

# CITY OF WAUSAU

## 2019 PROPOSED BUDGET





Office of the Mayor

Robert B Mielke

October 1, 2018

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

From: Mayor Robert Mielke 

Subject: 2019 Budget

The proposed 2019 budget is considered a “cost to continue” budget; with no additional funding allocated for new positions or services.

It does continue financial directives offered by the Common Council in past budget sessions including: adding \$50,000 annually to the street sealcoat program, increasing the levy contribution by \$25,000 for the Community Development Director position, adding to the Fire Department’s motor pool budget to absorb annual charges and increased funding of \$111,432 for the Central Capital Purchasing Fund. The budget also provides for implementation of the wage study including \$30,000 placed in contingency for possible position realignment, a provision equal to a 2.5% average wage growth for employees, along with increases pursuant to the ratified police, fire and transit contracts. The wage study recommendations, including disbursement of the 2019 wage growth, will be presented and approved by the Common Council prior to enactment. The personnel budget also reflects a 2.92% increase in health insurance, flat dental premiums and a drop in the Wisconsin Retirement System rates.

The 2019 capital budget provides for several important projects: Phase 2 Thomas Street reconstruction, 1<sup>st</sup> Avenue reconstruction, expansion of the river walk trail near Riverside Park, construction of the new west side fire station and police evidence storage facility. These major projects will result in \$12,984,000 of debt issuance. While the amount sounds concerning, a review of debt changes shows that the outstanding general obligation debt will comply with our debt policy and remain affordable. The addition of the Evidence Storage Facility and the increased cost of the Fire Station will increase the debt levy by \$65,000 beginning in 2020.

These financial commitments, along with the balance of the budget call for a 2.521% increase in the levy or \$679,724. This increase is comparable to the average increase of \$626,326 during the last twelve years. The impact of such an increase would be \$26.50 for a \$100,000 house.

Unfortunately, the “cost to continue” does not meet all of the demand or needs of the City. Departments were directed to present service enhancements or new budget requirements on a supplemental request form. These requests total \$1,278,797 and include additional FTE’s. These will be prioritized and considered by the Common Council.

The budget process provides an annual forum to discuss the mission, goals and priorities of the City of Wausau. I hope that everyone will view the process as a positive opportunity to refocus our mission and communicate our plans for the upcoming year.

I would like to express my appreciation of staff for their excellence in providing quality services to our constituents every day.

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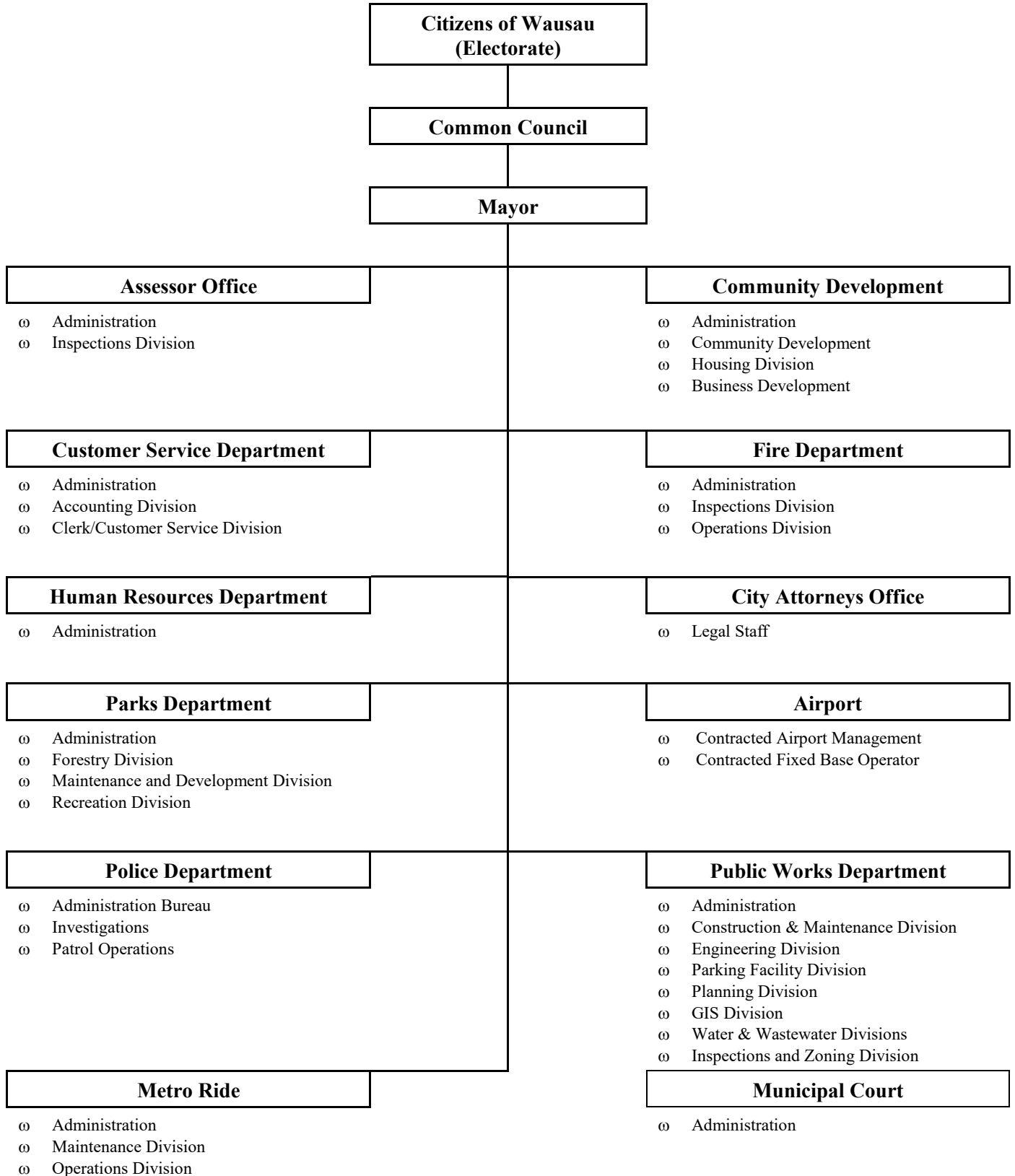
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**CITY OF WAUSAU  
2019 BUDGET ANALYSIS- LEVY DEPENDENT FUNDS**

	2019 EXECUTIVE BUDGET	ESTIMATE ADJUSTMENTS & RECLASSIFICATIONS	SUPPLEMENTAL FUNDING	2019 PROPOSED BUDGET	2018 BUDGET	CHANGE INCREASE (DECREASE)	PERCENT CHANGE
<b>GENERAL FUND</b>							
Expenditures	\$34,020,321			\$34,020,321	\$33,061,298	\$959,023	2.901%
Revenues	15,983,526			15,983,526	15,198,091	785,435	5.168%
Fund's Net Levy Requirement	18,036,795	0	0	18,036,795	17,863,207	173,588	0.972%
<b>RECYCLING FUND</b>							
Expenditures	710,644			710,644	666,087	44,557	6.689%
Revenues	147,900			147,900	148,636	(736)	-0.495%
Fund's Net Levy Requirement	562,744	0	0	562,744	517,451	45,293	8.753%
<b>COMMUNITY DEVELOPMENT/ECONOMIC DEVELOPMENT FUND</b>							
Expenditures	1,450,758			1,450,758	1,914,536	(463,778)	-24.224%
Revenues	1,356,587			1,356,587	1,404,351	(47,764)	-3.401%
Fund Balance Application	(120,914)			(120,914)	299,998	(420,912)	-140.305%
Fund's Net Levy Requirement	215,085	0	0	215,085	210,187	4,898	2.330%
<b>DEBT SERVICE FUND</b>							
Expenditures	11,133,732			11,133,732	10,452,877	680,855	6.514%
Revenues	6,542,442			6,542,442	5,988,122	554,320	9.257%
Fund Balance Application	398,290			398,290	341,755	56,535	16.543%
Fund's Net Levy Requirement	4,123,000	0	0	4,123,000	4,123,000	-	0.000%
<b>CAPITAL PROJECT FUND</b>							
Expenditures	8,269,166			8,269,166	3,279,350	4,989,816	152.159%
Revenues	7,770,276			7,770,276	2,780,460	4,989,816	179.460%
Fund's Net Levy Requirement	498,890	0	0	498,890	498,890	0	0.000%
<b>CENTRAL EQUIPMENT AND FACILITY CAPITAL FUND</b>							
Expenditures	426,482			426,482	348,280	78,202	22.454%
Revenues	-			-	-	-	0.000%
Fund Balance Application	20,000			20,000	53,230	(33,230)	0.000%
Fund's Net Levy Requirement	406,482	0	0	406,482	295,050	111,432	37.767%
<b>METRO RIDE FUND</b>							
Expenditures	3,417,580			3,417,580	3,337,455	80,125	2.401%
Revenues	2,387,167			2,387,167	2,327,549	59,618	2.561%
Fund Balance Application	200,000			200,000	200,000	0	0.000%
Fund's Net Levy Requirement	830,413	0	0	830,413	809,906	20,507	2.532%
<b>PARKING FUND</b>							
Expenditures	1,817,415			1,817,415	1,986,180	(168,765)	-8.497%
Revenues	934,475			934,475	934,475	-	0.000%
Fund Balance Application & Noncash Depreciation	832,940			832,940	1,051,705	(218,765)	-20.801%
Fund's Net Levy Requirement	50,000	0	0	50,000	0	50,000	#DIV/0!
<b>WAUSAU DOWNTOWN AIRPORT FUND</b>							
Expenditures	450,449			450,449	433,385	17,064	3.937%
Revenues	212,250			212,250	134,750	77,500	57.514%
Fund Balance Application & Noncash Depreciation	137,199			137,199	204,635	(67,436)	-32.954%
Fund's Net Levy Requirement	101,000	0	0	101,000	94,000	7,000	7.447%
<b>ANIMAL CONTROL</b>							
Expenditures	200,507			200,507	199,550	957	0.480%
Revenues	159,760			159,760	148,874	10,886	7.312%
Fund's Net Levy Requirement	40,747	0	0	40,747	50,676	(9,929)	-19.593%
<b>TOTAL LEVY BEFORE INCREMENT</b>	<b>24,865,156</b>	<b>0</b>	<b>0</b>	<b>24,865,156</b>	<b>24,462,367</b>	<b>402,789</b>	<b>2.441%</b>
City's Share of TIF Increment	2,772,674	0	0	2,772,674	2,495,739	276,935	11.096%
<b>TOTAL LEVY</b>	<b>\$27,637,830</b>	<b>\$0</b>	<b>\$0</b>	<b>\$27,637,830</b>	<b>\$26,958,106</b>	<b>\$679,724</b>	<b>2.521%</b>
<i>Assessed Value ESTIMATED</i>	<b>\$2,712,730,057</b>			<b>\$2,712,730,057</b>	<b>\$2,716,638,000</b>	<b>(\$3,907,943)</b>	<b>-0.144%</b>
<b>Tax Rate Per \$1,000 of Assessed Value</b>	<b>\$10.18820</b>			<b>\$10.1881980</b>	<b>\$9.9233334</b>	<b>\$0.26486</b>	<b>2.669%</b>
<b>Equalized Value</b>	<b>\$2,896,505,400</b>			<b>\$2,896,505,400</b>	<b>\$2,764,682,800</b>	<b>\$131,822,600</b>	<b>4.768%</b>
<b>Tax Rate Per \$1,000 of Equalized Value</b>	<b>\$9.54179</b>			<b>\$9.541785</b>	<b>\$9.7508860</b>	<b>(\$0.209101)</b>	<b>-2.144%</b>

# CITY OF WAUSAU

## Organizational Chart



**CITY OF WAUSAU  
List of Principal Officials**

ELECTED

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

Alderman District

First..... Patrick Peckham  
Second ..... Michael Martens  
Third ..... David Nutting  
Fourth ..... Tom Neal  
Fifth ..... Gary Gisselman  
Sixth..... Becky McElhaney  
Seventh ..... Lisa Rasmussen  
Eighth ..... Karen Kellbach  
Ninth..... Dawn Herbst  
Tenth..... Mary Thao  
Eleventh..... Dennis Smith

APPOINTED

Finance Director / City Treasurer ..... Maryanne Groat  
City Clerk ..... Toni Rayala  
City Attorney ..... Anne Jacobson  
Police Chief ..... Ben Bliven  
Fire Chief..... Tracey Kujawa  
City Assessor ..... Rick Rubow  
Director of Administration-Public Works & Utilities ..... Eric Lindman  
City Engineering Project Manager..... Allen Wesolowski  
Chief Inspector & Zoning Administrator ..... William Hebert  
Community Development Director ..... Christian Schock  
Parks Director ..... Jamie Polley  
Airport Manager ..... John Chmiel  
Transit Lines Manager ..... Greg Seubert  
CCITC Director ..... Gerard Klein

# 2019 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 providing financial planning and budget compilation. 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 or a relationship to the cost of the service. A great example is refuse and recycling services. Many communities bill this service as an extra charge either on the utility bill or as a special charge on the tax bill. Community bills average about \$150-\$200 per household. Because this service is paid for by the real estate taxes we found that homeowner charges for this service varied from a low of \$14.00 to as high as \$800.00 per year for the identical 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.

BUDGET YEAR	EQUALIZED VALUATION	% INCREASE	ASSESSED VALUATION	% INCREASE
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%	\$2,696,195,000	1.84%
2018	\$2,764,682,800	5.99%	\$2,716,638,000	0.76%
2019	\$2,896,505,400	4.77%	<b>\$2,712,730,057</b>	-0.14%

**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 school district, county and technical college.

\*Assessed Valuation is an estimate

**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 2019 represent estimates.

You will note that the assessed valuation is expected to decline by approximately \$4,000,000. While overall real estate values within the city increased due to new construction and improvements. The decline is due to a change in personal property tax. This tax is assessed to businesses for their tools, machinery and equipment used to operate their business. Beginning with tax bills issued in December of 2018, businesses classified as commercial by the DOR will no longer pay tax on machinery and tools. This change eliminated 28,254,600 of property value for the City. The state is replacing this lost value with a frozen personal property state aid. As such this revenue will not grow in future years.



**The Tax Levy** is restricted by the State of Wisconsin levy limits, to the percentage of net new construction. The levy limit provides that the “unused” prior year levy capacity can be applied to the following year’s budget if approved by three-quarters majority vote of the City Council. In addition, there are certain provisions within the law that allow a municipality to increase their levy 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 on the table to the right. The 2019 budget was the sixth year that the City increased the levy above the basic levy law limit. This was accomplished through the debt exemption. The total amendment over and above the basic levy limit increase is \$1,368,886. The City is in a particularly difficult position due to the limited other revenue sources available.

	Allowable * Levy	Actual * Levy	Under Utilized
2018 for 2019	\$23,496,270	\$24,865,156	\$0
2017 for 2018	\$23,280,657	\$24,462,366	\$0
2016 for 2017	\$22,729,865	\$23,879,534	\$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

\* Levy before tax increment computation

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 without a corresponding reduction in the levy. 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.

Year	General Property Tax Levy	Increase/(Decrease) from the Prior Year	
		Dollar	Percent
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	\$26,084,384	\$1,112,814	4.46%
2018	\$26,958,106	\$873,722	3.35%
2019	\$27,637,830	\$679,724	2.52%

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, infrastructure improvements, parks and recreation and economic development 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 the State manufacturing values are not known at budget publication, an estimated assess valuation was used. Based upon the budget submitted and the estimated assessed valuation, the city’s tax rate will increase 27 cents.

	BUDGET YEAR		
	2019	2018	Change
<b>Property Tax Levy</b>	\$ 27,637,830	\$ 26,958,106	\$ 679,724
<b>Assessed Valuation*</b>	\$ 2,712,730,057	\$ 2,716,638,000	\$ (3,907,943)
<b>Tax Rate</b>	\$ 10.1882	\$ 9.9233	\$ 0.2649
<i>Estimate</i>			

When evaluating the budget people frequently ask how much does one penny on the levy generate in taxes? The answer is about \$27,200. 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 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. A summary of the General Fund Revenues follows:

### GENERAL FUND REVENUES

	2018 Adopted Budget	2018 Modified Budget	2018 Estimated Actual	2019 Dept Budget Request	2019 Executive Budget
<b>REVENUES</b>					
OTHER TAXES	196,184	196,184	207,639	206,784	206,784
INTERGOVERNMENTAL GRANTS & AID	8,322,495	8,322,495	8,368,050	8,632,653	8,820,280
LICENSES & PERMITS	794,434	794,434	945,156	770,121	773,121
FINES & FORFEITURES	359,000	359,000	401,000	380,030	380,030
PUBLIC CHARGES FOR SERVICES	2,075,790	2,075,790	2,167,286	2,264,560	2,264,560
INTERGOVT CHARGES FOR SERVICES	1,060,363	1,060,363	1,081,358	1,082,076	1,082,076
MISCELLANEOUS REVENUE	527,552	527,552	591,420	550,705	615,395
OTHER FINANCING SOURCES	1,862,273	1,862,273	1,822,500	1,822,500	1,841,280
	15,198,091	15,198,091	15,584,409	15,709,429	15,983,526

**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 2019 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, to remedy financial problems and to reduce the tax burden to voters. The City has not received notification of Payment for Municipal Aids or Transportation Aids at time of publication.

STATE AIDS						
Budget Year	Shared Revenues	Expenditure Restraint	Payment for Municipal Aids	Transportation Aids	Total	Increase/ (Decrease)
2008	\$4,867,501	\$1,018,811	\$184,621	\$2,027,978	\$7,918,236	\$29,102
2009	\$4,885,011	\$1,067,034	\$206,612	\$2,102,742	\$8,046,786	\$128,550
2010	\$4,678,334	\$901,467	\$195,625	\$2,257,414	\$8,032,840	<b>-\$13,946</b>
2011	\$4,676,319	\$901,115	\$195,735	\$2,310,028	\$8,083,197	<b>\$50,357</b>
2012	\$4,011,312	\$853,965	\$187,021	\$2,079,025	\$7,131,323	<b>-\$951,874</b>
2013	\$4,012,736	\$792,434	\$198,326	\$2,101,898	\$7,105,394	<b>-\$25,929</b>
2014	\$4,011,628	\$755,879	\$195,507	\$2,125,430	\$7,088,444	<b>-\$16,950</b>
2015	\$4,013,090	\$764,764	\$184,010	\$2,286,007	\$7,247,871	<b>\$159,427</b>
2016	\$4,017,837	\$734,231	\$185,466	\$2,204,606	\$7,142,140	<b>-\$105,731</b>
2017	\$4,015,411	\$817,119	\$176,871	\$2,195,599	\$7,205,000	\$62,860
2018	\$4,015,993	\$871,260	\$146,389	\$2,440,419	\$7,474,061	\$269,061
2019	\$4,016,106	\$853,021	\$145,000 *	\$2,515,358 *	\$7,529,485	\$55,424

\* Estimate

The impact of reduced and stagnant shared revenues is dramatic. If the aids had increased annually by CPI, which is the same formula the State imposes on its local governments in formulas such as the levy limit, the City's aids from the State would be approximately \$9,400,000. That represents an additional \$1,870,515 annually! These funds would allow the City to adequately maintain its infrastructure and reduce the tax burden.

In the past years the state eliminated personal property tax on computers and commercial machinery and tools. The provides government entities a payment in lieu of tax to compensate for this loss property tax revenue. These payments are frozen which results in another stagnant revenue source that does not grow and offset the pressures of annual inflation. The 2019 budget includes \$461,427 for computer aid and \$254,423 for personal property aid. The TID districts also these state aids.

**Public Charges for Service** - within the General Fund are itemized below. The most significant category is EMS revenues of \$1,720,000 which is predicted to increase \$180,000. This change is a combination of a correction in the 2018 budget estimate and expected growth. Park and recreation revenues include program fees for recreation and swimming along with rental fees on facilities this budget is expected to decrease \$8,560. Other categories are expected to increase.

	2019 Budget	2018 Budget
General Government	\$ 84,630	\$ 81,250
Public Safety	1,743,170	1,563,170
Streets and other Related Activities	138,950	125,000
Park and Recreation	297,810	306,370
	<u>\$ 2,264,560</u>	<u>\$ 2,075,790</u>

**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 significant growth. This category is budgeted conservatively since growth is difficult to predict.

**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. The 2019 budget reflects growth of \$21,030, which reverses years of stagnant revenue in this category.

**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. The budget for this revenue source dropped dramatically in 2017 due to the direct billing of many of these charges.

**Miscellaneous revenues** include interest income, donations, building rents and ground leases. This revenue source is expected to increase \$23,153. This includes expected growth in interest income due to improved interest rates. The 2019 budget continues to expect annual ground lease payments from the Wausau Center Mall.

**Other Financing Sources** include transfers from other funds. The 2019 budget reflects transfers from the Room Tax Fund of \$146,355 which is a reduction of \$30,918 from 2018 due to the change in the state law governing the expenditure of Room Tax Revenue, the Water Utility of \$1,135,012, the Sewer Utility of \$450,000 and the Motor Pool Fund of \$109,913. The water utility transfer represents the tax equivalent fee calculated in compliance with the PSC.

### GENERAL FUND EXPENDITURES

The General Fund expenditure budget increased \$959,023 or 2.90%. Adjustments may be necessary once the Expenditure Restraint guidelines are published.

Major changes include:

- \$30,000 contingency to finance components of the salary study.
- 2.5% salary growth for employees, including police and fire and rates prescribed by the Transit contract.
- Retirement rate reductions pursuant to the WRS notification.

	<u>2019</u>	<u>2018</u>
General	6.55	6.7
Elected	6.55	6.7
Police	10.89	11.16
Fire	15.29	15.36

Motor Pool increases in Police and Fire to reflect historical charges.

Increase of \$50,000 for seal coating streets

Adjustment to incorporate one police officer and the mental health therapist funded by a VOCA grant.

These positions were previously reported in a grant fund.

Health Insurance increase of 2.92%

Park seasonal staff increased \$30,835 due to expanded park offerings including the new swimming pools.

	2018 Adopted Budget	2018 Modified Budget	2018 Estimated Actual	2019 Dept Budget Request	2019 Executive Budget
COMMON COUNCIL	93,245	93,245	91,378	94,653	94,653
MAYOR	213,431	213,431	212,712	216,688	216,688
CUSTOMER SERVICE	1,280,101	1,320,101	1,234,901	1,303,704	1,280,204
CCITC	713,978	713,978	696,269	792,645	792,645
REFUSE COLLECTION	927,000	927,000	912,000	932,000	929,000
ASSESSMENT DEPARTMENT	526,895	526,895	523,353	536,838	536,838
CITY ATTORNEY	556,093	576,093	546,689	571,522	571,522
HUMAN RESOURCES	377,958	453,208	440,732	378,047	378,047
MUNICIPAL COURT	151,849	151,849	155,567	143,750	143,750
UNCLASSIFIED	210,259	258,347	282,000	205,000	205,000
POLICE DEPARTMENT	9,352,991	9,368,661	9,310,449	9,655,730	9,853,411
FIRE DEPARTMENT	7,186,758	7,186,758	7,116,052	7,347,685	7,321,845
DEPARTMENT OF PUBLIC WORKS	8,766,439	9,206,439	8,804,022	8,915,216	8,889,216
PARKS DEPARTMENT	2,704,300	2,716,640	2,846,477	2,857,164	2,807,502
<b>TOTAL EXPENDITURES</b>	<b>33,061,297</b>	<b>33,712,645</b>	<b>33,172,601</b>	<b>33,950,642</b>	<b>34,020,321</b>

### 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. Based upon the information submitted by departments we expect a \$275,015 profit in 2018. Of course this can change dramatically if November and December deliver extraordinary winter events.

	Unassigned General Fund Balance	Total General Fund Budget Expenses	Percent of Budget
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>
2015	5,032,077	30,933,390	16.27%
2016	5,788,763	32,193,988	17.98%
2017	6,566,389	32,384,515	20.28%
<b>2018 Projected</b>	<b>6,841,404</b>	<b>33,172,601</b>	<b>20.62%</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:

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 yard waste site.

FUND	EXPENDITURES	REVENUES	2019 GENERAL
			PROPERTY TAX LEVY
Community Development Funds	\$1,450,608	\$1,356,587	\$215,085
Economic Development Fund	5,000	5,817	
Environmental Clean Up Fund	149,363	142,410	
Hazardous Materials Contract Fund	70,250	81,000	
Housing Stock Improvement Fund	20,000	20,000	
Room Tax Fund	461,407	880,000	
Public Access Fund	64,850	64,850	
Recycling Fund	710,644	147,900	562,744
EMS Grant Fund	9,400	9,400	
400 Block Fund	60,000	60,000	
<b>Total</b>	<b>\$3,001,522</b>	<b>\$2,767,964</b>	<b>\$777,829</b>

- Room Tax budget contains an allocation to the General Fund of \$146,355, the 400 Block of \$60,000 and the continuing appropriation allocations.
- Continued property tax support for 100% planning including the new planner and \$50,000 of the Director salary as directed by the Common Council during the 2017 budget deliberations.
- The Housing Stock Improvement Fund anticipates new loans of \$20,000 equal to the loan repayments.
- The Environmental Clean Up Fund will fund the City's continued superfund site and the Holtz Krause obligations.

### 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.

New debt issues are expected in 2018:

- 2018 Capital Plan and TID #6 (Thomas St acquisition and Callon St) \$ 5,480,000
  - Wausau Chemical Developer Incentive (TID #11 and #12) \$ 8,015,000
  - Water and Sewer Revenue Bond Anticipation Notes \$ 5,055,000
- \$18,550,000

New debt issues are expected in 2019:

- 2019 Capital Plan \$ 2,685,500
  - Fire Station and Evidence Storage Construction \$ 4,703,500
  - TID #8 1<sup>st</sup> Avenue \$ 1,650,000
  - TID #6 Thomas Street and 1<sup>st</sup> Avenue \$ 3,945,000
- \$12,984,000

### SUMMARY OF DEBT CHANGES

	General Obligation Bonds	General Obligation Notes	Wisconsin State Trust Fund Loans	Total General Obligation Debt	Other Debt	Water/Sewer Revenue Bonds	Total
<b>BALANCE 12/31/2017</b>	<b>\$ 29,325,000</b>	<b>\$ 40,009,779</b>	<b>\$ 8,489,526</b>	<b>\$ 77,824,305</b>	<b>\$ 6,600,000</b>	<b>\$ 11,040,000</b>	<b>\$ 95,464,305</b>
Foundation Loan(L&S Printing)		(190,000)		(190,000)			(190,000)
Foundation Loan (WestSide Battery)		(200,000)		(200,000)			(200,000)
Foundation Loan Forgiveness		(600,000)		(600,000)			(600,000)
State Trust Fund Loan 2015 - Refinance			(3,662,525)	(3,662,525)			(3,662,525)
State Trust Fund Loan 2016 - Refinance			(4,000,000)	(4,000,000)			(4,000,000)
Taxable Note Anticipation Note				-	8,015,000		8,015,000
Capital Plan and TID 6	5,480,000			5,480,000			5,480,000
Water and Sewer Revenue Bonds Anticipation Notes				-		5,055,000	5,055,000
2018 Retirements	(1,210,000)	(7,205,000)	(98,846)	(8,513,846)		(860,000)	(9,373,846)
<b>EXPECTED BALANCE 12/31/2018</b>	<b>\$ 33,595,000</b>	<b>\$ 31,814,779</b>	<b>\$ 728,155</b>	<b>\$ 66,137,934</b>	<b>\$ 14,615,000</b>	<b>\$ 15,235,000</b>	<b>\$ 95,987,934</b>
2019 Projected Additions:							
Fire Station and Evidence Storage	4,703,500			4,703,500			4,703,500
Capital Improvement Plan		2,685,500		2,685,500			2,685,500
TID #6		3,945,000		3,945,000			3,945,000
TID #8		1,650,000		1,650,000			1,650,000
2019 Retirements	(1,715,000)	(6,670,000)	(81,896)	(8,466,896)		(845,000)	(9,311,896)
<b>BUDGET BALANCE 12/31/2019</b>	<b>\$ 36,583,500</b>	<b>\$ 33,425,279</b>	<b>\$ 646,259</b>	<b>\$ 70,655,038</b>	<b>\$ 14,615,000</b>	<b>\$ 14,390,000</b>	<b>\$ 99,660,038</b>

	December 31, 2013	December 31, 2014	December 31, 2015	December 31, 2016	December 31, 2017	December 31, 2018	December 31, 2019*
Equalized Valuation	\$ 2,520,917,800	\$ 2,655,928,800	\$ 2,633,849,300	\$ 2,608,454,600	\$ 2,764,682,800	\$ 2,896,505,400	\$ 2,954,435,508
	5%	5%	5%	5%	5%	5%	5%
Total Allowable Debt	\$126,045,890	\$132,796,440	\$131,692,465	\$130,422,730	\$138,234,140	\$144,825,270	\$147,721,775
Outstanding Debt	\$ 50,473,575	\$ 47,938,575	\$ 56,373,575	\$ 75,079,604	\$ 77,824,305	\$ 66,137,934	\$ 70,655,038
Legal Debt Margin	\$75,572,315	\$84,857,865	\$75,318,890	\$55,343,126	\$60,409,835	\$78,687,336	\$77,066,737
Debt Utilized	40.04%	36.10%	42.81%	57.57%	56.30%	45.67%	47.83%

\* Estimate

The 2018 Equalized Valuation is an estimate and projects 2% growth.

Long term debt and capital financial planning has allowed the debt property tax levy to remain stable over the last eighteen years. The long term projections anticipated the construction of the fire station with a construction cost of \$3.8 million. The revised construction budget of \$4.5 million along the construction of a police evidence storage facility will require an increase of \$65,000 in the debt service levy beginning in 2020.

### CAPITAL PROJECTS

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 has resulted in the deferral of reconstruction of streets and maintenance of facilities. The 2019 capital plan is as follows:

<b>PROJECT DESCRIPTION</b>	<b>DEPT</b>	<b>Project Costs</b>
<b>Infrastructure</b>		
WIS DOT Projects	DPW	1,385,500
Street Improvements	DPW	-
Asphalt Overlay	DPW	100,000
Sidewalk Projects	DPW	100,000
Storm Sewer	DPW	800,000
Water Projects	WS	-
Sewer/Wastewater Projects	WS	-
Total Infrastructure		<u>\$ 2,385,500</u>
<b>Facilities</b>		
Fire Station	Fire	\$ 4,500,000
Evidence Storage Facility	Police	\$ 203,500
Parking Ramp Structural Improvements	DPW	300,000
Total Facilities		<u>\$ 5,003,500</u>
<b>Equipment and Technology</b>		
Police Radios	Police	\$ 47,000
Fire Turnout Gear	Police	51,600
Jet A Fuel Fuam Upgrade and Tank Monitor	Airport	180,000
GIS Ortho_Imagery and LiDAR	GIS	30,000
Relocate KAUW ASOS Equip & Grass Runway	Airport	180,000
OSHA Fixed Ladder System		35,000
Supplied Air Cart	Fire	23,106
Total Equipment		<u>\$ 546,706</u>
<b>Rolling Stock</b>		
Park Rolling Stock	Parks	\$ 173,460
Airport Tow Tractor	Airport	85,000
Total Rolling Stock		<u>\$ 258,460</u>
<b>Park and Recreation Areas</b>		
Play Equipment		\$ 75,000
Total Parks/Recreation		<u>\$ 75,000</u>
<b>TOTAL CAPITAL COSTS</b>		<u><u>\$ 8,269,166</u></u>
Property Taxes		\$ 498,890
Grants and Other Revenue		381,276
Debt Proceeds		7,389,000
<b>TOTAL SOURCES</b>		<u><u>\$ 8,269,166</u></u>

The City also maintains a Central Capital Purchasing Fund to finance the replacement of a variety of equipment and small facility improvements. The City budgeted \$348,280 for 2018 and increased this investment to \$426,482 in 2019. This included shifting the police body cameras from the Capital Improvement Fund.

### TAX INCREMENT DISTRICT FUNDS

Tax Increment Districts Number 3, 5, 6, 7, 8, 9, 10, 11 and 12 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 2019 project activity and financial condition follows:

FUND	Projected Fund							Projected Fund
	Fund Balance 12/31/2017	Balance 1/1/2019	Increment	Other Revenue	Debt Proceeds	Debt Retirement	Other Project Costs	Balance 12/31/2019
TID 3	\$ 5,716,574	\$ 2,039,516	\$ 2,793,382	\$ 1,820,932		\$ 3,253,789	\$ 5,413,688	\$ (2,013,647)
TID 5	-	-	889,790	185,711		-	1,075,501	-
TID 6	1,660,350	1,066,785	2,790,787	339,914	3,945,000	2,108,865	5,979,150	54,471
TID 7	(2,146,796)	(1,705,885)	783,543	19,563		130,545	260,033	(1,293,357)
TID 8	240,777	211,216	444,289	8,300	1,650,000	550,378	1,739,150	24,277
TID 9	(113,218)	(140,094)	26,766	26,557		71,798	3,150	(161,719)
TID 10	(306,871)	(310,058)	257,548			140,873	6,150	(199,533)
TID 11	3,437,402	4,049,650	28,000			320,630	3,808,000	(50,980)
TID 12	(522,350)	3,433,500	-	-	-	122,630	3,841,632	(530,762)
Total	\$ 7,965,868	\$ 8,644,630	\$ 8,014,105	\$ 2,400,977	\$ 5,595,000	\$ 6,699,508	\$ 22,126,454	\$ (4,171,250)

A list of capital projects within the districts includes:

- TID 3 – Riverfront Improvements \$281,000 - Funded with 2017 Debt Proceeds
- TID 3 – Fulton Street Extension \$2,700,000 – Funded with 2016 Debt Proceeds
- TID 6 – Thomas Street Phase II \$3,185,000 – 2019 Debt Proceeds
- TID 6 – 1<sup>ST</sup> Avenue \$1,650,000 – 2019 Debt Proceeds
- TID 6 – Riverfront Improvements and Riverside Park Access \$800,000 - 2019 Debt Proceeds
- TID 6 – Westside Streetscape Project \$300,000 – Increment
- TID 6 – Other Street Improvements \$550,000 – Increment
- TID 8 – 1<sup>st</sup> Avenue \$1,650,000 – 2019 Debt Proceeds

A list of developer payments included within the budget is:

- TID 3 – Riverlife Developer Incentives \$2,367,538 Funded with 2016 Debt Proceeds
- TID 6 – Blenker Construction Housing Incentives \$299,000 – Increment
- TID 7 – 2800 Stewart Avenue LLC incentives \$251,883 - Increment
- TID 8 – Schierl Redevelopment \$39,000 Increment
- TID 11 – Wausau Chemical \$3,800,000 final draw forgivable loan – 2018 Debt Proceeds
- TID 12 – Wausau Chemical \$3,800,000 final draw forgivable loan – 2018 Debt Proceeds
- TID 12 – Macndon Properties \$16,482 – Increment

Valuation growth within the districts is as follows:

- TID 3 – 14.04%
- TID 5 – (17.66%)
- TID 6 – 11.99%
- TID 7 – (9.57%)
- TID 8 – 13.79%
- TID 9 – 8.87%
- TID 10 – 8.79%
- TID 11 – 114.95%
- TID 12 – (26.07%)

**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. All Internal Service 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 2019 budgets:

FUND	EXPENDITURES	REVENUES	2019 GENERAL PROPERTY TAX LEVY
Motor Pool Fund	\$ 4,073,465	\$ 3,700,000	\$ -
Liability Insurance Fund	910,965	925,000	-
Employee Benefits Fund	5,726,650	5,728,536	-
Total	\$ 10,711,080	\$ 10,353,536	\$ -

**ENTERPRISE FUNDS**

The Airport Fund, Metro Ride, Animal Control Fund all continue to rely on property taxes. After experiencing a \$200,000 levy increase in 2018 the MetroRide increase for 2019 is only \$20,507. Historically the City has not funded the entire levy demanded by the MetroRide budget because of the conservative nature of the fuel and maintenance predictions. It is beneficial for the City to budget conservatively as State and Federal Aids are capped at the budget. In addition, if the City experiences underutilization of expenses the City will receive a higher % of aids to expense. The Parking Fund needs to be monitored as revenues continue to decline due to the Mall struggles. The City will likely increase the levy in future years.

FUND	EXPENDITURES	REVENUES	2019 GENERAL PROPERTY TAX LEVY	2018 GENERAL PROPERTY TAX LEVY	CHANGE
Water Utility Fund	\$ 6,176,894	\$ 5,351,800	\$ -	\$ -	\$ -
Wastewater Utility Fund	5,150,543	5,327,200	-	-	-
MetroRide Fund	3,417,580	2,387,167	830,413	809,906	20,507
Parking Fund	1,817,415	934,475	50,000	-	50,000
Municipal Airport Fund	450,449	118,250	101,000	94,000	7,000
Animal Control Fund	200,507	159,760	40,747	50,676	(9,929)
Total	\$ 17,213,387	\$ 14,278,652	\$ 1,022,160	\$ 754,011	67,578

**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
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### LICENSES AND PERMITS

Permits and licenses	Based upon ensuing years fee structure, and permitting requirements and historical trend analysis
Franchise Fees	Based upon historical trend analysis

### FINES, FORFEITURES AND PENALTIES

Based upon historical trend analysis

### PUBLIC CHARGES FOR SERVICES

Based upon the ensuing years rates for service and historical trend analysis on services provided/utilized and existing service agreements

### INTERGOVERNMENTAL CHARGES FOR SERVICES

Internal service funds - Insurance	Based upon projected participation, pseudo rates established by insurance consultants or allocation rates established
Internal service fund - Motor Pool	Based upon historical trend analysis of vehicle usage and the ensuing year rates
General Fund	Based upon contracts in place, cost allocation plans and historical trend analysis

### COMMERICAL

Interest on Investments	Based upon estimated funds available for investment and expected interest rate earned
Interest on special assessments	Based upon existing payment agreements and historical payment trends
Loan Repayments	Based upon agreement terms and historical trend analysis
Other Interest	Based upon existing agreement and historical payment trends

### MISCELLANEOUS REVENUES

Rental Income	Based upon lease agreements
Sale of property	Based upon historical trend analysis

### OTHER FINANCING SOURCES

Transfers In	Based upon agreements, formulas and historical trend analysis
Debt Proceeds	Based upon capital plans less other revenue sources and reserves expected to be applied to the project
Appropriated Reserves	Based upon funds in reserves available to meet future operating or capital costs

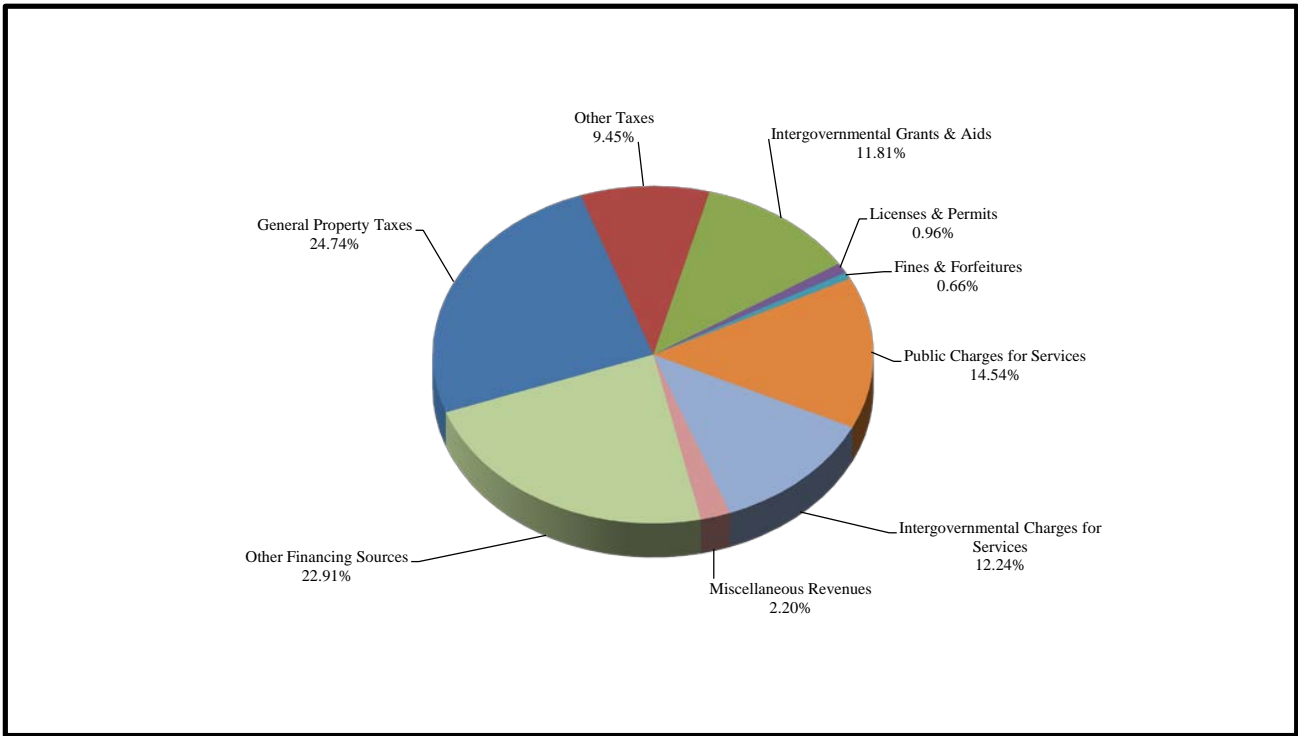
CITY OF WAUSAU  
2019 BUDGET  
Operational/Fund Structure Matrix

Operational Responsibility	General Fund	Special Revenue Funds	Debt Service Fund	Capital Project Funds	Internal Service Funds	Enterprise Funds
Council	x					
Mayor	x					
Public Access		x				
Customer Service/ Finance	x					
Unclassified	x					
Refuse	x					
Recycling Fund		x				
Room Tax Fund		x				
Economic Development Fund		x				
Holtz Krause Fund		x				
Debt Service Fund			x			
Capital Projects Fund				x		
Central Capital Purchasing Fund				x		
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		
Tax Increment District 11						
Tax Increment District 12						
Liability Insurance Fund					x	
Employment Benefit Fund					x	
Airport Fund						x
City County Information Technology Commission	x					
Assessment Department	x					
Human Resources	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					
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  
2019 BUDGET**

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUND	CAPITAL PROJECTS FUNDS	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	TOTAL
PERSONAL SERVICE	\$ 23,902,801	\$ 1,309,291	\$ -	\$ -	\$ 5,416,855	\$ 698,602	\$ 31,327,549
CONTRACTUAL SERVICES	7,564,515	1,043,999	-	414,350	3,734,995	500,550	13,258,409
SUPPLIES & EXPENSE	1,317,987	93,401	-	35,000	2,099,455	1,152,891	4,698,734
BUILDING MATERIALS	806,398	-	-	-	674,528	-	1,480,926
FIXED CHARGES	340,110	11,000	-	-	3,360,054	6,511,665	10,222,829
DEBT SERVICE	-	-	11,133,732	35,000	272,500	-	11,441,232
GRANTS, CONTRIBUTIONS & OTHER	50,000	234,276	-	10,573,903	3,000	-	10,861,179
CAPITAL OUTLAY	8,510	28,000	-	18,761,648	54,000	1,707,372	20,559,530
OTHER FINANCING USES	-	281,555	-	7,774,859	1,598,000	140,000	9,794,414
CONTINGENCY	30,000	-	-	-	-	-	30,000
<b>TOTAL</b>	<b>34,020,321</b>	<b>3,001,522</b>	<b>11,133,732</b>	<b>37,594,760</b>	<b>17,213,387</b>	<b>10,711,080</b>	<b>113,674,802</b>
GENERAL PROPERTY TAXES	\$ 18,036,795	\$ 777,829	\$ 4,123,000	\$ 905,372	\$ 1,022,160	\$ -	\$ 24,865,156
OTHER TAXES	206,784	880,000	-	8,232,005	-	-	9,318,789
INTERGOVERNMENTAL GRANTS & AID	8,820,280	237,400	-	644,000	1,943,425	-	11,645,105
LICENSES & PERMITS	773,121	55,000	-	-	120,700	-	948,821
FINES & FORFEITURES	380,030	-	-	-	267,200	-	647,230
PUBLIC CHARGES FOR SERVICES	2,264,560	11,000	-	254,276	11,721,887	83,600	14,335,323
INTERGOVT CHARGES FOR SERVICES	1,082,076	777,872	-	-	45,090	10,160,936	12,065,974
MISCELLANEOUS REVENUE	615,395	667,992	42,938	602,802	130,350	109,000	2,168,477
OTHER FINANCING SOURCES	1,841,280	138,700	6,499,504	14,059,351	50,000	-	22,588,835
<b>TOTAL</b>	<b>\$ 34,020,321</b>	<b>\$ 3,545,793</b>	<b>\$ 10,665,442</b>	<b>\$ 24,697,806</b>	<b>\$ 15,300,812</b>	<b>\$ 10,353,536</b>	<b>\$ 98,583,710</b>

CITY OF WAUSAU  
2019 REVENUES BY CATEGORY  
ALL FUNDS

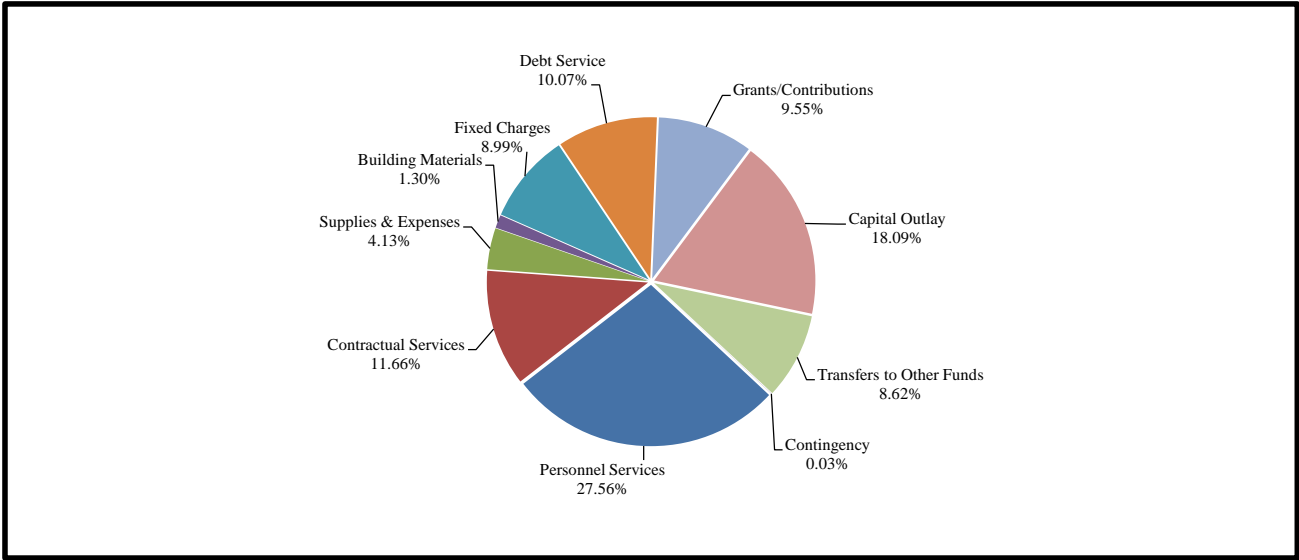


	<b>2019 BUDGET</b>	<b>2018 BUDGET</b>
General Property Taxes	\$ 24,865,156	\$ 24,462,367
Other Taxes	9,318,789	7,950,571
Intergovernmental Grants & Aids	11,645,105	10,789,018
Licenses & Permits	948,821	969,154
Fines & Forfeitures	647,230	626,200
Public Charges for Services	14,335,323	13,896,085
Intergovernmental Charges for Services	12,065,974	11,888,459
Miscellaneous Revenues	2,168,477	1,788,240
Other Financing Sources	22,588,835	26,979,539
<b>Total Revenues</b>	<b>\$ 98,583,710</b>	<b>\$ 99,349,633</b>

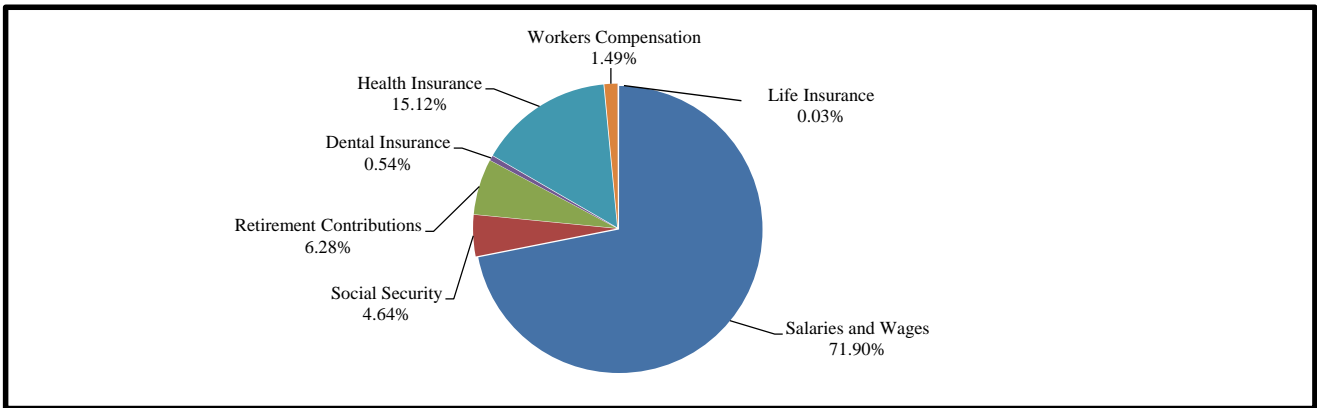
**CITY OF WAUSAU 2019 BUDGET**  
**COMBINED STATEMENT OF EXPENDITURES - BY ACTIVITY (ALL FUNDS)**

