



# 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:	<b>FINANCE COMMITTEE</b>
Date/Time:	<b>Tuesday, July 23, 2024, at 5:15 PM</b>
Location:	<b>City Hall (407 Grant Street) - Council Chambers</b>
Members:	Michael Martens (C), Gary Gisselman (VC), Becky McElhaney, Terry Kilian, Vicki Tierney

---

## FINANCE COMMITTEE AGENDA ITEMS

---

- 1 Minutes of the previous meeting (07/09/2024).
  - 2 Discussion and possible action on additional fire chief vehicle.
  - 3 Discussion and possible action regarding budget modification Street Maintenance
  - 4 Discussion and possible action regarding procurement policy
  - 5 Discussion and possible action on ARPA Funding
  - 6 2023 Financial Results Presentation
- Adjourn

Michael Martens, Chairperson

**NOTICE: The makeup of the Finance Committee and Human Resources Committee are identical; therefore, it is expected that a quorum of members of the Human Resources Committee will be in attendance. It is possible that a quorum of members of 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 [kody.hart2@ci.wausau.wi.us](mailto:kody.hart2@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 faxed to the Daily Herald newsroom 07/19/2024 at 12:00 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) 261-6590 or [ADAServices@ci.wausau.wi.us](mailto: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.*

## **FINANCE COMMITTEE**

Date and Time: Tuesday, July 9, 2024, at 5:15 p.m., Council Chambers

Members Present: Michael Martens (C), Gary Gisselman (VC), Becky McElhane, Terry Kilian, Vicki Tierney

Others Present: Mayor Diny, MaryAnne Groat, Matt Barnes, Jeremy Kopp, Anne Jacobson, Eric Lindman, James Henderson, Dustin Kraege, Randy Fifrick, Andrew Lynch, Tammy Statz, Kody Hart, Alder Henke

Noting the presence of a quorum Chairperson Martens called the meeting to order at 5:15 p.m.

### **Minutes of the previous meeting(s) (06/11/2024).**

Motion by Gisselman, seconded by Kilian, to approve. Motion carried 5-0.

### **Discussion and possible action on the sole source purchase for leaf vac truck repairs for the Department of Public Works.**

Martens questioned if this purchase was for the older of the two leaf vac trucks and if the newer truck would need repairs as well. It was stated the newer vehicle was in good condition and the sole source request was because no parts were available which left few options. Martens stated that these repairs were less expensive than a total replacement.

Motion by Kilian, seconded by Tierney, to approve the sole source purchase request. Motion carried 5-0.

### **Discussion and possible action on approving Interlocal Agreement between the City of Wausau and Marathon County for the 2022 Byrne Justice Assistance Grant Program Award.**

Kilian questioned the cost of the forensic software for which this grant would cover. It was stated the software is close to \$100,000 a year.

Tierney questioned how many computers and cell phones are being used with the software. It was stated that nearly all crimes now have some digital evidence with an estimate of hundreds of devices a year used by the software.

Motion by Gisselman, seconded by Kilian, to approve acceptance of the grant. Motion carried 5-0.

### **Discussion and possible action on approving Interlocal Agreement between the City of Wausau and Marathon County for the 2023 Byrne Justice Assistance Grant Program Award.**

Motion by Tierney, seconded by Kilian, to approve acceptance of the grant. Motion carried 5-0.

### **Discussion and possible action authorizing the City of Wausau to enter a 3-year (2024-2027) shared services agreement with the Wausau School District for School Resource Officers.**

Motion by Tierney, seconded by Kilian, to approve the agreement. Motion carried 5-0.

### **Discussion and Possible Action approving United Way impact grant funding for assisting the unhoused with security deposits.**

Martens questioned if when the security deposits is given back to the applicant, is it provided back to the individual renting or comes back to the city as a revolving fund. It was stated that the goal is for a revolving fund to support future individuals.

Tierney questioned if individuals finding housing with the Community Outreach Coordinator would continue contact with the coordinator. It was stated that the coordinator will continue with individuals that find housing as is the current practice.

Motion by Gisselman, seconded by Tierney, to approve. Motion carried 5-0.

### **Discussion and possible action regarding ARPA funding requests and related budget modification for Wausau Water Works Solar Array.**

Kilian stated support for a sustainable energy resolution that was previously passed but stated reservations on a potential shortfall and recommended delaying action until the city and residents are in a strong fiscal position.

Tierney stated the ARPA scoring by committee members was not a particularly high score and shared concerns on the additional funding needed by levy. Tierney stated support for the idea of a solar array at the water facility and stated this project could be completed a couple of years down the road.

Gisselman complimented the work of the Solar Array Task Force for it's work and consideration. It was stated that the city should move the mark and that this is a time to signal support for alternative energy for which the community supports. Gisselman stated that there is never going to be a time when the city is in a perfect fiscal condition and that the time is now to start this project.

Martens stated if this project does not move ahead now, it may not happen as the ARPA funding is limited to being committed before the end of the year and the cost of the project may only increase.

McElhaney questioned the estimated savings listed within the material. It was stated that the return on investment must be greater than the total cost of the project to be viable. McElhaney stated support for moving the item to the Common Council for further consideration.

Tierney questioned if lower water rates would be realized if the city commits to additional funding via levy and shared concerns of operating cost in addition. It was stated the project would not be realized in immediate savings but apply to long-term costs.

Motion by Gisselman, seconded by Martens, to approve the ARPA funding and related budget modification of the Wausau Water Works Solar Array. Motion carried 3-2, with Kilian and Tierney in opposition.

**Discussion and possible action on First Amendment to Agreement for Lease of Parking Lot-Third and McClellan Streets (Curly Kale LLC).**

Motion by Gisselman, seconded by Tierney, to approve. Motion carried 5-0.

**Discussion and possible action on parking agreement with Compass Block 15 LLC (Jefferson Street Ramp and Lots 7, 14 and 20).**

Martens questioned if the committee would like to direct staff to continue to work with the entity on a new agreement or wait until the next committee meeting.

Tierney questioned the reservation of 300 parking spaces available when only 40 or so spots are being billed and used. It was stated that the reservation of so many parking spaces was used by the entity for leverage with tenants. Tierney stated concerns with an increase in parking needs in the future with development in the downtown area and recommended cutting the number of reserved spaces within the contract.

*Without objection*, staff are directed to work with the entity on a renewal contract to button up details as discussed at the committee meeting.

**Discussion and possible action on ARPA Beneficiary Agreement and Attestation for the CDA Affordable Housing Infill Program.**

Tierney questioned if the transfer would allow the ARPA funds to be committed. It was stated an interagency agreement to allocate the funds would allow the funding to move forward. Tierney stated a preference for allocation of funds to ensure they would not be lost.

Kilian questioned if the city would have any say directly over the funds. It was stated the Community Development Authority and the Community Development Department share the same director in addition to the city having two alders on the authority board. Kilian further questioned if there was a guarantee of a particular location for affordable housing being allocated the funds. It was stated that no particular location would be outlined to stay broad to fulfill the ARPA funding rules. Kilian stated there was an issue with the process being followed as the allocation would go towards a program that does not exist and that it is going against council directives for affordable housing in particular locations.

*Without objection*, public comment was provided.

- 1) Tom Kilian, 133 E. Thomas Street – spoke in opposition of the proposed transfer of funds.

Tierney questioned if this transfer is legal under the rules for allocation of ARPA. It was stated that interagency agreements were considered obligation of funds under the rules put forth by the federal government.

Motion by Gisselman, seconded by McElhaney, to approve the transfer of the ARPA funds into the Community Development Authority for affordable housing. Motion carried 4-1, with Kilian in opposition.

**2023 Financial Results Presentation.**

*Without objection*, this item will be taken up at the next committee meeting.

**Discussion and possible action on additional fire chief vehicle.**

Tierney questioned how often the situation occurs when a fire chief does not have an available vehicle. It was stated this happens quite often and in the past the division chief was using their own vehicle which was not advisable.

Tierney questioned the allocation of passenger vehicles. It was stated the additional vehicle would be used by the other division chief as those two positions only have one vehicle allocated.

Martens questioned if this would impact the budget process and if this would start now and be included in the next budget for the department. It was stated this would be allocated at this time and added to the budget in the future.

Tierney questioned the purchase price of the vehicle. It was stated the fleet manager would need to answer the questions on the cost of the vehicle purchase.

*Without objection*, this item will be taken up at the next committee meeting and staff are directed to bring more information forward at that meeting.

**Adjourn**

Motion by Gisselman, seconded by Tierney, to adjourn the meeting. Motion carried.

Meeting adjourned at 6:26 p.m.

*For full meeting video on YouTube:* <https://www.youtube.com/watch?v=YDg5SXGAJug>



DATE: July 16, 2024  
TO: Finance Committee  
FROM: Solomon King  
RE: FD additional vehicle request

Fleet has been approached by the FD to expand their fleet. They are requesting the following.

- SUV, mid-size
- AWD
- Any color (to assist with pricing and timeframe)
- No upfit required at this time

Manufacturers are working to begin their production for 2025 consumer models shortly. The time frame is roughly 6 months for factory ordered vehicles.

The options are to lease or purchase the vehicle.

The price of a vehicle following FD requests, after incentives and our municipal cooperative pricing comes to just under \$42,000.00 to purchase and around \$790.00 per month to lease.

If approved, I recommend leasing the vehicle. Leasing will allow the vehicle expense to be a “smooth” financial cost that can be budgeted for following years. The lease is open-ended and can be cancelled any time after the 1<sup>st</sup> year. The vehicle is depreciated through the lease and can be purchased for the remaining value at any time. Leasing comes with a maintenance plan covering all maintenance and repair items, including items that are outside of manufacturer warranty (3yr 36,000mi), except for tires and brakes. The maintenance plan is also a benefit as the fleet maintenance division is understaffed for the size of our fleet.

Dept. of Public Works & Utilities



Eric Lindman, P.E.  
Director of Public Works & Utilities

**TO:** Finance Committee  
**FROM:** Eric Lindman, P.E.  
Director of Public Works & Utilities  
**DATE:** July 23, 2024  
**SUBJECT:** Hot Mix Budget Modification – 2024 Winter Surplus

---

Due to a mild first/second quarter 2024 winter it is proposed to utilize the savings to complete additional mill and overlay projects in the city using the Streets & Maintenance Division.

Currently the Streets & Maintenance Division has an original hot mix budget of about \$260,000, an additional \$500,000 (\$200,000 in-house and \$300,000 contract work) was added from ARPA funding and this proposed budget modification would add an additional \$200,000, for a total of \$660,000 of in-house mill and overlay work to be completed in 2024.

The newly purchased equipment in 2024 has proven to be a significant benefit for the crews and has created many efficiencies in our operations and allowed for a better-quality work in less time. These efficiencies allow the crews to complete more work during the construction season.

Please consider this budget modification in the amount of \$200,000 to complete additional mill and overlay work within the city.

# CITY OF WAUSAU, WISCONSIN PROCUREMENT POLICY

## **POLICY OBJECTIVE**

The City of Wausau has adopted this procurement policy in order to provide City employees with uniform guidance in the purchase of supplies, equipment, services and property. The controls and procedures set forth are intended to provide reasonable assurance that the lowest cost, highest quality good or service is obtained, while balancing the need for flexibility and efficiency in departmental operations.

## **COVERAGE**

This policy applies to the purchases of all departments and divisions of the City of Wausau. The provisions of Wisconsin Statutes s 62.15 and Wausau Municipal Code 12.08 apply to the procurement of public construction and take precedence over any portion of this policy that may conflict with that statute. Procurement activities for MetroRide are subject to the provisions of the Federal Transit Administration and take precedence over any portion of this policy which may conflict with their guidelines. More restrictive procurement procedures required by grants, aids, statutes or other external requirements or funding sources will take precedence.

## **GOALS**

1. To encourage open and free competition to the greatest extent possible.
2. To receive maximum value and benefits for each public dollar spent.
3. To ensure that all purchases are made in compliance with federal, state and local laws.
4. To prevent potential waste, fraud, abuse and conflicts of interest in the procurement process.
5. To assure proper approvals are secured prior to the purchase and disbursement of public funds.

## **ETHICAL STANDARDS**

1. All procurement shall comply with applicable federal, state and local laws, regulations, policies and procedures. Municipal Code 2.03 Code of Ethics for Public Officials and Employees provides general ethical standards and conduct expectations.
2. In general, employees are not to engage in any procurement related activities that would actually or potentially create a conflict of interest, or which might reasonably be expected to contribute to the appearance of such a conflict.
3. No employee shall participate in the selection, award or administration of a contract if a conflict of interest would be involved. Such a conflict would arise when the employee, any member of his immediate family, business partner or any organization that employs, or is about to employ, any of the above, has a financial interest or other interest in the firm selected for award.
4. To promote free and open competition, technical specifications shall be prepared to meet the minimum legitimate need of the City and to the extent possible, will not exclude or discriminate against any qualified contractors.

5. No employee shall solicit or accept favors, gratuities, or gifts of monetary value from actual or potential contractors or subcontractors.
6. Employees must maintain strict confidentiality in the procurement process and shall not impart privileged information to any contractors that would give them advantage over other potential contractors.
7. Personal purchases for employees by the City are prohibited. City employees are also prohibited from using the City's name or the employee's position to obtain special consideration in personal purchases. Employee purchase programs may be established with vendors with prior approval from the Mayor, provided that the vendor provides similar programs to employees of other private entities.

## **GENERAL GUIDELINES**

These general guidelines shall be adhered to as closely as possible by all departments in the procurement of goods and services.

