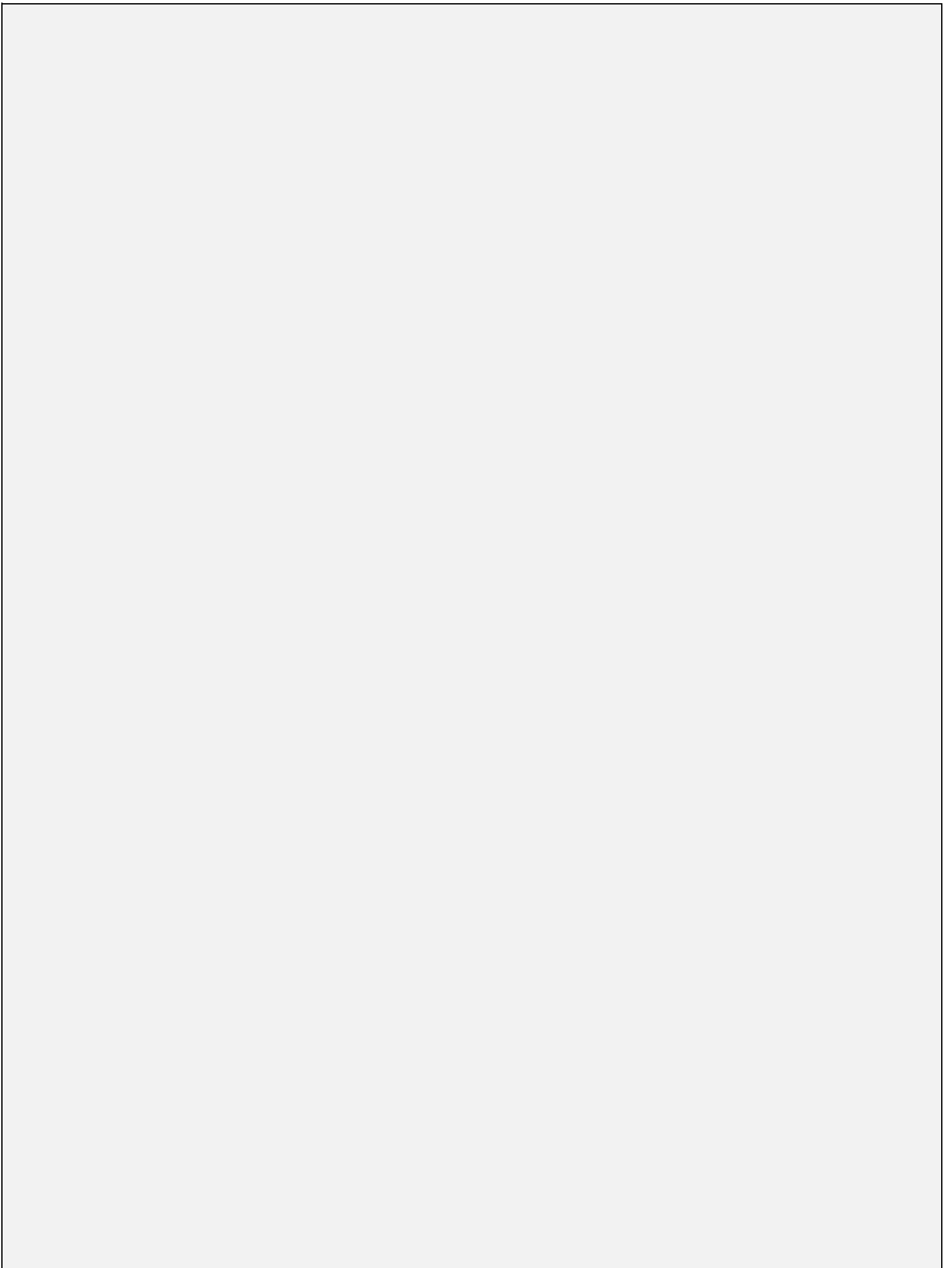




City of Wisconsin Rapids

2016 Budget

Public Hearing
November 17, 2015



City of Wisconsin Rapids 2016 Budget Budget Summary

Budget Category	2013 Budget	2014 Budget	2015 Budget	2016 Budget	Increase (Decrease)
Expenditures					
General Government	\$ 2,209,366	\$ 2,572,314	\$ 2,560,861	\$ 2,673,384	\$ 112,523
Public Safety	9,107,362	9,149,932	9,247,129	9,394,056	146,927
Public Works	6,374,456	6,221,846	6,143,142	6,440,104	296,962
Sewer	2,082,140	2,125,106	2,149,422	2,209,998	60,576
Education & Recreation	2,711,150	2,713,178	2,876,683	2,816,891	(59,792)
Development	442,220	522,532	505,227	519,943	14,716
Health & Human Services	342,502	359,683	386,941	366,824	(20,117)
Outlay	1,472,844	1,210,278	1,254,767	1,483,577	228,810
Construction Projects	3,267,705	2,655,928	2,886,963	3,341,086	454,123
Other Financing Uses					
Transfer to Debt Service Fund	2,606,819	2,598,754	2,578,496	2,492,095	(86,401)
Transfer to Other Funds	869,692	474,534	419,374	1,111,110	691,736
Indebtedness	3,977,781	3,838,293	3,757,216	4,387,313	630,097
Contingency	220,946	146,143	176,908	56,188	(120,720)
Total Expenditures	\$ 35,684,983	\$ 34,588,521	\$ 34,943,129	\$ 37,292,569	\$ 2,349,440
Revenues					
Property Taxes	\$ 11,414,394	\$ 11,438,418	\$ 11,550,600	\$ 11,659,058	\$ 108,458
Tax Increment	364,575	292,620	473,198	449,997	(23,200)
Other Taxes	1,976,834	2,086,334	2,100,084	2,201,356	101,272
Licenses	293,575	316,900	317,700	345,400	27,700
Permits	113,000	124,275	131,375	131,875	500
Fines & Forfeitures	225,725	235,250	274,550	249,000	(25,550)
Intergovernmental	7,077,025	6,727,431	6,982,357	6,947,590	(34,767)
Special Assessments	121,440	119,150	160,950	270,905	109,955
Miscellaneous	439,935	478,690	424,646	456,386	31,740
Interest	59,786	48,700	50,550	51,066	516
Charges for Service	7,610,026	7,592,221	7,834,164	7,802,077	(32,087)
Other Financing Sources					
Transfers From Other Funds	3,667,644	3,349,443	3,029,392	4,293,019	1,263,627
Proceeds From Long-term Debt	700,000	750,000	1,000,000	1,066,389	66,389
Fund Balance Applied	1,621,024	1,029,089	613,564	1,368,451	754,887
Total Revenues	\$ 35,684,983	\$ 34,588,521	\$ 34,943,129	\$ 37,292,569	\$ 2,349,440

