

# CITY OF WAUSAU

2023 BUDGET



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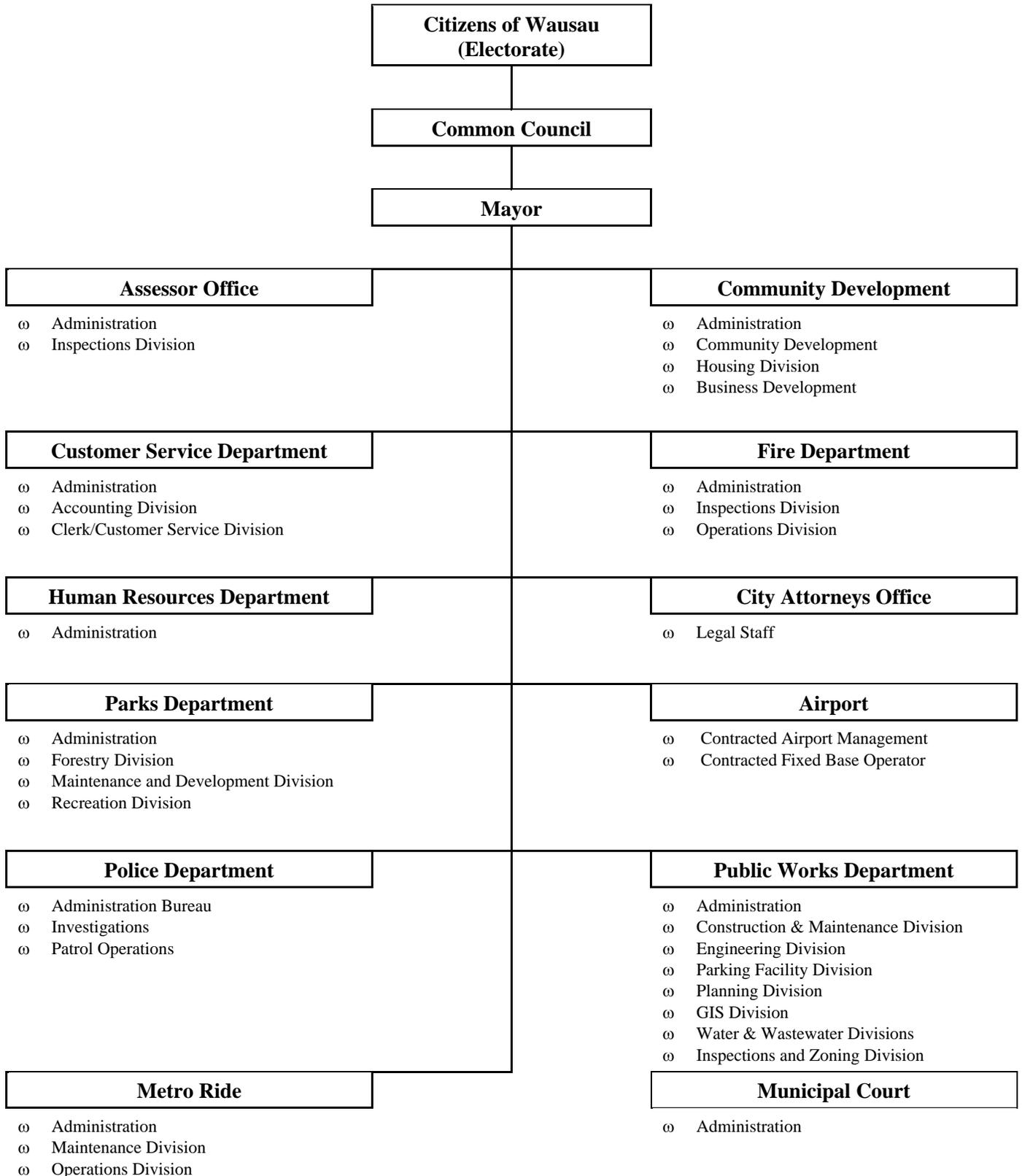
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# CITY OF WAUSAU

## Organizational Chart



**CITY OF WAUSAU  
List of Principal Officials**

ELECTED

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

Alderman District

First..... Carol Lukens  
Second ..... Michael Martens  
Third ..... Tom Kilian  
Fourth ..... Doug Diny  
Fifth ..... Gary Gisselman  
Sixth..... Becky McElhany  
Seventh ..... Lisa Rasmussen  
Eighth ..... Sarah Watson  
Ninth ..... Dawn Herbst  
Tenth..... Lou Larson  
Eleventh..... Chad Henke

APPOINTED

Finance Director / City Treasurer ..... Maryanne Groat  
City Clerk ..... Kaitlyn Bernarde  
City Attorney ..... Anne Jacobson  
Police Chief ..... Ben Bliven  
Fire Chief..... Robert Bardeck  
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

**CITY OF WAUSAU**  
**2023 ADOPTED BUDGET ANALYSIS- LEVY DEPENDENT FUNDS**

	2023 PROPOSED BUDGET	BUDGET ADJUSTMENTS	2023 PROPOSED BUDGET	2022 ADOPTED BUDGET	CHANGE INCREASE (DECREASE)	PERCENT CHANGE
<b>GENERAL FUND</b>						
Expenditures	\$40,577,999		\$40,577,999	\$37,955,374	\$2,622,625	6.910%
Revenues	18,141,958		18,141,958	16,787,513	1,354,445	8.068%
Fund Balance Application	300,000		300,000	-	300,000	0.000%
Fund's Net Levy Requirement	<u>22,136,041</u>	<u>\$0</u>	<u>22,136,041</u>	<u>21,167,861</u>	<u>968,180</u>	<u>4.574%</u>
<b>RECYCLING FUND</b>						
Expenditures	812,668		812,668	777,460	35,208	4.529%
Revenues	147,800		147,800	147,300	500	0.339%
Fund Balance Application	0		0	-	-	0.000%
Fund's Net Levy Requirement	<u>664,868</u>		<u>664,868</u>	<u>630,160</u>	<u>34,708</u>	<u>5.508%</u>
<b>COMMUNITY DEVELOPMENT/ECONOMIC DEVELOPMENT FUND</b>						
Expenditures	756,812		756,812	759,313	(2,501)	-0.329%
Revenues	264,051		264,051	264,051	-	0.000%
Fund Balance Application	216,184		216,184	216,184	-	0.000%
Fund's Net Levy Requirement	<u>325,000</u>	<u>-</u>	<u>325,000</u>	<u>279,078</u>	<u>45,922</u>	<u>16.455%</u>
<b>DEBT SERVICE FUND</b>						
Expenditures	11,689,676		11,689,676	12,285,959	(596,283)	-4.853%
Revenues	7,306,929		7,306,929	7,950,207	(643,278)	-8.091%
Fund Balance Application	184,747		184,747	212,752	(28,005)	
Fund's Net Levy Requirement	<u>4,198,000</u>		<u>4,198,000</u>	<u>4,123,000</u>	<u>75,000</u>	<u>1.819%</u>
<b>CAPITAL PROJECT FUND</b>						
Expenditures	9,463,490		9,463,490	9,725,764	(262,274)	-2.697%
Revenues	4,493,884		4,493,884	3,847,796	646,088	16.791%
Debt Proceeds	4,474,606		4,474,606	4,883,260		
Fund Balance Application	-		-	-	-	0.000%
Fund's Net Levy Requirement	<u>495,000</u>	<u>-</u>	<u>495,000</u>	<u>994,708</u>	<u>(499,708)</u>	<u>-50.237%</u>
<b>CENTRAL EQUIPMENT AND FACILITY CAPITAL FUND</b>						
Expenditures	653,000		653,000	597,054	55,946	9.370%
Revenues	-		-	-	-	0.000%
Fund Balance Application	55,946		55,946	-	55,946	
Fund's Net Levy Requirement	<u>597,054</u>	<u>-</u>	<u>597,054</u>	<u>597,054</u>	<u>-</u>	<u>0.000%</u>
<b>METRO RIDE FUND</b>						
Expenditures	4,394,232		4,394,232	3,690,924	703,308	19.055%
Revenues	3,504,340		3,504,340	3,302,041	202,299	6.126%
Fund Balance Application	-		-	0	0	
Fund's Net Levy Requirement	<u>889,892</u>	<u>-</u>	<u>889,892</u>	<u>388,883</u>	<u>501,009</u>	<u>128.833%</u>
<b>PARKING FUND</b>						
Expenditures	1,134,543		1,134,543	834,046	300,497	36.029%
Revenues	777,509		777,509	602,709	174,800	29.002%
Fund Balance Noncash Depreciation	60,000		60,000	75,050	(15,050)	0.000%
Fund's Net Levy Requirement	<u>297,034</u>	<u>-</u>	<u>297,034</u>	<u>156,287</u>	<u>140,747</u>	<u>90.057%</u>
<b>WAUSAU DOWNTOWN AIRPORT FUND</b>						
Expenditures	374,336		374,336	471,186	(96,850)	-20.555%
Revenues	158,000		158,000	170,967	(12,967)	-7.585%
Fund Balance & Noncash Depreciation	-		0	140,000	(140,000)	-100.000%
Fund's Net Levy Requirement	<u>216,336</u>		<u>216,336</u>	<u>160,219</u>	<u>56,117</u>	<u>35.025%</u>
<b>ANIMAL CONTROL</b>						
Expenditures	238,189		238,189	232,903	5,286	2.270%
Revenues	173,210		173,210	173,210	0	0.000%
Fund Balance Application	5,286		5,286	0	5,286	
Fund's Net Levy Requirement	<u>59,693</u>		<u>59,693</u>	<u>59,693</u>	<u>0</u>	<u>0.000%</u>
<b>TOTAL LEVY BEFORE INCREMENT</b>	<b>29,878,918</b>		<b>29,878,918</b>	<b>28,556,943</b>	<b>1,321,975</b>	<b>4.629%</b>
City's Share of TIF Increment	4,614,041		4,614,041	4,329,448	284,593	6.573%
<b>TOTAL LEVY</b>	<b><u>\$34,492,959</u></b>	<b><u>-</u></b>	<b><u>\$34,492,959</u></b>	<b><u>\$32,886,391</u></b>	<b><u>\$1,606,568</u></b>	<b><u>4.885%</u></b>
<b>Assessed Value</b>	<b>\$3,246,642,417</b>		<b>\$3,246,642,417</b>	<b>\$3,224,073,900</b>	<b>\$22,568,517</b>	<b>0.700%</b>
<b>Tax Rate Per \$1,000 of Assessed Value</b>	<b>\$10.62419</b>		<b>\$10.6241940</b>	<b>\$10.200260</b>	<b>\$0.42393</b>	<b>4.156%</b>
<b>Equalized Value</b>	<b>\$3,680,737,900</b>		<b>\$3,680,737,900</b>	<b>\$3,265,016,200</b>	<b>\$415,721,700</b>	<b>12.733%</b>
<b>Tax Rate Per \$1,000 of Equalized Value</b>	<b>\$9.37121</b>		<b>\$9.371208</b>	<b>\$10.0723520</b>	<b>(\$0.701144)</b>	<b>-6.961%</b>