	2016 ACTUAL	2017 ACTUAL	2018			2019		BUDGET INCREASE (DECREASE)	BUDGET PERCENT INC/(DECREASE)
			ADOPTED BUDGET	MODIFIED BUDGET	ESTIMATED ACTUAL	BUDGET REQUEST	EXECUTIVE BUDGET		
<b>GENERAL GOVERNMENT</b>									
Council	\$ 90,749	\$ 87,357	\$ 93,245	\$ 93,245	\$ 91,378	\$ 94,653	\$ 94,653	\$ 1,408	1.51%
Mayor	194,567	197,899	213,431	213,431	212,712	216,688	216,688	3,257	1.53%
Customer Service	1,440,913	1,186,861	1,280,101	1,320,101	1,234,901	1,303,704	1,280,204	103	0.01%
City County Information Technology	684,247	680,604	713,978	713,978	696,269	792,645	792,645	78,667	11.02%
Property Assessment	519,467	381,169	526,895	526,895	523,353	536,838	536,838	2,000	0.22%
Legal Affairs	588,484	519,509	556,093	576,093	546,689	571,522	571,522	9,943	1.89%
Human Resources	278,153	273,621	377,958	453,208	440,732	378,047	378,047	15,429	2.77%
Municipal Court	135,737	137,350	151,849	151,849	155,567	143,750	143,750	89	0.02%
Public Access Fund	69,284	66,809	77,007	82,625	65,464	64,850	64,850	(12,157)	-15.79%
Liability Insurance Fund	847,276	1,159,038	912,800	912,800	777,145	910,965	910,965	(1,835)	-0.20%
Employee Benefits Fund	5,332,135	4,943,016	5,796,831	5,796,831	4,881,444	5,726,650	5,726,650	(70,181)	-1.21%
Unclassified	656,685	837,206	210,259	258,347	282,000	205,000	205,000	(5,259)	-2.50%
<b>Total General Government</b>	<b>10,837,697</b>	<b>10,470,439</b>	<b>10,910,447</b>	<b>11,099,403</b>	<b>9,907,654</b>	<b>10,945,312</b>	<b>10,921,812</b>	<b>21,464</b>	<b>0.20%</b>
<b>PUBLIC SAFETY</b>									
Police Department	8,870,116	9,209,940	9,352,991	9,368,661	9,310,449	9,655,730	9,853,411	500,420	5.35%
Fire Department	6,568,173	7,016,858	7,186,758	7,186,758	7,116,052	7,347,685	7,321,845	135,087	1.88%
Hazardous Materials Contract Fund	48,215	54,944	35,600	35,600	111,500	70,250	70,250	34,650	97.33%
Animal Control Fund	189,136	207,617	199,550	199,550	191,824	200,507	200,507	957	0.48%
EMS Grant Fund	1,254	1,425	9,000	9,000	800	9,400	9,400	400	4.44%
<b>Total Public Safety</b>	<b>15,676,894</b>	<b>16,490,784</b>	<b>16,783,899</b>	<b>16,799,569</b>	<b>16,730,625</b>	<b>17,283,572</b>	<b>17,455,413</b>	<b>671,514</b>	<b>4.00%</b>
<b>TRANSPORTATION</b>									
Airport Fund	397,648	402,147	433,385	433,385	453,812	450,449	450,449	17,064	3.94%
Public Works	7,970,052	8,347,254	8,766,439	9,206,439	8,804,022	8,915,216	8,889,216	122,777	1.40%
Metro Ride	3,648,954	3,518,783	3,337,455	3,361,455	5,292,505	3,417,580	3,417,580	80,125	2.40%
Motor Pool Fund	2,777,273	2,798,199	3,855,418	4,355,654	5,123,529	4,918,465	4,073,465	218,047	5.66%
Parking Fund	1,880,606	2,039,702	1,986,180	1,986,180	1,837,076	1,903,639	1,817,415	(168,765)	-8.50%
<b>Total Transportation</b>	<b>\$16,674,533</b>	<b>\$17,106,085</b>	<b>\$18,378,877</b>	<b>\$19,343,113</b>	<b>\$21,510,944</b>	<b>\$19,605,349</b>	<b>\$18,648,125</b>	<b>269,248</b>	<b>1.46%</b>
<b>SANITATION, HEALTH &amp; WELFARE</b>									
Refuse Collection	969,091	965,794	927,000	927,000	912,000	932,000	929,000	2,000	0.22%
Recycling Program	706,316	723,226	666,087	666,087	708,253	736,302	710,644	44,557	6.69%
Rental Licensing Fund	139,381	-	-	-	-	-	-	-	0.00%
Water Utility	4,920,517	5,078,410	6,159,917	6,159,917	6,085,698	6,176,894	6,176,894	88,221	1.74%
Waste Water Utility	4,601,512	5,188,271	5,062,322	5,062,322	5,239,340	5,150,543	5,150,543	88,221	1.74%
Environmental Clean Up Fund	24,395	191,860	153,587	153,587	141,863	149,363	149,363	(4,224)	-2.75%
<b>Total Sanitation, Health &amp; Welfare</b>	<b>\$11,361,212</b>	<b>\$12,147,561</b>	<b>\$12,968,913</b>	<b>\$12,968,913</b>	<b>\$13,087,154</b>	<b>\$13,145,102</b>	<b>\$13,116,444</b>	<b>218,775</b>	<b>1.69%</b>
<b>ECONOMIC/COMMUNITY DEVELOPMENT</b>									
TID Number Three Fund	10,723,684	6,423,313	13,178,754	14,115,443	7,602,589	8,667,477	8,667,477	(4,511,277)	-34.23%
TID Number Five Fund	1,719,025	1,611,394	1,292,654	1,292,654	1,300,686	1,075,501	1,075,501	(217,153)	-16.80%
TID Number Six Fund	3,768,492	5,858,133	6,021,431	6,602,962	6,393,103	8,088,015	8,088,015	2,066,584	34.32%
TID Number Seven Fund	620,143	682,161	523,544	523,544	523,544	390,578	390,578	(132,966)	-25.40%
TID Number Eight Fund	2,352,619	199,785	596,594	596,594	568,032	2,289,528	2,289,528	1,692,934	283.77%
TID Number Nine Fund	76,941	77,372	76,085	76,085	76,085	74,948	74,948	(1,137)	-1.49%
TID Number Ten Fund	175,445	171,716	149,123	149,123	146,123	144,023	144,023	(5,100)	-3.42%
TID Number Eleven Fund		3,336,842	6,602,203	6,602,203	3,387,752	4,169,780	4,169,780	(2,432,423)	-36.84%
TID Number Twelve Fund		222,350	7,982,750	7,982,750	344,150	3,999,262	3,999,262	(3,983,488)	-49.90%
Community Development Fund	2,313,312	2,606,665	1,914,536	1,914,536	2,278,408	1,450,008	1,450,608	1,449,608	75.72%
Economic Development Fund	1,739,892	600	5,000	35,000	30,000	5,000	5,000	-	0.00%
Housing Stock Improvement Fund	167,259	336,828	270,000	316,000	427,148	20,000	20,000	(250,000)	-92.59%
400 Block Fund	35,130	27,742	60,000	60,000	60,000	60,000	60,000	-	0.00%
Room Tax Fund	913,433	964,928	818,608	891,015	907,954	461,407	461,407	(357,201)	-43.64%
<b>Total Economic/Community Development</b>	<b>\$24,605,375</b>	<b>\$22,519,829</b>	<b>\$39,491,282</b>	<b>\$41,157,909</b>	<b>\$24,045,574</b>	<b>\$30,895,527</b>	<b>\$30,896,127</b>	<b>(6,681,619)</b>	<b>-16.92%</b>
<b>PARKS AND RECREATION</b>	<b>2,489,383</b>	<b>2,543,094</b>	<b>2,704,300</b>	<b>2,716,640</b>	<b>2,846,477</b>	<b>2,857,164</b>	<b>2,807,502</b>	<b>103,202</b>	<b>3.82%</b>
<b>DEBT SERVICE FUND</b>	<b>\$9,020,008</b>	<b>\$10,705,957</b>	<b>\$10,452,877</b>	<b>\$10,452,877</b>	<b>\$9,895,122</b>	<b>\$11,133,732</b>	<b>\$11,133,732</b>	<b>680,855</b>	<b>6.51%</b>
<b>CAPITAL PROJECTS FUNDS</b>									
Capital Projects Fund	\$6,316,531	\$5,445,606	\$3,279,350	\$9,844,035	\$3,703,558	\$10,295,566	\$8,269,166	4,989,816	152.16%
Central Capital Purchasing Fund	\$195,898	\$203,524	\$348,280	\$395,515	\$332,480	\$433,482	\$426,482	78,202	22.45%
<b>CAPITAL PROJECTS FUNDS</b>	<b>\$6,512,429</b>	<b>\$5,649,130</b>	<b>\$3,627,630</b>	<b>\$10,239,550</b>	<b>\$4,036,038</b>	<b>\$10,729,048</b>	<b>\$8,695,648</b>	<b>5,068,018</b>	<b>139.71%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$97,177,532</b>	<b>\$97,632,879</b>	<b>\$115,318,224</b>	<b>\$124,777,974</b>	<b>\$102,059,588</b>	<b>\$116,594,806</b>	<b>\$113,674,802</b>	<b>\$351,457</b>	<b>0.30%</b>

**CITY OF WAUSAU**  
**2019 BUDGET BY EXPENDITURE CATEGORY- ALL FUNDS**

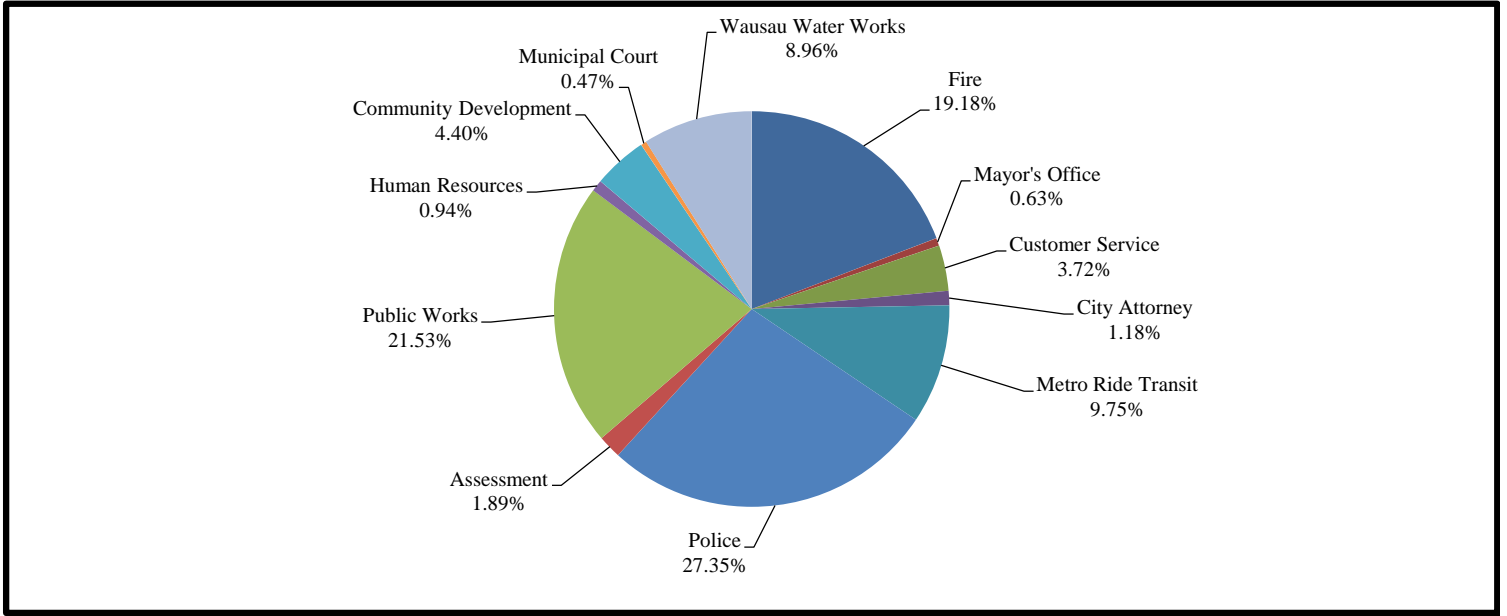


<b>BUDGET BY EXPENDITURE CATEGORY (ALL FUNDS)</b>	<b>2019 BUDGET</b>	<b>2018 BUDGET</b>
Personnel Services	\$ 31,327,549	\$ 30,960,319
Contractual Services	13,258,409	13,339,925
Supplies & Expenses	4,698,734	4,677,301
Building Materials	1,480,926	1,488,870
Fixed Charges	10,222,829	10,399,162
Debt Service	11,441,232	10,634,127
Grants/Contributions	10,861,179	12,034,073
Capital Outlay	20,559,530	22,125,078
Transfers to Other Funds	9,794,414	9,659,369
Contingency	30,000	-
<b>TOTAL</b>	<b><u>\$113,674,802</u></b>	<b><u>\$115,318,224</u></b>



<b>PERSONNEL COST ANALYSIS (ALL FUNDS)</b>	<b>2019 BUDGET</b>	<b>2018 BUDGET</b>
Salaries and Wages	22,523,716	21,982,953
Social Security	1,454,330	1,403,019
Retirement Contributions	1,965,920	2,045,561
Dental Insurance	169,519	174,610
Health Insurance	4,737,387	4,922,441
Workers Compensation	467,188	420,976
Life Insurance	7,989	7,387
Other	1,500	3,372
<b>TOTAL</b>	<b><u>\$31,327,549</u></b>	<b><u>\$30,960,319</u></b>

**CITY OF WAUSAU  
2019 BUDGET  
PERSONNEL SUMMARY**

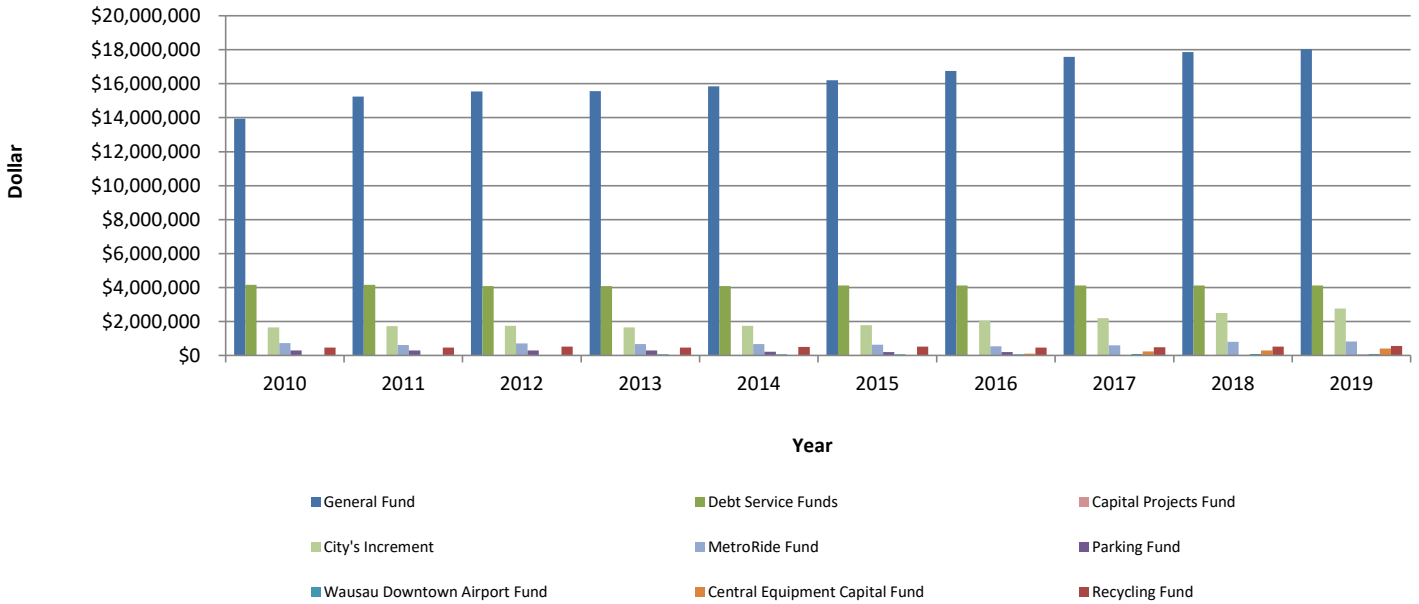


	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Mayor's Office	2.00	2.00	2.00	2.00	2.00	2.50	2.50	3.00	2.50	2.50	3.50
Customer Service	11.84	11.84	11.84	11.84	11.84	11.46	11.46	11.46	11.20	11.20	13.20
Assessment	6.00	6.00	7.00	7.00	7.00	7.00	6.50	6.50	6.50	6.50	6.50
Human Resources	3.00	3.00	3.00	3.00	3.00	2.50	2.50	3.00	2.00	2.00	2.00
City Attorney	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.25	3.25	3.25	3.25
Municipal Court	1.50	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	0.00	0.00	6.00	10.00	11.00
Police	87.00	87.00	84.00	84.00	84.00	81.00	79.00	76.50	75.50	75.50	77.50
Fire	61.00	61.00	60.00	60.00	60.00	60.00	60.00	60.00	60.00	60.00	59.00
Public Works	68.50	68.50	68.50	68.50	69.50	70.00	67.50	67.50	67.00	60.85	63.50
Community Development	14.00	14.00	13.75	13.75	12.75	12.75	12.00	12.00	11.75	11.75	11.75
Metro Ride	31.00	31.00	31.50	31.50	31.50	31.50	31.50	30.50	33.00	33.00	33.00
Wausau Water Works	28.50	28.50	27.50	27.50	26.50	26.50	26.50	26.50	26.50	26.50	26.50
<b>Grand Total</b>	<b>318.09</b>	<b>318.09</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>



**CITY OF WAUSAU  
2019 BUDGET  
SUMMARY OF PROPERTY TAXES BY FUND**

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
GENERAL FUND	\$13,940,920	15,248,395	15,546,035	15,570,606	15,843,883	16,200,627	16,749,259	17,579,529	17,863,207	18,036,795
SPECIAL REVENUE FUNDS:										
Community Development	-	-	-	-	50,000	48,500	156,375	191,375	210,187	215,085
Recycling Fund	470,007	470,000	522,629	473,462	497,750	517,275	462,165	487,763	517,451	562,744
DEBT SERVICE FUND	4,156,866	4,156,866	4,088,000	4,088,000	4,088,000	4,123,000	4,123,000	4,123,000	4,123,000	4,123,000
CAPITAL PROJECTS FUNDS:										
Capital Projects Fund	1,549,310	658,960	320,426	337,345	371,080	406,090	450,000	505,828	498,890	498,890
Central Equipment Capital Fund	-	-	-	-	-	-	110,800	250,300	295,050	406,482
ENTERPRISE FUNDS:										
Animal Control	-	-	-	-	-	78,489	37,105	50,139	50,676	40,747
MetroRide Fund	725,244	628,093	715,289	679,289	679,289	647,342	547,342	601,600	809,906	830,413
Parking Fund	300,000	300,000	300,000	300,000	224,000	211,052	211,052	-	-	50,000
Wausau Downtown Airport Fund	-	-	-	68,677	70,000	80,000	80,000	90,000	94,000	101,000
<b>SUBTOTAL</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>23,879,534</b>	<b>24,462,367</b>	<b>24,865,156</b>
<b>TAX INCREMENT</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>2,204,850</b>	<b>2,495,739</b>	<b>2,772,674</b>
<b>TOTAL LEVY</b>	<b><u>\$22,803,079</u></b>	<b><u>\$23,186,604</u></b>	<b><u>\$23,234,021</u></b>	<b><u>\$23,178,270</u></b>	<b><u>\$23,582,800</u></b>	<b><u>\$24,107,571</u></b>	<b><u>\$24,971,570</u></b>	<b><u>\$26,084,384</u></b>	<b><u>\$26,958,106</u></b>	<b><u>\$27,637,830</u></b>
<b>INCREASE OVER PRIOR YEAR</b>	<b><u>\$823,227</u></b>	<b><u>\$383,525</u></b>	<b><u>\$47,417</u></b>	<b><u>(\$55,751)</u></b>	<b><u>\$404,530</u></b>	<b><u>\$524,771</u></b>	<b><u>\$863,999</u></b>	<b><u>\$1,112,814</u></b>	<b><u>\$873,722</u></b>	<b><u>\$679,724</u></b>
<b>% INCREASE</b>	<b><u>3.75%</u></b>	<b><u>1.68%</u></b>	<b><u>0.20%</u></b>	<b><u>-0.24%</u></b>	<b><u>1.75%</u></b>	<b><u>2.23%</u></b>	<b><u>3.58%</u></b>	<b><u>4.46%</u></b>	<b><u>3.35%</u></b>	<b><u>2.52%</u></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) The invoices of Counsel designated or engaged by the City's insurance carriers shall be monitored by the City Attorney and paid by the City up to the City's self-insured retention level for that matter, without further approval from the Finance Committee or Common Council. In all other matters, where the aggregate legal fees for any one matter, regardless of

the time period during which work was performed, exceed \$50,000, the City Attorney shall inform the Common Council of the status of the matter and the amount of fees incurred to date.

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 in advance of the purchase, who will concur with the sole source or assist in locating additional competitive sources.
3. Except for the purchases related to the Water and Sewer Utility, sole source purchase exceeding \$25,000 must be approved by the Finance Committee.
4. Sole source purchases related to the Water and Sewer Utility exceeding \$25,000 must be approved by the Wausau Waterworks Commission.

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. Utility Services and Charges.
5. Marathon County Landfill
6. Services and products purchased from CCITC

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  
2019 BUDGET**

	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Adopted Budget</b>	<b>2018 Modified Budget</b>	<b>2018 Estimated Actual</b>	<b>2019 Dept Budget Request</b>	<b>2019 Executive Budget</b>
COMMON COUNCIL	90,749	87,357	93,245	93,245	91,378	94,653	94,653
MAYOR	194,567	197,899	213,431	213,431	212,712	216,688	216,688
CUSTOMER SERVICE	1,440,913	1,186,861	1,280,101	1,320,101	1,234,901	1,303,704	1,280,204
CCITC	684,247	680,604	713,978	713,978	696,269	792,645	792,645
REFUSE COLLECTION	969,091	965,794	927,000	927,000	912,000	932,000	929,000
ASSESSMENT DEPARTMENT	519,467	381,169	526,895	526,895	523,353	536,838	536,838
CITY ATTORNEY	588,484	519,509	556,093	576,093	546,689	571,522	571,522
HUMAN RESOURCES	278,153	273,621	377,958	453,208	440,732	378,047	378,047
MUNICIPAL COURT	135,737	137,350	151,849	151,849	155,567	143,750	143,750
UNCLASSIFIED	656,685	837,206	210,259	258,347	282,000	205,000	205,000
POLICE DEPARTMENT	8,870,116	9,209,940	9,352,991	9,368,661	9,310,449	9,655,730	9,853,411
FIRE DEPARTMENT	6,568,173	7,016,858	7,186,758	7,186,758	7,116,052	7,347,685	7,321,845
DEPARTMENT OF PUBLIC WORKS	7,970,052	8,347,254	8,766,439	9,206,439	8,804,022	8,915,216	8,889,216
PARKS DEPARTMENT	2,489,383	2,543,094	2,704,300	2,716,640	2,846,477	2,857,164	2,807,502
<b>TOTAL EXPENDITURES</b>	<b>31,455,817</b>	<b>32,384,516</b>	<b>33,061,297</b>	<b>33,712,645</b>	<b>33,172,601</b>	<b>33,950,642</b>	<b>34,020,321</b>
<b>REVENUES</b>							
GENERAL PROPERTY TAXES	16,749,259	17,579,529	17,863,207	17,863,207	17,863,207	18,063,207	18,036,795
OTHER TAXES	323,480	278,527	196,184	196,184	207,639	206,784	206,784
INTERGOVERNMENTAL GRANTS & AID	7,929,706	8,047,200	8,322,495	8,322,495	8,368,050	8,632,653	8,820,280
LICENSES & PERMITS	856,103	958,527	794,434	794,434	945,156	770,121	773,121
FINES & FORFEITURES	379,671	423,502	359,000	359,000	401,000	380,030	380,030
PUBLIC CHARGES FOR SERVICES	2,048,807	2,150,635	2,075,790	2,075,790	2,167,286	2,264,560	2,264,560
INTERGOVT CHARGES FOR SERVICES	1,600,707	1,225,458	1,060,363	1,060,363	1,081,358	1,082,076	1,082,076
MISCELLANEOUS REVENUE	676,047	687,398	527,552	527,552	591,420	550,705	615,395
OTHER FINANCING SOURCES	1,895,060	1,910,012	1,862,273	1,862,273	1,822,500	1,822,500	1,841,280
	<b>32,458,840</b>	<b>33,260,788</b>	<b>33,061,298</b>	<b>33,061,298</b>	<b>33,447,616</b>	<b>33,772,636</b>	<b>34,020,321</b>



# COMMON COUNCIL

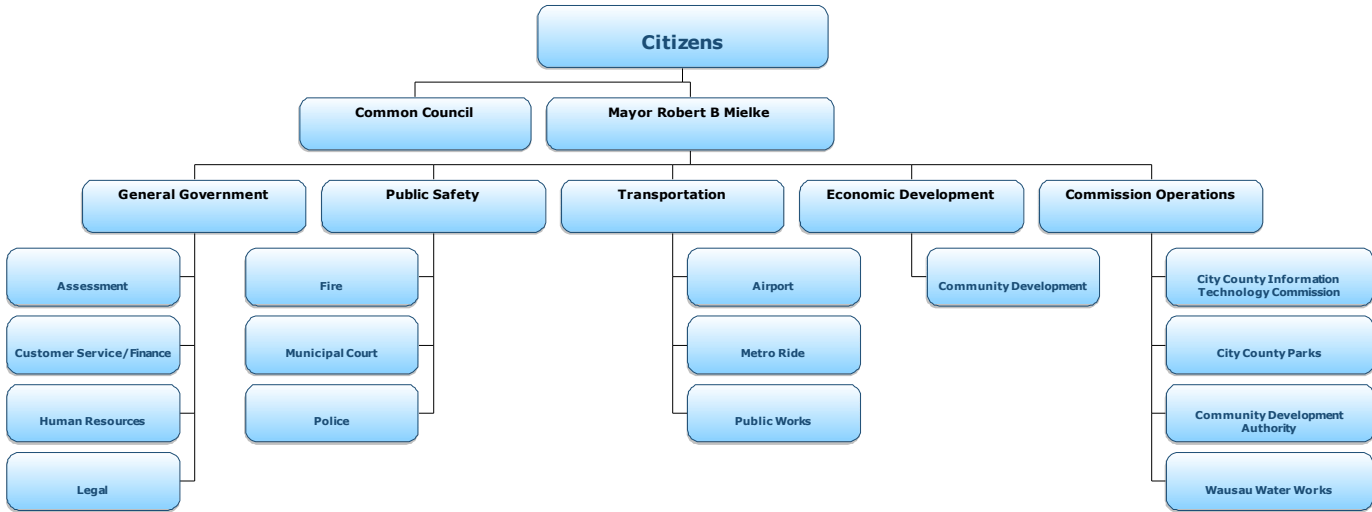
**MISSION:**

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:**

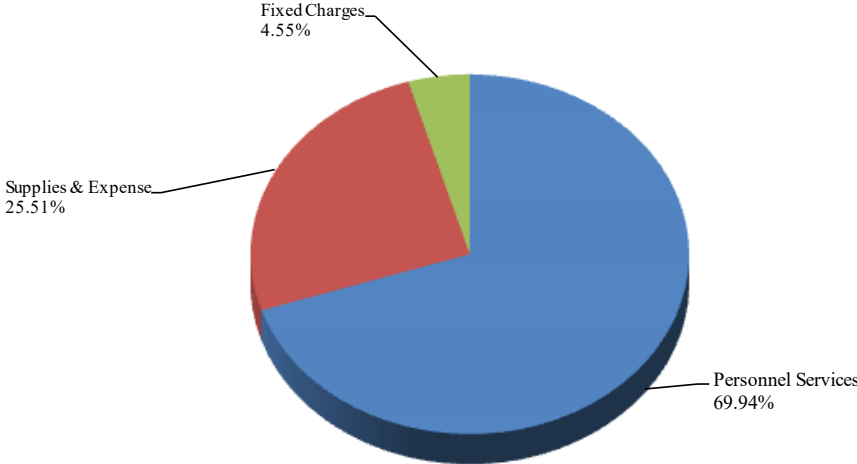
The Common Council of the City consists of eleven (11) Alderpersons. The Alderpersons manage and control the City properties, finances and public services. The Council has the power to license, regulate, borrow money and levy taxes. The Council is the policy-making or legislative part of the City. Most 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	Michael Martens	Eighth	Karen Kellbach
Third	David Nutting	Ninth	Dawn Herbst
Fourth	Tom Neal	Tenth	Mary Thao
Fifth	Gary Gisselman	Eleventh	Dennis Smith
Sixth	Becky McElhaney		

**BUDGET:**



BUDGET SUMMARY									
	2016		2017		2018			2019	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted	
Personnel Services	\$ 66,044	\$ 65,273	\$ 65,545	\$ 65,545	\$ 66,228	\$ 66,203	\$ 66,203	\$ 66,203	
Supplies & Expense	20,937	18,629	23,000	23,000	21,650	24,150	24,150	24,150	
Fixed Charges	3,768	3,456	4,700	4,700	3,500	4,300	4,300	4,300	
Total Expenses	\$ 90,749	\$ 87,358	\$ 93,245	\$ 93,245	\$ 91,378	\$ 94,653	\$ 94,653	\$ 94,653	

**BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:**

The budget provides a cost to continue in other budget line items along with a slight increase in training related budget line items.

**BUDGETARY HISTORY:**

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2019	\$94,653	\$1,408	1.51%
2018	\$93,245	\$903	0.98%
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%

# 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.

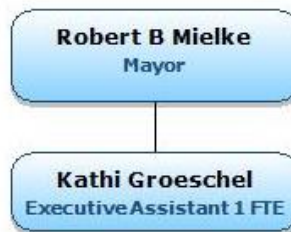
## DEPARTMENTAL RESPONSIBILITIES:

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:

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
TOTAL	2.00	2.00	2.00	2.00	2.00	2.50	2.50	3.00	2.50	2.50

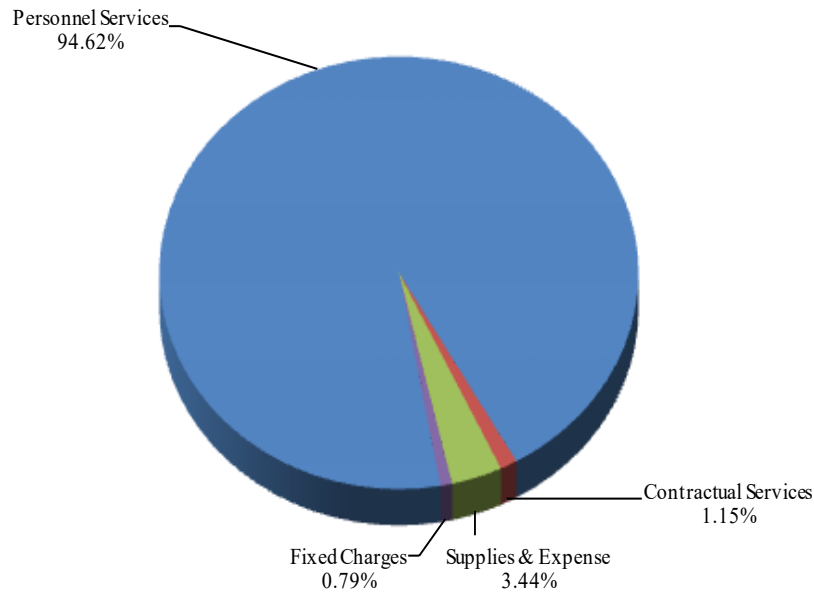
**ACCOMPLISHMENTS:**

- Completed Phase I Thomas Street reconstruction and starting Phase II.
- Continued implementation and construction of the Wausau Business Campus Master Plan and new parcels for industrial expansion.
- Successfully implemented a FREE Large Item Drop-off Service in the spring and fall with three additional days during the summer months.
- Recommitment of Liberty Mutual to the Wausau area including retaining all 900 jobs.
- Engaged business and non-profit stakeholders to serve a second year on the Mayor's Advisory Panel which focuses on Finance and Business expansion, Real Estate and Development, along with Healthcare and Social Service needs within the community.
- Achieved new record levels of social media and Facebook engagement by the Mayor and staff.
- Issued a record number of press releases and media events to increase public engagement.
- Developed a new downtown parking program.
- Created and passed by the council a new Sustainability, Energy and Environmental Committee.
- Instituted a new policy of public access broadcasting of all committee and council meetings.
- Successful RFP for all remnant parcels of the Thomas Street corridor projects including new commercial office and residential duplexes.
- Expanded "Wausome" marketing campaign to include local content of entrepreneurs, community leaders and city assisted projects.
- Received the WEDC "Ready-Site" certification of the Wausau Business Campus by the State of Wisconsin, the only certified site in Marathon County.
- Successfully created and passed by the council a new Wausau Arts Commission.

**GOALS AND OBJECTIVES:**

- Maintain Wausau as a safe and healthy place to live, work, learn and recreate.
- Work with other local, county, state and federal entities to support and protect the City's interests in lawmaking and regulatory processes.
- Maintain fiscally sound polices and deliver high quality service at the lowest possible cost.
- 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 2019.
- Increase tax and job base with responsible economic development.
- 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								
	2016	2017	2018			2019		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 186,422	\$ 187,784	\$ 200,781	\$ 200,781	\$ 201,432	\$ 205,038	\$ 205,038	\$ 205,038
Contractual Services	2,297	2,407	2,500	2,500	2,400	2,500	2,500	2,500
Supplies & Expense	4,120	6,240	8,450	8,450	7,180	7,450	7,450	7,450
Fixed Charges	1,727	1,468	1,700	1,700	1,700	1,700	1,700	1,700
<b>Total Expenses</b>	<b>\$ 194,566</b>	<b>\$ 197,899</b>	<b>\$ 213,431</b>	<b>\$ 213,431</b>	<b>\$ 212,712</b>	<b>\$ 216,688</b>	<b>\$ 216,688</b>	<b>\$ 216,688</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
2019	\$216,688	\$3,257	1.53%
2018	\$213,431	\$12,754	6.36%
2017	\$200,677	(\$697)	-0.35%
2016	\$201,374	-\$1,889	(\$0)
2015	\$203,263	(\$10,168)	-4.76%
2014	\$213,431	(\$13,037)	-5.76%
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%

# CUSTOMER SERVICE DEPARTMENT

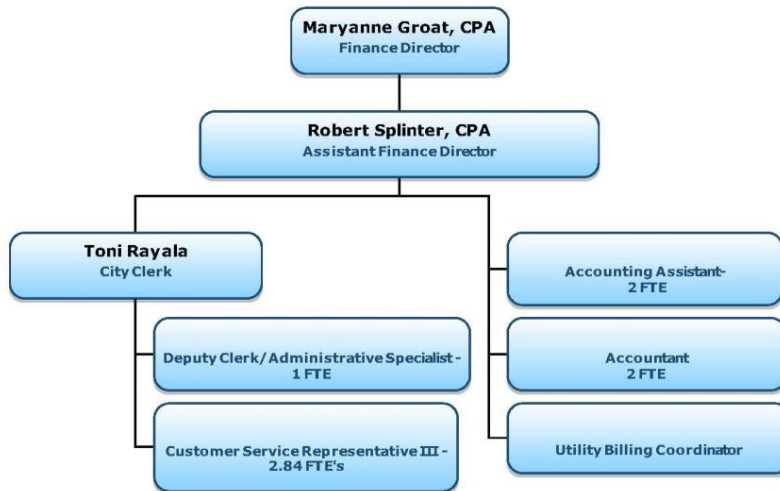
**MISSION:**

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, debt, and investments and cash collections. The department also encompasses all City Clerk functions including elections, council records and licensing.

**ORGANIZATIONAL STRUCTURE:**



**STAFFING LEVELS:**

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
TOTAL	11.84	11.84	11.84	11.84	11.46	11.46	11.46	11.46	12.20	12.20

Customer Service Representatives and Accountant staff costs are direct billed to the Utility and other funds.



## CUSTOMER SERVICE DEPARTMENT

### 2018 ACCOMPLISHMENTS:

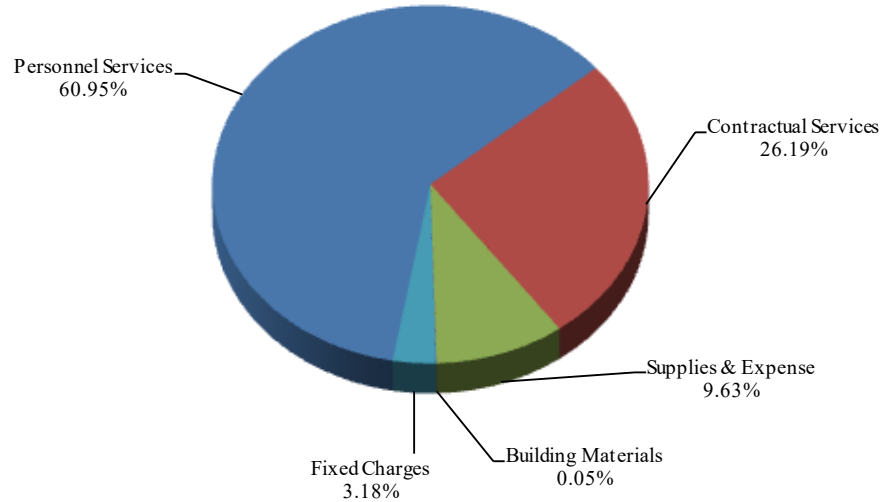
- Provided continuing planning and financial management of Tax Increment Districts.
- Authored TID plan amendments for TID 6 and 8.
- 2017 financial audit completed with an unqualified opinion and received Certificate of Achievement in Financial Reporting for the 2016 audit report.
- Provided financial accounting support to Main Street, Wausau Events and the Entrepreneurial and Education Center.
- Worked in collaboration with other staff to facilitate several development projects.
- Successfully managed debt issuance.
- Transitioned to US Bank.
- Implemented cross training of payroll.
- Completed the implementation of online licensing software and approval workflow.
- Managed the elections in an efficient manner.
- Implemented a number of accounting efficiencies and improved documentation of procedures.
- Created a new parking vision based upon recommendations from the 2015 parking study. Secured support from the downtown stakeholders and common council. Implemented two hour parking on 3<sup>rd</sup> Street.

### 2019 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 2019 elections in a timely efficient manner
- Continuation of public and staff education of current election laws and procedures.
- Implementation on Parking Permit Software and license plate recognition software.
- Improve Customer Service through cross training, staff education and streamlining processes.
- Implement new loan management software.
- Implement meeting management software and paperless committee and council packets.
- Support the search for new municipal court and special assessment software.
- Continue to enhance E-Government Services and online payments and transaction processing.
- Implement utility billing upgrade and customer service portal that will allow customers to access account information online.
- Review and recommend long term funding mechanism for Motor Pool replacement.
- Review financial policies and recommend changes.
- Implement new County tax software for the City.
- Implement Online Bill Pay Electronic Capture services which will automate the payment of online banking payments.
- Facilitate the implementation of additional City Hall safety and security controls

## CUSTOMER SERVICE DEPARTMENT

### BUDGET:



### BUDGET SUMMARY

	2016		2017		2018			2019	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted	
Personnel Services	\$ 995,919	\$ 690,891	\$ 808,161	\$ 808,161	\$ 732,631	\$ 795,249	\$ 780,249	\$ 780,249	
Contractual Services	295,152	332,833	316,800	316,800	338,025	343,810	335,310	335,310	
Supplies & Expense	110,921	126,237	108,940	108,940	122,245	123,345	123,345	123,345	
Building Materials	414	-	600	600	600	600	600	600	
Fixed Charges	37,453	36,901	45,600	45,600	41,400	40,700	40,700	40,700	
Capital Outlay	1,054	-	-	-	-	-	-	-	
<b>Total Expenses</b>	<b>\$ 1,440,913</b>	<b>\$ 1,186,862</b>	<b>\$ 1,280,101</b>	<b>\$ 1,280,101</b>	<b>\$ 1,234,901</b>	<b>\$ 1,303,704</b>	<b>\$ 1,280,204</b>	<b>\$ 1,280,204</b>	
Licenses/Permits	\$ 188,303	\$ 189,490	\$ 183,270	\$ 183,270	\$ 179,673	\$ 176,588	\$ 176,588	\$ 176,588	
Public Charges	80,913	92,721	70,150	70,150	76,245	73,925	73,925	73,925	
Intergovt Charges	10,667	5,107	4,200	4,200	835	835	835	835	
Miscellaneous Revenue	8,150	7,333	6,600	6,600	8,000	8,000	8,000	8,000	
<b>Total Revenues</b>	<b>\$ 288,033</b>	<b>\$ 294,650</b>	<b>\$ 264,220</b>	<b>\$ 264,220</b>	<b>\$ 264,753</b>	<b>\$ 259,348</b>	<b>\$ 259,348</b>	<b>\$ 259,348</b>	

### BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The budget reflects the 2019 election calendar along with the cost to continue for all other activities.

## 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	\$ 87,916			\$ 318,541	\$ 302,106	\$ 33,502	\$ 38,184	\$ 780,249
Contractual Services	64,600	21,375	20,500	100	7,000	7,708	214,027	335,310
Supplies & Expense	7,920		68,000	7,150	14,770	7,570	17,935	123,345
Building Materials	-						600	600
Fixed Charges	3,750			8,100	14,250	-	14,600	40,700
<b>Total Expenses</b>	<b>\$ 164,186</b>	<b>\$ 21,375</b>	<b>\$ 88,500</b>	<b>\$ 333,891</b>	<b>\$ 338,126</b>	<b>\$ 48,780</b>	<b>\$ 285,346</b>	<b>\$ 1,280,204</b>

### BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2019	\$1,280,204	\$103	0.01%
2018	\$1,280,101	\$25,746	2.05%
2017	\$1,254,355	(\$153,631)	-10.91%
2016	\$1,407,986	\$87,478	6.63%
2015	\$1,320,508	\$40,407	3.16%
2014	\$1,280,101	(\$37,666)	-2.86%
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%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2019	\$259,348	(\$4,872)	-1.84%
2018	\$264,220	\$20,135	8.25%
2017	\$244,085	(\$24,850)	-9.24%
2016	\$268,935	\$39,789	17.36%
2015	\$229,146	(\$35,074)	-13.28%
2014	\$264,220	\$44,620	20.32%
2013	\$219,600	\$7,362	3.47%
2012	\$212,238	(\$82,412)	-27.97%
2011	\$294,650	\$92,975	46.10%
2010	\$201,675	(\$13,315)	-6.19%
2009	\$214,990	(\$7,035)	-3.17%

# CITY COUNTY INFORMATION TECHNOLOGY COMMISSION

**MISSION:**

Support the City of Wausau, Marathon County and North Central Health Care with high quality, cost-effective technology that enables them to best meet their public service goals.

**VISION:**

A motivated and productive team providing excellent customer service and appropriate technology solutions.

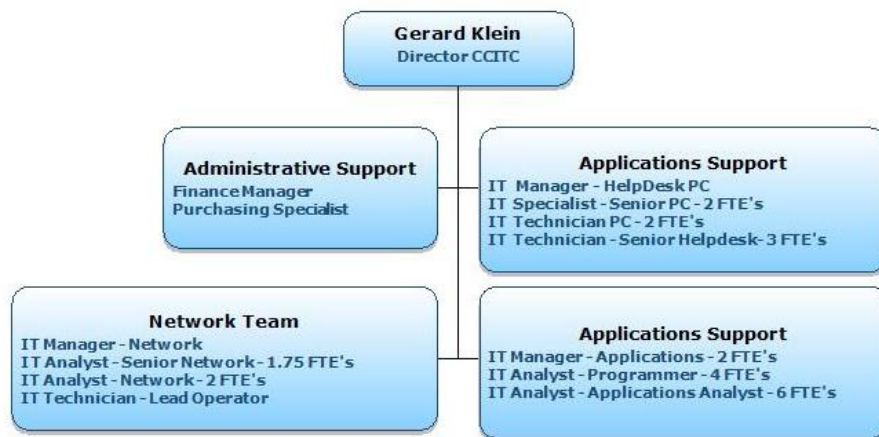
**DEPARTMENTAL RESPONSIBILITIES:**

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 44 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 and eleven law enforcement agencies within Marathon 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, Police Mobile, Police Dispatch, 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 and the public, Fire records and secured mobile access via VPN and Two-Factor Authentication.

**ORGANIZATIONAL STRUCTURE:**



**STAFFING LEVELS:**

	City Effort	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
TOTAL	6.56	31.12	30.12	30.12	30.12	28.25	28.50	29.00	29.875	29.875	29.875

## CITY COUNTY INFORMATION TECHNOLOGY COMMISSION

### ACCOMPLISHMENTS:

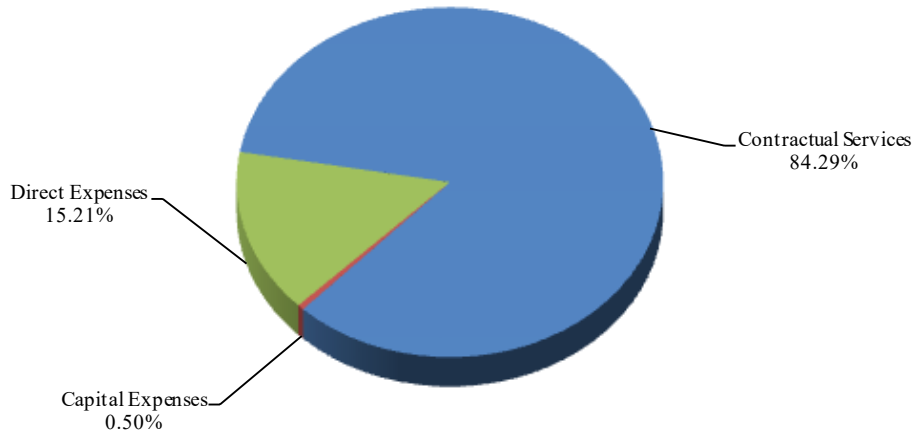
- Completed implementation of Evolve software for Planning Inspections
- Completed implementation of Evolve for Licensing
- Developed a mobile app for Android and Apple smartphone platforms
- Moved iSeries to new cloud solution from Georgia to Texas data center
- Installed new wireless network connections Metro Ride maintenance shop
- Implemented 12 camera heads on the 400 Block plus camera locations on the kayak course, Barker-Stewart Island, 1<sup>st</sup> St and 3<sup>rd</sup> Street.
- Implemented new fiber connection between City Hall and the Water Meter Shop
- Partnered with the Wausau School District to add fiber to existing conduit along Chicago Avenue. Our fire station and swimming pool on Bridge Street are now connected directly to City Hall and our city Ethernet network.
- Upgraded City website to be responsive to mobile screens
- Released RFP for bus camera system
- Completed major upgrade to the main fixed camera system (interview rooms and buildings)
- Upgraded financial system to version 7.9
- Upgraded Utility Billing Software
- Implemented redundant Internet Service Provider solution via Wausau Community Area Network partnership
- Upgraded Netmotion system for squad cars network access
- Project Managed and completed first year of two year project to replace Tiburon Law enforcement software with Superior. Go Live set for 11/12/2018. There are multiple additional modules planned to be implemented in 2019.
- Selected new assessment software and are well into implementation
- Replaced as many laptops and desktops as the budget allows
- Placed approximately 250 new desktop and laptop PC's.
- Replaced many of the older Wifi Access Points
- Updated Security Policy
- Updated Cyber Attack Incidence Response Plan
- Developed a new Social Media Policy with City Attorney

### GOALS AND OBJECTIVES:

- Complete Law Enforcement system replacement – Go-Live scheduled for October 2018
- Implement myETF 2018 reporting requirement required by the Wisconsin Retirement System
- Implement new Parking Citation System for ticketing and permitting
- Install East Riverfront outdoor cameras
- Install additional community cameras using \$70,000 in grant funding in other locations as defined by PD
- Customer Self Service - Electronic Invoices and Online
- Install new fiber on East Riverfront connecting Library to City Hall to improve downtown ring
- Replace as many laptops and desktops as the budget allows
- Finish Implementation of a Land Records System Replacement
- Develop new strategic plan and monitor progress
- Finish Assessment Software implementation
- Release RFP for new financial system
- Upgrade CISCO Primary Server and WIFI Infrastructure.
- Update outdated Disaster Recovery Plans for core systems
- Develop expertise to effectively implement and manage cloud solutions
- Replace the Community Development Loan Management software

## CITY COUNTY INFORMATION TECHNOLOGY COMMISSION

### BUDGET:



BUDGET SUMMARY								
	2016	2017	2018			2019		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommend	Adopted
Contractual Services	\$ 616,000	\$ 616,000	\$ 642,709	\$ 642,709	\$ 625,000	\$ 668,098	\$ 668,098	\$ 668,098
Capital Expenses	25,932	8,520	4,000	4,000	4,000	4,000	4,000	4,000
Direct Expenses	42,316	56,084	67,269	67,269	67,269	120,547	120,547	120,547
<b>Total Expenses</b>	<b>\$ 684,248</b>	<b>\$ 680,604</b>	<b>\$ 713,978</b>	<b>\$ 713,978</b>	<b>\$ 696,269</b>	<b>\$ 792,645</b>	<b>\$ 792,645</b>	<b>\$ 792,645</b>

### BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

Based upon agreement, City County Information Technology Commission operating expenses are allocated 41% to the County, 21% to the City and 38% 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 2019 budget and 2018 budget is presented net of 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
2019	\$792,645	\$78,667	11.02%
2018	\$713,978	\$9,025	1.28%
2017	\$704,953	(\$27,845)	-3.80%
2016	\$732,798	\$36,429	5.23%
2015	\$696,369	(\$8,584)	-1.22%
2014	\$704,953	\$92,343	15.07%
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%





## 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 substantial cost savings along with implementing a fully carted refuse and single stream recycling curbside collection which increased recycling by nearly 40%. The program expanded to the automated collection of downtown refuse and recycling. Remediation costs are financed in the Environmental Fund

### BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2019	\$929,000	\$2,000	0.22%
2018	\$927,000	\$9,000	0.98%
2017	\$918,000	(\$40,000)	-4.18%
2016	\$958,000	(\$579,400)	-37.69%
2015	\$1,537,400	\$56,100	3.79%
2014	\$1,481,300	\$84,631	6.06%
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%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2019	\$0	\$0	0.00%
2018	\$0	\$0	0.00%
2017	\$0	(\$66,000)	-100.00%
2016	\$66,000	\$21,809	49.35%
2015	\$44,191	\$15,784	55.56%
2014	\$28,407	\$10,407	

# ASSESSMENT DEPARTMENT

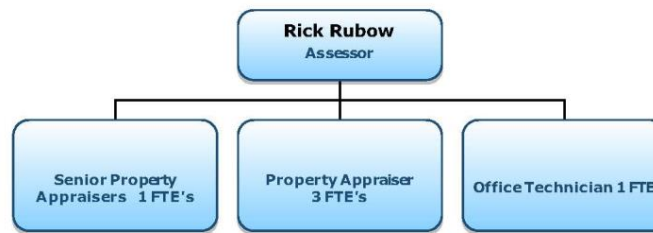
## MISSION:

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:

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
TOTAL	6.00	6.00	7.00	7.00	7.00	6.50	6.50	6.50	6.50	6.50

## 2017 – 2018 ACCOMPLISHMENTS:

- Performed audits of business personal property accounts. This has resulted in an additional 10.4 million in assessed value picked up from shifted assets and under-reporting.
- Reviewed a department record of 22 Exemption Request for their taxability. In a typical year less than 4 exemption requests are submitted for review.
- Created TID base assessment reports for the Department of Revenue for approval of two new TID's in the City of Wausau and one new TID in the City of Schofield.
- Review and comply with statute changes and court case determinations that affected the 2018 assessments.
- Electronically filed all State-mandated Final Reports for the City of Wausau and the City of Schofield.
- Completed the 2018 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 "2018 Change of Assessment Notices" to Real Property owners in the time-frame mandated in the cities of Wausau and Schofield.

## ASSESSMENT DEPARTMENT

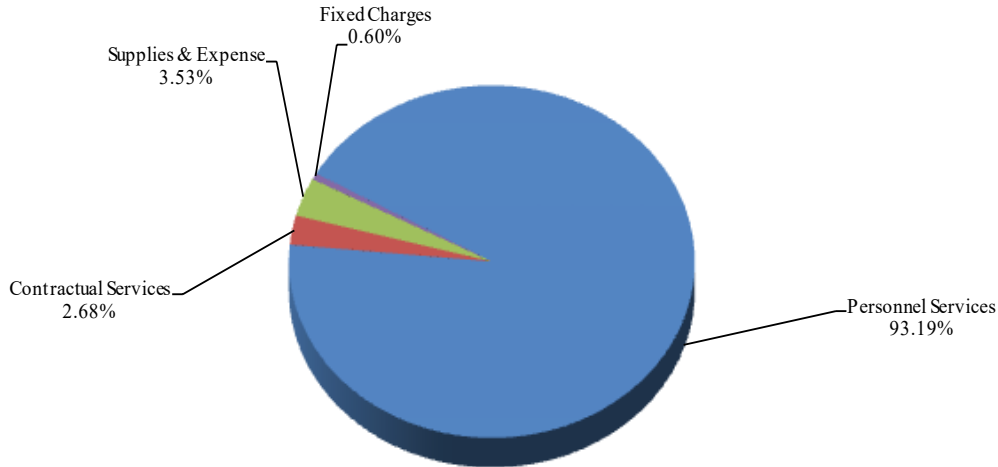
- Mailed our Personal Property “2018 Change of Assessment Notices” to business owners stating their preliminary 2018 Personal Property assessments prior to the Board of Review. These notices are not statutorily required by the State of Wisconsin, but are sent as a “Courtesy” to assist the taxpayers by preventing palpable errors or double assessments in the calculation of the Statements of Personal Property for the City of Wausau and the City of Schofield.
- We monitored our Assessment website looking for ways to improve its functionality. For the 2018 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.
- Continue to maintain photos for properties as part of the City’s Emergency Management Initiative.
- Cross-training appraisal staff to aid in our efficiencies.
- 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 2018, 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 three 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 for the City of Wausau and City of Schofield (AAR).
- Continue training three appraisers that replaced 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.
- 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 Devnet, our potential 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 2019 Assessment Roll during the week of the 2<sup>nd</sup> Monday in May 2019, so we may start the modeling process earlier for a City Revaluation of the City of Wausau and Schofield for 2020.
- 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.

## ASSESSMENT DEPARTMENT

### BUDGET:



BUDGET SUMMARY									
	2016		2017		2018			2019	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted	
Personnel Services	\$ 496,786	\$ 355,687	\$ 491,740	\$ 491,740	\$ 488,198	\$ 500,303	\$ 500,303	\$ 500,303	
Contractual Services	12,123	12,490	13,600	13,600	13,600	14,380	14,380	14,380	
Supplies & Expense	7,415	10,128	18,355	18,355	18,355	18,955	18,955	18,955	
Fixed Charges	3,143	2,864	3,200	3,200	3,200	3,200	3,200	3,200	
Total Expenses	\$ 519,467	\$ 381,169	\$ 526,895	\$ 526,895	\$ 523,353	\$ 536,838	\$ 536,838	\$ 536,838	
Intergovt Charges	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	
Total Revenues	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	

### BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The budget reflects stable expenditures and the reduced FTE adopted by the Common Council and implemented in the 2018 budget.

### DEPARTMENT STATISTICS:

For the 2018 Assessment Year, there were 16,949 total parcels: 13,218 Residential Properties, 1,289 Commercial Properties, 71 Agricultural Properties, 3 Agricultural Forest Properties, 11 Productive Forest, 3 Other Properties, 3 Managed Forest Property, 16 Undeveloped Properties, 632 Exempt Properties, 82 Manufacturing Properties, 1,439 Personal Property Accounts and 182 Mobil Homes lots.

