

CITY OF WAUSAU

2020 PROPOSED BUDGET





Office of the Mayor

Robert B Mielke

October 7, 2019

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

From: Mayor Robert Mielke 

Subject: 2020 Budget

The proposed 2020 budget is a work in process. We are stilling working with our health insurance consultants to manage cost increases. During our mid-season meeting things were looking good in the claims area and a 6% lift for 2020 was recommended. Conservatively, we had provided an 8% lift in premiums which remains in this proposed budget. Most recent claim experience, along with quotes for stop loss insurance, suggests that a 12%-13% increase is required. This equates to an additional \$330,000 for the general levy. We are examining a variety of strategies to control this cost. In addition, the current budget incorporates continued application of the salary system as adopted by the Common Council without financial provisions for the expansion as suggested by Council. We are formulating implementation strategies based upon the limited financial resources.

It does continue financial directives offered by the Common Council in past budget sessions including: adding \$50,000 annually to the street sealcoat program, increasing the levy contribution for the Community Development Director position, adding to the Fire Department's motor pool budget to absorb annual charges and increased funding of for the Central Capital Purchasing Fund.

In addition, to the payroll budget reviewed above we have included increases pursuant to the ratified police and fire contracts, flat dental premiums and the increase in the Wisconsin Retirement System rates.

The budget anticipates over a 34% increase in the levy for MetroRide. The \$283,928 increase reflects a number of financial challenges facing transit operations including continued decline in ridership, decreasing federal and state assistance and increases in salaries due to the tight employment market. In the coming months, the City will be exploring alternatives to control these rising costs such as fare increases and route changes.

The 2020 capital budget provides for expansion to the River Edge Trail including adding two connections along 1st Street and construction of the trail on the west side from Thomas Street and replacement of the seawall at Riverside park. The budget also provides funding for the reconstruction of Kickbusch Street, 18th Avenue and Cedar Street along with the extension of Fulton Street. The budget also supports our annual concrete improvement, asphalt overlay and sidewalk replacement programs. The City will be performing significant maintenance work on the Bridge Street Bridge replacing expansion joints and adding an overlay.

The City general obligation debt is expected to decrease by the end of 2020 as we begin to retire debt from the Fire Station, Thomas Street and 1st Avenue. The outstanding debt will be at about 42% of our state limit by the end of 2020. We will continue our policy of retiring debt quickly with the 2020 issue amortized over 10 years and the portion of the issue related to TID #6 retired in five years.

The City has experienced record development and economic growth in the last two years. The equalized value of the City increased a whopping 6.19%. Much of this is the result of the new Great Lakes Cheese facility in our expanded business campus located within Tax Increment District Number 11. The tax increment generated by this new building will fund the city's development commitment to Great Lakes Cheese and make our debt payment on the City's infrastructure.

2020 will mark the final year of increment for Tax Increment District Number Five which is eligible to close and the last year of project expenditures for Tax Increment District Number 6. The closure of District 5 means the levy of \$360,000 will move from the district to operations.

These financial commitments, along with the balance of the budget call for a \$999,381 increase in the general operating levy and \$649,999 for the tax increment districts. Based upon the estimated assessed value the tax rate will increase 2.03% or \$.21 per \$1,000 of valuation. The impact to the average homeowner will be about \$27-\$30.

Even with our continued commitment to infrastructure improvements we continue to worry about increasing deferrals. We will be assessing street conditions during the 1st quarter of 2020 and develop a five year street improvement plan for Council's consideration.

The budget process provides an annual forum to discuss the mission, goals and priorities of the City of Wausau. I hope that everyone will view the process as a positive opportunity to refocus our mission and communicate our plans for the upcoming year.

I would like to express my appreciation of staff for their excellence in providing quality services to our constituents every day.

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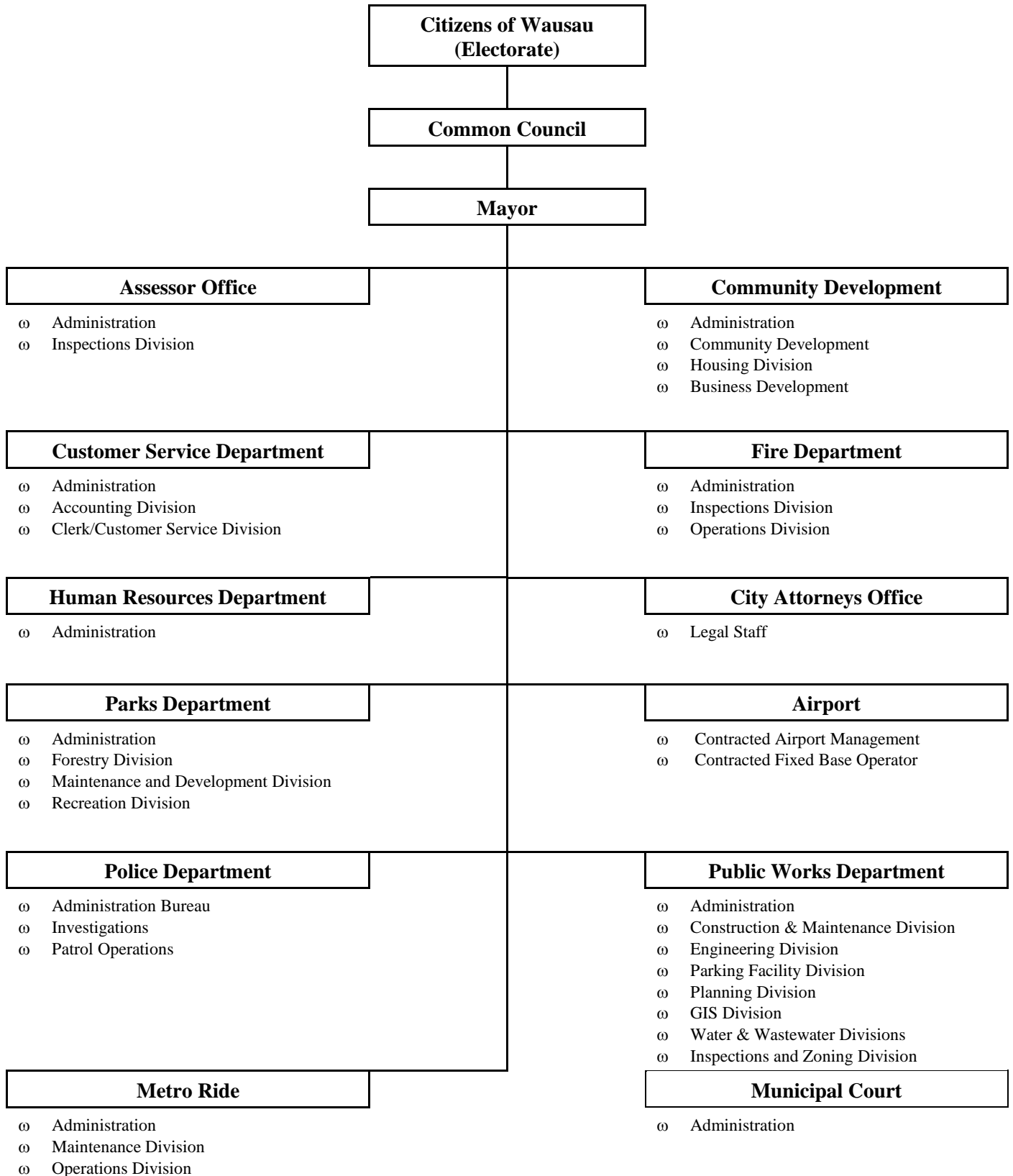
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**CITY OF WAUSAU
2020 BUDGET ANALYSIS- LEVY DEPENDENT FUNDS**

	2020 EXECUTIVE BUDGET	ESTIMATE ADJUSTMENTS & RECLASSIFICATIONS	SUPPLEMENTAL FUNDING	2020 PROPOSED BUDGET	2019 BUDGET	CHANGE INCREASE (DECREASE)	PERCENT CHANGE
GENERAL FUND							
Expenditures	\$35,252,420			\$35,252,420	\$34,106,843	\$1,145,577	3.359%
Revenues	16,204,341			16,204,341	15,873,948	330,393	2.081%
Fund Balance Application	312,089			312,089	-	312,089	
Fund's Net Levy Requirement	18,735,990	-		18,735,990	18,232,895	503,095	2.759%
RECYCLING FUND							
Expenditures	712,651			712,651	710,644	2,007	0.282%
Revenues	147,600			147,600	147,600	-	0.000%
Fund Balance Application	1,044			1,044	-	1,044	
Fund's Net Levy Requirement	564,007	-	-	564,007	562,744	1,263	0.224%
COMMUNITY DEVELOPMENT/ECONOMIC DEVELOPMENT FUND							
Expenditures	1,395,170			1,395,170	1,450,758	(55,588)	-3.832%
Revenues	1,512,056			1,512,056	1,356,587	155,469	11.460%
Fund Balance Application	(384,886)			(384,886)	(120,914)	(263,972)	218.314%
Fund's Net Levy Requirement	239,232	-	-	239,232	215,085	24,147	11.227%
DEBT SERVICE FUND							
Expenditures	12,457,795			12,457,795	11,133,732	1,324,063	11.892%
Revenues	7,699,435			7,699,435	6,542,442	1,156,993	17.684%
Fund Balance Application	635,360			635,360	468,290	167,070	35.677%
Fund's Net Levy Requirement	4,123,000	-	-	4,123,000	4,123,000	-	0.000%
CAPITAL PROJECT FUND							
Expenditures	3,529,242			3,529,242	8,269,166	(4,739,924)	-57.320%
Revenues	2,991,030			2,991,030	7,770,276	(4,779,246)	-61.507%
Fund's Net Levy Requirement	538,212	-	-	538,212	498,890	39,322	7.882%
CENTRAL EQUIPMENT AND FACILITY CAPITAL FUND							
Expenditures	490,500			490,500	426,482	64,018	15.011%
Revenues				-	-	-	0.000%
Fund Balance Application	15,500			15,500	20,000	(4,500)	-22.500%
Fund's Net Levy Requirement	475,000	-	-	475,000	406,482	68,518	16.856%
METRO RIDE FUND							
Expenditures	3,644,811			3,644,811	3,512,794	132,017	3.758%
Revenues	2,399,216			2,399,216	2,441,211	(41,995)	-1.720%
Fund Balance Application	131,254			131,254	241,170	(109,916)	-45.576%
Fund's Net Levy Requirement	1,114,341	-	-	1,114,341	830,413	283,928	34.191%
PARKING FUND							
Expenditures	1,608,858			1,608,858	1,817,415	(208,557)	-11.475%
Revenues	800,750			800,750	934,475	(133,725)	-14.310%
Fund Balance Application & Noncash Depreciation	703,000			703,000	832,940	(129,940)	-15.600%
Fund's Net Levy Requirement	105,108	-	-	105,108	50,000	55,108	110.216%
WAUSAU DOWNTOWN AIRPORT FUND							
Expenditures	458,191			458,191	450,449	7,742	1.719%
Revenues	148,000			148,000	212,250	(64,250)	-30.271%
Fund Balance Application & Noncash Depreciation	185,191			185,191	137,199	47,992	34.980%
Fund's Net Levy Requirement	125,000	-	-	125,000	101,000	24,000	23.762%
ANIMAL CONTROL							
Expenditures	223,690			223,690	200,507	23,183	11.562%
Revenues	166,050			166,050	159,760	6,290	3.937%
Fund Balance Application	16,893			16,893	0	16,893	
Fund's Net Levy Requirement	40,747	-	-	40,747	40,747	0	0.000%
TOTAL LEVY BEFORE INCREMENT	26,060,637	-	-	26,060,637	25,061,256	999,381	3.988%
City's Share of TIF Increment	3,444,540	-	-	3,444,540	2,794,541	649,999	23.260%
TOTAL LEVY	\$29,505,177	-	-	\$29,505,177	\$27,855,797	\$1,649,380	5.921%
Assessed Value <i>ESTIMATE</i>	\$2,816,329,200			\$2,816,329,200	\$2,712,863,600	\$103,465,600	3.814%
Tax Rate Per \$1,000 of Assessed Value	\$10.47647			\$10.4764660	\$10.268042	\$0.20842	2.030%
Equalized Value	\$3,075,863,100			\$3,075,863,100	\$2,896,505,400	\$179,357,700	6.192%
Tax Rate Per \$1,000 of Equalized Value	\$9.59249			\$9.592487	\$9.6170360	(\$0.024549)	-0.255%

CITY OF WAUSAU

Organizational Chart



**CITY OF WAUSAU
List of Principal Officials**

ELECTED

Mayor Robert B. Mielke
Municipal Judge Mark Sauer
Common Council President Lisa Rasmussen

Alderman District

First..... Patrick Peckham
Second Michael Martens
Third David Nutting
Fourth Tom Neal
Fifth Gary Gisselman
Sixth..... Becky McElhaney
Seventh Lisa Rasmussen
Eighth Vacant
Ninth..... Dawn Herbst
Tenth..... Mary Thao
Eleventh..... Dennis Smith

APPOINTED

Finance Director / City Treasurer Maryanne Groat
City Clerk Toni Rayala
City Attorney Anne Jacobson
Police Chief Ben Bliven
Fire Chief..... Tracey Kujawa
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 Christian Schock
Parks Director Jamie Polley
Airport Manager John Chmiel
Transit Lines Manager Greg Seubert
CCITC Director Gerard Klein

2020 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 City of Wausau direct legislation has limited any additional revenue options without approval by referendum. This means that residents pay for all services based upon the value of their property without regard to the consumption of service or a relationship to the cost of the service. A great example is refuse and recycling services. Many communities bill this service as an extra charge either on the utility bill or as a special charge on the tax bill. Community bills average about \$150-\$200 per household. In the City of Wausau, this cost is included in the tax rate and recovered through real estate resulting in taxpayers paying as \$14.00 to as high as \$800.00 per year for the identical service.

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.

BUDGET YEAR	EQUALIZED VALUATION	% INCREASE	ASSESSED VALUATION	% INCREASE
2010	\$2,726,775,100	-1.52%	\$2,710,877,800	1.50%
2011	\$2,681,223,200	-1.67%	\$2,729,456,700	0.68%
2012	\$2,652,252,200	-1.08%	\$2,735,039,900	0.20%
2013	\$2,554,319,700	-3.69%	\$2,723,406,100	-0.43%
2014	\$2,520,917,800	-1.31%	\$2,738,200,500	0.54%
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%	\$2,816,329,200 *	3.81%

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.

**Assessed Valuation is an 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, building razing and improvements.

The 2015 re-evaluation established values of all property effective 1/1/2015. Prior re-evaluations have been conducted in 2007, 2004, 1996, 1986 and 1974. The assessed value and equalized value of each parcel are reported on the tax bill. Manufacturing values are received from the state in November and as such the values reported for budget year 2019 represent estimates.

The 2020 valuation reflects the major growth and development in the City. The 6.19 growth in equalized values outpaced many communities in the state. The 2019 decline was due to the elimination of certain personal property categories by the State of Wisconsin.

The Tax Levy is restricted by the State of Wisconsin levy limits, to the percentage of net new construction. 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 to the right. The 2020 budget is the seventh year that 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 \$1,470,472. The City is in a particularly difficult position due to the limited other revenue sources available.

	Allowable * Levy	Actual * Levy	Under Utilized
2019 for 2020	\$24,590,165	\$26,060,637	\$0
2018 for 2019	\$23,496,270	\$24,865,156	\$0
2017 for 2018	\$23,280,657	\$24,462,366	\$0
2016 for 2017	\$22,729,865	\$23,879,534	\$0
2015 for 2016	\$22,425,817	\$22,927,098	\$0
2014 for 2015	\$22,184,317	\$22,312,375	\$0
2013 for 2014	\$21,824,002	\$21,824,002	\$0
2012 for 2013	\$21,623,913	\$21,517,379	\$106,534
2011 for 2012	\$21,590,872	\$21,492,379	\$98,493
2010 for 2011	\$21,793,723	\$21,462,314	\$331,409
2009 for 2010	\$21,158,955	\$21,142,347	\$16,608
2008 for 2009	\$20,530,822	\$20,500,585	\$30,237
2007 for 2008	\$19,623,273	\$19,611,064	\$12,209

The State added a number of other restrictions to 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:

the levy limit law that garbage collection, fire protection, snow plowing, street sweeping and storm water 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.

Year	General Property Tax Levy	Increase/(Decrease) from the Prior Year	
		Dollar	Percent
2009	\$21,979,852	\$737,041	3.47%
2010	\$22,803,079	\$823,227	3.75%
2011	\$23,186,604	\$383,525	1.68%
2012	\$23,234,021	\$47,417	0.20%
2013	\$23,178,270	-\$55,751	-0.24%
2014	\$23,582,800	\$404,530	1.75%
2015	\$24,107,571	\$524,771	2.23%
2016	\$24,971,570	\$863,999	3.58%
2017	\$26,084,384	\$1,112,814	4.46%
2018	\$26,958,106	\$873,722	3.35%
2019	\$27,855,797	\$897,691	3.33%
2020	\$29,590,259	\$1,734,462	6.23%

A historical view of total property taxes including the tax increment is presented to the left. From 2005 to 2010 the city’s levy increase averaged 4.75%. After 2010 the City enjoyed slow expenditure growth due to the changes made to employee benefits and the elimination of many union rights to bargain. All of the financial benefits of Act 10 have been incorporated within the budget and the budget now must absorb the

annual increases in salaries, benefits and other inflationary increases. In addition service demands within public safety, infrastructure improvements, parks and recreation and economic development create additional financial pressure. A significant portion of the increase in 2020 represents the City’s share of the tax increment district tax. A large portion of this increase is related to the business campus improvements and the construction of the Great Lakes Cheese facility. The value of this facility will aid the City in paying for the infrastructure installed to support the new facility. So while the levy is increasing 6.23% the actual tax rate is increasing a more manageable increase of 2.03% as shown below.

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. Since the State manufacturing values are not known at budget publication, an estimated assess valuation was used. Based upon the budget submitted and the estimated assessed valuation, the city’s tax rate will increase 27 cents.

	BUDGET YEAR		
	2020	2019	Change
Property Tax Levy	\$ 29,505,177	\$ 27,855,797	\$ 1,649,380
Assessed Valuation*	\$ 2,816,329,200	\$ 2,712,863,600	\$ 103,465,600
Tax Rate	\$ 10.4765	\$ 10.2680	\$ 0.2084
<i>Estimate</i>			

When evaluating the budget people frequently ask how much does one penny on the levy generate in taxes? The answer is about

\$28,000. 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.

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:

GENERAL FUND REVENUES

	2019 Adopted Budget	2019 Modified Budget	2019 Estimated Actual	2020 Dept Budget Request	2020 Executive Budget
OTHER TAXES	206,784	206,784	224,894	206,784	208,584
INTERGOVERNMENTAL GRANTS & AID	8,729,136	8,729,136	8,776,943	8,856,919	8,914,469
LICENSES & PERMITS	780,121	776,121	908,988	785,057	806,057
FINES & FORFEITURES	380,030	380,030	305,138	380,030	380,030
PUBLIC CHARGES FOR SERVICES	2,264,560	2,264,560	2,238,771	2,262,760	2,282,760
INTERGOVT CHARGES FOR SERVICES	1,082,076	1,082,076	1,157,570	1,093,558	1,032,548
MISCELLANEOUS REVENUE	593,961	593,961	1,532,102	703,538	703,538
OTHER FINANCING SOURCES	1,841,280	1,841,280	1,876,268	1,876,355	1,876,355
	15,877,948	15,873,948	17,020,673	16,165,001	16,204,341

Other Taxes represents 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 2020 budget expects a decline payment in lieu of taxes.

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. The State of Wisconsin reduces state aids to municipalities due to its other growing budget obligations, to remedy financial problems and to reduce the tax burden to voters. The City has not received 2020 aid notification at time of publication.

STATE AIDS						
Budget Year	Shared Revenues	Expenditure Restraint	Payment for Municipal Aids	Transportation Aids	Total	Increase/ (Decrease)
2010	\$4,678,334	\$901,467	\$195,625	\$2,257,414	\$8,032,840	-\$13,946
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	\$4,039,439 *	\$854,574 *	\$161,711 *	\$2,943,954 *	\$7,999,678	\$256,594

* Estimate

The impact of reduced and stagnant shared revenues is dramatic. If the aids had increased annually by CPI, which is the same formula the State imposes on its local governments in formulas such as the levy limit, the City's aids from the State would be approximately \$9,400,000. That represents an additional \$1,870,515 annually! These funds would allow the City to adequately maintain its infrastructure and reduce the tax burden.

In the past years the state eliminated personal property tax on computers and commercial machinery and tools. The provides government entities a payment in lieu of tax to compensate for this loss property tax revenue. These payments are frozen which results in another stagnant revenue source that does not grow and offset the pressures of annual inflation. The 2020 budget includes \$559,952 for computer aid and personal property aid which is a reduction of \$162,317 from 2019. The TID districts also receive these state aids.

Public Charges for Service - within the General Fund are itemized in the adjoining chart. The increase in general government reflects the exempt report fees that are collected on even years from tax exempt entities. The balance of revenues remain static.

	2019 Budget	2020 Budget
General Government	\$ 84,630	\$ 91,830
Public Safety	1,743,170	1,744,170
Streets and Related Activities	138,950	139,950
Park and Recreation	297,810	306,810
	<u>\$ 2,264,560</u>	<u>\$ 2,282,760</u>

License and Permit income is generated by a number of departments including 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. The 2020 budget reflects no growth.

Intergovernmental Charges for Services represent internal department allocations or charges to other local governments. The majority of this revenue is the allocation of administrative efforts such as finance, human resources, facility maintenance, technology, administration, and legal efforts to other departments and tax increment districts. This allocation provides two benefits: allocating costs accurately against user based fees and accurate measurement of the costs of operating a department. The budget for this revenue source dropped dramatically in 2017 due to the direct billing of many of these charges.

Miscellaneous revenues include interest income, donations, building rents and ground leases. This revenue category is expected to increase \$109,000. This includes expected growth in interest income due to improved interest rates. The 2020 budget also reflects the elimination of the mall ground lease payments.

Other Financing Sources include transfers from other funds. The 2020 budget reflects transfers from the Room Tax Fund of \$146,355, the Water Utility of \$1,170,000 the Sewer Utility of \$450,000 and the Motor Pool Fund of \$110,000. The water utility transfer represents the tax equivalent fee calculated in compliance with the PSC.

GENERAL FUND EXPENDITURES

The General Fund expenditure budget increased \$1,145,577 or 3.45%. Adjustments may be necessary once the Expenditure Restraint guidelines are published.

	2019 Adopted Budget	2019 Modified Budget	2019 Estimated Actual	2020 Dept Budget Request	2020 Executive Budget
COMMON COUNCIL	93,653	93,653	93,082	94,336	93,336
MAYOR	216,424	216,424	187,061	194,887	194,887
CUSTOMER SERVICE	1,279,886	1,279,886	1,257,310	1,452,615	1,352,730
CCITC	792,645	792,645	792,645	905,692	800,586
REFUSE COLLECTION	925,000	925,000	910,000	929,000	929,000
ASSESSMENT DEPARTMENT	536,454	536,454	482,332	522,554	522,554
CITY ATTORNEY	621,590	621,590	544,580	648,212	634,112
HUMAN RESOURCES	377,819	398,819	341,871	400,035	377,035
MUNICIPAL COURT	143,654	166,654	118,370	157,118	151,118
UNCLASSIFIED	205,000	515,000	484,000	175,000	155,000
POLICE DEPARTMENT	9,756,572	9,756,572	9,047,701	10,137,794	10,074,694
FIRE DEPARTMENT	7,388,491	7,448,511	7,419,054	7,748,451	7,637,451
DEPARTMENT OF PUBLIC WORKS	8,887,154	9,252,154	9,341,377	9,267,873	9,217,873
PARKS DEPARTMENT	2,882,502	2,882,502	2,834,220	3,112,044	3,112,044
TOTAL EXPENDITURES	<u>34,106,843</u>	<u>34,885,863</u>	<u>33,853,603</u>	<u>35,745,611</u>	<u>35,252,420</u>

Major changes include:

The first year of raises based upon the new salary study.

Full year of salaries and benefits for the City Attorney and Fire position authorized in the 2019 budget.

A health insurance increase of 8%

Increased motor pool to reflect rate adjustments.
 Retirement rate increases pursuant to the WRS notification.
 Increase of \$50,000 for seal coating streets
 Park seasonal staff increased \$37,989 due to tight employment market and staff demands.
 Emerald Ash Borer treatment expenses

GENERAL FUND BALANCE

A history of the General Fund unassigned fund balance is presented to the below. The GFOA recommends reserves of 16.67% of expenses which is reiterated in the city’s fund balance policy. Based upon the information submitted by departments we expect a \$275,015 profit in 2018. Of course this can change dramatically if November and December deliver extraordinary winter events.

	Unassigned General Fund Balance	Total General Fund Budget Expenses	Percent of Budget
2009	6,048,941	31,002,748	19.51%
2010	5,545,637	30,898,445	17.95%
2011	5,715,907	31,512,034	18.14%
2012	6,835,651	30,591,868	22.34%
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 Projected	8,500,000	34,550,000	24.60%

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: Major changes in the Special Revenue Funds include:

FUND	EXPENDITURES	REVENUES	2020 GENERAL PROPERTY TAX LEVY
Community Development Funds	\$1,394,670	\$1,512,056	\$239,232
Economic Development Fund	5,000	5,714	
Environmental Clean Up Fund	154,363	80,000	
Hazardous Materials Contract Fund	77,300	81,000	
Housing Stock Improvement Fund	27,500	25,000	
Room Tax Fund	770,773	880,000	
Public Access Fund	75,004	68,075	
Recycling Fund	712,651	147,600	564,007
EMS Grant Fund	10,000	10,000	
400 Block Fund	50,000	50,000	
Total	\$3,277,261	\$2,859,445	\$803,239

- Recycling Fund includes the 2% inflationary increase in the contract. In addition, the budget was modified to reflect historical spending on leaf pick up and yard waste site.
- Room Tax budget contains an allocation to the General Fund of \$146,355, the 400 Block of \$60,000 and the continuing appropriation allocations.
- Continued property tax support for 100% planning including the new planner and \$29,000 of the Director salary as directed by the Common Council during the 2017 budget deliberations.
- The Housing Stock Improvement Fund anticipates new loans of \$25,000 equal to the loan repayments.
- The Environmental Clean Up Fund will fund the City’s continued superfund site and the Holtz Krause obligations.

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 financed by user charges.

New debt issues are expected in 2020:

- 2020 Capital Plan \$ 2,126,030
- Fire Station and Evidence Storage Construction \$ 452,000
- TID #3 \$ 1,227,000
- TID #6 \$ 2,263,000
- TID #12 \$ 785,000
- \$ 6,853,030**

These will all be issued as General Obligation Promissory Note with a 10 year retirement. The component related to TID #6 will be retired over a five year period to coincide with the Districts closing in 2025. The 2020 plan results in a \$3.5 million reduction of outstanding debt by the end of 2020 since debt payments will exceed new issues.

SUMMARY OF DEBT CHANGES							
BALANCE 12/31/2018	\$ 28,115,000	\$ 37,684,779	\$ 728,154	\$ 66,527,933	\$ 14,610,000	\$ 15,235,000	\$ 96,372,933
2019 Projected Additions:							
Water and Sewer Projects					\$ 9,225,000		\$ 9,225,000
Fire Station and Evidence Storage	4,870,000			4,870,000			4,870,000
Evidence Storage Building		298,500		298,500			298,500
Capital Improvement Plan		1,676,500		1,676,500			1,676,500
TID #6		3,130,000		3,130,000			3,130,000
TID #8		2,720,000		2,720,000			2,720,000
2019 Retirements	(1,715,000)	(7,520,000)	(728,154)	(9,963,154)		(845,000)	(10,808,154)
BUDGET BALANCE 12/31/2019	\$ 31,270,000	\$ 37,989,779	-	\$ 69,259,779	\$ 14,610,000	\$ 23,615,000	\$ 107,484,779
2020 Projected Additions:							
Water and Sewer Projects					\$ 121,000,000		\$ 121,000,000
Fire Station Furniture/Equipment/Contingency		420,000		420,000			420,000
Evidence Storage Building Paving Project		32,000		32,000			32,000
Capital Improvement Plan		2,126,030		2,126,030			2,126,030
TID #3		1,227,000		1,227,000			1,227,000
TID #6		2,263,000		2,263,000			2,263,000
TID #12		785,000		785,000			785,000
2020 Retirements	(2,710,000)	(7,675,000)		(10,385,000)		(1,220,000)	(11,605,000)
BUDGET BALANCE 12/31/2019	\$ 28,560,000	\$ 37,167,809	-	\$ 65,727,809	\$ 14,610,000	\$ 119,780,000	\$ 223,732,809

	December 31, 2014	December 31, 2015	December 31, 2016	December 31, 2017	December 31, 2018	December 31, 2019	December 31, 2020*
Equalized Valuation	\$ 2,655,928,800	\$ 2,633,849,300	\$ 2,608,454,600	\$ 2,764,682,800	\$ 2,896,505,400	\$ 3,075,863,100	\$ 3,106,621,700
	5%	5%	5%	5%	5%	5%	5%
Total Allowable Debt	\$132,796,440	\$131,692,465	\$130,422,730	\$138,234,140	\$144,825,270	\$153,793,155	\$155,331,085
Outstanding Debt	\$ 47,938,575	\$ 56,373,575	\$ 75,079,604	\$ 77,824,305	\$ 66,527,933	\$ 69,259,779	\$ 65,727,809
Legal Debt Margin	\$84,857,865	\$75,318,890	\$55,343,126	\$60,409,835	\$78,297,337	\$84,533,376	\$89,603,276
Debt Utilized	36.10%	42.81%	57.57%	56.30%	45.94%	45.03%	42.31%

* Estimate

The 2020 Equalized Valuation is an estimate and projects 1% growth.

Long term debt and capital financial planning has allowed the debt property tax levy to remain stable over the last eighteen years.

CAPITAL PROJECTS

Resources for capital improvements and replacement are scarce. The City has shifted property tax revenues that supported the capital plan each time the state has dramatically cut programs such as Shared Revenues. This has resulted in the deferral of reconstruction of streets and maintenance of facilities.

The 2020 capital plan is as follows:

PROJECT DESCRIPTION	DEPT	Project Costs
Infrastructure		
WIS DOT Projects	DPW	\$ 100,000
Street	DPW	824,000
Asphalt Overlay	DPW	275,000
Sidewalk Projects	DPW	150,000
Storm Sewer	DPW	100,000
Other Capital Improvements	DPW	470,000
Total Infrastructure		<u>\$ 1,919,000</u>
Facilities		
Fire Station Improvements	Fire	\$ 100,000
West Side Fire Station Furniture and Fixtures	Fire	\$ 420,000
Evidence Storage Facility Paving	Police	32,000
Facility Maintenance	Transit	35,752
DPW Car Port	DPW	47,030
City Hall Chiller Replacement	DPW	160,000
Total Facilities		<u>\$ 794,782</u>
Equipment and Technology		
Municipal Court Software	CCITC	\$ 93,000
Extrication Equipment	Fire	65,000
GIS Ortho_Imagery and LiDAR	GIS	65,000
Dragon Natural Speaking Software	Police	25,000
EMS Monitors	Fire	160,000
Special Assessment Software	DPW	90,000
Floor Scrubber/Sweeper	Transit	49,000
Total Equipment		<u>\$ 547,000</u>
Rolling Stock		
Park Rolling Stock	Parks	\$ 173,460
Total Rolling Stock		<u>\$ 173,460</u>
Park and Recreation Areas		
Play Equipment		<u>\$ 95,000</u>
Total Parks/Recreation		<u>\$ 95,000</u>
TOTAL CAPITAL COSTS		<u><u>\$ 3,529,242</u></u>

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 such as computers, public safety radios. This is the budget that the police department funds their body cameras. The 2020 budget increased \$68,518.

TAX INCREMENT DISTRICT FUNDS

Tax Increment Districts Number 3, 5, 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 summary of the 2020 project activity and financial condition follows:

FUND	Projected Fund							Projected Fund Balance 12/31/2020
	Fund Balance 12/31/2018	Balance 1/1/2020	Increment	Other Revenue	Debt Proceeds	Debt Retirement	Other Project Costs	
TID 3	\$ 3,009,160	\$ (1,080,402)	\$ 2,705,000	\$ 2,465,570	\$ 1,227,000	\$ 3,397,494	\$ 3,727,150	\$ (1,807,476)
TID 5	-	-	912,900	308,483	-	-	1,221,383	-
TID 6	2,947,243	(52,201)	2,803,000	463,872	2,263,000	2,690,722	3,066,150	(279,201)
TID 7	(1,692,079)	(1,472,046)	970,000	26,267	-	51,350	593,150	(1,120,279)
TID 8	255,587	309,608	241,652	197,938	-	869,232	67,650	(187,684)
TID 9	(140,955)	(159,388)	25,000	28,055	-	65,520	3,150	(175,003)
TID 10	(270,929)	(130,789)	280,000	43,220	-	138,773	3,150	50,508
TID 11	4,159,943	(563,948)	1,560,000	-	-	336,173	892,975	(233,096)
TID 12	3,649,929	(676,372)	-	-	785,000	138,173	662,532	(692,077)
Total	\$ 11,917,899	\$ (3,825,538)	\$ 9,497,552	\$ 3,533,405	\$ 4,275,000	\$ 7,687,437	\$ 10,237,290	\$ (4,444,308)

A list of capital projects within the districts includes:

- TID 3 – Fulton Street Extension
- TID 3 – Bridge Street Bridge Improvements \$900,000
- TID 3 – Barker Stewart Island Improvements \$70,000
- TID 3 – 1st Street Improvements
- TID 3 – 1st Street Connector Trails
- TID 6 – Riverfront Improvements and Riverside Park Access
- TID 6 – Westside Streetscape Project
- TID 6 – 18th Avenue Project
- TID 6 – Street Improvements
- TID 11- Campus Trail Design and signage and tree planting
- TID 12 – Parking and Street Improvements

A list of developer payments included within the budget is:

- TID 7 – 2800 Stewart Avenue LLC incentives \$285,000
- TID 8 – Schierl Redevelopment \$57,500
- TID 11 – Great Lakes Cheese \$785,000
- TID 12 – Macndon Properties \$16,482

Valuation growth within the districts is as follows:

- TID 3 – (2.40%)
- TID 5 – .19%
- TID 6 – 1.63%
- TID 7 – 16.74%
- TID 8 – (1.21%)
- TID 9 – (3.80%)
- TID 10 – 8.79%
- TID 11 – 1955.53%
- TID 12 – 2.02%

The City has three TID's with closure dates in the near term:

- TID 5 – 2020
- TID 7 – 2022
- TID 6 – 2025

INTERNAL SERVICE FUNDS

The city's Internal Service Funds include: the Motor Pool Fund, Liability Insurance Fund, and Employee Benefits Fund. The employee benefits fund is used to account for the City's health and dental self-insurance activity. All Internal Service Funds accumulate costs and provide services to internal departments and are not designed to generate profits. The motor pool fund not only maintains rolling stock but finances future rolling stock replacements. Below is a summary of the 2020 budgets:

FUND	EXPENDITURES	REVENUES	2020 GENERAL PROPERTY TAX	
			LEVY	
Motor Pool Fund	\$ 4,620,281	\$ 3,823,000	\$	-
Liability Insurance Fund	950,317	950,317		-
Employee Benefits Fund	6,060,571	5,821,076		-
Total	\$ 11,631,169	\$ 10,594,393	\$	-

ENTERPRISE FUNDS

The Airport Fund, Metro Ride, Animal Control Fund all continue to rely on property taxes. The 2020 levy for the MetroRide fund reflects a number of challenges including declining ridership, declining state and federal assistance, increasing wages due to the tight employment market and difficulties attracting qualified clients. Historically the City has not funded the entire levy demanded by the MetroRide budget because of the conservative nature of the fuel and maintenance predictions. It is beneficial for the City to budget conservatively as State and Federal Aids are capped at the budget. In addition, if the City experiences underutilization of expenses the City will receive a higher % of aids to expense. The Parking Fund needs to be monitored as revenues continue to decline due to the Mall struggles. The Parking Fund reflects a number of savings including the elimination of all part-time cashiers, energy savings in the ramps with the switch to LED lighting, the elimination of administrative charges of Police personnel.

FUND	EXPENDITURES	REVENUES	2020 GENERAL PROPERTY TAX		2019 GENERAL PROPERTY TAX		CHANGE
			LEVY		LEVY		
Water Utility Fund	\$ 6,072,097	\$ 6,344,700	\$	-	\$	-	\$ -
Wastewater Utility Fund	5,418,952	6,338,960		-		-	-
MetroRide Fund	3,644,811	2,399,216		1,114,341		830,413	283,928
Parking Fund	1,538,858	800,750		105,108		50,000	55,108
Municipal Airport Fund	458,191	148,000		125,000		101,000	24,000
Animal Control Fund	234,690	166,050		40,747		40,747	-
Total	\$ 17,367,598	\$ 16,197,676	\$	1,385,196	\$	754,011	363,036

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 begins when the Finance Director provides budget predictions along with pending financial issues to the Mayor. These issues along with the Mayoral goals and objectives serve to formulate the budget directives and salary projections received by departments. Based upon this information each department creates an expenditure and revenue budget. The operating budget, the capital budget and any proposals for enhancements to services, staffing adjustments and other budget modifications to meet tax levy and tax rate objectives are submitted to the Finance Committee. 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.

A number of means are used to project the ensuing year's budget including historical trends, projections of the ensuing activity, evaluation of contractual obligations. In addition, the finance department assists departments by projecting the personnel budgets by incorporating union contract obligations, fringe benefit rates and obligations.

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 Committee of the Whole for evaluation and ranking. 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 thorough out 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.

Short Term and Long Term Financial Plan the City of Wausau is making efforts to enhance short term and long term planning. This type of analysis can alert staff and council of changes in financial conditions early so that corrective action can be implemented. The 2017 budget is the first year the City asked departments to present a two year budget request. Consistent with past practice, the ensuing year's budget will be formally adopted by the Common Council. The following year will represent a plan. This plan will be effective in presenting the financial implications of salary increases, revenue and program changes to subsequent budgets

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
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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

COMMERICAL

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

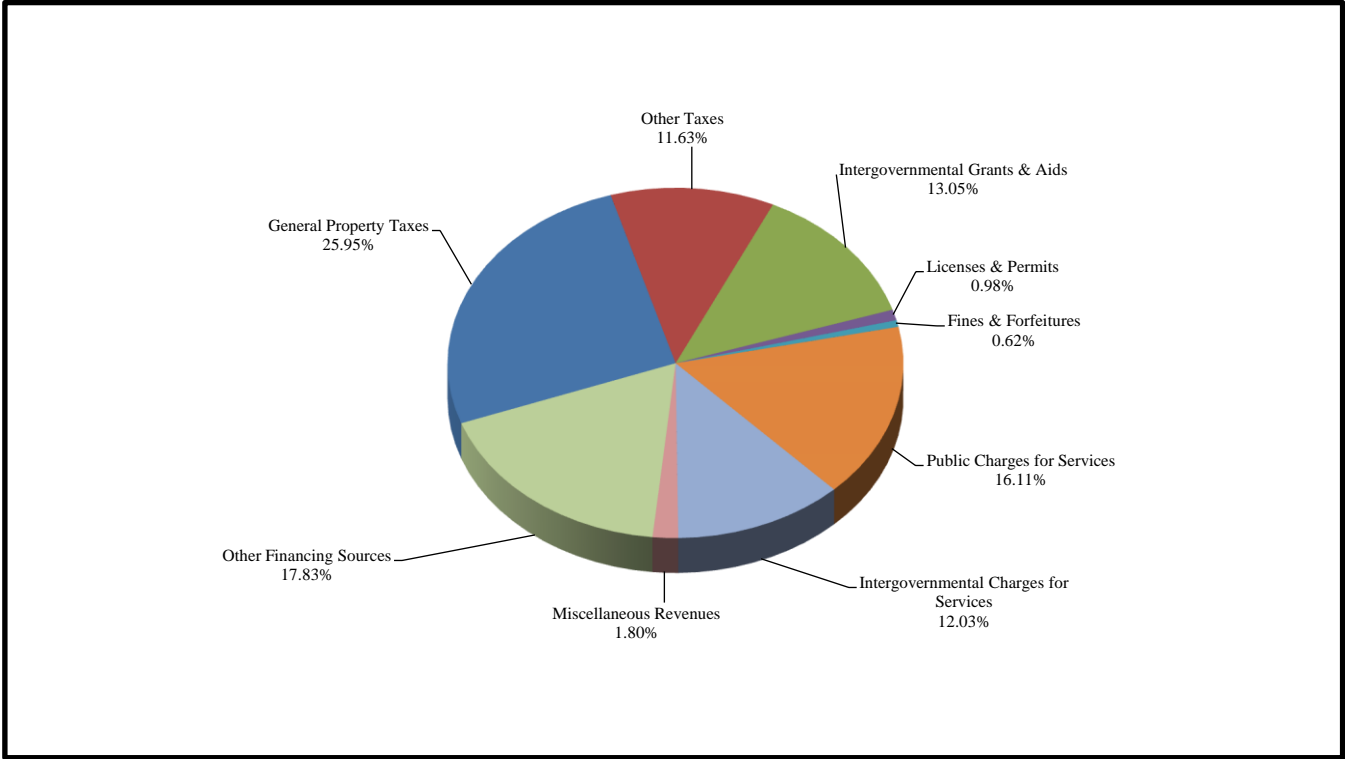
CITY OF WAUSAU
2020 BUDGET
Operational/Fund Structure Matrix

Operational Responsibility	General Fund	Special Revenue Funds	Debt Service Fund	Capital Project Funds	Internal Service Funds	Enterprise Funds
Council	x					
Mayor	x					
Public Access		x				
Customer Service/ Finance	x					
Unclassified	x					
Refuse	x					
Recycling Fund		x				
Room Tax Fund		x				
Economic Development Fund		x				
Holtz Krause Fund		x				
Debt Service Fund			x			
Capital Projects Fund				x		
Central Capital Purchasing Fund				x		
Housing Stock Improvement Fund		x				
Tax Increment District 3				x		
Tax Increment District 5				x		
Tax Increment District 6				x		
Tax Increment District 7				x		
Tax Increment District 8				x		
Tax Increment District 9				x		
Tax Increment District 10				x		
Tax Increment District 11				x		
Tax Increment District 12				x		
Liability Insurance Fund					x	
Employment Benefit Fund					x	
Airport Fund						x
City County Information Technology Commission	x					
Assessment Department	x					
Human Resources	x					
City Attorney	x					
Municipal Court	x					
Police	x					
Parking Fund						x
Animal Control Fund						x
Fire	x					
Hazardous Material Contract Fund		x				
EMS Grant Fund		x				
Public Works	x					
Motor Pool Fund					x	
Water Fund						x
WasteWater Fund						x
Parking Fund						x
Metro Ride Transit						x
Community Development						
Community Development Fund		x				
Parks Department	x					
400 Block Fund		x				

**CONSOLIDATED EXPENDITURES AND REVENUE BY CATEGORY
2020 BUDGET**

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUND	CAPITAL PROJECTS FUNDS	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	TOTAL
PERSONAL SERVICE	\$ 24,913,200	\$ 1,375,703	\$ -	\$ -	\$ 5,817,257	\$ 791,007	\$ 33,197,166
CONTRACTUAL SERVICES	7,701,470	952,706	-	251,350	3,536,259	544,850	12,986,635
SUPPLIES & EXPENSE	1,423,895	96,355	-	50,000	2,095,416	1,226,591	4,892,257
BUILDING MATERIALS	833,873	-	-	-	627,810	-	1,461,683
FIXED CHARGES	321,472	11,000	-	-	3,261,296	6,878,188	10,471,956
DEBT SERVICE	-	-	12,457,795	-	372,500	-	12,830,295
GRANTS, CONTRIBUTIONS & OTHER	50,000	571,776	-	1,143,982	3,400	-	1,769,158
CAPITAL OUTLAY	8,510	35,000	-	11,232,467	25,000	2,091,533	13,392,510
OTHER FINANCING USES	-	234,721	-	8,906,670	1,628,660	99,000	10,869,051
CONTINGENCY	-	-	-	-	-	-	-
TOTAL	35,252,420	3,277,261	12,457,795	21,584,469	17,367,598	11,631,169	101,870,711
GENERAL PROPERTY TAXES	\$ 18,735,990	\$ 803,239	\$ 4,123,000	\$ 1,013,212	\$ 1,385,196	\$ -	\$ 26,060,637
OTHER TAXES	208,584	880,000	-	10,586,103	-	-	11,674,687
INTERGOVERNMENTAL GRANTS & AID	8,914,469	688,000	-	1,198,757	2,006,484	-	13,107,710
LICENSES & PERMITS	806,057	57,000	-	-	121,850	-	984,907
FINES & FORFEITURES	380,030	-	-	-	242,200	-	622,230
PUBLIC CHARGES FOR SERVICES	2,282,760	16,000	-	256,000	13,544,399	80,700	16,179,859
INTERGOVT CHARGES FOR SERVICES	1,032,548	606,831	-	-	47,243	10,398,059	12,084,681
MISCELLANEOUS REVENUE	703,538	558,114	12,000	236,068	185,500	115,634	1,810,854
OTHER FINANCING SOURCES	1,876,355	53,500	7,850,511	8,072,263	50,000	-	17,902,629
TOTAL	\$ 34,940,331	\$ 3,662,684	\$ 11,985,511	\$ 21,362,403	\$ 17,582,872	\$ 10,594,393	\$ 100,428,194

**CITY OF WAUSAU
2020 REVENUES BY CATEGORY
ALL FUNDS**

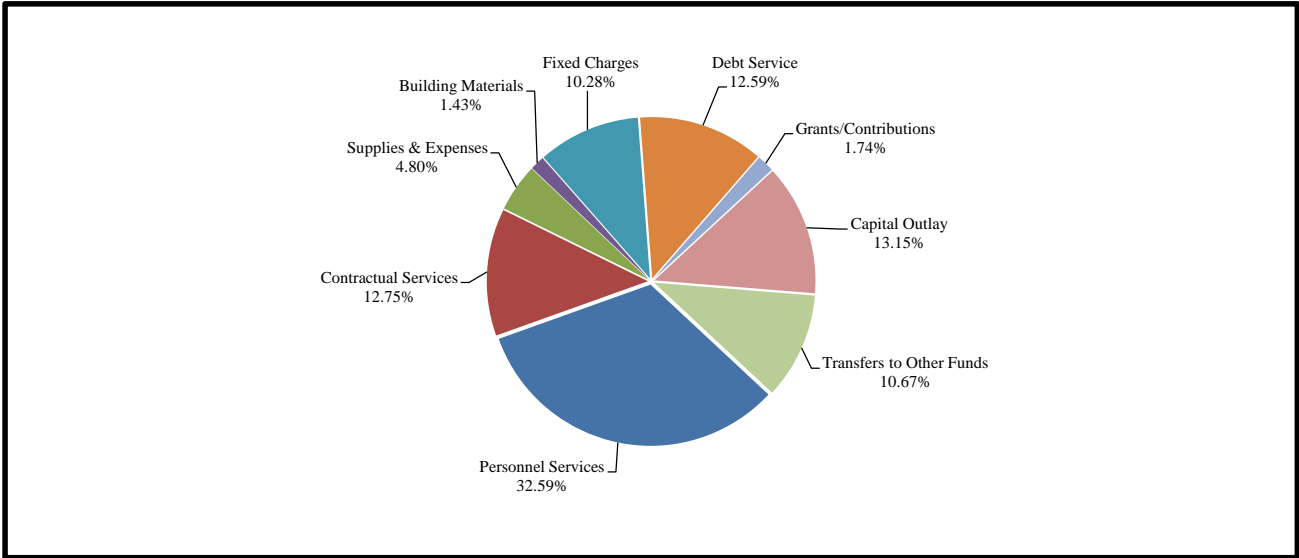


	2020 BUDGET	2019 BUDGET
General Property Taxes	\$ 26,060,637	\$ 25,061,256
Other Taxes	11,674,687	9,318,789
Intergovernmental Grants & Aids	13,107,710	11,608,005
Licenses & Permits	984,907	951,821
Fines & Forfeitures	622,230	647,230
Public Charges for Services	16,179,859	14,335,323
Intergovernmental Charges for Services	12,084,681	12,065,974
Miscellaneous Revenues	1,810,854	2,550,934
Other Financing Sources	17,902,629	22,588,835
Total Revenues	\$ 100,428,194	\$ 99,128,167

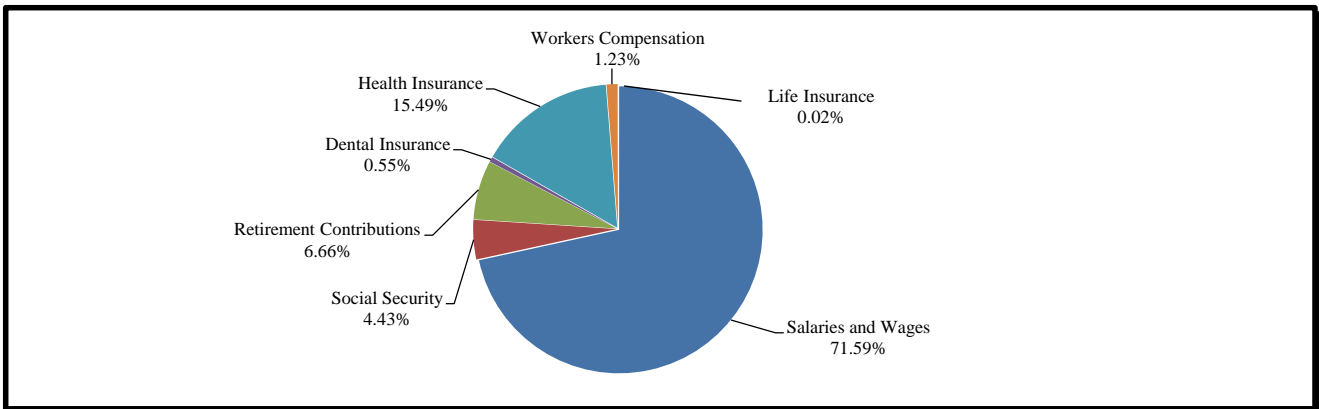
CITY OF WAUSAU 2020 BUDGET
COMBINED STATEMENT OF EXPENDITURES - BY ACTIVITY (ALL FUNDS)

	2017 ACTUAL	2018 ACTUAL	2019			2020		BUDGET INCREASE (DECREASE)	BUDGET PERCENT INC/(DECREASE)
			ADOPTED BUDGET	MODIFIED BUDGET	ESTIMATED ACTUAL	BUDGET REQUEST	EXECUTIVE BUDGET		
GENERAL GOVERNMENT									
Council	\$ 87,357	\$ 87,254	\$ 93,653	\$ 93,653	\$ 93,082	\$ 94,336	\$ 93,336	\$ (316)	-0.34%
Mayor	197,899	206,576	216,424	216,424	187,061	194,887	194,887	(21,537)	-9.95%
Customer Service	1,186,861	1,367,922	1,279,886	1,279,886	1,257,310	1,452,615	1,352,730	72,845	5.69%
City County Information Technology	680,604	697,327	792,645	792,645	792,645	905,692	800,586	7,941	1.00%
Property Assessment	381,169	425,151	536,454	536,454	482,332	522,554	522,554	(13,900)	-1.50%
Legal Affairs	519,509	508,113	621,590	621,590	544,580	648,212	634,112	12,522	2.33%
Human Resources	273,621	380,073	377,819	398,819	341,871	400,035	377,035	(784)	-0.13%
Municipal Court	137,350	145,935	143,654	166,654	118,370	157,118	151,118	7,463	1.98%
Public Access Fund	66,809	70,123	64,850	66,289	59,075	75,004	75,004	10,154	15.66%
Liability Insurance Fund	1,159,038	867,284	910,965	929,375	901,039	950,317	950,317	39,352	4.32%
Employee Benefits Fund	4,943,016	5,022,662	5,726,650	5,726,650	5,633,961	6,060,571	6,060,571	333,921	5.83%
Unclassified	837,206	553,057	205,000	515,000	484,000	175,000	155,000	(50,000)	-24.39%
Total General Government	10,470,440	10,331,477	10,969,590	11,343,439	10,895,326	11,636,341	11,367,250	397,660	3.63%
PUBLIC SAFETY									
Police Department	9,209,940	9,392,796	9,756,572	9,756,572	9,047,701	10,137,794	10,074,694	318,122	3.26%
Fire Department	7,016,858	6,937,376	7,388,491	7,448,511	7,419,054	7,748,451	7,637,451	248,960	3.37%
Hazardous Materials Contract Fund	54,944	123,332	70,250	70,250	61,700	77,300	77,300	7,050	10.04%
Animal Control Fund	207,616	217,107	200,507	200,507	208,328	234,690	234,690	34,183	17.05%
VOCA Grant Fund	181,422	216,637	212,681	212,681	204,491	300,000	300,000	87,319	41.06%
EMS Grant Fund	1,425	1,300	9,400	9,400	9,400	10,000	10,000	600	6.38%
Total Public Safety	16,672,204	16,888,547	17,637,901	17,697,921	16,950,674	18,508,235	18,334,135	696,234	3.95%
TRANSPORTATION									
Airport Fund	402,147	433,827	450,449	450,449	454,833	458,191	458,191	7,742	1.72%
Public Works	8,347,253	9,312,986	8,887,154	9,252,154	9,341,377	9,267,873	9,217,873	330,719	3.72%
Metro Ride	3,518,784	3,770,269	3,512,793	3,512,793	3,291,099	3,644,811	3,644,811	132,018	3.76%
Motor Pool Fund	2,798,199	3,209,309	4,263,465	4,530,453	4,055,722	4,620,281	4,620,281	356,816	8.37%
Parking Fund	2,039,701	1,951,390	1,817,415	1,817,415	1,779,368	1,608,858	1,538,858	(278,557)	-15.33%
Total Transportation	\$17,106,083	\$18,677,781	\$18,931,275	\$19,563,263	\$18,922,399	\$19,600,013	\$19,480,013	548,737	2.90%
SANITATION, HEALTH & WELFARE									
Refuse Collection	965,794	895,448	925,000	925,000	910,000	929,000	929,000	4,000	0.43%
Recycling Program	723,227	662,911	710,644	710,644	703,966	712,651	712,651	2,007	0.28%
Water Utility	5,078,409	5,363,680	6,176,894	6,176,894	5,961,314	6,072,097	6,072,097	(104,797)	-2.03%
Waste Water Utility	5,188,271	5,155,352	5,150,543	5,150,543	5,456,813	5,418,952	5,418,952	268,410	5.21%
Environmental Clean Up Fund	191,860	113,676	149,363	149,363	114,052	154,363	154,363	5,000	3.35%
Total Sanitation, Health & Welfare	\$12,147,560	\$12,191,068	\$13,112,444	\$13,112,444	\$13,146,145	\$13,287,063	\$13,287,063	174,620	1.33%
ECONOMIC/COMMUNITY DEVELOPMENT									
TID Number Three Fund	6,423,312	7,728,615	8,667,477	10,699,227	8,321,756	6,945,570	6,945,570	(1,721,907)	-19.87%
TID Number Five Fund	1,611,394	1,300,687	1,075,501	1,075,501	1,119,729	1,221,383	1,221,383	145,882	13.56%
TID Number Six Fund	5,858,133	4,690,086	8,088,015	10,121,731	9,450,962	5,756,872	5,756,872	(2,331,143)	-28.82%
TID Number Seven Fund	682,161	509,738	390,578	574,637	574,637	644,500	644,500	253,922	65.01%
TID Number Eight Fund	199,785	294,176	2,289,528	3,326,528	3,094,994	755,956	755,956	(1,533,572)	-66.98%
TID Number Nine Fund	77,373	74,779	74,948	74,948	74,948	68,670	68,670	(6,278)	-8.38%
TID Number Ten Fund	171,716	109,994	144,023	144,023	144,023	141,923	141,923	(2,100)	-1.46%
TID Number Eleven Fund	3,336,841	3,337,051	4,169,780	4,940,175	4,778,142	1,229,148	1,229,148	(2,940,632)	-70.52%
TID Number Twelve Fund	222,350	144,489	4,522,162	7,812,162	4,604,184	800,705	800,705	(3,721,457)	-82.29%
Community Development Fund	2,606,666	2,645,432	1,450,758	1,450,758	1,332,848	1,394,670	1,394,670	(56,088)	-3.87%
Economic Development Fund	600	30,000	5,000	5,000	5,000	5,000	5,000	-	0.00%
Housing Stock Improvement Fund	336,828	198,009	20,000	20,000	92,307	27,500	27,500	7,500	37.50%
400 Block Fund	27,742	30,010	60,000	60,000	47,500	50,000	50,000	(10,000)	-16.67%
Room Tax Fund	964,928	929,911	822,307	879,437	843,711	770,773	770,773	(51,534)	-6.27%
Total Economic/Community Development	\$22,519,827	\$22,022,974	\$31,780,077	\$41,184,127	\$34,484,741	\$19,812,669	\$19,812,669	(11,967,407)	-37.66%
PARKS AND RECREATION									
	2,543,094	2,724,450	2,882,502	2,882,502	2,834,220	3,112,044	3,112,044	229,542	7.96%
DEBT SERVICE FUND									
	10,705,957	10,508,438	11,133,732	11,133,732	11,520,485	12,457,795	12,457,795	1,324,064	11.89%
CAPITAL PROJECTS FUNDS									
Capital Projects Fund	5,445,606	3,245,633	8,269,166	11,965,261	11,805,746	7,976,877	3,529,242	(4,739,924)	-57.32%
Central Capital Purchasing Fund	203,524	258,498	426,482	540,811	397,649	540,749	490,500	64,018	15.01%
CAPITAL PROJECTS FUNDS	\$5,649,129	\$3,504,132	\$8,695,648	\$12,506,072	\$12,203,395	\$8,517,626	\$4,019,742	(4,675,906)	-53.77%
TOTAL EXPENDITURES	\$97,814,296	\$96,848,867	\$115,143,167	\$129,423,499	\$120,957,385	\$106,931,787	\$101,870,711	-\$13,272,456	-11.53%

