

CITY OF WAUSAU



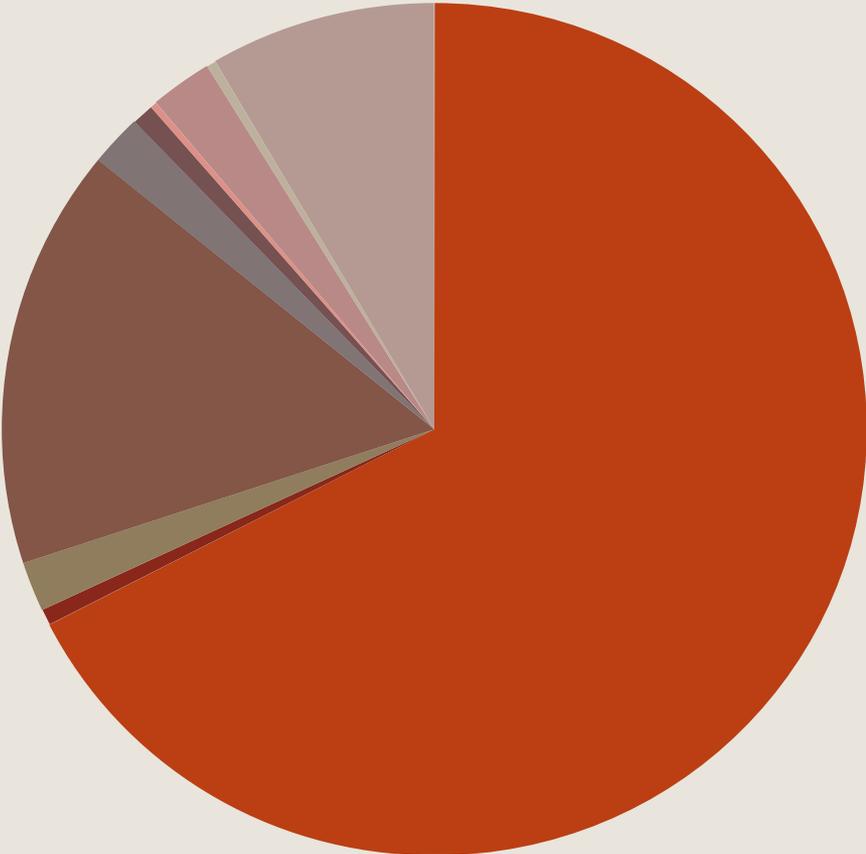
2017
BUDGET



PROPERTY TAX INCREASES

Year	Levy	Dollar Change	% Increase
2007	\$20,121,923	\$980,324	5.12%
2008	\$21,242,811	\$1,120,888	5.57%
2009	\$21,979,852	\$737,041	3.47%
2010	\$22,803,079	\$823,227	3.75%
2011	\$23,186,604	\$383,525	1.68%
2012	\$23,234,021	\$47,417	.20%
2013	\$23,178,270	(\$55,751)	(.24%)
2014	\$23,582,800	\$404,530	1.75%
2015	\$24,107,571	\$524,771	2.23%
2016	\$24,971,570	\$863,999	3.584%
2017	\$25,870,790	\$899,220	3.601%
Average		\$545,964	2.77%

LEVY UTILIZATION



- General Fund \$17,446,218
- Community Development Fund \$156,375
- Recycling Fund \$487,763
- Debt Service Fund \$4,123,000
- Capital Projects Fund \$505,828
- Central Purchasing Fund \$210,800
- Animal Control Fund \$62,411
- MetroRide Fund \$601,600
- Airport Fund \$90,000
- Tax Increment \$2,186,795

ASSESSED TAX RATE

Assessed Tax Rate of
\$9.58 versus \$9.43

Increase of 14.8 cents

Based upon estimated
value.



EQUALIZED TAX RATE

Equalized Tax Rate of \$9.92
versus \$9.48

Increase of 46 cents

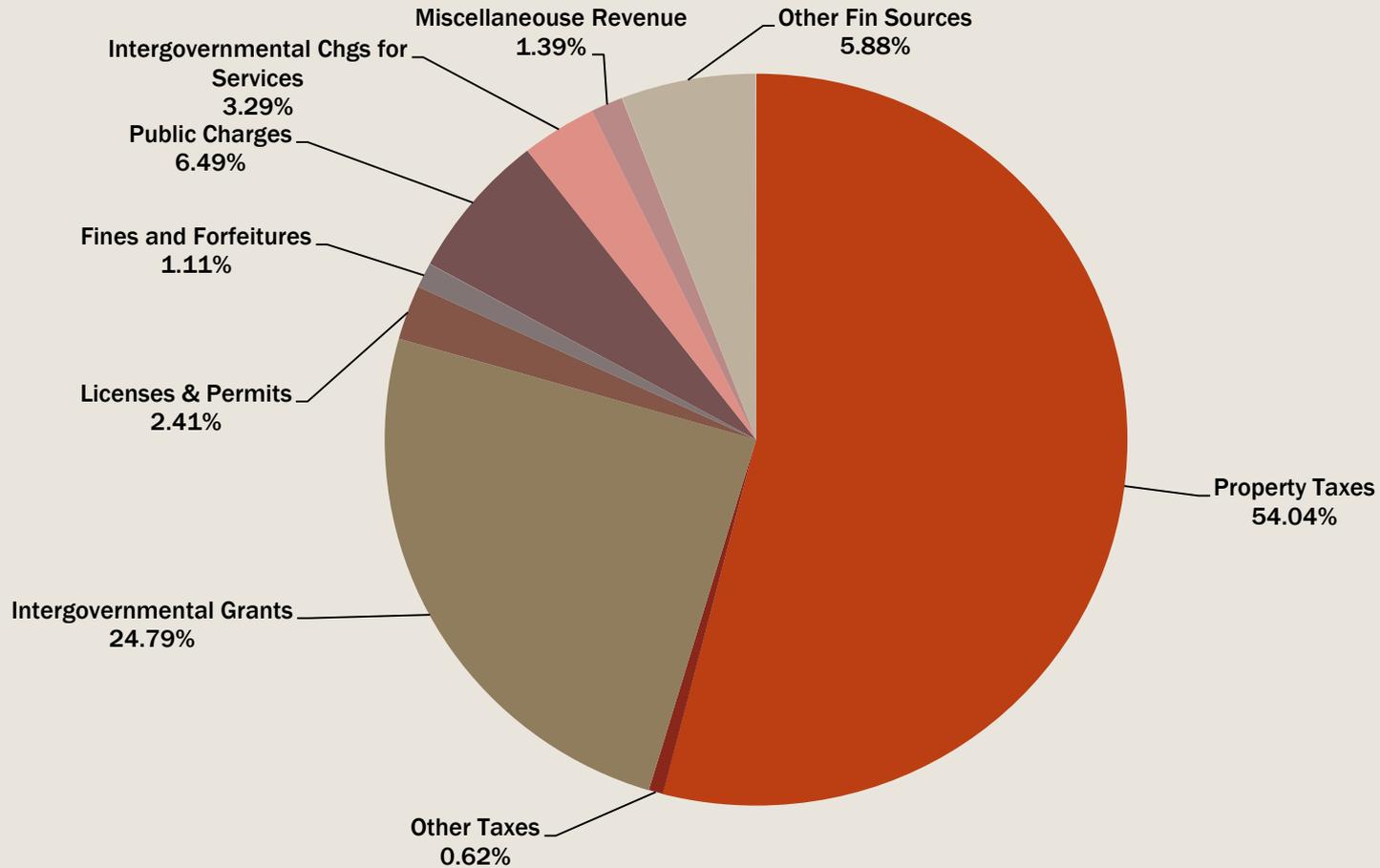
This is due to the under –
statement to the State of Wisconsin –
new construction and changes in
value

