

CITY OF WAUSAU

2022 BUDGET



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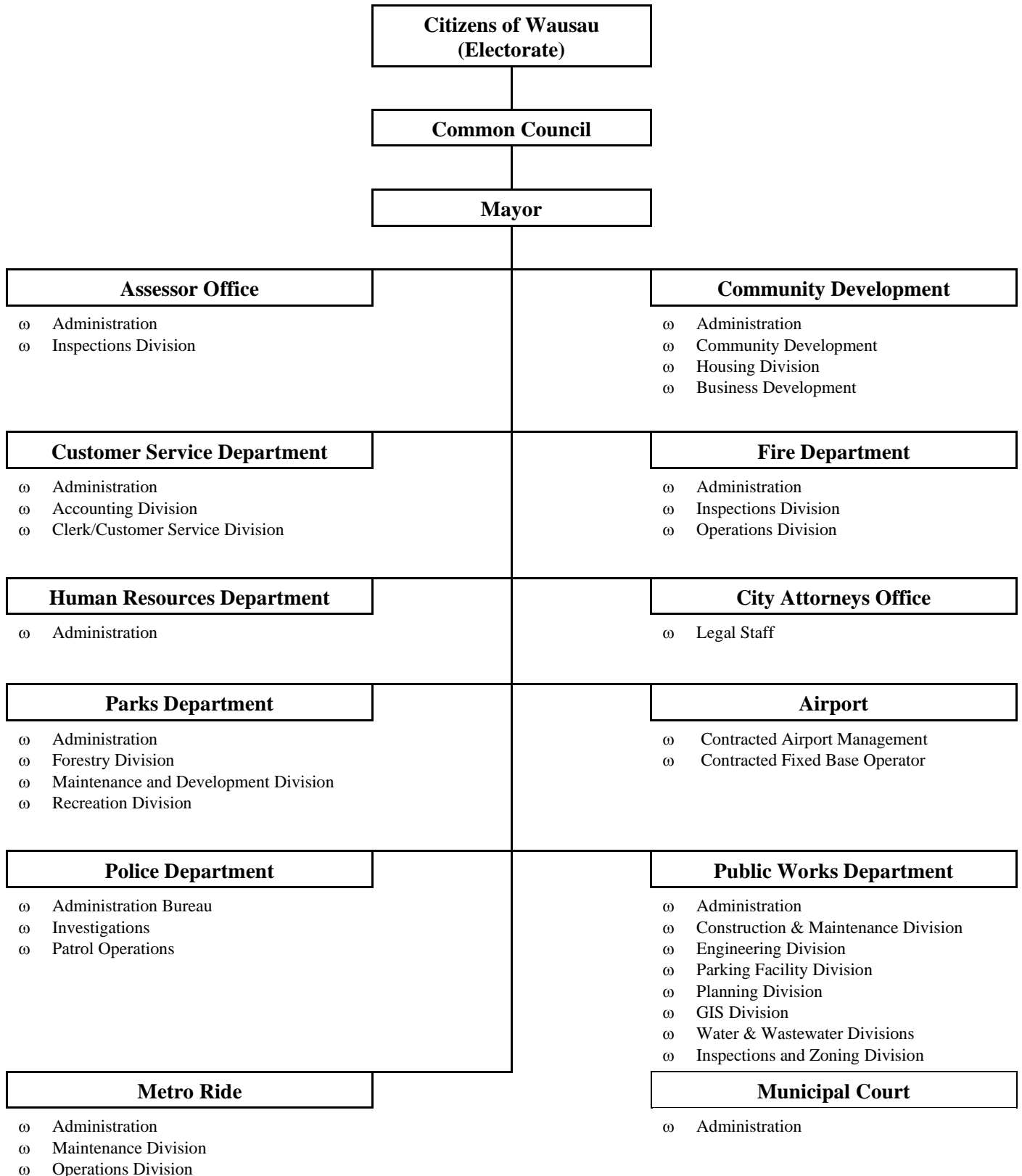
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CITY OF WAUSAU
2022 ADOPTED BUDGET ANALYSIS- LEVY DEPENDENT FUNDS

	2022 PROPOSED BUDGET	BUDGET ADJUSTMENTS	POLICE RECLASSIFICATION	2022 PROPOSED BUDGET	2021 ADOPTED BUDGET	CHANGE INCREASE (DECREASE)	PERCENT CHANGE
GENERAL FUND							
Expenditures	\$37,267,114	\$306,614	\$381,646	\$37,955,374	\$36,365,595	\$1,589,779	4.372%
Revenues	16,350,265	55,602	381,646	16,787,513	16,131,768	655,745	4.065%
Fund Balance Application	-	-	-	-	48,639	(48,639)	-100.000%
Fund's Net Levy Requirement	20,916,849	\$251,012		21,167,861	20,185,188	982,673	4.868%
RECYCLING FUND							
Expenditures	777,460			777,460	759,710	17,750	2.336%
Revenues	147,300			147,300	147,800	(500)	-0.338%
Fund Balance Application	0			0	25,000	(25,000)	-100.000%
Fund's Net Levy Requirement	630,160			630,160	586,910	43,250	7.369%
COMMUNITY DEVELOPMENT/ECONOMIC DEVELOPMENT FUND							
Expenditures	756,812	2,501		759,313	1,312,415	(553,102)	-42.144%
Revenues	264,051			264,051	869,875	(605,824)	-69.645%
Fund Balance Application	216,184			216,184	178,308	37,876	21.242%
Fund's Net Levy Requirement	276,577	2,501		279,078	264,232	14,846	5.619%
DEBT SERVICE FUND							
Expenditures	12,285,959			12,285,959	11,838,034	447,925	3.784%
Revenues	7,950,207			7,950,207	7,715,034	235,173	3.048%
Fund Balance Application	212,752			212,752	0	212,752	
Fund's Net Levy Requirement	4,123,000			4,123,000	4,123,000	-	0.000%
CAPITAL PROJECT FUND							
Expenditures	9,676,540	49,224		9,725,764	4,295,499	5,430,265	126.418%
Revenues	9,182,841	(451,785)		8,731,056	3,801,800	4,929,256	129.656%
Fund Balance Application	-			-	-	-	0.000%
Fund's Net Levy Requirement	493,699	501,009		994,708	493,699	501,009	101.481%
CENTRAL EQUIPMENT AND FACILITY CAPITAL FUND							
Expenditures	597,054			597,054	572,404	24,650	4.306%
Revenues	-			-	-	-	0.000%
Fund Balance Application	-			-	20,000	(20,000)	-100.000%
Fund's Net Levy Requirement	597,054	-		597,054	552,404	44,650	8.083%
METRO RIDE FUND							
Expenditures	3,690,924			3,690,924	3,668,131	22,793	0.621%
Revenues	2,801,032	501,009		3,302,041	2,778,239	523,802	18.854%
Fund Balance Application	-			-	0	0	
Fund's Net Levy Requirement	889,892	(501,009)		388,883	889,892	(501,009)	-56.300%
PARKING FUND							
Expenditures	833,146	900		834,046	727,759	106,287	14.605%
Revenues	602,709			602,709	577,759	24,950	4.318%
Fund Balance Noncash Depreciation	75,050			75,050	-	75,050	0.000%
Fund's Net Levy Requirement	155,387	900		156,287	150,000	6,287	4.191%
WAUSAU DOWNTOWN AIRPORT FUND							
Expenditures	471,186			471,186	443,874	27,312	6.153%
Revenues	170,967			170,967	146,200	24,767	16.940%
Fund Balance & Noncash Depreciation	140,000			140,000	152,000	(12,000)	-7.895%
Fund's Net Levy Requirement	160,219			160,219	145,674	14,545	9.985%
ANIMAL CONTROL							
Expenditures	232,903			232,903	229,074	3,829	1.672%
Revenues	173,210			173,210	164,090	9,120	5.558%
Fund Balance Application				0	19,737	(19,737)	-100.000%
Fund's Net Levy Requirement	59,693			59,693	45,247	14,446	31.927%
TOTAL LEVY BEFORE INCREMENT	28,302,530	254,413		28,556,943	27,436,246	1,120,697	4.085%
City's Share of TIF Increment	4,290,877	38,571		4,329,448	3,144,748	1,184,700	37.672%
TOTAL LEVY	\$32,593,407	292,984		\$32,886,391	\$30,580,994	\$2,305,397	7.539%
Assessed Value	\$3,197,754,963	\$26,318,937		\$3,224,073,900	\$3,150,497,500	\$73,576,399	2.335%
Tax Rate Per \$1,000 of Assessed Value	\$10.19259			\$10.2002600	\$9.706719	\$0.49354	5.085%

CITY OF WAUSAU

Organizational Chart



**CITY OF WAUSAU
List of Principal Officials**

ELECTED

Mayor Katie Rosenberg
 Municipal Judge Mark Sauer
 Common Council President..... Becky McElhanev

Alderman District

First..... Patrick Peckham
 Second Michael Martens
 Third Tom Kilian
 Fourth Tom Neal
 Fifth Jim Wadinski
 Sixth..... Becky McElhanev
 Seventh Lisa Rasmussen
 Eighth Sarah Watson
 Ninth..... Dawn Herbst
 Tenth..... Lou Larson
 Eleventh..... Deb Ryan

APPOINTED

Finance Director / City Treasurer Maryanne Groat
 City Clerk Vacant
 City Attorney Anne Jacobson
 Police Chief Ben Bliven
 Fire Chief..... Robert Barteck
 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 Liz Brodek
 Parks Director Jamie Polley
 Airport Manager John Chmiel
 Transit Lines Manager..... Greg Seubert
 CCITC Director Gerard Klein

2022 BUDGET OVERVIEW

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

GENERAL PROPERTY TAXES

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

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

The equalized valuation is intended to represent market value. The equalized valuation of each municipality is

BUDGET YEAR	EQUALIZED VALUATION	% INCREASE	ASSESSED VALUATION	% INCREASE
2012	\$2,652,252,200	-4.22%	\$2,735,039,900	2.37%
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%	\$2,817,661,200	3.86%
2021	\$3,150,497,500	2.43%	\$3,345,281,800	18.73%
2022	\$3,224,073,900	2.34%	\$3,265,016,200	-2.40%

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. By reviewing the equalized valuation chart you can see the roller coaster that occurred in 2021 and 2022. This was due to timing factors in developing the 2021 values during the revaluation. The state uses information submitted by the Assessment department each spring. Since staff were involved in revaluation work they submitted estimates. Wisconsin law dictates that prior year’s estimates be corrected in the current

year values. This is one reason we are seeing the major value swings.

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 2020 re-evaluation established values of all property effective 1/1/2020. Prior re-evaluations have been conducted in 2015, 2007, 2004, 1996, 1986 and 1974. The assessed value and equalized value of each parcel are reported on the tax bill.

The 2019 decline of assessed value was due to the elimination of certain personal property categories by the State of Wisconsin. As already noted, the swings in equalized valuation in 2021 and 2022 are related to estimates used during the revaluation.

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 2022 budget is the eighth 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 \$2,281,880. The City is in a particularly difficult position due to the limited other revenue sources available.

	Allowable * Levy	Actual * Levy	Debt Service Exception	Under Utilized
2021 for 2022	\$26,275,063	\$28,556,943	\$2,281,880	\$0
2020 for 2021	\$25,666,520	\$27,436,246	\$1,769,726	\$0
2019 for 2020	\$24,590,165	\$26,096,694	\$1,506,529	\$0
2018 for 2019	\$23,496,270	\$24,865,156	\$1,368,886	\$0
2017 for 2018	\$23,280,657	\$24,462,366	\$1,181,709	\$0
2016 for 2017	\$22,729,865	\$23,879,534	\$1,149,669	\$0
2015 for 2016	\$22,425,817	\$22,927,098	\$501,281	\$0
2014 for 2015	\$22,184,317	\$22,312,375	\$128,058	\$0
2013 for 2014	\$21,824,002	\$21,824,002	\$0	\$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

Year	General Property Tax Levy	Increase/(Decrease) from the Prior Year	
		Dollar	Percent
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	\$29,546,000	\$1,690,203	6.07%
2021	\$30,580,994	\$862,209	2.92%
2022	\$32,886,391	\$2,305,397	7.54%

The State added a number of other restrictions to the levy limit law that prevents communities from raising a variety of other revenues to support the budget without a corresponding reduction in the levy. These revenues are specifically listed in the statutes and include: garbage collection, fire protection, snow plowing, street sweeping and 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.

The Tax Rate and Tax Bill are determined once the property tax levy (how much revenue the city needs to operate in the next year) and total

assessed value are determined. The tax rate is computed by dividing the levy by the assessed valuation.

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

	BUDGET YEAR		
	2022	2021	Change
Property Tax Levy	\$ 32,886,391	\$ 30,580,994	\$ 2,305,397
Assessed Valuation	\$ 3,224,073,900	\$ 3,150,497,500	\$ 73,576,400
Tax Rate	\$ 10.2003	\$ 9.7067	\$ 0.4935

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. Revenues are expected to continue the slow recovery from COVID. A summary of the General Fund Revenues follows:

	2021 Adopted Budget	2021 Modified Budget	2021 Estimated Actual	2022 Dept Budget Request	2022 Adopted Budget
REVENUES					
GENERAL PROPERTY TAXES	20,185,188	20,185,188	20,185,188	21,719,083	21,167,861
OTHER TAXES	198,500	198,500	198,500	198,500	198,500
INTERGOVERNMENTAL GRANTS & AID	9,158,707	9,158,707	9,080,088	9,319,600	9,602,401
LICENSES & PERMITS	772,037	772,037	825,977	795,723	789,728
FINES & FORFEITURES	306,030	306,030	487,648	341,030	341,030
PUBLIC CHARGES FOR SERVICES	2,386,936	2,386,936	2,298,843	2,335,129	2,385,129
INTERGOVT CHARGES FOR SERVICES	863,198	863,198	892,579	909,171	1,069,612
MISCELLANEOUS REVENUE	585,005	585,005	315,146	440,055	494,758
OTHER FINANCING SOURCES	1,861,355	1,861,355	1,786,355	1,906,355	1,906,355
	36,316,956	36,316,956	36,070,324	37,964,646	37,955,374

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 2022 budget expects no change in 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. From 2010 to 2016 the State of Wisconsin consistently reduced state aids to municipalities due to its other growing budget obligations, to remedy financial problems and to reduce the tax burden to voters. Fortunately, this trend ended in 2017.

STATE AIDS						
Budget Year	Shared Revenues	Expenditure Restraint	Payment for Municipal Aids	Transportation Aids	Total	Increase/ (Decrease)
2009	\$4,885,011	\$1,067,034	\$206,612	\$2,102,742	\$8,046,786	\$128,550
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	\$4,051,337	\$874,574	\$161,404	\$2,984,793	\$8,072,108	\$329,024
2021	\$4,047,850	\$907,126	\$222,838	\$3,061,498	\$8,239,312	\$167,204
2022	\$4,045,839	\$889,038	\$223,000 *	\$3,124,336	\$8,282,213	\$42,901

* 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 \$9,800,000. That represents an additional \$1,622,000 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 state 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 2022 General Fund budget includes \$512,907 for computer aid and personal property aid. The TID districts also receive these state aids.

Public Charges for Service - within the General Fund are itemized in the adjoining chart. The decrease in general government reflects the exempt report fees that are collected on even years from tax exempt entities. The major revenue source in the public safety is EMS revenue. This revenue is expected to increase.

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.

	2022 Budget	2021 Budget
General Government	\$ 95,780	\$ 88,630
Public Safety	1,810,224	1,837,746
Streets and other Related Activities	136,200	140,200
Park and Recreation	342,925	320,360
	<u>\$ 2,385,129</u>	<u>\$ 2,386,936</u>

Rates set by the city are reviewed annually. Inspections permit revenues are showing significant growth. This category is budgeted conservatively since growth is difficult to predict.

Fines and Forfeitures include revenue from citations issued by the police department or inspections department for traffic and ordinance violations. Parking ticket revenue is recorded within the Parking Fund. Fine and forfeiture rates are established within State Statutes or by the city. Citation revenue has been declining and the 2022 budget reflects a languishing trend.

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 decrease due to declining interest rates.

Other Financing Sources include transfers from other funds. The 2022 budget reflects transfers from the Room Tax Fund of \$146,355, the Water Utility of \$1,250,000 and the Sewer Utility of \$450,000. The water utility transfer represents the tax equivalent fee calculated in compliance with the PSC.

GENERAL FUND EXPENDITURES

The General Fund expenditure budget increased \$1,589,7791 or 4.372%.

EXPENDITURES	2021 Adopted Budget	2021 Modified Budget	2021 Estimated Actual	2022 Dept Budget Request	2022 Adopted Budget
COMMON COUNCIL	90,004	90,004	92,563	92,563	91,328
MAYOR	179,360	179,360	178,445	179,328	182,213
CUSTOMER SERVICE	1,348,048	1,398,048	1,363,413	1,479,699	1,478,073
CCITC	886,694	886,694	810,178	965,115	965,115
REFUSE COLLECTION	945,000	945,000	945,000	965,000	965,000
ASSESSMENT DEPARTMENT	583,842	583,842	577,083	602,704	610,584
CITY ATTORNEY	614,367	614,367	613,520	628,383	639,578
HUMAN RESOURCES	391,890	391,890	354,452	436,789	440,742
MUNICIPAL COURT	152,989	152,989	144,100	158,748	142,326
UNCLASSIFIED	131,500	181,500	132,500	132,500	131,500
POLICE DEPARTMENT	10,446,198	10,446,198	9,795,714	10,877,086	11,108,762
FIRE DEPARTMENT	8,059,375	8,059,375	7,393,225	8,235,549	8,200,212
EMERGENCY GOVERNMENT	10,000	20,000	10,000	-	-
DEPARTMENT OF PUBLIC WORKS	9,417,643	9,411,643	9,142,768	9,876,316	9,825,880
PARKS DEPARTMENT	3,108,683	3,122,157	3,054,865	3,318,865	3,174,061
TOTAL EXPENDITURES	<u>36,365,593</u>	<u>36,483,067</u>	<u>34,607,826</u>	<u>37,948,645</u>	<u>37,955,374</u>

Approximately \$350,000 of this increase represents the Police Department VOCA grant and School Resource activity which is a presentation change.

The 2022 budget represents a cost to continue plan with very few additions. A summary of changes follow:
 Nonrepresented step increases based upon the salary study along with the revised progression for those below midpoint.

The final implementation of the non-represented salary study to place employees in the salary scheduled based upon seniority.

Cost of living and progressions based upon the Fire Police and Transit union contracts.

Health insurance increase of 8.8%

A cost of living increase of 2%

Retirement rate increases pursuant to the WRS notification.

Increase in CCITC for cybersecurity prevention and detection.

Increase in hot mix to improve street patching efforts.

The new school crossing guard contract.

Continued Emerald Ash Borer treatment expenses and tree replacements

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 \$600,000 profit in 2020. Of course this can change dramatically if November and December deliver extraordinary winter events.

	Unassignend General Fund Balance	Total General Fund Budget Expenses	Percent of Budget
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	9,364,682	34,550,000	27.10%
2020	10,111,154	35,899,158	28.36%

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	2022 GENERAL
			PROPERTY TAX LEVY
Community Development Funds	\$945,855	\$476,489	\$279,078
Economic Development Fund	5,000	5,000	
Environmental Clean Up Fund	181,523	40,000	
Hazardous Materials Contract Fund	63,800	87,000	
Housing Stock Improvement Fund	40,147	40,147	
Room Tax Fund	444,133	444,133	
Public Access Fund	77,498	77,498	
Recycling Fund	777,460	147,300	630,160
EMS Grant Fund	11,000	11,000	
400 Block Riverlife Fund	85,389	70,047	
Total	\$2,631,805	\$1,398,614	\$909,238

- 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 represents the portion managed by the City according to state law.
- Community Development Fund levy represents 100% support for the planning division and increased levy for the Director position.
- The Housing Stock Improvement Fund anticipates new loans of \$40,147 equal to the loan repayments.
- The Environmental Clean Up Fund will fund the City's continued superfund and Holtz Krause sites and other obligations Cleveland Avenue and Riverside Park underway. The funds in finite and reserves are diminishing.

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 2022:

- | | |
|---------------------|---------------------|
| • 2022 Capital Plan | \$ 4,883,260 |
| • TID #12 | <u>\$ 3,600,000</u> |
| | \$ 8,483,260 |

These will all be issued as General Obligation Promissory Note with a 10 year retirement.

SUMMARY OF DEBT CHANGES					
	General Obligation Bonds	General Obligation Notes	Wisconsin State Trust Fund Loans	Other Debt	Total City General Obligation Debt
BALANCE 12/31/2016	\$ 23,815,000	\$ 42,437,604	\$ 8,827,000	\$ -	\$ 75,079,604
BALANCE 12/31/2019	\$ 31,270,000	\$ 37,989,779	-	\$ 14,610,000	\$ 83,869,779
2020 Additions:					
Capital Improvement Plan		5,390,000			5,390,000
TID #6			2,986,000		2,986,000
Taxable GO Refunding Bon	6,625,000			(6,600,000)	25,000
2020 Retirements	(2,710,000)	(7,770,000)			(10,480,000)
BALANCE 12/31/2020	<u>\$ 35,185,000</u>	<u>\$ 35,609,779</u>	<u>\$ 2,986,000</u>	<u>\$ 8,010,000</u>	<u>\$ 81,790,779</u>
2020 Additions:					
Refinancing			(2,986,000)	(8,010,000)	(10,996,000)
2021A Notes		5,495,000			5,495,000
2021 B Bonds	9,695,000				9,695,000
2021 Retirements	(2,685,000)	(6,775,000)			(9,460,000)
BUDGET BALANCE 12/31/20	<u>\$ 42,195,000</u>	<u>\$ 34,329,779</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 76,524,779</u>
2022 Budget additions:					
Capital Improvement Plan		\$ 4,883,260			4,883,260
TID #12		3,600,000			3,600,000
2022 Retirements	(3,230,000)	(7,235,000)			(10,465,000)
BUDGET BALANCE 12/31/20	<u>\$ 38,965,000</u>	<u>\$ 35,578,039</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 74,543,039</u>

The 2021 Equalized Valuation is an estimate and projects 2% growth.

	December 31, 2018	December 31, 2019	December 31, 2020	December 31, 2021	December 31, 2022
Equalized Valuation	\$ 2,896,505,400	\$ 3,075,863,100	\$ 3,345,281,800	\$ 3,265,016,200	\$ 3,330,316,524 *
	5%	5%	5%	5%	5%
Total Allowable Debt	\$130,422,730	\$138,234,140	\$167,264,090	\$163,250,810	\$166,515,826
Outstanding Debt	<u>\$ 81,137,933</u>	<u>\$ 83,869,779</u>	<u>\$ 81,790,779</u>	<u>\$ 76,524,779</u>	<u>\$ 74,543,039</u>
Legal Debt Margin	\$55,343,126	\$60,409,835	\$85,473,311	\$86,726,031	\$91,972,787
Debt Utilized	57.57%	56.30%	48.90%	46.88%	44.77%

*2022 IS AN ESTIMATE

The City infrastructure capital plan has relied upon \$2.5-3.5 million in debt issuance annually. This structure has allowed the debt property tax levy to remain stable over the last nineteen years. The recent Fire Station construction along with increased capital plan needs in 2022 will increase future levy requirements by \$100,000 in 2023 and 2024 bringing the stable levy to \$4,323,000

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. A summary of 2022 projects follows:

PROJECT DESCRIPTION	DEPT	Project Costs
Infrastructure		
WIS DOT Projects	DPW	\$ 550,000
Street Improvements	DPW	1,271,300
Asphalt Overlay	DPW	275,000
Sidewalk Projects	DPW	150,000
Storm Sewer	DPW	373,500
Street Lighting	DPW	25,000
Other Capital Improvements	DPW	470,000
Total Infrastructure		<u>\$ 3,114,800</u>
Facilities		
Airport Door Replacement	Airport	\$ 185,000
Airport Terminal FBO Building	Airport	1,000,000
Fleet Facility	DPW	1,150,000
DPW Office Remodel	DPW	30,000
Parking Improvements	DPW	280,000
PD Parking Lot Fencing	Police	75,000
Total Facilities		<u>\$ 2,720,000</u>
Equipment and Technology		
Financial HR ERP Software Replacement	CCITC	\$ 1,689,469
Data Center Refresh	CCITC	128,000
Core Switch Replacement	CCITC	50,000
CISCO Switch Replacements	CCITC	23,100
Internet Firewall Replacement	CCITC	33,800
Resuscitation Impr & Patient Movement	Fire	66,692
Athletic Park Scoreboard Replacement	Parks	50,000
Public Access Server for Closed Caption	Public Access	49,224
Transit Technology Projects	Transit	53,529
Total Equipment		<u>\$ 2,143,814</u>
Rolling Stock		
Bus Replacement	Transit	\$ 1,388,550
Park Rolling Stock	Parks	217,600
Total Rolling Stock		<u>\$ 1,606,150</u>
Park and Recreation Areas		
Tennis Court Year 1	Parks	\$ 60,000
Drinking Fountain Replacement	Parks	81,000
Total Parks/Recreation		<u>\$ 141,000</u>
TOTAL CAPITAL COSTS		<u><u>\$ 9,725,764</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.

	2022	2021	2020	2019	2018
General Government	\$ 78,000	\$ 55,000	\$ 55,000	\$ 27,000	\$ 30,000
CCITC	151,000	151,000	151,000	151,000	144,000
Police	173,054	161,404	119,500	109,482	35,530
Fire	55,000	55,000	55,000	34,000	24,000
Transportation	30,000	20,000	-	-	-
Parks	110,000	110,000	110,000	105,000	114,750
	\$ 597,054	\$ 552,404	\$ 490,500	\$ 426,482	\$ 348,280

TAX INCREMENT DISTRICT FUNDS

Tax Increment Districts Number 3, 6, 7, 8, 9, 10, 11 and 12 are accounted for as Capital Projects Funds. The total accumulated deficits is projected to decline \$1.3 million in 2022. TID 6 and 7 will be closing in the near term. A summary of district activity and financial condition follows:

FUND	Projected Fund							Projected Fund Balance 12/31/2022
	Fund Balance 1/1/2021	Balance 12/31/2021	Increment	Other Revenue	Debt Proceeds	Debt Retirement	Other Project Costs	
TID 3	\$ (2,263,060)	\$ (1,757,842)	\$ 2,933,479	\$ 433,477	\$ -	\$ 2,977,785	\$ 35,150	\$ (1,403,821)
TID 6	(3,263)	(902,197)	3,720,934	157,913	-	2,881,998	4,150	90,502
TID 7	(1,824,331)	(1,096,383)	1,525,946	26,266	-	41,600	414,229	-
TID 8	63,209	(884,334)	648,036	238,098	-	702,170	288,000	(988,370)
TID 9	(207,365)	(244,801)	16,449	28,062	-	62,580	2,150	(265,020)
TID 10	48,838	42,009	382,534	43,220	-	143,723	3,150	320,890
TID 11	(72,856)	185,330	1,729,617	200	-	1,018,836	1,151,650	(255,339)
TID 12	(1,058,940)	(981,627)	323,800	394,959	3,600,000	121,265	5,033,179	(1,817,312)
Total	\$ (5,317,768)	\$ (5,639,845)	\$ 11,280,795	\$ 1,322,195	\$ 3,600,000	\$ 7,949,957	\$ 6,931,658	\$ (4,318,470)

A list of capital projects within the districts includes:

- TID 11 – Campus Trail Design \$350,000
- TID 12- Environmental Wausau Chemical \$225,000, Great Lakes Cheese site \$2,500, Street Improvements \$2,300,000, Sewer, Storm and Water \$310,000 Parking Improvements \$120,000

A list of developer payments included within the budget is:

- TID 8 – Schierl Redevelopment \$45,000
- TID 8 – Nidus Holding \$50,000
- TID 8 – 1401 Elm Street \$175,000
- TID 8 – Wausau Opportunity Zone Inc. \$335,000
- TID 11 – Great Lakes Cheese \$785,000
- TID 12 – Macndon Properties \$12,000
- TID 12 – WOZ \$2,318,529

Valuation growth within the districts is as follows:

- TID 3 - 6.77%
- TID 6 – 11.94%
- TID 7 – 24.21%
- TID 8 – 53.29%
- TID 9 – (16.71%)
- TID 10 – 3.38%
- TID 11 – 4.13%
- TID 12 – 1.16%

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

FUND	EXPENDITURES	REVENUES	2021 GENERAL PROPERTY TAX LEVY
Motor Pool Fund	\$ 7,098,584	\$ 3,975,000	\$ -
Liability Insurance Fund	951,450	951,200	-
Employee Benefits Fund	6,401,027	6,438,526	-
Total	\$ 14,451,061	\$ 11,364,726	\$ -

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.

ENTERPRISE FUNDS

The Airport Fund, Metro Ride, Animal Control Fund all continue to rely on property taxes. The 2021 levy for the MetroRide fund reflects Cares funding and provided a reduction of \$501,009 in the levy requirement. These levy dollars have been allocated to the Capital Projects Fund in 2022 and will be reallocated to Transit in future years. The Parking Fund needs to be monitored as revenues continue to decline due to the Mall closures and employees working from home during COVID. The Parking Fund reflects energy savings in the ramps with the switch to LED lighting. Staff intend to scrutinize all operations and spending related to parking to provide future financial relief.

FUND	EXPENDITURES	REVENUES	2022 GENERAL PROPERTY TAX LEVY	2021 GENERAL PROPERTY TAX LEVY	CHANGE
Water Utility Fund	\$ 7,507,635	\$ 7,576,400	\$ -	\$ -	\$ -
Wastewater Utility Fund	6,478,628	6,855,000	-	-	-
MetroRide Fund	3,690,924	3,302,041	388,883	889,892	(501,009)
Parking Fund	1,468,046	602,709	156,287	150,000	6,287
Municipal Airport Fund	471,186	170,967	160,219	145,674	14,545
Animal Control Fund	232,903	173,210	59,693	45,247	14,446
Total	\$ 19,849,321	\$ 18,680,327	\$ 765,082	\$ 754,011	(465,731)

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 newly created CIP Committee for prioritization. The Capital Improvements and Street Maintenance Committee (CISM) along with engineering staff reviews and recommends infrastructure

projects. Revenues and other financial resources are reviewed to determine the available level of funding and the overall capital projects budget is formulated. This budget is incorporated into the operating budget prior to presentation to the Finance Committee.

Budget amendments occur 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 Planning can alert staff and council of changes in financial conditions early so that corrective action can be implemented. The 2017 budget was 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

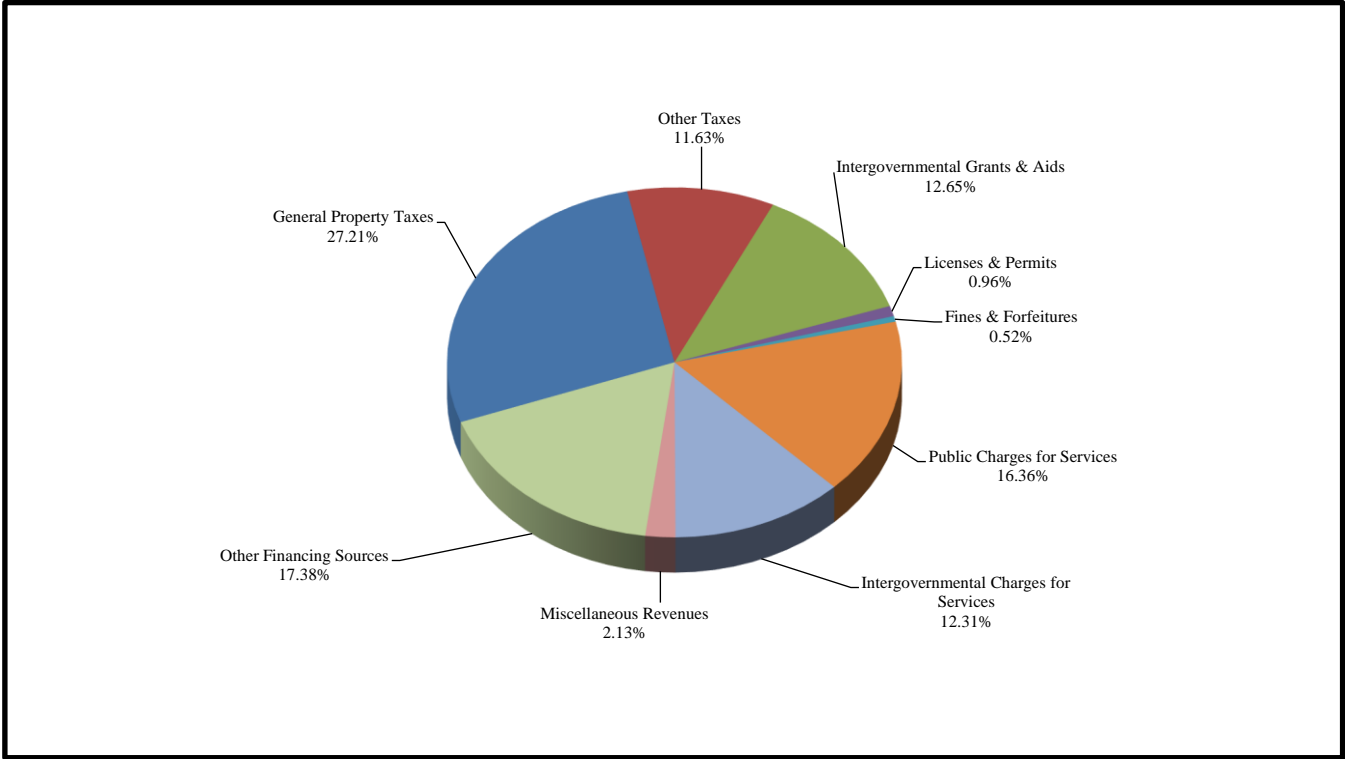
**CITY OF WAUSAU
2021 BUDGET
Operational/Fund Structure Matrix**

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				
Environmental Clean Up Fund		x				
Debt Service Fund			x			
Capital Projects Fund				x		
Central Capital Purchasing Fund				x		
Parking Fund						x
Tax Increment District 3				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					
Recycling Fund		x				
Motor Pool Fund					x	
Water Fund						x
WasteWater Fund						x
Housing Stock Improvement Fund		x				
Parking Fund						x
Metro Ride Transit						x
Community Development						
Community Development Fund		x				
Housing Stock Improvement Fund		x				
Parks Department	x					
400 Block Riverlife Fund		x				

**CONSOLIDATED EXPENDITURES AND REVENUE BY CATEGORY
2022 BUDGET**

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUND	CAPITAL PROJECTS FUNDS	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	TOTAL
PERSONAL SERVICE	\$ 26,982,559	\$ 883,970	\$ -	\$ -	\$ 6,221,982	\$ 870,180	\$ 34,958,692
CONTRACTUAL SERVICES	8,260,409	1,082,779	-	173,550	4,134,912	651,900	14,303,550
SUPPLIES & EXPENSE	1,457,947	99,205	-	30,000	2,405,562	1,373,086	5,365,800
BUILDING MATERIALS	888,223	100	-	-	739,000	-	1,627,323
FIXED CHARGES	336,235	10,500	-	-	3,202,466	8,146,977	11,696,178
DEBT SERVICE	-	-	12,285,959	15,120	1,280,000	-	13,581,079
GRANTS, CONTRIBUTIONS & OTHER	30,000	248,123	-	3,385,529	37,400	-	3,701,052
CAPITAL OUTLAY	-	17,000	-	13,565,318	-	3,408,918	16,991,236
OTHER FINANCING USES	-	290,128	-	8,344,916	1,828,000	-	10,463,044
CONTINGENCY	-	-	-	-	-	-	-
TOTAL	37,955,373	2,631,805	12,285,959	25,514,433	19,849,322	14,451,061	112,687,954
GENERAL PROPERTY TAXES	\$ 21,167,861	\$ 909,238	\$ 4,123,000	\$ 1,591,762	\$ 765,082	\$ -	\$ 28,556,943
OTHER TAXES	198,500	444,133	-	12,021,248	-	-	12,663,881
INTERGOVERNMENTAL GRANTS & AID	9,602,401	308,550	-	3,425,496	2,990,671	-	16,327,118
LICENSES & PERMITS	789,728	70,788	-	-	130,970	-	991,486
FINES & FORFEITURES	341,030	-	-	-	213,959	-	554,989
PUBLIC CHARGES FOR SERVICES	2,385,129	16,000	-	144,590	15,084,860	58,099	17,688,678
INTERGOVT CHARGES FOR SERVICES	1,069,612	95,000	-	-	46,900	11,185,627	12,397,139
MISCELLANEOUS REVENUE	494,758	333,596	125	160,516	162,967	121,000	1,272,962
OTHER FINANCING SOURCES	1,906,355	130,547	7,950,082	9,155,929	50,000	-	19,192,913
TOTAL	\$ 37,955,374	\$ 2,307,852	\$ 12,073,207	\$ 26,499,541	\$ 19,445,409	\$ 11,364,726	\$ 109,646,109

**CITY OF WAUSAU
2022 REVENUES BY CATEGORY
ALL FUNDS**

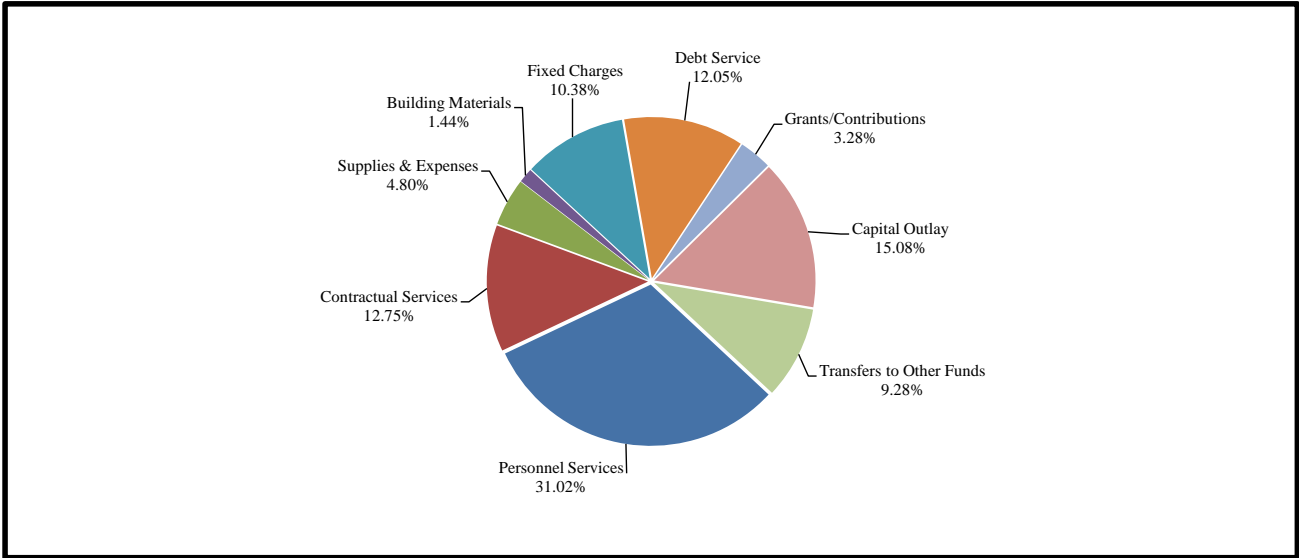


	2021 BUDGET	2022 BUDGET
General Property Taxes	\$ 27,436,246	\$ 28,556,943
Other Taxes	10,564,351	12,663,881
Intergovernmental Grants & Aids	12,757,256	16,327,118
Licenses & Permits	966,240	991,486
Fines & Forfeitures	519,989	554,989
Public Charges for Services	16,492,224	17,688,678
Intergovernmental Charges for Services	12,416,214	12,397,139
Miscellaneous Revenues	2,148,795	1,272,962
Other Financing Sources	17,527,575	19,192,913
Total Revenues	\$ 100,828,890	\$ 109,646,110

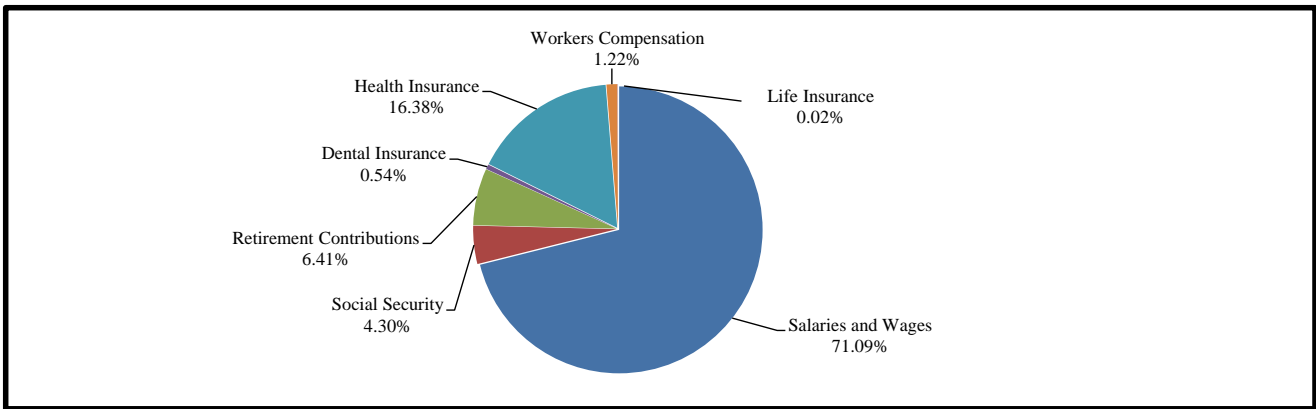
CITY OF WAUSAU 2022 BUDGET
COMBINED STATEMENT OF EXPENDITURES - BY ACTIVITY (ALL FUNDS)

	2019 ACTUAL	2020 ACTUAL	2021			2022		BUDGET INCREASE (DECREASE)	BUDGET PERCENT INC/(DECREASE)
			ADOPTED BUDGET	MODIFIED BUDGET	ESTIMATED ACTUAL	BUDGET REQUEST	ADOPTED BUDGET		
GENERAL GOVERNMENT									
Council	85,063	81,180	90,004	90,004	92,563	92,563	91,328	\$ 1,324	1.47%
Mayor	190,005	192,638	179,360	179,360	178,445	179,328	182,213	2,853	1.59%
Customer Service	1,205,892	1,590,393	1,348,048	1,398,048	1,363,413	1,479,699	1,478,073	130,025	9.65%
City County Information Technology	749,028	810,178	886,694	886,694	810,178	965,115	965,115	78,421	8.84%
Property Assessment	467,414	484,680	583,842	583,842	577,083	602,704	610,584	26,742	2.83%
Legal Affairs	517,307	645,063	614,367	614,367	613,520	628,383	639,578	25,211	4.32%
Human Resources	340,686	349,308	391,890	391,890	354,452	436,789	440,742	48,852	7.95%
Municipal Court	120,516	115,289	152,989	152,989	144,100	158,748	142,326	(10,663)	-2.72%
Public Access Fund	68,915	62,498	69,943	69,943	45,858	71,503	77,498	7,555	10.80%
Liability Insurance Fund	897,642	1,026,161	936,135	936,135	682,320	951,450	951,450	15,315	1.64%
Employee Benefits Fund	5,780,610	5,624,378	6,014,739	6,014,739	5,921,933	6,401,027	6,401,027	386,288	6.42%
Unclassified	834,621	918,335	131,500	181,500	132,500	132,500	131,500	-	0.00%
Total General Government	11,257,699	11,900,101	11,399,511	11,499,511	10,916,365	12,099,809	12,111,434	711,923	6.25%
PUBLIC SAFETY									
Police Department	9,723,735	9,905,819	10,446,198	10,446,198	9,795,714	10,877,086	11,108,762	662,564	6.34%
Fire Department	7,338,012	7,948,283	8,059,375	8,059,375	7,393,225	8,235,549	8,200,212	140,837	1.75%
Hazardous Materials Contract Fund	61,102	51,921	56,800	56,800	84,100	63,800	63,800	7,000	12.32%
Emergency Government	-	233,127	10,000	10,000	10,000	-	-	(10,000)	-100.00%
Animal Control Fund	223,094	239,717	229,074	229,074	233,850	232,108	232,903	3,829	1.67%
EMS Grant Fund	9,451	10,543	10,500	10,500	2,000	11,000	11,000	500	4.76%
Total Public Safety	17,355,394	18,389,410	18,811,947	18,821,947	17,518,889	19,419,543	19,616,677	804,730	4.28%
TRANSPORTATION									
Airport Fund	466,809	454,103	443,874	443,874	468,357	471,138	471,186	27,312	6.15%
Public Works	10,119,275	8,794,224	9,417,643	9,411,643	9,142,768	9,876,316	9,825,880	408,237	4.33%
Metro Ride	3,692,416	3,405,659	3,668,131	3,788,131	3,184,300	3,690,924	3,690,924	22,793	0.62%
Motor Pool Fund	3,892,560	3,521,316	6,191,393	8,231,393	6,421,607	7,205,729	7,098,584	907,191	14.65%
Parking Fund	1,882,188	1,517,258	727,759	727,759	1,551,471	1,710,897	1,468,046	740,287	101.72%
Total Transportation	20,053,248	17,692,560	20,448,800	22,602,800	20,768,503	22,955,004	22,554,620	2,105,820	10.30%
SANITATION, HEALTH & WELFARE									
Refuse Collection	905,302	924,445	945,000	945,000	945,000	965,000	965,000	20,000	2.12%
Recycling Program	775,976	862,130	759,710	759,710	758,710	777,460	777,460	17,750	2.34%
Water Utility	5,631,207	5,712,346	6,109,736	6,104,736	6,848,211	7,149,291	7,507,635	1,397,899	22.88%
Waste Water Utility	5,663,763	5,434,450	5,544,416	5,539,416	5,883,313	6,452,379	6,478,628	934,212	16.85%
Environmental Clean Up Fund	154,781	269,196	145,823	262,323	351,688	181,523	181,523	35,700	24.48%
Total Sanitation, Health & Welfare	13,131,029	13,202,567	13,504,685	13,611,185	14,786,922	15,525,653	15,910,246	2,405,561	17.81%
ECONOMIC/COMMUNITY DEVELOPMENT									
TID Number Three Fund	7,840,961	7,808,129	2,806,144	2,912,954	2,875,908	3,012,935	3,012,935	206,791	7.37%
TID Number Five Fund	1,119,729	1,227,508	-	-	-	-	-	-	0.00%
TID Number Six Fund	10,096,383	5,210,523	3,208,245	3,208,245	5,922,068	2,886,148	2,886,148	(322,097)	-10.04%
TID Number Seven Fund	571,538	1,145,451	339,716	339,716	322,006	90,689	455,829	116,113	34.18%
TID Number Eight Fund	1,781,530	3,981,189	1,335,874	1,335,874	1,398,097	990,170	990,170	(345,704)	-25.88%
TID Number Nine Fund	73,590	67,271	66,275	66,275	66,275	64,730	64,730	(1,545)	-2.33%
TID Number Ten Fund	145,481	143,339	423,560	423,560	394,560	146,873	146,873	(276,687)	-65.32%
TID Number Eleven Fund	4,744,235	7,129,316	1,469,348	1,469,348	5,353,638	2,170,486	2,170,486	701,138	47.72%
TID Number Twelve Fund	4,811,404	641,523	5,240,190	5,240,190	5,572,987	5,154,444	5,464,444	224,254	4.28%
Community Development Fund	2,901,747	2,660,724	1,593,015	2,231,080	1,026,926	929,886	945,855	(647,160)	-40.62%
Economic Development Fund	38,331	1,620	5,000	5,000	5,000	5,000	5,000	-	0.00%
Housing Stock Improvement Fund	125,827	379,987	25,000	25,000	285,054	40,147	40,147	15,147	60.59%
400 Block/Riverlife Fund	40,269	26,732	103,000	103,000	55,600	85,389	85,389	(17,611)	-17.10%
Room Tax Fund	925,397	434,731	444,133	444,133	477,188	444,133	444,133	-	0.00%
Total Economic/Community Development	35,216,422	30,858,043	17,059,500	17,804,375	23,755,307	16,021,030	16,712,139	(347,361)	-2.04%
PARKS AND RECREATION	2,750,810	2,383,435	3,108,683	3,122,157	3,054,865	3,318,865	3,174,061	65,378	2.10%
DEBT SERVICE FUND	11,615,250	19,088,003	11,838,034	12,046,042	22,254,381	12,285,959	12,285,959	447,925	3.78%
CAPITAL PROJECTS FUNDS									
Capital Projects Fund	9,920,974	5,648,268	4,295,499	6,065,684	5,242,016	11,522,371	9,725,764	5,430,265	126.42%
Central Capital Purchasing Fund	370,311	503,975	572,404	749,602	623,404	597,054	597,054	24,650	4.31%
CAPITAL PROJECTS FUNDS	10,291,285	6,152,243	4,867,903	6,815,286	5,865,420	12,119,425	10,322,818	5,454,915	112.06%
TOTAL EXPENDITURES	\$121,671,137	\$119,666,362	\$101,039,063	\$106,323,303	\$118,920,652	\$113,745,288	\$112,687,954	\$11,648,891	11.53%