**ASSESSMENT DEPARTMENT**

**BUDGETARY HISTORY:**

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE	
		DOLLAR	PERCENT
2019	\$536,838	\$9,943	1.89%
2018	\$526,895	(\$67,954)	-11.42%
2017	\$594,849	(\$667)	-0.11%
2016	\$595,516	(\$391)	-0.07%
2015	\$595,907	\$69,012	13.10%
2014	\$526,895	\$0	0.00%
2013	\$526,895	(\$36,091)	-6.41%
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%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE	
		DOLLAR	PERCENT
2018	\$18,000	\$0	0.00%
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%
2013	\$24,000		New revenue

# CITY ATTORNEY

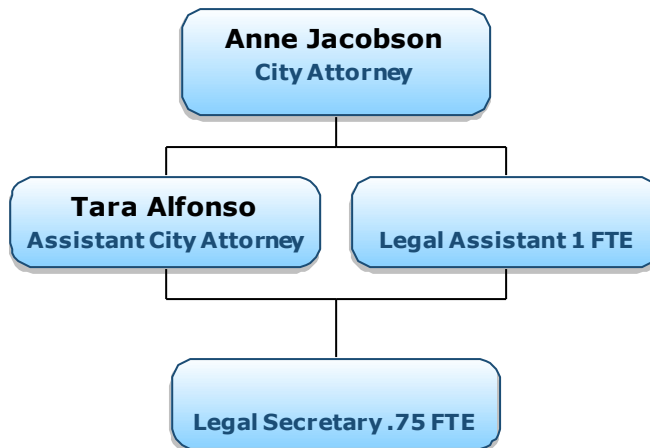
**OUR MISSION:**

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:**

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
TOTAL	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.25	3.25	3.25

**ACCOMPLISHMENTS:**

**Interesting Data (Period 10/1/2017 – 7/31/2018)**

Provided advice, research, opinions on 202 requests for legal review (closed as of 7/31/2018)  
Initiated 72 collections for personal property taxes  
Prosecuted 656 contested municipal court cases (closed as of 9/30/2018)  
Processed 18 tort claims (water damage, slip and fall, property damage, etc.) filed against City

**Pending Litigation**

Continuation of Commercial Tax Litigation in Walgreens, US Bank and Aspirus Hospital  
Dakota Intertek – suit naming City for breach of contract  
One housing discrimination complaint  
Defense of four open foreclosure suits  
Drug house nuisance summons & complaint and temporary restraining order (1616 Cleveland)

**Ordinances**

Amendments made to Discrimination in Housing Accommodations chapter  
Amendment to Animal Licenses to comply with Americans with Disabilities Act  
Amendments regarding updates to committees, commissions and boards  
Amendment to Social Host ordinance to comply with statute and case law  
Amendment to taxicab operator licensure requirements  
Amendment to smoking ordinance, restricting smoking in designated park areas  
Amendment to permit requirements for open fire and burning  
Creation of pedalcab regulation in licensing chapter  
Amendments to alcohol related ordinances to facilitate revival of Exhibitour

**Other**

Develop Policy on Use of Social Media  
Develop Policy on Holiday Displays on public spaces  
Amendments to Airport Ground Lease and T-Hangar leases related to non-aeronautical use by tenants  
Circuit court appeal of prohibited dangerous dog declaration

**GOALS AND OBJECTIVES:**

Increase proactive and preventive legal advice and counsel.

Action Item: Prepare staff training on contracts, and staff and elected official training on Open Records Law, Open Meetings Law  
Prepare Office Ethics Guidelines

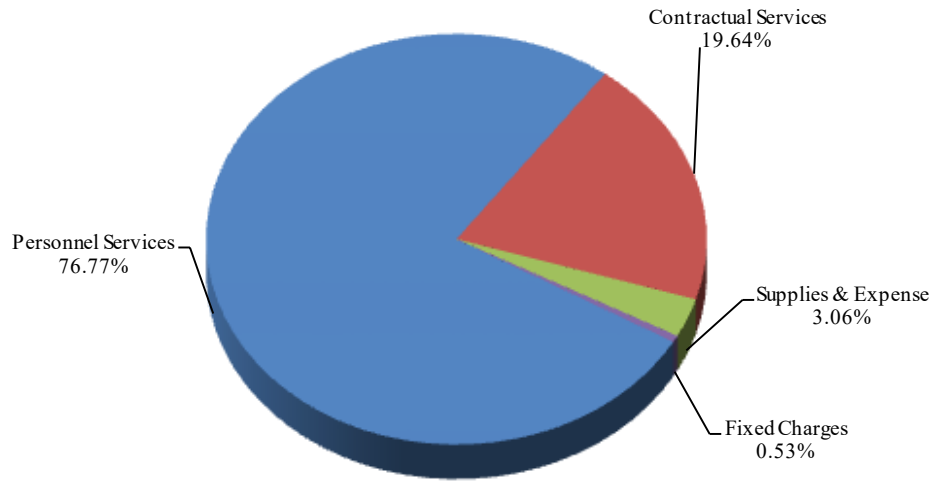
Continue to streamline current procedures to increase efficiency:

Action Item: Paralegal training for support staff for advanced litigation support  
Hired part-time paralegal for summer month  
Request and plan for additional attorney position  
Purchased law office management software to track legal requests, manage documents, assignments, claims, litigation, prosecution, reports

Facilitate communication between and among our client departments and council

Action Item: Continue to promote knowledge and use of legal review plan among departments  
Continue weekly legal update meetings with Mayor

**BUDGET:**



**BUDGET SUMMARY**

	2016	2017	2018			2019		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 388,927	\$ 394,554	\$ 426,048	\$ 438,068	\$ 416,844	\$ 438,766	\$ 438,766	\$ 438,766
Contractual Services	182,664	107,590	112,220	112,220	112,220	112,220	112,220	112,220
Supplies & Expense	14,074	15,002	14,750	22,730	14,550	17,511	17,511	17,511
Fixed Charges	2,818	2,363	3,075	3,075	3,075	3,025	3,025	3,025
<b>Total Expenses</b>	<b>\$ 588,483</b>	<b>\$ 519,509</b>	<b>\$ 556,093</b>	<b>\$ 576,093</b>	<b>\$ 546,689</b>	<b>\$ 571,522</b>	<b>\$ 571,522</b>	<b>\$ 571,522</b>

**BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:**

The 2019 budget includes \$10,000 for temporary assistance. The legal contractual services budget of \$109,270 remains unchanged from 2018.



**BUDGETARY HISTORY:**

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2019	\$571,522	\$15,429	2.78%
2018	\$556,093	\$18,704	3.48%
2017	\$537,389	\$47,584	9.72%
2016	\$489,805	(\$220)	-0.05%
2015	\$490,025	(\$66,068)	-11.88%
2014	\$556,093	\$141,194	34.03%
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%

# 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:

FTEs	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
TOTAL	3.00	3.00	3.00	3.00	3.00	2.50	3.00	3.00	2.00	2.00

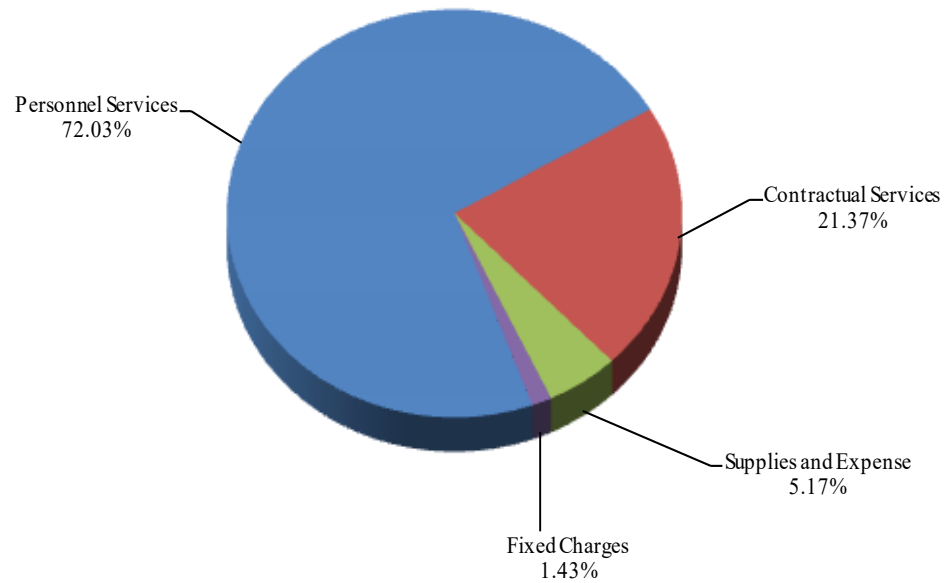
### ACCOMPLISHMENTS:

1. Successfully on-boarded new staff, bringing them up to speed with the department and the organization.
2. Provided service consistent with Department delivery standards.
3. On schedule to complete a wage study for City of Wausau non-represented employees.
4. Continued to improve hiring practices to attract and hire the most qualified employees by pre-planning staffing needs; ensured effective internal interview processes; increased the City of Wausau's visibility in the employment marketplace; identified the best and most cost effective recruitment sources; and ensured candidates align with our core values. Filled 20 regular FTE and 27 seasonal employee vacancies.
5. Implemented voluntary wellness assessments with no incentives for participation to ensure compliance until the EEOC revises their guidance on the issue.
6. Bargained with the Wausau Firefighter Association and Wausau Professional Police Association.
7. Changed health insurance provider, resulting in a comparison cost savings of approximately \$270,000 while also building a funding reserve.
8. Created and implemented the Leave Donation Program.
9. Updated Risk Management policies.
10. Updated the City's Vacation and Bereavement policies.
11. Conducted city-wide employee training in Harassment Prevention, and offered management training in FMLA and Worker's Compensation.

### GOALS:

1. Implement actions according to the findings of the study.
2. Continue to foster positive relationships with the Amalgamated Transit Union, Wausau Firefighter Association and Wausau Police Professional Association.
3. Continue to cost contain health care while balancing against benefit enhancement and/or retention.
4. Revise performance appraisal process and tools to align with Wage Study findings and City objectives.
5. Continue to review and update City of Wausau policies and employee handbook.
6. Bargain the Amalgamated Transit Union contract.
7. Implement improvements to staff training.

**BUDGET:**



<b>BUDGET SUMMARY</b>								
	2016	2017	2018			2019		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 209,463	\$ 205,642	\$ 277,208	\$ 277,208	\$ 264,982	\$ 272,297	\$ 272,297	\$ 272,297
Contractual Services	44,432	54,775	75,800	151,050	150,800	80,800	80,800	80,800
Supplies and Expense	16,074	7,650	19,550	19,550	19,550	19,550	19,550	19,550
Fixed Charges	8,185	5,555	5,400	5,400	5,400	5,400	5,400	5,400
<b>Total Expenses</b>	<b>\$ 278,154</b>	<b>\$ 273,622</b>	<b>\$ 377,958</b>	<b>\$ 453,208</b>	<b>\$ 440,732</b>	<b>\$ 378,047</b>	<b>\$ 378,047</b>	<b>\$ 378,047</b>

**BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:**

The budget provides for additional contractual service costs related to increased recruiting activity.

## HUMAN RESOURCES

### BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2019	\$378,047	\$89	0.02%
2018	\$377,958	(\$7,878)	-2.04%
2017	\$385,836	\$88,417	29.73%
2016	\$297,419	\$3,482	1.19%
2015	\$293,937	(\$84,021)	-22.23%
2014	\$377,958	\$98,321	35.16%
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%

# MUNICIPAL COURT

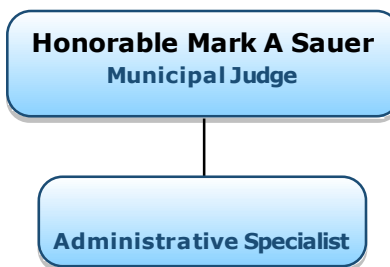
## MISSION:

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:

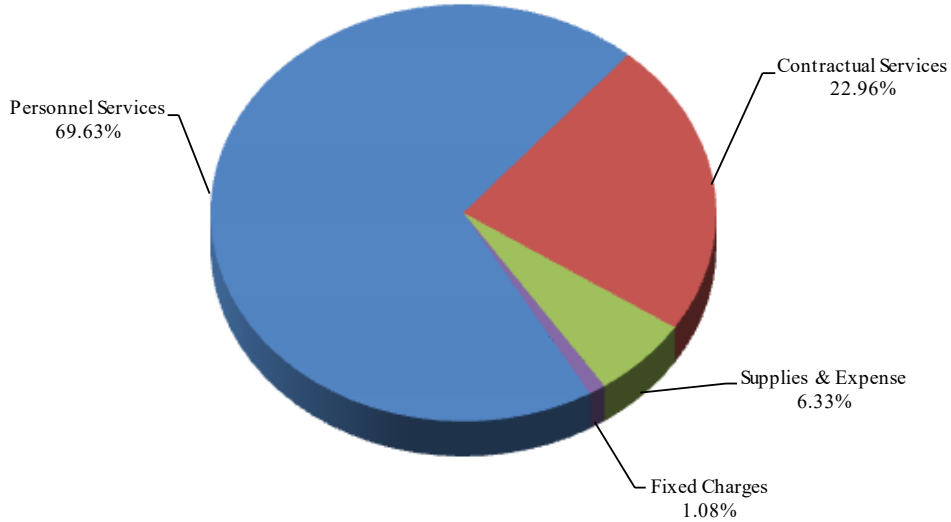
	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
TOTAL	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50

## GOALS AND OBJECTIVES:

1. Integrate new Court Clerk
2. Develop requirements and project charter for the purchase of new court software.

**MUNICIPAL COURT**

**BUDGET:**



<b>BUDGET SUMMARY</b>								
	2016	2017	2018			2019		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommend	Adopted
Personnel Services	\$ 98,700	\$ 100,828	\$ 111,614	\$ 111,614	\$ 111,917	\$ 100,100	\$ 100,100	\$ 100,100
Contractual Services	30,077	29,166	33,000	33,000	33,000	33,000	33,000	33,000
Supplies & Expense	5,292	5,430	5,735	5,735	9,100	9,100	9,100	9,100
Fixed Charges	1,668	1,926	1,500	1,500	1,550	1,550	1,550	1,550
<b>Total Expenses</b>	<b>\$ 135,737</b>	<b>\$ 137,350</b>	<b>\$ 151,849</b>	<b>\$ 151,849</b>	<b>\$ 155,567</b>	<b>\$ 143,750</b>	<b>\$ 143,750</b>	<b>\$ 143,750</b>
Fines/Forfeitures	\$ 379,671	\$ 423,484	\$ 358,000	\$ 358,000	\$ 401,000	\$ 379,000	\$ 379,000	\$ 379,000
<b>Total Revenues</b>	<b>\$ 379,671</b>	<b>\$ 423,484</b>	<b>\$ 358,000</b>	<b>\$ 358,000</b>	<b>\$ 401,000</b>	<b>\$ 379,000</b>	<b>\$ 379,000</b>	<b>\$ 379,000</b>

**BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:**

The budget is a cost to continue including contractual services for imaging court documents and the contract with the Boys and Girls Club for Peer Court services that expires the end of 2019.

**MUNICIPAL COURT**

**BUDGETARY HISTORY:**

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2019	\$143,750	(\$8,099)	-5.33%
2018	\$151,849	\$13,823	10.02%
2017	\$138,026	\$9,421	7.33%
2016	\$128,605	\$76	0.06%
2015	\$128,529	(\$23,320)	-15.36%
2014	\$151,849	\$29,050	23.66%
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%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2019	\$379,000	\$21,000	5.87%
2018	\$358,000	(\$21,000)	-5.54%
2017	\$379,000	\$24,000	6.76%
2016	\$355,000	(\$3,000)	-0.84%
2015	\$358,000	\$0	0.00%
2014	\$358,000	(\$12,000)	-3.24%
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%

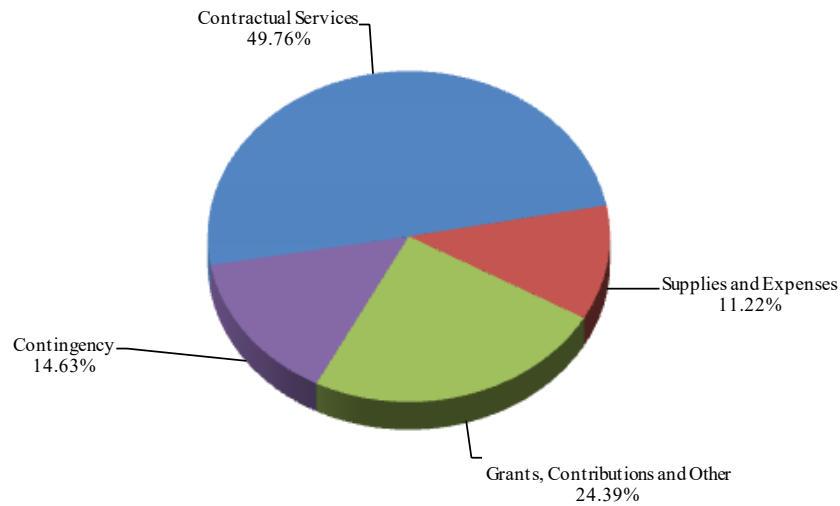


# UNCLASSIFIED

## 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

	2016		2018			2019		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Contractual Services	\$ 97,668	\$ 105,811	\$ 102,000	\$ 102,000	\$ 100,500	\$ 102,000	\$ 102,000	\$ 102,000
Supplies and Expenses	21,450	21,421	23,000	23,000	21,500	23,000	23,000	23,000
Grants, Contributions and Other	262,095	198,374	85,259	85,259	160,000	50,000	50,000	50,000
Contingency	-	-	-	-	-	30,000	30,000	30,000
Other Financing Uses	275,473	511,600	-	48,088	-	-	-	-
<b>Total Expenses</b>	<b>\$ 656,686</b>	<b>\$ 837,206</b>	<b>\$ 210,259</b>	<b>\$ 258,347</b>	<b>\$ 282,000</b>	<b>\$ 205,000</b>	<b>\$ 205,000</b>	<b>\$ 205,000</b>
Other Taxes	\$ 323,480	\$ 278,527	\$ 196,184	\$ 196,184	\$ 207,639	\$ 206,784	\$ 206,784	\$ 206,784
Intergovt Grants/Aids	5,367,413	5,459,575	5,493,183	5,493,183	5,490,433	5,718,341	5,727,977	5,727,977
Licenses/Permits	359,827	341,786	355,000	355,000	340,000	340,000	340,000	340,000
Public Charges	250	295	1,100	1,100	350	350	350	350
Intergovt Charges	1,159,069	967,093	700,000	700,000	750,000	750,000	750,000	750,000
Miscellaneous	629,216	603,235	495,252	495,252	548,600	511,600	541,600	541,600
Other Sources	1,895,060	1,910,012	1,852,273	1,852,273	1,822,500	1,822,500	1,841,280	1,841,280
<b>Total Revenues</b>	<b>\$ 9,734,315</b>	<b>\$ 9,560,523</b>	<b>\$ 9,092,992</b>	<b>\$ 9,092,992</b>	<b>\$ 9,159,522</b>	<b>\$ 9,349,575</b>	<b>\$ 9,407,991</b>	<b>\$ 9,407,991</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. A contingency of \$30,000 was provided to fund a portion of the pay study implementation.

**BUDGET HISTORY:**

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2019	\$205,000	(\$5,259)	-2.50%
2018	\$210,259	(\$123,000)	-36.91%
2017	\$333,259	\$54,509	19.56%
2016	\$278,750	\$122,150	78.00%
2015	\$156,600	(\$53,659)	-25.52%
2014	\$210,259	\$0	0.00%
2013	\$210,259	(\$34,241)	-14.00%
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%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2019	\$9,407,991	\$314,999	3.46%
2018	\$9,092,992	\$186,156	2.09%
2017	\$8,906,836	(\$406,899)	-4.37%
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%

# POLICE DEPARTMENT

## MISSION:

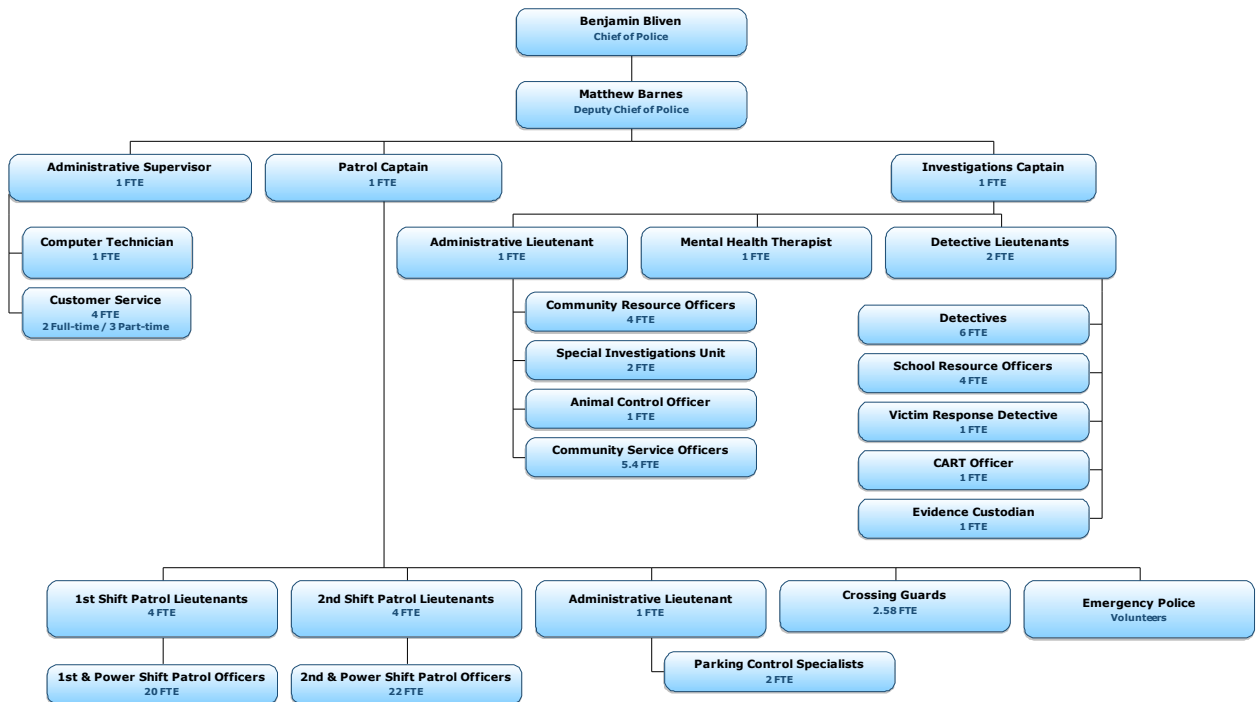
The Wausau Police Department strives for excellence in policing and partners with our community to enhance the quality of life.

## 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:

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
TOTAL	87.00	87.00	84.00	84.00	84.00	81.00	79.00	76.50	80.25	80.25

**ACCOMPLISHMENTS: Accreditation**

The Wausau Police Department strives for excellence and partners with our community to enhance the quality of life. In 2017 we received our official accreditation status through the Wisconsin Law Enforcement Accreditation Group (WILEAG). The standards set forth by WILEAG are among the highest in our profession. Less than 5% of Wisconsin law enforcement agencies achieve this accreditation status which truly sets our agency among the best. In 2018, we continue to prepare for our next on site accreditation visit which will be in 2020.

**ACCOMPLISHMENTS: Implementation of Axon Camera Systems**

In June, 2016, we received hardware and trained patrol officers on the equipment and software storage platform for this body camera system. In 2017, we enhanced our system by adding patrol lieutenants to the body camera system. In 2017, we have been able to refine the use of this system to enhance our efficiency and provide for transparency. In 2018, we created efficiency by moving to Axon interview room cameras as well as Axon fleet cameras (for squad cars). Rather than having three separate camera systems, we now have one camera system in which our videos are stored.

**ACCOMPLISHMENTS: Mental Health Initiatives**

In 2017, we started our Victim Resource Unit (VRU), comprised of a mental health therapist, a police officer, and a victim witness specialist. This unit has been very active in engaging victims in crime to receive mental health treatment after they have been victimized. The goal is minimize the amount of trauma they experience as a result of their victimization. In addition to mental health treatment, employees assigned to this unit help connect victims to other vital resources in our community like The Women’s Community, United Way, Salvation Army, The Job Center, and more.

The VRU continues to develop and has become a strong model for positively impacting mental health issues faced by victims of crime in our community. In 2018, we formed our CART team – Crisis Assessment Response Team. This is a collaborative venture between the Wausau Police Department, Marathon County Sheriffs Office, and Northcentral Health Care. This team pairs a police officer with a crisis professional to respond to calls for people in crisis. In addition, it allows our department to be proactive in the community with people who have known mental health issues so we can form solid relationships in hopes of keeping people out of crisis.

**GOALS AND OBJECTIVES:**

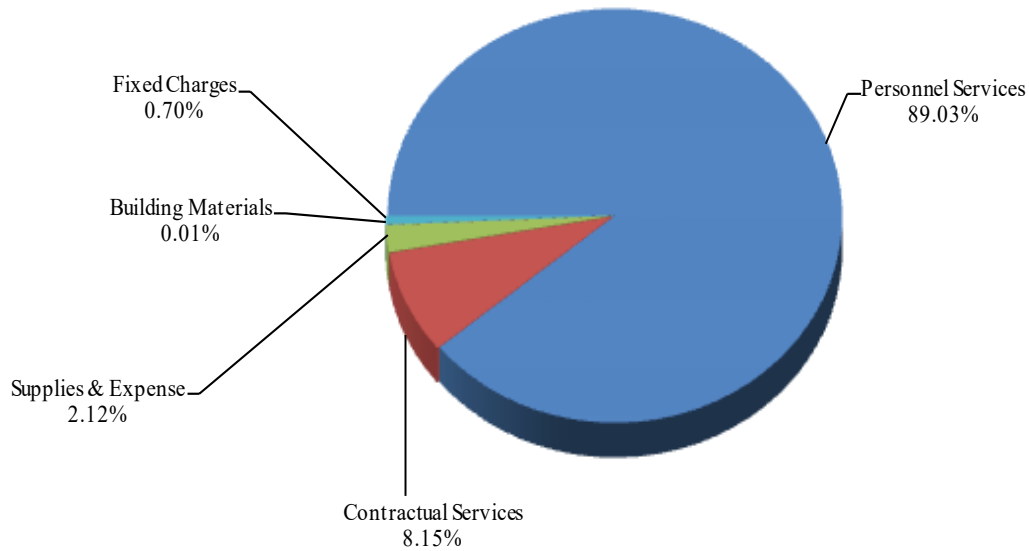
In 2019, the Wausau Police Department is working on a couple of initiatives in addition to those identified above; which we will continue to develop. We continue to look for opportunities to develop our staff internally. There is nothing more important within our department than recruiting the best possible employees and developing them to serve our community at the highest level. An important component in the development of our employees is to maintain physical and mental wellness. We have begun to work on physical wellness by hiring a company to provide fitness plans aimed at the individual employee. We will look to find additional methods for improving physical wellness. Additionally, we will aim to develop our Chaplaincy program within the police department from 1 Chaplain to 10 Chaplains in 2019. This program will have great impact in our ability to maintain mental and emotional wellness within our department.

We also continue to look for ways to increase our impact on crime reduction. One program we will be evaluating moving into 2019 in conjunction with local law enforcement and the District Attorney’s Office is the possibility of expanding access to diversion programs for 1<sup>st</sup> time offenders. This will have the impact of reducing recidivism, giving first time offenders opportunity to avoid a criminal record while receiving services, and reducing the impact on the jail, DA’s office, and police agencies.

A third goal for 2019 is the formation of a local Digital Forensics investigative team in conjunction with the Marathon County Sheriffs Office and the Division of Criminal Investigation. There is an increasing demand for expert investigators with the knowledge, skill and ability to analyze digital evidence like phones, tablets, and computers.

We will aim in 2019 to finalize successful implementation of Superior, our new records management system. We will implement our Field Forces Grant in conjunction with the Marathon County Sheriff and Everest Metro PD which provides our region with a trained crowd control team. Finally, we will continue implementation of our Threat Assessment Team in collaboration with local schools, law enforcement, and mental health providers.

**BUDGET:**



BUDGET SUMMARY								
	2016	2017	2018			2019		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 7,930,764	\$ 8,143,816	\$ 8,386,797	\$ 8,386,797	\$ 8,247,525	\$ 8,582,566	\$ 8,772,247	\$ 8,772,247
Contractual Services	698,277	773,951	731,644	734,044	804,929	803,544	803,544	803,544
Supplies & Expense	177,719	228,397	165,350	178,620	188,995	200,420	208,420	208,420
Building Materials	414	-	700	700	500	700	700	700
Fixed Charges	62,942	63,776	68,500	68,500	68,500	68,500	68,500	68,500
<b>Total Expenses</b>	<b>\$ 8,870,116</b>	<b>\$ 9,209,940</b>	<b>\$ 9,352,991</b>	<b>\$ 9,368,661</b>	<b>\$ 9,310,449</b>	<b>\$ 9,655,730</b>	<b>\$ 9,853,411</b>	<b>\$ 9,853,411</b>
Intergvtl Grants/Aids	\$ 9,663	\$ 36,483	\$ 30,000	\$ 30,000	\$ 80,000	\$ 40,000	\$ 217,991	\$ 217,991
Public Charges	24,008	24,968	20,870	20,870	22,700	20,870	20,870	20,870
Intergvtl Charges	289,516	196,637	269,863	269,863	269,023	265,963	265,963	265,963
Miscellaneous	22,797	39,996	12,200	12,200	12,200	12,200	46,890	46,890
Other Financing Sources	-	-	10,000	10,000	-	-	-	-
<b>Total Revenues</b>	<b>\$ 345,984</b>	<b>\$ 298,084</b>	<b>\$ 342,933</b>	<b>\$ 342,933</b>	<b>\$ 383,923</b>	<b>\$ 339,033</b>	<b>\$ 551,714</b>	<b>\$ 551,714</b>

**BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:**

Major changes include: \$68,000 increase to the motor pool budget to reflect the expanded fleet. Budget line items for the SWAT \$11,770 and dive team of \$1,500 were added to the 2019 budget. These line items were added to the 2018 budget through a budget modification. A staff recruiting budget of \$5,000 to attract high quality police candidates. The budget reflects moving the VOCA therapy and police costs from a special revenue fund to the Police budget within the General Fund.

## POLICE DEPARTMENT

### BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2019	\$9,853,411	\$500,420	5.35%
2018	\$9,352,991	\$220,022	2.41%
2017	\$9,132,969	\$128,013	1.42%
2016	\$9,004,956	\$31,420	0.35%
2015	\$8,973,536	(\$379,455)	-4.06%
2014	\$9,352,991	\$929,662	11.04%
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%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2019	\$551,714	\$208,781	60.88%
2018	\$342,933	\$124,600	57.07%
2017	\$218,333	(\$71,355)	-24.63%
2016	\$289,688	(\$388,257)	-57.27%
2015	\$677,945	\$335,012	97.69%
2014	\$342,933	(\$298,215)	-46.51%
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%



### ACCOMPLISHMENTS:

- Received the Mission Lifeline Gold Award for the second year in a row 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 the Assistance to Fire Firefighters Grant in the amount of \$31,500 for the purchase of mobile data terminals (MDTs) in all fire vehicles.
- Provided emergency services standby at several City special events.
- Continued to provide support of law enforcement's special weapons and tactics (SWAT) team through the provision of a tactical emergency medical services (TEMS) team.
- Conducted seven fire investigations in 2017.
- Continued partnership with the Wausau Police Department in providing a Rescue Task Force (RTF) for deployment during acts of violence, i.e. shooter events.
- Through the Department's Fire Prevention and Education programs 13,603 children and 3,585 adults received education focused on fire prevention and safety.
- Created an evaluation tool in an effort to determine the effectiveness of our Fire Prevention and Education programs resulting in modifying and enhancing curriculum and programs by assessing the outcome of the evaluation and implementing researched best practices.
- Applied and received a grant from the Department of Natural Resources in the amount of \$5,000 for personal protective equipment (PPE).
- Completed 3,640 commercial building inspections. Wausau Fire Department received \$111,735 in fire insurance revenues in the form of 2% dues.
- Responded to 5,353 EMS requests and 2,222 related to fire response in 2017.
- Wausau Fire Department participated in the "Fill the Boot" campaign and was successful in raising \$9,345 for MDA through donations in 2017; which ranked 15<sup>th</sup> in the State of Wisconsin out of 46 participating departments.
- Raised money for breast cancer through the selling of pink t-shirts during the month of October.
- Wausau Fire Department was instrumental in expanding the use of MABAS in Marathon County.
- Continued in the advancement of a Succession Management Process plan with the committee focusing on a career pathway document for the Department.
- The Wausau Fire Department's Explorer Post continues to be successful in exposing young adults in the Wausau area to the fire service through hands-on activities related to the profession.
- Evaluated the progress in achieving the goals and objectives set forth in the Wausau Fire Department's Strategic Plan; updated the strategy with supplementary goals and objectives.
- Continued providing the Community Paramedicine program to the citizens of Wausau through a second pilot program with a focus on the readmittance of individuals with the chronic conditions of congestive heart failure, pneumonia and chronic obstructive pulmonary disease; the pilot was funded by a grant from the Aspirus Health Foundation.
- WFD+Me is a committee that was created in 2017 and is a non-profit organization that is a wonderful supporter of the Wausau Fire Department membership. This group works diligently throughout the year fundraising so they can host events such as a Department picnic and Father's Day breakfast; they also publish a quarterly Department newsletter that is distributed to all members and retirees.
- The Wausau Firefighters Community Assistance Foundation has been successful in providing support through donations to many individuals in the community experiencing hardships, loss or other unmet needs.

### GOALS AND OBJECTIVES:

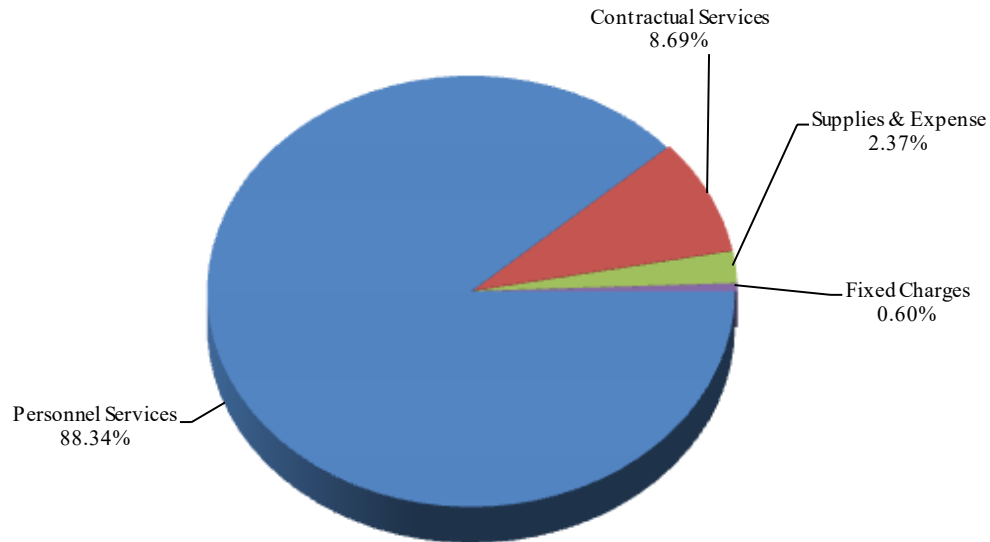
- Continue in the process of replacing Station 2.
- Pursue the position of training officer for the Wausau Fire Department.
- Strive to continually achieve our mission of providing rapid, professional emergency services to protect and enhance our community.
- Review and evaluate how best to report data that is outcome based.
- Increase safety at special events in the City by assisting in planning and providing inspection and stand-by services.
- Continue to successfully educate our community through the many Fire Prevention and Safety programs offered by the Wausau Fire Department.
- Aggressively educate our personnel through both internal and external trainings.
- Continue to accomplish the strategic objectives set forth by the Wausau Fire Department Strategic Plan.
- Research and apply for grant funding.



## FIRE DEPARTMENT

- Move forward to applicant status in the accreditation process.
- Continue in the advancement of the 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.
- Continue to provide leadership in the MABAS effort in Marathon County.

### BUDGET:



BUDGET SUMMARY								
	2016	2017	2018			2019		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommend	Adopted
Personnel Services	\$ 5,815,985	\$ 6,186,347	\$ 6,386,930	\$ 6,386,930	\$ 6,300,222	\$ 6,491,925	\$ 6,468,085	\$ 6,468,085
Contractual Services	561,271	655,221	591,603	591,603	608,855	638,210	636,210	636,210
Supplies & Expense	149,297	132,720	164,225	164,225	163,225	173,800	173,800	173,800
Fixed Charges	41,620	42,570	44,000	44,000	43,750	43,750	43,750	43,750
<b>Total Expenses</b>	<b>\$ 6,568,173</b>	<b>\$ 7,016,858</b>	<b>\$ 7,186,758</b>	<b>\$ 7,186,758</b>	<b>\$ 7,116,052</b>	<b>\$ 7,347,685</b>	<b>\$ 7,321,845</b>	<b>\$ 7,321,845</b>
Intergvtl Grants/Aid	\$ 107,409	\$ 111,735	\$ 113,000	\$ 113,000	\$ 113,244	\$ 115,000	\$ 115,000	\$ 115,000
Public Charges	1,479,598	1,600,915	1,542,300	1,542,300	1,655,200	1,722,300	1,722,300	1,722,300
Intergvtl Charges	16,014	17,470	32,000	32,000	32,000	44,418	44,418	44,418
Miscellaneous	28	844	-	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ 1,603,049</b>	<b>\$ 1,730,964</b>	<b>\$ 1,687,300</b>	<b>\$ 1,687,300</b>	<b>\$ 1,800,444</b>	<b>\$ 1,881,718</b>	<b>\$ 1,881,718</b>	<b>\$ 1,881,718</b>

### BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The budget provides for an increase in motor pool of \$20,000 and \$10,000 for radio maintenance.

**FIRE DEPARTMENT****BUDGETARY HISTORY:**

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2019	\$7,321,845	\$135,087	1.88%
2018	\$7,186,758	\$478,835	7.14%
2017	\$6,707,923	\$91,812	1.39%
2016	\$6,616,111	\$192,643	3.00%
2015	\$6,423,468	(\$763,290)	-10.62%
2014	\$7,186,758	\$835,016	13.15%
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%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2019	\$1,881,718	\$194,418	11.52%
2018	\$1,687,300	\$13,000	0.78%
2017	\$1,674,300	\$154,322	10.15%
2016	\$1,519,978	\$52,836	3.60%
2015	\$1,467,142	(\$220,158)	-13.05%
2014	\$1,687,300	\$184,038	12.24%
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%

# PUBLIC WORKS DEPARTMENT

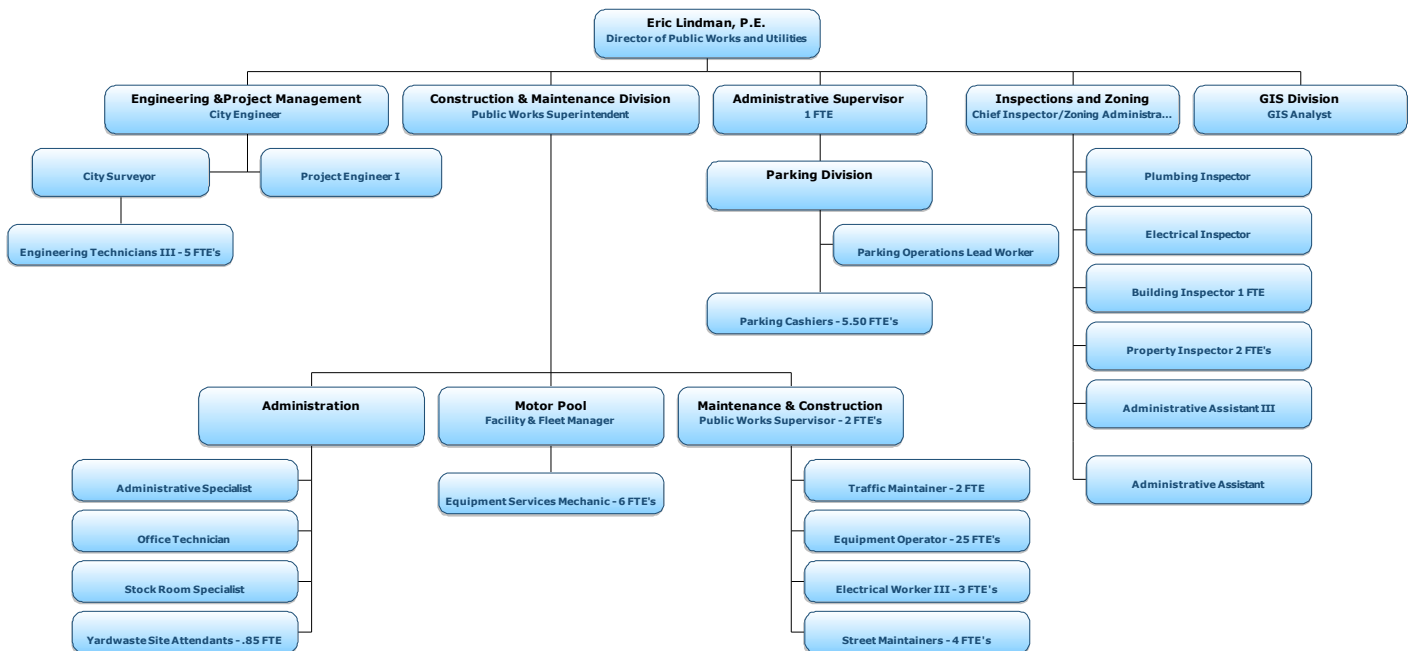
## MISSION:

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	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
TOTAL	68.5	68.5	68.5	68.50	69.50	70.00	69.50	69.50	69.35	73.85

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

## PUBLIC WORKS DEPARTMENT

### 2018 ACCOMPLISHMENTS:

#### ENGINEERING/PROJECT MANAGEMENT

- Designed, constructed and administered approximately \$500,000 in sanitary sewer and watermain installation and emergency repair work.
- Completed design, construction and administration of \$3.1 million in street improvement projects.
- Managed and administered approximately \$375,000 in the 2018 sidewalk project.
- Managed and administered approximately \$325,000 in concrete rehabilitation project.
- Managed and administered \$320,000 sealcoating project.
- Managed and administered \$150,000 pavement marking project.
- Managed \$400,000 parking ramp repair project.
- Design coordination of 1<sup>st</sup> Avenue Reconstruction Project through WisDOT and Ayres Engineering.
- Continued design of Townline Road through final plans with WisDOT oversight.
- 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 CISM / Parking & Traffic Committee with traffic counts and speed analysis on several City streets.
- Coordinated construction of \$4.5 million East Riverfront Development Project, Phase II.
- Coordination of the Thomas Street Reconstruction Project Phase II, approximately \$4 million.
- Coordinated design for the Frantz Development Project in relation to the East Riverfront Development Project.

#### PARKING DIVISION

- Assisted CISM/Parking & Traffic Committee as needed on downtown parking issues.
- Inspected and provided maintenance requests for the four City-owned parking garages.

#### GIS DIVISION

- 1974 imagery was mosaicked and created in a digital format by Ayres Associates for use in our GIS and web mapping.
- Ruekert & Mielke Inc. provided a gap analysis regarding our DPW web mapping.
- Acquired updated data from the Wisconsin Historical Society regarding, AHI, ARI, ASI data.
- Completed over 200 map and data 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, Becher Hoppe, Vandewalle Associates, Mi-Tech, AECOM, POB, REI, Clark Dietz, and Revi to name a few.
- Updated Fire Department maps for shared assistance.
- Modified and updated Fire Department pre-plan maps and NIFR code maps.
- Updated and improved map book with multi-family units for the Fire Department.
- Updated official city map books (house number, zoning, etc.).
- Update BRRTS feature layer from WI DNR.
- Managed and administered the web server (ccdpgis01) and data server (ccdpsql02).
- Retired the data server known as ccdnt162.
- Maintained a web mapping system for the Assessment Department for use with mobile and desktop devices.
- Maintained a web mapping system for the Fire Department for use with mobile and desktop devices.
- Maintained a web mapping system for the Inspections Department for use with mobile and desktop devices.
- Maintained a web mapping system for the DPW Department for use with mobile and desktop devices.
- Maintained a web mapping system for Public use with mobile and desktop devices.
- Maintain GIS data for storm, water, sanitary and electrical databases. This includes the creation of new fields and domains.
- Created a leaf collection mapping application for public use with ArcGIS online.
- Created an employee/HR residential mapping application.
- Upgraded PipeTech View and Scan to version 6.2.14 for wastewater department.
- GPS data collection of repairs and breaks for the water department.
- Assisted CCITC with the creation of a city app with Apple products.
- Upgraded Geocortex Essentials and Viewers to 4.10; GVH 2.11.
- Updated and configured GIS data for use in Pictometry Connect.
- Scrubbed and provided quality control to the Laserfiche database.
- Continued to update records and fields in Laserfiche database.
- Updated all the maps on the city web site.
- Completed LUCA updates with GUPS software and submitted online to the CENSUS.
- Continued support with Evolve regarding GIS updates and changes.

## PUBLIC WORKS DEPARTMENT

- Completed ESRI training modules online: Working with Geometric Networks for Utilities, Migrating from ArcMap to ArcGIS Pro, Managing Geospatial Data in ArcGIS.
- Created mobile application for the inspection of storm or sanitary manholes. This data will be used in future mapping applications.
- Acquired and implemented thirteen Lenovo tab 4 10 Plus tablets from Cellcom for mobile mapping and inspection applications.

### CONSTRUCTION & MAINTENANCE DIVISION

- Maintained high level of service, including winter maintenance which had 25 full plow events.
- Swept over 5,073 miles of street capturing 2,868 yards of sand and debris.
- The mowing crews spent 1,743 hours of full-time labor and 982 hours of seasonal help maintaining City properties.
- The Sign Department repaired/replaced 642 signs, painted 9,405 feet of crosswalks, and painted 336,255 feet of centerlines. Painted 106 stop bars.
- Disposed of 392 tons of trash during five N2N (Clean it up Wausau) events for a total of \$69,826.69 versus Large Item Pick-Up and a N2N clean-up project in 2014 for a total of \$82,292.58 resulting in a savings of \$12,429.89.
- Operated the yard waste site serving 36,604 visits by residents and contractors. Recycled 8,384 yards of yard waste.
- During leaf pick-up, the department collected and baled 14,842 cubic yards of leaves and hauled to the compost areas.
- 386.9 tons of hot mix asphalt and 108.75 tons of cold mix asphalt were used to patch City streets and sidewalks.
- 2,043 labor hours were spent by the crack-filling crew placing 32,935 pounds of materials.
- Assisted with the Sealcoating project and sealed 134,357 square yards of streets with boiler slag, 4,810 square yards of streets with micro surfacing, 32,570 square yards of streets with GSB-88 formula material.
- 6,113 hours were spent on storm sewer maintenance. 75 catch basins were repaired. 354 catch basins were replaced. 10 catch basin sumps, 132 culverts, 87 catch basin grates, and 590 catch basin and manholes were cleaned. 874 creek grates were cleaned along with 1,630 lineal feet of main lines. 1,180 lineal feet of storm sewer laterals were cleaned.
- Set up and tear down 34 special events. 1,026 regular labor hours, 319.64 overtime hours and 64 seasonal employee hours.
- Demolished 26 structures for future development.
- Abated 10 properties per the order of the Inspections Department.
- Constructed a gang-way platform for safety operations at DPW.
- Assisted other department on Public Works projects in sidewalk replacement, asphalt overlay, curb and gutter maintenance and replacement, Sewer and water Utility maintenance. Assisted in projects for the Park Department, Community Development, Police Department, Fire Department and Inspections Department.
- Set up and assisted the Clerk's Office with 2 Elections.
- Maintained 14 service parking lots and 4 parking structures with summer and winter maintenance.
- A total of 1,059 hours were spent training employees to ensure they are property trained for safety, compliance and efficiencies.

### INSPECTIONS

- 2017 was a record breaking year with total reported permit values exceeding 135 million in construction value. We also had a significant increase in single family construction with 49 new home starts. 2018 continues to have a strong start with multi-family developments and new single family home starts.
- The Evolve permitting, inspection and case management 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. We are fully operational on the system's five main functions.
- A much needed web redesign for the inspection's webpage was completed. The webpage has a more modern look with images and tabs that help to focus a customer's search for appropriate applications or general information. Applications and forms have been updated to create fillable PDFs.
- Our scanning project continued, with single family residential permits from the 1970s and 1980s being scanned into the Laserfiche system. By scanning the files we are able to quickly reference plans or provide a copy to interested persons.
- Staff created a resident's guide to city ordinances. This document focuses mostly on common questions and concerns from citizens in regard to living in Wausau. Information, direct contacts and quick references are available in the document.
- An energy audit committee has been formed to brainstorm ideas on potential energy saving projects for the city. One lighting project replaced 650 fluorescent bulbs in various municipal buildings. The payback combined with a Focus on Energy rebate was within 3 months. Another project in the works is an energy audit of several municipal buildings. Staff is working with CESA 10 to find potential cost saving projects.
- We continued to work with the City of Schofield to provide commercial and residential inspection services for new construction and remodeling. This is a win – win collaboration for both cities.
- The following are Property Maintenance and Code Enforcement statistics:

	<u>2016 Total</u>	<u>2017 Total</u>
Number of complaints	3,658	3,101
Number of violations	6,742	5,736
Weed Notices Sent	585	829

### ELECTRICAL

- Installed 18 new street lights in the Business Campus.
- Installed 4 new electrical services as part of the Airport East Hanger Expansion Project.
- Installed new switchgear and generator testing provisions at the Wastewater Treatment Plant.
- Serviced and maintained over 2,000 street lights.

## PUBLIC WORKS DEPARTMENT

- Serviced and maintained 43 traffic signal intersections.
- Continued converting lighting in the Jefferson Street Parking Ramp.
- Maintained lighting in two City-owned parking lot and four parking ramps.
- 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.

### 2019 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.
- Prepare and finalize the reorganization of the department to more efficiently utilize resources and equipment.
- Continue to create efficiencies in procurement of services.
- Implement new technology and equipment to optimize staff time and resources.
- Provide access to training for employees in order to improve knowledge and skills.

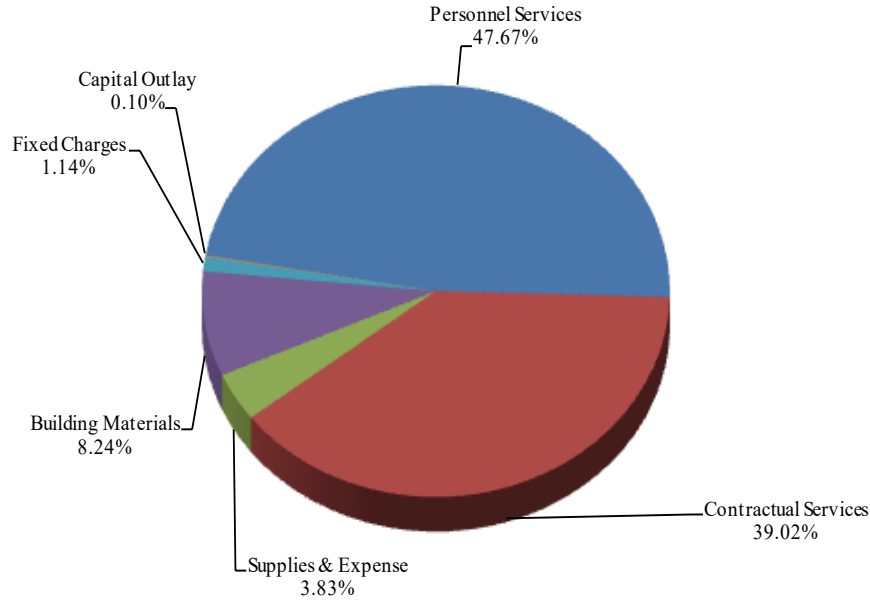
### DEPARTMENT STATISTICS:

	2017	2016	2015	2014	2013	2012	2011	2010
Yardwaste Visits	36,604		39,868	34,322	39,913	34,322	30,038	50,616
Large Item Clean Up Waste Removal and Recycling	392		169	343	512	403	445	423
Stormwater Maintenance								
Catch Basins Cleaned	590	1129	370	164	362	454	394	455
Stormsewer Miles	143	143	133	132	131	131	130	130
Miles of Streets Swept	5,073	6139	4,731	5,035	5,986	5,150	4,614	5,419
Yards of Sand Recovered during Sweeping	2,868	2630	3,539	3,398	3,761	4,986	2,935	2,833
Street Maintenance								
Miles of Streets	259	259.6	259	253	251	251	245	239
Inches of Snowfall	51.2	44	33	41	83	53	75	42
Tons of asphalt applied to potholes	496	441	646	647	590	379	814	1,281
Events supported	34	27	22	26	21	26	26	24
Property Maintenance								
Number of weed/grass notices	829	585	127	161	123	76	62	72
Number of snow removal notices	95		102	112	132	45	98	93
Code Enforcement (Housing/Property Maintenance)								
Number of Complaints	3,101	3,658	1,877	2,228				
Number of Violations	5,736	6,742	7,377	3,573				
Weed Notices Issued	829	585	421	561				
Abatements	10	15	9	5	6			
Demolition								
Structures Demolished	26	23	17	26	12	23	24	15

	2017	2016	2015	2014	2013	2012	2011	2010
<b>Building Permits Issued</b>								
<b>Residential</b>	1683	1416	1180	1,161	920	903	827	943
<b>Non-Residential</b>	848	274	211	214	196	178	170	140
<b>Total Construction Value (\$000)</b>								
<b>Residential</b>	16,681	11,878	13,383	12,366	9,812	12,772	15,085	14,848
<b>Non-Residential</b>	121,043	73,203	71,949	44,456	51,571	44,076	18,599	16,506

## PUBLIC WORKS DEPARTMENT

### BUDGET:



### BUDGET SUMMARY

	2016	2017	2018			2019		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 3,874,164	\$ 3,985,868	\$ 4,312,429	\$ 4,312,429	\$ 4,198,414	\$ 4,237,868	\$ 4,237,868	\$ 4,237,868
Contractual Services	3,300,144	3,232,051	3,336,311	3,776,311	3,457,533	3,494,621	3,468,621	3,468,621
Supplies & Expense	223,819	350,135	325,310	325,310	322,205	340,546	340,546	340,546
Building Materials	423,233	667,474	722,070	722,070	810,670	732,398	732,398	732,398
Fixed Charges	110,818	94,637	70,320	70,320	15,200	101,274	101,274	101,274
Capital Outlay	37,876	17,088	-	-	-	8,510	8,510	8,510
<b>Total Expenses</b>	<b>\$ 7,970,054</b>	<b>\$ 8,347,253</b>	<b>\$ 8,766,440</b>	<b>\$ 9,206,440</b>	<b>\$ 8,804,022</b>	<b>\$ 8,915,217</b>	<b>\$ 8,889,217</b>	<b>\$ 8,889,217</b>
Intergvtl Grants/Aids	\$ 2,445,221	\$ 2,439,407	\$ 2,686,312	\$ 2,686,312	\$ 2,684,373	\$ 2,759,312	\$ 2,759,312	\$ 2,759,312
Licenses and Permits	302,934	424,686	253,520	253,520	422,839	250,810	253,810	253,810
Fines & Forfeitures	-	-	1,000	1,000	-	1,030	1,030	1,030
Public Charges	166,257	197,512	135,000	135,000	147,706	149,305	149,305	149,305
Intergvtl Charges	51,925	16,700	36,300	36,300	11,500	2,860	2,860	2,860
Miscellaneous	11,893	33,858	4,400	4,400	18,220	14,205	14,205	14,205
<b>Total Revenue</b>	<b>\$ 2,978,230</b>	<b>\$ 3,112,163</b>	<b>\$ 3,116,532</b>	<b>\$ 3,116,532</b>	<b>\$ 3,284,638</b>	<b>\$ 3,177,522</b>	<b>\$ 3,180,522</b>	<b>\$ 3,180,522</b>

### BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The 2019 budget continues the deferral of important street maintenance efforts including: seal coat and chip seal. During 2017 budget deliberations the Council committed to increasing the seal coat budget by \$50,000 annually which is included in this budget. The budget reflects average winter snow experience and as a result the City could experience budget deficits with a winter of high precipitation. The budget reflects increased winter salt costs.

