



City of Wisconsin Rapids

2018 Budget Summary

Final

**Adopted
November 21, 2017**

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Payment Year 2019	Co-muni Code 71291	County Wood
	Account No. 1966	Municipality Type City
		Municipality Wisconsin Rapids

General fund Expenditure Budget		Budget Year	
		Col. 1 2018	Col. 2 2017
Budget Comparison			
1	Total general fund budget expenditures (s. 65.90) (include general fund transfers out to other funds)	\$ 23,408,391	\$ 22,632,382
2	Subtract long-term debt principal and interest payments in general fund budget (include general fund transfers out to debt service fund)	(1,466,383)	(1,205,635)
3	Subtract recycling fee payments in general fund budget (s. 289.645)	(41,300)	(40,775)
4	Subtract required revenue sharing payments to other municipalities (s. 66.0305)	-	-
5	Subtract unreimbursed expenses related to emergency declared under (s. 323.10)	-	-
6	Subtract general fund expenditures for contracted services provided to another local government	-	-
7	Net general fund operating budget expenditures	\$ 21,900,708	\$ 21,385,972
Budget Adjustments for Transfer of Services			
8	Subtract general fund expenditures for services transferred to another local government for first time		-
9	Add general fund expenditures for services assumed from another local government for first time		-
10	Adjusted general fund budget expenditures	\$ 21,900,708	\$ 21,385,972
Budget Change Calculation			
11	2018 Adjusted general fund budget expenditures	\$ 21,900,708	
12	2017 Adjusted general fund budget expenditures	\$ 21,385,972	
13	General fund budget dollar change	\$ 514,736	
14	General fund budget percent change	2.41%	

The general fund budget percentage change must be less than 2.7 % to qualify for a 2019 payment

Expenditure Restraint Reconciliation

General fund expenditures	\$ 20,904,343	\$ 20,035,027
Centralia Center fund property tax levy	84,369	82,836
Mass Transit fund property tax levy	14,131	20,533
Debt Service fund property tax levy	1,471,633	1,210,635
Retiree Health Insurance fund property tax levy	152,915	136,054
Public Works Construction fund property tax levy	781,000	1,147,297
Line 1 - General fund expenditures	\$ 23,408,391	22,632,382
2017 Statement of Taxes, Section D. Line 6	\$ 12,228,133	
General fund expenditures	20,904,343	
Less: General fund property tax levy	(9,724,085)	
Line 1 - General fund expenditures	\$ 23,408,391	
Estimated landfill tonnage	5,900.0	5,825.0
Landfill tipping fee	\$ 46.15	\$ 45.10
Subtotal	\$ 272,285	\$ 262,708
Recycling Fee	\$ 7.00	\$ 7.00
Total Recycling Fee Payments	\$ 41,300	\$ 40,775
Total Sanitary Landfill Contract Budget	\$ 313,585	\$ 303,483

City of Wisconsin Rapids 2018 Budget Budget Summary

Budget Category	2015 Budget	2016 Budget	2017 Budget	2018 Budget	Increase (Decrease)
Expenditures					
General Government	\$ 2,560,861	\$ 2,416,384	\$ 2,726,311	\$ 2,790,484	\$ 64,173
Public Safety	9,247,129	9,374,518	9,794,367	9,868,083	73,716
Public Works	6,143,142	6,440,104	6,374,752	6,760,039	385,287
Sewer	2,149,422	2,209,998	2,267,320	2,383,272	115,952
Education & Recreation	2,876,683	2,821,734	3,233,765	2,891,588	(342,177)
Development	505,227	482,942	665,710	522,235	(143,475)
Health & Human Services	386,941	366,824	379,867	405,985	26,118
Outlay	1,254,767	2,449,459	4,214,113	4,040,572	(173,541)
Construction Projects	2,886,963	3,341,086	8,463,207	19,303,046	10,839,839
Other Financing Uses					
Transfer to Debt Service Fund	2,578,496	2,492,095	2,589,773	2,499,702	(90,071)
Transfer to Other Funds	419,374	1,347,110	2,791,847	2,003,415	(788,432)
Indebtedness	3,757,216	4,387,313	4,577,308	4,773,906	196,598
Contingency	176,908	56,188	275,366	548,036	272,670
Total Expenditures	\$ 34,943,129	\$ 38,185,755	\$ 48,353,706	\$ 58,790,363	\$ 10,436,657
Revenues					
Property Taxes	\$ 11,550,600	\$ 11,659,058	\$ 11,808,325	\$ 12,228,133	\$ 419,808
Tax Increment	473,198	449,997	413,300	427,821	14,521
Other Taxes	2,100,084	2,215,323	2,305,412	2,339,206	33,794
Licenses	317,700	345,400	354,650	361,625	6,975
Permits	131,375	131,875	165,895	166,500	605
Fines & Forfeitures	274,550	249,000	255,250	232,750	(22,500)
Intergovernmental	6,982,357	6,954,052	7,564,965	8,157,388	592,423
Special Assessments	160,950	270,905	223,734	275,230	51,496
Miscellaneous / Gifts & Donations	424,646	480,419	1,883,507	8,082,689	6,199,182
Interest	50,550	51,066	108,175	185,050	76,875
Charges for Service	7,834,164	8,322,131	9,206,552	9,275,603	69,051
Other Financing Sources					
Sale of Property	-	-	-	24,000	24,000
Bond Premium	-	-	174,375	-	(174,375)
Transfers From Other Funds	3,029,392	4,621,689	5,381,619	4,503,118	(878,501)
Proceeds From Long-term Debt	1,000,000	1,066,389	4,514,979	6,335,000	1,820,021
Fund Balance Applied	613,564	1,368,451	3,992,968	6,196,250	2,203,282
Total Revenues	\$ 34,943,129	\$ 38,185,755	\$ 48,353,706	\$ 58,790,363	\$ 10,436,657

City of Wisconsin Rapids 2018 Budget Budget Fund Summary

Budget Category	General Fund	Debt Service Fund	Special Revenue Funds	Capital Projects Funds	Total
Expenditures					
General Government	\$ 2,299,311	\$ -	\$ 491,173	\$ -	\$ 2,790,484
Public Safety	8,148,019	-	1,720,064	-	9,868,083
Public Works	5,038,002	-	1,722,037	-	6,760,039
Sanitary Sewer	-	-	2,383,272	-	2,383,272
Education & Recreation	2,891,588	-	-	-	2,891,588
Development	250,047	-	272,188	-	522,235
Health & Human Services	361,977	-	44,008	-	405,985
Outlay	340,558	-	1,841,435	1,858,579	4,040,572
Construction Projects	-	-	-	19,303,046	19,303,046
Other Financing Uses					
Transfer to Debt Service Fund	-	-	2,053,647	446,055	2,499,702
Transfer to Other Funds	1,131,360	-	838,079	33,976	2,003,415
Indebtedness	-	4,647,604	-	126,302	4,773,906
Contingency	443,481	-	4,555	100,000	548,036
Total Expenditures	\$ 20,904,343	\$ 4,647,604	\$ 11,370,458	\$ 21,867,958	\$ 58,790,363
Revenues					
Property Taxes	\$ 9,724,085	\$ 1,471,633	\$ 251,415	\$ 781,000	\$ 12,228,133
Tax Increment	-	-	-	427,821	427,821
Other Taxes	2,004,206	-	335,000	-	2,339,206
Licenses	49,125	-	312,500	-	361,625
Permits	166,500	-	-	-	166,500
Fines & Forfeitures	232,750	-	-	-	232,750
Intergovernmental	6,366,085	-	565,988	1,225,315	8,157,388
Special Assessments	243,855	-	-	31,375	275,230
Miscellaneous	70,175	676,268	336,246	7,000,000	8,082,689
Interest	170,050	-	15,000	-	185,050
Charges for Service	380,095	-	8,293,761	601,747	9,275,603
Other Financing Sources					
Sale of Property	-	-	-	24,000	24,000
Bond Premium	-	-	-	-	-
Transfers From Other Funds	-	2,499,703	371,536	1,631,879	4,503,118
Proceeds From Long-term Debt	-	-	-	6,335,000	6,335,000
Fund Balance Applied	1,497,417	-	889,012	3,809,821	6,196,250
Total Revenues	\$ 20,904,343	\$ 4,647,604	\$ 11,370,458	\$ 21,867,958	\$ 58,790,363

