



**PROPOSED
BUDGET**
CITY OF WAUSAU,
WISCONSIN
2025

Office of the Mayor
Doug Diny



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

From: Mayor Doug Diny

Subject: 2025 Budget

Departments were instructed to submit cost-to-continue budgets along with proposals to reduce costs or enhance revenues equal to 2.5% of their budget.

These proposals, along with the rest of the budget will be reviewed by the Finance Committee and recommended to the full Council for consideration. I strongly encourage Council members to prioritize services and keep taxes affordable.

While the budget provides for a 15% increase in health benefits the final renewals were not available at the printing of the budget. The final rates will be incorporated in future budget updates. In addition, the State of Wisconsin has not released the manufacturing assessed valuation so the assessed tax rate represents an estimate.

Sincerely,

Doug Diny

Wausau Mayor

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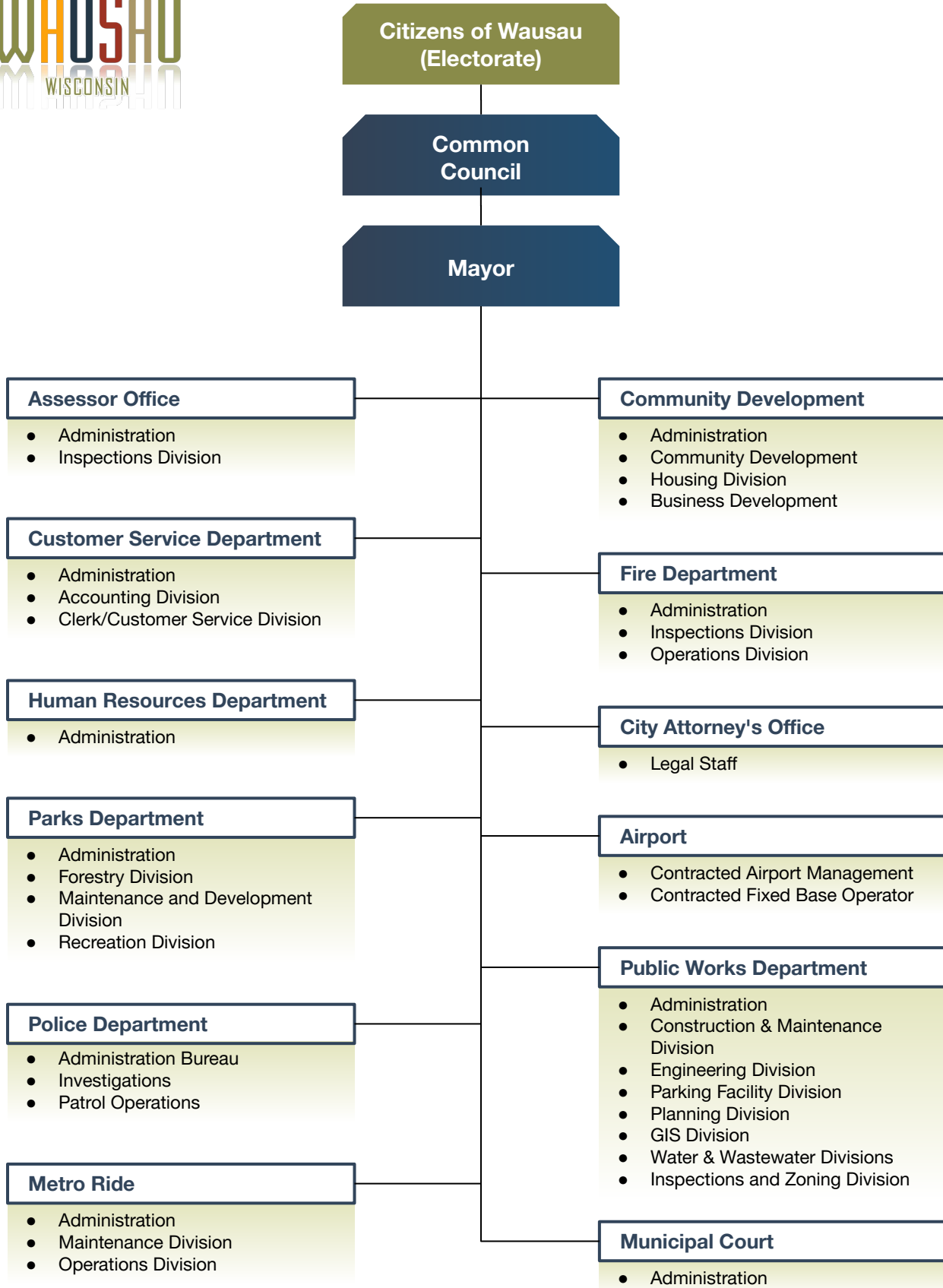
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INTRODUCTORY SECTION



ORGANIZATIONAL CHART



LIST OF PRINCIPAL OFFICIALS

ELECTED

Mayor	Diny Doug
Municipal Judge	Mark Sauer
Common Council President	Lisa Rasmussen
Alderman District	
First	Carol Lukens
Second	Michael Martens
Third	Terry Kilian
Fourth	Tom Neal
Fifth	Gary Gisselman
Sixth	Becky McElhaney
Seventh	Lisa Rasmussen
Eighth	Sarah Watson
Ninth	Vicki Tierney
Tenth	Lou Larson
Eleventh	Chad Henke

APPOINTED

Finance Director / City Treasurer	Maryanne Groat
City Clerk	Kaitlyn Bernarde
City Attorney	Anne Jacobson
Police Chief	Matthew Barnes
Fire Chief	Jeremy Kopp
City Assessor	Rick Rubow
Director of Administration-Public Works & Utilities	Eric Lindman
City Engineering Project Manager	Allen Wesolowski
Chief Inspector & Zoning Administrator	William Hebert
Community Development Director - Interim	Randy Fifrick
Parks Director	Jamie Polley
Airport Manager	John Chmiel
Transit Director	Arran Hersey
CCITC Director	Gerard Klein

2025 BUDGET OVERVIEW

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

GENERAL PROPERTY TAXES

The first thing that comes to people's mind when the subject of government budgets is discussed is taxes. For the City of Wausau property taxes is the largest and single most important revenue source available to fund city operations. Wisconsin law provides very few revenue options for cities.

The level of property taxes generated is based upon the valuation of properties located within the city and the tax rate. Property valuation on the real estate tax bill can be confusing as the State of Wisconsin utilizes the dual valuation process.

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

Budget Year	Equalized Valuation	% Increase	Assessed Valuation	% Increase
2015	\$ 2,655,928,800	5.36%	\$ 2,748,578,600	0.38%
2016	\$ 2,633,849,300	(0.83%)	\$ 2,647,463,400	(3.68%)
2017	\$ 2,608,454,600	(0.96%)	\$ 2,696,195,000	1.84%
2018	\$ 2,764,682,800	5.99%	\$ 2,716,638,000	0.76%
2019	\$ 2,896,505,400	4.77%	\$ 2,712,932,900	(0.14%)
2020	\$ 3,075,863,100	6.19%	\$ 2,817,661,200	3.86%
2021	\$ 3,150,497,500	2.43%	\$ 3,345,281,800	18.73%
2022	\$ 3,265,016,200	3.63%	\$ 3,224,073,900	(3.62%)
2023	\$ 3,680,737,900	12.73%	\$ 3,264,070,400	1.24%
2024	\$ 4,030,170,800	9.49%	\$ 3,361,549,800	2.99%
2025	\$ 4,387,427,300	8.86%	\$ 4,249,052,300 *	26.40%

*estimate

The assessed valuation of each residential and commercial property parcel within the city is determined by the City of Wausau Assessor. The State of Wisconsin is currently responsible for the valuation of manufacturing property. These valuations are used to calculate the real estate taxes owed on the individual parcels or properties. The assessed valuation of property is adjusted when appropriate, to reflect changes such as property sales, and building improvements.

The 2024 re-evaluation established values of all property effective 1/1/2024. Prior re-evaluations have been conducted in 2020, 2015, 2007, 2004, 1996, 1986 and 1974.

The Tax Levy is restricted by the State of Wisconsin levy limits, to the percentage of net new construction along with provisions for increases when TID terminations or subtractions occur. The levy limit provides that the "unused" prior year levy capacity can be applied to the following year's budget if approved by three-quarters majority vote of the City Council. In addition, there are certain provisions within the law that allow a

municipality to increase their levy for debt service. The levy limit applies to the levy prior to the computation of the tax increment. A historical analysis of the levy limit utilization, since its inception, is shown on the table below. The 2025 budget is the tenth year the City increased the levy above the basic levy law limit. This was accomplished through the debt exemption. The total amendment over and above the basic levy limit increase is \$4,921,833. The full debt levy exemption equals the total 2025 general obligation debt payment due. The State added other restrictions to the levy limit law that prevents communities from raising a variety of other revenues to support the budget without a corresponding reduction in the levy. These revenues are specifically listed in the statutes and include: garbage collection, fire protection, snow plowing, street sweeping and stormwater management. If a community chooses to increase or create one of these revenues the levy must be reduced by the amount of the new revenue.

	Allowable Levy*		Actual Levy*		Debt Service Exception		Under Utilized	
2024 for 2025	\$	28,096,686	\$	33,018,519	\$	4,921,833	\$	-
2023 for 2024	\$	28,041,703	\$	31,002,099	\$	2,960,396	\$	-
2022 for 2023	\$	26,867,396	\$	29,980,918	\$	3,113,522	\$	-
2021 for 2022	\$	26,275,063	\$	28,556,943	\$	2,281,880	\$	-
2020 for 2021	\$	25,666,520	\$	27,436,246	\$	1,769,726	\$	-
2019 for 2020	\$	24,590,165	\$	26,096,694	\$	1,506,529	\$	-
2018 for 2019	\$	23,496,270	\$	24,865,156	\$	1,368,886	\$	-
2017 for 2018	\$	23,280,657	\$	24,462,366	\$	1,181,709	\$	-
2016 for 2017	\$	22,729,865	\$	23,879,534	\$	1,149,669	\$	-
2015 for 2016	\$	22,425,817	\$	22,927,098	\$	501,281	\$	-

* Levy before tax increment computation

The Tax Rate and Tax Bill are determined once the property tax levy (how much revenue the city needs to operate in the next year) and total assessed value are determined. The tax rate is computed by dividing the levy by the assessed valuation.

When evaluating the budget people frequently ask how much does one penny on the levy generate in taxes? The answer is about \$37,000. Of course, the tax bill contains more than just City of Wausau taxes. The bill is a consolidated property tax bill that includes the taxes of the school districts, county and technical college. The tax rates of these entities are generally determined in mid-November when they complete their budget process.

	BUDGET YEAR		
	2025	2024	Change
Property Tax Levy	\$ 38,275,429	\$ 36,509,466	\$ 1,765,963
Assessed Valuation	\$ 4,249,052,300	\$ 3,361,549,800	\$ 887,502,500
Tax Rate	\$ 9.0080	\$ 10.8609	\$ (1.8529)

GENERAL FUND REVENUE

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

	2024			2025	Budget	Budget
	Adopted Budget	Modified Budget	Estimated Actual	Budget	Increase (Decrease)	Percent Inc/ (Decrease)
General Property Taxes	22,644,001	22,644,001	22,644,001	24,043,507	1,399,506	6.18%
Other Taxes	277,745	277,745	243,129	260,000	(17,745)	(6.39%)
Intergovernmental Grants and Aids	12,322,051	12,322,051	10,633,171	13,012,935	690,884	5.61%
Licenses and Permits	733,280	733,280	992,755	756,655	23,375	3.19%
Fines and Forfeitures	355,000	355,000	278,000	278,000	(77,000)	(21.69%)
Public Charges for Services	3,726,025	3,726,025	3,341,422	3,022,170	(703,855)	(18.89%)
Intergovernmental Charges for Service	302,210	302,210	1,411,893	1,490,603	1,188,393	393.23%
Miscellaneous Revenue	1,457,054	1,457,054	2,361,397	1,516,816	59,762	4.10%
Other Financing Sources	2,221,355	2,221,355	2,221,355	2,221,355	-	-%
Total Revenues	44,038,721	44,038,721	44,127,123	46,602,041	2,563,320	5.82%

Other Taxes represent payment in lieu of taxes the City receives from a few non-for-profit organizations in the community; mobile home fees and penalties and interest on delinquent taxes. The 2025 budget expects a continued increase in mobile home fees. Other categories declined to reflect historical collections.

Intergovernmental Grants and Aids represent the second largest revenue source for the City of Wausau General Fund budget. The vast majority of these revenues are received from the State of Wisconsin. From 2010 to 2016 the State of Wisconsin consistently reduced state aid to municipalities due to its other growing budget obligations, to remedy financial problems and to reduce the tax burden to voters. Fortunately, this trend ended in 2017.

The impact of reduced and stagnant shared revenues is dramatic. The cost of operations increase annually. When shared revenues do not increase an increased burden is placed on the tax bill. The legislature finally acknowledged the struggle and revised shared revenue with stipulations that each municipality must maintain their staffing for police and fire or shared revenues will be reduced. This is known as maintenance of effort.

The 2025 budget presented a small gain of \$116,158. The shared revenues received by the city is reduced to fund the local share of the VW bus purchases. The actual amount received and budgeted is \$5,281,223.

STATE AIDS

Budget Year	Shared Revenues	Expenditure Restraint	Payment for Municipal Aids	Transportation Aids	Total	Increase/ (Decrease)
2011	\$ 4,676,319	\$ 901,115	\$ 195,735	\$ 2,310,028	\$ 8,083,197	\$ 50,357
2012	\$ 4,011,312	\$ 853,965	\$ 187,021	\$ 2,079,025	\$ 7,131,323	\$ (951,874)
2013	\$ 4,012,736	\$ 792,434	\$ 198,326	\$ 2,101,898	\$ 7,105,394	\$ (25,929)
2014	\$ 4,011,628	\$ 755,879	\$ 195,507	\$ 2,125,430	\$ 7,088,444	\$ (16,950)
2015	\$ 4,013,090	\$ 764,764	\$ 184,010	\$ 2,286,007	\$ 7,247,871	\$ 159,427
2016	\$ 4,017,837	\$ 734,231	\$ 185,466	\$ 2,204,606	\$ 7,142,140	\$ (105,731)
2017	\$ 4,015,411	\$ 817,119	\$ 176,871	\$ 2,195,599	\$ 7,205,000	\$ 62,860
2018	\$ 4,015,993	\$ 871,260	\$ 146,389	\$ 2,440,419	\$ 7,474,061	\$ 269,061
2019	\$ 4,016,106	\$ 853,021	\$ 148,232	\$ 2,725,725	\$ 7,743,084	\$ 269,023
2020	\$ 4,051,337	\$ 874,574	\$ 161,404	\$ 2,984,793	\$ 8,072,108	\$ 329,024
2021	\$ 4,047,850	\$ 907,126	\$ 222,838	\$ 3,061,498	\$ 8,239,312	\$ 167,204
2022	\$ 4,045,839	\$ 889,038	\$ 207,951	\$ 2,873,429	\$ 8,016,257	\$ (223,055)
2023	\$ 4,045,556	\$ 1,150,856	\$ 207,951	\$ 2,793,536	\$ 8,197,899	\$ 181,642
2024	\$ 5,222,905	\$ 1,180,687	\$ 211,823	\$ 2,810,006	\$ 9,425,421	\$ 1,227,522
2025	\$ 5,339,063	\$ 1,180,687	\$ 211,823 *	\$ 2,855,086	\$ 9,586,659	\$ 161,238

* Estimate

Personal Property Taxes Shared Revenue Personal property tax was a tax charged to businesses on the value of equipment and furnishings. This was an unpopular tax that created extra recordkeeping for businesses. The legislature responded and exempted certain categories of properties. In previous years, the state eliminated personal property tax on computers and manufacturing machinery and tools. Effective the tax roll 1/1/2024, the state eliminated personal property tax completely. The loss of revenue was offset with a new state shared revenue payment. Overall our personal property aid grew by \$1,598,462. The breakdown by is:

General Fund \$642,325

Tax Increment Districts \$956,137

Other Grants Consistent with the prior year budget, the general fund 2025 budget includes police and fire staffing grants that fund nine SAFER firefighters, the Victims of Crime division of the police department, two beat patrol officers, and the ARPA funded community resource coordinator, and three ARPA funded firefighters. These grant funded positions will ultimately be obligations of the tax levy when the grant period ends.

License and Permit income is generated by Customer Service, Inspections, Police and Fire. Charges are either established by the State of Wisconsin or locally by the city. Rates set by the city are reviewed annually. Inspections permit revenues are showing significant growth. This category is budgeted conservatively since growth is difficult to predict.

Fines and Forfeitures include revenue from citations issued by the police department or inspections department for traffic and ordinance violations. Parking ticket revenue is recorded within the Parking Fund. Fine and forfeiture rates are established within State Statutes or by the city. Citation revenue has been declining and the 2025 budget reflects this trend.

Intergovernmental and Public Charges for Services represent external and internal department charges. As we settle into our new accounting system the classification of these two revenue categories has caused fluctuations. Overall, major changes include:

- > Ambulance revenues are expected to increase \$100,000
- > Park revenues decline \$31,870
- > Police services to the school district increase \$142,593

Miscellaneous revenues include interest income, donations, building rents and ground leases. This revenue category is expected to increase as interest rates have increased dramatically. Major changes include:

- > Interest income declined \$270,700 to reflect cooling of interest rates.
- > Donation income of \$344,365 for police and fire positions

Other Financing Sources include transfers from other funds. The 2025 budget reflects transfers from the Room Tax Fund \$146,355 and the Water Utility \$1,590,000 and the Sewer Utility \$485,000. The actual Water Utility Tax Equivalent will exceed the amount budgeted. The Council will adopt a resolution setting the tax equivalent.

GENERAL FUND EXPENDITURES

The General Fund expenditure budget increased \$2,563,320 or 5.78%.

	2024			2025	Budget Increase	Budget Percent
	Adopted Budget	Modified Budget	Estimated Actual	Budget	(Decrease)	Inc/ (Decrease)
General Government						
Council	89,937	89,937	84,314	84,938	(4,999)	(5.56%)
Mayor	199,923	199,923	218,909	241,715	41,792	20.90%
Customer Service	1,364,056	1,364,056	1,314,022	1,316,389	(47,667)	(3.49%)
City County Information Technology	1,384,851	1,384,851	1,400,169	1,380,848	(4,003)	(0.29%)
Property Assessment	685,109	685,109	712,349	771,805	86,696	12.65%
City Attorney	776,497	776,497	744,390	777,638	1,141	0.15%
Human Resources	484,380	484,380	490,024	501,366	16,986	3.51%
Municipal Court	161,289	161,289	163,167	137,878	(23,411)	(14.51%)
Other General Government	198,400	198,400	208,479	201,650	3,250	1.64%
Police Department	12,852,069	13,095,029	12,910,682	13,933,782	1,081,713	8.42%
Fire Department	10,364,988	10,364,988	10,151,857	11,547,735	1,182,747	11.41%
Public Works	11,222,888	11,222,888	12,876,865	11,393,784	170,896	1.52%
Refuse Collection	1,026,800	1,026,800	1,035,186	1,062,000	35,200	3.43%
Parks Operations	3,527,541	3,527,541	1,899,327	3,550,520	22,979	0.65%
Total Expenditures	44,338,728	44,581,688	44,209,740	46,902,048	2,563,320	5.78%

While the 2025 budget represents a cost to continue the plan, it doesn't mean a zero cost increase. The price of providing the same level of services increases each year. A summary of the major changes follow:

- > 3% cost of living for non-represented employees.
- > 3.5% for police, fire and transit unions.
- > Health insurance increase of 15%. This rate is still being negotiated.
- > Retirement rate increases pursuant to the WRS notification - .05% for general and elected, .73% for police, and .07% for fire.
- > Utility cost increases \$50,258.
- > Motor pool charge increase of \$418,458.
- > Janitorial and outdoor yard services \$33,000.
- > Training and travel costs decreased \$32,757.
- > Street salt costs declined \$100,800 due to ample existing supply on hand thanks to last year's mild winter.
- > Insurance such as property and liability allocated to the departments increased \$76,610.
- > Additional \$35,000 annual payment to the Cemetery for snow dump site.

BUDGETING FOR VACANCY

The City is experiencing higher levels of staffing turnover and related vacancies. The 2024 and 2025 budget include a \$300,000 vacancy allowance to offset this occurrence which equates to about 3 positions.

GENERAL FUND BALANCE

A history of the General Fund unassigned fund balance is presented below. The GFOA recommends reserves of 16.67% of expenses which is reiterated in the city’s fund balance policy. The city’s reserves remain strong, this allowed the council to transfer \$1,000,000 to the water utility in 2025 to upgrade water meters.

	Unassigned General Fund Balance	Total General Fund Budget Expenses	Percent of Budget
2013	5,837,182	30,893,266	18.89%
2014	4,362,313	31,375,352	13.90%
2015	5,032,077	30,933,390	16.27%
2016	5,788,763	32,193,988	17.98%
2017	6,566,389	32,384,515	20.28%
2018	8,185,464	33,634,463	24.34%
2019	9,364,682	34,550,000	27.10%
2020	10,111,154	35,899,158	28.17%
2021	11,306,936	34,871,787	32.42%
2022	10,857,923	37,554,028	28.91%
2023	12,206,891	40,813,141	29.91%

SPECIAL REVENUE FUNDS

The city maintains special revenue funds to accumulate the financial transactions of special projects, grants or other activities where segregated reporting is important. The city’s annual budget anticipates the revenues and expenditures in the following funds:

Fund	Expenditures	Revenues	General Property Tax Levy
Community Development Funds	\$ 1,591,001	\$ 1,172,541	\$ 452,888
Economic Development Fund	31,350	-	
Environmental Clean Up Fund	191,507	91,000	
Room Tax Fund	1,250,133	1,000,133	
Public Access Fund	62,524	69,700	
Recycling Fund	928,915	148,100	780,815
Animal Control Fund	142,148	96,800	45,348
Hazardous Materials Response Fund	86,011	101,000	
400 Block Riverlife Fund	140,897	76,440	
Total	\$ 4,424,486	\$ 2,755,714	\$ 1,279,051

Highlights of the Special Revenue Funds include:

- > Recycling Fund includes the 2% inflationary increase in the curbside residential recycling contract. This contract will expire on 12/31/2025.
- > Room Tax budget contains an allocation to the General Fund of \$146,355, the 400 Block/Riverlife Fund of \$52,755, \$250,000 transfer to TID 3 for river trail development and the continuing appropriation allocations.
- > Continued property tax support for 100% planning division expenses and increased levy for the Director and Economic Development position.
- > The Environmental Clean Up Fund will fund the City’s continued superfund and Holtz Krause sites.

DEBT SERVICE FUND

Major changes in the Debt Service are outlined below. Tax Increment debt will be retired with future increments, and utility debt is reported within those funds and financed by user charges.

New Issues	
2025 Capital Plan	\$ 4,600,000
TID #3 - Projects	7,400,000
TID #8 - Projects	4,023,500
General Obligation Debt	16,023,500
Water Utility	2,550,000
Wastewater Utility	4,505,167
Total Utility Revenue Debt	7,055,167
Retirements	
Principal general obligation debt	\$ 9,660,000
Water Utility revenue debt	\$ 3,059,044
Sewer Utility revenue debt	3,381,005
Total	16,100,049

2025 financing of the city capital plan will be general obligation promissory note with a 10-year retirement structure. The TID 3 portion of the loan will be amortized over six years to match the district’s life. The capital plan will increase the 2026 debt levy by approximately \$345,000. This will vary based upon interest rates and the loan structure.

The water and sewer utility will seek funding through the State of Wisconsin Clean Water and Safe Drinking Water programs. These programs offer discounted interest rates and may contain a forgiveness of principal.

The 2024 lead service line replacement project and related debt is excluded from presentation because the amounts are not known.

The City’s outstanding General Obligation debt will change as follows:

	12/31/2024	12/31/2025
GO Debt Outstanding Balance 1/1	72,234,779	69,319,779
Principal Retirement	(12,015,000)	(9,660,000)
New Issues	9,100,000	16,023,500
Projected 12/31/2025 Balance	69,319,779	75,683,279
Debt Limit Utilization	31.88%	34.81%

CAPITAL PROJECTS

The capital plan consists of projects recommended by the Infrastructure Committee and the CIP Committee.

2025 CAPITAL PROJECTS FUND BY FUNDING SOURCE

Project Description	Dept	Total
Infrastructure		
WIS DOT Projects		
3rd Avenue - Union St to Bridge St - Design		35,000
Curb Gutter and Pavement		
Cherry St - W Wausau Avenue to Randolph St		1,175,000
W Randolph St Burek Ave to Merrill Ave		2,190,000
Street Tree Planting		25,000
Asphalt Overlay		600,000
Alley Paving		35,000
Sidewalk Projects		200,000
Concrete Repairs		300,000
Pavement Markings		75,000
Total Infrastructure		\$ 4,635,000
Facilities		
Upgrade Door Control Hardware City Hall	Facilities	31,000
City Hall Chimney Liner	Facilities	130,000
Athletic Park Clubhouse Renovations	Parks	48,038
Garage Door Repairs	DPW	30,000
Public Safety Roof Phase 1	Police	50,000
Fence and Gate Replacement	DPW	35,000
Total Facilities		\$ 324,038
Equipment and Fleet		
Paratech Airbag	Fire	20,818
Fire Station 3 Cascade System	Fire	54,571
PFAS Free Turnout Gear	Fire	52,000
4 Post Lift Replacement	Motor Pool	51,000
Phone System Replacement	CCITC	150,000
Park Rolling Stock	Parks	209,680
Total Rolling Stock		\$ 538,069
Total Capital Costs		\$ 5,497,107
Funding Source		
General Property Taxes		\$ 517,427
Special Assessment Income		379,680
General Obligation Promissory Notes		4,600,000
Total Funding		\$ 5,497,107

The City also maintains a Central Capital Purchasing Fund to finance the replacement of a variety of equipment and small facility improvements. The City's investment in this new fund has increased annually to provide the funding necessary to replace obsolete equipment and small facilities replacements. The police departments allocation funds flock cameras, radios, video, and vests along with a minor provision for facilities. The CCITC allocation represents city PC, camera and phone replacement and network upgrades.

	Police	CCITC	Fire	General Govt	Engineering	Parks	Total
Equipment	14,000		55,000				69,000
Technology	350,636	167,000			30,000		547,636
Facilities	20,000			60,000		110,000	190,000
	384,636	167,000	55,000	60,000	30,000	110,000	806,636

TAX INCREMENT DISTRICT FUNDS

Tax Increment Districts Number 3, 6, 7, 8, 9, 10, 11 and 12 are accounted for as Capital Projects Funds. These districts are all still in the expenditure period of their life or retiring project related debt. A list of capital projects within the districts includes:

Tax Increment District Number Three

Remediation Costs	\$ 450,000
Water Plant Demolition	1,850,000
Rivers Edge Trail Development - Winton St to the North	250,000
1st St, River Dr McIndoe St to 300 N of Fulton	260,000
2nd Street, Short Street to Dekalb Street	300,000
Fulton Street N 1st Street to N 7th Street	875,000
Redevelopment Planning	100,000
Parking - McIndoe St, 4th St to Franklin St	238,000
Mall Street Extensions	4,450,000
Jefferson Ramp Improvements	600,000
Total	\$ 9,373,000

Tax Increment District Number Eight

Washington Street Retaining Wall	450,000
Washington Siphon Project	723,500
West Riverfront Land Acquisition	2,500,000
Concrete Repairs	350,000
Total	4,023,500

Tax Increment District Number Ten

Signage	50,000
Total	50,000

Tax Increment District Number Eleven

East/West Trail Connector Real Estate	100,000
East/West Trail Connector Construction	420,000
Signage	50,000
Total	570,000

A list of developer payments included within the budget is:

- > TID 8 - Bantr \$250,000
- > TID 11 – Great Lakes Cheese \$650,000
- > TID 12 – Macndon Properties \$11,000

Valuation growth within the tax increment districts reflected the revaluation and the elimination of personal property:

- > TID 3 – (16.53%)
- > TID 6 – 2.53%
- > TID 7 – (8.45%)
- > TID 8 – 23.65%
- > TID 9 – (8.72%)
- > TID 10 – 0.88%
- > TID 11 – (11.40%)
- > TID 12 – (10.25%)

TID Levy The state dictates the computation of the TID Levy. The formula is the increment value multiplied by the equalized tax rate on the city’s operating budget. This formula generated a levy decrease of \$253,357.

TID #7 is budgeted to transfer \$2,084,810 to TID #12. This is the last authorized year of transfer. The Common Council will now need to decide if the District should contribute additional years to TID #12, add an extra year for affordable housing or terminate the district.

TID #6 is ready to close. The council officially terminated the district on October 8th, 2024. The current cash flow predicts that \$4.9 million will be available for affordable housing. This increment will be collected in 2025 and allocated to the housing stock improvement fund for projects pursuant to the resolution.

INTERNAL SERVICE FUNDS

The city’s Internal Service Funds include: the Motor Pool Fund, Liability Insurance Fund, and Employee Benefits Fund. All Internal Service Funds accumulate costs and provide services to internal departments and are not designed to generate profits.

Properly funding the Motor Pool fund continues to be a challenge. As noted on the summary expenses of \$9,167,369 include fleet replacement of \$5,686,147. This increase is due in part to 2024 deferrals and the scheduled replacement of a fire aerial truck. The 2025 replacement schedule by department is:

- > Law enforcement \$432,954
- > Fire \$1,545,408
- > Streets \$3,668,415

The Motor Pool Fund enacted a new billing rate structure which was recommended by the fleet study. The new rates reflect the cost of operation, maintenance and replacement of each fleet category. The new rate structure established lower rates for general vehicles, increased rates for squads and heavy duty construction rolling stock and a significant rate increase for fire apparatus. The new rates would generate more revenue for the fund which would fund fleet purchases. Unfortunately, levy limit, expenditure restraint and affordability prevent the full implementation. The impact of the new charges is demonstrated below.

- > General Fund Motor Pool Charges 2024 budget \$3,653,242
- > General Fund expected 2024 costs with full implementation of the new rates \$6,532,846
- > General Fund 2025 proposed budget \$4,673,480 (72%)

Since revenues will be insufficient to cover purchases and operations, the finance committee and council will need to defer, borrow 2025 purchases.

Fund	Expenditures	Revenue	2025 General Property Tax Levy
Motor Pool Fund	\$ 9,167,369	\$ 6,027,000	\$ -
Liability Insurance Fund	1,017,000	1,234,000	-
Employee Benefits Fund	7,802,285	7,802,285	-
Total	\$ 17,986,654	\$ 15,063,285	\$ -

ENTERPRISE FUNDS

The Airport Fund, Metro Ride, Animal Control Fund all continue to rely on property taxes. The Parking Fund reliance on levy dollars declined reflecting the elimination of McClellan Ramp maintenance costs.

The Metroride budget relies on an annual operating grant from the federal and state governments. These grants are not determined until after the city’s budget is adopted. The 2025 budget anticipates funding at 2024 award levels. In addition, fuel and parts budgets provide for rising costs. These contingencies have not been fully funded by the levy. The Metro Ride reserves are sufficient to fund a shortfall.

The Water and Sewer Utility budgets are still difficult to estimate based upon the limited experience with the new facilities operations. The water utility includes the replacement of the GAC filters of \$1 million. These costs are offset by a federal grant for the same amount. The revenues reflect no rate changes.

Fund	Expenditures	Revenue	2025 General Property Tax Levy
Water Utility Fund	\$ 17,480,871	\$ 17,787,565	\$ -
Wastewater Utility Fund	21,084,768	21,144,352	-
MetroRide Fund	4,570,050	3,094,503	1,175,000
Parking Fund	751,585	519,000	236,800
Municipal Airport Fund	479,754	147,000	332,753
Total	\$ 44,367,028	\$ 42,692,420	\$ 1,744,553

The water and wastewater plant construction projects are nearly complete and the PFAS filtration project is underway. The city has been using the State of Wisconsin Clean Water Fund and Safe Drinking Water Fund programs to finance the water and sewer projects. These programs have below market rates and often a portion of the debt is forgiven. The debt outstanding shown below is the total available for draw. The final amounts may be less.

	Water	Wastewater
2017 Issues	2,275,000	2,405,000
2019 Issues	2,135,000	5,170,000
Clean Water Fund		81,442,162
Safe Drinking Water Fund	40,165,294	
Safe Drinking Water Fund	12,420,999	
Total	56,996,293	89,017,162

The water and sewer utility are required by bond covenants to fund the principal and interest payments monthly in redemption funds. The budget provides for the following payments:

Water \$4,045,127
 Wastewater \$5,092,289

These amounts may change as additional draws are submitted to the Clean Water and Safe Drinking Water Fund program.

A summary of the utility capital plans follows:

Capital Plan 2025	Water	Wastewater
Water and Wastewater Mains	2,600,000	3,578,500
Equipment	1,160,000	420,000
Facilities and structures	370,000	6,483,890
Total	4,130,000	10,482,390

Funding Sources	Water	Wastewater
Operations	370,000	945,000
Debt Proceeds	2,550,000	4,505,167
Grants	1,160,000	4,008,723
TID Financing	50,000	1,023,500
Total	4,130,000	10,482,390

THE BUDGET PROCESS

The creation of the city’s budget is a collaborative effort. The budget process attempts to fund the services and projects considered important by the constituents and council with the available financial resources. The annual budget consists of two major components: the operating budget and the capital budget.

The operating budget process generally begins in early summer. Cost to continue budgets are established by the departments. Program enhancements or additions and new positions are all presented as supplemental requests. The Finance Committee conducts several budget meetings where they review the budget and make recommendations to the Common Council for adoption. A public hearing is held to obtain taxpayer input.

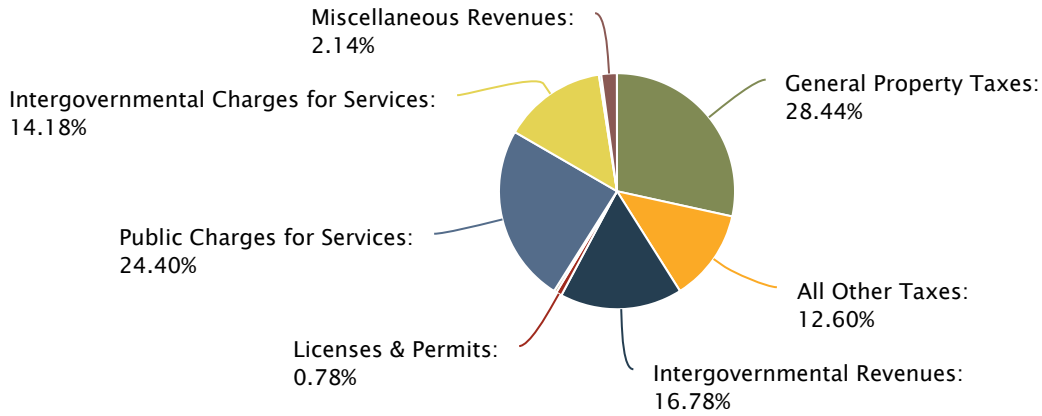
The capital budget consists of two major components: infrastructure and other significant capital projects. The city defines a significant capital project as any project in excess of \$25,000. These projects are

developed by city departments and submitted to the newly created CIP Committee for prioritization. The Capital Improvements and Street Maintenance Committee (CISM) along with engineering staff reviews and recommends infrastructure projects. Revenues and other financial resources are reviewed to determine the available level of funding and the overall capital projects budget is formulated. This budget is incorporated into the operating budget prior to presentation to the Finance Committee.

Budget amendments occur throughout the year as needed. The Finance Committee considers budget amendment requests in excess of \$5,000 and Common Council approval is required for amendments greater than \$15,000.

Basis for Budgeting is consistent with generally accepted accounting principles. Governmental fund types use the modified accrual basis for budgeting and proprietary fund types use the accrual method for budgeting. Budgets are adopted for all funds except trust and agency funds.

2025 REVENUES BY CATEGORY ALL FUNDS



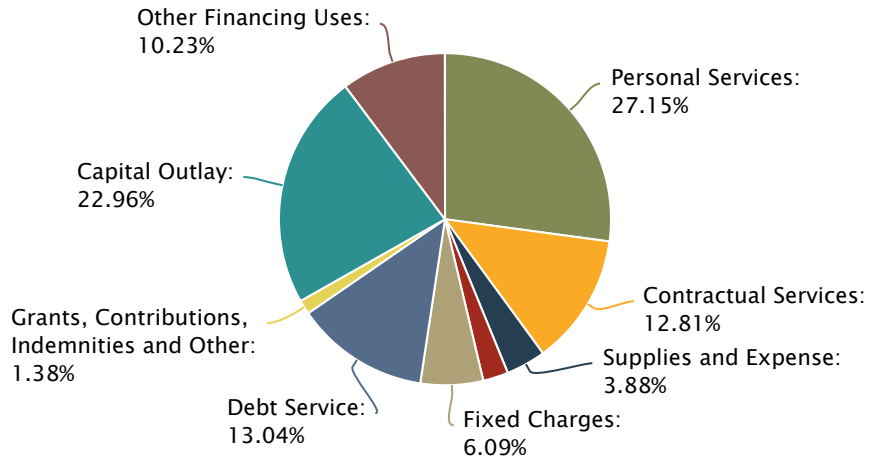
	2025 Budget	2024 Budget
General Property Taxes	\$ 33,018,511	\$ 31,002,099
All Other Taxes	14,623,655	15,089,334
Intergovernmental Revenues	19,484,967	16,835,529
Licenses & Permits	900,255	919,650
Fines & Forfeitures	422,200	528,200
Public Charges for Services	28,322,808	33,252,173
Intergovernmental Charges for Services	16,466,888	6,326,264
Special Assessments	372,680	-
Miscellaneous Revenues	2,480,882	2,371,639
Other Financing Sources	40,914,186	27,100,015
Total Revenues	\$ 157,007,032	\$ 133,424,903

COMBINED STATEMENT OF EXPENSES - BY ACTIVITY (ALL FUNDS)

	2024			2025		Budget Increase (Decrease)	Budget Percent Inc / (Decrease)
	2023 Actual	Adopted Budget	Modified Budget	Estimated Actual	Budget Request		
General Government							
City Council	82,003	89,937	89,937	84,314	84,938	84,938	(4,999) (5.56%)
Mayor	188,649	199,923	199,923	218,909	241,715	241,715	41,792 20.90%
Customer Service	1,211,545	1,364,056	1,364,056	1,314,022	1,316,642	1,316,389	(47,667) (3.49%)
City County Information Technology	1,395,006	1,384,851	1,384,851	1,400,169	1,477,903	1,380,848	(4,003) (0.29%)
Property Assessment	564,391	685,109	685,109	712,349	772,562	771,805	86,696 12.65%
Legal Affairs	622,228	776,497	776,497	744,390	777,638	777,638	1,141 0.15%
Human Resources	507,206	484,380	484,380	490,024	501,366	501,366	16,986 3.51%
Municipal Court	125,380	161,289	161,289	163,167	138,131	137,878	(23,411) (14.51%)
Public Access Fund	47,574	68,935	68,935	35,273	62,524	62,524	(6,411) (9.30%)
Liability Insurance Fund	910,003	996,300	996,300	934,625	1,017,000	1,017,000	20,700 2.08%
Employee Benefits Fund	6,389,588	6,771,000	6,771,000	6,535,631	7,802,285	7,802,285	1,031,285 15.23%
Other General Government	193,016	198,400	198,400	208,479	201,650	201,650	3,250 1.64%
Total General Government	12,236,589	13,180,677	13,180,677	12,841,352	14,394,354	14,296,036	1,115,359 8.46%
Public Safety							
Police Department	11,568,960	12,852,069	12,852,069	12,910,682	14,515,601	13,933,782	1,081,713 8.42%
Fire Department	9,084,317	10,364,988	10,364,988	10,151,857	11,121,505	11,547,735	1,182,747 11.41%
Hazardous Materials Contract Fund	62,611	80,787	80,787	52,743	86,011	86,011	5,224 6.47%
Animal Control Fund	175,969	248,713	248,713	180,912	142,148	142,148	(106,565) -42.85%
Total Public Safety	20,891,857	23,546,557	23,546,557	23,296,194	25,865,265	25,709,676	2,163,119 9.19%
Transportation							
Airport Fund	433,115	417,940	417,940	463,030	459,767	479,754	61,814 14.79%
Public Works	11,306,707	11,222,888	11,222,888	12,879,188	11,855,210	11,393,784	170,896 1.52%
Metro Ride	3,794,579	4,417,928	4,417,928	4,600,622	4,615,623	4,570,050	152,122 3.44%
Motor Pool Fund	4,830,625	6,763,547	6,763,547	7,117,744	9,168,126	9,167,369	2,403,822 35.54%
Parking Fund	1,277,399	794,999	794,999	765,351	864,788	751,585	(43,414) -5.46%
Total Transportation	21,642,425	23,617,302	23,617,302	25,825,935	26,963,514	26,362,542	2,745,240 11.62%
Sanitation, Health & Welfare							
Refuse Collection	1,004,555	1,026,800	1,026,800	1,035,186	1,062,000	1,062,000	35,200 3.43%
Recycling Program	892,490	852,291	852,291	845,227	928,915	928,915	76,624 8.99%
Water Utility	17,679,633	12,779,360	12,779,360	48,520,864	17,482,173	17,480,871	4,701,511 36.79%
Waste Water Utility	12,801,054	9,631,688	9,631,688	16,049,210	21,069,127	21,084,768	11,453,080 118.91%
Environmental Clean Up Fund	444,029	195,670	221,220	258,085	191,573	191,507	(4,163) -2.13%
Total Sanitation, Health & Welfare	32,821,761	24,485,809	24,511,359	66,708,572	40,733,788	40,748,061	16,262,252 66.42%
Economic/Community Development							
TID Number Three Fund	3,323,040	5,948,093	6,490,289	4,163,263	10,972,998	11,822,998	5,874,905 98.77%
TID Number Six Fund	2,810,596	2,607,350	2,607,350	4,173,350	5,943,276	5,943,276	3,335,926 127.94%
TID Number Seven Fund	1,754,207	2,088,960	2,088,960	2,162,983	2,127,829	2,127,829	38,869 1.86%
TID Number Eight Fund	3,151,576	1,913,330	1,913,330	1,916,432	4,692,277	4,692,277	2,778,947 145.24%
TID Number Nine Fund	69,702	7,150	7,150	5,150	3,150	3,150	(4,000) -55.94%
TID Number Ten Fund	1,385,007	4,143,360	4,143,360	3,538,360	507,840	557,840	(3,585,520) -86.54%
TID Number Eleven Fund	3,778,573	2,108,478	2,108,478	2,097,762	2,437,810	2,487,810	379,332 17.99%
TID Number Twelve Fund	5,637,700	2,475,230	2,475,230	1,784,571	965,755	965,755	(1,509,475) -60.98%
Community Development Funds	2,813,288	844,411	1,084,411	1,848,710	1,613,948	1,613,746	769,335 91.11%
Economic Development Fund	29,110	20,000	20,000	386	31,350	31,350	11,350 56.75%
400 Block/Riverlife Fund	86,285	211,540	211,540	136,554	140,897	140,897	(70,643) -33.39%
Room Tax Fund	974,197	812,086	1,384,211	1,035,128	1,250,133	1,250,133	438,047 53.94%
Total Economic/Community Development	25,813,281	23,179,988	24,534,309	22,862,649	30,687,263	31,637,061	8,457,073 36.48%

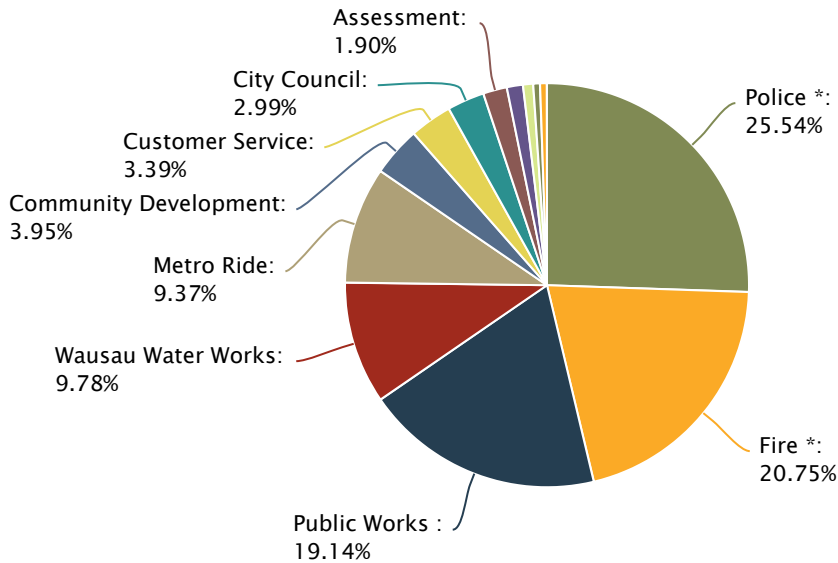
		2024			2025		Budget Increase (Decrease)	Budget Percent Inc / (Decrease)
		Adopted Budget	Modified Budget	Estimated Actual	Budget Request	Adopted Budget		
Parks and Recreation	3,219,009	3,527,541	3,527,541	1,899,327	3,550,520	3,550,520	22,979	0.65%
Debt Service Fund	11,689,462	12,479,772	12,479,772	14,012,270	11,697,223	11,697,223	(782,549)	-6.27%
Capital Projects Funds								
Capital Projects Fund	4,964,253	6,619,092	6,619,092	7,859,474	5,497,107	5,497,107	(1,121,985)	-16.95%
Central Capital Purchasing Fund	791,548	748,514	748,514	1,076,160	806,636	806,636	58,122	7.76%
Capital Projects Funds	5,755,801	7,367,606	7,367,606	8,935,634	6,303,743	6,303,743	(1,063,863)	-14.44%
Total Expenditures	\$ 134,070,185	\$ 131,385,252	\$ 132,765,123	\$ 176,381,933	\$ 160,195,670	\$ 160,304,862	\$ 28,919,610	22.01%

2025 BUDGET BY EXPENDITURE CATEGORY - ALL FUNDS



Budget By Expenditure Category (All Funds)	2025 Budget	2024 Budget
Personal Services	\$ 43,515,800	\$ 40,437,265
Contractual Services	20,532,980	17,454,082
Supplies and Expense	6,220,662	6,261,271
Building Materials	3,937,250	2,673,255
Fixed Charges	9,765,669	7,905,014
Debt Service	20,904,639	21,002,737
Grants, Contributions, Indemnities and Other	2,211,476	2,687,513
Capital Outlay	36,809,644	21,063,241
Other Financing Uses	16,406,742	11,924,874
Total	\$ 160,304,862	\$ 131,409,252

PERSONNEL SUMMARY



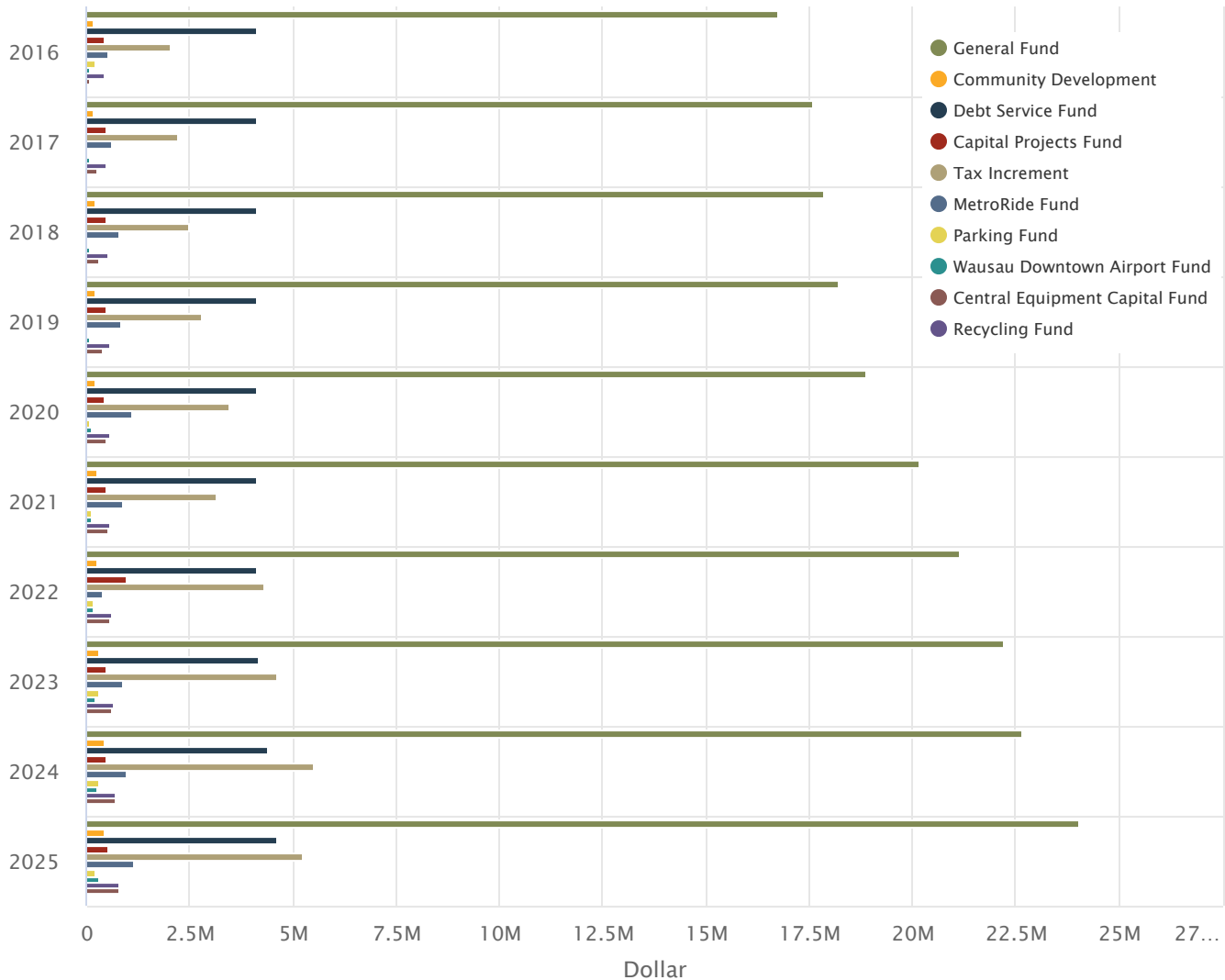
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
City Council	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00
Mayor's Office	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Customer Service	12.50	12.45	12.45	12.45	12.45	11.84	11.84	11.84	11.84	11.84	11.84
Assessment	7.00	7.00	7.00	7.00	7.00	6.00	6.00	6.00	7.00	7.00	7.00
Human Resources	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
City Attorney	4.75	4.75	4.75	4.75	4.75	4.75	4.75	3.75	3.75	3.75	3.75
Municipal Court	2.00	2.00	2.00	2.00	2.00	2.00	1.50	1.50	1.50	1.50	1.50
Police *	94.05	91.25	91.25	90.25	90.25	89.80	89.00	87.00	84.00	84.00	84.00
Fire *	76.40	74.00	74.00	62.00	62.00	62.00	62.00	61.00	60.00	60.00	60.00
Public Works	70.50	70.50	69.00	69.00	69.00	69.00	68.50	68.50	68.50	68.50	69.50
Community Development	14.55	14.00	14.00	14.00	14.00	14.00	14.00	14.00	13.75	13.75	12.75
Metro Ride	34.50	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.50	31.50	31.50
Wausau Water Works	36.00	33.00	31.00	31.00	31.00	29.50	29.50	28.50	27.50	27.50	26.50
Grand Total	368.25	355.95	352.45	339.45	339.45	335.89	334.09	329.09	325.34	325.34	324.34

Police Community Outreach Specialist 1 FTE - Funded by ARPA

Fire 12 FTE Firefighter/Paramedic positions - funded 3FTE by ARPA and 9FTE by FEMA SAFER Grant

SUMMARY OF PROPERTY TAXES BY FUND

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
General Fund	16,749,259	17,579,529	17,863,207	18,232,895	18,863,394	20,185,188	21,167,861	22,220,541	22,644,001	24,043,507
Special Revenue Funds:										
Community Development	156,375	191,375	210,187	215,085	239,232	264,232	279,078	325,000	441,673	452,888
Recycling Fund	462,165	487,763	517,451	562,744	564,007	586,910	630,160	664,868	704,441	780,815
Debt Service Fund	4,123,000	4,123,000	4,123,000	4,123,000	4,123,000	4,123,000	4,123,000	4,198,000	4,398,000	4,627,337
Capital Projects Funds:										
Capital Projects Fund	450,000	505,828	498,890	498,890	446,865	493,699	994,708	495,000	505,709	517,427
Central Equipment Capital Fund	110,800	250,300	295,050	406,482	475,000	552,404	597,054	614,554	714,554	806,636
Enterprise Funds:										
Animal Control	37,105	50,139	50,676	40,747	40,747	45,247	59,693	59,693	59,693	45,348
MetroRide Fund	547,342	601,600	809,906	830,413	1,114,341	889,892	388,883	889,892	976,589	1,175,000
Parking Fund	211,052	-	-	50,000	105,108	150,000	156,287	297,034	297,000	236,800
Wausau Downtown Airport Fund	80,000	90,000	94,000	101,000	125,000	145,674	160,219	216,336	260,439	332,753
Subtotal	22,927,098	23,879,534	24,462,367	25,061,256	26,096,694	27,436,246	28,556,943	29,980,918	31,002,099	33,018,511
Tax Increment	2,044,472	2,204,850	2,495,739	2,794,541	3,449,306	3,144,748	4,329,448	4,629,792	5,507,367	5,254,010
Total Levy	\$24,971,570	\$26,084,384	\$26,958,106	\$27,855,797	\$29,546,000	\$30,580,994	\$32,886,391	\$34,610,710	\$36,509,466	\$38,272,521
Increase Over Prior Year	\$863,999	\$1,112,814	\$873,722	\$897,691	\$1,690,203	\$1,034,994	\$2,305,397	\$1,724,319	\$1,898,756	\$1,763,055
% Increase	3.58%	4.46%	3.35%	3.33%	6.07%	3.50%	7.54%	5.24%	5.49%	4.83%



FINANCIAL POLICIES

BUDGETARY AND FINANCIAL POLICY

The following policies guide the development of the City annual budget and help manage the financial pressures due to growing demands on city resources and services, while preserving the long-term fiscal stability.

Budget Communication

Public involvement shall be encouraged in the annual budget process to ensure that the budget aligns with citizen priorities and to promote a well-informed community. An annual budget calendar will be adopted by the Finance Committee to communicate the process and timelines involved.

Budget Priorities

The City Council shall develop and pass a formal statement of budget priorities at the beginning of each annual budget cycle. The City's annual budget will be developed in accordance with the policies and priorities set forth in the comprehensive plan, the five year strategic financial plan, city council goals, the needs of the community and federal and state laws.

Budget Process

1. Annually, the Common Council acting as a Committee of the Whole will convene, at their first meeting in March to develop a formal statement of budget priorities for the ensuing year.
2. The Mayor will develop budget directives reflecting the priorities established which will guide departments with the development of their budgets.
3. Department directors have primary responsibility for preparing their budgets in compliance with budget directives.
4. The Mayor will review the departmental budget requests to determine whether they fulfill the budget priorities.
5. The Mayor and staff will develop a proposed budget and submit to the Finance Committee for consideration at the first meeting in October.
6. The Finance Committee will review the budget and make recommendations to the Common Council for approval.
7. A public hearing in compliance with Wisconsin State Statutes will be conducted to obtain final input on the budget prior to Council consideration.

Basis of Budgeting

The City's budget shall be prepared on a basis consistent with generally accepted accounting principles. Budgets shall be adopted for all funds except trust and agency funds.

Budget Document

The budget document is an important device for communicating the City's budget priorities and policy decisions. The budget shall be a detailed comprehensive document that outlines council priorities, and provides adequate detail on departmental responsibilities, mission, organizational structure, goals and objectives and financial information. The budget document shall also include a narrative summarizing the major budget issues, a summary of personnel changes and staffing levels, historical information on

property taxes and rates and a review of state aids. The budget document will contain detail on the outstanding debt and a summary of the debt retirement by year along with the capital budget.

Budget Monitoring

The Finance Director will prepare and submit to the Finance Committee a monthly financial report providing a statement of combined revenues and expenses for all funds. The financial report will provide a budget, actual and prior year comparison along with narrative outlining areas of concern or points of interest.

The Finance Director will prepare and submit to the Finance Committee on a quarterly basis a financial forecast of personnel service costs compared to budget accompanied by a narrative outlining areas of concern or interest.

Five Year Financial Plan

Long term financial forecasts provide insight into potential future financial problems so that action can be taken on a proactive basis. The Finance Department shall maintain a long-term financial forecast of the General Fund and present the report to the Common Council at the beginning of the annual budget process.

Balanced Budget

General Fund- The General Fund, which is the main operating fund of the City, is required to have a balanced budget, meaning that total anticipated recurring revenues will equal total budgeted recurring expenditures.