**PUBLIC WORKS DEPARTMENT**

**BUDGETARY HISTORY:**

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2019	\$8,889,217	\$122,777	1.40%
2018	\$8,766,440	\$217,637	2.55%
2017	\$8,548,803	\$136,962	1.63%
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%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2019	\$3,180,522	\$63,990	2.05%
2018	\$3,116,532	\$193,312	6.61%
2017	\$2,923,220	\$50,301	1.75%
2016	\$2,872,919	(\$34,170)	-1.18%
2015	\$2,907,089	\$34,170	1.19%
2014	\$2,872,919	\$112,069	4.06%
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%



# PARK, RECREATION AND FORESTRY DEPARTMENT

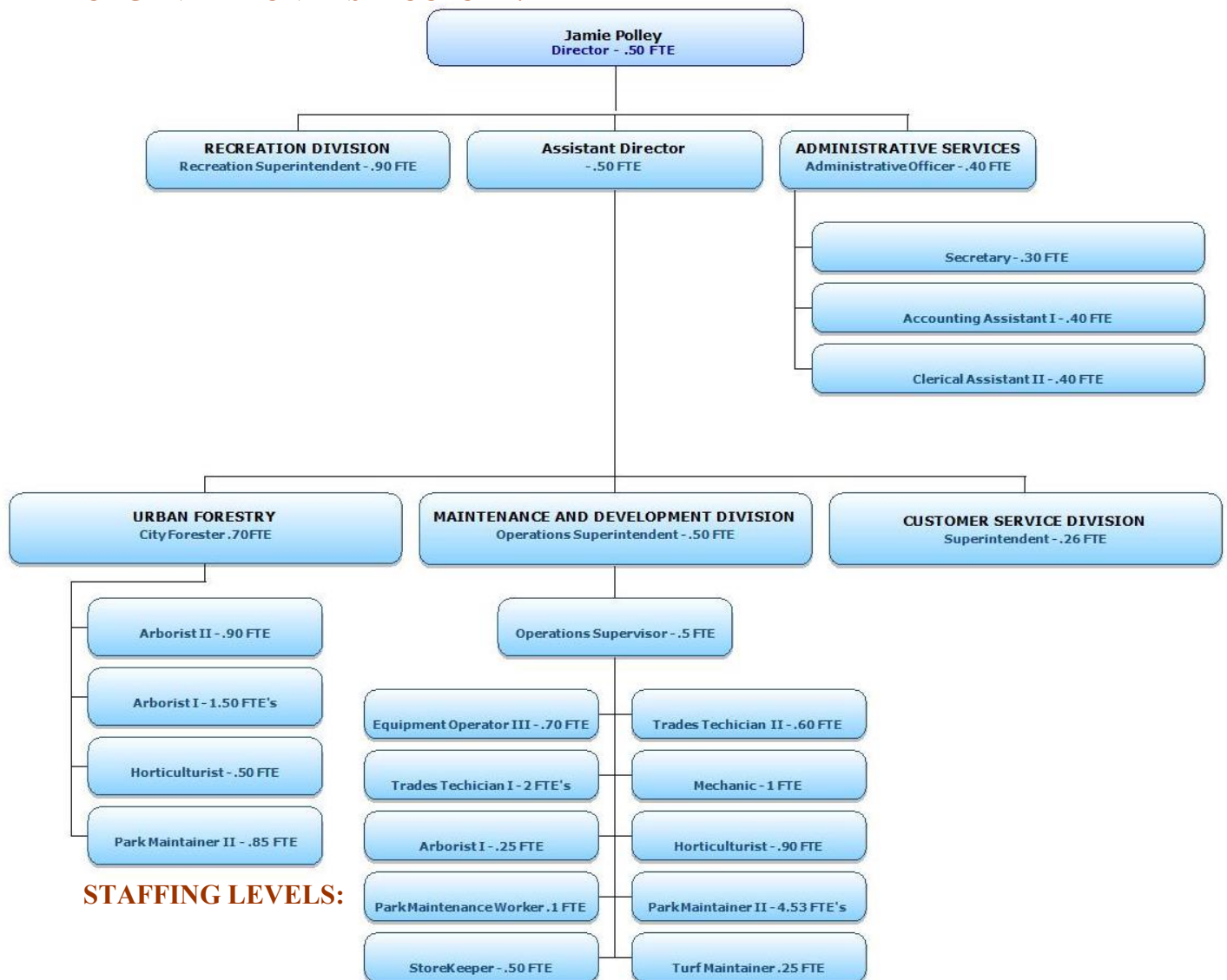
## MISSION:

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 Wausau's park, recreation and urban forestry facilities and programs. Daily and long term goals include the safe and efficient delivery of quality parks, recreation and urban forestry facilities and programs and sport and special event support. Work includes: facility design, construction and maintenance, program planning and delivery, personnel management, financial management, public information, fleet and equipment management, short and long range planning, land acquisition, and enforcement of ordinances. 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	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
TOTAL	20.19	40.58	40.58	38.00	37.00	37.00	36.00	36.00	36.00	37.00	37.00

## PARK, RECREATION AND FORESTRY DEPARTMENT

### ACCOMPLISHMENTS:

- Provided over 350 acres of park lands and facilities in 39 locations to the public in a safe, well maintained and attractive condition.
- Served approximately 28,975 patrons at three outdoor swimming pools.
- Provided swim lessons to 336 individuals and tennis lessons to 221 individuals & 25 family members.
- Hosted eight free swim days at the pools with one sponsored by an area realty
- Served 232 youth in the Summer Playground Program.
- Provided playing fields for over 2,500 youth involved in organized baseball, softball and soccer.
- Provided three recreational ice rinks, one hockey rink and four sledding hills.
- Removed 275 Ash trees as part of Emerald Ash Borer Management Plan
- Planted 440 trees, removed 350 non-ash trees, trimmed 4,500 trees and responded to storm events.
- Supported hundreds of community group events, including three kayak races, Wausau Balloon Rally, Chalkfest, Beer and Bacon Fest, Blues Fest, Festival of Arts, Concerts on the Square, Jazz on the River & Komen Race for the Cure.
- Published two seasonal recreation guides.
- Conducted the 45th Annual Children's Festival with 20 cooperating agencies and approximately 2,200 children and adults in attendance.
- Created a new community Halloween event featuring train rides, costumes, and arts and crafts
- Sylvan Hill Park- Served 7,579 users during public tubing and 2,807 users during private rentals for a total of 10,386.
- Continued invasive species control program on Glossy Buckthorn and Garlic Mustard at Oak and Fern Island and Riverside Parks.
- 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 133 locations.
- Held our first Trail Tales story book walk from Alexander Airport Park to Memorial Park.
- Participated in the Wausau/Central Wisconsin Sports Authority.
- Partnerships: Maintained program partnerships with Wausau School District, Marathon County Health Department, Safe Kids of Wausau, Marathon County Public Library, Marathon County Literacy Council, YMCA, American Red Cross, and Partnership for Youth.
- Alexander Airport Park – Completed construction of park and site amenities.
- Reconstructed boat landing and installed a floating fishing pier at Gilbert Park
- Rebuilt Little League diamond at Oak Island Park
- Replaced playground equipment at Memorial Park and Reservoir Park
- Moved and reconstructed two historic stone pillars on park roadway adjacent to Stewart Park
- Reconstructed Sylvan tubing hill for improved customer use

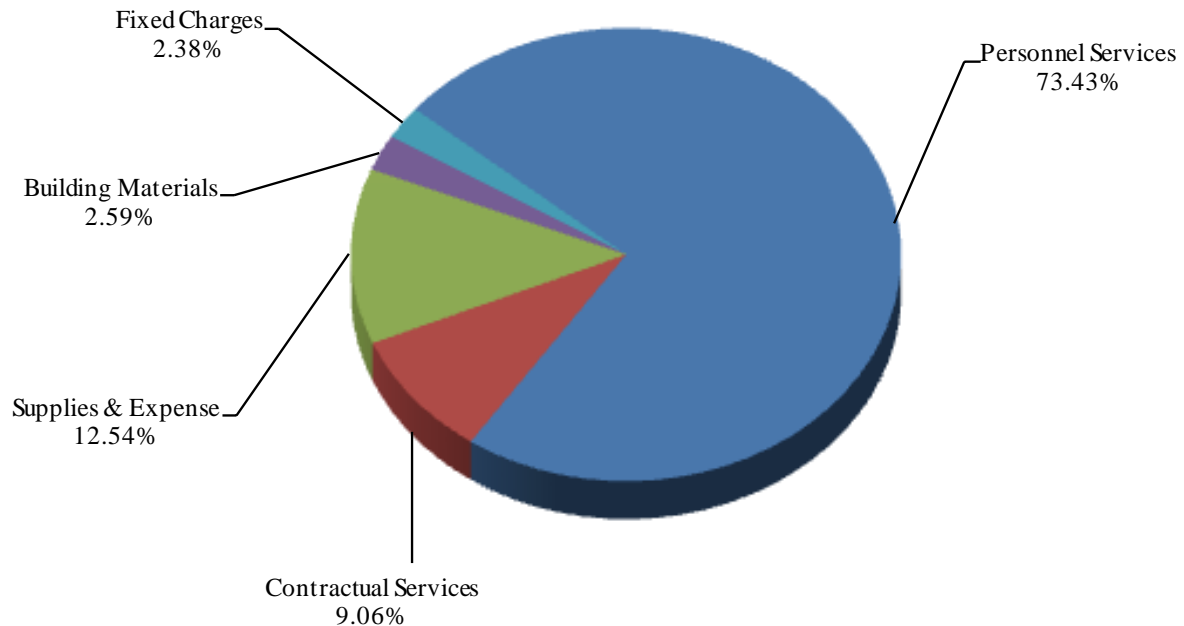
### GOALS AND OBJECTIVES:

- 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.
- Continue a pre-emptive tree removal program as part of the Emerald Ash Borer Management Plan.
- Construct JoJo's Jungle inclusive playground at Brockmeyer Park.
- Continue playground replacement program.
- 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.
- Riverlife – Construct a restroom/concession building, playground, outdoor exercise area, interactive fountain and other park amenities.
- Complete ADA Title II assessment and initiate an action plan.
- Replace playground equipment at Pleasant View Park and Scholfield Park.

**DEPARTMENT RESULTS AND STATISTICS:** 38 Parks, 350 Acres, 25,000 Street Trees, 18 Tennis Courts, 7 Pickleball Courts, 15 Sports Fields, 4 Sledding Hills, 3 Recreational Ice Rinks, 1 Hockey Rink, 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, 7.2 Miles of River Edge Trail, 1 wharf with finger docks and kayak launches

## PARK, RECREATION AND FORESTRY DEPARTMENT

### BUDGET:



### BUDGET SUMMARY

	2016	2017	2018			2019		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 1,843,887	\$ 1,884,491	\$ 1,991,642	\$ 1,991,642	\$ 2,067,742	\$ 2,111,308	\$ 2,061,646	\$ 2,061,646
Contractual Services	230,556	212,547	235,976	248,316	234,452	254,285	254,285	254,285
Supplies & Expense	282,894	317,213	338,545	338,545	311,087	352,160	352,160	352,160
Building Materials	78,094	64,551	72,200	72,200	70,800	72,700	72,700	72,700
Fixed Charges	53,952	59,756	65,937	65,937	65,251	66,711	66,711	66,711
Capital Outlay	-	4,535	-	-	-	-	-	-
<b>Total Expenses</b>	<b>\$ 2,489,383</b>	<b>\$ 2,543,093</b>	<b>\$ 2,704,300</b>	<b>\$ 2,716,640</b>	<b>\$ 2,749,332</b>	<b>\$ 2,857,164</b>	<b>\$ 2,807,502</b>	<b>\$ 2,807,502</b>
License & Permits	\$ 5,039	\$ 2,565	\$ 2,644	\$ 2,644	\$ 2,644	\$ 2,723	\$ 2,723	\$ 2,723
Public Charges	297,781	234,225	306,370	306,370	265,085	297,810	297,810	297,810
Miscellaneous	3,964	2,131	9,100	9,100	4,400	4,700	4,700	4,700
<b>Total Revenue</b>	<b>\$ 306,784</b>	<b>\$ 238,921</b>	<b>\$ 318,114</b>	<b>\$ 318,114</b>	<b>\$ 272,129</b>	<b>\$ 305,233</b>	<b>\$ 305,233</b>	<b>\$ 305,233</b>

### BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

Seasonal employment budget increased \$95,832 from the 2018 budget due to staffing demands at the pools. 2019 revenue projections have declined to reflect historical trends.

## PARK, RECREATION AND FORESTRY DEPARTMENT

### BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2019	\$2,807,502	\$103,202	3.82%
2018	\$2,704,300	\$59,693	2.26%
2017	\$2,644,607	\$70,547	2.74%
2016	\$2,574,060	\$121,964	4.97%
2015	\$2,452,096	(\$252,204)	-9.33%
2014	\$2,704,300	\$411,896	17.97%
2013	\$2,292,404	(\$1,543)	-0.07%
2012	\$2,293,947	(\$145,935)	-5.98%
2011	\$2,439,882	\$44,301	1.85%
2010	\$2,395,581	\$14,002	0.59%
2009	\$2,381,579	\$86,558	3.77%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2019	\$305,233	(\$12,881)	-4.05%
2018	\$318,114	\$0	0.00%
2017	\$318,114	(\$452)	-0.14%
2016	\$318,566	\$7,868	2.53%
2015	\$310,698	(\$7,416)	-2.33%
2014	\$318,114	\$70,385	28.41%
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%

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CONSOLIDATED EXPENDITURES AND REVENUES - SPECIAL REVENUE FUNDS  
2019 BUDGET

	COMMUNITY DEVELOPMENT FUNDS	ECONOMIC DEVELOPMENT FUND	ENVIRONMENTAL CLEAN UP FUND	HAZARDOUS MATERIALS CONTRACT FUND
PERSONAL SERVICE	1,038,308	-	14,307	39,000
CONTRACTUAL SERVICES	295,000	5,000	135,056	2,500
SUPPLIES & EXPENSE	41,100	-	-	17,750
FIXED CHARGES	-	-	-	-
GRANTS, CONTRIBUTIONS & OTHER	-	-	-	-
CAPITAL OUTLAY	-	-	-	11,000
OTHER FINANCING USES	76,350	-	-	-
	<u>\$ 1,450,758</u>	<u>\$ 5,000</u>	<u>\$ 149,363</u>	<u>\$ 70,250</u>
GENERAL PROPERTY TAXES	215,085	-	-	-
OTHER TAXES	-	-	-	-
INTERGOVERNMENTAL GRANTS & AID	-	-	-	81,000
LICENSES & PERMITS	-	-	-	-
PUBLIC CHARGES FOR SERVICES	-	-	-	-
INTERGOVT CHARGES FOR SERVICES	777,872	-	-	-
MISCELLANEOUS REVENUE	489,015	5,817	142,410	-
OTHER FINANCING SOURCES	89,700	-	-	-
	<u>\$ 1,571,672</u>	<u>\$ 5,817</u>	<u>\$ 142,410</u>	<u>\$ 81,000</u>

HOUSING STOCK							
IMPROVEMENT	ROOM TAX	PUBLIC ACCESS	RECYCLING	EMS GRANT	400 BLOCK FUND	TOTAL	
FUND	FUND	FUND	FUND	FUND			
-	49,276	36,950	103,450	-	28,000	1,309,291	
2,500	-	8,690	581,253	-	24,000	1,043,999	
-	-	2,210	15,941	9,400	8,000	93,401	
-	-	-	10,000	-	-	11,000	
17,500	216,776	-	-	-	-	234,276	
-	-	17,000	-	-	-	28,000	
-	195,355	-	-	-	-	281,555	
<b>\$ 20,000</b>	<b>\$ 461,407</b>	<b>\$ 64,850</b>	<b>\$ 710,644</b>	<b>\$ 9,400</b>	<b>\$ 60,000</b>	<b>\$ 3,001,522</b>	
-	-	-	562,744	-	-	777,829	
-	880,000	-	-	-	-	880,000	
-	-	-	147,000	9,400	-	237,400	
-	-	55,000	-	-	-	55,000	
-	-	-	-	-	11,000	11,000	
-	-	-	-	-	-	777,872	
20,000	-	9,850	900	-	-	667,992	
-	-	-	-	-	49,000	138,700	
<b>\$ 20,000</b>	<b>\$ 880,000</b>	<b>\$ 64,850</b>	<b>\$ 710,644</b>	<b>\$ 9,400</b>	<b>\$ 60,000</b>	<b>\$ 3,545,793</b>	

# COMMUNITY DEVELOPMENT FUND

**MISSION:**

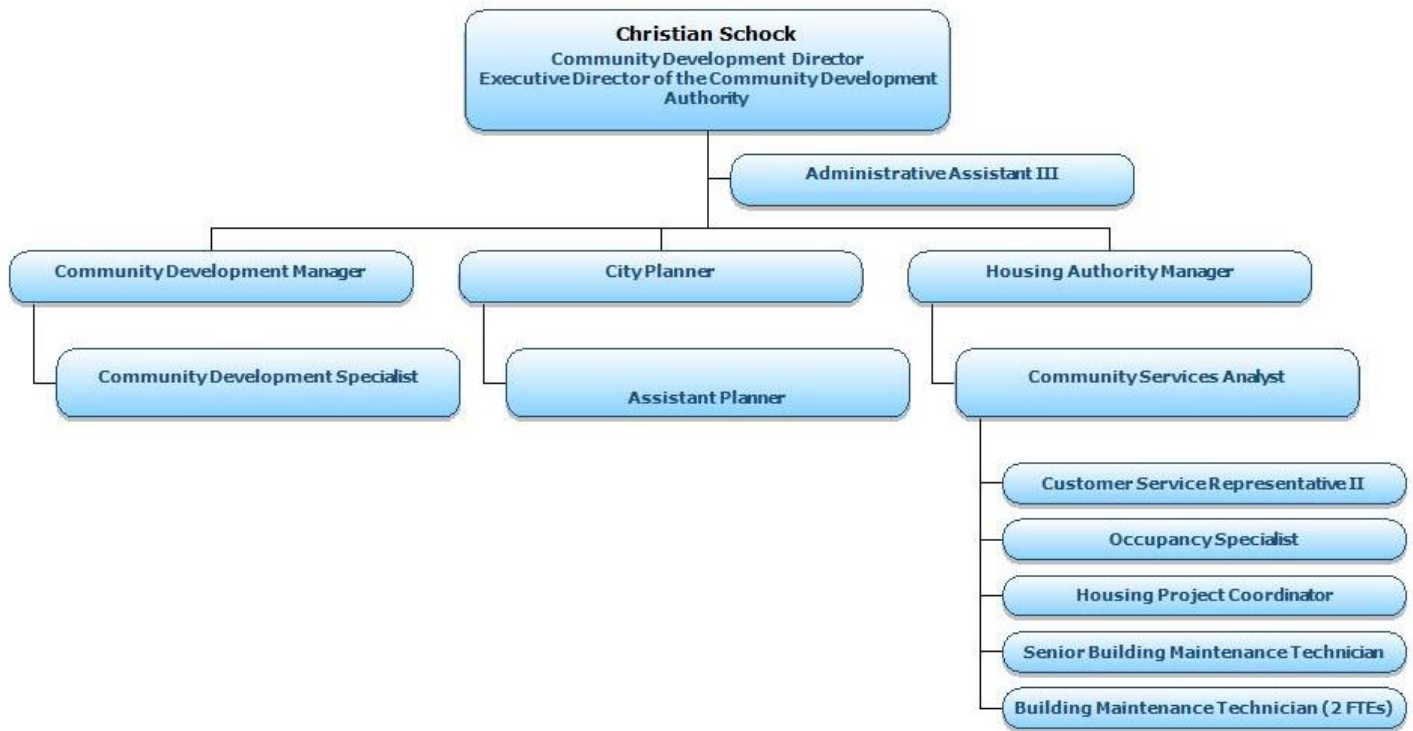
The Planning, Community and Economic Development Department:

- Strives to be caring professionals who work for community change, advocate for good urban planning and design, champion economic development, and seek sustainable solutions.
- Works to make Wausau better by valuing historic assets, promoting a thriving downtown, building quality neighborhoods, growing local businesses, and welcoming private investment.
- Accepts the goals of the development process as a vocation and seek creative, transformative and pragmatic solutions for urban problems.
- Engages stakeholders, businesses and citizens to educate the public on best practices to enhance the built and natural environments and provide policy feedback to improve our City.

**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 needy and senior residents.

**ORGANIZATIONAL STRUCTURE:**



**STAFFING LEVELS:**

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
TOTAL	14.00	14.00	13.75	13.75	12.75	12.00	12.00	12.00	11.75	11.75



### ACCOMPLISHMENTS:

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

#### • **Economic Development**

- Created the 'Wausome' marketing program- the largest marketing campaign in City history- which resulted in over \$1mil in positive media buy for the City including major articles in the Wall Street Journal, CS Monitor, and a variety of national publications. Built the Wausome FB page to over 1k likes and major engagement through a series of 8 articles highlighting investment, entrepreneurship, and civic leadership.
- Continued job expansions with economic development incentives including the relocation of Wausau Chemical and major relocation/expansion Great Lakes Cheese. Outstanding compliance record of over 30 development agreements- with most employers exceeding their job creation benchmarks.
- Negotiation of the re-RFP of the Riverlife Villages Phase 1 project and Riverlife Area after developer default.
- Downtown YMCA/Aspirus site planning and strategy for a \$40mil proposed wellness campus and associated street improvements.
- Continued implementation of Live It Up Wausau economic development homesteading program, closed on 37 loans to date, Live It Up was a finalist for the Wisconsin Economic Development Association (WEDA) Annual Award for 2018 and the City of Menomonee created a program based on Live It Up.
- Grand opening of major new 'housing diversity' strategy projects including the Atrium Lofts at Sav-O Supply, the River East Townhomes, and approval of the Thomas Street Duplexes.
- Continued strategy for moving the Wausau Center Mall forward, including proactively seeking new ownership, management and leadership; secured state-funding for a redevelopment master plan process- ongoing.
- Continued implementation and construction of the Wausau Business Campus Expansion Area- the largest expansion in 20 years and received state 'ready site' certification of the site: the only site in Marathon County.
- Continued small business counseling and partnership with the Entrepreneurial and Education Center (EEC).
- Completion of a 'North Riverfront' Vision Plan in collaboration with the UW-Madison School of Planning.
- Continued work with the Wausau Farmer's Market and visioning for potential 'South Riverfront' Plan improvements, plan process scheduled for 2019.
- Assisted directly with the restoration of Downtown Grocery, Terradea Salon, Wausau Club and Hiawatha Depot projects- all to successful redevelopment openings.
- Worked cooperatively to establish a proposed Whitewater Music Hall venue at the former Mason's Hall.
- Continued partnership with MCDEVCO to facilitate gap financing needed by for-profit businesses.

#### • **Planning**

- Processed numerous rezoning and conditional use petitions through the City Plan Commission and Common Council.
- Undertook major re-write of the City's Zoning Ordinance, first major re-write since the 1960's- including selection of the consultant, major public hearings and process coordination.
- Begun update of the City's River's Edge Master Plan process including RFP and consultant selection, along with public participation/engagement sessions.
- Begun a Wausau Center Mall Area Transportation Improvement Plan related to Washington and Forest Sts. including RFP, consultant selection, and consultant coordination with public meetings and public urban design process.
- Completed and then implementation of the City's new Wayfinding Plan, including sign fabrication and placement.
- Worked with the Wausau Historic Preservation Commission to explore additional local landmarks and historic districts- leading to establishment of the Highland Park Historic District
- Staffed a monthly citizen's advisory committee focused on improving bicycle and pedestrian accommodations; coordinated proposed improvements with City staff.
- Staffed the City's new Public Arts and Sustainability Commissions.
- 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).
- Assisted in reviews of annexation, subdivision, and development projects.
- Provided lead staff support for Plan Commission, Historic Preservation Commission, Public Arts Commission, Sustainability and Energy Commission, and the Bicycle and Pedestrian Advisory Committee.
- 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.

## COMMUNITY DEVELOPMENT FUND

- **Community Development/Block Grant**

- Created new Fix It Up homeowner improvement loan program for the City.
- Downpayment assistance Homebuyer Counseling provided to new homeowners in the City.
- Assisted in the rehabilitation of 6 homeowner properties throughout the City.
- Continued property disposition of City lots- to a record low total of available city-owned sites.
- 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 and street lighting projects with Block Grant funds.
- 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.
- Integrated the Rapid Housing Program in conjunction with other local agencies to prevent homelessness.

- **Community Development Authority/Housing**

- Adopted a new ‘proactive strategy’ which included the creation of the Redevelopment Committee of the Board of CDA Commissioners, and a new loan program to support the construction or renovation of transitional housing options.
- Completed Rental Assistance Demonstration (RAD) conversion of Riverview Towers, LLC for US HUD.
- Undertook visioning process and RFP for the future strategy of Riverview Terrace.
  - Received high REACT scores on both Riverview Towers and public housing scattered sites.
  - Housing Choice Voucher Program contributed roughly \$900k in rental assistance.
  - Continued exterior renovations and new roofs for public housing scattered site homes in the City.
  - Offered Riverview Tower tenants educational offerings including computer classes and health and wellness initiatives- including a first-ever resident’s prom.
  - Continued environmental clean-up efforts at 2102 North Second Street.
  - Continued environmental clean-up efforts at 303-305 South Second Avenue.

## GOALS AND OBJECTIVES:

- **Economic Development**

The City of Wausau strives to be a dynamic, successful, diversified and sustainable community where citizens are actively engaged and businesses proud to invest. The City’s economic development efforts must:

- Encourage business expansion, retention and vertical integration, especially in our competitive sectors such as manufacturing, information technology, insurance, healthcare, and construction materials.
- Support craft industry and a maker economy which highlights our strengths in local food, value-added agricultural processing, consumer packaging, millwork, locally-owned specialty retail, outdoor recreation, arts and entertainment that fosters cultural connections.
- Promote urban amenities, housing options and specialty retail that diversifies housing choice, encourages infill development of existing neighborhoods, values historic properties, and encourages walkability and complete streets.
- Develop quality public infrastructure and municipal services which support business expansion and improves quality of life indicators including education, health, recreation and citizenship.
- Collaborate with our peer regional municipalities, corporate partners, and local nonprofits and foundations to develop and commit to a shared economic vision of our region.
- Embrace economic and social diversity which promotes local resiliency and opens opportunities for entrepreneurship.
- Enhance our physical and natural environments, increase connections to public assets, and build appreciation for efforts that engage the Wisconsin River and Downtown.
- Foster a knowledge-based economy which values both professional and technical skill development along with personal intellectual growth.

## COMMUNITY DEVELOPMENT FUND

- **Planning**

The City of Wausau is committed to quality planning and design which sets a foundation for development and investment. The City's planning goals are:

- Protect and enhance the quality of significant natural resources.
- Preserve historic sites and support cultural opportunities for community residents.
- Plan for future high quality utilities, public infrastructure and community facilities to be provided in a cost-effective and cost-efficient manner.
- Provide a safe, efficient and diverse transportation network that will facilitate the movement of people and goods throughout the community.
- Strengthen downtown Wausau as the heart of the City and surrounding region, support corridor and neighborhood revitalization efforts.
- Balance the land use needs of the community to maximize resources potential for taxable value, ecological preservation and enhancing local quality of life.
- Strengthen and expand cooperative activities with all levels of government and engaged civic dialogue to improve the provision of public services and facilities.

- **Community Development/Block Grant**

The City of Wausau assists those in need with programs that target transitional neighborhoods, assist homeowners with crucial repairs, and empower small businesses. The City's community development efforts must:

- Preserve the housing stock with low interest loans for property owners and landlords for necessary repairs and property maintenance which helps stabilize neighborhoods.
- Promote homeownership and homesteading activities with low interest loans to assist the purchasing of owner-occupied homes within the City of Wausau.
- Support the development of Neighborhood Associations through local capacity building and funding for public improvements throughout qualifying census tract neighborhoods.
- Partner with non-profit organizations whose programs assist and empower lower income residents and promote the ideals of a 'housing first' agenda.
- Preserve and rehabilitate historic and commercial buildings with low interest loans for business owners for necessary façade improvements.
- Encourage infill construction and renovation of historic properties which increases diversification and choice for both market rate and affordable housing options.

- **Community Development Authority/Housing**

The City of Wausau provides quality housing options to elderly, disabled and low income residents in a variety of locations and formats through the Wausau Community Development Authority, the Authority must:

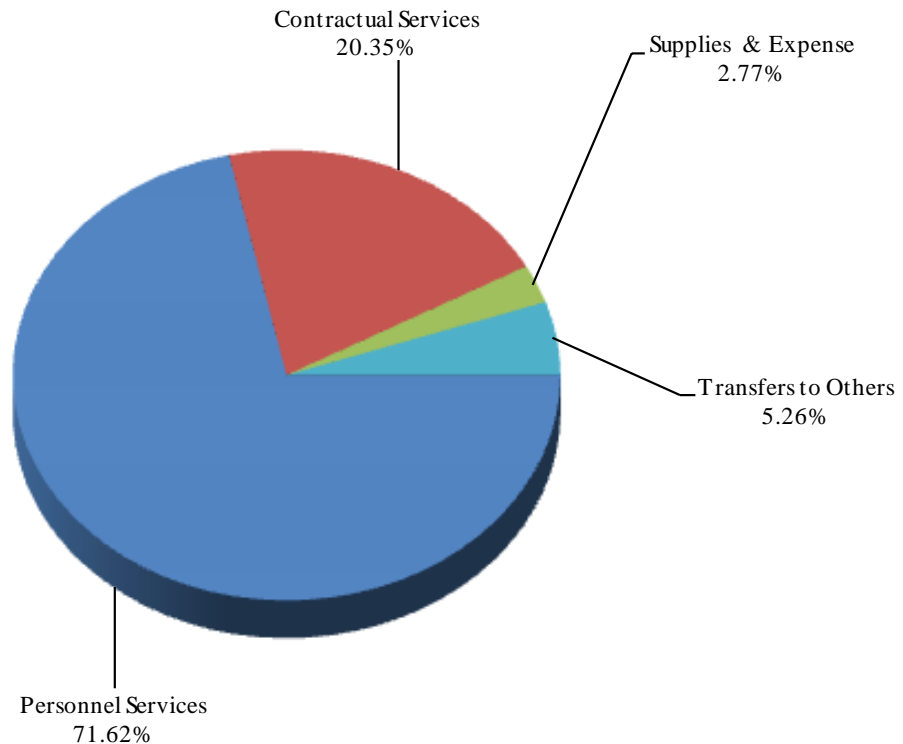
- Ensure safe, decent and affordable housing options; create opportunities for resident's self-sufficiency and ensure fiscal integrity for all residents.
- Improve the quality of life for residents and increase assisted housing choices, especially those who are disabled and/or low income qualified.
- Preserve and maintain existing affordable housing specifically for residents in need by ensuring equal opportunity and Affirmatively Further Fair Housing (AFFH) goals.
- Promote programs, education and training that support and encourage rental housing oversight and tenant accountability.
- Further the goals of the Violence Against Women Act (VAWA) to ensure protections for victims of domestic abuse, dating violence, sexual assault or stalking in the community.

### **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, tax levy and investment income. HUD Community Development Block Grant and Public Housing Funds continue to be a major source of the department's funding. The CDBG and public housing programs 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.

## COMMUNITY DEVELOPMENT FUND

### COMBINED DEPARTMENT BUDGET:



BUDGET SUMMARY								
	2016	2017	2018			2019		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 1,006,440	\$ 1,012,586	\$ 1,096,986	\$ 1,096,986	\$ 1,010,629	\$ 1,038,308	\$ 1,038,308	\$ 1,038,308
Contractual Services	703,389	1,100,077	678,300	678,300	725,393	295,000	295,000	305,000
Supplies & Expense	37,664	33,659	62,900	62,900	38,354	41,100	41,100	41,100
Grants & Contributions	200,606	249,465	-	-	258,345	-	-	-
Transfers to Others	365,213	210,878	76,350	76,350	245,687	76,350	76,350	76,350
<b>Total Expenses</b>	<b>\$ 2,313,312</b>	<b>\$ 2,606,665</b>	<b>\$ 1,914,536</b>	<b>\$ 1,914,536</b>	<b>\$ 2,278,408</b>	<b>\$ 1,450,758</b>	<b>\$ 1,450,758</b>	<b>\$ 1,450,758</b>
Taxes	\$ 156,375	\$ 191,375	\$ 210,187	\$ 210,187	\$ 210,187	\$ 215,085	\$ 215,085	\$ 215,085
Intergvtl Grants & Aids	538,077	516,561	94,236	665,460	202,769	-	-	-
Intergvtl Charges for Services	723,583	672,221	670,324	713,789	682,664	777,872	777,872	777,872
Miscellaneous	751,667	884,475	551,091	236,928	761,829	489,015	489,015	489,015
Transfers From Other Funds	117,213	110,878	88,700	88,700	92,300	89,700	89,700	89,700
<b>Total Revenues</b>	<b>\$ 2,130,540</b>	<b>\$ 2,375,510</b>	<b>\$ 1,614,538</b>	<b>\$ 1,915,064</b>	<b>\$ 1,949,749</b>	<b>\$ 1,571,672</b>	<b>\$ 1,571,672</b>	<b>\$ 1,571,672</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. The general property tax allocated funds the City Planner, Assistant Planner and related expenses and \$50,000 for the Community Development Director.

## COMMUNITY DEVELOPMENT FUND

CDBG Entitlements are recommended annually by the Block Grant Advisory Board. The advisory board has not yet made recommendations for 2018.

CDBG Entitlements	2011	2012	2013	2014	2015	2016	2017	2018
HOUSING - Housing Rehabilitation Program	150,000	180,000	115,000	150,000	150,000	150,000	90,000	56,950
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	100,000	150,000
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	30,000	
PUBLIC FACILITIES & IMPROVEMENTS - Women's Con	100,000							
SLUM AND BLIGHT - Blight Elimination	30,000	25,000	25,000	30,000			50,000	75,000
ECONOMIC DEVELOPMENT - Economic Development	50,000	75,000	80,000	50,000	35,000	35,000	93,049	100,000
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 - Adaptive Communities, Inc.								15,000
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	10,000	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	9,000	
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	9,000	
PUBLIC SERVICE - Wheels to Work	15,000	10,000		8,000			5,000	
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	20,000	20,000
PUBLIC SERVICE - Catholic Charities Beyond Shelter							10,000	10,000
PUBLIC SERVICE - Hmong American Center							10,000	15,000
PUBLIC SERVICE - Open Door of Marathon County							10,000	10,000
ADMINISTRATION	150,000	115,000	103,000	112,000	115,600	111,497	111,500	116,700
<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>\$ 557,549</b>	<b>\$583,650</b>

### FUND BALANCE HISTORY AND PROJECTIONS:

2018 Projected:	\$3,305,736
2017:	\$3,653,207
2016:	\$3,884,363
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	HUD MORTGAGE FUND	DLAD MORTGAGE FUND	HCRI PROGRAM FUND	FEDERAL RENTAL REHAB FUND	WRRP REHAB FUND	HOME PROGRAM INCOME FUND	HOME RENTAL REHAB FUND	HOME ADMIN FUND	NEIGHBOR HOOD STABILIZATION FUND	WRRP ADMIN FUND
PERSONAL SERVICE	1,038,308	-	-	-	-	-	-	-	-	-	-
CONTRACTUAL SERVICES	54,100	75,000	900	-	100,000	5,000	-	-	-	50,000	-
SUPPLIES & EXPENSE	38,100	-	-	3,000	-	-	-	-	-	-	-
GRANTS AND CONTRIBUTIONS	-	-	-	-	-	-	-	-	-	-	-
OTHER FINANCING USES	-	26,000	-	-	-	-	20,200	30,000	10,000	-	-
<b>TOTAL EXPENSES</b>	<b>1,130,508</b>	<b>101,000</b>	<b>900</b>	<b>3,000</b>	<b>100,000</b>	<b>5,000</b>	<b>20,200</b>	<b>30,000</b>	<b>10,000</b>	<b>50,000</b>	<b>-</b>
GENERAL PROPERTY TAXES	215,085	-	-	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL GRANTS	-	-	-	-	-	-	-	-	-	-	-
INTERGOVT CHARGES FOR SRVS	777,872	-	-	-	-	-	-	-	-	-	-
MISCELLANEOUS REVENUE	20,215	127,000	900	12,075	-	44,100	101,488	152,000	400	30,837	-
OTHER FINANCING SOURCES	35,000	-	-	-	-	-	-	-	50,200	-	4,500
<b>TOTAL REVENUES</b>	<b>1,048,172</b>	<b>127,000</b>	<b>900</b>	<b>12,075</b>	<b>-</b>	<b>44,100</b>	<b>101,488</b>	<b>152,000</b>	<b>50,600</b>	<b>30,837</b>	<b>4,500</b>

### BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2018	\$1,450,758	(\$463,778)	-24.22%
2017	\$1,914,536	\$500,882	35.43%
2016	\$1,413,654	(\$539,048)	-27.61%
2015	\$1,952,702	\$517,015	36.01%
2014	\$1,435,687	(\$478,849)	-25.01%
2013	\$1,914,536	\$328,650	20.72%
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%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2018	\$1,356,587	(\$257,771)	-15.97%
2017	\$1,614,358	\$12,192	0.76%
2016	\$1,602,166	(\$405,058)	-20.18%
2015	\$2,007,224	\$435,552	27.71%
2014	\$1,571,672	(\$42,866)	-2.66%
2013	\$1,614,538	\$154,538	10.59%
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%

# ECONOMIC DEVELOPMENT FUND

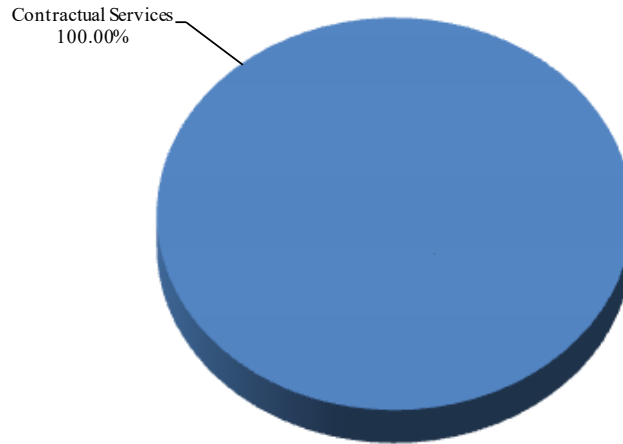
## MISSION:

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									
	2016	2017	2018			2019			
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted	
Contractual Services	\$ 162,403	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	
Supplies and Expense	2,380	-	\$ -	\$ -	\$ -	\$ -	-	-	
Grants & Contributions	34,457	600	-	-	-	-	-	-	
Capital Outlay	1,397,620	-	-	-	-	-	-	-	
Transfers to Other Funds	143,032	-	-	30,000	30,000	-	-	-	
<b>Total Expenses</b>	<b>\$ 1,739,892</b>	<b>\$ 600</b>	<b>\$ 5,000</b>	<b>\$ 35,000</b>	<b>\$ 30,000</b>	<b>\$ 5,000</b>	<b>5,000</b>	<b>5,000</b>	
Miscellaneous	\$ 267,811	\$ 1,200	\$ -	\$ -	\$ 5,457	\$ 5,817	\$ 5,817	\$ 5,817	
Other Financing Sources	1,477,000	-	-	-	-	-	-	-	
<b>Total Revenues</b>	<b>\$ 1,744,811</b>	<b>\$ 1,200</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,457</b>	<b>\$ 5,817</b>	<b>\$ 5,817</b>	<b>\$ 5,817</b>	

## BUDGET HIGHLIGHTS :

The 2019 has a minimal amount established for professional services.

## ECONOMIC DEVELOPMENT FUND

### FUND BALANCE HISTORY AND PROJECTIONS:

2018 Projected	\$292,262*
2017	\$316,805
2016	\$316,205
2015	\$311,285
2014	\$375,403
2013	\$410,458
2012	\$547,844

\*\$250,000 is reserved for a long term advance to TID #12 to finance the Blenker Housing Project.

### BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2019	\$5,000	\$0	0.00%
2018	\$5,000	\$0	0.00%
2017	\$5,000	(\$1,000)	-16.67%
2016	\$6,000	\$1,000	20.00%
2015	\$5,000	\$0	0.00%
2014	\$5,000	(\$4,000)	-44.44%
2013	\$9,000	\$0	0.00%
2012	\$9,000	\$0	0.00%
2011	\$9,000	(\$81,000)	-90.00%
2010	\$90,000	\$75,000	500.00%
2009	\$15,000	\$0	0.00%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2019	\$5,817	\$5,817	
2018	\$0	(\$819,250)	-100.00%
2017	\$819,250	\$819,250	
2016	\$0	\$0	0.00%
2015	\$0	\$0	100.00%
2014	\$0	(\$9,000)	-100.00%
2013	\$9,000	\$8,900	8900.00%
2012	\$100	\$0	0.00%
2011	\$100	(\$16,400)	0.00%
2010	\$16,500	\$1,500	10.00%
2009	\$15,000	\$0	0.00%

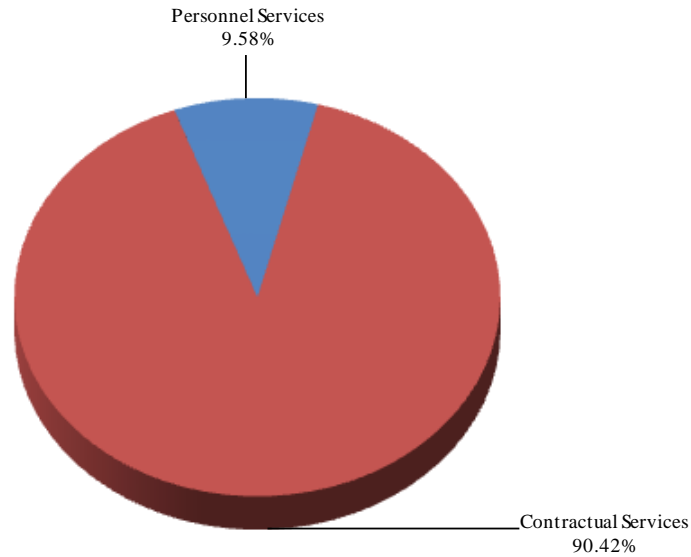


# ENVIRONMENTAL CLEAN UP FUND

**MISSION:**

This fund accounts for the financial transactions related to maintaining the gas extraction system and cover at the Holtz Krause Site and other environmental clean up efforts and costs including the SuperFund Site.

**BUDGET:**



BUDGET SUMMARY								
	2016	2017	2018			2019		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 9,013	\$ 13,232	\$ 14,687	\$ 14,687	\$ 14,307	\$ 14,307	\$ 14,307	\$ 14,307
Contractual Services	15,382	178,628	137,900	137,900	127,556	135,056	135,056	135,056
Supplies & Expense	-	-	1,000	1,000	-	-	-	-
<b>Total Expenses</b>	<b>\$ 24,395</b>	<b>\$ 191,860</b>	<b>\$ 153,587</b>	<b>\$ 153,587</b>	<b>\$ 141,863</b>	<b>\$ 149,363</b>	<b>\$ 149,363</b>	<b>\$ 149,363</b>
Miscellaneous	\$ 62,410	\$ 204,419	\$ 142,410	\$ 142,410	\$ 142,410	\$ 142,410	\$ 142,410	\$ 142,410
<b>Total Revenues</b>	<b>\$ 62,410</b>	<b>\$ 204,419</b>	<b>\$ 142,410</b>	<b>\$ 142,410</b>	<b>\$ 142,410</b>	<b>\$ 142,410</b>	<b>\$ 142,410</b>	<b>\$ 142,410</b>

**BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:**

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

## ENVIRONMENTAL CLEAN UP FUND

### FUND BALANCE HISTORY AND PROJECTIONS:

2018 Projected:	\$1,765,933
2017	\$1,765,386
2016	\$1,752,827
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
2019	\$149,363	(\$4,224)	-2.75%
2018	\$153,587	(\$15,394)	-9.11%
2017	\$168,981	\$100,000	144.97%
2016	\$68,981	(\$1,000)	-1.43%
2015	\$69,981	(\$83,606)	-315.73%
2014	\$153,587	\$127,107	480.01%
2013	\$26,480	Newly budgeted	

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2019	\$142,410	\$0	0.00%
2018	\$142,410	\$0	0.00%
2017	\$142,410	\$80,000	128.19%
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

### BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

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

### FUND BALANCE HISTORY AND PROJECTIONS:

2018 Projected	\$170,379
2017	\$200,879
2016	\$162,573
2015	\$129,788
2014	\$ 94,079
2013	\$ 90,898
2012	\$132,991

### BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2019	\$70,250	\$34,650	97.33%
2018	\$35,600	(\$18,120)	-33.73%
2017	\$53,720	(\$32,547)	-37.73%
2016	\$86,267	\$12,937	17.64%
2015	\$73,330	\$37,730	105.98%
2014	\$35,600	\$0	0.00%
2013	\$35,600	\$12,643	55.07%
2012	\$22,957	(\$31,987)	-58.22%
2011	\$54,944	(\$62,038)	-53.03%
2010	\$116,982	(\$29,820)	-20.31%
2009	\$146,802	\$0	0.00%

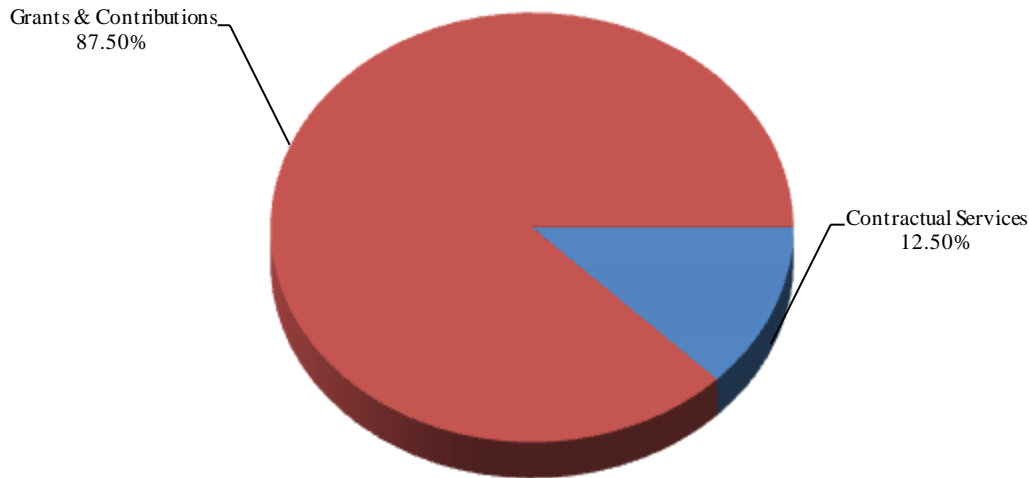
YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2019	\$81,000	\$0	0.00%
2018	\$81,000	\$0	0.00%
2017	\$81,000	\$0	0.00%
2016	\$81,000	\$0	0.00%
2015	\$81,000	\$0	0.00%
2014	\$81,000	\$0	0.00%
2013	\$81,000	\$81,000	0.00%
2012	\$0	(\$105,332)	0.00%
2011	\$105,332	\$0	0.00%
2010	\$105,332	(\$41,470)	-28.25%
2009	\$146,802	\$0	0.00%

# 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								
	2016	2017	2018			2019		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Contractual Services	\$ 167,259	\$ 336,828	\$ -	\$ 5,000	\$ 81,148	\$ 2,500	\$ 2,500	\$ 2,500
Grants & Contributions	-	-	20,000	61,000	96,000	17,500	17,500	17,500
Other Financing Uses	-	-	250,000	250,000	250,000	-	-	-
<b>Total Expenses</b>	<b>\$ 167,259</b>	<b>\$ 336,828</b>	<b>\$ 270,000</b>	<b>\$ 316,000</b>	<b>\$ 427,148</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>
Intergovtl Grants/Aids	\$ 4,409	\$ 124,124	\$ -	\$ -	\$ 78,648	\$ -	\$ -	\$ -
Miscellaneous Revenues	23,950	40,902	20,000	20,000	30,173	20,000	20,000	20,000
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 165,026</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 108,821</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>

**BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:**

The Live It Up loan program, the DNR lead abatement program and other activities related to the housing stock improvement activity funded with the final increment of Tax Increment District Number Two and DNR grants are

## HOUSING STOCK IMPROVEMENT FUND

accounted for in this fund. In addition, the Common Council authorized a \$250,000 loan to Blenker Development for the construction of housing on Third Street. This payment was disbursed in 2018 and will be replenished with TID #12 increment. The funding of the Blenker project represents an interfund loan. The 2019 budget represents Live It Up loans which are contingent upon loan repayments.

### FUND BALANCE HISTORY AND PROJECTIONS:

2018 Projected	\$	54
2017	\$	318,381
2016	\$	490,183
2015	\$	629,083
2014	\$	633,390

### BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2019	\$20,000	(\$250,000)	-92.59%
2018	\$270,000	\$255,000	100.00%
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
2019	\$20,000	\$0	100.00%
2018	\$20,000	\$7,000	100.00%
2017	\$13,000	\$13,000	100.00%
2016	\$0	\$0	0.00%
2015	\$0	\$0	0.00%
2014	\$0	New Fund	

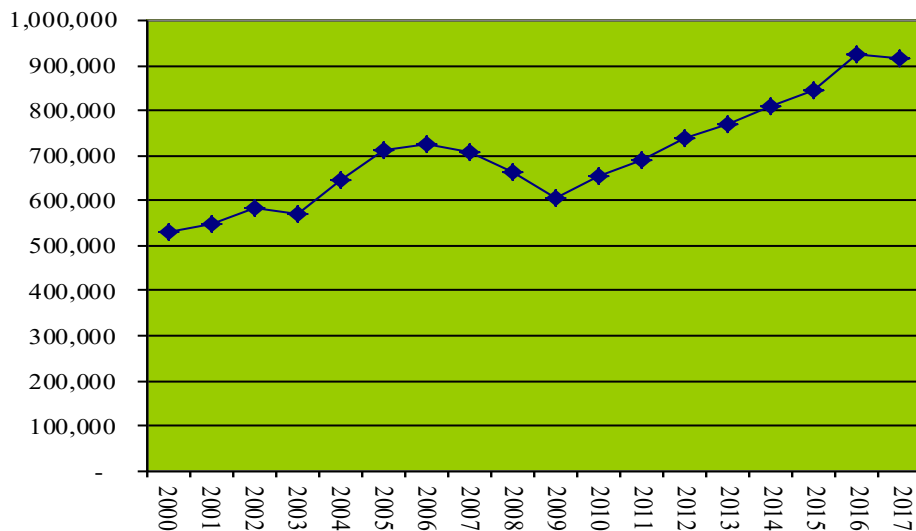
# ROOM TAX FUND

## 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.



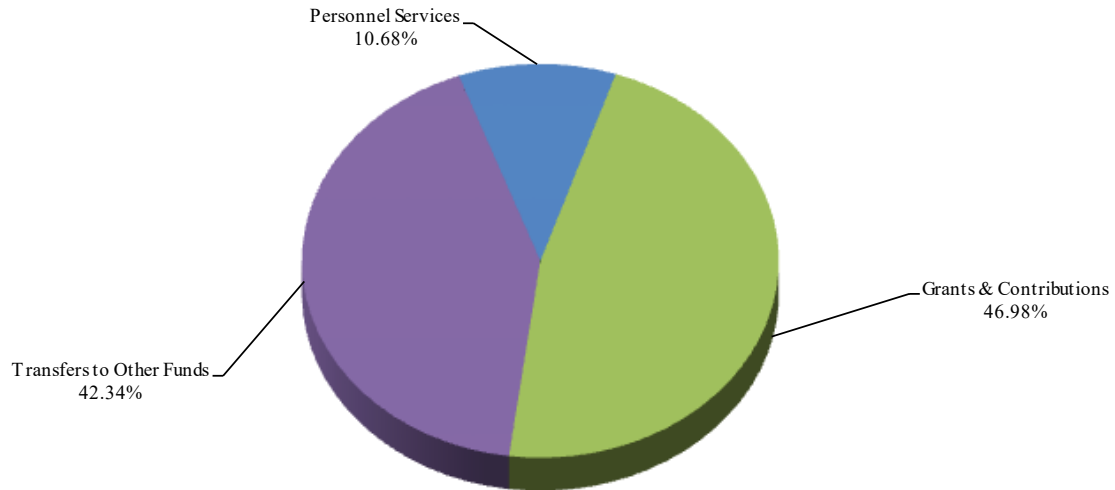
## BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

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 City convened a Room Tax Commission, entered into a contract with the CVB and developed a tourism grant program that complied with State Law.