City of Wisconsin Rapids

2018 Budget

General Fund

Budget Account	Actual 2016	Actual 9/30/17	Estimated 2017	Budget 2017	Budget 2018	Increase (Decrease)
General Government						
Police & Fire Commission	\$ 2,736	\$ 14,660	\$ 13,642	\$ 13,642	\$ 13,642	\$ -
City Council	85,452	66,133	90,806	90,806	87,728	(3,078)
Mayor	178,714	136,091	187,700	187,700	190,284	2,584
Human Resources	301,215	161,225	252,353	252,353	248,953	(3,400)
City Clerk	156,028	115,180	172,620	172,620	157,239	(15,381)
Board of Review	30	250	150	150	150	-
Assessor	126,042	84,753	128,605	128,605	146,910	18,305
Reassessment	-	7,500	15,000	208,000	200,500	(7,500)
Information Technology	139,503	230,400	340,713	340,713	326,298	(14,415)
Finance	434,967	326,123	448,939	458,939	439,074	(19,865)
Property & Liability Insurance	77,040	96,046	81,818	81,818	144,700	62,882
Elections	34,908	12,694	12,694	15,572	35,541	19,969
Employee Life Insurance	8,370	11,427	7,550	7,550	7,550	-
Attorney	120,099	93,415	122,967	122,967	122,157	(810)
Municipal Court	111,703	84,844	112,570	112,570	115,165	2,595
City Property	33,792	24,411	41,713	41,713	40,850	(863)
Publication Fees	-	-	-	1,000	-	(1,000)
Relief Clerical	12,590	13,581	18,000	21,570	21,570	-
Uncollectable taxes and refunds	5,891	-	3,000	1,000	1,000	-
Total General Government	\$ 1,829,080	\$ 1,478,733	\$ 2,050,840	\$ 2,259,288	\$ 2,299,311	\$ 40,023
Public Safety						
Police Department	\$ 4,527,601	\$ 3,460,865	\$ 4,646,282	\$ 4,646,282	\$ 4,672,004	\$ 25,722
School Crossing Guards	50,484	29,811	64,488	64,488	64,488	-
Fire Department	2,882,686	2,256,984	2,963,629	2,963,629	3,060,509	96,880
Inspection Services	253,198	189,340	245,722	245,722	244,034	(1,688)
Ordinance Control	67,473	55,892	95,166	95,166	96,234	1,068
Emergency Communications	10,032	1,703	12,825	12,825	10,750	(2,075)
Total Public Safety	\$ 7,791,474	\$ 5,994,595	\$ 8,028,112	\$ 8,028,112	\$ 8,148,019	\$ 119,907
Public Works						
Public Works Director	\$ 48,805	\$ 37,598	\$ 51,959	\$ 51,959	\$ 50,467	\$ (1,492)
Engineering Department	344,257	227,811	341,528	341,528	413,900	72,372
Street Administration	317,652	205,209	315,282	315,282	312,389	(2,893)
Street Department Training	60,423	35,796	39,014	39,014	45,361	6,347
Street Repair & Maintenance	715,542	415,347	509,500	635,463	738,378	102,915
Snow and Ice Control	594,847	481,957	757,414	757,414	824,534	67,120
Brush / Weed Control	66,858	56,859	65,238	98,239	108,415	10,176
Street Signs & Markings	231,640	197,439	256,005	275,971	276,198	227
Curb & Gutter	32,255	7,479	32,405	54,203	55,406	1,203
Sidewalk	42,304	68,267	131,178	131,178	95,679	(35,499)
Street Lighting	480,702	308,623	465,000	470,000	465,000	(5,000)

City of Wisconsin Rapids

2018 Budget

General Fund

Budget Account	Actual 2016	Actual 9/30/17	Estimated 2017	Budget 2017	Budget 2018	Increase (Decrease)
Public Works (Continued)						
Traffic Control	\$ 128,513	\$ 86,669	\$ 159,833	\$ 159,833	\$ 164,474	4,641
Airport	85,493	84,208	84,208	84,208	84,186	(22)
Garbage Collection	462,930	340,283	472,710	462,503	532,887	70,384
Landfill Contract	302,726	173,534	297,475	303,483	313,585	10,102
City Landfill Site	81,453	32,138	54,290	53,506	54,240	734
Recycling	239,426	182,709	248,304	214,304	248,204	33,900
Composting	234,817	177,382	258,340	243,041	254,699	11,658
Total Public Works	\$ 4,470,643	\$ 3,119,308	\$ 4,539,683	\$ 4,691,129	\$ 5,038,002	\$ 346,873
Education & Recreation						
Witter Field	\$ 60,373	\$ 45,656	\$ 61,030	\$ 73,534	\$ 78,559	\$ 5,025
Mead Field	43,645	23,559	30,860	49,273	51,918	2,645
Other Green Areas	82,894	68,041	79,465	77,795	77,325	(470)
Bike Trails	29,150	12,315	17,689	17,689	18,445	756
Aquatics	82,387	51,524	62,525	75,000	75,000	-
Recreation Department	102,563	87,949	118,585	115,608	117,886	2,278
Park Department	332,733	239,408	319,210	381,921	413,974	32,053
Tree Care	85,826	118,916	148,210	147,648	143,695	(3,953)
Library	1,723,462	1,283,432	1,841,660	1,841,660	1,752,355	(89,305)
City Zoo	72,448	61,673	70,298	70,657	77,768	7,111
Special Events / Community Ben	46,141	38,995	43,840	45,472	46,310	838
Christmas Decorations	32,194	10,303	31,905	34,727	38,353	3,626
Total Education & Recreation	\$ 2,693,816	\$ 2,041,771	\$ 2,825,277	\$ 2,930,984	\$ 2,891,588	\$ (39,396)
Development						
Community Development	\$ 191,855	\$ 151,419	\$ 229,335	\$ 313,277	\$ 225,047	\$ (88,230)
Heart of Wisconsin	25,000	25,000	25,000	25,000	25,000	-
Total Development	\$ 216,855	\$ 176,419	\$ 254,335	\$ 338,277	\$ 250,047	\$ (88,230)
Health & Human Services						
Humane Society	\$ 74,500	\$ 76,500	\$ 76,500	\$ 76,500	\$ 76,500	\$ -
Lowell Center	172,410	129,205	182,107	180,925	189,562	8,637
Cemetery	75,048	76,380	77,352	79,157	95,915	16,758
Total Health & Human Services	\$ 321,958	\$ 282,085	\$ 335,959	\$ 336,582	\$ 361,977	\$ 25,395
Other Financing Uses						
Transfer to Other Funds	\$ 1,856,916	\$ 877,190	\$ 1,144,621	\$ 1,144,621	\$ 1,131,360	\$ (13,261)
Total Development	\$ 1,856,916	\$ 877,190	\$ 1,144,621	\$ 1,144,621	\$ 1,131,360	\$ (13,261)

City of Wisconsin Rapids 2018 Budget General Fund

Budget Account	Actual 2016	Actual 9/30/17	Estimated 2017	Budget 2017	Budget 2018	Increase (Decrease)
Outlay						
Information Technology	\$ 111,903	\$ -	\$ -	\$ 10,000	\$ 265,000	\$ 255,000
Office Equipment	16,950	6,495	6,495	13,575	8,000	(5,575)
Engineering Department	-	2,213	2,213	8,500	2,000	(6,500)
Elections	-	-	-	2,500	2,500	-
City Property	2,015	-	-	5,000	5,000	-
Police Department	9,471	6,832	6,832	27,000	18,200	(8,800)
Fire Department	1,270	7,411	-	7,160	1,808	(5,352)
Fire Equipment	19,082	9,153	9,153	69,775	27,250	(42,525)
Witter Field	896	-	10,000	10,800	10,800	-
Christmas Decorations Outlay	-	11,222	11,222	14,000	-	(14,000)
Total Outlay	\$ 161,587	\$ 43,326	\$ 45,915	\$ 168,310	\$ 340,558	\$ 172,248
Contingency						
Non-lapsing Funds - 2017 Carryover	\$ -	\$ -	\$ -	\$ -	\$ 120,000	\$ 120,000
Contingency	-	-	-	137,724	323,481	185,757
Total Contingency	\$ -	\$ -	\$ -	\$ 137,724	\$ 443,481	\$ 305,757
Total Expenditures	\$ 19,342,329	\$ 14,013,427	\$ 19,224,742	\$ 20,035,027	\$ 20,904,343	\$ 869,316

