

CITY OF WAUSAU

2018 PROPOSED BUDGET





Office of the Mayor

Robert B Mielke

October 2, 2017

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

From: Mayor Robert Mielke 

Subject: 2018 Budget

Attached is a preliminary 2018 budget. I consider this a work in process because there is still work to do!

We anxiously await three important numbers:

- 2018 transportation aids should be disseminated to local governments this week. If you recall last year we reported that the City could possibly enjoy a \$200,000 lift in transportation aids in the state budget due to the concerted plea of communities throughout the state.
- We also await health insurance numbers for 2018. Each year the City challenges our benefit consultants to find new techniques to manage health care utilization, encourage employee wellness and reduce health care costs through negotiated rates and efficient claim processing. We have been very successful in these efforts and our pseudo health insurance premiums have remained flat. Unfortunately, the lack of increases has also prevented the City from accumulating any surplus within the self-insurance fund as noted by our auditors. The current budget provides for a lift in health insurance premiums but we will need to adjust to the final numbers which should come in shortly.
- The City completed the board of review and submitted final assessed values to the Wisconsin Department of Revenue. The State will incorporate their manufacturing values and establish the total assessed valuation for the City. A strong valuation will result in a lower tax rate.

We are also reviewing the budget for other reductions. The attached budget exceeds the levy limit base requirements by \$327,649. The City has utilized the debt exemption to manage this limit in the past few years. I would like the City to get closer to the limit and maintain an affordable tax rate. We will be providing budget reductions and financing options for the Council's consideration.

Departments have also submitted supplemental items for ranking. I encouraged prudence in submissions and I am pleased that the requests diminished from last year. The Council will have an opportunity to evaluate these requests.

In addition to these outstanding items I would like to highlight a few other budget changes:

Personnel:

- The budget submitted contains no new FTE's. If you recall last year the Common Council authorized several new positions including:

FTE	DEPARTMENT	POSITION
1	Police	2 part time clerical
1	Police	Therapist - Grant Funded
1	Police	Officer - Grant Funded
0.25	Police	Youth Safety Coordinator
1	Fire	Inspector/Fire Fighter/Paramedic
1	Water	Clerical
1	Sewer	Lab Technician
0.5	Park	Park Maintainer Supervisor



Office of the Mayor

Robert B Mielke

- The budget does include funding to re-instate a vacant assessor position. The department maintained two vacancies this summer while the Council debated privatization. It is extremely important that the City assessment process is timely and accurate. This position will allow this to happen. In addition, there will be increased workloads with the software implementation.
- The City continues to commit funds to the administration of the Community Development Department. The recently reclassified Economic Development Manager to Assistant Planner is funded solely by the levy. In addition, the 2018 budget funds \$25,000 towards the Community Development Director salary and fringe benefits. The City will increase this contribution annually.
- The Parks supplemental request outlines partial FTE's to support the new park amenities including the Sylvan bike trail and riverfront.
- The 2017 budget included \$120,000 to fund the implementation of the compensation plan study. This study was delayed due to vacancies within the HR Department. We will recommend the carryover of these funds at yearend.

Capital Projects:

- The capital budget contains the continuation of many of the projects underway including: Riverfront Park, Business Campus Expansion, Fulton Street extension, Thomas Street and the Skywalk construction. In addition, it includes our regular commitment to local road and sidewalk improvements.

Debt Service:

- The budget document outlines the changes to outstanding debt which was reviewed by the Common Council this summer. The city will have issued \$19,325,000 of new debt in 2017 and refinanced \$7.6 million of utility debt. These changes along with principal retirement of \$10.2 million result in a total outstanding debt of \$84 million by December 31, 2017. This represents 50.47% of our debt limit. The 2018 budget includes \$8,950,000 of financing for economic development, \$2,830,000 for the skywalk construction and \$2,403,000 for CIP projects. In addition, the Common Council will consider Fire Station construction during 2018. We will work closely with our financial advisors to ensure we structure these issues so they remain affordable.

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. Many under appreciate the efforts, dedication and complexities of municipal operations.

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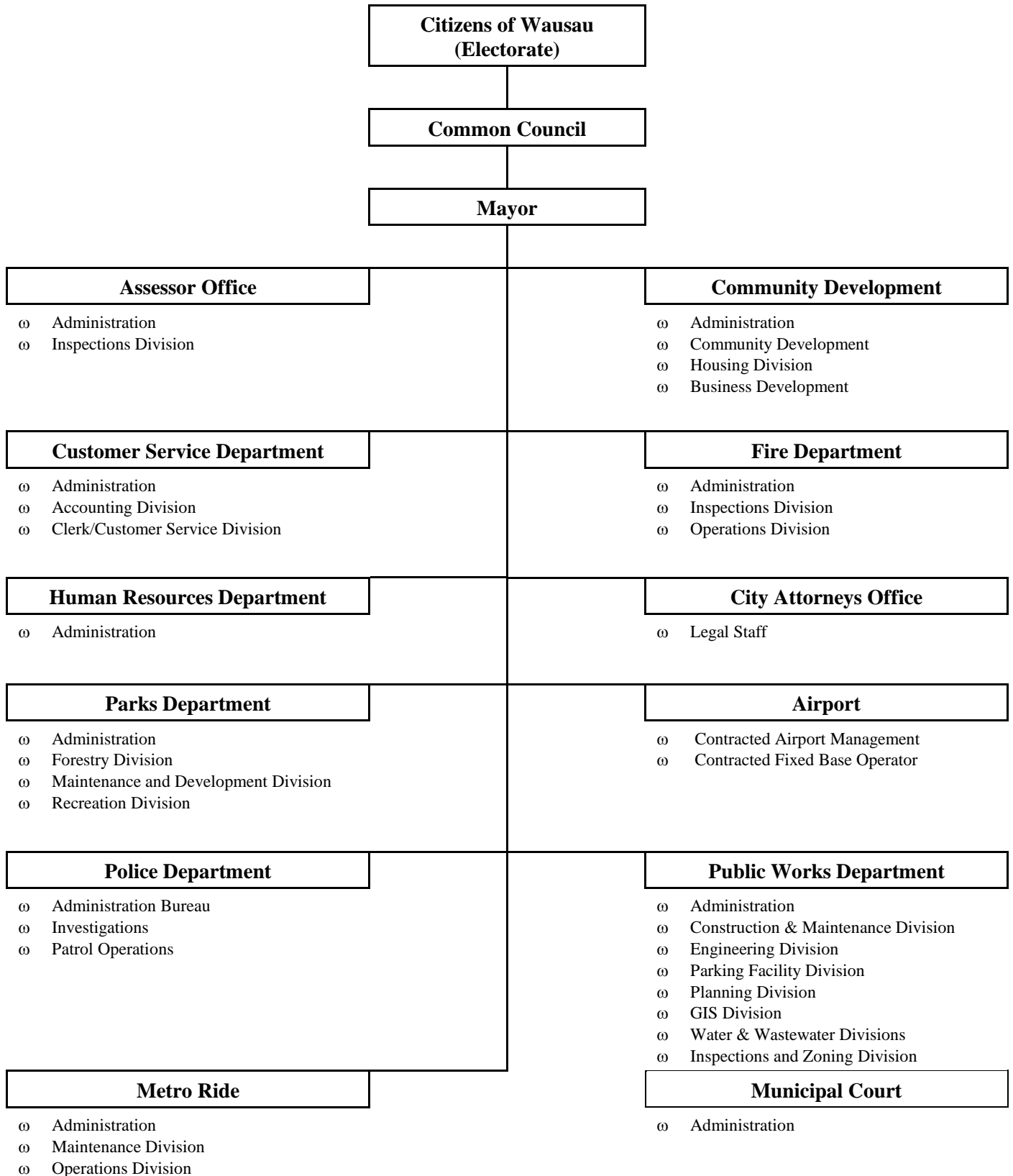
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CITY OF WAUSAU
2018 BUDGET ANALYSIS- LEVY DEPENDENT FUNDS

	2018 PROPOSED BUDGET	2017 BUDGET	CHANGE INCREASE (DECREASE)	PERCENT CHANGE
GENERAL FUND				
Expenditures	\$33,113,966	\$32,193,988	\$919,978	2.858%
Revenues	14,935,946	14,614,459	321,487	2.200%
Fund's Net Levy Requirement	18,178,020	17,579,529	598,491	3.404%
RECYCLING FUND				
Expenditures	666,087	636,399	29,688	4.665%
Revenues	148,636	148,636	-	0.000%
Fund's Net Levy Requirement	517,451	487,763	29,688	6.087%
COMMUNITY DEVELOPMENT/ECONOMIC DEVELOPMENT FUND				
Expenditures	1,891,172	1,387,479	503,693	36.303%
Revenues	1,404,351	1,445,791	-	0.000%
Revenues	267,310	(249,687)	516,997	-207.058%
Fund's Net Levy Requirement	219,511	191,375	28,136	14.702%
DEBT SERVICE FUND				
Expenditures	10,452,877	9,512,545	940,332	9.885%
Revenues	5,988,122	5,019,353	968,769	19.301%
Fund Balance Application	341,755	370,192	(28,437)	-7.682%
Fund's Net Levy Requirement	4,123,000	4,123,000	-	-
CAPITAL PROJECT FUND				
Expenditures	3,333,460	3,826,974	(493,514)	-12.896%
Revenues	2,823,000	3,321,146	(498,146)	-14.999%
Fund's Net Levy Requirement	510,460	505,828	4,632	0.916%
CENTRAL EQUIPMENT AND FACILITY CAPITAL FUND				
Expenditures	303,530	255,300	48,230	18.892%
Revenues	-	5,000	(5,000)	0.000%
Fund Balance Application	53,230	-	53,230	0.000%
Fund's Net Levy Requirement	250,300	250,300	-	-
METRO RIDE FUND				
Expenditures	3,337,455	3,070,894	266,561	8.680%
Revenues	2,327,549	2,269,294	58,255	2.567%
Fund Balance Application	200,000	200,000	0	0.000%
Fund's Net Levy Requirement	809,906	601,600	208,306	34.625%
PARKING FUND				
Expenditures	1,986,856	1,986,856	-	0.000%
Revenues	934,475	995,900	(61,425)	-6.168%
Fund Balance Application & Noncash Depreciation	1,052,381	990,956	61,425	6.199%
Fund's Net Levy Requirement	-	-	-	0.000%
WAUSAU DOWNTOWN AIRPORT FUND				
Expenditures	433,385	438,665	(5,280)	-1.204%
Revenues	134,750	148,109	(13,359)	-9.020%
Fund Balance Application(Noncash Depreciation)	204,635	200,556	4,079	2.034%
Fund's Net Levy Requirement	94,000	90,000	4,000	4.444%
ANIMAL CONTROL				
Expenditures	201,266	199,013	2,253	1.132%
Revenues	148,874	148,874	0	0.000%
Fund's Net Levy Requirement	52,392	50,139	2,253	4.494%
TOTAL LEVY BEFORE INCREMENT	24,755,040	23,879,534	875,506	3.666%
City's Share of TIF Increment	2,492,171	2,204,850	287,321	13.031%
TOTAL LEVY	\$27,247,211	\$26,084,384	\$1,162,827	4.458%
<i>Estimated Assessed Value</i>	\$2,718,522,300	\$2,696,195,000	\$22,327,300	0.828%
Tax Rate Per \$1,000 of Assessed Value	\$10.0228020	\$9.674517	\$0.34829	3.600%
Equalized Value	\$2,764,682,800	\$2,608,454,600	\$156,228,200	5.989%
Tax Rate Per \$1,000 of Equalized Value	\$9.855456	\$9.9999380	(\$0.144482)	-1.445%

CITY OF WAUSAU

Organizational Chart



CITY OF WAUSAU
List of Principal Officials on September 1 2018

ELECTED

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

Alderman District

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

APPOINTED

Finance Director / City Treasurer Maryanne Groat
City Clerk Toni Rayala
City Attorney Anne Jacobson
Police Chief Jeff Hardel
Fire Chief..... Tracey Kujawa
City Assessor 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 Bill Duncanson
Airport Manager John Chmiel
Transit Lines Manager Greg Seubert

2018 BUDGET OVERVIEW

This budget introduction is meant to serve as a summary of the detail budget which follows. The document represents many hours invested by the departments planning for the upcoming year and by the Finance Department to perform financial planning and produce the document. If you have any additional questions or feedback please contact the Finance Department. Our goal is to be as transparent as possible in the budgeting process.

GENERAL PROPERTY TAXES

The first thing that comes to people's mind when the subject of government budgets is discussed is taxes. For the City of Wausau property taxes is the largest and single most important revenue source available to fund city operations. Wisconsin law provides very few revenue options for cities. The City of Wausau direct legislation has limited any additional revenue options without approval by referendum. This means that residents pay for all services based upon the value of their property without regard to the consumption of service 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
2008	\$2,504,826,100	2.91%	\$2,595,448,100	14.12%
2009	\$2,768,967,000	10.55%	\$2,670,251,200	2.88%
2010	\$2,726,775,100	-1.52%	\$2,710,877,800	1.50%
2011	\$2,681,223,200	-1.67%	\$2,729,456,700	0.68%
2012	\$2,652,252,200	-1.08%	\$2,735,039,900	0.20%
2013	\$2,554,319,700	-3.69%	\$2,723,406,100	-0.43%
2014	\$2,520,917,800	-1.31%	\$2,738,200,500	0.54%
2015	\$2,655,928,800	5.36%	\$2,748,578,600	0.38%
2016	\$2,633,849,300	-0.83%	\$2,647,463,400	-3.68%
2017	\$2,608,454,600	-0.96%	\$2,696,195,000	1.84%
2018	\$2,764,682,800	5.99%	\$2,718,522,300	0.83%

The equalized valuation is intended to represent market value. The equalized valuation of each municipality is determined annually by the State of Wisconsin. This valuation is assigned in total to the municipality - not by parcel. This valuation is used by governmental units that allocate taxes to many taxing jurisdictions such as the state, school district, county and technical college.

*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 2017 represent estimates.

	Allowable * Levy	Actual * Levy	Under Utilized
2017 for 2018	\$24,427,391	\$24,755,040	\$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 Tax Levy is restricted by the State of Wisconsin levy limits, which restrict to the percentage of net new construction. The levy limit provides that the “unused” prior year levy capacity can be applied to the following year’s budget if approved by three-quarters majority vote of the City Council. In addition, there are certain provisions within the law that allow a municipality to 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 above. The 2017 budget was the fourth year that the City increased the levy above the basic levy law limit. This was accomplished through the debt provisions. The total amendment over and above the basic levy limit increase is \$1,146,733. The City is in a particularly difficult position due to the limited other revenue sources available.

Year	General Property Tax Levy	Increase/(Decrease) from the Prior Year	
		Dollar	Percent
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	\$27,247,211	\$1,162,827	4.46%

The State added a number of other restrictions to the levy limit law that prevents communities from raising a variety of other revenues to support the budget. These revenues are specifically listed in the statutes and include: garbage collection, fire protection, snow plowing, street sweeping and storm water management. If a community chooses to increase or create one of these revenues the levy must be reduced by the amount of the new revenue.

A historical view of total property taxes including the tax increment is presented to the left. From 2005 to 2010 the city’s levy increase averaged 4.75%. After 2010 the City enjoyed slow expenditure growth due to the changes made to employee benefits and the elimination of many union rights to bargain. All of the financial benefits of Act 10 have been incorporated within the budget and the budget now must absorb the annual increases in salaries, benefits and other inflationary increases. In addition service demands within public safety, parks and recreation and economic development create additional financial pressure.

A historical view of total property taxes including the tax increment is presented to the left. From 2005 to 2010 the city’s

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.

	BUDGET YEAR		Change
	2018	2017	2018-2017
Property Tax Levy	\$ 24,971,570	\$ 26,084,384	\$ 1,112,814
Assessed Valuation*	\$ 2,700,412,668	* \$ 2,647,597,500	\$ 52,815,168
Tax Rate	\$ 10.0200	\$ 9.6700	\$ 0.3500
**Estimate			

Based upon the budget submitted and the estimated assessed valuation, the tax rate will increase 35 cents.

When evaluating the budget people frequently ask how much does one penny on the levy generate in taxes? The answer is about \$28,000. Of course the tax bill contains more than just City of Wausau taxes. The bill is a consolidated property tax bill that includes the taxes of the school districts, county, state and technical college. The tax rates of these entities are generally determined in mid-November when they complete their budget process.

GENERAL FUND REVENUE

With limited property tax revenue gains and state restrictions on implementing new revenue sources the City must rely on existing revenue to offset cost increases. A summary of the General Fund Revenues follows:

	GENERAL FUND REVENUES					Budget
	2017 Adopted Budget	2017 Modified Budget	2017 Estimated Actual	2018 Dept Budget Request	2018 Executive Budget	Increase (Decrease)
REVENUES						
OTHER TAXES	201,185	201,185	211,762	193,184	193,184	(8,001)
INTERGOVERNMENTAL GRANTS & AID	8,001,910	8,001,910	8,038,858	8,041,141	8,129,183	127,273
LICENSES & PERMITS	776,822	776,822	863,312	779,934	789,934	13,112
FINES & FORFEITURES	359,000	359,000	358,000	359,000	359,000	-
PUBLIC CHARGES FOR SERVICES	2,094,489	2,094,489	2,016,521	2,035,290	2,035,290	(59,199)
INTERGOVT CHARGES FOR SERVICES	817,333	817,333	951,357	1,060,363	1,060,363	243,030
MISCELLANEOUS REVENUE	466,320	466,320	606,050	516,492	516,492	50,172
OTHER FINANCING SOURCES	1,897,400	1,897,400	1,892,550	1,832,500	1,852,500	(44,900)
	<u>14,614,459</u>	<u>14,614,459</u>	<u>14,938,410</u>	<u>14,817,904</u>	<u>14,935,946</u>	<u>321,487</u>

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 2018 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	\$2,029,364	\$7,918,236	\$29,102
2009	\$4,885,011	\$1,067,034	\$206,612	\$2,102,265	\$8,046,786	\$128,550
2010	\$4,678,334	\$901,467	\$195,625	\$2,257,160	\$8,032,586	-\$14,200
2011	\$4,676,319	\$901,114	\$195,735	\$2,310,244	\$8,083,412	\$50,826
2012	\$4,011,479	\$853,965	\$187,021	\$2,079,025	\$7,131,490	-\$951,922
2013	\$4,009,960	\$792,433	\$198,326	\$2,040,812	\$7,041,531	-\$89,959
2014	\$4,012,779	\$755,879	\$195,507	\$2,125,889	\$7,090,054	\$48,523
2015	\$4,012,045	\$771,566	\$184,010	\$2,290,438	\$7,258,059	\$168,005
2016	\$4,015,159	\$734,231	\$185,466	\$2,448,749	\$7,383,605	\$125,546
2017	\$4,015,876	\$817,119	\$176,871	\$2,448,749	\$7,458,615	\$75,010
2018	\$4,015,133	\$871,259	\$150,000 *	\$2,493,000 *	\$7,529,392	\$70,777

The impact of reduced and stagnant shared revenues is dramatic. If the aids had been increased based upon 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 \$9,169,951. That represents an additional \$1,740,471 annually! These funds would allow the City to adequately maintain its infrastructure and reduce the tax burden.

Public Charges for Service - within the General Fund are itemized below. The most significant category is EMS revenues of \$1,500,000 which is predicted to decrease \$50,000. Park and recreation revenues include program fees for recreation and swimming along with rental fees on facilities this budget also decreased about \$17,000 to reflect the 2016 actuals. In total this budget category is anticipated to decrease \$59,199 from the 2017 budget and \$13,517 from 2016 actuals.

General Government	\$ 76,050
Public Safety	1,576,270
Streets and other Related Activities	126,250
Park and Recreation	315,919
	<u>\$ 2,094,489</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 growth with the economic recovery.

Fines and Forfeitures include revenue from citations issued by the police department or inspections department for traffic and ordinance violations. Parking ticket revenue is recorded within the Parking Fund. Fine and forfeiture rates are established within State Statutes or by the city. Forfeitures on animal related citations are allocated to the Animal Control Fund. The 2018 budget reflects stable revenues, which reverses years of declining 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. We reviewed these specific allocations and found that one category was eliminated unnecessarily in the 2017 budget and the 2018 budget provides a corresponding correction. The 2018 budget also includes the significant support engineering staff provide the Thomas Street project. Other changes include the new rate structure established for EMS service to the outlying townships.

Miscellaneous revenues include interest income, donations, building rents and ground leases. This revenue source is expected to increase \$50,172. The Mall ground rent had been eliminated in the 2017 budget. The 2018 budget reflects the latest revisions in the ground rent currently in negotiations. Rent income also included the elimination of the 700 Grand Avenue building which will be razed.

Other Financing Sources include transfers from other funds. The 2018 budget reflects transfers from the Room Tax Fund of \$187,500 which is a reduction of \$12,500 from 2018, the Water Utility of \$1,070,000, the Sewer Utility of \$450,000 and the Motor Pool Fund of \$115,000. The water utility transfer represents the tax equivalent fee calculated in compliance with the PSC.

GENERAL FUND EXPENDITURES

The General Fund expenditure budget increased \$919,978 or 2.86%. Adjustments may be necessary once the Expenditure Restraint guidelines are published. In addition, other decreases will likely be recommended to fulfill the City's levy limit obligations.

EXPENDITURES	2017 Adopted Budget	2017 Modified Budget	2017 Estimated Actual	2018 Dept Budget Request	2018 Executive Budget	Budget Increase (Decrease)
COMMON COUNCIL	92,342	92,343	91,725	93,256	93,245	903
MAYOR	200,677	200,677	195,520	205,931	205,907	5,230
CUSTOMER SERVICE	1,254,355	1,254,355	1,188,184	1,288,520	1,288,124	33,769
CCITC	704,953	704,953	692,799	713,978	713,978	9,025
REFUSE COLLECTION	918,000	918,000	875,000	927,000	927,000	9,000
ASSESSMENT DEPARTMENT	594,849	594,849	408,140	521,530	530,135	(64,713)
CITY ATTORNEY	537,389	537,389	525,720	543,419	543,355	5,966
HUMAN RESOURCES	385,836	385,836	354,019	394,834	369,810	(16,026)
MUNICIPAL COURT	138,026	138,026	136,537	142,624	142,609	4,583
UNCLASSIFIED	333,259	771,859	617,350	213,759	213,259	(120,000)
POLICE DEPARTMENT	9,132,969	9,152,969	8,990,362	9,462,306	9,354,965	221,996
FIRE DEPARTMENT	6,707,923	6,714,423	6,707,898	7,209,486	7,210,732	502,808
DEPARTMENT OF PUBLIC WORKS	8,548,803	8,548,803	8,539,690	9,653,009	8,814,214	265,411
PARKS DEPARTMENT	2,644,607	2,644,607	2,651,726	2,706,633	2,706,633	62,026
TOTAL EXPENDITURES	32,193,988	32,659,088	31,974,671	34,076,284	33,113,966	919,978

Major changes include:

- In 2017 \$120,000 was budgeted for implementation of the salary study. These funds will be recommended for carryforward to the 2018 budget due to the delay.
- Retirement rate changes: (.1%) for all general and elected employees and .06% for Police and .16% for Fire personnel.
- 2% Inflationary increase in refuse contract.
- 2% COLA along with increases in Health Insurance premiums
- Increase in motor pool costs in Fire and Public Works
- Increase in salt and asphalt costs in Public Works
- Full year of funding for the positions authorized in the 2017 budget including the Police clerical staff, Fire inspections staff.
- Elimination of 1 FTE in the Assessment department.
- Increase in the elections budget to accommodate the 2018 elections including Governor and Council.

GENERAL FUND BALANCE

A history of the General Fund unassigned fund balance is presented to the below. The GFOA recommends reserves of 16.67% of expenses which is reiterated in the city's fund balance policy. The City experienced a decline due to the growing deficit within Tax Increment District Number Three and Tax Increment District Number Seven. Based upon the information submitted by departments we expect a \$500,000 profit in 2017. Of course this can change dramatically if November and December deliver extraordinary winter events. In addition, deficits from the TID Districts can place a strain on the unassigned General Fund Balance.

	<u>Unassigned General Fund Balance</u>	<u>Total General Fund Budget Expenses</u>	<u>Percent of Budget</u>
2006	\$ 5,973,553	\$ 27,364,048	21.83%
2007	5,875,267	28,325,711	20.74%
2008	5,933,697	29,378,133	20.20%
2009	6,048,941	31,002,748	19.51%
2010	5,545,637	30,898,445	17.95%
2011	5,715,907	31,512,034	18.14%
2012	6,835,651	30,591,868	22.34%
2013	5,837,182	30,893,266	18.89%
2014	4,362,313	31,375,352	13.90%
2015	5,032,077	30,933,390	16.27%
2016	5,788,763	32,193,988	17.98%
2017	6,182,031	33,113,966	18.67%

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:

<u>FUND</u>	<u>EXPENDITURES</u>	<u>REVENUES</u>	<u>2018 GENERAL PROPERTY TAX LEVY</u>
Community Development Funds	\$1,891,172	\$1,404,351	\$219,511
Economic Development Fund	5,000		
Environmental Clean Up Fund	153,587	142,410	
Hazardous Materials Contract Fund	35,600	81,000	
Housing Stock Improvement Fund	270,000	20,000	
Room Tax Fund	827,442	875,000	
Public Access Fund	65,007	68,300	
Recycling Fund	666,087	148,636	517,451
EMS Grant Fund	9,000	9,400	
400 Block Fund	60,000	60,000	
Total	\$3,982,894	\$2,809,097	\$736,962

Major changes in the Special Revenue Funds include:

- Recycling Fund includes the 2% inflationary increase in the contract. In addition, the budget was modified to reflect historical spending on leaf pick up and yardwaste site.
- Room Tax budget contains an allocation to the General Fund of \$200,000, the 400 Block of \$56,000 and the continuing appropriation allocations and CVB contract.
- Continued property tax support for 100% planning including the new planner and \$25,000 of the Director salary as directed by the Common Council during the 2017 budget deliberations.
- The Housing Stock Improvement Fund will allocate \$250,000 to finance the Blenker 3rd Street housing project.
- 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.

SUMMARY OF DEBT CHANGES

BALANCE 12/31/2015	\$ 12,915,000	\$ 39,458,575	\$ 4,000,000	\$ 56,373,575	\$ -	\$ 56,373,575
2016 Projected Additions:						
Capital Improvement Plan		2,890,000		2,890,000		2,890,000
Swimming Pool Debt	3,215,000			3,215,000		3,215,000
TID #3 Riverfront	3,315,000			3,315,000		3,315,000
TID #3 Mall	4,140,000			4,140,000		4,140,000
TID #6 Thomas Street		4,515,000		4,515,000		4,515,000
TID #8 Streets and Developer Loan	555,000			555,000		555,000
Refinancing		1,300,000		1,300,000		1,300,000
TID #3 - Judd S Alexander Foundation Note		1,609,779		1,609,779		1,609,779
Schmidt Loan - Wausau Business Campus		819,250		819,250		819,250
State Trust Fund Loan			4,827,000	4,827,000		4,827,000
TID #8 - Judd S Alexander Foundation Note		200,000		200,000		200,000
2016 Retirements including refinancing	(325,000)	(8,355,000)		(8,680,000)		(8,680,000)
BALANCE 12/31/2016	\$ 23,815,000	\$ 42,437,604	\$ 8,827,000	\$ 75,079,604	\$ -	\$ 75,079,604
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
2017 Retirements	(895,000)	(8,657,825)	(337,475)	(9,890,300)		(9,890,300)
BALANCE 10/1/2017	\$ 29,325,000	\$ 40,009,779	\$ 8,489,525	\$ 77,824,304	\$ -	\$ 77,824,304
Foundation Loan(L&S Printing)		(190,000)		(190,000)		(190,000)
Foundation Loan (WestSide Battery)		(200,000)		(200,000)		(200,000)
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	-
Business Campus Taxable Note Anticipation Note					6,600,000	6,600,000
ANTICIPATED BALANCE 12/31/2017	\$ 29,325,000	\$ 39,619,779	\$ 827,000	\$ 69,771,779	\$ 14,262,525	\$ 84,034,304
2018 Projected Additions:						
Micon Theater Taxable Note Anticipation Note					1,000,000	1,000,000
Downtown SkyWalk Taxable Note Anticipation Note					2,830,000	2,830,000
Wausau Chemical Taxable Note Anticipation Note					7,950,000	7,950,000
TID #6		3,400,000		3,400,000		3,400,000
Capital Improvement Plan		2,403,000		2,403,000		2,403,000
2018 Retirements	(1,210,000)	(7,955,000)	(73,977)	(9,238,977)		(9,238,977)
ANTICIPATED BALANCE 12/31/2018	\$ 28,115,000	\$ 37,467,779	\$ 753,023	\$ 66,335,802	\$ 26,042,525	\$ 92,378,327

As outlined previously with the Common Council outstanding debt will continue to increase due to the development projects and the significant Thomas Street costs. The City issued \$12,635,000 of debt to date in 2017 and expects to issue \$6,600,000 to fund the expansion of the business campus before the end of the year. The 2018 debt issues include \$11,780,000 for development projects, Thomas Street of \$3,400,000 and \$2,403,000 for CIP. In addition, planning for the Fire Station reconstruction is underway. Fire Station construction is not included in the projections due to the lack of a specific budget.

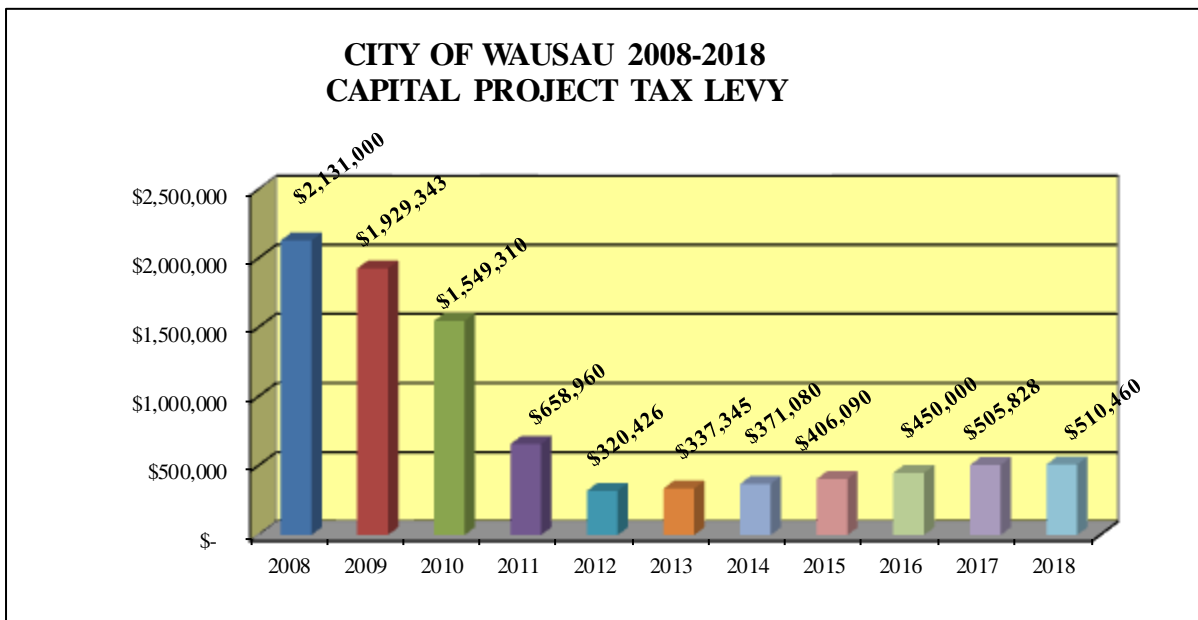
	December 31, 2013	December 31, 2014	December 31, 2015	December 31, 2016	December 31, 2017	December 31, 2018
Equalized Valuation	\$ 2,520,917,800	\$ 2,655,928,800	\$ 2,633,849,300	\$ 2,608,454,600	\$ 2,764,682,800	\$ 2,819,976,456
	5%	5%	5%	5%	5%	5%
Total Allowable Debt	\$126,045,890	\$132,796,440	\$131,692,465	\$130,422,730	\$138,234,140	\$140,998,823
Outstanding Debt	\$ 50,473,575	\$ 47,938,575	\$ 56,373,575	\$ 75,079,604	\$ 69,771,779	\$ 66,335,802
Legal Debt Margin	\$75,572,315	\$84,857,865	\$75,318,890	\$55,343,126	\$68,462,361	\$74,663,021
Debt Utilized	40.04%	36.10%	42.81%	57.57%	50.47%	47.05%

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

CAPITAL PROJECTS

The 2018 capital project budget of \$3,333,4603 provides for a number of projects including: approximately \$2,361,850 of street, stormwater and sidewalk improvements, police radio replacement of \$72,000, police body camera payment three of \$100,000, Public Works Route Optimization Software \$80,000, Loan software of \$45,000, Stewart Park Maintenance of \$40,000 and Park and Transit Rolling Stock of \$173,460 and \$461,150 respectively. The Transit Rolling Stock represents the City’s share of 5 new buses. These projects will be financed through property tax levy of \$510,460, debt proceeds of \$2,403,000 and special assessment income and Community Development Block Grant funds of \$100,000. The City’s goal is to increase the levy commitment to Capital annually. This aids in keeping pace with inflation and relieves the reliance on debt issuance. The 2018 levy for capital is a mere \$4,632 than the 2017 budget.

Resources for capital improvements and replacement are scarce. The City has shifted property tax revenues that supported the capital plan each time the state has dramatically cut programs such as Shared Revenues. This is portrayed in the chart below. In addition, in 2012, the city modified the special assessment policy to allow property owners longer repayment terms on special assessment bills and reduced the interest rate charged. These changes, while beneficial to property owners, are expected to reduce revenues available for infrastructure maintenance.



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 2018 project activity and financial condition follows:

FUND	Projected Fund Balance				Debt Retirement	Other Project Costs	Projected Fund Balance 12/31/20178
	1/1/2018	Increment	Other Revenue	Debt Proceeds			
TID 3	\$ 5,406,749	\$ 2,302,943	\$ 1,852,317		\$ 3,516,995	\$ 9,661,759	\$ (3,616,745)
TID 5	-	1,132,658	159,996		-	1,292,654	-
TID 6	511,224	1,903,534	135,683	3,400,000	1,456,932	4,564,499	(70,990)
TID 7	(2,177,035)	730,750	9,632		515,394	8,150	(1,960,197)
TID 8	93,675	112,000	214,112		152,549	444,045	(176,807)
TID 9	(118,296)	23,800	26,292		72,935	3,150	(144,289)
TID 10	(359,528)	128,000			142,973	6,150	(380,651)
TID 11	2,341,434			4,000,000	198,283	6,403,920	(260,769)
TID 12	(200,000)			7,780,000	109,000	7,873,750	(402,750)
Total	\$ 5,498,223	\$ 6,333,685	\$ 2,398,032	\$ 15,180,000	\$ 6,165,061	\$ 30,258,077	\$ (7,013,198)

A list of capital projects within the districts includes:

- TID 3 – Riverfront Improvements \$4,320,000 - Funded with 2017 Debt Proceeds
- TID 3 – Fulton Street Extension \$2,500,000 – Funded with 2016 Debt Proceeds
- TID 3 – Church parking and green space \$169,296 – Funded with 2017 Debt Proceeds
- TID 6 – Thomas Street Land Acquisition Phase II – 2018 Debt Proceeds
- TID 6 - Callon Street and 1st Street Design - 2018 Debt Proceeds
- TID 8 – Pardee Street and South 10th Avenue – Cash on Hand
- TID 11 – Business Campus – Complete 2017 Project – 2017 Debt Proceeds
- TID 12 – Skywalk Construction – 2018 Debt Proceeds

A list of developer payments included within the budget are:

- TID 3 – Frantz Community Investors Riverfront \$2,367,463 Funded with 2016 Debt Proceeds
- TID 8 – Schierl Redevelopment \$57,500 Cash on Hand
- TID 11 – Wausau Chemical \$4,000,000 forgivable loan – 2018 Debt Proceeds
- TID 12 – Wausau Chemical \$3,950,000 forgivable loan – 2018 Debt Proceeds
- TID 12 – Micon Theater \$1,000,000 Developer Payment – 2018 Debt Proceeds
- TID 12 – Blenker Construction \$500,000 3rd Street Housing – Interfund Loans

Valuation growth within the districts is as follows:

- TID 3 – 4.15%
- TID 5 – (21.78%) Due to size decline
- TID 6 – 17.99%
- TID 7 – (3.69%)
- TID 8 – .26%
- TID 9 – .43%
- TID 10 – 1.13%
- TID 11 – No increment yet
- TID 12 – No increment yet

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 2018 budgets:

FUND	EXPENDITURES	REVENUES	2018 GENERAL PROPERTY TAX LEVY
Motor Pool Fund	\$ 3,845,624	\$ 3,415,000	\$ -
Liability Insurance Fund	912,800	925,000	-
Employee Benefits Fund	5,796,831	5,875,830	-
Total	\$ 10,555,255	\$ 10,215,830	\$ -

ENTERPRISE FUNDS

The Water Fund anticipates a healthy profit in 2018 while the Wastewater Fund predicts a loss due to increased maintenance costs. The Airport Fund, Metro Ride, Animal Control Fund all continue to rely on property taxes. The MetroRide general property tax levy increased \$220,319. This is due to a number of factors including correction to prior year levy which was likely understated, the decline in predicted ridership and related reduced revenues, increased maintenance costs and advertising. Historically the City has not funded the entire levy demanded by the 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 2018 budget expects changes to the parking fees and parking fine structure.

FUND	EXPENDITURES	REVENUES	2018 GENERAL PROPERTY TAX LEVY	2017 GENERAL PROPERTY TAX LEVY	CHANGE
Water Utility Fund	\$ 6,135,990	\$ 5,285,000			
Wastewater Utility Fund	5,028,086	5,147,200			
MetroRide Fund	3,337,455	2,327,549	821,919	601,600	220,319
Parking Fund	1,988,812	934,475			-
Municipal Airport Fund	433,385	134,750	94,000	90,000	4,000
Animal Control Fund	201,266	148,874	52,392	50,139	2,253
Total	\$ 17,124,994	\$ 13,977,848	\$ 968,311	\$ 754,011	226,572

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

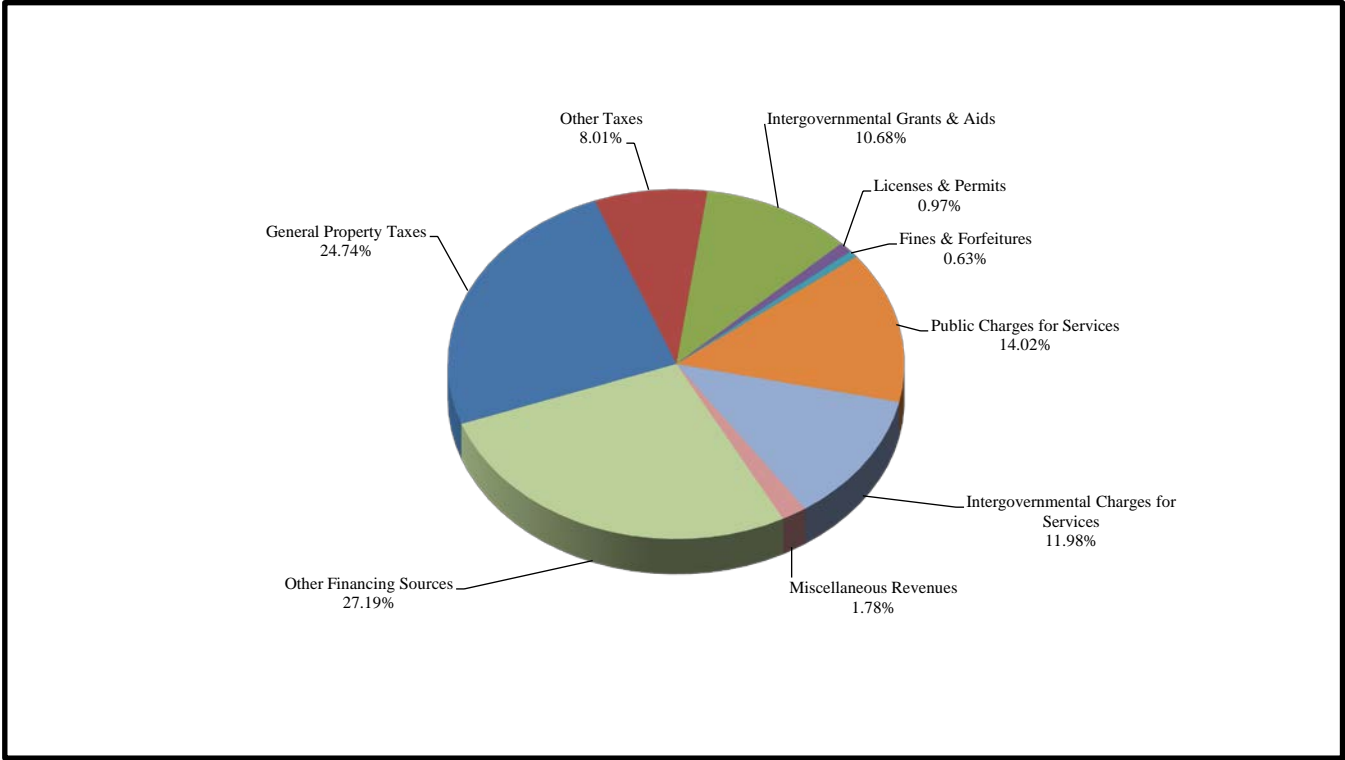
CITY OF WAUSAU
2018 BUDGET
Operational/Fund Structure Matrix

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 and HRA Funds					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					
Rental Licensing Fund		x				
Motor Pool Fund					x	
Water Fund						x
WasteWater Fund						x
Parking Fund						x
Metro Ride Transit						x
Community Development						
Community Development Fund		x				
Parks Department	x					
400 Block Fund		x				

**CONSOLIDATED EXPENDITURES AND REVENUE BY CATEGORY
2018 BUDGET**

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUND	CAPITAL PROJECTS FUNDS	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	TOTAL
PERSONAL SERVICE	23,519,293	1,322,965	-	-	5,403,113	694,745	30,940,117
CONTRACTUAL SERVICES	7,176,227	1,403,799	-	707,900	3,606,234	429,563	13,323,723
SUPPLIES & EXPENSE	1,205,685	109,515	-	35,000	2,231,785	1,085,791	4,667,776
BUILDING MATERIALS	810,570	-	-	-	693,300	-	1,503,870
FIXED CHARGES	313,932	9,500	-	-	3,475,062	6,600,668	10,399,162
DEBT SERVICE	-	-	10,452,877	48,750	132,500	-	10,634,127
GRANTS, CONTRIBUTIONS & OTHER	88,259	582,765	-	11,374,963	9,000	-	12,054,987
CAPITAL OUTLAY	-	13,000	-	20,435,950	54,000	1,619,488	22,122,438
OTHER FINANCING USES	-	541,350	-	7,457,565	1,520,000	125,000	9,643,915
TOTAL	\$ 33,113,966	\$ 3,982,894	\$ 10,452,877	\$ 40,060,128	\$ 17,124,994	\$ 10,555,255	\$ 115,290,115
GENERAL PROPERTY TAXES	17,949,259	736,962	4,123,000	760,760	968,311	-	24,538,292
OTHER TAXES	193,184	875,000	-	6,879,387	-	-	7,947,571
INTERGOVERNMENTAL GRANTS & AID	8,129,183	332,372	-	250,000	1,884,151	-	10,595,706
LICENSES & PERMITS	789,934	55,000	-	-	119,720	-	964,654
FINES & FORFEITURES	359,000	-	-	-	267,200	-	626,200
PUBLIC CHARGES FOR SERVICES	2,035,290	7,000	-	340,000	11,516,930	9,905	13,909,125
INTERGOVT CHARGES FOR SERVICES	1,060,363	673,774	-	-	31,397	10,122,925	11,888,459
MISCELLANEOUS REVENUE	516,492	724,251	23,060	295,927	123,450	83,000	1,766,180
OTHER FINANCING SOURCES	1,852,500	141,700	5,965,062	18,975,504	35,000	-	26,969,766
TOTAL	\$ 32,885,205	\$ 3,546,059	\$ 10,111,122	\$ 27,501,578	\$ 14,946,159	\$ 10,215,830	\$ 99,205,953

**CITY OF WAUSAU
2018 REVENUES BY CATEGORY
ALL FUNDS**

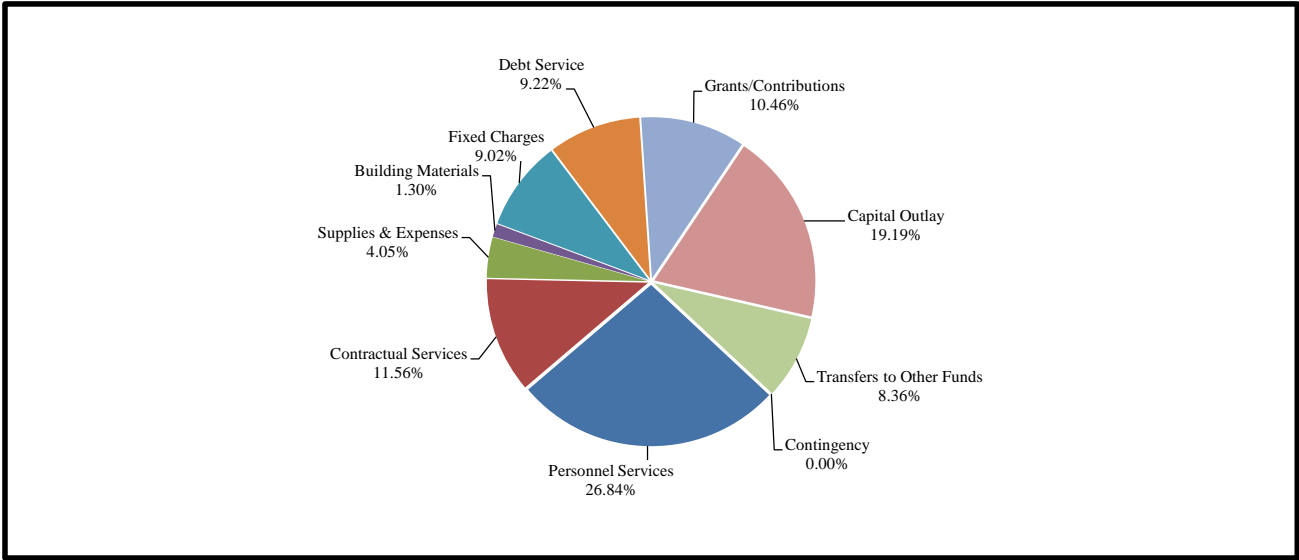


	2018 BUDGET	2017 BUDGET
General Property Taxes	\$ 24,538,292	\$ 23,879,534
Other Taxes	7,947,571	7,558,690
Intergovernmental Grants & Aids	10,595,706	10,703,076
Licenses & Permits	964,654	951,542
Fines & Forfeitures	626,200	611,200
Public Charges for Services	13,909,125	14,874,600
Intergovernmental Charges for Services	11,888,459	11,362,759
Miscellaneous Revenues	1,766,180	3,055,636
Other Financing Sources	26,969,766	23,472,269
Total Revenues	\$ 99,205,953	\$ 96,469,306

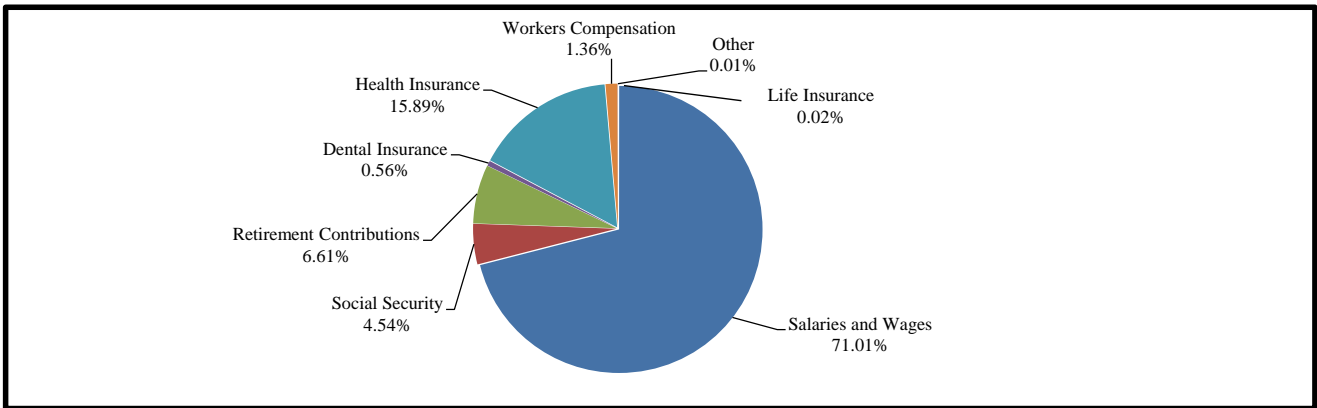
**CITY OF WAUSAU 2018 BUDGET
COMBINED STATEMENT OF EXPENDITURES - BY ACTIVITY (ALL FUNDS)**