The state process will correct in
future years.



GENERAL FUND REVENUES

2017 BUDGET



GENERAL FUND REVENUES

	2017 Budget	2016 Budget	Change
Property Taxes	\$17,446,218	\$16,749,259	\$696,959
Other Taxes	201,185	204,185	(3,000)
Intergovtl Grants & Aids	8,001,910	7,909,517	92,393
Licenses & Permits	776,822	773,907	2,915
Fines & Forfeitures	359,000	357,000	2,000
Public Charges	2,094,489	1,949,094	145,395
Intergovtl Charges	1,060,683	1,397,968	(337,285)
Miscellaneous Revenue	447,320	551,760	(104,440)
Other Financing Sources	<u>1,897,400</u>	<u>1,882,500</u>	<u>14,900</u>
TOTAL	\$32,285,027	\$31,775,190	\$509,837

CHANGES IN STATE AIDS

YEAR	Shared Revenue	Expenditure Restraint	Transportation Aids	Connecting Hwy Aids
2007	\$4,868,333	\$942,428	\$2,076,994	\$209,880
2008	\$4,867,501	\$1,018,811	\$2,027,978	\$210,948
2009	\$4,885,011	\$1,067,034	\$2,102,742	\$205,560
2010	\$4,678,334	\$901,467	\$2,257,414	\$200,754
2011	\$4,676,319	\$901,114	\$2,310,028	\$247,747
2012	\$4,011,479	\$853,965	\$2,079,025	\$248,698
2013	\$4,009,960	\$792,433	\$2,101,898	\$186,839
2014	\$4,012,779	\$755,880	\$2,125,889	\$249,626
2015	\$4,013,090	\$764,763	\$2,290,438	\$251,311
2016	\$4,015,159	\$734,231	\$2,205,687	\$243,062
2017	\$4,015,876	\$817,119	\$2,205,687	\$243,062

GENERAL FUND REVENUE CHANGES

- Interest and penalty on taxes \$3,000
- Expenditure Restraint \$82,888
- Public Charges – EMS revenue \$150,000
- Intergovernmental Revenues:
 - Accounting Change: Billing to Direct Charge
 - Utility charge for CCITC \$50,000
 - Motor Pool administrative charges \$108,000
 - Accounting Change: Eliminate administrative charge for Parking Fund and related Levy \$215,000
- Miscellaneous Revenue:
 - Eliminate ground rent revenue for mall \$76,000
 - Reduce Special Assessment Interest and Building rent income
- Other Financing Sources
 - Room Tax Contribution \$12,500
- Waiting on Transportation Aid figures