## ROOM TAX FUND

### BUDGET:



BUDGET SUMMARY								
	2016	2017	2018			2019		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ -	\$ -	\$ 43,303	\$ 43,303	\$ 43,303	\$ 49,276	\$ 49,276	\$ 49,276
Contractual Services	346,648	16,225	-	-	-	-	-	-
Grants & Contributions	308,085	679,703	544,851	617,258	634,196	216,776	216,776	216,776
Transfers to Other Funds	258,700	269,000	230,454	230,454	230,455	195,355	195,355	195,355
<b>Total Expenses</b>	<b>\$ 913,433</b>	<b>\$ 964,928</b>	<b>\$ 818,608</b>	<b>\$ 891,015</b>	<b>\$ 907,954</b>	<b>\$ 461,407</b>	<b>\$ 461,407</b>	<b>\$ 461,407</b>
Taxes	\$ 924,394	\$ 917,186	\$ 875,000	\$ 875,000	\$ 917,186	\$ 880,000	\$ 880,000	\$ 880,000
Miscellaneous Revenue								
<b>Total Revenues</b>	<b>\$ 924,394</b>	<b>\$ 917,186</b>	<b>\$ 875,000</b>	<b>\$ 875,000</b>	<b>\$ 917,186</b>	<b>\$ 880,000</b>	<b>\$ 880,000</b>	<b>\$ 880,000</b>

The Room Tax Commission has not concluded their budget work for 2019. This budget includes appropriations for continued support of the 400 Block and Riverfront, the transfer to the General Fund and allocations to the following continuing appropriation organizations: CVA, Grand Theater, Wausau Events, Main Street, Wausau Concert Band, Historical Society and Leigh Yawkey Woodson Art Museum.



## ROOM TAX FUND

### FUND BALANCE HISTORY AND PROJECTIONS:

2018 Projected	\$54,577
2017	\$45,345
2016	\$93,087
2015	\$82,126
2014	\$89,436
2013	\$130,525
2012	\$87,604

### BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2019	\$461,407	(\$357,201)	-43.64%
2018	\$818,608	\$494,621	152.67%
2017	\$323,987	(\$479,103)	-59.66%
2016	\$803,090	\$53,810	7.18%
2015	\$749,280	(\$69,328)	-8.47%
2014	\$818,608	\$131,154	19.08%
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%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2019	\$880,000	\$5,000	0.57%
2018	\$875,000	\$0	0.00%
2017	\$875,000	\$125,000	16.67%
2016	\$750,000	\$23,000	3.16%
2015	\$727,000	(\$148,000)	-16.91%
2014	\$875,000	\$180,000	25.90%
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%

# PUBLIC ACCESS CABLE FUND

**MISSION:**

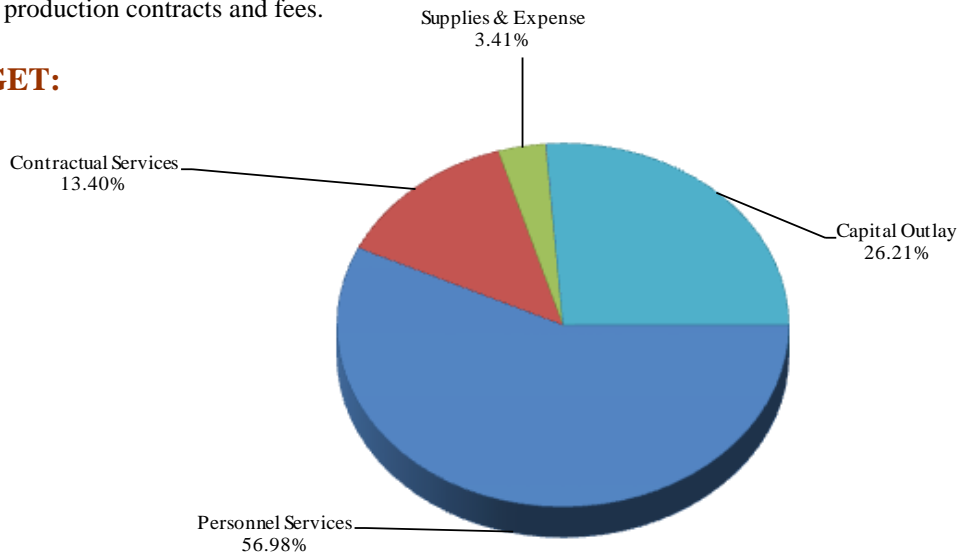
To provide the local community a means of expression through access via television and internet video. Freedom of speech, expression, ideas, personalities, and events shall be promoted to the greatest extent possible consistent with local recognized standards, available resources, guidelines and policies 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									
	2016		2017		2018			2019	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted	
Personnel Services	\$ 31,406	\$ 46,454	\$ 54,096	\$ 54,096	\$ 37,564	\$ 36,950	\$ 36,950	\$ 36,950	
Contractual Services	6,987	7,323	8,696	8,696	8,690	8,690	8,690	8,690	
Supplies & Expense	1,360	1,957	2,215	2,215	2,210	2,210	2,210	2,210	
Fixed Charges	175	210	-	-	-	-	-	-	
Capital Outlay	29,356	10,865	12,000	17,618	17,000	17,000	17,000	17,000	
<b>Total Expenses</b>	<b>\$ 69,284</b>	<b>\$ 66,809</b>	<b>\$ 77,007</b>	<b>\$ 82,625</b>	<b>\$ 65,464</b>	<b>\$ 64,850</b>	<b>\$ 64,850</b>	<b>\$ 64,850</b>	
Licenses/Permits	\$ 39,190	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,050	\$ 55,000	\$ 55,000	
Intergovt Charges	3,450		6,000	6,000	3,450				
Miscellaneous	14,661	14,616	14,300	14,300	10,850	9,850	9,850	9,850	
<b>Total Revenues</b>	<b>\$ 57,301</b>	<b>\$ 69,616</b>	<b>\$ 75,300</b>	<b>\$ 75,300</b>	<b>\$ 69,300</b>	<b>\$ 64,900</b>	<b>\$ 64,850</b>	<b>\$ 64,850</b>	

## PUBLIC ACCESS CABLE FUND

### BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The 2019 budget continues the allocation of \$55,000 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.

	0025 - CABLE TV COORDINATOR	0027 - PAC PROGRAM PRODUCTION
910 - PERSONAL SERVICE	18,950	18,000
920 - CONTRACTUAL SERVICES	8,690	-
930 - SUPPLIES & EXPENSE	2,210	-
950 - FIXED CHARGES	-	-
980 - CAPITAL OUTLAY	-	-
<b>TOTAL EXPENSE</b>	<b>29,850</b>	<b>18,000</b>
843 - LICENSES & PERMITS	55,000	-
847 - INTERGOVT CHARGES FOR SERV	-	-
848 - MISCELLANEOUS REVENUE	-	9,850
<b>TOTAL REVENUE</b>	<b>55,000</b>	<b>9,850</b>

### FUND BALANCE HISTORY AND PROJECTIONS:

2018 Projected	\$9,455
2017	\$5,619
2016	\$2,812
2015	\$17,543
2014	\$5,764
2013	\$3,643
2012	\$572

### BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2019	\$64,850	(\$12,157)	-15.79%
2018	\$77,007	\$16,773	27.85%
2017	\$60,234	\$8,734	16.96%
2016	\$51,500	(\$25,507)	-33.12%
2015	\$77,007	\$37,817	96.50%
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%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2019	\$64,850	(\$10,450)	-13.88%
2018	\$75,300	\$0	0.00%
2017	\$75,300	\$15,000	24.88%
2016	\$60,300	(\$15,000)	-19.92%
2015	\$75,300	\$36,110	92.14%
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%

# RECYCLING FUND

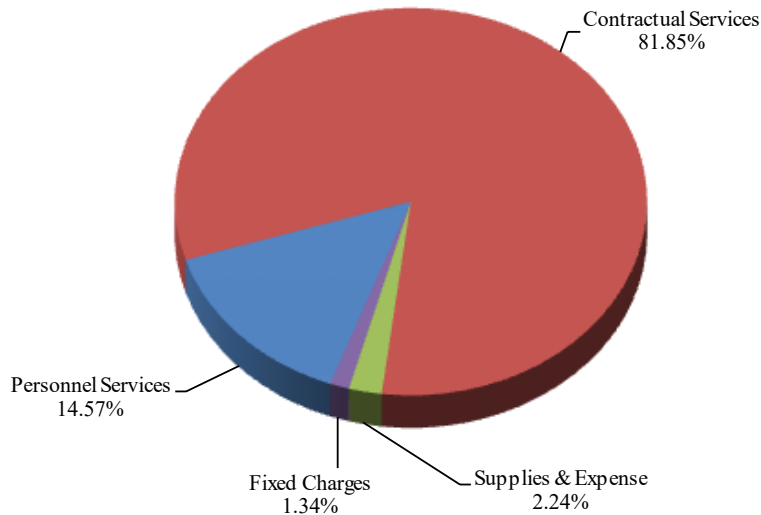
## MISSION:

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

	2016	2017	2018			2019		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 109,561	\$ 101,170	\$ 115,884	\$ 115,884	\$ 124,558	\$ 129,108	\$ 103,450	\$ 103,450
Contractual Services	570,499	586,634	525,803	525,803	559,245	581,253	581,253	581,253
Supplies & Expense	17,256	26,422	14,900	14,900	15,450	15,941	15,941	15,941
Fixed Charges	9,000	9,000	9,500	9,500	9,000	10,000	10,000	10,000
<b>Total Expenses</b>	<b>\$ 706,316</b>	<b>\$ 723,226</b>	<b>\$ 666,087</b>	<b>\$ 666,087</b>	<b>\$ 708,253</b>	<b>\$ 736,302</b>	<b>\$ 710,644</b>	<b>\$ 710,644</b>
Taxes	\$ 462,165	\$ 487,763	\$ 517,451	\$ 517,451	\$ 541,711	\$ 569,207	\$ 562,744	\$ 562,744
Intergovt Charges	147,652	147,041	147,736	147,736	147,017	147,000	147,000	147,000
Miscellaneous	482	1,185	900	900	800	900	900	900
Other Financing Sources	95,000	73,000	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 705,299</b>	<b>\$ 708,989</b>	<b>\$ 666,087</b>	<b>\$ 666,087</b>	<b>\$ 689,528</b>	<b>\$ 717,107</b>	<b>\$ 710,644</b>	<b>\$ 710,644</b>

## RECYCLING FUND

### 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 substantial cost savings along with implementing a fully carted single stream recycling curbside collection which increased recycling participation by nearly 40%.

### FUND BALANCE HISTORY AND PROJECTIONS:

2018 Projected	(\$32,816)
2017	(\$14,091)
2016	\$147
2015	\$1,165
2014	\$2,701

### BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2019	\$710,644	\$44,557	6.69%
2018	\$666,087	\$29,688	4.67%
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%

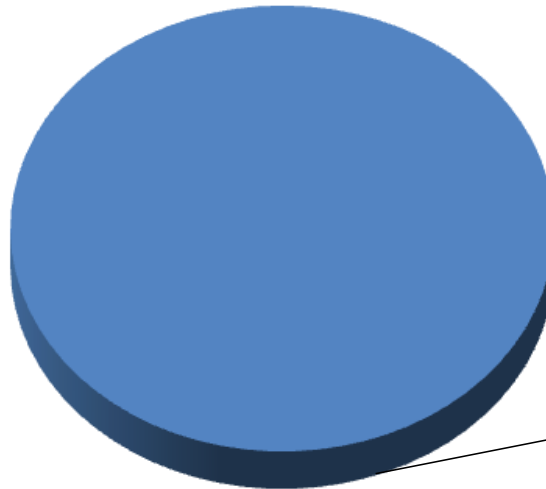
YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2019	\$147,900	(\$736)	-0.50%
2018	\$148,636	\$0	0.00%
2017	\$148,636	\$636	0.43%
2016	\$148,000	(\$300)	-0.20%
2015	\$148,300	(\$274)	-0.18%
2014	\$148,574	\$274	0.19%
2013	\$148,300	\$10,309	7.47%
2012	\$137,991	(\$10,547)	-7.10%
2011	\$148,538	(\$36,737)	-19.83%
2010	\$185,275	(\$725)	-0.39%
2009	\$186,000	\$7,000	3.91%

# EMS FUND

**MISSION:**

This fund provides training funds for EMS related activities.

**BUDGET:**



Supplies and Expenses  
100.00%

BUDGET SUMMARY									
	2016	2017	2018			2019			
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommend	Adopted	
Supplies and Expenses	\$ 1,254	\$ 1,425	\$ 9,000	\$ 9,000	\$ 800	\$ 9,400	\$ 9,400	\$ 9,400	
Total Expenses	\$ 1,254	\$ 1,425	\$ 9,000	\$ 9,000	\$ 800	\$ 9,400	\$ 9,400	\$ 9,400	
Intergvtl Grants & Aids	\$ 9,415	\$ 8,855	\$ 9,400	\$ 9,400	\$ 9,000	\$ 9,400	\$ 9,400	\$ 9,400	
Total Revenues	\$ 9,415	\$ 8,855	\$ 9,400	\$ 9,400	\$ 9,000	\$ 9,400	\$ 9,400	\$ 9,400	

**BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:**

Wisconsin state aids offset EMS related costs.

**FUND BALANCE HISTORY AND PROJECTIONS:**

2018 Projected	\$41,536
2017	\$33,336
2016	\$25,906
2015	\$17,745
2014	\$11,237
2013	\$53,257
2012	\$48,565

**BUDGETARY HISTORY:**

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2019	\$9,400	\$400	4.44%
2018	\$9,000	(\$400)	-4.26%
2017	\$9,400	\$400	4.44%
2016	\$9,000	\$4,000	80.00%
2015	\$5,000	newly budget	

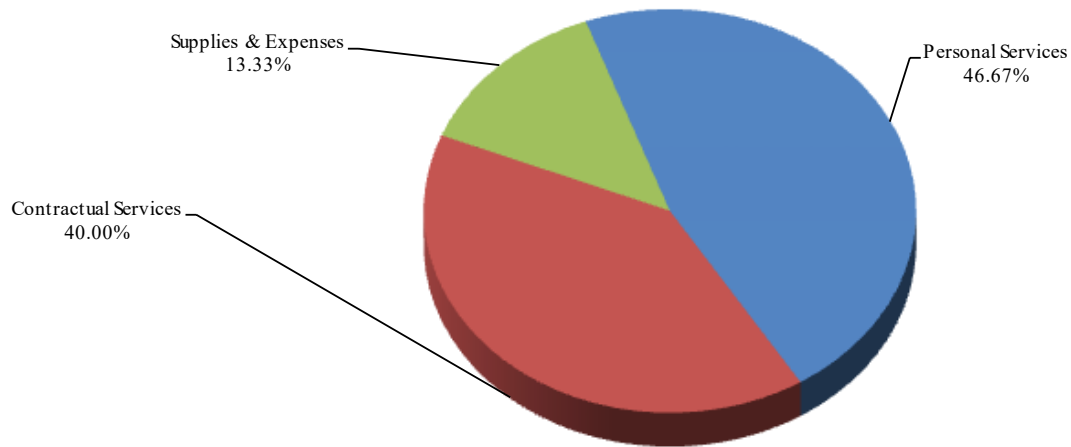
YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2019	\$9,400	\$0	0.00%
2018	\$9,400	\$400	4.44%
2017	\$9,000	\$0	0.00%
2016	\$9,000	\$4,000	80.00%
2015	\$5,000	newly budgeted	

# 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									
	2016		2017		2018			2019	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted	
Personal Services	\$ 5,100	\$ 4,615	\$ 15,000	\$ 15,000	\$ 28,000	\$ 28,000	\$ 28,000	\$ 28,000	
Contractual Services	24,774	22,017	45,000	45,000	24,000	24,000	24,000	24,000	
Supplies & Expenses	4,515	1,110	-	-	8,000	8,000	8,000	8,000	
Fixed Charges	741	-	-	-	-	-	-	-	
<b>Total Expenses</b>	<b>\$ 35,130</b>	<b>\$ 27,742</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>	
Public Charges for Services	\$ 7,019	\$ 10,635	\$ 7,000	\$ 7,000	\$ 10,000	\$ 11,000	\$ 11,000	\$ 11,000	
Transfers From Other Funds	31,200	69,000	53,000	53,000	50,000	49,000	49,000	49,000	
<b>Total Revenues</b>	<b>\$ 38,219</b>	<b>\$ 79,635</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>	<b>\$ 60,000</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:**

2018 Projected	\$58,577
\$2,017	\$58,577
\$2,016	\$6,684
\$2,015	\$3,595

**BUDGETARY HISTORY:**

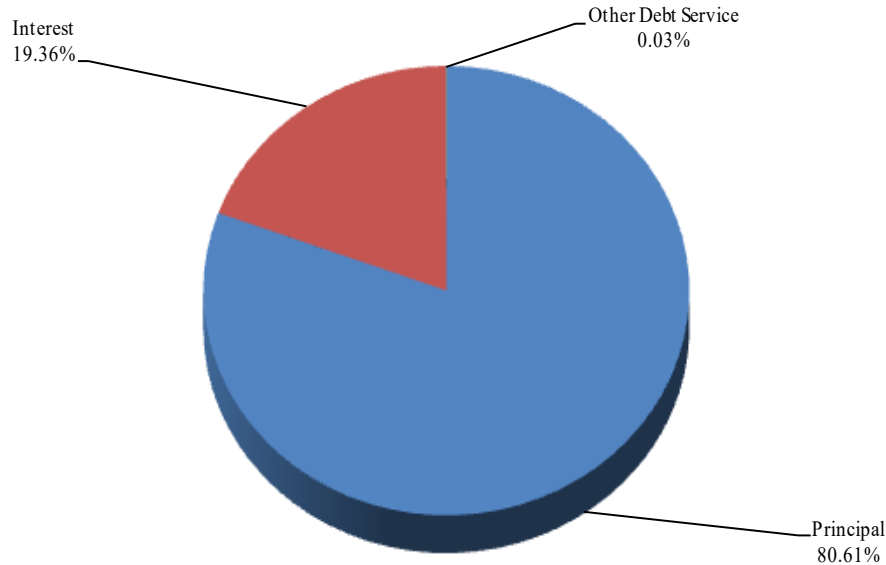
YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2019	\$60,000	\$0	0.00%
2018	\$60,000	\$0	0.00%
2017	\$60,000	\$0	0.00%
2016	\$60,000	\$25,000	71.43%
2015	\$35,000	\$83,719	
2014	New fund		

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2019	\$60,000	\$0	0.00%
2018	\$60,000	(\$9,500)	-13.67%
2017	\$69,500	\$0	0.00%
2016	\$69,500	\$34,500	98.57%
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

	2016		2017		2018			2019	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted	
Principal	\$ 7,857,778	\$ 9,025,985	\$ 8,717,137	\$ 8,717,137	\$ 7,992,006	\$ 8,975,056	\$ 8,975,056	\$ 8,975,056	
Interest	1,150,791	1,662,240	1,729,740	1,729,740	1,900,666	2,155,176	2,155,176	2,155,176	
Other Debt Service	11,439	17,732	6,000	6,000	2,450	3,500	3,500	3,500	
<b>Total Expenses</b>	<b>\$ 9,020,008</b>	<b>\$ 10,705,957</b>	<b>\$ 10,452,877</b>	<b>\$ 10,452,877</b>	<b>\$ 9,895,122</b>	<b>\$ 11,133,732</b>	<b>\$ 11,133,732</b>	<b>\$ 11,133,732</b>	
Taxes	\$ 4,123,000	\$ 4,123,000	\$ 4,123,000	\$ 4,123,000	\$ 4,123,000	\$ 4,123,000	\$ 4,123,000	\$ 4,123,000	
Miscellaneous Revenue	53,723	42,137	\$ 23,060	\$ 23,060	\$ 42,938	\$ 42,938	\$ 42,938	\$ 42,938	
Proceeds of Refunding Bond	2,044,281								
Premium on Debt Issued		156,875							
Transfers from Other Funds	3,816,888	5,725,867	5,965,062	5,965,062	6,619,753	6,499,504	6,499,504	6,499,504	
<b>Total Revenues</b>	<b>\$ 10,037,892</b>	<b>\$ 10,047,879</b>	<b>\$ 10,111,122</b>	<b>\$ 10,111,122</b>	<b>\$ 10,785,691</b>	<b>\$ 10,665,442</b>	<b>\$ 10,665,442</b>	<b>\$ 10,665,442</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

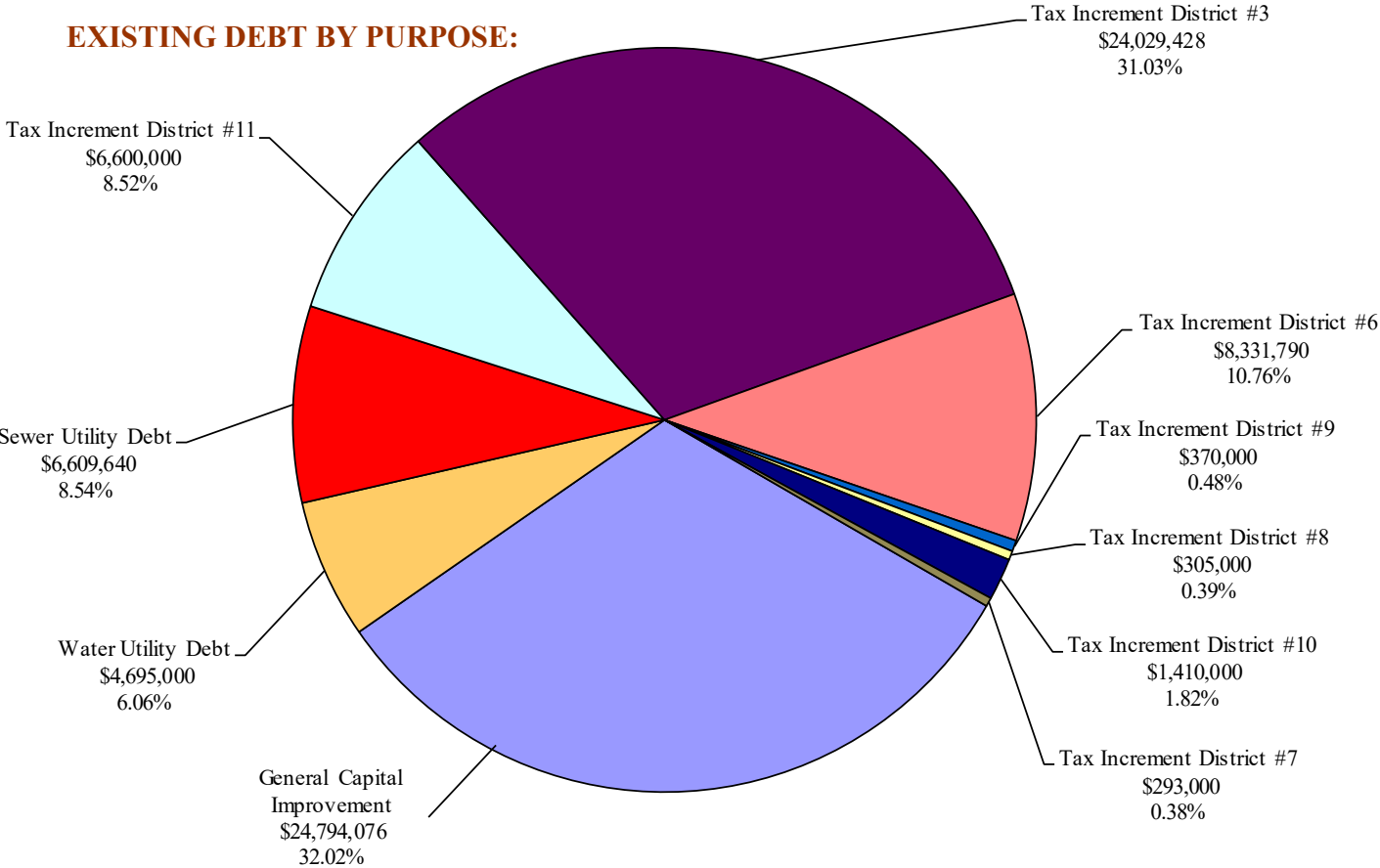
**DEBT SERVICE FUND**

of their portion of the debt. The City will also be issuing debt for the Wausau Chemical developer incentives, Thomas Street phase 2, 2018 CIP and Water and Sewer projects in October – November of 2018.

**ANNUAL RETIREMENT OF EXISTING- NON REVENUE BOND DEBT:**

Year	Principal	Interest	Total
2019	8,466,896	1,703,164	10,170,060
2020	8,119,299	1,521,385	9,640,684
2021	7,061,881	1,351,631	8,413,512
2022	13,269,488	1,102,110	14,371,598
2023	5,212,172	819,318	6,031,490
2024	4,789,914	678,398	5,468,312
2025	4,457,785	551,997	5,009,782
2026	4,175,499	455,990	4,631,489
2027	2,190,000	338,765	2,528,765
2028	1,960,000	273,930	2,233,930
2029	2,010,000	210,843	2,220,843
2030	1,935,000	147,433	2,082,433
2031	1,480,000	92,908	1,572,908
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
<b>\$ 67,257,934</b>			<b>\$ 9,390,907</b>
			<b>\$ 76,648,841</b>

**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	Other Debt	Water/Sewer Revenue Bonds	Total
<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>\$ -</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>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 Loa	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>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		2,615,000		2,615,000			2,615,000
TID #3 Riverfront	6,405,000			6,405,000			6,405,000
TID #6 Thomas Street		3,615,000		3,615,000			3,615,000
Taxable Note Anticipation Note					6,600,000		6,600,000
Water and Sewer Revenue Bonds						11,040,000	11,040,000
2017 Retirements	(895,000)	(8,657,825)	(337,474)	(9,890,299)			(9,890,299)
<b>BALANCE 12/31/2017</b>	<b>\$ 29,325,000</b>	<b>\$ 40,009,779</b>	<b>\$ 8,489,526</b>	<b>\$ 77,824,305</b>	<b>\$ 6,600,000</b>	<b>\$ 11,040,000</b>	<b>\$ 95,464,305</b>
Foundation Loan(L&S Printing)		(190,000)		(190,000)			(190,000)
Foundation Loan (WestSide Battery)		(200,000)		(200,000)			(200,000)
Foundation Loan Forgiveness		(600,000)		(600,000)			(600,000)
State Trust Fund Loan 2015 - Refinance			(3,662,525)	(3,662,525)			(3,662,525)
State Trust Fund Loan 2016 - Refinance			(4,000,000)	(4,000,000)			(4,000,000)
Taxable Note Anticipation Note					8,015,000		8,015,000
Capital Improvement Plan and TID	5,480,000			5,480,000			5,480,000
Water and Sewer Revenue Bonds Anticipation Notes						5,055,000	5,055,000
2018 Retirements	(1,210,000)	(7,205,000)	(98,846)	(8,513,846)		(860,000)	(9,373,846)
<b>EXPECTED BALANCE 12/31/2018</b>	<b>\$ 33,595,000</b>	<b>\$ 31,814,779</b>	<b>\$ 728,155</b>	<b>\$ 66,137,934</b>	<b>\$ 14,615,000</b>	<b>\$ 15,235,000</b>	<b>\$ 95,987,934</b>
2019 Projected Additions:							
Fire Station and Evidence Storage	4,703,500			4,703,500			4,703,500
Capital Improvement Plan		2,685,500		2,685,500			2,685,500
TID #6		3,945,000		3,945,000			3,945,000
TID #8		1,650,000		1,650,000			1,650,000
2019 Retirements	(1,715,000)	(6,670,000)	(81,896)	(8,466,896)		(845,000)	(9,311,896)
<b>BUDGET BALANCE 12/31/2019</b>	<b>\$ 36,583,500</b>	<b>\$ 33,425,279</b>	<b>\$ 646,259</b>	<b>\$ 70,655,038</b>	<b>\$ 14,615,000</b>	<b>\$ 14,390,000</b>	<b>\$ 99,660,038</b>

## DEBT SERVICE FUND

### COMPUTATION OF DEBT LIMIT:

	December 31, 2013	December 31, 2014	December 31, 2015	December 31, 2016	December 31, 2017	December 31, 2018	December 31, 2019*
Equalized Valuation	\$ 2,520,917,800	\$ 2,655,928,800	\$ 2,633,849,300	\$ 2,608,454,600	\$ 2,764,682,800	\$ 2,896,505,400	\$ 2,954,435,508
	5%	5%	5%	5%	5%	5%	5%
Total Allowable Debt	\$126,045,890	\$132,796,440	\$131,692,465	\$130,422,730	\$138,234,140	\$144,825,270	\$147,721,775
Outstanding Debt	\$ 50,473,575	\$ 47,938,575	\$ 56,373,575	\$ 75,079,604	\$ 77,824,305	\$ 66,137,934	\$ 70,655,038
Legal Debt Margin	\$75,572,315	\$84,857,865	\$75,318,890	\$55,343,126	\$60,409,835	\$78,687,336	\$77,066,737
Debt Utilized	40.04%	36.10%	42.81%	57.57%	56.30%	45.67%	47.83%

\*The PROJECTED 2019 equalized value assumes 2% growth.

### BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2019	\$11,133,732	\$680,855	6.51%
2018	\$10,452,877	\$940,332	9.89%
2017	\$9,512,545	\$1,816,532	23.60%
2016	\$7,696,013	(\$320,787)	-4.00%
2015	\$8,016,800	(\$329,452)	-3.95%
2014	\$8,346,252	\$0	0.00%
2013	\$8,346,252	(\$619,758)	-6.91%
2012	\$8,966,010	\$271,840	3.13%
2011	\$8,694,170	(\$617,223)	-6.63%
2010	\$9,311,393	\$131,597	1.43%
2009	\$9,179,796	\$62,306	0.68%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2019	\$6,542,442	\$554,320	9.26%
2018	\$5,988,122	\$968,769	19.30%
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%

YEAR	TAX LEVY	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2019	\$4,123,000	\$0	0.00%
2017	\$4,123,000	\$0	0.00%
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%

CONSOLIDATED EXPENDITURES AND REVENUES - CAPITAL PROJECTS FUNDS  
2019 BUDGET

	CAPITAL PROJECTS FUND	CENTRAL CAPITAL PURCHASING FUND	TID #3 FUND	TID #5 FUND
CONTRACTUAL SERVICES	-	-	30,150	150
SUPPLIES & EXPENSE	-	-	35,000	-
DEBT SERVICE	-	-	-	-
GRANTS, CONTRIBUTIONS & OTHER	-	-	2,367,538	-
CAPITAL OUTLAY	8,269,166	426,482	2,981,000	-
OTHER FINANCING USES	-	-	3,253,789	1,075,351
TOTAL	\$ 8,269,166	\$ 426,482	\$ 8,667,477	\$ 1,075,501
GENERAL PROPERTY TAXES	498,890	406,482	-	-
OTHER TAXES	-	-	2,793,382	1,075,501
INTERGOVERNMENTAL GRANTS & AID	144,000	-	500,000	-
PUBLIC CHARGES FOR SERVICES	226,276	-	-	-
MISCELLANEOUS REVENUE	11,000	-	245,581	-
OTHER FINANCING SOURCES	7,389,000	-	1,075,351	-
TOTAL	\$ 8,269,166	\$ 406,482	\$ 4,614,314	\$ 1,075,501

TID #6 FUND	TID #7 FUND	TID #8 FUND	TID #9 FUND	TID #10 FUND	TID #11 FUND	TID #12 FUND	TOTAL
210,150	8,150	50,150	3,150	3,150	49,150	60,150	414,350
-	-	-	-	-	-	-	35,000
35,000	-	-	-	-	-	-	35,000
299,000	251,883	39,000	-	-	3,800,000	3,816,482	10,573,903
5,435,000	-	1,650,000	-	-	-	-	18,761,648
2,108,865	130,545	550,378	71,798	140,873	320,630	122,630	7,774,859
\$ 8,088,015	\$ 390,578	\$ 2,289,528	\$ 74,948	\$ 144,023	\$ 4,169,780	\$ 3,999,262	\$ 37,594,760
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	905,372
2,790,787	803,106	444,289	27,316	257,548	40,076	-	8,232,005
-	-	-	-	-	-	-	644,000
20,000	-	8,000	-	-	-	-	254,276
319,914	-	300	26,007	-	-	-	602,802
3,945,000	-	1,650,000	-	-	-	-	14,059,351
\$ 7,075,701	\$ 803,106	\$ 2,102,589	\$ 53,323	\$ 257,548	\$ 40,076	\$ -	\$ 24,697,806

# CAPITAL PROJECTS FUND

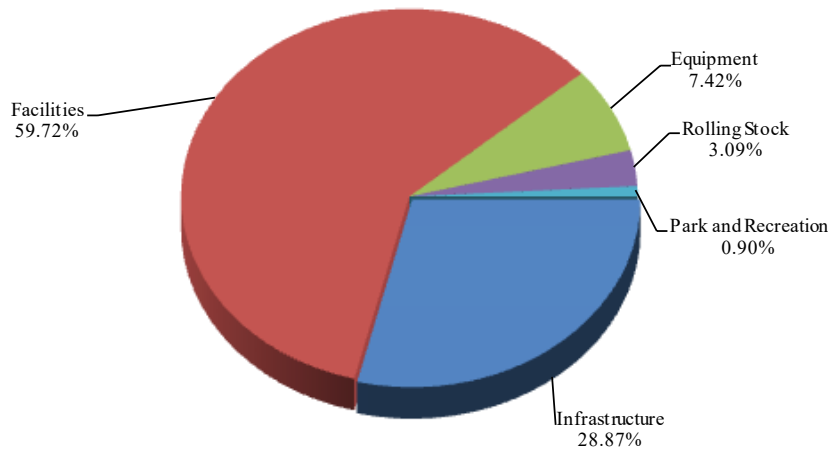
## MISSION:

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

	2016		2017		2018			2019	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted	
Contractual Services	\$ 37,588	\$ 31,024	\$ 50,000	\$ 190,151	\$ 150,000	\$ 50,000	\$ -	\$ -	
Debt Service	70,114	13,784	-	-	-	-	-	-	
Capital Outlay	6,208,829	5,400,798	3,229,350	9,653,884	3,553,558	10,245,566	8,269,166	8,269,166	
Other Financing Uses		-	-	-	-	-	-	-	
<b>Total Expenses</b>	<b>\$ 6,316,531</b>	<b>\$ 5,445,606</b>	<b>\$ 3,279,350</b>	<b>\$ 9,844,035</b>	<b>\$ 3,703,558</b>	<b>\$ 10,295,566</b>	<b>\$ 8,269,166</b>	<b>\$ 8,269,166</b>	
Taxes	\$ 450,000	\$ 505,828	\$ 498,890	\$ 498,890	\$ 498,890	\$ 498,890	\$ 498,890	\$ 498,890	
Intergovtl Grants/Aids	446,361	4,850	-	-	-	144,000	144,000	144,000	
Public Charges	218,505	389,033	266,460	266,460	246,000	246,000	226,276	226,276	
Intergovtl Charges	3,020	-	-	-	-	-	-	-	
Miscellaneous	191,160	473,434	11,000	11,000	11,000	46,000	11,000	\$ 11,000	
Other Financing Sources	6,228,000	3,153,600	2,503,000	6,608,409	2,090,088	9,360,676	7,389,000	7,389,000	
<b>Total Revenues</b>	<b>\$ 7,537,046</b>	<b>\$ 4,526,745</b>	<b>\$ 3,279,350</b>	<b>\$ 7,384,759</b>	<b>\$ 2,845,978</b>	<b>\$ 10,295,566</b>	<b>\$ 8,269,166</b>	<b>\$ 8,269,166</b>	



**CAPITAL PROJECTS FUND**

**CITY OF WAUSAU  
2019 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>								
WIS DOT Projects	DPW	3,775,900		226,276	11,000	2,390,400	1,148,224	
Street Improvements	DPW	1,545,000				1,545,000		
Asphalt Overlay	DPW	100,000					100,000	
Sidewalk Projects	DPW	100,000					100,000	
Storm Sewer	DPW	1,630,000				830,000	800,000	
Water Projects	WS	2,235,000						2,235,000
Sewer/Wastewater Projects	WS	1,660,000						1,660,000
Total Infrastructure		<u>\$11,045,900</u>	<u>\$ -</u>	<u>\$ 226,276</u>	<u>\$ 11,000</u>	<u>\$ 4,765,400</u>	<u>\$ 2,148,224</u>	<u>\$ 3,895,000</u>
<b>Facilities</b>								
Fire Station	Fire	\$ 4,500,000					\$ 4,500,000	
Evidence Storage Facility	Police	\$ 203,500					\$ 203,500	
Parking Ramp Structural Improvements	DPW	300,000					300,000	
Total Facilities		<u>\$ 5,003,500</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,003,500</u>	<u>\$ -</u>
<b>Equipment and Technology</b>								
Police Radios	Police	\$ 47,000	\$ 47,000					
Fire Turnout Gear	Police	51,600	51,600					
Jet A Fuel Fuam Upgrade and Tank Monitor	Airport	180,000					\$ 180,000	
GIS Ortho_Imagery and LiDAR	GIS	30,000	30,000					
Relocate KAUW ASOS Equip & Grass Runway	Airport	180,000	36,000		\$ 144,000			
OSHA Fixed Ladder System		35,000	35,000					
Supplied Air Cart	Fire	23,106	23,106					
Total Equipment		<u>\$ 546,706</u>	<u>\$ 222,706</u>	<u>\$ -</u>	<u>\$ 144,000</u>	<u>\$ -</u>	<u>\$ 180,000</u>	<u>\$ -</u>
<b>Rolling Stock</b>								
Park Rolling Stock	Parks	\$ 173,460	\$ 173,460					
Airport Tow Tractor	Airport	85,000	85,000					
Total Rolling Stock		<u>\$ 258,460</u>	<u>\$ 258,460</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Park and Recreation Areas</b>								
Play Equipment		\$ 75,000	\$ 17,724				57,276	
Total Parks/Recreation		<u>\$ 75,000</u>	<u>\$ 17,724</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 57,276</u>	<u>\$ -</u>
<b>TOTAL CAPITAL COSTS</b>		<u><b>\$16,929,566</b></u>	<u><b>\$ 498,890</b></u>	<u><b>\$ 226,276</b></u>	<u><b>\$ 155,000</b></u>	<u><b>\$ 4,765,400</b></u>	<u><b>\$ 7,389,000</b></u>	<u><b>\$ 3,895,000</b></u>



**CAPITAL PROJECTS FUND**

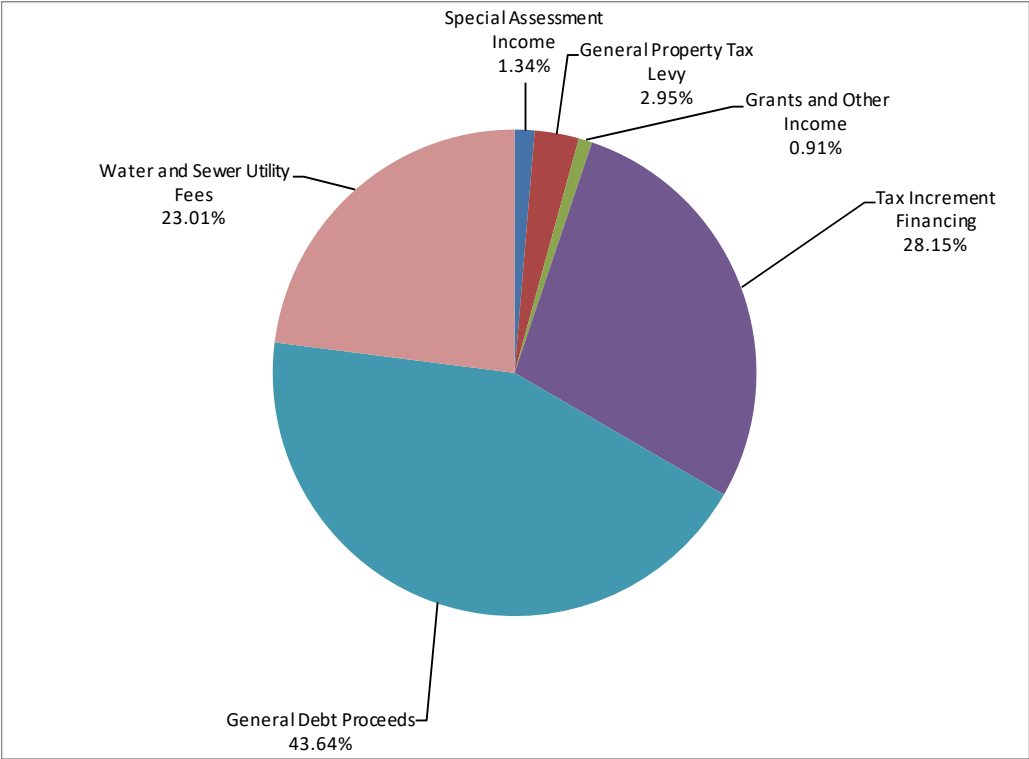
**CITY OF WAUSAU CAPITAL BUDGET  
DETAIL ANALYSIS OF 2019 INFRASTRUCTURE PROJECTS**

	ACCT NO.	SPECIAL FUNDING SOURCE	TOTAL REQUEST	Special Funding	DEFERRED TO FUTURE YEAR	2019 BUDGET
<b>STORMSEWER</b>						
	150 236198250					
Kickbusch Street, Bellis St to 13th St					\$ -	\$ -
Cedar Street, 7th Ave to 14th Ave						-
Townline Road, Grand Ave to Easthill Dr			800,000			800,000
Thomas Street, 4th Ave to WI River Bridge		TID #6	400,000	400,000		-
1st Avenue, Thomas St to Stewart Ave		TID #6	430,000	430,000		-
Consultant Design and Study Fees		General Fund	10,000	10,000		-
BMP Construction/Modification			-			-
Stormwater Coalition Membership		General Fund	2,500	2,500		-
Wetland Delineation Studies		General Fund	10,000	10,000		-
Other Costs - DNR fees, Outreach Program, Training		General Fund	11,000	11,000		-
<b>TOTAL STORM SEWER</b>			<b>\$ 1,663,500</b>	<b>\$ 863,500</b>	<b>\$ -</b>	<b>\$ 800,000</b>
<b>OTHER PROFESSIONAL SERVICES</b>						
	150 236592190					
Unanticipated Engineering Studies	CO balance plus \$50,000		\$ 50,000	-	\$ 50,000	-
<b>TOTAL OTHER PROFESSIONAL SERVICES</b>			<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ 50,000</b>	<b>\$ -</b>
<b>OTHER CAPITAL EXPENDITURES</b>						
	150 236598290					
Concrete Pavement Repairs (joints/cracks)			\$ -			\$ -
Pavement Markings		General Fund	50,000		50,000	-
Curb Replacement			-			-
<b>TOTAL OTHER CAPITAL REPAIRS</b>			<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ 50,000</b>	<b>\$ -</b>
<b>PARKING RAMP CAPITAL EXPENDITURES</b>						
	150 237598437					
Annual Maintenance/repairs			\$ 300,000			\$ 300,000
<b>TOTAL RAMP CAPITAL EXPENDITURES</b>			<b>\$ 300,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 300,000</b>
<b>WATERMAINS</b>						
Thomas Street, 4th Ave to WI River Bridge		Utility	\$ 400,000	400,000	\$ -	\$ -
1st Avenue, Thomas St to Stewart Ave		Utility	640,000	640,000	\$ -	-
Townline Road, Grand Ave to Easthill Dr		Utility	570,000	570,000		-
Kickbusch Street, Bellis St to 13th St		Utility	275,000	275,000		-
Cedar Street, 7th Ave to 14th Ave		Utility	350,000	350,000		-
<b>TOTAL WATER MAINS</b>			<b>\$ 2,235,000</b>	<b>\$ 2,235,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>SANITARY SEWER</b>						
Thomas Street, 4th Ave to WI River Bridge		Utility	250,000	250,000		-
1st Avenue, Thomas St to Stewart Ave		Utility	540,000	540,000		-
Townline Road, Grand Ave to Easthill Dr		Utility	375,000	375,000		-
Kickbusch Street, Bellis St to 13th St		Utility	220,000	220,000		-
Cedar Street, 7th Ave to 14th Ave		Utility	275,000	275,000		-
<b>TOTAL SANITARY SEWER</b>			<b>\$ 1,660,000</b>	<b>\$ 1,660,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>GRAND TOTAL</b>			<b>\$ 13,859,400</b>	<b>\$ 9,363,900</b>	<b>\$ 1,810,000</b>	<b>\$ 2,685,500</b>

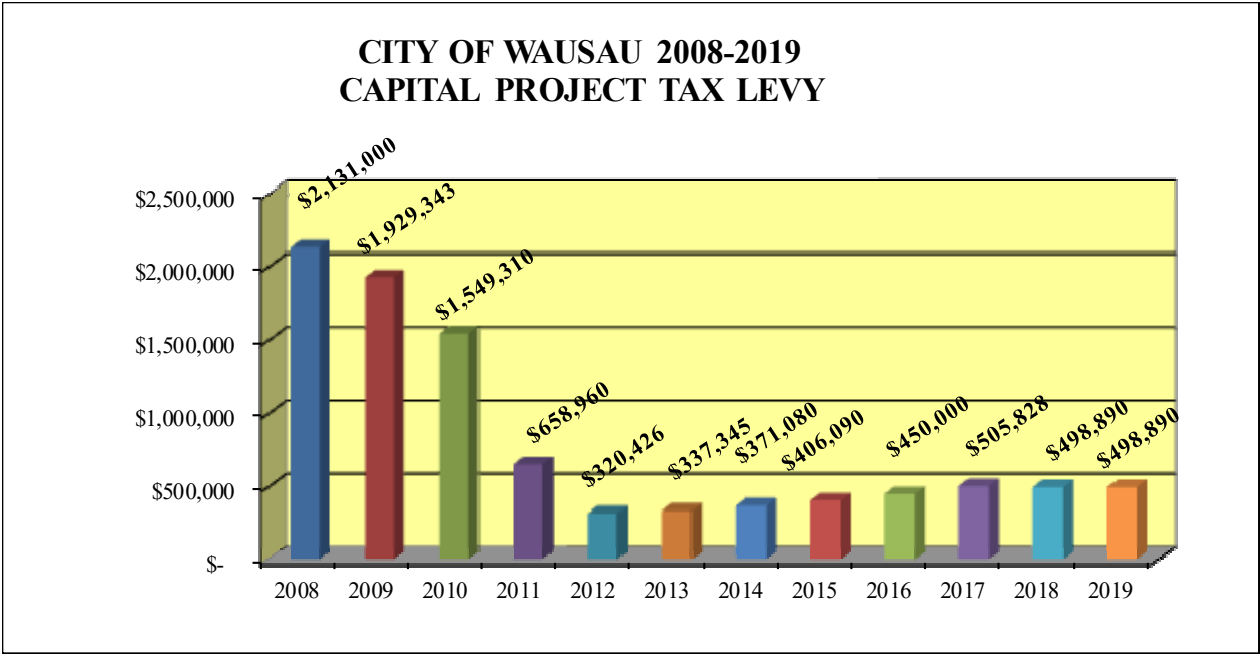
**CAPITAL PROJECTS FUND**

**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.

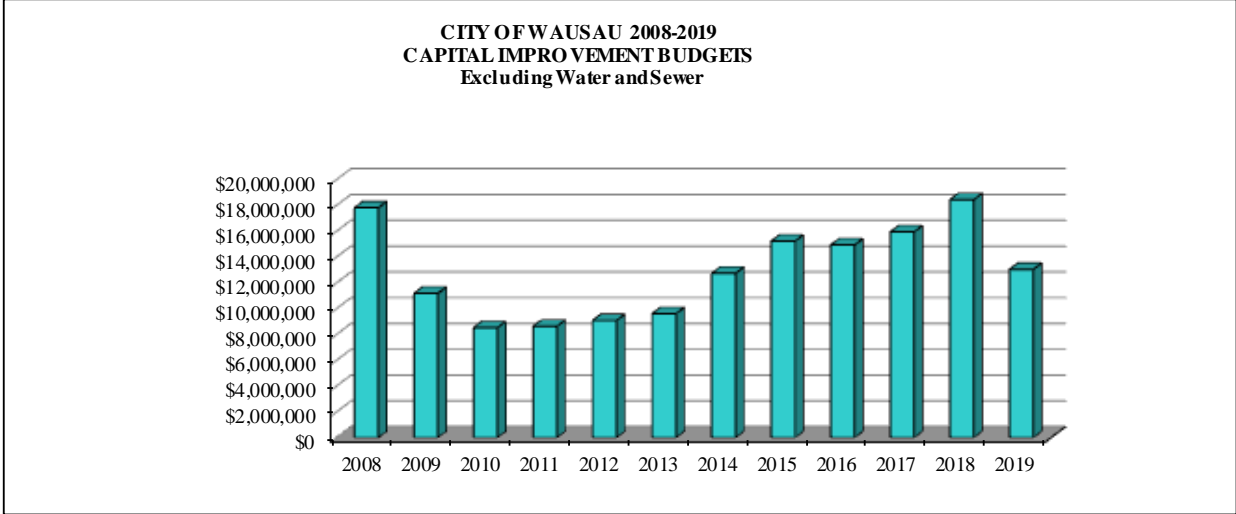


Historically, the State has reacted to economic difficulties by reducing state aids. Rather than reducing services, the City has looked at other revenue sources to fund the capital plan and reduced the amount of general property tax funds committed to these important projects.



## CAPITAL PROJECTS FUND

Below is a historic review of the capital plan excluding Water and Sewer Utility Projects from 2008 to 2018. 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 to 2018 projects include Thomas Street Reconstruction and Land Acquisition and the Riverfront Redevelopment.



### BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2019	\$8,269,166	\$4,989,816	152.16%
2018	\$3,279,350	(\$547,624)	-14.31%
2017	\$3,826,974	(\$4,886,372)	-56.08%
2016	\$8,713,346	\$5,433,996	165.70%
2015	\$3,279,350	(\$5,984,653)	-64.60%
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%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2019	\$7,770,276	\$4,989,816	179.46%
2018	\$2,780,460	(\$909,705)	-24.65%
2017	\$3,690,165	(\$4,573,181)	-55.34%
2016	\$8,263,346	\$1,625,715	24.49%
2015	\$6,637,631	(\$2,139,214)	-24.37%
2014	\$8,776,845	\$4,968,566	130.47%
2013	\$3,808,279	(\$373,037)	-8.92%
2012	\$4,181,316	(\$356,084)	-7.85%
2011	\$4,537,400	\$439,150	10.72%
2010	\$4,098,250	(\$1,526,305)	-27.14%
2009	\$5,624,555	(\$2,983,455)	-34.66%

**CAPITAL PROJECTS FUND**

**PROJECT RANKINGS:**

**CAPITAL IMPROVEMENT PROGRAM  
2019 REQUESTS RANKED**

8/15/2018

CAPITAL REQUESTS	Dept	PROJECT	Other Funds	Funding Description	CIP REQUEST	AVERAGE RANKING
Airport Tow Tractor	DPW-Arprt	\$85,000	\$85,000	Motor Pool Funding-fully funded	\$0	0
Police Portable Radios (final yr of upgrades)	Police	\$47,000			\$47,000	92
PPE Turnout Gear	Fire	\$51,600			\$51,600	83
Jet A Fuel Farm Upgrade & Tank Monitor	Airport	\$180,000			\$180,000	82
Playground Equipment (2nd of 5yr prgrm)	Parks	\$75,000			\$75,000	79
GIS Ortho-Imagery & LiDAR (1st of 3 yrs)	DPW-GIS	\$30,000			\$30,000	78
Evidence Storage Facility	Police	\$203,500	\$203,500	Public Safety Bldg Borrowing	\$0	77
Supplied Air Cart	Fire	\$23,106			\$23,106	73
Reloc KAUW ASOS Equip & Grass RnwY	Arprt	\$180,000	\$144,000	FAA AIP Grant	\$36,000	72
OSHA Fixed Ladder System	DPW-SirtsMnt	\$35,000			\$35,000	71
Fire Reporting Sofrware-Image Trend	Fire	\$12,200			\$12,200	71
Policy/Procedure Software-Lexipol	Fire	\$20,100			\$20,100	69
Extrication Equipment Replacement	Fire	\$55,000			\$55,000	69
City Hall Chiller Replacement	Maintenance	\$160,000			\$160,000	69
Financial System Replacement (1st Yr of 2)	CCIT-Finance	\$250,000			\$250,000	66
Special Assessments System	CCIT-Finance	\$90,000			\$90,000	66
Point of Sale Integration	CCIT-Finance	\$170,000			\$170,000	65
Municipal Court System	CCIT-MuniCrt	\$93,000			\$93,000	64
Airport Building Reno Study	DPW-Arprt	\$35,000			\$35,000	64
Wausau Dog Park	Parks	\$148,000	\$35,000	Donations	\$113,000	64
Replace Light Duty Lifts & Lift Tables	DPW-MPLShp	\$35,000			\$35,000	63
Metro Ride Modernization	CCIT-MetroRd	\$15,000			\$15,000	61
DPW Roof Repairs	DPW-SirtsMnt	\$201,800			\$201,800	61
Land Acquisition-McCleary St	DPW-SirtsMnt	\$53,000			\$53,000	60
Public Safety Improvements	Maintenance	\$60,000			\$60,000	60
Salt Shed Roof Replcmt	DPW-SirtsMnt	\$85,000			\$85,000	59
City Hall Concrete	Maintenance	\$45,000		May include in DPW sidewalk rpr	\$45,000	59
Shooting Range (1st of 4 yrs, \$300K Total)	Police	\$75,000		\$35K earmarked funds-asset sale	\$75,000	57
DPW Car Port	DPW-SirtsMnt	\$55,000			\$55,000	56
City Hall Security	Maintenance	\$40,000			\$40,000	56
Tennis Court Replacement (1st of 3 yrs)	Parks	\$50,000			\$50,000	54
Memorial Park Seawall	Parks	\$135,000			\$135,000	53
Floor Scrubber	Transit	\$49,000	\$39,200	Grant-need local commitment	\$9,800	50
					\$0	
					\$0	
		<b>\$2,842,306</b>	<b>\$506,700</b>		<b>\$2,335,606</b>	

Sum to line  
\$477,706  
Overage  
-\$11,706

# CENTRAL CAPITAL PURCHASING FUND

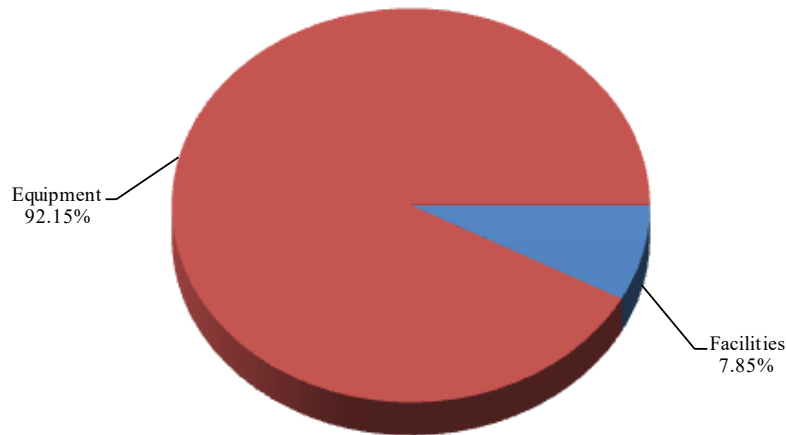
**MISSION:**

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									
	2016		2017		2018			2019	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted	
Capital Outlay	\$ 195,898	\$ 203,524	\$ 348,280	\$ 395,515	\$ 332,480	\$ 433,482	\$ 426,482	\$ 426,482	
Total Expenses	\$ 195,898	\$ 203,524	\$ 348,280	\$ 395,515	\$ 332,480	\$ 433,482	\$ 426,482	\$ 426,482	
Taxes	\$ 110,800	\$ 250,300	\$ 295,050	\$ 295,050	\$ 295,050	\$ 433,482	\$ 406,482	\$ 406,482	
Other Financing Sources	\$ 85,098						-	-	
Total Revenues	\$ 195,898	\$ 250,300	\$ 295,050	\$ 295,050	\$ 295,050	\$ 433,482	\$ 406,482	\$ 406,482	

**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. Beginning in 2017, the regular replacement of personal computers, video and phone were transferred to this fund. In the 2019 budget the regular costs associated with police personal web cam was moved to this fund.