	2015 ACTUAL	2016 ACTUAL	2017			2018		BUDGET INCREASE (DECREASE)	BUDGET PERCENT INC/(DECREASE)
			ADOPTED BUDGET	MODIFIED BUDGET	ESTIMATED ACTUAL	BUDGET REQUEST	EXECUTIVE BUDGET		
GENERAL GOVERNMENT									
Council	\$ 88,427	\$ 90,749	\$ 92,342	\$ 92,343	\$ 91,725	\$ 93,256	\$ 93,245	\$ 903	0.98%
Mayor	200,925	194,566	200,677	200,677	195,520	205,931	205,907	5,230	2.61%
Customer Service	1,296,381	1,440,913	1,254,355	1,254,355	1,188,184	1,288,520	1,288,124	33,769	2.69%
City County Information Technology	665,289	684,248	704,953	704,953	692,799	713,978	713,978	9,025	1.28%
Property Assessment	559,100	519,467	594,849	594,849	408,140	521,530	530,135	(64,713)	-10.88%
Legal Affairs	489,757	588,483	537,389	537,389	525,720	543,419	543,355	5,966	1.11%
Human Resources	299,167	278,154	385,836	385,836	354,019	394,834	369,810	(16,026)	-4.15%
Municipal Court	125,182	135,737	138,026	138,026	136,537	142,624	142,609	4,583	3.32%
Public Access Fund	45,522	69,284	60,234	60,234	51,280	77,781	65,007	4,773	7.92%
Liability Insurance Fund	715,064	847,276	947,800	947,800	776,456	912,800	912,800	(35,000)	-3.69%
Employee Benefits Fund	5,652,916	5,332,135	5,826,276	5,826,276	5,351,233	5,796,831	5,796,831	(29,445)	-0.51%
Unclassified	579,729	656,686	333,259	771,859	617,350	213,759	213,259	(120,000)	-36.01%
Total General Government	10,717,459	10,837,699	11,075,995	11,514,596	10,388,963	10,905,262	10,875,060	(200,935)	-1.81%
PUBLIC SAFETY									
Police Department	8,839,761	8,870,116	9,132,969	9,152,969	8,990,362	9,462,306	9,354,965	221,996	2.43%
Fire Department	6,327,531	6,568,173	6,707,923	6,714,423	6,707,898	7,209,486	7,210,732	502,808	7.50%
Hazardous Materials Contract Fund	48,292	48,215	53,720	53,720	23,850	35,600	35,600	(18,120)	-33.73%
Animal Control Fund	170,038	189,136	199,013	199,013	197,994	201,266	201,266	2,253	1.13%
EMS Grant Fund	1,759	1,254	9,000	9,000	3,000	9,000	9,000	-	0.00%
Total Public Safety	15,387,381	15,676,894	16,102,626	16,129,126	15,923,104	16,917,658	16,811,563	708,937	4.40%
TRANSPORTATION									
Airport Fund	406,984	397,648	438,665	438,665	416,516	433,385	433,385	(5,280)	-1.20%
Public Works	7,795,174	7,970,054	8,548,803	8,548,803	8,539,690	9,653,009	8,814,214	265,411	3.10%
Metro Ride	3,594,313	3,648,954	3,070,894	3,070,894	2,920,433	3,337,455	3,337,455	266,561	8.68%
Motor Pool Fund	2,698,890	2,777,273	4,182,232	4,182,232	3,534,446	3,996,417	3,845,624	(336,608)	-8.05%
Parking Fund	1,792,090	1,880,606	1,986,856	2,486,856	2,438,726	2,473,919	1,988,812	1,956	0.10%
Total Transportation	\$16,287,451	\$16,674,535	\$18,227,450	\$18,727,450	\$17,849,811	\$19,894,185	\$18,419,490	192,040	1.05%
SANITATION, HEALTH & WELFARE									
Refuse Collection	\$1,539,307	\$969,091	\$918,000	\$918,000	\$875,000	\$927,000	\$927,000	9,000	0.98%
Recycling Program	697,574	706,316	636,399	636,399	648,226	666,087	666,087	29,688	4.66%
Rental Licensing Fund	156,867	139,381	-	-	-	-	-	-	-
Water Utility	4,795,921	4,920,517	5,687,932	5,687,932	5,650,005	6,135,990	6,135,990	448,058	7.88%
Waste Water Utility	4,176,068	4,601,512	5,172,122	5,172,122	5,065,436	5,028,086	5,028,086	(144,036)	-2.78%
Environmental Clean Up Fund	33,535	24,395	168,981	168,981	137,200	153,587	153,587	(15,394)	-9.11%
Total Sanitation, Health & Welfare	\$11,399,272	\$11,361,212	\$12,583,434	\$12,583,434	\$12,375,867	\$12,910,750	\$12,910,750	327,316	2.60%
ECONOMIC/COMMUNITY DEVELOPMENT									
TID Number Three Fund	6,833,870	10,723,684	13,245,706	14,245,706	6,521,413	13,178,754	13,178,754	(66,952)	-0.51%
TID Number Five Fund	918,703	1,719,025	1,566,775	1,566,775	1,611,394	1,274,658	1,292,654	(274,121)	-17.50%
TID Number Six Fund	1,450,393	3,768,492	8,418,556	7,413,556	7,093,490	6,021,431	6,021,431	(2,397,125)	-28.47%
TID Number Seven Fund	758,002	620,143	681,263	681,263	712,399	523,544	523,544	(157,719)	-23.15%
TID Number Eight Fund	106,439	2,352,619	242,352	242,352	643,236	596,594	596,594	354,242	146.17%
TID Number Nine Fund	75,959	76,941	77,011	77,011	82,451	76,085	76,085	(926)	-1.20%
TID Number Ten Fund	1,537,189	175,445	215,223	215,223	224,373	149,123	149,123	(66,100)	-30.71%
TID Number Eleven Fund	-	-	8,800,000	8,800,000	4,258,566	6,602,203	6,602,203	6,602,203	-
TID Number Twelve Fund	-	-	200,000	200,000	200,000	7,982,750	7,982,750	7,982,750	-
Community Development Fund	2,324,502	2,306,046	1,648,079	1,648,079	1,840,249	1,891,172	1,891,172	243,093	14.75%
Economic Development Fund	155,978	1,739,892	829,250	829,250	5,000	5,000	5,000	(824,250)	-99.40%
Housing Stock Improvement Fund	4,307	167,259	15,000	115,000	202,219	270,000	270,000	255,000	1700.00%
400 Block Fund	66,146	35,130	69,500	69,500	62,100	60,000	60,000	(9,500)	-13.67%
Room Tax Fund	852,465	913,433	323,987	1,131,718	972,461	827,442	827,442	503,455	155.39%
Total Economic/Community Development	\$15,083,953	\$24,598,109	\$27,332,702	\$37,035,433	\$24,429,351	\$39,458,756	\$39,476,752	12,144,050	44.43%
PARKS AND RECREATION	2,271,947	2,489,383	2,644,607	2,644,607	2,651,726	2,706,633	2,706,633	62,026	2.35%
DEBT SERVICE FUND	\$8,017,497	\$9,020,008	\$9,512,545	\$9,512,545	\$9,838,114	\$10,452,877	\$10,452,877	940,332	9.89%
CAPITAL PROJECTS FUNDS									
Capital Projects Fund	\$7,686,709	\$6,316,531	\$3,826,974	\$9,066,967	\$7,303,059	\$5,158,620	\$3,333,460	(493,514)	-12.90%
Central Capital Purchasing Fund	-	\$195,898	\$255,300	\$255,300	\$196,095	\$303,530	\$303,530	48,230	18.89%
CAPITAL PROJECTS FUNDS	\$7,686,709	\$6,512,429	\$4,082,274	\$9,322,267	\$7,499,154	\$5,462,150	\$3,636,990	(445,284)	-10.91%
TOTAL EXPENDITURES	\$86,851,670	\$97,170,268	\$101,561,632	\$117,469,457	\$100,956,090	\$118,708,271	\$115,290,115	\$13,728,482	13.52%

CITY OF WAUSAU
2018 BUDGET BY EXPENDITURE CATEGORY- ALL FUNDS

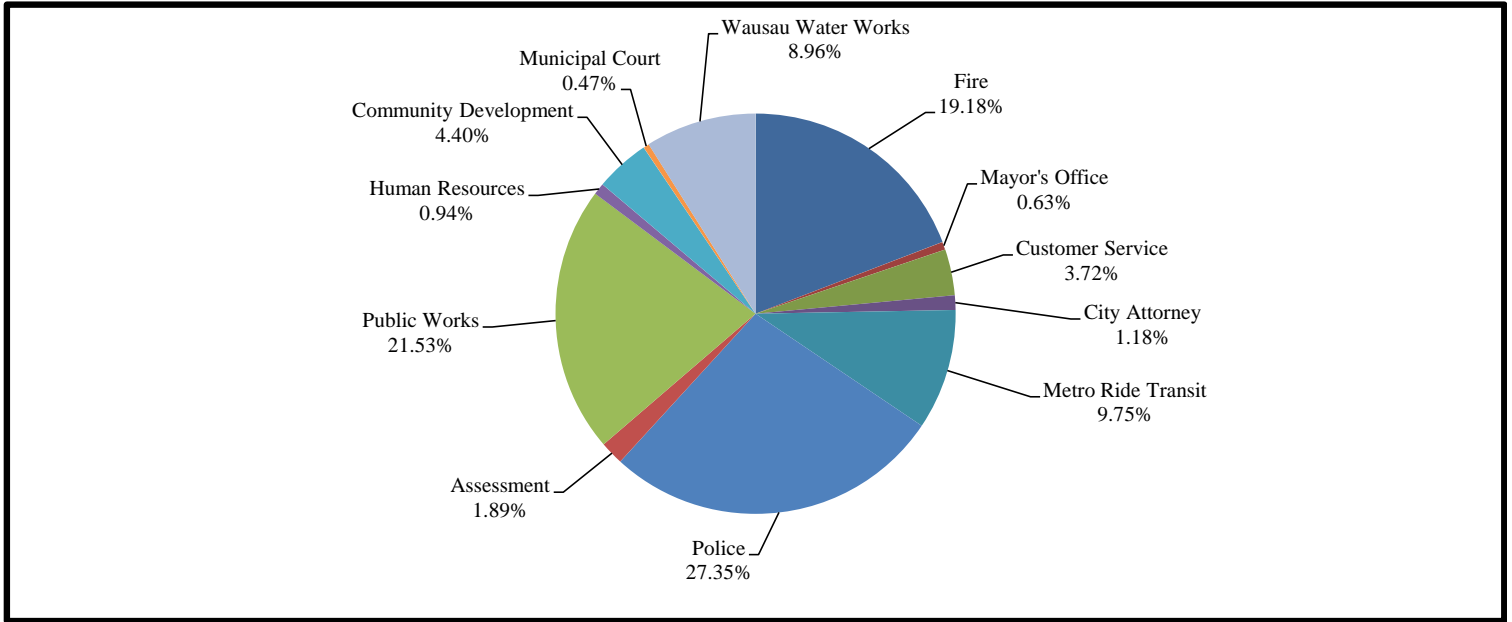


BUDGET BY EXPENDITURE CATEGORY (ALL FUNDS)	2018 BUDGET	2017 BUDGET
Personnel Services	\$ 30,940,117	\$ 30,266,224
Contractual Services	13,323,723	13,153,714
Supplies & Expenses	4,667,776	4,471,362
Building Materials	1,503,870	1,410,800
Fixed Charges	10,399,162	12,171,772
Debt Service	10,634,127	9,635,045
Grants/Contributions	12,054,987	3,619,694
Capital Outlay	22,122,438	19,639,679
Transfers to Other Funds	9,643,915	7,073,342
Contingency	-	120,000
TOTAL	<u>\$115,290,115</u>	<u>\$101,561,632</u>



PERSONNEL COST ANALYSIS (ALL FUNDS)	2018 BUDGET	2017 BUDGET
Salaries and Wages	21,969,776	21,654,524
Social Security	1,403,019	1,384,193
Retirement Contributions	2,045,561	1,982,407
Dental Insurance	174,792	171,613
Health Insurance	4,915,234	4,634,555
Workers Compensation	420,976	431,009
Life Insurance	7,387	7,233
Other	3,372	690
TOTAL	<u>\$30,940,117</u>	<u>\$30,266,224</u>

**CITY OF WAUSAU
2018 BUDGET
PERSONNEL SUMMARY**

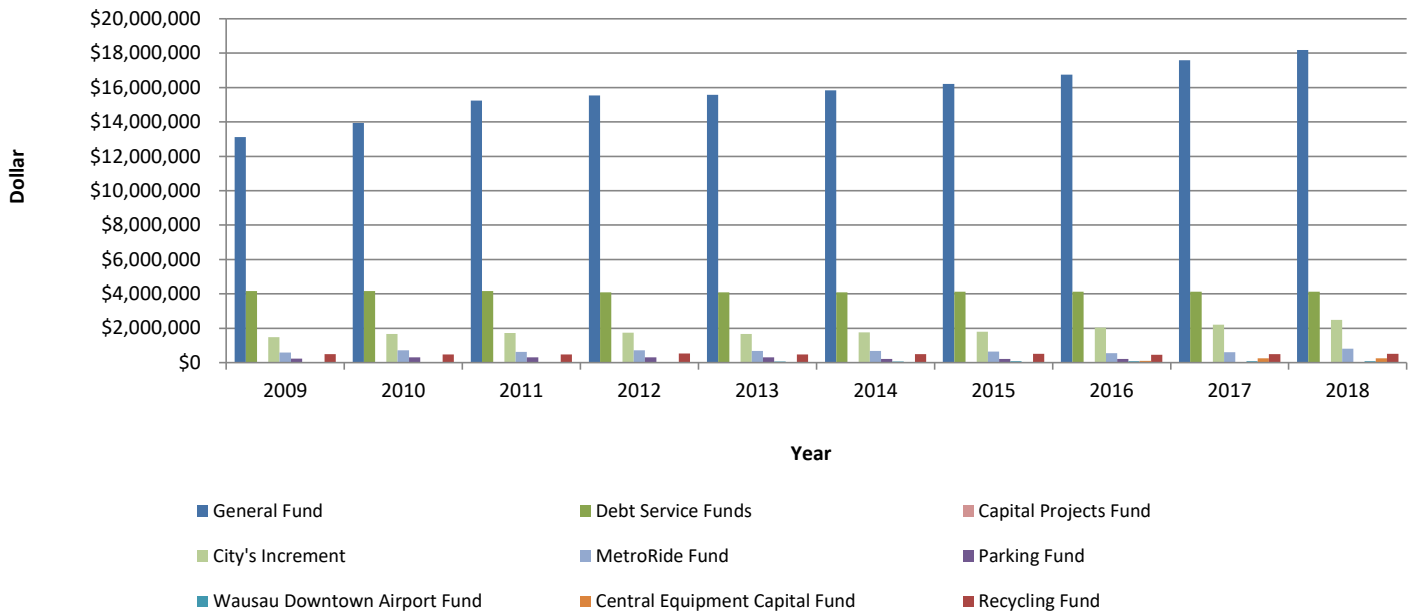


	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Mayor's Office	2.00	2.00	2.00	2.00	2.50	2.50	3.00	2.50	2.50	3.50	3.50
Customer Service	11.84	11.84	11.84	11.84	11.46	11.46	11.46	11.20	11.20	13.20	13.65
Assessment	6.00	7.00	7.00	7.00	7.00	6.50	6.50	6.50	6.50	6.50	6.50
Human Resources	3.00	3.00	3.00	3.00	2.50	2.50	3.00	2.00	2.00	2.00	2.00
City Attorney	3.75	3.75	3.75	3.75	3.75	3.75	3.25	3.25	3.25	3.25	4.00
Municipal Court	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Inspections/Electrical		0.00	0.00	0.00	0.00	0.00	0.00	6.00	10.00	11.00	11.00
Police	87.00	84.00	84.00	84.00	81.00	79.00	76.50	75.50	75.50	77.50	77.50
Fire	61.00	60.00	60.00	60.00	60.00	60.00	60.00	60.00	60.00	59.00	59.00
Public Works	68.50	68.50	68.50	69.50	70.00	67.50	67.50	67.00	60.85	63.50	65.85
Community Development	14.00	13.75	13.75	12.75	12.75	12.00	12.00	11.75	11.75	11.75	11.75
Metro Ride	31.00	31.50	31.50	31.50	31.50	31.50	30.50	33.00	33.00	33.00	32.00
Wausau Water Works	28.50	27.50	27.50	26.50	26.50	26.50	26.50	26.50	26.50	26.50	26.50
Grand Total	318.09	314.34	314.34	313.34	310.46	304.71	301.71	306.70	304.55	312.20	314.75

**CITY OF WAUSAU
2018 BUDGET
SUMMARY OF PROPERTY TAXES BY FUND**

	<u>2009</u>	<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>
GENERAL FUND	\$13,109,712	\$13,940,920	15,248,395	15,546,035	15,570,606	15,843,883	16,200,627	16,749,259	17,579,529	18,178,020
SPECIAL REVENUE FUNDS:										
Community Development						50,000	48,500	156,375	191,375	219,511
Recycling Fund	485,600	470,007	470,000	522,629	473,462	497,750	517,275	462,165	487,763	517,451
DEBT SERVICE FUND	4,156,866	4,156,866	4,156,866	4,088,000	4,088,000	4,088,000	4,123,000	4,123,000	4,123,000	4,123,000
CAPITAL PROJECTS FUNDS:										
Capital Projects Fund	1,929,343	1,549,310	658,960	320,426	337,345	371,080	406,090	450,000	505,828	510,460
Central Equipment Capital Fund								110,800	250,300	250,300
ENTERPRISE FUNDS:										
Animal Control							78,489	37,105	50,139	52,392
MetroRide Fund	594,064	725,244	628,093	715,289	679,289	679,289	647,342	547,342	601,600	809,906
Parking Fund	225,000	300,000	300,000	300,000	300,000	224,000	211,052	211,052		
Wausau Downtown Airport Fund					68,677	70,000	80,000	80,000	90,000	94,000
										*
SUBTOTAL	20,500,585	21,142,347	21,462,314	21,492,379	21,517,379	21,824,002	22,312,375	22,927,098	23,879,534	24,755,040
TAX INCREMENT	1,479,267	1,660,732	1,724,290	1,741,642	1,660,891	1,758,798	1,795,196	2,044,472	2,204,850	2,492,171
TOTAL LEVY	<u>\$21,979,852</u>	<u>\$22,803,079</u>	<u>\$23,186,604</u>	<u>\$23,234,021</u>	<u>\$23,178,270</u>	<u>\$23,582,800</u>	<u>\$24,107,571</u>	<u>\$24,971,570</u>	<u>\$26,084,384</u>	<u>\$27,247,211</u>
INCREASE OVER PRIOR YEAR										
	<u>\$737,041</u>	<u>\$823,227</u>	<u>\$383,525</u>	<u>\$47,417</u>	<u>(\$55,751)</u>	<u>\$404,530</u>	<u>\$524,771</u>	<u>\$863,999</u>	<u>\$1,112,814</u>	<u>\$1,162,827</u>
% INCREASE	<u>3.47%</u>	<u>3.75%</u>	<u>1.68%</u>	<u>0.20%</u>	<u>-0.24%</u>	<u>1.75%</u>	<u>2.23%</u>	<u>3.58%</u>	<u>4.46%</u>	<u>4.46%</u>

* Goal for Levy Limit Requirements is \$24,427,391. Reduction necessary \$327,649



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 exceed \$25,000, the City

Attorney shall notify the Finance Committee of the status of the matter and seek approval for additional expenditures.

d) Billing Frequency and Format

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

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

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

- Service contracts or agreements should be reviewed by the City Attorney and placed on file with the City Clerk.

SOLE SOURCE

Purchase of goods or services under \$25,000 may be made without competition when it is agreed in advance between the Department Head and Finance Director. Sole source purchasing should be avoided unless it is clearly necessary and justifiable. The justification must withstand public and legislative scrutiny. The Department Head is responsible for providing written documentation justifying the valid reason to purchase from one source or that only one source is available. Sole source purchasing criteria include: urgency due to public safety, serious injury financial or other, other unusual and compelling reasons, goods or service is available from only one source and no other good or service will satisfy the City's requirements, legal services provided by an attorney, lack of acceptable bids or quotes, an alternate product or manufacturer would not be compatible with current products resulting in additional operating or maintenance costs, standardization of a specific product or manufacturer will result in a more efficient or economical operation, aesthetic purposes or compatibility is an overriding consideration, the purchase is from another governmental body, continuity achieved in a phased project, the supplier or service demonstrates a unique capability not found elsewhere, economical to the city on the basis of time and money of proposal development.

1. Sole source purchase under \$5,000 shall be evaluated and determined by the Department Head.
2. Sole source purchase of \$5,000 to \$25,000 a formal written justification shall be forwarded to the Finance Director who will concur with the sole source or assist in locating additional competitive sources.
3. Sole source purchase exceeding \$25,000 must be approved by the Finance Committee.

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

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

BUDGET

All purchases shall be made in accordance with the budget approved by the Common Council. The department head has the responsibility for managing departmental spending to ensure the line item budget is not overspent and for initiating Transfer of Funds Requests when appropriate.

CONTRACT AUTHORIZATION

The Mayor is authorized to enter into contracts on behalf of the City of Wausau if the contracts meet the following criteria:

1. Purchase of Goods – The City may purchase equipment, furnishings, goods, supplies materials and rolling when the costs of the same have been included in the approved City Budget.
2. Purchase of Services – The City may contract for the purchase of services without Council resolution when ALL of the following conditions have been met:
 - a) The funds for services are included in the approved City budget.
 - b) The procurement for services complies with the procurement policy.
 - c) The City Attorney has reviewed and approved the form of the contract.
 - d) The contract complies with other laws, resolutions and ordinances.
 - e) The contract is for a period of one year or less, or the contract is for a period of not more than three years and the annual average cost of the services does not exceed \$25,000.
3. The following contracts require council approval:
 - (a) Collective Bargaining Agreements – Any contract between the City of Wausau and any collective bargaining unit representing City employees.
 - (b) Real Estate Purchases – Contracts for the sale or purchase of real estate where the City of Wausau is the proposed seller or purchaser. Council approval is **not** required for commencement of foreclosure action to collect a loan or other debt owed to the City when the debtor has failed to cure any default in payment of the loan or other obligation.
 - (c) Leases – Contracts for lease of real estate where the City is either a proposed landlord or a proposed tenant exclusive of airport hangar, parking stall rentals and short term park facilities rentals.
 - (d) Easements and Land Use Restrictions – Contracts for easements, restrictive covenants or other limitations which may be placed upon the use of any City-owned property.
 - (e) Intergovernmental Contracts– Contracts between the City of Wausau and other local, state or federal governments or agencies except, cooperative purchasing agreements.
 - (f) Development Agreements – Contracts for the provision of infrastructure, financial assistance or other incentives by the City for the benefit of a developer or business venture.
 - (g) City Services – Contracts whereby the City of Wausau agrees to provide services to another party.
 - (h) Managed competition, outsourcing contracts – Contracts for labor or personal services to be performed by persons who are not city employees for work that has been performed by city employees within the past five (5) years and the contract will result in the elimination of positions and the layoff of personnel.
4. The common council delegates contract approval to the department level for the following:
 - (a) Community Development Housing and Commercial Development Loans and Grants issued from grants and related program income.

Contracts shall be signed by the Mayor and counter-signed by the City Clerk, City Finance Director and City Attorney. The City Finance Director shall certify that funds have been provided by the Council to pay the liability that may be incurred under the contract. The City Attorney shall approve the contract as to form and the City Clerk shall attest to the Mayor's signature. Contract change orders may be signed by the Board of Public Works as long as the change order does not materially change the work performed and funds are available within the budget. Purchase contracts for goods or services valued at \$5,000 or less may be signed by individual department directors as long as the purchase is provided in the budget.

TAX INCREMENT DISTRICT INTERFUND LOAN POLICY

POLICY OBJECTIVE

To provide for the efficient and consistent administration of tax increment district interfund loans.

COVERAGE

This policy applies to City of Wausau tax increment financing district .

GOALS

- To provide efficient and effective means of financing tax increment district deficits or projects.
- To minimize interest expense and debt issuance costs.
- To maintain flexibility and responsiveness to financing needs.
- To provide consistent application of the interfund loan process.

INTERFUND LOANS

Interfund loans shall be made from the City's General Fund to a Tax Increment District to cover cash deficits or to fund project costs. The Finance Director is authorized to administer the interfund loan program.

INTEREST CHARGES

Interest will be charged unless specifically prohibited within the Tax Increment District Plan. The annual interest rate will equal the Wisconsin Department of Administration published annualized earning rate of the Local Government Investment Pool plus 1.5%. Interest will be calculated retroactively when the Tax Increment District is considered stabilized. A district is deemed stabilized when the district has generated excess annual increments for a period of three consecutive years but no later than at the end of its expenditure period.

REPAYMENT

The Finance Director is directed and authorized to evaluate the status of the districts and repay such loans in whole or in part when increment and other revenues of the district exceed project costs.

REPORTING

The Finance Director shall make an annual report to the Common Council no later than May 15th each year indicating the status of the interfund loans.

POLICY REVIEW

This policy will be reviewed by the Finance Committee every two years or sooner at the discretion of the Common Council.

**CITY OF WAUSAU
GENERAL FUND
2018 BUDGET**

EXPENDITURES			2017 Adopted	2017 Modified	2017 Estimated	2018 Dept	2018 Executive
	2015 Actual	2016 Actual	Budget	Budget	Actual	Budget Request	Budget
COMMON COUNCIL	88,427	90,749	92,342	92,343	91,725	93,256	93,245
MAYOR	200,925	194,566	200,677	200,677	195,520	205,931	205,907
CUSTOMER SERVICE	1,296,381	1,440,913	1,254,355	1,254,355	1,188,184	1,288,520	1,288,124
CCITC	665,289	684,248	704,953	704,953	692,799	713,978	713,978
REFUSE COLLECTION	1,539,307	969,091	918,000	918,000	875,000	927,000	927,000
ASSESSMENT DEPARTMENT	559,100	519,467	594,849	594,849	408,140	521,530	530,135
CITY ATTORNEY	489,757	588,483	537,389	537,389	525,720	543,419	543,355
HUMAN RESOURCES	299,167	278,154	385,836	385,836	354,019	394,834	369,810
MUNICIPAL COURT	125,182	135,737	138,026	138,026	136,537	142,624	142,609
UNCLASSIFIED	579,729	656,686	333,259	771,859	617,350	213,759	213,259
POLICE DEPARTMENT	8,839,761	8,870,116	9,132,969	9,152,969	8,990,362	9,462,306	9,354,965
FIRE DEPARTMENT	6,327,531	6,568,173	6,707,923	6,714,423	6,707,898	7,209,486	7,210,732
DEPARTMENT OF PUBLIC WORKS	7,795,174	7,970,054	8,548,803	8,548,803	8,539,690	9,653,009	8,814,214
PARKS DEPARTMENT	2,271,947	2,489,383	2,644,607	2,644,607	2,651,726	2,706,633	2,706,633
TOTAL EXPENDITURES	31,077,678	31,455,819	32,193,988	32,659,088	31,974,671	34,076,284	33,113,966
REVENUES							
GENERAL PROPERTY TAXES	16,200,627	16,749,259	17,579,529	17,579,529	17,579,529	17,949,259	17,949,259
OTHER TAXES	222,320	323,480	201,185	201,185	211,762	193,184	193,184
INTERGOVERNMENTAL GRANTS & AID	8,107,749	7,929,706	8,001,910	8,001,910	8,038,858	8,041,141	8,129,183
LICENSES & PERMITS	799,875	856,103	776,822	776,822	863,312	779,934	789,934
FINES & FORFEITURES	337,841	379,671	359,000	359,000	358,000	359,000	359,000
PUBLIC CHARGES FOR SERVICES	1,928,922	2,048,807	2,094,489	2,094,489	2,016,521	2,035,290	2,035,290
INTERGOVT CHARGES FOR SERVICES	1,457,809	1,600,707	817,333	817,333	951,357	1,060,363	1,060,363
MISCELLANEOUS REVENUE	719,745	676,047	466,320	466,320	606,050	516,492	516,492
OTHER FINANCING SOURCES	1,883,444	1,895,060	1,897,400	1,897,400	1,892,550	1,832,500	1,852,500
	31,658,332	32,458,839	32,193,988	32,193,988	32,517,939	32,767,163	32,885,205

COMMON COUNCIL

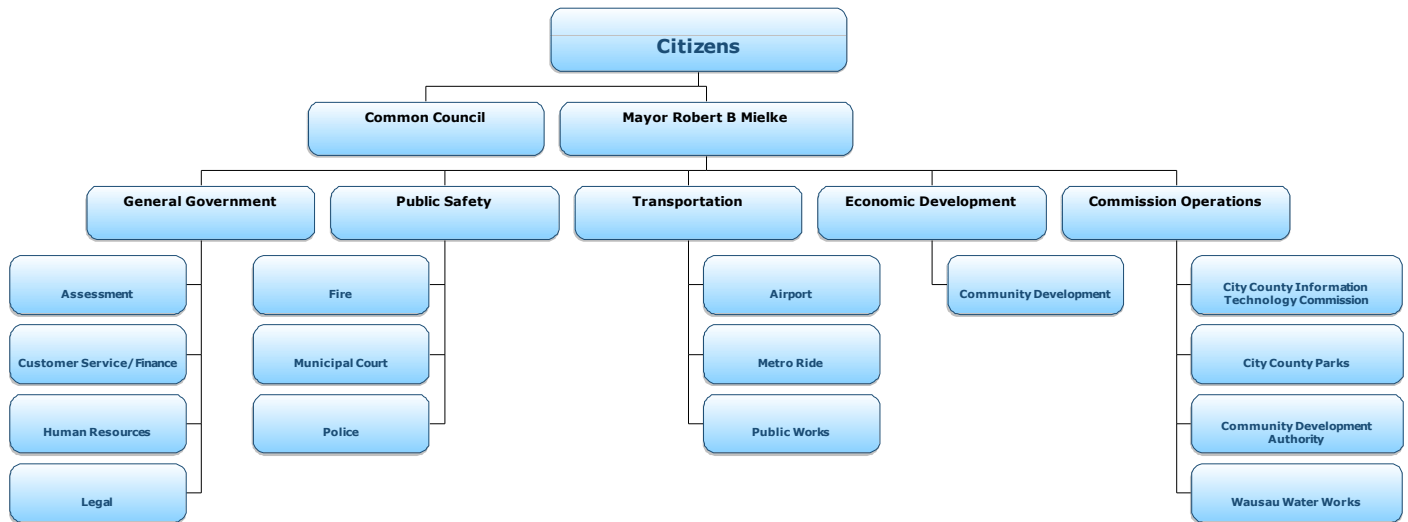
MISSION:

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

RESPONSIBILITIES:

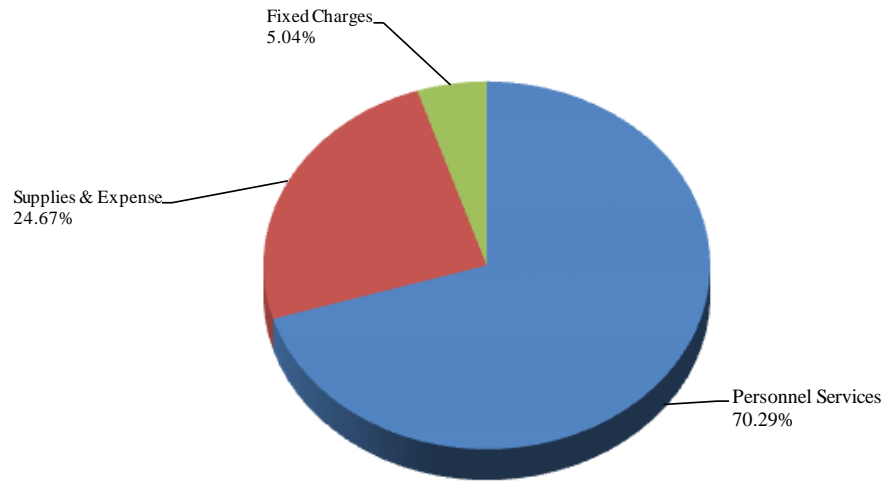
The Common Council of the City consists of eleven (11) Alderpersons. The Alderpersons manage and control the City properties, finances and public services. The Council has the power to license, regulate, borrow money and levy taxes. The Council is the policy-making or legislative part of the City. Most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

ORGANIZATIONAL STRUCTURE:



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

BUDGET:



BUDGET SUMMARY								
	2015	2016	2017			2018		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 67,045	\$ 66,044	\$ 65,572	\$ 65,572	\$ 65,590	\$ 65,556	\$ 65,545	\$ 65,545
Supplies & Expense	16,676	20,937	22,070	22,070	22,035	23,000	23,000	23,000
Fixed Charges	4,706	3,768	4,700	4,700	4,100	4,700	4,700	4,700
Total Expenses	\$ 88,427	\$ 90,749	\$ 92,342	\$ 92,342	\$ 91,725	\$ 93,256	\$ 93,245	\$ 93,245

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The Common Council froze their salaries for the upcoming term. The budget provides a cost to continue in other budget line items.

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
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%
2008	\$471,813	(\$25,540)	-5.14%

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.

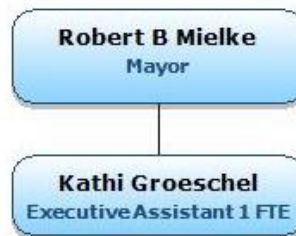
DEPARTMENTAL RESPONSIBILITIES:

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:

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
TOTAL	2.00	2.00	2.00	2.00	2.50	2.50	3.00	2.50	2.50	3.50

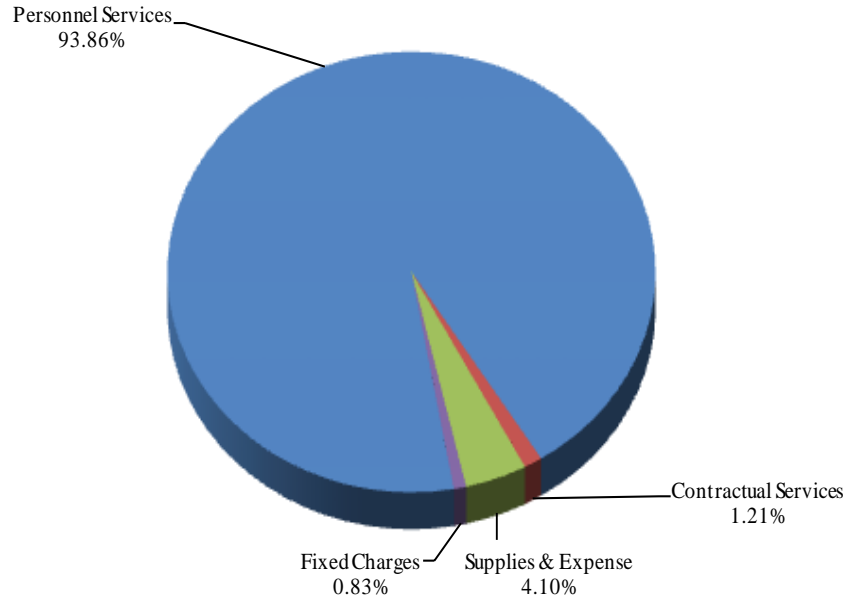
ACCOMPLISHMENTS:

- Successfully implemented a FREE Large Item Drop-Off Service in the spring and fall with three additional days during the summer months.
- Completed the 2nd Avenue streetscape project including new utilities, sidewalks, public amenities and lighting
- Finally launched the long awaited Thomas Street Corridor project with the completion of Phase 1 acquisition and construction.
- Completed the Wausau Business Campus Master Plan and new parcels for industrial expansion.
- Approved projects for the relocation and expansion of both Great Lakes Cheese and Wausau Chemical to the Business Campus adding nearly \$90mil in potential construction and securing over 12 acres of prime riverfront property for future redevelopment.
- Recombination of Liberty Mutual to the Wausau area including retaining all 900 jobs and proposed new facilities.
- New external marketing campaign www.wausome.org series highlighted in a national campaign that ran in over 1,000 publications including the San Francisco Chronicle, LA Times, Chicago Tribune, Houston Chronicle, Baltimore Sun, and Orlando Sentinel- just to name a few.
- Convened a first-ever Mayor's Advisory Panel which includes business and nonprofit stakeholder organizations focused on development strategy.
- Achieved new record levels of social media and Facebook engagement by the Mayor and staff.
- Continued the redevelopment of the East Riverfront/Riverlife Area which included completion of new public amenities including the river wharf, public trail, landscaping, pedestrian bridge, overlooks and seating plazas, fountains and decorative lighting throughout.
- Major advancements in diversifying housing choices including new high-end urban rental projects at Riverlife and Urban West, along with 29 additional affordable rental units at Sav-O, and start of the for-sale rowhouse River East Brownstones project.
- Led record number of Request for Proposal (RFP) processes including redevelopment projects at Sears, Sav-O Supply, 17th Ave and West St, Westside Battery and Wausau Club.
- Successfully moved the Wausau Museum of Contemporary Art project forward with the substantial renovation of the historic Wausau Club.
- Assisted with the renovation and expansion of Downtown Grocery.
- Secured additional grant funding for the extension of Fulton Street in 2018.
- Expansion of public facilities at Athletic Park including a new party deck and additional seating
- Accomplished the removable/demolition of the blighted St. James School and developed a master plan for new downtown park and additional parking capacity

GOALS AND OBJECTIVES:

- Maintain Wausau as a safe and healthy place to live, work, learn and recreate.
- Continue to explore additional joint services with other municipalities/governments.
- Maintain fiscally sound polices and deliver high quality service at the lowest possible cost.
- Continue our good working relationship with Marathon County and explore new areas of cooperation.
- Move forward with sustainable practices and improve the quality of life in Wausau.
- Work with City departments, the school district and community organizations on neighborhood revitalization. Neighborhoods play a vital role in every city. We have crime reduction, blight elimination and riverfront development that will all play a large role in 2018.
- Increase tax and job base with responsible economic development.
- Continue to explore downtown parking needs.
- Work with local business interests (Central Wausau Progress, McDevco, Workforce Development) to ensure that our younger residents and millennials are engaged in local government for the betterment of our community.
- Work to reduce recidivism in our criminal justice programs by providing education to integrate former criminals back into a positive contributing role to the city.

BUDGET:



BUDGET SUMMARY								
	2015	2016	2017			2018		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 190,790	\$ 186,422	\$ 188,027	\$ 188,027	\$ 188,070	\$ 193,281	\$ 193,257	\$ 193,257
Contractual Services	2,235	2,297	2,500	2,500	2,500	2,500	2,500	2,500
Supplies & Expense	6,255	4,120	8,450	8,450	4,950	8,450	8,450	8,450
Fixed Charges	1,645	1,727	1,700	1,700		1,700	1,700	1,700
Total Expenses	\$ 200,925	\$ 194,566	\$ 200,677	\$ 200,677	\$ 195,520	\$ 205,931	\$ 205,907	\$ 205,907

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
2018	\$205,907	\$5,230	\$0
2017	\$200,677	(\$697)	-0.35%
2016	\$201,374	-\$1,889	(\$0)
2015	\$203,263	\$2,586	1.29%
2014	\$200,677	(\$25,791)	-11.39%
2013	\$226,468	(\$8,153)	-3.48%
2012	\$234,621	(\$5,360)	-2.23%
2011	\$239,981	\$25,845	12.07%
2010	\$214,136	\$2,552	1.21%
2009	\$211,584	\$3,021	1.45%
2008	\$208,563	\$10,276	5.18%

CUSTOMER SERVICE DEPARTMENT

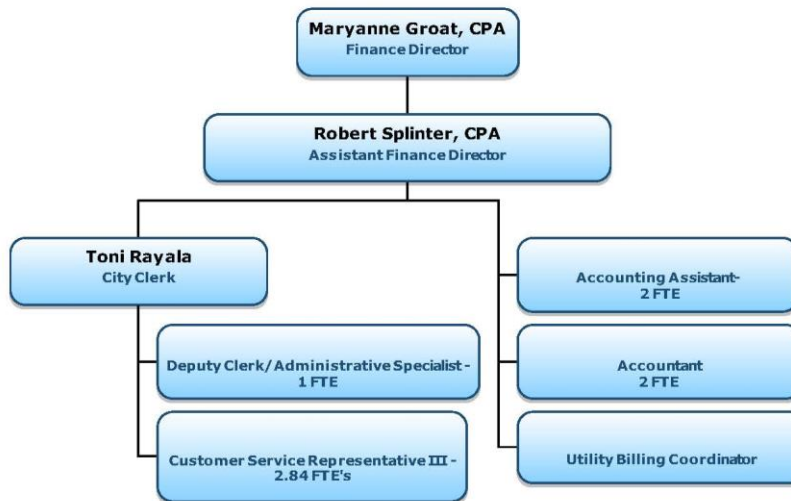
MISSION:

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:

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
TOTAL	11.84	11.84	11.84	11.46	11.46	11.46	11.46	12.20	12.20	13.20

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

2017 ACCOMPLISHMENTS:

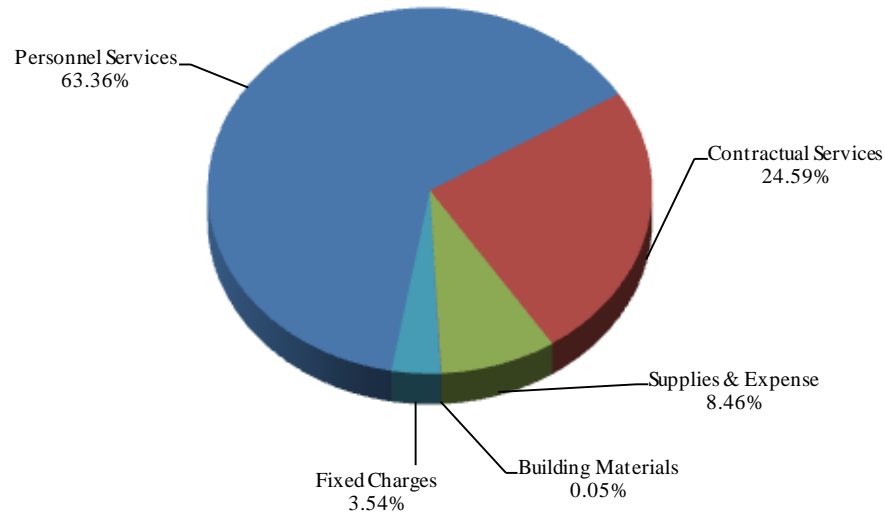
- Provided continuing planning and financial management of Tax Increment Districts.
- Authored 3 TID plans including the creation of TID 11 and 12 and the amendment of TID 6.
- Conducted the first annual Joint Review Board meeting as prescribed by State Law.
- Supported the implementation of the Room Tax Commission. Assisted in crafting the new tourism grant application form and process. Successfully fulfilled the new Room Tax reporting required by the DOR.
- 2016 financial audit completed with an unqualified opinion and received Certificate of Achievement in Financial Reporting for the 2015 audit report.
- Provided financial accounting support to Main Street, Wausau Events and the Entrepreneurial and Education Center.
- Worked in collaboration with other staff to facilitate several development projects.
- Implemented the new fully automated Refuse and Recycling Service in the downtown.
- Successfully managed 2017 debt issuance.
- Lost two senior staff to retirement. Recruited for both positions and training is ongoing.
- Continued to implement online licensing software.
- Managed the 2017 elections in an efficient manner.
- Implemented a number of accounting efficiencies and improved documentation of procedures.
- Completed the RFP for Audit Services.
- Implemented new secure credit card readers in the Penneys and Sears Parking Ramps.

2018 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 2018 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 Cayenta Financial Software upgrade and conduct citywide training on software systems.
- Implement efficiencies with the Imaging processes and evaluate work-flow.
- Implement meeting management software and paperless committee and council packets.
- Support the search for new municipal court and special assessment software.
- Continue to enhance E-Government Services and online payments and transaction processing.
- Improve cash flow forecasts
- Complete the implementation new Clerk Licensing Software that increases online access
- Transition banking services to US Bank
- Implement utility billing upgrade and customer service portal that will allow customers to access account information online.
- Implement secure and implement new Revolving Loan software.
- Review and recommend long term funding mechanism for Motor Pool replacement.
- Review financial policies and recommend changes.

CUSTOMER SERVICE DEPARTMENT

BUDGET:



BUDGET SUMMARY

	2015		2016		2017			2018	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted	
Personnel Services	\$ 821,762	\$ 995,919	\$ 775,360	\$ 775,360	\$ 739,600	\$ 816,580	\$ 816,184	\$ 816,184	
Contractual Services	313,416	295,152	324,970	324,970	296,464	316,800	316,800	316,800	
Supplies & Expense	102,195	110,921	108,125	108,125	109,130	108,940	108,940	108,940	
Building Materials	479	414	600	600	400	600	600	600	
Fixed Charges	39,149	37,453	45,300	45,300	42,590	45,600	45,600	45,600	
Capital Outlay	19,380	1,054							
Total Expenses	\$ 1,296,381	\$ 1,440,913	\$ 1,254,355	\$ 1,254,355	\$ 1,188,184	\$ 1,288,520	\$ 1,288,124	\$ 1,288,124	
Licenses/Permits	\$ 181,086	\$ 188,303	\$ 175,735	\$ 175,735	\$ 182,925	\$ 178,770	\$ 178,770	\$ 178,770	
Public Charges	72,827	80,913	64,150	64,150	65,430	77,150	77,150	77,150	
Intergovt Charges	15,971	10,667	4,200	4,200	3,700	4,200	4,200	4,200	
Total Revenues	\$ 269,884	\$ 279,883	\$ 244,085	\$ 244,085	\$ 252,055	\$ 260,120	\$ 260,120	\$ 260,120	

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The budget reflects the large governor and council election, the elimination of 700 Grand Avenue rental property which will be raised in 4th quarter of 2017 and the new audit fees.

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	\$ 87,005			\$ 322,231	\$ 297,036	\$ 63,078	\$ 46,834	\$ 816,184
Contractual Services	61,300	16,700	20,500	100	7,000	5,600	205,600	316,800
Supplies & Expense	7,220		65,000	7,150	10,280	4,700	14,590	108,940
Building Materials	-						600	600
Fixed Charges	4,450			9,100	15,150		16,900	45,600
Total Expenses	\$ 159,975	\$ 16,700	\$ 85,500	\$ 338,581	\$ 329,466	\$ 73,378	\$ 284,524	\$ 1,288,124

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2018	\$1,288,124	\$33,769	2.69%
2017	\$1,254,355	(\$153,631)	-10.91%
2016	\$1,407,986	\$87,478	6.63%
2015	\$1,320,508	\$66,153	5.27%
2014	\$1,254,355	(\$63,412)	-4.81%
2013	\$1,317,767	(\$134,689)	-9.27%
2012	\$1,452,456	\$42,727	3.03%
2011	\$1,409,729	(\$28,805)	-2.00%
2010	\$1,438,534	\$35,967	2.56%
2009	\$1,402,567	\$30,890	2.25%
2008	\$1,371,677	\$40,436	3.04%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2018	\$260,120	\$16,035	6.57%
2017	\$244,085	(\$24,850)	-9.24%
2016	\$268,935	\$39,789	17.36%
2015	\$229,146	(\$14,939)	-6.12%
2014	\$244,085	\$24,485	11.15%
2013	\$219,600	\$7,362	3.47%
2012	\$212,238	(\$67,645)	-24.17%
2011	\$279,883	\$78,208	38.78%
2010	\$201,675	(\$13,315)	-6.19%
2009	\$214,990	(\$7,035)	-3.17%
2008	\$222,025	\$41,340	22.88%

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.

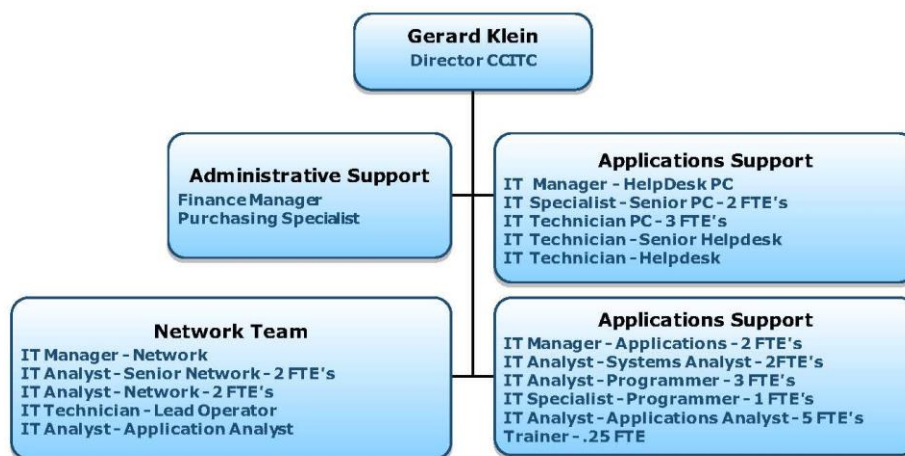
DEPARTMENTAL RESPONSIBILITIES:

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 43 year success story of how to combine and share critical services with other municipal entities.

The CCITC also provides IT services to several smaller jurisdictions, eleven law enforcement agencies within Marathon County, as well as providing land records and property tax preparation services for Lincoln County. The CCITC maintains and supports 1,800 PCs and laptops spread out over 3 counties and 48 locations. We support over 450 applications and more than 212 servers.

Some of the key systems that we support for Wausau are: Police records, Electronic Mail, GL/AP/AR/Payroll and budgeting, Geographic Information Systems (GIS), Land Records Systems (LRS), document management (aka. Imaging), video surveillance, mobile police video, telecommunications, wireless hotspots for employees and the public, Fire records and 911 Dispatch.

ORGANIZATIONAL STRUCTURE:



STAFFING LEVELS:

	City Effort	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
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:

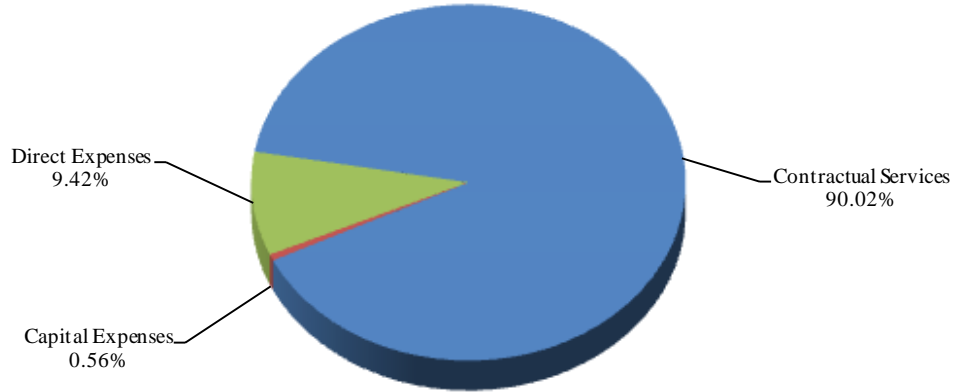
- Implemented Wausau Police Department body worn cameras
- Upgraded ImageTrend EMS Software which included placement of MDC's in EMS Units.
- Completed Phase 1 – Evolve Planning Inspections Software
- Updated Utility Delinquent Notifications
- Installed new network connection to Metro Ride offices
- Completed major upgrade to the main fixed camera system (interview rooms and buildings)
- Updated tax billing software to meet new state reporting requirements
- Project managed implementation of inspections software
- Upgraded Utility Billing Software
- Implemented redundant Internet Service Provider solution via Wausau Community Area Network partnership
- Upgraded Netmotion system for squad cars network access
- Selected new Law enforcement vendor, Superion, to replace Tiburon and signed contracts in April 2017
- Re-Issued assessment software RFP
- Completed Cisco Telepresence system Upgrade
- Replaced as many laptops and desktops as the budget allows
- After state changes, was required to rewrite interface between state TRACS (ticketing) system to Tiburon
- Helped Wausome web site go-live
- Bartender licensing live in Evolve
- Twitter feed changed to DLVR.IT
- Laserfiche implemented in City Engineering
- Aided City Clerk in imaging election documents
- Automated OCR process of new imaged documents for City Clerk
- Placed approximately 250 new desktop and laptop PC's.

GOALS AND OBJECTIVES:

- Add server and storage capacity to network to prepare environment for new Law Enforcement system
- Complete Law Enforcement system replacement – Go-Live scheduled for October 2018
- Complete Phase 2 Evolve Licensing Inspections Software
- Implement myETF 2018 reporting requirement required by the Wisconsin Retirement System
- Implement new Parking Citation System for ticketing and permitting
- Install 400 Block and Gazebo Cameras
- Install community cameras using \$70,000 in grant funding
- Customer Self Service - Electronic Invoices and Online
- Install East Riverfront Cameras
- Move Fiber on East Riverfront out of the way of the proposed apartment house complex
- Replace as many laptops and desktops as the budget allows
- Begin Implementation of a Land Records System Replacement
- Continue to update strategic plan initiatives and monitor progress
- Select a new Assessment Software vendor and implement the selected software solution
- Complete the implementation of online permitting technology
- Upgrade Cayenta Financial System Software to the Version 7.9
- Upgrade CISCO Primary Server and WIFI Infrastructure.
- Update outdated Disaster Recovery Plans for core systems
- Initiate a customer engagement process to create an all encompassing disaster recovery plan across all customers
- Implement a Social Media Policy
- Develop expertise to effectively implement and manage cloud solutions
- Replace the Community Development Loan Management software
- Working on GeoDocs for city Engineering

CITY COUNTY INFORMATION TECHNOLOGY COMMISSION

BUDGET:



BUDGET SUMMARY								
	2015	2016	2017			2018		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommend	Adopted
Contractual Services	\$ 605,480	\$ 616,000	\$ 663,530	\$ 663,530	\$ 621,530	\$ 642,709	\$ 642,709	\$ 642,709
Capital Expenses	19,195	25,932	4,000	4,000	4,000	4,000	4,000	4,000
Direct Expenses	40,614	42,316	37,423	37,423	67,269	67,269	67,269	67,269
Total Expenses	\$ 665,289	\$ 684,248	\$ 704,953	\$ 704,953	\$ 692,799	\$ 713,978	\$ 713,978	\$ 713,978

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 2017 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:

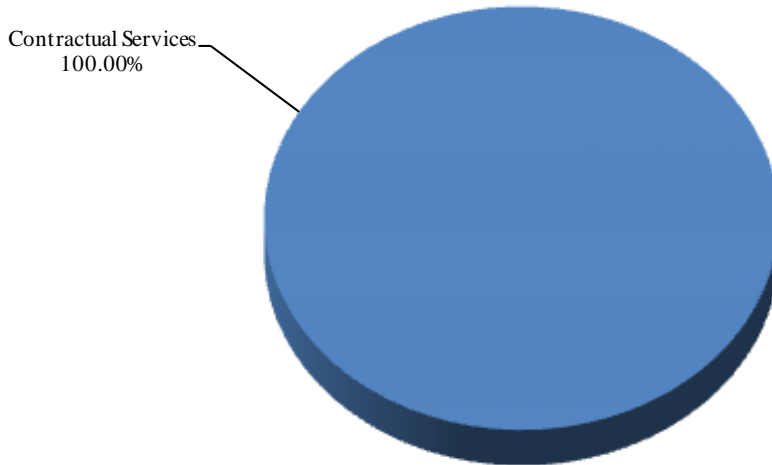
YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2018	\$713,978	\$9,025	1.28%
2017	\$704,953	(\$27,845)	-3.80%
2016	\$732,798	\$36,429	5.23%
2015	\$696,369	(\$8,584)	-1.22%
2014	\$704,953	\$92,343	15.07%
2013	\$612,610	(\$26,866)	-4.20%
2012	\$639,476	\$0	0.00%
2011	\$639,476	\$28,604	4.68%
2010	\$610,872	\$49,430	8.80%
2009	\$561,442	\$373	0.07%
2008	\$561,069	\$27,516	5.16%

REFUSE COLLECTION

RESPONSIBILITIES:

This organization includes all the charges for weekly curbside garbage collection of all residential units within the City, refuse collection at City facilities and the University of Wisconsin Campus, and the contractual monitoring of a contaminated site. Related recycling costs are accounted for in a special revenue fund. In addition, costs and related billings for the superfund site previously considered in the unclassified budget.

