

# CITY OF WAUSAU

## 2017 PROPOSED BUDGET





Office of the Mayor

Robert B Mielke

September 28, 2016

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

From: Mayor Robert Mielke - RBM

Subject: 2017 Budget

This is my first budget message as Mayor. It is hard to believe that five months have gone by since taking office. Initiating the 2017 budget was one of my first official duties. I was interested in beginning the process immediately so as to provide sufficient time to prepare, consider and discuss the issues. The budget isn't just about dollars it really is about delivering services and making a difference. In addition, I was eager to implement the following broad objectives:

- Enhance transparency in the process.
- Develop a budget that supports economic growth and maintains important infrastructure.
- Seek alternate revenue sources to support the budget.
- Maintain an affordable tax rate
- Support department activities and missions and opportunities to improve service delivery.

I want to explain each of these in the context of the budget presented in the following pages.

You will note that all budget meetings will be taped and broadcast by Public Access. This will provide residents and other interested parties a convenient opportunity to learn about the budget prior to the Public Hearing and budget adoption. The finance committee deliberations are starting earlier in the budget season so that there is sufficient time for council and residents to become knowledgeable about the budget and provide input. Both of these changes increase transparency.

Two of the major projects within the budget are the continued efforts in the riverfront redevelopment and Thomas Street reconstruction. Both reflect my second objective of economic growth and infrastructure maintenance. My work with the Department of Public Works as Mayor and the development of the Capital Improvement Plan earlier this summer furthered awareness of our desperate need to maintain infrastructure. As demonstrated by our Public Works Director, the City is falling behind not only in the reconstruction of city streets but on the maintenance of them as well. Just like your driveway, sealing city streets preserves and extends the life of the pavement. While this maintenance work is dramatically cheaper than reconstruction we have been unable to "fit" this maintenance cost into the budget.

This brings me to my third objective, "search for alternate revenue sources." The state legislature allows municipalities very few ways to generate dollars besides taxes. The "wheel tax" which adds a local fee to the annual state vehicle registration is one of those options. The law mandates that any funds generated by vehicle registration be used to fund transportation costs. *This makes sense!* It also makes *good financial sense* to spend a little bit more on maintenance now then too pay A LOT more on reconstruction later. I hope that taxpayers will support the Wheel Tax question in November. With the support of the League of Municipalities we have been successful in bringing our message of deferred road maintenance to the attention of the Governor and State Legislature. The Governor has recently committed to increasing state funding of streets in the next budget. While I am happy about the news I worry about its survival during the yearlong budget process. Any increase will not be enjoyed by the City until 2018 and the proposed investment falls short! Based upon independent analysis, the budget proposal is expected to increase our State aids by \$200,000. This increase will provide little relief nor come



Office of the Mayor

Robert B Mielke

close to replenishing the \$1.1 million of state aids we lost in 2008. I ask that we receive our fair share back to benefit our community locally.

This budget is a work in progress with a number of unknowns. Major estimates that will require updating include transportation aids and our assessed valuation. The Board of Review will be starting shortly and final numbers will be established upon conclusion. The Assessment Department records indicate healthy levels of new construction. This growth helps keep our taxes affordable since it provides for a bigger base to distribute the taxes. The budget attached represents a 15 cent increase. What will this mean to a home owner? A \$200,00 house will pay \$30 more per year.

Last year the Common Council implemented a prioritization process for the consideration of supplemental budget requests. This process worked extremely well. It initiated awareness and discussion about unmet service demands and workload issues. It also allowed Council to fund needs based upon priorities. This process will occur again in 2017. The list of requests follows my letter.

The budget process has given me additional insight into the workloads, service demands and service delivery of the departments and city. I have been pleased to learn the creative, thoughtful and effective ways our employees tackle their jobs. I believe that we have a great City, great residents and great employees. The 2017 budget as presented allows the City to continue to provide the high quality services expected by our residents and invests based upon resources available in the future. I encourage everyone to learn more about our budget and the services we provide.

CITY OF WAUSAU 2017 SUPPLEMENTAL BUDGET REQUESTS

DEPARTMENT	DEPT PRIORITY	DESCRIPTION	ONE TIME OR RECURRING	FTE	COSTS					REVENUES		NET BUDGET IMPACT	ESTIMATED ASSESSED TAX RATE IMPACT	TOTAL	AVE	
					PERSONNEL	CONTRACTUAL SERVICES	SUPPLIES EXPENSE	BUILDING MATERIALS	CAPITAL OUTLAY	TOTAL	AMOUNT					FUNDING SOURCE
Community Development	High	Marketing Support	Ongoing			20,000				20,000		20,000	\$	0.008		
Community Development	Critical	Funding for CDBG Director	Ongoing		20,000					20,000		20,000	\$	0.008		
Community Development	Critical	Assistant Planner	Ongoing		65,000					65,000	15,000	TID Districts	\$	0.020		
Fire Department	Critical	Immunization Program	Ongoing			8,700				8,700			\$	0.004		
Fire Department	High	Addtl Staffing - Fire Inspector FF/PM	Ongoing	1.00	79,000					79,000			\$	0.032		
Public Access	High	Addtl FTE to cover City meetings	Ongoing	0.4	15,000					15,000			\$	0.006		
Parks	High	Emerald Ash Borer Treatment/Removal	Ongoing			200,000				200,000			\$	0.081		
Parks Department	Critical	Part Time Staffing for Scholenburg Pool - 1 Pool Supervisor & 3 Lifeguards	Ongoing	Seasonal	15,940					15,940			\$	0.006		
Parks Department	Critical	Cost Share One Park Maintenance Supervisor with the County	Ongoing	0.5	44,055		747		750	45,552			\$	0.018		
Parks Department	High	Athletic Park ClubHouse Furnace Replacement	One Time						3,500	3,500			\$	0.001		
Parks Department	High	400 Block - Seal sidewalk and Electrical Work	Ongoing						6,500	6,500	6,500	Room Tax Fund	\$	0.000		
Parks Department	High	Barker Stewart Island Interpretive Panels	One Time						5,000	5,000			\$	0.002		
Parks Department	High	Operation shop Door Operations	One Time				2,500			2,500			\$	0.001		
Parks Department	High	Highland Park LED Light Project	One Time				9,500			9,500			\$	0.004		
Parks Department	High	Oak Island River Edge Trail Repair	One Time				34,000			34,000	32,500	Capital Budget Carry Over	\$	0.001		
Parks Department	High	Schofield Park - Boat Launch Pier	One Time						5,000	5,000			\$	0.002		
Parks Department	High	Sylvan Hill - Fencing at Tubing Hill	One Time						6,000	6,000			\$	0.002		
Parks Department	High	Tree Replacments	One Time				3,000			3,000	3,000	Street Tree Carryover	\$	0.000		
Parks Department	High	Three M Park Ball Field Rebuild	One Time						16,500	16,500			\$	0.007		
Police Department	Critical	Two Part time .5 FTE clerical support	Ongoing	1	40,581					40,581			\$	0.016		
Police Department	Medium	Youth Safety Coordinator	Ongoing	0.25	11,856					11,856			\$	0.005		
Parks	Medium	Flower Box Additions	Ongoing	Seasonal	1,710		1,975		28,000	31,685			\$	0.013		
Public Works	Critical	Street Seal Coating	Ongoing			300,000				300,000			\$	0.121		
Public Works	High	Epoxy Paint - Street Signs and Lines	Ongoing			40,000				40,000			\$	0.016		

# TABLE OF CONTENTS

## INTRODUCTORY SECTION:

2017 Budget Analysis Levy Dependent Funds .....	1
Organizational Chart .....	2
List of Principal Officials .....	3
Budget Overview .....	4-13
Revenue Forecast Methodology.....	14
Budget Calendar .....	15
Operational /Fund Structure Matrix.....	16
Consolidated Statement of Revenue and Expenditures by Category .....	17
Combined Statement of Revenues by Category – All Funds .....	18
Combined Statement of Expenses by Activity – All Funds .....	19
Combined Expenditures by Category – All Funds.....	20
Personnel Summary .....	21
Summary of Property Taxes by Fund .....	22
Financial and Budget Policies.....	23-36

## GENERAL FUND:

General Fund Expenditures and Revenues .....	37
--	----

### GENERAL GOVERNMENT

Common Council .....	38-40
Mayor's Office .....	41-44
Customer Service.....	45-48
City County Information Technology Commission.....	49-52
Refuse Collection.....	53-54
Assessment Department.....	55-58
Human Resources .....	59-62
City Attorney .....	63-66
Municipal Court.....	67-69
Unclassified .....	70-71

### PUBLIC SAFETY

Police Department.....	72-75
Fire Department .....	76-79

### TRANSPORTATION

Public Works Department.....	80-85
------------------------------	-------

### PARKS/RECREATION

Park, Recreation and Forestry Department .....	86-89
--	-------

## SPECIAL REVENUE FUNDS:

Consolidated Expenditures and Revenues – Special Revenue Funds .....	90-91
Community Development Fund.....	92-98
Economic Development Fund.....	99-100
Holtz Krause Clean Up Fund.....	101-102
Hazardous Materials Fund .....	103-104
Housing Stock Improvement Fund .....	105-106

## TABLE OF CONTENTS

Room Tax Fund .....	107-110
Public Access Cable Fund .....	101-112
Recycling Fund .....	113-114
EMS Grant Fund .....	115-116
Rental Licensing Fund .....	117-118
400 Block Fund .....	119-120

### **DEBT SERVICE FUND:**

Debt Service Fund .....	121-124
-------------------------	---------

### **CAPITAL PROJECTS FUNDS:**

Consolidated Expenditures and Revenues – Capital Projects Funds .....	125-126
Capital Projects Fund .....	127-134
Central Capital Purchasing Fund .....	135-136
Tax Increment District Number Three Fund .....	137-142
Tax Increment District Number Five Fund .....	143-146
Tax Increment District Number Six Fund .....	147-151
Tax Increment District Number Seven Fund .....	152-156
Tax Increment District Number Eight Fund .....	157-161
Tax Increment District Number Nine Fund .....	162-165
Tax Increment District Number Ten Fund .....	166-169

### **INTERNAL SERVICE FUNDS:**

Consolidated Expenses and Revenues – Internal Service Funds .....	170
Motor Pool Fund .....	171-173
Liability Insurance Fund .....	174-175
Employee Benefit and HRA Funds .....	176-177

### **ENTERPRISE FUNDS:**

Consolidated Expenses and Revenues – Enterprise Funds .....	178
Wausau Water Works Funds .....	179-184
Metro Ride Fund .....	185-188
Parking Fund .....	189-191
Wausau Downtown Airport Fund .....	192-194
Animal Control Fund .....	195-196

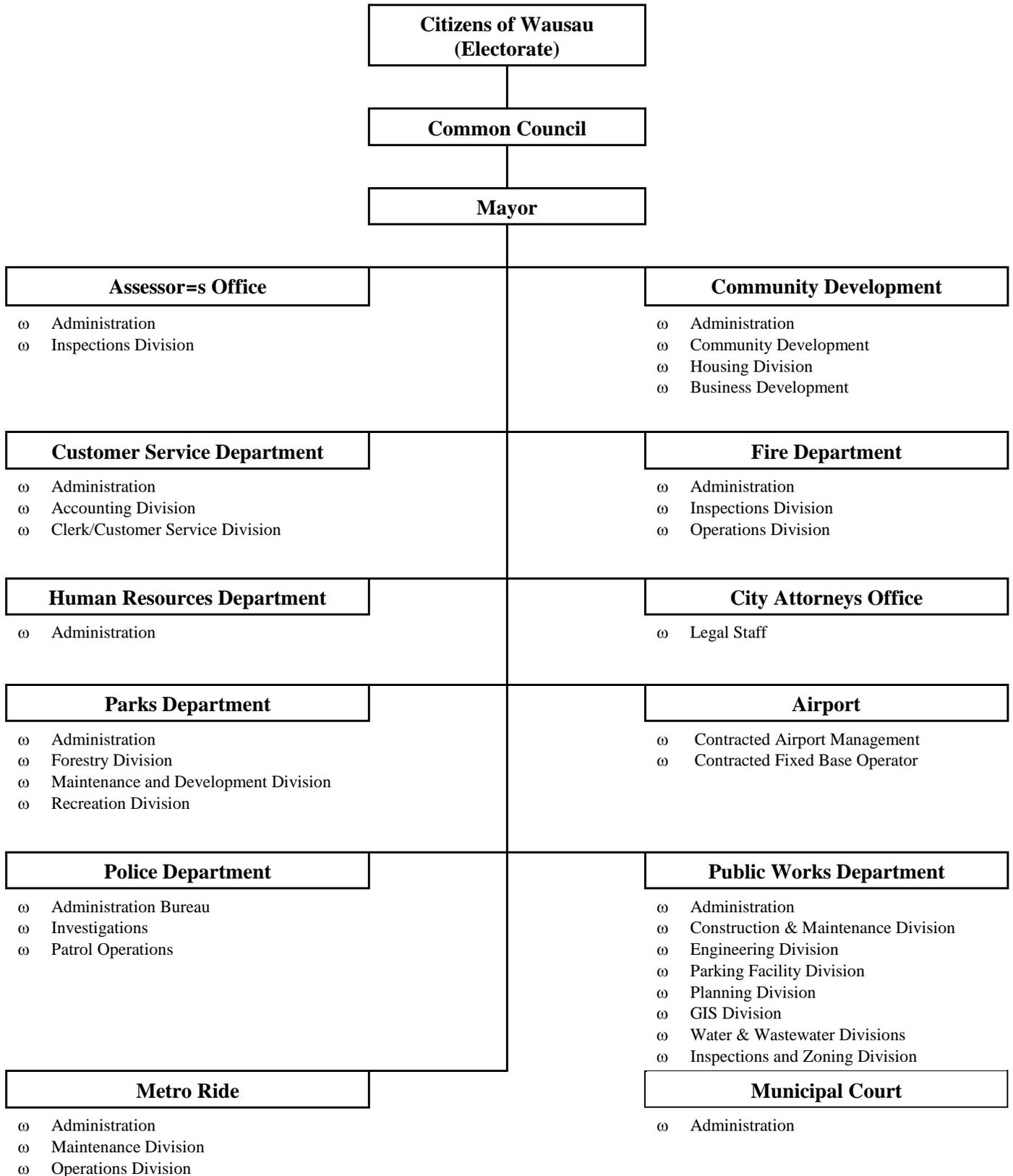
\*\*\*\*\*

**CITY OF WAUSAU  
2017 BUDGET ANALYSIS- LEVY DEPENDENT FUNDS**

	2017 EXECUTIVE BUDGET	2016 BUDGET	CHANGE INCREASE (DECREASE)	PERCENT CHANGE
<b>GENERAL FUND</b>				
Expenditures	\$32,285,027	\$31,775,190	\$509,837	1.605%
Revenues	14,838,809	15,025,931	(187,122)	-1.245%
Fund's Net Levy Requirement	17,446,218	16,740,759	705,459	4.214%
<b>RECYCLING FUND</b>				
Expenditures	636,399	610,165	26,234	4.299%
Revenues	148,636	148,000	636	0.430%
Fund's Net Levy Requirement	487,763	470,665	17,098	3.633%
<b>RENTAL LICENSING FUND</b>				
Expenditures		151,838	(151,838)	-100.000%
Revenues		151,838	(151,838)	-100.000%
Fund's Net Levy Requirement	-	-	-	
<b>COMMUNITY DEVELOPMENT/ECONOMIC DEVELOPMENT FUND</b>				
Expenditures	1,377,479	1,413,654	-	0.000%
Revenues	1,445,791	1,445,791	-	0.000%
Fund's Net Levy Requirement	156,375	156,375	-	0.000%
<b>DEBT SERVICE FUND</b>				
Expenditures	7,696,013	7,696,013	-	0.000%
Revenues	3,865,855	3,865,855	-	0.000%
Fund Balance Application	(292,842)	(292,842)	-	0.000%
Fund's Net Levy Requirement	4,123,000	4,123,000	-	0.000%
<b>CAPITAL PROJECT FUND</b>				
Expenditures	3,737,393	8,713,346	(4,975,953)	-57.107%
Revenues	3,231,565	8,263,346	(5,031,781)	-60.893%
Fund Balance Application			-	0.000%
Fund's Net Levy Requirement	505,828	450,000	55,828	12.406%
<b>CENTRAL EQUIPMENT AND FACILITY CAPITAL FUND</b>				
Expenditures	210,800	110,800	100,000	90.253%
Revenues			-	0.000%
Fund Balance Application			-	0.000%
Fund's Net Levy Requirement	210,800	110,800	100,000	
<b>METRO RIDE FUND</b>				
Expenditures	3,070,894	3,125,481	(54,587)	-1.747%
Revenues	2,269,294	2,326,032	(56,738)	-2.439%
Fund Balance Application	200,000	252,107	(52,107)	-20.669%
Fund's Net Levy Requirement	601,600	547,342	54,258	9.913%
<b>PARKING FUND</b>				
Expenditures	1,986,856	2,407,948	(421,092)	-17.488%
Revenues	995,900	1,048,400	(52,500)	-5.008%
Fund Balance Application & Noncash Depreciation	990,956	1,148,496	(157,540)	-13.717%
Fund's Net Levy Requirement	-	211,052	(211,052)	-100.000%
<b>WAUSAU DOWNTOWN AIRPORT FUND</b>				
Expenditures	386,835	386,835	-	0.000%
Revenues	133,586	133,586	-	0.000%
Fund Balance Application(Noncash Depreciation)	173,249	173,249	-	0.000%
Fund's Net Levy Requirement	90,000	80,000	10,000	12.500%
<b>ANIMAL CONTROL</b>				
Expenditures	211,285	193,569	17,716	9.152%
Revenues	148,874	156,464	(7,590)	-4.851%
Fund's Net Levy Requirement	62,411	37,105	25,306	68.201%
<b>TOTAL LEVY BEFORE INCREMENT</b>	<b>23,683,995</b>	<b>22,927,098</b>	<b>756,897</b>	<b>3.301%</b>
City's Share of TIF Increment	2,186,795	2,044,472	142,323	6.961%
<b>TOTAL LEVY</b>	<b>\$25,870,790</b>	<b>\$24,971,570</b>	<b>\$899,220</b>	<b>3.601%</b>
<i>Estimated Assessed Value</i>	<i>\$2,700,412,668</i>	<i>\$2,647,597,500</i>	<i>\$52,815,168</i>	<i>1.995%</i>
<b>Tax Rate Per \$1,000 of Assessed Value</b>	<b>\$9.58031</b>	<b>\$9.431785</b>	<b>\$0.14853</b>	<b>1.575%</b>
<b>Equalized Value</b>	<b>\$2,608,454,600</b>	<b>\$2,633,849,300</b>	<b>(\$25,394,700)</b>	<b>-0.964%</b>
<b>Tax Rate Per \$1,000 of Equalized Value</b>	<b>\$9.91805</b>	<b>\$9.4810170</b>	<b>\$0.437036</b>	<b>4.610%</b>

# CITY OF WAUSAU

## Organizational Chart



**CITY OF WAUSAU**  
**List of Principal Officials on September 1 2017**

ELECTED

Mayor ..... Robert B. Mielke  
Municipal Judge ..... Mark Sauer  
Common Council President ..... Lisa Rasmussen

Alderman District

First..... Patrick Peckham  
Second ..... Romey Wagner  
Third ..... David Nutting  
Fourth ..... Tom Neal  
Fifth ..... Gary Gisselman  
Sixth..... Becky McElhane  
Seventh ..... Lisa Rasmussen  
Eighth ..... Karen Kellbach  
Ninth..... Joe Gehin  
Tenth..... Sherry Abitz  
Eleventh..... Dennis Smith

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 ..... Vacant  
Director of Administration-Public Works & Utilities ..... Eric Lindman  
City Engineering Project Manager..... Allen Wesolowski  
Chief Inspector & Zoning Administrator ..... William Hebert  
Community Development Director ..... Acting Director Christian Schock  
Parks Director ..... Bill Duncanson  
Airport Manager ..... John Chmiel  
Transit Lines Manager ..... Greg Seubert

# 2017 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 perform financial planning and 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. Wisconsin law provides very few revenue options for cities. The City of Wausau direct legislation has limited any additional revenue options without approval by referendum. This means that residents pay for all services based upon the value of their property without regard to the consumption of service.

The level of property taxes generated is based upon the valuation of properties located within the city and the tax rate. Property valuation on the real estate tax bill can be confusing as the State of Wisconsin utilizes the dual valuation process.

**The equalized valuation** is intended to represent market value. The equalized valuation of each municipality is determined annually by the State of Wisconsin. This valuation is assigned in total to the municipality - not by parcel. This valuation is used by governmental units that allocate taxes to many taxing jurisdictions such as the state, school district, county and technical college. The latest valuation is based upon partial data submitted by the Assessment Department resulting in an understatement of value. The State of Wisconsin system has a process in subsequent year value determination to ensure that Wausau taxpayers pay their fair share of overlying taxing district taxes.

BUDGET YEAR	EQUALIZED VALUATION	% INCREASE	ASSESSED VALUATION	% INCREASE
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%	\$2,647,463,400	-3.68%
2017	\$2,608,454,600	-0.96%	\$2,700,412,668	2.00%

**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 property sales, building razing and improvements.

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 2017 represent estimates.

**The Tax Levy** is restricted by the State of Wisconsin levy limits, which restrict 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

	Allowable * Levy	Actual * Levy	Under Utilized
2016 for 2017	\$22,729,865	\$23,683,995	\$0
2015 for 2016	\$22,425,817	\$22,927,098	\$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

increase their levy in excess of the levy for debt service. The levy limit applies to the levy prior to the computation of the tax increment. A historical analysis of the levy limit utilization, since its inception, is shown below. The 2017 budget is the third year 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 \$954,130. The City is in a particularly difficult position due to the limited other revenue sources available.

Year	General Property Tax Levy	Increase/(Decrease) from the Prior Year	
		Dollar	Percent
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	\$24,971,570	\$863,999	3.58%
2017	\$25,870,790	\$899,220	3.60%

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. Since Board of Review was underway when this budget was published an estimated assess valuation was used. Based upon the budget submitted the tax rate will increase 14.8 cents.

	BUDGET YEAR		Change
	2017	2016	2017-2016
<b>Property Tax Levy</b>	\$ 25,870,790	\$ 24,971,570	\$ 899,220
<b>Assessed Valuation*</b>	\$ 2,700,412,668	* \$ 2,647,463,400	\$ 52,949,268
<b>Tax Rate</b>	\$ 9.5803	\$ 9.4323	\$ 0.1480

\*\* Estimate

When evaluating the budget people frequently ask how much does one penny on the levy generate in taxes? The answer is about \$27,000. 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, based upon the budget projections there is only two major areas of growth expected: governmental grants \$92,393 and EMS revenues of \$150,000. A summary of the General Fund Revenues follows:

## GENERAL FUND REVENUES

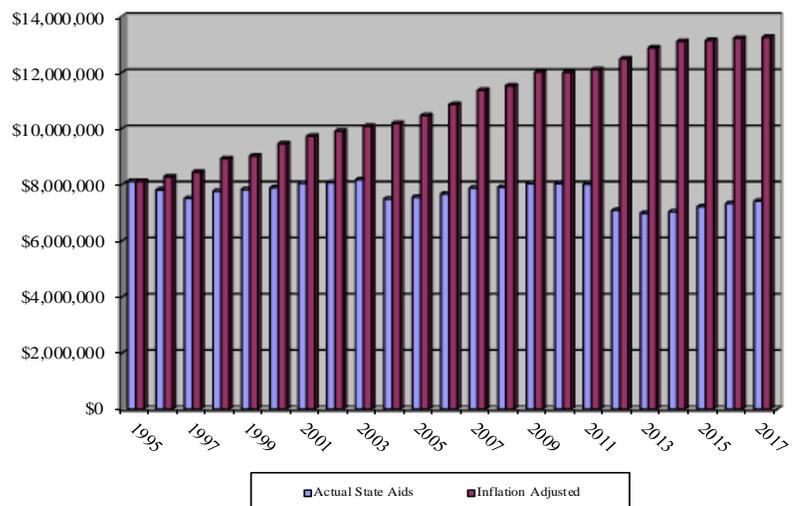
	2016			2017		Budget Increase (Decrease)
	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	
	<b>EXPENDITURES</b>					
<b>REVENUES</b>						
General Property Taxes	16,749,259	16,749,259	16,749,259	18,377,741	17,446,218	696,959
Other Taxes	204,185	204,185	201,184	201,185	201,185	(3,000)
Intergovernmental Grants & Aids	7,909,517	7,909,517	7,915,713	8,146,556	8,001,910	92,393
Licenses & Permits	773,907	773,907	836,672	776,822	776,822	2,915
Fines, Forfeitures & Penalties	357,000	357,000	359,907	359,000	359,000	2,000
Public Charges for Services	1,949,094	1,949,094	2,071,649	2,028,239	2,094,489	145,395
Intergovernmental Charges for Services	1,397,968	1,397,968	1,340,645	1,354,057	1,060,683	(337,285)
Miscellaneous Revenues	551,760	558,205	473,312	439,220	447,320	(104,440)
Other Financing Sources	1,882,500	1,882,500	1,859,900	1,897,400	1,897,400	14,900
	\$ 31,775,190	\$ 31,781,635	\$ 31,808,241	\$ 33,580,220	\$ 32,285,027	\$ 509,837

**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 2017 budget expects a decline interest and penalty due to an improving economy.

**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 which is shown in the table below. The City has not received notification of Recycling or Transportation Aids at time of publication.

STATE AIDS						
Budget Year	Shared Revenues	Expenditure Restraint	Recycling Grants	Transportation Aids	Total	Increase/ (Decrease)
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	<b>-\$24,399</b>
2012	\$4,011,479	\$853,965	\$147,904	\$2,079,025	\$7,092,373	<b>-\$932,695</b>
2013	\$4,009,960	\$792,433	\$147,904	\$2,040,812	\$6,991,109	<b>-\$101,264</b>
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
2016	\$4,015,159	\$734,231	\$140,362	\$2,448,749	\$7,338,501	\$116,952
2017	\$4,015,876	\$817,119	\$147,736 *	\$2,448,749 *	\$7,429,480	\$90,979

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 2017 alone with the actual allocation of \$7,429,480 versus the CPI adjusted amount of \$13,260,266. The graph also clearly shows that the City receives less assistance from the state today than it did back in 1995.



**Public Charges for Service** - within the General Fund are itemized below. The most significant category is EMS revenues \$1,551,000 which is predicted to increase \$150,000. Park and recreation revenues include program fees for recreation and swimming along with rental fees on facilities. This budget area has increased the last couple of years due to the reconstruction of the neighborhood pools and policy changes on 400 Block rental.

General Government	\$ 76,050
Public Safety	1,576,270
Streets and other Related Activities	126,250
Park and Recreation	315,919
	\$ 2,094,489

**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. Inspections permit revenues are showing growth with the economic recovery.

**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 2017 budget reflects stable revenues which is good considering the declines we have experienced in past years.

**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 two benefits: allocating costs accurately against user based fees and accurate measurement of the costs of operating a department. Allocation rates are determined by an indirect cost study or time estimates/studies. This revenue is expected to decline \$337,285 from 2016. This is due to a change in accounting method. In an effort to be more efficient we are direct charging the benefitting department for payroll costs through payroll allocations generated by the software system. This new process will reduce both the expense and revenue in the General Fund eliminating an adverse impact. Another component of this revenue category is revenue from other government units as township ambulance agreements, school officer payments, assessment and inspection services provided to other communities.

**Miscellaneous revenues** include interest income, donations, building rents and ground leases. This revenue source is expected to decline by \$104,440. The decrease relates to the elimination of the Mall ground lease budget, the reduction of special assessment interest income to reflect the new low interest rates and the adjustment of building rent income to reflect actual leases.

**Other Financing Sources** include transfers from other funds. The 2017 budget reflects transfers from the Room Tax Fund of \$200,000, the Water Utility of \$1,095,000, 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 General Fund expenditure budget increased \$509,837 or 1.6%. This computation is after reallocating a number of expenses from the General Fund including:

- Eliminating Parking Administration Charge to the Parking Fund - \$215,000
- Directly allocating Utilities for IT services \$50,000
- Directly allocating Motor Pool administration \$108,000

Without these accounting changes the General Fund would have increased \$882,837 or 2.8%. 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 an important funding source for the City.

## GENERAL FUND EXPENDITURES

	2016			2017		Budget Increase (Decrease)
	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	
	<b>EXPENDITURES</b>					
Council	\$ 90,311	\$ 90,311	\$ 89,979	\$ 92,353	\$ 92,342	\$ 2,031
Mayor	201,374	201,374	197,129	206,470	200,677	(697)
Customer Service	1,407,986	1,502,204	1,549,380	1,389,154	1,362,955	(45,031)
CCITC	732,798	732,798	732,798	760,850	710,850	(21,948)
Refuse Collection	958,000	958,000	969,000	1,031,000	1,031,000	73,000
Assessment Department	595,516	595,516	615,293	596,498	594,849	(667)
City Attorney	489,805	586,805	516,145	548,958	537,389	47,584
Human Resources	297,419	302,419	309,368	415,971	385,836	88,417
Municipal Court	128,605	128,605	137,619	140,663	138,026	9,421
Unclassified	278,750	306,985	198,009	333,259	333,259	54,509
Police Department	9,004,956	9,026,903	8,949,828	9,411,669	9,085,798	80,842
Fire Department	6,616,111	6,626,250	6,425,264	6,809,274	6,667,515	51,404
Public Works	8,399,502	8,405,947	8,164,821	9,666,029	8,490,553	91,051
Parks, Recreation and Forestry	2,574,060	2,588,638	2,444,592	2,638,979	2,653,979	79,919
	\$ 31,775,190	\$ 32,052,752	\$ 31,299,224	\$ 34,041,127	\$ 32,285,027	\$ 509,837

Major cost increases include:

- Contingency for salary lift and salary study implementation for non-represented staff.
- Police and Fire Union contract lifts.
- Increase in Retirement Rates of .2% for all employees and 1.42% for Police and 1.92% for Fire personnel.
- Increase in environmental remediation costs of \$51,000
- Increase in legal services budget
- Increase in HR contractual services to finance Affordable Care Act reporting and Compensation Study
- Increase in the provision for illegal tax refunds
- Increase in inspection costs as the General Fund absorbed the Rental Licensing Program
- 2% Inflationary increase in refuse contract.
- Increase in motor pool costs in Fire and Public Works
- Increase in maintenance in DPW – approximately \$50,000
- Increase in salt and asphalt costs in Public Works

Major cost decreases include:

- Health insurance premium savings due to the refinement of costs from 2016 budget.
- Direct invoicing of administrative costs within Public Works to the Motor Pool Fund
- Reduction in election costs due to the limited election activity
- Reduction in CCITC costs since Utility share of CCITC will be direct billed for their share of costs

**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. The 2015 year end profit helped to bring the City closer to compliance with the policy

	<b>Unassigned General Fund Balance</b>	<b>Total General Fund Budget Expenses</b>	<b>Percent of Budget</b>
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%
<b>2014</b>	<b>4,362,313</b>	<b>31,375,352</b>	<b>13.90%</b>
<b>2015</b>	<b>5,032,077</b>	<b>30,933,390</b>	<b>16.27%</b>

**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:

<b>FUND</b>	<b>EXPENDITURES</b>	<b>REVENUES</b>	<b>2017 GENERAL PROPERTY TAX LEVY</b>
Community Development Funds	\$1,638,079	\$1,708,177	\$156,375
Economic Development Fund	829,250	819,250	
Holtz Krause Clean Up Fund	55,981	62,410	
Hazardous Materials Contract Fund	53,720	81,000	
Housing Stock Improvement Fund	15,000	13,000	
Room Tax Fund	264,750	875,000	
Public Access Fund	45,234	60,300	
Recycling Fund	636,399	148,636	487,763
EMS Grant Fund	9,000	9,000	
400 Block Fund	63,000	63,000	
<b>Total</b>	<b>\$3,610,412</b>	<b>\$3,839,773</b>	<b>\$644,138</b>

Major changes in the Special Revenue Funds include:

- Recycling Fund includes the 2% inflationary increase in the contract. In addition, the budget was modified to reflect historical spending on leaf pick up and yardwaste site.
- Room Tax budget contains an allocation to the General Fund of \$200,000, the 400 Block of \$56,000 and 1% administrative retained sales tax for the hotels.
- Continued property tax support for 100% planning and a portion of the Economic Development Manager.
- No budget for the Rental Licensing Fund as the program was suspended after detrimental state legislation was created. Staffing now funded in the General Fund.
- Funding of the Final Schmidt land acquisition to be funded with the issuance of long term debt.

## DEBT SERVICE FUND

Major changes in the Debt Service are outlined below. Tax Increment Debt will be retired with future increments, and Utility debt is financed by user charges.

### SUMMARY OF DEBT CHANGES

<b>PROJECTED BALANCE 12/31/2015</b>	<b>\$ 12,915,000</b>	<b>\$ 39,458,575</b>	<b>\$ 4,000,000</b>	<b>\$ 56,373,575</b>	<b>\$ -</b>	<b>\$ 56,373,575</b>
2016 Projected Additions:						
Capital Improvement Plan		2,890,000		2,890,000		2,890,000
Swimming Pool Debt	3,215,000			3,215,000		3,215,000
TID #3 Riverfront	3,315,000			3,315,000		3,315,000
TID #3 Mall	4,140,000			4,140,000		4,140,000
TID #6 Thomas Street		4,515,000		4,515,000		4,515,000
TID #8 Streets and Developer Loan	555,000			555,000		555,000
Refinancing		1,300,000		1,300,000		1,300,000
TID #3 - Judd S Alexander Foundation Note		1,609,779		1,609,779		1,609,779
Schmidt Loan - Wausau Business Campus		819,250		819,250		819,250
State Trust Fund Loan			4,827,000	4,827,000		4,827,000
TID #8 - Judd S Alexander Foundation Note		200,000		200,000		200,000
2016 Retirements including refinancing	(325,000)	(8,355,000)		(8,680,000)		(8,680,000)
<b>PROJECTED BALANCE 12/31/2016</b>	<b>\$ 23,815,000</b>	<b>\$ 42,437,604</b>	<b>\$ 8,827,000</b>	<b>\$ 75,079,604</b>	<b>\$ -</b>	<b>\$ 75,079,604</b>
2017 Projected Additions:						
Capital Improvement Plan		2,600,000		2,600,000		2,600,000
TID #3 Riverfront	3,315,000			3,315,000		3,315,000
TID #6 Thomas Street		5,975,000		5,975,000		5,975,000
TID #11 - Refinance Land Purchase	819,250			819,250		819,250
2017 Retirements	(895,000)	(8,637,300)		(9,532,300)		(9,532,300)
<b>PROJECTED BALANCE 12/31/2017</b>	<b>\$ 27,054,250</b>	<b>\$ 42,375,304</b>	<b>\$ 8,827,000</b>	<b>\$ 78,256,554</b>	<b>\$ -</b>	<b>\$ 78,256,554</b>

Outstanding debt is contemplated to increase due to the Thomas Street Project reconstruction project, the annual capital plan, the riverfront renewal project and the business campus land purchase. The City will remain well within debt limits which are calculated at 5% of equalized value by State law.

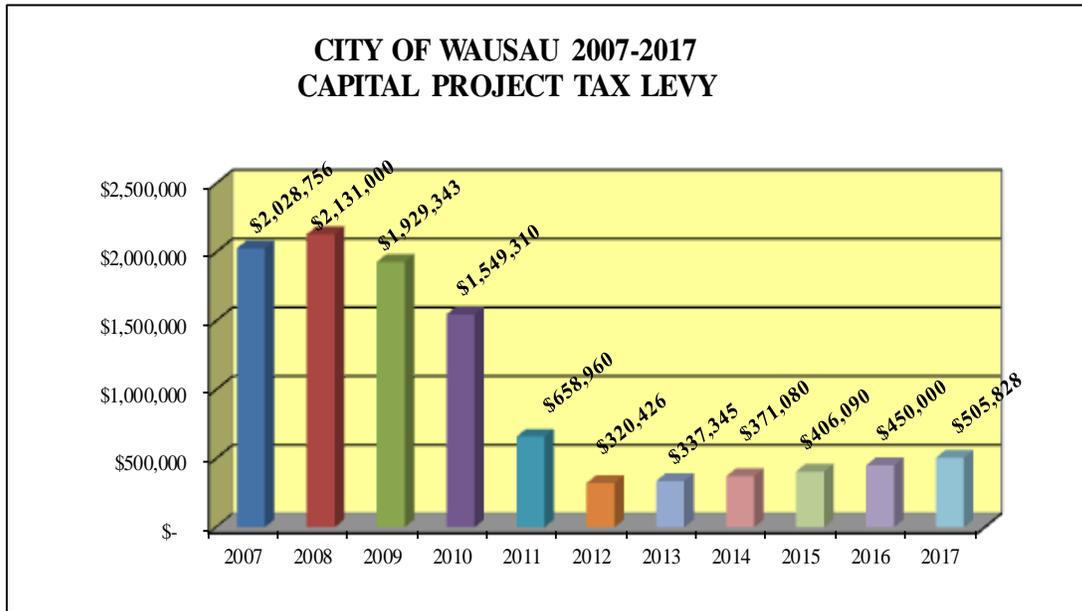
	December 31, 2012	December 31, 2013	December 31, 2014	December 31, 2015	December 31, 2016	December 31, 2017
Equalized Valuation	\$ 2,554,319,700	\$ 2,520,917,800	\$ 2,655,928,800	\$ 2,633,849,300	\$ 2,608,454,600	\$ 2,712,792,784
	5%	5%	5%	5%	5%	5%
Total Allowable Debt	\$127,715,985	\$126,045,890	\$132,796,440	\$131,692,465	\$130,422,730	\$135,639,639
Outstanding Debt	\$ 48,345,575	\$ 50,473,575	\$ 47,938,575	\$ 56,373,575	\$ 75,079,604	\$ 78,256,554
Legal Debt Margin	\$79,370,410	\$75,572,315	\$84,857,865	\$75,318,890	\$55,343,126	\$57,383,085
Debt Utilized	37.85%	40.04%	36.10%	42.81%	57.57%	57.69%

### CAPITAL PROJECTS

The 2017 capital project budget of \$3,737,393 provides for a number of projects including: approximately \$2,700,000 of street, stormwater and sidewalk improvements, west-side fire station architectural services of \$160,000, police radio and cameras of \$187,328, law enforcement software of \$133,000, Brockmeyer Park improvements of \$75,000. This fund will be financed through property tax levy of \$505,828, debt proceeds of \$2,800,000 and special assessment income.

The new Central Capital Purchasing Fund was expanded by City to include information technology of \$100,000.

Resources for capital improvements and replacement are scarce. 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.



**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 or retiring project related debt. A summary of the 2017 project activity and financial condition follows:

FUND	Projected Fund Balance				Debt Retirement	Other Project Costs	Projected Fund Balance 12/31/2017
	1/1/2017	Increment	Other Revenue	Debt Proceeds			
TID 3	\$ 90,132	\$ 2,170,000	\$ 2,328,599	\$ 5,975,000	\$ 2,655,556	\$ 10,590,150	\$ (2,681,975)
TID 5	-	1,400,000	166,775		289,774	1,277,001	-
TID 6	1,074,839	1,600,000	120,417	5,830,000	1,169,612	7,248,944	206,700
TID 7	(2,033,566)	559,000	6,500		562,113	119,150	(2,149,329)
TID 8	(202,065)	152,502	185,000		154,852	87,500	(106,915)
TID 9	(74,870)	24,604	57,514		73,861	3,150	(69,763)
TID 10	(455,142)	84,000			59,223	6,000	(436,365)
<b>Total</b>	<b>\$ (1,600,672)</b>	<b>\$ 5,990,106</b>	<b>\$ 2,864,805</b>	<b>\$ 11,805,000</b>	<b>\$ 4,964,991</b>	<b>\$ 19,331,895</b>	<b>\$ (5,237,647)</b>

A list of capital projects within the districts includes:

- TID 3 – Riverfront Improvements \$4,662,727
- TID 3 – Dudley Sky Walk \$1,760,000
- TID 3 – Bridge Improvements \$150,000
- TID 3 – Church parking and green space \$70,000
- TID 3 – Riverfront Park \$1,900,000
- TID 3 – Fulton Street Extension, other infrastructure and remediation \$2,900,000
- TID 6 – Thomas Street construction, utilities and engineering \$6,270,000

A list of developer payments included within the budget are:

- TID 3 – Frantz Community Investors Riverfront \$2,740,000
- TID 3 – Blenker 3<sup>rd</sup> Street Housing \$500,000
- TID 6 – Kocourek Automotive Group \$75,000
- TID 7 – 2800 Stewart Avenue LLC \$110,000
- TID 8 – Schierl Redevelopment \$57,500

Valuation growth within the districts is as follows:

- TID 3 – 2.93%
- TID 5 – 10.51%
- TID 6 – (.39%)
- TID 7 – (3.69%)
- TID 8 – (7.16%)
- TID 9 – (2.41%)
- TID 10 – 3.65%

### 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 is 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 2017 budgets:

FUND	EXPENDITURES	REVENUES	2017 GENERAL PROPERTY TAX LEVY
Motor Pool Fund	\$ 4,182,232	\$ 3,146,500	\$ -
Liability Insurance Fund	947,800	947,800	-
Employee Benefits Fund	5,826,276	5,833,260	-
<b>Total</b>	<b>\$ 10,956,308</b>	<b>\$ 9,927,560</b>	<b>\$ -</b>

### ENTERPRISE FUNDS

The Water and Wastewater Funds both predict a profit for 2017. 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 increased \$54,258. Annually, the MetroRide Fund has been accumulating reserves due to the conservative budgeting of expenses. The levy and corresponding expenses for administration were removed from the Parking Fund. Revenues within the Parking Fund were also reduced to reflect the expected decline due to the Sears closing.

FUND	EXPENDITURES	REVENUES	2017 GENERAL PROPERTY TAX LEVY	2016 GENERAL PROPERTY TAX LEVY	CHANGE
Water Utility Fund	\$ 5,622,004	\$ 5,940,400			
Wastewater Utility Fund	5,084,330	5,197,350			
MetroRide Fund	3,070,894	2,870,894	601,600	547,342	\$ 54,258
Parking Fund	1,986,856	995,900		211,052	-211,052
Municipal Airport Fund	438,665	238,109	90,000	80,000	10,000
Animal Control Fund	211,285	211,285	62,411	37,105	25,306
<b>Total</b>	<b>\$ 16,414,034</b>	<b>\$ 15,453,938</b>	<b>\$ 754,011</b>	<b>\$ 875,499</b>	<b>\$ (121,488)</b>

# **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 2017 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
----------------------------	---

### **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

3/31/2016	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
6/1/2016	Capital plan requests, rankings and active project status reports due to Finance.
6/24/2016	Mayor requests 2017 budget proposals and 2018 plan from each department. Finance distributes budget forms and other materials to the Departments Budgets will represent cost to continue. Supplemental forms regarding supplemental requests and budget reductions will be distributed.
July 20 and July 26th	Committee of the Whole CIP presentation meetings
7/25/2016	Departmental budget submissions due. Budgets will be based upon Mayoral and Council priorities and directives.
8/1/2016 - 8/24/2016	Mayor and Finance Director Departmental Budget Review
8/4/2016	Committee of the Whole finalizes CIP budget
8/24/2016	Finance Department Begins budget compilations
9/28/2016	Budget document published for public review
9/29/2016	Finance Budget Session - #1
10/4/2016	Finance Budget Session - #2
10/6/2016	Finance Budget Session - #3
11/8/2016	Public Hearing is held to obtain citizen input on the budget
11/22/2016	The budget is adopted by the Common Council

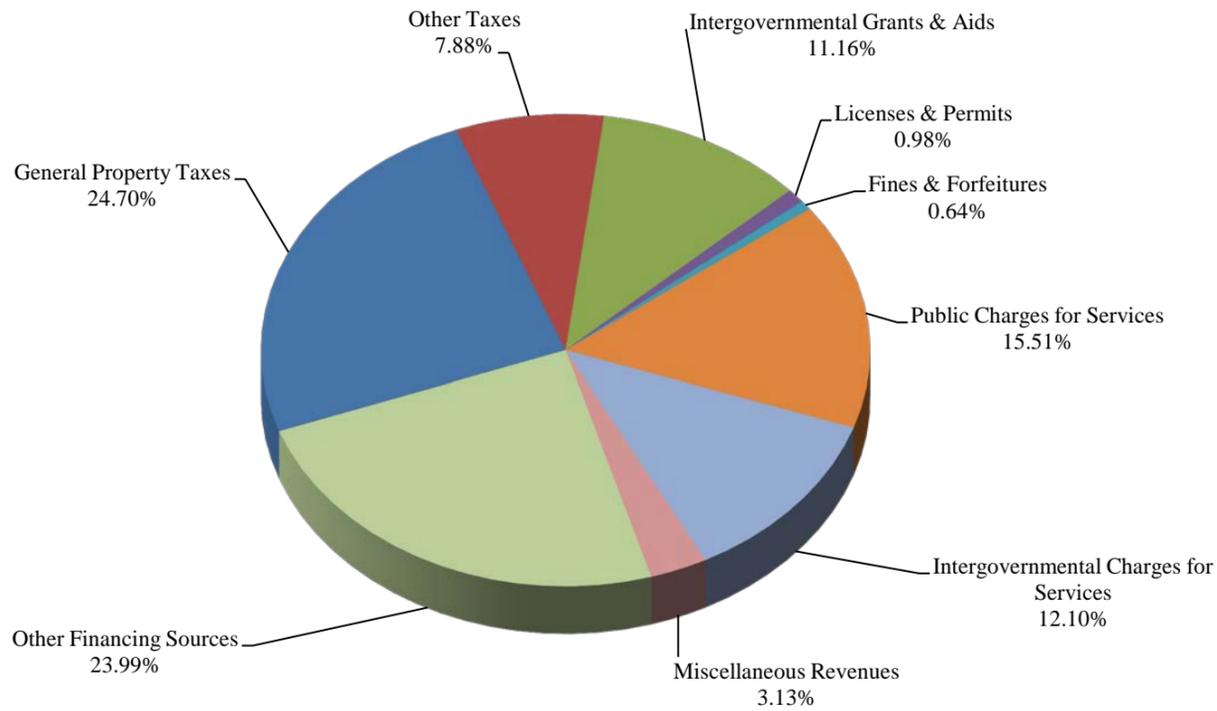
**CITY OF WAUSAU  
2016 BUDGET  
Operational/Fund Structure Matrix**

<b>Operational Responsibility</b>	<b>General Fund</b>	<b>Special Revenue Funds</b>	<b>Debt Service Fund</b>	<b>Capital Project Funds</b>	<b>Internal Service Funds</b>	<b>Enterprise Funds</b>
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		
Housing Stock Improvement 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				

**CONSOLIDATED EXPENDITURES AND REVENUE BY CATEGORY  
2017 BUDGET**

	<b>General Fund</b>	<b>Special Revenue Funds</b>	<b>Debt Service Fund</b>	<b>Capital Projects Funds</b>	<b>Enterprise Funds</b>	<b>Internal Service Funds</b>	<b>Total</b>
<b>EXPENDITURES</b>							
Personal Services	22,854,379	1,500,181	-	-	5,368,399	673,087	30,396,046
Contractual Services	6,850,488	888,841	-	1,214,750	2,976,284	740,068	12,670,431
Supplies & Expenses	1,167,227	76,715	-	100,000	2,094,836	1,032,584	4,471,362
Building Materials	769,000	-	-	-	641,800	-	1,410,800
Fixed Charges	313,674	10,675	-	-	4,697,215	7,150,208	12,171,772
Debt Service	-	-	9,512,545	-	122,500	-	9,635,045
Grants, Contributions, Other	210,259	23,750	-	3,482,500	9,000	-	3,725,509
Capital Outlay	-	854,250	-	17,361,987	54,000	1,235,361	19,505,598
Other Financing Uses	-	256,000	-	6,235,842	450,000	125,000	7,066,842
Contingency	120,000	-	-	-	-	-	120,000
Expenditures	32,285,027	3,610,412	9,512,545	28,395,079	16,414,034	10,956,308	101,173,405
<b>REVENUES</b>							
General Property Taxes	17,446,218	644,138	4,123,000	716,628	754,011	-	23,683,995
Other Taxes	201,185	875,000	-	6,482,505	-	-	7,558,690
Intergovernmental Grants & Aids	8,001,910	903,196	-	-	1,792,970	-	10,698,076
Licenses & Permits	776,822	40,000	-	-	119,720	-	936,542
Fines, Forfeitures & Penalties	359,000	-	-	-	252,200	-	611,200
Public Charges for Services	2,094,489	7,000	-	430,760	12,329,531	12,820	14,874,600
Intergovernmental Charges for Services	1,060,683	719,789	-	-	31,397	9,794,240	11,606,109
Miscellaneous Revenues	447,320	1,146,788	-	1,069,919	139,109	120,500	2,923,636
Other Financing Sources	1,897,400	148,000	5,019,353	15,907,416	35,000	-	23,007,169
Revenues	32,285,027	4,483,911	9,142,353	24,607,228	15,453,939	9,927,560	95,900,018

**CITY OF WAUSAU  
2017 REVENUES BY CATEGORY  
ALL FUNDS**

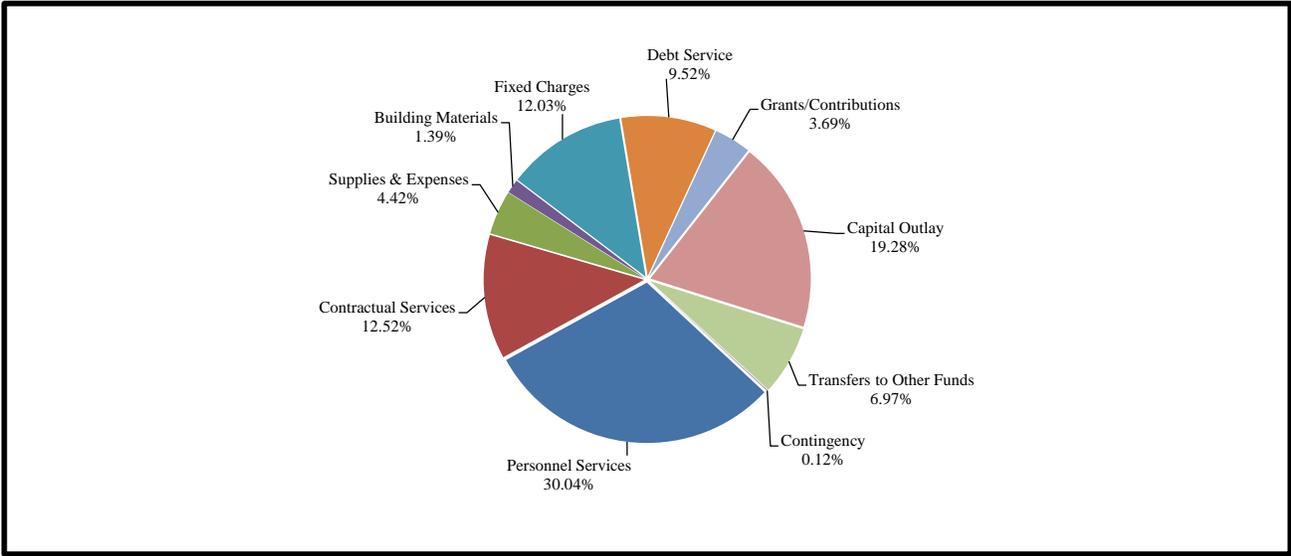


	<b>2017 BUDGET</b>	<b>2016 BUDGET</b>
General Property Taxes	\$ 23,683,995	\$ 22,927,098
Other Taxes	7,558,690	7,159,367
Intergovernmental Grants & Aids	10,698,076	11,903,934
Licenses & Permits	936,542	1,062,115
Fines & Forfeitures	611,200	647,060
Public Charges for Services	14,874,600	14,495,376
Intergovernmental Charges for Services	11,606,109	12,141,165
Miscellaneous Revenues	2,923,636	2,586,840
Other Financing Sources	23,007,169	20,983,370
<b>Total Revenues</b>	<b>\$ 95,900,018</b>	<b>\$ 93,906,325</b>

