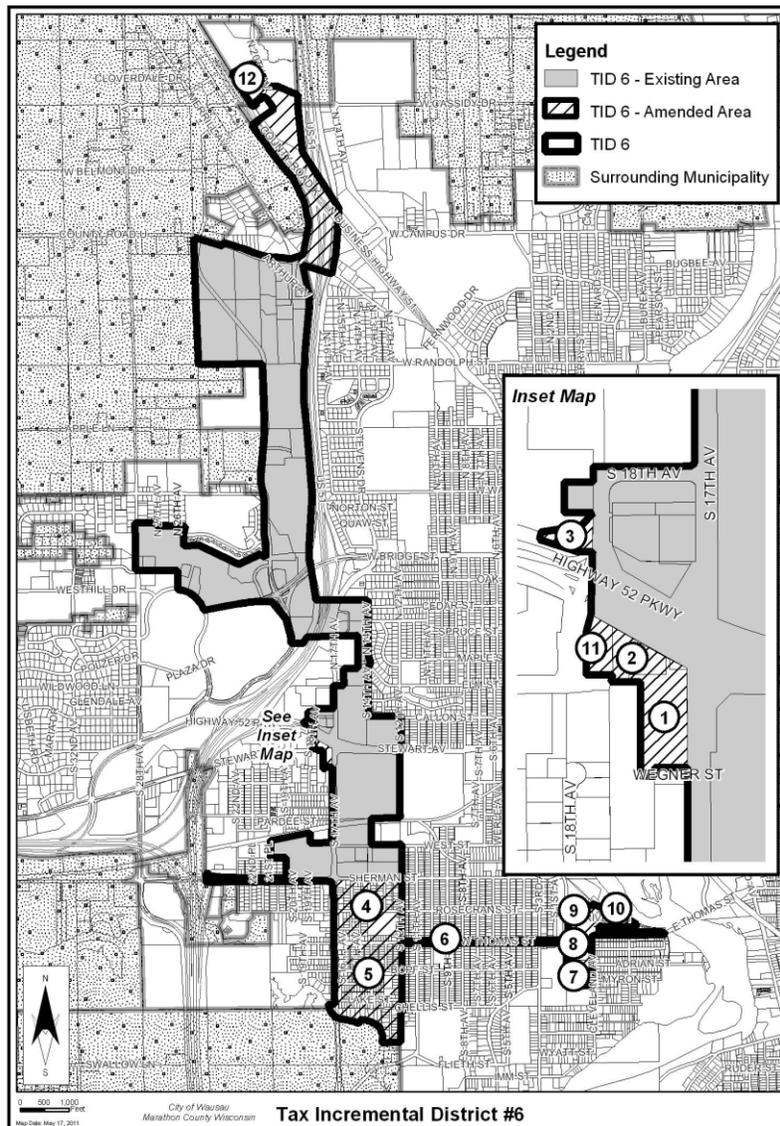
To fund public infrastructure within the District, and assist with development and redevelopment of the area which is located along the Interstate I-39 corridor with the northern border as County Road U and Thomas Street as the southern border.

RESPONSIBILITIES:

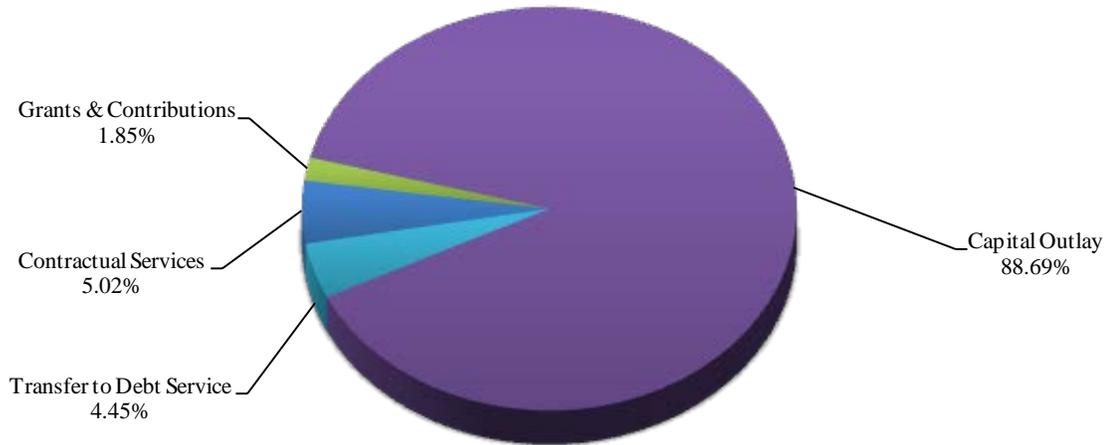
This fund accounts for the receipt of district increment, and other program income generated from the project. These funds are applied to debt service and other eligible capital costs.

DISTRICT FACTS:

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



BUDGET:



BUDGET SUMMARY									
	2013		2014		2015			2016	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted	
Contractual Services	\$ 92,358	\$ 52,132	\$ 242,150	\$ 245,650	\$ 53,631	\$ 560,150	\$ 560,150	\$ 560,150	
Debt Service	\$ 23,314								
Grants & Contributions	455,939	571,777	328,600	453,600	304,311	206,032	206,032	206,032	
Capital Outlay	3,448,111	307,470	4,500,000	4,927,164	396,693	9,900,868	4,633,168	4,633,168	
Transfer to Debt Service	534,442	769,689	703,182	703,182	703,182	497,031	497,031	497,031	
Total Expenses	\$ 4,554,164	\$ 1,701,068	\$ 5,773,932	\$ 6,329,596	\$ 1,457,817	\$11,164,081	\$ 5,896,381	\$ 5,896,381	
Taxes	\$ 1,035,064	\$ 1,272,336	\$ 1,528,014	\$ 1,528,014	\$ 1,592,676	\$ 1,651,520	\$ 1,651,520	\$ 1,651,520	
Public Charges	72,920	100,560	31,350	31,350	31,350	31,350	31,350	31,350	
Miscellaneous	285	6,920	6,435	6,435	6,435	6,196	6,196	6,196	
Other Financing Sources	2,120,333		4,500,000	4,660,000	-	9,767,000	4,500,000	4,500,000	
Total Revenues	\$ 3,228,602	\$ 1,379,816	\$ 6,065,799	\$ 6,225,799	\$ 1,630,461	\$11,456,066	\$ 6,189,066	\$ 6,189,066	

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The 2016 budget anticipates developer payments, capital outlay, debt retirement and administrative costs outlined within the cash flow statement.

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 Amount Borrowed	Repaid	Balance 12/31/2015
2005A General Obligation Note	\$1,539,475	\$1,539,475	\$0
2010A General Obligation Note	\$400,000	\$200,000	\$200,000
2011A General Obligation Note	\$1,244,970	\$498,960	\$746,010
2012B General Obligation Note	\$700,000	\$225,000	\$475,000
2013A General Obligation Note	\$2,065,000	\$460,000	\$1,605,000
	<u>\$5,949,445</u>	<u>\$2,923,435</u>	<u>\$3,026,010</u>

	Principal	Interest	Total
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>3,026,010</u>	<u>249,717</u>	<u>3,275,727</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.

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.

The City approved a development agreement at 828 and 821 S 5th Avenue for the creation of a World Market. The agreement provides that the developer will rehabilitate to blighted properties and create a year round market place with individual market spaces. These market spaces will create entrepreneurial opportunities. In exchange the city is providing a 15 year \$100,000 loan at 3.3% interest with two months payment deferral. In addition the City is providing a \$25,000 forgivable loan which will provide a five year forgiveness period for each year the market spaces are rented to a majority of low to moderate income.

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%
2015	\$138,977,200	1.92%

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 Thomas Street Project Phase II or Bridge Street Realignment.

TID #6 CASH FLOW PROJECTIONS

Year	USES OF FUNDS					SOURCES OF FUNDS					Annual Surplus (Deficit)	Cumulative Balance
	Total Annual Debt Service	Debt Retirement	Administrative, Thomas St Organization, & Discretionary Costs	Developer Incentives	Capital Expenditures	Other Income	Loan Repayments	Special Assessme nt Income	Debt Proceeds	Tax Increment		
ACTUAL												
2005			\$82,793		\$1,362,222	\$14,567			\$1,539,475		\$109,027	\$109,027
2006	\$185,737		\$14,395		\$327,530	\$3,615					(\$524,047)	(\$415,020)
2007	\$178,803		\$18,028		\$76,024	\$73,470			\$449,635		\$250,250	(\$164,770)
2008	\$188,711		\$56,664	\$183,962	\$203,833	\$37,998	\$30,896		\$520,672		(\$43,604)	(\$208,374)
2009	\$187,783		\$12,276	\$553,595	\$984	\$34,058	\$7,678		\$730,190		\$17,288	(\$191,086)
2010	\$192,133		\$29,845		\$360,870	\$61,464	\$7,134	\$400,000	\$858,034		\$743,784	\$552,698
2011	\$243,819		\$31,929	\$257,466	\$455,652	\$62,465	\$8,405	\$1,244,970	\$991,225		\$1,318,199	\$1,870,897
2012	\$390,527		\$30,329	\$340,876	\$1,948,737	\$90,268	\$5,483	\$700,000	\$1,059,794		(\$854,924)	\$1,015,973
2013	\$57,757		\$43,797	\$455,939	\$3,496,673	\$135,209	\$73,155	\$2,065,000	\$955,238		(\$1,325,564)	(\$309,591)
2014	\$769,690		\$44,120	\$571,777	\$315,483	\$98,478	\$104,853		\$1,176,485		(\$321,254)	(\$630,845)
ESTIMATED												
2015	\$703,182		\$53,631	\$304,311	\$396,693	\$85,647	\$6,435	\$31,350	\$1,507,029		\$172,644	(\$458,201)
2016	\$497,031		\$560,150	\$206,032	\$4,633,168	\$75,000	\$6,196	\$31,350	\$4,500,000	\$1,576,520	\$292,685	(\$165,516)
2017	\$488,191	\$530,000	\$43,450		\$5,267,000	\$75,000	\$6,196	\$30,760	\$5,267,000	\$1,330,000	\$380,315	\$214,799
2018	\$479,235	\$1,205,000	\$43,450			\$60,000	\$6,196		\$1,600,000		(\$61,489)	\$153,310
2019	\$470,027	\$1,205,000	\$43,450			\$60,000	\$304,894		\$1,600,000		\$246,417	\$399,727
2020	\$459,622	\$1,205,000	\$18,000			\$60,000	\$6,196		\$1,600,000		(\$16,426)	\$383,301
2021	\$404,571	\$1,205,000	\$18,000			\$60,000	\$6,196		\$1,600,000		\$38,625	\$421,926
2022	\$274,050	\$1,205,000	\$18,000			\$60,000	\$6,196		\$1,600,000		\$169,146	\$591,072
2022	\$203,000	\$1,205,000	\$18,000			\$60,000	\$6,821		\$1,600,000		\$240,821	\$831,893
2023		\$1,205,000	\$18,000			\$60,000	\$1,500		\$1,600,000		\$438,500	\$1,270,393
2024		\$1,205,000	\$18,000			\$60,000	\$1,500		\$1,600,000		\$438,500	\$1,708,893
2025		\$1,205,000	\$18,000			\$60,000	\$1,500		\$1,600,000		\$438,500	\$2,147,393
TOTAL	6,873,869	11,375,000	1,234,307	2,873,958	18,844,869	1,387,239	359,826	331,064	15,716,445	25,554,822		

2016

Thomas Street	
Land Acquisition, relocation, demolition	\$4,500,000
Design Engineering	\$100,000
Stewart Avenue and 17th Avenue Intersection	
Final DOT payment	\$33,168
Capital Outlay	\$4,633,168
Developer Payments	
Rasmussen College	\$56,032
Kocourek Automotive Group	\$150,000
	\$206,032
Other Professional Services and Administration	\$560,150

2017

Thomas Street	
Street Improvements	\$5,267,700

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:

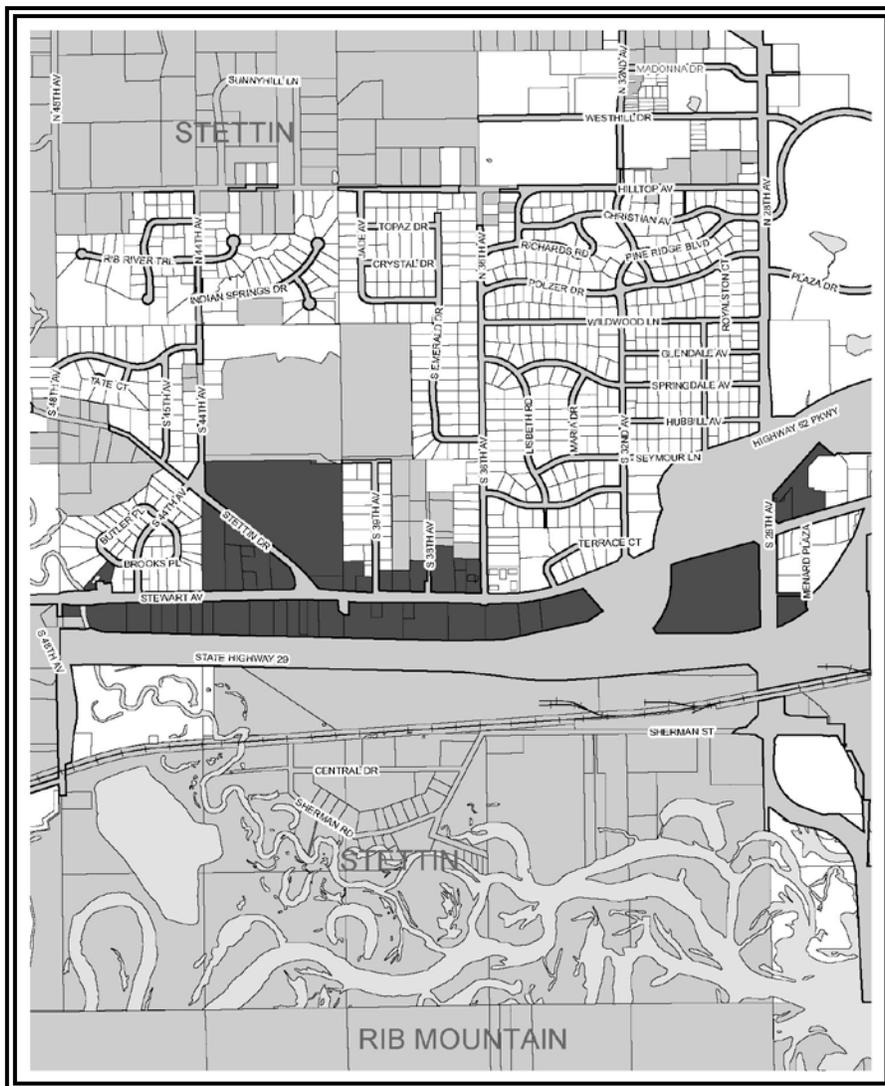
This fund accounts for the receipt of district increment, and other program income generated from the project. These funds are applied to debt service and other eligible capital costs.