# 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

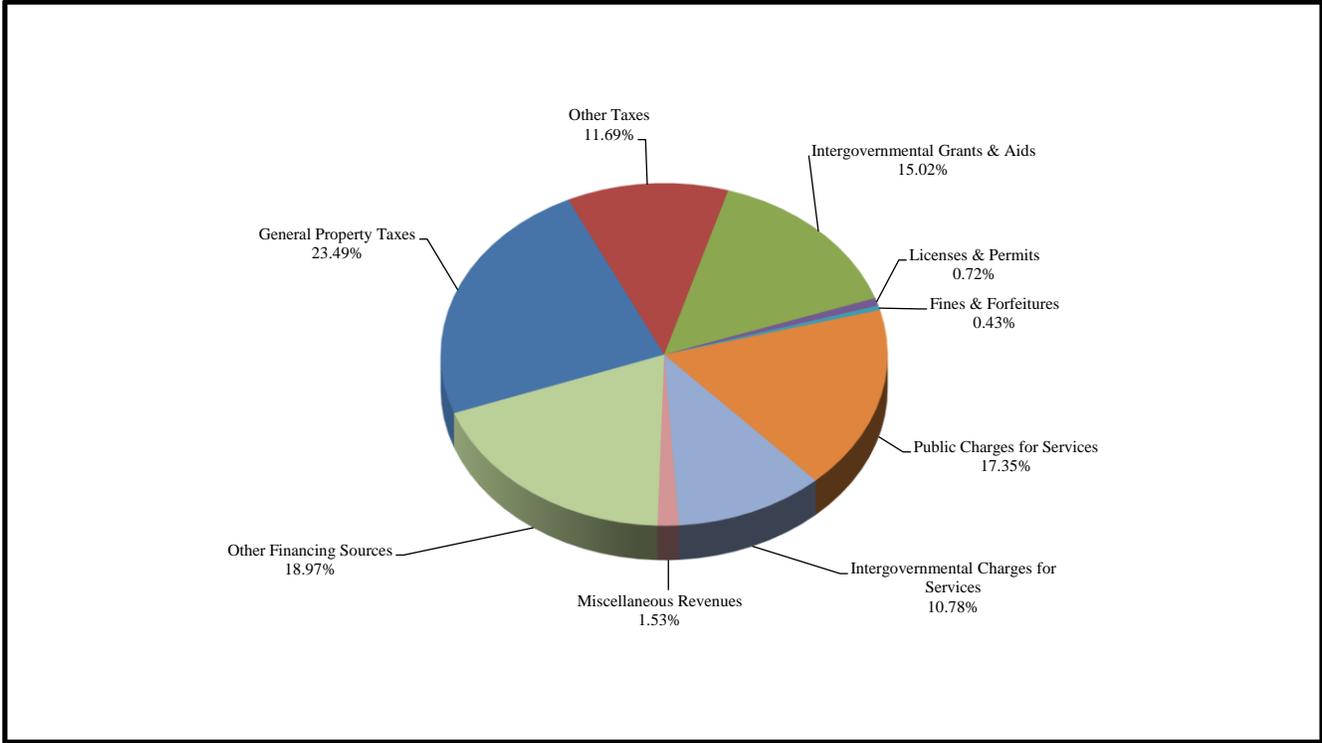
**CITY OF WAUSAU  
2023 BUDGET  
Operational/Fund Structure Matrix**

<b>Operational Responsibility</b>	<b>General Fund</b>	<b>Special Revenue Funds</b>	<b>Debt Service Fund</b>	<b>Capital Project Funds</b>	<b>Internal Service Funds</b>	<b>Enterprise Funds</b>
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				
ARPA 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					
SAFER Grant Fund		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  
2023 BUDGET**

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUND	CAPITAL PROJECTS FUNDS	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	TOTAL
PERSONAL SERVICE	\$ 28,095,024	\$ 1,992,905	\$ -	\$ -	\$ 6,705,652	\$ 829,394	\$ 37,622,975
CONTRACTUAL SERVICES	9,477,583	946,638	-	201,050	4,898,172	630,012	16,153,455
SUPPLIES & EXPENSE	1,596,128	93,810	-	-	2,374,687	1,708,034	5,772,659
BUILDING MATERIALS	964,453	-	-	-	1,050,200	-	2,014,653
FIXED CHARGES	414,812	46,100	-	-	2,734,729	7,543,017	10,738,658
DEBT SERVICE	-	-	11,689,676	90,700	8,126,964	-	19,907,340
GRANTS, CONTRIBUTIONS & OTHER	30,000	1,132,775	-	3,206,838	6,400	-	4,376,013
CAPITAL OUTLAY	-	15,195	-	16,345,790	-	4,252,277	20,613,262
OTHER FINANCING USES	-	199,110	-	9,144,013	2,525,000	144,500	12,012,623
CONTINGENCY	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>40,577,999</b>	<b>4,426,533</b>	<b>11,689,676</b>	<b>28,988,391</b>	<b>28,421,804</b>	<b>15,107,234</b>	<b>129,211,638</b>
GENERAL PROPERTY TAXES	\$ 22,136,041	\$ 989,868	\$ 4,198,000	\$ 1,092,054	\$ 1,462,955	\$ -	\$ 29,878,918
OTHER TAXES	265,265	999,850	-	13,608,795	-	-	14,873,910
INTERGOVERNMENTAL GRANTS & AID	9,695,961	1,705,757	-	4,512,924	3,192,203	-	19,106,845
LICENSES & PERMITS	733,985	57,000	-	-	130,970	-	921,955
FINES & FORFEITURES	378,000	-	-	-	173,200	-	551,200
PUBLIC CHARGES FOR SERVICES	2,744,875	18,200	-	210,960	19,070,640	22,149	22,066,824
INTERGOVT CHARGES FOR SERVICES	1,046,938	-	-	-	47,467	12,620,824	13,715,229
MISCELLANEOUS REVENUE	1,055,579	188,002	1,500	366,086	211,500	121,716	1,944,383
OTHER FINANCING SOURCES	2,221,355	293,622	7,306,929	12,061,690	50,000	2,200,000	24,133,596
<b>TOTAL</b>	<b>\$ 40,277,999</b>	<b>\$ 4,252,299</b>	<b>\$ 11,506,429</b>	<b>\$ 31,852,509</b>	<b>\$ 24,338,935</b>	<b>\$ 14,964,689</b>	<b>\$ 127,192,860</b>

**CITY OF WAUSAU  
2023 REVENUES BY CATEGORY  
ALL FUNDS**

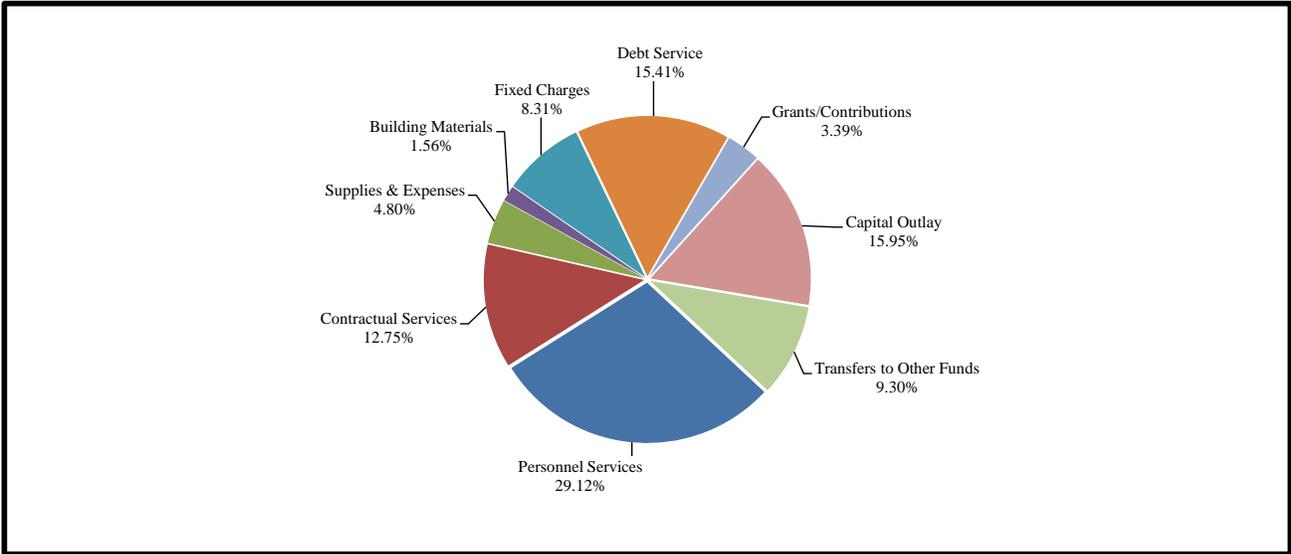


	<b>2023 BUDGET</b>	<b>2022 BUDGET</b>
General Property Taxes	\$ 29,878,918	\$ 28,556,943
Other Taxes	14,873,910	12,663,881
Intergovernmental Grants & Aids	19,106,845	15,263,094
Licenses & Permits	921,955	991,486
Fines & Forfeitures	551,200	554,989
Public Charges for Services	22,066,824	17,688,678
Intergovernmental Charges for Services	13,715,229	12,397,139
Miscellaneous Revenues	1,944,383	1,272,962
Other Financing Sources	24,133,596	19,192,913
<b>Total Revenues</b>	<b>\$ 127,192,860</b>	<b>\$ 108,582,086</b>

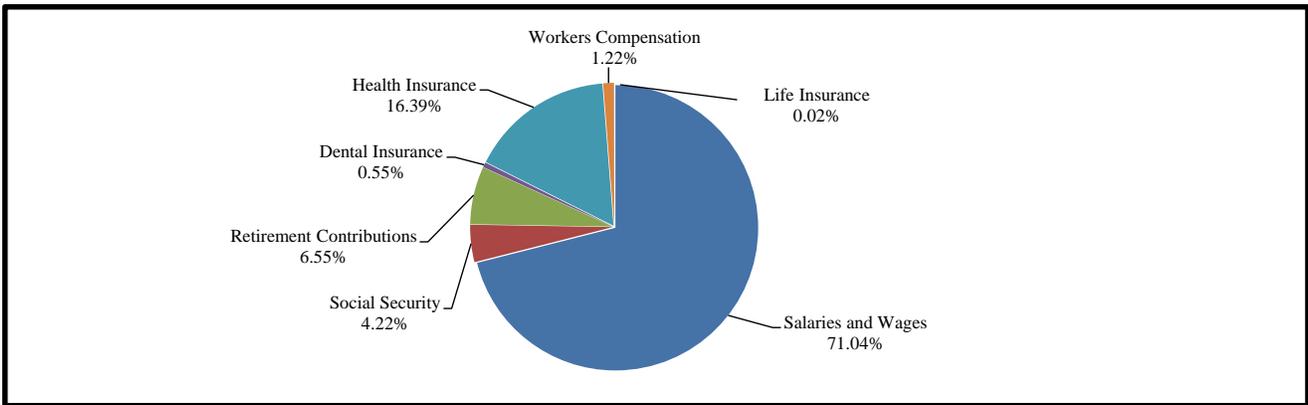
**CITY OF WAUSAU 2023 BUDGET**  
**COMBINED STATEMENT OF EXPENDITURES - BY ACTIVITY (ALL FUNDS)**