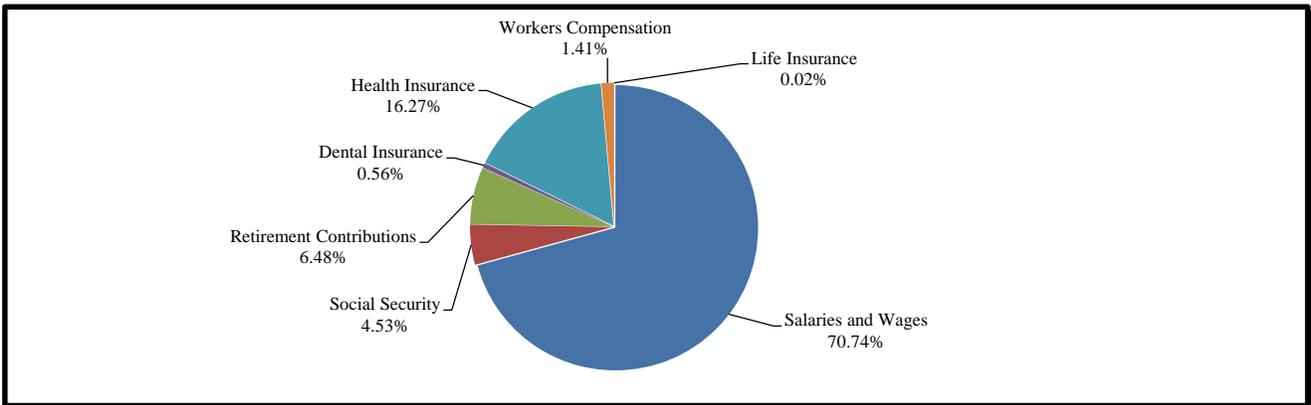
**CITY OF WAUSAU 2017 BUDGET**  
**COMBINED STATEMENT OF EXPENDITURES - BY ACTIVITY (ALL FUNDS)**

	2014 ACTUAL	2015 ACTUAL	2016			2017		BUDGET INCREASE (DECREASE)	BUDGET PERCENT INC/(DECREASE)
			ADOPTED BUDGET	MODIFIED BUDGET	ESTIMATED ACTUAL	BUDGET REQUEST	EXECUTIVE BUDGET		
<b>GENERAL GOVERNMENT</b>									
Council	\$93,561	\$88,427	\$90,311	\$90,311	\$89,979	\$92,353	\$92,342	2,031	2.25%
Mayor	228,548	200,925	201,374	201,374	197,129	206,470	200,677	(697)	-0.35%
Customer Service	1,368,258	1,296,381	1,407,986	1,502,204	1,549,380	1,389,154	1,362,955	(45,031)	-3.20%
City County Information Technology	639,305	665,289	732,798	732,798	732,798	760,850	710,850	(21,948)	-3.00%
Property Assessment	596,410	559,100	595,516	595,516	615,293	596,498	594,849	(667)	-0.11%
Legal Affairs	491,749	489,757	489,805	586,805	516,145	548,958	537,389	47,584	9.71%
Human Resources	308,329	299,167	297,419	302,419	309,368	415,971	385,836	88,417	29.73%
Municipal Court	130,203	125,182	128,605	128,605	137,619	140,663	138,026	9,421	7.33%
Liability Insurance Fund	759,967	715,064	914,000	914,000	956,057	904,800	947,800	33,800	3.70%
Employee Benefits Insurance Funds	5,378,727	5,652,916	6,072,268	6,072,268	5,567,973	6,356,276	5,826,276	(245,992)	-4.05%
Public Access Fund	44,429	45,522	51,500	69,043	57,476	45,234	45,234	(6,266)	-12.17%
Unclassified	274,939	579,729	278,750	306,985	198,009	333,259	333,259	54,509	19.55%
<b>Total General Government</b>	<b>\$10,314,425</b>	<b>\$10,717,459</b>	<b>\$11,260,332</b>	<b>\$11,502,328</b>	<b>\$10,927,226 #</b>	<b>\$11,833,486</b>	<b>\$11,175,493</b>	<b>(84,839)</b>	<b>-0.75%</b>
<b>PUBLIC SAFETY</b>									
Police Department	\$8,462,240	\$8,839,761	\$9,004,956	\$9,026,903	\$8,949,828	\$9,411,669	\$9,085,798	80,842	0.90%
Fire Department	6,550,394	6,327,531	6,616,111	6,626,250	6,425,264	6,809,274	6,667,515	51,404	0.78%
Hazardous Materials Contract Fund	83,819	48,292	86,267	86,267	86,267	84,167	53,720	(32,547)	-37.73%
Animal Control Fund	191,191	170,038	193,569	193,569	212,060	241,416	211,285	17,716	9.15%
EMS Grant Fund	51,823	1,759	9,000	9,000	2,000	9,000	9,000	0	0.00%
<b>Total Public Safety</b>	<b>15,339,467</b>	<b>15,387,381</b>	<b>15,909,903</b>	<b>15,941,989</b>	<b>15,675,419 #</b>	<b>16,555,526</b>	<b>16,027,318</b>	<b>117,415</b>	<b>0.74%</b>
<b>TRANSPORTATION</b>									
Airport	\$395,171	\$406,984	\$386,835	\$386,835	\$386,058	\$405,465	\$438,665	51,830	13.40%
Public Works	8,696,444	7,795,174	8,399,502	8,405,947	8,164,821	9,666,029	8,490,553	91,051	1.08%
Metro Ride	3,895,785	3,594,313	3,155,796	3,155,796	2,857,872	3,307,581	3,070,894	(84,902)	-2.69%
Motor Pool Fund	2,924,833	2,698,890	4,092,297	4,404,045	4,102,047	4,156,743	4,182,232	89,935	2.20%
Parking	1,851,677	1,792,090	2,406,948	2,406,948	2,601,024	2,486,971	1,986,856	(420,092)	-17.45%
<b>Total Transportation</b>	<b>\$17,763,910</b>	<b>\$16,287,451</b>	<b>\$18,441,378</b>	<b>\$18,759,571</b>	<b>\$18,111,822</b>	<b>\$20,022,789</b>	<b>\$18,169,200</b>	<b>(272,178)</b>	<b>-1.48%</b>
<b>SANITATION, HEALTH &amp; WELFARE</b>									
Refuse Collection	\$1,490,395	\$1,539,307	\$958,000	\$958,000	\$969,000	\$1,031,000	\$1,031,000	73,000	7.62%
Recycling Program	643,650	697,574	610,165	610,165	601,377	636,399	636,399	26,234	4.30%
Rental Licensing Fund	120,850	156,867	151,838	151,838	149,196			(151,838)	-100.00%
Water Utility	4,721,642	4,795,921	5,556,764	5,556,764	5,475,764	5,686,643	5,622,004	65,240	1.17%
Wastewater Utility	4,498,395	4,176,068	5,014,773	5,014,773	4,732,436	5,152,629	5,084,330	69,557	1.39%
Holtz Krause Fund	200,031	33,535	69,981	69,981	29,724	55,981	55,981	(14,000)	-20.01%
<b>Total Sanitation, Health &amp; Welfare</b>	<b>\$11,674,963</b>	<b>\$11,399,272</b>	<b>\$12,361,521</b>	<b>\$12,361,521</b>	<b>\$11,957,497</b>	<b>\$12,562,652</b>	<b>\$12,429,714</b>	<b>68,193</b>	<b>0.55%</b>
<b>ECONOMIC/COMMUNITY DEVELOPMENT</b>									
TID Number Three Fund	4,271,261	6,833,870	6,739,688	15,926,649	11,637,207	13,245,706	13,245,706	6,506,018	96.53%
TID Number Five Fund	1,177,727	918,703	289,598	289,598	2,319,026	1,566,775	1,566,775	1,277,177	441.02%
TID Number Six Fund	1,701,068	1,450,393	6,126,381	6,354,832	4,775,180	8,418,556	8,418,556	2,292,175	37.41%
TID Number Seven Fund	680,714	758,002	1,026,501	1,086,501	621,941	681,263	681,263	(345,238)	-33.63%
TID Number Eight Fund	242,082	106,439	2,311,091	2,371,091	2,717,346	242,352	242,352	(2,068,739)	-89.51%
TID Number Nine Fund	81,152	75,959	77,824	77,824	77,824	77,011	77,011	(813)	-1.04%
TID Number Ten Fund	244,113	1,537,189	81,450	206,450	183,493	215,223	215,223	133,773	164.24%
Community Development Fund	2,232,857	2,324,502	1,413,654	1,971,141	1,639,261	1,663,079	1,638,079	224,425	15.88%
Economic Development Fund	87,186	155,978	6,000	266,000	1,265,033	829,250	829,250	823,250	13720.83%
Housing Stock Improvement Fund		4,307		250,000	392,500	15,000	15,000	15,000	
400 Block Fund		66,146	35,000	35,000	63,000	63,000	63,000	28,000	80.00%
Room Tax Fund	851,800	852,465	803,090	852,090	931,516	264,750	264,750	(538,340)	-67.03%
<b>Total Economic/Community Development</b>	<b>\$11,569,960</b>	<b>\$15,083,953</b>	<b>\$18,910,277</b>	<b>\$29,687,176</b>	<b>\$26,623,327</b>	<b>\$27,281,965</b>	<b>\$27,256,965</b>	<b>8,346,688</b>	<b>44.14%</b>
<b>PARKS AND RECREATION</b>									
	\$2,331,613	\$2,271,948	\$2,574,060	\$2,574,060	\$2,444,592	\$2,638,979	\$2,653,979	79,919	3.10%
<b>DEBT SERVICE FUND</b>									
	\$10,903,144	\$8,017,497	\$7,696,013	\$7,696,013	\$7,707,452	\$9,512,545	\$9,512,545	1,816,532	23.60%
<b>CAPITAL PROJECTS FUNDS</b>									
Capital Projects Fund	\$7,245,921	\$7,686,709	\$8,713,346	\$12,278,014	\$9,598,096	\$5,746,843	\$3,737,393	(4,975,953)	-57.11%
Central Capital Purchasing Fund			\$218,800	\$218,800	\$193,990	\$110,800	\$210,800	(8,000)	-3.66%
<b>CAPITAL PROJECTS FUNDS</b>	<b>\$7,245,921</b>	<b>\$7,686,709</b>	<b>\$8,932,146</b>	<b>\$12,496,814</b>	<b>\$9,792,086</b>	<b>\$5,857,643</b>	<b>\$3,948,193</b>	<b>(4,983,953)</b>	<b>-55.80%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$87,143,403</b>	<b>\$86,851,670</b>	<b>\$96,085,630</b>	<b>\$111,019,472</b>	<b>\$103,239,421</b>	<b>\$106,265,585</b>	<b>\$101,173,405</b>	<b>5,087,777</b>	<b>5.30%</b>

**CITY OF WAUSAU  
2017 BUDGET BY EXPENDITURE CATEGORY- ALL FUNDS**

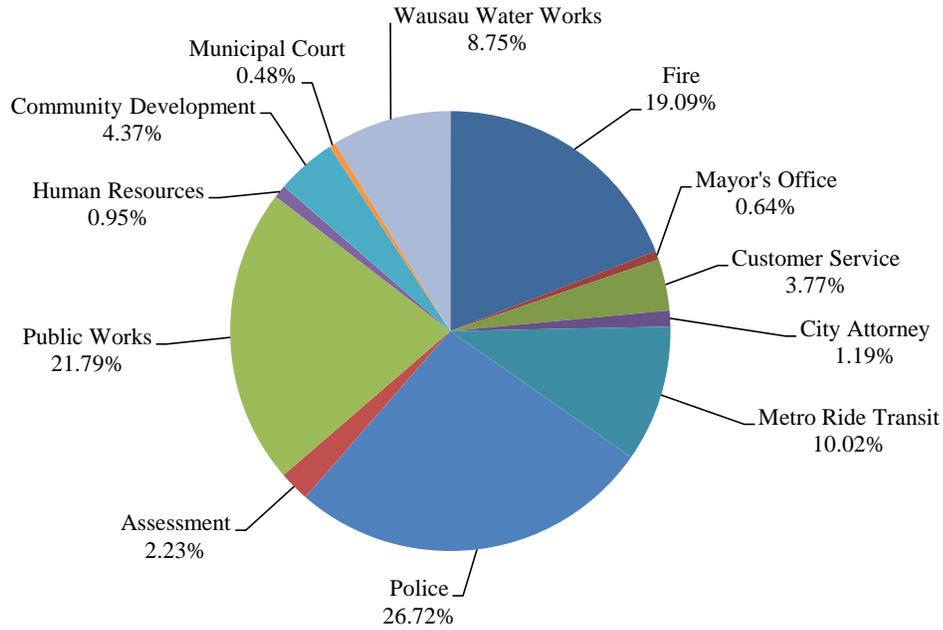


<b>BUDGET BY EXPENDITURE CATEGORY (ALL FUNDS)</b>	<b>2017 BUDGET</b>	<b>2016 BUDGET</b>
Personnel Services	\$30,396,046	\$30,085,630
Contractual Services	12,670,431	12,474,259
Supplies & Expenses	4,471,362	4,311,298
Building Materials	1,410,800	1,323,750
Fixed Charges	12,171,772	12,236,757
Debt Service	9,635,045	7,971,413
Grants/Contributions	3,738,009	1,037,172
Capital Outlay	19,505,598	21,984,795
Transfers to Other Funds	7,054,342	4,540,556
Contingency	120,000	120,000
<b>TOTAL</b>	<b>\$101,173,405</b>	<b>\$96,085,630</b>



<b>PERSONNEL COST ANALYSIS (ALL FUNDS)</b>	<b>2017 BUDGET</b>	<b>2016 BUDGET</b>
Salaries and Wages	21,501,166	21,060,988
Social Security	1,375,434	1,345,906
Retirement Contributions	1,968,401	1,788,525
Dental Insurance	169,808	171,484
Health Insurance	4,944,933	5,253,381
Workers Compensation	428,466	457,216
Life Insurance	7,148	7,076
Other	690	1,054
<b>TOTAL</b>	<b>\$30,396,046</b>	<b>30,085,630</b>

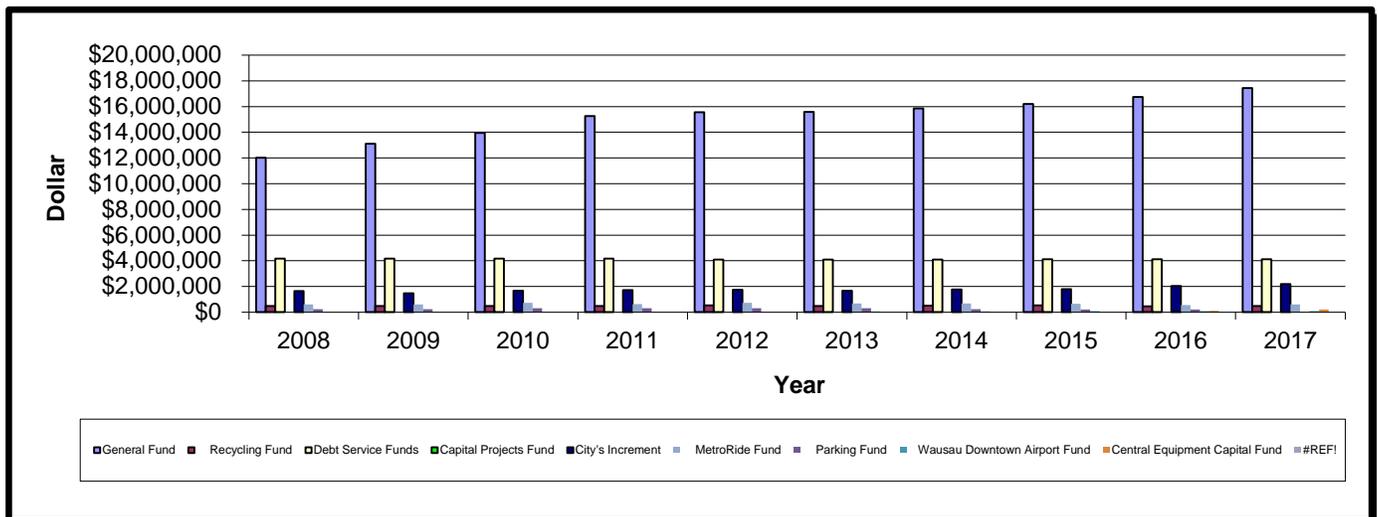
# CITY OF WAUSAU 2017 BUDGET PERSONNEL SUMMARY



	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Mayor's Office	2.00	2.00	2.00	2.50	2.50	3.00	2.50	2.50	3.50	3.50
Customer Service	11.84	11.84	11.84	11.46	11.46	11.46	11.20	11.20	13.20	13.65
Assessment	7.00	7.00	7.00	7.00	6.50	6.50	6.50	6.50	6.50	6.50
Human Resources	3.00	3.00	3.00	2.50	2.50	3.00	2.00	2.00	2.00	2.00
City Attorney	3.75	3.75	3.75	3.75	3.75	3.25	3.25	3.25	3.25	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	0.00	6.00	10.00	11.00	11.00
Police	84.00	84.00	84.00	81.00	79.00	76.50	75.50	75.50	77.50	77.50
Fire	60.00	60.00	60.00	60.00	60.00	60.00	60.00	60.00	59.00	59.00
Public Works	68.50	68.50	69.50	70.00	67.50	67.50	67.00	60.85	63.50	65.85
Community Development	13.75	13.75	12.75	12.75	12.00	12.00	11.75	11.75	11.75	11.75
Metro Ride	31.50	31.50	31.50	31.50	31.50	30.50	33.00	33.00	33.00	32.00
Wausau Water Works	27.50	27.50	26.50	26.50	26.50	26.50	26.50	26.50	26.50	26.50
<b>Grand Total</b>	<b>314.34</b>	<b>314.34</b>	<b>313.34</b>	<b>310.46</b>	<b>304.71</b>	<b>301.71</b>	<b>306.70</b>	<b>304.55</b>	<b>312.20</b>	<b>314.75</b>

**CITY OF WAUSAU  
2017 BUDGET  
SUMMARY OF PROPERTY TAXES BY FUND**

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
GENERAL FUND	\$12,015,788	\$13,109,712	\$13,940,920	15,248,395	15,546,035	15,570,606	15,843,883	16,200,627	16,749,259	17,446,218
SPECIAL REVENUE FUNDS										
Community Development/Economic Dev							50,000	48,500	156,375	156,375
Recycling Fund	485,600	485,600	470,007	470,000	522,629	473,462	497,750	517,275	462,165	487,763
DEBT SERVICE FUND	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	4,123,000
CAPITAL PROJECTS FUND										
Capital Projects Fund	2,131,000	1,929,343	1,549,310	658,960	320,426	337,345	371,080	406,090	450,000	505,828
Central Equipment Capital Fund									110,800	210,800
ENTERPRISE FUNDS										
Animal Control								78,489	37,105	62,411
MetroRide Fund	594,064	594,064	725,244	628,093	715,289	679,289	679,289	647,342	547,342	601,600
Parking Fund	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	90,000
<b>SUBTOTAL</b>	<b>19,611,064</b>	<b>20,500,585</b>	<b>21,142,347</b>	<b>21,462,314</b>	<b>21,492,379</b>	<b>21,517,379</b>	<b>21,824,002</b>	<b>22,312,375</b>	<b>22,927,098</b>	<b>23,683,995</b>
<b>TAX INCREMENT</b>	<b>1,631,747</b>	<b>1,479,267</b>	<b>1,660,732</b>	<b>1,724,290</b>	<b>1,741,642</b>	<b>1,660,891</b>	<b>1,758,798</b>	<b>1,795,196</b>	<b>2,044,472</b>	<b>2,186,795</b>
<b>TOTAL LEVY</b>	<b>\$21,242,811</b>	<b>\$21,979,852</b>	<b>\$22,803,079</b>	<b>\$23,186,604</b>	<b>\$23,234,021</b>	<b>\$23,178,270</b>	<b>\$23,582,800</b>	<b>\$24,107,571</b>	<b>\$24,971,570</b>	<b>\$25,870,790</b>
INCREASE OVER PRIOR YEAR										
	\$1,120,888	\$737,041	\$823,227	\$383,525	\$47,417	(\$55,751)	\$404,530	\$524,771	\$863,999	\$899,220
<b>% INCREASE</b>	<b>5.57%</b>	<b>3.47%</b>	<b>3.75%</b>	<b>1.68%</b>	<b>0.20%</b>	<b>-0.24%</b>	<b>1.75%</b>	<b>2.23%</b>	<b>3.58%</b>	<b>3.60%</b>



# 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. Request for Proposal Required

- a) 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.
- b) 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.
- c) Based upon the services or project and the magnitude of the outcome a selection committee may be advisable.
- d) Requests for proposals shall be formally noticed. All notices and solicitations of proposals shall state the time and place of the proposal opening.
- e) 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.
- f) 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.
- g) 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.
- h) 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.

#### 2. Attorney Professional Services.

- a) The City Attorney shall hire and manage all outside legal counsel engaged to represent and/or advise the city regarding all matters of any character, in which the city is interested, before any court or tribunal.
- b) The City may enter into negotiated contracts without a competitive selection process for the procurement of services if the services are for professional services to be provided by attorneys who charge on an hourly basis, or who are designated by the city's liability insurance carriers. When retention of legal services to perform ongoing services in one type of matter, such as bond counsel or prosecution services, is required, the procurement policy, for professional services shall be followed. The City Attorney shall have authority to sign engagement letters on behalf of the City.
- c) In all other matters, where the aggregate legal fees exceed \$25,000, the City Attorney shall notify the Finance Committee of the status of the matter and seek approval for additional expenditures.

d) Billing Frequency and Format

- i) Time Changes. Actual time should be billed in one-tenth (.10) hour increments.
- ii) Billing Frequency. Invoices for legal services or expense shall be invoiced every 30 days from the date of initial suit assignment and monthly thereafter.

In any event, invoices submitted more than 60 days after the last date of legal services will require explanation of the billing delay to the City Attorney.

Invoices submitted more than one (1) year after the last date of legal services or expense will be rejected.

- 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.

Sole Source Exemptions: The following purchases are exempt from competitive purchasing requirements and sole source documentation:

1. Software maintenance and support services when procured from the proprietary owner of the software.
2. Original equipment manufacturer maintenance service contracts, and parts purchases when procured directly from the original manufacturer/authorized dealer or representative.
3. Insurance policy purchases and services through CVMIC and TMIC of Wisconsin
4. Property Insurance purchases from the Local Property Insurance Fund.
5. Utility Services and Charges.
6. Marathon County Landfill
7. Services and products purchased from CCITC
8. Neptune water meters

**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. Purchase contracts for goods or services valued at \$5,000 or less may be signed by individual department directors as long as the purchase is provided in 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 15<sup>th</sup> 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  
2017 BUDGET**

<b>EXPENDITURES</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Adopted Budget</b>	<b>2016 Modified Budget</b>	<b>2016 Estimated Actual</b>	<b>2017 Dept Budget Request</b>	<b>2017 Executive Budget</b>
COMMON COUNCIL	93,561	88,427	90,311	90,311	89,979	92,353	92,342
MAYOR	228,548	200,925	201,374	201,374	197,129	206,470	200,677
CUSTOMER SERVICE	1,368,258	1,296,381	1,407,986	1,502,204	1,549,380	1,389,154	1,362,955
CCITC	639,305	665,289	732,798	732,798	732,798	760,850	710,850
REFUSE COLLECTION	1,490,395	1,539,307	958,000	958,000	969,000	1,031,000	1,031,000
ASSESSMENT DEPARTMENT	596,410	559,100	595,516	595,516	615,293	596,498	594,849
CITY ATTORNEY	491,749	489,757	489,805	586,805	516,145	548,958	537,389
HUMAN RESOURCES	308,329	299,167	297,419	302,419	309,368	415,971	385,836
MUNICIPAL COURT	130,203	125,182	128,605	128,605	137,619	140,663	138,026
UNCLASSIFIED	274,939	579,729	278,750	306,985	198,009	333,259	333,259
POLICE DEPARTMENT	8,462,240	8,839,761	9,004,956	9,026,903	8,949,828	9,411,669	9,085,798
FIRE DEPARTMENT	6,550,394	6,327,531	6,616,111	6,626,250	6,425,264	6,809,274	6,667,515
DEPARTMENT OF PUBLIC WORKS	8,696,444	7,795,174	8,399,502	8,405,947	8,164,821	9,666,029	8,490,553
PARKS DEPARTMENT	2,331,613	2,271,948	2,574,060	2,588,638	2,444,592	2,638,979	2,653,979
<b>TOTAL EXPENDITURES</b>	<b>\$ 31,662,384</b>	<b>\$ 31,077,678</b>	<b>\$ 31,775,190</b>	<b>\$ 32,052,752</b>	<b>\$ 31,299,224</b>	<b>\$ 34,041,127</b>	<b>\$ 32,285,027</b>
<b>REVENUES</b>							
GENERAL PROPERTY TAXES	15,843,883	16,200,627	16,749,259	16,749,259	16,749,259	18,377,741	17,446,218
OTHER TAXES	222,242	222,320	204,185	204,185	201,184	201,185	201,185
INTERGOVERNMENTAL GRANTS & AID	8,097,416	8,107,749	7,909,517	7,909,517	7,915,713	8,146,556	8,001,910
LICENSES & PERMITS	716,038	799,875	773,907	773,907	836,672	776,822	776,822
FINES & FORFEITURES	355,105	337,841	357,000	357,000	359,907	359,000	359,000
PUBLIC CHARGES FOR SERVICES	1,879,793	1,928,922	1,949,094	1,949,094	2,071,649	2,028,239	2,094,489
INTERGOVT CHARGES FOR SERVICES	1,422,142	1,457,809	1,397,968	1,397,968	1,340,645	1,354,057	1,060,683
MISCELLANEOUS REVENUE	972,463	719,745	551,760	558,205	473,312	439,220	447,320
OTHER FINANCING SOURCES	1,955,253	1,883,444	1,882,500	1,882,500	1,859,900	1,897,400	1,897,400
<b>TOTAL REVENUES</b>	<b>\$ 31,464,333</b>	<b>\$ 31,658,332</b>	<b>\$ 31,775,190</b>	<b>\$ 31,781,635</b>	<b>\$ 31,808,241</b>	<b>\$ 33,580,220</b>	<b>\$ 32,285,027</b>

# COMMON COUNCIL

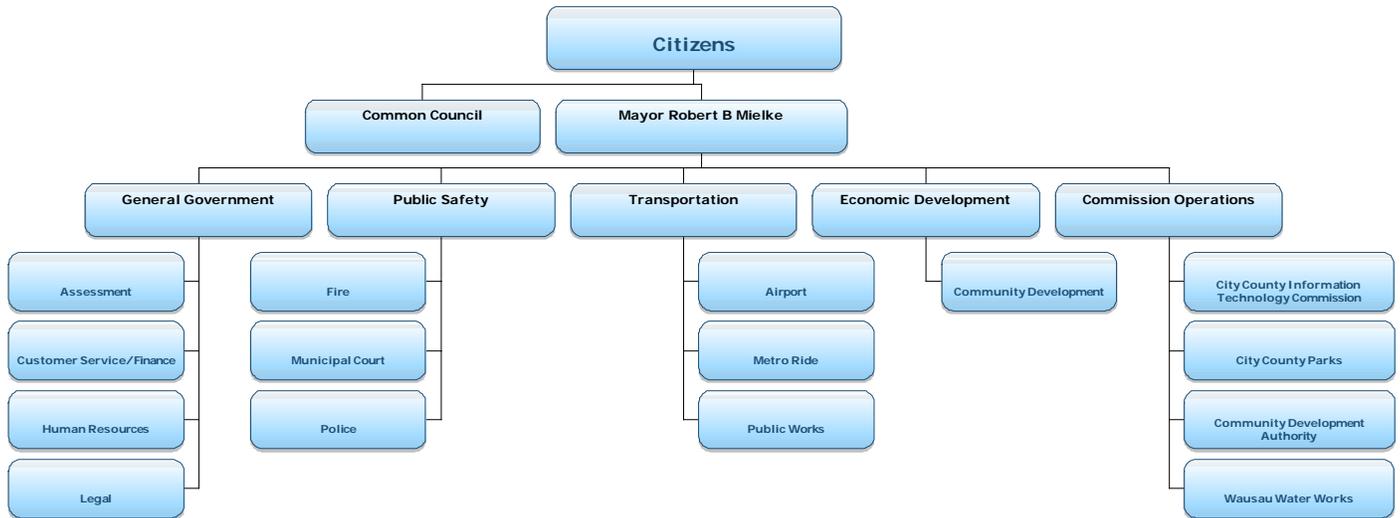
## MISSION:

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

## RESPONSIBILITIES:

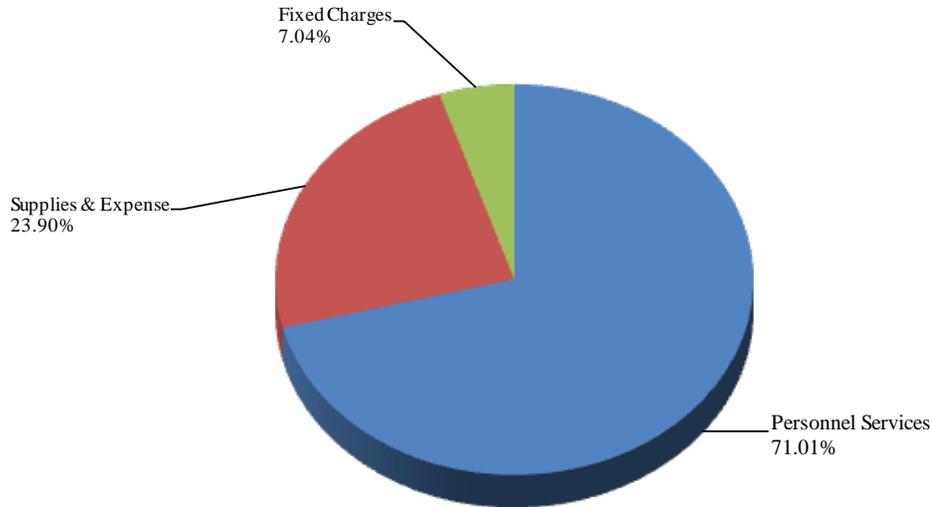
The Common Council of the City consists of eleven (11) Alderpersons. The Alderpersons manage and control the City properties, finances and public services. The Council has the power to license, regulate, borrow money and levy taxes. The Council is the policy-making or legislative part of the City. Most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

## ORGANIZATIONAL STRUCTURE:



CITY OF WAUSAU COMMON COUNCIL			
DISTRICT	ALDERPERSON	DISTRICT	ALDERPERSON
First	Patrick Peckham	Seventh	Lisa Rasmussen
Second	Romey Wagner	Eighth	Karen Kellbach
Third	David Nutting	Ninth	Joe Gehin
Fourth	Tom Neal	Tenth	Sherry Abitz
Fifth	Gary Gisselman	Eleventh	Dennis Smith
Sixth	Becky McElhaney		

**BUDGET:**



BUDGET SUMMARY									
	2014		2015		2016			2017	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted	
Personnel Services	\$ 67,058	\$ 67,045	\$ 67,366	\$ 67,366	\$ 66,129	\$ 65,583	\$ 65,572	\$ 65,572	
Supplies & Expense	23,687	16,676	19,845	19,845	20,450	22,070	22,070	22,070	
Fixed Charges	2,816	4,706	3,100	3,100	3,400	4,700	4,700	4,700	
<b>Total Expenses</b>	<b>\$ 93,561</b>	<b>\$ 88,427</b>	<b>\$ 90,311</b>	<b>\$ 90,311</b>	<b>\$ 89,979</b>	<b>\$ 92,353</b>	<b>\$ 92,342</b>	<b>\$ 92,342</b>	

**BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:**

The budget provides for about \$1,000 increase in travel and training for Council education.

**BUDGETARY HISTORY:**

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2017	\$92,342	\$2,031	2.25%
2016	\$90,311	(\$21,812)	-19.45%
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 in our community. To be fiscally accountable and achieve results to advance the city's interest.

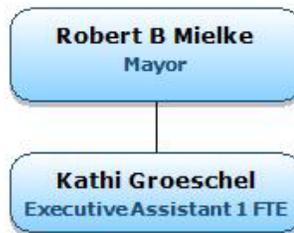
**DEPARTMENTAL RESPONSIBILITIES:**

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:**

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
TOTAL	2.00	2.00	2.00	2.50	2.50	3.00	2.50	2.50	3.50	3.50

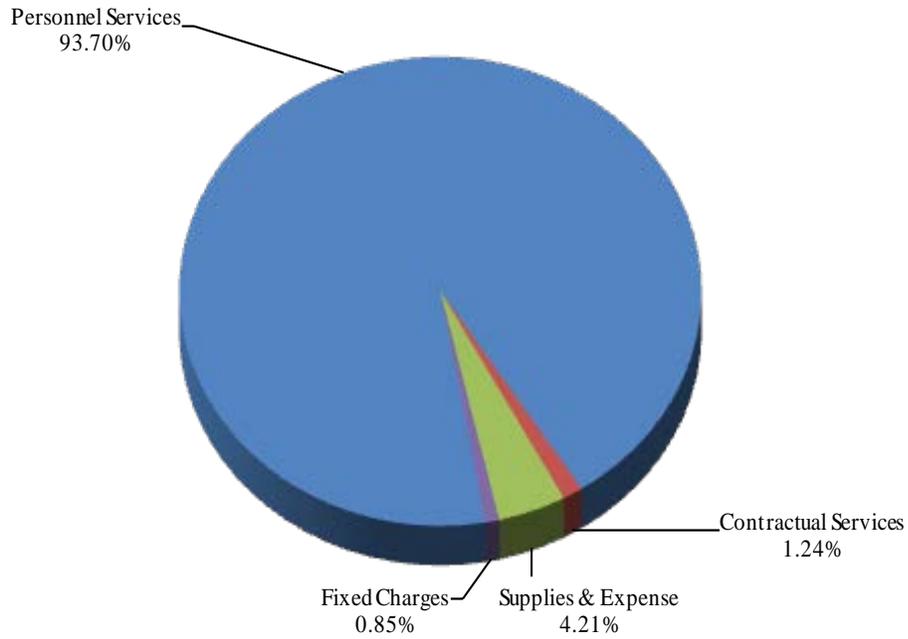
**ACCOMPLISHMENTS:**

- Successfully organized various neighborhood revitalization initiatives to foster a safe, clean environment. Held the 7th annual “Clean-It Up, Wausau” event allowing residents to safely dispose and recycle unwanted household items.
- Continuing the revitalizing of our East Riverfront with public/private partnership dollars.
- Obtained new Wausau Center Mall Management.
- Implemented a policy of accountability, civility, decency and respect among elected leaders and city employees to improve moral.
- Increased economic development of the Wausau Center Mall.
- 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 and 2<sup>nd</sup> Avenue.
  - Home Acquisition/Buy-outs along Thomas Street for a new redevelopment corridor

**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 2017.
- Increase tax and job base with responsible economic development.
- Continue to explore downtown parking needs.
- Work with local business interests (Central Wausau Progress, McDevco, Workforce Development) to ensure that our younger residents and millennials are engaged in local government for the betterment of our community.
- Work to reduce recidivism in our criminal justice programs by providing education to integrate former criminals back into a positive contributing role to the city.

**BUDGET:**



BUDGET SUMMARY								
	2014	2015	2016			2017		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 218,062	\$ 190,790	\$ 189,020	\$ 189,020	\$ 184,979	\$ 193,820	\$ 188,027	\$ 188,027
Contractual Services	2,814	2,235	2,550	2,550	2,300	2,500	2,500	2,500
Supplies & Expense	6,260	6,255	8,304	8,304	8,150	8,450	8,450	8,450
Fixed Charges	1,412	1,645	1,500	1,500	1,700	1,700	1,700	1,700
<b>Total Expenses</b>	<b>\$ 228,548</b>	<b>\$ 200,925</b>	<b>\$ 201,374</b>	<b>\$ 201,374</b>	<b>\$ 197,129</b>	<b>\$ 206,470</b>	<b>\$ 200,677</b>	<b>\$ 200,677</b>

**BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:**

The budget represents the cost to continue existing service levels.

**BUDGETARY HISTORY:**

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2017	\$200,677	(\$697)	-0.35%
2016	\$201,374	-\$1,889	(\$0)
2015	\$203,263	\$1,889	0.94%
2014	\$201,374	(\$25,094)	-11.08%
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

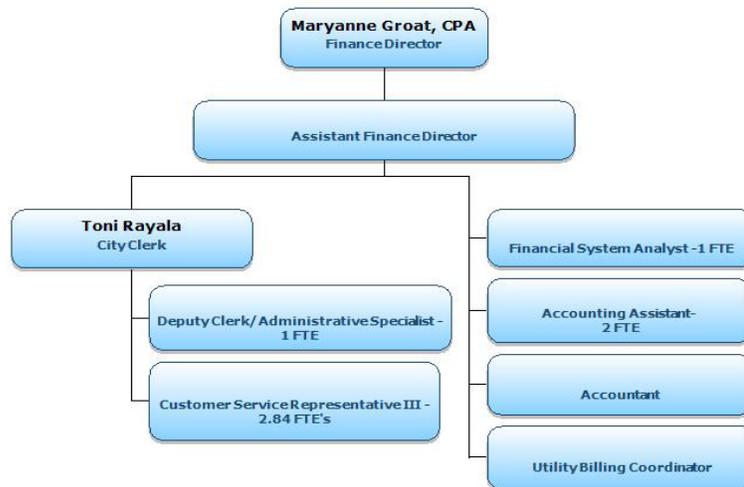
**MISSION:**

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:**

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
TOTAL	11.84	11.84	11.46	11.46	11.46	11.46	12.20	12.20	13.20	13.65

**2016 ACCOMPLISHMENTS:**

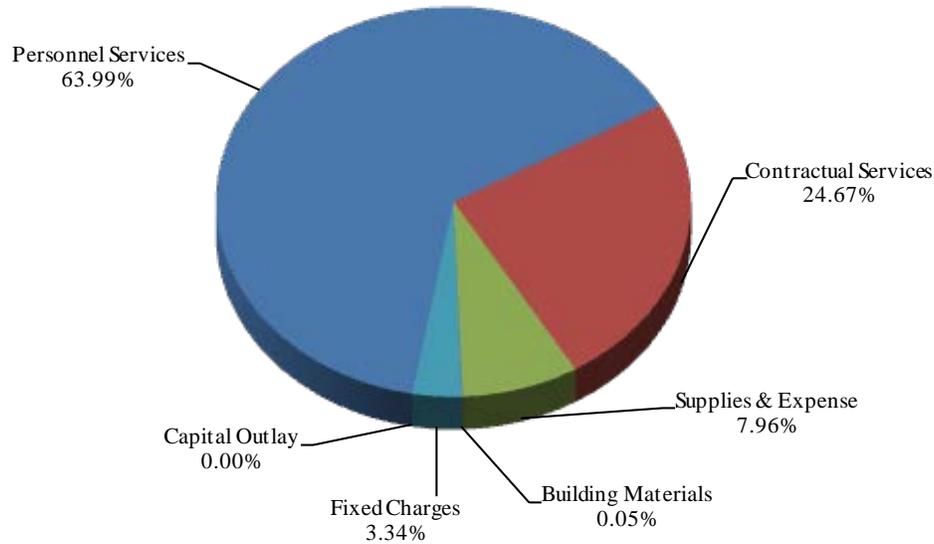
- Provided continuing planning and financial management of Tax Increment Districts.
- 2015 financial audit completed with an unqualified opinion and received Certificate of Achievement in Financial Reporting for the 2014 audit report.
- Provided financial accounting support to Main Street, Wausau Events and the Entrepreneurial and Education Center.
- Worked in collaboration with other staff to facilitate several development projects.
- Implemented the new fully automated Refuse and Recycling Service which saved the city about \$650,000 annually. Attended neighborhood meetings and developed a variety of educational materials to instruct residents on the new procedures.
- Met with a variety of community foundations and submitted many donor request applications seeking support for the riverfront project. Secured \$1,321,000 of donations to date.
- Successfully managed 2016 debt issuance.
- Absorbed pet licensing which saved the City approximately \$25,000 and provided improved customer service to residents.
- Completed competitive evaluation of EMS billing services which resulted in an upgrade of patient care software.
- Received Certificate of Achievement in Budget Reporting from the GFOA.

**2017 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 2017 elections in a timely efficient manner
- Continuation of public and staff education of current election laws and procedures.
- To provide for succession capabilities for pending retirements.
- Prepare Request for Proposal, evaluate and assist with implementation on Parking Permit Software and license plate recognition 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
- Complete the implementation new Clerk Licensing Software
- Prepare RFP's for banking services, audit services and printing services.

## CUSTOMER SERVICE DEPARTMENT

### BUDGET:



### BUDGET SUMMARY

	2014		2015		2016			2017	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted	
Personnel Services	\$ 856,906	\$ 821,762	\$ 920,876	\$ 1,020,094	\$ 1,056,603	\$ 891,379	\$ 873,960	\$ 873,960	
Contractual Services	337,729	313,416	320,550	315,550	328,434	343,750	334,970	334,970	
Supplies & Expense	105,617	102,195	118,805	118,805	123,403	108,125	108,125	108,125	
Building Materials	800	479	800	800	600	600	600	600	
Fixed Charges	44,173	39,149	46,955	46,955	40,340	45,300	45,300	45,300	
Capital Outlay	23,033	19,380	-	-	-	-	-	-	
<b>Total Expenses</b>	<b>\$ 1,368,258</b>	<b>\$ 1,296,381</b>	<b>\$ 1,407,986</b>	<b>\$ 1,502,204</b>	<b>\$ 1,549,380</b>	<b>\$ 1,389,154</b>	<b>\$ 1,362,955</b>	<b>\$ 1,362,955</b>	
Licenses/Permits	\$ 178,027	\$ 181,086	\$ 178,985	\$ 178,985	\$ 180,120	\$ 175,735	\$ 175,735	\$ 175,735	
Public Charges	69,697	72,827	69,900	69,900	84,950	64,150	64,150	64,150	
Intergovt Charges	16,587	15,971	13,450	13,450	14,600	14,600	14,600	14,600	
Miscellaneous	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	
<b>Total Revenues</b>	<b>\$ 270,911</b>	<b>\$ 276,484</b>	<b>\$ 268,935</b>	<b>\$ 268,935</b>	<b>\$ 286,270</b>	<b>\$ 261,085</b>	<b>\$ 261,085</b>	<b>\$ 261,085</b>	

### BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The budget reflects retaining new auditors for our annual audit and the turnover of three senior staff members.

## CUSTOMER SERVICE DEPARTMENT

### DIVISION BUDGET DETAIL:

	Finance Administration	External Auditing Services	Mail/Phone Center	Accounting	Clerk/Customer Service	Elections	City Hall Maintenance	Total
Personnel Services	\$ 85,490			\$ 327,405	\$ 390,652	\$ 25,865	\$ 44,548	\$ 873,960
Contractual Services	61,300	34,600	20,500	100	6,900	5,600	205,970	334,970
Supplies & Expense	7,220		64,000	6,850	10,265	5,300	14,490	108,125
Building Materials	-						600	600
Fixed Charges	4,250			9,100	15,150		16,800	45,300
<b>Total Expenses</b>	<b>\$ 158,260</b>	<b>\$ 34,600</b>	<b>\$ 84,500</b>	<b>\$ 343,455</b>	<b>\$ 422,967</b>	<b>\$ 36,765</b>	<b>\$ 282,408</b>	<b>\$ 1,362,955</b>

### BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2017	\$1,362,955	(\$45,031)	-3.20%
2016	\$1,407,986	\$87,478	6.63%
2015	\$1,320,508	(\$87,478)	-6.21%
2014	\$1,407,986	\$90,219	6.85%
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
2017	\$261,085	(\$7,850)	-2.92%
2016	\$268,935	\$39,789	17.36%
2015	\$229,146	(\$39,789)	-14.80%
2014	\$268,935	\$49,335	22.47%
2013	\$219,600	\$7,362	3.47%
2012	\$212,238	(\$64,246)	-23.24%
2011	\$276,484	\$74,809	37.09%
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.

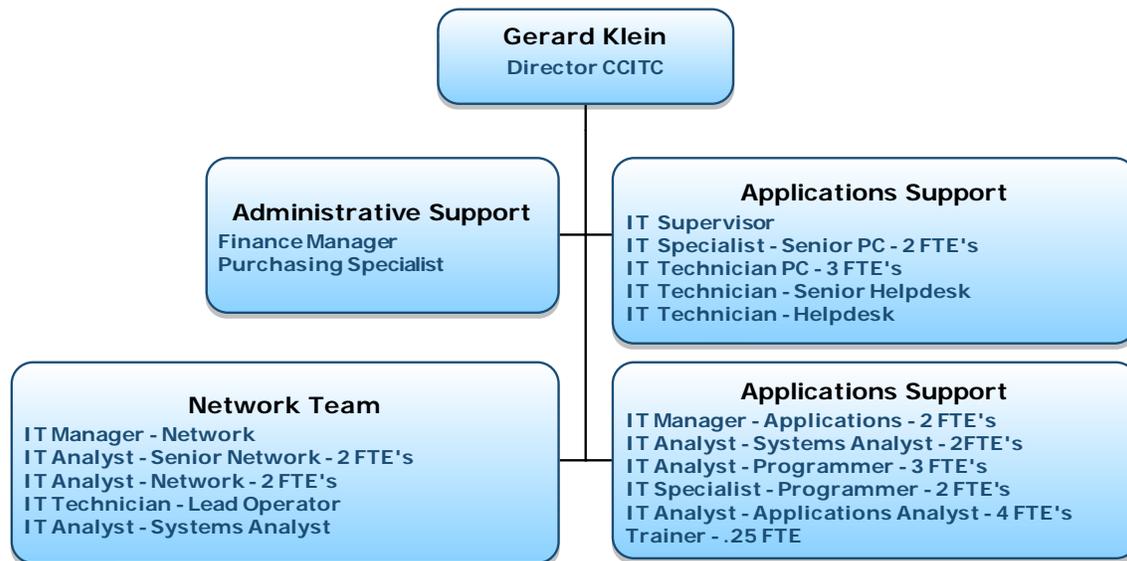
**DEPARTMENTAL RESPONSIBILITIES:**

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 42 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, eleven 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	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
TOTAL	6.56	30.12	30.12	30.12	28.25	28.50	29.00	29.875	29.875	29.875	21.50

## CITY COUNTY INFORMATION TECHNOLOGY COMMISSION

### ACCOMPLISHMENTS:

- Completed installation of Laserfiche imaging software and upgraded to the latest version
- Placed Toughbooks and Toughpads for staff and City Engineering and Department of Public Works
- Project managed implementation of inspections software
- Upgraded Utility Billing Software
- Upgraded Water Meter Software and Server
- Implemented Body Worn Cameras at the Wausau Police Department
- Upgraded Microsoft Windows Active Directory to a version that supports the new desktop operating systems
- Installed an alternate fiber route between City Hall and the Court House using a new diverse route
- Upgraded the Arbitrator system software and server that is the mobile video solution for squad cars
- Implemented enhancements to the Omnicast System to make the system more resilient
- Installed Orion Network Management that enables real time notification about outages via text and email
- Implemented Netmotion enhancements to squad cars
- Issued a Request for Proposal for a Law Enforcement Software replacement and reviewed potential software solutions.
- Issued RFP for Cellphone provider
- Re-Issued assessment software RFP
- Moved iSeries Hardware to a Cloud Based Solution
- Completed Cisco Phone System Upgrade
- Completed a security audit of our network and implemented monitoring software
- Replaced as many laptops and desktops as the budget allows
- Upgraded our Exchange Email System
- Upgraded our Email Archiving System

### GOALS AND OBJECTIVES:

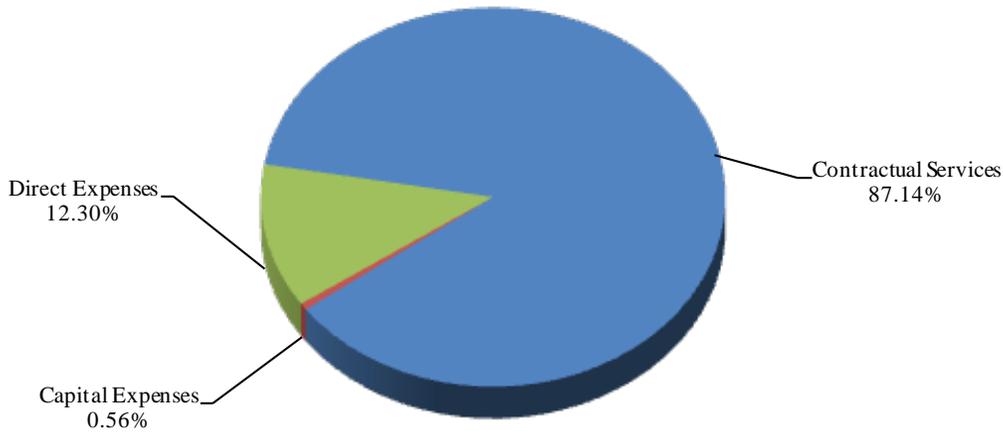
- Replace as many laptops and desktops as the budget allows
- Sign a contract for a Law Enforcement Software replacement and begin implementation
- Begin Implementation of a Land Records System Replacement
- Continue to update strategic plan initiatives and monitor progress
- Select a new Assessment Software vendor and implement the selected software solution
- Complete the implementation of online permitting technology
- Upgrade Cayenta Financial System Software to the current version
- Implement Contract Management Software
- Upgrade CISCO Primary Server and WIFI Infrastructure.
- Omnicast Upgrade to the Security Center
- Implement EMS software and a video training system for the Fire Department
- 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

If funded:

- Replace the Municipal Courts software
- Replace the Community Development Loan Management software

**CITY COUNTY INFORMATION TECHNOLOGY COMMISSION**

**BUDGET:**



<b>BUDGET SUMMARY</b>								
	2014	2015	2016			2017		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommend	Adopted
Contractual Services	\$ 600,000	\$ 605,480	\$ 667,201	\$ 667,201	\$ 657,352	\$ 669,427	\$ 619,427	\$ 619,427
Capital Expenses	-	19,195	6,233	6,233	6,233	4,000	4,000	4,000
Direct Expenses	39,305	40,614	59,364	59,364	69,213	87,423	87,423	87,423
<b>Total Expenses</b>	<b>\$ 639,305</b>	<b>\$ 665,289</b>	<b>\$ 732,798</b>	<b>\$ 732,798</b>	<b>\$ 732,798</b>	<b>\$ 760,850</b>	<b>\$ 710,850</b>	<b>\$ 710,850</b>

**BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:**

Based upon agreement, City County Information Technology Commission operating expenses are allocated 54% to the County, 23% to the City and 23% to North Central Health Care, while capital outlay costs are shared on a 1/3 split. Those costs incurred for the sole benefit of one organization are billed accordingly. The CCITC also bills each organization’s individual departments PC/Network Support and Voice/Phone Support charges. These charges are based upon the number of PCs, phones and other peripheral equipment maintained. The income received offsets costs associated with the support staff. The budget presented represents the City’s share of the CCITC budget only while the staffing information is the entire organization.