BUDGET:



BUDGET SUMMARY								
	2015	2016	2017			2018		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Contractual Services	\$1,458,211	\$887,196	\$909,000	\$909,000	\$875,000	\$927,000	\$927,000	\$927,000
Grants, Contrib & Others	81,096	81,895	9,000	9,000		-	-	-
Total Expenses	\$ 1,539,307	\$ 969,091	\$ 918,000	\$ 918,000	\$ 875,000	\$ 927,000	\$ 927,000	\$ 927,000
Intergovernmental Charges for Services	\$ 73,158	\$ 55,515					\$ -	\$ -
Total Revenues	\$ 73,158	\$ 55,515	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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
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%
2008	\$1,171,500	\$81,500	7.48%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
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

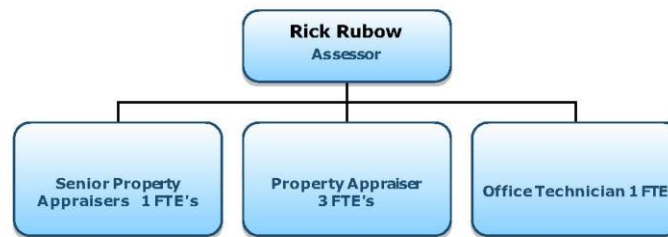
MISSION:

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:

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
TOTAL	6.00	7.00	7.00	7.00	6.50	6.50	6.50	6.50	6.50	6.50

2016 – 2017 ACCOMPLISHMENTS:

- Performed audits of business personal property accounts which have resulted in additional assessed value from under-reporting.
- Electronically filed all State-mandated Final Reports for the City of Wausau and the City of Schofield.
- Completed the 2016 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 "2017 Change of Assessment Notices" to Real Property owners in the time-frame mandated in the cities of Wausau and Schofield.
- Mailed our Personal Property "2017 Change of Assessment Notices" to business owners stating their preliminary 2017 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 2017 Open Book period we continued use of the on-line "Pre-Appointment Questionnaire" in Wausau and Schofield to assist the taxpayer when

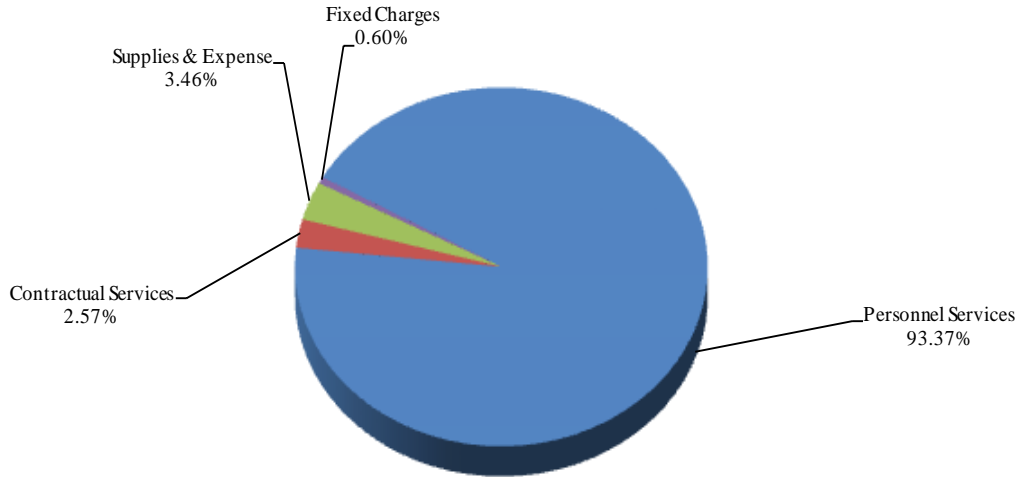
they have a question or want to schedule an appointment. We responded to them either the same day or within one business day. This is quite efficient.

- Worked with the Legal, Inspections, Community Development, Planning and Engineering Departments in the review of several properties for city acquisitions.
- In accordance with Wisconsin Laws, Chapter 39 (1975) all of our full-time appraisers are State-Certified to legally perform all the described duties of the State's Assessor I and II Certifications.
- Continued enhancements of our GIS mapping in a further attempt to improve our ability to successfully explain and physically demonstrate the relationship between assessed values, sale prices or other property amenities to City Taxpayers. Using the GIS mapping saves time, gives a better understanding of the process and the taxpayer can receive a hard-copy map of the parcel or area discussed.
- GIS mapping is instrumental in displaying our statistical information for reports, committees and to the public.
- Appraisal staff has participated in the Wisconsin Association of Assessing Officers quarterly meeting's which throughout the year offers up to 18 hours of state-mandated assessor continuing education credits at an economical price.
- Continued the Marshall & Swift Valuation Service connection to assist our CAMA system in the development of the commercial cost approach.
- Published articles in the City Newsletter (Wausau Works) and in a publication of the Wisconsin Association of Assessing Officers (AVOW).
- Continue to maintain photos for properties as part of the City's Emergency Management Initiative.
- Cross-training staff aids our efficiencies as our city workforce continues to shrink.
- We continue to use the appraiser's laptops out in the field during our annual review process as a time-saving device. This review process is performed at a minimum of at least twice in revaluation years and once in non-revaluation years.
- The Department is continuously updating our Departmental Standard Operating Procedures Manual.
- For 2015, our Statements of Personal Property were once again printed internally. This consolidates the state forms with the mailing labels making the process faster, cheaper and more efficient.
- Successfully completed year four of our governmental collaboration with the City of Schofield to provide contracted assessment service. Initial 3-year term has been extended an addition 5-year term ending in 2020.
- Conversion of current electronic assessment data into the new software is in the final stages of the conversion process.
- Completed the state-mandated USPAP compliant report (AAR).
- Trained three appraisers that replace positions vacated due to restructuring, retirements and other vacancies.

GOALS AND OBJECTIVES:

- Support senior staff training to meet new Appraisal Qualifications Board (AQB) and Department of Revenue (DOR) standards reducing the municipalities need to contract outside resources resulting in monetary savings i.e. such as reviewing appraisals for City purchases or eminent domain takings.
- Purchase and installation of new "Tablets" for the appraisal staff. The ability to complete paperwork out in the field will save time in the office, allow more information to be available to the taxpayer while viewing their property, and reduce paper shuffling when establishing a property change.
- Research the possibility of dividing the Board of Review member's pay into half days (\$85-full day; \$42.50-half day)
- Continue to perform audits of personal property accounts
- Continue with our policy to request interior inspections of properties which have: 1. Sold during the year 2. Had permits issued or 3. Had a property owner request a review of their assessment
- Discuss with the Mayor, Council, the City of Schofield and any other neighboring jurisdictions the possibilities of continuing or expanding future collaboration for assessment services to bring in additional revenues resulting in an off-setting of expenses to the City of Wausau.
- Complete training and understanding for the entire staff on using 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 2017 Assessment Roll.
- Hold an Open Book Period allowing taxpayers enough time to study their values, sales and meet with Assessment staff thereby reducing the likelihood of filing an objection.
- Conduct Board of Review sessions as required.
- Continue our educational and training pursuits which are highly recommended to remain on the cutting edge in the assessment profession.

BUDGET:



BUDGET SUMMARY								
	2015	2016	2017			2018		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 534,096	\$ 496,786	\$ 560,444	\$ 560,444	\$ 372,985	\$ 486,375	\$ 494,980	\$ 494,980
Contractual Services	12,065	12,123	13,600	13,600	13,600	13,600	13,600	13,600
Supplies & Expense	10,125	7,415	17,605	17,605	18,355	18,355	18,355	18,355
Fixed Charges	2,814	3,143	3,200	3,200	3,200	3,200	3,200	3,200
Total Expenses	\$ 559,100	\$ 519,467	\$ 594,849	\$ 594,849	\$ 408,140	\$ 521,530	\$ 530,135	\$ 530,135
Intergovt Charges	\$ 25,003	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000
Total Revenues	\$ 25,003	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The Assessment Department has been through dramatic personnel changes with the retirement of the long term City Assessor and significant staff vacancies. After considering, organizational structure including privatization, the Council approved a reduction of 2 FTE's within the department. The 2018 budget funds one of these vacated positions. This position will provide additional resources to complete the departments work in a timely and accurate manner.

ASSESSMENT DEPARTMENT

DEPARTMENT STATISTICS:

For the 2017 Assessment Year, there were 17,103 total parcels: 13,291 Residential Properties, 1,290 Commercial Properties, 74 Agricultural Properties, 6 Agricultural Forest Properties, 6 Productive Forest, 4 Other Properties, 3 Managed Forest Property, 8 Undeveloped Properties, 589 Exempt Properties, 82 Manufacturing Properties, 1,594 Personal Property Accounts and 182 Mobil Homes lots.

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE	
		DOLLAR	PERCENT
2018	\$530,135	(\$64,714)	-10.88%
2017	\$594,849	(\$667)	-0.11%
2016	\$595,516	(\$391)	-0.07%
2015	\$595,907	\$1,058	0.18%
2014	\$594,849	\$0	0.00%
2013	\$594,849	\$31,863	5.66%
2012	\$562,986	(\$46,608)	-7.65%
2011	\$609,594	\$51,693	9.27%
2010	\$557,901	\$25,231	4.74%
2009	\$532,670	\$16,425	3.18%
2008	\$516,245	\$19,378	3.90%

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

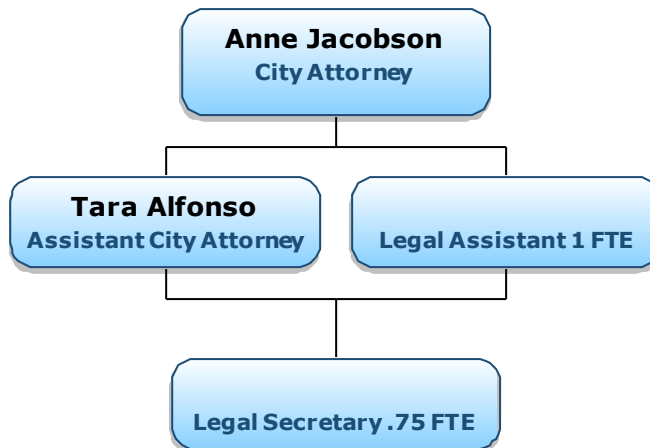
OUR MISSION:

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 (1st) 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:

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
TOTAL	3.75	3.75	3.75	3.75	3.75	3.75	3.25	3.25	3.25	3.25

ACCOMPLISHMENTS:

Interesting Data (Period 10/1/2016 – 9/30/2017)

Provided advice, research, opinions on 185 requests for legal review (closed as of 9/10/2017)
Initiated 115 collections for personal property taxes
Prosecuted 447 contested municipal court cases (closed as of 9/15/2017)
Processed 17 tort claims (water damage, slip and fall, property damage, etc.) filed against City

Pending Litigation

Continuation of Tax Litigation/Board of Appeals in Walgreens, Menards, Bon-Ton and US Bank
 Brent Zoicher – inverse condemnation
 Ronda Rydbom – civil rights violation
 Derrick Sangster – Federal claim for 14th Amendment unlawful search and seizure
IC Willy’s – Federal claim for 14th Amendment violations of equal protection, and seeking to have a state statute as applied in this case, found unconstitutional
Christopher Torgerson – small claims replevin for property seized pursuant to warrant
Village of Maine – City authorizes suit against Village for violations of open meetings law in its incorporation process, as well as a challenge to the approval of the Cooperative Boundary Agreement
Dakota Intertek – suit naming City for breach of contract
Several discrimination complaints filed with HUD/ERD/EEOC

Ordinances

Create Special Youth Vending Permit
Create Urban Chicken Ordinance
Create Ordinance Permitting Sale of Live Poultry at Marketplaces
Discussion and consideration of Dead, Dying and Diseased Tree Ordinance (Did not pass)

Other

Develop Policy for Issuance of Bartender’s Licenses
Defend City Cellphone Ordinance Against Constitutional and State Law Challenges in Marathon County Circuit Court (decision in favor of City of Wausau)
Amend Community Development Authority Lease in Conjunction with RAD Conversion of Riverview Towers
Research Concerning 1st Amendment Implications with Respect to Busking
Legal Assistance in Support of Relocation of Corsair Jet to Airport Park

GOALS AND OBJECTIVES:

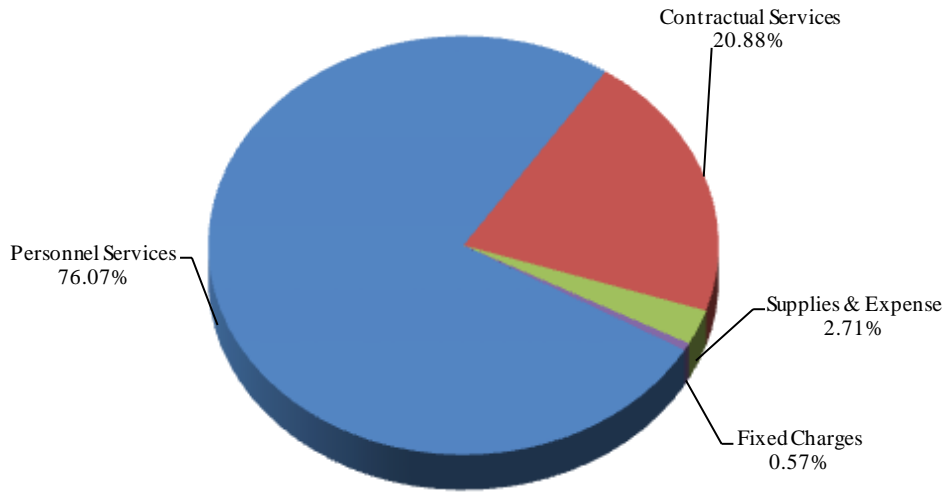
Increase proactive and preventive legal advice and counsel.
Action Item: Host Public Record Request Overview
 Host drafting of Requests for Proposals Overview
Improve use of technology.
Action Item: Increase expertise with online legal research resources – switched from LexisNexis to Westlaw
 Advanced Word/Document training

Continue to streamline current procedures to increase efficiency:
Action Item: Paralegal training for administrative assistant for advanced litigation support
 Implemented online court filing
 Explore implementation of use of software for document management
 Explore staffing levels and hiring of legal intern/paralegal

Facilitate communication between and among our client departments:
Action Item: Promote knowledge and use of legal review plan among departments
 Regular legal update meetings with Mayor

Continue to improve legal request tracking
Action Item: Investigate legal tracking software

BUDGET:



BUDGET SUMMARY

	2015		2016		2017			2018		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted		
Personnel Services	\$ 389,208	\$ 388,927	\$ 408,151	\$ 408,151	\$ 396,700	\$ 413,374	\$ 413,310	\$ 413,310		
Contractual Services	83,709	182,664	112,170	112,170	112,170	112,220	112,220	112,220		
Supplies & Expense	14,177	14,074	14,043	14,043	13,825	14,750	14,750	14,750		
Fixed Charges	2,663	2,818	3,025	3,025	3,025	3,075	3,075	3,075		
Total Expenses	\$ 489,757	\$ 588,483	\$ 537,389	\$ 537,389	\$ 525,720	\$ 543,419	\$ 543,355	\$ 543,355		

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The \$10,000, 2017 budget, for intern attorney was not utilized. The 2018 budget assumes these funds will be authorized for carryover in 2018 and as such have not been re-budgeted.

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2018	\$543,355	\$5,966	1.11%
2017	\$537,389	\$47,584	9.72%
2016	\$489,805	(\$220)	-0.05%
2015	\$490,025	(\$47,364)	-8.81%
2014	\$537,389	\$122,490	29.52%
2013	\$414,899	\$41,288	11.05%
2012	\$373,611	(\$4,832)	-1.28%
2011	\$378,443	(\$474)	-0.13%
2010	\$378,917	(\$17,080)	-4.31%
2009	\$395,997	(\$9,305)	-2.30%
2008	\$405,302	\$44,798	12.43%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2018	\$0	\$0	0.00%
2017	\$0	\$0	0.00%
2016	\$0	\$0	0.00%
2015	\$0	\$0	0.00%
2014	\$0	\$0	0.00%
2013	\$0	\$0	0.00%
2012	\$0	\$0	0.00%
2011	\$0	\$0	0.00%
2010	\$0	\$0	0.00%
2009	\$0	(\$600)	-100.00%
2008	\$600	\$0	0.00%

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	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
TOTAL	3.00	3.00	3.00	3.00	2.50	3.00	3.00	2.00	2.00	2.00

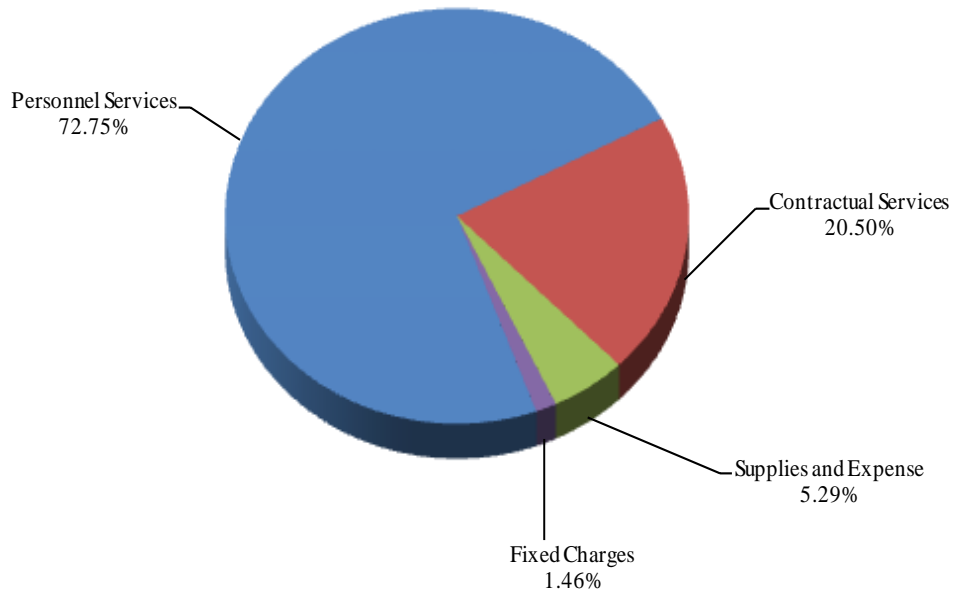
ACCOMPLISHMENTS:

1. Re-staffed the Human Resources Department. Developed and published service delivery standards. Provided service consistent with Department delivery standards.
2. 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 35 regular FTE and 25 part-time employee vacancies.
3. Hired a Human Resources Director, City Assessor and Community Development Director.
4. Implemented wellness assessments with 97% employee participation. Provided initiatives for participation.
5. Bargained the Amalgamated Transit Union Collective Bargaining Agreement.
6. Continued to provide revisions to the employee handbook.
7. Recommended the wage study for City of Wausau non-represented employees.

GOALS:

1. Continue to strengthen Safety and Risk Management Programs.
2. Develop and implement broad employee recognition program to maintain high retention rates, drive cultural alignment and motivate high performance.
3. Bargain the Wausau Firefighter Association and Wausau Professional Police Association Collective Bargaining Agreements.
4. Continue to cost contain health care while balancing against benefit enhancement and/or retention.
5. Continue to refine performance appraisal process and tools to ensure close alignment with job duties and City objectives.
6. Continue to review and update City of Wausau policies and employee handbook.
7. Complete the wage study and implement actions according to the findings of the study.

BUDGET:



BUDGET SUMMARY								
	2015	2016	2017			2018		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 251,384	\$ 209,463	\$ 287,086	\$ 287,086	\$ 218,565	\$ 269,084	\$ 269,060	\$ 269,060
Contractual Services	21,919	44,432	75,800	75,800	121,700	100,800	75,800	75,800
Supplies and Expense	22,816	16,074	17,550	17,550	8,354	19,550	19,550	19,550
Fixed Charges	3,048	8,185	5,400	5,400	5,400	5,400	5,400	5,400
Total Expenses	\$ 299,167	\$ 278,154	\$ 385,836	\$ 385,836	\$ 354,019	\$ 394,834	\$ 369,810	\$ 369,810

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The budget provides for the reclassification of the HR Generalist position.

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2018	\$369,810	(\$16,026)	-4.15%
2017	\$385,836	\$88,417	29.73%
2016	\$297,419	\$3,482	1.19%
2015	\$293,937	(\$91,899)	-23.82%
2014	\$385,836	\$106,199	37.98%
2013	\$279,637	(\$68,207)	-19.61%
2012	\$347,844	\$67,998	24.30%
2011	\$279,846	\$3,102	1.12%
2010	\$276,744	\$54,459	24.50%
2009	\$222,285	(\$42,225)	-15.96%
2008	\$264,510	\$18,133	7.36%

MUNICIPAL COURT

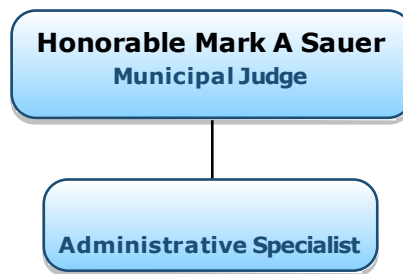
MISSION:

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:



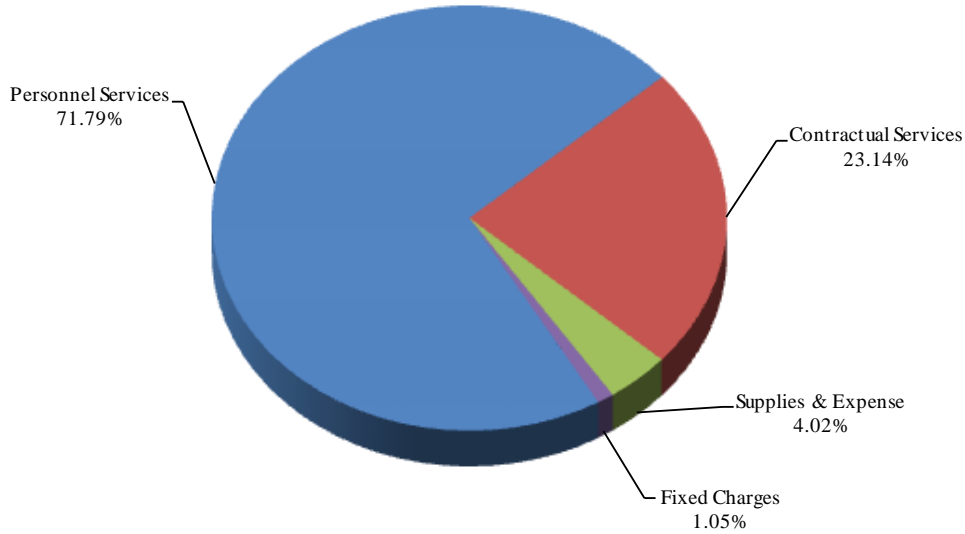
STAFFING LEVELS:

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
TOTAL	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50

GOALS AND OBJECTIVES:

1. Implement new imaging system for court files.
2. Develop requirements and project charter for the purchase of new court software.

BUDGET:



BUDGET SUMMARY									
	2015		2016		2017			2018	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommend	Adopted	
Personnel Services	\$ 96,316	\$ 98,700	\$ 97,791	\$ 97,791	\$ 97,802	\$ 102,389	\$ 102,374	\$ 102,374	
Contractual Services	23,026	30,077	33,000	33,000	33,000	33,000	33,000	33,000	
Supplies & Expense	4,434	5,292	5,735	5,735	4,135	5,735	5,735	5,735	
Fixed Charges	1,406	1,668	1,500	1,500	1,600	1,500	1,500	1,500	
Grants & Contributions	-	-	-	-	-	-	-	-	
Total Expenses	\$ 125,182	\$ 135,737	\$ 138,026	\$ 138,026	\$ 136,537	\$ 142,624	\$ 142,609	\$ 142,609	
Fines/Forfeitures	\$ 336,267	\$ 379,671	\$ 358,000	\$ 358,000	\$ 358,000	\$ 358,000	\$ 358,000	\$ 358,000	
Total Revenues	\$ 336,267	\$ 379,671	\$ 358,000	\$ 358,000	\$ 358,000	\$ 358,000	\$ 358,000	\$ 358,000	

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.

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2018	\$142,609	\$4,583	3.32%
2017	\$138,026	\$9,421	7.33%
2016	\$128,605	\$76	0.06%
2015	\$128,529	(\$9,497)	-6.88%
2014	\$138,026	\$15,227	12.40%
2013	\$122,799	\$1,724	1.42%
2012	\$121,075	(\$1,972)	-1.60%
2011	\$123,047	\$2,518	2.09%
2010	\$120,529	\$1,098	0.92%
2009	\$119,431	\$3,527	3.04%
2008	\$115,904	(\$3,602)	-3.01%

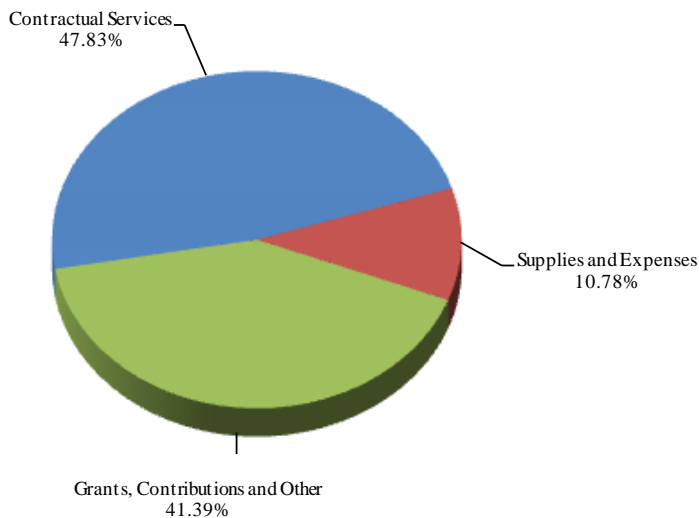
YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2018	\$358,000	\$0	0.00%
2017	\$358,000	\$3,000	0.85%
2016	\$355,000	(\$3,000)	-0.84%
2015	\$358,000	\$0	0.00%
2014	\$358,000	(\$12,000)	-3.24%
2013	\$370,000	\$59,500	19.16%
2012	\$310,500	\$0	0.00%
2011	\$310,500	\$5,000	1.64%
2010	\$305,500	\$0	0.00%
2009	\$305,500	\$0	0.00%
2008	\$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

	2015		2016		2017			2018	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted	
Contractual Services	94,764	97,668	102,000	102,000	101,000	102,500	102,000	102,000	
Supplies and Expenses	22,332	21,450	23,000	23,000	21,750	23,000	23,000	23,000	
Grants, Contributions and Other	318,345	262,095	88,259	88,259	56,000	88,259	88,259	88,259	
Contingency			120,000	120,000					
Other Financing Uses	144,288	275,473		438,600	438,600				
Total Expenses	\$ 579,729	\$ 656,686	\$ 333,259	\$ 771,859	\$ 617,350	\$ 213,759	\$ 213,259	\$ 213,259	
Other Taxes	222,320	323,480	201,185	201,185	211,762	193,184	193,184	193,184	
Intergovt Grants/Aids	5,346,313	5,367,413	5,440,461	5,440,461	5,459,574	5,449,392	5,493,183	5,493,183	
Licenses/Permits	354,938	359,827	355,000	355,000	360,000	355,000	355,000	355,000	
Public Charges	476	250	2,000	2,000	195	1,100	1,100	1,100	
Intergovt Charges	941,939	1,159,069	564,770	564,770	700,000	700,000	700,000	700,000	
Miscellaneous	589,237	637,366	448,420	448,420	545,900	496,292	496,292	496,292	
Other Sources	1,883,444	1,895,060	1,895,000	1,895,000	1,882,550	1,822,500	1,842,500	1,842,500	
Total Revenues	\$ 9,338,667	\$ 9,742,465	\$ 8,906,836	\$ 8,906,836	\$ 9,159,981	\$ 9,017,468	\$ 9,081,259	\$ 9,081,259	

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. Since the 2017 contingency established for the non-represented salary study was not utilized the budget envisions these funds will be used in 2018.

BUDGET HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2018	\$213,259	(\$120,000)	-36.01%
2017	\$333,259	\$54,509	19.56%
2016	\$278,750	\$122,150	78.00%
2015	\$156,600	(\$176,659)	-53.01%
2014	\$333,259	\$0	0.00%
2013	\$333,259	\$88,759	36.30%
2012	\$244,500	(\$3,000)	-1.21%
2011	\$247,500	(\$95,500)	-27.84%
2010	\$343,000	\$232,950	211.68%
2009	\$110,050	(\$80,608)	-42.28%
2008	\$190,658	\$24,608	14.82%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2018	\$9,081,259	\$174,423	1.96%
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%
2008	\$10,761,662	\$224,187	2.13%

POLICE DEPARTMENT

MISSION:

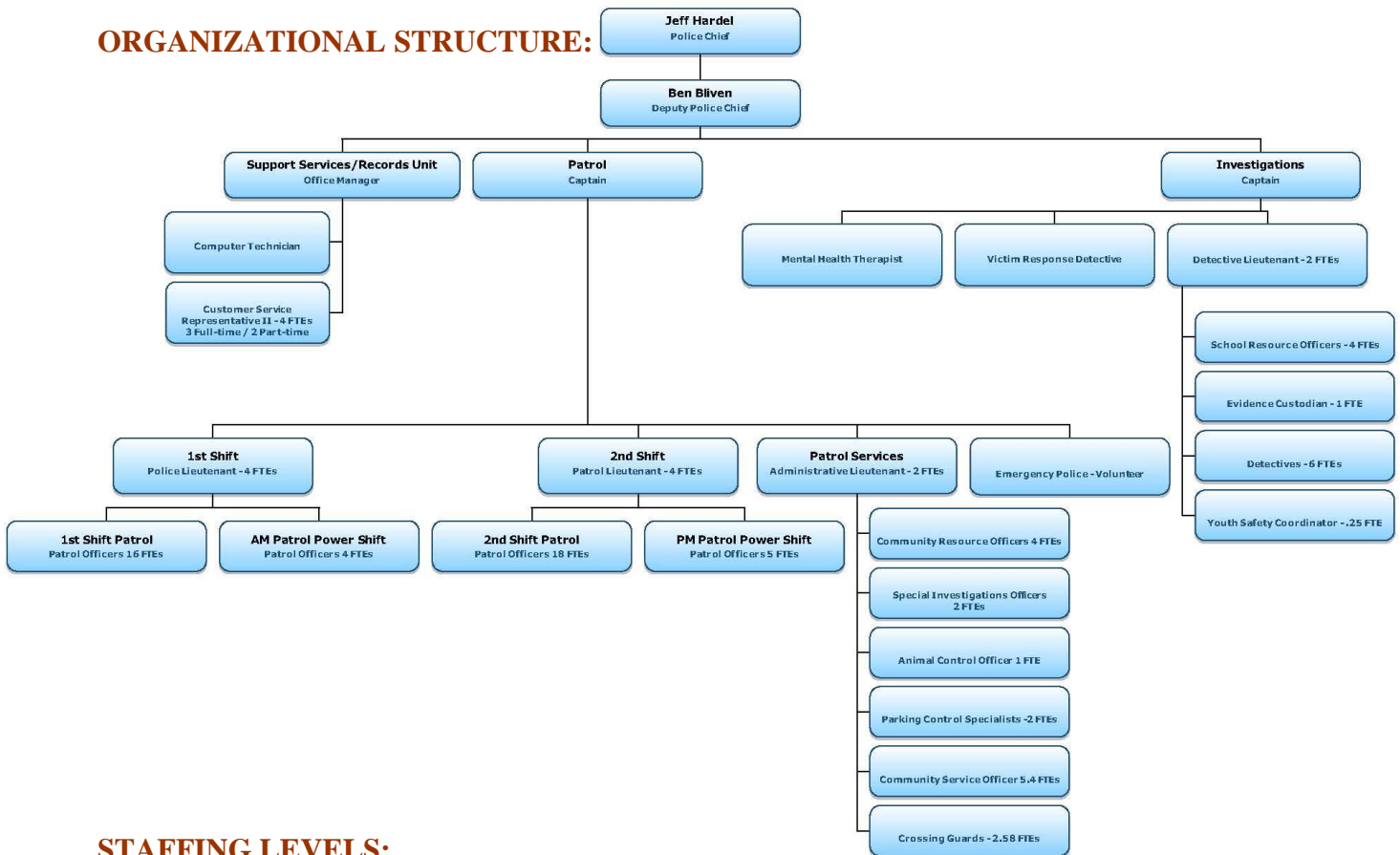
The Wausau Police Department strives for excellence in policing by partnering with the community to enhance the quality of life.

DEPARTMENTAL RESPONSIBILITIES:

The Wausau Police Department has established the following goals in an effort to provide the highest quality and best community service that it can offer:

- To focus department resources toward a pro-active approach to the prevention of criminal activity within the City, in addition to detection, apprehension and prosecution of criminal offenders.
- To implement community policing and problem-solving strategies and foster constituent participation and partnership to combat criminal activity. By working with neighborhoods, business leaders, schools, and other government agencies, the Department will actively pursue remedies to their concerns.
- To effectively and efficiently facilitate the safe movement of vehicles, pedestrians, and bicycles on city streets in order to reduce vehicle accidents through education, awareness, and selective enforcement programs designed to increase safety.
- To work with City officials in developing strategic planning for the city as a whole, and the police department.
- To provide a working environment that promotes employee growth and development, while ensuring high-quality, efficient and cost effective services. The Department will accomplish this through expanded use of active recruitment of applicants, career development, training opportunities and upgraded technology.

ORGANIZATIONAL STRUCTURE:



STAFFING LEVELS:

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
TOTAL	87.00	84.00	84.00	84.00	81.00	79.00	76.50	80.25	80.25	83.75

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.

ACCOMPLISHMENTS: Full Implementation of Body Camera Program

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.

ACCOMPLISHMENTS: Drug Investigations

Our Community Resource Unit (CRU) continues to thrive in the current structure. These officers are enhancing the quality of life in our community through abatement of issues in neighborhoods, being a resource to our citizens, providing presentations and tips to landlords regarding drug prevention, holding landlords accountable for drug dealing and nuisance activities, as well as aggressively pursuing arrests in drug cases (specifically heroin and methamphetamine).

In addition to the CRU, our joint drug investigation team with the Marathon County Sheriff's Office and Everest Metro Police Department is making significant impact through large scale drug distribution investigations. Their investigations have resulted in many federal indictments for drug and weapons violations in 2017.

ACCOMPLISHMENTS: Mental Health Initiatives

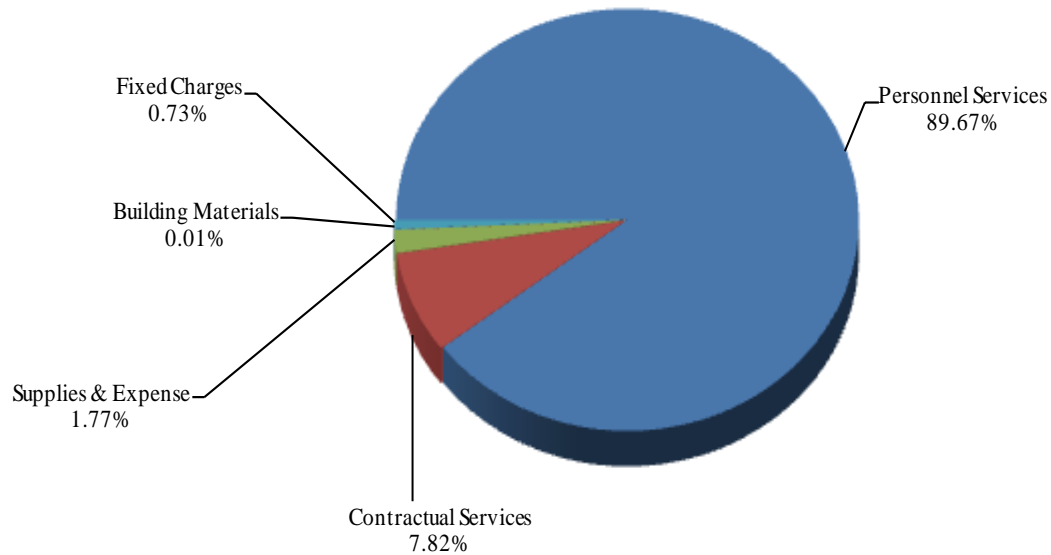
In 2017, we started our Victim Resource Unit (VRU), comprised of a mental health therapist, a police officer, and a victim witness specialist. This unit has been very active in engaging victims in crime to receive mental health treatment after they have been victimized. The goal is minimize the amount 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.

GOALS AND OBJECTIVES:

Our primary goal for 2018 is the enhancement of our mental health initiative. Again joining forces with our strong partners at the Marathon County Sheriff's Office, we will begin a Crisis Intervention Team (CIT). This unit will consist of two teams each having a police officer paired with a crisis worker from North Central Health Care to both respond to people in crisis and proactively build relationships with those citizens who have mental health issues which result in frequent law enforcement contacts.

Our goal is provide expert response to individuals in crisis to effectively mitigate any serious impact of a crisis incident. In addition, we hope to positively impact the lives of those with mental health issues by developing proactive relationships that allow us to help these individuals to seek the necessary treatment to positively impact their lives. Overall, the goal is to reduce the impact of mental health on our community and reduce the services needed for those in crisis by reducing the amount of people who have a crisis event.

BUDGET:



BUDGET SUMMARY

	2015	2016	2017			2018		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 7,885,666	\$ 7,930,764	\$ 8,191,209	\$ 8,211,209	\$ 8,021,233	\$ 8,480,442	\$ 8,388,771	\$ 8,388,771
Contractual Services	704,274	698,277	722,710	722,710	746,064	734,044	731,644	731,644
Supplies & Expense	150,667	177,719	149,750	149,750	154,065	178,620	165,350	165,350
Building Materials	401	414	800	800	500	700	700	700
Fixed Charges	62,881	62,942	68,500	68,500	68,500	68,500	68,500	68,500
Capital Outlay	35,872	-	-	-	-	-	-	-
Total Expenses	\$ 8,839,761	\$ 8,870,116	\$ 9,132,969	\$ 9,152,969	\$ 8,990,362	\$ 9,462,306	\$ 9,354,965	\$ 9,354,965
Intergvtl Grants/Aids	\$ 121,441	\$ 9,663	\$ 5,700	\$ 5,700	\$ 18,800	\$ 30,000	\$ 30,000	\$ 30,000
Public Charges	24,868	24,008	24,970	24,970	22,700	20,870	20,870	20,870
Intergvtl Charges	333,097	289,516	179,063	179,063	177,457	269,863	269,863	269,863
Miscellaneous	99,491	22,797	6,200	6,200	43,200	12,200	12,200	12,200
Other Financing Sources	-	-	2,400	2,400	10,000	10,000	10,000	10,000
Total Revenues	\$ 578,897	\$ 345,984	\$ 218,333	\$ 218,333	\$ 272,157	\$ 342,933	\$ 342,933	\$ 342,933

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

As approved by the Common Council the police budget reflects the VOCA therapy and police costs within a Special Revenue Fund.

POLICE DEPARTMENT

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2018	\$9,354,965	\$221,996	2.43%
2017	\$9,132,969	\$128,013	1.42%
2016	\$9,004,956	\$31,420	0.35%
2015	\$8,973,536	(\$159,433)	-1.75%
2014	\$9,132,969	\$709,640	8.43%
2013	\$8,423,329	(\$151,071)	-1.76%
2012	\$8,574,400	\$25,273	0.30%
2011	\$8,549,127	\$240,997	2.90%
2010	\$8,308,130	(\$24,077)	-0.29%
2009	\$8,332,207	\$566,159	7.29%
2008	\$7,766,048	\$492,468	6.77%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2018	\$342,933	\$124,600	57.07%
2017	\$218,333	(\$71,355)	-24.63%
2016	\$289,688	(\$388,257)	-57.27%
2015	\$677,945	\$459,612	210.51%
2014	\$218,333	(\$422,815)	-65.95%
2013	\$641,148	\$70,557	12.37%
2012	\$570,591	(\$27,509)	-4.60%
2011	\$598,100	\$57,962	10.73%
2010	\$540,138	\$186,288	52.65%
2009	\$353,850	\$73,750	26.33%
2008	\$280,100	(\$35,700)	-11.31%

FIRE DEPARTMENT

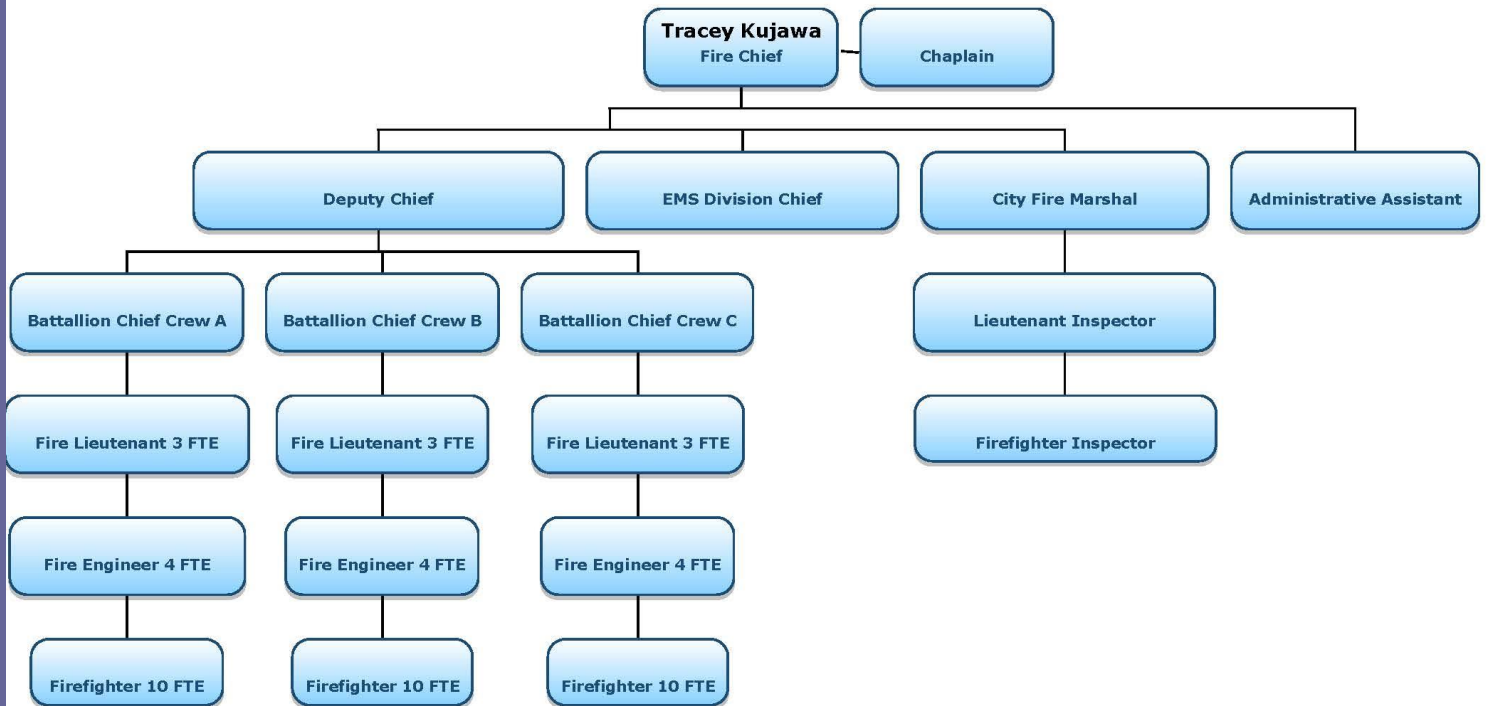
MISSION:

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

DEPARTMENTAL RESPONSIBILITIES:

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

ORGANIZATIONAL STRUCTURE:



STAFFING LEVELS:

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
TOTAL	61.00	60.00	60.00	60.00	60.00	60.00	60.00	60.00	60.00	59.00

ACCOMPLISHMENTS:

- Received the Mission Lifeline Gold Award from the American Heart Association for our pre-hospital care of those suffering from a myocardial infarction.
- Honor Guard's presence and participation at several different ceremonial events.
- Applied for the Assistance to Fire Firefighters Grant for the installation of mobile data terminals (MDTs) in fire vehicles.
- Provided emergency services standby at several City special events.
- Continued in 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 2016.
- Partnered with the Wausau Police Department to form a Rescue Task Force (RTF) for deployment during acts of violence, i.e. shooter events.
- Through the Department's Fire Prevention and Education programs 14,890 children and 3,117 adults were educated about fire safety.
- The Wausau Fire Department's "Brains on Bikes" program successfully distributed 218 bike helmets to children of all ages in the City of Wausau; the helmets were donated by the North Central Regional Trauma Advisory Council.
- Applied and received a grant from the Department of Natural Resources in the amount of \$5,000 for chain saws and personal protective equipment (PPE).
- Applied and received a Wisconsin Public Service grant for throat microphones.
- Completed 3,957 commercial building inspections. Wausau Fire Department received \$107,408.67 in fire insurance revenues in the form of 2% dues.
- Responded to 5,457 EMS requests and 2,212 related to fire response in 2016.
- Wausau Fire Department participated in the "Fill the Boot" campaign and was successful in raising \$4,357 for MDA through donations in 2016.
- Raised money for breast cancer through the selling of pink t-shirts during the month of October.
- Wausau Fire Department has been instrumental in expanding the use of MABAS in Marathon County.
- Drafted a Succession Management Process plan and formed a committee to continue advancement of this plan.
- Successfully implemented a Wausau Fire Department Explorer Post which allows young adults the opportunity to really experience the fire service through hands-on activities related to the profession.
- Successful in evaluating the progress made with our first Strategic Plan for the Wausau Fire Department and established additional goals and objectives.
- Began providing Community Paramedicine to the citizens of Wausau through a 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.

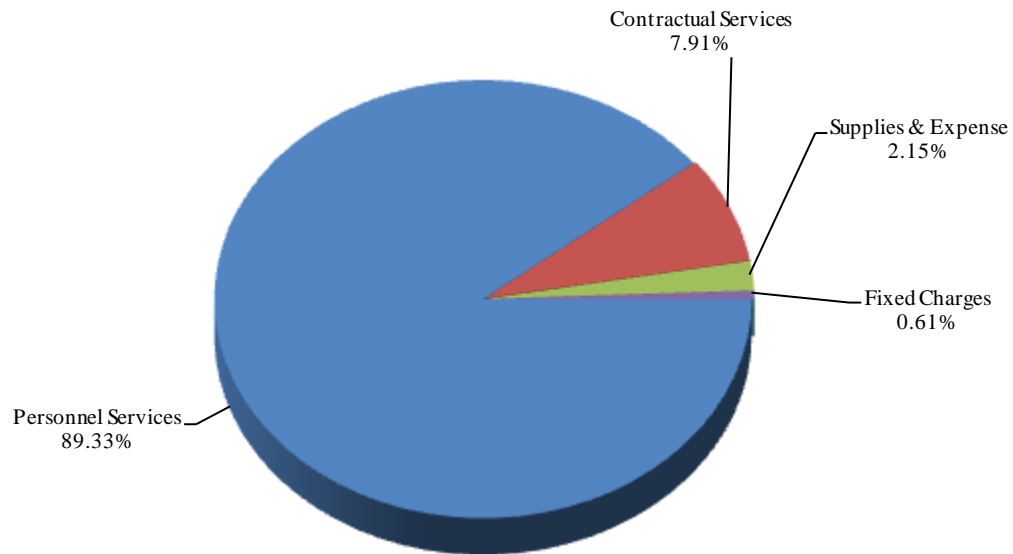
GOALS AND OBJECTIVES:

- Plan, propose and gain approval for the replacement of Station 2.
- Employ the Handtevy Pediatric System at the Wausau Fire Department.
- Strive to continually achieve our mission of providing rapid, professional emergency services to protect and enhance our community.
- Create the Wausau Firefighters Community Assistance Foundation with the mission of providing assistance, through charitable efforts, to those individuals or organizations in the community experiencing hardship, loss or other unmet needs.
- Continue to review and evaluate how best to report data that is outcome based.
- Continue actively training our community members in cardiopulmonary resuscitation (CPR).
- Continue to support the City with special events specific to planning, inspections and emergency stand-by.
- Continue to successfully educate our community through the many Fire Prevention programs offered by the Wausau Fire Department.
- Determine a more effective manner in developing pre-incident plans.
- Aggressively educate our personnel through both internal and external trainings.
- Evaluate and analyze our current Fire Prevention and Education programs with consideration of best practices so as to modify existing programs to best serve our community.
- Continue to accomplish the strategic objectives set forth by the Wausau Fire Department Strategic Plan.
- Research and apply for grant funding.
- Move forward to applicant status in the accreditation process.
- Continue in the advancement of the Succession Management Process.

FIRE DEPARTMENT

- 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

	2015	2016	2017			2018		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommend	Adopted
Personnel Services	\$ 5,617,631	\$ 5,815,985	\$ 6,039,620	\$ 6,039,620	\$ 5,949,788	\$ 6,440,128	\$ 6,441,374	\$ 6,441,374
Contractual Services	525,377	561,271	459,653	459,653	555,810	570,058	570,058	570,058
Supplies & Expense	124,176	149,297	164,650	171,150	158,300	155,300	155,300	155,300
Fixed Charges	39,484	41,620	44,000	44,000	44,000	44,000	44,000	44,000
Capital Outlay	20,863		-	-				
Total Expenses	\$ 6,327,531	\$ 6,568,173	\$ 6,707,923	\$ 6,714,423	\$ 6,707,898	\$ 7,209,486	\$ 7,210,732	\$ 7,210,732
Intergvtl Grants/Aid	\$ 102,678	\$ 107,409	\$ 107,000	\$ 107,000	\$ 111,735	\$ 113,000	\$ 113,000	\$ 113,000
Public Charges	1,429,650	1,479,598	1,551,300	1,551,300	1,502,300	1,502,300	1,502,300	1,502,300
Intergvtl Charges	15,976	16,014	16,000	16,000	16,000	32,000	32,000	32,000
Miscellaneous		28						
Total Revenue	\$ 1,548,304	\$ 1,603,049	\$ 1,674,300	\$ 1,674,300	\$ 1,630,035	\$ 1,647,300	\$ 1,647,300	\$ 1,647,300

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

This budget includes the full salary and fringe benefits for the additional FTE approved in the 2017 budget.

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2018	\$7,210,732	\$502,809	7.50%
2017	\$6,707,923	\$91,812	1.39%
2016	\$6,616,111	\$192,643	3.00%
2015	\$6,423,468	(\$284,455)	-4.24%
2014	\$6,707,923	\$356,181	5.61%
2013	\$6,351,742	(\$208,898)	-3.18%
2012	\$6,560,640	\$120,111	1.87%
2011	\$6,440,529	\$198,019	3.17%
2010	\$6,242,510	\$194,669	3.22%
2009	\$6,047,841	\$407,377	7.22%
2008	\$5,640,464	\$96,396	1.74%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2018	\$1,647,300	(\$27,000)	-1.61%
2017	\$1,674,300	\$154,322	10.15%
2016	\$1,519,978	\$52,836	3.60%
2015	\$1,467,142	(\$207,158)	-12.37%
2014	\$1,674,300	\$171,038	11.38%
2013	\$1,503,262	\$22,012	1.49%
2012	\$1,481,250	\$166,080	12.63%
2011	\$1,315,170	\$0	0.00%
2010	\$1,315,170	(\$214,014)	-14.00%
2009	\$1,529,184	\$311,195	25.55%
2008	\$1,217,989	\$81	0.01%

PUBLIC WORKS DEPARTMENT

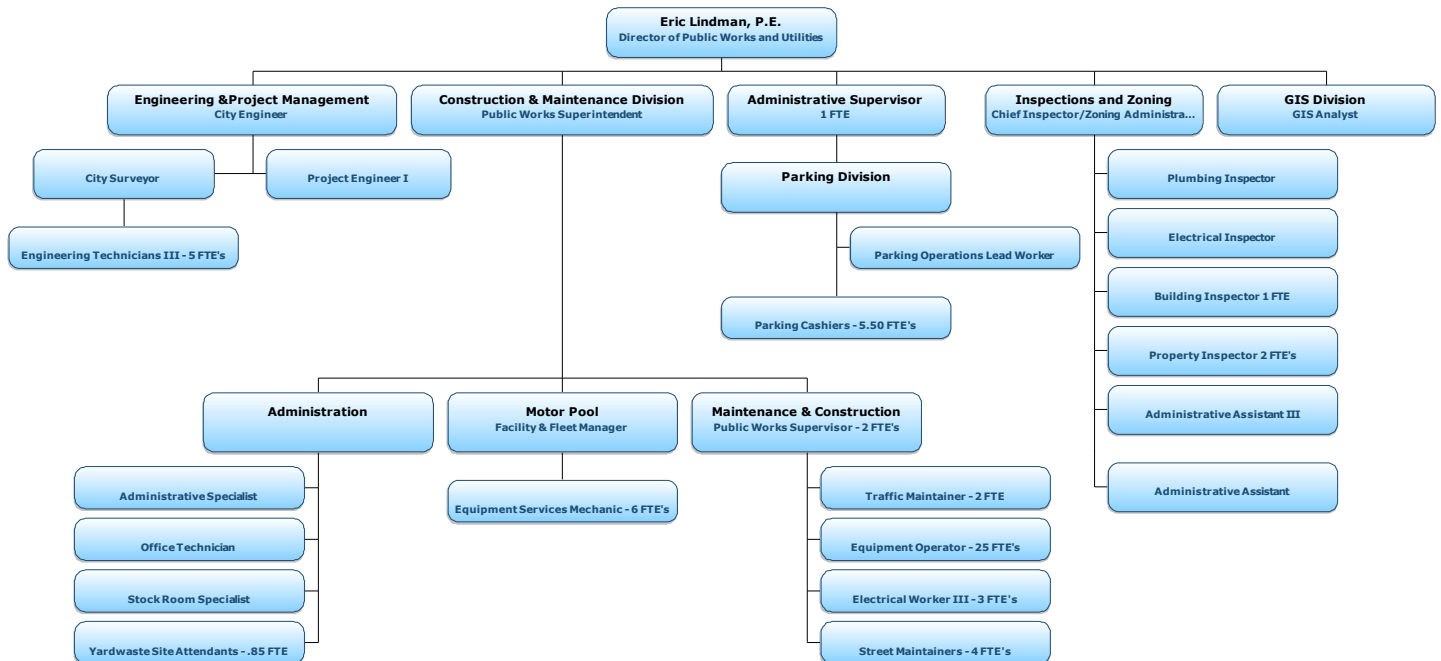
MISSION:

To effectively and efficiently deliver engineering and project management services, land use planning, GIS-based mapping, parking facility operations, and routine public works services to the citizens of Wausau; respond to uncontrollable natural events such as snowstorms, windstorms, or flooding conditions with trained personnel; and provide effective and fair enforcement of zoning, building and housing codes.