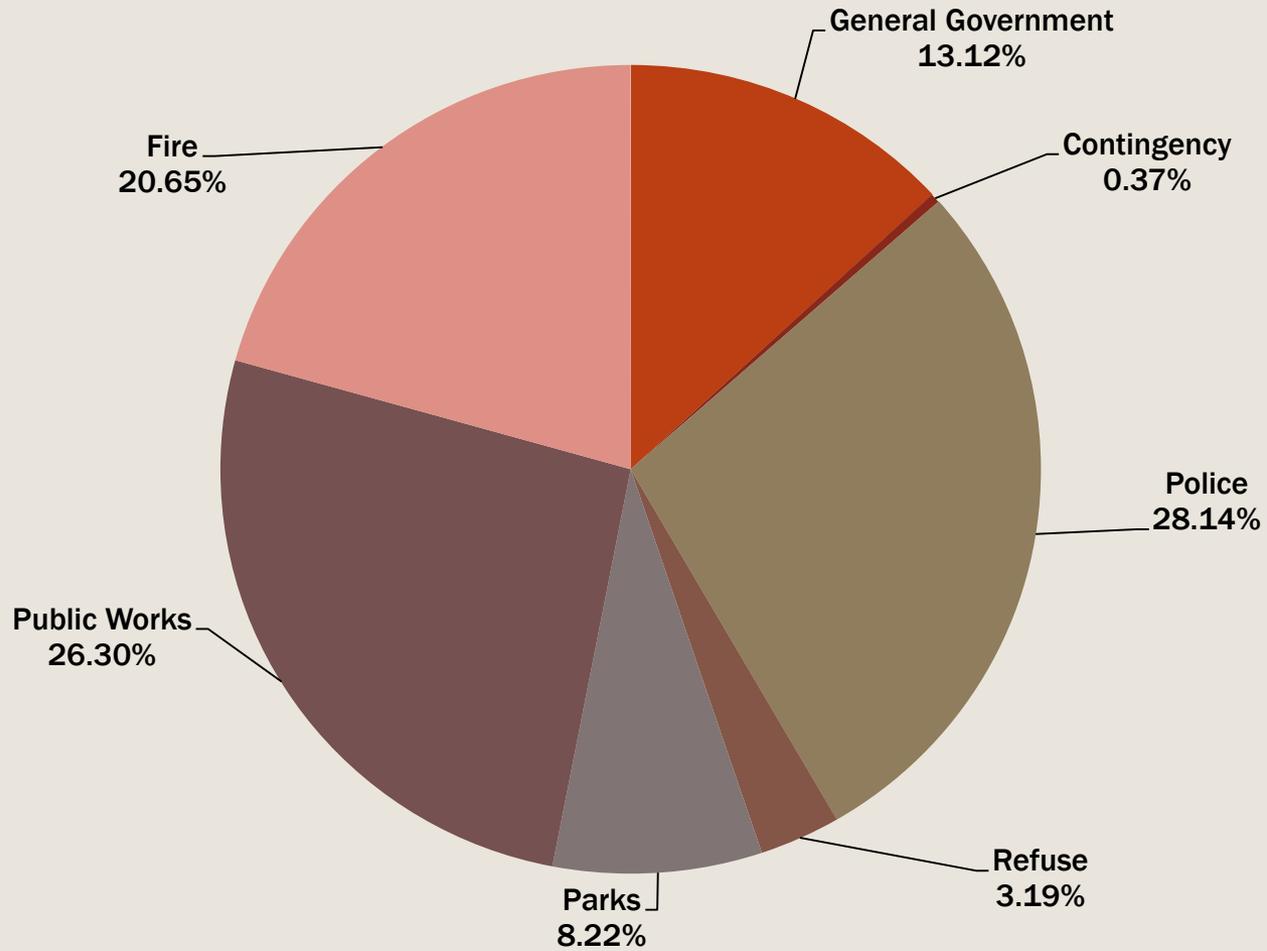
LEVY LIMIT

- Restricts levy increases to Net New Construction = \$271,299
- Additional increases and flexibility is offered through provision for debt authorized after July 1, 2005
 - 2015 budget debt exemption utilization \$85,268
 - 2016 budget debt exemption utilization \$468,532
 - 2017 budget debt exemption utilization \$954,130

EXPENDITURE RESTRAINT

- Restricts increase of General Fund expenditure to 60% of net new construction and CPI
- Increase \$608,941 estimate awaiting CPI
- Change in DOR interpretation of “expenditure” to include General Fund expenditure and all other fund levy’s. Results in more restraint!

EXPENDITURE BY ACTIVITY



DEPARTMENT BUDGET GENERAL GOVERNMENT

DEPARTMENT	2016 BUDGET	2017 DEPT REQUEST	2017 PROPOSED BUDGET	PERCENT CHANGE
COUNCIL	\$90,311	\$92,353	\$92,342	2.25%
MAYOR	201,374	206,470	200,677	-0.35%
CUSTOMER SERVICE	1,407,986	1,389,154	1,362,955	-3.20%
HUMAN RESOURCES	297,419	415,971	385,836	29.73%
CCITC	732,798	760,850	710,850	-3.00%
ASSESSMENT	595,516	596,498	594,849	-0.11%
LEGAL	489,805	548,958	537,389	9.71%
UNCLASSIFIED	158,750	213,259	213,259	34.34%
MUNICIPAL COURT	128,605	140,663	138,026	7.33%
NONREPRESENTED INC	120,000	120,000	120,000	0.00%
TOTAL	4,222,564	4,484,176	4,356,183	3.16%

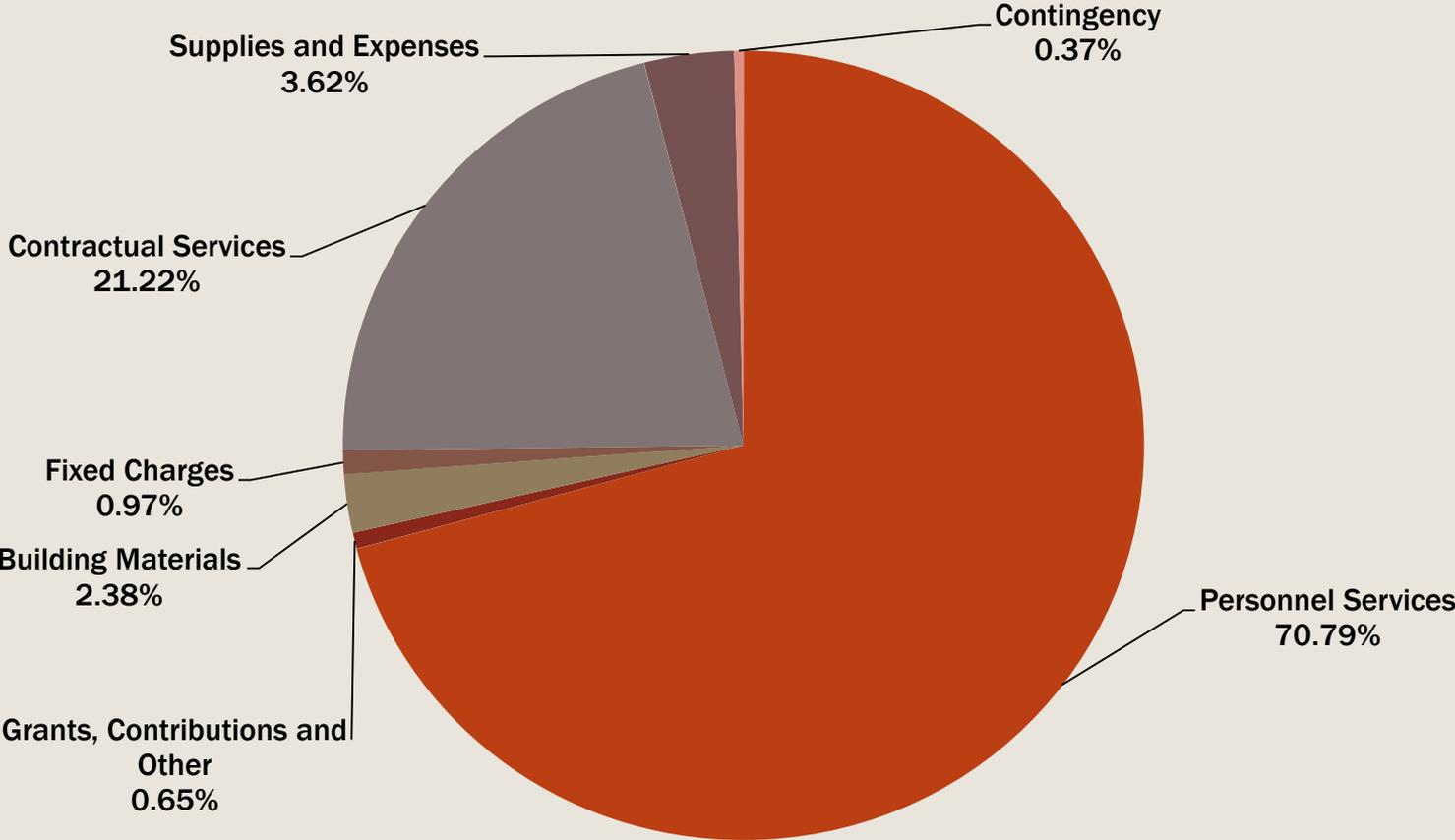
DEPARTMENT BUDGET PUBLIC SAFETY

DEPARTMENT	2016 BUDGET	2017 DEPT REQUEST	20167 PROPOSED BUDGET	PERCENT CHANGE
POLICE	\$9,004,956	\$9,411,669	\$9,085,798	0.90%
FIRE	\$6,616,111	\$6,809,264	\$6,667,515	0.78%
TOTAL	\$15,621,067	\$16,220,933	\$15,753,313	0.85%