	2020 ACTUAL	2021 ACTUAL	2022			2023		BUDGET INCREASE (DECREASE)	BUDGET PERCENT INC/(DECREASE)
			ADOPTED BUDGET	MODIFIED BUDGET	ESTIMATED ACTUAL	BUDGET REQUEST	ADOPTED BUDGET		
<b>GENERAL GOVERNMENT</b>									
Council	81,180	77,640	91,328	91,328	89,049	90,979	90,979	\$ (349)	-0.38%
Mayor	192,638	172,382	182,213	182,213	180,630	188,246	188,246	6,033	3.31%
Customer Service	1,590,393	1,535,929	1,478,073	1,504,073	1,548,457	1,542,001	1,534,999	56,926	3.85%
City County Information Technology	810,178	818,064	965,115	1,015,115	1,015,115	1,351,973	1,351,973	386,858	40.08%
Property Assessment	484,680	496,087	610,584	610,584	579,157	683,979	683,980	73,396	7.61%
Legal Affairs	645,063	624,642	639,578	639,578	734,830	679,948	679,947	40,369	6.61%
Human Resources	349,308	351,895	440,742	540,742	377,696	512,377	492,376	51,634	8.07%
Municipal Court	115,289	126,018	142,326	142,326	124,011	147,187	147,187	4,861	1.10%
Public Access Fund	62,498	39,451	77,498	77,498	74,875	71,915	71,914	(5,584)	-7.21%
Liability Insurance Fund	1,026,161	703,391	951,450	991,450	859,574	920,805	920,805	(30,645)	-3.22%
Employee Benefits Fund	5,624,378	5,956,195	6,401,027	6,401,027	6,073,437	6,702,824	6,702,824	301,797	4.71%
Unclassified	918,335	1,198,520	131,500	672,405	672,125	150,000	150,000	18,500	14.07%
<b>Total General Government</b>	<b>11,900,100</b>	<b>12,100,216</b>	<b>12,111,435</b>	<b>12,968,340</b>	<b>12,328,957</b>	<b>13,042,233</b>	<b>13,015,230</b>	<b>903,795</b>	<b>7.46%</b>
<b>PUBLIC SAFETY</b>									
Police Department	9,905,819	10,309,290	11,108,762	11,108,762	10,382,566	11,832,776	11,836,775	728,013	6.55%
Fire Department	7,948,283	7,827,372	8,200,212	8,200,212	8,265,927	8,469,685	8,528,188	327,976	4.00%
Emergency Government	233,127	12,657	-	9,000	10,000	10,000	10,000	10,000	10,000
Hazardous Materials Contract Fund	51,921	90,086	63,800	188,800	201,800	76,800	76,800	13,000	20.38%
Animal Control Fund	239,717	200,861	232,903	232,903	237,480	238,189	238,188	5,285	2.27%
SAFER Grant Fund	390,476	332,704	-	-	-	1,054,921	1,054,921	1,054,921	
EMS Grant Fund	10,543	1,471	11,000	11,000	29,407	11,000	11,000	-	0.00%
<b>Total Public Safety</b>	<b>18,779,887</b>	<b>18,774,441</b>	<b>19,616,676</b>	<b>19,750,676</b>	<b>19,127,181</b>	<b>21,693,371</b>	<b>21,755,872</b>	<b>2,139,196</b>	<b>10.90%</b>
<b>TRANSPORTATION</b>									
Airport Fund	454,103	448,630	471,186	500,486	478,758	374,336	369,336	(101,850)	-21.62%
Public Works	8,794,225	8,421,129	9,825,880	9,863,236	9,323,291	10,452,469	10,543,466	717,586	7.30%
Metro Ride	3,405,659	3,289,068	3,690,924	3,690,924	3,551,295	4,394,232	4,394,232	703,308	19.06%
Motor Pool Fund	3,421,316	3,386,026	7,098,584	7,533,584	6,139,268	7,364,103	7,483,605	385,021	5.42%
Parking Fund	1,517,258	857,120	1,468,046	1,468,046	1,490,203	1,768,543	971,543	(496,503)	-33.82%
<b>Total Transportation</b>	<b>17,592,561</b>	<b>16,401,973</b>	<b>22,554,620</b>	<b>23,056,276</b>	<b>20,982,815</b>	<b>24,353,683</b>	<b>23,762,182</b>	<b>1,207,562</b>	<b>5.35%</b>
<b>SANITATION, HEALTH &amp; WELFARE</b>									
Refuse Collection	924,445	946,422	965,000	965,000	976,000	996,000	996,000	31,000	3.21%
Recycling Program	862,130	777,150	777,460	777,460	801,285	812,668	812,668	35,208	4.53%
Water Utility	5,712,346	6,753,787	7,507,635	7,507,635	9,107,871	10,666,572	11,146,574	3,638,939	48.47%
Waste Water Utility	5,434,450	6,385,373	6,478,628	6,478,628	8,134,276	11,354,931	11,301,931	4,823,303	74.45%
Environmental Clean Up Fund	269,196	213,507	181,523	210,123	218,123	197,523	197,523	16,000	8.81%
<b>Total Sanitation, Health &amp; Welfare</b>	<b>13,202,568</b>	<b>15,076,238</b>	<b>15,910,246</b>	<b>15,938,846</b>	<b>19,237,555</b>	<b>24,027,694</b>	<b>24,454,696</b>	<b>8,544,450</b>	<b>53.70%</b>
<b>ECONOMIC/COMMUNITY DEVELOPMENT</b>									
TID Number Three Fund	7,808,129	2,705,053	3,012,935	3,059,855	3,000,139	1,895,398	1,895,398	(1,117,537)	-37.09%
TID Number Five Fund	1,227,508	0	0	0	0	0	0	-	-
TID Number Six Fund	5,210,523	6,035,587	2,886,148	2,886,148	2,926,148	2,803,525	2,803,525	(82,623)	-2.86%
TID Number Seven Fund	1,145,451	412,060	455,829	455,829	332,983	3,718,768	1,881,684	1,425,855	312.80%
TID Number Eight Fund	3,981,189	1,279,550	990,170	1,149,215	1,131,221	3,208,023	3,208,023	2,217,853	223.99%
TID Number Nine Fund	67,271	66,498	64,730	64,730	64,730	63,035	63,035	(1,695)	-2.62%
TID Number Ten Fund	143,339	363,496	146,873	236,059	343,520	456,179	456,179	309,306	210.59%
TID Number Eleven Fund	7,129,316	5,316,239	2,170,486	2,195,486	1,764,918	1,957,313	1,957,313	(213,173)	-9.82%
TID Number Twelve Fund	641,523	5,692,067	5,464,444	5,728,444	826,370	6,606,744	6,606,744	1,142,300	20.90%
Community Development Funds	2,054,551	2,085,201	759,313	759,313	1,047,686	1,148,422	1,048,586	289,273	38.10%
Economic Development Fund	1,620	3,575	5,000	5,000	40,144	10,082	10,082	5,082	101.64%
Housing Stock Improvement Fund	379,987	517,117	40,147	40,147	627,718	50,000	50,000	9,853	24.54%
400 Block/Riverlife Fund	26,732	47,487	85,389	85,389	84,995	93,189	93,189	7,800	9.13%
Room Tax Fund	434,731	641,745	444,133	444,133	844,345	999,850	999,850	555,717	125.12%
<b>Total Economic/Community Development</b>	<b>30,251,869</b>	<b>25,165,676</b>	<b>16,525,597</b>	<b>17,109,748</b>	<b>13,034,917</b>	<b>23,010,528</b>	<b>21,073,608</b>	<b>4,548,011</b>	<b>27.52%</b>
<b>PARKS AND RECREATION</b>									
	2,383,435	3,087,652	3,174,061	3,194,061	2,952,816	3,343,883	3,343,883	169,822	5.35%
<b>DEBT SERVICE FUND</b>									
	19,088,003	22,258,181	12,285,959	12,285,959	12,290,363	11,566,267	11,689,676	(596,283)	-4.85%
<b>CAPITAL PROJECTS FUNDS</b>									
Capital Projects Fund	5,648,268	4,899,002	8,661,740	13,561,394	8,836,709	34,314,413	9,463,490	801,750	9.26%
Central Capital Purchasing Fund	503,975	434,136	597,054	878,110	733,524	653,000	653,000	55,946	9.37%
<b>CAPITAL PROJECTS FUNDS</b>	<b>6,152,243</b>	<b>5,333,138</b>	<b>9,258,794</b>	<b>14,439,504</b>	<b>9,570,233</b>	<b>34,967,413</b>	<b>10,116,490</b>	<b>857,696</b>	<b>9.26%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$119,350,666</b>	<b>\$118,197,515</b>	<b>\$111,437,388</b>	<b>\$118,743,410</b>	<b>\$109,524,838</b>	<b>\$156,005,072</b>	<b>\$129,211,638</b>	<b>\$17,774,249</b>	<b>15.95%</b>

**CITY OF WAUSAU  
2023 BUDGET BY EXPENDITURE CATEGORY- ALL FUNDS**

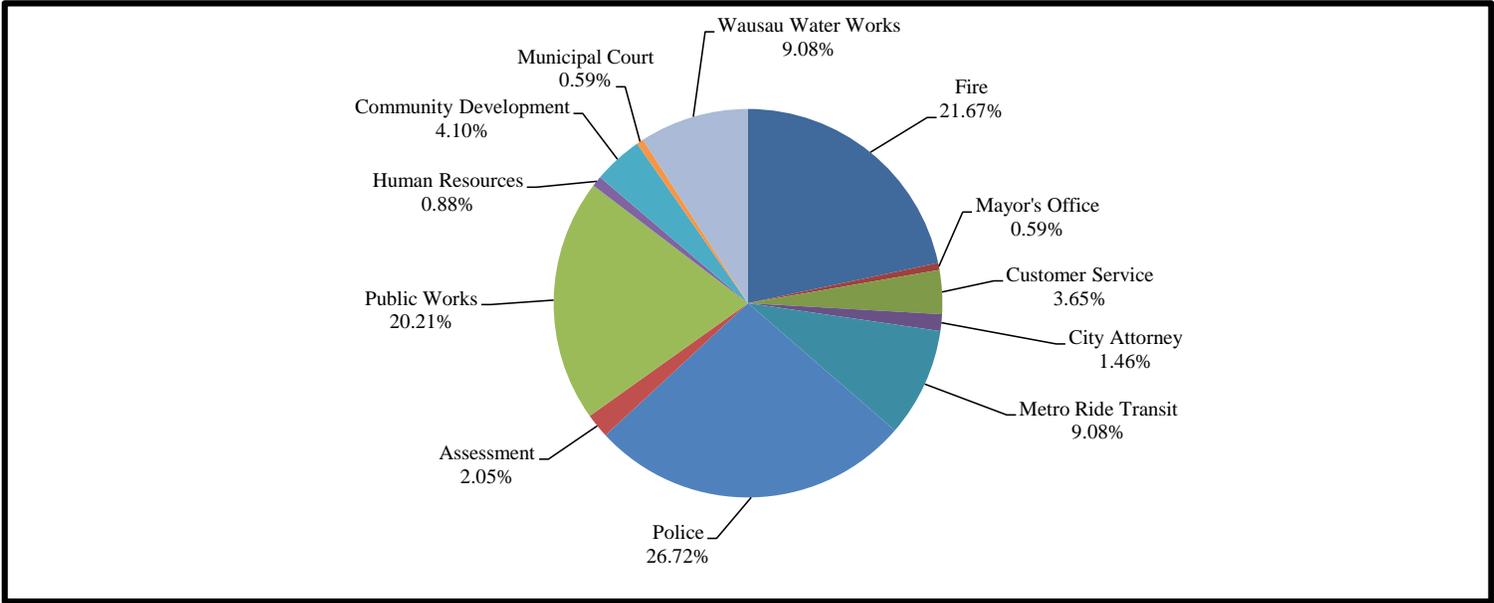


<b>BUDGET BY EXPENDITURE CATEGORY (ALL FUNDS)</b>	<b>2023 BUDGET</b>	<b>2022 BUDGET</b>
Personnel Services	\$ 37,622,975	\$ 34,958,691
Contractual Services	16,153,455	14,303,551
Supplies & Expenses	5,772,659	5,365,800
Building Materials	2,014,653	1,627,323
Fixed Charges	10,738,658	11,696,178
Debt Service	19,907,340	13,581,079
Grants/Contributions	4,376,013	3,701,052
Capital Outlay	20,613,262	16,991,236
Transfers to Other Funds	12,012,623	10,463,044
Contingency	-	-
<b>TOTAL</b>	<b><u>\$129,211,638</u></b>	<b><u>\$112,687,954</u></b>



<b>PERSONNEL COST ANALYSIS (ALL FUNDS)</b>	<b>2023 BUDGET</b>	<b>2022 BUDGET</b>
Salaries and Wages	26,728,400	24,851,459
Social Security	1,587,705	1,503,161
Retirement Contributions	2,465,805	2,241,410
Dental Insurance	208,545	188,118
Health Insurance	6,165,357	5,725,150
Workers Compensation	457,266	425,511
Life Insurance	8,211	7,559
Other	1,686	16,323
<b>TOTAL</b>	<b><u>37,622,975</u></b>	<b><u>34,958,691</u></b>

**CITY OF WAUSAU  
2023 BUDGET  
PERSONNEL SUMMARY**



	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Mayor's Office	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.50	2.50
Customer Service	12.45	12.45	12.45	11.84	11.84	11.84	11.84	11.84	11.84	11.46	11.46
Assessment	7.00	7.00	7.00	6.00	6.00	6.00	7.00	7.00	7.00	7.00	6.50
Human Resources	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	2.50	2.50
City Attorney	4.75	4.75	4.75	4.75	4.75	3.75	3.75	3.75	3.75	3.75	3.75
Municipal Court	2.00	2.00	2.00	2.00	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 *	91.25	90.25	90.25	89.80	89.00	87.00	84.00	84.00	84.00	81.00	79.00
Fire *	74.00	62.00	62.00	62.00	62.00	61.00	60.00	60.00	60.00	60.00	60.00
Public Works	69.00	69.00	69.00	69.00	68.50	68.50	68.50	68.50	69.50	70.00	67.50
Community Development	14.00	14.00	14.00	14.00	14.00	14.00	13.75	13.75	12.75	12.75	12.00
Metro Ride	31.00	31.00	31.00	31.00	31.00	31.00	31.50	31.50	31.50	31.50	31.50
Wausau Water Works	31.00	31.00	31.00	29.50	29.50	28.50	27.50	27.50	26.50	26.50	26.50
<b>Grand Total</b>	<b>341.45</b>	<b>328.45</b>	<b>328.45</b>	<b>324.89</b>	<b>323.09</b>	<b>318.09</b>	<b>314.34</b>	<b>314.34</b>	<b>313.34</b>	<b>310.46</b>	<b>304.71</b>