**CITY OF WAUSAU
2020 BUDGET BY EXPENDITURE CATEGORY- ALL FUNDS**

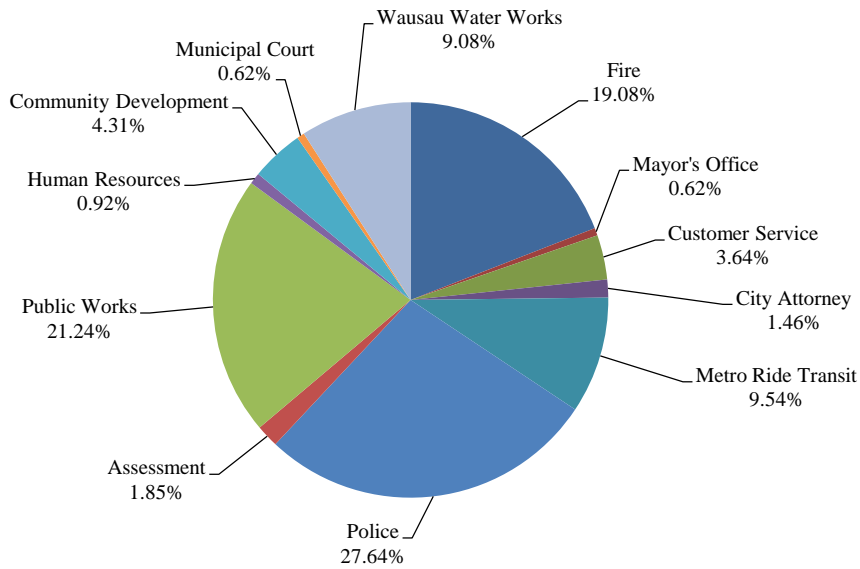


BUDGET BY EXPENDITURE CATEGORY (ALL FUNDS)	2020 BUDGET	2019 BUDGET
Personnel Services	\$ 33,197,167	\$ 31,717,510
Contractual Services	12,986,635	13,585,665
Supplies & Expenses	4,892,257	4,762,884
Building Materials	1,461,683	1,480,926
Fixed Charges	10,471,955	10,222,827
Debt Service	12,830,295	11,441,232
Grants/Contributions	1,769,158	11,191,179
Capital Outlay	13,392,510	20,916,530
Transfers to Other Funds	10,869,051	9,794,414
Contingency		30,000
TOTAL	<u>\$101,870,711</u>	<u>\$115,143,167</u>



PERSONNEL COST ANALYSIS (ALL FUNDS)	2020 BUDGET	2019 BUDGET
Salaries and Wages	23,766,824	22,845,382
Social Security	1,471,984	1,480,854
Retirement Contributions	2,211,974	1,971,397
Dental Insurance	181,047	172,831
Health Insurance	5,140,633	4,763,044
Workers Compensation	408,519	474,488
Life Insurance	6,638	8,014
Other	9,548	1,500
TOTAL	<u>33,197,167</u>	<u>31,717,510</u>

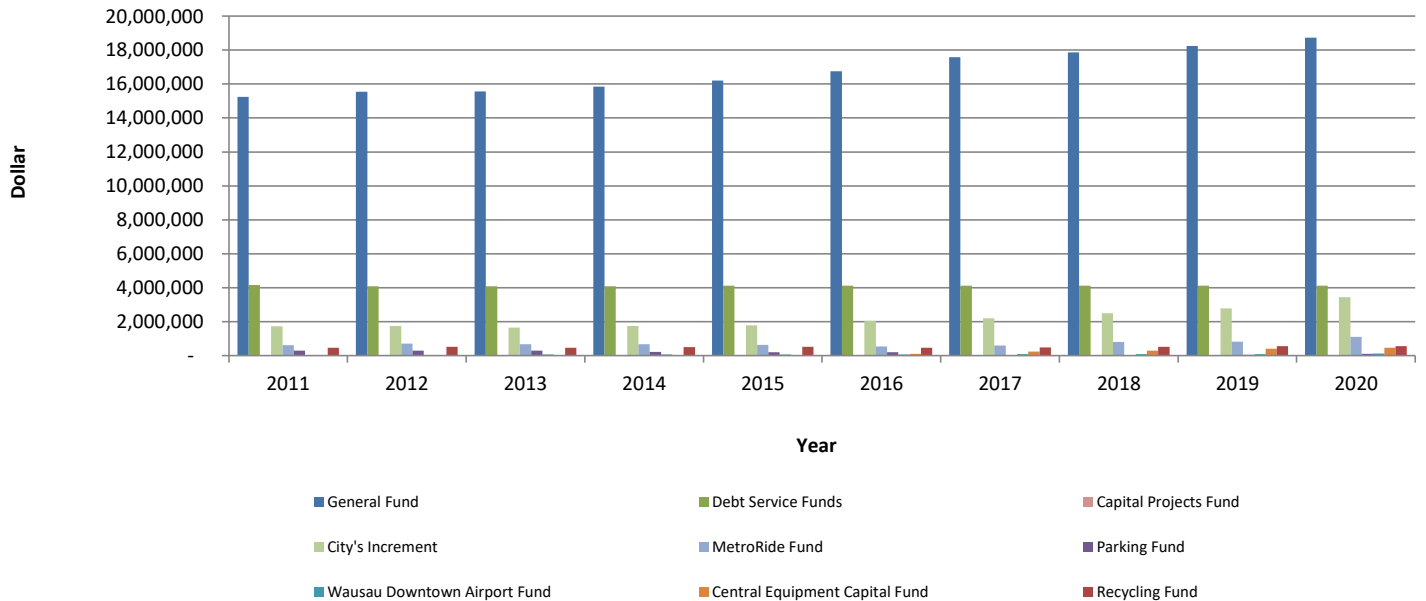
**CITY OF WAUSAU
2020 BUDGET
PERSONNEL SUMMARY**



	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Mayor's Office	2.00	2.00	2.00	2.00	2.00	2.00	2.50	2.50	3.00	2.50	2.50
Customer Service	11.84	11.84	11.84	11.84	11.84	11.84	11.46	11.46	11.46	11.20	11.20
Assessment	6.00	6.00	6.00	7.00	7.00	7.00	7.00	6.50	6.50	6.50	6.50
Human Resources	3.00	3.00	3.00	3.00	3.00	3.00	2.50	2.50	3.00	2.00	2.00
City Attorney	4.75	4.75	3.75	3.75	3.75	3.75	3.75	3.75	3.25	3.25	3.25
Municipal Court	2.00	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Inspections/Electrical	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.00	10.00
Police	89.80	89.00	87.00	84.00	84.00	84.00	81.00	79.00	76.50	75.50	75.50
Fire	62.00	62.00	61.00	60.00	60.00	60.00	60.00	60.00	60.00	60.00	60.00
Public Works	69.00	68.50	68.50	68.50	68.50	69.50	70.00	67.50	67.50	67.00	60.85
Community Development	14.00	14.00	14.00	13.75	13.75	12.75	12.75	12.00	12.00	11.75	11.75
Metro Ride	31.00	31.00	31.00	31.50	31.50	31.50	31.50	31.50	30.50	33.00	33.00
Wausau Water Works	29.50	29.50	28.50	27.50	27.50	26.50	26.50	26.50	26.50	26.50	26.50
Grand Total	324.89	323.09	318.09	314.34	314.34	313.34	310.46	304.71	301.71	306.70	304.55

**CITY OF WAUSAU
2020 BUDGET
SUMMARY OF PROPERTY TAXES BY FUND**

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
GENERAL FUND	15,248,395	15,546,035	15,570,606	15,843,883	16,200,627	16,749,259	17,579,529	17,863,207	18,232,895	18,735,990
SPECIAL REVENUE FUNDS:										
Community Development	-	-	-	50,000	48,500	156,375	191,375	210,187	215,085	239,232
Recycling Fund	470,000	522,629	473,462	497,750	517,275	462,165	487,763	517,451	562,744	564,007
DEBT SERVICE FUND	4,156,866	4,088,000	4,088,000	4,088,000	4,123,000	4,123,000	4,123,000	4,123,000	4,123,000	4,123,000
CAPITAL PROJECTS FUNDS:										
Capital Projects Fund	658,960	320,426	337,345	371,080	406,090	450,000	505,828	498,890	498,890	538,212
Central Equipment Capital Fund	-	-	-	-	-	110,800	250,300	295,050	406,482	475,000
ENTERPRISE FUNDS:										
Animal Control	-	-	-	-	78,489	37,105	50,139	50,676	40,747	40,747
MetroRide Fund	628,093	715,289	679,289	679,289	647,342	547,342	601,600	809,906	830,413	1,114,341
Parking Fund	300,000	300,000	300,000	224,000	211,052	211,052	-	-	50,000	105,108
Wausau Downtown Airport Fund	-	-	68,677	70,000	80,000	80,000	90,000	94,000	101,000	125,000
SUBTOTAL	21,462,314	21,492,379	21,517,379	21,824,002	22,312,375	22,927,098	23,879,534	24,462,367	25,061,256	26,060,637
TAX INCREMENT	1,724,290	1,741,642	1,660,891	1,758,798	1,795,196	2,044,472	2,204,850	2,495,739	2,794,541	3,444,540
TOTAL LEVY	<u>\$23,186,604</u>	<u>\$23,234,021</u>	<u>\$23,178,270</u>	<u>\$23,582,800</u>	<u>\$24,107,571</u>	<u>\$24,971,570</u>	<u>\$26,084,384</u>	<u>\$26,958,106</u>	<u>\$27,855,797</u>	<u>\$29,505,177</u>
INCREASE OVER PRIOR YEAR	<u>\$383,525</u>	<u>\$47,417</u>	<u>(\$55,751)</u>	<u>\$404,530</u>	<u>\$524,771</u>	<u>\$863,999</u>	<u>\$1,112,814</u>	<u>\$873,722</u>	<u>\$897,691</u>	<u>\$1,649,380</u>
% INCREASE	<u>1.68%</u>	<u>0.20%</u>	<u>-0.24%</u>	<u>1.75%</u>	<u>2.23%</u>	<u>3.58%</u>	<u>4.46%</u>	<u>3.35%</u>	<u>3.33%</u>	<u>5.92%</u>



CITY OF WAUSAU 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 nonarbitrage 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:
 - Purchasing Goods is defined as equipment, furnishings, supplies, materials and vehicles or other rolling stock. The rental, leasing of these items is also considered to fall within this category and the cost shall be determined by considering the maximum total expenditure over the term of the agreement.
 - Purchase of Services is classified into additional categories of professional services, contractor services, construction services and combined goods and service contracts.
2. Buy Local - It is the desire of the City to purchase locally when possible. This can be accomplished by ensuring that local vendors who have goods or services available are included in the competitive solicitation process that will precede major purchases. It is also the desire of the City to purchase from disadvantaged enterprise businesses whenever possible as defined by Wisconsin Statute 84.06(1).

3. Cooperative Procurement Programs – Departments are encouraged to use cooperative purchasing programs sponsored by the State of Wisconsin or other jurisdictions. Purchases of goods and services secured through these programs are considered to have met the requirements of competitive procurement outlined in this policy. Additionally, if identical products can be obtained at a lower price than current cooperative purchasing contracts, no additional quotes are required.
4. Purchasing Oversight – Department heads have the responsibility for procurement issues in their individual departments. A department head is defined as the City employee having responsibility for the department on behalf of which moneys were appropriated in the City budget for purchases.
5. Emergencies – When an emergency situation does not permit the use of the competitive process outlined in the policy, the applicable department head, Finance Director and Mayor may determine the procurement methodology most appropriate to the situation. Appropriate documentation of the basis for the emergency should be maintained and filed with the City Clerk. All emergency purchases exceeding \$50,000 shall require the Department Head to provide written notice to the Common Council.
6. Identical Quotes or Bids – If two or more qualified bids/quotes are for the same total amount or unit price, and quality or service is considered equal the contract shall be awarded to the local bidder. Where this is not practical the contract will be awarded by drawing lots in public.
7. Serial Contracting – No contract or purchase shall be subdivided to avoid the requirements of this policy. Serial contracting is the practice of issuing multiple purchase order to the same vendor for the same good or service in any 90 day period in order to avoid the requirements of the procurement policy.
8. Purchase Orders – Shall be issued for all purchases of goods and services in excess of \$5,000 unless such payment is authorized by a written contract or agreement.
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 \$5,000 – 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 \$5,000 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 \$5,000-\$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 information, In addition the proposal should provide information about the City, scope of services requested and desired outcomes or deliverables. The proposal should also identify evaluation factors and relative importance.
- f) Establish selection criteria and include this information with the RFP. It is generally advisable to establish a numeric ranking matrix. This reduces the subjective nature of the rating process.
- g) Proposals should be solicited from an adequate number of qualified sources. Requests for proposal should be formally noticed. All notices and solicitations should provide the issue date, response due date, date and time of opening responses and a contact person.
- h) Proposals shall be opened and recorded by the Board of Public Works. A tabulation of proposals received shall be available for public inspection. All proposal documentation shall be placed on file with the City Clerk. The Department Head and selection committee (if applicable) will then review the proposals and make a selection.

2. Attorney Professional Services.

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

the time period during which work was performed, exceed \$50,000, the City Attorney shall inform the Common Council of the status of the matter and the amount of fees incurred to date.

d) Billing Frequency and Format

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

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

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

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

SOLE SOURCE

Purchase of goods or services under \$25,000 may be made without competition when it is agreed in advance between the Department Head and Finance Director. Sole source purchasing should be avoided unless it is clearly necessary and justifiable. The justification must withstand public and legislative scrutiny. 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, legal services provided by an attorney, 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 \$5,000 shall be evaluated and determined by the Department Head.
2. Sole source purchase of \$5,000 to \$25,000 a formal written justification shall be forwarded to the Finance Director in advance of the purchase, who will concur with the sole source or assist in locating additional competitive sources.
3. Except for the purchases related to the Water and Sewer Utility, sole source purchase exceeding \$25,000 must be approved by the Finance Committee.
4. Sole source purchases related to the Water and Sewer Utility exceeding \$25,000 must be approved by the Wausau Waterworks Commission.

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

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

BUDGET

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

CONTRACT AUTHORIZATION

The Mayor is authorized to enter into contracts on behalf of the City of Wausau 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 other limitations which may be placed upon the use of any City-owned property.
 - (e) Intergovernmental Contracts – Contracts between the City of Wausau and other local, state or federal governments or agencies except, cooperative purchasing agreements.
 - (f) Development Agreements – Contracts for the provision of infrastructure, financial assistance or other incentives by the City for the benefit of a developer or business venture.
 - (g) City Services – Contracts whereby the City of Wausau agrees to provide services to another party.
 - (h) Managed competition, outsourcing contracts – Contracts for labor or personal services to be performed by persons who are not city employees for work that has been performed by city employees within the past five (5) years and the contract will result in the elimination of positions and the layoff of personnel.
4. The common council delegates contract approval to the department level for the following:
 - (a) Community Development Housing and Commercial Development Loans and Grants issued from grants and related program income.

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

**CITY OF WAUSAU
GENERAL FUND
2020 BUDGET**

	2017 Actual	2018 Actual	2019 Adopted Budget	2019 Modified Budget	2019 Estimated Actual	2020 Dept Budget Request	2020 Executive Budget	2020 Adopted Budget
COMMON COUNCIL	87,357	87,254	93,653	93,653	93,082	94,336	93,336	93,336
MAYOR	197,899	206,576	216,424	216,424	187,061	194,887	194,887	194,887
CUSTOMER SERVICE	1,186,861	1,367,922	1,279,886	1,279,886	1,257,310	1,452,615	1,352,730	1,352,730
CCITC	680,604	697,327	792,645	792,645	792,645	905,692	800,586	800,586
REFUSE COLLECTION	965,794	895,448	929,000	925,000	910,000	929,000	929,000	929,000
ASSESSMENT DEPARTMENT	381,169	425,151	536,454	536,454	482,332	522,554	522,554	522,554
CITY ATTORNEY	519,509	508,113	621,590	621,590	544,580	648,212	634,112	634,112
HUMAN RESOURCES	273,621	380,073	377,819	398,819	341,871	400,035	377,035	377,035
MUNICIPAL COURT	137,350	145,935	143,654	166,654	118,370	157,118	151,118	151,118
UNCLASSIFIED	837,206	553,057	205,000	515,000	484,000	175,000	155,000	155,000
POLICE DEPARTMENT	9,209,940	9,392,796	9,756,572	9,756,572	9,047,701	10,137,794	10,074,694	10,074,694
FIRE DEPARTMENT	7,016,858	6,937,376	7,388,491	7,448,511	7,419,054	7,748,451	7,637,451	7,637,451
DEPARTMENT OF PUBLIC WORKS	8,347,253	9,312,986	8,887,154	9,252,154	9,341,377	9,267,873	9,217,873	9,217,873
PARKS DEPARTMENT	2,543,094	2,724,450	2,882,502	2,882,502	2,834,220	3,112,044	3,112,044	3,112,044
TOTAL EXPENDITURES	32,384,515	33,634,463	34,110,843	34,885,863	33,853,603	35,745,611	35,252,420	35,252,420
REVENUES								
GENERAL PROPERTY TAXES	17,579,529	17,863,207	18,232,895	18,232,895	18,232,895	19,251,810	18,735,990	18,735,990
OTHER TAXES	278,527	219,159	206,784	206,784	224,894	206,784	208,584	208,584
INTERGOVERNMENTAL GRANTS & AID	8,047,200	8,387,727	8,729,136	8,729,136	8,776,943	8,856,919	8,914,469	8,914,469
LICENSES & PERMITS	958,527	937,095	780,121	776,121	908,988	785,057	806,057	806,057
FINES & FORFEITURES	423,502	376,737	380,030	380,030	305,138	380,030	380,030	380,030
PUBLIC CHARGES FOR SERVICES	2,150,635	2,375,020	2,264,560	2,264,560	2,238,771	2,262,760	2,282,760	2,282,760
INTERGOVT CHARGES FOR SERVICES	1,225,458	1,365,462	1,082,076	1,082,076	1,157,570	1,093,558	1,032,548	1,032,548
MISCELLANEOUS REVENUE	687,398	1,176,115	593,961	593,961	1,532,102	703,538	703,538	703,538
OTHER FINANCING SOURCES	1,910,012	1,918,184	1,841,280	1,841,280	1,876,268	1,876,355	1,876,355	1,876,355
	33,260,788	34,618,705	34,110,843	34,106,843	35,253,568	35,416,811	34,940,331	34,940,331

COMMON COUNCIL

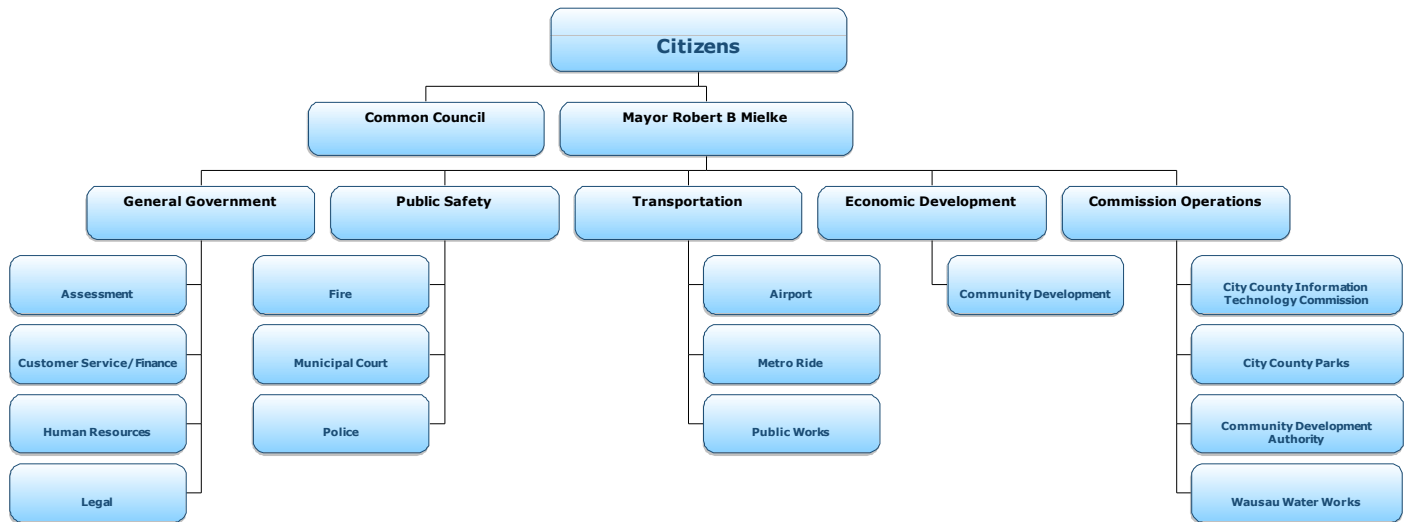
MISSION:

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:

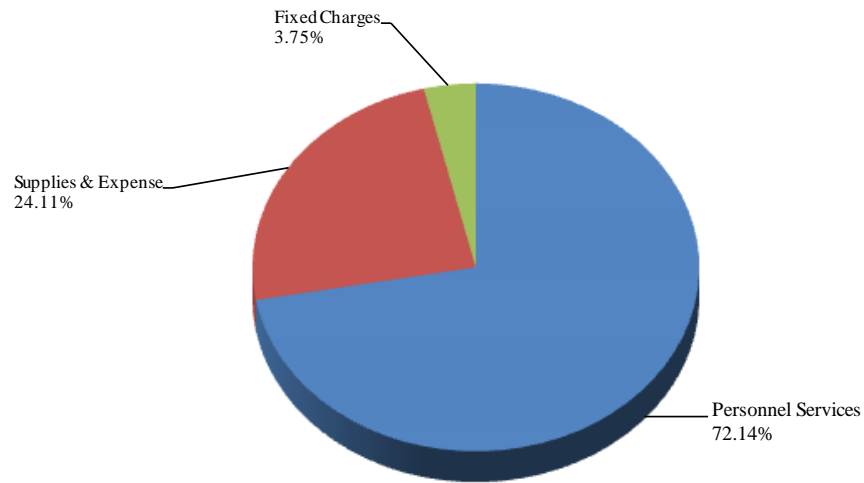
The Common Council of the City consists of eleven (11) Alderpersons. The Alderpersons manage and control the City properties, finances and public services. The Council has the power to license, regulate, borrow money and levy taxes. The Council is the policy-making or legislative part of the City. Most 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:



CITY OF WAUSAU COMMON COUNCIL			
DISTRICT	ALDERPERSON	DISTRICT	ALDERPERSON
First	Patrick Peckham	Seventh	Lisa Rasmussen
Second	Michael Martens	Eighth	Vacant
Third	David Nutting	Ninth	Dawn Herbst
Fourth	Tom Neal	Tenth	Mary Thao
Fifth	Gary Gisselman	Eleventh	Dennis Smith
Sixth	Becky McElhane		

BUDGET:



BUDGET SUMMARY									
	2017		2018		2019			2020	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted	
Personnel Services	\$ 65,273	\$ 65,019	\$ 66,203	\$ 66,203	\$ 67,282	\$ 67,336	\$ 67,336	\$ 67,336	
Supplies & Expense	18,629	19,202	23,150	23,150	22,300	23,500	22,500	22,500	
Fixed Charges	3,456	3,033	4,300	4,300	3,500	3,500	3,500	3,500	
Total Expenses	\$ 87,358	\$ 87,254	\$ 93,653	\$ 93,653	\$ 93,082	\$ 94,336	\$ 93,336	\$ 93,336	

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The budget provides a cost to continue in other budget line items along with a slight increase in training related budget line items.

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
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%
2015	\$112,123	(\$3,174)	-2.75%
2014	\$115,297	\$15,055	15.02%
2013	\$100,242	(\$9,360)	-8.54%
2012	\$109,602	(\$9,654)	-8.10%
2011	\$119,256	(\$1,962)	-1.62%

MAYOR'S OFFICE

MISSION:

To represent the residents of the City of Wausau and provide vision, leadership and coordination of City services to ensure a high quality of life in our community. To be fiscally accountable and achieve results to advance the city's interest.

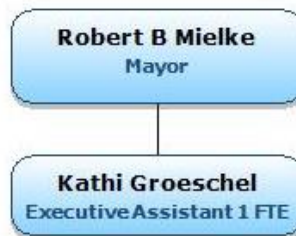
DEPARTMENTAL RESPONSIBILITIES:

The Mayor is the Chief Executive Officer of the City and as such, coordinates and administers the activities of the City and various boards, commissions and independent officers, presides at meetings of the council, and supervises the work of all city officers and employees. The Mayor represents the City in all gatherings where the City's presence is required and is responsible for the public relations and communication of the City.

The Mayor must be familiar with Statutes affecting city government such as the City Charter Law, Municipal Provisions, Municipal Borrowing, Taxation, Elections, Health, Traffic, Open Meetings Law, Police, Fire, Public Works, Airport, Zoning, Housing, Redevelopment, Water and Sewerage Utilities and Planning and has a statutory duty to make sure they are observed and enforced.

The Mayor is responsible for the development of initiatives that ensure Wausau's growth and success as a viable community. The Mayor's vision for the City helps guide the City's strategic plan. The plan, in turn, is the guide and direction for the activities of the entire administration supported by the department heads who report directly to the Mayor.

ORGANIZATIONAL STRUCTURE:



STAFFING LEVELS:

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
TOTAL	2.00	2.00	2.00	2.00	2.00	2.00	2.50	2.50	3.00	2.50

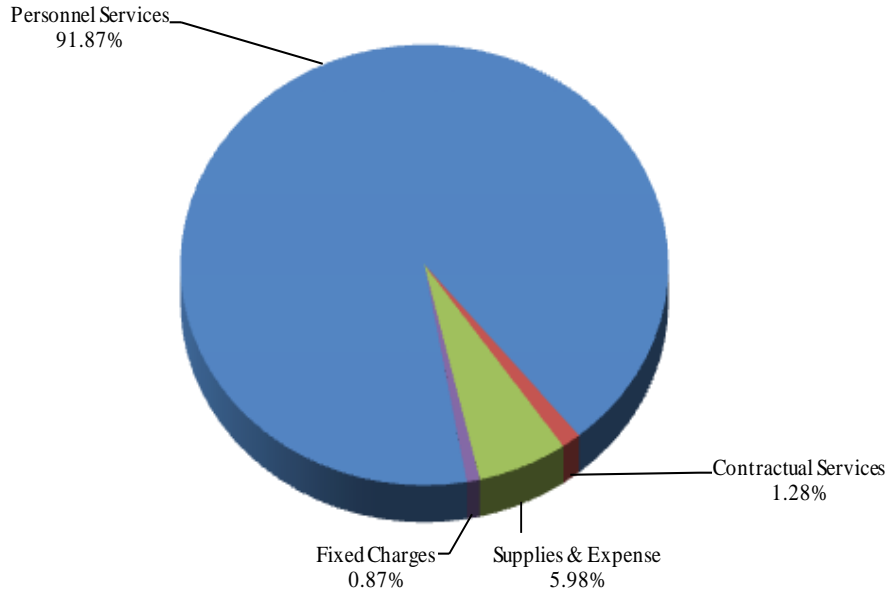
ACCOMPLISHMENTS:

- Completed the new Riverlife Park with Briq's Soft Serve
- Downtown Wausau received the 2019 Great American Main Street Award
- Wausau ranked #1 in Wisconsin and #3 nationally in job growth by the U S Bureau of Labor Statistics
- Wausau received the AARP Livability designation in 2019 and will enhance our community for our ageing population.
- The city continues to complete major plans that include the north and south Riverfront area.
- Continue to re-write the city's zoning code and update of the City's River Edge Master Plan.
- Recently completed over 200 units of new multi-family housing options - some high end and some affordable, in diverse locations through-out the city.
- Successfully worked with the Chamber of Commerce and regional business and educational stakeholders to develop the Greater Wausau Region Strategic Plan.
- Successfully implemented a FREE Large Item Drop-off Service in the spring and fall with three additional days during the summer months.
- Engaged business and non-profit stakeholders to continue service on the Mayor's Advisory Panel which focuses on Finance and Business expansion, Real Estate and Development, along with Healthcare and Social Service needs within the community.
- Achieved new record levels of social media and Facebook engagement by the Mayor and staff.
- Issued a record number of press releases and media events to increase public engagement.
- Implemented a new downtown parking program, license plate recognition software and installing new parking kiosks.
- Continue transparency in government by utilization of Wausau Area Access Media in broadcasting all committee and council meetings.
- Expanded "Wausome" marketing campaign to include local content of entrepreneurs, community leaders and city assisted projects.
- Successfully assisted in the relocation process of the Great Lakes Cheese Factory and Wausau Chemical to our Industrial Park campus.
- Broke ground on a new Fire Station building on the west side.

GOALS AND OBJECTIVES:

- Maintain Wausau as a safe and healthy place to live, work, learn and recreate.
- Work with other local, county, state and federal entities to support and protect the City's interests in lawmaking and regulatory processes.
- Maintain fiscally sound polices and deliver high quality service at the lowest possible cost.
- Move forward with sustainable practices and improve the quality of life in Wausau.
- Work with City departments, the school district and community organizations on neighborhood revitalization. Neighborhoods play a vital role in every city. We have crime reduction, blight elimination and riverfront development that will all play a large role in 2020.
- Increase tax and job base with responsible economic development.
- Work with local business interests (Central Wausau Progress, McDevco, Workforce Development) to ensure that our younger residents and millennials are engaged in local government for the betterment of our community.
- Work to reduce recidivism in our criminal justice programs by providing education to integrate former criminals back into a positive contributing role to the city.

BUDGET:



BUDGET SUMMARY								
	2017	2018	2019			2020		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 187,784	\$ 195,875	\$ 204,774	\$ 204,774	\$ 173,511	\$ 179,037	\$ 179,037	\$ 179,037
Contractual Services	2,407	2,291	2,500	2,500	2,000	2,500	2,500	2,500
Supplies & Expense	6,240	6,962	7,450	7,450	9,850	11,650	11,650	11,650
Fixed Charges	1,468	1,448	1,700	1,700	1,700	1,700	1,700	1,700
Total Expenses	\$ 197,899	\$ 206,576	\$ 216,424	\$ 216,424	\$ 187,061	\$ 194,887	\$ 194,887	\$ 194,887

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	
		DOLLAR	PERCENT
2020	\$194,887	-\$21,537	-9.95%
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	(\$0)
2015	\$203,263	(\$13,161)	-6.08%
2014	\$216,424	(\$10,044)	-4.44%
2013	\$226,468	(\$8,153)	-3.48%
2012	\$234,621	(\$5,360)	-2.23%
2011	\$239,981	\$25,845	12.07%

CUSTOMER SERVICE DEPARTMENT

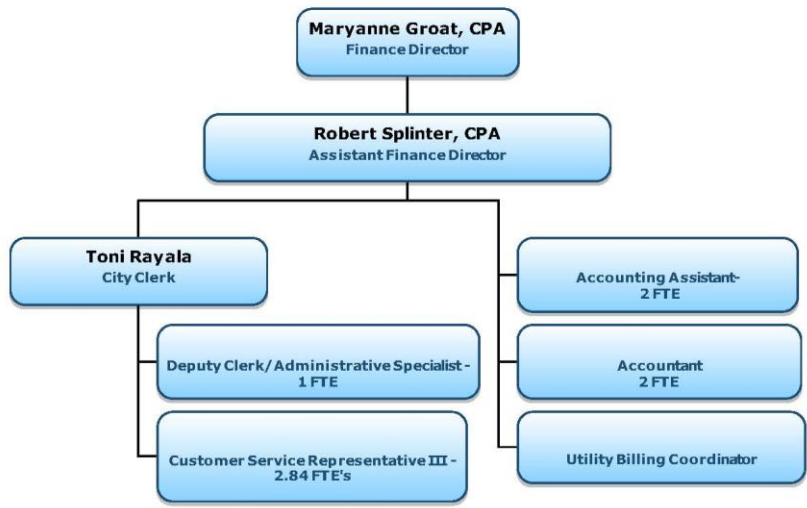
MISSION:

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:



STAFFING LEVELS:

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
TOTAL	11.84	11.84	11.84	11.84	11.84	11.46	11.46	11.46	11.46	12.20

Customer Service Representatives and Accountant staff costs are direct billed to the Utility and other funds.

CUSTOMER SERVICE DEPARTMENT

2019 ACCOMPLISHMENTS:

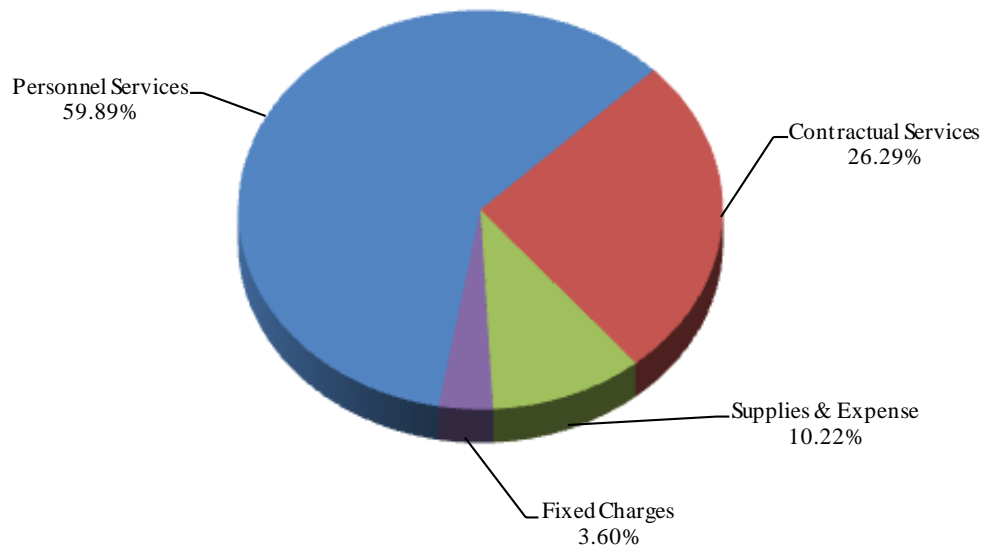
- Provided continuing planning and financial management of Tax Increment Districts.
- 2018 financial audit completed with an unqualified opinion and received Certificate of Achievement in Financial Reporting for the 2017 audit report.
- Provided financial accounting support to Main Street, Wausau Events and the Entrepreneurial and Education Center.
- Worked in collaboration with other staff to facilitate several development projects.
- Successfully managed debt issuance.
- Implemented cross training of payroll.
- Implemented enhanced utility billing system and customer service portal that will allow customers to access account information online.
- Managed the elections in an efficient manner.
- Implemented a number of accounting efficiencies and improved documentation of procedures.
- Worked on implementation of new parking system. To date parking pay stations are installed and license plate recognition system has been implemented.

2020 GOALS AND OBJECTIVES:

- Provide knowledgeable, courteous customer service to all individuals who contact the department.
- To implement GAB election changes in an efficient and effective manner.
- To manage the 2020 elections in a timely efficient manner
- Continuation of public and staff education of current election laws and procedures.
- Implementation on Parking Permit Software.
- Improve Customer Service through cross training, staff education and streamlining processes.
- Support the implementation of new community loan software.
- Support the search and implementation of new municipal court and special assessment software.
- Continue to enhance E-Government Services and online payments and transaction processing.
- Implement utility billing upgrade and customer service portal that will allow customers to access account information online.
- Review and recommend long term funding mechanism for Motor Pool replacement.
- Review financial policies and recommend changes.
- Implement new County tax software for the City.
- Implement Online Bill Pay Electronic Capture services which will automate the payment of online banking payments.

CUSTOMER SERVICE DEPARTMENT

BUDGET:



BUDGET SUMMARY

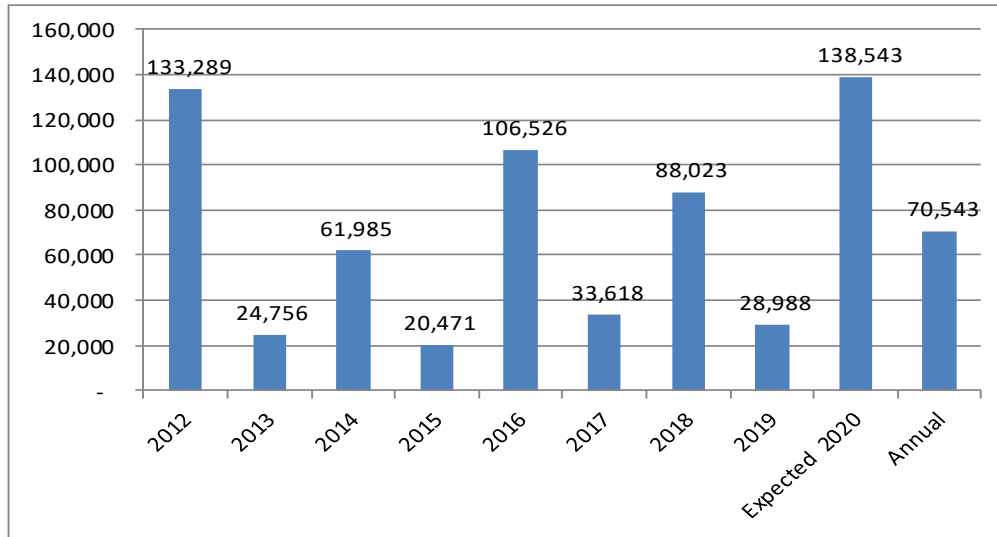
	2017	2018	2019			2020		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 690,891	\$ 786,955	\$ 779,931	\$ 779,931	\$ 745,390	\$ 898,495	\$ 813,110	\$ 813,110
Contractual Services	332,833	338,186	335,310	335,310	348,685	366,475	351,975	351,975
Supplies & Expense	126,237	100,960	123,345	123,345	118,085	138,745	138,745	138,745
Fixed Charges	36,901	41,820	40,700	40,700	45,150	48,900	48,900	48,900
Capital Outlay	-	-	-	-	-	-	-	-
Total Expenses	\$ 1,186,862	\$ 1,267,921	\$ 1,279,886	\$ 1,279,886	\$ 1,257,310	\$ 1,452,615	\$ 1,352,730	\$ 1,352,730
Licenses/Permits	\$ 189,490	\$ 183,533	\$ 183,588	\$ 183,588	\$ 203,110	\$ 191,040	\$ 191,040	\$ 191,040
Public Charges	92,721	106,119	73,925	73,925	92,925	81,125	81,125	81,125
Intergovt Charges	5,107	2,659	835	835	1,300	1,300	10,750	10,750
Miscellaneous Revenue	7,333	7,384	8,000	8,000	7,333	7,333	7,333	7,333
Total Revenues	\$ 294,651	\$ 299,695	\$ 266,348	\$ 266,348	\$ 304,668	\$ 280,798	\$ 290,248	\$ 290,248

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

This budget is impacted annually based upon the election calendar with presidential/governor elections resulting in higher costs. To manage the peaks and dips in this budget the yearend 2019 will establish an election reserve. This is shown on the graph below.

CUSTOMER SERVICE DEPARTMENT

ELECTION HISTORY AND PROPOSED ANNUAL STABLE BUDGET:



DIVISION BUDGET DETAIL:

	Finance Administration	External Auditing Services	Mail/Phone Center	Accounting	Clerk/Customer Service	Elections	City Hall Maintenance	Total
Personnel Services	\$ 89,654			\$ 349,027	\$ 304,985	\$ 100,573	\$ 36,871	\$ 881,110
Contractual Services	59,900	26,000	19,500	100	8,150	9,100	234,225	356,975
Supplies & Expense	7,920		68,000	8,350	12,770	21,370	20,335	138,745
Building Materials	-							-
Fixed Charges	4,450			8,100	14,250	7,500	14,600	48,900
Election Averaging						(68,000)		
Total Expenses	\$ 161,924	\$ 26,000	\$ 87,500	\$ 365,577	\$ 340,155	\$ 70,543	\$ 306,031	\$ 1,357,730

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2020	\$1,352,730	\$72,844	5.69%
2019	\$1,279,886	(\$215)	-0.02%
2018	\$1,280,101	\$25,746	2.05%
2017	\$1,254,355	(\$153,631)	-10.91%
2016	\$1,407,986	\$87,478	6.63%
2015	\$1,320,508	\$40,622	3.17%
2014	\$1,279,886	(\$37,881)	-2.88%
2013	\$1,317,767	(\$134,689)	-9.27%
2012	\$1,452,456	\$42,727	3.03%
2011	\$1,409,729	(\$28,805)	-2.00%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2020	\$290,248	\$23,900	8.97%
2019	\$266,348	\$2,128	0.81%
2018	\$264,220	\$20,135	8.25%
2017	\$244,085	(\$24,850)	-9.24%
2016	\$268,935	\$39,789	17.36%
2015	\$229,146	(\$37,202)	-13.97%
2014	\$266,348	\$46,748	21.29%
2013	\$219,600	\$7,362	3.47%
2012	\$212,238	(\$87,457)	-29.18%
2011	\$299,695	\$98,020	48.60%

CITY COUNTY INFORMATION TECHNOLOGY COMMISSION

MISSION:

Support the City of Wausau, Marathon County and North Central Health Care with high quality, cost-effective technology that enables them to best meet their public service goals.

VISION:

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

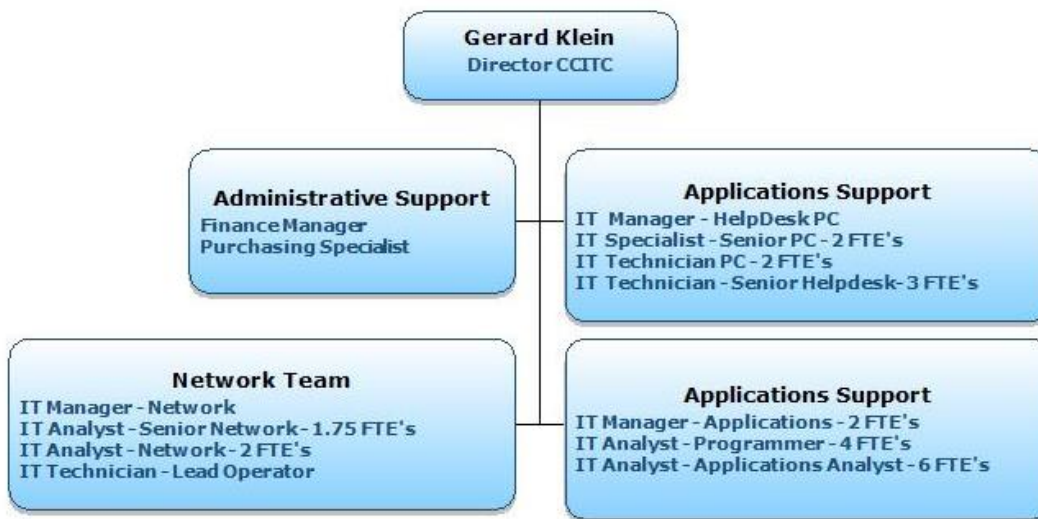
DEPARTMENTAL RESPONSIBILITIES:

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 45 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 1,800 PCs and laptops spread out over 3 counties and 48 locations. We support over 450 applications and more than 212 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), Land Records Systems (LRS), 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.

ORGANIZATIONAL STRUCTURE:



STAFFING LEVELS:

	City Effort	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
TOTAL	6.46	30.75	31.12	30.12	30.12	30.12	28.25	28.50	29.00	29.875	29.875

CITY COUNTY INFORMATION TECHNOLOGY COMMISSION

ACCOMPLISHMENTS:

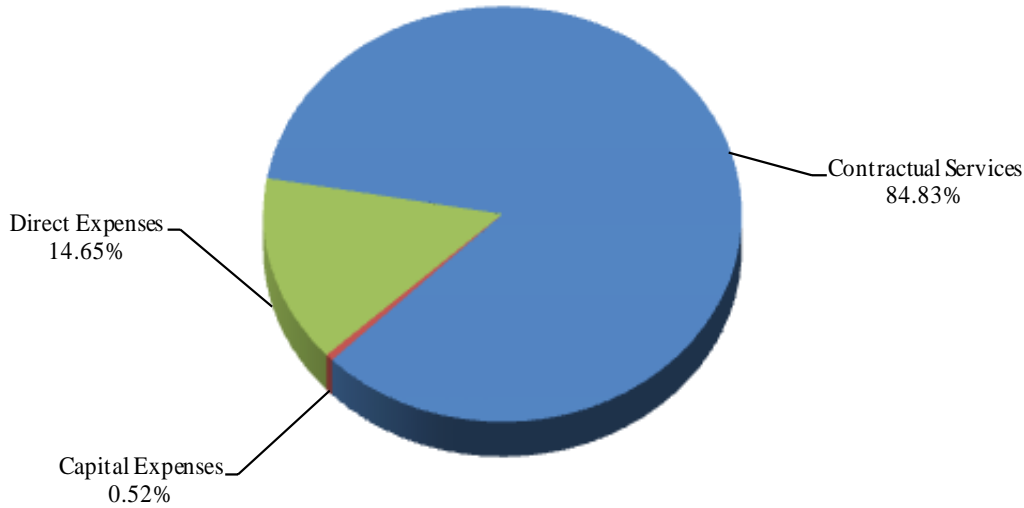
- Implemented new Parking Citation System for ticketing and permitting
- Completed Law Enforcement system replacement
- Improved Municipal Court Process – Fixed bugs
- Implemented a Pothole Hotline & added it the City of Wausau app
- Upgraded Laserfiche Software to V10
- Completed Phase 1 of the Parking Project
- Upgraded the Netmotion Server to higher encryption per new requirement from FBI
- Upgraded Community Development Website
- Upgraded the City of Wausau Website
- Installed cameras for Metro Ride in all buses
- Facilitated the transition to a new cellular service provider
- Facilitated the City move to US Bank
- Case Management Software for City Attorney's office
- Utility billing system (CUSI) Upgrade
- Replaced as many laptops and desktops as the budget allowed
- Partnered with the Wausau School District on several fiber projects in the city
- Placed approximately 250 new desktop and laptop PC's.
- Updated Security Policy
- Updated Cyber Attack Incidence Response Plan
- Implemented Dragon Voice Recognition Software for Wausau Police Department
- Installed East Riverfront outdoor cameras and fiber throughout the new park
- Installed several new outdoor cameras in areas identified by PD to be needed in riverfront area

GOALS AND OBJECTIVES:

- Install additional community cameras using \$70,000 in grant funding in other locations as defined by PD
- Customer Self Service - Electronic Invoices and Online
- Finish Implementation of a Land Records System Replacement
- Develop new strategic plan and monitor progress
- Finish Assessment Software implementation
- Release RFP for new financial system
- Upgrade Cisco Primary Server and WIFI Infrastructure
- Upgrade Cisco Unified Communication's server
- Update outdated Disaster Recovery Plans for core systems
- Develop expertise to effectively implement and manage Cloud solutions
- Replace the Community Development Loan Management software

CITY COUNTY INFORMATION TECHNOLOGY COMMISSION

BUDGET:



BUDGET SUMMARY								
	2017	2018	2019			2020		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommend	Adopted
Contractual Services	\$ 616,000	\$ 616,000	\$ 668,098	\$ 668,098	\$ 668,098	\$ 748,220	\$ 698,220	\$ 698,220
Capital Expenses	8,520	9,050	4,000	4,000	4,000	4,333	4,333	4,333
Direct Expenses	56,084	72,277	120,547	120,547	120,547	153,139	98,033	98,033
Total Expenses	\$ 680,604	\$ 697,327	\$ 792,645	\$ 792,645	\$ 792,645	\$ 905,692	\$ 800,586	\$ 800,586

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

Based upon agreement, City County Information Technology Commission operating expenses are allocated 41% to the County, 21% to the City and 38% to North Central Health Care, 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.

Beginning in 2018 the budget is presented net of a direct allocation to the Water and Sewer Utility Funds for services in the amount of \$50,000. The 2020 budget also includes additional funding for a cyber security position.

CITY COUNTY INFORMATION TECHNOLOGY COMMISSION

BUDGETARY HISTORY:

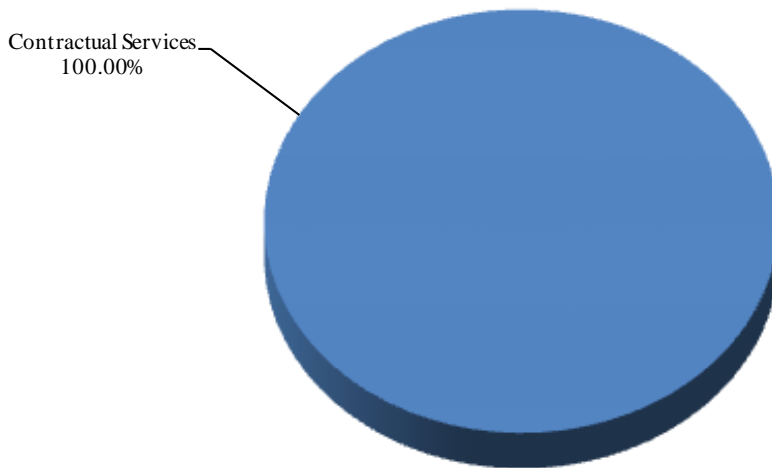
YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2020	\$800,586	\$7,941	1.00%
2019	\$792,645	\$78,667	11.02%
2018	\$713,978	\$9,025	1.28%
2017	\$704,953	(\$27,845)	-3.80%
2016	\$732,798	\$36,429	5.23%
2015	\$696,369	(\$8,584)	-1.22%
2014	\$704,953	\$92,343	15.07%
2013	\$612,610	(\$26,866)	-4.20%
2012	\$639,476	\$0	0.00%
2011	\$639,476	\$28,604	4.68%

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, and the contractual monitoring of a contaminated site. Related recycling costs are accounted for in a special revenue fund. In addition, costs and related billings for the superfund site previously considered in the unclassified budget.

BUDGET:



BUDGET SUMMARY								
	2017	2018	2019			2020		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Contractual Services	\$869,051	\$883,540	\$925,000	\$925,000	\$910,000	\$929,000	\$929,000	\$929,000
Grants, Contrib & Others	96,743	11,908		-		-	-	-
Total Expenses	\$ 965,794	\$ 895,448	\$ 925,000	\$ 925,000	\$ 910,000	\$ 929,000	\$ 929,000	\$ 929,000
Intergovernmental Charges for Services	\$ 55,515	\$ 4,451					\$ -	\$ -
Total Revenues	\$ 55,515	\$ 4,451	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

REFUSE COLLECTION

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 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. Remediation costs are financed in the Environmental Fund

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2020	\$929,000	\$4,000	0.43%
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%
2015	\$1,537,400	\$56,100	3.79%
2014	\$1,481,300	\$84,631	6.06%
2013	\$1,396,669	\$57,799	4.32%
2012	\$1,338,870	\$80,000	6.36%
2011	\$1,258,870	\$90,870	7.78%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2020	\$0	\$0	0.00%
2019	\$0	\$0	0.00%
2018	\$0	\$0	0.00%
2017	\$0	(\$66,000)	-100.00%
2016	\$66,000	\$21,809	49.35%

ASSESSMENT DEPARTMENT

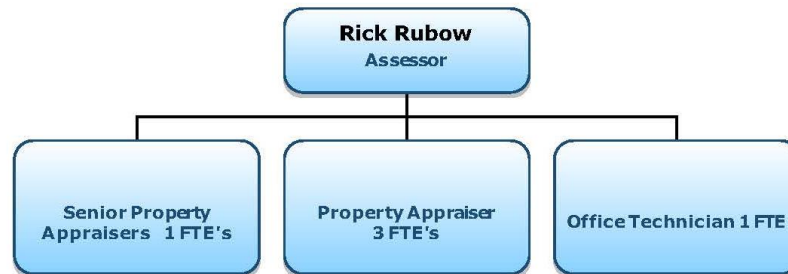
MISSION:

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 is to discover, list and value all taxable real and business personal property at 100% of its Market Value. The Assessment Department has the statutory duty to value all taxable real and personal 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 makes the annual assessment of all manufacturing real and personal property in the State.

ORGANIZATIONAL STRUCTURE:



STAFFING LEVELS:

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
TOTAL	6.00	6.00	6.00	7.00	7.00	7.00	6.50	6.50	6.50	6.50

2018 – 2019 ACCOMPLISHMENTS:

- Continued to Perform audits of business personal property accounts. This has resulted in an additional 8 million in assessed value picked up from shifted assets and under-reporting.
- Reviewed a department record of 23 Exemption Request for their taxability. In a typical year 4 or less exemption requests are submitted for review.
- Review and comply with statute changes and court case determinations that affected the 2018 assessments.
- Electronically filed all State-mandated Final Reports for the City of Wausau and the City of Schofield.
- Completed the 2019 Assessment Roll and held the statutorily-required Open Book Periods and Board of Review sessions in an appropriate time frame and provided professional documentation to support our Board of Review cases for the City of Wausau and the City of Schofield.
- Manually entered sales data for all transactions into the Department of Revenue's Provide Assessment Data (PAD) system for both Wausau and Schofield due to insufficient financial and technological resources.
- Mailed the statutorily-required, state-approved "2019 Change of Assessment Notices" to Real Property owners in the time-frame mandated in the cities of Wausau and Schofield.
- Mailed our Personal Property "2019 Change of Assessment Notices" to business owners stating their preliminary 2019 Personal Property assessments prior to the Board of Review. These notices are not statutorily required by the State of

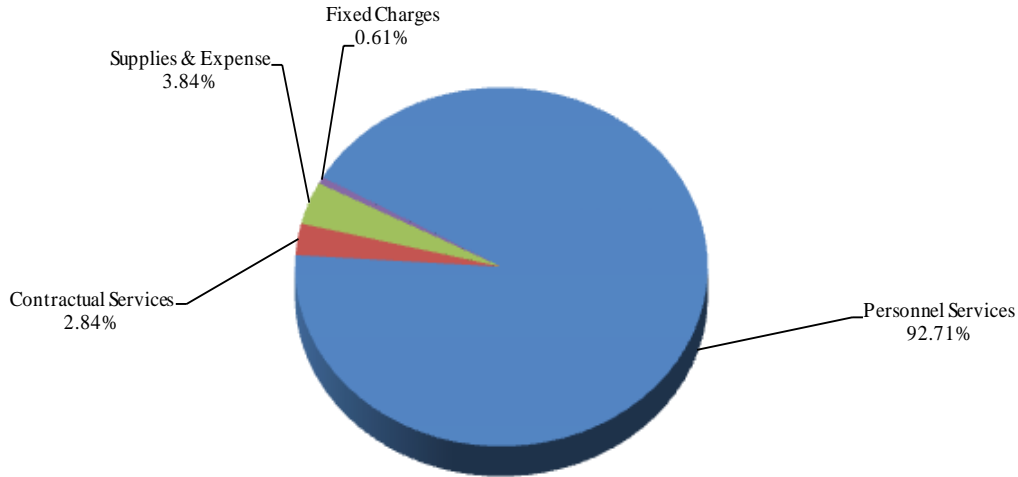
Wisconsin, but are sent as a “Courtesy” to assist the taxpayers by preventing palpable errors or double assessments in the calculation of the Statements of Personal Property for the City of Wausau and the City of Schofield.

- We monitored our Assessment website looking for ways to improve its functionality. For the 2019 Open Book period we continued use of 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. This is quite efficient.
- 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.
- 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 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.
- For 2019, our Statements of Personal Property were once again printed internally. This consolidates the State forms with the mailing labels making the process faster, cheaper and more efficient.
- Successfully completed year four of our governmental collaboration with the City of Schofield to provide contracted assessment service. Initial 3-year term has been extended to an addition 5-year term ending in 2020.
- Conversion of current electronic assessment data into the new software is in the final stages of the conversion process.
- Completed the state-mandated USPAP compliant report for the City of Wausau and City of Schofield (AAR).
- Continue training two appraisers that replaced positions vacated due to restructuring, retirements and vacancies.

GOALS AND OBJECTIVES:

- 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.
- Continue to perform audits of personal property accounts for the 2020 assessment roll.
- 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 of 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.
- To complete training on the operation of our new CAMA software (Devnet) for the entire staff and use new software to develop assessments for 2020 assessment roll.
- Continue to work with CCITC to consolidate our LRS & new CAMA system to eliminate double entry, which is time consuming. The maintenance of the Property Owner Names and Mailing Address database is accessed by all City Departments, County Departments, public and private organizations and the general public.
- Continue to work with CCITC on the transition from Marathon County Land Records system to a new Land Records, Transcendent Technologies.
- Complete our 2019 Assessment Roll during the week of the 2nd Monday in May 2019, so we may start the modeling process early for the upcoming City wide Revaluation of the City of Wausau and Schofield for 2020 assessment roll.
- 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.

BUDGET:



BUDGET SUMMARY								
	2017	2018	2019			2020		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 355,687	\$ 400,881	\$ 499,919	\$ 499,919	\$ 457,109	\$ 484,469	\$ 484,469	\$ 484,469
Contractual Services	12,490	13,344	14,380	14,380	13,123	14,830	14,830	14,830
Supplies & Expense	10,128	9,076	18,955	18,955	10,200	20,055	20,055	20,055
Fixed Charges	2,864	1,851	3,200	3,200	1,900	3,200	3,200	3,200
Total Expenses	\$ 381,169	\$ 425,152	\$ 536,454	\$ 536,454	\$ 482,332	\$ 522,554	\$ 522,554	\$ 522,554
Intergovt Charges	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000
Total Revenues	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The budget reflects stable expenditures and the reduced FTE adopted by the Common Council and implemented in the 2018 budget.

DEPARTMENT STATISTICS:

For the 2018 Assessment Year, there were 16,949 total parcels: 13,218 Residential Properties, 1,289 Commercial Properties, 71 Agricultural Properties, 3 Agricultural Forest Properties, 11 Productive Forest, 3 Other Properties, 3 Managed Forest Property, 16 Undeveloped Properties, 632 Exempt Properties, 82 Manufacturing Properties, 1,439 Personal Property Accounts and 182 Mobil Homes lots.