DEPARTMENT BUDGET PUBLIC WORKS AND PARKS

DEPARTMENT	2016 BUDGET	2017 DEPT REQUEST	2017 PROPOSED BUDGET	PERCENT CHANGE
PUBLIC WORKS	\$8,399,502	\$9,666,029	\$8,490,553	1.08%
REFUSE	\$958,000	\$1,031,000	\$1,031,000	7.62%
PARKS	\$2,574,060	\$2,638,979	\$2,653,979	3.10%
TOTAL	\$11,931,562	\$13,336,008	\$12,175,532	2.04%

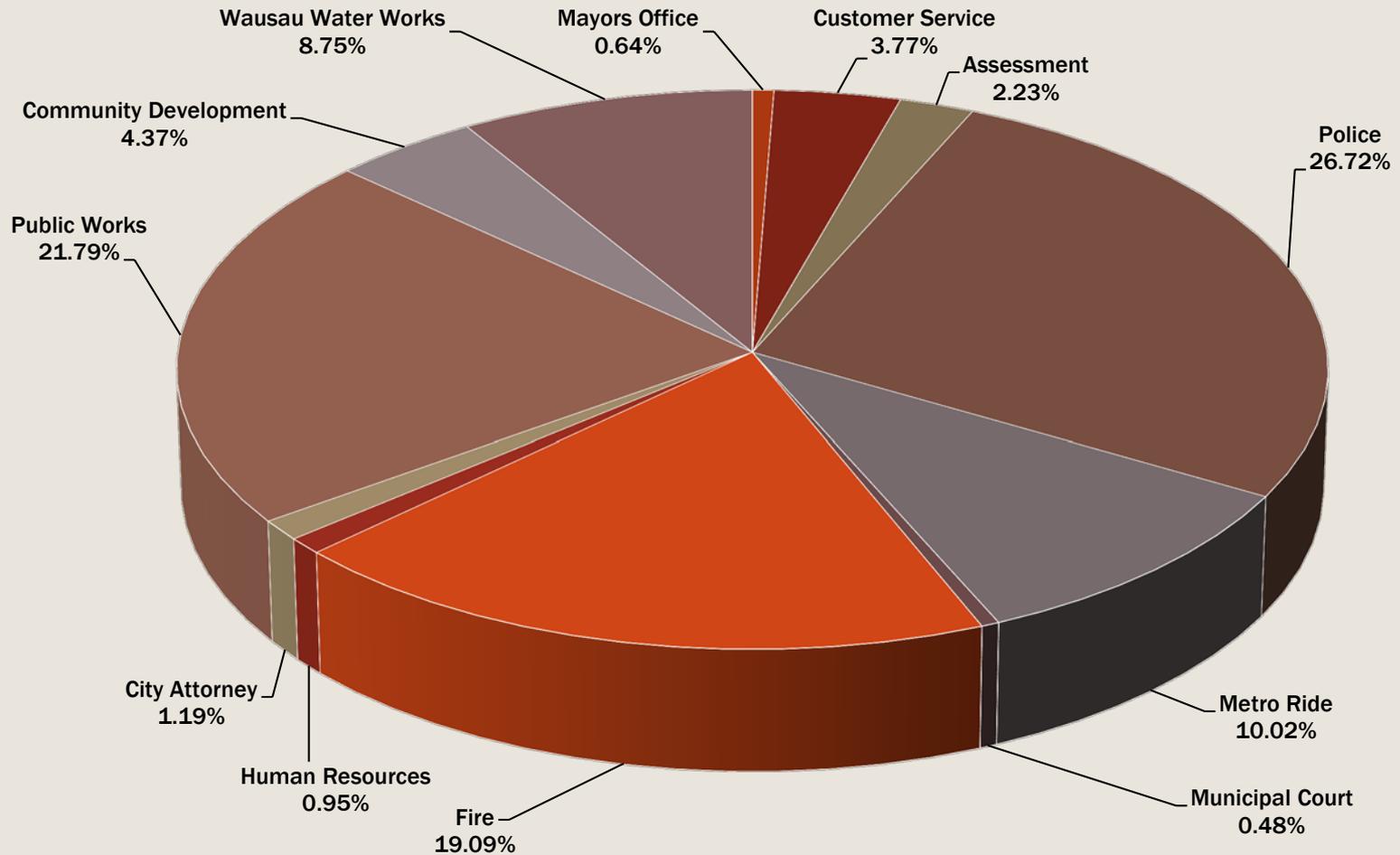
GENERAL FUND BY CATEGORY



GENERAL FUND BY CATEGORY

DEPARTMENT	2016 BUDGET	2017 PROPOSED BUDGET	PERCENT CHANGE
PERSONAL SERVICES	\$22,800,642	22,854,379	0.24%
CONTRACTUAL SERVICES	\$6,539,538	\$6,850,488	4.75%
SUPPLIES&EXPENSE	\$1,121,018	\$1,167,227	4.12%
BUILDING MATERIALS	\$699,550	\$769,000	9.93%
FIXED CHARGES	\$373,442	\$313,674	-16.00%
GRANTS, CONTRIBUTIONS OTHERS	\$121,000	\$210,259	73.77%
CONTINGENCY	\$120,000	\$120,000	0.00%
TOTAL	\$31,775,190	\$32,285,027	1.60%

PERSONNEL SUMMARY



BUDGET INFLUENCES

- **Salary and Benefit increases**
 - 0% Increase in Health Insurance
 - 2. % COLA for Public Safety 1/1/2017
 - Increase in retirement rates .2% general employees, 1.42% Police, 1.92% Fire
 - Flat Dental Insurance
 - Small reduction in Workers Compensation
- **Contingency for Non-Represented Employees \$120,000**
- **Election decrease \$83,247**
- **Contractual Services-**
 - Refuse increase \$22,000
 - HR consulting \$50,200 - Affordable Care Act, Compensation Study, Medical, Testing
 - Legal Budget \$35,000
 - Increase in Motor Pool to reflect fire costs and historical actual \$56,690
 - Data Center Charges \$36,429
 - Utilities \$46,750
 - Public Works Repairs and Maintenance \$54,785
 - Salt \$15,000
- **Liability/Property Insurance Allocation savings \$62,784**
- **Bad debts, awards and losses \$38,259**
- **Remediation Expenses \$51,000**

SPECIAL REVENUE FUNDS

	Expenditures	Revenues	Tax Revenue
Community Development Fund	\$1,638,079	\$1,708,177	\$156,375
Recycling Fund	636,399	148,636	487,763
Room Tax Fund	264,750	875,000	
Public Access Fund	45,234	60,300	
Economic Development Fund	829,250	819250	
Housing Stock Improvement Fund	15,000	13000	
Hazardous Materials Fund	53,720	81,000	
Holtz Krause Fund	55,981	62,410	
Rental Licensing Fund			
EMS Grant Fund	9,000	9,000	
400 Block Fund	63,000	63,000	