DISTRICT FACTS:

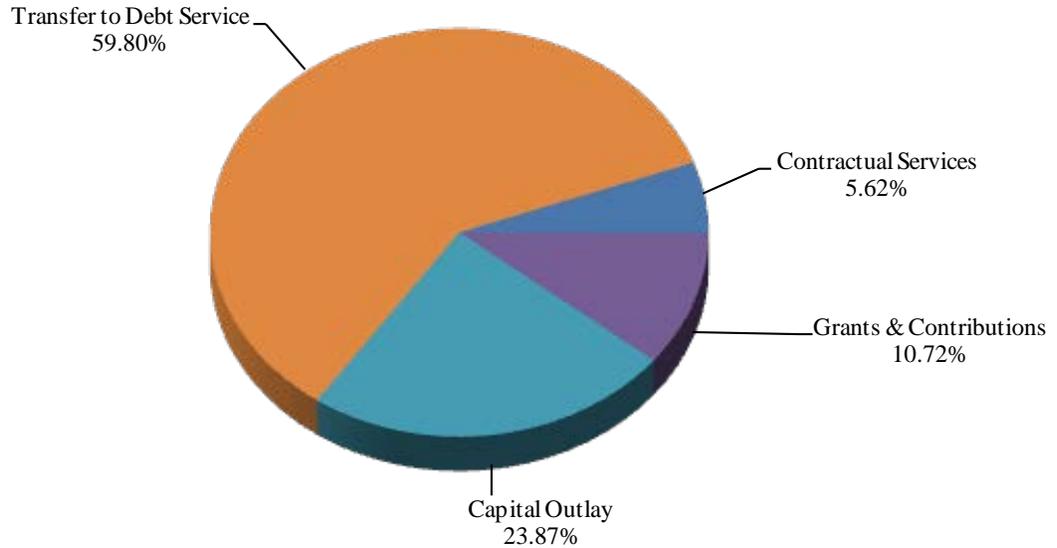
Creation Date: January 11, 2006

Last Date Project Costs Incurred: January 10, 2021

Mandated Final Dissolution Date: January 10, 2026



BUDGET:



BUDGET SUMMARY									
	2013		2014		2015			2016	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted	
Contractual Services	\$ 12,589	\$ 9,597	\$ 92,000	\$ 92,000	\$ 67,650	\$ 57,650	\$ 57,650	\$ 57,650	
Grants & Contributions									
Debt Service	5,024								
Grants & Contributions	438,484		75,000	75,000	75,000	110,000	110,000	110,000	
Capital Outlay	17,696		230,000	230,000		245,000	245,000	245,000	
Transfer to Debt Service	626,800	671,117	631,951	631,951	631,951	613,851	613,851	613,851	
Total Expenses	\$ 1,100,593	\$ 680,714	\$ 1,028,951	\$ 1,028,951	\$ 774,601	\$ 1,026,501	\$ 1,026,501	\$ 1,026,501	
Taxes	\$ 335,073	\$ 427,930	\$ 522,457	\$ 522,457	\$ 540,583	\$ 567,000	\$ 567,000	\$ 567,000	
Public Charges	6,114								
Miscellaneous	550	25							
Debt Proceeds	457,007					200,000	200,000	200,000	
Total Revenues	\$ 798,744	\$ 427,955	\$ 522,457	\$ 522,457	\$ 540,583	\$ 767,000	\$ 767,000	\$ 767,000	

BUDGET HIGHLIGHTS:

The 2016 Budget provides for the following: Stormwater Engineering and Construction of \$50,000 and \$200,000. In addition, developer payments of \$110,000 are anticipated in 2016. Debt service and deficits will be paid by increment and advances from other funds.

DISTRICT FUTURE OBLIGATIONS:

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

	Original		Balance 12/31/2015
	Amount 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	2,560,000	1,095,000
2009A General Obligation Note	680,000	400,000	280,000
2010A General Obligation Note	78,000	30,000	48,000
2012B General Obligation Note	110,105	75,640	34,465
2013B General Obligation Note	445,000	105,000	340,000
2014A GO (to refinance 2007 Issue)	135,000	45,000	90,000
	<u>\$ 5,923,067</u>	<u>\$ 4,035,602</u>	<u>\$ 1,887,465</u>

	Principal	Interest	Total
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>1,887,465</u>	<u>110,388</u>	<u>1,997,853</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	<u>1,035,942</u>	<u>-</u>
Total	<u>\$ 1,479,712</u>	<u>\$ 438,484</u>

CASH FLOW PROJECTIONS:

The cash flow predicts deficits early with the financial condition improving with the creation of new developments planned within the 2800 Stewart Avenue, LLC development agreement for the commercial area of the Hwy29/52/139 corridor. Temporary deficits will be financed by advances from other funds.

TAX INCREMENTAL DISTRICT NUMBER SEVEN CASH FLOW PROJECTION

Year	USES OF FUNDS				SOURCES OF FUNDS				Annual Surplus (Deficit)	Cumulative Balance
	Existing Annual Debt Service	Administrative, Organization, & Discretionary Costs	Developer Incentives	Other Project Costs	Other Income	Special Assessment Income	Debt Proceeds	Tax** Increment		
ACTUAL										
1 2006	\$2,454	\$8,963		\$341,235			\$350,000		(\$2,652)	(\$2,652)
2 2007	\$62,953	\$43,501		\$629,179	\$4,418		\$469,962		(\$261,253)	(\$263,905)
3 2008	\$153,820	\$7,223		\$3,404,359	\$6,523	\$142,006	\$3,655,000	\$100,046	\$338,173	\$74,268
4 2009	\$607,955	\$5,006		\$980,731	\$7,849	\$73,225	\$680,000	\$389,929	(\$442,689)	(\$368,421)
5 2010	\$663,182	\$16,716		\$173,275	\$10,541	\$46,848	\$78,000	\$349,929	(\$367,855)	(\$736,276)
6 2011	\$647,328	\$17,500		\$51,357	\$13,500	\$47,650		\$392,106	(\$262,929)	(\$999,205)
7 2012	\$735,028	\$11,718		\$852	\$10,871	\$35,776	\$110,105	\$367,717	(\$223,129)	(\$1,222,334)
8 2013	\$631,824	\$12,589	\$438,484	\$17,697	\$24,203	\$6,664	\$445,000	\$322,877	(\$301,850)	(\$1,524,184)
9 2014	\$671,117	\$7,002		\$2,595	\$11,136			\$416,819	(\$252,759)	(\$1,776,943)
ESTIMATED										
10 2015	\$631,951	\$7,650	\$75,000 *	\$60,000	\$8,039			\$532,544	(\$234,018)	(\$2,010,961)
11 2016	\$613,851	\$7,650	\$110,000 *	\$295,000	\$8,000		\$200,000	\$559,000	(\$259,501)	(\$2,270,462)
12 2017	\$562,113	\$17,000	\$75,000 *		\$10,000			\$603,385	(\$40,728)	(\$2,311,190)
13 2018	\$515,394	\$17,000	\$36,000 *		\$10,000			\$606,402	\$48,008	(\$2,263,182)
14 2019	\$130,545	\$17,000	\$36,000 *		\$10,000			\$609,434	\$435,889	(\$1,827,293)
15 2020	\$51,350	\$17,000	\$36,000 *		\$10,000			\$612,481	\$518,131	(\$1,309,162)
16 2021	\$42,400	\$17,000	\$125,000 *		\$10,000			\$741,668	\$567,268	(\$741,894)
17 2022	\$41,600		\$160,000 *		\$10,000			\$745,376	\$553,776	(\$188,118)
18 2023	\$40,600		\$160,000 *		\$10,000			\$749,103	\$558,503	\$370,385
19 2024			\$160,000 *		\$10,000			\$752,849	\$602,849	\$973,234
20 2025			\$62,942 *		\$10,000			\$756,613	\$703,671	\$1,676,905
21 2026					\$10,000			\$760,396	\$770,396	\$2,447,301
TOTAL	\$6,805,465	\$230,518	\$1,474,426	\$5,956,280	\$205,080	\$352,169	\$5,988,067	\$10,368,674		

*estimated payout schedule of developer agreement Stewart Avenue LLC

** Increment estimated to increase based upon developer commitments

2016 Projects:

Storm Water Detention/Retention	\$200,000
Developer Payment – Stewart Ave LLC	110,000
Consulting Services	50,000
DOT final payment	45,000

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%
2015	50,526,800	1.98%

TAX INCREMENT DISTRICT NUMBER EIGHT FUND

MISSION:

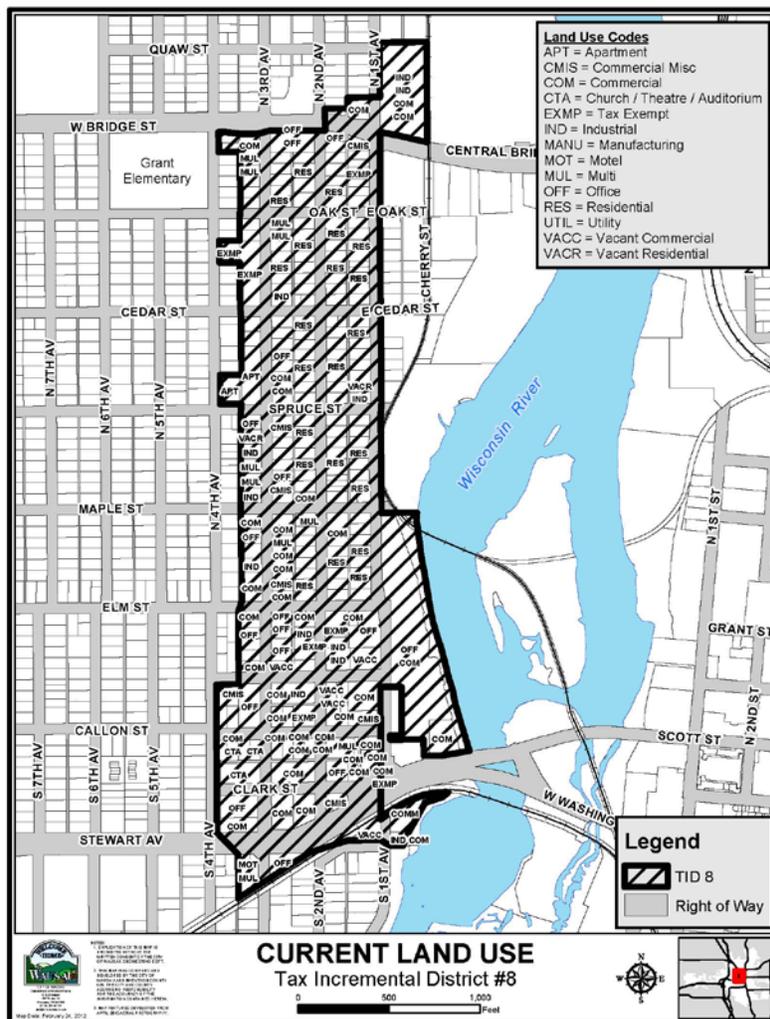
To fund public infrastructure, support economic development and blight elimination within the District. This district will complement the efforts of Tax Increment District Number Three located on the east side of the river.