Other Funds - Non-general funds shall be considered balanced when budgeted expenditures are equal to or less than the amount of budgeted revenues plus available fund balance. If sufficient funds are not available (such as in a Tax Increment District) a cash flow will be presented to demonstrate the long range financial impact of the deficit.

Budget Control

The City shall maintain a budgetary control system to ensure adherence to the budget. Department heads are responsible for monitoring their budget and reporting expected budget difficulties to the Finance Director. Budget control is maintained as follows:

- > At the overall fund level for all funds,
- > At the program level for special revenue, enterprise and internal service funds,
- > At the department level for the General Fund,
- > At the level of total personnel expense and total other operating expense within each program or department for all operating budgets,
- > At the project level for capital budgets.

Proprietary Fund Budgets generally serve as a financial plan with revenues and costs varying with the demand for services.

Contingency Account

A contingency account of 1.5% of the general fund budget shall be maintained in the operating budget for unanticipated expenditures. If sufficient unexpended balance remains in the current year's contingency account, these funds may be carried over to the following year's budget to meet this requirement.

Budget Amendments

- > The following budget amendments require written approval by the Mayor and Finance Director and shall be reported to the Finance Committee as an informational item:
 - > New appropriations funded by grants, user fees or other non-tax revenues of \$5,000 or less,
 - > Transfers of \$5,000 or less between programs or departments within a fund,
 - > Transfers of \$5,000 or less between projects in the capital budget,Authority granted in this section specifically excludes amendments to use money budgeted for personnel costs for any other purpose.
- > The following budget amendments require written approval by the Mayor and Finance Director and approval by the Finance Committee:
 - > New appropriations funded by grants, user fees or other non-tax revenues of \$5,001 to 15,000,
 - > Transfers of \$5,001 to 15,000 between programs or departments within a fund,
 - > Transfers of \$5,001 to 15,000 between projects in the capital budget,
- > The following budget amendments shall be considered by the Finance Committee and require Common Council Approval
 - > New appropriations in excess of \$15,000 funded by grants, user fees, or other non-tax revenues,
 - > Transfers in excess of \$15,000 between programs or departments within a fund,
 - > Transfer in excess of \$15,000 between projects in the capital budget,
 - > All transfers between funds,
 - > Transfer from the Contingency Account,
 - > Transfers from personnel costs to other budgetary line items.

Cost Allocations

The City employs cost allocation plan models for a variety of purposes including: the recovery of indirect costs from grants, aids, capital projects funds, internal service funds, enterprise funds and external work-for-others.

Cost allocation models should abide by grant agreements, contracts and other applicable Federal, State and local guidelines.

Lapsing and Non-Lapsing Budgets

Budgets are classified as either lapsing (spending authority terminates at year end) or non-lapsing (spending authority continues through the life of the project). All funds are considered lapsing except, Capital Project Funds and Community Development Funds.

Carryover of Prior Year Budgeted Expenditures

Carryover requests shall be considered by the Finance Committee and require Common Council approval. Re-appropriation of unspent prior year authorizations for purposes other than their original designations shall be specifically identified.

DEBT AND CAPITAL MANAGEMENT POLICY

Capital Plan

The City's long term capital and financing plan will be documented in a multi-year Capital Improvement Plan. The plan will be submitted to the Common Council for consideration and adoption as part of the annual budget process. Individual departments will prepare an annual multi-year plan, and assist in the coordination of the overall city-wide plan. The capital plan will represent a one year, capital improvement budget and a five-year, long term capital plan. The capital plan will contain a comprehensive description of the sources and uses of funds, and a forecast of future debt issuance. The plan will examine the long range implications of future debt issues on debt outstanding, annual principal and interest requirements, and the general property tax levy required for debt service payments.

Uses of Debt and Other Forms of Borrowing

The City may use long term financing for the acquisition, maintenance, replacement, or expansion of capital assets and infrastructure. The City will not issue long term debt to fund current operations. The City will not issue long term debt with a longer amortization period than the life of the asset it is being used to finance

Financing options allowed under State of Wisconsin Statutes, including but not limited to: general obligation bonds and notes, State Trust Fund Loans, utility mortgage revenue bonds, capital or secured equipment leases, tax increment bonds, special obligation bonds and bond anticipation notes may be considered.

Length of Debt and Timing of Bond Issue

Debt will be structured to provide for the shortest repayment period, while minimizing large fluctuations in property tax or other revenue requirements for debt retirement. The amortization period will be based upon a fair allocation of costs to current and future beneficiaries of the capital and infrastructure assets, and to revenue streams used to finance the annual debt service payments. Generally, the City issues promissory notes with a ten (10) year amortization for general capital improvement projects. Tax increment financing projects, and significant facility projects may warrant a longer term debt schedule, but in most cases not to exceed a twenty year repayment schedule. Call features may be included if appropriate and financially feasible. Under no situations will the financing term exceed the useful life or average useful lives of the assets to be financed. To help protect the City's bond rating, bond sales will be scheduled in an orderly schedule to assure the markets of the stability of the City's financial decisions.

Debt Service Schedule

City debt will be amortized for the shortest period consistent with a fair allocation of costs to current and future beneficiaries or users, or to match the useful life of the project, and in keeping with other related provisions of this policy. The City will show a preference for the use of level debt service payments, unless specific compelling reasons exist to structure the debt otherwise.

Capitalized Interest

The City will generally not capitalize interest on its general fixed assets and infrastructure assets. Capitalized interest will be considered an increased cost of the project for proprietary fund assets for which borrowing is used as a financing mechanism. Capitalization of interest will not be used for periods longer than it takes for the acquired asset to begin producing revenue, and will not be used as a means to relieve budgetary distress.

Debt Capacities

Utilizing the City's debt capacity will be used only after other financing options have been exhausted. Such debt issuance must comply with all other requirements of the debt policy. The increased use of debt shall not negatively impact the City's credit rating.

Debt Guarantees and Enhancements

The City may consider, on an individual basis, the use of bond insurance or other debt enhancements when it proves cost effective or otherwise desirable. Such guarantees could consider the commitment of assets, and other resources to secure the City's financial position. Fiscal analysis must indicate areas of risk and show that revenues are sufficient to cover annual debt requirements. Selection of credit enhancements will be recommended by the financial advisor and finance director.

Conduit Financing

Conduit financing is debt issued by the City of Wausau to finance a project of a non-city third party. The City may sponsor conduit financing for those activities (economic and industrial development, housing, health facilities, etc.) that have a general public purpose and are consistent with the City's overall goals. Unless a compelling public policy rationale exists, such conduit financing will not in any way pledge the City's faith and credit. Information regarding the financial feasibility of the project and financial capacity of the company may be reviewed by the City prior to the approval of such financing.

Credit Rating

The City will first consider whether a rating is necessary on new debt issues. When receiving a credit rating is desirable, the City of Wausau seeks to maintain the highest possible credit rating for all categories of debt that can be achieved without compromising the City's operational objectives. The City recognizes that its credit rating can be impacted by conditions of the economy which are out of its control, but will emphasize the published criteria that rating agencies investigate to achieve the best rating possible.

Financial Disclosure

Every financial report and bond prospectus will follow the City's commitment to complete and full disclosure in conformance with industry requirements. The City's intent is to provide necessary information to constituents, council members, investors, departments, financial institutions, rating agencies, grantors, governmental agencies, and other interested parties. This includes, but is not limited to, meeting the Securities and Exchange Commission Rule 15c2-12 secondary disclosure requirements.

Debt Limits

The City will maintain outstanding debt in an amount not exceeding one-half of the City's aggregate statutory borrowing limit prescribed by State Statute 67.03(1)(a), in order to maintain a borrowing appropriate with our credit rating objectives, and the City's desire to preserve its financial flexibility by maintaining an adequate unused margin to be available for extreme emergencies.

Pay As You Go Financing

The City will strive to provide pay as you go financing at levels appropriate to the current year's capital improvement budget. Using combinations of current year's property tax levy and previously unspent funds, the City will also commit an annual contribution of general property tax dollars equal to or greater than the previous year's commitment.

Independence, Method and Award of Sale

The City will select a method of sale that is most appropriate in light of the City's financial position, the market environment, project specific needs, and other related conditions. Unless specific situations exist, the City will issue its debt obligations through a competitive sale. Award of the sale will be based on the True Interest Cost Method (TIC). Under certain situations, it may be appropriate to seek financing through other methods such as negotiated sale, or private placement. All such alternative methods of sale will receive prior approval from the Finance Committee and Common Council.

The financial advisor shall maintain complete independence from the underwriting process. The financial advisor will be selected based on the following criteria: Experience with the type of issue under consideration, ability to commit sufficient time to accomplish necessary tasks in a timely fashion, and a lack of potential conflicts of interest.

Refunding Practices

Periodic reviews of all outstanding debt will be performed to determine refunding opportunities. Refunding will be considered when there is a net economic benefit, (as measured in "present value"), of the refunding, to improve restrictive debt covenants, or to improve debt structure.

The debt portfolio will be constantly monitored for such refunding opportunities.

Arbitrage

The City's bond counsel will prepare a non arbitrage certificate with each tax-exempt issue. It is the responsibility of the Finance Department to assure compliance with the most current arbitrage regulations. The City will segregate bond fund investments or, at a minimum, maintain monthly allocations of commingled bond investments. The City will plan projects carefully in advance to determine the applicability of the rebate exceptions and if necessary, will have rebate calculations performed annually during the construction period, and no less often than on a five year basis thereafter, until the bonds mature.

REVENUE POLICY

The objective of the revenue policy is to ensure that funding is derived from a fair, equitable and adequate resource base, while minimizing tax burdens.

Revenue Principles

1. That sufficient and stable revenues are necessary to provide services to our constituents.
2. That a diverse revenue portfolio will provide strength to the City's financial position and minimize short-term economic fluctuation risk.
3. That a diverse tax base provides greater economic stability and resiliency for the region.
4. That revenue sources that are fair, equitable, affordable and consistently applied will be more acceptable to the public.
5. That individual's receiving benefit from a specific City service should pay for these services based upon the level or value of the benefit received.
6. That understanding the full cost of providing a specific service and establishing consistent cost recovery policies are critical to a fair and equitable fee structure.

7. That a well-developed revenue strategy will provide long-term financial stability, encourage growth and improve the City's economic competitiveness and attractiveness as a city of choice for people to live and do business.
8. That the City should collect revenues as efficiently and effectively as possible.
9. That accurate revenue forecasts are essential to the City's annual and long range financial planning and budget.

Non-Recurring and One-time Revenues

The City shall limit the use of one-time revenues for purposes other than to maintain continuing operations. Such one-time revenue sources should be used for the purchase of one-time expenditures such as capital projects, limited term projects, short-term contractual obligations and initiatives or establishing building reserves or early debt retirement.

Unpredictable and Volatile Revenues

Volatile and unpredictable revenues can produce unreliable financial streams. Revenue predictions for these types of revenues should be based upon long term financial trends and normal growth rates rather than short term yield peaks. Unusually high yields from volatile sources should be treated like one time revenues. Examples of possible unpredictable or volatile revenues include room tax revenues and building permits.

Revenue Estimates

Revenue estimates shall be developed using a realistic, objective approach. This approach will consider historical trends, projected economic conditions, service levels and changes in rate structures. A multi-year revenue projection will be incorporated into the City's five year financial plan.

Changes to Revenues

The City shall develop and maintain a Comprehensive Fee Schedule. Annually, in coordination with the annual budget, departments will systematically review fees and rates and make recommendations for adjustments to take into account the effects of additional service costs and inflation. These proposed modifications, along with a review of revenues charged by other communities will be submitted to the Finance Committee for recommendation to the Common Council. The annual fee schedule for the forthcoming year will be presented to the Common Council at the budget hearing and considered for approval with the annual budget. Fees may be adjusted during the year based upon supplemental analysis whenever there has been a significant change in the method, level or cost of service delivery.

New Revenues

Departments shall review services and programs annually during the budget process to examine new revenue possibilities. New fees and charges for services should be evaluated for suitability given its acceptability to the community, the impact on economic competitiveness relative to other area communities, the ease of administrating the fee, its direct relationship to the program and the user fee cost-recovery principles established within this policy.

Billing and Collections

Invoicing shall be performed thorough the automated accounts receivable systems maintained by the City. Separation of duties for invoicing and collection processes shall be maintained to ensure proper internal control procedures exist. The City will follow an aggressive policy of collecting revenues. The cost of

collections should not exceed the extra revenue obtained. The City shall use the State of Wisconsin Tax Intercept Program when allowed by law.

Revenue Administration and Reporting

All revenues and payments shall, without exception, be submitted to the Finance Department for deposit. These funds will be deposited and reported within the accounting system in compliance with Generally Accepted Accounting Principles.

User Fees

The City provides a wide variety of services that are beneficial to constituents. Some of these services have a community-wide benefit to all citizens, while others provide a direct benefit to a specific group or individual. The City will consider the utilization of user charges in lieu of property taxes for services that can be individually identified, access to the service can be restricted and where the costs are directly related to the level of service. In establishing user fees the City will consider the following:

- > Fee amounts shall comply with limitations established by the State of Wisconsin or other external agencies.
- > The ease of use and cost of administering the fee.
- > The acceptability and pricing of fees as compared to other communities in the area and state.
- > The fee structure's impact on desired behaviors and demand for service. Fees too low or high can change demand for service and compliance with important regulations.
- > The fee structure's impact to all populations in the City.
- > The fee will not exceed the overall cost of providing the service.
- > Whether the service benefits the community/society or the individual/group receiving the service.

The City shall establish user charges and fees at a level that reflects service costs. Service costs shall include full costs associated with providing the service including: operating costs, administrative costs, capital costs, overhead costs and depreciation. Generally, fees will be a standardized rate per service rather than billed for time tracked services. Standardized fees are considered advantageous since customers know the cost before they purchase the service, revenue streams are more easily estimated, billing is simplified and fixed fees promote staff efficiency. The percent of cost recovery will be determined by policy, legal and market factors.

High cost recovery levels are appropriate in the following circumstances:

- > The service is similar to services provided by the private sector.
- > Other private or public service options exist.
- > Use of the service is discouraged.
- > There is a strong connection between the amount paid and benefit received.
- > The service is regulatory and is easily monitored.

Examples of services included within this category include: Enterprise Fund services such water and sewer utility and parking, garbage collection, false alarm responses, ambulance response, building reviews.

Lower cost recovery levels are appropriate in the following circumstances:

- > There is a community-wide benefit to the service.

- > The fee will discourage compliance with regulatory compliance.
- > Collecting the fee is not cost effective.
- > There is no intent to limit the use of the service provided.

Examples of services included within this category include: general park maintenance services, police patrol and fire prevention services, general street maintenance services.

Property Taxes

- > The City will use its resources to encourage a diverse and stable property tax base.
- > The City will levy general property taxes and manage the tax rate by balancing the demand and need for government services with the necessity of remaining competitive in the urban region.
- > The fair and equitable allocation of property taxes relies on accurate property valuations. Property revaluations will be conducted on a regular basis.

Grant Revenue

The City will seek out, apply for and effectively administer grants that address the City's operating and capital needs, meet strategic priorities and provide a positive benefit to the City. Common Council approval is required for any grant that:

- > Expands services or programs, adds city personnel or finances assets that may encumber future financial resources of the city.
- > Requires a local match.
- > Provides multi-year funding.

All grants funded directly or indirectly with federal or state funds must be reported to the Finance Department to ensure that reporting and auditing requirements are followed.

GENERAL FUND RESERVE POLICY

The City of Wausau believes that sound financial management principles require that sufficient funds be retained by the City to provide a stable financial base at all times. Credit rating agencies, city management and others evaluate the level of the unassigned fund balance an important indicator of economic health. Adequate reserves ensure the continued delivery of services and provide flexibility and mitigate the financial risk that can occur from:

- > Extreme events and public safety concerns,
- > Volatile revenue sources and revenue shortfalls,
- > Unanticipated expenditures or fluctuating costs.

Funding Target

The City's goal is to maintain an unassigned fund balance in the general fund equal to 16.67% of expenditures as is currently recommended as a GFOA(Government Finance Officers Association) best practice. In the event that the unassigned fund balance drops below this amount, the City shall replenish the fund in the subsequent year's budget.

Conditions for Use of Reserves

The use of reserves shall be limited to address unanticipated, non-recurring needs. Use of reserves must be authorized by the Common Council.

Annual Review

This policy will be reviewed by the Finance Committee annually as part of the audit review.

PROCUREMENT POLICY

Policy Objective

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

Coverage

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

Goals

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

Ethical Standards

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

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

General Guidelines

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

1. Procurements are classified into the following two major categories:
 - a. 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.
 - b. 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, shall seek competitive purchase via written quotes. These purchases require department head approval prior to placing the order and the issuance of a purchase order. The cost of the purchase must have been included within the approved department budget. The department must document efforts to obtain (3) written quotations. Quote summary, written quotes and any other available documentation must be submitted to the Finance Department with the purchase order request.
 5. The department head shall administer the purchase.
 6. The following items must be purchased using a centralized purchasing process:
 - a. Copiers - coordinated by the CCITC.
 - b. Computer hardware/software - coordinated by CCITC.
 - c. Cellular telephone, telephones, security cameras and similar communication and technology equipment – coordinated by CCITC.
 - d. Furniture – coordinated by Department of Public Works.
 - e. Office Supplies – coordinated by the Finance Department.
 - f. Janitorial Services – coordinated by Department of Public Works.
 - g. Vehicles and other rolling Stock – coordinated by Department of Public Works.
 - h. Facility Maintenance, Repair and Improvement – coordinated by Department of Public Works.

Purchase of Services

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

- > Contractor services is defined as the furnishing of labor, time or effort by a contractor, usually not involving the delivery of specific goods or products other than those that are the end result of and incidental to the required performance. Examples of contractor service include: refuse and recycling collection, snow removal, EMS billing services, janitorial, elevator maintenance, mailing, or delivery services. Contractor services shall follow the competitive procurement policy for the Purchase of Goods subject to the same spending guidelines. The cost shall be determined by considering the maximum total expenditure over the term of the contract.

- > Construction services is defined as substantial repair, remodeling, enhancement construction or other changes to any City owned land, building or infrastructure. Procedures found with in State of Wisconsin Statute 62.15 and Wausau Municipal Code 12.08 shall take precedence. In absence of guidance in these areas, construction services shall follow the competitive procurement policy for the Purchase of Goods subject to the same spending guidelines.
- > Combined Goods and Services in situations where the purchase combines goods and services (exclusive of construction and contractor services), such as many technology projects, the purchase shall be treated as a purchase of professional services.
- > Professional services is defined as consulting and expert services provided by a company, organization or individual. Examples of professional services include: attorneys, certified public accountants, appraiser, financial and economic advisors, engineers, architect, planning and design. Professional services are generally measured by the professional competence and expertise of the provider rather than cost alone.

1. Request for Proposal Required

- a. If it is estimated that the service being solicited has a total cost of over \$25,000 a formal Request for Proposal shall be used to solicit vendor responses. The department head shall be responsible for the preparation of all Requests for Proposal specifications, notices and advertising. Prequalification of proposers may be done at the discretion of the department head.
- b. The Purpose of an RFP is to solicit proposals with specific information on the proposer and the service offered which will allow the City to select the best proposal. The best proposal is not necessarily the proposal with the lowest cost.
- c. Based upon the services or project and the magnitude of the outcome a selection committee may be advisable.
- d. Requests for proposals shall be formally noticed. All notices and solicitations of proposals shall state the time and place of the proposal opening.
- e. Information to be requested of the proposer should include: Years of experience in the area desired services, financial strength of the company, examples of similar services/projects completed, resumes of staff associated with the project/service, list of references, insurance
- f. information, In addition the proposal should provide information about the City, scope of
- g. services requested and desired outcomes or deliverables. The proposal should also identify evaluation factors and relative importance.
- h. 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.
- i. 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.
- j. 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:

5. Software maintenance and support services when procured from the proprietary owner of the software.
6. Original equipment manufacturer maintenance service contracts, and parts purchases when procured directly from the original manufacturer/authorized dealer or representative.
7. Insurance policy purchases and services through CVMIC and TMIC of Wisconsin
8. Utility Services and Charges.
9. Marathon County Landfill
10. 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 if the contracts meet the following criteria:

1. Purchase of Goods – The City may purchase equipment, furnishings, goods, supplies materials and rolling when the costs of the same have been included in the approved City Budget.
2. Purchase of Services – The City may contract for the purchase of services without Council resolution when ALL of the following conditions have been met:
 - a. The funds for services are included in the approved City budget.
 - b. The procurement for services complies with the procurement policy.
 - c. The City Attorney has reviewed and approved the form of the contract.
 - d. The contract complies with other laws, resolutions and ordinances.
 - e. The contract is for a period of one year or less, or the contract is for a period of not more than three years and the annual average cost of the services does not exceed \$25,000.
3. The following contracts require council approval:
 - a. Collective Bargaining Agreements – Any contract between the City of Wausau and any collective bargaining unit representing City employees.

- b. Real Estate Purchases – Contracts for the sale or purchase of real estate where the City of Wausau is the proposed seller or purchaser. Council approval is not required for commencement of foreclosure action to collect a loan or other debt owed to the City when the debtor has failed to cure any default in payment of the loan or other obligation.
 - c. Leases – Contracts for lease of real estate where the City is either a proposed landlord or a proposed tenant exclusive of airport hangar, parking stall rentals and short term park facilities rentals.
 - d. Easements and Land Use Restrictions – Contracts for easements, restrictive covenants or
 - e. other limitations which may be placed upon the use of any City-owned property.
 - f. Intergovernmental Contracts– Contracts between the City of Wausau and other local, state or federal governments or agencies except, cooperative purchasing agreements.
 - g. 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.
 - h. City Services – Contracts whereby the City of Wausau agrees to provide services to another party.
 - i. Managed competition, outsourcing contracts – Contracts for labor or personal services to be performed by persons who are not city employees for work that has been performed by city employees within the past five (5) years and the contract will result in the elimination of positions and the layoff of personnel.
4. The common council delegates contract approval to the department level for the following:
- a. Community Development Housing and Commercial Development Loans and Grants issued from grants and related program income.

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

TAX INCREMENT DISTRICT INTERFUND LOAN POLICY

Policy Objective

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

Coverage

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

Goals

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

Interfund Loans

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

Interest Charges

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

Repayment

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

Reporting

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

Policy Review

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

GRANT ACCEPTANCE & MANAGEMENT POLICY

Policy Objective

The City of Wausau has adopted this grant policy to establish uniform acceptance and administration of grants. In addition, the policies are designed to:

- > Provide transparency on grant related activity
- > Provide for proper grant award approvals and budgeting
- > Ensure grant purpose is consistent with the city and department goals
- > Measure the grant's impact on the city's current and future resources
- > Reduce exposure to grant-related legal liabilities
- > Provide accurate, efficient and effective record management
- > Provide reliable and accurate financial reporting
- > Develop uniform grant accounting practices
- > Maintain compliance with federal and state grant requirements
- > Maintain appropriate segregation of duties between recording, authorizing, reporting and approval
- > Establish a single repository of grant agreements and financial reports
- > Establish a single inventory of grant income and expenses

- > Ensure that assets purchased are properly safeguarded

Managements Compliance Responsibilities

City department directors are responsible for administering the grants in a manner consistent with the grantor's terms and conditions. The city is subject to an annual single audit. This compliance audit is performed in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States; the audit requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the *State Single Audit Guidelines* issued by the Wisconsin Department of Administration. Management responsibilities include:

- > Maintaining a system of internal controls that prevents and detects non-compliance with grant requirements, errors and fraud.
- > Maintaining sufficient documentation of grant programs, accomplishments and costs.
- > Preparing an accurate and complete schedule of expenditures of federal and state awards.

Financial Record Keeping

The financial system shall support:

- > Approvals and authorizations
- > Supporting documentation of expenditures
- > Accurate tracking of time spent on grant activities
- > Identify sources and uses of grant funds
- > Document all transactions allocated to the grant
- > Record retention pursuant to grant requirements
- > Documentation of subrecipient monitoring

Grant Approval

Grant awards that exceed \$10,000 or any amount if required by law or the grant must be approved by the Finance Committee and Common Council prior to acceptance of funds. The grant award resolution should include:

- > grant purpose
- > grant source (ie: federal or state agency, or non-governmental entity)
- > grant award amount
- > grant period
- > required grant match and sources of such funds
- > costs that will be incurred by the city as a result of implementing the grant that are not covered by the grant such as equipment, uniforms, vehicles, computers
- > future budget implications and a continuation plan at grant termination for grants that create new programs or increase FTE's
- > include a budget modification if the grant will increase spending
- > attach grant award, grant agreement and any other accompanying documentation.
- > identify the oversight department and the grant manager responsible for administering the grant

Grant awards shall be signed by the mayor. The oversight department is responsible for submitting required grant award activation documents to the grantor on a timely basis.

Grant award \$10,000 or less may be approved by approved by the mayor.

Grants that create new positions or establish ongoing programs must be approved by the Finance Committee and Common Council prior to submitting a grant application. The grant application resolution should include the relevant information outlined in the grant award resolution.

The grant policy acknowledges that the Common Council resolution 10-0605 has given the Mayor or his/her designee the authority to file grant applications and execute grant agreements with the Federal Transit Administration.

Grant Management Roles and Responsibilities

Department Head or Program Managers: Are responsible for grant related activity such as grant writing, grant award approval, grant management, preparing necessary budget modifications, developing grant implementation plans, managing grant programs, submitting programmatic and financial reports to grantors, properly closing out grant projects, managing grant compliance, subrecipient monitoring, and meeting grant terms and conditions. In addition, the department director is responsible for adhering to the grant policy and providing the necessary grant documents to the central repository on a timely basis. Departments shall develop and maintain a process to independently review and approve grant reports and financial reimbursement requests and draws prior to submission.

Finance Director: The Finance Director is responsible for the oversight assistance of grant-related financial activity. In this role the Finance Director reviews financial reports and provides general oversight of other grant related issues including the proper budgeting and accounting. The Finance Director shall be provided copies of all financial reports, draws and reimbursement requests prior to submission.

Mayor: The mayor is responsible for executing grant awards pursuant to the policy.

Grant Agreement & Use of Funds Procedures

1. Department head or manager, upon receipt of a grant award notification, grant agreement, grant budget, contract or memorandum of agreement, shall forward a copy to the Finance Director for accumulation in a central repository.
2. Finance Director is responsible for establishing the proper accounting worktags to maintain the grant activity in a separate grant code.
3. No grant funds shall be disbursed until the proper approval and worktags have been established in the accounting records.
4. Department head or manager is responsible for establishing the proper review and approval process for purchases and staff time allocated to the grant. Review should include procurement compliance, grant eligibility and sufficient supporting documentation. Transactions shall be coded with the proper worktags to ensure proper accounting.

Grant Reporting and Reimbursement

1. As required by the grantor, recipient departments must prepare timely and accurate progress or programmatic reports. The reports shall be reviewed and approved by the department director or manager prior to submission.
2. The recipient department shall complete and submit all financial status reports, budget adjustments, reimbursement and draw requests to the Finance Director for review and approval prior to submission. The Finance Director will maintain a copy of these reports for the grant central repository.
3. The recipient department will timely alert the Finance Director of the receipt of grant funds and program income so that they may be accurately recorded in the accounting records.
4. The Finance Director will maintain an inventory of grants which will be used to compile the Schedule of Expenditures and State Awards required by the Uniform Guidance and State Single Audit Guidelines.

REVENUE FORECAST METHODOLOGY

All Funds and Revenue Sources	Forecast Methodology
Taxes	
Room Tax	Based upon historical trend analysis
Special Assessment Income	Based upon proposed projects, existing repayment agreements and historical payment trends
Tax Increment	Based upon equalized value and expected tax rates of other taxing jurisdictions
Payment in Lieu of Taxes	Based upon existing agreements and formulas and historical trend analysis
Interest and Penalty on Taxes	Based upon historical trend analysis and economic conditions
Intergovernmental Grants and Aids	
Grant Income or State Aids	Based upon notification from the granting agency, grant agreements or historical expenditure trends and established grant reimbursement rates
Licenses and Permits	
Permits and licenses	Based upon ensuing years fee structure, and permitting requirements and historical trend analysis
Franchise Fees	Based upon historical trend analysis
Fines, Forfeitures and Penalties	Based upon historical trend analysis
Public Charges for Services	Based upon the ensuing years rates for service and historical trend analysis on services provided/utilized and existing service agreements
Intergovernmental Charges for Services	
Internal service funds - Insurance	Based upon projected participation, pseudo rates established by insurance consultants or allocation rates established
Internal service fund - Motor Pool	Based upon historical trend analysis of vehicle usage and the ensuing year rates
General Fund	Based upon contracts in place, cost allocation plans and historical trend analysis
Commercial	
Interest on Investments	Based upon estimated funds available for investment and expected interest rate earned
Interest on special assessments	Based upon existing payment agreements and historical payment trends
Loan Repayments	Based upon agreement terms and historical trend analysis
Other Interest	Based upon existing agreement and historical payment trends
Miscellaneous Revenues	
Rental Income	Based upon lease agreements
Sale of property	Based upon historical trend analysis
Other Financing Sources	
Transfers In	Based upon agreements, formulas and historical trend analysis
Debt Proceeds	Based upon capital plans less other revenue sources and reserves expected to be applied to the project
Appropriated Reserves	Based upon funds in reserves available to meet future operating or capital costs

OPERATIONAL/FUND STRUCTURE MATRIX

Operational Responsibility	General Fund	Special Revenue Funds	Debt Service Fund	Capital Project Funds	Internal Service Funds	Enterprise Funds
Council	✓					
Mayor	✓					
Customer Service/ Finance	✓					
Unclassified	✓					
Refuse	✓					
Recycling Fund		✓				
Room Tax Fund		✓				
Economic Development Fund		✓				
Environmental Clean Up Fund		✓				
ARPA Fund		✓				
Debt Service Fund			✓			
Capital Projects Fund				✓		
Central Capital Purchasing Fund				✓		
Parking Fund						✓
Tax Increment District 3				✓		
Tax Increment District 6				✓		
Tax Increment District 7				✓		
Tax Increment District 8				✓		
Tax Increment District 9				✓		
Tax Increment District 10				✓		
Tax Increment District 11				✓		
Tax Increment District 12				✓		
Liability Insurance Fund					✓	
Employment Benefit Fund					✓	
Airport Fund						✓
City County Information Technology Commission	✓					
Assessment Department	✓					
Human Resources	✓					
City Attorney	✓					
Municipal Court	✓					
Police	✓					
Parking Fund						✓
Animal Control Fund		✓				
Fire	✓					
Hazardous Material Contract Fund		✓				
EMS Grant Fund		✓				
Public Works	✓					
Recycling Fund		✓				
Motor Pool Fund					✓	
Water Fund						✓
WasteWater Fund						✓
Parking Fund						✓
Metro Ride Transit						✓
Community Development						
Community Development Fund		✓				
Public Access Fund		✓				
Parks Department	✓					
400 Block Riverlife Fund		✓				



**GENERAL
FUND**

COMBINED STATEMENT OF EXPENDITURES - GENERAL FUND

	2024			2025	BUDGET INCREASE (DECREASE)	BUDGET PERCENT INC/ (DECREASE)
	ADOPTED BUDGET	MODIFIED BUDGET	ESTIMATED ACTUAL	BUDGET		
GENERAL GOVERNMENT						
Council	89,937	89,937	84,314	84,938	(4,999)	-5.56%
Mayor	199,923	199,923	218,909	241,715	41,792	20.90%
Customer Service	1,364,056	1,364,056	1,314,022	1,316,389	(47,667)	-3.49%
City County Information Technology	1,384,851	1,384,851	1,400,169	1,380,848	(4,003)	-0.29%
Property Assessment	685,109	685,109	712,349	771,805	86,696	12.65%
Legal Affairs	776,497	776,497	744,390	777,638	1,141	0.15%
Human Resources	484,380	484,380	490,024	501,366	16,986	3.51%
Municipal Court	161,289	161,289	163,167	137,878	(23,411)	-14.51%
Other General Government	198,400	198,400	208,479	201,650	3,250	1.64%
Police Department	12,852,069	13,095,029	12,910,682	13,933,782	1,081,713	8.42%
Fire Department	10,364,988	10,364,988	10,151,857	11,547,735	1,182,747	11.41%
Public Works	11,222,888	11,222,888	12,876,865	11,393,784	170,896	1.52%
Refuse Collection	1,026,800	1,026,800	1,035,186	1,062,000	35,200	3.43%
Parks Operations	3,527,541	3,527,541	1,899,327	3,550,520	22,979	0.65%
Total Expenditures	44,338,728	44,581,688	44,209,740	46,902,048	2,563,320	5.78%
General Property Taxes	22,644,001	22,644,001	22,644,001	24,043,507	1,399,506	6.18%
Other Taxes	277,745	277,745	243,129	260,000	(17,745)	-6.39%
Intergovernmental Grants and Aids	12,322,051	12,322,051	10,633,171	13,012,935	690,884	5.61%
Licenses and Permits	733,280	733,280	992,755	756,655	23,375	3.19%
Fines and Forfeitures	355,000	355,000	278,000	278,000	(77,000)	-21.69%
Public Charges for Services	3,726,025	3,726,025	3,341,422	3,022,170	(703,855)	-18.89%
Intergovernmental Charges for Services	302,210	302,210	1,411,893	1,490,603	1,188,393	393.23%
Miscellaneous Revenue	1,457,054	1,457,054	2,361,397	1,516,816	59,762	4.10%
Other Financing Sources	2,221,355	2,221,355	2,221,355	2,221,355	-	0.00%
Total Revenues	44,038,721	44,038,721	44,127,123	46,602,041	2,563,320	5.82%

COMMON COUNCIL

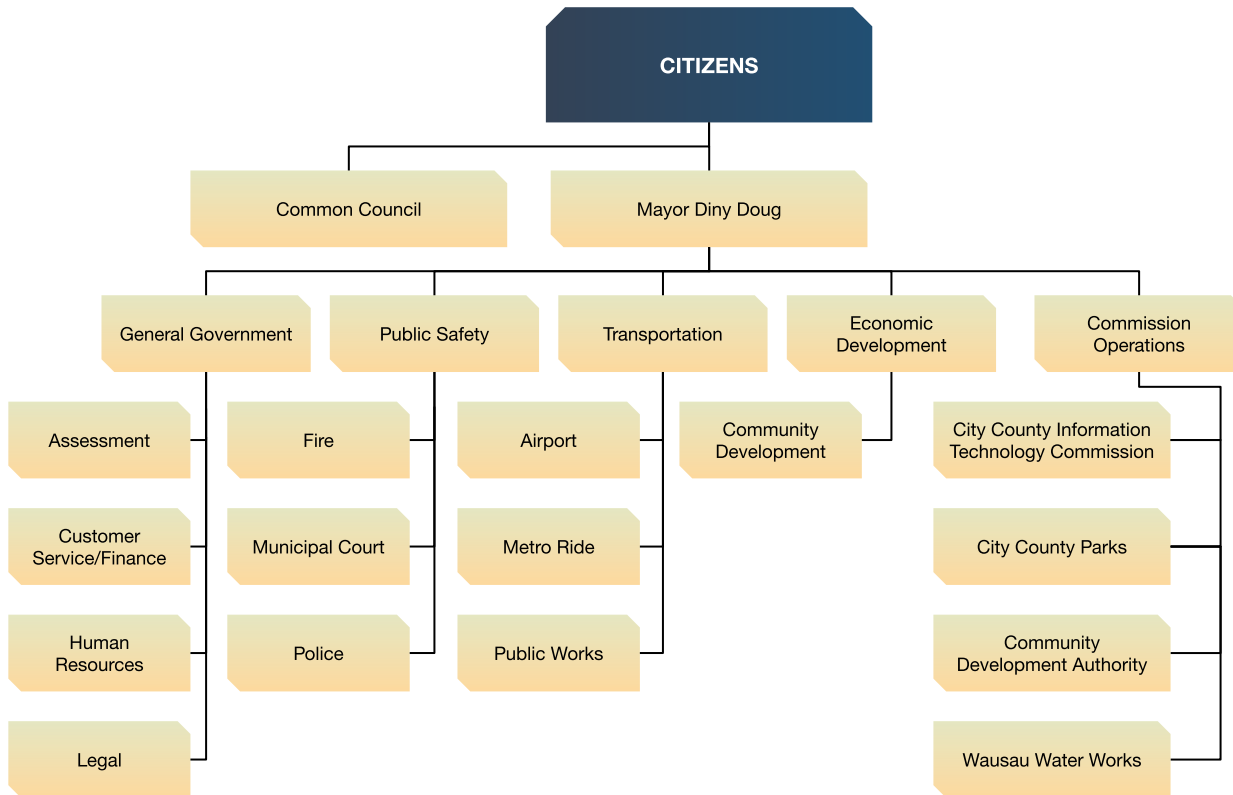
MISSION:

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

RESPONSIBILITIES:

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

ORGANIZATIONAL STRUCTURE:



COMMON COUNCIL

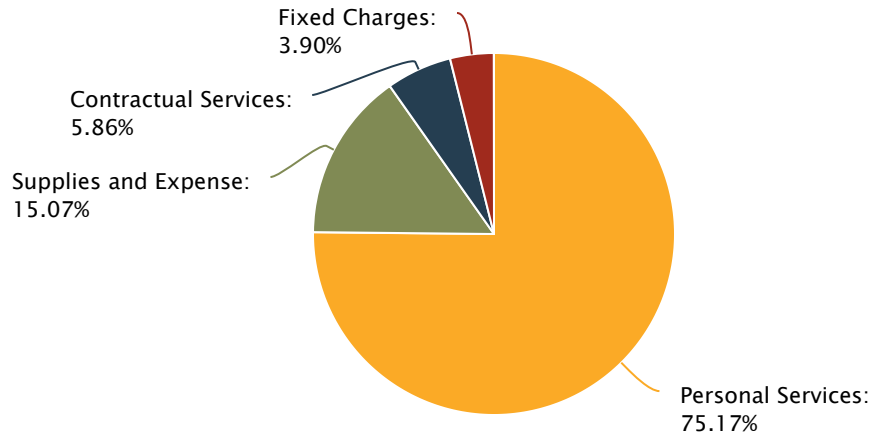
STAFFING LEVELS:

	Proposed		Adopted							
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Total	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00

CITY OF WAUSAU COMMON COUNCIL

District	Aldersperson	District	Aldersperson
First	Carol Lukens	Seventh	Lisa Rasmussen
Second	Michael Martens	Eighth	Sarah Watson
Third	Terry Kilian	Ninth	Vicki Tierney
Fourth	Tom Neal	Tenth	Lou Larson
Fifth	Gary Gisselman	Eleventh	Chad Henke
Sixth	Becky McElhaney		

BUDGET:



BUDGET SUMMARY

	2023 Actual	2024			2025		
		Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Proposed
Personal Services	\$ 65,209	\$ 66,927	\$ 66,927	\$ 65,484	\$ 63,848	\$ 63,848	\$ 63,848
Contractual Services	5,473	4,100	4,100	4,980	4,980	4,980	4,980
Supplies and Expense	9,472	15,600	15,600	10,950	12,800	12,800	12,800
Fixed Charges	1,849	3,310	3,310	2,900	3,310	3,310	3,310
Total Expenses	\$ 82,003	\$ 89,937	\$ 89,937	\$ 84,314	\$ 84,938	\$ 84,938	\$ 84,938
Intergovernmental Charges for services	\$ -	\$ -	\$ -	\$ 8	\$ -	\$ -	\$ -
Miscellaneous Revenue	2,300	-	-	-	-	-	-
Total Revenue	\$ 2,300	\$ -	\$ -	\$ 8	\$ -	\$ -	\$ -

General Fund

COMMON COUNCIL

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The budget provides a cost to continue and reflects historical spending.

BUDGETARY HISTORY:

Year	Expenses	Increase (Decrease) From The Previous Year		Revenues	Increase (Decrease) From The Previous Year	
		Dollar	Percent		Dollar	Percent
2025	\$ 84,938	\$ (4,999)	(5.56%)	\$ -	\$ -	-%
2024	89,937	(1,042)	(1.15%)	-	-	-%
2023	90,979	(349)	(0.38%)	-	-	
2022	91,328	1,324	1.47%	-	-	
2021	90,004	(3,332)	(3.57%)	-	-	
2020	93,336	(317)	0.34%	-	-	
2019	93,653	408	0.44%	-	-	
2018	93,245	903	0.98%	-	-	
2017	92,342	2,031	2.25%	-	-	
2016	90,311	(21,812)	(19.45%)	-	-	

MAYOR'S OFFICE**ACCOMPLISHMENTS:**

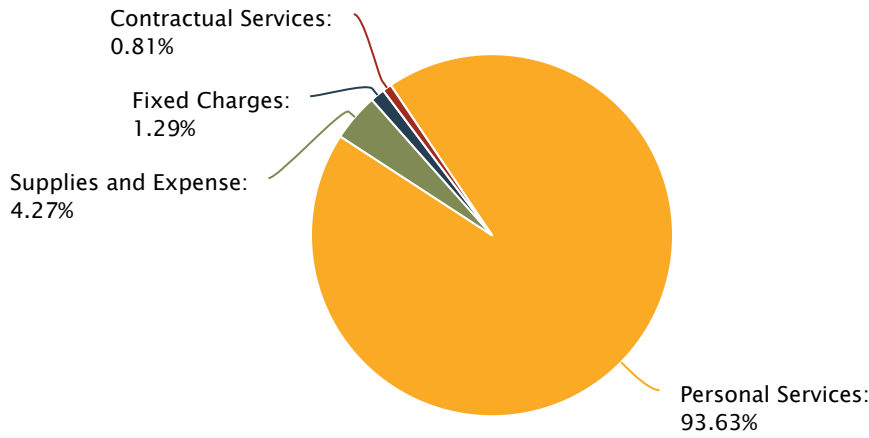
- ✓ Challenged the Common Council to set goals for water rates
- ✓ Cut \$100,000 of consulting spending
- ✓ Drinking Water Treatment Facility Granular Activated Carbon (GAC) filtration system 90% complete.
- ✓ On track to replace 535 lead service lines in 2024
- ✓ Jointly chartered the City County Homeless Task Force to more effectively harness all stakeholders in providing emergency, transition and long-term solutions to battle the region's homelessness.
- ✓ Well underway for the first block of the Wausau Center Mall redevelopment project, Foundry on 3rd.
- ✓ Repurposed \$200,00 snow and winter maintenance savings to asphalt overlay.

GOALS AND OBJECTIVES:

- ✓ Hold 2025 spring elections
- ✓ Build on a goal to bring metro/county stakeholders into the solution base for homelessness.
- ✓ Redeploy any uncommitted and underutilized ARPA funds by year end.
- ✓ Replacement up to 1,000 underreporting/non-reporting water meters.
- ✓ Launch meaningful city owned in-fill property improvements utilizing TID#6 extended \$4.9million for affordable housing and improving Wausau's affordable housing stock. Include neighborhoods in the planning process to create broader buy-in.
- ✓ Provide tax relief for residents by providing meaningful cuts for City Council approval.

MAYOR'S OFFICE

BUDGET:



BUDGET SUMMARY

	2023 Actual	2024			2025		
		Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Proposed
Personal Services	\$ 173,923	\$ 181,423	\$ 181,423	\$ 207,435	\$ 226,335	\$ 226,335	\$ 226,335
Contractual Services	3,101	1,500	1,500	1,370	1,950	1,950	1,950
Supplies and Expense	11,549	15,600	15,600	7,081	10,320	10,320	10,320
Fixed Charges	76	1,400	1,400	3,023	3,110	3,110	3,110
Total Expenses	\$ 188,649	\$ 199,923	\$ 199,923	\$ 218,909	\$ 241,715	\$ 241,715	\$ 241,715
Public Charges for Services	\$ -	\$ -	\$ -	\$ 2,627	\$ -	\$ -	\$ -
Intergovernmental Charges for services	-	-	-	12	-	-	-
Total Revenue	\$ -	\$ -	\$ -	\$ 2,639	\$ -	\$ -	\$ -

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The budget represents the cost to continue existing service levels.

BUDGETARY HISTORY:

Year	Expenses	Increase (Decrease) From The Previous Year		Revenues	Increase (Decrease) From The Previous Year	
		Dollar	Percent		Dollar	Percent
2025	\$ 241,715	\$ 41,792	20.90%	\$ -	\$ -	-%
2024	199,923	11,677	6.20%	-	-	-%
2023	188,246	6,033	3.31%	-	-	
2022	182,213	3,801	2.13%	-	-	
2021	178,412	(19,892)	(10.03%)	-	-	
2020	198,304	(18,120)	(8.37%)	-	-	
2019	216,424	2,993	1.40%	-	-	
2018	213,431	12,754	6.36%	-	-	
2017	200,677	(697)	(0.35%)	-	-	
2016	201,374	(1,889)	-%	-	-	

CUSTOMER SERVICE DEPARTMENT

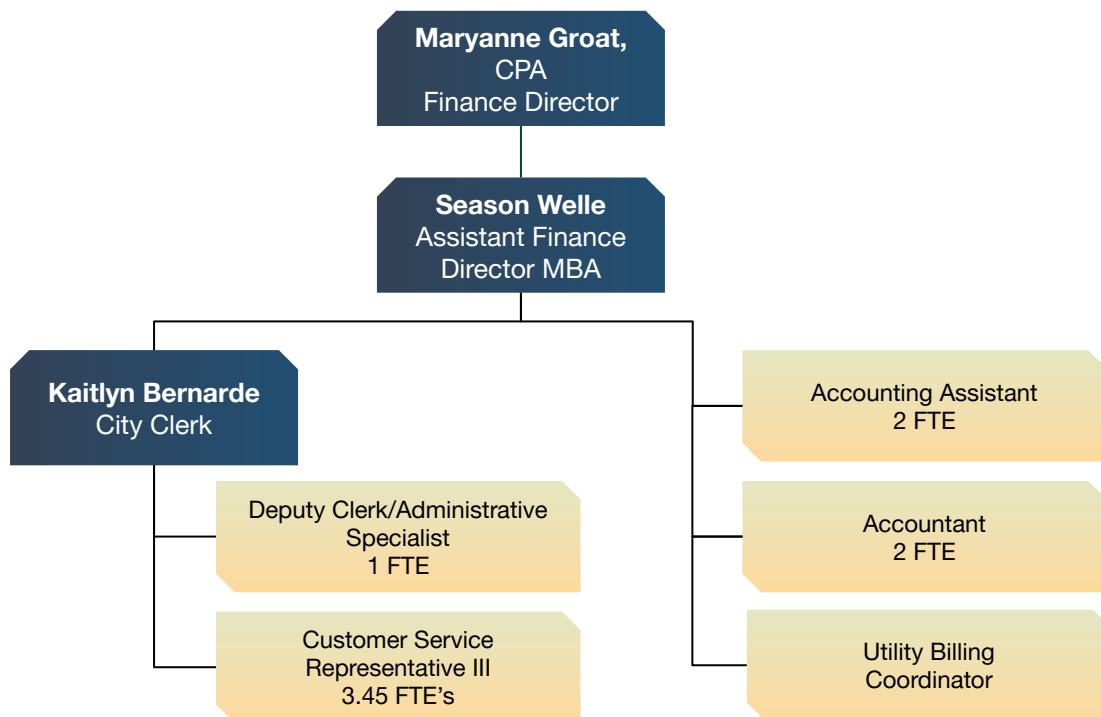
MISSION:

To provide service in an honest and straightforward manner and treat each customer with integrity and respect.

DEPARTMENTAL RESPONSIBILITIES:

The customer service department has a wide variety of responsibilities and is a melding of finance, clerk, treasurer, facility and utility accounting functions. The department changed its name from Finance Department to Customer Service in order to focus on the primary mission and emphasize a common cause. The department is responsible for the management of the City's accounting, payroll, and financial records including utility billing. All financial and fiscal affairs of the City are formulated, prepared and executed under the direction of the Finance Director. The department prepares the annual budget and annual financial statements, manages the City's risk insurance coverage, debt, and investments and cash collections. The department also encompasses all City Clerk functions including elections, council records and licensing.

ORGANIZATIONAL STRUCTURE:



CUSTOMER SERVICE DEPARTMENT

STAFFING LEVELS:

	Proposed		Adopted							
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Total	12.45	12.45	12.45	12.45	12.45	11.84	11.84	11.84	11.84	11.84

Customer Service Representatives and utility accounting staff costs are direct billed to the Utility and other funds

2024 ACCOMPLISHMENTS:

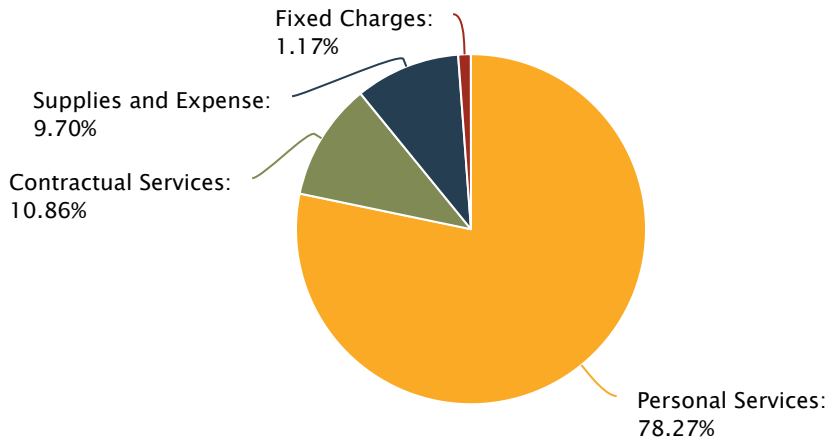
- > Submitted all year end 2023 tax filings with Workday.
- > Successfully closed 2023 financials in Workday and initiated fixed asset accounting in Workday.
- > Completed the implementation of Badger Books at all polling locations.
- > 2023 financial audit completed with an unqualified opinion.
- > Initiated 2024 debt issuance.
- > Implemented new subscription-based Information Technology Arrangements accounting requirements.
- > Facilitated the extension of TID 6 housing extension.
- > Performed quarterly ARPA reporting and tracking.
- > Implemented new Budget Book publishing software.
- > Assisted with the implementation of new city hall security system.
- > Onboarded new accountants and Assistant Finance Director

2025 GOALS AND OBJECTIVES:

- > Provide knowledgeable, courteous customer service to all individuals who contact the department.
- > Conduct elections in a fair, efficient, and effective manner including the Presidential Election.
- > Continuation of public and staff education of current election laws and procedures.
- > Successfully implement agenda and meeting management software.
- > Continue to enhance e-government services, online payments, and transaction processing.
- > Review financial policies and recommend changes.
- > Continued implementation of ERP, Point of Sale, Special Assessment and Budget software as new updates and features are rolled out.
- > Evaluate all parking operations to ensure the financial viability and good customer service.
- > Work to support and implement the Motor Pool study.
- > Continue aggressive collection efforts with the State of Wisconsin Department of Revenue State Debt Collection Initiative.
- > Complete TID 6 closure.
- > Complete TID project plan amendments.

CUSTOMER SERVICE DEPARTMENT

BUDGET:



BUDGET SUMMARY

	2023 Actual	2024			2025		
		Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Proposed
Personal Services	\$ 939,559	\$ 1,047,792	\$ 1,047,792	\$ 1,000,546	\$ 1,030,672	\$ 1,030,672	\$ 1,030,419
Contractual Services	144,046	148,314	148,314	149,100	142,900	142,900	142,900
Supplies and Expense	116,632	166,215	166,215	148,315	127,695	127,695	127,695
Fixed Charges	9,544	1,735	1,735	15,461	15,375	15,375	15,375
Capital Outlay	1,764	-	-	600	-	-	-
Total Expenses	\$ 1,211,545	\$ 1,364,056	\$ 1,364,056	\$ 1,314,022	\$ 1,316,642	\$ 1,316,642	\$ 1,316,389
Intergovernmental Revenues	\$ 4,068	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	230,306	166,280	166,280	158,915	154,455	154,455	154,455
Public Charges for Services	19,548	73,685	73,685	63,904	42,500	42,500	42,500
Intergovernmental Charges for services	-	5,200	5,200	113	-	-	-
Miscellaneous Revenue	1,855	43,224	43,224	166	-	-	-
Total Revenue	\$ 255,777	\$ 288,389	\$ 288,389	\$ 223,098	\$ 196,955	\$ 196,955	\$ 196,955

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The budget is impacted annually based on the election calendar. The 2025 budget anticipates the presidential election:

2021 Actuals	56,727
2022 Budget	106,955
2023 Budget	106,955
2024 Budget	96,281
2025 Budget	210,613

CUSTOMER SERVICE DEPARTMENT

BUDGETARY HISTORY:

Year	Expenses	Increase (Decrease) From The Previous Year		Revenues	Increase (Decrease) From The Previous Year	
		Dollar	Percent		Dollar	Percent
2025	\$ 1,316,389	\$ (47,667)	(3.49%)	\$ 196,955	\$ (91,434)	(31.71%)
2024	1,364,056	95,704	7.55%	288,389	41,274	16.70%
2023	1,268,352	(209,721)	-14.19%	247,115	(29,900)	-10.79%
2022	1,478,073	131,882	9.80%	277,015	30,750	12.49%
2021	1,346,191	(6,403)	-0.47%	246,265	(34,533)	-12.30%
2020	1,352,594	72,708	5.68%	280,798	14,450	5.43%
2019	1,279,886	(215)	-0.02%	266,348	2,128	0.81%
2018	1,280,101	25,746	2.05%	264,220	20,135	8.25%
2017	1,254,355	(153,631)	-10.91%	244,085	(24,850)	-9.24%
2016	1,407,986	87,478	6.63%	268,935	39,789	17.36%

CITY COUNTY INFORMATION TECHNOLOGY COMMISSION

MISSION:

We are one IT team bound together with one mission, to serve the community by helping our governmental partners use technology effectively.

VISION:

A motivated and productive team providing excellent customer service and appropriate technology solutions.

DEPARTMENTAL RESPONSIBILITIES:

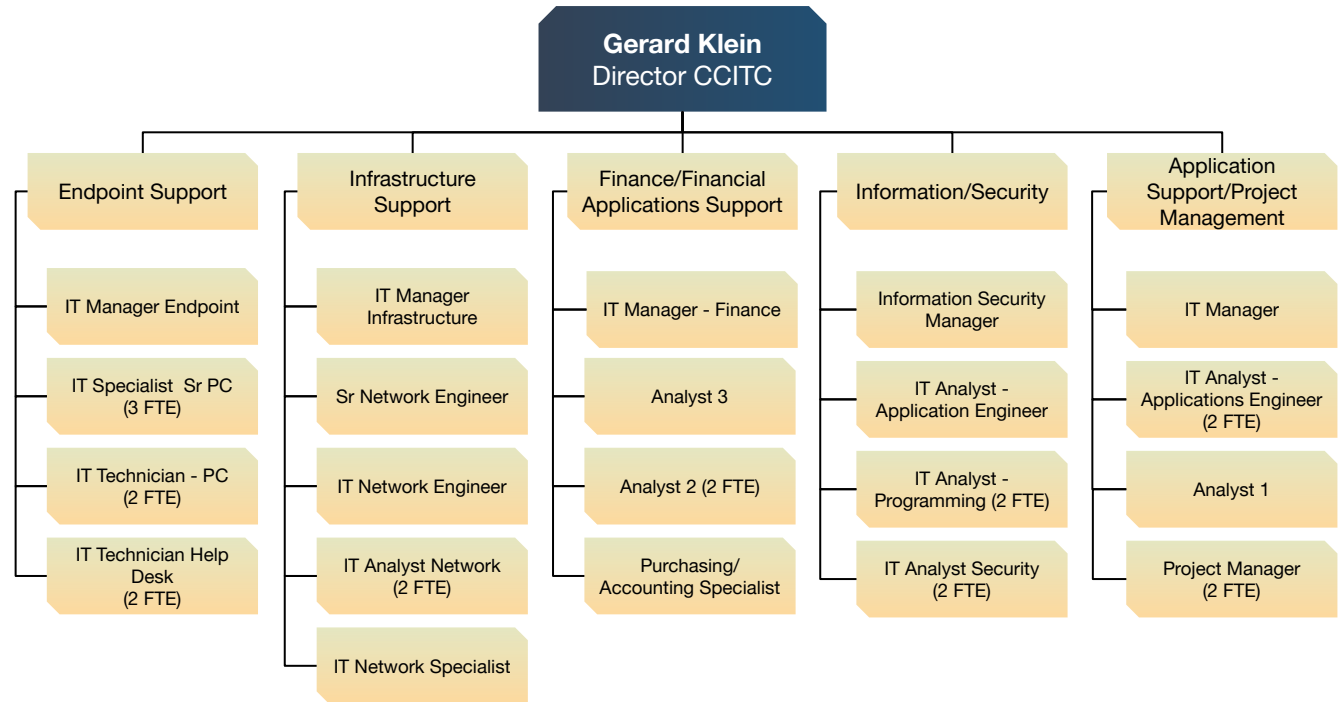
The City County Information Technology Commission (CCITC) provides information technology systems and support for the City of Wausau, Marathon County and North Central Health Care. This shared service model is a one-of-a-kind partnership in Wisconsin. It has been a 49 year success story of how to combine and share critical services with other municipal entities.