1. Procurements are classified into the following two major categories:
  - Purchasing Goods is defined as equipment, furnishings, supplies, materials and vehicles or other rolling stock. The rental, leasing of these items is also considered to fall within this category and the cost shall be determined by considering the maximum total expenditure over the term of the agreement.
  - Purchase of Services is classified into additional categories of professional services, contractor services, construction services and combined goods and service contracts.
2. Buy Local - It is the desire of the City to purchase locally when possible. This can be accomplished by ensuring that local vendors who have goods or services available are included in the competitive solicitation process that will precede major purchases. It is also the desire of the City to purchase from disadvantaged enterprise businesses whenever possible as defined by Wisconsin Statute 84.06(1).
3. Cooperative Procurement Programs – Departments are encouraged to use cooperative purchasing programs sponsored by the State of Wisconsin or other jurisdictions. Purchases of goods and services secured through these programs are considered to have met the requirements of competitive procurement outlined in this policy. Additionally, if identical products can be obtained at a lower price than current cooperative purchasing contracts, no additional quotes are required.
4. Purchasing Oversight – Department heads have the responsibility for procurement issues in their individual departments. A department head is defined as the City employee having responsibility for the department on behalf of which moneys were appropriated in the City budget for purchases.
5. Emergencies – When an emergency situation does not permit the use of the competitive process outlined in the policy, the applicable department head, Finance Director and Mayor may determine the procurement methodology most appropriate to the situation. Appropriate documentation of the basis for the emergency should be maintained and filed with the City Clerk. All emergency purchases exceeding \$50,000 shall require the Department Head to provide written notice to the Common Council.
6. Identical Quotes or Bids – If two or more qualified bids/quotes are for the same total amount or unit price, and quality or service is considered equal the contract shall be awarded to the local bidder. Where this is not practical the contract will be awarded by drawing lots in public.
7. Serial Contracting – No contract or purchase shall be subdivided to avoid the requirements of this policy. Serial contracting is the practice of issuing multiple purchase order to the same vendor for the same good or service in any 90 day period in order to avoid the requirements of the procurement policy.



8. Purchase Orders and Purchase Order Cover Sheet – Shall be issued for all purchases of goods and services in excess of \$ \$10,000.
9. Policy Review – This policy will be reviewed by the Finance Committee every two years or sooner at the discretion of the Common Council.
10. Protest Procedures – Any interested party who wishes to protest at any point in the procurement process, evaluation, award, or post-award, may do so. An “interested party” must, however, be an actual or prospective bidder or offeror whose direct economic interest would be affected by the award of the contract or by failure to award the contract. Protests must be submitted timely, in writing to the City Clerk, 407 Grant Street, Wausau WI 54403 but no later than five (5) working days following the City’s procurement decision. The protest must contain a detailed statement of the grounds for the protest and any supporting documentation. Upon the receipt of the written protest, the City Clerk will notify the City Attorney and Finance Director who will work to resolve the matter within five (5) working days. If the protester is not satisfied and indicates the intention to appeal to the next step the award will be temporarily suspended unless it is determined that: 1) the item to be procured is urgently required; 2) delivery or performance will be unduly delayed by failure to make the award promptly; 3) Failure to make the prompt award will otherwise cause harm to the City; or 4) The protest has no merit. If the protester wishes to appeal the decision of the City Attorney and Finance Director the matter will be forwarded to the City of Wausau Finance Committee and the Common Council for the ultimate local disposition.

### **PURCHASE OF GOODS**

1. Purchase of Goods under \$10,000 – may be made based on the best judgment of the department head or division director. However, it is recommended that competitive quotes be obtained. Specific procurement documentation is not required.
2. Purchase of Goods \$10,000 to \$25,000 – requires department head approval PRIOR to placing the order and the issuance of a purchase order. The cost of the purchase must have been included within the approved department budget. The department **MUST** obtain (3) three written quotations, if possible. Quote summary, request for quote documentation and written quotes must be submitted to the Finance Department with the purchase order request. Purchase orders will not be processed without the proper documentation.
3. Purchase of Goods in excess of \$25,000 – a formal bid process is required.
  - a. Requests for such bids shall be formally noticed. All notices and solicitations of bids shall state the time and place of the bid opening.
  - b. All bids shall be submitted sealed to the City Official designated in the bid packet and shall have the bid name and date identified on the envelope.
  - c. All sealed bids shall be opened and recorded by the Board of Public Works. The department head shall be responsible for the preparation of all plans, bid specifications, notices and advertising. Prequalification of bidders may be done at the discretion of the department head. A tabulation of bids received shall be available for public inspection. The Board of Public Works shall have the authority to award the contract when the costs of the purchase have been included within the approved City budget. Purchases that do not meet this criteria and are not otherwise authorized by law, rule or regulation, shall be authorized separately by the Common Council. All bid documentation shall be placed on file with the City Clerk.
  - d. In general, the contract shall be awarded to the lowest priced responsible bid, taking into consideration the following factors: the qualities of the goods supplied, conformity with specifications, product compatibility, maintenance costs, vendor support and delivery terms. Written documentation or explanation shall be required if the contract is awarded to other than the lowest responsible bidder. This documentation will include a justification as to why it was in the

City's best interest to award the contract to other than the lowest responsible bidder.

4. Commodities \$10,000-\$50,000 – commodities subject volatile pricing such as fuel may through via written quotes. These purchases require department head approval prior to placing the order and the issuance of a purchase order. The cost of the purchase must have been included within the approved department budget. The department must obtain (3) written quotations, if possible. Quote summary, written quotes and any other available documentation must be submitted to the Finance Department with the purchase order request.
5. The department head shall administer the purchase.
6. The following items must be purchased using a centralized purchasing process:
  - a. Copiers - coordinated by the CCITC.
  - b. Computer hardware/software - coordinated by CCITC.
  - c. Cellular telephone, telephones, security cameras and similar communication and technology equipment – coordinated by CCITC.
  - d. Furniture – coordinated by Department of Public Works.
  - e. Office Supplies – coordinated by the Finance Department.
  - f. Janitorial Services – coordinated by Department of Public Works.
  - g. Vehicles and other rolling Stock – coordinated by Department of Public Works.
  - h. Facility Maintenance, Repair and Improvement – coordinated by Department of Public Works.

### **PURCHASE OF SERVICES**

Whenever practical the purchase of services should be conducted based upon a competitive process:

- Contractor services is defined as the furnishing of labor, time or effort by a contractor, usually not involving the delivery of specific goods or products other than those that are the end result of and incidental to the required performance. Examples of contractor service include: refuse and recycling collection, snow removal, EMS billing services, janitorial, elevator maintenance, mailing, or delivery services. Contractor services shall follow the competitive procurement policy for the Purchase of Goods subject to the same spending guidelines. The cost shall be determined by considering the maximum total expenditure over the term of the contract.
- Construction services is defined as substantial repair, remodeling, enhancement construction or other changes to any City owned land, building or infrastructure. Procedures found with in State of Wisconsin Statute 62.15 and Wausau Municipal Code 12.08 shall take precedence. In absence of guidance in these areas, construction services shall follow the competitive procurement policy for the Purchase of Goods subject to the same spending guidelines.
- Combined Goods and Services in situations where the purchase combines goods and services (exclusive of construction and contractor services), such as many technology projects, the purchase shall be treated as a purchase of professional services.
- Professional services is defined as consulting and expert services provided by a company, organization or individual. Examples of professional services include: attorneys, certified public accountants, appraiser, financial and economic advisors, engineers, architect, planning and design. Professional services are generally measured by the professional competence and expertise of the provider rather than cost alone.

#### 1. Request for Proposal Required

- a) If it is estimated that the service being solicited has a total cost of over \$25,000 a formal Request for Proposal shall be used to solicit vendor responses. The department head shall be responsible for the preparation of all Requests for Proposal specifications, notices and advertising. Prequalification of proposers may be done at the discretion of the department

head.

- b) The Purpose of an RFP is to solicit proposals with specific information on the proposer and the service offered which will allow the City to select the best proposal. The best proposal is not necessarily the proposal with the lowest cost.
- c) Based upon the services or project and the magnitude of the outcome a selection committee may be advisable.
- d) Requests for proposals shall be formally noticed. All notices and solicitations of proposals shall state the time and place of the proposal opening.
- e) Information to be requested of the proposer should include: Years of experience in the area desired services, financial strength of the company, examples of similar services/projects completed, resumes of staff associated with the project/service, list of references, insurance information, In addition the proposal should provide information about the City, scope of services requested and desired outcomes or deliverables. The proposal should also identify evaluation factors and relative importance.
- f) Establish selection criteria and include this information with the RFP. It is generally advisable to establish a numeric ranking matrix. This reduces the subjective nature of the rating process.
- g) Proposals should be solicited from an adequate number of qualified sources. Requests for proposal should be formally noticed. All notices and solicitations should provide the issue date, response due date, date and time of opening responses and a contact person.
- h) Proposals shall be opened and recorded by the Board of Public Works. A tabulation of proposals received shall be available for public inspection. All proposal documentation shall be placed on file with the City Clerk. The Department Head and selection committee (if applicable) will then review the proposals and make a selection.

## 2. Attorney Professional Services.

- a) The City Attorney shall hire and manage all outside legal counsel engaged to represent and/or advise the city regarding all matters of any character, in which the city is interested, before any court or tribunal.
- b) The City may enter into negotiated contracts without a competitive selection process for the procurement of services if the services are for professional services to be provided by attorneys who charge on an hourly basis, or who are designated by the city's liability insurance carriers. When retention of legal services to perform ongoing services in one type of matter, such as bond counsel or prosecution services, is required, the procurement policy, for professional services shall be followed. The City Attorney shall have authority to sign engagement letters on behalf of the City.
- c) The invoices of Counsel designated or engaged by the City's insurance carriers shall be monitored by the City Attorney and paid by the City up to the City's self-insured retention level for that matter, without further approval from the Finance Committee or Common Council. In all other matters, where the aggregate legal fees for any one matter, regardless of the time period during which work was performed, exceed \$50,000, the City Attorney shall inform the Common Council of the status of the matter and the amount of fees incurred to date.

d) Billing Frequency and Format

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

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

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

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

**SOLE SOURCE**

Sole source purchasing allows for the procurement of goods and services from a single source without soliciting quotes or bids from multiple sources. Sole source procurement cannot be used to avoid competition, rather it is used in certain situations when it can be documented that a vendor or contractor holds a unique set of skills or expertise, that the services are highly specialized or unique in character or when alternate products are unavailable or unsuitable from any other source. Sole source purchasing should be avoided unless it is clearly necessary and justifiable. The justification must withstand public and legislative scrutiny. In advance of the purchase, the Department Head is responsible for providing written documentation justifying the valid reason to purchase from one source or that only one source is available. Sole source purchasing criteria include: urgency due to public safety, serious injury financial or other, other unusual and compelling reasons, goods or service is available from only one source and no other good or service will satisfy the City’s requirements, lack of acceptable bids or quotes, an alternate product or manufacturer would not be compatible with current products resulting in additional operating or maintenance costs, standardization of a specific product or manufacturer will result in a more efficient or economical operation, aesthetic purposes or compatibility is an overriding consideration, the purchase is from another governmental body, continuity achieved in a phased project, the supplier or service demonstrates a unique capability not found elsewhere, economical to the city on the basis of time and money of proposal development.

1. Sole source purchase under \$ \$10,000 shall be evaluated and determined by the Department Head. No written documentation required.
2. Sole source purchase of \$10,000 to \$25,000 a formal written justification shall be forwarded to the Finance Director in advance of the purchase, who will concur with the sole source or assist in locating additional competitive sources.
3. Except for the purchases related to the Water and Sewer Utility, sole source purchase exceeding \$25,000 must be approved by the Finance Committee.
4. Sole source purchases related to the Water and Sewer Utility exceeding \$25,000 must be approved by the Wausau Waterworks Commission.

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

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

**BUDGET**

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

### CONTRACT AUTHORIZATION

The Mayor is authorized to enter into contracts on behalf of the City of Wausau without additional council approval if the contracts meet the following criteria:

1. Purchase of Goods – The City may purchase equipment, furnishings, goods, supplies materials and rolling stock when the costs of the same have been included in the approved City Budget.
2. Purchase of Services – The City may contract for the purchase of services without Council resolution when the following conditions have been met:
  - a) The funds for services are included in the approved City budget.
  - b) The procurement for services complies with the procurement policy.
  - c) The City Attorney has reviewed and approved the form of the contract.
  - d) The contract complies with other laws, resolutions and ordinances.
  - e) The contract term meets one of the following criteria:
    1. The contract is for a period of one year or less, or
    2. The contract is ~~for a specific project~~ is awarded by the Board of Public Works, or
    3. The contract is for a period of not more than three years and the annual average cost of the services does not exceed \$25,000.
3. The following contracts require council approval:
  - (a) Collective Bargaining Agreements – Any contract between the City of Wausau and any collective bargaining unit representing City employees.
  - (b) Real Estate Purchases – Contracts for the sale or purchase of real estate where the City of Wausau is the proposed seller or purchaser. Council approval is **not** required for commencement of foreclosure action to collect a loan or other debt owed to the City when the debtor has failed to cure any default in payment of the loan or other obligation.
  - (c) Leases – Contracts for lease of real estate where the City is either a proposed landlord or a proposed tenant exclusive of airport hangar, parking stall rentals and short term park facilities rentals.
  - (d) Easements and Land Use Restrictions – Contracts for easements, restrictive covenants or other limitations which may be placed upon the use of any City-owned property.
  - (e) Intergovernmental Contracts in excess of ~~\$5,000~~\$10,000 – Contracts between the City of Wausau and other local, state or federal governments or agencies except, cooperative purchasing agreements.
  - (f) Development Agreements – Contracts for the provision of infrastructure, financial assistance or other incentives by the City for the benefit of a developer or business venture.
  - (g) City Services – Contracts whereby the City of Wausau agrees to provide services to another party.
  - (h) Managed competition, outsourcing contracts – Contracts for labor or personal services to be performed by persons who are not city employees for work that has been performed by city employees within the past five (5) years and the contract will result in the elimination of positions and the layoff of personnel.
4. The common council delegates contract approval to the department level for the following:
  - (a) Community Development Housing and Commercial Development Loans and Grants issued

from grants and related program income.

Contracts shall be signed by the Mayor and counter-signed by the City Clerk, ~~City Finance Director and City Attorney~~. The City Finance Director shall certify that funds have been provided by the Council to pay the liability that may be incurred under the contract. The City Attorney shall approve the contract as to form and the City Clerk shall attest to the Mayor's signature. Contract change orders may be signed by the Board of Public Works as long as the change order does not materially change the work performed and funds are available within the budget. Purchase contracts for goods or services valued at \$10,000 or less may be signed by individual department directors as long as the purchase is provided in the budget.