RESPONSIBILITIES:

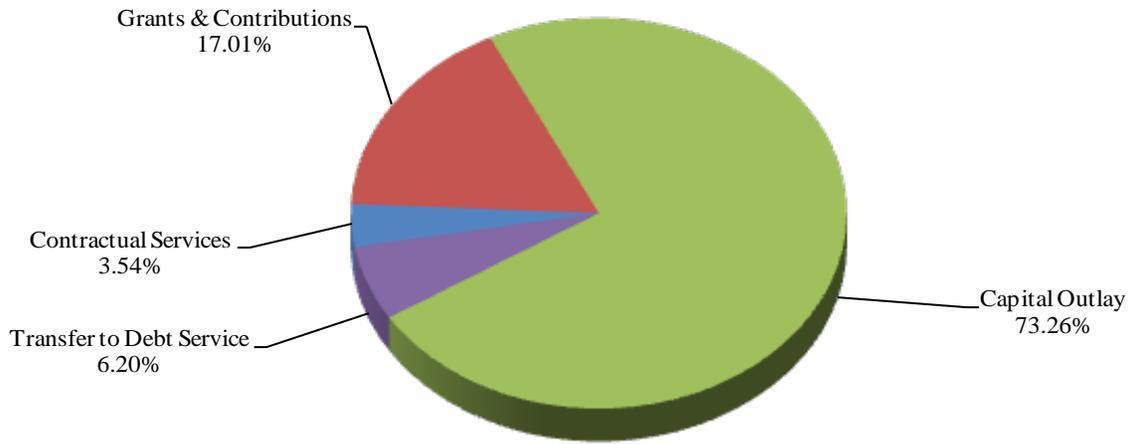
This fund accounts for the receipt of district increment, and other program income generated from the project. These funds are applied to capital costs and debt service.

DISTRICT FACTS:

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



BUDGET:



BUDGET SUMMARY								
	2013	2014	2015			2016		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Contractual Services	\$ 18,071	\$ 40,526	\$ 135,000	\$ 154,983	\$ 50,650	\$ 67,650	\$ 67,650	\$ 67,650
Grants & Contributions			50,000	83,000		325,000	325,000	325,000
Capital Outlay		201,184	1,450,000	1,450,000	30,154	1,750,000	1,750,000	1,750,000
Transfer to Debt Service		372	5,225	5,225	5,225	118,441	118,441	118,441
Total Expenses	\$ 18,071	\$ 242,082	\$ 1,640,225	\$ 1,693,208	\$ 86,029	\$ 2,261,091	\$ 2,261,091	\$ 2,261,091
Taxes		\$ 183,660	\$ 265,299	\$ 265,299	\$ 335,837	\$ 339,193	\$ 339,193	\$ 339,193
Debt Proceeds		190,000	1,400,000	1,400,000	1,020,000	550,000	550,000	550,000
Total Revenues	\$ -	\$ 373,660	\$ 1,665,299	\$ 1,665,299	\$ 1,355,837	\$ 889,193	\$ 889,193	\$ 889,193

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The 2016 budget provides a number of projects including 2nd Avenue and Clark Street Reconstruction that was delayed in 2015. In addition, the loan for the Schierl redevelopment project is budgeted for disbursement in 2016.

CASH FLOW PROJECTIONS:

Increment within the cash flow includes the CVS development along with the computer aid paid by the State of Wisconsin.

Year	USES OF FUNDS				SOURCES OF FUNDS			Annual Surplus (Deficit)	Cumulative Balance
	Annual Debt Service	Administrative, Organization & Discretionary Costs	Developer Payments	Capital Expenditures	Debt Proceeds	Other Income	Tax Increment		
ACTUAL									
1	2012		\$7,801					(\$7,801)	(\$7,801)
2	2013		10,390		7,681			(18,071)	(25,872)
3	2014	372	5,717		235,993	190,000	183,660	131,578	105,706
ESTIMATED									
4	2015	5,225	50,650		30,154	1,020,000	195,509	140,328	1,269,808
5	2016	118,441	67,650	325,000	1,750,000	550,000	150,000	189,193	(1,371,898)
6	2017	235,246	15,000	57,500			195,500	215,000	118,754
7	2018	239,318	15,000	57,500	100,000		175,000	215,000	(5,818)
8	2019	426,665	15,000	57,500	150,000		175,000	215,000	(139,165)
9	2020	231,593	15,000	57,500			175,000	215,000	205,907
10	2021	230,068	15,000	57,500			175,000	215,000	207,432
11	2022	113,296	15,000				175,000	215,000	261,704
12	2023	111,275	15,000				175,000	215,000	263,725
13	2024	113,988	15,000				175,000	215,000	261,012
14	2025	111,375	15,000				175,000	215,000	263,625
15	2026		15,000				175,000	215,000	375,000
16	2027		15,000				175,000	215,000	375,000
17	2028		15,000				175,000	215,000	375,000
18	2029		15,000				175,000	215,000	375,000
19	2030		15,000				175,000	215,000	375,000
20	2031		15,000				450,000	215,000	650,000
TOTAL		\$1,544,862	\$367,208	\$612,500	\$1,923,828	\$1,410,000	\$3,449,669	\$3,554,521	

Developer Loan Disbursement - Schierl	275,000
Commerical Rehabilitation Loan Fund	50,000
	<u>325,000</u>

Parking Pavement Marking Project	50,000
2nd Avenue, Stewart Ave to Elm Street Reconstruction	1,200,000
Clark Street Reconstruction Streetscape and Lighting	150,000
Remediation and Utility Relocation	350,000
	<u>1,750,000</u>

2018-2019

Housing Improvement Revolving Loan Fund	250,000
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VALUATION HISTORY:

YEAR	EQUALIZED VALUATION	PERCENTAGE CHANGE
2012	\$35,408,900	
2013	35,157,500	-0.71%
2014	40,684,200	15.72%
2015	42,521,400	4.52%

DISTRICT FUTURE OBLIGATIONS:

The existing obligations include the Alexander Foundation Loan for the purchase of the L&S Property and 2015A which will fund the 2nd Avenue and Clark Street project.

	Original Amount		12/31/2015
	Borrowed	Repaid	
2014 Foundation Loan	\$190,000		\$190,000
2015 A Promissory Note	1,020,000		1,020,000
	<u>\$1,210,000</u>	<u>\$0</u>	<u>\$1,210,000</u>

	Principal	Interest	Total
2016	95,000	23,441	118,441
2017	95,000	20,246	115,246
2018	100,000	19,318	119,318
2019	290,000	16,665	306,665
2020	100,000	11,593	111,593
2021	100,000	10,068	110,068
2022	105,000	8,296	113,296
2023	105,000	6,275	111,275
2024	110,000	3,988	113,988
2025	110,000	1,375	111,375
	<u>1,210,000</u>	<u>121,265</u>	<u>1,331,265</u>

DEVELOPER OBLIGATIONS:

The City entered into an agreement for the redevelopment of the Schierl Gas Station and the adjacent office building. The agreement specifies that the developer will invest a minimum of \$3,000,000 for the redevelopment of the gas station and the conversion of the office building to market rent apartments. In exchange the city will provide an interest-free 15 year deferred loan of \$275,000 and a grant of \$287,500. The grant will be funded over a five year period, beginning in 2017, in annual payments of \$57,500 based on the new increment collected on the improvements. In addition, the developer committed to increased employment. The loan disbursement will take place on January 31, 2016.

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:

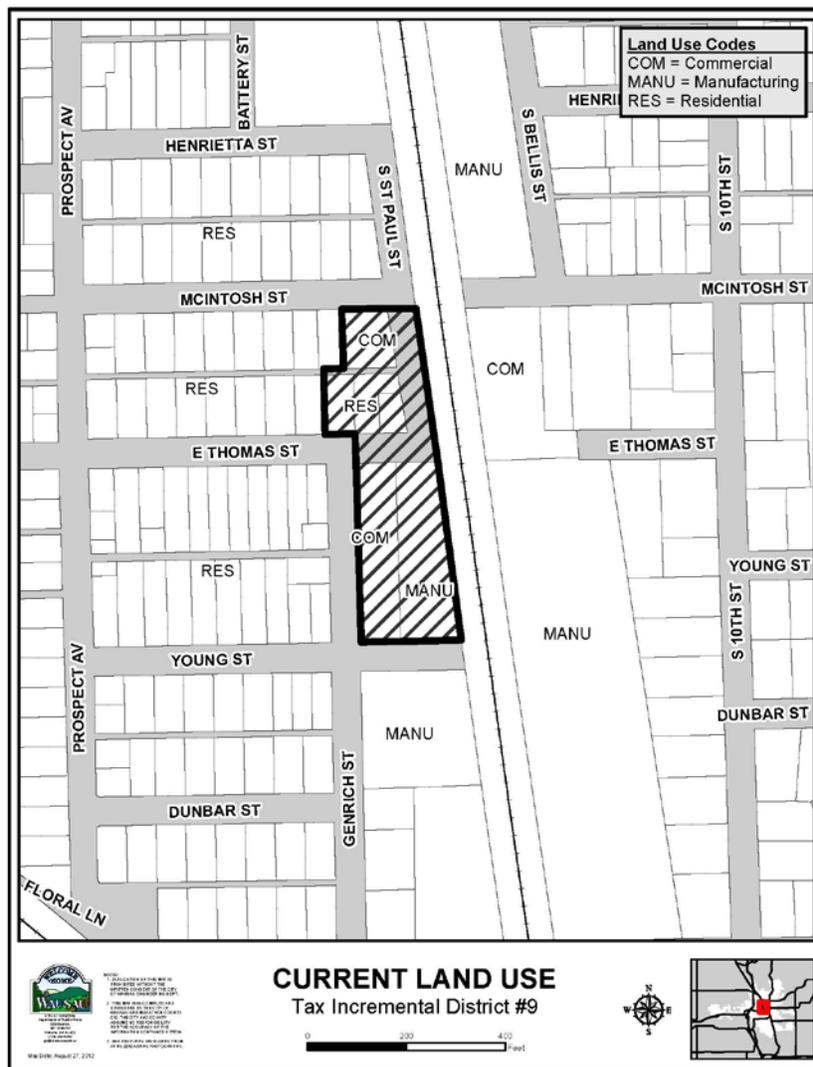
This fund accounts for the receipt of district increment, and other program income generated from the project. These funds are applied to capital costs and debt service.

DISTRICT FACTS:

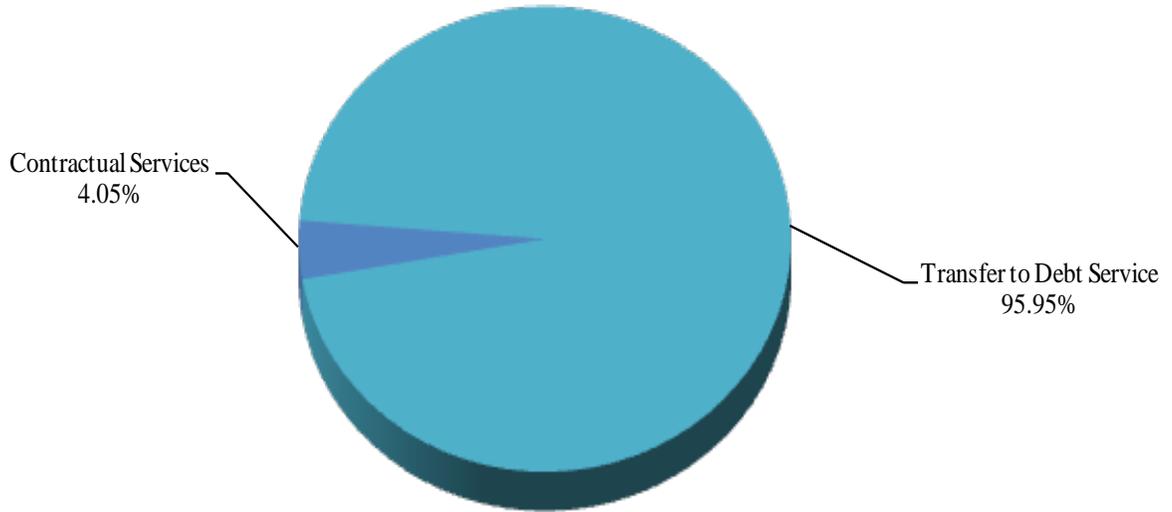
Creation Date: September 25, 2012

Last Date Project Costs Incurred: September 25, 2034

Mandated Final Dissolution Date: September 25, 2039



BUDGET:



BUDGET SUMMARY								
	2013	2014	2015			2016		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Contractual Services	\$ 6,061	\$ 2,284	\$ 3,200	\$ 3,200	\$ 3,150	\$ 3,150	\$ 3,150	\$ 3,150
Grants & Contributions	467,804							
Debt Service	28,140							
Capital Outlay								
Transfer to Debt Service		78,868	75,405	75,405	75,405	74,674	74,674	74,674
Total Expenses	\$ 502,005	\$ 81,152	\$ 78,605	\$ 78,605	\$ 78,555	\$ 77,824	\$ 77,824	\$ 77,824
Taxes		39	11,695	11,695	\$ 30,610	\$ 23,578	\$ 23,578	\$ 23,578
Miscellaneous			48,534	48,534	57,514	57,514	57,514	57,514
Debt Proceeds	631,300							
Total Revenues	\$ 631,300	\$ 39	\$ 60,229	\$ 60,229	\$ 88,124	\$ 81,092	\$ 81,092	\$ 81,092

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The 2016 reflects developer loan repayments and tax increment from the project. Expenses represent the debt retirement and administrative costs.

VALUATION HISTORY:

YEAR	EQUALIZED VALUATION	PERCENTAGE CHANGE
2012	\$1,232,400	
2013	1,055,300	-14.37%
2014	1,688,400	59.99%
2015	2,118,800	25.49%

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 began January of 2015.

	Authorized	Paid
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:

	Original Amount Borrowed	Repaid	Balance 12/31/2015
2013B General Obligation Note	<u>630,000</u>	<u>130,000</u>	<u>500,000</u>
	<u>\$630,000</u>	<u>\$130,000</u>	<u>\$500,000</u>

	Principal	Interest	Total
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>500,000</u>	<u>46,378</u>	<u>546,378</u>

DISTRICT CASH FLOW PROJECTIONS:

The district expects to maintain a minor deficit balance until 2026. Revenues to the district consist of Bull Fall loan repayments and tax increment. The cash flow anticipates residential blight elimination of \$100,000 in 2017 for the neighborhood.