The CCITC also provides IT services to several smaller jurisdictions and eleven law enforcement agencies within Marathon County. The CCITC maintains and supports 2,400 PCs and laptops spread out over 3 counties and 48 locations. We support over 450 applications and more than 230 servers.

Some of the key systems that we support for Wausau are: Police records, Police Mobile, Police Dispatch, Electronic Mail, GL/AP/AR/Payroll and budgeting, Geographic Information Systems (GIS), Property Assessments, Inspections and permitting, document management (aka. Imaging), video surveillance, mobile police video, telecommunications, wireless hotspots for employees and the public, Fire records and secured mobile access via VPN and Two-Factor Authentication.

CITY COUNTY INFORMATION TECHNOLOGY COMMISSION

ORGANIZATIONAL STRUCTURE:



STAFFING LEVELS:

	Proposed				Adopted						
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total	32.00	32.00	30.75	30.75	30.75	30.75	30.75	31.12	30.12	30.12	30.12

ACCOMPLISHMENTS:

- Network Security** – The department continues to focus on ensuring our networks are as secure as possible through staff education efforts and minimizing external threats. During 2024, CCITC implemented new security tools and, using virtual security expertise, have continued to develop a cyber risk management strategy and work plan.
- Office 365 Licensing Changes** – In 2024 we finished the integration of Microsoft TEAMS conferencing with our Cisco Webex conferencing systems. We also moved to a new licensing model from Microsoft that gives us additional security tools to manage mobile devices and email security and also allows us to granularly provide different levels of Office licenses based on each user’s specific needs. This saved 30% from the original budget forecast.
- Workday ERP Implementation** – Significant staff resources were allocated to the Workday ERP implementation project. The project went live on January 1, 2023. Following go-live, work continued into 2024 to implement many changes to financial workflows and to train staff. We also advanced with new functionality the cashiering system, among other integrations that needed to be tightly enhanced. In 2024 we focused on budgeting, reporting and learning management. This work will continue throughout the end of 2024 and into 2025.

CITY COUNTY INFORMATION TECHNOLOGY COMMISSION

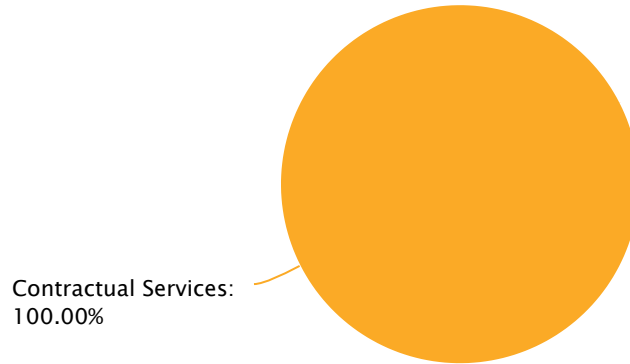
- ▣ **Budget Book Creation** – Implemented a new solution for extracting budget detail from our Adaptive budgeting software and inserting the data into a new budget book that produces both a paper and electronic budget book.
- ▣ **Strategic Planning** – After closing out a previous strategic plan at the end of 2023 we spent the winter and spring developing a new 5 year strategic plan.
- ▣ **Team Dynamix Implementation** – In 2023 We implemented a new ticket tracking system that includes asset tracking. In 2024 we moved all project management monitoring and reporting into the new system. This tool provides better reporting and time tracking for CCITC.
- ▣ **Other Major Projects** –We Moved over almost all of our Microsoft Server 2012 servers to supported versions. We also implemented a new software solution to accept public records request from the public and monitor the workflow of our responses to requests.

GOALS AND OBJECTIVES FOR NEXT 12 MONTHS:

- ▣ Complete Phase 2 of Workday financial and human resource system implementation. We'll be focusing on continued reporting development, implementation of the Learning Management Module and purchasing integrations.
- ▣ Implement ADP for W2 printing and federal reporting
- ▣ Complete Phase 2 of Teller Cashiering system
- ▣ Implement a new disaster recovery system for the Superior law enforcement
- ▣ Replace our current Cisco on-premise phone system with the cloud based Cisco Web Calling
- ▣ Implement the ability for citizens to send texts to our 911 center

CITY COUNTY INFORMATION TECHNOLOGY COMMISSION

BUDGET:



BUDGET SUMMARY

	2023 Actual	2024			2025		
		Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Proposed
Contractual Services	\$ 1,298,724	\$ 1,384,851	\$ 1,384,851	\$ 1,387,245	\$ 1,477,903	\$ 1,477,903	\$ 1,380,848
Supplies and Expense	95,566	-	-	11,822	-	-	-
Capital Outlay	716	-	-	1,102	-	-	-
Total Expenses	\$ 1,395,006	\$ 1,384,851	\$ 1,384,851	\$ 1,400,169	\$ 1,477,903	\$ 1,477,903	\$ 1,380,848

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

Based upon agreement, City County Information Technology Commission operating expenses are allocated to the City, County and NorthCentral Health Care. The city’s share increased from 21% to 25% while capital outlay costs are shared on a 1/3 split. Those costs incurred for the sole benefit of one organization are billed accordingly. The CCITC also bills each organization’s individual departments PC/Network Support and Voice/Phone Support charges. These charges are based upon the number of PCs, phones and other peripheral equipment maintained. The income received offsets costs associated with the support staff. The budget presented represents the City’s share of the CCITC budget only while the staffing information is the entire organization. The allocation method has been updated and will be implemented for future budget allocations.

BUDGETARY HISTORY:

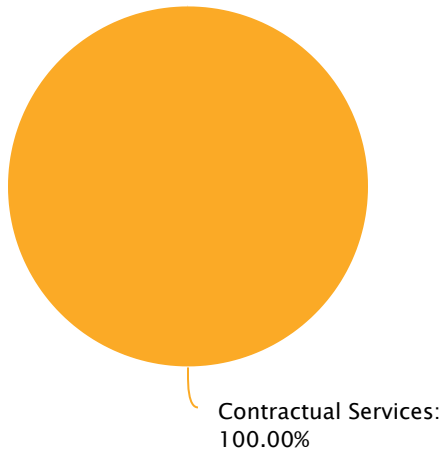
Year	Expenses	Increase (Decrease) From The Previous Year		Revenues	Increase (Decrease) From The Previous Year	
		Dollar	Percent		Dollar	Percent
2025	\$ 1,380,848	\$ (4,003)	(0.29%)	\$ -	\$ -	-%
2024	1,384,851	32,878	2.43%	-	-	-%
2023	1,351,973	386,858	40.08%	-	-	
2022	965,115	78,421	8.84%	-	-	
2021	886,694	86,108	10.76%	-	-	
2020	800,586	7,941	1.00%	-	-	
2019	792,645	78,667	11.02%	-	-	
2018	713,978	9,025	1.28%	-	-	
2017	704,953	(27,845)	(3.80%)	-	-	
2016	732,798	36,429	5.23%	-	-	

REFUSE COLLECTION

RESPONSIBILITIES:

This organization includes all the charges for weekly curbside garbage collection of all residential units within the City, refuse collection at City facilities and the University of Wisconsin Campus. Related recycling costs are accounted for in a special revenue fund.

Budget:



BUDGET SUMMARY

	2023 Actual	2024			2025		
		Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Proposed
Contractual Services	\$ 1,004,555	\$ 1,026,800	\$ 1,026,800	\$ 1,035,186	\$ 1,062,000	\$ 1,062,000	\$ 1,062,000
Total Expenses	\$ 1,004,555	\$ 1,026,800	\$ 1,026,800	\$ 1,035,186	\$ 1,062,000	\$ 1,062,000	\$ 1,062,000

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The City entered into a long term agreement with Harter’s of the Fox Valley beginning January 1, 2016. The new contract offered the city an annual cost savings of more than \$600,000 along with implementing a fully carted refuse and single stream recycling curbside collection which increased recycling by nearly 40%. The program expanded to the automated collection of downtown refuse and recycling. The existing contract expires December 31, 2025.

REFUSE COLLECTION

BUDGETARY HISTORY:

Year	Expenses	Increase (Decrease) From The Previous Year		Revenues	Increase (Decrease) From The Previous Year	
		Dollar	Percent		Dollar	Percent
2025	\$ 1,062,000	\$ 35,200	3.43%	\$ -	\$ -	-%
2024	1,026,800	30,800	3.09%	-	-	-%
2023	996,000	31,000	3.21%	-	-	
2022	965,000	20,000	2.12%	-	-	
2021	945,000	26,000	2.83%	-	-	
2020	919,000	(6,000)	-0.65%	-	-	
2019	925,000	(2,000)	-0.22%	-	-	
2018	927,000	9,000	0.98%	-	-	
2017	918,000	(40,000)	-4.18%	-	-	
2016	958,000	(579,400)	-37.69%	-	-	

ASSESSMENT DEPARTMENT

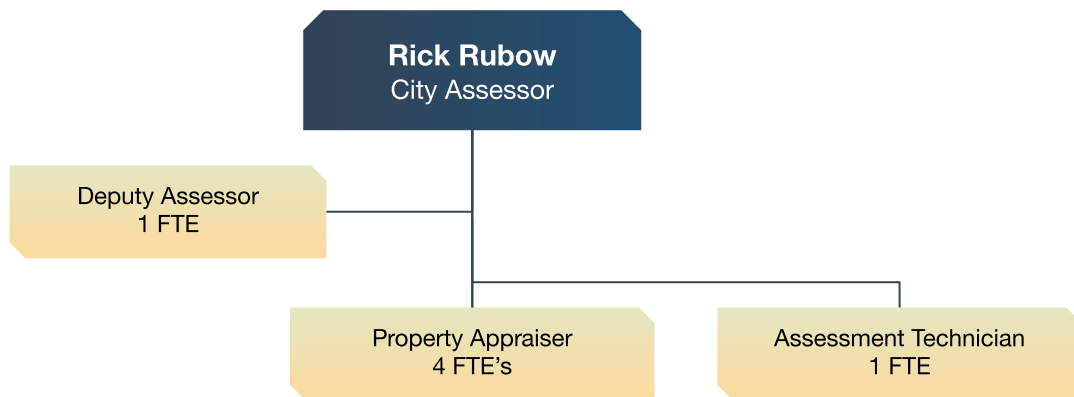
MISSION:

The Mission of the Assessment Department is to fairly and equitably value all real and personal property in the City of Wausau and the City of Schofield by following Wisconsin State Statutes (predominantly Chapter 70), the Wisconsin Property Assessment Manual (WI Stats 73.03), the Wisconsin Constitution Article VIII, and USPAP (Uniform Standards of Professional Appraisal Practices) requirements to deliver a high quality annual assessment roll along with providing property information which is used by the entire City for mapping, housing and licensing projects, and analytical analysis. The City and other taxing authorities operating budgets are predominantly dependent on annual assessments which bring in the generated tax revenues.

DEPARTMENTAL RESPONSIBILITIES:

The Assessment Department function is to discover, list and value all taxable real property at 100% of its Market Value. The Assessment Department has the statutory duty to value all taxable real property, except manufacturing property, in the City of Wausau for ad valorem tax purposes while maintaining a level of assessment within ten percent of the statutory required “Full Market Value” (WI Statutes 70.32). The Wisconsin Department of Revenue establishes the annual assessment of all manufacturing real and personal property in the State.

ORGANIZATIONAL STRUCTURE:



STAFFING LEVELS:

	Proposed		Adopted								
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total	7.00	7.00	7.00	7.00	6.00	6.00	6.00	6.00	6.50	6.50	6.50

ASSESSMENT DEPARTMENT

2023 – 2024 ACCOMPLISHMENTS:

- ✓ Completed City wide revaluations for the 2024 Assessment Roll in the City of Schofield and City of Wausau.
- ✓ The City of Wausau is considered a Class 2 City by the Wisconsin Department of Revenue, due to our equalized value of commercial property being over 1 billion in valuation as reported by the Department of Revenue.
- ✓ Completed the new requirement imposed by the Department of Revenue requiring the assessor of the City of Wausau to be certified as an Assessor 3 in addition to being certified as an Assessor 2.
- ✓ The 2024 citywide revaluation increased the total tax base \$998,584,700 over the 2023 roll. (excluding Manufacturing) The total tax base increased over \$4.1 billion in valuation, which is the highest increase in value in Wausau's history.
- ✓ 2024 roll had record new construction in valuation reported to the state. Over \$98 million which ranks in the top 5 of Wausau's history.
- ✓ As of January 1, 2024, Personal Property became exempt in Wisconsin except for improvements made to the land that are owned by someone different than the owner of the land.
- ✓ Successfully implemented Patriot CAMA software mid-2021.
- ✓ Reviewed 13 Exemption Request for their taxability. In a typical year there are 4 or less exemption requests submitted for review.
- ✓ From reviews of exempt property, removed three exemptions to taxable due to the property use was no longer for exempt purposes.
- ✓ Electronically filed all State-mandated Final Reports for the City of Wausau and the City of Schofield.
- ✓ Held the statutorily required Open Book and Board of Review sessions in an appropriate time frame for a revaluation and provided professional documentation to support our Board of Review cases for the City of Wausau and the City of Schofield.
- ✓ Mailed the statutorily required, state-approved "2024 Change of Assessment Notices" to Real Property owners in the timeframe mandated in the cities of Wausau and Schofield.
- ✓ Mailed income and expense letters to all commercial property owners to develop a typical market rent and expenses.
- ✓ We monitored our Assessment website looking for ways to improve its functionality. For the 2024 Open Book period we continued to use the on-line "Pre-Appointment Questionnaire" in Wausau and Schofield to assist the taxpayer when they have a question or want to schedule an appointment. We responded to them either the same day or within one business day.
- ✓ Worked with the Legal, Inspections, Community Development, Planning and Engineering Departments in the review of several properties for city acquisitions.
- ✓ In accordance with Wisconsin Laws, Chapter 39 (1975) all of our full-time appraisers are State-Certified to legally perform all the described duties of the State's Assessor I and II Certifications.
- ✓ Continued enhancements of our mapping in a further attempt to improve our ability to successfully explain and physically demonstrate the relationship between assessed values, sale prices or other property amenities to City Taxpayers. Using the GIS mapping saves time, gives a better understanding of the process and the taxpayer can receive a hard-copy map of the parcel or area discussed.

ASSESSMENT DEPARTMENT

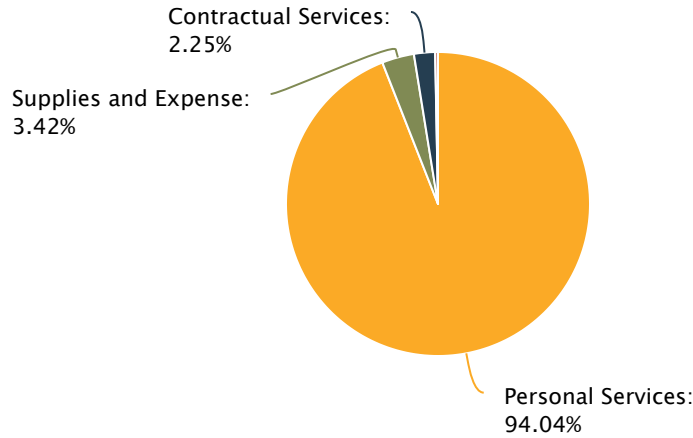
- ✓ GIS mapping is instrumental in displaying our statistical information for reports, committees and to the public.
- ✓ Appraisal staff has participated in the Wisconsin Association of Assessing Officers quarterly meeting's which throughout the year offers up to 18 hours of state-mandated assessor continuing education credits at an economical price.
- ✓ Continued the Marshall & Swift Valuation Service connection to assist our CAMA system in the development of the commercial cost approach.
- ✓ Continue to maintain photos for properties as part of the City's Emergency Management Initiative.
- ✓ Cross-training appraisal staff on different department procedures to aid in our department efficiencies.
- ✓ We continue to use the appraiser's laptops out in the field during our annual review process as a time-saving device. This review process is performed at a minimum of at least twice in revaluation years and once in non-revaluation years.
- ✓ The Department is continuously updating our Departmental Standard Operating Procedures Manual.
- ✓ Successfully continued with our governmental collaboration with the City of Schofield to provide contracted assessment service. The 5-year contract term ends in 2025.
- ✓ Continue training two appraisers that replaced positions vacated due to restructuring, retirements and vacancies.

GOALS AND OBJECTIVES:

- 🚩 Looking to extend our governmental collaboration with the City of Schofield by extending our assessment services contract for an additional 5-years to 2030..
- 🚩 Support senior staff training to meet new Appraisal Qualifications Board (AQB) and Department of Revenue (DOR) standards reducing the municipalities need to contract outside resources resulting in monetary savings i.e. such as reviewing appraisals for City purchases or eminent domain takings.
- 🚩 New law change allows property owners the right to deny an interior view of their property. Continue with our policy to request interior inspections of properties which have: 1. Sold during the year. 2. Had permits issued or 3. Had a property owner request a review of their assessment. Provide the property owner with their rights to deny the inspection as required by law.
- 🚩 Discuss with the Mayor, Council, the City of Schofield and any other neighboring jurisdictions the possibilities of continuing or expanding future collaboration for assessment services to bring in additional revenues resulting in an off setting of expenses to the City of Wausau.
- 🚩 Continue training on the operation of our new CAMA software (Patriot) for the entire staff.
- 🚩 Complete our 2025 Assessment Roll during the week of the 2nd Monday in May 2025.
- 🚩 Hold an Open Book Period allowing taxpayers enough time to study their values, sales and meet with Assessment staff thereby reducing the likelihood of filing an objection.
- 🚩 Conduct Board of Review sessions as required by State law.
- 🚩 Continue our educational and training pursuits which are highly recommended to remain on the cutting edge in the assessment profession.

ASSESSMENT DEPARTMENT

BUDGET:



BUDGET SUMMARY

	2023 Actual	2024			2025		
		Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Proposed
Personal Services	\$ 534,077	\$ 640,323	\$ 640,323	\$ 663,121	\$ 726,555	\$ 726,555	\$ 725,798
Contractual Services	20,399	18,804	18,804	19,450	17,360	17,360	17,360
Supplies and Expense	7,669	23,882	23,882	27,528	26,397	26,397	26,397
Fixed Charges	2,246	2,100	2,100	2,250	2,250	2,250	2,250
Total Expenses	\$ 564,391	\$ 685,109	\$ 685,109	\$ 712,349	\$ 772,562	\$ 772,562	\$ 771,805
Licenses and Permits	\$ 400	\$ -	\$ -	\$ 400	\$ -	\$ -	\$ -
Public Charges for Services	-	-	-	9,501	-	-	-
Intergovernmental Charges for services	18,900	18,900	18,900	19,977	18,900	18,900	18,900
Total Revenue	\$ 19,300	\$ 18,900	\$ 18,900	\$ 29,878	\$ 18,900	\$ 18,900	\$ 18,900

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

This represents a cost to continue budget. The department experienced additional turnover in 2024. The city was successful in recruiting a deputy assessor. The department is currently functioning at full staffing.

ASSESSMENT DEPARTMENT

BUDGETARY HISTORY:

Year	Expenses	Increase (Decrease) From The Previous Year		Revenues	Increase (Decrease) From The Previous Year	
		Dollar	Percent		Dollar	Percent
2025	\$ 771,805	\$ 86,696	12.65%	\$ 18,900	\$ -	-%
2024	685,109	1,129	0.17%	18,900	-	-%
2023	683,980	73,396	12.02%	18,900	-	0.00%
2022	610,584	26,742	4.58%	18,900	-	0.00%
2021	583,842	69,940	13.61%	18,900	900	5.00%
2020	513,902	(22,552)	-4.20%	18,000	(900)	-4.76%
2019	536,454	9,559	1.81%	18,900	-	0.00%
2018	526,895	(67,954)	-11.42%	18,900	900	5.00%
2017	594,849	(667)	-0.11%	18,000	(8,300)	-31.56%
2016	595,516	(391)	-0.07%	26,300	-	0.00%

CITY ATTORNEY

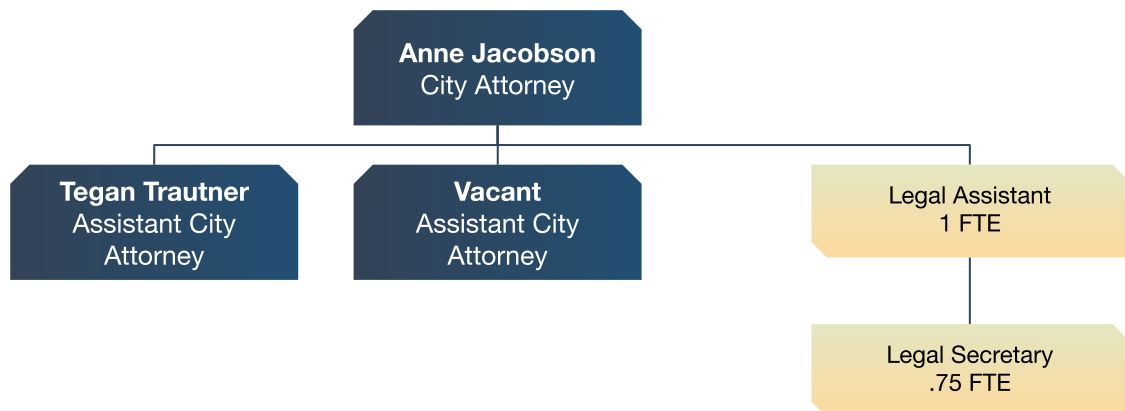
OUR MISSION:

The mission of the City of Wausau City Attorney’s Office is to provide the highest quality legal services to the Mayor and City Council, as well as to the standing Council Committees, City boards and commissions, and the departments that comprise the City government in furtherance of the economic development, public health, safety and welfare of the community.

DEPARTMENTAL RESPONSIBILITIES:

Few small law offices can match the breadth and range of the legal practice of the City Attorney’s office. Through its attorneys and administrative assistants/paralegals, the office handles all legal aspects of municipal representation for the City of Wausau, providing representation and legal advice to its elected and appointed officials, 16 City departments and divisions, and over 30 Boards, Committees, and Commissions. Among its many responsibilities, the City Attorney’s Office handles real property matters such as land acquisitions and dispositions, annexations, alley and street vacations or abandonments, and easements; the negotiation, drafting and review of contracts such as goods and services contracts, intergovernmental agreements, public works contracts, and leases; collection of past due rents, invoices, and personal property taxes; administration of claims against the City; and, various employee and other employment related matters. The office attorneys litigate cases, or supervise the litigation of cases by outside counsel, in federal, state circuit and appellate court, municipal court and as well as numerous administrative forums. Litigation includes: defense of the City related to allegations of federal rights, public records and open meeting violations; defense of tort claims; the prosecution of municipal offenses such as traffic enforcement, Operating while Intoxicated (1st) cases, housing code, dangerous animal, public disturbances, shoplifting/theft, alcohol violations enforcement, and zoning, fire, and other ordinance violations. Services also include preparing ordinances, providing City departments and officials with legal advice and opinions, and advising on policy development and implementation. Most City programs and operations entail some legal staff involvement.

ORGANIZATIONAL STRUCTURE:



CITY ATTORNEY

STAFFING LEVELS:

	Proposed		Adopted							
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Total	4.75	4.75	4.75	4.75	4.75	4.75	3.75	3.75	3.75	3.75

ACCOMPLISHMENTS:

Interesting Data (Period 8/1/2023 – 7/31/2024)

- > Provided advice, research, opinions on 187 requests for legal review (closed as of 7/31/2024)
- > Prosecuted 386 contested municipal court cases (closed as of 7/31/24) includes housing summons & complaints
- > Processed 24 tort claims (water damage, slip and fall, property damage, etc.) filed against City
- > Processed 9 circuit court cases-jury trial requests
- > Processed 12 Application & Motion for Relief from Judgment requests in municipal court
- > Processed 5 special inspection warrants/abatement warrants
- > Prosecuting 6 foreclosure actions – 3 dismissed, 2 pending, 1 closed
- > Received 12 bankruptcies/probate filings 2022 personal property delinquent tax bills collected in 2023 – 125 delinquent, 79 paid in full, 7 judgments, 39 others

Pending Litigation

- > Defense of declaratory action suit in which the plaintiff alleges the City’s failure to accept ownership of a private road as a public road and to continue to provide maintenance
- > Named party in a declaratory action affecting land, as a mortgagee creditor of one party
- > Completed one foreclosure action for the Community Development Department resulting in recovery of loan
- > Named party in a bank foreclosure as a creditor of the commercial debtor
- > One EEOC claim pending hearing, alleging discrimination in termination of employment
- > Prisoner appeal pending in federal court with no allegations
- > One challenged condemnation compensation award in which City obtained offset judgment against condemned, remanded on appeal for new trial for trial error in admitting 2 of 11 challenged pieces of evidence
- > PFAS related litigation as a filing party and claimant in court approved settlement in Multidistrict Litigation in federal court in South Carolina against manufacturers of aqueous film forming foam, as well as county litigation pending against insurers of settling defendants in Multidistrict Litigation
- > Defense of Board of Review in claim against it alleging improper dismissal of objection to assessment for failure to provide requested income and expense information to assessor

Ordinances

- > Title 19 – Plumbing Code amendments
- > Title 23 – Zoning Code amendments

CITY ATTORNEY

- > Chapter 5.52.090 and 5.52.120 – Pawnbrokers, amended records required and receipt required for statutory compliance
- > Creation of draft 13.66 – Lead and galvanized water service line replacement
- > Chapter 3.25 review of Room Tax for statutory compliance
- > Chapter 2.03 – Ethics for Public Officials and Employees – review and amendments

Other

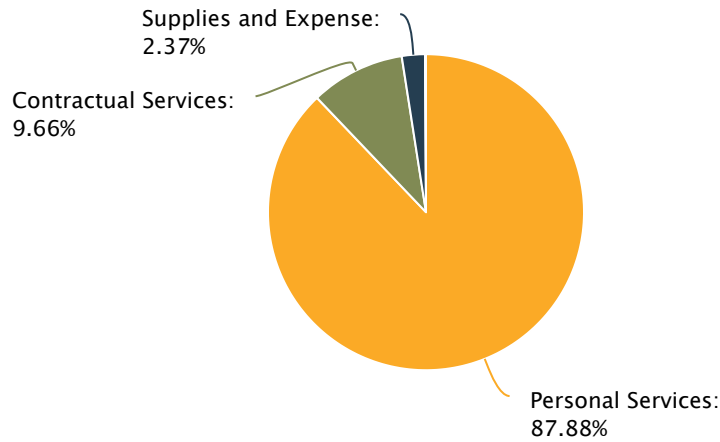
- > Prepared legal memoranda regarding removal of homeless persons' belongings from public areas
- > Prepared legal memorandum concerning the First Amendment and regulation of sound/noise
- > Prosecuted the unlawful expansion of non-conforming use at 1756 N. 2nd Avenue
- > Prepared raze orders for two properties subject to numerous housing code violations
- > Investigate two Fair Housing Complaints
- > Jury trial – OWI 1st case
- > Pursued circuit court action in two separate cases to obtain possession of abused animals
- > Continue insurance review of Intergovernmental Agreement with CCITC, approve lease of space
- > Continue development of contract for services with County Park Department
- > Continue developing standard contract terms and conditions for different contracts for city-wide use
- > Managed calls and complaints on train horns
- > Engaged consultant through performance contracting to manage and administer long-term lead lateral replacement
- > Prepared agreements to facilitate development, both along the riverfront and on the former mall site
- > Continue to handle complex open records requests
- > Updated non-committed parking inventory pursuant to legal obligations to provide parking in downtown
- > Prepared inventory of City leases
- > Collectively bargained contracts for Transit
- > Handled a DPW grievance through settlement at arbitration
- > Handled contracts funded by American Rescue Plan Act dollars

GOALS AND OBJECTIVES:

- 🚩 Update and amend Claims form
- 🚩 Update and amend the Procurement Policy
- 🚩 Continue succession planning by cross-training in department
- 🚩 Complete Office Ethics Guidelines
- 🚩 Continue to work on placing City policies in searchable database
- 🚩 Assist in making further zoning code amendments
- 🚩 Continue to support the Clerk in election related issues
- 🚩 Complete clarification of duties of Parks and Recreation Committee and contract with the County

CITY ATTORNEY

BUDGET:



BUDGET SUMMARY

	2023 Actual	2024			2025		
		Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Proposed
Personal Services	\$ 540,117	\$ 677,088	\$ 677,088	\$ 626,996	\$ 683,354	\$ 683,354	\$ 683,354
Contractual Services	62,649	76,066	76,066	95,349	75,150	75,150	75,150
Supplies and Expense	18,870	22,593	22,593	21,295	18,434	18,434	18,434
Fixed Charges	592	750	750	750	700	700	700
Total Expenses	\$ 622,228	\$ 776,497	\$ 776,497	\$ 744,390	\$ 777,638	\$ 777,638	\$ 777,638
Fines, Forfeits and Penalties	\$ 321	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Charges for Services	-	-	-	10,099	-	-	-
Intergovernmental Charges for services	-	-	-	55	-	-	-
Miscellaneous Revenue	1	-	-	-	-	-	-
Total Revenue	\$ 322	\$ -	\$ -	\$ 10,154	\$ -	\$ -	\$ -

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The 2025 budget is a cost to continue budget. Besides personnel costs, our second largest expense item is outside counsel costs, which remains at \$70,000.

CITY ATTORNEY

BUDGETARY HISTORY:

Year	Expenses	Increase (Decrease) From The Previous Year		Revenues	Increase (Decrease) From The Previous Year	
		Dollar	Percent		Dollar	Percent
2025	\$ 777,638	\$ 1,141	0.15%	\$ -	\$ -	-%
2024	776,497	96,550	0.142	-	-	-%
2023	679,947	40,369	6.31%	-	-	
2022	639,578	25,211	4.10%	-	-	
2021	614,367	(5,804)	(0.94%)	-	-	
2020	620,171	(1,419)	(0.23%)	-	-	
2019	621,590	65,497	11.78%	-	-	
2018	556,093	18,704	3.48%	-	-	
2017	537,389	47,584	9.72%	-	-	
2016	489,805	(220)	(0.05%)	-	-	

HUMAN RESOURCES

ORGANIZATIONAL OBJECTIVE:

We provide customer-driven, service-oriented programs and services to support the City in staffing a highly productive and well-qualified workforce.

MISSION:

Enhance organizational effectiveness by increasing employee's ability to maximize performance and deliver high quality service.

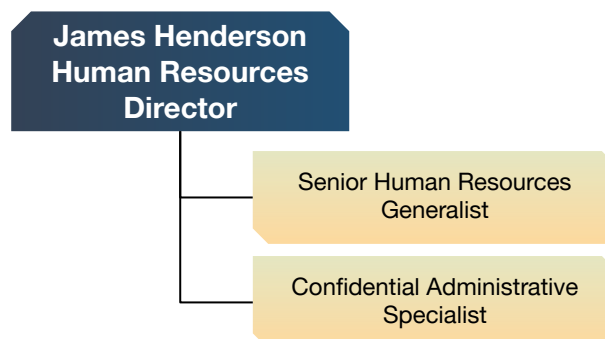
DEPARTMENTAL RESPONSIBILITIES:

The Human Resources Department is accountable for developing and managing a comprehensive human resources program for approximately 345 full and part-time employees that serve the City of Wausau. The Department advises the City Council, Mayor, department heads, supervisors and employees on issues of compensation, benefits, employee relations, recruitment and selection, performance management, risk management and training and development.

DEPARTMENTAL OBJECTIVES:

1. Support the workforce of City Department's so they can focus on their operational objectives delivering services to the Community.
2. Provide the full array of one-stop Human Resources service (recruitment to departure) and enhance the work life of City staff while conforming to the regulatory environment.
3. Provide value added services to our customers and good value to the city.
4. Strive to have a customer service focus that empowers each employee.
5. Look for ways to innovate HR services for the city. Never using "that's the way we have always done things" as an excuse to keep the status quo.
6. Oversee union negotiations with the city's 3 labor unions.
7. Make sure the city is compliant with all state, local, and federal laws.

ORGANIZATIONAL STRUCTURE:



HUMAN RESOURCES

STAFFING LEVELS:

FTE's	Proposed					Adopted					
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00

ACCOMPLISHMENTS:

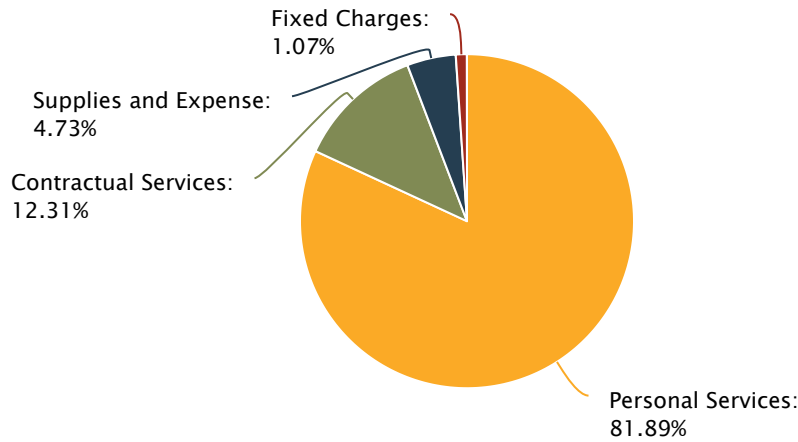
- ✓ Provided service consistent with Department delivery standards.
- ✓ Made several modifications to Employee Handbook.
- ✓ Successfully reclassified positions in salary grades
- ✓ Plan to successfully negotiate labor agreements with the city’s 3 labor unions.
- ✓ Amended Leave donation policy to include employees with less than 1 year of employment.

GOALS:

- 🚩 Continue to foster positive relationships with the Amalgamated Transit Union, Wausau Firefighter Association and Wausau Police Professional Association.
- 🚩 To establish HR as a business partner for the city
- 🚩 To build trust with Department heads and employees
- 🚩 To champion policies that support a growing, high performing organization.
- 🚩 To make sure policies and procedures are consistent with an organization in the 21st century.
- 🚩 To work on items to engage and retain a modern workforce.
- 🚩 To work with Department Heads to define and execute the city’s vision.
- 🚩 To make sure the City of Wausau is an employer of choice in Marathon County.
- 🚩 To champion a fair and equitable compensation system based on data and not emotion.
- 🚩 To improve communication between HR and other city departments.

HUMAN RESOURCES

BUDGET:



BUDGET SUMMARY

	2023 Actual	2024			2025		
		Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Proposed
Personal Services	\$ 375,226	\$ 390,130	\$ 390,130	\$ 392,298	\$ 410,616	\$ 410,616	\$ 410,616
Contractual Services	108,464	61,700	61,700	61,745	61,700	61,700	61,700
Supplies and Expense	19,573	30,550	30,550	30,531	23,700	23,700	23,700
Fixed Charges	3,943	2,000	2,000	5,450	5,350	5,350	5,350
Total Expenses	\$ 507,206	\$ 484,380	\$ 484,380	\$ 490,024	\$ 501,366	\$ 501,366	\$ 501,366
Public Charges for Services	\$ -	\$ -	\$ -	\$ 7,332	\$ -	\$ -	\$ -
Intergovernmental Charges for services	-	-	-	42	-	-	-
Miscellaneous Revenue	1,199	-	-	4,353	-	-	-
Total Revenue	\$ 1,199	\$ -	\$ -	\$ 11,727	\$ -	\$ -	\$ -

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The budget reflects the reduction in travel and training.

BUDGETARY HISTORY:

Year	Expenses	Increase (Decrease) From The Previous Year		Revenues	Increase (Decrease) From The Previous Year	
		Dollar	Percent		Dollar	Percent
2025	\$ 501,366	\$ 16,986	3.51%	\$ -	\$ -	-%
2024	484,380	(7,996)	(1.62%)	-	-	-%
2023	492,376	51,634	11.72%	-	-	
2022	440,742	48,852	12.47%	-	-	
2021	391,890	4,915	1.27%	-	-	
2020	386,975	9,156	2.42%	-	-	
2019	377,819	(139)	(0.04%)	-	-	
2018	377,958	(7,878)	(2.04%)	-	-	
2017	385,836	88,417	29.73%	-	-	
2016	297,419	3,482	1.19%	-	-	

MUNICIPAL COURT

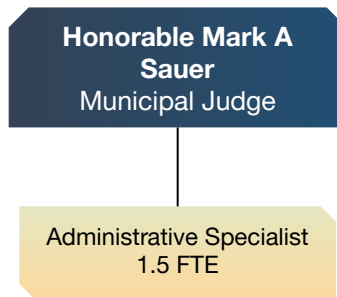
MISSION:

To adjudicate ordinance and traffic violation cases impartially and ensure the legal rights of individuals are safeguarded while the public interest is protected.

DEPARTMENTAL RESPONSIBILITIES:

Municipal Court processes City traffic and ordinance violations. The department maintains all records via the computer system, submits conviction reports to the motor vehicle department, and monitors both past and present fines due. Driver’s license suspensions and registration suspensions and tax intercepts are made from this office for fines not paid. Municipal Court is solely responsible for the state report which is a breakdown of all money collected monthly by the City. The court oversees the peer court program for juvenile violators.

ORGANIZATIONAL STRUCTURE:

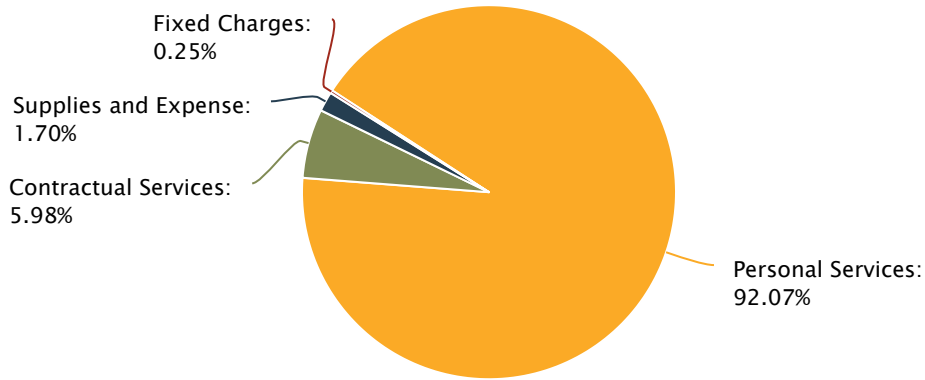


STAFFING LEVELS:

	Proposed					Adopted				
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Total	2.00	2.00	2.00	2.00	2.00	2.00	1.50	1.50	1.50	1.50

MUNICIPAL COURT

BUDGET:



BUDGET SUMMARY

	2023 Actual	2024			2025		
		Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Proposed
Personal Services	\$ 115,926	\$ 122,939	\$ 122,939	\$ 126,607	\$ 127,181	\$ 127,181	\$ 126,928
Contractual Services	6,509	9,300	9,300	8,265	8,250	8,250	8,250
Supplies and Expense	2,634	3,700	3,700	2,995	2,350	2,350	2,350
Fixed Charges	311	350	350	300	350	350	350
Grants, Contributions, Indemnities and Other	-	25,000	25,000	25,000	-	-	-
Total Expenses	\$ 125,380	\$ 161,289	\$ 161,289	\$ 163,167	\$ 138,131	\$ 138,131	\$ 137,878
Fines, Forfeits and Penalties	\$ 273,850	\$ 355,000	\$ 355,000	\$ 278,000	\$ 278,000	\$ 278,000	\$ 278,000
Public Charges for Services	-	-	-	991	-	-	-
Intergovernmental Charges for services	-	-	-	18	-	-	-
Total Revenue	\$ 273,850	\$ 355,000	\$ 355,000	\$ 279,009	\$ 278,000	\$ 278,000	\$ 278,000

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The budget is a cost to continue.

The Wisconsin Statutes prescribe an assessment of not to exceed \$38 for court costs. Based upon the historical collections we are not recovering court costs.

Court Cost Revenues:

2024	82,680
2023	82,680
2022	96,438
2021	82,649
2020	75,648
2019	100,171
2018	122,503

MUNICIPAL COURT

BUDGETARY HISTORY:

Year	Expenses	Increase (Decrease) From The Previous Year		Revenues	Increase (Decrease) From The Previous Year	
		Dollar	Percent		Dollar	Percent
2025	\$ 137,878	\$ (23,411)	(14.51%)	\$ 278,000	\$ (77,000)	(21.69%)
2024	161,289	14,102	9.58%	355,000	(23,000)	(6.08%)
2023	147,187	4,841	3.40%	378,000	38,000	11.18%
2022	142,346	(10,643)	(6.96%)	340,000	35,000	11.48%
2021	152,989	1,883	1.25%	305,000	(74,000)	(19.53%)
2020	151,106	7,452	5.19%	379,000	-	-%
2019	143,654	(8,195)	(5.40%)	379,000	21,000	5.87%
2018	151,849	13,823	10.02%	358,000	(21,000)	(5.54%)
2017	138,026	9,421	7.33%	379,000	24,000	6.76%
2016	128,605	76	0.06%	355,000	-	-%

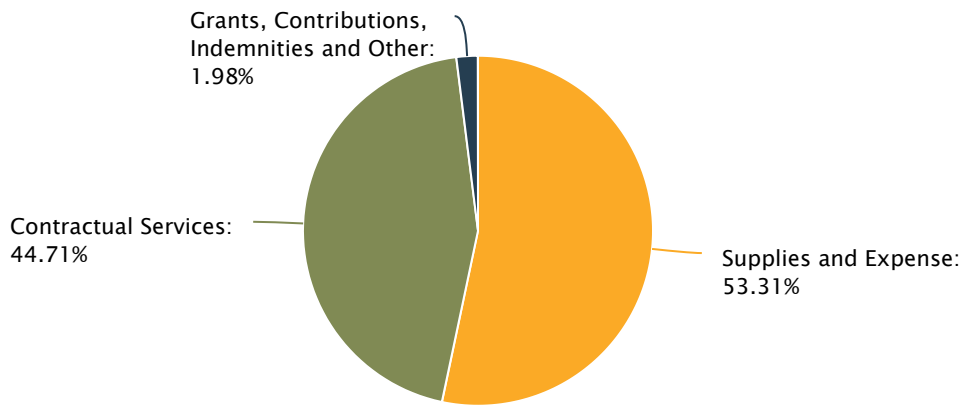
OTHER GENERAL GOVERNMENT

RESPONSIBILITIES:

This organization accounts for activity, both revenue and expenses, that are not directly attributable to a specific department. Examples include: provisions for bad debts, claims and other write offs, City promotion activities such as “Welcome Home to Wausau” merchandise, dues to organizations such as the Alliance of Cities and League of Municipalities, city functions and miscellaneous contractual services. In addition, revenues such as Shared

Shared Revenue, Expenditure Restraint, departmental indirect cost revenues from general government activity, interest income, and PILOT revenue are also recorded here.

BUDGET:



BUDGET SUMMARY

	2023 Actual	2024			2025		
		Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Proposed
Personal Services	\$ 2,200	\$ -	\$ -	\$ 4,285	\$ -	\$ -	\$ -
Contractual Services	94,522	111,400	111,400	89,150	90,150	90,150	90,150
Supplies and Expense	78,001	87,000	87,000	109,660	107,500	107,500	107,500
Grants, Contributions, Indemnities and Other	(2,827)	-	-	5,384	4,000	4,000	4,000
Total Expenses	\$ 171,896	\$ 198,400	\$ 198,400	\$ 208,479	\$ 201,650	\$ 201,650	\$ 201,650
Taxes	\$ 22,490,593	\$ 22,921,746	\$ 22,921,746	\$ 22,887,130	\$ 25,364,430	\$ 25,364,430	\$ 24,303,507
Intergovernmental Revenues	6,106,890	7,357,349	7,357,349	7,296,926	8,055,414	8,055,414	8,055,414
Licenses and Permits	257,759	240,000	240,000	258,000	258,000	258,000	258,000
Public Charges for Services	(2,066)	730,000	730,000	2,800	2,000	2,000	2,000
Intergovernmental Charges for services	1,108,936	-	-	1,020,000	1,020,000	1,020,000	1,020,000
Miscellaneous Revenue	2,382,802	1,366,630	1,366,630	2,286,401	1,171,301	1,171,301	1,171,301
Other Financing Sources	2,221,355	2,221,355	2,221,355	2,221,355	2,221,355	2,221,355	2,221,355
Total Revenue	\$ 34,566,269	\$ 34,837,080	\$ 34,837,080	\$ 35,972,612	\$ 38,092,500	\$ 38,092,500	\$ 37,031,577

OTHER GENERAL GOVERNMENT

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

Revenue show marked increases due to increases in shared revenue and investment income. The other financing sources shows a one time transfer from the Economic Development Fund of \$250,000 to close the fund.

BUDGETARY HISTORY:

Year	Expenses	Increase (Decrease) From The Previous Year		Revenues	Increase (Decrease) From The Previous Year	
		Dollar	Percent		Dollar	Percent
2025	\$ 201,650	\$ 3,250	1.64%	\$ 12,988,070	\$ 794,991	6.52%
2024	198,400	38,400	24.00%	12,193,079	1,839,236	17.76%
2023	160,000	28,500	21.67%	10,353,843	777,829	8.12%
2022	131,500	(10,000)	(7.07%)	9,576,014	106,100	1.12%
2021	141,500	(39,500)	(21.82%)	9,469,914	17,247	0.18%
2020	181,000	(24,000)	(11.71%)	9,452,667	31,420	0.33%
2019	205,000	(5,259)	(2.50%)	9,421,247	-	-%
2018	210,259	(123,000)	(36.91%)	9,421,247	514,411	5.78%
2017	333,259	54,509	19.56%	8,906,836	(406,899)	(4.37%)
2016	278,750	122,150	78.00%	9,313,735	(15)	-%

POLICE DEPARTMENT

MISSION:

The Wausau Police Department strives for excellence and partners with our community to enhance the quality of life.

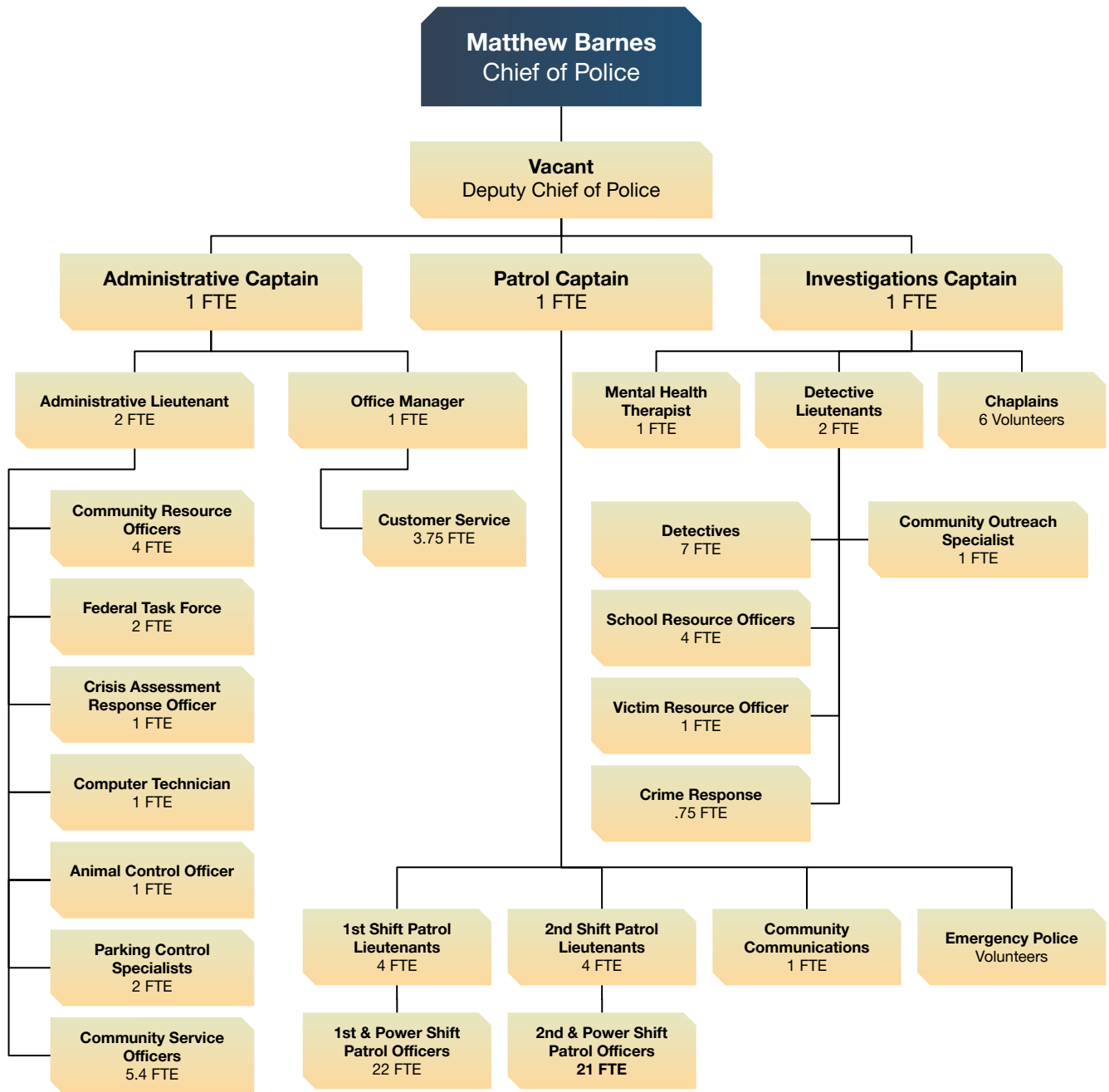
DEPARTMENTAL RESPONSIBILITIES:

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

- > To focus department resources on a pro-active approach to the prevention of criminal activity within the City, in addition to detection, apprehension and prosecution of criminal offenders.
- > To implement community policing and problem-solving strategies while fostering constituent participation and partnership to combat criminal activity. By working with neighborhoods, business leaders, schools, and other government agencies, the Department will actively pursue remedies to their concerns.
- > To facilitate the safe movement of vehicles, pedestrians, and bicycles effectively and efficiently on city streets to reduce improve safety and vehicle accidents through education, awareness, and selective enforcement programs designed to increase safety.
- > To support the City in achieving their strategic goals as established in 2023.
- > To provide a working environment that promotes employee growth and development, while ensuring high-quality, efficient and cost-effective services. The Department will accomplish this through expanded use of active recruitment of applicants, career development, training opportunities and upgraded technology.

POLICE DEPARTMENT

ORGANIZATIONAL STRUCTURE:



STAFFING LEVELS:

	Proposed		Adopted								
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total	94.00	91.50	91.50	90.25	90.25	89.80	87.00	87.00	84.00	84.00	84.00

POLICE DEPARTMENT

THE WAUSAU POLICE DEPARTMENT BUDGET

The Wausau Police Department budget is primarily funded through the City of Wausau levy. We also receive funding from grants and partnerships with the Federal Government, The State of Wisconsin, The Wausau School District, Community Foundations, and other organizations.

Through these partnerships the Wausau Police Department has been able to be responsive to constantly changing community needs and changes in technology. In 2024 we recognized a need for increased community policing in our downtown and parks. Local foundation dollars made it possible to increase our staffing by two officers who are assigned to focus entirely on that area. Although it is too early to identify this initiative as a success, we see progress in public safety, the downtown atmosphere, and our ability to help get individuals in need of help to the appropriate resources.

Also, in 2024 due to the generous grant from the Community Foundation we were able to acquire “Timber” a white lab therapy dog to be utilized by our Wausau East School Resource Officer.

As technology changes and improves, both for those individuals’ committing crimes and the police investigating crimes, the department must adapt and utilize those technologies. New technologies have improved our ability to effectively investigate crime. Unfortunately, technology advancements have proven to be very expensive. All Wausau Police Officers are assigned a body camera. The significant cost of body cameras is the expense of storing the data/video. The City of Wausau maintains license plate reading cameras strategically placed throughout the city. These cameras have been utilized successfully in many, if not most, significant cases with great success. It appears the next technology impacting how police perform their work will include the use of artificial intelligence.

In 2024 the Wausau Police Department added an additional clerical position to assist in addressing the significant increase in open records requests. We are obligated by law to release public records and must redact and evaluate each record appropriately. The new time-consuming component of open records is reviewing audio and video recordings for necessary redactions of any protected information. Our staff must verify all pieces of protected information are redacted, while also ensuring releasable portions are not excluded. This process typically requires staff to watch every second of a recording prior to release. Many incidents involve multiple officer body cameras and squad cameras.

The majority of the Wausau Police Budget is used to fund the 81 authorized sworn positions. Most of these positions are filled by our Patrol Officers, Detectives, and Investigators. The staff of the Wausau Police Department are very busy by industry standards and work hard to serve the citizens of Wausau. Although we work to be engaged with the community, participate in events, and facilitate creative solutions to community issues, our main role is the prevention and investigation of crime and increasing public safety.

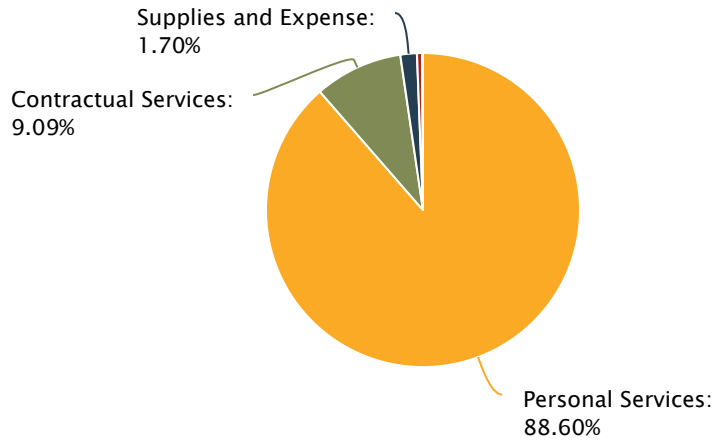
In an average year the Officers of the Wausau Police Department conduct about 6500 traffic stops and investigate more than 1000 traffic crashes. In total, the Wausau Police Department responds to more than 40,000 calls for service each year. Sometimes a call for service can be resolved quickly and other times it can be significantly more complex. When necessary, complex cases are assigned to our detectives who have expertise in evidence collection, scene processing, forensic analysis of computers and phones, subpoenaing information, and interviewing.

Finding the right women and men to serve Wausau as police officers is a difficult task. We accomplish this through our commitment to training, providing the resources necessary for them to be successful, solid leadership, transparency, and an investment in their wellness. We provide resources that support the physical, mental, spiritual, financial, and social health of our staff.

POLICE DEPARTMENT

Every year, policing the City of Wausau gets more challenging and expensive. The expectations we have of our staff are more complex and difficult than ever before. The Wausau Police Department will seek creative solutions and efficiencies to provide the best possible service while being responsible with the citizens tax dollars.

BUDGET:



BUDGET SUMMARY

	2023 Actual	2024			2025		
		Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Proposed
Personal Services	\$ 10,077,613	\$ 11,298,953	\$ 11,491,913	\$ 10,765,083	\$ 12,351,443	\$ 12,351,443	\$ 12,345,104
Contractual Services	1,070,410	1,191,890	1,191,890	1,817,097	1,842,615	1,842,615	1,267,135
Supplies and Expense	205,878	252,103	252,103	243,247	236,920	236,920	236,920
Building Materials	301	1,500	1,500	825	-	-	-
Fixed Charges	71,922	77,123	77,123	74,559	74,623	74,623	74,623
Grants, Contributions, Indemnities and Other	2,249	5,000	5,000	5,000	10,000	10,000	10,000
Capital Outlay	7,945	25,500	75,500	4,871	-	-	-
Other Financing Uses	132,642	-	-	-	-	-	-
Total Expenses	\$ 11,568,960	\$ 12,852,069	\$ 13,095,029	\$ 12,910,682	\$ 14,515,601	\$ 14,515,601	\$ 13,933,782
Intergovernmental Revenues	\$ 10,560	\$ 514,894	\$ 514,894	\$ 12,099	\$ 367,276	\$ 367,276	\$ 367,276
Licenses and Permits	-	-	-	1,190	-	-	-
Public Charges for Services	45,242	39,670	39,670	171,338	39,670	39,670	39,670
Intergovernmental Charges for services	234,177	229,110	229,110	254,359	371,703	371,703	371,703
Miscellaneous Revenue	50,924	200	200	200	213,065	213,065	213,065
Total Revenue	\$ 340,903	\$ 783,874	\$ 783,874	\$ 439,186	\$ 991,714	\$ 991,714	\$ 991,714

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The Police Department budget reflects Beat Patrol and VOCA grants along with the ARPA funded community resource position. The budget also includes the two new officers funded by local foundation grants.