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE	
		DOLLAR	PERCENT
2020	\$522,554	(\$13,900)	-2.59%
2019	\$536,454	\$9,559	1.81%
2018	\$526,895	(\$67,954)	-11.42%
2017	\$594,849	(\$667)	-0.11%
2016	\$595,516	(\$391)	-0.07%
2015	\$595,907	\$59,453	11.08%
2014	\$536,454	\$0	0.00%
2013	\$536,454	(\$26,532)	-4.71%
2012	\$562,986	(\$46,608)	-7.65%
2011	\$609,594	\$51,693	9.27%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE	
		DOLLAR	PERCENT
2020	\$18,000	\$0	0.00%
2019	\$18,000	\$0	0.00%
2018	\$18,000	\$0	0.00%
2017	\$18,000	(\$8,300)	-31.56%
2016	\$26,300	\$0	0.00%
2015	\$18,000	\$0	0.00%
2014	\$18,000	(\$6,000)	-25.00%
2013	\$24,000		New revenue

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 two attorneys and two 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, inter-governmental 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 two 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:



STAFFING LEVELS:

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
TOTAL	4.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.25	3.25

ACCOMPLISHMENTS:**Interesting Data (Period 7/31/2018 – 7/31/2019)**

Provided advice, research, opinions on 144 requests for legal review (closed as of 7/31/2019)
 Prosecuted 614 contested municipal court cases (closed as of 7/31/2019)
 Processed 35 tort claims (water damage, slip and fall, property damage, etc.) filed against City

Pending Litigation

Continuation of Commercial Tax Litigation in Walgreens, US Bank, Colonial Manor, Regal Beloit
 (intervened in Department of Revenue appeal)
 Dakota Intertek – suit naming City for breach of contract – Appellate Court
 One housing discrimination complaint
 Defense of one open foreclosure suit
 Four condemnation-related suits

Ordinances

Created mini-pig ordinance (failed Public Health & Safety)
 Amendment to creatures forbidden ordinance banning wild animals
 Amendment to public vehicle licensing ordinance to accommodate the addition of pedal cab licensing
 Create rental inspection ordinance (pending)

Other

Developed Policy on Use of Social Media
 Review Police and Fire Commission manual chapters
 Continue to handle appeals of dangerous animal declarations especially in the warmer weather months for
 Public Health & Safety
 Revision of City Licensing Policy in response to state law amendments to the Wisconsin Fair Employment
 Act
 Worked with Parks Department concerning ban on smoking in certain areas of public parks
 Assisted with implementation of downtown parking project
 Worked on unique Open Records Request for Mayor Mielke's personal Facebook chat messages relating to
 Shereen Siewert and City Pages
 Continue to respond to unique issues raised by OWI defense bar including interpretation of Wis. Stat.
 s.343.301 Ignition Interlock Device; application of a court's discretion under *State v. Brooks*; impact of
 U.S. Supreme Court decisions in *U.S. v. Birchfield* and *U.S. v. Blackmun* concerning enhancement of
 OWI penalties and reading of the Informing the Accused
 Worked with the Wausau Police Department Community Resources Unit for the first time prosecution of a
 drug house nuisance action which resulted in a positive result for the community through the private sale
 of the residence

GOALS AND OBJECTIVES:

Increase proactive and preventive legal advice and counsel.

Action Item: Prepare staff training on contracts, and staff and elected official training on Open
 Records Law, Open Meetings Law
 Prepare Office Ethics Guidelines

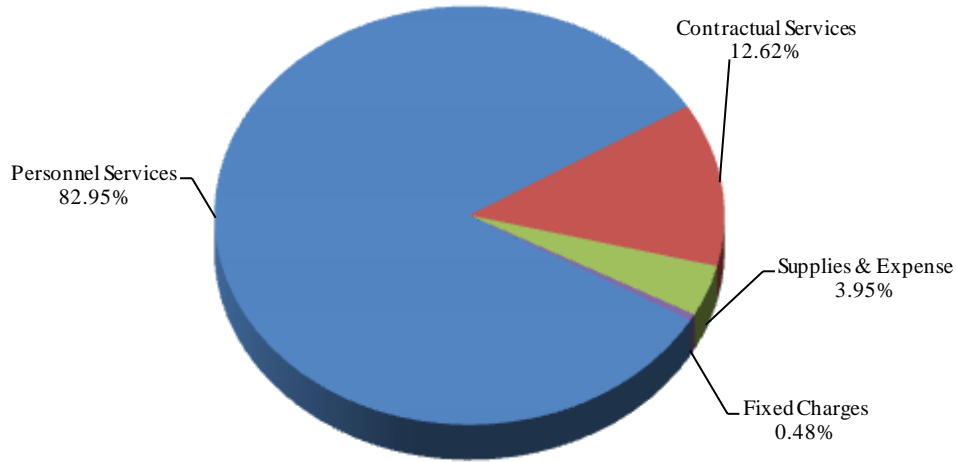
Continue to streamline current procedures to increase efficiency.

Action Item: Paralegal training for support staff for advanced litigation support
 Received Common Council approval for additional attorney position-hired third attorney
 Purchased law office management software to track legal requests, manage
 documents, assignments, claims, litigation, prosecution, reports-continue implementation
 of Cycom

Facilitate communication between and among our client departments and Council.

Action Item: Continue to promote knowledge and use of legal review plan among departments
 Continue weekly legal update meetings with Mayor
 Cover attendance at all meetings of standing committees

BUDGET:



BUDGET SUMMARY								
	2017	2018	2019			2020		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 394,554	\$ 419,724	\$ 488,834	\$ 488,834	\$ 428,190	\$ 540,092	\$ 525,992	\$ 525,992
Contractual Services	107,590	63,479	112,220	112,220	97,350	80,030	80,030	80,030
Supplies & Expense	15,002	22,759	17,511	17,511	16,515	25,050	25,050	25,050
Fixed Charges	2,363	2,151	3,025	3,025	2,525	3,040	3,040	3,040
Total Expenses	\$ 519,509	\$ 508,113	\$ 621,590	\$ 621,590	\$ 544,580	\$ 648,212	\$ 634,112	\$ 634,112

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The 2020 budget includes the additional attorney authorized in the 2019 budget.

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2020	\$634,112	\$12,522	2.02%
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%
2015	\$490,025	(\$131,565)	-21.17%
2014	\$621,590	\$206,691	49.82%
2013	\$414,899	\$41,288	11.05%
2012	\$373,611	(\$4,832)	-1.28%
2011	\$378,443	(\$474)	-0.13%

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 current and future 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 properly 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.

ORGANIZATIONAL STRUCTURE:



STAFFING LEVELS:

FTEs	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
TOTAL	3.00	3.00	3.00	3.00	3.00	3.00	2.50	3.00	3.00	2.00

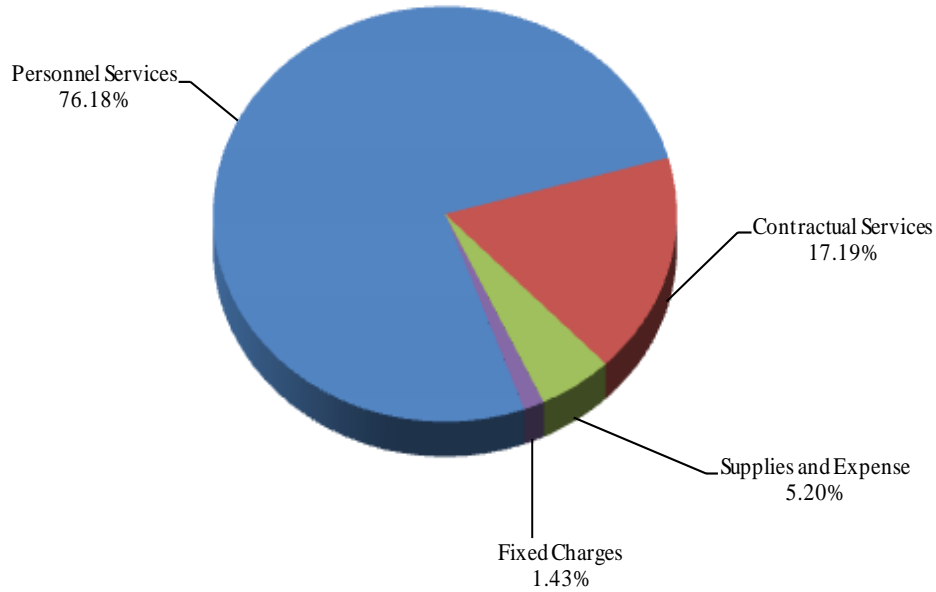
ACCOMPLISHMENTS:

1. Provided service consistent with Department delivery standards.
2. Completed and implemented a wage study for City of Wausau non-represented employees.
3. Revised and reinstated an annual performance appraisal process.
4. Designed and implemented annual step increase system.
5. Continued to improve hiring practices to attract and hire the most qualified employees by pre-planning staffing needs; ensured effective internal interview processes; increased the City of Wausau's visibility in the employment marketplace; identified the best and most cost effective recruitment sources; and ensured candidates align with our core values. Filled 25 regular FTE and 30 seasonal employee vacancies.
6. Continued voluntary wellness assessments with no incentives for participation to ensure compliance until the EEOC revises their guidance on the issue.
7. Updated six additional Risk Management policies.
8. Updated six sections of the Employee Handbook, including extending Bereavement benefits to part-time employees and instating a generous reinstatement process.
9. Conducted city-wide employee training in diversity and customer service.
10. Streamlined retirement inquiries.
11. Implemented best practices for Worker's Compensation light duty assignments.
12. Aided in the creation and classification of five new positions.
13. Updated wages for part-time, temporary, and seasonal employees.

GOALS:

1. Continue to foster positive relationships with the Amalgamated Transit Union, Wausau Firefighter Association and Wausau Police Professional Association.
2. Continue to cost contain health care while balancing against benefit enhancement and/or retention.
3. Continue to review and update City of Wausau policies and employee handbook.
4. Successfully bargain union contracts.
5. Implement improvements to staff training.

BUDGET:



BUDGET SUMMARY								
	2017	2018	2019			2020		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 205,642	\$ 268,760	\$ 272,069	\$ 272,069	\$ 272,071	\$ 287,235	\$ 287,235	\$ 287,235
Contractual Services	54,775	98,848	80,800	80,800	53,300	87,800	64,800	64,800
Supplies and Expense	7,650	7,169	19,550	19,550	11,100	19,600	19,600	19,600
Fixed Charges	5,555	5,296	5,400	5,400	5,400	5,400	5,400	5,400
Total Expenses	\$ 273,622	\$ 380,073	\$ 377,819	\$ 377,819	\$ 341,871	\$ 400,035	\$ 377,035	\$ 377,035

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The budget provides for additional contractual service costs related to recruiting activity.

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2020	\$377,035	(\$784)	-0.21%
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%
2015	\$293,937	(\$83,882)	-22.20%
2014	\$377,819	\$98,182	35.11%
2013	\$279,637	(\$68,207)	-19.61%
2012	\$347,844	\$67,998	24.30%
2011	\$279,846	\$3,102	1.12%

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:



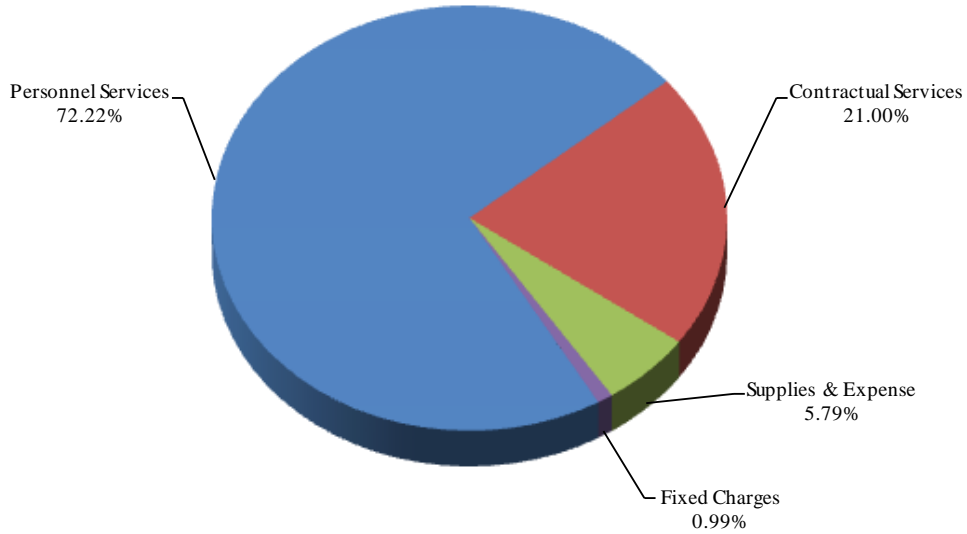
STAFFING LEVELS:

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
TOTAL	2.00	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50

GOALS AND OBJECTIVES:

1. Develop requirements and project charter for the purchase of new court software.

BUDGET:



BUDGET SUMMARY								
	2017	2018	2019			2020		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommend	Adopted
Personnel Services	\$ 100,828	\$ 112,456	\$ 100,004	\$ 100,004	\$ 81,295	\$ 113,468	\$ 113,468	\$ 113,468
Contractual Services	29,166	26,642	33,000	33,000	30,000	33,000	27,000	27,000
Supplies & Expense	5,430	5,069	9,100	9,100	5,205	9,100	9,100	9,100
Fixed Charges	1,926	1,768	1,550	1,550	1,870	1,550	1,550	1,550
Total Expenses	\$ 137,350	\$ 145,935	\$ 143,654	\$ 143,654	\$ 118,370	\$ 157,118	\$ 151,118	\$ 151,118
Fines/Forfeitures	\$ 423,484	\$ 376,734	\$ 379,000	\$ 379,000	\$ 305,138	\$ 379,000	\$ 379,000	\$ 379,000
Total Revenues	\$ 423,484	\$ 376,734	\$ 379,000	\$ 379,000	\$ 305,138	\$ 379,000	\$ 379,000	\$ 379,000

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The budget is a cost to continue including contractual services for imaging court documents and the contract with the Boys and Girls Club for Peer Court services that expires the end of 2019.

MUNICIPAL COURT

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

2018	\$122,503
2017	\$141,179
2016	\$113,694

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2020	\$151,118	\$7,464	5.20%
2019	\$143,654	(\$8,195)	-5.40%
2018	\$151,849	\$13,823	10.02%
2017	\$138,026	\$9,421	7.33%
2016	\$128,605	\$76	0.06%
2015	\$128,529	(\$15,125)	-10.53%
2014	\$143,654	\$20,855	16.98%
2013	\$122,799	\$1,724	1.42%
2012	\$121,075	(\$1,972)	-1.60%
2011	\$123,047	\$2,518	2.09%

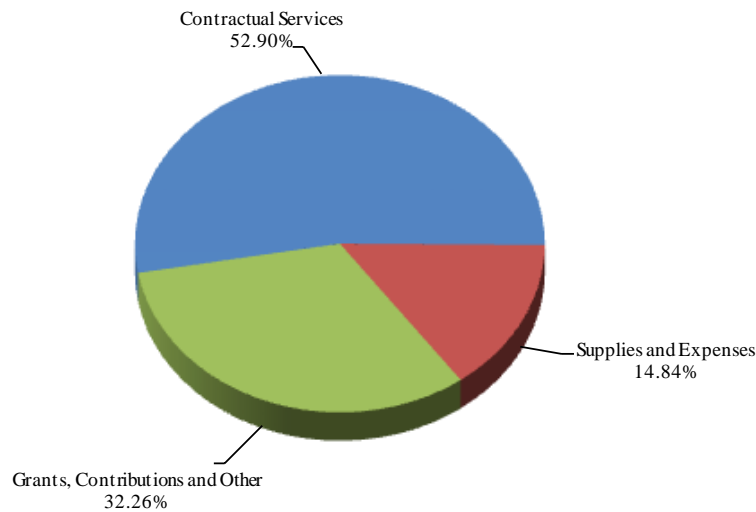
YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2020	\$379,000	\$0	0.00%
2019	\$379,000	\$21,000	5.87%
2018	\$358,000	(\$21,000)	-5.54%
2017	\$379,000	\$24,000	6.76%
2016	\$355,000	(\$24,000)	-6.33%
2015	\$379,000	\$0	0.00%
2014	\$379,000	\$9,000	2.43%
2013	\$370,000	\$59,500	19.16%
2012	\$310,500	\$0	0.00%
2011	\$310,500	\$5,000	1.64%

UNCLASSIFIED

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

BUDGET:



BUDGET SUMMARY									
	2017		2018		2019			2020	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted	
Contractual Services	\$ 105,811	\$ 83,943	\$ 102,000	\$ 102,000	\$ 102,000	\$ 102,000	\$ 82,000	\$ 82,000	
Supplies and Expenses	21,421	21,429	23,000	23,000	22,000	23,000	23,000	23,000	
Grants, Contributions and Other	198,374	399,597	50,000	50,000	50,000	50,000	50,000	50,000	
Contingency	-	-	30,000	30,000	-	-	-	-	
Other Financing Uses	511,600	48,088	-	-	310,000	-	-	-	
Total Expenses	\$ 837,206	\$ 553,057	\$ 205,000	\$ 205,000	\$ 484,000	\$ 175,000	\$ 155,000	\$ 155,000	
Other Taxes	\$ 278,527	\$ 219,159	\$ 206,784	\$ 206,784	\$ 224,144	\$ 206,784	\$ 206,784	\$ 206,784	
Intergovt Grants/Aids	5,459,575	5,490,433	5,727,977	5,727,977	5,737,628	5,570,362	5,587,073	5,587,073	
Licenses/Permits	341,786	337,402	340,000	340,000	336,000	337,402	337,402	337,402	
Public Charges	295	382	350	350	360	350	350	350	
Intergovt Charges	967,093	997,026	750,000	750,000	760,000	750,000	750,000	750,000	
Miscellaneous	603,235	1,087,754	554,856	554,856	1,497,069	653,800	653,800	653,800	
Other Sources	1,910,012	1,918,184	1,841,280	1,841,280	1,876,268	1,864,000	1,864,000	1,864,000	
Total Revenues	\$ 9,560,523	\$ 10,050,340	\$ 9,421,247	\$ 9,421,247	\$ 10,431,469	\$ 9,382,698	\$ 9,399,409	\$ 9,399,409	

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

Grants, contributions and other represent bad debt expense along with the five year payments required by State Statutes for annexations.

BUDGET HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2020	\$155,000	(\$50,000)	-24.39%
2019	\$205,000	(\$5,259)	-2.50%
2018	\$210,259	(\$123,000)	-36.91%
2017	\$333,259	\$54,509	19.56%
2016	\$278,750	\$122,150	78.00%
2015	\$156,600	(\$48,400)	-23.61%
2014	\$205,000	\$0	0.00%
2013	\$205,000	(\$39,500)	-16.16%
2012	\$244,500	(\$3,000)	-1.21%
2011	\$247,500	(\$95,500)	-27.84%
2010	\$343,000	\$232,950	211.68%
2009	\$110,050	(\$80,608)	-42.28%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2020	\$9,399,409	(\$21,838)	-0.23%
2019	\$9,421,247	\$0	0.00%
2018	\$9,421,247	\$514,411	5.78%
2017	\$8,906,836	(\$406,899)	-4.37%
2016	\$9,313,735	(\$15)	0.00%
2015	\$9,313,750	\$27,920	0.30%
2014	\$9,285,830	\$0	0.00%
2013	\$9,285,830	\$58,086	0.63%
2012	\$9,227,744	(\$625,432)	-6.35%
2011	\$9,853,176	(\$390,195)	-3.81%

POLICE DEPARTMENT

MISSION:

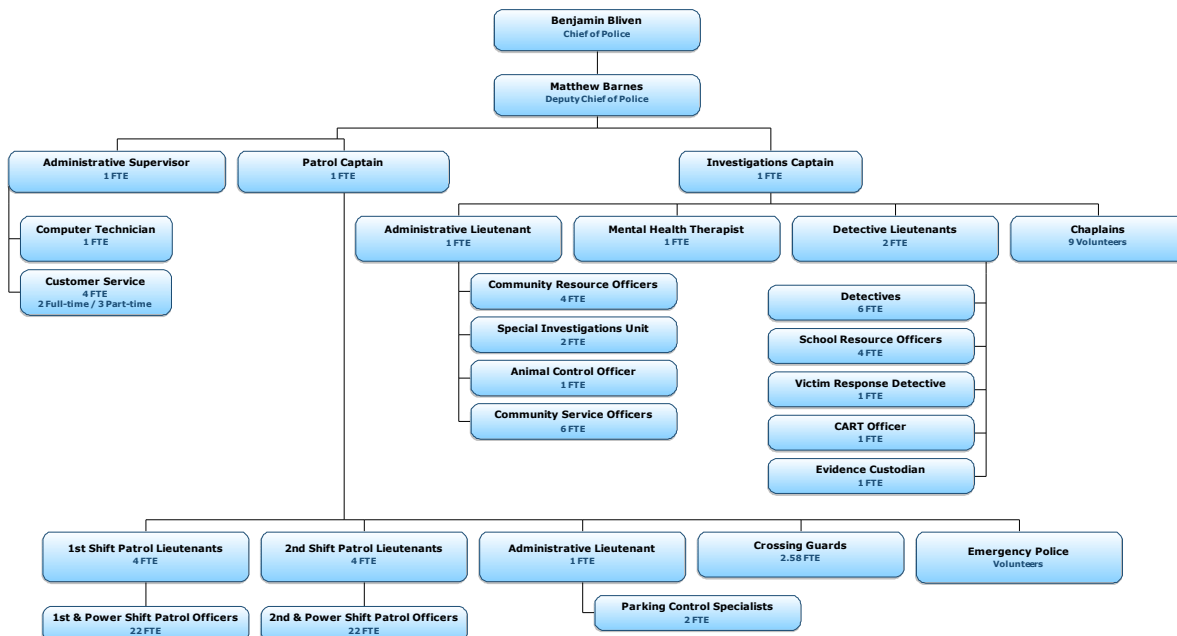
The Wausau Police Department strives for excellence and partners with our community to enhance the quality of life.

DEPARTMENTAL RESPONSIBILITIES:

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

- To focus department resources toward 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 and foster 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 effectively and efficiently facilitate the safe movement of vehicles, pedestrians, and bicycles on city streets in order to reduce vehicle accidents through education, awareness, and selective enforcement programs designed to increase safety.
- To work with City officials in developing strategic planning for the city as a whole, and the police department.
- 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.

ORGANIZATIONAL STRUCTURE:



STAFFING LEVELS:

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
TOTALS	89.00	87.00	87.00	84.00	84.00	84.00	81.00	79.00	76.50	80.25

ACCOMPLISHMENTS:

Transition to Superior (New Records Management System)

The Wausau Police Department and other local law enforcement went through a two year process to transition to a new records management system. This required a strong collaboration with our IT partners as well as other local law enforcement agencies. In addition to our transition to a new RMS, we also transitioned from UCR (Uniform Crime Report) crime statistic reporting to IBRS (Incident Based Reporting System) reporting. This was a requirement by the FBI who collects crime data nationally. We were leaders in Marathon County in the transition to Superior and it was very successful.

Implementation of Jail Diversion Protocol

In 2019, the Wausau Police Department along with the Marathon County Sheriff's Office and District Attorney's Office decided to implement a jail diversion process that begins with the officer decision to arrest. This "proxy" was implemented beginning with an educational session at 2019 in-service. This diversion process has the goal of reducing the negative impact on an offender if they are a first time, non-violent offender. Feedback from the Diversion Coordinator in the District Attorney's Office has been very positive indicating this has been a successful program.

Implementation of Digital Forensics Laboratory and Investigative Team

The need for digital investigation has continued to increase over the last decade as personal technology devices continue to become faster, more widespread, and with more powerful capabilities. Again joining forces with partners (Marathon County Sheriff's Office and the Division of Criminal Investigation), we have started our own regional digital forensics laboratory. We have also improved our digital forensics detective's capabilities through advanced training. Many of our most serious investigations in 2019 have benefitted greatly from this joint team and their capabilities. This initiative will pay dividends years into the future.

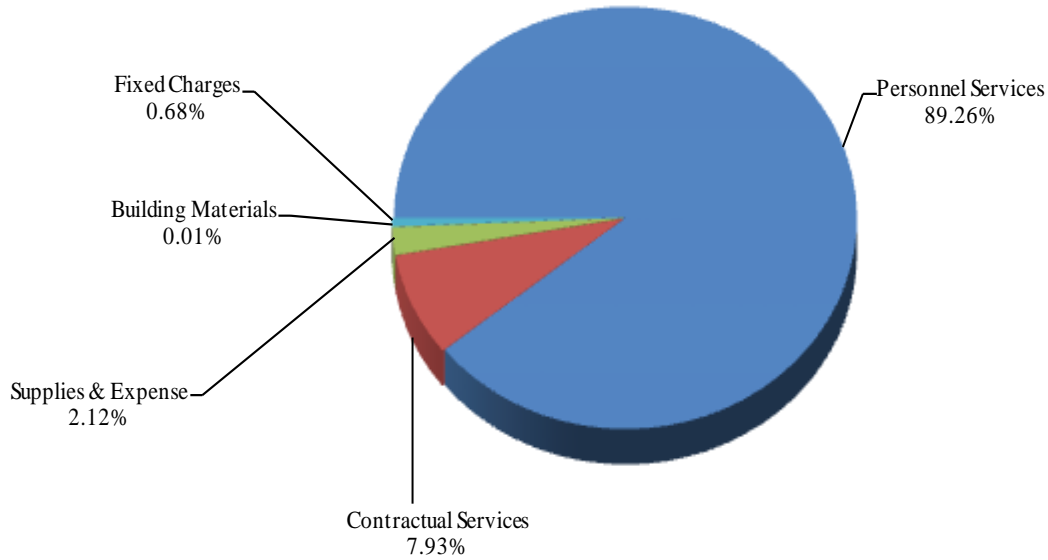
GOALS AND OBJECTIVES:

In 2020, the Wausau Police Department will continue to develop wellness initiatives for our staff. To serve our community at the highest level, to achieve excellence, we must have a staff that is well. We will be strengthening our focus on physical, emotional, mental, and financial wellness for our staff to improve their resiliency in encountering the difficulties experienced in law enforcement.

In 2020, the police department will work in collaboration with other local organizations to positively impact the homeless in Wausau. It has been identified there is a growing homeless population in our community that continues to impact quality of life here. This problem is not strictly a law enforcement issue, yet the Wausau PD is regularly called upon to intervene in situations involving homeless individuals. It takes a significant amount of our resources and we can do better to positively impact their situation through collaboration with community organizations.

In February of 2020, we will have our on-site accreditation visit. We were first accredited in December, 2016. Every three years we are required to have a multi-day on-site visit by accreditors to receive reaccreditation. It is our goal to receive that reaccreditation after our visit in February, 2020.

BUDGET:



BUDGET SUMMARY

	2017	2018	2019			2020		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 8,143,816	\$ 8,391,227	\$ 8,683,408	\$ 8,683,408	\$ 7,969,999	\$ 9,049,006	\$ 8,985,906	\$ 8,985,906
Contractual Services	773,951	750,979	803,544	803,544	803,692	804,468	804,468	804,468
Supplies & Expense	228,397	188,277	200,420	200,420	204,964	215,020	215,020	215,020
Building Materials	-	-	700	700	500	700	700	700
Fixed Charges	63,776	62,313	68,500	68,500	68,546	68,600	68,600	68,600
Total Expenses	\$ 9,209,940	\$ 9,392,796	\$ 9,756,572	\$ 9,756,572	\$ 9,047,701	\$ 10,137,794	\$ 10,074,694	\$10,074,694
Intergvtl Grants/Aids	\$ 36,483	\$ 99,676	\$ 160,434	\$ 160,434	\$ 160,640	\$ 184,000	\$ 184,000	\$ 184,000
Public Charges	24,968	24,083	20,870	20,870	18,235	20,870	20,870	20,870
Intergvtl Charges	196,637	283,545	265,963	265,963	265,802	265,623	187,663	187,663
Miscellaneous	39,996	33,206	12,200	12,200	12,200	23,000	23,000	23,000
Other Financing Sources	-	-	-	-	-	-	-	-
Total Revenues	\$ 298,084	\$ 440,510	\$ 459,467	\$ 459,467	\$ 456,877	\$ 493,493	\$ 415,533	\$ 415,533

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

Major changes include: an increase to the motor pool budget to reflect the expanded fleet and a higher mileage charged assessed by the Motor Pool fund. Budget line items for the SWAT, dive team and the recruiting budgets added in 2019 were retained in the 2020 budget. The budget for the VOCA, animal control and parking enforcement are shown in other funds.

POLICE DEPARTMENT**BUDGETARY HISTORY:**

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2020	\$10,074,694	\$318,122	3.26%
2019	\$9,756,572	\$403,581	4.32%
2018	\$9,352,991	\$220,022	2.41%
2017	\$9,132,969	\$128,013	1.42%
2016	\$9,004,956	\$31,420	0.35%
2015	\$8,973,536	(\$783,036)	-8.03%
2014	\$9,756,572	\$1,333,243	15.83%
2013	\$8,423,329	(\$151,071)	-1.76%
2012	\$8,574,400	\$25,273	0.30%
2011	\$8,549,127	\$240,997	2.90%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2020	\$415,533	(\$43,934)	-9.56%
2019	\$459,467	\$116,534	33.98%
2018	\$342,933	\$124,600	57.07%
2017	\$218,333	(\$71,355)	-24.63%
2016	\$289,688	(\$388,257)	-57.27%
2015	\$677,945	\$218,478	47.55%
2014	\$459,467	(\$181,681)	-28.34%
2013	\$641,148	\$70,557	12.37%
2012	\$570,591	(\$27,509)	-4.60%
2011	\$598,100	\$57,962	10.73%

FIRE DEPARTMENT

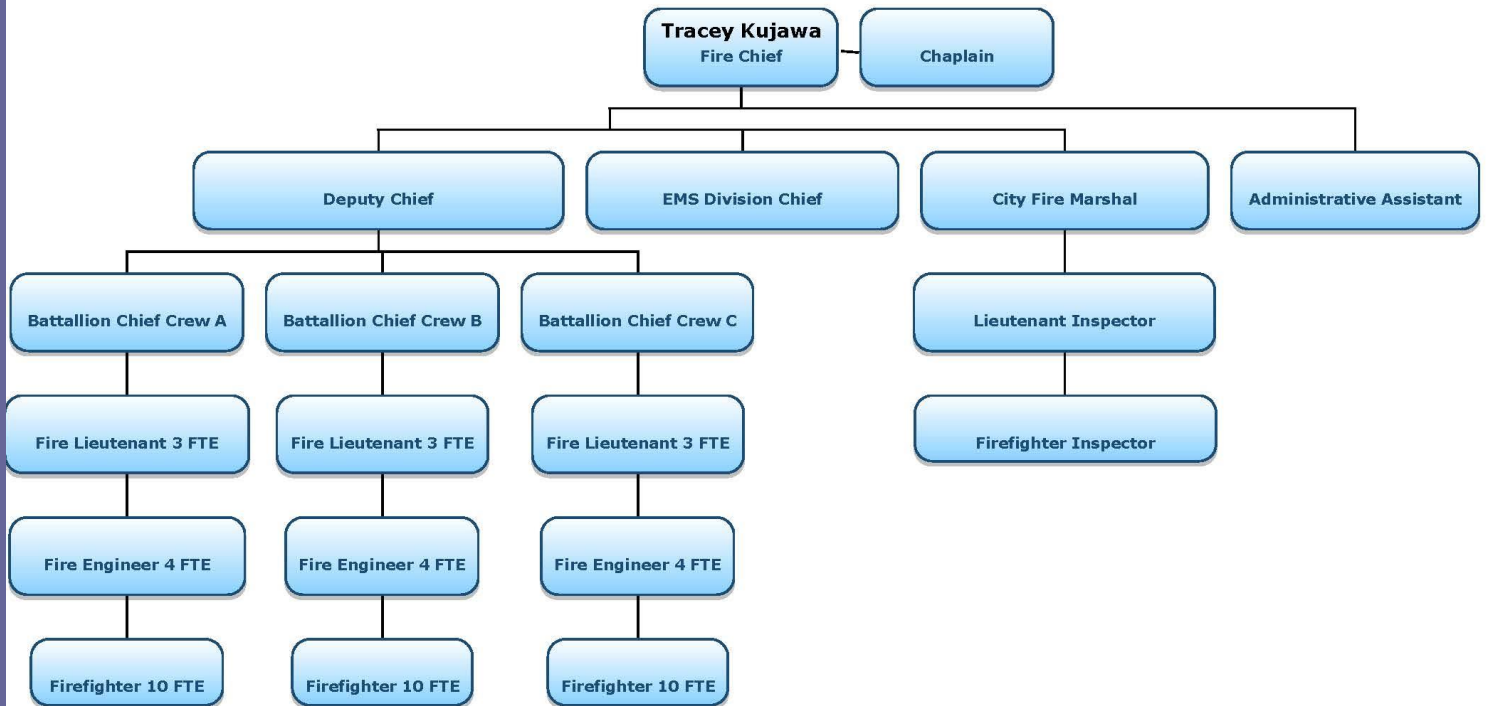
MISSION:

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 and emergency medical services 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:

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
TOTAL	62.00	61.00	61.00	60.00	60.00	60.00	60.00	60.00	60.00	60.00

ACCOMPLISHMENTS:

- Solidified approval to replace Station 2 and began construction.
- Received approval to add a training division chief to assist the Department in their training requirements.
- Received the Mission Lifeline Gold Award for the third year in a row from the American Heart Association for our pre-hospital care of those suffering from a myocardial infarction.
- Underway in implementing new preplanning software into the Department; the Fire Prevention Bureau has been instrumental in inputting data so the software is successful.
- Honor Guard's presence and participation at several different ceremonial events.
- Applied for the Assistance to Fire Firefighters Grant (AFG) in the amount of \$115,000 for cardiac monitors.
- Provided emergency services standby at several City special events.
- Continued to provide support for law enforcement's special weapons and tactics (SWAT) team through the provision of a tactical emergency medical services (TEMS) team.
- Conducted four fire investigations in 2018.
- Continued partnership with the Wausau Police Department in providing a Rescue Task Force (RTF) for deployment during acts of violence, i.e. shooter events.
- Through the Department's Fire Prevention and Education programs 12,419 children and 5,026 adults received education focused on fire prevention and safety.
- Applied and received a grant from the Department of Natural Resources in the amount of \$5,000 for personal protective equipment (PPE).
- Completed 3,890 commercial building inspections. Wausau Fire Department received \$113,243.54 in fire insurance revenues in the form of 2% dues.
- Responded to 5,578 EMS requests and 642 related to fire response in 2018.
- Wausau Fire Department participated in the "Fill the Boot" campaign and was successful in raising \$9,345 for MDA through donations; which ranked 15th in the State of Wisconsin out of 46 participating departments.
- Raised money for breast cancer through the selling of pink t-shirts during the month of October.
- Wausau Fire Department was instrumental in expanding the use of MABAS in Marathon County.
- Continued in the advancement of a Succession Management Process plan with the committee focusing on a task book documents for the Department.
- The Wausau Fire Department's Explorer Post continues to be successful in exposing young adults in the Wausau area to the fire service through hands-on activities related to the profession.
- Evaluated the progress in achieving the goals and objectives set forth in the Wausau Fire Department's Strategic Plan.
- Continued providing the Community Paramedicine program to the citizens of Wausau through a second pilot program with a focus on the readmittance of individuals with the chronic conditions of congestive heart failure, pneumonia and chronic obstructive pulmonary disease; the pilot was funded by a grant from the Aspirus Health Foundation.
- WFD+Me continues to support the membership of the Wausau Fire Department. This group works diligently throughout the year fundraising so they can host events such as a Department picnic and Father's Day breakfast; they also publish a quarterly Department newsletter that is distributed to all members and retirees.
- The Wausau Firefighters Community Assistance Foundation has provided support to many individuals in our community experiencing hardships, loss or other unmet needs.

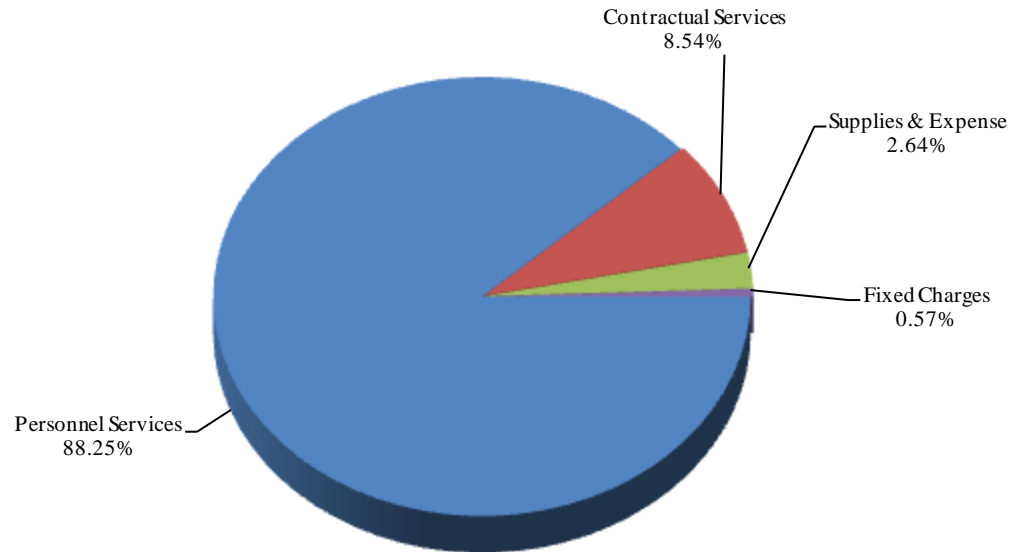
GOALS AND OBJECTIVES:

- 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 in the City by assisting in planning and providing inspection and stand-by 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 trainings.
- Continue to accomplish the strategic objectives set forth by the Wausau Fire Department Strategic Plan.
- Research and apply for grant funding.
- Move forward to applicant status in the accreditation process.
- Continue in the advancement of the Succession Management Process.
- Maintain or create partnerships with entities within our Community that have mutual interests or goals.

FIRE DEPARTMENT

- Recruit and retain the best and the brightest and those who are best suited for the Wausau Fire Department.
- Produce a recruitment video.
- Continue to provide leadership in the MABAS effort in Marathon County.

BUDGET:



BUDGET SUMMARY								
	2017	2018	2019			2020		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommend	Adopted
Personnel Services	\$ 6,186,347	\$ 6,124,625	\$ 6,514,631	\$ 6,514,631	\$ 6,590,044	\$ 6,850,941	\$ 6,739,941	\$ 6,739,941
Contractual Services	655,221	607,343	656,310	656,310	618,910	652,010	652,010	652,010
Supplies & Expense	132,720	162,781	173,800	173,800	166,350	201,750	201,750	201,750
Fixed Charges	42,570	42,626	43,750	103,770	43,750	43,750	43,750	43,750
Total Expenses	\$ 7,016,858	\$ 6,937,375	\$ 7,388,491	\$ 7,448,511	\$ 7,419,054	\$ 7,748,451	\$ 7,637,451	\$ 7,637,451
Intergvtl Grants/Aid	\$ 111,735	\$ 113,244	\$ 115,000	\$ 115,000	\$ 124,674	\$ 130,000	\$ 130,000	\$ 130,000
Public Charges	1,600,915	1,771,817	1,722,300	1,722,300	1,702,000	1,703,300	1,723,300	1,723,300
Intergvtl Charges	17,470	37,275	44,418	44,418	44,418	45,750	45,750	45,750
Miscellaneous	844	3,890	-	-	-	-	-	-
Total Revenue	\$ 1,730,964	\$ 1,926,226	\$ 1,881,718	\$ 1,881,718	\$ 1,871,092	\$ 1,879,050	\$ 1,899,050	\$ 1,899,050

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The budget provides for an increase in motor pool, continued physical therapy services.

FIRE DEPARTMENT

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2020	\$7,637,451	\$248,960	3.37%
2019	\$7,388,491	\$201,733	2.81%
2018	\$7,186,758	\$478,835	7.14%
2017	\$6,707,923	\$91,812	1.39%
2016	\$6,616,111	\$192,643	3.00%
2015	\$6,423,468	(\$965,023)	-13.06%
2014	\$7,388,491	\$1,036,749	16.32%
2013	\$6,351,742	(\$208,898)	-3.18%
2012	\$6,560,640	\$120,111	1.87%
2011	\$6,440,529	\$198,019	3.17%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2020	\$1,899,050	\$17,332	0.92%
2019	\$1,881,718	\$194,418	11.52%
2018	\$1,687,300	\$13,000	0.78%
2017	\$1,674,300	\$154,322	10.15%
2016	\$1,519,978	\$52,836	3.60%
2015	\$1,467,142	(\$414,576)	-22.03%
2014	\$1,881,718	\$378,456	25.18%
2013	\$1,503,262	\$22,012	1.49%
2012	\$1,481,250	\$166,080	12.63%
2011	\$1,315,170	\$0	0.00%

PUBLIC WORKS DEPARTMENT

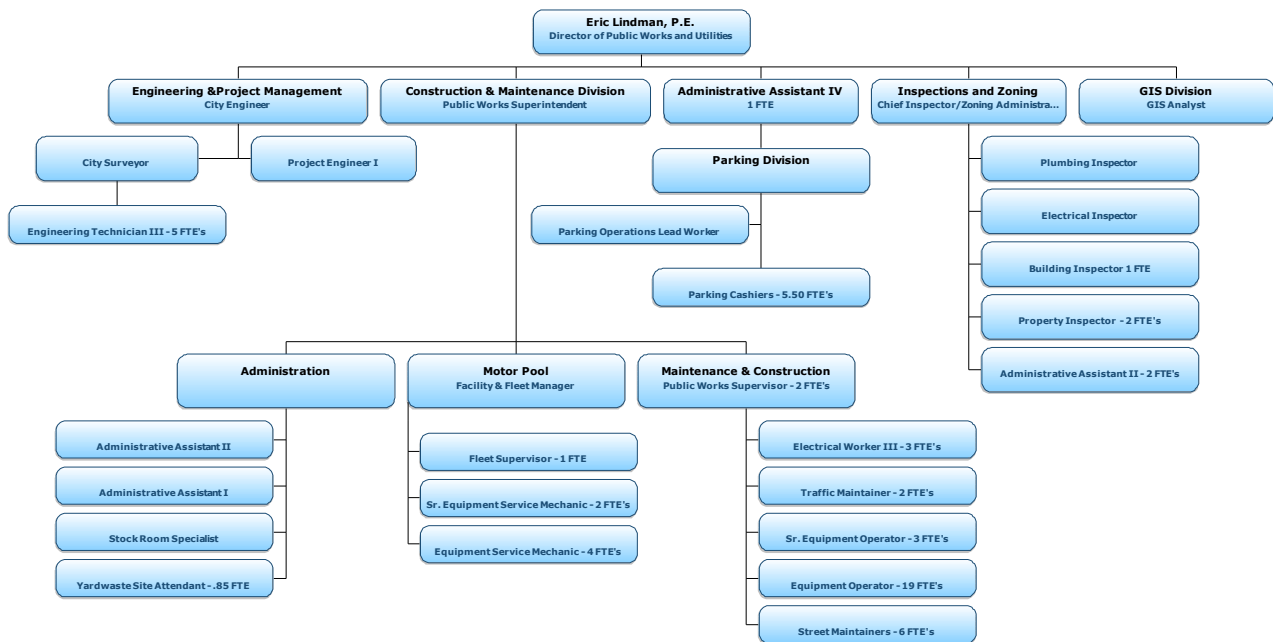
MISSION:

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:



STAFFING LEVELS:

FTEs	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
TOTAL	69.00	68.50	68.50	68.50	68.50	69.50	70.00	69.50	69.50	69.35

2016 staffing reflects the transfer of the City Planner to Community Development
Part time yard waste and parking ramp cashiers are excluded from the FTE counts

2019 ACCOMPLISHMENTS:

ENGINEERING/PROJECT MANAGEMENT

- Designed, constructed and administered approximately \$500,000 in sanitary sewer and water main installation and emergency repair work.
- Completed design, construction and administration of \$3.1 million in street improvement projects.
- Designed, managed and administered approximately \$120,000 in the 2019 sidewalk project.
- Designed, managed and administered approximately \$325,000 in concrete rehabilitation project.
- Designed, managed and administered approximately \$650,000 in asphalt overlay projects
- Managed and administered \$500,000 sealcoating project.
- Managed and administered \$100,000 pavement marking project.
- Managed \$325,000 parking ramp repair project.
- Construction inspection of sewer and water main installations on 1st Ave in coordination with the WDOT
- Construction inspection of sewer and water main installations on Towline Road in coordination with the WDOT
- Construction inspection and management of Thomas Street Reconstruction Project Phase II, approximately \$4 million.
- 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 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 CISM Committee and Parking and Traffic Committee
- Provided CISM Committee with traffic counts and speed analysis on several City streets.
- Coordinated construction of \$3.7 million East Riverfront Development Project, Phase II.
- Coordination and design oversight of 72nd Avenue Trail Project (TAP Funding)
- Coordination and design oversight of 6th Street Repaving Project (STP Urban Funding)

PARKING DIVISION

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

GIS DIVISION

- Acquired updated data from the Wisconsin Historical Society regarding, AHI, ARI, ASI data.
- Completed over 235 map and data requests from the public, City departments and other public agencies.
- Created maps for Wausau PD showing school zones for enforcement.
- Created maps for DPW showing growth of roadway infrastructure.
- Created maps for DPW showing re-route for 3M plant.
- Created maps for DPW showing detours for major road construction projects such as; Townline Rd, N 1st Ave, and Thomas St.
- Created and maintained data/maps for city attorney office regarding parking enforcement.
- Created maps for Wausau Police regarding River District patrol areas.
- Created and maintained data/maps for newly installed parking kiosks.
- Created several maps for Inspections Department regarding property code and fire code violations.
- Created several maps and shared data for use by TDS telecom.
- Assisted several developers and realtors with the use of our web viewer.
- Provided utility data to the Public Service Commission (PSC).
- Provided large amounts of GIS, LiDAR, and imagery data to several consultants: Ayres Associates, Barrientos, Becher Hoppe, Blenker, Clark Dietz, Graef, MTS, Mi-Tech, Neighborhood Planners, PCS Mobile, PGA, POB, PointMap, Powrtek, REI, Schofield Group, UWSP, Vandewalle Associates to name a few.
- Updated Fire Department maps for shared assistance.
- Modified and updated Fire Department pre-plan maps and NIFR code maps.
- Updated and improved map book with multi-family units for the Fire Department.
- Updated official city map books (house number, zoning, etc.) for use online.
- Published hard copy map books for house number, zoning, etc. for use within department.
- Update BRRTS feature layer from WI DNR.
- Researched and explored needs for future GIS upgrades and servers.
- Managed and administered the web server (ccdpgis01) and data server (ccdpsql02).
- Provided assistance regarding GIS and CAMA software upgrade known as DevNet.
- Maintained a web mapping system for the Assessment Department for use with mobile and desktop devices.
- Maintained a web mapping system for the Fire Department for use with mobile and desktop devices.
- Maintained a web mapping system for the Inspections Department for use with mobile and desktop devices.
- Maintained a web mapping system for the DPW Department for use with mobile and desktop devices.

PUBLIC WORKS DEPARTMENT

- Maintained a web mapping system for the Human Resource Department for use with mobile and desktop devices.
- Maintained a web mapping system for Public use with mobile and desktop devices.
- Maintain GIS data for storm, water, sanitary and electrical databases. This includes the creation of new fields and domains.
- Created sand barrel web mapping site for public use.
- Created web mapping site for exclusive use by the city attorney's office.
- Created web mapping site for the exclusive use by the wastewater department to assist in the determination of sludge application sites.
- Attached storm pond inspection reports to the GIS storm pond features.
- GPS data collection of repairs and breaks for the water department.
- GPS data collection of electrical features for the electrical department.
- Updated and configured GIS data for use in Pictometry Connect.
- Davey Tree provided permission to view and edit within TreeKeeper software (root cuts) to assist the Park Department.
- Scrubbed and provided quality control to the Laserfiche database.
- Continued to update records and fields in Laserfiche database.
- Updated all the maps on the city web site.

CONSTRUCTION & MAINTENANCE DIVISION

- Maintained high level of service, including winter maintenance which had 28 full plow events.
- Swept over 5,006.14 miles of street capturing 3,962.9 yards of sand and debris.
- The mowing crews spent 1,567 hours of full-time labor and 693 hours of seasonal help maintaining City properties.
- The Sign Department repaired/replaced 566 signs, painted 3,208 feet of crosswalks, painted 32 stop barks, and painted 325,752 feet of centerlines.
- Disposed of 419.68 tons of trash during five N2N (Clean it up Wausau) events for a total of \$93,874.99.
- Operated the yard waste site serving 34,929 visits by residents and contractors. Recycled 7,786 yards of yard waste.
- During leaf pick-up, the department collected and baled 13,148 cubic yards of leaves and hauled to the compost areas.
- 1,135.24 tons of hot mix asphalt and 252.79 tons of cold mix asphalt were used to patch City streets and sidewalks.
- 1,657 labor hours were spent by the crack-filling crew placing 27,330 pounds of materials.
- Assisted with the Sealcoating project and sealed 55,011 square yards of streets with boiler slag, 63,199 square yards of streets with micro surfacing, 14585 square yards of streets with GSB-88 formula material.
- 6,138.75 hours were spent on storm sewer maintenance. 122 catch basins were repaired. 76 inlets were replaced. 315 catch basin sumps were cleaned, 159 catch basin grates were cleaned, and 320 catch basin and manholes were cleaned. 689 creek grates were cleaned along with 2,887 lineal feet of storm sewer were cleaned. 200 yards of material was disposed of as a result of the cleaning.
- Set up and tear down 36 special events. 1,510.75 regular labor hours, 323.39 overtime hours and 191 seasonal employee hours, for a cost of \$148,048.79.
- Demolished 7 structures for future development for a cost of \$ 55,656.91.
- Abated 2 properties per the order of the Inspections Department.
- Assisted other department 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 and Inspections Department.
- Set up and assisted the Clerk's Office with 4 Elections.
- Maintained 14 service parking lots and 4 parking structures with summer and winter maintenance.
- A total of 2,452.75 hours were spent training employees to ensure they are property trained for safety, compliance and efficiencies.

INSPECTIONS

- 2018 total reported permit values exceeded 100 million in construction value. We also had a continued increase in residential construction with almost 2000 permits issued in 2018. 2019 continues momentum with commercial projects, multi-family developments and new single family home starts.
- There have been several sizable Commercial projects this past year, including the YMCA remodel and expansion to include the Aspirus clinic, the Business Park expansion, and the new construction of Great Lakes Cheese and Wausau Chemical.
- Department staff is working with a consultant to review and update the Municipal Zoning Codes. These changes are recommended to align our ordinances with the needs and requirements of the businesses and residents within the city. The existing code is from 1967. The effective date for the new code update is planned for January 1, 2020.
- Our webpage helps to focus a customer's search for appropriate applications or general information, and we have updated many of the application forms to be more in line with the needed information for code compliance and permit specifications. More and more residents and contractors take advantage of the available online process in the Evolve permitting, inspection and case management system when applying for permits, requesting inspections, paying invoices, and access to inspection reports for review.
- The Inspections and Zoning Department has seen significant personnel changes in 2018 and 2019. Dennis Kurzewski joined the team as the new Plumbing Inspector. And with Phil Borchardt's retirement, Rich Grefe was promoted to the Building Inspector position. Adam Malzahn completes these transitions as the new Property Inspector, taking the position vacated by Rich Grefe. This renewed formation of our department has allowed for more scrutiny of contractor's working without permits and requesting same day inspections, as well as a keen attention to property violations and citations.

PUBLIC WORKS DEPARTMENT

- A revisited priority for the City of Wausau is the Rental Property Registration, which was adopted by Council in 2010, with registrations again being submitted in 2014. For the 5 year follow up in 2019, our staff is in the process of verifying more than 3,300 rental property locations and sending notices to owners including the required Rental Registration Application. This data will aid our department in identifying local contacts in the event of any issues or city concerns. This information is primarily used by the Fire, Police, Assessment and Inspections departments.
- Our staff submits a quarterly article for our City Newsletter, focusing on seasonal municipal code requirements and common residential questions such as choosing a contractor, property maintenance requirements, recreational equipment storage, and construction and remodeling projects.
- We continued to work with the City of Schofield to provide commercial and residential inspection services for new construction and remodeling. This is a win – win collaboration for both cities.

2018 Building Permits		
Category	No. of Permits	Valuation
Residential Construction	1979	\$18,310,330
Non-Residential Construction	499	\$88,010,449
TOTALS	2478	\$106,320,779

Property Maintenance and Code Enforcement		
Category	2018 Totals	2017 Totals
Number of Complaints	2,877	3,101
Number of Violations	5,428	5,736
Weed Notices Sent	806	829

ELECTRICAL

- Installed 544 smart LED lights in the Wausau Center Mall parking ramps.
- Installed and provided power and data to new parking kiosks.
- Replaced wire and traffic control cabinet at Townline Road and Grand Avenue.
- Serviced and maintained over 2,000 street lights.
- Serviced and maintained 43 traffic signal intersections.
- Continued converting lighting in the Jefferson Street Parking Ramp.
- Maintained lighting in two City-owned parking lot and four parking ramps.
- Maintained ROAM system throughout the City to control new LED lighting.
- Provided temporary power for special events such as Festival of Arts, Balloon Rally and Blues Fest.
- Maintained electrical and runway lighting at the Wausau Downtown Airport.

2020 GOALS AND OBJECTIVES:

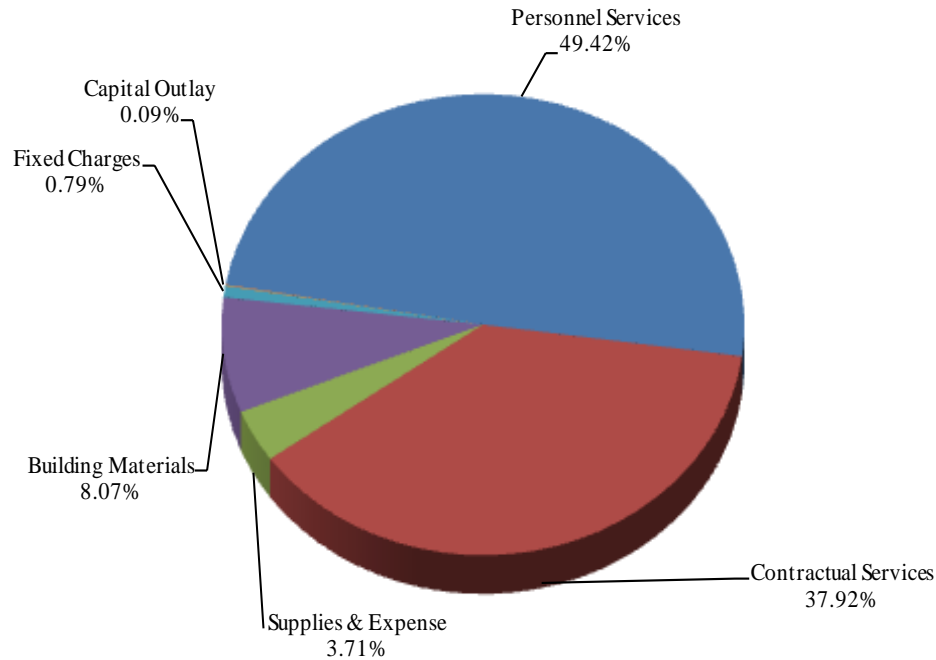
- Pursue and apply for other funding sources to assist in offsetting city project expenses.
- Continue improving service to city residents and alderpersons providing timely responses and actions to requests and complaints.
- Create efficiencies in procurement of services and methods for purchasing and contracting.
- Implement new technology and equipment to optimize staff time and resources.
- Provide access to training for employees in order to improve knowledge and skills.

DEPARTMENT STATISTICS:

	2018	2017	2016	2015	2014	2013	2012	2011	2010
Building Permits Issued									
Residential	1979	1683	1416	1180	1,161	920	903	827	943
Non-Residential	499	848	274	211	214	196	178	170	140
Total Construction Value (\$000)									
Residential	18,310	16,681	11,878	13,383	12,366	9,812	12,772	15,085	14,848
Non-Residential	88,010	121,043	73,203	71,949	44,456	51,571	44,076	18,599	16,506

PUBLIC WORKS DEPARTMENT

BUDGET:



BUDGET SUMMARY								
	2017	2018	2019			2020		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 3,985,868	\$ 4,106,209	\$ 4,235,804	\$ 4,235,804	\$ 4,093,776	\$ 4,653,341	\$ 4,555,341	\$ 4,555,341
Contractual Services	3,232,051	4,026,804	3,468,621	3,468,621	3,958,556	3,505,666	3,495,666	3,495,666
Supplies & Expense	350,135	333,442	340,546	340,546	363,018	341,683	341,683	341,683
Building Materials	667,474	718,469	732,398	732,398	846,053	743,473	743,473	743,473
Fixed Charges	94,636	95,674	101,274	101,274	15,200	15,200	73,200	73,200
Capital Outlay	17,088	32,389	8,510	8,510	8,000	8,510	8,510	8,510
Total Expenses	\$ 8,347,252	\$ 9,312,987	\$ 8,887,153	\$ 8,887,153	\$ 9,284,603	\$ 9,267,873	\$ 9,217,873	\$ 9,217,873
Intergvtl Grants/Aids	\$ 2,439,407	\$ 2,684,374	\$ 2,725,725	\$ 2,725,725	\$ 2,725,725	\$ 2,943,954	\$ 2,984,793	\$ 2,984,793
Licenses and Permits	424,686	413,518	253,810	253,810	365,155	253,810	274,810	274,810
Fines & Forfeitures	-	-	1,030	1,030	-	1,030	1,030	1,030
Public Charges	197,512	178,925	149,305	149,305	153,550	150,305	150,305	150,305
Intergvtl Charges	16,700	22,846	2,860	2,860	15,050	2,885	10,385	10,385
Miscellaneous	33,858	34,093	14,205	14,205	10,900	14,205	14,205	14,205
Total Revenue	\$ 3,112,163	\$ 3,333,756	\$ 3,146,935	\$ 3,146,935	\$ 3,270,380	\$ 3,366,189	\$ 3,435,528	\$ 3,435,528

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The 2020 budget continues the deferral of important street maintenance efforts including: seal coat and chip seal. During 2017 budget deliberations the Council committed to increasing the seal coat budget by \$50,000 annually which is included in this budget. The budget reflects the increased winters experienced the last two years.