CASH FLOW PROJECTIONS												
Year	USES OF FUNDS					SOURCES OF FUNDS				Annual Surplus (Deficit)	Cumulative Balance	
	Existing Annual Debt Service	Future Anticipated Annual Debt Service	Administrative, Organization, & Discretionary Costs	Developer Incentives	Capital Expenditures	Loan Repayments	Other Income	Debt Proceeds	Tax Increment			
ACTUAL												
2012			\$6,971	\$132,196							(\$139,167)	(\$139,167)
2013			\$34,201	\$467,804				\$631,300			\$129,295	(\$9,872)
2014	\$78,868		\$2,284				\$39				(\$81,113)	(\$90,985)
ESTIMATED												
2015	\$75,405		\$3,150			\$57,514	\$18,480		\$12,130		\$9,569	(\$81,416)
2016	\$74,674		\$3,150			\$57,514			\$23,578		\$3,268	(\$78,148)
2017	\$73,861		\$2,400		\$100,000	\$57,514		\$100,000	\$23,932		\$5,185	(\$72,963)
2018	\$72,935	\$11,425	\$2,400			\$57,514			\$24,291		(\$4,955)	(\$77,918)
2019	\$71,798	\$11,425	\$2,400			\$57,514			\$24,655		(\$3,454)	(\$81,372)
2020	\$65,520	\$11,425	\$2,400			\$57,514			\$25,025		\$3,194	(\$78,178)
2021	\$64,125	\$11,425	\$2,400			\$57,514			\$25,400		\$4,964	(\$73,214)
2022	\$62,580	\$11,425	\$2,400			\$57,514			\$25,781		\$6,890	(\$66,324)
2023	\$60,885	\$11,425	\$2,400			\$57,514			\$26,168		\$8,972	(\$57,352)
2024		\$11,425	\$2,400			\$57,514			\$26,561		\$70,250	\$12,898
2025		\$11,425	\$2,400						\$26,959		\$13,134	\$26,032
2026		\$11,425	\$2,400						\$27,363		\$13,538	\$39,570
2027		\$11,425	\$2,400						\$27,773		\$13,948	\$53,518
TOTAL	\$700,651	\$114,250	\$76,156	\$600,000	\$100,000	\$575,140	\$18,519	\$731,300	\$319,616			

TAX INCREMENT DISTRICT NUMBER TEN FUND

MISSION:

To fund the improvements within the City's business campus.

RESPONSIBILITIES:

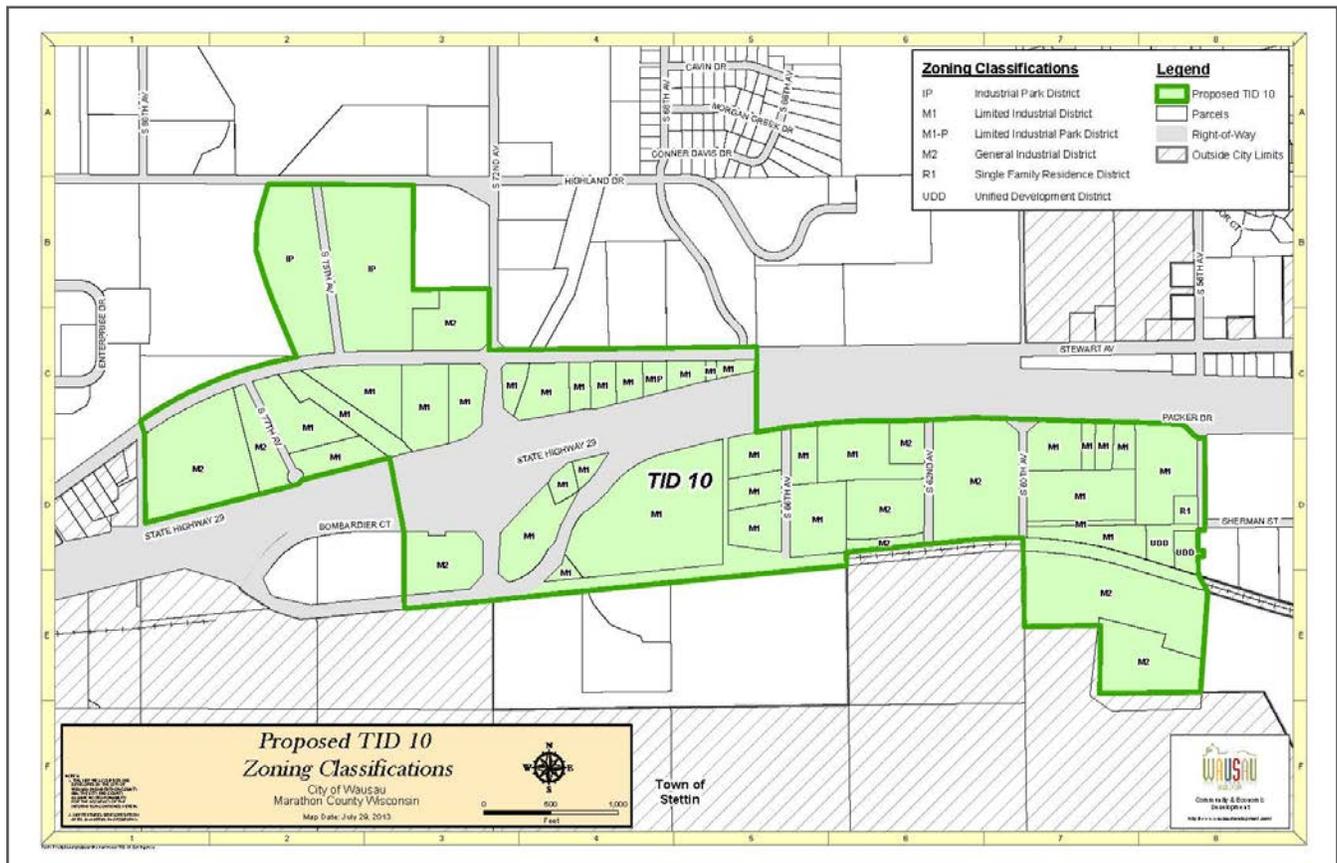
This fund accounts for the receipt of district increment, and other program income generated from the project. These funds are applied to debt service and other eligible capital costs.

DISTRICT FACTS:

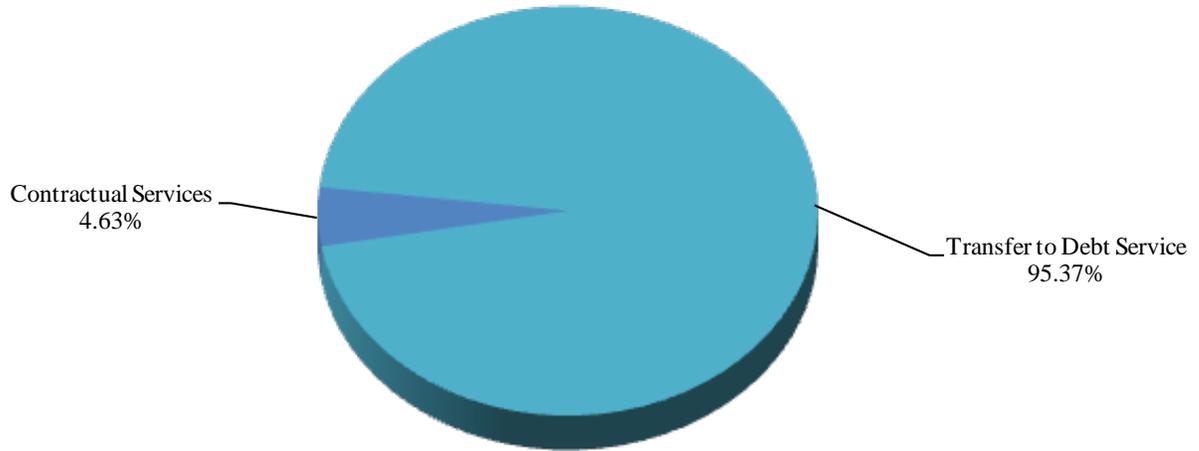
Creation Date: September 10, 2013

Last Date Project Costs Incurred: September 10, 2028

Mandated Final Dissolution Date: September 10, 2033



BUDGET:



BUDGET SUMMARY								
	2013	2014	2015			2016		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Contractual Services	\$ 1,000	\$ 32,338	\$ 1,200	\$ 1,200	\$ 30,469	\$ 2,150	\$ 2,150	\$ 2,150
Debt Service		9,866						
Grants & Contributions				1,200,000	1,200,000			
Capital Outlay		201,909		202,710	207,623			
Transfer to Debt Service			7,625	7,625	7,625	44,300	44,300	44,300
Total Expenses	\$ 1,000	\$ 244,113	\$ 8,825	\$ 1,411,535	\$ 1,445,717	\$ 46,450	\$ 46,450	\$ 46,450
Taxes			\$ 14,265	14,265	33,001	\$ 78,842	\$ 78,842	\$ 78,842
Debt Proceeds		314,741	1,200,000	1,200,000	1,225,000			
Total Revenues	\$ -	\$ 314,741	\$ 1,214,265	\$ 1,214,265	\$ 1,258,001	\$ 78,842	\$ 78,842	\$ 78,842

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 provided for street improvements and a developer payment to Linetec. The 2016 budget provides for minor administrative costs along with debt retirement on the Linetec borrowing. This issue is interest only until 2017.

DISTRICT FUTURE OBLIGATIONS:

	Original Amount Borrowed	Repaid	Balance 12/31/2015
2014B Community Development Bond	\$310,000	-	\$310,000
2015B Corporate Purpose Bonds	\$1,225,000		\$1,225,000
	<u>\$1,535,000</u>	<u>\$0</u>	<u>\$1,535,000</u>

	Principal	Interest	Total
2016	\$ -	\$ 44,300	\$ 44,300
2017	20,000	39,223	59,223
2018	105,000	37,973	142,973
2019	105,000	35,873	140,873
2020	105,000	33,773	138,773
2021	110,000	31,410	141,410
2022	115,000	28,723	143,723
2023	115,000	26,029	141,029
2024	120,000	23,210	143,210
2025	120,000	20,211	140,211
2026	120,000	16,910	136,910
2027	125,000	13,235	138,235
2028	130,000	9,410	139,410
2029	135,000	5,435	140,435
2030	110,000	1,705	111,705
	<u>\$ 1,535,000</u>	<u>\$ 367,420</u>	<u>\$ 1,902,420</u>

DISTRICT VALUATIONS:

YEAR	EQUALIZED VALUATION	PERCENTAGE CHANGE
2013	\$46,509,200	
2014	47,065,400	1.20%
2015	48,180,500	2.37%

DEVELOPER OBLIGATIONS:

On September 9th, 2014 the City of Wausau entered into a developer agreement with Apogee Wausau Group, Inc. to provide incentives for the expansion of Linetec, Inc. The City agreed to make a developer payment of \$1,200,000 in exchange for the addition of 118,000 square feet and a construction cost of at least \$5,000,000 and equipment of \$10,000,000. In addition, Linetec will create and maintain additional full time positions annually until 2019 when the cumulative additions total 93. The developer payment is paid in full.

CASH FLOW PROJECTIONS:

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

Year					SOURCES OF FUNDS		Annual Surplus (Deficit)	Cumulative Balance	
	Debt Service	Administrative & Fiscal Charges	Developer Grant	Capital Expenditures	Debt Proceeds	Existing Increment			
ACTUAL									
1	2013		\$1,000				(\$1,000)	(\$1,000)	
2	2014		\$37,464		\$201,909	\$310,000	\$70,627	\$69,627	
ESTIMATED									
3	2015	\$7,625	\$30,469	\$1,200,000	\$207,623	\$1,225,000	\$33,001	(\$187,716)	(\$118,089)
4	2016	\$44,300	\$2,150				\$78,842	\$32,392	(\$85,697)
5	2017	\$59,223	\$6,000				\$124,869	\$59,646	(\$26,051)
6	2018	\$142,973	\$6,000				\$125,181	(\$23,792)	(\$49,843)
7	2019	\$140,873	\$6,000				\$125,494	(\$21,379)	(\$71,222)
8	2020	\$138,773	\$6,000				\$125,808	(\$18,965)	(\$90,187)
9	2021	\$141,410	\$6,000				\$126,123	(\$21,287)	(\$111,474)
10	2022	\$143,723	\$6,000				\$126,438	(\$23,285)	(\$134,759)
11	2023	\$141,029	\$6,000				\$126,754	(\$20,275)	(\$155,034)
12	2024	\$143,210	\$6,000				\$127,071	(\$22,139)	(\$177,173)
13	2025	\$140,211	\$6,000				\$127,389	(\$18,822)	(\$195,995)
14	2026	\$136,910	\$6,000				\$127,707	(\$15,203)	(\$211,198)
15	2027	\$138,235	\$6,000				\$128,026	(\$16,209)	(\$227,407)
16	2028	\$139,410	\$6,000				\$128,346	(\$17,064)	(\$244,471)
17	2029	\$140,435	\$6,000				\$128,667	(\$17,768)	(\$262,239)
18	2030	\$111,705	\$6,000				\$128,989	\$11,284	(\$250,955)
19	2031		\$6,000				\$129,311	\$123,311	(\$127,644)
20	2032		\$6,000				\$129,634	\$123,634	(\$4,010)
21	2033		\$6,000				\$129,958	\$123,958	\$119,948
	2034		\$6,000				\$130,283	\$124,283	\$244,231
TOTAL		\$1,910,045	\$178,083	\$1,200,000	\$409,532	\$1,535,000	\$2,407,891		

Mandated
Termination Date
9/17/2033



CITY OF WAUSAU

CONSOLIDATED EXPENDITURES AND REVENUES INTERNAL SERVICE FUNDS 2016 BUDGET

	170.170 - MOTOR POOL	170.171 - CVMIC SELF INSURANCE FUND	170.173 - EMPLOYEE BENEFITS INSURANCE	TOTAL
910 - PERSONAL SERVICE	558,383	-	-	558,383
920 - CONTRACTUAL SERVICES	241,159	100,000	385,129	726,288
930 - SUPPLIES & EXPENSE	1,030,641	-	-	1,030,641
950 - FIXED CHARGES	52,000	814,000	5,687,139	6,553,139
980 - CAPITAL OUTLAY	1,225,114	-	-	1,225,114
990 - OTHER FINANCING USES	150,000	-	-	150,000
TOTAL EXPENDITURES	3,257,297	914,000	6,072,268	10,243,565
845 - PUBLIC CHARGES FOR SERVICES	-	-	12,581	12,581
847 - INTERGOVT CHARGES FOR SERVICES	3,084,600	875,500	6,059,687	10,019,787
848 - MISCELLANEOUS REVENUE	62,600	45,000	-	107,600
TOTAL REVENUES	3,147,200	920,500	6,072,268	10,139,968

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. 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.

