



OFFICIAL NOTICE AND AGENDA

of a meeting of a City Board, Commission, Department, Committee, Agency, Corporation, Quasi-Municipal Corporation, or sub-unit thereof.

Meeting of the: **FINANCE COMMITTEE**
 Date/Time: **Tuesday, November 7, 2023 at 5:30 PM**
 Location: **City Hall (407 Grant Street) - Council Chambers**
 Members: Lisa Rasmussen (C), Michael Martens (VC), Doug Diny, Carol Lukens, Sarah Watson

AGENDA ITEMS

- 1 Minutes of the previous meeting(s) (10/10/2023, 10/17/2023, 10/19/2023, 10/24/2023, 10/30/2023).
- 2 Discussion and possible action regarding Special Assessments for 2023 Street Construction Project C - North 17th Avenue, Stewart Avenue to Elm Street
- 3 Discussion and possible action on establishing the 2024 Property Tax Equivalent for Wausau Water Works
- 4 Discussion and possible action on approving City's accepted Counter-Offer to Purchase for 811 and 815 Grand Avenue and related budget modification
CLOSED SESSION pursuant to s. 19.85(1)(e) of the Wisconsin Statutes for deliberating or negotiating the purchase of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session: relating to approval of accepted Counter-Offer to Purchase for 811 and 815 Grand Avenue and related budget modification
RECONVENE into Open Session, if necessary, to take action on Closed Session item

Adjourn

Lisa Rasmussen, Chair

NOTICE: It is possible and likely that members of, and possibly a quorum of members of the Committee of the Whole or other committees of the Common Council of the City of Wausau may be in attendance at the above-mentioned meeting. No action will be taken by any such groups.

Members of the public who do not wish to appear in person may view the meeting live over the internet, live by cable TV, Channel 981, and a video is available in its entirety and can be accessed at <https://tinyurl.com/WausauCityCouncil>. Any person wishing to offer public comment who does not appear in person to do so, may e-mail mary.goede@ci.wausau.wi.us with "Finance Committee public comment" in the subject line prior to the meeting start. All public comment, either by email or in person, will be limited to items on the agenda at this time. The messages related to agenda items received prior to the start of the meeting will be provided to the Chair.

This Notice was posted at City Hall and sent to the Daily Herald newsroom 11/03/23 at 2:30 PM

In accordance with the requirements of Title II of the Americans with Disabilities Act of 1990 (ADA), the City of Wausau will not discriminate against qualified individuals with disabilities on the basis of disability in its services, programs or activities. If you need assistance or reasonable accommodations in participating in this meeting or event due to a disability as defined under the ADA, please call the ADA Coordinator at (715) 261-6622 or ADAServices@ci.wausau.wi.us to discuss your accessibility needs. We ask your request be provided a minimum of 72 hours before the scheduled event or meeting. If a request is made less than 72 hours before the event the City of Wausau will make a good faith effort to accommodate your request.

Other Distribution: Media, (Alderspersons: Kilian, Gisselman, McElhaney, Herbst, Larson, Henke), *Rosenberg, *Jacobson, *Groat, Department Heads

FINANCE COMMITTEE – BUDGET SESSION #1

Date and Time: Tuesday, October 10, 2023 @ 5:30 p.m., Council Chambers

Members Present: Lisa Rasmussen, Michael Martens, Carol Lukens, Sarah Watson, and Doug Diny

Others Present: Mayor Rosenberg, MaryAnne Groat, Emily Ley, Anne Jacobson, Matt Barnes, Jermany Kopp, Bob Barteck, James Henderson, Eric Lindman, Dustin Kraege, Rick Rubow, Mark Sauer, Liz Brodek, Randy Fifrick, Kody Hart, Alder Gary Gisselman, Alder Chad Henke

Noting the presence of a quorum Chairperson Rasmussen called the meeting to order at 5:30 p.m.

Minutes of the previous meeting(s): (9/26/2023).

Motion by Watson, seconded by Diny, to approve. Motion carried 5-0.

Discussion and possible action authorizing a 3% general wage adjustment for non-represented employees effective December 24, 2023

Martens questioned as to how this increase in wages impacts the mill rate and levy limits. It was stated that there is no threshold for expenditure restraint in the next year and that this increase will impact the mill rate accordingly.