Police Community Outreach Specialist 1 FTE - Funded by ARPA

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

**CITY OF WAUSAU  
2023 BUDGET  
SUMMARY OF PROPERTY TAXES BY FUND**

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
GENERAL FUND	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	22,136,041
SPECIAL REVENUE FUNDS:											
Community Development	-	50,000	48,500	156,375	191,375	210,187	215,085	239,232	264,232	279,078	325,000
Recycling Fund	473,462	497,750	517,275	462,165	487,763	517,451	562,744	564,007	586,910	630,160	664,868
DEBT SERVICE FUND	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	4,198,000
CAPITAL PROJECTS FUNDS:											
Capital Projects Fund	337,345	371,080	406,090	450,000	505,828	498,890	498,890	446,865	493,699	994,708	495,000
Central Equipment Capital Fund	-	-	-	110,800	250,300	295,050	406,482	475,000	552,404	597,054	597,054
ENTERPRISE FUNDS:											
Animal Control	-	-	78,489	37,105	50,139	50,676	40,747	40,747	45,247	59,693	59,693
MetroRide Fund	679,289	679,289	647,342	547,342	601,600	809,906	830,413	1,114,341	889,892	388,883	889,892
Parking Fund	300,000	224,000	211,052	211,052	-	-	50,000	105,108	150,000	156,287	297,034
Wausau Downtown Airport Fund	68,677	70,000	80,000	80,000	90,000	94,000	101,000	125,000	145,674	160,219	216,336
<b>SUBTOTAL</b>	<b>21,517,379</b>	<b>21,824,002</b>	<b>22,312,375</b>	<b>22,927,098</b>	<b>23,879,534</b>	<b>24,462,367</b>	<b>25,061,256</b>	<b>26,096,694</b>	<b>27,436,246</b>	<b>28,556,943</b>	<b>29,878,918</b>
<b>TAX INCREMENT</b>	<b>1,660,891</b>	<b>1,758,798</b>	<b>1,795,196</b>	<b>2,044,472</b>	<b>2,204,850</b>	<b>2,495,739</b>	<b>2,794,541</b>	<b>3,449,306</b>	<b>3,144,748</b>	<b>4,329,448</b>	<b>4,614,041</b>
<b>TOTAL LEVY</b>	<b><u>\$23,178,270</u></b>	<b><u>\$23,582,800</u></b>	<b><u>\$24,107,571</u></b>	<b><u>\$24,971,570</u></b>	<b><u>\$26,084,384</u></b>	<b><u>\$26,958,106</u></b>	<b><u>\$27,855,797</u></b>	<b><u>\$29,546,000</u></b>	<b><u>\$30,580,994</u></b>	<b><u>\$32,886,391</u></b>	<b><u>\$34,492,959</u></b>
<b>INCREASE OVER PRIOR YEAR</b>	<b><u>(\$55,751)</u></b>	<b><u>\$404,530</u></b>	<b><u>\$524,771</u></b>	<b><u>\$863,999</u></b>	<b><u>\$1,112,814</u></b>	<b><u>\$873,722</u></b>	<b><u>\$897,691</u></b>	<b><u>\$1,690,203</u></b>	<b><u>\$1,034,994</u></b>	<b><u>\$2,305,397</u></b>	<b><u>\$1,606,568</u></b>
<b>% INCREASE</b>	<b><u>-0.24%</u></b>	<b><u>1.75%</u></b>	<b><u>2.23%</u></b>	<b><u>3.58%</u></b>	<b><u>4.46%</u></b>	<b><u>3.35%</u></b>	<b><u>3.33%</u></b>	<b><u>6.07%</u></b>	<b><u>3.50%</u></b>	<b><u>7.54%</u></b>	<b><u>4.89%</u></b>

# **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 15<sup>th</sup> 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  
2023 BUDGET**

EXPENDITURES	2020 Actual	2021 Actual	2022 Adopted	2022 Modified	2022 Estimated	2023 Dept	2023 Executive	2023 Adopted	Budget Increase
			Budget	Budget	Actual	Budget Request	Budget	Budget	(Decrease)
COMMON COUNCIL	81,180	77,640	91,328	91,328	89,049	90,979	90,979	90,979	(349)
MAYOR	192,638	172,382	182,213	182,213	180,630	188,246	188,246	188,246	6,033
CUSTOMER SERVICE	1,590,393	1,535,929	1,478,073	1,504,073	1,548,457	1,542,001	1,534,999	1,534,999	56,926
CCITC	810,178	818,064	965,115	1,015,115	1,015,115	1,351,973	1,351,973	1,351,973	386,858
REFUSE COLLECTION	924,445	946,422	965,000	965,000	976,000	996,000	996,000	996,000	31,000
ASSESSMENT DEPARTMENT	484,680	496,087	610,584	610,584	579,157	683,979	683,980	683,980	73,396
CITY ATTORNEY	645,063	624,642	639,578	739,578	734,830	679,948	679,947	679,947	40,369
HUMAN RESOURCES	349,308	351,895	440,742	540,742	377,696	512,377	492,376	492,376	51,634
MUNICIPAL COURT	115,289	126,018	142,326	142,326	124,011	147,187	147,187	147,187	4,861
UNCLASSIFIED	918,335	1,198,520	131,500	672,405	672,125	150,000	150,000	150,000	18,500
POLICE DEPARTMENT	9,905,819	10,309,290	11,108,762	11,108,762	10,098,108	11,832,776	11,836,775	11,836,775	728,013
FIRE DEPARTMENT	7,948,283	7,827,372	8,200,212	8,200,212	8,265,927	8,469,685	8,528,188	8,528,188	327,976
EMERGENCY GOVERNMENT	233,127	11,940	-	-	10,000	10,000	10,000	10,000	10,000
DEPARTMENT OF PUBLIC WORKS	8,794,225	8,421,129	9,825,880	9,863,236	9,323,291	10,452,469	10,543,466	10,543,466	717,586
PARKS DEPARTMENT	2,383,435	3,087,652	3,174,061	3,194,061	2,952,816	3,343,883	3,343,883	3,343,883	169,822
<b>TOTAL EXPENDITURES</b>	<b>35,376,398</b>	<b>36,004,983</b>	<b>37,955,374</b>	<b>38,829,635</b>	<b>36,947,213</b>	<b>40,441,503</b>	<b>40,567,999</b>	<b>40,577,999</b>	<b>2,622,625</b>
<b>REVENUES</b>									
GENERAL PROPERTY TAXES	18,863,394	20,185,188	21,167,861	21,167,861	21,167,861	22,677,937	22,136,041	22,136,041	968,180
OTHER TAXES	283,773	210,839	198,500	198,500	255,265	225,265	265,265	265,265	66,765
INTERGOVERNMENTAL GRANTS & AID	9,683,770	9,296,142	9,602,401	9,602,401	9,368,992	9,774,068	9,695,961	9,695,961	93,560
LICENSES & PERMITS	1,001,776	895,255	789,728	789,728	936,218	710,485	733,985	733,985	(55,743)
FINES & FORFEITURES	246,706	443,293	341,030	341,030	510,186	350,000	378,000	378,000	36,970
PUBLIC CHARGES FOR SERVICES	2,143,307	2,344,503	2,385,129	2,385,129	2,562,991	2,369,875	2,744,875	2,744,875	359,746
INTERGOVT CHARGES FOR SERVICES	1,290,058	1,033,856	1,069,612	1,069,612	1,071,923	1,076,938	1,046,938	1,046,938	(22,674)
MISCELLANEOUS REVENUE	1,150,340	415,065	494,758	494,758	657,223	1,051,579	1,055,579	1,055,579	560,821
OTHER FINANCING SOURCES	1,755,488	2,191,722	1,906,355	1,946,355	2,222,541	2,221,355	2,221,355	2,221,355	315,000
	36,418,611	37,015,863	37,955,374	37,995,374	38,753,200	40,457,502	40,277,999	40,277,999	2,322,625

# COMMON COUNCIL

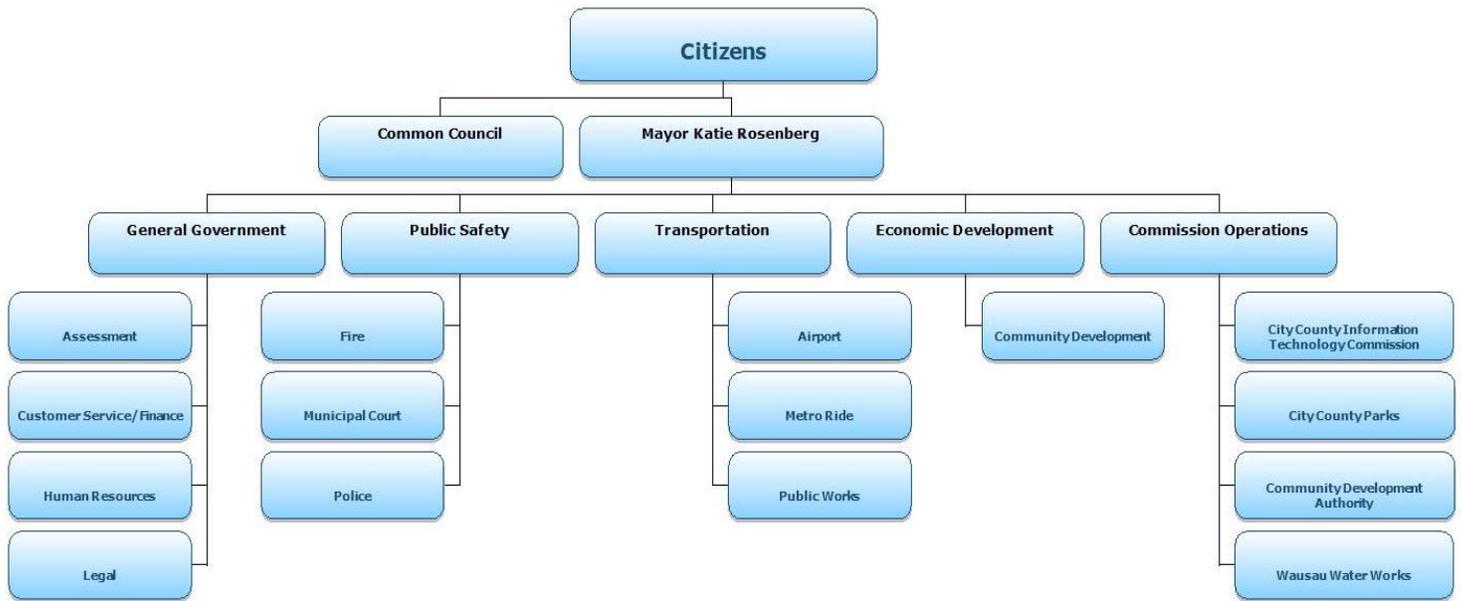
**MISSION:**

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:**

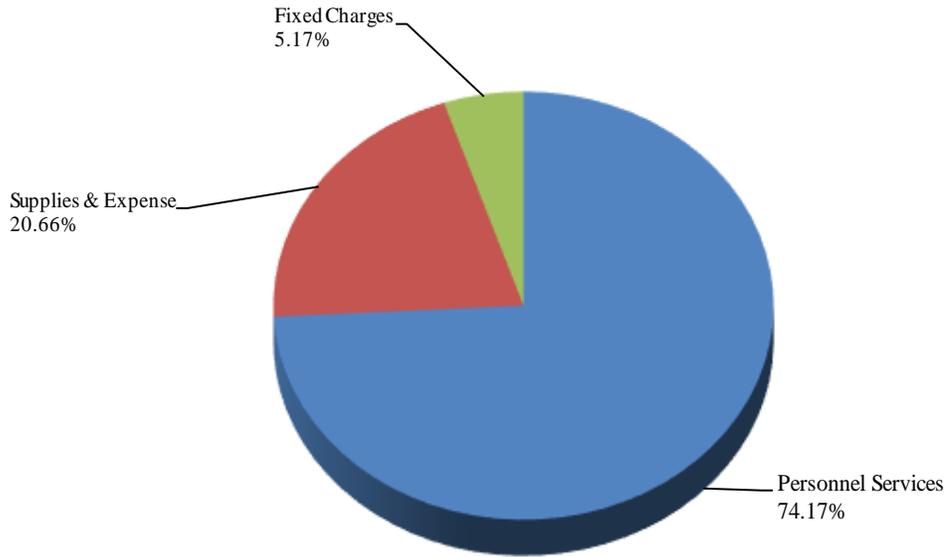
The Common Council of the City consists of eleven (11) Alderpersons. The Alderpersons manage and control the City properties, finances and public services. The Council has the power to license, regulate, borrow money and levy taxes. The Council is the policy-making or legislative part of the City. Most 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	Carol Lukens	Seventh	Lisa Rasmussen
Second	Michael Martens	Eighth	Sarah Watson
Third	Tom Kilian	Ninth	Dawn Herbst
Fourth	Doug Diny	Tenth	Lou Larson
Fifth	Gary Gisselman	Eleventh	Chad Henke
Sixth	Becky McElhane		

**BUDGET:**



BUDGET SUMMARY								
	2020	2021	2022			2023		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 64,424	\$ 64,083	\$ 67,178	\$ 67,178	\$ 65,549	\$ 67,479	\$ 67,479	\$ 67,479
Supplies & Expense	14,009	10,934	19,650	19,650	18,800	18,800	18,800	18,800
Fixed Charges	2,747	2,623	4,500	4,500	4,700	4,700	4,700	4,700
<b>Total Expenses</b>	<b>\$ 81,180</b>	<b>\$ 77,640</b>	<b>\$ 91,328</b>	<b>\$ 91,328</b>	<b>\$ 89,049</b>	<b>\$ 90,979</b>	<b>\$ 90,979</b>	<b>\$ 90,979</b>

**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
2023	\$90,979	(\$349)	-0.38%
2022	\$91,328	\$1,324	1.47%
2021	\$90,004	(\$3,332)	-3.57%
2020	\$93,336	(\$317)	-0.34%
2019	\$93,653	\$408	0.44%
2018	\$93,245	\$903	0.98%
2017	\$92,342	\$2,031	2.25%
2016	\$90,311	(\$21,812)	-19.45%
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. As part of Wausau’s strategic planning, we’ve also identified enhancing our community’s quality of life and fostering a sense of belonging for generations to come as a priority mission.