2015 ACCOMPLISHMENTS:

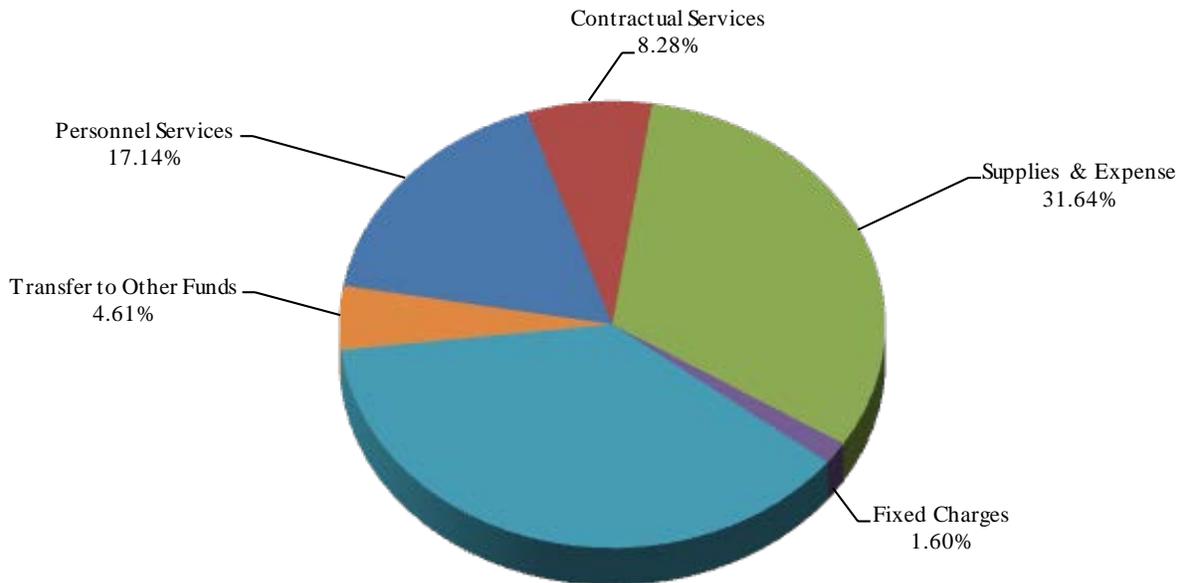
- 5,567 total repairs were completed. 1,022 repairs were completed for the Police Department, 502 repairs were completed for the Fire Department, 128 repairs were completed for the Airport, and 99 repairs were completed for the Sewer Department.
- The Department of Public Works used 82,184 gallons of diesel for a cost of \$279,857.96 and 14,750.02 gallons of no lead for a cost of \$46,860.50.
- The Police Department used 42,591.9 gallons of no lead for a cost of \$133,994.44. Total 449,113 miles driven.
- The Fire Department used 13,344.90 gallons of diesel for a cost of \$45,551.42 and 2098.66 gallons of no lead for a cost of \$6713.25.
- The Airport used 1472.40 gallons of diesel for a cost of \$5,007.33.
- The Sewer Department used 7655.30 gallons of diesel for a cost of \$26,164.89 and 1,767 gallons of no lead for a cost of \$5,590.27.
- The Water Department used 4778.0 gallons of diesel for a cost of \$16,299.37 and 7452 gallons of no lead for a cost of \$23,423.05.
- WATS used 244.0 gallons of diesel for a cost of \$833.98 and 869.50 gallons of no lead for a cost of \$2737.34.
- The Park Department used 17,568.20 gallons of diesel for a cost of \$59,946.69 and 22,324.9 gallons of no lead for a cost of \$70,941.17.
- The motorpool shop maintained 343 pieces of equipment for Public Works, 20 for the Sewer Dept., 50 for the Police Dept. 72 for the Fire Dept., and 13 for the Airport.
- Partnered with NTC and the Wausau school system with the youth apprentice program
- Incorporated the Fire Dept. into the motorpool (effective May 2015)

2016 GOALS AND OBJECTIVES:

- To continue to provide efficient effective maintenance services .
- To re-evaluate fleet replacement schedules.
- Review rental rates of equipment and adjust to accommodate rising costs of repairs

- Lease a portion of the fleet to save on maintenance costs and ease the burden on current staff
- Evaluate overhead costs and adjust shop labor rate to accommodate rising costs

BUDGET:



BUDGET SUMMARY								
	2013	2014	2015			2016		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 652,349	\$ 618,706	\$ 655,032	\$ 655,032	\$ 557,959	\$ 579,731	\$ 558,383	\$ 558,383
Contractual Services	235,090	191,588	241,659	241,659	238,159	241,159	241,159	241,159
Supplies & Expense	972,045	1,028,220	977,634	977,634	910,084	1,030,641	1,030,641	1,030,641
Fixed Charges	858,586	878,984	869,850	869,850	47,500	52,000	52,000	52,000
Capital Outlay	21,317	10,335		1,200,994	1,197,282	1,225,114	1,225,114	1,225,114
Transfer to Other Funds	197,000	197,000	175,000	175,000	175,000	150,000	150,000	150,000
Total Expenses	\$ 2,936,387	\$ 2,924,833	\$ 2,919,175	\$ 4,120,169	\$ 3,125,984	\$ 3,278,645	\$ 3,257,297	\$ 3,257,297
Intergovt Chgs	\$ 2,875,157	\$ 3,090,521	\$ 3,153,000	\$ 3,153,000	\$ 2,812,000	\$ 3,084,600	\$ 3,084,600	\$ 3,084,600
Miscellaneous	121,585	121,646	60,000	60,000	106,600	62,600	62,600	62,600
Total Revenues	\$ 2,996,742	\$ 3,212,167	\$ 3,213,000	\$ 3,213,000	\$ 2,918,600	\$ 3,147,200	\$ 3,147,200	\$ 3,147,200

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. 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.

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2016	\$3,257,297	\$338,122	11.58%
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%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2016	\$3,147,200	(\$65,800)	-2.05%
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%

WORKING CAPITAL HISTORY:

2014	\$526,017
2013	\$807,770
2012	\$1,217,719
2010	\$902,419
2009	(\$234,963)
2008	(\$364,057)

LIABILITY INSURANCE FUND

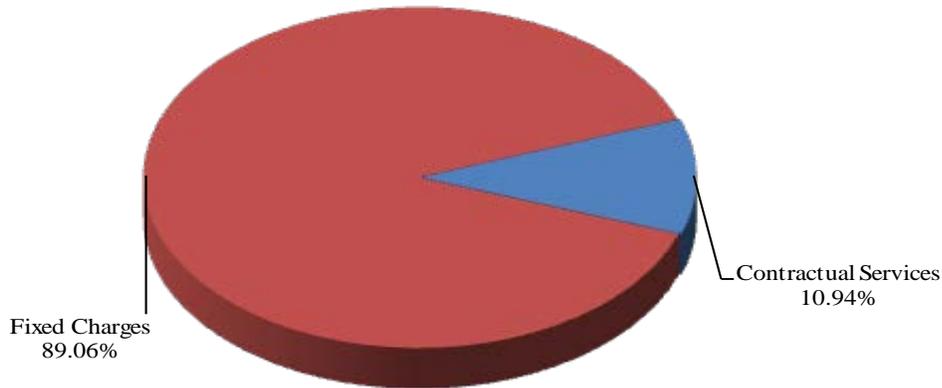
MISSION:

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								
	2013	2014	2015			2016		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Recommended	Adopted
Contractual Services	\$ 89,602	\$ 155,384	\$ 90,000	\$ 90,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Fixed Charges	834,876	604,583	805,448	805,448	787,034	814,000	814,000	814,000
Total Expenses	\$ 924,478	\$ 759,967	\$ 895,448	\$ 895,448	\$ 887,034	\$ 914,000	\$ 914,000	\$ 914,000
Intergovernmental Charges	\$ 841,257	\$ 875,567	\$ 880,000	\$ 880,000	\$ 875,500	\$ 875,500	\$ 875,500	\$ 875,500
Miscellaneous Revenues		53,434	15,500	15,500	45,000	45,000	45,000	45,000
Total Revenues	\$ 841,257	\$ 929,001	\$ 895,500	\$ 895,500	\$ 920,500	\$ 920,500	\$ 920,500	\$ 920,500

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

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

Employment Practices	\$	31,000
Public Liability	\$	177,000
Auto	\$	53,000
Crime Policy	\$	1,800
Storage Tank Liability	\$	9,200
Building and Boiler	\$	147,000
Airport Insurance	\$	4,000
Workers Compensation	\$	51,000

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2016	\$914,000	\$18,552	2.07%
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)	-43.00%
2011	\$991,218	(\$164,982)	-14.27%
2010	\$1,156,200	\$130,200	12.69%
2009	\$1,026,000	First Budget Year	

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2016	\$920,500	\$25,000	2.79%
2015	\$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)	-60.00%
2010	\$1,156,200	\$130,200	12.69%
2009	\$1,026,000	First Budget Year	

WORKING CAPITAL HISTORY:

2014	\$624,678
2013	\$584,191
2012	\$380,077
2011	\$221,998
2010	\$51,043
2009	(\$41,075)
2008	(\$110,702)
2007	(\$113,359)

EMPLOYEE BENEFIT AND HRA FUNDS

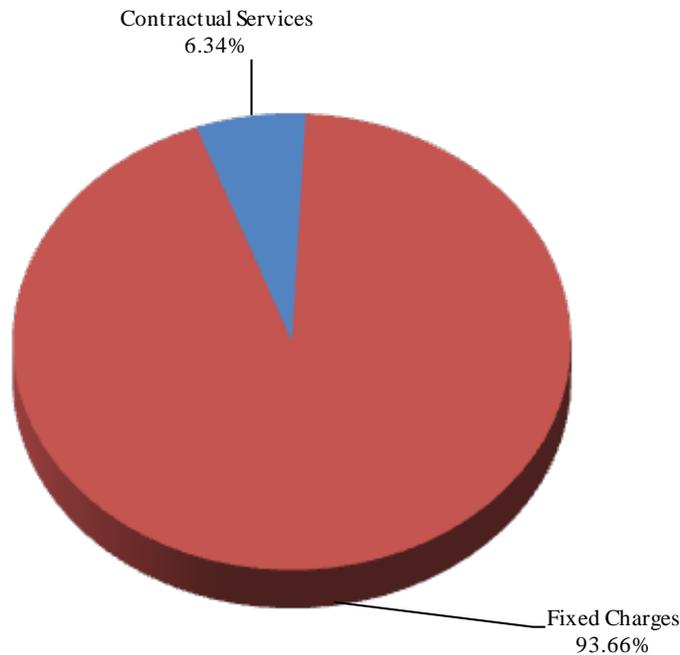
MISSION:

To account for and manage employee benefits including 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								
	2013	2014	2015			2016		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommend	Adopted
Contractual Services	\$ 401,756	\$ 366,102	\$ 460,692	\$ 460,692	\$ 257,456	\$ 385,129	\$ 385,129	\$ 385,129
Fixed Charges	4,716,670	5,012,625	5,484,167	5,484,167	5,546,827	6,027,582	5,687,139	5,687,139
Total Expenses	\$ 5,118,426	\$ 5,378,727	\$ 5,944,859	\$ 5,944,859	\$ 5,804,283	\$ 6,412,711	\$ 6,072,268	\$ 6,072,268
Public Charges for Services	\$ 19,113	\$ 15,532	\$ 136,366	\$ 136,366	\$ 12,432	\$ 12,581	\$ 12,581	\$ 12,581
Intergovernmental Charges	5,499,928	4,970,903	5,800,854	5,800,854	5,837,840	6,370,434	6,059,687	6,059,687
Total Revenues	\$ 5,519,041	\$ 4,986,435	\$ 5,937,220	\$ 5,937,220	\$ 5,850,272	\$ 6,383,015	\$ 6,072,268	\$ 6,072,268

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The City moved to a self- insured health plan in 2014 and self-insured dental in 2015. Life insurance is provided through the State of Wisconsin.