City of Wisconsin Rapids 2016 Budget Budget Fund Summary

Budget Category	General Fund	Debt Service Fund	Special Revenue Funds	Capital Projects Funds	Total
Expenditures					
General Government	\$ 2,212,377	\$ -	\$ 461,007	\$ -	\$ 2,673,384
Public Safety	9,126,150	-	267,906	-	9,394,056
Public Works	4,706,080	-	1,734,024	-	6,440,104
Sanitary Sewer	-	-	2,209,998	-	2,209,998
Education & Recreation	2,782,519	-	34,372	-	2,816,891
Development	308,693	-	211,250	-	519,943
Health & Human Services	323,004	-	43,820	-	366,824
Outlay	438,037	-	1,045,540	-	1,483,577
Construction Projects	-	-	-	3,341,086	3,341,086
Other Financing Uses					
Transfer to Debt Service Fund	-	-	2,075,481	416,614	2,492,095
Transfer to Other Funds	-	-	1,111,110	-	1,111,110
Indebtedness	-	4,387,313	-	-	4,387,313
Contingency	56,188	-	-	-	56,188
Total Expenditures	\$ 19,953,048	\$ 4,387,313	\$ 9,194,508	\$ 3,757,700	\$ 37,292,569
Revenues					
Property Taxes	\$ 9,196,035	\$ 1,193,532	\$ 287,887	\$ 981,604	\$ 11,659,058
Tax Increment	-	-	-	449,997	449,997
Other Taxes	1,876,356	-	325,000	-	2,201,356
Licenses	47,400	-	298,000	-	345,400
Permits	131,875	-	-	-	131,875
Fines & Forfeitures	249,000	-	-	-	249,000
Intergovernmental	6,298,856	-	581,400	67,334	6,947,590
Special Assessments	238,200	-	-	32,705	270,905
Miscellaneous	65,500	-	390,886	-	456,386
Interest	46,066	-	5,000	-	51,066
Charges for Service	1,484,100	-	6,120,757	197,220	7,802,077
Other Financing Sources					
Transfers From Other Funds	113,750	3,193,781	-	985,488	4,293,019
Proceeds From Long-term Debt	-	-	-	1,066,389	1,066,389
Fund Balance Applied	205,910	-	1,185,578	(23,037)	1,368,451
Total Revenues	\$ 19,953,048	\$ 4,387,313	\$ 9,194,508	\$ 3,757,700	\$ 37,292,569

City of Wisconsin Rapids

2016 Budget

General Fund

Budget Account	Actual 2014	Actual 09/30/15	Budget 2015	Budget 2016	Increase (Decrease)
General Government					
Police & Fire Commission	\$ 1,926	\$ 984	\$ 3,642	\$ 3,642	\$ -
City Council	97,971	69,297	90,622	91,811	1,189
Mayor	155,372	121,970	172,806	180,800	7,994
Human Resources	281,672	200,463	290,332	311,696	21,364
City Clerk	164,622	134,953	169,265	186,094	16,829
Board of Review	150	232	150	150	-
Assessor	127,811	83,492	129,272	125,889	(3,383)
Reassessment	-	-	30,000	15,000	(15,000)
Information Technology	180,910	167,645	330,322	341,907	11,585
Finance	423,074	333,041	514,702	439,317	(75,385)
Property & Liability Insurance	47,260	31,630	137,888	141,275	3,387
Elections	35,250	8,459	14,450	69,640	55,190
Employee Life Insurance	6,981	10,291	6,750	6,750	-
Attorney	119,237	90,484	122,915	122,090	(825)
Municipal Court	109,388	80,456	110,712	111,033	321
City Property	92,987	23,414	31,533	41,713	10,180
Publication Fees	805	818	1,000	1,000	-
Relief Clerical	8,689	21,211	17,159	21,570	4,411
Uncollectable taxes and refunds	200	4,938	1,000	1,000	-
Total General Government	\$ 1,854,305	\$ 1,383,778	\$ 2,174,520	\$ 2,212,377	\$ 37,857
Public Safety					
Police Department	\$ 4,451,677	\$ 3,302,950	\$ 4,451,749	\$ 4,467,971	\$ 16,222
School Crossing Guards	52,530	34,780	66,839	65,454	(1,385)
Fire Department	4,129,592	3,019,653	4,185,194	4,241,514	56,320
Inspection Services	212,602	166,469	251,554	249,395	(2,159)
Ordinance Control	47,758	53,700	94,534	91,241	(3,293)
Emergency Communications	5,924	3,777	10,575	10,575	-
Total Public Safety	\$ 8,900,083	\$ 6,581,329	\$ 9,060,445	\$ 9,126,150	\$ 65,705
Public Works					
Public Works Director	\$ -	\$ -	\$ -	\$ 48,223	\$ 48,223
Engineering Department	406,502	272,088	428,915	373,731	(55,184)
Street Administration	268,689	194,431	285,352	320,876	35,524
Street Department Training	59,233	56,796	73,577	63,052	(10,525)
Street Repair & Maintenance	795,926	653,826	709,959	716,866	6,907
Snow and Ice Control	970,957	308,362	690,404	716,897	26,493
Brush / Weed Control	92,453	103,402	107,765	119,852	12,087
Street Signs & Markings	291,484	192,440	265,810	293,379	27,569
Curb & Gutter	81,064	24,597	65,617	59,073	(6,544)