POLICE DEPARTMENT

BUDGETARY HISTORY:

Year	Expenses	Increase (Decrease) From The Previous Year		Revenues	Increase (Decrease) From The Previous Year	
		Dollar	Percent		Dollar	Percent
2025	\$ 13,933,782	\$ 1,081,713	8.42%	\$ 991,714	\$ 207,840	26.51%
2024	12,852,069	998,294	8.42%	783,874	(127,734)	(14.01%)
2023	11,853,775	745,013	6.71%	911,608	226,470	33.05%
2022	11,108,762	626,515	5.98%	685,138	423,980	162.35%
2021	10,482,247	431,867	4.30%	261,158	(154,375)	(37.15%)
2020	10,050,380	293,808	3.01%	415,533	(43,934)	(9.56%)
2019	9,756,572	403,581	4.32%	459,467	116,534	33.98%
2018	9,352,991	220,022	2.41%	342,933	124,600	57.07%
2017	9,132,969	128,013	1.42%	218,333	(71,355)	(24.63%)
2016	9,004,956	31,420	0.35%	289,688	(388,257)	(57.27%)

FIRE DEPARTMENT

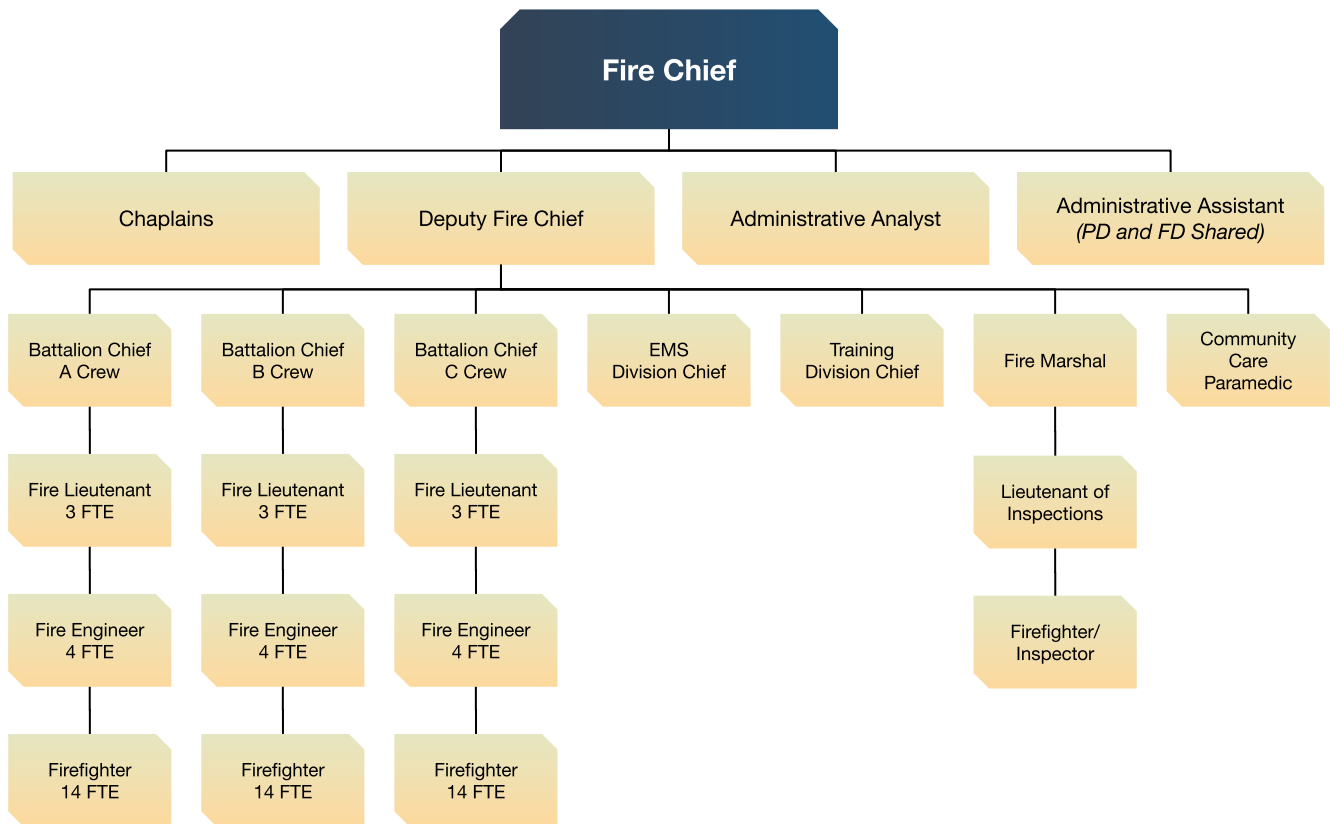
MISSION:

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

DEPARTMENTAL RESPONSIBILITIES:

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

ORGANIZATIONAL STRUCTURE:



STAFFING LEVELS:

	Proposed					Adopted					
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total	75.40	74.40	65.00	62.00	62.00	62.00	61.00	61.00	60.00	60.00	60.00

FIRE DEPARTMENT

ACCOMPLISHMENTS:

- ✓ Approval and acquisition of grant funding to establish the WFD Community Care Paramedic Program aimed at addressing unmet medical needs and preventive care for Wausau residents, with a focus on high utilizers of the 911 system and falls prevention for the elderly population.
- ✓ Submission of an unprecedented number of grant requests in the first quarter of 2024, surpassing all previous years combined, reflecting proactive efforts to secure funding for departmental initiatives.
- ✓ Collaborative effort with Northcentral Technical College to submit a congressional spending request totaling \$3.1 million for the development of a firefighter/paramedic apprenticeship program, enhancing recruitment and training efforts.
- ✓ In April 2024, after being on display at the Fire Department Instructor's Conference (FDIC), WFD acquired a new ambulance manufactured by American Rescue Vehicle (ARV) in April 2024.
- ✓ Completion of cubicle installation in dormitories at Fire Stations One and Station Three in April 2024, providing essential privacy and space for firefighters during overnight shifts.
- ✓ Deputy Chief Justin Pluess' attendance and successful completion of the "Executive Planning" program at the National Fire Academy in February 2024, contributing to strategic leadership development.
- ✓ Implementation of 12 new firefighter/paramedic positions, nine of which were funded through the FEMA Staffing for Fire and Emergency Response (SAFER) Grant.
- ✓ Infrastructure improvements at Station Three in January 2024, including epoxy flooring installation, turn out gear lockers, fresh paint, and turn out gear washer/extractor installation.
- ✓ Continued provision of emergency services standby at various city special events, including a planned second year at the Wings Over Wausau event.
- ✓ Enhanced support for law enforcement through the inclusion of paramedics with Tactical EMS (TEMS) training on the Marathon County Special Weapons And Tactics (SWAT) team and Mobile Field Force team (MFF).
- ✓ The Prevention Division completed a total of 3,279 inspections for 2023. Of those inspections, 348 businesses had a violation documented during the initial inspection. This number also includes 47 Consultation inspections
- ✓ Conducted 22 formal fire investigations in 2023, contributing to fire prevention and safety efforts. The state requirement for any municipal fire department is that every reported fire is investigated. The nonformal investigated fires are completed by the line crews while still on scene.
- ✓ Achievement of various certifications by staff members, including International Association of Arson Investigators (IAAI) Fire Investigation Technician (FIT) and completion of specialized fire investigation programs at the National Fire Academy.
- ✓ Development of an instructional fire safety learning plan for schools and resumption of in-person fire safety programs in 2023.
- ✓ Continued partnership with the Wausau Police Department in providing a Rescue Task Force (RTF) for deployment during acts of violence.
- ✓ Achievement of the Mission: Lifeline Silver Plus Award for vital cardiac care and accreditation of EMS operations through the Commission of Accreditation of Ambulance Services (CAAS) in 2022 and August 2023.

FIRE DEPARTMENT

- ✓ WFD responded to 6,313 EMS requests and 598 fire response incidents in 2023, reflecting increased activity compared to the previous year.
- ✓ Staff completed 15,515 hours of fire and EMS training in 2023.
- ✓ Fundraising efforts for breast cancer awareness through the sale of pink t-shirts during October.
- ✓ Participation of the Honor Guard in various ceremonial events and the support provided by the Wausau Firefighters Community Assistance Foundation to individuals experiencing hardships in the community.
- ✓ WFD continues to partner with the State of Wisconsin in an agreement with the State of Wisconsin to supply firefighters to serve on the WI-1 Rescue Task Force. WI-TF-1 is a multi-disciplined urban search and rescue team with specialty training for the worst disasters. Two members have completed this training in 2024.
- ✓ Utilizing a third-party billing service for the 2023 calendar year, WFD billed a total of \$5,033,738.00 in EMS services. The total revenues collected was \$2,269,583.

GOALS AND OBJECTIVES:

- 🚩 Formulate and enact a comprehensive five-year strategic blueprint for the Wausau Fire Department, delineating key objectives, resource allocation strategies, and performance benchmarks to optimize departmental efficacy and service delivery.
- 🚩 Progress the ongoing formulation of a 5 to 10-year blueprint for the phased replacement of Fire Station One, integrating meticulous planning, stakeholder input, and financial forecasting to ensure seamless transition and operational continuity.
- 🚩 Drive the success of the Community Care Paramedic program by proactively addressing the healthcare needs of elderly citizens, mitigating fall risks, and strategically targeting high-utilization patterns within the 911 system, fostering community wellness and resilience.
- 🚩 Endeavor to achieve an ISO 1 fire insurance rating through rigorous adherence to industry best practices, continuous improvement initiatives, and collaborative engagement with stakeholders to bolster firefighting capabilities and enhance community safety.
- 🚩 Spearhead the implementation of a robust firefighter/paramedic apprenticeship program, designed to cultivate a skilled workforce, bridge critical healthcare gaps, and fortify the department's capacity to deliver high-quality emergency medical services.

Other goals of WFD:

- 🚩 Strive to continually achieve our mission of providing rapid, professional emergency services to protect and enhance our community.
- 🚩 Continue in the effort of entering data into our preplanning software, making it useful in emergency situations.
- 🚩 Review and evaluate how best to report data that is outcome-based.
- 🚩 Increase safety at special events by assisting in planning and providing inspection and standby services.
- 🚩 Continue to successfully educate our community through the many Fire Prevention and Safety programs offered by the Wausau Fire Department.
- 🚩 Aggressively educate our personnel through both internal and external training.
- 🚩 Research and apply for grant funding.

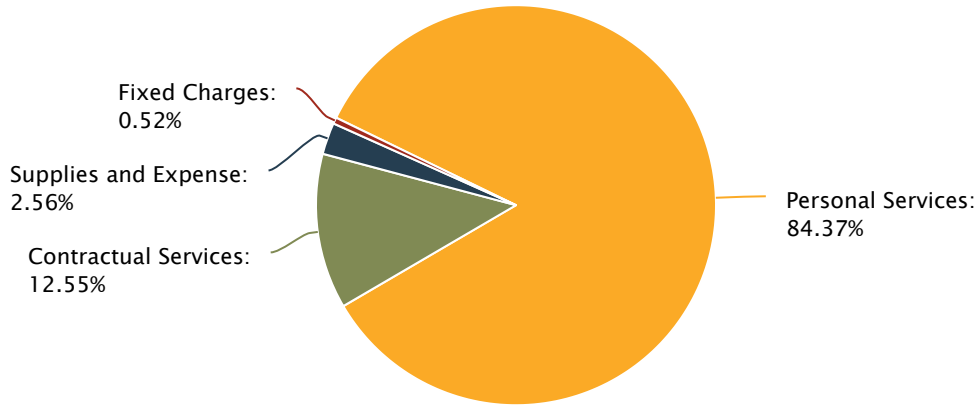
FIRE DEPARTMENT

- ❏ Continue in the advancement of the Succession Management Process.
- ❏ Maintain or create partnerships with entities within our community that have mutual interests or goals.
- ❏ Recruit and retain the best and the brightest and those who are the best fit for the Wausau Fire Department.
- ❏ Continue to provide leadership in the MABAS effort in Marathon County.
- ❏ Continue to recruit the high character and most qualified candidates for open positions.
- ❏ Make accommodations within fire stations for our growing number of female firefighters.

The Wausau Fire Department continues to serve the community when in need. The department has evolved into an All-Hazards preparedness and response entity within the community. EMS calls for service is the number one request for service amounting to 90% of call volume. The need for firefighting, technical rescue capabilities, and hazardous materials emergency response are key drivers to maintaining the department's high level of multi-disciplined expertise. When not busy responding to calls for service department members are in continual training to keep all these skills at a high level.

FIRE DEPARTMENT

BUDGET:



BUDGET SUMMARY

	2023 Actual	2024			2025		
		Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Proposed
Personal Services	\$ 7,621,305	\$ 9,078,706	\$ 9,078,706	\$ 7,859,851	\$ 9,748,155	\$ 9,748,155	\$ 9,742,885
Contractual Services	1,172,937	997,282	997,282	1,938,560	1,017,850	1,017,850	1,449,350
Supplies and Expense	226,803	289,000	289,000	293,422	295,500	295,500	295,500
Building Materials	783	-	-	113	-	-	-
Fixed Charges	55,787	-	-	58,962	60,000	60,000	60,000
Capital Outlay	1,496	-	-	949	-	-	-
Other Financing Uses	(113)	-	-	-	-	-	-
Total Expenses	\$ 9,078,998	\$ 10,364,988	\$ 10,364,988	\$ 10,151,857	\$ 11,121,505	\$ 11,121,505	\$ 11,547,735
Intergovernmental Revenues	\$ 150,247	\$ 932,118	\$ 932,118	\$ 165,929	\$ 1,386,440	\$ 1,386,440	\$ 1,386,440
Public Charges for Services	2,274,968	2,402,500	2,402,500	2,521,942	2,502,500	2,502,500	2,502,500
Intergovernmental Charges for services	56,447	49,000	49,000	76,531	62,000	62,000	62,000
Miscellaneous Revenue	1,621	-	-	18,506	130,000	130,000	130,000
Total Revenue	\$ 2,483,283	\$ 3,383,618	\$ 3,383,618	\$ 2,782,908	\$ 4,080,940	\$ 4,080,940	\$ 4,080,940

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The budget reflects the fire grants including 9 FTE funded by the SAFER grant and 3 FTE funded by ARPA.

BUDGETARY HISTORY:

Year	Expenses	Increase (Decrease) From The Previous Year		Revenues	Increase (Decrease) From The Previous Year	
		Dollar	Percent		Dollar	Percent
2025	\$ 11,547,735	\$ 1,182,747	11.41%	\$ 4,080,940	\$ 697,322	20.61%
2024	10,364,988	1,819,300	21.29%	3,383,618	1,067,318	46.08%
2023	8,545,688	345,476	4.21%	2,316,300	343,848	17.43%
2022	8,200,212	140,837	1.75%	1,972,452	(26,624)	(1.33%)
2021	8,059,375	476,418	6.28%	1,999,076	100,026	5.27%
2020	7,582,957	194,466	2.63%	1,899,050	17,332	0.92%
2019	7,388,491	201,733	2.81%	1,881,718	194,418	11.52%
2018	7,186,758	478,835	7.14%	1,687,300	13,000	0.78%
2017	6,707,923	91,812	1.39%	1,674,300	154,322	10.15%
2016	6,616,111	192,643	3.00%	1,519,978	52,836	3.60%

PUBLIC WORKS DEPARTMENT

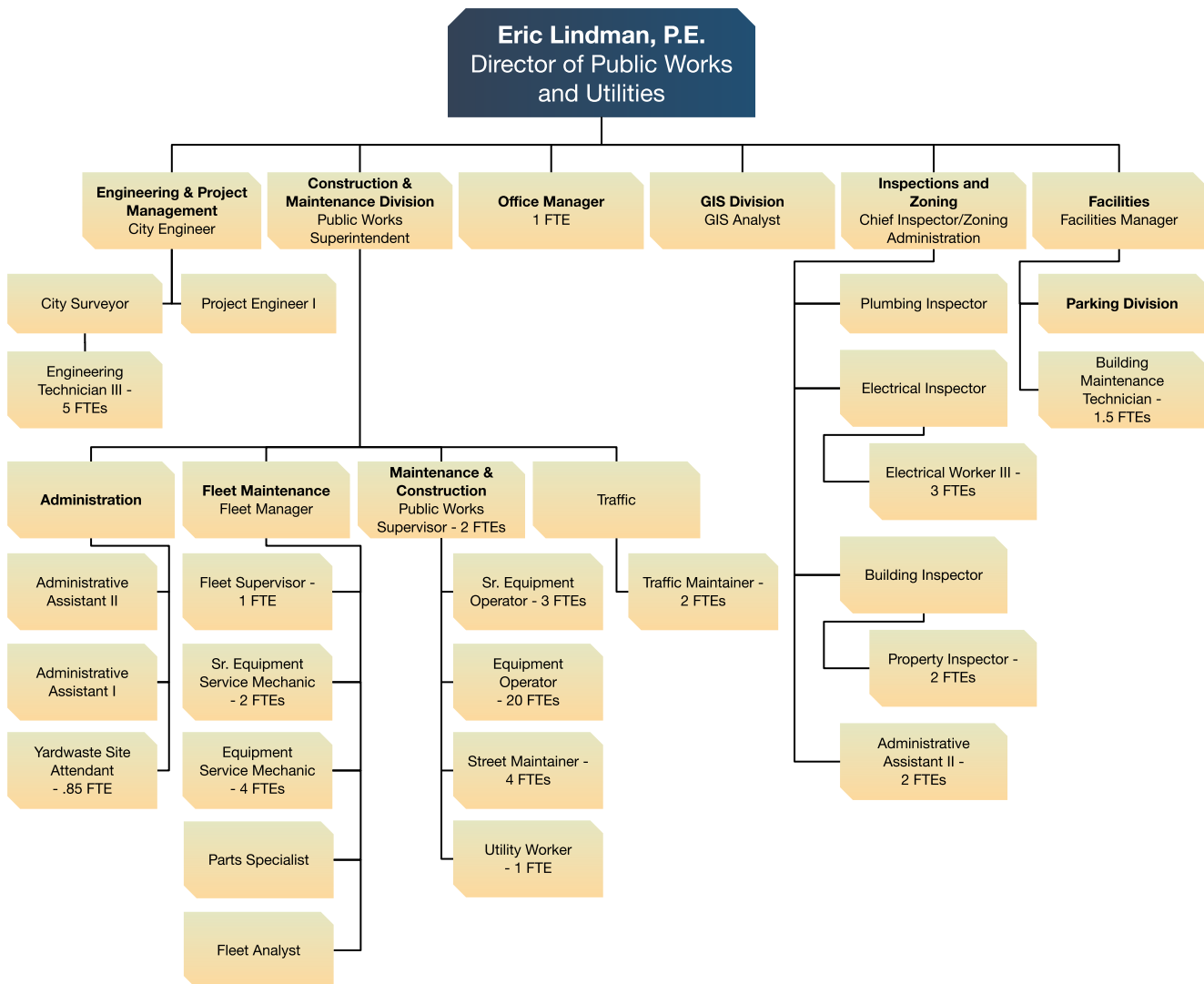
MISSION:

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

DEPARTMENTAL RESPONSIBILITIES:

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

ORGANIZATIONAL STRUCTURE:



PUBLIC WORKS DEPARTMENT

STAFFING LEVELS:

FTE's	Proposed					Adopted				
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Total	70.50	69.00	69.00	69.00	69.00	69.00	68.50	68.50	68.50	68.50

2024 ACCOMPLISHMENTS:

Engineering/Project Management

- ✓ Designed, constructed and administered approximately \$2.5 million in sanitary sewer and water main installation and emergency repair work.
- ✓ Completed design, construction and administration of \$2.5 million in street improvement projects.
- ✓ Designed, managed and administered approximately \$250,000 in the 2024 sidewalk project.
- ✓ Designed, managed and administered approximately \$650,000 in concrete pavement rehabilitation project.
- ✓ Designed, managed and administered approximately \$1.5 million in asphalt overlay projects.
- ✓ Managed and administered \$100,000 pavement marking project.
- ✓ Complied with the Phase 2 Storm Water Permit by updating ordinances, inspecting detention ponds and sampling storm water at outfalls. Also, coordinated an Education Outreach Program.
- ✓ Managed the Illicit Discharge Ordinance.
- ✓ Managed the City storm sewer system which includes piping, outfalls and resident drainage concerns.
- ✓ Assisted numerous residents with sidewalk, roadway and storm water drainage issues.
- ✓ Inspected snow removal complaints.
- ✓ Performed traffic counts and traffic studies on various streets in the City.
- ✓ Coordinated building maintenance and coordinated structural repairs on the four City-owned parking ramps.
- ✓ Provided staff assistance to the Infrastructure and Facilities Committee.
- ✓ Provided Infrastructure and Facilities Committee with traffic counts and speed analysis on several City streets.
- ✓ Construction oversight of Stewart Avenue Reconstruction (STP Urban Funding).
- ✓ Permitting and inspection of all excavation permits.
- ✓ Coordination of streets and infrastructure for mall area redevelopment.
- ✓ Assisted electrical department with construction and maintenance of traffic control signals.
- ✓ Construction oversight of McClellan Street Ramp and Skyway demolition.

Parking Division

- ✓ Assisted Infrastructure and Facilities Committee as needed on downtown parking issues.
- ✓ Inspected and provided maintenance requests for the four City-owned parking garages.

PUBLIC WORKS DEPARTMENT

GIS Division

- ✓ Worked with Horsley Witten Group to provide public information and mapping for lead service laterals (LSL). This included a website created with experience builder for the mapping of the current LSL inventory.
- ✓ Manage and administer Patriot CAMA updates. This includes the creation of spatial views and map services utilized by the Assessment Department.
- ✓ Assisted Clark Dietz and Community Infrastructure Partners with maps and data for the LSL replacement.
- ✓ Managed and administered the ArcGIS Server, ArcGIS Portal, ArcGIS Data Store, ArcGIS Web Adaptor, and Enterprise Geodatabase server. This included patches for servers and compression of the Geodatabases.
- ✓ Updated GIS data and schemas for delineated wetlands, storm utilities, sanitary utilities, water utilities, electrical utilities, property code enforcement, house numbers, sidewalk infrastructure, trails, street projects and street signs.
- ✓ Worked with the Wastewater Division and ITpipes for the installation of new CCTV software. This included the creation of web services and GIS features to function with the new software. Items from NASSCO 7 were reviewed and included in the implementation.
- ✓ Completed over 225 map and data requests from the public, city departments and other public agencies.
- ✓ Provided utility data to the Public Service Commission (PSC).
- ✓ Provided GIS data, LiDAR, and imagery to several consultants: Aspirus, Becher Hoppe, EMCS, ICS, Mi-Tech, Clark Dietz, Founders3, HGA, Strand, Toole Design and WinnTech.
- ✓ Maintain GIS data for storm, water, sanitary and electrical databases. This includes the creation of new fields, sub types, and domains.
- ✓ Updated records and fields in Laserfiche database.
- ✓ Reviewed and critiqued asset management software with CCITC and MMSD for use with water and wastewater utility.
- ✓ Upgraded ArcGIS Enterprise from 10.8.2 to 10.9.1
- ✓ Installed ArcGIS Pro 3.3.1 for GIS users and editors in the utility and engineering departments.
- ✓ Completed ESRI training for Data Engineering, Managing Data Quality Using ArcGIS Data Reviewer, Archiving Data in a Multiuser Geodatabase and ArcGIS Pro Tips and Tricks.

Construction & Maintenance Division (Year End 2023)

- ✓ Maintained a high level of service, including winter maintenance which had 20 plow events.
- ✓ Swept over 6,422 miles of street capturing 4,662 yards of sand and debris.
- ✓ The mowing crews spent 1,267 hours maintaining City properties.
- ✓ The Sign Department repaired/replaced 795 signs.
- ✓ 2,142 visitors, disposed of 283 tons of trash during 2 (Clean it up Wausau) events.
- ✓ Operated the yard waste site serving 31,657 visits by residents and contractors. Recycled 8,094 yards of yard waste.

PUBLIC WORKS DEPARTMENT

- ✓ During leaf pick-up, the department vacuumed 9,147 cubic yards. and baled 1,871 bales of leaves and hauled to the compost areas.
- ✓ 3,829 tons of hot mix asphalt and 126.5 tons of cold mix asphalt were used to patch City streets and sidewalks.
- ✓ 1,094.75 labor hours were spent by the crack-filling crew placing 51,000 pounds of materials.
- ✓ Assisted with the Sealcoating project and sealed 8,189 square yards of streets with slag seal, 50,954 square yards of streets with GSB-88 formula material.
- ✓ 4,968 hours were spent on storm sewer maintenance. 68 storm inlets were repaired. 26 storm manholes were repaired. 751 storm inlets were inspected with 473 storm inlets cleaned. 57.40 cubic yards of material was removed from storm inlets. 521 feet of storm collectors were cleaned. 1.1 cubic yards of material was removed from storm main lines.
- ✓ Set up and tear down of 23 special events.
- ✓ Demolished 5 structures for future development.
- ✓ Abated 5 properties per the order of the Inspections Department.
- ✓ Assisted other departments on Public Works projects in sidewalk replacement, asphalt overlay, curb and gutter maintenance and replacement, Sewer and Water Utility maintenance. Assisted in projects for the Park Department, Community Development, Police Department, Fire Department, Metro Ride, and Inspections Department.
- ✓ Set up and assisted the Clerk's Office with 4 Elections.
- ✓ Maintained 14 service parking lots and 3 parking structures with summer and winter maintenance.
- ✓ A total of 790.5 hours were spent training employees to ensure they are properly trained for safety, compliance, and efficiencies.

Inspections

- ✓ Building permit activity in the city continues to be strong. New housing has been steady, with most of the subdivisions on the east side filling up.
- ✓ Wausau School District has continued with projects approved by referendum. Wausau West and John Muir are about half way through their renovations. Horace Mann is starting work this fall. GD Jones, Hawthorne Hills, Wausau East and Jefferson all had some level of security upgrades.
- ✓ We have had new staff onboarded in 2023. Our permitting software Evolve has been more widely used by city staff A brand new customer portal upgrade is scheduled this fall.
- ✓ Continued onboarding and cross training staff will be a goal in the coming year.
- ✓ Wausau has become fully delegated for commercial building, commercial HVAC, plumbing, fire alarms, and fire sprinkler plans. We have contracted with E-Plan Exam to complete this work. Wausau is also delegated to do health care plumbing plan reviews. This is helpful with Wausau being a medical hub.
- ✓ Staff completed 4,240 inspections of building and sub-contractor work in 2023.
- ✓ Plumbing inspection has been working with Wausau Water Works on the Lead Service Line replacement program. We have been helping with gearing up for a major LSL program over the next several years.
- ✓ Wausau inspections division has been serving as the inspection contact with the city of Schofield since 2016.

PUBLIC WORKS DEPARTMENT

- ✓ In 2021 Wausau contracted to provide commercial inspection services to the Village of Rib Mountain. Several projects have been completed in the last year, including Jersey Mike's, Lounge Bar, other remodeling. We are in the process of renewing our contract for commercial services for another 4 years. E-Plan Exam has been contracted to serve as the plan reviewer.
- ✓ In 2023, 56% of the property code cases were generated by inspectors. 51% of all cases were rental properties. Both numbers were slightly lower than last year.
- ✓ 251 municipal citations were issued and 10 total summons and complaints were issued in 2023. This numbers are similar to previous years.
- ✓ Our staff were able to review an initial case inspection within 2 days 97.83% of the time.

Electrical

- ✓ Umbrella's and festoon lighting over 3rd Street.
- ✓ Hanging Veteran Banners on Grand Ave.
- ✓ All Holiday decor installed.
- ✓ Converted 700 street lighting fixtures to LED
- ✓ Serviced and maintained over 2,200 streetlights.
- ✓ Serviced and maintained 43 traffic signal intersections.
- ✓ Located all City-owned electrical for Digger's Hotline requests.
- ✓ Maintained lighting in two City-owned parking lots and three parking ramps.
- ✓ Replaced ROAM system on fixtures throughout the city to control new LED lighting Control system, Ubicquia.
- ✓ Maintained electrical and runway lighting at the Wausau Downtown Airport.
- ✓ Assisted the Water and Wastewater Utility with electrical needs.
- ✓ Removed LED lighting from the McClellan Ramp before demolition.

2025 GOALS AND OBJECTIVES:

- 🚩 Establish a safety training and certification program Department wide.
- 🚩 Pursue and apply for other funding sources to assist in offsetting city project expenses.
- 🚩 Create efficiencies in procurement of services and methods for purchasing and contracting.
- 🚩 Implement new technology and equipment to optimize staff time and resources.
- 🚩 Provide access to training for employees in order to expand knowledge and skills.

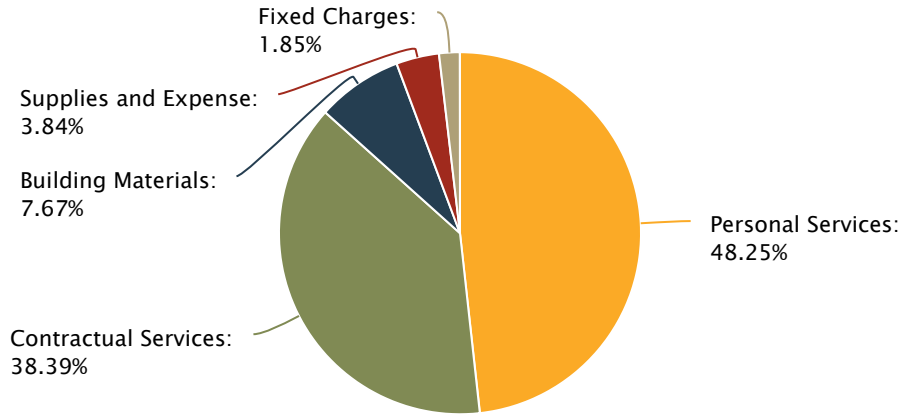
PUBLIC WORKS DEPARTMENT

DEPARTMENT STATISTICS:

	2023	2022	2021	2020	2019	2018	2017	2016	2015
Building Permits Issued									
Residential	2,097	2,294	2,344	2,153	2,243	1,979	1,683	1,416	1,180
Non-Residential	572	478	460	438	655	499	848	274	211
Total Construction Value (Millions)									
Residential	25.15	22.99	26.48	19.10	21.03	18.31	16.68	11.87	13.38
Non-Residential	164.02	90.81	129.26	211.50	88.88	88.01	121.04	73.20	71.94
Yardwaste									
Yardwaste Visits	31,657	30,242	29,719	36,002	17,780	36,002	34,929	36,604	-
Large Item Clean Up Waste Removal and Recycling (tons)	283	256	272	427	420	392	-	462	427
Stormwater Maintenance									
Catch Basins Cleaned	823	705	896	212	554	212	635	590	1129
Stormsewer Miles	133	135	136	132	134	132	134	143	143
Miles of Streets Swept	6,422	7,331	6,696	6,590	4,853	6,590	5,006	5,073	6,139
Yards of Sand Recovered during Sweeping	3,404	4,662	3,836	2,517	3,963	2,868	2,899	2,517	3,963
Street Maintenance									
Miles of Streets	266	266	266	266	266	260	260	259	259
Inches of Snowfall	54.25	62.4	47	105	33	105	96.8	51.2	44
Tons of asphalt applied to potholes	3,829	2,725	1,592	2,997	1,135	4,291	2,997	1135	496
Events supported	23	25	19	34	7	34	36	34	27
Property Maintenance									
Number of snow removal notices	203	219	129	297	205	180	297	205	95
Code Enforcement (Housing/Property Maintenance)									
Number of Complaints	2,605	3,117	3,222	3,479	2,813	3,479	2,877	3,101	3,658
Number of Violations	4,334	6,245	6,214	6,696	5,790	6,696	5,428	5,736	6,742
Weed Notices Issued	533	901	725	863	685	863	806	829	585
Abatements	5	4	2	6	3	6	2	10	15
Demolition									
Structures Demolished	5	1	3	19	6	19	7	26	23

PUBLIC WORKS DEPARTMENT

BUDGET:



BUDGET SUMMARY

	2023 Actual	2024			2025		
		Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Proposed
Personal Services	\$ 4,959,013	\$ 5,226,458	\$ 5,226,458	\$ 5,259,044	\$ 5,500,499	\$ 5,500,499	\$ 5,496,873
Contractual Services	5,142,222	4,463,938	4,413,938	5,996,818	4,832,010	4,832,010	4,374,210
Supplies and Expense	427,977	442,617	442,617	538,705	437,484	437,484	437,484
Building Materials	988,018	918,355	918,355	909,377	874,200	874,200	874,200
Fixed Charges	172,159	168,020	168,020	155,832	211,017	211,017	211,017
Capital Outlay	34,148	3,500	53,500	17,089	-	-	-
Other Financing Uses	(530,181)	-	-	-	-	-	-
Total Expenses	\$ 11,193,356	\$ 11,222,888	\$ 11,222,888	\$ 12,876,865	\$ 11,855,210	\$ 11,855,210	\$ 11,393,784
Intergovernmental Revenues	\$ 3,038,614	\$ 3,107,404	\$ 3,107,404	\$ 3,158,217	\$ 3,158,217	\$ 3,158,217	\$ 3,203,805
Licenses and Permits	620,908	327,000	327,000	574,250	344,200	344,200	344,200
Public Charges for Services	78,076	98,000	98,000	176,599	87,200	87,200	87,200
Intergovernmental Charges for services	31,206	-	-	40,699	18,000	18,000	18,000
Miscellaneous Revenue	111,894	40,000	40,000	20,803	450	450	450
Total Revenue	\$ 3,880,698	\$ 3,572,404	\$ 3,572,404	\$ 3,970,568	\$ 3,608,067	\$ 3,608,067	\$ 3,653,655

BUDGETARY HISTORY:

Year	Expenses	Increase (Decrease) From The Previous Year		Revenues	Increase (Decrease) From The Previous Year	
		Dollar	Percent		Dollar	Percent
2025	\$ 11,393,784	\$ 170,896	1.52%	\$ 3,653,655	\$ 81,251	2.27%
2024	11,222,888	362,775	3.34%	3,572,404	24,954	0.70%
2023	10,860,113	1,034,233	10.53%	3,547,450	(14,296)	(0.40%)
2022	9,825,880	408,237	4.34%	3,561,746	58,838	1.68%
2021	9,417,643	206,847	2.25%	3,502,908	67,380	1.96%
2020	9,210,796	323,643	3.64%	3,435,528	288,593	9.17%
2019	8,887,153	120,713	1.38%	3,146,935	30,403	0.98%
2018	8,766,440	217,637	2.55%	3,116,532	193,312	6.61%
2017	8,548,803	136,962	1.63%	2,923,220	50,301	1.75%
2016	8,411,841	222,714	2.72%	2,872,919	(34,170)	(1.18%)

PARK, RECREATION AND FORESTRY DEPARTMENT

MISSION:

Adaptively manage our park and forest lands for natural resource sustainability while providing healthy recreational opportunities and unique experiences making our County a desirable place to live, work and play.

DEPARTMENTAL RESPONSIBILITIES:

Pursuant to Wisconsin Statute 27.075 the city entered into an agreement with Marathon County to manage the city parks. Marathon County Parks Department is responsible for the overall operations of the Wausau and Marathon County park systems. The Wausau park system includes the parks, recreation and urban forestry facilities and programs. Daily and long term goals include the safe and efficient delivery of quality parks, recreation and urban forestry facilities and programs, and sport and special event support. Work includes: facility design, construction and maintenance, program planning and delivery, personnel management, financial management, public information, fleet and equipment management, short and long range planning, land acquisition, and enforcement of ordinances. In addition, the department provides boulevard mowing and sidewalk snow removal on major thoroughfares and tree, shrub, turf and flower maintenance in the Central Business District and City administrative sites. The City appropriate and pays the County monthly for costs associated with maintaining and managing the City parks.

ORGANIZATIONAL STRUCTURE:

STAFFING LEVELS:

	City Effort	Proposed					Adopted				
		2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Total	20.19	-	44.00	40.58	40.58	40.58	40.58	40.58	40.58	38.00	37.00

DEPARTMENT RESULTS AND STATISTICS:

37 Parks, 350 Acres, 26,000 Street Trees, 16 Tennis Courts,

7 Pickleball Courts, 15 Sports Fields, 3 Sledding Hills, 2 Recreational Ice Rinks, 6 Basketball Courts,

3 Outdoor Swimming Pools, 4 Boat Landings, 1 Skateboard Park, 4 Shelter Buildings, 11 Open Air Shelters, 1 Snow Tubing Facility, 1 Community Square, 1 Handicapped Accessible Kayak and Canoe Launch, 7.35 Miles of River Edge Trail, 1 Wharf with Finger Docks and Kayak Launches, 1 Inclusive Playground (JoJo’s Jungle), and 3 Playgrounds with Poured in Place Safety Surfacing.

ACCOMPLISHMENTS:

- ✓ Provided over 350 acres of park lands and facilities in 37 locations to the public in a safe, well maintained and attractive condition.
- ✓ In 2024 served approximately 16,661 patrons at three outdoor swimming pools and sold 754 annual swim passes.
- ✓ In 2024 provided swim lessons to 541 individuals, up from 501 in 2024, and tennis lessons to 200 individuals

PARK, RECREATION AND FORESTRY DEPARTMENT

- ✓ Added new programs including: Imaginarium Explorers, Toddler Time, Youth Fishing Clinic, Fin-Feast Fish Culinary Program, Bait Crafting Workshop, Nerf Wars, and Junior Golf Program.
- ✓ Continued to grow our Outdoor Adventure program by doubling enrollment and hosting full day sessions.
- ✓ Hosted the annual Eggstravaganza Easter Egg Hunt – Securing a \$1,500 sponsorship from the Kiwanis Club.
- ✓ Partnered with the Wausau Fire Department to install 3 24/7 AED SaveStations within City Parks and received a \$16,000 Community Impact grant from the Community Foundation of Northcentral WI.
- ✓ Partnered with the Library to host five free children’s concerts at Oak Island Park.
- ✓ Continuing our second Movie in the Park Series at the 400 block. Were able to host 6 nights of movies which were fully fund this series through sponsors and grants.
- ✓ Partnered with the AmeriCorps to help run summer programming.
- ✓ Provided proگرامing 4 days a week throughout the summer to over 313 kids through the school districts G2M program.
- ✓ Hosted lifeguard games, giving our summer lifeguards a chance to bond while having a fun morning of competition.
- ✓ Instructed 3 lifeguard classes and class hiring 43 new staff to run the pools and recreation programs for the summer.
- ✓ Provided playing fields for over 2,500 youth involved in organized baseball, softball and soccer.
- ✓ Removed 406 Ash trees as part of the 15 year Emerald Ash Borer Management Plan
- ✓ Planted 524 trees, removed 600 non-ash trees, pruned 5,500 trees and responded to storm events.
- ✓ Chemical treatment of over 742 ash street trees as part of the Emerald Ash Borer management plan.
- ✓ Supported hundreds of private and community group events including Chalkfest, Blues Fest, Festival of Arts, Concerts on the Square, local performances, free shows, fundraisers, festivals and races.
- ✓ Published two seasonal recreation guides.
- ✓ Sylvan Hill Park- Served 2,015 users during public tubing and 2,027 users during private rentals for a total of 4,042 youth and adults.
- ✓ Installed 3 memorial benches
- ✓ Continued invasive species control program on Buckthorn, honeysuckle and Garlic Mustard at Oak, Fern Island, Riverside and Barker Stewart Island, utilizing goats on Barker Stewart Island.
- ✓ Continued cooperative provision of City services with Public Works including boulevard, event support, storm cleanup and river clean-up.
- ✓ Provided and maintained flowers at over 40 locations and hung 110 self-watering flower baskets
- ✓ Partnerships: Maintained program partnerships with Wausau School District, Marathon County Health Department, Safe Kids of Wausau, Marathon County Public Library, Wausau Fire Department, Wausau Noon Optimist, Wausau Kiwanis Club, Trapp River Golf Course, Children’s Imaginarium, North Central Technical College, NCHC, and the Humane Society of Marathon County.
- ✓ Athletic Park: worked in partnerships with Woodchucks to install new video board.
- ✓ Athletic Park: worked in partnership with Woodchucks to plan and install synthetic turf on the infield.

PARK, RECREATION AND FORESTRY DEPARTMENT

- ✓ Athletic Park: replaced deteriorated pillar caps for safety and aesthetics.
- ✓ Brockmeyer: renovated press box and replaced backstop for the baseball diamond.
- ✓ Brockmeyer: completed concrete leveling around restroom for ADA compliance.
- ✓ Brockmeyer: Earth Day planting of fruit orchard for resident use
- ✓ JoJo's Jungle: Organized Chamber of Commerce leadership group's re-landscaping of playground.
- ✓ River Edge Trail: Managed a maintenance contract.
- ✓ Worked with Wausau Whitewater during their improvements to the Whitewater course.
- ✓ Riverlife: reprogrammed the leaper jet so they are fully operational.
- ✓ Riverlife: installed louvered fence to promote efficient operation of heating/cooling system.
- ✓
- ✓ 400 Block: Repaired the caulking around the stage, installed a touch pad on the spray pad, and will install the safety bollards in the fall.
- ✓ Kaiser, Memorial and Schulenburg Pools: Resurfaced the slides at Memorial and Schulenburg pools, repaired the heater at Kaiser, refinished the slide stairs at Kaiser and battled bees at Kaiser.
- ✓ Oak Island Park: Construction contract was awarded for new skate park. Construction will begin in spring 2025.
- ✓ Stewart Park – Repaired stone retaining walls and steps.
- ✓ Tenth Street Park: re-set stone and tuck pointing of retaining wall. Temporary work until funding available to properly address wall.
- ✓ Sylvan Hill Park: Took the department 52 days to make snow due to low snow fall and warmer temperatures
- ✓ Completed new restroom at Oak Island Park.
- ✓ Alexander Airport Park: Converted the tennis courts to pickleball courts and received a \$25,000 donation.
- ✓ Continue to work closely with Wausau PD on homelessness in the parks and public spaces.
- ✓ Maintain and utilize CivicRec recreation software department wide.
- ✓ Accepted donation of lot by Athletic Park for accessible parking.
- ✓ All drinking fountains throughout the parks have been replaced with new ADA compliant fountains.

GOALS AND OBJECTIVES:

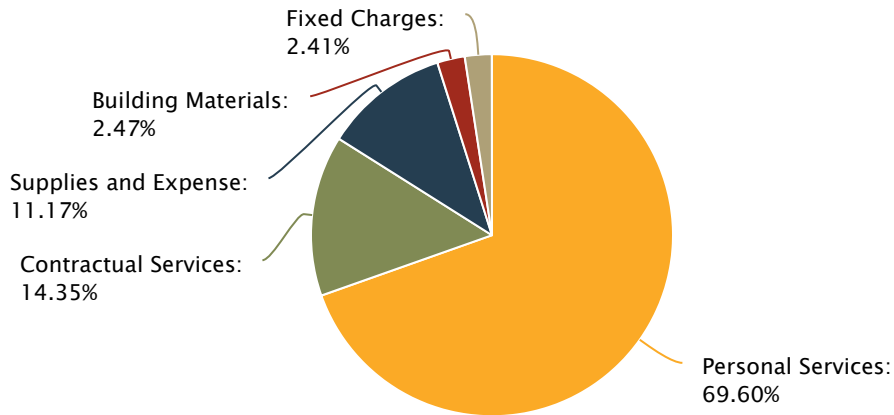
- ✚ Operate all facilities in a safe, clean and attractive manner.
- ✚ Conduct recreation programs in a fun, safe and cost-effective manner.
- ✚ Support and promote events of community interest.
- ✚ Continue a pre-emptive tree removal and replacement program as part of the Emerald Ash Borer Management Plan.
- ✚ Continue playground replacement program.
- ✚ Continue cooperative provision of City services with the Department of Public Works.

PARK, RECREATION AND FORESTRY DEPARTMENT

- ▣ Continue Departmental Energy Conservation Program.
- ▣ Maintain, encourage and expand community partnerships.
- ▣ Complete ADA Title II assessment and initiate an action plan.
- ▣ Vegetation management of Barker Stewart Island.
- ▣ Adopt the updated the Comprehensive Outdoor Recreation Plan
- ▣ Organize a citizen group to look at potential funding options to improve the Skate Park
- ▣ Complete the Skate Park renovation.
- ▣ Assist in identifying usage of Riverlife concession stand.
- ▣ Address 10th St retaining wall.

PARK, RECREATION AND FORESTRY DEPARTMENT

BUDGET:



BUDGET SUMMARY

	2023 Actual	2024			2025		
		Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Proposed
Personal Services	\$ 2,260,659	\$ 2,461,261	\$ 2,461,261	\$ 992,288	\$ 2,471,222	\$ 2,471,222	\$ 2,471,222
Contractual Services	482,681	494,607	494,607	485,158	509,517	509,517	509,517
Supplies and Expense	325,620	390,383	390,383	310,538	396,488	396,488	396,488
Building Materials	76,346	100,900	100,900	57,700	87,600	87,600	87,600
Fixed Charges	73,703	80,390	80,390	53,643	85,693	85,693	85,693
Total Expenses	\$ 3,219,009	\$ 3,527,541	\$ 3,527,541	\$ 1,899,327	\$ 3,550,520	\$ 3,550,520	\$ 3,550,520
Public Charges for Services	\$ 389,802	\$ 382,170	\$ 382,170	\$ 374,289	\$ 348,300	\$ 348,300	\$ 348,300
Miscellaneous Revenue	2,709	7,000	7,000	30,968	2,000	2,000	2,000
Other Financing Sources	12,352	-	-	-	-	-	-
Total Revenue	\$ 404,863	\$ 389,170	\$ 389,170	\$ 405,257	\$ 350,300	\$ 350,300	\$ 350,300

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The budget reflects cost to continue.

DEPARTMENT RESULTS AND STATISTICS:

39 Parks, 350 Acres, 26,000 Street Trees, 18 Tennis Courts, 7 Pickleball Courts, 15 Sports Fields, 4 Sledding Hills, 3 Recreational Ice Rinks, 1 Hockey Rink, 6 Basketball Courts, 3 Outdoor Swimming Pools, 4 Boat Landings, 1 Skateboard Park, 4 Shelter Buildings, 11 Open Air Shelters, 1 Snow Tubing Facility, 1 Community Square, 1 Handicapped Accessible Kayak and Canoe Launch, 7.35 Miles of River Edge Trail, 1 Wharf with Finger Docks and Kayak Launches, 1 Inclusive Playground (JoJo’s Jungle), and 3 Playgrounds with Poured in Place Safety Surfacing.

PARK, RECREATION AND FORESTRY DEPARTMENT

BUDGETARY HISTORY:

Year	Expenses	Increase (Decrease) From The Previous Year		Revenues	Increase (Decrease) From The Previous Year	
		Dollar	Percent		Dollar	Percent
2025	\$ 3,550,520	\$ 22,979	0.65%	\$ 350,300	\$ (38,870)	(9.99%)
2024	3,527,541	183,658	5.49%	389,170	20,428	5.54%
2023	3,343,883	169,822	5.35%	368,742	17,194	4.89%
2022	3,174,061	65,378	2.10%	351,548	23,001	7.00%
2021	3,108,683	34,512	1.12%	328,547	1,232	0.38%
2020	3,074,171	191,669	6.65%	327,315	22,082	7.23%
2019	2,882,502	178,202	6.59%	305,233	(12,881)	(4.05%)
2018	2,704,300	59,693	2.26%	318,114	(50,628)	(13.73%)
2017	2,644,607	70,547	2.74%	368,742	50,176	15.75%
2016	2,574,060	121,964	4.97%	318,566	7,868	2.53%



**SPECIAL
REVENUE FUNDS**

CONSOLIDATED EXPENDITURES AND REVENUES - SPECIAL REVENUE FUNDS

EXPENSES

	228 Environmental Clean Up Fund	230 Community Development Fund	231 Community Development Grant Fund	251 Room Tax Fund	252 Public Access Fund
510 - Personal Services-Expenses	30,807	1,517,110	-		30,563
520 - Contractual Services-Expenses	127,700	38,431	6,520	-	15,563
530 - Supplies and Expense-Expenses	-	32,050	16,225	-	2,185
550 - Fixed Charges-Expenses	33,000	3,410	-		213
570 - Grants, Contributions, Indemnities and Other-Expenses		-	-	763,976	
580 - Capital Outlay-Expenses			-		14,000
590 - Other Financing Uses-Expenses				486,157	
Total Expenses	191,507	1,591,001	22,745	1,250,133	62,524

REVENUES

	228 Environmental Clean Up Fund	230 Community Development Fund	231 Community Development Grant Fund	251 Room Tax Fund	252 Public Access Fund
410 - Taxes-Revenues		452,888		1,000,133	
430 - Intergovernmental Revenues-Revenues	-	825,670	-	-	
440 - Licenses and Permits-Revenues					54,600
450 - Fines, Forfeits and Penalties-Revenues					
460 - Public Charges for Services-Revenues	91,000	-			15,100
480 - Miscellaneous Revenue-Revenues	-	219,704	-		-
490 - Other Financing Sources-Revenues		127,167	-		
Total	91,000	1,625,429	-	1,000,133	69,700

	253 Recycling Fund	255 Economic Development Fund	267 Animal Control Fund	278 400 Block Fund	289 Hazardous Material Response Fund	Total
510 - Personal Services-Expenses	133,415	-	44,048		39,091	1,795,034
520 - Contractual Services-Expenses	737,000	31,000	88,000		6,920	1,051,134
530 - Supplies and Expense-Expenses	10,000	350	10,100		40,000	110,910
550 - Fixed Charges-Expenses	48,500	-	-			85,123
570 - Grants, Contributions, Indemnities and Other-Expenses		-				763,976
580 - Capital Outlay-Expenses						14,000
590 - Other Financing Uses-Expenses	-		-			486,157
	928,915	31,350	142,148	-	86,011	4,306,334

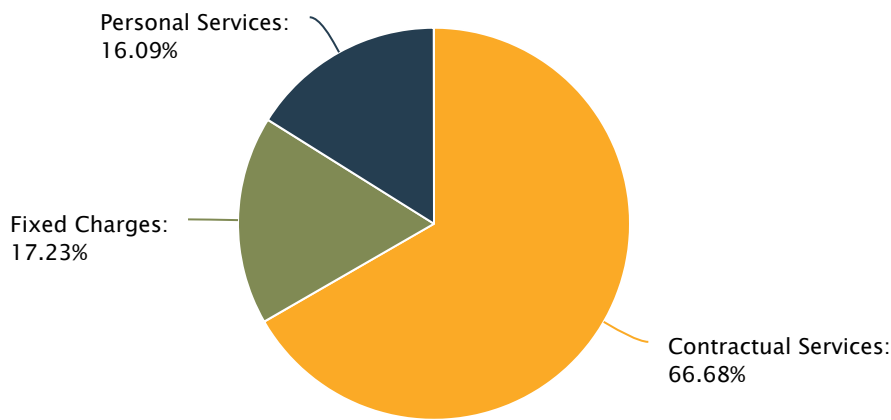
	253 Recycling Fund	255 Economic Development Fund	267 Animal Control Fund	278 400 Block Fund	289 Hazardous Material Response Fund	Total
410 - Taxes-Revenues	780,815		45,348			2,279,184
430 - Intergovernmental Revenues-Revenues	147,400				81,000	1,054,070
440 - Licenses and Permits-Revenues	700		88,300			143,600
450 - Fines, Forfeits and Penalties-Revenues			5,200			5,200
460 - Public Charges for Services-Revenues			3,300			109,400
470 - Intergovernmental Charges for services-Revenues	-		-		20,000	20,000
480 - Miscellaneous Revenue-Revenues		-	-		-	219,704
490 - Other Financing Sources-Revenues						127,167
	928,915	-	142,148	-	101,000	3,958,325

ENVIRONMENTAL CLEAN UP FUND

MISSION:

This fund accounts for the financial transactions related to maintaining the gas extraction system and cover at the Holtz Krause Site and other environmental clean up efforts and costs including the SuperFund Site, Riverside park and 1600 Cleveland Avenue..

BUDGET:



BUDGET SUMMARY

	2023 Actual	2024			2025		
		Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Proposed
Personal Services	\$ 23,878	\$ 52,670	\$ 52,670	\$ 25,016	\$ 30,873	\$ 30,873	\$ 30,807
Contractual Services	397,367	117,000	142,550	199,794	127,700	127,700	127,700
Supplies and Expense	166	-	-	275	-	-	-
Fixed Charges	22,618	26,000	26,000	33,000	33,000	33,000	33,000
Total Expenses	\$ 444,029	\$ 195,670	\$ 221,220	\$ 258,085	\$ 191,573	\$ 191,573	\$ 191,507
Intergovernmental Revenues	\$ 57,798	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Charges for Services	90,263	-	-	91,000	91,000	91,000	91,000
Miscellaneous Revenue	17,414	98,000	98,000	-	-	-	-
Total Revenue	\$ 165,475	\$ 98,000	\$ 98,000	\$ 91,000	\$ 91,000	\$ 91,000	\$ 91,000

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

This fund accumulates costs associated with the monitoring of the Holtz Krause site. The annuity insurance payments into the fund ended in 2019. Ongoing revenues represent reimbursements related to the Superfund site with Wausau Chemical, Marathon Electric and the city. The Common Council has authorized spending from this fund for remediation related to Cleveland Avenue and Riverside Park. This activity is reducing the accumulated reserves.

ENVIRONMENTAL CLEAN UP FUND

FUND BALANCE HISTORY AND PROJECTIONS:

2024	\$ 905,967
2023	1,047,871
2022	1,326,427
2021	1,410,362
2020	1,546,261
2019	1,725,088
2018	1,776,029
2017	1,765,386
2016	1,752,827
2015	1,714,811
2014	1,685,936
2013	1,810,082

BUDGETARY HISTORY:

Year	Expenses	Increase (Decrease) From The Previous Year		Revenues	Increase (Decrease) From The Previous Year	
		Dollar	Percent		Dollar	Percent
2025	\$ 191,507	\$ (4,163)	(2.13%)	\$ 91,000	\$ (7,000)	(7.14%)
2024	195,670	(1,853)	(0.94%)	98,000	44,000	81.48%
2023	197,523	16,000	8.81%	54,000	14,000	35.00%
2022	181,523	(16,000)	(8.10%)	40,000	(14,000)	(25.93%)
2021	197,523	43,160	27.96%	54,000	(26,000)	(32.50%)
2020	154,363	5,000	3.35%	80,000	(62,410)	(43.82%)
2019	149,363	(4,224)	(2.75%)	142,410	62,410	78.01%
2018	153,587	(15,394)	(9.11%)	80,000	-	-%
2017	168,981	100,000	144.97%	80,000	17,590	28.19%
2016	68,981	(1,000)	(1.43%)	62,410	-	-%

COMMUNITY DEVELOPMENT FUND

MISSION:

The Community, Planning and Economic Development Department:

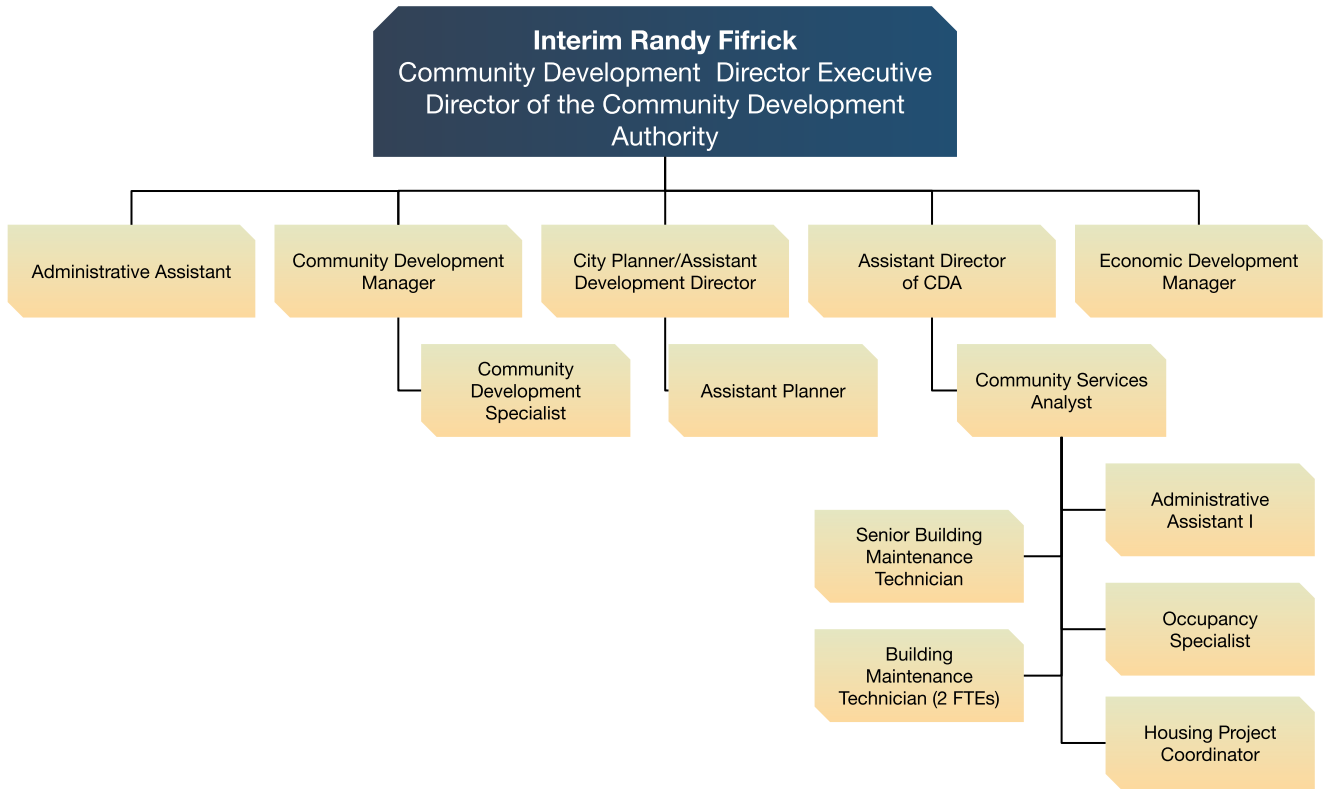
- > Strives to be caring professionals who work for community change, advocate for good urban planning and design, champion economic development, and seek sustainable solutions.
- > Works to make Wausau better by valuing historic assets, promoting a thriving downtown, building quality neighborhoods, growing local businesses, and welcoming private investment.
- > Accepts the goals of the development process as a vocation and seeks creative, transformative and pragmatic solutions for urban problems.
- > Engages stakeholders, businesses and citizens to educate the public on best practices to enhance the built and natural environments and provide policy feedback to improve our City.