City of Wisconsin Rapids 2018 Budget General Fund

Budget Account	Actual 2016	Actual 9/30/17	Estimated 2017	Budget 2017	Budget 2018	Increase (Decrease)
Taxes						
General Property Tax	\$ 9,196,035	\$ 9,210,970	\$ 9,210,970	\$ 9,210,970	\$ 9,724,085	\$ 513,115
Omitted Property / Refunded Taxes	-	-	-	-	-	-
Property Tax Equivalent	1,736,774	1,803,862	1,841,775	1,841,775	1,854,750	12,975
Taxes-Housing Authority	49,991	49,810	49,810	49,991	49,810	(181)
Payment in Lieu of Taxes	33,646	28,500	33,646	33,646	33,646	-
Interest on Taxes	16,956	27,088	27,088	15,000	20,000	5,000
Mobile Home Fees	45,524	38,464	46,452	50,000	46,000	(4,000)
Total Taxes	\$ 11,078,926	\$ 11,158,694	\$ 11,209,741	\$ 11,201,382	\$ 11,728,291	\$ 526,909
Licenses						
Liquor & Malt Beverage	\$ 34,404	\$ 32,897	\$ 32,897	\$ 33,000	\$ 33,000	\$ -
Operators License	10,368	6,675	7,645	10,000	10,000	-
Cigarette License	2,595	2,511	2,511	2,400	2,500	100
Bicycle Licenses	330	190	225	300	275	(25)
Cat Licenses	369	168	260	350	350	-
Dog Licenses	1,992	659	1,493	1,250	1,750	500
Sundry Licenses	1,496	1,068	1,735	1,000	1,250	250
Total Licenses	\$ 51,554	\$ 44,168	\$ 46,766	\$ 48,300	\$ 49,125	\$ 825
Permits						
Building Permits	\$ 88,488	\$ 158,331	\$ 175,000	\$ 146,500	\$ 146,500	\$ -
Parking Permits	1,394	5,026	5,026	1,395	5,000	3,605
Sundry Permits	13,493	11,645	13,500	18,000	15,000	(3,000)
Total Permits	\$ 103,375	\$ 175,002	\$ 193,526	\$ 165,895	\$ 166,500	\$ 605
Fines & Forfeitures						
Court Fines & Costs	\$ 1,179	\$ 1,908	\$ 2,545	\$ 1,500	\$ 1,500	\$ -
Municipal Court Fines & Costs	191,944	163,026	189,219	232,500	208,250	(24,250)
Parking Violation Forfeitures	16,964	21,998	24,575	21,250	23,000	1,750
Total Fines & Forfeitures	\$ 210,087	\$ 186,932	\$ 216,339	\$ 255,250	\$ 232,750	\$ (22,500)
Intergovernmental						
Connecting Highway Aids	\$ 314,854	\$ 237,508	\$ 316,677	\$ 316,677	\$ 323,679	\$ 7,002
General Transportation Aids	902,038	651,813	870,968	870,968	975,064	104,096
Shared Revenue from State	3,797,521	569,933	3,799,555	3,799,555	3,796,446	(3,109)
State Payment-Municipal Services	34,704	34,594	34,594	34,700	34,700	-
Expenditure Restraint Program	457,732	470,077	470,077	470,077	472,221	2,144

City of Wisconsin Rapids 2018 Budget General Fund

Budget Account	Actual 2016	Actual 9/30/17	Estimated 2017	Budget 2017	Budget 2018	Increase (Decrease)
Intergovernmental (Continued)						
Recycling Grant	\$ 68,687	\$ 72,000	\$ 72,000	\$ 68,500	\$ 72,000	\$ 3,500
State Fire Insurance Tax	42,983	44,385	44,385	42,975	44,250	1,275
Wood County Library Aid	494,710	509,087	509,087	508,689	501,037	(7,652)
State Aid - Computer Tax Exemption	185,290	144,563	144,563	142,464	146,688	4,224
Total Intergovernmental	\$ 6,298,519	\$ 2,733,960	\$ 6,261,906	\$ 6,254,605	\$ 6,366,085	\$ 111,480
Special Assessments						
Street Surfacing	\$ 126,519	\$ 96,249	\$ 97,250	\$ 96,950	\$ 108,315	\$ 11,365
Sewer	23,605	30,579	30,750	27,450	28,415	965
Curb & Gutter	56,130	39,273	39,750	37,425	38,380	955
Sidewalk	45,201	35,430	36,150	25,650	62,820	37,170
Weed Cutting	8,369	4,219	4,219	1,000	1,000	-
Assessor Plats	7,440	3,047	3,047	3,425	3,425	-
Snow Removal	1,000	2,437	2,437	1,500	1,500	-
Total Special Assessments	\$ 268,264	\$ 211,234	\$ 213,603	\$ 193,400	\$ 243,855	\$ 50,455
Miscellaneous						
Cell Tower Lease	\$ 45,041	\$ 37,874	\$ 46,189	\$ 43,000	\$ 46,175	\$ 3,175
Coffeehouse	24,348	16,320	22,355	25,500	24,000	(1,500)
Total Miscellaneous	\$ 69,389	\$ 54,194	\$ 68,544	\$ 68,500	\$ 70,175	\$ 1,675
Interest						
Investment Interest	\$ 65,742	\$ 95,876	\$ 127,835	\$ 75,000	\$ 150,000	\$ 75,000
Special Assessment Interest	22,338	19,401	19,401	18,175	20,050	1,875
Total Interest	\$ 88,080	\$ 115,277	\$ 147,236	\$ 93,175	\$ 170,050	\$ 76,875
Charges of Service						
Publication Fees	\$ 1,600	\$ 1,440	\$ 1,440	\$ 1,600	\$ 1,500	\$ (100)
Special Assessment Inquiry Fees	8,770	10,050	13,000	10,000	10,000	-
City Clerk Revenue	387	-	-	100	100	-
City Treasurer Revenue	20,000	10,334	10,500	10,000	10,000	-
Police Department Revenue	698	102	300	2,000	1,000	(1,000)
Fire Department Revenue	221	260	300	400	300	(100)
Building Inspector Revenue	5,300	6,582	8,582	3,750	5,000	1,250
Landfill Surcharge	151,376	116,599	155,465	145,000	155,000	10,000
Street Department Revenue	12,232	-	5,000	15,000	15,000	-
Library	47,172	44,727	56,685	46,450	48,100	1,650
Swimming Pool	-	-	-	-	-	-

City of Wisconsin Rapids 2018 Budget General Fund

Budget Account	Actual 2016	Actual 9/30/17	Estimated 2017	Budget 2017	Budget 2018	Increase (Decrease)
Charges for Service (Continued)						
Park Department	\$ 10,043	\$ 12,789	\$ 12,789	\$ 11,000	\$ 11,500	\$ 500
Witter Field Lease	19,732	14,200	14,200	16,000	16,000	-
Recreation Department	20,147	16,266	18,750	19,500	19,500	-
WRPS - School Liaison	54,576	28,502	56,470	56,470	58,095	1,625
Compost Fees	28,206	17,863	19,850	34,000	28,000	(6,000)
Engineering Revenue	2,684	2,000	2,500	2,600	1,000	(1,600)
Total Charges for Service	\$ 383,144	\$ 281,714	\$ 375,831	\$ 373,870	\$ 380,095	\$ 6,225
Other Financing Sources						
Fund Balance Applied - General	\$ -	\$ -	\$ -	\$ 196,000	\$ 196,000	\$ -
Fund Balance Applied - Nonlapsing	-	-	-	1,164,650	1,281,417	116,767
Fund Balance Applied - Library	-	-	-	20,000	20,000	-
Total Other Financing Sources	\$ -	\$ -	\$ -	\$ 1,380,650	\$ 1,497,417	\$ 116,767
Total Revenues	\$ 18,551,338	\$ 14,961,175	\$ 18,733,492	\$ 20,035,027	\$ 20,904,343	\$ 869,316

City of Wisconsin Rapids
2018 Budget
Debt Service Fund

Budget Account	Actual 2016	Actual 9/30/17	Estimated 2017	Budget 2017	Budget 2018	Increase (Decrease)
General Obligation Debt						
Principal - G.O. Note	\$ 706,996	\$ 678,435	\$ 678,435	\$ 678,435	\$ 584,888	\$ (93,547)
Principal - G.O. Bond	1,250,000	1,270,000	1,270,000	1,270,000	1,510,000	240,000
Principal - Lease	8,679	9,138	9,138	9,138	9,620	482
Interest - G.O. Note	81,989	53,167	77,547	77,547	57,353	(20,194)
Interest - G.O. Bond	345,709	176,605	318,618	318,618	494,025	175,407
Interest - Lease	1,449	990	990	990	508	(482)
Paying Agent Service Charge	4,889	5,225	5,225	5,000	5,250	250
Total General Obligation Debt	\$ 2,399,711	\$ 2,193,560	\$ 2,359,953	\$ 2,359,728	\$ 2,661,644	\$ 301,916
Clean Water Fund Loan						
Principal	\$ 1,301,524	\$ 1,345,750	\$ 1,345,750	\$ 1,345,750	\$ 1,391,478	\$ 45,728
Interest	685,965	331,926	640,987	640,987	594,482	(46,505)
Total Clean Water Fund Loan	\$ 1,987,489	\$ 1,677,676	\$ 1,986,737	\$ 1,986,737	\$ 1,985,960	\$ (777)
Other Financing Uses						
Reserve For Future Debt	\$ -	\$ -	\$ -	\$ 123,122	\$ -	\$ (123,122)
Transfer to Other Funds	-	-	-	500,000	-	(500,000)
Total Transfer to Other Funds	\$ -	\$ -	\$ -	\$ 623,122	\$ -	\$ (623,122)
Total Expenditures	\$ 4,387,200	\$ 3,871,236	\$ 4,346,690	\$ 4,969,587	\$ 4,647,604	\$ (321,983)