PUBLIC WORKS DEPARTMENT

DEPARTMENT STATISTICS:

	2018	2017	2016	2015	2014	2013	2012	2011
Yardwaste Visits	34,929	36,604		39,868	34,322	39,913	34,322	30,038
Large Item Clean Up Waste Removal and Recycling (tons)	420	392		169	343	512	403	445
Stormwater Maintenance								
Catch Basins Cleaned	635	590	1129	370	164	362	454	394
Stormsewer Miles	134	143	143	133	132	131	131	130
Miles of Streets Swept	5,006	5,073	6139	4,731	5,035	5,986	5,150	4,614
Yards of Sand Recovered during Sweeping	3,963	2,868	2630	3,539	3,398	3,761	4,986	2,935
Street Maintenance								
Miles of Streets	360	259	259.6	259	253	251	251	245
Inches of Snowfall	96.8	51.2	44	33	41	83	53	75
Tons of asphalt applied to potholes	1,135	496	441	646	647	590	379	814
Events supported	36	34	27	22	26	21	26	26
Property Maintenance								
Number of weed/grass notices	889	829	585	127	161	123	76	62
Number of snow removal notices	205	95		102	112	132	45	98
Code Enforcement (Housing/Property Maintenance)								
Number of Complaints	2,877	3,101	3,658	1,877	2,228			
Number of Violations	5,428	5,736	6,742	7,377	3,573			
Weed Notices Issued	806	829	585	421	561			
Abatements	2	10	15	9	5	6		
Demolition								
Structures Demolished	7	26	23	17	26	12	23	24

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2020	\$9,217,873	\$330,720	3.72%
2019	\$8,887,153	\$120,713	1.38%
2018	\$8,766,440	\$217,637	2.55%
2017	\$8,548,803	\$136,962	1.63%
2016	\$8,411,841	\$222,714	2.72%
2015	\$8,189,127	(\$205,215)	-2.45%
2014	\$8,394,342	(\$18,234)	-0.22%
2013	\$8,412,576	(\$245,430)	-2.84%
2012	\$8,658,006	(\$102,206)	-1.17%
2011	\$8,760,212	\$198,999	2.32%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2020	\$3,435,528	\$288,593	9.17%
2019	\$3,146,935	\$30,403	0.98%
2018	\$3,116,532	\$193,312	6.61%
2017	\$2,923,220	\$50,301	1.75%
2016	\$2,872,919	(\$34,170)	-1.18%
2015	\$2,907,089	\$34,170	1.19%
2014	\$2,872,919	\$112,069	4.06%
2013	\$2,760,850	\$169,568	6.54%
2012	\$2,591,282	(\$355,556)	-12.07%
2011	\$2,946,838	\$94,446	3.31%

PARK, RECREATION AND FORESTRY DEPARTMENT

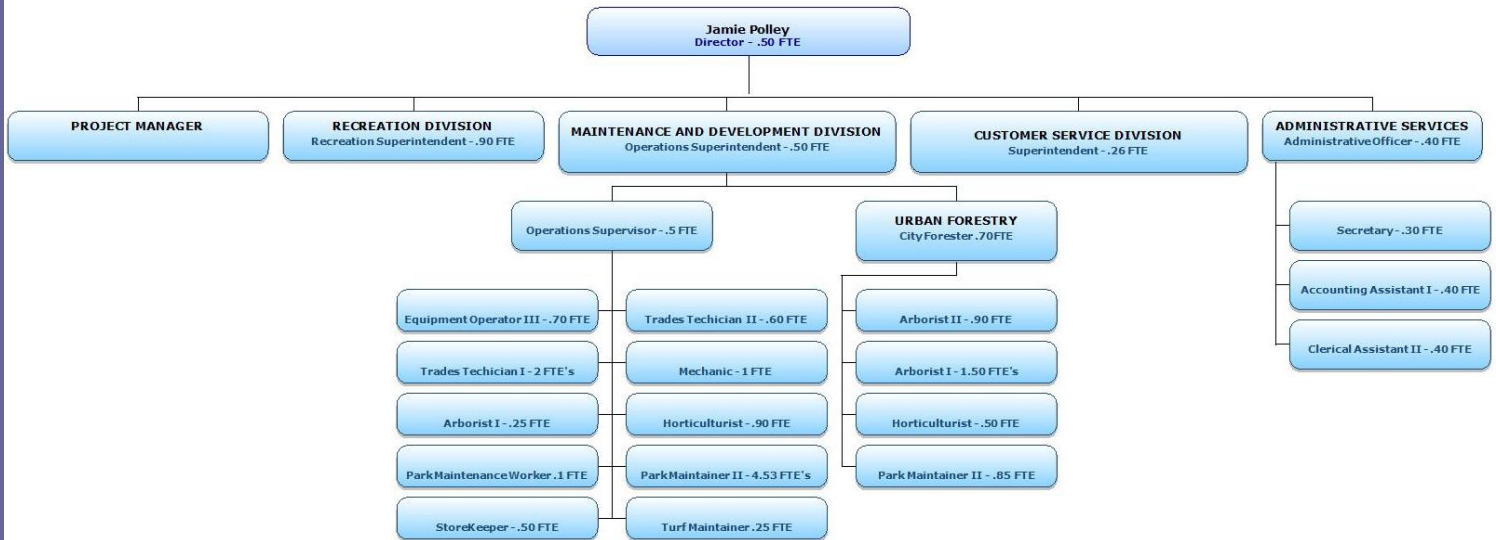
MISSION:

To provide diversified park and recreation facilities and programs that will meet the needs of present and future residents and to preserve and enhance important natural, historical and scenic features within the City of Wausau.

DEPARTMENTAL RESPONSIBILITIES:

This organization is responsible for the overall operations of Wausau’s park, 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.

ORGANIZATIONAL STRUCTURE:



STAFFING LEVELS:

	City Effort	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
TOTAL	20.19	40.58	40.58	40.58	38.00	37.00	37.00	36.00	36.00	36.00	37.00

PARK, RECREATION AND FORESTRY DEPARTMENT

ACCOMPLISHMENTS:

- Provided over 350 acres of park lands and facilities in 34 locations to the public in a safe, well maintained and attractive condition.
- Served approximately 27,120 patrons at three outdoor swimming pools. Sold 625 annual swim passes.
- Provided swim lessons to 206 individuals and tennis lessons to 207 individuals & 24 family members.
- Hosted eleven free swim days at the pools with two sponsored by donations
- Served 199 youth in the Summer Playground Program.
- Provided playing fields for over 2,500 youth involved in organized baseball, softball and soccer.
- Provided three recreational ice rinks, one hockey rink and four sledding hills.
- Removed 100 Ash trees as part of Emerald Ash Borer Management Plan
- Planted 470 trees, removed 350 non-ash trees, trimmed 4,500 trees and responded to storm events.
- Chemical treatment of over 1,000 ash street trees as part of the Emerald Ash Borer management plan.
- Supported hundreds of community group events including the Wausau Balloon Rally, Chalkfest, Beer and Bacon Fest, Blues Fest, Festival of Arts, Concerts on the Square, Jazz on the River & Komen Race for the Cure.
- Published two seasonal recreation guides.
- Conducted the 46th Annual Children's Festival with 20 cooperating agencies and approximately 2,000 children and adults in attendance.
- Held second community Halloween event featuring train rides, costumes, and arts and crafts
- Sylvan Hill Park- Served 7,400 users during public tubing and 2,200 users during private rentals for a total of 9,613.
- Continued invasive species control program on Glossy Buckthorn and Garlic Mustard at Oak and Fern Island and Riverside Parks.
- Continued cooperative efforts with the City's Public Works including boulevard, event support, and river clean-up.
- Provided and maintained flowers at 133 locations.
- Held our second Trail Tales story book walk from the Library north to the Pedestrian Bridge on the River Edge Trail.
- Participated in the Wausau/Central Wisconsin Sports Authority.
- Partnerships: Maintained program partnerships with Wausau School District, Marathon County Health Department, Safe Kids of Wausau, Marathon County Public Library, Marathon County Literacy Council, YMCA, American Red Cross, and Partnership for Youth. Added Marshfield Clinic as an Active Family Challenge partner.
- Alexander Airport Park – Completed final details of park redesign; statue, bike racks, basketball resurfacing.
- Reconstructed boat landing and installed a floating fishing pier at Gilbert Park.
- Replaced playground equipment at Pleasant View Park.
- Completed restoration of historic stone pillars on park roadway adjacent to Stewart Park.
- Reconstructed Sylvan tubing hill for improved customer use
- Athletic Park: reconstruction of outfield wall frame and panels.
- Brockmeyer Park: Installation of new scoreboard at baseball diamond, removal of existing playground and began construction of Jo Jo's Jungle Community Playground.
- Rebuilt boat launch at Scholfield Park and rebuilt boat launch and shoreline remediation at Gilbert Park during Wisconsin River drawdown.
- Memorial Park: reconstruction of Little League Diamond press box.
- Oak Island Park: Replacement of existing playground with a larger community playground with pour in place surfacing.
- Resurfaced tennis courts at Pleasant View Park and 3M Park
- 3M Park: Replaced backstop at softball diamond
- 10th Street Park: Recoating of basketball court
- River Edge Trail: Eastbay Vista deck, regrading and replacement of decking and rails, trail light replacements and upgrades to LED lights
- Riverlife: completion of concession building, fountain, playgrounds and landscaping.
- Vistas: completed a vista inventory and started clearing and control operations.

GOALS AND OBJECTIVES:

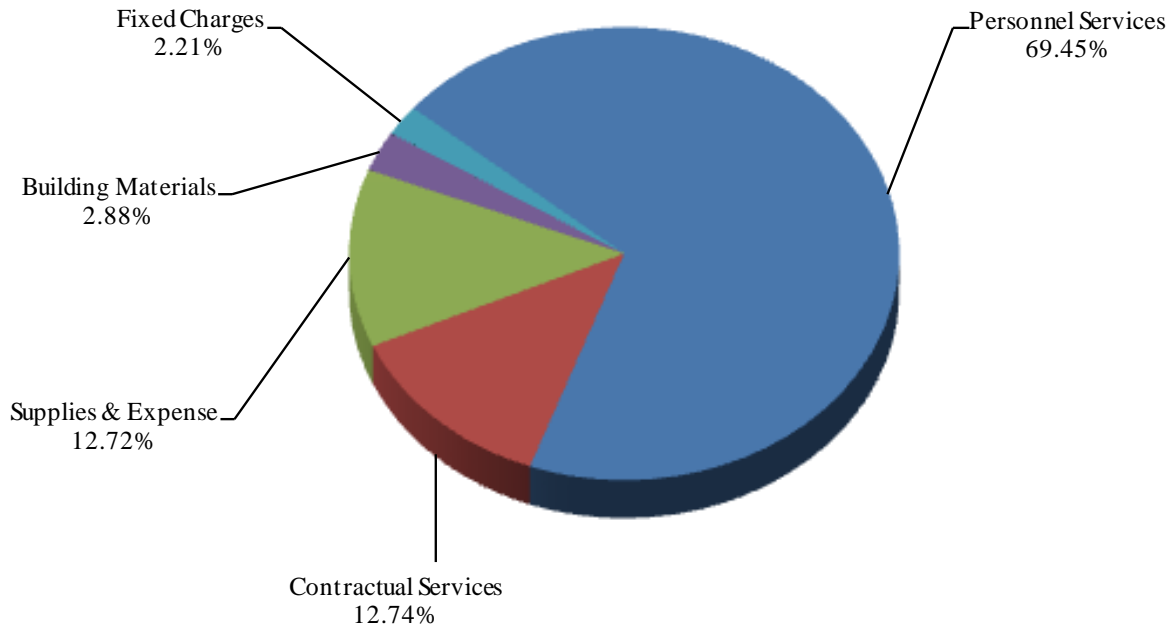
- Operate all facilities in a safe, clean and attractive manner.
- Conduct recreation programs in a fun, safe and cost effective manner.
- Support and promote events of community interest.
- Continue land acquisition for neighborhood parks.
- Continue a pre-emptive tree removal program as part of the Emerald Ash Borer Management Plan.
- Continue playground replacement program.
- Continue a steering committee to finance public/private development and user operation of the urban dog park.

PARK, RECREATION AND FORESTRY DEPARTMENT

GOALS AND OBJECTIVES CONTINUED:

- Continue cooperative provision of City services with the Department of Public Works.
- Continue Departmental Energy Conservation Program.
- Maintain, encourage and expand community partnerships.
- Complete ADA Title II assessment and initiate an action plan.
- Replace playground equipment at Scholfield Park and Forest Park.
- Vegetation management of Barker Stewart Island.

BUDGET:



BUDGET SUMMARY								
	2017	2018	2019			2020		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 1,884,491	\$ 2,022,105	\$ 2,061,646	\$ 2,061,646	\$ 1,989,664	\$ 2,161,365	\$ 2,161,365	\$ 2,161,365
Contractual Services	212,547	261,338	329,285	329,285	356,728	396,605	396,605	396,605
Supplies & Expense	317,213	315,547	352,160	352,160	336,906	395,742	395,742	395,742
Building Materials	64,551	55,157	72,700	72,700	75,900	89,700	89,700	89,700
Fixed Charges	59,756	70,303	66,711	66,711	75,022	68,632	68,632	68,632
Capital Outlay	4,535	-	-	-	-	-	-	-
Total Expenses	\$ 2,543,093	\$ 2,724,450	\$ 2,882,502	\$ 2,882,502	\$ 2,834,220	\$ 3,112,044	\$ 3,112,044	\$ 3,112,044
License & Permits	\$ 2,565	\$ 2,642	\$ 2,723	\$ 2,723	\$ 2,723	\$ 2,805	\$ 2,805	\$ 2,805
Public Charges	234,225	293,694	297,810	297,810	268,951	306,810	306,810	306,810
Intergvt Chgs for Services	-	2,299	-	-	-	-	-	-
Miscellaneous	2,131	9,768	4,700	4,700	4,600	4,700	4,700	4,700
Total Revenue	\$ 238,921	\$ 308,403	\$ 305,233	\$ 305,233	\$ 276,274	\$ 314,315	\$ 314,315	\$ 314,315

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

Seasonal employment budget increased due to staffing demands at tight employment market

PARK, RECREATION AND FORESTRY DEPARTMENT

DEPARTMENT RESULTS AND STATISTICS: 34 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, 7.2 Miles of River Edge Trail, 1 wharf with finger docks and kayak launches

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2020	\$3,112,044	\$229,542	7.96%
2019	\$2,882,502	\$178,202	6.59%
2018	\$2,704,300	\$59,693	2.26%
2017	\$2,644,607	\$70,547	2.74%
2016	\$2,574,060	\$121,964	4.97%
2015	\$2,452,096	(\$430,406)	-14.93%
2014	\$2,882,502	\$590,098	25.74%
2013	\$2,292,404	(\$1,543)	-0.07%
2012	\$2,293,947	(\$145,935)	-5.98%
2011	\$2,439,882	\$44,301	1.85%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2020	\$314,315	\$9,082	2.98%
2019	\$305,233	(\$12,881)	-4.05%
2018	\$318,114	\$12,881	4.22%
2017	\$305,233	(\$13,333)	-4.19%
2016	\$318,566	\$7,868	2.53%
2015	\$310,698	\$5,465	1.79%
2014	\$305,233	\$57,504	23.21%
2013	\$247,729	(\$7,269)	-2.85%
2012	\$254,998	\$10,782	4.42%

CONSOLIDATED EXPENDITURES AND REVENUES - SPECIAL REVENUE FUNDS
2020 BUDGET

	COMMUNITY DEVELOPMENT FUNDS	ECONOMIC DEVELOPMENT FUND	ENVIRONMENTAL CLEAN UP FUND	HAZARDOUS MATERIALS CONTRACT FUND
PERSONAL SERVICE	1,090,770	-	14,307	39,000
CONTRACTUAL SERVICES	204,000	5,000	140,056	2,200
SUPPLIES & EXPENSE	39,400	-	-	23,100
FIXED CHARGES	500	-	-	-
GRANTS, CONTRIBUTIONS & OTHER	-	-	-	-
CAPITAL OUTLAY	-	-	-	13,000
OTHER FINANCING USES	60,000	-	-	-
	<u>\$ 1,394,670</u>	<u>\$ 5,000</u>	<u>\$ 154,363</u>	<u>\$ 77,300</u>
GENERAL PROPERTY TAXES	239,232	-	-	-
OTHER TAXES	-	-	-	-
INTERGOVERNMENTAL GRANTS & AID	450,000	-	-	81,000
LICENSES & PERMITS	-	-	-	-
PUBLIC CHARGES FOR SERVICES	-	-	-	-
INTERGOVT CHARGES FOR SERVICES	603,181	-	-	-
MISCELLANEOUS REVENUE	439,375	5,714	80,000	-
OTHER FINANCING SOURCES	19,500	-	-	-
	<u>\$ 1,751,288</u>	<u>\$ 5,714</u>	<u>\$ 80,000</u>	<u>\$ 81,000</u>

HOUSING STOCK IMPROVEMENT FUND	ROOM TAX FUND	PUBLIC ACCESS FUND	RECYCLING FUND	EMS GRANT FUND	400 BLOCK FUND	TOTAL
-	49,276	42,104	118,246	-	22,000	1,375,703
2,500	-	8,690	567,260	-	23,000	952,706
-	-	2,210	16,645	10,000	5,000	96,355
-	-	-	10,500	-	-	11,000
25,000	546,776	-	-	-	-	571,776
-	-	22,000	-	-	-	35,000
-	174,721	-	-	-	-	234,721
\$ 27,500	\$ 770,773	\$ 75,004	\$ 712,651	\$ 10,000	\$ 50,000	\$ 3,277,261
-	-	-	564,007	-	-	803,239
-	880,000	-	-	-	-	880,000
-	-	-	147,000	10,000	-	688,000
-	-	57,000	-	-	-	57,000
-	-	-	-	-	16,000	16,000
-	-	3,650	-	-	-	606,831
25,000	-	7,425	600	-	-	558,114
-	-	-	-	-	34,000	53,500
\$ 25,000	\$ 880,000	\$ 68,075	\$ 711,607	\$ 10,000	\$ 50,000	\$ 3,662,684

COMMUNITY DEVELOPMENT FUND

MISSION:

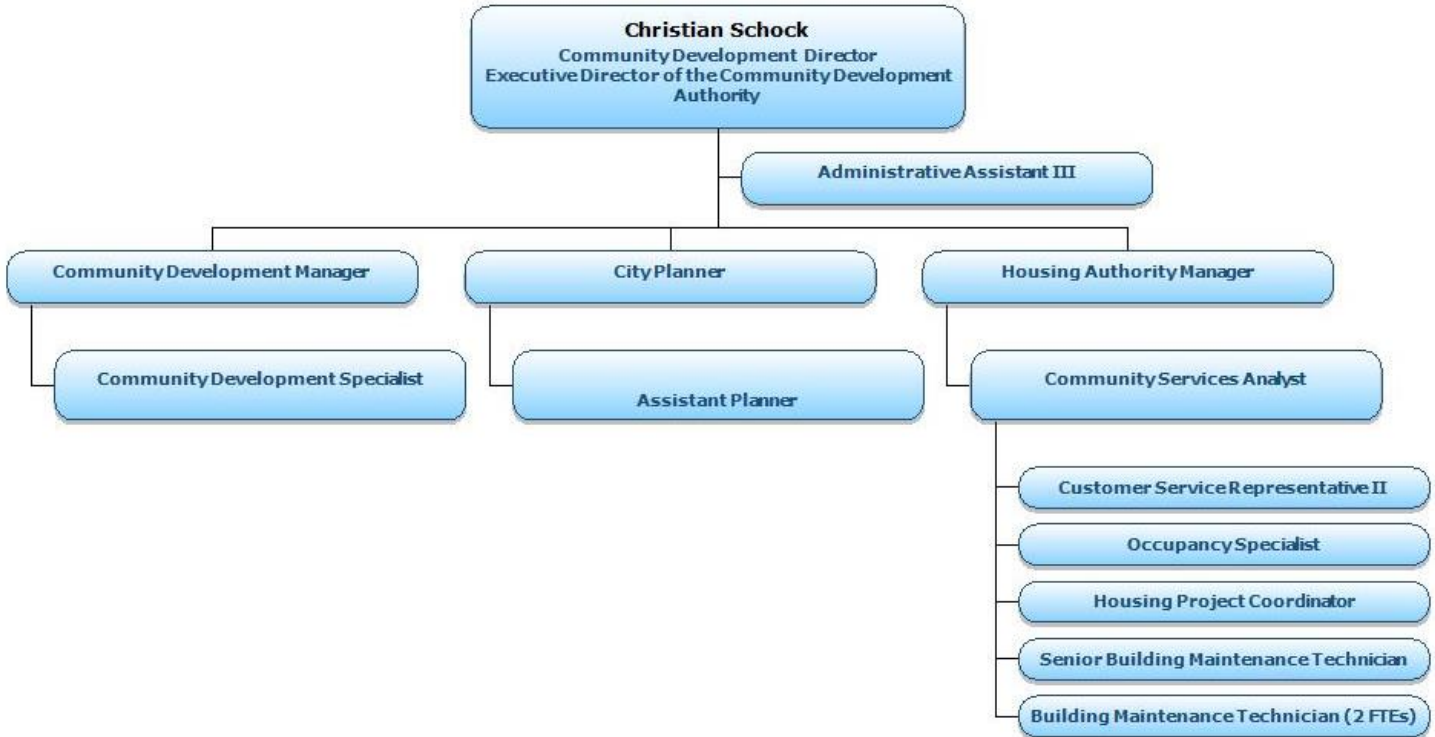
The Community, Planning and Economic Development Department:

- 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 seek 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, providing decent and safe housing for needy and senior residents.

ORGANIZATIONAL STRUCTURE:



STAFFING LEVELS:

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
TOTAL	14.00	14.00	14.00	13.75	13.75	12.75	12.00	12.00	12.00	11.75

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**

- Followed the first-ever Metro Economic Development Strategy process in collaboration with neighboring municipalities by working with the Greater Wausau Chamber of Commerce for the region’s first Economic Development Strategic Plan.
- Continued work on the major overhaul and complete re-write of the City’s Zoning Code, which followed the complete re-write of the City’s Comprehensive Plan in 2017-2018.
- Continued expansion of manufacturing jobs with economic development incentives for Composite Envisions and Applied Fab.
- Continued implementation of the award-winning Live It Up Wausau economic development homesteading program, closed on 70 loans to date.
- Continued strategic focus on the ‘diversification of housing typology’ which to date has included over 300 proposed or under construction new multifamily and urban formatted housing projects across the City including: Urban West, Sherman Street bungalows, Thomas Street Duplexes, River East Townhomes, Riverlife Phase 1, redevelopment of Mountain Lanes, etc.
- Multiple redevelopment RFPs for redevelopment- including the former Great Lakes Cheese and Wausau Chemical sites.
- Closed nearly all of the first phase of the City’s first market rate infill-housing redevelopment project- River East Brownstones; beginning of phase 2 with an additional 14 units.
- Continued strategy for moving the Wausau Center Mall forward, including proactively seeking new ownership, management and leadership; repositioning of the now vacant Sears building.
- Completed master plan process for the development of infrastructure for the Wausau Business Campus Expansion Area.
- Continued small business counseling and partnership with the Entrepreneurial and Education Center (EEC).
- Continued work with the Wausau Farmer’s Market and stakeholders visioning for potential South Riverfront improvements.
- Assisted directly with craft and creative economy projects and renovations including: the Whitewater Music Hall- at the former Mason’s Lodge, new/relocated Terradea and exterior of Shepard and Schaller- following the successful renovations of Downtown Grocery, Wausau Club and Hiawatha Depot projects in previous years.
- Continued partnership with MCDEVCO to facilitate gap financing needed by for- profit businesses.

- **Planning**

- Led 3 major area plans including the South Riverfront Area Plan, Towers Area Plan and update of the City’s River’s Edge Master Plan.
- Staffed the creation of 2 new City Commissions- the first Public Arts Commission and first Energy and Sustainability Commission along with continued support for Plan Commission, Historic Preservation Commission, and the Bicycle and Pedestrian Advisory Committee.
- Processed numerous rezoning and conditional use petitions through the City Plan Commission and Common Council.
- Continued work on the major overhaul and complete re-write of the City’s Zoning Code, which followed the complete re-write of the City’s Comprehensive Plan in 2017-2018.
- Continued work with the Wausau Historic Preservation Commission.
- Staffed a monthly citizen’s advisory committee focused on improving bicycle and pedestrian accommodations; coordinated proposed improvements with City staff.
- Provided planning input into transportation projects within the city, including those administered by the Wisconsin Department of Transportation.
- Represented the City of Wausau on the Metropolitan Planning Organization’s (MPO) Technical Advisory Committee (TAC).
- Assisted in reviews of annexation, subdivision, and development projects.
- 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 Homebuyer Counseling provided to new homeowners in the City.

COMMUNITY DEVELOPMENT FUND

- Assisted in the rehabilitation of homeowner properties throughout the City.
- Completed construction of single family home at 901 Stark Street using NSP funds and full renovation of a single family on Prospect Ave.
- 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.
- Partnered with Get Smart Wausau, a local financial education program which provides financial counseling and seminars.
- Funded sidewalk reconstruction with Block Grant funds.
- Assistance to non-profits including Big Brothers and Big Sisters, Children's Services Society, Salvation Army and Catholic Charities.
- Assisting with the Thomas Street expansion project with the demolitions and/or relocations/moving of homes/garages and the start of demolition at Great Lakes Cheese.
- Completed demolition of the former incubator building at 1300 Cleveland Ave.
- Integrated the Rapid Housing Program in conjunction with other local agencies to prevent homelessness.
- **Community Development Authority**
 - Completed new HVAC systems for Riverview Terrace
 - Established new Redevelopment Committee to look strategically at properties for acquisition and repositioning citywide.
 - Received high REACT scores on both Towers and scattered sites.
 - Housing Choice Voucher Program contributed roughly \$900k in rental assistance.
 - Exterior renovations and new roofs on a variety of scattered site homes.
 - Offered Riverview Tower tenants educational offerings including computer classes and health and wellness initiatives.
 - Continued environmental clean-up efforts at 2102 North Second Street, successful RFP to Bridge Community Clinic.
 - Continued environmental clean-up efforts at 303-305 South Second Avenue.

GOALS AND OBJECTIVES:

Economic Development

The City of Wausau strives to be a dynamic, successful, diversified and sustainable community where citizens are actively engaged and businesses proud to invest. The City's economic development efforts must:

- Encourage business expansion, retention and vertical integration, especially in our competitive sectors such as manufacturing, information technology, insurance, healthcare, and construction materials.
- Support craft industry and a maker economy which highlights our strengths in local food, value-added agricultural processing, consumer packaging, millwork, locally-owned specialty retail, outdoor recreation, the visual and performing arts, and entertainment.
- Enhance urban amenities with a focus on creating place-based experiences and support local entrepreneurs seeking to provide experiences that are new and unique in the region.
- Ensure more diversified housing choices and affordable homeownership opportunities including both more affordable and higher-end rental offerings, more infill development in existing neighborhoods, greater resources for the preservation of historic properties, and the promotion of walkability and complete streets.
- Develop quality public infrastructure and municipal services which supports business expansion and improves quality of life indicators including education, health, recreation and citizenship.
- Collaborate with our peer regional municipalities, corporate partners, and local nonprofits and foundations to develop and commit to a shared economic vision of our region.
- Embrace economic and social diversity which especially engages both local youth and aging populations, promotes infrastructure and housing well suited to both populations, and opening new opportunities for local entrepreneurship.

COMMUNITY DEVELOPMENT FUND

- Enhance our physical and natural environments, increase connections to public assets, build appreciation for efforts that engage the Wisconsin River and Downtown.
- Foster a knowledge-based economy which values both professional and technical skill development along with personal intellectual growth

Planning

The City of Wausau is committed to quality planning and design which sets a foundation for development and investment. The City's planning goals are:

- Protect and enhance the quality of significant natural resources.
- Preserve historic sites and support cultural opportunities for community residents.
- Plan for future high quality utilities, public infrastructure and community facilities to be provided in a cost-effective and cost-efficient manner.
- Provide a safe, efficient and diverse transportation network that will facilitate the movement of people and goods throughout the community.
- Strengthen downtown Wausau as the heart of the City and surrounding region, support corridor and neighborhood revitalization efforts.
- Balance the land use needs of the community to maximize resources potential for taxable value, ecological preservation and enhancing local quality of life.
- Strengthen and expand cooperative activities with all levels of government and engaged civic dialogue to improve the provision of public services and facilities.

Community Development Department (CDD) Housing and Neighborhoods

The City of Wausau assists those in need with programs that target transitional neighborhoods, assist homeowners with crucial repairs, and empower small businesses. The City's community development efforts must:

- Preserve the housing stock with low interest loans for property owners and landlords for necessary repairs and property maintenance which helps stabilize neighborhoods.
- Promote homeownership and homesteading activities with low interest loans to assist the purchasing of owner-occupied homes within the City of Wausau.
- Support the development of Neighborhood Associations through local capacity building and funding for public improvements throughout qualifying census tract neighborhoods.
- Partner with non-profit organizations whose programs assist and empower lower income residents and promote the ideals of a 'housing first' agenda.
- Preserve and rehabilitate historic and commercial buildings with low interest loans for business owners for necessary façade improvements.
- Encourage infill construction and renovation of historic properties which increases diversification and choice for both market rate and affordable housing options.

Community Development Authority (CDA) Housing and Property Redevelopment

The City of Wausau provides quality housing options to elderly, disabled and low income residents in a variety of locations and formats through the Wausau Community Development Authority (WCDA) and assists in the redevelopment of challenged sites. The mission of the Authority is to:

- Ensure decent, safe and affordable housing choices and increased opportunities, especially for those who are elderly, disabled and/or low income.
- Link residents to community services and education by focusing on programs that enrich the quality of life, promote self-sufficiency, increase community involvement and support successful tenancies.
- Preserve, maintain and expand affordable housing specifically for residents in need by ensuring equal opportunity, implementing Affirmatively Further Fair Housing (AFFH) goals, furthering Violence Against Women Act (VAWA) goals, and related strategies of the US Department of Housing and Urban Development (HUD).
- Assist in the proactive redevelopment of problem and challenged properties.

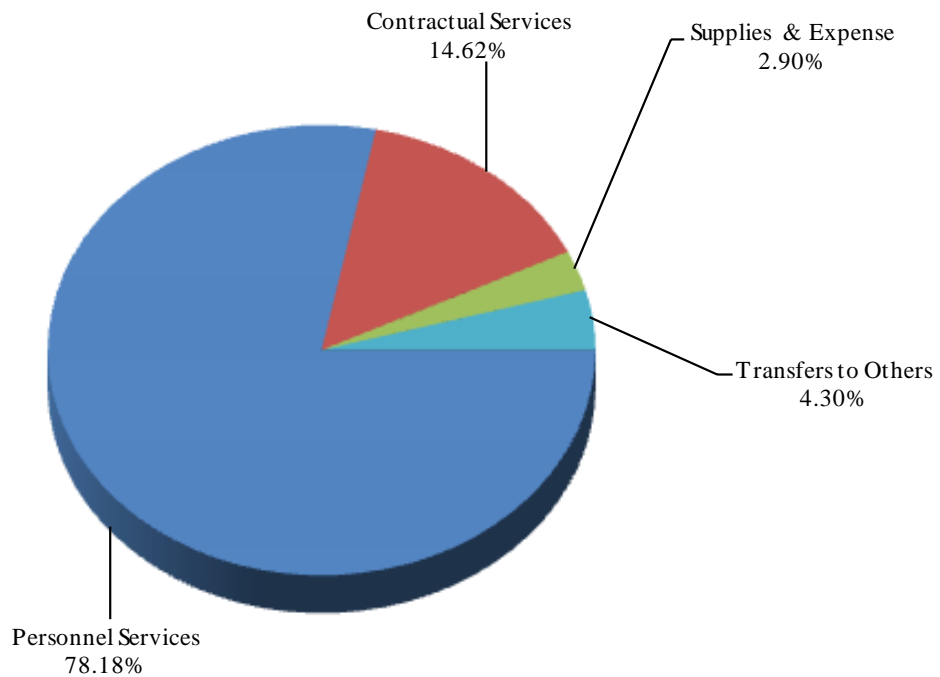
COMMUNITY DEVELOPMENT FUND

FUNDING:

Department is funded through a variety of sources including the tax levy, federal grants, program income, loan repayments, Tax Incremental Finance District (TID) funding, local foundations, and investment income. HUD Community Development Block Grant and HUD Public Housing Funds, along with TID funding, continues to be the cornerstone of the department's funding.

COMMUNITY DEVELOPMENT FUND

COMBINED DEPARTMENT BUDGET:



BUDGET SUMMARY								
	2017	2018	2019			2020		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 1,012,586	\$ 1,126,973	\$ 1,038,308	\$ 1,038,308	\$ 1,041,347	\$ 1,090,770	\$ 1,090,770	\$ 1,090,770
Contractual Services	1,100,077	1,002,901	285,000	285,000	175,000	204,000	204,000	204,000
Supplies & Expense	33,659	26,116	41,250	41,250	3,000	39,900	39,900	39,900
Grants & Contributions	249,465	242,481	-	-	-	-	-	-
Transfers to Others	210,878	247,961	86,200	86,200	114,500	60,000	60,000	60,000
Total Expenses	\$ 2,606,665	\$ 2,646,432	\$ 1,450,758	\$ 1,450,758	\$ 1,333,847	\$ 1,394,670	\$ 1,394,670	\$ 1,394,670
Taxes	\$ 191,375	\$ 210,187	\$ 215,085	\$ 215,085	\$ 215,085	\$ 268,000	\$ 239,232	\$ 239,232
Intergvtl Grants & Aids	516,561	872,391	-	-	-	450,000	450,000	450,000
Intergvtl Charges for Services	672,221	755,962	777,872	777,872	732,985	603,181	603,181	603,181
Miscellaneous	884,475	866,308	489,015	489,015	470,161	439,375	439,375	439,375
Transfers From Other Funds	110,878	102,097	89,700	89,700	166,500	19,500	19,500	19,500
Total Revenues	\$ 2,184,135	\$ 2,806,945	\$ 1,571,672	\$ 1,571,672	\$ 1,584,731	\$ 1,780,056	\$ 1,751,288	\$ 1,751,288

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

Spending is based on actual grants received, loan repayments and accumulated funds on hand. The budget is a representation of past experience and anticipated entitlements. The general property tax allocated funds the City Planner, Assistant Planner and related expenses and an increasing contribution for the Community Development Director.

COMMUNITY DEVELOPMENT FUND

CDBG Entitlements are recommended annually by the Block Grant Advisory Board. The advisory board has not yet made recommendations for 2020.

CDBG Entitlements	2012	2013	2014	2015	2016	2017	2018	2019
HOUSING - Housing Rehabilitation Program	180,000	115,000	150,000	150,000	150,000	90,000	56,950	65,000
HOUSING - City	10,000							
PUBLIC FACILITIES & IMPROVEMENTS - Streets	100,000	115,000	100,000	100,000	125,000	100,000	150,000	134,790
PUBLIC FACILITIES & IMPROVEMENTS - Lighting				41,555				
PUBLIC FACILITIES & IMPROVEMENTS - Neighborhood Prgm Acct		47,000	50,000	25,000	30,000	30,000		
PUBLIC FACILITIES & IMPROVEMENTS - Oak Island Park								138,000
SLUM AND BLIGHT - Blight Elimination	25,000	25,000	30,000			50,000	75,000	
ECONOMIC DEVELOPMENT - Economic Development	75,000	80,000	50,000	35,000	35,000	93,049	100,000	75,000
ECONOMIC DEVELOPMENT - Commerical Rehabilitation Program	20,000							
ECONOMIC DEVELOPMENT - Brownfield Revolving Loan Fund	20,000	20,000	25,000	50,000	27,990			
PUBLIC SERVICE - Catholic Charities - Warming Center			8,000	5,000	5,000			
PUBLIC SERVICE - Adaptive Communities, Inc.							15,000	15,000
PUBLIC SERVICE - Fair Housing (CDD)		2,000						
PUBLIC SERVICE - Salvation Army	5,000			15,000	15,000	10,000	15,000	
PUBLIC SERVICE - Randlin								
PUBLIC SERVICE - Childrens Society - Family Resource			8,000	15,000	20,000			
PUBLIC SERVICE - Project Step Up Catholic Charities				5,000	10,000	9,000		
PUBLIC SERVICE - YWCA	6,000	10,000	9,000	16,000				
PUBLIC SERVICE - Big Brothers Big Sisters of NC Wisconsin				5,000	8,000	9,000		
PUBLIC SERVICE - Wheels to Work	10,000		8,000			5,000		
PUBLIC SERVICE - Women in Action	5,000							
PUBLIC SERVICE - United Way Ready to Read	5,000							
PUBLIC SERVICE - St. Vincent de Paul			10,000					
PUBLIC SERVICE - Hand in Hand Housing					20,000	20,000	20,000	
PUBLIC SERVICE - Catholic Charities Beyond Shelter						10,000	10,000	10,000
PUBLIC SERVICE - Hmong American Center						10,000	15,000	19,000
PUBLIC SERVICE - Open Door of Marathon County						10,000	10,000	14,000
PUBLIC SERVICE - LENA program - Head Start								11,000
ADMINISTRATION	115,000	103,000	112,000	115,600	111,497	111,500	116,700	116,000
TOTAL	\$ 576,000	\$ 517,000	\$ 560,000	\$ 578,155	\$ 557,487	\$ 557,549	\$ 583,650	\$ 597,790

FUND BALANCE HISTORY AND PROJECTIONS:

2018	\$3,814,720
2017:	\$3,653,207
2016:	\$3,884,363
2015:	\$4,089,780
2014:	\$3,434,969
2013:	\$3,207,394
2012:	\$3,127,379

COMMUNITY DEVELOPMENT FUND

FUNDING:

Department is funded through a variety of sources including the tax levy, federal grants, program income, loan repayments, Tax Incremental Finance District (TID) funding, local foundations, and investment income. HUD Community Development Block Grant and HUD Public Housing Funds, along with TID funding, continues to be the cornerstone of the department's funding.

COMBINING BUDGET - COMMUNITY DEVELOPMENT FUNDS:

	GRANTS FUND	HUD MORTGAGE FUND	DLAD MORTGAGE FUND	HCRI PROGRAM FUND	WRRP REHAB FUND	HOME PROGRAM INCOME FUND	HOME RENTAL REHAB FUND	HOME ADMIN FUND	NEIGHBOR HOOD STABILIZATION FUND	WRRP ADMIN FUND
PERSONAL SERVICE	1,090,770	-	-	-	-	-	-	-	-	-
CONTRACTUAL SERVICES	59,000	75,000	5,000	-	5,000	60,000	-	-	-	-
SUPPLIES & EXPENSE	36,750	-	-	3,150	-	-	-	-	-	-
GRANTS AND CONTRIBUTIONS	-	-	-	-	-	-	-	-	-	-
OTHER FINANCING USES	-	26,000	-	-	-	6,000	10,000	18,000	-	-
TOTAL EXPENSES	1,186,520	101,000	5,000	3,150	5,000	66,000	10,000	18,000	-	-
GENERAL PROPERTY TAXES	239,232	-	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL GRANTS	838,750	-	-	-	-	-	-	-	-	-
INTERGOVT CHARGES FOR SRVS	603,181	-	-	-	-	-	-	-	-	-
MISCELLANEOUS REVENUE	-	132,000	900	12,075	47,000	116,000	122,000	400	9,000	-
OTHER FINANCING SOURCES	-	-	-	-	-	-	-	15,000	-	4,500
TOTAL REVENUES	1,681,163	132,000	900	12,075	47,000	116,000	122,000	15,400	9,000	4,500

Budget does not include entitlement allocations yet to be determined.

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
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%
2015	\$1,435,687	(\$478,849)	-25.01%
2014	\$1,914,536	\$328,650	20.72%
2013	\$1,585,886	(\$49,140)	-3.01%
2012	\$1,635,026	\$1,788	0.11%
2011	\$1,633,238	(\$27,135)	-1.63%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2020	\$1,512,056	\$155,469	11.46%
2019	\$1,356,587	(\$257,771)	-15.97%
2018	\$1,614,358	\$12,192	0.76%
2017	\$1,602,166	(\$405,058)	-20.18%
2016	\$2,007,224	\$435,552	27.71%
2015	\$1,571,672	(\$42,866)	-2.66%
2014	\$1,614,538	\$154,538	10.59%
2013	\$1,460,000	(\$175,026)	-10.71%
2012	\$1,635,026	\$1,788	0.11%
2011	\$1,633,238	(\$27,135)	-1.63%

ECONOMIC DEVELOPMENT FUND

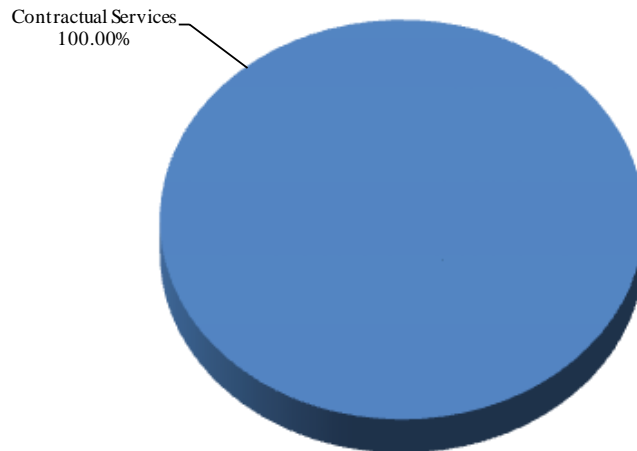
MISSION:

To provide financial resources to promote economic development including but not limited to the expansion of the City’s Business Campus and other economic development activities.

RESPONSIBILITIES:

This cost center provides financial resources for the operation and maintenance of the business campus and the revolving land account along with other economic development activities. Typical maintenance expenses include signage repair. This fund also finances economic development and business recruiting activity that are not TID eligible costs.

BUDGET:



BUDGET SUMMARY									
	2017	2018	2019			2020			
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted	
Contractual Services	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Supplies and Expense	-	-	\$ -	\$ -	\$ -	\$ -	-	-	-
Grants & Contributions	600	600	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Transfers to Other Funds	-	-	-	-	-	-	-	-	-
Total Expenses	\$ 600	\$ 600	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	5,000	5,000	5,000
Miscellaneous	\$ 1,200	\$ 1,200	\$ 5,817	\$ 5,817	\$ 5,714	\$ 5,714	\$ 5,714	\$ 5,714	\$ 5,714
Other Financing Sources	-	-	-	-	-	-	-	-	-
Total Revenues	\$ 1,200	\$ 1,200	\$ 5,817	\$ 5,817	\$ 5,714	\$ 5,714	\$ 5,714	\$ 5,714	\$ 5,714

BUDGET HIGHLIGHTS :

The 2020 has a minimal amount established for professional services.

ECONOMIC DEVELOPMENT FUND

FUND BALANCE HISTORY AND PROJECTIONS:

2019 Projected	\$288,369
2018	\$289,186
2017	\$316,805
2016	\$316,205
2015	\$311,285
2014	\$375,403
2013	\$410,458
2012	\$547,844

*\$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	
		DOLLAR	PERCENT
2020	\$5,000	\$0	0.00%
2019	\$5,000	\$0	0.00%
2018	\$5,000	\$0	0.00%
2017	\$5,000	(\$1,000)	-16.67%
2016	\$6,000	\$1,000	20.00%
2015	\$5,000	\$0	0.00%
2014	\$5,000	(\$4,000)	-44.44%
2013	\$9,000	\$0	0.00%
2012	\$9,000	\$0	0.00%
2011	\$9,000	(\$81,000)	-90.00%

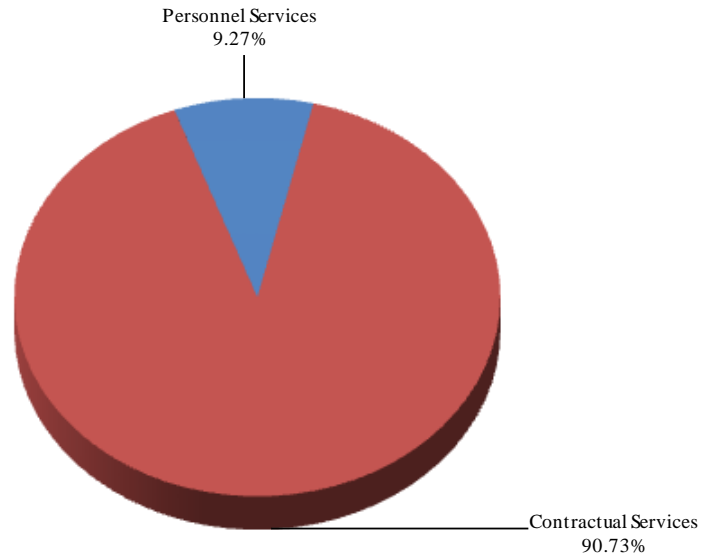
YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2020	\$5,714	(\$103)	-1.77%
2019	\$5,817	\$5,817	
2018	\$0	(\$819,250)	-100.00%
2017	\$819,250	\$819,250	
2016	\$0	\$0	0.00%
2015	\$0	\$0	100.00%
2014	\$0	(\$9,000)	-100.00%
2013	\$9,000	\$8,900	8900.00%
2012	\$100	\$0	0.00%
2011	\$100	(\$16,400)	0.00%

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.

BUDGET:



BUDGET SUMMARY								
	2017	2018	2019			2020		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 13,232	\$ 13,285	\$ 14,307	\$ 14,307	\$ 14,307	\$ 14,307	\$ 14,307	\$ 14,307
Contractual Services	178,628	100,391	135,056	135,056	99,745	140,056	140,056	140,056
Total Expenses	\$ 191,860	\$ 113,676	\$ 149,363	\$ 149,363	\$ 114,052	\$ 154,363	\$ 154,363	\$ 154,363
Miscellaneous	\$ 204,419	\$ 124,319	\$ 142,410	\$ 142,410	\$ 124,410	\$ 80,000	\$ 80,000	\$ 80,000
Total Revenues	\$ 204,419	\$ 124,319	\$ 142,410	\$ 142,410	\$ 124,410	\$ 80,000	\$ 80,000	\$ 80,000

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

This fund accumulates costs associated with the monitoring of the site. Revenue represents insurance payments.

ENVIRONMENTAL CLEAN UP FUND

FUND BALANCE HISTORY AND PROJECTIONS:

2019 Projected:	\$1,786,387
2018	\$1,776,029
2017	\$1,765,386
2016	\$1,752,827
2015	\$1,714,811
2014	\$1,685,936
2013	\$1,810,082
2012	\$1,798,349

\$1,239,432 of the fund balance is reserved for an outstanding advance to TID #3 for the riverfront renewal project.

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2020	\$154,363	\$5,000	3.35%
2019	\$149,363	(\$4,224)	-2.75%
2018	\$153,587	(\$15,394)	-9.11%
2017	\$168,981	\$100,000	144.97%
2016	\$68,981	(\$1,000)	-1.43%
2015	\$69,981	(\$79,382)	-299.78%
2014	\$149,363	\$122,883	464.06%
2013	\$26,480	Newly budgeted	

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2020	\$80,000	(\$62,410)	-43.82%
2019	\$142,410	\$62,410	78.01%
2018	\$80,000	\$0	0.00%
2017	\$80,000	\$17,590	28.19%
2016	\$62,410	\$0	0.00%
2015	\$62,410	\$0	0.00%
2014	\$62,410	\$0	0.00%
2013	\$62,410	Newly budgeted	

HAZARDOUS MATERIALS CONTRACT FUND

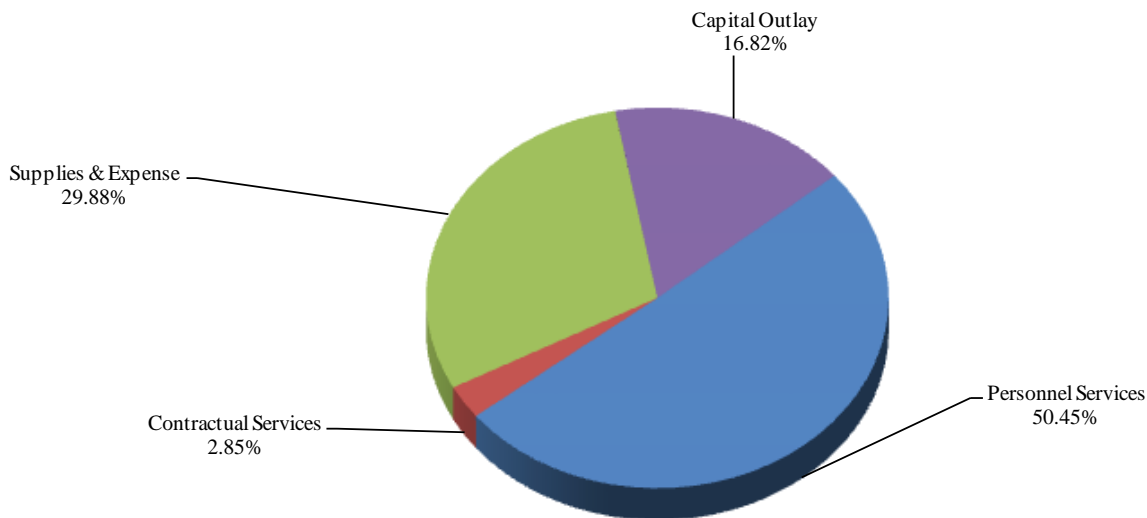
MISSION:

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

	2017		2018		2019			2020	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted	
Personnel Services	\$ 37,951	\$ 35,557	\$ 39,000	\$ 39,000	\$ 36,000	\$ 39,000	\$ 39,000	\$ 39,000	
Contractual Services	348	595	2,500	2,500	2,200	2,200	2,200	2,200	
Supplies & Expense	16,645	87,180	17,750	17,750	23,500	23,100	23,100	23,100	
Capital Outlay	-	-	11,000	11,000	-	13,000	13,000	13,000	
Total Expenses	\$ 54,944	\$ 123,332	\$ 70,250	\$ 70,250	\$ 61,700	\$ 77,300	\$ 77,300	\$ 77,300	
Intergovt Grants & Aid	\$ 81,000	\$ 95,880	\$ 81,000	\$ 81,000	\$ 81,000	\$ 81,000	\$ 81,000	\$ 81,000	
Miscellaneous Revenue	12,250	6,638							
Total Revenues	\$ 93,250	\$ 102,518	\$ 81,000	\$ 81,000	\$ 81,000	\$ 81,000	\$ 81,000	\$ 81,000	

HAZARDOUS MATERIALS CONTRACT FUND

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The budget reflects a continuation of the program which is funded by the State.

FUND BALANCE HISTORY AND PROJECTIONS:

2019Projected	\$199,365
2018	\$180,065
2017	\$200,879
2016	\$162,573
2015	\$129,788
2014	\$ 94,079
2013	\$ 90,898
2012	\$132,991

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2020	\$77,300	\$7,050	10.04%
2019	\$70,250	\$34,650	97.33%
2018	\$35,600	(\$18,120)	-33.73%
2017	\$53,720	(\$32,547)	-37.73%
2016	\$86,267	\$12,937	17.64%
2015	\$73,330	\$3,080	4.38%
2014	\$70,250	\$0	0.00%
2013	\$70,250	\$47,293	206.01%
2012	\$22,957	(\$100,375)	-81.39%
2011	\$123,332	\$6,350	5.43%

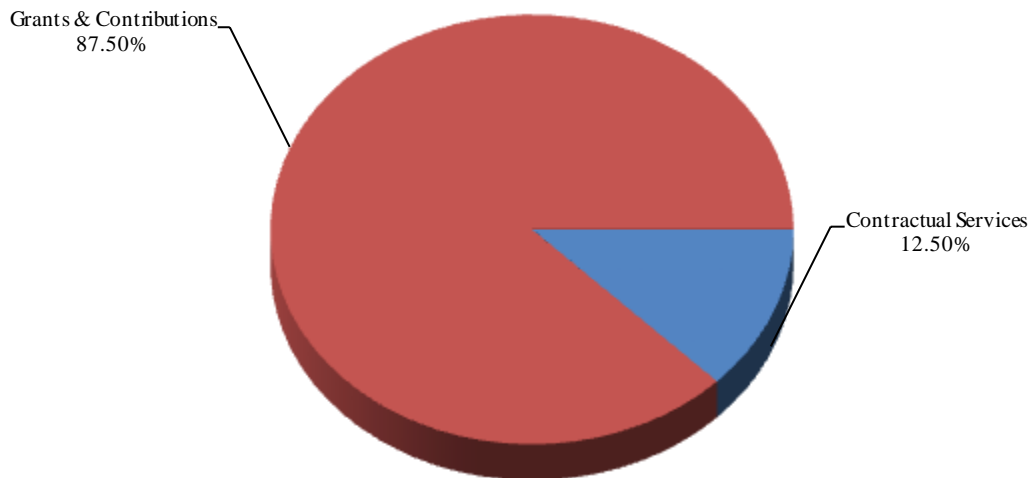
YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2020	\$81,000	\$0	0.00%
2019	\$81,000	\$0	0.00%
2018	\$81,000	\$0	0.00%
2017	\$81,000	\$0	0.00%
2016	\$81,000	\$0	0.00%
2015	\$81,000	\$0	0.00%
2014	\$81,000	\$0	0.00%
2013	\$81,000	\$81,000	0.00%
2012	\$0	(\$105,332)	0.00%
2011	\$105,332	\$0	0.00%

HOUSING STOCK IMPROVEMENT FUND

MISSION:

The City of Wausau Common Council, pursuant to Wisconsin Tax Increment District Law committed the final year of increment from Tax Increment District Number Two to the improvement of housing stock in the City. The law dictates that 75% of the monies support affordable housing. Within the Statute, affordable housing is defined as housing that costs a household no more than 30% of the household's gross monthly income. The other 25% of proceeds may be used to improve the city's housing stock.

BUDGET:



BUDGET SUMMARY									
	2017	2018	2019			2020			
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted	
Contractual Services	\$ 336,828	\$ 198,009	\$ 2,500	\$ 2,500	\$ 72,307	\$ 2,500	\$ 2,500	\$ 2,500	
Grants & Contributions	-	-	17,500	17,500	20,000	25,000	25,000	25,000	
Other Financing Uses	-	-	-	-	-	-	-	-	
Total Expenses	\$ 336,828	\$ 198,009	\$ 20,000	\$ 20,000	\$ 92,307	\$ 27,500	\$ 27,500	\$ 27,500	
Intergovtl Grants/Aids	\$ 124,124	\$ 149,091	\$ -	\$ -	\$ 66,343	\$ -	\$ -	\$ -	
Miscellaneous Revenues	41,102	39,894	20,000	20,000	72,000	25,000	20,000	20,000	
Total Revenues	\$ -	\$ 188,985	\$ 20,000	\$ 20,000	\$ 138,343	\$ 25,000	\$ 20,000	\$ 20,000	

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The Live It Up loan program, the DNR lead abatement program and other activities related to the housing stock improvement activity funded with the final increment of Tax Increment District Number Two and DNR grants are

HOUSING STOCK IMPROVEMENT FUND

accounted for in this fund. In addition, the Common Council authorized a \$250,000 loan to Blenker Development for the construction of housing on Third Street. This payment was disbursed in 2018 and will be replenished with TID #12 increment. The funding of the Blenker project represents an interfund loan. The 2020 budget represents Live It Up loans which are contingent upon loan repayments.

FUND BALANCE HISTORY AND PROJECTIONS:

2019 Projected	\$	105,393
2018	\$	59,357
2017	\$	318,381
2016	\$	490,183
2015	\$	629,083
2014	\$	633,390

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2020	\$27,500	\$7,500	37.50%
2019	\$20,000	(\$250,000)	-92.59%
2018	\$270,000	\$255,000	100.00%
2017	\$15,000	\$15,000	100.00%
2016	\$0	\$0	0.00%
2015	\$0	\$0	0.00%
2014	\$0	New Fund	

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2020	\$20,000	\$0	0.00%
2019	\$20,000	\$0	100.00%
2018	\$20,000	\$7,000	100.00%
2017	\$13,000	\$13,000	100.00%
2016	\$0	\$0	0.00%
2015	\$0	\$0	0.00%
2014	\$0	New Fund	

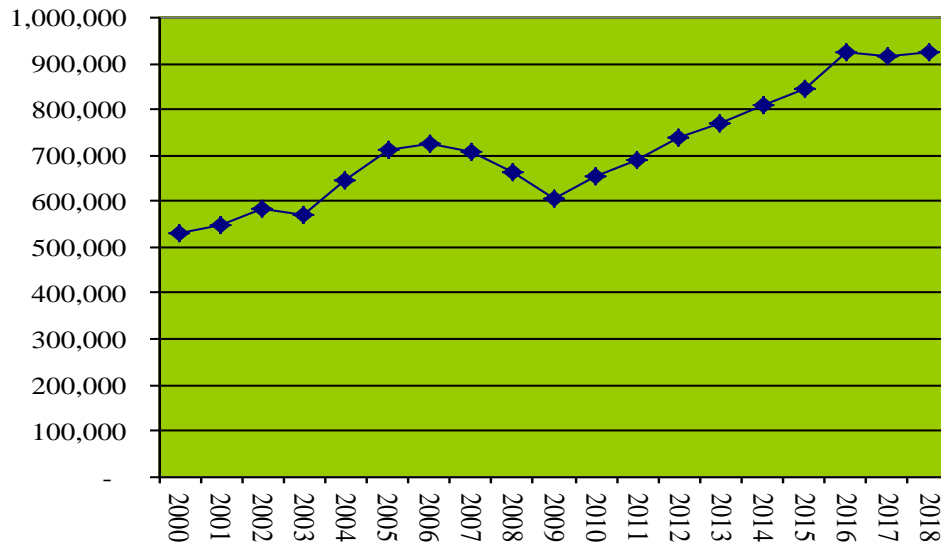
ROOM TAX FUND

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.