The 2017 Budget provides for a direct allocation to the Water and Sewer Utility Funds for services in the amount of \$50,000.

**CITY COUNTY INFORMATION TECHNOLOGY COMMISSION**

**BUDGETARY HISTORY:**

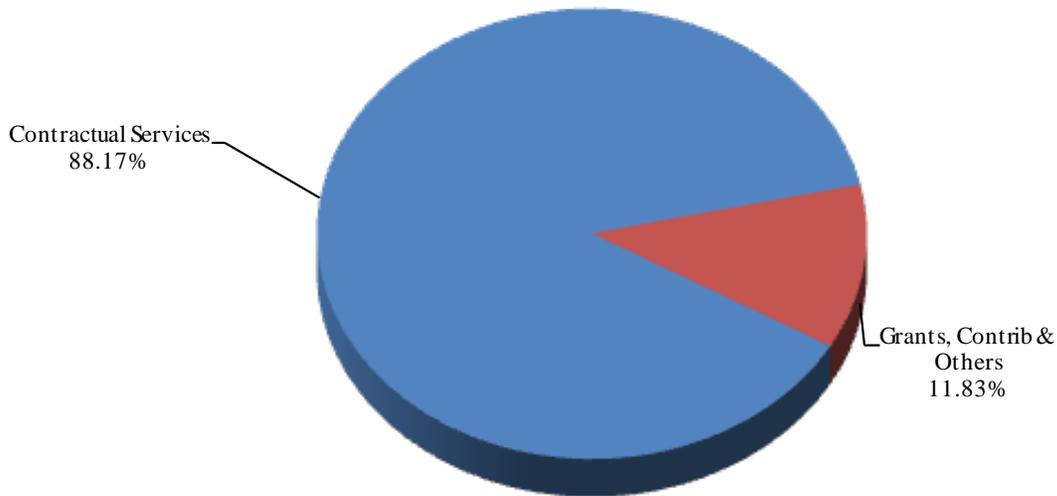
YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2017	\$710,850	-\$21,948	(\$0)
2016	\$732,798	\$36,429	5.23%
2015	\$696,369	(\$36,429)	-4.97%
2014	\$732,798	\$120,188	19.62%
2013	\$612,610	(\$26,866)	-4.20%
2012	\$639,476	\$0	0.00%
2011	\$639,476	\$28,604	4.68%
2010	\$610,872	\$49,430	8.80%
2009	\$561,442	\$373	0.07%
2008	\$561,069	\$27,516	5.16%
2007	\$533,553	\$9,981	1.91%

# 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								
	2014	2015	2016			2017		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Contractual Services	\$1,401,142	\$1,458,211	\$887,000	\$887,000	\$879,000	\$909,000	\$909,000	\$909,000
Grants, Contrib & Others	89,253	81,096	71,000	71,000	90,000	122,000	122,000	122,000
<b>Total Expenses</b>	<b>\$ 1,490,395</b>	<b>\$ 1,539,307</b>	<b>\$ 958,000</b>	<b>\$ 958,000</b>	<b>\$ 969,000</b>	<b>\$ 1,031,000</b>	<b>\$ 1,031,000</b>	<b>\$ 1,031,000</b>
<b>Intergovernmental Charges for Services</b>	<b>\$ 62,178</b>	<b>\$ 73,158</b>	<b>\$ 66,000</b>	<b>\$ 66,000</b>	<b>\$ 68,000</b>		<b>\$ -</b>	<b>\$ -</b>
<b>Total Revenues</b>	<b>\$ 62,178</b>	<b>\$ 73,158</b>	<b>\$ 66,000</b>	<b>\$ 66,000</b>	<b>\$ 68,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**REFUSE COLLECTION**

**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 2017 budget provides for \$122,000 to pay for costs associated with environmental remediation.

**BUDGETARY HISTORY:**

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2017	\$1,031,000	\$73,000	7.62%
2016	\$958,000	(\$579,400)	-37.69%
2015	\$1,537,400	\$579,400	60.48%
2014	\$958,000	(\$438,669)	-31.41%
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
2017	\$0	(\$66,000)	-100.00%
2016	\$66,000	\$21,809	49.35%

# ASSESSMENT DEPARTMENT

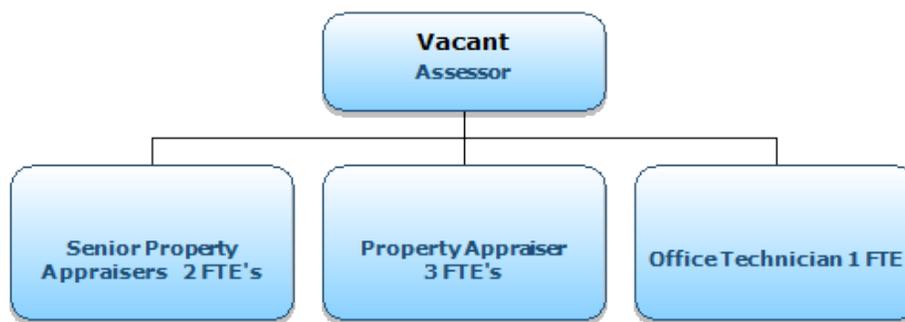
## MISSION:

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:

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
TOTAL	7.00	7.00	7.00	6.50	6.50	6.50	6.50	6.50	6.50	6.50

## 2015 – 2016 ACCOMPLISHMENTS:

- Performed audits of business personal property accounts which have resulted in additional assessed value from under-reporting.
- Electronically filed all State-mandated Final Reports for the City of Wausau and the City of Schofield.
- Completed the 2015 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 all transactions into the Department of Revenue's Provide Assessment Data (PAD) system for both Wausau and Schofield due to insufficient financial and technological resources.
- Mailed the statutorily-required, state-approved "2015 Change of Assessment Notices" to Real Property owners in the time-frame mandated in the cities of Wausau and Schofield.
- Mailed our Personal Property "2015 Change of Assessment Notices" to business owners stating their preliminary 2015 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.

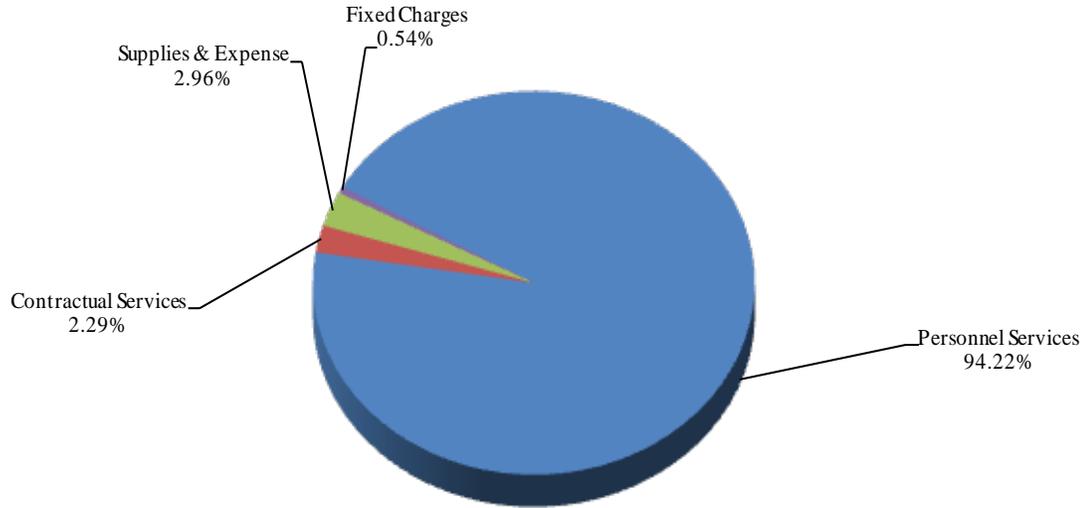
## ASSESSMENT DEPARTMENT

- We monitored our Assessment website looking for ways to improve its functionality. For the 2015 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 2015, 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 four of our governmental collaboration with the City of Schofield to provide contracted assessment service. Initial 3-year term has been extended an addition 5-year term ending in 2020.
- 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).
- Trained three appraisers that replace positions vacated due to restructuring, retirements and other vacancies.

### GOALS AND OBJECTIVES:

- 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.
- 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
- 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.
- 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 2016 Assessment Roll.
- Hold an 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 as required.
- Continue our educational and training pursuits which are highly recommended to remain on the cutting edge in the assessment profession.

**BUDGET:**



BUDGET SUMMARY								
	2014	2015	2016			2017		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 568,632	\$ 534,096	\$ 561,039	\$ 561,039	\$ 596,593	\$ 562,093	\$ 560,444	\$ 560,444
Contractual Services	10,932	12,065	13,100	13,100	13,600	13,600	13,600	13,600
Supplies & Expense	13,360	10,125	17,891	17,891	4,500	17,605	17,605	17,605
Fixed Charges	3,486	2,814	3,486	3,486	600	3,200	3,200	3,200
<b>Total Expenses</b>	<b>\$ 596,410</b>	<b>\$ 559,100</b>	<b>\$ 595,516</b>	<b>\$ 595,516</b>	<b>\$ 615,293</b>	<b>\$ 596,498</b>	<b>\$ 594,849</b>	<b>\$ 594,849</b>
Intergovt Charges	\$ 24,300	\$ 25,003	\$ 26,300	\$ 26,300	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000
<b>Total Revenues</b>	<b>\$ 24,300</b>	<b>\$ 25,003</b>	<b>\$ 26,300</b>	<b>\$ 26,300</b>	<b>\$ 18,000</b>	<b>\$ 18,000</b>	<b>\$ 18,000</b>	<b>\$ 18,000</b>

**DEPARTMENT STATISTICS:**

For the 2015 Assessment Year, there were 17,103 total parcels: 13,291 Residential Properties, 1,290 Commercial Properties, 74 Agricultural Properties, 6 Agricultural Forest Properties, 6 Productive Forest, 4 Other Properties, 3 Managed Forest Property, 8 Undeveloped Properties, 589 Exempt Properties, 82 Manufacturing Properties, 1,594 Personal Property Accounts and 182 Mobil Homes lots.

**BUDGETARY HISTORY:**

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE	
		DOLLAR	PERCENT
2017	\$594,849	(\$1,362)	-0.23%
2016	\$595,516	\$304	0.05%
2015	\$595,907	\$391	0.07%
2014	\$595,516	\$0	0.00%
2013	\$595,516	\$32,530	5.78%
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 PREVIOUS YEAR	
		DOLLAR	PERCENT
2017	\$18,000	(\$8,300)	-31.56%
2016	\$26,300	\$0	0.00%
2015	\$18,000	\$0	0.00%
2014	\$18,000	(\$6,000)	-25.00%

# CITY ATTORNEY

**OUR MISSION:**

The mission of the City of Wausau City Attorney’s Office is to provide the highest quality legal services to the Mayor and City Council, as well as to the standing Council Committees, City boards and commissions, and the departments that comprise the City government in furtherance of the economic development, public health, safety and welfare of the community.

**DEPARTMENTAL RESPONSIBILITIES:**

Few small law offices can match the breadth and range of the legal practice of the City Attorney’s office. Through its two attorneys and two administrative assistants/paralegals, the office handles all legal aspects of municipal representation for the City of Wausau providing representation and legal advice to its elected and appointed officials, 16 City departments and divisions, and over 30 Boards, Committees, and Commissions. Among its many responsibilities, the City Attorney’s Office handles real property matters such as land acquisitions and dispositions, annexations, alley and street vacations or abandonments, and easements; the negotiation, drafting and review of contracts such as goods and services contracts, inter-governmental agreements, public works contracts, and leases; collection of past due rents, invoices, and personal property taxes; administration of claims against the City; and, various employee and other employment related matters. The two office attorneys litigate cases, or supervise the litigation of cases by outside counsel, in federal, state circuit and appellate court, municipal court and as well as numerous administrative forums. Litigation includes: defense of the City related to allegations of federal rights, public records and open meeting violations; defense of tort claims; the prosecution of municipal offenses such as traffic enforcement, Operating while Intoxicated (1<sup>st</sup>) cases, housing code, dangerous animal, public disturbances, shoplifting/theft, alcohol violations enforcement, and zoning, fire, and other ordinance violations. Services also include preparing ordinances, providing City departments and officials with legal advice and opinions, and advising on policy development and implementation. Most City programs and operations entail some legal staff involvement.

**ORGANIZATIONAL STRUCTURE:**



**STAFFING LEVELS:**

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
TOTAL	3.75	3.75	3.75	3.75	3.75	3.25	3.25	3.25	3.25	4.00

**ACCOMPLISHMENTS:**

**Pending Litigation:**

Continuation of Tax Litigation/Board of Appeals in Walgreens, Applebee's, and Menards cases  
Defense of new Tax Litigation/Board of Appeals for U.S. Bank  
Brent Zoicher – inverse condemnation  
Ronda Rydbom – civil rights violation  
Derrick Sangster – Federal claim for 14<sup>th</sup> Amendment unlawful search and seizure  
IC Willy's – Federal claim for 14<sup>th</sup> Amendment violations of equal protection, and seeking to have a state statute as applied in this case, found unconstitutional  
Christopher Torgerson – small claims replevin for property seized pursuant to warrant  
City v. Village of Maine – City authorizes suit against Village for violations of open meetings law in its incorporation process  
Dakota Intertek – suit naming City for breach of contract  
22<sup>nd</sup> Avenue – suit initiated by the City to clarify right of way for purpose of road reconstruction  
Patricia Zempel – general negligence and safe place  
Several discrimination complaints filed with HUD/ERD

**Ordinances:**

Merging Parking and Traffic Committee into CISM  
Create trap, neuter and release program  
Prohibition of electronic delivery (smoking devices) by minors and use on school property, in government buildings and in certain public places  
Amend residential rental licensing

**Other:**

Assume processing of claims filed against the City  
Curling Way project involving land conveyances  
Several development agreements  
Land issues involving reconstruction projects  
Established legal review plan  
Acquisition of Thomas Street properties

**GOALS AND OBJECTIVES:**

Increase proactive and preventive legal advice and counsel.

Action Item: Host Public Record Request Overview

Improve use of technology.

Action Item: Increase expertise with online legal research resources  
Advanced Word/Document training

Continue to streamline current procedures to increase efficiency:

Action Item: Paralegal training for administrative assistant for advanced litigation support  
Implement online court filing

Facilitate communication between and among our client departments:

Action Item: Promote knowledge and use of legal review plan among departments  
Regular legal update meetings with Mayor  
Implement one on one meetings with Department Heads

Continue to improve legal request tracking

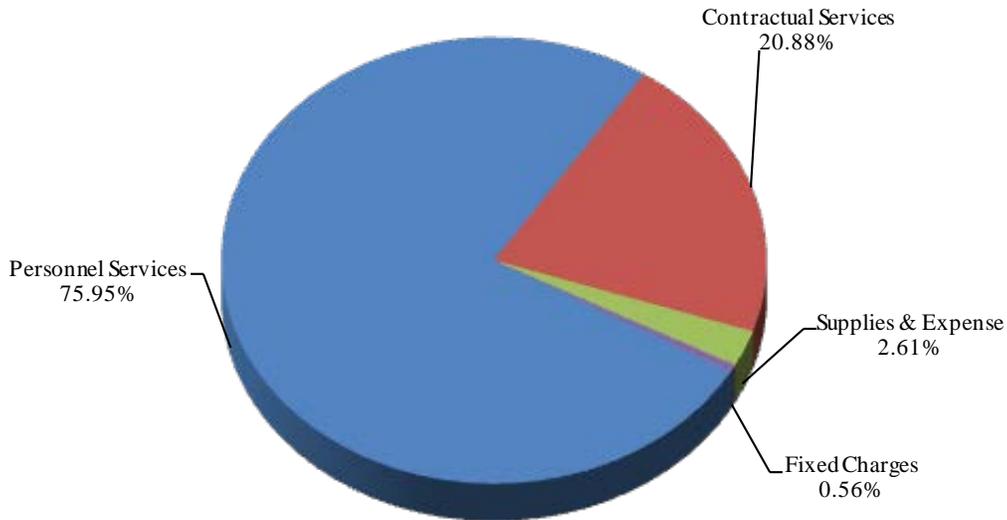
Action Item: Investigate legal tracking software

**Interesting Data:**

**(Period 10/1/2015 – 9/30/2016)**

- Provided advice, research, opinions on 294 requests for legal review
- Initiated 95 collections for personal property taxes
- Prosecuted 584 contested municipal court cases (closed as of 9/30.2016)
- Processed 32 tort claims (water damage, slip and fall, property damage, etc.) filed against City

**BUDGET:**



BUDGET SUMMARY								
	2014	2015	2016			2017		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 385,438	\$ 389,208	\$ 396,435	\$ 396,435	\$ 388,535	\$ 419,720	\$ 408,151	\$ 408,151
Contractual Services	88,779	83,709	76,300	173,300	111,175	112,170	112,170	112,170
Supplies & Expense	14,310	14,177	14,084	14,084	13,449	14,043	14,043	14,043
Fixed Charges	3,222	2,663	2,986	2,986	2,986	3,025	3,025	3,025
<b>Total Expenses</b>	<b>\$ 491,749</b>	<b>\$ 489,757</b>	<b>\$ 489,805</b>	<b>\$ 586,805</b>	<b>\$ 516,145</b>	<b>\$ 548,958</b>	<b>\$ 537,389</b>	<b>\$ 537,389</b>

**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
2017	\$537,389	\$47,584	9.72%
2016	\$489,805	(\$220)	-0.05%
2015	\$490,025	\$220	0.05%
2014	\$489,805	\$74,906	18.05%
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%

# 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	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
TOTAL	3.00	3.00	3.00	2.50	3.00	3.00	2.00	2.00	2.00	2.00

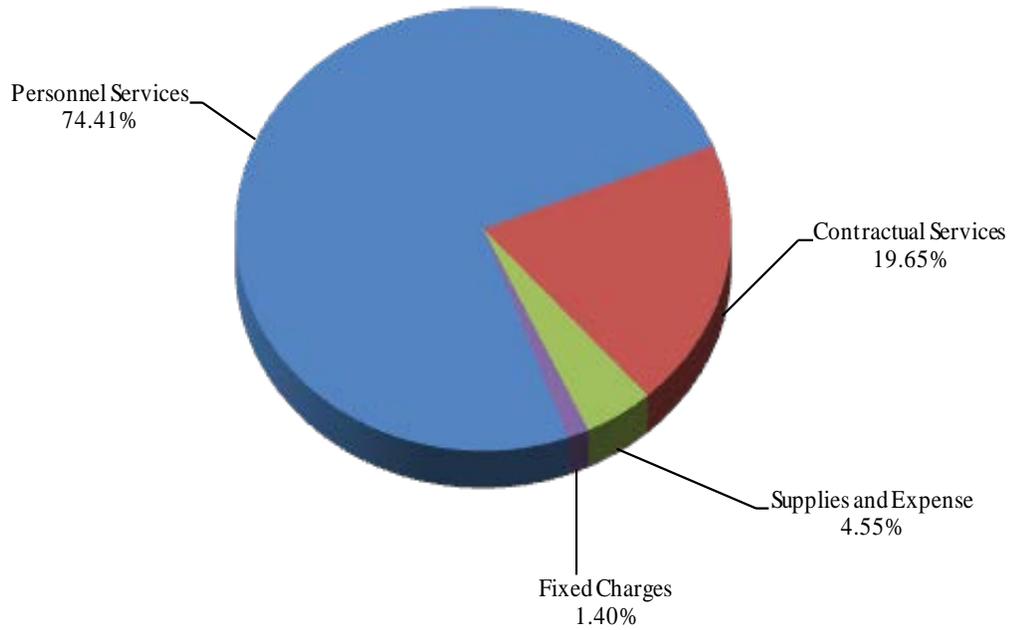
### ACCOMPLISHMENTS:

1. Updated processes, orienting and developing staff to provide service consistent with Department delivery standards.
2. 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. Managed significant increasing in recruiting requirements.
3. Implemented a comprehensive exist interview process for employees leaving the work place.
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. Continued to redesign and refine the employee evaluation process to incorporate workforce priorities.
8. Effectively managed health care benefits.
9. Continued the income replacement program as an option to short-term disability, with 97% of workforce participating.
10. 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.
11. Successfully bargained the Amalgamated Transit Union Collective Bargaining Agreement.

### 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. Continue to cost contain health care while balancing against benefit enhancement and/or retention.
4. Update salary study and implement a more understandable and acceptable compensation plan.
5. Continue to refine performance appraisal process and tools to ensure close alignment with job duties and City objectives.
6. Strengthen employee incentive and recognition efforts.
7. Update the employee handbook.

**BUDGET:**



<b>BUDGET SUMMARY</b>								
	2014	2015	2016			2017		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 214,001	\$ 251,384	\$ 258,569	\$ 258,569	\$ 244,158	\$ 295,221	\$ 287,086	\$ 287,086
Contractual Services	76,908	21,919	20,600	25,600	40,050	95,800	75,800	75,800
Supplies and Expense	12,059	22,816	12,950	12,950	16,660	19,550	17,550	17,550
Fixed Charges	5,094	3,048	5,300	5,300	8,500	5,400	5,400	5,400
Capital Outlay	267	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>\$ 308,329</b>	<b>\$ 299,167</b>	<b>\$ 297,419</b>	<b>\$ 302,419</b>	<b>\$ 309,368</b>	<b>\$ 415,971</b>	<b>\$ 385,836</b>	<b>\$ 385,836</b>

**BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:**

The budget provides for consulting services related to MSDS Online \$2,500, Affordable Care Act reporting \$10,000, Compensation Plan Survey \$20,000.

**BUDGETARY HISTORY:**

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2017	\$385,836	\$88,394	29.72%
2016	\$297,419	\$3,505	1.19%
2015	\$293,937	(\$3,482)	-1.17%
2014	\$297,419	\$17,782	6.36%
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%

# 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:**



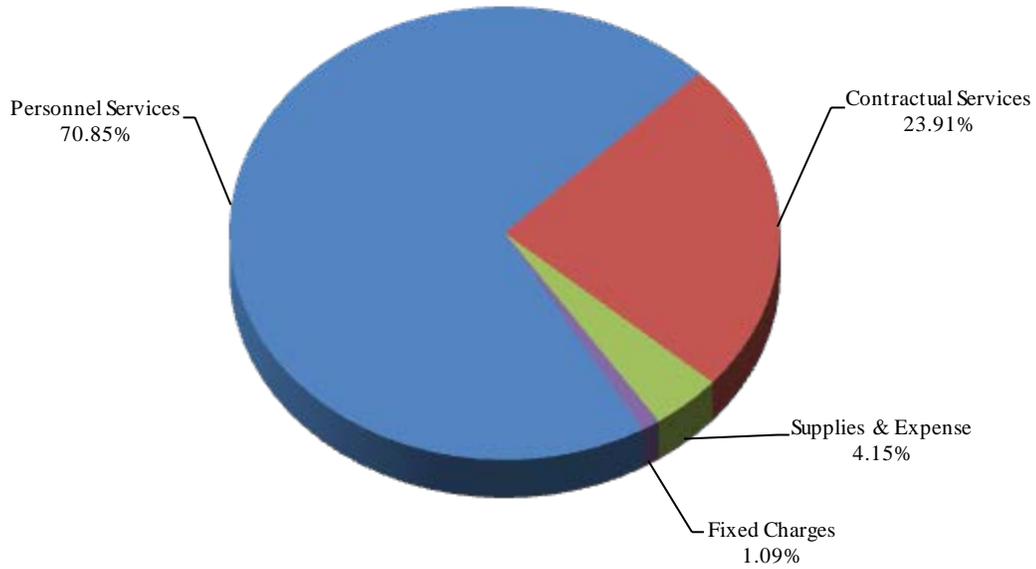
**STAFFING LEVELS:**

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
TOTAL	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50

**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								
	2014	2015	2016			2017		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommend	Adopted
Personnel Services	\$ 100,678	\$ 96,316	\$ 98,735	\$ 98,735	\$ 97,669	\$ 100,428	\$ 97,791	\$ 97,791
Contractual Services	23,026	23,026	23,000	23,000	33,000	33,000	33,000	33,000
Supplies & Expense	5,111	4,434	5,570	5,570	5,635	5,735	5,735	5,735
Fixed Charges	1,388	1,406	1,300	1,300	1,315	1,500	1,500	1,500
Grants & Contributions	-	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>\$ 130,203</b>	<b>\$ 125,182</b>	<b>\$ 128,605</b>	<b>\$ 128,605</b>	<b>\$ 137,619</b>	<b>\$ 140,663</b>	<b>\$ 138,026</b>	<b>\$ 138,026</b>
Fines/Forfeitures	\$ 352,465	\$ 336,267	\$ 355,000	\$ 355,000	\$ 359,707	\$ 358,000	\$ 358,000	\$ 358,000
<b>Total Revenues</b>	<b>\$ 352,465</b>	<b>\$ 336,267</b>	<b>\$ 355,000</b>	<b>\$ 355,000</b>	<b>\$ 359,707</b>	<b>\$ 358,000</b>	<b>\$ 358,000</b>	<b>\$ 358,000</b>

**BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:**

Contractual services budget provides for imaging court documents.

**BUDGETARY HISTORY:**

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2017	\$138,026	\$9,348	7.27%
2016	\$128,605	\$149	0.12%
2015	\$128,529	(\$76)	-0.06%
2014	\$128,605	\$5,806	4.73%
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%

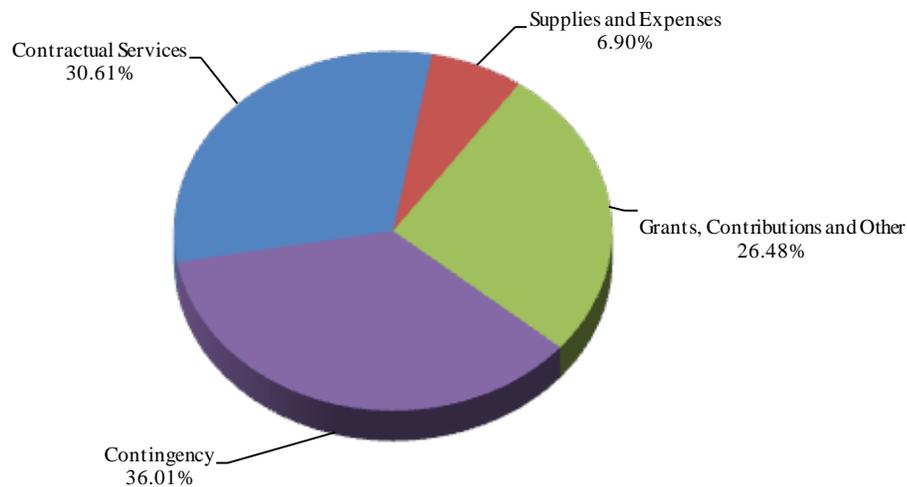
YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2017	\$358,000	\$3,000	0.85%
2016	\$355,000	\$0	0.00%
2015	\$355,000	\$0	0.00%
2014	\$355,000	(\$15,000)	-4.05%
2013	\$370,000	\$59,500	19.16%
2012	\$310,500	\$0	0.00%
2011	\$310,500	\$5,000	1.64%
2010	\$305,500	\$0	0.00%
2009	\$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

	2014		2015			2016			2017	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted		
Contractual Services	96,257	94,764	86,000	86,000	87,000	102,000	102,000	102,000		
Supplies and Expenses	12,139	22,332	22,750	22,750	22,750	23,000	23,000	23,000		
Grants, Contributions and Other	103,043	318,345	50,000	88,260	88,259	88,259	88,259	88,259		
Contingency			120,000	109,975		120,000	120,000	120,000		
Other Financing Uses	63,500	144,288		-						
<b>Total Expenses</b>	<b>\$ 274,939</b>	<b>\$ 579,729</b>	<b>\$ 278,750</b>	<b>\$ 306,985</b>	<b>\$ 198,009</b>	<b>\$ 333,259</b>	<b>\$ 333,259</b>	<b>\$ 333,259</b>	<b>\$ 333,259</b>	
Other Taxes	222,242	222,320	204,185	204,185	201,184	201,185	201,185	201,185	201,185	
Intergovt Grants/Aids	5,420,812	5,346,313	5,355,390	5,355,390	5,356,856	5,399,856	5,440,461	5,440,461	5,440,461	
Licenses/Permits	354,407	354,938	355,000	355,000	355,000	355,000	355,000	355,000	355,000	
Public Charges	1,939	476	2,000	2,000	1,000	2,000	2,000	2,000	2,000	
Intergovt Charges	957,680	941,939	995,000	995,000	995,000	1,050,000	808,120	808,120	808,120	
Miscellaneous	813,867	582,637	519,660	519,660	438,220	422,820	422,820	422,820	422,820	
Other Sources	1,955,253	1,883,444	1,882,500	1,882,500	1,857,500	1,895,000	1,895,000	1,895,000	1,895,000	
<b>Total Revenues</b>	<b>\$ 9,726,200</b>	<b>\$ 9,332,067</b>	<b>\$ 9,313,735</b>	<b>\$ 9,313,735</b>	<b>\$ 9,204,760</b>	<b>\$ 9,325,861</b>	<b>\$ 9,124,586</b>	<b>\$ 9,124,586</b>	<b>\$ 9,124,586</b>	

**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 2017 pay increases.

**BUDGET HISTORY:**

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2017	\$333,259	\$54,509	19.56%
2016	\$278,750	\$122,150	78.00%
2015	\$156,600	(\$122,150)	-43.82%
2014	\$278,750	\$0	0.00%
2013	\$278,750	\$34,250	14.01%
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
2017	\$9,124,586	(\$189,149)	-2.03%
2016	\$9,313,735	(\$15)	0.00%
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%
2008	\$10,761,662	\$224,187	2.13%
2007	\$10,537,475	\$325,259	3.19%

# POLICE DEPARTMENT

## MISSION:

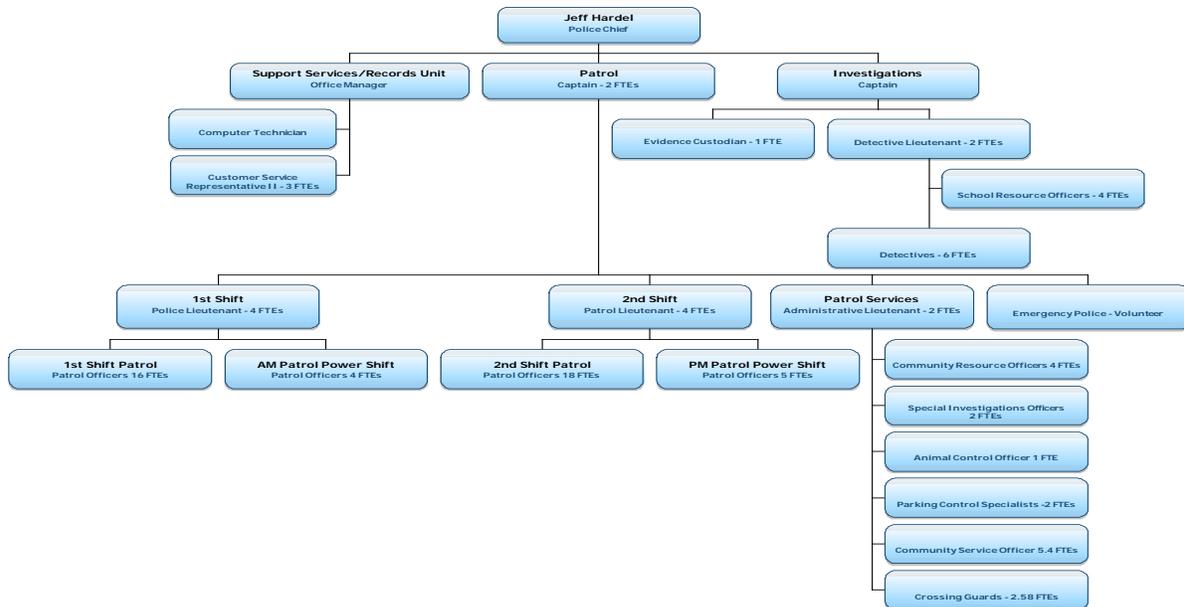
The Wausau Police Department strives for excellence in policing by partnering with the community to enhance the quality of life.

## 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:

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
TOTAL	84.00	84.00	84.00	81.00	79.00	76.50	80.25	80.25	83.75	83.75

**ACCOMPLISHMENTS: Policy & Procedure**

It is the mission of the Wausau Police Department to strive for professional excellence, which requires our agency to ensure we are operating by the highest standards in policing. The Wausau Police Department has chosen to participate in a voluntary process whereby our agency will be evaluated on the existence of and compliance with prescribed standards set by the Wisconsin Law Enforcement Accreditation Group (WILEAG). A 2016 goal and objective of the Wausau Police Department is to become an accredited agency. We are presently in the self-assessment phase of accreditation with our 3-day on-site assessment scheduled for December 6 – 8, 2016. We are on pace with respect to our self-assessment to ensure the agency is prepared for our on-site assessment. Following our on-site assessment, the assessment team will make a recommendation to WILEAG based upon their findings. WILEAG will then render their decision in early 2017.

**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.

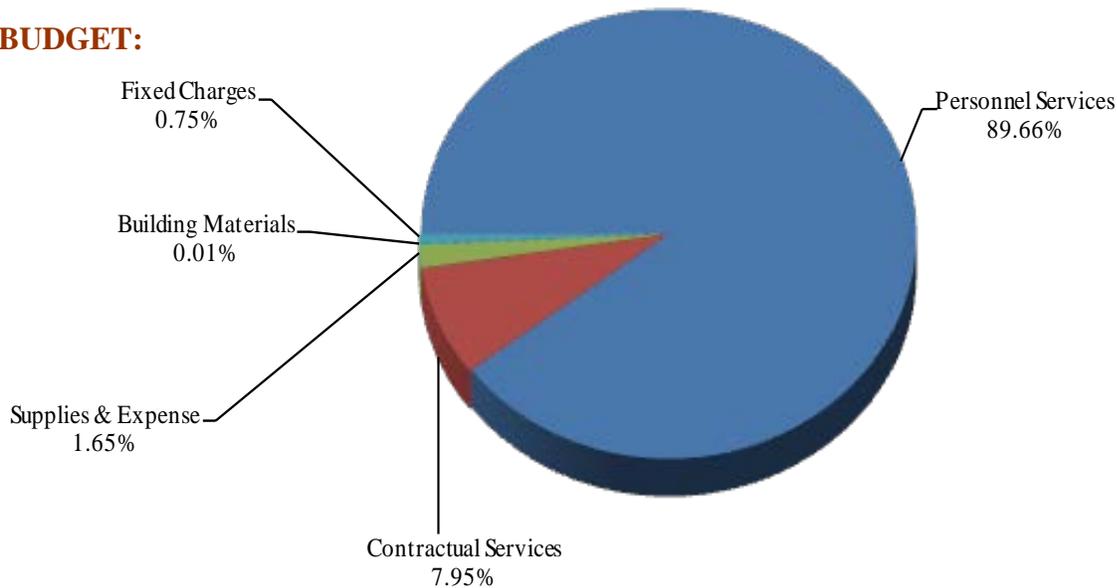
- **Abatement of issues**  
In its effort to abate issues, the Community Resource Unit distributes Notice of Police Response Letters and enforces our Chronic Nuisance Premises ordinance. Notice of Police Response Letters are sent to landlords whenever police respond to a property they own for nuisance 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

**GOALS AND OBJECTIVES:**

A primary goal for 2017 is to introduce Daily Training Bulletins, otherwise known as DTBs. Daily Training Bulletins will provide comprehensive training to help our officers become familiar with the content of the agency’s policy manual and the practical application of the policies. As an accredited agency, it will be imperative for our agency to not only supply proof of the existence of prescribed standards but the adherence to and compliance with said standards. Lexipol (our policy partner) will provide our agency with 365 customizable, scenario-based training bulletins that link directly to the policy manual. The Daily Training Bulletins address use of force, vehicle operation, social media use, discriminatory harassment and a vast array of other law enforcement risk management topics.

Daily Training Bulletins are fully customizable to address agency specific issues and can be completed in just a few minutes. Lexipol archives our agency’s training records, which provides an invaluable resource in defense against litigation or personnel matters. We believe the institution of Daily Training Bulletins in 2017 is an imperative step towards achieving our vision of being regarded as the standard of excellence in policing.

**BUDGET:**



<b>BUDGET SUMMARY</b>								
	2014	2015	2016			2017		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 7,496,821	\$ 7,885,666	\$ 8,073,895	\$ 8,073,895	\$ 7,978,549	\$ 8,460,609	\$ 8,144,038	\$ 8,144,038
Contractual Services	707,481	704,274	708,054	708,054	706,464	721,010	722,710	722,710
Supplies & Expense	128,078	150,667	142,707	164,654	184,515	149,750	149,750	149,750
Building Materials	760	401	800	800	800	800	800	800
Fixed Charges	75,511	62,881	79,500	79,500	79,500	79,500	68,500	68,500
Capital Outlay	53,589	35,872	-	-	-	-	-	-
<b>Total Expenses</b>	<b>\$ 8,462,240</b>	<b>\$ 8,839,761</b>	<b>\$ 9,004,956</b>	<b>\$ 9,026,903</b>	<b>\$ 8,949,828</b>	<b>\$ 9,411,669</b>	<b>\$ 9,085,798</b>	<b>\$ 9,085,798</b>
Intergvtl Grants/Aids	\$ 186,598	\$ 121,441	\$ 2,700	\$ 2,700	\$ 2,700	\$ 5,700	\$ 5,700	\$ 5,700
Public Charges	33,146	24,868	24,970	24,970	24,050	24,970	24,970	24,970
Intergvtl Charges	309,014	333,097	245,918	245,918	187,158	255,157	179,063	179,063
Miscellaneous	128,854	99,491	16,100	16,100	6,150	6,200	6,200	6,200
Other Financing Sources	-	-	-	-	2,400	2,400	2,400	2,400
<b>Total Revenues</b>	<b>\$ 657,612</b>	<b>\$ 578,897</b>	<b>\$ 289,688</b>	<b>\$ 289,688</b>	<b>\$ 222,458</b>	<b>\$ 294,427</b>	<b>\$ 218,333</b>	<b>\$ 218,333</b>

**POLICE DEPARTMENT**

**BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:**

This budget represents a cost to continue budget with no additional positions.

**BUDGETARY HISTORY:**

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2017	\$9,085,798	\$80,842	0.90%
2016	\$9,004,956	\$31,420	0.35%
2015	\$8,973,536	(\$31,420)	-0.35%
2014	\$9,004,956	\$581,627	6.91%
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
2017	\$218,333	(\$71,355)	-24.63%
2016	\$289,688	(\$388,257)	-57.27%
2015	\$677,945	\$388,257	134.03%
2014	\$289,688	(\$351,460)	-54.82%
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

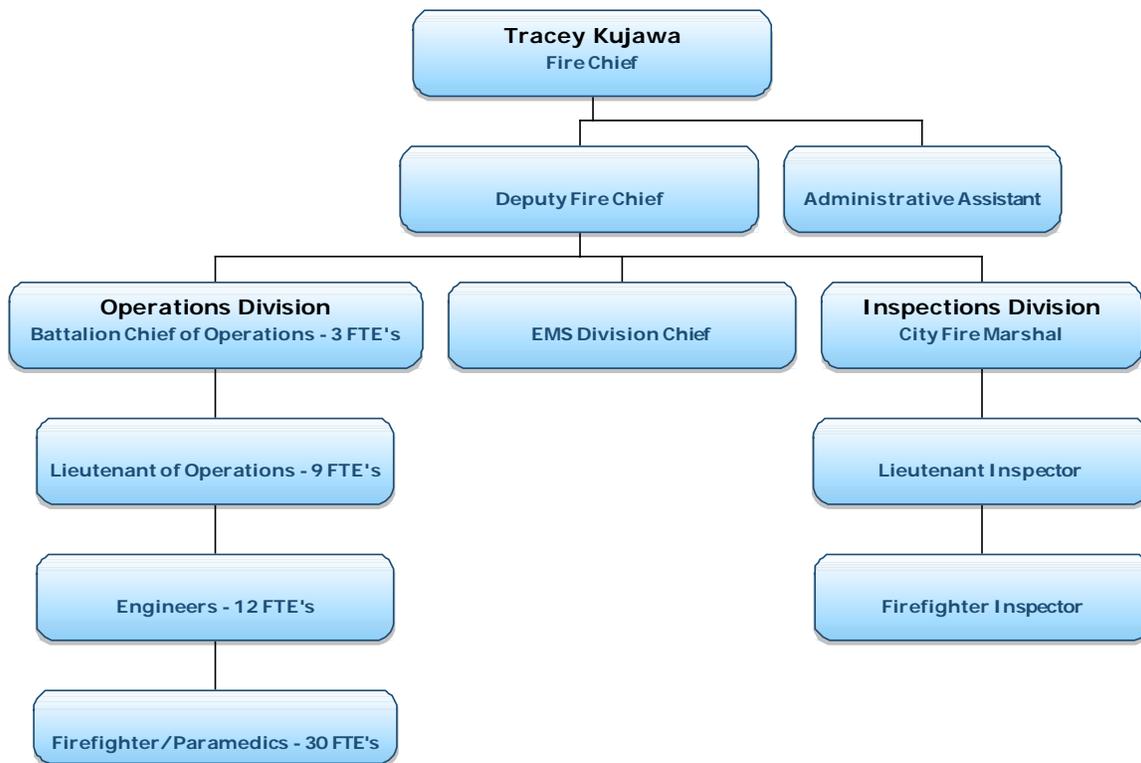
**MISSION:**

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:**

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
TOTAL	60.00	60.00	60.00	60.00	60.00	60.00	60.00	60.00	59.00	59.00

**ACCOMPLISHMENTS:**

- Succeeded in our mission of providing rapid, professional emergency services to protect and enhance our community.
- Participated and were instrumental in the design of the “first of its kind” Hands Only CPR challenge with Stevens Point Fire Department which resulted in successfully training 3,575 people ((Wausau Fire Department – 2,225, Stevens Point – 1,350).
- We were instrumental in hosting the signing of Assembly Bill 545, now Act 390, by Governor Scott Walker at Wausau West High School which will require instruction in both CPR and AED in all schools.
- Received the Mission Lifeline Gold Award from the American Heart Association for our pre-hospital care of those suffering from a myocardial infarction.
- Honor Guard’s presence and participation at several different ceremonial events.
- Received a grant from TransCanada in the amount of \$3,000 for the purchase of metering equipment.
- Completed the installation of exhaust extraction systems on all diesel fueled emergency vehicles with the Assistance to Firefighter’s Grant which is a 90/10 grant at a cost of \$87,390.
- 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.
- Received two CVIMIC Grants for a hose roller and an oxygen cylinder lift in the amount of \$882.00.
- Received a hazmat grant in an amount of \$6,000 for Hazmat IQ Training.
- Conducted nine fire investigations in 2015.
- Through the Department’s Fire Prevention and Education programs 11,168 children and 2,201 adults were educated about fire safety.
- Completed 4,138 commercial building inspections. Wausau Fire Department received \$102,677.85 in fire insurance revenues in the form of 2% dues.
- Responded to 4,999 EMS requests and 2,097 related to fire response in 2015.
- Wausau Fire Department participated in the “Fill the Boot” campaign and was successful in raising \$3,395 for MDA through donations in 2015.
- Successfully implemented additional MABAS agreements with surrounding fire departments.
- Implemented an apprenticeship program for all fire department positions.
- Became a registered agency in the accreditation process
- Began planning for a Succession Management Process.
- Completed our first Strategic Plan and began the process of achieving the goals set forth in the strategy.
- Partnered and began planning with Aspirus Hospital the implementation of a Community Paramedicine Pilot Program concentrating on the readmittance of individuals with the chronic conditions of congestive heart failure, pneumonia and chronic obstructive pulmonary disease.

**GOALS AND OBJECTIVES:**

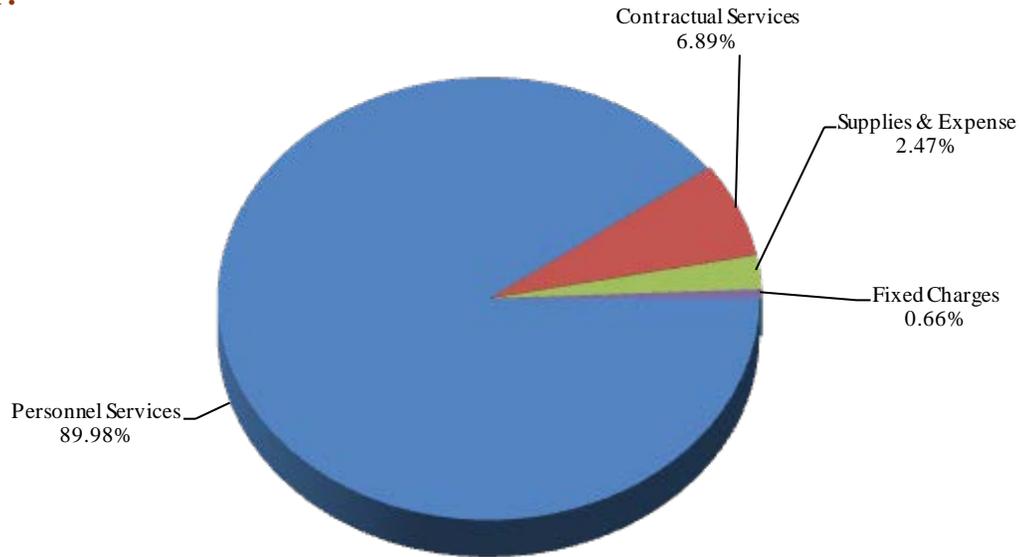
- Continue to review and evaluate how best to report data that is outcome based.
- Develop an enhanced cardiac arrest program including the Pulse Point App.
- Create a protocol and procedures for the sharing of our bariatric ambulance.
- Continue actively training our community members in cardiopulmonary resuscitation (CPR).
- Continue to support the City with special events specific to planning, inspections and emergency stand-by.
- 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.
- Continue to accomplish the strategic objectives set forth by the Wausau Fire Department Strategy.
- Research and apply for grant funding.
- Move forward to applicant status in the accreditation process.
- Complete our first Succession Management Process.
- Maintain or create partnerships with entities within our Community that have mutual interests or goals.
- Recruit and retain the best and the brightest and those who are best suited for the Wausau Fire Department.
- Produce a recruitment video.
- Fund and hire the position of Firefighter Inspector within our Inspection Division.
- Provide leadership in the MABAS effort in Marathon County.

## FIRE DEPARTMENT

### DEPARTMENT STATISTICS:

	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
Fire Responses		2117	2100	1618	1493	1333	1285	1437	1393	1433	1478	1455
EMS Responses		4491	4436	4311	4224	4161	4074	4617	4185	4003	3734	3565
Inspections		4193	4105	3922	3919	4004	3951	3640	4043	4018	4438	3816

### BUDGET:



### BUDGET SUMMARY

	2014	2015	2016			2017		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommend	Adopted
Personnel Services	\$ 5,896,385	\$ 5,617,631	\$ 5,978,484	\$ 5,981,123	\$ 5,784,777	\$ 6,141,456	\$ 5,999,212	\$ 5,999,212
Contractual Services	401,831	525,377	431,868	439,368	449,487	459,168	459,653	459,653
Supplies & Expense	161,488	124,176	151,630	151,630	147,000	164,650	164,650	164,650
Fixed Charges	70,024	39,484	54,129	54,129	44,000	44,000	44,000	44,000
Capital Outlay	20,666	20,863	-	-	-	-	-	-
<b>Total Expenses</b>	<b>\$ 6,550,394</b>	<b>\$ 6,327,531</b>	<b>\$ 6,616,111</b>	<b>\$ 6,626,250</b>	<b>\$ 6,425,264</b>	<b>\$ 6,809,274</b>	<b>\$ 6,667,515</b>	<b>\$ 6,667,515</b>
Intergvtl Grants/Aid	\$ 104,834	\$ 102,678	\$ 102,678	\$ 102,678	\$ 107,408	\$ 107,000	\$ 107,000	\$ 107,000
Public Charges	1,382,335	1,429,650	1,401,300	1,401,300	1,551,700	1,551,300	1,551,300	1,551,300
Intergvtl Charges	15,942	15,976	16,000	16,000	16,000	16,000	16,000	16,000
Miscellaneous	5,000							
Other Financing Sources								
<b>Total Revenue</b>	<b>\$ 1,508,111</b>	<b>\$ 1,548,304</b>	<b>\$ 1,519,978</b>	<b>\$ 1,519,978</b>	<b>\$ 1,675,108</b>	<b>\$ 1,674,300</b>	<b>\$ 1,674,300</b>	<b>\$ 1,674,300</b>

## FIRE DEPARTMENT

### BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

This budget represents a cost to continue budget. A slight increase was provided for motor pool charges to assist in the future replacement of rolling stock.

### BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2017	\$6,667,515	\$51,404	0.78%
2016	\$6,616,111	\$192,643	3.00%
2015	\$6,423,468	(\$192,643)	-2.91%
2014	\$6,616,111	\$264,369	4.16%
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
2017	\$1,674,300	\$154,322	10.15%
2016	\$1,519,978	\$52,836	3.60%
2015	\$1,467,142	(\$52,836)	-3.48%
2014	\$1,519,978	\$16,716	1.11%
2013	\$1,503,262	\$22,012	1.49%
2012	\$1,481,250	\$166,080	12.63%
2011	\$1,315,170	\$0	0.00%
2010	\$1,315,170	(\$214,014)	-14.00%
2009	\$1,529,184	\$311,195	25.55%
2008	\$1,217,989	\$81	0.01%
2007	\$1,217,908	\$33,272	2.81%

# PUBLIC WORKS DEPARTMENT

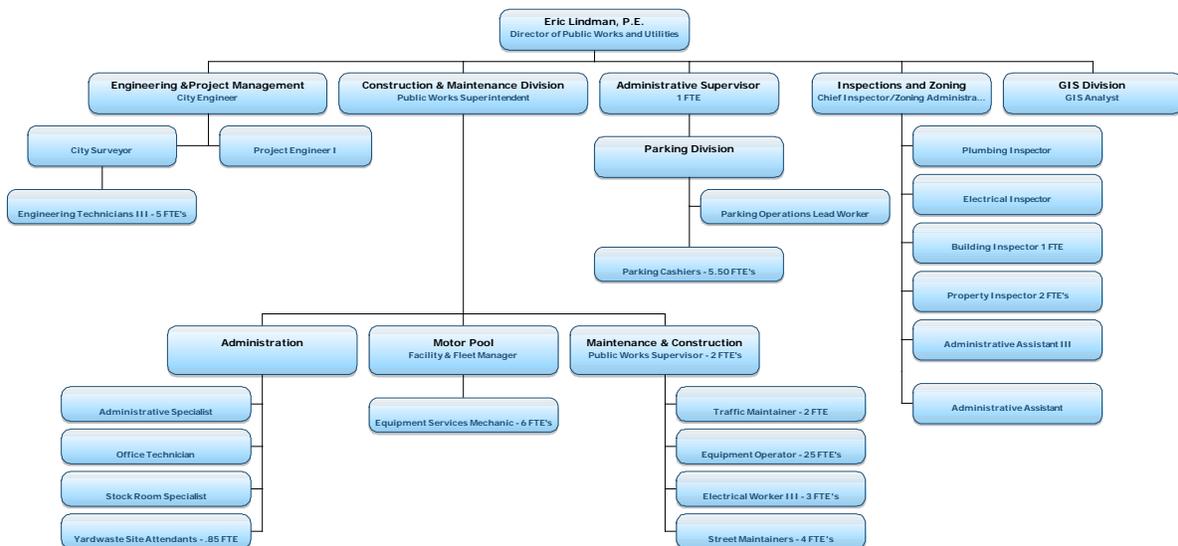
## MISSION:

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	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
TOTAL	68.5	68.50	69.50	70.00	69.50	69.50	69.35	73.85	74.50	76.85

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

**2016 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 1<sup>st</sup> Street and Landscaping Project.
- Continued coordination of the Thomas Street Reconstruction Project.