DEPARTMENTAL RESPONSIBILITIES:

This organization is responsible for designing and providing construction administration for City-wide infrastructure; the overall maintenance of the City's infrastructure including snow plowing and snow removal, leaf pick-up, street sweeping, weed control, traffic line painting, maintenance of storm sewers and sidewalks, as well as maintenance of bridges and culverts; operating and maintaining parking ramps and lots; and ensuring construction code compliance, property maintenance, floodplain management, zoning, and CSM and subdivision review.

ORGANIZATIONAL STRUCTURE:



STAFFING LEVELS:

FTEs	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
TOTAL	68.5	68.5	68.50	69.50	70.00	69.50	69.50	69.35	73.85	74.50

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

2017 ACCOMPLISHMENTS:

ENGINEERING/PROJECT MANAGEMENT

- Designed, constructed and administered approximately \$1.1 million 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 \$280,000 in the 2017 sidewalk project and 2016 sidewalk replacement project.
- Managed and administered approximately \$575,000 in asphalt overlay projects.
- Managed and administered approximately \$250,000 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 1st Avenue Reconstruction Project through WisDOT and Ayres Engineering.
- Continued design of Townline Road through 60% 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 I.
- Coordinated design and bidding out of the approximate \$5 million Phase II Riverfront Development.
- Coordination of the Thomas Street Reconstruction Project, approximately \$3.3 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.
- Coordinated parking study which evaluated overall condition of the parking ramps and recommended future maintenance.

GIS DIVISION

- Updated Fire Department maps for shared assistance.
- Modified and updated Fire Department pre-plan maps and NIFR code maps.
- Assist Fire Department with mapping for accreditation.
- Assist Fire Department with Station Location and inspecting work performed by their consultant.
- Updated official city map books (house number, zoning, etc).
- Update BRRTS feature layer from WI DNR.
- Completed over 200 map requests from the public, City departments and other public agencies.
- Assisted several developers and realtors with the use of our web viewer.
- Provided utility data to the Public Service Commission (PSC).
- Provided large amounts of GIS, LiDAR, and imagery data to several consultants: Ayres Associates, Becher Hoppe, SC Swiderski, Five Bugles, Mi-Tech, AECOM, POB, SHE, REI, Clark Dietz, and PGA to name a few.
- Managed and administered the web server (ccdpgis01) and data server (ccdpsql02).
- Resolved performance issues with spatial views on ccdpsql02 with assistance from ESRI.
- Continued to press for the retirement of the old web and data servers (ccdnt161 and ccdnt162).
- Created a web mapping system for the Assessment Department for use with mobile and desktop devices.
- Created a web mapping system for the Fire Department for use with mobile and desktop devices.
- Created mobile application for Fire Department to collect data for the Structural Risk Assessment Survey. This data was then analyzed and used in the web mapping application.
- Upgraded Geocortex Essentials and Viewers to 4.6.2; GVH 2.7.2.
- Upgraded Pictometry tools for Connect.
- Uploaded and configured GIS data for use in Pictometry Connect.
- Provided Pictometry training for users.
- Scrubbed and provided quality control to the Laserfiche database.
- Continued to Link Laserfiche data with DocuNav to GIS with the creation of web services.
- Attended LiDAR training provided by the Wisconsin State Cartographer's Office.
- Updated all the maps on the city web site.
- Partaking in LUCA training with census department.
- Continued support with Evolve regarding GIS updates and changes.
- Created a data layer for Community Living Arrangement (CLA) information for use by planning department. This new data was much more comprehensive than what was in our CAMA system and was cross checked with the state data.

PUBLIC WORKS DEPARTMENT

- Created mobile application for the inspection of storm or sanitary manholes. This data will be used in future mapping applications.
- Replaced Cartegraph application for sign inventories with SimpleSigns. The result was a lower cost in maintenance fees while allowing the city to perform a basic inventory of street signs.
- Collected electrical line data for the first time this year and entered in to the mapping system.
- Assisted Wausau School District and their consultant with school boundary mapping.

CONSTRUCTION & MAINTENANCE DIVISION

- Maintained high level of service, including winter maintenance which had 23 full plow events.
- Swept over 6,138 lane miles of street capturing 2,630 yards of sand and debris.
- The mowing crews spent 2,256 hours of full-time labor and 830 hour of seasonal help maintaining City properties.
- The Sign Department repaired/replaced 488 signs, painted 4,759 feet of crosswalks, painted 3,188 feet of parking stalls and painted 348,870 feet of centerlines. Painted 50 stop bars, and refurbished 2 railroad crossing markings.
- Disposed of 169 tons of trash during two N2N clean-up project for a total of \$46,189.00 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 \$36,103.58.
- Operated the yard waste site serving 35,204 visits by residents and contractors. Recycled 7,845 yards of yard waste.
- During leaf pick-up, the department collected 23,026 cubic yards of leaves and hauled to the compost areas.
- 369.48 tons of hot mix asphalt and 72.33 tons of cold mix asphalt were used to patch City streets and sidewalks.
- 1,255 labor hours were spent by the crack-filling crew placing 20,864 pounds of materials.
- Assisted with the Sealcoating project and sealed 100,498 square yards of streets with boiler slag, 25,783 square yards of streets with micro surfacing, 29,185 square yards of streets with GSB-88 formula material.
- 895 hours were spent on storm sewer construction with 6,186 hours on maintenance. 110 catch basins were repaired, 141 catch basins were replaced with 2' sumps and 18 storm sewer outfall inspections completed. 77 catch basin sumps, 51 culverts, 50 catch basin grates, and 1129 catch basin and manholes were cleaned. 987 creek grates were cleaned along with 3,104 lineal feet of main lines. 2,103 lineal feet of storm sewer laterals were cleaned.
- Root cutting for sidewalk replacement took place at 187 properties. 385 sidewalks were replaced and 50 tripping hazards on sidewalks were patched.
- Set up and tear down 28 special events.
- Demolished 10 structures for future development.
- Abated 11 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 4 Elections.
- Maintained 14 service parking lots and 4 parking structures with summer and winter maintenance.
- A total of 2,035 hours were spent training employees to ensure they are property trained for safety, compliance and efficiencies.

INSPECTIONS

- Our office had two retirements at the beginning of 2017. Cliff Ambriz and Rose Gottung retired with a combined 60 years of service to the city. Their knowledge and experience will be missed. With these retirements we have hired two new employees with a focus on customer service.
- Continued implementation of the Evolve inspection and code enforcement software has been a priority. The system has streamlined many of our processes and will offer customer friendly features such as applying for permits online, requesting inspections online, emailed invoices, and emailed inspection reports to name a few features.
- The inspectors have transitioned to mobile inspections with the new software system. Inspection findings, as well as initial property violations, can now be reported in the field.
- Our scanning project continued, with plumbing plans dating back approximately 10 years. By scanning the files we are able to quickly reference plans or provide a copy to interested persons.
- 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.
- We had another strong year in commercial construction and remodeling. Residential permits remain steady with many remodeling and addition projects.
- In 2016 there were 1,460 residential construction permits issued with valuation of \$12,319,938. For non-residential construction there were 174 permits issued with valuation of \$60,608,502. This totals 1,634 permits with total valuation of \$85,333,886 for 2016.
- The following are Property Maintenance and Code Enforcement statistics:

	<u>2015 Total</u>	<u>2016 Total</u>
Number of complaints	1,877	3,658
Number of violations	7,377	6,742
Weed Notices Sent	421	585

PUBLIC WORKS DEPARTMENT

ELECTRICAL

- Serviced and maintained over 2,000 street lights.
- Serviced and maintained 43 traffic signal intersections.
- Continued converting lighting in the Jefferson Street Parking Ramp.
- 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.

2018 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.

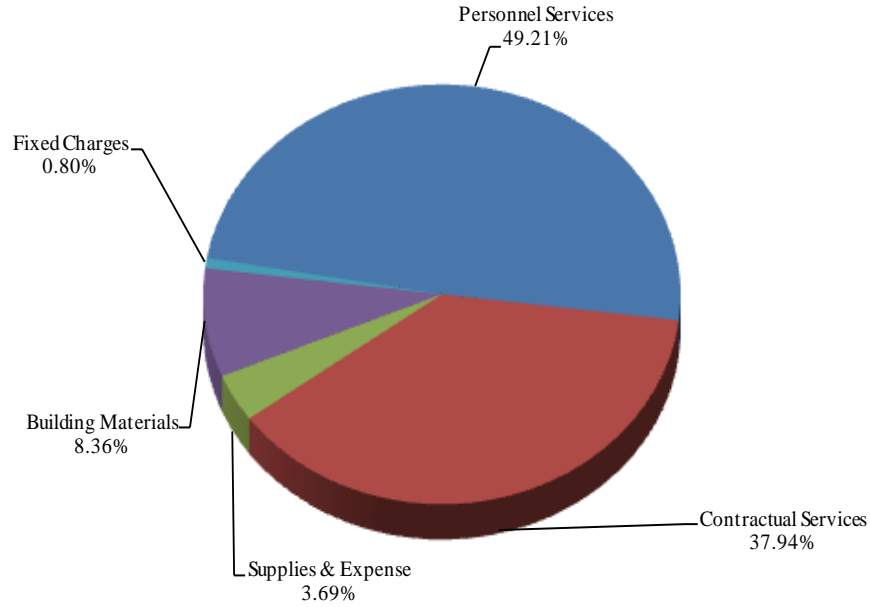
DEPARTMENT STATISTICS:

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

	2016	2015	2014	2013	2012	2011	2010	2009	2008
Building Permits Issued									
Residential	1416	1180	1,161	920	903	827	943	600	646
Non-Residential	274	211	214	196	178	170	140	142	156
Total Construction Value (\$000)									
Residential	11,878	13,383	12,366	9,812	12,772	15,085	14,848	10,953	25,530
Non-Residential	73,203	71,949	44,456	51,571	44,076	18,599	16,506	21,018	16,411

PUBLIC WORKS DEPARTMENT

BUDGET:



BUDGET SUMMARY

	2015	2016	2017			2018		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 4,235,772	\$ 3,874,163	\$ 4,220,099	\$ 4,220,099	\$ 4,148,239	\$ 4,461,518	\$ 4,337,203	\$ 4,337,203
Contractual Services	2,844,899	3,300,144	3,235,444	3,235,444	3,303,532	4,080,511	3,344,311	3,344,311
Supplies & Expense	200,912	223,819	312,960	312,960	295,848	325,310	325,310	325,310
Building Materials	410,767	429,925	711,800	711,800	716,557	737,070	737,070	737,070
Fixed Charges	90,479	104,127	68,500	68,500	75,514	15,200	70,320	70,320
Capital Outlay	12,345	37,876	-	-	0	33,400	-	-
Total Expenses	\$ 7,795,174	\$ 7,970,054	\$ 8,548,803	\$ 8,548,803	\$ 8,539,690	\$ 9,653,009	\$ 8,814,214	\$ 8,814,214
Intergvtl Grants/Aids	\$ 2,537,317	\$ 2,445,221	\$ 2,448,749	\$ 2,448,749	\$ 2,348,749	\$ 2,448,749	\$ 2,493,000	\$ 2,493,000
Fines & Forfeitures	1,600	-	1,000	1,000	-	1,000	1,000	1,000
Licenses and Permits	263,852	302,934	243,520	243,520	317,820	243,520	253,520	253,520
Public Charges	156,868	166,257	136,150	136,150	162,300	135,000	135,000	135,000
Intergvtl Charges	52,593	51,925	35,300	35,300	36,200	36,300	36,300	36,300
Miscellaneous	19,383	11,893	8,200	8,200	13,350	4,400	4,400	4,400
Total Revenue	\$ 3,031,613	\$ 2,978,230	\$ 2,872,919	\$ 2,872,919	\$ 2,878,419	\$ 2,868,969	\$ 2,923,220	\$ 2,923,220

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The 2018 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.

PUBLIC WORKS DEPARTMENT

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2018	\$8,814,214	\$265,411	3.11%
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%
2008	\$6,735,045	\$151,004	2.29%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2018	\$2,923,220	\$0	0.00%
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%
2008	\$2,726,134	(\$50,070)	-1.80%

PARK, RECREATION AND FORESTRY DEPARTMENT

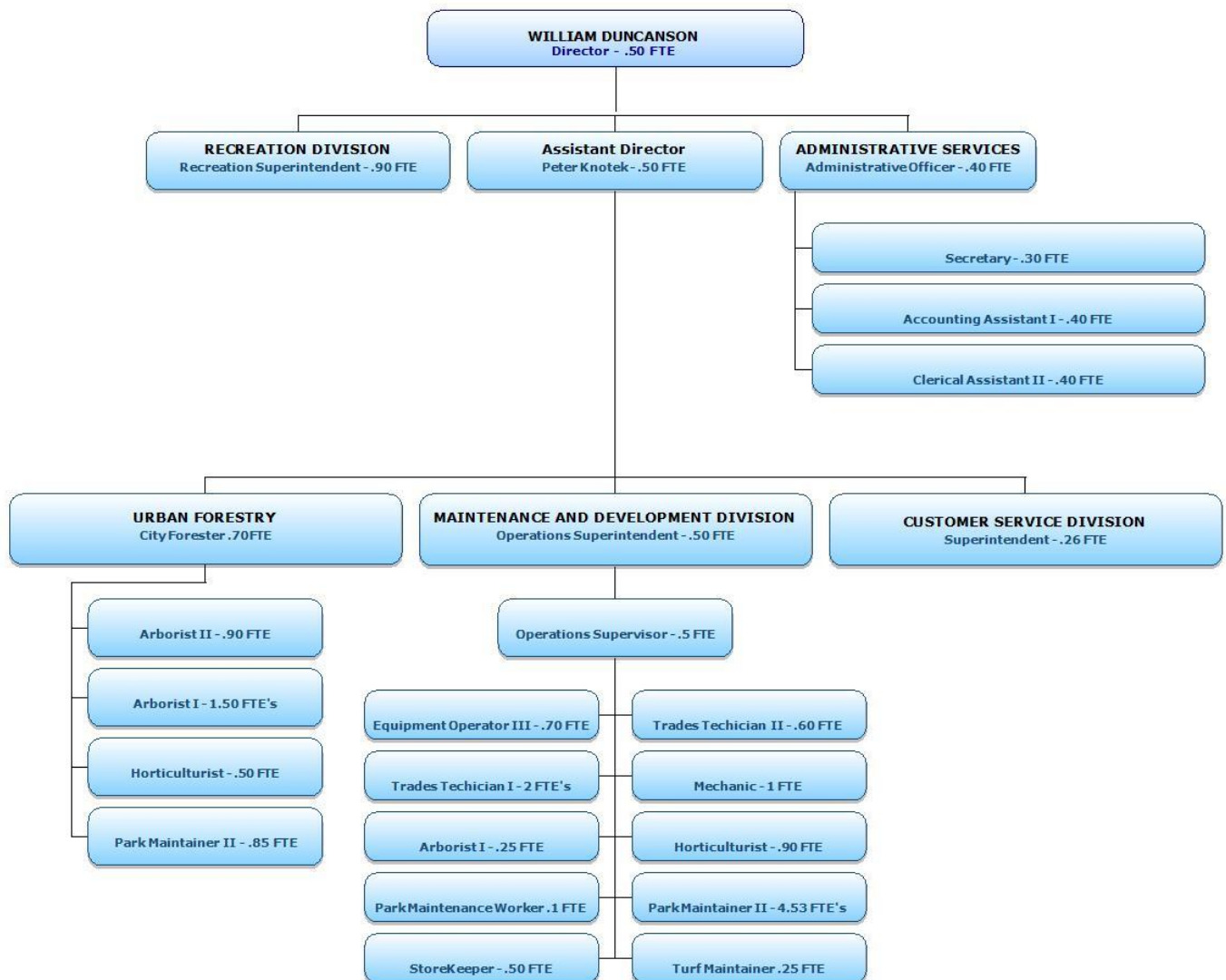
MISSION:

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	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
TOTAL	20.19	40.58	38.00	37.00	37.00	36.00	36.00	36.00	37.00	37.00	38.00

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 27,174 patrons at three outdoor swimming pools.
- Provided swim lessons to 317 individuals and tennis lessons to 229 individuals.
- Served 202 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 300 Ash trees as part of Emerald Ash Borer Management Plan
- Planted 611 trees, removed 4500 non-ash trees, trimmed 4,500 trees and responded to several storm events.
- Supported 745 community group events, including three kayak races, Wausau Balloon Rally, Chalkfest, Why Not Wausau, Blues Fest, Festival of Arts, Concerts on the Square, Badger State Winter Games & Komen Race for the Cure.
- Published two seasonal recreation guides.
- Conducted the 43rd Annual Children's Festival with 20 cooperating agencies and approximately 2,500 children and adults in attendance.
- Sylvan Hill Park- Served 5,990 users during public tubing and 1,824 users during private rentals.
- Continued invasive species control program on Glossy Buckthorn and Garlic Mustard at Oak and Fern Island and Riverside Parks.
- Athletic Park – Completed reconstruction of outfield, emergency replacement of scoreboard.
- Continued cooperative provision of City services with Public Works including boulevard mowing and event support.
- Continued 3rd Street Planter adoption program. Provided and maintained flowers at 133 locations.
- Schulenburg Pool – Completed reconstruction of pool, bathhouse and opened for public use.
- Implemented mobile credit card payment capabilities at Schulenburg Pool.
- Completed construction for the River Edge Trail from the eye clinic to Bridge Street including the wharf, Adirondack area and other facilities.
- Completed design and awarded the bid for the park in the east riverfront project.
- Participated in the Wausau/Central Wisconsin Sports Authority.
- Partnerships: Maintained program partnerships with Wausau School District, Marathon County Health Department, Safe Kids of Wausau, YMCA, American Red Cross, and Partnership for Youth.
- Alexander Airport Park – Redeveloped park into an airport themed park in cooperation with the neighborhood group.
- Sylvan Hill Park – Completed construction of mountain bike downhill gravity trails, pump track and skills area in cooperation with CWOCC.
- Completed update to 5 year Comprehensive Outdoor Recreation Plan.
- Constructed Anne's Tot Lot playground at Prospect and Single Avenues.
- Implemented an on-line web-hosted donations module.
- Collaborated with the River District to install a small performance stage in Kickbusch Plaza.
- Collaborated with the River District to design and install an events sign on the 400 Block.

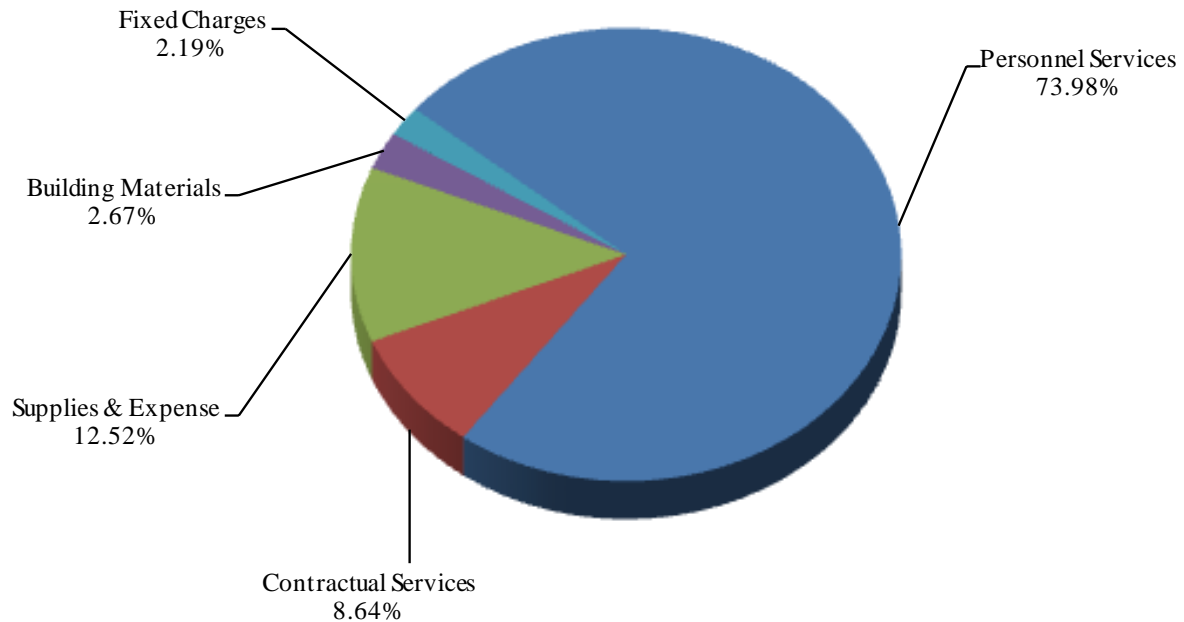
GOALS AND OBJECTIVES:

- 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.

DEPARTMENT RESULTS AND STATISTICS: 38 Parks, 350 Acres, 24,000 Street Trees, 18 Tennis 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								
	2015	2016	2017			2018		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 1,663,845	\$ 1,843,887	\$ 1,968,878	\$ 1,968,878	\$ 1,968,478	\$ 1,997,235	\$ 1,997,235	\$ 1,997,235
Contractual Services	206,820	230,556	228,791	228,791	226,639	233,316	233,316	233,316
Supplies & Expense	276,453	282,894	323,289	323,289	331,908	337,945	337,945	337,945
Building Materials	60,959	78,094	62,500	62,500	69,000	72,200	72,200	72,200
Fixed Charges	50,871	53,952	61,149	61,149	55,701	65,937	65,937	65,937
Capital Outlay	13,000		-	-				
Total Expenses	\$ 2,271,948	\$ 2,489,383	\$ 2,644,607	\$ 2,644,607	\$ 2,651,726	\$ 2,706,633	\$ 2,706,633	\$ 2,706,633
License & Permits	\$ -	\$ 5,039	\$ 2,567	\$ 2,567	\$ 2,567	\$ 2,644	\$ 2,644	\$ 2,644
Public Charges	244,233	297,781	315,919	315,919	263,596	298,870	298,870	298,870
Intergovernmental Chgs	73							
Miscellaneous	4,608	3,964	3,500	3,500	3,600	3,600	3,600	3,600
Total Revenue	\$ 248,914	\$ 306,784	\$ 321,986	\$ 321,986	\$ 269,763	\$ 305,114	\$ 305,114	\$ 305,114

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The budget reflects increased costs for some of the increased staffing demands due to the expanded park offerings. Other cost increases have been outlined in supplemental requests pending Council consideration.

PARK, RECREATION AND FORESTRY DEPARTMENT

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2018	\$2,706,633	\$62,026	2.35%
2017	\$2,644,607	\$70,547	2.74%
2016	\$2,574,060	\$121,964	4.97%
2015	\$2,452,096	(\$192,511)	-7.28%
2014	\$2,644,607	\$352,203	15.36%
2013	\$2,292,404	(\$1,543)	-0.07%
2012	\$2,293,947	(\$145,935)	-5.98%
2011	\$2,439,882	\$44,301	1.85%
2010	\$2,395,581	\$14,002	0.59%
2009	\$2,381,579	\$86,558	3.77%
2008	\$2,295,021	\$122,806	5.65%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2018	\$305,114	(\$16,872)	-5.24%
2017	\$321,986	\$3,420	1.07%
2016	\$318,566	\$7,868	2.53%
2015	\$310,698	(\$11,288)	-3.51%
2014	\$321,986	\$74,257	29.98%
2013	\$247,729	(\$7,269)	-2.85%
2012	\$254,998	\$10,782	4.42%
2011	\$244,216	\$1,551	0.64%
2010	\$242,665	(\$11,165)	-4.40%
2009	\$253,830	(\$6,599)	-2.53%
2008	\$260,429	\$22,524	9.47%

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CONSOLIDATED EXPENDITURES AND REVENUES - SPECIAL REVENUE FUNDS
2018 BUDGET

	COMMUNITY DEVELOPMENT FUNDS	ECONOMIC DEVELOPMENT FUND	ENVIRONMENTAL CLEAN UP FUND	HAZARDOUS MATERIALS CONTRACT FUND
PERSONAL SERVICE	1,073,622	-	14,687	-
CONTRACTUAL SERVICES	678,300	5,000	137,900	3,100
SUPPLIES & EXPENSE	62,900	-	1,000	19,500
FIXED CHARGES	-	-	-	-
GRANTS, CONTRIBUTIONS & OTHER	-	-	-	-
CAPITAL OUTLAY	-	-	-	13,000
OTHER FINANCING USES	76,350	-	-	-
	<u>\$ 1,891,172</u>	<u>\$ 5,000</u>	<u>\$ 153,587</u>	<u>\$ 35,600</u>
GENERAL PROPERTY TAXES	219,511	-	-	-
OTHER TAXES	-	-	-	-
INTERGOVERNMENTAL GRANTS & AID	94,236	-	-	81,000
LICENSES & PERMITS	-	-	-	-
PUBLIC CHARGES FOR SERVICES	-	-	-	-
INTERGOVT CHARGES FOR SERVICES	670,324	-	-	-
MISCELLANEOUS REVENUE	551,091	-	142,410	-
OTHER FINANCING SOURCES	88,700	-	-	-
	<u>\$ 1,623,862</u>	<u>\$ -</u>	<u>\$ 142,410</u>	<u>\$ 81,000</u>

HOUSING STOCK IMPROVEMENT FUND	ROOM TAX FUND	PUBLIC ACCESS FUND	RECYCLING FUND	EMS GRANT FUND	400 BLOCK FUND	TOTAL
-	49,677	54,096	115,884	-	15,000	1,322,965
-	-	8,696	525,803	-	45,000	1,403,799
-	-	2,215	14,900	9,000	-	109,515
-	-	-	9,500	-	-	9,500
20,000	562,765	-	-	-	-	582,765
-	-	-	-	-	-	13,000
250,000	215,000	-	-	-	-	541,350
\$ 270,000	\$ 827,442	\$ 65,007	\$ 666,087	\$ 9,000	\$ 60,000	\$ 3,982,894
-	-	-	517,451	-	-	736,962
-	875,000	-	-	-	-	875,000
-	-	-	147,736	9,400	-	332,372
-	-	55,000	-	-	-	55,000
-	-	-	-	-	7,000	7,000
-	-	3,450	-	-	-	673,774
20,000	-	9,850	900	-	-	724,251
-	-	-	-	-	53,000	141,700
\$ 20,000	\$ 875,000	\$ 68,300	\$ 666,087	\$ 9,400	\$ 60,000	\$ 3,546,059

COMMUNITY DEVELOPMENT FUND

MISSION:

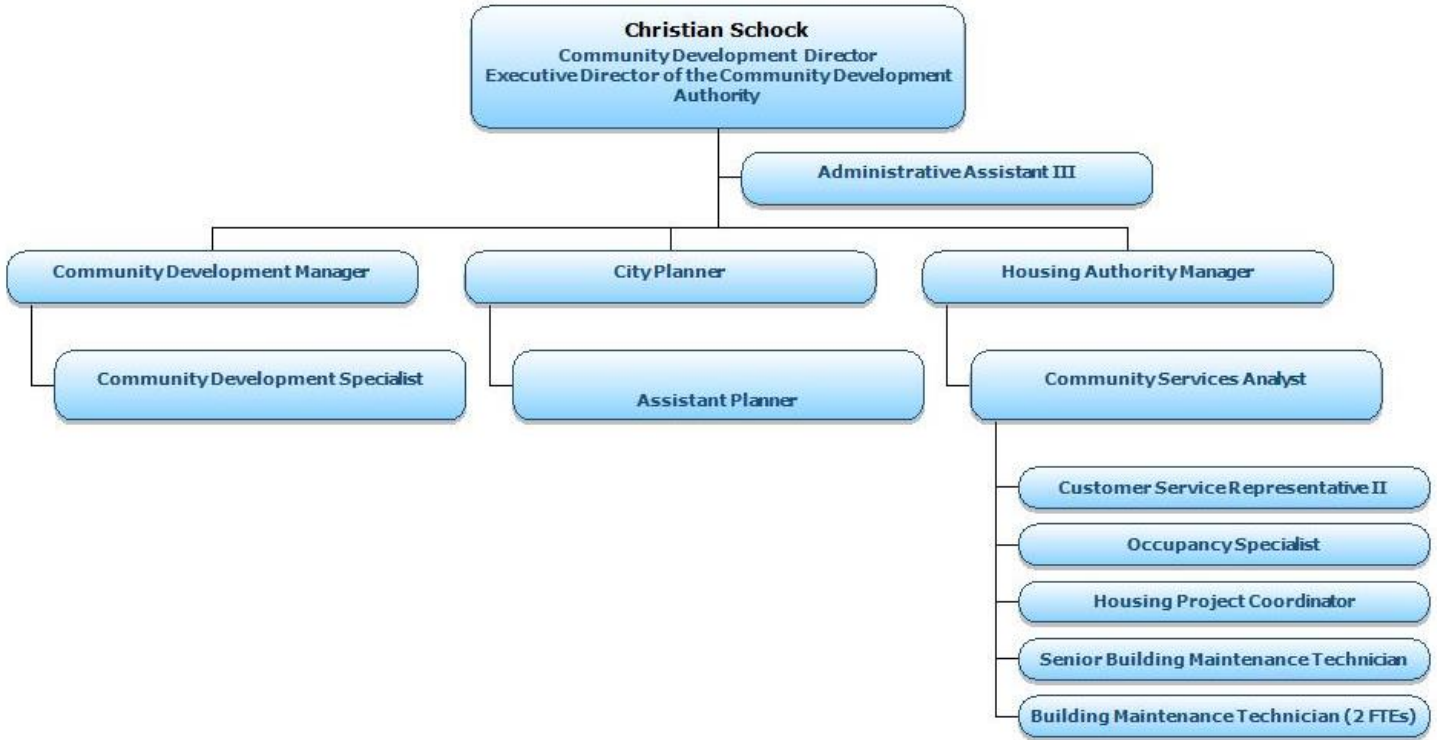
The Community, Planning and Economic Development Department:

- 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:

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
TOTAL	14.00	13.75	13.75	12.75	12.00	12.00	12.00	11.75	11.75	11.75

ACCOMPLISHMENTS:

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

Economic Development

- Completed a new and first-ever Metro Economic Development Strategy process in collaboration with neighboring municipalities.
- Completed update of the City of Wausau Comprehensive Plan.
- Continued expansion of manufacturing jobs with economic development incentives including relocation of Wausau Chemical, Great Lakes Cheese, Liberty Mutual
- Implemented Live It Up Wausau economic development homesteading program, closed on 15 loans to date.
- Multiple successful redevelopment RFPs and consultations including Cooperative RFP for YWCA, 120 Scott Street, Wausau Club, Westside Battery, Sears, Sav-O Supply and 500 Grand Ave.
- First major market rate infill-housing redevelopment project- River East Brownstones RFP and selection of preferred developer returning City-owned lots to tax base with over \$4mil in construction value.
- Continued strategy for moving the Wausau Center Mall forward, including proactively seeking new ownership, management and leadership; repositioning of the now vacant Sears building.
- Completed master plan process for the development of infrastructure for the Wausau Business Campus Expansion Area.
- Continued small business counseling and partnership with the Entrepreneurial and Education Center (EEC).
- Continued work with the Wausau Farmer's Market and visioning for potential South Riverfront improvements.
- Assisted directly with the restoration of Downtown Grocery, Wausau Club and Hiawatha Depot projects.
- 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.
- Completed City of Wausau Comprehensive Plan.
- Completed City Wayfinding Plan.
- 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.
- 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).
- Met with various developers and business owners to plan for development projects within the City.
- Assisted in reviews of annexation, subdivision, and development projects.
- Provided lead staff support for Plan Commission, Historic Preservation 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/Block Grant

- Downpayment assistance Homebuyer Counseling provided to new homeowners in the City.
- Assisted in the rehabilitation of homeowner properties throughout the City
- Completed construction of single family home at 901 Stark Street using NSP funds
- Developed property disposition program and disposed of two City lots were sold to neighboring homeowners
- Continued participation in the pro-active Lead Reduction Program, a partnership with Marathon County Health Department, to eliminate lead hazards and childhood poisoning
- Partnered with Get Smart Wausau, a local financial education program which provides financial counseling and seminars
- Funded sidewalk reconstruction with Block Grant funds

COMMUNITY DEVELOPMENT FUND

- Continued façade renovation loans to Wausau’s businesses through the Commercial Rehabilitation Loan Program
- Assistance to non-profits including Big Brothers and Big Sisters, Children’s’ Services Society, Salvation Army and Catholic Charities
- Assisting with the Thomas Street expansion project with the demolitions and/or relocations/moving of homes/garages
- Integrated the Rapid Housing Program in conjunction with other local agencies to prevent homelessness

Community Development Authority/Housing

- 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 Towers and scattered sites
- Housing Choice Voucher Program contributed roughly \$900k in rental assistance
- Exterior renovations and 2 new garages for scattered site properties
- Offered Riverview Tower tenants educational offerings including computer classes and health and wellness initiatives
- Continued environmental clean-up efforts at 2102 North Second Street
- Continued environmental clean-up efforts at 303-305 South Second Avenue

GOALS AND OBJECTIVES:

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.

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.

COMMUNITY DEVELOPMENT FUND

- 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:

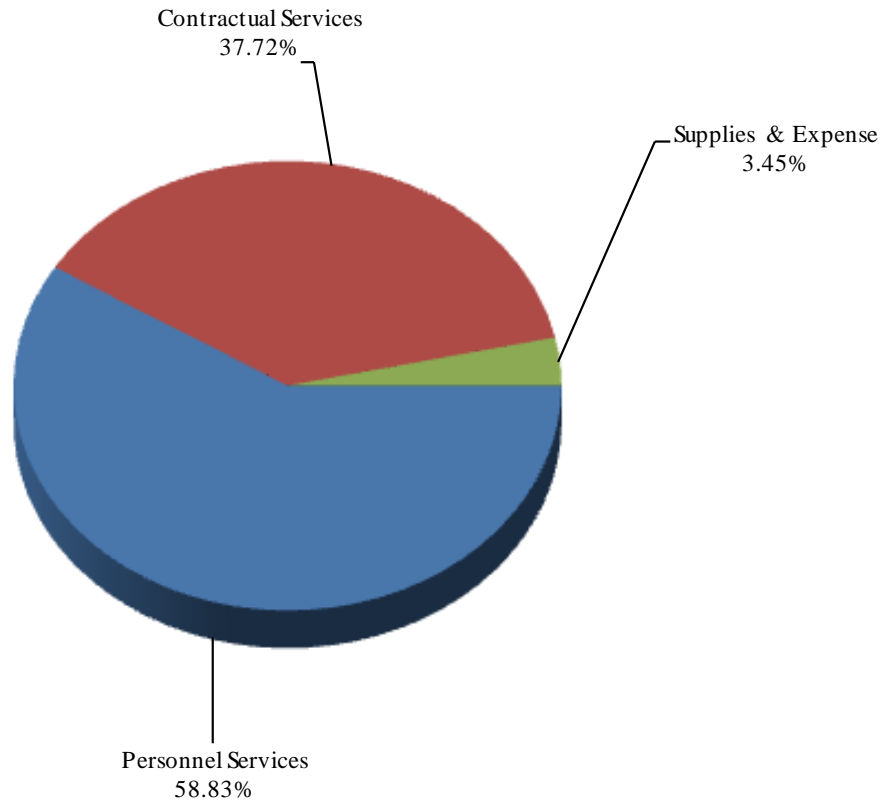
- Ensure safe, decent and affordable housing options; create opportunities for resident's self-sufficiency and ensure fiscal integrity for all residents.
- Improve the quality of life for residents and increase assisted housing choices, especially those who are disabled and/or low income qualified.
- 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 the cornerstone 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								
	2015	2016	2017			2018		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 949,698	\$ 1,006,440	\$ 1,328,079	\$ 1,328,079	\$ 990,413	\$ 1,073,622	\$ 1,073,622	\$ 1,073,622
Contractual Services	795,506	695,039	289,700	289,700	726,231	678,300	678,300	688,300
Supplies & Expense	46,845	37,664	29,300	29,300	13,853	62,900	62,900	62,900
Fixed Charges	1,029	1,083	1,000	1,000	382	-	-	-
Grants & Contributions	230,216	200,606	-	-	109,370	-	-	-
Capital Outlay	158	-	-	-	-	-	-	-
Transfers to Others	301,050	365,213	-	-	-	76,350	76,350	76,350
Total Expenses	\$ 2,324,502	\$ 2,306,045	\$ 1,648,079	\$ 1,648,079	\$ 1,840,249	\$ 1,891,172	\$ 1,891,172	\$ 1,891,172
Taxes		\$ 156,375	\$ 191,375	\$ 191,375	\$ 191,375	\$ 219,511	\$ 219,511	\$ 219,511
Intergvtl Grants & Aids	730,360	538,077	665,460	665,460	202,769	94,236	94,236	94,236
Intergvtl Charges for Services	800,770	723,583	713,789	713,789	682,664	670,324	670,324	670,324
Miscellaneous	925,704	751,667	236,928	236,928	761,829	551,091	551,091	551,091
Transfers From Other Funds	211,192	117,213	92,000	92,000	92,300	88,700	88,700	88,700
Total Revenues	\$ 2,668,026	\$ 2,286,915	\$ 1,899,552	\$ 1,899,552	\$ 1,930,937	\$ 1,623,862	\$ 1,623,862	\$ 1,623,862

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 \$25,000 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
HOUSING - Housing Rehabilitation Program	\$ 150,000	\$ 180,000	\$ 115,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 90,000
HOUSING - City		10,000					
HOUSING - Faith in Action							
HOUSING - Wausau Elk's Lodge	5,000						
PUBLIC FACILITIES & IMPROVEMENTS - Streets	134,500	100,000	115,000	100,000	100,000	125,000	100,000
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
ECONOMIC DEVELOPMENT - Economic Development	50,000	75,000	80,000	50,000	35,000	35,000	93,049
ECONOMIC DEVELOPMENT - Micor Loan Fund							
ECONOMIC DEVELOPMENT - Commerical Rehabilitation Program		20,000					
ECONOMIC DEVELOPMENT - Brownfield Revolving Loan	20,000	20,000	20,000	25,000	50,000	27,990	
PUBLIC SERVICE - Catholic Charities - Warming Center				8,000	5,000	5,000	
PUBLIC SERVICE - Womens Community	10,500						
PUBLIC SERVICE - Fair Housing (CDD)			2,000				
PUBLIC SERVICE - Neighbors Place	10,000						
PUBLIC SERVICE - Law Enforcement	35,000						
PUBLIC SERVICE - Faith In Action							
PUBLIC SERVICE - Salvation Army	5,000	5,000			15,000	15,000	10,000
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 Wisconsin	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
PUBLIC SERVICE - Beyond Shelter							10,000
PUBLIC SERVICE - Hmong American Center							10,000
PUBLIC SERVICE - Open Door of Marathon County							10,000

FUND BALANCE HISTORY AND PROJECTIONS:

Projected 2017:	\$3,975,051
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	1,073,622	-	-	-	-	-	-	-	-	-	-
CONTRACTUAL SERVICES	167,400	95,000	900	5,000	-	200,000	85,000	75,000	-	50,000	-
SUPPLIES & EXPENSE	61,100	-	-	1,800	-	-	-	-	-	-	-
OTHER FINANCING USES	5,600	30,000	-	-	-	6,000	9,500	15,000	10,000	250	-
TOTAL EXPENSES	1,307,722	125,000	900	6,800	-	206,000	94,500	90,000	10,000	50,250	-
840 - GENERAL PROPERTY TAXES	219,511	-	-	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL GRANTS & AID	94,236	-	-	-	-	-	-	-	-	-	-
INTERGOVT CHARGES FOR SERVICES	670,324	-	-	-	-	-	-	-	-	-	-
MISCELLANEOUS REVENUE	71,291	150,000	900	12,000	-	40,000	95,000	150,000	400	31,500	-
OTHER FINANCING SOURCES	34,000	-	-	-	-	-	-	-	50,200	-	4,500
TOTAL REVENUES	1,089,362	150,000	900	12,000	-	40,000	95,000	150,000	50,600	31,500	4,500

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2018	\$1,891,172	\$243,093	14.75%
2017	\$1,648,079	\$234,425	16.58%
2016	\$1,413,654	(\$539,048)	-27.61%
2015	\$1,952,702	\$517,015	36.01%
2014	\$1,435,687	(\$212,392)	-12.89%
2013	\$1,648,079	\$62,193	3.92%
2012	\$1,585,886	(\$49,140)	-3.01%
2011	\$1,635,026	\$1,788	0.11%
2010	\$1,633,238	(\$27,135)	-1.63%
2009	\$1,660,373	(\$489,250)	-22.76%
2008	\$2,149,623	\$2,112	0.10%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2018	\$1,404,351	(\$303,826)	-17.79%
2017	\$1,708,177	\$106,011	6.62%
2016	\$1,602,166	(\$405,058)	-20.18%
2015	\$2,007,224	\$383,362	23.61%
2014	\$1,623,862	(\$275,690)	-14.51%
2013	\$1,899,552	\$439,552	30.11%
2012	\$1,460,000	(\$175,026)	-10.71%
2011	\$1,635,026	\$1,788	0.11%
2010	\$1,633,238	(\$27,135)	-1.63%
2009	\$1,660,373	(\$489,250)	-22.76%
2008	\$2,149,623	\$2,112	0.10%

ECONOMIC DEVELOPMENT FUND

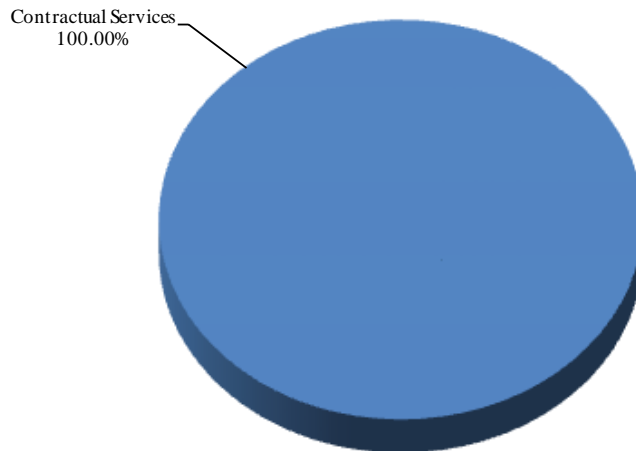
MISSION:

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								
	2015	2016	2017			2018		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Contractual Services	\$ 62,590	\$ 162,403	\$ 10,000	\$ 10,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Supplies and Expense		2,380						
Grants & Contributions	2,000	34,457						
Capital Outlay	13,246	1,397,620	819,250	819,250				
Transfers to Other Funds	78,142	143,032						
Total Expenses	\$ 155,978	\$ 1,739,892	\$ 829,250	\$ 829,250	\$ 5,000	\$ 5,000	5,000	5,000
Taxes	\$ 48,500							
Miscellaneous	\$ 43,360	\$ 267,811	\$ 819,250	\$ 819,250				
Other Financing Sources		1,477,000					-	-
Total Revenues	\$ 91,860	\$ 1,744,811	\$ 819,250	\$ 819,250	\$ -	\$ -	\$ -	\$ -

BUDGET HIGHLIGHTS :

The 2018 has a minimal amount established for professional services.

ECONOMIC DEVELOPMENT FUND

FUND BALANCE HISTORY AND PROJECTIONS:

2017	\$311,205*
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
2018	\$5,000	(\$824,250)	-99.40%
2017	\$829,250	\$823,250	13720.83%
2016	\$6,000	\$1,000	20.00%
2015	\$5,000	(\$824,250)	-99.40%
2014	\$829,250	\$820,250	9113.89%
2013	\$9,000	\$0	0.00%
2012	\$9,000	\$0	0.00%
2011	\$9,000	(\$81,000)	-90.00%
2010	\$90,000	\$75,000	500.00%
2009	\$15,000	\$0	0.00%
2008	\$15,000	\$0	0.00%

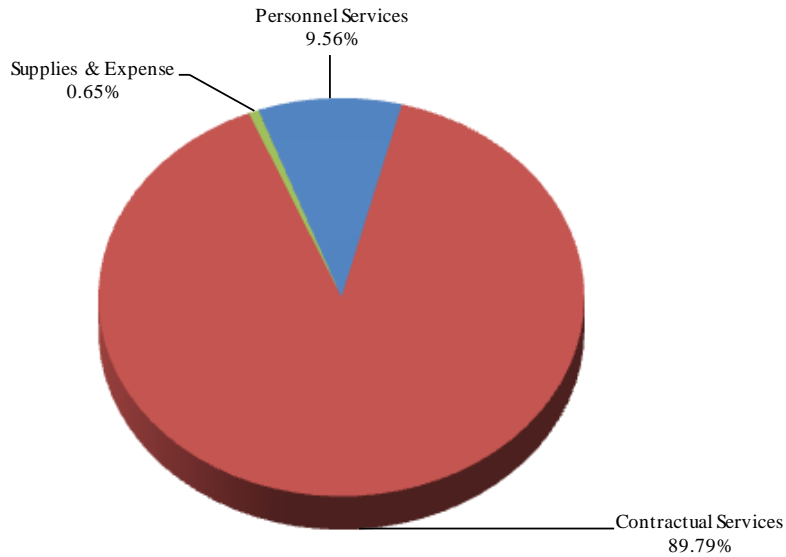
YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2018	\$0	(\$819,250)	-100.00%
2017	\$819,250	\$819,250	
2016	\$0	\$0	0.00%
2015	\$0	\$0	100.00%
2014	\$0	(\$9,000)	-100.00%
2013	\$9,000	\$8,900	8900.00%
2012	\$100	\$0	0.00%
2011	\$100	(\$16,400)	0.00%
2010	\$16,500	\$1,500	10.00%
2009	\$15,000	\$0	0.00%
2008	\$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									
	2015		2016		2017			2018	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted	
Personnel Services	\$ 8,438	\$ 9,013	\$ 15,081	\$ 15,081	\$ 12,800	\$ 14,687	\$ 14,687	\$ 14,687	
Contractual Services	12,107	15,382	137,900	137,900	124,400	137,900	137,900	137,900	
Supplies & Expense			1,000	1,000		1,000	1,000	1,000	
Capital Outlay	12,990		15,000	15,000					
Total Expenses	\$ 33,535	\$ 24,395	\$ 168,981	\$ 168,981	\$ 137,200	\$ 153,587	\$ 153,587	\$ 153,587	
Miscellaneous	\$ 62,410	\$ 62,410	\$ 175,410	\$ 175,410	\$ 142,410	\$ 142,410	\$ 142,410	\$ 142,410	
Total Revenues	\$ 62,410	\$ 62,410	\$ 175,410	\$ 175,410	\$ 142,410	\$ 142,410	\$ 142,410	\$ 142,410	

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:

2017 Projected:	\$1,758,037
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
2018	\$153,587	(\$15,394)	-9.11%
2017	\$168,981	\$100,000	144.97%
2016	\$68,981	(\$1,000)	-1.43%
2015	\$69,981	(\$99,000)	-373.87%
2014	\$168,981	\$142,501	538.15%
2013	\$26,480	Newly budgeted	

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
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

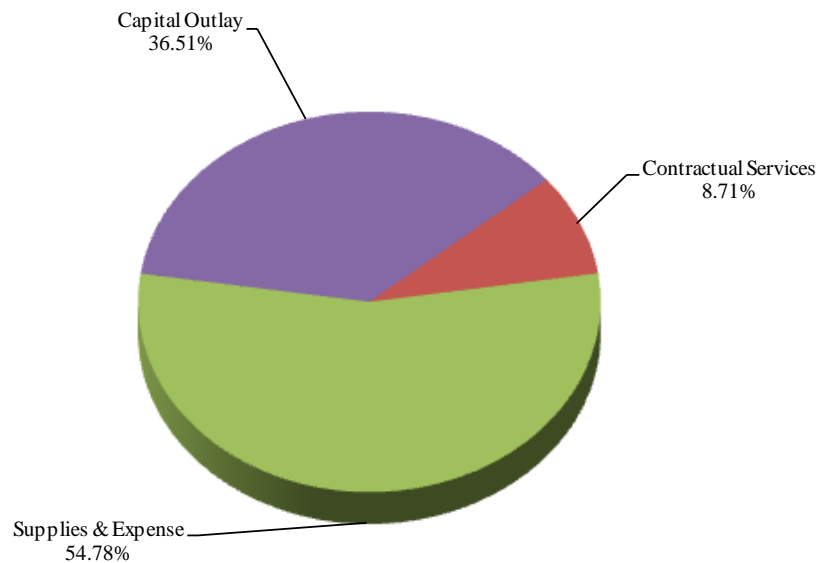
MISSION:

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

DEPARTMENTAL RESPONSIBILITIES:

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

BUDGET:



BUDGET SUMMARY

	2015		2016		2017			2018		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted		
Personnel Services	\$ 35,714	\$ 30,755	\$ 23,970	\$ 23,970	\$ -	\$ -	\$ -	\$ -		
Contractual Services	1,575	324	4,000	4,000	1,100	3,100	3,100	3,100		
Supplies & Expense	11,003	10,926	17,750	17,750	17,750	19,500	19,500	19,500		
Capital Outlay		6,210	8,000	8,000	5,000	13,000	13,000	13,000		
Total Expenses	\$ 48,292	\$ 48,215	\$ 53,720	\$ 53,720	\$ 23,850	\$ 35,600	\$ 35,600	\$ 35,600		
Intergovt Grants & Aid	\$ 81,000	\$ 81,000	\$ 81,000	\$ 81,000	\$ 81,000	\$ 81,000	\$ 81,000	\$ 81,000		
Miscellaneous Revenue	3,000	-								
Total Revenues	\$ 84,000	\$ 81,000	\$ 81,000	\$ 81,000	\$ 81,000	\$ 81,000	\$ 81,000	\$ 81,000		

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:

2017 Projected	\$220,360
2016	\$163,210
2015	\$129,788
2014	\$ 94,079
2013	\$ 90,898
2012	\$132,991

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2018	\$35,600	(\$18,120)	-33.73%
2017	\$53,720	(\$32,547)	-37.73%
2016	\$86,267	\$12,937	17.64%
2015	\$73,330	\$19,610	36.50%
2014	\$53,720	\$0	0.00%
2013	\$53,720	\$30,763	134.00%
2012	\$22,957	(\$25,258)	-52.39%
2011	\$48,215	(\$68,767)	-58.78%
2010	\$116,982	(\$29,820)	-20.31%
2009	\$146,802	\$0	0.00%
2008	\$146,802	\$0	0.00%

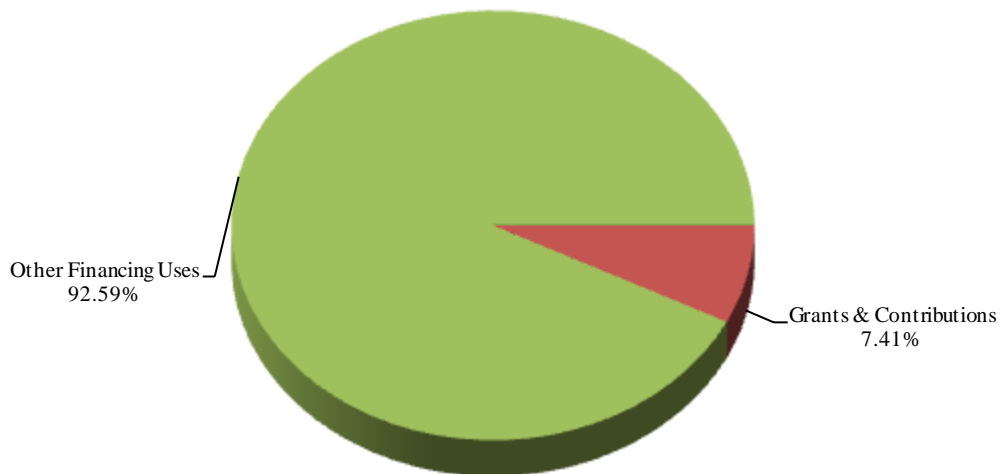
YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2018	\$81,000	\$0	0.00%
2017	\$81,000	\$0	0.00%
2016	\$81,000	\$0	0.00%
2015	\$81,000	\$0	0.00%
2014	\$81,000	\$0	0.00%
2013	\$81,000	\$81,000	0.00%
2012	\$0	(\$105,332)	0.00%
2011	\$105,332	\$0	0.00%
2010	\$105,332	(\$41,470)	-28.25%
2009	\$146,802	\$0	0.00%
2008	\$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								
	2015	2016	2017			2018		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Contractual Services	\$ 4,307	\$ 167,259			\$ 87,219			
Grants & Contributions			15,000	115,000	115,000	20,000	20,000	20,000
Other Financing Uses						250,000	250,000	250,000
Total Expenses	\$ 4,307	\$ 167,259	\$ 15,000	\$ 115,000	\$ 202,219	\$ 270,000	\$ 270,000	\$ 270,000
Intergovtl Grants/Aids		\$ 4,409			\$ 75,246			
Miscellaneous Revenues		23,950	13,000	13,000	26,000	20,000	20,000	20,000
Total Revenues	\$ -	\$ 28,359	\$ 13,000	\$ 13,000	\$ 101,246	\$ 20,000	\$ 20,000	\$ 20,000

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 are accounted for in

HOUSING STOCK IMPROVEMENT FUND

this fund. In addition, the Common Council authorized a \$250,000 loan to Blenker Development for the construction of housing on Third Street. The project is an eligible TID #12 project. The funding of the Blenker project represents an interfund loan.