Watson questioned if there would be an adjustment to the current year's budget as the start date is slated to December 24. It was stated that there would have to be a small change in the current year's budget in order for the increase in wages to align with pay periods and to be in accordance with the newly agreed upon union contracts.

Rasmussen stated that this was a way to stay mindful of the current workforce market in terms of attracting and retaining talent.

Diny questioned if this would be a cost to continue or a supplemental request to be added to the budget and if a budget modification would need to be approved for a start date within this year. It was stated that this would be built into the 2024 budget. It was stated there would be no need for a budget modification because the financial impact would be absorbed into the individual department budgets.

Motion by Watson, seconded by Diny, to approve. Motion carried 5-0.

Discussion and possible action regarding Authorizing health, dental, vision and supplemental insurance plan design for 2024

Motion by Martens, seconded by Lukens, to approve. Motion carried 5-0.

Discussion and possible action regarding Authorizing CCIT Inclusion on the City's health, dental, vision and supplemental insurance plan design for 2024 and 2025

Motion by Diny, seconded by Lukens, to approve. Motion carried 5-0.

Discussion and possible action approving a budget modification for the Wausau West Generator Project

Watson questioned as to how much was left over in the ARPA account. It was stated that there is \$1.6 million in the ARPA account. Watson questioned if this was accounting for construction costs that came in overbudget. It was stated that additional construction costs and electrical engineering costs accounted for this need.

Motion by Watson, seconded by Martens, to approve. Motion carried 5-0.

Discussion and possible action approving budget modification for 2023 Facility Improvement Capital Projects

Watson questioned on the language that reads that the contingency fund could be utilized if needed. It was stated that this would allow the Department of Public Works to use contingency funding if a small and unforeseen cost comes up after the projects are put out for bid without the need to approve that with the committee.

Motion by Lukens, seconded by Diny, to approve. Motion carried 5-0.

Discussion and possible action accepting dedication of a portion of 7119 Stewart Avenue for public right-of-way

Motion by Diny, seconded by Martens, to approve. Motion carried 5-0.

Discussion and possible action regarding the 2023 Audit proposal from Clifton Larson Allen

Without objection, this agenda item and agenda item 10 were moved up to be discussed before going into closed session to ensure the committee has time to take action at this meeting given the time constraints.

Motion by Diny, seconded by Martens, to approve to extend another year based on the proposal in the packet, and direct that the Community Development Authority be allowed to piggyback on the audit if their board should approve the participation. Motion carried 5-0.

Discussion and possible action to authorize an Offer to Purchase 811 and 815 Grand Avenue (and related budget modification)

No discussion in open session.

CLOSED SESSION pursuant to s. 19.85(1)(e) of the Wisconsin Statutes for deliberating or negotiating the purchase of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session: relating to authorization of staff to negotiate an Offer to Purchase of 811 and 815 Grand Avenue (and related budget modification)

Motion by Martens, second by Watson, to convene in Closed Session.

Roll Call Vote - Yes: Watson, Diny, Martens, Lukens, and Rasmussen, No: None. Motion carried 5-0.

RECONVENED into Open Session to take action on Closed Session items.

Motion by Diny, seconded by Martens, to accept the counteroffer on the purchase of the properties at 811 and 815 Grand Avenue at a purchase price of \$805,000. Motion carried 5-0.

Introduce 2024 Supplemental budget requests

Supplemental budget requests were presented by staff for committee members to rank and score. The request reviewed included Neighborhood Listening Sessions from the Community Development Department, Firefighter Cancer Screening and Paramedic Tuition from the Fire Department, Restorative Justice Support by the Municipal Court, Commercial Travel and Recruitment & Retention from the Police Department. The requests pulled for discussion entirely included Station 3 Lockers and Medical Equipment by the Fire Department because the equipment replacement fund will account for these needs. The requests to be discussed at a future meeting included requests by the Department of Public Works and for new personnel from various departments.

Adjourn

Motion by Watson, seconded by Lukens, to adjourn. Motion carried 5-0.