**PARKING DIVISION**

- Assisted Parking & Traffic Committee as needed on downtown parking issues.
- Completed study of 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.
- Assist Fire Department with mapping for accreditation.
- Updated official city map books (house number, zoning, etc).
- Update BRRTS feature layer from WI DNR.
- Completed over 200 map requests from the public, City departments and other public agencies.
- Assisted several developers and realtors with the use of our web viewer.
- Provided utility data to the Public Service Commission (PSC).
- Provided large amounts of GIS, LiDAR, and imagery data to several consultants: Ayres Associates (1<sup>st</sup> Ave), Brown and Caldwell (Storm Model), REI, and PGA to name a few.
- Managed and administered the web server (ccdpgis01) and data server (ccdpsql02).
- Continued to press for the retirement of the old web and data servers (ccdnt161 and ccdnt162).
- Continued to replace several web viewers from Silverlight to HTML5.
- Upgraded Geocortex Essentials and Viewers to 4.3.3; GVH 2.5.2.
- Upgraded Pictometry tools for Connect.
- Uploaded and configured GIS data for use in Pictometry Connect.
- Provided Pictometry training for users.
- Scrubbed and provided quality control to the Laserfiche database.
- Link Laserfiche data to GIS.
- Acquired oblique imagery at 3 inch resolution of the city and surrounding area. This imagery was scrubbed for quality before implementation.
- Oblique imagery was implemented into Geocortex web viewers for HTML5.
- Linked chronic nuisance properties to the web viewers with assistance from CCITC.
- Acquired Blue Marble Software for use with LiDAR data for more effective mapping of this type of data.

**CONSTRUCTION & MAINTENANCE DIVISION**

- Maintained high level of service, including winter maintenance which had 18 full plow events.
- Swept over 3,873 lane miles of street capturing 3,539 yards of sand and debris.
- The mowing crews spent 1,254.75 hours of full-time labor and 917.25 hours of seasonal help.
- The Sign Department repaired/replaced 486 signs, painted 17,840 feet of crosswalks, painted 21,290 feet of parking stalls, and painted 385,132 feet of centerlines.
- Disposed of 169 tons of trash during two N2N clean-up projects for a total of \$30,952.67 versus Large Item Pick-Up and an N2N clean-up project in 2014 for a total of \$82,292.58 resulting in a savings of \$51,339.91.
- Operated the yard waste site serving 39,868 visits by residents and contractors. Recycled 12,250 yards of leaves and chipping into compost.
- During leaf pick-up, the department collected 25,630 cubic yards of leaves and hauled to the compost areas.

## PUBLIC WORKS DEPARTMENT

- 426 tons of hot mix asphalt and 220 tons of cold mix asphalt were used to patch City streets and sidewalks.
- 2,513 labor hours were spent by the crack-filling crew placing 51,973 pounds of material.
- Assisted with the Sealcoating Project and sealed 70,182 square yards of streets.
- 405 hours were spent on storm sewer construction with 6,682.75 hours on maintenance. 146 Catchbasins were repaired and 18 storm sewer outfall inspections completed. 755 catchbasin sumps, 44 culverts, 50 catchbasin grates, and 370 catchbasin manholes were cleaned. 570 creek grates were cleaned along with 2,405 lineal feet of main lines. 2,007 lineal feet of storm sewer laterals were cleaned.
- Root cutting for sidewalk replacement took place at 89 properties. 102 sidewalk repairs were completed and 5 trip hazards were patched.
- Set up and tear down of 22 special events.
- Demolished 17 structures for future development.
- Abated 9 properties per the order of the Inspections Department.
- Constructed a new salt loading area to meet MSHA (Mine Safety and Health Administration) safety standards. Contracted with Becher Hoppe for structural design and DPW staff constructed the structure to make a safe way to load salt trucks.
- Crews repaired a large storm sewer that had failed in the West Industrial Business Campus, which improved drainage and reduced flooding on Stewart Avenue.
- Assisted other departments on public works projects in sidewalk replacement, asphalt overlay, curb and gutter maintenance and replacement, Sewer and Water Utility maintenance. Assisted in projects for Park Department, Community Development, Police Department, Fire Department and Inspections Department.
- Set up and assisted the Clerk's Office with 2 elections.
- Maintained 14 surface parking lots and 4 parking structures with summer and winter maintenance.
- A total of 3,275 hours were spent training employees to ensure they are properly trained for safety, compliance and efficiencies.

### INSPECTIONS

- The property inspection division inspected 1,545 rental units as part of the rental inspection program. Over 5,900 minimum housing code violations were found. Many of the rental inspection violations were cleared. At this time we have halted further inspections of rentals until the law becomes clear as to how a rental inspection program can proceed.
- We implemented new comprehensive software for permitting, inspection, and code enforcement at the end of 2015. The system has streamlined many of our processes and will offer customer friendly features such as applying for permits online, requesting inspections online, emailed invoices, and emailed inspection reports to name a few features.
- The inspectors have transitioned to mobile inspections with the new software system. Inspection findings can be reported in the field as well as initial property violations.
- We on boarded a new plumbing inspector in February 2016. He has completed all testing for plumbing related credentials and now is cross training for one and two family building, electrical, and HVAC credentials.
- An energy audit committee has been formed to brainstorm ideas on potential energy saving projects for the city.
- Implemented a contract with the City of Schofield to provide building and all trades inspection services. We started to provide this service in October 2015 and in January 2016 the cities agreed to a 3 year contract.
- Contracted with the Village of Weston for approximately 6 weeks to provide inspections for all residential trades and commercial electrical inspections due to their inspector being out on medical leave.

### 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 3<sup>rd</sup> 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.

### 2017 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.

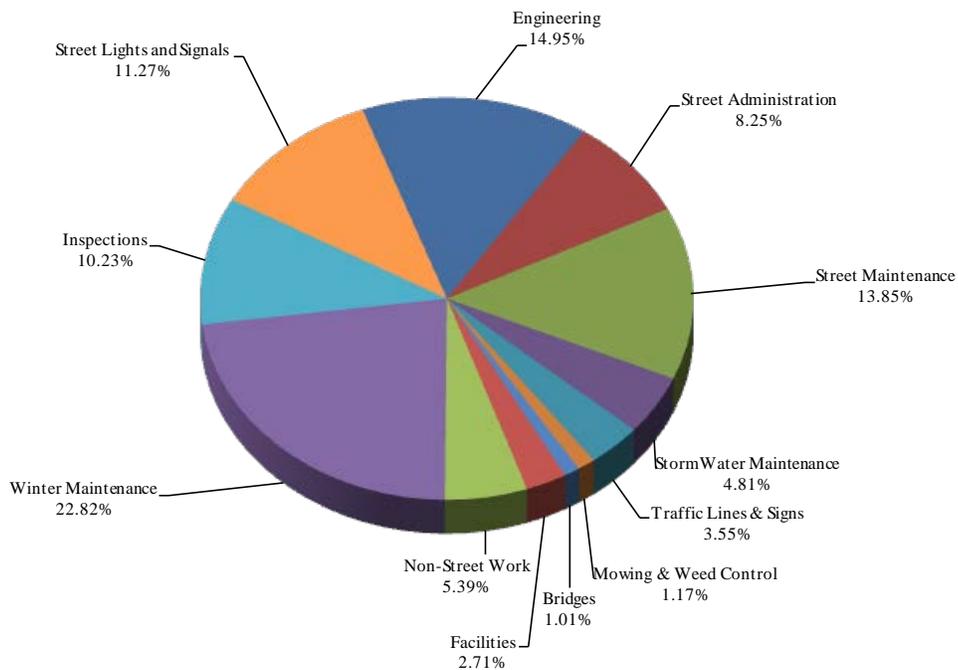
## PUBLIC WORKS DEPARTMENT

### DEPARTMENT STATISTICS:

	2015	2014	2013	2012	2011	2010
Yardwaste Visits	39,868	34,322	39,913	34,322	30,038	50,616
Large Item Clean Up Waste Removal and Recycling	169	343	512	403	445	423
Stormwater Maintenance						
Catch Basins Cleaned	370	164	362	454	394	455
Catch Basins Reconstructed	146	5	48	31	25	33
Miles of Streets Swept	3,873	5,035	5,986	5,150	4,614	5,419
Yards of Sand Recovered during Sweeping	3,539	3,398	3,761	4,986	2,935	2,833
Street Maintenance						
Miles of Streets	211	211	211	211	211	211
Inches of Snowfall	33	41	83	53	75	42
Tons of asphalt applied to potholes	646	647	590	379	814	1,281
Events supported	22	26	21	26	26	24
Property Maintenance						
Number of weed/grass notices	127	161	123	76	62	72
Number of snow removal notices	102	112	132	45	98	93
Code Enforcement (Housing/Property Maintenance)						
Number of Complaints	1,877	2,228				
Number of Violations	7,377	3,573				
Weed Notices Issued	421	561				
Abatements	9	5	6			
Demolition						
Structures Demolished	17	26	12	23	24	15

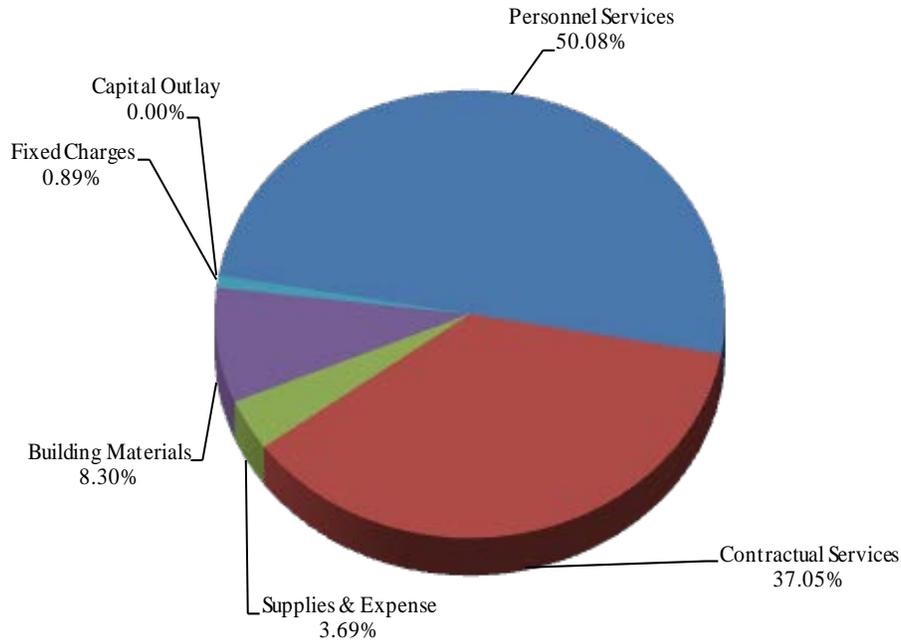
	2015	2014	2013	2012	2011	2010	2009	2008	2007
<b>Building Permits Issued</b>									
Residential	1180	1,161	920	903	827	943	600	646	766
Non-Residential	211	214	196	178	170	140	142	156	231
<b>Total Construction Value (\$000)</b>									
Residential	13,383	12,366	9,812	12,772	15,085	14,848	10,953	25,530	31,732
Non-Residential	71,949	44,456	51,571	44,076	18,599	16,506	21,018	16,411	99,352

### BUDGET BY ACTIVITY:



## PUBLIC WORKS DEPARTMENT

### BUDGET:



### BUDGET SUMMARY

	2014		2015		2016			2017	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted	
Personnel Services	\$ 4,411,943	\$ 4,235,772	\$ 4,351,092	\$ 4,351,092	\$ 4,387,069	\$ 4,667,633	\$ 4,251,849	\$ 4,251,849	
Contractual Services	3,327,715	2,844,899	3,018,050	2,968,050	2,885,692	3,854,236	3,145,444	3,145,444	
Supplies & Expense	218,178	200,912	282,510	303,955	292,213	312,960	312,960	312,960	
Building Materials	609,596	404,697	639,150	649,150	504,650	705,100	705,100	705,100	
Fixed Charges	105,835	96,549	108,700	108,700	65,697	93,200	75,200	75,200	
Capital Outlay	23,177	12,345	-	25,000	29,500	32,900	-	-	
<b>Total Expenses</b>	<b>\$ 8,696,444</b>	<b>\$ 7,795,174</b>	<b>\$ 8,399,502</b>	<b>\$ 8,405,947</b>	<b>\$ 8,164,821</b>	<b>\$ 9,666,029</b>	<b>\$ 8,490,553</b>	<b>\$ 8,490,553</b>	
Intergvtl Grants/Aids	\$ 2,375,057	\$ 2,537,317	\$ 2,448,749	\$ 2,448,749	\$ 2,448,749	\$ 2,634,000	\$ 2,448,749	\$ 2,448,749	
Fines & Forfeitures	2,640	1,600	2,000	2,000	200	1,000	1,000	1,000	
Licenses and Permits	181,256	263,852	237,430	237,430	299,060	243,520	243,520	243,520	
Public Charges	163,354	156,868	138,550	138,550	135,360	69,900	136,150	136,150	
Intergvtl Charges	36,440	52,593	35,300	35,300	41,887	300	35,300	35,300	
Miscellaneous	14,095	19,383	5,700	12,145	18,842	100	8,200	8,200	
<b>Total Revenue</b>	<b>\$ 2,772,842</b>	<b>\$ 3,031,613</b>	<b>\$ 2,867,729</b>	<b>\$ 2,874,174</b>	<b>\$ 2,944,098</b>	<b>\$ 2,948,820</b>	<b>\$ 2,872,919</b>	<b>\$ 2,872,919</b>	

### BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The 2017 budget continues the deferral of important street maintenance efforts including: seal coat and chip seal. A supplemental budget has been submitted for consideration. The budget also excludes the annual large item pick up which was dropped from the budget in 2015. Historically a portion of administration costs have been allocated through a service charge to the Motor Pool. The accounting process has changed whereby the expenses are allocated immediately. This change reduced the expenditure budget of Public Works by \$105,657.

**PUBLIC WORKS DEPARTMENT**

**BUDGETARY HISTORY:**

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2017	\$8,490,553	\$78,712	0.94%
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
2017	\$2,872,919	\$5,190	0.18%
2016	\$2,867,729	(\$39,360)	-1.35%
2015	\$2,907,089	\$39,360	1.37%
2014	\$2,867,729	\$106,879	3.87%
2013	\$2,760,850	\$169,568	6.54%
2012	\$2,591,282	(\$355,556)	-12.07%
2011	\$2,946,838	\$94,446	3.31%
2010	\$2,852,392	\$81,741	2.95%
2009	\$2,770,651	\$44,517	1.63%
2008	\$2,726,134	(\$50,070)	-1.80%
2007	\$2,776,204	\$131,490	4.97%

# PARK, RECREATION AND FORESTRY DEPARTMENT

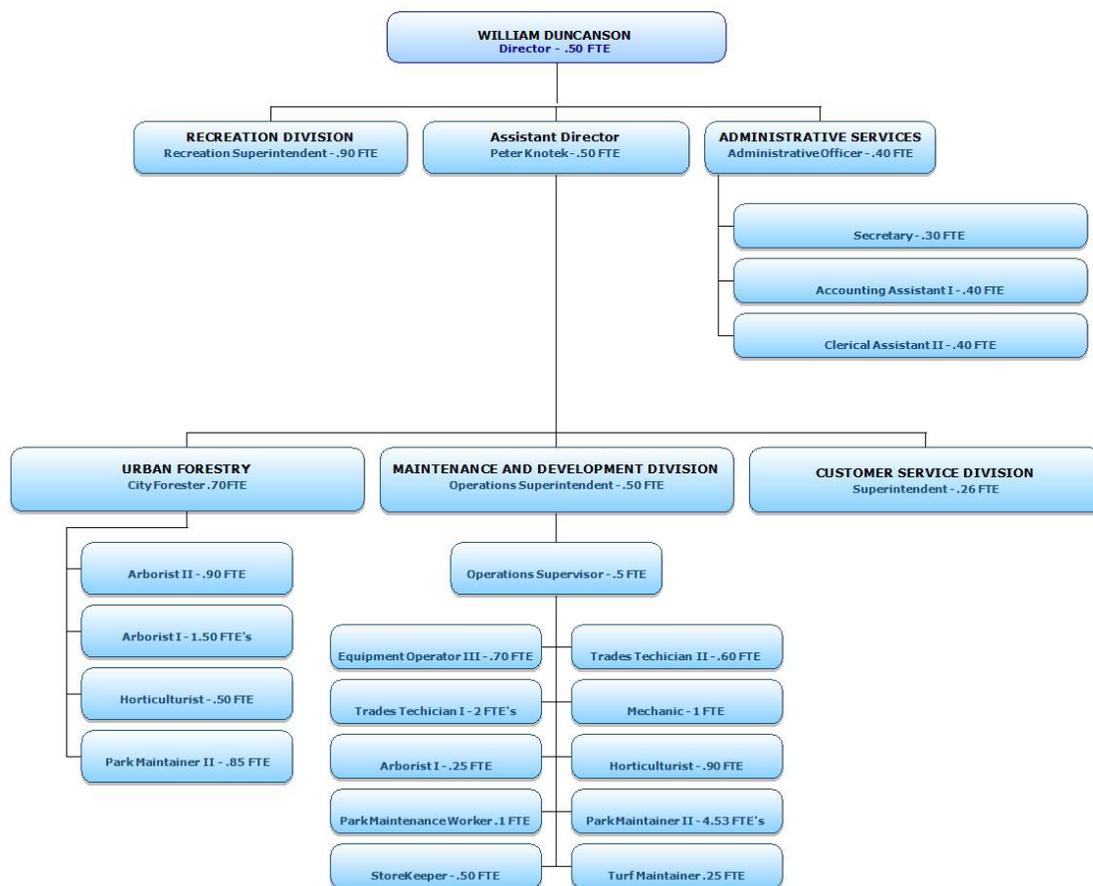
**MISSION:**

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	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
TOTAL	19.94	38.00	37.00	37.00	36.00	36.00	36.00	37.00	37.00	38.00	38.50

## **PARK, RECREATION AND FORESTRY DEPARTMENT**

### **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 3<sup>rd</sup> 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.

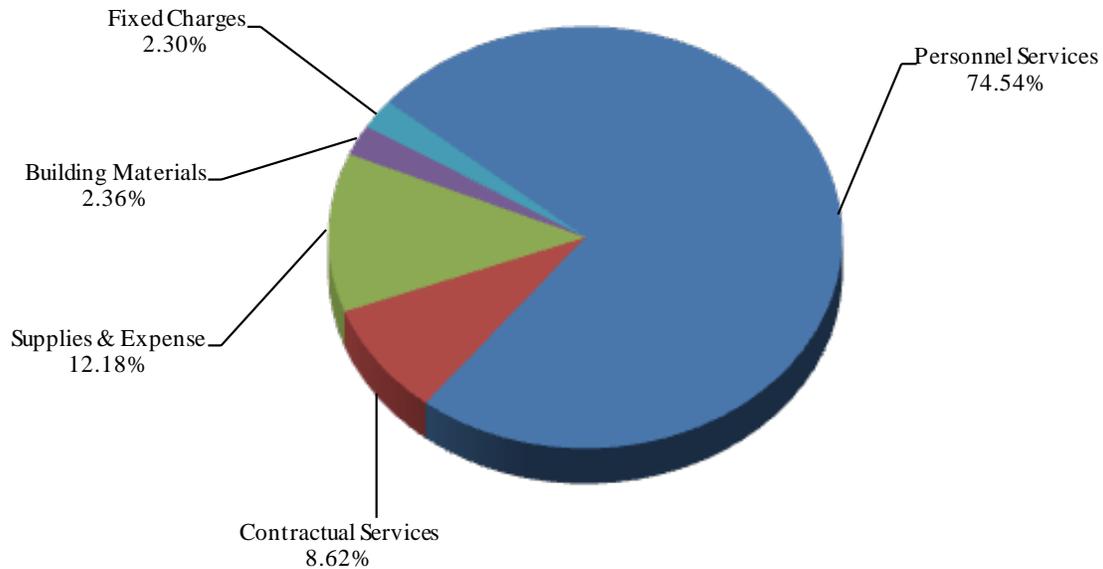
### **GOALS AND OBJECTIVES:**

- 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 5<sup>th</sup> 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

## PARK, RECREATION AND FORESTRY DEPARTMENT

### BUDGET:



### BUDGET SUMMARY

	2014	2015	2016			2017		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 1,668,455	\$ 1,663,845	\$ 1,905,134	\$ 1,905,134	\$ 1,785,765	\$ 1,963,250	\$ 1,978,250	\$ 1,978,250
Contractual Services	230,777	206,820	218,231	218,231	220,528	228,791	228,791	228,791
Supplies & Expense	275,263	276,453	325,409	325,409	313,079	323,289	323,289	323,289
Building Materials	66,632	60,959	58,800	58,800	66,300	62,500	62,500	62,500
Fixed Charges	55,041	50,871	66,486	66,486	58,920	61,149	61,149	61,149
Capital Outlay	35,445	13,000	-	-	-	-	-	-
<b>Total Expenses</b>	<b>\$ 2,331,613</b>	<b>\$ 2,271,948</b>	<b>\$ 2,574,060</b>	<b>\$ 2,574,060</b>	<b>\$ 2,444,592</b>	<b>\$ 2,638,979</b>	<b>\$ 2,653,979</b>	<b>\$ 2,653,979</b>
Intergovernmental Grants & Ai	\$ 10,115	\$ -						
License & Permits	2,348		2,492	2,492	2,492	2,567	2,567	2,567
Public Charges	229,322	244,233	312,374	312,374	274,589	315,919	315,919	315,919
Intergovernmental Chgs		73						
Miscellaneous	4,046	4,608	3,700	3,700	3,500	3,500	3,500	3,500
<b>Total Revenue</b>	<b>\$ 245,831</b>	<b>\$ 248,914</b>	<b>\$ 318,566</b>	<b>\$ 318,566</b>	<b>\$ 280,581</b>	<b>\$ 321,986</b>	<b>\$ 321,986</b>	<b>\$ 321,986</b>

### BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The budget represents a status quo cost to continue budget. The department submitted supplemental budget requests to meet increasing demands created by new and improved facilities, to respond to a back log of maintenance projects and manage the 3<sup>rd</sup> swimming pool next summer. A supplemental request was also created to manage the emerald ash boerer infestation. When this invasive insect appears in Wausau it will have grave consequences for the street and park tree inventory. Finally, a supplemental request was created to increase staffing within the department in the form of a new shared maintenance supervisor position.

**PARK, RECREATION AND FORESTRY DEPARTMENT**

**BUDGETARY HISTORY:**

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2017	\$2,653,979	\$134,280	5.33%
2016	\$2,519,699	\$67,603	2.76%
2015	\$2,452,096	(\$121,964)	-4.74%
2014	\$2,574,060	\$281,656	12.29%
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
2017	\$321,986	\$58,920	22.40%
2016	\$263,066	(\$47,632)	-15.33%
2015	\$310,698	(\$7,868)	-2.47%
2014	\$318,566	\$70,837	28.60%
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%

**CITY OF WAUSAU  
CONSOLIDATED EXPENDITURES AND REVENUES - SPECIAL REVENUE FUNDS  
2017 BUDGET**

	<b>120.121 - COMMUNITY DEVELOPMENT FUND</b>	<b>120.125 - ECONOMIC DEVELOPMENT</b>	<b>120.128 - HOLTZ- KRAUSE CLEAN- UP</b>	<b>120.129 - HAZARDOUS MAT EMER RESP FUND</b>
910 - PERSONAL SERVICE	1,328,079	-	15,081	23,970
920 - CONTRACTUAL SERVICES	279,700	10,000	24,900	4,000
930 - SUPPLIES & EXPENSE	29,300	-	1,000	17,750
950 - FIXED CHARGES	1,000	-	-	-
970 - GRANTS, CONTRIBUTIONS & OTHER	-	-	-	-
980 - CAPITAL OUTLAY	-	819,250	15,000	8,000
990 - OTHER FINANCING USES	-	-	-	-
	<b>\$ 1,638,079</b>	<b>\$ 829,250</b>	<b>\$ 55,981</b>	<b>\$ 53,720</b>
840 - GENERAL PROPERTY TAXES	156,375	-	-	-
841 - OTHER TAXES	-	-	-	-
842 - INTERGOVERNMENTAL GRANTS & AID	665,460	-	-	81,000
843 - LICENSES & PERMITS	-	-	-	-
845 - PUBLIC CHARGES FOR SERVICES	-	-	-	-
847 - INTERGOVT CHARGES FOR SERVICES	713,789	-	-	-
848 - MISCELLANEOUS REVENUE	236,928	819,250	62,410	-
849 - OTHER FINANCING SOURCES	92,000	-	-	-
	<b>\$ 1,864,552</b>	<b>\$ 819,250</b>	<b>\$ 62,410</b>	<b>\$ 81,000</b>

<b>120.138 - HOUSING STOCK IMPROVEMENT FUND</b>	<b>120.151 - ROOM TAX FUND</b>	<b>120.152 - PUBLIC ACCESS COORDINATOR</b>	<b>120.153 - RECYCLING PROGRAM</b>	<b>120.174 - EMS GRANT</b>	<b>120.176 - RENTAL LICENSING FUND</b>	<b>120.177 - 400 BLOCK FUND</b>	<b>TOTAL</b>
-	-	22,148	95,904	-	-	15,000	1,500,181
-	-	8,696	516,545	-	-	45,000	888,841
-	-	2,215	14,450	9,000	-	3,000	76,715
-	-	175	9,500	-	-	-	10,675
15,000	8,750	-	-	-	-	-	23,750
-	-	12,000	-	-	-	-	854,250
-	256,000	-	-	-	-	-	256,000
<b>\$ 15,000</b>	<b>\$ 264,750</b>	<b>\$ 45,234</b>	<b>\$ 636,399</b>	<b>\$ 9,000</b>	<b>\$ -</b>	<b>\$ 63,000</b>	<b>\$ 3,610,412</b>

-	-	-	487,763	-	-	-	644,138
-	875,000	-	-	-	-	-	875,000
-	-	-	147,736	9,000	-	-	903,196
-	-	40,000	-	-	-	-	40,000
-	-	-	-	-	-	7,000	7,000
-	-	6,000	-	-	-	-	719,789
13,000	-	14,300	900	-	-	-	1,146,788
-	-	-	-	-	-	56,000	148,000
<b>\$ 13,000</b>	<b>\$ 875,000</b>	<b>\$ 60,300</b>	<b>\$ 636,399</b>	<b>\$ 9,000</b>	<b>\$ -</b>	<b>\$ 63,000</b>	<b>\$ 4,483,911</b>

# COMMUNITY DEVELOPMENT FUND

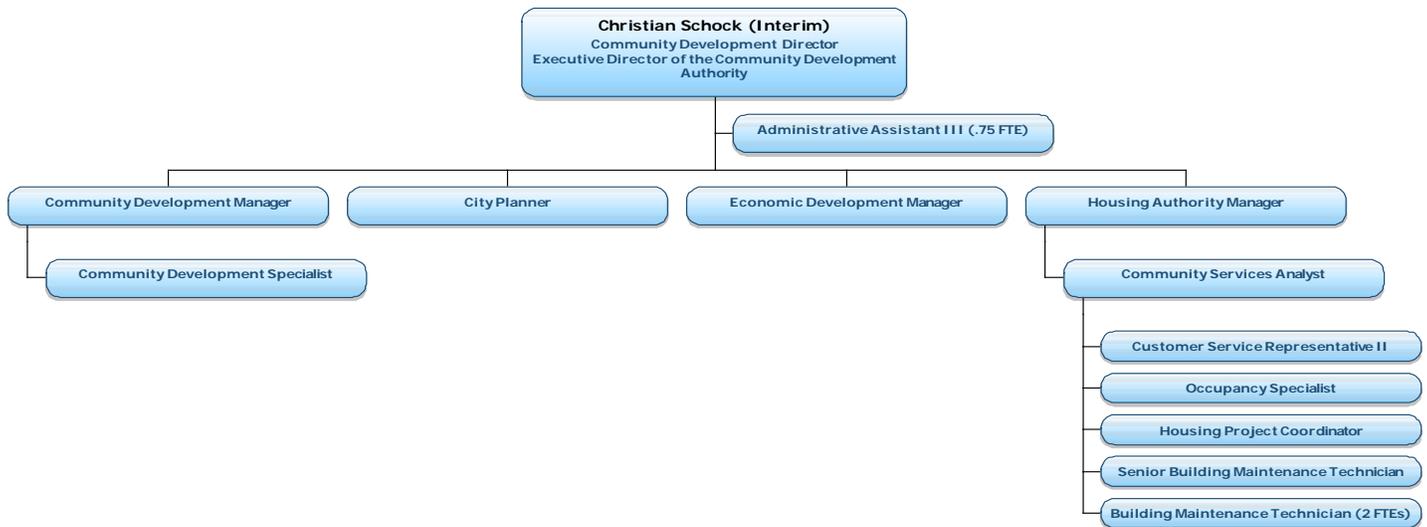
## MISSION:

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:

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
TOTAL	13.75	13.75	12.75	12.00	12.00	12.00	11.75	11.75	11.75	11.75

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

**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**

- Began a new Metro Economic Development Strategy process in collaboration with neighboring municipalities and nearing completion of the update of the Economic Development strategy section of the City of Wausau Comprehensive Plan.
- Continued expansion of manufacturing jobs with economic development incentives including a major addition and expansion at Linetec, new addition to Wausau Coated and location of a JARP products division in the City.
- Implemented Live It Up Wausau economic development homesteading program, closed on 7 loans to date, showcase of the International Economic Development Council’s annual meeting.
- Multiple redevelopment RFPs and consultations including first-ever Cooperative RFP for 17<sup>th</sup> & West Street, 120 Scott Street, Wausau Club, Sav-O Supply and 500 Grand Ave.
- First major market rate infill-housing redevelopment project- River East Brownstones RFP and selection of preferred developer returning City-owned lots to tax base with over \$4mil in construction value.
- Continued strategy for moving the Wausau Center Mall forward, including proactively seeking new ownership, management and leadership; repositioning of the now vacant Sears building.
- East Riverfront Redevelopment Area RFP and selection of Riverlife Village proposal, associated development negotiations, financing plan, site planning and design.
- Finalized Wausau On The Water site plan and financing package- the first private investment on the new East Riverfront.
- Purchased 205 acres for the expansion of the Wausau Business Campus, began a master plan process for the development of infrastructure.
- Continued small business counseling and partnership with the Entrepreneurial and Education Center (EEC).
- Purchased St. James block property for future development and parking needs.
- Continued work with the Wausau Farmer’s Market and visioning for potential South Riverfront improvements.
- Continued implementation of a cultural and business exchange dialogue in partnership with the Hmong Wisconsin Chamber of Commerce including networking with Hmong communities in Vietnam.
- Facilitated redevelopment plan and capital funding for the restoration of Downtown Grocery.
- Continued partnership 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.
- Continued update to the City of Wausau Comprehensive Plan.
- Led East Riverfront redevelopment planning and implementation.
- Refined wayfinding plan with consultant.
- Led master planning process for new territory in the Wausau Business Campus.
- Worked with the Wausau Historic Preservation Commission to explore additional local landmarks and 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.
- Represented the City of Wausau on the Metropolitan Planning Organization’s (MPO) Technical Advisory Committee (TAC).
- Presented updates of City initiatives and projects to various community groups, including business organizations and neighborhood groups.
- Met with various developers and business owners to plan for development projects within the

## COMMUNITY DEVELOPMENT FUND

City.

- Assisted in reviews of annexation, subdivision, and development projects.
- Provided professional city planning input into a variety of redevelopment projects, including Wausau Center, Wausau Club, and Sav-O Supply buildings.
- 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.
- 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.

### • **Block Grant**

- Downpayment assistance Homebuyer Counseling was provided to 13 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 was completely renovated and sold
- Started new construction of single family home at 901 Stark Street using NSP funds
- Developed a Property Disposition Program in which two City Lots were sold to neighboring homeowners
- Sold 919 Jefferson Street for redevelopment that will then be made available to income qualifying homebuyer
- 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
- Funded sidewalk reconstruction with 2016 Block Grant funds
- Rehabilitation of rental units providing affordable housing for tenants
- Continued façade renovation loans to Wausau's businesses through the Commercial Rehabilitation Loan Program
- Assistance to non-profits including Big Brothers and Big Sisters, Children's Services Society, Salvation Army and Catholic Charities
- Assisting with the Thomas Street expansion project with the demolitions and/or moving of homes/garages
- Integrated the Rapid Housing Program in conjunction with other local agencies to prevent homelessness

### • **Community Development Authority**

- Nearly complete Rental Assistance Demonstration (RAD) conversion of Riverview Towers, LLC for US HUD
- Began visioning process and RFP for the future strategy of Riverview Terrace
- Received high REACT scores on both Towers and scattered sites
- The Housing Choice Voucher Program contributed roughly \$894,420 in rental assistance
- Exterior renovations for various scattered sites properties totaling over \$140,000- 3 duplexes and 3 garages
- Offered Riverview Tower tenants educational offerings including computer classes and health and wellness initiatives
- Continued environmental clean-up efforts at 2102 North Second Street
- Continued environmental clean-up efforts at 303-305 South Second Avenue

**GOALS AND OBJECTIVES:**

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

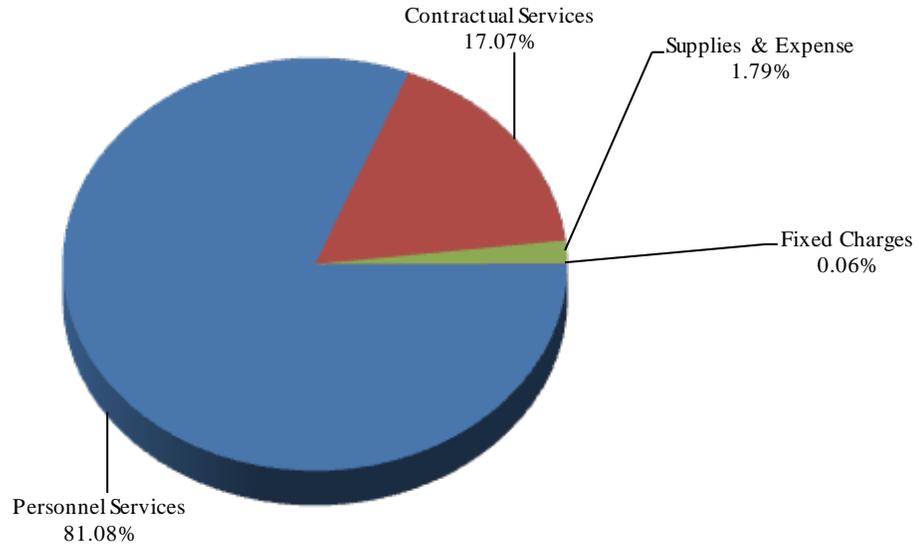
- **Marketing** – improve marketing efforts of the City in collaboration with the Chamber and regional partners in completing the Metro Strategy, enhance the Wausau Development Website, complete a ‘guerilla style’ marketing campaign to promote City’s progress and Live It Up Wausau program contributions, continue the social media strategy to complement traditional marketing.
- **Employment** – gain more living wage jobs in the manufacturing, technology, and healthcare areas
- **Riverfront Development** – start construction on Phase 1 of the Riverlife Village project and move into Phase 2
- **Housing** – Finish construction of the proposed River East Brownstones and begin another RFP for additional new infill housing. Continued implementation of 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
- **Downtown Development** – 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, Chamber, River District, 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
  - Determine a long term strategy for Riverview Terrace
- **Wayfinding** – complete the plan and install the new wayfinding system in downtown
- **Design standards** – incorporate new urban design standards into all new projects coming forward, consider future zoning and sign regulation updates which is sorely needed.

**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 cornerstone 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. But these federal funds continue to decline, additional tax revenue resources are required for the department to just maintain existing staffing levels.

**COMMUNITY DEVELOPMENT FUND**

**COMBINED DEPARTMENT BUDGET:**



<b>BUDGET SUMMARY</b>								
	2014	2015	2016			2017		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 940,970	\$ 949,698	\$ 1,099,448	\$ 1,360,945	\$ 1,016,521	\$ 1,353,079	\$ 1,328,079	\$ 1,328,079
Contractual Services	857,988	795,506	276,006	276,006	295,500	279,700	279,700	279,700
Supplies & Expense	26,442	46,845	29,700	29,700	24,240	29,300	29,300	29,300
Fixed Charges	991	1,029	500	500		1,000	1,000	1,000
Grants & Contributions	179,985	230,216	-	170,990	170,000	-	-	-
Capital Outlay		158	8,000					
Transfers to Others	226,481	301,050	-	133,000	133,000			
<b>Total Expenses</b>	<b>\$ 2,232,857</b>	<b>\$ 2,324,502</b>	<b>\$ 1,413,654</b>	<b>\$ 1,971,141</b>	<b>\$ 1,639,261</b>	<b>\$ 1,663,079</b>	<b>\$ 1,638,079</b>	<b>\$ 1,638,079</b>
Taxes			\$ 156,375	\$ 156,375	\$ 156,375	\$ 156,375	\$ 156,375	\$ 156,375
Intergvtl Grants & Aids	741,057	730,360	448,000	448,000	477,400	665,460	665,460	665,460
Intergvtl Charges for Services	732,332	800,770	686,013	686,013	668,802	713,789	713,789	713,789
Miscellaneous	923,957	925,704	238,778	238,778	380,158	236,928	236,928	236,928
Transfers From Other Funds	63,086	211,192	73,000	73,000	64,500	92,000	92,000	92,000
<b>Total Revenues</b>	<b>\$ 2,460,432</b>	<b>\$ 2,668,026</b>	<b>\$ 1,602,166</b>	<b>\$ 1,602,166</b>	<b>\$ 1,747,235</b>	<b>\$ 1,864,552</b>	<b>\$ 1,864,552</b>	<b>\$ 1,864,552</b>

**BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:**

Spending is based on actual grants received, loan repayments and accumulated funds on hand. The budget is a representation of past experience and anticipated entitlements.

**COMMUNITY DEVELOPMENT FUND**

CDBG Entitlements are recommended annually by the Block Grant Advisory Board. The advisory board has not yet made recommendations for 2017.

<b>CDBG Entitlements</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
HOUSING - Housing Rehabilitation Program	\$ 150,000	\$ 180,000	\$ 115,000	\$ 150,000	\$ 150,000	\$ 150,000	
HOUSING - City		10,000					
HOUSING - Faith in Action							
HOUSING - Wausau Elk's Lodge	5,000						
PUBLIC FACILITIES & IMPROVEMENTS - Streets	134,500	100,000	115,000	100,000	100,000	125,000	
PUBLIC FACILITIES & IMPROVEMENTS - Lighting					41,555		
PUBLIC FACILITIES & IMPROVEMENTS - Elevator							
PUBLIC FACILITIES & IMPROVEMENTS - YWCA							
PUBLIC FACILITIES & IMPROVEMENTS - Neighborhood	15,000		47,000	50,000	25,000	30,000	
PUBLIC FACILITIES & IMPROVEMENTS - Women's Con	100,000						
SLUM AND BLIGHT - Blight Elimination	30,000	25,000	25,000	30,000			
ECONOMIC DEVELOPMENT - Economic Development	50,000	75,000	80,000	50,000	35,000	35,000	
ECONOMIC DEVELOPMENT - Micor Loan Fund							
ECONOMIC DEVELOPMENT - Commerical Rehabilitation Program		20,000					
ECONOMIC DEVELOPMENT - Brownfield Revolving Loar	20,000	20,000	20,000	25,000	50,000	27,990	
PUBLIC SERVICE - Catholic Charities - Warming Center				8,000	5,000	5,000	
PUBLIC SERVICE - Womens Community	10,500						
PUBLIC SERVICE - Fair Housing (CDD)			2,000				
PUBLIC SERVICE - Neighbors Place	10,000						
PUBLIC SERVICE - Law Enforcement	35,000						
PUBLIC SERVICE - Faith In Action							
PUBLIC SERVICE - Salvation Army	5,000	5,000			15,000	15,000	
PUBLIC SERVICE - Randlin							
PUBLIC SERVICE - Childrens Society - Family Resource				8,000	15,000	20,000	
PUBLIC SERVICE - Project Step Up Catholic Charities					5,000	10,000	
PUBLIC SERVICE - YWCA	20,000	6,000	10,000	9,000	16,000		
PUBLIC SERVICE - Big Brothers Big Sisters of NC Wisconsi	5,000				5,000	8,000	
PUBLIC SERVICE - Wheels to Work	15,000	10,000		8,000			
PUBLIC SERVICE - Women in Action	5,000	5,000					
PUBLIC SERVICE - United Way Ready to Read		5,000					
PUBLIC SERVICE - St. Vincent de Paul				10,000			
PUBLIC SERVICE - Boys and Girls Club	10,000						
PUBLIC SERVICE - Hand in Hand Housing						20,000	
ADMINISTRATION	150,000	115,000	103,000	112,000	115,600	111,497	
<b>TOTAL</b>	<b>\$ 770,000</b>	<b>\$ 576,000</b>	<b>\$ 517,000</b>	<b>\$ 560,000</b>	<b>\$ 578,155</b>	<b>\$ 557,487</b>	<b>\$ -</b>

**FUND BALANCE HISTORY AND PROJECTIONS:**

Projected 2017:	\$4,424,227
Projected 2016:	\$4,197,754
2015:	\$4,089,780
2014:	\$3,434,969
2013:	\$3,207,394
2012:	\$3,127,379

**COMMUNITY DEVELOPMENT FUND**

**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	\$ 1,328,079	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
920 - CONTRACTUAL SERVICES	19,100	55,000	9,000	57,000	48,000	90,000	1,600
930 - SUPPLIES & EXPENSE	29,300	-	-	-	-	-	-
950 - FIXED CHARGES	1,000	-	-	-	-	-	-
980 - CAPITAL OUTLAY	-	-	-	-	-	-	-
990 - OTHER FINANCING USES	-	-	-	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>\$ 1,377,479</b>	<b>\$ 55,000</b>	<b>\$ 9,000</b>	<b>\$ 57,000</b>	<b>\$ 48,000</b>	<b>\$ 90,000</b>	<b>\$ 1,600</b>
810 - TAXES	\$ 156,375						
842 - INTERGOVERNMENTAL GRANTS & AID	617,460	-	-	-	48,000	-	-
847 - INTERGOVT CHARGES FOR SERVICES	713,789	-	-	-	-	-	-
848 - MISCELLANEOUS REVENUE	24,328	55,000	9,000	57,000	-	90,000	1,600
849 - OTHER FINANCING SOURCES	92,000	-	-	-	-	-	-
	<b>\$ 1,603,952</b>	<b>\$ 55,000</b>	<b>\$ 9,000</b>	<b>\$ 57,000</b>	<b>\$ 48,000</b>	<b>\$ 90,000</b>	<b>\$ 1,600</b>

**BUDGETARY HISTORY:**

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2017	\$1,638,079	\$224,425	15.88%
2016	\$1,413,654	(\$539,048)	-27.61%
2015	\$1,952,702	\$517,015	36.01%
2014	\$1,435,687	\$22,033	1.56%
2013	\$1,413,654	(\$172,232)	-10.86%
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
2017	\$1,864,552	\$262,386	16.38%
2016	\$1,602,166	(\$405,058)	-20.18%
2015	\$2,007,224	\$142,672	7.65%
2014	\$1,864,552	\$262,386	16.38%
2013	\$1,602,166	\$142,166	9.74%
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

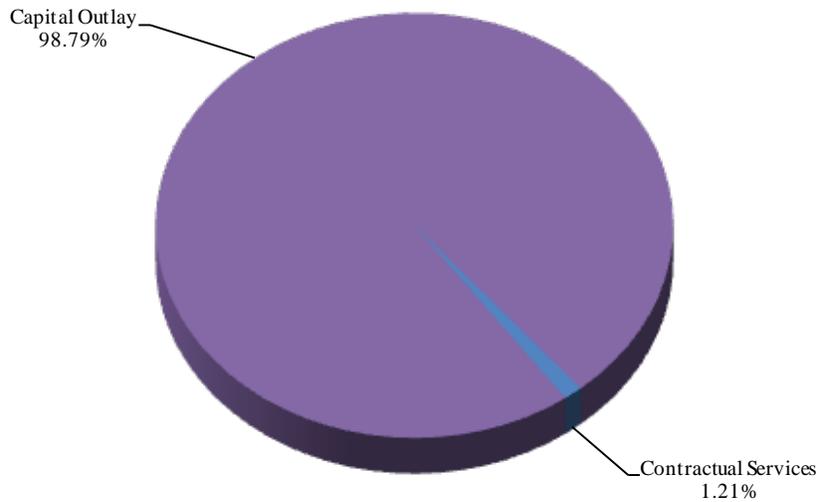
**MISSION:**

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. This fund also finances economic development and business recruiting activity that are not TID eligible costs.

**BUDGET:**



BUDGET SUMMARY									
	2014	2015	2016			2017			
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted	
Contractual Services	\$ 14,506	\$ 62,590	\$ 5,000	\$ 15,000	\$ 135,575	\$ 10,000	\$ 10,000	\$ 10,000	
Supplies and Expense	29,931				\$ 2,350				
Grants & Contributions	-	2,000		250,000	285,000				
Capital Outlay	21,144	13,246	1,000	1,000	842,108	819,250	819,250	819,250	
Transfers to Other Funds	21,605	78,142							
<b>Total Expenses</b>	<b>\$ 87,186</b>	<b>\$ 155,978</b>	<b>\$ 6,000</b>	<b>\$ 266,000</b>	<b>\$ 1,265,033</b>	<b>\$ 829,250</b>	<b>829,250</b>	<b>829,250</b>	
Taxes	\$ 50,000	\$ 48,500							
Miscellaneous	\$ 2,132	\$ 43,360			\$ 140,514				
Other Financing Sources					827,000	819,250	819,250	819,250	
<b>Total Revenues</b>	<b>\$ 52,132</b>	<b>\$ 91,860</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 967,514</b>	<b>\$ 819,250</b>	<b>\$ 819,250</b>	<b>\$ 819,250</b>	

## ECONOMIC DEVELOPMENT FUND

### BUDGET HIGHLIGHTS :

The 2017 has a minimal amount established for professional services related to the expansion of the business campus and the final payment for the Schmidt property. The City expects to create a TID district for the redevelopment property once a master plan is developed. Debt retirement and other costs incurred will be allocated to the new TID.