H:\fwcommon\financialpolicies\procurementpolicy.wpd



# City of Wausau

## 2023 FINANCIAL RESULTS REPORT



# GENERAL FUND ACTIVITIES



Administration – Council, Mayor, HR, Attorney, Assessor, Customer Service, CCITC



Public Safety – Police, Fire,



Refuse and Environmental



Transportation – Street Maintenance, Inspections, Storm Water, Engineering, Planning and GIS, Street Lighting



Parks and Recreation





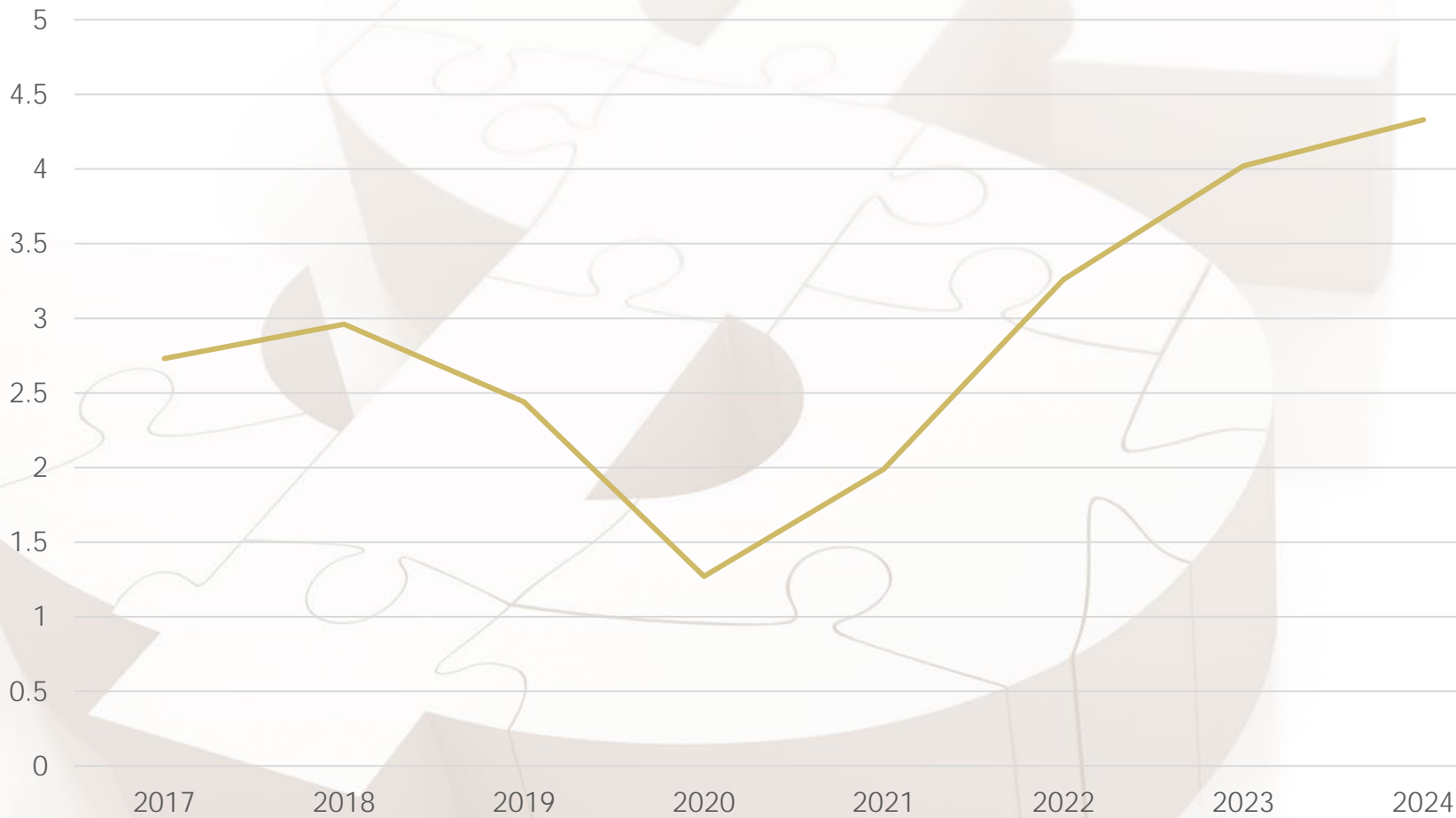
# GENERAL FUND INCOME STATEMENT 2023

	<u>2023 Budget</u>		<u>Actual</u>		
	<u>Adopted</u>	<u>Modified</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
Revenue	\$ 40,061,423	\$ 40,061,423	\$ 41,809,769	\$ 38,552,570	\$ 37,117,322
Expense	<u>40,361,423</u>	<u>40,737,803</u>	<u>40,951,984</u>	<u>38,137,059</u>	<u>36,004,983</u>
Profit Before Investment Market Adjustment			857,785	415,511	1,112,339
Investment Market Adjustment			<u>732,631</u>	<u>(1,547,649)</u>	<u>(101,458)</u>
Net Profit (Loss) per Financial Statements	\$ (300,000)	\$ (676,380)	\$ 1,590,416	\$ (1,132,138)	\$ 1,010,881



# INVESTMENT YIELDS

## 5 YEAR TREASURIES





# INTEREST RATES AND MARKET

- Securities pay interest every 6 months based upon the interest rate established at time of the auction
- The City holds investments to maturity and then reinvests.
- Interest rates DO NOT fluctuate during the life of the security.
- If the interest rate market changes the market value to buy or sell an existing investment changes.
- The City never realizes a gain or loss on the investment because we have held our investments to maturity.
- The adjustment to market is required by GASB.



# Budget Amendments

## **BUDGET REVENUES RECONCILIATION**

2023 ADOPTED AND MODIFIED BUDGET

**\$ 40,061,423**

## **BUDGET EXPENDITURES RECONCILIATION**

2023 ADOPTED BUDGET

\$ 40,361,423

To record transfer to finance grant writing assistance

110,000

Transfer funds seal coat project

15,000

City Hall Security Project

251,380

2023 MODIFIED EXPENDITURE BUDGET

**\$ 40,737,803**



# 2023 GENERAL FUND REVENUES

	2023 Budget	2023 Actual	Variance	2022 Actual
Taxes	22,485,806	<b>\$22,490,406</b>	\$4,600	\$21,448,764
Intergovernmental Grants	9,707,641	<b>9,310,381</b>	(397,260)	9,287,325
Licenses and Permits	733,985	<b>1,109,371</b>	375,386	1,129,746
Fines & Forfeitures	378,000	<b>274,170</b>	(103,830)	488,517
Public Chgs for Services	2,729,175	<b>3,112,449</b>	383,274	2,630,299
Intergovtl Charges	1,023,258	<b>1,454,698</b>	431,440	999,759
Miscellaneous Revenue	782,203	<b>2,557,218</b>	1,775,015	(938,844)
Transfers In	2,221,355	<b>2,233,707</b>	12,352	1,959,355
Total	40,061,423	<b>42,542,400</b>	2,480,977	37,004,921



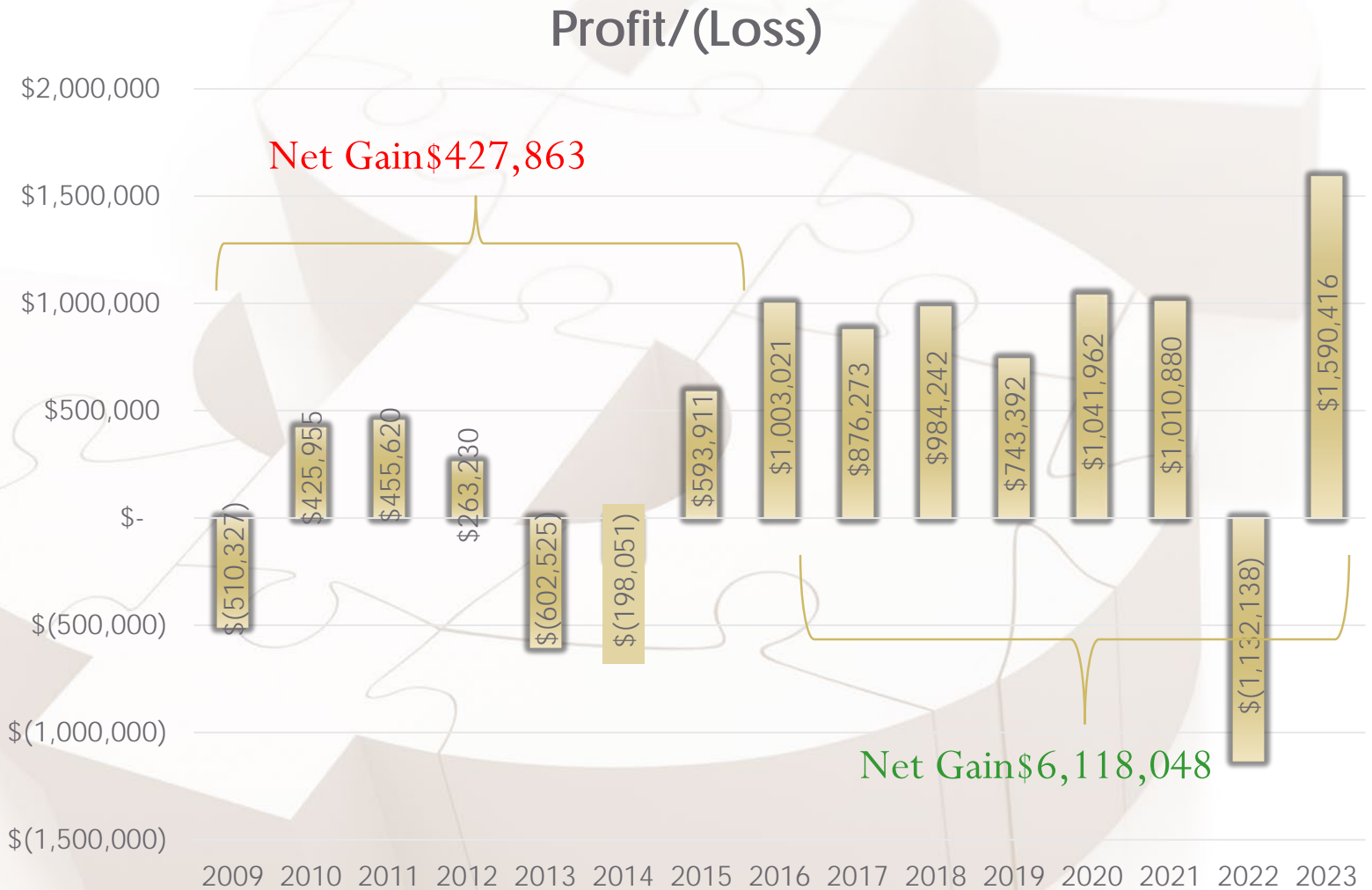
# 2023 GENERAL FUND EXPENDITURES

	2023 Adopted Budget	2023 Amended Budget	2023 Actual	2022 Actual
General Government	\$5,408,963	\$5,408,963	<b>\$5,252,386</b>	\$4,830,305
Public Safety	21,041,737	21,041,737	<b>21,688,991</b>	20,203,261
Public Works	10,567,040	10,692,040	<b>10,761,240</b>	8,371,643
Nat Resource/Parks	3,343,683	3,343,683	<b>3,249,368</b>	3,104,329
Conservation/Development	-	251,380	-	-
Lease Debt Service	-	-	-	67,191
Transfers Out	-	-	-	583,031
Total	<u>40,361,423</u>	<u>40,737,803</u>	<b><u>40,951,985</u></b>	<u>37,159,760</u>

# EXPENDITURES BY DEPARTMENT

Department	2023 Adopted Budget	2023 Modified Budget	2023 Actuals	Budget Variance	2022 Actuals
Assessment Department	\$ 683,980	\$ 683,980	\$ 564,393	\$ 119,587	\$ 549,732
CCITC	1,351,973	1,351,973	1,399,333	(47,360)	927,072
City Attorney	679,947	679,947	622,228	57,719	739,993
City Council	90,979	90,979	82,003	8,976	84,661
Department of Public Works	11,856,113	12,232,493	12,208,414	24,079	10,648,216
Finance Department	1,268,352	1,268,352	1,211,492	56,860	1,209,549
Fire Department	8,545,888	8,545,888	9,084,316	(538,428)	8,407,834
Human Resources	492,376	492,376	507,207	(14,831)	388,090
Mayor	198,246	198,246	209,956	(11,710)	179,191
Municipal Court	147,187	147,187	125,380	21,808	113,330
Other General Government	150,000	150,000	150,590	(590)	322,942
Parks and Recreation	3,343,683	3,343,683	3,219,005	124,678	3,104,329
Police Department	11,552,699	11,552,699	11,567,668	(14,969)	10,879,089
Transfers Out				-	583,031
<b>Grand Total</b>	<b>\$ 40,361,423</b>	<b>\$ 40,737,803</b>	<b>\$ 40,951,984</b>	<b>\$ (214,181)</b>	<b>\$ 38,137,059</b>

# General fund Profit Loss History





# General fund Balance History

## Total Fund Balance

2016	\$11,026,055
2017	\$11,903,441
2018	\$12,887,683
2019	\$13,631,075
2020	\$14,673,037
2021	\$15,683,920
2022	\$14,551,780
2023	\$16,142,196