City of Wisconsin Rapids
2018 Budget
Debt Service Fund

Budget Account	Actual 2016	Actual 9/30/17	Estimated 2017	Budget 2017	Budget 2018	Increase (Decrease)
Taxes						
General Property Taxes	\$ 1,193,532	\$ 1,210,635	\$ 1,210,635	\$ 1,210,635	\$ 1,471,633	\$ 260,998
Total Taxes	\$ 1,193,532	\$ 1,210,635	\$ 1,210,635	\$ 1,210,635	\$ 1,471,633	\$ 260,998
Other Financing Sources						
WWLC Debt Payments	\$ 701,685	\$ 665,178	\$ 669,180	\$ 669,180	\$ 676,268	\$ 7,088
Transfer From Centralia Center Fund	70,173	70,043	70,043	70,043	48,859	(21,184)
Transfer From Sewer Utility Fund	2,005,308	1,677,675	2,004,977	2,004,977	2,004,789	(188)
Transfer From TID No. 6	304,254	317,630	317,630	317,630	352,474	34,844
Transfer From TID No. 7	112,360	74,000	74,000	74,000	93,581	19,581
Transfer From Aquatics Fund	-	-	-	123,122	-	(123,122)
Fund Balance Applied	-	-	-	500,000	-	(500,000)
Total Other Financing Sources	\$ 3,193,780	\$ 2,804,526	\$ 3,135,830	\$ 3,758,952	\$ 3,175,971	\$ (582,981)
Total Revenues	\$ 4,387,312	\$ 4,015,161	\$ 4,346,465	\$ 4,969,587	\$ 4,647,604	\$ (321,983)

City of Wisconsin Rapids
2018 Budget
Centralia Center Fund

Budget Account	Actual 2016	Actual 9/30/17	Estimated 2017	Budget 2017	Budget 2018	Increase (Decrease)
Centralia Center Operating						
Senior Resource Center	\$ 44,636	\$ 33,333	\$ 45,756	\$ 43,285	\$ 44,008	\$ 723
Commercial Lease Space	115,026	81,495	113,336	112,135	117,157	5,022
Replacement Reserves	-	-	-	25,000	25,000	-
Total Centralia Center Operating	\$ 159,662	\$ 114,828	\$ 159,092	\$ 180,420	\$ 186,165	\$ 5,745
Other Financing Uses						
Transfer to Debt Service Fund						
Senior Resource Center	\$ 41,420	\$ 41,345	\$ 41,345	\$ 41,345	\$ 48,858	\$ 7,513
Commercial Lease Space	28,753	28,699	28,699	28,699	-	(28,699)
Public Works Construction Fund	-	-	-	226,382	333,013	106,631
Lease Reserve						
Senior Resource Center	-	-	-	12,642	4,555	(8,087)
Commercial Lease Space	-	-	-	-	-	-
Total Other Financing Uses	\$ 70,173	\$ 70,044	\$ 70,044	\$ 309,068	\$ 386,426	\$ 77,358
Total Expenditures	\$ 229,835	\$ 184,872	\$ 229,136	\$ 489,488	\$ 572,591	\$ 83,103

City of Wisconsin Rapids
2018 Budget
Centralia Center Fund

Budget Account	Actual 2016	Actual 9/30/17	Estimated 2017	Budget 2017	Budget 2018	Increase (Decrease)
Taxes						
General Property Taxes	\$ 83,554	\$ 82,836	\$ 82,836	\$ 82,836	\$ 84,369	\$ 1,533
Total Taxes	\$ 83,554	\$ 82,836	\$ 82,836	\$ 82,836	\$ 84,369	\$ 1,533
Charges for Service						
Lease Revenue						
Senior Resource Center	\$ 79,402	\$ 59,552	\$ 79,402	\$ 79,402	\$ 79,402	\$ -
Commercial Lease Space	64,193	45,376	66,006	66,006	40,458	(25,548)
Utility Contribution						
Senior Resource Center	15,958	14,240	21,981	17,871	18,121	250
Commercial Lease Space	16,516	14,675	18,724	16,991	17,228	237
Total Charges for Service	\$ 176,069	\$ 133,843	\$ 186,113	\$ 180,270	\$ 155,209	\$ (25,061)
Other Financing Sources						
Fund Balance Applied	\$ -	\$ -	\$ -	\$ 226,382	\$ 333,013	\$ 106,631
Total Other Financing Sources	\$ -	\$ -	\$ -	\$ 226,382	\$ 333,013	\$ 106,631
Total Revenues	\$ 259,623	\$ 216,679	\$ 268,949	\$ 489,488	\$ 572,591	\$ 83,103

City of Wisconsin Rapids
2018 Budget
Emergency Medical Services Fund

Budget Account	Actual 2016	Actual 9/30/17	Estimated 2017	Budget 2017	Budget 2018	Increase (Decrease)
Public Safety						
Ambulance Operations	\$ 1,410,869	\$ 1,145,828	\$ 1,516,602	\$ 1,456,718	\$ 1,486,277	\$ 29,559
EMS Grant	4,019	1,050	1,050	12,690	4,170	(8,520)
Total Public Safety	\$ 1,414,888	\$ 1,146,878	\$ 1,517,652	\$ 1,469,408	\$ 1,490,447	\$ 21,039
Outlay						
Ambulance Outlay	\$ 41,074	\$ 127,145	\$ 127,145	\$ 248,044	\$ 57,500	\$ (190,544)
Total Outlay	\$ 41,074	\$ 127,145	\$ 127,145	\$ 248,044	\$ 57,500	\$ (190,544)
Total Expenditures	\$ 1,455,962	\$ 1,274,023	\$ 1,644,797	\$ 1,717,452	\$ 1,547,947	\$ (169,505)
Intergovernmental						
State Aid -EMS	\$ 4,170	\$ 7,076	\$ 7,076	\$ 4,170	\$ 4,170	\$ -
Total Intergovernmental	\$ 4,170	\$ 7,076	\$ 7,076	\$ 4,170	\$ 4,170	\$ -
Charges for Service						
Ambulance Revenue	\$ 1,278,204	\$ 701,820	\$ 1,137,572	\$ 1,137,572	\$ 1,137,572	\$ -
Ambulance Contract	4,200	66,903	66,903	66,903	68,645	1,742
Total Charges for Service	\$ 1,282,404	\$ 768,723	\$ 1,204,475	\$ 1,204,475	\$ 1,206,217	\$ 1,742
Other Financing Sources						
Fund Balance Applied - Nonlapsing	\$ -	\$ -	\$ -	\$ 128,064	\$ -	\$ (128,064)
Transfer From Other Funds	473,567	380,743	380,743	380,743	337,560	(43,183)
Total Other Financing Sources	\$ 473,567	\$ 380,743	\$ 380,743	\$ 508,807	\$ 337,560	\$ (171,247)
Total Revenues	\$ 1,760,141	\$ 1,156,542	\$ 1,592,294	\$ 1,717,452	\$ 1,547,947	\$ (169,505)