### FUND BALANCE HISTORY AND PROJECTIONS:

Projected 2017:	\$3,766
Projected 2016:	\$13,766
2015	\$311,285
2014	\$375,403
2013	\$410,458
2012	\$547,844

### BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2017	\$829,250	\$823,250	13720.83%
2016	\$6,000	(\$823,250)	-99.28%
2015	\$829,250	\$823,250	13720.83%
2014	\$6,000	(\$3,000)	-33.33%
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%

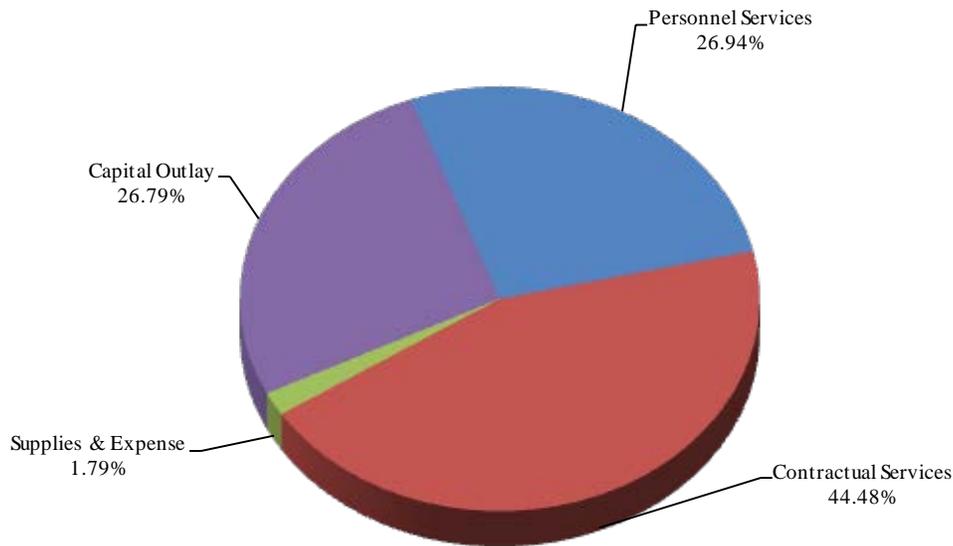
YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2017	\$819,250	\$819,250	#DIV/0!
2016	\$0	(\$819,250)	0.00%
2015	\$819,250	\$819,250	100.00%
2014	\$0	(\$9,000)	-100.00%
2013	\$9,000	\$8,900	8900.00%
2012	\$100	\$0	0.00%
2011	\$100	(\$16,400)	0.00%
2010	\$16,500	\$1,500	10.00%
2009	\$15,000	\$0	0.00%
2008	\$15,000	\$0	0.00%
2007	\$15,000	\$0	0.00%

# 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								
	2014	2015	2016			2017		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 8,949	\$ 8,438	\$ 15,081	\$ 15,081	\$ 9,224	\$ 15,081	\$ 15,081	\$ 15,081
Contractual Services	32,906	12,107	22,900	22,900	20,500	24,900	24,900	24,900
Supplies & Expense	176		1,000	1,000		1,000	1,000	1,000
Capital Outlay		12,990	30,000	30,000		15,000	15,000	15,000
Other Financing Sources	158,000							
<b>Total Expenses</b>	<b>\$ 200,031</b>	<b>\$ 33,535</b>	<b>\$ 68,981</b>	<b>\$ 68,981</b>	<b>\$ 29,724</b>	<b>\$ 55,981</b>	<b>\$ 55,981</b>	<b>\$ 55,981</b>
Miscellaneous	\$ 62,410	\$ 62,410	\$ 62,410	\$ 62,410	\$ 62,410	\$ 62,410	\$ 62,410	\$ 62,410
<b>Total Revenues</b>	<b>\$ 62,410</b>	<b>\$ 62,410</b>	<b>\$ 62,410</b>	<b>\$ 62,410</b>	<b>\$ 62,410</b>	<b>\$ 62,410</b>	<b>\$ 62,410</b>	<b>\$ 62,410</b>

**BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:**

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

**HOLTZ KRAUSE CLEAN UP FUND**

**FUND BALANCE HISTORY AND PROJECTIONS:**

2017 Projected:	\$1,753,925
2016 Projected:	\$1,747,497
2015	\$1,714,811
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
2017	\$55,981	(\$13,000)	-18.85%
2016	\$68,981	(\$1,000)	-1.43%
2015	\$69,981	\$1,000	3.78%
2014	\$68,981	\$42,501	160.50%
2013	\$26,480	Newly budgeted	

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2017	\$62,410	\$0	0.00%
2016	\$62,410	\$0	0.00%
2015	\$62,410	\$0	0.00%
2014	\$62,410	\$0	0.00%
2013	\$62,410	Newly budgeted	

# HAZARDOUS MATERIALS CONTRACT FUND

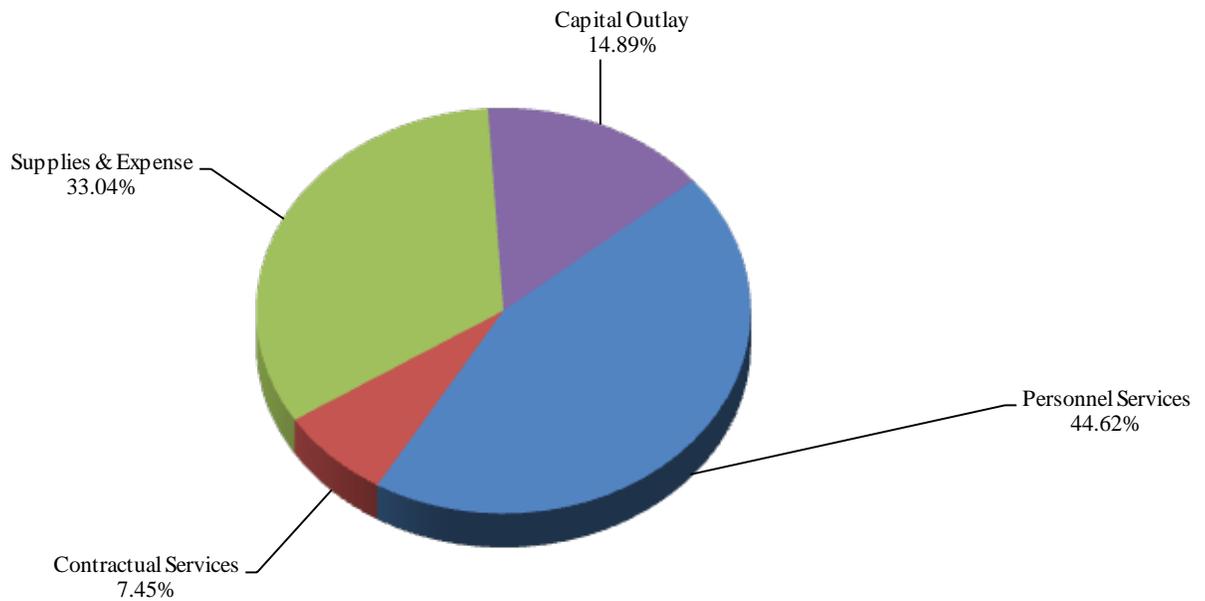
**MISSION:**

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								
	2014	2015	2016			2017		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 52,744	\$ 35,714	\$ 56,517	\$ 56,517	\$ 56,517	\$ 23,970	\$ 23,970	\$ 23,970
Contractual Services	3,797	1,575	4,000	4,000	3,000	4,000	4,000	4,000
Supplies & Expense	15,574	11,003	17,750	17,750	16,650	17,750	17,750	17,750
Capital Outlay	11,704		8,000	8,000	8,000	8,000	8,000	8,000
<b>Total Expenses</b>	<b>\$ 83,819</b>	<b>\$ 48,292</b>	<b>\$ 86,267</b>	<b>\$ 86,267</b>	<b>\$ 84,167</b>	<b>\$ 53,720</b>	<b>\$ 53,720</b>	<b>\$ 53,720</b>
Intergovt Grants & Aid	\$ 81,000	\$ 81,000	\$ 81,000	\$ 81,000	\$ 81,000	\$ 81,000	\$ 81,000	\$ 81,000
Miscellaneous Revenue	6,000	3,000						
<b>Total Revenues</b>	<b>\$ 87,000</b>	<b>\$ 84,000</b>	<b>\$ 81,000</b>	<b>\$ 81,000</b>	<b>\$ 81,000</b>	<b>\$ 81,000</b>	<b>\$ 81,000</b>	<b>\$ 81,000</b>

**BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:**

The budget reflects a continuation of the program which is funded by the State.

**HAZARDOUS MATERIALS CONTRACT FUND**

**FUND BALANCE HISTORY AND PROJECTIONS:**

2017	\$153,901
2016	\$126,621
2015	\$129,788
2014	\$ 94,079
2013	\$ 90,898
2012	\$132,991

**BUDGETARY HISTORY:**

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
		2017	\$53,720
2016	\$86,267	\$12,937	17.64%
2015	\$73,330	(\$12,937)	-15.00%
2014	\$86,267	\$0	0.00%
2013	\$86,267	\$63,310	275.78%
2012	\$22,957	(\$25,335)	-52.46%
2011	\$48,292	(\$68,690)	-58.72%
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%

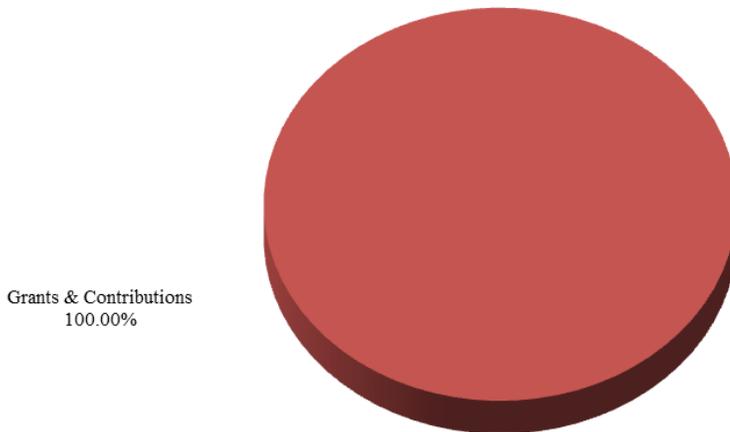
YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
		2017	\$81,000
2016	\$81,000	\$0	0.00%
2015	\$81,000	\$0	0.00%
2014	\$81,000	\$0	0.00%
2013	\$81,000	\$81,000	0.00%
2012	\$0	(\$105,332)	0.00%
2011	\$105,332	\$0	0.00%
2010	\$105,332	(\$41,470)	-28.25%
2009	\$146,802	\$0	0.00%
2008	\$146,802	\$0	0.00%
2007	\$146,802	\$0	0.00%

# HOUSING STOCK IMPROVEMENT FUND

**MISSION:**

The City of Wausau Common Council, pursuant to Wisconsin Tax Increment District Law committed the final year of increment from Tax Increment District Number Two to the improvement of housing stock in the City. The law dictates that 75% of the monies support affordable housing. Within the Statute, affordable housing is defined as housing that costs a household no more than 30% of the household's gross monthly income. The other 25% of proceeds may be used to improve the city's housing stock.

**BUDGET:**



BUDGET SUMMARY								
	2014	2015	2016			2017		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Contractual Services		\$ 4,307			\$ 12,500			
Grants & Contributions					130,000	15,000	15,000	15,000
Other Financing Uses				250,000	250,000			
<b>Total Expenses</b>	<b>\$ -</b>	<b>\$ 4,307</b>	<b>\$ -</b>	<b>\$ 250,000</b>	<b>\$ 392,500</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>
Miscellaneous Revenues						\$ 13,000	\$ 13,000	\$ 13,000
Other Financing Sources	633,391							
<b>Total Revenues</b>	<b>\$ 633,391</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,000</b>	<b>\$ 13,000</b>	<b>\$ 13,000</b>

**BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:**

Common Council authorized \$130,000 of housing loans within the City and \$20,000 of marketing related to the program. In addition, the Common Council authorized a \$250,000 loan to Blenker Development for the

## HOUSING STOCK IMPROVEMENT FUND

construction of housing on Third Street. The project is an eligible TID #3 project. The funding of the Blenker project represents an interfund loan from the Housing Stock Improvement Fund to TID #3.

### FUND BALANCE HISTORY AND PROJECTIONS:

Projected 2017:	\$234,583
Projected 2016:	\$236,583
2015	\$629,083
2014	\$633,390

### BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2017	\$15,000	\$15,000	100.00%
2016	\$0	\$0	0.00%
2015	\$0	\$0	0.00%
2014	\$0	New Fund	

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2017	\$13,000	\$13,000	100.00%
2016	\$0	\$0	0.00%
2015	\$0	\$0	0.00%
2014	\$0	New Fund	

# ROOM TAX FUND

## MISSION:

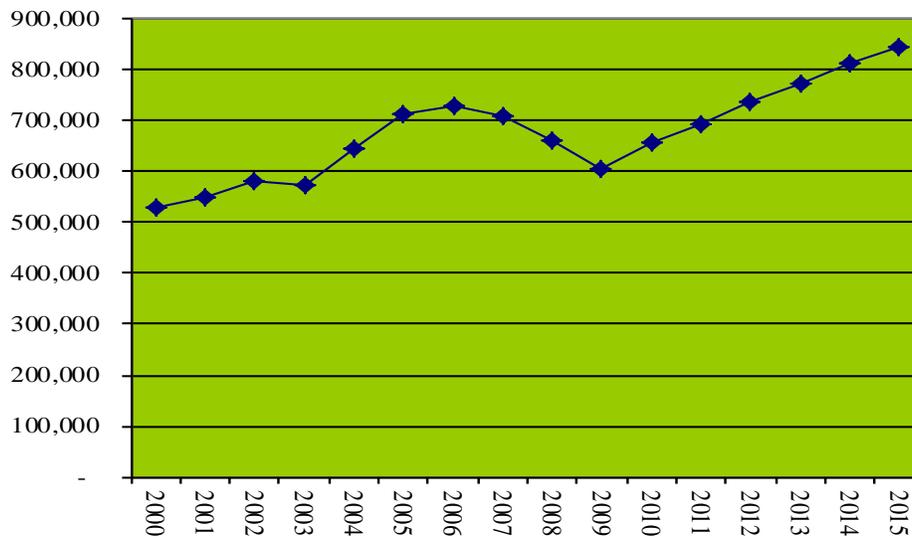
To encourage and promote programs, services and facilities which directly benefit the residents in the City of Wausau in the following categories: economic development, tourism, destination development, and special community events or projects which enhance the quality of life.

## RESPONSIBILITIES:

This fund accumulates revenues from the City's 8% room tax and the related disbursement of funds.

## 2016 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 HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

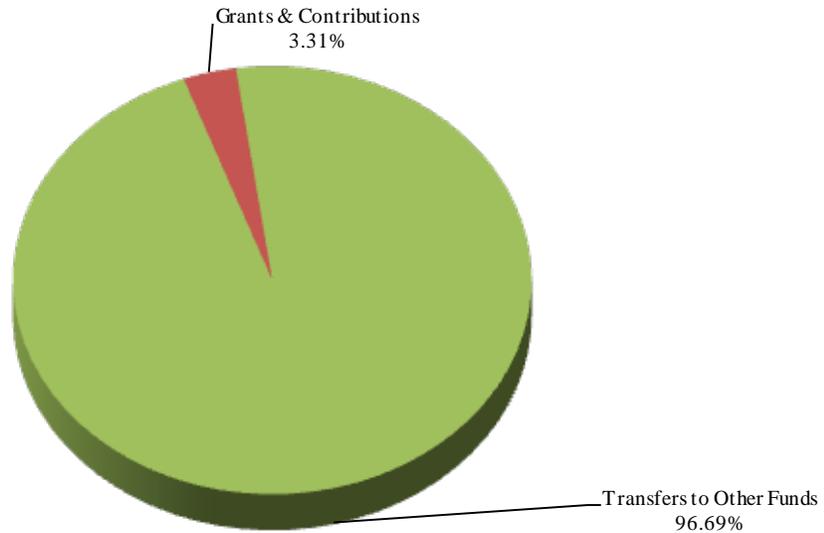
The Wisconsin legislature enacted Act55 which significantly changed the expenditure and control of room tax revenues beginning 1/1/2017. Highlights of the new law are:

- The City must forward to a tourism entity or commission any room tax revenue exceeding the amount the City is allowed to retain.
- The City is allowed to retain the greater of 30% (2015 = \$253,547) Or  
FY 2017 = 2014 retained \$506,526  
FY 2018 = 2013 retained \$481,734  
FY 2019 = 2012 retained \$461,407  
FY 2020 = 2011 retained \$431,973  
FY 2021 = 2010 retained \$444,133 and thereafter
- The tourism entity or commission must use the room tax revenue it receives for tourism promotion and tourism development.

## ROOM TAX FUND

- The definition of “tourism promotion and tourism development” includes the elements listed below that are significantly used by transient tourists and reasonably likely to generate paid overnight stays at more than one establishment where room tax is imposed:
  - Marketing projects including media buys, creation and distribution of printed and electronic tourist materials; efforts to recruit conventions, sporting events or motor coach groups.
  - Transient tourist informational services
  - Tangible municipal development including a convention center.

### BUDGET:



BUDGET SUMMARY								
	2014	2015	2016			2017		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Contractual Services	\$ 303,916	\$ 316,933	\$ 281,250	\$ 281,250	\$ 334,457		\$ -	\$ -
Grants & Contributions	367,884	330,532	263,140	312,140	313,559	8,750	8,750	8,750
Transfers to Other Funds	180,000	205,000	258,700	258,700	283,500	256,000	256,000	256,000
<b>Total Expenses</b>	<b>\$ 851,800</b>	<b>\$ 852,465</b>	<b>\$ 803,090</b>	<b>\$ 852,090</b>	<b>\$ 931,516</b>	<b>\$ 264,750</b>	<b>\$ 264,750</b>	<b>\$ 264,750</b>
Taxes	\$ 810,442	\$ 845,155	\$ 750,000	\$ 799,000	\$ 891,884	\$ 875,000	\$ 875,000	\$ 875,000
Miscellaneous Revenue	269							
<b>Total Revenues</b>	<b>\$ 810,711</b>	<b>\$ 845,155</b>	<b>\$ 750,000</b>	<b>\$ 799,000</b>	<b>\$ 891,884</b>	<b>\$ 875,000</b>	<b>\$ 875,000</b>	<b>\$ 875,000</b>

The Common Council authorized the creation of a Room Tax Commission. At the time of budget publication no commission appointments had occurred. The budget currently reflects the transfer to the General Fund of \$200,000, a subsidy for the operating costs of the 400 Block of \$56,000 and the 1% administrative retention by the hotel facilities.

**ROOM TAX FUND**

## HISTORICAL ANALYSIS OF ROOM TAX FUND USES

	Budget 2016	<i>ACTUAL</i>							
	2015	2014	2013	2012	2011	2010	2009	2008	
<b>REVENUES</b>									
Room Tax Revenues	\$ 799,000	\$ 845,155	\$ 810,442	\$ 770,774	\$ 738,251	\$ 691,157	\$ 655,278	\$ 606,716	\$ 662,461
Miscellaneous			269	562	1,251				
<b>Total Revenue</b>	<b>\$ 799,000</b>	<b>\$ 845,155</b>	<b>\$ 810,711</b>	<b>\$ 771,336</b>	<b>\$ 739,502</b>	<b>\$ 691,157</b>	<b>\$ 655,278</b>	<b>\$ 606,716</b>	<b>\$ 662,461</b>
<b>EXPENDITURES</b>									
<b>Economic Development</b>									
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
<b>Total Economic Development</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$30,769</b>	<b>\$31,884</b>	<b>\$85,924</b>
<b>Tourism</b>									
Convention and Visitors Bureau	281,250	316,933	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	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	4,500	4,500	3,000	1,487	1,284	1,284	1,284	1,950	3,000
Festival of the Arts	5,000	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				
Chalkfest	800	1,000	800	595	1,700	1,700	1,713	2,600	4,200
Wausau Balloon Rally & Glow	10,000	10,000	10,000	4,164	4,281	4,281	4,281	6,500	10,000
<b>Total Tourism</b>	<b>\$480,797</b>	<b>\$544,355</b>	<b>\$496,963</b>	<b>\$462,019</b>	<b>\$463,131</b>	<b>\$420,609</b>	<b>\$353,508</b>	<b>\$381,401</b>	<b>\$415,057</b>
<b>Quality of Life/Community Enhancement</b>									
Marathon County Historical Society ***	23,123	23,123	23,123	21,074	21,000	18,180	18,182	21,000	21,000
Screen on the Green	3,000	3,000	3,000						
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	7,700	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 Dance Theater			0	0	6,422	6,422	6,422	9,750	15,000
Market Place Thursdays	5,000	6,000	6,000	3,569	4,281	4,281	4,281	6,500	
Wausau Community Theater	2,500	2,500	2,500	1,487	2,500	2,000			
Wausau Events Branding				8,623					
Wausau Symphony Band	4,000					0	2,783	4,225	6,750
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
Main Street - First Thursdays	1,500	2,500							
Wausau Events Beer and Bacon Festival	3,000								
Main Street - Downtown Dining	2,000								
<b>Total Quality of Life/Community Enhancement</b>	<b>\$75,093</b>	<b>\$64,093</b>	<b>\$143,593</b>	<b>\$61,396</b>	<b>\$58,667</b>	<b>\$49,437</b>	<b>\$52,567</b>	<b>\$66,700</b>	<b>\$83,500</b>
400 Block Fund	31,200	31,200							
Transfer to Capital Projects Fund	40,000	5,000							
General City Funding ***	187,500	168,800	180,000	175,000	175,000	175,000	175,000	175,000	175,000
<b>Total General Fund Activity</b>	<b>\$258,700</b>	<b>\$205,000</b>	<b>\$180,000</b>	<b>\$175,000</b>	<b>\$175,000</b>	<b>\$175,000</b>	<b>\$175,000</b>	<b>\$175,000</b>	<b>\$175,000</b>
<b>Room Tax Retained by Hotels</b>	<b>7,500</b>	<b>9,017</b>	<b>1,244</b>						
<b>Total Expenditures</b>	<b>\$852,090</b>	<b>\$852,465</b>	<b>\$851,800</b>	<b>\$728,415</b>	<b>\$726,798</b>	<b>\$675,046</b>	<b>\$611,844</b>	<b>\$654,985</b>	<b>\$759,481</b>

\*\*\* Continuing Appropriation Recipients

**FUND BALANCE HISTORY AND PROJECTIONS:**

2017 Projected:	Unknown due to the status of the program
2016 Projected:	\$42,494
2015	\$82,126
2014	\$89,436
2013	\$130,525
2012	\$87,604

**BUDGETARY HISTORY:**

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2017	\$264,750	(\$538,340)	-67.03%
2016	\$803,090	\$53,810	7.18%
2015	\$749,280	(\$53,810)	-6.70%
2014	\$803,090	\$115,636	16.82%
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
2017	\$875,000	\$125,000	16.67%
2016	\$750,000	\$23,000	3.16%
2015	\$727,000	(\$23,000)	-3.07%
2014	\$750,000	\$55,000	7.91%
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:**

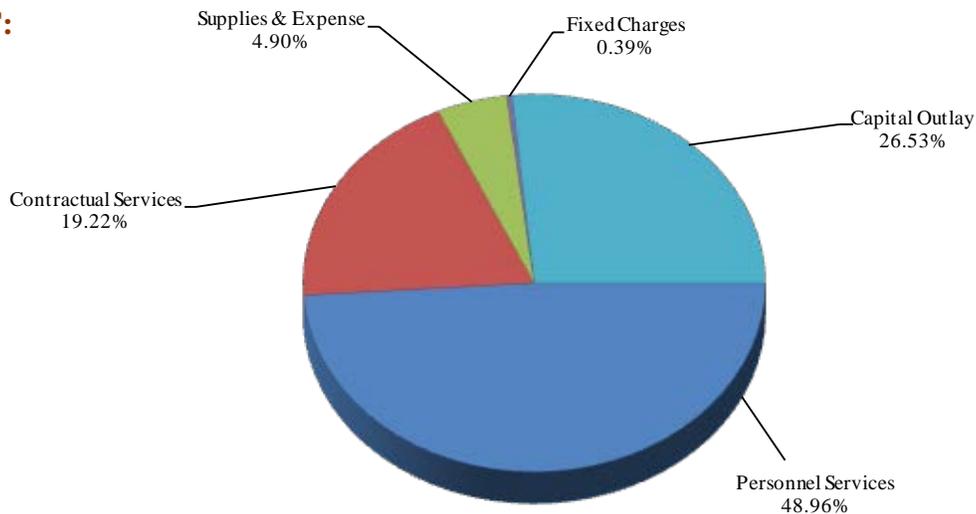
To provide the local community a means of expression through access via television and internet video. Freedom of speech, expression, ideas, personalities, and events shall be promoted to the greatest extent possible consistent with local recognized standards, available resources, guidelines and policies as directed for public access. All programming on the public channel will be locally sponsored or be of community interest. Programming on the educational and government channel will fulfill local educational needs and interests and provide transparency of local governments.

**RESPONSIBILITIES:**

The administrative funding accumulates the charges for operating the City’s two television channels and internet video services. The costs within this fund include all administrative and capital costs. Funding is provided through a small portion of the franchise fee.

The production fund accumulates the charges for creating programming on the Public Access Television Channels and the internet. The costs within this fund include all video production related costs. Production funding is acquired through production contracts and fees.

**BUDGET:**



BUDGET SUMMARY									
	2014		2015		2016			2017	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted	
Personnel Services	\$ 24,558	\$ 23,582	\$ 27,789	\$ 27,789	\$ 23,114	\$ 22,148	\$ 22,148	\$ 22,148	
Contractual Services	8,168	6,865	8,696	8,696	8,696	8,696	8,696	8,696	
Supplies & Expense	1,376	1,106	3,225	3,225	2,020	2,215	2,215	2,215	
Fixed Charges	210	156				175	175	175	
Capital Outlay	10,117	13,813	11,790	29,333	23,646	12,000	12,000	12,000	
<b>Total Expenses</b>	<b>\$ 44,429</b>	<b>\$ 45,522</b>	<b>\$ 51,500</b>	<b>\$ 69,043</b>	<b>\$ 57,476</b>	<b>\$ 45,234</b>	<b>\$ 45,234</b>	<b>\$ 45,234</b>	
Licenses/Permits	\$ 39,190	\$ 39,190	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	
Intergovt Charges	-	3,450	6,000	6,000	3,450	6,000	6,000	6,000	
Miscellaneous	7,360	14,661	14,300	14,300	8,700	14,300	14,300	14,300	
<b>Total Revenues</b>	<b>\$ 46,550</b>	<b>\$ 57,301</b>	<b>\$ 60,300</b>	<b>\$ 60,300</b>	<b>\$ 52,150</b>	<b>\$ 60,300</b>	<b>\$ 60,300</b>	<b>\$ 60,300</b>	

**PUBLIC ACCESS CABLE FUND**

**BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:**

The 2076 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. An allocation of the

	0025 - CABLE TV COORDINATOR	0027 - PAC PROGRAM PRODUCTION
910 - PERSONAL SERVICE	16,540	5,608
920 - CONTRACTUAL SERVICES	8,696	-
930 - SUPPLIES & EXPENSE	2,215	-
950 - FIXED CHARGES	175	-
980 - CAPITAL OUTLAY	12,000	-
<b>TOTAL EXPENSE</b>	<b>39,626</b>	<b>5,608</b>
843 - LICENSES & PERMITS	40,000	-
847 - INTERGOVT CHARGES FOR SERV	-	6,000
848 - MISCELLANEOUS REVENUE	-	14,300
<b>TOTAL REVENUE</b>	<b>40,000</b>	<b>20,300</b>

**FUND BALANCE HISTORY AND PROJECTIONS:**

Projected 2017:	\$27,283
Projected 2016:	\$12,217
2015	\$17,543
2014	\$5,764
2013	\$3,643
2012	\$572

**BUDGETARY HISTORY:**

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2017	\$45,234	(\$6,266)	-12.17%
2016	\$51,500	\$0	0.00%
2015	\$51,500	\$12,310	31.41%
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
2017	\$60,300	\$0	0.00%
2016	\$60,300	\$0	0.00%
2015	\$60,300	\$21,110	53.87%
2014	\$39,190	\$2,000	5.38%
2013	\$37,190	\$37,190	100.00%
2012	\$0	\$0	0.00%
2011	\$0	(\$38,240)	0.00%
2010	\$38,240	(\$77,843)	-67.06%
2009	\$116,083	\$19,096	19.69%
2008	\$96,987	(\$19,096)	-16.45%
2007	\$116,083	\$18,600	19.08%

# RECYCLING FUND

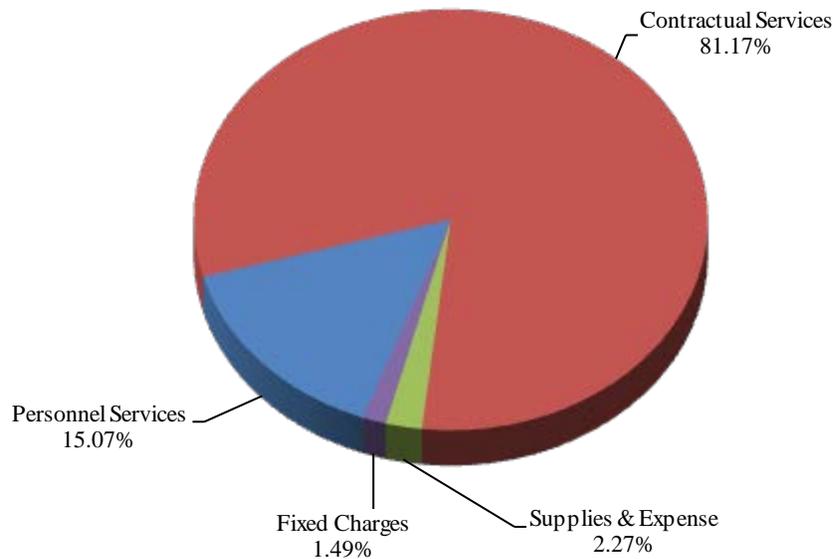
**MISSION:**

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

	2014		2015			2016			2017	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted		
Personnel Services	\$ 82,914	\$ 77,809	\$ 93,975	\$ 93,975	\$ 88,737	\$ 95,904	\$ 95,904	\$ 95,904		
Contractual Services	538,964	595,633	493,240	493,240	488,240	514,245	516,545	516,545		
Supplies & Expense	10,884	15,132	13,450	13,450	13,100	14,450	14,450	14,450		
Fixed Charges	9,000	9,000	9,500	9,500	9,500	9,500	9,500	9,500		
Capital Outlay	1,888			-	1,800	2,300		-		
<b>Total Expenses</b>	<b>\$ 643,650</b>	<b>\$ 697,574</b>	<b>\$ 610,165</b>	<b>\$ 610,165</b>	<b>\$ 601,377</b>	<b>\$ 636,399</b>	<b>\$ 636,399</b>	<b>\$ 636,399</b>		
Taxes	\$ 497,750	\$ 517,275	\$ 462,165	\$ 462,165	\$ 462,165	\$ 487,763	\$ 487,763	\$ 487,763		
Intergovt Charges	147,757	147,736	147,500	147,500	140,361	147,736	147,736	147,736		
Miscellaneous	845	765	500	500	800	900	900	900		
Miscellaneous		30,262								
<b>Total Revenues</b>	<b>\$ 646,352</b>	<b>\$ 696,038</b>	<b>\$ 610,165</b>	<b>\$ 610,165</b>	<b>\$ 603,326</b>	<b>\$ 636,399</b>	<b>\$ 636,399</b>	<b>\$ 636,399</b>		

**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 2017:	\$3,114
Projected 2016:	\$3,114
2015	\$1,165
2014	\$2,701

**BUDGETARY HISTORY:**

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2017	\$636,399	\$26,234	4.30%
2016	\$610,165	(\$55,410)	-8.33%
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%

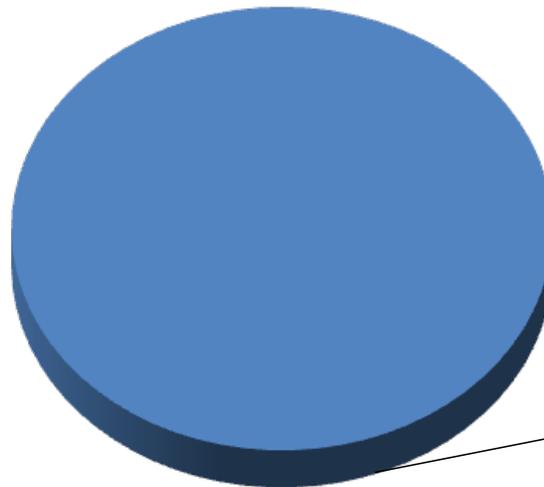
YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2017	\$148,636	\$636	0.43%
2016	\$148,000	(\$300)	-0.20%
2015	\$148,300	(\$274)	-0.18%
2014	\$148,574	\$274	0.19%
2013	\$148,300	\$10,309	7.47%
2012	\$137,991	(\$10,547)	-7.10%
2011	\$148,538	(\$36,737)	-19.83%
2010	\$185,275	(\$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

	2014		2016			2017		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommend	Adopted
Supplies and Expenses	\$ 51,823	\$ 1,759	\$ 9,000	\$ 9,000	\$ 2,000	\$ 9,000	\$ 9,000	\$ 9,000
Total Expenses	\$ 51,823	\$ 1,759	\$ 9,000	\$ 9,000	\$ 2,000	\$ 9,000	\$ 9,000	\$ 9,000
Intergvtl Grants & Aids	\$ 9,804	\$ 8,267	\$ 9,000	\$ 9,000	\$ 9,415	\$ 9,000	\$ 9,000	\$ 9,000
Total Revenues	\$ 9,804	\$ 8,267	\$ 9,000	\$ 9,000	\$ 9,415	\$ 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 which was then spent in 2014.

**HAZARDOUS MATERIALS CONTRACT FUND**

**FUND BALANCE HISTORY AND PROJECTIONS:**

Projected 2016:	\$25,160
Projected 2016:	\$25,160
2015	\$17,745
2014	\$11,237
2013	\$53,257
2012	\$48,565

**BUDGETARY HISTORY:**

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2017	\$9,000	\$0	0.00%
2016	\$9,000	\$4,000	80.00%
2015	\$5,000	newly budget	

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2017	\$9,000	\$0	0.00%
2016	\$9,000	\$4,000	80.00%
2015	\$5,000	newly budgeted	

# RENTAL LICENSING FUND

**MISSION:**

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

**RESPONSIBILITIES:**

The cost center accumulates the revenues obtained from rental licensing fees and funds the staffing and other costs that support the program. The program has been suspended due to restrictive state legislation recently enacted.

**BUDGET:**



BUDGET SUMMARY								
	2014	2015	2016			2017		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 101,901	\$ 124,372	\$ 117,818	\$ 117,818	\$ 116,996			
Contractual Services	18,253	30,267	33,020	33,020	32,200			
Supplies & Expense	696	2,228	1,000	1,000	-			
<b>Total Expenses</b>	<b>\$ 120,850</b>	<b>\$ 156,867</b>	<b>\$ 151,838</b>	<b>\$ 151,838</b>	<b>\$ 149,196</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Taxes								
Licenses & Permits	134,430	121,385	151,838	151,838	1,320			
Other Financing Sources		24,679			147,876			-
<b>Total Revenues</b>	<b>\$ 134,430</b>	<b>\$ 146,064</b>	<b>\$ 151,838</b>	<b>\$ 151,838</b>	<b>\$ 149,196</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:**

The City suspended the program in 2016 due to new state legislation and is contemplating the future of the program. The staff working on the program were transferred to the General Fund budget for 2017 until the program’s future is determined.

**FUND BALANCE HISTORY AND PROJECTIONS:**

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

Projected 2016:	\$15,495
2015	\$15,495
2014	\$13,489

**BUDGETARY HISTORY:**

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2017	\$0	(\$151,838)	-100.00%
2016	\$151,838	\$8,572	5.98%
2015	\$143,266	\$13,266	10.21%
2014	\$130,000	\$130,000	
2013	New Fund in 2014		

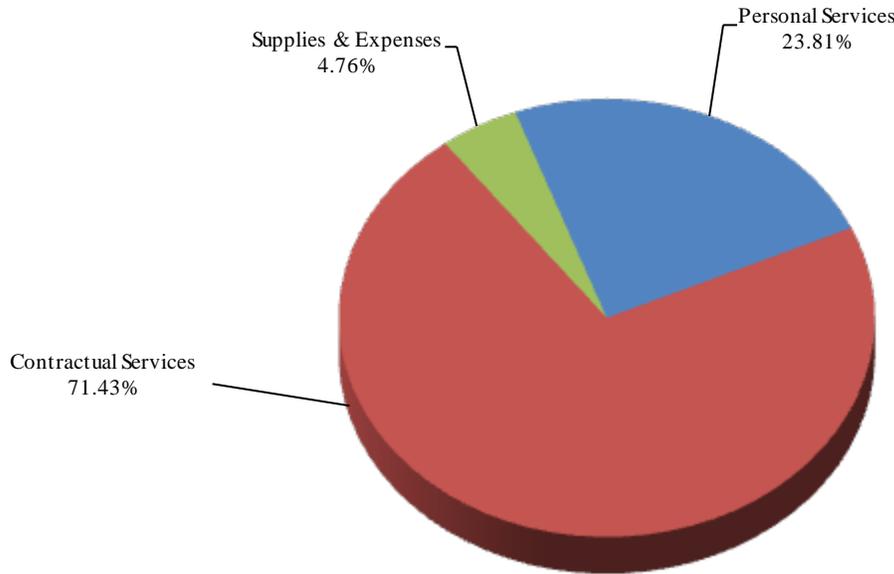
YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2017	\$0	(\$151,838)	-100.00%
2016	\$151,838	\$0	0.00%
2015	\$151,838	\$21,838	16.80%
2014	\$130,000		
2013	New Fund in 2014		

# 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								
	2014	2015	2016			2017		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personal Services		\$ 9,768	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Contractual Services		56,350	17,000	17,000	45,000	45,000	45,000	45,000
Supplies & Expenses		28	3,000	3,000	3,000	3,000	3,000	3,000
<b>Total Expenses</b>	<b>\$ -</b>	<b>\$ 66,146</b>	<b>\$ 35,000</b>	<b>\$ 35,000</b>	<b>\$ 63,000</b>	<b>\$ 63,000</b>	<b>\$ 63,000</b>	<b>\$ 63,000</b>
Public Charges for Services		\$ 3,199	\$ 3,800	\$ 3,800	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
Transfers From Other Funds		66,542	31,200	31,200	56,000	56,000	56,000	56,000
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 69,741</b>	<b>\$ 35,000</b>	<b>\$ 35,000</b>	<b>\$ 63,000</b>	<b>\$ 63,000</b>	<b>\$ 63,000</b>	<b>\$ 63,000</b>

**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.

**FUND BALANCE HISTORY AND PROJECTIONS:**

Projected 2017	\$3,595
Projected 2016	\$3,595
2015	\$3,595

**BUDGETARY HISTORY:**

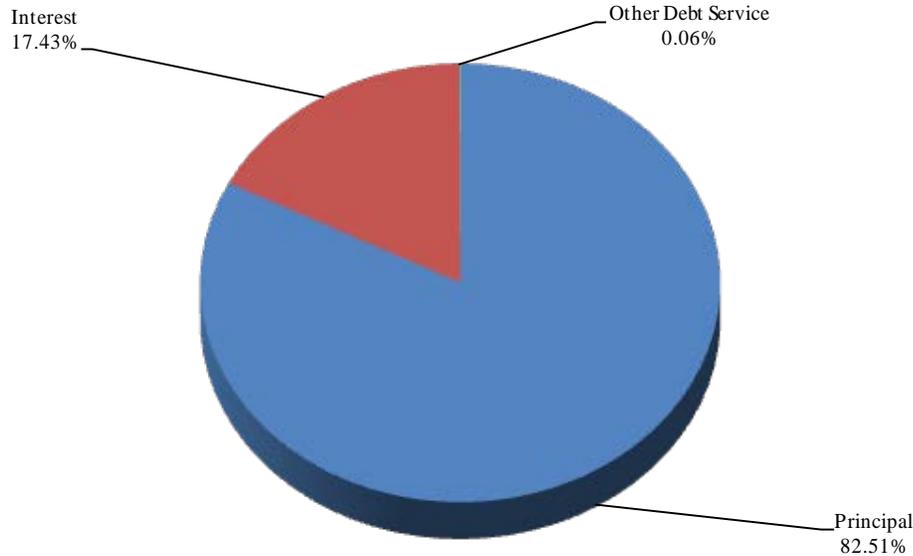
YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2017	\$63,000	\$28,000	80.00%
2016	\$35,000	\$0	0.00%
2015	\$35,000	\$83,719	
2014	New fund		

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2017	\$63,000	\$28,000	80.00%
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

	2014		2015		2016			2017	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted	
Principal	\$ 9,799,708	\$ 7,022,550	\$6,527,778	\$ 6,527,778	\$ 6,527,778	\$ 7,848,735	\$ 7,848,735	\$ 7,848,735	
Interest	1,103,436	994,250	1,168,235	1,168,235	1,168,235	1,657,810	1,657,810	1,657,810	
Other Debt Service		697			11,439	6,000	6,000	6,000	
<b>Total Expenses</b>	<b>\$ 10,903,144</b>	<b>\$ 8,017,497</b>	<b>\$7,696,013</b>	<b>\$ 7,696,013</b>	<b>\$ 7,707,452</b>	<b>\$ 9,512,545</b>	<b>\$ 9,512,545</b>	<b>\$ 9,512,545</b>	
Taxes	\$ 4,088,000	\$ 4,123,000	\$4,123,000	\$ 4,123,000	\$ 4,123,000	\$ 4,123,000	\$ 4,123,000	\$ 4,123,000	
Miscellaneous Revenue		46,202							
Proceeds of Refunding Bonds									
Premium on Debt Issued									
Transfers from Other Funds	6,889,567	3,987,473	3,865,886	3,865,886	3,865,977	5,019,353	5,019,353	5,019,353	
<b>Total Revenues</b>	<b>\$ 10,977,567</b>	<b>\$ 8,156,675</b>	<b>\$7,988,886</b>	<b>\$ 7,988,886</b>	<b>\$ 7,988,977</b>	<b>\$ 9,142,353</b>	<b>\$ 9,142,353</b>	<b>\$ 9,142,353</b>	

**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

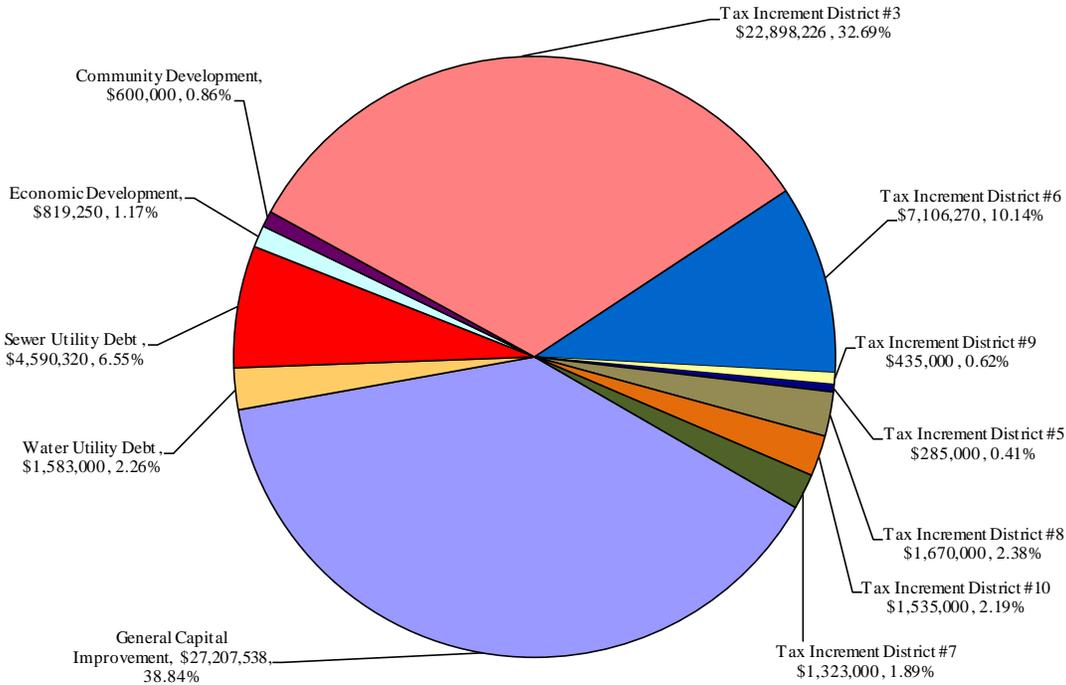
**DEBT SERVICE FUND**

creation a \$4,827,000 State Trust Fund Loan was authorized but funds had not been drawn and an amortization schedule was not available. The proceeds of the State Trust Fund Loan will be used to finance projects \$4,000,000 of Water and Sewer Utility projects and \$827,000 will reimburse the Economic Development Fund for the 1<sup>st</sup> payment on the Wausau Business Campus expansion land acquisition. In addition, a \$200,000 promissory note with the Judd S. Alexander Foundation for the funding of TID #8 real estate for redevelopment was under consideration.

**ANNUAL RETIREMENT OF EXISTING DEBT:**

Year	Principal	Interest	Total
2017	9,532,300	1,890,336	11,422,636
2018	8,713,278	1,428,485	10,141,763
2019	8,141,547	1,236,674	9,378,221
2020	7,389,995	1,064,980	8,454,975
2021	6,682,385	903,260	7,585,645
2022	5,158,990	758,416	5,917,406
2023	4,424,069	634,666	5,058,735
2024	3,969,550	524,082	4,493,632
2025	3,605,712	425,315	4,031,027
2026	3,274,778	346,619	3,621,397
2027	1,365,000	256,790	1,621,790
2028	1,405,000	212,655	1,617,655
2029	1,440,000	166,443	1,606,443
2030	1,345,000	120,433	1,465,433
2031	1,475,000	83,833	1,558,833
2032	580,000	60,020	640,020
2033	545,000	41,215	586,215
2034	390,000	25,775	415,775
2035	405,000	12,875	417,875
2036	210,000	3,150	213,150
	<u>\$ 70,052,604</u>	<u>\$ 10,196,022</u>	<u>\$ 80,248,626</u>

**EXISTING DEBT BY PURPOSE:**



**DEBT SERVICE FUND**

**SUMMARY OF DEBT CHANGES**

	General Obligation Bonds	General Obligation Notes	Wisconsin State Trust Fund Loans	Total General Obligation Debt	Utility Revenue Bonds	Total
<b>BALANCE 1/1/2012</b>	<b>\$ 13,775,000</b>	<b>\$ 35,360,000</b>	<b>\$ 968,175</b>	<b>\$ 50,103,175</b>	<b>\$ -</b>	<b>\$ 50,103,175</b>
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)
<b>BALANCE 1/1/2013</b>	<b>\$ 4,515,000</b>	<b>\$ 43,830,575</b>	<b>\$ -</b>	<b>\$ 48,345,575</b>	<b>\$ -</b>	<b>\$ 48,345,575</b>
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)
<b>BALANCE 1/1/2014</b>	<b>\$ 6,625,000</b>	<b>\$ 43,848,575</b>	<b>\$ -</b>	<b>\$ 50,473,575</b>	<b>\$ -</b>	<b>\$ 50,473,575</b>
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)
<b>BALANCE 1/1/2015</b>	<b>\$ 5,635,000</b>	<b>\$ 42,303,575</b>	<b>\$ -</b>	<b>\$ 47,938,575</b>	<b>\$ -</b>	<b>\$ 47,938,575</b>
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)
<b>PROJECTED BALANCE 12/31/2015</b>	<b>\$ 12,915,000</b>	<b>\$ 39,458,575</b>	<b>\$ 4,000,000</b>	<b>\$ 56,373,575</b>	<b>\$ -</b>	<b>\$ 56,373,575</b>
2016 Projected Additions:						
Capital Improvement Plan		2,890,000		2,890,000		2,890,000
Swimming Pool Debt	3,215,000			3,215,000		3,215,000
TID #3 Riverfront	3,315,000			3,315,000		3,315,000
TID #3 Mall	4,140,000			4,140,000		4,140,000
TID #6 Thomas Street		4,515,000		4,515,000		4,515,000
TID #8 Streets and Developer Loan	555,000			555,000		555,000
Refinancing		1,300,000		1,300,000		1,300,000
TID #3 - Judd S Alexander Foundation Note		1,609,779		1,609,779		1,609,779
Schmidt Loan - Wausau Business Campus		819,250		819,250		819,250
State Trust Fund Loan			4,827,000	4,827,000		4,827,000
TID #8 - Judd S Alexander Foundation Note		200,000		200,000		200,000
2016 Retirements including refinancing	(325,000)	(8,355,000)		(8,680,000)		(8,680,000)
<b>PROJECTED BALANCE 12/31/2016</b>	<b>\$ 23,815,000</b>	<b>\$ 42,437,604</b>	<b>\$ 8,827,000</b>	<b>\$ 75,079,604</b>	<b>\$ -</b>	<b>\$ 75,079,604</b>
2017 Projected Additions:						
Capital Improvement Plan		2,600,000		2,600,000		2,600,000
TID #3 Riverfront	3,315,000			3,315,000		3,315,000
TID #6 Thomas Street		5,975,000		5,975,000		5,975,000
TID #11 - Refinance Land Purchase	819,250			819,250		819,250
2017 Retirements	(895,000)	(8,637,300)		(9,532,300)		(9,532,300)
<b>PROJECTED BALANCE 12/31/2017</b>	<b>\$ 27,054,250</b>	<b>\$ 42,375,304</b>	<b>\$ 8,827,000</b>	<b>\$ 78,256,554</b>	<b>\$ -</b>	<b>\$ 78,256,554</b>

**DEBT SERVICE FUND**

**COMPUTATION OF DEBT LIMIT:**

	December 31, 2012	December 31, 2013	December 31, 2014	December 31, 2015	December 31, 2016	December 31, 2017
Equalized Valuation	\$ 2,554,319,700	\$ 2,520,917,800	\$2,655,928,800	\$ 2,633,849,300	\$ 2,608,454,600	\$2,712,792,784
	5%	5%	5%	5%	5%	5%
Total Allowable Debt	\$127,715,985	\$126,045,890	\$132,796,440	\$131,692,465	\$130,422,730	\$135,639,639
Outstanding Debt	\$ 48,345,575	\$ 50,473,575	\$ 47,938,575	\$ 56,373,575	\$ 75,079,604	\$ 78,256,554
Legal Debt Margin	\$79,370,410	\$75,572,315	\$84,857,865	\$75,318,890	\$55,343,126	\$57,383,085
Debt Utilized	37.85%	40.04%	36.10%	42.81%	57.57%	57.69%

**BUDGETARY HISTORY:**

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2017	\$9,512,545	\$0	0.00%
2016	\$9,512,545	\$1,495,745	18.66%
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
2017	\$5,019,353	\$1,153,467	29.84%
2016	\$3,865,886	(\$87,318)	-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
2017	\$4,123,000	\$0	0.00%
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  
2017 BUDGET**

	<b>CAPITAL PROJECTS FUND</b>	<b>CENTRAL CAPITAL PURCHASING FUND</b>	<b>TAX INCREMENT DISTRICT NUMBER THREE FUND</b>	<b>TAX INCREMENT DISTRICT NUMBER FIVE FUND</b>
<b>920 - CONTRACTUAL SERVICES</b>	50,000		560,150	6,150
<b>930 - SUPPLIES &amp; EXPENSE</b>	-		100,000	-
<b>970 - GRANTS, CONTRIBUTIONS &amp; OTHER</b>	-		3,240,000	-
<b>980 - CAPITAL OUTLAY</b>	3,687,393	210,800	6,690,000	-
<b>990 - OTHER FINANCING USES</b>	-		2,655,556	1,560,625
<b>TOTAL EXPENSES</b>	<b>3,737,393</b>	<b>210,800</b>	<b>13,245,706</b>	<b>1,566,775</b>
<b>840 - GENERAL PROPERTY TAXES</b>	505,828	210,800	-	-
<b>841 - OTHER TAXES</b>	-		2,230,000	1,566,775
<b>842 - INTERGOVERNMENTAL GRANTS &amp; AID</b>	-		-	-
<b>845 - PUBLIC CHARGES FOR SERVICES</b>	400,000		-	-
<b>848 - MISCELLANEOUS REVENUE</b>	-		997,748	-
<b>849 - OTHER FINANCING SOURCES</b>	2,831,565		7,245,851	-
<b>TOTAL REVENUES</b>	<b>3,737,393</b>	<b>210,800</b>	<b>10,473,599</b>	<b>1,566,775</b>

<b>TAX INCREMENT DISTRICT NUMBER SIX FUND</b>	<b>TAX INCREMENT DISTRICT NUMBER SEVEN FUND</b>	<b>TAX INCREMENT DISTRICT NUMBER EIGHT FUND</b>	<b>TAX INCREMENT DISTRICT NUMBER NINE FUND</b>	<b>TAX INCREMENT DISTRICT NUMBER TEN FUND</b>	<b>TOTAL</b>
550,150	9,150	30,000	3,150	6,000	1,214,750
-	-	-	-	-	100,000
75,000	110,000	57,500	-	-	3,482,500
6,623,794	-	-	-	150,000	17,361,987
1,169,612	562,113	154,852	73,861	59,223	6,235,842
8,418,556	681,263	242,352	77,011	215,223	28,395,079
-	-	-	-	-	-
-	-	-	-	-	716,628
1,675,000	565,500	337,502	23,728	84,000	6,482,505
-	-	-	-	-	-
30,760	-	-	-	-	430,760
14,657	-	-	57,514	-	1,069,919
5,830,000	-	-	-	-	15,907,416
7,550,417	565,500	337,502	81,242	84,000	24,607,228