## CENTRAL CAPITAL PURCHASING FUND

### BUDGET BY DEPARTMENT:

	2019	2018
General Government	\$27,000	\$30,000
CCITC	151,000	144,000
Police	109,482	35,530
Fire	34,000	24,000
Parks	105,000	114,750
	\$426,482	\$348,280

### BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2019	\$426,482	\$78,202	22.45%
2018	\$348,280	\$92,980	36.42%
2017	\$255,300	\$36,500	16.68%
2016	\$218,800	New Fund	

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2019	\$0	\$0	0.00%
2018	\$0	\$0	0.00%
2017	\$0	(\$108,000)	-100.00%
2016	\$108,000	New Fund	



# TAX INCREMENT DISTRICT NUMBER THREE FUND

## MISSION:

To fund enhancements within the District including: the Central Business District, Pick'n Save area and River's Edge.

## RESPONSIBILITIES:

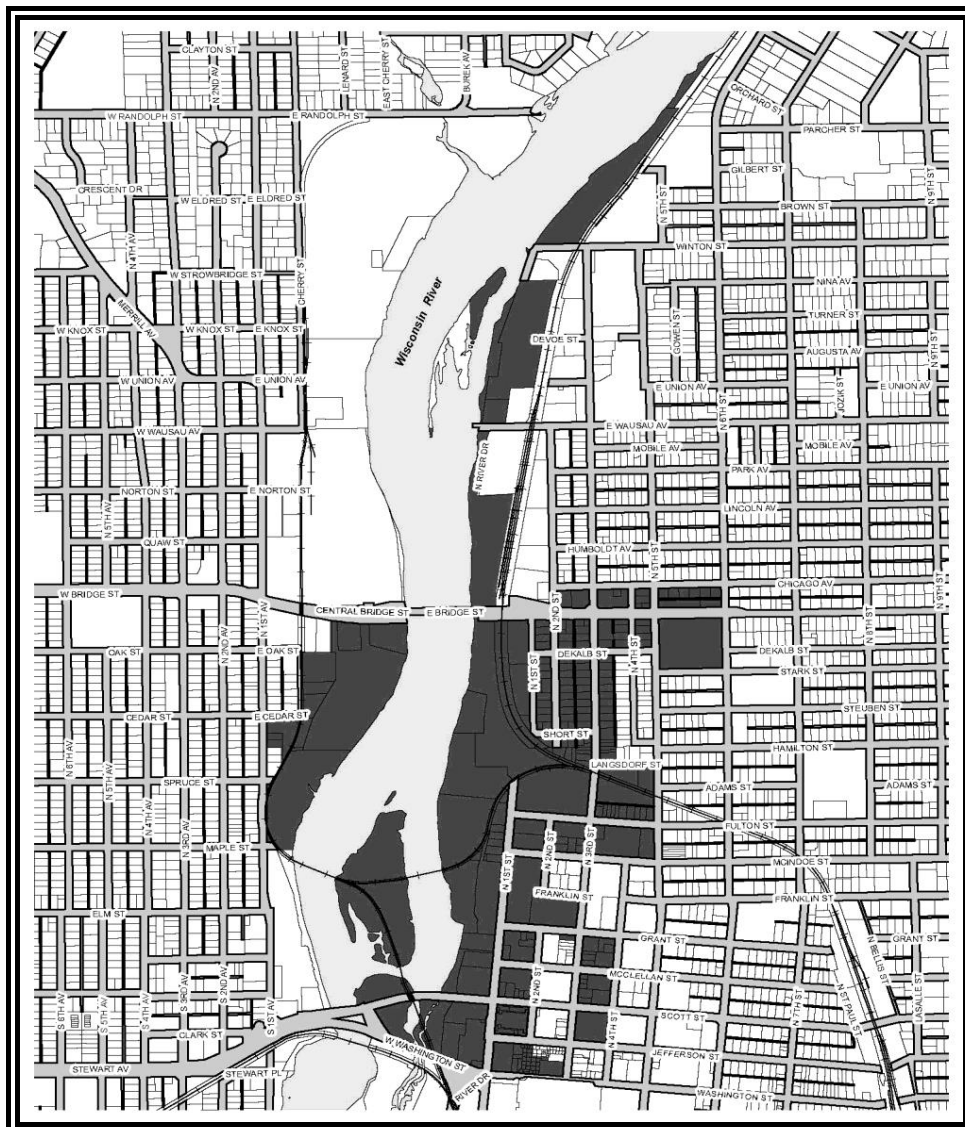
This fund accounts for the receipt of district increment, and other program income generated from the project. These funds are applied to capital costs and debt service.

## DISTRICT FACTS:

Creation Date: September 1, 1994

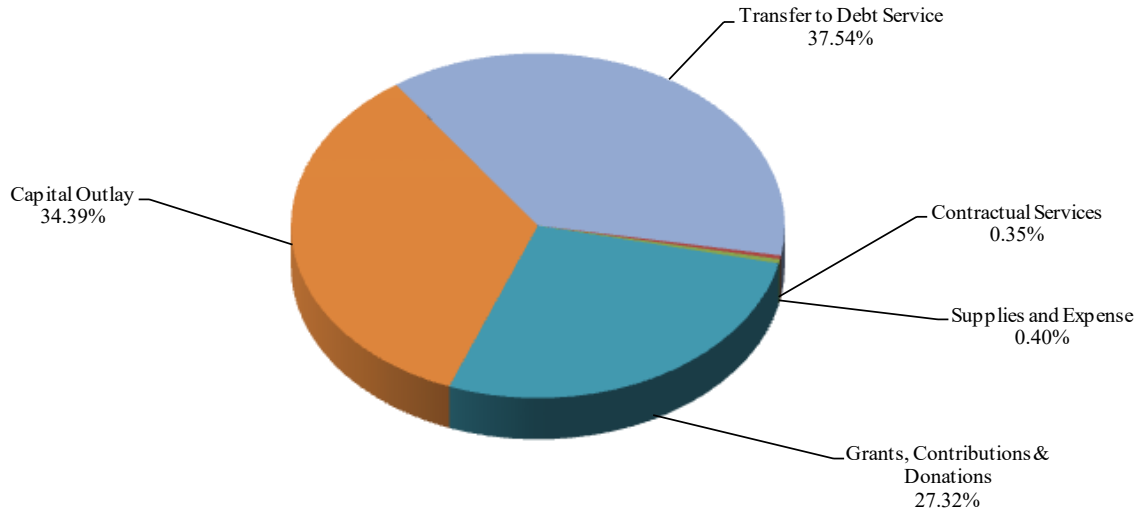
Last Date Project Costs Incurred: September 1, 2026

Mandated Final Dissolution Date: September 1, 2031



## TAX INCREMENT DISTRICT NUMBER THREE FUND

### BUDGET:



BUDGET SUMMARY								
	2016	2017	2018			2019		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Contractual Services	\$ 409,323	\$ 421,832	\$ 240,000	\$ 240,000	\$ 36,650	\$ 30,150	\$ 30,150	\$ 30,150
Supplies and Expense	219,144	149,666	35,000	35,000	35,000	35,000	35,000	35,000
Debt Service	81,470	100,514	-	-	-	-	-	-
Grants, Contributions & Donations	1,420,079	82,384	2,367,463	2,867,463	499,999	2,367,538	2,367,538	2,367,538
Capital Outlay	6,551,707	2,915,824	7,019,296	7,455,985	4,072,254	2,981,000	2,981,000	2,981,000
Transfer to Debt Service	2,041,961	2,753,093	3,516,995	3,516,995	2,958,686	3,253,789	3,253,789	3,253,789
<b>Total Expenses</b>	<b>\$ 10,723,684</b>	<b>\$ 6,423,313</b>	<b>\$ 13,178,754</b>	<b>\$ 14,115,443</b>	<b>\$ 7,602,589</b>	<b>\$ 8,667,477</b>	<b>\$ 8,667,477</b>	<b>8,667,477</b>
Tax Increment	\$ 2,175,035	\$ 2,280,956	\$ 2,370,509	\$ 2,370,509	\$ 2,392,563	\$ 2,793,382	\$ 2,793,382	\$ 2,793,382
Intergovernmental Grants and Aids	452,772	4,060	250,000	500,000	-	500,000	500,000	500,000
Public Charges for Services		17,430	-	-	-	-	-	-
Miscellaneous Revenue	713,934	1,925,640	242,247	494,697	232,432	245,581	245,581	245,581
Debt Proceeds	8,414,779	6,665,966	-	-	-	-	-	-
Transfer from Other Funds	1,434,277	1,321,470	1,292,504	1,292,504	1,300,536	1,075,351	1,075,351	1,075,351
<b>Total Revenues</b>	<b>\$ 13,190,797</b>	<b>\$ 12,215,522</b>	<b>\$ 4,155,260</b>	<b>\$ 4,657,710</b>	<b>\$ 3,925,531</b>	<b>\$ 4,614,314</b>	<b>\$ 4,614,314</b>	<b>\$ 4,614,314</b>

### BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

Along with administrative costs and debt retirement the 2019 budget provides for the following projects in TID #3

Riverfront Park Improvements	281,000
Fulton Street	2,700,000
Other Professional Services	35,000
Riverlife Developer Payment	2,367,538
	5,383,463

## TAX INCREMENT DISTRICT NUMBER THREE FUND

### DISTRICT FUTURE OBLIGATIONS:

The District is currently retiring twelve debt issues.

	Original Amount		Balance 12/31/2018
	Borrowed	Repaid	
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	270,000	-
2009 General Obligation Note	320,000	285,000	35,000
2010A General Obligation Note	1,580,447	1,205,000	375,447
2012A General Obligation Note - Taxable	2,725,000	1,570,000	1,155,000
2012B General Obligation Note Refunding	6,280,000	3,615,000	2,665,000
2014B General Obligation Bonds	1,185,000	160,000	1,025,000
2015B General Obligation Bonds	1,420,000	95,000	1,325,000
2015C General Obligation Bonds - Taxable	2,655,000	170,000	2,485,000
2016B General Obligation Bond	3,315,000		3,315,000
2016C Taxable Note	3,490,000	505,798	2,984,202
2017B General Obligation Bond	6,405,000	100,000	6,305,000
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>\$ 79,576,657</u>	<u>\$ 55,547,229</u>	<u>\$ 24,029,428</u>

:

Schedule of Maturities			
Year	Principal	Interest	Total
2019	2,643,068	610,721	3,253,789
2020	3,026,945	551,475	3,578,420
2021	2,256,498	490,475	2,746,973
2022	2,551,498	487,476	3,038,974
2023	1,526,498	225,420	1,751,918
2024	1,577,571	383,037	1,960,608
2025	1,612,571	339,755	1,952,326
2026	2,814,779	299,028	3,113,807
2027	1,245,000	168,680	1,413,680
2028	1,285,000	129,320	1,414,320
2029	1,320,000	88,420	1,408,420
2030	1,260,000	47,451	1,307,451
2031	910,000	13,650	923,650
	<u>24,029,428</u>	<u>3,834,907</u>	<u>27,864,335</u>

## TAX INCREMENT DISTRICT NUMBER THREE FUND

### DISTRICT VALUATIONS:

<u>YEAR</u>	<u>VALUATION</u>	<u>% INCREASE</u>
1994	\$ 9,719,600	
1995	10,989,700	13.07%
1996	10,100,700	-8.09%
1997	10,195,800	0.94%
1998	10,596,400	3.93%
1999	11,130,900	5.04%
2000	11,377,100	2.21%
2001	17,246,000	51.59%
2002	21,877,500	26.86%
2003	25,324,400	15.76%
2004	37,527,900	48.19%
2005	46,201,500	23.11%
2006	54,013,600	16.91%
2007	61,948,100	14.69%
2008	122,085,200	97.08%
2009	116,758,800	-4.36%
2010	115,776,400	-0.84%
2011	113,527,400	-1.94%
2012	107,384,900	-5.41%
2013	106,038,900	-1.25%
2014	113,066,800	6.63%
2015	119,919,400	6.06%
2016	123,438,200	2.93%
2017	128,565,800	4.15%
2018	146,621,800	14.04%

### OUTSTANDING CITY DEVELOPMENT OBLIGATIONS:

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.

The City is seeking new developers for the riverfront property. The previous developer agreement provided the developer construct apartments, townhomes and a commercial building on the riverfront. The terms required the City to provide loans of \$2,240,000 which would be repaid with tax increment and developer grants of \$500,000 for foundation construction. In addition, the City was to construct streets and utilities expected to cost \$2,700,000.

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 between \$14,000,000 to \$15,000,000. The city has 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 construction of the skywalk represents an outstanding obligation of the district.

The Wausau Common Council approved the acquisition and lease of a downtown city block from the Resurrection Parish. The purchased portion of the block is to be used for parking including but not limited to a parking lot or mixed use parking ramp. The City entered into a 10 year lease with four 10 year renewal options at an annual rent of \$1. This portion of the property shall be developed by the City into 20 parking stalls and a public park or similar green space.

## TAX INCREMENT DISTRICT NUMBER THREE FUND

### CASH FLOW PROJECTIONS:

The District cash flow predicts a conservative static increment for the periods of 2019 to maturity. Cash flow predicts negative fund balance during the years 2018-2024 but provides for a return on investments through the life of the District.

### TAX INCREMENT DISTRICT THREE CASH FLOW PROJECTION

Year	USES OF FUNDS				SOURCES OF FUNDS						Annual Surplus (Deficit)	Accumulated Balance	
	Total Annual Debt Service Existing Issues	Administrative, Consulting Services and Other Costs	Developer Incentives	Capital Expenditures	Debt Proceeds	Other Income	Advance From Other Funds	Donated Increment	Grant & Donation Income	Tax Increment			
<b>ACTUAL</b>													
1994				\$92,361				\$92,361				\$0	\$0
1995	\$172,413			\$2,002,575	\$2,196,447			\$237,495				\$258,954	\$258,954
1996	\$2,038,966	\$13,210		\$260,893	\$757,555	\$25,705			\$2,000,000	\$40,926		\$511,117	\$770,071
1997	\$185,232	\$48,599		\$1,456,671	\$4,000,000	\$31,128				\$10,998		\$2,351,624	\$3,121,695
1998	\$4,047,263	\$585		\$127,328	\$856,402	\$119,437				\$13,909		(\$3,185,428)	(\$63,733)
1999	\$510,334	\$1,095				\$10,490				\$25,163		(\$475,776)	(\$539,509)
2000	\$249,696			\$73,791		\$22,339				\$40,161		(\$260,987)	(\$800,496)
2001	\$1,820,137		\$750,000	\$110,878	\$2,093,303	\$39,970	\$750,000	\$392,198		\$47,151		\$641,607	(\$158,889)
2002	\$250,875	\$157	\$791,372	\$5,278,537	\$2,415,665	\$38,331	\$2,669,163	\$690,243	\$791,372	\$78,603		\$362,436	\$203,547
2003	\$956,762	\$21,834	\$1,758,625	\$14,642,438	\$16,399,335	\$580,182	\$1,012,805	\$686,173	\$1,258,625	\$206,394		\$2,763,855	\$2,967,402
2004	\$15,106,609		\$2,652,480	\$950,004	\$14,088,534	\$69,500	\$1,034,594	\$679,709		\$296,392		(\$2,540,364)	\$427,038
2005	\$2,533,076		\$132,520	\$98,129	\$2,000,000	\$244,642	\$957,397	\$710,142	\$11,000	\$632,340		\$1,791,796	\$2,218,834
2006	\$2,975,010			\$1,301,728		\$249,334	\$1,109,287	\$696,683		\$831,571		(\$1,389,863)	\$828,971
2007	\$3,122,630	\$49,012		\$1,941,789	\$1,396,190	\$211,985	\$1,020,075	\$849,518		\$992,593		(\$643,070)	\$185,901
2008	\$2,439,384			\$932,630	\$270,000	\$224,667		\$2,481,850		\$1,207,183		\$811,686	\$997,587
2009	\$2,413,435	\$27,371		\$408,872	\$320,000	\$258,562		\$685,107	\$21,023	\$1,922,136		\$357,150	\$1,354,737
2010	\$2,461,237	\$48,007		\$2,016,086	\$1,580,447	\$173,737		\$693,115	\$122,763	\$1,913,174		(\$42,094)	\$1,312,643
2011	\$2,614,684	\$54,560	\$174,000	\$4,694,503		\$186,335			\$1,247,316	\$1,962,727		(\$4,141,369)	(\$2,828,726)
2012	\$8,485,562	\$46,258	\$275,000	\$771,262	\$9,005,000	\$235,408			\$113,927	\$1,919,739		\$1,695,992	(\$1,132,734)
2013	\$2,815,752	\$54,239	\$1,000	\$1,291,332	\$1,108,000	\$150,646			\$166,538	\$1,764,433		(\$972,706)	(\$2,105,440)
2014	\$2,627,195	\$71,919		\$2,267,481	\$1,595,000	\$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	\$167,081			\$1,428,463	\$1,868,669		\$705,343	(\$2,542,748)
2016	\$2,123,431	\$219,116	\$1,420,079	\$6,968,324	\$8,414,779	\$88,236		\$1,434,277	\$1,152,337	\$2,108,433		\$2,467,112	(\$75,636)
2017	\$3,052,086	\$571,498	\$2,384	\$2,915,824	\$6,405,000	\$806,414		\$1,321,470	\$1,666,750	\$2,214,368		\$5,792,210	\$5,716,574
<b>ESTIMATED</b>													
2018	\$2,958,686	\$36,650	\$499,999	\$4,107,254		\$147,482		\$1,300,536	\$84,950	\$2,392,563		(\$3,677,058)	\$2,039,516
2019	\$3,253,789	\$30,150	\$2,367,538	\$3,016,000		\$75,581		\$1,075,351	\$670,000	\$2,793,382		(\$4,053,163)	(\$2,013,647)
2020	\$3,578,420	\$35,000				\$40,000		\$1,047,568		\$2,625,382		\$99,530	(\$1,914,117)
2021	\$2,746,973	\$35,000		\$500,000		\$40,000				\$2,625,382		(\$616,591)	(\$2,530,708)
2022	\$3,038,974	\$35,000				\$40,000				\$2,625,382		(\$408,592)	(\$2,939,300)
2023	\$1,751,918	\$35,000				\$40,000				\$2,625,382		\$878,464	(\$2,060,836)
2024	\$1,960,608	\$35,000				\$40,000				\$2,625,382		\$669,774	(\$1,391,062)
2025	\$1,952,326	\$35,000				\$40,000				\$2,625,382		\$678,056	(\$713,006)
2026	\$3,113,807	\$35,000				\$125,000				\$2,625,382		(\$398,425)	(\$1,111,431)
2027	\$1,413,680	\$35,000				\$40,000				\$2,625,382		\$1,216,702	\$105,271
2028	\$1,414,320	\$35,000				\$40,000				\$2,625,382		\$1,216,062	\$1,321,333
2029	\$1,408,420	\$35,000				\$40,000				\$2,625,382		\$1,221,962	\$2,543,295
2030	\$1,307,451	\$35,000				\$40,000				\$2,625,382		\$1,322,931	\$3,866,226
2031	\$923,650	\$35,000				\$40,000				\$2,625,382		\$1,706,732	\$5,572,958
\$ 96,049,604    \$ 1,846,943    \$ 10,904,997    \$ 62,703,064    \$ 78,976,657    \$ 4,815,152    \$ 8,883,177    \$ 14,743,940    \$ 11,118,520    \$ 58,540,120													

#### 2019

Riverfront Park Improvements	281,000
Fulton Street	2,700,000
Other Professional Services	35,000
Riverlife Developer Payment	<u>2,367,538</u>
	<u><u>5,383,463</u></u>

# TAX INCREMENT DISTRICT NUMBER FIVE FUND

## MISSION:

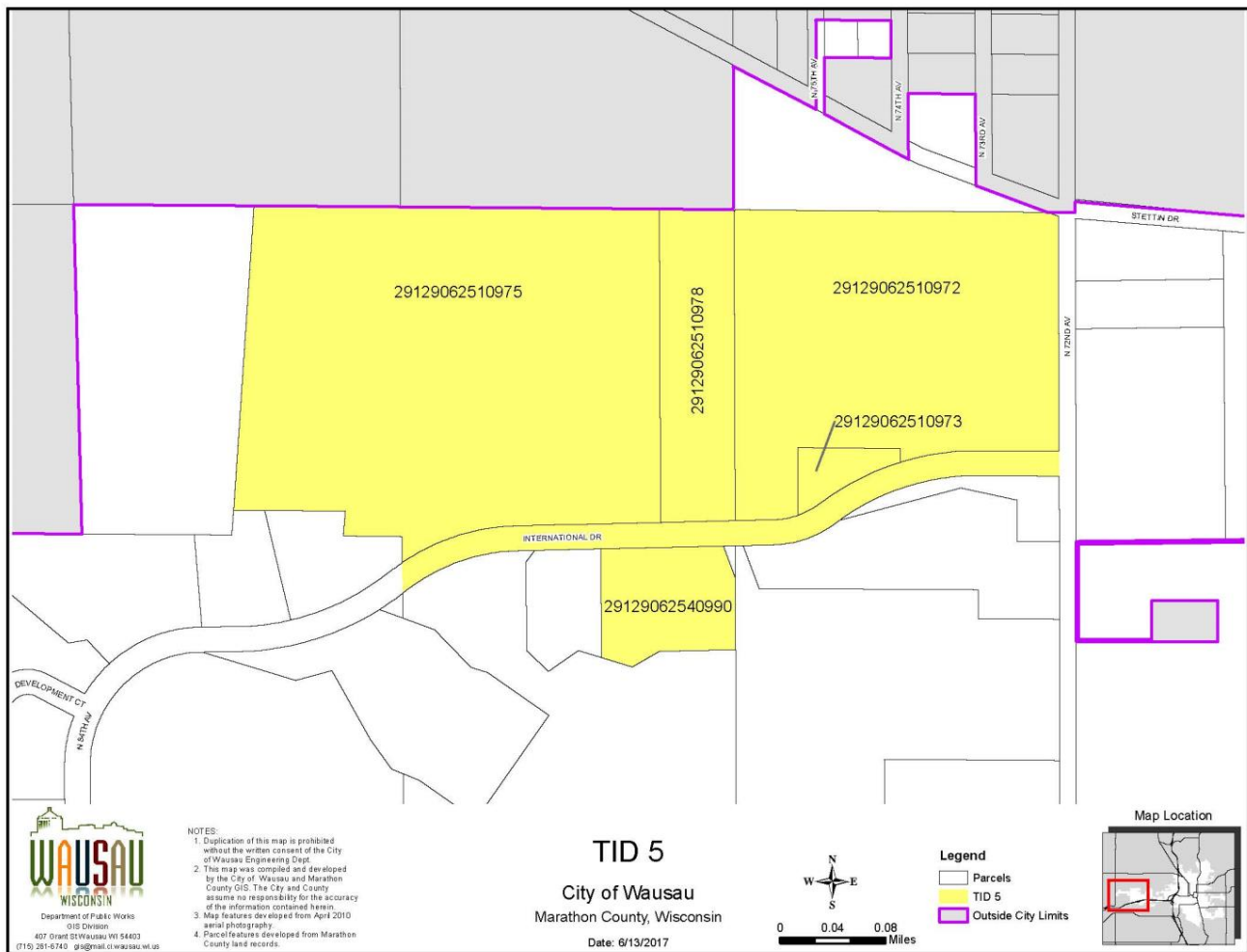
To fund the third expansion of the City's business campus

## 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.

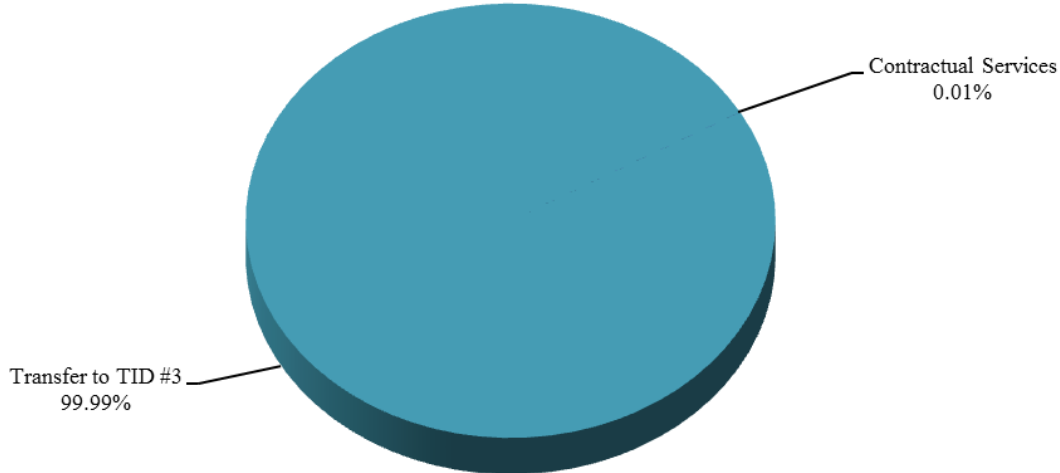
## DISTRICT FACTS:

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 SUMMARY

	2016		2017		2018			2019	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted	
Contractual Services	\$ 1,150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	
Grants & Contributions									
Capital Outlay									
Transfer to TID #3	283,598	289,774	1,292,504	1,292,504	1,300,536	1,075,351	1,075,351	1,075,351	
Transfer to Debt Service	1,434,277	1,321,470							
<b>Total Expenses</b>	<b>\$1,719,025</b>	<b>\$ 1,611,394</b>	<b>\$ 1,292,654</b>	<b>\$ 1,292,654</b>	<b>\$ 1,300,686</b>	<b>\$ 1,075,501</b>	<b>\$ 1,075,501</b>	<b>\$ 1,075,501</b>	
Other Taxes	\$1,499,146	\$ 1,611,394	\$ 1,292,654	\$ 1,292,654	\$ 1,300,686	\$ 1,075,501	\$ 1,075,501	\$ 1,075,501	
<b>Total Revenues</b>	<b>\$1,499,146</b>	<b>\$ 1,611,394</b>	<b>\$ 1,292,654</b>	<b>\$ 1,292,654</b>	<b>\$ 1,300,686</b>	<b>\$ 1,075,501</b>	<b>\$ 1,075,501</b>	<b>\$ 1,075,501</b>	

### BUDGET HIGHLIGHTS:

The budget reflects the 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 is fully reflected in the equalized values released in August of 2018 which further reduced the increment for the 2019 budget.

## TAX INCREMENT DISTRICT NUMBER FIVE FUND

### DISTRICT FUTURE OBLIGATIONS:

All debt of the district has been retired as noted below:

	Original Amount Borrowed	Repaid	Balance 12/31/2018
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	2,440,000	-
<b>Total</b>	<b>\$9,936,877</b>	<b>\$9,936,877</b>	<b>\$ -</b>

### 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%
2017	41,644,100	-21.78%
2018	34,287,800	-17.66%



**TAX INCREMENT DISTRICT NUMBER FIVE FUND**

**CASH FLOW PROJECTIONS:**

**CITY OF WAUSAU  
TAX INCREMENTAL DISTRICT NUMBER FIVE  
PROJECTED CASH FLOW**

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>ACTUAL</b>									
1 1997	\$9,451				\$3,576		\$62,826		\$62,826
2 1998	\$38,895	\$79,952					(\$262,566)		(\$199,740)
3 1999	\$86,835			\$235,626			\$147,791		(\$51,949)
4 2000	\$83,955	\$102		\$299,260	\$2,775		\$217,978		\$166,029
5 2001	\$80,955	\$6,625		\$337,279	\$1,983		\$251,682		\$417,711
6 2002	\$77,895			\$339,040	\$1,565		\$57,605		\$475,316
7 2003	\$84,481	\$76,075		\$379,179			\$720,963		\$1,196,279
8 2004	\$272,815	\$49,405		\$505,905	\$12,814		\$1,079,823		\$2,276,102
9 2005	\$404,361			\$478,079	\$7,735		\$55,517		\$2,331,619
10 2006	\$398,510		\$2,588,611	\$474,090	\$162,984		(\$2,361,590)		(\$29,971)
11 2007	\$400,921	\$37,276	\$2,847,591	\$519,865	\$103,690		(\$473,034)		(\$503,005)
12 2008	\$400,352		\$486,115	\$570,207	\$21,143		\$971,626		\$468,621
13 2009	\$820,657	\$17,945		\$719,479	\$24,753		(\$121,533)		\$347,088
14 2010	\$3,719,878	\$17,292	\$41,620	\$1,254,271	\$29,768		(\$35,125)		\$311,963
15 2011	\$693,239	\$18,104		\$1,217,583	\$79,469		\$328,512		\$640,475
16 2012	\$2,421,459	\$28,332	\$290,000	\$1,222,984	\$59,961		(\$1,481,846)		(\$841,371)
17 2013	\$548,886	\$17,934	\$160,000	\$1,217,831	\$42,158		\$532,018		(\$309,353)
18 2014	\$458,923	\$48,470	\$650,000	\$1,234,760	\$53,433		\$110,465		(\$198,888)
19 2015	\$281,028	\$37,674	\$600,000	\$1,185,556	\$151,914		\$418,768		\$219,880
20 2016	\$283,598	\$1,150		\$1,307,236	\$191,909		\$1,214,397	\$1,434,277	-
21 2017	\$289,774	\$150		\$1,452,126	\$159,268		\$1,321,470	\$1,321,470	-
<b>ESTIMATED</b>									
22 2018		\$150		\$1,126,450	\$174,236		\$1,300,536	\$1,300,536	-
23 2019		\$150		\$889,790	\$185,711		\$1,075,351	\$1,075,351	-
24 2020		\$2,150		\$864,007	\$185,711		\$1,047,568	\$1,047,568	-
	<u>\$11,856,868</u>	<u>438,936</u>	<u>7,663,937</u>	<u>17,830,603</u>	<u>1,656,556</u>		<u>\$6,179,202</u>	<u>\$6,179,202</u>	

# TAX INCREMENT DISTRICT NUMBER SIX FUND

## MISSION:

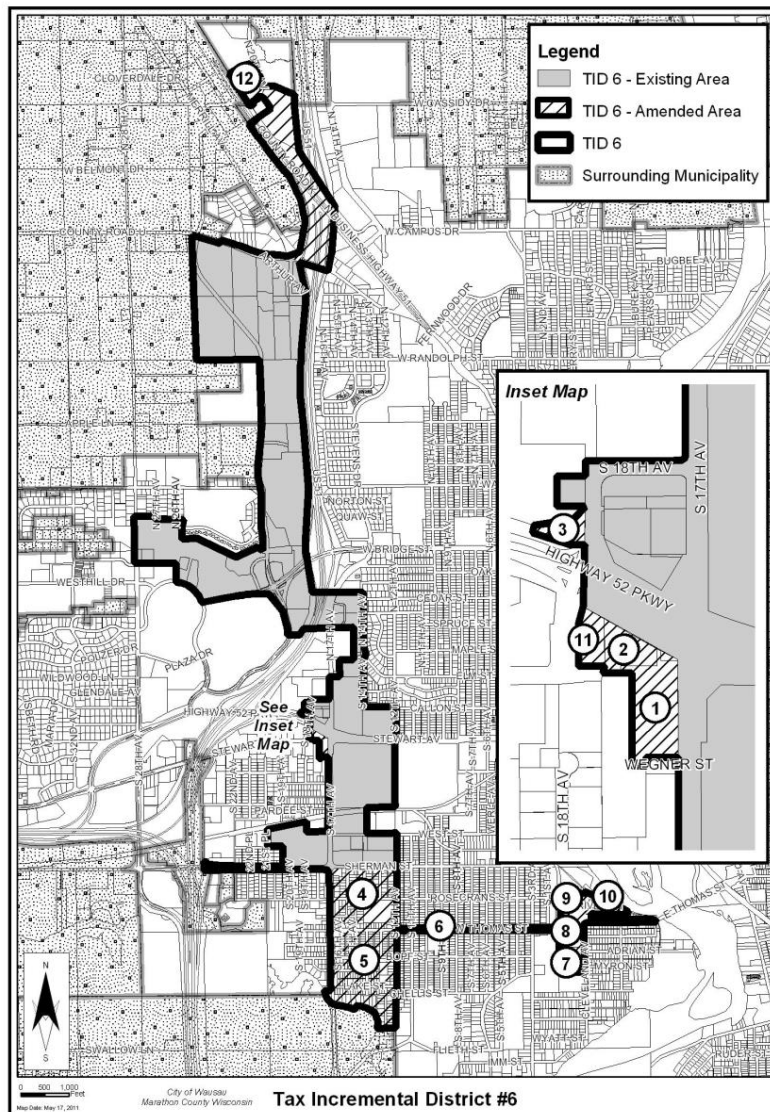
To fund public infrastructure within the District, and assist with development and redevelopment of the area which is located along the Interstate I-39 corridor with the northern border as County Road U and Thomas Street as the southern border.

## RESPONSIBILITIES:

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

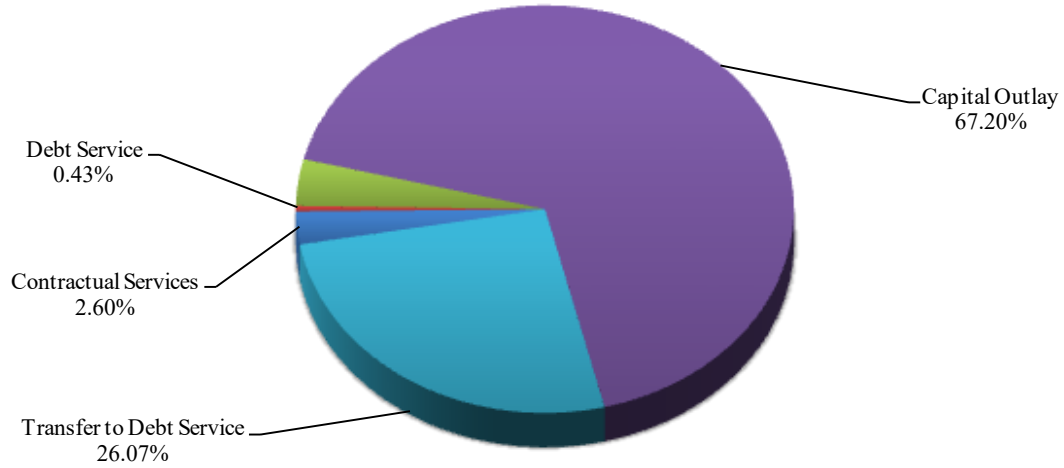
## DISTRICT FACTS:

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



## TAX INCREMENT DISTRICT NUMBER SIX FUND

### BUDGET:



BUDGET SUMMARY								
	2016	2017	2018			2019		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Contractual Services	\$ 135,343	\$ 345,863	\$ 200,150	\$ 200,150	\$ 200,150	\$ 210,150	\$ 210,150	\$ 210,150
Debt Service	36,082	19,055	35,000	\$ 35,000	35,000	35,000	35,000	35,000
Grants & Contributions	20,843		-	-		299,000	299,000	299,000
Capital Outlay	3,079,193	4,522,471	4,329,349	4,910,880	4,489,349	5,435,000	5,435,000	5,435,000
Transfer to Debt Service	497,031	970,744	1,456,932	1,456,932	1,668,604	2,108,865	2,108,865	2,108,865
<b>Total Expenses</b>	<b>\$ 3,768,492</b>	<b>\$ 5,858,133</b>	<b>\$ 6,021,431</b>	<b>\$ 6,602,962</b>	<b>\$ 6,393,103</b>	<b>\$ 8,088,015</b>	<b>\$ 8,088,015</b>	<b>\$ 8,088,015</b>
Taxes	\$ 1,584,082	\$ 1,646,554	\$ 2,013,517	\$ 2,013,517	\$ 2,377,867	\$ 2,790,787	\$ 2,790,787	\$ 2,790,787
Public Charges	35,011	36,015	-	-	20,000	20,000	20,000	20,000
Miscellaneous	37,019	32,722	25,700	25,700	15,671	319,914	319,914	319,914
Other Financing Sources	4,515,000	3,826,672	3,400,000	3,400,000	3,386,000	3,945,000	3,945,000	3,945,000
<b>Total Revenues</b>	<b>\$ 6,171,112</b>	<b>\$ 5,541,963</b>	<b>\$ 5,439,217</b>	<b>\$ 5,439,217</b>	<b>\$ 5,799,538</b>	<b>\$ 7,075,701</b>	<b>\$ 7,075,701</b>	<b>\$ 7,075,701</b>

### BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The 2019 budget anticipates capital projects outlined in the cash flow statement along with debt retirement and a developer payment for the Blenker development agreement. The debt payment related to the 2018 debt issue is an estimate.

## TAX INCREMENT DISTRICT NUMBER SIX FUND

### DISTRICT OBLIGATIONS:

The District is currently retiring six general obligation note issues.

- 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
- 2017A General Obligation Note financed Thomas Street and Plaza Avenue Construction

	Original		Balance 12/31/2018
	Amount Borrowed	Repaid	
2005A General Obligation Note	\$1,539,475	\$1,539,475	\$0
2010A General Obligation Note	\$400,000	\$320,000	\$80,000
2011A General Obligation Note	\$1,244,970	\$873,180	\$371,790
2012B General Obligation Note	\$700,000	\$430,000	\$270,000
2013A General Obligation Note	\$2,065,000	\$1,065,000	\$1,000,000
2016A General Obligation Note	\$4,515,000	\$1,050,000	\$3,465,000
2017A General Obligation Note	\$3,615,000	\$470,000	\$3,145,000
	\$14,079,445	\$5,747,655	\$8,331,790

Schedule of Maturities			
	Principal	Interest	Total
2019	1,374,740	205,137	1,579,877
2020	1,313,930	177,342	1,491,272
2021	1,288,120	150,301	1,438,421
2022	1,185,000	117,950	1,302,950
2023	1,155,000	79,375	1,234,375
2024	995,000	42,525	1,037,525
2025	1,020,000	12,625	1,032,625
	\$8,331,790	\$785,254	\$9,117,044

### 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%
2017	\$163,350,300	17.99%
2018	\$182,937,300	11.99%

## TAX INCREMENT DISTRICT NUMBER SIX FUND

### OUTSTANDING CITY DEVELOPER OBLIGATIONS:

The Common Council authorized the execution of a developer grant with Blenker Companies for the development of vacant lots along the Thomas Street corridor. The City will provide a forgivable loan in the amount of \$299,000 and the developer will construct nine buildings with an aggregate value of at least \$2,250,000. The City will convey the parcels for \$1.

### CASH FLOW PROJECTIONS:

#### TID #6 CASH FLOW PROJECTIONS

Year	USES OF FUNDS					SOURCES OF FUNDS				Annual Surplus (Deficit)	Cumulative Balance
	Total Annual Debt Service	Future Debt Retirement	Administrative, Organization, & Discretionary Costs	Developer Incentives	Capital Expenditures	Other Income	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	\$108,501	\$39,605		\$1,507,029	\$204,743	(\$426,102)
2016	\$497,031		\$174,790	\$141,032	\$3,086,671	\$127,910	\$38,472	\$4,515,000	\$1,620,763	\$2,402,621	\$1,976,519
2017	\$1,211,244		\$178,464	\$75,000	\$4,689,869	\$571,902	\$38,342	\$3,615,000	\$1,613,164	(\$316,169)	\$1,660,350
<b>ESTIMATED</b>											
2018	\$1,668,604		\$235,150		\$4,489,349	\$35,670		\$3,386,000	\$2,377,868	(\$593,565)	\$1,066,785
2019	\$1,579,877	\$528,988	\$245,150	\$299,000	\$5,435,000	\$339,914		\$3,945,000	\$2,790,787	(\$1,012,314)	\$54,471
2020	\$1,491,272	\$1,237,989	\$18,000			\$89,657			\$2,616,768	(\$40,836)	\$13,635
2021	\$1,438,421	\$1,238,485	\$18,000			\$89,657			\$2,616,768	\$11,519	\$25,154
2022	\$1,302,950	\$1,238,103	\$18,000			\$89,657			\$2,616,768	\$147,372	\$172,526
2023	\$1,234,375	\$1,236,938	\$18,000			\$90,282			\$2,616,768	\$217,737	\$390,263
2024	\$1,037,525	\$1,239,854	\$18,000			\$84,961			\$2,616,768	\$406,350	\$796,613
2025	\$1,032,625	\$1,236,773	\$18,000			\$84,961			\$2,616,768	\$414,331	\$1,210,944
<b>TOTAL</b>	<b>16,092,066</b>	<b>7,957,130</b>	<b>1,458,318</b>	<b>3,172,958</b>	<b>26,549,208</b>	<b>2,324,664</b>	<b>354,023</b>	<b>21,410,445</b>	<b>32,351,492</b>		

#### 2018

Thomas Street Phase 1 & 2 Land Acquisition	\$3,185,000
Land Acquisition 1st Avenue	\$40,000
Design and other Contractual Services	\$275,000
1st Avenue Design	\$225,000
U/K - Final DOT Payment	\$120,626
Stewart Ave and 17th Final DOT Payment	\$33,168
Other Street Improvements	\$125,000
Callon Street 6th Ave to 12th Ave	\$485,555
	<u>\$4,489,349</u>

#### 2019

Thomas Street Phase 2 Construction	\$2,135,000
Riverfront Improvements	\$800,000
Westside Streetscape	\$300,000
Other Street Improvements	\$550,000
1st Avenue Reconstructions	\$1,650,000
	<u>\$5,435,000</u>

# TAX INCREMENT DISTRICT NUMBER SEVEN FUND

## MISSION:

To fund the public infrastructure and related development project costs within the District which is located within the Highway 29 corridor and West Stewart Avenue corridor. The east to west boundaries can generally be described as running from 28<sup>th</sup> Avenue to the east and 48<sup>th</sup> Avenue to the West. This district is a mixed-use tax increment district and includes the Menards retail building.

## RESPONSIBILITIES:

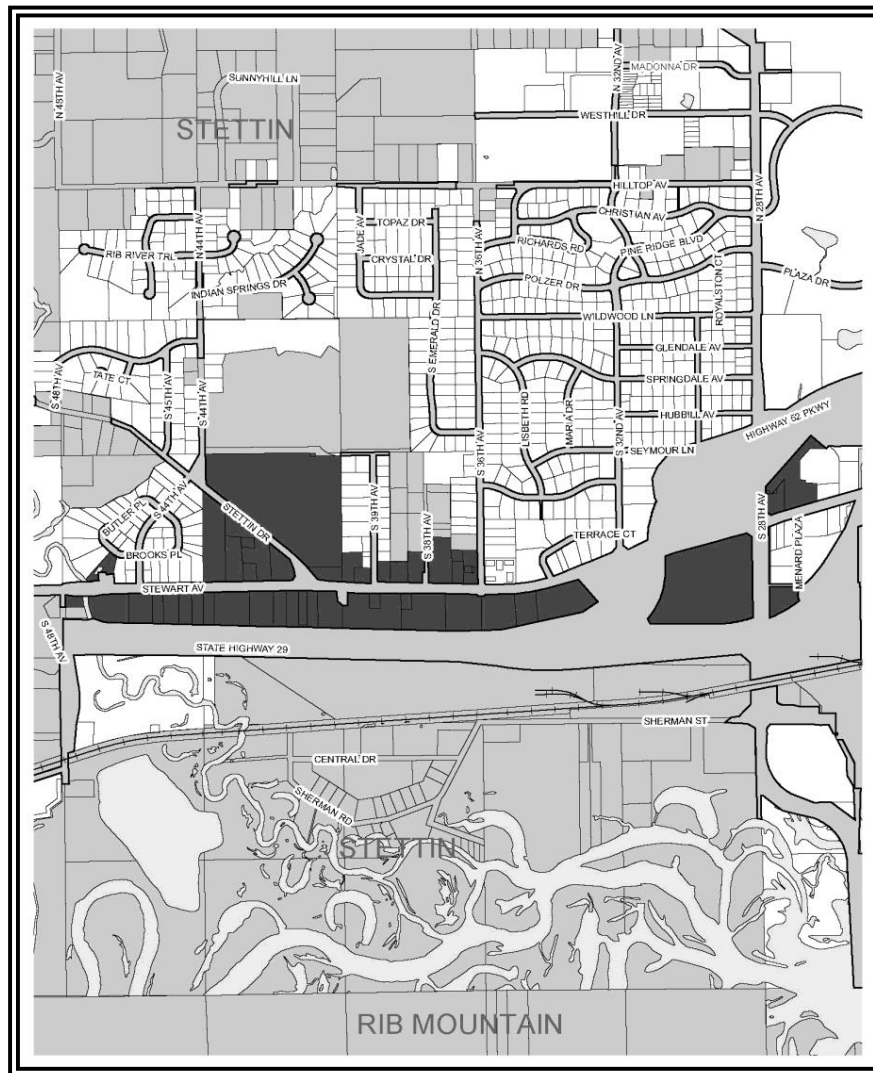
This fund accounts for the receipt of district increment, and other program income generated from the project. These funds are applied to debt service and other eligible capital costs.

## DISTRICT FACTS:

Creation Date: January 11, 2006

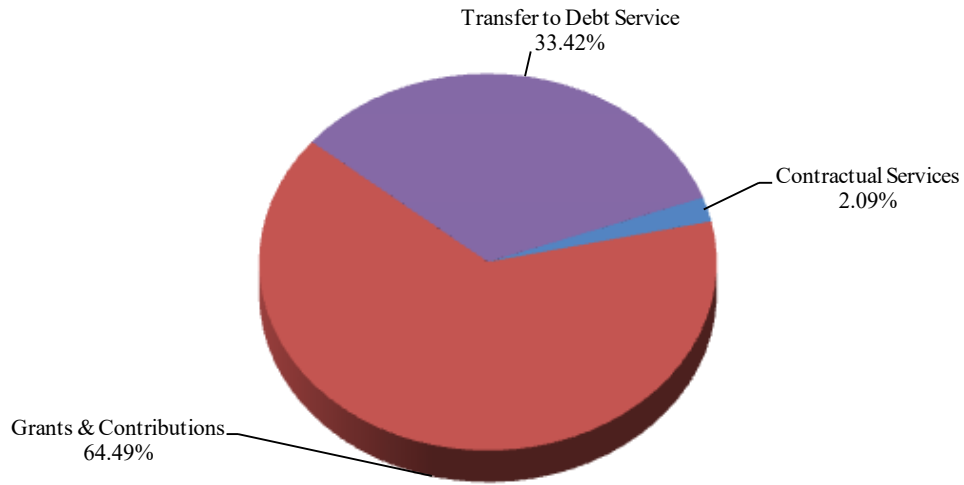
Last Date Project Costs Incurred: January 10, 2021

Mandated Final Dissolution Date: January 10, 2026



## TAX INCREMENT DISTRICT NUMBER SEVEN FUND

### BUDGET:



BUDGET SUMMARY								
	2016	2017	2018			2019		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Contractual Services	\$ 5,852	\$ 23,912	\$ 8,150	\$ 8,150	\$ 8,150	\$ 8,150	\$ 8,150	\$ 8,150
Grants & Contributions	-	96,136	-	-	-	251,883	251,883	251,883
Capital Outlay	440	-	-	-	-	-	-	-
Transfer to Debt Service	613,851	562,113	515,394	515,394	515,394	130,545	130,545	130,545
<b>Total Expenses</b>	<b>\$ 620,143</b>	<b>\$ 682,161</b>	<b>\$ 523,544</b>	<b>\$ 523,544</b>	<b>\$ 523,544</b>	<b>\$ 390,578</b>	<b>\$ 390,578</b>	<b>\$ 390,578</b>
Taxes	\$ 582,743	\$ 535,127	\$ 740,382	\$ 740,382	\$ 964,455	\$ 803,106	\$ 803,106	\$ 803,106
Miscellaneous	32,000							
<b>Total Revenues</b>	<b>\$ 614,743</b>	<b>\$ 535,127</b>	<b>\$ 740,382</b>	<b>\$ 740,382</b>	<b>\$ 964,455</b>	<b>\$ 803,106</b>	<b>\$ 803,106</b>	<b>\$ 803,106</b>

### BUDGET HIGHLIGHTS:

The 2019 budget provides for administrative costs, debt retirement and a developer payment related to the agreement with 2800 Stewart Avenue, LLC.

## TAX INCREMENT DISTRICT NUMBER SEVEN FUND

### DISTRICT FUTURE OBLIGATIONS:

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

	Original Amount		Balance 12/31/2018
	Borrowed	Repaid	
2006A General Obligation Note	\$ 350,000	\$ 350,000	\$ -
2007A General Obligation Note	469,962	469,962	-
2008A General Obligation Note	3,655,000	3,655,000	0
2009A General Obligation Note	680,000	610,000	70,000
2010A General Obligation Note	78,000	60,000	18,000
2012B General Obligation Note	110,105	110,105	0
2013B General Obligation Note	445,000	240,000	205,000
2014A GO (to refinance 2007 Issue)	135,000	135,000	-
	<u>\$ 5,923,067</u>	<u>\$ 5,630,067</u>	<u>\$ 293,000</u>

### PRINCIPAL INTEREST TOTAL

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>293,000</u>	<u>13,495</u>	<u>306,495</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>	<u>2019 Budget</u>
Stewart Avenue LLC	\$ 443,770	\$ 438,484	
Stewart Avenue LLC	<u>1,035,942</u>	<u>75,000</u>	<u>251,883</u>
Total	<u>\$ 1,479,712</u>	<u>\$ 513,484</u>	<u>\$ 251,883</u>



## TAX INCREMENT DISTRICT NUMBER SEVEN FUND

### CASH FLOW PROJECTIONS:

The cash flow predicts deficits decreasing during the life of the district. The developer incentives in 2019-2021 represent the obligation to Stewart Avenue LLC.