DEPARTMENTAL RESPONSIBILITIES:

Preservation of Wausau's housing stock, financially assisting businesses with start-up and plant expansions, eliminating blighting influences for redevelopment purposes, attracting new business and promoting Wausau's Business Campus, expanding new markets to create tax base and employment, promoting quality of life improvements citywide, and providing decent and safe housing for lower income and senior residents.

COMMUNITY DEVELOPMENT FUND

ORGANIZATIONAL STRUCTURE:



STAFFING LEVELS:

	Proposed		Adopted							
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Total	14.55	14.00	14.00	14.00	14.00	14.00	14.00	14.00	13.75	13.75

ACCOMPLISHMENTS:

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

Economic Development

- > Groundbreaking for the Foundary on 3rd.
- > Approved Development Agreement for Westside Commons and ground breaking for affordable housing project.
- > Released Request for Interest for Riverlife South and approved Planning Option with Wangard for multi-family residential development.
- > Worked with developers on market rate and affordable infill-housing redevelopment projects.
- > Continued partnership with rebranding of EEC to Wausau Business Incubator.
- > Continued partnership with MCDEVCO to facilitate gap financing needed by businesses.
- > Worked with regional cohort to explore innovative solutions to workforce issues such as child care and housing, including working with the Dream Up grant team on child care solutions.

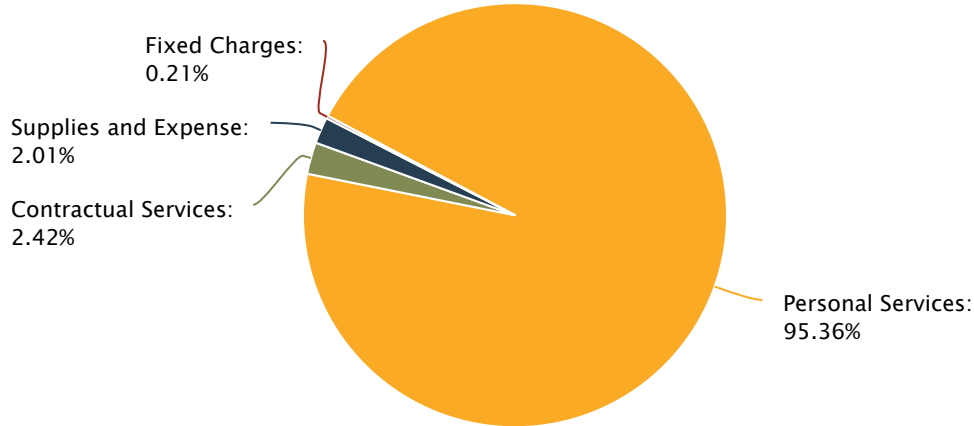
COMMUNITY DEVELOPMENT FUND

Planning

- > Provided lead staff support for multiple City committees, including Plan Commission, Historic Preservation Commission, Bicycle and Pedestrian Advisory Committee, Sustainability Commission, and Arts Commission
- > Processed numerous conditional use and rezoning petitions through the City Plan Commission and Common Council.
- > Assisted in administering City's Zoning Code, particularly in land use and site plan reviews.
- > Lead efforts to expand multi-use trails, including obtaining easements, securing funding, and assisting in design.
- > Provided planning and design input into transportation projects within the city, such as the former mall site.
- > Reviewed new subdivision proposals for consistency with local ordinances; worked with developers on obtaining necessary approvals and agreements.
- > Represented the City of Wausau on the Metropolitan Planning Organization's (MPO) Technical Advisory Committee (TAC).
- ▣ Responded to scores of inquiries from citizens, city officials, developers, city staff, and others on a variety of topics, relating to planning, zoning, development, historic preservation, transportation, and other topics. **Community Development/Block Grant**
- > Down-payment assistance provided to new homeowners in the City.
- > Rehabilitation assistance to income-qualified homeowner and rental properties throughout the City.
- > Continued property disposition program to reach record low level of city-owned properties for redevelopment.
- > Continued participation in the pro-active Lead Reduction Program, a partnership with Marathon County Health Department, to eliminate lead hazards and childhood poisoning.
- > Development of new State of Wisconsin funded Lead Safe Homes Program to abate lead hazards in older housing stock throughout the city.
- > Manage the Lead Paint Capacity Building HUD grant and create partners to provide required services.
- > Maintain the HUD approved Housing Counseling Agency and National Industry Standards and one certified Housing Counselor to provide homebuyer education and housing counseling.
- > Finalized 2023 Community Development Block Grant reporting with non-profits including Faith In Action, Hmong American Center, Wausau Conservatory of Music, and Wausau Free Clinic.
- > Began process for 2024 Community Development Block Grant Funding to non-profits which included Faith in Action, Wausau Free Clinic, Children's Imaginarium, and Granite House.
- > Received the Audrey Nelson award for the assistance to the Community Partners Campus from the National Community Development Association.
- > Assisted with property acquisition and demolition of 1514 N 2nd Street with Block Grant funds for the City for redevelopment purposes. Partnered with the Fire and Police Departments for training opportunities.
- ▣ Partnered with Community Development Authority for the purchase of 703 Fulton Street to be added to the CDA's portfolio for them to continue to rent to income-qualified, special needs tenants.

COMMUNITY DEVELOPMENT FUND

BUDGET:



BUDGET SUMMARY

	2022 Actual	2023 Actual	2024			2025		
			Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Proposed
Personal Services	\$ 738,752	\$ 1,185,716	\$ 725,750	\$ 725,750	\$ 1,394,086	\$ 1,517,312	\$ 1,517,312	\$ 1,517,110
Contractual Services	11,460	257,656	58,550	58,550	45,440	38,431	38,431	38,431
Supplies and Expense	17,215	18,138	31,580	31,580	27,464	32,050	32,050	32,050
Fixed Charges	24,833	16,448	-	-	24,833	3,410	3,410	3,410
Grants, Contributions, Indemnities and Other	2,000	152,674	-	240,000	2,000	-	-	-
Total Expenses	\$ 794,260	\$ 1,630,632	\$ 815,880	\$ 1,055,880	\$ 1,493,823	\$ 1,591,203	\$ 1,591,203	\$ 1,591,001
Taxes	\$ 441,673	\$ 325,000	\$ 441,673	\$ 441,673	\$ 441,673	\$ 452,888	\$ 452,888	\$ 452,888
Intergovernmental Revenues	491,695	676,164	-	-	693,572	825,670	825,670	825,670
Public Charges for Services	2,604	1,050	-	-	24,722	-	-	-
Intergovernmental Charges for services	937	54,839	-	-	1,908	-	-	-
Miscellaneous Revenue	302,046	221,085	-	-	454,167	219,704	219,704	219,704
Other Financing Sources	19,482	287,982	-	240,000	23,039	127,167	127,167	127,167
Total Revenue	\$ 1,258,437	\$ 1,566,120	\$ 441,673	\$ 681,673	\$ 1,639,081	\$ 1,625,429	\$ 1,625,429	\$ 1,625,429

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

Spending is based on actual grants received, loan repayments and accumulated funds on hand. The Block Grant Advisory review is underway and will be added to the budget upon resolution adoption. The general property tax allocated funds the City Planner, Assistant Planner and related expenses and an increasing contribution for the Community Development Director and Economic Development Manager.

COMMUNITY DEVELOPMENT FUND

CDBG Entitlements are recommended annually by the Block Grant Advisory Board. The advisory board has not yet made recommendations for 2025

CDBG Entitlements	2019	2020	2021	2022	2023	2024
HOUSING - Housing Rehabilitation Program	65,000	45,000	103,068	-	50,000	70,000
PUBLIC FACILITIES & IMPROVEMENTS - Streets/Sidewalks/Curb Reconstru	134,790	125,000	209,400	214,000	75,000	100,000
PUBLIC FACILITIES & IMPROVEMENTS - Parks	138,000	-	-	-	100,000	-
ECONOMIC DEVELOPMENT - Economic Development	75,000	70,000	-	-	-	-
PUBLIC SERVICE - Adaptive Communities, Inc.	15,000	15,000	-	-	-	-
PUBLIC SERVICE - Catholic Charities Beyond Shelter	10,000	10,000	-	-	-	-
PUBLIC SERVICE - Hmong American Center	19,000	-	25,000	-	25,000	-
PUBLIC SERVICE - Open Door of Marathon County	14,000	-	15,000	-	-	-
PUBLIC SERVICE - LENA program - Head Start	11,000	17,000	15,000	-	-	-
ADMINISTRATION	116,000	121,000	120,000	99,836	100,093	100,000
TOTAL	\$ 597,790	\$ 688,717	\$ 647,468	\$ 611,836	\$ 617,593	\$ 600,224

REVOLVING FUNDS:

Community Development manages multiple revolving loan funds. The funds had cash on hand at 12/31/2023

	Loans Outstanding	Cash on Hands
HUD Mortgage Fund	\$ 2,068,277	\$ 186,711
DLAD Mortgage Fund	25,410	549,935
Federal Rent Rehabilitation	-	337,818
WRRP Rehabilitation	867,835	1,078,178
Housing Cost Reduction Initiative (HCRI)	117,733	305,107
Home Fund	1,543,870	1,633,326
Neighborhood Stabilization Fund	11,298	211,064
Community Development	846,319	-

BUDGETARY HISTORY:

Year	Expenses	Increase (Decrease) From The Previous Year	
		Dollar	Percent
2025	\$ 1,591,001	\$ 775,121	95.00%
2024	815,880	(232,706)	(22.19%)
2023	1,048,586	289,274	38.10%
2022	759,312	(832,703)	(52.31%)
2021	1,592,015	197,345	14.15%
2020	1,394,670	(56,088)	(3.87%)
2019	1,450,758	(463,778)	(24.22%)
2018	1,914,536	500,882	35.43%
2017	1,413,654	(539,048)	(27.61%)
2016	1,952,702	517,015	36.01%

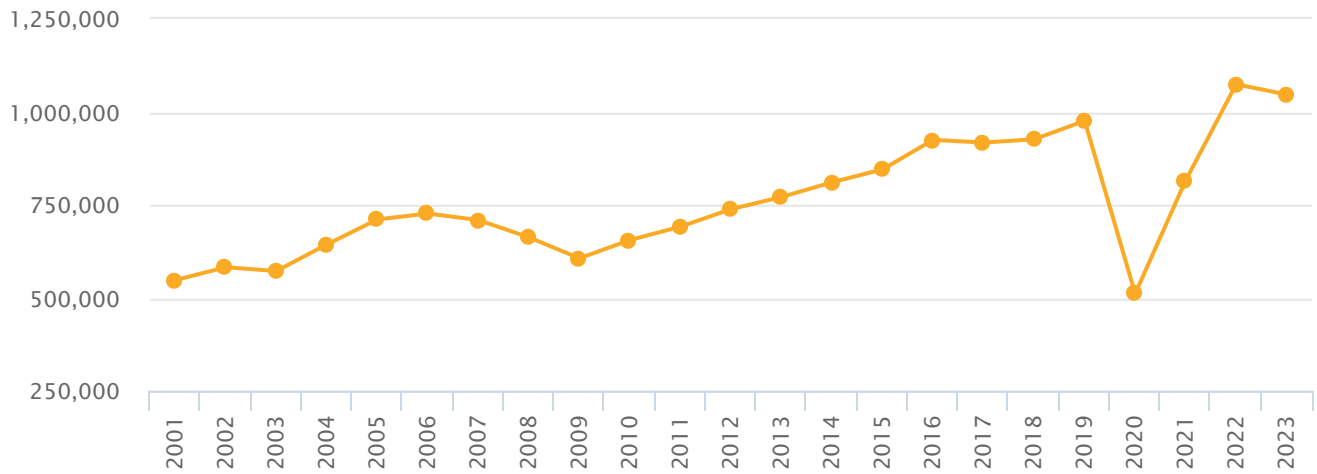
ROOM TAX FUND

MISSION:

To encourage and promote programs, services and facilities which directly benefit the residents in the City of Wausau in the following categories: economic development, tourism, destination development, and special community events or projects which enhance the quality of life.

RESPONSIBILITIES:

This fund accumulates revenues from the City’s 8% room tax and the related disbursement of funds.



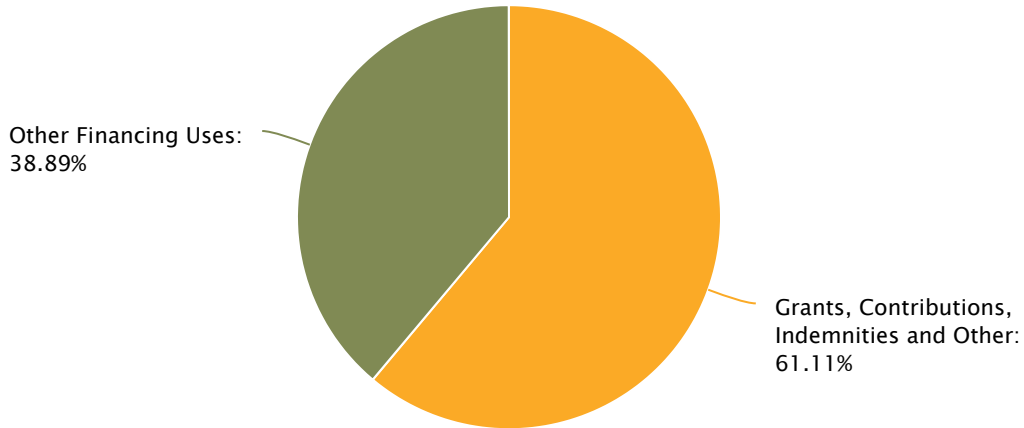
BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The Wisconsin legislature enacted Act55 which significantly changed the expenditure and control of room tax revenues beginning 1/1/2017. Highlights of the law are:

- > The City must forward to a tourism entity or commission any room tax revenue exceeding the amount the City is allowed to retain.
- > The City is allowed to retain the greater of 30% (2015 = \$253,547) Or
 - FY 2017 = 2014 retained \$506,526
 - FY 2018 = 2013 retained \$481,734
 - FY 2019 = 2012 retained \$461,407
 - FY 2020 = 2011 retained \$431,973
 - FY 2021 = 2010 retained \$444,133 and thereafter**

ROOM TAX FUND

BUDGET:



BUDGET SUMMARY

	2023 Actual	2024			2025		
		Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Proposed
Contractual Services	\$ 31,485	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies and Expense	1,687	-	-	-	-	-	-
Grants, Contributions, Indemnities and Other	751,915	612,976	1,185,101	798,971	763,976	763,976	763,976
Other Financing Uses	189,110	199,110	199,110	236,157	486,157	486,157	486,157
Total Expenses	\$ 974,197	\$ 812,086	\$ 1,384,211	\$ 1,035,128	\$ 1,250,133	\$ 1,250,133	\$ 1,250,133
Taxes	\$ 1,046,408	\$ 1,000,000	\$ 63,995	\$ 1,006,435	\$ 1,000,133	\$ 1,000,133	\$ 1,000,133
Intergovernmental Revenues	29,000	-	-	-	-	-	-
Total Revenue	\$ 1,075,408	\$ 1,000,000	\$ 63,995	\$ 1,006,435	\$ 1,000,133	\$ 1,000,133	\$ 1,000,133

This includes budget appropriations for continued support of the 400 Block and Riverfront, the transfer to the General Fund and allocations to the following continuing appropriation organizations: CVA, Grand Theater, Wausau Events, Main Street, Wausau Concert Band, Historical Society and Leigh Yawkey Woodson Art Museum. The budget represents the \$812,086 the City manages along with the funds managed by the Room Tax Commission.

CONTINUING APPROPRIATION RECIPIENTS:

	2025 Budget	2024 Budget
HISTORICAL SOCIETY DONATION	20,495	20,495
PERFORMING ARTS - GRAND THEATER	44,407	44,407
WAUSAU CONCERT BAND DONATION	6,832	6,832
WAUSAU AREA EVENTS	70,026	70,026
CENTER FOR THE VISUAL ARTS	10,248	10,248
LEIGH YAWKEY MUSEUM	29,377	29,377
MAIN STREET PROGRAM	26,591	26,591
	207,976	207,976

ROOM TAX FUND

FUND BALANCE HISTORY AND PROJECTIONS:

2024	\$ 539,170
2023	567,863
2022	466,651
2021	326,991
2020	153,176
2019	76,882
2018	41,458
2017	45,345
2016	93,087

BUDGETARY HISTORY:

Year	Expenses	Increase (Decrease) From The Previous Year		Revenues	Increase (Decrease) From The Previous Year	
		Dollar	Percent		Dollar	Percent
2025	\$ 1,250,133	\$ 438,047	53.94%	\$ 1,000,133	\$ 133	0.01%
2024	812,086	(187,764)	(18.78%)	1,000,000	150	0.02%
2023	999,850	555,717	125.12%	999,850	555,717	125.12%
2022	444,133	-	-%	444,133	(65,867)	(12.92%)
2021	444,133	(326,640)	(42.38%)	510,000	(370,000)	(42.05%)
2020	770,773	(51,534)	(6.27%)	880,000	-	-%
2019	822,307	3,699	0.45%	880,000	5,000	0.57%
2018	818,608	494,621	152.67%	875,000	-	-%
2017	323,987	(479,103)	(59.66%)	875,000	125,000	16.67%
2016	803,090	53,810	7.18%	750,000	23,000	3.16%

PUBLIC ACCESS CABLE FUND

MISSION:

To provide the community the opportunity to view and observe local government meetings. Wausau Area Access Media (WAAM) records and produces City of Wausau, Marathon County, and Wausau School District meetings. WAAM also provides the local community a means of expression through access via television and internet video. Freedom of speech, expression, ideas, personalities, and events shall be promoted to the greatest extent possible consistent with local recognized standards, available resources, guidelines and policies as directed for public access. Programming on the educational and government channel will fulfill local educational needs and interests and provide transparency of local governments.

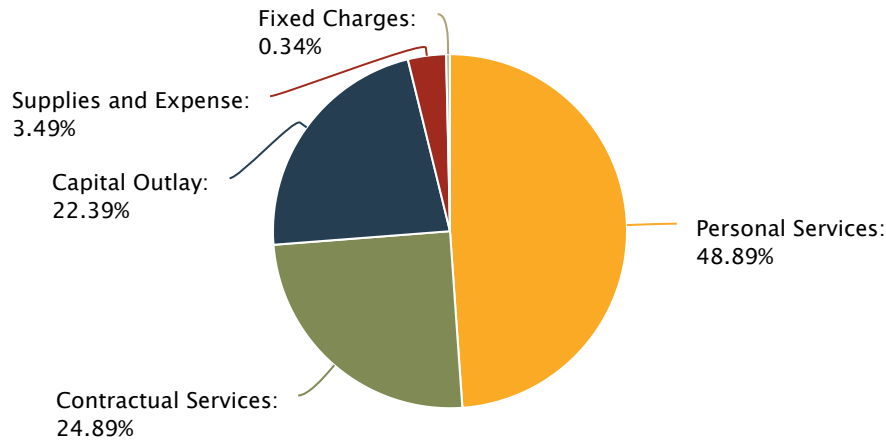
RESPONSIBILITIES:

The administrative funding accumulates the charges for operating the City's two television channels and internet video services. The costs within this fund include all administrative and capital costs. Funding is provided through a small portion of the franchise fee.

The production fund accumulates the charges for producing City, County, and School Board meeting and creating programming on the Public Access Television Channels. The costs within this fund include all video production related costs. Production funding is acquired through production contracts and fees.

PUBLIC ACCESS CABLE FUND

BUDGET:



BUDGET SUMMARY

	2023 Actual	2024			2025		
		Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Proposed
Personal Services	\$ 26,365	\$ 38,754	\$ 38,754	\$ 15,871	\$ 30,563	\$ 30,563	\$ 30,563
Contractual Services	8,619	25,471	25,471	16,593	15,563	15,563	15,563
Supplies and Expense	12,382	4,710	4,710	2,596	2,185	2,185	2,185
Fixed Charges	208	-	-	213	213	213	213
Capital Outlay	-	-	-	-	14,000	14,000	14,000
Total Expenses	\$ 47,574	\$ 68,935	\$ 68,935	\$ 35,273	\$ 62,524	\$ 62,524	\$ 62,524
Licenses and Permits	\$ -	\$ 54,600	\$ 54,600	\$ 54,600	\$ 54,600	\$ 54,600	\$ 54,600
Public Charges for Services	15,870	16,400	16,400	15,100	15,100	15,100	15,100
Intergovernmental Charges for services	-	-	-	45	-	-	-
Miscellaneous Revenue	915	-	-	-	-	-	-
Total Revenue	\$ 16,785	\$ 71,000	\$ 71,000	\$ 69,745	\$ 69,700	\$ 69,700	\$ 69,700

PUBLIC ACCESS CABLE FUND

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The 2024 budget continues the allocation the allocation of franchise fee to the Public Access Cable Fund budget to supplement operations and replacement and upgrade of equipment. The balance of franchise fees are recognized within the General Fund. The budget continues to rely on part-time employees to staff this activity.

FUND BALANCE HISTORY AND PROJECTIONS:

2024	\$ 69,888
2023	47,188
2022	77,977
2021	52,026
2020	20,045
2019	3,567
2018	1,439
2017	5,619
2016	2,812

BUDGETARY HISTORY:

Year	Expenses	Increase (Decrease) From The Previous Year		Revenues	Increase (Decrease) From The Previous Year	
		Dollar	Percent		Dollar	Percent
2025	\$ 62,524	\$ (6,411)	(9.30%)	\$ 69,700	\$ (1,300)	(1.83%)
2024	68,935	8,001	13.13%	71,000	(1,100)	(1.53%)
2023	60,934	(16,564)	(21.37%)	72,100	(5,398)	(6.97%)
2022	77,498	7,555	10.80%	77,498	7,555	10.80%
2021	69,943	(5,061)	(6.75%)	69,943	1,868	2.74%
2020	75,004	10,154	15.66%	68,075	3,225	4.97%
2019	64,850	(12,157)	(15.79%)	64,850	(10,450)	(13.88%)
2018	77,007	16,773	27.85%	75,300	-	-%
2017	60,234	8,734	16.96%	75,300	15,000	24.88%
2016	51,500	(13,350)	(20.59%)	60,300	(4,550)	(7.02%)

RECYCLING FUND

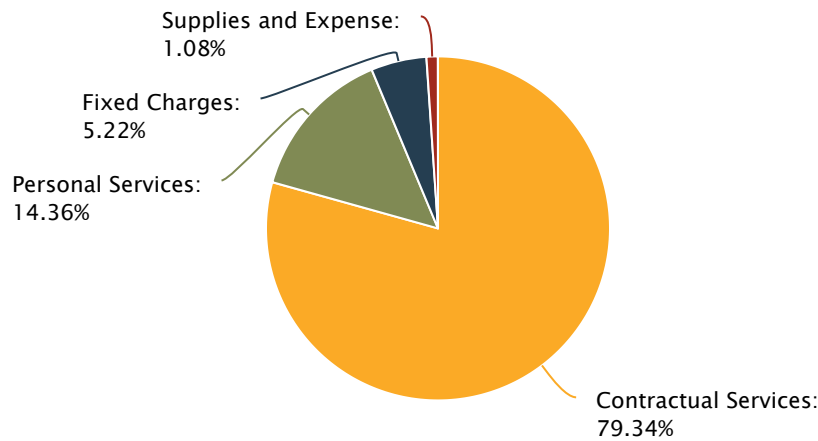
MISSION:

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

RESPONSIBILITIES:

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

BUDGET:



BUDGET SUMMARY

	2023 Actual	2024			2025		
		Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Proposed
Personal Services	\$ 125,745	\$ 117,856	\$ 117,856	\$ 20,853	\$ 133,415	\$ 133,415	\$ 133,415
Contractual Services	717,154	675,373	675,373	706,624	737,000	737,000	737,000
Supplies and Expense	11,272	10,062	10,062	7,750	10,000	10,000	10,000
Fixed Charges	45,500	49,000	49,000	49,000	48,500	48,500	48,500
Debt Service	-	-	-	61,000	-	-	-
Other Financing Uses	(7,181)	-	-	-	-	-	-
Total Expenses	\$ 892,490	\$ 852,291	\$ 852,291	\$ 845,227	\$ 928,915	\$ 928,915	\$ 928,915
Taxes	\$ 664,868	\$ 704,441	\$ 704,441	\$ 704,441	\$ 780,815	\$ 780,815	\$ 780,815
Intergovernmental Revenues	147,307	147,300	147,300	147,307	147,400	147,400	147,400
Licenses and Permits	719	800	800	700	700	700	700
Intergovernmental Charges for services	-	50	50	60	-	-	-
Total Revenue	\$ 812,894	\$ 852,591	\$ 852,591	\$ 852,508	\$ 928,915	\$ 928,915	\$ 928,915

RECYCLING FUND

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The City entered into a long term agreement with Harter’s of the Fox Valley beginning January 1, 2016. The new contract offered the city substantial cost savings along with implementing a fully carted single stream recycling curbside collection which increased recycling participation by nearly 40%. The contract ends 12/31/2025.

FUND BALANCE HISTORY AND PROJECTIONS:

2024	\$ (71,498)
2023	(78,772)
2022	826
2021	(17,282)
2020	(17,529)
2019	8,314
2018	8,314
2017	(14,091)
2016	147
2015	1,165

BUDGETARY HISTORY:

Year	Expenses	Increase (Decrease) From The Previous Year		Revenues	Increase (Decrease) From The Previous Year	
		Dollar	Percent		Dollar	Percent
2025	\$ 928,915	\$ 76,624	8.99%	\$ 148,100	\$ (50)	(0.03%)
2024	852,291	39,623	4.88%	148,150	350	0.24%
2023	812,668	35,208	4.53%	147,800	500	0.34%
2022	777,460	17,750	2.34%	147,300	(500)	(0.34%)
2021	759,710	48,103	6.76%	147,800	200	0.14%
2020	711,607	963	0.14%	147,600	(300)	(0.20%)
2019	710,644	44,557	6.69%	147,900	(736)	(0.50%)
2018	666,087	29,688	4.67%	148,636	-	-%
2017	636,399	26,234	4.30%	148,636	636	0.43%
2016	610,165	(55,410)	(8.33%)	148,000	(300)	(0.20%)

ECONOMIC DEVELOPMENT FUND

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

Utilization of this fund has declined over time. 2025 budget includes the final payment for the UniverCity contract.

FUND BALANCE HISTORY AND PROJECTIONS:

2025	\$ 256,115
2024	256,501
2023	278,529
2022	286,143
2020	261,663
2019	265,569
2018	289,186
2017	316,805
2016	316,205
2015	311,285
2014	375,403

*\$250,000 is reserved for a long term advance to finance the Blenker Housing Project.

BUDGETARY HISTORY:

Year	Expenses	Increase (Decrease) From The Previous Year		Revenues	Increase (Decrease) From The Previous Year	
		Dollar	Percent		Dollar	Percent
2025	\$ 31,350	\$ 11,350	56.75%	\$ -	\$ -	-%
2024	20,000	9,918	98.37%	-	(7,082)	(100.00%)
2023	10,082	5,082	101.64%	7,082	2,082	41.64%
2022	5,000	-	-%	5,000	-	-%
2021	5,000	-	-%	5,000	(714)	(12.50%)
2020	5,000	-	-%	5,714	(103)	(1.77%)
2019	5,000	-	-%	5,817	5,817	-%
2018	5,000	(814,250)	(99.39%)	-	(819,250)	(100.00%)
2017	819,250	813,250	13554.17%	819,250	819,250	-%
2016	6,000	(4,000)	(40.00%)	-	-	-%

ANIMAL CONTROL FUND

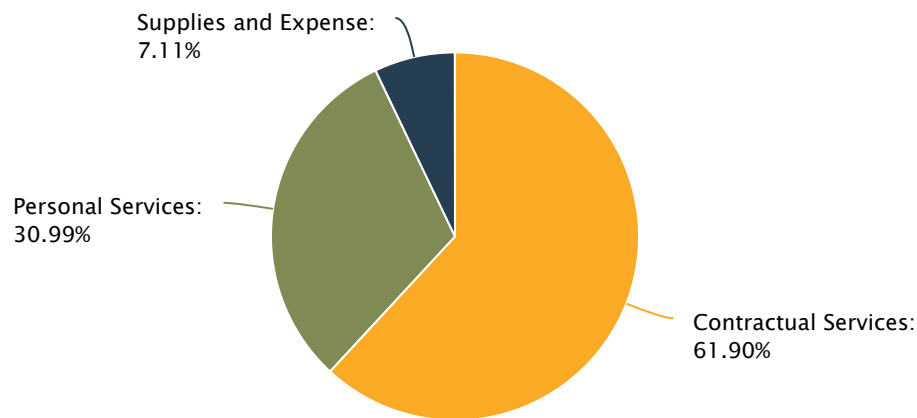
MISSION:

To fund the City’s animal control enforcement and licensing activity along with obligations to the humane society.

RESPONSIBILITIES:

The Animal Control Fund is a special revenue fund used to account for the financing of staffing of animal control staff, licensing activities and related costs. Revenues include licensing fees, fines and forfeitures generated due to enforcement activity.

BUDGET:



BUDGET SUMMARY

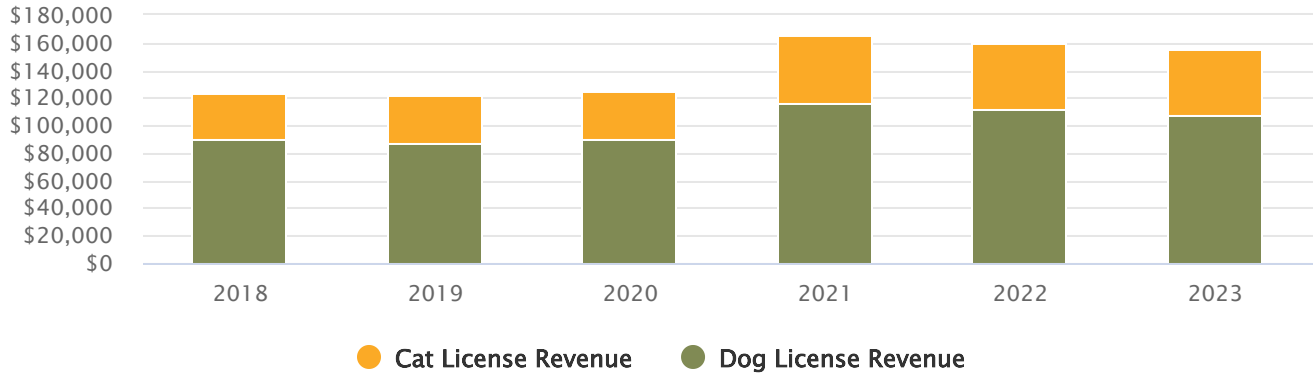
	2022 Actual	2023 Actual	2024			2025		
			Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Proposed
Personal Services	\$ 60,639	\$ 90,001	\$ 102,146	\$ 123,749	\$ 81,552	\$ 44,048	\$ 44,048	\$ 44,048
Contractual Services	52,539	56,387	88,267	88,267	89,300	88,000	88,000	88,000
Supplies and Expense	5,773	7,757	11,200	11,200	10,060	10,100	10,100	10,100
Fixed Charges	-	24,656	47,100	47,100	-	-	-	-
Other Financing Uses	-	3,007	-	-	-	-	-	-
Total Expenses	\$ 118,951	\$ 181,808	\$ 248,713	\$ 270,316	\$ 180,912	\$ 142,148	\$ 142,148	\$ 142,148
Taxes	\$ 59,693	\$ 59,693	\$ 59,693	\$ 59,693	\$ 59,693	\$ 59,693	\$ 59,693	\$ 45,348
Licenses and Permits	56,500	133,423	130,970	130,970	87,371	88,300	88,300	88,300
Fines, Forfeits and Penalties	360	2,960	5,200	5,200	8,160	5,200	5,200	5,200
Public Charges for Services	1,368	4,935	2,040	2,040	6,327	3,300	3,300	3,300
Intergovernmental Charges for services	59	16,860	35,000	35,000	120	-	-	-
Miscellaneous Revenue	12	487	-	-	50	-	-	-
Total Revenue	\$ 117,992	\$ 218,358	\$ 232,903	\$ 232,903	\$ 161,721	\$ 156,493	\$ 156,493	\$ 142,148

ANIMAL CONTROL FUND

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The Fund was reclassified as a special revenue fund beginning 1/1/2023. The 2025 budget reflects the elimination of the full time animal control officer.

LICENSING STATISTICS:



FUND BALANCE HISTORY AND PROJECTIONS:

2024	\$ 138,192
2023	157,383
2022	132,935
2021	89,294
2020	49,202
2019	82,052
2018	77,831
2017	95,079
2016	70,037

BUDGETARY HISTORY:

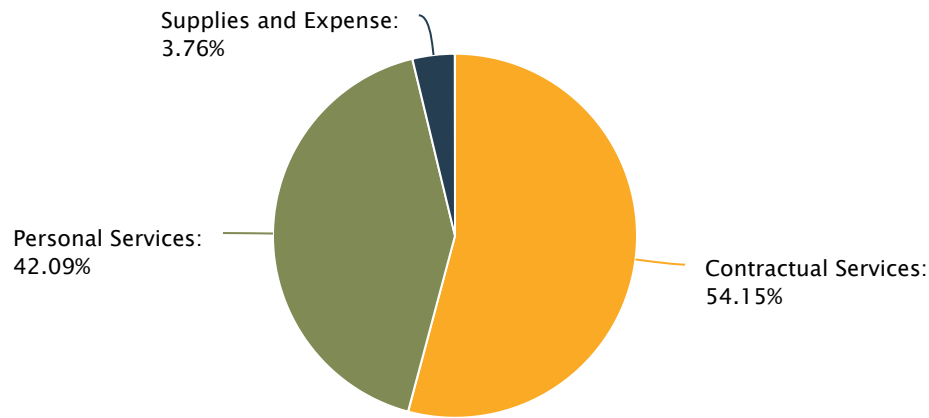
Year	Expenses	Increase (Decrease) From The Previous Year		Revenues *	Increase (Decrease) From The Previous Year	
		Dollar	Percent		Dollar	Percent
2025	\$ 142,148	\$ (106,565)	(42.85%)	\$ 96,800	\$ (76,410)	(44.11%)
2024	248,713	10,525	4.42%	173,210	-	-%
2023	238,188	5,285	2.27%	173,210	-	-%
2022	232,903	3,829	1.67%	173,210	-	-%
2021	229,074	(5,616)	(2.39%)	173,210	7,160	4.31%
2020	234,690	34,183	17.05%	166,050	6,290	3.94%
2019	200,507	957	0.48%	159,760	10,886	7.31%
2018	199,550	537	0.27%	148,874	-	-%
2017	199,013	5,444	2.81%	148,874	(7,590)	(4.85%)
2016	193,569	(11,355)	(5.54%)	156,464	30,029	23.75%

400 BLOCK RIVERLIFE FUND

MISSION:

This fund accounts for the financial transactions related to maintenance and operations of the 400 block and River Life Park. Funding of these activities includes transfers in from the room tax fund, donations and rental fees.

BUDGET:



BUDGET SUMMARY

	2023 Actual	2024			2025		
		Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Proposed
Personal Services	\$ 25,136	\$ 58,240	\$ 58,240	\$ 21,055	\$ 59,297	\$ 59,297	\$ 59,297
Contractual Services	58,633	65,100	65,100	80,790	76,300	76,300	76,300
Supplies and Expense	2,516	8,200	8,200	6,600	5,300	5,300	5,300
Building Materials	-	-	-	8,109	-	-	-
Capital Outlay	-	80,000	80,000	20,000	-	-	-
Total Expenses	\$ 86,285	\$ 211,540	\$ 211,540	\$ 136,554	\$ 140,897	\$ 140,897	\$ 140,897
Public Charges for Services	\$ -	\$ 18,200	\$ 18,200	\$ 18,200	\$ 18,200	\$ 18,200	\$ 18,200
Other Financing Sources	42,755	58,240	58,240	58,000	58,240	58,240	58,240
Total Revenue	\$ 42,755	\$ 76,440	\$ 76,440	\$ 76,200	\$ 76,440	\$ 76,440	\$ 76,440

400 BLOCK RIVERLIFE FUND

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

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

FUND BALANCE HISTORY AND PROJECTIONS:

2024	\$ 108,714
2022	169,068
2022	212,597
2021	207,570
2020	184,151
2019	150,792
2018	126,369
2017	58,577
2016	6,684

BUDGETARY HISTORY:

Year	Expenses	Increase (Decrease) From The Previous Year		Revenues	Increase (Decrease) From The Previous Year	
		Dollar	Percent		Dollar	Percent
2025	\$ 140,897	\$ (70,643)	(33.39%)	\$ 76,440	\$ -	-%
2024	211,540	118,351	127.00%	76,440	598	0.79%
2023	93,189	7,800	9.13%	75,842	5,795	8.27%
2022	85,389	(17,611)	(17.10%)	70,047	1,292	1.88%
2021	103,000	53,000	106.00%	68,755	18,755	37.51%
2020	50,000	(10,000)	(16.67%)	50,000	(10,000)	(16.67%)
2019	60,000	10,000	20.00%	60,000	10,000	20.00%
2018	50,000	-	-%	50,000	(19,500)	(28.06%)
2017	50,000	(10,000)	(16.67%)	69,500	9,500	15.83%
2016	60,000	25,000	71.43%	60,000	25,000	29.86%

HAZARDOUS MATERIALS CONTRACT FUND

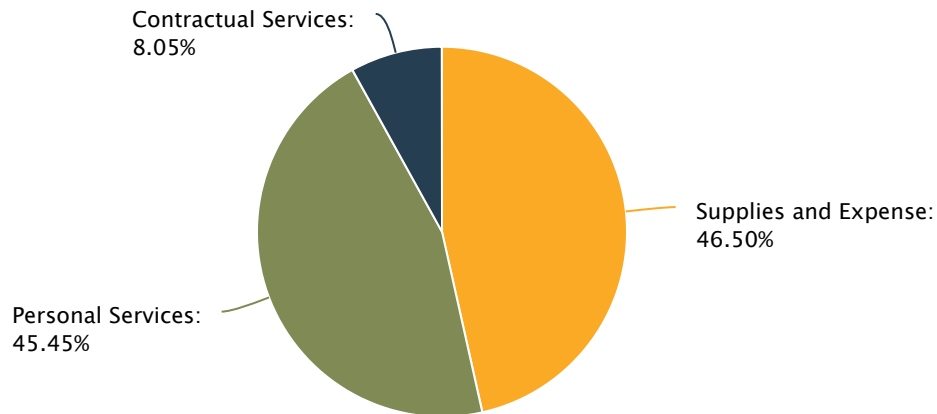
MISSION:

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

DEPARTMENTAL RESPONSIBILITIES:

The City of Wausau’s hazmat team is a “Level II” response team for the State of Wisconsin.

BUDGET:



BUDGET SUMMARY

	2023 Actual	2024			2025		
		Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Proposed
Personal Services	\$ 47,002	\$ 33,867	\$ 33,867	\$ 37,457	\$ 39,091	\$ 39,091	\$ 39,091
Contractual Services	6,874	6,920	6,920	1,932	6,920	6,920	6,920
Supplies and Expense	8,735	40,000	40,000	13,354	40,000	40,000	40,000
Total Expenses	\$ 62,611	\$ 80,787	\$ 80,787	\$ 52,743	\$ 86,011	\$ 86,011	\$ 86,011
Intergovernmental Revenues	\$ 81,000	\$ 81,000	\$ 81,000	\$ 122,545	\$ 81,000	\$ 81,000	\$ 81,000
Intergovernmental Charges for services	20,000	-	-	21,968	20,000	20,000	20,000
Miscellaneous Revenue	10,681	-	-	-	-	-	-
Total Revenue	\$ 111,681	\$ 81,000	\$ 81,000	\$ 144,513	\$ 101,000	\$ 101,000	\$ 101,000

HAZARDOUS MATERIALS CONTRACT FUND

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The budget reflects a continuation of the program which is funded by the State. The City also receives funding from Marathon County.

FUND BALANCE HISTORY AND PROJECTIONS:

2024	\$ 322,754
2023	294,497
2022	224,133
2021	254,424
2020	233,262
2019	199,963
2018	180,065
2017	200,879
2016	162,573

BUDGETARY HISTORY:

Year	Expenses	Increase (Decrease) From The Previous Year		Revenues	Increase (Decrease) From The Previous Year	
		Dollar	Percent		Dollar	Percent
2025	\$ 86,011	\$ 5,224	6.47%	\$ 101,000	\$ 20,000	24.69%
2024	80,787	3,987	5.19%	81,000	-	-%
2023	76,800	17,000	28.43%	81,000	(6,000)	(6.90%)
2022	59,800	3,000	5.28%	87,000	6,000	7.41%
2021	56,800	(20,500)	(26.52%)	81,000	-	-%
2020	77,300	7,050	10.04%	81,000	-	-%
2019	70,250	34,650	97.33%	81,000	-	-%
2018	35,600	(18,120)	(33.73%)	81,000	(6,000)	(6.90%)
2017	53,720	(32,547)	(37.73%)	87,000	6,000	7.41%
2016	86,267	12,937	17.64%	81,000	-	-%



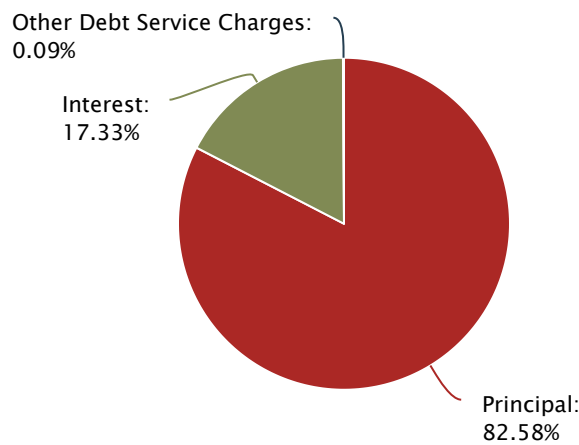
**DEBT
SERVICE FUND**

DEBT SERVICE FUND

RESPONSIBILITIES:

The Debt Service Fund accounts for the payment of general obligation debt principal, interest and related costs. The sources of revenue are property taxes, tax increments, interest earnings and reimbursements from other entities for debt payments.

BUDGET:



BUDGET SUMMARY

	2023 Actual	2024			2025		
		Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Proposed
Contractual Services	\$ 138	\$ -	\$ -	\$ 300	\$ -	\$ -	\$ -
Debt Service	11,689,324	12,479,772	12,479,772	25,626,484	11,647,223	11,647,223	11,697,223
Total Expenses	\$ 11,689,462	\$ 12,479,772	\$ 12,479,772	\$ 25,626,784	\$ 11,647,223	\$ 11,647,223	\$ 11,697,223
Taxes	\$ 4,198,000	\$ 4,398,000	\$ 4,398,000	\$ 4,398,000	\$ 4,527,033	\$ 4,527,033	\$ 4,627,337
Miscellaneous Revenue	216,912	4,500	4,500	355,457	4,500	4,500	4,500
Other Financing Sources	7,258,635	8,050,955	8,050,955	9,547,661	6,812,855	6,812,855	6,812,855
Total Revenue	\$ 11,673,547	\$ 12,453,455	\$ 12,453,455	\$ 14,301,118	\$ 11,344,388	\$ 11,344,388	\$ 11,444,692

BUDGET HIGHLIGHTS:

The Debt Service Fund provides for all debt payments except debt obligations of the Water and Sewer Fund. Revenues from other sources represent transfers from other funds including the Tax Increment Districts for payment of their portion of the debt. The City historically issues approximately \$2.5-\$3 million of general obligation debt for infrastructure. Interest rate hikes and additional projects will result in increased levy burden.

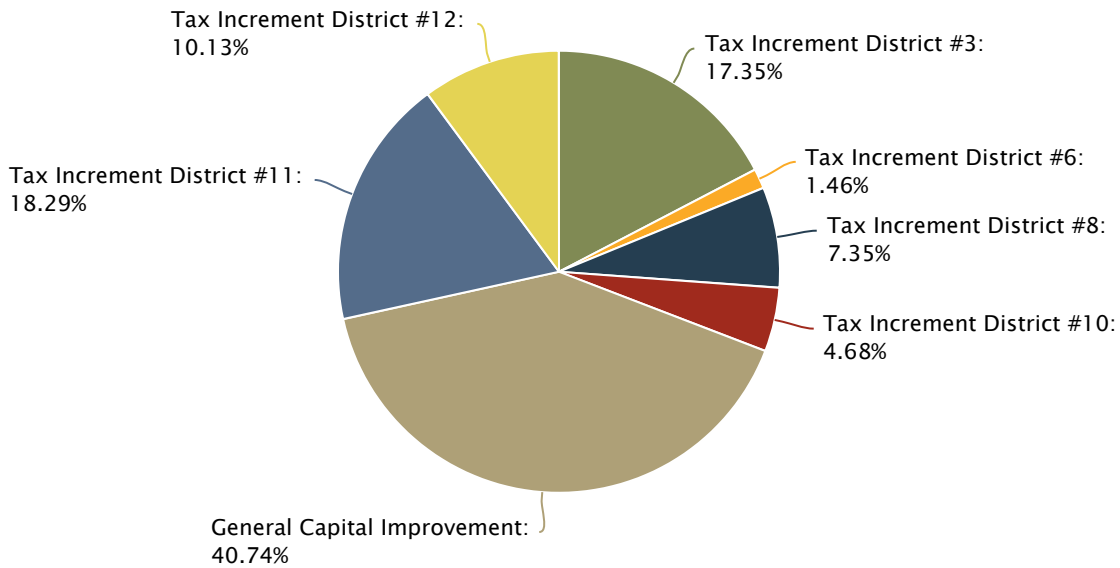
DEBT SERVICE FUND

Debt Service Fund

ANNUAL RETIREMENT OF EXISTING - GENERAL OBLIGATION DEBT:

	Existing General Obligation Debt		
	Principal	Interest	Total
2025	9,660,000	1,925,205	11,585,205
2026	10,189,779	1,684,356	11,874,135
2027	8,095,000	1,385,440	9,480,440
2028	7,995,000	1,135,115	9,130,115
2029	7,630,000	895,864	8,525,864
2030	6,765,000	677,477	7,442,477
2031	5,815,000	482,280	6,297,280
2032	4,225,000	321,556	4,546,556
2033	3,835,000	191,940	4,026,940
2034	2,035,000	104,022	2,139,022
2035	1,455,000	59,916	1,514,916
2036	790,000	32,745	822,745
2037	270,000	19,113	289,113
2038	280,000	11,550	291,550
2039	280,000	3,850	283,850
	69,319,779	8,930,429	78,250,208

EXISTING DEBT BY PURPOSE:



COMPUTATION OF DEBT LIMIT:

	12/31/2023	12/31/2024
Equalized Valuation	\$ 4,030,170,800	\$ 4,387,427,300
	5%	5%
Total Allowable Debt	201,508,540	219,371,365
Outstanding GO Debt	\$ 72,234,779	\$ 69,319,779
Legal Debt Margin	129,273,761	150,051,586
% Utilized	35.85%	31.60%

DEBT SERVICE FUND

BUDGETARY HISTORY:

Year	Expenses	Increase (Decrease) From The Previous Year		Revenues	Increase (Decrease) From The Previous Year	
		Dollar	Percent		Dollar	Percent
2025	\$ 11,697,223	\$ (782,549)	(6.27%)	\$ 6,817,355	\$ (1,238,100)	(15.37%)
2024	12,479,772	790,096	6.76%	8,055,455	-	-%
2023	11,689,676	(596,283)	(4.85%)	8,055,455	105,248	(8.07%)
2022	12,285,959	447,925	3.78%	7,950,207	202,242	2.61%
2021	11,838,034	(619,761)	(4.98%)	7,747,965	(114,546)	(1.46%)
2020	12,457,795	1,324,063	11.89%	7,862,511	1,320,069	20.18%
2019	11,133,732	680,855	6.51%	6,542,442	554,320	9.26%
2018	10,452,877	940,332	9.89%	5,988,122	968,769	19.30%
2017	9,512,545	1,816,532	23.60%	5,019,353	1,153,467	29.84%
2016	7,696,013	(320,787)	(4.00%)	3,865,886	(87,318)	(2.21%)

DEBT SERVICE FUND

ANNUAL RETIREMENT OF EXISTING-SEWER REVENUE BOND DEBT:

The Clean Water Fund Loan included in the total debt outstanding is presented based upon the existing loan draws. Debt proceeds may increase for any final construction draws as they are presented by the contractor and approved. The actual retirement will vary. This debt will be retired through sewer user fees.

	Sewer System Revenue Bonds Series 2017D		Sewer System Revenue Bonds Series 2019C		Sewer System Revenue Bonds Series 2020C (CWFL)				
Dated	12/05/2017		10/01/2019		06/24/2020				
Amount	\$6,225,000		\$6,530,000		\$86,159,584				
Maturity	05/01		05/01		05/01		Projected 12/31/2023		
Calendar Year Ending	Principal	Interest	Principal	Interest	Principal	Interest	Total Principal	Total Interest	Total
2025	630,000	73,000	290,000	138,325	2,461,005	1,499,958	3,381,005	1,711,283	5,092,288
2026	595,000	48,500	295,000	126,625	2,507,025	1,453,507	3,397,025	1,628,632	5,025,657
2027	90,000	34,800	300,000	114,725	2,553,907	1,406,187	2,943,907	1,555,712	4,499,619
2028	100,000	31,500	305,000	104,150	2,601,665	1,357,983	3,006,665	1,493,633	4,500,298
2029	100,000	28,500	315,000	94,850	2,650,316	1,308,877	3,065,316	1,432,227	4,497,543
2030	100,000	25,500	320,000	86,925	2,699,877	1,258,852	3,119,877	1,371,277	4,491,154
2031	100,000	22,500	330,000	80,219	2,750,365	1,207,893	3,180,365	1,310,612	4,490,977
2032	110,000	19,350	340,000	72,888	2,801,796	1,155,980	3,251,796	1,248,218	4,500,014
2033	110,000	16,050	345,000	65,181	2,854,190	1,103,096	3,309,190	1,184,327	4,493,517
2034	110,000	12,750	360,000	56,800	2,907,563	1,049,224	3,377,563	1,118,774	4,496,337
2035	120,000	9,300	370,000	47,675	2,961,935	994,344	3,451,935	1,051,319	4,503,254
2036	120,000	5,625	380,000	38,300	3,017,323	938,438	3,517,323	982,363	4,499,686
2037	120,000	1,875	395,000	28,119	3,073,747	881,487	3,588,747	911,481	4,500,228
2038			405,000	17,119	3,131,226	823,470	3,536,226	840,589	4,376,815
2039			420,000	5,775	3,189,780	764,369	3,609,780	770,144	4,379,924
2040					3,249,429	704,162	3,249,429	704,162	3,953,591
2041					3,310,193	642,830	3,310,193	642,830	3,953,023
2042					3,372,094	580,350	3,372,094	580,350	3,952,444
2043					3,435,152	516,703	3,435,152	516,703	3,951,855
2044					3,499,389	451,865	3,499,389	451,865	3,951,254
2045					3,564,828	385,814	3,564,828	385,814	3,950,642
2046					3,631,490	318,529	3,631,490	318,529	3,950,019
2047					3,699,399	249,985	3,699,399	249,985	3,949,384
2048					3,768,578	180,159	3,768,578	180,159	3,948,737
2049					3,839,050	109,028	3,839,050	109,028	3,948,078
2050					3,910,840	36,566	3,910,840	36,566	3,947,406
	2,405,000	329,250	5,170,000	1,077,676	81,442,162	21,379,656	89,017,162	22,786,582	111,803,744

DEBT SERVICE FUND

ANNUAL RETIREMENT OF EXISTING-WATER REVENUE BOND DEBT:

The Safe Drinking Water Fund Loans included in the total debt outstanding is presented pursuant to the closing documents. Debt proceeds may increase for any final construction draws as they are presented by the contractor and approved. The actual retirement will vary.

	Water System Revenue Bonds Series 2017C		Water System Revenue Bonds Series 2019D		Water System Revenue Bonds 1 Series 2020B (SDWFL)		Water System Revenue Bonds 2 Series 2024 (SDWFL)	
Dated	12/05/2017		10/01/2019		06/24/2020		06/26/2024	
Amount	\$4,815,000		\$2,695,000		\$44,296,294		\$12,420,999	
Maturity	05/01		05/01		05/01		05/01	
Calendar Year Ending	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2025	420,000	69,875	120,000	57,131	2,195,326	687,590	503,868	261,026
2026	435,000	52,775	120,000	52,331	2,233,964	648,613	514,676	250,103
2027	110,000	41,875	125,000	47,431	2,273,282	608,949	525,716	238,944
2028	110,000	38,025	125,000	43,056	2,313,291	568,587	536,992	227,547
2029	120,000	34,575	130,000	39,231	2,354,005	527,515	548,511	215,905
2030	120,000	30,975	130,000	35,981	2,395,436	485,720	560,276	204,013
2031	120,000	27,375	135,000	33,247	2,437,596	443,189	572,294	191,866
2032	130,000	23,625	140,000	30,238	2,480,497	399,910	584,570	179,459
2033	130,000	19,725	145,000	27,031	2,524,154	355,869	597,109	166,785
2034	140,000	15,675	150,000	23,525	2,568,579	311,053	609,917	153,840
2035	140,000	11,475	150,000	19,775	2,613,786	265,448	623,000	140,617
2036	150,000	7,031	155,000	15,963	2,659,789	219,041	636,363	127,110
2037	150,000	2,344	165,000	11,756	2,706,601	171,816	650,013	113,314
2038			170,000	7,150	2,754,237	123,761	663,956	99,222
2039			175,000	2,406	2,802,712	74,860	678,198	84,827
2040					2,852,039	25,098	692,745	70,124
2041							707,604	55,105
2042							722,783	39,764
2043							738,286	24,094
2044							754,122	8,088
	2,275,000	375,350	2,135,000	446,252	40,165,294	5,917,019	12,420,999	2,851,753

DEBT SERVICE FUND

Water System Revenue Bonds 3 Series 2024B (SDWFL)						
Dated	09/11/2024					
Amount	\$1,048,735					
Maturity	05/01		Projected Total 12/31/2024			
Calendar Year Ending	Principal	Interest	Total Principal	Total Interest	Total	Principal Outstanding
2025	41,616	27,755	3,280,810	3,280,810	6,561,620	54,764,219
2026	42,600	23,315	3,346,240	3,346,240	6,692,480	51,417,979
2027	43,608	22,295	3,077,606	3,077,606	6,155,212	48,340,374
2028	44,639	21,252	3,129,922	3,129,922	6,259,844	45,210,451
2029	45,695	20,184	3,198,211	3,198,211	6,396,422	42,012,240
2030	46,775	19,090	3,252,487	3,252,487	6,504,974	38,759,753
2031	47,882	17,971	3,312,772	3,312,772	6,625,544	35,446,981
2032	49,014	16,825	3,384,081	3,384,081	6,768,162	32,062,900
2033	50,173	15,652	3,446,436	3,446,436	6,892,872	28,616,464
2034	51,360	14,451	3,519,856	3,519,856	7,039,712	25,096,609
2035	52,574	13,222	3,579,360	3,579,360	7,158,720	21,517,248
2036	53,818	11,964	3,654,970	3,654,970	7,309,940	17,862,279
2037	55,091	10,676	3,726,705	3,726,705	7,453,410	14,135,574
2038	56,393	9,358	3,644,586	3,644,586	7,289,172	10,490,988
2039	57,727	8,009	3,713,637	3,713,637	7,427,274	6,777,352
2040	59,092	6,627	3,603,876	3,603,876	7,207,752	3,173,475
2041	60,490	5,213	768,094	768,094	1,536,188	2,405,380
2042	61,920	3,766	784,703	784,703	1,569,406	1,620,677
2043	63,385	2,284	801,671	801,671	1,603,342	819,006
2044	64,884	767	819,006	819,006	1,638,012	-
	1,048,736	270,676	58,045,029	58,045,029	116,090,058	480,529,949



**CAPITAL
PROJECTS FUNDS**

CONSOLIDATED EXPENDITURES AND REVENUES - CAPITAL PROJECT FUNDS

EXPENSES

	400 Capital Projects Fund	440 Capital Projects Fund - Bond Proceeds	451 Central Capital Purchasing Fund	403 Tax Increment District Three	406 Tax Increment District Six	407 Tax Increment District Seven
520 - Contractual Services-Expenses	-	35,000	364,636	2,856,000	11,650	4,000
530 - Supplies and Expense-Expenses	-	-	-	-	-	-
550 - Fixed Charges-Expenses	-	-	-	65,150	150	150
570 - Grants, Contributions, Indemnities and Other-Expenses	-	-	-	-	-	-
580 - Capital Outlay-Expenses	862,107	4,600,000	442,000	6,773,000	-	-
590 - Other Financing Uses-Expenses	-	-	-	2,128,848	5,931,476	2,123,679
Total Expenses	862,107	4,635,000	806,636	11,822,998	5,943,276	2,127,829

REVENUES

	400 Capital Projects Fund	440 Capital Projects Fund - Bond Proceeds	451 Central Capital Purchasing Fund	403 Tax Increment District Three	406 Tax Increment District Six	407 Tax Increment District Seven
410 - Taxes-Revenues	517,427	-	806,636	3,003,104	4,209,000	1,966,000
430 - Intergovernmental Revenues-Revenues	-	-	-	581,428	490,361	161,829
480 - Miscellaneous Revenue-Revenues	7,000	-	-	88,000	15,600	-
490 - Other Financing Sources-Revenues	-	4,600,000	-	7,650,000	-	-
Total Revenues	524,427	4,600,000	806,636	11,322,532	4,714,961	2,127,829

	408 Tax Increment District Eight	409 Tax Increment District Nine	410 Tax Increment District Ten	411 Tax Increment District Eleven	412 Tax Increment District Twelve	Total
520 - Contractual Services-Expenses	10,000	-	-	-	-	3,281,286
530 - Supplies and Expense-Expenses	-	-	50,000	50,000	-	100,000
550 - Fixed Charges-Expenses	150	3,150	15,150	45,150	70,150	199,200
570 - Grants, Contributions, Indemnities and Other-Expenses	250,000	-	-	650,000	11,500	911,500
580 - Capital Outlay-Expenses	3,300,000	-	-	520,000	-	16,497,107
590 - Other Financing Uses-Expenses	1,062,127	-	492,690	1,222,660	884,105	13,845,585
	4,622,277	3,150	557,840	2,487,810	965,755	34,834,678

	408 Tax Increment District Eight	409 Tax Increment District Nine	410 Tax Increment District Ten	411 Tax Increment District Eleven	412 Tax Increment District Twelve	Total
410 - Taxes-Revenues	1,420,000	21,226	731,000	1,604,000	409,192	14,687,585
430 - Intergovernmental Revenues-Revenues	311,963	4,480	132,554	24,378	15,866	1,722,859
480 - Miscellaneous Revenue-Revenues	123,400	-	-	10,973	-	244,973
490 - Other Financing Sources-Revenues	4,023,500	-	-	-	2,123,679	18,397,179
	5,878,863	25,706	863,554	1,639,351	2,548,737	35,052,596

CAPITAL PROJECTS FUND

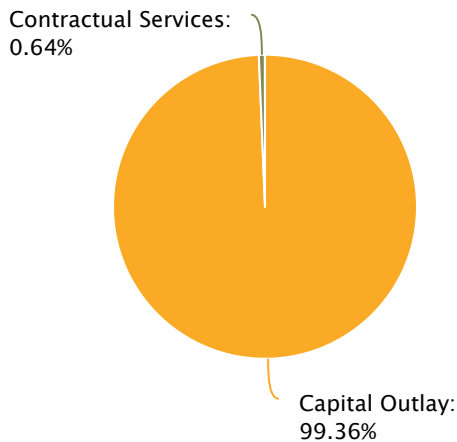
MISSION:

To maintain and improve the City’s infrastructure, facilities and equipment in the most cost-effective and efficient manner.