For full meeting video on YouTube: <https://www.youtube.com/watch?v=hkwwIC9XnmY> and <https://www.youtube.com/watch?v=GC3eTRUDHww>

FINANCE COMMITTEE – BUDGET SESSION #2

Date and Time: Tuesday, October 17, 2023 @ 5:30 p.m., Council Chambers

Members Present: Lisa Rasmussen, Michael Martens, Carol Lukens, Sarah Watson, and Doug Diny

Others Present: Mayor Rosenberg, MaryAnne Groat, Emily Ley, Tara Alfonzo, Matt Barnes, Bob Barteck, Eric Lindman, Dustin Kraege, Liz Brodek, Jamie Polley, Kody Hart, Alder Dawn Herbst

Noting the presence of a quorum Chairperson Rasmussen called the meeting to order at 5:30 p.m.

Budget Discussions and Action regarding Recommending a 2024 Budget including setting 2024 Fee Schedule

Supplemental budget requests were presented by staff for committee members to rank and score. The requests were yet to be reviewed from the previous committee meeting included On Call Expenses, Vehicle Fuel, and Hot Mix Asphalt from the Department of Public Works, and Administrative Assistant 1.0 FTE from the Community Development Department, Administrative Assistant 1.0 FTE from the Police and Fire Departments, and Street Crew 1.0 FTE (Yr. 1) from the Department of Public Works.

The 2024 Budget was presented in a message from MaryAnne Groat, Finance Director. Questions were asked and answered following discussion.

Link to the 2024 Budget Presentation: <https://www.wausauwi.gov/home/showpublisheddocument/9957>

Link to the 2023 Budget Book: <https://www.wausauwi.gov/home/showpublisheddocument/9959>

For full meeting video on YouTube: <https://www.youtube.com/watch?v=0WBYBxW1W7U>

Adjourn

Motion by Diny, second by Marten, to adjourn the meeting. Motion carried. Meeting adjourned at 8:03 p.m.

FINANCE COMMITTEE – BUDGET SESSION #3

Date and Time: Thursday, October 19, 2023 @ 5:30 p.m., Council Chambers

Members Present: Lisa Rasmussen, Michael Martens, Carol Lukens, and Doug Diny

Members Excused: Sarah Watson

Others Present: MaryAnne Groat, Emily Ley, Anne Jacobson, Matt Barnes, Bob Barteck, Eric Lindman, Dustin Kraege, Liz Brodek, Jamie Polley, Solomon King, Kody Hart, Alder Tom Kilian

Noting the presence of a quorum Chairperson Rasmussen called the meeting to order at 5:30 p.m.

Budget Discussions and Action regarding Recommending a 2024 Budget including setting 2024 Fee Schedule

The 2024 Budget Supplemental Budget Requests were reviewed. Questions were asked and answered following discussion. Further discussion to follow when estimated budget numbers are finalized.

Paramedic Tuition from the Fire Department funding will come from ARPA funding in combination with a budget modification from unused previously allocated ARPA funding. Supplemental item recommended to be accepted with the alternative funding source with zero levy impact.

Hot Mix Asphalt from the Department of Public Works funding recommended to be accepted with levy impact.

Firefighter Cancer Screening from the Fire Department funding will come from the employee insurance fund. Supplemental item recommended to be accepted with the alternative funding source with zero levy impact.

Recruitment and Retention from the Police Department funding recommended to be accepted with levy impact for 2024 budget year only and reevaluated in the next budget year.

Marathon County Restorative Justice Program Support from the Municipal Court recommended to be accepted with levy impact for 2024 budget year only and reevaluated in the next budget year.

Personnel requests for the Shared Administrative Assistant Position from the Police and Fire Departments, the Street Crew Staff (3 FTE over 3 yrs.) from the Department of Public Works, and the Administrative Assistant Position from the Community Development Department recommended to be accepted with levy impact with a start date of all hires slated for April of 2024 and Administrative Assistant Position from the Community Development Department to be part-time to reduce the impact on the budget.

Neighborhood Listening Sessions from the Community Development Department funding will come from the CBL Refinancing Bond for 2024 budget year only and reevaluated in the next budget year. Supplemental item recommended to be accepted with the alternative funding source with zero levy impact.