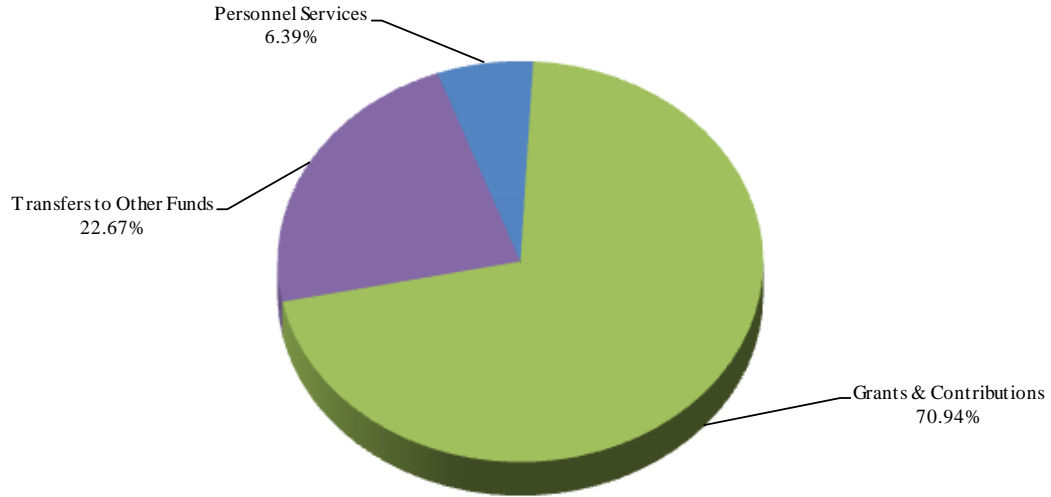


BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The Wisconsin legislature enacted Act55 which significantly changed the expenditure and control of room tax revenues beginning 1/1/2017. Highlights of the new 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
- The City convened a Room Tax Commission, entered into a contract with the CVB and developed a tourism grant program that complied with State Law.

BUDGET:



BUDGET SUMMARY								
	2017	2018	2019			2020		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ -	\$ 21,526	\$ 53,576	\$ 53,576	\$ 21,700	\$ 49,276	\$ 49,276	\$ 49,276
Contractual Services	16,225	12,637	26,600	26,600	13,000	-	-	-
Grants & Contributions	679,703	635,966	546,776	603,906	613,656	546,776	546,776	546,776
Transfers to Other Funds	269,000	259,781	195,355	195,355	195,355	174,721	174,721	174,721
Total Expenses	\$ 964,928	\$ 929,910	\$ 822,307	\$ 879,437	\$ 843,711	\$ 770,773	\$ 770,773	\$ 770,773
Taxes	\$ 917,186	\$ 926,024	\$ 880,000	\$ 880,000	\$ 930,000	\$ 880,000	\$ 880,000	\$ 880,000
Miscellaneous Revenue								
Total Revenues	\$ 917,186	\$ 926,024	\$ 880,000	\$ 880,000	\$ 930,000	\$ 880,000	\$ 880,000	\$ 880,000

The Room Tax Commission has not concluded their budget work for 2020. This budget includes 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.

ROOM TAX FUND

CONTINUING APPROPRIATION RECIPIENTS:

	BUDGET	
	2019	2020
970.0720.7202 - HISTORICAL SOCIETY DONATION	20,495	20,495
970.0720.7203 - PERF ARTS FOUND- GRAND THEATER	44,407	44,407
970.0720.7205 - WAUSAU CONCERT BAND DONATION	6,832	6,832
970.0720.7210 - WAUSAU AREA EVENTS	70,026	70,026
970.0720.7213 - CENTER FOR THE VISUAL ARTS	10,248	10,248
970.0720.7224 - LEIGH YAWKEY MUSEUM RACK CARDS	29,377	29,377
970.0720.7234 - MAIN STREET PROGRAM	26,591	26,591

FUND BALANCE HISTORY AND PROJECTIONS:

2019 Projected	\$127,747
2018	\$41,458
2017	\$45,345
2016	\$93,087
2015	\$82,126
2014	\$89,436
2013	\$130,525
2012	\$87,604

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2020	\$770,773	(\$51,534)	-6.27%
2019	\$822,307	\$3,699	0.45%
2018	\$818,608	\$494,621	152.67%
2017	\$323,987	(\$479,103)	-59.66%
2016	\$803,090	\$53,810	7.18%
2015	\$749,280	(\$73,027)	-8.88%
2014	\$822,307	\$134,853	19.62%
2013	\$687,454	\$0	0.00%
2012	\$687,454	\$72,454	11.78%
2011	\$615,000	\$15,000	2.50%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2020	\$880,000	\$0	0.00%
2019	\$880,000	\$5,000	0.57%
2018	\$875,000	\$0	0.00%
2017	\$875,000	\$125,000	16.67%
2016	\$750,000	\$23,000	3.16%
2015	\$727,000	(\$153,000)	-17.39%
2014	\$880,000	\$185,000	26.62%
2013	\$695,000	\$35,000	5.30%
2012	\$660,000	\$45,000	7.32%
2011	\$615,000	\$15,000	2.50%

PUBLIC ACCESS CABLE FUND

MISSION:

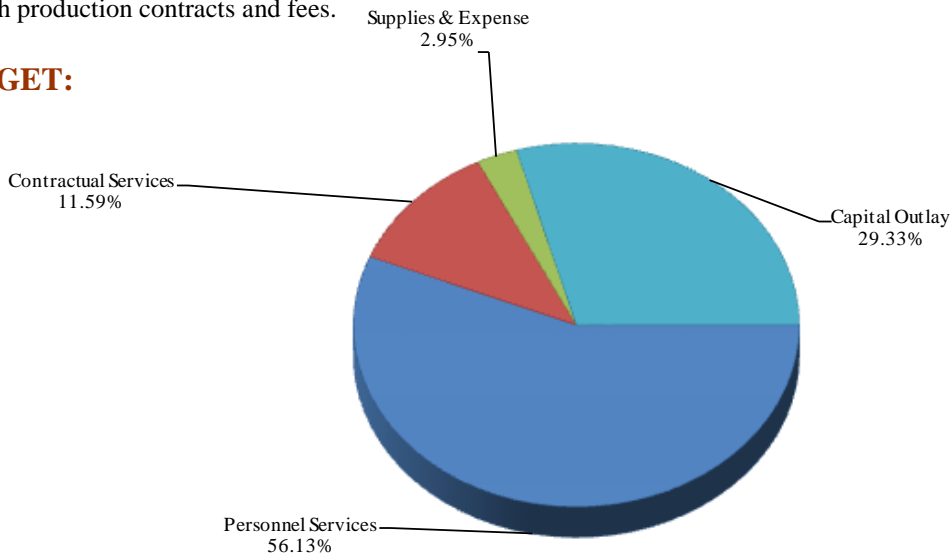
To provide the local community a means of expression through access via television and internet video. Freedom of speech, expression, ideas, personalities, and events shall be promoted to the greatest extent possible consistent with local recognized standards, available resources, guidelines and policies as directed for public access. All programming on the public channel will be locally sponsored or be of community interest. 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 creating programming on the Public Access Television Channels and the internet. The costs within this fund include all video production related costs. Production funding is acquired through production contracts and fees.

BUDGET:



BUDGET SUMMARY									
	2017		2018		2019			2020	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted	
Personnel Services	\$ 46,454	\$ 43,670	\$ 36,950	\$ 36,950	\$ 40,000	\$ 42,104	\$ 42,104	\$ 42,104	
Contractual Services	7,323	7,910	8,690	8,690	3,225	8,690	8,690	8,690	
Supplies & Expense	1,957	1,119	2,210	2,210	1,850	2,210	2,210	2,210	
Fixed Charges	210	294	-	-	-	-	-	-	
Capital Outlay	10,865	17,132	17,000	18,439	14,000	22,000	22,000	22,000	
Total Expenses	\$ 66,809	\$ 70,125	\$ 64,850	\$ 66,289	\$ 59,075	\$ 75,004	\$ 75,004	\$ 75,004	
Licenses/Permits	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 57,000	\$ 57,000	\$ 57,000	
Intergovt Charges	6,000	3,450	9,850	9,850	3,450	3,650	3,650	3,650	
Miscellaneous	8,616	7,493	9,850	9,850	10,850	7,425	7,425	7,425	
Total Revenues	\$ 69,616	\$ 65,943	\$ 64,850	\$ 64,850	\$ 69,300	\$ 68,075	\$ 68,075	\$ 68,075	

PUBLIC ACCESS CABLE FUND

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The 2020 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:

2019 Projected	\$11,664
2018	\$1,439
2017	\$5,619
2016	\$2,812
2015	\$17,543
2014	\$5,764
2013	\$3,643
2012	\$572

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2020	\$75,004	\$10,154	15.66%
2019	\$64,850	(\$12,157)	-15.79%
2018	\$77,007	\$16,773	27.85%
2017	\$60,234	\$8,734	16.96%
2016	\$51,500	(\$13,350)	-20.59%
2015	\$64,850	\$25,660	65.48%
2014	\$39,190	(\$8,000)	-16.95%
2013	\$47,190	\$47,190	0.00%
2012	\$0	\$0	0.00%
2011	\$0	(\$42,043)	-100.00%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2020	\$68,075	\$3,225	4.97%
2019	\$64,850	(\$10,450)	-13.88%
2018	\$75,300	\$0	0.00%
2017	\$75,300	\$15,000	24.88%
2016	\$60,300	(\$4,550)	-7.02%
2015	\$64,850	\$25,660	65.48%
2014	\$39,190	\$2,000	5.38%
2013	\$37,190	\$37,190	100.00%
2012	\$0	\$0	0.00%
2011	\$0	(\$38,240)	0.00%

RECYCLING FUND

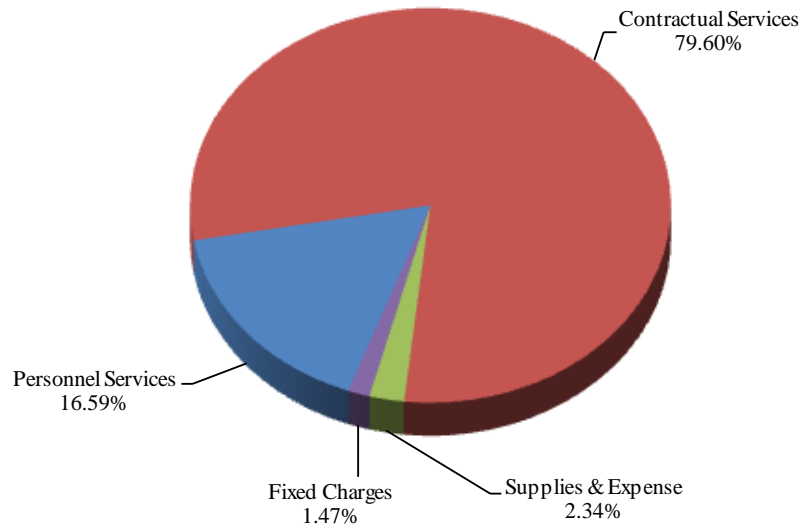
MISSION:

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

	2017	2018	2019			2020		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 101,170	\$ 90,901	\$ 103,450	\$ 103,450	\$ 119,206	\$ 118,246	\$ 118,246	\$ 118,246
Contractual Services	586,634	546,605	581,253	581,253	558,260	567,260	567,260	567,260
Supplies & Expense	26,422	16,405	15,941	15,941	16,000	16,645	16,645	16,645
Fixed Charges	9,000	9,000	10,000	10,000	10,500	10,500	10,500	10,500
Total Expenses	\$ 723,226	\$ 662,911	\$ 710,644	\$ 710,644	\$ 703,966	\$ 712,651	\$ 712,651	\$ 712,651
Taxes	\$ 487,763	\$ 517,451	\$ 562,744	\$ 562,744	\$ 562,744	\$ 564,007	\$ 564,007	\$ 564,007
Intergovt Charges	147,041	147,017	147,000	147,000	147,177	147,000	147,000	147,000
Miscellaneous	1,185	848	900	900	800	600	600	600
Other Financing Sources	73,000	20,000	-	-	-	-	-	-
Total Revenues	\$ 708,989	\$ 685,316	\$ 710,644	\$ 710,644	\$ 710,721	\$ 711,607	\$ 711,607	\$ 711,607

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%.

FUND BALANCE HISTORY AND PROJECTIONS:

2019 Projected	\$15,069
2018	\$8,314
2017	(\$14,091)
2016	\$147
2015	\$1,165
2014	\$2,701

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2020	\$712,651	\$2,007	0.28%
2019	\$710,644	\$44,557	6.69%
2018	\$666,087	\$29,688	4.67%
2017	\$636,399	\$26,234	4.30%
2016	\$610,165	(\$55,410)	-8.33%
2015	\$665,575	\$19,251	2.98%
2014	\$646,324	\$24,358	3.92%
2013	\$621,966	(\$38,654)	-5.85%
2012	\$660,620	\$38,620	6.21%
2011	\$622,000	(\$33,282)	-5.08%

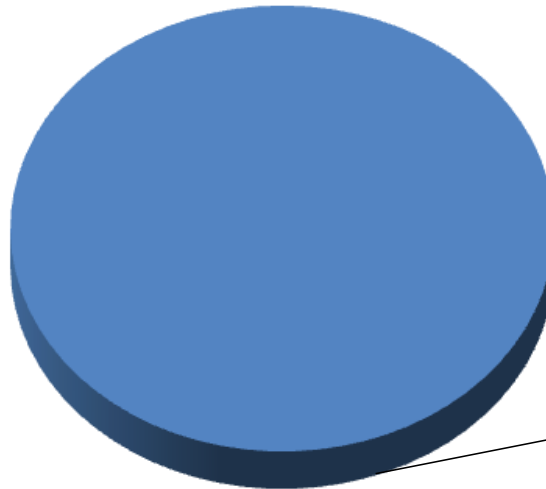
YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2020	\$147,600	(\$300)	-0.20%
2019	\$147,900	(\$736)	-0.50%
2018	\$148,636	\$0	0.00%
2017	\$148,636	\$636	0.43%
2016	\$148,000	(\$300)	-0.20%
2015	\$148,300	(\$274)	-0.18%
2014	\$148,574	\$274	0.19%
2013	\$148,300	\$10,309	7.47%
2012	\$137,991	(\$10,547)	-7.10%
2011	\$148,538	(\$36,737)	-19.83%

EMS FUND

MISSION:

This fund provides training funds for EMS related activities.

BUDGET:



Supplies and Expenses
100.00%

BUDGET SUMMARY

	2017	2018	2019			2020		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommend	Adopted
Supplies and Expenses	\$ 1,425	\$ 1,300	\$ 9,400	\$ 9,400	\$ 9,400	\$ 10,000	\$ 10,000	\$ 10,000
Total Expenses	\$ 1,425	\$ 1,300	\$ 9,400	\$ 9,400	\$ 9,400	\$ 10,000	\$ 10,000	\$ 10,000
Intergvtl Grants & Aids	\$ 8,855	\$ 8,011	\$ 9,400	\$ 9,400	\$ 9,400	\$ 10,000	\$ 10,000	\$ 10,000
Total Revenues	\$ 8,855	\$ 8,011	\$ 9,400	\$ 9,400	\$ 9,400	\$ 10,000	\$ 10,000	\$ 10,000

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

Wisconsin state aids offset EMS related costs.

FUND BALANCE HISTORY AND PROJECTIONS:

2019 Projected	\$40,047
2018	\$40,047
2017	\$33,336
2016	\$25,906
2015	\$17,745
2014	\$11,237
2013	\$53,257
2012	\$48,565

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2020	\$10,000	\$600	6.38%
2019	\$9,400	\$400	4.44%
2018	\$9,000	(\$1,000)	-10.00%
2017	\$10,000	\$1,000	11.11%
2016	\$9,000	\$4,000	80.00%
2015	\$5,000	newly budget	

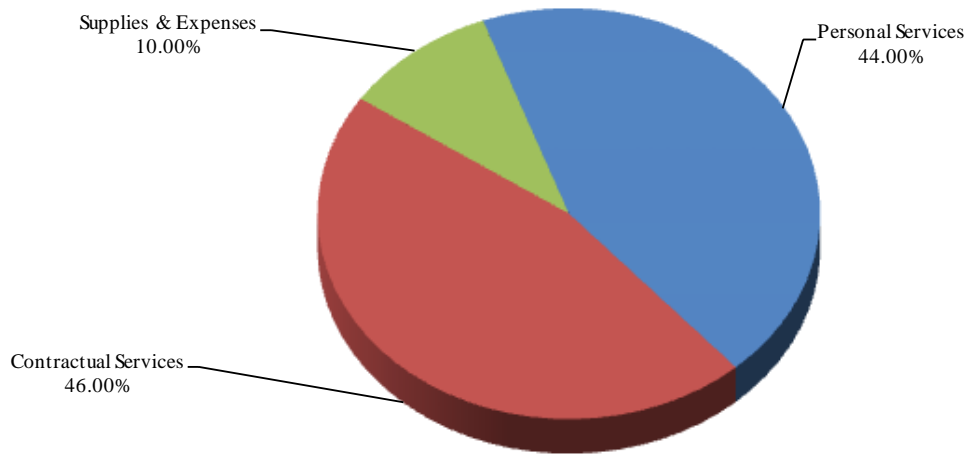
YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2020	\$10,000	\$600	6.38%
2019	\$9,400	\$0	0.00%
2018	\$9,400	\$400	4.44%
2017	\$9,000	\$0	0.00%
2016	\$9,000	\$4,000	80.00%
2015	\$5,000	newly budgeted	

400 BLOCK FUND

MISSION:

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

BUDGET:



BUDGET SUMMARY									
	2017	2018	2019			2020			
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted	
Personal Services	\$ 4,615	\$ 5,402	\$ 28,000	\$ 28,000	\$ 20,000	\$ 22,000	\$ 22,000	\$ 22,000	
Contractual Services	22,017	24,590	24,000	24,000	22,500	23,000	23,000	23,000	
Supplies & Expenses	1,110	18	8,000	8,000	5,000	5,000	5,000	5,000	
Total Expenses	\$ 27,742	\$ 30,010	\$ 60,000	\$ 60,000	\$ 47,500	\$ 50,000	\$ 50,000	\$ 50,000	
Public Charges for Services	\$ 10,635	\$ 15,293	\$ 11,000	\$ 11,000	\$ 15,500	\$ 16,000	\$ 16,000	\$ 16,000	
Transfers From Other Funds	69,000	82,509	49,000	49,000	36,772	34,000	34,000	34,000	
Total Revenues	\$ 79,635	\$ 97,802	\$ 60,000	\$ 60,000	\$ 52,272	\$ 50,000	\$ 50,000	\$ 50,000	

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

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

FUND BALANCE HISTORY AND PROJECTIONS:

2019 Projected	\$131,141
2018	\$126,369
2017	\$58,577
2016	\$6,684
2015	\$3,595

BUDGETARY HISTORY:

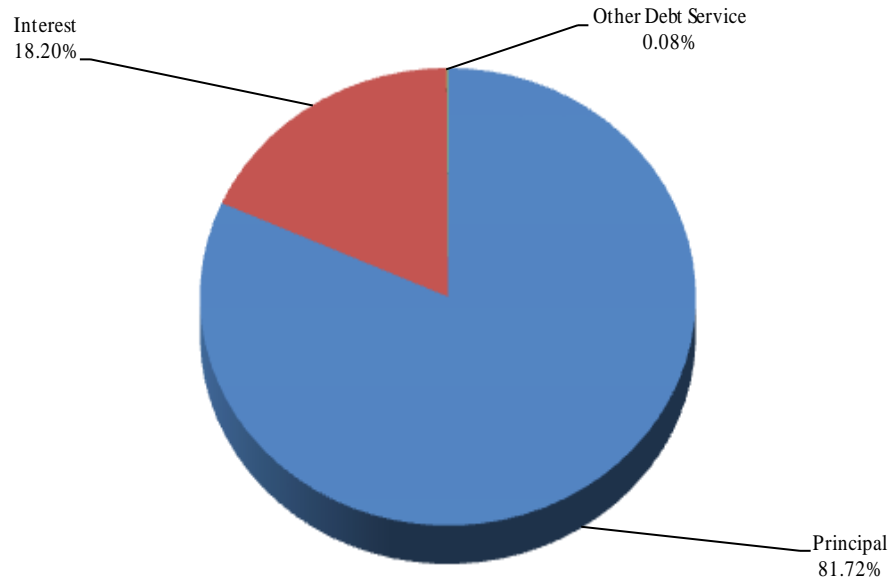
YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2020	\$50,000	(\$10,000)	-16.67%
2019	\$60,000	\$10,000	20.00%
2018	\$50,000	\$0	0.00%
2017	\$50,000	(\$10,000)	-16.67%
2016	\$60,000	\$25,000	71.43%
2015	\$35,000	\$83,719	
2014	New fund		

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2020	\$50,000	(\$10,000)	-16.67%
2019	\$60,000	\$10,000	20.00%
2018	\$50,000	(\$19,500)	-28.06%
2017	\$69,500	\$9,500	15.83%
2016	\$60,000	\$25,000	71.43%
2015	\$35,000	\$83,719	
2014	New 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 HIGHLIGHTS:

BUDGET SUMMARY

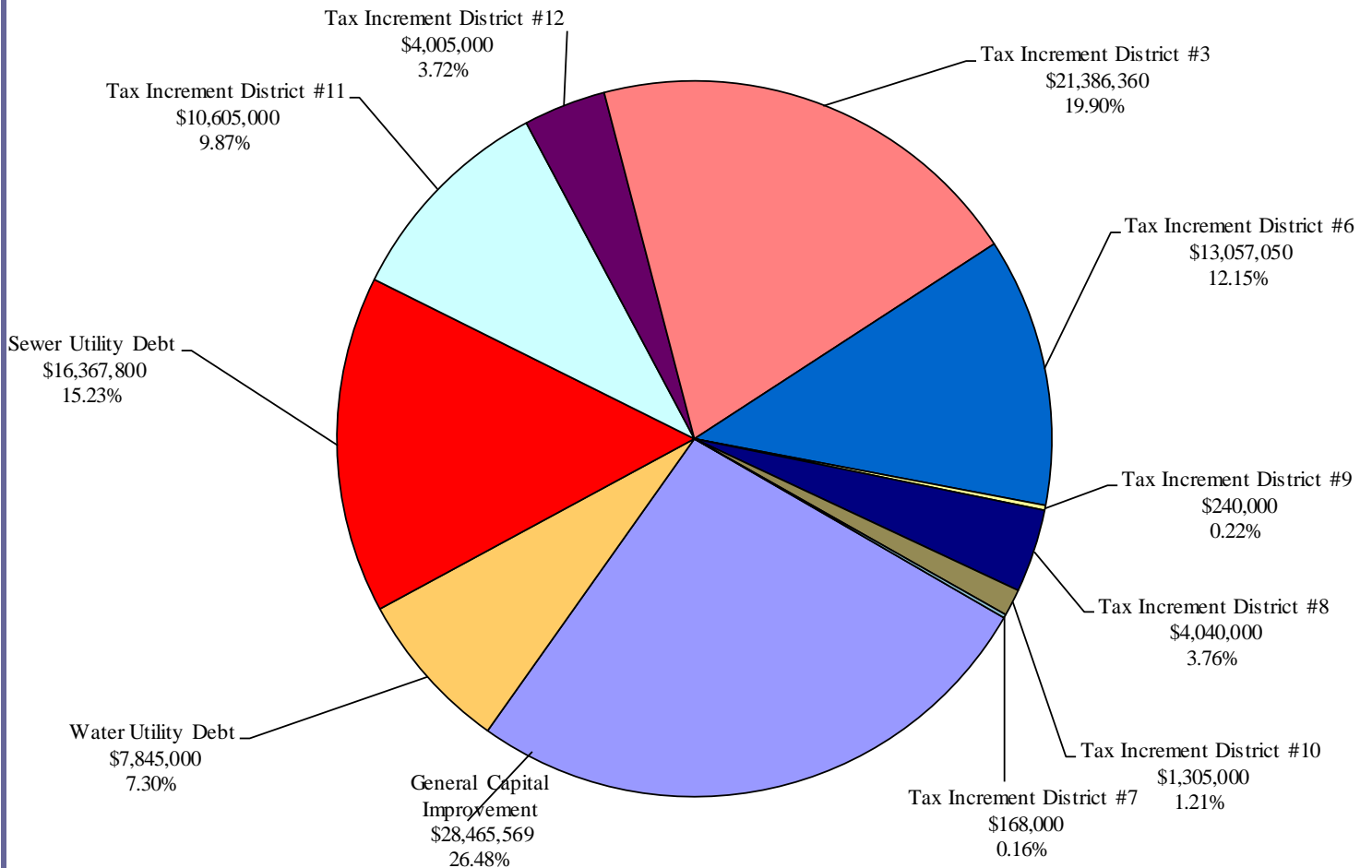
	2017	2018	2019			2020		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Principal	\$ 9,025,985	\$ 8,592,006	\$ 8,975,056	\$ 8,975,056	\$ 9,436,314	\$ 10,180,120	\$ 10,180,120	\$ 10,180,120
Interest	1,662,240	1,900,664	2,155,176	2,155,176	2,079,671	2,267,675	2,267,675	2,267,675
Other Debt Service	17,732	15,768	3,500	3,500	4,500	10,000	10,000	10,000
Total Expenses	\$ 10,705,957	\$ 10,508,438	\$ 11,133,732	\$ 11,133,732	\$ 11,520,485	\$ 12,457,795	\$ 12,457,795	\$ 12,457,795
Taxes	\$ 4,123,000	\$ 4,123,000	\$ 4,123,000	\$ 4,123,000	\$ 4,123,000	\$ 4,123,000	\$ 4,123,000	\$ 4,123,000
Miscellaneous Revenue	42,137	104,608	\$ 42,938	\$ 42,938	\$ 12,138	\$ 12,000	\$ 12,000	\$ 12,000
Premium on Debt Issued	156,875	51,999	-	-	163,814	-	-	-
Transfers from Other Funds	5,725,867	6,188,194	6,499,504	6,499,504	7,045,232	7,687,435	7,687,435	7,687,435
Total Revenues	\$ 10,047,879	\$ 10,467,801	\$ 10,665,442	\$ 10,665,442	\$ 11,344,184	\$ 11,822,435	\$ 11,822,435	\$ 11,822,435

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.

ANNUAL RETIREMENT OF EXISTING- NON REVENUE BOND DEBT:

Year	Principal	Interest	Total
2020	10,480,000	1,739,237	12,219,237
2021	8,745,000	1,515,768	10,260,768
2022	8,390,000	1,308,946	9,698,946
2023	6,960,000	1,088,295	8,048,295
2024	6,600,000	899,060	7,499,060
2025	6,315,000	727,057	7,042,057
2026	4,979,779	601,430	5,581,209
2027	3,115,000	466,677	3,581,677
2028	2,900,000	379,986	3,279,986
2029	2,740,000	297,061	3,037,061
2030	2,150,000	222,407	2,372,407
2031	1,700,000	162,378	1,862,378
2032	810,000	123,548	933,548
2033	780,000	97,936	877,936
2034	635,000	74,814	709,814
2035	655,000	53,745	708,745
2036	470,000	35,478	505,478
2037	270,000	23,450	293,450
2038	280,000	14,238	294,238
2039	285,000	4,774	289,774
	<u>\$ 69,259,779</u>	<u>\$ 9,836,285</u>	<u>\$ 79,096,064</u>

EXISTING DEBT BY PURPOSE:



DEBT SERVICE FUND

SUMMARY OF DEBT CHANGES

	General Obligation Bonds	General Obligation Notes	Wisconsin State Trust Fund Loans	Total General Obligation Debt	Other Debt	Water/Sewer Revenue Bonds	Total
BALANCE 1/1/2015	\$ 5,635,000	\$ 42,303,575	\$ -	\$ 47,938,575	\$ -	\$ -	\$ 47,938,575
2015 Projected Additions:							
Capital Improvement Plan		2,910,000		2,910,000			2,910,000
Swimming Pool Debt	3,060,000			3,060,000			3,060,000
TID #3	4,075,000			4,075,000			4,075,000
TID #8		1,020,000		1,020,000			1,020,000
TID #10	1,225,000			1,225,000			1,225,000
Water and Sewer Utility			4,000,000	4,000,000			4,000,000
2015 Retirements	(1,080,000)	(6,775,000)		(7,855,000)			(7,855,000)
BALANCE 12/31/2015	\$ 12,915,000	\$ 39,458,575	\$ 4,000,000	\$ 56,373,575	\$ -		\$ 56,373,575
2016 Projected Additions:							
Capital Improvement Plan		2,890,000		2,890,000			2,890,000
Swimming Pool Debt	3,215,000			3,215,000			3,215,000
TID #3 Riverfront	3,315,000			3,315,000			3,315,000
TID #3 Mall	4,140,000			4,140,000			4,140,000
TID #6 Thomas Street		4,515,000		4,515,000			4,515,000
TID #8 Streets and Developer Loan	555,000			555,000			555,000
Refinancing		1,300,000		1,300,000			1,300,000
TID #3 - Judd S Alexander Foundation Note		1,609,779		1,609,779			1,609,779
Schmidt Loan - Wausau Business Campus		819,250		819,250			819,250
State Trust Fund Loan			4,827,000	4,827,000			4,827,000
TID #8 - Judd S Alexander Foundation Note		200,000		200,000			200,000
2016 Retirements including refinancing	(325,000)	(8,355,000)		(8,680,000)			(8,680,000)
BALANCE 12/31/2016	\$ 23,815,000	\$ 42,437,604	\$ 8,827,000	\$ 75,079,604	\$ -		\$ 75,079,604
2017 Projected Additions:							
Capital Improvement Plan		2,615,000		2,615,000			2,615,000
TID #3 Riverfront	6,405,000			6,405,000			6,405,000
TID #6 Thomas Street		3,615,000		3,615,000			3,615,000
Taxable Note Anticipation Note					6,600,000		6,600,000
Water and Sewer Revenue Bonds						11,040,000	11,040,000
2017 Retirements	(895,000)	(8,657,825)	(337,474)	(9,890,299)			(9,890,299)
BALANCE 12/31/2017	\$ 29,325,000	\$ 40,009,779	\$ 8,489,526	\$ 77,824,305	\$ 6,600,000	\$ 11,040,000	\$ 95,464,305
State Trust Fund Loan 2015 - Refinance			(3,662,526)	(3,662,526)			(3,662,526)
State Trust Fund Loan 2016 - Refinance			(4,000,000)	(4,000,000)			(4,000,000)
Taxable Note Anticipation Note					8,010,000		8,010,000
Capital Improvement Plan and TID 6		5,480,000		5,480,000			5,480,000
Water and Sewer Revenue Bonds Anticipation Notes						5,055,000	5,055,000
Foundation Loan Forgiveness		(600,000)		(600,000)			(600,000)
2018 Retirements	(1,210,000)	(7,205,000)	(98,846)	(8,513,846)		(860,000)	(9,373,846)
BALANCE 12/31/2018	\$ 28,115,000	\$ 37,684,779	\$ 728,154	\$ 66,527,933	\$ 14,610,000	\$ 15,235,000	\$ 96,372,933
2019 Projected Additions:							
Water and Sewer Projects						\$ 9,225,000	\$ 9,225,000
Fire Station and Evidence Storage	4,870,000			4,870,000			4,870,000
Evidence Storage Building		298,500		298,500			298,500
Capital Improvement Plan		1,676,500		1,676,500			1,676,500
TID #6		3,130,000		3,130,000			3,130,000
TID #8		2,720,000		2,720,000			2,720,000
2019 Retirements	(1,715,000)	(7,520,000)	(728,154)	(9,963,154)		(845,000)	(10,808,154)
BUDGET BALANCE 12/31/2019	\$ 31,270,000	\$ 37,989,779	-	\$ 69,259,779	\$ 14,610,000	\$ 23,615,000	\$ 107,484,779
2020 Projected Additions:							
Water and Sewer Projects						\$ 121,000,000	\$ 121,000,000
Fire Station Furniture/Equipment/Contingency		420,000		420,000			420,000
Evidence Storage Building Paving Project		32,000		32,000			32,000
Capital Improvement Plan		2,126,030		2,126,030			2,126,030
TID #3		1,227,000		1,227,000			1,227,000
TID #6		2,263,000		2,263,000			2,263,000
TID #12		785,000		785,000			785,000
2020 Retirements	(2,710,000)	(7,675,000)		(10,385,000)		(1,220,000)	(11,605,000)
BUDGET BALANCE 12/31/2019	\$ 28,560,000	\$ 37,167,809	-	\$ 65,727,809	\$ 14,610,000	\$ 119,780,000	\$ 223,732,809

DEBT SERVICE FUND

COMPUTATION OF DEBT LIMIT:

	December 31, 2014	December 31, 2015	December 31, 2016	December 31, 2017	December 31, 2018	December 31, 2019	December 31, 2020*
Equalized Valuation	\$ 2,655,928,800	\$ 2,633,849,300	\$2,608,454,600	\$ 2,764,682,800	\$ 2,896,505,400	\$ 3,075,863,100	\$ 3,106,621,700
	5%	5%	5%	5%	5%	5%	5%
Total Allowable Debt	\$132,796,440	\$131,692,465	\$130,422,730	\$138,234,140	\$144,825,270	\$153,793,155	\$155,331,085
Outstanding Debt	\$ 47,938,575	\$ 56,373,575	\$ 75,079,604	\$ 77,824,305	\$ 66,527,933	\$ 69,259,779	\$ 65,727,809
Legal Debt Margin	\$84,857,865	\$75,318,890	\$55,343,126	\$60,409,835	\$78,297,337	\$84,533,376	\$89,603,276
Debt Utilized	36.10%	42.81%	57.57%	56.30%	45.94%	45.03%	42.31%

*The PROJECTED 2019 equalized value assumes 1% growth.

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2020	\$12,457,795	\$1,324,063	11.89%
2019	\$11,133,732	\$680,855	6.51%
2018	\$10,452,877	\$940,332	9.89%
2017	\$9,512,545	\$1,816,532	23.60%
2016	\$7,696,013	(\$320,787)	-4.00%
2015	\$8,016,800	(\$329,452)	-3.95%
2014	\$8,346,252	\$0	0.00%
2013	\$8,346,252	(\$619,758)	-6.91%
2012	\$8,966,010	\$271,840	3.13%
2011	\$8,694,170	(\$617,223)	-6.63%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2020	\$7,699,435	\$1,156,993	17.68%
2019	\$6,542,442	\$554,320	9.26%
2018	\$5,988,122	\$968,769	19.30%
2017	\$5,019,353	\$1,153,467	29.84%
2016	\$3,865,886	(\$87,318)	-2.21%
2015	\$3,953,204	(\$390,370)	-8.99%
2014	\$4,343,574	\$0	0.00%
2013	\$4,343,574	(\$705,574)	-13.97%
2012	\$5,049,148	\$414,795	8.95%
2011	\$4,634,353	(\$490,628)	-9.57%

YEAR	TAX LEVY	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2020	\$4,123,000	\$0	0.00%
2019	\$4,123,000	\$0	0.00%
2017	\$4,123,000	\$0	0.00%
2017	\$4,123,000	\$0	0.00%
2016	\$4,123,000	\$0	0.00%
2015	\$4,123,000	\$35,000	0.86%
2014	\$4,088,000	\$0	0.00%
2013	\$4,088,000	\$0	0.00%
2012	\$4,088,000	(\$68,866)	-1.66%
2011	\$4,156,866	\$0	0.00%

CONSOLIDATED EXPENDITURES AND REVENUES - CAPITAL PROJECTS FUNDS
2020 BUDGET

	CAPITAL PROJECTS FUND	CENTRAL CAPITAL PURCHASING FUND	TID #3 FUND	TID #5 FUND
CONTRACTUAL SERVICES	-	-	125,150	2,150
SUPPLIES & EXPENSE	-	-	50,000	-
DEBT SERVICE	-	-	-	-
GRANTS, CONTRIBUTIONS & OTHER	-	-	-	-
CAPITAL OUTLAY	3,529,242	490,500	3,192,000	-
OTHER FINANCING USES	-	-	3,578,420	1,219,233
TOTAL	\$ 3,529,242	\$ 490,500	\$ 6,945,570	\$ 1,221,383
GENERAL PROPERTY TAXES	538,212	475,000	-	-
OTHER TAXES	-	-	3,035,376	1,221,383
INTERGOVERNMENTAL GRANTS & AID	144,000	-	754,757	-
PUBLIC CHARGES FOR SERVICES	256,000	-	-	-
MISCELLANEOUS REVENUE	26,000	-	161,204	-
OTHER FINANCING SOURCES	2,578,030	-	2,446,233	-
TOTAL	\$ 3,542,242	\$ 475,000	\$ 6,397,570	\$ 1,221,383

TID #6 FUND	TID #7 FUND	TID #8 FUND	TID #9 FUND	TID #10 FUND	TID #11 FUND	TID #12 FUND	TOTAL
80,150	8,150	10,150	3,150	3,150	8,150	11,150	251,350
-	-	-	-	-	-	-	50,000
-	-	-	-	-	-	-	-
-	285,000	57,500	-	-	785,000	16,482	1,143,982
2,986,000	300,000	-	-	-	99,825	634,900	11,232,467
2,690,722	51,350	688,306	65,520	138,773	336,173	138,173	8,906,670
\$ 5,756,872	\$ 644,500	\$ 755,956	\$ 68,670	\$ 141,923	\$ 1,229,148	\$ 800,705	\$ 21,584,469
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	1,013,212
2,944,008	996,267	478,795	27,055	323,220	1,560,000	-	10,586,103
300,000	-	-	-	-	-	-	1,198,757
-	-	-	-	-	-	-	256,000
22,864	-	-	26,000	-	-	-	236,068
2,263,000	-	-	-	-	-	785,000	8,072,263
\$ 5,529,872	\$ 996,267	\$ 478,795	\$ 53,055	\$ 323,220	\$ 1,560,000	\$ 785,000	\$ 21,362,403

CAPITAL PROJECTS FUND

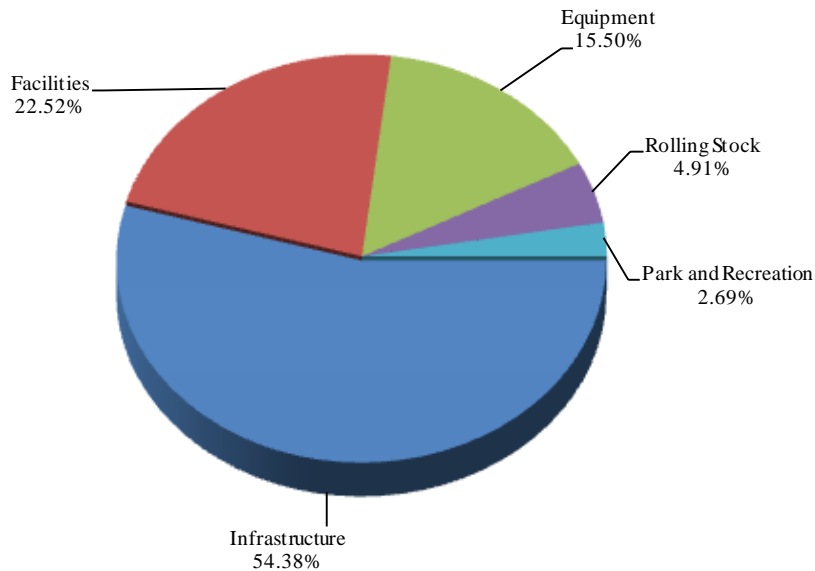
MISSION:

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								
	2017	2018	2019			2020		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	
Contractual Services	\$ 31,024	\$ 10,296		\$ 119,855	\$ 50,000		\$ -	\$ -
Debt Service	13,784	11,693	-	-	-	-	-	-
Capital Outlay	5,400,798	3,112,482	8,269,166	11,845,406	11,233,546	7,976,877	3,529,242	3,529,242
Other Financing Uses	-	111,163	-	-	522,200	-	-	-
Total Expenses	\$ 5,445,606	\$ 3,245,634	\$ 8,269,166	\$ 11,965,261	\$ 11,805,746	\$ 7,976,877	\$ 3,529,242	\$ 3,529,242
Taxes	\$ 505,828	\$ 498,890	\$ 498,890	\$ 498,890	\$ 633,752	\$ 575,000	\$ 575,000	\$ 575,000
Intergovtl Grants/Aids	4,850	153	144,000	144,000		128,000	144,000	144,000
Public Charges	389,033	272,847	226,276	286,432	275,000	232,212	232,212	232,212
Miscellaneous	473,434	29,933	11,000	11,000		-	-	\$ -
Other Financing Sources	3,153,600	2,303,952	7,389,000	8,893,311	3,725,890	2,578,030	2,578,030	2,578,030
Total Revenues	\$ 4,526,745	\$ 3,105,775	\$ 8,269,166	\$ 9,833,633	\$ 4,634,642	\$ 3,513,242	\$ 3,529,242	\$ 3,529,242

CITY OF WAUSAU
 2020 CAPITAL PROGRAM BY FUNDING SOURCE

PROJECT DESCRIPTION	DEPT	Project Costs	Tax Levy Funds	Grants	GO CIP Notes/Bonds
Infrastructure					
WIS DOT Projects	DPW	\$ 100,000			\$ 100,000
Street	DPW	824,000			824,000
Asphalt Overlay	DPW	275,000			275,000
Sidewalk Projects	DPW	150,000			150,000
Storm Sewer	DPW	100,000			100,000
Other Capital Improvements	DPW	470,000			470,000
Total Infrastructure		\$ 1,919,000	\$ -	\$ -	\$ 1,919,000
Facilities					
Fire Station Improvements	Fire	\$ 100,000	\$ 100,000		
West Side Fire Station Furniture and Fixtures	Fire	\$ 420,000			420,000
Evidence Storage Facility Paving	Police	32,000			32,000
Facility Maintenance	Transit	35,752	35,752		
DPW Car Port	DPW	47,030			47,030
City Hall Chiller Replacement	DPW	160,000			160,000
Total Facilities		\$ 794,782	\$ 135,752	\$ -	\$ 659,030
Equipment and Technology					
Municipal Court Software	CCITC	\$ 93,000	\$ 93,000		
Extrication Equipment	Fire	65,000	65,000		
GIS Ortho_Imagery and LiDAR	GIS	65,000	65,000		
Dragon Natural Speaking Software	Police	25,000	25,000		
EMS Monitors	Fire	160,000	16,000	144,000	
Special Assessment Software	DPW	90,000	90,000		
Floor Scrubber/Sweeper	Transit	49,000	49,000		
Total Equipment		\$ 547,000	\$ 403,000	\$ 144,000	\$ -
Rolling Stock					
Park Rolling Stock	Parks	\$ 173,460	\$ 173,460		
Total Rolling Stock		\$ 173,460	\$ 173,460	\$ -	\$ -
Park and Recreation Areas					
Dog Park		\$ 20,000	\$ 20,000		
Play Equipment		75,000	75,000		
Total Parks/Recreation		\$ 95,000	\$ 95,000	\$ -	\$ -
TOTAL CAPITAL COSTS		\$ 3,529,242	\$ 807,212	\$ 144,000	\$ 2,578,030

CAPITAL PROJECTS FUND

**CITY OF WAUSAU CAPITAL BUDGET
DETAIL ANALYSIS OF 2020 INFRASTRUCTURE PROJECTS**

ACCT NO.	SPECIAL FUNDING SOURCE	TOTAL REQUEST	Special Funding	DEFERRED TO FUTURE YEAR	2020 BUDGET
DOT PROJECTS					
	72nd Ave Trail	TID #12	\$ 24,825	24,825	-
	6th Street, Horseshoe Spring Rd to Evergreen		100,000		100,000
TOTAL DOT PROJECTS			<u>\$ 124,825</u>	<u>\$ 24,825</u>	<u>\$ 100,000</u>
STREET IMPROVEMENTS					
150 232098230	Fulton Street	TID #3	\$ 1,010,000	1,010,000	-
	Cedar Street, 7th Ave to 14th Ave	TID #6	721,000	721,000	-
	Kickbusch Street, Bellis St to 13th St		824,000		824,000
	18th Avenue Improvements	TID #6	300,000	300,000	-
	Eau Claire Blvd, Grand to west termini		1,133,000	1,133,000	-
	Emerson Street, Eau Claire Blvd to Kent St		123,600	123,600	-
	Mount View Blvd, Eau Claire Blvd to Kent St		123,600	123,600	-
	Pied Piper Lane, Eau Claire Blvd to Kent St		123,600	123,600	-
TOTAL STREET IMPROVEMENTS			<u>\$ 4,358,800</u>	<u>\$ 2,031,000</u>	<u>\$ 824,000</u>
BOULEVARD TREES & LANDSCAPING					
150 232098237	Stewart Avenue Streetscape	TID #6/TID #7	425,000	425,000	-
	Tree Planting	TID #6	130,000	130,000	-
	Tree planting 2020 project streets and subdivisions		\$ 25,000		\$ 25,000
			<u>\$ 580,000</u>	<u>\$ 555,000</u>	<u>\$ 25,000</u>
ASPHALT OVERLAY AND ALLEY PAVING					
150 232698230	Asphalt Paving		\$ 250,000		\$ 250,000
150 232698236	Alley Paving		25,000		25,000
TOTAL ASPHALT OVERLAY AND ALLEY PAVING			<u>\$ 275,000</u>	<u>\$ -</u>	<u>\$ 275,000</u>
SIDEWALKS					
	1st Street Connector Trail		\$ 300,000	\$ 300,000	-
	Athletic Park Sidewalk	TID #12	\$ 85,000	\$ 85,000	-
150 233098240	Annual Sidewalk Replacement Contract		150,000		150,000
TOTAL SIDEWALKS			<u>\$ 535,000</u>	<u>\$ 385,000</u>	<u>\$ 150,000</u>
STREET LIGHTING					
150-237598456	Replacements		30,000		30,000
TOTAL STREET LIGHTING			<u>\$ 30,000</u>	<u>\$ -</u>	<u>\$ 30,000</u>
BRIDGE MAINTENANCE					
	Bridge Street Bridge Rehabilitation	TID #3/Bridge Aid	\$ 900,000	900,000	-
TOTAL BRIDGE MAINTENANCE			<u>\$ 900,000</u>	<u>\$ 900,000</u>	<u>\$ -</u>
STORMSEWER					
150 236198250	Cedar Street, 7th Ave to 14th Ave	TID #6	\$ 220,000	\$ 220,000	\$ -
	Kickbusch Street, Bellis St to 13th St		100,000		100,000
	Eau Claire Blvd, Grand to west termini		260,000	260,000	-
	S. 24th ave (Galleria) Storm Sewer Replacement	2019 Budget	300,000	300,000	-
	Fulton Street Extension	TID #3	380,000	380,000	-
TOTAL STORM SEWER			<u>\$ 1,260,000</u>	<u>\$ (8)</u>	<u>\$ 260,000</u>

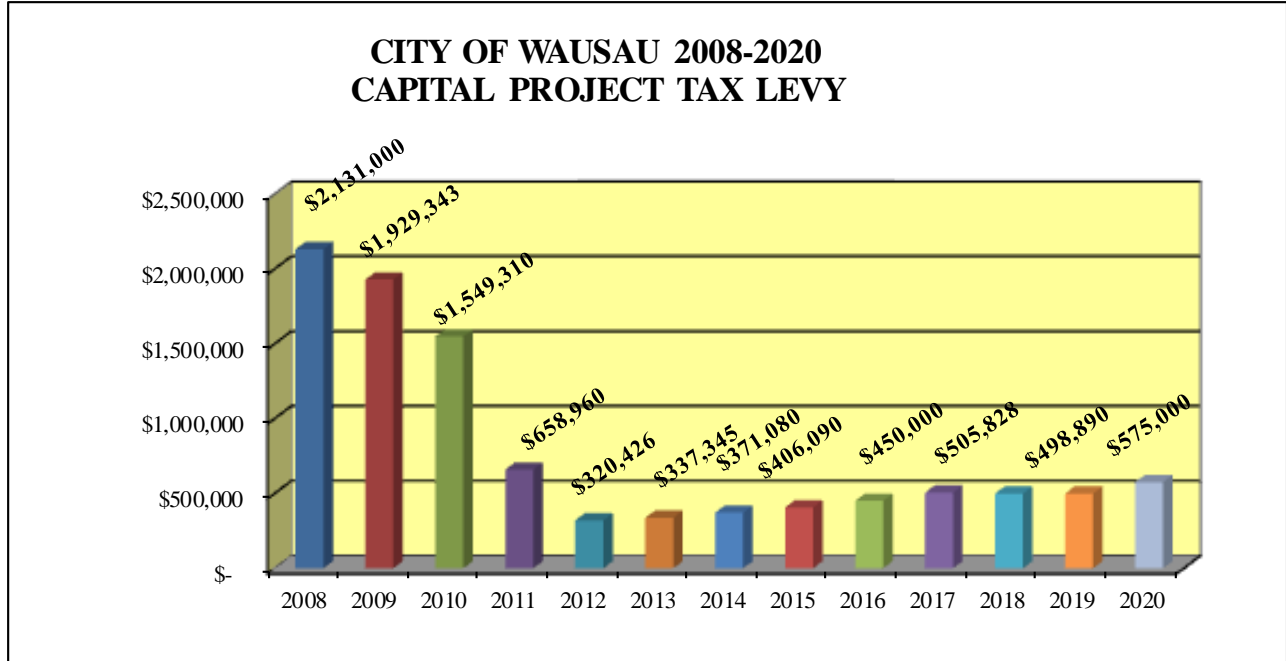
CAPITAL PROJECTS FUND

**CITY OF WAUSAU CAPITAL BUDGET
DETAIL ANALYSIS OF 2020 INFRASTRUCTURE PROJECTS**

ACCT NO.	SPECIAL FUNDING SOURCE	TOTAL REQUEST	Special Funding	DEFERRED TO FUTURE YEAR	2020 BUDGET
OTHER CAPITAL EXPENDITURES					
150 236598290					
	Concrete Pavement Repairs (joints/cracks)	\$ 250,000			\$ 250,000
	Pavement Markings	100,000			100,000
	Riverside Park Seawall	TID #6	800,000	800,000	
	Riverside Park River Edge Trail	TID #6	400,000	400,000	
	Athletic Park Parking	TID #12	180,000	180,000	
	Street Improvements - Aspirus	TID #12	135,000	135,000	
	Bridge Street Intersection Improvements		65,000		65,000
	TOTAL OTHER CAPITAL REPAIRS	\$ 1,930,000	\$ 1,515,000	\$ -	\$ 415,000
WATERMAINS					
	Fulton Street Extension	TID #3	\$ 67,000	\$ 67,000	
	Cedar Street, 7th Ave to 14th Ave	Utility	310,000	310,000	-
	Kickbusch Street, Bellis St to 13th St	Utility	260,000	260,000	-
	Eau Claire Blvd, Grand to west termini	Utility	510,000		510,000
	Emerson Street, Eau Claire Blvd to Kent St	Utility	20,000		20,000
	Mount View Blvd, Eau Claire Blvd to Kent St	Utility	20,000		20,000
	Pied Piper Lane, Eau Claire Blvd to Kent St	Utility	40,000		40,000
	TOTAL WATER MAINS	\$ 1,227,000	\$ 637,000	\$ 590,000	\$ -
SANITARY SEWER					
	Fulton Street Extension	TID #3	\$ 40,000	\$ 40,000	
	Cedar Street, 7th Ave to 14th Ave	Utility	120,000	120,000	-
	Kickbusch Street, Bellis St to 13th St	Utility	200,000	200,000	-
	Eau Claire Blvd, Grand to west termini	Utility	280,000		280,000
	Emerson Street, Eau Claire Blvd to Kent St	Utility	30,000		30,000
	Mount View Blvd, Eau Claire Blvd to Kent St	Utility	25,000		25,000
	Pied Piper Lane, Eau Claire Blvd to Kent St	Utility	-		-
	TOTAL SANITARY SEWER	\$ 695,000	\$ 360,000	\$ 335,000	\$ -
	GRAND TOTAL	\$ 11,915,625	\$ 7,307,817	\$ 2,688,800	\$ 1,919,000

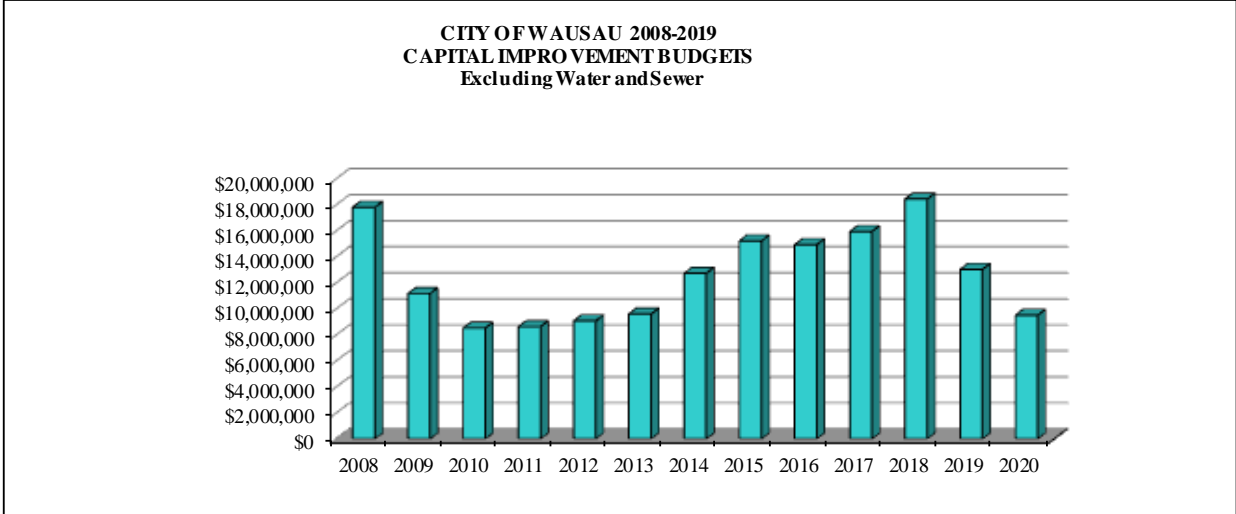
CAPITAL PROJECTS FUND

Historically, the State has reacted to economic difficulties by reducing state aids. Rather than reducing services, the City has looked at other revenue sources to fund the capital plan and reduced the amount of general property tax funds committed to these important projects.



CAPITAL PROJECTS FUND

Below is a historic review of the capital plan excluding Water and Sewer Utility Projects from 2008 to 2020. The peak year of 2008 included bus purchases of \$3,326,000 which are 80% funded by grants and major DOT projects in Tax Increment Districts 6 and 7 of \$3,780,168. The 2014 and 2015 increases are primarily due to the pool projects. 2016 to 2018 projects include Thomas Street Reconstruction, Land Acquisition and the Riverfront Redevelopment. 2019 continued heavy investment with Thomas Streets final phase of construction, the reconstruction of 1st Avenue and the new Fire Station. 2020 signals the return to a more typical project year.



BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2020	\$3,529,242	(\$4,739,924)	-57.32%
2019	\$8,269,166	\$4,989,816	152.16%
2018	\$3,279,350	(\$547,624)	-14.31%
2017	\$3,826,974	(\$4,886,372)	-56.08%
2016	\$8,713,346	\$444,180	5.37%
2015	\$8,269,166	(\$994,837)	-10.74%
2014	\$9,264,003	\$4,754,879	105.45%
2013	\$4,509,124	(\$492,618)	-9.85%
2012	\$5,001,742	(\$344,618)	-6.45%
2011	\$5,346,360	(\$477,200)	-8.19%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2020	\$2,954,242	(\$4,816,034)	-61.98%
2019	\$7,770,276	\$4,989,816	179.46%
2018	\$2,780,460	(\$909,705)	-24.65%
2017	\$3,690,165	(\$4,573,181)	-55.34%
2016	\$8,263,346	\$1,625,715	24.49%
2015	\$6,637,631	(\$2,139,214)	-24.37%
2014	\$8,776,845	\$4,968,566	130.47%
2013	\$3,808,279	(\$373,037)	-8.92%
2012	\$4,181,316	(\$356,084)	-7.85%
2011	\$4,537,400	\$439,150	10.72%

CAPITAL PROJECTS FUND

PROJECT RANKINGS:

**CAPITAL IMPROVEMENT PROGRAM
2020 REQUEST SUMMARY**

CAPITAL REQUESTS	Dept	PROJECT	Other Funds	Funding Description	CIP REQUEST	AVERAGE RANKING
PROPOSED PROJECTS TO FUND						
Extrication Equipment	Fire	\$65,000		Create eqpmt replcmt fund	\$65,000	73
Remodel Station 1 - Central	Fire	\$152,680	\$52,680	delay to 2021 budget	\$100,000	73
Municipal Court Application Rplcmt	CCIT-MncplCrt	\$93,000			\$93,000	72
GIS - Aerial Photo & LiDAR	DPW-GIS	\$65,000		Request incr. \$15K	\$65,000	72
Dragon Natural Speaking for Law Enfrcmt	Police	\$65,000	\$40,000	\$15K spent, \$25K Forfeiture Funds	\$25,000	72
EMS Monitors	Fire	\$160,000	\$144,000	High chance of 90/10 Grant	\$16,000	71
Special Assessment Software	CCIT-Finance	\$90,000			\$90,000	70
Playground Equipment	Parks	\$95,000	\$20,000		\$75,000	70
Patch Truck Car Port	DPW-Streets	\$47,030	\$47,030	Borrow with Chiller	\$0	68
Facility Maintenance	Transit	\$35,752		Annl Eqp fund?, Fed \$ if CIP approval	\$35,752	68
City Hall - Chiller Replacement	DPW-Facility	\$160,000	\$160,000	Borrow	\$0	64
Floor Scrubber/Sweeper	Transit	\$49,000			\$49,000	64
Wausau Dog Park	Parks	\$25,000	\$5,000	Donations	\$20,000	55
City Hall - Concrete Repairs	DPW-Facility	\$45,000	\$45,000	do as Budget Mod frm Proj Svgs	\$0	59
				SUBTOTAL	\$633,752	
PROJECTS NOT FUNDED						
Metro Ride IT Modernization Upgrd	CCIT-MetroRide	\$40,000			\$40,000	65
Financial/HR System Rplcmt (2 Yrs)	CCIT-Finance	\$560,000		create sftwr replcmt fund	\$560,000	64
Point of Sale Cashing System Rplcmt	CCIT-Finance	\$170,000			\$170,000	63
Airport Hanger 3 door replacement	DPW-Airport	\$150,000			\$150,000	61
Airport T hanger roof and building repairs	DPW-Airport	\$150,000			\$150,000	61
Land Acquisition	DPW-Streets	\$275,000			\$275,000	60
Safety Building - Improvements	DPW-Facility	\$60,000			\$60,000	56
Tennis Court Replacement	Parks	\$50,000			\$50,000	56
Shooting Range/Training Facility	Police	\$300,000			\$300,000	54
Airport Gantry crane	DPW-Airport	\$30,000		Create eqpmt replcmt fund	\$30,000	52
Sylvan Hill Parking Lot	Parks	\$125,645			\$125,645	50
Memorial Park Seawall	Parks	\$135,000			\$135,000	46
				SUBTOTAL	\$2,045,645	
		\$3,193,107	\$513,710		\$2,679,397	

CENTRAL CAPITAL PURCHASING FUND

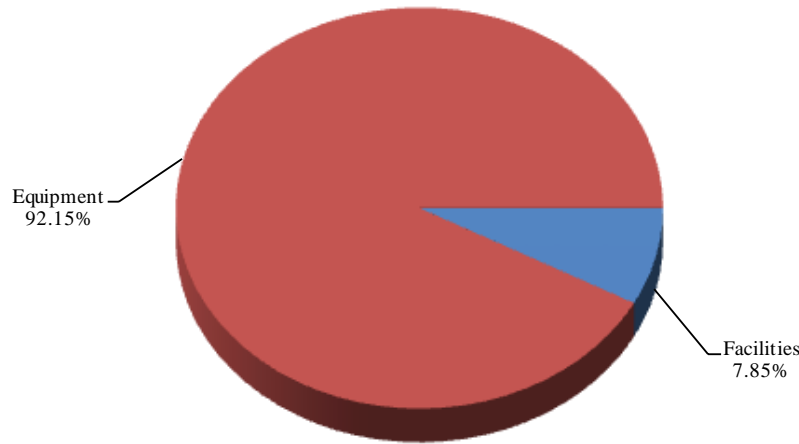
MISSION:

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								
	2017	2018	2019			2020		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	
Capital Outlay	\$ 203,524	\$ 258,498	\$ 426,482	\$ 540,811	\$ 358,300	\$ 559,749	\$ 490,500	\$ 490,500
Total Expenses	\$ 203,524	\$ 258,498	\$ 426,482	\$ 540,811	\$ 358,300	\$ 559,749	\$ 490,500	\$ 490,500
Taxes	\$ 250,300	\$ 295,050	\$ 406,482	\$ 406,482	\$ 426,482	\$ 475,000	\$ 475,000	\$ 475,000
Total Revenues	\$ 250,300	\$ 295,050	\$ 406,482	\$ 406,482	\$ 426,482	\$ 475,000	\$ 475,000	\$ 475,000

BUDGET HIGHLIGHTS:

The Common Council expressed an interest in finding a consistent way to fund small capital outlay projects that did not meet the CIP financial thresholds. Initially there was thought of expanding the Motor Pool Fund, an internal service fund to finance these capital purchases. This was difficult to achieve since the General Fund Expenditures would increase in response to the internal service fund charges. Capital Outlay from individual department budgets was transferred to this fund to beginning with the 2016 budget. Beginning in 2017, the regular replacement of personal computers, video and phone were transferred to this fund. In the 2019 budget the regular costs associated with police personal web cam was moved to this fund.