City of Wisconsin Rapids 2016 Budget General Fund

Budget Account	Actual 2014	Actual 09/30/15	Budget 2015	Budget 2016	Increase (Decrease)
Public Works (Continued)					
Sidewalk	30,088	15,489	75,836	61,805	(14,031)
Street Lighting	428,117	348,045	440,000	465,000	25,000
Traffic Control	113,559	69,663	100,585	121,767	21,182
Airport	68,660	71,354	71,354	85,493	14,139
Garbage Collection	456,249	314,977	476,569	460,986	(15,583)
Landfill Contract	276,101	190,887	276,315	298,048	21,733
City Landfill Site	53,685	28,751	54,670	52,469	(2,201)
Recycling	213,397	141,240	204,685	210,176	5,491
Composting	271,913	176,702	240,951	238,387	(2,564)
Total Public Works	\$ 4,878,077	\$ 3,163,050	\$ 4,568,364	\$ 4,706,080	\$ 137,716
Education & Recreation					
Witter Field	\$ 71,999	\$ 39,300	\$ 68,875	\$ 76,599	\$ 7,724
Mead Field	42,861	31,006	50,279	49,832	(447)
Other Green Areas	65,118	65,955	65,671	66,963	1,292
Bike Trails	2,209	9,798	25,641	17,720	(7,921)
Mead Swimming Pool	65,795	54,539	72,439	74,679	2,240
Recreation Department	121,277	84,257	121,041	120,409	(632)
Park Department	291,098	221,405	363,009	367,124	4,115
Tree Care	110,891	42,438	124,253	117,763	(6,490)
Library	1,656,301	1,356,895	1,818,580	1,741,356	(77,224)
City Zoo	70,501	65,694	66,231	68,134	1,903
Special Events / Community Ben	48,480	29,091	48,343	48,811	468
Christmas Decorations	27,540	12,453	36,755	33,129	(3,626)
Total Education & Recreation	\$ 2,574,070	\$ 2,012,831	\$ 2,861,117	\$ 2,782,519	\$ (78,598)
Development					
Planning & Economic Development	\$ 155,678	\$ 123,446	\$ 242,049	\$ 239,005	\$ (3,044)
Room Tax - Economic Development	21,016	30,205	41,250	44,688	3,438
Heart of Wisconsin	25,000	25,000	25,000	25,000	-
Total Development	\$ 201,694	\$ 178,651	\$ 308,299	\$ 308,693	\$ 394
Health & Human Services					
Humane Society	\$ 72,467	\$ 73,500	\$ 74,000	\$ 75,000	\$ 1,000
Lowell Center	200,104	138,809	200,189	177,710	(22,479)
Cemetery	59,817	67,196	69,330	70,294	964
Total Health & Human Services	\$ 332,388	\$ 279,505	\$ 343,519	\$ 323,004	\$ (20,515)

City of Wisconsin Rapids 2016 Budget General Fund

Budget Account	Actual 2014	Actual 09/30/15	Budget 2015	Budget 2016	Increase (Decrease)
Outlay					
Information Technology	\$ 39,932	\$ 30,492	\$ 82,975	\$ 67,975	\$ (15,000)
Office Equipment	48,126	-	-	-	-
Engineering Department	-	2,196	6,151	-	(6,151)
Elections	-	-	2,500	2,500	-
City Property	8,682	6,767	4,000	5,000	1,000
Police Department	81,141	5,204	10,100	10,400	300
Police Depreciation	-	68,604	125,300	135,300	10,000
Fire Department	7,951	18,174	36,113	15,300	(20,813)
Fire/Ambulance Depreciation	58,524	257,307	168,250	121,700	(46,550)
Emergency Communications	6,675	29,647	20,000	-	(20,000)
Witter Field	-	1,513	10,800	10,800	-
Park Department	96,854	63,961	63,750	69,062	5,312
Municipal Building Improvement	-	13,328	-	-	-
Total Outlay	\$ 347,885	\$ 497,193	\$ 529,939	\$ 438,037	\$ (91,902)
Contingency					
Contingency	\$ -	\$ -	\$ -	\$ 56,188	\$ 56,188
Total Contingency	\$ -	\$ -	\$ -	\$ 56,188	\$ 56,188
Total Expenditures	\$ 19,088,502	\$ 14,096,337	\$ 19,846,203	\$ 19,953,048	\$ 106,845

City of Wisconsin Rapids 2016 Budget General Fund

Budget Account	Actual 2014	Actual 09/30/15	Budget 2015	Budget 2016	Increase (Decrease)
Taxes					
General Property Tax	\$ 8,954,264	\$ 9,183,224	\$ 9,183,223	\$ 9,196,035	\$ 12,812
Omitted Property / Refunded Taxes	-	-	-	-	-
Property Tax Equivalent	1,651,505	1,657,025	1,660,000	1,736,222	76,222
Taxes-Housing Authority	44,767	46,292	44,750	46,300	1,550
Payment in Lieu of Taxes	29,334	24,188	29,334	29,334	-
Interest on Taxes	12,287	12,660	15,000	13,000	(2,000)
Mobile Home Fees	51,554	40,129	51,000	51,500	500
Total Taxes	\$ 10,743,711	\$ 10,963,518	\$ 10,983,307	\$ 11,072,391	\$ 89,084
Licenses					
Liquor & Malt Beverage	\$ 23,328	\$ 32,730	\$ 32,000	\$ 32,000	\$ -
Operators License	10,250	7,575	10,000	10,000	-
Cigarette License	2,308	2,400	2,375	2,375	-
Dog License Refunds/County	842	762	1,725	850	(875)
Bicycle Licenses	345	315	200	300	100
Cat Licenses	371	227	375	375	-
Dog License Penalties	485	247	525	500	(25)
Sundry Licenses	1,715	693	1,000	1,000	-
Total Licenses	\$ 39,644	\$ 44,949	\$ 48,200	\$ 47,400	\$ (800)
Permits					
Building Permits	\$ 233,383	\$ 198,579	\$ 116,500	\$ 116,500	\$ -
Parking Permits	1,374	1,394	1,500	1,375	(125)
Sundry Permits	28,660	16,124	13,375	14,000	625
Total Permits	\$ 263,417	\$ 216,097	\$ 131,375	\$ 131,875	\$ 500
Fines & Forfeitures					
Court Fines & Costs	\$ 4,247	\$ 1,462	\$ 2,150	\$ 1,750	\$ (400)
Municipal Court Fines & Costs	211,638	173,417	243,800	225,000	(18,800)
Parking Violation Forfeitures	22,220	17,656	28,600	22,250	(6,350)
Total Fines & Forfeitures	\$ 238,105	\$ 192,535	\$ 274,550	\$ 249,000	\$ (25,550)
Intergovernmental					
Connecting Highway Aids	\$ 313,955	\$ 236,828	\$ 315,770	\$ 318,056	\$ 2,286
General Transportation Aids	897,839	686,908	917,653	902,480	(15,173)
Shared Revenue from State	3,797,166	1,031,011	3,795,609	3,797,391	1,782