**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:**

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
TOTAL	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.50

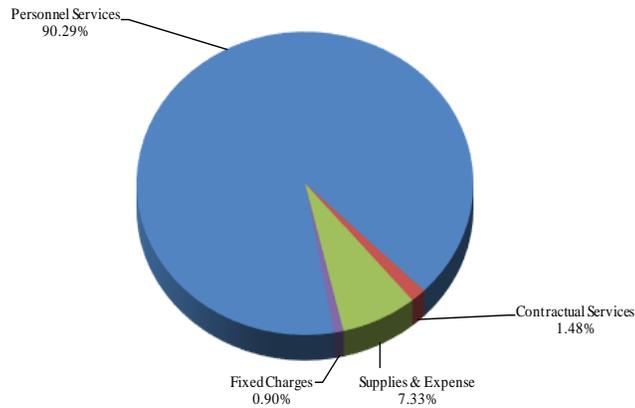
**ACCOMPLISHMENTS:**

- Delivered Wausau's first ever strategic plan
- Onboarded new City Clerk, Kaitlyn Bernarde
- Prepared and hold local and state 2022 elections in the spring and fall
- Built on Wausau's pilot program for the unhoused by hiring Wausau first ever Community Outreach Specialist, Tracy Rieger
- Worked with staff and council to develop a plan community for Wausau's \$15.7million in ARPA funds including plans for:
  - PFAS response: the water pitchers and the pilot study
  - Upgrading our streetlights to LED to save energy and money
  - Funding for the Community Partners Campus
  - Catholic Charities year-round night and day services for the unhoused
  - Affordable housing
- Delivered recommendations from Wausau's Policing Task Force
- Worked with Fire Chief Barteck on a plan to fund and hire 12 new firefighter paramedic positions
- Welcomed refugees
- On the cusp of opening the new drinking water facility, with PFAs remediation technology
- Started planning for Wausau's updated website for a secure and user-friendly experience
- Worked with Development Director Brodek on the development agreement for the first block of the Wausau Center Mall redevelopment project
- Celebrated Wausau's Sesquicentennial

**GOALS AND OBJECTIVES:**

- Recruit, hire, and onboard a new Transit Director
- Prepare and hold local and state 2023 elections in the spring
- Continue building on Wausau's programming for the unhoused by working with Catholic Charities for 365 night and day services.
- Continue developing a plan for Wausau's \$15.7million in ARPA funds
- Finish planning for a permanent PFAs solution for Wausau's drinking water
- Update Wausau's website for a secure and user-friendly experience
- Continue pursuing Affordable Housing Task Force recommendations to build and improve Wausau's affordable housing stock
- Hire 12 new firefighter paramedics
- Prepare a communications plan and strategy for the City of Wausau
- Ensure Wausau is truly inclusive by working with the community on an updated diversity policy advisory body

**BUDGET:**



BUDGET SUMMARY								
	2020	2021	2022			2023		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 182,905	\$ 156,044	\$ 163,433	\$ 163,433	\$ 166,000	\$ 169,966	\$ 169,966	\$ 169,966
Contractual Services	1,352	6,212	3,430	3,430	2,580	2,780	2,780	2,780
Supplies & Expense	7,010	9,889	13,650	13,650	8,800	13,800	13,800	13,800
Fixed Charges	1,371	237	1,700	1,700	3,250	1,700	1,700	1,700
<b>Total Expenses</b>	<b>\$ 192,638</b>	<b>\$ 172,382</b>	<b>\$ 182,213</b>	<b>\$ 182,213</b>	<b>\$ 180,630</b>	<b>\$ 188,246</b>	<b>\$ 188,246</b>	<b>\$ 188,246</b>

**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
2023	\$188,246	\$6,033	3.31%
2022	\$182,213	\$3,801	2.13%
2021	\$178,412	(\$19,892)	-10.03%
2020	\$198,304	(\$18,120)	-8.37%
2019	\$216,424	\$2,993	1.40%
2018	\$213,431	\$12,754	6.36%
2017	\$200,677	(\$697)	-0.35%
2016	\$201,374	(\$1,889)	(\$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

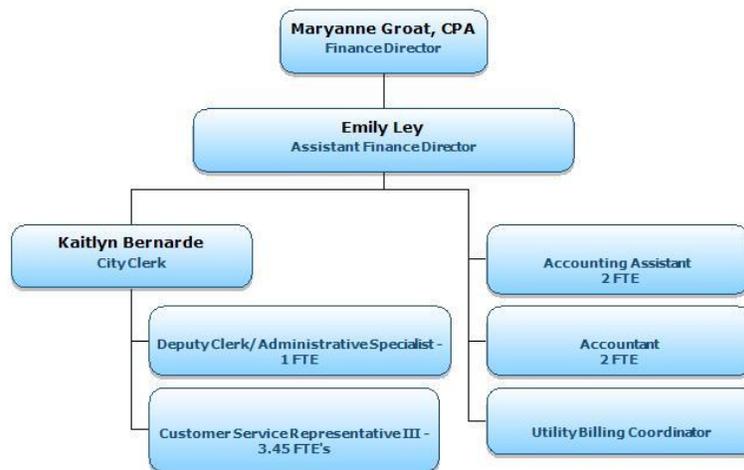
**MISSION:**

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:**

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
TOTAL	12.45	12.45	12.45	11.84	11.84	11.84	11.84	11.84	11.46	11.46

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

**2022 ACCOMPLISHMENTS:**

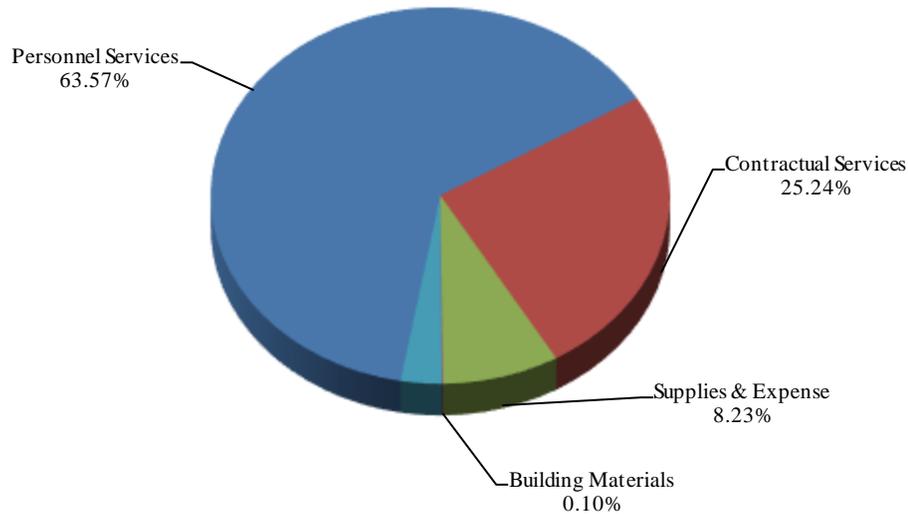
- Successfully implemented Badger Books in test sites and implemented election worker management software.
- Initiated implementation of the new ERP, Point of Sale, Special Assessment and Parking Enforcement and Permit software.
- 2022 financial audit completed with an unqualified opinion.
- Successfully managed 2022 debt issuance.
- Established the ARPA allocation process including the creation of the applications. Performed quarterly ARPA reporting.
- Initiated the collection of lease information to conform with new financial reporting regulations.

**2023 GOALS AND OBJECTIVES:**

- Provide knowledgeable, courteous customer service to all individuals who contact the department.
- Conduct the 2023 elections in a fair, efficient and effective manner.
- Continuation of public and staff education of current election laws and procedures.
- Continue to enhance E-Government Services and online payments and transaction processing.
- Review financial policies and recommend changes.
- Implementation of new ERP, Point of Sale, Special Assessment and Parking Enforcement and Permit software.
- Implementation of new Budget software and Job Cost 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								
	2020	2021	2022			2023		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 957,826	\$ 752,878	\$ 932,103	\$ 932,103	\$ 921,406	\$ 978,814	\$ 975,814	\$ 975,814
Contractual Services	354,327	412,949	363,500	363,500	427,895	389,510	387,510	387,510
Supplies & Expense	215,163	136,638	134,770	134,770	142,434	126,325	126,325	126,325
Building Materials	-	-	1,600	1,600	-	1,600	1,600	1,600
Fixed Charges	46,892	42,256	46,100	46,100	48,386	45,750	43,750	43,750
Capital Outlay	16,184	-	-	26,000	8,336	-	-	-
<b>Total Expenses</b>	<b>\$ 1,590,392</b>	<b>\$ 1,344,721</b>	<b>\$ 1,478,073</b>	<b>\$ 1,504,073</b>	<b>\$ 1,548,457</b>	<b>\$ 1,541,999</b>	<b>\$ 1,534,999</b>	<b>\$ 1,534,999</b>
Licenses/Permits	\$ 136,321	\$ 126,223	\$ 182,940	\$ 182,940	\$ 158,315	\$ 155,240	\$ 158,240	\$ 158,240
Public Charges	103,410	104,354	85,075	85,075	85,175	78,675	78,675	78,675
Intergovt Charges	22,885	267	1,000	1,000	-	-	-	-
Miscellaneous Revenue	61,077	12,850	8,000	8,000	10,200	10,200	10,200	10,200
<b>Total Revenues</b>	<b>\$ 323,693</b>	<b>\$ 243,694</b>	<b>\$ 277,015</b>	<b>\$ 277,015</b>	<b>\$ 253,690</b>	<b>\$ 244,115</b>	<b>\$ 247,115</b>	<b>\$ 247,115</b>

### BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The budget is impacted annually based on the election calendar.

**CUSTOMER SERVICE DEPARTMENT**

**BUDGETARY HISTORY:**

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2023	\$1,534,999	\$56,926	3.85%
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
2023	\$247,115	(\$29,900)	-10.79%
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:**

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
TOTAL	30.75	30.75	30.75	30.75	30.75	31.12	30.12	30.12	30.12	28.25

**ACCOMPLISHMENTS:**

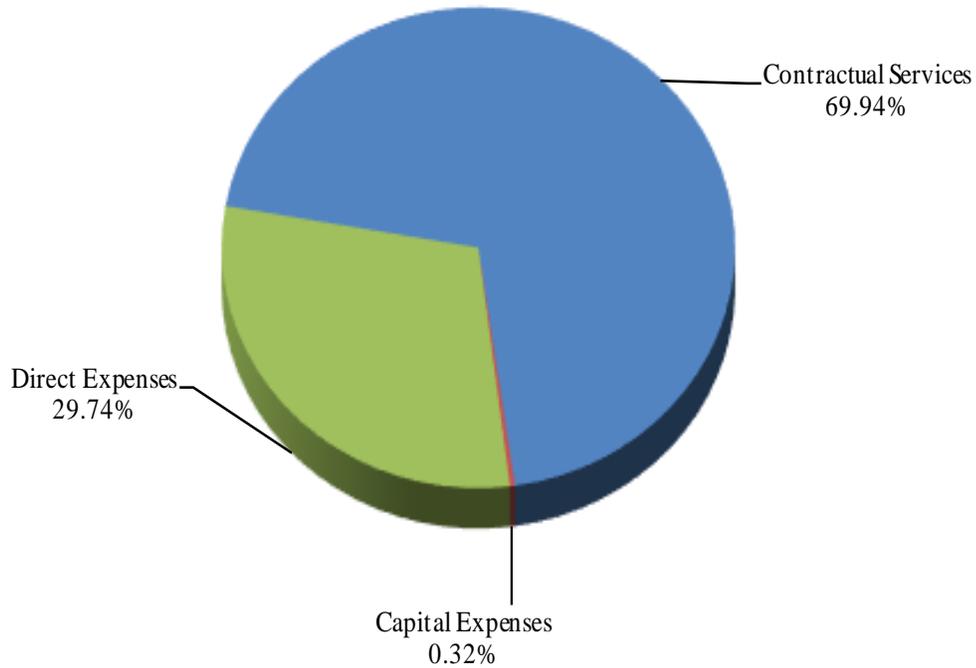
- Network Security – The department continues to focus on ensuring our networks are as secure as possible through staff education efforts and minimizing external threats. During 2022, CCITC implemented new security tools and, using virtual security expertise, have continued to develop a cyber risk management strategy and work plan. Additionally, multi-factor authentication was implemented for all email accounts.
- Office 365 Implementation - Office 365 was implemented across the three organizations. This involved migrating all email accounts from our onsite Exchange Email server to the Microsoft Office365 cloud, integrating new Office 365 tenants with single sign-on integration to several systems, and training staff how to use new software such as Microsoft Teams.
- Workday ERP Implementation – CCITC staff continue to be heavily involved in the implementation of our new Workday ERP system and other associated programs. So far this year, the first three phases of project deliverables have been completed. Implementation will continue throughout 2023.
- Process Improvements - CCITC has begun implementing Microsoft Team Dynamics for service management and project prioritization. During the remainder of this year, staff from the three organizations CCITC serves will begin using the TAG (Technology Assistance Gateway) platform to open tickets for assistance, locate how-to's in the knowledge base, receive updates on open project tickets, and more. This new tool is expected to create staff efficiencies and increase the level of communication between CCITC staff and those they serve.