On Call Expenses from the Department of Public Works funding will come from the motor pool fund. Supplemental item recommended to be accepted with the alternative funding source with zero levy impact.

The Commercial Travel from the Police Department and the Propane Dual Fuel Conversion (10-15 vehicles) from the Department of Public Works recommended to not be accepted as supplemental budget requests.

Recommended that parking fines will be issued with one warning ticket given to a driver/vehicle ever as opposed to just for during the year. No additional parking enforcement officer will be hired, and no new equipment will be purchased in this budget year. Further discussion will follow in subsequent meetings outside of the budget.

Council Chambers Video & Room Control Upgrade was slated as a high priority in the CIP Budget and staff are directed to explore funding options.

Link to the 2024 Budget Presentation: <https://www.wausauwi.gov/home/showpublisheddocument/9957>

Link to the 2023 Budget Book: <https://www.wausauwi.gov/home/showpublisheddocument/9959>

For full meeting video on YouTube: <https://www.youtube.com/watch?v=0WBYBxW1W7U>

Adjourn

Motion by Diny, second by Marten, to adjourn the meeting. Motion carried. Meeting adjourned at 7:21 p.m.

DRAFT

FINANCE COMMITTEE

Date and Time: Tuesday, October 24, 2023 @ 5:30 p.m., Council Chambers

Members Present: Lisa Rasmussen, Michael Martens, Carol Lukens, Sarah Watson, and Doug Diny

Others Present: Mayor Rosenberg, MaryAnne Groat, Emily Ley, Anne Jacobson, Matt Barnes, Bob Barteck, Jeremy Kopp, James Henderson, Eric Lindman, Dustin Kraege, Liz Brodek, Jamie Polley, Solomon King, Kody Hart, Alder Gisselman, Alder Herbst

Noting the presence of a quorum Chairperson Rasmussen called the meeting to order at 5:30 p.m.

Minutes of the previous meeting(s): (10/10/2023)

Motion by Watson, seconded by Diny, to approve the minutes. Motion carried 5-0.

Discussion and possible action regarding 2022 audit presentation by Clifton Larson

The audit was presented by Stuart Randall of Clifton Larson. Questions were asked and answered following discussion. Audit placed on file.

Link to 2022 Audit: <https://www.wausauwi.gov/home/showpublisheddocument/9375/638273481548700000>

Discussion and possible action regarding 2023 Business Improvement District Plan

Motion by Martens, seconded by Watson, to approve. Motion carried 5-0.

Discussion and possible action on approving accepted offer for the following parcel in the Stewart Avenue, South 72nd Avenue South 48th Avenue street project: Parcel 49 (4805 Stewart Avenue & 4905 Stewart Avenue) – New Highway Right-of-Way

Motion by Lukens, seconded by Diny, to approve. Motion carried 5-0.

Discussion and possible action approving budget modification for the City Hall Security project

Diny questioned if it would be more appropriate to have full time security staff at City Hall. It was stated that full time staff would have a significant impact on the cost to continue. Diny stated support for locking more entries and more security surveillance on the building in addition to security staff to manage safety concerns.

Watson stated that the current proposal satisfies the balance of protecting City Hall employees and keeping the building open and accessible to the public.

Lukens stated support for protecting City Hall staff in a way that has minimal impact on the ongoing budget and that this is the best option moving forward. It was also stated that this should be a priority in allocating funds.

Martens stated that this proposal also includes modifications to public facing portions of the Municipal Court and Court Clerk's offices, and that this is a workable solution.

Rasmussen stated concerns with being counterproductive if the plans change course at this time when the plans are already approved.

Diny stated support for moving this item into next year and stated that the proposed security upgrades are excessive.

Rasmussen stated there have been legitimate threats made on elected officials and city staff that makes those individuals feel unsafe. It was stated that the safety of people who interact with the city is a priority.

Martens stated that this has been an ongoing discussion for several years all while the cost of construction for the upgrades have gotten more expensive and the legitimate threats have increased in that time. It was stated that the situation has not improved, and that passage of the security upgrades are needed.

Diny stated the Committee should explore off-setting the cost of the budget modification in the supplemental budget. It was stated that there was more to the security of City Hall then just putting up a fence.