CENTRAL CAPITAL PURCHASING FUND

BUDGET BY DEPARTMENT:

	2019	2019	2018
General Government	\$55,000	\$27,000	\$30,000
CCITC	151,000	151,000	144,000
Police	119,500	109,482	35,530
Fire	55,000	34,000	24,000
Parks	110,000	105,000	114,750
	\$490,500	\$426,482	\$348,280

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2020	\$490,500	\$64,018	15.01%
2019	\$426,482	\$78,202	22.45%
2018	\$348,280	\$92,980	36.42%
2017	\$255,300	\$36,500	16.68%
2016	\$218,800	New Fund	

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2020	\$0		
2019	\$0	\$0	0.00%
2018	\$0	\$0	0.00%
2017	\$0	(\$108,000)	-100.00%
2016	\$108,000	New Fund	

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:

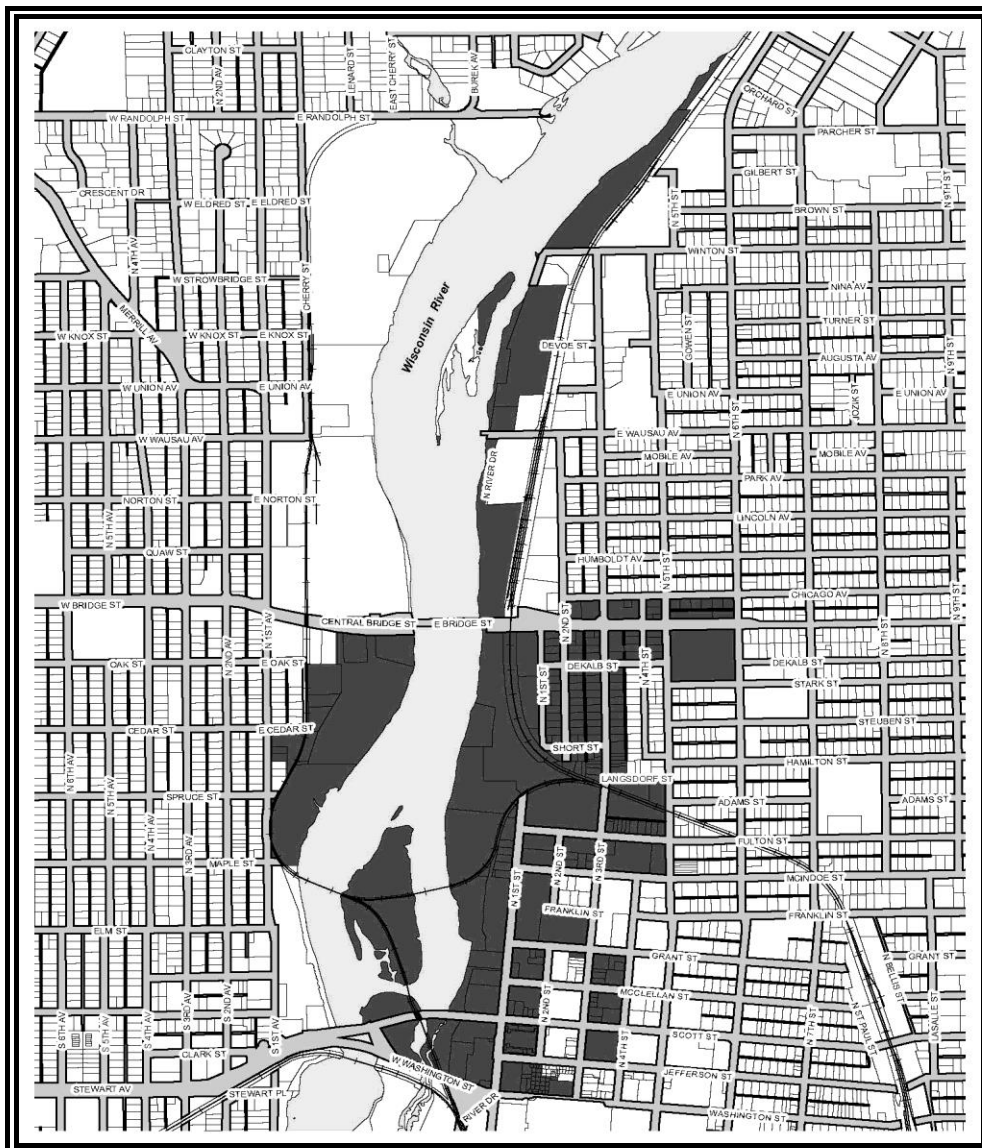
This fund accounts for the receipt of district increment, and other program income generated from the project. These funds are applied to capital costs and debt service.

DISTRICT FACTS:

Creation Date: September 1, 1994

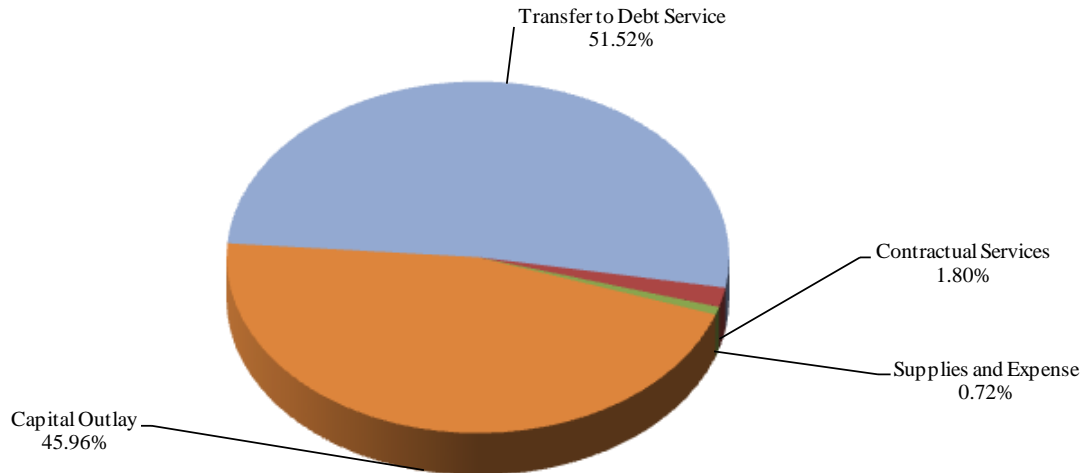
Last Date Project Costs Incurred: September 1, 2026

Mandated Final Dissolution Date: September 1, 2031



TAX INCREMENT DISTRICT NUMBER THREE FUND

BUDGET:



BUDGET SUMMARY									
	2017	2018	2019			2020			
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted	
Contractual Services	\$ 421,832	\$ 81,444	\$ 30,150	\$ 30,150	\$ 110,155	\$ 125,150	\$ 125,150	\$ 125,150	
Supplies and Expense	149,666	122,044	35,000	35,000	-	50,000	50,000	50,000	
Debt Service	100,514	-	-	-	-	-	-	-	
Grants, Contributions & Donations	82,384	499,999	2,367,538	2,367,538	2,190,767	-	-	-	
Capital Outlay	2,915,824	3,589,606	2,981,000	5,012,750	2,767,045	3,192,000	3,192,000	3,192,000	
Transfer to Debt Service	2,753,093	3,435,523	3,253,789	3,253,789	3,253,789	3,578,420	3,578,420	3,578,420	
Total Expenses	\$ 6,423,313	\$ 7,728,616	\$ 8,667,477	\$ 10,699,227	\$ 8,321,756	\$ 6,945,570	\$ 6,945,570	6,945,570	
Tax Increment	\$ 2,280,956	\$ 2,392,563	\$ 2,793,382	\$ 2,793,382	\$ 2,865,060	\$ 3,035,376	\$ 3,035,376	\$ 3,035,376	
Intergovernmental Grants and Aids	4,060	250,000	500,000	500,000	-	754,757	754,757	754,757	
Public Charges for Services	17,430	1,839	-	-	-	-	-	-	
Miscellaneous Revenue	1,925,640	1,076,264	245,581	245,581	247,554	161,204	161,204	161,204	
Debt Proceeds	6,665,966	-	-	-	-	1,227,000	1,227,000	1,227,000	
Transfer from Other Funds	1,321,470	1,300,537	1,075,351	1,075,351	1,119,579	1,219,233	1,219,233	1,219,233	
Total Revenues	\$ 12,215,522	\$ 5,021,203	\$ 4,614,314	\$ 4,614,314	\$ 4,232,193	\$ 6,397,570	\$ 6,397,570	\$ 6,397,570	

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

Along with administrative costs and debt retirement the 2020 budget provides for the following projects in TID #3

<u>2020</u>	
Land	20,000
Third Street Improvements	40,000
Fulton Street Improvements	1,497,000
Parking Improvements	190,000
Bridge Street Bridge Rehabilitation*	900,000
Barker Stewart Island Improvements	70,000
1st Street Improvements	75,000
1st Street Connector Trails	400,000
	3,192,000

TAX INCREMENT DISTRICT NUMBER THREE FUND

DISTRICT FUTURE OBLIGATIONS:

The District is currently retiring eleven debt issues.

	Original Amount Borrowed	Repaid	Balance 12/31/2019
1995 State Trust Fund Loan	\$ 750,000	\$ 750,000	\$ -
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	1,375,000	205,447
2012A General Obligation Note - Taxable	2,725,000	1,850,000	875,000
2012B General Obligation Note Refunding	6,280,000	4,690,000	1,590,000
2014B General Obligation Bonds	1,185,000	245,000	940,000
2015B General Obligation Bonds	1,420,000	195,000	1,225,000
2015C General Obligation Bonds - Taxable	2,655,000	345,000	2,310,000
2016B General Obligation Bond	3,315,000	210,000	3,105,000
2016C Taxable Note	3,490,000	918,866	2,571,134
2017B General Obligation Bond	6,405,000	200,000	6,205,000
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
	<u>\$ 79,576,657</u>	<u>\$ 58,190,297</u>	<u>\$ 21,386,360</u>

Schedule of Maturities			
Year	Principal	Interest	Total
2020	3,026,945	551,475	3,578,420
2021	2,256,498	490,475	2,746,973
2022	2,551,498	487,476	3,038,974
2023	1,526,498	225,420	1,751,918
2024	1,577,571	383,037	1,960,608
2025	1,612,571	339,755	1,952,326
2026	2,814,779	299,028	3,113,807
2027	1,245,000	168,680	1,413,680
2028	1,285,000	129,320	1,414,320
2029	1,320,000	88,420	1,408,420
2030	1,260,000	47,451	1,307,451
2031	910,000	13,650	923,650
	<u>21,386,360</u>	<u>3,224,187</u>	<u>24,610,547</u>

TAX INCREMENT DISTRICT NUMBER THREE FUND

DISTRICT VALUATIONS:

YEAR	VALUATION	% INCREASE
1994	\$ 9,719,600	
1995	10,989,700	13.07%
1996	10,100,700	-8.09%
1997	10,195,800	0.94%
1998	10,596,400	3.93%
1999	11,130,900	5.04%
2000	11,377,100	2.21%
2001	17,246,000	51.59%
2002	21,877,500	26.86%
2003	25,324,400	15.76%
2004	37,527,900	48.19%
2005	46,201,500	23.11%
2006	54,013,600	16.91%
2007	61,948,100	14.69%
2008	122,085,200	97.08%
2009	116,758,800	-4.36%
2010	115,776,400	-0.84%
2011	113,527,400	-1.94%
2012	107,384,900	-5.41%
2013	106,038,900	-1.25%
2014	113,066,800	6.63%
2015	119,919,400	6.06%
2016	123,438,200	2.93%
2017	128,565,800	4.15%
2018	146,621,800	14.04%
2019	143,102,900	-2.40%

OUTSTANDING CITY DEVELOPMENT OBLIGATIONS:

On February 14, 2012 the City of Wausau entered into a development agreement with Collaborative Consulting LLC. In exchange for the creation of 200 full time jobs the city agreed to provide developer assistance in the amount of \$200,000 and ten \$1,000 grants to their employees for housing assistance. Nine of the housing assistance grants remain outstanding.

The City of Wausau, on September 13, 2005, entered into a developer agreement with Dudley Investments, LLC. The development entailed the construction of a 100,000 square foot office building with costs estimated between \$14,000,000 to \$15,000,000. The city has agreed to provide permit parking for 500 workers downtown, construct a skywalk and provide environmental remediation and necessary upgrades to street, sidewalk, street lighting and utilities. The construction of the skywalk represents an outstanding obligation of the district.

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.

The City entered into a new development agreement for the riverfront property. The previous developer agreement provided the developer construct apartments, townhomes and a commercial building on the riverfront. The terms required the City to provide loans of \$2,240,000 which would be repaid with tax increment and developer grants of \$500,000 for foundation construction. In addition, the City was to construct streets and utilities. The City negotiated with the existing developer and their contractors to release all claims to allow the project to restart. The City in addition to funding the claims in 2019 agreed to provide 49% of increment for 2 years during the construction and lease up for a maximum of \$100,000.

TAX INCREMENT DISTRICT NUMBER THREE FUND

CASH FLOW PROJECTIONS:

The District cash flow predicts a conservative static increment for the periods of 2021 to maturity. Cash flow predicts negative fund balance during the years 2019-2026 but provides for a return on investments through the life of the District.

CASH FLOW PROJECTION

Year	USES OF FUNDS				SOURCES OF FUNDS						Annual Surplus (Deficit)	Accumulated Balance	
	Total Annual Debt Service Existing Issues	Adminisitrative, Consulting Services and Other Costs	Developer Incentives	Capital Expenditures	Debt Proceeds	Other Income	Advance From Other Funds	Donated Increment	Grant & Donation Income	Tax Increment			
ACTUAL													
1994				\$92,361			\$92,361					\$0	\$0
1995	\$172,413			\$2,002,575	\$2,196,447		\$237,495					\$258,954	\$258,954
1996	\$2,038,966	\$13,210		\$260,893	\$757,555	\$25,705			\$2,000,000	\$40,926		\$511,117	\$770,071
1997	\$185,232	\$48,599		\$1,456,671	\$4,000,000	\$31,128				\$10,998		\$2,351,624	\$3,121,695
1998	\$4,047,263	\$585		\$127,328	\$856,402	\$119,437				\$13,909		(\$3,185,428)	(\$63,733)
1999	\$510,334	\$1,095				\$10,490				\$25,163		(\$475,776)	(\$539,509)
2000	\$249,696			\$73,791		\$22,339				\$40,161		(\$260,987)	(\$800,496)
2001	\$1,820,137		\$750,000	\$110,878	\$2,093,303	\$39,970	\$750,000	\$392,198		\$47,151		\$641,607	(\$158,889)
2002	\$250,875	\$157	\$791,372	\$5,278,537	\$2,415,665	\$38,331	\$2,669,163	\$690,243	\$791,372	\$78,603		\$362,436	\$203,547
2003	\$956,762	\$21,834	\$1,758,625	\$14,642,438	\$16,399,335	\$580,182	\$1,012,805	\$686,173	\$1,258,625	\$206,394		\$2,763,855	\$2,967,402
2004	\$15,106,609		\$2,652,480	\$950,004	\$14,088,534	\$69,500	\$1,034,594	\$679,709		\$296,392		(\$2,540,364)	\$427,038
2005	\$2,533,076		\$132,520	\$98,129	\$2,000,000		\$244,642	\$957,397	\$710,142	\$11,000		\$632,340	\$1,791,796
2006	\$2,975,010			\$1,301,728		\$249,334	\$1,109,287	\$696,683		\$831,571		(\$1,389,863)	\$828,971
2007	\$3,122,630	\$49,012		\$1,941,789	\$1,396,190	\$211,985	\$1,020,075	\$849,518		\$992,593		(\$643,070)	\$185,901
2008	\$2,439,384			\$932,630	\$270,000	\$224,667		\$2,481,850		\$1,207,183		\$811,686	\$997,587
2009	\$2,413,435	\$27,371		\$408,872	\$320,000	\$258,562		\$685,107	\$21,023	\$1,922,136		\$357,150	\$1,354,737
2010	\$2,461,237	\$48,007		\$2,016,086	\$1,580,447	\$173,737		\$693,115	\$122,763	\$1,913,174		(\$42,094)	\$1,312,643
2011	\$2,614,684	\$54,560	\$174,000	\$4,694,503		\$186,335			\$1,247,316	\$1,962,727		(\$4,141,369)	(\$2,828,726)
2012	\$8,485,562	\$46,258	\$275,000	\$771,262	\$9,005,000	\$235,408			\$113,927	\$1,919,739		\$1,695,992	(\$1,132,734)
2013	\$2,815,752	\$54,239	\$1,000	\$1,291,332	\$1,108,000	\$150,646			\$166,538	\$1,764,433		(\$972,706)	(\$2,105,440)
2014	\$2,627,195	\$71,919		\$2,267,481	\$1,595,000	\$92,960			\$383,456	\$1,752,528		(\$1,142,651)	(\$3,248,091)
2015	\$2,224,813	\$132,683		\$4,476,374	\$4,075,000	\$167,081			\$1,428,463	\$1,868,669		\$705,343	(\$2,542,748)
2016	\$2,123,431	\$219,116	\$1,420,079	\$6,968,324	\$8,414,779	\$88,236		\$1,434,277	\$1,152,337	\$2,108,433		\$2,467,112	(\$75,636)
2017	\$3,052,086	\$571,498	\$2,384	\$2,915,824	\$6,405,000	\$806,414		\$1,321,470	\$1,666,750	\$2,214,368		\$5,792,210	\$5,716,574
2018	\$3,435,523	\$122,044	\$499,999	\$3,671,051		\$241,020		\$1,300,537	\$1,154,650	\$2,324,996		(\$2,707,414)	\$3,009,160
ESTIMATED													
2019	\$3,253,789	\$110,155	\$2,190,767	\$2,767,045		\$305,488		\$1,119,579	\$35,450	\$2,771,677		(\$4,089,562)	(\$1,080,402)
2020	\$3,397,494	\$175,150	\$360,000	\$3,192,000	\$1,227,000	\$491,580		\$1,219,233	\$754,757	\$2,705,000		(\$727,074)	(\$1,807,476)
2021	\$2,758,383	\$35,000	\$360,000			\$390,376				\$2,625,000		(\$138,007)	(\$1,945,483)
2022	\$3,053,089	\$35,000	\$275,000			\$390,376				\$2,625,000		(\$347,713)	(\$2,293,196)
2023	\$1,769,024	\$35,000	\$275,000			\$390,376				\$2,625,000		\$936,352	(\$1,356,844)
2024	\$1,972,840	\$35,000	\$150,000			\$390,376				\$2,625,000		\$857,536	(\$499,308)
2025	\$1,968,259	\$35,000	\$150,000			\$390,376				\$2,625,000		\$862,117	\$362,809
2026	\$3,303,807	\$35,000	\$60,000			\$455,376				\$2,625,000		(\$318,431)	\$44,378
2027	\$1,603,680	\$35,000				\$390,376				\$2,625,000		\$1,376,696	\$1,421,074
2028	\$1,414,320	\$35,000				\$390,376				\$2,625,000		\$1,566,056	\$2,987,130
2029	\$1,408,420	\$35,000				\$390,376				\$2,625,000		\$1,571,956	\$4,559,086
2030	\$1,307,451	\$35,000				\$390,376				\$2,625,000		\$1,672,925	\$6,232,011
2031	\$923,650	\$35,000				\$390,376				\$2,625,000		\$2,056,726	\$8,288,737
	\$ 96,796,311	\$ 2,152,492	\$ 12,358,226	\$ 64,709,906	\$ 80,203,657	\$ 9,424,313	\$ 8,883,177	\$ 14,959,834	\$ 12,308,427	\$ 58,526,264			

TAX INCREMENT DISTRICT NUMBER THREE FUND

CASH FLOW PROJECTIONS cont:

<u>2019</u>	
Riverfront Activity	2,260,020
Parking Improvements	174,000
2nd Street Improvements	<u>333,025</u>
	<u>2,767,045</u>

<u>2020</u>	
Land	20,000
Third Street Improvements	40,000
Fulton Street Improvements	1,497,000
Parking Improvements	190,000
Bridge Street Bridge Rehabilitation*	900,000
Barker Stewart Island Improvements	70,000
1st Street Improvements	75,000
1st Street Connector Trails	<u>400,000</u>
	<u><u>3,192,000</u></u>

Funded by Bridge Aid at 50% \$450,000

Debt For Years 2021 to 2027 includes additional annual debt retirement for the 2020 issue of \$1,227,000

TAX INCREMENT DISTRICT NUMBER FIVE FUND

MISSION:

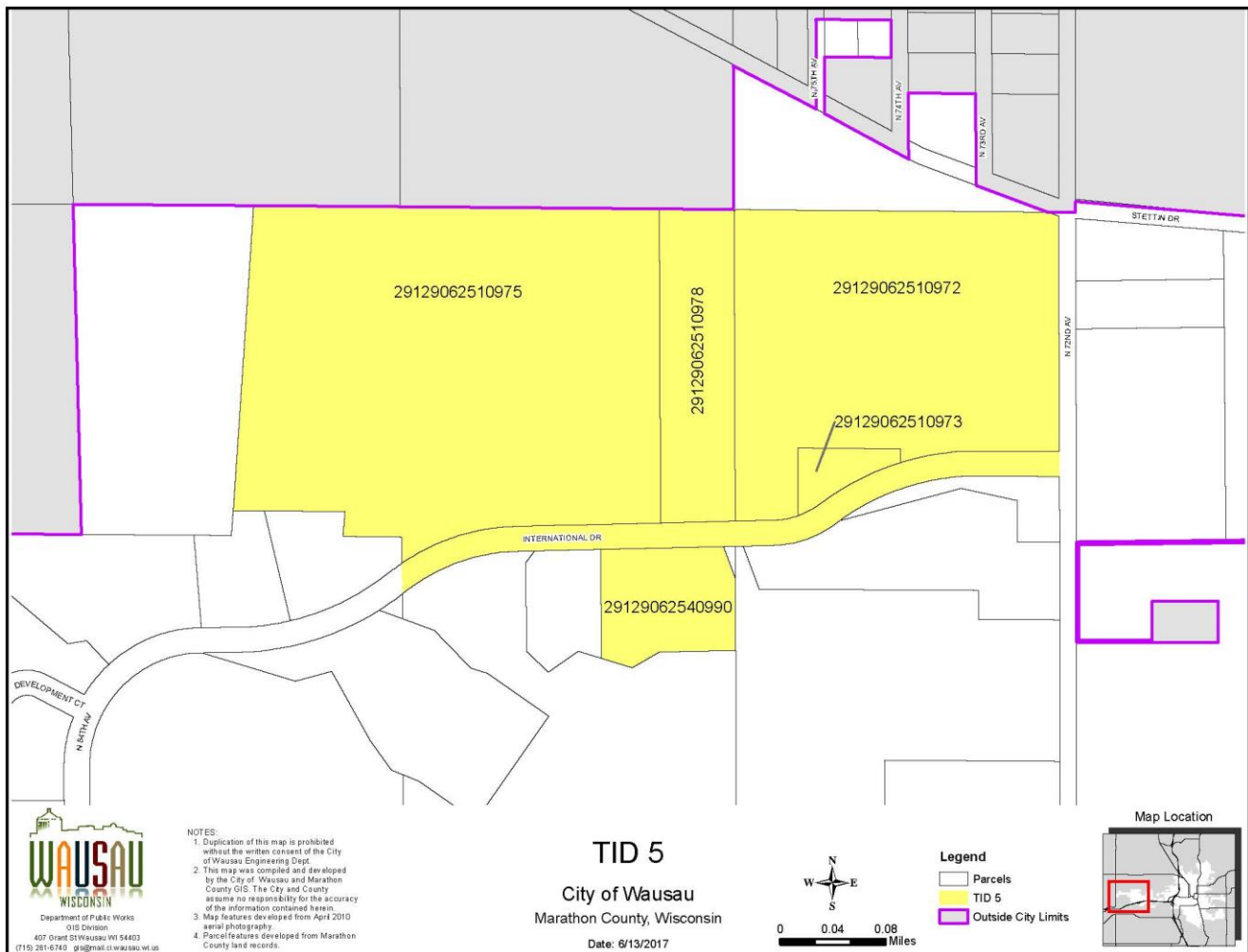
To fund the third expansion of the City's business campus

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.

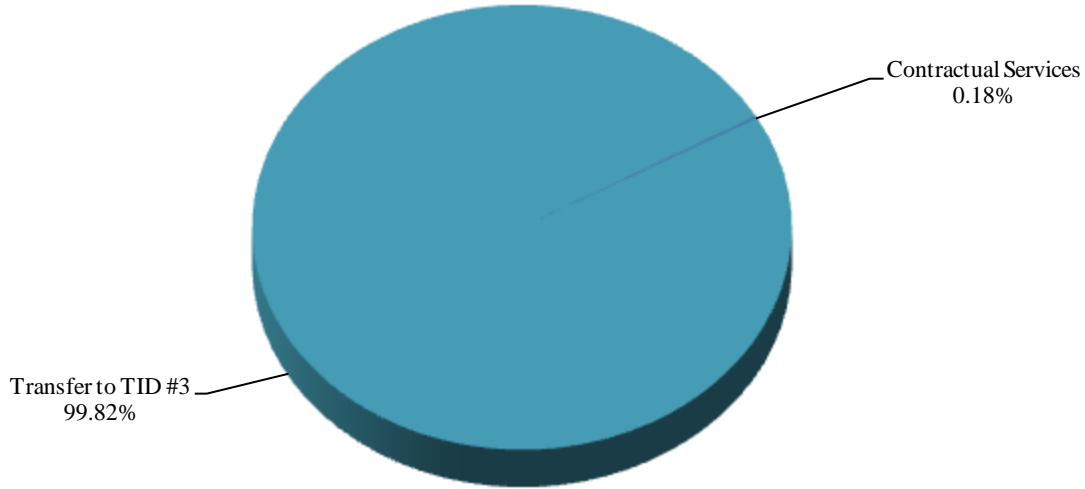
DISTRICT FACTS:

Creation Date: July 31, 1997
 Last Date Project Costs Incurred: July 8, 2015
 Mandated Final Dissolution Date: July 8, 2020



TAX INCREMENT DISTRICT NUMBER FIVE FUND

BUDGET:



BUDGET SUMMARY

	2017	2018	2019			2020		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Contractual Services	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 2,150	\$ 2,150	\$ 2,150
Grants & Contributions								
Capital Outlay								
Transfer to TID #3	1,321,470	1,300,537	1,075,351	1,075,351	1,119,579	1,219,233	1,219,233	1,219,233
Transfer to Debt Service	289,774							
Total Expenses	\$ 1,611,394	\$ 1,300,687	\$ 1,075,501	\$ 1,075,501	\$ 1,119,729	\$ 1,221,383	\$ 1,221,383	\$ 1,221,383
Other Taxes	\$ 1,611,394	\$ 1,300,687	\$ 1,075,501	\$ 1,075,501	\$ 1,119,729	\$ 1,221,383	\$ 1,221,383	\$ 1,221,383
Total Revenues	\$ 1,611,394	\$ 1,300,687	\$ 1,075,501	\$ 1,075,501	\$ 1,119,729	\$ 1,221,383	\$ 1,221,383	\$ 1,221,383

BUDGET HIGHLIGHTS:

The 2020 budget reflects the last year of increment for the district. Administrative costs will fund the final audit of the district. The final donation to TID #3 approved in the 2015 Project Plan Amendment will be distributed in 2020.

TAX INCREMENT DISTRICT NUMBER FIVE FUND

DISTRICT FUTURE OBLIGATIONS:

All debt of the district has been retired as noted below:

	Original Amount Borrowed	Repaid	Balance 12/31/2019
1997 General Obligation Note, Call date April 1, 2005	\$540,000	\$540,000	\$ -
2003 General Obligation Note, Call date April 1, 2013	2,000,000	2,000,000	-
2004B General Obligation Note, Call date April 1, 2009	1,500,000	1,500,000	-
2007 State Trust Fund Loan, Call date annually March 15th	2,956,877	2,956,877	-
2007 State Trust Fund Loan, Call date annually March 15th	500,000	500,000	-
2010B Refunding General Obligation Note	2,440,000	2,440,000	-
Total	\$9,936,877	\$9,936,877	\$ -

DISTRICT VALUATIONS:

YEAR	EQUALIZED VALUATION	PERCENTAGE CHANGE
1997	105,900	-
1998	8,316,200	7752.88%
1999	10,622,200	27.73%
2000	11,962,200	12.62%
2001	12,263,000	2.51%
2002	13,872,700	13.13%
2003	18,785,600	35.41%
2004	17,650,900	-6.04%
2005	18,300,700	3.68%
2006	20,733,000	13.29%
2007	22,632,000	9.16%
2008	30,044,500	32.75%
2009	48,849,000	62.59%
2010	45,633,600	-6.58%
2011	45,419,600	-0.47%
2012	44,938,400	-1.06%
2013	44,916,500	-0.05%
2014	44,942,200	0.06%
2015	48,176,800	7.20%
2016	53,242,300	10.51%
2017	41,644,100	-21.78%
2018	34,287,800	-17.66%
2019	34,353,200	0.19%

TAX INCREMENT DISTRICT NUMBER FIVE FUND

CASH FLOW PROJECTIONS:

**CITY OF WAUSAU
TAX INCREMENTAL DISTRICT NUMBER FIVE
PROJECTED CASH FLOW**

Year	USES OF FUNDS				SOURCES OF FUNDS				Annual Surplus (Deficit)	Increment Donatin to TID #3	Cumulative Balance
	Total Annual Debt Service	Administrative, Organization & Discretionary Costs	Developer Incentives	Capital Expenditures	Debt Proceeds	Tax Increment	Other Income				
ACTUAL											
1 1997	\$9,451			\$471,299	\$540,000		\$3,576	\$62,826		\$62,826	
2 1998	\$38,895	\$79,952		\$143,719				(\$262,566)		(\$199,740)	
3 1999	\$86,835			\$1,000		\$235,626		\$147,791		(\$51,949)	
4 2000	\$83,955	\$102				\$299,260	\$2,775	\$217,978		\$166,029	
5 2001	\$80,955	\$6,625				\$337,279	\$1,983	\$251,682		\$417,711	
6 2002	\$77,895			\$205,105		\$339,040	\$1,565	\$57,605		\$475,316	
7 2003	\$84,481	\$76,075		\$1,497,660	\$2,000,000	\$379,179		\$720,963		\$1,196,279	
8 2004	\$272,815	\$49,405		\$616,676	\$1,500,000	\$505,905	\$12,814	\$1,079,823		\$2,276,102	
9 2005	\$404,361			\$25,936		\$478,079	\$7,735	\$55,517		\$2,331,619	
10 2006	\$398,510		\$2,588,611	\$11,543		\$474,090	\$162,984	(\$2,361,590)		(\$29,971)	
11 2007	\$400,921	\$37,276	\$2,847,591	\$17,561	\$2,206,760	\$519,865	\$103,690	(\$473,034)		(\$503,005)	
12 2008	\$400,352		\$486,115	\$6,250	\$1,250,117	\$570,207	\$44,019	\$971,626		\$468,621	
13 2009	\$820,657	\$17,945	\$39,473			\$719,479	\$37,063	(\$121,533)		\$347,088	
14 2010	\$3,719,878	\$17,292	\$41,620		\$2,440,000	\$1,254,271	\$49,394	(\$35,125)		\$311,963	
15 2011	\$693,239	\$18,104		\$257,197		\$1,217,583	\$79,469	\$328,512		\$640,475	
16 2012	\$2,421,459	\$28,332	\$290,000	\$25,000		\$1,222,984	\$59,961	(\$1,481,846)		(\$841,371)	
17 2013	\$548,886	\$17,934	\$160,000	\$1,151		\$1,217,831	\$42,158	\$532,018		(\$309,353)	
18 2014	\$458,923	\$48,470	\$650,000	\$20,335		\$1,234,760	\$53,433	\$110,465		(\$198,888)	
19 2015	\$281,028	\$37,674	\$600,000			\$1,185,556	\$151,914	\$418,768		\$219,880	
20 2016	\$283,598	\$1,150				\$1,307,236	\$191,909	\$1,214,397	\$1,434,277	-	
21 2017	\$289,774	\$150				\$1,452,126	\$159,268	\$1,321,470	\$1,321,470	-	
22 2018		\$150				\$1,126,450	\$174,237	\$1,300,537	\$1,300,537	-	
ESTIMATED											
23 2019		\$150				\$912,859	\$206,871	\$1,119,580	\$1,119,580	-	
24 2020		\$2,150				\$912,900	\$308,483	\$1,219,233	\$1,219,233	-	
	\$11,856,868	\$438,936	\$7,703,410	\$3,300,432	\$9,936,877	17,902,565	1,855,301	\$6,395,097	\$6,395,097		

TAX INCREMENT DISTRICT NUMBER SIX FUND

MISSION:

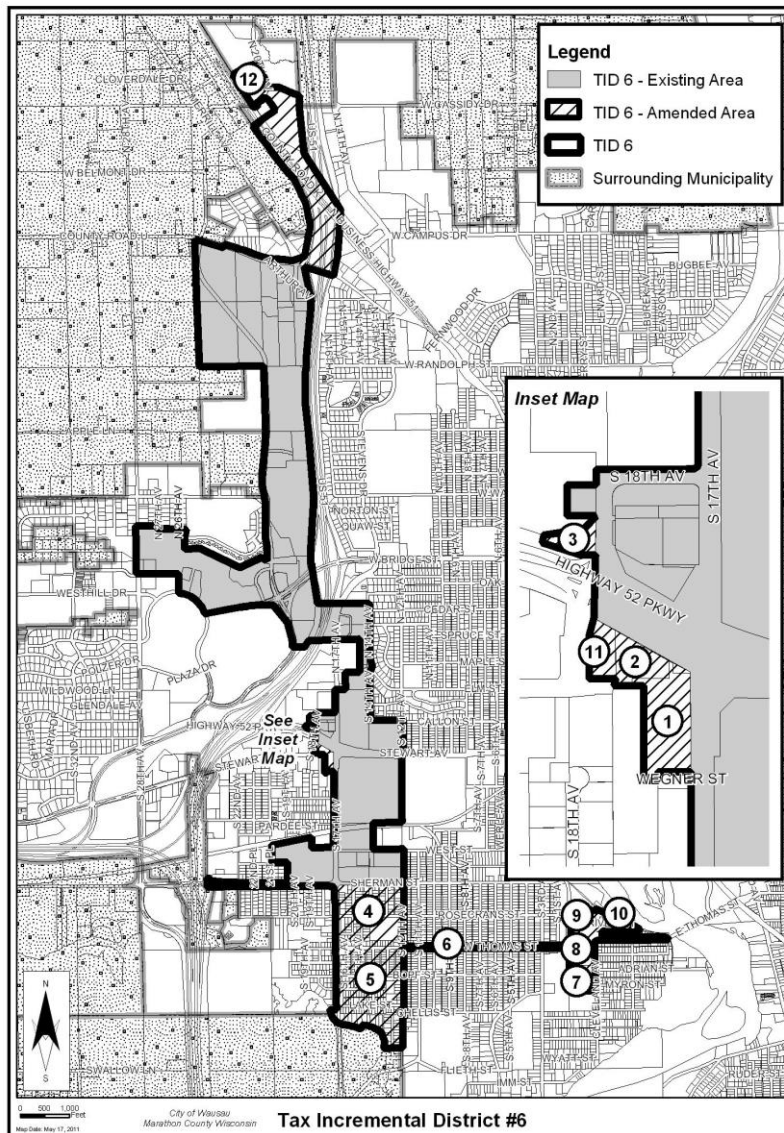
To fund public infrastructure within the District, and assist with development and redevelopment of the area which is located along the Interstate I-39 corridor with the northern border as County Road U and Thomas Street as the southern border.

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.

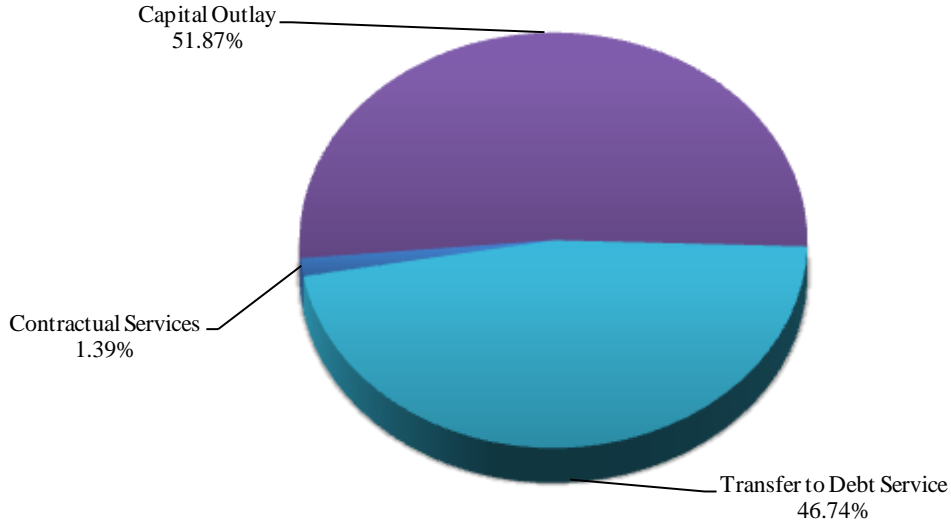
DISTRICT FACTS:

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								
	2017	2018	2019			2020		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Contractual Services	\$ 345,863	\$ 113,211	\$ 210,150	\$ 210,150	\$ 140,637	\$ 80,150	\$ 80,150	\$ 80,150
Debt Service	19,055	19,717	35,000	35,000	49,147	-	-	-
Grants & Contributions			299,000	299,000	420,841	-	-	-
Capital Outlay	4,522,471	2,951,288	5,435,000	7,468,716	6,690,672	2,986,000	2,986,000	2,986,000
Transfer to Debt Service	970,744	1,605,870	2,108,865	2,108,865	2,149,665	2,690,722	2,690,722	2,690,722
Total Expenses	\$ 5,858,133	\$ 4,690,086	\$ 8,088,015	\$10,121,731	\$ 9,450,962	\$ 5,756,872	\$ 5,756,872	\$ 5,756,872
Taxes	\$ 1,646,554	\$ 2,377,868	\$ 2,790,787	\$ 2,790,787	\$ 2,862,341	\$ 2,944,008	\$ 2,944,008	\$ 2,944,008
Governmental Grants & Aids						300,000	300,000	300,000
Public Charges	36,015	23,358	20,000	20,000	17,300	-	-	-
Miscellaneous	32,722	27,030	319,914	319,914	344,450	22,864	22,864	22,864
Other Financing Sources	3,826,672	3,548,725	3,945,000	3,945,000	3,227,427	2,263,000	2,263,000	2,263,000
Total Revenues	\$ 5,541,963	\$ 5,976,981	\$ 7,075,701	\$ 7,075,701	\$ 6,451,518	\$ 5,529,872	\$ 5,529,872	\$ 5,529,872

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The 2020 budget concludes expenditure period of the district on May 10. The balance of the districts life will be retiring debt and minor administrative efforts.

TAX INCREMENT DISTRICT NUMBER SIX FUND

DISTRICT OBLIGATIONS:

The District is currently retiring eight general obligation note issues.

	Original Amount Borrowed	Repaid	Balance 12/31/2019
2005A General Obligation Note	\$1,539,475	\$1,539,475	\$0
2010A General Obligation Note	\$400,000	\$360,000	\$40,000
2011A General Obligation Note	\$1,244,970	\$997,920	\$247,050
2012B General Obligation Note	\$700,000	\$500,000	\$200,000
2013A General Obligation Note	\$2,065,000	\$1,265,000	\$800,000
2016A General Obligation Note	\$4,515,000	\$1,510,000	\$3,005,000
2017A General Obligation Note	\$3,615,000	\$950,000	\$2,665,000
2018A General Obligation Note	\$3,440,000	\$470,000	\$2,970,000
2019A General Obligation Note	\$3,130,000		\$3,130,000
	<u>\$20,649,445</u>	<u>\$7,592,395</u>	<u>\$13,057,050</u>

Schedule of Maturities			
	Principal	Interest	Total
2020	2,328,930	361,792	2,690,722
2021	2,263,120	300,201	2,563,321
2022	2,170,000	233,625	2,403,625
2023	2,165,000	160,175	2,325,175
2024	2,040,000	87,425	2,127,425
2025	2,090,000	25,950	2,115,950
	<u>\$13,057,050</u>	<u>\$1,169,168</u>	<u>\$14,226,218</u>

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%

TAX INCREMENT DISTRICT NUMBER SIX FUND

CASH FLOW PROJECTIONS:

TID #6 CASH FLOW PROJECTIONS

Year	USES OF FUNDS					SOURCES OF FUNDS					Annual Surplus (Deficit)	Cumulative Balance
	Total Annual Debt Service	Future Debt Retirement	Administrative, Organization, & Discretionary Costs	Developer Incentives	Capital Expenditures	Other Income	Loan Repayments	Special Assessment Income	Debt Proceeds	Tax Increment		
ACTUAL												
2005			\$82,793		\$1,362,222	\$14,567			\$1,539,475		\$109,027	\$109,027
2006	\$185,737		\$14,395		\$327,530	\$3,615					(\$524,047)	(\$415,020)
2007	\$178,803		\$18,028		\$76,024	\$73,470				\$449,635	\$250,250	(\$164,770)
2008	\$188,711		\$56,664	\$183,962	\$203,833	\$37,998		\$30,896		\$520,672	(\$43,604)	(\$208,374)
2009	\$187,783		\$12,276	\$553,595	\$984	\$34,058		\$7,678		\$730,190	\$17,288	(\$191,086)
2010	\$192,133		\$29,845		\$360,870	\$61,464		\$7,134	\$400,000	\$858,034	\$743,784	\$552,698
2011	\$243,819		\$31,929	\$257,466	\$455,652	\$62,465		\$8,405	\$1,244,970	\$991,225	\$1,318,199	\$1,870,897
2012	390,527		\$30,329	\$340,876	\$1,948,737	\$90,268		\$5,483	\$700,000	\$1,059,794	(\$854,924)	\$1,015,973
2013	557,757		\$43,797	\$455,939	\$3,496,673	\$135,209		\$73,155	\$2,065,000	\$955,238	(\$1,325,564)	(\$309,591)
2014	\$769,690		\$44,120	\$571,777	\$315,483	\$98,478		\$104,853		\$1,176,485	(\$321,254)	(\$630,845)
2015	\$703,182		\$152,588	\$294,311	\$300,311	\$85,647	\$22,854	\$39,605		\$1,507,029	\$204,743	(\$426,102)
2016	\$497,031		\$174,790	\$141,032	\$3,086,671	\$116,335	\$11,575	\$38,472	\$4,515,000	\$1,620,763	\$2,402,621	\$1,976,519
2017	\$1,211,244		\$178,464	\$75,000	\$4,689,869	\$561,863	\$10,039	\$38,342	\$3,615,000	\$1,613,164	(\$316,169)	\$1,660,350
2018	\$1,649,226		\$74,718		\$2,989,782	\$124,365	\$11,656	\$24,350	\$3,572,364	\$2,267,884	\$1,286,893	\$2,947,243
ESTIMATED												
2019	\$2,149,665		\$311,625	\$299,000	\$6,690,672	\$250,959	\$344,450		\$3,130,000	\$2,726,109	(\$2,999,444)	(\$52,201)
2020	\$2,690,722		\$80,150		\$2,986,000	\$141,008	\$322,864		\$2,263,000	\$2,803,000	(\$227,000)	(\$279,201)
2021	\$2,549,150	\$456,000	\$4,150			\$141,000	\$14,657			\$2,803,000	(\$50,643)	(\$329,844)
2022	\$2,409,740	\$456,000	\$4,150			\$141,000	\$14,657			\$2,803,000	\$88,767	(\$241,077)
2023	\$2,331,432	\$456,000	\$4,150			\$141,000	\$15,282			\$2,803,000	\$167,700	(\$73,377)
2024	\$2,129,106	\$456,000	\$4,150			\$141,000	\$9,961			\$2,803,000	\$364,705	\$291,328
2025	\$2,120,698	\$456,000	\$4,150			\$141,000	\$9,961			\$2,803,000	\$373,113	\$664,441
TOTAL	23,336,156	2,280,000	1,357,261	3,172,958	29,291,313	2,596,769	787,956	378,373	23,044,809	33,294,222		

2019

7th Avenue Reconstruction and Asphalt Overlay	\$494,042
Thomas Street Land Acquisition	\$1,702,000
Thomas Street Professional Services	\$164,000
Thomas Street Construction	\$3,031,640
Stewart Ave Streetscape Planning	\$23,000
1st Avenue Reconstructions	\$1,245,990
Riverside Park Seawall Planning	\$30,000
	<u>\$6,690,672</u>

2020

Riverside Park Trail, Road and Seawall	\$1,200,000
Westside Streetscape	\$225,000
Tree Planting	\$130,000
18th Avenue Project	\$300,000
Street Improvements	\$190,000
Cedar Street 7th to 14th Avenue	\$941,000
	<u>\$2,986,000</u>

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:

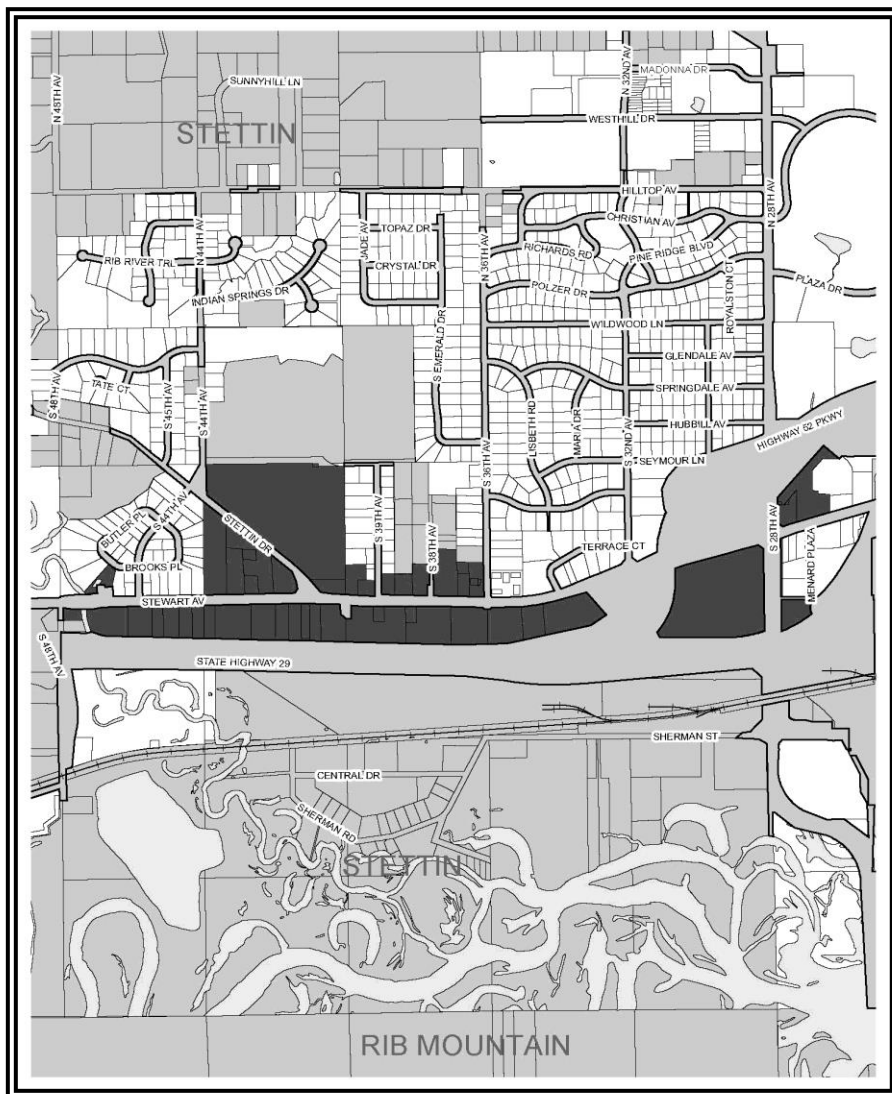
This fund accounts for the receipt of district increment, and other program income generated from the project. These funds are applied to debt service and other eligible capital costs.

DISTRICT FACTS:

Creation Date: January 11, 2006

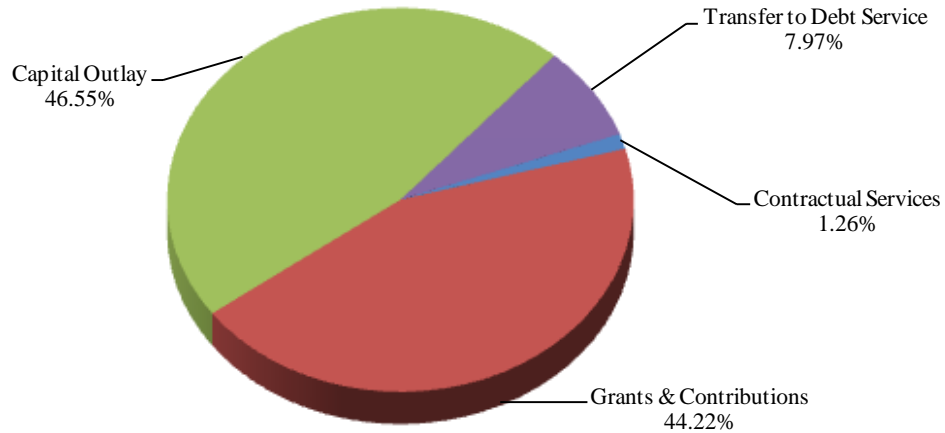
Last Date Project Costs Incurred: January 10, 2021

Mandated Final Dissolution Date: January 10, 2026



TAX INCREMENT DISTRICT NUMBER SEVEN FUND

BUDGET:



BUDGET SUMMARY

	2017		2018		2019			2020	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted	
Contractual Services	\$ 23,912	\$ 3,903	\$ 8,150	\$ 8,150	\$ 8,150	\$ 8,150	\$ 8,150	\$ 8,150	
Grants & Contributions	96,136	-	251,883	435,942	435,942	285,000	285,000	285,000	
Capital Outlay		-	-	-	-	300,000	300,000	300,000	
Transfer to Debt Service	562,113	505,835	130,545	130,545	130,545	51,350	51,350	51,350	
Total Expenses	\$ 682,161	\$ 509,738	\$ 390,578	\$ 574,637	\$ 574,637	\$ 644,500	\$ 644,500	\$ 644,500	
Taxes	\$ 535,127	\$ 535,127	\$ 740,382	\$ 740,382	\$ 964,455	\$ 996,267	\$ 996,267	\$ 996,267	
Total Revenues	\$ 535,127	\$ 535,127	\$ 740,382	\$ 740,382	\$ 964,455	\$ 996,267	\$ 996,267	\$ 996,267	

BUDGET HIGHLIGHTS:

The 2020 shows the reduced debt service payments due to the retirement of two outstanding issues. The 2020 budget also reflects developer payment obligations along with \$200,000 for Stewart Avenue streetscape improvements and parking lot improvements of \$100,000.

TAX INCREMENT DISTRICT NUMBER SEVEN FUND

DISTRICT FUTURE OBLIGATIONS:

The District is currently retiring two debt issues. These issues are detailed below along with a consolidated schedule of maturities.

	Original Amount Borrowed	Repaid	Balance 12/31/2019
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	0
2009A General Obligation Note	680,000	680,000	0
2010A General Obligation Note	78,000	70,000	8,000
2012B General Obligation Note	110,105	110,105	0
2013B General Obligation Note	445,000	285,000	160,000
2014A GO (to refinance 2007 Issue)	135,000	135,000	-
	<u>\$ 5,923,067</u>	<u>\$ 5,755,067</u>	<u>\$ 168,000</u>

	PRINCIPAL	INTEREST	TOTAL
2020	48,000	3,350	51,350
2021	40,000	2,400	42,400
2022	40,000	1,600	41,600
2023	40,000	600	40,600
	<u>168,000</u>	<u>7,950</u>	<u>175,950</u>

DEVELOPER AGREEMENT OBLIGATIONS:

The City of Wausau entered into a development agreement on September 11, 2012 with 2800 Stewart Avenue, LLC (developer) for the commercial development of an 11.2 acre site along the Hwy29/52/I39 corridor. Significant site improvement is required including utilities, soils removal and access construction. To assist with these site preparation costs the City of Wausau agreed to a cash grant of \$443,770 along with Developer Funded payments totaling \$1,035,942. The improvements are expected to bring in excess of \$10.5 million of improvements and create 50 new full time jobs within 60 months of occupancy. The developer funded contributions will be limited to 80% of increment generated annually bearing an interest rate of 0%.

	<u>Authorized</u>	<u>Paid</u>	<u>2020 Budget</u>
Stewart Avenue LLC	\$ 443,770	\$ 438,484	
Stewart Avenue LLC	<u>1,035,942</u>	<u>510,942</u>	<u>285,000</u>
Total	<u>\$ 1,479,712</u>	<u>\$ 949,426</u>	<u>\$ 285,000</u>

TAX INCREMENT DISTRICT NUMBER SEVEN FUND

CASH FLOW PROJECTIONS:

The cash flow predicts decreasing deficits in future years. The developer incentives in 2019-2021 represent the obligation to Stewart Avenue LLC.