FUND BALANCE HISTORY AND PROJECTIONS:

2017	\$389,210*
2016	\$490,183
2015	\$629,083
2014	\$633,390

*\$250,000 of these funds are reserved for the Blenker Housing Project.

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
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
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	

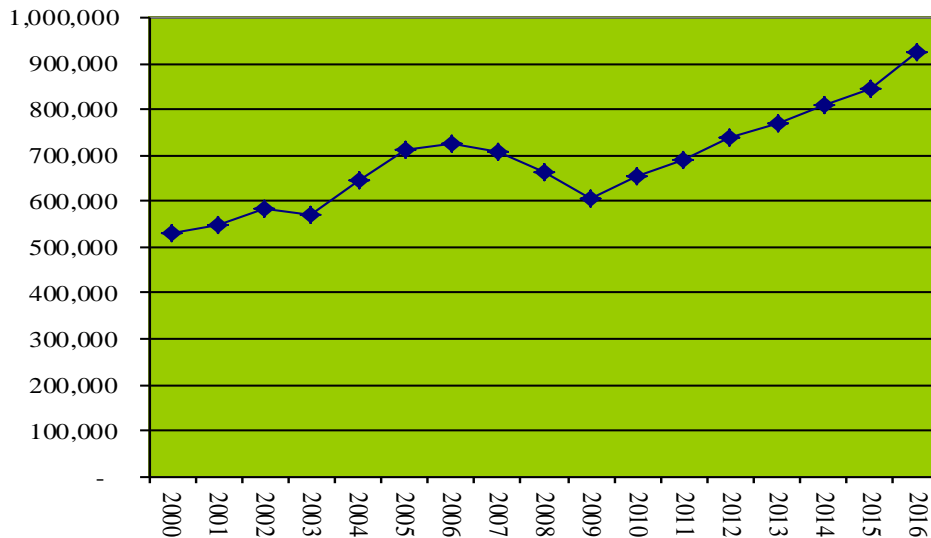
ROOM TAX FUND

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.

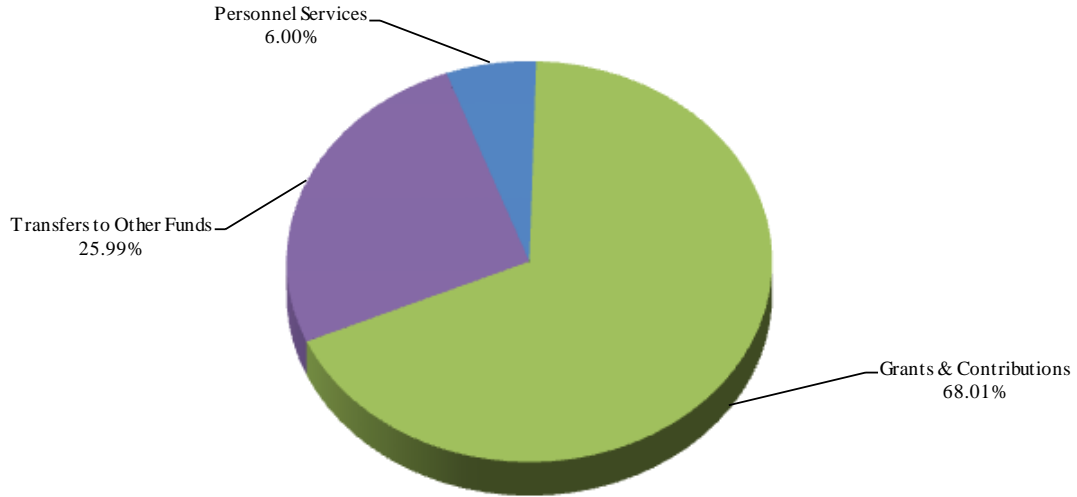


BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

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.

BUDGET:



BUDGET SUMMARY								
	2015	2016	2017			2018		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services			\$ 44,052	\$ 44,052	\$ 44,052	\$ 49,677	\$ 49,677	\$ 49,677
Contractual Services	316,933	346,648	1,500	1,500	1,500		-	-
Grants & Contributions	330,532	308,085	15,935	823,666	657,909	562,765	562,765	562,765
Transfers to Other Funds	205,000	258,700	262,500	262,500	269,000	215,000	215,000	215,000
Total Expenses	\$ 852,465	\$ 913,433	\$ 323,987	\$ 1,131,718	\$ 972,461	\$ 827,442	\$ 827,442	\$ 827,442
Taxes	\$ 845,155	\$ 924,394	\$ 875,000	\$ 900,000	\$ 907,842	\$ 875,000	\$ 875,000	\$ 875,000
Miscellaneous Revenue								
Total Revenues	\$ 845,155	\$ 924,394	\$ 875,000	\$ 900,000	\$ 907,842	\$ 875,000	\$ 875,000	\$ 875,000

The Room Tax Commission has not concluded their budget work for 2018. This budget includes appropriations for the contract with the CVB, 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.

FUND BALANCE HISTORY AND PROJECTIONS:

2017 Projected:	\$28,468
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
2018	\$827,442	\$503,455	155.39%
2017	\$323,987	(\$479,103)	-59.66%
2016	\$803,090	\$53,810	7.18%
2015	\$749,280	\$425,293	131.27%
2014	\$323,987	(\$363,467)	-52.87%
2013	\$687,454	\$0	0.00%
2012	\$687,454	\$72,454	11.78%
2011	\$615,000	\$15,000	2.50%
2010	\$600,000	(\$49,450)	-7.61%
2009	\$649,450	(\$98,625)	-13.18%
2008	\$748,075	\$5,466	0.74%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
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%
2008	\$695,000	(\$5,000)	-0.71%

PUBLIC ACCESS CABLE FUND

MISSION:

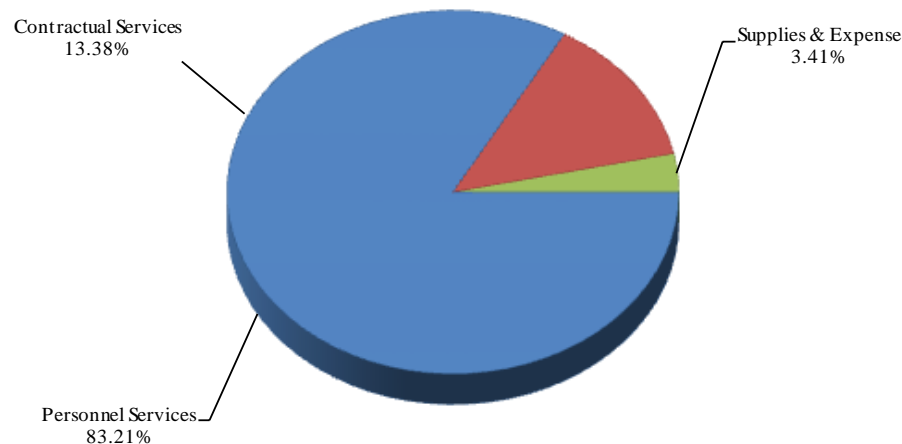
To provide the local community a means of expression through access via television and internet video. Freedom of speech, expression, ideas, personalities, and events shall be promoted to the greatest extent possible consistent with local recognized standards, available resources, guidelines and policies 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									
	2015		2016		2017			2018	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted	
Personnel Services	\$ 23,582	\$ 31,406	\$ 37,148	\$ 37,148	\$ 32,474	\$ 54,870	\$ 54,096	\$ 54,096	
Contractual Services	6,865	6,987	8,696	8,696	4,696	8,696	8,696	8,696	
Supplies & Expense	1,106	1,360	2,215	2,215	2,110	2,215	2,215	2,215	
Fixed Charges	156	175	175	175	-	-	-	-	
Capital Outlay	13,813	29,356	12,000	12,000	12,000	12,000	-	-	
Total Expenses	\$ 45,522	\$ 69,284	\$ 60,234	\$ 60,234	\$ 51,280	\$ 77,781	\$ 65,007	\$ 65,007	
Licenses/Permits	\$ 39,190	\$ 40,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	
Intergovt Charges	3,450	3,450	6,000	6,000	3,450	3,450	3,450	3,450	
Miscellaneous	14,661	11,102	14,300	14,300	10,850	9,850	9,850	9,850	
Total Revenues	\$ 57,301	\$ 54,552	\$ 75,300	\$ 75,300	\$ 69,300	\$ 68,300	\$ 68,300	\$ 68,300	

PUBLIC ACCESS CABLE FUND

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The 2018 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	36,096	18,000
920 - CONTRACTUAL SERVICES	8,696	-
930 - SUPPLIES & EXPENSE	2,215	-
950 - FIXED CHARGES	-	-
980 - CAPITAL OUTLAY	-	-
TOTAL EXPENSE	47,007	18,000
843 - LICENSES & PERMITS	55,000	-
847 - INTERGOVT CHARGES FOR SERV	-	3,450
848 - MISCELLANEOUS REVENUE	-	9,850
TOTAL REVENUE	55,000	13,300

FUND BALANCE HISTORY AND PROJECTIONS:

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
2018	\$65,007	\$4,773	7.92%
2017	\$60,234	\$8,734	16.96%
2016	\$51,500	(\$8,734)	-14.50%
2015	\$60,234	\$21,044	53.70%
2014	\$39,190	(\$8,000)	-16.95%
2013	\$47,190	\$47,190	0.00%
2012	\$0	\$0	0.00%
2011	\$0	(\$42,043)	-100.00%
2010	\$42,043	(\$54,944)	-56.65%
2009	\$96,987	\$0	0.00%
2008	\$96,987	(\$18,302)	-15.88%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2018	\$68,300	(\$7,000)	-9.30%
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%
2008	\$96,987	(\$19,096)	-16.45%

RECYCLING FUND

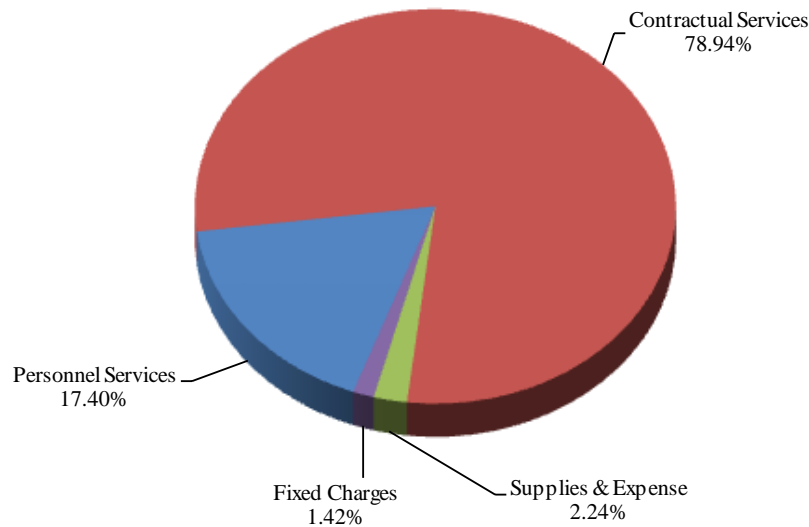
MISSION:

To provide cost effective and efficient recycling services to residential property located within the City and reduce the amount of waste entering the landfill.

RESPONSIBILITIES:

This fund accounts for the costs associated with the City of Wausau residential bi-weekly curbside recycling pickup, operation of the yard waste site and curb-side leaf pickup operations. Funding is provided from general tax levy and the state recycling grant.

BUDGET:



BUDGET SUMMARY

	2015	2016	2017			2018		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 77,809	\$ 109,561	\$ 95,904	\$ 95,904	\$ 102,144	\$ 115,884	\$ 115,884	\$ 115,884
Contractual Services	595,633	570,499	516,545	516,545	522,682	525,803	525,803	525,803
Supplies & Expense	15,132	17,256	14,450	14,450	14,400	14,900	14,900	14,900
Fixed Charges	9,000	9,000	9,500	9,500	9,000	9,500	9,500	9,500
Capital Outlay	-	-	-	-	-	-	-	-
Total Expenses	\$ 697,574	\$ 706,316	\$ 636,399	\$ 636,399	\$ 648,226	\$ 666,087	\$ 666,087	\$ 666,087
Taxes	\$ 517,275	\$ 462,165	\$ 487,763	\$ 487,763	\$ 487,763	\$ 517,451	\$ 517,451	\$ 517,451
Intergovt Charges	147,736	147,652	147,736	147,736	147,041	147,736	147,736	147,736
Miscellaneous	765	482	900	900	685	900	900	900
Other Financing Sources	30,262	95,000			12,737			
Total Revenues	\$ 696,038	\$ 705,299	\$ 636,399	\$ 636,399	\$ 648,226	\$ 666,087	\$ 666,087	\$ 666,087

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:

2017	\$ 147
2016	\$ 147
2015	\$1,165
2014	\$2,701

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
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%
2008	\$664,600	\$31,375	4.96%

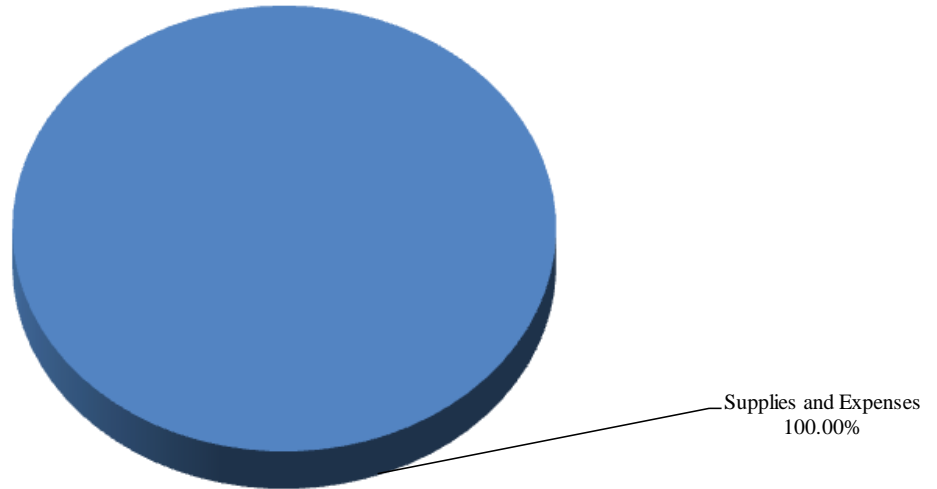
YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2018	\$148,636	\$0	0.00%
2017	\$148,636	\$636	0.43%
2016	\$148,000	(\$300)	-0.20%
2015	\$148,300	(\$274)	-0.18%
2014	\$148,574	\$274	0.19%
2013	\$148,300	\$10,309	7.47%
2012	\$137,991	(\$10,547)	-7.10%
2011	\$148,538	(\$36,737)	-19.83%
2010	\$185,275	(\$725)	-0.39%
2009	\$186,000	\$7,000	3.91%
2008	\$179,000	\$7,500	4.37%

EMS FUND

MISSION:

This fund provides training funds for EMS related activities.

BUDGET:



BUDGET SUMMARY								
	2015	2016	2017			2018		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommend	Adopted
Supplies and Expenses	\$ 1,759	\$ 1,254	\$ 9,000	\$ 9,000	\$ 3,000	\$ 9,000	\$ 9,000	\$ 9,000
Total Expenses	\$ 1,759	\$ 1,254	\$ 9,000	\$ 9,000	\$ 3,000	\$ 9,000	\$ 9,000	\$ 9,000
Intergvtl Grants & Aids	\$ 8,267	\$ 9,415	\$ 9,000	\$ 9,000	\$ 9,415	\$ 9,400	\$ 9,400	\$ 9,400
Total Revenues	\$ 8,267	\$ 9,415	\$ 9,000	\$ 9,000	\$ 9,415	\$ 9,400	\$ 9,400	\$ 9,400

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

Wisconsin state aids offset EMS related costs.

FUND BALANCE HISTORY AND PROJECTIONS:

Projected 2017:	\$32,321
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
2018	\$9,000	\$0	0.00%
2017	\$9,000	\$0	0.00%
2016	\$9,000	\$4,000	80.00%
2015	\$5,000	newly budget	

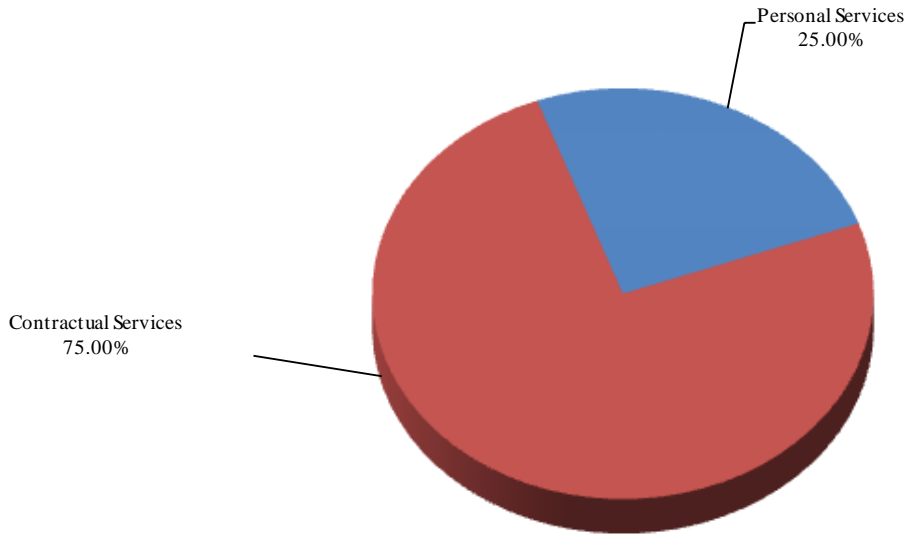
YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2018	\$9,400	\$400	4.44%
2017	\$9,000	\$0	0.00%
2016	\$9,000	\$4,000	80.00%
2015	\$5,000	newly budgeted	

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									
	2015	2016	2017			2018			
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted	
Personal Services	\$ 9,768	\$ 5,100	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	
Contractual Services	56,350	24,774	51,500	51,500	47,100	45,000	45,000	45,000	
Supplies & Expenses	28	4,515	3,000	3,000			-	-	
Fixed Charges		741					-	-	
Total Expenses	\$ 66,146	\$ 35,130	\$ 69,500	\$ 69,500	\$ 62,100	\$ 60,000	\$ 60,000	\$ 60,000	
Public Charges for Services	\$ 3,199	\$ 7,019	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	
Transfers From Other Funds	66,542	31,200	62,500	62,500	55,100	53,000	53,000	53,000	
Total Revenues	\$ 69,741	\$ 38,219	\$ 69,500	\$ 69,500	\$ 62,100	\$ 60,000	\$ 60,000	\$ 60,000	

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

This fund accumulates costs associated with the maintenance and operation of the 400 block. Prior to 2015 these activities were included within the Parks Department Budget.

FUND BALANCE HISTORY AND PROJECTIONS:

2017	\$6,684
2016	\$6,684
2015	\$3,595

BUDGETARY HISTORY:

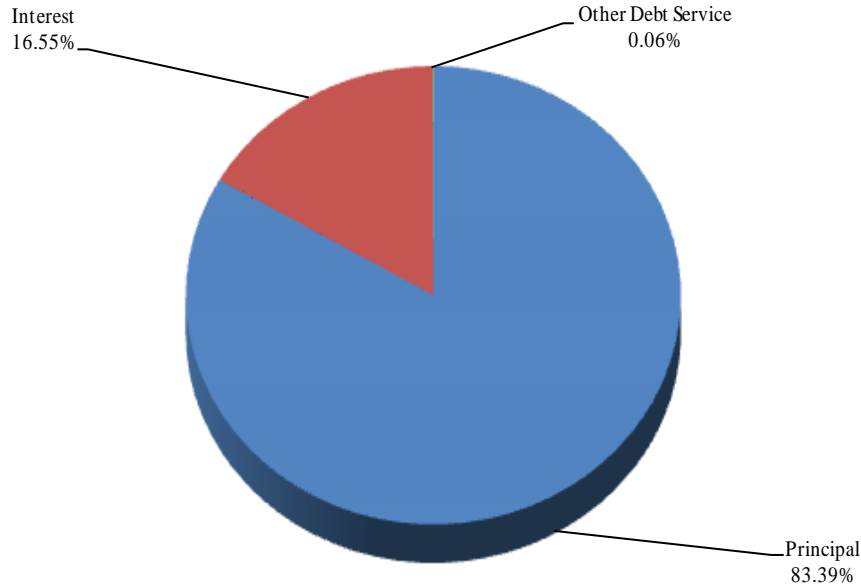
YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2018	\$60,000	\$0	0.00%
2017	\$60,000	(\$9,500)	-13.67%
2016	\$69,500	\$34,500	98.57%
2015	\$35,000	\$83,719	
2014	New fund		

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
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

	2015		2016		2017			2018	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted	
Principal	\$ 7,022,550	\$ 7,857,778	\$ 7,848,735	\$ 7,848,735	\$ 8,206,735	\$ 8,717,137	\$ 8,717,137	\$ 8,717,137	
Interest	994,247	1,150,791	1,657,810	1,657,810	1,613,647	1,729,740	1,729,740	1,729,740	
Other Debt Service	700	11,439	6,000	6,000	17,732	6,000	6,000	6,000	
Total Expenses	\$ 8,017,497	\$ 9,020,008	\$ 9,512,545	\$ 9,512,545	\$ 9,838,114	\$ 10,452,877	\$ 10,452,877	\$ 10,452,877	
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	46,202	53,723			\$ 21,616	\$ 23,060	\$ 23,060	\$ 23,060	
Proceeds of Refunding Bonds		1,300,000							
Premium on Debt Issued		744,281			351,164				
Transfers from Other Funds	3,987,473	3,816,888	5,019,353	5,019,353	5,069,693	5,965,062	5,965,062	5,965,062	
Total Revenues	\$ 8,156,675	\$ 10,037,892	\$ 9,142,353	\$ 9,142,353	\$ 9,565,473	\$ 10,111,122	\$ 10,111,122	\$ 10,111,122	

BUDGET HIGHLIGHTS:

The Debt Service Fund provides for all debt payments except debt obligations of the Water and Sewer Fund. Revenues from other sources represent transfers from other funds including the Tax Increment Districts for payment of their portion of the debt. The budget and 2017 estimated actuals include the early payment of two Alexander

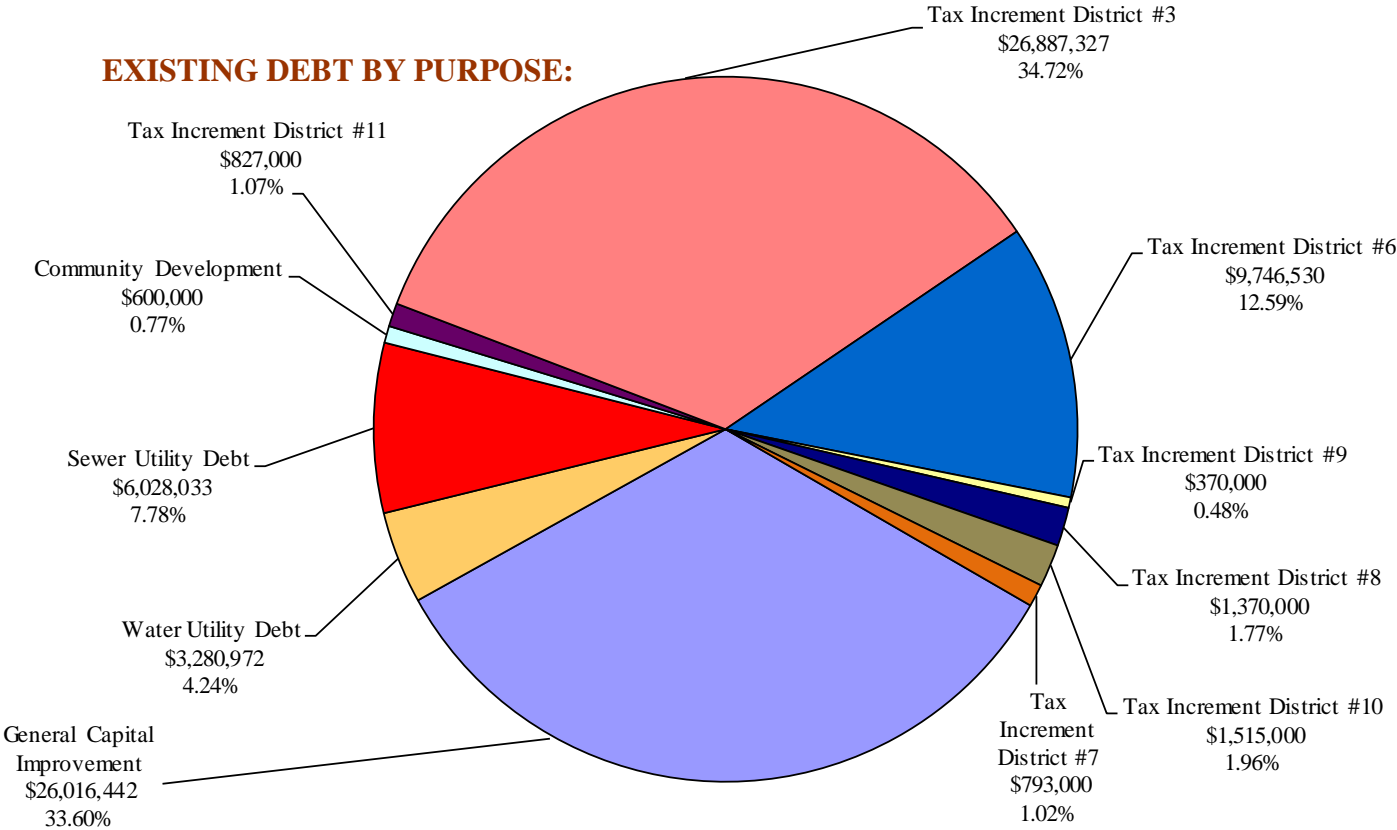
DEBT SERVICE FUND

Foundation Loans. The City received these loans as financing for the purchase of L&S Printing \$190,000 and West Side Battery \$200,000. Both loans are considered TID #8 debt. The City is in the midst of selling these parcels after a successful RFP process for developers. Closing prior to 12/31/2017 is required. In addition to this late year transaction the City is in the process of refinancing the 2015 and 2016 State Trust Fund Loans held by the Utility to Revenue Bonds. The purpose of the refinancing is to provide General Obligation capacity for the upcoming debt issues. Finally, the City will also be issuing debt for the expansion of the business campus infrastructure that will accommodate the Great Lakes Cheese and Wausau Chemical relocation and facility expansions. The intent is to complete this debt issue prior to 12/31/2017.

ANNUAL RETIREMENT OF EXISTING DEBT:

Year	Principal	Interest	Total
2018	10,005,063	2,040,946	12,046,009
2019	9,300,878	1,354,963	10,655,841
2020	8,978,835	1,172,482	10,151,317
2021	7,948,810	999,384	8,948,194
2022	6,834,148	996,919	7,831,067
2023	6,155,432	704,490	6,859,922
2024	5,762,458	577,360	6,339,818
2025	5,460,953	461,260	5,922,213
2026	4,682,727	377,607	5,060,334
2027	2,190,000	261,065	2,451,065
2028	1,960,000	212,655	2,172,655
2029	2,010,000	166,443	2,176,443
2030	1,935,000	120,433	2,055,433
2031	2,080,000	92,908	2,172,908
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
\$ 77,434,304			\$ 9,681,950
			\$ 87,116,254

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	Total
BALANCE 1/1/2014	\$ 6,625,000	\$ 43,848,575	\$ -	\$ 50,473,575	\$ -	\$ 50,473,575
2014 Additions:						
Capital Improvement Plan		3,955,000		3,955,000		3,955,000
TID #3	1,185,000			1,185,000		1,185,000
TID#8		190,000		190,000		190,000
TID #10	310,000			310,000		310,000
Refinancing		2,450,000		2,450,000		2,450,000
2014 Retirements	(2,485,000)	(8,140,000)		(10,625,000)		(10,625,000)
BALANCE 1/1/2015	\$ 5,635,000	\$ 42,303,575	\$ -	\$ 47,938,575	\$ -	\$ 47,938,575
2015 Projected Additions:						
Capital Improvement Plan		2,910,000		2,910,000		2,910,000
Swimming Pool Debt	3,060,000			3,060,000		3,060,000
TID #3	4,075,000			4,075,000		4,075,000
TID #8		1,020,000		1,020,000		1,020,000
TID #10	1,225,000			1,225,000		1,225,000
Water and Sewer Utility			4,000,000	4,000,000		4,000,000
2015 Retirements	(1,080,000)	(6,775,000)		(7,855,000)		(7,855,000)
PROJECTED BALANCE 12/31/2015	\$ 12,915,000	\$ 39,458,575	\$ 4,000,000	\$ 56,373,575	\$ -	\$ 56,373,575
2016 Projected Additions:						
Capital Improvement Plan		2,890,000		2,890,000		2,890,000
Swimming Pool Debt	3,215,000			3,215,000		3,215,000
TID #3 Riverfront	3,315,000			3,315,000		3,315,000
TID #3 Mall	4,140,000			4,140,000		4,140,000
TID #6 Thomas Street		4,515,000		4,515,000		4,515,000
TID #8 Streets and Developer Loan	555,000			555,000		555,000
Refinancing		1,300,000		1,300,000		1,300,000
TID #3 - Judd S Alexander Foundation Note		1,609,779		1,609,779		1,609,779
Schmidt Loan - Wausau Business Campus		819,250		819,250		819,250
State Trust Fund Loan			4,827,000	4,827,000		4,827,000
TID #8 - Judd S Alexander Foundation Note		200,000		200,000		200,000
2016 Retirements including refinancing	(325,000)	(8,355,000)		(8,680,000)		(8,680,000)
PROJECTED BALANCE 12/31/2016	\$ 23,815,000	\$ 42,437,604	\$ 8,827,000	\$ 75,079,604	\$ -	\$ 75,079,604
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
2017 Retirements	(895,000)	(8,657,825)	(337,475)	(9,890,300)		(9,890,300)
BALANCE 10/1/2017	\$ 29,325,000	\$ 40,009,779	\$ 8,489,525	\$ 77,824,304	\$ -	\$ 77,824,304
Foundation Loan(L&S Printing)		(190,000)		(190,000)		(190,000)
Foundation Loan (WestSide Battery)		(200,000)		(200,000)		(200,000)
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	-
Business Campus Taxable Note Anticipation Note					6,600,000	6,600,000
ANTICIPATED BALANCE 12/31/2017	\$ 29,325,000	\$ 39,619,779	\$ 827,000	\$ 69,771,779	\$ 14,262,525	\$ 84,034,304
2018 Projected Additions:						
Micon Theater Taxable Note Anticipation Note					1,000,000	1,000,000
Downtown SkyWalk Taxable Note Anticipation Note					2,830,000	2,830,000
Wausau Chemical Taxable Note Anticipation Note					7,950,000	7,950,000
TID #6		3,400,000		3,400,000		3,400,000
Capital Improvement Plan		2,403,000		2,403,000		2,403,000
2018 Retirements	(1,210,000)	(7,955,000)	(73,977)	(9,238,977)		(9,238,977)
ANTICIPATED BALANCE 12/31/2018	\$ 28,115,000	\$ 37,467,779	\$ 753,023	\$ 66,335,802	\$ 26,042,525	\$ 92,378,327

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
Equalized Valuation	\$ 2,520,917,800	\$ 2,655,928,800	\$ 2,633,849,300	\$ 2,608,454,600	\$ 2,764,682,800	\$ 2,819,976,456
	5%	5%	5%	5%	5%	5%
Total Allowable Debt	\$126,045,890	\$132,796,440	\$131,692,465	\$130,422,730	\$138,234,140	\$140,998,823
Outstanding Debt	\$ 50,473,575	\$ 47,938,575	\$ 56,373,575	\$ 75,079,604	\$ 69,771,779	\$ 66,335,802
Legal Debt Margin	\$75,572,315	\$84,857,865	\$75,318,890	\$55,343,126	\$68,462,361	\$74,663,021
Debt Utilized	40.04%	36.10%	42.81%	57.57%	50.47%	47.05%

The PROJECTED 2018 equalized value assumes 2% growth.

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
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%
2008	\$9,117,490	(\$5,194)	-0.06%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
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%
2008	\$4,472,623	(\$348,567)	-7.23%

YEAR	TAX LEVY	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
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%
2008	\$4,156,866	\$0	0.00%

CONSOLIDATED EXPENDITURES AND REVENUES - CAPITAL PROJECTS FUNDS
2018 BUDGET

	CAPITAL PROJECTS FUND	CENTRAL CAPITAL PURCHASING FUND	TID #3 FUND	TID #5 FUND
CONTRACTUAL SERVICES	50,000	-	240,000	150
SUPPLIES & EXPENSE	-	-	35,000	-
DEBT SERVICE	-	-	-	-
GRANTS, CONTRIBUTIONS & OTHER	-	-	2,367,463	-
CAPITAL OUTLAY	3,283,460	303,530	7,019,296	-
OTHER FINANCING USES	-	-	3,516,995	1,292,504
TOTAL	\$ 3,333,460	\$ 303,530	\$ 13,178,754	\$ 1,292,654
GENERAL PROPERTY TAXES	510,460	250,300	-	-
OTHER TAXES	-	-	2,370,509	1,292,654
INTERGOVERNMENTAL GRANTS & AID	-	-	250,000	-
PUBLIC CHARGES FOR SERVICES	320,000	-	-	-
MISCELLANEOUS REVENUE	-	-	242,247	-
OTHER FINANCING SOURCES	2,503,000	-	1,292,504	-
TOTAL	\$ 3,333,460	\$ 250,300	\$ 4,155,260	\$ 1,292,654

TID #6 FUND	TID #7 FUND	TID #8 FUND	TID #9 FUND	TID #10 FUND	TID #11 FUND	TID #12 FUND	TOTAL
200,150	8,150	6,150	3,150	6,150	114,000	80,000	707,900
-	-	-	-	-	-	-	35,000
35,000	-	-	-	-	-	13,750	48,750
-	-	57,500	-	-	4,000,000	4,950,000	11,374,963
4,329,349	-	380,395	-	-	2,289,920	2,830,000	20,435,950
1,456,932	515,394	152,549	72,935	142,973	198,283	109,000	7,457,565
\$ 6,021,431	\$ 523,544	\$ 596,594	\$ 76,085	\$ 149,123	\$ 6,602,203	\$ 7,982,750	\$ 40,060,128
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	760,760
2,013,517	740,382	304,112	24,112	134,101	-	-	6,879,387
-	-	-	-	-	-	-	250,000
-	-	20,000	-	-	-	-	340,000
25,700	-	2,000	25,980	-	-	-	295,927
3,400,000	-	-	-	-	4,000,000	7,780,000	18,975,504
\$ 5,439,217	\$ 740,382	\$ 326,112	\$ 50,092	\$ 134,101	\$ 4,000,000	\$ 7,780,000	\$ 27,501,578

CAPITAL PROJECTS FUND

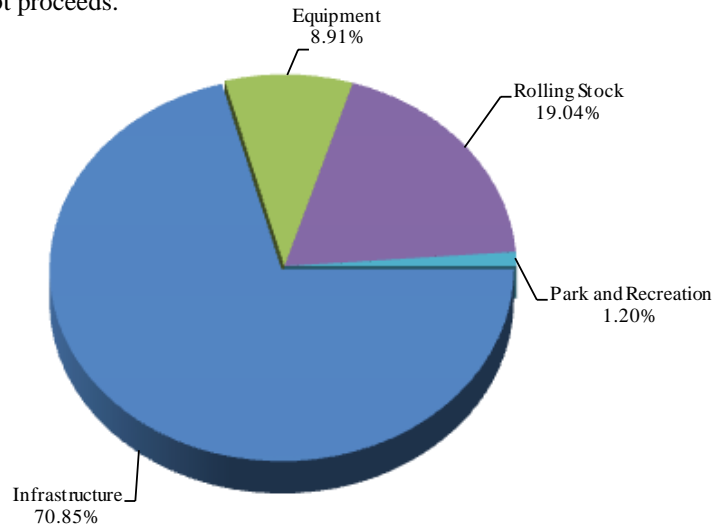
MISSION:

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

	2015		2016		2017			2018	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted	
Contractual Services	\$ 38,335	\$ 37,588	\$ 50,000	\$ 174,687	\$ 174,687	\$ 50,000	\$ 50,000	\$ 50,000	
Debt Service	61,617	70,114	-	-	13,784	-	-	-	
Capital Outlay	7,514,919	6,208,829	3,776,974	8,892,280	7,114,588	5,108,620	3,283,460	3,283,460	
Other Financing Uses	71,838	-	-	-	-	-	-	-	
Total Expenses	\$ 7,686,709	\$ 6,316,531	\$ 3,826,974	\$ 9,066,967	\$ 7,303,059	\$ 5,158,620	\$ 3,333,460	\$ 3,333,460	
Taxes	\$ 406,090	\$ 450,000	\$ 505,828	\$ 505,828	\$ 505,828	\$ 560,000	\$ 510,460	\$ 510,460	
Intergovtl Grants/Aids	29,570	446,361	-	-	4,850	-	-	-	
Public Charges	430,813	218,505	400,000	400,000	400,000	270,000	320,000	320,000	
Intergovtl Charges	-	3,020	-	-	-	-	-	-	
Miscellaneous	2,200	191,160	-	500,000	507,000	-	\$ -	-	
Other Financing Sources	6,294,838	6,228,000	3,290,165	3,290,165	3,173,600	2,600,000	2,503,000	2,503,000	
Total Revenues	\$ 7,163,511	\$ 7,537,046	\$ 4,195,993	\$ 4,695,993	\$ 4,591,278	\$ 3,430,000	\$ 3,333,460	\$ 3,333,460	

CAPITAL PROJECTS FUND

**CITY OF WAUSAU
2018 CAPITAL PROGRAM BY FUNDING SOURCE**

PROJECT DESCRIPTION	DEPT	Project Costs	Tax Levy Funds	Special Assessments	Grants or Other Income	TID District GO Notes	GO CIP Notes/Bonds	Enterprise Funds
Infrastructure								
Land Acquisition	DPW	\$ 2,940,000				\$ 2,940,000		
WIS DOT Projects	DPW	443,000				215,000	228,000	
Street Improvements	DPW	4,109,800		300,000		3,290,950	518,850	
Asphalt Overlay	DPW	540,000				150,000	390,000	
Sidewalk Projects	DPW	200,000		20,000	100,000		80,000	
Storm Sewer	DPW	270,000				75,000	195,000	
Parking Improvements	DPW	2,999,296				2,999,296		
Other Improvements	DPW	630,000				100,000	530,000	
Water Projects	WS	625,000						625,000
Sewer/Wastewater Projects	WS	390,000						390,000
Total Infrastructure		<u>\$13,147,096</u>	<u>\$ -</u>	<u>\$ 320,000</u>	<u>\$ 100,000</u>	<u>\$ 9,770,246</u>	<u>\$ 1,941,850</u>	<u>\$ 1,015,000</u>
Equipment and Technology								
Police Radios	Police	\$ 72,000	\$ 72,000					
Police Body Cameras	Police	100,000	100,000					
Route Optimization Software	DPW	80,000	80,000					
Loan/Dvlpmt Tracking Software	CCITC	45,000	45,000					
Total Equipment		<u>\$ 297,000</u>	<u>\$ 297,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Rolling Stock								
Park Rolling Stock	Parks	\$ 173,460	\$ 173,460					
Transit Buses	DPW	461,150					461,150	
Total Rolling Stock		<u>\$ 634,610</u>	<u>\$ 173,460</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 461,150</u>	<u>\$ -</u>
Park and Recreation Areas								
Stewart Avenue Park	Parks	\$ 40,000	40,000					
Riverfront Park	Parks	4,320,000			150,000	4,170,000		
Total Parks/Recreation		<u>\$ 4,360,000</u>	<u>\$ 40,000</u>	<u>\$ -</u>	<u>\$ 150,000</u>	<u>\$ 4,170,000</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL CAPITAL COSTS		<u><u>\$18,438,706</u></u>	<u><u>\$ 510,460</u></u>	<u><u>\$ 320,000</u></u>	<u><u>\$ 250,000</u></u>	<u><u>\$ 13,940,246</u></u>	<u><u>\$ 2,403,000</u></u>	<u><u>\$ 1,015,000</u></u>

CAPITAL PROJECTS FUND

**CITY OF WAUSAU CAPITAL BUDGET
DETAIL ANALYSIS OF 2018 INFRASTRUCTURE PROJECTS**

ACCT NO.		SPECIAL FUNDING SOURCE	TOTAL REQUEST	Special Funding	DEFERRED TO FUTURE YEAR	2018 BUDGET
LAND ACQUISITION						
		TID #6	2,900,000	2,900,000		
		TID #6	40,000	40,000		40,000
TOTAL LAND ACQUISITION			<u>\$ 2,940,000</u>	<u>\$ 2,940,000</u>	<u>\$ -</u>	<u>\$ 40,000</u>
DOT PROJECTS						
1st Avenue, Thomas to Stewart Design	CO balance	TID #6	55,000	55,000		-
1st Avenue, Thomas to Stewart Real Estate Consultant		TID #6	130,000	130,000		
Townline Rd, Grand to Easthill Real Estate Consultant			120,000			120,000
Scott Street Bridge Design		TID #3	30,000	30,000		-
Grand Avenue Intersections Design			85,000			85,000
Grand Avenue Bridge Design			23,000			23,000
TOTAL DOT PROJECTS			<u>\$ 443,000</u>	<u>\$ 215,000</u>	<u>\$ -</u>	<u>\$ 228,000</u>
STREET IMPROVEMENTS 150 232098230						
Ashland Ave, Evergreen to Meadowview			\$ 88,065			\$ 88,065
Meadowview Rd, Ashland to cul-de-sac			130,810			130,810
Eldred Street, Cherry to 1st Ave			90,125			90,125
S. 10th Ave, West to Pardee		TID #8	109,180	109,180		-
Pardee St, 7th Ave to 10th Ave		TID #8	196,215	196,215		-
Roosevelt St, Broadway to Grant			509,850			509,850
Callon St, 6th Ave to 12th Ave		TID #6	485,555	485,555		-
Fulton Street Extension		TID #3	2,500,000	2,500,000		-
TOTAL STREET IMPROVEMENTS			<u>\$ 4,109,800</u>	<u>\$ 3,290,950</u>	<u>\$ -</u>	<u>\$ 818,850</u>
ASPHALT OVERLAY AND ALLEY PAVING						
Asphalt Paving	150 232698230	TID #6	\$ 500,000	150,000		\$ 350,000
Alley Paving	150 232698236		40,000			40,000
TOTAL ASPHALT OVERLAY AND ALLEY PAVING			<u>\$ 540,000</u>	<u>\$ 150,000</u>	<u>\$ -</u>	<u>\$ 390,000</u>
SIDEWALKS						
Annual Sidewalk Replacement Contract	150 233098240		200,000			\$ 200,000
TOTAL SIDEWALKS			<u>\$ 200,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 200,000</u>
STREET LIGHTING						
TOTAL STREET LIGHTING			<u>\$ 40,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 40,000</u>
PARKING IMPROVEMENTS						
Expansion Joints	CO balance					\$ -
Dudley Sky Walk			\$ 2,830,000	2,830,000		
Chuch Lot Parking	CO balance	TID #3	169,296	169,296		-
TOTAL PARKING IMPROVEMENTS			<u>\$ 2,999,296</u>	<u>\$ 2,999,296</u>	<u>\$ -</u>	<u>\$ -</u>

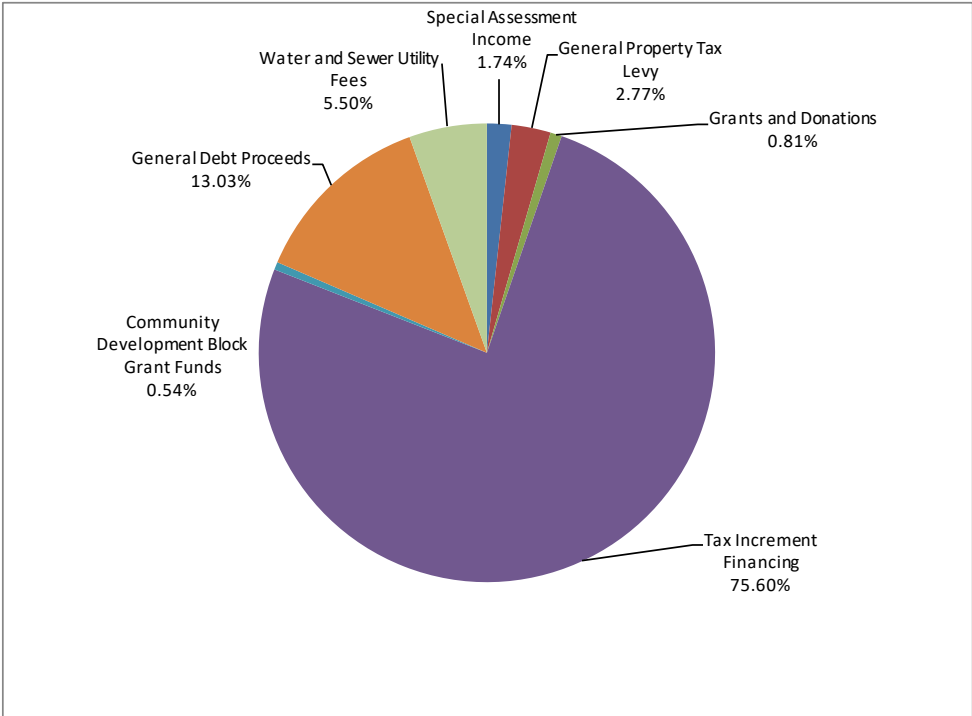
CAPITAL PROJECTS FUND

**CITY OF WAUSAU CAPITAL BUDGET
DETAIL ANALYSIS OF 2018 INFRASTRUCTURE PROJECTS**

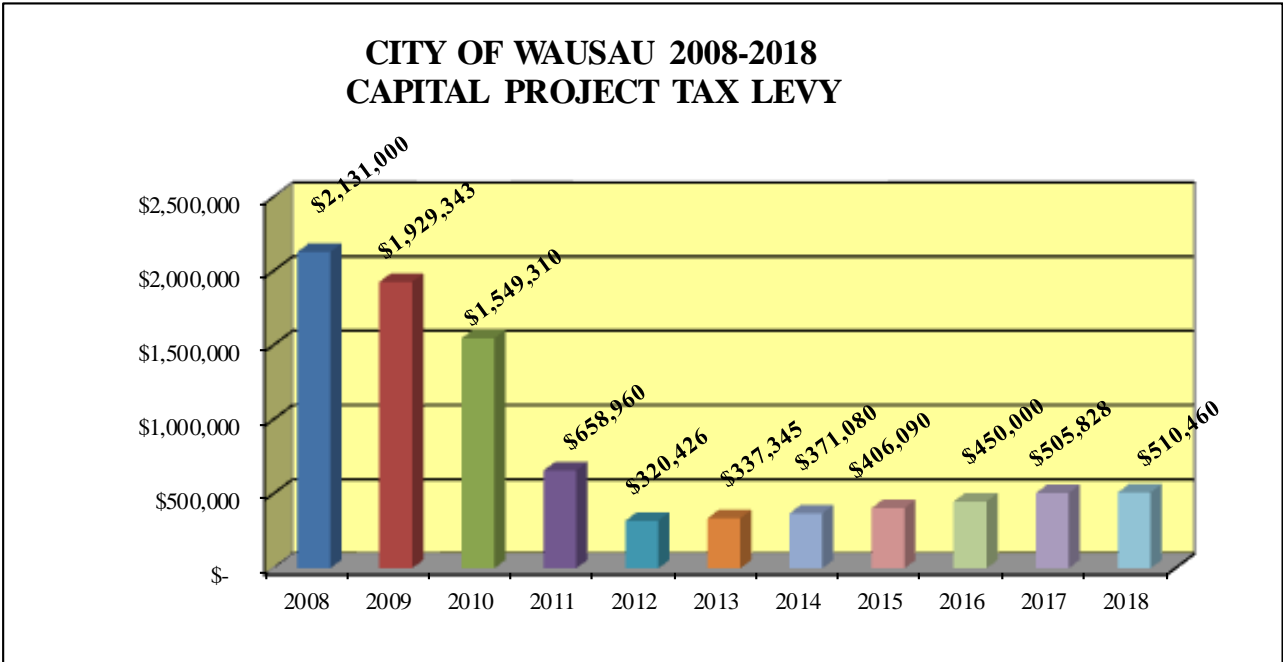
	ACCT NO.	SPECIAL FUNDING SOURCE	TOTAL REQUEST	Special Funding	DEFERRED TO FUTURE YEAR	2018 BUDGET
STORMSEWER						
	150 236198250					
Pardee St, 7th Ave to 10th Ave		TID 8	\$ 75,000	75,000	\$ -	\$ -
Roosevelt St, Broadway to Grant			120,000			120,000
Consultant Design and Study Fees			25,000			25,000
Maintenance of Stormwater BMP's			50,000			50,000
TOTAL STORM SEWER			\$ 270,000	\$ 75,000	\$ -	\$ 195,000
OTHER PROFESSIONAL SERVICES						
	150 236592190					
Unanticipated Engineering Studies			\$ 50,000	-		50,000
TOTAL OTHER PROFESSIONAL SERVICES			\$ 50,000	\$ -	\$ -	\$ 50,000
OTHER CAPITAL EXPENDITURES						
	150 236598290					
Concrete Pavement		TID 6	\$ 350,000	100,000		\$ 250,000
Pavement Markings			150,000			150,000
Curb Replacement			20,000			20,000
TOTAL OTHER CAPITAL REPAIRS			\$ 520,000	\$ 100,000	\$ -	\$ 420,000
GIS HARDWARE/SOFTWARE						
Conversion of GIS Imagery - prof. services			20,000		\$ -	\$ 20,000
TOTAL GIS HARDWARE/SOFTWARE			\$ 20,000	\$ -	\$ -	\$ 20,000
WATERMAINS						
Ashland Ave, Evergreen to Meadowview		Utility	\$ 5,000	5,000	\$ -	\$ -
Meadowview Rd, Ashland to cul-de-sac		Utility	5,000	5,000	\$ -	-
Eldred St, Cherry St to N. 1st Ave		Utility	40,000	40,000		-
Pardee St, 7th Ave to 10th Ave		Utility	75,000	75,000		-
Roosevelt St, Broadway to Grant		Utility	270,000	270,000		-
Callon St, 6th Ave to 12th Ave		Utility	230,000	230,000		-
TOTAL WATER MAINS			\$ 625,000	\$ 625,000	\$ -	\$ -
SANITARY SEWER						
Ashland Ave, Evergreen to Meadowview		Utility	5,000	5,000		-
Meadowview Rd, Ashland to cul-de-sac		Utility	5,000	5,000		-
Eldred St, Cherry St to N. 1st Ave		Utility	35,000	35,000		-
South 10th Ave, West to Pardee		Utility	25,000	25,000		-
Pardee St, 7th Ave to 10th Ave		Utility	35,000	35,000		-
Roosevelt St, Broadway to Grant		Utility	210,000	210,000		-
Callon St, 6th Ave to 12th Ave		Utility	75,000	75,000		-
TOTAL SANITARY SEWER			\$ 390,000	\$ 390,000	\$ -	\$ -
GRAND TOTAL			\$ 13,147,096	\$ 7,885,246	\$ -	\$ 2,401,850

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.