Motion by Lukens, seconded by Watson, to approve. Motion carried 4-1, (*Diny was the dissenting vote*)

Discussion and possible action on moving Transit Supervisor from grade 18 to grade 17

Motion by Martens, seconded by Lukens, to approve. Motion carried 5-0.

Discussion and possible action regarding amending salaries for elected officials

Rasmussen stated that the current salaries are in line with neighboring communities who also have not increased these salaries in a long period of time.

Martens stated indifference as the salaries are still on trend with the local average. It was stated that Martens along with the rest of the Alders on the Human Resources Committee voted unanimously to reject the increase.

Rasmussen stated opposition due to the current state of the economy.

Diny stated opposition due to the optics of receiving pay increases while the economy is struggling and in the context of approving the security upgrades for City Hall.

Motion by Martens, seconded by Lukens, to approve. Motion rejected 5-0.

Discussion and possible action regarding sole source purchase of 2 dump boides, v-boxes, hook-lifts, wings, and hydraulic systems for DPW tri-axle trucks. (Truck Equipment, Inc.)

Without objection, this agenda item and the next agenda items 10 and 11 were moved up to be discussed before agenda item 8 to ensure the committee has time to take action at this meeting given the time constraints.

Motion by Martens, seconded by Watson, to approve. Motion carried 5-0.

Discussion and possible action regarding purchasing equipment early (Motor Pool / Fleet)

Rasmussen directed staff to come back to the Finance Committee if there is a significant purchasing variance from what is estimated.

Motion by Diny, seconded by Watson, to approve. Motion carried 5-0.

Discussion and possible action regarding equipment down payments (Motor Pool / Fleet)

Rasmussen questioned if the city has the ability to advance the funding for the down payments and replenish the cost with the motor pool fund. It was stated that the funding mechanism in question is possible, and that staff will explore what other cities do in this situation. It was also stated that there should be a policy in place to recoup prepaid cost if circumstances changes or products are not delivered.

Diny questioned if there was a way to negotiate a planning certainty with the vendor.

Motion by Martens, seconded by Diny, to approve with the directive to staff to take whatever measures are necessary to secure those advance payments and negotiate the terms of the contracts such that they are not losing those deposits. Motion carried 5-0.

Discussion and possible action regarding the 2024 Budget including supplemental requests and deferred capital projects

Deferred Capital Improvement Projects were discussed for the committee members to review. In particular, the Public Safety Building Roof Replacement, the Pickleball Court Replacement Program, and the Council Chambers Video & Room Control Upgrade were reviewed. The Athletic Park Historic Wall Cap Repairs project is removed from the list as the Park Department was able to pay for it through their small project fund.

Staff are directed to provide the committee the CIP Request Summary form for further review of the dollar amounts and how the projects scored, and survey for quorum a committee meeting on Monday, October 30, 2023 at 5:30 p.m.

Adjourn

Motion by Watson, second by Lukens, to adjourn the meeting. Motion carried. Meeting adjourned at 6:30 p.m.

FINANCE COMMITTEE – BUDGET SESSION #4

Date and Time: Monday, October 30, 2023 @ 5:30 p.m., Council Chambers

Members Present: Lisa Rasmussen, Michael Martens, Carol Lukens, Sarah Watson, and Doug Diny

Others Present: Mayor Rosenberg, MaryAnne Groat, Anne Jacobson, Jeremy Kopp, Eric Lindman, Dustin Kraege, Liz Brodek, Jamie Polley, Solomon King, Kody Hart

Noting the presence of a quorum Chairperson Rasmussen called the meeting to order at 5:34 p.m.

Budget Discussions and Action regarding Recommending a 2024 Budget including setting 2024 Fee Schedule

The committee reviewed the budget proposal thus far including the details of the taxes by taxing district impacting the City of Wausau, an analysis of levy dependent funds, and supplemental requests were reviewed.

The Street Crew Staff (3 FTE over 3 yrs.) from the Department of Public Works will not be accepted as supplemental budget requests.

The Tennis Court Replacement Program from the Parks Department will not be accepted as a CIP request.