DEBT SERVICE FUND

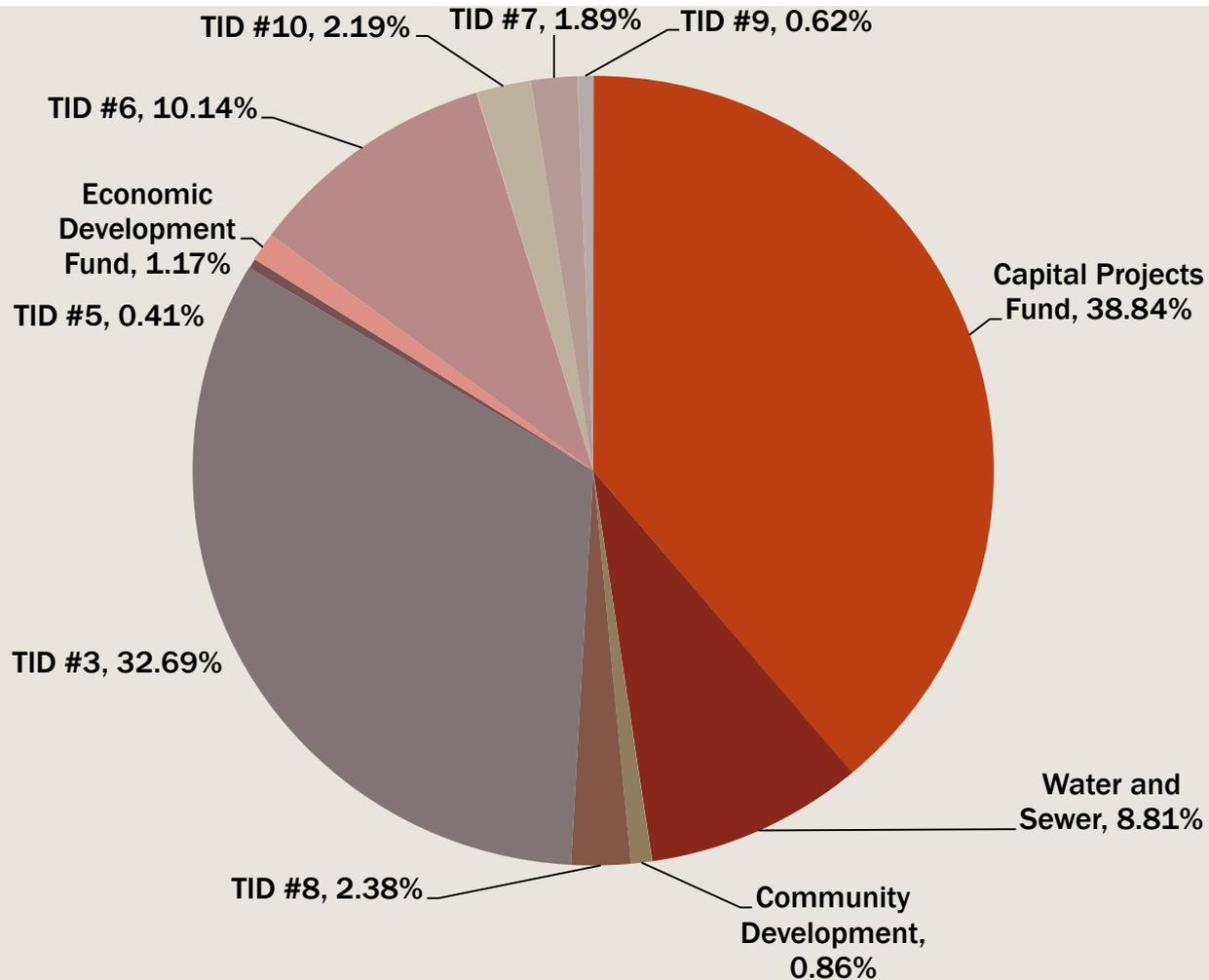
	2017 Budget
Principal	\$7,848,735
Interest	<u>1,663,810</u>
Total Expense	\$9,152,545
Transfers from Other Funds	\$5,019,353
Taxes	\$4,123,000

Levy stable since
2002

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

OUTSTANDING DEBT BY PURPOSE

12/31/2016



2017 DEBT CHANGES

New Debt Issued

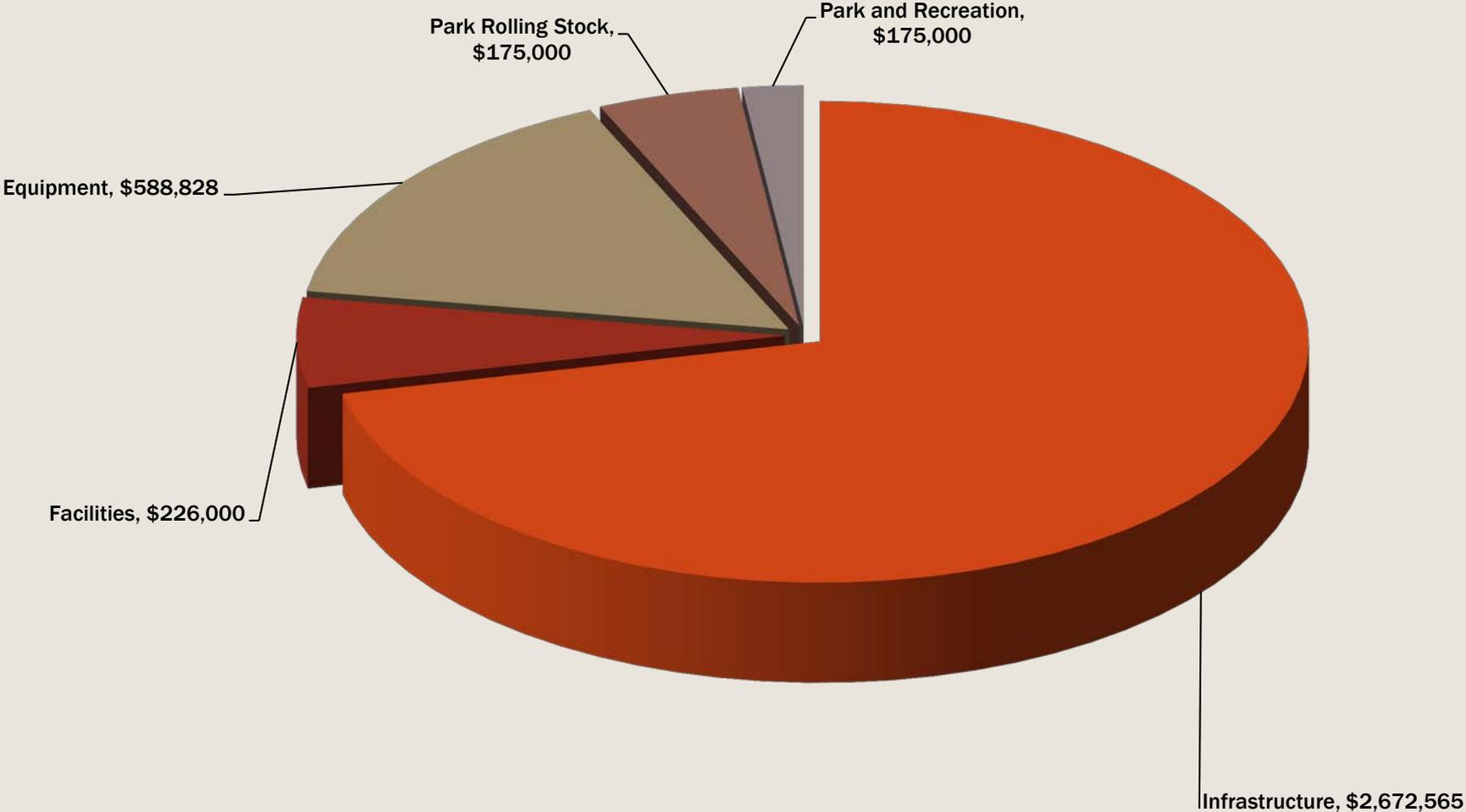
- Capital Improvement Plan: \$2,600,000
- TID #3: \$3,315,000
- TID #6: \$5,975,000
- Future TID Business Campus \$819,250
- Total \$12,709,250