### 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)
11 2016	\$613,851	\$5,850		\$440	\$40,442			\$574,301	(\$5,398)	(\$1,999,763)
12 2017	\$562,113	\$2,807		\$117,240	\$9,493			\$525,634	(\$147,033)	(\$2,146,796)
<b>ESTIMATED</b>										
13 2018	\$515,394	\$8,150			\$9,632			\$954,823	\$440,911	(\$1,705,885)
14 2019	\$130,545	\$8,150	\$251,883		\$19,563			\$783,543 *	\$412,528	(\$1,293,357)
15 2020	\$51,350	\$8,150	\$300,000		\$19,563			\$880,750	\$540,813	(\$752,544)
16 2021	\$42,400	\$8,150	\$409,059		\$19,563			\$997,750	\$557,704	(\$194,840)
17 2022	\$41,600	\$1,000			\$19,563			\$997,750	\$974,713	\$779,873
18 2023	\$40,600								(\$40,600)	\$739,273
<b>TOTAL</b>	<b>\$6,805,468</b>	<b>\$182,094</b>	<b>\$1,474,426</b>	<b>\$5,760,392</b>	<b>\$234,899</b>	<b>\$352,169</b>	<b>\$5,788,067</b>	<b>\$8,586,518</b>		

\* Tax Revenue reduced due to assessment disputes

### DISTRICT VALUATIONS:

YEAR	EQUALIZED VALUATION	PERCENTAGE CHANGE
Base Value	\$29,525,900	-
2007	33,464,200	13.34%
2008	45,606,100	36.28%
2009	43,049,900	-5.60%
2010	44,101,100	2.44%
2011	43,069,800	-2.34%
2012	41,341,000	-4.01%
2013	44,562,100	7.79%
2014	49,545,600	11.18%
2015	50,526,800	1.98%
2016	48,662,900	-3.69%
2017	64,740,300	33.04%
2018	58,546,000	-9.57%

# TAX INCREMENT DISTRICT NUMBER EIGHT FUND

## MISSION:

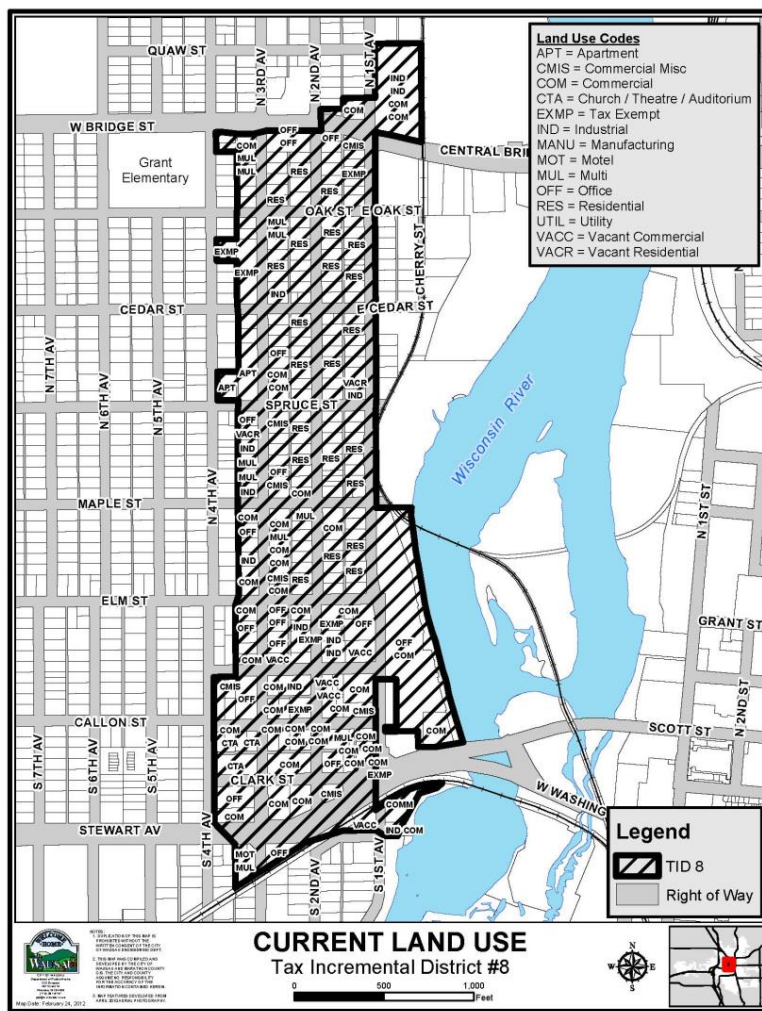
To fund public infrastructure, support economic development and blight elimination within the District. This district will complement the efforts of Tax Increment District Number Three located on the east side of the river.

## 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.

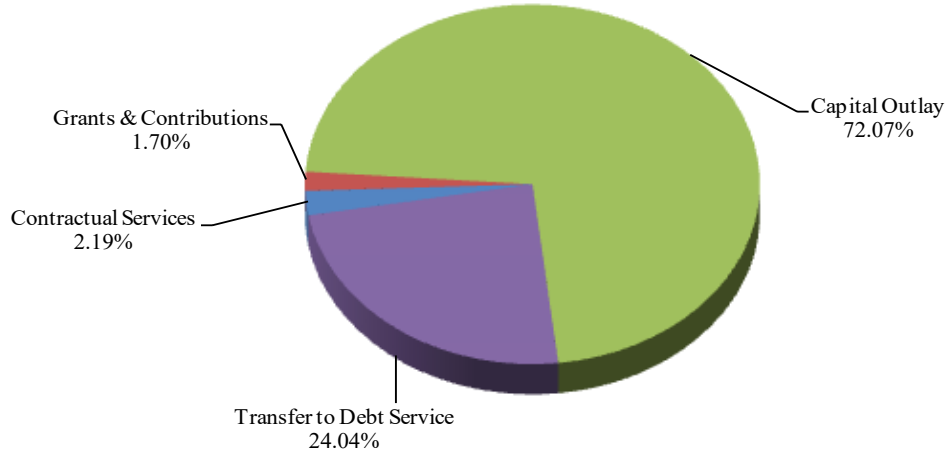
## DISTRICT FACTS:

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

	2016	2017	2018			2019		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Contractual Services	\$ 101,708	\$ 19,575	\$ 6,150	\$ 6,150	\$ 20,150	\$ 50,150	\$ 50,150	\$ 50,150
Grants & Contributions	317,835	-	57,500	57,500	4,213	39,000	39,000	39,000
Capital Outlay	1,814,635	25,496	380,395	380,395	380,395	1,650,000	1,650,000	1,650,000
Transfer to Debt Service	118,441	154,714	152,549	152,549	163,274	550,378	550,378	550,378
<b>Total Expenses</b>	<b>\$ 2,352,619</b>	<b>\$ 199,785</b>	<b>\$ 596,594</b>	<b>\$ 596,594</b>	<b>\$ 568,032</b>	<b>\$ 2,289,528</b>	<b>\$ 2,289,528</b>	<b>\$ 2,289,528</b>
Taxes	\$ 396,319	\$ 243,600	\$ 304,112	\$ 304,112	\$ 305,211	\$ 444,289	\$ 444,289	\$ 444,289
Special Assessments	24,576	8,906	20,000	20,000	8,000	8,000	8,000	8,000
Miscellaneous	5,575	246	2,000	2,000	225,260	300	300	300
Debt Proceeds	755,000					1,650,000	1,650,000	1,650,000
<b>Total Revenues</b>	<b>\$ 1,181,470</b>	<b>\$ 252,752</b>	<b>\$ 326,112</b>	<b>\$ 326,112</b>	<b>\$ 538,471</b>	<b>\$ 2,102,589</b>	<b>\$ 2,102,589</b>	<b>\$ 2,102,589</b>

### BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The 2019 budget provides for debt retirement, street improvements and developer payments required under the Schierl agreement and administrative costs.

## TAX INCREMENT DISTRICT NUMBER EIGHT FUND

### CASH FLOW PROJECTIONS:

#### TAX INCREMENTAL DISTRICT NUMBER EIGHT CASH FLOW PROJECTIONS

		USES OF FUNDS						SOURCES OF FUNDS				
Year	Annual Projected	1st Avenue Debt Service	Ist Avenue Retirement	Administrative, Organization & Discretionary Costs	Developer Payments	CVS Tax Claim	Capital Expenditures	Debt Proceeds	Other Income	Tax Increment	Annual Surplus (Deficit)	Cumulative Balance
<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
5	2016	118,441		96,623	275,000	42,835	1,819,722	755,000	231,968	194,502	(1,171,151)	187,811
6	2017	154,714		19,576	57,500		25,496		198,481	111,771	52,966	240,777
<b>ESTIMATED</b>												
7	2018	163,274		20,150	4,213		380,395		233,260	305,211	(29,561)	211,216
8	2019	550,378		50,150	39,000		1,650,000	1,650,000	8,300	444,289	(186,939)	24,277
9	2020	149,506	190,000	9,000	39,000				8,300	384,289	5,083	29,360
10	2021	147,624	190,000	9,000	41,000				8,300	399,289	19,965	49,325
11	2022	150,440	190,000	9,000	41,000				8,300	399,289	17,149	66,474
12	2023	147,963	190,000	9,000	43,000				8,300	399,289	17,626	84,100
13	2024	150,182	190,000	9,000	22,787				8,300	399,289	35,620	119,720
14	2025	147,031	190,000	9,000					8,300	399,289	61,558	181,278
15	2026	59,675	190,000	9,000					8,300	399,289	148,914	330,192
16	2027	58,275	190,000	9,000					8,300	399,289	150,314	480,506
17	2028	56,875	190,000	9,000					8,300	399,289	151,714	632,220
18	2029	55,363	190,000	9,000					8,300	399,289	153,226	785,446
19	2030	53,738		9,000					8,300	399,289	344,851	1,130,297
20	2031	52,113		9,000					283,300	399,289	621,476	1,751,773
21	2032	40,650							8,300	399,289	366,939	2,118,712
<b>TOTAL</b>		<b>\$2,265,571</b>	<b>\$1,900,000</b>	<b>\$339,562</b>	<b>\$562,500</b>	<b>\$42,835</b>	<b>\$4,195,613</b>	<b>\$3,615,000</b>	<b>\$1,437,935</b>	<b>\$6,371,858</b>		

#### PROJECT COSTS:

2019 Ist Avenue 1,650,000

## 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%
2017	39,580,000	0.26%
2018	45,036,800	13.79%

### DISTRICT FUTURE OBLIGATIONS:

The City expects to retire the Foundation Loans in 2019, after the sale of West Side Battery and L&S Print Shop.

	Original Amount		
	Borrowed	Repaid	12/31/2018
2014 Foundation Loan	\$ 190,000		\$ 190,000
2016 Foundation Loan	200,000		200,000
2015 A Promissory Note	1,020,000	290,000	730,000
2016 B General Obligation Bond	555,000	40,000	515,000
	<u>\$ 1,965,000</u>	<u>\$ 330,000</u>	<u>\$ 1,635,000</u>

### Schedule of Maturities

	Principal	Interest	Total
2019	515,000	35,378	550,378
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>\$ 1,635,000</u>	<u>\$ 184,813</u>	<u>\$ 1,819,813</u>

## TAX INCREMENT DISTRICT NUMBER EIGHT FUND

### OUTSTANDING CITY 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 in annual payments of no more than \$57,500 based on the new increment collected on the improvements. In addition, the developer committed to increased employment. The loan disbursement was completed in 2016 and the first \$57,500 payment was made in 2017.

	<u>Authorized</u>	<u>Paid</u>	<u>2019 Budget</u>
TFB MI -LLC Loan	\$ 275,000	\$ 275,000	
TFB MI - LLC Grant	<u>287,500</u>	<u>57,500</u>	<u>39,000</u>
Total	<u>\$ 562,500</u>	<u>\$ 332,500</u>	<u>\$ 39,000</u>

# TAX INCREMENT DISTRICT NUMBER NINE FUND

## MISSION:

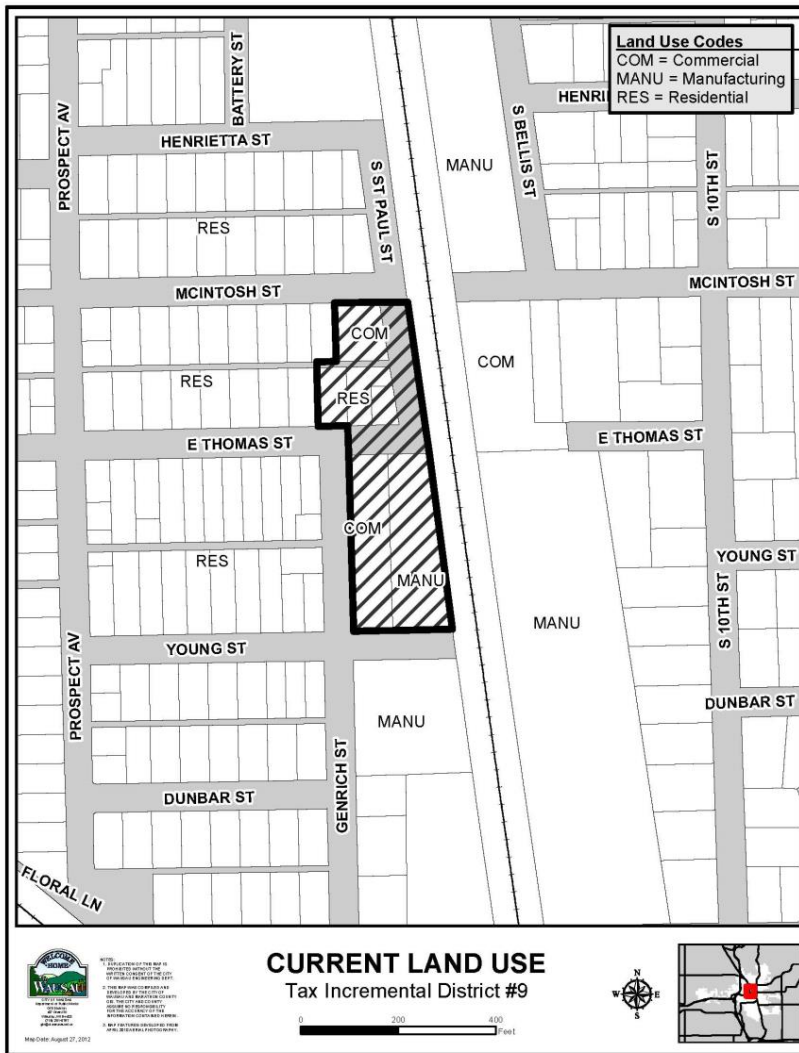
To fund public infrastructure, support economic development and blight elimination within the District. This district was specifically created to facilitate expansion of Big Bull Falls Brewery.

## 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.

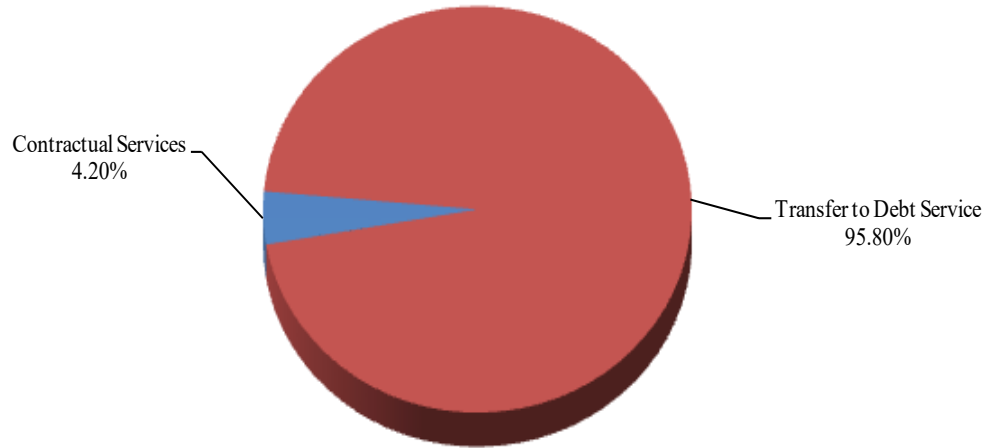
## DISTRICT FACTS:

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:



BUDGET SUMMARY								
	2016	2017	2018			2019		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Contractual Services	\$ 2,267	\$ 3,511	\$ 3,150	\$ 3,150	\$ 3,150	\$ 3,150	\$ 3,150	\$ 3,150
Transfer to Debt Service	74,674	73,861	72,935	72,935	72,935	71,798	71,798	71,798
<b>Total Expenses</b>	<b>\$ 76,941</b>	<b>\$ 77,372</b>	<b>\$ 76,085</b>	<b>\$ 76,085</b>	<b>\$ 76,085</b>	<b>\$ 74,948</b>	<b>\$ 74,948</b>	<b>\$ 74,948</b>
Taxes	24,415	23,254	24,112	24,112	\$ 23,202	\$ 27,316	\$ 27,316	\$ 27,316
Miscellaneous	47,928	24,298	25,980	25,980	26,007	26,007	26,007	26,007
<b>Total Revenues</b>	<b>\$ 72,343</b>	<b>\$ 47,552</b>	<b>\$ 50,092</b>	<b>\$ 50,092</b>	<b>\$ 49,209</b>	<b>\$ 53,323</b>	<b>\$ 53,323</b>	<b>\$ 53,323</b>

### BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The 2019 budget 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%
2017	2,076,600	0.43%
2018	2,260,700	8.87%

**DISTRICT FUTURE OBLIGATIONS:**

	Original Amount		Balance 12/31/2018
	Borrowed	Repaid	
2013B General Obligation Note	630,000	325,000	305,000
	<u>\$630,000</u>	<u>\$325,000</u>	<u>\$305,000</u>

	PRINCIPAL	INTEREST	TOTAL
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>305,000</u>	<u>19,908</u>	<u>324,908</u>

## TAX INCREMENT DISTRICT NUMBER NINE FUND

### DISTRICT CASH FLOW PROJECTIONS:

The district expects to maintain a minor deficit balance till 2028. District revenues consist of Bull Fall loan repayments and tax increment.

### CASH FLOW PROJECTIONS

Year	USES OF FUNDS			SOURCES OF FUNDS				Annual Surplus (Deficit)	Cumulative Balance
	Existing Annual Debt Service	Administrative, Organization, & Discretionary Costs	Developer Incentives	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)
2016	\$74,674	\$2,267		\$47,928	\$175		\$24,240	(\$4,598)	(\$83,398)
2017	\$73,861	\$3,511		\$24,298	\$308		\$22,946	(\$29,820)	(\$113,218)
<b>ESTIMATED</b>									
2018	\$72,935	\$3,150		\$26,007	\$312		\$22,890	(\$26,876)	(\$140,094)
2019	\$71,798	\$3,150		\$26,007	\$550		\$26,766	(\$21,625)	(\$161,719)
2020	\$65,520	\$3,150		\$26,007	\$550		\$26,766	(\$15,347)	(\$177,066)
2021	\$64,125	\$3,150		\$26,007	\$550		\$26,766	(\$13,952)	(\$191,018)
2022	\$62,580	\$3,150		\$26,007	\$550		\$26,766	(\$12,407)	(\$203,425)
2023	\$60,885	\$3,150		\$26,007	\$550		\$26,766	(\$10,712)	(\$214,137)
2024		\$3,150		\$26,007	\$550		\$26,766	\$50,173	(\$163,964)
2025		\$3,150		\$26,007	\$550		\$26,766	\$50,173	(\$113,791)
2026		\$3,150		\$26,007	\$550		\$26,766	\$50,173	(\$63,618)
2027		\$3,150		\$26,007	\$550		\$26,766	\$50,173	(\$13,445)
2028		\$3,150		\$26,007	\$550		\$26,766	\$50,173	\$36,728
2029		\$3,150		\$26,007	\$550		\$26,766	\$50,173	\$86,901
<hr/>									
<b>TOTAL</b>	<b>\$700,651</b>	<b>\$87,588</b>	<b>\$600,000</b>	<b>\$493,858</b>	<b>\$25,364</b>	<b>\$631,300</b>	<b>\$466,632</b>		

# TAX INCREMENT DISTRICT NUMBER TEN FUND

## MISSION:

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

## RESPONSIBILITIES:

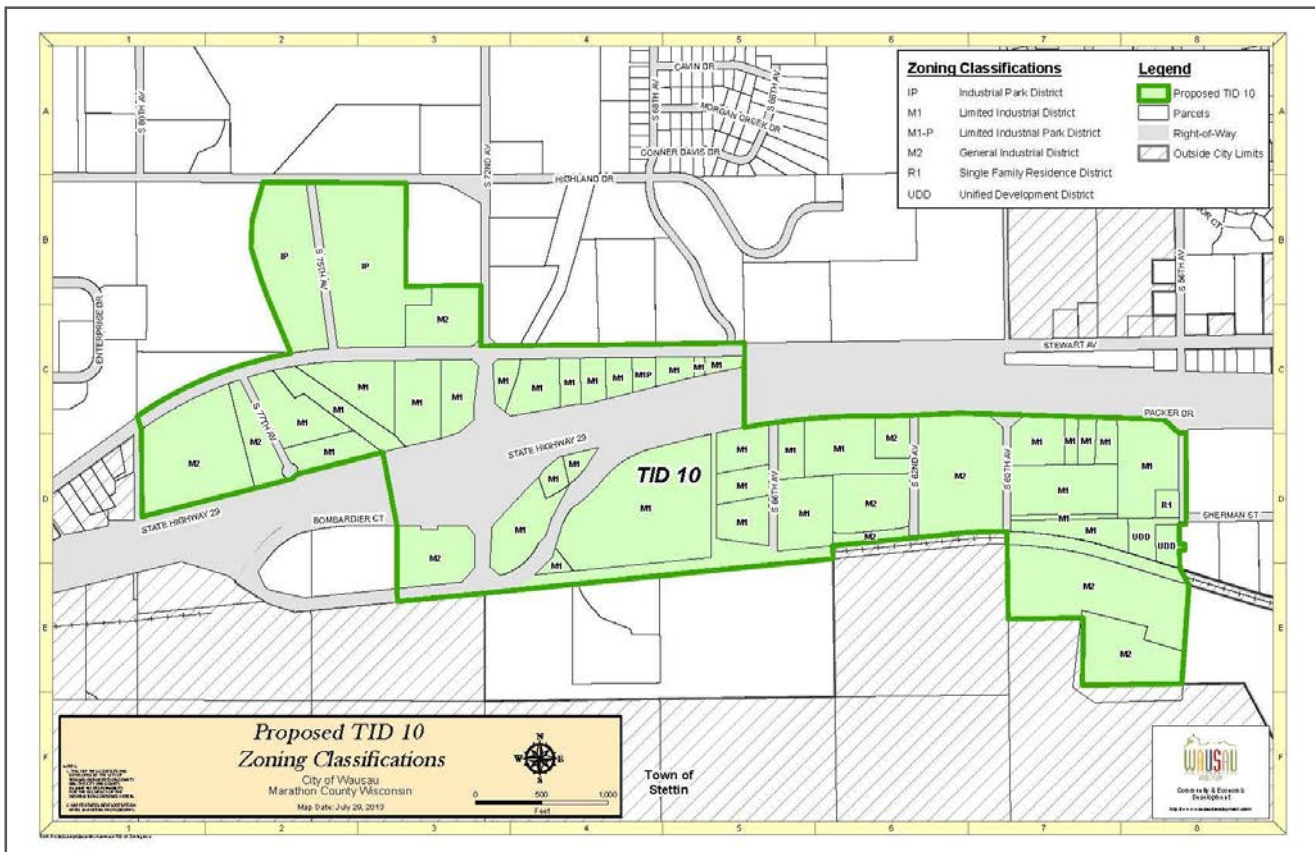
This fund accounts for the receipt of district increment, and other program income generated from the project. These funds are applied to debt service and other eligible capital costs.

## DISTRICT FACTS:

Creation Date: September 10, 2013

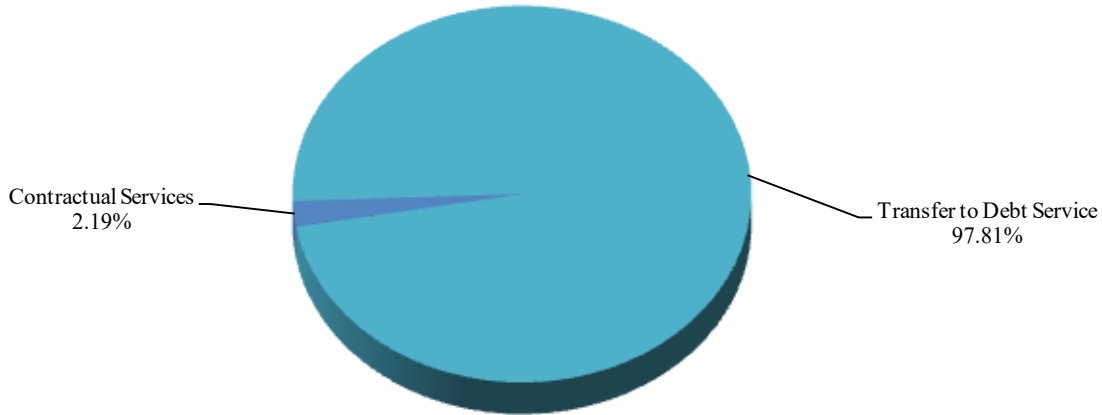
Last Date Project Costs Incurred: September 10, 2028

Mandated Final Dissolution Date: September 10, 2033



## TAX INCREMENT DISTRICT NUMBER TEN FUND

### BUDGET:



BUDGET SUMMARY								
	2016	2017	2018			2019		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Contractual Services	\$ 6,145	\$ 10,041	\$ 6,150	\$ 6,150	\$ 3,150	\$ 3,150	\$ 3,150	\$ 3,150
Grants & Contributions	125,000	-	-	-	-	-	-	-
Capital Outlay	-	102,452	-	-	-	-	-	-
Transfer to Debt Service	44,300	59,223	142,973	142,973	142,973	140,873	140,873	140,873
<b>Total Expenses</b>	<b>\$ 175,445</b>	<b>\$ 171,716</b>	<b>\$ 149,123</b>	<b>\$ 149,123</b>	<b>\$ 146,123</b>	<b>\$ 144,023</b>	<b>\$ 144,023</b>	<b>\$ 144,023</b>
Taxes	\$ 82,865	\$ 131,938	\$ 134,101	\$ 134,101	\$ 145,936	\$ 257,548	\$ 257,548	\$ 257,548
<b>Total Revenues</b>	<b>\$ 82,865</b>	<b>\$ 131,938</b>	<b>\$ 134,101</b>	<b>\$ 134,101</b>	<b>\$ 145,936</b>	<b>\$ 257,548</b>	<b>\$ 257,548</b>	<b>\$ 257,548</b>

### BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

Tax Increment District Number Ten was created in 2013 for the purpose of redeveloping existing industrial properties. No outstanding developer obligations exist. The 2019 budget provides for debt retirement and administration.

## TAX INCREMENT DISTRICT NUMBER TEN FUND

### DISTRICT FUTURE OBLIGATIONS:

	Original Amount		Balance 12/31/2017
	Borrowed	Repaid	
2014B Community Development Bond	\$310,000	40,000	\$270,000
2015B Corporate Purpose Bonds	\$1,225,000	\$85,000	\$1,140,000
	<u>\$1,535,000</u>	<u>\$125,000</u>	<u>\$1,410,000</u>

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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>\$1,410,000</u>	<u>\$ 245,924</u>	<u>\$ 1,655,924</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%
2017	50,501,400	1.13%
2018	54,938,100	8.79%

**TAX INCREMENT DISTRICT NUMBER TEN FUND**

**CASH FLOW PROJECTIONS:**

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

		USES OF FUNDS				SOURCES OF FUNDS			
Year		Debt Service	Administrative & Fiscal Charges	Developer Grant	Capital Expenditures	Debt Proceeds	Existing Increment	Annual Surplus (Deficit)	Cumulative Balance
<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)
4	2016	\$44,300	\$1,953	125,000	4,191		\$82,865	(\$92,579)	(\$267,093)
5	2017	\$59,223	\$10,041		102,452		\$131,938	(\$39,778)	(\$306,871)
<b>ESTIMATED</b>									
6	2018	\$142,973	\$3,150				\$145,936	(\$187)	(\$307,058)
7	2019	\$140,873	\$3,150				\$257,548	\$113,525	(\$193,533)
8	2020	\$138,773	\$3,150				\$258,451	\$116,528	(\$77,005)
9	2021	\$141,410	\$3,150				\$259,097	\$114,537	\$37,532
10	2022	\$143,723	\$3,150				\$259,745	\$112,872	\$150,404
11	2023	\$141,029	\$3,150				\$260,394	\$116,215	\$266,619
12	2024	\$143,210	\$3,150				\$261,045	\$114,685	\$381,304
13	2025	\$140,211	\$3,150				\$261,698	\$118,337	\$499,641
14	2026	\$136,910	\$3,150				\$262,352	\$122,292	\$621,933
15	2027	\$138,235	\$3,150				\$263,008	\$121,623	\$743,556
16	2028	\$139,410	\$3,150				\$263,666	\$121,106	\$864,662
17	2029	\$140,435	\$3,150				\$264,325	\$120,740	\$985,402
18	2030	\$111,705	\$3,150				\$264,986	\$150,131	\$1,135,533
19	2031		\$3,150				\$265,648	\$262,498	\$1,398,031
20	2032		\$3,150				\$266,312	\$263,162	\$1,661,193
21	2033		\$3,150				\$266,978	\$263,828	\$1,925,021
<b>TOTAL</b>		<b>\$1,922,705</b>	<b>\$141,439</b>	<b>\$1,325,000</b>	<b>\$548,828</b>	<b>\$1,535,000</b>	<b>\$4,328,993</b>		

# TAX INCREMENT DISTRICT NUMBER ELEVEN FUND

## MISSION:

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

## RESPONSIBILITIES:

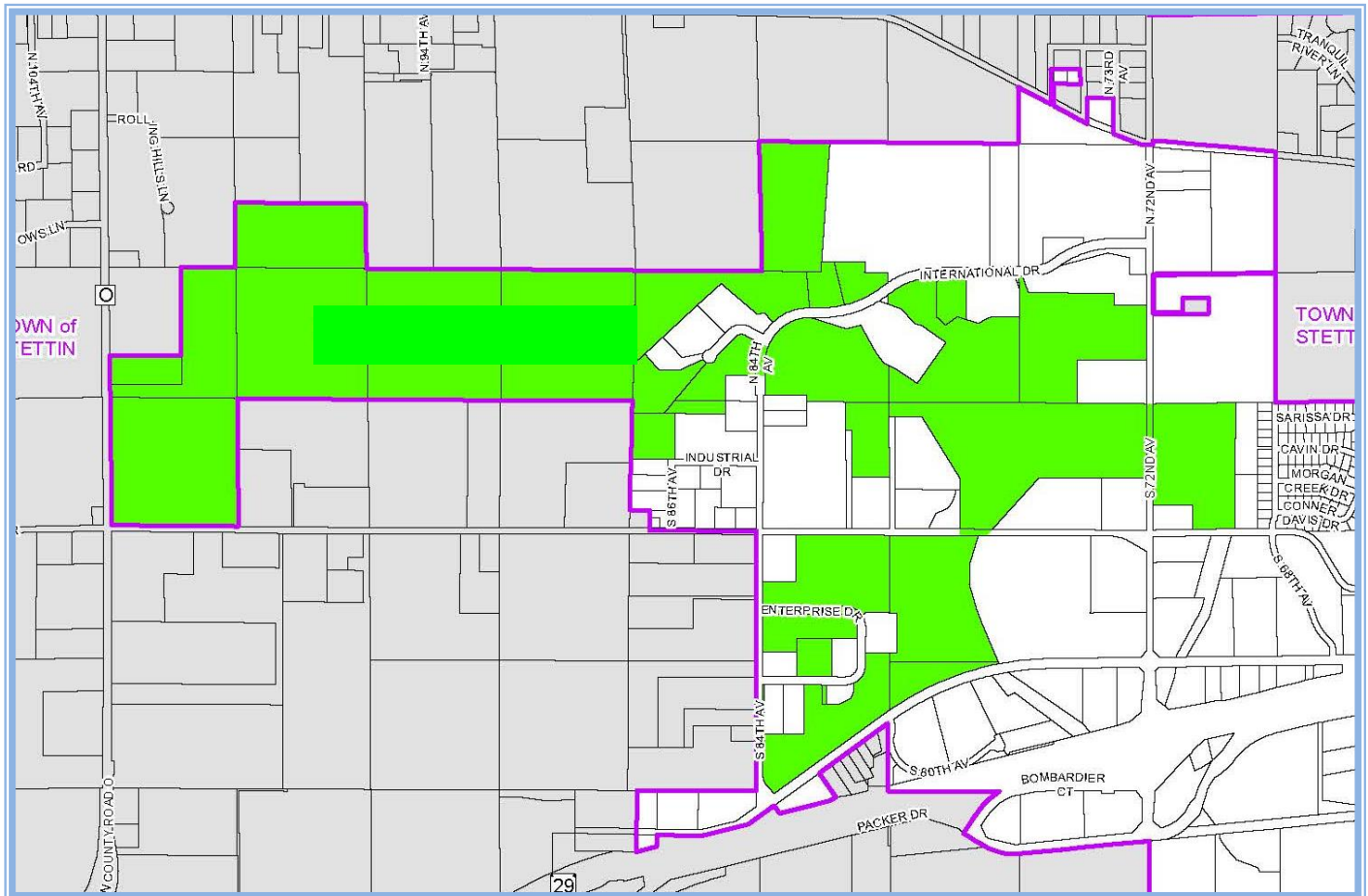
This fund accounts for the receipt of district increment, and other program income generated from the project. These funds are applied to debt service and other eligible capital costs.

## DISTRICT FACTS:

Creation Date: July 18, 2017

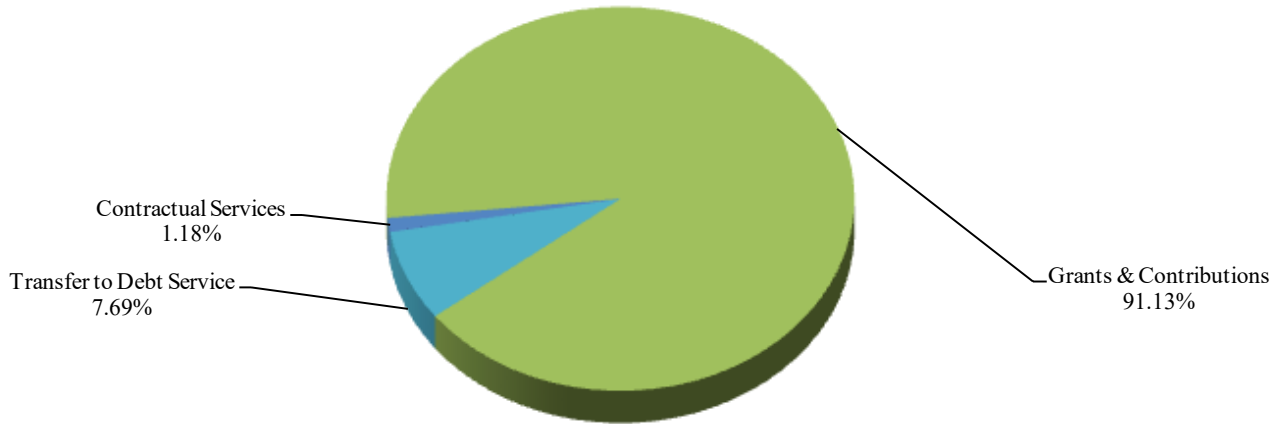
Last Date Project Costs Incurred: July 18, 2034

Mandated Final Dissolution Date: July 18, 2039



## TAX INCREMENT DISTRICT NUMBER ELEVEN FUND

### BUDGET:



### BUDGET SUMMARY

	2016	2017	2018			2019		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Contractual Services	\$ -	\$ 236,695	\$ 114,000	\$ 114,000	\$ 62,650	\$ 49,150	\$ 49,150	\$ 49,150
Debt Service	-	60,236	-	-	30,000	-	-	-
Grants & Contributions	-	-	4,000,000	4,000,000	200,000	3,800,000	3,800,000	3,800,000
Capital Outlay	-	3,039,911	2,289,920	2,289,920	2,932,302	-	-	-
Transfer to Debt Service	-	-	198,283	198,283	162,800	320,630	320,630	320,630
<b>Total Expenses</b>	<b>\$ -</b>	<b>\$ 3,336,842</b>	<b>\$ 6,602,203</b>	<b>\$ 6,602,203</b>	<b>\$ 3,387,752</b>	<b>\$ 4,169,780</b>	<b>\$ 4,169,780</b>	<b>\$ 4,169,780</b>
Taxes	\$ -	-	\$ -	\$ -	\$ -	\$ 40,076	\$ 40,076	\$ 40,076
Miscellaneous	-	40,461	-	-	45,001	-	-	-
Debt Proceeds	-	6,733,782	4,000,000	4,000,000	4,000,000	-	-	-
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 6,774,243</b>	<b>\$ 4,000,000</b>	<b>\$ 4,000,000</b>	<b>\$ 4,045,001</b>	<b>\$ 40,076</b>	<b>\$ 40,076</b>	<b>\$ 40,076</b>

### BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

Tax Increment District Number Eleven was created July of 2017 for the purpose of expanding the Wausau Business Campus. Phase 1 of the public infrastructure was approved in 2017 with completion expected in 2018. Great Lakes Cheese and Wausau Chemical construction should conclude in 2019. The \$4,000,000 developer payment scheduled in 2018 represents the districts share of the developer incentives authorized for Wausau Chemical. The payment is anticipated to begin in 2018 and conclude in 2019. The city will receive the first tax increment in 2019.



**TAX INCREMENT DISTRICT NUMBER ELEVEN FUND**

**CASH FLOW PROJECTIONS:**

**TAX INCREMENTAL DISTRICT NUMBER ELEVEN  
CASH FLOW PROJECTION**

Year	USES OF FUNDS					SOURCES OF FUNDS			Annual Surplus (Deficit)	Cumulative Balance
	Existing Debt Service	Future Debt and Refinancing	Developer Grant	Administrative Costs	Capital Expenditures	Debt Proceeds	Tax Increment	Other Income		
1 2017	\$60,237			\$116,096	\$3,160,509	\$6,600,000		\$174,243	\$3,437,401	\$3,437,401
<b>ESTIMATED</b>										
2 2018	162,800		200,000	92,650	2,932,302	4,000,000		45,001	657,249	4,094,650
3 2019	198,000	122,630	3,800,000	49,150			40,076		(4,129,704)	(35,054)
4 2020	198,000	136,255	590,605	8,000			1,256,210		323,350	288,297
5 2021	198,000	136,255	590,605	8,000			1,373,500		440,640	728,937
6 2022	99,000	136,255	590,605	8,000			1,373,500		539,640	1,268,577
7 2023	6,799,272	4,068,128	590,605	8,000		10,600,000	1,373,500		507,496	1,776,072
8 2024	-	1,275,000	590,605	8,000			1,373,500		(500,105)	1,275,967
9 2025	-	1,275,000	590,605	8,000			1,373,500		(500,105)	775,862
10 2026	-	1,275,000	590,605	8,000			1,373,500		(500,105)	275,757
11 2027	-	1,275,000	590,605	8,000			1,373,500		(500,105)	(224,348)
12 2028	-	1,275,000	590,605	8,000			1,373,500		(500,105)	(724,453)
13 2029	-	1,275,000	584,555	8,000			1,373,500		(494,055)	(1,218,508)
14 2030	-	1,275,000	500,000	8,000			1,373,500		(409,500)	(1,628,008)
15 2031	-	1,275,000		8,000			1,373,500		90,500	(1,537,508)
16 2032	-	1,275,000		8,000			1,373,500		90,500	(1,447,008)
17 2033	-	1,275,000		8,000			1,373,500		90,500	(1,356,508)
18 2034	-	-		8,000			1,373,500		1,365,500	8,992
19 2035	-	-					1,373,500		1,373,500	1,382,492
20 2036	-	-					1,373,500		1,373,500	2,755,992
<b>TOTAL</b>	<b>\$7,715,309</b>	<b>\$17,349,522</b>	<b>10,400,000</b>	<b>\$377,896</b>	<b>6,092,811</b>	<b>21,200,000</b>	<b>\$23,272,286</b>	<b>\$219,244</b>		

**DISTRICT DEVELOPMENT OBLIGATIONS:**

The Common Council approved two development agreements within Tax Increment District Eleven:

Great Lakes Cheese facility construction requires the City sell for \$1 property within the business campus for the facility site. In exchange, by specific performance dates, Great Lakes Cheese will construct a \$50,000,000 facility and increase FTE count by 125. In addition, the City will provide Great Lakes Cheese with 50% of increment for a ten year period not to exceed \$5,900,000 along with a contingency payment of \$500,000. Finally, Great Lakes Cheese will donate their existing 101 Devoe Street property to the City of Wausau .

Wausau Chemical will invest \$10,000,000 in facility and site costs. In exchange the City will convey the property for \$1 and contribute \$7,950,000 to defray construction and relocation costs. Wausau Chemical will donate their existing properties to the City of Wausau. Consistent with the TID project plan 50% of the developer payment is considered an obligation of TID 11.

**DISTRICT VALUATIONS:**

YEAR	EQUALIZED VALUATION	PERCENTAGE CHANGE
2017	\$1,386,400	
2018	2,980,000	114.95%

# TAX INCREMENT DISTRICT NUMBER TWELVE FUND

## MISSION:

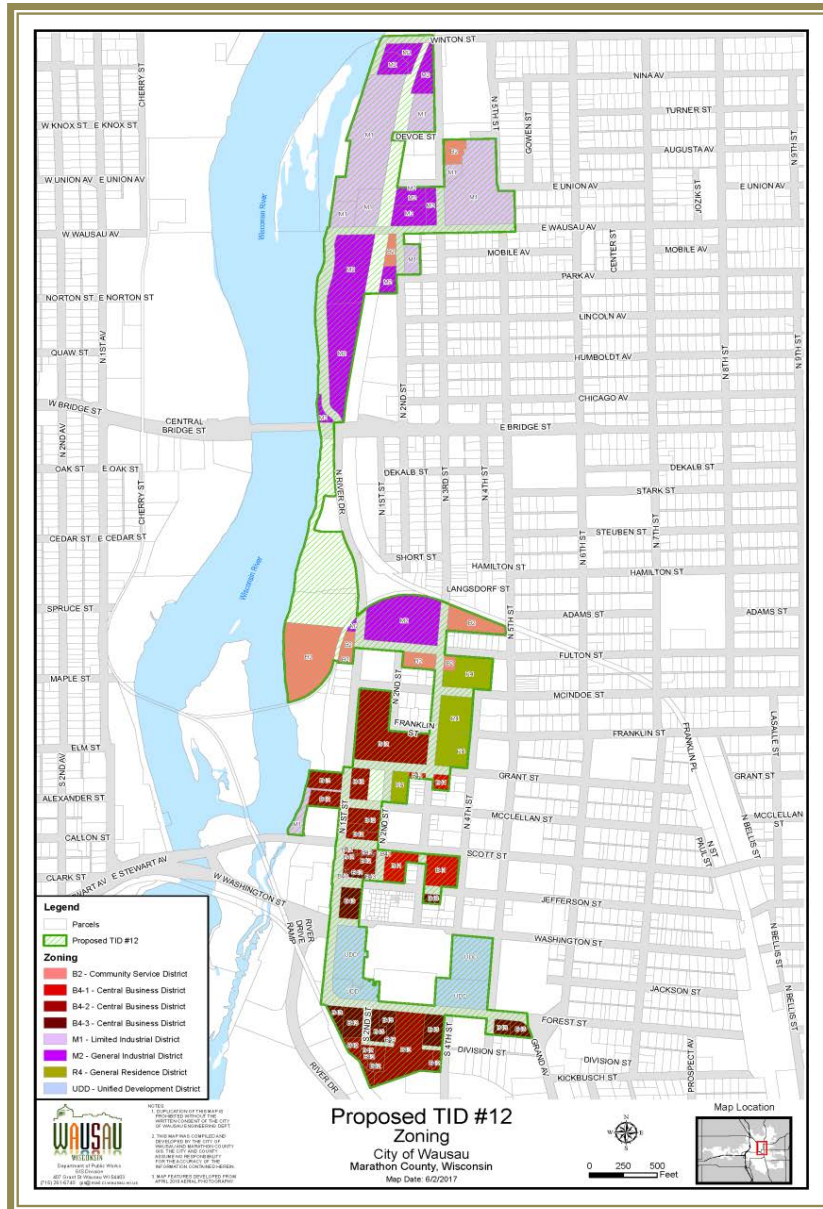
To fund the expansion of the City's business campus.

## 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.

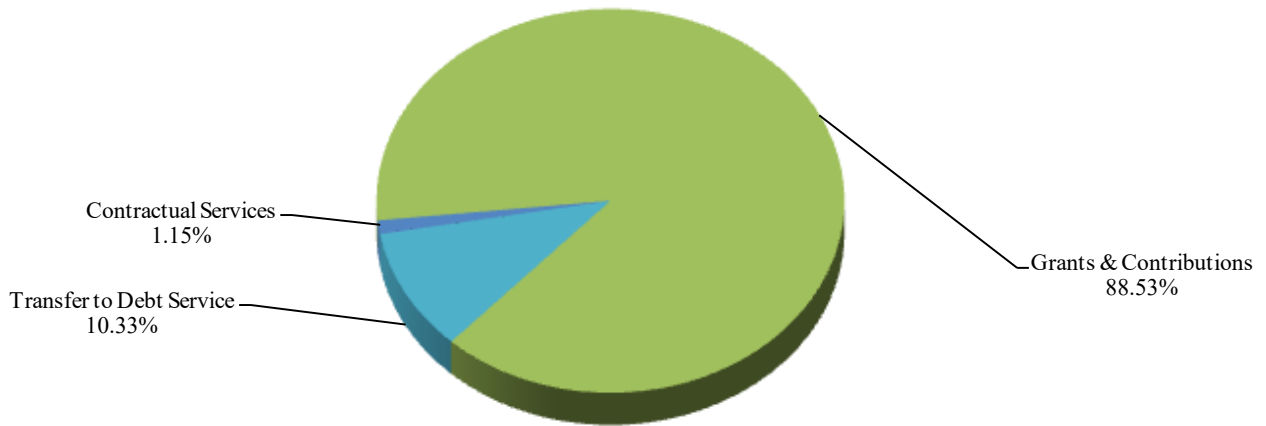
## DISTRICT FACTS:

Creation Date: July 18, 2017  
 Last Date Project Costs Incurred: July 18, 2034  
 Mandated Final Dissolution Date: July 18, 2043



## TAX INCREMENT DISTRICT NUMBER TWELVE FUND

### BUDGET:



BUDGET SUMMARY								
	2016	2017	2018			2019		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Contractual Services		\$ 222,350	\$ 80,000	\$ 80,000	\$ 50,150	\$ 25,150	\$ 25,150	\$ 25,150
Debt Service			13,750	13,750			-	-
Grants & Contributions			4,950,000	4,950,000	200,000	3,816,482	3,816,482	3,816,482
Capital Outlay			2,830,000	2,830,000	94,000	35,000	35,000	35,000
Transfer to Debt Service			109,000	109,000		122,630	122,630	122,630
<b>Total Expenses</b>	<b>\$ -</b>	<b>\$ 222,350</b>	<b>\$ 7,982,750</b>	<b>\$ 7,982,750</b>	<b>\$ 344,150</b>	<b>\$ 3,999,262</b>	<b>\$ 3,999,262</b>	<b>\$ 3,999,262</b>
<b>Taxes</b>								
Debt Proceeds			7,780,000	7,780,000	4,000,000			
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,780,000</b>	<b>\$ 7,780,000</b>	<b>\$ 4,000,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

### BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

Tax Increment District Number Twelve was created in July of 2017 for the purpose of facilitating redevelopment of the former Sears store and other properties located within the downtown and riverfront. The 2019 budget includes developer payments to Macndon of \$16,482 and Wausau Chemical of \$3,800,000; maintenance on the Sears Building and administrative costs. In addition, the first interest payment on the Wausau Chemical borrowing is budgeted for 2019.

## TAX INCREMENT DISTRICT NUMBER TWELVE FUND

### CASH FLOW PROJECTIONS:

#### TAX INCREMENTAL DISTRICT NUMBER TWELVE CASH FLOW PROJECTION

Year					SOURCES OF FUNDS		Annual Surplus (Deficit)	Cumulative Balance
	Future Debt and Refinancing	Developer Grant	Administrative Costs	Capital Expenditures	Debt Proceeds	Tax Increment		
1 2017			\$96,490	\$125,860			(\$222,350)	(\$222,350)
<b>ESTIMATED</b>								
2 2018		200,000	50,150	94,000	4,000,000		3,655,850	3,433,500
3 2019	122,630	3,816,482	25,150	35,000			(3,999,262)	(565,762)
4 2020	136,255	16,482	20,000			135,000	(37,737)	(603,499)
5 2021	136,255	16,482	20,000			675,000	502,263	(101,236)
6 2022	136,255	16,482	20,000			675,000	502,263	401,028
7 2023	4,068,128	16,482	20,000		4,000,000	675,000	570,391	971,418
8 2024	481,000	12,590	20,000			675,000	161,410	1,132,828
9 2025	481,000		20,000			675,000	174,000	1,306,828
10 2026	481,000		20,000			675,000	174,000	1,480,828
11 2027	481,000		20,000			675,000	174,000	1,654,828
12 2028	481,000		20,000			675,000	174,000	1,828,828
13 2029	481,000		20,000			675,000	174,000	2,002,828
14 2030	481,000		20,000			675,000	174,000	2,176,828
15 2031	481,000		20,000			675,000	174,000	2,350,828
16 2032	481,000		20,000			675,000	174,000	2,524,828
17 2033	481,000		20,000			675,000	174,000	2,698,828
18 2034	-		20,000			675,000	655,000	3,353,828
19 2035	-		20,000			675,000	655,000	4,008,828
20 2036	-		20,000			675,000	655,000	4,663,828
<b>TOTAL</b>	<b>\$9,409,522</b>	<b>4,095,000</b>	<b>\$511,790</b>	<b>254,860</b>	<b>8,000,000</b>	<b>\$10,935,000</b>		

### DISTRICT DEVELOPMENT OBLIGATIONS:

The Common Council approved the following development agreements within Tax Increment District Twelve:

Macndon Properties: Mark McDonald agreed to purchase properties near Athletic Park and make certain improvements in exchange for an annual payment equal 75% of the tax payment for a period of ten years not to exceed \$95,000.

Wausau Chemical will invest \$10,000,000 in facility and site costs. In exchange the City will convey the property for \$1 and contribute \$7,950,000 to defray construction and relocation costs. Wausau Chemical will donate their existing properties to the City of Wausau. The City's developer payment is allocated to Tax Increment District 11 and 12.

### DISTRICT VALUATIONS:

YEAR	EQUALIZED VALUATION	PERCENTAGE CHANGE
2017	\$32,285,000	
2018	23,866,700	-26.07%

CITY OF WAUSAU  
 CONSOLIDATED EXPENDITURES AND REVENUES INTERNAL SERVICE FUNDS  
 2019 BUDGET

	MOTOR POOL FUND	INSURANCE LIABILITY FUND	EMPLOYEE BENEFITS FUND	TOTAL
PERSONAL SERVICE	\$ 698,602	\$ -	\$ -	\$ 698,602
CONTRACTUAL SERVICES	304,600	105,000	90,950	500,550
SUPPLIES & EXPENSE	1,152,891	-	-	1,152,891
FIXED CHARGES	70,000	805,965	5,635,700	6,511,665
CAPITAL OUTLAY	1,707,372	-	-	1,707,372
OTHER FINANCING USES	140,000	-	-	140,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,073,465</b>	<b>\$ 910,965</b>	<b>\$ 5,726,650</b>	<b>\$ 10,711,080</b>
PUBLIC CHARGES FOR SERVICES	\$ -	\$ -	\$ 83,600	\$ 83,600
INTERGOVT CHARGES FOR SERVICES	3,641,000	875,000	5,644,936	10,160,936
MISCELLANEOUS REVENUE	59,000	50,000	-	109,000
<b>TOTAL REVENUE</b>	<b>\$ 3,700,000</b>	<b>\$ 925,000</b>	<b>\$ 5,728,536</b>	<b>\$ 10,353,536</b>

# MOTOR POOL FUND

## **MISSION:**

To provide each department it serves with safe, reliable and cost effective vehicles and equipment to ensure public safety. The motor pool strives to keep the capital acquisition and maintenance costs as low as possible while keeping the equipment maintained at a high standard.

## **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.
- Providing the necessary vehicles and equipment to each department through either purchase, rental, or lease

## **2018 ACCOMPLISHMENTS:**

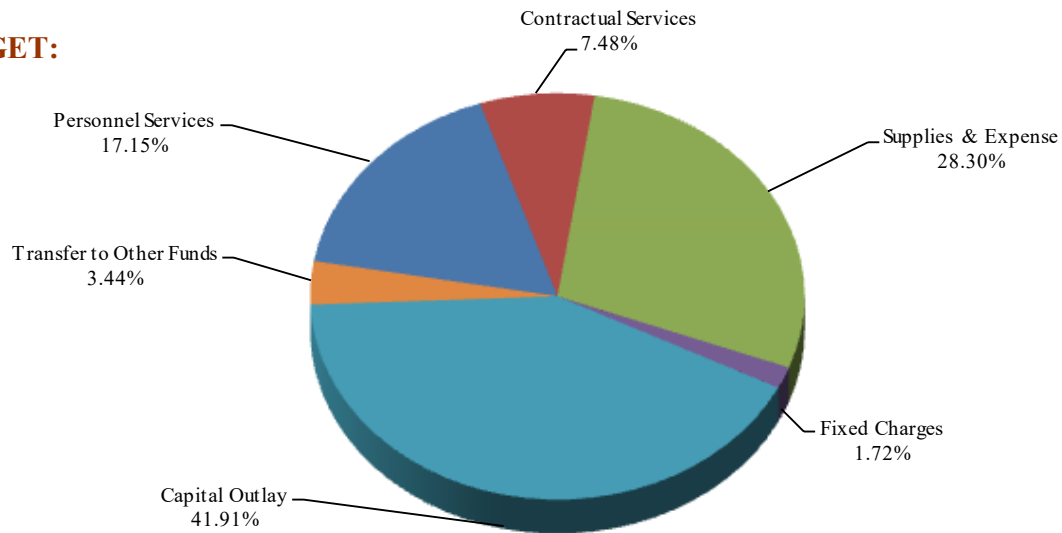
- The DPW shop maintained and repaired 442 pieces of equipment of which 217 are licensed vehicles or heavy equipment, and the remainder being attachments, support equipment or small powered equipment.
- The fueling island provided 113,166 gallons of diesel fuel and 90,492 gallons of unleaded fuel to Public Works, Police, Fire, Parks, Sewer and Water Departments
- The vehicles in the fleet were driven a total of 639,572 miles and the hourly used equipment were run for a total of 44,150 hours
- The DPW shop generated 1,770 repair orders. Total costs were \$931,290 for parts, \$882,239 for labor for a total of \$1,813,530 based on \$85 hr. labor rate.
- The DPW Shop has continued to save money by inventing new ways to maintain equipment we currently own to extend the life and lower the cost of operation, such as rebuilding salt spreaders to extend the life, continued preventative maintenance on all equipment and vehicles, and staying current with ever changing technologies.
- Continued partnership with NTC and the Wausau school system with the youth apprentice program
- Purchasing select equipment on a 5 year buyback program which ultimately lowers the total operating costs.
- Continued leasing light duty vehicles which will lower the overall operating cost of the fleet
- Continued with the equipment replacement plan which will keep the average age of the fleet down and ultimately lower the overall operating costs.
- Continued upkeep, inspections and maintenance of the fueling island to serve all departments fueling needs
- Striving to keep as much work "in house" as possible to reduce the amount of "out the door" costs
- Continuing education to keep up with ever changing trends, technology, and practices
- Continued to provide a safe, efficient fleet of vehicles and equipment to each department we serve so they can perform their jobs safely and effectively.