**GOALS AND OBJECTIVES FOR NEXT 12 MONTHS:**

- Workday ERP Implementation – Significant staff resources will continue to be allocated to the Workday ERP implementation project. It is anticipated that the project will go-live on January 1, 2023. Following go-live, work will continue to implement a new job costing software for Parks and Highway, and a county-wide cashiering system, among other integrations. This work will continue throughout 2023.
- Workforce Development/Retention – CCITC will finish the implementation of new staff salary ranges and job titles in 2023. Additionally, the team will strive to maintain a staff turnover rate below 10% and fill vacant positions within three months of posting.
- Strategic Planning – Complete reporting for our current strategic plan and schedule development activities for a new strategic plan to be developed in winter 2024.
- Major Projects – In addition to the Workday ERP implementation, CCITC staff will focus on the rewriting of the Medical Examiner application, continued rollout and implementation of the Technology Assistance Gateway (TAG) self-service customer portal, and finish implementation of a disaster recovery system for the Superior law enforcement

**CITY COUNTY INFORMATION TECHNOLOGY COMMISSION**

**BUDGET:**



<b>BUDGET SUMMARY</b>								
	2020	2021	2022			2023		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommend	Adopted
Contractual Services	\$ 726,037	\$ 743,000	\$ 843,348	\$ 843,348	\$ 843,348	\$ 945,531	\$ 945,531	\$ 945,531
Capital Expenses	2,423	2,423	4,333	4,333	4,333	4,333	4,333	4,333
Direct Expenses	81,718	72,641	117,434	167,434	167,434	402,109	402,109	402,109
<b>Total Expenses</b>	<b>\$ 810,178</b>	<b>\$ 818,064</b>	<b>\$ 965,115</b>	<b>\$ 1,015,115</b>	<b>\$ 1,015,115</b>	<b>\$ 1,351,973</b>	<b>\$ 1,351,973</b>	<b>\$ 1,351,973</b>

**BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:**

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

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 2023 budget includes additional funding for a cyber security.

**CITY COUNTY INFORMATION TECHNOLOGY COMMISSION**

**BUDGETARY HISTORY:**

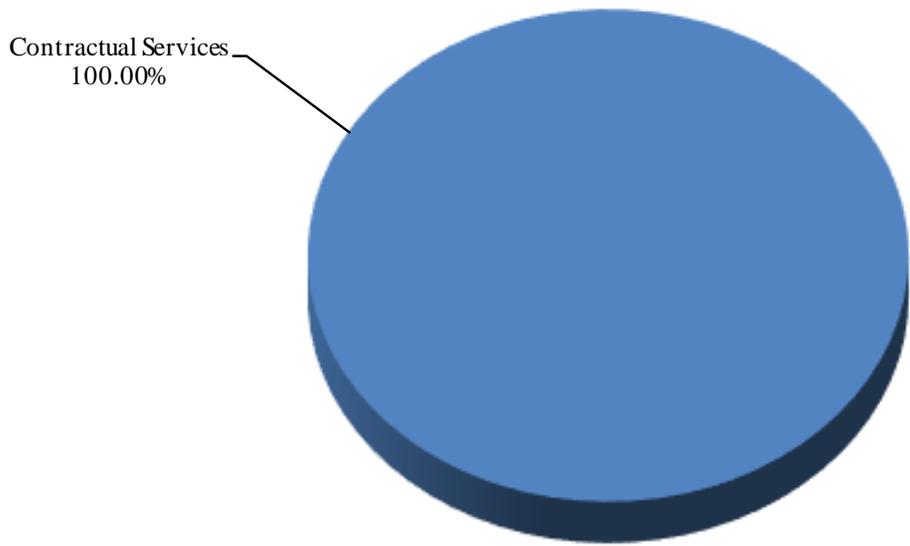
YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2023	\$1,351,973	\$386,858	40.08%
2022	\$965,115	\$78,421	8.84%
2021	\$886,694	\$86,108	10.76%
2020	\$800,586	\$7,941	1.00%
2019	\$792,645	\$78,667	11.02%
2018	\$713,978	\$9,025	1.28%
2017	\$704,953	(\$27,845)	-3.80%
2016	\$732,798	\$36,429	5.23%
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									
	2020	2021	2022			2023			
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted	
Contractual Services	\$924,445	\$924,422	\$965,000	\$965,000	\$976,000	\$996,000	\$996,000	\$996,000	
Total Expenses	\$ 924,445	\$ 924,422	\$ 965,000	\$ 965,000	\$ 976,000	\$ 996,000	\$ 996,000	\$ 996,000	
Intergovernmental Charges for Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

**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
2023	\$996,000	\$31,000	3.21%
2022	\$965,000	\$20,000	2.12%
2021	\$945,000	\$26,000	2.83%
2020	\$919,000	(\$6,000)	-0.65%
2019	\$925,000	(\$2,000)	-0.22%
2018	\$927,000	\$9,000	0.98%
2017	\$918,000	(\$40,000)	-4.18%
2016	\$958,000	(\$579,400)	-37.69%
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
2023	\$0	\$0	0.00%
2022	\$0	\$0	0.00%
2021	\$0	\$0	0.00%
2020	\$0	\$0	0.00%

# ASSESSMENT DEPARTMENT

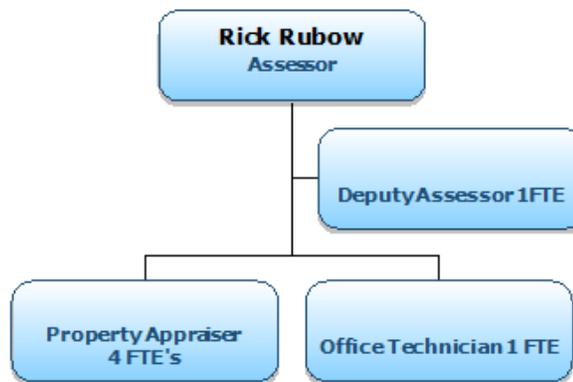
## MISSION:

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:

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
TOTAL	7.00	7.00	6.00	6.00	6.00	6.00	7.00	7.00	7.00	6.50

## 2021 – 2022 ACCOMPLISHMENTS:

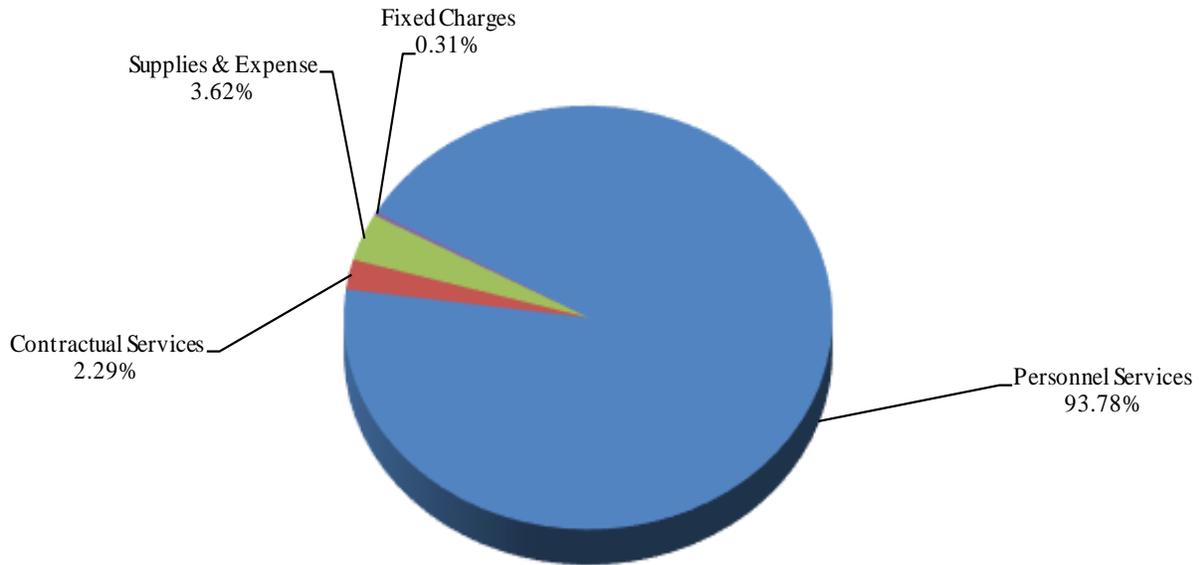
- The City of Wausau is considered a Class 2 City, due to the equalized value of commercial property is over 1 billion in valuation reported by the Department of Revenue.
- Completed the new requirement imposed by the Department of Revenue requiring the assessor of the City of Wausau to be certified as an Assessor 3 in addition to being certified as an Assessor 2.
- Continued to Perform 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 2021 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 "2022 Change of Assessment Notices" to Real Property owners in the time-frame mandated in the cities of Wausau and Schofield.
- Mailed our Personal Property "2022 Change of Assessment Notices" to business owners stating their preliminary 2022 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 2022 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 2022, 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.
- Continue training 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 2023 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 2023 Assessment Roll during the week of the 2<sup>nd</sup> 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								
	2020	2021	2022			2023		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 456,669	\$ 468,265	\$ 569,372	\$ 569,372	\$ 537,495	\$ 641,447	\$ 641,448	\$ 641,448
Contractual Services	13,734	14,066	14,930	14,930	15,380	15,650	15,650	15,650
Supplies & Expense	12,366	11,705	24,282	24,282	24,282	24,782	24,782	24,782
Fixed Charges	1,910	2,052	2,000	2,000	2,000	2,100	2,100	2,100
<b>Total Expenses</b>	<b>\$ 484,680</b>	<b>\$ 496,088</b>	<b>\$ 610,584</b>	<b>\$ 610,584</b>	<b>\$ 579,157</b>	<b>\$ 683,979</b>	<b>\$ 683,980</b>	<b>\$ 683,980</b>
Intergovt Charges	\$ 18,000	\$ 18,900	\$ 18,900	\$ 18,900	\$ 18,900	\$ 18,900	\$ 18,900	\$ 18,900
<b>Total Revenues</b>	<b>\$ 18,000</b>	<b>\$ 18,900</b>	<b>\$ 18,900</b>	<b>\$ 18,900</b>				

**BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:**

This represents a cost to continue budget.