Budget assumes a pilot payment from Wausau Water Works of \$1.59 million which is the same as the 2023 Budget along with a resolution of the Common Council to set it at an amount that is different then what is calculated. That pilot payment will be held at the same amount and the completed resolution will come to the committee on November 7, 2023.

In December of 2023 the committee will discuss what to do with the remainder of TID #6.

Public Hearing for the 2024 Budget will be held on November 7, 2023, at 6:30 p.m. with estimated final passage agendized for November 21, 2023, at 6:30 p.m.

The 2024 Budget has a general levy of \$31,002,099, with the city share of the tax increment the levy is \$36,509,464. The tax rate will be set at \$10.86 - a 2.4% increase from the previous year.

Motion by Martens, seconded by Lukens, to approve the 2024 Budget as amended in the subsequent budget sessions. Motion carried 4-1, Diny voted no.

Link to the 2024 Budget Presentation: <https://www.wausauwi.gov/home/showpublisheddocument/9957>

Link to the 2023 Budget Book: <https://www.wausauwi.gov/home/showpublisheddocument/9959>

For full meeting video on YouTube: <https://www.youtube.com/watch?v=hyb3bVJ3wKY>

Adjourn

Motion by Diny, second by Watson, to adjourn the meeting. Motion carried. Meeting adjourned at 6:18 p.m.

Department of Public Works
Engineering Division



Allen M. Wesolowski, P.E.
City Engineer

TO: Finance Committee

FROM: Allen M. Wesolowski, P.E.
City Engineer

DATE: November 2, 2023

SUBJECT: Special Assessments for 2023 Street Construction Project C – North 17th Avenue,
Stewart Avenue to Elm Street

The resolution to levy special assessments for 2023 Street Construction Projects was passed by Council on September 26, 2023. This resolution included the construction project of North 17th Avenue from Stewart Avenue to Elm Street. In accordance with this resolution, payments for special assessments were due prior to November 1, 2023. At the time of this resolution passing Council, Engineering staff was under the assumption the roadway construction would be at or near completion. However, due to several issues on the project, the construction is not completed and final completion is not anticipated until Spring of 2024. Due to the delay in completion, Engineering did not mail out assessment bills for the project.

Engineering is requesting these assessment bills be mailed out in the Spring of 2024 with payments due by November 1, 2024.

CITY OF WAUSAU, 407 Grant Street, Wausau, WI 54403

RESOLUTION OF THE FINANCE COMMITTEE

Levying Special Assessments for the 2023 Street Construction Project of North 17th Avenue from Stewart Avenue to Elm Street

Committee Action:

Fiscal Impact: Estimated construction cost \$1,800,000; estimated special assessments \$153,000

File Number: 22-1110	Date Introduced: November 21, 2023
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FISCAL IMPACT SUMMARY

COSTS	<i>Budget Neutral</i>	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	
	<i>Included in Budget:</i>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	<i>Budget Source:</i>
	<i>One-time Costs:</i>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	<i>Amount: \$1,800,000</i>
	<i>Recurring Costs:</i>	Yes <input type="checkbox"/> No <input type="checkbox"/>	<i>Amount:</i>
SOURCE	<i>Fee Financed:</i>	Yes <input type="checkbox"/> No <input type="checkbox"/>	<i>Amount:</i>
	<i>Grant Financed:</i>	Yes <input type="checkbox"/> No <input type="checkbox"/>	<i>Amount:</i>
	<i>Debt Financed:</i>	Yes <input type="checkbox"/> No <input type="checkbox"/>	<i>Amount: Annual Retirement</i>
	<i>TID Financed:</i>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	<i>Amount: \$1,800,000</i>
	<i>TID Source: Increment Revenue <input type="checkbox"/> Debt <input type="checkbox"/> Funds on Hand <input type="checkbox"/> Interfund Loan <input type="checkbox"/></i>		

RESOLUTION

WHEREAS, on November 22, 2022, a preliminary resolution was adopted for the proposed public street construction project which included the removal and replacement of bituminous concrete and/or Portland cement concrete pavement, curb and gutter, drive approaches, installation and/or replacement of sidewalk and sanitary sewer, water and storm sewer laterals where necessary, on the following street during 2023:

North 17th Avenue from Stewart Avenue to Elm Street

WHEREAS, the Engineer's report was filed in the office of the City Clerk; a public hearing was held December 6, 2022 for the project; and the Board of Public Works reported upon the hearing to the Capital Improvements and Street Maintenance Committee regarding the comments of those who appeared at said hearing and

WHEREAS, the Capital Improvements and Street Maintenance Committee did recommend to the Common Council that the projects be constructed during 2023, and the Common Council accepted the Committee's report at its meeting of January 10, 2023 and ordered that the projects be advertised for bid; and

WHEREAS, bids were received by the Board of Public Works and the low bidder was awarded the street construction projects and

WHEREAS, on September 26, 2023 a resolution was passed by the Common Council levying special assessments for all 2023 Street Construction Projects, which included the project of North 17th Avenue from Stewart Avenue to Elm Street; and

WHEREAS, the reconstruction of North 17th Avenue from Stewart Avenue to Elm Street experienced several issues causing delays and the reconstruction project was not completed in 2023 as anticipated; and

WHEREAS, your Finance Committee, at their November 7, 2023 meeting discussed and approved delaying special assessments until 2024 due to the delays in completing the project; and

WHEREAS, the street construction project special assessments for each property affected are attached hereto and made a part hereof;

NOW THEREFORE, BE IT RESOLVED,

1. That payment for said public improvements shall be made through an assessment against the real estate property described above.
2. That the assessments be and are hereby levied in the amount set forth above.
3. That such levy is made by the exercise of the City's police powers.
4. That the assessments are hereby determined to be fair and equitable, allocated amongst the property on a reasonable basis, and are in the public interest.
5. That any interested property owner may contest all or any part of such assessment in the manner provided in Section 3.24.020 of the Wausau Municipal Code.
6. That the special assessments shall be paid as follows:

Assessments under \$300: If payment is not made prior to November 1, 2024, the special assessment will be placed on the 2024 real estate tax bill and be due in full on or before January 31, 2025. There is no interest charged when paid in full. Assessments totaling less than \$300 must be paid in full and do not qualify for a payment schedule.

Assessments totaling \$300 but less than \$20,000: If full payment is not made prior to November 1, 2024, assessments totaling \$300 but less than \$20,000 will automatically be placed on the five-year payment schedule on the 2024 real estate tax bill. Property owners may then pay their special assessment under either of two options:

- A. Payment in full without interest with the 2024 real estate taxes **OR**
- B. Payment of the first one-fifth of the assessment with the 2024 real estate taxes without interest. The remaining balance is paid in equal installments on the next four real estate tax bills and carries an interest charge of the borrowed fund rate plus 1% (the 2023 rate was 4.517%) beginning February 1, 2025, on the unpaid balance. The remaining balance may be paid at any time with interest calculated through the month of payment.

Assessments over \$20,000: If payment is not made prior to November 1, 2024, assessments totaling \$20,000 or more will automatically be placed on the ten-year payment schedule on the 2024 real estate tax bill. Property owners may then pay their special assessment under either of two options:

- A. Payment in full without interest with the 2024 real estate taxes **OR**
- B. Payment of the first one-tenth of the assessment with the 2024 real estate taxes without interest. The remaining balance is paid in equal installments on the next nine real estate tax bills and carries an interest charge of the borrowed fund rate plus 1% (the 2023 rate was 4.517%) beginning February 1, 2025, on the unpaid balance. The remaining balance may be paid at any time with interest calculated through the month of payment.

Real estate taxes may be paid in full or in three installments (January 31, April 30, July 31). Regardless of how real estate taxes are paid, special assessments must be paid on or before January 31, 2025. No payments can be applied to real estate taxes if special assessments are not paid. Section 74.12(11)(a), Wisconsin Statutes, specifically states that if a treasurer receives a payment from a taxpayer which is not sufficient to pay all general property taxes, special assessments and special taxes due, the treasurer shall apply the payment to the amounts due, including interest and penalties, in the following order: (1) personal property taxes; (2) delinquent utility charges; (3) special charges; (4) special assessments; (5) special taxes; (6) general property taxes.