CITY OF WAUSAU
2022 BUDGET BY EXPENDITURE CATEGORY- ALL FUNDS

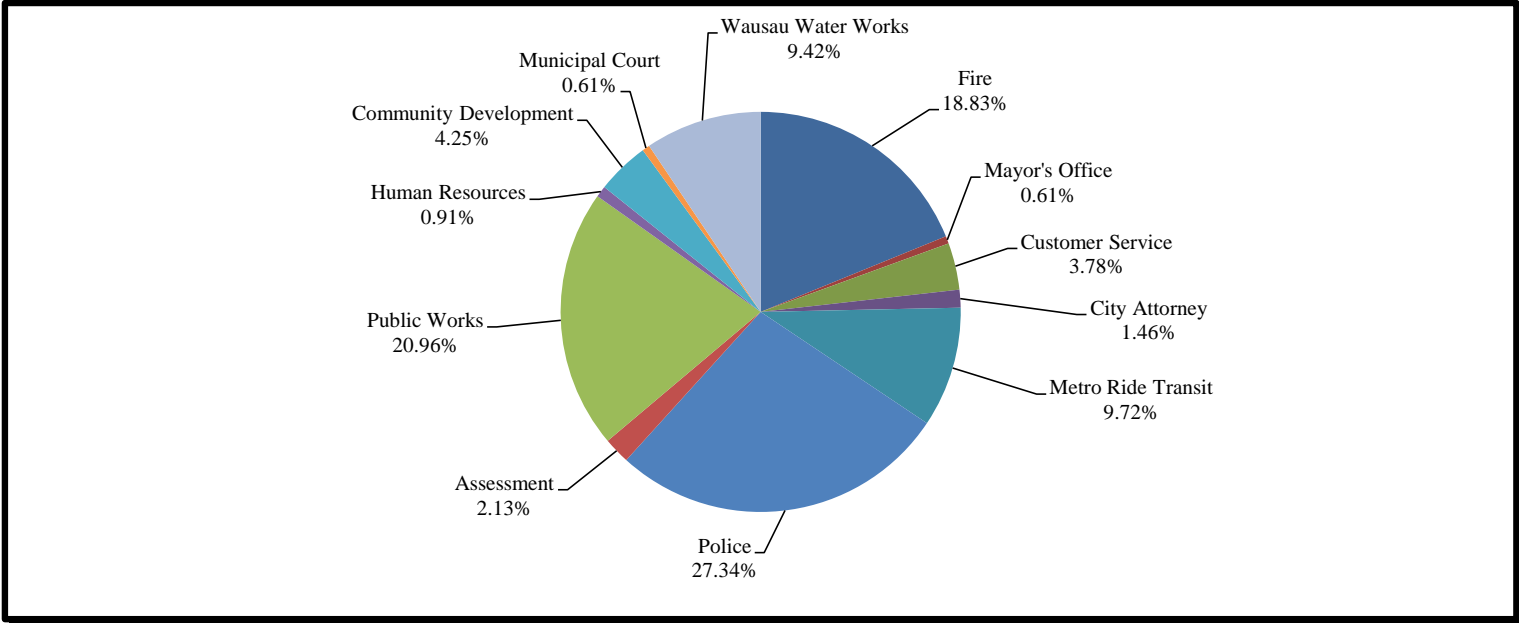


BUDGET BY EXPENDITURE CATEGORY (ALL FUNDS)	2021 BUDGET	2022 BUDGET
Personnel Services	\$ 34,410,596	\$ 34,958,691
Contractual Services	13,297,029	14,303,551
Supplies & Expenses	4,943,105	5,365,800
Building Materials	1,485,783	1,627,323
Fixed Charges	9,766,717	11,696,178
Debt Service	12,210,534	13,581,079
Grants/Contributions	5,762,992	3,701,052
Capital Outlay	9,868,202	16,991,236
Transfers to Other Funds	9,754,546	10,463,044
Contingency	-	-
TOTAL	\$101,499,504	\$112,687,954



PERSONNEL COST ANALYSIS (ALL FUNDS)	2021 BUDGET	2022 BUDGET
Salaries and Wages	24,503,063	24,851,459
Social Security	1,528,742	1,503,161
Retirement Contributions	2,357,412	2,241,410
Dental Insurance	183,390	188,118
Health Insurance	5,433,048	5,725,150
Workers Compensation	395,262	425,511
Life Insurance	6,902	7,559
Other	2,777	16,323
TOTAL	34,410,596	34,958,691

CITY OF WAUSAU
2022 BUDGET
PERSONNEL SUMMARY



	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Mayor's Office	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.50	2.50	3.00
Customer Service	12.45	12.45	11.84	11.84	11.84	11.84	11.84	11.84	11.46	11.46	11.46
Assessment	7.00	7.00	6.00	6.00	6.00	7.00	7.00	7.00	7.00	6.50	6.50
Human Resources	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	2.50	2.50	3.00
City Attorney	4.75	4.75	4.75	4.75	3.75	3.75	3.75	3.75	3.75	3.75	3.25
Municipal Court	2.00	2.00	2.00	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	0.00	0.00
Police	90.25	90.25	89.80	89.00	87.00	84.00	84.00	84.00	81.00	79.00	76.50
Fire	62.00	62.00	62.00	62.00	61.00	60.00	60.00	60.00	60.00	60.00	60.00
Public Works	69.00	69.00	69.00	68.50	68.50	68.50	68.50	69.50	70.00	67.50	67.50
Community Development	14.00	14.00	14.00	14.00	14.00	13.75	13.75	12.75	12.75	12.00	12.00
Metro Ride	31.00	31.00	31.00	31.00	31.00	31.50	31.50	31.50	31.50	31.50	30.50
Wausau Water Works	31.00	31.00	29.50	29.50	28.50	27.50	27.50	26.50	26.50	26.50	26.50
Grand Total	328.45	328.45	324.89	323.09	318.09	314.34	314.34	313.34	310.46	304.71	301.71

**CITY OF WAUSAU
2022 BUDGET
SUMMARY OF PROPERTY TAXES BY FUND**

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
GENERAL FUND	15,546,035	15,570,606	15,843,883	16,200,627	16,749,259	17,579,529	17,863,207	18,232,895	18,863,394	20,185,188	21,167,861
SPECIAL REVENUE FUNDS:											
Community Development	-	-	50,000	48,500	156,375	191,375	210,187	215,085	239,232	264,232	279,078
Recycling Fund	522,629	473,462	497,750	517,275	462,165	487,763	517,451	562,744	564,007	586,910	630,160
DEBT SERVICE FUND	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	4,123,000	4,123,000
CAPITAL PROJECTS FUNDS:											
Capital Projects Fund	320,426	337,345	371,080	406,090	450,000	505,828	498,890	498,890	446,865	493,699	994,708
Central Equipment Capital Fund	-	-	-	-	110,800	250,300	295,050	406,482	475,000	552,404	597,054
ENTERPRISE FUNDS:											
Animal Control	-	-	-	78,489	37,105	50,139	50,676	40,747	40,747	45,247	59,693
MetroRide Fund	715,289	679,289	679,289	647,342	547,342	601,600	809,906	830,413	1,114,341	889,892	388,883
Parking Fund	300,000	300,000	224,000	211,052	211,052	-	-	50,000	105,108	150,000	156,287
Wausau Downtown Airport Fund	-	68,677	70,000	80,000	80,000	90,000	94,000	101,000	125,000	145,674	160,219
SUBTOTAL	21,492,379	21,517,379	21,824,002	22,312,375	22,927,098	23,879,534	24,462,367	25,061,256	26,096,694	27,436,246	28,556,943
TAX INCREMENT	1,741,642	1,660,891	1,758,798	1,795,196	2,044,472	2,204,850	2,495,739	2,794,541	3,449,306	3,144,748	4,329,448
TOTAL LEVY	\$23,234,021	\$23,178,270	\$23,582,800	\$24,107,571	\$24,971,570	\$26,084,384	\$26,958,106	\$27,855,797	\$29,546,000	\$30,580,994	\$32,886,391
INCREASE OVER PRIOR YEAR	47,417	(\$55,751)	\$404,530	\$524,771	\$863,999	\$1,112,814	\$873,722	\$897,691	\$1,690,203	\$1,034,994	\$2,305,397
% INCREASE	0.20%	-0.24%	1.75%	2.23%	3.58%	4.46%	3.35%	3.33%	6.07%	3.50%	7.54%

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

PURCHASE OF GOODS

1. Purchase of Goods under \$10,000 – may be made based on the best judgment of the department head or division director. However, it is recommended that competitive quotes be obtained. Specific procurement documentation is not required.
2. Purchase of Goods \$10,000 to \$25,000 – requires department head approval PRIOR to placing the order and the issuance of a purchase order. The cost of the purchase must have been included within the approved department budget. The department MUST obtain (3) three written quotations, if possible. Quote summary, request for quote documentation and written quotes must be submitted to the Finance Department with the purchase order request. Purchase orders will not be processed without the proper documentation.
3. Purchase of Goods in excess of \$25,000 – a formal bid process is required.

- a. Requests for such bids shall be formally noticed. All notices and solicitations of bids shall state the time and place of the bid opening.
 - b. All bids shall be submitted sealed to the City Official designated in the bid packet and shall have the bid name and date identified on the envelope.
 - c. All sealed bids shall be opened and recorded by the Board of Public Works. The department head shall be responsible for the preparation of all plans, bid specifications, notices and advertising. Prequalification of bidders may be done at the discretion of the department head. A tabulation of bids received shall be available for public inspection. The Board of Public Works shall have the authority to award the contract when the costs of the purchase have been included within the approved City budget. Purchases that do not meet this criteria and are not otherwise authorized by law, rule or regulation, shall be authorized separately by the Common Council. All bid documentation shall be placed on file with the City Clerk.
 - d. In general, the contract shall be awarded to the lowest priced responsible bid, taking into consideration the following factors: the qualities of the goods supplied, conformity with specifications, product compatibility, maintenance costs, vendor support and delivery terms. Written documentation or explanation shall be required if the contract is awarded to other than the lowest responsible bidder. This documentation will include a justification as to why it was in the City's best interest to award the contract to other than the lowest responsible bidder.
4. Commodities \$10,000-\$50,000 – commodities subject volatile pricing, such as fuel, shall seek competitive purchase via written quotes. These purchases require department head approval prior to placing the order and the issuance of a purchase order. The cost of the purchase must have been included within the approved department budget. The department must document efforts to obtain (3) written quotations. Quote summary, written quotes and any other available documentation must be submitted to the Finance Department with the purchase order request.
 5. The department head shall administer the purchase.
 6. The following items must be purchased using a centralized purchasing process:
 - a. Copiers - coordinated by the CCITC.
 - b. Computer hardware/software - coordinated by CCITC.
 - c. Cellular telephone, telephones, security cameras and similar communication and technology equipment – coordinated by CCITC.
 - d. Furniture – coordinated by Department of Public Works.
 - e. Office Supplies – coordinated by the Finance Department.
 - f. Janitorial Services – coordinated by Department of Public Works.
 - g. Vehicles and other rolling Stock – coordinated by Department of Public Works.
 - h. Facility Maintenance, Repair and Improvement – coordinated by Department of Public Works.

PURCHASE OF SERVICES

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

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

individual. Examples of professional services include: attorneys, certified public accountants, appraiser, financial and economic advisors, engineers, architect, planning and design. Professional services are generally measured by the professional competence and expertise of the provider rather than cost alone.

1. Request for Proposal Required

- a) If it is estimated that the service being solicited has a total cost of over \$25,000 a formal Request for Proposal shall be used to solicit vendor responses. The department head shall be responsible for the preparation of all Requests for Proposal specifications, notices and advertising. Prequalification of proposers may be done at the discretion of the department head.
- b) The Purpose of an RFP is to solicit proposals with specific information on the proposer and the service offered which will allow the City to select the best proposal. The best proposal is not necessarily the proposal with the lowest cost.
- c) Based upon the services or project and the magnitude of the outcome a selection committee may be advisable.
- d) Requests for proposals shall be formally noticed. All notices and solicitations of proposals shall state the time and place of the proposal opening.
- e) Information to be requested of the proposer should include: Years of experience in the area desired services, financial strength of the company, examples of similar services/projects completed, resumes of staff associated with the project/service, list of references, insurance information, In addition the proposal should provide information about the City, scope of services requested and desired outcomes or deliverables. The proposal should also identify evaluation factors and relative importance.
- f) Establish selection criteria and include this information with the RFP. It is generally advisable to establish a numeric ranking matrix. This reduces the subjective nature of the rating process.
- g) Proposals should be solicited from an adequate number of qualified sources. Requests for proposal should be formally noticed. All notices and solicitations should provide the issue date, response due date, date and time of opening responses and a contact person.
- h) Proposals shall be opened and recorded by the Board of Public Works. A tabulation of proposals received shall be available for public inspection. All proposal documentation shall be placed on file with the City Clerk. The Department Head and selection committee (if applicable) will then review the proposals and make a selection.

2. Attorney Professional Services.

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

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

d) Billing Frequency and Format

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

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

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

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

SOLE SOURCE

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

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

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

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

BUDGET

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

CONTRACT AUTHORIZATION

The Mayor is authorized to enter into contracts on behalf of the City of Wausau 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
2022 BUDGET**

EXPENDITURES	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Modified Budget	2021 Estimated Actual	2022 Dept Budget Request	2022 Executive Budget	2022 Adopted Budget	Budget Increase (Decrease)
COMMON COUNCIL	85,063	81,180	90,004	90,004	92,563	92,563	91,328	91,328	1,324
MAYOR	190,005	192,638	179,360	179,360	178,445	179,328	182,213	182,213	2,853
CUSTOMER SERVICE	1,205,892	1,590,393	1,348,048	1,398,048	1,363,413	1,479,699	1,454,707	1,478,073	130,025
CCITC	749,028	810,178	886,694	886,694	810,178	965,115	965,115	965,115	78,421
REFUSE COLLECTION	905,302	924,445	945,000	945,000	945,000	965,000	945,000	965,000	20,000
ASSESSMENT DEPARTMENT	467,414	484,680	583,842	583,842	577,083	602,704	609,843	610,584	26,742
CITY ATTORNEY	517,307	645,063	614,367	614,367	613,520	628,383	637,108	639,578	25,211
HUMAN RESOURCES	340,686	349,308	391,890	391,890	354,452	436,789	407,303	440,742	48,852
MUNICIPAL COURT	120,516	115,289	152,989	152,989	144,100	158,748	141,214	142,326	(10,663)
UNCLASSIFIED	834,621	918,335	131,500	181,500	132,500	132,500	131,500	131,500	-
POLICE DEPARTMENT	9,723,735	9,905,819	10,446,198	10,446,198	9,795,714	10,877,086	10,667,072	11,108,762	662,564
FIRE DEPARTMENT	7,338,012	7,948,283	8,059,375	8,059,375	7,393,225	8,235,549	8,172,709	8,200,212	140,837
EMERGENCY GOVERNMENT	-	233,127	10,000	20,000	10,000	-	-	-	(10,000)
DEPARTMENT OF PUBLIC WORKS	10,119,275	8,794,224	9,417,643	9,411,643	9,142,768	9,876,316	9,723,509	9,825,880	408,237
PARKS DEPARTMENT	2,750,810	2,383,435	3,108,683	3,122,157	3,054,865	3,318,865	3,138,492	3,174,061	65,378
TOTAL EXPENDITURES	35,347,666	35,376,397	36,365,593	36,483,067	34,607,826	37,948,645	37,267,113	37,955,374	1,589,781
REVENUES									
GENERAL PROPERTY TAXES	18,232,895	18,863,394	20,185,188	20,185,188	20,185,188	21,719,083	20,881,719	21,167,861	982,673
OTHER TAXES	388,435	283,773	198,500	198,500	198,500	198,500	198,500	198,500	-
INTERGOVERNMENTAL GRANTS & AID	8,913,092	9,683,770	9,158,707	9,158,707	9,080,088	9,319,600	9,319,600	9,602,401	443,694
LICENSES & PERMITS	1,045,587	1,001,776	772,037	772,037	825,977	795,723	795,723	789,728	17,691
FINES & FORFEITURES	309,803	246,706	306,030	306,030	487,648	341,030	341,030	341,030	35,000
PUBLIC CHARGES FOR SERVICES	2,413,577	2,143,307	2,386,936	2,386,936	2,298,843	2,335,129	2,385,129	2,385,129	(1,807)
INTERGOVT CHARGES FOR SERVICES	1,349,304	1,290,058	863,198	863,198	892,579	909,171	909,171	1,069,612	206,414
MISCELLANEOUS REVENUE	1,550,279	1,150,340	585,005	585,005	315,146	440,055	494,758	494,758	(90,247)
OTHER FINANCING SOURCES	1,900,453	1,755,488	1,861,355	1,861,355	1,786,355	1,906,355	1,906,355	1,906,355	45,000
	36,103,425	36,418,612	36,316,956	36,316,956	36,070,324	37,964,646	37,231,985	37,955,374	1,638,418

COMMON COUNCIL

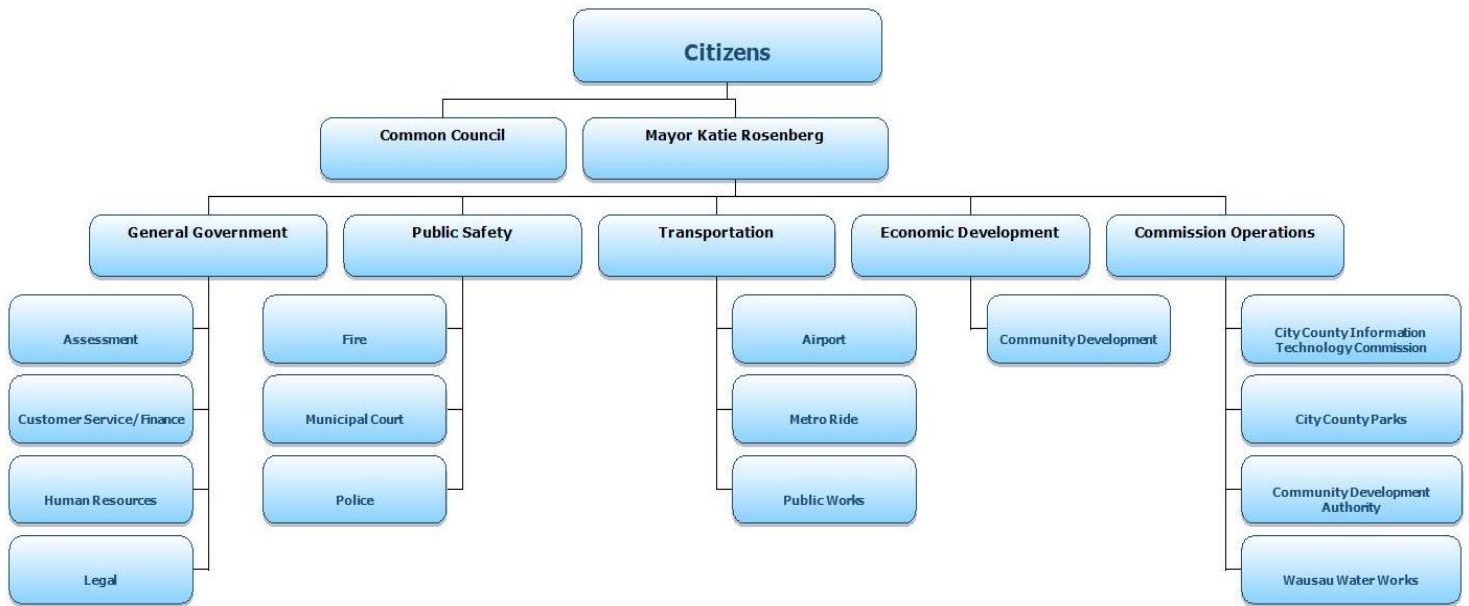
MISSION:

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:

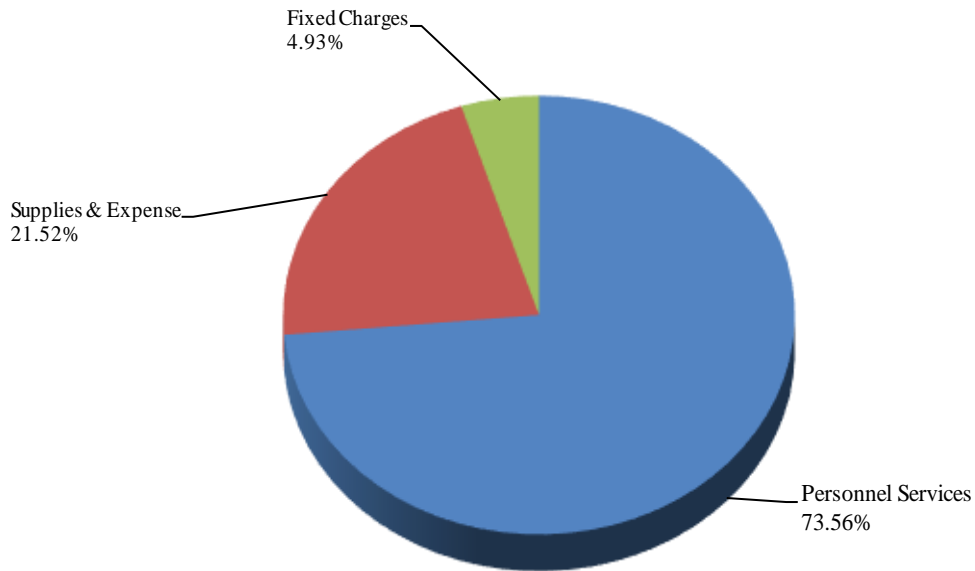
The Common Council of the City consists of eleven (11) Alderpersons. The Alderpersons manage and control the City properties, finances and public services. The Council has the power to license, regulate, borrow money and levy taxes. The Council is the policy-making or legislative part of the City. Most 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	Sarah Watson
Third	Tom Kilian	Ninth	Dawn Herbst
Fourth	Tom Neal	Tenth	Lou Larson
Fifth	Jim Wadinski	Eleventh	Debra Ryan
Sixth	Becky McElhane		

BUDGET:



BUDGET SUMMARY									
	2019		2020		2021			2022	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted	
Personnel Services	\$ 64,033	\$ 64,424	\$ 65,854	\$ 65,854	\$ 65,863	\$ 65,863	\$ 67,178	\$ 67,178	
Supplies & Expense	17,591	14,009	19,650	19,650	23,200	23,200	19,650	19,650	
Fixed Charges	3,439	2,747	4,500	4,500	3,500	3,500	4,500	4,500	
Total Expenses	\$ 85,063	\$ 81,180	\$ 90,004	\$ 90,004	\$ 92,563	\$ 92,563	\$ 91,328	\$ 91,328	

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

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

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2022	\$91,328	\$1,324	1.47%
2021	\$90,004	(\$3,332)	-3.57%
2020	\$93,336	(\$317)	-0.34%
2019	\$93,653	\$408	0.44%
2018	\$93,245	\$903	0.98%
2017	\$92,342	\$2,031	2.25%
2016	\$90,311	(\$21,812)	-19.45%
2015	\$112,123	(\$3,174)	-2.75%
2014	\$115,297	\$15,055	15.02%
2013	\$100,242	(\$9,360)	-8.54%

MAYOR'S OFFICE

MISSION:

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

DEPARTMENTAL RESPONSIBILITIES:

The mayor is the City’s Chief Executive Officer. She oversees and administers the City’s activities, boards, commissions, and independent officers, presides at meetings of the council, and supervises all city officers’ and employees’ work. The mayor represents the city in gatherings where the City’s presence is required and is responsible for the City’s public relations and communications.

The mayor must be familiar with state 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 developing initiatives that ensure Wausau’s growth and success as a viable community. The mayor’s vision guides 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:

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
TOTAL	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.50	2.50	3.00

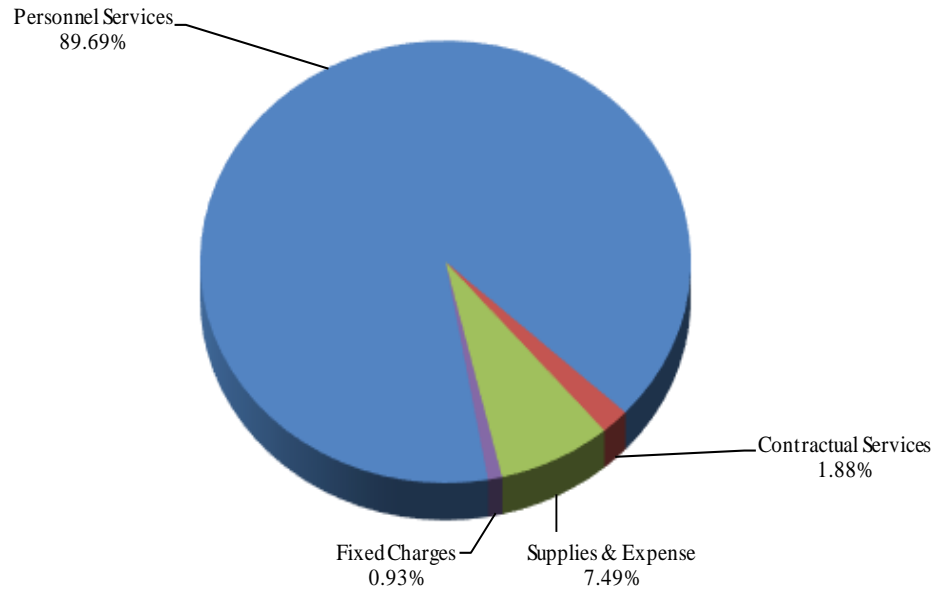
ACCOMPLISHMENTS:

- Hired 50 new employees
- Appointed Fire Chief Robert Barteck
- Appointed Deputy Fire Chief Jeremy Kopp
- Hired Economic Development Director Liz Brodek
- Promoted Streets Superintendent Dustin Kraege
- Created the Affordable Housing Task Force
- Became the first municipality in the state to pass a resolution in support of Environmental Justice
- Accepted more than \$7million in American Recovery Plan Act funds with a plan to accept more than \$7million more
- Allocation \$300,000 in ARPA funds to affordable housing
- Supported the purchase of Community Partnership Campus building
- Renegotiated the WOZ agreement saving \$2.6million in taxpayer obligations
- Opened Fire Station #2
- Partnered with Marathon County on a HazMat contract, delivering quality services county-wide
- Partnered with Marathon County on Emergency Management planning and preparedness
- Implemented Priority Based Budgeting

GOALS AND OBJECTIVES:

- Deliver Wausau's first ever strategic plan
- Onboard a new City Clerk
- Prepare and hold local and state 2022 elections in the spring and fall
- Build on Wausau's homelessness pilot program
- Develop a plan with help from the community for Wausau's \$15.7million in ARPA funds
- Deliver recommendations from Wausau's Policing Task Force
- Welcome refugees
- Open and operate the new drinking water facility
- Update Wausau's website for a secure and user-friendly experience
- Introduce the community to Priority Based Budgeting principles

BUDGET:



BUDGET SUMMARY								
	2019	2020	2021			2022		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 179,974	\$ 182,905	\$ 163,510	\$ 163,510	\$ 162,595	\$ 160,548	\$ 163,433	\$ 163,433
Contractual Services	1,734	1,352	2,500	2,500	2,500	3,430	3,430	3,430
Supplies & Expense	6,921	7,010	11,650	11,650	11,650	13,650	13,650	13,650
Fixed Charges	1,376	1,371	1,700	1,700	1,700	1,700	1,700	1,700
Total Expenses	\$ 190,005	\$ 192,638	\$ 179,360	\$ 179,360	\$ 178,445	\$ 179,328	\$ 182,213	\$ 182,213

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
2022	\$182,213	\$3,801	2.13%
2021	\$178,412	(\$19,892)	-10.03%
2020	\$198,304	(\$18,120)	-8.37%
2019	\$216,424	\$2,993	1.40%
2018	\$213,431	\$12,754	6.36%
2017	\$200,677	(\$697)	-0.35%
2016	\$201,374	(\$1,889)	(\$0)
2015	\$203,263	\$4,959	2.50%
2014	\$198,304	(\$28,164)	-12.44%
2013	\$226,468	(\$8,153)	-3.48%

CUSTOMER SERVICE DEPARTMENT

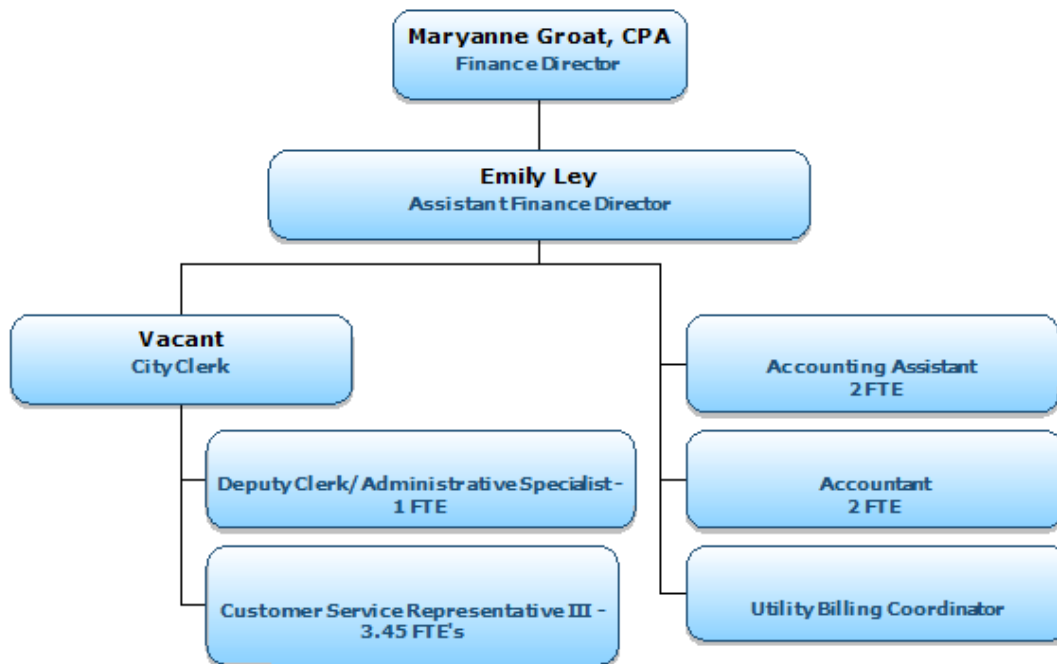
MISSION:

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:

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
TOTAL	12.45	12.45	11.84	11.84	11.84	11.84	11.84	11.46	11.46	11.46

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

2021 ACCOMPLISHMENTS:

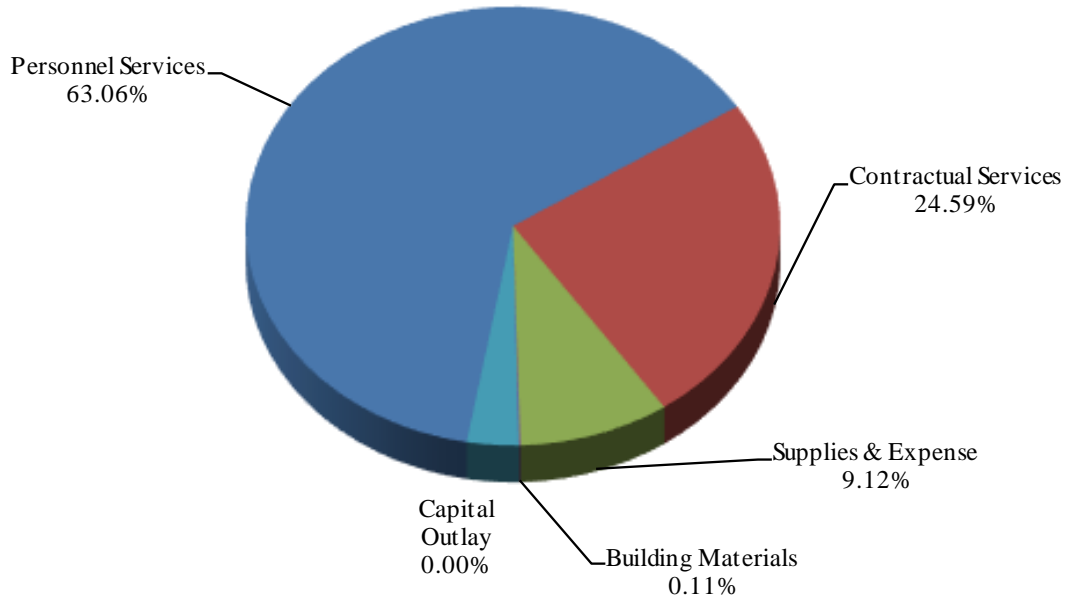
- Successfully completed an extremely busy election year. We implemented several workflow improvement processes to gain efficiency and accuracy in absentee ballot processing. We continued to implement COVID safeguards and conducted drive through voting.
- Sent notices to approximately 1,000 residents who appeared to be eligible for lottery credit. Approximately 700 homeowners enrolled in the program.
- Implemented Portfol loan software program. Implemented a new ACH process to electronically accept loan payments.
- Participated in the selection process of the new ERP software.
- Participated in the implementation of new Municipal Court Software.
- Issued an RFP for a Motor Pool study to review operational processes and evaluate facility needs.
- Working with Resource X on the implementation of Priority Based Budgeting.
- 2020 financial audit completed with an unqualified opinion.
- Successfully managed 2021 debt issuance.
- Successfully onboarded new Assistant Finance Director and Accountant.

2022 GOALS AND OBJECTIVES:

- Provide knowledgeable, courteous customer service to all individuals who contact the department.
- Conduct the 2022 elections in a fair, efficient and effective manner.
- Continuation of public and staff education of current election laws and procedures.
- Implementation of Parking Permit Software.
- Implementation of new special assessment software.
- Continue to enhance E-Government Services and online payments and transaction processing.
- Review financial policies and recommend changes.
- Implementation of new ERP software.
- Evaluate all parking operations to ensure the financial viability and good customer service.
- Work to support and implement the Motor Pool study.
- Continue continued aggressive collection efforts with the State of Wisconsin Department of Revenue State Debt Collection Initiative.

CUSTOMER SERVICE DEPARTMENT

BUDGET:



BUDGET SUMMARY

	2019		2020		2021			2022	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted	
Personnel Services	\$ 738,718	\$ 957,826	\$ 822,348	\$ 822,348	\$ 833,828	\$ 913,624	\$ 929,012	\$ 932,103	
Contractual Services	326,295	354,327	346,925	396,925	346,960	372,300	\$ 349,225	363,500	
Supplies & Expense	105,375	215,163	131,975	131,975	136,225	144,275	\$ 132,570	134,770	
Building Materials	-	-	-	-	1,600	1,600	\$ -	1,600	
Fixed Charges	35,503	46,892	46,800	46,800	44,800	47,900	\$ 43,900	46,100	
Capital Outlay	-	16,184	-	-	-	-	-	-	
Total Expenses	\$ 1,205,892	\$ 1,590,392	\$ 1,348,048	\$ 1,398,048	\$ 1,363,413	\$ 1,479,699	\$ 1,454,707	\$ 1,478,073	
Licenses/Permits	\$ 203,051	\$ 136,321	\$ 159,340	\$ 159,340	\$ 182,940	\$ 182,940	\$ 182,940	\$ 182,940	
Public Charges	95,735	103,409	77,925	77,925	85,075	85,075	85,075	85,075	
Intergovt Charges	2,127	114	1,000	1,000	1,000	1,000	1,000	1,000	
Miscellaneous Revenue	8,000	10,100	8,000	8,000	8,000	8,000	8,000	8,000	
Total Revenues	\$ 308,913	\$ 249,944	\$ 246,265	\$ 246,265	\$ 277,015	\$ 277,015	\$ 277,015	\$ 277,015	

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 council established an annual budget and reserve which will improve this budget complication.

CUSTOMER SERVICE DEPARTMENT

DIVISION BUDGET DETAIL:

	Finance		Mail	Accounting	Clerk/Customer		Elections	City Hall	Mail/Phone	Total
	Administration	External Auditing			Service	Center				
Personal Service	94,981	-	-	370,286	331,887	87,258	-	47,692	-	932,103
Contractual Services	60,100	24,000	-	100	11,150	6,900	18,900	242,350	18,900	363,500
Supplies & Expense	6,850	-	63,000	6,900	13,070	22,665	-	22,285	63,000	134,770
Building Materials	-	-	-	-	-	-	-	1,600	-	1,600
Fixed Charges	3,450	-	-	6,600	11,250	4,000	-	20,800	-	46,100
	165,381	24,000	63,000	383,886	367,357	120,823	18,900	334,727	81,900	1,478,073

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2022	\$1,478,073	\$131,882	9.80%
2021	\$1,346,191	(\$6,403)	-0.47%
2020	\$1,352,594	\$72,708	5.68%
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%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2022	\$277,015	\$30,750	12.49%
2021	\$246,265	(\$34,533)	-12.30%
2020	\$280,798	\$14,450	5.43%
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	(\$51,652)	-18.40%
2014	\$280,798	\$61,198	27.87%
2013	\$219,600	\$7,362	3.47%

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.

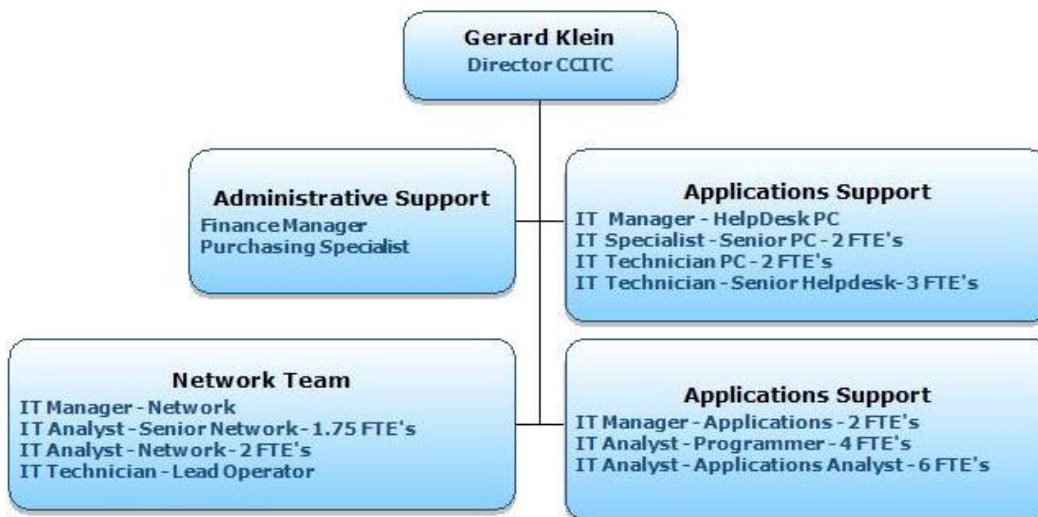
DEPARTMENTAL RESPONSIBILITIES:

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 46 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), Property Assessments, Inspections and permitting, document management (aka. Imaging), video surveillance, mobile police video, telecommunications, wireless hotspots for employees and the public, Fire records and secured mobile access via VPN and Two-Factor Authentication.

ORGANIZATIONAL STRUCTURE:



STAFFING LEVELS:

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
TOTAL	12.45	12.45	11.84	11.84	11.84	11.84	11.84	11.46	11.46	11.46

CITY COUNTY INFORMATION TECHNOLOGY COMMISSION

ACCOMPLISHMENTS:

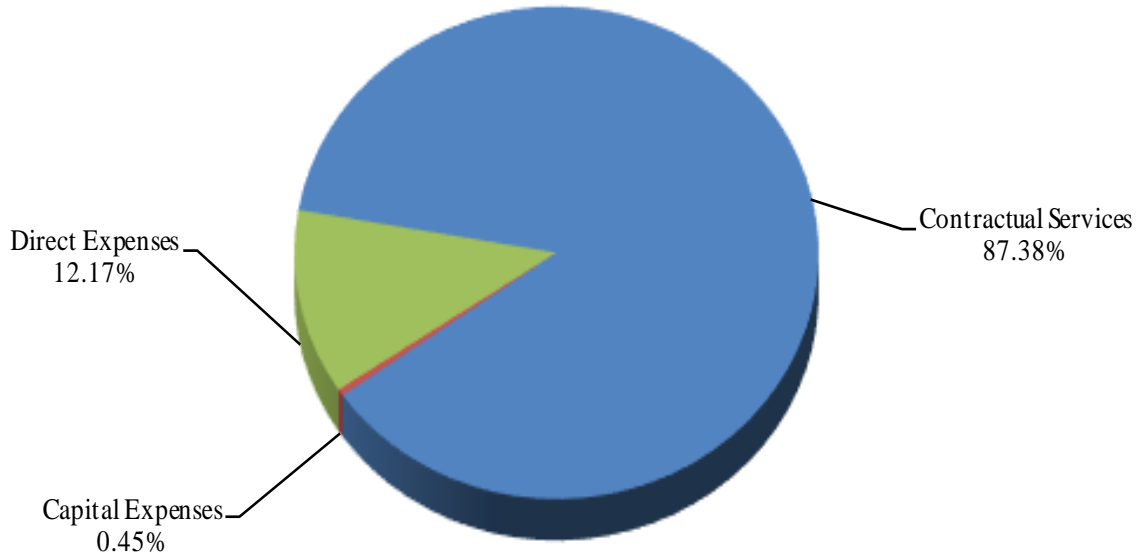
- Upgraded document management system (Laserfiche) to latest version
- Replaced as many laptops and desktops as the supply chain, and budget allowed.
- Completed risk based security assessment and put together priority based order of next steps for cyber security plan
- Updated Security Policy, disaster recovery policy and Cyber Attack Incidence Response Plan
- Upgraded Metro Ride Technology
- Transitioned to Apex, latest anti-virus version from Trend Micro
- Implemented secure remote password reset
- Changed VPN system to support Two-factor authentication (2FA)
- Implemented SecureLink Vendor Access Platform
- Configured Office365 tenant to have complete integration with our Active Directory environment
- Moved IT staff as pilot users from local Exchange system to cloud based Office365
- Released RFP for new Enterprise Resource Planning(ERP) system and negotiated contract
- Purchased disaster recovery system for Superior law enforcement system to be located in Antigo
- Issued RFP for City Website
- Implemented Assessment Software - Patriot
- Implemented Housing Council Management System – mPact
- Implemented Community Development Loan Software - Portfol
- Implemented Municipal Court Software _TiPSS
- Implemented Varonis for data classification

GOALS AND OBJECTIVES FOR NEXT 12 MONTHS:

- Working with vendor - implement Assessment software website for public searching
- Begin Implementation of Workday for AP/AR/GL/Payroll
- Implement Human Resource modules within Workday
- Replace Special Assessments Application
- Complete Superior Disaster Recovery Buildout
- Upgrade Metro Ride Telephone System
- Implement automation features of Varonis Data Classification
- Install new firewall and re-IP addresses at Wausau Police Department
- Upgrade Intellitime to latest version
- Move SIP Trunks to current T1s
- Implement remote password reset within Microsoft Azure and multi-factor authentication for high risk accounts
- Implement Microsoft Teams
- Implement Project Portfolio Management Tool -Team Dynamix
- Complete move of all city employee mailboxes to cloud based Office 365
- Once all mailboxes are moved to the cloud, upgrade local Exchange host to latest version
- Install additional community cameras at intersection of 17th and Stewart and along waterfront
- Select vendor for City Website design and begin implementation
- Implement Year 3 goals from strategic plan and monitor progress
- Implement disaster recovery system for Superior law enforcement system to be located in Antigo

CITY COUNTY INFORMATION TECHNOLOGY COMMISSION

BUDGET:



BUDGET SUMMARY								
	2019	2020	2021			2022		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommend	Adopted
Contractual Services	\$ 672,000	\$ 726,037	\$ 732,745	\$ 732,745	\$ 726,037	\$ 843,348	\$ 843,348	\$ 843,348
Capital Expenses	1,935	2,423	4,333	4,333	2,423	4,333	4,333	4,333
Direct Expenses	75,093	81,718	149,616	149,616	81,718	117,434	117,434	117,434
Total Expenses	\$ 749,028	\$ 810,178	\$ 886,694	\$ 886,694	\$ 810,178	\$ 965,115	\$ 965,115	\$ 965,115

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. The allocation method has been updated and will be implemented for future budget allocations.