CASH FLOW PROJECTION

Year	USES OF FUNDS				SOURCES OF FUNDS				Annual Surplus (Deficit)	Cumulative Balance
	Existing Annual Debt Service	Administrative, Organization, & Discretionary Costs	Developer Incentives	Other Project Costs	Other Income	Special Assessment Income	Debt Proceeds	Tax Increment		
ACTUAL										
1 2006	\$2,454	\$8,963		\$341,235			\$350,000		(\$2,652)	(\$2,652)
2 2007	\$62,953	\$43,501		\$629,179	\$4,418		\$469,962		(\$261,253)	(\$263,905)
3 2008	\$153,820	\$7,223		\$3,404,359	\$6,523	\$142,006	\$3,655,000	\$100,046	\$338,173	\$74,268
4 2009	\$607,955	\$5,006		\$980,731	\$7,849	\$73,225	\$680,000	\$389,929	(\$442,689)	(\$368,421)
5 2010	\$663,182	\$16,716		\$173,275	\$10,541	\$46,848	\$78,000	\$349,929	(\$367,855)	(\$736,276)
6 2011	\$647,328	\$17,500		\$51,357	\$13,500	\$47,650		\$392,106	(\$262,929)	(\$999,205)
7 2012	\$735,028	\$11,718		\$852	\$10,871	\$35,776	\$110,105	\$367,717	(\$223,129)	(\$1,222,334)
8 2013	\$631,824	\$12,589	\$438,484	\$17,697	\$24,203	\$6,664	\$445,000	\$322,877	(\$301,850)	(\$1,524,184)
9 2014	\$671,117	\$7,002		\$2,595	\$11,136			\$416,819	(\$252,759)	(\$1,776,943)
10 2015	\$631,954	\$9,619	\$75,000	\$41,432	\$8,039			\$532,544	(\$217,422)	(\$1,994,365)
11 2016	\$613,851	\$5,850		\$440	\$40,442			\$574,301	(\$5,398)	(\$1,999,763)
12 2017	\$562,113	\$2,807		\$117,240	\$9,493			\$525,634	(\$147,033)	(\$2,146,796)
13 2018	\$505,835	\$3,903			\$9,632			\$954,823	\$454,717	(\$1,692,079)
ESTIMATED										
14 2019	\$130,545	\$8,150	\$435,942		\$19,796			\$774,874 *	\$220,033	(\$1,472,046)
15 2020	\$51,350	\$8,150	\$285,000	\$300,000	\$26,267			\$970,000	\$351,767	(\$1,120,279)
16 2021	\$42,400	\$4,000	\$240,000		\$9,632			\$1,000,000	\$723,232	(\$397,047)
17 2022	\$41,600	\$1,000			\$9,632			\$1,015,750	\$982,782	\$585,735
18 2023	\$40,600							\$1,015,750	\$975,150	\$1,560,885
19 2024								\$1,015,750	\$1,015,750	\$2,576,635
20 2025								\$1,015,750	\$1,015,750	\$3,592,385
TOTAL	\$6,795,909	\$173,697	\$1,474,426	\$6,060,392	\$221,974	\$352,169	\$5,788,067	\$11,734,599		

* Tax Revenue reduced due to assessment disputes

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%

TAX INCREMENT DISTRICT NUMBER EIGHT FUND

MISSION:

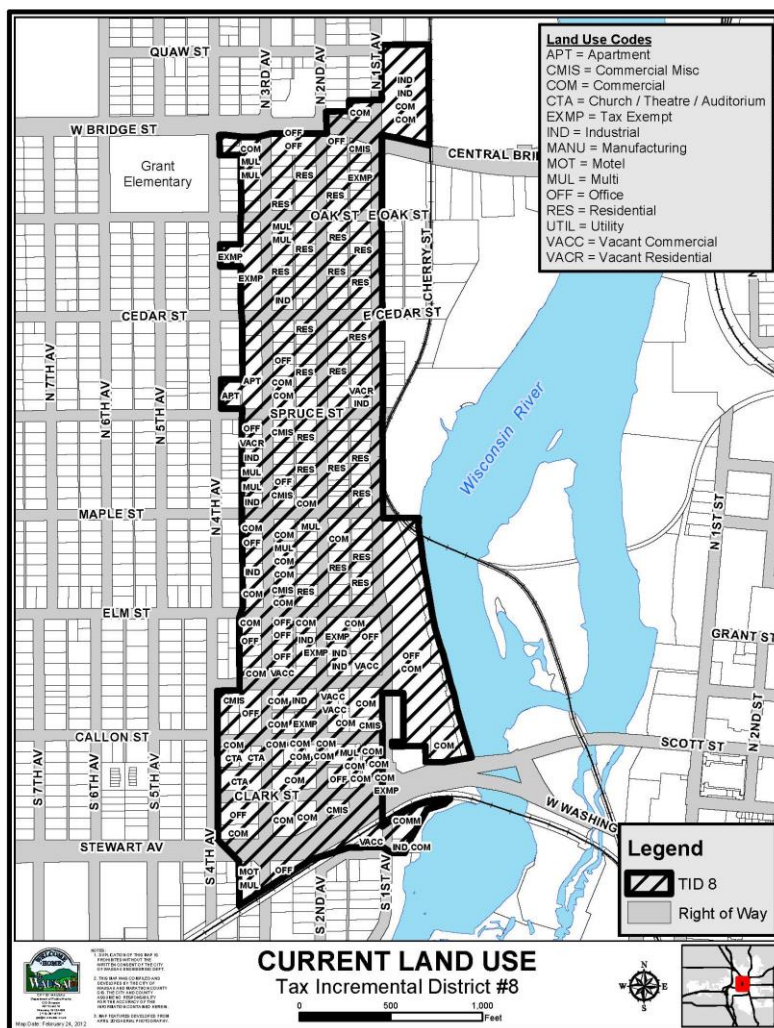
To fund public infrastructure, support economic development and blight elimination within the District. This district will complement the efforts of Tax Increment District Number Three located on the east side of the river.

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.

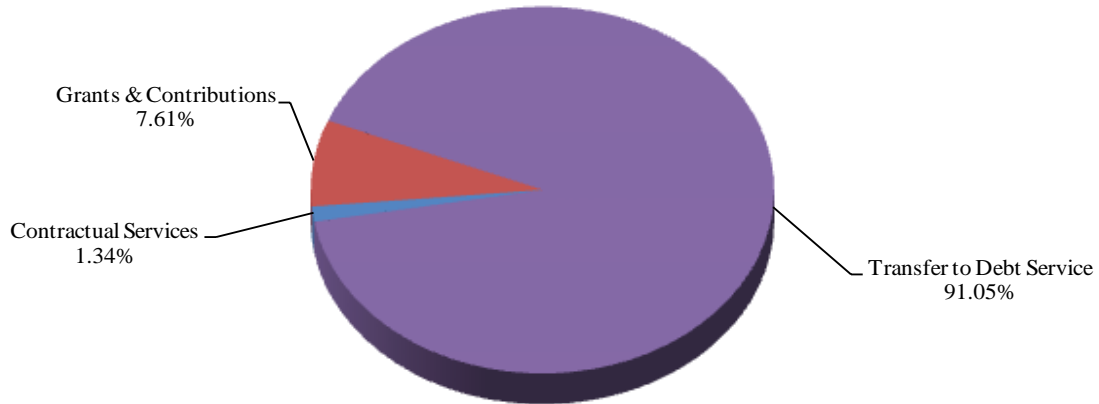
DISTRICT FACTS:

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

	2017		2018		2019			2020	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted	
Contractual Services	\$ 19,575	\$ 19,189	\$ 50,150	\$ 50,150	\$ 11,750	\$ 10,150	\$ 10,150	\$ 10,150	
Grants & Contributions	-	-	39,000	39,000	45,866	57,500	57,500	57,500	
Capital Outlay	25,496	115,445	1,650,000	2,687,000	2,687,000	-	-	-	
Transfer to Debt Service	154,714	159,542	550,378	550,378	350,378	688,306	688,306	688,306	
Total Expenses	\$ 199,785	\$ 294,176	\$ 2,289,528	\$ 3,326,528	\$ 3,094,994	\$ 755,956	\$ 755,956	\$ 755,956	
Taxes	\$ 243,600	\$ 305,210	\$ 444,289	\$ 444,289	\$ 455,015	\$ 478,795	\$ 478,795	\$ 478,795	
Public Charges	8,906	3,486	8,000	8,000	5,000	-	-	-	
Miscellaneous	246	289	300	300	2,000	-	-	-	
Debt Proceeds	-	-	1,650,000	2,687,000	2,687,000	-	-	-	
Total Revenues	\$ 252,752	\$ 308,985	\$ 2,102,589	\$ 3,139,589	\$ 3,149,015	\$ 478,795	\$ 478,795	\$ 478,795	

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The 2020 budget provides indicates an increase in debt retirement of the payoff of the WestSide Battery loan and the first debt payment of the 2019A. The budget also reflects a developer payments required under the Schierl agreement.

TAX INCREMENT DISTRICT NUMBER EIGHT FUND

CASH FLOW PROJECTIONS:

**TAX INCREMENTAL DISTRICT NUMBER EIGHT
CASH FLOW PROJECTIONS**

Year	USES OF FUNDS					SOURCES OF FUNDS				
	Annual Projected Debt Service	Administrative, Organization & Discretionary Costs	Developer Payments	CVS Tax Claim	Capital Expenditures	Debt Proceeds	Other Income	Tax Increment	Annual Surplus (Deficit)	Cumulative Balance
ACTUAL										
1	2012		\$7,801						(\$7,801)	(\$7,801)
2	2013		10,390						(18,071)	(25,872)
3	2014	372	5,717			235,993	190,000	183,660	131,578	105,706
4	2015	8,957	21,155			76,326	1,020,000	199,366	140,328	1,253,256
5	2016	118,441	96,623	275,000	42,835	1,819,722	755,000	231,968	194,502	(1,171,151)
6	2017	154,714	19,576	57,500		25,496		198,481	111,771	52,966
7	2018	159,542	9,813	-		124,821		195,888	113,098	14,810
ESTIMATED										
8	2019	350,378	11,750	45,866		2,687,000	2,687,000	204,938	257,077	54,021
9	2020	869,232	10,150	57,500				197,938	241,652	(497,292)
10	2021	626,789	6,000	57,500				197,938	276,652	(215,699)
11	2022	629,400	6,000	57,500				197,938	286,652	(208,310)
12	2023	616,282	6,000	11,634				197,938	286,652	(149,326)
13	2024	630,500	6,000					197,938	286,652	(151,910)
14	2025	621,848	6,000					197,938	286,652	(143,258)
15	2026	359,875	6,000					197,938	286,652	118,715
16	2027	357,825	6,000					197,938	286,652	120,765
17	2028	355,675	6,000					197,938	286,652	122,915
18	2029	353,313	6,000					197,938	286,652	125,277
19	2030	53,738	6,000					197,938	286,652	424,852
20	2031	52,113	6,000					465,000	286,652	693,539
21	2032	40,650	6,000					190,000	286,652	430,002
<hr/>										
TOTAL		\$6,359,644	\$264,975	\$562,500	\$42,835	\$4,977,039	\$4,652,000	\$4,046,619	\$4,488,252	

TAX INCREMENT DISTRICT NUMBER EIGHT FUND

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%

DISTRICT FUTURE OBLIGATIONS:

The District is retiring four debt issues. The 2016 Foundation loan will be retired in 2020.

	Original Amount		
	Borrowed	Repaid	12/31/2019
2014 Foundation Loan	\$ 190,000	190,000	\$ -
2016 Foundation Loan	200,000		200,000
2015 A Promissory Note	1,020,000	390,000	630,000
2016 C General Obligation Bond	555,000	65,000	490,000
2019 A General Obligation Note	2,720,000		2,720,000
	<u>\$ 4,685,000</u>	<u>\$ 645,000</u>	<u>\$ 4,040,000</u>

TOTAL

	Principal	Interest	Total
2020	595,000	93,306	688,306
2021	370,000	78,199	448,199
2022	385,000	68,515	453,515
2023	385,000	58,388	443,388
2024	405,000	47,732	452,732
2025	410,000	37,781	447,781
2026	330,000	29,875	359,875
2027	335,000	22,825	357,825
2028	340,000	15,675	355,675
2029	345,000	8,312	353,312
2030	50,000	3,737	53,737
2031	50,000	2,113	52,113
2032	40,000	650	40,650
	<u>4,040,000</u>	<u>467,108</u>	<u>4,507,108</u>

TAX INCREMENT DISTRICT NUMBER EIGHT FUND

OUTSTANDING CITY DEVELOPER OBLIGATIONS:

The City entered into an agreement for the redevelopment of the Schierl Gas Station and the adjacent office building. The agreement specifies that the developer will invest a minimum of \$3,000,000 for the redevelopment of the gas station and the conversion of the office building to market rent apartments. In exchange the city will provide an interest-free 15 year deferred loan of \$275,000 and a grant of \$287,500. The grant will be funded in annual payments of no more than \$57,500 based on the new increment collected on the improvements. In addition, the developer committed to increased employment. The loan disbursement was completed in 2016 and the first \$57,500 payment was made in 2017.

	<u>Authorized</u>	<u>Paid</u>	<u>2020 Budget</u>
TFB MI -LLC Loan	\$ 275,000	\$ 275,000	
TFB MI - LLC Grant	<u>287,500</u>	<u>103,366</u>	<u>57,500</u>
Total	<u>\$ 562,500</u>	<u>\$ 378,366</u>	<u>\$ 57,500</u>

TAX INCREMENT DISTRICT NUMBER NINE FUND

MISSION:

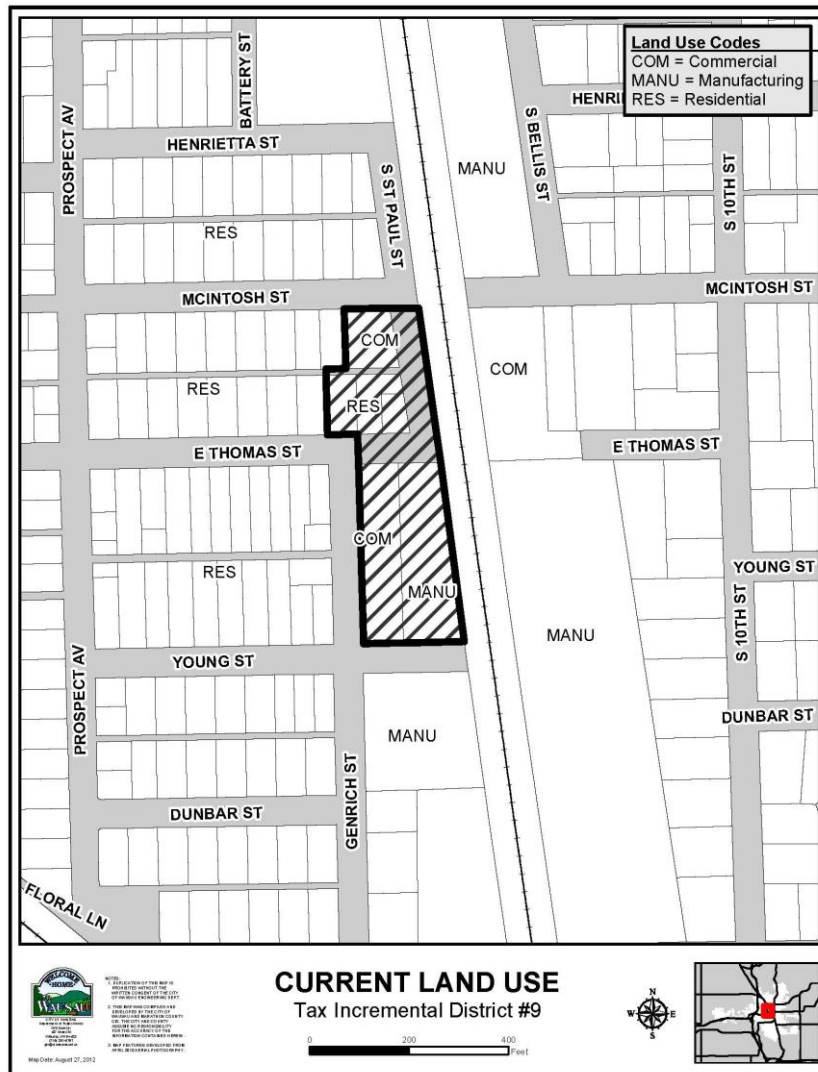
To fund public infrastructure, support economic development and blight elimination within the District. This district was specifically created to facilitate expansion of Big Bull Falls Brewery.

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.

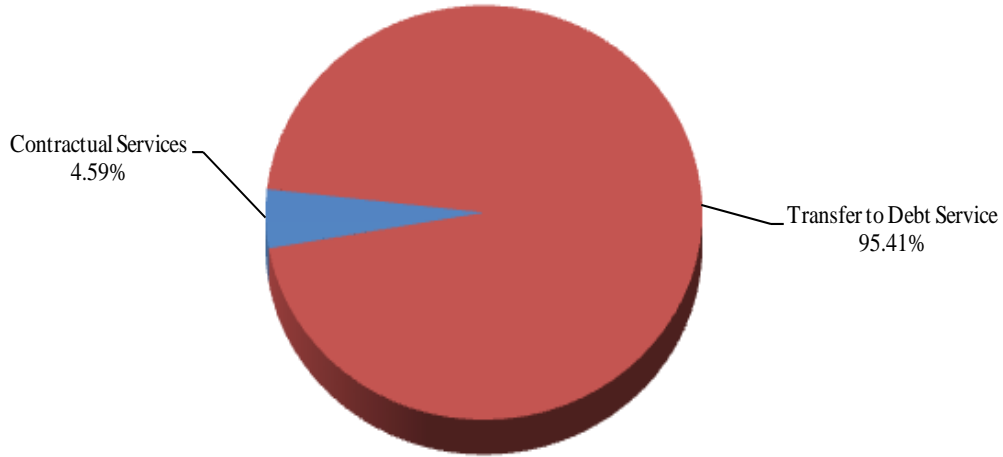
DISTRICT FACTS:

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								
	2017	2018	2019			2020		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Contractual Services	\$ 3,511	\$ 1,844	\$ 3,150	\$ 3,150	\$ 3,150	\$ 3,150	\$ 3,150	\$ 3,150
Transfer to Debt Service	73,861	72,935	71,798	71,798	71,798	65,520	65,520	65,520
Total Expenses	\$ 76,941	\$ 74,779	\$ 74,948	\$ 74,948	\$ 74,948	\$ 68,670	\$ 68,670	\$ 68,670
Taxes	23,254	23,202	27,316	27,316	\$ 28,015	\$ 27,055	\$ 27,055	\$ 27,055
Miscellaneous	24,298	23,840	26,007	26,007	28,500	26,000	26,000	26,000
Total Revenues	\$ 72,343	\$ 47,042	\$ 53,323	\$ 53,323	\$ 56,515	\$ 53,055	\$ 53,055	\$ 53,055

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The 2020 budget reflects developer loan repayments and tax increment from the project. Expenses represent the debt retirement and administrative costs. The district small deficit continues to grow but is projected to remain manageable until debt is retired in 2023 when the increment will begin to pay back accumulated deficits.

TAX INCREMENT DISTRICT NUMBER NINE FUND

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%

DISTRICT FUTURE OBLIGATIONS:

	Original Amount Borrowed	Repaid	Balance 12/31/2019
2013B General Obligation Note	630,000	390,000	240,000
	<u>\$630,000</u>	<u>\$390,000</u>	<u>\$240,000</u>

	PRINCIPAL	INTEREST	TOTAL
2020	60,000	5,520	65,520
2021	60,000	4,125	64,125
2022	60,000	2,580	62,580
2023	60,000	885	60,885
	<u>240,000</u>	<u>13,110</u>	<u>253,110</u>

TAX INCREMENT DISTRICT NUMBER NINE FUND

DISTRICT CASH FLOW PROJECTIONS:

The district expects to maintain a minor deficit balance till 2028. District revenues consist of Bull Fall loan repayments and tax increment.

CASH FLOW PROJECTIONS

Year	USES OF FUNDS			SOURCES OF FUNDS				Annual Surplus (Deficit)	Cumulative Balance
	Existing Annual Debt Service	Administrative, Organization, & Discretionary Costs	Developer Incentives	Loan Repayments	Other Income	Debt Proceeds	Tax Increment		
ACTUAL									
2012		\$6,971	\$132,196					(\$139,167)	(\$139,167)
2013		\$34,201	\$467,804			\$631,300		\$129,295	(\$9,872)
2014	\$78,868	\$2,284			\$39			(\$81,113)	(\$90,985)
2015	\$75,405	\$554		\$57,534	\$18,480		\$12,130	\$12,185	(\$78,800)
2016	\$74,674	\$2,267		\$47,928	\$175		\$24,240	(\$4,598)	(\$83,398)
2017	\$73,861	\$3,511		\$24,298	\$308		\$22,946	(\$29,820)	(\$113,218)
2018	\$72,935	\$1,844		\$23,840	\$312		\$22,890	(\$27,737)	(\$140,955)
ESTIMATED									
2019	\$71,798	\$3,150		\$28,500	\$558		\$27,457	(\$18,433)	(\$159,388)
2020	\$65,520	\$3,150		\$26,000	\$2,055		\$25,000	(\$15,615)	(\$175,003)
2021	\$64,125	\$3,150		\$26,007	\$2,055		\$25,000	(\$14,213)	(\$189,216)
2022	\$62,580	\$3,150		\$26,007	\$2,055		\$25,000	(\$12,668)	(\$201,884)
2023	\$60,885	\$3,150		\$26,007	\$2,055		\$25,000	(\$10,973)	(\$212,857)
2024		\$3,150		\$26,007	\$2,055		\$25,000	\$49,912	(\$162,945)
2025		\$3,150		\$26,007	\$2,055		\$25,000	\$49,912	(\$113,033)
2026		\$3,150		\$26,007	\$2,055		\$25,000	\$49,912	(\$63,121)
2027		\$3,150		\$26,007	\$2,055		\$25,000	\$49,912	(\$13,209)
2028		\$3,150		\$26,007	\$2,055		\$25,000	\$49,912	\$36,703
2029									
TOTAL	\$700,651	\$83,132	\$600,000	\$468,170	\$38,367	\$631,300	\$424,663		

TAX INCREMENT DISTRICT NUMBER TEN FUND

MISSION:

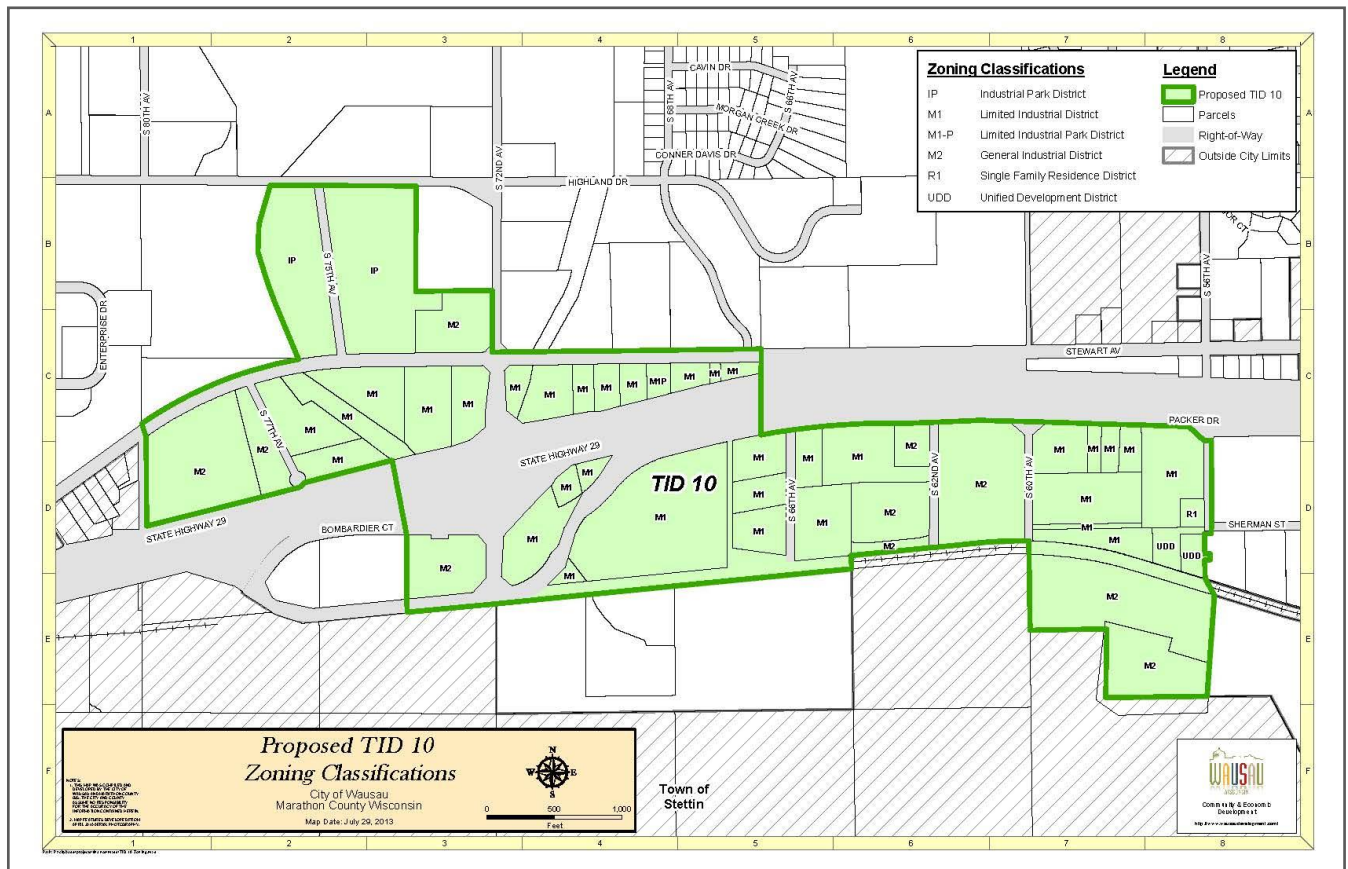
To fund the improvements within the City’s business campus.

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.

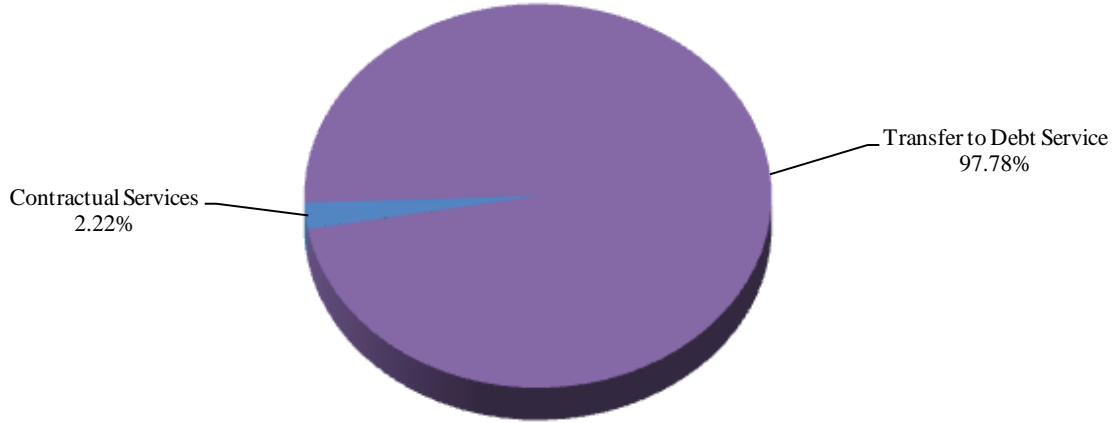
DISTRICT FACTS:

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								
	2017	2018	2019			2020		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Contractual Services	\$ 10,041	\$ 3,880	\$ 3,150	\$ 3,150	\$ 3,150	\$ 3,150	\$ 3,150	\$ 3,150
Grants & Contributions	-	-	-	-	-	-	-	-
Capital Outlay	102,452	-	-	-	-	-	-	-
Transfer to Debt Service	59,223	106,114	140,873	140,873	140,873	138,773	138,773	138,773
Total Expenses	\$ 171,716	\$ 109,994	\$ 144,023	\$ 144,023	\$ 144,023	\$ 141,923	\$ 141,923	\$ 141,923
Taxes	\$ 131,938	\$ 145,936	\$ 257,548	\$ 257,548	\$ 284,163	\$ 323,220	\$ 323,220	\$ 323,220
Total Revenues	\$ 131,938	\$ 145,936	\$ 257,548	\$ 257,548	\$ 284,163	\$ 323,220	\$ 323,220	\$ 323,220

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 2020 budget provides for debt retirement and administration.

TAX INCREMENT DISTRICT NUMBER TEN FUND

DISTRICT FUTURE OBLIGATIONS:

	Original Amount		Balance 12/31/2019
	Borrowed	Repaid	
2014B Community Development Bond	\$310,000	\$60,000	\$250,000
2015B Corporate Purpose Bonds	\$1,225,000	\$170,000	\$1,055,000
	<u>\$1,535,000</u>	<u>\$230,000</u>	<u>\$1,305,000</u>

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	105,000	33,773	138,773
2021	110,000	31,410	141,410
2022	115,000	28,723	143,723
2023	115,000	26,029	141,029
2024	120,000	23,210	143,210
2025	120,000	20,211	140,211
2026	120,000	16,910	136,910
2027	125,000	13,235	138,235
2028	130,000	9,410	139,410
2029	135,000	5,435	140,435
2030	110,000	1,705	111,705
	<u>\$1,305,000</u>	<u>\$ 210,051</u>	<u>\$ 1,515,051</u>

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%

TAX INCREMENT DISTRICT NUMBER TEN FUND

CASH FLOW PROJECTIONS:

**CITY OF WAUSAU
TAX INCREMENTAL DISTRICT NUMBER TEN
CASH FLOW PROJECTION**

Year	USES OF FUNDS				SOURCES OF FUNDS			Annual Surplus (Deficit)	Cumulative Balance	
	Debt Service	Administrative & Fiscal Charges	Developer Grant	Capital Expenditures	Debt Proceeds	Other Revenue	Existing Increment			
ACTUAL										
1	2013		\$1,000					(\$1,000)	(\$1,000)	
2	2014		\$37,464		\$201,909	\$310,000		\$70,627	\$69,627	
3	2015	\$20,285	\$41,581	\$1,200,000	\$240,276	\$1,225,000	\$33,001	(\$244,141)	(\$174,514)	
4	2016	\$44,300	\$1,953	125,000	4,191		\$82,865	(\$92,579)	(\$267,093)	
5	2017	\$59,223	\$10,041		102,452		\$131,938	(\$39,778)	(\$306,871)	
6	2018	\$106,114	\$3,880				16,101	\$129,835	\$35,942	(\$270,929)
ESTIMATED										
7	2019	\$140,873	\$3,150				37,841	\$246,322	140,140	(\$130,789)
8	2020	\$138,773	\$3,150				43,220	\$280,000	\$181,297	\$50,508
9	2021	\$141,410	\$4,000		120,000		40,000	\$280,000	\$54,590	\$105,098
10	2022	\$143,723	\$4,000		120,000		40,000	\$280,000	\$52,277	\$157,375
11	2023	\$141,029	\$4,000		120,000		40,000	\$280,000	\$54,971	\$212,346
12	2024	\$143,210	\$4,000		120,000		40,000	\$280,000	\$52,790	\$265,136
13	2025	\$140,211	\$4,000		120,000		40,000	\$280,000	\$55,789	\$320,925
14	2026	\$136,910	\$4,000		120,000		40,000	\$280,000	\$59,090	\$380,015
15	2027	\$138,235	\$4,000				40,000	\$280,000	\$177,765	\$557,780
16	2028	\$139,410	\$4,000				40,000	\$280,000	\$176,590	\$734,370
17	2029	\$140,435	\$4,000						(\$144,435)	\$589,935
18	2030	\$111,705	\$4,000						(\$115,705)	\$474,230
TOTAL		\$1,885,846	\$141,219	\$1,325,000	\$1,268,828	\$1,535,000	\$417,162	\$3,143,961		

TAX INCREMENT DISTRICT NUMBER ELEVEN FUND

MISSION:

To fund the expansion of the City's business campus.

RESPONSIBILITIES:

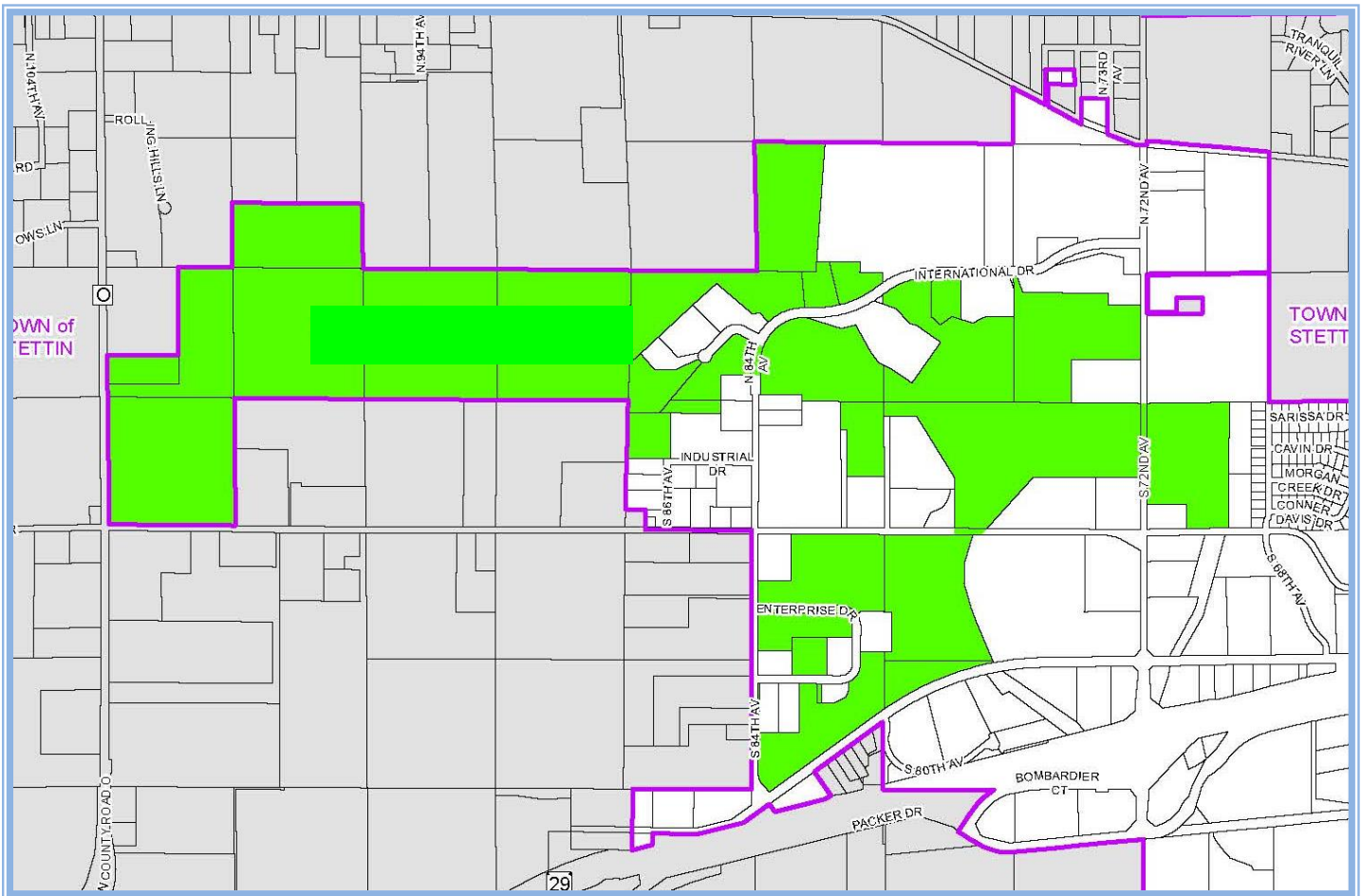
This fund accounts for the receipt of district increment, and other program income generated from the project. These funds are applied to debt service and other eligible capital costs.

DISTRICT FACTS:

Creation Date: July 18, 2017

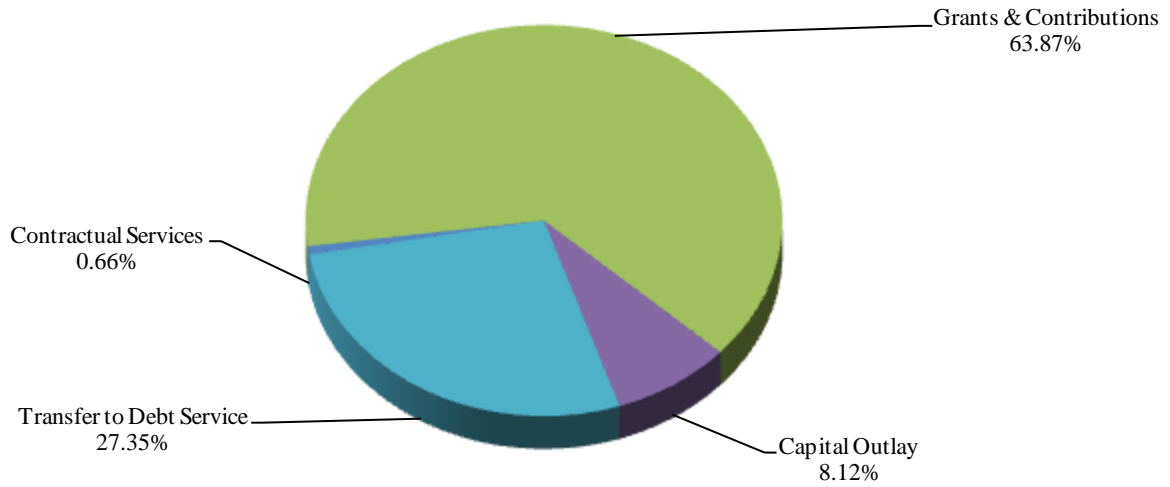
Last Date Project Costs Incurred: July 18, 2034

Mandated Final Dissolution Date: July 18, 2039



TAX INCREMENT DISTRICT NUMBER ELEVEN FUND

BUDGET:



BUDGET SUMMARY								
	2017	2018	2019			2020		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Contractual Services	\$ 236,695	\$ 113,089	\$ 49,150	\$ 49,150	\$ 41,150	\$ 8,150	\$ 8,150	\$ 8,150
Debt Service	60,236	38,680	-	-	-	-	-	-
Grants & Contributions	-	-	3,800,000	4,000,000	4,000,000	785,000	785,000	785,000
Capital Outlay	2,177,566	2,994,068	-	570,395	425,000	99,825	99,825	99,825
Transfer to Debt Service	862,345	191,213	320,630	320,630	311,992	336,173	336,173	336,173
Total Expenses	\$ 3,336,842	\$ 3,337,050	\$ 4,169,780	\$ 4,940,175	\$ 4,778,142	\$ 1,229,148	\$ 1,229,148	\$ 1,229,148
Taxes	\$ -	\$ -	\$ 40,076	\$ 42,551	\$ 42,551	\$ 1,560,000	\$ 1,560,000	\$ 1,560,000
Miscellaneous	40,461	54,592	-	12,000	12,000	-	-	-
Debt Proceeds	6,733,782	4,005,000	-	-	-	-	-	-
Total Revenues	\$ 6,774,243	\$ 4,059,592	\$ 40,076	\$ -	\$ 54,551	\$ 1,560,000	\$ 1,560,000	\$ 1,560,000

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

Tax Increment District Number Eleven was created July of 2017 for the purpose of expanding the Wausau Business Campus. Phase 1 of the public infrastructure was approved in 2017 with completion expected in 2018. Great Lakes Cheese and Wausau Chemical construction should conclude in 2019. The Wausau Chemical developer payments of \$4,000,000 will be fully disbursed by the district by the end of 2019. The 2020 budget anticipates the first developer payment to Great Lakes Cheese in the amount of \$785,000.00. Capital Projects scheduled for 2020 include design of the Campus Trail, Wayfinding signage and tree planting.

TAX INCREMENT DISTRICT NUMBER ELEVEN FUND

CASH FLOW PROJECTIONS:

**TAX INCREMENTAL DISTRICT NUMBER ELEVEN
CASH FLOW PROJECTION**

Year	USES OF FUNDS					SOURCES OF FUNDS			Annual Surplus (Deficit)	Cumulative Balance
	Existing Debt Service	Future Debt and Refinancing	Developer Grant	Administrative Costs	Capital Expenditures	Debt Proceeds	Tax Increment	Other Income		
1 2017	\$60,237			\$116,096	\$3,160,509	\$6,600,000		\$174,243	\$3,437,401	\$3,437,402
2 2018	229,894			81,217	3,025,940	4,005,000		54,592	722,541	4,159,943
ESTIMATED										
3 2019	311,992		4,000,000	41,150	425,000		42,251	12,000	(4,723,891)	(563,948)
4 2020	336,173		785,000	8,150	99,825		1,560,000		330,853	(233,096)
5 2021	336,173		785,000	8,000			1,722,000		592,828	359,732
6 2022	10,773,086		829,000	8,000		10,600,000	1,814,000		803,914	1,163,645
7 2023	-	1,200,000	829,000	8,000			1,814,000		(223,000)	940,645
8 2024	-	1,200,000	785,000	8,000			1,814,000		(179,000)	761,645
9 2025	-	1,200,000	785,000	8,000			1,814,000		(179,000)	582,645
10 2026	-	1,200,000	785,000	8,000			1,814,000		(179,000)	403,645
11 2027	-	1,200,000	405,000	8,000			1,814,000		201,000	604,645
12 2028	-	1,200,000		8,000			1,782,000		574,000	1,178,645
13 2029	-	1,200,000		8,000			1,782,000		574,000	1,752,645
14 2030	-	1,200,000		8,000			1,782,000		574,000	2,326,645
15 2031	-	1,200,000		8,000			1,782,000		574,000	2,900,645
16 2032	-	1,200,000		8,000			1,782,000		574,000	3,474,645
17 2033	-	-		8,000			1,782,000		1,774,000	5,248,645
18 2034	-	-		8,000			1,782,000		1,774,000	7,022,645
19 2035	-	-							-	7,022,645
20 2036	-	-							-	7,022,645
TOTAL	\$12,047,555	\$12,000,000	9,988,000	\$358,613	6,711,274	21,205,000	\$26,682,251	\$240,835		

DISTRICT DEVELOPMENT OBLIGATIONS:

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

Great Lakes Cheese facility construction requires the City sell for \$1 property within the business campus for the facility site. In exchange, by specific performance dates, Great Lakes Cheese will construct a \$50,000,000 facility and increase FTE count by 125. In addition, the City will provide 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%

TAX INCREMENT DISTRICT NUMBER ELEVEN FUND

DISTRICT FUTURE OBLIGATIONS:

The District is has two Taxable Note Anticipation Notes. These notes are interest only and will be refinanced with permanent financing .

	Original Amount Borrowed	Repaid	Balance 12/31/2019
2017E Taxable Note Anticipation Notes	\$6,600,000		\$6,600,000
2018C Taxable Note Anticipation Notes	\$4,005,000		\$4,005,000
	<u>\$10,605,000</u>	<u>\$0</u>	<u>\$10,605,000</u>

	Principal	Interest	Total
2020		336,173	336,173
2021		336,173	336,173
2022	6,600,000	237,173	6,837,173
2023	4,005,000	69,087	4,074,087
	<u>\$ 10,605,000</u>	<u>\$ 1,290,598</u>	<u>\$ 11,895,598</u>

TAX INCREMENT DISTRICT NUMBER TWELVE FUND

MISSION:

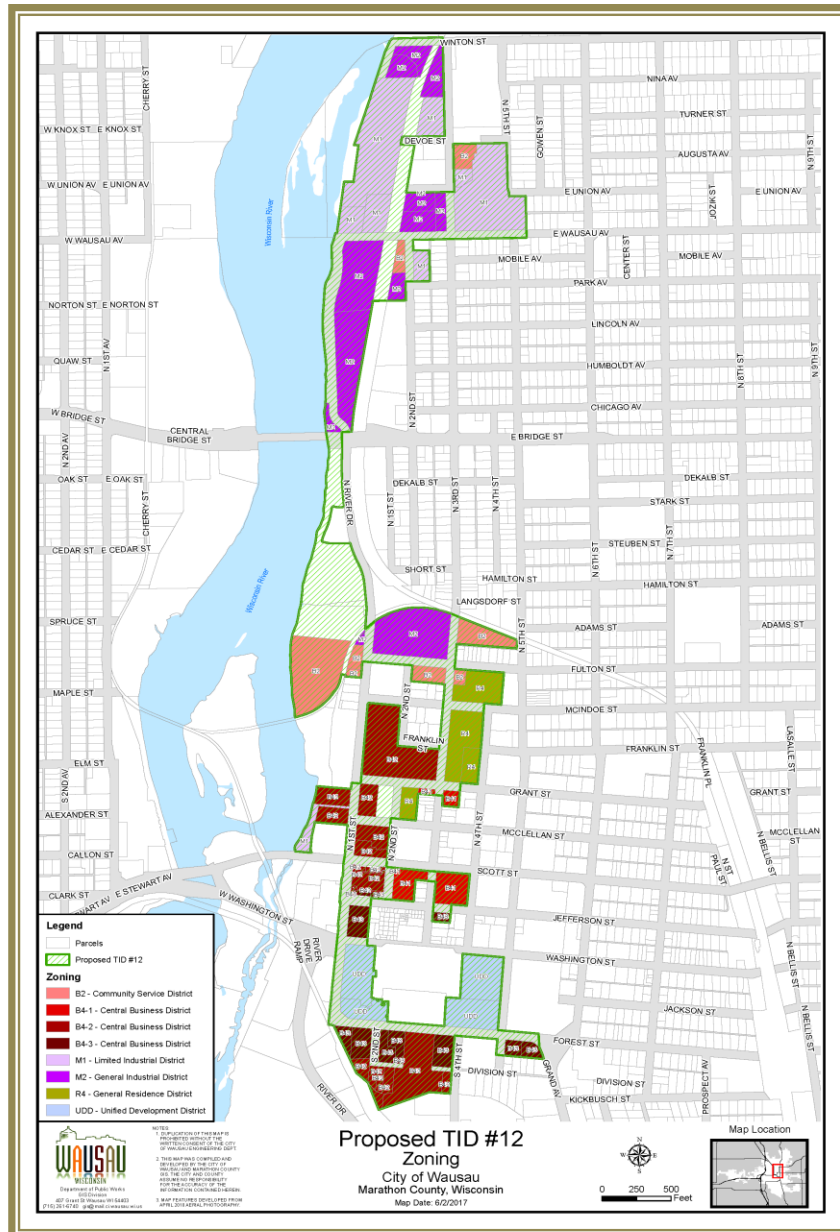
To fund the expansion of the City's business campus.

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.

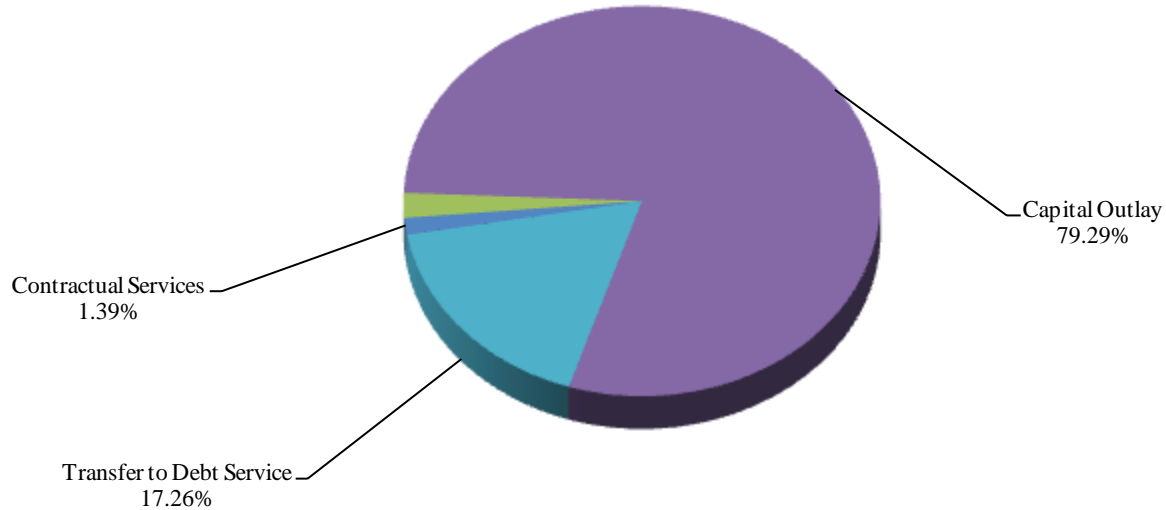
DISTRICT FACTS:

Creation Date: 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

	2017	2018	2019			2020		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Contractual Services	\$ 222,350	\$ 101,420	\$ 261,050	\$ 261,050	\$ 155,150	\$ 11,150	\$ 11,150	\$ 11,150
Debt Service	-	38,680	-	-	-	-	-	-
Grants & Contributions	-	-	3,816,482	4,016,482	3,966,482	16,482	16,482	16,482
Capital Outlay	-	4,389	322,000	3,412,000	368,560	634,900	634,900	634,900
Transfer to Debt Service	-	-	122,630	122,630	113,992	138,173	138,173	138,173
Total Expenses	\$ 222,350	\$ 144,489	\$ 4,522,162	\$ 7,812,162	\$ 4,604,184	\$ 800,705	\$ 800,705	\$ 800,705
Taxes	-	-	-	-	-	-	-	-
Public Charges for Services	-	4,090	-	-	-	-	-	-
Miscellaneous Revenue	-	7,678	195,900	195,900	277,883	-	-	-
Debt Proceeds	-	4,005,000	-	-	-	785,000	785,000	785,000
Total Revenues	\$ -	\$ 4,016,768	\$ 195,900	\$ 195,900	\$ 277,883	\$ 785,000	\$ 785,000	\$ 785,000

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 2020 budget includes developer payments to Macndon of \$15,000; improvements to infrastructure surrounding Athletic Park including sidewalk and parking. The HISP improvements for the Aspirus road closure.

TAX INCREMENT DISTRICT NUMBER TWELVE FUND

CASH FLOW PROJECTIONS:

**TAX INCREMENTAL DISTRICT NUMBER TWELVE
CASH FLOW PROJECTION**

Year	USES OF FUNDS				SOURCES OF FUNDS			Annual Surplus (Deficit)	Cumulative Balance
	Future Debt and Refinancing	Developer Grant	Administrative Costs	Capital Expenditures	Debt Proceeds	Other Revenue	Tax Increment		
1 2017			\$96,490	\$125,860				(\$222,350)	(\$222,350)
2 2018	38,681		17,793	88,015	4,005,000	11,768		3,872,279	3,649,929
ESTIMATED									
3 2019	113,992	3,966,482	5,150	518,560		277,883		(4,326,301)	(676,372)
4 2020	138,173	16,482	11,150	634,900	785,000			(15,705)	(692,077)
5 2021	218,173	16,482	20,000					(254,655)	(946,732)
6 2022	218,173	16,482	20,000				81,000	(173,655)	(1,120,387)
7 2023	149,087	16,482	20,000				381,000	195,431	(924,956)
8 2024	561,000	12,590	20,000				462,000	(131,590)	(1,056,546)
9 2025	561,000		20,000				462,000	(119,000)	(1,175,546)
10 2026	561,000		20,000				462,000	(119,000)	(1,294,546)
11 2027	561,000		20,000				462,000	(119,000)	(1,413,546)
12 2028	561,000		20,000				462,000	(119,000)	(1,532,546)
13 2029	561,000		20,000				462,000	(119,000)	(1,651,546)
14 2030	561,000		20,000				462,000	(119,000)	(1,770,546)
15 2031	481,000		20,000				462,000	(39,000)	(1,809,546)
16 2032	481,000		20,000				462,000	(39,000)	(1,848,546)
17 2033	481,000		20,000				462,000	(39,000)	(1,887,546)
18 2034									
19 2035									
20 2036									
TOTAL	\$6,246,279	4,045,000	\$390,583	1,367,335	4,790,000	289,651	\$5,082,000		

*Refinancing of 2018C Taxable Anticipation Note

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 certain improvements in exchange for an annual payment equal 75% of the tax payment for a period of ten years not to exceed \$95,000.

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. The City's developer payment is allocated to Tax Increment District 11 and 12.

DISTRICT VALUATIONS:

YEAR	EQUALIZED VALUATION	PERCENTAGE CHANGE
2017	\$32,285,000	
2018	23,866,700	-26.07%
2019	24,348,300	2.02%

TAX INCREMENT DISTRICT NUMBER TWELVE FUND

DISTRICT FUTURE OBLIGATIONS:

The District is has one Taxable Note Anticipation Note. These notes are interest only and will be refinanced with permanent financing .

	Original Amount Borrowed	Repaid	Balance 12/31/2019
2018C Taxable Note Anticipation Notes	\$4,005,000		\$4,005,000
	<u>\$4,005,000</u>	<u>\$0</u>	<u>\$4,005,000</u>

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020		138,173	138,173
2021		138,173	138,173
2022		138,173	138,173
2023	4,005,000	69,087	4,074,087
	<u>\$4,005,000</u>	<u>\$ 483,606</u>	<u>\$ 4,488,606</u>

CITY OF WAUSAU
 CONSOLIDATED EXPENDITURES AND REVENUES INTERNAL SERVICE FUNDS
 2020 BUDGET

	MOTOR POOL FUND	INSURANCE LIABILITY FUND	EMPLOYEE BENEFITS FUND	TOTAL
PERSONAL SERVICE	\$ 791,007	\$ -	\$ -	\$ 791,007
CONTRACTUAL SERVICES	334,600	97,000	113,250	544,850
SUPPLIES & EXPENSE	1,226,591	-	-	1,226,591
FIXED CHARGES	77,550	853,317	5,947,321	6,878,188
CAPITAL OUTLAY	2,091,533	-	-	2,091,533
OTHER FINANCING USES	99,000	-	-	99,000
TOTAL EXPENDITURES	\$ 4,620,281	\$ 950,317	\$ 6,060,571	\$ 11,631,169
PUBLIC CHARGES FOR SERVICES	\$ -	\$ -	\$ 80,700	\$ 80,700
INTERGOVT CHARGES FOR SERVICES	3,746,000	911,683	5,740,376	10,398,059
MISCELLANEOUS REVENUE	77,000	38,634	-	115,634
TOTAL REVENUE	\$ 3,823,000	\$ 950,317	\$ 5,821,076	\$ 10,594,393

MOTOR POOL FUND

MISSION:

To provide each department it serves with safe, reliable and cost effective vehicles and equipment to ensure public safety. 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 central automotive equipment pool. Operations include the furnishing, repair and maintenance of virtually all vehicles and motorized equipment used by the City. The Motor Pool Division is comprised of six mechanics and one half (1/2) Inventory Specialist and one Fleet Manager. The Motor Pool is supervised by the Fleet and Facilities Manager who provides direction and guidance in the following areas:

- Staffing the Motor Pool 16 hours Monday through Friday (around the clock in winter months) and 24/7 on-call availability.
- Fuel distribution, monitoring and underground storage tanks to state standards.
- Maintenance of computerized fleet analysis system which tracks all vehicle repairs, usage and preventive maintenance histories as well as parts disbursements and inventories.
- Preparation of detailed equipment specifications for requests for proposals for vehicle procurement.
- Acquisition of parts and supplies and processing of all vendor invoices.
- Collection and invoicing of all departments utilizing the services of the Division.
- Coordinating with other Departments the disposition of their equipment whether "in" or "out of service".
- Utilized as backup personnel for winter snow emergencies, storm damage cleanup assistance, flood response and other emergencies that may arise.
- Prepare used equipment leaving the fleet for sale utilizing local auctions or an online auction service.
- Providing the necessary vehicles and equipment to each department through either purchase, rental, or lease

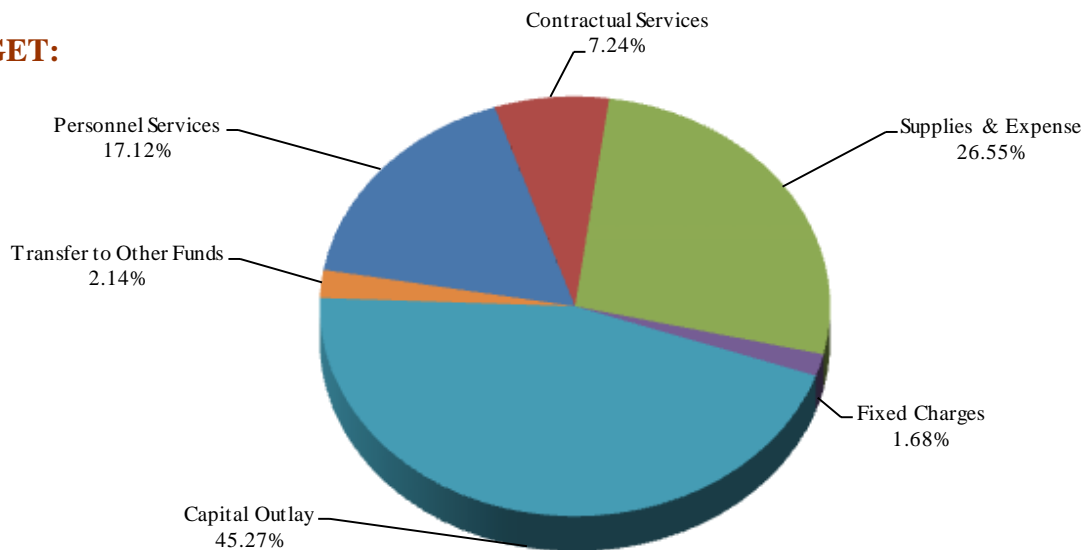
2018 ACCOMPLISHMENTS:

- The DPW shop maintained and repaired 508 pieces of equipment of which 201 are licensed vehicles or heavy equipment, and the remainder being attachments, support equipment or small powered equipment.
- The fueling island provided 110,811 gallons of diesel fuel and 101,297 gallons of unleaded fuel to Public Works, Police, Fire, Parks, Sewer and Water Departments
- The vehicles in the fleet were driven a total of 744,382 miles and the hourly used equipment were run for a total of 39,748 hours
- The DPW shop generated 2,061 repair orders. Total fleet repair costs were \$1,947,844, of which \$242,192 was spent at outside locations, and \$1,705,652.22 was spent performing the work at DPW.
- The DPW Shop has continued to save money by inventing new ways to maintain equipment we currently own to extend the life and lower the cost of operation. Some examples are reusing current older equipment and retrofitting new components to get more life from the equipment, eliminating high cost equipment and purchasing or renting lower cost equipment to perform the same function, continued preventative maintenance on all equipment and vehicles, and trying to stay current with ever changing technologies.
- Continued partnership with NTC and the Wausau school system with the youth apprentice program
- Purchasing select equipment on a 5 year buyback program which ultimately lowers the total operating costs.
- Continued leasing light duty vehicles which will lower the overall operating cost of the fleet
- Continued with the equipment replacement plan which will keep the average age of the fleet down and ultimately lower the overall operating costs.
- Continued upkeep, inspections and maintenance of the fueling island to serve all departments fueling needs
- Striving to keep as much work "in house" as possible to reduce the amount of "out the door" costs
- Continuing education to keep up with ever changing trends, technology, and practices
- Continued to provide a safe, efficient fleet of vehicles and equipment to each department we serve so they can perform their jobs safely and effectively.
- Realigned staff to accommodate an ever changing work environment to adjust to the needs of each department we serve.

2019/2020 GOALS AND OBJECTIVES:

- To continue to provide efficient effective maintenance services
- Evaluate fleet replacement schedules, and make decisions based on cost, downtime and repair history.
- Review rental rates of equipment and adjust to accommodate rising costs of repairs.
- Work on a plan to replace the existing shop with a newer, more up to date facility to provide a safe and efficient work environment.
- Lease a portion of the fleet to save on maintenance costs and ease the burden on current staff
- Rent various equipment that’s seasonal use or low usage to avoid costly purchase
- Evaluate overhead costs and adjust shop labor rate to accommodate rising costs
- Continue to provide training on new equipment and technologies
- Continue to provide a safe, effective, and efficient fleet of vehicles and equipment to each department
- Continue technician education; encourage certifications & acknowledge their efficient effective service.