City of Wisconsin Rapids 2018 Budget Room Tax Fund

Budget Account	Actual 2016	Actual 9/30/17	Estimated 2017	Budget 2017	Budget 2018	Increase (Decrease)
Development						
WRACVB	\$ 219,335	\$ 140,323	\$ 226,850	\$ 204,750	\$ 234,500	\$ 29,750
Economic Development	19,616	62,003	62,003	122,683	37,688	(84,995)
Total Development	\$ 238,951	\$ 202,326	\$ 288,853	\$ 327,433	\$ 272,188	\$ (55,245)
Outlay						
Park Department Outlay	\$ -	\$ -	\$ -	\$ 216,283	\$ 62,812	\$ (153,471)
Total Other Financing Uses	\$ -	\$ -	\$ -	\$ 216,283	\$ 62,812	\$ (153,471)
Total Expenditures	\$ 238,951	\$ 202,326	\$ 288,853	\$ 543,716	\$ 335,000	\$ (208,716)
Taxes						
Room Accommodation Tax	\$ 272,727	\$ 122,591	\$ 335,000	\$ 315,000	\$ 335,000	\$ 20,000
Total Taxes	\$ 272,727	\$ 122,591	\$ 335,000	\$ 315,000	\$ 335,000	\$ 20,000
Other Financing Sources						
Fund Balance Applied - Nonlapsing	\$ -	\$ -	\$ -	\$ 228,716	\$ -	\$ (228,716)
Transfer From Other Funds	-	-	-	-	-	-
Total Taxes	\$ -	\$ -	\$ -	\$ 228,716	\$ -	\$ (228,716)
Total Revenues	\$ 272,727	\$ 122,591	\$ 335,000	\$ 543,716	\$ 335,000	\$ (208,716)

City of Wisconsin Rapids 2018 Budget Grants and Donations

Budget Account	Actual 2016	Actual 9/30/17	Estimated 2017	Budget 2017	Budget 2018	Increase (Decrease)
Public Safety						
Police Department	\$ 10,715	\$ 9,484	\$ 9,484	\$ 51,823	\$ -	\$ (51,823)
Fire Department - HazMat	7,510	5,547	5,547	23,206	-	(23,206)
Total Public Safety	\$ 18,225	\$ 15,031	\$ 15,031	\$ 75,029	\$ -	\$ (75,029)
Education & Recreation						
Tree Care	\$ 41,500	\$ 8,500	\$ 8,500	\$ -	\$ -	\$ -
Library	10,000	10,000	10,000	10,000	-	(10,000)
City Zoo	4,959	3,091	3,091	265,496	-	(265,496)
Beautification	6,332	1,908	1,908	17,490	-	(17,490)
Total Educations & Recreation	\$ 62,791	\$ 23,499	\$ 23,499	\$ 292,986	\$ -	\$ (292,986)
Total Expenditures	\$ 81,016	\$ 38,530	\$ 38,530	\$ 368,015	\$ -	\$ (368,015)
Intergovernmental						
State Aid - HazMat	\$ 8,312	\$ 4,156	\$ 8,312	\$ 8,312	\$ -	\$ (8,312)
State Aid - Urban Forest Grant	20,750	-	4,250	-	-	-
Federal Forfeiture Revenue	-	-	-	10,525	-	(10,525)
Total Intergovernmental	\$ 29,062	\$ 4,156	\$ 12,562	\$ 18,837	\$ -	\$ (18,837)
Miscellaneous						
Gifts and Donations	\$ 84,868	\$ 260,000	\$ 260,000	\$ 260,000	\$ -	\$ (260,000)
Total Miscellaneous	\$ 84,868	\$ 260,000	\$ 260,000	\$ 260,000	\$ -	\$ (260,000)
Other Financing Sources						
Fund Balance Applied - Nonlapsing	\$ -	\$ -	\$ -	\$ 89,178	\$ -	\$ (89,178)
Transfer From Other Funds	-	-	-	-	-	-
Total Other Financing Sources	\$ -	\$ -	\$ -	\$ 89,178	\$ -	\$ (89,178)
Total Revenues	\$ 113,930	\$ 264,156	\$ 272,562	\$ 368,015	\$ -	\$ (368,015)

City of Wisconsin Rapids
2018 Budget
Wisconsin Rapids Community Media Fund

Budget Account	Actual 2016	Actual 9/30/17	Estimated 2017	Budget 2017	Budget 2018	Increase (Decrease)
General Government						
Community Media	\$ 258,426	\$ 212,937	\$ 280,574	\$ 289,740	\$ 309,136	\$ 19,396
Contingency	-	-	-	-	-	-
Total General Government	\$ 258,426	\$ 212,937	\$ 280,574	\$ 289,740	\$ 309,136	\$ 19,396
Outlay						
Public Access Outlay	\$ 563	\$ 21,958	\$ 21,958	\$ 39,000	\$ 12,500	\$ (26,500)
Total Outlay	\$ 563	\$ 21,958	\$ 21,958	\$ 39,000	\$ 12,500	\$ (26,500)
Total Expenditures	\$ 258,989	\$ 234,895	\$ 302,532	\$ 328,740	\$ 321,636	\$ (7,104)
Licenses						
Franchise Fees	\$ 297,702	\$ 198,484	\$ 312,500	\$ 306,350	\$ 312,500	\$ 6,150
Total Licenses	\$ 297,702	\$ 198,484	\$ 312,500	\$ 306,350	\$ 312,500	\$ 6,150
Charges for Service						
RCCA Revenue	\$ 2,125	\$ 633	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
Municipal Contributions	1,000	4,000	4,000	2,000	4,000	2,000
Total Charges for Service	\$ 3,125	\$ 4,633	\$ 5,000	\$ 3,000	\$ 5,000	\$ 2,000
Other Financing Sources						
Fund Balance Applied	\$ -	\$ -	\$ -	\$ 19,390	\$ 4,136	\$ (15,254)
Total Other Financing Uses	\$ -	\$ -	\$ -	\$ 19,390	\$ 4,136	\$ (15,254)
Total Revenues	\$ 300,827	\$ 203,117	\$ 317,500	\$ 328,740	\$ 321,636	\$ (7,104)

City of Wisconsin Rapids
2018 Budget
Mass Transit Fund

Budget Account	Actual 2016	Actual 9/30/17	Estimated 2017	Budget 2017	Budget 2018	Increase (Decrease)
Public Works						
Mass Transit Operating	\$ 869,835	\$ 656,091	\$ 874,788	\$ 874,788	\$ 893,328	\$ 18,540
Total Public Works	\$ 869,835	\$ 656,091	\$ 874,788	\$ 874,788	\$ 893,328	\$ 18,540
Outlay						
Mass Transit Outlay	\$ 39,774	\$ 59,389	\$ 59,389	\$ 105,000	\$ 65,776	\$ (39,224)
Total Outlay	\$ 39,774	\$ 59,389	\$ 59,389	\$ 105,000	\$ 65,776	\$ (39,224)
Total Expenditures	\$ 909,609	\$ 715,480	\$ 934,177	\$ 979,788	\$ 959,104	\$ (20,684)
Taxes						
Property Taxes	\$ 57,555	\$ 20,533	\$ 20,533	\$ 20,533	\$ 14,131	\$ (6,402)
Total Taxes	\$ 57,555	\$ 20,533	\$ 20,533	\$ 20,533	\$ 14,131	\$ (6,402)
Intergovernmental						
Federal Transit Aids	\$ 232,528	\$ 40,638	\$ 372,614	\$ 372,614	\$ 383,599	\$ 10,985
State Transit Aids	219,944	222,554	222,554	205,641	178,219	(27,422)
Total Intergovernmental	\$ 452,472	\$ 263,192	\$ 595,168	\$ 578,255	\$ 561,818	\$ (16,437)
Charges for Service						
Operating Revenues	\$ 327,000	\$ 270,000	\$ 360,000	\$ 360,000	\$ 370,000	\$ 10,000
Total Charges for Service	\$ 327,000	\$ 270,000	\$ 360,000	\$ 360,000	\$ 370,000	\$ 10,000
Other Financing Sources						
Fund Balance Applied	\$ -	\$ -	\$ -	\$ 21,000	\$ 13,155	\$ (7,845)
Total Other Financing Uses	\$ -	\$ -	\$ -	\$ 21,000	\$ 13,155	\$ (7,845)
Total Revenues	\$ 837,027	\$ 553,725	\$ 975,701	\$ 979,788	\$ 959,104	\$ (20,684)

City of Wisconsin Rapids
2018 Budget
Retiree Health Insurance Fund

Budget Account	Actual 2016	Actual 9/30/17	Estimated 2017	Budget 2017	Budget 2018	Increase (Decrease)
General Government						
Retiree Health Insurance	\$ 64,691	\$ 47,106	\$ 62,808	\$ 65,148	\$ 64,880	\$ (268)
Total General Government	\$ 64,691	\$ 47,106	\$ 62,808	\$ 65,148	\$ 64,880	\$ (268)
Public Safety						
Retiree Health Insurance	\$ 221,559	\$ 160,153	\$ 213,537	\$ 221,818	\$ 229,617	\$ 7,799
Total Public Safety	\$ 221,559	\$ 160,153	\$ 213,537	\$ 221,818	\$ 229,617	\$ 7,799
Public Works						
Retiree Health Insurance	\$ 142,966	\$ 107,325	\$ 143,100	\$ 150,120	\$ 194,664	\$ 44,544
Total Public Works	\$ 142,966	\$ 107,325	\$ 143,100	\$ 150,120	\$ 194,664	\$ 44,544
Education & Recreation						
Retiree Health Insurance	\$ 42,120	\$ 7,324	\$ 9,765	\$ 9,795	\$ -	\$ (9,795)
Total Education & Recreation	\$ 42,120	\$ 7,324	\$ 9,765	\$ 9,795	\$ -	\$ (9,795)
Total Expenditures	\$ 471,336	\$ 321,908	\$ 429,211	\$ 446,881	\$ 489,161	\$ 42,280