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 2022 budget includes additional funding for a cyber security.

CITY COUNTY INFORMATION TECHNOLOGY COMMISSION

BUDGETARY HISTORY:

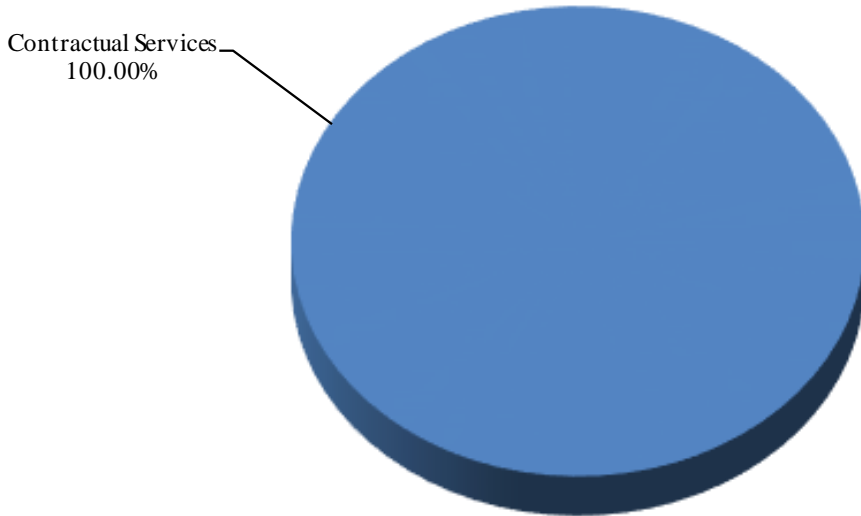
YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2022	\$965,115	\$78,421	8.84%
2021	\$886,694	\$86,108	10.76%
2020	\$800,586	\$7,941	1.00%
2019	\$792,645	\$78,667	11.02%
2018	\$713,978	\$9,025	1.28%
2017	\$704,953	(\$27,845)	-3.80%
2016	\$732,798	\$36,429	5.23%
2015	\$696,369	(\$8,584)	-1.22%
2014	\$704,953	\$92,343	15.07%
2013	\$612,610	(\$26,866)	-4.20%

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								
	2019	2020	2021			2022		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Contractual Services	\$905,302	\$924,445	\$945,000	\$945,000	\$945,000	\$965,000	\$945,000	\$965,000
Total Expenses	\$ 905,302	\$ 924,445	\$ 945,000	\$ 945,000	\$ 945,000	\$ 965,000	\$ 945,000	\$ 965,000
Intergovernmental Charges for Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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 an annual cost savings of more than \$600,000 along with implementing a fully carted refuse and single stream recycling curbside collection which increased recycling by nearly 40%. The program expanded to the automated collection of downtown refuse and recycling. Remediation costs are financed in the Environmental Fund

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2022	\$965,000	\$20,000	2.12%
2021	\$945,000	\$26,000	2.83%
2020	\$919,000	(\$6,000)	-0.65%
2019	\$925,000	(\$2,000)	-0.22%
2018	\$927,000	\$9,000	0.98%
2017	\$918,000	(\$40,000)	-4.18%
2016	\$958,000	(\$579,400)	-37.69%
2015	\$1,537,400	\$56,100	3.79%
2014	\$1,481,300	\$84,631	6.06%
2013	\$1,396,669	\$57,799	4.32%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2022	\$0	\$0	0.00%
2021	\$0	\$0	0.00%
2020	\$0	\$0	0.00%
2019	\$0	\$0	0.00%
2018	\$0	\$0	0.00%

ASSESSMENT DEPARTMENT

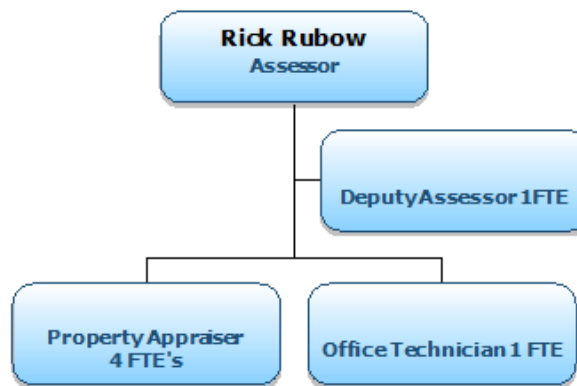
MISSION:

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:

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
TOTAL	7.00	6.00	6.00	6.00	6.00	7.00	7.00	7.00	6.50	6.50

2020 – 2021 ACCOMPLISHMENTS:

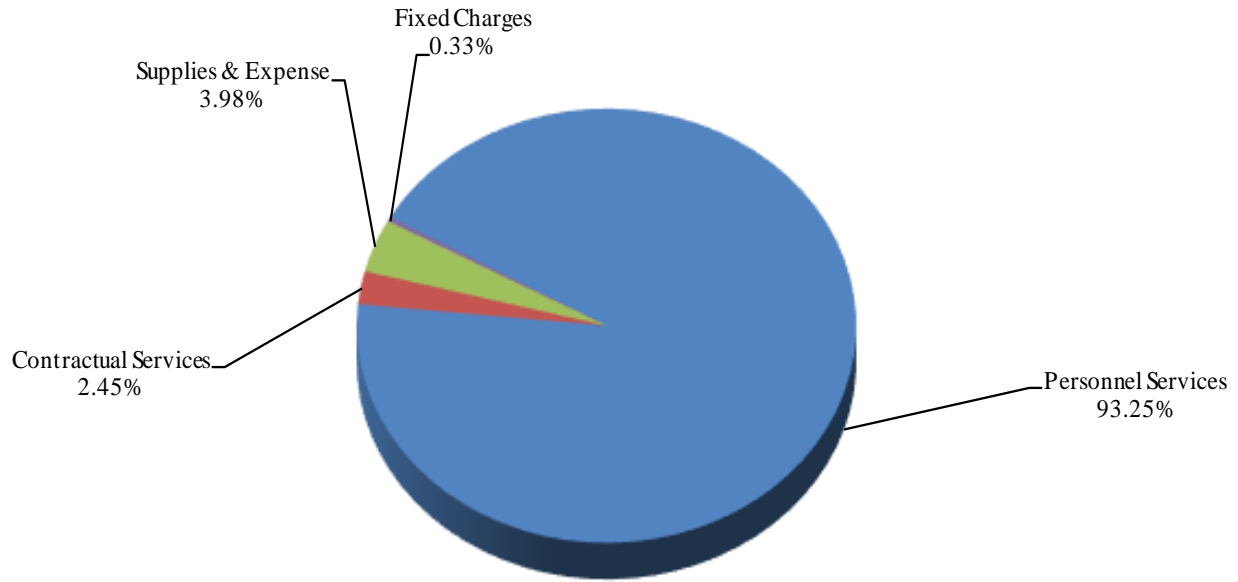
- The City of Wausau is considered a Class 2 City, due to the equalized value of commercial property is over 1 billion in valuation reported by the Department of Revenue.
- Completed the new requirement imposed by the Department of Revenue requiring the assessor of the City of Wausau to be certified as an Assessor 3 in addition to being certified as an Assessor 2.
- Continued to Performed audits of business personal property accounts. This has resulted in an additional assessed value picked up from shifted assets and under-reporting.
- Successfully implemented Patriot CAMA software mid 2021.
- Reviewed and tied a department record of 23 Exemption Request for their taxability. In a typical year there are 4 or less exemption requests are submitted for review. Over the past three years, 22 exemption requests per year is the new average.
- From reviews of exempt property, removed three exemptions to taxable due to the property use was no longer for exempt purposes.

- Review and complied with statute changes that affected the 2020 assessments because of Covid-19.
- Electronically filed all State-mandated Final Reports for the City of Wausau and the City of Schofield.
- Completed City wide revaluations for the 2020 Assessment Roll in the City of Schofield and City of Wausau.
- Held the statutorily-required Open Book Periods and Board of Review sessions in an appropriate time frame for a revaluation and provided professional documentation to support our Board of Review cases for the City of Wausau and the City of Schofield.
- Manually entered 2019 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 "2020 Change of Assessment Notices" to Real Property owners in the time-frame mandated in the cities of Wausau and Schofield.
- Mailed our Personal Property "2020 Change of Assessment Notices" to business owners stating their preliminary 2020 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 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 2020 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 2020, 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 our governmental collaboration with the City of Schofield to provide contracted assessment service. Enter into a new contract extending our services for an addition 5-year term ending in 2025.
- 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 2022 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 (Patriot) for the entire staff.
- Complete our 2021 Assessment Roll during the week of the 2nd Monday in May 2021.
- 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								
	2019	2020	2021			2022		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 444,140	\$ 456,669	\$ 542,730	\$ 542,730	\$ 542,501	\$ 560,235	\$ 568,631	\$ 569,372
Contractual Services	12,472	13,734	14,830	14,830	12,500	15,175	14,930	14,930
Supplies & Expense	9,047	12,366	24,282	24,282	20,082	25,294	24,282	24,282
Fixed Charges	1,755	1,910	2,000	2,000	2,000	2,000	2,000	2,000
Total Expenses	\$ 467,414	\$ 484,680	\$ 583,842	\$ 583,842	\$ 577,083	\$ 602,704	\$ 609,843	\$ 610,584
Intergovt Charges	\$ 18,000	\$ 18,000	\$ 18,900	\$ 18,900	\$ 18,900	\$ 18,900	\$ 18,900	\$ 18,900
Total Revenues	\$ 18,000	\$ 18,000	\$ 18,900	\$ 18,900	\$ 18,900	\$ 18,900	\$ 18,900	\$ 18,900

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

This represents a status quo budget.

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE	
		DOLLAR	PERCENT
2022	\$610,584	\$26,742	4.58%
2021	\$583,842	\$69,940	13.61%
2020	\$513,902	(\$22,552)	-4.20%
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	\$82,005	15.96%
2014	\$513,902	\$0	0.00%
2013	\$513,902	(\$49,084)	-8.72%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE	
		DOLLAR	PERCENT
2022	\$18,900	\$0	0.00%
2021	\$18,900	\$900	5.00%
2020	\$18,000	(\$900)	-4.76%
2019	\$18,900	\$0	0.00%
2018	\$18,900	\$900	5.00%
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

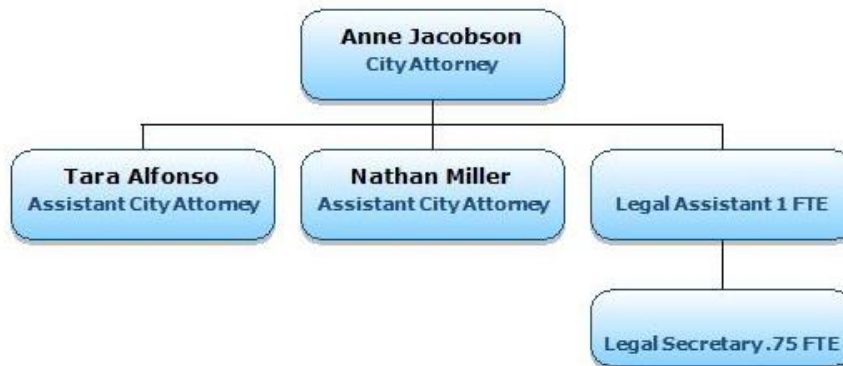
OUR MISSION:

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 three 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 three 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:

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
TOTAL	4.75	4.75	4.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75

ACCOMPLISHMENTS:**Interesting Data (Period 7/31/2020 – 7/31/2021)**

Provided advice, research, opinions on 188 requests for legal review (closed as of 7/31/2021)
 Prosecuted 424 contested municipal court cases (closed as of 7/31/21)
 Processed 22 tort claims (water damage, slip and fall, property damage, etc.) filed against City

Pending Litigation

Successfully defended City of Wausau v. Danielle Fischer before the Dist. III Court of Appeals
 Successfully defended City before Dist. III Court of Appeals in breach of contract matter (Dakota Intertek) and was awarded sanctions
 Defense in two federal district court matters involving personal injury to an inmate and violation of constitutional rights in citizen arrest
 Settled partial taking condemnation matter; one suit remaining (Thomas Street Reconstruction Project); one inverse condemnation matter
 Prosecuting and defending two respective foreclosure actions
 Commercial tax litigation – one pending challenge by assisted living facility
 Defense in four civil matters – personal injury, damage to property and named as judgment creditor in an adverse possession case and a real estate partition

Ordinances

Amend Title 23 to amend current practices with ordinances
 Legal review to entire code and implemented recommended changes
 Delegation of authority to City Engineer to make certain traffic limitation rules and corresponding amendments to W.M.C. ch. 10
 Create temporary ordinance scheme related to COVID Pandemic to provide expanded outdoor dining and alcohol service for restaurants and taverns. Renewed again in 2021
 Create ordinance regulating unlicensed massage therapists and business (effort to combat prostitution)
 Create parklet ordinance and parklet policy
 Amend Section 2.16.010 Council Rules

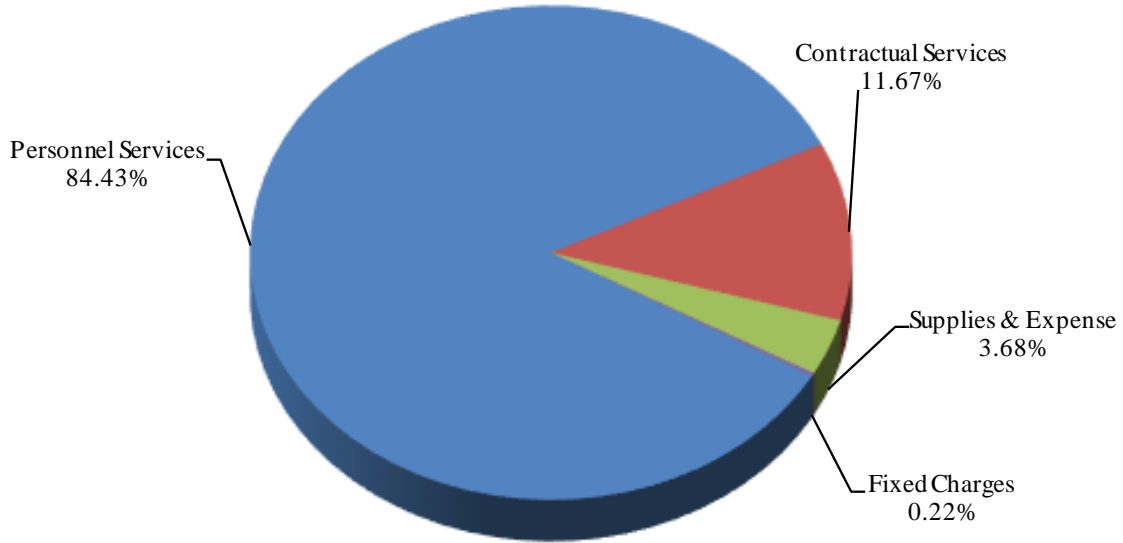
Other

Worked continuously on COVID-19 related impacts on local government as it related to interpreting state and local orders, prepared Emergency Declaration and multiple Orders, consulted on COVID-19 related policies affecting employees, amended Council Rules to allow for virtual participation in open meetings
 Continue review of Intergovernmental Agreement with the County regarding CCITC, joining park services for clarification, efficiency
 Memorandum of Understanding with Fire Department for dispatch system with SAFER and Riverside Fire Department
 Razed four properties that were subject to numerous housing code violations
 Created open meeting and open records video presentations
 Prepare standard terms and conditions professional service contracts

GOALS AND OBJECTIVES:

- Continue succession planning, including access to training opportunities for development
- Complete review and implementation of updated Record Retention ordinance
- Complete review and implementation of Special Events policies and procedures
- Provide proactive and preventive legal advice and counsel by completing three training videos on Open Meetings, Open Records and Contracts
- Complete Office Ethics Guidelines
- Continue to work on placing City policies in searchable database

BUDGET:



BUDGET SUMMARY									
	2019	2020	2021			2022			
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted	
Personnel Services	\$ 441,689	\$ 513,238	\$ 516,080	\$ 516,080	\$ 516,133	\$ 530,340	\$ 537,520	\$ 539,990	
Contractual Services	56,501	110,001	74,530	74,530	74,530	74,627	74,627	74,627	
Supplies & Expense	17,771	20,558	22,400	22,400	21,500	21,992	23,537	23,537	
Fixed Charges	1,346	1,265	1,357	1,357	1,357	1,424	1,424	1,424	
Total Expenses	\$ 517,307	\$ 645,063	\$ 614,367	\$ 614,367	\$ 613,520	\$ 628,383	\$ 637,108	\$ 639,578	
Fines/forfeitures	\$ 538	\$ 300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Revenues	\$ 538	\$ 300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The 2022 budget includes a cost to continue budget.

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2022	\$639,578	\$25,211	4.10%
2021	\$614,367	(\$5,804)	-0.94%
2020	\$620,171	(\$1,419)	-0.23%
2019	\$621,590	\$65,497	11.78%
2018	\$556,093	\$18,704	3.48%
2017	\$537,389	\$47,584	9.72%
2016	\$489,805	(\$220)	-0.05%
2015	\$490,025	(\$130,146)	-20.99%
2014	\$620,171	\$205,272	49.48%
2013	\$414,899	\$41,288	11.05%

HUMAN RESOURCES

ORGANIZATIONAL OBJECTIVE:

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

MISSION:

Enhance 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	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
TOTAL	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	2.50	3.00

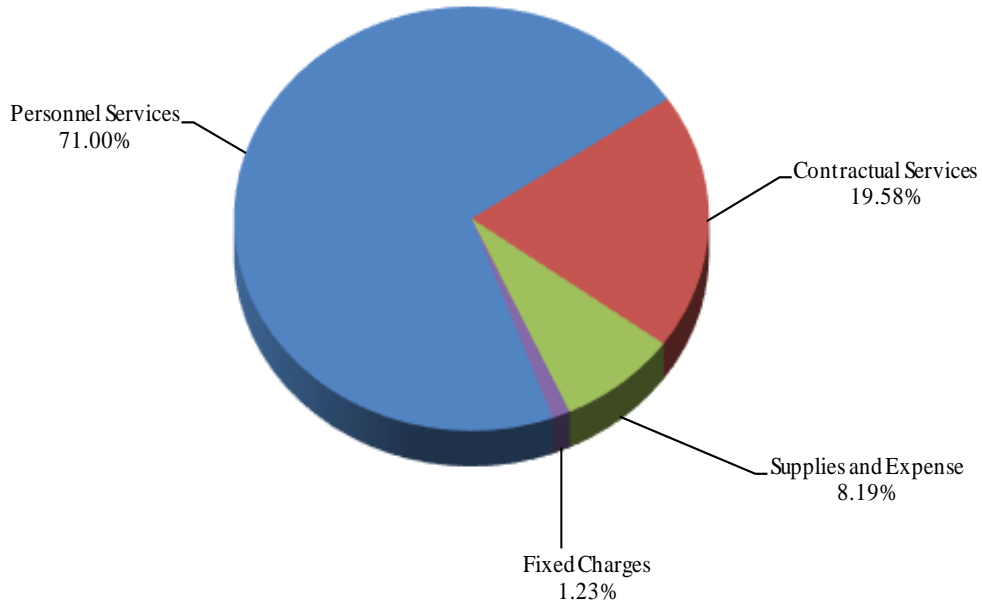
ACCOMPLISHMENTS:

1. Provided service consistent with Department delivery standards.
2. Continued to adjust City's COVID policy and response. This response was varied and adjusted based on recommendations of health experts, and included the Families First Coronavirus Response Act, telecommunicating policy, alternate work schedules, and other accommodations. The City also amended vacation procedures, sick leave and perfect attendance leave during the pandemic.
3. 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. Advised council on recruitment and retention initiatives. Filled 20 regular FTE and 22 seasonal employee vacancies.
4. Aided in the reclassification of two positions.
5. Processed 59 FMLA requests and 14 Worker Compensation claims.
6. Responded to two union grievances and represented the City in one grievance arbitration.

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.
6. Update the City's Wellness and Biometric Screening program.

BUDGET:



BUDGET SUMMARY								
	2019	2020	2021			2022		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	277,951	291,008	296,090	296,090	296,149	307,489	\$ 311,503	\$ 312,942
Contractual Services	52,065	40,369	60,800	60,800	44,438	85,800	\$ 60,800	86,300
Supplies and Expense	6,373	14,221	29,600	29,600	10,600	38,100	\$ 29,600	36,100
Fixed Charges	4,298	3,710	5,400	5,400	3,265	5,400	\$ 5,400	5,400
Total Expenses	\$ 340,686	\$ 349,308	\$ 391,890	\$ 391,890	\$ 354,452	\$ 436,789	\$ 407,303	\$ 440,742

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The budget is a cost to continue budget. Budgeted additions include advertising related to recruiting of \$6,500 and professional services related to contract negotiations and salary study of \$25,000.

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2022	\$440,742	\$48,852	12.47%
2021	\$391,890	\$4,915	1.27%
2020	\$386,975	\$9,156	2.42%
2019	\$377,819	(\$139)	-0.04%
2018	\$377,958	(\$7,878)	-2.04%
2017	\$385,836	\$88,417	29.73%
2016	\$297,419	\$3,482	1.19%
2015	\$293,937	(\$3,482)	-1.17%
2014	\$297,419	\$17,782	6.36%
2013	\$279,637	(\$68,207)	-19.61%

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:



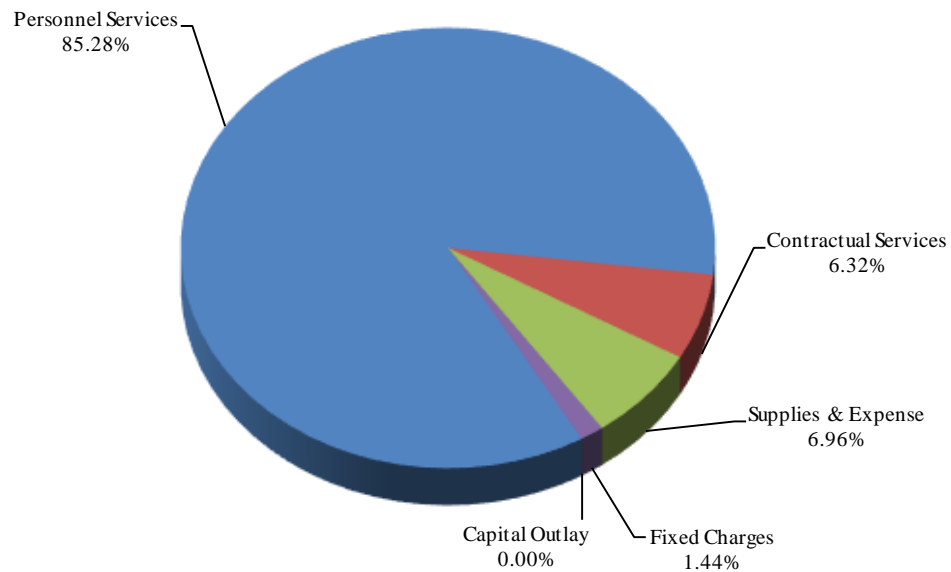
STAFFING LEVELS:

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
TOTAL	2.00	2.00	2.00	1.50	1.50	1.50	1.50	1.50	1.50	1.50

GOALS AND OBJECTIVES:

- Finalize implementation of new municipal court software and complete conversion of existing data.
- Finalize implementation of State of Wisconsin Department of Revenue Collection program

BUDGET:



BUDGET SUMMARY

	2019	2020	2021			2022		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommend	Adopted
Personnel Services	\$ 97,343	\$ 100,689	\$ 115,239	\$ 115,239	\$ 115,250	\$ 118,798	\$ 120,264	\$ 121,376
Contractual Services	16,833	9,984	27,000	27,000	18,000	27,000	9,000	9,000
Supplies & Expense	4,751	2,935	8,700	8,700	9,100	9,900	9,900	9,900
Fixed Charges	1,589	293	2,050	2,050	1,750	3,050	2,050	2,050
Capital Outlay	-	1,389	-	-	-	-	-	-
Total Expenses	\$ 120,516	\$ 115,289	\$ 152,989	\$ 152,989	\$ 144,100	\$ 158,748	\$ 141,214	\$ 142,326
Fines/Forfeitures	\$ 309,286	\$ 246,406	\$ 305,000	\$ 305,000	\$ 340,000	\$ 340,000	\$ 340,000	\$ 340,000
Total Revenues	\$ 309,286	\$ 246,406	\$ 305,000	\$ 305,000	\$ 340,000	\$ 340,000	\$ 340,000	\$ 340,000

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The budget reflects decreased court document imaging realized with the new software and the expected contract costs for Peer Court services.

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:

2020	\$75,648
2019	\$100,171
2018	\$122,503
2017	\$141,179
2016	\$113,694

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2022	\$142,326	(\$10,663)	-6.97%
2021	\$152,989	\$1,883	1.25%
2020	\$151,106	\$7,452	5.19%
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	(\$76)	-0.06%
2014	\$128,605	\$5,806	4.73%
2013	\$122,799	\$1,724	1.42%

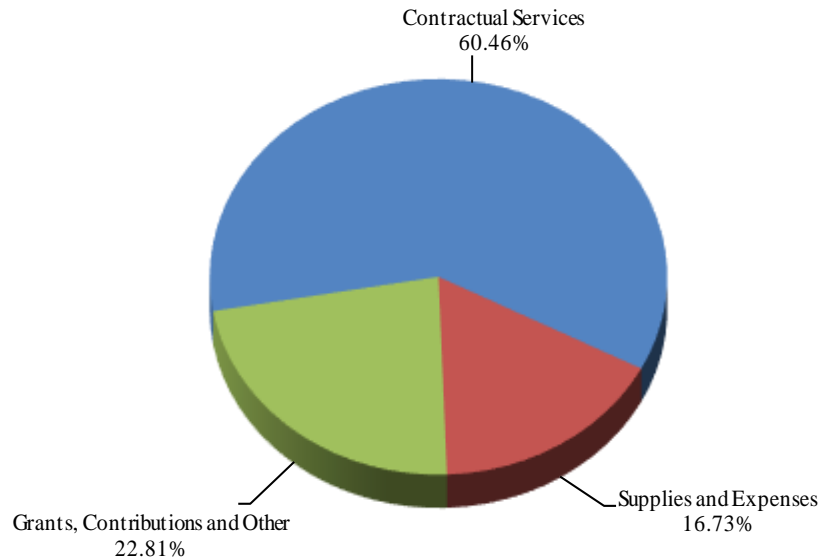
YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2022	\$340,000	\$35,000	11.48%
2021	\$305,000	(\$74,000)	-19.53%
2020	\$379,000	\$0	0.00%
2019	\$379,000	\$21,000	5.87%
2018	\$358,000	(\$21,000)	-5.54%
2017	\$379,000	\$24,000	6.76%
2016	\$355,000	\$0	0.00%
2015	\$355,000	\$0	0.00%
2014	\$355,000	(\$15,000)	-4.05%
2013	\$370,000	\$59,500	19.16%

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									
	2019	2020	2021			2022			
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted	
Contractual Services	\$ 95,325	\$ 76,380	\$ 79,500	\$ 129,500	\$ 129,500	\$ 79,500	\$ 79,500	\$ 79,500	
Supplies and Expenses	21,780	24,390	22,000	22,000	23,000	23,000	22,000	22,000	
Grants, Contributions and Other	92,517	229,564	30,000	30,000	30,000	30,000	30,000	30,000	
Other Financing Uses	625,000	588,000	-	-	-	-	-	-	
Total Expenses	\$ 834,621	\$ 918,335	\$ 131,500	\$ 181,500	\$ 182,500	\$ 132,500	\$ 131,500	\$ 131,500	
Other Taxes	\$ 388,435	\$ 283,773	\$ 198,500	\$ 198,500	\$ 198,500	\$ 198,500	\$ 198,500	\$ 198,500	
Intergovt Grants/Aids	5,766,234	5,687,538	5,778,209	5,778,209	5,771,424	5,879,005	5,879,005	5,940,601	
Licenses/Permits	338,156	331,536	335,000	335,000	335,000	335,000	335,000	329,005	
Public Charges	162	312	350	350	350	350	350	350	
Intergovt Charges	980,596	999,699	760,000	760,000	760,000	760,000	760,000	760,000	
Miscellaneous	1,485,710	1,086,112	536,500	536,500	286,500	386,500	386,500	441,203	
Other Sources	1,893,260	1,755,488	1,876,355	1,876,355	1,786,355	1,906,355	1,906,355	1,906,355	
Total Revenues	\$ 10,852,553	\$ 10,144,458	\$ 9,484,914	\$ 9,484,914	\$ 9,138,129	\$ 9,465,710	\$ 9,465,710	\$ 9,576,014	

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
2022	\$131,500	(\$10,000)	-7.07%
2021	\$141,500	(\$39,500)	-21.82%
2020	\$181,000	(\$24,000)	-11.71%
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	(\$122,150)	-43.82%
2014	\$278,750	\$0	0.00%
2013	\$278,750	\$34,250	14.01%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2022	\$9,576,014	\$106,100	1.12%
2021	\$9,469,914	\$17,247	0.18%
2020	\$9,452,667	\$31,420	0.33%
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%

POLICE DEPARTMENT

MISSION:

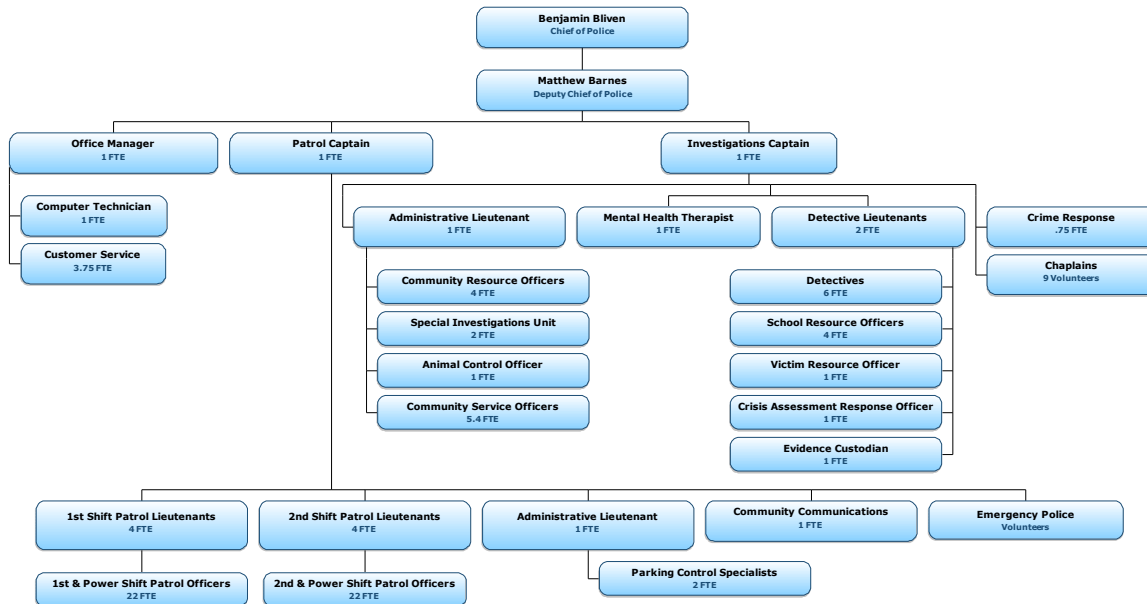
The Wausau Police Department strives for excellence and partners with our community to enhance the quality of life.

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:

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
TOTALS	90.25	90.25	89.80	87.00	87.00	84.00	84.00	84.00	81.00	79.00

ACCOMPLISHMENTS: Community Communications Specialist

In 2021, the Wausau Police Department transitioned our part-time videographer position into a full-time, citywide capacity. This new full time employee for the city of Wausau has already made a difference in educating our community on the work that gets done by city of Wausau employees. There is been a large amount of work done by the videographer to communicate and educate citizens about police work. Efforts are now underway to develop recruitment videos for a variety of city departments as well as educational videos about city government. Continuing to develop this position will be a focus of 2022.

ACCOMPLISHMENTS: Outstanding Investigation and Service

Often when discussing the accomplishments of the Wausau Police Department, we focus on the results of our new initiatives. It is important to recognize the hard work and the success of the Officers and Detectives of the Wausau Police Department. Our primary purpose is to serve the citizens and respond and investigate the report of crimes, and the staff of the Wausau PD has done just that. Our staff is made a significant impact in the drug trade through diligence and attention to detail in complex drug investigations. In 2021, our investigative team has conducted a wide variety of difficult investigations including homicide, sexual assault, child pornography, arson, and much more. The result of these investigations has made our community safer and has brought justice to victims.

ACCOMPLISHMENTS: Housing Task Force

In 2021, The Wausau Police Department expended significant time, empathy, teamwork, communication, partnership, and leadership addressing housing and homelessness issues. The Wausau Police Department partnered with North Central Health Care to assign staff to specifically work with the homeless population. This partnership included receiving grant funding to assist in the renting of a residence to be managed as a first step in assisting homeless to becoming housed. We have learned that each person we work with has a unique story and unique needs. Our solutions cannot be “cookie cutter” and need to be specific to each person. Many community organizations, including governmental, private business and nonprofit have all partnered together to address this important issue.

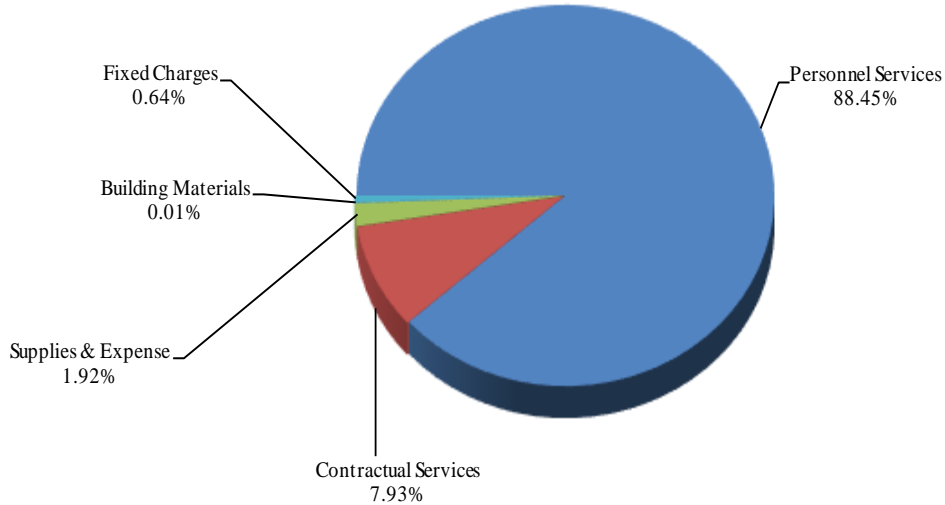
GOALS AND OBJECTIVES:

In 2022, we will continue to partner with community organizations focusing on reducing the impact of chronic homelessness on our community. The cost and impact in our community is significant, but we will also work to positively impact the individual lives of homeless individuals. We will continue to evaluate the impact of 2021 decisions and adjust as necessary to continue progress. This evaluation will include whether or not to maintain a full-time police officer position designated to our Housing Task Force, a review of city ordinances as they apply and pertain to homelessness, and a review of current community resources.

In 2022, we plan to work partnering with COPS to evaluate the data we collect. We recognize the value in collecting and analyzing data as it relates to our decisions and department operations. There is a wide variety of data available, with few systems in place to analyze the data that exists. We have reached out to the COPS office in Washington DC for assistance and resources to analyze this data.

In 2022, the Mayor’s Policing Task Force will have concluded their work and drafted findings. The Wausau Police Department will evaluate the findings and look for opportunities to “Strive for Excellence”. This will likely include recommendations regarding the management of our fleet, facility, training, and wellness of our staff. Staff wellness will continue to be a primary focus of our team.

BUDGET:



BUDGET SUMMARY								
	2019	2020	2021			2022		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 8,702,375	\$ 8,817,175	\$ 9,219,269	\$ 9,219,269	\$ 8,616,246	\$ 9,594,336	\$ 9,440,143	\$ 9,826,012
Contractual Services	743,284	801,228	947,709	947,709	897,280	998,492	\$ 947,709	\$ 998,492
Supplies & Expense	214,296	223,050	209,920	209,920	212,862	212,920	\$ 209,920	\$ 212,920
Building Materials	-	-	700	700	726	700	\$ 700	\$ 700
Fixed Charges	63,780	64,367	68,600	68,600	68,600	70,638	\$ 68,600	\$ 70,638
Total Expenses	\$ 9,723,735	\$ 9,905,820	\$10,446,198	\$10,446,198	\$ 9,795,714	\$ 10,877,086	\$ 10,667,072	\$11,108,762
Intergvtl Grants/Aids	\$ 293,190	\$ 148,407	\$ 184,000	\$ 184,000	\$ 111,000	\$ 181,259	\$ 181,259	\$ 402,464
Public Charges	18,315	15,649	20,870	20,870	17,096	19,870	19,870	19,870
Intergvtl Charges	283,754	182,655	33,288	33,288	62,127	79,363	79,363	239,804
Miscellaneous	35,592	20,949	23,000	23,000	13,641	23,000	23,000	23,000
Other Financing Sources	-	-	-	-	-	-	-	-
Total Revenues	\$ 630,851	\$ 367,660	\$ 261,158	\$ 261,158	\$ 203,864	\$ 303,492	\$ 303,492	\$ 685,138

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The Police Department budget reflects the VOCA grant and School Resource Officers previously allocated to a Special Revenue Fund. The contract for Crossing Guard Services is expected to increase \$44,825. The increase is offset by a reimbursement from the Wausau School District.

POLICE DEPARTMENT

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2022	\$11,108,762	\$626,515	5.98%
2021	\$10,482,247	\$431,867	4.30%
2020	\$10,050,380	\$293,808	3.01%
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	(\$31,420)	-0.35%
2014	\$9,004,956	\$581,627	6.91%
2013	\$8,423,329	(\$151,071)	-1.76%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2022	\$685,138	\$423,980	162.35%
2021	\$261,158	(\$154,375)	-37.15%
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	\$416,787	159.59%
2014	\$261,158	(\$379,990)	-59.27%
2013	\$641,148	\$70,557	12.37%

FIRE DEPARTMENT

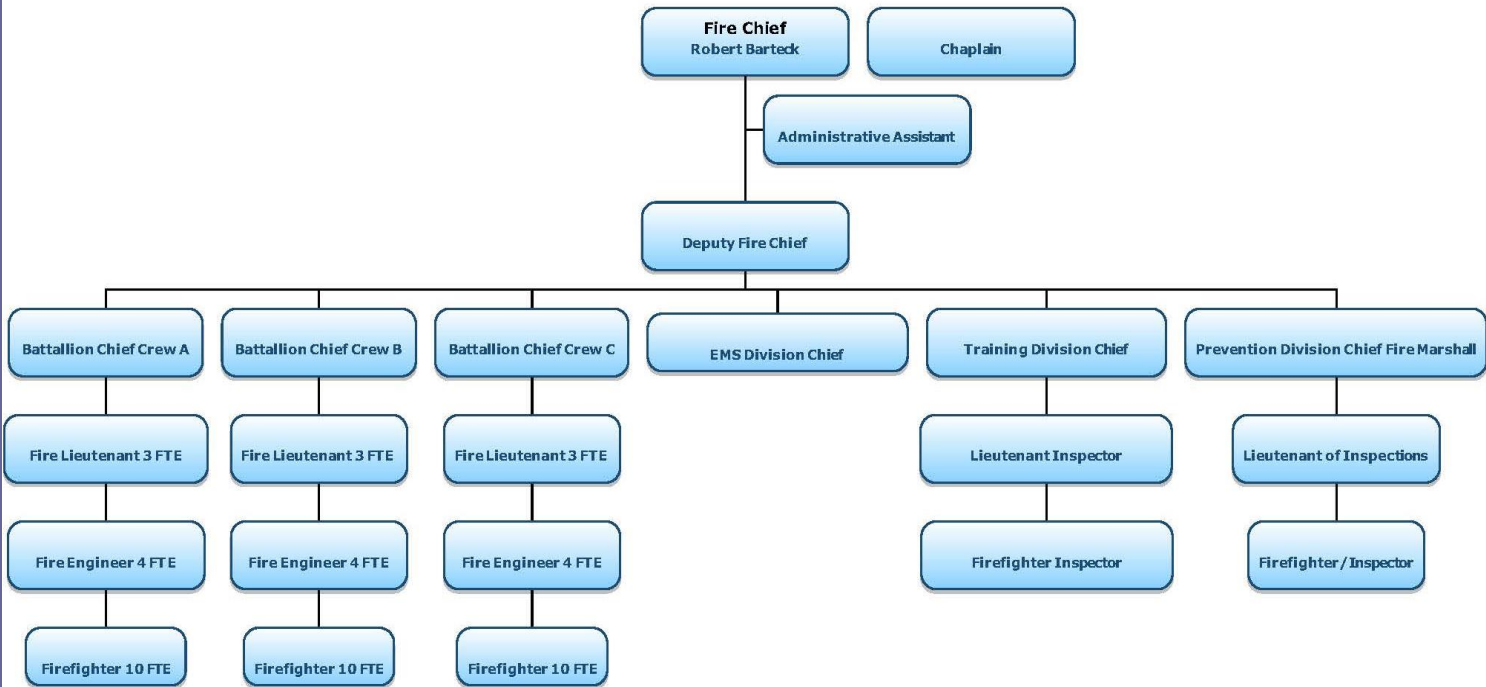
MISSION:

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:

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
TOTAL	62.00	62.00	62.00	61.00	61.00	60.00	60.00	60.00	60.00	60.00

ACCOMPLISHMENTS:

- On June 7, 2021, the Police and Fire Commission appointed Robert Barteck as the new Fire Chief following Chief Tracey Kujawa’s retirement on April 1, 2021.
- Completed Software update in the first quarter of 2021 (CIP 2021). The department is now using ImageTrend for emergency reporting, Vector Solutions for training delivery and tracking, and APX for Inspections and Preplanning
- Entered into an agreement with Marathon County to provide Level B Hazardous Materials Emergency Response within the county. The contract was signed in March of 2021.
- Renewed an agreement with the State of Wisconsin to provide Type II Hazardous Materials Emergency Response within the region.
- Refined COVID response guidelines for Paramedics field use.
- Completed Wausau Fire Department’s first comprehensive procedures manual for EMS.
- Researched and developed progressive, best practice Sudden Cardiac Arrest protocols which has doubled the survivability rate for patients compared to the national average.
- Two new Sutphen Pumpers were purchased and put into service in June of 2021
- Ordered a new Sutphen 75’ Mid-Mount Ladder truck, expected delivery in early 2022.
- Decommissioned the 1984 100’ Truck Two due to safety concerns.
- Participated in the City Fleet Study conducted by Mercury Associates.
- Began process of Accreditation of EMS operations through the Commission of Accreditation of Ambulance Services (CAAS). Expected completion in 2022
- Completed the migration of Standard Operating Procedures to the Lexipol web-based platform.
- Awarded \$48,000 from the Assistance to Firefighters Grant (AFG) which was combined with \$20,000 charitable donation from Don and Connie Huenerfuss for the purchase of Zoll AutoPulse automatic CPR devices.
- Began participation in Zoll Project Life Saver, which gives Save Awards to Paramedics that render patient care in sudden cardiac arrest cases where the patients survive the event and walk out of the hospital neurologically intact. Many of the department paramedics have earned these awards, and we are planning an awards event.
- Applied for the Assistance to Fire Firefighters Grant (AFG) in the amount of \$44,000 for RIT SCBA Packs and Stair Chair patient movement devices.
- Provided emergency services standby at several City special events.
- Continued to provide support for law enforcement’s special weapons and tactics (SWAT) team by providing a tactical emergency medical services (TEMS) team.
- Conducted seven fire investigations in 2020.
- 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 2,290 children and 671 adults received education focused on fire prevention and safety. 2020 Fire Prevention programs were given to the school district to manage on their own due to COVID. Those adults and children served were not counted due to unknown numbers.
- Applied and received a \$3,605 grant from TransCanada Pipeline For the purchase of a Matterport fire investigation camera system.
- Completed 3,811 commercial building inspections. Wausau Fire Department received \$139,864.39 in fire insurance revenues in the form of 2% dues.
- The Fire Prevention Bureau continued capturing preplans using APX software designated for preplanning purposes.
- Responded to 5,438 EMS requests and 682 related to fire response in 2020.
- Raised money for breast cancer through the selling of pink t-shirts during the month of October.
- 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 of the Wausau Fire Department’s Strategic Plan.
- Honor Guard’s presence and participation at several different ceremonial events.
- 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:

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

During the COVID-19 pandemic, the Wausau Fire Department again demonstrated how vital it is for a resilient community. The City's three ambulances staffed by paramedic level providers were on the front-line of the pandemic as they compassionately cared for the communities sick. During the peak, the department was transporting multiple possible COVID positive patients per day. Unfortunately, this further revealed the staffing shortfalls that the department has suffered under for many years.

The staffing shortfalls can no longer be ignored and need to be solved. In the fall of 2021, Chief Barteck will be asking for a referendum to be added to the April 2022 election to add staffing. The department is requesting nine additional Firefighter/Paramedics be added to the department in 2023. The last time line staffing was added to the department was in 1970, and the department's responsibilities and call volume have drastically expanded since that time.

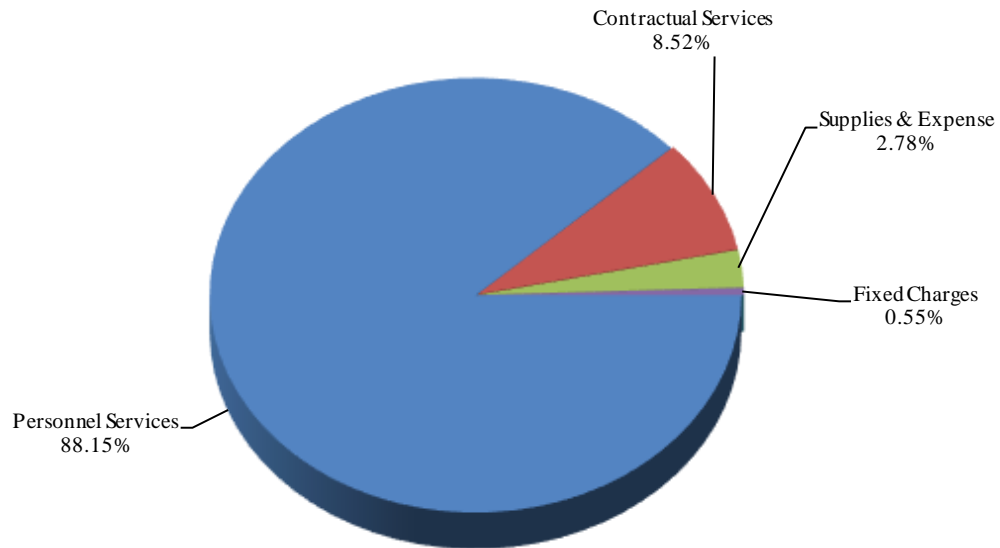
The department will also be seeking accreditation through the Commission on Accreditation of Ambulance Services (CAAS). This accreditation will be a third-party confirmation that we deliver the very best care to our patients in the safest manner possible.