	1560 - HEALTH INSURANCE	1561 - LIFE INSURANCE	1562 - DENTAL INSURANCE	1563 - FLEX SPENDING	1564 - HRA	1565 - EMPLOYEE
920 - CONTRACTUAL SERVICES	20,585	-	16,544	-	305,000	43,000
950 - FIXED CHARGES	5,187,380	67,408	360,351	72,000	-	-
Total Expenses	5,207,965	67,408	376,895	72,000	305,000	43,000
845 - PUBLIC CHARGES FOR SERVICES	1,637	-	10,944	-	-	-
847 - INTERGOVT CHARGES FOR SERVICES	5,236,024	68,057	377,206	72,000	306,400	-
Total Revenues	5,237,661	68,057	388,150	72,000	306,400	-

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2016	\$6,072,268	\$127,409	2.14%
2015	\$5,944,859	\$0	0.00%
2014	\$5,944,859	new fund	

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2014	\$6,072,268	\$135,048	2.27%
2015	\$5,937,220	\$371,732	6.68%
2013	\$5,565,488	new fund	

WORKING CAPITAL HISTORY:

2014	\$325,294
2013	\$717,585
2012	\$316,970

**CITY OF WAUSAU
CONSOLIDATED EXPENDITURES AND REVENUES ENTERPRISE FUNDS
2016 BUDGET**

	160.161 - WATER UTILITY FUND	160.163 - SEWERAGE UTILITY FUND	160.164 - METRO RIDE	160.165 - PARKING UTILITY FUND	160.166 - AIRPORT	160.167 - ANIMAL CONTROL	TOTAL
910 - PERSONAL SERVICE	1,390,585	1,054,563	2,308,795	380,313	-	87,345	5,221,601
920 - CONTRACTUAL SERVICES	779,460	1,100,750	228,612	620,975	204,400	120,224	3,054,421
930 - SUPPLIES & EXPENSE	616,325	834,250	523,804	39,800	9,335	8,000	2,031,514
940 - BUILDING MATERIALS	406,800	211,500	-	5,900	-	-	624,200
950 - FIXED CHARGES	2,250,194	1,189,710	64,270	832,600	173,100	-	4,509,874
960 - DEBT SERVICE	108,400	167,000	-	-	-	-	275,400
970 - GRANTS, CONTRIBUTIONS & OTHER	5,000	7,000	-	-	-	-	12,000
980 - CAPITAL OUTLAY	-	-	-	524,000	-	-	524,000
990 - OTHER FINANCING USES	-	450,000	-	-	-	-	450,000
TOTAL EXPENSES	5,556,764	5,014,773	3,125,481	2,403,588	386,835	215,569	16,703,010
840 - TAXES	-	-	547,342	211,052	80,000	66,105	904,499
842 - INTERGOVERNMENTAL GRANTS & AID	-	-	1,814,338	-	-	-	1,814,338
843 - LICENSES & PERMITS	-	-	-	-	-	96,370	96,370
844 - FINES & FORFEITURES	-	-	-	260,000	-	30,060	290,060
845 - PUBLIC CHARGES FOR SERVICES	5,631,920	5,182,400	499,451	786,900	18,000	3,880	12,122,551
847 - INTERGOVT CHARGES FOR SERVICES	-	-	12,243	-	-	19,154	31,397
848 - MISCELLANEOUS REVENUE	1,500	8,500	-	1,500	115,586	-	127,086
849 - OTHER FINANCING SOURCES	20,000	25,000	-	-	-	-	45,000
TOTAL REVENUES	5,653,420	5,215,900	2,873,374	1,259,452	213,586	215,569	15,431,301

WAUSAU WATER WORKS

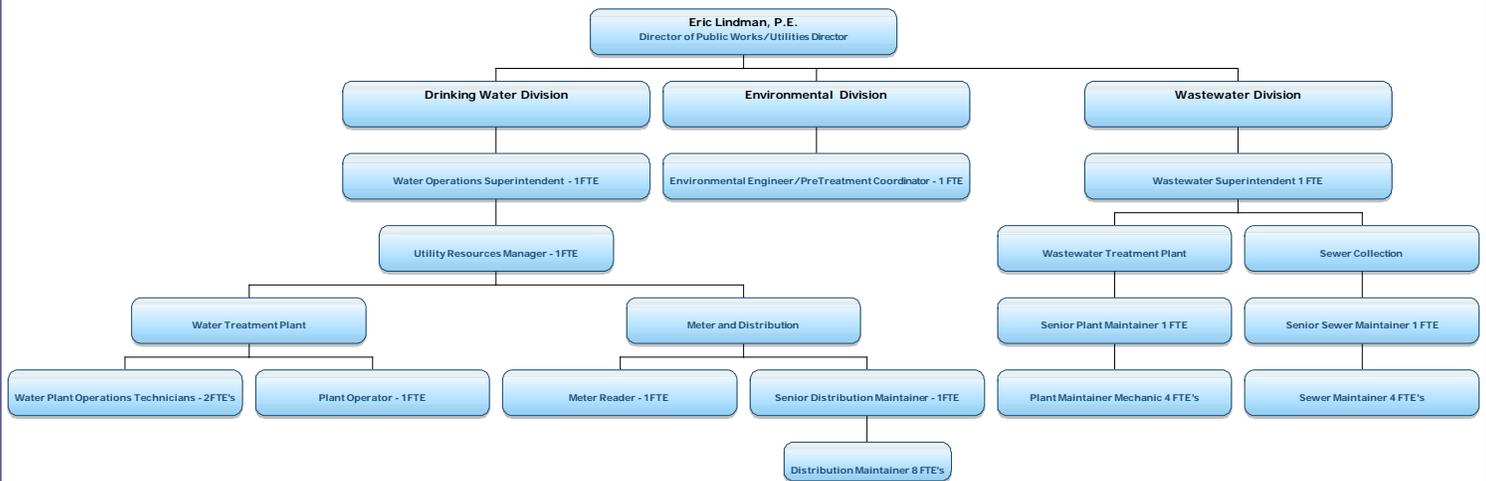
MISSION:

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:

	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
TOTAL	27.50	26.50	26.50	26.50	26.50	21.50	26.50	26.50	26.50	26.50

The 2016 budget reflects an additional Distribution Maintainer FTE approved midyear 2015.

2015 ACCOMPLISHMENTS:

WATER

- Implemented a water rate increase
- Adhered to new regulations regarding taxroll program changes
- Partially upgraded meter reading system to a Gateway fixed network system which can now read approximately 75% of City remotely
- Performed Lead and Copper testing per DNR requirements
- Replaced or tested 7% of lead service laterals in the City
- Drained and cleaned all storage facilities
- Performed cross connection tests on all City owned facilities
- Completed a leak detection survey
- Met all State and Federal Water Quality Requirements

SEWER

- Coordinated sewer main reconstruction with street reconstruction
- Initiated a work order tracking system
- Repaired digester gas flare
- Replaced roofs on the filter, blower and digester buildings
- Addressed electrical hazards in WWTP
- Replaced heating and mixing systems

2016 GOALS AND OBJECTIVES:

WATER

- Install final phase of Gateway meter reading system to be able to remotely read entire City
- Work with City of Schofield to cost share a Gateway unit for joint use by the two communities.
- 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
- Assess clearwell changes to comply with DNR regulations
- Implement an e-bill program
- Implement a comprehensive Cross Connection Inspection program

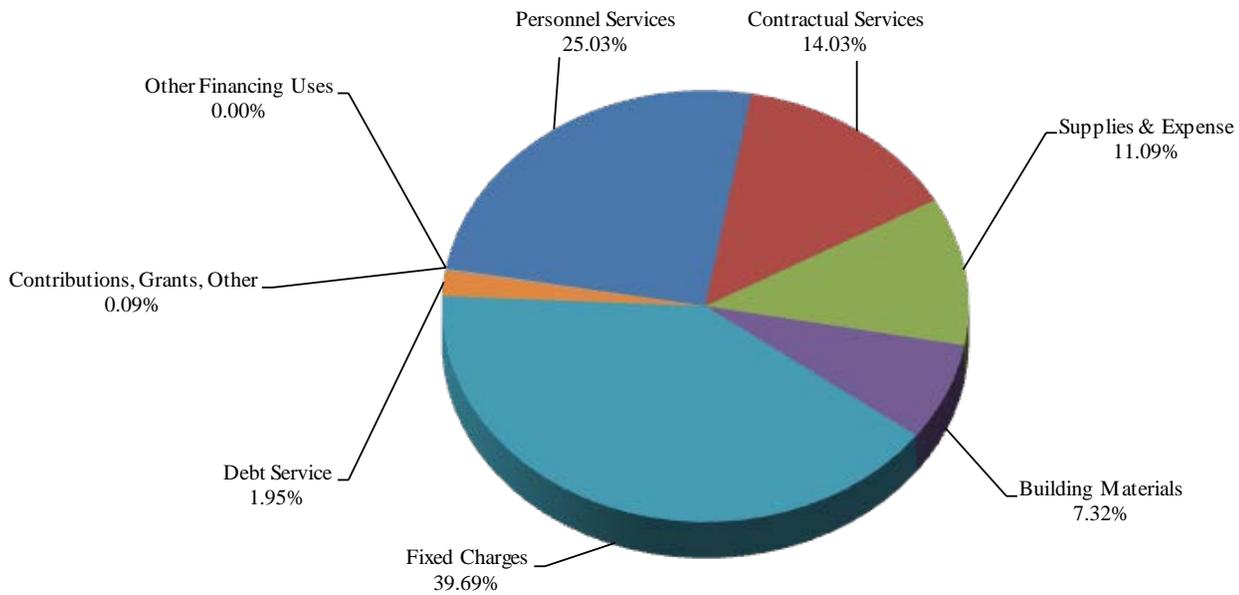
SEWER

- 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
- Replace digester covers

OPERATING INDICATORS:

	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
Water										
Miles of Main Storage Capacity (Million Gallons)	233.4	232.3	232.3	232.3	232.3	231.9	231.6	230.6	229.8	227.1
Fire Hdyrants	1627	1619	1612	1607	1606	1602	1600	1587	1571	1541
Sewer										
Miles of Main	227.2	227.2	226.5	226.5	226.7	226.2	228.6	226.3	226.3	221.3

WATER BUDGET:

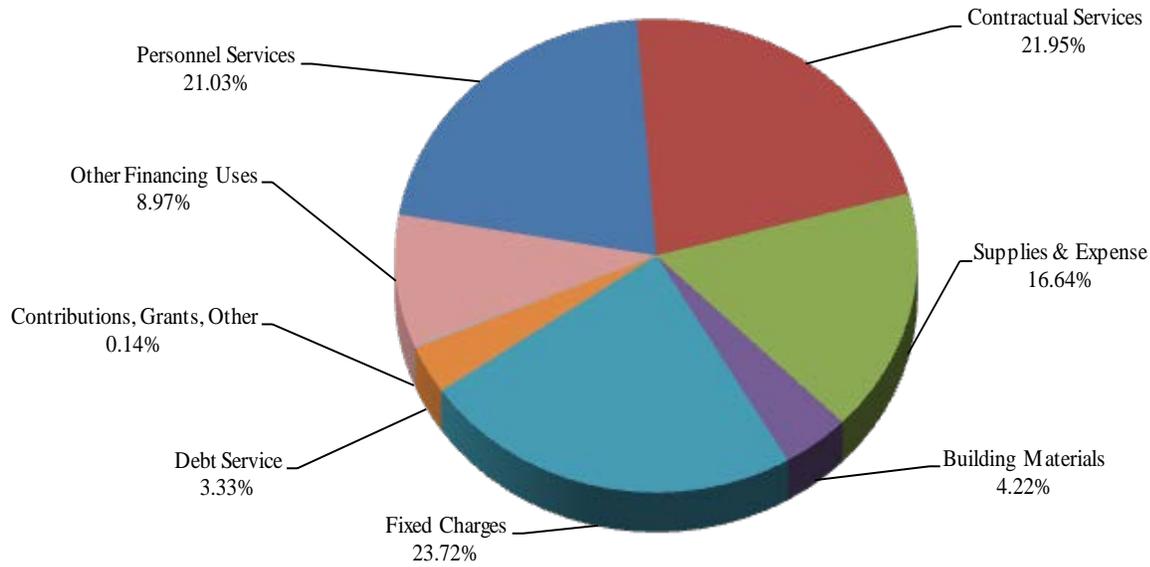


BUDGET SUMMARY								
	2013	2014	2015			2016		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 1,191,376	\$ 1,323,601	\$ 1,368,834	\$ 1,368,834	\$ 1,419,266	\$ 1,414,741	\$ 1,390,585	\$ 1,390,585
Contractual Services	497,587	532,207	575,435	575,435	642,700	779,460	779,460	779,460
Supplies & Expense	364,663	477,094	413,310	413,310	518,234	616,325	616,325	616,325
Building Materials	276,881	302,974	348,558	348,558	390,600	406,800	406,800	406,800
Fixed Charges	1,808,128	1,993,638	1,832,116	1,832,116	1,944,300	2,250,194	2,250,194	2,250,194
Debt Service	82,155	65,557	73,400	73,400	58,000	108,400	108,400	108,400
Contributions, Grants, Other	1,757	1,571	5,000	5,000	5,000	5,000	5,000	5,000
Other Financing Uses		25,000						
Total Expenses	\$ 4,222,547	\$ 4,721,642	\$ 4,616,653	\$ 4,616,653	\$ 4,978,100	\$ 5,580,920	\$ 5,556,764	\$ 5,556,764
Public Charges	\$ 4,607,190	\$ 4,513,956	\$ 5,183,700	\$ 5,183,700	\$ 4,959,700	\$ 5,631,920	\$ 5,631,920	\$ 5,631,920
Miscellaneous Revenues	674	91	2,500	2,500	600	1,500	1,500	1,500
Other Financing Sources	33,475	10,768	40,000	40,000	10,000	20,000	20,000	20,000
Total Revenues	\$ 4,641,339	\$ 4,524,815	\$ 5,226,200	\$ 5,226,200	\$ 4,970,300	\$ 5,653,420	\$ 5,653,420	\$ 5,653,420

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The budget anticipates a full year of rate increase that was approved by the Public Service Commission in 2015. The expense budget includes the addition FTE distribution maintainer approved in 2015 along with costs related to cross connection and lead testing.