City of Wisconsin Rapids
2018 Budget
Retiree Health Insurance Fund

Budget Account	Actual 2016	Actual 9/30/17	Estimated 2017	Budget 2017	Budget 2018	Increase (Decrease)
Taxes						
Property Taxes	\$ 146,778	\$ 136,054	\$ 136,054	\$ 136,054	\$ 152,915	\$ 16,861
Total Taxes	\$ 146,778	\$ 136,054	\$ 136,054	\$ 136,054	\$ 152,915	\$ 16,861
Miscellaneous						
Retiree Premium Contribution	\$ 210,332	\$ 144,201	\$ 189,929	\$ 205,510	\$ 187,185	\$ (18,325)
Incidental Labor Account	115,383	81,155	109,397	105,317	149,061	43,744
Total Intergovernmental	\$ 325,715	\$ 225,356	\$ 299,326	\$ 310,827	\$ 336,246	\$ 25,419
Other Financing Sources						
Fund Balance Applied	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Financing Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 472,493	\$ 361,410	\$ 435,380	\$ 446,881	\$ 489,161	\$ 42,280

City of Wisconsin Rapids
2018 Budget
Storm Water Utility Fund

Budget Account	Actual 2016	Actual 9/30/17	Estimated 2017	Budget 2017	Budget 2018	Increase (Decrease)
Public Works						
Street Sweeping	\$ 355,567	\$ 197,493	\$ 302,229	\$ 310,001	\$ 330,200	\$ 20,199
Storm Sewer Maintenance	227,925	121,391	225,676	255,925	234,853	(21,072)
Storm Water Management	24,271	13,338	13,338	-	-	-
Administrative	34,457	26,270	53,981	92,789	68,992	(23,797)
Total Public Works	\$ 642,220	\$ 358,492	\$ 595,224	\$ 658,715	\$ 634,045	\$ (24,670)
Other Financing Uses						
Transfer to Other Funds	\$ 32,283	\$ -	\$ -	\$ 54,685	\$ 100,000	\$ 45,315
Total Other Financing Uses	\$ 32,283	\$ -	\$ -	\$ 54,685	\$ 100,000	\$ 45,315
Total Expenditures	\$ 674,503	\$ 358,492	\$ 595,224	\$ 713,400	\$ 734,045	\$ 20,645
Charges for Service						
Storm Water Utility Fee	\$ 661,068	\$ 468,017	\$ 702,025	\$ 713,400	\$ 730,485	\$ 17,085
Total Charges for Service	\$ 661,068	\$ 468,017	\$ 702,025	\$ 713,400	\$ 730,485	\$ 17,085
Other Financing Sources						
Fund Balance Applied (Reserved)	\$ -	\$ -	\$ -	\$ -	\$ 3,560	\$ 3,560
Total Other Financing Uses	\$ -	\$ -	\$ -	\$ -	\$ 3,560	\$ 3,560
Total Revenues	\$ 661,068	\$ 468,017	\$ 702,025	\$ 713,400	\$ 734,045	\$ 20,645

City of Wisconsin Rapids 2018 Budget Sewer Utility Fund

Budget Account	Actual 2016	Actual 9/30/17	Estimated 2017	Budget 2017	Budget 2018	Increase (Decrease)
Public Works						
Sanitary Sewer Maintenance	\$ 311,521	\$ 142,558	\$ 202,955	\$ 299,580	\$ 301,658	\$ 2,078
Wastewater Treatment Plant	1,429,888	1,230,940	1,617,094	1,378,864	1,566,939	188,075
Wastewater Lift Stations	155,010	108,861	153,210	155,310	160,000	4,690
Sludge Drying Beds	51,444	37,518	46,253	63,446	45,140	(18,306)
Sewer Utility Billing	308,909	207,250	310,218	305,435	309,535	4,100
Contingency	-	-	-	64,685	-	(64,685)
Total Public Works	\$ 2,256,772	\$ 1,727,127	\$ 2,329,730	\$ 2,267,320	\$ 2,383,272	\$ 115,952
Outlay						
Sewage Disposal Outlay	\$ 129,794	\$ 351,331	\$ 351,331	\$ 348,500	\$ 1,153,264	\$ 804,764
Capital Improvement Fund	-	-	-	20,000	20,000	-
Sanitary Sewer Depreciation	-	-	-	121,050	123,333	2,283
Waste Water Replacement Account	53,190	49,505	49,505	300,000	321,250	21,250
Total Outlay	\$ 182,984	\$ 400,836	\$ 400,836	\$ 789,550	\$ 1,617,847	\$ 828,297
Other Financing Uses						
Transfer to Debt Service Fund	\$ 2,005,308	\$ 1,677,675	\$ 2,004,977	\$ 2,004,977	\$ 2,004,789	\$ (188)
Transfer to Public Works Construction Fund	500,313	-	-	866,159	405,066	(461,093)
Total Other Financing Uses	\$ 2,505,621	\$ 1,677,675	\$ 2,004,977	\$ 2,871,136	\$ 2,409,855	\$ (461,281)
Total Expenditures	\$ 4,945,377	\$ 3,805,638	\$ 4,735,543	\$ 5,928,006	\$ 6,410,974	\$ 482,968

City of Wisconsin Rapids 2018 Budget Sewer Utility Fund

Budget Account	Actual 2016	Actual 9/30/17	Estimated 2017	Budget 2017	Budget 2018	Increase (Decrease)
Charges for Service						
Sewer Use Fees	\$ 3,522,764	\$ 2,577,624	\$ 3,901,350	\$ 3,923,357	\$ 3,932,350	\$ 8,993
Septic Haulers	772,925	95,003	122,394	48,435	100,000	51,565
Municipal Service Agreements	179,915	128,237	172,009	188,190	180,000	(8,190)
Industrial Service Agreements	1,230,788	1,019,818	1,313,000	1,251,088	1,313,000	61,912
WWLC Blow-off Revenue	21,697	7,749	15,475	23,742	18,500	(5,242)
Landfill - Leachate	212,891	138,729	277,450	196,694	275,000	78,306
Other	8,000	-	8,000	8,000	8,000	-
Total Charges for Service	\$ 5,948,980	\$ 3,967,160	\$ 5,809,678	\$ 5,639,506	\$ 5,826,850	\$ 187,344
Interest						
Interest Earnings	\$ 17,973	\$ 20,845	\$ 30,000	\$ 15,000	\$ 15,000	\$ -
Total Interest	\$ 17,973	\$ 20,845	\$ 30,000	\$ 15,000	\$ 15,000	\$ -
Other Financing Sources						
Transfer From Fleet Replacement	\$ -	\$ -	\$ -	\$ -	\$ 33,976	\$ 33,976
Clean Water Fund Loan	-	-	-	-	-	-
Fund Balance Applied						
Unassigned	-	-	-	-	535,148	535,148
Sanitary Sewer Depreciation Fund	-	-	-	-	-	-
CWFL Replacement Account	-	-	-	273,500	-	(273,500)
Capital Improvement Fund	-	-	-	-	-	-
Total Other Financing Sources	\$ -	\$ -	\$ -	\$ 273,500	\$ 569,124	\$ 295,624
Total Revenues	\$ 5,966,953	\$ 3,988,005	\$ 5,839,678	\$ 5,928,006	\$ 6,410,974	\$ 482,968