## Nonspendable:

### Advances:

TID #8	\$760,345
TID #9	\$286,719
TID #12	\$1,450,024

Inventory \$442,102

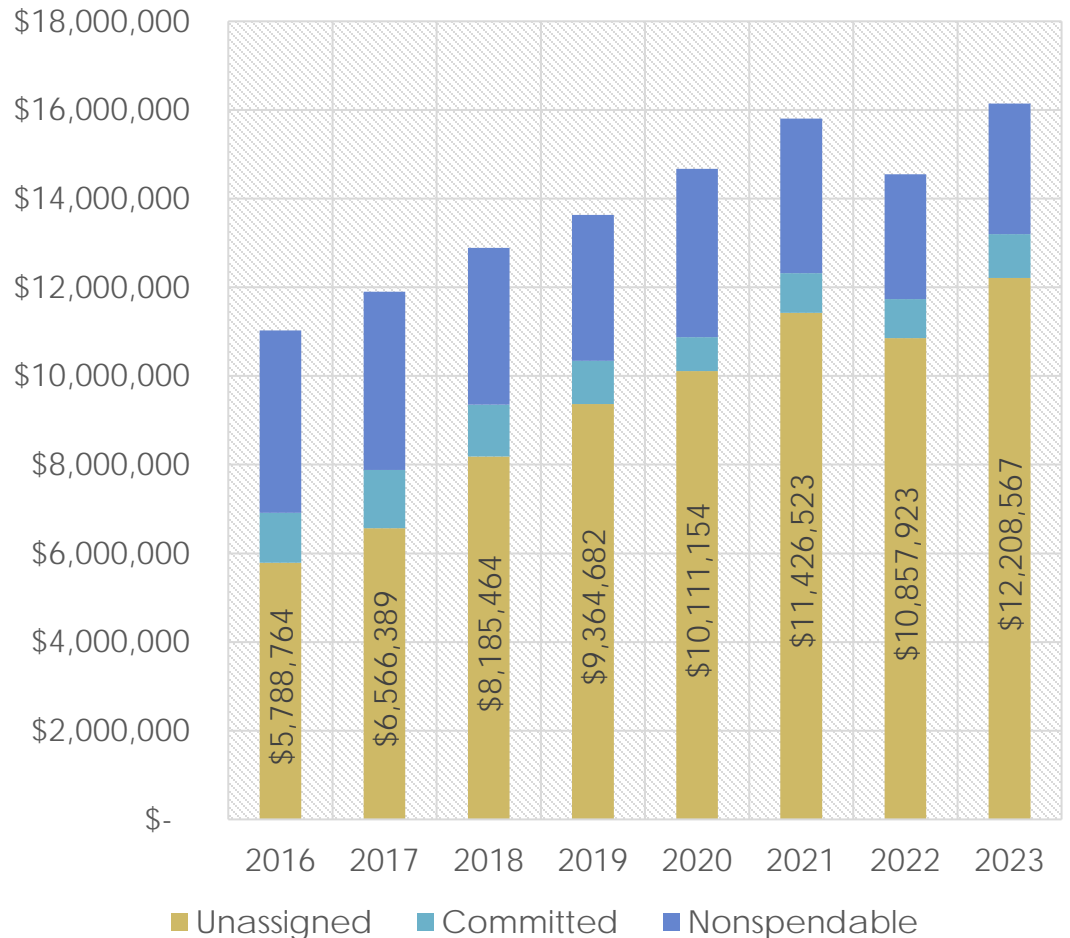
## Committed:

Contingency \$193,059

Comm Rehab Fund \$500,000

Carryover Funding \$301,380

Per Fund Balance Policy unassigned fund balance should be no less than 16.67% of expenditures or \$6,728,250





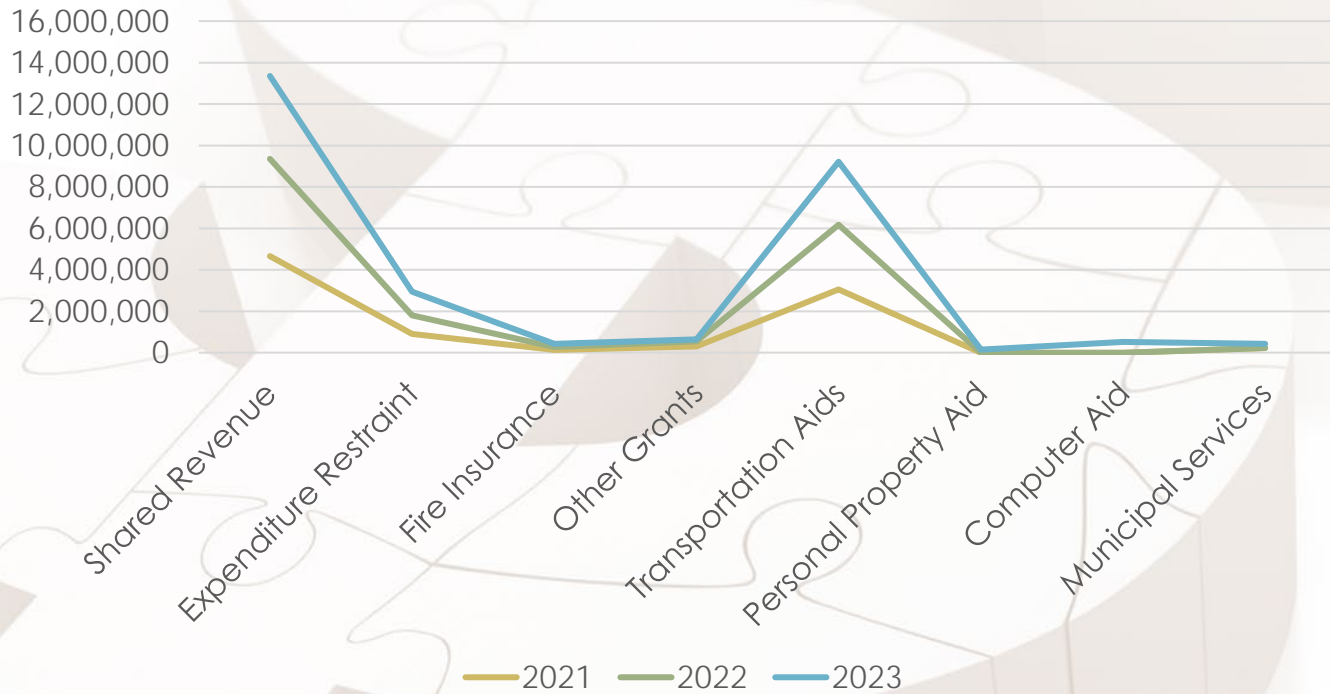
# HISTORICAL REVIEW GENERAL FUND - TID ADVANCES

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
TID 3	1,419,107	1,367,897	1,367,897	1,367,897	1,367,897	1,367,897	1,367,897	658,247	-	-
TID 6	611,984	260,667	-	-	-	-	-	-	-	-
TID 7	1,776,943	1,993,080	1,999,763	1,705,886	1,478,060	707,236	859,801	-	-	-
TID 8	-	-	-	-	-	-	-	776,882	760,345	760,345
TID 9	90,985	78,799	83,397	113,217	140,955	158,541	198,982	221,548	249,113	286,719
TID 10	-	169,655	267,093	306,871	154,629	-	-	-	-	-
TID 11	-	-	-	-	-	-	-	-	-	-
TID 12	-	-	-	219,452	-	688,764	898,159	1,450,024	1,450,024	1,450,024
<b>TOTAL</b>	<b>3,899,019</b>	<b>3,870,098</b>	<b>3,718,150</b>	<b>3,713,323</b>	<b>3,141,541</b>	<b>2,922,438</b>	<b>3,324,839</b>	<b>3,106,701</b>	<b>2,459,482</b>	<b>2,497,088</b>



# General Fund - Grants

Chart Title





# Property Tax Income

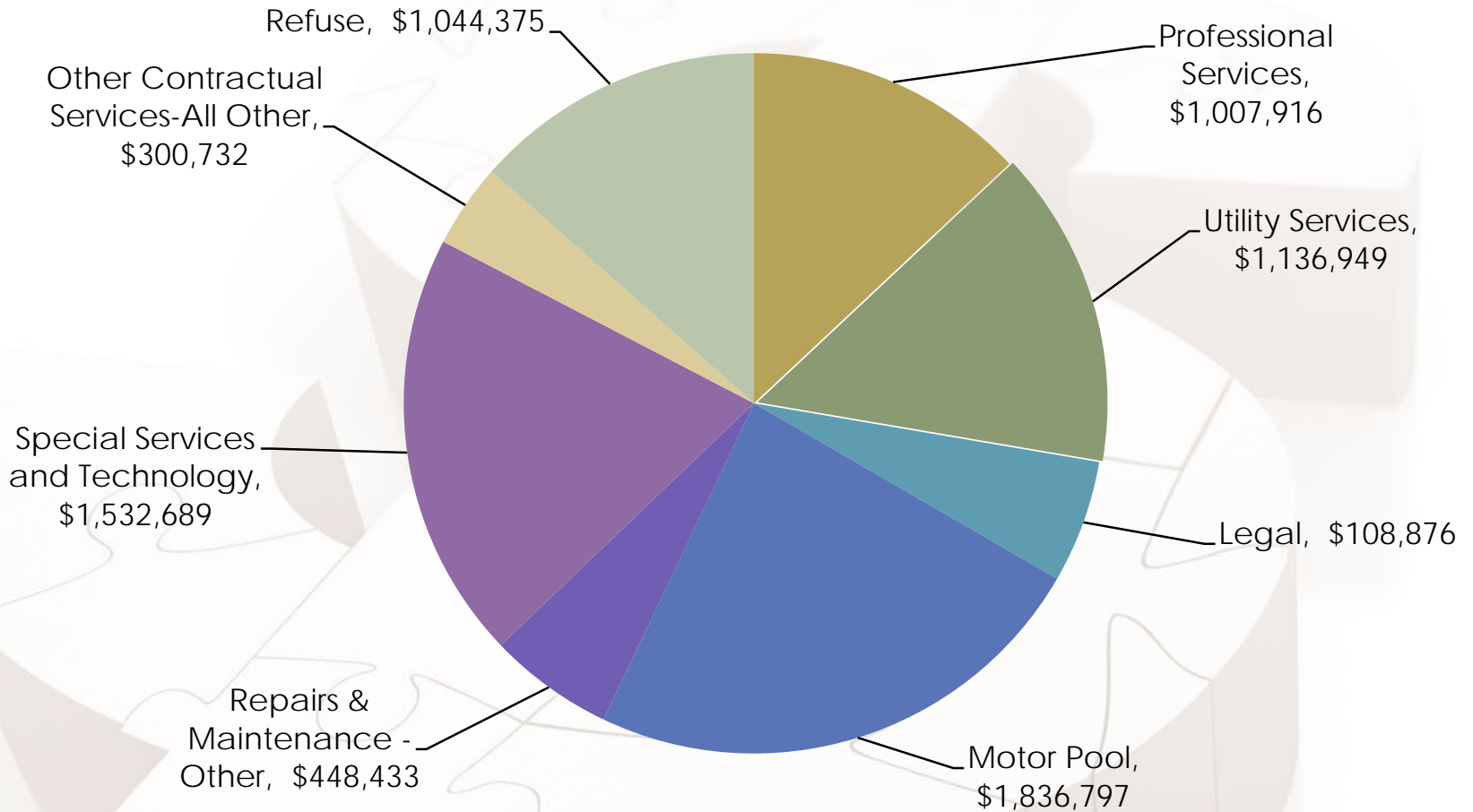
	2024	2023	2022	Change
General Fund	\$ 22,644,001	\$ 22,220,541	\$ 21,167,861	\$ 1,052,680
Community/ Economic Dev	441,673	325,000	279,078	45,922
Recycling Fund	704,441	664,868	630,160	34,708
Debt Service	4,398,000	4,198,000	4,123,000	75,000
Capital Improvements Fund	505,709	495,000	994,708	(499,708)
Central Capital Purchasing	714,554	614,554	597,054	17,500
Airport Fund	260,439	216,336	160,219	56,117
Parking Fund	297,000	297,034	156,287	140,747
Transit Fund	976,589	889,892	388,883	501,009
Animal Control Fund	59,693	59,693	59,693	-
Total	\$ 31,002,099	\$ 29,980,918	\$ 28,556,943	\$ 1,423,975



# General Fund Salaries and Benefits

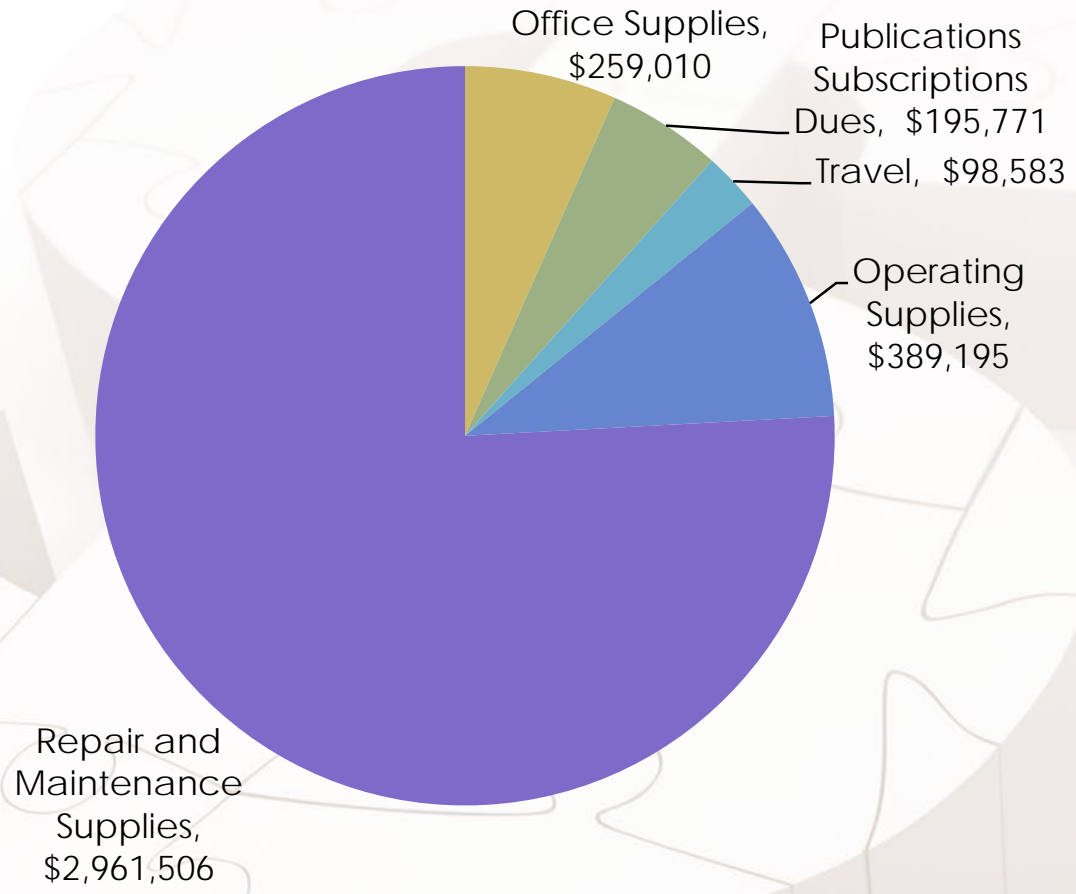
	2023 Budget	2023 Actual	Budget Variance
Salaries and Wages	\$ 19,052,736	\$ 19,568,238	\$ (515,502)
FICA	1,119,858	1,122,625	(2,767)
Retirement - ER	1,971,799	1,976,742	(4,943)
Health Insurance	4,304,609	3,816,939	487,670
Dental Insurance	145,597	115,600	29,997
Workers Compensation	348,121	346,847	1,274
Life Insurance	6,229	4,881	1,348
Unemployment/Other	-	617,869	(617,869)
<b>TOTALS</b>	<b>\$ 26,948,949</b>	<b>\$ 27,569,741</b>	<b>\$ (620,792)</b>