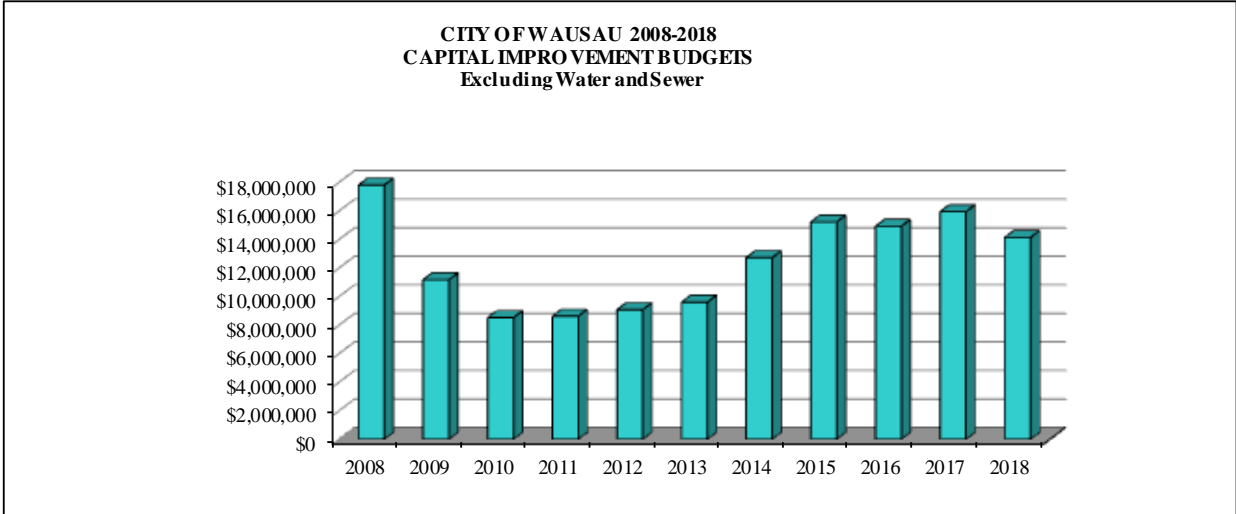


Historically, the State has reacted to economic difficulties by reducing state aids. Rather than reducing services, the City has looked at other revenue sources to fund the capital plan and reduced the amount of general property tax funds committed to these important projects.



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
2018	\$3,333,460	(\$493,514)	-12.90%
2017	\$3,826,974	(\$4,886,372)	-56.08%
2016	\$8,713,346	\$4,886,372	127.68%
2015	\$3,826,974	(\$5,437,029)	-58.69%
2014	\$9,264,003	\$4,754,879	105.45%
2013	\$4,509,124	(\$492,618)	-9.85%
2012	\$5,001,742	(\$344,618)	-6.45%
2011	\$5,346,360	(\$477,200)	-8.19%
2010	\$5,823,560	(\$1,989,788)	-25.47%
2009	\$7,813,348	(\$3,008,162)	-27.80%
2008	\$10,821,510	\$4,621,929	74.55%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2018	\$2,823,000	(\$867,165)	-23.50%
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%
2008	\$8,608,010	\$4,437,185	106.39%

CAPITAL PROJECTS FUND

PROJECT RANKINGS:

**CAPITAL IMPROVEMENT PROGRAM
2018 REQUEST SUMMARY**

PROPOSED AS OF 08/24/2017

CAPITAL REQUESTS	Dept	PROJECT	Other Funds	Funding Description	CIP REQUEST	AVERAGE RANKING
Fuel System Upgrades-tank monitor/canopy	DPW-Facilities	\$35,000	\$35,000	Motor Pool Funding	\$0	
DPW Heater Replacement	DPW-Facilities	\$30,000	\$30,000	Motor Pool Funding	\$0	
Purchase Leaf Baler	DPW-Facilities	\$80,000	\$80,000	Lease Arrangement	\$0	
Police Radios - Portable Motorola	Police	\$117,000	\$45,000	Defer \$45K for IT Project allocation	\$72,000	100
Route Optimization Software	DPW-StrtMnt	\$80,000			\$80,000	90
Stewart Park Masonry Repair	Parks	\$60,000	\$20,000	Defer \$20K, phase work-2 cols at a time	\$40,000	70
Community Dvlpmt Loan Tracking Sfw	CCIT-Finance	\$45,000		IT highest priority for replacement	\$45,000	63
New Buses (>5 of 7 ea)	Transit	\$2,305,749	\$1,844,599	State/Fed Grants (fund 5.3 Buses)	\$461,150	75
New Buses (<2 of 7 ea)	Transit	\$722,020	\$577,616	State/Fed Grants (defer 1.7 Buses)	\$144,404	75
Community Video Cameras	CCIT-Police	\$40,000		Defer until crnt program results known	\$40,000	75
Knox Box Security System	Fire	\$20,000			\$20,000	73
Public Safety Boilers	Maintenance	\$80,000			\$80,000	73
Playground Equipment	Parks	\$75,000			\$75,000	72
Metro Ride Bus Video Replacement	CCIT-MetroRd	\$95,000			\$95,000	71
Land Purchase-current	DPW-StrtMnt	\$68,000			\$68,000	69
Special Assessment & POS Sfw	CCIT-Finance	\$90,000			\$90,000	68
Fitness Equipment	Fire	\$25,000			\$25,000	68
DPW Roof Repairs	DPW-Facilities	\$200,000			\$200,000	65
Replace Municipal Court Application	CCIT-MuniCrt	\$93,000			\$93,000	62
Agenda Meeting Mgmt Sfw	CCIT-CityClerk	\$35,000			\$35,000	62
Sign Shop Upgrades	DPW-StrtMnt	\$32,000			\$32,000	60
Council Voting and Agenda System	CCIT-CityClerk	\$35,000			\$35,000	59
Carport	DPW-StrtMnt	\$45,000			\$45,000	59
Airport hanger 3 door replacement	DPW-Arprt	\$135,000			\$135,000	59
Airport Building Renovation Study	DPW-Arprt	\$25,000			\$25,000	59
Public Safety Improvements	Maintenance	\$54,000			\$54,000	57
Roof Rehab	Transit	\$184,040			\$184,040	55
Apron Concrete Repair	Airport	\$25,000			\$25,000	54
Memorial Park Seawall	Parks	\$117,500			\$117,500	54
T-Hanger 1-10 Maintenance	Airport	\$65,000			\$65,000	47
Disaster Recovery Planning	CCIT	\$37,500			\$37,500	47
Tennis Court Replacement	Parks	\$50,000			\$50,000	46
Fire Analysis First Watch	CCIT-Fire	\$63,176	\$0	Delayed-No Score	\$63,176	NA
					\$0	
		\$5,163,985	\$2,632,215		\$2,531,770	

subtotal \$698,150

Other Funding Sources	PROJECT	Other Funds	Description	CIP REQUEST	
Park Rolling Stock	Park	\$173,460	\$173,460	50% Mrthn Cnty, 50% Motor Pool	\$0
Motor Pool Vehicle Replacement	Motor Pool	\$1,619,487	\$1,619,487	Motor Pool Funding	\$0
Motor Pool Vehicle Leases	Motor Pool	\$170,541	\$170,541	Motor Pool Funding	\$0
Infrastructure Projects-2018	Infrastructure	\$4,781,300	\$2,419,450	Infrastructure Special Funding + Special Assessment Income	\$2,361,850
		\$6,744,788	\$4,382,938		\$2,361,850

Total Funding Requests \$11,908,773 \$7,015,153 \$4,893,620

Capital Plan:	
Resources	
General Property Tax Levy	560,000
CIP Debt Issue	2,500,000
Total Resources	\$3,060,000
Total Request Shortfall	(\$1,833,620)
Remaining after Infrastructure	\$698,150

CENTRAL CAPITAL PURCHASING FUND

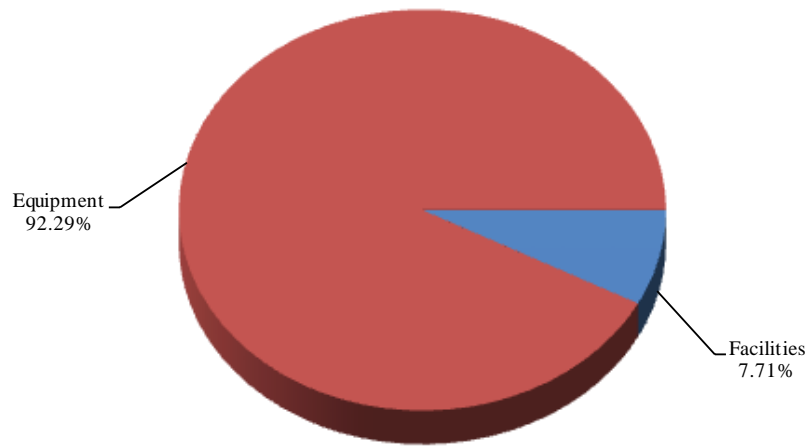
MISSION:

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								
	2015	2016	2017			2018		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Capital Outlay		\$ 195,898	\$ 255,300	\$ 255,300	\$ 196,095	\$ 303,530	\$ 303,530	\$ 303,530
Total Expenses	\$ -	\$ 195,898	\$ 255,300	\$ 255,300	\$ 196,095	\$ 303,530	\$ 303,530	\$ 303,530
Taxes		\$ 110,800	\$ 250,300	\$ 250,300	\$ 250,300	\$ 250,300	\$ 250,300	\$ 250,300
Intergovtl Grants/Aids			5,000	5,000				
Other Financing Sources		\$ 85,098					-	-
Total Revenues	\$ -	\$ 195,898	\$ 255,300	\$ 255,300	\$ 250,300	\$ 250,300	-	\$ -

BUDGET HIGHLIGHTS:

The Common Council expressed an interest in finding a consistent way to fund small capital outlay projects that did not meet the CIP financial thresholds. Initially there was thought of expanding the Motor Pool Fund, an internal service fund to finance these capital purchases. This was difficult to achieve since the General Fund Expenditures would increase in response to the internal service fund charges. Capital Outlay from individual department budgets was transferred to this fund to beginning with the 2016 budget. During CIP deliberations the committee elected to fund information technology replacement such as personal computers, video and phone annually within this fund.

CENTRAL CAPITAL PURCHASING FUND

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2018	\$303,530	\$48,230	18.89%
2017	\$255,300	\$36,500	16.68%
2016	\$218,800	New Fund	

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2018	\$0	(\$5,000)	-100.00%
2017	\$5,000	(\$103,000)	-95.37%
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:

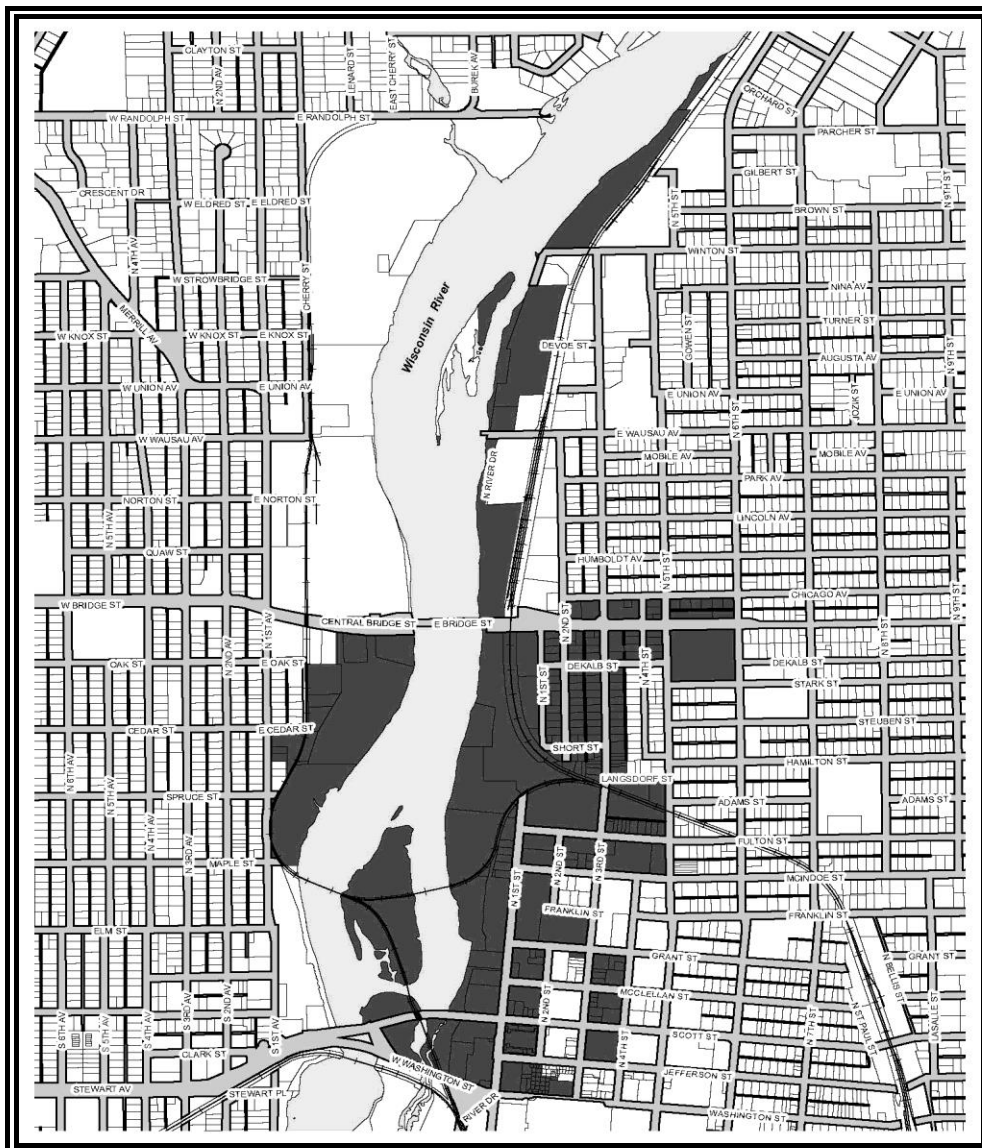
This fund accounts for the receipt of district increment, and other program income generated from the project. These funds are applied to capital costs and debt service.

DISTRICT FACTS:

Creation Date: September 1, 1994

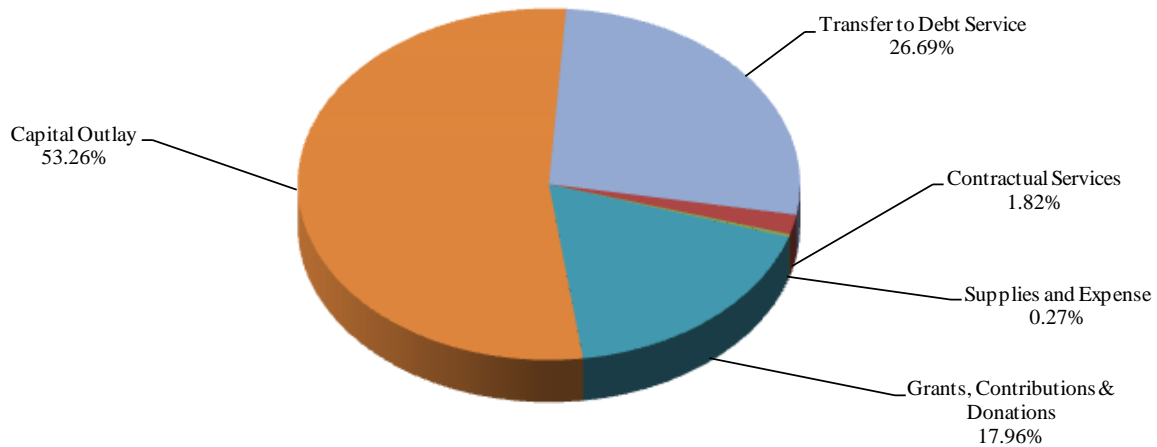
Last Date Project Costs Incurred: September 1, 2026

Mandated Final Dissolution Date: September 1, 2031



TAX INCREMENT DISTRICT NUMBER THREE FUND

BUDGET:



BUDGET SUMMARY

	2015		2016		2017			2018	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted	
Contractual Services	\$ 718,888	\$ 409,323	\$ 560,150	\$ 560,150	\$ 429,429	\$ 240,000	\$ 240,000	\$ 240,000	
Supplies and Expense	132,683	219,144	100,000	100,000	100,000	35,000	35,000	35,000	
Debt Service	52,373	81,470			40,514				
Grants, Contributions & Donations		1,420,079	3,240,000	4,240,000	82,384	2,367,463	2,367,463	2,367,463	
Capital Outlay	3,757,486	6,551,707	6,690,000	6,690,000	2,921,704	7,019,296	7,019,296	7,019,296	
Transfer to Debt Service	2,172,440	2,041,961	2,655,556	2,655,556	2,947,382	3,516,995	3,516,995	3,516,995	
Total Expenses	\$ 6,833,870	\$ 10,723,684	\$ 13,245,706	\$ 14,245,706	\$ 6,521,413	\$ 13,178,754	\$ 13,178,754	13,178,754	
Tax Increment	\$ 1,939,909	\$ 2,175,035	\$ 2,230,000	\$ 2,230,000	\$ 2,280,956	\$ 2,370,509	\$ 2,370,509	\$ 2,370,509	
Intergovernmental Grants and Aids	1,361,970	452,772				250,000	250,000	250,000	
Public Charges for Services	34								
Miscellaneous Revenue	79,993	713,934	997,748	997,748	1,735,406	242,247	242,247	242,247	
Debt Proceeds	4,157,307	8,414,779	5,975,000	5,975,000	6,665,966	-	-	-	
Transfer from Other Funds		1,434,277	1,270,851	1,270,851	1,321,470	1,292,504	1,292,504	1,292,504	
Total Revenues	\$ 7,539,213	\$ 13,190,797	\$ 10,473,599	\$ 10,473,599	\$ 12,003,798	\$ 4,155,260	\$ 4,155,260	\$ 4,155,260	

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

Along with administrative costs and debt retirement the 2018 budget provides for the following projects in TID #3.

Riverfront Park Improvements	4,320,000
Fulton Street	2,500,000
Church - Parking and Green Space	169,296
Frantz Apartments, Mixed Use and Town Houses Developer Payment	2,367,463
2018 Projects Funded with 2017 Debt Proceeds	9,356,759

TAX INCREMENT DISTRICT NUMBER THREE FUND

DISTRICT VALUATIONS:

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

DISTRICT FUTURE OBLIGATIONS:

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

	Balance 12/31/2017
2008 General Obligation Note	30,000
2009 General Obligation Note	70,000
2010A General Obligation Note	540,447
2012A General Obligation Note - Taxable	1,425,000
2012B General Obligation Note Refunding	3,725,000
2014B General Obligation Bonds	1,105,000
2015B General Obligation Bonds	1,420,000
2015C General Obligation Bonds - Taxable	2,655,000
2016B General Obligation Bond	3,315,000
2016C Taxable Note	3,237,101
2017B General Obligation Bond	6,405,000
Foundation Loan - Housing	600,000
Foundation Loan - Scott Street Property	1,609,779
Foundation Loan - Riverfront Property Acquisition	750,000
	<u>\$ 26,887,327</u>

TAX INCREMENT DISTRICT NUMBER THREE FUND

DISTRICT FUTURE OBLIGATIONS:

The annual debt retirement each year is as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2018	3,007,899	509,096	3,516,995
2019	2,643,068	590,096	3,233,164
2020	3,026,945	530,850	3,557,795
2021	2,256,498	469,850	2,726,348
2022	1,801,498	466,851	2,268,349
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	1,510,000	13,650	1,523,650
	<u>26,887,327</u>	<u>4,261,503</u>	<u>31,148,830</u>

DISTRICT 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.

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

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

- Frantz Community Investors has agreed to construct apartments, townhomes and a commercial building on the riverfront. The terms require the City to provide loans of \$2,240,000 which will be repaid with tax increment and developer grants of \$500,000 for foundation construction. In addition, the City will construct streets and utilities expected to cost \$2,368,945.

CASH FLOW PROJECTIONS:

TAX INCREMENT DISTRICT NUMBER THREE FUND

The District cash flow predicts a conservative static increment for the periods of 2018 to maturity. Cash flow predicts negative fund balance during the years 2018-2028 but provides for a return on investments through the life of the District.

TID #3 CASH FLOW PROJECTIONS

Year	USES OF FUNDS				SOURCES OF FUNDS						Annual Surplus (Deficit)	Accumulated Balance								
	Total Annual Debt Service Existing Issues	Administrative, Organization & Discretionary Costs	Developer Incentives	Capital Expenditures	Debt Proceeds	Other Income	Advance From Other Funds	Donated Increment	Grant & Donation Income	Tax Increment										
ACTUAL																				
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)								
ESTIMATED																				
2017	\$2,987,896	\$529,429	\$2,367,463	\$2,921,704	\$6,405,000	\$580,710		\$1,321,470	\$1,482,250	\$2,214,368	\$5,482,385	\$5,406,749								
2018	\$3,516,995	\$275,000	\$2,367,463	\$7,019,296		\$159,813		\$1,292,504	\$400,000	\$2,302,943	(\$9,023,494)	(\$3,616,745)								
2019	\$3,233,164	\$35,000				\$147,247		\$1,275,000		\$2,302,943	\$457,026	(\$3,159,719)								
2020	\$3,557,795	\$35,000				\$147,247		\$1,275,000		\$2,302,943	\$132,395	(\$3,027,325)								
2021	\$2,726,348	\$35,000				\$147,247				\$2,302,943	(\$311,158)	(\$3,338,483)								
2022	\$2,268,349	\$35,000				\$147,247				\$2,302,943	\$146,841	(\$3,191,642)								
2023	\$1,950,398	\$35,000				\$147,247				\$2,302,943	\$464,792	(\$2,726,850)								
2024	\$1,960,608	\$35,000				\$147,247				\$2,302,943	\$454,582	(\$2,272,269)								
2025	\$1,952,326	\$35,000				\$147,247				\$2,302,943	\$462,864	(\$1,809,405)								
2026	\$3,113,807	\$35,000				\$293,713				\$2,302,943	(\$552,151)	(\$2,361,556)								
2027	\$1,413,680	\$35,000				\$147,247				\$2,302,943	\$1,001,510	(\$1,360,047)								
2028	\$1,414,320	\$35,000				\$147,247				\$2,302,943	\$1,000,870	(\$359,177)								
2029	\$1,408,420	\$35,000				\$147,247				\$2,302,943	\$1,006,770	\$647,593								
2030	\$1,307,451	\$35,000				\$147,247				\$2,302,943	\$1,107,739	\$1,755,332								
2031	\$1,523,650	\$35,000				\$147,247				\$2,302,943	\$891,540	\$2,646,871								
<hr/>											\$ 96,509,703	\$ 2,048,074	\$ 10,404,923	\$ 62,104,986	\$ 78,976,657	\$ 6,021,875	\$ 8,883,177	\$ 15,162,989	\$ 10,579,070	\$ 54,090,789

Riverfront Park Improvements	4,320,000
Fulton Street	2,500,000
Church - Parking and Green Space	169,296
Frantz Apartments, Mixed Use and Town Houses	
Developer Payment	2,367,463
2018 Projects Funded with 2017 Debt Proceeds	9,356,759

TAX INCREMENT DISTRICT NUMBER FIVE FUND

MISSION:

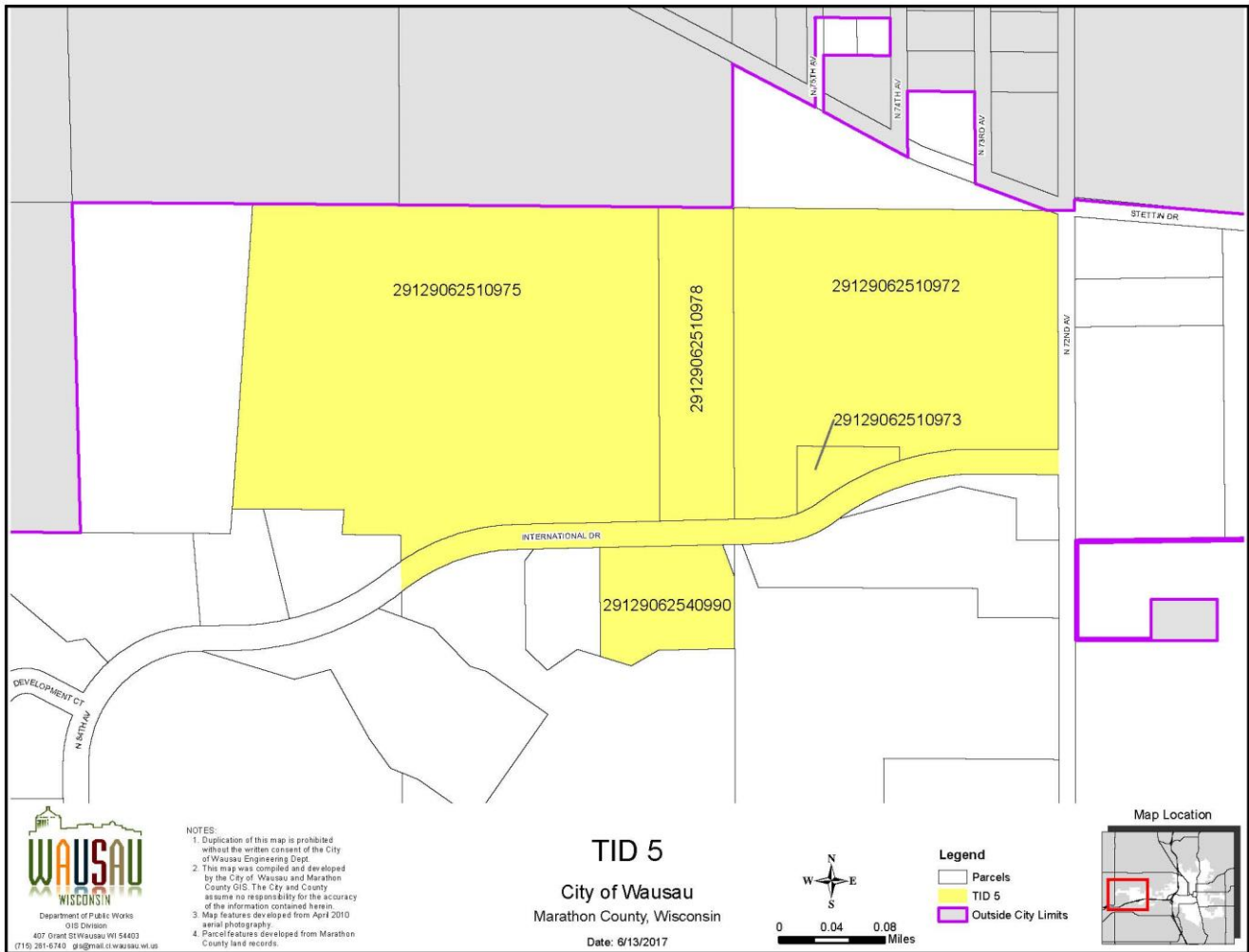
To fund the third expansion of the City’s business campus

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.

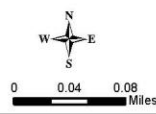
DISTRICT FACTS:

Creation Date: July 31, 1997
 Last Date Project Costs Incurred: July 8, 2015
 Mandated Final Dissolution Date: July 8, 2020



NOTES:
 1. Duplication of this map is prohibited without the written consent of the City of Wausau Engineering Dept.
 2. This map was compiled and developed by the City of Wausau and Marathon County GIS. The City and County assume no responsibility for the accuracy of the information contained herein.
 3. Map features developed from April 2010 aerial photography.
 4. Parcel features developed from Marathon County land records.

TID 5
 City of Wausau
 Marathon County, Wisconsin
 Date: 6/13/2017

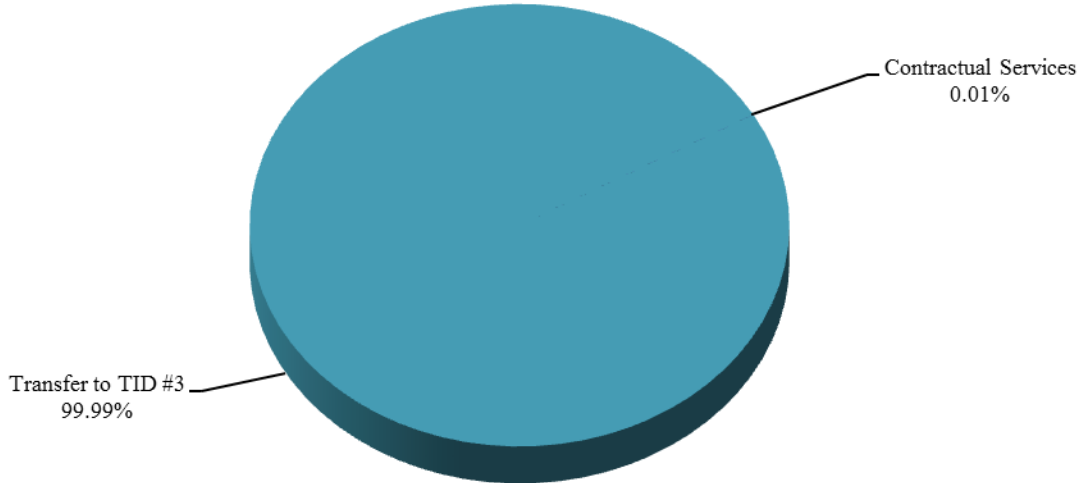


Legend
 [White Box] Parcels
 [Yellow Box] TID 5
 [Purple Outline Box] Outside City Limits



TAX INCREMENT DISTRICT NUMBER FIVE FUND

BUDGET:



BUDGET SUMMARY								
	2015	2016	2017			2018		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Contractual Services	\$ 37,675	\$ 1,150	\$ 6,150	\$ 6,150	\$ 150	\$ 150	\$ 150	\$ 150
Grants & Contributions	600,000							
Capital Outlay								
Transfer to TID #3	281,028	283,598	1,270,851	1,270,851	1,321,470	1,274,508	1,292,504	1,292,504
Transfer to Debt Service		1,434,277	289,774	289,774	289,774			
Total Expenses	\$ 918,703	\$ 1,719,025	\$ 1,566,775	\$ 1,566,775	\$ 1,611,394	\$ 1,274,658	\$ 1,292,654	\$ 1,292,654
Taxes	\$ 1,337,470	\$ 1,499,146	\$ 1,566,775	\$ 1,566,775	\$ 1,611,394	\$ 1,274,658	\$ 1,292,654	\$ 1,292,654
Total Revenues	\$ 1,337,470	\$ 1,499,146	\$ 1,566,775	\$ 1,566,775	\$ 1,611,394	\$ 1,274,658	\$ 1,292,654	\$ 1,292,654

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 which is reflected in the equalized values released in August of 2018 and reduced the increment for the 2018 budget.

TAX INCREMENT DISTRICT NUMBER FIVE FUND

DISTRICT FUTURE OBLIGATIONS:

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

	Original Amount Borrowed	Repaid	Balance 12/31/2017
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	<u>2,440,000</u>	<u>2,440,000</u>	-
Total	\$9,936,877	\$9,936,877	\$ -

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%

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			
ACTUAL								
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
ESTIMATED								
21	2017	\$289,774	\$150		\$1,452,126	\$159,268	\$1,321,470	\$1,321,470
22	2018		\$150		\$1,132,658	\$159,996	\$1,292,504	\$1,292,504
23	2019		\$150		\$1,135,000	\$133,000	\$1,267,850	\$1,267,850
24	2020		\$2,150		\$1,135,000	\$133,000	\$1,265,850	\$1,265,850
		<u>\$11,856,868</u>	<u>438,936</u>	<u>7,663,937</u>	<u>18,353,014</u>	<u>1,536,894</u>	<u>\$6,581,951</u>	<u>\$6,581,951</u>

TAX INCREMENT DISTRICT NUMBER SIX FUND

MISSION:

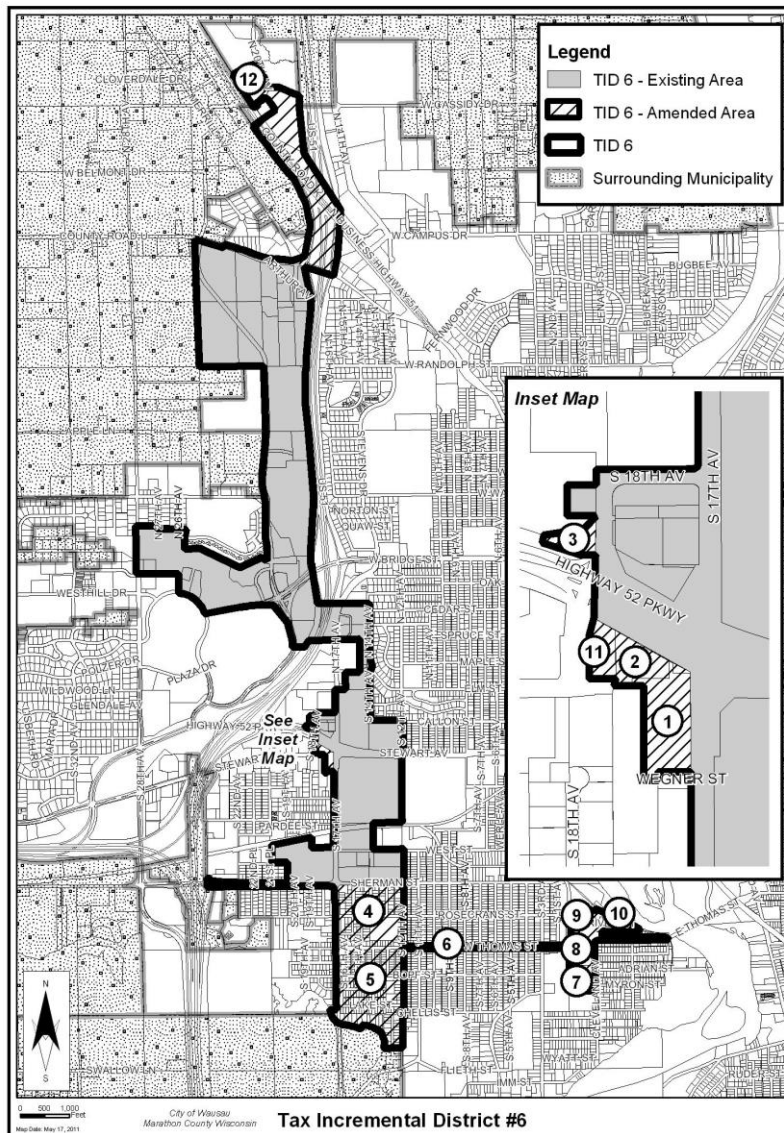
To fund public infrastructure within the District, and assist with development and redevelopment of the area which is located along the Interstate I-39 corridor with the northern border as County Road U and Thomas Street as the southern border.

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.

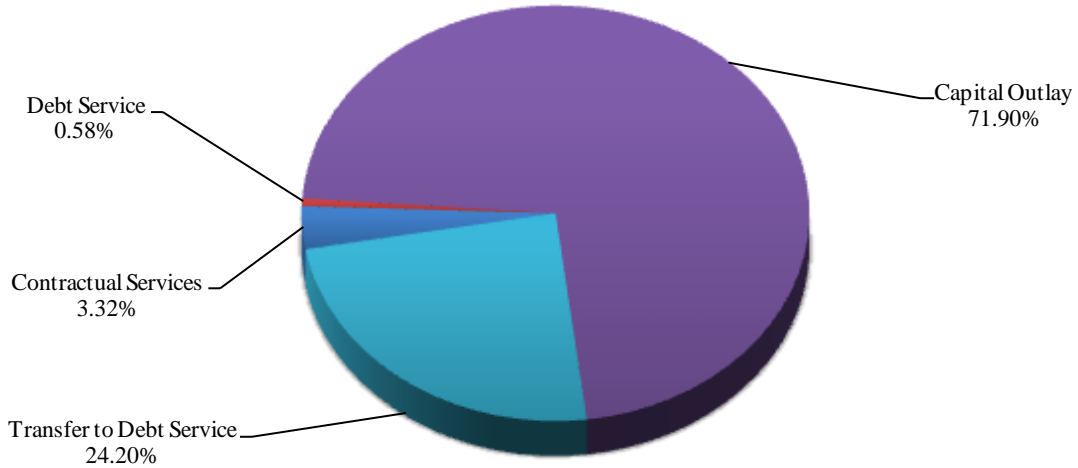
DISTRICT FACTS:

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								
	2015		2017			2018		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Contractual Services	\$ 82,186	\$ 135,343	\$ 550,150	\$ 550,150	\$ 215,400	\$ 200,150	\$ 200,150	\$ 200,150
Debt Service		36,082			41,632	35,000	35,000	35,000
Grants & Contributions	413,726	20,843	75,000	75,000	75,000	-	-	-
Capital Outlay	251,299	3,079,193	6,623,794	5,618,794	5,579,042	4,329,349	4,329,349	4,329,349
Transfer to Debt Service	703,182	497,031	1,169,612	1,169,612	1,182,416	1,456,932	1,456,932	1,456,932
Total Expenses	\$ 1,450,393	\$ 3,768,492	\$ 8,418,556	\$ 7,413,556	\$ 7,093,490	\$ 6,021,431	\$ 6,021,431	\$ 6,021,431
Taxes	\$ 1,592,676	\$ 1,584,082	\$ 1,675,000	\$ 1,675,000	\$ 1,721,554	\$ 1,978,534	\$ 2,013,517	\$ 2,013,517
Public Charges	35,011	35,011	30,760	30,760	30,760	-	-	-
Miscellaneous	27,447	37,019	14,657	14,657	26,632	25,700	25,700	25,700
Other Financing Sources		4,515,000	5,830,000	4,825,000	3,849,249	3,400,000	3,400,000	3,400,000
Total Revenues	\$ 1,655,134	\$ 6,171,112	\$ 7,550,417	\$ 6,545,417	\$ 5,628,195	\$ 5,404,234	\$ 5,439,217	\$ 5,439,217

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The 2018 budget anticipates capital projects outlined in the cash flow statement. Other financing sources represent debt proceeds for Thomas Street \$2,915,000 and Callon Street \$485,000.

TAX INCREMENT DISTRICT NUMBER SIX FUND

DISTRICT OBLIGATIONS:

The District is currently retiring four general obligation note issues.

- 2005A General Obligation Note financed the road construction along 17th and 20th Avenues and the Hospital Loop.
- 2010A General Obligation Note financed Sherman Street 17th Avenue to 22nd Avenue.
- 2011A General Obligation Note financed a variety of infrastructure projects.
- 2012B General Obligation Note financed a portion of 12th Avenue reconstruction and water and sewer replacement.
- 2013A Financed Westwood Drive and the County Highway U four lane expansion construction.
- 2016A General Obligation Note financed the Thomas Street Land Acquisition
- 2017A General Obligation Note financed Thomas Street and Plaza Avenue Construction

	Original Amount		Balance 12/31/2017
	Borrowed	Repaid	
2005A General Obligation Note	\$1,539,475	\$1,539,475	\$0
2010A General Obligation Note	\$400,000	\$280,000	\$120,000
2011A General Obligation Note	\$1,244,970	\$748,440	\$496,530
2012B General Obligation Note	\$700,000	\$360,000	\$340,000
2013A General Obligation Note	\$2,065,000	\$865,000	\$1,200,000
2016A General Obligation Note	\$4,515,000	\$540,000	\$3,975,000
2017A General Obligation Note	\$3,615,000		\$3,615,000
	<u>\$14,079,445</u>	<u>\$4,332,915</u>	<u>\$9,746,530</u>

Schedule of Maturities			
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2018	1,414,740	42,192	1,456,932
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
	<u>\$9,746,530</u>	<u>\$827,447</u>	<u>\$10,573,977</u>

DEVELOPER AGREEMENT OBLIGATIONS:

The City of Wausau entered into a development agreement on March 4th, 2009 with Union Station II, LLC and 411 Westwood Drive, LLC (developer). The developer agreed to construct the Rasmussen College building, parking area and related facilities with an estimated value of \$3,000,000. In addition, the developer agreed that the project, leased to Rasmussen College, Inc., would create 35 new full time jobs within 36 months of occupancy. In exchange for this development, the City agreed to pay 38.66% of site development costs not to exceed \$455,550. The contributions will be paid out of tax increment or any other available funds. Payments to date are \$455,550. In addition, under a separate development agreement, the City agreed to advance funds to the same developer to construct a private access road for said Rasmussen College development in an amount not to exceed \$298,698. The developer will reimburse the City's said advance without interest no later than 10 years or upon the development of adjacent lots 2 and 3. The access road advancement was made to the developer in October 2009.

TAX INCREMENT DISTRICT NUMBER SIX FUND

The City of Wausau entered into a development agreement with Kocourek Automotive Group for the development of 4.97 acres located on 20th Avenue and bounded by County Road K for the construction of an auto dealership. The development will provide increased property values and provide increased employment. The City agreed to fund development costs totaling \$200,000 through developer funded financing. Payments are based upon 95% of the taxes collected without interest. \$200,000 has been paid in full.

The City of Wausau entered into a development agreement with Kocourek Automotive Group for the development of 1.7 acres located on 20th Avenue and bounded by County Road K for the construction of an auto dealership. The development will provide increased property values and provide increased employment. The City agreed to provide a loan of \$50,000 with interest equal to the city's borrowing rate. The agreement provides for the loan term to be no more than 10 years with an annual principal payment and interest paid biannually. In addition, the City agreed to fund development costs totaling \$150,000 through developer funded financing. Payments are based upon 95% of the taxes collected without interest. This contribution agreement obligation begins once the earlier agreement is paid in full. \$75,000 was paid in 2016 with the 2nd \$75,000 included in the 2017 budget.

The City of Wausau entered into a development agreement with Thunder Lube, Inc. for the construction of a mechanic and retail shop on 17th Avenue. In exchange for job creation and tax base the City is providing a \$25,000 grant and \$75,000 loan. The loan terms are 0% interest for 8 years and 2% thereafter due monthly with a balloon payment of \$75,000 due at the end of 15 years. This loan was disbursed in 2014.

The City of Wausau entered into a development agreement with Briqs Soft Serve LLC for the construction of a new facility on Merrill Avenue. In exchange for job creation and tax base the City is providing a developer grant of \$55,000 and \$55,000 loan. The loan terms are interest rate equal to the city's borrowing rate with principal and interest amortized over a period of ten years. Loan repayments began July, 2014.

The City of Wausau entered into a development agreement with Ghidorzi Companies for the preparation of City owned property along I39 interstate off of Westwood Drive and Arlington Lane. Coordinated site improvements with adjacent property owned by Ghidorzi Companies and utilization of excess fill from the U/K project will result in an increased redevelopment footprint and significant costs savings. In exchange for these site improvements the City will pay \$100,000 in 2013 and \$299,175 in 2014.

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

DISTRICT VALUATIONS:

YEAR	EQUALIZED VALUATION	PERCENTAGE CHANGE
2005	\$17,932,100	-
2006	\$39,655,100	121.14%
2007	\$42,219,200	6.47%
2008	\$51,835,100	22.78%
2009	\$54,884,200	5.88%
2010	\$58,568,400	6.71%
2011	\$67,791,800	15.75%
2012	\$114,664,700	69.14%
2013	\$122,149,700	6.53%
2014	\$136,362,600	11.64%
2015	\$138,977,200	1.92%
2016	\$138,440,700	-0.39%
2017	\$163,350,300	17.99%

TAX INCREMENT DISTRICT NUMBER SIX FUND

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		
ACTUAL											
2005			\$82,793		\$1,362,222	\$14,567		\$1,539,475		\$109,027	\$109,027
2006	\$185,737		\$14,395		\$327,530	\$3,615				(\$524,047)	(\$415,020)
2007	\$178,803		\$18,028		\$76,024	\$73,470			\$449,635	\$250,250	(\$164,770)
2008	\$188,711		\$56,664	\$183,962	\$203,833	\$37,998	\$30,896		\$520,672	(\$43,604)	(\$208,374)
2009	\$187,783		\$12,276	\$553,595	\$984	\$34,058	\$7,678		\$730,190	\$17,288	(\$191,086)
2010	\$192,133		\$29,845		\$360,870	\$61,464	\$7,134	\$400,000	\$858,034	\$743,784	\$552,698
2011	\$243,819		\$31,929	\$257,466	\$455,652	\$62,465	\$8,405	\$1,244,970	\$991,225	\$1,318,199	\$1,870,897
2012	390,527		\$30,329	\$340,876	\$1,948,737	\$90,268	\$5,483	\$700,000	\$1,059,794	(\$854,924)	\$1,015,973
2013	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
ESTIMATED											
2017	\$1,182,416		\$257,032	\$75,000	\$5,579,042	\$369,271	\$30,760	\$3,615,000	\$1,613,164	(\$1,465,295)	\$511,224
2018	\$1,456,932	\$0	\$235,150		\$4,329,349	\$135,683		\$3,400,000	\$1,903,534	(\$582,214)	(\$70,990)
2019	\$1,579,877	\$515,000	\$143,450		\$2,000,000	\$385,355		\$2,000,000	\$1,975,534	\$122,562	\$51,572
2020	\$1,491,272	\$1,155,000	\$18,000		\$3,600,000	\$89,657		\$3,600,000	\$2,072,000	(\$502,615)	(\$451,043)
2021	\$1,438,421	\$1,155,000	\$18,000			\$89,657			\$2,072,000	(\$449,764)	(\$900,807)
2022	\$1,302,950	\$1,155,000	\$18,000			\$89,657			\$2,072,000	(\$314,293)	(\$1,215,100)
2023	\$1,234,375	\$1,155,000	\$18,000			\$90,282			\$2,072,000	(\$245,093)	(\$1,460,193)
2024	\$1,037,525	\$1,155,000	\$18,000			\$84,961			\$2,072,000	(\$53,564)	(\$1,513,757)
2025	\$1,032,625	\$1,155,000	\$18,000			\$84,961			\$2,072,000	(\$48,664)	(\$1,562,421)
2026	\$0	\$0	\$18,000			\$84,961			\$2,072,000	\$2,138,961	\$576,540
TOTAL	15,851,566	7,445,000	1,453,186	2,873,958	27,443,381	2,352,448	346,441	23,079,445	29,865,297		

2018

Thomas Street Phase 2 Land Acquisition	\$2,900,000
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	\$250,000
Callon Street 6th Ave to 12th Ave	\$485,555
	<u>\$4,329,349</u>

2019

Thomas Street Phase 2 Construction	\$3,600,000
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TAX INCREMENT DISTRICT NUMBER SEVEN FUND

MISSION:

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

RESPONSIBILITIES:

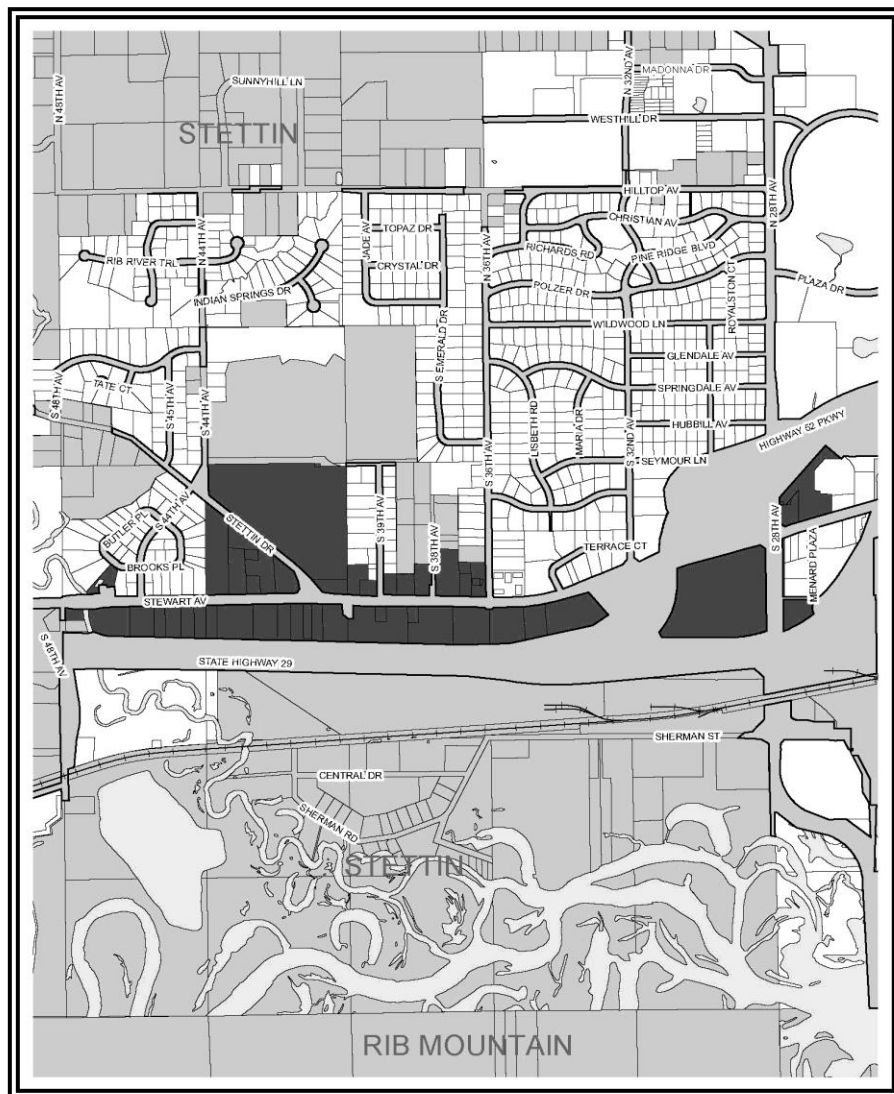
This fund accounts for the receipt of district increment, and other program income generated from the project. These funds are applied to debt service and other eligible capital costs.

DISTRICT FACTS:

Creation Date: January 11, 2006

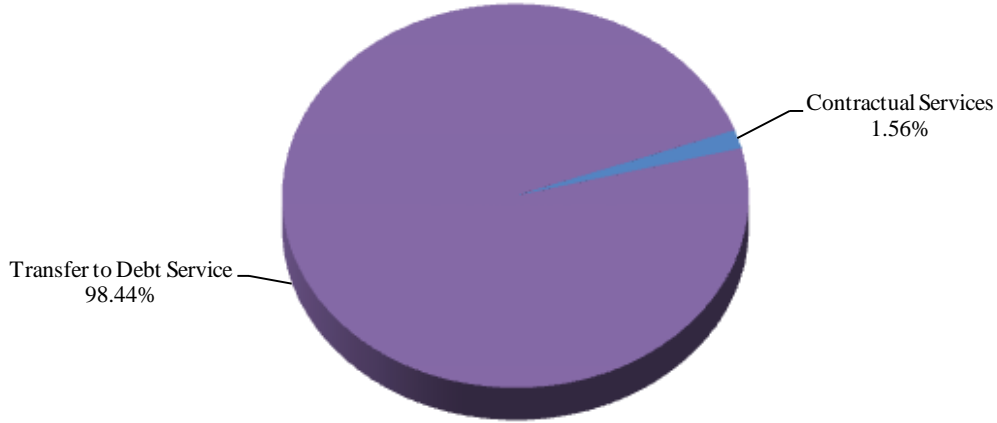
Last Date Project Costs Incurred: January 10, 2021

Mandated Final Dissolution Date: January 10, 2026



TAX INCREMENT DISTRICT NUMBER SEVEN FUND

BUDGET:



BUDGET SUMMARY

	2015	2016	2017			2018		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Contractual Services	\$ 11,051	\$ 5,852	\$ 9,150	\$ 9,150	\$ 54,150	\$ 8,150	\$ 8,150	\$ 8,150
Grants & Contributions	75,000	-	110,000	110,000	96,136	-	-	-
Capital Outlay	40,000	440	-	-	-	-	-	-
Transfer to Debt Service	631,951	613,851	562,113	562,113	562,113	515,394	515,394	515,394
Total Expenses	\$ 758,002	\$ 620,143	\$ 681,263	\$ 681,263	\$ 712,399	\$ 523,544	\$ 523,544	\$ 523,544
Taxes	\$ 540,583	\$ 582,743	\$ 565,500	\$ 565,500	\$ 535,127	\$ 738,750	\$ 740,382	\$ 740,382
Miscellaneous		32,000						
Total Revenues	\$ 540,583	\$ 614,743	\$ 565,500	\$ 565,500	\$ 535,127	\$ 738,750	\$ 740,382	\$ 740,382

BUDGET HIGHLIGHTS:

The 2017 budget provides for administrative costs, debt retirement. The 2017 estimated actual reports the \$96,136 excessive tax refund made to Menards.