## MOTOR POOL FUND

### 2019 GOALS AND OBJECTIVES:

- To continue to provide efficient effective maintenance services
- Continue to evaluate fleet replacement schedules, and make decisions based on cost, downtime, repair history, etc.
- Review rental rates of equipment and adjust to accommodate rising costs of repairs
- Lease a portion of the fleet to save on maintenance costs and ease the burden on current staff
- Rent various equipment that's seasonal use or low usage to avoid costly purchase
- Evaluate overhead costs and adjust shop labor rate to accommodate rising costs
- Continue to provide training on new equipment and technologies
- Continue to provide a safe, effective, and efficient fleet of vehicles and equipment to each department
- Continue education for technicians to encourage certifications and acknowledge their efforts to provide efficient Service.

### BUDGET:



BUDGET SUMMARY									
	2016		2017		2018			2019	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted	
Personnel Services	\$ 571,139	\$ 664,924	\$ 704,539	\$ 704,539	\$ 681,629	\$ 698,602	\$ 698,602	\$ 698,602	
Contractual Services	352,897	260,000	250,600	250,600	281,600	304,600	304,600	304,600	
Supplies & Expense	775,287	910,206	1,085,791	1,085,791	1,080,200	1,152,891	1,152,891	1,152,891	
Fixed Charges	927,950	838,069	70,000	70,000	835,300	930,000	70,000	70,000	
Capital Outlay	-	-	1,619,488	2,119,724	2,119,800	1,707,372	1,707,372	1,707,372	
Transfer to Other Funds	150,000	125,000	125,000	125,000	125,000	125,000	140,000	140,000	
<b>Total Expenses</b>	<b>\$ 2,777,273</b>	<b>\$ 2,798,199</b>	<b>\$ 3,855,418</b>	<b>\$ 4,355,654</b>	<b>\$ 5,123,529</b>	<b>\$ 4,918,465</b>	<b>\$ 4,073,465</b>	<b>\$ 4,073,465</b>	
Intergovt Chgs	\$ 3,411,715	\$ 3,650,508	\$ 3,382,000	\$ 3,382,000	\$ 3,661,000	\$ 3,471,000	\$ 3,641,000	\$ 3,641,000	
Miscellaneous	138,413	268,641	33,000	33,000	85,000	59,000	59,000	59,000	
<b>Total Revenues</b>	<b>\$ 3,550,128</b>	<b>\$ 3,919,149</b>	<b>\$ 3,415,000</b>	<b>\$ 3,415,000</b>	<b>\$ 3,746,000</b>	<b>\$ 3,530,000</b>	<b>\$ 3,700,000</b>	<b>\$ 3,700,000</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.

Below is a summary of the required future replacements and the negative impact to the fund:

#### MOTOR POOL ROLLING STOCK REPLACEMENT FUND

PROPOSED	BUDGET				
	2019	2020	2021	2022	2023
DPW Replacements	1,281,978	1,305,022	1,433,517	1,409,097	1,365,969
Police Replacement	138,134	177,490	173,623	169,096	163,118
Fire Replacement	252,260	516,909	527,247	1,195,093 *	546,110
<b>Total</b>	<b>1,672,372</b>	<b>1,999,421</b>	<b>2,134,387</b>	<b>2,773,286</b>	<b>2,075,197</b>
Cash from Operations	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000
Beginning Balance	2,016,495				
Ending Balance	2,044,123	1,744,702	1,310,315	237,029	(138,168)

\*Aerial Replacement

### BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2019	\$4,073,465	\$218,047	5.66%
2018	\$3,855,418	(\$326,814)	-7.81%
2017	\$4,182,232	\$326,814	8.48%
2016	\$3,855,418	\$936,243	32.07%
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%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2019	\$3,700,000	\$285,000	8.35%
2018	\$3,415,000	\$268,500	8.53%
2017	\$3,146,500	(\$268,500)	-7.86%
2016	\$3,415,000	\$202,000	6.29%
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%



## MOTOR POOL FUND

### WORKING CAPITAL HISTORY:

2017	\$2,375,411
2016	\$1,047,631
2015	\$890,718
2014	\$526,017
2013	\$807,770
2012	\$1,217,719
2010	\$902,419
2009	(\$234,963)

# LIABILITY INSURANCE FUND

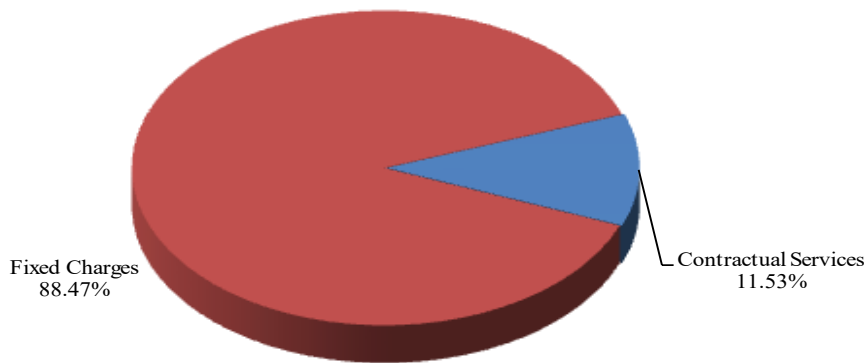
## MISSION:

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								
	2016	2017	2018			2019		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Contractual Services	\$ 209,078	\$ 82,879	\$ 105,000	\$ 105,000	\$ 105,000	\$ 105,000	\$ 105,000	\$ 105,000
Fixed Charges	638,198	1,076,159	807,800	807,800	672,145	805,965	805,965	805,965
<b>Total Expenses</b>	<b>\$ 847,276</b>	<b>\$ 1,159,038</b>	<b>\$ 912,800</b>	<b>\$ 912,800</b>	<b>\$ 777,145</b>	<b>\$ 910,965</b>	<b>\$ 910,965</b>	<b>\$ 910,965</b>
Intergovernmental Charges	\$ 781,040	\$ 782,044	\$ 875,000	\$ 875,000	\$ 875,000	\$ 875,000	\$ 875,000	\$ 875,000
Miscellaneous Revenues	141,689	55,073	50,000	50,000	50,000	50,000	50,000	50,000
<b>Total Revenues</b>	<b>\$ 922,729</b>	<b>\$ 837,117</b>	<b>\$ 925,000</b>	<b>\$ 925,000</b>	<b>\$ 925,000</b>	<b>\$ 925,000</b>	<b>\$ 925,000</b>	<b>\$ 925,000</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. The City purchased pollution insurance through CVMIC beginning in 2018.

## INSURANCE FUND

2019 policy plan costs are estimated as follows:

Employment Practices	\$ 24,834
Public Liability	190,871
Auto	59,860
Crime Policy	1,700
Storage Tank Liability	11,000
Building and Boiler	119,500
Airport Insurance	3,500
Workers Compensation	42,000
Pollution Insurance	4,500

### BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2019	\$910,965	(\$1,835)	-0.20%
2018	\$912,800	(\$35,000)	-3.69%
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
2019	\$925,000	\$0	0.00%
2018	\$925,000	(\$22,800)	-2.41%
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:

2017	\$613,092
2016	756,624
2015	965,017
2014	624,678
2013	584,191
2012	380,077
2011	221,998
2010	51,043
2009	(41,075)
2008	(110,702)
2007	(113,359)

# EMPLOYEE BENEFIT FUND

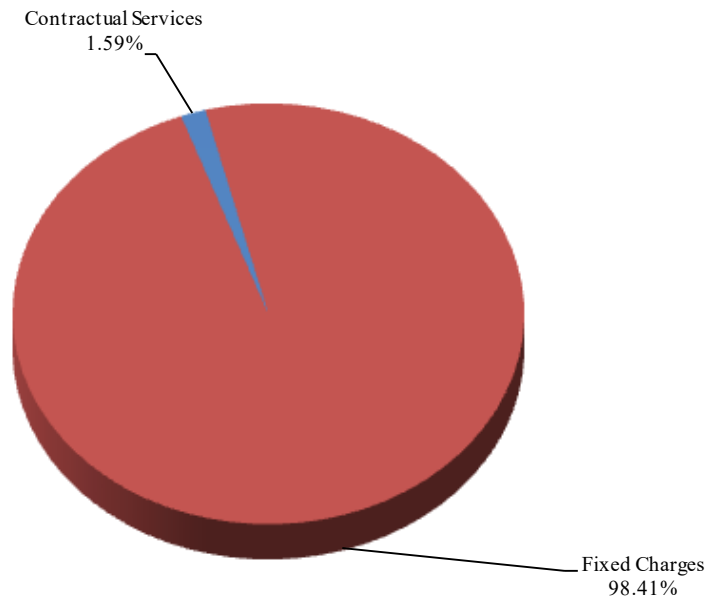
## MISSION:

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

	2016	2017	2018			2019		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommend	Adopted
Contractual Services	\$ 266,338	\$ 192,148	\$ 73,963	\$ 73,963	\$ 90,950	\$ 90,950	\$ 90,950	\$ 90,950
Fixed Charges	5,065,797	4,750,868	5,722,868	5,722,868	4,790,494	5,635,700	5,635,700	5,635,700
<b>Total Expenses</b>	<b>\$ 5,332,135</b>	<b>\$ 4,943,016</b>	<b>\$ 5,796,831</b>	<b>\$ 5,796,831</b>	<b>\$ 4,881,444</b>	<b>\$ 5,726,650</b>	<b>\$ 5,726,650</b>	<b>\$ 5,726,650</b>
Public Charges for Services	\$ 4,299	\$ 19,466	\$ 9,905	\$ 9,905	\$ 80,600	\$ 83,600	\$ 83,600	\$ 83,600
Intergovernmental Charges	5,369,078	5,391,729	5,865,925	5,865,925	5,443,536	5,644,936	5,644,936	5,644,936
<b>Total Revenues</b>	<b>\$ 5,373,377</b>	<b>\$ 5,411,195</b>	<b>\$ 5,875,830</b>	<b>\$ 5,875,830</b>	<b>\$ 5,524,136</b>	<b>\$ 5,728,536</b>	<b>\$ 5,728,536</b>	<b>\$ 5,728,536</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. The insurance consultant reviewed the structure of our claim allocation and determined that the City would reduce administrative costs and eliminate confusion for employees by eliminating the HRA component of the plan beginning in 2018. The change would result in lower deductibles to compensate for the removal of the HRA component. This change does not impact the out-of-pocket expenses incurred by employees. The HRA fund was closed in 2018 and the accumulated equity transferred to the Employee Benefit Fund.

### BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2019	\$5,726,650	(\$70,181)	-1.21%
2018	\$5,796,831	(\$29,445)	-0.51%
2017	\$5,826,276	(\$245,992)	-4.05%
2016	\$6,072,268	\$127,409	2.14%
2015	\$5,944,859	\$148,028	2.55%
2014	\$5,796,831	new fund	

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2019	\$5,728,536	(\$147,294)	-2.51%
2018	\$5,875,830	\$42,570	0.73%
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:

2017	\$704,448*
2016	\$236,270
2015	\$195,028
2014	\$325,294
2013	\$717,585
2012	\$316,970

\*The City endeavors to increase reserves in the fund. 2017 provided a healthy increase and 2018 is also expected to increase reserves.

CITY OF WAUSAU  
CONSOLIDATED EXPENDITURES AND REVENUES ENTERPRISE FUNDS  
2019 BUDGET

	WATER UTILITY FUND	SEWERAGE UTILITY FUND	METRORIDE FUND	PARKING FUND	AIRPORT FUND	ANIMAL CONTROL FUND	TOTAL
PERSONAL SERVICE	1,579,616	1,145,143	2,324,627	284,984	7,209	75,277	5,416,855
CONTRACTUAL SERVICES	1,034,350	1,311,700	415,934	628,131	247,650	97,230	3,734,995
SUPPLIES & EXPENSE	910,700	500,800	628,305	42,800	9,850	7,000	2,099,455
BUILDING MATERIALS	506,128	162,500	-	5,900	-	-	674,528
FIXED CHARGES	983,600	1,319,400	48,714	801,600	185,740	21,000	3,360,054
DEBT SERVICE	60,500	212,000	-	-	-	-	272,500
GRANTS, CONTRIBUTIONS & OTHER	2,000	1,000	-	-	-	-	3,000
CAPITAL OUTLAY	-	-	-	54,000	-	-	54,000
OTHER FINANCING USES	1,100,000	498,000	-	-	-	-	1,598,000
<b>TOTAL EXPENSES</b>	<b>6,176,894</b>	<b>5,150,543</b>	<b>3,417,580</b>	<b>1,817,415</b>	<b>450,449</b>	<b>200,507</b>	<b>17,213,387</b>
GENERAL PROPERTY TAXES	-	-	830,413	50,000	101,000	40,747	1,022,160
INTERGOVERNMENTAL GRANTS & SERVICES	-	-	1,943,425	-	-	-	1,943,425
LICENSES & PERMITS	-	-	-	-	-	120,700	120,700
FINES & FORFEITURES	-	-	-	260,000	-	7,200	267,200
PUBLIC CHARGES FOR SERVICES	5,332,500	5,268,900	428,512	672,975	17,000	2,000	11,721,887
INTERGOVT CHARGES FOR SERVICES	-	-	15,230	-	-	29,860	45,090
MISCELLANEOUS REVENUE	9,300	18,300	-	1,500	101,250	-	130,350
OTHER FINANCING SOURCES	10,000	40,000	-	-	-	-	50,000
<b>TOTAL REVENUES</b>	<b>5,351,800</b>	<b>5,327,200</b>	<b>3,217,580</b>	<b>984,475</b>	<b>219,250</b>	<b>200,507</b>	<b>15,300,812</b>

# WAUSAU WATER WORKS

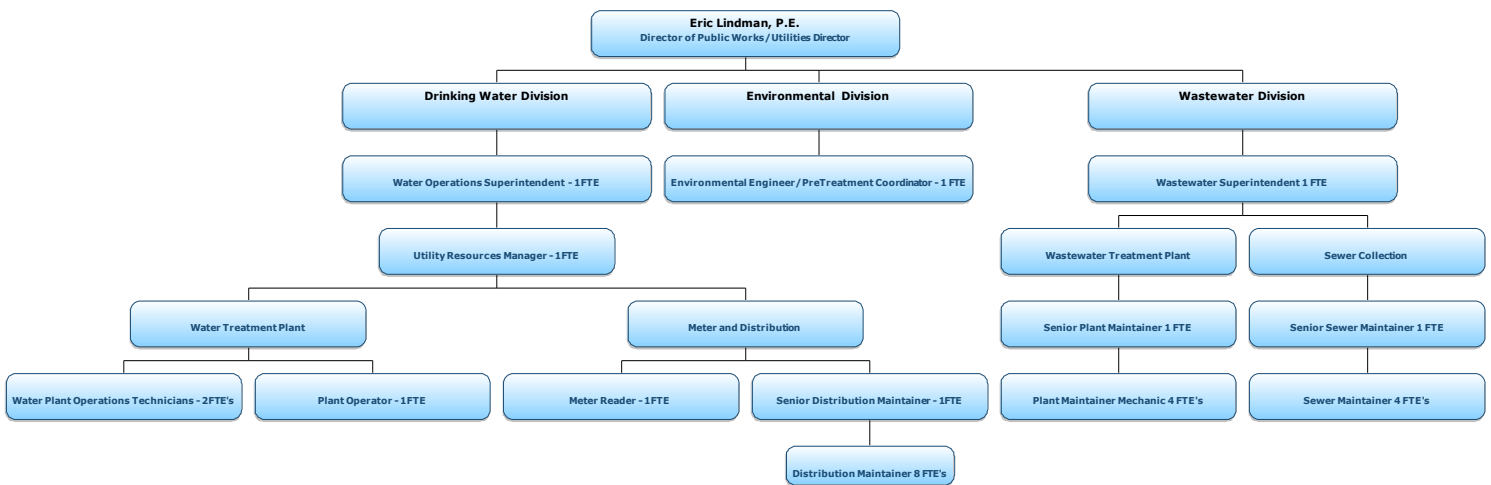
## MISSION:

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 consists of 250 miles of sewer mains with manholes for access to clean and inspect. There are 25 sewage lift stations which assist in conveyance of sewage when gravity service is not possible and an 8.2 million gallon per day treatment facility which enhances quality prior to discharge to the Wisconsin River. The treatment plant performance is governed by a Wisconsin Pollution Discharge Elimination System Permit and Federal Pre-treatment Regulations.

## ORGANIZATIONAL STRUCTURE:



## STAFFING LEVELS:

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Total	28.5	28.5	27.5	27.5	26.5	26.5	26.5	26.5	21.5	26.5

**ACCOMPLISHMENTS:**

**WATER**

- Implemented a water rate increase.
- Performed lead and copper testing per DNR requirements.
- Performed cross connection tests on all City owned facilities.
- Completed a leak detection survey.
- Met all State and Federal Water Quality Requirements.
- Implemented a comprehensive residential cross connection program.
- Unidirectional flushing & continuation of the unidirectional program.
- Exercised over 10% of the valves in the water system as required by the WDNR.
- Upgraded portions of the distribution system through maintenance activities and street reconstruction projects.
- Secured an additional well site.

**SEWER**

- Completed Facilities Plan.
- Installed transducer and floats to monitor for back-ups at Sturgeon Eddy siphon.
- Reconstructed 72<sup>nd</sup> Avenue Lift Station.
- Replaced Polymer Mixing Systems.
- South Primary Digester Cover replacement in progress.
- Coordinated sewer main reconstruction with street reconstruction.
- Contracted 1500 feet of Cured in Place Pipe (CIPP) lining to maintain sewer mains.

**GOALS AND OBJECTIVES:**

**WATER**

- Install looping mains and make improvements 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.
- Complete and start implementation of the 20 year facility plan ensuring a safe and adequate water supply into the future.
- Change the residential customer meters to a 20 year program, reducing operational and maintenance costs.

**SEWER**

- Complete design and secure funding for facility upgrades.
- Design and construct new river crossing siphons.
- Rehab sewer lines as needed to extend main life.
- Address electrical hazards in lift station control panels.
- Identify and address inflow and infiltration issues.
- Continue CIPP sewer lining projects.

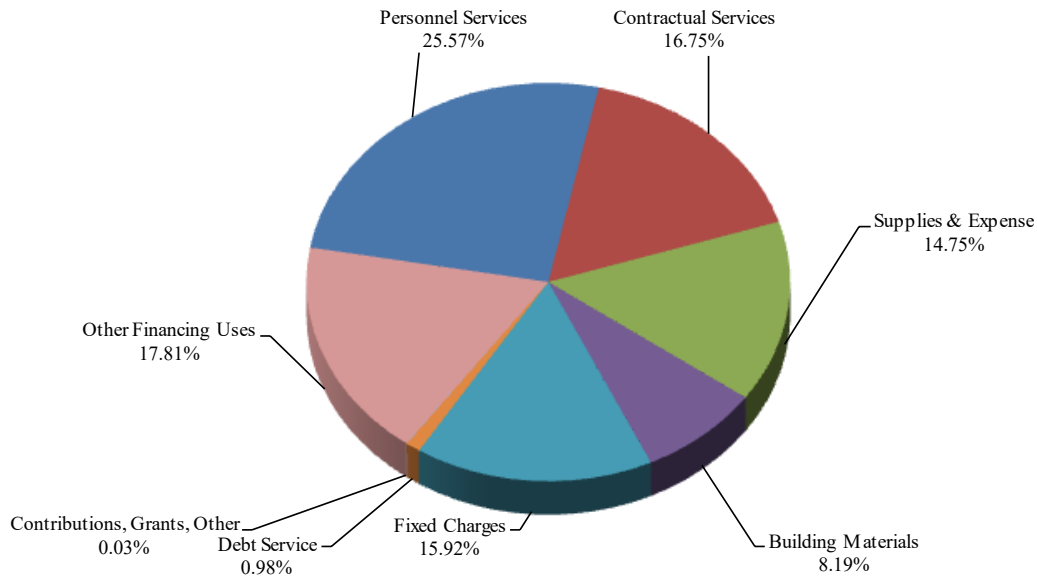
**OPERATING INDICATORS:**

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
<b>Water</b>												
Miles of Main	233.6	233.3	233.3	233.4	232.3	232.3	232.3	232.27	231.9	231.6	230.6	229.8
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	5.5
Fire Hydrants	1628	1624	1624	1627	1619	1612	1607	1606	1602	1600	1587	1571
<b>Sewer</b>												
Miles of Main	232.1	227.2	227.2	227.2	227.16	226.5	226.5	226.7	226.2	228.6	226.3	226.3



# WAUSAU WATER WORKS

## WATER BUDGET:



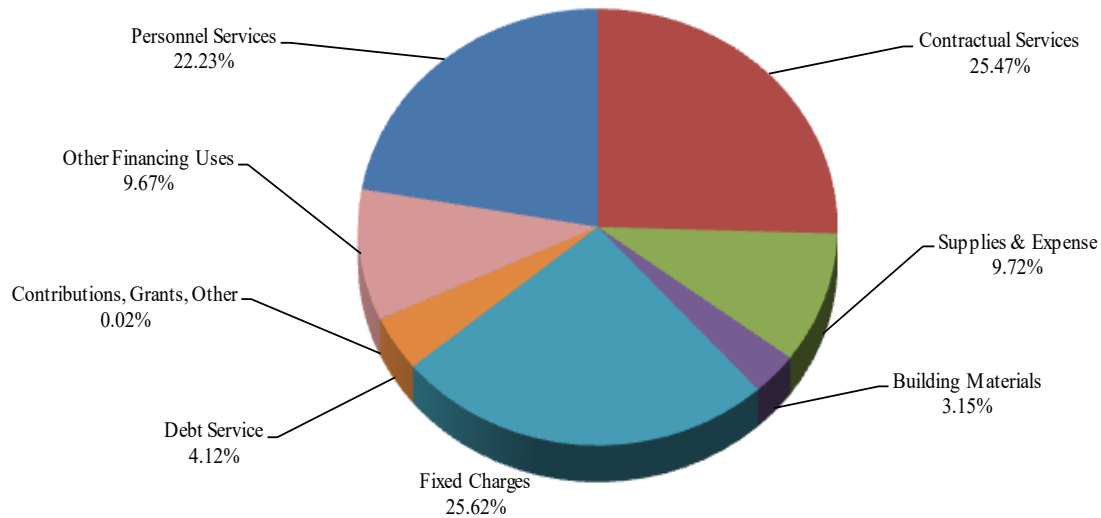
### BUDGET SUMMARY

	2016		2018			2019		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 1,310,405	\$ 1,328,827	\$ 1,523,167	\$ 1,523,167	\$ 1,539,248	\$ 1,579,616	\$ 1,579,616	\$ 1,579,616
Contractual Services	724,548	750,314	961,850	961,850	934,850	1,034,350	1,034,350	1,034,350
Supplies & Expense	476,744	426,074	1,048,100	1,048,100	1,006,600	910,700	910,700	910,700
Building Materials	329,496	341,580	510,900	510,900	488,900	506,128	506,128	506,128
Fixed Charges	946,271	961,021	983,400	983,400	983,600	983,600	983,600	983,600
Debt Service	56,837	183,001	60,500	60,500	60,500	60,500	60,500	60,500
Contributions, Grants, Other	1,578	626	2,000	2,000	2,000	2,000	2,000	2,000
Other Financing Uses	1,074,638	1,086,967	1,070,000	1,070,000	1,070,000	1,100,000	1,100,000	1,100,000
<b>Total Expenses</b>	<b>\$ 4,920,517</b>	<b>\$ 5,078,410</b>	<b>\$ 6,159,917</b>	<b>\$ 6,159,917</b>	<b>\$ 6,085,698</b>	<b>\$ 6,176,894</b>	<b>\$ 6,176,894</b>	<b>\$ 6,176,894</b>
Public Charges	\$ 5,445,097	\$ 5,369,904	\$ 5,275,000	\$ 5,275,000	\$ 5,381,700	\$ 5,332,500	\$ 5,332,500	5,332,500
Miscellaneous Revenues	5,814	5,930	-	-	9,300	9,300	9,300	9,300
Other Financing Sources	11,584	16,240	10,000	10,000	10,000	10,000	10,000	10,000
<b>Total Revenues</b>	<b>\$ 5,462,495</b>	<b>\$ 5,392,074</b>	<b>\$ 5,285,000</b>	<b>\$ 5,285,000</b>	<b>\$ 5,401,000</b>	<b>\$ 5,351,800</b>	<b>\$ 5,351,800</b>	<b>\$ 5,351,800</b>

### BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

Areas of expected budget increases include: electrical and gas utility service, repairs of streets after main breaks, and repair supplies.

**WASTEWATER BUDGET:**



**BUDGET SUMMARY**

	2016		2017		2018			2019	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted	
Personnel Services	\$ 1,131,049	\$ 1,151,107	\$ 1,156,722	\$ 1,156,722	\$ 1,116,540	\$ 1,145,143	\$ 1,145,143	\$ 1,145,143	
Contractual Services	1,195,207	1,293,478	1,211,350	1,211,350	1,373,100	1,311,700	1,311,700	1,311,700	
Supplies & Expense	385,976	465,648	543,250	543,250	556,800	500,800	500,800	500,800	
Building Materials	125,339	135,764	176,500	176,500	162,500	162,500	162,500	162,500	
Fixed Charges	1,168,585	1,329,238	1,445,500	1,445,500	1,319,400	1,319,400	1,319,400	1,319,400	
Debt Service	143,622	314,404	72,000	72,000	212,000	212,000	212,000	212,000	
Contributions, Grants, Other	1,734	587	7,000	7,000	1,000	1,000	1,000	1,000	
Other Financing Uses	450,000	498,045	450,000	450,000	498,000	498,000	498,000	498,000	
<b>Total Expenses</b>	<b>\$ 4,601,512</b>	<b>\$ 5,188,271</b>	<b>\$ 5,062,322</b>	<b>\$ 5,062,322</b>	<b>\$ 5,239,340</b>	<b>\$ 5,150,543</b>	<b>\$ 5,150,543</b>	<b>\$ 5,150,543</b>	
Public Charges	\$ 5,321,044	\$ 5,312,984	\$ 5,120,000	\$ 5,120,000	\$ 5,268,900	\$ 5,268,900	\$ 5,268,900	\$ 5,268,900	
Miscellaneous	1,235	5,582	2,200	2,200	18,300	18,300	18,300	18,300	
Other Financing Sources	54,839	81,285	25,000	25,000	40,000	40,000	40,000	40,000	
<b>Total Revenues</b>	<b>\$ 5,377,118</b>	<b>\$ 5,399,851</b>	<b>\$ 5,147,200</b>	<b>\$ 5,147,200</b>	<b>\$ 5,327,200</b>	<b>\$ 5,327,200</b>	<b>\$ 5,327,200</b>	<b>\$ 5,327,200</b>	

**BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:**

Operating expenses are expected to remain stable in 2019. Other financing uses reflects the 2019 interest payments.

## WAUSAU WATER WORKS

### COMBINED BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2019	\$11,327,437	\$105,198	0.94%
2018	\$11,222,239	\$362,185	3.34%
2017	\$10,860,054	\$264,361	2.50%
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%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2019	\$10,679,000	\$246,800	2.37%
2018	\$10,432,200	(\$705,550)	-6.34%
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%
2009	\$10,811,700	\$283,950	2.70%

### WORKING CAPITAL HISTORY:

	Water	Wastewater
2017	\$ 2,392,230	\$ 2,545,774
2016	3,343,601	3,139,162
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

# METRO RIDE FUND

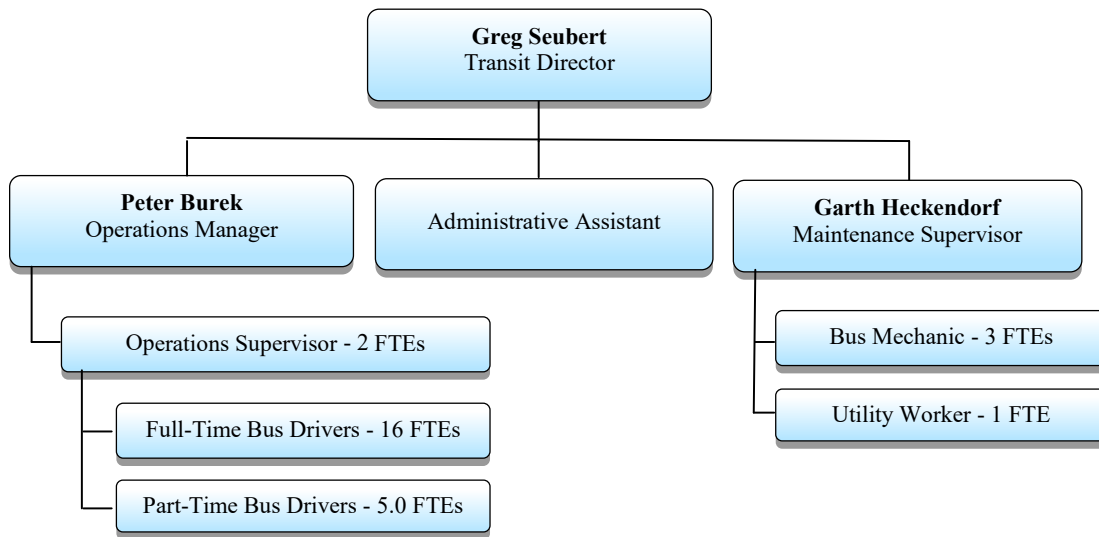
## MISSION:

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 service 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	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Total	31.00	31.50	31.50	31.50	31.50	31.50	31.50	30.50	33.00	33.00

## ACCOMPLISHMENTS:

- Completed the re-roofing of the Metro Ride Operations and Maintenance Facility.
- Replaced video surveillance systems on all Metro Ride buses.

## GOALS AND OBJECTIVES:

- Initiate marketing and community outreach activities to promote transit services.
- Implement recommendations from transit development plan (TDP) for the urban area.
- Promote the extension of transit services to surrounding municipalities within the Wausau urban area.

**DEPARTMENT STATISTICS:**

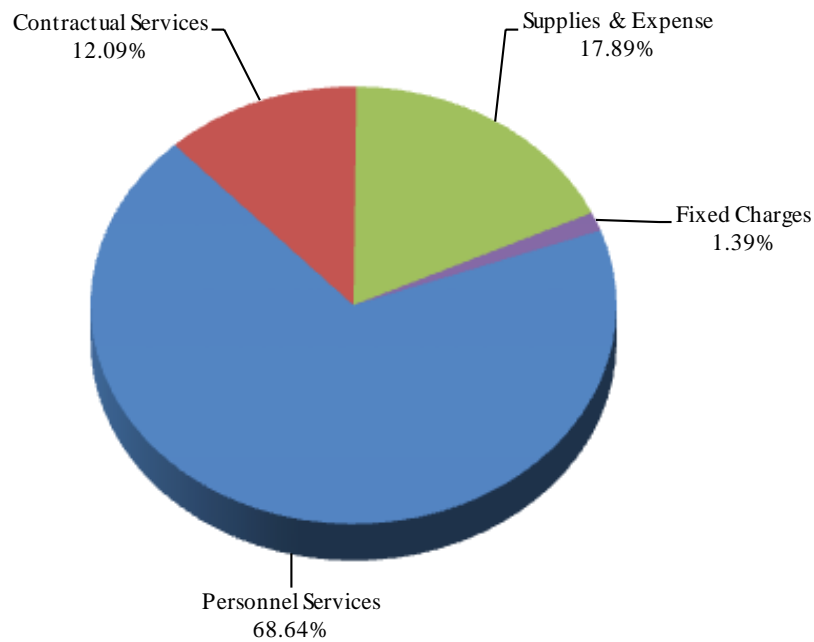
**Passenger Fare History**

<b>Fare Category</b>	<b>2015-2019</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**

	Total Bus		Cost Per
	Route Miles	Passengers	Passenger
2017	406,344	498,902	\$5.37
2016	403,720	529,831	\$4.94
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**

	2016		2017		2018			2019	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted	
Personnel Services	\$ 2,222,655	\$ 2,271,227	\$ 2,313,148	\$ 2,313,148	\$ 2,271,098	\$ 2,411,185	\$ 2,411,185	\$ 2,411,185	
Contractual Services	370,404	178,504	385,745	385,745	400,055	424,590	424,590	424,590	
Supplies & Expense	408,264	422,131	580,800	580,800	577,616	628,305	628,305	628,305	
Fixed Charges	647,631	646,921	57,762	57,762	35,997	48,714	48,714	48,714	
Capital Outlay				24,000					
<b>Total Expenses</b>	<b>\$ 3,648,954</b>	<b>\$ 3,518,783</b>	<b>\$ 3,337,455</b>	<b>\$ 3,361,455</b>	<b>\$ 3,284,766</b>	<b>\$ 3,512,794</b>	<b>\$ 3,512,794</b>	<b>\$ 3,512,794</b>	
Taxes	\$ 547,342	\$ 601,600	\$ 809,906	\$ 809,906	\$ 809,906	\$ 899,075	\$ 830,413	\$ 830,413	
Intergvtl Grants & Aids	1,817,280	1,734,645	1,884,151	1,884,151	1,867,259	1,997,469	1,997,469	1,997,469	
Public Charges	468,803	442,922	431,155	431,155	440,645	428,512	428,512	428,512	
Intergovt Charges	99,303	11,893	12,243	12,243	14,627	15,230	15,230	15,230	
<b>Total Revenues</b>	<b>\$ 2,932,728</b>	<b>\$ 2,791,060</b>	<b>\$ 3,137,455</b>	<b>\$ 3,137,455</b>	<b>\$ 3,132,437</b>	<b>\$ 3,340,286</b>	<b>\$ 3,271,624</b>	<b>\$ 3,271,624</b>	

**BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:**

The major changes in the budget include health insurance increase of 10%, a 2% increase in salaries per the new multi-year transit union agreement and fuel prices. In addition, the City modified the indirect cost charge to reflect the new De Minimis allocation method adopted by the federal government and city in 2016. The charge allowed by the De Minimis rule provides for a greater charge to the grant which will provide for more grant money to the City. The budget provides for a \$208,306 increase in general property taxes and \$58,255 increase in other revenues. The funding deficit will be provided by accumulated reserves. Historically, the Transit budgets are conservative resulting in minimal impact to reserves.

**WORKING CAPITAL HISTORY:**

2017	\$430,412
2016	\$471,126
2015	\$512,542
2014	\$564,357
2013	\$432,923
2012	\$318,976

**BUDGETARY HISTORY:**

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2019	\$3,512,794	\$175,339	5.25%
2018	\$3,337,455	\$266,561	8.68%
2017	\$3,070,894	(\$54,587)	-1.75%
2016	\$3,125,481	(\$231,833)	-6.91%
2015	\$3,357,314	\$19,859	0.60%
2014	\$3,337,455	(\$51,251)	-1.51%
2013	\$3,388,706	(\$476,785)	-12.33%
2012	\$3,865,491	\$216,537	5.93%
2011	\$3,648,954	(\$704,795)	-16.19%
2010	\$4,353,749	\$132,168	3.13%
2009	\$4,221,581	\$80,982	1.96%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2019	\$2,441,211	\$113,662	4.88%
2018	\$2,327,549	\$58,255	2.57%
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%

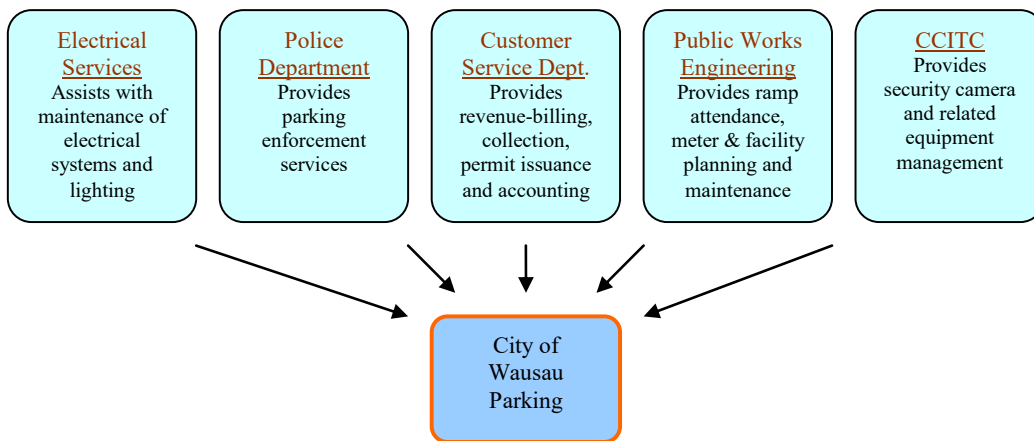
# PARKING FUND

**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.

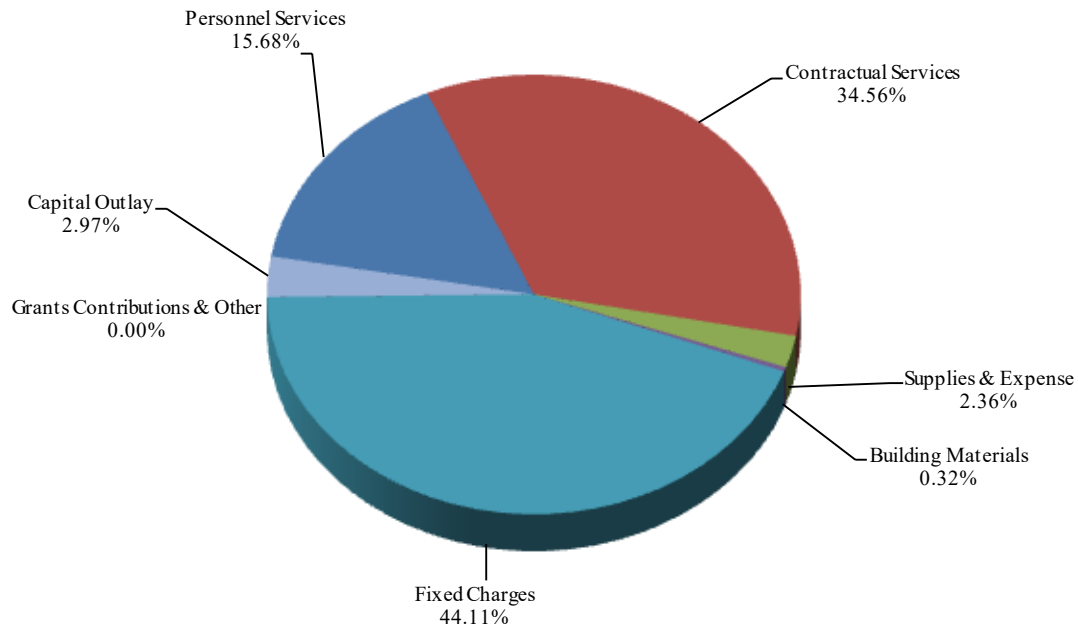
**CENTRAL BUSINESS DISTRICT PARKING SUMMARY**

LOCATION	STALLS	TYPE
McClellan Street Parking Ramp	356	Meters \$.50/hour Permits \$38/Mo.
Jefferson Street Parking Ramp	795	Meters \$.50/hour Permits \$38/Mo.
Penneys Parking Ramp	531	Hourly Parking Permits \$38/Mo.
Sears Parking Ramp	975	Hourly Parking Permits \$28/Mo.
Lot 5 - 3rd and Grant Street	40	Meters \$.50/hour Permits \$35/Mo.
Lot 6 - 4th and Washington Street	39	Meters \$.50/hour
Lot 7 - Library Rivers Edge	53	Meters \$.50/hour Permits \$38/Mo.
Lot 8 - River Drive	136	Meters \$.20/hour Permits \$5/Mo.
Lot 9 - Jefferson Street East	70	Meters \$.20/hour Permits \$25/Mo.
Lots 10/11 - McClellan Street	10	Permits \$18/Mo.
Lot 12 - Presbyterian Church Lot	10	Permits \$18/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 \$38/Mo.
Downtown Street Meters	300	Meters \$.20/hour
	3,626	



## PARKING FUND

### BUDGET:



### BUDGET SUMMARY

	2016		2017		2018			2019	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted	
Personnel Services	\$ 365,848	\$ 365,147	\$ 369,625	\$ 369,625	\$ 277,511	\$ 284,984	\$ 284,984	\$ 284,984	
Contractual Services	675,565	526,531	720,255	720,255	655,265	714,355	628,131	628,131	
Supplies & Expense	31,333	37,885	42,800	42,800	42,800	42,800	42,800	42,800	
Building Materials	1,759	2,492	5,900	5,900	5,900	5,900	5,900	5,900	
Fixed Charges	801,868	783,356	793,600	793,600	801,600	801,600	801,600	801,600	
Grants Contributions & Other	4,233	-	-	-	-	-	-	-	
Capital Outlay	-	324,291	54,000	54,000	54,000	54,000	54,000	54,000	
<b>Total Expenses</b>	<b>\$ 1,880,606</b>	<b>\$ 2,039,702</b>	<b>\$ 1,986,180</b>	<b>\$ 1,986,180</b>	<b>\$ 1,837,076</b>	<b>\$ 1,903,639</b>	<b>\$ 1,817,415</b>	<b>\$ 1,817,415</b>	
Taxes	\$ 211,052	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000	
Fines and Forfeitures	207,095	254,642	260,000	260,000	260,000	260,000	260,000	260,000	
Public Charges for Services	735,633	732,272	672,975	672,975	672,975	672,975	672,975	672,975	
Intergovt Charges for Services	-	513	-	-	-	-	-	-	
Miscellaneous	13,248	13,520	1,500	1,500	1,500	1,500	1,500	1,500	
Other Financing Sources	171,210	136,994	-	-	-	-	-	-	
<b>Total Revenues</b>	<b>\$ 1,338,238</b>	<b>\$ 1,137,941</b>	<b>\$ 934,475</b>	<b>\$ 934,475</b>	<b>\$ 934,475</b>	<b>\$ 934,475</b>	<b>\$ 984,475</b>	<b>\$ 984,475</b>	

### BUDGET HIGHLIGHTS:

The City will be implementing significant changes to the parking in 2019. Parking rates and fine structures will be adjusted after installation of the new parking pay stations and license plate recognition software which is expected in May 2019.

## PARKING FUND

The City currently leases four parking lots within the downtown a summary of the lots is as follows:

	STALLS	ANNUAL LEASE	OTHER REIMBURSEMENTS	EXPIRATION
Lot 15	157	-	Real Estate Tax Reimbursement	1/1/2022
Lot 13	15	\$ 4,140	Real Estate Tax Reimbursement	6/20/2019
Lot 5	44	\$ 23,700	Real Estate Tax Reimbursement	3/31/2020
Lot 6	36	\$ 27,000 Plus CPI		11/1/2021

### BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2019	\$1,817,415	(\$168,765)	-8.50%
2018	\$1,986,180	(\$676)	-0.03%
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%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2019	\$934,475	\$0	0.00%
2018	\$934,475	(\$61,425)	-6.17%
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%

### WORKING CAPITAL HISTORY:

2017	\$320,224
2016	\$651,874
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 renewed in 2016 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 renewed in 2017. This contract outlines the services offered at the airport. The Fixed Base Operator pays rent and a percentage of fuel sales to the City.

## **2018 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, AirVenture Cup cross country Air Race, Hamburger Nights, Drone Races, Run The Runway 5K Race, Learn.
- Partnered with the Southeast Side Neighborhood Group to promote neighborhood objectives and improvements including the completion of Alexander "Airport" Park, and creation of a docent program for park tours.
- Recruited the second privately constructed 70'X70' hangar in the East Hangar Development Area.
- Continued recruitment of additional private parties to construct new hangars at the Wausau Downtown Airport.
- Initiated the youth aviation activities to include Airport Park tours for elementary school age children and Model Airplane Night for middle school age children.
- Updated CIP to enhance Wausau Downtown Airport's opportunities for FAA/State Funding

## **2019 GOALS AND OBJECTIVES:**

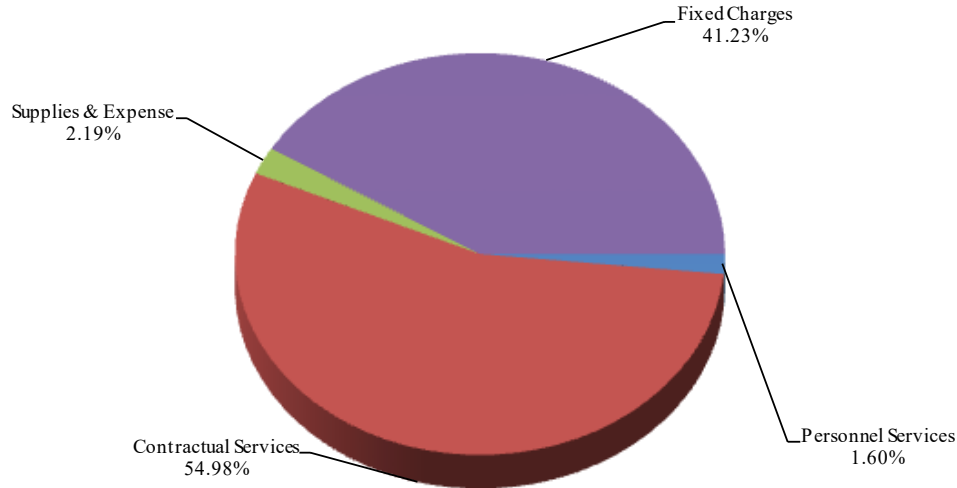
- Market private hangar construction opportunities with a "condominium" style private hangar to successfully secure six to twelve additional airport tenants in 2019/2020
- Expand successful public relations activities to include: development of an aviation-based STEM curriculum and partner with local high schools to introduce central Wisconsin youth to aviation
- Assist local non-profit aviation organizations in Central Wisconsin such as the Boy Scouts, Wausau R/C Sportsmen, and EAA640, and Learn Build Fly with aviation and airport promotions.
- Partner with the Southeast Side Neighborhood group activities and promotion to expand "Run The Runway 5K"
- Pursue opportunities for an "Airport" sign on Lakeview Drive to promote airport and neighborhood activities
- Coordinate CIP projects with Wisconsin Bureau of Aeronautics to install new Jet A fuel farm, clean-up of old Jet A Farm tank, and the moving of the ASOS weather station

## **DEPARTMENT STATISTICS:**

40 City-Owned T-hangars, 4 City-Owned Corporate Hangars, 12 Privately Owned Hangars, 80 Airplanes Based on Airport, 2017 Fuel Flow 148,971 Gallons, 2017 estimated Take Offs and Landings 35,000+

## WAUSAU DOWNTOWN AIRPORT FUND

### BUDGET:



BUDGET SUMMARY								
	2016	2017	2018			2019		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 21,413	\$ 17,407	\$ 20,000	\$ 20,000	\$ 7,042	\$ 7,209	\$ 7,209	\$ 7,209
Contractual Services	190,321	185,985	229,750	229,750	248,470	247,650	247,650	247,650
Supplies & Expense	13,772	16,099	9,835	9,835	9,850	9,850	9,850	9,850
Fixed Charges	172,142	173,032	173,800	173,800	188,450	185,740	185,740	185,740
Other Financing Uses	-	9,624	-	-	-	-	-	-
<b>Total Expenses</b>	<b>\$ 397,648</b>	<b>\$ 402,147</b>	<b>\$ 433,385</b>	<b>\$ 433,385</b>	<b>\$ 453,812</b>	<b>\$ 450,449</b>	<b>\$ 450,449</b>	<b>\$ 450,449</b>
Taxes	\$ 80,000	\$ 90,000	\$ 94,000	\$ 94,000	\$ 94,000	\$ 94,000	\$ 101,000	\$ 101,000
Public Charges	19,314	18,052	15,000	15,000	16,000	17,000	17,000	17,000
Miscellaneous	124,111	125,861	119,750	119,750	119,120	101,250	101,250	101,250
Other Financing Sources	5,610	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ 229,035</b>	<b>\$ 233,913</b>	<b>\$ 228,750</b>	<b>\$ 228,750</b>	<b>\$ 229,120</b>	<b>\$ 212,250</b>	<b>\$ 219,250</b>	<b>\$ 219,250</b>

### BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The Airport was reclassified as an Enterprise Fund in 2012. Currently there are 11 private hangars located on the airport with property values totaling \$1,130,900. The 2018 budget reflects depreciation expense of \$170,000.

## WAUSAU DOWNTOWN AIRPORT FUND

### BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2019	\$450,449	\$17,064	3.94%
2018	\$433,385	(\$5,280)	-1.20%
2017	\$438,665	\$46,550	12.03%
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%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2019	\$118,250	(\$16,500)	-12.25%
2018	\$134,750	(\$13,359)	-9.02%
2017	\$148,109	\$11,164	5.23%
2016	\$133,586	\$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%

### WORKING CAPITAL HISTORY:

2017 (\$4,494)  
2016 \$11,022  
2015 \$28,277  
2014 \$17,683  
2013 \$55,142  
2012 \$70,090

# ANIMAL CONTROL FUND

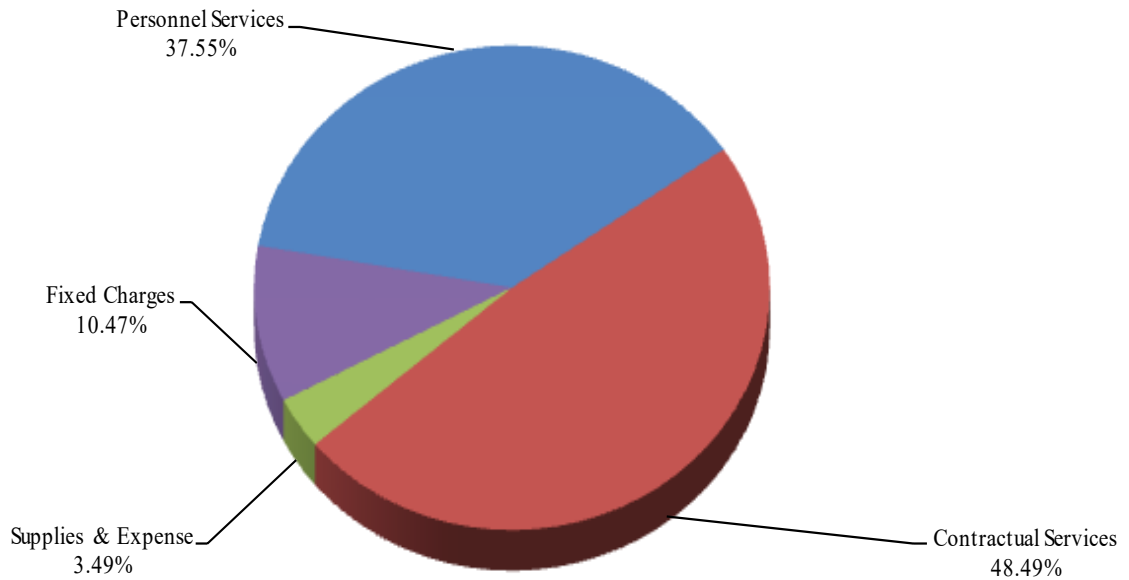
**MISSION:**

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									
	2016		2017		2018			2019	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted	
Personnel Services	\$ 69,837	\$ 84,916	\$ 74,266	\$ 74,266	\$ 73,447	\$ 75,277	\$ 75,277	\$ 75,277	
Contractual Services	89,394	91,399	97,284	97,284	86,709	97,230	97,230	97,230	
Supplies & Expense	6,431	8,132	7,000	7,000	6,200	7,000	7,000	7,000	
Fixed Charges	23,474	23,170	21,000	21,000	23,988	21,000	21,000	21,000	
<b>Total Expenses</b>	<b>\$ 189,136</b>	<b>\$ 207,617</b>	<b>\$ 199,550</b>	<b>\$ 199,550</b>	<b>\$ 191,824</b>	<b>\$ 200,507</b>	<b>\$ 200,507</b>	<b>\$ 200,507</b>	
Taxes	\$ 37,105	\$ 50,139	\$ 50,676	\$ 50,676	\$ 50,676	\$ 40,747	\$ 40,747	\$ 40,747	
Licenses and Permits	128,401	129,360	119,720	119,720	119,189	120,700	120,700	120,700	
Fines and Forfeitures	2,980	8,552	7,200	7,200	5,000	7,200	7,200	7,200	
Public Charges for Services	2,977	2,217	2,800	2,800	2,308	2,000	2,000	2,000	
Intergovt Chgs for Services	26,850	30,655	19,154	19,154	29,860	29,860	29,860	29,860	
Miscellaneous	10	50	-	-	-	-	-	-	
<b>Total Revenues</b>	<b>\$ 198,323</b>	<b>\$ 220,973</b>	<b>\$ 199,550</b>	<b>\$ 199,550</b>	<b>\$ 207,033</b>	<b>\$ 200,507</b>	<b>\$ 200,507</b>	<b>\$ 200,507</b>	

## ANIMAL CONTROL FUND

### BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The 2019 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	DOLLAR	PERCENT
2019	\$200,507	\$957	0.48%
2018	\$199,550	\$537	0.27%
2017	\$199,013	\$5,444	2.81%
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
2019	\$159,760	\$10,886	7.31%
2018	\$148,874	\$0	0.00%
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	