City of Wisconsin Rapids

2016 Budget

General Fund

Budget Account	Actual 2014	Actual 09/30/15	Budget 2015	Budget 2016	Increase (Decrease)
Intergovernmental (Continued)					
State Payment-Municipal Services	\$ 36,458	\$ 34,296	\$ 36,465	\$ 34,300	\$ (2,165)
Expenditure Restraint Program	145,007	167,634	461,669	457,732	(3,937)
Recycling Grant	72,239	72,291	72,000	72,000	-
State Fire Insurance Tax	43,468	40,281	43,000	40,250	(2,750)
Wood County Library Aid	437,657	477,856	477,856	494,312	16,456
Haz-Mat	-	-	-	-	-
State Aid - Computer Tax Exemption	145,007	167,634	164,785	182,335	17,550
Total Intergovernmental	\$ 5,888,796	\$ 2,914,739	\$ 6,284,807	\$ 6,298,856	\$ 14,049
Special Assessments					
Street Surfacing	\$ 52,642	\$ 69,645	\$ 58,450	\$ 103,150	\$ 44,700
Sewer & Water	28,443	60,990	27,425	46,850	19,425
Curb & Gutter	24,142	41,078	33,300	44,175	10,875
Sidewalk	28,460	55,118	28,275	34,025	5,750
Weed Cutting	3,800	6,087	3,500	5,000	1,500
Assessor Plats	4,688	6,193	5,000	2,500	(2,500)
Snow Removal	3,300	1,900	5,000	2,500	(2,500)
Total Special Assessments	\$ 145,475	\$ 241,011	\$ 160,950	\$ 238,200	\$ 77,250
Miscellaneous					
Cell Tower Lease	\$ 43,099	\$ 32,324	\$ 39,000	\$ 43,000	\$ 4,000
Coffeehouse	20,423	16,004	22,500	22,500	-
Total Miscellaneous	\$ 63,522	\$ 48,328	\$ 61,500	\$ 65,500	\$ 4,000
Interest					
Investment Interest	\$ 17,946	\$ 19,421	\$ 22,000	\$ 25,000	\$ 3,000
Special Assessment Interest	24,040	23,798	23,550	21,066	(2,484)
Total Interest	\$ 41,986	\$ 43,219	\$ 45,550	\$ 46,066	\$ 516
Charges of Service					
Publication Fees	\$ 1,580	\$ 1,555	\$ 1,600	\$ 1,600	\$ -
Special Assessment Inquiry Fees	9,400	9,511	10,850	10,000	(850)
City Clerk Revenue	310	30	175	100	(75)
City Treasurer Revenue	20,040	10,001	10,000	20,000	10,000
Police Department Revenue	2,814	1,850	2,250	2,500	250

City of Wisconsin Rapids 2016 Budget General Fund

Budget Account	Actual 2014	Actual 09/30/15	Budget 2015	Budget 2016	Increase (Decrease)
Charges for Service (Continued)					
Fire Department Revenue	715	271	450	500	50
Ambulance Revenue	1,108,536	831,914	1,072,250	1,087,125	14,875
Ambulance Contracts	4,200	4,200	4,200	4,200	-
Building Inspector Revenue	9,385	2,850	2,500	3,600	1,100
Landfill Surcharge	157,267	97,939	145,000	145,000	-
Street Department Revenue	17,745	1,567	22,150	20,000	(2,150)
Library	53,081	38,717	56,300	49,300	(7,000)
Swimming Pool	8,702	10,977	10,525	10,525	-
Park Department	8,408	9,988	12,100	10,000	(2,100)
Witter Field Lease	12,860	14,492	15,850	14,500	(1,350)
Recreation Department	22,865	20,166	22,000	23,000	1,000
WRPS - School Liaison	55,368	41,038	55,500	53,800	(1,700)
Compost Fees	29,006	26,330	23,725	25,750	2,025
Engineering Revenue	2,250	2,450	2,600	2,600	-
Total Charges for Service	\$ 1,524,532	\$ 1,125,846	\$ 1,470,025	\$ 1,484,100	\$ 14,075
Other Financing Sources					
Fund Balance Applied - General	\$ -	\$ -	\$ 185,939	\$ 185,910	\$ (29)
Fund Balance Applied - Roof	-	-	50,000	-	(50,000)
Fund Balance Applied - Library	-	-	45,000	20,000	(25,000)
Transfer From Room Tax Fund	118,157	77,267	105,000	113,750	8,750
Total Other Financing Sources	\$ 118,157	\$ 77,267	\$ 385,939	\$ 319,660	\$ (66,279)
Total Revenues	\$ 19,067,345	\$ 15,867,509	\$ 19,846,203	\$ 19,953,048	\$ 106,845

City of Wisconsin Rapids

2016 Budget

Debt Service Fund

Budget Account	Actual 2014	Actual 09/30/15	Budget 2015	Budget 2016	Increase (Decrease)
General Obligation Debt					
Principal - G.O. Note	\$ 794,326	\$ 720,656	\$ 720,656	\$ 706,996	\$ (13,660)
Principal - G.O. Bond	730,000	760,000	760,000	1,250,000	490,000
Principal - Lease	7,830	8,244	8,244	8,679	435
Interest - G.O. Note	106,738	59,693	81,881	81,990	109
Interest - G.O. Bond	206,931	113,689	195,586	345,710	150,124
Interest - Lease	2,297	1,884	1,884	1,449	(435)
Paying Agent Service Charge	363	4,889	750	5,000	4,250
Total General Obligation Debt	\$ 1,848,485	\$ 1,669,055	\$ 1,769,001	\$ 2,399,824	\$ 630,823
Clean Water Fund Loan					
Principal	\$ 1,217,385	\$ 1,258,751	\$ 1,258,751	\$ 1,301,524	\$ 42,773
Interest	771,533	375,425	729,464	685,965	(43,499)
Total Clean Water Fund Loan	\$ 1,988,918	\$ 1,634,176	\$ 1,988,215	\$ 1,987,489	\$ (726)
Total Expenditures	\$ 3,837,403	\$ 3,303,231	\$ 3,757,216	\$ 4,387,313	\$ 630,097
Taxes					
General Property Taxes	\$ 1,193,285	\$ 1,134,607	\$ 1,134,607	\$ 1,193,532	\$ 58,925
Total Taxes	\$ 1,193,285	\$ 1,134,607	\$ 1,134,607	\$ 1,193,532	\$ 58,925
Other Financing Sources					
WWLC Pension Bond Contribution	\$ 46,254	\$ 43,002	\$ 47,678	\$ 701,685	\$ 654,007
Transfer From Centralia Center Fund	62,993	62,910	62,910	70,173	7,263
Transfer From Waste Water Fund	2,005,539	1,651,308	2,005,347	2,005,309	(38)
Transfer From TID No. 6	377,769	357,111	357,111	304,254	(52,857)
Transfer From TID No. 7	152,453	149,563	149,563	112,360	(37,203)
Fund Balance Applied	-	-	-	-	-
Total Other Financing Sources	\$ 2,645,008	\$ 2,263,894	\$ 2,622,609	\$ 3,193,781	\$ 571,172
Total Revenues	\$ 3,838,293	\$ 3,398,501	\$ 3,757,216	\$ 4,387,313	\$ 630,097