RESPONSIBILITIES:

This organization provides the financial resources for capital improvements which are defined as major projects requiring the expenditure of over \$25,000 for the purchase, construction or replacement of physical assets and infrastructure of the City. Revenues to support these expenditures are provided by special assessments, property taxes, grant income and debt proceeds.

BUDGET:



BUDGET SUMMARY

	2023 Actual	2024			2025		
		Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Proposed
Contractual Services	\$ 182,712	\$ -	\$ -	\$ 225,920	\$ 35,000	\$ 35,000	\$ 35,000
Supplies and Expense	1,844	-	-	2,489	-	-	-
Fixed Charges	-	-	-	1,285	-	-	-
Debt Service	60,664	-	-	-	-	-	-
Grants, Contributions, Indemnities and Other	-	-	-	1,500,001	-	-	-
Capital Outlay	4,719,033	6,619,092	6,817,092	6,129,779	5,462,107	5,462,107	5,462,107
Total Expenses	\$ 4,964,253	\$ 6,619,092	\$ 6,817,092	\$ 7,859,474	\$ 5,497,107	\$ 5,497,107	\$ 5,497,107
Taxes	\$ 495,000	\$ 811,709	\$ 811,709	\$ 505,709	\$ 517,427	\$ 517,427	\$ 517,427
Special Assessments	374,303	-	-	381,000	372,680	372,680	372,680
Intergovernmental Revenues	102,192	433,433	433,433	109,148	-	-	-
Miscellaneous Revenue	154,760	400,000	400,000	124,978	7,000	7,000	7,000
Other Financing Sources	3,728,154	4,973,950	5,061,950	1,028	4,600,000	4,600,000	4,600,000
Total Revenue	\$ 4,854,409	\$ 6,619,092	\$ 6,707,092	\$ 1,121,863	\$ 5,497,107	\$ 5,497,107	\$ 5,497,107

CAPITAL PROJECTS FUND

2025 CAPITAL PROJECTS FUND BY FUNDING SOURCE

Project Description	Dept	Total
Infrastructure		
WIS DOT Projects		
3rd Avenue - Union St to Bridge St - Design		35,000
Curb Gutter and Pavement		
Cherry St - W Wausau Avenue to Randolph St		1,175,000
W Randolph St Burek Ave to Merrill Ave		2,190,000
Street Tree Planting		25,000
Asphalt Overlay		600,000
Alley Paving		35,000
Sidewalk Projects		200,000
Concrete Repairs		300,000
Pavement Markings		75,000
Total Infrastructure		\$ 4,635,000
Facilities		
Upgrade Door Control Hardware City Hall	Facilities	31,000
City Hall Chimney Liner	Facilities	130,000
Athletic Park Clubhouse Renovations	Parks	48,038
Garage Door Repairs	DPW	30,000
Public Safety Roof Phase 1	Police	50,000
Fence and Gate Replacement	DPW	35,000
Total Facilities		\$ 324,038
Equipment and Fleet		
Paratech Airbag	Fire	20,818
Fire Station 3 Cascade System	Fire	54,571
PFAS Free Turnout Gear	Fire	52,000
4 Post Lift Replacement	Motor Pool	51,000
Phone System Replacement	CCITC	150,000
Park Rolling Stock	Parks	209,680
Total Rolling Stock		\$ 538,069
Total Capital Costs		\$ 5,497,107

CAPITAL PROJECTS FUND

BUDGETARY HISTORY:

Year	Expenses	Increase (Decrease) From The Previous Year		Revenues	Increase (Decrease) From The Previous Year	
		Dollar	Percent		Dollar	Percent
2025	\$ 5,497,107	\$ (1,121,985)	(16.95%)	\$ 4,979,680	\$ (1,133,703)	(18.54%)
2024	6,619,092	(2,844,398)	(30.06%)	6,113,383	(2,855,107)	(31.83%)
2023	9,463,490	801,750	9.26%	8,968,490	1,301,458	16.97%
2022	8,661,740	4,366,241	101.65%	7,667,032	3,865,232	101.67%
2021	4,295,499	766,257	21.71%	3,801,800	553,223	17.03%
2020	3,529,242	(4,739,924)	(57.32%)	3,248,577	(4,521,699)	(58.19%)
2019	8,269,166	4,989,816	152.16%	7,770,276	4,989,816	179.46%
2018	3,279,350	(547,624)	(14.31%)	2,780,460	(909,705)	(24.65%)
2017	3,826,974	(4,886,372)	(56.08%)	3,690,165	(4,573,181)	(55.34%)
2016	8,713,346	444,180	5.37%	8,263,346	1,625,715	24.49%

DEFERRED PROJECTS:

Sylvan Hill Parking Lot Reconstruction	180,000
Tennis Court Replacement Program Yr. 1	340,000
Public Safety Building Roof Replacement	150,000
Street Division Office Repairs and Updates	60,000
Truck Scale	140,000
LED Lighting Upgrades at DPW Facility	45,000
Architectural Design of a New Fire Station	700,000
Steel Roof Replacement DPW Building 2	80,500
Riverside Park Parking Lot Reconstruction	170,000
Playground Equipment Replacement	230,000
Asset Management Software	150,000
	\$ 2,245,500

CENTRAL CAPITAL PURCHASING FUND

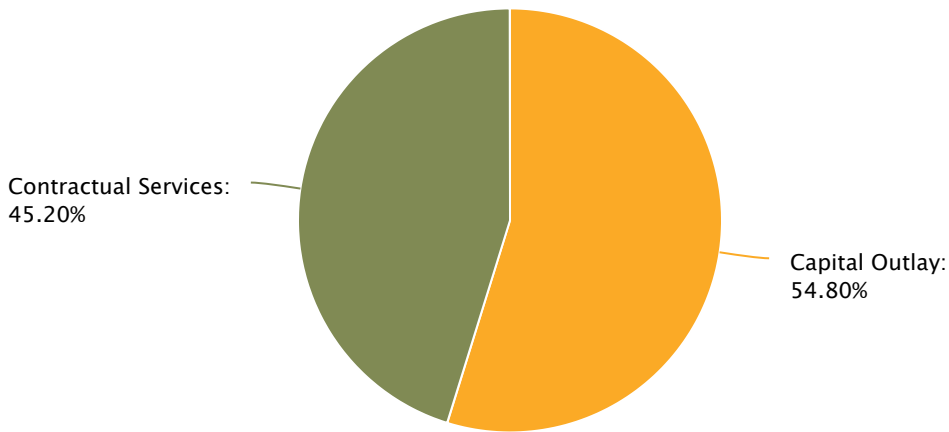
MISSION:

To maintain and fund capital equipment and facilities that do not meet the financial thresholds of the Capital Projects Fund set at \$25,000 or more.

RESPONSIBILITIES:

This organization provides the financial resources for capital improvements which do not meet the threshold of \$25,000. The intent is to budget a consistent, increasing amount annually to meet the replacement needs of the departments. Revenues to support these expenditures are provided by property taxes.

BUDGET:



BUDGET SUMMARY

	2023 Actual	2024			2025		
		Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Proposed
Contractual Services	\$ 224,892	\$ 383,636	\$ 383,636	\$ 294,022	\$ 364,636	\$ 364,636	\$ 364,636
Supplies and Expense	21,438	14,000	14,000	9,778	-	-	-
Building Materials	43,573	-	-	5,000	-	-	-
Capital Outlay	501,645	350,878	680,792	767,360	442,000	442,000	442,000
Total Expenses	\$ 791,548	\$ 748,514	\$ 1,078,428	\$ 1,076,160	\$ 806,636	\$ 806,636	\$ 806,636
Taxes	\$ 614,554	\$ 714,554	\$ 714,554	\$ 714,554	\$ 806,636	\$ 727,000	\$ 806,636
Miscellaneous Revenue	101,756	-	95,000	71,490	-	-	-
Other Financing Sources	-	-	210,000	27,063	-	-	-
Total Revenue	\$ 716,310	\$ 714,554	\$ 1,019,554	\$ 813,107	\$ 806,636	\$ 727,000	\$ 806,636

CENTRAL CAPITAL PURCHASING FUND

BUDGET BY DEPARTMENT:

	Police	CCITC	Fire	General Govt	Engineering	Parks	Total
Equipment	14,000		55,000				69,000
Technology	350,636	167,000			30,000		547,636
Facilities	20,000			60,000		110,000	190,000
	384,636	167,000	55,000	60,000	30,000	110,000	806,636

BUDGETARY HISTORY:

Year	Expenses	Increase (Decrease) From The Previous Year		Revenues	Increase (Decrease) From The Previous Year	
		Dollar	Percent		Dollar	Percent
2025	\$ 806,636	\$ 58,122	7.76%	\$ -	\$ -	-%
2024	748,514	78,014	11.64%	-	(614,554)	(100.00%)
2023	670,500	73,446	12.30%	614,554	-	-%
2022	597,054	24,650	4.31%	-	-	-%
2021	572,404	81,904	16.70%	-	-	-%
2020	490,500	64,018	15.01%	-	-	-%
2019	426,482	78,202	22.45%	-	-	-%
2018	348,280	92,980	36.42%	-	-	-%
2017	255,300	36500	16.68%	-	(108,000)	(100.00%)
2016	\$ 218,800	New Fund		\$ 108,000	New Fund	



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TAX INCREMENT DISTRICT NUMBER THREE FUND

MISSION:

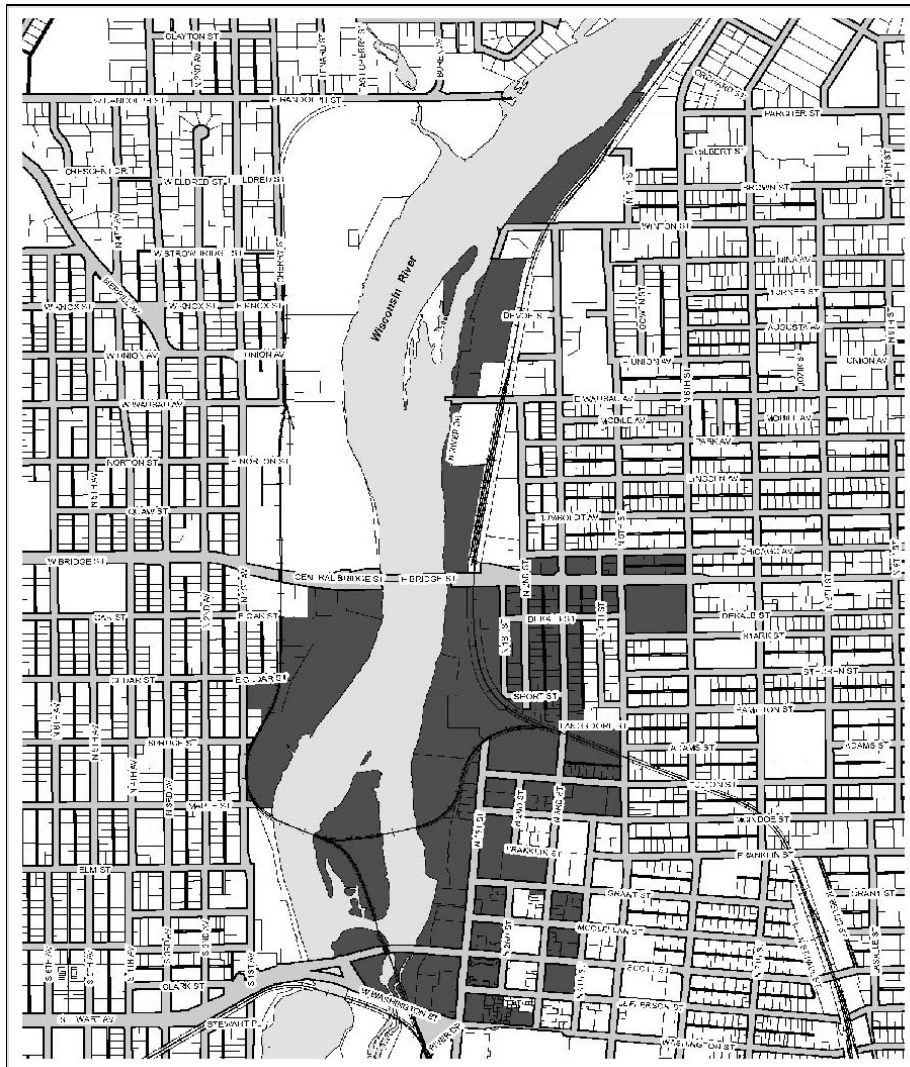
To fund enhancements within the District including: the Central Business District, Pick'n Save area and River's Edge.

RESPONSIBILITIES:

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

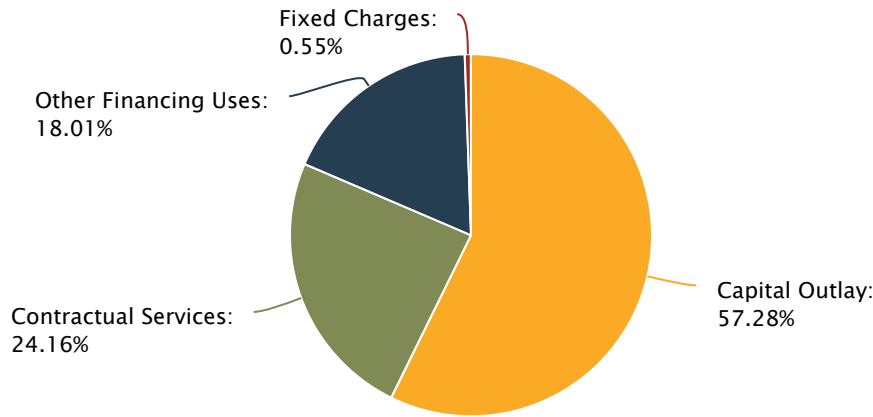
DISTRICT FACTS:

Creation Date:	September 1, 1994
Last Date Project Costs Incurred:	September 1, 2027
Mandated Final Dissolution Date:	September 1, 2032



TAX INCREMENT DISTRICT NUMBER THREE FUND

BUDGET:



BUDGET SUMMARY

	2023 Actual	2024			2025		
		Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Proposed
Personal Services	\$ 12,937	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	99,156	591,000	591,000	57,039	2,006,000	2,006,000	2,856,000
Supplies and Expense	133	250	250	471	-	-	-
Fixed Charges	65,337	150	150	65,780	65,150	65,150	65,150
Debt Service	49,372	-	-	-	-	-	-
Grants, Contributions, Indemnities and Other	41,783	-	-	90,000	-	-	-
Capital Outlay	1,212,368	3,207,000	3,749,196	1,848,574	6,773,000	6,773,000	6,773,000
Other Financing Uses	1,841,954	2,149,693	2,149,693	2,101,399	2,128,848	2,128,848	2,128,848
Total Expenses	\$ 3,323,040	\$ 5,948,093	\$ 6,490,289	\$ 4,163,263	\$ 10,972,998	\$ 10,972,998	\$ 11,822,998
Taxes	\$ 3,159,210	\$ 3,492,851	\$ 3,743,543	\$ 3,618,197	\$ 3,003,104	\$ 3,003,104	\$ 3,003,104
Intergovernmental Revenues	478,056	330,376	330,376	374,658	581,428	581,428	581,428
Miscellaneous Revenue	88,423	59,700	59,700	92,000	88,000	88,000	88,000
Other Financing Sources	1,250,000	2,750,000	2,750,000	-	7,350,000	7,350,000	7,650,000
Total Revenue	\$ 4,975,689	\$ 6,632,927	\$ 6,883,619	\$ 4,084,855	\$ 11,022,532	\$ 11,022,532	\$ 11,322,532

TAX INCREMENT DISTRICT NUMBER THREE FUND

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

TID 3 expenditure period ends September 2026. In addition to administration and debt service the budget includes the following projects:

2025 PROJECTS

Remediation Costs	\$	450,000
Water Plant Demolition		1,850,000
Rivers Edge Trail - Winton Street to the North		500,000
1st St, River Dr McIndoe St to 300 N of Fulton		260,000
2nd Street, Short Street to Dekalb Street		300,000
Fulton Street N 1st Street to N 7th Street		875,000
Redevelopment Planning		100,000
Parking - McIndoe St, 4th St to Franklin St		238,000
Mall Street Extensions		4,450,000
Jefferson Ramp Improvements		600,000
	\$	9,623,000

BUDGETARY HISTORY:

Year	Expenses	Increase (Decrease) From The Previous Year		Revenues	Increase (Decrease) From The Previous Year	
		Dollar	Percent		Dollar	Percent
2025	\$ 11,822,998	\$ 5,874,905	98.77%	\$ 11,322,532	\$ 4,689,605	70.70%
2024	5,948,093	4,052,695	213.82%	6,632,927	2,345,133	54.69%
2023	1,895,398	(1,117,537)	(37.09%)	4,287,794	920,838	27.35%
2022	3,012,935	206,791	7.37%	3,366,956	30,374	0.91%
2021	2,806,144	(4,318,500)	(60.61%)	3,336,582	(3,060,988)	(47.85%)
2020	7,124,644	(1,542,833)	(17.80%)	6,397,570	1,783,256	38.65%
2019	8,667,477	(4,511,277)	(34.23%)	4,614,314	459,054	11.05%
2018	13,178,754	(66,952)	(0.51%)	4,155,260	(6,318,339)	(60.33%)
2017	13,245,706	6,506,018	96.53%	10,473,599	3,630,448	53.05%
2016	6,739,688	(305,445)	(4.34%)	6,843,151	241,157	3.65%

TAX INCREMENT DISTRICT NUMBER THREE FUND

DISTRICT FUTURE OBLIGATIONS:

The District is currently retiring nine debt issues.

	Amount Borrowed	Repaid	Balance 12/31/2024
1995 State Trust Fund Loan	\$ 75,000	\$ 75,000	\$ -
1996 General Obligation Bonds	757,555	757,555	-
Mirman Promissory Note	300,000	300,000	-
McDevco Promissory Note	1,146,447	1,146,447	-
1997 General Obligation Note	4,000,000	4,000,000	-
1998 General Obligation Bonds	856,402	856,402	-
2001 General Obligation Note	475,800	475,800	-
2001 State Trust Fund Loan	1,617,503	1,617,503	-
2002 State Trust Fund Loan	2,415,665	2,415,665	-
2003 State Trust Fund Loan	2,617,794	2,617,794	-
2003 State Trust Fund Loan	5,057,592	5,057,592	-
2003 State Trust Fund Loan	3,908,949	3,908,949	-
2003D General Obligation Note	3,285,000	3,285,000	-
2004A General Obligation Note	643,534	643,534	-
2004 General Obligation Refunding Bond	13,445,000	13,445,000	-
2005B General Obligation Note	2,000,000	2,000,000	-
2007 General Obligation Note	1,396,190	1,396,190	-
2008 General Obligation Note	270,000	270,000	-
2009 General Obligation Note	320,000	320,000	-
2010A General Obligation Note	1,580,447	1,580,447	-
2012A General Obligation Note - Taxable	2,725,000	2,725,000	-
2012B General Obligation Note Refunding	6,280,000	6,280,000	-
2014B General Obligation Bonds	1,185,000	685,000	500,000
2015B General Obligation Bonds	1,420,000	715,000	705,000
2015C General Obligation Bonds - Taxable	2,655,000	1,295,000	1,360,000
2016B General Obligation Bond	3,315,000	1,370,000	1,945,000
2016C Taxable Note	2,556,832	2,306,429	250,403
2017B General Obligation Bond	6,405,000	2,520,000	3,885,000
2020D Promissory Note	1,175,000	455,000	720,000
2023C General Obligation Taxable Note	1,250,000	195,000	1,055,000
Foundation Loan - Housing	600,000	600,000	-
Foundation Loan - Scott Street Property	1,609,779		1,609,779
Foundation Loan	1,530,000	1,530,000	-
Foundation Loan - Savo Supply	358,000	358,000	-
Foundation Loan - Riverfront Property Acquisition	750,000	750,000	-
	\$ 79,983,489	\$ 67,953,307	\$ 12,030,182

TAX INCREMENT DISTRICT NUMBER THREE FUND

SCHEDULE OF MATURITIES

Year	Principal	Interest	Total
2025	1,780,403	348,445	2,128,848
2026	3,189,779	343,078	3,532,857
2027	1,635,000	197,408	1,832,408
2028	1,695,000	142,210	1,837,210
2029	1,445,000	91,970	1,536,970
2030	1,375,000	48,601	1,423,601
2031	910,000	13,650	923,650
	12,030,182	1,185,362	13,215,544

DISTRICT VALUATIONS:

Year	Valuation	% Increase	Increment
1994	\$ 9,719,600		
1995	10,989,700	13.07%	
1996	10,100,700	(8.09%)	\$ 40,926
1997	10,195,800	0.94%	10,998
1998	10,596,400	3.93%	13,909
1999	11,130,900	5.04%	25,163
2000	11,377,100	2.21%	40,161
2001	17,246,000	51.59%	47,151
2002	21,877,500	26.86%	78,603
2003	25,324,400	15.76%	206,394
2004	37,527,900	48.19%	296,392
2005	46,201,500	23.11%	632,340
2006	54,013,600	16.91%	831,571
2007	61,948,100	14.69%	992,593
2008	122,085,200	97.08%	1,207,183
2009	116,758,800	(4.36%)	1,922,136
2010	115,776,400	(0.84%)	1,913,174
2011	113,527,400	(1.94%)	1,962,727
2012	107,384,900	(5.41%)	1,919,739
2013	106,038,900	(1.25%)	1,764,433
2014	113,066,800	6.63%	1,752,528
2015	119,919,400	6.06%	1,868,669
2016	123,438,200	2.93%	2,108,433
2017	128,565,800	4.15%	2,214,368
2018	146,621,800	14.04%	2,324,996
2019	143,102,900	(2.40%)	2,771,677
2020	145,034,800	1.35%	2,646,873
2021	154,854,600	6.77%	2,580,791
2022	173,650,900	12.14%	2,926,879
2023	200,046,200	15.20%	3,159,210
2024	166,980,900	(16.53%)	

TAX INCREMENT DISTRICT NUMBER THREE FUND

OUTSTANDING CITY DEVELOPMENT OBLIGATIONS:

The Wausau Common Council approved the acquisition and lease of a downtown city block from the Resurrection Parish. The purchased portion of the block is to be used for parking including but not limited to a parking lot or mixed use parking ramp. The City entered into a 10 year lease with four 10 year renewal options at an annual rent of \$1. This portion of the property shall be developed by the City into 20 parking stalls and a public park or similar green space.

TAX INCREMENT DISTRICT NUMBER THREE FUND

TAX INCREMENT DISTRICT NUMBER THREE FUND CASH FLOW PROJECTIONS:

Year	Total Annual Debt Service Existing Issues	2025 Debt Issue	Uses of Funds		
			Administrative, Consulting Services and Other Costs	Developer Incentives	Capital Expenditures
Actual					
1994					\$ 92,361
1995	172,413				2,002,575
1996	2,038,966		13,210		260,893
1997	185,232		48,599		1,456,671
1998	4,047,263		585		127,328
1999	510,334		1,095		
2000	249,696				73,791
2001	1,820,137			750,000	110,878
2002	250,875		157	791,372	5,278,537
2003	956,762		21,834	1,758,625	14,642,438
2004	15,106,609			2,652,480	950,004
2005	2,533,076			132,520	98,129
2006	2,975,010				1,301,728
2007	3,122,630		49,012		1,941,789
2008	2,439,384				932,630
2009	2,413,435		27,371		408,872
2010	2,461,237		48,007		2,016,086
2011	2,614,684		54,560	174,000	4,694,503
2012	8,485,562		46,258	275,000	771,262
2013	2,815,752		54,239	1,000	1,291,332
2014	2,627,195		71,919		2,267,481
2015	2,224,813		132,683		4,476,374
2016	2,123,431		219,116	1,420,079	6,968,324
2017	3,052,086		571,498	82,384	2,915,824
2018	3,435,523		122,044	499,999	3,671,051
2019	3,253,789		92,553	2,190,767	2,303,850
2020	3,589,286		1,036,777		3,182,065
2021	2,680,994		13,287		10,773
2022	2,977,785		10,208		5,134
2023	1,891,519		176,093	41,783	1,213,835
Estimated					
2024	2,101,399		65,150		1,996,714
2025	2,128,848		71,150		9,623,000
2026	3,532,857	250,000	35,000		
2027	1,832,407	1,100,000	35,000		
2028	1,837,210	1,200,000	35,000		
2029	1,536,970	1,967,000	35,000		
2030	1,423,601	1,967,000	35,000		
2031	923,650	1,967,000	35,000		
2032	-				
	\$ 98,372,420	\$ 8,451,000	\$ 3,157,405	\$ 10,770,009	\$ 77,086,232

TAX INCREMENT DISTRICT NUMBER THREE FUND

Capital Projects Funds

Sources of Funds							
Debt Proceeds	Other Income	Advance From Other	Donated Funds Increment	Grant & Donation Income	Tax Increment	Annual Surplus (Deficit)	Accumulated Balance
		\$ 92,361					
2,196,447		237,495				258,954	258,954
757,555	25,705			2,000,000	40,926	511,117	770,071
4,000,000	31,128				10,998	2,351,624	3,121,695
856,402	119,437				13,909	(3,185,428)	(63,733)
	10,490				25,163	(475,776)	(539,509)
	22,339				40,161	(260,987)	(800,496)
2,093,303	39,970	750,000	392,198		47,151	641,607	(158,889)
2,415,665	38,331	2,669,163	690,243	791,372	78,603	362,436	203,547
16,399,335	580,182	1,012,805	686,173	1,258,625	206,394	2,763,855	2,967,402
14,088,534	69,500	1,034,594	679,709		296,392	(2,540,364)	427,038
2,000,000	244,642	957,397	710,142	11,000	632,340	1,791,796	2,218,834
	249,334	1,109,287	696,683		831,571	(1,389,863)	828,971
1,396,190	211,985	1,020,075	849,518		992,593	(643,070)	185,901
270,000	224,667		2,481,850		1,207,183	811,686	997,587
320,000	258,562		685,107	21,023	1,922,136	357,150	1,354,737
1,580,447	173,737		693,115	122,763	1,913,174	(42,094)	1,312,643
	186,335			1,247,316	1,962,727	(4,141,369)	(2,828,726)
9,005,000	235,408			113,927	1,919,739	1,695,992	(1,132,734)
1,108,000	150,646			166,538	1,764,433	(972,706)	(2,105,440)
1,595,000	92,960			383,456	1,752,528	(1,142,651)	(3,248,091)
4,075,000	167,081			1,428,463	1,868,669	705,343	(2,542,748)
8,414,779	88,236		1,434,277	1,152,337	2,108,433	2,467,112	(75,636)
6,405,000	806,414		1,321,470	1,666,750	2,214,368	5,792,210	5,716,574
	241,020		1,300,537	1,154,650	2,324,996	(2,707,414)	3,009,160
	285,414		1,119,579	36,200	2,771,677	(3,628,089)	(618,929)
1,235,573	432,586		1,222,708	626,257	2,646,873	(1,644,131)	(2,263,060)
	698,927			182,728	2,580,791	757,392	(1,505,668)
	471,827				2,926,879	405,579	(1,100,089)
1,250,000	418,993			147,680	3,159,210	1,652,653	552,564
	466,658				3,618,197	(78,408)	474,156
7,400,000	669,428			250,000	3,003,104	(500,466)	(26,310)
	379,000				3,000,000	(438,857)	(465,167)
	379,000				3,000,000	411,593	(53,574)
	379,000				3,000,000	306,790	253,216
	379,000				3,000,000	(159,970)	93,246
	379,000				3,000,000	(46,601)	46,645
	379,000				3,000,000	453,350	499,995
						-	
\$ 88,862,230	\$ 9,985,942	\$ 8,883,177	\$ 14,963,309	\$ 12,761,085	\$ 62,881,318		

TAX INCREMENT DISTRICT NUMBER THREE FUND

2025 PROJECTS

Remediation Costs	\$	450,000
Water Plant Demolition		1,850,000
Rivers Edge Trail Development - Winton St to the North		250,000
1st St, River Dr McIndoe St to 300 N of Fulton		260,000
2nd Street, Short Street to Dekalb Street		300,000
Fulton Street N 1st Street to N 7th Street		875,000
Redevelopment Planning		100,000
Parking - McIndoe St, 4th St to Franklin St		238,000
Mall Street Extensions		4,450,000
Jefferson Ramp Improvements		600,000
	\$	9,373,000

TAX INCREMENT DISTRICT NUMBER SIX FUND

MISSION:

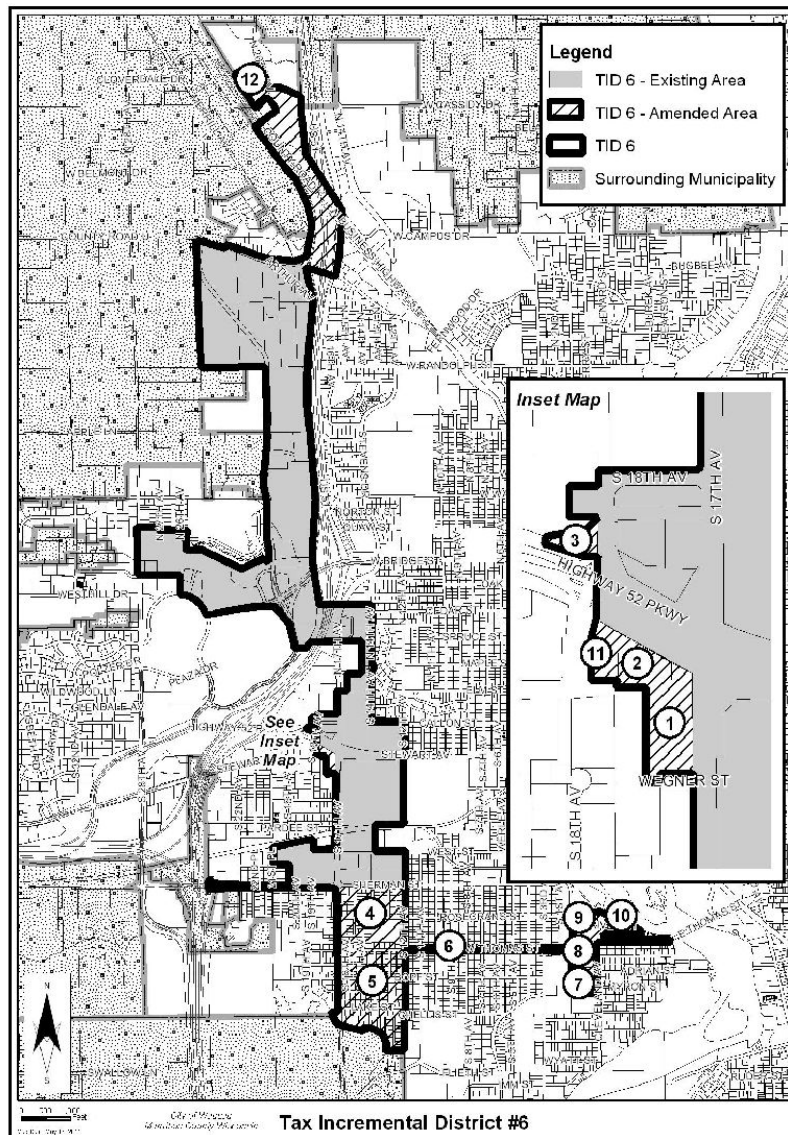
To fund public infrastructure within the district and assist with development and redevelopment of the area which is located along the Interstate I-39 corridor with the northern border as County Road U and Thomas Street as the southern border.

RESPONSIBILITIES:

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

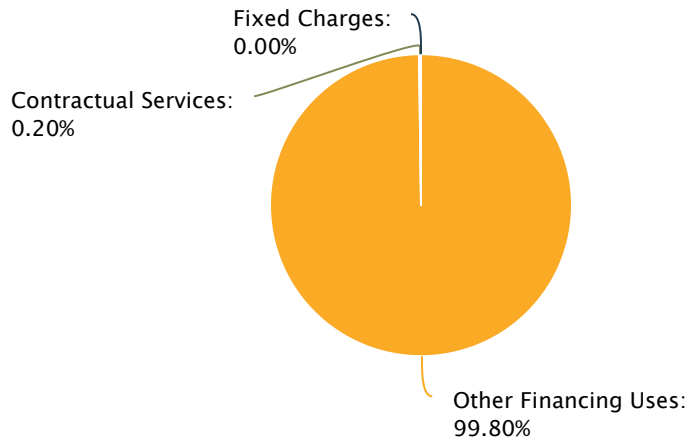
DISTRICT FACTS:

Creation Date:	May 11, 2005
Last Date Project Costs Incurred:	May 10, 2020
Mandated Final Dissolution Date:	May 10, 2025



TAX INCREMENT DISTRICT NUMBER SIX FUND

BUDGET:



BUDGET SUMMARY

	2023 Actual	2024			2025		
		Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Proposed
Contractual Services	\$ 11,071	\$ 4,150	\$ 4,150	\$ 25,000	\$ 11,650	\$ 11,650	\$ 11,650
Fixed Charges	150	-	-	150	150	150	150
Other Financing Uses	2,799,375	2,603,200	2,603,200	4,148,200	5,931,476	5,931,476	5,931,476
Total Expenses	\$ 2,810,596	\$ 2,607,350	\$ 2,607,350	\$ 4,173,350	\$ 5,943,276	\$ 5,943,276	\$ 5,943,276
Taxes	\$ 3,716,193	\$ 3,945,656	\$ 3,945,656	\$ 4,087,252	\$ 4,209,000	\$ 4,209,000	\$ 4,209,000
Intergovernmental Revenues	141,008	141,008	141,008	141,008	490,361	490,361	490,361
Public Charges for Services	17,644	-	-	-	-	-	-
Miscellaneous Revenue	17,375	20,014	20,014	198,100	15,600	15,600	15,600
Total Revenue	\$ 3,892,220	\$ 4,106,678	\$ 4,106,678	\$ 4,426,360	\$ 4,714,961	\$ 4,714,961	\$ 4,714,961

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The expenditure period of the district concluded in 2020. The Common Council approved extending the district one year for affordable housing. The district will close in 2025 after the increment has been allocated to housing.

TAX INCREMENT DISTRICT NUMBER SIX FUND

BUDGETARY HISTORY:

Year	Expenses	Increase (Decrease) From The Previous Year		Revenues	Increase (Decrease) From The Previous Year	
		Dollar	Percent		Dollar	Percent
2025	\$ 5,943,276	\$ 3,335,926	127.94%	\$ 4,714,961	\$ 608,283	14.81%
2024	2,607,350	(196,175)	(7.00%)	4,106,678	(70,871)	(1.70%)
2023	2,803,525	(82,623)	(2.86%)	4,177,549	298,702	7.70%
2022	2,886,148	(322,097)	(10.04%)	3,878,847	812,090	26.48%
2021	3,208,245	(2,548,627)	(44.27%)	3,066,757	(2,463,115)	(44.54%)
2020	5,756,872	(2,331,143)	(28.82%)	5,529,872	(1,545,829)	(21.85%)
2019	8,088,015	2,066,584	34.32%	7,075,701	1,636,484	30.09%
2018	6,021,431	(2,397,125)	(28.47%)	5,439,217	(2,111,200)	(27.96%)
2017	8,418,556	2,292,175	37.41%	7,550,417	1,361,351	22.00%
2016	6,126,381	352,449	6.10%	6,189,066	123,267	2.03%

DISTRICT OBLIGATIONS:

The District is currently retiring six general obligation note issues.

	Original Amount Borrowed	Repaid	Balance 12/31/2024
2005A General Obligation Note	\$ 1,539,475	\$ 1,539,475	\$ -
2010A General Obligation Note	400,000	400,000	-
2011A General Obligation Note	1,244,970	1,244,970	-
2012B General Obligation Note	700,000	700,000	-
2013A General Obligation Note	2,065,000	2,065,000	-
2016A General Obligation Note	4,515,000	4,515,000	-
2017A General Obligation Note	3,615,000	3,615,000	-
2018A General Obligation Note	3,440,000	3,440,000	-
2019A General Obligation Note	3,130,000	2,585,000	545,000
2021A General Obligation Note	1,780,000	1,315,000	465,000
2020 State Trust Fund Loan	2,986,000	2,986,000	-
	\$ 25,415,445	\$ 24,405,445	\$ 1,010,000

SCHEDULE OF MATURITIES

Year	Principal	Interest	Total
2025	1,010,000	12,425	1,022,425
	\$ 1,010,000	\$ 12,425	\$ 1,022,425

TAX INCREMENT DISTRICT NUMBER SIX FUND

DISTRICT VALUATIONS:

Year	Equalized Valuation	Percentage Change
2005	\$ 17,932,100	-%
2006	39,655,100	121.14%
2007	42,219,200	6.47%
2008	51,835,100	22.78%
2009	54,884,200	5.88%
2010	58,568,400	6.71%
2011	67,791,800	15.75%
2012	114,664,700	69.14%
2013	122,149,700	6.53%
2014	136,362,600	11.64%
2015	138,977,200	1.92%
2016	138,440,700	(0.39%)
2017	163,350,300	17.99%
2018	182,937,300	11.99%
2019	185,917,600	1.63%
2020	198,944,700	7.01%
2021	222,689,800	11.94%
2022	234,477,800	5.29%
2024	258,189,400	10.11%
2025	264,719,700	2.53%



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TAX INCREMENT DISTRICT NUMBER SIX FUND

TAX INCREMENT DISTRICT NUMBER SIX FUND CASH FLOW PROJECTIONS:

Year	Uses of Funds					
	Total Annual Debt Service	Administrative, Organization, & Discretionary Costs	Developer Incentives	Housing Extension	Capital Expenditures	
Actual						
1	2005		\$ 82,793		\$ 1,362,222	
2	2006	185,737	14,395		327,530	
3	2007	178,803	18,028		76,024	
4	2008	188,711	56,664	183,962	203,833	
5	2009	187,783	12,276	553,595	984	
6	2010	192,133	29,845		360,870	
7	2011	243,819	31,929	257,466	455,652	
8	2012	390,527	30,329	340,876	1,948,737	
9	2013	557,757	43,797	455,939	3,496,673	
10	2014	769,690	44,120	571,777	315,483	
11	2015	703,182	152,588	294,311	300,311	
12	2016	497,031	174,790	141,032	3,086,671	
13	2017	1,211,244	178,464	75,000	4,689,869	
14	2018	1,649,226	74,718		2,989,782	
15	2019	2,198,813	295,289	299,000	7,333,594	
16	2020	2,690,722	91,512		2,428,290	
17	2021	5,660,225	20,390		354,972	
18	2022	2,881,998	60,737			
19	2023	2,799,375	11,221			
Estimated						
20	2024	4,148,200	25,150		35,000	
21	2025	1,022,425	11,800		\$ 4,909,051	
Total		\$ 28,357,401	\$ 1,460,835	\$ 3,172,958	\$ 4,909,051	\$ 29,766,497

TAX INCREMENT DISTRICT NUMBER SIX FUND

Sources of Funds						
Other Income	Loan Repayments	Special Assessment Income	Debt Proceeds	Tax Increment	Annual Surplus (Deficit)	Cumulative Balance
\$ 14,567			\$ 1,539,475		\$ 109,027	\$ 109,027
3,615					(524,047)	(415,020)
73,470				449,635	250,250	(164,770)
37,998		30,896		520,672	(43,604)	(208,374)
34,058		7,678		730,190	17,288	(191,086)
61,464		7,134	400,000	858,034	743,784	552,698
62,465		8,405	1,244,970	991,225	1,318,199	1,870,897
90,268		5,483	700,000	1,059,794	(854,924)	1,015,973
135,209		73,155	2,065,000	955,238	(1,325,564)	(309,591)
98,478		104,853		1,176,485	(321,254)	(630,845)
85,647	\$ 22,854	39,605		1,507,029	204,743	(426,102)
116,335	11,575	38,472	4,515,000	1,620,763	2,402,621	1,976,519
561,863	10,039	38,342	3,615,000	1,613,164	(316,169)	1,660,350
124,365	11,656	24,350	3,572,364	2,267,884	1,286,893	2,947,243
163,288	310,373	5,222	3,257,742	2,726,109	(3,663,962)	(716,719)
144,829	13,162	6,622	2,986,000	2,773,367	713,456	(3,263)
145,784	25,620		1,882,260	2,981,932	(999,991)	(1,003,254)
162,108				3,712,562	931,935	(71,319)
141,788	15,875	18,364		3,716,193	1,081,624	1,010,305
141,008	198,100			4,087,252	218,010	1,228,315
490,361	15,600			4,209,000	(1,228,315)	-
\$ 2,888,968	\$ 634,854	\$ 408,581	\$ 25,777,811	\$ 37,956,528		

TAX INCREMENT DISTRICT NUMBER SEVEN FUND

MISSION:

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

RESPONSIBILITIES:

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

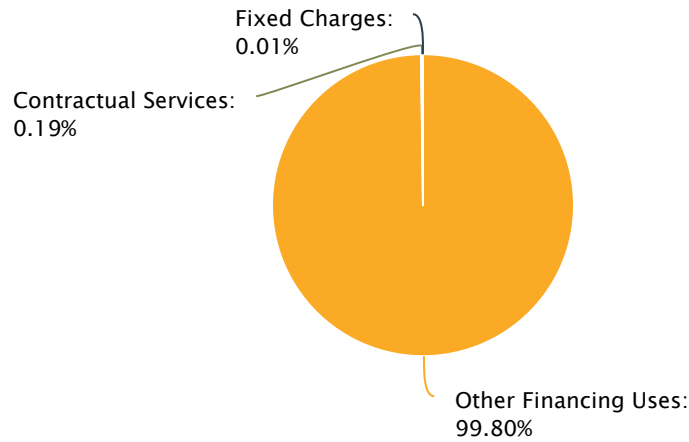
DISTRICT FACTS:

Creation Date:	January 11, 2006
Last Date Project Costs Incurred:	January 10, 2021
Mandated Final Dissolution Date:	January 10, 2026



TAX INCREMENT DISTRICT NUMBER SEVEN FUND

BUDGET:



BUDGET SUMMARY

	2023 Actual	2024			2025		
		Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Proposed
Contractual Services	\$ -	\$ 4,150	\$ 4,150	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Fixed Charges	150	-	-	150	150	150	150
Other Financing Uses	1,754,057	2,084,810	2,084,810	2,158,833	2,123,679	2,123,679	2,123,679
Total Expenses	\$ 1,754,207	\$ 2,088,960	\$ 2,088,960	\$ 2,162,983	\$ 2,127,829	\$ 2,127,829	\$ 2,127,829
Taxes	\$ 1,727,940	\$ 2,062,694	\$ 2,062,694	\$ 2,136,717	\$ 1,966,000	\$ 1,966,000	\$ 1,966,000
Intergovernmental Revenues	26,266	26,266	26,266	26,266	161,829	161,829	161,829
Total Revenue	\$ 1,754,206	\$ 2,088,960	\$ 2,088,960	\$ 2,162,983	\$ 2,127,829	\$ 2,127,829	\$ 2,127,829

BUDGET HIGHLIGHTS:

The district has retired all outstanding debt. The Joint Review Board authorized TID Increment donation to TID 12 through 2025. At that time the district can terminate, extend an additional year for housing stock improvements, or request additional increment sharing through the legislative process.

TAX INCREMENT DISTRICT NUMBER SEVEN FUND

BUDGETARY HISTORY:

Year	Expenses	Increase (Decrease) From The Previous Year		Revenues	Increase (Decrease) From The Previous Year	
		Dollar	Percent		Dollar	Percent
2025	\$ 2,127,829	\$ 38,869	1.86%	\$ 2,127,829	\$ 38,869	1.86%
2024	2,088,960	207,276	11.02%	2,088,960	207,276	11.02%
2023	1,881,684	1,425,855	312.80%	1,881,684	355,738	23.31%
2022	455,829	116,113	34.18%	1,525,946	448,209	41.59%
2021	339,716	(304,784)	(47.29%)	1,077,737	81,470	8.18%
2020	644,500	253,922	65.01%	996,267	193,161	24.05%
2019	390,578	(132,966)	(25.40%)	803,106	62,724	8.47%
2018	523,544	(157,719)	(23.15%)	740,382	174,882	30.93%
2017	681,263	(345,238)	(33.63%)	565,500	(201,500)	(26.27%)
2016	1,026,501	(2,450)	(0.24%)	767,000	244,543	46.81%

DISTRICT FUTURE OBLIGATIONS:

The district is currently retiring the final debt issue. These issues are detailed below along with a consolidated schedule of maturities.

	Original Amount Borrowed		Repaid	Balance 12/31/2024
2006A General Obligation Note	\$	350,000	\$ 350,000	-
2007A General Obligation Note		469,962	469,962	-
2008A General Obligation Note		3,655,000	3,655,000	-
2009A General Obligation Note		680,000	680,000	-
2010A General Obligation Note		78,000	78,000	-
2012B General Obligation Note		110,105	110,105	-
2013B General Obligation Note		445,000	445,000	-
2014A GO (to refinance 2007 Issue)		135,000	135,000	-
	\$	5,923,067	\$ 5,923,067	\$ -

INCREMENT SHARING WITH TID #12

The City of Wausau Common Council adopted a project plan amendment to share excess increment with Tax Increment District 12. Increment sharing is noted in the cash flow projections and will occur through 2025. The Common Council will consider: extending the district to provide additional support to Tax Increment District 12, extend the district a year for affordable housing, or terminate the district.

TAX INCREMENT DISTRICT NUMBER SEVEN FUND

DISTRICT VALUATIONS:

Year	Equalized Valuation	Percentage Change
Base Value	\$ 29,525,900	-
2007	33,464,200	13.34%
2008	45,606,100	36.28%
2009	43,049,900	(5.60%)
2010	44,101,100	2.44%
2011	43,069,800	(2.34%)
2012	41,341,000	(4.01%)
2013	44,562,100	7.79%
2014	49,545,600	11.18%
2015	50,526,800	1.98%
2016	48,662,900	(3.69%)
2017	64,740,300	33.04%
2018	58,546,000	(9.57%)
2019	68,348,900	16.74%
2020	69,814,300	2.14%
2021	86,717,600	24.21%
2022	101,000,700	16.47%
2023	122,291,900	21.08%
2024	111,955,000	(8.45%)

TAX INCREMENT DISTRICT NUMBER SEVEN FUND

TAX INCREMENT DISTRICT NUMBER SEVEN FUND CASH FLOW PROJECTIONS:

Year	USES OF FUNDS					
	Existing Annual Debt Service	Advance Interest	Administrative, Organization & Discretionary Costs	Developer Incentives	Other Project Costs	
Actual						
1	2006	\$ 2,454		\$ 8,963	\$ 341,235	
2	2007	62,953		43,501	629,179	
3	2008	153,820		7,223	3,404,359	
4	2009	607,955		5,006	980,731	
5	2010	663,182		16,716	173,275	
6	2011	647,328		17,500	51,357	
7	2012	735,028		11,718	852	
8	2013	631,824		12,589	\$ 438,484	17,697
9	2014	671,117		7,002		2,595
10	2015	631,954		9,619	75,000	41,432
11	2016	613,851		5,850		440
12	2017	562,113		2,807		117,240
13	2018	505,835		3,903		
14	2019	130,545		5,051	435,942	
15	2020	51,350		23,544	260,884	1,070,556
16	2021	42,400	11,340	14,575	264,116	79,630
17	2022	41,600	11,970	4,150		
18	2023	40,600		150		
Estimated						
19	2024			4,150		
20	2025			4,150		
21	2026					
TOTAL		\$ 6,795,909	\$ 23,310	\$ 208,167	\$ 1,474,426	\$ 6,910,578

TAX INCREMENT DISTRICT NUMBER SEVEN FUND

SOURCES OF FUNDS						
Other Income	Special Assessment Income	Debt Proceeds	Tax Increment	Annual Surplus (Deficit)	Increment Donation to TID#12	Cumulative Balance
		\$ 350,000		\$ (2,652)		\$ (2,652)
4,418		469,962		(261,253)		(263,905)
6,523	142,006	3,655,000	100,046	338,173		74,268
7,849	73,225	680,000	389,929	(442,689)		(368,421)
10,541	46,848	78,000	349,929	(367,855)		(736,276)
13,500	47,650		392,106	(262,929)		(999,205)
10,871	35,776	110,105	367,717	(223,129)		(1,222,334)
24,203	6,664	445,000	322,877	(301,850)		(1,524,184)
11,136			416,819	(252,759)		(1,776,943)
8,039			532,544	(217,422)		(1,994,365)
40,442			574,301	(5,398)		(1,999,763)
9,493			525,634	(147,033)		(2,146,796)
9,632			954,823	454,717		(1,692,079)
19,796			774,874 *	223,132		(1,468,947)
26,267			1,024,683	(355,384)		(1,824,331)
32,737			1,017,217	637,893		(1,186,438)
26,267			1,496,305	1,464,852	278,414	-
26,266			1,727,940	1,713,456	1,713,456	-
				-		-
26,266			2,136,717	2,158,833	2,158,833	-
161,829			1,966,000	2,123,679	2,123,679	-
						-
\$ 476,075	\$ 352,169	\$ 5,788,067	\$ 15,070,461		\$ 6,274,382	

TAX INCREMENT DISTRICT NUMBER EIGHT FUND

MISSION:

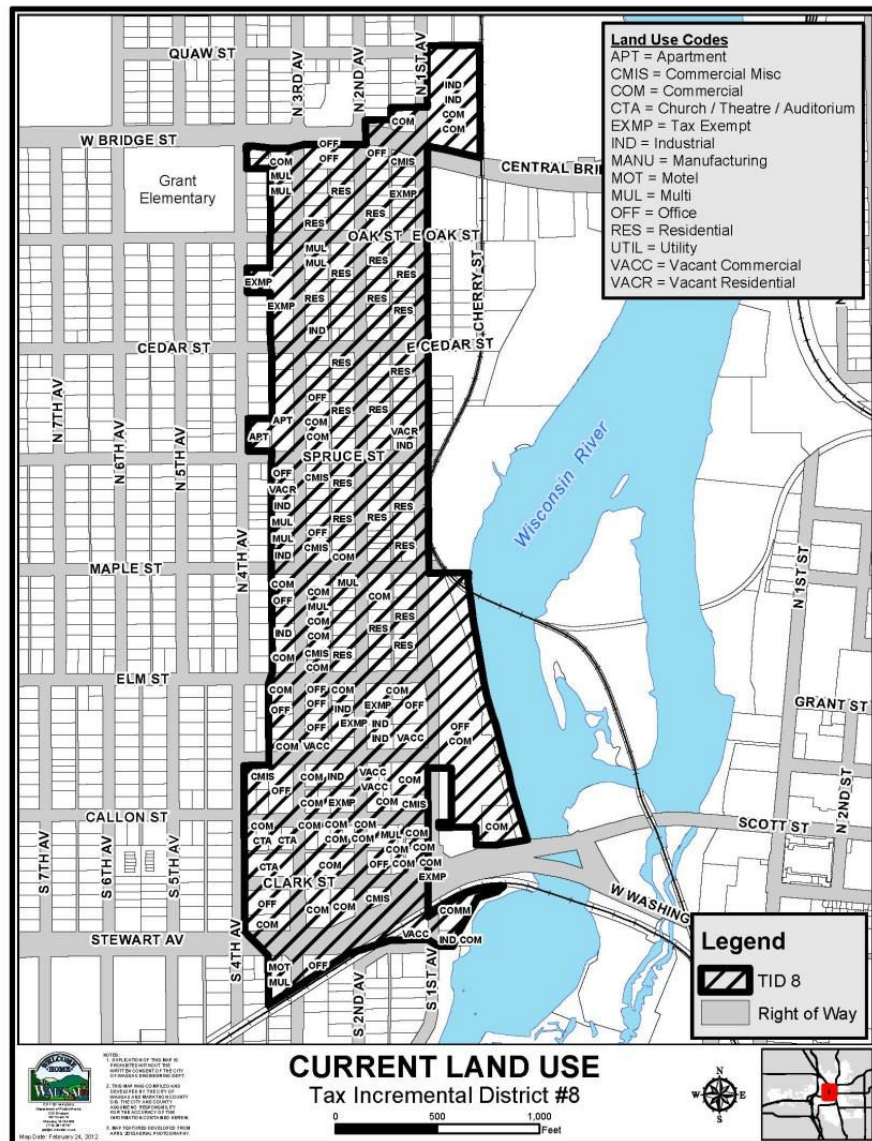
To fund public infrastructure, support economic development and blight elimination within the district. This district will complement the efforts of Tax Increment District Number Three located on the east side of the river.