WASTEWATER BUDGET:



BUDGET SUMMARY									
	2013		2014		2015			2016	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted	
Personnel Services	\$ 966,636	\$ 1,090,431	\$ 1,020,567	\$ 1,044,567	\$ 1,033,458	\$ 1,070,690	\$ 1,054,563	\$ 1,054,563	
Contractual Services	844,409	900,802	986,800	962,800	939,850	1,100,750	1,100,750	1,100,750	
Supplies & Expense	501,685	442,270	641,900	641,900	642,750	834,250	834,250	834,250	
Building Materials	252,559	303,334	289,000	289,000	209,000	211,500	211,500	211,500	
Fixed Charges	1,227,394	1,237,593	1,338,303	1,338,303	1,345,500	1,189,710	1,189,710	1,189,710	
Debt Service	53,055	47,018	47,000	47,000	52,000	167,000	167,000	167,000	
Contributions, Grants, Other	2,081	1,948	7,000	7,000	5,000	7,000	7,000	7,000	
Other Financing Uses	450,000	475,000	450,000	450,000	450,000	450,000	450,000	450,000	
Total Expenses	\$ 4,297,819	\$ 4,498,396	\$ 4,780,570	\$ 4,780,570	\$ 4,677,558	\$ 5,030,900	\$ 5,014,773	\$ 5,014,773	
Public Charges	\$ 5,291,328	\$ 5,365,411	\$ 5,073,000	\$ 5,073,000	\$ 4,933,850	\$ 5,182,400	\$ 5,182,400	\$ 5,182,400	
Miscellaneous	5,632	17,939	6,000	6,000	8,500	8,500	8,500	8,500	
Other Financing Sources	49,399	16,571	75,000	75,000	25,000	25,000	25,000	25,000	
Total Revenues	\$ 5,346,359	\$ 5,399,921	\$ 5,154,000	\$ 5,154,000	\$ 4,967,350	\$ 5,215,900	\$ 5,215,900	\$ 5,215,900	

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The budget anticipates increases in operating costs due to utility costs, repairs and maintenance and debt retirement on the new 2015 State Trust Fund Loan.

**COMBINED
BUDGETARY HISTORY:**

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2016	\$10,595,693	\$1,198,470	12.75%
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%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2016	\$10,869,320	\$489,120	4.71%
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%

WORKING CAPITAL HISTORY:

	Water	Wastewater
2014	(48,236)	2,829,392
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

METRO RIDE FUND

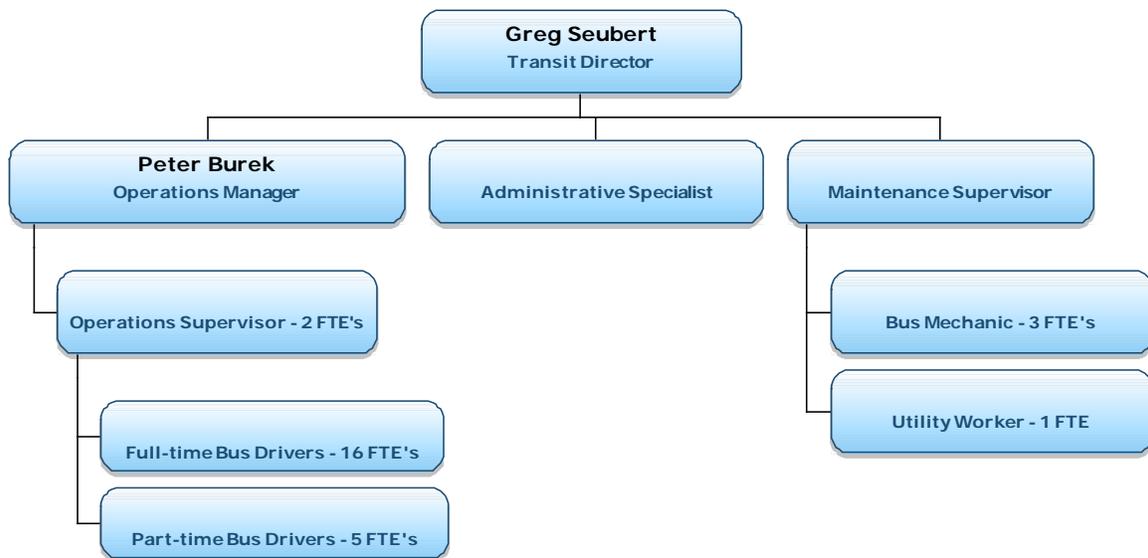
MISSION:

Metro Ride provides citizens with access to the community by providing timely, dependable, “people-oriented” public transit services. High value, safe transit service benefits the community through significant cost savings for the user and decreased public expenditures for more costly alternatives.

DEPARTMENTAL RESPONSIBILITIES:

This organization is responsible for planning and administering transit services in the community. 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 submitting applications for federal and state grant funds and for maintaining compliance with federal and state transit program requirements.

ORGANIZATIONAL STRUCTURE:



STAFFING LEVELS:

FTEs	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
TOTAL	31.50	31.50	31.50	31.50	30.50	33.00	33.00	33.00	32.00	33.00

2015 ACCOMPLISHMENTS:

- Purchased 4 used buses to replace vehicles that exceeded their useful life.
- Improved accounting procedures for allocating expenses between fixed-route bus and paratransit operations.

2016 GOALS AND OBJECTIVES:

- Promote the extension of transit services to Schofield, Rothschild and Rib Mountain.
- Replace in-ground vehicle hoists in the Metro Ride maintenance shop.
- Promote legislation to enable the creation of dedicated local funding for public transportation
- Implement Google Transit trip planning tool

DEPARTMENT STATISTICS:

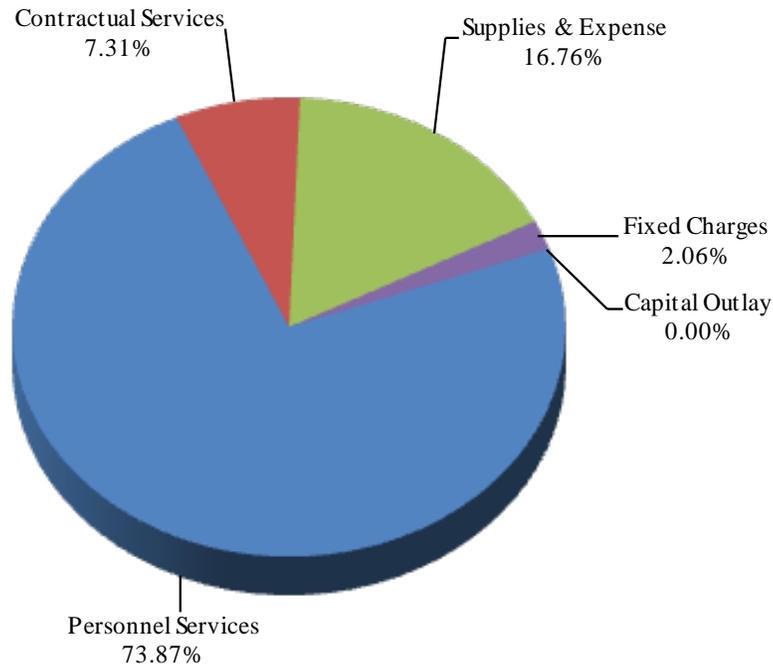
Passenger Fare History

Fare Category	2015	2012-2014	2008-2011	2003-2006	2001-2002	1999-2001
Adult Cash	\$1.75	\$1.50	\$1.25	\$1.00	\$0.90	\$0.85
Adult Token	10 for \$10.00	10 for \$9.00	10 for \$7.50	10 for \$6.00	9 for \$5.00	9 for \$5.00
	1.00	\$0.90	\$0.75	\$0.60	\$0.56	\$0.56
Adult Pass	\$35.00	\$36.00	\$30.00	\$26.00	\$24.00	\$24.00
Student Cash	\$1.50	\$1.25	\$1.00	\$0.75	\$0.65	\$0.60
Metro Ride Tickets	10 for \$8.50	10 for \$7.50	10 for \$6.00	10 for \$4.50	10 for \$4.00	10 for \$4.00
	\$.85	\$0.75	\$0.60	\$0.45	\$0.40	\$0.40
School Dist. Tickets	10 for \$8.50	10 for \$7.50	10 for \$6.00	10 for \$4.50	10 for \$4.00	10 for \$4.00
	\$.85	\$0.75	\$0.60	\$0.45	\$0.40	\$0.40
Student Pass	\$19.00	\$18.00	\$15.00	\$13.00	\$12.00	\$12.00
E/H Cash	\$.85	\$0.75	\$0.60	\$0.50	\$0.45	\$0.40
Senior/Disabled Pass	\$19.00	\$18.00	\$15.00	\$13.00	\$12.00	\$12.00
Paratransit	\$2.25	\$2.25	\$2.00	\$2.00	\$1.80	\$1.70

Operating Data

	Route Miles	Total Bus Passengers	Cost Per Passenger
2014	436,435	654,078	\$4.48
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								
	2013	2014	2015			2016		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 2,231,746	\$ 2,313,088	\$ 2,436,737	\$ 2,436,737	\$ 2,234,328	\$ 2,359,735	\$ 2,308,795	\$ 2,308,795
Contractual Services	203,797	393,659	238,032	238,032	218,075	228,612	228,612	228,612
Supplies & Expense	496,903	514,059	572,393	572,393	427,838	523,804	523,804	523,804
Fixed Charges	680,806	673,442	110,152	110,152	64,767	64,270	64,270	64,270
Capital Outlay		1,537						
Total Expenses	\$ 3,613,252	\$ 3,895,785	\$ 3,357,314	\$ 3,357,314	\$ 2,945,008	\$ 3,176,421	\$ 3,125,481	\$ 3,125,481
Taxes	\$ 679,289	\$ 679,289	\$ 647,342	\$ 647,342	\$ 647,342	\$ 647,342	\$ 547,342	\$ 547,342
Intergvtl Grants & Aids	1,884,807	2,059,333	1,917,864	1,917,864	1,807,407	1,842,355	1,814,338	1,814,338
Public Charges	508,887	504,849	531,686	531,686	495,864	499,451	499,451	499,451
Intergovt Charges	84,335	160,441	98,868	98,868	12,243	12,243	12,243	12,243
Miscellaneous	376							
Other Financing Sources	50,902							
Total Revenues	\$ 3,208,596	\$ 3,403,912	\$ 3,195,760	\$ 3,195,760	\$ 2,962,856	\$ 3,001,391	\$ 2,873,374	\$ 2,873,374

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The budget reduces the general property tax levy support with funding of the deficit to be funded by accumulated reserves. Transit historically budgets very conservatively which results in surplus funds. Forgoing the levy increase will prevent excess funds from accumulating.

WORKING CAPITAL HISTORY:

2014	\$564,357
2013	\$432,923
2012	\$318,976
2011	\$0

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2016	\$3,125,481	(\$231,833)	-6.91%
2015	\$3,357,314	\$0	0.00%
2014	\$3,357,314	(\$31,392)	-0.93%
2013	\$3,388,706	(\$476,785)	-12.33%
2012	\$3,865,491	\$252,239	6.98%
2011	\$3,613,252	(\$740,497)	-17.01%
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
2016	\$2,326,032	(\$222,386)	-8.73%
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%

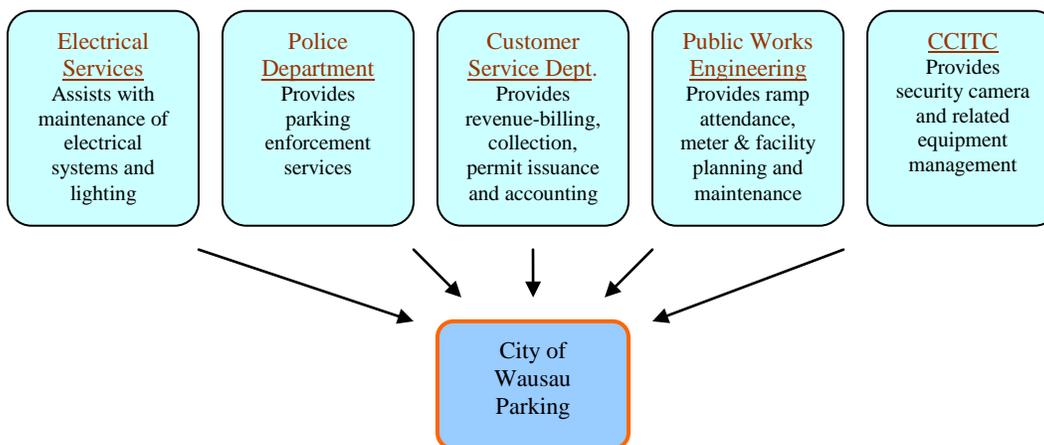
PARKING FUND

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.