City of Wisconsin Rapids
2016 Budget
Centralia Center Fund

Budget Account	Actual 2014	Actual 09/30/15	Budget 2015	Budget 2016	Increase (Decrease)
Centralia Center Operating					
Senior Resource Center	\$ 47,518	\$ 30,032	\$ 44,647	\$ 43,820	\$ (827)
Commercial Lease Space	123,350	82,532	122,398	114,031	(8,367)
Replacement Reserves	-	-	25,000	25,000	-
Total Centralia Center Operating	\$ 170,868	\$ 112,564	\$ 192,045	\$ 182,851	\$ (9,194)
Other Financing Uses					
Transfer to Debt Service Fund					
Senior Resource Center	\$ 43,520	\$ 42,838	\$ 42,838	\$ 42,134	\$ (704)
Commercial Lease Space	19,473	20,072	20,072	28,039	7,967
Lease Reserve					
Senior Resource Center	-	-	12,591	11,872	(719)
Commercial Lease Space	-	-	-	-	-
Total Other Financing Uses	\$ 62,993	\$ 62,910	\$ 75,501	\$ 82,045	\$ 6,544
Total Expenditures	\$ 233,861	\$ 175,474	\$ 267,546	\$ 264,896	\$ (2,650)

City of Wisconsin Rapids
2016 Budget
Centralia Center Fund

Budget Account	Actual 2014	Actual 09/30/15	Budget 2015	Budget 2016	Increase (Decrease)
Taxes					
General Property Taxes	\$ 75,411	\$ 78,456	\$ 78,456	\$ 83,554	\$ 5,098
Total Taxes	\$ 75,411	\$ 78,456	\$ 78,456	\$ 83,554	\$ 5,098
Charges for Service					
Lease Revenue					
Senior Resource Center	\$ 80,195	\$ 63,665	\$ 79,402	\$ 79,402	\$ -
Commercial Lease Space	50,175	43,238	61,591	66,006	4,415
Utility Contribution					
Senior Resource Center	17,256	11,006	20,785	18,420	(2,365)
Commercial Lease Space	17,735	13,968	19,762	17,514	(2,248)
Total Charges for Service	\$ 165,361	\$ 131,877	\$ 181,540	\$ 181,342	\$ (198)
Other Financing Sources					
Fund Balance Applied	\$ -	\$ -	\$ 7,550	\$ -	\$ (7,550)
Total Other Financing Sources	\$ -	\$ -	\$ 7,550	\$ -	\$ (7,550)
Total Revenues	\$ 240,772	\$ 210,333	\$ 267,546	\$ 264,896	\$ (2,650)

City of Wisconsin Rapids 2016 Budget Room Tax Fund

Budget Account	Actual 2014	Actual 09/30/15	Budget 2015	Budget 2016	Increase (Decrease)
Development					
WRACVB	\$ 219,435	\$ 143,496	\$ 195,000	\$ 211,250	\$ 16,250
Total Development	\$ 219,435	\$ 143,496	\$ 195,000	\$ 211,250	\$ 16,250
Other Financing Uses					
Transfer to General Fund					
Economic Development	\$ 46,419	\$ 30,355	\$ 41,250	\$ 44,688	\$ 3,438
Park Department Outlay	71,739	46,912	63,750	69,062	5,312
Total Other Financing Uses	\$ 118,158	\$ 77,267	\$ 105,000	\$ 113,750	\$ 8,750
Total Expenditures	\$ 337,593	\$ 220,763	\$ 300,000	\$ 325,000	\$ 25,000
Taxes					
Room Accommodation Tax	\$ 341,531	\$ 216,477	\$ 300,000	\$ 325,000	\$ 25,000
Total Taxes	\$ 341,531	\$ 216,477	\$ 300,000	\$ 325,000	\$ 25,000
Total Revenues	\$ 341,531	\$ 216,477	\$ 300,000	\$ 325,000	\$ 25,000

City of Wisconsin Rapids
2016 Budget
River Cities Community Access Fund

Budget Account	Actual 2014	Actual 09/30/15	Budget 2015	Budget 2016	Increase (Decrease)
General Government					
Public Access	\$ 198,447	\$ 157,357	\$ 233,570	\$ 250,524	\$ 16,954
Contingency	-	-	414	27,476	27,062
Total General Government	\$ 198,447	\$ 157,357	\$ 233,984	\$ 278,000	\$ 44,016
Outlay					
Public Access Outlay	\$ 6,246	\$ 31,827	\$ 38,516	\$ 23,000	\$ (15,516)
Total Outlay	\$ 6,246	\$ 31,827	\$ 38,516	\$ 23,000	\$ (15,516)
Total Expenditures	\$ 204,693	\$ 189,184	\$ 272,500	\$ 301,000	\$ 28,500
Licenses					
Franchise Fees	\$ 277,175	\$ 224,221	\$ 269,500	\$ 298,000	\$ 28,500
Total Licenses	\$ 277,175	\$ 224,221	\$ 269,500	\$ 298,000	\$ 28,500
Charges for Service					
RCCA Revenue	\$ 3,469	\$ 891	\$ 3,000	\$ 1,000	\$ (2,000)
Municipal Contributions	1,000	2,150	-	2,000	2,000
Total Charges for Service	\$ 4,469	\$ 3,041	\$ 3,000	\$ 3,000	\$ -
Other Financing Sources					
Fund Balance Applied	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Financing Uses	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 281,644	\$ 227,262	\$ 272,500	\$ 301,000	\$ 28,500