**BUDGETARY HISTORY:**

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE	
		DOLLAR	PERCENT
2023	\$683,980	\$73,396	12.02%
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
2023	\$18,900	\$0	0.00%
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

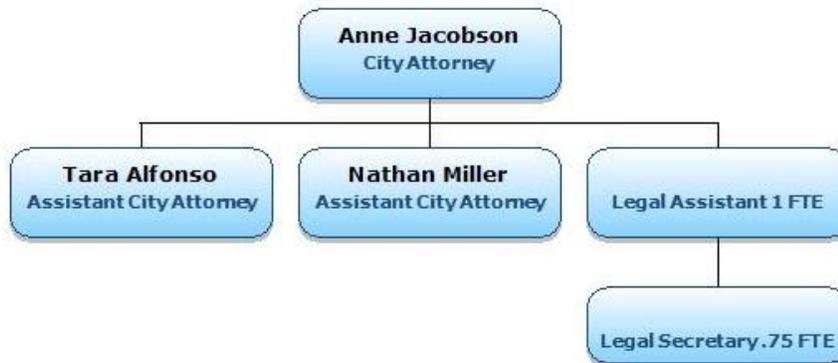
**OUR MISSION:**

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 (1<sup>st</sup>) 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:**

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
TOTAL	4.75	4.75	4.75	4.75	3.75	3.75	3.75	3.75	3.75	3.75

**ACCOMPLISHMENTS:****Interesting Data (Period 7/31/2021 – 7/31/2022)**

Provided advice, research, opinions on 181 requests for legal review (closed as of 7/31/2022)  
 Prosecuted 426 contested municipal court cases (closed as of 7/31/22)  
 Processed 28 tort claims (water damage, slip and fall, property damage, etc.) filed against City  
 Processed 21 circuit court cases-jury trial requests  
 Processed 33 Application & Motion for Relief from Judgment requests

**Pending Litigation**

Collected judgment in Dakota Intertek Court of Appeals sanction award  
 Successfully defended through dismissal of City in two federal district court matters involving personal injury to an inmate and violation of a constitutional rights in citizen arrest  
 Three challenged condemnations concluded between 9/21 and 8/22; collected judgment for sanctions in one and City has judgment against condemnee in another matter  
 Prosecuting two foreclosure actions for the Community Development Department; one pending, one received all money due City  
 Defending another foreclosure wherein City approved assignment of mortgage and assumption of its loan by current operator  
 Defending two open records challenges petitioning for court release of withheld or redacted material  
 Defending judicial review of two citizen complaints heard before the Police and Fire Commission  
 Defending two property damage claims  
 Settled two personal injury claims  
 Settled last tax assessment challenge for a commercial property  
 Ethics Board complaint against former alder dismissed

**Ordinances**

Amend Title 23 to amend current practices with ordinances  
 Legal review to entire code and implemented recommended changes  
 Amend Section 2.16.010 Council Rules  
 Amend Section 2.56.020 Records Retention

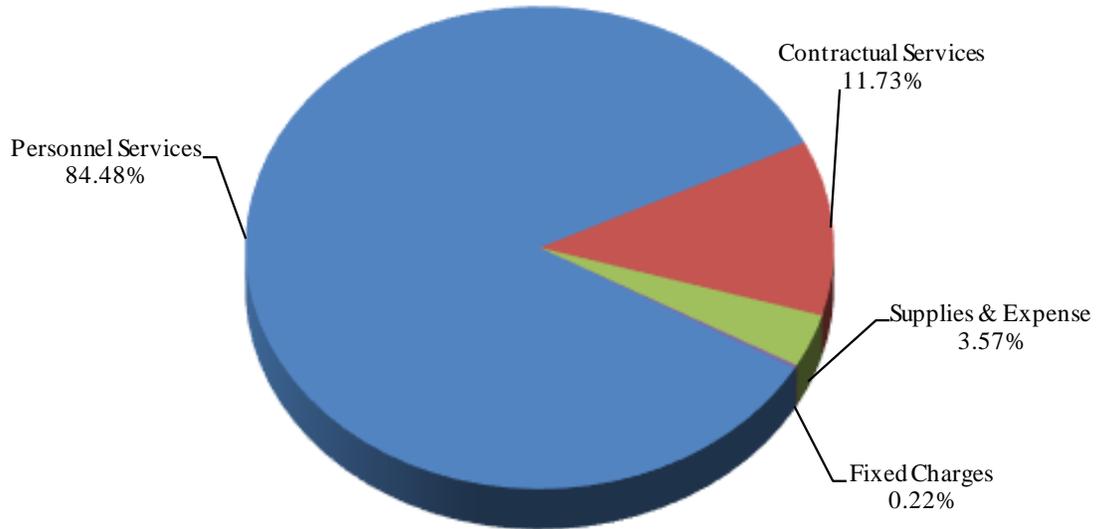
**Other**

Worked with other entities to streamline special event application process  
 Continue insurance review of Intergovernmental Agreement with CCITC  
 Continue development of contract for services with County Park Department  
 Launched first of three videos on Open Meetings; Open Records; Contracts  
 Continue developing standard contract terms and conditions for different contracts for city-wide use  
 Initiated three proceedings to revoke or non-renew alcohol licenses with one revocation and two surrenders  
 Adopted Records Retention Schedule  
 Razed one property that was subject to numerous housing code violations  
 Managing calls and complaints on train horns

**GOALS AND OBJECTIVES:**

Review Procurement Policy  
 Continue succession planning by cross-training in department  
 Complete Office Ethics Guidelines  
 Continue to work on placing City policies in searchable database  
 Review Chapter 2.03 Code of Ethics

**BUDGET:**



BUDGET SUMMARY								
	2020	2021	2022			2023		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 513,238	\$ 516,749	\$ 539,990	\$ 539,990	\$ 547,084	\$ 574,453	\$ 574,452	\$ 574,452
Contractual Services	110,001	84,737	74,627	174,627	164,627	79,737	79,727	79,727
Supplies & Expense	20,558	21,794	23,537	23,537	21,695	24,280	24,280	24,280
Fixed Charges	1,265	1,362	1,424	1,424	1,424	1,488	1,488	1,488
<b>Total Expenses</b>	<b>\$ 645,063</b>	<b>\$ 624,642</b>	<b>\$ 639,578</b>	<b>\$ 739,578</b>	<b>\$ 734,830</b>	<b>\$ 679,958</b>	<b>\$ 679,947</b>	<b>\$ 679,947</b>
Fines/forfeitures	\$ 538	\$ 300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 538</b>	<b>\$ 300</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**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
2023	\$679,947	\$40,369	6.31%
2022	\$639,578	\$25,211	4.10%
2021	\$614,367	(\$5,804)	-0.94%
2020	\$620,171	(\$1,419)	-0.23%
2019	\$621,590	\$65,497	11.78%
2018	\$556,093	\$18,704	3.48%
2017	\$537,389	\$47,584	9.72%
2016	\$489,805	(\$220)	-0.05%
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	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
TOTAL	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	2.50

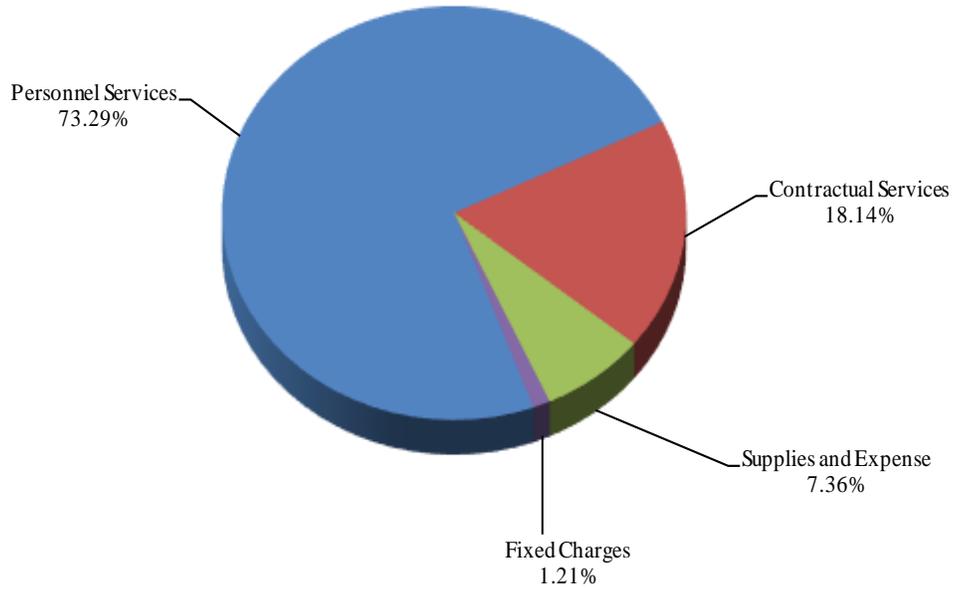
### ACCOMPLISHMENTS:

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, alternative 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 40 regular FTE and 23 seasonal employee vacancies.
4. Completed negotiations with the Amalgamated Transit Union.
5. Processed 75 FMLA requests and 23 Worker Compensation claims.
6. Responded to two union grievances and represented the City in one grievance arbitration.
7. Implemented several changes to the pay scale to assist in hiring and retention.
8. Adjusted the vacation scale.
9. Created the Community Outreach Specialist position.
10. Implemented the retirement incentive notice.
11. Ability to keep up with the day to day workflow during the HRIS conversation while missing a key staff member.

### 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 trainings.
6. Implementation of the Wage Study findings.
7. Successful completion of WorkDay the new HRIS/Financial system.
8. Assisting in a successful hiring and transition for the new HR Director.

**BUDGET:**



<b>BUDGET SUMMARY</b>								
	2020	2021	2022			2023		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	291,008	295,604	312,942	332,942	285,496	380,887	\$ 360,886	\$ 360,886
Contractual Services	40,369	43,566	86,300	166,300	79,000	89,300	\$ 89,300	89,300
Supplies and Expense	14,221	11,415	36,100	36,100	8,800	36,250	\$ 36,250	36,250
Fixed Charges	3,710	1,310	5,400	5,400	4,400	5,940	\$ 5,940	5,940
<b>Total Expenses</b>	<b>\$ 349,308</b>	<b>\$ 351,895</b>	<b>\$ 440,742</b>	<b>\$ 540,742</b>	<b>\$ 377,696</b>	<b>\$ 512,377</b>	<b>\$ 492,376</b>	<b>\$ 492,376</b>

**BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:**

The budget is a cost to continue budget.

**BUDGETARY HISTORY:**

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2023	\$492,376	\$51,634	11.72%
2022	\$440,742	\$48,852	12.47%
2021	\$391,890	\$4,915	1.27%
2020	\$386,975	\$9,156	2.42%
2019	\$377,819	(\$139)	-0.04%
2018	\$377,958	(\$7,878)	-2.04%
2017	\$385,836	\$88,417	29.73%
2016	\$297,419	\$3,482	1.19%
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.

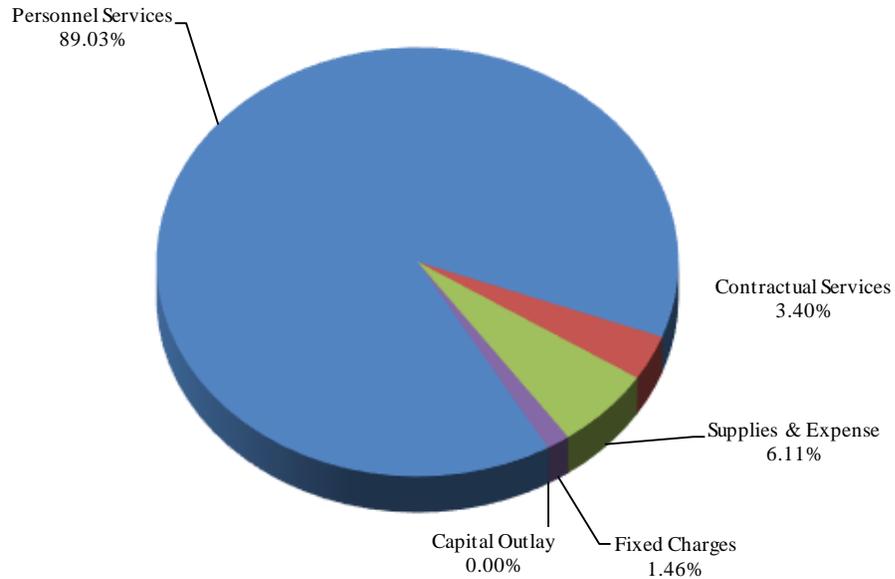
**ORGANIZATIONAL STRUCTURE:**



**STAFFING LEVELS:**

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
TOTAL	2.00	2.00	2.00	2.00	1.50	1.50	1.50	1.50	1.50	1.50

**BUDGET:**



BUDGET SUMMARY								
	2020	2021	2022			2023		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommend	Adopted
Personnel Services	\$ 100,689	\$ 111,343	\$ 121,376	\$ 121,376	\$ 112,661	\$ 131,037	\$ 131,037	\$ 131,037
Contractual Services	9,984	7,621	9,000	9,000	3,500	5,000	5,000	5,000
Supplies & Expense	2,935	4,333	9,900	9,900	5,700	9,000	9,000	9,000
Fixed Charges	293	2,721	2,050	2,050	2,150	2,150	2,150	2,150
Capital Outlay	1,389	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>\$ 115,289</b>	<b>\$ 126,018</b>	<b>\$ 142,326</b>	<b>\$ 142,326</b>	<b>\$ 124,011</b>	<b>\$ 147,187</b>	<b>\$ 147,187</b>	<b>\$ 147,187</b>
Fines/Forfeitures	\$ 246,406	\$ 296,675	\$ 340,000	\$ 340,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000
<b>Total Revenues</b>	<b>\$ 246,406</b>	<b>\$ 296,675</b>	<b>\$ 340,000</b>	<b>\$ 340,000</b>	<b>\$ 350,000</b>	<b>\$ 350,000</b>	<b>\$ 350,000</b>	<b>\$ 350,000</b>

**BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:**

The budget is a cost to continue including inflationary salary and fringe increases.