# CAPITAL PROJECTS FUND

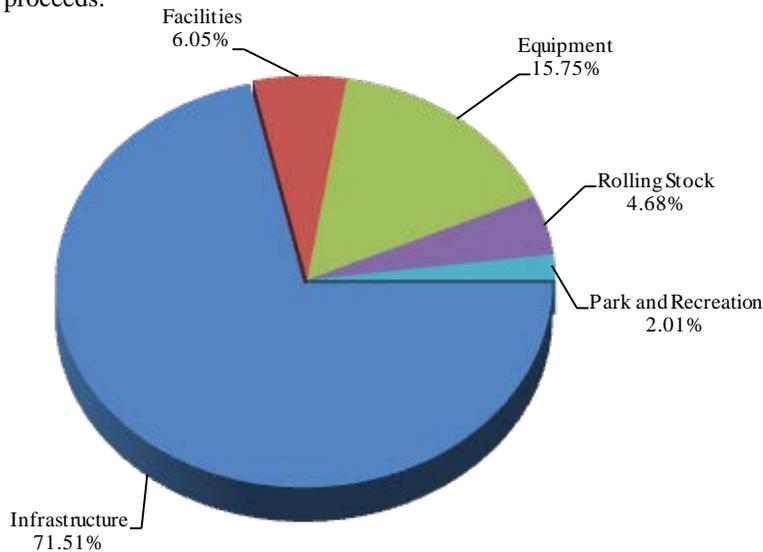
**MISSION:**

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

	2014		2015		2016			2017	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted	
Contractual Services	\$ 76,999	\$ 38,335	\$ 100,000	\$ 205,657	\$ 205,657	\$ 50,000	\$ 50,000	\$ 50,000	
Debt Service	20,408	61,617	-	-	-	-	-	-	
Capital Outlay	7,148,514	7,514,919	8,613,346	12,072,357	9,392,439	5,696,843	3,687,393	3,687,393	
Other Financing Uses		71,838		-					
<b>Total Expenses</b>	<b>\$ 7,245,921</b>	<b>\$ 7,686,709</b>	<b>\$ 8,713,346</b>	<b>\$ 12,278,014</b>	<b>\$ 9,598,096</b>	<b>\$ 5,746,843</b>	<b>\$ 3,737,393</b>	<b>\$ 3,737,393</b>	
Taxes	\$ 371,080	\$ 406,090	\$ 450,000	\$ 450,000	\$ 450,000	\$ 505,828	\$ 505,828	\$ 505,828	
Intergovtl Grants/Aids	121,945	29,570	1,466,562	1,715,629	302,266				
Public Charges	459,826	430,813	369,000	369,000	371,179	400,000	400,000	400,000	
Intergovtl Charges					3,020				
Miscellaneous	153,136	2,200			5,030				
Other Financing Sources	4,432,875	6,294,838	6,427,784	6,427,784	6,205,000	2,831,565	2,831,565	2,831,565	
<b>Total Revenues</b>	<b>\$ 5,538,862</b>	<b>\$ 7,163,511</b>	<b>\$ 8,713,346</b>	<b>\$ 8,962,413</b>	<b>\$ 7,336,495</b>	<b>\$ 3,737,393</b>	<b>\$ 3,737,393</b>	<b>\$ 3,737,393</b>	

**CAPITAL PROJECTS FUND**

**CITY OF WAUSAU  
2017 CAPITAL PROGRAM BY FUNDING SOURCE**

<b>PROJECT DESCRIPTION</b>	<b>DEPT</b>	<b>Project Costs</b>	<b>Tax Levy Funds</b>	<b>Special Assessments</b>	<b>Grants or Other Income</b>	<b>TID District GO Notes</b>	<b>GO CIP Notes/Bonds</b>	<b>Enterprise Funds</b>
<b>Infrastructure</b>								
Land Acquisition	DPW	\$ -						
WIS DOT Projects	DPW	75,000					75,000	
Street Improvements	DPW	6,832,565		400,000		5,840,000	592,565	
Asphalt Overlay	DPW	540,000				250,000	290,000	
Sidewalk Projects	DPW	275,000			100,000		175,000	
Street Lights	DPW	190,000					190,000	
Storm Sewer	DPW	880,000				500,000	380,000	
Bridge Improvements	DPW	150,000				150,000		
Other Improvements	DPW	470,000					470,000	
Water Projects	WS	1,285,000						1,285,000
Sewer/Wastewater Projects	WS	785,000						785,000
Total Infrastructure		<u>\$11,482,565</u>	<u>\$ -</u>	<u>\$ 400,000</u>	<u>\$ 100,000</u>	<u>\$ 6,740,000</u>	<u>\$ 2,172,565</u>	<u>\$ 2,070,000</u>
<b>Facilities</b>								
Station Three Improvements	Fire	\$ 50,000	\$ 50,000					
New West Side Fire Station Architectural Services	Fire	160,000					160,000	
Engineering Study Public Works Facility	DPW	16,000					16,000	
Parking Improvements	DPW	2,260,000				1,760,000		500,000
Total Facilities		<u>\$ 2,486,000</u>	<u>\$ 50,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,760,000</u>	<u>\$ 176,000</u>	<u>\$ 500,000</u>
<b>Equipment and Technology</b>								
Police Radios	Police	\$ 87,328	\$ 87,328					
Police Body Cameras	Police	100,000	100,000					
Law Enforcement Software	Police	133,000					133,000	
Fire Rescue Boat	Fire	75,000	75,000					
Brine Station Upgrade	DPW	46,000	46,000					
Financial Software Upgrade	CCITC	89,500	89,500					
Network Upgrades	CCITC	58,000	58,000					
Security Cameras Riverfront	CCITC	70,000				\$ 70,000		
Total Equipment		<u>\$ 658,828</u>	<u>\$455,828</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 70,000</u>	<u>\$ 133,000</u>	<u>\$ -</u>
<b>Rolling Stock</b>								
Park Rolling Stock	Parks	\$ 175,000						\$ 175,000
Public Works Rolling Stock	DPW	1,235,361						1,235,361
Total Rolling Stock		<u>\$ 1,410,361</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,410,361</u>
<b>Park and Recreation Areas</b>								
Riverfront Park	Parks	\$ 1,900,000			675,000	1,225,000		
Brockmeyer Park	Parks	75,000					75,000	
Total Parks/Recreation		<u>\$ 1,975,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 675,000</u>	<u>\$ 1,225,000</u>	<u>\$ 75,000</u>	<u>\$ -</u>
<b>TOTAL CAPITAL COSTS</b>		<u><u>\$18,012,754</u></u>	<u><u>\$ 505,828</u></u>	<u><u>\$ 400,000</u></u>	<u><u>\$ 775,000</u></u>	<u><u>\$ 9,795,000</u></u>	<u><u>\$ 2,556,565</u></u>	<u><u>\$ 3,980,361</u></u>

**CAPITAL PROJECTS FUND**

**CITY OF WAUSAU CAPITAL BUDGET  
DETAIL ANALYSIS OF 2017 INFRASTRUCTURE PROJECTS**

ACCT NO.	SPECIAL FUNDING SOURCE	TOTAL REQUEST	Special Funding	DEFERRED TO FUTURE YEAR	2017 BUDGET
<b>DOT PROJECTS</b>					
	Grand Avenue Intersection	75,000			75,000
	<b>TOTAL DOT PROJECTS</b>	<b>\$ 75,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 75,000</b>
<b>STREET IMPROVEMENTS</b>					
150 232098230	2nd Street, Bridge Street to East Wausau Avenue	\$ 335,775			\$ 335,775
	Washington Street, RR tracks to 13th Street	546,065			546,065
	Plaza Drive, Pine Ridge Blvd to 28th Avenue	339,385		339,385	-
	East Wausau Avenue, RR tracks to 3rd Street	110,725			110,725
	Thomas Street, 4th Avenue to 17th Avenue TID #6	3,340,000	3,340,000		-
	Fulton Street Extension (Frantz Development) TID #3	2,500,000	2,500,000		-
	<b>TOTAL STREET IMPROVEMENTS</b>	<b>\$ 7,171,950</b>	<b>\$ 5,840,000</b>	<b>\$ 339,385</b>	<b>\$ 992,565</b>
<b>ASPHALT OVERLAY AND ALLEY PAVING</b>					
150 2326982	Asphalt Paving TID #6	\$ 500,000	250,000		\$ 250,000
150 232698236	Alley Paving	40,000			40,000
	<b>TOTAL ASPHALT OVERLAY AND ALLEY PAVING</b>	<b>\$ 540,000</b>	<b>\$ 250,000</b>	<b>\$ -</b>	<b>\$ 290,000</b>
<b>SIDEWALKS</b>					
150 2330982	Annual Sidewalk Replacement Contract CDBG	300,000	100,000	25,000	\$ 175,000
	<b>TOTAL SIDEWALKS</b>	<b>\$ 300,000</b>	<b>\$ 100,000</b>	<b>\$ 25,000</b>	<b>\$ 175,000</b>
<b>STREET LIGHTING</b>					
	2nd Street, Bridge St to East Wausau Ave TID #3	\$ 190,000			190,000
	<b>TOTAL STREET LIGHTING</b>	<b>\$ 190,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 190,000</b>
<b>BRIDGE MAINTENANCE</b>					
	Expansion Joints	150,000		150,000	\$ -
	Concrete Repair	\$ 25,000		\$ 25,000	-
	<b>TOTAL BRIDGE MAINTENANCE</b>	<b>\$ 175,000</b>	<b>\$ -</b>	<b>\$ 175,000</b>	<b>\$ -</b>
<b>STORMSEWER</b>					
150 236198250	2nd Street, Bridge Street to East Wausau Avenue TID #3	\$ 120,000		\$ -	\$ 120,000
	Washington Street, RR tracks to 13th Street	160,000			160,000
	Thomas Street, 4th Ave to 17th Ave (TID 6)	500,000	500,000		-
	Consultant Design and Study Fees	65,000		65,000	-
	Maintenance of Stormwater BMP's	100,000			100,000
	BMP Construction/Modification	-			-
	Stormwater Coalition Membership GEN Fund	1,500	1,500		-
	Wetland Delineation Studies GEN Fund	10,000	10,000		-
	Other Costs - DNR fees, Outreach Program, Training GEN Fund	11,000	11,000		-
	<b>TOTAL STORM SEWER</b>	<b>\$ 967,500</b>	<b>\$ 501,500</b>	<b>\$ 65,000</b>	<b>\$ 380,000</b>
<b>OTHER PROFESSIONAL SERVICES</b>					
150 236592190	Unanticipated Engineering Studies CO balance & budget to equal \$200,000	\$ 50,000			50,000
	<b>TOTAL OTHER PROFESSIONAL SERVICES</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 50,000</b>

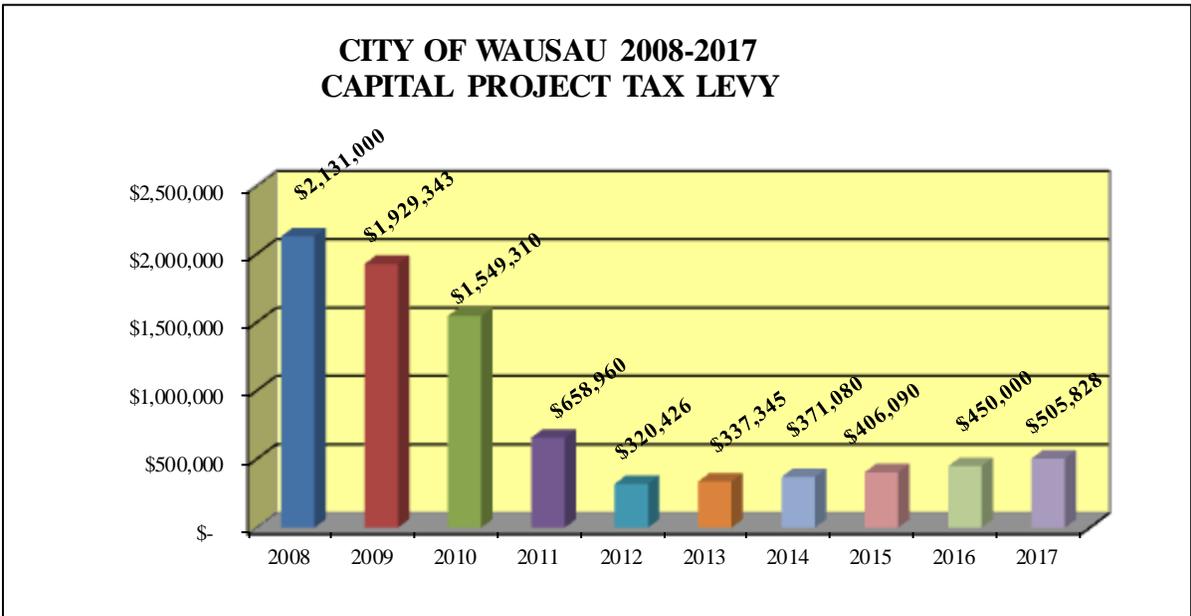
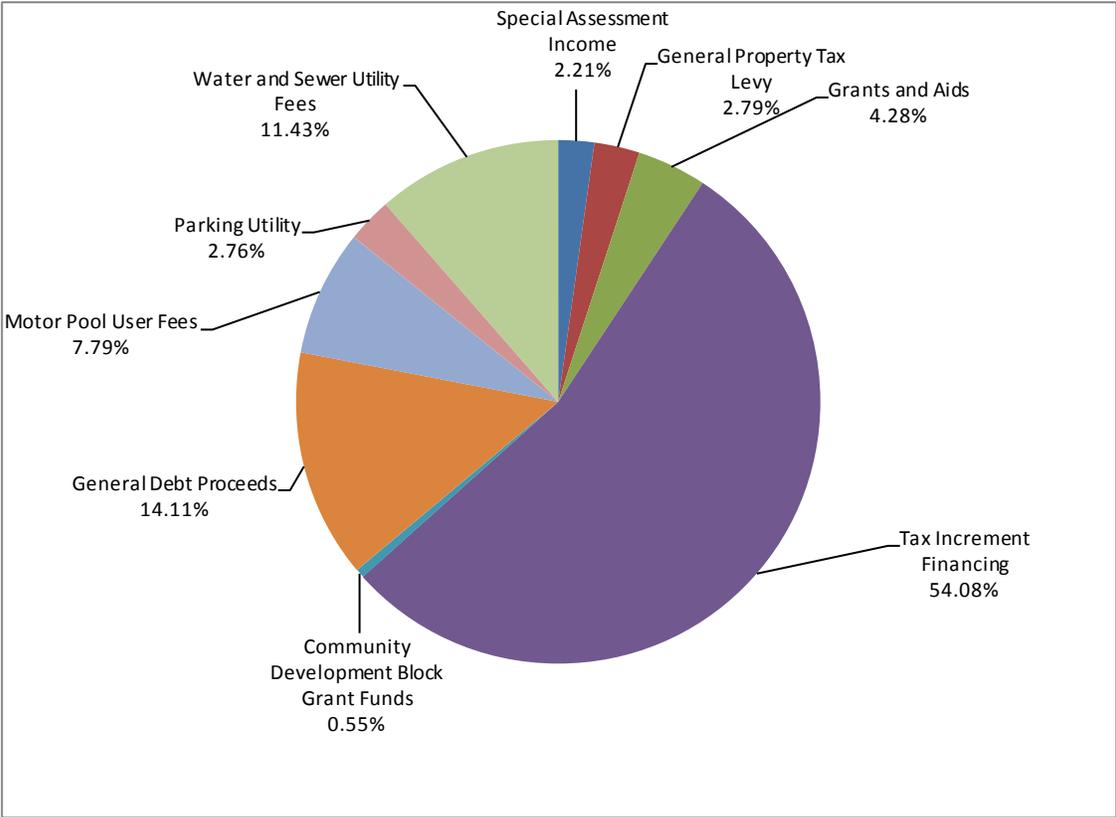
**CAPITAL PROJECTS FUND**

**CITY OF WAUSAU CAPITAL BUDGET  
DETAIL ANALYSIS OF 2017 INFRASTRUCTURE PROJECTS**

ACCT NO.	SPECIAL FUNDING SOURCE	TOTAL REQUEST	Special Funding	DEFERRED TO FUTURE YEAR	2017 BUDGET
<b>OTHER CAPITAL EXPENDITURES</b> 150 236598290					
	Concrete Pavement Repairs (joints/cracks)	\$ 300,000			\$ 300,000
	Pavement Markings	100,000			100,000
	Curb Replacement	20,000			20,000
	<b>TOTAL OTHER CAPITAL REPAIRS</b>	<b>\$ 420,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 420,000</b>
<b>PARKING RAMP CAPITAL EXPENDITURES</b> 150 237598437					
	Annual Maintenance/repairs Parking Fund	\$ 500,000	500,000		\$ -
	<b>TOTAL RAMP CAPITAL EXPENDITURES</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>WATERMAINS</b>					
	2nd Street, Bridge Street to East Wausau Avenue Utility	\$ 150,000	150,000	\$ -	\$ -
	Washington Street, RR tracks to 13th Street Utility	330,000	330,000	\$ -	-
	Plaza Drive, Pine Ridge Blvd to 28th Avenue Utility	125,000	125,000		-
	East Wausau Ave, RR tracks to 3rd Street Utility	30,000	30,000		-
	Thomas Street, 4th Avenue to 17th Avenue (TID 6) Utility	650,000	650,000		-
	<b>TOTAL WATER MAINS</b>	<b>\$ 1,285,000</b>	<b>\$ 1,285,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>SANITARY SEWER</b>					
	2nd Street, Bridge Street to East Wausau Avenue Utility	110,000	110,000		-
	Washington Street, RR tracks to 13th Utility	255,000	255,000		-
	Plaza Drive, Pine Ridge Blvd to 28th Avenue Utility	10,000	10,000		-
	East Wausau Avenue, RR tracks to 3rd Street Utility	30,000	30,000		-
	Thomas Street, 4th Avenue to 17th Avenue (TID 6) Utility	380,000	380,000		-
	<b>TOTAL SANITARY SEWER</b>	<b>\$ 785,000</b>	<b>\$ 785,000</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>GRAND TOTAL</b>	<b>\$ 12,459,450</b>	<b>\$ 9,782,500</b>	<b>\$ 604,385</b>	<b>\$ 2,572,565</b>

**REVENUES:**

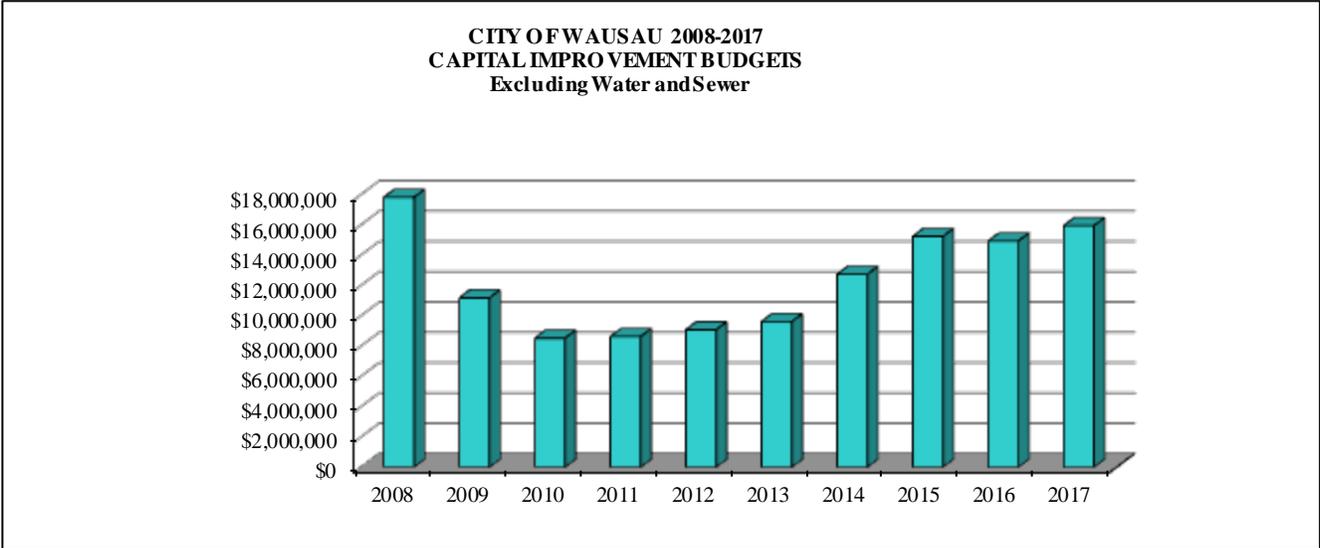
As depicted in the chart below the capital budget is funded by a variety of revenue sources which fluctuate each year based upon the projects.



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

**CAPITAL PROJECTS FUND**

Below is a historic review of the capital plan excluding Water and Sewer Utility Projects from 2008 to 2017. 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. 2016 and 2017 projects include Thomas Street Reconstruction and Land Acquisition and the Riverfront Redevelopment.



**BUDGETARY HISTORY:**

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2017	\$3,737,393	(\$4,975,953)	-57.11%
2016	\$8,713,346	\$0	0.00%
2015	\$8,713,346	(\$550,657)	-5.94%
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
2017	\$3,231,565	(\$5,031,781)	-60.89%
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%

**CAPITAL PROJECTS FUND**

**PROJECT RANKINGS:  
CAPITAL IMPROVEMENT PROGRAM  
2017 SCORING SUMMARY**

CAPITAL REQUESTS	Dept	PROJECT	Other Funds	CIP REQUEST	AVERAGE	CIP Funded	Funding Description
					RANKING		
Bridge Railing-Bridge Street	DPW-Strts&M	\$150,000	\$150,000	\$0	82	\$0	TID 3
Fuel system upgrades - tank monitor system	DPW-Strts&M	\$20,000	\$20,000	\$0	78	\$0	Motorpool
Veh GPS system upgrade	DPW-Strts&M	\$27,000	\$27,000	\$0	74	\$0	Motorpool
400 Block and Gazebo Cameras	CCIT-Police	\$30,000	\$30,000	\$0	72	\$0	TID 3
East Riverfront cameras and Wifi	CCIT-Police	\$40,000	\$40,000	\$0	60	\$0	TID 3
City Assessment CAMA	CCIT-Assmt	\$50,000	\$50,000	\$50,000	0	\$0	Hold request, left over funds available
Law Enforcement System - 2nd Installment	CCIT-Police	\$400,000	\$267,000	\$133,000	89	\$133,000	2016 CIP Funded Phase 1
Brine station upgrade	DPW-Strts&M	\$46,000		\$46,000	88	\$46,000	
Police Radios - Portable Motorola Radios	Police	\$87,328		\$87,328	87	\$87,328	
Rescue Boat	Fire	\$75,000		\$75,000	84	\$75,000	reinrcd need for this due to growth of water recreation
Playground Equipment Brockmeyer Park	Park	\$75,000		\$75,000	83	\$75,000	sustitution rqstd by parks to support hi visibility
Improvements							community project, \$35K other fudns frm TID
Cayenta Upgrade	CCIT-Finance	\$179,000	\$89,500	\$89,500	76	\$89,500	Marathon Cnty 1/2 funding
facility	DPW-Strts&M	\$60,000	\$44,000	\$16,000	73	\$16,000	\$44k frm prior yr bdgt
City Server and Network Upgrades	CCIT	\$58,000		\$58,000	72	\$58,000	
Station 3 refurbishment	Maintenance	\$50,000		\$50,000	72	\$50,000	
DPW building roof repairs	DPW-Strts&M	\$200,000		\$200,000	70		defer to after facility plan
Central Fire door concrete replacement	Maintenance	\$45,000		\$45,000	70		
City PC Replacement	CCIT	\$95,000		\$95,000	69		small equipment fund, IT make due with less amt
City Hall camera, Security	Maintenance	\$35,000		\$35,000	67		
Stewart Park Masonry Repair	Park	\$50,000		\$50,000	65	\$0	Museum to help seek Foundation funding,
Brockmeyer Park 2017 Improvements	Park	\$110,000		\$110,000	63		
Salt Shed Roof Replacement	DPW-Strts&M	\$80,000		\$80,000	61		defer to after facility plan
Safety Bldg Boiler	Maintenance	\$67,000		\$67,000	61		
City Video and Phone Small Cap	CCIT	\$46,000		\$46,000	61		small equip fund, servers support ended, critical to do
Community Dvlpmt Loan Mngmt System	CCIT-CommD	\$50,000		\$50,000	59	\$0	IT will look for small alternate application
McCleary Street upgrade	DPW-Strts&M	\$28,000		\$28,000	58		
Municipal Courts - Fines and Forfeitures	CCIT-Courts	\$41,000		\$41,000	57	\$0	IT will look for small alternate application
Agenda Management	CCIT-Clerk	\$35,000		\$35,000	57		
Contract Management Software	CCIT-Finance	\$31,565		\$31,565	57		
Land records - Additional features for City	CCIT	\$50,000		\$50,000	56		
Generator at River Drive	CCIT	\$17,000		\$17,000	56		
Metro Bldg Roof Rehabilitatoin	MetroRide	\$170,000	\$0	\$170,000	55	\$0	discussed added borrowing for this, deferred instead
City Hall refurbishment	Maintenance	\$32,000		\$32,000	55		
Memorial Park Seawall Replacement	Park	\$117,500		\$117,500	54		
Safety Bldg Improvements	Maintenance	\$103,000		\$103,000	54		
Tools and Equip - Floor Scrubber	MetroRide	\$46,000	\$0	\$46,000	53		
Support Vehicle - Supervisor Van	MetroRide	\$25,000	\$0	\$25,000	47		
T-Hanger 1-10 Maintenance	Airport	\$65,000		\$65,000	46		
Police Dept License Plate Recognition	CCIT-Police	\$40,000		\$40,000	46		
Tennis Court Replacements	Park	\$47,000		\$47,000	45		
				\$100,000		\$100,000	Police Body Cameras-Year 2, previously approved
				\$160,000		\$160,000	Engineering of Fire Station-previously approved
		<b>\$2,656,393</b>	<b>\$400,500</b>	<b>\$2,565,893</b>		<b>\$889,828</b>	

Other Funding Sources	PROJECT	Other Funds	CIP REQUEST	CIP Funded		
Infrastructure Projects-2017	Infrastructure	\$12,434,450	\$9,135,000	\$3,299,450	\$2,672,565	Infrasructure funded by CIP after deferrals
Park Rolling Stock-2017	Park	\$176,000	\$176,000	\$0	\$0	
Vehicle Replacement 2017	Motor Pool	\$1,187,304	\$1,187,304	\$0	\$0	
		<b>\$13,797,754</b>	<b>\$10,498,304</b>	<b>\$3,299,450</b>	<b>\$2,672,565</b>	

Total Funding Requests **\$16,454,147** **\$10,898,804** **\$5,865,343** **\$3,562,393**

**Resources**

General Property Tax Levy 550,000  
CIP Debt Issue 2,500,000

**Total Resources \$3,050,000**

**Shortfall (\$2,815,343)**

**Resources**

550,000 General Property Tax Levy  
2,500,000 CIP Debt Issue  
400,000 Special Assessment Income  
100,000 CDBG Fund

**\$3,550,000**

**(\$12,393)**

**2016 PROJECT STATUS:**

Below is a summary of projects that will likely be uncompleted at yearend.

- DOT projects will be awaiting final invoices
- Schulenburg Pool Project
- Riverfront river edge trail and related improvements

# CENTRAL CAPITAL PURCHASING FUND

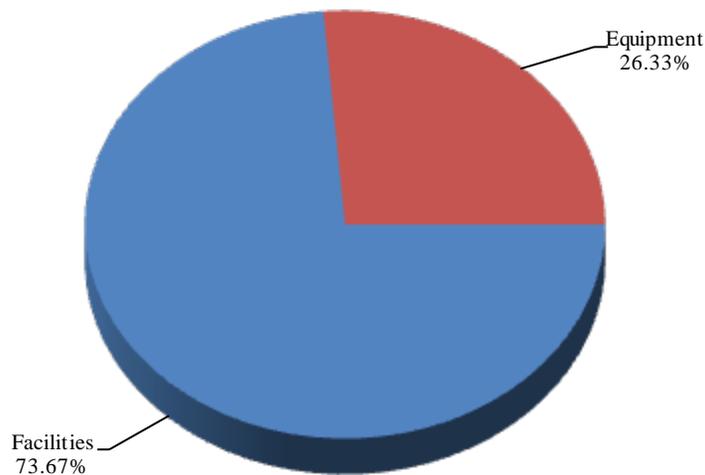
## MISSION:

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

	2014	2015	2016			2017		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Capital Outlay			\$ 218,800	\$ 218,800	\$ 193,990	\$ 110,800	\$ 210,800	\$ 210,800
Total Expenses	\$ -	\$ -	\$ 218,800	\$ 218,800	\$ 193,990	\$ 110,800	\$ 210,800	\$ 210,800
Taxes			\$ 110,800	\$ 110,800	\$ 110,800	\$ 110,800	\$ 210,800	\$ 210,800
Other Financing Sources			108,000	108,000	\$ 83,190			-
Total Revenues	\$ -	\$ -	\$ 218,800	\$ 218,800	\$ 83,190	\$ -	\$ -	\$ -

## 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. Capital Outlay from individual department budgets was transferred to this fund to beginning with the 2016 budget. During the 2017 CIP deliberations the committee elected to fund \$100,000 of information technology replacement such as personal computers, video and phone annually within this fund.

**CENTRAL CAPITAL PURCHASING FUND**

**BUDGETARY HISTORY:**

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2017	\$210,800	(\$8,000)	-3.66%
2016	\$218,800	New Fund	

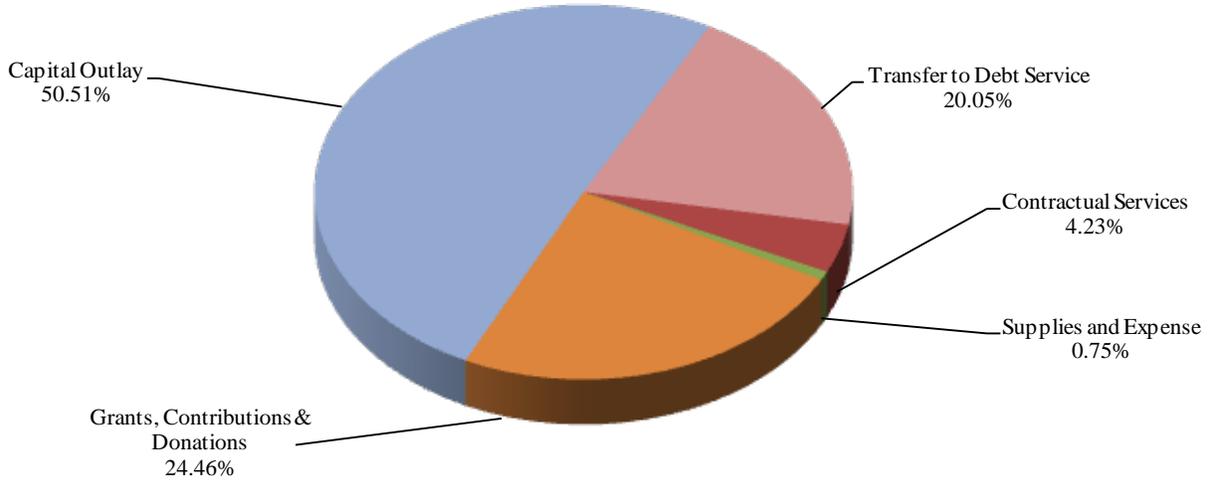
  

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2017	\$0	(\$108,000)	-100.00%
2016	\$108,000	New Fund	



## TAX INCREMENT DISTRICT NUMBER THREE FUND

### BUDGET:



BUDGET SUMMARY								
	2014	2015	2016			2017		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Contractual Services	\$ 180,773	\$ 817,478	\$ 238,150	\$ 298,150	\$ 227,603	\$ 560,150	\$ 560,150	\$ 560,150
Supplies and Expense	71,919	132,683	50,000	50,000	\$ 200,000	\$ 100,000	\$ 100,000	\$ 100,000
Debt Service	37,715	52,373			\$ 87,614			
Fixed Charges	12,251							
Grants, Contributions & Donations				5,374,000	1,139,000	3,240,000	3,240,000	3,240,000
Capital Outlay	1,771,001	3,658,896	4,409,577	8,162,538	7,941,029	6,690,000	6,690,000	6,690,000
Transfer to Debt Service	2,197,602	2,172,440	2,041,961	2,041,961	2,041,961	2,655,556	2,655,556	2,655,556
<b>Total Expenses</b>	<b>\$ 4,271,261</b>	<b>\$ 6,833,870</b>	<b>\$ 6,739,688</b>	<b>\$ 15,926,649</b>	<b>\$ 11,637,207</b>	<b>\$ 13,245,706</b>	<b>\$ 13,245,706</b>	<b>13,245,706</b>
Tax Increment	\$ 1,822,210	\$ 1,939,909	\$ 2,122,455	\$ 2,122,455	\$ 2,175,035	\$ 2,230,000	\$ 2,230,000	\$ 2,230,000
Intergovernmental Grants and Aids	40,000	1,361,970			356,000			
Public Charges for Services	7,333	34						
Miscellaneous Revenue	15,945	79,993	1,420,696	1,420,696	1,270,995	997,748	997,748	997,748
Debt Proceeds	1,203,122	4,157,307	3,300,000	9,144,779	9,064,779	5,975,000	5,975,000	5,975,000
Transfer from Other Funds	40,000				1,428,278	1,270,851	1,270,851	1,270,851
<b>Total Revenues</b>	<b>\$ 3,128,610</b>	<b>\$ 7,539,213</b>	<b>\$ 6,843,151</b>	<b>\$ 12,687,930</b>	<b>\$ 14,295,087</b>	<b>\$ 10,473,599</b>	<b>\$ 10,473,599</b>	<b>\$ 10,473,599</b>

## TAX INCREMENT DISTRICT NUMBER THREE FUND

### BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

Along with administrative costs and debt retirement the 2017 budget provides for the following projects in TID #3.

#### 2017 Projects

Dudley SkyWalk	1,760,000
Bridge Improvements	150,000
Cameras Riverfront, 400 block and Island	70,000
Blenker 3rd Street Housing - Developer Payment	500,000
Church - Parking and Green Space	70,000
Riverfront Park	1,900,000
Frantz Apartments, Mixed Use and Town Houses	
Developer Payment	2,740,000
Environmental Remediation	400,000
Infrastructure	2,500,000
Professional Services	400,000
2017 Total	<u><u>10,490,000</u></u>

### DISTRICT VALUATIONS:

YEAR	EQUALIZED VALUATION	PERCENTAGE INCREASE
1994	\$ 9,719,600	
1995	10,989,700	13.07%
1996	10,100,700	-8.09%
1997	10,195,800	0.94%
1998	10,596,400	3.93%
1999	11,130,900	5.04%
2000	11,377,100	2.21%
2001	17,246,000	51.59%
2002	21,877,500	26.86%
2003	25,324,400	15.76%
2004	37,527,900	48.19%
2005	46,201,500	23.11%
2006	54,013,600	16.91%
2007	61,948,100	14.69%
2008	122,085,200	97.08%
2009	116,758,800	-4.36%
2010	115,776,400	-0.84%
2011	113,527,400	-1.94%
2012	107,384,900	-5.41%
2013	106,038,900	-1.25%
2014	113,066,800	6.63%
2015	119,919,400	6.06%
2016	123,438,200	2.93%

**TAX INCREMENT DISTRICT NUMBER THREE FUND**

**DISTRICT FUTURE OBLIGATIONS:**

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

	Original Amount Borrowed	Repaid	Balance 12/31/2016
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	210,000	60,000
2009 General Obligation Note	320,000	215,000	105,000
2010A General Obligation Note	1,580,447	880,000	700,447
2012A General Obligation Note - Taxable	2,725,000	1,035,000	1,690,000
2012B General Obligation Note Refunding	6,280,000	1,505,000	4,775,000
2014A Refunding Bonds	410,000	275,000	135,000
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
2016B General Obligation Bond	3,315,000		3,315,000
2016C Taxable Note	4,140,000		4,140,000
Foundation Loan - Housing	600,000		600,000
Foundation Loan - Scott Street Property	1,609,779		1,609,779
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>\$ 73,821,657</u>	<u>\$ 50,323,431</u>	<u>\$ 23,498,226</u>

## TAX INCREMENT DISTRICT NUMBER THREE FUND

### DISTRICT FUTURE OBLIGATIONS:

The annual debt retirement each year is as follows:

	Principal	Interest	Total
2017	2,055,000	600,556	2,655,556
2018	2,955,000	497,412	3,452,412
2019	2,620,000	426,261	3,046,261
2020	2,665,447	371,482	3,036,929
2021	2,243,000	316,305	2,559,305
2022	1,415,000	320,099	1,735,099
2023	1,130,000	289,815	1,419,815
2024	1,170,000	261,837	1,431,837
2025	1,190,000	231,707	1,421,707
2026	2,294,779	205,428	2,500,207
2027	705,000	90,980	795,980
2028	730,000	68,045	798,045
2029	750,000	44,020	794,020
2030	670,000	20,451	690,451
2031	905,000	4,575	909,575
	23,498,226	3,748,972	27,247,198

### 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.

The City has reached an agreement on the terms for two developments and the developer agreements are being drafted:

- Frantz Community Investors has agreed to construct apartments, townhomes and a commercial building on the riverfront. The terms require the City to provide loans of \$2,240,000 which will be repaid with tax increment and developer grants of \$500,000 for foundation construction. In addition, the City will construct streets and utilities expected to cost \$2,368,945.
- Blenker Companies of Amherst Wisconsin will construct up to 30 units with a projected construction value of \$4.6 million. Loan forgiveness of \$280,000 will occur if Blenker Companies purchases additional properties and if \$4 million of construction costs are incurred.

**TAX INCREMENT DISTRICT NUMBER THREE FUND**

**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 2013-2027 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	2017 Debt Issue \$5975,000 2.25% Interest	Administrative, Organization & Discretionary Costs	Developer Incentives	Capital Expenditures	Debt Proceeds	Other Income	TID #5 Donation	Grant & Donation Income	Tax Increment		
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)
2015	2,224,813		132,683		4,476,374	4,075,000	220,066		1,375,478	1,868,669	705,343	(2,542,748)
<b>ESTIMATED</b>												
2016	2,041,961		290,150	1,139,000	8,166,096	9,064,779	90,297	1,428,278	1,578,300	2,108,433	2,632,880	90,132
2017	2,655,556		100,150	3,240,000	7,250,000	5,975,000	382,748	1,270,851	675,000	2,170,000	(2,772,107)	(2,681,975)
2018	3,452,412	675,000	35,000				123,121	833,042		2,215,000	(991,249)	(3,673,224)
2019	3,046,261	675,000	35,000				131,865	1,153,229		2,415,000	(56,167)	(3,729,391)
2020	3,036,929	675,000	35,000				131,685	1,163,210		2,439,150	(12,884)	(3,742,275)
2021	2,559,305	675,000	35,000				131,604	1,173,292		2,451,346	486,937	(3,255,338)
2022	1,735,099	675,000	35,000				132,013			2,463,602	150,516	(3,104,822)
2023	1,419,815	675,000	35,000				134,417			2,475,920	480,522	(2,624,299)
2024	1,431,837	675,000	35,000				137,693			2,488,300	484,156	(2,140,143)
2025	1,421,707	675,000	35,000				141,072			2,500,742	510,107	(1,630,037)
2026	2,500,207	675,000	35,000				144,557			2,513,245	(552,405)	(2,182,441)
2027	795,980	675,000	35,000				148,140			2,525,812	1,167,972	(1,014,470)
2028	798,045		35,000				151,592			2,538,441	1,856,988	842,518
2029	794,020		35,000				155,145			2,551,133	1,877,258	2,719,776
2030	690,451		35,000				158,826			2,563,888	1,997,263	4,717,039
2031	909,575		35,000				162,886			2,576,708	1,795,019	6,512,058
<hr/>												
	\$33,731,168	\$6,750,000	\$1,084,902	\$4,379,000	\$22,159,951	\$20,299,779	\$2,770,687	\$7,021,902	\$4,012,234	\$42,617,917		

# TAX INCREMENT DISTRICT NUMBER FIVE FUND

## MISSION:

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

## RESPONSIBILITIES:

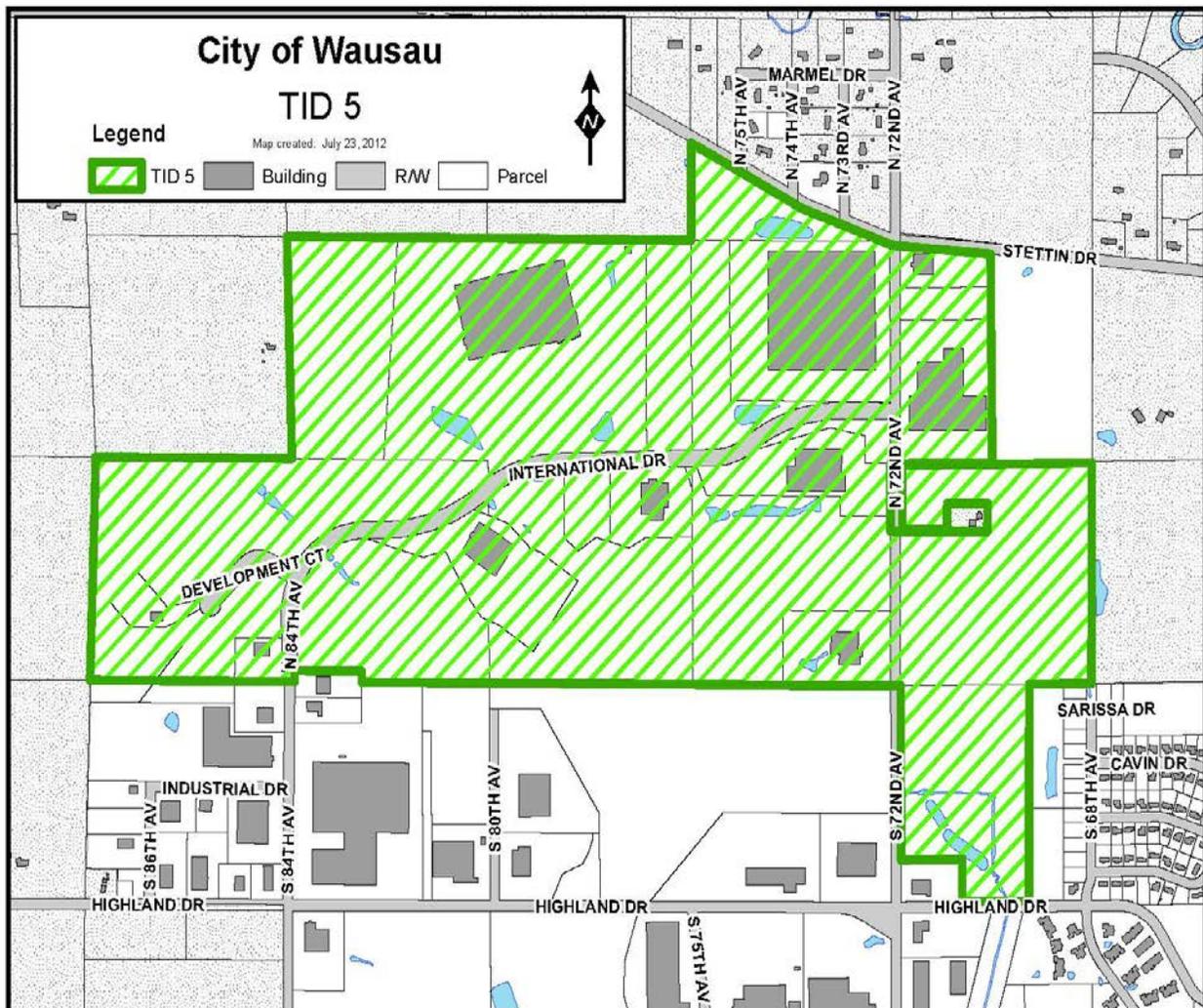
This fund accounts for the receipt of district increment, and other program income generated from the project. These funds are applied to debt service and other eligible capital costs.

## DISTRICT FACTS:

Creation Date: July 31, 1997

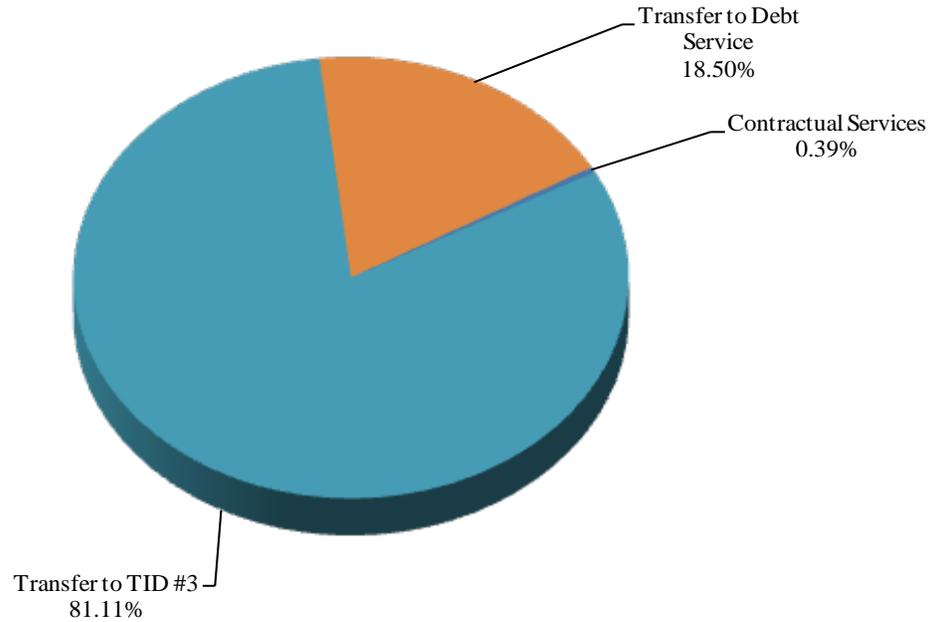
Last Date Project Costs Incurred: July 8, 2015

Mandated Final Dissolution Date: July 8, 2020



## TAX INCREMENT DISTRICT NUMBER FIVE FUND

### BUDGET:



### BUDGET HIGHLIGHTS:

BUDGET SUMMARY								
	2014	2015	2016			2017		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Contractual Services	\$ 68,804	\$ 37,675	\$ 6,000	\$ 6,000	\$ 7,150	\$ 6,150	\$ 6,150	\$ 6,150
Grants & Contributions	650,000	600,000		-	600,000			
Transfer to TID #3					1,428,278	1,270,851	1,270,851	1,270,851
Transfer to Debt Service	458,923	281,028	283,598	283,598	283,598	289,774	289,774	289,774
<b>Total Expenses</b>	<b>\$ 1,177,727</b>	<b>\$ 918,703</b>	<b>\$ 289,598</b>	<b>\$ 289,598</b>	<b>\$ 2,319,026</b>	<b>\$ 1,566,775</b>	<b>\$ 1,566,775</b>	<b>\$ 1,566,775</b>
Taxes	\$ 1,288,068	\$ 1,337,470	\$ 1,422,594	\$ 1,422,594	\$ 1,499,146	\$ 1,566,775	\$ 1,566,775	\$ 1,566,775
Miscellaneous Revenue	125							
<b>Total Revenues</b>	<b>\$ 1,288,193</b>	<b>\$ 1,337,470</b>	<b>\$ 1,422,594</b>	<b>\$ 1,422,594</b>	<b>\$ 1,499,146</b>	<b>\$ 1,566,775</b>	<b>\$ 1,566,775</b>	<b>\$ 1,566,775</b>

The budget reflects the final 2017 debt payments, administration and the donation to TID #3 approved in the 2015 Project Plan Amendment. The boundary project plan amendment that reduced the size of the district will be reflected in the equalized values released in August of 2017 and will impact the increment generated beginning 2018.

**TAX INCREMENT DISTRICT NUMBER FIVE FUND**

**DISTRICT FUTURE OBLIGATIONS:**

The final debt payment for Tax Increment District Number Five will be made in 2017.

	Original Amount Borrowed	Repaid	Balance 12/31/2016
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	2,155,000	285,000
<b>Total</b>	<b>\$9,936,877</b>	<b>\$9,651,877</b>	<b>\$285,000</b>

**DEBT RETIREMENT:**

	Principal	Total Interest	Total
2017	285,000	4,774	289,774

**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%
2016	53,242,300	10.51%

**TAX INCREMENT DISTRICT NUMBER FIVE FUND**

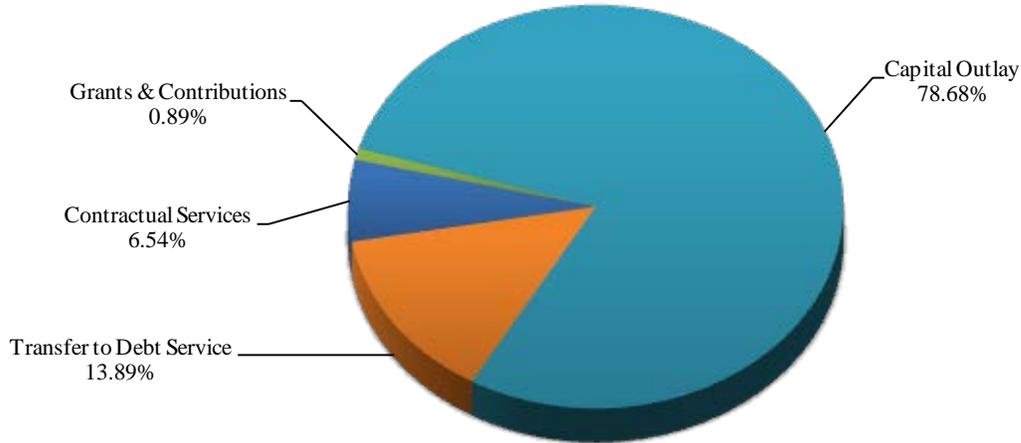
**CASH FLOW PROJECTIONS:**

Year	USES OF FUNDS			SOURCES OF FUNDS			Annual Surplus (Deficit)	Increment Donatin to TID #3	Cumulative Balance
	Total Annual Debt Service	Administrative, Organization & Discretionary Costs	Developer Incentives	Tax Increment	Other Income				
<b>Accumulated Balance</b>									(\$198,888)
19 2015	\$281,028	\$37,674	\$600,000	\$1,185,556	\$151,914	\$418,768		\$219,880	
20 2016	\$283,598	\$7,150		\$1,307,236	\$191,910	\$1,208,398	\$1,428,278	\$0	
21 2017	\$289,774	\$6,150		\$1,400,000	\$166,775	\$1,270,851	\$1,270,851	\$0	
22 2018		\$6,000		\$678,000	\$161,042	\$833,042	\$833,042	\$0	
23 2019		\$6,000		\$998,187	\$161,042	\$1,153,229	\$1,153,229	\$0	
24 2020		\$6,000		\$1,008,168	\$161,042	\$1,163,210	\$1,163,210	\$0	
2021		\$6,000		\$1,018,250	\$161,042	\$1,173,292	<u>\$1,173,292</u>	\$0	
							<u>\$7,021,902</u>		



**TAX INCREMENT DISTRICT NUMBER SIX FUND**

**BUDGET:**



<b>BUDGET SUMMARY</b>								
	2014	2015	2016			2017		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Contractual Services	\$ 52,132	\$ 82,186	\$ 560,150	\$ 620,150	\$ 210,150	\$ 550,150	\$ 550,150	\$ 550,150
Debt Service								
Grants & Contributions	571,777	413,726	206,032	226,875	151,875	75,000	75,000	75,000
Debt Service					36,083			
Capital Outlay	307,470	251,299	4,863,168	5,010,776	3,880,041	6,623,794	6,623,794	6,623,794
Transfer to Debt Service	769,689	703,182	497,031	497,031	497,031	1,169,612	1,169,612	1,169,612
<b>Total Expenses</b>	<b>\$ 1,701,068</b>	<b>\$ 1,450,393</b>	<b>\$ 6,126,381</b>	<b>\$ 6,354,832</b>	<b>\$ 4,775,180</b>	<b>\$ 8,418,556</b>	<b>\$ 8,418,556</b>	<b>\$ 8,418,556</b>
Taxes	\$ 1,272,336	\$ 1,592,676	\$ 1,651,520	\$ 1,651,520	\$ 1,715,114	\$ 1,675,000	\$ 1,675,000	\$ 1,675,000
Public Charges	100,560	35,011	31,350	31,350	31,350	30,760	30,760	30,760
Miscellaneous	6,920	27,447	6,196	6,196	14,657	14,657	14,657	14,657
Other Financing Sources			4,500,000	4,500,000	4,515,000	5,830,000	5,830,000	5,830,000
<b>Total Revenues</b>	<b>\$ 1,379,816</b>	<b>\$ 1,655,134</b>	<b>\$ 6,189,066</b>	<b>\$ 6,189,066</b>	<b>\$ 6,276,121</b>	<b>\$ 7,550,417</b>	<b>\$ 7,550,417</b>	<b>\$ 7,550,417</b>

**BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:**

The 2017 budget anticipates developer payments, capital outlay, debt retirement and administrative costs outlined within the cash flow statement.