Other goals for the department are as follows:

- Strive to continually achieve our mission of providing rapid, professional emergency services to protect and enhance our community.
- Continue in the effort of entering data into our preplanning software, making it useful in emergency situations.
- Review and evaluate how best to report data that is outcome-based.
- Increase safety at special events by assisting in planning and providing inspection and standby services.
- Continue to successfully educate our community through the many Fire Prevention and Safety programs offered by the Wausau Fire Department.
- Aggressively educate our personnel through both internal and external training.
- 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.
- Recruit and retain the best and the brightest and those who are the best fit for the Wausau Fire Department.
- Produce a recruitment video.
- Continue to provide leadership in the MABAS effort in Marathon County.

FIRE DEPARTMENT

BUDGET:



BUDGET SUMMARY								
	2019	2020	2021			2022		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommend	Adopted
Personnel Services	\$ 6,409,217	\$ 7,056,287	\$ 7,130,601	\$ 7,130,601	\$ 6,427,546	\$ 7,233,015	\$ 7,228,735	\$ 7,228,735
Contractual Services	658,929	685,911	672,512	672,512	719,205	716,184	690,412	698,912
Supplies & Expense	166,660	160,020	211,350	211,350	201,474	241,350	208,650	227,650
Fixed Charges	42,357	46,064	44,912	44,912	45,000	45,000	44,912	44,912
Capital Outlay	60,848	-	-	-	-	-	-	-
Total Expenses	\$ 7,338,011	\$ 7,948,282	\$ 8,059,375	\$ 8,059,375	\$ 7,393,225	\$ 8,235,549	\$ 8,172,709	\$ 8,200,209
Intergvtl Grants/Aid	\$ 124,674	\$ 128,264	\$ 135,000	\$ 135,000	\$ 139,864	\$ 135,000	\$ 135,000	\$ 135,000
Public Charges	1,764,913	1,756,597	1,816,876	1,816,876	1,727,364	1,740,354	1,790,354	1,790,354
Intergvtl Charges	48,885	45,831	47,200	47,200	47,742	47,098	47,098	47,098
Miscellaneous	2,192	1,844	-	-	-	-	-	-
Total Revenue	\$ 1,940,663	\$ 1,932,535	\$ 1,999,076	\$ 1,999,076	\$ 1,914,970	\$ 1,922,451	\$ 1,972,452	\$ 1,972,452

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The budget provides for an increase in motor pool, continued physical therapy services and expected increases in medical supplies. The federal government announced the 2022 ambulance inflation factor is 5.1% which may result in increased revenues for Medicare and Medicaid transports.

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2022	\$8,200,209	\$140,834	1.75%
2021	\$8,059,375	\$476,418	6.28%
2020	\$7,582,957	\$194,466	2.63%
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	(\$192,643)	-2.91%
2014	\$6,616,111	\$264,369	4.16%
2013	\$6,351,742	(\$208,898)	-3.18%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2022	\$1,972,452	(\$26,624)	-1.33%
2021	\$1,999,076	\$100,026	5.27%
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	(\$52,836)	-3.48%
2014	\$1,519,978	\$16,716	1.11%
2013	\$1,503,262	\$22,012	1.49%

PUBLIC WORKS DEPARTMENT

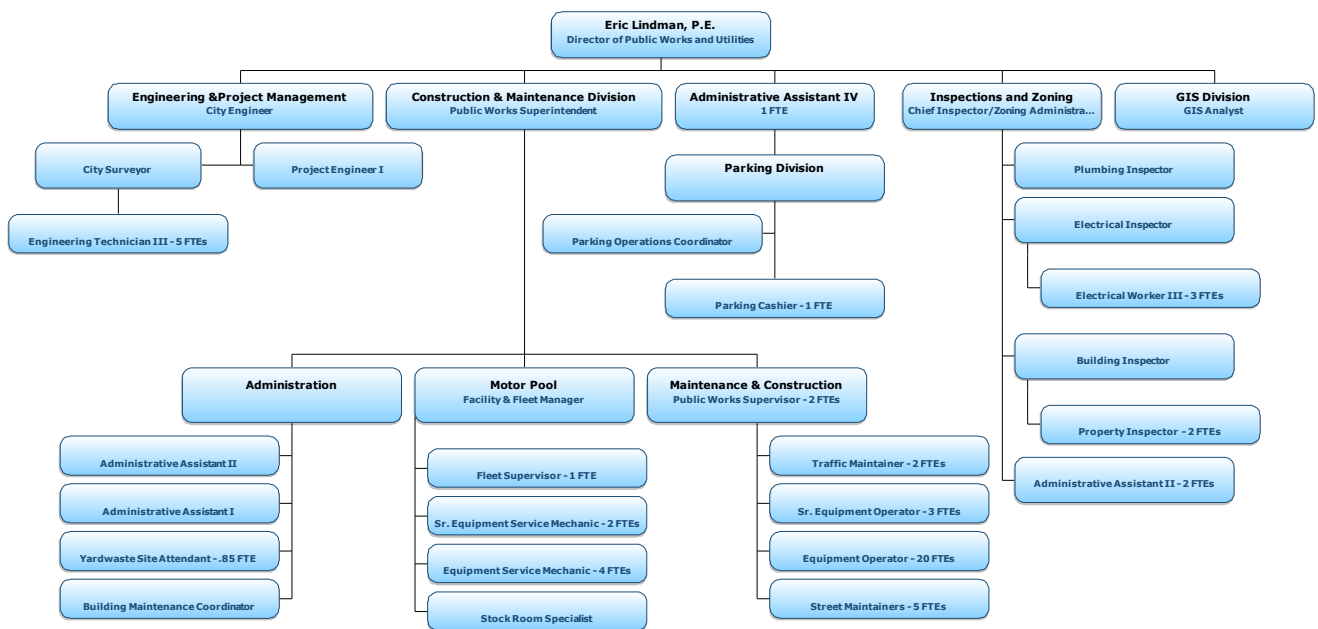
MISSION:

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	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
TOTAL	69.00	69.00	69.00	68.50	68.50	68.50	68.50	69.50	70.00	69.50

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

2021 ACCOMPLISHMENTS:

ENGINEERING/PROJECT MANAGEMENT

- Designed, constructed and administered approximately \$900,000 in sanitary sewer and water main installation and emergency repair work.
- Completed design, construction and administration of \$2.7 million in street improvement projects.
- Designed, managed and administered approximately \$235,000 in the 2021 sidewalk project.
- Designed, managed and administered approximately \$250,000 in concrete pavement rehabilitation project.
- Designed, managed and administered approximately \$275,000 in asphalt overlay projects.
- Managed and administered \$100,000 pavement marking project.
- Complied with the Phase 2 Storm Water Permit by updating ordinances, inspecting detention ponds and sampling storm water at outfalls. Also, coordinated an Education Outreach Program.
- Managed the Illicit Discharge Ordinance.
- Managed the City storm sewer system which includes piping, outfalls and resident drainage concerns.
- Assisted numerous residents with 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.
- Provided CISM Committee with traffic counts and speed analysis on several City streets.
- Coordination and design oversight of 72nd Avenue Trail Project (TAP Funding).
- Coordination and design oversight of 6th Street Repaving Project (STP Urban Funding).
- Coordination and design oversight of Stewart Avenue Reconstruction (STP Urban Funding).
- Permitting and inspection of all excavation permits.
- Coordination of mall demolition and preliminary design of streets and infrastructure.

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

- Upgraded ArcGIS Enterprise software (ArcMap, ArcGIS Server, ArcGIS Portal, etc.) from 10.7.1 to 10.8.1.
- Managed and administered the ArcGIS Server, ArcGIS Portal, ArcGIS Data Store, ArcGIS Web Adaptor, and Enterprise Geodatabase server. This included patches for servers and compression of the Geodatabases.
- Created mobile survey application within ArcGIS Portal and ArcGIS Survey123 for the police department. This data will be used in future mapping applications.
- Completed over 200 map and data requests from the public, city departments and other public agencies.
- Replaced HP T1100 PS Plotter with Canon Pro-4100s Plotter.
- Created several water utility map books for use by the Water Department.
- Assisted several developers and realtors with the use of our web viewer.
- Provided utility data to the Public Service Commission (PSC).
- Provided GIS data, LiDAR, and imagery to several consultants: Ayres Associates, Becher Hoppe, Kapur, Mi-Tech, AECOM, EMCS, REI, TDS, HGA, Tito, Clark Dietz, and Strand 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.).
- Assisted the Assessment Department with the implementation of GIS services for use within their new CAMA software from Patriot.
- Assist wastewater department with PipeTech View and Scan software for desktop and vehicle.
- Created new web mapping sites using Esri products for the Assessment Department, Attorney Department, DPW Department, Fire Department, Inspections Department, and the general public for use with mobile and desktop devices.
- Maintain GIS data for storm, water, sanitary and electrical databases. This includes the creation of new fields, sub types, and domains.
- GPS data collection of repairs and breaks for the water department.
- Updated records and fields in Laserfiche database.
- Completed ESRI training module online for the topics of Data Reviewer and Hub.

CONSTRUCTION & MAINTENANCE DIVISION

- Maintained high level of service, including winter maintenance which had 18 full plow events.
- Swept over 4,853.49 miles of street capturing 2,899 yards of sand and debris.
- The mowing crews spent 1354.5 hours of full-time labor and 1386.5 hours of seasonal help maintaining City properties.
- The Sign Department repaired/replaced 985 signs, painted 2,122 feet of crosswalks, and painted 258,714 feet of centerlines.
- Disposed of 462.07 tons of trash during 4 (Clean it up Wausau) events for a total of \$83,784.16.

PUBLIC WORKS DEPARTMENT

- Operated the yard waste site serving 17,780 visits by residents and contractors. Recycled 27,504 yards of yard waste.
- During leaf pick-up, the department collected and baled 12,519 cubic yards of leaves and hauled to the compost areas.
- 4,034.48 tons of hot mix asphalt and 257 tons of cold mix asphalt were used to patch City streets and sidewalks.
- 329 labor hours were spent by the crack-filling crew placing 1,347 pounds of materials.
- Assisted with the Sealcoating project and sealed 31,607 square yards of streets with slag seal, 57,412 square yards of streets with GSB-88 formula material.
- 6,763 hours were spent on storm sewer maintenance. 76 catch basins were repaired. 45 inlets were replaced. 540 catch basin sumps were cleaned, 658 catch basin grates were cleaned, and 554 catch basin and manholes were cleaned. 658 creek grates were cleaned along with 2,049 lineal feet of storm sewer were cleaned. 200.87 yards of material was disposed of as a result of the cleaning.
- Set up and tear down 7 special events. 91.75 regular labor hours, 53.75 overtime hours and 10.5 seasonal employee hours, for a cost of \$7,611.95.
- Demolished 6 structures for future development for a cost of \$63,495.13.
- Abated 3 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 5 Elections.
- Maintained 14 service parking lots and 4 parking structures with summer and winter maintenance.
- A total of 2,011.5 hours were spent training employees to ensure they are property trained for safety, compliance and efficiencies.

INSPECTIONS

- 2020 continued a stellar trend of construction in the city. We had strong growth in multiple family residential development, comprehensive improvements and expansion at North Central Health Care, several new private hangars at the Wausau Airport expansion, and private health services such as Surgical Associates, Orthopedic Associates and Eye Clinic. Residential remodeling for kitchen and baths and home offices were strong as well.
- Even during the Covid pandemic our office was able to provide a safe continuation of services. Most inspections were able to be conducted onsite for new construction and addition projects. We were able to add an E-inspection option for smaller projects. Our software vendor upgraded the system free of charge. Contractors or homeowners were able to upload photographs of minor work to be reviewed by appropriate staff for compliance with codes. It was another option for citizens and contractors to show compliance with codes.
- The new zoning code has been a significant workload for staff with learning the new code while applying to projects in the city. We have had several consecutive years of construction growth. Feedback on the new zoning code has been fairly positive.
- The rental inspection program was put on hold during the pandemic over the last year. It wasn't safe for our citizens and staff to be entering interior living units without an emergency or construction project. This program will be restarted in fall 2021.
- Staff has worked extensively to get all non-owner occupied dwellings registered with the city. We over 1900 active rental registrations to date. When a property is sold or converted to a rental, the owner is required to register with the city per city ordinance. This program is very helpful for various departments if we need to contact the owner immediately.
- We completed transfer of the electrical shop budgeting and accounting beginning 1/1/2020. This transfer created a more streamlined approach to street lighting, traffic control management, and personnel management.
- Wausau inspections division has been serving as the inspection contact with the city of Schofield since 2016. In 2021 Wausau added commercial inspection services to the town of Rib Mountain. We have been busy with several remodels for tenants that have moved from the Wausau Mall.

ELECTRICAL

- Rewired Central Bridge Street intersection and relocated loop detectors.
- Provided electrical service and wiring to the new Police Evidence Storage Building.
- Converted 90 stairwell lights in the Jefferson Street Parking Ramp to LED.
- Converted lighting in the McClellan Street Parking Ramp by transforming 250 lights to LED.
- Serviced and maintained over 2,000 street lights.
- Serviced and maintained 43 traffic signal intersections.
- Located all City-owned electrical for Digger's Hotline requests.
- Maintained lighting in two City-owned parking lots and four parking ramps.
- Maintained ROAM system throughout the City to control new LED lighting.
- Maintained electrical and runway lighting at the Wausau Downtown Airport.

PUBLIC WORKS DEPARTMENT

2022 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 expand knowledge and skills.
- Develop and implement recruitment and retention practices to stabilize DPWU's workforce.

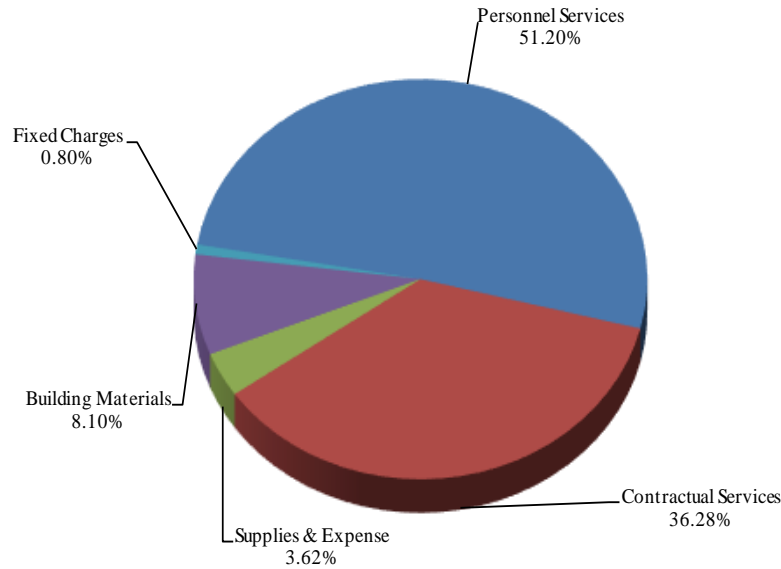
DEPARTMENT STATISTICS:

	2020	2019	2018	2017	2016	2015	2014	2013	2012
Building Permits Issued									
Residential	2153	2243	1979	1683	1416	1180	1,161	920	903
Non-Residential	438	655	499	848	274	211	214	196	178
Total Construction Value (Millions)									
Residential	19.1	21.03	18.31	16.68	11.87	13.38	12.36	9.81	12.77
Non-Residential	211.5	88.88	88.01	121.04	73.20	71.94	44.45	51.57	44.07

	2020	2019	2018	2017	2016	2015	2014	2013	2012
Yardwaste Visits	17,780	36,002	34,929	36,604		39,868	34,322	39,913	34,322
Large Item Clean Up Waste Removal and Recycling (tons)	462.07	426.84	420	392		169	343	512	403
Stormwater Maintenance									
Catch Basins Cleaned		554	212	635	590	1129	370	164	362
Stormsewer Miles		134	132	134	143	143	133	132	131
Miles of Streets Swept		4,853	6,590	5,006	5,073	6,139	4,731	5,035	5,986
Yards of Sand Recovered during Sweeping		2,899	2,517	3,963	2,868	2,630	3,539	3,398	4,986
Street Maintenance									
Miles of Streets		266	360	360	259	259.6	259	253	251
Inches of Snowfall		33	105	96.8	51.2	44	33	41	83
Tons of asphalt applied to potholes		4,291	2,997	1,135	496	441	646	647	590
Events supported		7	34	36	34	27	22	26	21
Property Maintenance									
Number of weed/grass notices		685	863	889	829	585	127	161	123
Number of snow removal notices		180	297	205	95		102	112	132
Code Enforcement (Housing/Property Maintenance)									
Number of Complaints		2,813	3,479	2,877	3,101	3,658	1,877	2,228	
Number of Violations		5,790	6,696	5,428	5,736	6,742	7,377	3,573	
Weed Notices Issued		685	863	806	829	585	421	561	
Abatements		3	6	2	10	15	9	5	6
Demolition									
Structures Demolished		6	19	7	26	23	17	26	12

PUBLIC WORKS DEPARTMENT

BUDGET:



BUDGET SUMMARY

	2019	2020	2021			2022		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 4,247,463	\$ 4,294,784	\$ 4,733,413	\$ 4,733,413	\$ 4,533,681	\$ 4,983,685	\$ 5,023,360	\$ 5,031,030
Contractual Services	4,414,911	3,430,441	3,504,945	3,545,945	3,502,116	3,626,616	\$ 3,525,937	3,564,695
Supplies & Expense	362,015	312,738	341,342	340,342	369,217	365,562	\$ 342,350	356,062
Building Materials	954,580	603,500	759,473	713,473	704,773	809,473	\$ 737,473	795,623
Fixed Charges	96,384	98,757	78,470	78,470	20,470	78,470	\$ 78,470	78,470
Capital Outlay	43,920	54,005	-	-	12,510	12,510	\$ -	-
Total Expenses	\$ 10,119,274	\$ 8,794,225	\$ 9,417,643	\$ 9,411,643	\$ 9,142,767	\$ 9,876,316	\$ 9,707,590	\$ 9,825,880
Intergvtl Grants/Aids	\$ 2,728,994	\$ 2,981,077	\$ 3,061,498	\$ 3,061,498	\$ 3,057,800	\$ 3,124,336	\$ 3,124,336	\$ 3,124,336
Licenses and Permits	501,658	531,116	274,810	274,810	305,150	274,810	274,810	274,810
Fines & Forfeitures	-	-	1,030	1,030	1,030	1,030	1,030	1,030
Public Charges	222,850	127,566	150,555	150,555	146,555	146,555	146,555	146,555
Intergvtl Charges	15,943	43,759	2,810	2,810	2,810	2,810	2,810	2,810
Miscellaneous	18,150	19,607	12,205	12,205	3,205	16,905	16,905	16,905
Total Revenue	\$ 3,487,595	\$ 3,703,125	\$ 3,502,908	\$ 3,502,908	\$ 3,516,550	\$ 3,566,446	\$ 3,566,446	\$ 3,566,446

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The budget provides for cost to continue. An additional \$50,000 was allocated to street repair hotmix.

PUBLIC WORKS DEPARTMENT

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2022	\$9,825,880	\$408,237	4.34%
2021	\$9,417,643	\$206,847	2.25%
2020	\$9,210,796	\$323,643	3.64%
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%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2022	\$3,566,446	\$63,538	1.81%
2021	\$3,502,908	\$67,380	1.96%
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%

PARK, RECREATION AND FORESTRY DEPARTMENT

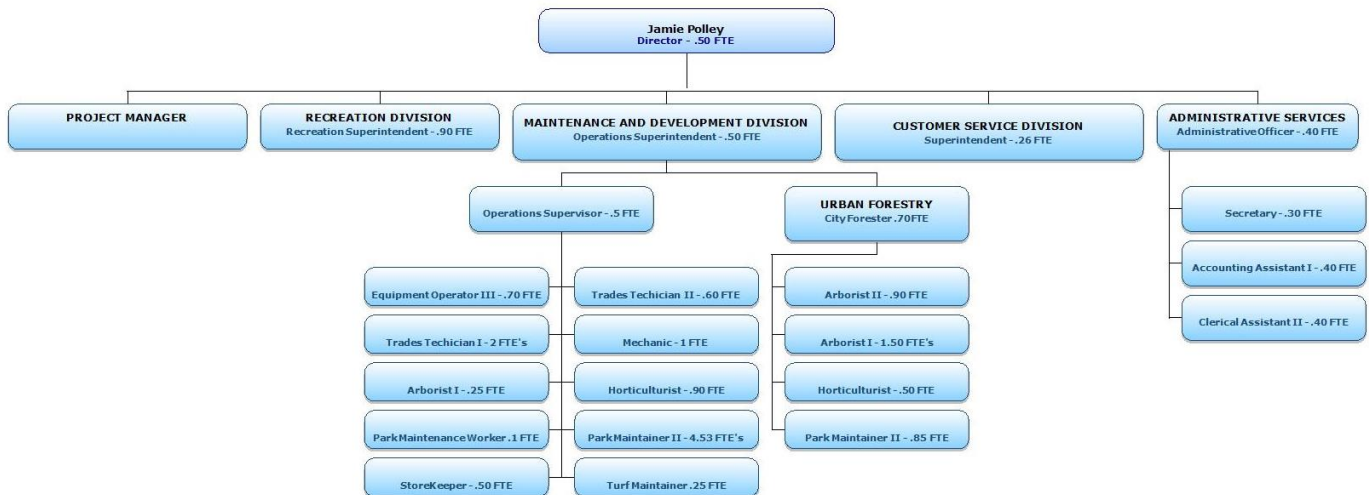
MISSION:

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	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
TOTAL	20.19	40.58	40.58	40.58	40.58	40.58	38.00	37.00	37.00	36.00	36.00

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, 1 Inclusive Playground (JoJo’s Jungle), and 3 Playgrounds with Poured in Place Safety Surfacing.

PARK, RECREATION AND FORESTRY DEPARTMENT

ACCOMPLISHMENTS:

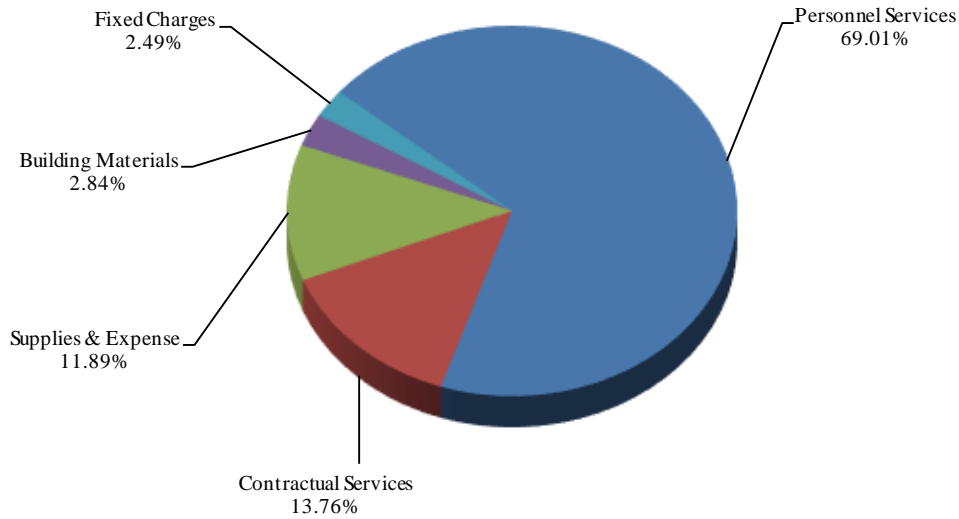
- Provided over 350 acres of park lands and facilities in 34 locations to the public in a safe, well maintained and attractive condition.
- In 2021 served approximately 27,738 patrons at three outdoor swimming pools and sold 630 annual swim passes.
- In 2021 provided swim lessons to 504 individuals, up from 206 in 2019, and tennis lessons to 96 individuals
- Prepared plan for pool opening during Covid-19 and implemented to start season.
- Expanded swim lesson opportunities to include weeknight lessons.
- Re-vamped swimming lesson formats to more accurately reflect other lesson formats in our area.
- Created a virtual scavenger hunt in cooperation with Marshfield Clinic gaining 85 participants throughout the summer.
- Created the Movin with the Mayor program hosting an open pickleball and yoga event for the public.
- Provided programming 5 days a week throughout the summer to over 140 kids through the school districts Community Connection program.
- Partnered with Safe Kids of Marathon County to host the Splash into Safety Day. We were able to get YMCA, Weston Aquatic Center, Merrill Area Public Schools, and the Wausau EMS to partner participate in the event.
- Partnered with Wausau Fire, Wausau Police, and Wausau Public Works to create the first ever Pop Up Splash Pad at the 400 block.
- Instructed 3 lifeguard classes and 1 recertification class hiring 60 new staff to run the pools and recreation programs for the summer.
- Distributed 195 Family Activity Kits
- 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 108 Ash trees as part of Emerald Ash Borer Management Plan
- Planted 402 trees, removed 377 non-ash trees, pruned 5,500 trees and responded to storm events.
- Chemical treatment of over 1,600 ash street trees as part of the Emerald Ash Borer management plan.
- Supported hundreds of private and community group events including Chalkfest, Blues Fest, Festival of Arts, Concerts on the Square, local performances, free shows, fundraisers, festivals and races.
- Published two seasonal recreation guides.
- Sylvan Hill Park- Served 5,700 users during public tubing and 1,600 users during private rentals for a total of 7,300 youth and adults.
- Continued invasive species control program on Glossy Buckthorn and Garlic Mustard at Oak, Fern Island, Riverside and Barker Stewart Island Parks.
- Continued cooperative provision of City services with Public Works including boulevard, event support, and river clean-up.
- Provided and maintained flowers at over 40 locations and hung new self-watering flower baskets
- 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, and Marshfield Clinic and Security Health Plan.
- Replaced playground equipment at Forest Park, Scholfield Park, and 3M Park and completed playground audits.
- Athletic Park: worked in partnerships with Woodchucks to complete Phase IV renovations to 1st base side.
- Brockmeyer Park: Completed construction of Jo Jo's Jungle Community Playground and Splash Pad. ADA improvements to existing parking lot.
- River Edge Trail: Managed a maintenance contract and installed new signage
- Worked with Wausau Whitewater during their improvements to the Whitewater course.
- Worked with Engineering and Public Works to finish first City dog park.
-
- 400 Block: Replacement of sidewalk tables and chairs.
- Gilbert Park: Boat launch and shoreline remediation completed.
- Kaiser and Schulenburg Pools: Installation of fiber optic lines to pool buildings to provide WI-FI for operations processes. Installation of sensors on pool equipment for off-site monitoring.
- Oak Island Park: Reconstruction of asphalt paths along rivers edge and connections to shelter and playground.
- Sylvan Hill Park: Water system upgrades and procurement of a second snow making gun for increased efficiencies.
- Yawkey Park: Installation of a new water service. Decorative fountain structure cleaning and installation of a controller and timer for water savings.
- Reserveable Shelters: Continued replacement of interior tables and chairs.
- Implementation of new CivicRec recreation software department wide.

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 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.
- Vegetation management of Barker Stewart Island.
- Update the Comprehensive Outdoor Recreation Plan
- Organize a citizen group to look at potential funding options to improve the Skate Park

PARK, RECREATION AND FORESTRY DEPARTMENT

BUDGET:



BUDGET SUMMARY								
	2019	2020	2021			2022		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	2,008,193	1,665,224	2,160,576	2,160,576	2,096,700	2,267,371	\$ 2,190,385	\$ 2,190,385
Contractual Services	322,094	311,093	412,608	426,082	430,719	502,666	423,840	436,909
Supplies & Expense	296,962	265,388	358,982	358,982	351,467	379,487	357,526	377,426
Building Materials	50,570	69,445	97,700	97,700	99,750	90,300	87,700	90,300
Fixed Charges	72,991	72,083	78,817	78,817	76,229	79,041	79,041	79,041
Capital Outlay	-	200	-	-	-	-	-	-
Total Expenses	\$ 2,750,810	\$ 2,383,433	\$ 3,108,683	\$ 3,122,157	\$ 3,054,865	\$ 3,318,865	\$ 3,138,492	\$ 3,174,061
License & Permits	\$ 2,721	\$ 2,803	\$ 2,887	\$ 2,887	\$ 2,887	\$ 2,973	\$ 2,973	\$ 2,973
Public Charges	311,601	139,773	320,360	320,360	322,403	342,925	342,925	342,925
Intergvt Chgs for Services	-	-	-	-	-	-	-	-
Miscellaneous	5,558	11,728	5,300	5,300	3,800	5,650	5,650	5,650
Total Revenue	\$ 319,880	\$ 154,304	\$ 328,547	\$ 328,547	\$ 329,090	\$ 351,548	\$ 351,548	\$ 351,548

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The budget reflects cost to continue. The efforts related to Emerald Ash Borer remain funded at \$100,000.

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

PARK, RECREATION AND FORESTRY DEPARTMENT

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2022	\$3,174,061	\$65,378	2.10%
2021	\$3,108,683	\$34,512	1.12%
2020	\$3,074,171	\$191,669	6.65%
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	(\$656,587)	-21.12%
2014	\$3,108,683	\$816,279	35.61%
2013	\$2,292,404	(\$1,543)	-0.07%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2022	\$351,548	\$23,001	7.00%
2021	\$328,547	\$1,232	0.38%
2020	\$327,315	\$22,082	7.23%
2019	\$305,233	(\$12,881)	-4.05%
2018	\$318,114	(\$10,433)	-3.18%
2017	\$328,547	\$9,981	3.13%
2016	\$318,566	\$7,868	2.53%
2015	\$310,698	(\$17,849)	-5.43%
2014	\$328,547	\$80,818	32.62%

CONSOLIDATED EXPENDITURES AND REVENUES - SPECIAL REVENUE FUNDS
2022 BUDGET

	COMMUNITY DEVELOPMENT FUNDS	ECONOMIC DEVELOPMENT FUND	ENVIRONMENTAL CLEAN UP FUND	HAZARDOUS MATERIALS CONTRACT FUND
PERSONAL SERVICE	614,718	-	15,923	35,100
CONTRACTUAL SERVICES	201,369	5,000	165,600	3,200
SUPPLIES & EXPENSE	38,750	-	-	25,500
BUILDING MATERIALS	-	-	-	-
FIXED CHARGES	-	-	-	-
GRANTS, CONTRIBUTIONS & OTHER	-	-	-	-
CAPITAL OUTLAY	-	-	-	-
OTHER FINANCING USES	91,018	-	-	-
	<u>\$ 945,855</u>	<u>\$ 5,000</u>	<u>\$ 181,523</u>	<u>\$ 63,800</u>
GENERAL PROPERTY TAXES	279,078	-	-	-
OTHER TAXES	-	-	-	-
INTERGOVERNMENTAL GRANTS & AID	63,550	-	-	87,000
LICENSES & PERMITS	-	-	-	-
PUBLIC CHARGES FOR SERVICES	-	-	-	-
INTERGOVT CHARGES FOR SERVICES	95,000	-	-	-
MISCELLANEOUS REVENUE	241,164	5,000	40,000	-
OTHER FINANCING SOURCES	61,500	-	-	-
	<u>\$ 740,292</u>	<u>\$ 5,000</u>	<u>\$ 40,000</u>	<u>\$ 87,000</u>

HOUSING STOCK IMPROVEMENT FUND	ROOM TAX FUND	PUBLIC ACCESS FUND	RECYCLING FUND	EMS GRANT FUND	400 BLOCK RIVERLIFE FUND	TOTAL
-	37,047	46,088	114,305	-	20,789	883,970
-	-	12,200	636,010	-	59,400	1,082,779
-	-	2,210	16,645	11,000	5,100	99,205
-	-	-	-	-	100	100
-	-	-	10,500	-	-	10,500
40,147	207,976	-	-	-	-	248,123
-	-	17,000	-	-	-	17,000
-	199,110	-	-	-	-	290,128
\$ 40,147	\$ 444,133	\$ 77,498	\$ 777,460	\$ 11,000	\$ 85,389	\$ 2,631,805
-	-	-	630,160	-	-	909,238
-	444,133	-	-	-	-	444,133
-	-	-	147,000	11,000	-	308,550
-	-	70,788	-	-	-	70,788
-	-	-	-	-	16,000	16,000
-	-	-	-	-	-	95,000
40,147	-	6,710	300	-	-	333,596
-	-	-	-	-	54,047	130,547
\$ 40,147	\$ 444,133	\$ 77,498	\$ 777,460	\$ 11,000	\$ 70,047	\$ 2,307,852

COMMUNITY DEVELOPMENT FUND

MISSION:

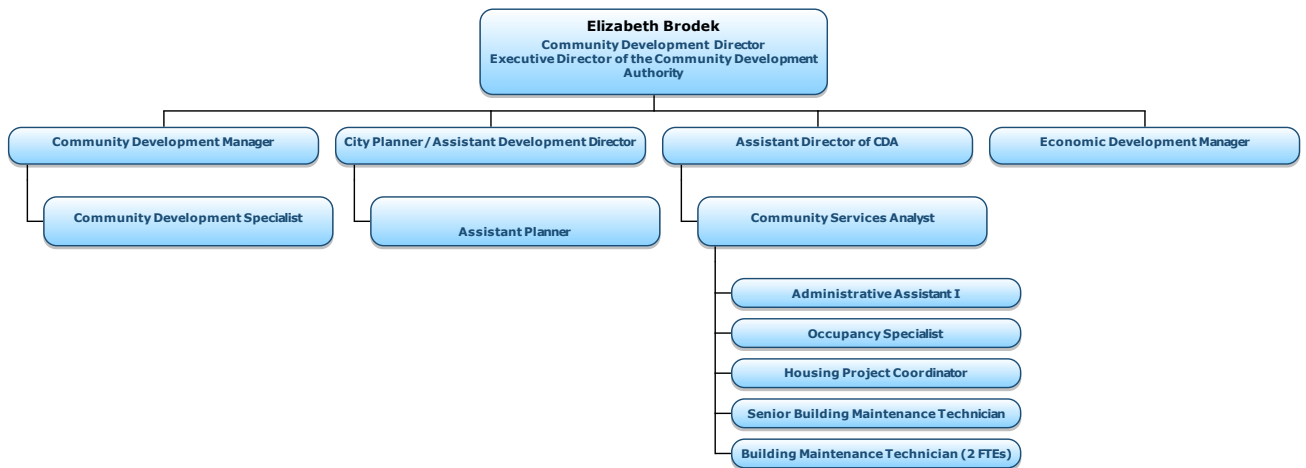
The Community, Planning and Economic Development Department:

- 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, promoting quality of life improvements citywide, and providing decent and safe housing for lower income and senior residents.

ORGANIZATIONAL STRUCTURE:



STAFFING LEVELS (FTE's):

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
TOTAL	14.00	14.00	14.00	14.00	14.00	13.75	13.75	12.75	12.00	12.00

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**
 - Continued strategic focus on the ‘diversification of housing typology’ which to date has included over 300 units of 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.
 - Expanded manufacturing jobs with economic development incentives for businesses in the Wausau Business Campus.
 - Continued collaboration with the Greater Wausau Chamber of Commerce and surrounding communities on the region’s Economic Development Strategic Plan.
 - Released and reviewed multiple redevelopment RFPs.
 - Worked with developers on market rate infill-housing redevelopment projects.
 - Continued strategy for moving the former Wausau Center Mall redevelopment forward, including planning with new ownership team.
 - Continued implementation of master plan for the Wausau Business Campus Expansion Area.
 - Continued partnership with the Entrepreneurial and Education Center (EEC).
 - Assisted directly with craft and creative economy projects and renovations including: the Whitewater Music Hall, Downtown Grocery, Wausau Club and Hiawatha Depot projects in recent years.
 - Continued partnership with MCDEVCO to facilitate gap financing needed by businesses.
- **Planning**
 - Implemented City’s Zoning Code, new in 2020, which follows the re-write of the City’s Comprehensive Plan.
 - Worked to implement three major area plans including the South Riverfront Area Plan, Towers Area Plan and update of the City’s River’s Edge Master Plan.
 - Worked with the ownership group of the former Wausau Center Mall on advancing redevelopment plans.
 - Provided lead staff support for multiple City committees, some of which were recently formed-including the Arts Commission and Sustainability Commission, along with Plan Commission, Historic Preservation Commission, and the Bicycle and Pedestrian Advisory Committee.
 - Processed numerous conditional use and rezoning petitions through the City Plan Commission and Common Council.
 - Worked with the Wausau Historic Preservation Commission to designate historic districts at the local and national levels.
 - Worked with the Arts Commission to bring new sculpture to the riverfront.
 - Provided planning and design input into transportation projects within the city, such as the Fulton Street Plaza, 1st Street Connector Trail, new segments of the River Edge Parkway, and new street designs through the former mall area.
 - 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 and homebuyer counseling provided to new homeowners in the City.
 - Assisted in the rehabilitation of homeowner and rental properties throughout the City.
 - Continued property disposition program to reach record low level of city-owned properties for redevelopment.
 - Continued participation in the pro-active Lead Reduction Program, a partnership with Marathon County Health Department, to eliminate lead hazards and childhood poisoning.
 - Development of new State of Wisconsin funded Lead Safe Homes Program to abate lead hazards in older housing stock throughout the city.
 - Partnered with Get Smart Wausau, a local financial education program which provides financial counseling and seminars.

COMMUNITY DEVELOPMENT FUND

- Become a HUD approved Housing Counseling Agency and certified two Housing Counselors.
 - Continued partnership with North Central Health Care for occupancy of Bissell Street and Fulton Street buildings for handicapped individuals.
 - Funded Street Re-construction on McIntosh Street with Block Grant funds.
 - Assistance through Community Block Grant funds to non-profits including LENA program, Faith In Action, Northcentral Community Action, Wausau Hmong American Center and Open Door and the purchase of a building for the new Community Partners Campus.
 - Assisted with property management of the two Wausau Chemical buildings the City purchased in 2020 & 2021. Partnered with the Fire and Police Departments for training opportunities.
 - Partnered with Community Development Authority for the purchase of old Ponderosa Motel from Marathon County, demolished and sold to developer for redevelopment of mixed income apartment buildings.
 - Assisted in funding of new ADA approved playground at Marathon Park.
 - Continuation of CDBG CARES programs for assistance to Small Businesses, tenants, and homeowners who were hit hard financially and several non-profits and had to change operations due to COVID-19.
- **Community Development Authority**
 - Continued to maintain full occupancy at Riverview Towers, a 149-unit, Project-Based site.
 - Partnered with the Marathon County UW Extension and the United Way to provide Riverview Towers residents with weekly surplus fresh produce from the Wausau Farmer's Market
 - Continued partnership with North Central Health Care to provide Riverview Terrace Assisted Living residents with daily personal and supportive services. 2021 capital improvements include upgrades to heating/cooling controls and thermostats.
 - Public Housing – continued to maintain full occupancy of these 46 scattered site 1, 2, 3, and 4 bedroom units. 2021 Capital improvements included water heater replacements at 39 of the units.
 - The CDA maintains High-Performer designation from HUD's Real Estate Assessment Center
 - Housing Choice Voucher Program – the CDA currently partners with approximately 120 landlords providing 250+ families with monthly rental assistance. These housing vouchers provide families with over \$1 million in annual housing assistance payments.
 - Re-opened the Housing Choice Voucher wait list to assist more families and integrated a homeless preference to escalate assistance for the unhoused
 - Continued to promote and administer the Foster Youth to Independence Initiative to reduce and prevent homelessness among youth between the ages of 18-24 with a current or prior history of child welfare involvement. The CDA along with community partners connect eligible youth at risk of or experiencing homelessness to housing and related supports
 - Completed environmental clean-up of 303-305 South 2nd Avenue, receiving WDNR site closure and proceeding with sale of the vacant lot to Bob Voigt prior to 2021 year end
 - Partnered with Community Development Department to acquire, demolish, clean-up and sell 2101 Grand Avenue, former Ponderosa Motel, parcel to Emmerich and Associates
 - Issued a \$900,000 loan commitment to Gorman & Company to provide gap financing for the 2021-2022 renovation of The Landmark Apartments
 - Issued a \$1.5 million loan commitment to Community Partners Campus to provide gap financing for the 2021-2022 redevelopment of property at 364 Grand Avenue into a shared-space nonprofit center

GOALS AND OBJECTIVES:

Economic Development

The City of Wausau strives to be a dynamic, successful, diversified, healthy, 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.

COMMUNITY DEVELOPMENT FUND

- 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.
- 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.

COMMUNITY DEVELOPMENT FUND

- 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:

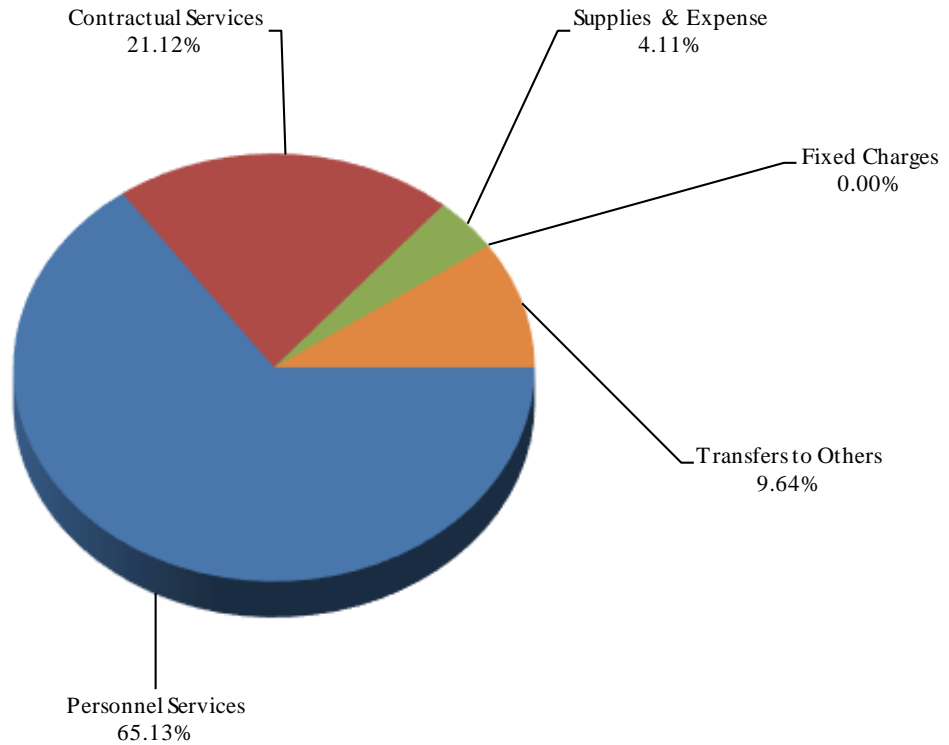
- Ensure decent, safe and affordable housing choices and increased opportunities, especially for those who are elderly, disabled and/or low income.
- Link residents to community services and education by focusing on programs that enrich the quality of life, promote self-sufficiency, increase community 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.

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								
	2019	2020	2021			2022		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 1,062,258	\$ 1,093,040	\$ 1,198,370	\$ 1,318,370	\$ 473,097	\$ 612,217	\$ 612,217	\$ 614,718
Contractual Services	537,741	128,700	253,195	253,195	324,909	201,369	201,369	199,369
Supplies & Expense	26,550	18,030	38,050	38,050	11,000	38,750	38,750	38,750
Fixed Charges	-	1,171	1,000	1,000	1,000	-	-	-
Grants & Contributions	614,102	753,690	-	-	-	-	-	-
Transfers to Others	341,071	59,919	101,400	101,400	57,921	91,018	91,018	91,018
Total Expenses	\$ 2,581,722	\$ 2,054,550	\$ 1,592,015	\$ 1,712,015	\$ 867,927	\$ 943,354	\$ 943,354	\$ 943,855
Taxes	\$ 215,085	\$ 239,232	\$ 264,232	\$ 264,232	\$ 264,232	\$ 276,577	\$ 276,577	\$ 279,078
Intergvtl Grants & Aids	718,501	893,068	23,450	661,515	116,506	63,550	63,550	63,550
Intergvtl Charges for Services	731,481	752,898	753,218	753,218	703,717	95,000	95,000	95,000
Miscellaneous	722,573	593,635	509,927	509,927	620,567	241,164	241,164	241,164
Transfers From Other Funds	378,151	198,748	61,500	61,500	130,000	61,500	61,500	61,500
Total Revenues	\$ 2,765,791	\$ 2,677,581	\$ 1,612,327	\$ 2,250,392	\$ 1,835,022	\$ 737,791	\$ 737,791	\$ 740,292

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. The Block Grant Advisory review is underway and will be added to the budget. The general property tax allocated funds the City Planner, Assistant Planner and related expenses and an increasing contribution for the Community Development Director and Economic Development Manager.

COMMUNITY DEVELOPMENT FUND

CDBG Entitlements are recommended annually by the Block Grant Advisory Board. The advisory board has not yet made recommendations for 2022.