# General Fund Contractual Services



	2023 Budget	2023 Actual	2022 Actual
Contractual Services	\$6,149,046	\$7,747,140	\$8,465,547

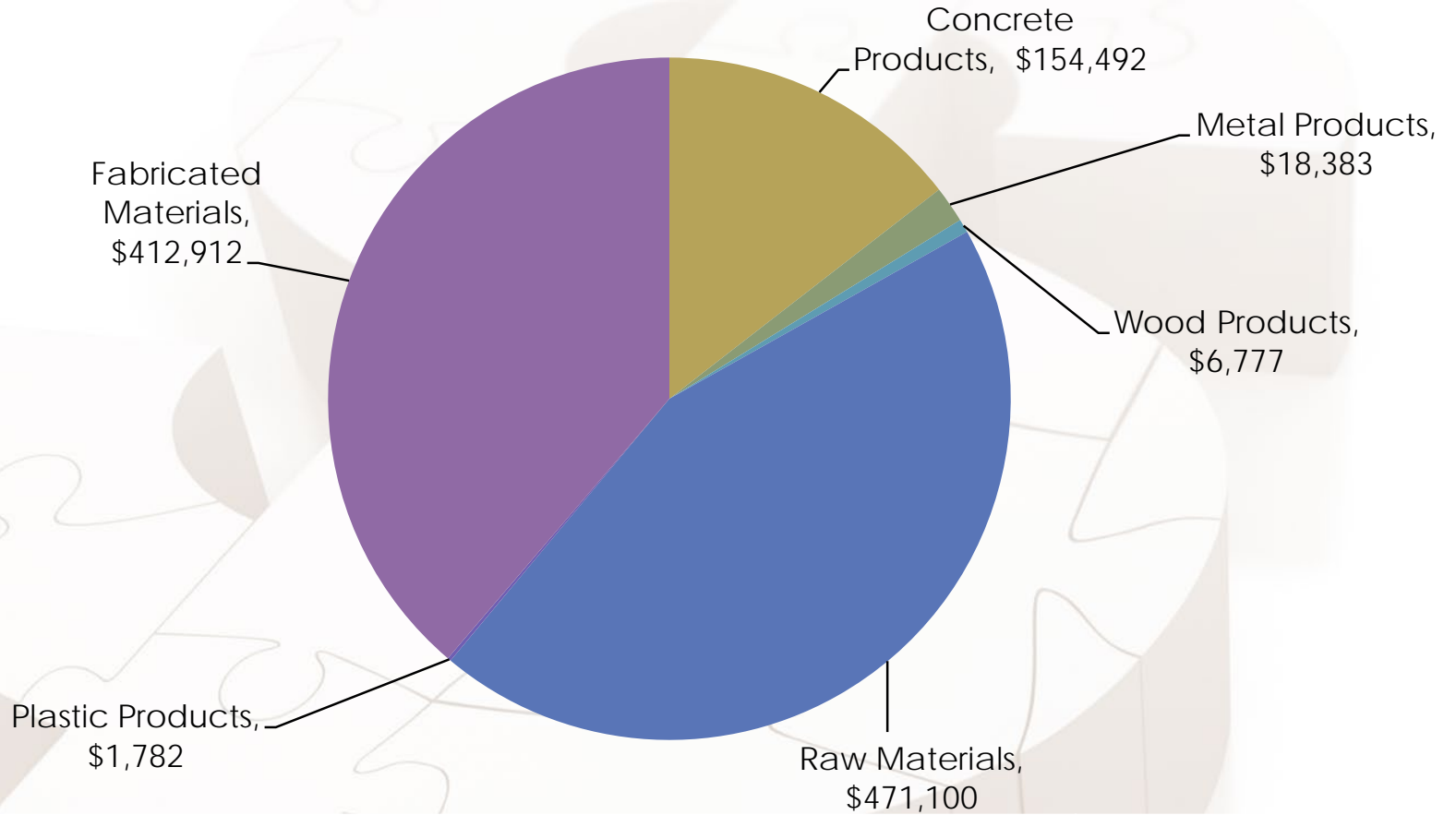
# General Fund Supplies and Expenses



	2023 Budget	2023 Actual	2022 Actual
Supplies and Expenses	\$5,084,165	\$3,904,065	\$1,473,688



# General Fund - Materials

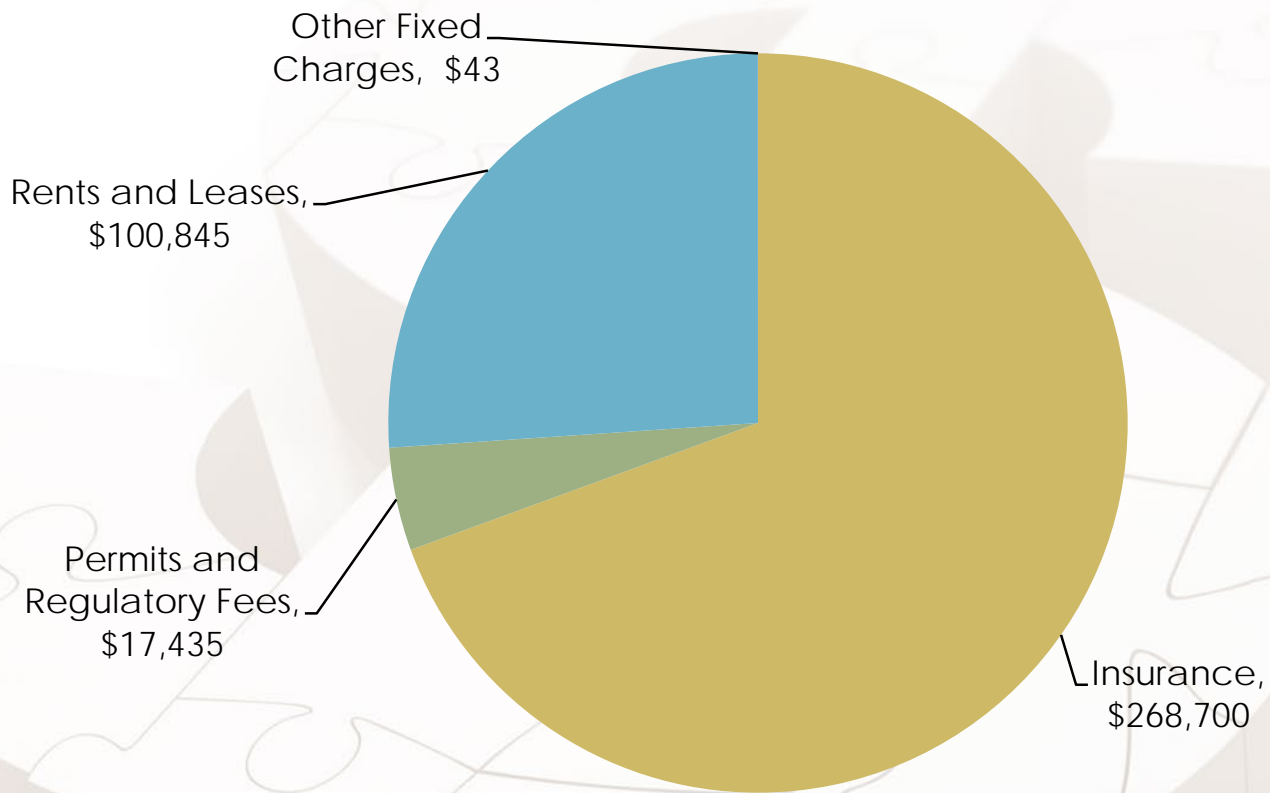


	2023 Budget	2023 Actual	2022 Actual
Materials	\$1,014,453	\$1,065,446	\$841,862





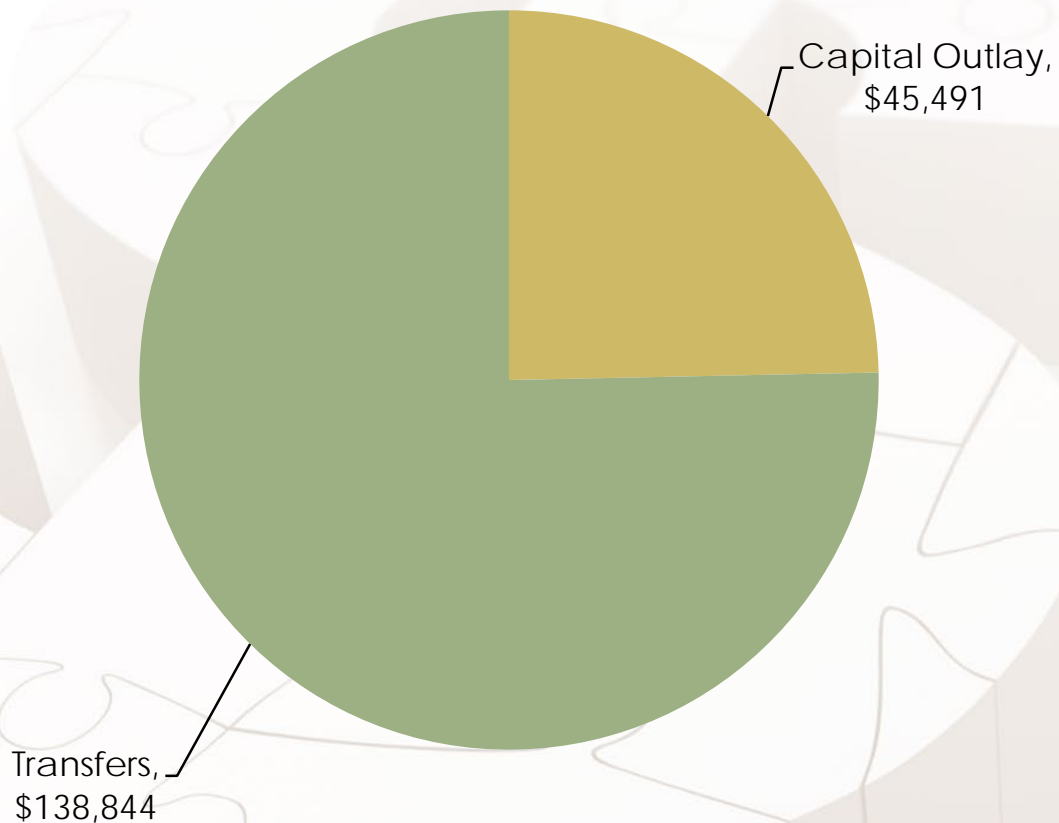
# General Fund Fixed Charges



	2023 Budget	2023 Actual	2022 Actual
Fixed Charges	\$414,812	\$387,023	\$386,260



# General Fund Other



	2023 Budget	2023 Actual	2022 Actual
Fixed Charges	\$311,380	\$184,335	\$701,743



# Special Revenue Funds

<b>Fund Balance</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>
ARPA Fund	\$ 183,730	\$ 67,380	\$ 1,175	\$ -	\$ -
Environmental Clean Up Fund	1,047,871	1,326,427	1,410,362	1,546,261	1,725,088
CBDG Grants Fund	2,044,053	2,513,397	2,547,090	1,885,174	1,740,118
HUD Mortgage Fund	168,466	147,017	132,971	157,004	104,701
DLAD Mortgage Program Fund	549,935	537,266	531,333	529,830	515,298
Federal Rent Rehabilitation Fund	337,818	337,818	337,818	337,818	337,818
WRRP Fund	1,078,178	1,049,459	1,048,845	1,092,498	1,246,639
Housing Stock Improvement Fund	362,975	366,175	374,663	311,584	374,960
Room Tax Fund	567,862	466,651	326,990	153,176	76,882
Public Access Fund	47,188	77,977	52,027	20,045	3,567
Recycling Fund	(78,773)	826	(17,283)	(17,529)	8,194
Economic Development Fund	256,501	278,529	286,143	261,663	256,569
400 Block Fund	169,068	212,597	207,570	184,151	150,792
EMS Grant Fund	26,713	44,910	35,679	37,150	40,009
HazMat Fund	294,496	224,133	254,424	233,262	199,963
Other Grants & Special Purpose Fund	899,738	934,697	966,814	926,060	874,089

- The City of Wausau maintains a number of Special Revenue Funds that account for activity where the revenue source is restricted for specific purposes



Debt Service Funds are used to account for governmental fund debt. Debt financed by the tax increment districts is funded through transfers into the Debt Service Fund

DEBT SERVICE FUND	
Revenues	
Taxes	\$4,198,000
Other Revenue	16,248
Debt Proceeds and Premiums	200,664
Transfers In	<u>7,258,635</u>
Total Revenue	<u>\$11,673,547</u>
Expenditures	
Principal	\$10,040,000
Interest	1,637,474
Other Debt Charges	<u>11,988</u>
Total Expenditures	<u>\$11,689,462</u>
Net Change in Fund Balance	(15,915)
Beginning Fund Balance	<u>600,529</u>
Ending Fund Balance	\$584,614

# Debt Changes 2023 – Government Activity

## 2023 Activity

	Beginning Balance	Increases	Decreases	Ending Balance	Due Within One Year
<b>Governmental activities:</b>					
General obligation debt:					
Bonds payable	\$ 38,965,000		\$ (3,835,000)	\$ 35,130,000	\$ 3,925,000
Notes payable	29,280,000	12,420,000	(6,205,000)	35,495,000	6,545,000
Debt from direct borrowings:					
Loans from local foundations	1,609,779	-		1,609,779	-
Total general obligation debt	\$ 69,854,779	\$ 12,420,000	\$ (10,040,000)	\$ 72,234,779	\$ 10,470,000