Retirements

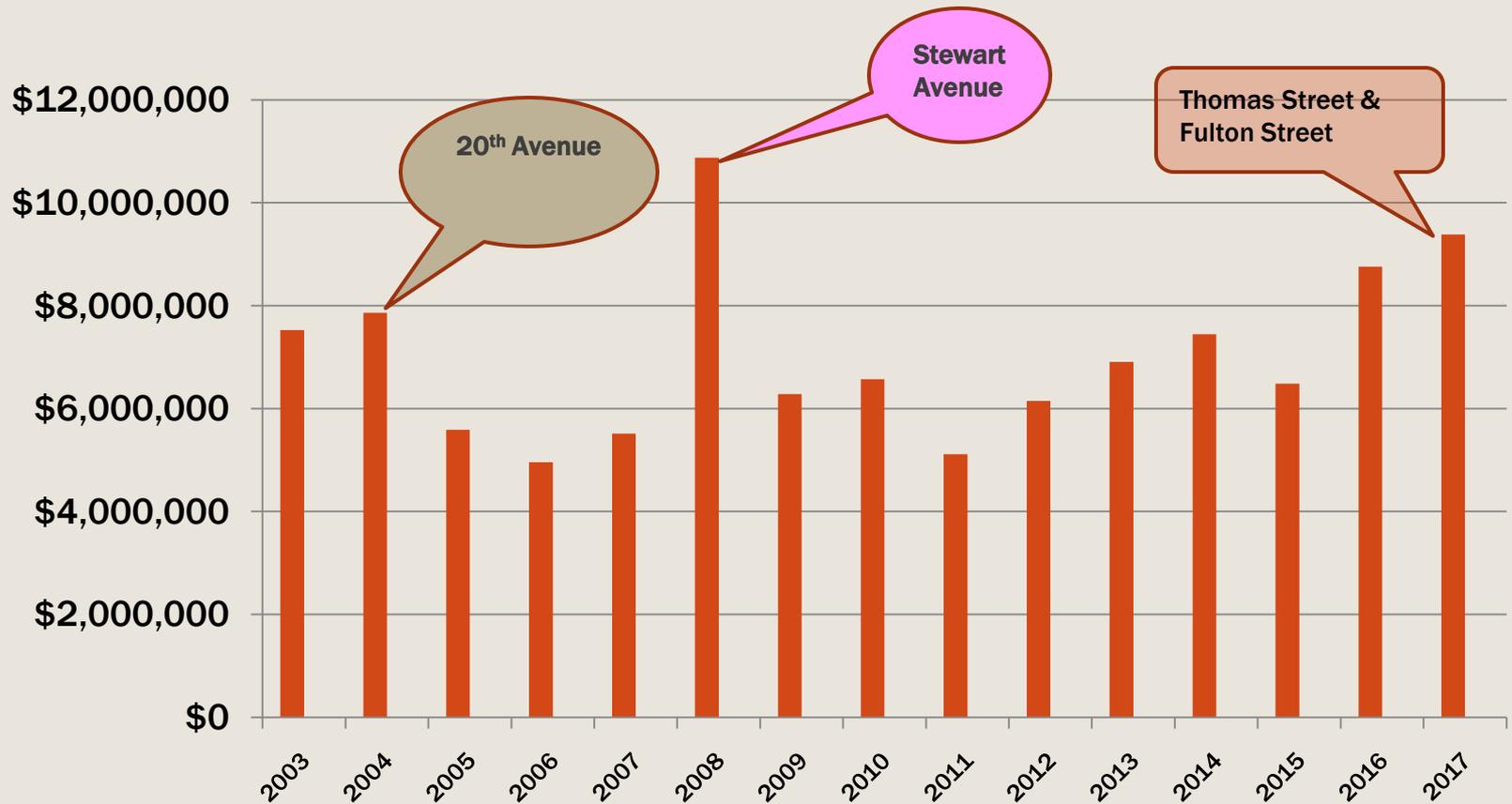
- \$9,532,300

	2014	2015	2016	2017
Outstanding Debt	\$47,938,575	\$56,373,575	\$75,079,604	\$78,256,554
% of Debt Margin	36.10%	42.81%	57.57%	57.69%