CDBG Entitlements	2016	2017	2018	2019	2020	2021
HOUSING - Housing Rehabilitation Program	150,000	90,000	56,950	65,000	45,000	103,068
HOUSING - City						
PUBLIC FACILITIES & IMPROVEMENTS - Streets/Sidewalks	125,000	100,000	150,000	134,790	125,000	209,400
PUBLIC FACILITIES & IMPROVEMENTS - Lighting						
PUBLIC FACILITIES & IMPROVEMENTS - Elevator						
PUBLIC FACILITIES & IMPROVEMENTS - YWCA						
PUBLIC FACILITIES & IMPROVEMENTS - Neighborhood Prgm Acct	30,000	30,000			126,717	120,000
PUBLIC FACILITIES & IMPROVEMENTS - Bridge Street Gardens					57,000	
PUBLIC FACILITIES & IMPROVEMENTS - Oak Island Park				138,000		
SLUM AND BLIGHT - Blight Elimination		50,000	75,000			
ECONOMIC DEVELOPMENT - Economic Development	35,000	93,049	100,000	75,000	70,000	
ECONOMIC DEVELOPMENT - Commerical Rehabilitation Program						
ECONOMIC DEVELOPMENT - Brownfield Revolving Loan Fund	27,990					
PUBLIC SERVICE - Catholic Charities - Warming Center	5,000					
PUBLIC SERVICE - Adaptive Communities, Inc.			15,000	15,000	15,000	
PUBLIC SERVICE - Faith In Action					15,000	20,000
PUBLIC SERVICE - Salvation Army	15,000	10,000	15,000			
PUBLIC SERVICE - Childrens Society - Family Resource	20,000					
PUBLIC SERVICE - Project Step Up Catholic Charities	10,000	9,000				
PUBLIC SERVICE - YWCA						
PUBLIC SERVICE - Big Brothers Big Sisters of NC Wisconsin	8,000	9,000				
PUBLIC SERVICE - Wheels to Work		5,000				
PUBLIC SERVICE - Keep Area Teens Safe (KATS)					15,000	
PUBLIC SERVICE - St. Vincent de Paul						
PUBLIC SERVICE - Hand in Hand Housing	20,000	20,000	20,000		15,000	20,000
PUBLIC SERVICE - Catholic Charities Beyond Shelter		10,000	10,000	10,000	10,000	
PUBLIC SERVICE - Hmong American Center		10,000	15,000	19,000		25,000
PUBLIC SERVICE - Open Door of Marathon County		10,000	10,000	14,000		15,000
PUBLIC SERVICE - LENA program - Head Start				11,000	17,000	15,000
ADMINISTRATION	111,497	111,500	116,700	116,000	121,000	120,000
TOTAL	<u>\$ 557,487</u>	<u>\$ 557,549</u>	<u>\$ 583,650</u>	<u>\$ 597,790</u>	<u>\$ 631,717</u>	<u>\$ 647,468</u>

FUND BALANCE HISTORY AND PROJECTIONS:

2020:	\$4,002,324
2019:	\$3,944,574
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.

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2022	\$943,855	(\$648,160)	-40.71%
2021	\$1,592,015	\$197,345	14.15%
2020	\$1,394,670	(\$56,088)	-3.87%
2019	\$1,450,758	(\$463,778)	-24.22%
2018	\$1,914,536	\$500,882	35.43%
2017	\$1,413,654	(\$539,048)	-27.61%
2016	\$1,952,702	\$517,015	36.01%
2015	\$1,435,687	(\$478,849)	-25.01%
2014	\$1,914,536	\$328,650	20.72%
2013	\$1,585,886	(\$49,140)	-3.01%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2022	\$0	(\$1,348,095)	-100.00%
2021	\$1,348,095	(\$163,961)	-10.84%
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%

ECONOMIC DEVELOPMENT FUND

MISSION:

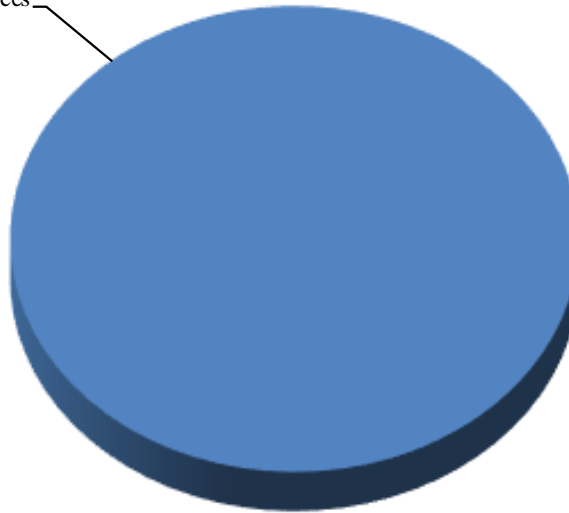
To provide financial resources to promote economic development including but not limited to the expansion of the City’s Business Campus and other economic development activities.

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:

Contractual Services
100.00%



BUDGET SUMMARY									
	2019	2020	2021			2022			
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted	
Contractual Services	\$ -	\$37,831	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	
Grants & Contributions	-	500	-	-	-	-	-	-	
Transfers to Other Funds	30,000	-	-	-	-	-	-	-	
Total Expenses	\$ 30,000	\$38,331	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	5,000	5,000	
Miscellaneous	\$ 2,381	\$ 5,714	\$ 5,714	\$ 5,714	\$ 28,065	\$ 5,000	\$ 5,000	\$ 5,000	
Total Revenues	\$ 2,381	\$ 5,714	\$ 5,714	\$ 5,714	\$ 28,065	\$ 5,000	\$ 5,000	\$ 5,000	

BUDGET HIGHLIGHTS:

The 2022 has a minimal amount established for professional services.

ECONOMIC DEVELOPMENT FUND

FUND BALANCE HISTORY AND PROJECTIONS:

2020	\$261,663
2019	\$256,569
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
2022	\$5,000	\$0	0.00%
2021	\$5,000	\$0	0.00%
2020	\$5,000	\$0	0.00%
2019	\$5,000	\$0	0.00%
2018	\$5,000	(\$814,250)	-99.39%
2017	\$819,250	\$813,250	13554.17%
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%

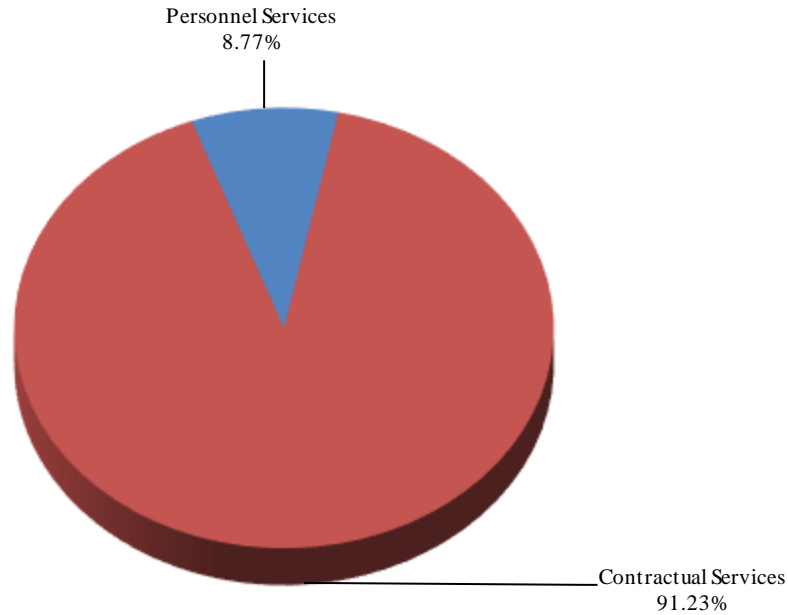
YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2022	\$5,000	\$0	0.00%
2021	\$5,000	(\$714)	-12.50%
2020	\$5,714	(\$103)	-1.77%
2019	\$5,817	\$5,817	
2018	\$0	(\$819,250)	-100.00%
2017	\$819,250	\$819,250	
2016	\$0	\$0	0.00%
2015	\$0	\$0	100.00%
2014	\$0	(\$9,000)	-100.00%
2013	\$9,000	\$8,900	8900.00%

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								
	2019	2020	2021			2022		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 13,595	\$ 13,701	\$ 15,223	\$ 15,223	\$ 15,223	\$ 15,923	\$ 15,923	\$ 15,923
Contractual Services	141,166	255,495	130,600	247,100	336,465	165,600	165,600	165,600
Total Expenses	\$ 154,761	\$ 269,196	\$ 145,823	\$ 262,323	\$ 351,688	\$ 181,523	\$ 181,523	\$ 181,523
Miscellaneous	\$ 103,840	\$ 90,369	\$ 87,000	\$ 87,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Total Revenues	\$ 103,840	\$ 90,369	\$ 87,000	\$ 87,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

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

ENVIRONMENTAL CLEAN UP FUND

FUND BALANCE HISTORY AND PROJECTIONS:

2021 Projection	\$1,234,573
2020	\$1,546,261
2019	\$1,725,088
2018	\$1,776,029
2017	\$1,765,386
2016	\$1,752,827
2015	\$1,714,811
2014	\$1,685,936
2013	\$1,810,082
2012	\$1,798,349

\$875,412 of the fund balance is reserved for an outstanding TID advance.

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2022	\$181,523	\$35,700	24.48%
2021	\$145,823	(\$8,540)	-5.53%
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	(\$75,842)	-52.01%
2014	\$145,823	\$119,343	450.69%
2013	\$26,480	Newly budgeted	

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2022	\$40,000	(\$47,000)	-54.02%
2021	\$87,000	\$7,000	8.75%
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

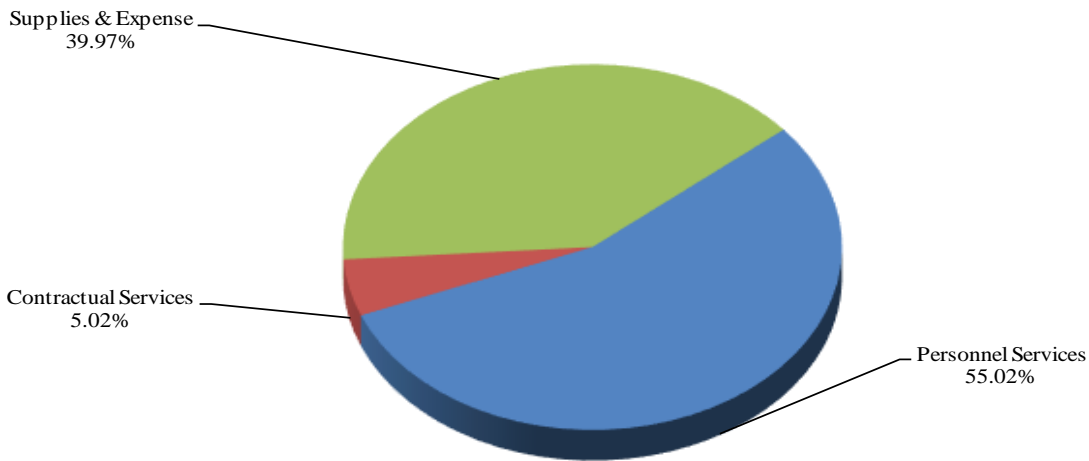
MISSION:

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								
	2019	2020	2021			2022		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 36,556	\$ 30,583	\$ 31,100	\$ 31,100	\$ 54,000	\$ 35,100	\$ 35,100	\$ 35,100
Contractual Services	160	-	3,200	3,200	100	3,200	3,200	3,200
Supplies & Expense	24,386	21,338	22,500	22,500	30,000	25,500	25,500	25,500
Total Expenses	\$ 61,102	\$ 51,921	\$ 56,800	\$ 56,800	\$ 84,100	\$ 63,800	\$ 63,800	\$ 63,800
Intergovt Grants & Aid	\$ 85,220	\$ 85,220	\$ 81,000	\$ 81,000	\$ 81,000	\$ 87,000	\$ 87,000	\$ 87,000
Miscellaneous Revenue	-	-	-	-	18,600	-	-	-
Total Revenues	\$ 85,220	\$ 85,220	\$ 81,000	\$ 81,000	\$ 99,600	\$ 87,000	\$ 87,000	\$ 87,000

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:

2021	\$248,762
2020	\$233,262
2019	\$199,963
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
2022	\$63,800	\$7,000	12.32%
2021	\$56,800	(\$20,500)	-26.52%
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%

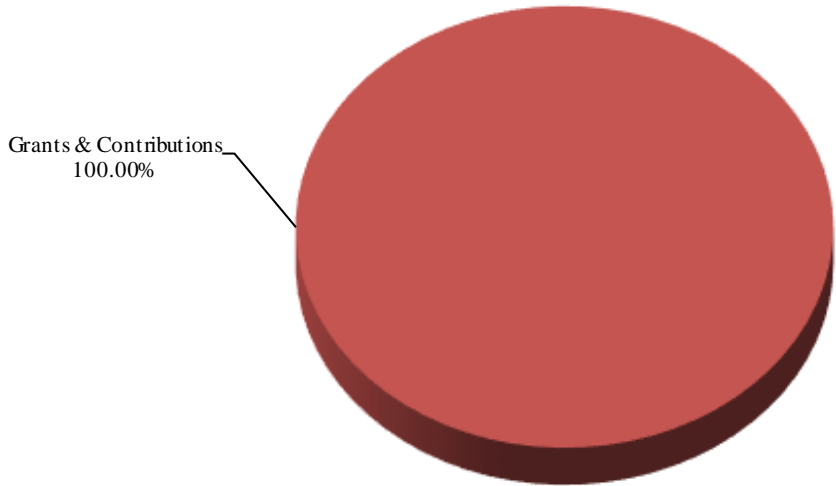
YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2022	\$87,000	\$6,000	7.41%
2021	\$81,000	\$0	0.00%
2020	\$81,000	\$0	0.00%
2019	\$81,000	\$0	0.00%
2018	\$81,000	(\$6,000)	-6.90%
2017	\$87,000	\$6,000	7.41%
2016	\$81,000	\$0	0.00%
2015	\$81,000	\$0	0.00%
2014	\$81,000	\$0	0.00%
2013	\$81,000	\$81,000	0.00%

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									
	2019		2020		2021			2022	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted	
Contractual Services	\$ 125,827	\$ 379,987	\$ -	\$ -	\$ 270,371	\$ -	\$ -	\$ -	
Grants & Contributions	-	-	25,000	25,000	14,683	40,147	40,147	40,147	
Total Expenses	\$ 125,827	\$ 379,987	\$ 25,000	\$ 25,000	\$ 285,054	\$ 40,147	\$ 40,147	\$ 40,147	
Intergovtl Grants/Aids	\$ 111,557	\$ 228,117	\$ -	\$ -	\$ 254,850	\$ -	\$ -	\$ -	
Miscellaneous Revenues	79,873	88,493	25,000	25,000	45,000	40,147	40,147	40,147	
Other Financing Sources	-	-	-	-	11,165	-	-	-	
Total Revenues	\$ 191,429	\$ 316,610	\$ 25,000	\$ 25,000	\$ 311,015	\$ 40,147	\$ 40,147	\$ 40,147	

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 accounted for in this fund. In addition, the Common Council authorized a \$250,000 loan to Blenker Development

HOUSING STOCK IMPROVEMENT FUND

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 2022 budget represents Live It Up loans which are contingent upon loan repayments.

FUND BALANCE HISTORY AND PROJECTIONS:

2021 Projected	\$	337,545
2020	\$	311,584
2019	\$	374,960
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
2022	\$40,147	\$15,147	60.59%
2021	\$25,000	(\$2,500)	-9.09%
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
2022	\$40,147	\$15,147	100.00%
2021	\$25,000	\$0	100.00%
2020	\$25,000	\$5,000	25.00%
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	

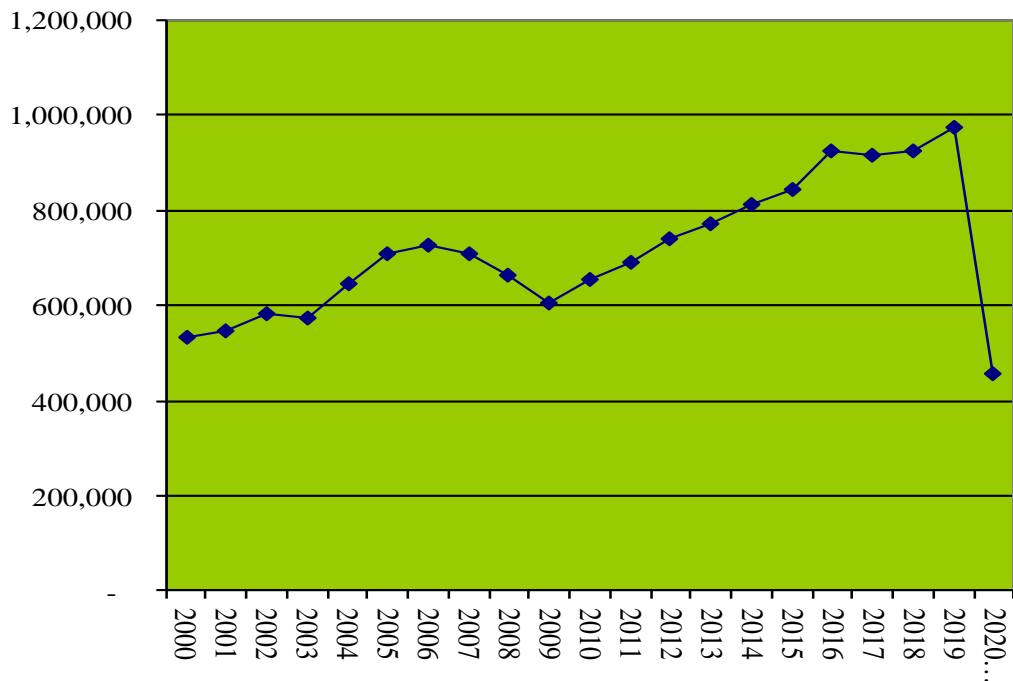
ROOM TAX FUND

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.



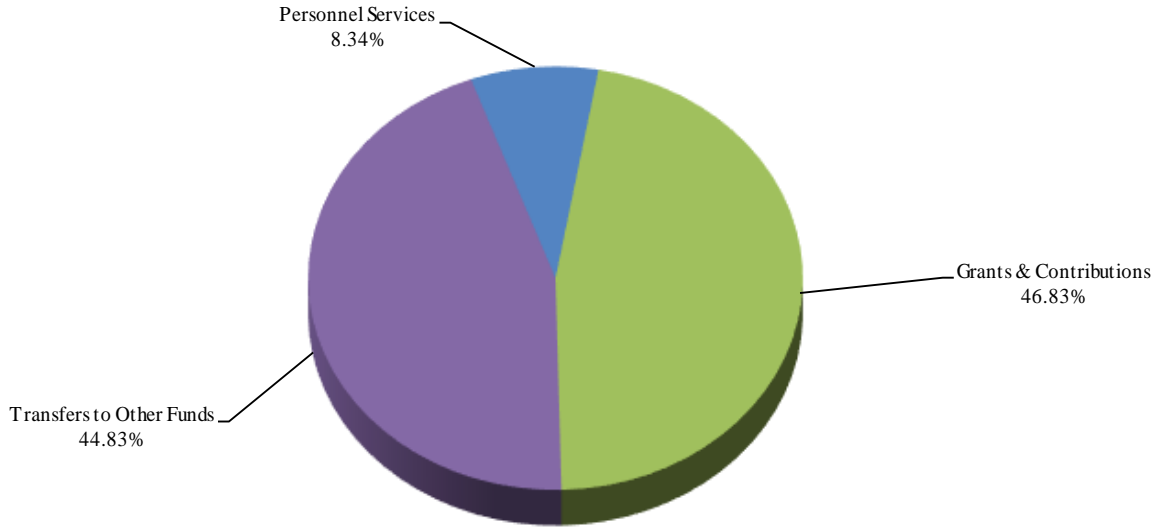
BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The Wisconsin legislature enacted Act 55 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**

ROOM TAX FUND

BUDGET:



BUDGET SUMMARY								
	2019	2020	2021			2022		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 26,613	\$ 21,346	\$ 37,047	\$ 37,047	\$ 37,047	\$ 37,047	\$ 37,047	\$ 37,047
Contractual Services	51,074	-	-	-	-	-	\$ -	-
Grants & Contributions	664,583	216,131	207,976	207,976	241,031	207,976	\$ 207,976	207,976
Transfers to Other Funds	183,127	197,254	199,110	199,110	199,110	199,110	\$ 199,110	199,110
Total Expenses	\$ 925,397	\$ 434,731	\$ 444,133	\$ 444,133	\$ 477,188	\$ 444,133	\$ 444,133	\$ 444,133
Taxes	\$ 975,538	\$ 511,025	\$ 510,000	\$ 510,000	\$ 700,000	\$ 510,000	\$ 444,133	\$ 444,133
Total Revenues	\$ 975,538	\$ 511,025	\$ 510,000	\$ 510,000	\$ 700,000	\$ 510,000	\$ 444,133	\$ 444,133

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. The total allocated in the 2022 budget represents the portion of room tax the City retains. The balance of the funds will be managed by the Room Tax Commission.

ROOM TAX FUND

CONTINUING APPROPRIATION RECIPIENTS:

	2021	2022
151.000000000151097202 - HISTORICAL SOCIETY DONATION	20,495	20,495
151.000000000151097203 - PERF ARTS FOUND- GRAND THEATER	44,407	44,407
151.000000000151097205 - WAUSAU CONCERT BAND DONATION	6,832	6,832
151.000000000151097210 - WAUSAU AREA EVENTS	70,026	70,026
151.000000000151097213 - CENTER FOR THE VISUAL ARTS	10,248	10,248
151.000000000151097224 - LEIGH YAWKEY WOODSON MUSEUM	29,377	29,377
151.000000000151097234 - MAIN STREET PROGRAM	26,591	26,591
	207,976	207,976

FUND BALANCE HISTORY AND PROJECTIONS:

2020 Projected	\$98,797
2019	\$76,882
2018	\$41,458
2017	\$45,345
2016	\$93,087
2015	\$82,126
2014	\$89,436
2013	\$130,525

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2021	\$444,133	(\$326,640)	-42.38%
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%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2021	\$510,000	(\$370,000)	-42.05%
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%

PUBLIC ACCESS CABLE FUND

MISSION:

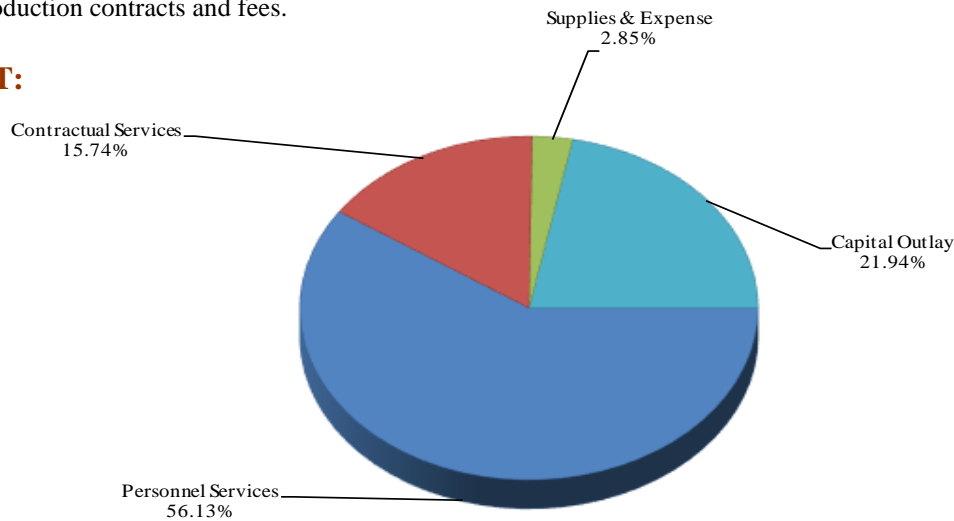
To provide the local community a means of expression through access via television and internet video. Freedom of speech, expression, ideas, personalities, and events shall be promoted to the greatest extent possible consistent with local recognized standards, available resources, guidelines and policies 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									
	2019		2020		2021			2022	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted	
Personnel Services	\$ 44,808	\$ 44,492	\$ 42,043	\$ 42,043	\$ 37,358	\$ 46,088	\$ 46,088	\$ 46,088	
Contractual Services	7,450	1,678	8,690	8,690	2,500	6,205	6,205	12,200	
Supplies & Expense	1,801	823	2,210	2,210	1,000	2,210	2,210	2,210	
Fixed Charges	333	282	-	-	-	-	-	-	
Capital Outlay	14,523	15,223	17,000	17,000	5,000	17,000	17,000	17,000	
Total Expenses	\$ 68,914	\$ 62,498	\$ 69,943	\$ 69,943	\$ 45,858	\$ 71,503	\$ 71,503	\$ 77,498	
Licenses/Permits	\$ 55,000	\$ 57,000	\$ 63,233	\$ 63,233	\$ 63,233	\$ 64,793	\$ 64,793	\$ 70,788	
Miscellaneous	-	11,978	6,710	6,710	12,700	-	-	-	
Other Financing Sources	16,043	10,000	-	-	-	6,710	6,710	6,710	
Total Revenues	\$ 71,043	\$ 78,978	\$ 69,943	\$ 69,943	\$ 75,933	\$ 71,503	\$ 71,503	\$ 77,498	

PUBLIC ACCESS CABLE FUND

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The 2022 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:

2021 Projected	\$50,120
2020	\$20,045
2019	\$3,567
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
2022	\$77,498	\$7,555	10.80%
2021	\$69,943	(\$5,061)	-6.75%
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%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2022	\$77,498	\$7,555	10.80%
2021	\$69,943	\$1,868	2.74%
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%

RECYCLING FUND

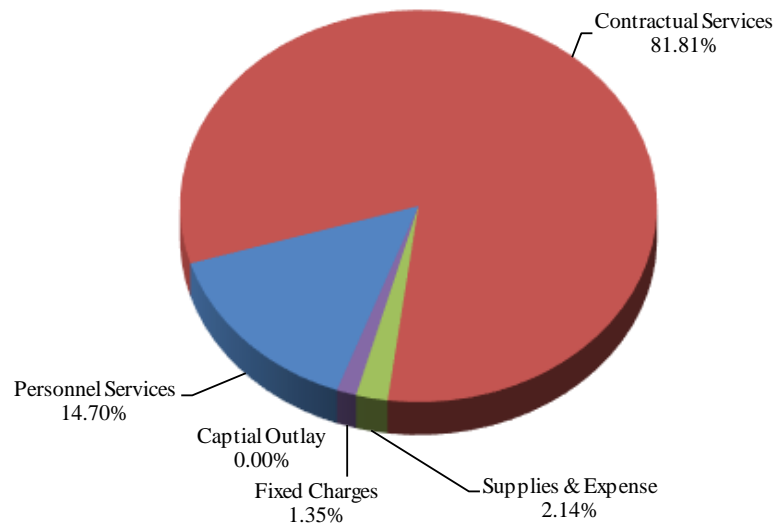
MISSION:

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

	2019		2020			2021			2022	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted		
Personnel Services	\$ 90,901	\$ 115,173	\$ 117,202	\$ 117,202	\$ 118,555	\$ 114,305	\$ 114,305	\$ 114,305		
Contractual Services	546,605	642,609	567,260	567,260	648,435	618,260	\$ 618,260	618,260		
Supplies & Expense	16,405	9,194	16,645	16,645	11,645	16,645	\$ 16,645	16,645		
Fixed Charges	9,000	9,000	10,500	10,500	10,500	10,500	\$ 10,500	10,500		
Total Expenses	\$ 662,911	\$ 775,976	\$ 711,607	\$ 711,607	\$ 789,135	\$ 759,710	\$ 759,710	\$ 759,710		
Taxes	\$ 517,451	\$ 562,744	\$ 564,007	\$ 564,007	\$ 564,007	\$ 611,910	\$ 586,910	\$ 586,910		
Intergovt Charges	147,017	147,177	147,000	147,000	147,100	147,000	147,000	147,000		
Miscellaneous	848	936	600	600	200	800	800	800		
Other Financing Sources	20,000	65,000	-	-	77,828	-	-	-		
Total Revenues	\$ 685,316	\$ 775,856	\$ 711,607	\$ 711,607	\$ 789,135	\$ 759,710	\$ 734,710	\$ 734,710		

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:

2021 Projected	(\$40,846)
2020	(\$17,529)
2019	\$8,314
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
2022	\$777,460	\$17,750	2.34%
2021	\$759,710	\$48,103	6.76%
2020	\$711,607	\$963	0.14%
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%

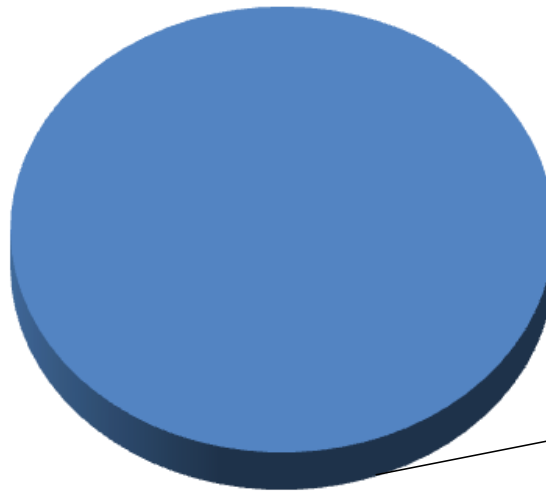
YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2022	\$147,300	(\$500)	-0.34%
2021	\$147,800	\$200	0.14%
2020	\$147,600	(\$300)	-0.20%
2019	\$147,900	(\$736)	-0.50%
2018	\$148,636	\$0	0.00%
2017	\$148,636	\$636	0.43%
2016	\$148,000	(\$300)	-0.20%
2015	\$148,300	(\$274)	-0.18%
2014	\$148,574	\$274	0.19%
2013	\$148,300	\$10,309	7.47%

EMS FUND

MISSION:

This fund provides training funds for EMS related activities.

BUDGET:



Supplies and Expenses
100.00%

BUDGET SUMMARY									
	2019		2020		2021			2022	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommend	Adopted	
Supplies and Expenses	\$ 9,451	\$ 10,543	\$ 10,500	\$ 10,500	\$ 2,000	\$ 11,000	\$ 11,000	\$ 11,000	
Total Expenses	\$ 9,451	\$ 10,543	\$ 10,500	\$ 10,500	\$ 2,000	\$ 11,000	\$ 11,000	\$ 11,000	
Intergvtl Grants & Aids	\$ 9,413	\$ 7,684	\$ 10,500	\$ 10,500	\$ 2,000	\$ 11,000	\$ 11,000	\$ 11,000	
Total Revenues	\$ 9,413	\$ 7,684	\$ 10,500	\$ 10,500	\$ 2,000	\$ 11,000	\$ 11,000	\$ 11,000	

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

Wisconsin state aids offset EMS related costs.

FUND BALANCE HISTORY AND PROJECTIONS:

2021 Projected	\$37,150
2020	\$37,150
2019	\$40,009
2018	\$40,047
2017	\$33,336
2016	\$25,906
2015	\$17,745
2014	\$11,237
2013	\$53,257
2012	\$48,565

BUDGETARY HISTORY:

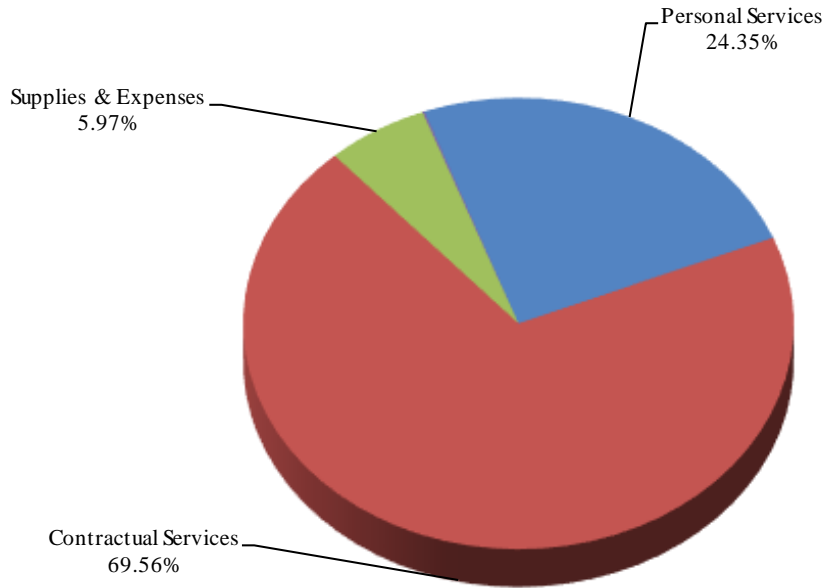
YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2022	\$11,000	\$500	4.76%
2021	\$10,500	\$500	5.00%
2020	\$10,000	\$600	6.38%
2019	\$9,400	\$400	4.44%
2018	\$9,000	(\$2,000)	-18.18%
2017	\$11,000	\$2,000	22.22%
2016	\$9,000	\$4,000	80.00%
2015	\$5,000	new fund	

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2022	\$11,000	\$500	4.76%
2021	\$10,500	\$500	5.00%
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	new fund	

400 BLOCK RIVERLIFE FUND

MISSION:

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



BUDGET:

BUDGET SUMMARY									
	2019	2020	2021			2022			
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted	
Personal Services	\$ 19,011	\$ 18,661	\$ 19,000	\$ 19,000	\$ 25,000	\$ 20,789	\$ 20,789	\$ 20,789	
Contractual Services	18,958	3,440	44,500	44,500	22,300	59,400	59,400	59,400	
Supplies & Expenses	2,300	4,514	39,400	39,400	8,300	5,100	5,100	5,100	
Building Materials	-	117	100	100	-	100	100	100	
Total Expenses	\$ 40,269	\$ 26,732	\$ 103,000	\$ 103,000	\$ 55,600	\$ 85,389	\$ 85,389	\$ 85,389	
Public Charges for Services	\$ 13,203	\$ 9,192	\$ 16,000	\$ 16,000	\$ 2,500	\$ 16,000	\$ 16,000	\$ 16,000	
Transfers From Other Funds	36,772	50,899	52,755	52,755	52,755	54,047	54,047	54,047	
Total Revenues	\$ 49,975	\$ 60,091	\$ 68,755	\$ 68,755	\$ 55,255	\$ 70,047	\$ 70,047	\$ 70,047	

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

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

FUND BALANCE HISTORY AND PROJECTIONS:

2021 Projected	\$183,806
2020	\$184,151
2019	\$150,792
2018	\$126,369
2017	\$58,577
2016	\$6,684
2015	\$3,595

BUDGETARY HISTORY:

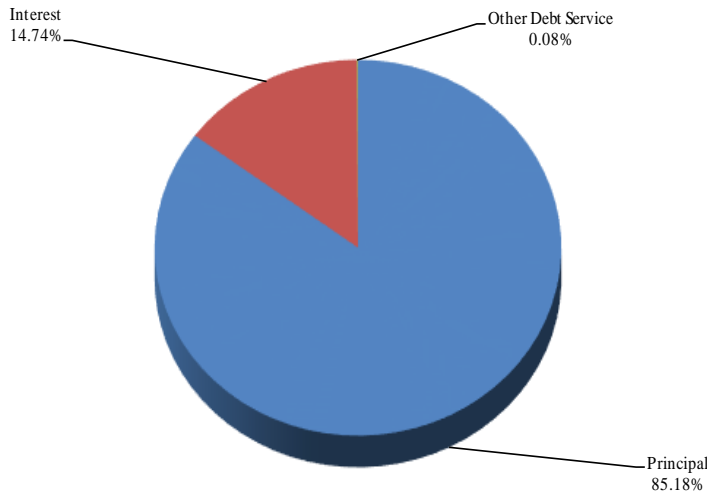
YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2022	\$85,389	(\$17,611)	-17.10%
2021	\$103,000	\$53,000	106.00%
2020	\$50,000	(\$10,000)	-16.67%
2019	\$60,000	\$10,000	20.00%
2018	\$50,000	\$0	0.00%
2017	\$50,000	(\$10,000)	-16.67%
2016	\$60,000	\$25,000	71.43%
2015	\$35,000	\$83,719	
2014	\$0 new fund		

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2022	\$70,047	\$1,292	1.88%
2021	\$68,755	\$18,755	37.51%
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 SUMMARY

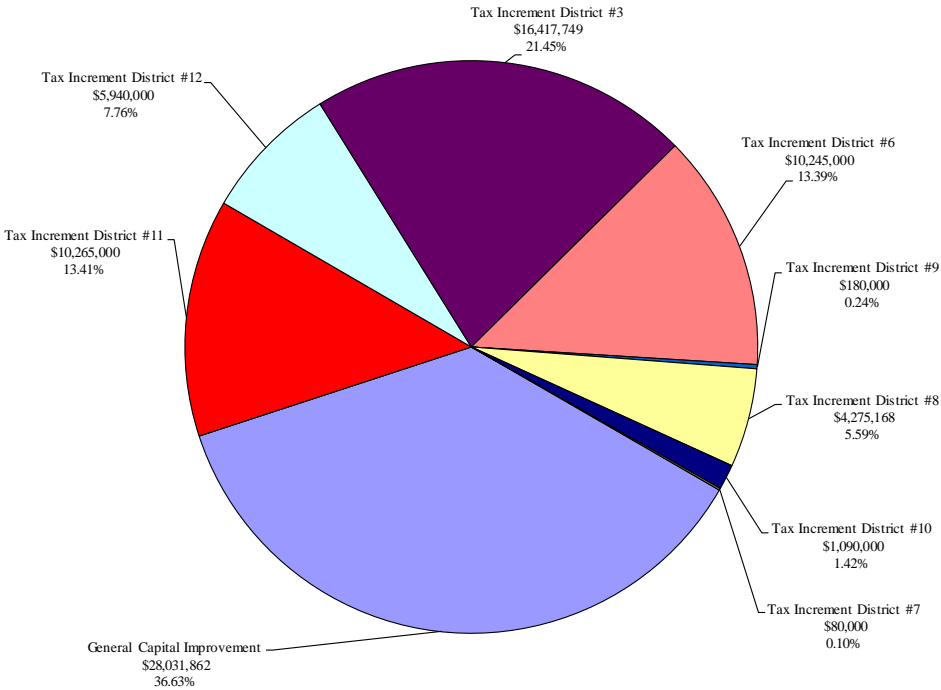
	2019		2020		2021			2022	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted	
Principal	\$ 9,436,314	\$ 16,780,120	\$ 9,740,029	\$ 9,970,029	\$ 20,158,080	\$ 10,465,000	\$ 10,465,000	\$ 10,465,000	
Interest	2,079,668	2,267,674	2,088,005	2,066,012	2,062,842	1,810,959	1,810,959	1,810,959	
Other Debt Service	99,268	40,209	10,000	10,000	33,459	10,000	10,000	10,000	
Total Expenses	\$ 11,615,250	\$ 19,088,003	\$ 11,838,034	\$ 12,046,041	\$ 22,254,381	\$ 12,285,959	\$ 12,285,959	\$ 12,285,959	
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	70,266	1,370	3,000	3,000	699	125	125	125	
Premium on Debt Issued	256,033	165,291	-	-	193,591	-	-	-	
Transfers from Other Funds	7,045,231	14,287,451	7,744,965	7,744,965	18,076,874	7,950,082	7,950,082	7,950,082	
Total Revenues	\$ 11,494,529	\$ 18,577,112	\$ 11,870,965	\$ 11,870,965	\$ 22,394,164	\$ 12,073,207	\$ 12,073,207	\$ 12,073,207	

BUDGET HIGHLIGHTS: The Debt Service Fund provides for all debt payments except debt obligations of the Water and Sewer Fund. Revenues from other sources represent transfers from other funds including the Tax Increment Districts for payment of their portion of the debt. The City historically issues approximately \$2.5-\$3 million of general obligation debt for infrastructure. This debt planning has allowed the debt service levy to remain steady at \$4.1 million. The Fire Station combined with the increased 2022 issuance will increase future levy requirements by \$150,000 in 2023 and another \$50,000 in 2024.

ANNUAL RETIREMENT OF EXISTING- NON REVENUE BOND DEBT:

Year	Principal	Interest	Total
2022	10,465,000	1,821,269	12,286,269
2023	9,790,000	1,485,899	11,275,899
2024	9,455,000	1,237,773	10,692,773
2025	9,195,000	1,006,118	10,201,118
2026	7,419,779	830,238	8,250,017
2027	5,190,000	654,026	5,844,026
2028	5,010,000	530,629	5,540,629
2029	4,860,000	414,673	5,274,673
2030	4,275,000	308,226	4,583,226
2031	3,225,000	221,238	3,446,238
2032	1,575,000	165,849	1,740,849
2033	1,560,000	128,900	1,688,900
2034	1,430,000	93,798	1,523,798
2035	1,455,000	59,916	1,514,916
2036	790,000	32,745	822,745
2037	270,000	19,113	289,113
2038	280,000	11,550	291,550
2039	280,000	3,850	283,850
\$	76,524,779	\$ 9,025,810	\$ 85,550,589

EXISTING DEBT BY PURPOSE:



DEBT SERVICE FUND

SUMMARY OF DEBT CHANGES

	General Obligation Bonds	General Obligation Notes	Wisconsin State Trust Fund Loans	Other Debt	Total City General Obligation Debt	Water/Sewer Revenue Bonds	Total
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		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	\$ 6,600,000	\$ 84,424,305	\$ 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		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	\$ 14,610,000	\$ 81,137,933	\$ 15,235,000	\$ 96,372,933
2019 Projected Additions:							
Water and Sewer Projects					\$ -	\$ 9,225,000	\$ 9,225,000
Fire Station and Evidence S	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)
BALANCE 12/31/2019	\$ 31,270,000	\$ 37,989,779	\$ -	\$ 14,610,000	\$ 83,869,779	\$ 23,615,000	\$ 107,484,779
2020 Additions:							
Capital Improvement Plan		5,390,000			5,390,000		5,390,000
TID #6			2,986,000		2,986,000		2,986,000
Taxable GO Refunding Bon	6,625,000			(6,600,000)	25,000		25,000
2020 Retirements	(2,710,000)	(7,770,000)			(10,480,000)	(6,275,000)	(16,755,000)
BALANCE 12/31/2020	\$ 35,185,000	\$ 35,609,779	\$ 2,986,000	\$ 8,010,000	\$ 81,790,779	\$ 17,340,000	\$ 99,130,779
2020 Additions:							
Refinancing			(2,986,000)	(8,010,000)	(10,996,000)		
2021A Notes		5,495,000			5,495,000		
2021 B Bonds	9,695,000				9,695,000		9,695,000
2021 Retirements	(2,685,000)	(6,775,000)			(9,460,000)	\$ (1,270,000)	\$ (10,730,000)
BUDGET BALANCE 12/31/20	\$ 42,195,000	\$ 34,329,779	\$ -	\$ -	\$ 76,524,779	\$ 16,070,000	# \$ 98,095,779
2022 Budget additions:							
Capital Improvement Plan		\$ 4,883,260			4,883,260		4,883,260
TID #12		3,600,000			3,600,000		3,600,000
2022 Retirements	(3,230,000)	(7,235,000)			(10,465,000)	\$ (1,315,000)	\$ (11,780,000)
BUDGET BALANCE 12/31/20	\$ 38,965,000	\$ 35,578,039	\$ -	\$ -	\$ 74,543,039	\$ 14,755,000	# \$ 94,799,039

Clean Water and Safe Drinking Water Loans omitted because numbers will change due to active draw status

COMPUTATION OF DEBT LIMIT:

	December 31, 2016	December 31, 2017	December 31, 2018	December 31, 2019	December 31, 2020	December 31, 2021	December 31, 2022
Equalized Valuation	\$ 2,608,454,000	\$ 2,764,682,800	\$ 2,896,505,400	\$ 3,075,863,100	\$ 3,345,281,800	\$ 3,265,016,200	\$ 3,330,316,524 *
	5%	5%	5%	5%	5%	5%	5%
Total Allowable Debt	\$132,796,440	\$131,692,465	\$130,422,730	\$138,234,140	\$167,264,090	\$163,250,810	\$166,515,826
Outstanding Debt	\$ 75,079,604	\$ 84,424,305	\$ 81,137,933	\$ 83,869,779	\$ 81,790,779	\$ 76,524,779	\$ 74,543,039
Legal Debt Margin	\$84,857,865	\$75,318,890	\$55,343,126	\$60,409,835	\$85,473,311	\$86,726,031	\$91,972,787
Debt Utilized	36.10%	42.81%	57.57%	56.30%	48.90%	46.88%	44.77%

*2022 IS AN ESTIMATE

DEBT SERVICE FUND

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2022	\$12,285,959	\$447,925	3.78%
2021	\$11,838,034	(\$619,761)	-4.98%
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%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2022	\$7,950,207	\$202,242	2.61%
2021	\$7,747,965	(\$114,546)	-1.46%
2020	\$7,862,511	\$1,320,069	20.18%
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%

YEAR	TAX LEVY	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2022	\$4,123,000	\$0	0.00%
2021	\$4,123,000	\$0	0.00%
2020	\$4,123,000	\$0	0.00%
2019	\$4,123,000	\$0	0.00%
2018	\$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%

FUTURE LEVY REQUIREMENTS:

2022 \$4,123,000
 2023 \$4,273,000
 2024 \$4,323,000

**CONSOLIDATED EXPENDITURES AND REVENUES - CAPITAL PROJECTS FUNDS
2022 BUDGET**

	CAPITAL PROJECTS FUND	CENTRAL CAPITAL PURCHASING FUND	TID #3 FUND	TID #6 FUND
CONTRACTUAL SERVICES	65,000	-	5,150	4,150
SUPPLIES & EXPENSE	-	-	30,000	-
DEBT SERVICE	-	-	-	-
GRANTS, CONTRIBUTIONS & OTHER	-	-	-	-
CAPITAL OUTLAY	9,660,764	597,054	-	-
OTHER FINANCING USES	-	-	2,977,785	2,881,998
TOTAL	\$ 9,725,764	\$ 597,054	\$ 3,012,935	\$ 2,886,148
GENERAL PROPERTY TAXES	994,708	597,054	-	-
OTHER TAXES	-	-	3,263,855	3,861,942
INTERGOVERNMENTAL GRANTS & AID	3,425,496	-	-	-
PUBLIC CHARGES FOR SERVICES	144,590	-	-	-
MISCELLANEOUS REVENUE	-	-	103,101	16,905
OTHER FINANCING SOURCES	5,160,970	-	-	-
TOTAL	\$ 9,725,764	\$ 597,054	\$ 3,366,956	\$ 3,878,847

TID #7 FUND	TID #8 FUND	TID #9 FUND	TID #10 FUND	TID #11 FUND	TID #12 FUND	TOTAL
4,150	18,000	2,150	3,150	16,650	55,150	173,550
-	-	-	-	-	-	30,000
15,120	-	-	-	-	-	15,120
-	270,000	-	-	785,000	2,330,529	3,385,529
-	-	-	-	350,000	2,957,500	13,565,318
436,559	702,170	62,580	143,723	1,018,836	121,265	8,344,916
\$ 455,829	\$ 990,170	\$ 64,730	\$ 146,873	\$ 2,170,486	\$ 5,464,444	\$ 25,514,433
-	-	-	-	-	-	-
-	-	-	-	-	-	1,591,762
1,525,946	871,831	18,504	425,754	1,729,617	323,800	12,021,248
-	-	-	-	-	-	3,425,496
-	-	-	-	-	-	144,590
-	14,303	26,007	-	200	-	160,516
-	-	-	-	-	3,994,959	9,155,929
\$ 1,525,946	\$ 886,134	\$ 44,510	\$ 425,754	\$ 1,729,817	\$ 4,318,759	\$ 26,499,541