**INCREASE**

**\$ 2,380,000**



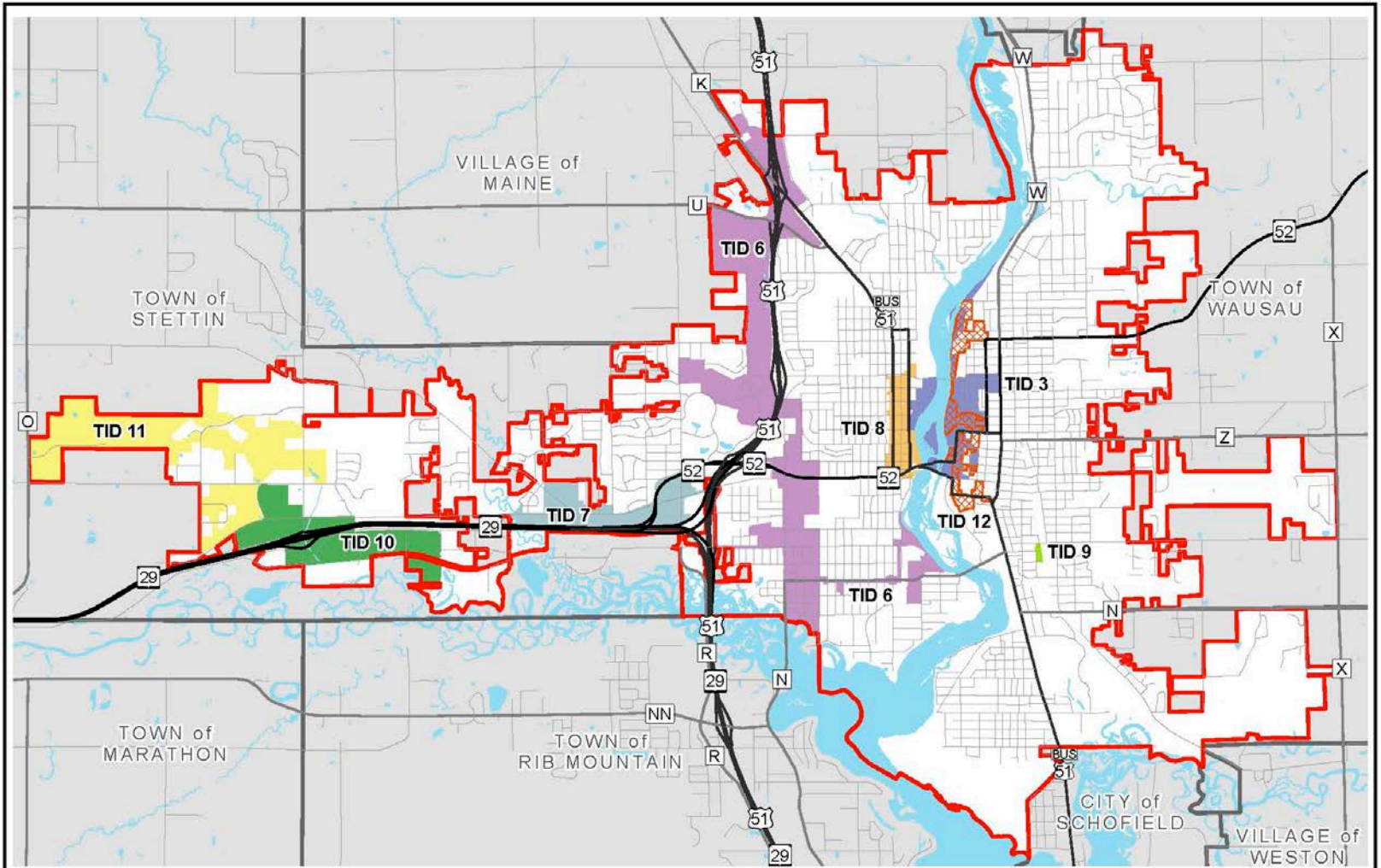
# Debt Changes 2023 –Business Activity

## 2023 Activity

	Beginning Balance	Increases	Decreases	Ending Balance	Due Within One Year
<b>Business Type Activities:</b>					
Revenue Bonds	14,755,000	-	(1,360,000)	13,395,000	1,410,000
Interim Borrowing Water GAC Filtration		17,550,000		17,550,000	17,550,000
Debt from direct borrowings:					
Sewer Clean Water Fund	83,277,103	2,816,291	(2,302,206)	83,791,188	2,413,904
Water Safe Drinking Water	40,745,843	3,160,115	(1,986,759)	41,919,199	2,136,791
<b>Total</b>	<b>\$ 138,777,946</b>	<b>\$ 23,526,406</b>	<b>\$ (5,648,965)</b>	<b>\$ 156,655,387</b>	<b>\$ 23,510,695</b>

**INCREASE**

**\$ 17,877,441**



**NOTES:**

1. DUPLICATION OF THIS MAP IS PROHIBITED WITHOUT THE WRITTEN CONSENT OF THE CITY OF WAUSAU ENGINEERING DEPT.
2. THIS MAP WAS COMPILED AND DEVELOPED BY THE CITY OF WAUSAU AND MARATHON COUNTY GIS. THE CITY AND COUNTY ASSUME NO RESPONSIBILITY FOR THE ACCURACY OF THE INFORMATION CONTAINED HEREIN.
3. MAP FEATURES DEVELOPED FROM APRIL 2010 AERIAL PHOTOGRAPHY.



## Tax Incremental Districts

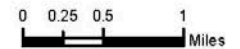
**CITY OF WAUSAU**

*Marathon County Wisconsin*

Date: 4/15/2020

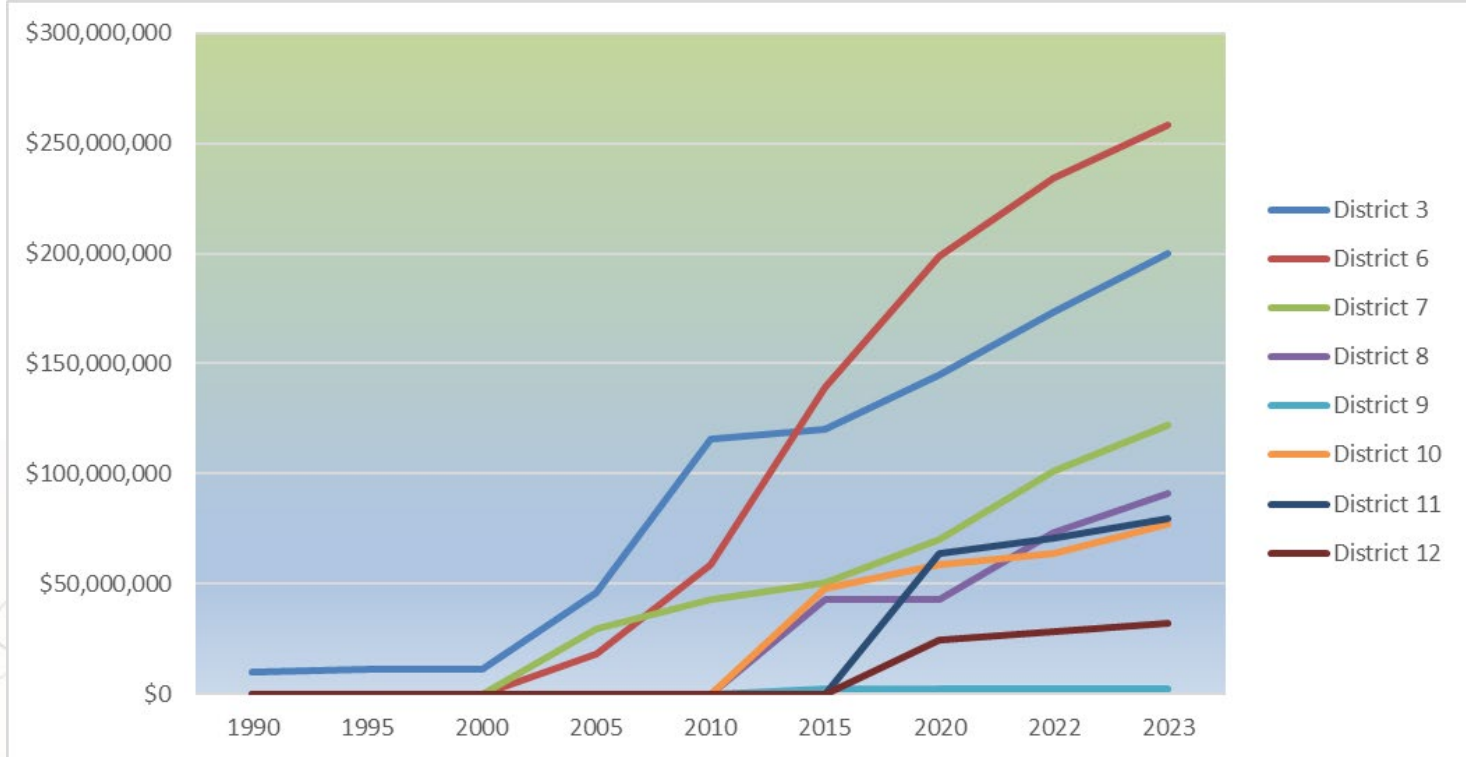
**Legend**

- TID 3
- TID 6
- TID 7
- TID 8
- TID 9
- TID 10
- TID 11
- TID 12





# TID VALUE



	1990	1995	2000	2005	2010	2015	2020	2022	2023
District 3	\$9,719,600	\$10,989,700	\$11,377,100	\$46,201,500	\$115,776,400	\$119,919,400	\$145,034,800	\$173,650,900	\$200,046,200
District 6	\$0	\$0	\$0	\$17,932,100	\$58,568,400	\$138,977,200	\$198,944,700	\$234,477,800	\$258,189,400
District 7	\$0	\$0	\$0	\$29,525,900	\$43,049,900	\$50,526,800	\$69,814,300	\$101,000,700	\$122,291,900
District 8	\$0	\$0	\$0	\$0	\$0	\$42,521,400	\$43,117,700	\$73,516,800	\$91,074,600
District 9	\$0	\$0	\$0	\$0	\$0	\$2,118,800	\$2,233,900	\$2,133,900	\$2,246,000
District 10	\$0	\$0	\$0	\$0	\$0	\$48,180,500	\$58,352,700	\$63,913,000	\$77,168,200
District 11	\$0	\$0	\$0	\$0	\$0	\$0	\$63,434,900	\$70,568,700	\$79,683,100
District 12	\$0	\$0	\$0	\$0	\$0	\$0	\$24,402,300	\$28,057,700	\$32,198,300





# TID #3 – Downtown Development

12/31/23 Fund Balance  
\$552,564

Current Projects:

RiverEdge Trail	\$7,000,000
McClellan Demo	\$6,000,000
Parking Lot 14	\$5,000,000
Short Street	\$4,000,000
Remediation Water Plant and Wausau Chemical	\$3,000,000

Increment:

2023 \$3,159,210

2024 \$3,618,197

Debt Statistics 12/31/2023:

Balance \$13,725,753

Retirement 2031

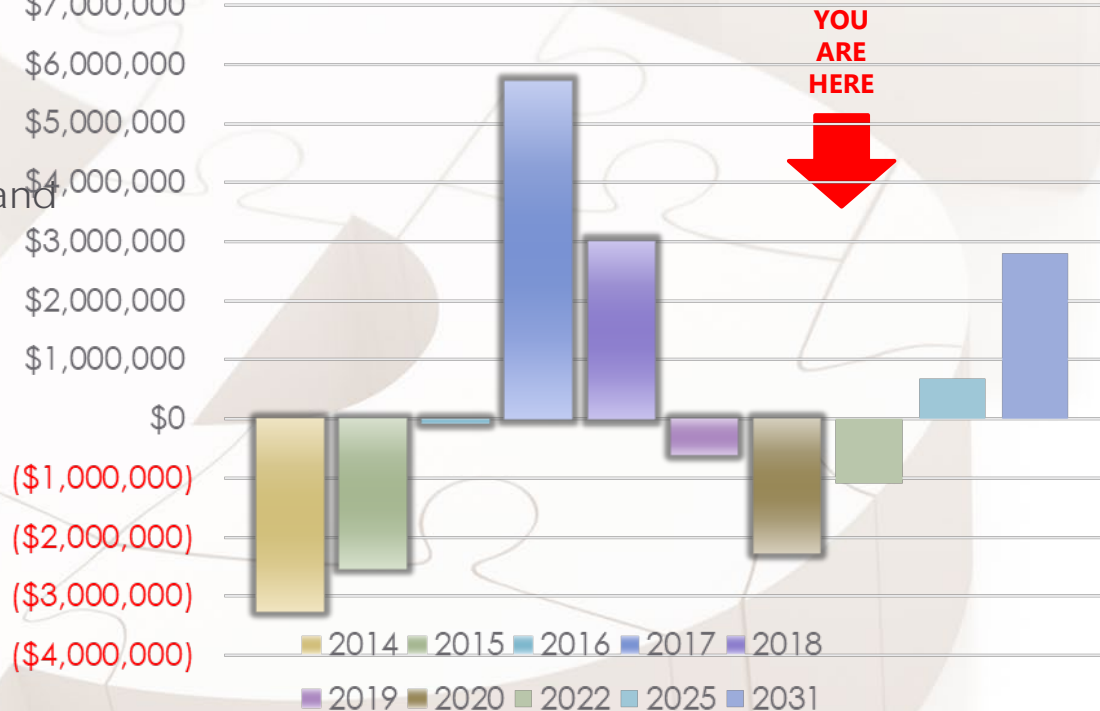
(\$1,000,000)

(\$2,000,000)

(\$3,000,000)

(\$4,000,000)