## TAX INCREMENT DISTRICT NUMBER SIX FUND

### DISTRICT FUTURE OBLIGATIONS:

The District is currently retiring four general obligation note issues.

- 2005A General Obligation Note financed the road construction along 17<sup>th</sup> and 20<sup>th</sup> Avenues and the Hospital Loop.
- 2010A General Obligation Note financed Sherman Street 17<sup>th</sup> Avenue to 22<sup>nd</sup> Avenue.
- 2011A General Obligation Note financed a variety of infrastructure projects.
- 2012B General Obligation Note financed a portion of 12<sup>th</sup> Avenue reconstruction and water and sewer replacement.
- 2013A Financed Westwood Drive and the County Highway U four lane expansion construction.
- 2016A General Obligation Note financed the Thomas Street Land Acquisition

	Original Amount Borrowed	Repaid	Balance 12/31/2016
2005A General Obligation Note	\$1,539,475	\$1,539,475	\$0
2010A General Obligation Note	\$400,000	\$240,000	\$160,000
2011A General Obligation Note	\$1,244,970	\$623,700	\$621,270
2012B General Obligation Note	\$700,000	\$290,000	\$410,000
2013A General Obligation Note	\$2,065,000	\$665,000	\$1,400,000
2016A General Obligation Note	\$4,515,000		\$4,515,000
	<u>\$10,464,445</u>	<u>\$3,358,175</u>	<u>\$7,106,270</u>

	Principal	Interest	Total
2017	974,740	194,872	1,169,612
2018	944,740	134,095	1,078,835
2019	894,740	115,187	1,009,927
2020	903,930	96,292	1,000,222
2021	868,120	77,551	945,671
2022	755,000	58,000	813,000
2023	705,000	37,025	742,025
2024	525,000	18,575	543,575
2025	535,000	5,350	540,350
2026	-	-	-
	<u>7,106,270</u>	<u>799,238</u>	<u>8,340,248</u>

### DEVELOPER AGREEMENT OBLIGATIONS:

The City of Wausau entered into a development agreement on March 4<sup>th</sup>, 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 \$455,550. 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 20<sup>th</sup> 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

## TAX INCREMENT DISTRICT NUMBER SIX FUND

development costs totaling \$200,000 through developer funded financing. Payments are based upon 95% of the taxes collected without interest. \$200,000 has been paid in full.

The City of Wausau entered into a development agreement with Kocourek Automotive Group for the development of 1.7 acres located on 20<sup>th</sup> 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. \$75,000 was paid in 2016 with the 2<sup>nd</sup> \$75,000 included in the 2017 budget.

The City of Wausau entered into a development agreement with Thunder Lube, Inc. for the construction of a mechanic and retail shop on 17<sup>th</sup> 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 5<sup>th</sup> 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. The developer incentives have been disbursed as agreed.

### 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%
2016	\$138,440,700	-0.39%

**TAX INCREMENT DISTRICT NUMBER SIX FUND**

**CASH FLOW PROJECTIONS:**

No district retirement date has been estimated due to the significance of the projects outstanding. The cash flow contains the 2017 Thomas Street project along with projected debt retirement. The cash flow does not contain total projected costs for Thomas Street Project Phase II or Bridge Street Realignment.

**CITY OF WAUSAU**

**TID #6 CASH FLOW PROJECTIONS**

Year	USES OF FUNDS					SOURCES OF FUNDS					Annual Surplus (Deficit)	Cumulative Balance
	Total Annual Debt Service	Debt Retirement	Administrative, 2017 Thomas St Organization, & Discretionary Costs	Developer Incentives	Capital Expenditures	Other Income	Loan Repayments	Special Assessment Income	Debt Proceeds	Tax Increment		
<b>ACTUAL</b>												
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	557,757		\$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)
2015	\$703,182		\$152,588	\$294,311	\$300,311	\$85,647	\$22,854	\$39,605		\$1,507,029	\$204,743	(\$426,102)
<b>ESTIMATED</b>												
2016	\$533,114		\$210,150	\$151,875	\$3,880,041	\$94,351	\$14,657	\$31,350	\$4,515,000	\$1,620,763	\$1,500,941	\$1,074,839
2017	\$1,169,612		\$550,150	\$75,000	\$6,623,794	\$75,000	\$14,657	\$30,760	\$5,830,000	\$1,600,000	(\$868,139)	\$206,700
2018	\$479,235	\$650,000	\$200,000			\$75,000	\$14,657			\$1,700,000	\$460,422	\$667,122
2019	\$470,027	\$650,000	\$43,450			\$75,000	\$310,355			\$1,700,000	\$921,878	\$1,589,000
2020	\$459,622	\$650,000	\$18,000			\$75,000	\$14,657			\$1,700,000	\$662,035	\$2,251,035
2021	\$404,571	\$650,000	\$18,000			\$75,000	\$14,657			\$1,700,000	\$717,086	\$2,968,121
2022	\$274,050	\$650,000	\$18,000			\$75,000	\$14,657			\$1,700,000	\$847,607	\$3,815,728
2022	\$203,000	\$650,000	\$18,000			\$75,000	\$15,282			\$1,700,000	\$919,282	\$4,735,010
2023		\$650,000	\$18,000			\$75,000	\$9,961			\$1,700,000	\$1,116,961	\$5,851,971
2024		\$650,000	\$18,000			\$75,000	\$9,961			\$1,700,000	\$1,116,961	\$6,968,932
2025		\$1,300,000	\$18,000			\$75,000	\$9,961			\$1,700,000	\$466,961	\$7,435,893*
<b>TOTAL</b>	<b>7,591,373</b>	<b>6,500,000</b>	<b>1,646,514</b>	<b>2,884,801</b>	<b>19,352,154</b>	<b>1,541,590</b>	<b>466,316</b>	<b>339,319</b>	<b>16,294,445</b>	<b>26,769,065</b>		

**2017**

Thomas Street	
Construction, utilities, demolition and engineering	\$6,270,000
Other Street Improvements	\$200,000
U/K - Final DOT Payment	\$120,626
Stewart Ave and 17th Final DOT Payment	\$33,168
Capital Outlay	\$6,623,794
Developer Payments	
Kocourek Automotive Group	\$75,000
Other Professional Services and Administration	\$550,150

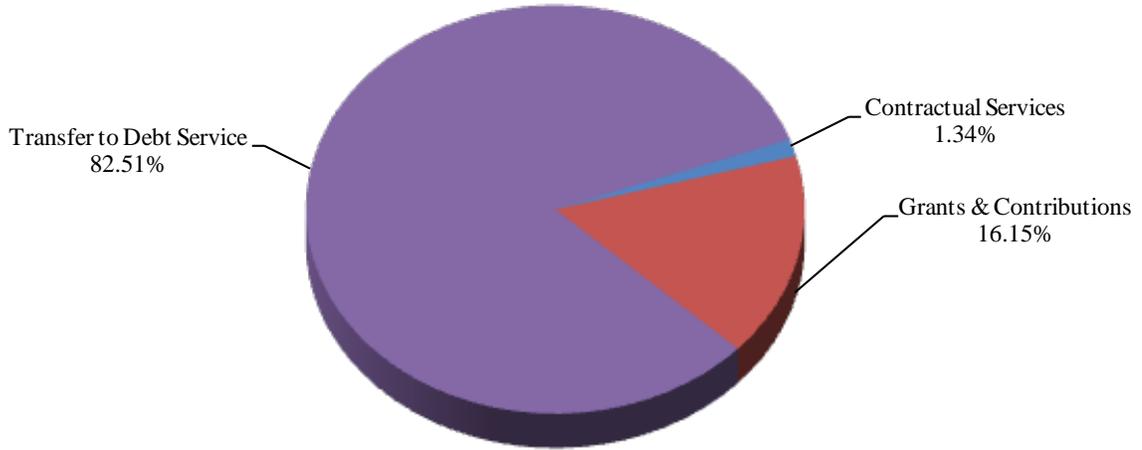
\* Increment will be used to fund the second phase of Thomas Street and other TID plan project costs

The 2017 debt issue will be sized to minimize interest payments, utilize excess cash on hand and match increment revenue stream. The level payments presented in the cash flow is represents a worse case impact.



**TAX INCREMENT DISTRICT NUMBER SEVEN FUND**

**BUDGET:**



<b>BUDGET SUMMARY</b>									
	2014		2015		2016			2017	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted	
Contractual Services	\$ 9,597	\$ 11,051	\$ 57,650	\$ 117,650	\$ 7,650	\$ 9,150	\$ 9,150	\$ 9,150	
Grants & Contributions		75,000	110,000	110,000		110,000	110,000	110,000	
Capital Outlay		40,000	245,000	245,000	440		-	-	
Transfer to Debt Service	671,117	631,951	613,851	613,851	613,851	562,113	562,113	562,113	
<b>Total Expenses</b>	<b>\$ 680,714</b>	<b>\$ 758,002</b>	<b>\$ 1,026,501</b>	<b>\$ 1,086,501</b>	<b>\$ 621,941</b>	<b>\$ 681,263</b>	<b>\$ 681,263</b>	<b>\$ 681,263</b>	
Taxes	\$ 427,930	\$ 540,583	\$ 567,000	\$ 567,000	\$ 582,743	\$ 565,500	\$ 565,500	\$ 565,500	
Public Charges									
Miscellaneous	25								
Debt Proceeds			200,000	200,000			-	-	
<b>Total Revenues</b>	<b>\$ 427,955</b>	<b>\$ 540,583</b>	<b>\$ 767,000</b>	<b>\$ 767,000</b>	<b>\$ 582,743</b>	<b>\$ 565,500</b>	<b>\$ 565,500</b>	<b>\$ 565,500</b>	

**BUDGET HIGHLIGHTS:**

The 2017 budget provides for administrative costs, debt retirement and a developer payment of \$110,000 as provided for in the developer’s agreement with Stewart Avenue LLC.

**TAX INCREMENT DISTRICT NUMBER SEVEN FUND**

**DISTRICT FUTURE OBLIGATIONS:**

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

	Original Amount		Balance
	Borrowed	Repaid	12/31/2016
2006A General Obligation Note	\$ 350,000	\$ 350,000	\$ -
2007A General Obligation Note	469,962	469,962	-
2008A General Obligation Note	3,655,000	2,920,000	735,000
2009A General Obligation Note	680,000	470,000	210,000
2010A General Obligation Note	78,000	40,000	38,000
2012B General Obligation Note	110,105	110,105	0
2013B General Obligation Note	445,000	150,000	295,000
2014A GO (to refinance 2007 Issue)	135,000	90,000	45,000
	<u>\$ 5,923,067</u>	<u>\$4,600,067</u>	<u>\$ 1,323,000</u>

	PRINCIPAL	INTEREST	TOTAL
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>1,323,000</u>	<u>61,002</u>	<u>1,384,002</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%.

	<u>Authorized</u>	<u>Paid</u>
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>

**TAX INCREMENT DISTRICT NUMBER SEVEN FUND**

**CASH FLOW PROJECTIONS:**

The cash flow predicts deficits early with the financial condition improving with the creation of new developments planned within the 2800 Stewart Avenue, LLC development agreement for the commercial area of the Hwy29/52/I39 corridor. Temporary deficits will be financed by advances from other funds. As shown by the cash flow below, deficits peak in 2017 and decline thereafter.

**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		
<b>ACTUAL</b>										
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)
10 2015	\$631,954	\$9,619	\$75,000	\$41,432	\$8,039			\$532,544	(\$217,422)	(\$1,994,365)
<b>ESTIMATED</b>										
11 2016	\$613,851	\$7,650		\$440	\$8,442			\$574,301	(\$39,198)	(\$2,033,563)
12 2017	\$562,113	\$9,150	\$110,000 *		\$6,500			\$559,000	(\$115,763)	(\$2,149,326)
13 2018	\$515,394	\$8,150	\$110,000 *		\$8,000			\$610,000	(\$15,544)	(\$2,164,870)
14 2019	\$130,545	\$17,000	\$86,000 *		\$10,000			\$613,050	\$389,505	(\$1,775,365)
15 2020	\$51,350	\$17,000	\$86,000 *		\$10,000			\$616,115	\$471,765	(\$1,303,600)
16 2021	\$42,400	\$17,000	\$125,000 *		\$10,000			\$745,357	\$570,957	(\$732,643)
17 2022	\$41,600		\$160,000 *		\$10,000			\$749,084	\$557,484	(\$175,159)
18 2023	\$40,600		\$160,000 *		\$10,000			\$752,829	\$562,229	\$387,070
19 2024			\$160,000 *		\$10,000			\$756,593	\$606,593	\$993,663
20 2025			\$62,942 *		\$10,000			\$760,376	\$707,434	\$1,701,097
21 2026					\$10,000			\$764,178	\$774,178	\$2,475,275
<b>TOTAL</b>	<b>\$6,805,468</b>	<b>\$215,787</b>	<b>\$1,573,426</b>	<b>\$5,643,152</b>	<b>\$200,022</b>	<b>\$352,169</b>	<b>\$5,788,067</b>	<b>\$10,372,850</b>		

\*estimated payout schedule of developer agreement Stewart Avenue LLC

\*\* Increment estimated to increase based upon developer commitments

**TAX INCREMENT DISTRICT NUMBER SEVEN FUND**

**DISTRICT VALUATIONS:**

<b>YEAR</b>	<b>EQUALIZED VALUATION</b>	<b>PERCENTAGE CHANGE</b>
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%
2016	48,662,900	-3.69%

# TAX INCREMENT DISTRICT NUMBER EIGHT FUND

## MISSION:

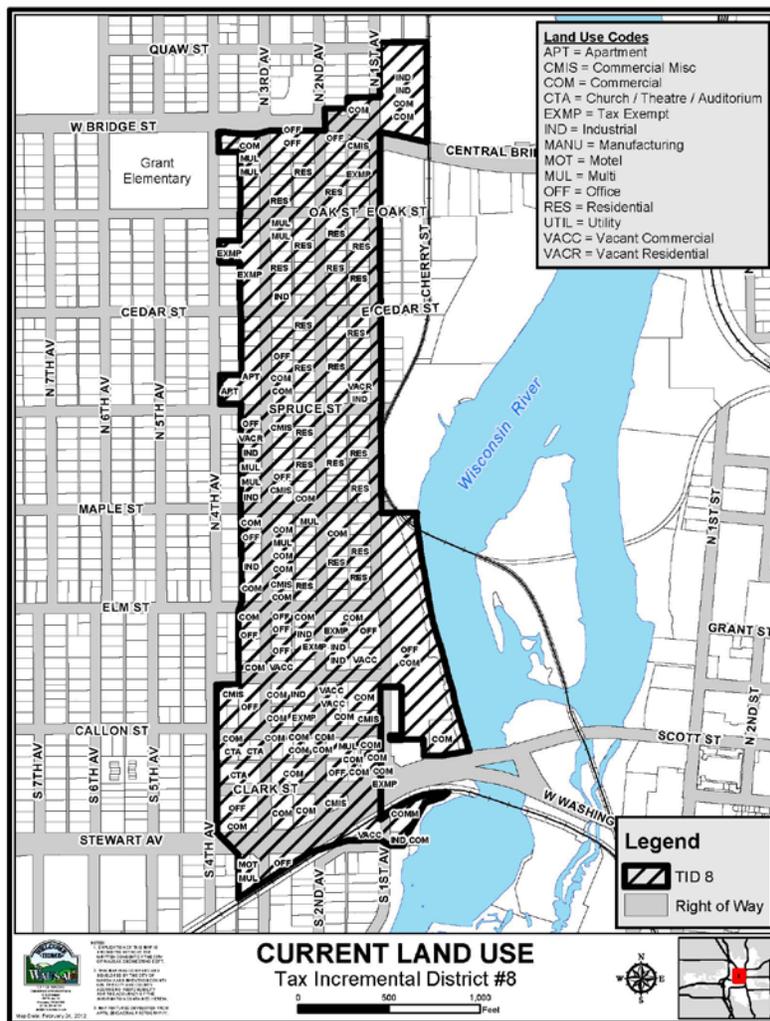
To fund public infrastructure, support economic development and blight elimination within the District. This district will complement the efforts of Tax Increment District Number Three located on the east side of the river.

## RESPONSIBILITIES:

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

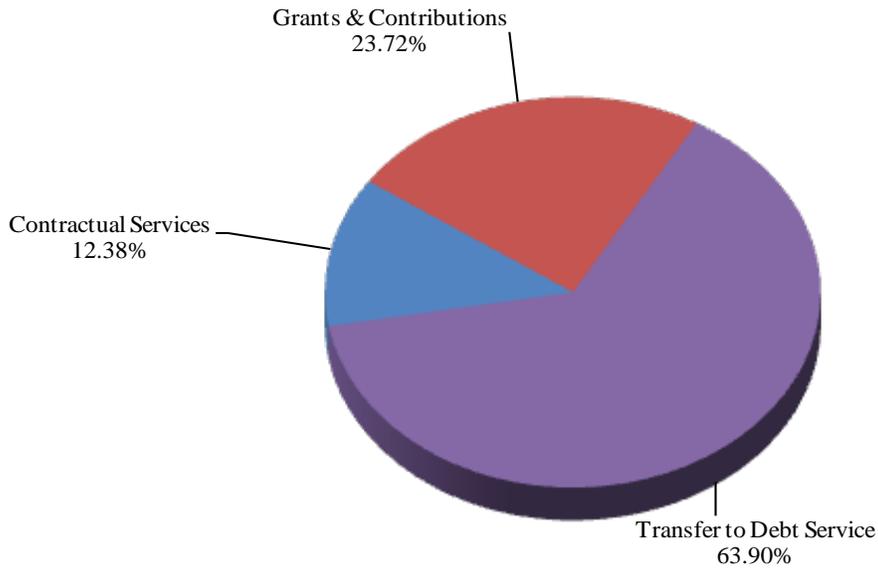
## DISTRICT FACTS:

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



## TAX INCREMENT DISTRICT NUMBER EIGHT FUND

### BUDGET:



BUDGET SUMMARY								
	2014	2015	2016			2017		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Contractual Services	\$ 40,526	\$ 42,629	\$ 67,650	\$ 127,650	\$ 127,500	\$ 30,000	\$ 30,000	\$ 30,000
Grants & Contributions			325,000	325,000	317,835	57,500	57,500	57,500
Capital Outlay	201,184	54,853	1,800,000	1,800,000	2,153,570		-	-
Transfer to Debt Service	372	8,957	118,441	118,441	118,441	154,852	154,852	154,852
<b>Total Expenses</b>	<b>\$ 242,082</b>	<b>\$ 106,439</b>	<b>\$ 2,311,091</b>	<b>\$ 2,371,091</b>	<b>\$ 2,717,346</b>	<b>\$ 242,352</b>	<b>\$ 242,352</b>	<b>\$ 242,352</b>
Taxes	\$ 183,660	\$ 335,837	\$ 339,193	\$ 339,193	\$ 396,319	\$ 337,502	\$ 337,502	\$ 337,502
Miscellaneous		\$ 125						
Debt Proceeds	190,000	1,023,732	550,000	550,000	760,000			
<b>Total Revenues</b>	<b>\$ 373,660</b>	<b>\$ 1,359,694</b>	<b>\$ 889,193</b>	<b>\$ 889,193</b>	<b>\$ 1,156,319</b>	<b>\$ 337,502</b>	<b>\$ 337,502</b>	<b>\$ 337,502</b>

### BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The 2017 budget provides for debt retirement, developer payments required under the Schierl agreement and administrative costs.

**TAX INCREMENT DISTRICT NUMBER EIGHT FUND**

**CASH FLOW PROJECTIONS:**

**CASH FLOW PROJECTIONS**

Year	USES OF FUNDS					SOURCES OF FUNDS			Annual Surplus (Deficit)	Cumulative Balance	
	Annual Debt Service	Administrative, Organization & Discretionary Costs	Developer Payments	CVS Tax Claim	Capital Expenditures	Debt Proceeds	Other Income	Tax Increment			
<b>ACTUAL</b>											
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
4	2015	8,957	21,155			76,326	1,020,000	199,366	140,328	1,253,256	1,358,962
<b>ESTIMATED</b>											
5	2016	118,441	67,500	275,000	42,835	2,213,570	760,000	201,817	194,502	(1,561,027)	(202,065)
6	2017	154,852	30,000	57,500				185,000	152,502	95,150	(106,915)
7	2018	163,412	30,000	57,500		100,000		175,000	225,000	49,088	(57,827)
8	2019	555,516	20,000	57,500		150,000		160,000	250,000	(373,016)	(430,843)
9	2020	149,506	9,000	57,500				175,000	250,000	208,994	(221,849)
10	2021	147,624	9,000	57,500				175,000	250,000	210,876	(10,973)
11	2022	150,440	9,000					175,000	250,000	265,560	254,587
12	2023	147,963	9,000					175,000	250,000	268,037	522,624
13	2024	150,182	9,000					175,000	250,000	265,818	788,442
14	2025	147,031	9,000					175,000	250,000	268,969	1,057,411
15	2026	59,675	9,000					175,000	250,000	356,325	1,413,736
16	2027	58,275	9,000					175,000	250,000	357,725	1,771,461
17	2028	56,875	9,000					175,000	250,000	359,125	2,130,586
18	2029	55,363	9,000					175,000	250,000	360,637	2,491,223
19	2030	53,738	9,000					175,000	250,000	362,262	2,853,485
20	2031	52,113	9,000					175,000	250,000	363,887	3,217,372
21	2032	40,650						175,000	250,000	384,350	3,601,722
<b>TOTAL</b>		<b>\$2,270,985</b>	<b>\$300,563</b>	<b>\$562,500</b>		<b>\$2,783,570</b>	<b>\$1,970,000</b>	<b>\$3,379,843</b>	<b>\$4,212,332</b>		

**2016**

**PROJECT COSTS:**

415 S First Avenue	225,000
Parking Pavement Marking Project	75,238
Pavement Improvements	47,436
2nd Avenue, Stewart Ave to Elm Street Reconstruct	1,352,511
Wayfinding	60,000
Street Lighting and Utility Relocation	453,385
	<u>2,213,570</u>

**2018-2019**

Housing Improvement Revolving Loan Fund	250,000
---	---------

**TAX INCREMENT DISTRICT NUMBER EIGHT FUND**

**VALUATION HISTORY:**

YEAR	EQUALIZED VALUATION	PERCENTAGE CHANGE
2012	\$35,408,900	
2013	35,157,500	-0.71%
2014	40,684,200	15.72%
2015	42,521,400	4.52%
2016	39,478,200	-7.16%

**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 2<sup>nd</sup> Avenue and Clark Street project.

	Original Amount Borrowed	Repaid	12/31/2015
2014 Foundation Loan	\$ 190,000		\$ 190,000
2015 A Promissory Note	1,020,000	95,000	925,000
2016 B General Obligation Bond	555,000		555,000
	<u>\$ 1,765,000</u>	<u>\$ 95,000</u>	<u>\$ 1,670,000</u>

The budget expects that the Common Council will execute a \$205,000 promissory note with the Judd S Alexander Foundation for the purchase of 415 S. 1<sup>st</sup> Avenue.

	TOTAL		
	Principal	Interest	Total
2014	-	372	372
2015	-	5,225	5,225
2016	95,000	23,441	118,441
2017	110,000	39,214	149,214
2018	125,000	32,774	157,774
2019	315,000	29,878	344,878
2020	125,000	24,506	149,506
2021	125,000	22,624	147,624
2022	130,000	20,440	150,440
2023	130,000	17,963	147,963
2024	135,000	15,182	150,182
2025	135,000	12,031	147,031
2026	50,000	9,675	59,675
2027	50,000	8,275	58,275
2028	50,000	6,875	56,875
2029	50,000	5,363	55,363
2030	50,000	3,738	53,738
2031	50,000	2,113	52,113
2032	40,000	650	40,650
	-	-	-
	<u>1,670,000</u>	<u>274,739</u>	<u>2,039,739</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 has been completed.

# TAX INCREMENT DISTRICT NUMBER NINE FUND

## MISSION:

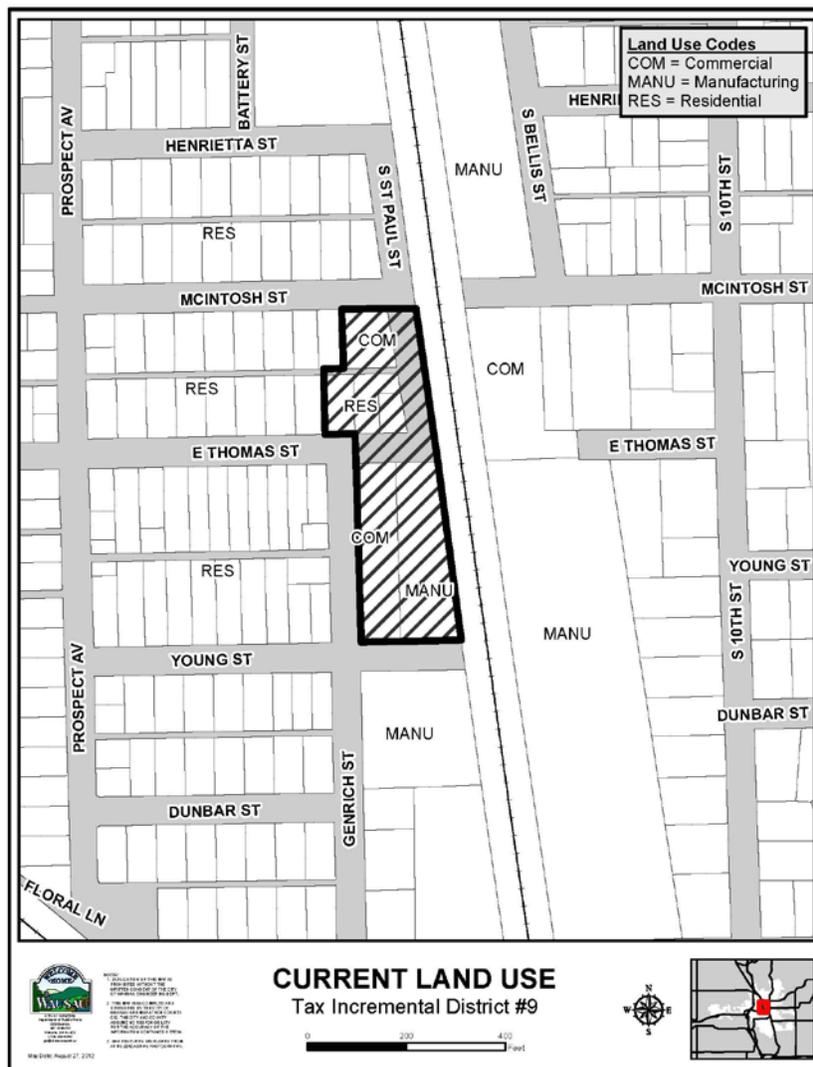
To fund public infrastructure, support economic development and blight elimination within the District. This district was specifically created to facilitate expansion of Big Bull Falls Brewery.

## RESPONSIBILITIES:

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

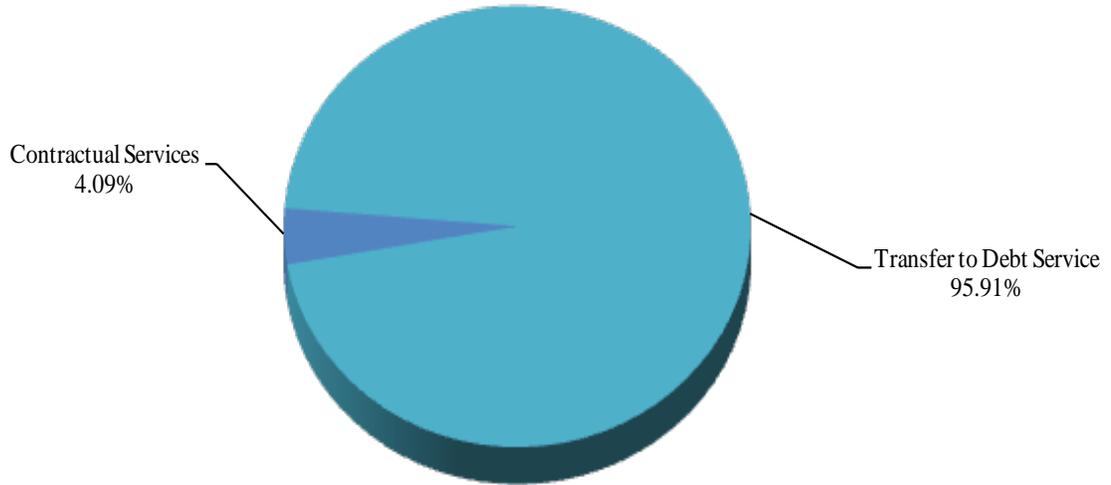
## DISTRICT FACTS:

Creation Date: September 25, 2012  
 Last Date Project Costs Incurred: September 25, 2034  
 Mandated Final Dissolution Date: September 25, 2039



**TAX INCREMENT DISTRICT NUMBER NINE FUND**

**BUDGET:**



<b>BUDGET SUMMARY</b>								
	2014	2015	2016			2017		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Contractual Services	\$ 2,284	\$ 554	\$ 3,150	\$ 3,150	\$ 3,150	\$ 3,150	\$ 3,150	\$ 3,150
Grants & Contributions								
Debt Service								
Capital Outlay								
Transfer to Debt Service	78,868	75,405	74,674	74,674	74,674	73,861	73,861	73,861
<b>Total Expenses</b>	<b>\$ 81,152</b>	<b>\$ 75,959</b>	<b>\$ 77,824</b>	<b>\$ 77,824</b>	<b>\$ 77,824</b>	<b>\$ 77,011</b>	<b>\$ 77,011</b>	<b>\$ 77,011</b>
Taxes	39	30,610	23,578	23,578	\$ 24,415	\$ 23,728	\$ 23,728	\$ 23,728
Miscellaneous		57,534	57,514	57,514	57,514	57,514	57,514	57,514
Debt Proceeds								
<b>Total Revenues</b>	<b>\$ 39</b>	<b>\$ 88,144</b>	<b>\$ 81,092</b>	<b>\$ 81,092</b>	<b>\$ 81,929</b>	<b>\$ 81,242</b>	<b>\$ 81,242</b>	<b>\$ 81,242</b>

**BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:**

The 2017 reflects developer loan repayments and tax increment from the project. Expenses represent the debt retirement and administrative costs.

**TAX INCREMENT DISTRICT NUMBER NINE FUND**

**VALUATION HISTORY:**

YEAR	EQUALIZED VALUATION	PERCENTAGE CHANGE
2012	\$1,232,400	
2013	1,055,300	-14.37%
2014	1,688,400	59.99%
2015	2,118,800	25.49%
2016	2,067,800	-2.41%

**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 12/31/2016
2013B General Obligation Note	630,000	195,000	435,000
	<u>\$630,000</u>	<u>\$195,000</u>	<u>\$435,000</u>

	PRINCIPAL	INTEREST	TOTAL
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>435,000</u>	<u>36,704</u>	<u>471,704</u>

**TAX INCREMENT DISTRICT NUMBER NINE FUND**

**DISTRICT CASH FLOW PROJECTIONS:**

The district expects to maintain a minor deficit balance until 2023. Revenues to the district consist of Bull Fall loan repayments and tax increment. The cash flow anticipates residential blight elimination of \$100,000 in 2018 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			
<b>ACTUAL</b>												
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)
2015	\$75,405		\$554			\$57,534	\$18,480		\$12,130		\$12,185	(\$78,800)
<b>ESTIMATED</b>												
2016	\$74,674		\$3,150			\$57,514			\$24,240		\$3,930	(\$74,870)
2017	\$73,861		\$3,150			\$57,514			\$24,604		\$5,107	(\$69,763)
2018	\$72,935	\$11,425	\$3,150		\$100,000	\$57,514		\$100,000	\$24,973		(\$5,023)	(\$74,786)
2019	\$71,798	\$11,425	\$3,150			\$57,514			\$25,348		(\$3,511)	(\$78,297)
2020	\$65,520	\$11,425	\$3,150			\$57,514			\$25,728		\$3,147	(\$75,150)
2021	\$64,125	\$11,425	\$3,150			\$57,514			\$26,114		\$4,928	(\$70,222)
2022	\$62,580	\$11,425	\$3,150			\$57,514			\$26,506		\$6,865	(\$63,357)
2023	\$60,885	\$11,425	\$3,150			\$57,514			\$26,904		\$8,958	(\$54,399)
2024		\$11,425	\$3,150			\$57,514			\$27,308		\$70,247	\$15,848
2025		\$11,425	\$3,150						\$27,718		\$13,143	\$28,991
2026		\$11,425	\$3,150						\$28,134		\$13,559	\$42,550
2027		\$11,425	\$3,150						\$28,556		\$13,981	\$56,531
<b>TOTAL</b>	<b>\$700,651</b>	<b>\$114,250</b>	<b>\$81,810</b>	<b>\$600,000</b>	<b>\$100,000</b>	<b>\$575,160</b>	<b>\$18,519</b>	<b>\$731,300</b>	<b>\$328,263</b>			

# TAX INCREMENT DISTRICT NUMBER TEN FUND

## MISSION:

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

## RESPONSIBILITIES:

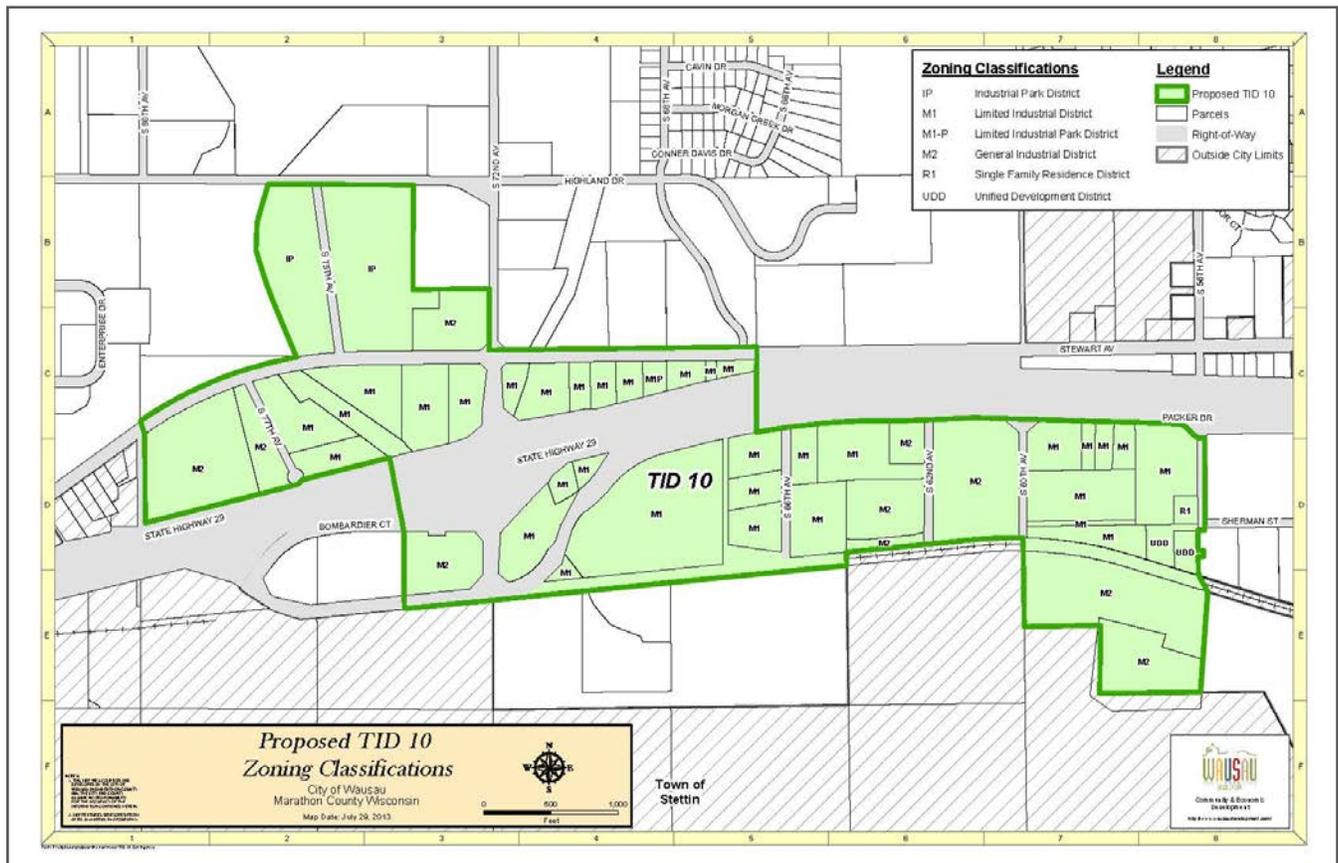
This fund accounts for the receipt of district increment, and other program income generated from the project. These funds are applied to debt service and other eligible capital costs.

## DISTRICT FACTS:

Creation Date: September 10, 2013

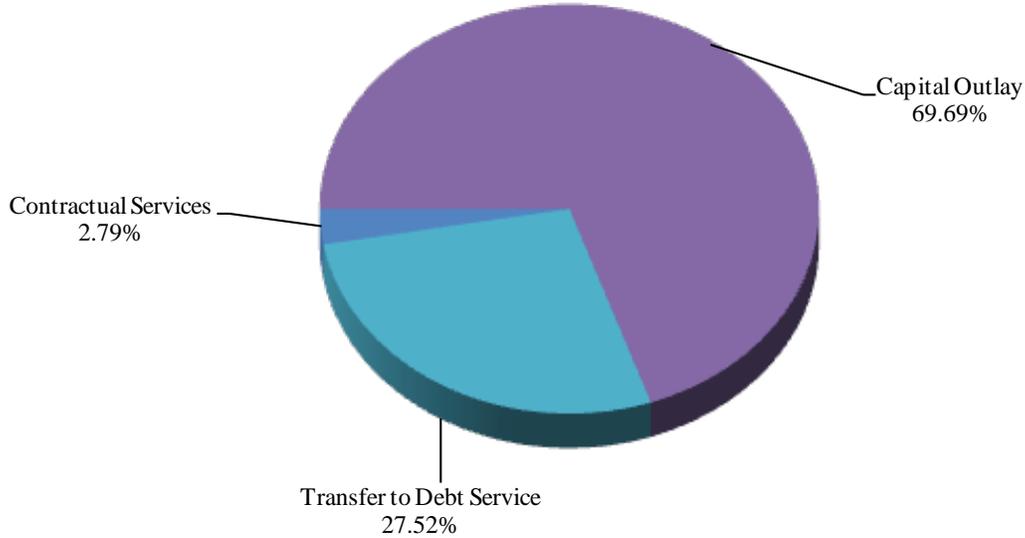
Last Date Project Costs Incurred: September 10, 2028

Mandated Final Dissolution Date: September 10, 2033



**TAX INCREMENT DISTRICT NUMBER TEN FUND**

**BUDGET:**



<b>BUDGET SUMMARY</b>								
	2014	2015	2016			2017		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Contractual Services	\$ 32,338	\$ 41,581	\$ 2,150	\$ 2,150	\$ 14,193	\$ 6,000	\$ 6,000	\$ 6,000
Debt Service	9,866	12,660		-				
Grants & Contributions		1,200,000		125,000	125,000			
Capital Outlay	201,909	240,276	35,000	35,000		150,000	150,000	150,000
Transfer to Debt Service		42,672	44,300	44,300	44,300	59,223	59,223	59,223
<b>Total Expenses</b>	<b>\$ 244,113</b>	<b>\$ 1,537,189</b>	<b>\$ 81,450</b>	<b>\$ 206,450</b>	<b>\$ 183,493</b>	<b>\$ 215,223</b>	<b>\$ 215,223</b>	<b>\$ 215,223</b>
Taxes		33,001	\$ 78,842	78,842	82,865	\$ 84,000	\$ 84,000	\$ 84,000
Debt Proceeds	314,741	1,260,047						
<b>Total Revenues</b>	<b>\$ 314,741</b>	<b>\$ 1,293,048</b>	<b>\$ 78,842</b>	<b>\$ 78,842</b>	<b>\$ 82,865</b>	<b>\$ 84,000</b>	<b>\$ 84,000</b>	<b>\$ 84,000</b>

**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 modified budget provided for a developer payment to Wausau Coated in the amount of \$125,000. No outstanding developer obligations exist. The 2017 budget provides for improvements at the 72<sup>nd</sup> business campus exchange including pavement rehabilitation from 72<sup>nd</sup> Ave to Packer Drive administrative costs and debt retirement.

**TAX INCREMENT DISTRICT NUMBER TEN FUND**

**DISTRICT FUTURE OBLIGATIONS:**

	Original Amount Borrowed	Repaid	Balance 12/31/2016
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>

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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>\$ 323,120</u>	<u>\$ 1,858,120</u>

**DISTRICT VALUATIONS:**

YEAR	EQUALIZED VALUATION	PERCENTAGE CHANGE
2013	\$46,509,200	
2014	47,065,400	1.20%
2015	48,180,500	2.37%
2016	49,938,800	3.65%

**DEVELOPER OBLIGATIONS:**

On September 9<sup>th</sup>, 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.

**TAX INCREMENT DISTRICT NUMBER TEN FUND**

On June 15, 2016 the City of Wausau entered into a developer agreement with PI of Schofield and Wausau Coated Enterprises 3, LLC to provide incentives for the development of the JARP facility in the Wausau Business Campus. The City agreed to make a developer payment of \$125,000 to reimburse Wausau Coated for utility improvements necessary to subdivide and sell a portion of their site to JARP. In addition, JARP agreed to purchase the site from Wausau Coated, construct \$50,000 of facility improvements and create 30 new full time positions. The developer payment is paid in full.

**CASH FLOW PROJECTIONS:**

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

Year	USES OF FUNDS				SOURCES OF FUNDS		Annual Surplus (Deficit)	Cumulative Balance
	Debt Service	Administrative & Fiscal Charges	Developer Grant	Capital Expenditures	Debt Proceeds	Existing Increment		
<b>ACTUAL</b>								
1	2013		\$1,000				(\$1,000)	(\$1,000)
2	2014		\$37,464		\$201,909	\$310,000	\$70,627	\$69,627
3	2015	\$20,285	\$41,581	\$1,200,000	\$240,276	\$1,225,000	\$33,001	(\$244,141) (\$174,514)
<b>ESTIMATED</b>								
4	2016	\$44,300	\$14,193	125,000	180,000	\$82,865	(\$280,628)	(\$455,142)
5	2017	\$59,223	\$6,000		150,000	\$84,000	(\$131,223)	(\$586,365)
6	2018	\$142,973	\$6,000			\$160,000	\$11,027	(\$575,338)
7	2019	\$140,873	\$6,000			\$160,400	\$13,527	(\$561,811)
8	2020	\$138,773	\$6,000			\$160,801	\$16,028	(\$545,783)
9	2021	\$141,410	\$6,000			\$161,203	\$13,793	(\$531,990)
10	2022	\$143,723	\$6,000			\$161,606	\$11,883	(\$520,107)
11	2023	\$141,029	\$6,000			\$162,010	\$14,981	(\$505,126)
12	2024	\$143,210	\$6,000			\$162,415	\$13,205	(\$491,921)
13	2025	\$140,211	\$6,000			\$162,821	\$16,610	(\$475,311)
14	2026	\$136,910	\$6,000			\$163,228	\$20,318	(\$454,993)
15	2027	\$138,235	\$6,000			\$163,636	\$19,401	(\$435,592)
16	2028	\$139,410	\$6,000			\$164,045	\$18,635	(\$416,957)
17	2029	\$140,435	\$6,000			\$164,455	\$18,020	(\$398,937)
18	2030	\$111,705	\$6,000			\$164,866	\$47,161	(\$351,776)
19	2031		\$6,000			\$165,278	\$159,278	(\$192,498)
20	2032		\$6,000			\$165,691	\$159,691	(\$32,807)
21	2033		\$6,000			\$166,105	\$160,105	\$127,298
	2034		\$6,000			\$166,520	\$160,520	\$287,818
<b>TOTAL</b>		<b>\$1,922,705</b>	<b>\$201,238</b>	<b>\$1,325,000</b>	<b>\$772,185</b>	<b>\$1,535,000</b>	<b>\$2,974,946</b>	

Jarp Grant

Mandated Termination Date  
9/17/2033

# CITY OF WAUSAU

## CONSOLIDATED EXPENDITURES AND REVENUES INTERNAL SERVICE FUNDS 2017 BUDGET

	170.170 - MOTOR POOL	170.171 - CVMIC SELF INSURANCE FUND	170.173 - EMPLOYEE BENEFITS INSURANCE	TOTAL
910 - PERSONAL SERVICE	\$ 673,087	\$ -	\$ -	\$ 673,087
920 - CONTRACTUAL SERVICES	221,200	105,000	413,868	740,068
930 - SUPPLIES & EXPENSE	1,032,584	-	-	1,032,584
950 - FIXED CHARGES	895,000	842,800	5,412,408	7,150,208
980 - CAPITAL OUTLAY	1,235,361	-	-	1,235,361
990 - OTHER FINANCING USES	125,000	-	-	125,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,182,232</b>	<b>\$ 947,800</b>	<b>\$ 5,826,276</b>	<b>\$ 10,956,308</b>
845 - PUBLIC CHARGES FOR SERVICES	\$ -	\$ -	\$ 12,820	\$ 12,820
847 - INTERGOVT CHARGES FOR SERVICES	3,076,000	897,800	5,820,440	9,794,240
848 - MISCELLANEOUS REVENUE	70,500	50,000	-	120,500
<b>TOTAL REVENUE</b>	<b>\$ 3,146,500</b>	<b>\$ 947,800</b>	<b>\$ 5,833,260</b>	<b>\$ 9,927,560</b>

# 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.

## **2016 ACCOMPLISHMENTS:**

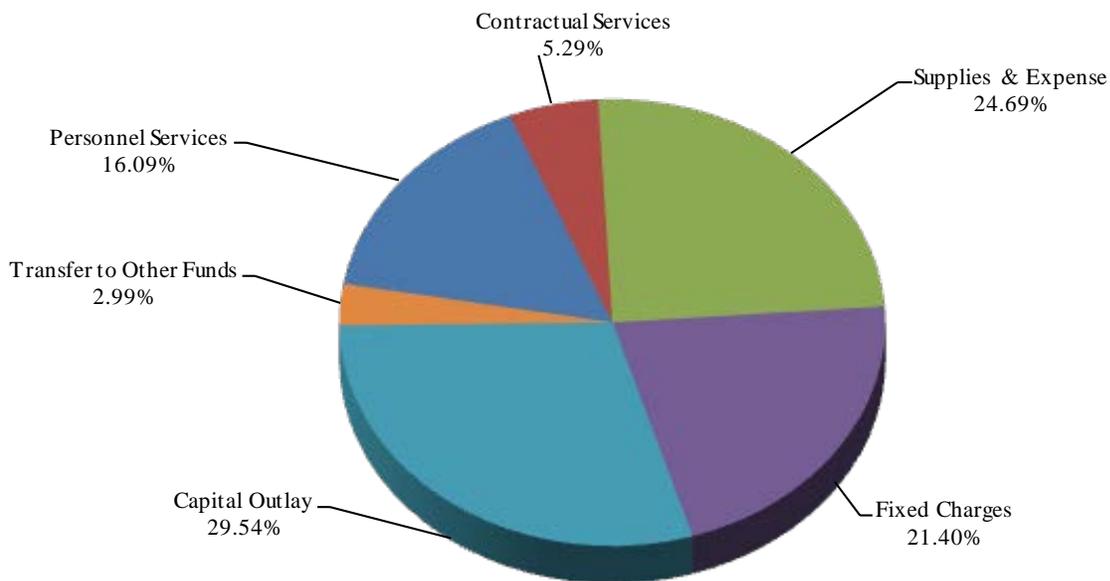
- 1641 total repair orders were completed. 1,153 repair orders were completed for DPW for a total repair cost of \$906,956.78. 291 repair orders were completed for the Police Department for a total repair cost of \$125,903.57. 123 repair orders were completed for the Fire Department for a total repair cost of \$101,734.46. 36 repair orders were completed for the Airport for the total repair cost of \$30,469.59, and 38 repair orders were completed for the Sewer Department for a total repair cost of \$15,158.94.
- The Department of Public Works used 59,433 gallons of diesel for a cost of \$180,253 and 14,142 gallons of no lead for a cost of \$40,092.
- The Police Department used 40,166 gallons of no lead for a cost of \$113,833. Total 457,266 miles driven.
- The Fire Department used 13,775 gallons of diesel for a cost of \$41,635 and 2333 gallons of no lead for a cost of \$6624.
- The Airport used 937 gallons of diesel for a cost of \$2,896.
- The Sewer Department used 9,604 gallons of diesel for a cost of \$28,836 and 1,542 gallons of no lead for a cost of \$4,409.
- The Water Department used 3,457 gallons of diesel for a cost of \$10,548 and 6,466 gallons of no lead for a cost of \$18,348.
- WATS used 196 gallons of diesel for a cost of \$597 and 741 gallons of no lead for a cost of \$2,102.
- The Park Department used 18,389 gallons of diesel for a cost of \$55,396 and 22,658 gallons of no lead for a cost of \$63,960.
- The motor pool shop maintained 327 pieces of equipment for Public Works, 23 for the Sewer Dept., 55 for the Police Dept. 66 for the Fire Dept., and 13 for the Airport.
- Partnered with NTC and the Wausau school system with the youth apprentice program
- Incorporated a lease program to upgrade the light duty fleet
- Evaluated the shop labor rate and adjusted accordingly to accommodate for rising costs and continually changing technology.
- Partnered with NTC to provide ongoing training for maintenance technicians
- Reduced the fleet size by eliminating obsolete or unused equipment

## MOTOR POOL FUND

### 2017 GOALS AND OBJECTIVES:

- To continue to provide efficient effective maintenance services.
- Continue to evaluate fleet replacement schedules, and replace equipment on a scheduled basis
- Review shop procedures and adjust according to current needs
- Continue the lease program to lease a portion of the fleet to save on maintenance costs.
- Increase the use of creative strategies to replace equipment in a timely and cost effective manner