City of Wisconsin Rapids
2016 Budget
Mass Transit Fund

Budget Account	Actual 2014	Actual 09/30/15	Budget 2015	Budget 2016	Increase (Decrease)
Public Works					
Mass Transit Operating	\$ 853,145	\$ 378,512	\$ 852,720	\$ 869,835	\$ 17,115
Total Public Works	\$ 853,145	\$ 378,512	\$ 852,720	\$ 869,835	\$ 17,115
Outlay					
Mass Transit Outlay	\$ 66,494	\$ 68,478	\$ 102,057	\$ 96,120	\$ (5,937)
Total Outlay	\$ 66,494	\$ 68,478	\$ 102,057	\$ 96,120	\$ (5,937)
Total Expenditures	\$ 919,639	\$ 446,990	\$ 954,777	\$ 965,955	\$ 11,178
Taxes					
Property Taxes	\$ 38,789	\$ 31,142	\$ 31,142	\$ 57,555	\$ 26,413
Total Taxes	\$ 38,789	\$ 31,142	\$ 31,142	\$ 57,555	\$ 26,413
Intergovernmental					
Federal Transit Aids	\$ 329,132	\$ 74,440	\$ 362,466	\$ 394,734	\$ 32,268
State Transit Aids	226,885	167,679	213,758	186,666	(27,092)
Total Intergovernmental	\$ 556,017	\$ 242,119	\$ 576,224	\$ 581,400	\$ 5,176
Charges for Service					
Operating Revenues	\$ -	\$ -	\$ 327,000	\$ 327,000	\$ -
Total Charges for Service	\$ -	\$ -	\$ 327,000	\$ 327,000	\$ -
Other Financing Sources					
Fund Balance Applied	\$ -	\$ -	\$ 20,411	\$ -	\$ (20,411)
Total Other Financing Uses	\$ -	\$ -	\$ 20,411	\$ -	\$ (20,411)
Total Revenues	\$ 594,806	\$ 273,261	\$ 954,777	\$ 965,955	\$ 11,178

City of Wisconsin Rapids
2016 Budget
Retiree Health Insurance Fund

Budget Account	Actual 2014	Actual 09/30/15	Budget 2015	Budget 2016	Increase (Decrease)
General Government					
Retiree Health Insurance	\$ 51,450	\$ 39,486	\$ 53,807	\$ 68,976	\$ 15,169
Total General Government	\$ 51,450	\$ 39,486	\$ 53,807	\$ 68,976	\$ 15,169
Public Safety					
Retiree Health Insurance	\$ 318,400	\$ 209,919	\$ 286,052	\$ 267,906	\$ (18,146)
Total Public Safety	\$ 318,400	\$ 209,919	\$ 286,052	\$ 267,906	\$ (18,146)
Public Works					
Retiree Health Insurance	\$ 149,134	\$ 111,307	\$ 151,674	\$ 166,410	\$ 14,736
Total Public Works	\$ 149,134	\$ 111,307	\$ 151,674	\$ 166,410	\$ 14,736
Education & Recreation					
Retiree Health Insurance	\$ 37,780	\$ 26,283	\$ 35,815	\$ 34,372	\$ (1,443)
Total Education & Recreation	\$ 37,780	\$ 26,283	\$ 35,815	\$ 34,372	\$ (1,443)
Total Expenditures	\$ 556,764	\$ 386,995	\$ 527,348	\$ 537,664	\$ 10,316

City of Wisconsin Rapids
2016 Budget
Retiree Health Insurance Fund

Budget Account	Actual 2014	Actual 09/30/15	Budget 2015	Budget 2016	Increase (Decrease)
Taxes					
Property Taxes	\$ 192,019	\$ 164,202	\$ 164,202	\$ 146,778	\$ (17,424)
Total Taxes	\$ 192,019	\$ 164,202	\$ 164,202	\$ 146,778	\$ (17,424)
Miscellaneous					
Retiree Premium Contribution	\$ 260,931	\$ 198,862	\$ 269,376	\$ 275,252	\$ 5,876
Incidental Labor Account	88,645	67,899	93,770	115,634	21,864
Total Intergovernmental	\$ 349,576	\$ 266,761	\$ 363,146	\$ 390,886	\$ 27,740
Other Financing Sources					
Fund Balance Applied	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Financing Uses	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 541,595	\$ 430,963	\$ 527,348	\$ 537,664	\$ 10,316

City of Wisconsin Rapids
2016 Budget
Storm Water Utility Fund

Budget Account	Actual 2014	Actual 09/30/15	Budget 2015	Budget 2016	Increase (Decrease)
Public Works					
Street Sweeping	\$ 337,596	\$ 258,991	\$ 274,250	\$ 316,026	\$ 41,776
Storm Sewer Maintenance	423,981	144,495	177,957	252,378	74,421
Storm Water Management	13,543	3,417	25,384	5,826	(19,558)
Administrative	34,243	36,304	129,489	123,549	(5,940)
Total Public Works	\$ 809,363	\$ 443,207	\$ 607,080	\$ 697,779	\$ 90,699
Other Financing Uses					
Transfer to Public Works Construction Fund	\$ -	\$ -	\$ -	\$ 138,238	\$ 138,238
Total Other Financing Uses	\$ -	\$ -	\$ -	\$ 138,238	\$ 138,238
Total Expenditures	\$ 809,363	\$ 443,207	\$ 607,080	\$ 836,017	\$ 228,937
Taxes					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Total Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Service					
Storm Water Utility Fee	\$ 658,443	\$ 441,918	\$ 653,000	\$ 663,500	\$ 10,500
Total Charges for Service	\$ 658,443	\$ 441,918	\$ 653,000	\$ 663,500	\$ 10,500
Other Financing Sources					
Fund Balance Applied (Reserved)	\$ -	\$ -	\$ (45,920)	\$ 172,517	\$ 218,437
Total Other Financing Uses	\$ -	\$ -	\$ (45,920)	\$ 172,517	\$ 218,437
Total Revenues	\$ 658,443	\$ 441,918	\$ 607,080	\$ 836,017	\$ 228,937

City of Wisconsin Rapids 2016 Budget Sewer Utility Fund

Budget Account	Actual 2014	Actual 09/30/15	Budget 2015	Budget 2016	Increase (Decrease)
Public Works					
Sanitary Sewer Maintenance	\$ 219,369	\$ 131,231	\$ 279,441	\$ 280,373	\$ 932
Wastewater Treatment Plant	1,353,195	1,083,353	1,332,063	1,393,833	61,770
Wastewater Lift Stations	144,244	93,026	156,299	156,285	(14)
Sludge Drying Beds	42,390	37,351	63,850	63,752	(98)
Sewer Utility Billing	312,889	233,167	330,000	315,755	(14,245)
Total Public Works	\$ 2,072,087	\$ 1,578,128	\$ 2,161,653	\$ 2,209,998	\$ 48,345
Outlay					
Sewage Disposal Outlay	\$ 443,924	\$ 9,753	\$ 156,000	\$ 485,020	\$ 329,020
Capital Improvement Fund	151,523	-	20,000	20,000	-
Sanitary Sewer Depreciation	-	-	114,505	117,650	3,145
Waste Water Replacement Account	43,951	34,165	268,750	278,750	10,000
Total Outlay	\$ 639,398	\$ 43,918	\$ 559,255	\$ 901,420	\$ 342,165
Other Financing Uses					
Transfer to Debt Service Fund	\$ 2,005,539	\$ 1,651,308	\$ 2,005,347	\$ 2,005,308	\$ (39)
Transfer to Public Works Construction Fund	450,715	-	301,783	847,250	545,467
Total Other Financing Uses	\$ 2,456,254	\$ 1,651,308	\$ 2,307,130	\$ 2,852,558	\$ 545,428
Total Expenditures	\$ 5,167,739	\$ 3,273,354	\$ 5,028,038	\$ 5,963,976	\$ 935,938