CAPITAL PROJECTS FUND

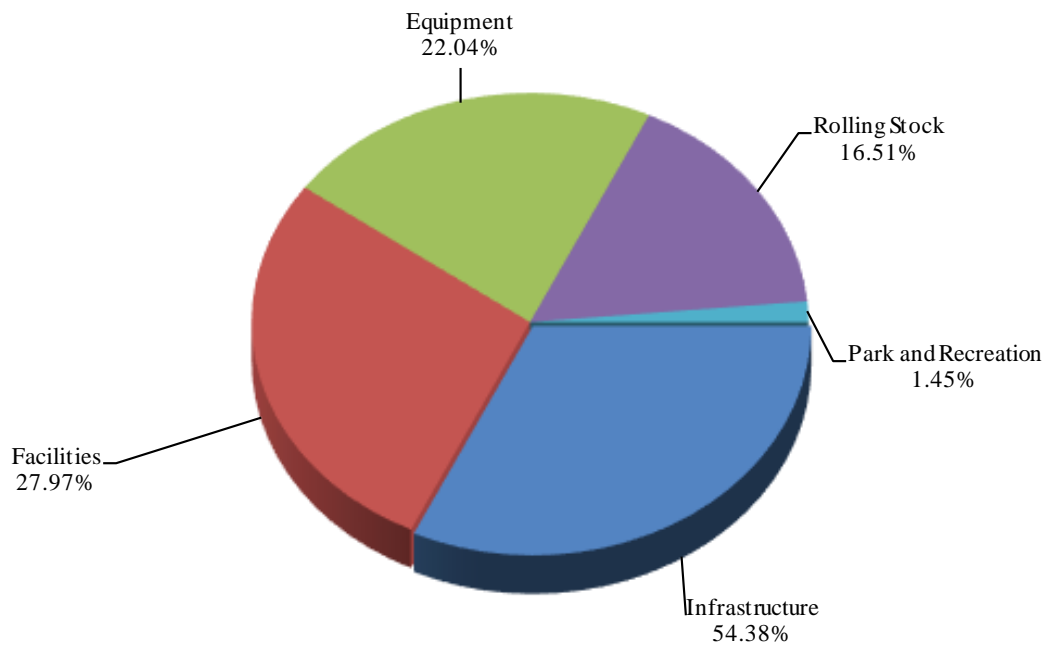
MISSION:

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:



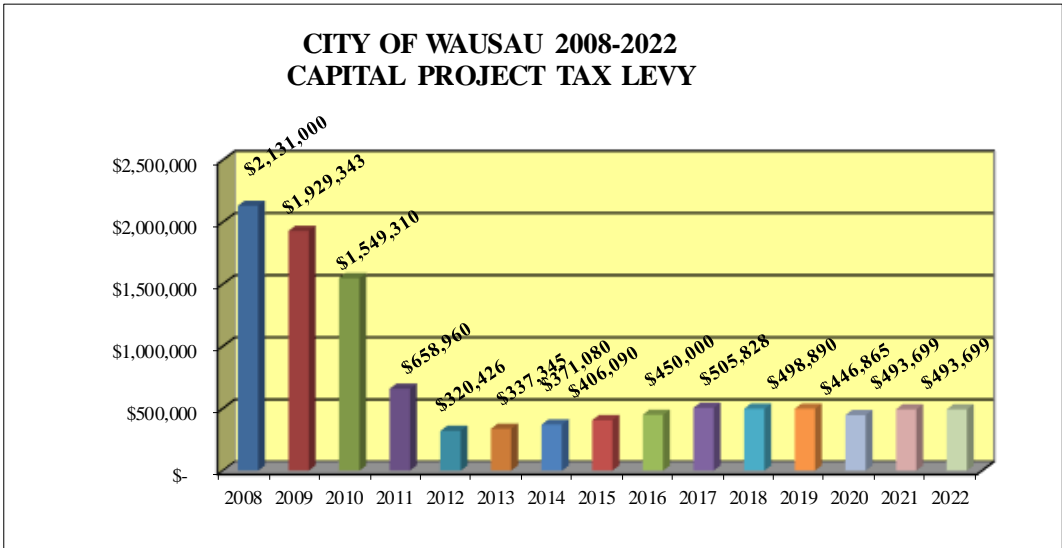
BUDGET SUMMARY

	2019		2020		2021			2022	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted	
Contractual Services	\$ 32,912	\$ 2,200	\$ -	\$ 44,743	\$ 40,000	\$ 65,000	65,000	\$ 65,000	
Debt Service	50,449	23,610	-	-	29,829	-	-	-	
Capital Outlay	9,315,413	5,622,458	4,295,499	6,020,941	5,172,187	11,105,356	9,611,540	9,660,764	
Other Financing Uses	522,200	-	-	-	-	-	-	-	
Total Expenses	\$ 9,920,974	\$ 5,648,268	\$ 4,295,499	\$ 6,065,684	\$ 5,242,016	\$ 11,170,356	\$ 9,676,540	\$ 9,725,764	
Taxes	\$ 498,890	\$ 446,865	\$ 493,699	\$ 493,699	\$ 493,699	493,699	493,699	994,708	
Intergovtl Grants/Aids	137,391	119,192	857,800	857,800	225,200	2,608,579	2,938,982	3,425,496	
Public Charges	328,909	260,671	230,000	230,000	230,000	143,289	143,289	144,590	
Intergovtl Charges	157,279	-	-	-	-	-	-	-	
Miscellaneous	109,130	161,629	22,000	22,000	30,600	-	-	-	
Other Financing Sources	7,440,248	3,634,355	2,692,000	-	-	7,924,789	6,100,570	5,160,970	
Total Revenues	\$ 8,671,847	\$ 4,622,712	\$ 4,295,499	\$ 1,603,499	\$ 979,499	\$ 11,170,356	\$ 9,676,540	\$ 9,725,764	

CAPITAL PROJECTS FUND

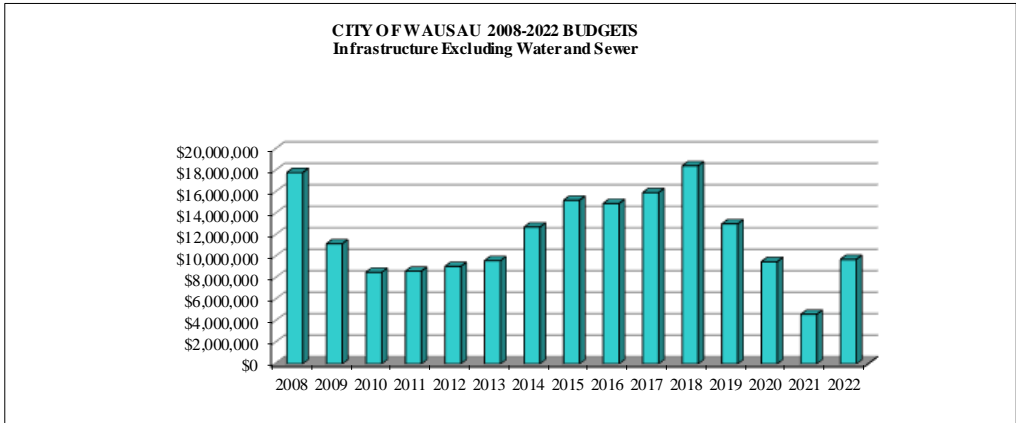
**CITY OF WAUSAU
2022 CAPITAL PROGRAM BY FUNDING SOURCE**

PROJECT DESCRIPTION	DEPT	Project Costs	Local Funds	Grants		GO CIP	
				ARPA	Fund Balance	Notes/Bonds	
Infrastructure							
WIS DOT Projects	DPW	\$ 550,000					\$ 550,000
Street Improvements	DPW	1,271,300					1,271,300
Asphalt Overlay	DPW	275,000					275,000
Sidewalk Projects	DPW	150,000					150,000
Storm Sewer	DPW	373,500					373,500
Street Lighting	DPW	25,000					25,000
Other Capital Improvements	DPW	470,000					470,000
Total Infrastructure		<u>\$ 3,114,800</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,114,800</u>
Facilities							
Airport Door Replacement	Airport	\$ 185,000	\$ 18,500	\$ 166,500			
Airport Terminal FBO Building	Airport	1,000,000		1,000,000			
Fleet Facility	DPW	1,150,000					1,150,000
DPW Office Remodel	DPW	30,000	30,000				
Parking Improvements	DPW	280,000					280,000
PD Parking Lot Fencing	Police	75,000	75,000				
Total Facilities		<u>\$ 2,720,000</u>	<u>\$ 123,500</u>	<u>\$ 1,166,500</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,430,000</u>
Equipment and Technology							
Financial HR ERP Software Replacement	CCITC	\$ 1,689,469					\$ 1,689,469
Data Center Refresh	CCITC	128,000	128,000				
Core Switch Replacement	CCITC	50,000			50,000		
CISCO Switch Replacements	CCITC	23,100	23,100				
Internet Firewall Replacement	CCITC	33,800			33,800		
Resuscitation Impr & Patient Movement	Fire	66,692	36,089	30,603			
Athletic Park Scoreboard Replacement	Parks	50,000	50,000				
Public Access Server for Closed Caption	Public Access	49,224			49,224		
Transit Technology Projects	Transit	53,529		53,529			
Total Equipment		<u>\$ 2,143,814</u>	<u>\$ 237,189</u>	<u>\$ 84,132</u>	<u>\$ 133,024</u>	<u>\$ -</u>	<u>\$ 1,689,469</u>
Rolling Stock							
Bus Replacement	Transit	\$ 1,388,550		\$ 1,110,840		\$ 277,710	
Park Rolling Stock	Parks	217,600	217,600				
Total Rolling Stock		<u>\$ 1,606,150</u>	<u>\$ 217,600</u>	<u>\$ 1,110,840</u>	<u>\$ -</u>	<u>\$ 277,710</u>	<u>\$ -</u>
Park and Recreation Areas							
Tennis Court Year 1	Parks	\$ 60,000	\$ 60,000				
Drinking Fountain Replacement	Parks	81,000			81,000		
Total Parks/Recreation		<u>\$ 141,000</u>	<u>\$ 60,000</u>	<u>\$ -</u>	<u>\$ 81,000</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL CAPITAL COSTS		<u>\$ 9,725,764</u>	<u>\$ 638,289</u>	<u>\$ 2,361,472</u>	<u>\$ 214,024</u>	<u>\$ 277,710</u>	<u>\$ 6,234,269</u>
				Transit 2022 Levy Reallocation	(889,892-388,882)		(501,009)
				ARPA Revenue Loss Allocation			(850,000)
				Fleet Facility			
				2022 Borrowing			<u>\$ 4,883,260</u>



The levy permanently allocated to Capital Projects remains at \$493,699 in addition in 2022 \$501,009 of Transit levy will be applied to reduce our reliance on debt issuance. This allocation is available because transit qualified for additional federal CARES funds.

Below is a historic review of the capital plan excluding Water and Sewer Utility Projects from 2008 to 2021. 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.



CAPITAL PROJECTS FUND

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2022	\$9,725,764	\$5,430,265	126.42%
2021	\$4,295,499	\$766,257	21.71%
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%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2022	\$8,731,056	\$4,929,256	129.66%
2021	\$3,801,800	\$553,223	17.03%
2020	\$3,248,577	(\$4,521,699)	-58.19%
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%

PROJECT RANKINGS:

CAPITAL IMPROVEMENT PROGRAM 2022 CIPC RECOMMENDATION TO FINANCE							AVERAGE RANKING
Funded Capital Requests	Dept	PROJECT	Other Funds	Funding Description	CIP REQUEST		
Corporate Hangar #3 Door Replacement	Arprt	\$185,000	\$166,500	90% FAA funding	\$18,500		103
Financial/HR System Rplcmt Yr 1	CCIT-Finance	\$1,689,469	\$1,689,469	Alternative Financing-Possible Borrowing	\$0		100
Fleet Facility Yr 1	DPW-Streets	\$1,150,000	\$1,150,000	Alternative Financing-Possible Borrowing	\$0		100
Bus Replacements	Transit	\$1,388,550	\$1,388,550	80% State funding & Fund Balance	\$0		95
Internet Firewall Replacment	CCIT	\$33,800	\$33,800	ARPA \$ - Cyber Security	\$0		95
Resuscitation Impr & Patient Movement	Fire	\$66,692	\$30,603	AG Grant	\$36,089		92
Fleet Management Sftr Yr 1	CCIT-MtrPl	\$0	\$0	Included in Financial Sftware Pkg	\$0		90
Core Switch Replacement	CCIT	\$50,000	\$50,000	ARPA \$ - Cyber Security	\$0		85
Data Center Refresh	CCIT	\$128,000			\$128,000		84
Terminal/FBO Buildings Upgrades	Arprt	\$1,000,000	\$1,000,000	FAA funding, Possible Fed Infrstrctr \$	\$0		83
Drinking Fountain Replacement	Parks	\$81,000			\$81,000		82
PD Parking Lot Fencing	Police	\$75,000			\$75,000		80
Transit Technology Projects	Transit	\$53,529	\$53,529		\$0		79
CISSCO Switch Replacements Yr 1	CCIT	\$23,100	\$23,100		\$0		75
DPW Office Remodel	DPW- FacMaint	\$30,000			\$30,000		71
Athletic Park Scoreboard Replacement	Parks	\$50,000			\$50,000		69
Tennis Court Replacement Yr1	Parks	\$60,000			\$60,000		68
CIP Funded Subtotal		\$6,064,140	\$5,585,551		\$478,589		

NOT Funded Capital Requests	Dept	PROJECT	Other Funds	Funding Description	CIP REQUEST	RANKING
City Hall - Concrete Repairs	DPW-FacMaint	\$50,000			\$50,000	66
Skate Park Renovation	Parks	\$200,000		Possible Grant Funding	\$200,000	66
Sylvan Hill Parking Lot Reconstruction	Parks	\$130,000			\$130,000	59
Council Room Upgrades	CCIT-Council	\$130,000			\$130,000	51
CIP Not Funded Subtotal		\$510,000	\$0		\$510,000	

CIP Requests Total	Subttl Projects	\$6,574,140	\$5,585,551		\$988,589	-
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CENTRAL CAPITAL PURCHASING FUND

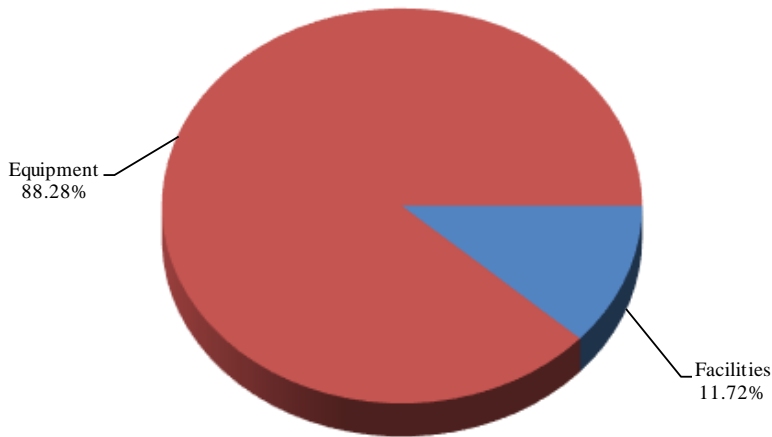
MISSION:

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								
	2019	2020	2021			2022		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Capital Outlay	\$ 370,311	\$ 503,975	\$ 572,404	\$ 749,602	\$ 623,404	\$ 597,054	\$ 597,054	\$ 597,054
Total Expenses	\$ 370,311	\$ 503,975	\$ 572,404	\$ 749,602	\$ 623,404	\$ 597,054	\$ 597,054	\$ 597,054
Taxes	\$ 406,482	\$ 475,000	\$ 552,404	\$ 552,404	\$ 552,404	\$ 597,054	\$ 597,054	\$ 597,054
Intergovtl Grants/Aids	3,854	-	-	9,362	3,700	-	-	-
Miscellaneous	4,167	-	-	-	-	-	-	-
Other Financing Sources	-	68,000	-	-	-	-	-	-
Total Revenues	\$ 414,503	\$ 543,000	\$ 552,404	\$ 561,766	\$ 556,104	\$ 597,054	\$ 597,054	\$ 597,054

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

CENTRAL CAPITAL PURCHASING FUND

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. In 2022 a provision for Engineering related equipment has been established.

BUDGET BY DEPARTMENT:

	2022	2021	2020	2019	2018
General Government	\$ 78,000	\$ 55,000	\$ 55,000	\$ 27,000	\$ 30,000
CCITC	151,000	151,000	151,000	151,000	144,000
Police	173,054	161,404	119,500	109,482	35,530
Fire	55,000	55,000	55,000	34,000	24,000
Transportation	30,000	20,000	-	-	-
Parks	110,000	110,000	110,000	105,000	114,750
	\$ 597,054	\$ 552,404	\$ 490,500	\$ 426,482	\$ 348,280

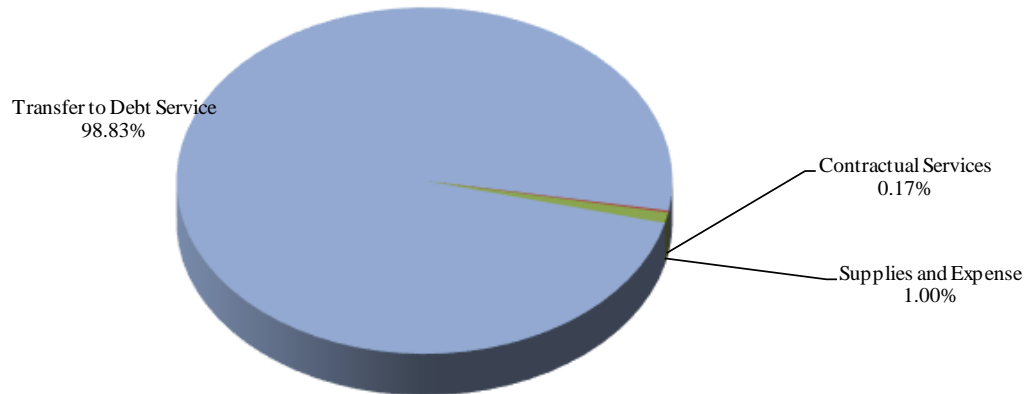
BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2022	\$597,054	\$24,650	4.31%
2021	\$572,404	\$81,904	16.70%
2020	\$490,500	\$64,018	15.01%
2019	\$426,482	\$78,202	22.45%
2018	\$348,280	\$92,980	36.42%
2017	\$255,300	\$36,500	16.68%
2016	\$218,800	New Fund	

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2022	\$0	\$0	0.00%
2021	\$0	\$0	0.00%
2020	\$0	\$0	0.00%
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

BUDGET:



BUDGET SUMMARY								
	2019	2020	2021			2022		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Contractual Services	\$ 120,837	\$ 39,475	\$ 5,150	\$ 5,150	\$ 12,750	\$ 5,150	\$ 5,150	\$ 5,150
Supplies and Expense	92,554	103,609	30,000	30,000	30,000	30,000	30,000	30,000
Debt Service	-	19,755	-	-	-	-	-	-
Grants, Contributions & Donations	2,190,767	-	50,000	50,000	-	-	-	-
Capital Outlay	2,183,014	3,142,590	40,000	146,810	152,164	-	-	-
Transfer to Debt Service	3,253,789	4,502,699	2,680,994	2,680,994	2,680,994	2,977,785	2,977,785	2,977,785
Total Expenses	\$ 7,840,961	\$ 7,808,128	\$ 2,806,144	\$ 2,912,954	\$ 2,875,908	\$ 3,012,935	\$ 3,012,935	3,012,935
Tax Increment	\$ 2,865,061	\$ 2,977,249	\$ 3,269,182	\$ 3,269,182	\$ 3,214,242	\$ 2,990,483	\$ 2,990,483	\$ 3,263,855
Intergovernmental Grants and Aids	-	559,500	-	-	170,000	-	-	-
Miscellaneous Revenue	228,230	168,967	67,400	67,400	62,966	103,101	103,101	103,101
Transfer from Other Funds	1,119,579	2,458,281	-	-	-	-	-	-
Total Revenues	\$ 4,212,870	\$ 6,163,997	\$ 3,336,582	\$ 3,336,582	\$ 3,447,208	\$ 3,093,584	\$ 3,093,584	\$ 3,366,956

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The budget includes administrative costs and debt retirement.

TAX INCREMENT DISTRICT NUMBER THREE FUND

DISTRICT FUTURE OBLIGATIONS:
The District is currently retiring ten debt issues.

	Original Amount		Balance 12/31/2021
	Borrowed	Repaid	
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	1,580,447	-
2012A General Obligation Note - Taxable	2,725,000	2,425,000	300,000
2012B General Obligation Note Refunding	6,280,000	6,280,000	-
2014B General Obligation Bonds	1,185,000	415,000	770,000
2015B General Obligation Bonds	1,420,000	395,000	1,025,000
2015C General Obligation Bonds - Taxable	2,655,000	710,000	1,945,000
2016B General Obligation Bond	3,315,000	655,000	2,660,000
2016C Taxable Note	2,556,832	1,578,862	977,970
2017B General Obligation Bond	6,405,000	1,090,000	5,315,000
2020D Promissory Note	1,175,000	110,000	1,065,000
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>\$ 79,818,489</u>	<u>\$ 63,400,740</u>	<u>\$ 16,417,749</u>

Schedule of Maturities			
Year	Principal	Interest	Total
2022	2,483,498	494,287	2,977,785
2023	1,458,498	431,750	1,890,248
2024	1,500,571	392,295	1,892,866
2025	1,535,403	350,844	1,886,247
2026	2,934,779	309,928	3,244,707
2027	1,365,000	177,180	1,542,180
2028	1,410,000	135,370	1,545,370
2029	1,445,000	91,970	1,536,970
2030	1,375,000	48,601	1,423,601
2031	910,000	13,650	923,650
	<u>16,417,749</u>	<u>2,445,875</u>	<u>18,863,624</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%
2020	145,034,800	1.35%
2021	154,854,600	6.77%

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 disbursed \$372,463 in loans under this agreement. When the project failed to proceed due to lack of developer financing; the City negotiated with the existing developer and their contractors to release all claims to allow the project to restart.

In 2019 the City entered into a development agreement with Riverlife Wausau LLC, to complete the riverfront apartment complex. The City agreed to complete the Fulton Street extension and related utilities. In addition, the City agreed to provide a forgivable loan equal to the land acquisition price of \$242,232 and a tax increment grant made in two annual installments based upon 49% of the annual increment up to the cumulative maximum amount 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 the elimination of the negative fund balance by 2023 and 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	Administrative, 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	\$2,218,834
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
2019	\$3,253,789	\$92,553	\$2,190,767	\$2,303,850		\$285,414		\$1,119,579	\$36,200	\$2,771,677		(\$3,628,089)	(\$618,929)
2020	\$3,589,286	\$1,036,777		\$3,182,065	\$1,235,573	\$432,586		\$1,222,708	\$626,257	\$2,646,873		(\$1,644,131)	(\$2,263,060)
ESTIMATED													
2021	\$2,680,994	\$42,750		\$152,164		\$800,335				\$2,580,791		\$505,218	(\$1,757,842)
2022	\$2,977,785	\$35,150				\$433,477				\$2,933,479		\$354,021	(\$1,403,821)
2023	\$1,890,248	\$35,000				\$390,376				\$2,800,000		\$1,265,128	(\$138,693)
2024	\$1,892,866	\$35,000				\$390,376				\$2,346,873		\$809,383	\$670,690
2025	\$1,886,247	\$35,000				\$390,376				\$2,346,873		\$816,002	\$1,486,692
2026	\$3,244,707	\$35,000				\$455,376				\$2,346,873		(\$477,458)	\$1,009,234
2027	\$1,542,180	\$35,000				\$390,376				\$2,346,873		\$1,160,069	\$2,169,303
2028	\$1,545,370	\$35,000				\$390,376				\$2,346,873		\$1,156,879	\$3,326,182
2029	\$1,536,970	\$35,000				\$390,376				\$2,346,873		\$1,165,279	\$4,491,461
2030	\$1,423,601	\$35,000				\$390,376				\$2,346,873		\$1,278,648	\$5,770,109
2031	\$923,650	\$35,000				\$390,376				\$2,346,873		\$1,778,599	\$7,548,708
	\$ 97,049,798	\$ 3,004,417	\$ 10,728,226	\$ 64,388,940	\$ 80,212,230	\$ 9,798,305	\$ 8,883,177	\$ 14,963,309	\$ 12,180,677	\$ 56,682,391			

TAX INCREMENT DISTRICT NUMBER SIX FUND

MISSION:

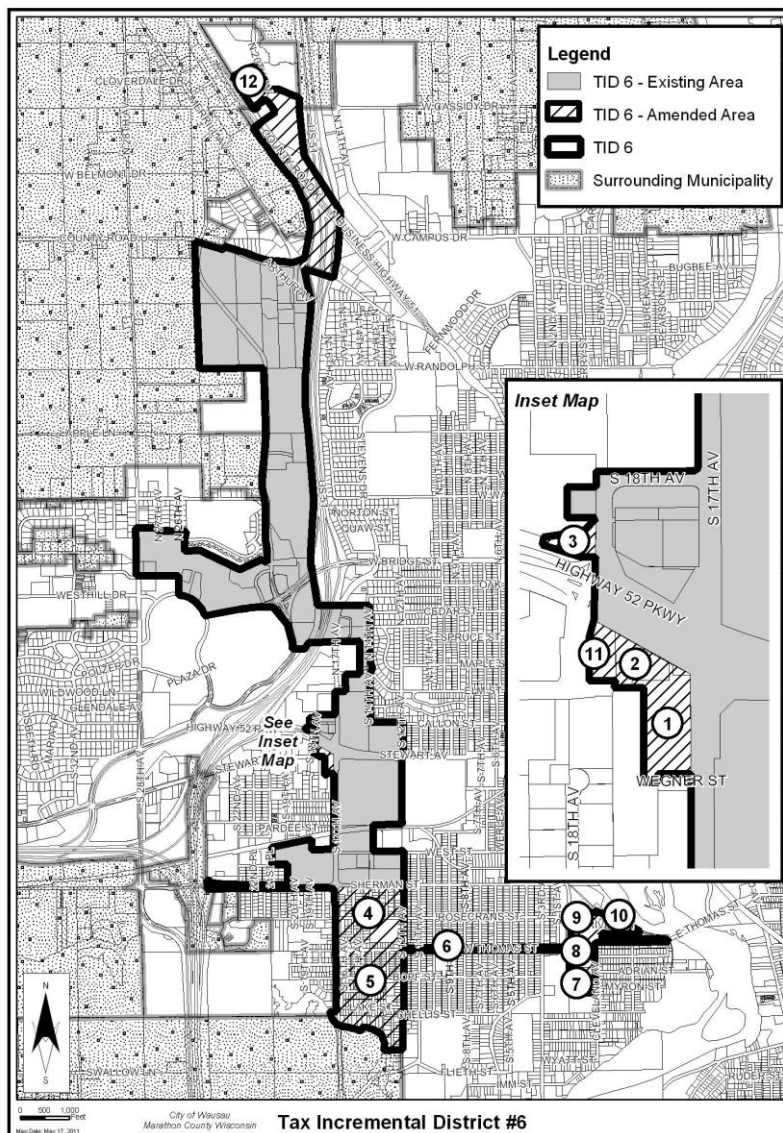
To fund public infrastructure within the District, and assist with development and redevelopment of the area which is located along the Interstate I-39 corridor with the northern border as County Road U and Thomas Street as the southern border.

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.

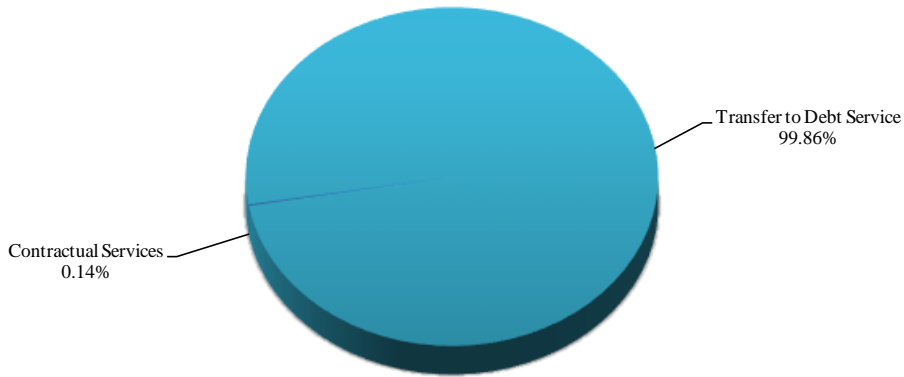
DISTRICT FACTS:

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									
	2019		2020		2021			2022	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted	
Contractual Services	\$ 240,706	\$ 85,442	\$ 4,800	\$ 4,800	\$ 68,000	\$ 4,150	\$ 4,150	\$ 4,150	
Debt Service	18,832	-	-	-	26,299	-	-	-	
Grants & Contributions	420,841	22,905	-	-	-	-	-	-	
Capital Outlay	7,266,338	2,411,454	-	-	205,850	-	-	-	
Transfer to Debt Service	2,149,665	2,690,722	3,203,445	3,203,445	5,633,926	2,881,998	2,881,998	2,881,998	
Total Expenses	\$ 10,096,383	\$ 5,210,523	\$ 3,208,245	\$ 3,208,245	\$ 5,934,075	\$ 2,886,148	\$ 2,886,148	\$ 2,886,148	
Taxes	\$ 2,862,341	\$ 2,914,375	\$ 3,029,783	\$ 3,029,783	\$ 3,127,716	\$ 3,480,773	\$ 3,480,773	\$ 3,861,942	
Governmental Grants & Aid:	-	-	-	-	-	-	-	-	
Public Charges	5,221	6,622	23,974	23,974	-	-	-	-	
Miscellaneous	337,429	16,982	13,000	13,000	25,165	16,905	16,905	16,905	
Other Financing Sources	3,257,742	2,986,000	-	-	1,882,260	-	-	-	
Total Revenues	\$ 6,462,734	\$ 5,923,979	\$ 3,066,757	\$ 3,066,757	\$ 5,035,141	\$ 3,497,678	\$ 3,497,678	\$ 3,878,847	

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The expenditure period of the district concluded in 2020. The balance of the district's life will be retiring debt and minor administrative efforts. The cash flow predicts excess increment on the last year of the district.

TAX INCREMENT DISTRICT NUMBER SIX FUND

DISTRICT OBLIGATIONS:

The District is currently retiring eight general obligation note issues.

	Original Amount		Balance 12/31/2021
	Borrowed	Repaid	
2005A General Obligation Note	\$1,539,475	\$1,539,475	\$0
2010A General Obligation Note	\$400,000	\$400,000	\$0
2011A General Obligation Note	\$1,244,970	\$1,244,970	\$0
2012B General Obligation Note	\$700,000	\$635,000	\$65,000
2013A General Obligation Note	\$2,065,000	\$1,665,000	\$400,000
2016A General Obligation Note	\$4,515,000	\$2,460,000	\$2,055,000
2017A General Obligation Note	\$3,615,000	\$1,780,000	\$1,835,000
2018A General Obligation Note	\$3,440,000	\$1,410,000	\$2,030,000
2019A General Obligation Note	\$3,130,000	\$1,050,000	\$2,080,000
2021A General Obligation Note	\$1,780,000		\$1,780,000
2020 State Trust Fund Loan	\$2,986,000	\$2,986,000	\$0
	<u>\$25,415,445</u>	<u>\$15,170,445</u>	<u>\$10,245,000</u>

Schedule of Maturities			
	Principal	Interest	Total
2022	2,590,000	291,998	2,881,998
2023	2,605,000	194,375	2,799,375
2024	2,495,000	108,200	2,603,200
2025	2,555,000	32,925	2,587,925
	<u>\$10,245,000</u>	<u>\$627,498</u>	<u>\$10,872,498</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%
2020	\$198,944,700	7.01%
2021	\$222,689,800	11.94%

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	Administrative, Discretionary, Organization, & Costs	Developer Incentives	Capital Expenditures	Other Income	Loan Repayments	Special Assessment Income	Debt Proceeds	Amendment Increment	Tax Increment		
AC ACTUAL												
1 2005		\$82,793		\$1,362,222	\$14,567			\$1,539,475			\$109,027	\$109,027
2 2006	\$185,737	\$14,395		\$327,530	\$3,615						(\$524,047)	(\$415,020)
3 2007	\$178,803	\$18,028		\$76,024	\$73,470				\$449,635		\$250,250	(\$164,770)
4 2008	\$188,711	\$56,664	\$183,962	\$203,833	\$37,998	\$30,896			\$520,672		(\$43,604)	(\$208,374)
5 2009	\$187,783	\$12,276	\$553,595	\$984	\$34,058	\$7,678			\$730,190		\$17,288	(\$191,086)
6 2010	\$192,133	\$29,845		\$360,870	\$61,464	\$7,134	\$400,000		\$858,034		\$743,784	\$552,698
7 2011	\$243,819	\$31,929	\$257,466	\$455,652	\$62,465	\$8,405	\$1,244,970		\$991,225		\$1,318,199	\$1,870,897
8 2012	\$90,527	\$30,329	\$340,876	\$1,948,737	\$90,268	\$5,483	\$700,000		\$1,059,794		(\$854,924)	\$1,015,973
9 2013	\$57,757	\$43,797	\$455,939	\$3,496,673	\$135,209	\$73,155	\$2,065,000		\$955,238		(\$1,325,564)	(\$309,591)
10 2014	\$769,690	\$44,120	\$571,777	\$315,483	\$98,478	\$104,853			\$1,176,485		(\$321,254)	(\$630,845)
11 2015	\$703,182	\$152,588	\$294,311	\$300,311	\$85,647	\$22,854	\$39,605		\$1,507,029		\$204,743	(\$426,102)
12 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
13 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
14 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
15 2019	\$2,198,813	\$295,289	\$299,000	\$7,333,594	\$163,288	\$310,373	\$5,222	\$3,257,742	\$2,726,109		(\$3,663,962)	(\$716,719)
16 2020	\$2,690,722	\$91,512		\$2,428,290	\$144,829	\$13,162	\$6,622	\$2,986,000	\$2,773,367		\$713,456	(\$3,263)
ESTIMATED												
17 2021	\$5,660,225	\$68,000		\$205,850	\$145,784	\$25,165		\$1,882,260	\$2,981,932		(\$898,934)	(\$902,197)
18 2022	\$2,881,998	\$4,150			\$141,008	\$16,905			\$3,720,934		\$992,699	\$90,502
19 2023	\$2,799,375	\$4,150			\$141,008	\$17,000			\$3,500,000		\$854,483	\$944,985
20 2024	\$2,603,200	\$4,150			\$141,008	\$17,000			\$3,160,848		\$711,506	\$1,656,491
21 2025	\$2,587,925	\$4,150			\$141,008	\$17,000			\$3,160,848		\$726,781	\$2,383,272
TOTAL	28,377,901	1,416,137	3,172,958	29,582,375	2,517,735	472,729	390,217	25,777,811	-	35,774,151		

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:

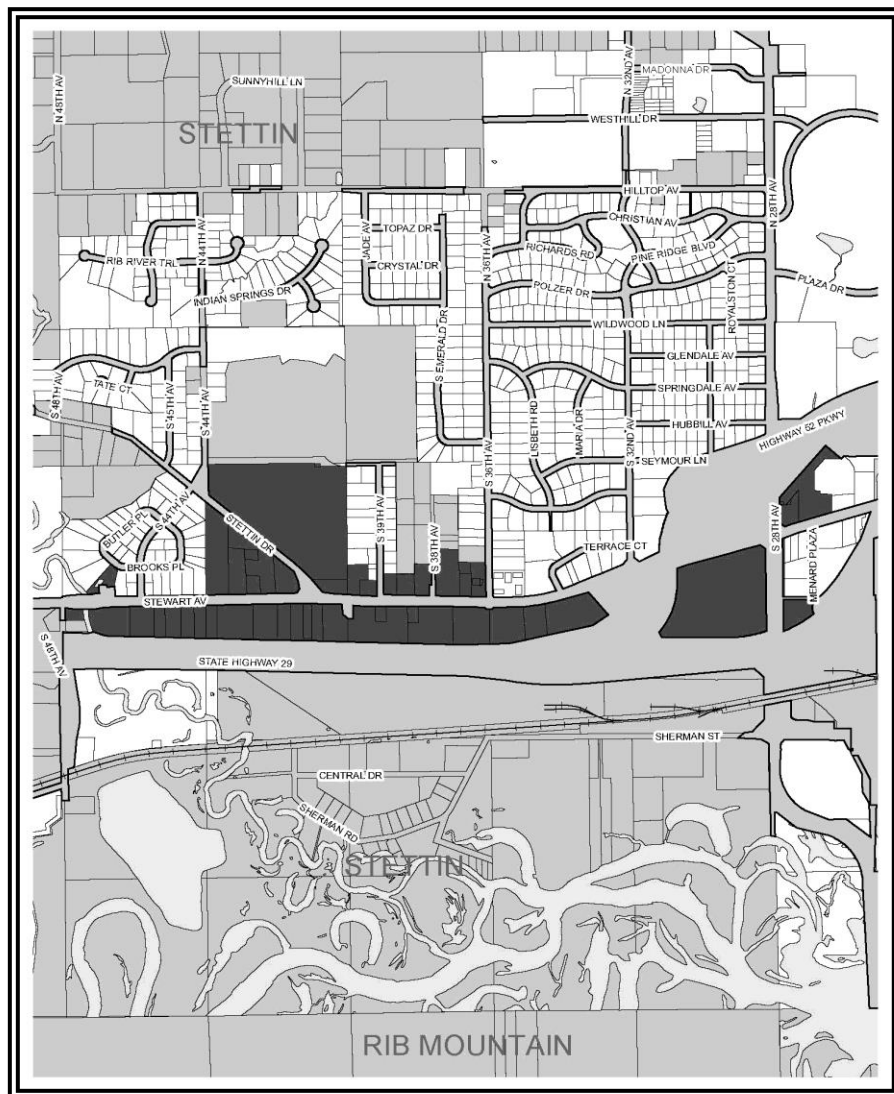
This fund accounts for the receipt of district increment, and other program income generated from the project. These funds are applied to debt service and other eligible capital costs.

DISTRICT FACTS:

Creation Date: January 11, 2006

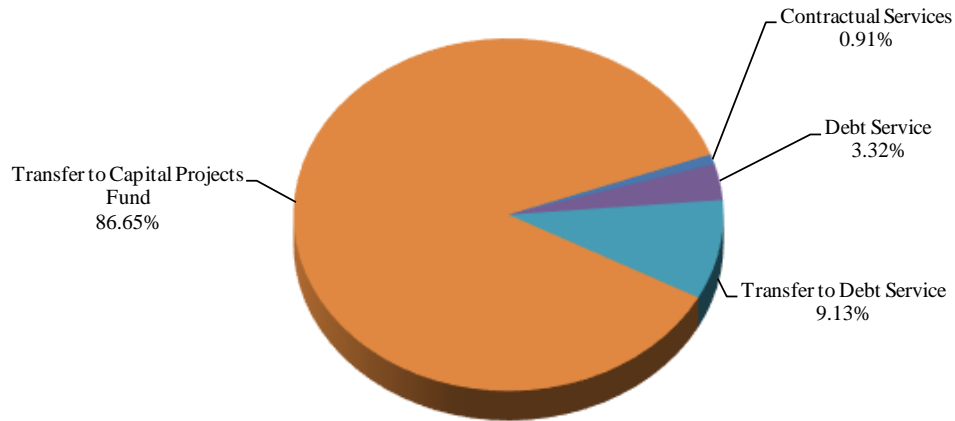
Last Date Project Costs Incurred: January 10, 2021

Mandated Final Dissolution Date: January 10, 2026



TAX INCREMENT DISTRICT NUMBER SEVEN FUND

BUDGET:



BUDGET SUMMARY									
	2019		2020		2021			2022	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted	
Contractual Services	\$ 5,051	\$ 23,544	\$ 8,150	\$ 8,150	\$ 4,150	\$ 4,150	\$ 4,150	\$ 4,150	
Grants & Contributions	435,942	-	264,116	264,116	264,116	-	-	-	
Capital Outlay	-	1,070,557	-	-	-	-	-	-	
Debt Service	-	-	-	-	11,340	15,120	15,120	15,120	
Transfer to Debt Service	130,545	51,350	67,450	67,450	42,400	41,600	41,600	41,600	
Transfer to Capital Projects Fund	-	-	-	-	-	29,819	394,959	394,959	
Total Expenses	\$ 571,538	\$ 1,145,451	\$ 339,716	\$ 339,716	\$ 322,006	\$ 90,689	\$ 455,829	\$ 455,829	
Taxes	\$ 794,670	\$ 790,066	\$ 1,077,737	\$ 1,077,737	\$ 1,049,954	\$ 1,187,072	\$ 1,187,072	\$ 1,525,946	
Total Revenues	\$ 794,670	\$ 790,066	\$ 1,077,737	\$ 1,077,737	\$ 1,049,954	\$ 1,187,072	\$ 1,187,072	\$ 1,525,946	

BUDGET HIGHLIGHTS:

The 2022 shows the debt service payments, minor administrative payments and an allocation to TID #12.

DISTRICT FUTURE OBLIGATIONS:

TAX INCREMENT DISTRICT NUMBER SEVEN FUND

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

	Original Amount Borrowed	Repaid	Balance 12/31/2021
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	78,000	0
2012B General Obligation Note	110,105	110,105	0
2013B General Obligation Note	445,000	365,000	80,000
2014A GO (to refinance 2007 Issue)	135,000	135,000	-
	<u>\$ 5,923,067</u>	<u>\$ 5,843,067</u>	<u>\$ 80,000</u>

	PRINCIPAL	INTEREST	TOTAL
2022	40,000	1,600	41,600
2023	40,000	600	40,600
	<u>80,000</u>	<u>2,200</u>	<u>82,200</u>

INCREMENT SHARING WITH TID #12

The City of Wausau Common Council adopted a project plan amendment to share excess increment with Tax Increment District 12. The first allocation is expected to occur in 2022. Increment sharing is noted on the cash flow projections.

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%.

	Authorized	Paid To Date
Stewart Avenue LLC	\$ 443,770	\$ 438,484
Stewart Avenue LLC	1,035,942	1,035,942
Total	<u>\$ 1,479,712</u>	<u>\$ 1,474,426</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.

Year	USES OF FUNDS					SOURCES OF FUNDS				Annual Surplus (Deficit)	Increment Donation to TID#12	Cumulative Balance	
	Existing Annual Debt Service	Advance Interest	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)
14 2019	\$130,545		\$5,051	\$435,942		\$19,796			\$774,874 *			\$223,132	(\$1,468,947)
15 2020	\$51,350		\$23,544	\$260,884	\$1,070,556	\$26,267			\$1,024,683			(\$355,384)	(\$1,824,331)
ESTIMATED													
16 2021	\$42,400	\$11,340	\$4,150	\$264,116		\$32,737			\$1,017,217			\$727,948	(\$1,096,383)
17 2022	\$41,600	\$15,120	\$4,150			\$26,266			\$1,525,946			\$1,491,342	\$394,959
18 2023	\$40,600		\$4,000			\$26,266			\$1,400,000			\$1,381,666	\$1,381,666
19 2024									\$1,400,000			\$1,400,000	\$1,400,000
20 2025									\$1,400,000			\$1,400,000	\$1,400,000
21 2026									\$1,400,000			\$1,400,000	\$1,400,000
TOTAL	\$6,795,909	\$26,460	\$193,292	\$1,474,426	\$6,830,948	\$287,979	\$352,169	\$5,788,067	\$14,869,445				

DISTRICT VALUATIONS:

YEAR	EQUALIZED VALUATION	PERCENTAGE CHANGE
Base Value	\$29,525,900	-
2007	33,464,200	13.34%
2008	45,606,100	36.28%
2009	43,049,900	-5.60%
2010	44,101,100	2.44%
2011	43,069,800	-2.34%
2012	41,341,000	-4.01%
2013	44,562,100	7.79%
2014	49,545,600	11.18%
2015	50,526,800	1.98%
2016	48,662,900	-3.69%
2017	64,740,300	33.04%
2018	58,546,000	-9.57%
2019	68,348,900	16.74%
2020	69,814,300	2.14%
2021	86,717,600	24.21%

TAX INCREMENT DISTRICT NUMBER EIGHT FUND

MISSION:

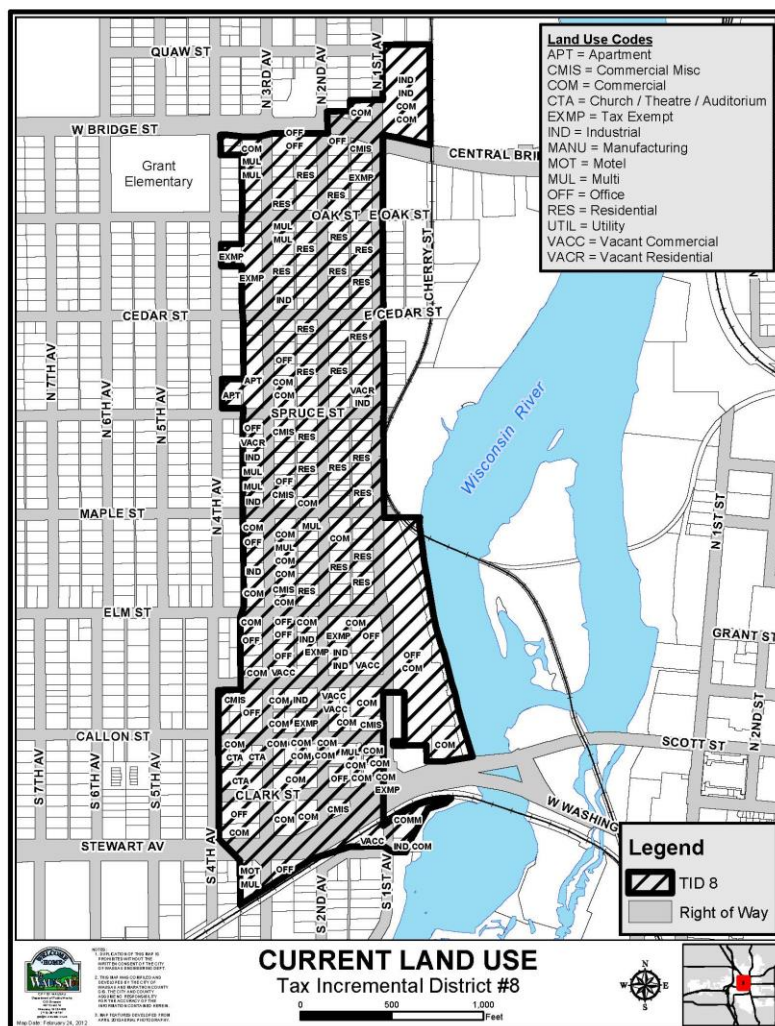
To fund public infrastructure, support economic development and blight elimination within the District. This district will complement the efforts of Tax Increment District Number Three located on the east side of the river.