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 12/31/2017
	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	3,280,000	375,000
2009A General Obligation Note	680,000	540,000	140,000
2010A General Obligation Note	78,000	50,000	28,000
2012B General Obligation Note	110,105	110,105	0
2013B General Obligation Note	445,000	195,000	250,000
2014A GO (to refinance 2007 Issue)	135,000	135,000	-
	<u>\$ 5,923,067</u>	<u>\$ 5,130,067</u>	<u>\$ 793,000</u>

	PRINCIPAL	INTEREST	TOTAL
2018	500,000	15,394	515,394
2019	125,000	5,545	130,545
2020	48,000	3,350	51,350
2021	40,000	2,400	42,400
2022	40,000	1,600	41,600
2023	40,000	600	40,600
	<u>793,000</u>	<u>28,889</u>	<u>821,889</u>

DEVELOPER AGREEMENT OBLIGATIONS:

The City of Wausau entered into a development agreement on September 11, 2012 with 2800 Stewart Avenue, LLC (developer) for the commercial development of an 11.2 acre site along the Hwy29/52/I39 corridor. Significant site improvement is required including utilities, soils removal and access construction. To assist with these site preparation costs the City of Wausau agreed to a cash grant of \$443,770 along with Developer Funded payments totaling \$1,035,942. The improvements are expected to bring in excess of \$10.5 million of improvements and create 50 new full time jobs within 60 months of occupancy. The developer funded contributions will be limited to 80% of increment generated annually bearing an interest rate of 0%.

	Authorized	Paid
Stewart Avenue LLC	\$ 443,770	\$ 438,484
Stewart Avenue LLC	1,035,942	75,000
Total	<u>\$ 1,479,712</u>	<u>\$ 513,484</u>

TAX INCREMENT DISTRICT NUMBER SEVEN FUND

CASH FLOW PROJECTIONS:

The cash flow predicts deficits decreasing during the life of the district. The cash flow excludes the outstanding obligation with Stewart Avenue LLC as the timing of development is unknown at this time.

CASH FLOW PROJECTION

Year	USES OF FUNDS				SOURCES OF FUNDS				Annual Surplus (Deficit)	Cumulative Balance
	Existing Annual Debt Service	Administrative, Organization, & Discretionary Costs	Developer Incentives	Other Project Costs	Other Income	Special Assessment Income	Debt Proceeds	Tax Increment		
ACTUAL										
1 2006	\$2,454	\$8,963		\$341,235			\$350,000		(\$2,652)	(\$2,652)
2 2007	\$62,953	\$43,501		\$629,179	\$4,418		\$469,962		(\$261,253)	(\$263,905)
3 2008	\$153,820	\$7,223		\$3,404,359	\$6,523	\$142,006	\$3,655,000	\$100,046	\$338,173	\$74,268
4 2009	\$607,955	\$5,006		\$980,731	\$7,849	\$73,225	\$680,000	\$389,929	(\$442,689)	(\$368,421)
5 2010	\$663,182	\$16,716		\$173,275	\$10,541	\$46,848	\$78,000	\$349,929	(\$367,855)	(\$736,276)
6 2011	\$647,328	\$17,500		\$51,357	\$13,500	\$47,650		\$392,106	(\$262,929)	(\$999,205)
7 2012	\$735,028	\$11,718		\$852	\$10,871	\$35,776	\$110,105	\$367,717	(\$223,129)	(\$1,222,334)
8 2013	\$631,824	\$12,589	\$438,484	\$17,697	\$24,203	\$6,664	\$445,000	\$322,877	(\$301,850)	(\$1,524,184)
9 2014	\$671,117	\$7,002		\$2,595	\$11,136			\$416,819	(\$252,759)	(\$1,776,943)
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)
ESTIMATED										
12 2017	\$562,113	\$9,150		\$141,136	\$9,493			\$525,634	(\$177,272)	(\$2,177,035)
13 2018	\$515,394	\$8,150			\$9,632			\$730,750	\$216,838	(\$1,960,197)
14 2019	\$130,545	\$17,000			\$10,000			\$643,060 *	\$505,515	(\$1,454,682)
15 2020	\$51,350	\$17,000			\$10,000			\$645,000	\$586,650	(\$868,032)
16 2021	\$42,400	\$17,000			\$10,000			\$645,000	\$595,600	(\$272,432)
17 2022	\$41,600				\$10,000			\$645,000	\$613,400	\$340,968
18 2023	\$40,600				\$10,000			\$645,000	\$614,400	\$955,368
19 2024					\$10,000			\$645,000	\$655,000	\$1,610,368
20 2025					\$10,000			\$645,000	\$655,000	\$2,265,368
21 2026					\$10,000			\$645,000	\$655,000	\$2,920,368
TOTAL	\$6,805,468	\$213,987	\$513,484	\$5,784,288	\$236,647	\$352,169	\$5,788,067	\$9,860,712		

* Tax Revenue expected to decline due to the value decrease of Menards

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%

TAX INCREMENT DISTRICT NUMBER EIGHT FUND

MISSION:

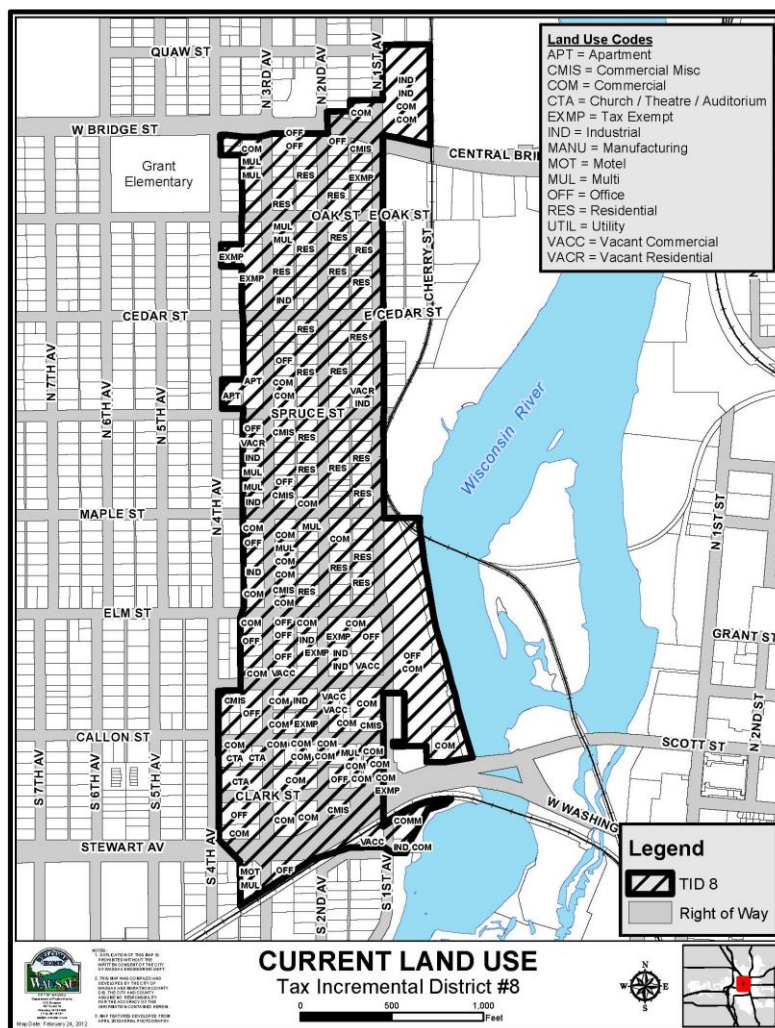
To fund public infrastructure, support economic development and blight elimination within the District. This district will complement the efforts of Tax Increment District Number Three located on the east side of the river.

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.

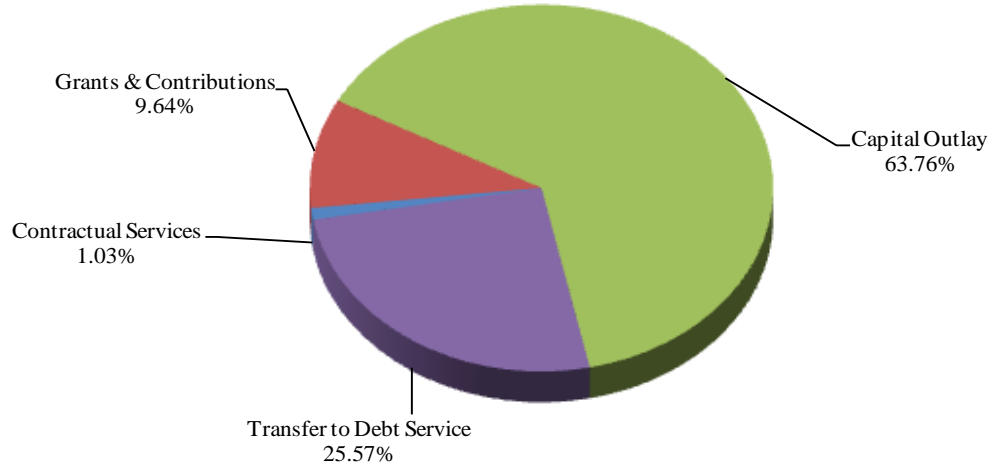
DISTRICT FACTS:

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

	2015		2016		2017			2018	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted	
Contractual Services	\$ 42,629	\$ 101,708	\$ 30,000	\$ 30,000	\$ 36,066	\$ 6,150	\$ 6,150	\$ 6,150	
Grants & Contributions		317,835	57,500	57,500	57,500	57,500	57,500	57,500	
Capital Outlay	54,853	1,814,635			4,956	380,395	380,395	380,395	
Transfer to Debt Service	8,957	118,441	154,852	154,852	544,714	152,549	152,549	152,549	
Total Expenses	\$ 106,439	\$ 2,352,619	\$ 242,352	\$ 242,352	\$ 643,236	\$ 596,594	\$ 596,594	\$ 596,594	
Taxes	\$ 335,837	\$ 396,319	\$ 337,502	\$ 337,502	\$ 301,100	\$ 272,000	\$ 304,112	\$ 304,112	
Special Assessments		24,576			23,000	22,000	22,000	22,000	
Miscellaneous	125	5,575			225,000				
Debt Proceeds	1,023,732	755,000							
Total Revenues	\$ 1,359,694	\$ 1,181,470	\$ 337,502	\$ 337,502	\$ 549,100	\$ 294,000	\$ 326,112	\$ 326,112	

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The 2018 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:

Year	USES OF FUNDS						SOURCES OF FUNDS			Annual Surplus (Deficit)	Cumulative Balance	
	Annual Projected Debt Service	1st Avenue Debt Retirement	Administrative, Organization & Discretionary Costs	Developer Payments	CVS Tax Claim	Capital Expenditures	Debt Proceeds	Other Income	Tax Increment			
ACTUAL												
1	2012			\$7,801							(\$7,801)	(\$7,801)
2	2013			10,390			7,681				(18,071)	(25,872)
3	2014	372		5,717			235,993	190,000	183,660		131,578	105,706
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
ESTIMATED												
6	2017	544,714		36,066	57,500		4,956		437,329	111,771	(94,136)	93,675
7	2018	152,549		6,150	57,500		380,395		214,112	112,000	(270,482)	(176,807)
8	2019	151,156		6,150	57,500				215,000	115,000	115,194	(61,613)
9	2020	149,506	228,000	9,000	57,500				215,000	115,000	(114,006)	(175,619)
10	2021	147,624	228,000	9,000	57,500				215,000	115,000	(112,124)	(287,743)
11	2022	150,440	228,000	9,000					215,000	115,000	(57,440)	(345,183)
12	2023	147,963	228,000	9,000					215,000	115,000	(54,963)	(400,146)
13	2024	150,182	228,000	9,000					215,000	115,000	(57,182)	(457,328)
14	2025	147,031	228,000	9,000					215,000	115,000	(54,031)	(511,359)
15	2026	59,675	228,000	9,000					215,000	115,000	33,325	(478,034)
16	2027	58,275	228,000	9,000					215,000	115,000	34,725	(443,309)
17	2028	56,875	228,000	9,000					215,000	115,000	36,125	(407,184)
18	2029	55,363	228,000	9,000					215,000	115,000	37,637	(369,547)
19	2030	53,738		9,000					215,000	115,000	267,262	(102,285)
20	2031	52,113		9,000					490,000	115,000	543,887	441,602
21	2032	40,650							215,000	115,000	289,350	730,952
TOTAL		\$2,245,624	\$2,280,000	\$298,052	\$562,500	\$42,835	\$2,525,073	\$1,965,000	\$4,551,435	\$2,168,601		

PROJECT COSTS:

2018	Pardee St, 7th Ave to 10th Ave Street Reconstruction/Storm	271,215
	S 10th Ave, West to Pardee	109,180
		380,395
2019	1st Avenue	2,000,000

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%

TAX INCREMENT DISTRICT NUMBER EIGHT FUND

DISTRICT FUTURE OBLIGATIONS:

The City expects to retire the Foundation Loans in 2017, after the sale of West Side Battery and L&S Print Shop.

	Original Amount		
	Borrowed	Repaid	12/31/2017
2014 Foundation Loan	\$ 190,000	190,000	\$ -
2016 Foundation Loan	200,000	200,000	-
2015 A Promissory Note	1,020,000	190,000	830,000
2016 B General Obligation Bond	555,000	15,000	540,000
	<u>\$ 1,965,000</u>	<u>\$ 595,000</u>	<u>\$ 1,370,000</u>

TOTAL

	Principal	Interest	Total
2018	125,000	27,549	152,549
2019	125,000	26,156	151,156
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>1,370,000</u>	<u>203,137</u>	<u>1,573,137</u>

DEVELOPER OBLIGATIONS:

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

TAX INCREMENT DISTRICT NUMBER NINE FUND

MISSION:

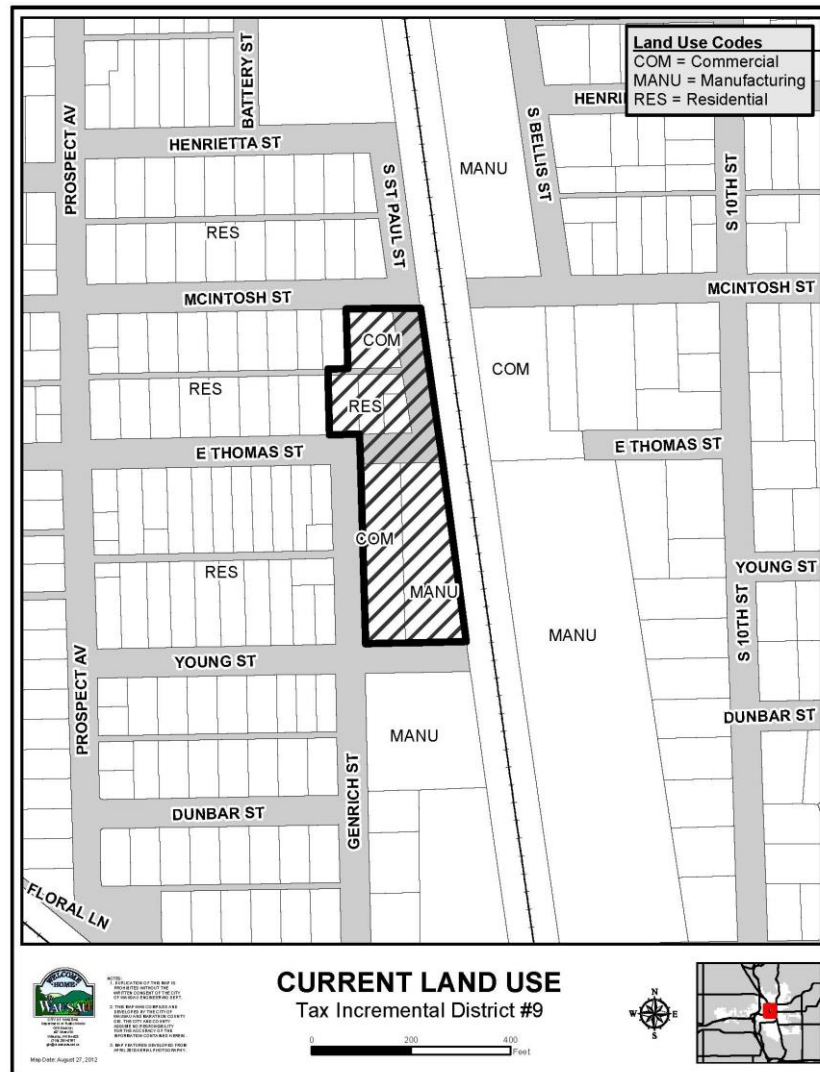
To fund public infrastructure, support economic development and blight elimination within the District. This district was specifically created to facilitate expansion of Big Bull Falls Brewery.

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.

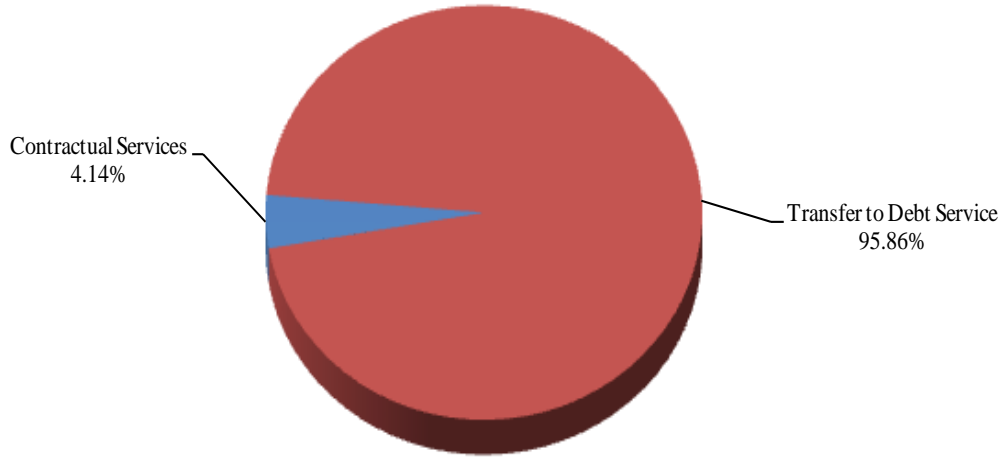
DISTRICT FACTS:

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								
	2015	2016	2017			2018		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Contractual Services	\$ 554	\$ 2,267	\$ 3,150	\$ 3,150	\$ 8,590	\$ 3,150	\$ 3,150	\$ 3,150
Transfer to Debt Service	75,405	74,674	73,861	73,861	73,861	72,935	72,935	72,935
Total Expenses	\$ 75,959	\$ 76,941	\$ 77,011	\$ 77,011	\$ 82,451	\$ 76,085	\$ 76,085	\$ 76,085
Taxes	30,610	24,415	23,728	23,728	\$ 23,254	\$ 23,900	\$ 24,112	\$ 24,112
Miscellaneous	57,534	47,928	57,514	57,514	24,298	25,980	25,980	25,980
Total Revenues	\$ 88,144	\$ 72,343	\$ 81,242	\$ 81,242	\$ 47,552	\$ 49,880	\$ 50,092	\$ 50,092

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The 2018 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%

DEVELOPMENT AGREEMENT OBLIGATIONS:

The City of Wausau entered into a development agreement on November 23, 2012 with Bull Falls Brewery, LLC. The developer agreed to design, develop and construct an addition to their current building for the production of beer. The developer purchased additional abutting properties, razed the buildings in preparation for the construction. The properties values after constructed shall equal or exceed \$1,600,000. In return the City of Wausau performed the following: vacated a street, and relocated a sanitary manhole, water hydrant and upgraded 30 feet of water main. In addition the City provided financial assistance in the form of a \$200,000 grant for property acquisition and site demolition and preparation and a \$400,000 loan. The entire grant and loan were paid in 2013. Loan repayments began January of 2015.

	Authorized	Paid
Bull Falls Brewery, LLC		
Grant	\$ 200,000	\$ 200,000
Loan	400,000	400,000
	<u>\$ 600,000</u>	<u>\$ 600,000</u>

DISTRICT FUTURE OBLIGATIONS:

	Original Amount Borrowed	Repaid	Balance 12/31/2017
2013B General Obligation Note	630,000	260,000	370,000
	<u>\$630,000</u>	<u>\$260,000</u>	<u>\$370,000</u>

	PRINCIPAL	INTEREST	TOTAL
2018	65,000	7,935	72,935
2019	65,000	6,798	71,798
2020	60,000	5,520	65,520
2021	60,000	4,125	64,125
2022	60,000	2,580	62,580
2023	60,000	885	60,885
	<u>370,000</u>	<u>27,843</u>	<u>397,843</u>

TAX INCREMENT DISTRICT NUMBER NINE FUND

DISTRICT CASH FLOW PROJECTIONS:

The district expects to maintain a minor deficit balance. Revenues to the district 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		
ACTUAL									
2012		\$6,971	\$132,196					(\$139,167)	(\$139,167)
2013		\$34,201	\$467,804			\$631,300		\$129,295	(\$9,872)
2014	\$78,868	\$2,284			\$39			(\$81,113)	(\$90,985)
2015	\$75,405	\$554		\$57,534	\$18,480		\$12,130	\$12,185	(\$78,800)
2016	\$74,674	\$2,266		\$47,928	\$175		\$24,240	(\$4,597)	(\$83,397)
ESTIMATED									
2017	\$73,861	\$8,590		\$24,298	\$308		\$22,946	(\$34,899)	(\$118,296)
2018	\$72,935	\$3,150		\$25,980	\$312		\$23,800	(\$25,993)	(\$144,289)
2019	\$71,798	\$3,150		\$25,980	\$312		\$24,276	(\$24,380)	(\$168,669)
2020	\$65,520	\$3,150		\$25,980	\$312		\$24,762	(\$17,616)	(\$186,285)
2021	\$64,125	\$3,150		\$25,980	\$312		\$25,257	(\$15,726)	(\$202,011)
2022	\$62,580	\$3,150		\$25,980	\$312		\$25,762	(\$13,676)	(\$215,687)
2023	\$60,885	\$3,150		\$25,980	\$312		\$26,277	(\$11,466)	(\$227,153)
2024		\$3,150		\$25,980	\$312		\$26,803	\$49,945	(\$177,208)
2025		\$3,150		\$25,980	\$312		\$27,339	\$50,481	(\$126,727)
2026		\$3,150		\$25,980	\$312		\$27,886	\$51,028	(\$75,699)
2027		\$3,150		\$25,980	\$312		\$28,444	\$51,586	(\$24,113)
TOTAL	\$700,651	\$86,366	\$600,000	\$389,560	\$22,122	\$631,300	\$319,922		

TAX INCREMENT DISTRICT NUMBER TEN FUND

MISSION:

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

RESPONSIBILITIES:

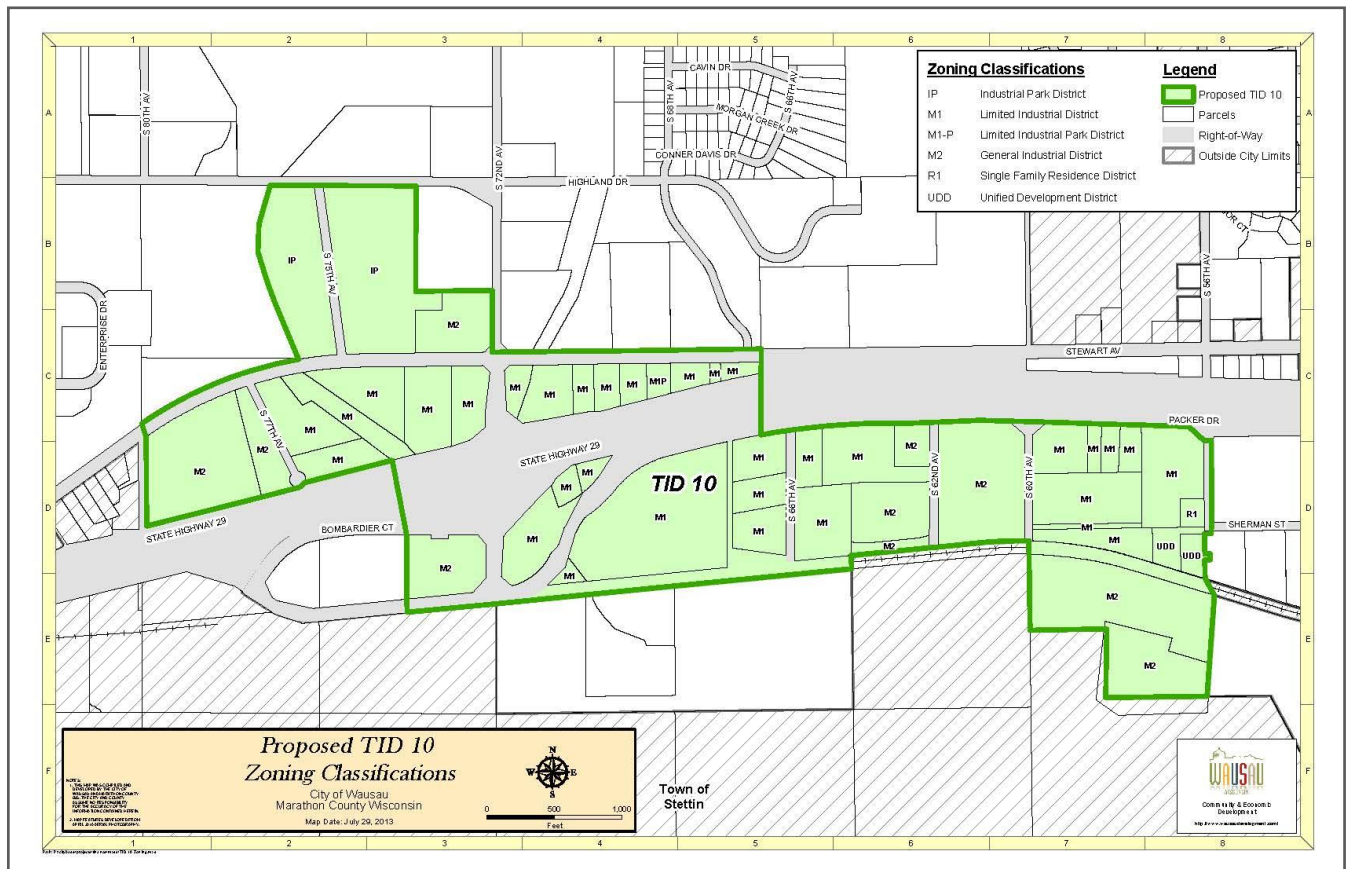
This fund accounts for the receipt of district increment, and other program income generated from the project. These funds are applied to debt service and other eligible capital costs.

DISTRICT FACTS:

Creation Date: September 10, 2013

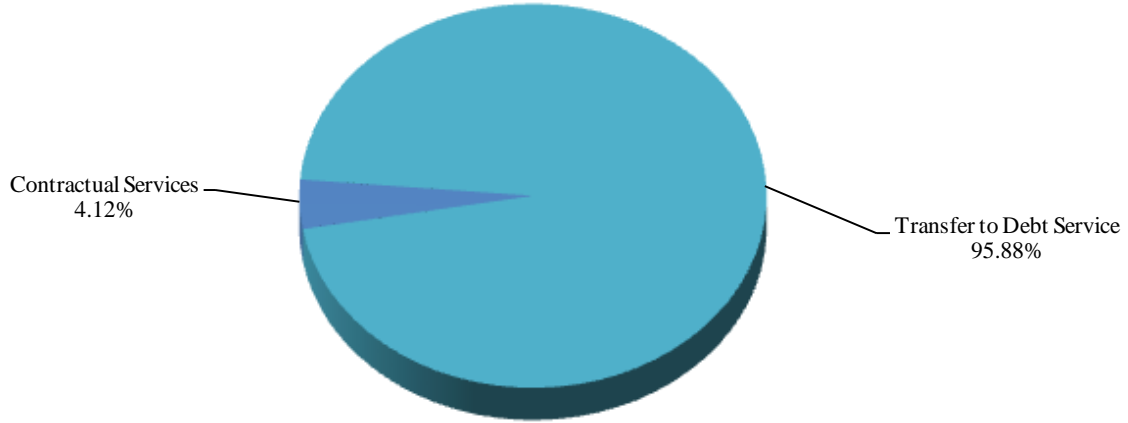
Last Date Project Costs Incurred: September 10, 2028

Mandated Final Dissolution Date: September 10, 2033



TAX INCREMENT DISTRICT NUMBER TEN FUND

BUDGET:



BUDGET SUMMARY								
	2015	2016	2017			2018		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Contractual Services	\$ 41,581	\$ 6,145	\$ 6,000	\$ 6,000	\$ 15,150	\$ 6,150	\$ 6,150	\$ 6,150
Debt Service	12,660							
Grants & Contributions	1,200,000	125,000						
Capital Outlay	240,276		150,000	150,000	150,000			
Transfer to Debt Service	42,672	44,300	59,223	59,223	59,223	142,973	142,973	142,973
Total Expenses	\$ 1,537,189	\$ 175,445	\$ 215,223	\$ 215,223	\$ 224,373	\$ 149,123	\$ 149,123	\$ 149,123
Taxes	33,001	82,865	\$ 84,000	84,000	131,938	\$ 128,000	\$ 134,101	\$ 134,101
Debt Proceeds	1,260,047							
Total Revenues	\$ 1,293,048	\$ 82,865	\$ 84,000	\$ 84,000	\$ 131,938	\$ 128,000	\$ 134,101	\$ 134,101

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

Tax Increment District Number Ten was created in 2013 for the purpose of redeveloping existing industrial properties. The 2015 budget provided for street improvements and a developer payment to Linetec. The 2016 modified budget provided for a developer payment to Wausau Coated in the amount of \$125,000. No outstanding developer obligations exist. The 2018 budget provides for debt retirement and administration.

TAX INCREMENT DISTRICT NUMBER TEN FUND

DISTRICT FUTURE OBLIGATIONS:

	Original		Balance 12/31/2017
	Amount Borrowed	Repaid	
2014B Community Development Bond	\$310,000	20,000	\$290,000
2015B Corporate Purpose Bonds	\$1,225,000		\$1,225,000
	<u>\$1,535,000</u>	<u>\$20,000</u>	<u>\$1,515,000</u>

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2018	105,000	37,973	142,973
2019	105,000	35,873	140,873
2020	105,000	33,773	138,773
2021	110,000	31,410	141,410
2022	115,000	28,723	143,723
2023	115,000	26,029	141,029
2024	120,000	23,210	143,210
2025	120,000	20,211	140,211
2026	120,000	16,910	136,910
2027	125,000	13,235	138,235
2028	130,000	9,410	139,410
2029	135,000	5,435	140,435
2030	110,000	1,705	111,705
	<u>\$ 1,515,000</u>	<u>\$ 283,897</u>	<u>\$ 1,798,897</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%

DEVELOPER OBLIGATIONS:

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

TAX INCREMENT DISTRICT NUMBER TEN FUND

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

CASH FLOW PROJECTIONS:

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

Year	USES OF FUNDS				SOURCES OF FUNDS		Annual Surplus (Deficit)	Cumulative Balance	
	Debt Service	Administrative & Fiscal Charges	Developer Grant	Capital Expenditures	Debt Proceeds	Existing Increment			
ACTUAL									
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)
ESTIMATED									
5	2017	\$59,223	\$15,150		150,000		\$131,938	(\$92,435)	(\$359,528)
6	2018	\$142,973	\$6,150				\$128,000	(\$21,123)	(\$380,651)
7	2019	\$140,873	\$6,150				\$128,320	(\$18,703)	(\$399,354)
8	2020	\$138,773	\$6,150				\$143,641	(\$1,282)	(\$400,636)
9	2021	\$141,410	\$6,150				\$144,000	(\$3,560)	(\$404,196)
10	2022	\$143,723	\$6,150				\$144,360	(\$5,513)	(\$409,709)
11	2023	\$141,029	\$6,150				\$144,721	(\$2,458)	(\$412,167)
12	2024	\$143,210	\$6,150				\$145,083	(\$4,277)	(\$416,444)
13	2025	\$140,211	\$6,150				\$145,446	(\$915)	(\$417,359)
14	2026	\$136,910	\$6,150				\$145,810	\$2,750	(\$414,609)
15	2027	\$138,235	\$6,150				\$146,175	\$1,790	(\$412,819)
16	2028	\$139,410	\$6,150				\$146,540	\$980	(\$411,839)
17	2029	\$140,435	\$6,150				\$146,906	\$321	(\$411,518)
18	2030	\$111,705	\$6,150				\$147,273	\$29,418	(\$382,100)
19	2031		\$6,150				\$147,641	\$141,491	(\$240,609)
20	2032		\$6,150				\$148,010	\$141,860	(\$98,749)
21	2033		\$6,150				\$148,380	\$142,230	\$43,481
	2034		\$6,150				\$148,751	\$142,601	\$186,082
TOTAL		\$1,922,705	\$200,698	\$1,325,000	\$596,376	\$1,535,000	\$2,696,861		

TAX INCREMENT DISTRICT NUMBER ELEVEN FUND

MISSION:

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

RESPONSIBILITIES:

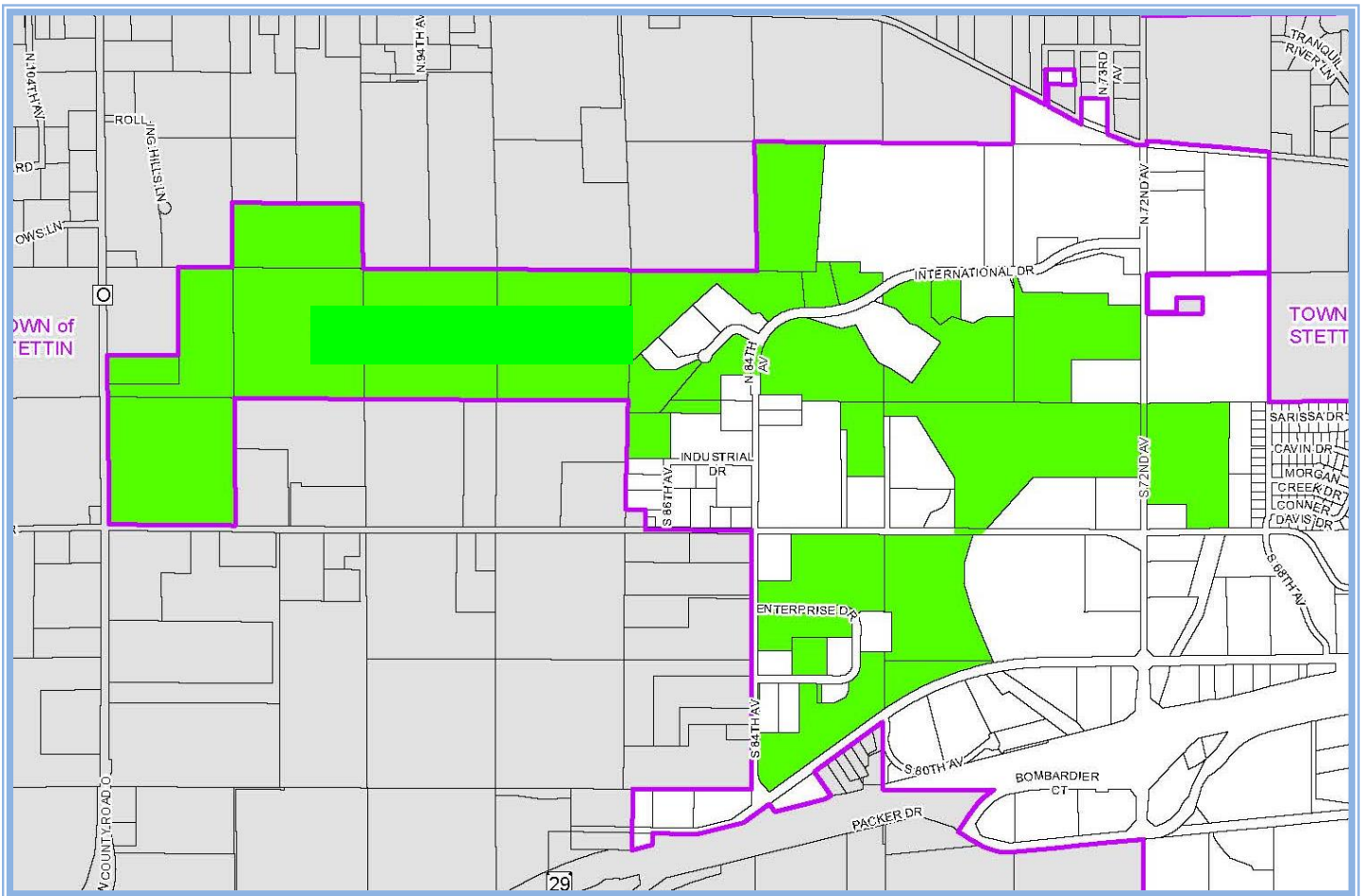
This fund accounts for the receipt of district increment, and other program income generated from the project. These funds are applied to debt service and other eligible capital costs.

DISTRICT FACTS:

Creation Date: July 18, 2017

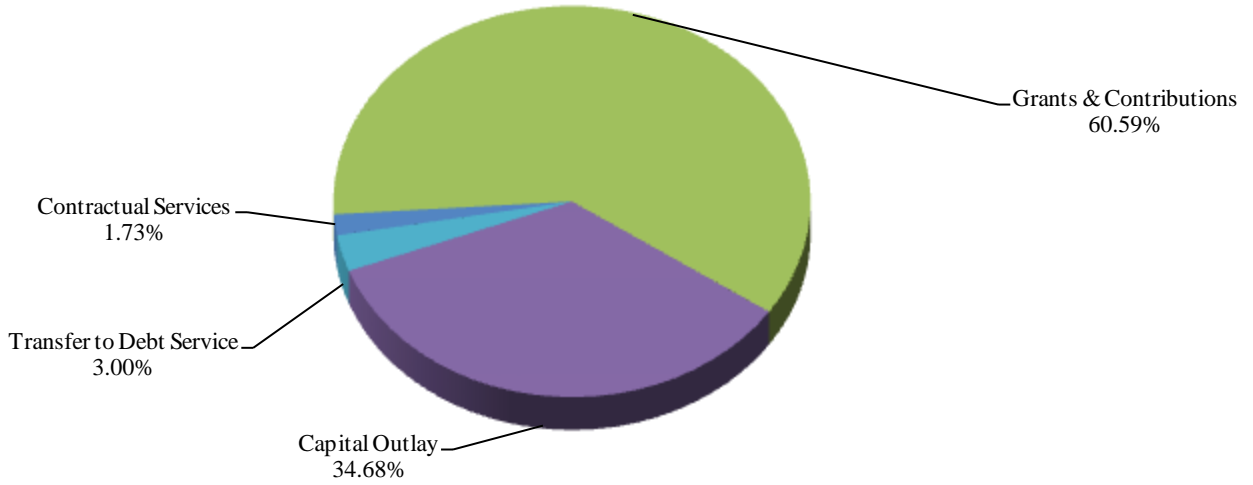
Last Date Project Costs Incurred: July 18, 2034

Mandated Final Dissolution Date: July 18, 2039



TAX INCREMENT DISTRICT NUMBER ELEVEN FUND

BUDGET:



BUDGET SUMMARY								
	2015	2016	2017			2018		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Contractual Services				\$ 378,200	\$ 553,200	\$ 114,000	\$ 114,000	\$ 114,000
Debt Service					65,243		-	-
Grants & Contributions				4,000,000		4,000,000	4,000,000	4,000,000
Capital Outlay				4,421,800	3,640,123	2,289,920	2,289,920	2,289,920
Transfer to Debt Service						198,283	198,283	198,283
Total Expenses	\$ -	\$ -	\$ -	\$ 8,800,000	\$ 4,258,566	\$ 6,602,203	\$ 6,602,203	\$ 6,602,203
Taxes								
Debt Proceeds				8,800,000	6,600,000	4,000,000	4,000,000	4,000,000
Total Revenues	\$ -	\$ -	\$ -	\$ 8,800,000	\$ 6,600,000	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000

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 2017. Great Lakes Cheese and Wausau Chemical will be constructing facilities in 2018. The \$4,000,000 developer payment scheduled in 2018 represents the districts share of the developer incentives authorized for Wausau Chemical.

TAX INCREMENT DISTRICT NUMBER ELEVEN FUND

CASH FLOW PROJECTIONS:

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

Year	USES OF FUNDS				SOURCES OF FUNDS		Annual Surplus (Deficit)	Cumulative Balance
	Debt Service	Developer Grant	Administrative Costs	Capital Expenditures	Debt Proceeds	Tax Increment		
ESTIMATED								
1 2017	\$65,243		\$15,000	\$4,178,323	\$6,600,000		\$2,341,434	\$2,341,434
2 2018	198,283	4,000,000	8,000	2,395,920	4,000,000		(2,602,203)	(260,769)
3 2019	343,783		8,000			28,000	(323,783)	(584,552)
4 2020	398,783	590,605	8,000			1,373,500	376,112	(208,440)
5 2021	813,783	590,605	8,000			1,373,500	(38,888)	(247,328)
6 2022	813,783	590,605	8,000			1,373,500	(38,888)	(286,216)
7 2023	813,783	590,605	8,000			1,373,500	(38,888)	(325,104)
8 2024	813,783	590,605	8,000			1,373,500	(38,888)	(363,992)
9 2025	813,783	590,605	8,000			1,373,500	(38,888)	(402,880)
10 2026	813,783	590,605	8,000			1,373,500	(38,888)	(441,768)
11 2027	706,500	590,605	8,000			1,373,500	68,395	(373,373)
12 2028	706,500	590,605	8,000			1,373,500	68,395	(304,978)
13 2029	706,500	584,555	8,000			1,373,500	74,445	(230,533)
14 2030	706,500	500,000	8,000			1,373,500	159,000	(71,533)
15 2031	706,500		8,000			1,373,500	659,000	587,467
16 2032	706,500		8,000			1,373,500	659,000	1,246,467
21 2033	706,500		8,000			1,373,500	659,000	1,905,467
2034	706,500		8,000			1,373,500	659,000	2,564,467
TOTAL	\$11,540,790	\$10,400,000	\$151,000	\$6,574,243	\$10,600,000	\$20,630,500		

Business Campus Expansion

Electric	\$ 350,000
Becher Hoppe Design/Engineering	373,200
Becher Hoppe Construction Administration	106,000
Wet Land Mitigation	165,000
SCADA Equipment	57,750
Business Campus Booster Station, Equipment	160,000
Business Campus Booster Station	439,170
Road and Utility Construction	2,777,778
Water Tower	623,000
Lift Station	200,000
Contingency	300,000
Charter	160,000
Business Campus Land Acquisition	862,345
Total	\$ 6,574,243
Projected 2017 Activity	4,178,323
Projected 2018 Activity	2,395,920
	\$ 6,574,243

WAUSAU CHEMICAL

Developer Payment	2018	4,000,000
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TAX INCREMENT DISTRICT NUMBER ELEVEN FUND

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.

TAX INCREMENT DISTRICT NUMBER TWELVE FUND

MISSION:

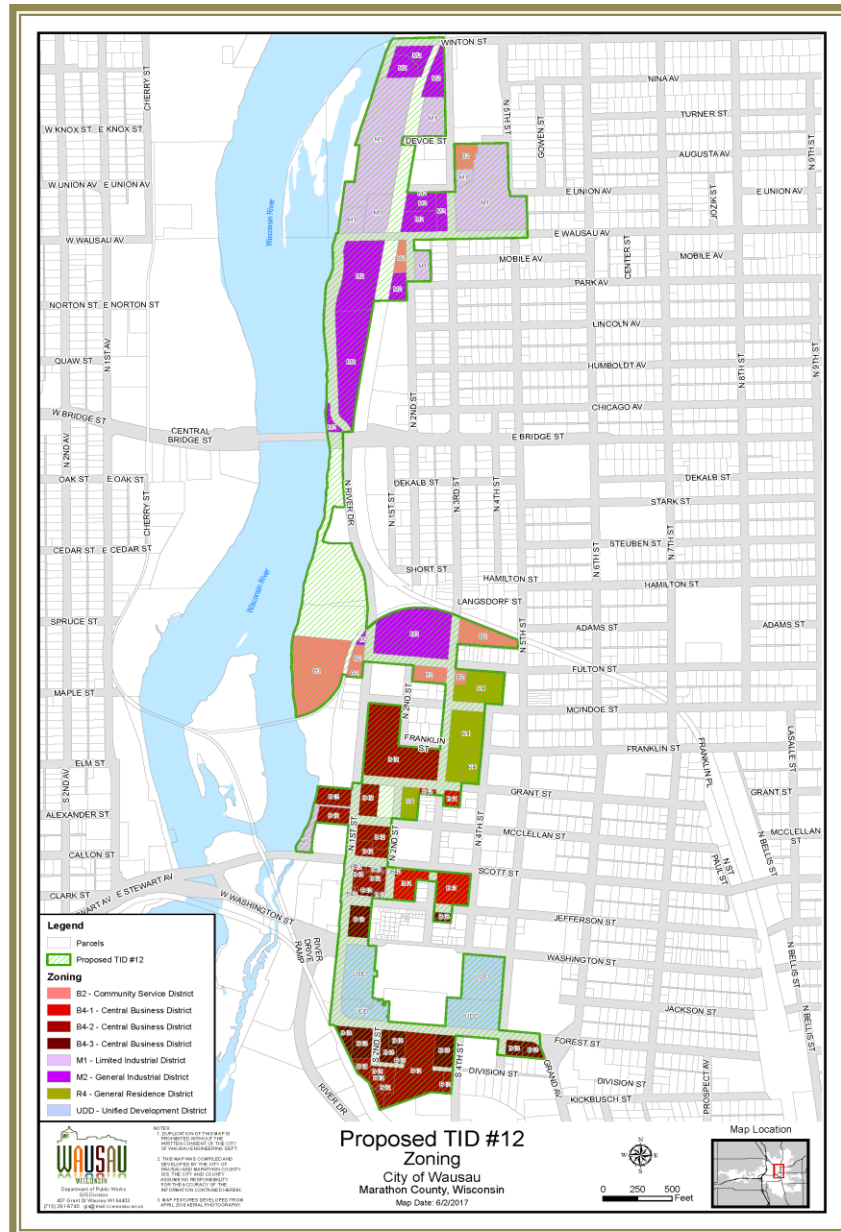
To fund the expansion of the City's business campus.

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.

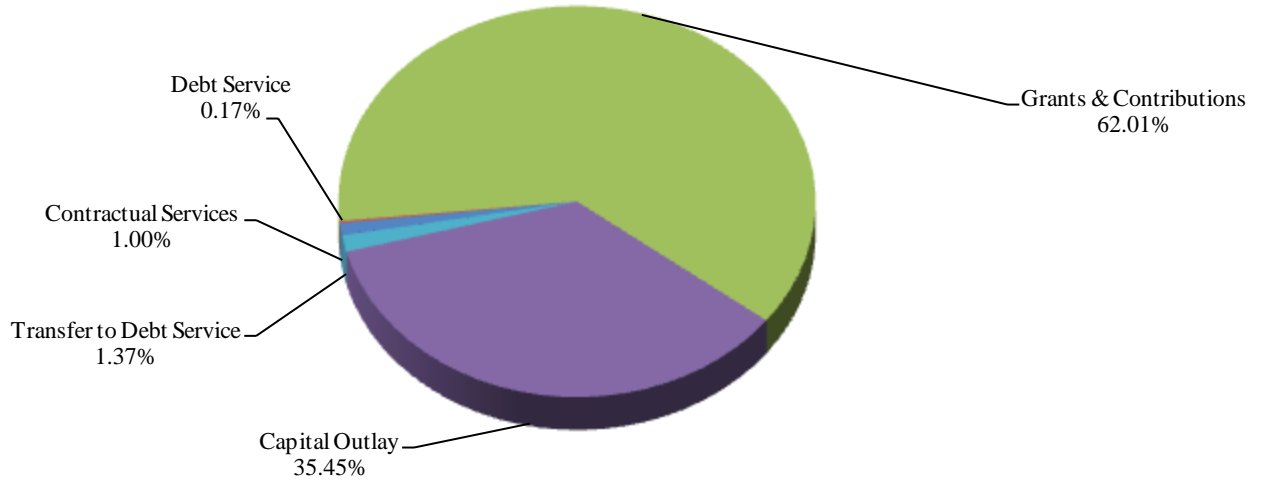
DISTRICT FACTS:

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								
	2015	2016	2017			2018		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Contractual Services					\$ 82,000	\$ 80,000	\$ 80,000	\$ 80,000
Debt Service						13,750	13,750	13,750
Grants & Contributions						4,950,000	4,950,000	4,950,000
Capital Outlay					118,000	2,830,000	2,830,000	2,830,000
Transfer to Debt Service						109,000	109,000	109,000
Total Expenses	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ 7,982,750	\$ 7,982,750	\$ 7,982,750
Taxes								
Debt Proceeds						7,780,000	7,780,000	7,780,000
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,780,000	\$ 7,780,000	\$ 7,780,000

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 2018 budget includes issuing debt for the City's commitments to Micon Theater, Wausau Chemical and the Sky Walk Construction. In addition the 2018 budget funds two planning activities including the Forest Street Corridor Plan and River Edge Planning.

TAX INCREMENT DISTRICT NUMBER TWELVE FUND

CASH FLOW PROJECTIONS:

TID #12 PROJECTED CASH FLOW STATEMENT

Year	USES OF FUNDS					SOURCES OF FUNDS			
	Wausau Chemical Developer Incentive Debt Retirement	Skywalk Construction Debt Retirement	Micon Theater Developer Incentive Debt Retirement	Macdon Ventures, LLC - Developer Incentive PayGo 75% of Increment 10 Year Not to Exceed \$95,000	Blenker Construction Advance Repayment to Housing Stock and Economic Development Funds	Administrative Costs	Tax Increment - Frantz, Micon, Macdon, Blenker	Annual Surplus (Deficit)	Total
1 2017	\$3,950,000	\$2,830,000	\$1,000,000			\$ 200,000		\$ (200,000)	\$ (200,000)
2 2018	55,000	40,000	14,000			80,000		(202,750)	(402,750)
3 2019	108,625	77,825	28,000	16,482	13,750	20,000	21,976	(242,706)	(645,456)
4 2020	108,625	77,825	28,000	16,482	13,750	20,000	581,436	316,754	(328,702)
5 2021	108,625	77,825	28,000	16,482	13,750	20,000	677,581	412,899	84,197
6 2022	330,877	237,059	83,766	16,482	13,750	20,000	677,581	(24,353)	59,844
7 2023	330,877	237,059	83,766	16,482	13,750	20,000	677,581	(24,353)	35,491
8 2024	330,877	237,059	83,766	12,590	13,750	20,000	677,581	(20,461)	15,030
9 2025	330,877	237,059	83,766		263,750	20,000	677,581	(257,871)	(242,841)
10 2026	330,877	237,059	83,766		256,875	20,000	677,581	(250,996)	(493,837)
11 2027	330,877	237,059	83,766			20,000	677,581	5,879	(487,958)
12 2028	330,877	237,059	83,766			20,000	677,581	5,879	(482,079)
13 2029	330,877	237,059	83,766			20,000	677,581	5,879	(476,200)
14 2030	330,877	237,059	83,766			20,000	677,581	5,879	(470,321)
15 2031	330,877	237,059	83,766			20,000	677,581	5,879	(464,442)
16 2032	330,877	237,059	83,766			20,000	677,581	5,879	(458,563)
17 2033	330,877	237,059	83,766			20,000	677,581	5,879	(452,684)
18 2034	330,877	237,059	83,766			20,000	677,581	5,879	(446,805)
19 2035	330,877	237,059	83,766			20,000	677,581	5,879	(440,926)
20 2036	330,877	237,059	83,766			20,000	677,581	5,879	(435,047)
21 2037						20,000	677,581	657,581	222,534
22 2038						20,000	677,581	657,581	880,115
23 2039						20,000	677,581	657,581	1,537,696
24 2040						20,000	677,581	657,581	2,195,277
25 2041						20,000	677,581	657,581	2,852,858
26 2042						20,000	677,581	657,581	3,510,439
27 2043						20,000	677,581	657,581	4,168,020
	\$5,344,030	\$3,829,360	\$1,354,490	\$95,000	\$616,875	\$780,000	\$16,187,775	\$4,168,020	\$8,632,890

TAX INCREMENT DISTRICT NUMBER TWELVE FUND

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.