City of Wisconsin Rapids 2016 Budget Sewer Utility Fund

Budget Account	Actual 2014	Actual 09/30/15	Budget 2015	Budget 2016	Increase (Decrease)
Charges for Service					
Sewer Use Fees	\$ 3,497,677	\$ 2,316,040	\$ 3,525,000	\$ 3,503,275	\$ (21,725)
Septic Haulers	29,932	81,341	20,000	50,000	30,000
Municipal Service Agreements	168,730	168,962	156,000	181,815	25,815
Industrial Service Agreements	966,519	516,663	966,390	966,150	(240)
WWLC Blow-off Revenue	43,466	26,584	69,750	36,675	(33,075)
Landfill - Leachate	47,702	78,331	63,500	200,000	136,500
Other	8,000	6,000	8,000	8,000	-
Total Charges for Service	\$ 4,762,026	\$ 3,193,921	\$ 4,808,640	\$ 4,945,915	\$ 137,275
Interest					
Interest Earnings	\$ 3,645	\$ 3,671	\$ 5,000	5,000	\$ -
Total Interest	\$ 3,645	\$ 3,671	\$ 5,000	\$ 5,000	\$ -
Other Financing Sources					
Transfer From Fleet Replacement Fund Balance Applied	\$ -	\$ -	\$ -	\$ -	\$ -
Unassigned	-	-	214,398	571,061	356,663
Sanitary Sewer Depreciation Fund	-	-	-	442,000	442,000
Capital Outlay Carryover	-	-	-	-	-
Capital Improvement Fund	-	-	-	-	-
Total Other Financing Sources	\$ -	\$ -	\$ 214,398	\$ 1,013,061	\$ 798,663
Total Revenues	\$ 4,765,671	\$ 3,197,592	\$ 5,028,038	\$ 5,963,976	\$ 935,938

City of Wisconsin Rapids
2016 Budget
Public Works Construction Fund

Budget Account	Actual 2014	Actual 09/30/15	Budget 2015	Budget 2016	Increase (Decrease)
Outlay					
Street Construction	\$ 1,026,087	\$ 755,635	\$ 1,396,746	\$ 1,531,657	\$ 134,911
Traffic Control	46,301	12	5,000	-	(5,000)
Water Main	398,121	171,766	390,959	197,220	(193,739)
Sanitary Sewer Construction	450,715	241,205	301,783	847,250	545,467
Storm Sewer Construction	365,370	276,471	529,871	468,004	(61,867)
Property Acquisition Fund	328,412	-	25,000	30,000	5,000
Highway Rehabilitation	43,569	165,502	104,140	210,147	106,007
Sidewalk	47,363	382,528	48,000	-	(48,000)
Total Outlay	\$ 2,705,938	\$ 1,993,119	\$ 2,801,499	\$ 3,284,278	\$ 482,779
Total Expenditures	\$ 2,705,938	\$ 1,993,119	\$ 2,801,499	\$ 3,284,278	\$ 482,779
Taxes					
Property Taxes	\$ 984,550	\$ 958,970	\$ 958,970	\$ 981,604	\$ 22,634
Total Taxes	\$ 984,550	\$ 958,970	\$ 958,970	\$ 981,604	\$ 22,634
Intergovernmental					
Grants	\$ -	\$ -	\$ 108,787	\$ 53,577	\$ (55,210)
Total Intergovernmental	\$ -	\$ -	\$ 108,787	\$ 53,577	\$ (55,210)
Charges for Service					
Cost Reimbursement	\$ 390,573	\$ 171,766	\$ 390,959	\$ 197,220	\$ (193,739)
Total Charges for Service	\$ 390,573	\$ 171,766	\$ 390,959	\$ 197,220	\$ (193,739)
Other Financing Sources					
Transfer From Sewer Utility Fund	\$ 450,715	\$ 241,205	\$ 301,783	\$ 847,250	\$ 545,467
Transfer From Storm Sewer Utility	-	-	-	138,238	138,238
Proceeds From Long-term Debt	-	957,525	1,000,000	1,066,389	66,389
Fund Balance Applied	-	-	41,000	-	(41,000)
Total Other Financing Sources	\$ 450,715	\$ 1,198,730	\$ 1,342,783	\$ 2,051,877	\$ 709,094
Total Revenues	\$ 1,825,838	\$ 2,329,466	\$ 2,801,499	\$ 3,284,278	\$ 482,779

City of Wisconsin Rapids
2016 Budget
Tax Incremental District No. 6 Fund

Budget Account	Actual 2014	Actual 09/30/15	Budget 2015	Budget 2016	Increase (Decrease)
Outlay					
Rapids East Commerce Center	\$ 150	\$ 150	\$ 85,464	\$ 56,808	\$ (28,656)
Total Outlay	\$ 150	\$ 150	\$ 85,464	\$ 56,808	\$ (28,656)
Other Financing Uses					
Transfer to Debt Service Fund	\$ 377,769	\$ 357,111	\$ 357,111	\$ 304,254	\$ (52,857)
Total Other Financing Uses	\$ 377,769	\$ 357,111	\$ 357,111	\$ 304,254	\$ (52,857)
Total Expenditures	\$ 377,919	\$ 357,261	\$ 442,575	\$ 361,062	\$ (81,513)
Taxes					
Tax Increment	\$ 222,632	\$ 332,270	\$ 332,270	\$ 345,855	\$ 13,585
Total Taxes	\$ 222,632	\$ 332,270	\$ 332,270	\$ 345,855	\$ 13,585
Intergovernmental					
State Aid - Computer Tax Exemption	\$ 1,198	\$ 1,186	\$ 1,186	\$ 1,978	\$ 792
Total Intergovernmental	\$ 1,198	\$ 1,186	\$ 1,186	\$ 1,978	\$ 792
Special Assessments					
Guaranteed Tax Increment	\$ 44,789	\$ 32,704	\$ -	\$ 32,705	\$ 32,705
Total Special Assessments	\$ 44,789	\$ 32,704	\$ -	\$ 32,705	\$ 32,705
Other Financing Sources					
Fund Balance Applied / (Reserved)	\$ -	\$ -	\$ 109,119	\$ (19,476)	\$ (128,595)
Total Other Financing Sources	\$ -	\$ -	\$ 109,119	\$ (19,476)	\$ (128,595)
Total Revenues	\$ 268,619	\$ 366,160	\$ 442,575	\$ 361,062	\$ (81,513)