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.

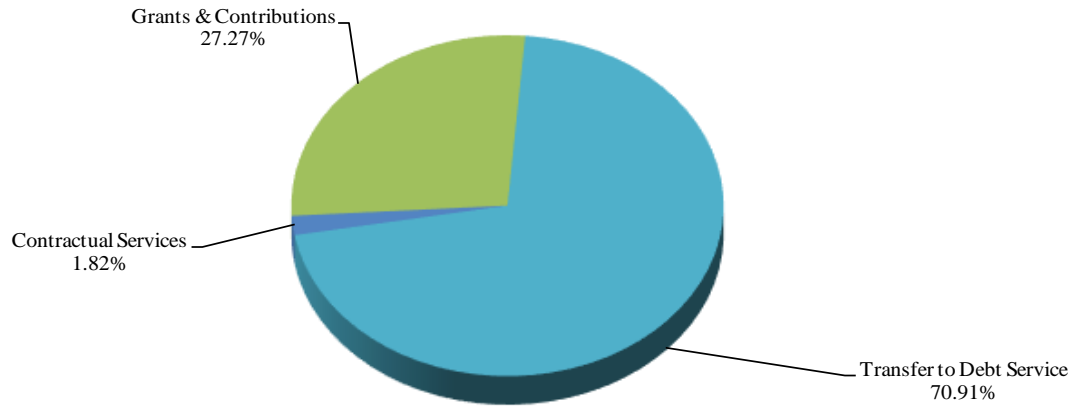
DISTRICT FACTS:

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

	2019	2020	2021			2022		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Contractual Services	\$ 33,981	\$ 207,564	\$ 45,000	\$ 45,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000
Debt Service	42,709	15,468	-	-	-	-	-	-
Grants & Contributions	-	1,517,000	540,000	540,000	519,223	270,000	270,000	270,000
Capital Outlay	1,354,461	1,158,948	-	-	110,000	-	-	-
Transfer to Debt Service	350,378	1,082,209	750,874	750,874	750,874	702,170	702,170	702,170
Total Expenses	\$ 1,781,529	\$ 3,981,189	\$ 1,335,874	\$ 1,335,874	\$ 1,398,097	\$ 990,170	\$ 990,170	\$ 990,170
Taxes	\$ 409,149	\$ 420,663	\$ 483,241	\$ 483,241	\$ 444,287	\$ 548,795	\$ 548,795	\$ 871,831
Public Charges	2,112	3,551	-	-	-	-	-	-
Miscellaneous	11,827	12,481	5,899	5,899	6,267	14,303	14,303	14,303
Debt Proceeds	2,809,919	1,900,638	-	-	-	-	-	-
Total Revenues	\$ 3,233,006	\$ 2,337,333	\$ 489,140	\$ 489,140	\$ 450,554	\$ 563,098	\$ 563,098	\$ 886,134

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The 2022 budget provides for administrative costs, debt retirement and developer obligation payments. No capital projects are contemplated in the 2022 budget.

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%
2020	43,117,700	-3.09%
2021	66,093,100	53.29%

DISTRICT FUTURE OBLIGATIONS:

The District is retiring four debt issues.

	Original Amount		
	Borrowed	Repaid	12/31/2021
2014 Foundation Loan	\$ 190,000	190,000	\$ -
2016 Foundation Loan	200,000	200,000	-
2015 A Promissory Note	1,020,000	590,000	430,000
2016 C General Obligation Bond	1,488,168	298,000	1,190,168
2019 A General Obligation Note	2,335,000	515,000	1,820,000
2020 D General Obligation Note	920,000	85,000	835,000
	<u>\$ 6,153,168</u>	<u>\$ 1,878,000</u>	<u>\$ 4,275,168</u>

Schedule of Maturities

	Principal	Interest	Total
2022	613,000	89,170	702,170
2023	613,000	75,253	688,253
2024	642,000	60,799	702,799
2025	642,168	45,660	687,828
2026	375,000	34,818	409,818
2027	380,000	26,922	406,922
2028	385,000	18,908	403,908
2029	390,000	10,663	400,663
2030	145,000	4,687	149,687
2031	50,000	2,113	52,113
2032	40,000	650	40,650
	<u>\$ 4,275,168</u>	<u>\$ 369,643</u>	<u>\$ 4,644,811</u>

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.

TAX INCREMENT DISTRICT NUMBER EIGHT FUND

On December 30th, 2019, the City entered into an agreement with Roland Lokre and 1401 Elm Street for the redevelopment of Mountain Lanes and construction of multifamily housing. The agreement requires the developer invest a minimum of \$7.5 million in construction costs. In exchange the City will provide a tax increment allocation to the developer totaling \$601,520 paid annually at 100% of the project increment in no more than 8 annual installments. The first payment is projected to be made in 2021.

On January 17, 2020, the City of Wausau entered into a developer agreement with Wausau Opportunity Zone, Inc. to facilitate the purchase of the Wausau Center Mall. WOZ purchased the Wausau Center Mall. The City agreed to the following:

- to terminate the existing ground lease and parking agreements
- to provide a \$1,000,000 forgivable loan
- to provide an annual \$327,000 TID grant plus CPI for a period of no more than 7 years
- to sell Sears to WOZ for \$1
- Provide the developer the option to purchase the Sears and Penneys Parking Ramps.

This agreement was modified in January of 2021. The amendment reduced the loan to \$660,000 and established an annual repayment schedule of \$110,000 beginning on the 1st day of July of the calendar year immediately following the calendar year in which the ROW dedication occurs. In addition, the City's annual \$327,000 TID grant obligation terminated after the first payment.

On July 16, 2020 the City entered into a developer agreement with Nidus Holding Company LLC and JayJeet M Govardhan to renovate the Plaza Hotel. The developer will divide the existing parcel into three new parcels. Two will be redeveloped with new construction. The hotel parcel will be redeveloped. The Developer will invest \$1.4 million in the project. In exchange the City provided a \$190,000 with an interest rate of 1.5% paid in equal installments over 72 months beginning October 2021.

On April 14, 2020, the Common Council authorized a developer agreement for the 2 phased construction of multi-family housing on the newly divided Plaza Hotel parcel. The terms of the authorization require the developer invest \$17 million of construction costs. In exchange, the City will provide a \$450,000 grant to offset demolition and improvements. In addition the City will provide tax increment allocation for each phase of the project. Phase 1 the City will provide no more than \$450,000 over a period not to exceed 5 years computed as 50% of available increment. Phase 2 the City will provide no more than \$800,000 over a period not to exceed 7 years computed as 70% of the available increment.

The projected outflows of these agreements are as follows:

TID 8 DEVELOPER PAYOUT

		Paid		Projected								Total	
		Authorized	12/31/2020	2021 Estimate	2022	2023	2024	2025	2026	2027	2028		2029
Lokre Development	G	1,700,000		450,000		104,000	249,600	249,600	249,600	179,600	145,600	72,000	1,700,000
1401 Elm Street LLC	G	601,520	-	29,045	175,000	175,000	175,000	47,475	-	-	-	-	601,520
Nidus Holding Co	G	50,000		-	50,000	-	-	-	-	-	-	-	50,000
Nidus Holding Co	L	190,000	190,000	-	-	-	-	-	-	-	-	-	190,000
Wausau Opportunity Zone L	L	1,000,000	1,000,000	-	-	-	-	-	-	-	-	-	1,000,000
Wausau Opportunity Zone G	G	2,289,000	327,000	-	-	-	-	-	-	-	-	-	327,000
TFB MI -LLC	L	275,000	275,000	-	-	-	-	-	-	-	-	-	275,000
TFB MI - LLC	G	287,500	146,282	40,178	45,000	45,000	11,040						287,500
Total		\$ 6,393,020	\$ 1,938,282	\$ 519,223	\$ 270,000	\$ 324,000	\$ 435,640	\$ 297,075	\$ 249,600	\$ 179,600	\$ 145,600	\$ 72,000	\$ 4,431,020

G = Grant
L = Loan

TAX INCREMENT DISTRICT NUMBER EIGHT FUND

CASH FLOW PROJECTIONS:

**CITY OF WAUSAU
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	Net Debt Proceeds	Other Income	Tax Increment	Annual Surplus (Deficit)	Cumulative Balance	
ACTUAL											
1	2012		\$7,801						(\$7,801)	(\$7,801)	
2	2013		10,390		7,681				(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	1,358,962	
5	2016	118,441	96,623	275,000	42,835	1,819,722	755,000	231,968	194,502	(1,171,151)	187,811
6	2017	154,714	19,576	57,500		25,496		198,481	111,771	52,966	240,777
7	2018	159,542	9,813	-		124,821		195,888	113,098	14,810	255,587
8	2019	350,378	32,270	45,866		1,356,174	2,767,210	211,879	257,077	1,451,478	1,707,065
9	2020	712,677	496,866	1,559,916		1,254,646	967,470	1,172,995	239,784	(1,643,856)	63,209
ESTIMATED											
10	2021	750,874	18,000	519,223		110,000		255,919	194,635	(947,543)	(884,334)
11	2022	702,170	18,000	270,000				238,098	648,036	(104,036)	(988,370)
12	2023	688,253	6,000	324,000				373,808	615,590	(28,855)	(1,017,225)
13	2024	702,799	6,000	435,640				373,808	823,590	52,959	(964,266)
14	2025	687,828	6,000	297,075				373,808	823,590	206,495	(757,771)
15	2026	409,818	6,000	249,600				373,808	823,590	531,980	(225,791)
16	2027	406,922	6,000	179,600				367,909	823,590	598,977	373,186
17	2028	403,908	6,000	145,600				359,651	823,590	627,733	1,000,919
18	2029	400,663	6,000	72,000				249,651	823,590	594,578	1,595,497
19	2030	149,687	6,000					249,651	823,590	917,554	2,513,051
20	2031	52,113	6,000					524,651	823,590	1,290,128	3,803,179
21	2032	40,650						249,651	823,590	1,032,591	4,835,770
TOTAL		\$6,900,766	\$790,211	\$4,431,020	\$42,835	\$5,010,859	\$5,699,680	\$6,384,650	\$9,927,131		

TAX INCREMENT DISTRICT NUMBER NINE FUND

MISSION:

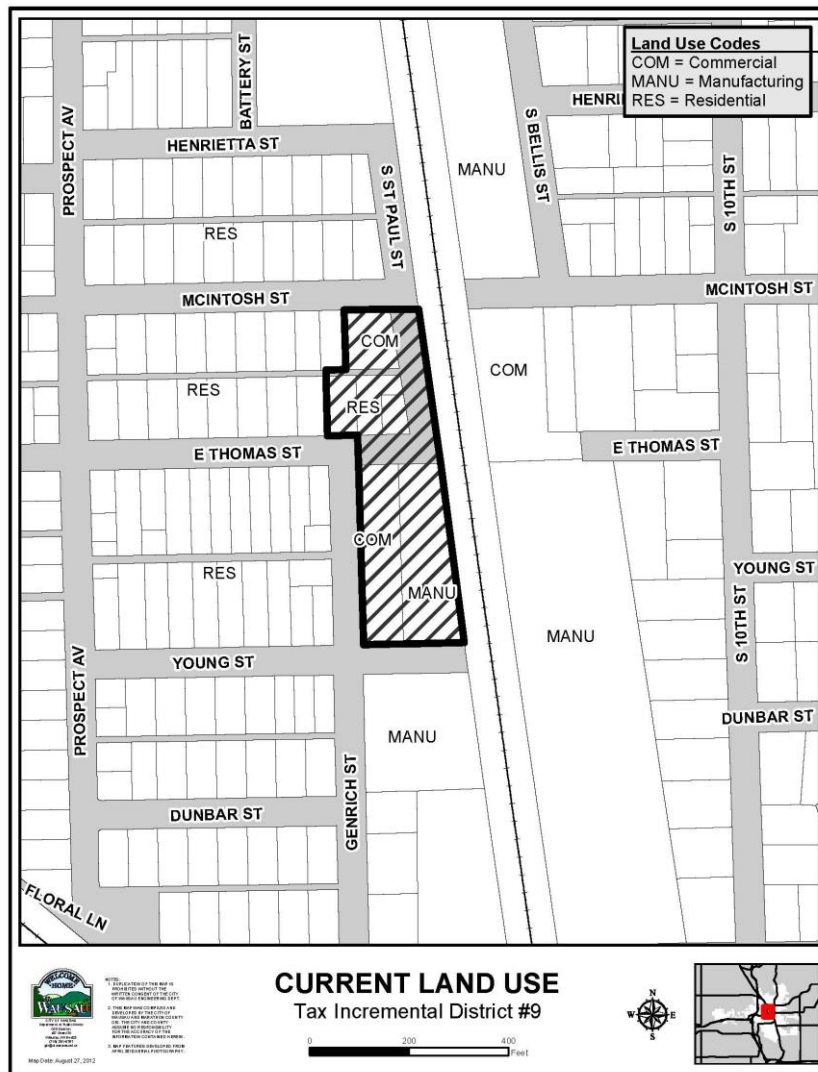
To fund public infrastructure, support economic development and blight elimination within the District. This district was specifically created to facilitate expansion of Big Bull Falls Brewery.

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.

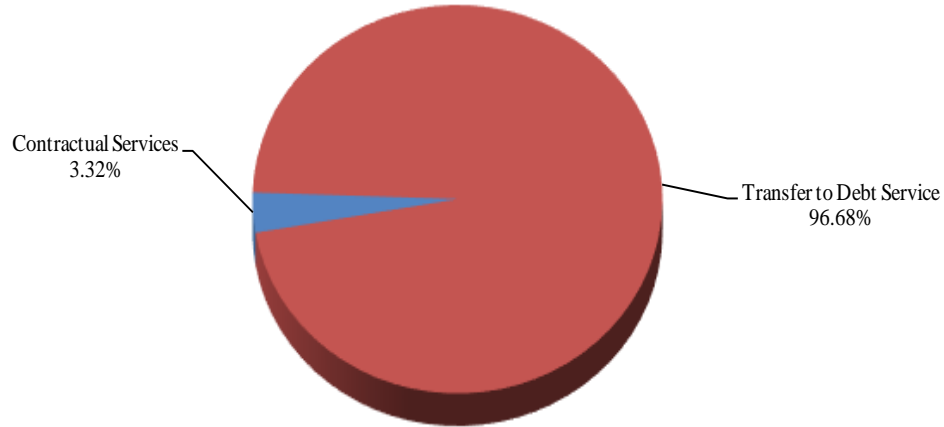
DISTRICT FACTS:

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									
	2019	2020	2021			2022			
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted	
Contractual Services	\$ 1,792	\$ 1,751	\$ 2,150	\$ 2,150	\$ 2,150	\$ 2,150	\$ 2,150	\$ 2,150	
Transfer to Debt Service	71,798	65,520	64,125	64,125	64,125	62,580	62,580	62,580	
Total Expenses	\$ 73,590	\$ 67,271	\$ 66,275	\$ 66,275	\$ 66,275	\$ 64,730	\$ 64,730	\$ 64,730	
Taxes	28,015	26,931	28,553	28,553	\$ 28,839	\$ 27,342	\$ 27,342	\$ 18,504	
Miscellaneous	19,505	-	-	-	-	26,007	26,007	26,007	
Total Revenues	\$ 47,520	\$ 26,931	\$ 28,553	\$ 28,553	\$ 28,839	\$ 53,349	\$ 53,349	\$ 44,511	

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The 2022 budget reflects developer loan repayments and tax increment from the project. Expenses represent the debt retirement and administrative costs. The district deficit continues to grow as a result of a 2021 revaluation, which decreased the equalized value of the district by \$373,000 (-17%), and deferment of developer loan repayments during the 2020-2021 COVID-19 pandemic. The deficit 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%
2020	2,233,900	2.71%
2021	1,860,600	-16.71%

DISTRICT FUTURE OBLIGATIONS:

	Original Amount		Balance 12/31/2021
	Borrowed	Repaid	
2013B General Obligation Note	630,000	510,000	120,000
	<u>\$630,000</u>	<u>\$510,000</u>	<u>\$120,000</u>

	PRINCIPAL	INTEREST	TOTAL
2022	60,000	2,580	62,580
2023	60,000	885	60,885
	<u>120,000</u>	<u>3,465</u>	<u>123,465</u>

TAX INCREMENT DISTRICT NUMBER NINE FUND

DISTRICT CASH FLOW PROJECTIONS:

The district expects to maintain a deficit balance until 2029. District revenues consist of Bull Fall loan repayments (deferred 2020-2021) 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)
2019	\$71,798	\$1,792		\$19,505	\$558		\$27,457	(\$26,070)	(\$167,025)
2020	\$65,520	\$1,751		\$0	\$2,055		\$24,876	(\$40,340)	(\$207,365)
ESTIMATED									
2021	\$64,125	\$2,150		\$0	\$3,553		\$25,286	(\$37,436)	(\$244,801)
2022	\$62,580	\$2,150		\$26,007	\$2,055		\$16,449	(\$20,219)	(\$265,020)
2023	\$60,885	\$2,150		\$26,000	\$2,055		\$18,500	(\$16,480)	(\$281,500)
2024		\$2,150		\$26,000	\$2,055		\$24,750	\$50,655	(\$230,845)
2025		\$2,150		\$26,000	\$2,055		\$24,750	\$50,655	(\$180,190)
2026		\$2,150		\$26,000	\$2,055		\$24,750	\$50,655	(\$129,535)
2027		\$2,150		\$26,000	\$2,055		\$24,750	\$50,655	(\$78,880)
2028		\$2,150		\$26,000	\$2,055		\$24,750	\$50,655	(\$28,225)
2029				\$26,000	\$2,055		\$24,750	\$52,805	\$24,580
2030				\$26,000	\$2,055		\$24,750	\$52,805	\$77,385
TOTAL	\$700,651	\$72,375	\$600,000	\$407,112	\$43,975	\$631,300	\$368,024		

TAX INCREMENT DISTRICT NUMBER TEN FUND

MISSION:

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

RESPONSIBILITIES:

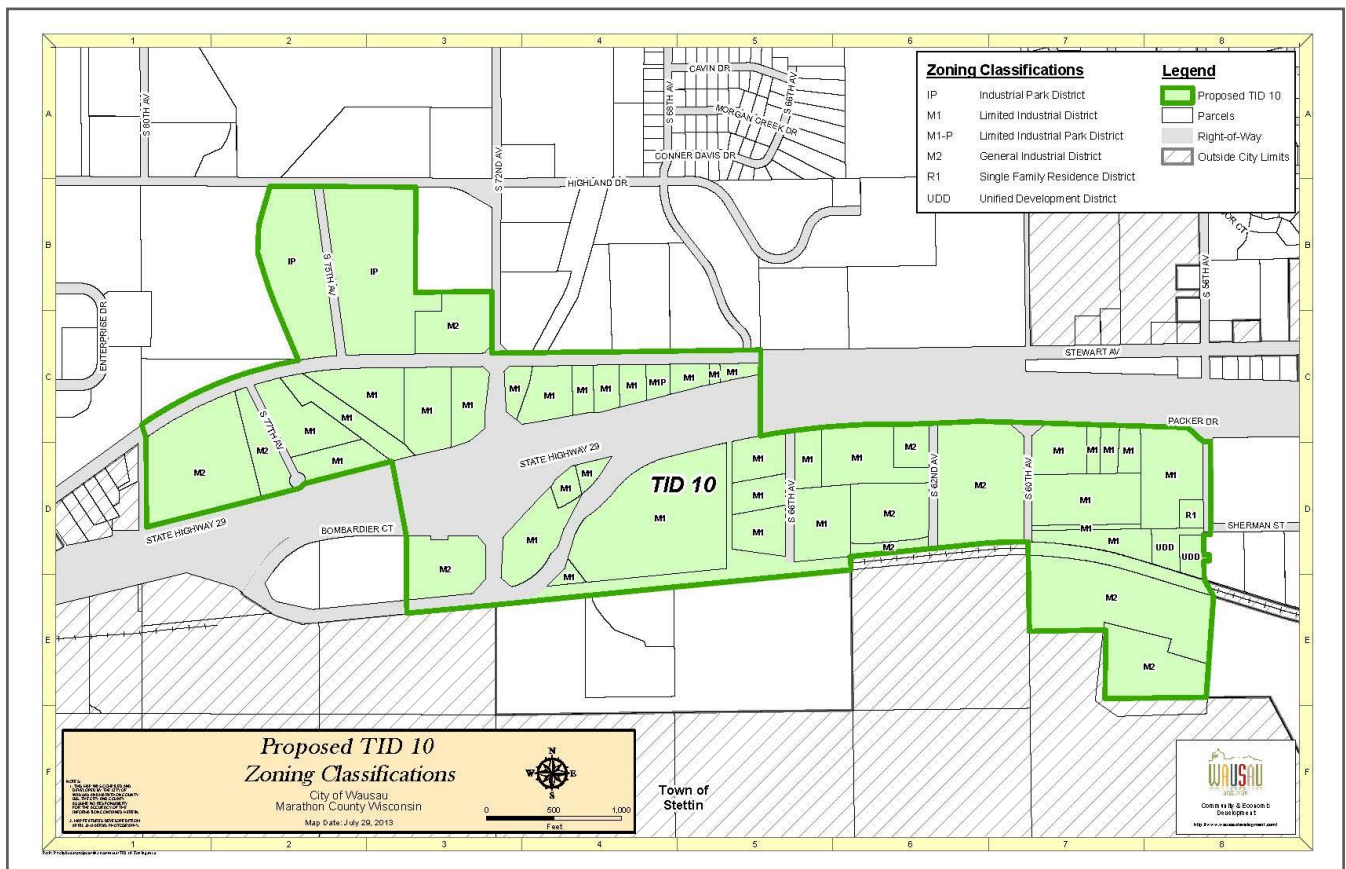
This fund accounts for the receipt of district increment, and other program income generated from the project. These funds are applied to debt service and other eligible capital costs.

DISTRICT FACTS:

Creation Date: September 10, 2013

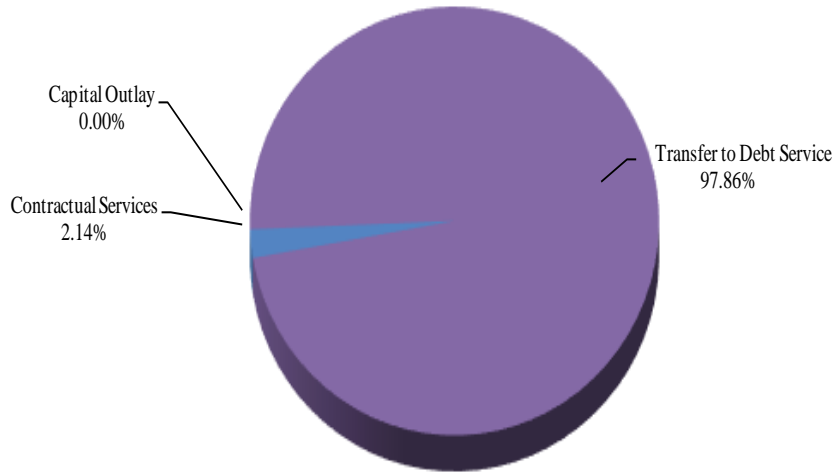
Last Date Project Costs Incurred: September 10, 2028

Mandated Final Dissolution Date: September 10, 2033



TAX INCREMENT DISTRICT NUMBER TEN FUND

BUDGET:



BUDGET SUMMARY								
	2019	2020	2021			2022		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Contractual Services	\$ 4,608	\$ 4,566	\$ 10,150	\$ 10,150	\$ 3,150	\$ 3,150	3,150	\$ 3,150
Grants & Contributions	-	-	-	-	-	-	-	-
Capital Outlay	-	-	272,000	272,000	200,000	-	-	-
Transfer to Debt Service	140,873	138,773	141,410	141,410	141,410	143,723	143,723	143,723
Total Expenses	\$ 145,481	\$ 143,339	\$ 423,560	\$ 423,560	\$ 344,560	\$ 146,873	\$ 146,873	\$ 146,873
Taxes	\$ 264,163	\$ 324,424	\$ 355,599	\$ 355,599	\$ 387,731	\$ 371,926	\$ 371,926	\$ 425,754
Miscellaneous	20,000							
Total Revenues	\$ 284,163	\$ 324,424	\$ 355,599	\$ 355,599	\$ 387,731	\$ 371,926	\$ 371,926	\$ 425,754

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 2022 budget provides for debt retirement and administration.

The 2021 budget included funding for engineering services for the reconstruction of Stewart Avenue 48th to 72nd Avenue that was paid with existing increment. The project is a DOT project with construction slated for 2024 as shown in the cash flow of the district.

TAX INCREMENT DISTRICT NUMBER TEN FUND

DISTRICT FUTURE OBLIGATIONS:

	Original Amount Borrowed	Repaid	Balance 12/31/2021
2014B Community Development Bond	\$310,000	\$105,000	\$205,000
2015B Corporate Purpose Bonds	\$1,225,000	\$340,000	\$885,000
	<u>\$1,535,000</u>	<u>\$445,000</u>	<u>\$1,090,000</u>

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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>\$ 1,090,000</u>	<u>\$ 144,868</u>	<u>\$ 1,234,868</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%
2020	58,352,700	3.52%
2021	60,322,800	3.38%

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)	
7	2019	\$140,873	\$4,608			37,841	\$246,322	138,682	(\$132,247)	
8	2020	\$138,773	\$4,566			43,220	\$281,204	\$181,085	\$48,838	
ESTIMATED										
9	2021	\$141,410	\$3,150		250,000		68,599	\$319,132	(\$6,829)	\$42,009
10	2022	\$143,723	\$3,150				43,220	\$382,534	\$278,881	\$320,890
11	2023	\$141,029	\$4,000				68,599	\$338,597	\$262,167	\$583,057
12	2024	\$143,210	\$4,000		1,737,000	1,200,000	68,599	\$338,600	(\$277,011)	\$306,046
13	2025	\$394,801	\$4,000				68,599	\$338,600	\$8,398	\$314,444
14	2026	\$350,910	\$4,000				68,599	\$338,600	\$52,289	\$366,733
15	2027	\$352,235	\$4,000				68,599	\$338,600	\$50,964	\$417,697
16	2028	\$353,410	\$4,000				68,599	\$338,600	\$49,789	\$467,486
17	2029	\$354,435	\$4,000				68,599	\$338,600	\$48,764	\$516,250
18	2030	\$325,705	\$4,000				68,599	\$338,600	\$77,494	\$593,744
TOTAL		<u>\$3,210,436</u>	<u>\$142,393</u>	<u>\$1,325,000</u>	<u>\$2,535,828</u>	<u>\$2,735,000</u>	<u>\$757,773</u>	<u>\$4,315,628</u>		

Stewart Avenue - S 72nd Avenue to S 48th Avenue

2021	Design	\$250,000
2024	Construction	\$1,737,000

TAX INCREMENT DISTRICT NUMBER ELEVEN FUND

MISSION:

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

RESPONSIBILITIES:

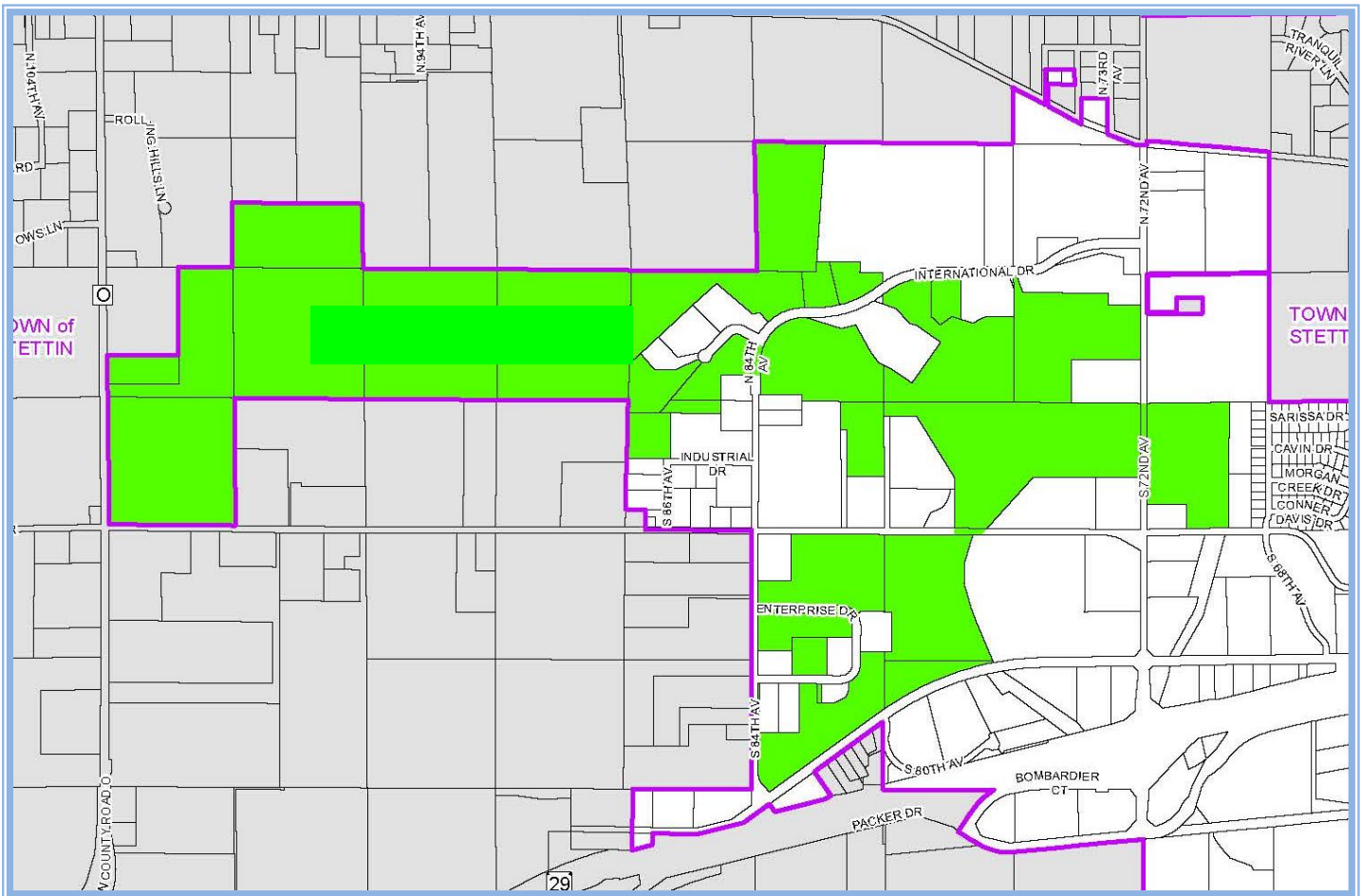
This fund accounts for the receipt of district increment, and other program income generated from the project. These funds are applied to debt service and other eligible capital costs.

DISTRICT FACTS:

Creation Date: July 18, 2017

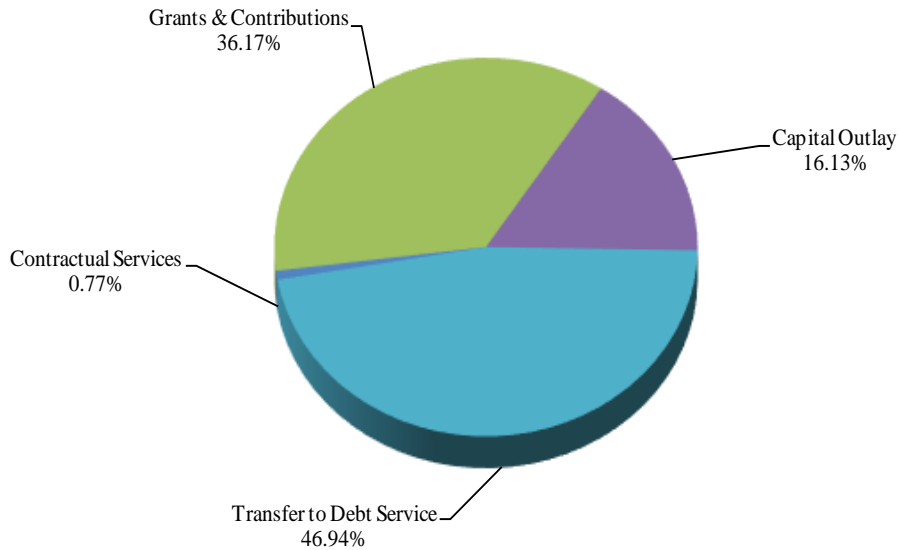
Last Date Project Costs Incurred: July 18, 2034

Mandated Final Dissolution Date: July 18, 2039



TAX INCREMENT DISTRICT NUMBER ELEVEN FUND

BUDGET:



BUDGET SUMMARY								
	2019	2020	2021			2022		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Contractual Services	\$ 31,028	\$ 38,562	\$ 8,150	\$ 8,150	\$ 16,650	\$ 16,650	\$ 16,650	\$ 16,650
Debt Service	-	65,807	-	-	35,328	-	-	-
Grants & Contributions	3,975,016	694,039	785,000	785,000	644,259	785,000	785,000	785,000
Capital Outlay	426,199	88,774	50,000	50,000	50,000	350,000	350,000	350,000
Transfer to Debt Service	311,992	6,936,173	626,198	626,198	4,607,401	1,018,836	1,018,836	1,018,836
Total Expenses	\$ 4,744,235	\$ 7,823,355	\$ 1,469,348	\$ 1,469,348	\$ 5,353,638	\$ 2,170,486	\$ 2,170,486	\$ 2,170,486
Taxes	\$ 42,551	\$ 886,113	\$ 1,611,755	\$ 1,611,755	\$ 1,566,624	\$ 1,670,000	\$ 1,670,000	\$ 1,729,617
Miscellaneous	11,226	25,988	-	-	200	200	200	200
Debt Proceeds	-	6,674,874	-	-	4,045,000	-	-	-
Total Revenues	\$ 53,777	\$ 7,586,975	\$ 1,611,755	\$ -	\$ 5,611,824	\$ 1,670,200	\$ 1,670,200	\$ 1,729,817

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

Tax Increment District Number Eleven was created July of 2017 for the purpose of expanding the Wausau Business Campus. The 2022 budget anticipates the third developer payment to Great Lakes Cheese in the amount of \$785,000.

TAX INCREMENT DISTRICT NUMBER ELEVEN FUND

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%
2020	63,434,900	3.56%
2021	66,057,800	4.13%

DISTRICT FUTURE OBLIGATIONS:

The City refinanced the 2018C Taxable Notes with permanent financing.

	Original Amount	Repaid	Balance 12/31/2021
2017E Taxable Note Anticipation Notes	\$6,600,000	6,600,000	\$0
2018C Taxable Note Anticipation Notes	\$4,005,000	4,005,000	\$0
2020B Taxable General Obligation Bonds	\$6,625,000	405,000	\$6,220,000
2021B Taxable General Obligation Bonds	\$4,045,000	\$0	\$4,045,000
	<u>\$21,275,000</u>	<u>\$11,010,000</u>	<u>\$10,265,000</u>

	TID 11 TOTAL		
	Principal	Interest	Total
2022	890,000	128,836	1,018,836
2023	795,000	117,163	912,163
2024	800,000	111,305	911,305
2025	810,000	102,310	912,310
2026	820,000	92,408	912,408
2027	835,000	82,875	917,875
2028	845,000	73,373	918,373
2029	850,000	62,521	912,521
2030	855,000	50,648	905,648
2031	865,000	37,813	902,813
2032	465,000	27,655	492,655
2033	470,000	20,408	490,408
2034	480,000	12,568	492,568
2035	485,000	4,244	489,244
	<u>10,265,000</u>	<u>924,126</u>	<u>11,189,126</u>

TAX INCREMENT DISTRICT NUMBER ELEVEN FUND

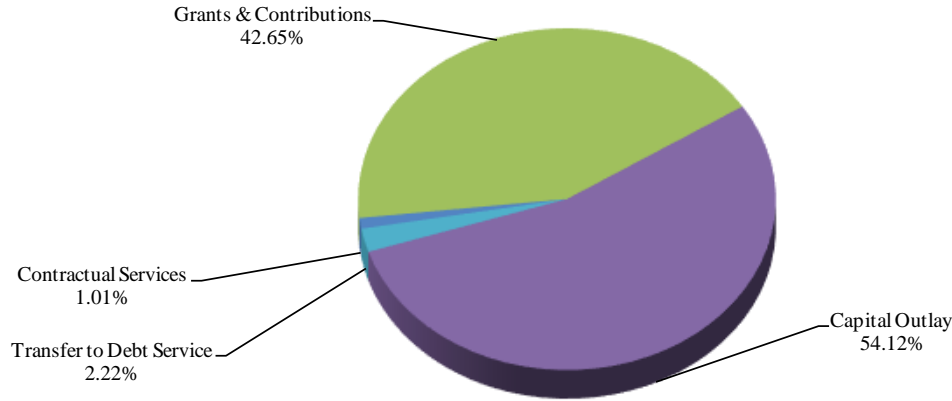
CASH FLOW PROJECTIONS:

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

		USES OF FUNDS			SOURCES OF FUNDS			Annual Surplus (Deficit)	Cumulative Balance	
Year		Developer	Administrative	Capital	Debt	Tax	Other			
		Debt Service	Grant	Costs	Expenditures	Proceeds	Increment	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
3	2019	311,992	3,975,016	24,262	432,965		42,551	11,226	(4,690,458)	(530,515)
4	2020	7,001,980	694,039	30,933	96,403	6,674,874	1,580,152	25,988	457,659	(72,856)
ESTIMATED										
5	2021	4,642,729	644,259	16,650	50,000	4,045,000	1,566,624	200	258,186	185,330
6	2022	1,018,836	785,000	16,650	350,000		1,729,617	200	(440,669)	(255,339)
7	2023	912,163	650,000	8,150			1,567,000		(3,313)	(258,652)
8	2024	911,305	650,000	8,000			1,567,000		(2,305)	(260,957)
9	2025	912,310	650,000	8,000			1,567,000		(3,310)	(264,267)
10	2026	912,408	650,000	8,000			1,567,000		(3,408)	(267,675)
11	2027	917,875	650,000	8,000			1,567,000		(8,875)	(276,550)
12	2028	918,373	650,000	8,000			1,567,000		(9,373)	(285,923)
13	2029	912,521	376,702	8,000			1,567,000		269,777	(16,146)
14	2030	905,648		8,000			1,567,000		653,352	637,206
15	2031	902,813		8,000			1,567,000		656,187	1,293,393
16	2032	492,655		8,000			1,567,000		1,066,345	2,359,738
17	2033	490,408		8,000			1,567,000		1,068,592	3,428,330
18	2034	492,568		8,000			1,567,000		1,066,432	4,494,762
19	2035	489,244		8,000			1,567,000		1,069,756	5,564,518
20	2036			8,000			1,567,000		1,559,000	7,123,518
20	2037			8,000			1,567,000		1,559,000	8,682,518
20	2038			8,000			1,567,000		1,559,000	10,241,518
TOTAL		\$23,435,959	10,375,016	\$413,958	7,115,817	21,324,874	\$29,990,944	\$266,449		

TAX INCREMENT DISTRICT NUMBER TWELVE FUND

BUDGET:



BUDGET SUMMARY								
	2019	2020	2021			2022		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Contractual Services	\$ 249,862	\$ 84,042	\$ 8,150	\$ 8,150	\$ 70,300	\$ 55,150	\$ 55,150	\$ 55,150
Debt Service	-	5,380	-	-	49,346	-	-	-
Grants & Contributions	3,974,984	12,974	3,857,500	3,857,500	1,192,609	2,330,529	2,330,529	2,330,529
Capital Outlay	472,566	400,954	1,200,000	1,200,000	104,989	2,647,500	2,647,500	2,957,500
Transfer to Debt Service	113,992	138,173	174,540	174,540	4,155,743	121,265	121,265	121,265
Total Expenses	\$ 4,811,404	\$ 641,523	\$ 5,240,190	\$ 5,240,190	\$ 5,572,987	\$ 5,154,444	\$ 5,154,444	\$ 5,464,444
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 321,000	\$ 321,000	\$ 323,800
Public Charges for Services	-	-	-	-	-	-	-	-
Miscellaneous Revenue	366,238	41,266	40,000	40,000	300	-	-	-
Transfer from Capital Projects	-	-	-	-	-	29,819	29,819	394,959
Debt Proceeds	-	336,553	5,050,000	5,050,000	5,650,000	3,600,000	3,600,000	3,600,000
Total Revenues	\$ 366,238	\$ 377,819	\$ 5,090,000	\$ 5,090,000	\$ 5,650,300	\$ 3,950,819	\$ 3,950,819	\$ 4,318,759

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 2022 budget includes developer payments to Macndon of \$15,000 and the completion of the WOZ redevelopment payments. The district also includes provisions for engineering services, street and utility extensions.

TAX INCREMENT DISTRICT NUMBER TWELVE FUND

CASH FLOW PROJECTIONS:

CASH FLOW PROJECTION

Year	USES OF FUNDS								Annual Surplus (Deficit)	Cumulative Balance
	Developer		Admin	Capital	Debt	Other	Tid 7	Tax		
	Existing Debt	Grant	Costs	Expenditures	Proceeds	Revenue	Increment	Increment		
1 2017	\$0		\$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
3 2019	113,992	3,974,984	38,106	684,322		366,239			(4,445,165)	(795,236)
4 2020	143,553	12,974	29,945	455,051	320,000	57,819			(263,704)	(1,058,940)
ESTIMATED										
5 2021	4,155,743	1,192,609	55,300	169,335	5,650,000	300			77,313	(981,627)
6 2022	121,265	2,330,529	25,150	2,677,500	3,600,000		394,959	323,800	(835,685)	(1,817,312)
7 2023	774,375	9,000	11,150				1,381,666	321,000	908,141	(909,171)
8 2024	775,410	9,500	11,150				1,400,000	525,000	1,128,940	219,769
9 2025	765,105	10,000	11,150				1,400,000	525,000	1,138,745	1,358,514
10 2026	758,475	10,000	11,150					525,000	(254,625)	1,103,889
11 2027	362,825	10,000	11,150					525,000	141,025	1,244,914
12 2028	363,515	10,000	11,150					525,000	140,335	1,385,249
13 2029	363,718	8,026	11,150					525,000	142,106	1,527,355
14 2030	363,560		11,150					525,000	150,290	1,677,645
15 2031	323,425		11,150					525,000	190,425	1,868,070
16 2032	323,305		11,150					525,000	190,545	2,058,615
17 2033	327,753		11,150					525,000	186,097	2,244,712
18 2034	326,755		11,150					525,000	187,095	2,431,807
19 2035	325,348		11,150					525,000	188,502	2,620,309
20 2036	323,520		11,150					525,000	190,330	2,810,639
21 2037			11,150					525,000	513,850	3,324,489
TOTAL	\$11,050,323	\$7,577,622	\$430,034	\$4,200,083	\$13,575,000	\$436,126	\$4,576,625	\$7,994,800		

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 to 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.

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

TAX INCREMENT DISTRICT NUMBER TWELVE FUND

DISTRICT VALUATIONS:

YEAR	EQUALIZED VALUATION	PERCENTAGE CHANGE
2017	\$32,285,000	
2018	23,866,700	-26.07%
2019	24,348,300	2.02%
2020	24,402,300	0.22%
2021	24,807,900	1.66%

DISTRICT FUTURE OBLIGATIONS:

	Original Amount Borrowed	Repaid	Balance 12/31/2021
2018C Taxable Note Anticipation Notes	\$4,005,000	4,005,000	\$0
2020D Promissory Note	\$320,000	30,000	\$290,000
2021B Taxable General Obligation Bond	\$5,650,000		\$5,650,000
	<u>\$9,975,000</u>	<u>\$4,035,000</u>	<u>\$5,940,000</u>

	Principal	Interest	Total
2022	\$ 30,000	\$ 91,265	\$ 121,265
2023	700,000	74,375	774,375
2024	705,000	70,410	775,410
2025	700,000	65,105	765,105
2026	700,000	58,475	758,475
2027	310,000	52,825	362,825
2028	315,000	48,515	363,515
2029	320,000	43,718	363,718
2030	325,000	38,560	363,560
2031	290,000	33,425	323,425
2032	295,000	28,305	323,305
2033	305,000	22,753	327,753
2034	310,000	16,755	326,755
2035	315,000	10,348	325,348
2036	320,000	3,520	323,520
	<u>\$ 5,940,000</u>	<u>\$ 658,354</u>	<u>\$ 6,598,354</u>

CITY OF WAUSAU
 CONSOLIDATED EXPENDITURES AND REVENUES INTERNAL SERVICE FUNDS
 2022 BUDGET

	MOTOR POOL FUND	INSURANCE LIABILITY FUND	EMPLOYEE BENEFITS FUND	TOTAL
PERSONAL SERVICE	\$ 870,180	\$ -	\$ -	\$ 870,180
CONTRACTUAL SERVICES	464,200	103,000	84,700	651,900
SUPPLIES & EXPENSE	1,373,086	-	-	1,373,086
FIXED CHARGES	982,200	848,450	6,316,327	8,146,977
CAPITAL OUTLAY	3,408,918	-	-	3,408,918
OTHER FINANCING USES	-	-	-	-
TOTAL EXPENDITURES	\$ 7,098,584	\$ 951,450	\$ 6,401,027	\$ 14,451,061
PUBLIC CHARGES FOR SERVICES	\$ -	\$ -	\$ 58,099	\$ 58,099
INTERGOVT CHARGES FOR SERVICES	3,891,000	914,200	6,380,427	11,185,627
MISCELLANEOUS REVENUE	84,000	37,000	-	121,000
TOTAL REVENUE	\$ 3,975,000	\$ 951,200	\$ 6,438,526	\$ 11,364,726

MOTOR POOL FUND

MISSION:

The mission of the Motorpool is 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 Inventory Specialist, one Fleet Supervisor and one Fleet and Facilities 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 to all City departments.
- Monitoring underground fuel storage tanks and maintaining 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.

2020 ACCOMPLISHMENTS:

- The DPW shop maintains 498 pieces of equipment of which 198 are licensed vehicles or heavy equipment, and the remainder (about 300) are attachments, support equipment or small powered equipment.
- The fueling island provided 97,911 gallons of diesel fuel (a decrease of 34,451 gal. over the previous year) and 102,798 gallons of unleaded fuel (a decrease of 301 gal. over the previous year) to Public Works, Police, Fire, Parks, WATS, Airport, Sewer and Water Departments. The diesel fuel decrease was due to the extremely mild winter and less need for snow plowing and snow removal.
- The vehicles in the fleet were driven a total of 724,399 miles (a decrease of 30,438 miles over the previous year) and the hourly used equipment were run for a total of 38,364 hours (a decrease of 5,148 hours over the previous year) Again the decrease was likely from an extremely mild winter.
- The DPW shop generated 2,062 repair orders. This was an increase of 123 from the previous year. Total fleet repair costs including all parts, labor and outside contracted services were \$1,617,199 of which \$554,414 was spent at outside locations, and the remainder was spent performing the work at DPW. These figures are based on actual parts costs and labor rates built into the fleet management program.
- The Motorpool underwent a fleet study which examined the entire operation. This was done by Mercury and Associates. Recommendations were made to improve efficiency and increase the overall effectiveness of the motorpool. Recommendations included ways to increase revenues, and reduce the overall age of the fleet. Some

of these recommendations are still pending in 2021. The City will continue to work with Mercury on many of these items.