BUDGET:



BUDGET SUMMARY								
	2017	2018	2019			2020		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 664,924	\$ 692,952	\$ 788,602	\$ 788,602	\$ 755,812	\$ 791,007	\$ 791,007	\$ 791,007
Contractual Services	260,000	319,369	304,600	304,600	369,900	334,600	334,600	334,600
Supplies & Expense	910,206	1,118,955	1,217,891	1,217,891	1,222,550	1,226,591	1,226,591	1,226,591
Fixed Charges	838,069	953,033	70,000	70,000	857,550	77,550	77,550	77,550
Capital Outlay	-	-	1,742,372	1,742,372	1,789,997	2,091,533	2,091,533	2,091,533
Transfer to Other Funds	125,000	125,000	140,000	140,000	109,913	99,000	99,000	99,000
Total Expenses	\$ 2,798,199	\$ 3,209,309	\$ 4,263,465	\$ 4,263,465	\$ 5,105,722	\$ 4,620,281	\$ 4,620,281	\$ 4,620,281
Intergovt Chgs	\$ 3,650,711	\$ 3,650,674	\$ 3,641,000	\$ 3,641,000	\$ 3,681,500	\$ 3,746,000	\$ 3,746,000	\$ 3,746,000
Miscellaneous	268,641	185,659	59,000	59,000	158,000	77,000	77,000	77,000
Total Revenues	\$ 3,919,352	\$ 3,836,333	\$ 3,700,000	\$ 3,700,000	\$ 3,839,500	\$ 3,823,000	\$ 3,823,000	\$ 3,823,000

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

Income from operations and depreciation expense which is a non-cash transaction should provide sufficient resources to finance replacement of vehicles and other rolling stock. The projected 2020 capital outlay includes the

MOTOR POOL FUND

replacement Engine 4 Pumper followed by a similar replacement of Engine #2 in 2021. We will look at funding alternatives to offset depletion of reserves predicted below.

MOTOR POOL ROLLING STOCK REPLACEMENT FUND

PROPOSED	BUDGET				
	2019	2020	2021	2022	2023
DPW Replacements	1,327,134	1,555,723	1,461,599	1,336,483	710,101
Police Replacement	158,491	230,376	145,290	138,023	260,791
Fire Replacement	252,260	516,909	527,247	1,195,093 *	546,110
Total	1,737,885	2,303,008	2,134,136	2,669,599	1,517,002
Cash from Operations	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000
Beginning Balance	1,687,862				
Ending Balance	1,649,977	1,046,969	612,833	(356,766)	(173,768)

*Aerial Replacement

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2020	\$4,620,281	\$356,816	8.37%
2019	\$4,263,465	\$408,047	10.58%
2018	\$3,855,418	(\$326,814)	-7.81%
2017	\$4,182,232	(\$81,233)	-1.91%
2016	\$4,263,465	\$1,344,290	46.05%
2015	\$2,919,175	(\$47,201)	-1.59%
2014	\$2,966,376	\$281,129	10.47%
2013	\$2,685,247	(\$424,045)	-13.64%
2012	\$3,109,292	\$172,905	5.89%
2011	\$2,936,387	(\$95,058)	-3.14%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2020	\$3,823,000	\$123,000	3.32%
2019	\$3,700,000	\$285,000	8.35%
2018	\$3,415,000	\$268,500	8.53%
2017	\$3,146,500	(\$553,500)	-14.96%
2016	\$3,700,000	\$487,000	15.16%
2015	\$3,213,000	\$246,624	8.31%
2014	\$2,966,376	\$259,334	9.58%
2013	\$2,707,042	(\$402,250)	-12.94%
2012	\$3,109,292	\$236,000	8.21%
2011	\$2,873,292	(\$158,153)	-5.22%

WORKING CAPITAL HISTORY:

2018	\$2,072,293
2017	\$2,375,411
2016	\$1,047,631
2015	\$890,718
2014	\$526,017
2013	\$807,770
2012	\$1,217,719
2010	\$902,419
2009	(\$234,963)
2008	(\$364,057)

LIABILITY INSURANCE FUND

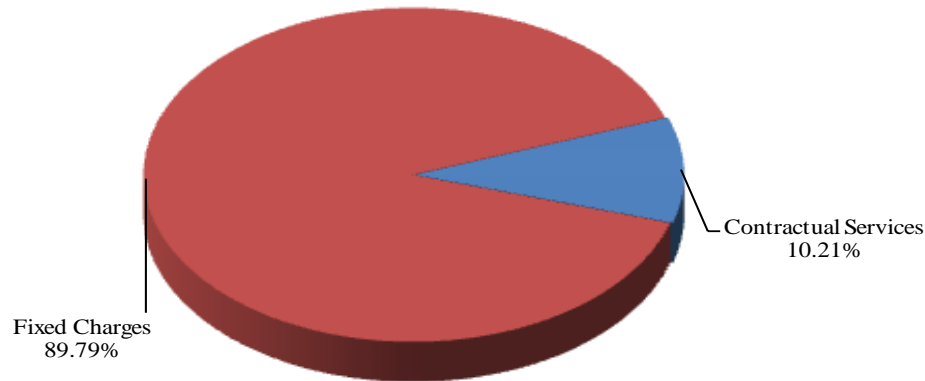
MISSION:

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								
	2017	2018	2019			2020		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Contractual Services	\$ 82,879	\$ 93,417	\$ 105,000	\$ 123,410	\$ 87,000	\$ 97,000	\$ 97,000	\$ 97,000
Fixed Charges	1,076,159	773,867	805,965	805,965	814,039	853,317	853,317	853,317
Total Expenses	\$ 1,159,038	\$ 867,284	\$ 910,965	\$ 929,375	\$ 901,039	\$ 950,317	\$ 950,317	\$ 950,317
Intergovernmental Charges	\$ 782,044	\$ 796,658	\$ 875,000	\$ 875,000	\$ 875,000	\$ 911,683	\$ 911,683	\$ 911,683
Miscellaneous Revenues	55,073	32,194	50,000	50,000	50,000	38,634	38,634	38,634
Total Revenues	\$ 837,117	\$ 828,852	\$ 925,000	\$ 925,000	\$ 925,000	\$ 950,317	\$ 950,317	\$ 950,317

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

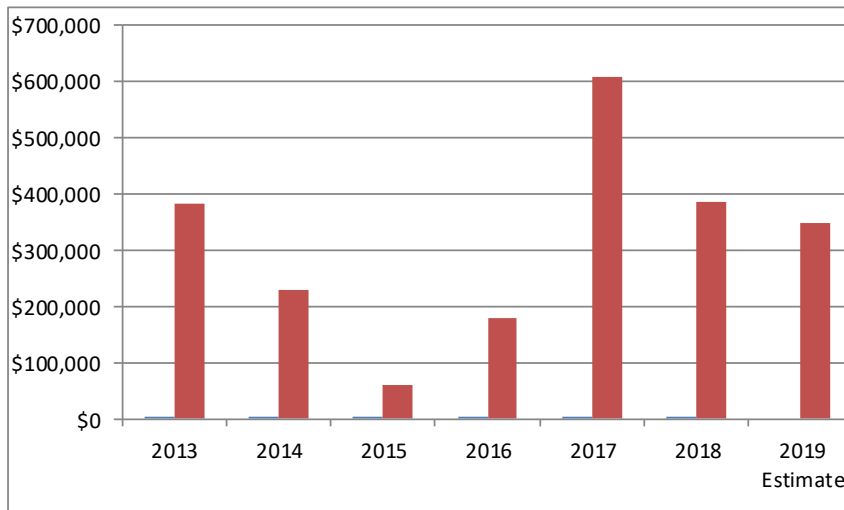
The budget provides for the insurance policies and risk management administrative costs. 2013 was the first year the city maintained self-funded workers compensation program. Maintaining adequate reserves is critical as the Specific Excess Workers' Compensation policy maintains an employers' liability maximum limit per occurrence of \$1,000,000. The City purchased pollution insurance through CVMIC beginning in 2018.

INSURANCE FUND

2020 policy plan costs are estimated as follows:

Employment Practices	\$ 23,018
Public Liability	198,000
Auto	69,484
Crime Policy	1,400
Storage Tank Liability	250
Building and Boiler	115,880
Airport Insurance	3,400
Workers Compensation	41,586
Pollution Insurance	4,299

WORKERS COMPENSATION ACCRUED ANNUAL CLAIMS:



BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2020	\$950,317	39,352	4.32%
2019	\$910,965	(1,835)	-0.20%
2018	\$912,800	(35,000)	-3.69%
2017	\$947,800	33,800	3.70%
2016	\$914,000	18,552	2.07%
2015	\$895,448	748	0.08%
2014	\$894,700	(135,300)	-13.71%
2013	\$1,030,000	43,028	4.34%
2012	\$986,972	(4,246)	-43.00%
2011	\$991,218	(164,982)	-14.27%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2020	\$961,683	36,683	3.97%
2019	\$925,000	12,200	1.34%
2018	\$912,800	(35,000)	-3.69%
2017	\$947,800	27,300	2.97%
2016	\$920,500	25,000	2.79%
2015	\$895,500	(20,500)	-2.24%
2014	\$916,000	(114,000)	-11.21%
2013	\$1,030,000	13,000	1.13%
2012	\$1,017,000	(132,297)	-11.51%
2011	\$1,149,297	(6,903)	-60.00%

WORKING CAPITAL HISTORY:

2018	\$396,271
2017	434,703
2016	756,624
2015	869,164
2014	465,891
2013	296,857
2012	380,077
2011	221,998

EMPLOYEE BENEFIT FUND

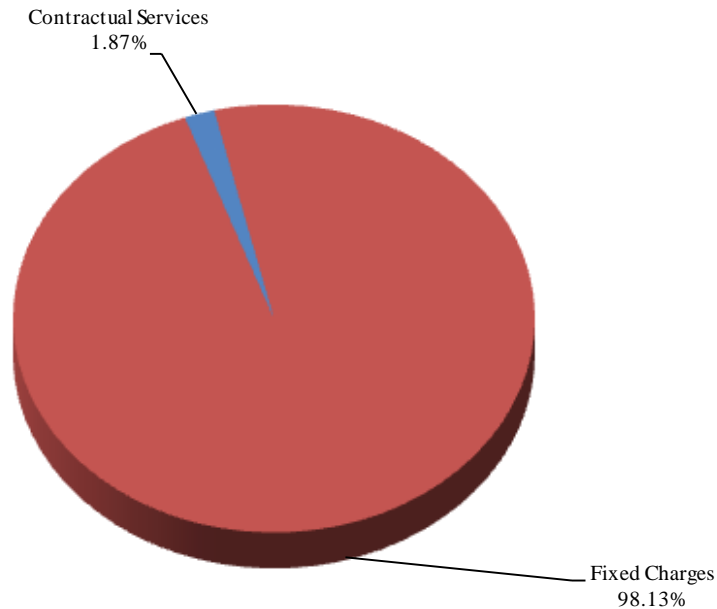
MISSION:

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								
	2017	2018	2019			2020		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommend	Adopted
Contractual Services	\$ 78,037	\$ 86,065	\$ 90,950	\$ 90,950	\$ 106,387	\$ 113,250	\$ 113,250	\$ 113,250
Fixed Charges	4,750,868	4,936,597	5,635,700	5,635,700	5,527,574	5,947,321	5,947,321	5,947,321
Total Expenses	\$ 4,828,905	\$ 5,022,662	\$ 5,726,650	\$ 5,726,650	\$ 5,633,961	\$ 6,060,571	\$ 6,060,571	\$ 6,060,571
Public Charges for Services	\$ 19,466	\$ 75,810	\$ 83,600	\$ 83,600	\$ 74,641	\$ 80,700	\$ 80,700	\$ 80,700
Intergovernmental Charges	5,077,468	5,471,043	5,644,936	5,644,936	5,651,299	5,740,376	5,740,376	5,740,376
Total Revenues	\$ 5,096,934	\$ 5,546,853	\$ 5,728,536	\$ 5,728,536	\$ 5,725,940	\$ 5,821,076	\$ 5,821,076	\$ 5,821,076

EMPLOYEE BENEFIT AND HRA FUNDS

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The City moved to a self- insured health plan in 2014 and self-insured dental in 2015. Life insurance is provided through the State of Wisconsin. The insurance consultant reviewed the structure of our claim allocation and determined that the City would reduce administrative costs and eliminate confusion for employees by eliminating the HRA component of the plan beginning in 2018. The change would result in lower deductibles to compensate for the removal of the HRA component. This change does not impact the out-of-pocket expenses incurred by employees. The HRA fund was closed in 2018 and the accumulated equity transferred to the Employee Benefit Fund.

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2020	\$6,060,571	\$333,921	5.83%
2019	\$5,726,650	(\$70,181)	-1.21%
2018	\$5,796,831	(\$29,445)	-0.51%
2017	\$5,826,276	(\$245,992)	-4.05%
2016	\$6,072,268	\$127,409	2.14%
2015	\$5,944,859	\$218,209	3.81%
2014	\$5,726,650	new fund	

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2020	\$5,821,076	\$92,540	1.62%
2019	\$5,728,536	(\$147,294)	-2.51%
2018	\$5,875,830	\$42,570	0.73%
2017	\$5,833,260	(\$239,008)	-3.94%
2016	\$6,072,268	\$135,048	2.27%
2015	\$5,937,220	\$371,732	6.68%
2014	\$5,565,488	new fund	

WORKING CAPITAL HISTORY:

2018	\$1,228,638
2017	\$704,448
2016	\$236,270
2015	\$195,028
2014	\$325,294
2013	\$717,585
2012	\$316,970

CITY OF WAUSAU
CONSOLIDATED EXPENDITURES AND REVENUES ENTERPRISE FUNDS
2020 BUDGET

	WATER UTILITY FUND	SEWERAGE UTILITY FUND	METRORIDE FUND	PARKING FUND	AIRPORT FUND	ANIMAL CONTROL FUND	TOTAL
PERSONAL SERVICE	1,656,867	1,214,752	2,547,776	272,983	35,216	89,664	5,817,257
CONTRACTUAL SERVICES	918,260	1,432,600	396,378	442,275	235,620	111,126	3,536,259
SUPPLIES & EXPENSE	818,200	547,200	666,291	41,700	14,625	7,400	2,095,416
BUILDING MATERIALS	401,910	220,000	-	5,900	-	-	627,810
FIXED CHARGES	983,700	1,293,000	34,366	751,000	172,730	26,500	3,261,296
DEBT SERVICE	160,500	212,000	-	-	-	-	372,500
GRANTS, CONTRIBUTIONS & OTHER	2,000	1,400	-	-	-	-	3,400
CAPITAL OUTLAY	-	-	-	25,000	-	-	25,000
OTHER FINANCING USES	1,130,660	498,000	-	-	-	-	1,628,660
TOTAL EXPENSES	6,072,097	5,418,952	3,644,811	1,538,858	458,191	234,690	17,367,598
GENERAL PROPERTY TAXES	-	-	1,114,341	105,108	125,000	40,747	1,385,196
INTERGOVERNMENTAL GRANTS & SERVICES	-	-	2,006,484	-	-	-	2,006,484
LICENSES & PERMITS	-	-	-	-	-	121,850	121,850
FINES & FORFEITURES	-	-	-	235,000	-	7,200	242,200
PUBLIC CHARGES FOR SERVICES	6,309,700	6,255,960	380,489	564,250	32,000	2,000	13,544,399
INTERGOVT CHARGES FOR SERVICES	-	-	12,243	-	-	35,000	47,243
MISCELLANEOUS REVENUE	25,000	43,000	-	1,500	116,000	-	185,500
OTHER FINANCING SOURCES	10,000	40,000	-	-	-	-	50,000
TOTAL REVENUES	6,344,700	6,338,960	3,513,557	905,858	273,000	206,797	17,582,872

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 10 million gallons per day and approximately 250 miles of mains used to convey safe drinking water to nearly 16,000 users. Wausau Water Works also provides the water supply for fire protection for the City and currently has in excess of 1,600 hydrants available for fire fighting. 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 primarily responsible for conveyance and treatment of wastewater for the City of Wausau. The Wastewater Division consists of 250 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 quality prior to discharge to the Wisconsin River. The treatment plant performance is governed by a Wisconsin Pollution Discharge Elimination System Permit and Federal Pre-treatment Regulations.

ORGANIZATIONAL STRUCTURE:



STAFFING LEVELS:

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
TOTAL	29.5	28.5	28.5	27.50	27.50	26.50	26.50	26.50	26.50	21.50

ACCOMPLISHMENTS:

WATER

- Approved the relocation of the Drinking Water Treatment Facility (DWTF)
- Implemented a water rate increase
- Approved the change to move from traditional water meter to a magnetic water meter
- Performed Lead and Copper testing per DNR requirements
- Continued to replace lead service lines within the City
- Completed inspections of water storage facilities
- Completed and inventoried a City wide non-residential cross connection requirements
- Continue to complete the City wide directional flushing plan
- Upgraded the utility billing software
- Met all State and Federal Water Quality Requirements

SEWER

- Approved a capital project to upgrade the Wastewater Treatment Facility (WWTF); Completion in 2022
- Coordinated sewer main reconstruction with street reconstruction
- Began the replacement of the river crossing siphon lines; Completion in 2020
- Completed the replacement of the 72nd Ave Lift Station
- Began the upgrade of the Industrial park Lift Station; Completion in 2020
- Completed the West Business Campus water and sewer utility expansion
- Replaced roof on the south primary digester

GOALS AND OBJECTIVES:

WATER

- Complete the design of the new DWTF and begin construction in 2020
- Complete the installation of the water meter remote reading technology compatible with the new water meters; goal is to remote read 100% of the meters in 2020.
- Maintain our cross connection program for non-residential sites and complete our DNR requirements for a residential cross connection program over the next 3-years
- Continue our efforts to replace lead service lines
- Continue to replace all meters within the next 8-10 years with the new 20 year approved meter
- Replace water mains and service laterals with street reconstruction projects
- Implement an e-bill program

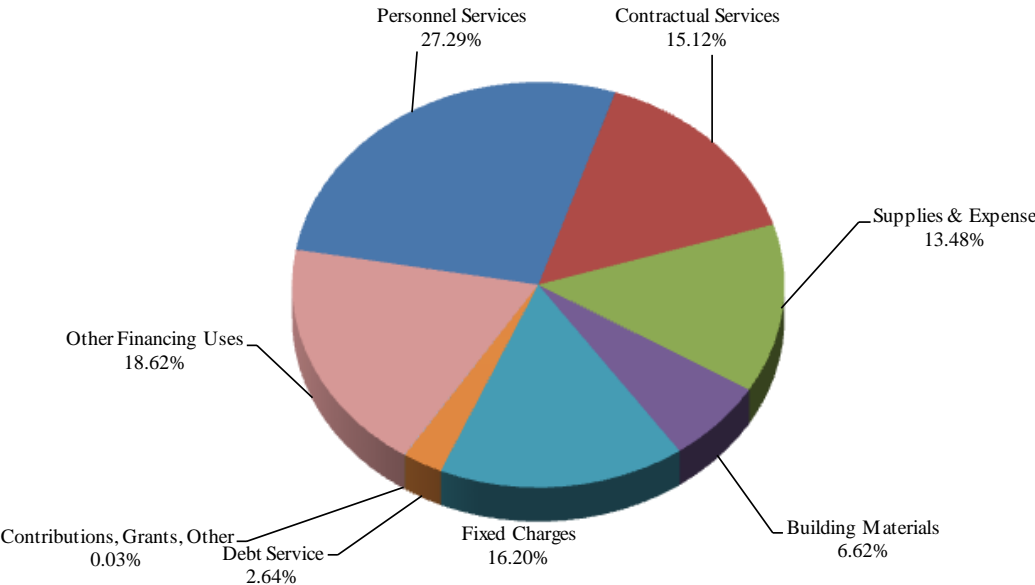
SEWER

- Complete the design of the WWTF upgrades and begin construction in 2020
- Complete a Lock Out Tag Out (LOTO) procedure by 2022
- Initiate a replacement program for equipment that has reached its useful life
- Replace polymer mixing system
- Continue with the annual sliplining project to reduce groundwater infiltration and extend sewer main useful life
- Replace Cleveland Avenue Lift Station
- Replace/rehabilitate existing sewer interceptor lines that are showing signs of failure
- Initiate and complete a City wide Inflow/Infiltration study

OPERATING INDICATORS:

	2018	2017	2016	2015	2014	2013	2012	2011	2010
Water									
Miles of Main	234.3	233.6	233.3	233.3	233.4	232.3	232.3	232.3	232.27
Storage Capacity (Million Gallons)	5.75	5.5	5.5	5.5	5.5	5.5	5.5	5.5	5.5
Fire Hydrants	1638	1628	1624	1624	1627	1619	1612	1607	1606
Sewer									
Miles of Main	232.8	232.1	227.2	227.2	227.2	227.16	226.5	226.5	226.7

WATER BUDGET:

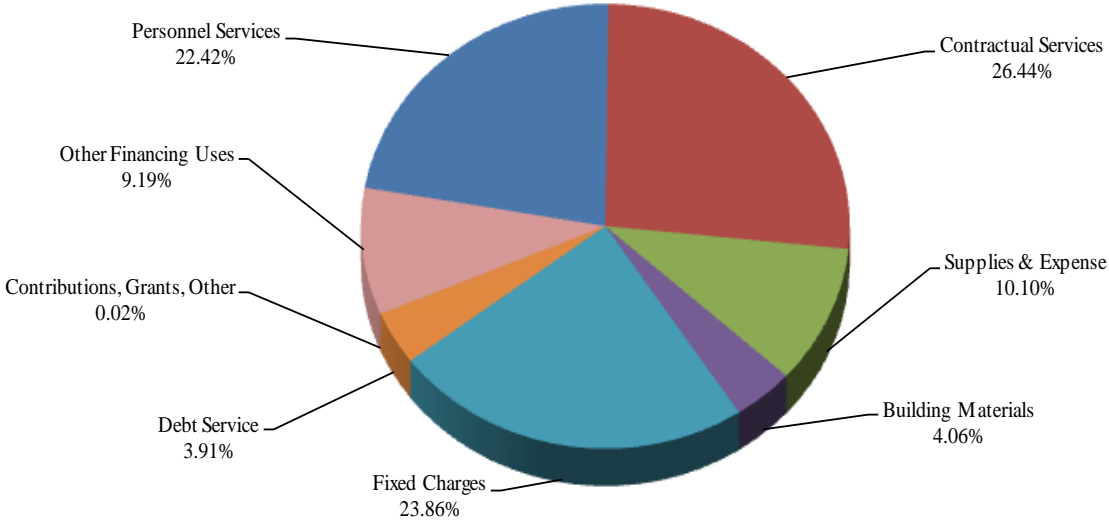


BUDGET SUMMARY									
	2017		2018		2019			2020	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted	
Personnel Services	\$ 1,328,827	\$ 1,340,751	\$ 1,579,616	\$ 1,579,616	\$ 1,635,594	\$ 1,656,867	\$ 1,656,867	\$ 1,656,867	
Contractual Services	750,314	598,953	1,034,350	1,034,350	855,360	918,260	918,260	918,260	
Supplies & Expense	426,074	804,550	910,700	910,700	816,150	818,200	818,200	818,200	
Building Materials	341,580	340,647	506,128	506,128	375,350	401,910	401,910	401,910	
Fixed Charges	961,021	972,476	983,600	983,600	983,700	983,700	983,700	983,700	
Debt Service	183,001	174,657	60,500	60,500	160,500	160,500	160,500	160,500	
Contributions, Grants, Other	626	984	2,000	2,000	2,000	2,000	2,000	2,000	
Other Financing Uses	1,086,967	1,130,662	1,100,000	1,100,000	1,132,660	1,130,660	1,130,660	1,130,660	
Total Expenses	\$ 5,078,410	\$ 5,363,680	\$ 6,176,894	\$ 6,176,894	\$ 5,961,314	\$ 6,072,097	\$ 6,072,097	\$ 6,072,097	
Public Charges	\$ 5,369,904	\$ 5,872,093	\$ 5,332,500	\$ 5,332,500	\$ 5,900,700	\$ 6,309,700	\$ 6,309,700	\$ 6,309,700	
Miscellaneous Revenues	5,930	32,076	9,300	9,300	25,000	25,000	25,000	25,000	
Other Financing Sources	16,240	1,485,856	10,000	10,000	10,000	10,000	10,000	10,000	
Total Revenues	\$ 5,392,074	\$ 7,390,025	\$ 5,351,800	\$ 5,351,800	\$ 5,935,700	\$ 6,344,700	\$ 6,344,700	\$ 6,344,700	

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

Areas of expected budget increases include: electrical and gas utility service, repairs of streets after main breaks, and repair supplies.

WASTEWATER BUDGET:



BUDGET SUMMARY								
	2017	2018	2019			2020		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 1,151,107	\$ 1,157,998	\$ 1,145,143	\$ 1,145,143	\$ 1,164,213	\$ 1,214,752	\$ 1,214,752	\$ 1,214,752
Contractual Services	1,293,478	1,265,734	1,311,700	1,311,700	1,529,000	1,432,600	1,432,600	1,432,600
Supplies & Expense	465,648	551,444	500,800	500,800	539,200	547,200	547,200	547,200
Building Materials	135,764	176,407	162,500	162,500	220,000	220,000	220,000	220,000
Fixed Charges	1,329,238	1,278,822	1,319,400	1,319,400	1,293,000	1,293,000	1,293,000	1,293,000
Debt Service	314,404	238,671	212,000	212,000	212,000	212,000	212,000	212,000
Contributions, Grants, Other	587	1,027	1,000	1,000	1,400	1,000	1,000	1,000
Other Financing Uses	498,045	485,249	498,000	498,000	498,000	498,000	498,000	498,000
Total Expenses	\$ 5,188,271	\$ 5,155,352	\$ 5,150,543	\$ 5,150,543	\$ 5,456,813	\$ 5,418,552	\$ 5,418,552	\$ 5,418,552
Public Charges	\$ 5,312,984	\$ 5,455,973	\$ 5,268,900	\$ 5,268,900	\$ 5,917,540	\$ 6,255,960	\$ 6,255,960	\$ 6,255,960
Miscellaneous	5,582	43,863	18,300	18,300	43,000	43,000	43,000	43,000
Other Financing Sources	81,285	1,260,988	40,000	40,000	40,000	40,000	40,000	40,000
Total Revenues	\$ 5,399,851	\$ 6,760,824	\$ 5,327,200	\$ 5,327,200	\$ 6,000,540	\$ 6,338,960	\$ 6,338,960	\$ 6,338,960

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The expense budget represents a cost to continue with no significant changes. The revenue budget includes the rate increase approved in 2019.

**COMBINED
BUDGETARY HISTORY:**

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2020	\$11,490,649	\$163,212	1.44%
2019	\$11,327,437	\$105,198	0.94%
2018	\$11,222,239	\$362,185	3.34%
2017	\$10,860,054	\$264,361	2.50%
2016	\$10,595,693	\$1,198,470	12.75%
2015	\$9,397,223	(\$366,033)	-3.75%
2014	\$9,763,256	\$383,415	4.09%
2013	\$9,379,841	(\$198,446)	-2.07%
2012	\$9,578,287	\$109,691	1.16%
2011	\$9,468,596	(\$842,023)	-8.17%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2020	\$12,683,660	\$2,004,660	18.77%
2019	\$10,679,000	\$246,800	2.37%
2018	\$10,432,200	(\$705,550)	-6.34%
2017	\$11,137,750	\$268,430	2.47%
2016	\$10,869,320	\$489,120	4.71%
2015	\$10,380,200	(\$60,000)	-0.58%
2014	\$10,440,200	\$215,476	2.11%
2013	\$10,224,724	(\$5,076)	-0.05%
2012	\$10,229,800	\$178,500	1.78%
2011	\$10,051,300	\$151,000	1.53%

WORKING CAPITAL HISTORY:

	Water	Wastewater
2018	\$ 2,608,092	\$ 2,822,251
2017	2,392,230	2,545,774
2016	3,343,601	3,139,162
2015	1,883,623	2,368,494
2014	(48,236)	2,829,392
2013	724,186	2,765,660
2012	853,796	2,381,058
2011	1,729,583	2,838,680

METRO RIDE FUND

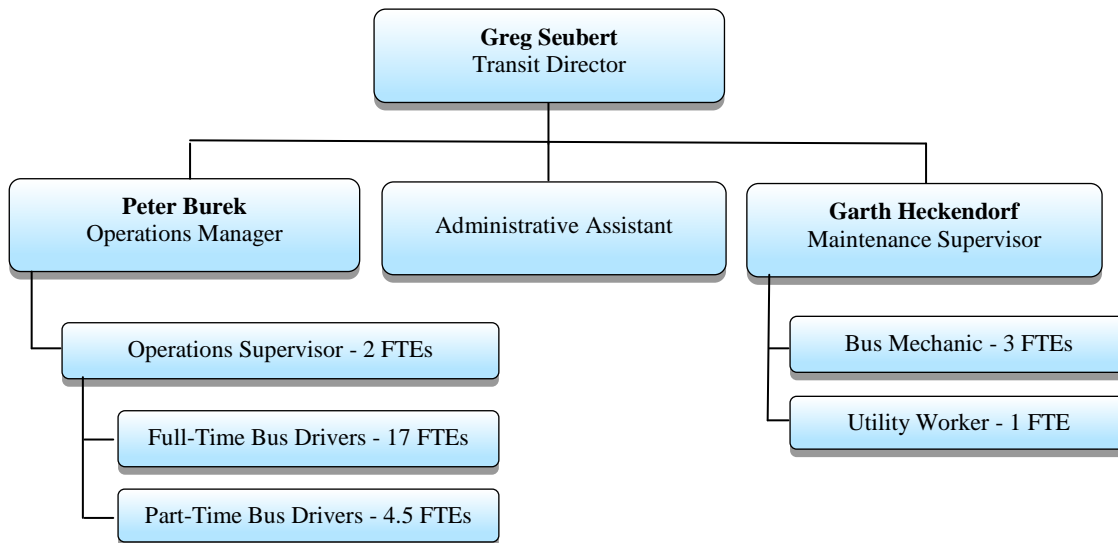
MISSION:

Metro Ride provides citizens with access to the community by providing timely, dependable, “people-oriented” public transit services. High value, safe transit service benefits the community through significant cost savings for the user and decreased public expenditures for more costly alternatives.

DEPARTMENTAL RESPONSIBILITIES:

This organization is responsible for planning and administering transit services in the community. Services provided include fixed-route bus service and ADA paratransit service for the disabled. All services are open and available to the general public. Metro Ride is responsible for submitting applications for federal and state grant funds and for maintaining compliance with federal and state transit program requirements.

ORGANIZATIONAL STRUCTURE:



STAFFING LEVELS:

FTEs	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Total	30.50	31.00	31.50	31.50	31.50	31.50	31.50	31.50	30.50	33.00

ACCOMPLISHMENTS:

- Completed the re-roofing of the Metro Ride Operations and Maintenance Facility.
- Replaced video surveillance systems on all Metro Ride buses.
- Provided transit service for the Wausau Hmong Festival

GOALS AND OBJECTIVES:

- Initiate marketing and community outreach activities to promote transit services.
- Implement recommendations from transit development plan (TDP) for the urban area.
- Implement Google Transit

DEPARTMENT STATISTICS:

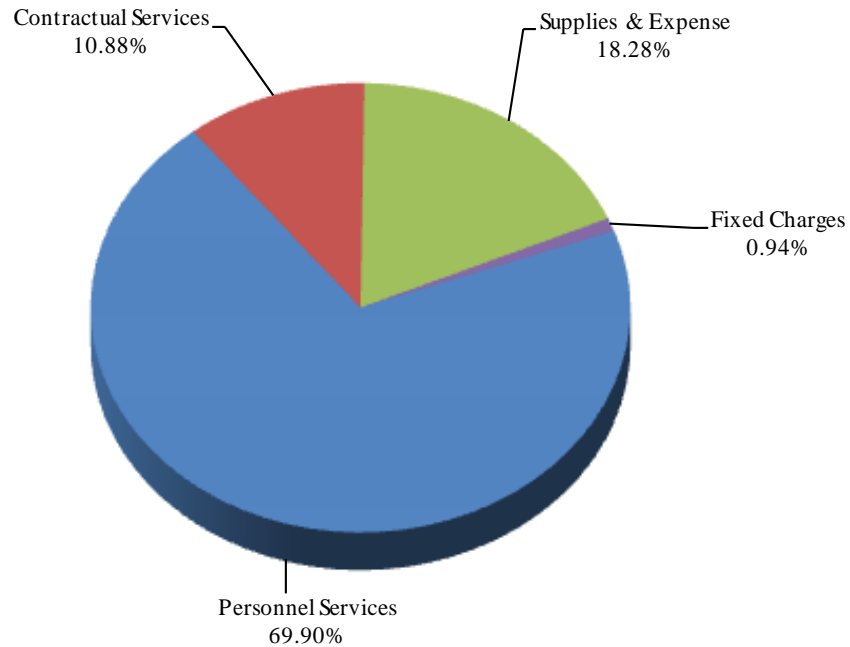
Passenger Fare History

Fare Category	2015-2020	2012-2014	2008-2011	2003-2006	2001-2002	1999-2001
Adult Cash	\$1.75	\$1.50	\$1.25	\$1.00	\$0.90	\$0.85
Adult Token	10 for \$10.00	10 for \$9.00	10 for \$7.50	10 for \$6.00	9 for \$5.00	9 for \$5.00
	1.00	\$0.90	\$0.75	\$0.60	\$0.56	\$0.56
Adult Pass	\$35.00	\$36.00	\$30.00	\$26.00	\$24.00	\$24.00
Student Cash	\$1.50	\$1.25	\$1.00	\$0.75	\$0.65	\$0.60
Metro Ride Tickets	10 for \$8.50	10 for \$7.50	10 for \$6.00	10 for \$4.50	10 for \$4.00	10 for \$4.00
	\$.85	\$0.75	\$0.60	\$0.45	\$0.40	\$0.40
School Dist. Tickets	10 for \$8.50	10 for \$7.50	10 for \$6.00	10 for \$4.50	10 for \$4.00	10 for \$4.00
	\$.85	\$0.75	\$0.60	\$0.45	\$0.40	\$0.40
Student Pass	\$19.00	\$18.00	\$15.00	\$13.00	\$12.00	\$12.00
E/H Cash	\$.85	\$0.75	\$0.60	\$0.50	\$0.45	\$0.40
Senior/Disabled Pass	\$19.00	\$18.00	\$15.00	\$13.00	\$12.00	\$12.00
Paratransit	\$2.25	\$2.25	\$2.00	\$2.00	\$1.80	\$1.70

Operating Data

	Route Miles	Total Bus Passengers	Cost Per Passenger
2018	401607	503359	\$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
2008	604,793	849,985	\$3.89

BUDGET:



BUDGET SUMMARY

	2017	2018	2019			2020		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 2,271,227	\$ 2,294,757	\$ 2,411,185	\$ 2,254,624	\$ 2,254,624	\$ 2,547,776	\$ 2,547,776	\$ 2,547,776
Contractual Services	178,504	366,096	424,590	394,547	394,547	396,378	396,378	396,378
Supplies & Expense	422,131	497,077	628,305	604,186	604,186	666,291	666,291	666,291
Fixed Charges	646,921	612,339	48,713	37,742	37,742	34,366	34,366	34,366
Capital Outlay	-	-	-	-	-	-	-	\$ -
Total Expenses	\$ 3,518,783	\$ 3,770,269	\$ 3,512,793	\$ 3,291,099	\$ 3,291,099	\$ 3,644,811	\$ 3,644,811	\$ 3,644,811
Taxes	\$ 601,600	\$ 809,906	\$ 830,413	\$ 830,413	\$ 950,006	1,245,595	\$ 1,114,341	\$ 1,114,341
Intergvtl Grants & Aids	1,734,645	1,857,829	1,997,469	1,997,469	1,939,326	2,006,484	2,006,484	2,006,484
Public Charges	442,922	437,107	428,512	428,512	389,524	380,489	380,489	380,489
Intergovt Charges	11,893	13,611	15,230	15,230	12,243	12,243	12,243	12,243
Other Financing Sources	-	168,500	-	-	-	-	-	-
Total Revenues	\$ 2,791,060	\$ 3,286,953	\$ 3,271,624	\$ 3,271,624	\$ 3,291,099	\$ 3,644,811	\$ 3,513,557	\$ 3,513,557

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The budget and levy have grown substantially. Some of the major influencers are the tight labor market and our inability to recruit part time bus drivers, decline in ridership resulting in reduced fare revenues of \$48,000, decline in federal/state assistance and the understated levy in 2019 which caused the 2020 budget to experience a higher than average lift.

WORKING CAPITAL HISTORY:

2018	\$441,997
2017	\$430,412
2016	\$471,126
2015	\$512,542
2014	\$564,357
2013	\$432,923
2012	\$318,976

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2020	\$3,644,811	\$132,018	3.76%
2019	\$3,512,793	\$175,338	5.25%
2018	\$3,337,455	\$266,561	8.68%
2017	\$3,070,894	(\$54,587)	-1.75%
2016	\$3,125,481	(\$231,833)	-6.91%
2015	\$3,357,314	(\$155,479)	-4.43%
2014	\$3,512,793	\$124,087	3.66%
2013	\$3,388,706	(\$476,785)	-12.33%
2012	\$3,865,491	\$346,708	9.85%
2011	\$3,518,783	(\$834,966)	-19.18%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2020	\$2,399,216	(\$41,995)	-1.72%
2019	\$2,441,211	\$113,662	4.88%
2018	\$2,327,549	\$58,255	2.57%
2017	\$2,269,294	(\$84,755)	-3.60%
2016	\$2,354,049	(\$194,369)	-7.63%
2015	\$2,548,418	\$9,296	0.37%
2014	\$2,539,122	(\$104,022)	-3.94%
2013	\$2,643,144	(\$507,058)	-16.10%
2012	\$3,150,202	(\$450,314)	-12.51%
2011	\$3,600,516	(\$17,748)	-0.49%

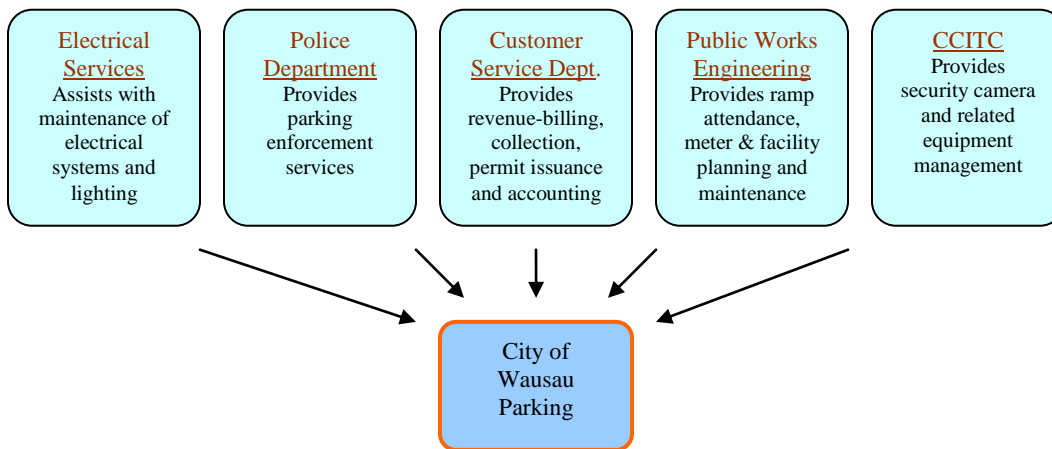
PARKING FUND

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.



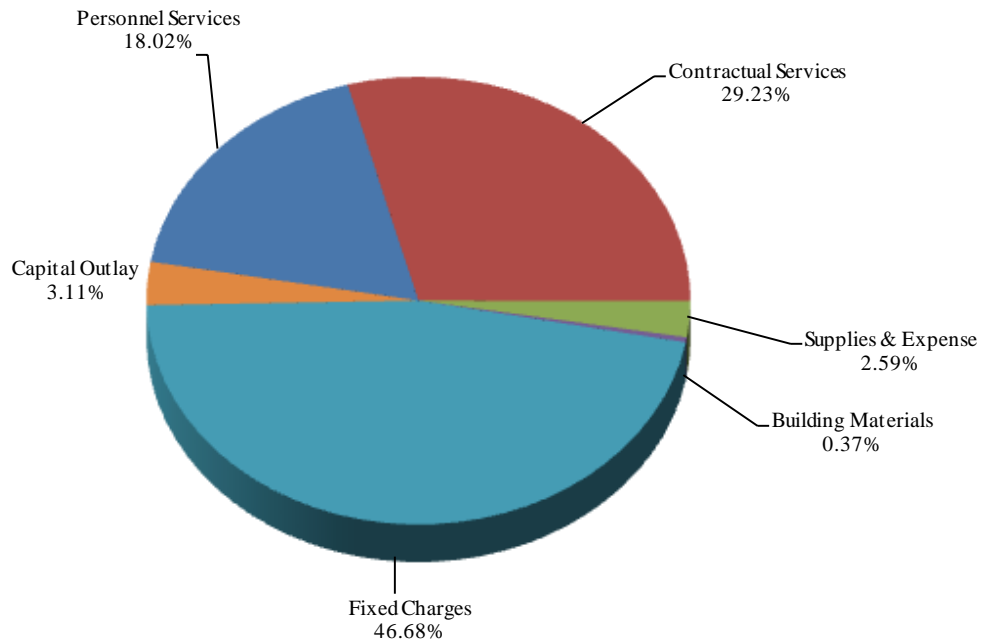
FACILITIES MAINTAINED:

The City operates a number of facilities which are described below.

CENTRAL BUSINESS DISTRICT PARKING SUMMARY	
LOCATION	STALLS
McClellan Street Parking Ramp	356
Jefferson Street Parking Ramp	795
Penney's 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 15 - First Wausau Tower	157
Lot 17 - Jefferson Street/ Federal Building	52
Lot 18 - Penney's Forest Street Lot	25
Lot 20 - Scott Street Lot	62
	3,626

PARKING FUND

BUDGET:



BUDGET SUMMARY

	2017		2018		2019			2020	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted	
Personnel Services	\$ 365,147	\$ 363,295	\$ 284,984	\$ 284,984	\$ 402,293	\$ 289,983	\$ 272,983	\$ 272,983	
Contractual Services	526,531	644,443	628,131	628,131	503,775	470,275	442,275	442,275	
Supplies & Expense	37,885	29,517	42,800	42,800	55,900	41,700	41,700	41,700	
Building Materials	2,492	3,366	5,900	5,900	5,900	5,900	5,900	5,900	
Fixed Charges	783,356	834,520	801,600	801,600	757,500	751,000	751,000	751,000	
Capital Outlay	324,291	76,249	54,000	54,000	54,000	50,000	25,000	25,000	
Total Expenses	\$ 2,039,702	\$ 1,951,390	\$ 1,817,415	\$ 1,817,415	\$ 1,779,368	\$ 1,608,858	\$ 1,538,858	\$ 1,538,858	
Taxes	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 185,108	\$ 105,108	\$ 105,108	
Fines and Forfeitures	254,642	235,031	260,000	260,000	205,470	235,000	235,000	235,000	
Public Charges for Services	732,272	720,050	672,975	672,975	686,820	564,250	564,250	564,250	
Intergovt Charges for Services	513	-	-	-	-	-	-	-	
Miscellaneous	13,520	1,483	1,500	1,500	1,500	1,500	1,500	1,500	
Other Financing Sources	136,994	-	-	-	-	-	-	-	
Total Revenues	\$ 1,137,941	\$ 956,564	\$ 984,475	\$ 984,475	\$ 943,790	\$ 985,858	\$ 905,858	\$ 905,858	

BUDGET HIGHLIGHTS:

The City will be implementing significant changes to the parking late in 2019. Parking rates and fine structures will be adjusted after installation of the new parking pay stations and license plate recognition software which is expected to begin November 1 2019.

PARKING FUND

The City currently leases four parking lots within the downtown a summary of the lots is as follows:

	STALLS	ANNUAL LEASE	OTHER REIMBURSEMENTS	EXPIRATION
Lot 15	157	-	Real Estate Tax Reimbursement	1/1/2022
Lot 13	15	\$ 4,140	Real Estate Tax Reimbursement	6/20/2019
Lot 5	44	\$ 23,700	Real Estate Tax Reimbursement	3/31/2020
Lot 6	36	\$ 27,000 Plus CPI		11/1/2021

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2020	\$1,538,858	(\$278,557)	-15.33%
2019	\$1,817,415	(\$168,765)	-8.50%
2018	\$1,986,180	(\$676)	-0.03%
2017	\$1,986,856	(\$420,092)	-17.45%
2016	\$2,406,948	\$494,420	25.85%
2015	\$1,912,528	\$84,468	4.62%
2014	\$1,828,060	(\$6,923)	-0.37%
2013	\$1,834,983	(\$36,884)	-1.87%
2012	\$1,871,867	(\$100,519)	-5.10%
2011	\$1,972,386	(\$43,063)	-2.14%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2020	\$800,750	(\$133,725)	-14.31%
2019	\$934,475	\$0	0.00%
2018	\$934,475	(\$61,425)	-6.17%
2017	\$995,900	(\$52,500)	-5.01%
2016	\$1,048,400	(\$4,300)	-0.41%
2015	\$1,052,700	(\$33,230)	-3.06%
2014	\$1,085,930	\$104,630	12.00%
2013	\$981,300	\$109,460	12.04%
2012	\$871,840	(\$37,160)	-4.09%
2011	\$909,000	(\$50,926)	-5.31%

WORKING CAPITAL HISTORY:

2018	\$63,045
2017	\$320,224
2016	\$651,874
2015	\$736,430
2014	\$702,154
2013	\$580,969
2012	\$581,726
2011	\$414,006
2010	\$427,448
2009	\$339,873
2008	\$333,381

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.

2019 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 including: Wausau Balloon Rally, AirVenture Cup cross country Air Race, The Women's Air Race Classic, Hamburger Nights and other airport activities.
- Partnered with the Southeast Side Neighborhood Group to promote neighborhood objectives and improvements
- Assisted with coordinating the construction of the Turner 70' X 70' private hangar
- Recruited the third privately constructed hangar of 80' X 80' hangar in the East Hangar Development Area
- Continued recruitment of additional private parties to construct new hangars at the Wausau Downtown Airport.
- Helped organize docent program to introduce youth to aviation through tours at Alexander Airport Park
- Created "Model Airplane Night" program for elementary & middle school students
- Assisted with promoting "Learn Build Fly" to high school age students
- Partnered with the Wausau School District to create Aviation 101 for Central Wisconsin High School Students aspiring to become professional pilots
- Updated CIP to enhance Wausau Downtown Airport's opportunities for FAA/State Funding

2020 GOALS AND OBJECTIVES:

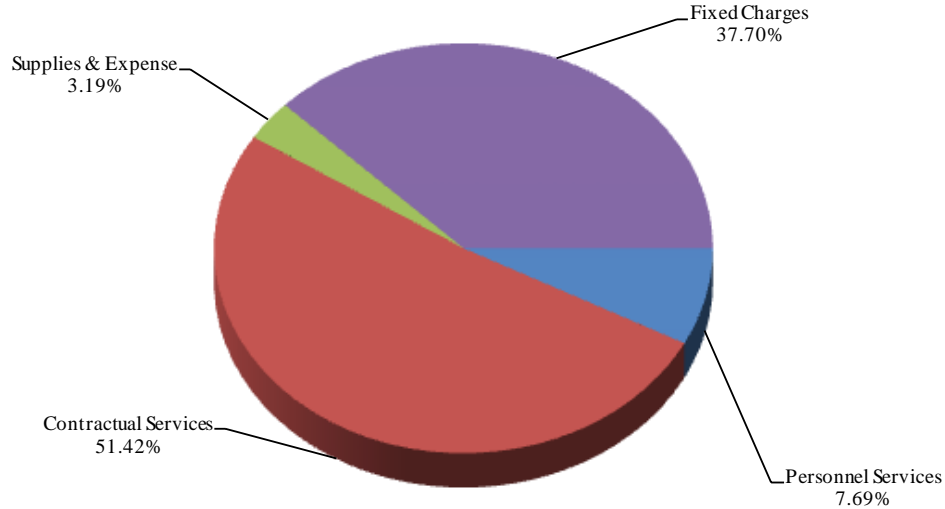
- Market private hangar construction and corporate hangar opportunities to successfully secure airport tenants
- Coordinate with BOA and Becher Hoppe for the installation of the new Jet A fuel farm
- Coordinate with Becher Hoppe, FAA, BOA for relocation of the ASOS weather station
- Assist local non-profit aviation organizations in Central Wisconsin such as the Boy Scouts, Wausau R/C Sportsmen, and EAA640, and Learn Build Fly with aviation and airport promotions.
- Continued pursuit of "River's Edge" perimeter emergency response road plans.
- Coordinate East Hangar Development Area hangar construction projects

DEPARTMENT STATISTICS:

40 City-Owned T-hangars (waiting list 29), 4 City-Owned Corporate Hangars, 13 Privately Owned Hangars, 80 Airplanes Based on Airport, 2019 Fuel Flow 174,470 Gallons, 2019 estimated Take Offs and Landings 35,000+

WAUSAU DOWNTOWN AIRPORT FUND

BUDGET:



BUDGET SUMMARY								
	2017	2018	2019			2020		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 17,407	\$ 28,516	\$ 7,209	\$ 7,209	\$ 31,858	\$ 35,216	\$ 35,216	\$ 35,216
Contractual Services	185,985	215,529	247,650	247,650	235,620	235,620	235,620	235,620
Supplies & Expense	16,099	17,465	9,850	9,850	14,625	14,625	14,625	14,625
Fixed Charges	173,032	172,317	185,740	185,740	172,730	172,730	172,730	172,730
Other Financing Uses	9,624	-	-	-	-	-	-	-
Total Expenses	\$ 402,147	\$ 433,827	\$ 450,449	\$ 450,449	\$ 454,833	\$ 458,191	\$ 458,191	\$ 458,191
Taxes	\$ 90,000	\$ 94,000	\$ 101,000	\$ 101,000	\$ 101,000	\$ 125,000	\$ 125,000	\$ 125,000
Public Charges	18,052	35,374	17,000	17,000	32,300	32,000	32,000	32,000
Miscellaneous	125,861	128,005	101,250	101,250	116,000	116,000	116,000	116,000
Other Financing Sources	-	94,384	-	-	-	-	-	-
Total Revenue	\$ 233,913	\$ 351,763	\$ 219,250	\$ 219,250	\$ 249,300	\$ 273,000	\$ 273,000	\$ 273,000

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The Airport was reclassified as an Enterprise Fund in 2012. Currently there are 13 private hangars located on the airport with property values totaling \$1,437,200. The 2020 budget reflects depreciation expense of \$156,740.

WAUSAU DOWNTOWN AIRPORT FUND

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2020	\$458,191	\$7,742	1.72%
2019	\$450,449	\$17,064	3.94%
2018	\$433,385	(\$5,280)	-1.20%
2017	\$438,665	\$46,550	12.03%
2016	\$386,835	\$4,230	1.11%
2015	\$382,605	\$58,755	18.14%
2014	\$323,850	\$0	0.00%
2013	\$323,850	\$131,187	68.09%
2012	\$192,663	\$490	0.26%
2011	\$192,173	\$4,263	2.27%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2020	\$148,000	\$29,750	25.16%
2019	\$118,250	(\$16,500)	-12.25%
2018	\$134,750	(\$13,359)	-9.02%
2017	\$148,109	\$11,164	5.23%
2016	\$133,586	\$76,486	55.79%
2015	\$137,100	\$2,300	1.71%
2014	\$134,800	(\$50)	-0.04%
2013	\$134,850	\$4,140	3.17%
2012	\$130,710	\$10,180	8.45%
2011	\$120,530	\$3,930	3.37%

WORKING CAPITAL HISTORY:

2018	\$15,800
2017	(\$4,494)
2016	\$11,022
2015	\$28,277
2014	\$17,683
2013	\$55,142
2012	\$70,090

ANIMAL CONTROL FUND

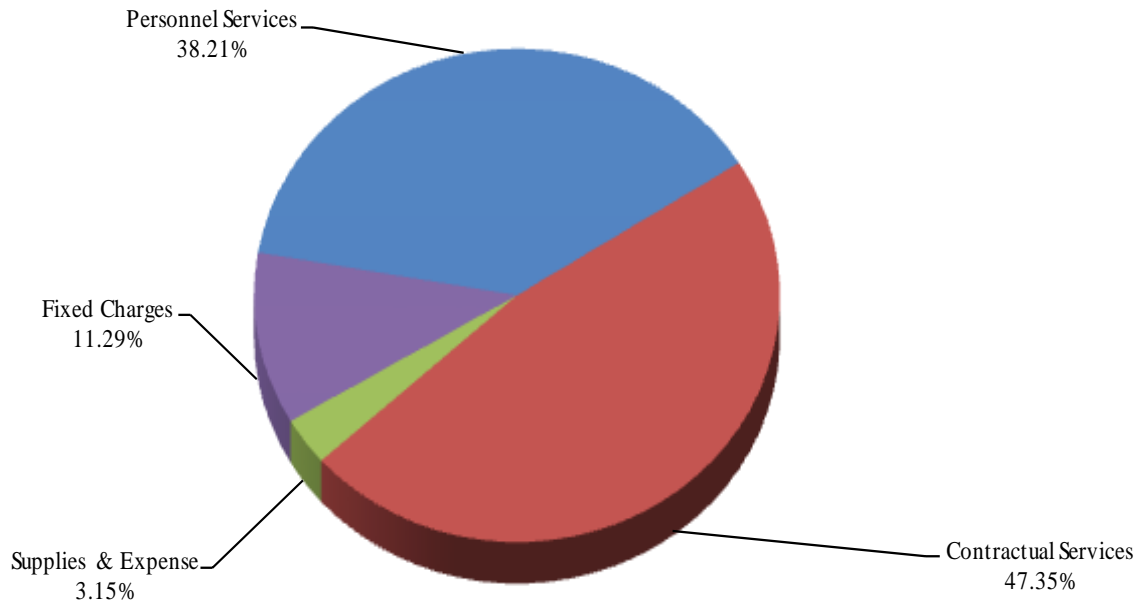
MISSION:

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

RESPONSIBILITIES:

The Animal Control Fund is an enterprise 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 and program contributions from other participating communities.

BUDGET:



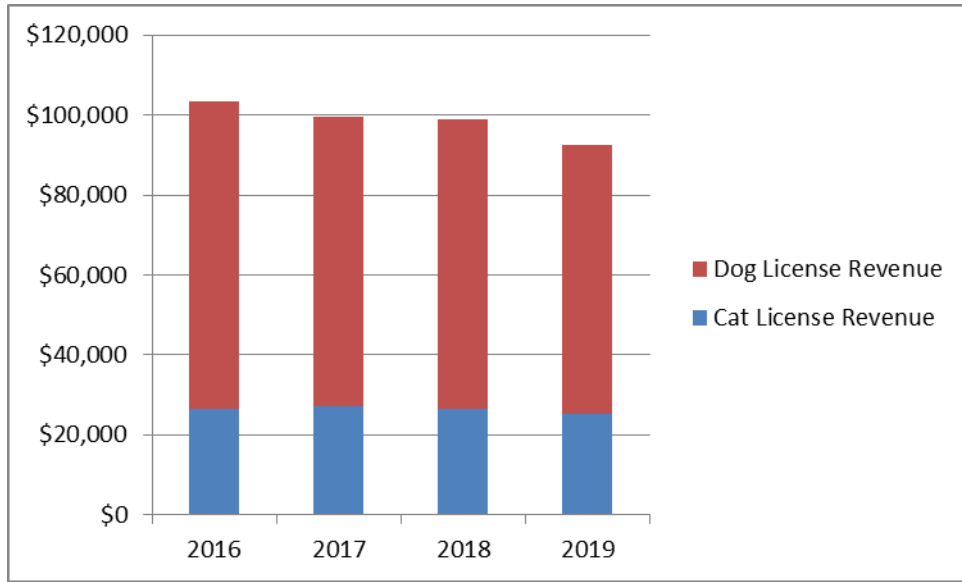
BUDGET SUMMARY									
	2017		2018		2019			2020	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted	
Personnel Services	\$ 84,916	\$ 71,507	\$ 75,277	\$ 75,277	\$ 75,181	\$ 89,664	\$ 89,664	\$ 89,664	
Contractual Services	91,399	113,587	97,230	97,230	98,773	111,126	111,126	111,126	
Supplies & Expense	8,132	5,239	7,000	7,000	7,874	7,400	7,400	7,400	
Fixed Charges	23,170	25,293	21,000	21,000	26,500	26,500	26,500	26,500	
Transfers to Other Funds		1,480	-	-	-	-	-	-	
Total Expenses	\$ 207,617	\$ 217,106	\$ 200,507	\$ 200,507	\$ 208,328	\$ 234,690	\$ 234,690	\$ 234,690	
Taxes	\$ 50,139	\$ 50,676	\$ 40,747	\$ 40,747	\$ 40,747	\$ 40,747	\$ 40,747	\$ 40,747	
Licenses and Permits	129,360	127,394	120,700	120,700	122,818	122,818	121,850	121,850	
Fines and Forfeitures	8,552	2,952	7,200	7,200	7,000	7,000	7,200	7,200	
Public Charges for Services	2,217	2,433	2,000	2,000	2,040	2,040	2,000	2,000	
Intergovt Chgs for Services	30,655	17,060	29,860	29,860	36,750	36,750	35,000	35,000	
Miscellaneous	50	100	-	-	2,228	2,228	-	-	
Total Revenues	\$ 220,973	\$ 200,615	\$ 200,507	\$ 200,507	\$ 211,583	\$ 211,583	\$ 206,797	\$ 206,797	

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The 2020 budget reflects the continued licensing pricing enacted by the Common Council. No service level changes are proposed. Contractual services include \$62,500 for the contract with the Humane Society.

LICENSING STATISTICS:

Licensing revenues reflect declining compliance with licensing requirements



BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2020	\$234,690	\$34,183	17.05%
2019	\$200,507	\$957	0.48%
2018	\$199,550	\$537	0.27%
2017	\$199,013	\$5,444	2.81%
2016	\$193,569	(\$11,355)	-5.54%
2015	\$204,924	\$77,310	60.58%
2014	\$127,614	New Fund	

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2020	\$166,050	\$6,290	3.94%
2019	\$159,760	\$10,886	7.31%
2018	\$148,874	\$0	0.00%
2017	\$148,874	(\$7,590)	-4.85%
2016	\$156,464	\$30,029	23.75%
2015	\$126,435	\$20,659	19.53%
2014	\$105,776	New Fund	