### BUDGET:



BUDGET SUMMARY								
	2014	2015	2016			2017		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 618,706	\$ 506,098	\$ 558,383	\$ 558,383	\$ 559,997	\$ 577,339	\$ 673,087	\$ 673,087
Contractual Services	191,588	367,952	241,159	241,159	258,400	241,459	221,200	221,200
Supplies & Expense	1,028,220	718,408	1,030,641	1,120,641	963,650	1,082,584	1,032,584	1,032,584
Fixed Charges	878,984	931,432	887,000	887,000	935,000	895,000	895,000	895,000
Capital Outlay	10,335		1,225,114	1,446,862	1,235,000	1,235,361	1,235,361	1,235,361
Transfer to Other Funds	197,000	175,000	150,000	150,000	150,000	125,000	125,000	125,000
<b>Total Expenses</b>	<b>\$ 2,924,833</b>	<b>\$ 2,698,890</b>	<b>\$ 4,092,297</b>	<b>\$ 4,404,045</b>	<b>\$ 4,102,047</b>	<b>\$ 4,156,743</b>	<b>\$ 4,182,232</b>	<b>\$ 4,182,232</b>
Intergovt Chgs	\$ 3,090,521	\$ 2,987,713	\$ 3,084,600	\$ 3,084,600	\$ 2,851,000	\$ 3,076,000	\$ 3,076,000	\$ 3,076,000
Miscellaneous	121,646	93,058	62,600	62,600	85,500	70,500	70,500	70,500
<b>Total Revenues</b>	<b>\$ 3,212,167</b>	<b>\$ 3,080,771</b>	<b>\$ 3,147,200</b>	<b>\$ 3,147,200</b>	<b>\$ 2,936,500</b>	<b>\$ 3,146,500</b>	<b>\$ 3,146,500</b>	<b>\$ 3,146,500</b>

## MOTOR POOL FUND

### 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 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
2017	\$4,182,232	\$89,935	2.20%
2016	\$4,092,297	\$1,173,122	40.19%
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
2017	\$3,146,500	(\$700)	-0.02%
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%

### WORKING CAPITAL HISTORY:

2015	\$890,718
2014	\$526,017
2013	\$807,770
2012	\$1,217,719
2010	\$902,419
2009	(\$234,963)
2008	(\$364,057)

# LIABILITY INSURANCE FUND

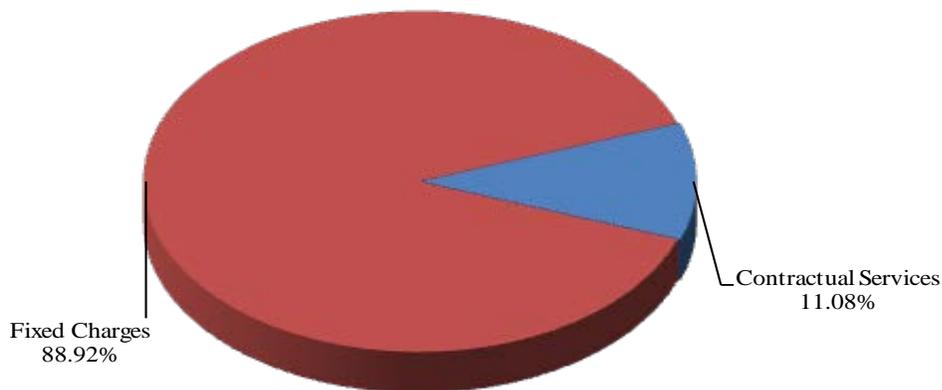
**MISSION:**

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								
	2014	2015	2016			2017		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Contractual Services	\$ 155,384	\$ 133,546	\$ 100,000	\$ 100,000	\$ 130,000	\$ 105,000	\$ 105,000	\$ 105,000
Fixed Charges	604,583	581,518	814,000	814,000	826,057	842,800	842,800	842,800
<b>Total Expenses</b>	<b>\$ 759,967</b>	<b>\$ 715,064</b>	<b>\$ 914,000</b>	<b>\$ 914,000</b>	<b>\$ 956,057</b>	<b>\$ 947,800</b>	<b>\$ 947,800</b>	<b>\$ 947,800</b>
Intergovernmental Charges	\$ 875,567	\$ 872,030	\$ 875,500	\$ 875,500	\$ 875,000	\$ 897,800	\$ 897,800	\$ 897,800
Miscellaneous Revenues	53,434	58,314	45,000	45,000	142,000	50,000	50,000	50,000
<b>Total Revenues</b>	<b>\$ 929,001</b>	<b>\$ 930,344</b>	<b>\$ 920,500</b>	<b>\$ 920,500</b>	<b>\$ 1,017,000</b>	<b>\$ 947,800</b>	<b>\$ 947,800</b>	<b>\$ 947,800</b>

**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.

## INSURANCE FUND

2017 policy plan costs are estimated as follows:

Employment Practices	\$ 27,500
Public Liability	194,600
Auto	52,300
Crime Policy	1,700
Storage Tank Liability	9,900
Building and Boiler	100,400
Airport Insurance	3,200
Workers Compensation	65,000

### BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2017	\$947,800	\$33,800	3.70%
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
2017	\$947,800	\$27,300	2.97%
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:

2015	\$965,017
2014	624,678
2013	584,191
2012	380,077
2011	221,998
2010	51,043
2009	(41,075)

# EMPLOYEE BENEFIT AND HRA FUNDS

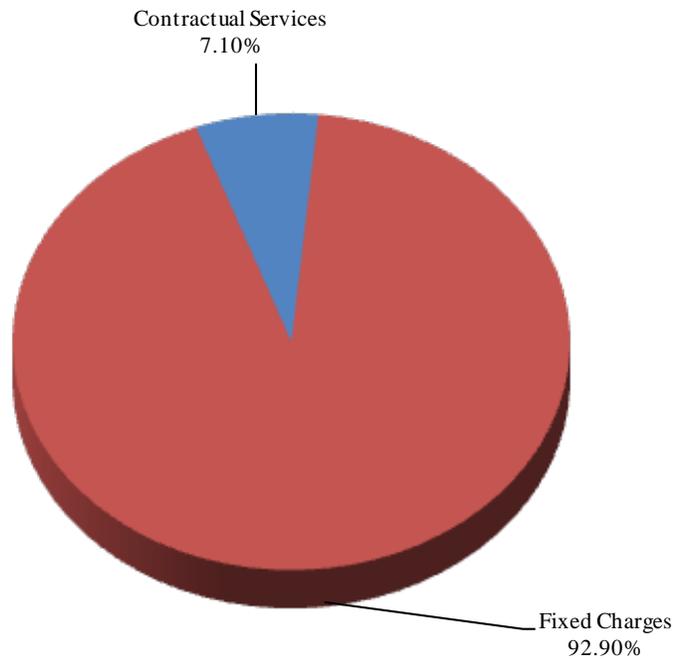
**MISSION:**

To account for and manage employee benefits including life and dental insurance and flexible spending and employee assistance, wellness 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								
	2014	2015	2016			2017		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommend	Adopted
Contractual Services	\$ 366,102	\$ 264,069	\$ 385,129	\$ 385,129	\$ 312,815	\$ 413,868	\$ 413,868	\$ 413,868
Fixed Charges	5,012,625	5,388,847	5,687,139	5,687,139	5,255,158	5,942,408	5,412,408	5,412,408
<b>Total Expenses</b>	<b>\$ 5,378,727</b>	<b>\$ 5,652,916</b>	<b>\$ 6,072,268</b>	<b>\$ 6,072,268</b>	<b>\$ 5,567,973</b>	<b>\$ 6,356,276</b>	<b>\$ 5,826,276</b>	<b>\$ 5,826,276</b>
Public Charges for Services	\$ 15,532	\$ 11,233	\$ 12,581	\$ 12,581	\$ 10,944	\$ 12,820	\$ 12,820	\$ 12,820
Intergovernmental Charges	4,970,903	5,511,417	6,059,687	6,059,687	5,888,210	6,420,440	5,820,440	5,820,440
<b>Total Revenues</b>	<b>\$ 4,986,435</b>	<b>\$ 5,522,650</b>	<b>\$ 6,072,268</b>	<b>\$ 6,072,268</b>	<b>\$ 5,899,154</b>	<b>\$ 6,433,260</b>	<b>\$ 5,833,260</b>	<b>\$ 5,833,260</b>

**EMPLOYEE BENEFIT AND HRA FUNDS**

**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. Based upon the City’s insurance consultant and third party administrator no increases were required for the pseudo premiums.

	1560 - HEALTH INSURANCE	1561 - LIFE INSURANCE	1562 - DENTAL INSURANCE	1563 - FLEX SPENDING	1564 - HRA	1565 - EMPLOYEE WELLNESS
920 - CONTRACTUAL SERVICES	57,000		17,868		295,000	44,000
950 - FIXED CHARGES	4,970,000	67,408	300,000	75,000		
<b>Total Expenses</b>	<b>5,027,000</b>	<b>67,408</b>	<b>317,868</b>	<b>75,000</b>	<b>295,000</b>	<b>44,000</b>
845 - PUBLIC CHARGES FOR SERVICES	1,000		11,820			
847 - INTERGOVT CHARGES FOR SERVICES	5,050,000	68,057	307,383	75,000	320,000	
<b>Total Revenues</b>	<b>5,051,000</b>	<b>68,057</b>	<b>319,203</b>	<b>75,000</b>	<b>320,000</b>	<b>-</b>

**BUDGETARY HISTORY:**

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2017	\$5,826,276	(\$245,992)	-4.05%
2016	\$6,072,268	\$127,409	2.14%
2015	\$5,944,859	(\$127,409)	-2.10%
2014	\$6,072,268	new fund	

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2017	\$5,833,260	(\$239,008)	-3.94%
2016	\$6,072,268	\$135,048	2.27%
2015	\$5,937,220	\$371,732	6.68%
2014	\$5,565,488	new fund	

**WORKING CAPITAL HISTORY:**

2015	\$195,028
2014	\$325,294
2013	\$717,585
2012	\$316,970

**CITY OF WAUSAU  
CONSOLIDATED EXPENDITURES AND REVENUES ENTERPRISE FUNDS  
2017 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	1,317,769	1,036,230	2,325,145	583,254	20,000	86,001	5,368,399
920 - CONTRACTUAL SERVICES	832,760	1,168,850	186,058	456,302	235,030	97,284	2,976,284
930 - SUPPLIES & EXPENSE	820,275	718,250	494,676	44,800	9,835	7,000	2,094,836
940 - BUILDING MATERIALS	449,400	186,500	-	5,900	-	-	641,800
950 - FIXED CHARGES	2,149,300	1,445,500	65,015	842,600	173,800	21,000	4,697,215
960 - DEBT SERVICE	50,500	72,000	-	-	-	-	122,500
970 - GRANTS, CONTRIBUTIONS & OTHER	2,000	7,000	-	-	-	-	9,000
980 - CAPITAL OUTLAY	-	-	-	54,000	-	-	54,000
990 - OTHER FINANCING USES	-	450,000	-	-	-	-	450,000
<b>TOTAL EXPENSES</b>	<b>5,622,004</b>	<b>5,084,330</b>	<b>3,070,894</b>	<b>1,986,856</b>	<b>438,665</b>	<b>211,285</b>	<b>16,414,034</b>
840 - GENERAL PROPERTY TAXES	-	-	601,600	-	90,000	62,411	754,011
842 - INTERGOVERNMENTAL GRANTS & AID	-	-	1,792,970	-	-	-	1,792,970
843 - LICENSES & PERMITS	-	-	-	-	-	119,720	119,720
844 - FINES & FORFEITURES	-	-	-	245,000	-	7,200	252,200
845 - PUBLIC CHARGES FOR SERVICES	5,930,400	5,163,850	464,081	749,400	19,000	2,800	12,329,531
847 - INTERGOVT CHARGES FOR SERVICES	-	-	12,243	-	-	19,154	31,397
848 - MISCELLANEOUS REVENUE	-	8,500	-	1,500	129,109	-	139,109
849 - OTHER FINANCING SOURCES	10,000	25,000	-	-	-	-	35,000
<b>TOTAL REVENUES</b>	<b>5,940,400</b>	<b>5,197,350</b>	<b>2,870,894</b>	<b>995,900</b>	<b>238,109</b>	<b>211,285</b>	<b>15,453,938</b>

# WAUSAU WATER WORKS

## MISSION:

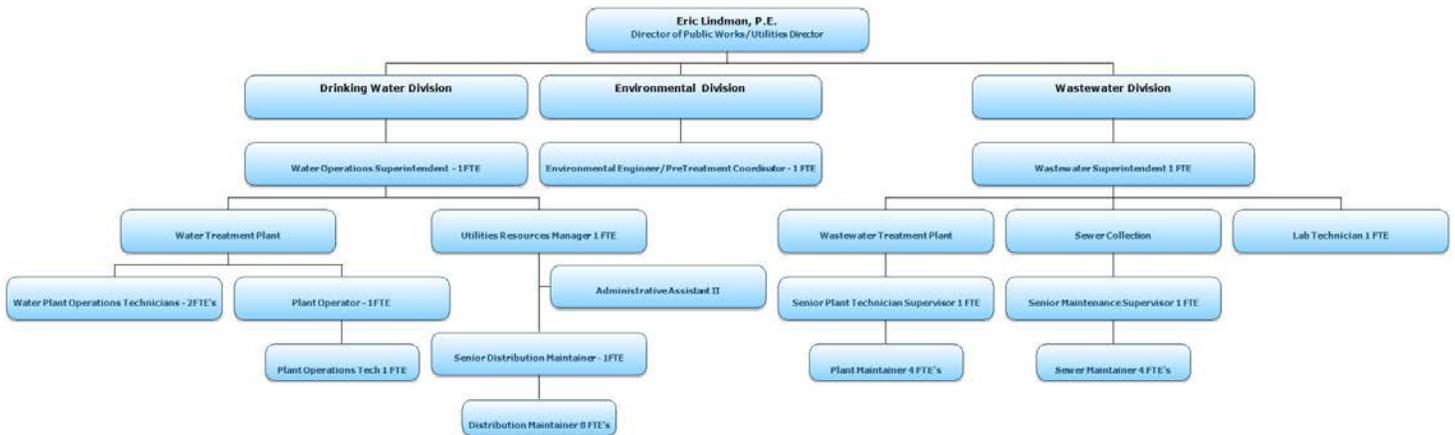
To provide superior quality, uninterrupted water service and return clean water to the environment at all times.

## 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 maintains a total of 232 miles of sewer pipeline, 24 sewage lift stations, and 4,936 sewer manholes. The wastewater treatment plant currently treats an average of 5.5 million gallons per day of wastewater; the plant has a capacity to treat up to 8.2 million gallons per day. The treatment plant performance is regulated by a Wisconsin Pollution Discharge Elimination System Permit and Federal Pre-treatment Regulations.

## ORGANIZATIONAL STRUCTURE: STAFFING LEVELS:



	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
TOTAL	27.50	27.50	26.50	26.50	26.50	26.50	21.50	26.50	26.50	26.50

The Commission has requested two new FTE's for the 2017 budget. They will be incorporated into the statistics and budget if approved. These positions along with the other utility positions are funded solely by fees.

**ACCOMPLISHMENTS:**

**WATER**

- Made upgrades to the water distribution system as funds allowed. The utility replaced lead services and water main with street reconstruction projects.
- Implemented a comprehensive Cross Connection Inspection program
- Performed cross connection tests on all City owned facilities
- Partially upgraded meter reading system to a Gateway fixed network system which can now read approximately 75% of City remotely
- Met all State and Federal Water Quality Requirements
- Performed Lead and Copper testing per DNR requirements
- Initiated a unidirectional flushing program
- Replaced lead service laterals in the City
- Added a PLC to enhance plant reliability
- Received a DNR forgivable loan for replacement of private side lead service laterals

**SEWER**

- Coordinated sewer main reconstruction with street reconstruction
- Completed CIPP Lining Project
- Purchased new spreader for Biosolids Program
- Purchased new trailer mounted jetter
- Bid and started repairs to gas storage sphere
- Bid and started replacement project for north primary digester cover
- Bid and started replacement project for Cleveland Avenue Lift Station
- Initiated engineering study to assess needs for 72<sup>nd</sup> Ave Lift Station
- Completed RFP in order to select an engineering firm for a comprehensive Facility Plan to address current and future needs

**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
- Start first phase of plant filter rehabilitation
- Recondition the solids settling portion of the treatment plant
- Secure additional well sites
- Upgrade or update miscellaneous plant equipment as funds allow
- Continuing the unidirectional flushing program
- Complete first round of cross connection inspections at all commercial and industrial customer facilities

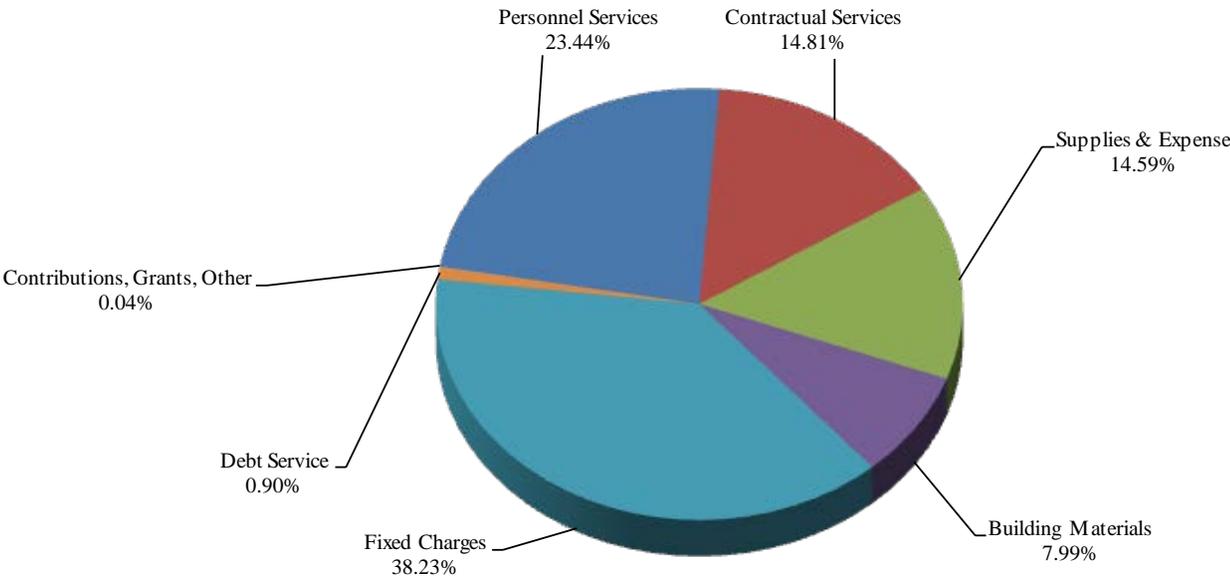
**SEWER**

- Replace polymer mixing system
- Rehab 72<sup>nd</sup> Avenue Lift Station
- Slipline sewer lines as needed to extend main life
- Replace roofs on filter, blower, digester, and office buildings
- Install auto actuator valves on aeration tanks
- Replace pavements at wastewater treatment plant

**OPERATING INDICATORS:**

	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
<b>Water</b>											
Miles of Main	233.3	233.4	232.3	232.3	232.3	232.3	231.9	231.6	230.6	229.8	227.1
Storage Capacity (Million Gallons)	5.5	5.5	5.5	5.5	5.5	5.5	5.5	5.5	5.5	5.5	5.5
Fire Hdyrants	1624	1627	1619	1612	1607	1606	1602	1600	1587	1571	1541
<b>Sewer</b>											
Miles of Main	227.2	227.2	227.2	226.5	226.5	226.7	226.2	228.6	226.3	226.3	221.3

**WATER BUDGET:**

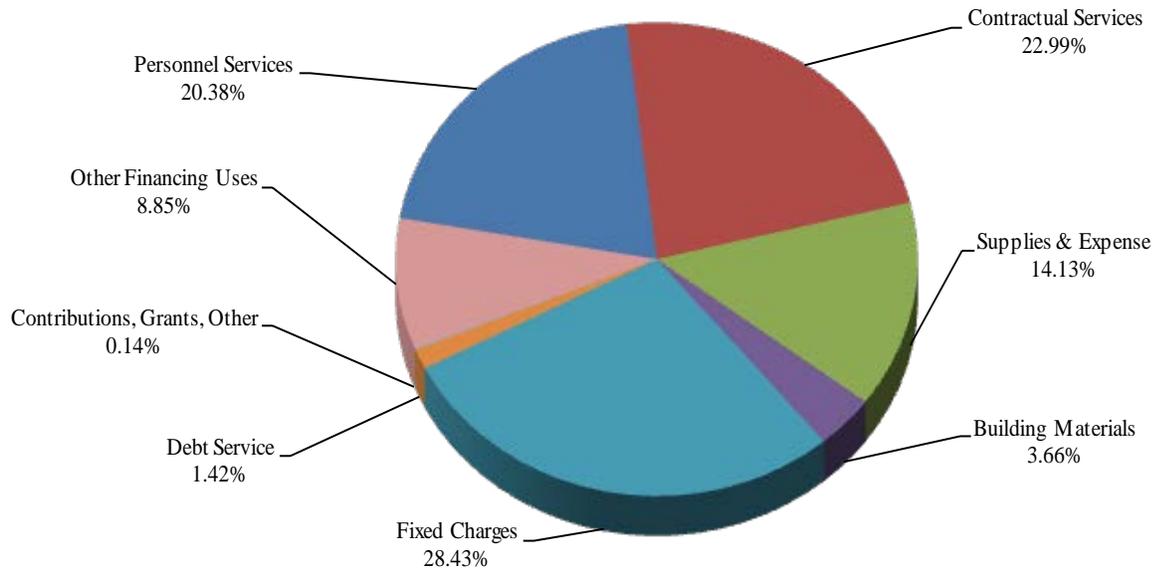


BUDGET SUMMARY								
	2014	2015	2016			2017		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 1,323,601	\$ 1,266,602	\$ 1,390,585	\$ 1,390,585	\$ 1,309,585	\$ 1,382,408	\$ 1,317,769	\$ 1,317,769
Contractual Services	532,207	528,546	779,460	779,460	779,460	832,760	832,760	832,760
Supplies & Expense	477,094	530,771	616,325	616,325	616,325	820,275	820,275	820,275
Building Materials	302,974	374,690	406,800	406,800	406,800	449,400	449,400	449,400
Fixed Charges	1,993,638	2,014,534	2,250,194	2,250,194	2,250,194	2,149,300	2,149,300	2,149,300
Debt Service	65,557	39,198	108,400	108,400	108,400	50,500	50,500	50,500
Contributions, Grants, Other	1,571	1,580	5,000	5,000	5,000	2,000	2,000	2,000
Other Financing Uses	25,000	40,000						
<b>Total Expenses</b>	<b>\$ 4,721,642</b>	<b>\$ 4,795,921</b>	<b>\$ 5,556,764</b>	<b>\$ 5,556,764</b>	<b>\$ 5,475,764</b>	<b>\$ 5,686,643</b>	<b>\$ 5,622,004</b>	<b>\$ 5,622,004</b>
Public Charges	\$ 4,513,956	\$ 5,236,584	\$ 5,631,920	\$ 5,631,920	\$ 5,867,920	\$ 5,930,400	\$ 5,930,400	5,930,400
Miscellaneous Revenues	91	2,560	1,500	1,500	-			-
Other Financing Sources	10,768	12,158	20,000	20,000	10,000	10,000	10,000	10,000
<b>Total Revenues</b>	<b>\$ 4,524,815</b>	<b>\$ 5,251,302</b>	<b>\$ 5,653,420</b>	<b>\$ 5,653,420</b>	<b>\$ 5,877,920</b>	<b>\$ 5,940,400</b>	<b>\$ 5,940,400</b>	<b>\$ 5,940,400</b>

**BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:**

The proposed position for the Water Utility have not been incorporated into the financial budget and this will be modified upon the necessary approvals.

**WASTEWATER BUDGET:**



**BUDGET SUMMARY**

	2014		2015		2016			2017	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted	
Personnel Services	\$ 1,090,431	\$ 1,038,394	\$ 1,054,563	\$ 1,054,563	\$ 1,035,886	\$ 1,104,529	\$ 1,036,230	\$ 1,036,230	
Contractual Services	900,802	866,232	1,100,750	1,100,750	970,350	1,168,850	1,168,850	1,168,850	
Supplies & Expense	442,270	362,121	834,250	834,250	570,200	718,250	718,250	718,250	
Building Materials	303,334	153,368	211,500	211,500	181,500	186,500	186,500	186,500	
Fixed Charges	1,237,593	1,198,051	1,189,710	1,189,710	1,445,500	1,445,500	1,445,500	1,445,500	
Debt Service	47,018	66,063	167,000	167,000	72,000	72,000	72,000	72,000	
Contributions, Grants, Other	1,948	1,839	7,000	7,000	7,000	7,000	7,000	7,000	
Other Financing Uses	475,000	490,000	450,000	450,000	450,000	450,000	450,000	450,000	
<b>Total Expenses</b>	<b>\$ 4,498,396</b>	<b>\$ 4,176,068</b>	<b>\$ 5,014,773</b>	<b>\$ 5,014,773</b>	<b>\$ 4,732,436</b>	<b>\$ 5,152,629</b>	<b>\$ 5,084,330</b>	<b>\$ 5,084,330</b>	
Public Charges	\$ 5,365,411	\$ 5,290,542	\$ 5,182,400	\$ 5,182,400	\$ 5,163,850	\$ 5,163,850	\$ 5,163,850	\$ 5,163,850	
Miscellaneous	17,939	1,613	8,500	8,500	8,500	8,500	8,500	8,500	
Other Financing Sources	16,571	58,724	25,000	25,000	25,000	25,000	25,000	25,000	
<b>Total Revenues</b>	<b>\$ 5,399,921</b>	<b>\$ 5,350,879</b>	<b>\$ 5,215,900</b>	<b>\$ 5,215,900</b>	<b>\$ 5,197,350</b>	<b>\$ 5,197,350</b>	<b>\$ 5,197,350</b>	<b>\$ 5,197,350</b>	

**BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:**

The sewer utility budget provides for contractual services related to a facility plan. The proposed Sewer Utility position has not been incorporated into the financial budget and this will be modified upon the necessary approvals.

**ANNUAL DEBT RETIREMENT:**

**DRINKING WATER DIVISION**

Year	WTR Principle	WTR Interest	WTR Total
2017	442,029	55,605	497,634
2018	621,927	128,787	750,714
2019	665,357	85,906	751,264
2020	450,061	73,952	524,014
2021	460,070	63,944	524,014
2022	470,598	53,416	524,014
2023	481,342	42,671	524,014
2024	492,416	31,598	524,014
2025	503,845	20,169	524,014
2026	255,356	8,299	263,655
	\$ 4,843,000	\$ 564,347	\$ 5,407,347

**WASTE WATER DIVISION**

Year	SWR Principle	SWR Interest	SWR Total
2017	562,286	176,922	739,208
2018	785,666	211,161	996,827
2019	831,308	159,105	990,412
2020	846,361	135,135	981,496
2021	862,230	110,020	972,251
2022	582,776	87,830	670,607
2023	601,717	68,890	670,607
2024	621,203	49,403	670,607
2025	641,417	29,190	670,607
2026	255,356	8,299	263,655
	\$ 6,590,320	\$ 1,035,955	\$ 7,626,275

**UTILITY TOTALS**

Year	UTL Principle	UTL Interest	UTL Total
2017	1,004,314	232,527	1,236,842
2018	1,407,593	339,948	1,747,540
2019	1,496,665	245,011	1,741,676
2020	1,296,422	209,087	1,505,509
2021	1,322,300	173,964	1,496,264
2022	1,053,374	141,246	1,194,620
2023	1,083,059	111,561	1,194,620
2024	1,113,619	81,001	1,194,620
2026	510,712	16,598	527,310
	\$ 10,288,058	\$ 1,550,944	\$ 11,839,002

**COMBINED  
BUDGETARY HISTORY:**

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2017	\$10,706,334	\$110,641	1.04%
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
2017	\$11,137,750	\$268,430	2.47%
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%

**WORKING CAPITAL HISTORY:**

	Water	Wastewater
2015	\$ 1,883,623	\$ 2,368,494
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

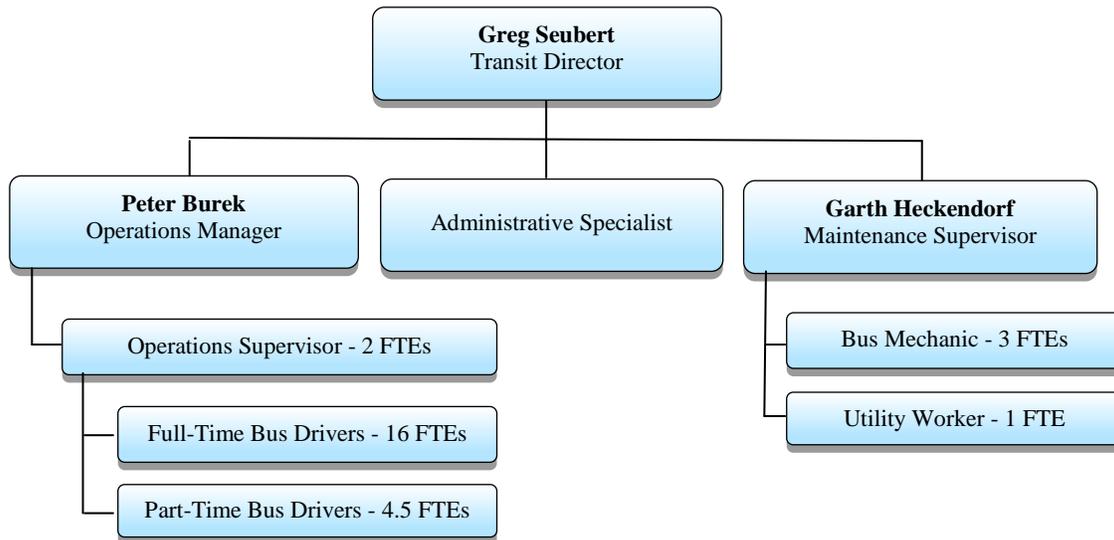
## MISSION:

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	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
TOTAL	30.50	31.50	31.50	31.50	31.50	30.50	33.00	33.00	33.00	32.00

## ACCOMPLISHMENTS:

- Replaced in-ground vehicle hoists in the Metro Ride maintenance shop.
- Purchased 2 used buses to replace vehicles that exceeded their useful life.
- Improved accounting procedures for allocating expenses between fixed-route bus and paratransit operations.

## GOALS AND OBJECTIVES:

- Complete transit development plan (TDP) for the urban area.
- Promote the extension of transit services to Schofield, Rothschild and Rib Mountain.
- Promote legislation to enable the creation of dedicated local funding for public transportation.

**DEPARTMENT STATISTICS:**

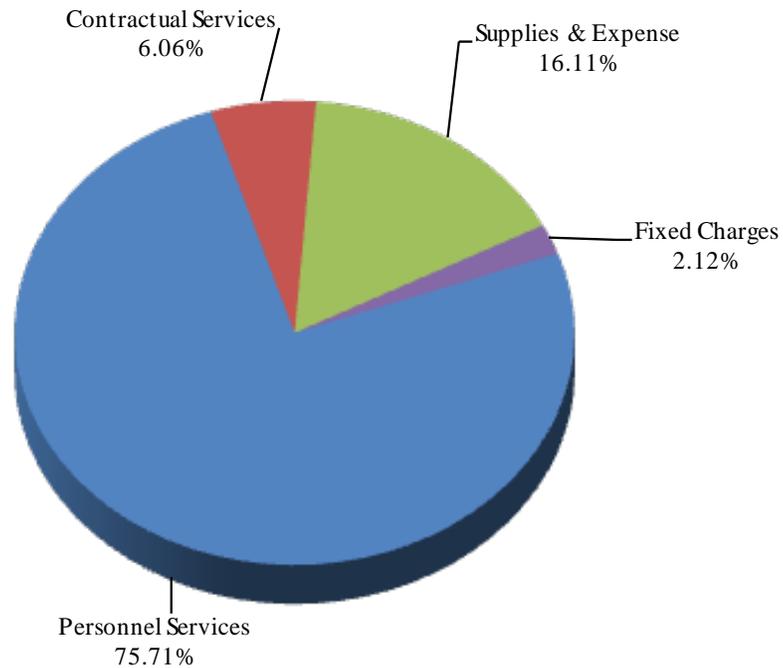
**Passenger Fare History**

<b>Fare Category</b>	<b>2015</b>	<b>2012-2014</b>	<b>2008-2011</b>	<b>2003-2006</b>	<b>2001-2002</b>	<b>1999-2001</b>
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**

	<b>Route Miles</b>	<b>Total Bus Passengers</b>	<b>Cost Per Passenger</b>
2015	402,905	577,044	\$4.56
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**

	2014		2015			2016			2017	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted		
Personnel Services	\$ 2,313,088	\$ 2,140,720	\$ 2,339,110	\$ 2,339,110	\$ 2,207,439	\$ 2,561,832	\$ 2,325,145	\$ 2,325,145		
Contractual Services	393,659	402,933	228,612	228,612	180,595	186,058	186,058	186,058		
Supplies & Expense	514,059	397,875	523,804	523,804	381,191	494,676	494,676	494,676		
Fixed Charges	673,442	652,785	64,270	64,270	88,647	65,015	65,015	65,015		
Capital Outlay	1,537									
<b>Total Expenses</b>	<b>\$ 3,895,785</b>	<b>\$ 3,594,313</b>	<b>\$ 3,155,796</b>	<b>\$ 3,155,796</b>	<b>\$ 2,857,872</b>	<b>\$ 3,307,581</b>	<b>\$ 3,070,894</b>	<b>\$ 3,070,894</b>		
Taxes	\$ 679,289	\$ 647,342	\$ 547,342	\$ 547,342	\$ 589,764	\$ 826,935	\$ 601,600	\$ 601,600		
Intergvtl Grants & Aids	2,059,333	1,851,515	1,842,355	1,842,355	1,754,009	1,792,970	1,792,970	1,792,970		
Public Charges	504,849	491,235	499,451	499,451	473,319	464,081	464,081	464,081		
Intergovt Charges	160,441	83,836	12,243	12,243	12,243	12,243	12,243	12,243		
Miscellaneous										
Other Financing Sources		199,415								
<b>Total Revenues</b>	<b>\$ 3,403,912</b>	<b>\$ 3,273,343</b>	<b>\$ 2,901,391</b>	<b>\$ 2,901,391</b>	<b>\$ 2,829,335</b>	<b>\$ 3,096,229</b>	<b>\$ 2,870,894</b>	<b>\$ 2,870,894</b>		

**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. The levy increase is \$54,258.

**WORKING CAPITAL HISTORY:**

2015	\$512,542
2014	\$564,357
2013	\$432,923
2012	\$318,976
2011	\$0

**BUDGETARY HISTORY:**

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2017	\$3,070,894	(\$54,587)	-1.75%
2016	\$3,125,481	(\$231,833)	-6.91%
2015	\$3,357,314	\$201,518	6.39%
2014	\$3,155,796	(\$232,910)	-6.87%
2013	\$3,388,706	(\$476,785)	-12.33%
2012	\$3,865,491	(\$30,294)	-0.78%
2011	\$3,895,785	(\$457,964)	-10.52%
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%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2017	\$2,269,294	(\$84,755)	-3.60%
2016	\$2,354,049	(\$194,369)	-7.63%
2015	\$2,548,418	\$9,296	0.37%
2014	\$2,539,122	(\$104,022)	-3.94%
2013	\$2,643,144	(\$507,058)	-16.10%
2012	\$3,150,202	(\$450,314)	-12.51%
2011	\$3,600,516	(\$17,748)	-0.49%
2010	\$3,618,264	\$86,704	2.46%
2009	\$3,531,560	\$98,934	2.88%
2008	\$3,432,626	\$203,342	6.30%
2007	\$3,229,284	\$71,494	2.26%

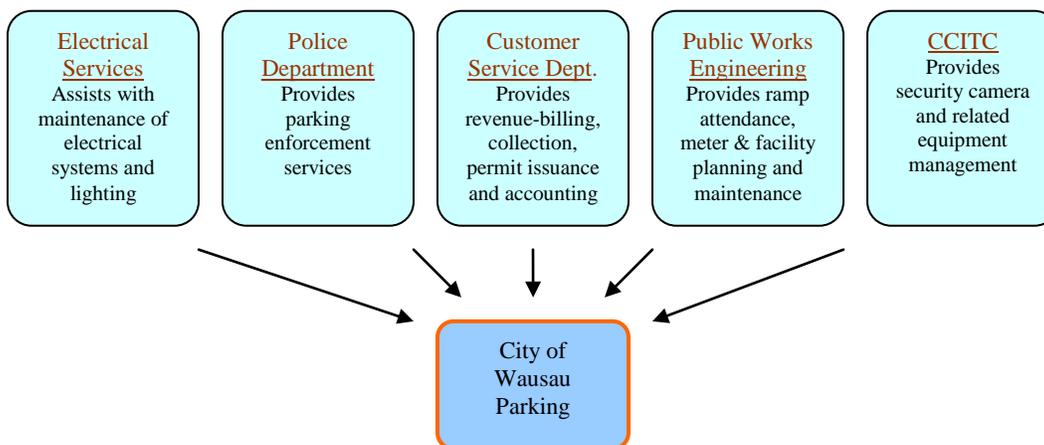
# PARKING FUND

**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:**

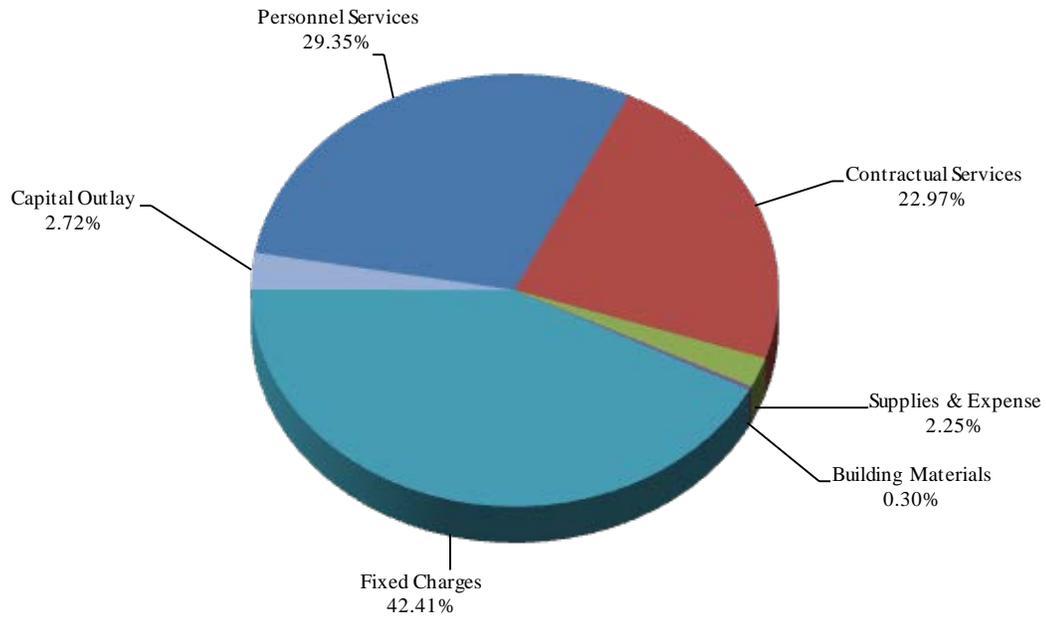
The City operates a number of facilities which are described below.

**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	

**PARKING FUND**

**BUDGET:**



**BUDGET SUMMARY**

	2014		2015		2016			2017	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted	
Personnel Services	\$ 275,402	\$ 253,314	\$ 383,673	\$ 383,673	\$ 567,604	\$ 658,275	\$ 583,254	\$ 583,254	
Contractual Services	722,240	624,225	620,975	620,975	621,120	881,396	456,302	456,302	
Supplies & Expense	31,402	68,842	39,800	39,800	39,800	44,800	44,800	44,800	
Building Materials	2,233	1,304	5,900	5,900	5,900	5,900	5,900	5,900	
Fixed Charges	810,978	834,274	832,600	832,600	842,600	842,600	842,600	842,600	
Grants Contributions & Other	9,420	10,131				-	-	-	
Capital Outlay			524,000	524,000	524,000	54,000	54,000	54,000	
<b>Total Expenses</b>	<b>\$ 1,851,675</b>	<b>\$ 1,792,090</b>	<b>\$ 2,406,948</b>	<b>\$ 2,406,948</b>	<b>\$ 2,601,024</b>	<b>\$ 2,486,971</b>	<b>\$ 1,986,856</b>	<b>\$ 1,986,856</b>	
Taxes	\$ 224,000	\$ 211,052	\$ 211,052	\$ 211,052	\$ 211,052	\$ 211,052			
Intergovernmental Grants & Ai	\$ 8,350	\$ 276							
Parking Citations	260,171	210,671	260,000	260,000	505,000	405,000	245,000	245,000	
Public Charges	862,737	735,442	786,900	786,900	746,200	787,400	749,400	749,400	
Miscellaneous	8,162	7,495	1,500	1,500	1,500	1,500	1,500	1,500	
Other Financing Sources		950,233	-	-				-	
<b>Total Revenues</b>	<b>\$ 1,363,420</b>	<b>\$ 2,115,169</b>	<b>\$ 1,259,452</b>	<b>\$ 1,259,452</b>	<b>\$ 1,463,752</b>	<b>\$ 1,404,952</b>	<b>\$ 995,900</b>	<b>\$ 995,900</b>	

**BUDGET HIGHLIGHTS:**

Payroll of parking enforcement staff have been allocated to the fund personnel services budget beginning January of 2016. Two full time parking enforcement officers along with an increase in the fine structure are expected to increase citation revenue. Historically the City has allocated costs associated with the police department and engineering department efforts in parking administration and offset these costs to a contribution of property tax levy. This practice was discontinued for the 2017 budget. In addition, the budget reflects the closure of Sears and the related parking demand.

**BUDGETARY HISTORY:**

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2017	\$1,986,856	(\$420,092)	-17.45%
2016	\$2,406,948	\$494,420	25.85%
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
2017	\$995,900	(\$52,500)	-5.01%
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%
2008	\$917,526	\$119,726	15.01%
2007	\$797,800	\$21,300	2.74%

**WORKING CAPITAL HISTORY:**

2015	\$736,430
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.

## **2016 ACCOMPLISHMENTS:**

- WFS/Airport promotion using Facebook page, [www.flywausau.com](http://www.flywausau.com), and "CONTACT!" a monthly email newsletter from the Wausau Airport
- Assisted organizing successful public relations activities including: Wausau Balloon Rally, Learn-Build-Fly, Chili Fun Day, 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 and Michigan
- Coordinated construction of 60' X 60' hangar and Kocourek 100' X 116' hangar.
- Coordinated the design and pursuit of FAA funding for the "East Hangar Development Area" to continue development of private hangar construction at the airport
- Secured one verbal commitment for first hangar located in the "East Hangar Development Area"
- Coordinated with BOA/FAA for micro fibre sealing of runway 13/31, taxiways, taxilanes, and apron in 2016.
- Updated CIP to enhance Wausau Downtown Airport's opportunities for FAA/State Funding.
- Pursued FBO/Airport Manager contract updates.

## **2017 GOALS AND OBJECTIVES:**

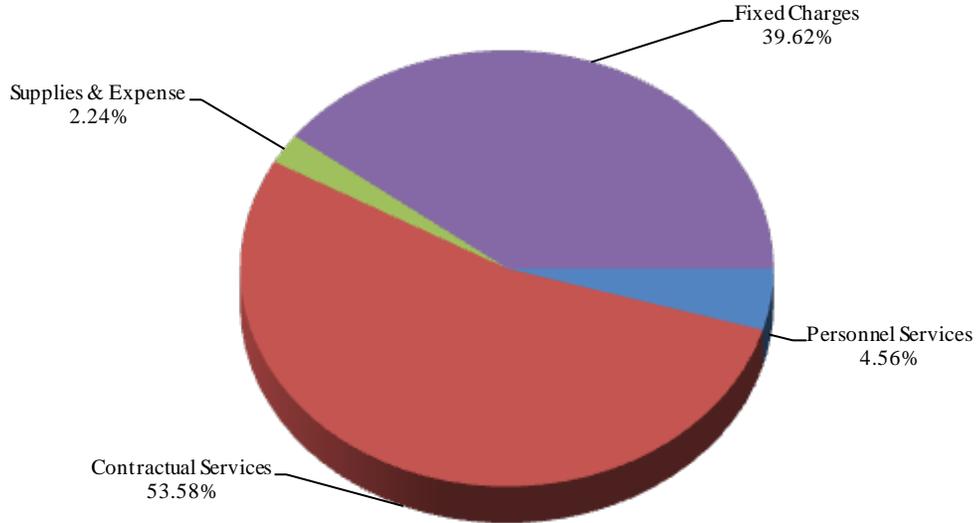
- market private hangar construction and corporate hangar opportunities to successfully secure airport tenants
- Continue organizing successful public relations activities including: the airport website, airport tenant meeting, Wausau Balloon Rally, elementary school programs and other airport activities.
- Assist local non-profit aviation organizations in Central Wisconsin such as the Boy Scouts, Wausau R/C Sportsmen, 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, and Kocourek private hangar construction projects

## **DEPARTMENT STATISTICS:**

40 City-Owned T-hangars, 4 City-Owned Corporate Hangars, 11 Privately Owned Hangars, 89 Airplanes Based on Airport, 2015 Fuel Flow 163,282 Gallons, 2016 estimated Take Offs and Landings 33,000+

**WAUSAU DOWNTOWN AIRPORT FUND**

**BUDGET:**



<b>BUDGET SUMMARY</b>								
	2014	2015	2016			2017		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 23,673	\$ 19,265					\$ 20,000	\$ 20,000
Contractual Services	187,511	205,551	204,400	204,400	205,957	223,030	235,030	235,030
Supplies & Expense	14,480	11,661	9,335	9,335	8,475	9,335	9,835	9,835
Fixed Charges	169,507	170,507	173,100	173,100	171,626	173,100	173,800	173,800
<b>Total Expenses</b>	<b>\$ 395,171</b>	<b>\$ 406,984</b>	<b>\$ 386,835</b>	<b>\$ 386,835</b>	<b>\$ 386,058</b>	<b>\$ 405,465</b>	<b>\$ 438,665</b>	<b>\$ 438,665</b>
Taxes	\$ 70,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 82,000	\$ 90,000	\$ 90,000
Public Charges	14,158	19,556	18,000	18,000	19,000	19,000	19,000	19,000
Miscellaneous	117,424	120,874	115,586	115,586	127,333	129,109	129,109	129,109
Other Financing Sources	27,433	40,155						
<b>Total Revenue</b>	<b>\$ 229,015</b>	<b>\$ 260,585</b>	<b>\$ 213,586</b>	<b>\$ 213,586</b>	<b>\$ 226,333</b>	<b>\$ 230,109</b>	<b>\$ 238,109</b>	<b>\$ 238,109</b>

**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 \$1,119,700 with an additional hangar under construction. The 2017 budget reflects depreciation expense of \$157,000.

**WAUSAU DOWNTOWN AIRPORT FUND**

**BUDGETARY HISTORY:**

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2017	\$438,665	\$51,830	13.40%
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
2017	\$238,109	\$24,523	11.48%
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%
2007	\$105,350	\$8,350	8.61%

**WORKING CAPITAL HISTORY:**

2015 \$28,277  
 2014 \$17,683  
 2013 \$55,142  
 2012 \$70,090

# ANIMAL CONTROL FUND

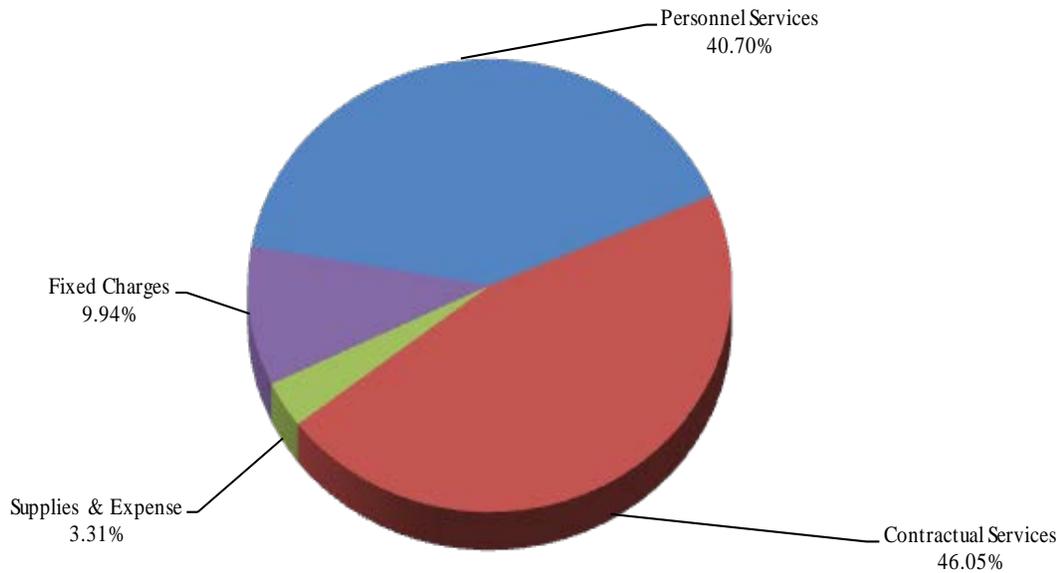
**MISSION:**

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

	2014		2015		2016			2017	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted	
Personnel Services	\$ 68,051	\$ 51,963	\$ 87,345	\$ 87,345	\$ 85,876	\$ 116,132	\$ 86,001	\$ 86,001	
Contractual Services	120,751	112,818	98,224	98,224	95,694	97,284	97,284	97,284	
Supplies & Expense	2,389	5,257	8,000	8,000	9,500	7,000	7,000	7,000	
Fixed Charges					20,990	21,000	21,000	21,000	
<b>Total Expenses</b>	<b>\$ 191,191</b>	<b>\$ 170,038</b>	<b>\$ 193,569</b>	<b>\$ 193,569</b>	<b>\$ 212,060</b>	<b>\$ 241,416</b>	<b>\$ 211,285</b>	<b>\$ 211,285</b>	
Taxes		\$ 78,489	\$ 37,105	\$ 37,105	\$ 37,105	\$ 64,370	\$ 62,411	\$ 62,411	
Licenses and Permits	60,209	61,803	96,370	96,370	119,163	119,720	119,720	119,720	
Fines and Forfeitures	17,558	8,390	30,060	30,060	7,200	7,200	7,200	7,200	
Public Charges for Services	2,867	8,212	10,880	10,880	3,740	2,800	2,800	2,800	
Intergovt Chgs for Services	18,593	26,695	19,154	19,154	18,000	19,154	19,154	19,154	
Miscellaneous	25,419	12,748						-	
Other Financing Sources	63,500	13,850						-	
<b>Total Revenues</b>	<b>\$ 188,146</b>	<b>\$ 210,187</b>	<b>\$ 193,569</b>	<b>\$ 193,569</b>	<b>\$ 185,208</b>	<b>\$ 213,244</b>	<b>\$ 211,285</b>	<b>\$ 211,285</b>	

**BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:**

The 2017 budget reflects the continued licensing pricing enacted 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
2017	\$211,285	\$17,716	9.15%
2016	\$193,569	(\$11,355)	-5.54%
2015	\$204,924	\$77,310	60.58%
2014	\$127,614	New Fund	

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2017	\$148,874	(\$7,590)	-4.85%
2016	\$156,464	\$30,029	23.75%
2015	\$126,435	\$20,659	19.53%
2014	\$105,776	New Fund	