## TID #3 FUND BALANCE PROJECTION



Expected Termination: 2030

# TID #6 – West Side Development

12/31/23 Fund Balance  
\$1,010,305

Current/Future Projects  
None

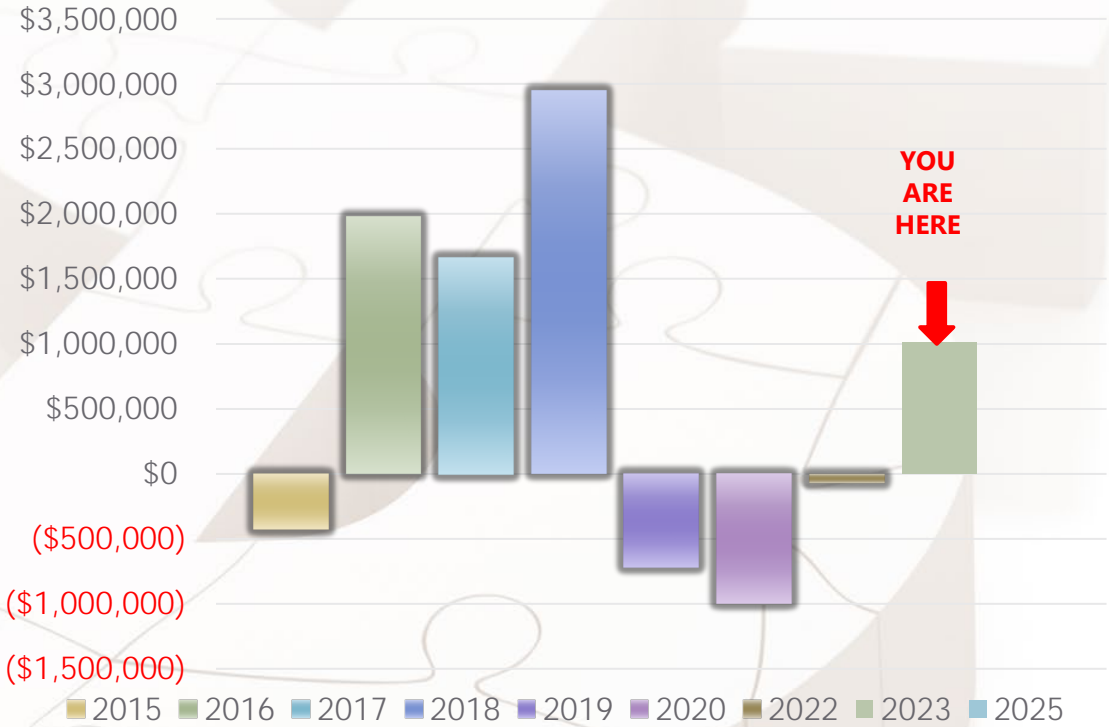
Increment:  
2023 \$3,713,193  
2024 \$4,087,252

Debt Statistics 12/31/2023:  
Balance \$5,050,000  
Retirement 2025

Termination: early fall 2024

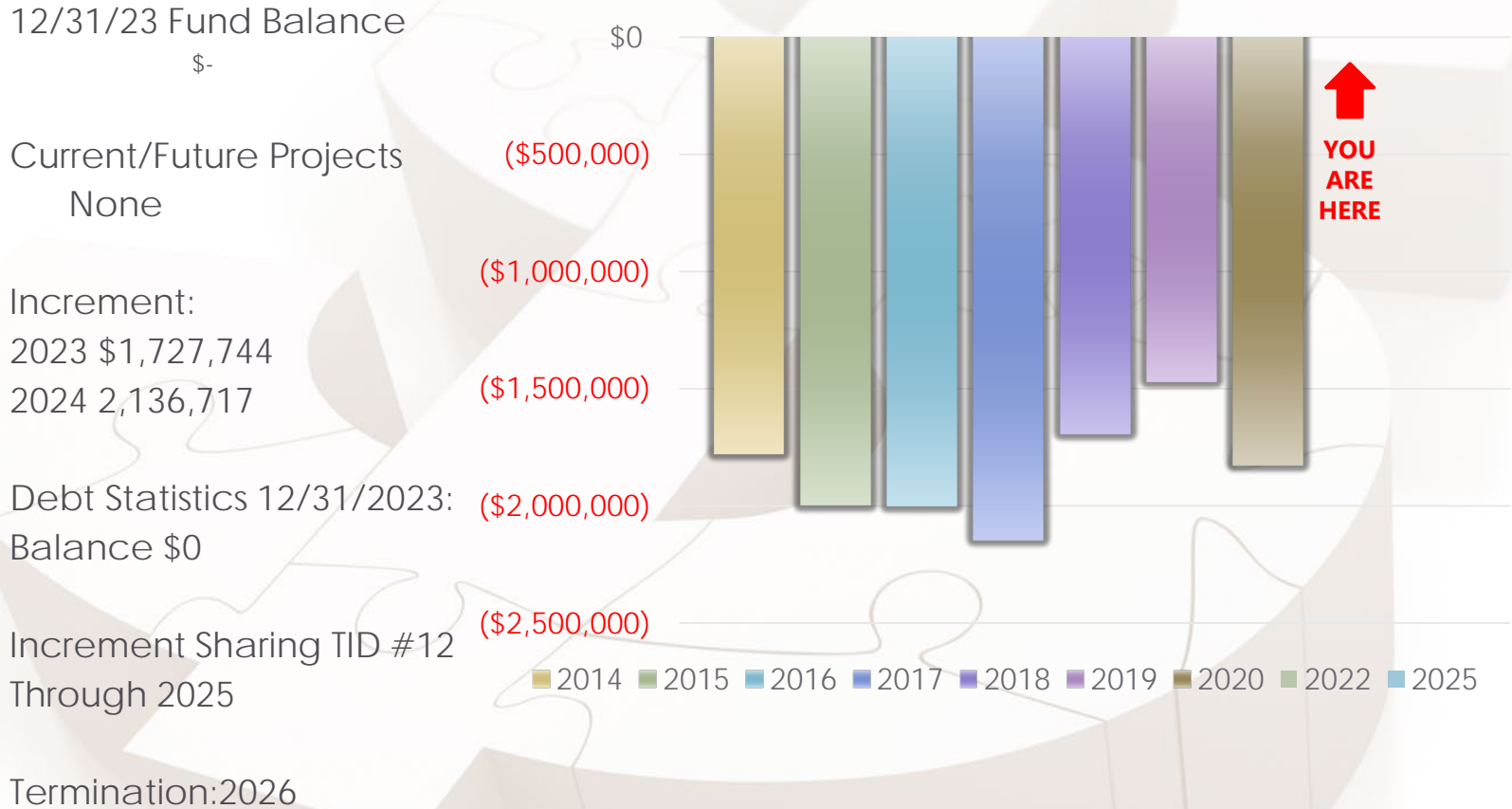
One year extension for  
affordable housing  
\$4.2million final increment  
2024

TID #6 FUND BALANCE PROJECTION



# TID #7 – West Side Development

## TID #7 FUND BALANCE PROJECTION





# TID #8 – Near West Side

12/31/23 Fund Deficit:  
(\$66,237)

## Projects:

Washington Street Sewer	\$4,000,000
N 8 <sup>th</sup> Avenue	\$3,500,000
Street Improvements	\$3,000,000

## Increment:

2023	\$776,897
2024	\$1,144,444

## Debt Statistics 12/31/2023:

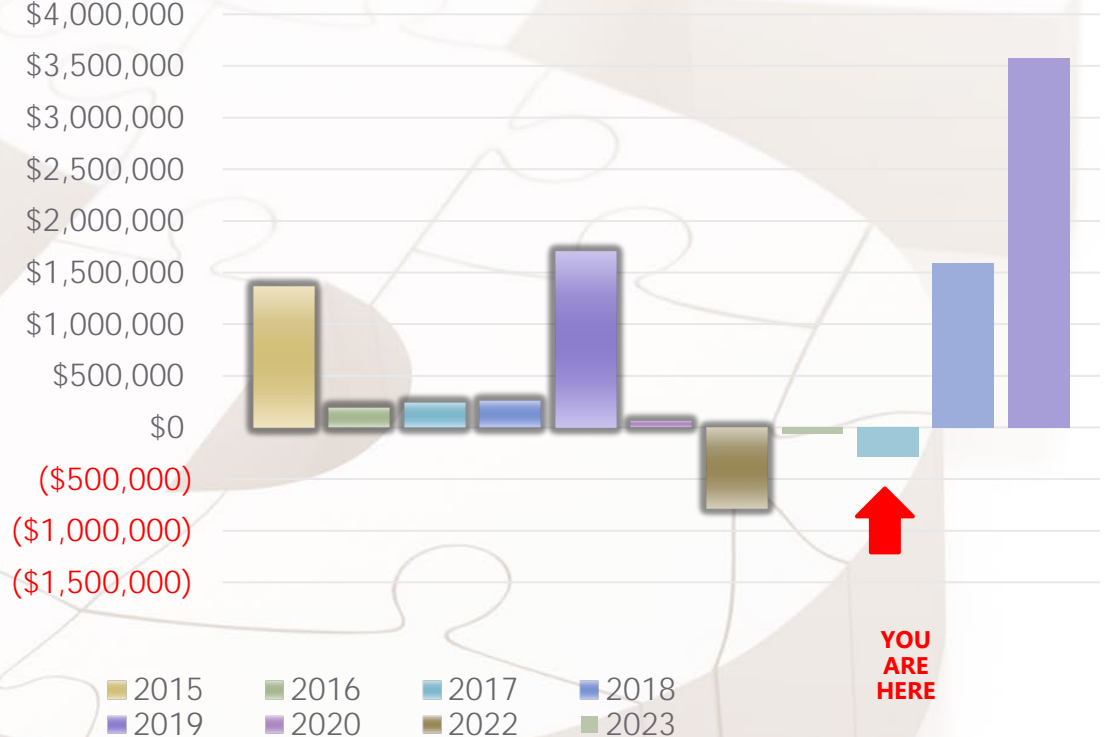
Balance	\$5,614,168
Retirement 2033	(\$500,000)
Development Obligations	(\$1,000,000)
	(\$1,500,000)

## Development Obligations

\$583,664	2024
\$200,000	2025

Termination: 2033

## TID #8 FUND BALANCE PROJECTION



**YOU ARE HERE**



# TID #9 – Big Bull Falls

12/31/23 Fund Deficit  
(\$294,991)

Current/Future Projects  
None

Increment:  
2023 \$21,769  
2024 \$23,325

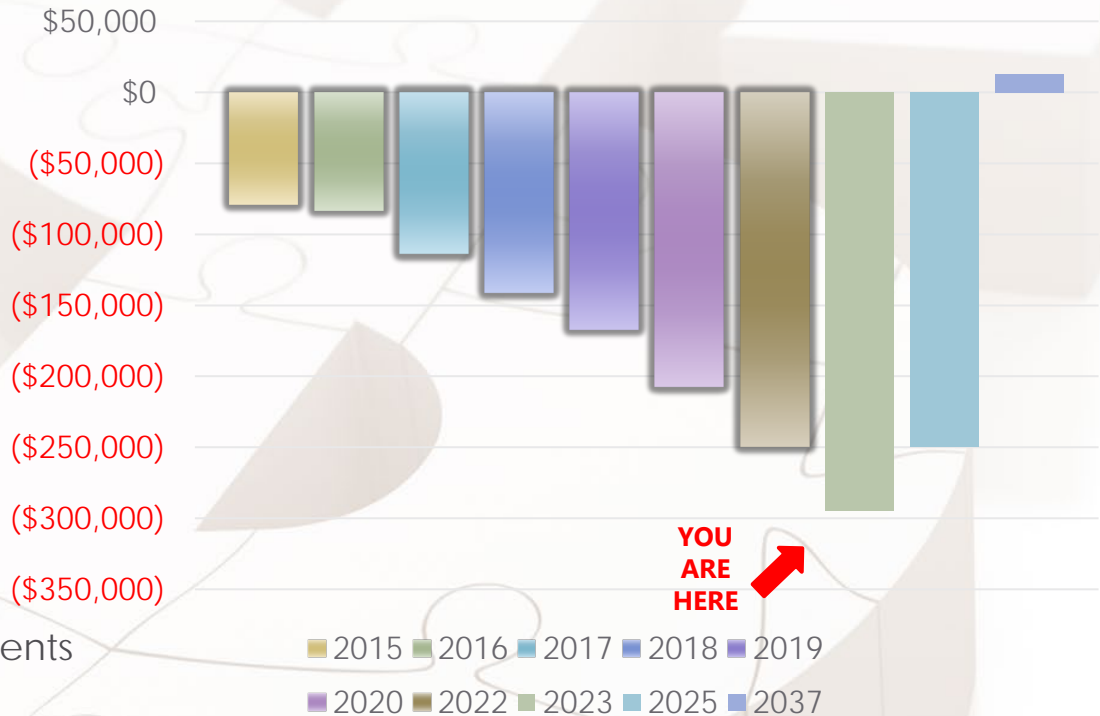
Debt Statistics 12/31/2023:  
Balance \$0

Bull Falls Loan: \$259,337

Delinquent status no payments  
made in 2023

Termination 2037

## TID #9 FUND BALANCE PROJECTION





# TID #10 – Business Campus

## TID #10 FUND BALANCE PROJECTION

12/31/23 Fund Deficit  
(\$803,506)

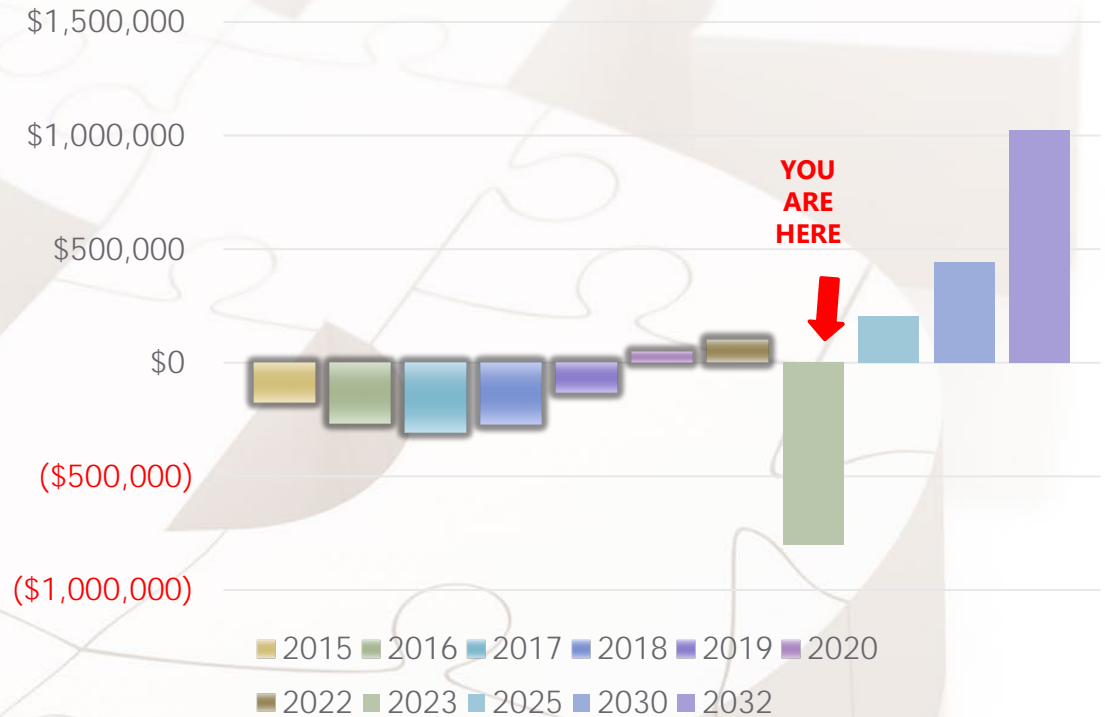
Current/Future Projects  
Streets and pedestrian  
improvements