CAPITAL PROJECTS FUND

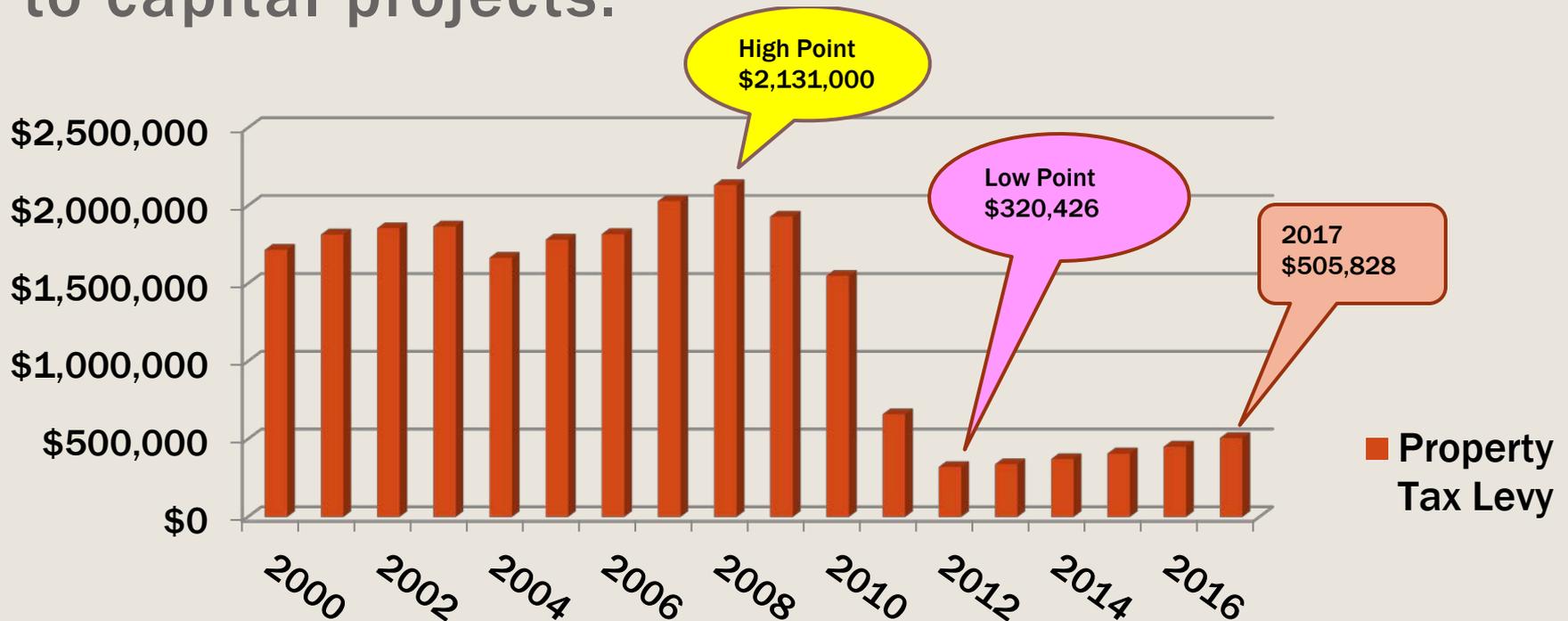


INFRASTRUCTURE HISTORY – ALL FUNDS



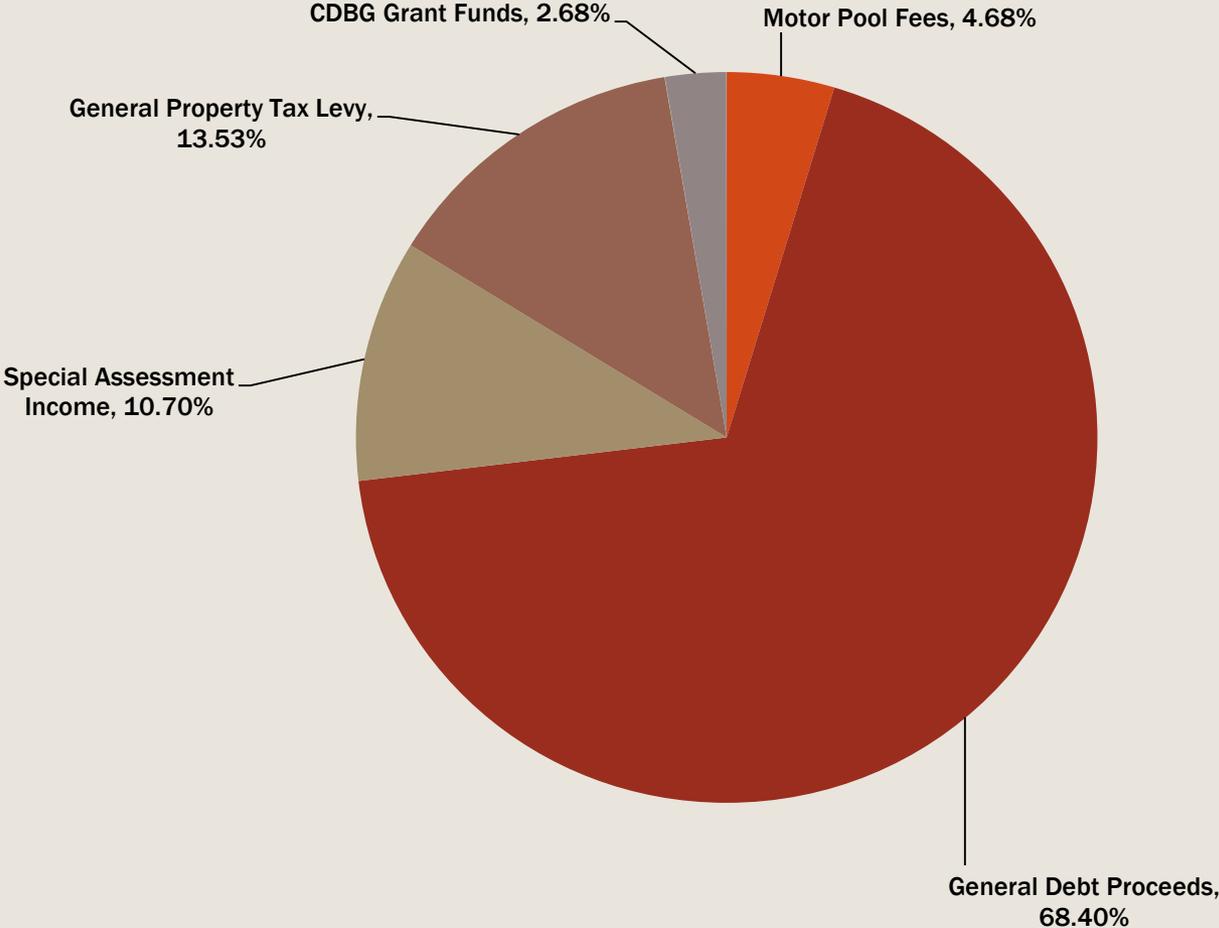
CAPITAL PROJECTS FUND

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



CAPITAL PROJECTS FUND

Financing Sources



SIGNIFICANT CAPITAL PROJECTS

- Law Enforcement Radios and Body Cameras \$187,328
- Fire Station Architect and Engineering \$160,000
- Station 3 Improvements \$50,000
- Fire Boat \$75,000
- Law Enforcement Software \$133,000
- Brine Station \$46,000
- Network Upgrades \$58,000
- Park Rolling Stock \$175,000
- Brockmeyer Park \$75,000
- Financial Software Upgrade \$89,500
- Infrastructure \$2,672,565