City of Wisconsin Rapids
2018 Budget
Aquatics & Riverfront Construction Fund

Budget Account	Actual 2016	Actual 9/30/17	Estimated 2017	Budget 2017	Budget 2018	Increase (Decrease)
Outlay						
Regional Aquatics Facility	\$ 184	\$ 314,125	\$ 314,125	\$ 2,368,732	\$ 11,684,136	\$ 9,315,404
Splash Pads	4,145	441,678	785,000	785,000	-	(785,000)
Overlook Balcony	-	-	-	-	382,793	
East River Bank Bike Path	43,131	130,060	130,060	1,917,507	4,496,587	2,579,080
Total Outlay	\$ 47,460	\$ 885,863	\$ 1,229,185	\$ 5,071,239	\$ 16,563,516	\$ 11,109,484
Other Financing Uses						
Debt Issue Expense	\$ -	\$ 107,721	\$ 107,721	\$ 107,721	\$ 126,302	\$ 18,581
Transfer to Other Funds	-	123,122	123,122	123,122	-	(123,122)
Total Other Financing Uses	\$ -	\$ 230,843	\$ 230,843	\$ 230,843	\$ 126,302	\$ (104,541)
Total Expenditures	\$ 47,460	\$ 1,116,706	\$ 1,460,028	\$ 5,302,082	\$ 16,689,818	\$ 11,109,484
Intergovernmental						
DNR Stewardship Grant	\$ -	\$ -	\$ -	\$ 671,239	\$ 1,214,070	\$ 542,831
Total Intergovernmental	\$ -	\$ -	\$ -	\$ 671,239	\$ 1,214,070	\$ 542,831
Miscellaneous						
Gifts and Donations	\$ -	\$ 585,265	\$ 585,265	\$ 575,000	\$ 7,000,000	\$ 6,425,000
Total Miscellaneous	\$ -	\$ 585,265	\$ 585,265	\$ 575,000	\$ 7,000,000	\$ 6,425,000
Other Financing Sources						
Transfer From Other Funds	\$ -	\$ -	\$ -	\$ 500,000	\$ -	\$ (500,000)
Bond Premium	-	-	-	174,375	-	(174,375)
Proceeds From Long-term Debt	-	3,381,468	3,381,468	3,381,468	5,138,008	1,756,540
Fund Balance Applied	-	-	-	-	3,337,740	3,337,740
Total Other Financing Sources	\$ -	\$ 3,381,468	\$ 3,381,468	\$ 4,055,843	\$ 8,475,748	\$ 4,419,905
Total Revenues	\$ -	\$ 3,966,733	\$ 3,966,733	\$ 5,302,082	\$ 16,689,818	\$ 11,387,736

City of Wisconsin Rapids 2018 Budget Public Works Construction Fund

Budget Account	Actual 2016	Actual 9/30/17	Estimated 2017	Budget 2017	Budget 2018	Increase (Decrease)
Outlay						
Street Construction	\$ 1,549,285	\$ 412,775	\$ 1,766,117	\$ 1,706,117	\$ 1,430,608	\$ (275,509)
Traffic Control	-	28,875	28,875	28,875	210,000	181,125
Water Main	127,594	215,569	312,031	312,031	151,695	(160,336)
Sanitary Sewer Construction	499,523	680,073	866,159	866,159	405,066	(461,093)
Storm Sewer Construction	243,202	141,145	479,024	479,024	579,692	100,668
Sidewalk Construction	-	1,907	1,907	-	143,832	143,832
RECC Industrial Spur	-	-	-	75,980	-	(75,980)
Property Acquisition Fund	374,432	99,990	99,990	167,579	-	(167,579)
Highway Rehabilitation	94,051	160,666	395,290	395,290	138,703	(256,587)
Contingency	-	-	-	125,000	100,000	(25,000)
Total Outlay	\$ 2,888,087	\$ 1,741,000	\$ 3,949,393	\$ 4,156,055	\$ 3,159,596	\$ (996,459)
Total Expenditures	\$ 2,888,087	\$ 1,741,000	\$ 3,949,393	\$ 4,156,055	\$ 3,159,596	\$ (996,459)
Taxes						
Property Taxes	\$ 981,604	\$ 1,147,297	\$ 1,147,297	\$ 1,147,297	\$ 781,000	\$ (366,297)
Total Taxes	\$ 981,604	\$ 1,147,297	\$ 1,147,297	\$ 1,147,297	\$ 781,000	\$ (366,297)
Intergovernmental						
Grants	\$ 84,524	\$ 26,777	\$ 26,777	\$ 26,777	\$ -	\$ (26,777)
Total Intergovernmental	\$ 84,524	\$ 26,777	\$ 26,777	\$ 26,777	\$ -	\$ (26,777)
Charges for Service						
Cost Reimbursement	\$ 125,233	\$ 215,569	\$ 312,031	\$ 312,031	\$ 151,695	\$ (160,336)
Total Charges for Service	\$ 125,233	\$ 215,569	\$ 312,031	\$ 312,031	\$ 151,695	\$ (160,336)
Other Financing Sources						
Transfer From Sewer Utility Fund	\$ 500,313	\$ 680,073	\$ 866,159	\$ 866,159	\$ 405,066	\$ (461,093)
Transfer From Storm Sewer Utility	32,283	-	54,685	54,685	100,000	45,315
Transfer from Centralia Center Fund	-	-	-	226,382	333,013	106,631
Transfer From General Fund	404,966	-	262,431	202,431	-	(202,431)
Proceeds From Long-term Debt	1,120,000	1,133,532	1,133,532	1,133,511	1,096,992	(36,519)
Fund Balance Applied - Nonlapsing	-	-	-	186,782	291,830	105,048
Total Other Financing Sources	\$ 2,057,562	\$ 1,813,605	\$ 2,316,807	\$ 2,669,950	\$ 2,226,901	\$ (443,049)
Total Revenues	\$ 3,248,923	\$ 3,203,248	\$ 3,802,912	\$ 4,156,055	\$ 3,159,596	\$ (996,459)

City of Wisconsin Rapids
2018 Budget
Tax Incremental District No. 6 Fund

Budget Account	Actual 2016	Actual 9/30/17	Estimated 2017	Budget 2017	Budget 2018	Increase (Decrease)
Outlay						
Rapids East Commerce Center	\$ 57,067	\$ 29,733	\$ 29,733	\$ 28,637	\$ 28,637	\$ -
Total Outlay	\$ 57,067	\$ 29,733	\$ 29,733	\$ 28,637	\$ 28,637	\$ -
Other Financing Uses						
Transfer to Debt Service Fund	\$ 304,254	\$ 317,630	\$ 317,630	\$ 317,630	\$ 352,474	\$ 34,844
Total Other Financing Uses	\$ 304,254	\$ 317,630	\$ 317,630	\$ 317,630	\$ 352,474	\$ 34,844
Total Expenditures	\$ 361,321	\$ 347,363	\$ 347,363	\$ 346,267	\$ 381,111	\$ 34,844
Taxes						
Tax Increment	\$ 376,189	\$ 384,976	\$ 384,976	\$ 349,881	\$ 343,115	\$ (6,766)
Total Taxes	\$ 376,189	\$ 384,976	\$ 384,976	\$ 349,881	\$ 343,115	\$ (6,766)
Intergovernmental						
State Aid - Computer Tax Exemption	\$ 1,978	\$ 1,599	\$ 1,599	\$ 1,599	\$ 1,623	\$ 24
Total Intergovernmental	\$ 1,978	\$ 1,599	\$ 1,599	\$ 1,599	\$ 1,623	\$ 24
Special Assessments						
Guaranteed Tax Increment	\$ 30,334	\$ 35,096	\$ 35,096	\$ 30,334	\$ 31,375	\$ 1,041
Total Special Assessments	\$ 30,334	\$ 35,096	\$ 35,096	\$ 30,334	\$ 31,375	\$ 1,041
Other Financing Sources						
Sale of Property	\$ 13,000	\$ 8,000	\$ 14,000	\$ -	\$ 24,000	\$ 24,000
Fund Balance Applied / (Reserved)	-	-	-	(35,547)	(19,002)	16,545
Total Other Financing Sources	\$ 13,000	\$ 8,000	\$ 14,000	\$ (35,547)	\$ 4,998	\$ 40,545
Total Revenues	\$ 421,501	\$ 429,671	\$ 435,671	\$ 346,267	\$ 381,111	\$ 34,844