Stewart Avenue 48<sup>th</sup> to 72<sup>nd</sup>  
Ave

Increment:  
2023 \$439,4767  
2024 \$723,863

Debt Statistics 12/31/2023:  
Balance \$860,000  
Retirement 2030

District Termination 2032





# TID #11 – Business Campus Expansion

12/31/23 Fund Balance  
\$703,049

Development Obligations  
GLC increment grants through 2029

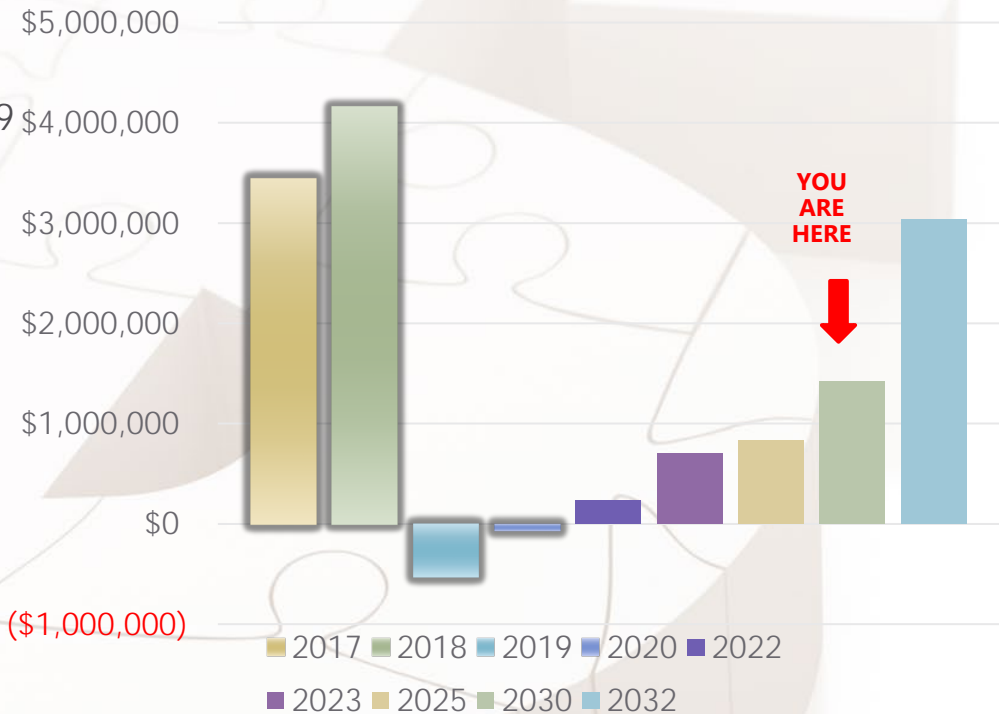
Future projects: Trail improvements

Increment:  
2023 \$1,670,548  
2024 \$1,801,803

Debt Statistics 12/31/2023:  
Balance \$10,995,000  
Retire 2035

District Termination: 2032

## TID #11 FUND BALANCE PROJECTION



# TID #12 – Downtown/Riverfront/Mall

12/31/23 Fund Deficit  
(\$2,269,770)

**Current Projects:**

Mall redevelopment

Riverfront redevelopment

Developer commitments

- WOZ \$311,609
- Macdon \$48,502
- Twall \$10,800,000

**Increment:**

2023 \$377,090

2024 \$454,658

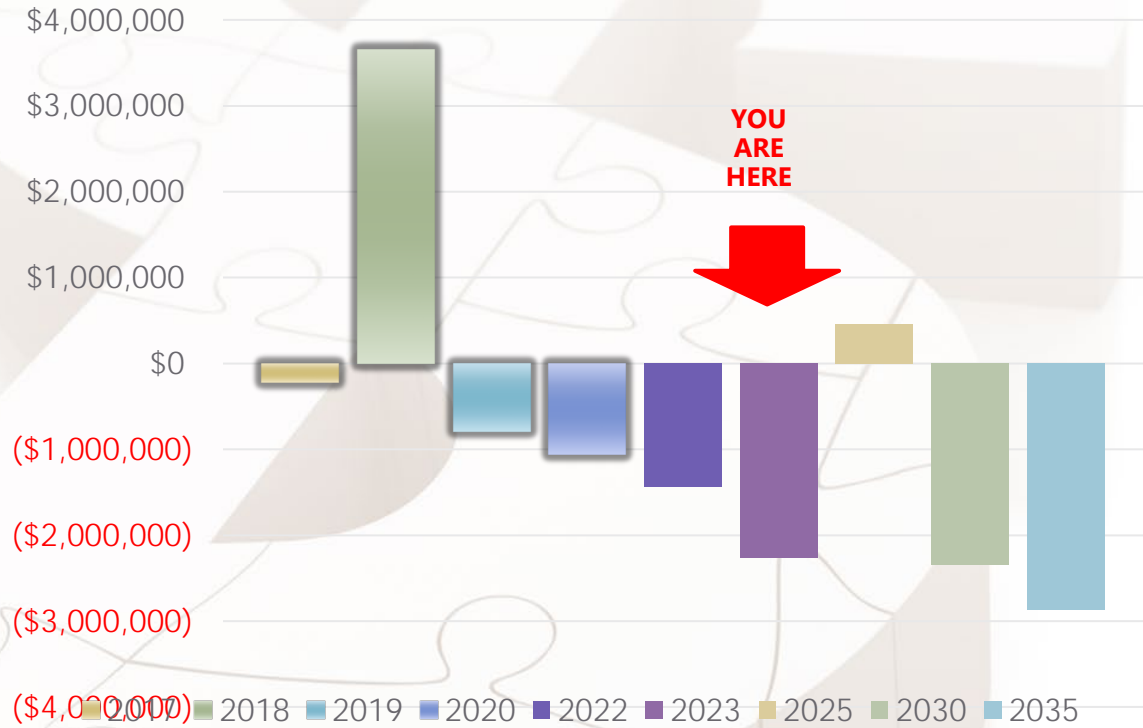
**TID 7 revenue sharing:**

\$1,991,870 to date

**Debt Statistics 12/31/2023:**

Balance \$7,730,000

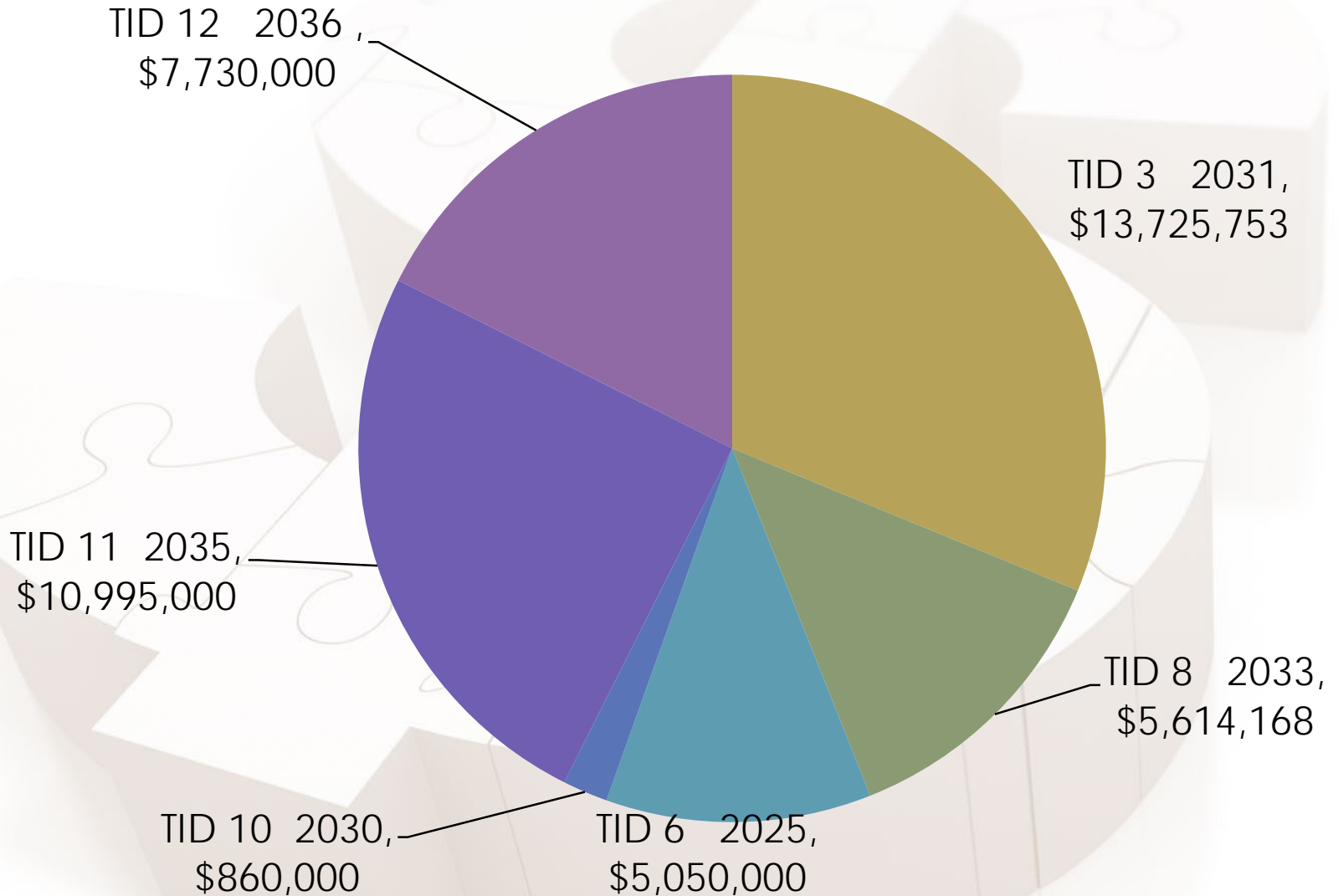
**TID #12 FUND BALANCE PROJECTION**







# TID Debt Outstanding 12/31/2023





# Outstanding TID Obligations to Developers

- TID 3 – Resurrection Church green space
- TID 3 – Federal Building Redevelopment loan \$79,217
- TID 8 – 1401 Elm Street LLC increment grant PYGO- \$333,664 – pay in 2024
- TID 8 – Lokre Development \$450,000
- TID 11 – GLC increment grant – PYGO- \$3,636,702 (2029)
- TID 12 – Macndon Ventures LLC –PYGO-\$48,502 (2027)
- TID 12 – WOZ demolition grant \$311,609 (2023&4)
- TID 12 – TWall – PYGO -\$10,800,000



# TID Expected Termination Date

DISTRICT	EXPECTED CLOSURE	MANDATED CLOSURE
TID 6	2024	5/10/2025
TID 7	2026	1/10/2026
TID 8	2033	04/10/2039
TID 9	2037	9/25/2039
TID 10	2032	9/10/2033
TID 3	2030	9/1/2031
TID 11	2032	7/11/2037
TID 12	2044	7/18/2044



# TID Closure

	TID 6	TID 7
County 17.5%	\$715,269	\$373,925
City 38.56%	\$1,576,044	\$823,918
School 39.31%	\$1,606,698	\$839,943
Tech 4.63%	\$189,240	\$98,930
Total	\$4,087,251	\$2,136,716



# Internal Service Funds

	Motor Pool	Insurance Fund	Employee Benefit Fund
Change in Net Position	\$434,956	\$359,636	\$47,755
Depreciation	\$1,451,974		
New Equipment Purchases	\$1,945,652		
Unrestricted Net Position 12/31/2022	\$1,101,729	\$750,041	\$1,364,877
Unrestricted Net Position 12/31/2023	\$1,997,469	\$1,129,677	\$1,412,632



# Enterprise Funds Water Sewer

	Waste Water Utility	Water Utility
Change in Net Position 2023	\$2,248,618	\$3,079,355
Change In Net Position 2022	\$1,445,481	\$2,008,352
Change In Net Position 2021	\$1,838,141	\$937,631
Change In Net Position 2020	\$3,236,184	\$1,488,451
Change In Net Position 2019	\$504,499	\$175,503
Change In Net Position 2018	\$1,605,471	\$1,916,746
Change In Net Position 2017	\$242,037	\$204,065
Change In Net Position 2016	\$775,605	\$432,379

# Enterprise Funds – Other

	MetroRide Fund	Parking Fund	Airport Fund
Change in Net Position - Profit/(Loss)	(\$438,111)	(\$587,067)	(\$175,965)
Unrestricted Net Position	\$1,025,271	(\$421,909)	\$108,702
Depreciation	\$572,555	\$649,936	\$106,409
General Fund Contribution	\$ -	\$0	\$0
2023 Property Tax Levy	\$ 889,892	\$297,034	\$216,336
2022 Property Tax Levy	\$388,883	\$156,287	\$160,219
2021 Property Tax Levy	\$889,892	\$150,000	\$145,674
2020 Property Tax Levy	\$1,114,341	\$105,108	\$125,000
2019 Property Tax Levy	\$830,413	\$50,000	\$101,000
2018 Property Tax Levy	\$809,906	\$0	\$94,000
2017 Property Tax Levy	\$601,600	\$211,052	\$90,000



# Fiduciary & Agency Funds

- Funds Held for Others

- Entrepreneurial Center \$140,045
- Wausau Events \$246,991

Cemetery Trust Fund \$716,478