CENTRAL EQUIPMENT FUND

- New Fund in 2016
 - For Replacement
 - Funded by Levy, Debt and Room Tax
 - Grow in future years
 - Added \$100,000 to levy in 2017
- City Facilities \$25,000
 - Park \$23,230
 - Fire \$24,000
 - Police \$38,570
 - Computers \$50,000
 - Video and phone \$50,000

TAX INCREMENT DISTRICTS

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



TAX INCREMENT DISTRICT 3

Created: 1994

**Mandated Closure:
2031**

**Equalized Value:
\$123,438,200
2.93% increase**

- **Projected Deficit 12/31/2017**
\$2,681,975
- **Outstanding Debt 12/31/2016**
\$23,498,226
- **Projected 2017 Increment**
\$2,170,000
- **2017 Projects:**
 - Dudley Sky Walk \$1,760,000, Bridge Improvements \$150,000, Blenker \$500,000, Church Block \$70,000, Riverfront Park \$1,900,000, Frantz \$2,740,000, Environmental Remediation \$400,000, Fulton Street Extension \$2,500,000, Riverfront and 400 Block cameras, \$70,000, other professional services/administration \$560,150

TAX INCREMENT DISTRICT 5

Created: 1997

**Mandated Closure:
2020**

**Equalized Value:
\$53,242,300
10.51% increase**

- **Projected Balance 12/31/2017
\$0**
- **Outstanding Debt 12/31/2016
\$285,000**
- **Projected 2017 Increment
\$1,307,236**
- **Donation to TID #3**
- **Boundary reduction will reduce
increment beginning 2018.**

TAX INCREMENT DISTRICT 6

- Projected Balance 12/31/2017
\$206,700.
- Projected 2017 Increment
\$1,600,000.
- Outstanding Debt 12/31/2016
\$7,106,270

2017 Projects:

- Thomas Street land and Engineering
\$6,270,000
- Other Streets \$200,000
- Stewart Ave DOT \$33,168
- U/K final payments \$120,626
- Developer Payments
 - Kocourek Auto Group \$75,000
- Other Contractual Services \$550,150

Created: 2005

**Mandated Closure:
2025**

**Equalized Value:
\$138,440,700
.39% decrease.**

TAX INCREMENT DISTRICT 7

MIXED USE DISTRICT

Created: 2006

Mandated Closure:
2026

Equalized Value:
\$48,662,900
3.69% decrease

- Projected Deficit Balance
12/31/2017 \$2,149,326.
- Outstanding Debt 12/31/2016
\$1,323,000
- Projected 2017 Increment \$559,000.
2017 Projects -
Stewart Avenue LLC payment
\$110,000

TAX INCREMENT DISTRICT 8

- Projected Deficit Balance
12/31/2017 (\$106,915)
- 2017 Increment \$152,502.
- Outstanding Debt 12/31/2016
\$1,670,000.

2017 Projects:

None

Schierl \$57,500

Created: 2012

**Mandated Closure:
2039**

**Equalized Value:
\$39,478,200**

7.16% decrease

TAX INCREMENT DISTRICT 9

Created: 2012

**Mandated Closure:
2039**

**Equalized Value:
\$2,067,800
decrease 2.41%**

- **Projected Deficit Balance
12/31/2017 \$69,763**
- **Outstanding Debt 12/31/2016
\$435,000.**
- **Projected 2017 Increment \$24,604.
2017 Projects -
None**

TAX INCREMENT DISTRICT 10

- Projected Deficit Balance 12/31/2017 (\$586,365).
- Projected 2017 Increment \$84,000
- Outstanding Debt 12/31/2016 \$1,535,000.

2017 Projects:

Streets \$150,000

Created: 2013

Mandated Closure:
2036

Equalized Value:
\$49,938,800

increase 3.65%

INTERNAL SERVICE FUNDS

INSURANCE FUND –
Account for claims, premiums, and administration of property, workers compensation and casualty risk. Funded by departmental charges.
Budget \$947,800.

MOTOR POOL FUND-
Account for maintenance of rolling stock funded by departmental charges.
Budget \$4,182,232

EMPLOYEE BENEFIT FUNDS- Dental Insurance, Self Funded Health, Life Insurance, HRA and wellness Budget \$5,826,276

INTERNAL SERVICE FUND WORKING CAPITAL

	Insurance Fund	Motor Pool Fund	Employee Benefits
2015	965,017	890,718	195,028
2014	624,678	526,017	325,294
2013	584,191	807,770	717,585
2012	380,077	1,217,719	316,970

ENTERPRISE FUNDS

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

- 2016 expected income \$402,156
- 2017 expected profit \$318,396
- Working capital 12/31/2015 \$1,883,623
- New Administrative Asst Position proposed for 2017
- Facility Plan in 2017 budget.

ENTERPRISE FUNDS

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

- 2016 expected profit \$464,914
- 2017 expected profit \$113,020
- Working capital 12/31/2015 \$2,368,494
- New Lab Technician for 2017

ENTERPRISE FUNDS

- Levy \$601,600.
- Accumulated Reserve Applied to Budget \$236,560
- Working Capital 2015 \$512,542

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

**New Enterprise Fund
2011**

ENTERPRISE FUNDS

- Levy \$0
- Working capital 2015 \$736,430.
- 2017 Projects include deck sealing of ramps and pay by space kiosks will be a carryover from 2016
- Budget anticipates reduced revenues due to Sears

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

ENTERPRISE FUNDS

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

New Enterprise Fund
2012.

- Expenses \$438,665.
- Revenues \$148,109.
- Levy \$90,000.
- Working Capital 2015
\$28,277

ENTERPRISE FUNDS

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

New Enterprise Fund 2013.

- Expenses \$211,285
- Revenues \$148,874.
- Levy \$62,411

SUPPLEMENTAL REQUESTS

- Community Development Marketing Support
- CDBG Director – Tax Levy Funding
- CDBG – Assistant Planner Funding
- Fire Department – Staff immunizations
- Fire Department – Fire Inspector
- Public Access – Additional FTE to cover City meetings
- Parks – Emerald Ash Borer
- Parks – Maintenance Projects
- Parks – Seasonal staffing of new pool
- Parks – 50% of Maintenance Supervisor
- Parks – West Side flower basket expansion
- Police – 2 – half time clericals
- Police – ¼ time Youth Coordinator
- Public Works Street Seal Coating
- Public Works Street Line Painting

CONTINUED BUDGET INFLUENCES

Services and Demand

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

Revenue

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

Costs

- Cost of Living Increases
- Health Insurance Costs
- Staffing Level Pressures
- Cat Costs
- The cost of staff turnover

Capital Projects

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