City of Wisconsin Rapids
2016 Budget
Tax Incremental District No. 7 Fund

Budget Account	Actual 2014	Actual 09/30/15	Budget 2015	Budget 2016	Increase (Decrease)
Outlay					
Downtown Revitalization	\$ 418,244	\$ -	\$ -	\$ -	\$ -
Total Outlay	\$ 418,244	\$ -	\$ -	\$ -	\$ -
Other Financing Uses					
Transfer to Debt Service Fund	\$ 152,453	\$ 149,563	\$ 153,128	\$ 112,360	\$ (40,768)
Total Other Financing Uses	\$ 152,453	\$ 149,563	\$ 153,128	\$ 112,360	\$ (40,768)
Total Expenditures	\$ 570,697	\$ 149,563	\$ 153,128	\$ 112,360	\$ (40,768)
Taxes					
Tax Increment	\$ 69,988	\$ 140,927	\$ 140,927	\$ 104,142	\$ (36,785)
Total Taxes	\$ 69,988	\$ 140,927	\$ 140,927	\$ 104,142	\$ (36,785)
Intergovernmental					
State Aid - Computer Tax Exemption	\$ 13,879	\$ 11,353	\$ 11,353	\$ 11,779	\$ 426
Total Intergovernmental	\$ 13,879	\$ 11,353	\$ 11,353	\$ 11,779	\$ 426
Special Assessments					
Special Assessment Revenues	\$ 52,024	\$ -	\$ -	\$ -	\$ -
Total Special Assessments	\$ 52,024	\$ -	\$ -	\$ -	\$ -
Other Financing Sources					
Transfer From Public Works Construction Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Proceeds From Long-term Debt	-	-	-	-	-
Fund Balance Applied (Reserved)	-	-	848	(3,561)	(4,409)
Total Other Financing Sources	\$ -	\$ -	\$ 848	\$ (3,561)	\$ (4,409)
Total Revenues	\$ 135,891	\$ 152,280	\$ 153,128	\$ 112,360	\$ (40,768)

**City of Wisconsin Rapids
2016 Budget
Tax Rate Calculations**

Assessment as of January 1 (Including TID)

Description	2013	2014	2015	Increase (Decrease)	Percent Change
Assessed Value	\$ 1,003,823,900	\$ 1,002,761,500	\$ 999,810,100	\$ (2,951,400)	-0.3%
Equalized Value	\$ 997,745,200	\$ 1,000,004,300	\$ 1,011,657,700	\$ 11,653,400	1.2%
Equalized Value - Exempt Computers	\$ 12,518,200	\$ 14,266,400	\$ 15,821,200	\$ 1,554,800	10.9%
Assessment Ratio	100.61%	100.41%	98.83%		

Total Tax Levy (Includes TID Increment)

Taxing Entity	2014	2015	2016	(Decrease)	Change
State	\$ 169,323.35	\$ 169,706.73	\$ 171,684.38	\$ 1,977.65	1.2%
Wood County	4,680,970.84	4,803,681.09	4,864,620.80	60,939.71	1.3%
WRPS	10,419,700.47	10,451,150.85	10,660,831.64	209,680.79	2.0%
MSTC	1,724,583.78	833,560.52	844,113.02	10,552.50	1.3%
Wisconsin Rapids	11,557,573.65	11,750,331.09	11,848,002.85	97,671.76	0.8%
	\$ 28,552,152.09	\$ 28,008,430.28	\$ 28,389,252.69	\$ 380,822.41	1.4%

Tax Rate

Taxing Entity	2014	2015	2016	(Decrease)	Change
State	\$ 0.169	\$ 0.169	\$ 0.172	\$ 0.003	1.6%
Wood County	4.663	4.790	4.866	0.076	1.6%
WRPS	10.380	10.422	10.663	0.241	2.3%
MSTC	1.718	0.831	0.844	0.013	1.6%
Wisconsin Rapids	11.514	11.718	11.850	0.132	1.1%
Total Gross Tax Rate	\$ 28.444	\$ 27.930	\$ 28.395	\$ 0.465	1.7%
State Tax Credit	\$ 1,532,838.45	\$ 1,583,388.57	\$ 1,848,416.34	\$ 265,027.77	16.7%
State Tax Credit Rate	1.527	1.579	1.849	0.270	17.1%
Total Net Tax Rate	\$ 26.917	\$ 26.351	\$ 26.546	\$ 0.195	0.7%

City of Wisconsin Rapids
2016 Budget
Tax Increment District (TID) Calculations

	(a)	(b)	(c)	(d)	(e)	(f)
Taxing Jurisdiction	Apportioned Levy	Equalized Value (Less TID)	Interim Rate (a) / (b)	Equalized Value (With TID)	Total Amount to Be Levied (c) x (d)	Tax Increment (e) - (a)
Wood County	\$ 4,787,042.80	\$ 995,524,400	\$ 0.004808564	\$ 1,011,657,700	\$ 4,864,620.80	\$ 77,578.00
WRPS	10,490,819.00	\$ 995,524,400	0.010537983	\$ 1,011,657,700	10,660,831.64	170,012.64
MSTC	830,651.13	\$ 995,524,400	0.000834386	\$ 1,011,657,700	844,113.02	13,461.89
Wisconsin Rapids	<u>11,659,058.00</u>	\$ 995,524,400	<u>0.011711474</u>	\$ 1,011,657,700	<u>11,848,002.85</u>	<u>188,944.85</u>
Total	<u>\$ 27,767,570.93</u>		<u>\$ 0.027892406</u>		<u>\$ 28,217,568.31</u>	<u>\$ 449,997.38</u>
State of WI					<u>171,684.38</u>	
Total Property Tax Levy					<u>\$ 28,389,252.69</u>	

Tax Increment District	Total Equalized Value	Base Value	Value Increment	Interim Rate	Tax Increment
Tax Incremental District No. 6	\$ 16,314,700	\$ 3,915,100	\$ 12,399,600	0.027892406	\$ 345,855.33
Tax Incremental District No. 7	<u>38,683,400</u>	<u>34,949,700</u>	<u>3,733,700</u>	0.027892406	<u>104,142.07</u>
Total	<u>\$ 54,998,100</u>	<u>\$ 38,864,800</u>	<u>\$ 16,133,300</u>		<u>\$ 449,997.38</u>