RESPONSIBILITIES:

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

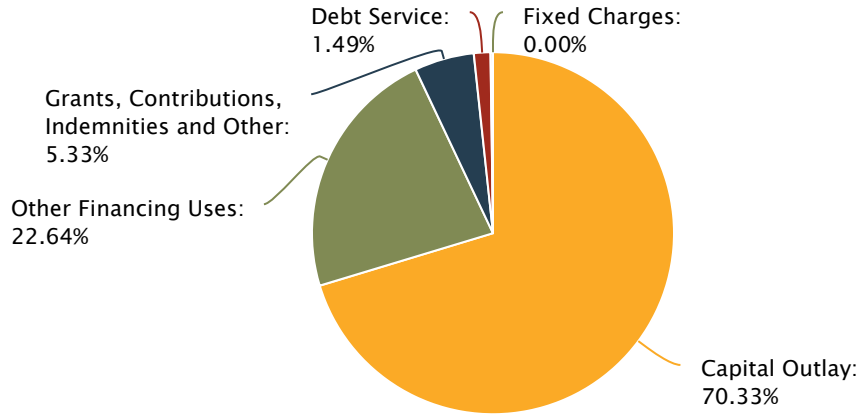
DISTRICT FACTS:

Creation Date:	April 10, 2012
Last Date Project Costs Incurred:	April 10, 2034
Mandated Final Dissolution Date:	April 10, 2039



TAX INCREMENT DISTRICT NUMBER EIGHT FUND

BUDGET:



BUDGET SUMMARY

	2023 Actual	2024			2025		
		Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Proposed
Personal Services	\$ 12,353	\$ -	\$ -	\$ 438	\$ -	\$ -	\$ -
Contractual Services	128,930	80,150	80,150	77,698	10,000	10,000	10,000
Supplies and Expense	474	-	-	10,300	-	-	-
Fixed Charges	110,221	-	-	652	150	150	150
Debt Service	42,398	-	-	-	70,000	70,000	70,000
Grants, Contributions, Indemnities and Other	-	-	-	333,664	250,000	250,000	250,000
Capital Outlay	2,168,725	800,000	800,000	460,500	3,300,000	3,300,000	3,300,000
Other Financing Uses	688,254	1,033,180	1,033,180	1,033,180	1,062,127	1,062,127	1,062,127
Total Expenses	\$ 3,151,355	\$ 1,913,330	\$ 1,913,330	\$ 1,916,432	\$ 4,692,277	\$ 4,692,277	\$ 4,692,277
Taxes	\$ 776,897	\$ 1,104,796	\$ 1,104,796	\$ 1,144,444	\$ 1,420,000	\$ 1,420,000	\$ 1,420,000
Intergovernmental Revenues	223,805	223,796	223,796	223,795	311,963	311,963	311,963
Licenses and Permits	-	-	-	50	-	-	-
Miscellaneous Revenue	307,591	14,148	14,148	123,400	123,400	123,400	123,400
Other Financing Sources	2,565,000	750,000	750,000	325,000	4,023,500	4,023,500	4,023,500
Total Revenue	\$ 3,873,293	\$ 2,092,740	\$ 2,092,740	\$ 1,816,689	\$ 5,878,863	\$ 5,878,863	\$ 5,878,863

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

2025 Projects Include:

Washington Street Retaining Wall	450,000
Washington Siphon Project	723,500
West Riverfront Land Acquisition	2,500,000
Concrete Repairs	350,000
	4,023,500

TAX INCREMENT DISTRICT NUMBER EIGHT FUND

BUDGETARY HISTORY:

Year	Expenses	Increase (Decrease) From The Previous Year		Revenues	Increase (Decrease) From The Previous Year	
		Dollar	Percent		Dollar	Percent
2025	\$ 4,692,277	\$ 2,778,947	145.24%	\$ 5,878,863	\$ 3,786,123	180.92%
2024	1,913,330	(1,294,693)	(40.36%)	2,092,740	(1,129,293)	(35.05%)
2023	3,208,023	2,217,853	223.99%	3,222,033	2,335,899	263.61%
2022	990,170	(345,704)	(25.88%)	886,134	396,994	81.16%
2021	1,335,874	398,992	42.59%	489,140	49,550	11.27%
2020	936,882	(1,352,646)	(59.08%)	439,590	(1,662,999)	(79.09%)
2019	2,289,528	1,692,934	283.77%	2,102,589	1,776,477	544.74%
2018	596,594	354,242	146.17%	326,112	(3,048,390)	(90.34%)
2017	242,352	(2,068,739)	(89.51%)	3,374,502	2,485,309	279.50%
2016	2,311,091	670,866	40.90%	889,193	(776,106)	(46.60%)

VALUATION HISTORY:

Year	Equalized Valuation	Percentage Change
2012	\$ 35,408,900	
2013	35,157,500	(0.71%)
2014	40,684,200	15.72%
2015	42,521,400	4.52%
2016	39,478,200	(7.16%)
2017	39,580,000	0.26%
2018	45,036,800	13.79%
2019	44,493,800	(1.21%)
2020	43,117,700	(3.09%)
2021	66,093,100	53.29%
2022	73,516,800	11.23%
2023	91,074,600	23.88%
2024	112,614,100	23.65%

DISTRICT FUTURE OBLIGATIONS:

The district is retiring four debt issues.

	Original Amount Borrowed	Repaid	Balance 12/31/2024
2014 Foundation Loan	\$ 190,000	190,000	\$ -
2016 Foundation Loan	200,000	200,000	-
2015 A Promissory Note	1,020,000	910,000	110,000
2016 C General Obligation Bond	1,488,168	931,000	557,168
2019 A General Obligation Note	2,335,000	1,160,000	1,175,000
2020 D General Obligation Note	920,000	355,000	565,000
2023 B General Obligation Note	2,565,000	205,000	2,360,000
2024 C General Obligation Note	325,000	-	325,000
	\$ 9,043,168	\$ 3,951,000	\$ 5,092,168

TAX INCREMENT DISTRICT NUMBER EIGHT FUND

SCHEDULE OF MATURITIES

Year	Principal	Interest	Total
2025	897,168	164,959	1,062,127
2026	640,000	142,043	782,043
2027	655,000	120,647	775,647
2028	670,000	98,633	768,633
2029	680,000	76,013	756,013
2030	450,000	55,163	505,163
2031	365,000	37,088	402,088
2032	365,000	21,250	386,250
2033	335,000	7,575	342,575
2034	35,000	525	35,525
	\$ 5,092,168	\$ 723,896	\$ 5,816,064

TAX INCREMENT DISTRICT NUMBER EIGHT FUND

CASH FLOW PROJECTIONS:

The district anticipates the continuation of a manageable deficit which will be funded by the General Fund.

**CITY OF WAUSAU
TAX INCREMENTAL DISTRICT NUMBER EIGHT CASH FLOW PROJECTIONS**

Year	USES OF FUNDS					
	Annual Projected Debt Service	2025 Debt Issue	Administrative Organization & Discretionary Costs	Future Debt	Developer Payments	Capital Expenditures
Actual						
1	2012		\$ 7,801			
2	2013		10,390			7,681
3	2014	372	5,717			235,993
4	2015	8,957	21,155			76,326
5	2016	118,441	139,458		275,000	1,819,722
6	2017	154,714	19,576		57,500	25,496
7	2018	159,542	9,813			124,821
8	2019	350,378	32,270		45,866	1,356,174
9	2020	712,677	496,865		1,559,916	1,254,646
10	2021	750,874	31,074		390,178	107,424
11	2022	702,170	144,683		317,856	17,531
12	2023	688,254	121,755			2,299,168
Estimated						
13	2024	1,033,180		28,425	333,664	521,700
14	2025	1,062,127		80,150	250,000	4,023,500
15	2026	782,043	460,000	50,000		
16	2027	775,647	460,000	50,000		
17	2028	768,633	460,000	6,000		
18	2029	756,013	460,000	6,000		
19	2030	505,163	460,000	6,000		
20	2031	402,088	460,000	6,000		
21	2032	386,250	460,000	6,000		
22	2033	342,575	460,000	6,000		
23	2034	35,525	460,000	6,000		
24	2035		460,000	6,000		
25	2036			6,000		
TOTAL		10,495,623	\$ 4,600,000	1,303,132	\$ 3,229,980	\$ 11,870,182

TAX INCREMENT DISTRICT NUMBER EIGHT FUND

SOURCES OF FUNDS				
Net Debt Proceeds	Other Income	Tax Increment	Annual Surplus (Deficit)	Cumulative Balance
			\$ (7,801)	\$ (7,801)
			(18,071)	(25,872)
190,000	183,660		131,578	105,706
1,020,000	199,366	140,328	1,253,256	1,358,962
755,000	231,968	194,502	(1,171,151)	187,811
	198,481	111,771	52,966	240,777
	195,888	113,098	14,810	255,587
2,767,210	211,879	257,077	1,451,478	1,707,065
967,470	1,172,995	239,784	(1,643,855)	63,210
	254,862	194,635	(830,053)	(766,843)
	514,550	646,578	(21,112)	(787,955)
2,681,111	372,887	776,897	721,718	(66,237)
325,000	347,245	1,144,444	(100,280)	(166,517)
4,023,500	435,363	1,420,000	463,086	296,569
	311,963	1,420,000	439,920	736,489
	311,963	1,420,000	446,316	1,182,805
	311,963	1,420,000	497,330	1,680,135
	311,963	1,420,000	509,950	2,190,085
	311,963	1,420,000	760,800	2,950,885
	311,963	1,420,000	863,875	3,814,760
	311,963	1,420,000	879,713	4,694,473
	311,963	1,420,000	923,388	5,617,861
	311,963	1,420,000	1,230,438	6,848,299
	311,963	1,420,000	1,265,963	8,114,262
	311,963	1,420,000	1,725,963	9,840,225
\$ 12,729,291	\$ 7,750,737	\$ 15,785,823		



TAX INCREMENT DISTRICT NUMBER NINE FUND

MISSION:

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

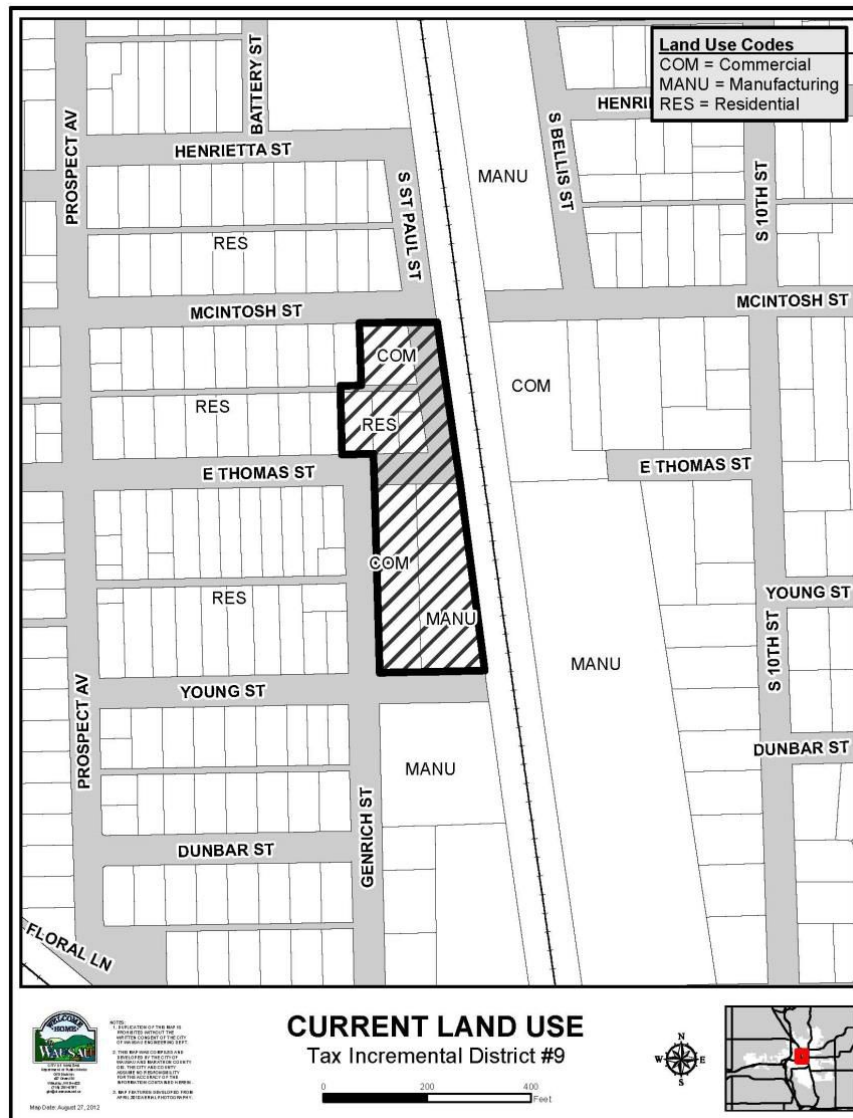
RESPONSIBILITIES:

This fund accounts for the receipt of district increment, and other program income generated from the project.

These funds are applied to capital costs and debt service.

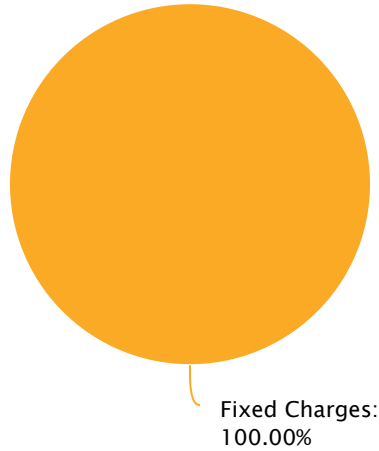
DISTRICT FACTS:

Creation Date:	September 25, 2012
Last Date Project Costs Incurred:	September 25, 2034
Mandated Final Dissolution Date:	September 25, 2039



TAX INCREMENT DISTRICT NUMBER NINE FUND

BUDGET:



BUDGET SUMMARY

	2023 Actual	2024			2025		
		Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Proposed
Personal Services	\$ 2,429	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	6,238	7,150	7,150	-	-	-	-
Fixed Charges	150	-	-	5,150	3,150	3,150	3,150
Other Financing Uses	60,885	-	-	-	-	-	-
Total Expenses	\$ 69,702	\$ 7,150	\$ 7,150	\$ 5,150	\$ 3,150	\$ 3,150	\$ 3,150
Taxes	\$ 21,769	\$ 22,517	\$ 22,517	\$ 23,325	\$ 21,226	\$ 21,226	\$ 21,226
Intergovernmental Revenues	2,056	2,056	2,056	2,056	4,480	4,480	4,480
Total Revenue	\$ 23,825	\$ 24,573	\$ 24,573	\$ 25,381	\$ 25,706	\$ 25,706	\$ 25,706

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The 2025 budget reflects the tax increment from the district. Due to the uncertainty of Bull Falls Brewery future, no loan payments have been included in the cashflow. The district retired all outstanding debt in 2023. The deficit is projected to remain manageable and fully paid off prior to mandatory retirement.

TAX INCREMENT DISTRICT NUMBER NINE FUND

BUDGETARY HISTORY:

Year	Expenses	Increase (Decrease) From The Previous Year		Revenues	Increase (Decrease) From The Previous Year	
		Dollar	Percent		Dollar	Percent
2025	\$ 3,150	\$ (4,000)	(55.94%)	\$ 25,706	\$ 1,133	4.61%
2024	7,150	(55,885)	(88.66%)	24,573	(27,041)	(52.39%)
2023	63,035	(1,695)	(2.62%)	51,614	7,104	15.96%
2022	64,730	(1,545)	(2.33%)	44,510	15,957	55.89%
2021	66,275	(2,395)	(3.49%)	28,553	(24,502)	(46.18%)
2020	68,670	(6,278)	(8.38%)	53,055	(268)	(0.50%)
2019	74,948	(1,137)	(1.49%)	53,323	3,231	6.45%
2018	76,085	(926)	(1.20%)	50,092	(31,150)	(38.34%)
2017	77,011	(813)	(1.04%)	81,242	150	0.18%
2016	77,824	(781)	(0.99%)	81,092	20,863	34.64%

DISTRICT FUTURE OBLIGATIONS:

	Original Amount Borrowed	Repaid	Balance 12/31/2024
2013B General Obligation Note	630,000	630,000	-
	\$ 630,000	\$ 630,000	\$ -

VALUATION HISTORY:

Year	Equalized Valuation	Percentage Change
2012	\$ 1,232,400	
2013	1,055,300	-14.37%
2014	1,688,400	59.99%
2015	2,118,800	25.49%
2016	2,067,800	-2.41%
2017	2,076,600	0.43%
2018	2,260,700	8.87%
2019	2,174,900	-3.80%
2020	2,233,900	2.71%
2021	1,860,600	-16.71%
2022	2,133,900	14.69%
2023	2,246,000	5.25%
2024	2,050,100	-8.72%

DISTRICT FUTURE OBLIGATIONS:

	Original Amount Borrowed	Repaid	Balance 12/31/2024
2013B General Obligation Note	630,000	630,000	-
	\$ 630,000	\$ 630,000	\$ -

TAX INCREMENT DISTRICT NUMBER NINE FUND

DISTRICT CASH FLOW PROJECTIONS:

The district expects to maintain a deficit balance until 2035.

Tax Increment District Number Nine Fund CASH FLOW PROJECTIONS

Year	USES OF FUNDS		
	Existing Annual Debt Service	Administrative, Organization & Discretionary Costs	Developer Incentives
Actual			
2012		\$ 6,971	\$ 132,196
2013		34,201	467,804
2014	\$ 78,868	2,284	
2015	75,405	554	
2016	74,674	2,267	
2017	73,861	3,511	
2018	72,935	1,844	
2019	71,798	1,792	
2020	65,520	1,751	
2021	64,125	2,372	
2022	62,580	1,707	
2023	60,885	8,818	
Estimated			
2024		5,150	
2025		3,150	
2026		3,150	
2027		3,150	
2028		3,150	
2029		3,150	
2030		3,150	
2031		3,150	
2032		3,150	
2033		3,150	
2034		3,150	
2035		3,150	
2036		3,150	
2037		3,150	
2038		3,150	
2039		3,150	
TOTAL	\$ 700,651	\$ 120,472	\$ 600,000

TAX INCREMENT DISTRICT NUMBER NINE FUND

SOURCES OF FUNDS					
Loan Repayments	Other Income	Debt Proceeds	Tax Increment	Annual Surplus (Deficit)	Cumulative Balance
				\$ (139,167)	\$ (139,167)
		\$ 631,300		129,295	(9,872)
	\$ 39			(81,113)	(90,985)
\$ 57,534	18,480		\$ 12,130	12,185	(78,800)
47,928	175		24,240	(4,598)	(83,398)
24,298	308		22,946	(29,820)	(113,218)
23,840	312		22,890	(27,737)	(140,955)
19,505	558		27,457	(26,070)	(167,025)
-	2,055		24,876	(40,340)	(207,365)
20,059	3,553		25,286	(17,599)	(224,964)
21,672	2,056		16,411	(24,148)	(249,112)
	2,055		21,769	(45,879)	(294,991)
	2,056		23,325	20,231	(274,760)
	4,480		21,226	22,556	(252,204)
	4,480		21,000	22,330	(229,874)
	4,480		22,000	23,330	(206,544)
	4,480		22,000	23,330	(183,214)
	4,480		22,000	23,330	(159,884)
	4,480		22,000	23,330	(136,554)
	4,480		22,000	23,330	(113,224)
	4,480		22,000	23,330	(89,894)
	4,480		22,000	23,330	(66,564)
	4,480		22,000	23,330	(43,234)
	4,480		22,000	23,330	(19,904)
	4,480		22,000	23,330	3,426
	4,480		22,000	23,330	26,756
	4,480		22,000	23,330	50,086
	4,480		22,000	23,330	73,416
\$ 214,836	\$ 98,847	\$ 631,300	\$ 549,556		

TAX INCREMENT DISTRICT NUMBER TEN FUND

MISSION:

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

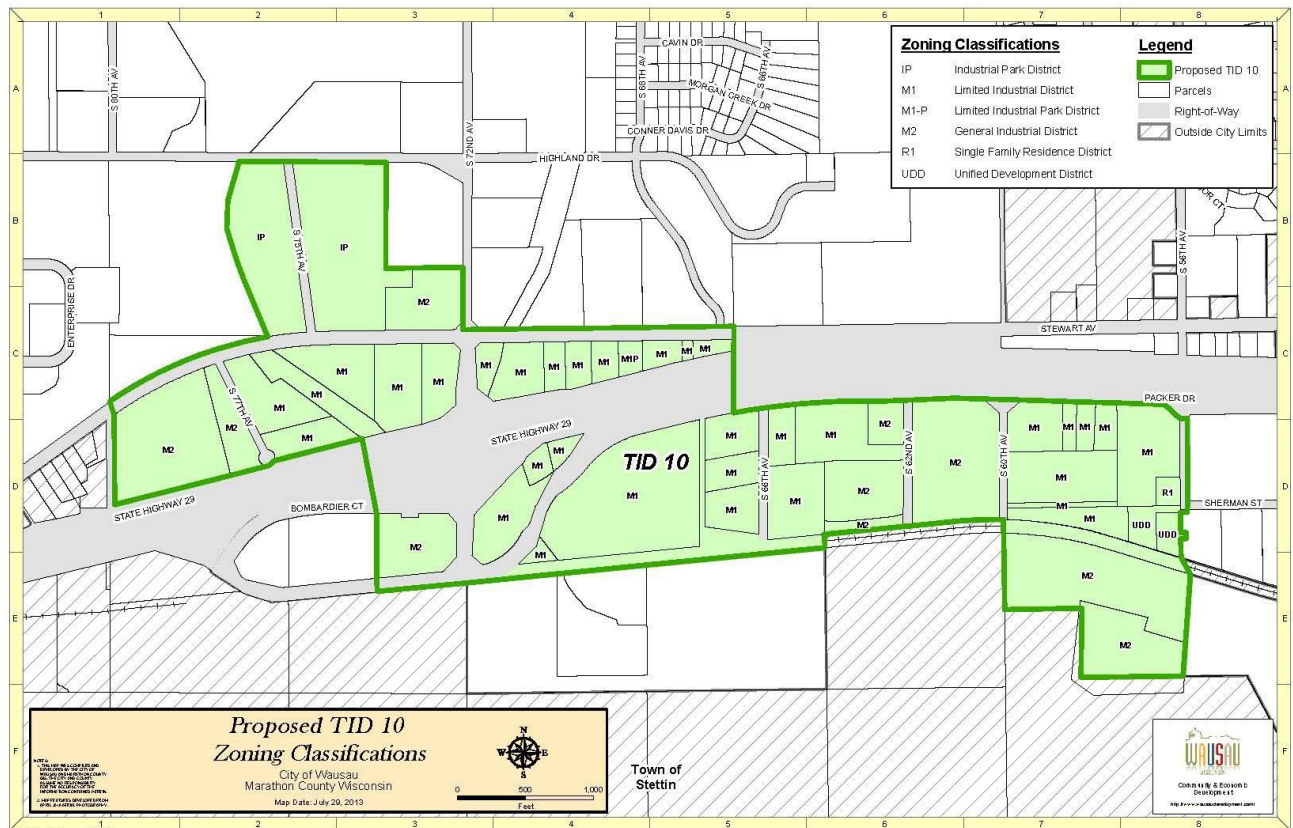
RESPONSIBILITIES:

This fund accounts for the receipt of district increment, and other program income generated from the project.

These funds are applied to debt service and other eligible capital costs.

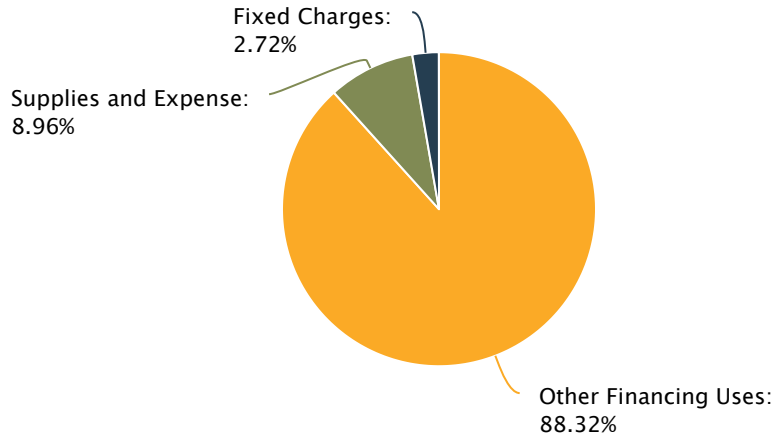
DISTRICT FACTS:

Creation Date:	September 10, 2013
Last Date Project Costs Incurred:	September 10, 2028
Mandated Final Dissolution Date:	September 10, 2033



TAX INCREMENT DISTRICT NUMBER TEN FUND

BUDGET:



BUDGET SUMMARY

	2023 Actual	2024			2025		
		Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Proposed
Personal Services	\$ 2,628	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	344,768	50,150	50,150	72,000	-	-	-
Supplies and Expense	-	-	-	8,000	-	-	50,000
Fixed Charges	43,381	-	-	45,150	15,150	15,150	15,150
Capital Outlay	853,201	3,950,000	3,950,000	3,270,000	-	-	-
Other Financing Uses	141,029	143,210	143,210	143,210	492,690	492,690	492,690
Total Expenses	\$ 1,385,007	\$ 4,143,360	\$ 4,143,360	\$ 3,538,360	\$ 507,840	\$ 507,840	\$ 557,840
Taxes	\$ 439,476	\$ 698,786	\$ 698,786	\$ 723,863	\$ 731,000	\$ 731,000	\$ 731,000
Intergovernmental Revenues	43,220	43,220	43,220	43,220	132,554	132,554	132,554
Other Financing Sources	-	3,950,000	3,950,000	4,000,000	-	-	-
Total Revenue	\$ 482,696	\$ 4,692,006	\$ 4,692,006	\$ 4,767,083	\$ 863,554	\$ 863,554	\$ 863,554

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

Tax Increment District Number Ten was created in 2013 for the purpose of redeveloping existing industrial properties. No outstanding developer obligations exist. The 2025 budget provides for debt retirement, administration and \$50,000 for signage improvements.

TAX INCREMENT DISTRICT NUMBER TEN FUND

BUDGETARY HISTORY:

Year	Expenses	Increase (Decrease) From The Previous Year		Revenues	Increase (Decrease) From The Previous Year	
		Dollar	Percent		Dollar	Percent
2025	\$ 557,840	\$ (3,585,520)	(86.54%)	\$ 863,554	\$ (3,828,452)	(81.60%)
2024	4,143,360	3,687,181	808.28%	4,692,006	4,173,321	804.60%
2023	456,179	309,306	210.59%	518,685	92,931	21.83%
2022	146,873	(276,687)	(65.32%)	425,754	70,155	19.73%
2021	423,560	281,637	198.44%	355,599	32,379	10.02%
2020	141,923	(2,100)	(1.46%)	323,220	65,672	25.50%
2019	144,023	(5,100)	(3.42%)	257,548	123,447	92.06%
2018	149,123	(66,100)	(30.71%)	134,101	50,101	59.64%
2017	215,223	133,773	164.24%	84,000	5,158	6.54%
2016	81,450	72,625	822.95%	78,842	(1,135,423)	(93.51%)

DISTRICT FUTURE OBLIGATIONS:

	Original Amount Borrowed		Repaid	Balance 12/31/2024	
2014B Community Development Bond	\$	310,000	\$ 180,000	\$	130,000
2015B Corporate Purpose Bonds		1,225,000	615,000		610,000
2024C General Obligation Notes		2,505,000			2,505,000
					-
	\$	4,040,000	\$ 795,000	\$	3,245,000

SCHEDULE OF MATURITIES

2025	370,000	122,690	492,690
2026	370,000	114,310	484,310
2027	385,000	97,885	482,885
2028	400,000	80,810	480,810
2029	415,000	63,085	478,085
2030	400,000	45,105	445,105
2031	300,000	28,650	328,650
2032	300,000	15,150	315,150
2033	305,000	4,575	309,575
	\$ 3,245,000	\$ 572,260	\$ 3,817,260

TAX INCREMENT DISTRICT NUMBER TEN FUND

DISTRICT VALUATIONS:

Year	Equalized Valuation	Percentage Change
2013	\$ 46,509,200	
2014	47,065,400	1.20%
2015	48,180,500	2.37%
2016	49,938,800	3.65%
2017	50,501,400	1.13%
2018	54,938,100	8.79%
2019	56,367,200	2.60%
2020	58,352,700	3.52%
2021	60,322,800	3.38%
2022	63,913,000	5.95%
2023	77,168,200	20.74%
2024	77,849,300	0.88%

TAX INCREMENT DISTRICT NUMBER TEN FUND

CASH FLOW PROJECTIONS:

TAX INCREMENTAL DISTRICT NUMBER TEN CASH FLOW PROJECTION

		USES OF FUNDS			
Year		Debt Service	Developer Grant	Administrative & Fiscal Charges	Capital Expenditures
Actual					
1	2013			\$ 1,000	
2	2014			37,464	201,909
3	2015	20,285	1,200,000	41,581	240,276
4	2016	44,300	125,000	1,953	4,191
5	2017	59,223		10,041	102,452
6	2018	106,114		3,880	
7	2019	140,873		4,608	
8	2020	138,773		4,566	
9	2021	141,410		13,972	208,114
10	2022	143,723		14,833	240,605
11	2023	141,029		45,860	1,198,118
Estimated					
12	2024	143,210		45,150	3,350,000
13	2025	492,690		15,150	50,000
14	2026	484,310		5,150	300,000
15	2027	482,885		5,150	
16	2028	480,810		5,150	
17	2029	478,085		5,150	
18	2030	445,105		5,150	
19	2031	328,650			
20	2032	315,150			
21	2033	309,575			
TOTAL		\$ 4,896,200	\$ 1,325,000	\$ 265,808	\$ 5,895,665

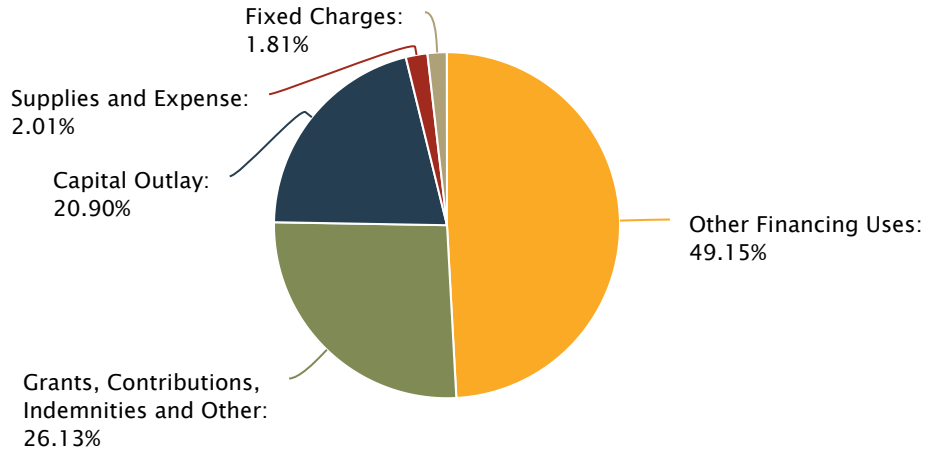
Capital Projects Funds

TAX INCREMENT DISTRICT NUMBER TEN FUND

SOURCES OF FUNDS				
Debt Proceeds	Other Revenue	Existing Increment	Annual Surplus (Deficit)	Cumulative Balance
			\$ (1,000)	\$ (1,000)
310,000			70,627	69,627
1,225,000		33,001	(244,141)	(174,514)
		82,865	(92,579)	(267,093)
		131,938	(39,778)	(306,871)
	16,101	129,835	35,942	(270,929)
	37,841	246,322	138,682	(132,247)
	43,220	281,204	181,085	48,838
	68,599	319,132	24,235	73,073
	43,220	381,673	25,732	98,805
	43,220	439,476	(902,311)	(803,506)
			-	
4,000,000	43,220	723,863	1,228,723	425,217
	132,554	731,000	305,714	730,931
	132,554	731,000	74,094	805,025
	132,554	731,000	375,519	1,180,544
	132,554	731,000	377,594	1,558,138
	132,554	731,000	380,319	1,938,457
	132,554	731,000	413,299	2,351,756
	132,554	731,000	534,904	2,886,660
	132,554	731,000	548,404	3,435,064
	132,554	731,000	553,979	3,989,043
\$ 5,535,000	\$ 1,488,407	\$ 9,348,309		

TAX INCREMENT DISTRICT NUMBER ELEVEN FUND

BUDGET:



BUDGET SUMMARY

	2023 Actual	2024			2025		
		Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Proposed
Personal Services	\$ 12,602	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	25,380	39,000	39,000	27,000	-	-	-
Supplies and Expense	-	-	-	-	-	-	50,000
Fixed Charges	63,889	150	150	45,150	45,150	45,150	45,150
Debt Service	39,918	-	-	-	-	-	-
Grants, Contributions, Indemnities and Other	657,146	660,000	660,000	657,284	650,000	650,000	650,000
Capital Outlay	2,067,475	190,000	190,000	149,000	520,000	520,000	520,000
Other Financing Uses	912,163	1,219,328	1,219,328	1,219,328	1,222,660	1,222,660	1,222,660
Total Expenses	\$ 3,778,573	\$ 2,108,478	\$ 2,108,478	\$ 2,097,762	\$ 2,437,810	\$ 2,437,810	\$ 2,487,810
Taxes	\$ 1,670,548	\$ 1,739,382	\$ 1,739,382	\$ 1,801,803	\$ 1,604,000	\$ 1,604,000	\$ 1,604,000
Intergovernmental Revenues	-	-	-	541,195	24,378	24,378	24,378
Miscellaneous Revenue	166,014	-	-	28,495	10,973	10,973	10,973
Other Financing Sources	2,415,000	-	-	-	-	-	-
Total Revenue	\$ 4,251,562	\$ 1,739,382	\$ 1,739,382	\$ 2,371,493	\$ 1,639,351	\$ 1,639,351	\$ 1,639,351

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

Tax Increment District Number Eleven was created July of 2017 for the purpose of expanding the Wausau Business Campus. The 2025 budget anticipates the sixth developer payment to Great Lakes Cheese in the amount of \$650,000. The budget also includes trail costs of \$520,000 and signage of \$50,000.

TAX INCREMENT DISTRICT NUMBER ELEVEN FUND

BUDGETARY HISTORY:

Year	Expenses	Increase (Decrease) From The Previous Year		Revenues	Increase (Decrease) From The Previous Year	
		Dollar	Percent		Dollar	Percent
2025	\$ 2,487,810	\$ 379,332	17.99%	\$ 1,639,351	\$ (100,031)	(5.75%)
2024	2,108,478	(2,093,424)	(49.82%)	1,739,382	(1,668,170)	(48.96%)
2023	4,201,902	2,031,416	93.59%	3,407,552	1,677,735	96.99%
2022	2,170,486	701,138	47.72%	1,729,817	118,062	7.33%
2021	1,469,348	240,200	19.54%	1,611,755	51,755	3.32%
2020	1,229,148	(2,940,632)	(70.52%)	1,560,000	1,519,924	3792.60%
2019	4,169,780	(2,432,423)	(36.84%)	40,076	(3,959,924)	(99.00%)
2018	6,602,203	6,602,203	-%	4,000,000	4,000,000	-%

DISTRICT DEVELOPMENT OBLIGATIONS:

The Common Council approved two development agreements within Tax Increment District Eleven:

Great Lakes Cheese facility construction required the City sell for \$1 property within the business campus for the facility site. In exchange, by specific performance dates, Great Lakes Cheese constructed a \$50,000,000 facility and increase FTE count by 125. In addition, the city provided Great Lakes Cheese with 50% of increment for a ten-year period not to exceed \$5,900,000 along with a contingency payment of \$500,000. Finally, Great Lakes Cheese will donate their existing 101 Devoe Street property to the City of Wausau.

Wausau Chemical will invest \$10,000,000 in facility and site costs. In exchange the City will convey the property for \$1 and contribute \$7,950,000 to defray construction and relocation costs. Wausau Chemical will donate their existing properties to the City of Wausau. Consistent with the TID project plan 50% of the developer payment is considered an obligation of TID 11.

DISTRICT VALUATIONS:

Year	Equalized Valuation	Percentage Change
2017	\$1,386,400	
2018	2,980,000	114.95%
2019	61,254,900	1955.53%
2020	63,434,900	3.56%
2021	66,057,800	4.13%
2022	70,568,700	6.83%
2023	79,683,100	12.92%
2024	70,599,900	-11.40%

TAX INCREMENT DISTRICT NUMBER ELEVEN FUND

DISTRICT FUTURE OBLIGATIONS:

	Original Amount Borrowed	Repaid	Balance 12/31/2024
2017E Taxable Note Anticipation Notes	\$ 6,600,000	\$ 6,600,000	\$ -
2018C Taxable Note Anticipation Notes	4,005,000	4,005,000	-
2020E Taxable General Obligation Bonds	6,625,000	1,645,000	4,980,000
2021B Taxable General Obligation Bonds	4,045,000	1,245,000	2,800,000
2023B General Obligation Notes	2,415,000	190,000	2,225,000
	\$ 23,690,000	\$ 13,685,000	\$ 10,005,000

TID 11 TOTAL

Year	Principal	Interest	Total
2025	1,020,000	202,660	1,222,660
2026	1,040,000	182,008	1,222,008
2027	1,065,000	161,225	1,226,225
2028	1,080,000	140,098	1,220,098
2029	1,095,000	117,246	1,212,246
2030	1,110,000	92,873	1,202,873
2031	1,130,000	67,038	1,197,038
2032	740,000	44,755	784,755
2033	760,000	26,208	786,208
2034	480,000	12,568	492,568
2035	485,000	4,244	489,244
	10,005,000	1,050,923	11,055,923

TAX INCREMENT DISTRICT NUMBER ELEVEN FUND CASH FLOW PROJECTIONS:

	Year	USES OF FUNDS				
		Debt Service	Future Debt	Developer Grant	Administrative Costs	Capital Expenditures
1	2017	\$ 60,237			\$ 116,096	\$ 3,160,509
2	2018	229,894			81,217	3,025,940
3	2019	311,992		3,975,016	24,262	432,965
4	2020	7,001,980		694,039	30,933	96,403
5	2021	4,642,729		644,259	26,549	2,701
6	2022	1,018,836		635,932	34,374	98,219
7	2023	952,082		657,146	76,492	2,092,855
Estimated						
8	2024	1,219,328		657,284	45,150	176,000
9	2025	1,222,660		650,000	45,150	570,000
10	2026	1,222,008		650,000	8,000	
11	2027	1,226,225		650,000	8,000	
12	2028	1,220,098		650,000	8,000	
13	2029	1,212,246		501,341	8,000	
14	2030	1,202,873			8,000	
15	2031	1,197,038			8,000	
16	2032	784,755			8,000	
17	2033	786,208			8,000	
18	2034	492,568			8,000	
19	2035	489,244			8,000	
20	2036				8,000	
20	2037				8,000	
20	2038				8,000	
TOTAL		\$ 26,493,001	\$ -	\$ 10,365,017	\$ 584,223	\$ 9,655,592

2025 Capital

East/West Trail Connector Real Estate	\$ 100,000
East/West Trail Connector Construction	420,000
Signage	50,000
Total	\$ 570,000

2025 Developer Payment

Great Lakes Cheese	\$ 650,000
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SOURCES OF FUNDS					
Grant Income	Debt Proceeds	Tax Increment	Other Income	Annual Surplus (Deficit)	Cumulative Balance
	\$ 6,600,000		\$ 174,243	\$ 3,437,401	\$ 3,437,402
	4,005,000		54,592	722,541	4,159,943
		42,551	11,226	(4,690,458)	(530,515)
	6,674,874	1,580,152	25,988	457,659	(72,856)
	4,045,000	1,566,624	2	295,388	222,532
		1,725,725	69,164	7,528	230,060
	2,564,320	1,670,548	16,695	472,988	703,049
				-	
541,195		1,801,803	28,495	273,731	976,780
		1,604,000	35,351	(848,459)	128,321
		1,600,000		(280,008)	(151,687)
		1,807,352		(76,873)	(228,560)
		1,807,352		(70,746)	(299,306)
		1,807,352		85,765	(213,541)
		1,807,352		596,479	382,938
		1,807,352		602,314	985,252
		1,807,352		1,014,597	1,999,849
		1,807,352		1,013,144	3,012,993
		1,807,352		1,306,784	4,319,777
		1,807,352		1,310,108	5,629,885
				(8,000)	5,621,885
				(8,000)	5,613,885
				(8,000)	5,605,885
\$ 541,195	\$ 23,889,194	\$ 27,857,571	\$ 415,756		

TAX INCREMENT DISTRICT NUMBER TWELVE FUND

MISSION:

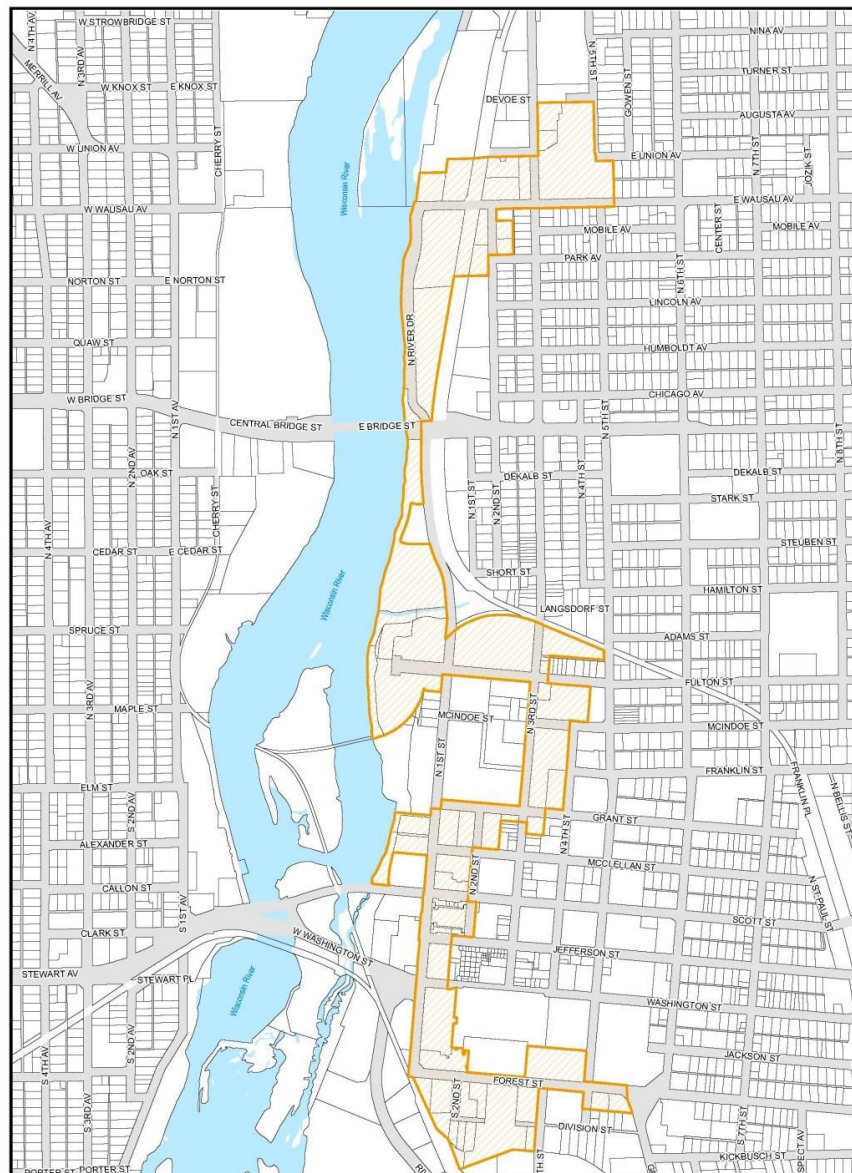
To fund the redevelopment efforts in the downtown and along the Wisconsin River corridor.

RESPONSIBILITIES:

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

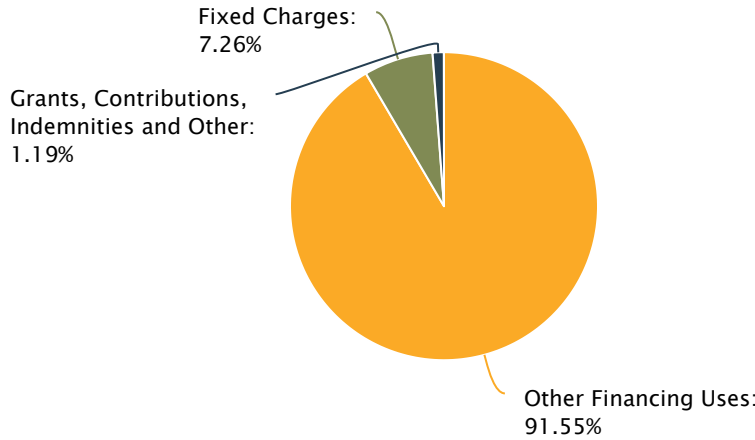
DISTRICT FACTS:

Creation Date:	July 18, 2017
Last Date Project Costs Incurred:	July 18, 2034
Mandated Final Dissolution Date:	July 18, 2043



TAX INCREMENT DISTRICT NUMBER TWELVE FUND

BUDGET:



BUDGET SUMMARY

	2023 Actual	2024			2025		
		Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Proposed
Personal Services	\$ 70,153	\$ -	\$ -	\$ 3,334	\$ -	\$ -	\$ -
Contractual Services	700,670	26,000	26,000	462,069	-	-	-
Supplies and Expense	758	-	-	146	-	-	-
Building Materials	-	-	-	6,687	-	-	-
Fixed Charges	103,664	150	150	73,133	70,150	70,150	70,150
Debt Service	41,654	-	-	-	-	-	-
Grants, Contributions, Indemnities and Other	1,927,075	846,737	846,737	323,078	11,500	11,500	11,500
Capital Outlay	2,019,351	700,000	700,000	13,781	-	-	-
Other Financing Uses	774,375	902,343	902,343	902,343	884,105	884,105	884,105
Total Expenses	\$ 5,637,700	\$ 2,475,230	\$ 2,475,230	\$ 1,784,571	\$ 965,755	\$ 965,755	\$ 965,755
Taxes	\$ 377,090	\$ 438,907	\$ 438,907	\$ 454,658	\$ 409,192	\$ 409,192	\$ 409,192
Intergovernmental Revenues	-	-	-	-	15,866	15,866	15,866
Public Charges for Services	1,070	-	-	-	-	-	-
Miscellaneous Revenue	244,088	20,000	20,000	126,789	-	-	-
Other Financing Sources	4,233,457	2,084,810	2,084,810	2,158,833	2,123,679	2,123,679	2,123,679
Total Revenue	\$ 4,855,705	\$ 2,543,717	\$ 2,543,717	\$ 2,740,280	\$ 2,548,737	\$ 2,548,737	\$ 2,548,737

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

Tax Increment District Number Twelve was created in July of 2017 for the purpose of facilitating redevelopment of the former Sears store and other properties located within the downtown and riverfront. The district includes provisions to complete projects started in 2023 which include the mall street grid, engineering and environmental services, parking improvements, street, and utility extensions. The budget also includes developer payments related to existing agreements \$11,000 Macndon and the payout of the WOZ agreement.

TAX INCREMENT DISTRICT NUMBER TWELVE FUND

BUDGETARY HISTORY:

Year	Expenses	Increase (Decrease) From The Previous Year		Revenues	Increase (Decrease) From The Previous Year	
		Dollar	Percent		Dollar	Percent
2025	\$ 965,755	\$ (1,509,475)	(60.98%)	\$ 2,548,737	\$ 5,020	0.20%
2024	2,475,230	(4,131,514)	(62.53%)	2,543,717	(3,301,337)	(56.48%)
2023	6,606,744	1,142,300	20.90%	5,845,054	1,526,295	35.34%
2022	5,464,444	224,254	4.28%	4,318,759	(771,241)	(15.15%)
2021	5,240,190	4,439,485	554.45%	5,090,000	4,305,000	548.41%
2020	800,705	(3,721,457)	(82.29%)	785,000	589,100	300.71%
2019	4,522,162	(3,460,588)	(43.35%)	195,900	(7,584,100)	(97.48%)
2018	7,982,750	7,982,750	-%	7,780,000	7,780,000	-%

DISTRICT DEVELOPMENT OBLIGATIONS:

The Common Council approved the following development agreements within Tax Increment District Twelve:

Macndon Properties: Mark McDonald agreed to purchase properties near Athletic Park and make improvements in exchange for an annual payment equal to 75% of the tax payment for a period of ten years not to exceed \$95,000.

The city amended their development agreement with WOZ, Inc on November 24, 2020. The amendment provides up to \$3.5 million for demolition, site preparation and fa ade restoration as outlined in the redevelopment plan. The plan requires the demolition of the Wausau Center Mall, Sears, and JC Penney’s anchor stores, re-establish the street grid; creates public space and anticipates future mixed-use development.

The Wausau Common Council authorized the development agreement with T. Wall Enterprises for the Foundry on 3rd mixed use development. The development agreement is contingent on a project plan amendment to add the mall property to the district. The agreement obligates the City to make annual Tax Increment Grant payments at the conclusion of the construction. The developer will invest approximately \$48 million. The city will pay 80% of the tax increment not to exceed \$6,000,000 over a term of no more than 21 years plus interest. Construction is underway!

DISTRICT VALUATIONS:

Year	Equalized Valuation	Percentage Change
2017	\$ 32,285,000	
2018	23,866,700	(26.07%)
2019	24,348,300	2.02%
2020	24,402,300	0.22%
2021	24,807,900	1.66%
2022	28,057,000	13.10%
2023	32,198,300	14.76%
2024	28,899,100	(10.25%)

TAX INCREMENT DISTRICT NUMBER TWELVE FUND

DISTRICT FUTURE OBLIGATIONS:

	Original Amount Borrowed	Repaid	Balance 12/31/2024
2018C Taxable Note Anticipation Notes	\$ 4,005,000	\$ 4,005,000	\$ -
2020D Promissory Note	320,000	120,000	200,000
2021B Taxable General Obligation Bond	5,650,000	1,345,000	4,305,000
2023B General Obligation Notes	2,520,000		2,520,000
	\$ 12,495,000	\$ 5,470,000	\$ 7,025,000

	Principal	Interest	Total
2025	700,000	184,105	884,105
2026	975,000	170,600	1,145,600
2027	595,000	150,950	745,950
2028	615,000	132,015	747,015
2029	630,000	111,968	741,968
2030	645,000	91,060	736,060
2031	620,000	69,675	689,675
2032	640,000	49,405	689,405
2033	660,000	29,853	689,853
2034	310,000	16,755	326,755
2035	315,000	10,348	325,348
2036	320,000	3,520	323,520
	\$ 7,025,000	\$ 1,020,254	\$ 8,045,254

TAX INCREMENT DISTRICT NUMBER TWELVE FUND

TAX INCREMENT DISTRICT NUMBER TWELVE FUND CASH FLOW PROJECTIONS:

Year	USES OF FUNDS			
	Existing Debt	Developer Grant	Admin Costs	Capital Expenditures
1 2017	\$ -		\$ 96,490	\$ 125,860
2 2018	38,681		17,793	88,015
3 2019	113,992	3,974,984	38,106	684,322
4 2020	143,553	12,974	29,945	455,051
5 2021	4,205,089	1,279,303	92,268	115,409
6 2022	121,265	115,537	127,246	670,451
7 2023	774,375	1,927,075	212,019	2,724,232
Estimated				
8 2024	902,343	323,078	80,150	475,664
9 2025	884,105	11,500	70,150	
10 2026	1,145,600	12,000	11,150	
11 2027	745,950	11,967	11,150	
12 2028	747,015		11,150	
13 2029	741,968		11,150	
14 2030	736,060		11,150	
15 2031	689,675		11,150	
16 2032	689,405		11,150	
17 2033	689,853		11,150	
18 2034	326,755		11,150	
19 2035	325,348		11,150	
20 2036	323,520		11,150	
21 2037			11,150	
TOTAL	\$ 14,344,552	\$ 7,668,418	\$ 897,967	\$ 5,339,004

TAX INCREMENT DISTRICT NUMBER TWELVE FUND

SOURCE OF FUNDS				Annual Surplus (Deficit)	Cumulative Balance
Debt Proceeds	Other Revenue	Tid 7 Increment	Tax Increment		
				\$ (222,350)	\$ (222,350)
4,005,000	11,768			3,872,279	3,649,929
	366,239			(4,445,165)	(795,236)
320,000	57,819			(263,704)	(1,058,940)
5,650,000	673			(41,396)	(1,100,336)
	45,577	278,414	323,071	(387,437)	(1,487,773)
2,699,275	65,883	1,713,456	377,090	(781,997)	(2,269,770)
				-	
	126,789	2,158,833	454,658	959,045	(1,310,725)
	15,866	2,123,679	409,192	1,582,982	272,257
			450,000	(718,750)	(446,493)
			450,000	(319,067)	(765,560)
			450,000	(308,165)	(1,073,725)
			450,000	(303,118)	(1,376,843)
			450,000	(297,210)	(1,674,053)
			450,000	(250,825)	(1,924,878)
			450,000	(250,555)	(2,175,433)
			450,000	(251,003)	(2,426,436)
			450,000	112,095	(2,314,341)
			450,000	113,502	(2,200,839)
			450,000	115,330	(2,085,509)
			450,000	438,850	(1,646,659)
\$ 12,674,275	\$ 690,614	\$ 6,274,382	\$ 6,964,011		





**INTERNAL
SERVICE FUNDS**

CONSOLIDATED EXPENDITURES AND REVENUES - INTERNAL SERVICE FUNDS

EXPENSES

	770 Motor Pool	771 CVMIC Self Insurance Fund	700 Employee Benefits Insurance Fund	Total
510 - Personal Services-Expenses	1,234,382		-	1,234,382
520 - Contractual Services-Expenses	460,000	65,000	10,000	535,000
530 - Supplies and Expense-Expenses	1,672,840			1,672,840
550 - Fixed Charges-Expenses	114,000	742,000	7,480,285	8,336,285
570 - Grants, Contributions, Indemnities and Other- Expenses		210,000	312,000	522,000
580 - Capital Outlay-Expenses	5,686,147			5,686,147
Total Expenses	9,167,369	1,017,000	7,802,285	17,986,654

REVENUES

	770 Motor Pool	771 CVMIC Self Insurance Fund	700 Employee Benefits Insurance Fund	Total
460 - Public Charges for Services-Revenues	-		54,000	54,000
470 - Intergovernmental Charges for services-Revenues	6,000,000	1,200,000	7,746,285	14,946,285
480 - Miscellaneous Revenue-Revenues	27,000	34,000	2,000	63,000
490 - Other Financing Sources-Revenues	-			-
Total Revenues	6,027,000	1,234,000	7,802,285	15,063,285

MOTOR POOL FUND

MISSION:

The mission of the Motor-pool is to provide each department it serves with proper, safe, and cost-effective equipment to ensure public safety and service. The Motor-pool strives to keep the capital acquisition and maintenance costs as low as possible while keeping the equipment maintained at a high standard.

DEPARTMENTAL RESPONSIBILITIES:

The Motor-pool fund accounts for the operation of the city's centralized fleet. Operations include the furnishing, repair, maintenance, and disposal of nearly all vehicles, motorized equipment and attachments used by the city. Motor-pool staff is comprised of seven municipal fleet technicians, one fleet analyst, one parts specialist, one fleet supervisor and one fleet manager. The Motor-pool is overseen by the fleet manager who provides direction and guidance in the following areas:

- > Staff the Motor-pool with two shifts. Monday through Friday (weekends depending on weather) and 24/7 on- call availability.
- > Repair, maintain, and replace equipment following recommended standards.
- > Fuel distribution to all city departments.
- > Monitor underground fuel storage tanks maintaining state and federal standards.
- > Use and maintenance of computerized fleet analysis system which tracks all vehicle repairs, usage, and preventive maintenance history.
- > Manage equipment part and supplies acquisition, disbursements, and inventories.
- > Prepare equipment specifications for vehicle, equipment, and attachment procurement.
- > Invoice all departments utilizing the services of Motor-pool.
- > Coordinate with other departments the status of their equipment whether "in" or "out of service".
- > Supply backup personnel for weather related emergencies during any season of the year.
- > Provide the necessary vehicles and equipment to each department.
- > Decommission and disposal of equipment after their useful life cycle is complete.
- > Process all invoices related to equipment purchases, repairs, maintenance, parts, and usage materials (fuel, etc.).

2024 ACCOMPLISHMENTS:

- ✓ The Motor-pool shop maintained 468 pieces of equipment. This includes licensed vehicles, heavy equipment, attachments, support equipment and small powered equipment.
- ✓ Other than State required updates, the Motor-pool's fueling island provided diesel and unleaded gasoline to Public Works, Police, Fire, Parks, WATS, Airport, Wastewater, and Water departments without interruption.
- ✓ The Motor-pool shop became fully staffed after struggling for three years.