City of Wisconsin Rapids
2018 Budget
Tax Incremental District No. 7 Fund

Budget Account	Actual 2016	Actual 9/30/17	Estimated 2017	Budget 2017	Budget 2018	Increase (Decrease)
Outlay						
Downtown Revitalization	\$ -	\$ 14,000	\$ 14,000	\$ 85,000	\$ -	\$ (85,000)
Total Outlay	\$ -	\$ 14,000	\$ 14,000	\$ 85,000	\$ -	\$ (85,000)
Other Financing Uses						
Transfer to Debt Service Fund	\$ 112,360	\$ 74,000	\$ 74,000	\$ 74,000	\$ 93,581	\$ 19,581
Total Other Financing Uses	\$ 112,360	\$ 74,000	\$ 74,000	\$ 74,000	\$ 93,581	\$ 19,581
Total Expenditures	\$ 112,360	\$ 88,000	\$ 88,000	\$ 159,000	\$ 93,581	\$ (65,419)
Taxes						
Tax Increment	\$ 104,142	\$ 76,174	\$ 76,174	\$ 63,420	\$ 84,706	\$ 21,286
Total Taxes	\$ 104,142	\$ 76,174	\$ 76,174	\$ 63,420	\$ 84,706	\$ 21,286
Intergovernmental						
State Aid - Computer Tax Exemption	\$ 11,779	\$ 9,483	\$ 9,483	\$ 9,483	\$ 9,622	\$ 139
Total Intergovernmental	\$ 11,779	\$ 9,483	\$ 9,483	\$ 9,483	\$ 9,622	\$ 139
Special Assessments						
Special Assessment Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Special Assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Financing Sources						
Transfer From Public Works						
Transfer From Other Funds	\$ -	\$ -	\$ -	\$ 65,000	\$ -	\$ (65,000)
Proceeds From Long-term Debt	-	-	-	-	-	-
Fund Balance Applied (Reserved)	-	-	-	21,097	(747)	(21,844)
Total Other Financing Sources	\$ -	\$ -	\$ -	\$ 86,097	\$ (747)	\$ (86,844)
Total Revenues	\$ 115,921	\$ 85,657	\$ 85,657	\$ 159,000	\$ 93,581	\$ (65,419)

City of Wisconsin Rapids
2018 Budget
Equipment Replacement Fund

Budget Account	Actual 2016	Actual 9/30/17	Estimated 2017	Budget 2017	Budget 2018	Increase (Decrease)
Outlay						
Information Technology	\$ 63,583	\$ 19,422	\$ 31,000	\$ 115,866	\$ 46,000	\$ (69,866)
Office Equipment	4,895	7,562	7,562	15,158	20,052	
Police Department Vehicles	86,873	66,665	66,665	148,432	118,350	(30,082)
Fire Department Vehicles	16,037	31,925	31,924	768,696	36,950	(731,746)
Street Department Fleet	430,813	1,118,624	1,118,624	513,030	836,024	322,994
Total Outlay	\$ 602,201	\$ 1,244,198	\$ 1,255,775	\$ 1,561,182	\$ 1,057,376	\$ (508,700)
Other Financing Uses						
Transfer to Other Funds	\$ -	\$ -	\$ -	\$ -	\$ 33,976	\$ 33,976
Total Other Financing Uses	\$ -	\$ -	\$ -	\$ -	\$ 33,976	\$ 33,976
Total Expenditures	\$ 602,201	\$ 1,244,198	\$ 1,255,775	\$ 1,561,182	\$ 1,091,352	\$ (474,724)
Taxes						
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Service						
Equipment Charges	\$ -	\$ -	\$ -	\$ 420,000	\$ 440,052	\$ 20,052
Total Charges for Service	\$ -	\$ -	\$ -	\$ 420,000	\$ 440,052	\$ 20,052
Other Financing Sources						
Sale of Capital Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer From Other Funds	-	-	-	496,447	651,300	154,853
Proceeds From Long-term Debt	-	-	-	-	-	-
Fund Balance Applied - Nonlapsing	-	-	-	644,735	-	(644,735)
Total Other Financing Sources	\$ -	\$ -	\$ -	\$ 1,141,182	\$ 651,300	\$ (489,882)
Total Revenues	\$ -	\$ -	\$ -	\$ 1,561,182	\$ 1,091,352	\$ (469,830)

City of Wisconsin Rapids
2018 Budget
Municipal Building Improvement Fund

Budget Account	Actual 2016	Actual 9/30/17	Estimated 2017	Budget 2017	Budget 2018	Increase (Decrease)
Outlay						
Municipal Building Outlay	\$ 97,759	\$ 10,658	\$ 10,658	\$ 309,020	\$ 300,000	\$ (9,020)
City Hall Outlay	-	-	-	-	152,500	152,500
Total Outlay	\$ 97,759	\$ 10,658	\$ 10,658	\$ 309,020	\$ 452,500	\$ 143,480
Other Financing Uses						
Transfer to Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Financing Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 97,759	\$ 10,658	\$ 10,658	\$ 309,020	\$ 452,500	\$ 143,480
Taxes						
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Service						
City Hall Rent	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000
Total Charges for Service	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000
Other Financing Sources						
Sale of Capital Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer From Other Funds	-	-	-	-	142,500	142,500
Proceeds From Long-term Debt	-	-	-	-	100,000	100,000
Fund Balance Applied - Nonlapsing	-	-	-	309,020	200,000	(109,020)
Total Other Financing Sources	\$ -	\$ -	\$ -	\$ 309,020	\$ 442,500	\$ 133,480
Total Revenues	\$ -	\$ -	\$ -	\$ 309,020	\$ 452,500	\$ 143,480

**City of Wisconsin Rapids
2018 Budget
Tax Rate Calculations**

Assessment as of January 1 (Including TID)

Description	2015	2016	2017	Increase (Decrease)	Percent Change
Assessed Value	\$ 999,810,100	\$ 1,000,970,700	\$ 1,005,378,600	\$ 4,407,900	0.4%
Equalized Value	\$ 1,011,657,700	\$ 982,701,000	\$ 1,018,531,400	\$ 35,830,400	3.6%
Equalized Value - Exempt Computers	\$ 15,821,200	\$ 11,856,000	\$ 11,856,000	\$ -	0.0%
Assessment Ratio	98.83%	101.19%	98.72%		

Total Tax Levy (Includes TID Increment)

Taxing Entity	2016	2017	2018	(Decrease)	Change
State	\$ 171,684.38	\$ 166,770.26	\$ -	\$ (166,770.26)	-100.0%
Wood County	4,864,620.80	5,004,087.43	5,228,145.10	224,057.67	4.5%
WRPS	10,660,831.64	10,630,945.90	10,579,855.38	(51,090.52)	-0.5%
MSTC	844,113.02	846,905.48	904,232.82	57,327.34	6.8%
Wisconsin Rapids	11,848,002.85	11,982,308.16	12,410,445.57	428,137.41	3.6%
Total	\$ 28,389,252.69	\$ 28,631,017.23	\$ 29,122,678.87	\$ 491,661.64	1.7%

Tax Rate

Taxing Entity	2016	2017	2018	(Decrease)	Change
State	\$ 0.172	\$ 0.167	\$ -	\$ (0.167)	-100.0%
Wood County	4.866	4.999	\$ 5.200	0.201	4.0%
WRPS	10.663	10.621	\$ 10.523	(0.098)	-0.9%
MSTC	0.844	0.846	\$ 0.899	0.053	6.3%
Wisconsin Rapids	11.850	11.971	\$ 12.344	0.373	3.1%
Total Gross Tax Rate	\$ 28.395	\$ 28.604	\$ 28.967	\$ 0.363	1.3%
State Tax Credit	\$ 1,848,416.34	\$ 1,849,408.77	\$ 2,025,451.95	\$ 176,043.18	9.5%
State Tax Credit Rate	1.849	1.848	2.015	0.167	9.0%
Total Net Tax Rate	\$ 26.546	\$ 26.756	\$ 26.952	\$ 0.196	0.7%

City of Wisconsin Rapids
2018 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	\$ 5,151,341.89	\$ 1,003,568,900	\$ 0.005133023	\$ 1,018,531,400	\$ 5,228,145.10	\$ 76,803.21
WRPS	10,424,434.00	\$ 1,003,568,900	0.010387363	\$ 1,018,531,400	10,579,855.38	155,421.38
MSTC	890,948.98	\$ 1,003,568,900	0.000887781	\$ 1,018,531,400	904,232.82	13,283.84
Wisconsin Rapids	12,228,133.00	\$ 1,003,568,900	0.012184647	\$ 1,018,531,400	12,410,445.57	182,312.57
Total	\$ 28,694,857.87		\$ 0.028592814		\$ 29,122,678.87	\$ 427,821.00
State of WI					-	
Total Property Tax Levy					\$ 29,122,678.87	
Tax Increment District	Total Equalized Value	Base Value	Value Increment	Interim Rate	Tax Increment	
Tax Incremental District No. 6	\$ 15,915,100	\$ 3,915,100	\$ 12,000,000	0.028592814	\$ 343,114.59	
Tax Incremental District No. 7	37,912,200	34,949,700	2,962,500	0.028592814	84,706.42	
Total	\$ 53,827,300	\$ 38,864,800	\$ 14,962,500		\$ 427,821.00	