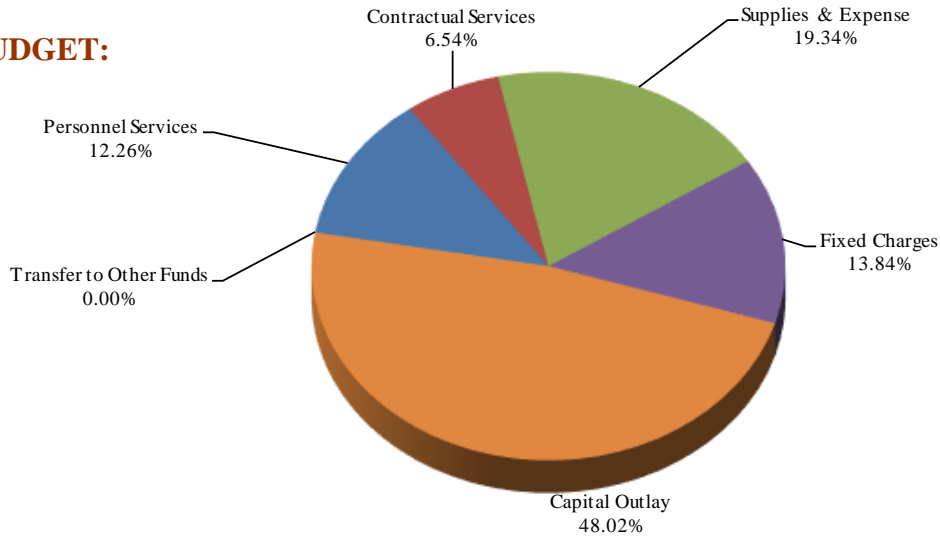
- The motorpool continues to purchase select equipment on a 5 year buyback program which ultimately lowers the total operating costs. It was recommended by Mercury to continue that practice.
- The motorpool has always strived to make improvements and increase efficiency by continuing education to keep up with ever changing trends, technology, and practices, and continuing to provide a safe, efficient fleet of vehicles and equipment to each department we serve so they can perform their jobs safely and effectively.
- The motorpool has adjusted staff and made changes to accommodate an ever changing work environment to adjust to the needs of each department we serve.
- Due to reduced staffing levels and increasing technology requirements, the motorpool has increased the use of equipment and vehicle dealers for maintenance and repairs. This will allow the department to get the work done until we are able to catch up with personnel, training, etc.
- Motorpool staff continues to work together with other departments to supply the needed equipment for each department. In 2020 staff worked with the Fire Dept. to research the best type of unit to replace the old 1985 aerial truck, and worked through the financial process to get a unit on order. Staff also worked on several equipment replacements such as plow trucks, police squads and other equipment to keep up with a current replacement strategy.

2021/2022 GOALS AND OBJECTIVES:

- To continue to provide efficient effective maintenance services
- Return to full staff levels and do more “in house repairs” and reduce the amount of “out the door costs”
- Evaluate the strategies provided by the fleet study and adjust procedures accordingly
- Continue to evaluate fleet replacement schedules, and make decisions based on cost, downtime, repair history, etc.
- 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
- Continue to 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 education for technicians to encourage certifications and acknowledge their efforts to provide efficient service
- Reduce downtime by increasing the purchase of maintenance contracts and diversifying the maintenance of equipment by using the dealer capabilities
- Look for ways to keep up with the increasing demands of technology such as training, technician certifications, etc.
- Update the fleet maintenance program with a newer more robust program that will allow better reporting and tracking capabilities than the out of date program that is currently used.

MOTOR POOL FUND

BUDGET:



BUDGET SUMMARY

	2019		2020		2021			2022	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted	
Personnel Services	\$ 800,270	\$ 752,656	\$ 874,603	\$ 874,603	\$ 814,407	\$ 837,325	\$ 847,765	\$ 870,180	
Contractual Services	405,991	534,981	454,600	454,600	478,900	464,200	464,200	464,200	
Supplies & Expense	1,249,499	1,076,453	1,278,691	1,278,691	1,026,600	1,373,086	1,373,086	1,373,086	
Fixed Charges	1,081,164	1,077,303	82,200	82,200	982,200	982,200	982,200	982,200	
Grants, Contributions	143,900	12,663	-	-	-	-	-	-	
Capital Outlay	101,823	67,260	3,421,299	5,461,299	3,119,500	3,408,918	3,408,918	3,408,918	
Transfer to Other Funds	109,913	-	80,000	80,000	-	140,000	-	-	
Total Expenses	\$ 3,892,561	\$ 3,521,316	\$ 6,191,393	\$ 8,231,393	\$ 6,421,607	\$ 7,205,729	\$ 7,076,169	\$ 7,098,584	
Intergovt Chgs	\$ 4,121,861	\$ 3,574,410	\$ 3,891,000	\$ 3,891,000	\$ 3,643,000	\$ 3,147,000	\$ 3,891,000	\$ 3,891,000	
Miscellaneous	232,319	131,543	84,000	84,000	197,000	140,000	84,000	84,000	
Other Financing Sources	59,871	-	-	2,040,000	1,900,000	-	-	-	
Total Revenues	\$ 4,414,051	\$ 3,705,953	\$ 3,975,000	\$ 6,015,000	\$ 5,740,000	\$ 3,287,000	\$ 3,975,000	\$ 3,975,000	

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

Income from operations and depreciation expense which is a non-cash transaction have been insufficient resources to finance replacement of vehicles and other rolling stock due to the costly replacement of fire apparatus. The operation review conducted by Mercury Associates recommended an expansive list of improvements to operations. The study also recommended modifying user fees. An in-depth study of user fees will be conducted in 2022.

MOTOR POOL FUND

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2022	\$7,098,584	\$907,191	14.65%
2021	\$6,191,393	\$1,571,112	34.01%
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%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2022	\$3,975,000	\$0	0.00%
2021	\$3,975,000	\$152,000	3.98%
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%

WORKING CAPITAL HISTORY:

2020	\$1,707,389
2019	\$2,328,655
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

LIABILITY INSURANCE FUND

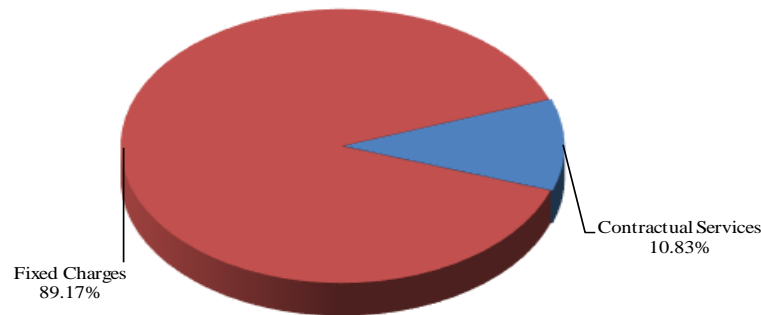
MISSION:

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								
	2019	2020	2021			2022		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Contractual Services	\$ 132,002	\$ 80,015	\$ 103,000	\$ 103,000	\$ 86,000	\$ 103,000	\$ 103,000	\$ 103,000
Fixed Charges	765,641	946,145	833,135	833,135	596,320	848,450	848,450	848,450
Total Expenses	\$ 897,642	\$ 1,026,160	\$ 936,135	\$ 936,135	\$ 682,320	\$ 951,450	\$ 951,450	\$ 951,450
Intergovernmental Charges	\$ 840,471	\$ 880,192	\$ 901,200	\$ 901,200	\$ 870,220	\$ 914,200	\$ 914,200	\$ 914,200
Miscellaneous Revenues	38,634	56,490	37,000	37,000	-	37,000	37,000	37,000

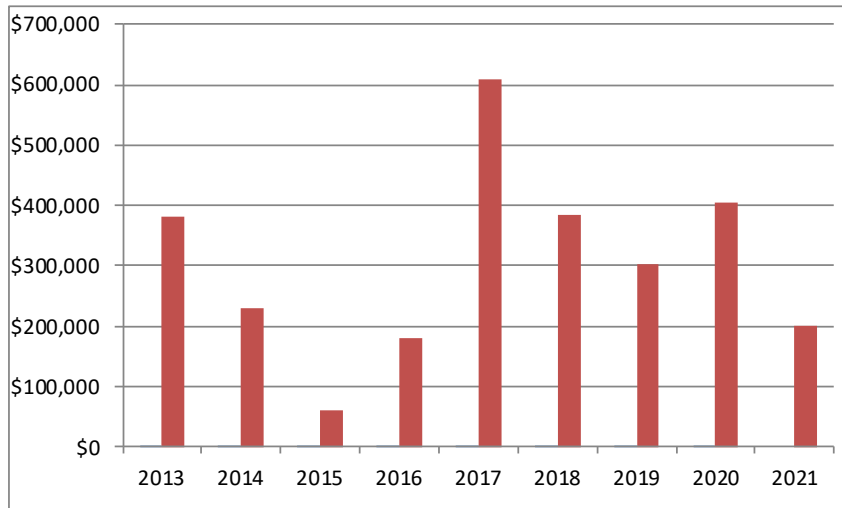
BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

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.

2022 policy plan costs are estimated as follows:

Employment Practices	\$	25,000
Public Liability		203,000
Auto		70,000
Crime Policy		1,400
Storage Tank Liability		12,000
Building and Boiler		156,000
Airport Insurance		4,300
Workers Compensation		46,000

WORKERS COMPENSATION ACCRUED ANNUAL CLAIMS:



BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2022	\$951,450	15,315	1.64%
2021	\$936,135	(14,182)	-1.49%
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%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2022	\$951,200	13,000	1.39%
2021	\$938,200	(23,483)	-2.44%
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%

WORKING CAPITAL HISTORY:

2020	\$1,111,385
2019	377,734
2018	396,271
2017	434,703
2016	756,624
2015	869,164
2014	465,891
2013	296,857
2012	380,077

EMPLOYEE BENEFIT FUND

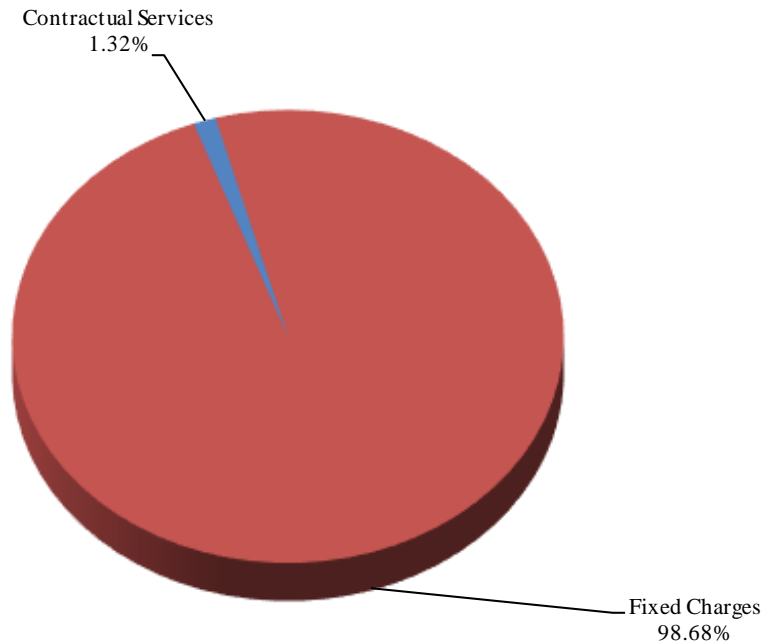
MISSION:

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

	2019	2020	2021			2022		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommend	Adopted
Contractual Services	91,334	\$ 94,666	\$ 100,100	\$ 100,100	\$ 84,700	\$ 84,700	\$ 84,700	\$ 84,700
Fixed Charges	5,689,277	5,529,713	5,914,639	5,914,639	5,837,233	6,316,327	6,316,327	6,316,327
Total Expenses	\$ 5,780,611	\$ 5,624,379	\$ 6,014,739	\$ 6,014,739	\$ 5,921,933	\$ 6,401,027	\$ 6,401,027	\$ 6,401,027
Public Charges for Services	\$ 44,250	\$ 55,365	\$ 56,262	\$ 56,262	\$ 53,562	\$ 58,099	\$ 58,099	\$ 58,099
Intergovernmental Charges	5,441,472	5,597,202	5,960,110	5,960,110	5,910,571	6,380,427	6,380,427	6,380,427
Total Revenues	\$ 5,485,721	\$ 5,652,567	\$ 6,016,372	\$ 6,016,372	\$ 5,964,133	\$ 6,438,526	\$ 6,438,526	\$ 6,438,526

EMPLOYEE BENEFIT AND HRA FUNDS

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The city returned to an insured health plan in 2019 and has managed a self-insured dental since 2015. Life insurance is provided through the State of Wisconsin. The 2022 health insurance policy increased 8.8% and the dental remained unchanged.

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2022	\$6,401,027	\$386,288	6.42%
2021	\$6,014,739	(\$45,832)	-0.76%
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
2022	\$6,438,526	\$422,154	7.02%
2021	\$6,016,372	\$195,296	3.36%
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:

2020	\$ 1,377,669
2019	1,349,488
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
2022 BUDGET

	WATER UTILITY FUND	SEWERAGE UTILITY FUND	METRORIDE FUND	PARKING FUND	AIRPORT FUND	ANIMAL CONTROL FUND	TOTAL
PERSONAL SERVICE	1,906,035	1,299,828	2,687,155	202,817	39,811	86,336	6,221,982
CONTRACTUAL SERVICES	1,001,400	1,878,000	421,416	467,629	255,100	111,367	4,134,912
SUPPLIES & EXPENSE	1,105,300	679,400	549,937	41,700	19,025	10,200	2,405,562
BUILDING MATERIALS	463,100	270,000	-	5,900	-	-	739,000
FIXED CHARGES	965,800	1,272,000	32,416	750,000	157,250	25,000	3,202,466
DEBT SERVICE	740,000	540,000	-	-	-	-	1,280,000
GRANTS, CONTRIBUTIONS & OTHER	36,000	1,400	-	-	-	-	37,400
CAPITAL OUTLAY	-	-	-	-	-	-	-
OTHER FINANCING USES	1,290,000	538,000	-	-	-	-	1,828,000
TOTAL EXPENSES	7,507,635	6,478,628	3,690,924	1,468,046	471,186	232,903	19,849,322
GENERAL PROPERTY TAXES	-	-	388,883	156,287	160,219	59,693	765,082
INTERGOVERNMENTAL GRANTS & SERVICES	-	-	2,990,671	-	-	-	2,990,671
LICENSES & PERMITS	-	-	-	-	-	130,970	130,970
FINES & FORFEITURES	-	-	-	208,759	-	5,200	213,959
PUBLIC CHARGES FOR SERVICES	7,565,900	6,800,000	299,470	392,450	25,000	2,040	15,084,860
INTERGOVT CHARGES FOR SERVICES	-	-	11,900	-	-	35,000	46,900
MISCELLANEOUS REVENUE	500	15,000	-	1,500	145,967	-	162,967
OTHER FINANCING SOURCES	10,000	40,000	-	-	-	-	50,000
TOTAL REVENUES	7,576,400	6,855,000	3,690,924	758,996	331,186	232,903	19,445,409

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.

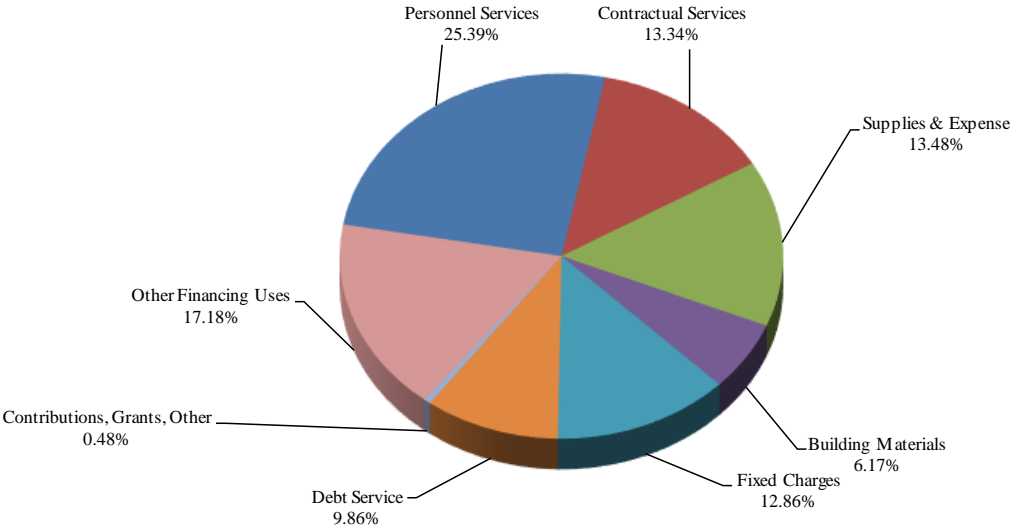
ORGANIZATIONAL STRUCTURE:



STAFFING LEVELS:

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
TOTAL	31	31	29.5	28.5	28.5	27.50	27.50	26.50	26.50	26.50

WATER BUDGET:



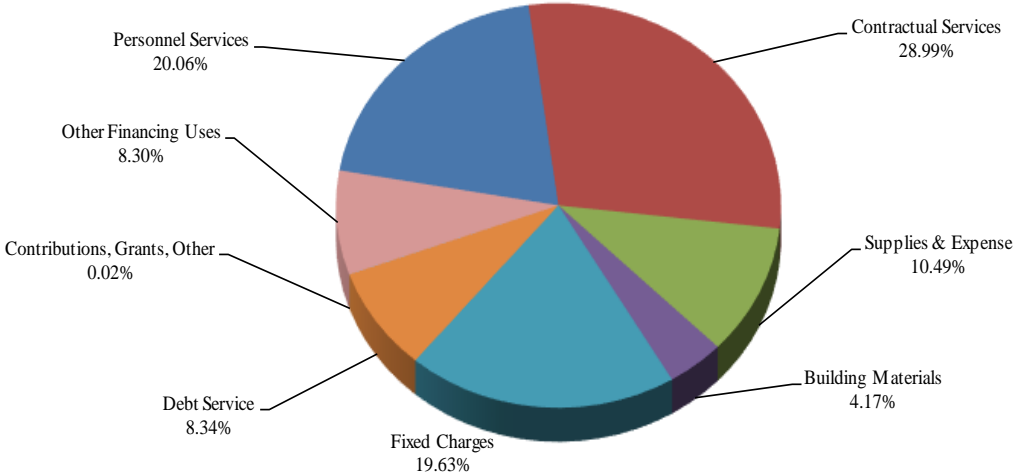
BUDGET SUMMARY

	2019	2020	2021			2022		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 1,390,104	\$ 1,307,446	\$ 1,694,706	\$ 1,694,706	\$ 1,833,211	\$ 1,845,691	\$ 1,872,244	\$ 1,906,035
Contractual Services	845,137	862,160	978,760	978,760	996,400	1,193,400	1,001,400	1,001,400
Supplies & Expense	455,944	395,098	757,500	757,500	722,000	1,105,300	1,105,300	1,105,300
Building Materials	381,118	368,090	401,910	401,910	408,800	463,100	463,100	463,100
Fixed Charges	1,141,115	1,179,054	947,360	947,360	965,800	965,800	965,800	965,800
Debt Service	297,205	270,032	160,500	160,500	596,000	250,000	740,000	740,000
Contributions, Grants, Other	1,497	50,979	2,000	2,000	36,000	36,000	36,000	36,000
Other Financing Uses	1,119,087	1,279,488	1,167,000	1,162,000	1,290,000	1,290,000	1,290,000	1,290,000
Total Expenses	\$ 5,631,207	\$ 5,712,347	\$ 6,109,736	\$ 6,104,736	\$ 6,848,211	\$ 7,149,291	\$ 7,473,844	\$ 7,507,635
Public Charges	\$ 5,771,666	\$ 6,589,195	\$ 6,846,600	\$ 6,846,600	\$ 7,497,460	\$ 7,312,700	\$ 7,565,900	7,565,900
Miscellaneous Revenues	30,942	508,636	25,000	25,000	500	500	500	500
Other Financing Sources	3,782	102,964	10,000	10,000	25,000	10,000	10,000	10,000
Total Revenues	\$ 5,806,390	\$ 7,200,795	\$ 6,881,600	\$ 6,881,600	\$ 7,522,960	\$ 7,323,200	\$ 7,576,400	\$ 7,576,400

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

Interest expense on the new facility project is expected to increase significantly. Other areas of expected budget increases include electrical and gas utility service, repairs of streets after main breaks, and repair supplies.

WASTEWATER BUDGET:



BUDGET SUMMARY								
	2019	2020	2021			2022		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 1,253,516	\$ 1,104,878	\$ 1,340,216	\$ 1,340,216	\$ 1,255,113	\$ 1,273,579	\$ 1,288,650	\$ 1,299,828
Contractual Services	1,494,375	1,416,800	1,432,600	1,432,600	1,493,000	1,878,000	1,878,000	1,878,000
Supplies & Expense	507,331	397,549	547,200	547,200	565,800	679,400	679,400	679,400
Building Materials	156,733	164,798	220,000	220,000	218,000	270,000	270,000	270,000
Fixed Charges	1,212,927	1,266,237	1,293,000	1,293,000	1,272,000	1,272,000	1,272,000	1,272,000
Debt Service	512,631	550,046	212,000	212,000	540,000	540,000	540,000	540,000
Contributions, Grants, Other	1,151	5,932	1,400	1,400	1,400	1,400	1,400	1,400
Other Financing Uses	525,098	528,211	498,000	493,000	538,000	538,000	538,000	538,000
Total Expenses	\$ 5,663,763	\$ 5,434,451	\$ 5,544,416	\$ 5,539,416	\$ 5,883,313	\$ 6,452,379	\$ 6,467,450	\$ 6,478,628
Public Charges	\$ 6,097,998	\$ 6,282,461	\$ 6,255,960	\$ 6,255,960	\$ 6,316,000	\$ 6,800,000	\$ 6,800,000	\$ 6,800,000
Miscellaneous	93,055	1,763,882	43,000	43,000	15,000	15,000	15,000	15,000
Other Financing Sources	5,603	624,290	40,000	40,000	40,000	40,000	40,000	40,000
Total Revenues	\$ 6,196,656	\$ 8,670,633	\$ 6,338,960	\$ 6,338,960	\$ 6,371,000	\$ 6,855,000	\$ 6,855,000	\$ 6,855,000

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The expense budget represents a cost to continue with increases expected in most areas of the budget. Interest expense reflects the facility project.

**COMBINED
BUDGETARY HISTORY:**

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2022	\$13,986,263	\$2,332,111	20.01%
2021	\$11,654,152	\$163,503	1.42%
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%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2022	\$14,431,400	\$1,210,840	9.16%
2021	\$13,220,560	\$536,900	4.23%
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%

WORKING CAPITAL HISTORY:

	Water	Wastewater
2020	337,518	(1,942,947)
2019	598,663	(724,843)
2018	2,608,092	2,822,251
2017	2,392,230	2,545,774
2016	3,343,601	3,139,162
2015	1,883,623	2,368,494
2014	(48,236)	2,829,392
2013	724,186	2,765,660

METRO RIDE FUND

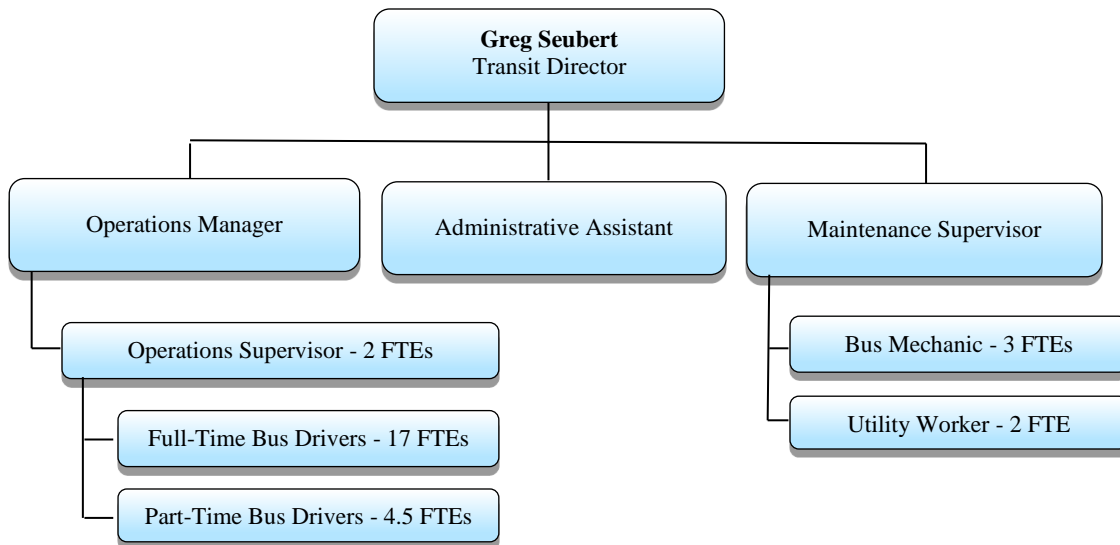
MISSION:

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	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
TOTAL	32.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50

ACCOMPLISHMENTS:

- Ordered for 7 new transit buses to be funded by 80% State of Wisconsin VW Settlement Funds.
- Used CARES Act grant funds to cover lost passenger revenue and operating deficits related to the COVID-19 pandemic.

GOALS AND OBJECTIVES:

- Complete Transit Development Plan.
- Replace revenue collection system
- Implement real-time Customer information system

DEPARTMENT STATISTICS:

Passenger Fare History

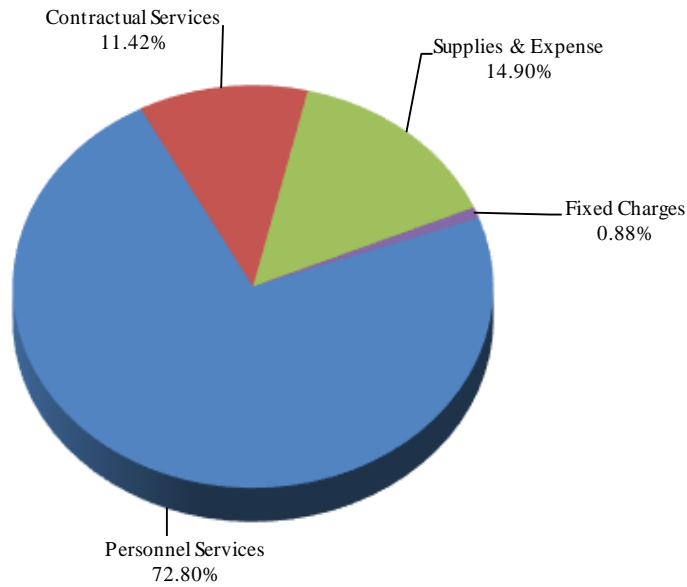
Fare Category	2020	2015-2019	2012-2014	2008-2011	2003-2006	2001-2002	1999-2001
Adult Cash	\$1.75	\$1.75	\$1.50	\$1.25	\$1.00	\$0.90	\$0.85
Adult Token	10 for \$11.00	10 for \$10.00	10 for \$9.00	10 for \$7.50	10 for \$6.00	9 for \$5.00	9 for \$5.00
	\$1.10	1.00	\$0.90	\$0.75	\$0.60	\$0.56	\$0.56
Adult Pass	\$42.00	\$35.00	\$36.00	\$30.00	\$26.00	\$24.00	\$24.00
Student Cash	\$1.50	\$1.50	\$1.25	\$1.00	\$0.75	\$0.65	\$0.60
Metro Ride Tickets	10 for \$9.50	10 for \$8.50	10 for \$7.50	10 for \$6.00	10 for \$4.50	10 for \$4.00	10 for \$4.00
	\$.95	\$.85	\$0.75	\$0.60	\$0.45	\$0.40	\$0.40
School Dist. Tickets	10 for \$9.50	10 for \$8.50	10 for \$7.50	10 for \$6.00	10 for \$4.50	10 for \$4.00	10 for \$4.00
	\$.95	\$.85	\$0.75	\$0.60	\$0.45	\$0.40	\$0.40
Student Pass	\$21.00	\$19.00	\$18.00	\$15.00	\$13.00	\$12.00	\$12.00
Student Summer Pass	\$28.00	\$25.00	-	-	-	-	-
E/H Cash	\$.85	\$.85	\$0.75	\$0.60	\$0.50	\$0.45	\$0.40
Senior/Disabled Pass	\$21.00	\$19.00	\$18.00	\$15.00	\$13.00	\$12.00	\$12.00
Paratransit	\$2.50	\$2.25	\$2.25	\$2.00	\$2.00	\$1.80	\$1.70

Operating Data

	Route Miles	Total Bus Passengers	Cost Per Passenger
2020 *	343,693	252,812	\$11.70
2019	402,219	468,555	\$6.61
2018	401,607	503,359	\$6.07
2017	406,344	498,902	\$5.37
2016	403,720	529,831	\$4.94
2015	402,905	577,044	\$4.56
2014	436,435	654,078	\$4.48
2013	439,668	672,224	\$4.22
2012	401,126	631,360	\$4.28
2011	573,809	788,748	\$4.24
2010	571,458	774,081	\$4.02
2009	573,876	794,121	\$3.88
2008	604,793	849,985	\$3.89

* Service reduction due to COVID-19 Pandemic

BUDGET:



BUDGET SUMMARY								
	2019	2020	2021			2022		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 2,418,447	\$ 2,316,156	\$ 2,625,944	\$ 2,625,944	\$ 2,248,975	\$ 2,687,155	\$ 2,687,155	\$ 2,687,155
Contractual Services	380,531	352,549	379,675	499,675	409,171	421,416	421,416	421,416
Supplies & Expense	541,260	378,665	635,485	635,485	493,655	549,937	549,937	549,937
Fixed Charges	352,178	357,780	27,027	27,027	32,499	32,416	32,416	32,416
Grants, Contributions	-	509	-	-	-	-	-	-
Total Expenses	\$ 3,692,416	\$ 3,405,659	\$ 3,668,131	\$ 3,788,131	\$ 3,184,300	\$ 3,690,924	\$ 3,690,924	\$ 3,690,924
Taxes	\$ 830,413	\$ 1,114,341	889,892	889,892	\$ 262,340	388,883	\$ 388,883	\$ 388,883
Intergvtl Grants & Aids	1,935,175	2,773,107	2,478,799	2,478,799	2,735,688	2,990,671	2,990,671	2,990,671
Public Charges	396,456	155,919	286,952	286,952	174,372	299,470	299,470	299,470
Intergovt Charges	12,488	3,673	12,488	12,488	11,900	11,900	11,900	11,900
Other Financing Sources	100,898	-	-	-	-	-	-	-
Total Revenues	\$ 3,275,430	\$ 4,047,040	\$ 3,668,131	\$ 3,668,131	\$ 3,184,300	\$ 3,690,924	\$ 3,690,924	\$ 3,690,924

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The 2022 budget reflects a decrease in property taxes that have been reallocated to the Capital Projects Fund. Intergovernmental grants and aids reflect CARES funding from the federal government.

WORKING CAPITAL HISTORY:

2020	\$1,221,023
2019	\$310,325
2018	\$441,997
2017	\$430,412
2016	\$471,126
2015	\$512,542
2014	\$564,357
2013	\$432,923

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
		2022	\$3,690,924
2021	\$3,668,131	\$23,320	0.64%
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	(\$310,817)	-8.47%
2014	\$3,668,131	\$279,425	8.25%
2013	\$3,388,706	(\$476,785)	-12.33%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
		2022	\$3,302,041
2021	\$2,778,239	\$379,023	15.80%
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%

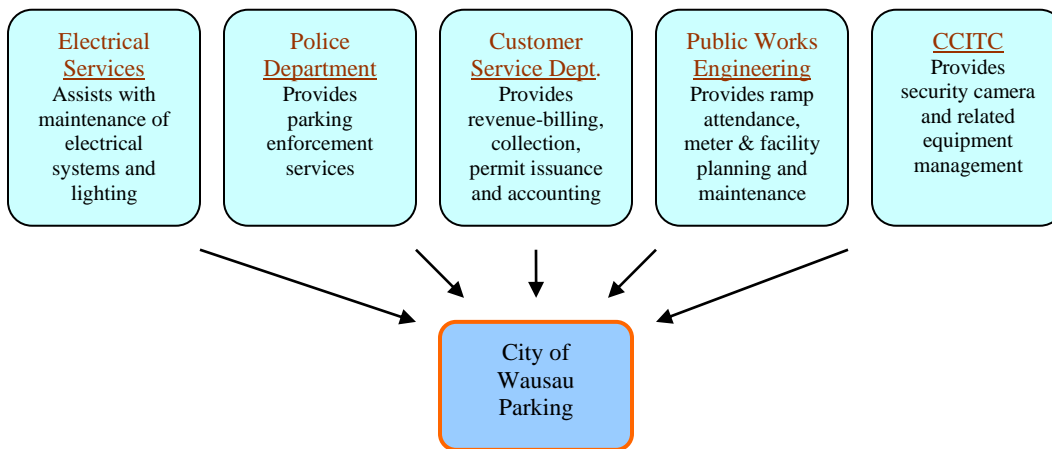
PARKING FUND

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.

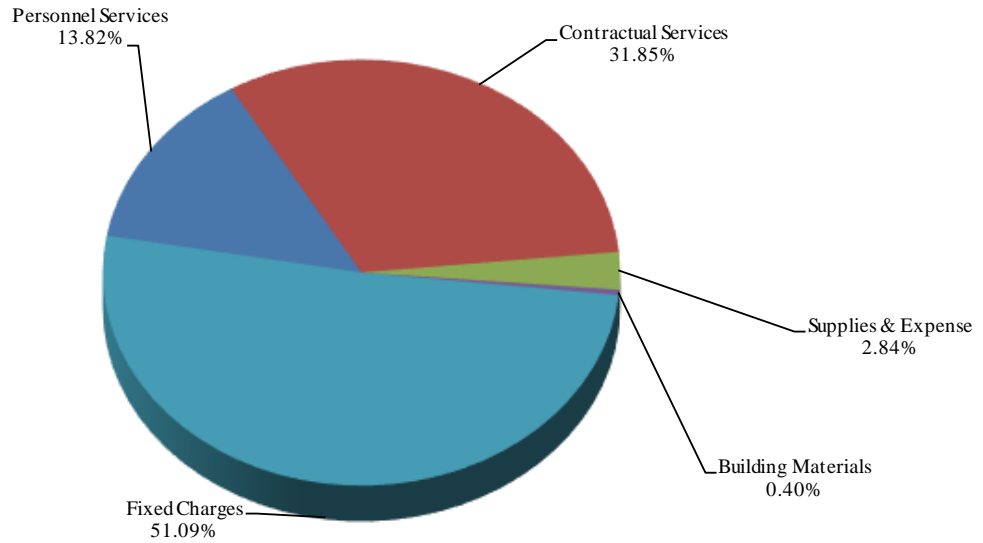


FACILITIES MAINTAINED:

The City operates the following parking facilities

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
	3,626

BUDGET:



BUDGET HIGHLIGHTS:

BUDGET SUMMARY								
	2019	2020	2021			2022		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 413,619	\$ 277,492	\$ 190,030	\$ 190,030	\$ 463,388	\$ 196,144	\$ 201,917	\$ 202,817
Contractual Services	555,427	403,324	343,129	343,129	350,474	663,153	467,629	467,629
Supplies & Expense	94,394	33,659	57,700	57,700	36,100	41,700	41,700	41,700
Building Materials	3,121	704	5,900	5,900	709	5,900	5,900	5,900
Fixed Charges	811,774	792,041	131,000	131,000	700,800	750,000	750,000	750,000
Grants Contributions & Other	3,853	10,039	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	54,000	-	-
Total Expenses	\$ 1,882,188	\$ 1,517,259	\$ 727,759	\$ 727,759	\$ 1,551,471	\$ 1,710,897	\$ 1,467,146	\$ 1,468,046
Taxes	\$ 50,000	\$ 105,108	\$ 150,000	\$ 150,000	\$ 150,000	\$ 155,387	\$ 155,387	\$ 156,287
Fines and Forfeitures	220,017	175,256	208,759	208,759	208,759	208,759	208,759	208,759
Public Charges for Services	756,749	408,408	367,500	367,500	367,500	567,250	392,450	392,450
Intergovt Charges for Services	-	-	-	-	-	-	-	-
Miscellaneous	361	2,352	1,500	1,500	1,500	1,500	1,500	1,500
Other Financing Sources	1,029,445	632,083	-	-	-	-	-	-
Total Revenues	\$ 2,056,573	\$ 1,323,207	\$ 727,759	\$ 727,759	\$ 727,759	\$ 932,896	\$ 758,096	\$ 758,996

Declining parking occupancy due to the closure of the mall and the relocation of several companies from the downtown continues to create financial challenges in the Parking Fund.

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2022	\$1,468,046	\$740,287	101.72%
2021	\$727,759	(\$811,099)	-52.71%
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%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2022	\$602,709	\$24,950	4.32%
2021	\$577,759	(\$222,991)	-27.85%
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%

WORKING CAPITAL HISTORY:

2020	\$113,139
2019	\$33,657
2018	\$63,045
2017	\$320,224
2016	\$651,874
2015	\$736,430
2014	\$702,154
2013	\$580,969
2012	\$581,726

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.

ACCOMPLISHMENTS:

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

GOALS AND OBJECTIVES:

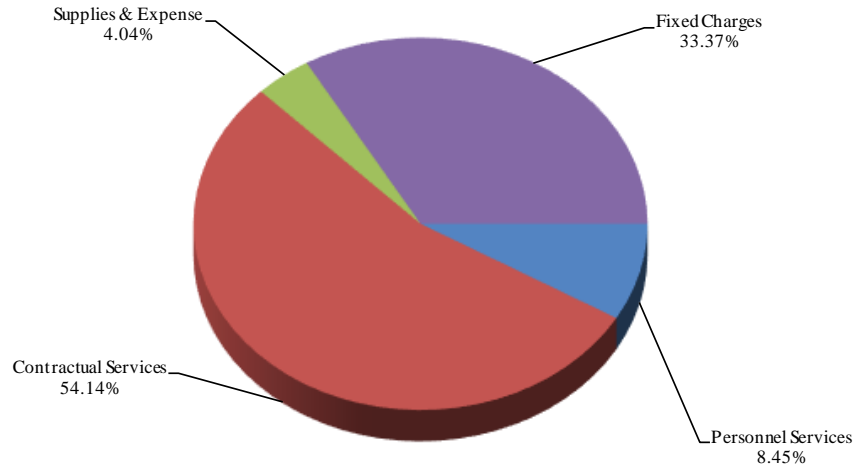
- Market private hangar construction and corporate hangar opportunities to successfully secure airport tenants
- Assist local non-profit aviation organizations in Central Wisconsin such as the Boy Scouts, Wausau R/C Sportsmen, and EAA640, and Learn Build Fly with aviation and airport promotions.
- Continued 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								
	2019	2020	2021			2022		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 22,265	\$ 24,273	\$ 7,474	\$ 7,474	\$ 36,982	\$ 39,763	\$ 39,811	\$ 39,811
Contractual Services	245,062	255,382	251,100	251,100	255,100	255,100	255,100	255,100
Supplies & Expense	19,362	26,988	17,050	17,050	19,025	19,025	19,025	19,025
Fixed Charges	180,120	147,461	168,250	168,250	157,250	157,250	157,250	157,250
Other Financing Uses	-	-	-	-	-	-	-	-
Total Expenses	\$ 466,809	\$ 454,104	\$ 443,874	\$ 443,874	\$ 468,357	\$ 471,138	\$ 471,186	\$ 471,186
Taxes	\$ 101,000	\$ 125,000	\$ 145,674	\$ 145,674	\$ 145,674	\$ 160,171	\$ 160,219	\$ 160,219
Public Charges	23,906	24,759	20,000	20,000	25,000	25,000	25,000	25,000
Miscellaneous	128,551	134,189	126,200	126,200	145,967	145,967	145,967	145,967
Other Financing Sources	50,000	25,000	-	-	-	-	-	-
Total Revenue	\$ 303,457	\$ 308,948	\$ 291,874	\$ 291,874	\$ 316,641	\$ 331,138	\$ 331,186	\$ 331,186

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The Airport was reclassified as an Enterprise Fund in 2012. Currently there are 16 private hangars located on the airport with property values totaling \$2,161,600.

WAUSAU DOWNTOWN AIRPORT FUND

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2022	\$471,186	\$27,312	6.15%
2021	\$443,874	(\$14,317)	-3.13%
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%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2022	\$170,967	\$24,767	16.94%
2021	\$146,200	(\$1,800)	-1.22%
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%

WORKING CAPITAL HISTORY:

2020	(\$7,239)
2019	\$16,466
2018	\$15,800
2017	(\$4,494)
2016	\$11,022
2015	\$28,277
2014	\$17,683
2013	\$55,142
2012	\$70,090

ANIMAL CONTROL FUND

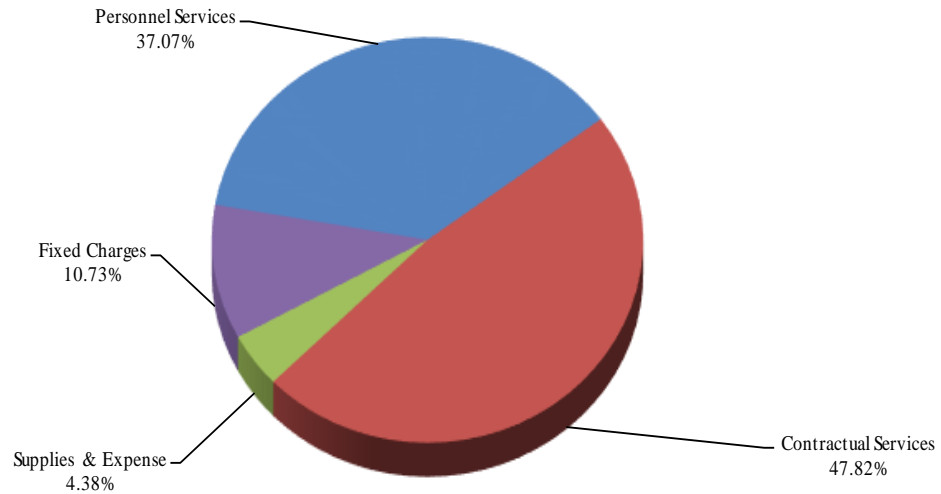
MISSION:

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.

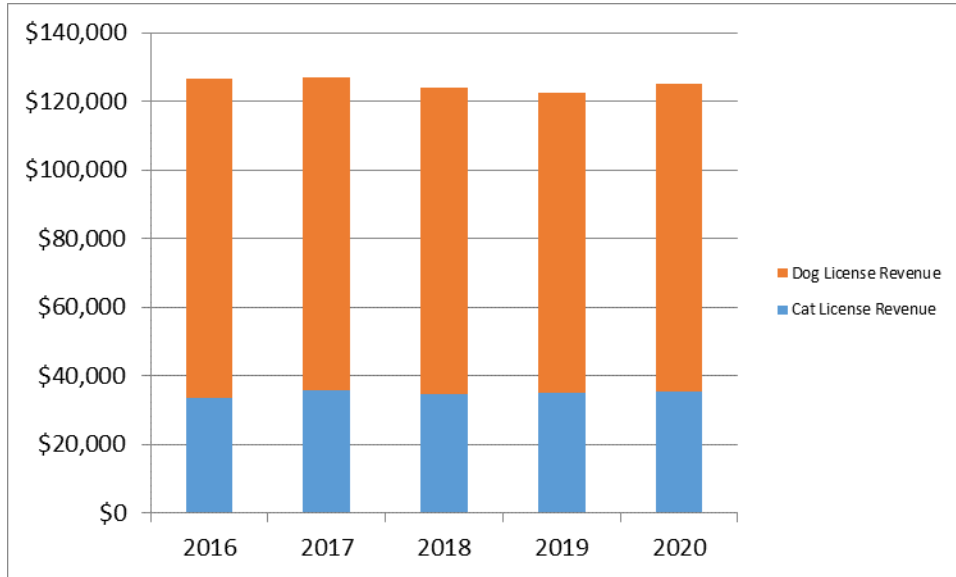
BUDGET:



BUDGET SUMMARY									
	2019		2020		2021			2022	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted	
Personnel Services	\$ 86,062	\$ 85,794	\$ 82,507	\$ 82,507	\$ 82,507	\$ 85,541	\$ 86,336	\$ 86,336	
Contractual Services	99,667	96,926	111,367	111,367	111,922	111,367	111,367	111,367	
Supplies & Expense	10,033	13,787	10,200	10,200	10,005	10,200	10,200	10,200	
Fixed Charges	27,332	29,576	25,000	25,000	29,416	25,000	25,000	25,000	
Grants, Contributions & Other	-	13,634	-	-	-	-	-	-	
Total Expenses	\$ 223,094	\$ 239,717	\$ 229,074	\$ 229,074	\$ 233,850	\$ 232,108	\$ 232,903	\$ 232,903	
Taxes	\$ 40,747	\$ 40,747	\$ 45,247	\$ 45,247	\$ 45,247	\$ 45,247	\$ 59,693	\$ 59,693	
Licenses and Permits	125,534	128,657	130,970	130,970	134,999	130,970	130,970	130,970	
Fines and Forfeitures	3,452	696	5,200	5,200	10,000	5,200	5,200	5,200	
Public Charges for Services	2,893	2,965	2,040	2,040	2,317	2,040	2,040	2,040	
Intergovt Chgs for Services	52,410	32,835	35,000	35,000	32,500	35,000	35,000	35,000	
Miscellaneous	2,279	968	-	-	121	-	-	-	
Total Revenues	\$ 227,315	\$ 206,868	\$ 218,457	\$ 218,457	\$ 225,184	\$ 218,457	\$ 232,903	\$ 232,903	

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

LICENSING STATISTICS:



BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2022	\$232,903	\$3,829	1.67%
2021	\$229,074	(\$5,616)	-2.39%
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
2022	\$173,210	\$0	0.00%
2021	\$173,210	\$7,160	4.31%
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	