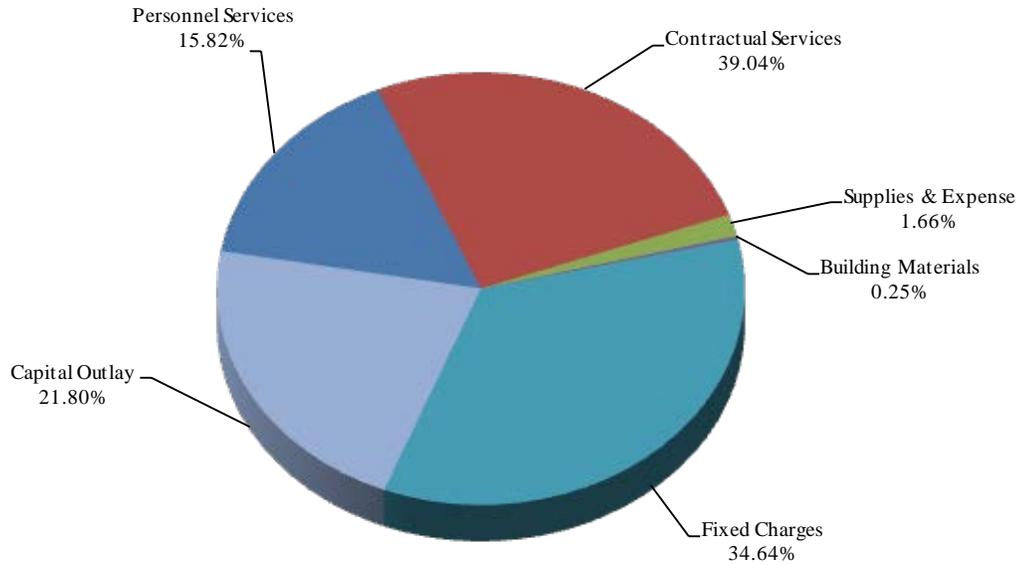
FACILITIES MAINTAINED:

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

	2013		2014		2015			2016	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted	
Personnel Services	\$ 265,514	\$ 275,402	\$ 205,725	\$ 205,725	\$ 271,596	\$ 384,673	\$ 380,313	\$ 380,313	
Contractual Services	702,893	722,240	746,753	746,753	706,783	620,975	620,975	620,975	
Supplies & Expense	50,992	31,402	40,700	40,700	45,400	39,800	39,800	39,800	
Building Materials	3,679	2,233	4,150	4,150	4,350	5,900	5,900	5,900	
Fixed Charges	813,452	810,978	821,200	821,200	829,588	832,600	832,600	832,600	
Grants Contributions & Other	9,819	9,420				-	-	-	
Capital Outlay	126,037		94,000	94,000	89,000	524,000	524,000	524,000	
Total Expenses	\$ 1,972,386	\$ 1,851,675	\$ 1,912,528	\$ 1,912,528	\$ 1,946,717	\$ 2,407,948	\$ 2,403,588	\$ 2,403,588	
Taxes	\$ 300,000	\$ 224,000	\$ 211,052	\$ 211,052	\$ 211,052	\$ 211,052	\$ 211,052	\$ 211,052	
Intergovernmental Grants & Aids		\$ 8,350							
Parking Citations	235,299	260,171	245,000	245,000	235,000	260,000	260,000	260,000	
Public Charges	849,139	862,737	807,700	807,700	749,455	786,900	786,900	786,900	
Miscellaneous	4,275	8,162			2,000	1,500	1,500	1,500	
Other Financing Sources	294,991							-	
Total Revenues	\$ 1,683,704	\$ 1,363,420	\$ 1,263,752	\$ 1,263,752	\$ 1,197,507	\$ 1,259,452	\$ 1,259,452	\$ 1,259,452	

BUDGET HIGHLIGHTS:

The major area of increase is in the area of capital outlay. The parking ramps will be resealed, new led lighting will be installed in the Jefferson Street Parking Ramp and parking revenue and enforcement system upgrades are budgeted in 2016.

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2016	\$2,403,588	\$491,060	25.68%
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%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2016	\$1,048,400	(\$4,300)	-0.41%
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%

WORKING CAPITAL HISTORY:

2014	\$702,154
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.

2015 ACCOMPLISHMENTS:

- WFS/Airport promotion using Facebook page, www.flywausau.com, and "CONTACT!" a monthly email newsletter from the Wausau Airport
- Assisted organizing successful public relations activities including: Wausau Balloon Rally, elementary school programs, Chili Fun Day, 3rd Annual Spot Landing Benefit for "Men of Honor" Society, AirVenture Cup cross country Air Race, Hamburger Nights and other airport activities.
- Expanded "Hamburger Night", a weekly summer fly-out activity for pilots throughout WI
- Recruited private construction of 100' X 110' hangar and 50' X 60' hangars in 2016.
- Continued recruitment of additional private parties to construct new hangars at the Wausau Downtown Airport.
- Initiated the design and pursuit of FAA funding for the "East Hangar Development Area" to continue development of private hangar construction at the airport
- Pursued FAA funding of runway 13/31 micro fibre project for 2016
- Coordinated pavement crack sealing project & runway 05/23 micro fibre projects with WI BOA/FAA
- Updated CIP to enhance Wausau Downtown Airport's opportunities for FAA/State Funding

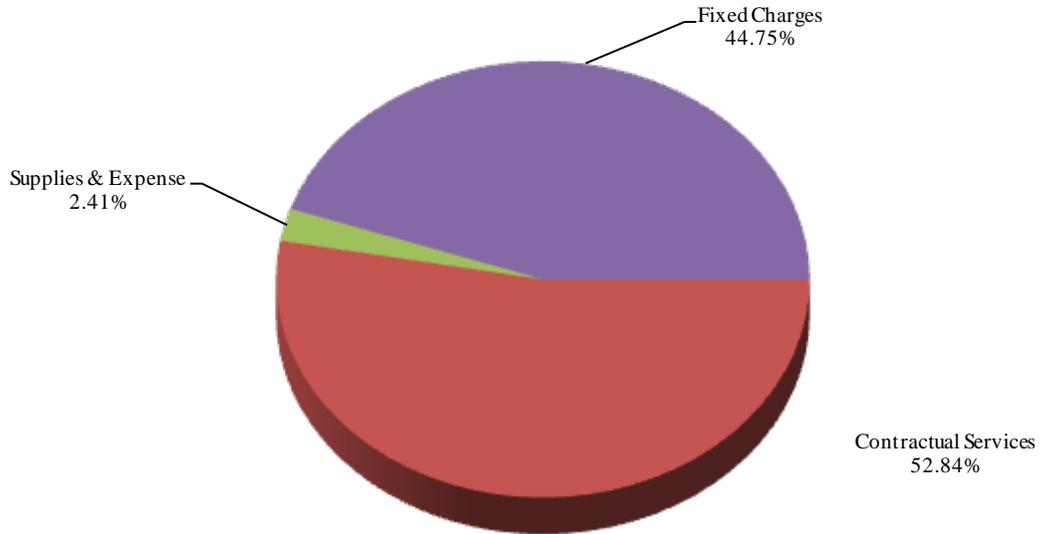
2016 GOALS AND OBJECTIVES:

- market private hangar construction and corporate hangar opportunities to successfully secure airport tenants
- Continue organizing successful public relations activities including: the airport website, airport tenant meeting, Wausau Balloon Rally, elementary school programs and other airport activities.
- Assist local non-profit aviation organizations in Central Wisconsin such as the Boy Scouts, Wausau R/C Sportsmen, and EAA640, and Learn Build Fly with aviation and airport promotions.
- Continued pursuit of "River's Edge" perimeter emergency response road plans.
- Coordinate East Hangar Development Area, runway 13/31 micro fibre, and private hangar construction projects

DEPARTMENT STATISTICS:

40 City-Owned T-hangars, 4 City-Owned Corporate Hangars, 10 Privately Owned Hangars, 87 Airplanes Based on Airport, 2014 Fuel Flow 122,711 Gallons, 2014 estimated Take Offs and Landings 33,000+

BUDGET:



BUDGET SUMMARY

	2013	2014	2015			2016		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 25,356	\$ 23,673						
Contractual Services	175,773	187,511	206,350	206,350	205,401	204,400	204,400	204,400
Supplies & Expense	14,748	14,480	9,336	9,336	9,298	9,335	9,335	9,335
Fixed Charges	162,956	169,507	166,919	166,919	167,864	173,100	173,100	173,100
Total Expenses	\$ 378,833	\$ 395,171	\$ 382,605	\$ 382,605	\$ 382,563	\$ 386,835	\$ 386,835	\$ 386,835
Taxes	\$ 68,677	\$ 70,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000
Public Charges	13,605	14,158	14,500	14,500	25,000	18,000	18,000	18,000
Miscellaneous	127,413	117,424	122,600	122,600	122,600	115,586	115,586	115,586
Municipal Capital Contribution	9,905	27,433				9,905		
Total Revenue	\$ 219,600	\$ 229,015	\$ 217,100	\$ 217,100	\$ 227,600	\$ 223,491	\$ 213,586	\$ 213,586

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The Airport was reclassified as an Enterprise Fund in 2012. Currently there are 10 private hangars located on the airport with property values totaling \$1,330,300. The 2016 budget reflects depreciation expense of \$157,000.

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2016	\$386,835	\$4,230	1.11%
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%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2016	\$213,586	\$76,486	55.79%
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%

WORKING CAPITAL HISTORY:

2014 \$17,683
 2013 \$55,142
 2012 \$70,090

ANIMAL CONTROL FUND

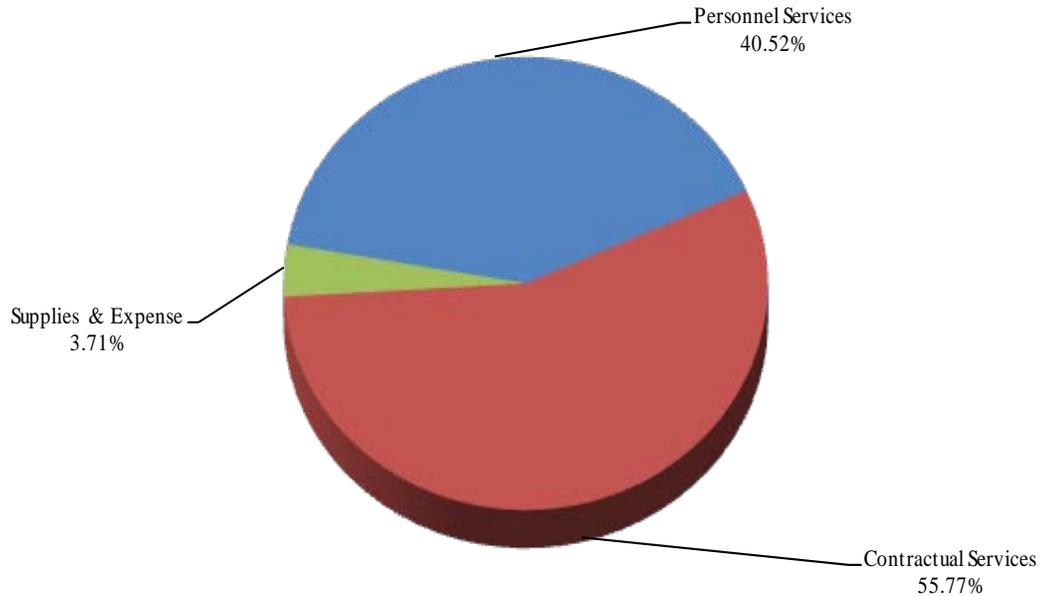
MISSION:

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

	2013		2014		2015			2016		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted		
Personnel Services	\$ 22,889	\$ 68,051	\$ 86,700	\$ 86,700	\$ 86,662	\$ 88,965	\$ 87,345	\$ 87,345		
Contractual Services	43,120	120,751	110,224	110,224	116,824	120,224	120,224	120,224		
Supplies & Expense	3,573	2,389	8,000	8,000	7,500	8,000	8,000	8,000		
Fixed Charges	500									
Total Expenses	\$ 70,082	\$ 191,191	\$ 204,924	\$ 204,924	\$ 210,986	\$ 217,189	\$ 215,569	\$ 215,569		
Taxes			\$ 78,489	\$ 78,489	\$ 78,489	\$ 67,725	\$ 66,105	\$ 66,105		
Licenses and Permits	56,239	60,209	69,061	69,061	59,945	96,370	96,370	96,370		
Fines and Forfeitures	11,905	17,558	22,300	22,300	17,200	30,060	30,060	30,060		
Public Charges for Services	3,276	2,867	3,210	3,210	7,170	3,880	3,880	3,880		
Intergovt Chgs for Services		18,593	19,154	19,154	18,000	19,154	19,154	19,154		
Miscellaneous		25,419	12,710	12,710	12,748			-		
Other Financing Sources		63,500						-		
Total Revenues	\$ 71,420	\$ 188,146	\$ 204,924	\$ 204,924	\$ 193,552	\$ 217,189	\$ 215,569	\$ 215,569		

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The 2016 budget reflects an increase in licensing revenue approved by the Common Council. No service level changes are proposed. Contractual services include \$62,500 for the contract with the Humane Society.

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2016	\$215,569	\$10,645	5.20%
2015	\$204,924	\$77,310	60.58%
2014	\$127,614	New Fund	

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2016	\$149,464	\$23,029	18.21%
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.

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.

CCITC: City County Information Technology Corporation was created by the City of Wausau and Marathon County to provide technology services to these organizations. The governmental participation increased when NorthCentral Health Care Center joined. CCITC provides computer, phone, voice and video technology services to each of the entities.

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.

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.

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.

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

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.