Micon Theater will invest \$8 million to construct a movie theater on the former Sears store site. The City agreed to developer assistance of \$1,000,000 and entering into a long term land lease on the site.

CITY OF WAUSAU
 CONSOLIDATED EXPENDITURES AND REVENUES INTERNAL SERVICE FUNDS
 2018 BUDGET

	MOTOR POOL FUND	INSURANCE LIABILITY FUND	EMPLOYEE BENEFITS FUND	TOTAL
PERSONAL SERVICE	\$ 694,745	\$ -	\$ -	\$ 694,745
CONTRACTUAL SERVICES	250,600	105,000	73,963	429,563
SUPPLIES & EXPENSE	1,085,791	-	-	1,085,791
FIXED CHARGES	70,000	807,800	5,722,868	6,600,668
CAPITAL OUTLAY	1,619,488	-	-	1,619,488
OTHER FINANCING USES	125,000	-	-	125,000
TOTAL EXPENDITURES	\$ 3,845,624	\$ 912,800	\$ 5,796,831	\$ 10,555,255
PUBLIC CHARGES FOR SERVICES	\$ -	\$ -	\$ 9,905	\$ 9,905
INTERGOVT CHARGES FOR SERVICES	3,382,000	875,000	5,865,925	10,122,925
MISCELLANEOUS REVENUE	33,000	50,000	-	83,000
TOTAL REVENUE	\$ 3,415,000	\$ 925,000	\$ 5,875,830	\$ 10,215,830

MOTOR POOL FUND

MISSION:

To maintain City rolling stock and provide for the orderly replacement of vehicles and supporting equipment as they reach the end of the effective, useful service life.

DEPARTMENTAL RESPONSIBILITIES:

The Motor Pool Fund accounts for the operation of the City's central automotive equipment pool. Operations include the furnishing, repair and maintenance of virtually all vehicles and motorized equipment used by the City. The Motor Pool Division is comprised of six mechanics and one half (1/2) Inventory Specialist and one Fleet Manager. The Motor Pool is supervised by the Fleet and Facilities Manager who provides direction and guidance in the following areas:

- Staffing the Motor Pool 16 hours Monday through Friday (around the clock in winter months) and 24/7 on-call availability.
- Fuel distribution, monitoring and underground storage tanks to state standards.
- Maintenance of computerized fleet analysis system which tracks all vehicle repairs, usage and preventive maintenance histories as well as parts disbursements and inventories.
- Preparation of detailed equipment specifications for requests for proposals for vehicle procurement.
- Acquisition of parts and supplies and processing of all vendor invoices.
- Collection and invoicing of all departments utilizing the services of the Division.
- Coordinating with other Departments the disposition of their equipment whether "in" or "out of service".
- Utilized as backup personnel for winter snow emergencies, storm damage cleanup assistance, flood response and other emergencies that may arise.
- Prepare used equipment leaving the fleet for sale utilizing local auctions or an online auction service.

2017 ACCOMPLISHMENTS:

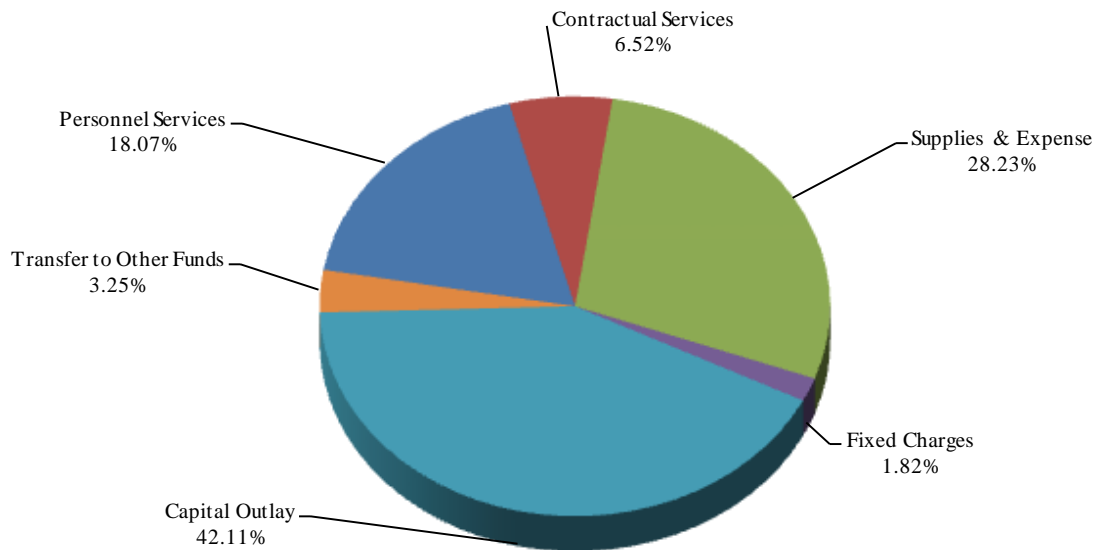
- The DPW shop maintained and repaired 448 pieces of equipment of which 186 are licensed vehicles or heavy equipment, and the remainder being attachments, support equipment or small powered equipment.
- The DPW Shop has continued to save money by inventing new ways to maintain equipment we currently 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.

2018 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
- Review rental rates of equipment and adjust to accommodate rising costs of repairs
- Lease a portion of the fleet to save on maintenance costs and ease the burden on current staff
- Evaluate overhead costs and adjust shop labor rate to accommodate rising costs
- 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

MOTOR POOL FUND

BUDGET:



BUDGET SUMMARY								
	2015	2016	2017			2018		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 506,098	\$ 571,139	\$ 673,087	\$ 673,087	\$ 668,417	\$ 693,653	\$ 694,745	\$ 694,745
Contractual Services	368,952	352,897	221,200	221,200	240,600	365,600	250,600	250,600
Supplies & Expense	718,408	775,287	1,032,584	1,032,584	930,750	1,085,791	1,085,791	1,085,791
Fixed Charges	931,432	927,950	895,000	895,000	70,000	70,000	70,000	70,000
Capital Outlay			1,235,361	1,235,361	1,499,679	1,656,373	1,619,488	1,619,488
Transfer to Other Funds	175,000	150,000	125,000	125,000	125,000	125,000	125,000	125,000
Total Expenses	\$ 2,699,890	\$ 2,777,273	\$ 4,182,232	\$ 4,182,232	\$ 3,534,446	\$ 3,996,417	\$ 3,845,624	\$ 3,845,624
Intergovt Chgs	\$ 2,987,713	\$ 3,411,715	\$ 3,076,000	\$ 3,076,000	\$ 3,430,000	\$ 3,382,000	\$ 3,382,000	\$ 3,382,000
Miscellaneous	93,058	138,413	70,500	70,500	56,047	73,000	33,000	33,000
Total Revenues	\$ 3,080,771	\$ 3,550,128	\$ 3,146,500	\$ 3,146,500	\$ 3,486,047	\$ 3,455,000	\$ 3,415,000	\$ 3,415,000

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.

MOTOR POOL FUND

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

MOTOR POOL ROLLING STOCK REPLACEMENT FUND

PROPOSED	BUDGET					
	2017	2018	2019	2020	2021	2022
DPW Replacements	890,948	1,253,684	1,348,418	1,396,572	1,422,972	1,325,205
Police Replacement	147,383	140,294	195,425	140,329	101,588	150,638
Fire Replacement	461,348	225,510	230,020	516,909	527,247	1,195,093 *
Total	1,499,679	1,619,488	1,773,863	2,053,810	2,051,807	2,670,936
Cash from Operations	1,451,280	1,416,182	1,416,182	1,416,182	1,416,182	1,416,182
Beginning Balance	1,047,631					
Ending Balance	999,232	795,926	438,245	(199,383)	(835,008)	(2,089,762)

*Aerial Replacement

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2018	\$3,845,624	\$0	0.00%
2017	\$3,845,624	(\$336,608)	-8.05%
2016	\$4,182,232	\$1,263,057	43.27%
2015	\$2,919,175	(\$47,201)	-1.59%
2014	\$2,966,376	\$281,129	10.47%
2013	\$2,685,247	(\$424,045)	-13.64%
2012	\$3,109,292	\$172,905	5.89%
2011	\$2,936,387	(\$95,058)	-3.14%
2010	\$3,031,445	\$66,188	2.23%
2009	\$2,965,257	\$698,983	30.84%
2008	\$2,266,274	\$89,090	4.09%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2018	\$3,415,000	\$0	0.00%
2017	\$3,415,000	\$268,500	8.53%
2016	\$3,146,500	(\$66,500)	-2.07%
2015	\$3,213,000	\$246,624	8.31%
2014	\$2,966,376	\$259,334	9.58%
2013	\$2,707,042	(\$402,250)	-12.94%
2012	\$3,109,292	\$236,000	8.21%
2011	\$2,873,292	(\$158,153)	-5.22%
2010	\$3,031,445	\$66,188	2.23%
2009	\$2,965,257	\$698,983	30.84%
2008	\$2,266,274	\$89,090	4.09%

WORKING CAPITAL HISTORY:

2016	\$1,047,631
2015	\$890,718
2014	\$526,017
2013	\$807,770
2012	\$1,217,719
2010	\$902,419
2009	(\$234,963)
2008	(\$364,057)

LIABILITY INSURANCE FUND

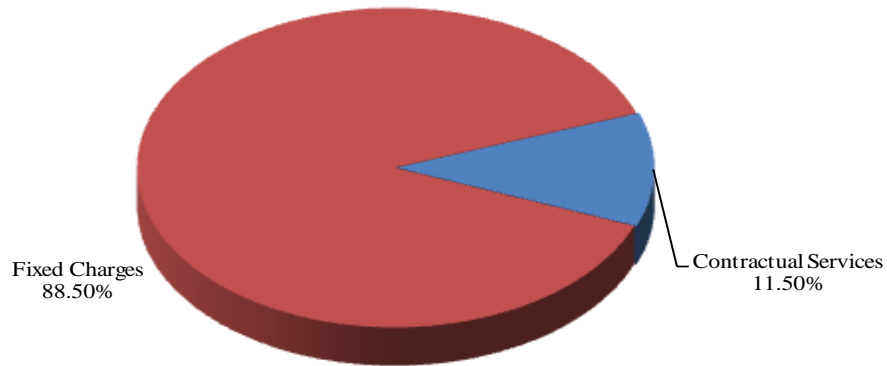
MISSION:

To ensure the City has sufficient insurance coverage and reserves for claims and to successfully manage claims and mitigate risk.

RESPONSIBILITIES:

The Insurance Fund is an internal service fund used to account for the financing of insurance premiums, claims and related costs. This fund is reimbursed based upon insurance allocations to individual departments.

BUDGET:



BUDGET SUMMARY								
	2015	2016	2017			2018		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Contractual Services	\$ 133,546	\$ 209,078	\$ 105,000	\$ 105,000	\$ 89,500	\$ 105,000	\$ 105,000	\$ 105,000
Fixed Charges	581,518	638,198	842,800	842,800	686,956	807,800	807,800	807,800
Total Expenses	\$ 715,064	\$ 847,276	\$ 947,800	\$ 947,800	\$ 776,456	\$ 912,800	\$ 912,800	\$ 912,800
Intergovernmental Charges	\$ 872,030	\$ 781,040	\$ 897,800	\$ 897,800	\$ 731,265	\$ 875,000	\$ 875,000	\$ 875,000
Miscellaneous Revenues	58,314	141,689	50,000	50,000	50,000	50,000	50,000	50,000
Total Revenues	\$ 930,344	\$ 922,729	\$ 947,800	\$ 947,800	\$ 781,265	\$ 925,000	\$ 925,000	\$ 925,000

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The budget provides for the insurance policies and risk management administrative costs. 2013 was the first year the city maintained self-funded workers compensation program. Maintaining adequate reserves is critical as the Specific Excess Workers' Compensation policy maintains an employers' liability maximum limit per occurrence of \$1,000,000.

INSURANCE FUND

2018 policy plan costs are estimated as follows:

Employment Practices	\$ 27,500
Public Liability	193,500
Auto	52,300
Crime Policy	1,700
Storage Tank Liability	11,000
Building and Boiler	102,400
Airport Insurance	3,200
Workers Compensation	68,000

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
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
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:

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

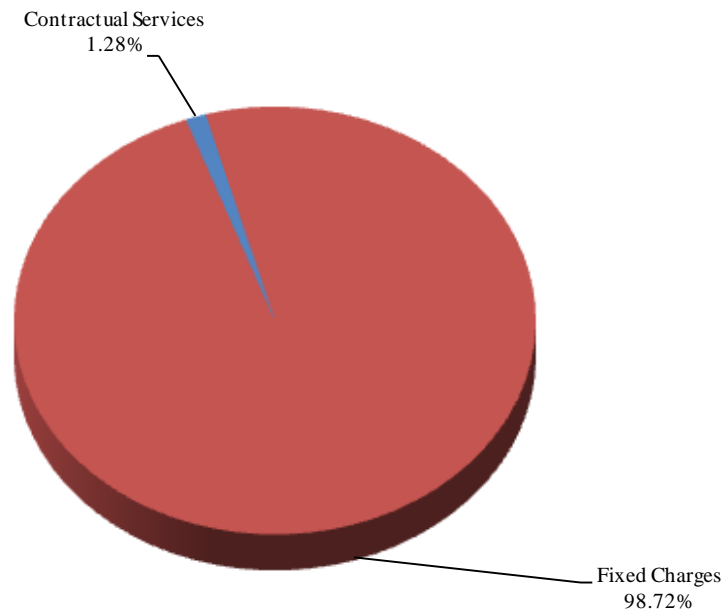
MISSION:

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

	2015		2016		2017			2018	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommend	Adopted	
Contractual Services	\$ 264,069	\$ 266,338	\$ 413,868	\$ 413,868	\$ 99,474	\$ 73,963	\$ 73,963	\$ 73,963	
Fixed Charges	5,388,847	5,066,797	5,412,408	5,412,408	5,251,759	5,722,868	5,722,868	5,722,868	
Total Expenses	\$ 5,652,916	\$ 5,333,135	\$ 5,826,276	\$ 5,826,276	\$ 5,351,233	\$ 5,796,831	\$ 5,796,831	\$ 5,796,831	
Public Charges for Services	\$ 11,233	\$ 4,299	\$ 12,820	\$ 12,820	\$ 8,905	\$ 9,905	\$ 9,905	\$ 9,905	
Intergovernmental Charges	5,511,417	5,369,078	5,820,440	5,820,440	5,247,219	5,865,925	5,865,925	5,865,925	
Total Revenues	\$ 5,522,650	\$ 5,373,377	\$ 5,833,260	\$ 5,833,260	\$ 5,256,124	\$ 5,875,830	\$ 5,875,830	\$ 5,875,830	

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. 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 will be closed and the accumulated equity transferred to the Employee Benefit Fund.

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
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	\$118,583	2.04%
2014	\$5,826,276	new fund	

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
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:

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

CITY OF WAUSAU
CONSOLIDATED EXPENDITURES AND REVENUES ENTERPRISE FUNDS
2018 BUDGET

	WATER UTILITY FUND	SEWERAGE UTILITY FUND	METRORIDE FUND	PARKING FUND	AIRPORT FUND	ANIMAL CONTROL FUND	TOTAL
PERSONAL SERVICE	1,499,240	1,122,486	2,313,148	372,257	20,000	75,982	5,403,113
CONTRACTUAL SERVICES	961,850	1,211,350	385,745	720,255	229,750	97,284	3,606,234
SUPPLIES & EXPENSE	1,048,100	543,250	580,800	42,800	9,835	7,000	2,231,785
BUILDING MATERIALS	510,900	176,500	-	5,900	-	-	693,300
FIXED CHARGES	983,400	1,445,500	57,762	793,600	173,800	21,000	3,475,062
DEBT SERVICE	60,500	72,000	-	-	-	-	132,500
GRANTS, CONTRIBUTIONS & OTHER	2,000	7,000	-	-	-	-	9,000
CAPITAL OUTLAY	-	-	-	54,000	-	-	54,000
OTHER FINANCING USES	1,070,000	450,000	-	-	-	-	1,520,000
TOTAL EXPENSES	6,135,990	5,028,086	3,337,455	1,988,812	433,385	201,266	17,124,994
GENERAL PROPERTY TAXES	-	-	821,919	-	94,000	52,392	968,311
INTERGOVERNMENTAL GRANTS & AID	-	-	1,884,151	-	-	-	1,884,151
LICENSES & PERMITS	-	-	-	-	-	119,720	119,720
FINES & FORFEITURES	-	-	-	260,000	-	7,200	267,200
PUBLIC CHARGES FOR SERVICES	5,275,000	5,120,000	431,155	672,975	15,000	2,800	11,516,930
INTERGOVT CHARGES FOR SERVICES	-	-	12,243	-	-	19,154	31,397
MISCELLANEOUS REVENUE	-	2,200	-	1,500	119,750	-	123,450
OTHER FINANCING SOURCES	10,000	25,000	-	-	-	-	35,000
TOTAL REVENUES	5,285,000	5,147,200	3,149,468	934,475	228,750	201,266	14,946,159

WAUSAU WATER WORKS

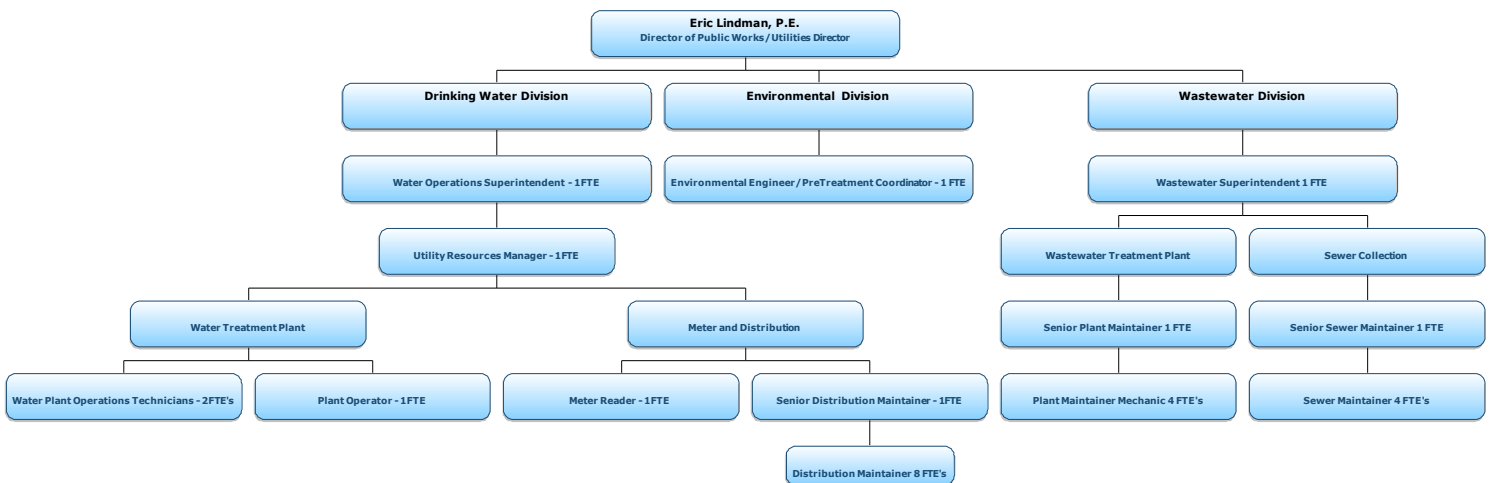
MISSION:

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

DEPARTMENTAL RESPONSIBILITIES:

The Drinking Water Division is primarily responsible for water supply, treatment and distribution. The Utility consists of six supply wells, a central treatment plant designed to treat an excess of 10 million gallons per day and approximately 250 miles of mains used to convey safe drinking water to nearly 16,000 users. Wausau Water Works also provides the water supply for fire protection for the City and currently has in excess of 1,600 hydrants available for fire fighting. All users are metered and billed quarterly for water and sewer service. The Drinking Water Division is governed administratively by Wisconsin Public Service Commission and the drinking water quality is regulated by the Wisconsin Department of Natural Resources. The Wastewater Division is primarily responsible for conveyance and treatment of wastewater for the City of Wausau. The Wastewater Division consists of 250 miles of sewer mains with manholes for access to clean and inspect. There are 24 sewage lift stations which assist in conveyance of sewage when gravity service is not possible and an 8.2 million gallon per day treatment facility which enhances quality prior to discharge to the Wisconsin River. The treatment plant performance is governed by a Wisconsin Pollution Discharge Elimination System Permit and Federal Pre-treatment Regulations.

ORGANIZATIONAL STRUCTURE:



STAFFING LEVELS:

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
TOTAL	28.5	27.50	27.50	26.50	26.50	26.50	26.50	21.50	26.50	26.50

ACCOMPLISHMENTS:

WATER

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

SEWER

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

GOALS AND OBJECTIVES:

WATER

- Install final phase of Gateway meter reading system to be able to remotely read entire City
- Work with City of Schofield to cost share a Gateway unit for joint use by the two communities.
- Install looping mains and upgrade bleeders to water distribution system as funds allow and replace infrastructure as needed, i.e. replace lead services and water main with street reconstruction projects. Add more valves
- Secure additional well sites
- Assess clearwell changes to comply with DNR regulations
- Implement an e-bill program
- Implement a comprehensive Cross Connection Inspection program

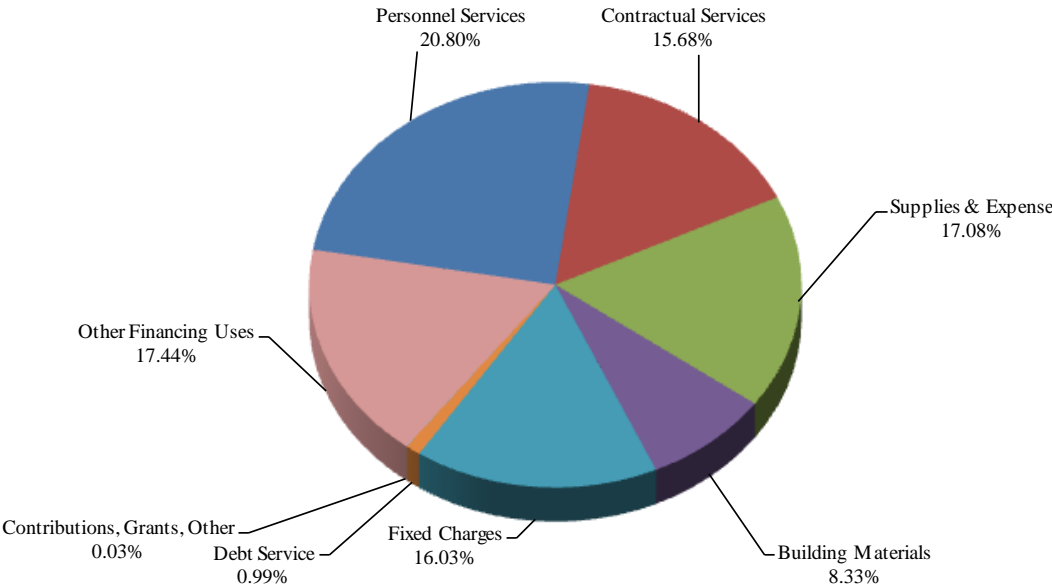
SEWER

- Initiate a replacement program for equipment that has reached its useful life
- Replace polymer mixing system
- Rehab 72nd Avenue Lift Station
- Slipline sewer lines as needed to extend main life
- Replace Cleveland Avenue Lift Station
- Address electrical hazards in lift station control panels
- Replace digester covers

OPERATING INDICATORS:

	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
Water											
Miles of Main Storage Capacity (Million Gallons)		233.3	233.4	232.3	232.3	232.3	232.3	231.9	231.6	230.6	229.8
Fire Hdyrants		1624	1627	1619	1612	1607	1606	1602	1600	1587	1571
Sewer											
Miles of Main		227.2	227.2	227.2	226.5	226.5	226.7	226.2	228.6	226.3	226.3

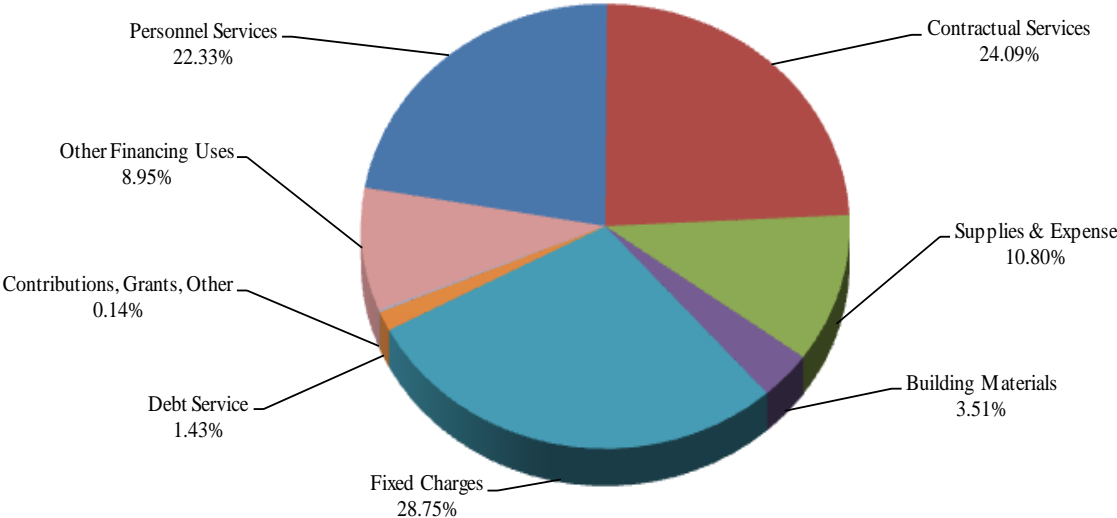
WATER BUDGET:



BUDGET SUMMARY								
	2015		2017			2018		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 1,266,602	\$ 1,310,405	\$ 1,482,297	\$ 1,482,297	\$ 1,398,655	\$ 1,499,240	\$ 1,499,240	\$ 1,499,240
Contractual Services	528,546	724,548	734,160	734,160	902,650	961,850	961,850	961,850
Supplies & Expense	530,771	476,744	820,275	820,275	783,400	1,048,100	1,048,100	1,048,100
Building Materials	374,690	329,496	449,400	449,400	450,700	510,900	510,900	510,900
Fixed Charges	2,014,534	946,271	1,079,300	1,079,300	982,100	983,400	983,400	983,400
Debt Service	39,198	56,837	50,500	50,500	60,500	60,500	60,500	60,500
Contributions, Grants, Other	1,580	1,578	2,000	2,000	2,000	2,000	2,000	2,000
Other Financing Uses	40,000	1,074,638	1,070,000	1,070,000	1,070,000	1,070,000	1,070,000	1,070,000
Total Expenses	\$ 4,795,921	\$ 4,920,517	\$ 5,687,932	\$ 5,687,932	\$ 5,650,005	\$ 6,135,990	\$ 6,135,990	\$ 6,135,990
Public Charges	\$ 5,236,583	\$ 5,445,097	\$ 5,930,400	\$ 5,930,400	\$ 5,150,000	\$ 5,275,000	\$ 5,275,000	5,275,000
Miscellaneous Revenues	2,560	5,814	-	-	-	-	-	-
Other Financing Sources	12,158	11,584	10,000	10,000	10,000	10,000	10,000	10,000
Total Revenues	\$ 5,251,301	\$ 5,462,495	\$ 5,940,400	\$ 5,940,400	\$ 5,160,000	\$ 5,285,000	\$ 5,285,000	\$ 5,285,000

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

WASTEWATER BUDGET:



BUDGET SUMMARY

	2015		2016		2017			2018	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted	
Personnel Services	\$ 1,038,394	\$ 1,131,049	\$ 1,124,022	\$ 1,124,022	\$ 1,098,836	\$ 1,122,486	\$ 1,122,486	\$ 1,122,486	
Contractual Services	866,232	1,195,207	1,168,850	1,168,850	1,223,300	1,211,350	1,211,350	1,211,350	
Supplies & Expense	362,121	385,976	718,250	718,250	598,300	543,250	543,250	543,250	
Building Materials	153,368	125,339	186,500	186,500	170,500	176,500	176,500	176,500	
Fixed Charges	1,198,051	1,168,585	1,445,500	1,445,500	1,445,500	1,445,500	1,445,500	1,445,500	
Debt Service	66,063	143,622	72,000	72,000	72,000	72,000	72,000	72,000	
Contributions, Grants, Other	1,839	1,734	7,000	7,000	7,000	7,000	7,000	7,000	
Other Financing Uses	490,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000	
Total Expenses	\$ 4,176,068	\$ 4,601,512	\$ 5,172,122	\$ 5,172,122	\$ 5,065,436	\$ 5,028,086	\$ 5,028,086	\$ 5,028,086	
Public Charges	\$ 5,290,542	\$ 5,321,044	\$ 5,163,850	\$ 5,163,850	\$ 5,118,600	\$ 5,120,000	\$ 5,120,000	\$ 5,120,000	
Miscellaneous	1,613	1,235	8,500	8,500	1,500	2,200	2,200	2,200	
Other Financing Sources	58,724	54,839	25,000	25,000	25,000	25,000	25,000	25,000	
Total Revenues	\$ 5,350,879	\$ 5,377,118	\$ 5,197,350	\$ 5,197,350	\$ 5,145,100	\$ 5,147,200	\$ 5,147,200	\$ 5,147,200	

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

**COMBINED
BUDGETARY HISTORY:**

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2018	\$11,164,076	\$304,022	2.80%
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%
2008	\$9,467,573	\$609,973	6.89%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
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%
2008	\$10,527,750	\$545,300	5.46%

WORKING CAPITAL HISTORY:

	Water	Wastewater
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
2008	\$1,300,764	\$1,260,003

METRO RIDE FUND

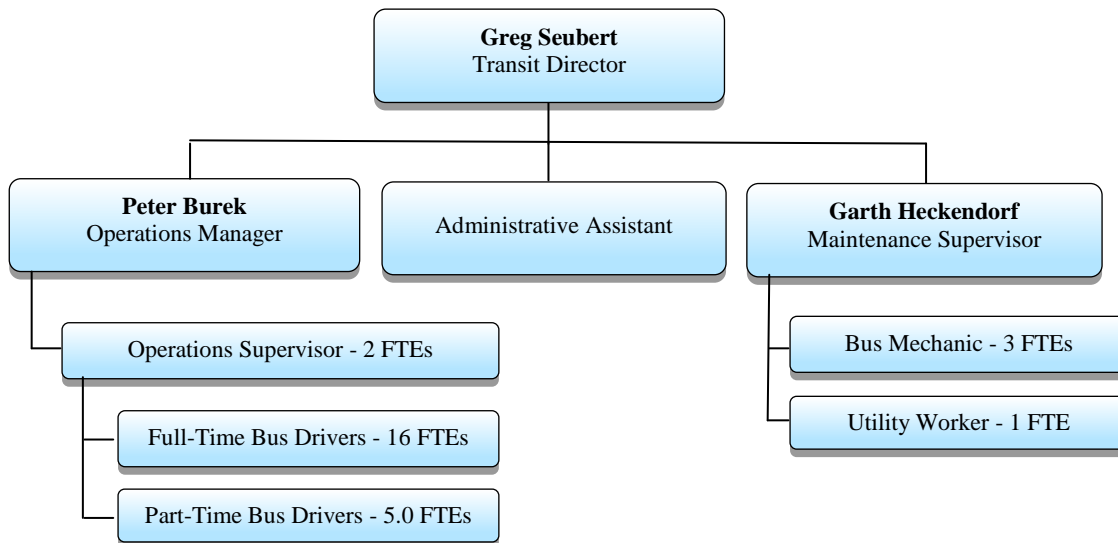
MISSION:

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

DEPARTMENTAL RESPONSIBILITIES:

This organization is responsible for planning and administering transit services in the community. Services provided include fixed-route bus service and ADA paratransit services for the disabled. All services are open and available to the general public. Metro Ride is responsible for submitting applications for federal and state grant funds and for maintaining compliance with federal and state transit program requirements.

ORGANIZATIONAL STRUCTURE:



STAFFING LEVELS:

FTEs	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
TOTAL	31.00	31.50	31.50	31.50	31.50	31.50	30.50	33.00	33.00	33.00

ACCOMPLISHMENTS:

- Provided transit services for a major community event in order to mitigate parking and traffic concerns and to showcase the capability of the transit system.
- Acquired 1 used bus to ensure that the number of vehicles available is sufficient to support transit services.

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.
- Promote legislation to enable the creation of dedicated local funding for public transportation.

DEPARTMENT STATISTICS:

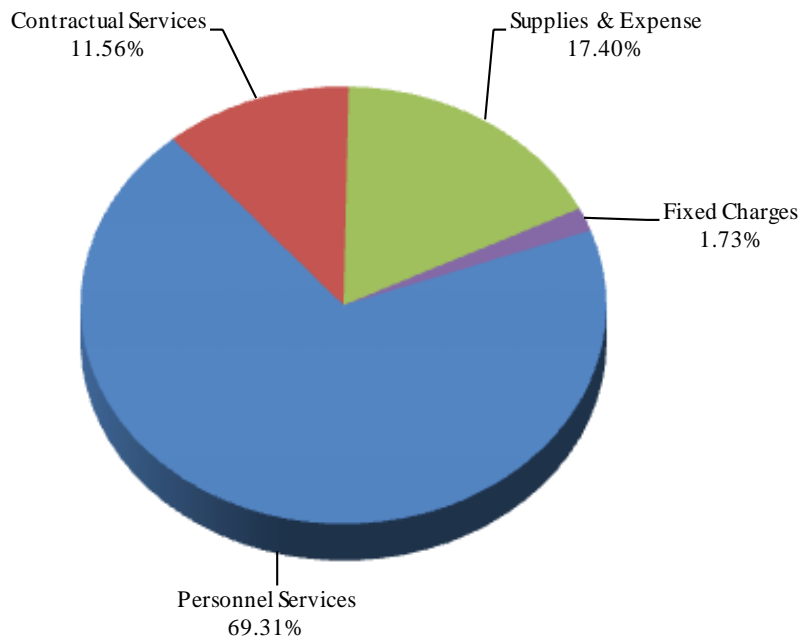
Passenger Fare History

Fare Category	2015-2018	2012-2014	2008-2011	2003-2006	2001-2002	1999-2001
Adult Cash	\$1.75	\$1.50	\$1.25	\$1.00	\$0.90	\$0.85
Adult Token	10 for \$10.00	10 for \$9.00	10 for \$7.50	10 for \$6.00	9 for \$5.00	9 for \$5.00
	1.00	\$0.90	\$0.75	\$0.60	\$0.56	\$0.56
Adult Pass	\$35.00	\$36.00	\$30.00	\$26.00	\$24.00	\$24.00
Student Cash	\$1.50	\$1.25	\$1.00	\$0.75	\$0.65	\$0.60
Metro Ride Tickets	10 for \$8.50	10 for \$7.50	10 for \$6.00	10 for \$4.50	10 for \$4.00	10 for \$4.00
	\$.85	\$0.75	\$0.60	\$0.45	\$0.40	\$0.40
School Dist. Tickets	10 for \$8.50	10 for \$7.50	10 for \$6.00	10 for \$4.50	10 for \$4.00	10 for \$4.00
	\$.85	\$0.75	\$0.60	\$0.45	\$0.40	\$0.40
Student Pass	\$19.00	\$18.00	\$15.00	\$13.00	\$12.00	\$12.00
E/H Cash	\$.85	\$0.75	\$0.60	\$0.50	\$0.45	\$0.40
Senior/Disabled Pass	\$19.00	\$18.00	\$15.00	\$13.00	\$12.00	\$12.00
Paratransit	\$2.25	\$2.25	\$2.00	\$2.00	\$1.80	\$1.70

Operating Data

	Route Miles	Total Bus Passengers	Cost Per Passenger
2016	403720	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								
	2015	2016	2017			2018		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 2,140,720	\$ 2,222,655	\$ 2,325,145	\$ 2,325,145	\$ 2,218,915	\$ 2,313,148	\$ 2,313,148	\$ 2,313,148
Contractual Services	402,933	370,404	186,058	186,058	192,871	385,745	385,745	385,745
Supplies & Expense	397,875	408,264	494,676	494,676	441,212	580,800	580,800	580,800
Fixed Charges	652,785	647,631	65,015	65,015	67,435	57,762	57,762	57,762
Total Expenses	\$ 3,594,313	\$ 3,648,954	\$ 3,070,894	\$ 3,070,894	\$ 2,920,433	\$ 3,337,455	\$ 3,337,455	\$ 3,337,455
Taxes	\$ 647,342	\$ 547,342	\$ 601,600	\$ 601,600	\$ 601,600	\$ 1,009,906	\$ 821,919	\$ 821,919
Intergvtl Grants & Aids	1,851,515	1,817,280	1,792,970	1,792,970	1,744,946	1,884,151	1,884,151	1,884,151
Public Charges	491,235	468,803	464,081	464,081	442,033	431,155	431,155	431,155
Intergovt Charges	83,836	99,303	12,243	12,243	12,243	12,243	12,243	12,243
Other Financing Sources	199,415							
Total Revenues	\$ 3,273,343	\$ 2,932,728	\$ 2,870,894	\$ 2,870,894	\$ 2,800,822	\$ 3,337,455	\$ 3,149,468	\$ 3,149,468

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.

WORKING CAPITAL HISTORY:

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
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	\$286,420	9.33%
2014	\$3,070,894	(\$317,812)	-9.38%
2013	\$3,388,706	(\$476,785)	-12.33%
2012	\$3,865,491	\$271,178	7.54%
2011	\$3,594,313	(\$759,436)	-17.44%
2010	\$4,353,749	\$132,168	3.13%
2009	\$4,221,581	\$80,982	1.96%
2008	\$4,140,599	\$224,092	5.72%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
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%
2008	\$3,432,626	\$203,342	6.30%

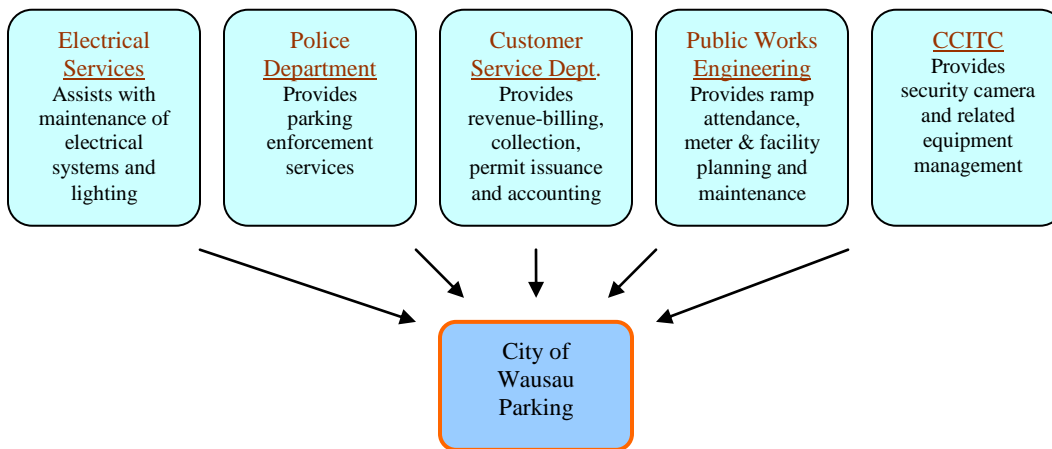
PARKING FUND

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.



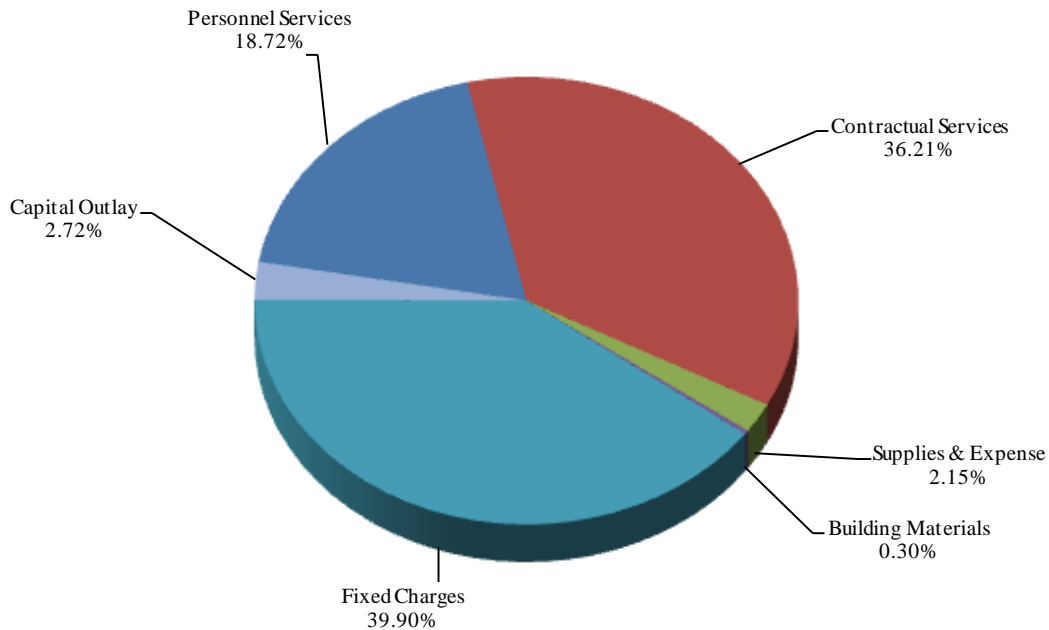
FACILITIES MAINTAINED:

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			

Permit Increase
\$3 per month

BUDGET:



BUDGET SUMMARY

	2015		2016		2017			2018	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted	
Personnel Services	\$ 253,314	\$ 365,848	\$ 583,254	\$ 583,254	\$ 419,258	\$ 530,639	\$ 372,257	\$ 372,257	
Contractual Services	624,225	675,565	456,302	456,302	577,168	995,980	720,255	720,255	
Supplies & Expense	68,842	31,333	44,800	44,800	43,800	44,800	42,800	42,800	
Building Materials	1,304	1,759	5,900	5,900	5,900	5,900	5,900	5,900	
Fixed Charges	834,274	801,868	842,600	842,600	838,600	842,600	793,600	793,600	
Grants Contributions & Other	10,131	4,233				-	-	-	
Capital Outlay			54,000	554,000	554,000	54,000	54,000	54,000	
Total Expenses	\$ 1,792,090	\$ 1,880,606	\$ 1,986,856	\$ 2,486,856	\$ 2,438,726	\$ 2,473,919	\$ 1,988,812	\$ 1,988,812	
Taxes	\$ 211,052	\$ 211,052							
Intergovernmental Grants & Aids	276								
Parking Citations	210,671	207,095	245,000	245,000	260,000	260,000	260,000	260,000	
Public Charges	735,442	735,633	749,400	749,400	713,490	748,400	672,975	672,975	
Miscellaneous	7,495	13,248	1,500	1,500	1,500	1,500	1,500	1,500	
Other Financing Sources	950,233	171,210	-	-					
Total Revenues	\$ 2,115,169	\$ 1,338,238	\$ 995,900	\$ 995,900	\$ 974,990	\$ 1,009,900	\$ 934,475	\$ 934,475	

BUDGET HIGHLIGHTS:

Parking revenues reflect the reduction in parking payments from the mall of \$43,630, and reduced parking activity due to declining occupancy in the mall. In addition, the parking fees anticipate a \$3 per month increase in permit rates. Parking Ticket rates proposed are \$5 for the first ticket and \$10 for 2-4 ticket and \$20 per ticket thereafter reset annually.

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	\$ 32,106 Plus CPI		11/1/2018

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2018	\$1,988,812	\$1,956	0.10%
2017	\$1,986,856	(\$420,092)	-17.45%
2016	\$2,406,948	\$494,420	25.85%
2015	\$1,912,528	\$84,468	4.62%
2014	\$1,828,060	(\$6,923)	-0.37%
2013	\$1,834,983	(\$36,884)	-1.87%
2012	\$1,871,867	(\$100,519)	-5.10%
2011	\$1,972,386	(\$43,063)	-2.14%
2010	\$2,015,449	\$197,399	10.86%
2009	\$1,818,050	\$106,527	6.22%
2008	\$1,711,523	\$685,977	66.89%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
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%
2008	\$917,526	\$119,726	15.01%

WORKING CAPITAL HISTORY:

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.

2017 ACCOMPLISHMENTS:

- WFS/Airport promotion using Facebook page, www.flywausau.com, and "CONTACT!" a monthly email newsletter from the Wausau Airport
- Assisted organizing successful public relations activities including: Wausau Balloon Rally, AirVenture Cup cross country Air Race, Hamburger Nights and other airport activities.
- Partnered with the Southeast Side Neighborhood Group to promote neighborhood objectives and improvements
- Recruited the first privately constructed hangar of 66' X 80' hangar in the East Hangar Development Area.
- Continued recruitment of additional private parties to construct new hangars at the Wausau Downtown Airport.
- Initiated the design and pursuit of FAA funding for the "East Hangar Development Area" to continue development of private hangar construction at the airport
- Updated CIP to enhance Wausau Downtown Airport's opportunities for FAA/State Funding

2018 GOALS AND OBJECTIVES:

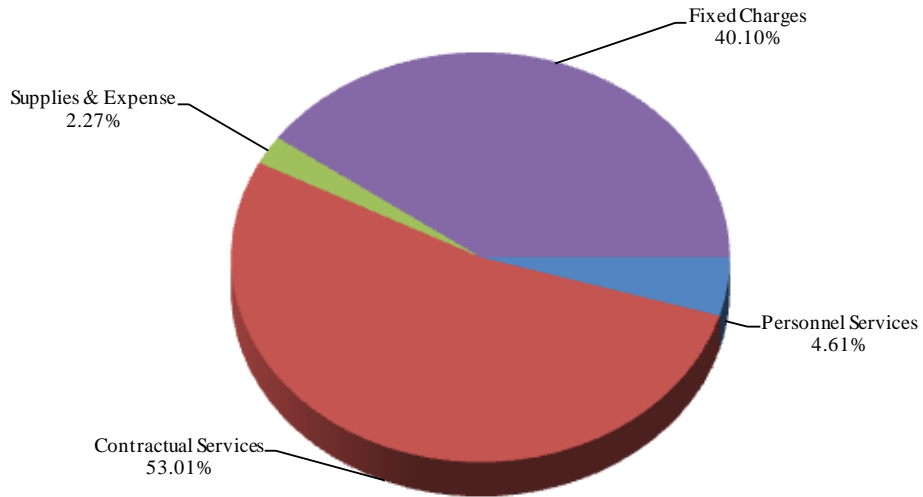
- market private hangar construction and corporate hangar opportunities to successfully secure airport tenants
- Expand successful public relations activities to include: docent program designed to introduce youth to aviation through tours at Alexander Airport Park, Creating a "Model Airplane Night" program for elementary & middle school students, assist in promoting "Learn Build Fly" to high school age students, develop 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.
- Continued pursuit of "River's Edge" perimeter emergency response road plans.
- Coordinate East Hangar Development Area construction projects completion in 2018

DEPARTMENT STATISTICS:

40 City-Owned T-hangars, 4 City-Owned Corporate Hangars, 11 Privately Owned Hangars, 87 Airplanes Based on Airport, 2016 Fuel Flow 162,631 Gallons, 2016 estimated Take Offs and Landings 33,000+

WAUSAU DOWNTOWN AIRPORT FUND

BUDGET:



BUDGET SUMMARY								
	2015	2016	2017			2018		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 19,265	\$ 21,413	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Contractual Services	205,551	190,321	235,030	235,030	211,030	229,750	229,750	229,750
Supplies & Expense	11,661	13,772	9,835	9,835	11,686	9,835	9,835	9,835
Fixed Charges	170,507	172,142	173,800	173,800	173,800	173,800	173,800	173,800
Total Expenses	\$ 406,984	\$ 397,648	\$ 438,665	\$ 438,665	\$ 416,516	\$ 433,385	\$ 433,385	\$ 433,385
Taxes	\$ 80,000	\$ 80,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 94,000	\$ 94,000	\$ 94,000
Public Charges	19,556	19,314	19,000	19,000	13,000	15,000	15,000	15,000
Miscellaneous	120,874	124,111	129,109	129,109	122,056	119,750	119,750	119,750
Other Financing Sources	40,155	5,610						
Total Revenue	\$ 260,585	\$ 229,035	\$ 238,109	\$ 238,109	\$ 225,056	\$ 228,750	\$ 228,750	\$ 228,750

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 \$157,000.

WAUSAU DOWNTOWN AIRPORT FUND

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
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%
2008	\$154,717	\$3,696	2.45%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
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%
2008	\$113,100	\$7,750	7.36%

WORKING CAPITAL HISTORY:

2016	\$11,022
2015	\$28,277
2014	\$17,683
2013	\$55,142
2012	\$70,090

ANIMAL CONTROL FUND

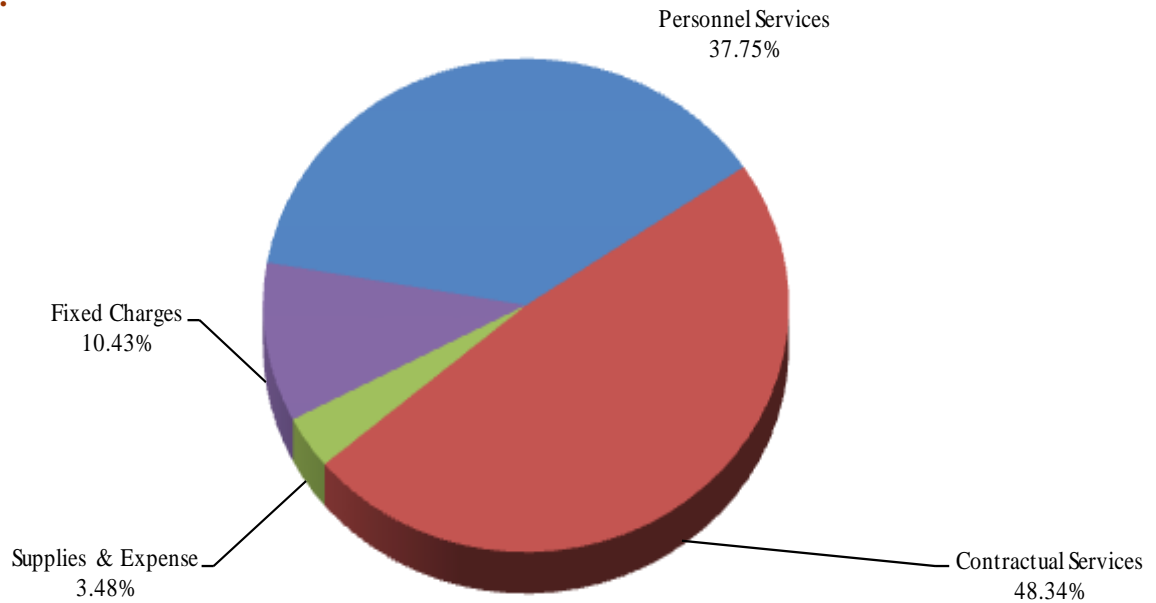
MISSION:

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								
	2015	2016	2017			2018		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 51,963	\$ 69,837	\$ 73,729	\$ 73,729	\$ 75,800	\$ 75,982	\$ 75,982	\$ 75,982
Contractual Services	112,818	89,394	97,284	97,284	94,498	97,284	97,284	97,284
Supplies & Expense	5,257	6,431	7,000	7,000	6,094	7,000	7,000	7,000
Fixed Charges		23,474	21,000	21,000	21,602	21,000	21,000	21,000
Total Expenses	\$ 170,038	\$ 189,136	\$ 199,013	\$ 199,013	\$ 197,994	\$ 201,266	\$ 201,266	\$ 201,266
Taxes	\$ 78,489	\$ 37,105	\$ 50,139	\$ 50,139	\$ 50,139	\$ 50,139	\$ 52,392	\$ 52,392
Licenses and Permits	61,803	128,401	119,720	119,720	119,466	119,720	119,720	119,720
Fines and Forfeitures	8,390	2,980	7,200	7,200	9,000	7,200	7,200	7,200
Public Charges for Services	8,212	2,977	2,800	2,800	3,020	2,800	2,800	2,800
Intergovt Chgs for Services	26,695	26,850	19,154	19,154	18,000	19,154	19,154	19,154
Miscellaneous	12,748	10						
Other Financing Sources	13,850							
Total Revenues	\$ 210,187	\$ 198,323	\$ 199,013	\$ 199,013	\$ 199,625	\$ 199,013	\$ 201,266	\$ 201,266

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The 2018 budget reflects the continued licensing pricing enacted by the Common Council. No service level changes are proposed. Contractual services include \$62,500 for the contract with the Humane Society.

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2018	\$201,266	\$2,253	1.13%
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
2018	\$148,834	(\$40)	-0.03%
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	