BE IT FURTHER RESOLVED that this final assessment resolution shall be published as a Class I notice in the official City newspaper; and

BE IT FURTHER RESOLVED, the Clerk shall cause to be mailed a copy of this resolution and a statement of the final assessment against the property to every property owner whose name appears on the assessment roll, whose post office address is known or can with reasonable diligence be ascertained.

Approved:

Katie Rosenberg, Mayor

CITY OF WAUSAU, 407 Grant Street, Wausau, WI 54403

RESOLUTION OF THE FINANCE COMMITTEE

Establishing the 2024 Property Tax Equivalent for Wausau Water Works Wausau Wisconsin

Committee Action: *Pending*

Fiscal Impact: no change

File Number: 23-1109

Date Introduced: November 7, 2023

FISCAL IMPACT SUMMARY

COSTS	<i>Budget Neutral</i>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	
	<i>Included in Budget:</i>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	<i>Budget Source: Wausau Water Works</i>
	<i>One-time Costs:</i>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	<i>Amount: \$1,590,000</i>
	<i>Recurring Costs:</i>	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	<i>Amount:</i>
SOURCE	<i>Fee Financed:</i>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	<i>Amount: Financed through user fees</i>
	<i>Grant Financed:</i>	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	<i>Amount:</i>
	<i>Debt Financed:</i>	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	<i>Amount</i> <i>Annual Retirement</i>
	<i>TID Financed:</i>	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	<i>Amount:</i>
	<i>TID Source: Increment Revenue</i> <input type="checkbox"/> <i>Debt</i> <input type="checkbox"/> <i>Funds on Hand</i> <input type="checkbox"/> <i>Interfund Loan</i> <input type="checkbox"/>		

RESOLUTION

WHEREAS, Wisconsin Statute Section 66.0811(2) provides that the income of a municipal public utility is to be used to make payments to meet operation, maintenance, depreciation, interest and debt service fund requirements, local and school tax equivalents, additions and improvements and other necessary disbursements or indebtedness; and

WHEREAS, Wisconsin Administrative Code, Section PSC 109.02, establishes a methodology for calculating the local tax equivalent a municipality is to pay to a municipality; and

WHEREAS, a municipality’s governing body may adopt a resolution authorizing the collection of a lower tax equivalent payment than allowed under PSC 109.02, Wis. Administrative Code; and

WHEREAS, the City of Wausau Finance Committee recognizes the financial limitations of the Wausau Water Works water utility due to the new treatment plant and wishes to smooth the user rate structure; and

WHEREAS, your Finance Committee has developed a 2024 budget that maintains the prior year tax equivalent revenue budget for the general fund in the amount of \$1,590,000 and wishes to establish the 2024 tax equivalent for the same; and

WHEREAS, for clarification, the flat tax equivalent of \$1,590,000 authorized in this resolution, is the tax equivalent reported to the Public Service commission for the year 2024; and

NOWHERE BE IT RESOLVED, by the Common Council of the City of Wausau that the tax equivalent payment from the water utility be set at \$1,590,000 for the year 2024; and

BE IT FURTHER RESOLVED, that future tax equivalent will revert to the methodology established by Wisconsin Administrative Code, Section PSC 109.2.

Approved:

Katie Rosenberg, Mayor

WATER PROPERTY TAX EQUIVALENT - DETAIL

	<u>2022</u>		<u>2021</u>
Local Tax	9.706719		10.200259
Combined School Tax	12.267532		11.625364
Total	21.974251		21.825623
Total Tax Rate	26.809322		26.456288
Ratio	0.819649635		0.82496921
Total Tax Net	25.126712		24.802062
Net local and School	20.5951		20.460937
Utility Plant, Jan 1	\$ 102,853,162.00	\$	76,587,847.00
Materials & Supplies	\$ 303,437.00	\$	266,594.00
Subtotal / Taxable Assets	\$ 103,156,599.00	\$	76,854,441.00
Assessment ratio	0.941852609		0.984008412
Assessed Value	\$ 97,158,311.90	\$	75,625,416.44
Net local and School	20.5951		20.460937
Tax Equiv. Current Year	\$ 2,000,985.00	\$	1,547,367.00