MOTOR POOL FUND

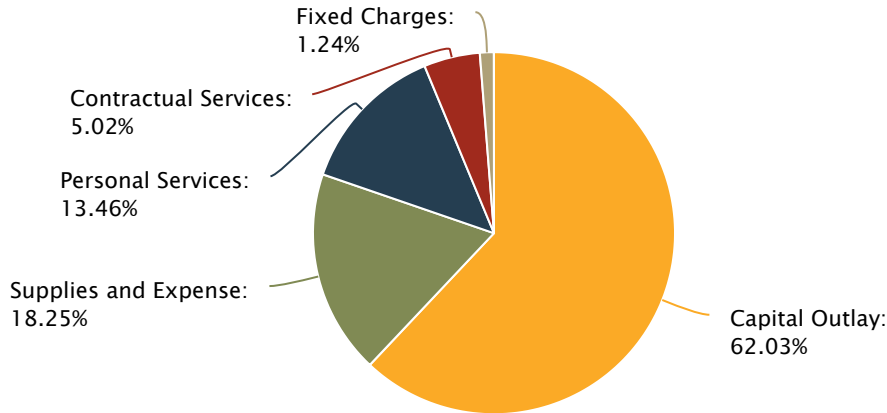
- ✓ Motor-pool has brought some work back into the shop that was being outsourced due to the short staff levels.
- ✓ The equipment replacement plan is now following recommended equipment replacement life cycles.
- ✓ Successfully worked with the Finance Dept. to match equipment rental rates to true cost increases.
- ✓ Motor-pool continues to order early in the hope it will alleviate the current struggles of equipment building and delivery delays.
- ✓ Motor-pool continued to put focus and effort in our staff by supporting education and training programs to keep up with ever changing trends, technology, and practices.
- ✓ Continued to provide a safe and efficient fleet of equipment to each department we serve, supporting their individual needs in an ever-changing environment.
- ✓ Continued working together with City staff and consultants towards developing a new fleet maintenance facility.
- ✓ Departments were provided with new equipment to continue operations. Some of the new equipment includes an ambulance, asphalt patch truck, modern dual wand tar kettle, tri-axle dump/plow trucks, police squad SUVs, mowing equipment, and speed radar trailers, to list only a few.

2025 GOALS AND OBJECTIVES:

- ✚ Continue to provide a safe, effective, and efficient fleet of equipment to each department.
- ✚ Find solutions to the ongoing problem of supplying equipment in a timely manner.
- ✚ Continue providing efficient and effective maintenance services.
- ✚ Work towards adding additional staff to meet standards.
- ✚ Continue returning repairs back in-house to reduce the amount of outside costs.
- ✚ Continue evaluating the strategies provided by the fleet study and adjust procedures as needed.
- ✚ Continue to adjust the fleet replacement plan to match standards and city objectives.
- ✚ Continue reviewing with Finance Dept. equipment rental rates and adjust to meet the rising costs of repair and equipment.
- ✚ Continue to work with department heads and Council on replacement of the existing facility to provide an appropriate working environment better suited for fleet maintenance and repairs.
- ✚ Continue to lease a portion of the fleet to save on maintenance costs and ease the burden on current staff by operating modern equipment.
- ✚ Suggest renting various pieces of equipment for specific use or low usage to avoid costly purchases.
- ✚ Evaluate and adjust shop labor rate as needed.
- ✚ Continue to provide training on new equipment and technologies.
- ✚ Evaluate and continue education opportunities for technicians and encourage certifications.
- ✚ Continue to update the antiquated fleet maintenance program allowing better reporting and tracking capabilities.
- ✚ Work towards possible implementation of a new fleet maintenance software.

MOTOR POOL FUND

BUDGET:



BUDGET SUMMARY

	2023 Actual	2024			2025		
		Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Proposed
Personal Services	\$ 933,123	\$ 1,072,152	\$ 1,072,152	\$ 1,094,957	\$ 1,235,139	\$ 1,235,139	\$ 1,234,382
Contractual Services	388,309	455,300	455,300	455,000	460,000	460,000	460,000
Supplies and Expense	1,473,321	1,702,424	1,702,424	1,624,023	1,672,840	1,672,840	1,672,840
Building Materials	6,500	-	-	-	-	-	-
Fixed Charges	107,161	105,400	105,400	126,191	114,000	114,000	114,000
Capital Outlay	1,944,505	3,428,271	3,428,271	3,817,573	5,686,147	5,686,147	5,686,147
Total Expenses	\$ 4,852,919	\$ 6,763,547	\$ 6,763,547	\$ 7,117,744	\$ 9,168,126	\$ 9,168,126	\$ 9,167,369
Public Charges for Services	\$ -	\$ -	\$ -	\$ 15,662	\$ -	\$ -	\$ -
Intergovernmental Charges for services	4,753,194	5,036,537	5,036,537	5,084,261	6,000,000	6,000,000	6,000,000
Miscellaneous Revenue	47,683	84,000	84,000	170,572	27,000	27,000	27,000
Other Financing Sources	-	1,630,538	1,630,538	-	-	-	-
Total Revenue	\$ 4,800,877	\$ 6,751,075	\$ 6,751,075	\$ 5,270,495	\$ 6,027,000	\$ 6,027,000	\$ 6,027,000

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

As an internal service fund the objective is to allocate costs of fleet operations to the departments utilizing the fleet and fleet operations. The city retained the services of Mercury Associates to examine the city’s operations. Among their key recommendations was to increase rates to recover costs and to replace the fleet on a timely basis. Obsolete fleet generates downtime, is more expensive to maintain and consumes more fuel. In addition, it is noted that the resale value of the fleet declines rapidly after time. Staff reviewed our billing structure and determined that the fees did not recover costs nor allocate costs equitably. More expensive equipment such as large street and fire apparatus, along with police squads were being undercharged and pickups and other vehicles were overcharged. While the new rates will recover costs and allow for the timely fleet replacement they drove costs within the departmental budgets beyond the limitations of state guidelines for levy limit and expenditure restraint.

MOTOR POOL FUND

BUDGETARY HISTORY:

Year	Expenses	Increase (Decrease) From The Previous Year		Revenues	Increase (Decrease) From The Previous Year	
		Dollar	Percent		Dollar	Percent
2025	\$ 9,167,369	\$ 2,403,822	35.54%	\$ 6,027,000	\$ (724,075)	(10.73%)
2024	6,763,547	(758,458)	(10.08%)	6,751,075	(569,462)	(7.78%)
2023	\$ 7,522,005	423,421	5.96%	7,320,537	3,345,537	84.16%
2022	7,098,584	907,191	14.65%	3,975,000	(2,776,075)	(41.12%)
2021	6,191,393	1,571,112	34.01%	6,751,075	2,928,075	76.59%
2020	4,620,281	356,816	8.37%	3,823,000	123,000	3.32%
2019	4,263,465	408,047	10.58%	3,700,000	285,000	8.35%
2018	3,855,418	(326,814)	(7.81%)	3,415,000	268,500	8.53%
2017	4,182,232	(81,233)	(1.91%)	3,146,500	(553,500)	(14.96%)
2016	4,263,465	1,344,290	46.05%	3,700,000	487,000	15.16%
2015	2,919,175	(47,201)	(1.59%)	3,213,000	246,624	8.31%

WORKING CAPITAL HISTORY:

2023	\$ 549,329
2022	921,328
2021	2,766,678
2020	1,707,389
2019	2,328,655
2018	2,072,293
2017	2,375,411
2016	1,047,631

LIABILITY INSURANCE FUND

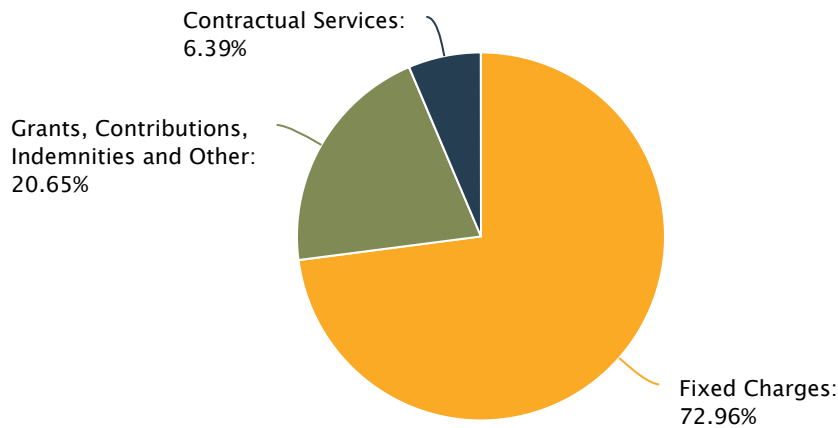
MISSION:

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

RESPONSIBILITIES:

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

BUDGET:



BUDGET SUMMARY

	2023 Actual	2024			2025		
		Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Proposed
Contractual Services	\$ 19,881	\$ 100,000	\$ 100,000	\$ 15,000	\$ 65,000	\$ 65,000	\$ 65,000
Fixed Charges	624,698	658,500	658,500	704,625	742,000	742,000	742,000
Grants, Contributions, Indemnities and Other	265,424	237,800	237,800	215,000	210,000	210,000	210,000
Total Expenses	\$ 910,003	\$ 996,300	\$ 996,300	\$ 934,625	\$ 1,017,000	\$ 1,017,000	\$ 1,017,000
Intergovernmental Charges for services	\$ 1,235,347	\$ 940,000	\$ 940,000	\$ 1,132,236	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000
Miscellaneous Revenue	5,429	37,716	37,716	33,712	34,000	34,000	34,000
Total Revenue	\$ 1,240,776	\$ 977,716	\$ 977,716	\$ 1,165,948	\$ 1,234,000	\$ 1,234,000	\$ 1,234,000

LIABILITY INSURANCE FUND

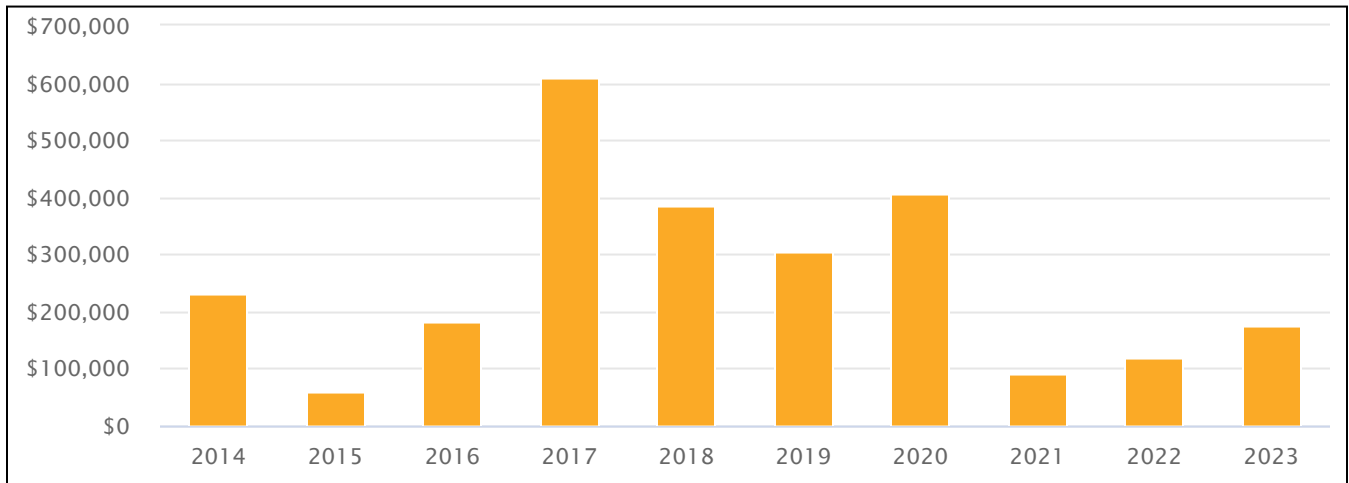
BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

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

2025 ESTIMATED PREMIUMS

Employment Practices	\$ 30,000
Public Liability	220,100
Auto	92,000
Crime Policy	1,300
Storage Tank Liability	22,000
Building and Boiler	300,000
Airport Insurance	5,200
Workers Compensation	61,000
Pollution Insurance	10,400

WORKERS COMPENSATION ACCRUED CLAIMS:



LIABILITY INSURANCE FUND

BUDGETARY HISTORY:

Year	Expenses	Increase (Decrease) From The Previous Year		Revenues	Increase (Decrease) From The Previous Year	
		Dollar	Percent		Dollar	Percent
2025	\$ 1,017,000	\$ 20,700	2.08%	\$ 1,234,000	\$ 256,284	26.21%
2024	996,300	75,495	8.20%	977,716	25,800	2.71%
2023	920,805	(30,645)	(3.22%)	951,916	716	0.08%
2022	951,450	15,315	1.64%	951,200	13,000	1.39%
2021	936,135	(14,182)	(1.49%)	938,200	(23,483)	(2.44%)
2020	950,317	39,352	4.32%	961,683	36,683	3.97%
2019	910,965	(1,835)	(0.20%)	925,000	12,200	1.34%
2018	912,800	(35,000)	(3.69%)	912,800	(35,000)	(3.69%)
2017	947,800	33,800	3.70%	947,800	27,300	2.97%
2016	914,000	18,552	2.07%	920,500	25,000	2.79%

WORKING CAPITAL HISTORY:

2023	\$ 1,844,794
2022	1,515,086
2021	1,408,356
2020	1,111,385
2019	377,734
2018	396,271
2017	434,703
2016	756,624
2015	869,164
2014	465,891

EMPLOYEE BENEFIT FUND

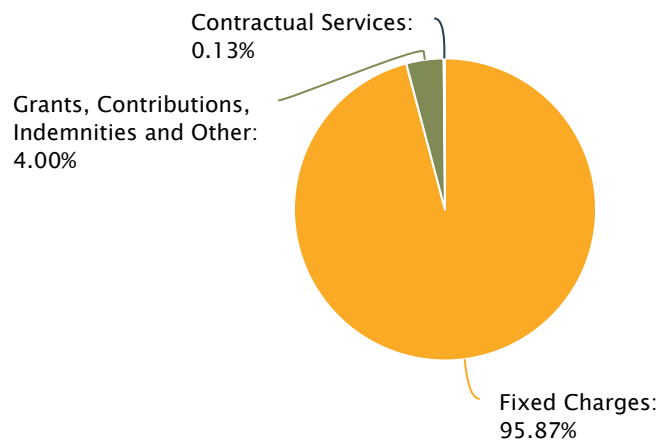
MISSION:

To account for and manage employee benefits including life and dental insurance and flexible spending and employee assistance, wellness activities along with the city’s health reimbursement and health self-insurance fund.

RESPONSIBILITIES:

The Insurance Fund tracks benefit costs, manages payroll withdrawals for premium offset, and invoices retirees and the CCITC.

BUDGET:



BUDGET SUMMARY

	2023 Actual	2024			2025		
		Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Proposed
Personal Services	\$ 3,548	\$ -	\$ -	\$ 984	\$ -	\$ -	\$ -
Contractual Services	18,579	85,000	85,000	31,283	10,000	10,000	10,000
Fixed Charges	6,114,550	6,391,000	6,391,000	6,214,364	7,480,285	7,480,285	7,480,285
Grants, Contributions, Indemnities and Other	291,017	295,000	295,000	289,000	312,000	312,000	312,000
Total Expenses	\$ 6,427,694	\$ 6,771,000	\$ 6,771,000	\$ 6,535,631	\$ 7,802,285	\$ 7,802,285	\$ 7,802,285
Public Charges for Services	\$ 5,966,190	\$ 6,771,000	\$ 6,771,000	\$ 3,692,600	\$ 54,000	\$ 54,000	\$ 54,000
Intergovernmental Charges for services	485,230	-	-	6,462,591	7,746,285	7,746,285	7,746,285
Miscellaneous Revenue	24,029	-	-	2,000	2,000	2,000	2,000
Total Revenue	\$ 6,475,449	\$ 6,771,000	\$ 6,771,000	\$ 10,157,191	\$ 7,802,285	\$ 7,802,285	\$ 7,802,285

EMPLOYEE BENEFIT FUND

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The city returned to an insured health plan in 2019 and has managed a self-insured dental since 2015. Life insurance is provided through the State of Wisconsin. The 2024 health insurance policy increased 5.1% and the dental remained unchanged.

BUDGETARY HISTORY:

Year	Expenses	Increase (Decrease) From The Previous Year		Revenues	Increase (Decrease) From The Previous Year	
		Dollar	Percent		Dollar	Percent
2025	\$ 7,802,285	\$ 1,031,285	15.23%	\$ 7,802,285	\$ 1,031,285	15.23%
2024	6,771,000	68,176	1.02%	6,771,000	78,764	0.0118
2023	6,702,824	301,797	4.71%	6,692,236	253,710	3.94%
2022	6,401,027	386,288	6.42%	6,438,526	422,154	7.02%
2021	6,014,739	(45,832)	(0.76%)	6,016,372	195,296	3.36%
2020	6,060,571	333,921	5.83%	5,821,076	92,540	1.62%
2019	5,726,650	(70,181)	(1.21%)	5,728,536	(147,294)	(2.51%)
2018	5,796,831	(29,445)	(0.51%)	5,875,830	42,570	0.73%
2017	5,826,276	(245,992)	(4.05%)	5,833,260	(239,008)	(3.94%)
2016	6,072,268	127,409	2.14%	6,072,268	135,048	2.27%

WORKING CAPITAL HISTORY:

2023	\$ 1,412,633
2022	1,364,877
2021	1,357,069
2020	1,377,669
2019	1,349,488
2018	1,228,638
2017	704,448
2016	236,270





**ENTERPRISE
FUNDS**

CONSOLIDATED EXPENDITURES AND REVENUES - ENTERPRISE FUNDS

EXPENSES

	650 Water Utility Fund	660 Wastewater Utility Fund	690 Transit Fund
510 - Personal Services-Expenses	1,960,344	1,713,477	3,264,585
520 - Contractual Services-Expenses	1,949,150	1,911,691	507,094
530 - Supplies and Expense-Expenses	1,261,100	576,156	739,168
540 - Building Materials-Expenses	2,291,050	674,000	
550 - Fixed Charges-Expenses	254,100	149,765	59,203
560 - Debt Service-Expenses	4,045,127	5,092,289	
570 - Grants, Contributions, Indemnities and Other-Expenses	35,268,436	42,229,120	8,839,553
580 - Capital Outlay-Expenses	4,130,000	10,482,390	-
590 - Other Financing Uses-Expenses	1,590,000	485,000	
Total Expenses	52,749,307	63,313,888	13,409,603

REVENUES

	650 Water Utility Fund	660 Wastewater Utility Fund	690 Transit Fund
410 - Taxes-Revenues			1,175,000
430 - Intergovernmental Revenues-Revenues	1,000,000	-	2,695,103
450 - Fines, Forfeits and Penalties-Revenues			
460 - Public Charges for Services-Revenues	12,899,565	11,460,173	379,300
470 - Intergovernmental Charges for services-Revenues	-	-	10,000
480 - Miscellaneous Revenue-Revenues	128,000	146,789	10,100
490 - Other Financing Sources-Revenues	3,760,000	9,537,390	
Total Revenues	17,787,565	21,144,352	4,269,503

	680 Parking Fund	670 Wausau Downtown Airport	Total
510 - Personal Services-Expenses	143,745	21,554	7,103,705
520 - Contractual Services-Expenses	389,675	386,150	5,143,760
530 - Supplies and Expense-Expenses	27,200	32,400	2,636,024
540 - Building Materials-Expenses	6,000	4,400	2,975,450
550 - Fixed Charges-Expenses	184,965	35,250	683,283
560 - Debt Service-Expenses			9,137,416
570 - Grants, Contributions, Indemnities and Other-Expenses	1,507,385	959,507	88,804,001
580 - Capital Outlay-Expenses	-	-	14,612,390
590 - Other Financing Uses-Expenses	-	-	2,075,000
	2,258,970	1,439,261	133,171,029

	680 Parking Fund	670 Wausau Downtown Airport	Total
410 - Taxes-Revenues	236,800	332,753	1,744,553
430 - Intergovernmental Revenues-Revenues			3,695,103
450 - Fines, Forfeits and Penalties-Revenues	139,000		139,000
460 - Public Charges for Services-Revenues	380,000		25,119,038
470 - Intergovernmental Charges for services-Revenues	-		10,000
480 - Miscellaneous Revenue-Revenues	-	147,000	431,889
490 - Other Financing Sources-Revenues	-		13,297,390
	755,800	479,753	44,436,973

WAUSAU WATER WORKS

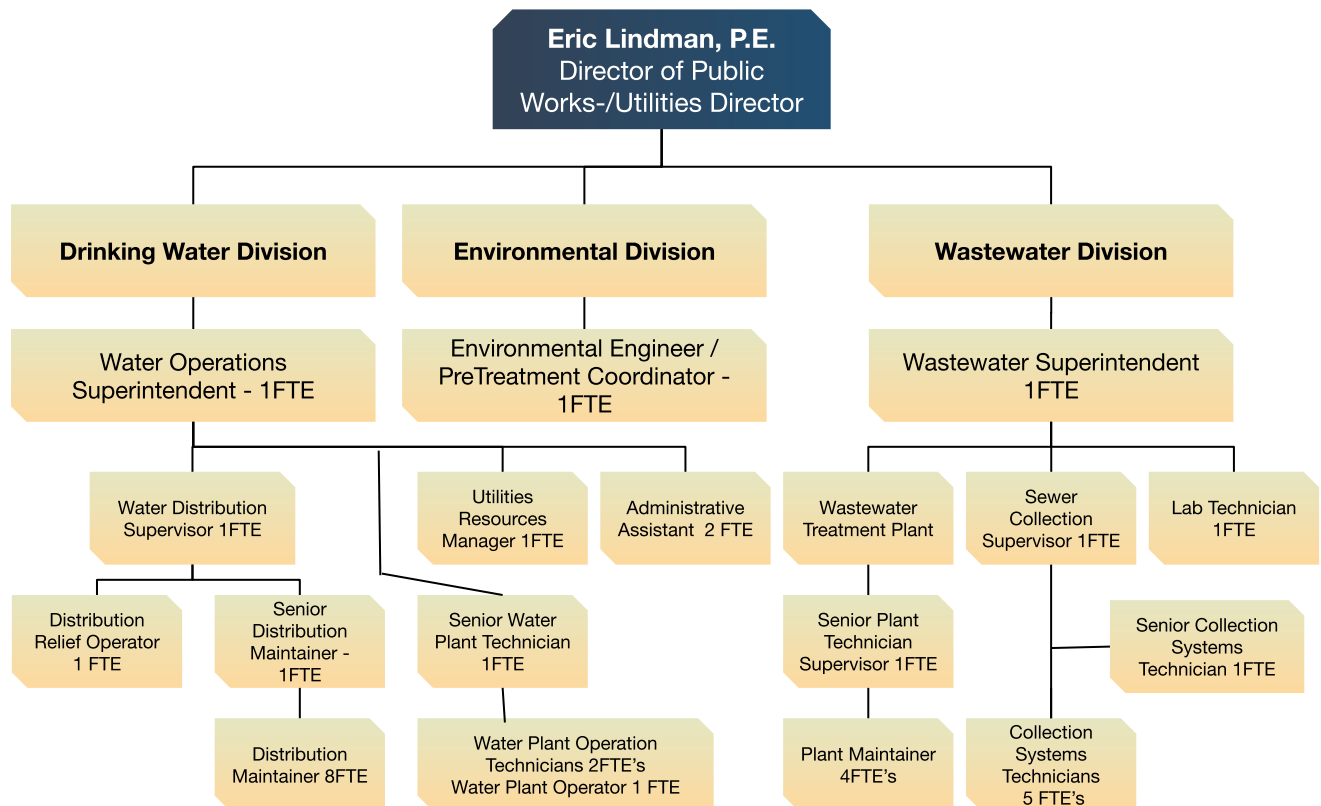
MISSION:

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

DEPARTMENTAL RESPONSIBILITIES:

The Drinking Water Division is primarily responsible for water supply, treatment and distribution. The Utility consists of six supply wells, a central treatment plant designed to treat an excess of 9 million gallons per day and approximately 250 miles of mains used to convey safe drinking water to nearly 17,000 users. Wausau Water Works also provides the water supply for fire protection for the city and currently has more than 1,800 hydrants available for firefighting. All users are metered and billed quarterly for water and sewer service. The Drinking Water Division is governed administratively by Wisconsin Public Service Commission and the drinking water quality is regulated by the Wisconsin Department of Natural Resources. The Wastewater Division is responsible for conveyance and treatment of wastewater for the City of Wausau. The Wastewater Division consists of 233 miles of sewer mains with manholes for access to clean and inspect. There are 25 sewage lift stations which assist in conveyance of sewage when gravity service is not possible and an 8.2 million gallon per day treatment facility which enhances water quality prior to discharge to the Wisconsin River. The treatment plant performance is governed by a Wisconsin Pollution Discharge Elimination System Permit and Federal Pretreatment Regulations.

ORGANIZATIONAL STRUCTURE:



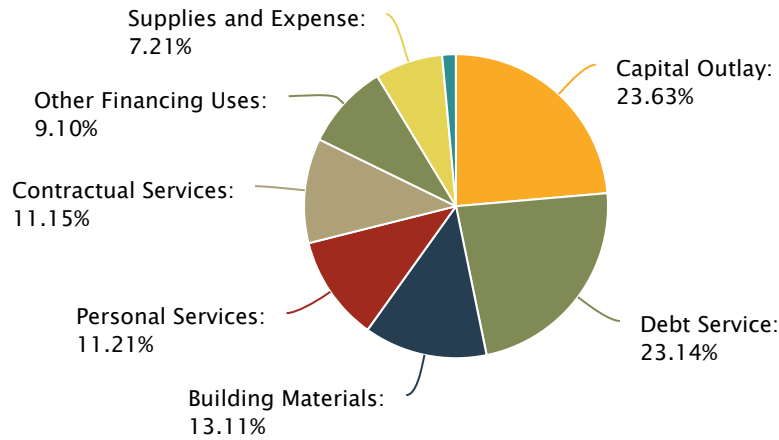
WAUSAU WATER WORKS

STAFFING LEVELS:

	Proposed					Adopted				
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Total	36.00	33.00	31.00	31.00	31.00	29.50	28.50	28.50	27.50	27.50

WAUSAU WATER WORKS

DRINKING WATER DIVISION:



BUDGET SUMMARY

	2023 Actual	2024			2025		
		Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Proposed
Personal Services	\$ 1,636,407	\$ 2,225,714	\$ 2,225,714	\$ 1,764,110	\$ 1,961,646	\$ 1,961,646	\$ 1,960,344
Contractual Services	2,596,887	1,397,500	1,397,500	2,321,094	1,949,150	1,949,150	1,949,150
Supplies and Expense	576,784	1,339,800	1,339,800	631,659	1,261,100	1,261,100	1,261,100
Building Materials	916,866	978,300	978,300	1,212,725	2,291,050	2,291,050	2,291,050
Fixed Charges	240,553	13,000	13,000	260,890	254,100	254,100	254,100
Debt Service	3,413,535	3,521,046	3,521,046	25,008,785	4,045,127	4,045,127	4,045,127
Grants, Contributions, Indemnities and Other	4,216	5,000	5,000	-	-	-	-
Capital Outlay	6,176,171	1,709,000	1,709,000	15,731,601	4,130,000	4,130,000	4,130,000
Other Financing Uses	1,559,057	1,590,000	1,590,000	1,590,000	1,590,000	1,590,000	1,590,000
Total Expenses	\$ 17,120,476	\$ 12,779,360	\$ 12,779,360	\$ 48,520,864	\$ 17,482,173	\$ 17,482,173	\$ 17,480,871
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ 5,142,476	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Public Charges for Services	154,992	12,299,100	12,299,100	12,922,666	12,899,565	12,899,565	12,899,565
Intergovernmental Charges for services	-	-	-	2,289	-	-	-
Miscellaneous Revenue	556,798	15,000	15,000	548,000	128,000	128,000	128,000
Other Financing Sources	21,899,967	500,000	500,000	7,850,747	3,760,000	3,760,000	3,760,000
Total Revenue	\$ 22,611,757	\$ 12,814,100	\$ 12,814,100	\$ 26,466,178	\$ 17,787,565	\$ 17,787,565	\$ 17,787,565

WAUSAU WATER WORKS

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

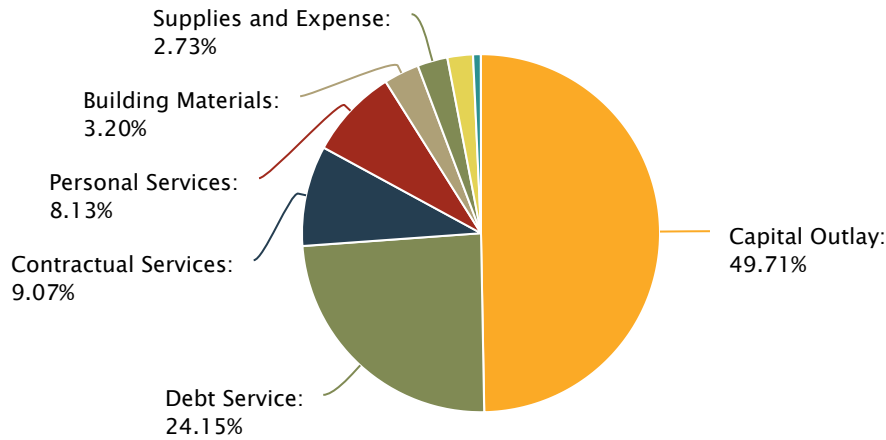
The budget includes \$1,000,000 for the replacement of GAC media these costs will be fully funded by a federal grant. The budget reflects the additional position authorized with a fiscal impact of \$117,000. The revenues reflect a full year of the water rates that went into effect on July 1, 2023.

Project Description	Total	Operations	Debt Proceeds	ARPA Grant	TID Financing
Water Mains - Cherry Street, W Wausau Avenue - Randolph	\$ 760,000		\$ 760,000		
Water Mains - W Randolph St, Burek Ave to Merrill Ave	\$ 950,000		950,000		
Water Mains - Fulton St, N 1st St to N 7th St	\$ 550,000		550,000		
Water Mains - 1st St, River Dr, McIndoe St to 300' of Fulton	\$ 90,000		90,000		
Water Mains - 2nd St, Short St to Dekalb St	\$ 200,000		200,000		
Water Mains - Downtown Development	\$ 50,000				50,000
SCADA Equipment	\$ 360,000			360,000	
Reservoir Interior and Exterior Coatings	\$ 310,000	310,000			
Elm Booster Station	\$ 60,000	60,000			
Meter Replacement	\$ 800,000			800,000	
Total Capital Costs	\$ 4,130,000	\$ 370,000	\$ 2,550,000	\$ 1,160,000	\$ 50,000

WAUSAU WATER WORKS

Enterprise Funds

WASTEWATER DIVISION BUDGET:



BUDGET SUMMARY

	2023 Actual	2024			2025		
		Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Proposed
Personal Services	\$ 1,580,348	\$ 1,507,669	\$ 1,507,669	\$ 1,710,646	\$ 1,714,836	\$ 1,714,836	\$ 1,713,477
Contractual Services	1,393,010	1,863,000	1,863,000	1,743,154	1,894,691	1,894,691	1,911,691
Supplies and Expense	347,917	519,100	519,100	392,292	576,156	576,156	576,156
Building Materials	618,376	664,000	664,000	524,162	674,000	674,000	674,000
Fixed Charges	331,345	76,000	76,000	141,332	149,765	149,765	149,765
Debt Service	4,990,088	5,001,919	5,001,919	9,316,569	5,092,289	5,092,289	5,092,289
Grants, Contributions, Indemnities and Other	4,486	-	-	-	-	-	-
Capital Outlay	3,004,763	-	-	1,735,854	10,482,390	10,482,390	10,482,390
Other Financing Uses	516,822	-	-	485,201	485,000	485,000	485,000
Total Expenses	\$ 12,787,155	\$ 9,631,688	\$ 9,631,688	\$ 16,049,210	\$ 21,069,127	\$ 21,069,127	\$ 21,084,768
Special Assessments	\$ 49,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	2,000	-	-	-	-	-	-
Public Charges for Services	2,095,477	9,789,738	9,789,738	11,483,535	11,460,173	11,460,173	11,460,173
Intergovernmental Charges for services	-	-	-	2,413	-	-	-
Miscellaneous Revenue	199,661	4,007	4,007	146,803	146,789	146,789	146,789
Other Financing Sources	4,349,914	-	-	1,159,945	9,537,390	9,537,390	9,537,390
Total Revenue	\$ 6,696,052	\$ 9,793,745	\$ 9,793,745	\$ 12,792,696	\$ 21,144,352	\$ 21,144,352	\$ 21,144,352

WAUSAU WATER WORKS

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The budget includes the two new positions with a fiscal impact of \$201,728. Revenues are expected to remain close to 2023 as no rate increase is included in the forecast.

Project Description	Total	Operations	Debt Proceeds	Grants	TID Financing
Infrastructure					
Water Mains - Cherry Street, W Wausau Avenue - Randolph	\$ 780,000		\$ 780,000		
Water Mains - W Randolph St, Burek Ave to Merrill Ave	660,000		660,000		
Water Mains - Fulton St, N 1st St to N 7th St	350,000		350,000		
Water Mains - 1st St, River Dr, McIndoe St to 300' of Fulton	40,000		40,000		
Water Mains - 2nd St, Short St to Dekalb St	200,000		200,000		
Water Mains - Downtown Development	300,000				300,000
Dump Truck Sludge Hauling Equipment	120,000	120,000			
Cherry Street Lift Station	1,100,000		1,100,000		
Cellular/Wi-Fi Amplification Project	300,000	300,000			
Slipline Project Sewer Main Rehabilitation	525,000	525,000			
Washington Street Siphon Project	723,500				723,500
Headworks Screening Project	5,383,890		1,375,167	4,008,723	
Total Capital Costs	\$ 10,482,390	\$ 945,000	\$ 4,505,167	\$ 4,008,723	\$ 1,023,500

COMBINED BUDGETARY HISTORY:

Year	Expenses	Increase (Decrease) From The Previous Year		Revenues	Increase (Decrease) From The Previous Year	
		Dollar	Percent		Dollar	Percent
2025	\$ 38,565,639	\$ 16,154,591	72.08%	\$ 38,931,917	\$ 16,324,072	72.21%
2024	22,411,048	(37,457)	(0.17%)	22,607,845	4,125,165	22.32%
2023	22,448,505	8,462,242	60.50%	18,482,680	4,051,280	28.07%
2022	13,986,263	2,332,111	20.01%	14,431,400	1,210,840	9.16%
2021	11,654,152	163,503	1.42%	13,220,560	536,900	4.23%
2020	11,490,649	163,212	1.44%	12,683,660	2,004,660	18.77%
2019	11,327,437	105,198	0.94%	10,679,000	246,800	2.37%
2018	11,222,239	362,185	3.34%	10,432,200	(705,550)	(6.34%)
2017	10,860,054	264,361	2.50%	11,137,750	268,430	2.47%
2016	10,595,693	1,198,470	12.75%	10,869,320	489,120	4.71%

WAUSAU WATER WORKS

WORKING CAPITAL HISTORY:

	Water	Wastewater
2023	\$ 653,590	\$ 2,538,969
2022	1,228,993	2,572,335
2021	(1,321,416)	(5,795,828)
2020	337,518	(1,942,947)
2019	598,663	(724,843)
2018	2,608,092	2,822,251
2017	2,392,230	2,545,774
2016	3,343,601	3,139,162

METRO RIDE FUND

ACCOMPLISHMENTS:

- ▀ Completed purchase of new Forklift uses 100% Federal Grant money
- ▀ Completed procurement of new ParaTransit Vehicle, purchased by Marathon County
- ▀ Brought on new Transit Director
- ▀ Began procurement process of the purchase of 10 new buses from VW Settlement Round 3

GOALS AND OBJECTIVES:

- ▀ Replace revenue collection system.
- ▀ Purchase and implement new technology for more accurately tracking reporting data.
- ▀ Implement technology solutions to provide real-time information for customers and transit management.

PASSENGER FARE HISTORY

Fare Category	2020-2024	2015-2019	2012-2014	2008-2011	2003-2006	2001-2002	1999-2001
Adult Cash	\$1.75	\$1.75	\$1.50	\$1.25	\$1.00	\$0.90	\$0.85
	10 for \$11.00	10 for \$10.00	10 for \$9.00	10 for \$7.50	10 for \$6.00	9 for \$5.00	9 for \$5.00
Adult Token	\$1.10	\$1.00	\$0.90	\$0.75	\$0.60	\$0.56	\$0.56
Adult Pass	\$42.00	\$35.00	\$36.00	\$30.00	\$26.00	\$24.00	\$24.00
Student Cash	\$1.50	\$1.50	\$1.25	\$1.00	\$0.75	\$0.65	\$0.60
	10 for \$9.50	10 for \$8.50	10 for \$7.50	10 for \$6.00	10 for \$4.50	10 for \$4.00	10 for \$4.00
Metro Ride Tickets	\$0.95	\$0.85	\$0.75	\$0.60	\$0.45	\$0.40	\$0.40
	10 for \$9.50	10 for \$8.50	10 for \$7.50	10 for \$6.00	10 for \$4.50	10 for \$4.00	10 for \$4.00
School Dist. Tickets	\$0.95	\$0.85	\$0.75	\$0.60	\$0.45	\$0.40	\$0.40
Student Pass	\$21.00	\$19.00	\$18.00	\$15.00	\$13.00	\$12.00	\$12.00
Student Summer Pass	\$28.00	\$25.00	-	-	-	-	-
E/H Cash	\$0.85	\$0.85	\$0.75	\$0.60	\$0.50	\$0.45	\$0.40
Senior/Disabled Pass	\$21.00	\$19.00	\$18.00	\$15.00	\$13.00	\$12.00	\$12.00
Paratransit	\$2.50	\$2.25	\$2.25	\$2.00	\$2.00	\$1.80	\$1.70

METRO RIDE FUND

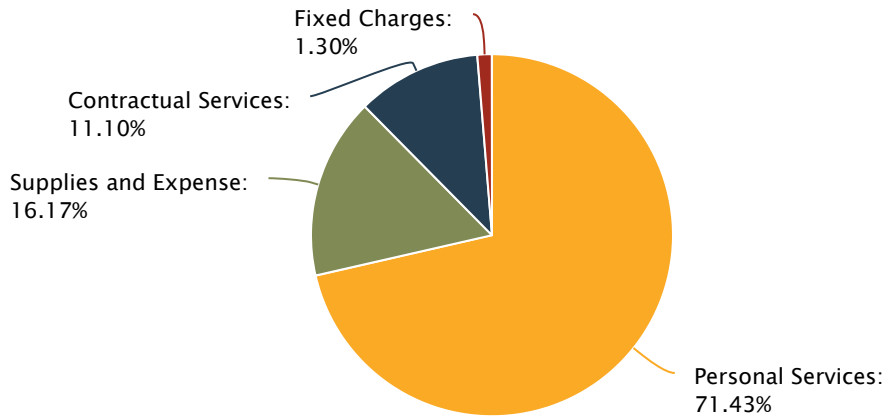
OPERATING DATA

	Route Miles	Total Bus Passengers	Cost Per Passenger
2022	379,256	337,884	\$ 9.44
2021	383,242	284,378	\$ 10.96
2020 *	343,693	252,812	\$ 11.70
2019	402,219	468,555	\$ 6.61
2018	401,607	503,359	\$ 6.07
2017	406,344	498,902	\$ 5.37
2016	403,720	529,831	\$ 4.94
2015	402,905	577,044	\$ 4.56
2014	436,435	654,078	\$ 4.48
2013	439,668	672,224	\$ 4.22
2012	401,126	631,360	\$ 4.28
2011	573,809	788,748	\$ 4.24
2010	571,458	774,081	\$ 4.02
2009	573,876	794,121	\$ 3.88

* Service reduction due to COVID-19 Pandemic

METRO RIDE FUND

BUDGET:



BUDGET SUMMARY

	2023 Actual	2024			2025		
		Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Proposed
Personal Services	\$ 2,705,718	\$ 3,175,265	\$ 3,175,265	\$ 2,810,347	\$ 3,268,170	\$ 3,268,170	\$ 3,264,585
Contractual Services	503,318	472,575	472,575	600,483	507,094	507,094	507,094
Supplies and Expense	530,862	744,102	744,102	802,073	739,168	739,168	739,168
Fixed Charges	35,118	25,986	25,986	204,586	101,191	101,191	59,203
Grants, Contributions, Indemnities and Other	(2,825)	-	-	-	-	-	-
Capital Outlay	12,282	-	-	183,133	-	-	-
Total Expenses	\$ 3,784,473	\$ 4,417,928	\$ 4,417,928	\$ 4,600,622	\$ 4,615,623	\$ 4,615,623	\$ 4,570,050
Taxes	\$ 889,892	\$ 976,589	\$ 976,589	\$ 976,589	\$ 1,200,000	\$ 1,200,000	\$ 1,175,000
Intergovernmental Revenues	2,527,089	2,956,439	2,956,439	5,333,041	2,695,103	2,695,103	2,695,103
Public Charges for Services	386,135	299,670	299,670	561,117	379,300	379,300	379,300
Intergovernmental Charges for services	9,991	12,467	12,467	22,878	10,000	10,000	10,000
Miscellaneous Revenue	-	-	-	10,100	10,100	10,100	10,100
Total Revenue	\$ 3,813,107	\$ 4,245,165	\$ 4,245,165	\$ 6,903,725	\$ 4,294,503	\$ 4,294,503	\$ 4,269,503

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

2025 Federal and State funding are not know. The budget anticipates an application of accumulated reserves.

METRO RIDE FUND

BUDGETARY HISTORY:

Year	Expenses	Increase (Decrease) From The Previous Year		Revenues	Increase (Decrease) From The Previous Year	
		Dollar	Percent		Dollar	Percent
2025	\$ 4,570,050	\$ 152,122	3.44%	\$ 3,094,503	\$ (174,073)	(5.33%)
2024	4,417,928	23,696	0.54%	3,268,576	259,236	8.61%
2023	4,394,232	703,308	19.06%	3,009,340	(292,701)	(8.86%)
2022	3,690,924	22,793	0.62%	3,302,041	523,802	18.85%
2021	3,668,131	23,320	0.64%	2,778,239	379,023	15.80%
2020	3,644,811	132,018	3.76%	2,399,216	(41,995)	(1.72%)
2019	3,512,793	175,338	5.25%	2,441,211	113,662	4.88%
2018	3,337,455	266,561	8.68%	2,327,549	58,255	2.57%
2017	3,070,894	(54,587)	(1.75%)	2,269,294	(84,755)	(3.60%)
2016	3,125,481	(231,833)	(6.91%)	2,354,049	(194,369)	(7.63%)

WORKING CAPITAL HISTORY:

2023	\$ 1,694,066
2022	1,492,587
2021	1,812,513
2020	1,221,023
2019	310,325
2018	441,997
2017	430,412
2016	471,126
2015	512,542
2014	564,357

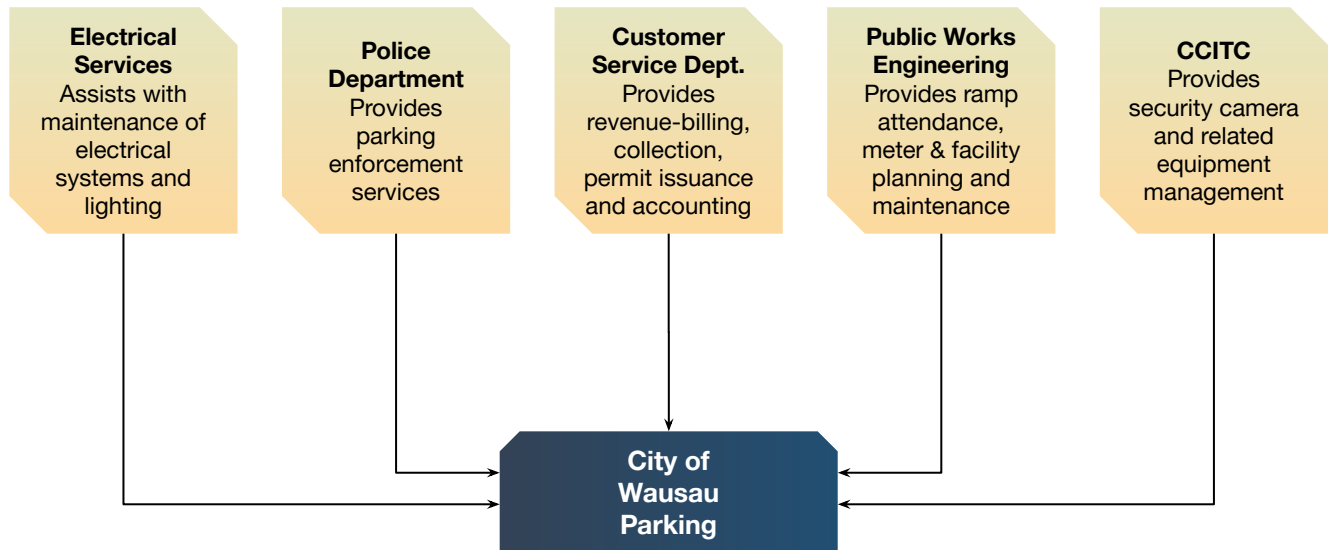
PARKING FUND

MISSION:

To provide clean and safe on-and-off street parking in a manner which integrates parking policies and economic development goals and maintains the financial solvency of parking activities, reducing the dependency on the city tax levy.

DEPARTMENTAL RESPONSIBILITIES:

This fund accounts for the overall operations of the City’s parking ramps, lots and on-street including parking meter maintenance, snow removal, electricity, elevator maintenance and structure repairs and associated staff resources, along with parking enforcement and revenue management efforts. These efforts are the collaborative effort of a number of departments as pictured below.



PARKING FUND

FACILITIES MAINTAINED:

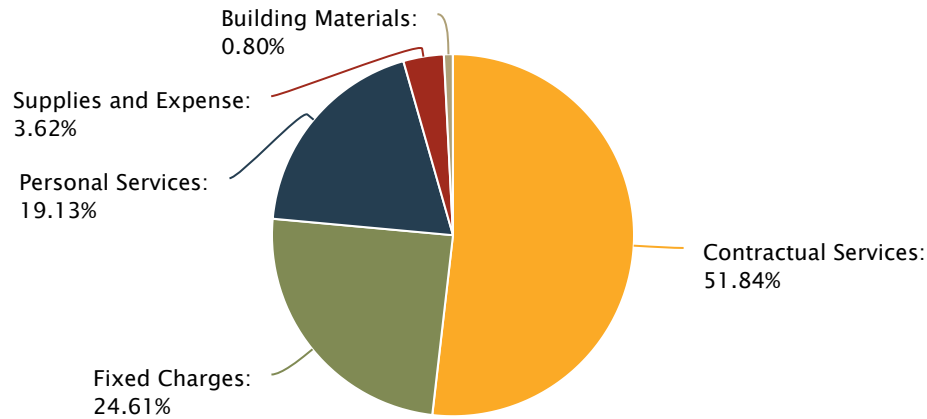
The City operates the following parking facilities

CENTRAL BUSINESS DISTRICT PARKING SUMMARY

LOCATION	STALLS
Jefferson Street Parking Ramp	795
Penneys Parking Ramp	531
Sears Parking Ramp	975
Lot 5 - 3rd and Grant Street	40
Lot 6 - 4th and Washington Street	39
Lot 7 - Library Rivers Edge	53
Lot 8 - River Drive	136
Lot 9 - Jefferson Street East	70
Lots 10/11 - McClellan Street	10
Lot 12 - Presbyterian Church Lot	10
Lot 13 - 3rd and McClellan Street	15
Lot 14 - 1st and Grant Street	34
Lot 15 - First Wausau Tower	157
Lot 17 - Jefferson Street/ Federal Building	52
Lot 18 - Penneys Forest Street Lot	25
Lot 20 - Scott Street Lot	62
	3,004

PARKING FUND

BUDGET:



BUDGET SUMMARY

	2023 Actual	2024			2025		
		Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Proposed
Personal Services	\$ 203,037	\$ 95,120	\$ 95,120	\$ 119,532	\$ 143,748	\$ 143,748	\$ 143,745
Contractual Services	431,351	513,779	513,779	429,560	502,875	502,875	389,675
Supplies and Expense	15,386	26,800	26,800	19,688	27,200	27,200	27,200
Building Materials	943	5,200	5,200	2,075	6,000	6,000	6,000
Fixed Charges	165,969	154,100	154,100	155,243	184,965	184,965	184,965
Grants, Contributions, Indemnities and Other	28,383	-	-	-	-	-	-
Capital Outlay	466,217	-	-	39,253	-	-	-
Other Financing Uses	(23,007)	-	-	-	-	-	-
Total Expenses	\$ 1,288,279	\$ 794,999	\$ 794,999	\$ 765,351	\$ 864,788	\$ 864,788	\$ 751,585
Taxes	\$ 297,034	\$ 297,000	\$ 297,000	\$ 297,000	\$ 350,000	\$ 350,000	\$ 236,800
Fines, Forfeits and Penalties	139,478	168,000	168,000	168,000	139,000	139,000	139,000
Public Charges for Services	417,873	330,000	330,000	428,256	380,000	380,000	380,000
Intergovernmental Charges for services	-	-	-	105	-	-	-
Miscellaneous Revenue	-	-	-	113	-	-	-
Other Financing Sources	466,217	-	-	-	-	-	-
Total Revenue	\$ 1,320,602	\$ 795,000	\$ 795,000	\$ 893,474	\$ 869,000	\$ 869,000	\$ 755,800

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The budget reflects the elimination of the McClellan Parking Ramp. Parking occupancy has stabilized and the 2025 budget reflects a decrease in the levy.

PARKING FUND

BUDGETARY HISTORY:

Year	Expenses	Increase (Decrease) From The Previous Year		Revenues	Increase (Decrease) From The Previous Year	
		Dollar	Percent		Dollar	Percent
2025	\$ 751,585	\$ (43,414)	(5.46%)	\$ 519,000	\$ 21,000	4.22%
2024	794,999	(176,544)	(18.17%)	498,000	(59,750)	(10.71%)
2023	971,543	(496,503)	(33.82%)	557,750	(44,959)	(7.46%)
2022	1,468,046	740,287	101.72%	602,709	24,950	4.32%
2021	727,759	(811,099)	(52.71%)	577,759	(222,991)	(27.85%)
2020	1,538,858	(278,557)	(15.33%)	800,750	(133,725)	(14.31%)
2019	1,817,415	(168,765)	(8.50%)	934,475	-	-%
2018	1,986,180	(676)	(0.03%)	934,475	(61,425)	(6.17%)
2017	1,986,856	(420,092)	(17.45%)	995,900	(52,500)	(5.01%)
2016	2,406,948	494,420	25.85%	1,048,400	(4,300)	(0.41%)

WORKING CAPITAL HISTORY:

2023	\$ (312,084)
2022	(382,772)
2021	(92,556)
2020	113,139
2019	33,657
2018	63,045
2017	320,224
2016	651,874

WAUSAU DOWNTOWN AIRPORT FUND

MISSION:

To provide the aviation and airport services required by Wausau's residents and businesses. It is the organization's duty to be the gateway to the community and represent the progressive and forward spirit of Wausau's citizens. It is their responsibility to provide an airport in the most fiscally responsible manner possible while promoting aviation safety and encouraging positive growth.

RESPONSIBILITIES:

This organization is responsible for the overall operation of the Wausau Downtown Airport, which includes maintenance of terminal buildings and hangars, maintenance of grounds, runways, beacons, lighting, taxiways, ramp, sidewalks and rent of office and hangar space. The manager must work closely with the FAA and WI Bureau of Aeronautics to provide a safe airport for aircraft as well as the public. The manager determines the opening and closing of the airport due to field conditions, concentrates on promotional efforts to increase airport revenues, prepares the budget and maintains airport equipment.

ORGANIZATIONAL STRUCTURE:

The City of Wausau has two contracts with Wausau Flying Service. The twenty-year Airport Management Contract was renewed in 2016 and provides for a monthly management fee along with compensation for snowplowing and mowing hours. The contract provides for a re-evaluation of the management fee every five years. The twenty-year Fixed Base Operator Contract was also renewed in 2017. This contract outlines the services offered at the airport. The Fixed Base Operator pays rent and a percentage of fuel sales to the City. The financial terms of the contract were negotiated in 2023 and are reflected in the 2025 budget.

ACCOMPLISHMENTS:

- ✓ WFS/Airport promotion using Facebook page, www.flywausau.com, and "CONTACT!" a monthly email newsletter from the Wausau Airport
- ✓ Assisted organizing successful public relations activities
- ✓ Partnered with the Southeast Side Neighborhood Group to promote neighborhood objectives and improvements
- ✓ Assisted with coordinating the construction private hangars
- ✓ Continued recruitment of additional private parties to construct new hangars at the Wausau Downtown Airport.
- ✓ Updated CIP to enhance Wausau Downtown Airport's opportunities for FAA/State Funding

GOALS AND OBJECTIVES:

- ✚ Market private hangar construction and corporate hangar opportunities to successfully secure airport tenants
- ✚ Assist local non-profit aviation organizations in Central Wisconsin such as the Boy Scouts, Wausau R/C Sports, and EAA Chapter 640, and Learn Build Fly with aviation and airport promotions.

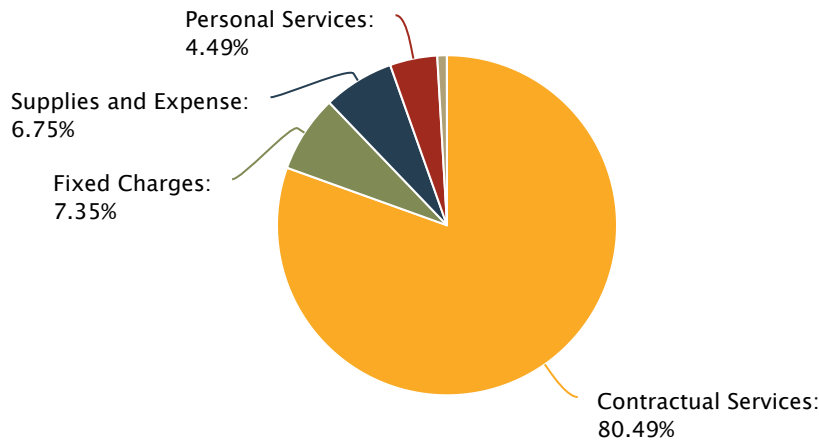
WAUSAU DOWNTOWN AIRPORT FUND

- ▣ Continued pursuit of FAA/BOA funding for Terminal/FBO building refurbishment.
- ▣ Coordinate runway 5/23 refurbishment and LED runway light replacement projects in 2025.
- ▣ Continue support of community events at the airport: Wings Over Wausau Airshow, AirVenture Cup Race, 4th of July Fireworks Display, and the Run the Runway 5K.

DEPARTMENT STATISTICS:

40 City-Owned T-hangars (waiting list 29), 4 City-Owned Corporate Hangars, 16 Privately Owned Hangars, 80 Airplanes Based on Airport including 4 jets, 4 turbo prop aircraft, 2022 Fuel Flow 297,724 Gallons, 2022 estimated Take Offs and Landings 35,000+

BUDGET:



BUDGET SUMMARY

	2023 Actual	2024			2025		
		Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Proposed
Personal Services	\$ 18,796	\$ 39,631	\$ 39,631	\$ 25,001	\$ 21,567	\$ 21,567	\$ 21,554
Contractual Services	329,842	326,309	326,309	361,398	366,150	366,150	386,150
Supplies and Expense	26,952	25,700	25,700	28,523	32,400	32,400	32,400
Building Materials	4,093	5,000	5,000	4,240	4,400	4,400	4,400
Fixed Charges	29,014	21,300	21,300	34,768	35,250	35,250	35,250
Capital Outlay	10,530	-	-	8,500	-	-	-
Other Financing Uses	14,512	-	-	600	-	-	-
Total Expenses	\$ 433,739	\$ 417,940	\$ 417,940	\$ 463,030	\$ 459,767	\$ 459,767	\$ 479,754
Taxes	\$ 216,336	\$ 260,439	\$ 260,439	\$ 260,439	\$ 312,836	\$ 312,836	\$ 332,753
Miscellaneous Revenue	150,289	157,500	157,500	146,461	147,000	147,000	147,000
Total Revenue	\$ 366,625	\$ 417,939	\$ 417,939	\$ 406,900	\$ 459,836	\$ 459,836	\$ 479,753

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The Airport was reclassified as an Enterprise Fund in 2012. The budget reflects the 2023 airport manager and FBO contract negotiations.

WAUSAU DOWNTOWN AIRPORT FUND

BUDGETARY HISTORY:

Year	Expenses	Increase (Decrease) From The Previous Year		Revenues	Increase (Decrease) From The Previous Year	
		Dollar	Percent		Dollar	Percent
2025	\$ 479,754	\$ 61,814	14.79%	\$ 147,000	\$ (10,500)	(6.67%)
2024	417,940	48,604	13.16%	157,500	(500)	(0.32%)
2023	369,336	(101,850)	(21.62%)	158,000	(12,967)	(7.58%)
2022	471,186	27,312	6.15%	170,967	24,767	16.94%
2021	443,874	(14,317)	(3.13%)	146,200	(1,800)	(1.22%)
2020	458,191	7,742	1.72%	148,000	29,750	25.16%
2019	450,449	17,064	3.94%	118,250	(16,500)	(12.25%)
2018	433,385	(5,280)	(1.20%)	134,750	(13,359)	(9.02%)
2017	438,665	46,550	12.03%	148,109	11,164	5.23%
2016	386,835	4,230	1.11%	133,586	76,486	55.79%

WORKING CAPITAL HISTORY:

2023	\$ 39,147
2021	(24,939)
2020	(7,239)
2019	16,466
2018	15,800
2017	(4,494)
2016	11,022
2015	28,277