## MUNICIPAL COURT

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

Court Cost Revenues:

2021	\$82,649
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
2023	\$147,187	\$4,861	3.42%
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%

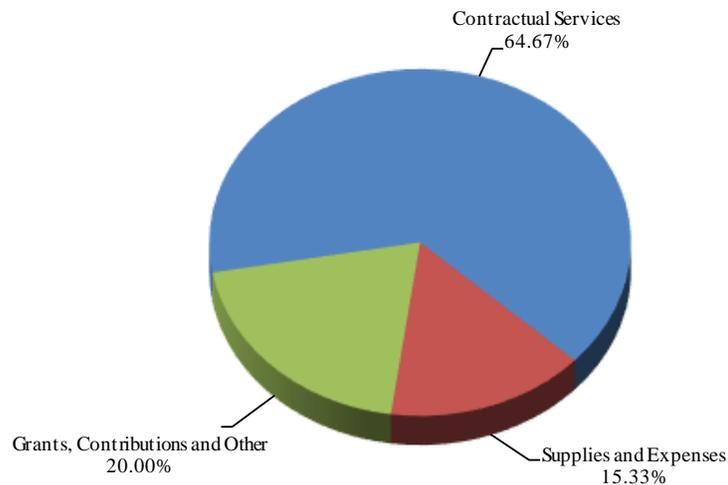
YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2023	\$350,000	\$10,000	2.94%
2022	\$340,000	\$35,000	11.48%
2021	\$305,000	(\$74,000)	-19.53%
2020	\$379,000	\$0	0.00%
2019	\$379,000	\$21,000	5.87%
2018	\$358,000	(\$21,000)	-5.54%
2017	\$379,000	\$24,000	6.76%
2016	\$355,000	\$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								
	2020	2021	2022			2023		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Contractual Services	\$ 76,380	\$ 164,223	\$ 79,500	\$ 129,500	\$ 99,000	\$ 97,000	\$ 97,000	\$ 97,000
Supplies and Expenses	24,390	19,435	22,000	22,000	26,125	23,000	23,000	23,000
Grants, Contributions and Other	229,564	72,863	30,000	43,905	70,000	30,000	30,000	30,000
Other Financing Uses	588,000	1,133,208	-	477,000	477,000	-	-	-
<b>Total Expenses</b>	<b>\$ 918,334</b>	<b>\$ 1,389,729</b>	<b>\$ 131,500</b>	<b>\$ 672,405</b>	<b>\$ 672,125</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>
Other Taxes	\$ 283,773	\$ 210,839	\$ 198,500	\$ 198,500	\$ 255,265	\$ 225,265	\$ 225,265	\$ 265,265
Intergovt Grants/Aids	5,664,768	5,872,173	5,940,601	5,940,601	5,925,552	6,187,087	6,187,087	6,187,087
Licenses/Permits	331,536	248,583	329,005	329,005	248,583	248,583	248,583	248,583
Public Charges	312	1,196	350	350	350	350	350	350
Intergovt Charges	999,699	889,884	760,000	760,000	760,000	760,000	760,000	730,000
Miscellaneous	1,035,135	150,882	441,203	441,203	603,203	441,203	701,203	701,203
Other Sources	1,755,488	2,181,722	1,906,355	1,946,355	222,541	2,221,355	2,221,355	2,221,355
<b>Total Revenues</b>	<b>\$ 10,070,711</b>	<b>\$ 9,555,279</b>	<b>\$ 9,576,014</b>	<b>\$ 9,616,014</b>	<b>\$ 8,015,494</b>	<b>\$10,083,843</b>	<b>\$ 10,343,843</b>	<b>\$10,353,843</b>

**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
2023	\$150,000	\$18,500	14.07%
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
2023	\$10,353,843	\$777,829	8.12%
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:

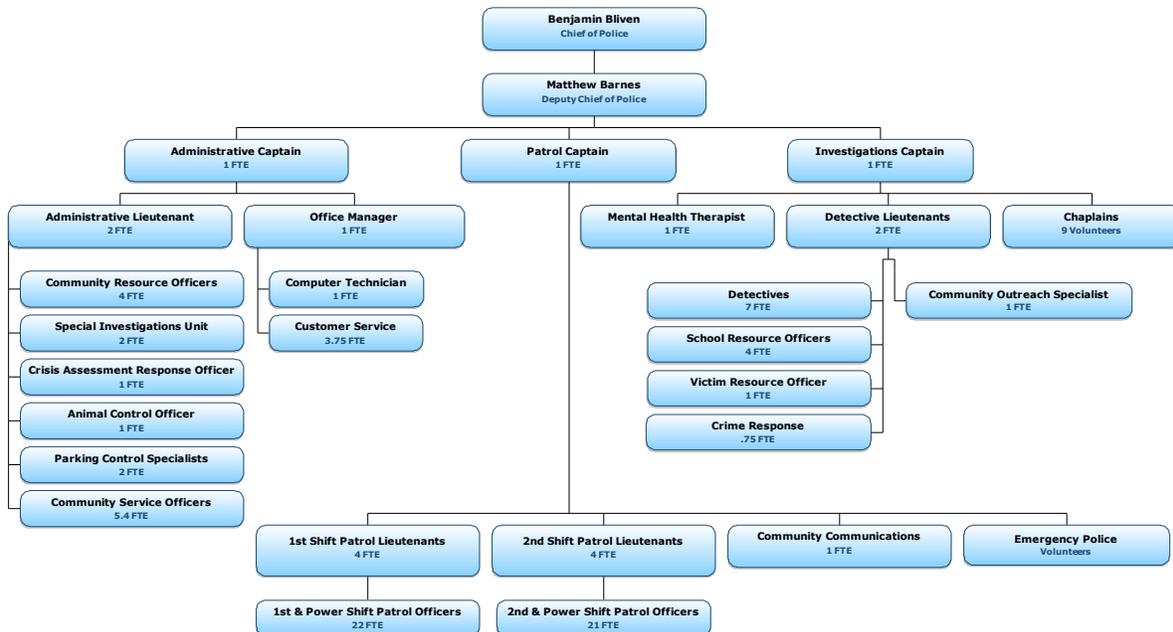
The Wausau Police Department strives for excellence and partners with our community to enhance the quality of life.

## 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:

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
TOTALS	91.50	90.25	90.25	89.80	87.00	87.00	84.00	84.00	84.00	81.00

**ACCOMPLISHMENTS: Organizational Changes**

The last quarter of 2021 and first quarter of 2022 saw changes to our organizational structure in order to accomplish goals. The City Council authorized the creation of an Administrative Captain as well as a Community Outreach Specialist to do direct work with our homeless population. Our Administrative Captain has implemented new training strategies for the department and taken over our recruitment initiatives. The Community Outreach Specialist recruitment was successful and we look forward to seeing significant community impact.

**ACCOMPLISHMENTS: Policing Task Force Completion**

2022 brought to a close Mayor Rosenberg’s Policing Task Force. The Task Force met for 18 months before a public hearing and presentations of findings to elected officials. Several categories were identified for initiatives including Mental Health and Human Services, Officer Wellness and Training, Community Engagement & Data Collection, and Mental Health & Human Services. One of the key findings of the Task Force was no evidence of systemic racism within the police department.

**ACCOMPLISHMENTS: Significant Case Closures**

In 2022, we saw the court system catch up from COVID-related slow downs in the criminal justice system. This resulted in many convictions in cases over the last several years including several Reckless Homicide convictions for delivering drugs that led to fatal overdoses, several 1<sup>st</sup> degree Intentional Homicide convictions, and numerous others. Our department continues to a high volume of workload and is very adept at all levels of criminal investigations.

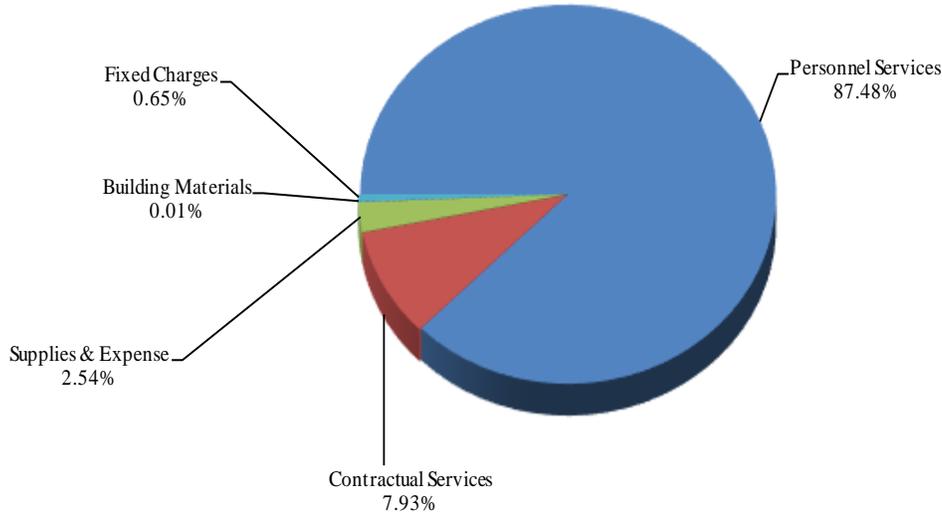
**GOALS AND OBJECTIVES:**

In 2023, 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 and 2022 decisions and adjust as necessary to continue progress. This evaluation will include the effectiveness our newly created Community Outreach Specialist, a review of city ordinances as they apply and pertain to homelessness, and a review of current community resources.

In 2022, we will finalize our work 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. In 2023, we will have recommendations to implement for policy and procedure change to better serve our community as it pertains to data collection and analysis.

In 2023, the police department will evaluate the recommendations made by the Police Task Force for implementation.

**BUDGET:**



BUDGET SUMMARY								
	2020	2021	2022			2023		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 9,026,222	\$ 9,362,958	\$ 9,826,012	\$ 9,826,012	\$ 9,076,923	\$ 10,355,317	\$ 10,355,316	\$ 10,355,316
Contractual Services	801,278	916,805	998,492	998,492	1,019,875	1,099,072	\$ 1,103,072	\$ 1,103,072
Supplies & Expense	292,764	204,474	212,920	212,920	216,468	300,364	\$ 300,364	\$ 300,364
Building Materials	-	26	700	700	700	1,500	\$ 1,500	\$ 1,500
Fixed Charges	64,367	68,840	70,638	70,638	68,600	76,523	\$ 76,523	\$ 76,523
<b>Total Expenses</b>	<b>\$ 10,184,631</b>	<b>\$ 10,553,103</b>	<b>\$ 11,108,762</b>	<b>\$ 11,108,762</b>	<b>\$ 10,382,566</b>	<b>\$ 11,832,776</b>	<b>\$ 11,836,775</b>	<b>\$ 11,836,775</b>
Intergvtl Grants/Aids	\$ 148,407	\$ 197,870	\$ 402,464	\$ 402,464	\$ 194,480	\$ 330,624	\$ 330,624	\$ 330,624
Public Charges	15,649	17,645	19,870	19,870	17,096	19,870	19,870	19,870
Intergvtl Charges	182,655	237,553	239,804	239,804	231,023	237,038	237,038	237,038
Miscellaneous	333,760	331,662	23,000	23,000	312,920	324,076	324,076	324,076
Other Financing Sources	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 680,471</b>	<b>\$ 784,730</b>	<b>\$ 685,138</b>	<b>\$ 685,138</b>	<b>\$ 755,519</b>	<b>\$ 911,608</b>	<b>\$ 911,608</b>	<b>\$ 911,608</b>

**BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:**

The Police Department budget reflects the VOCA grant and a Wisconsin Police Grant. The budget provides for costs to continue and reflects a 12% increase in motor pool rates.

**BUDGETARY HISTORY:**

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2023	\$11,836,775	\$728,013	6.55%
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
2023	\$911,608	\$226,470	33.06%
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	(\$7,193)	-1.05%
2014	\$685,138	\$43,990	6.86%
2013	\$641,148	\$70,557	12.37%

# FIRE DEPARTMENT

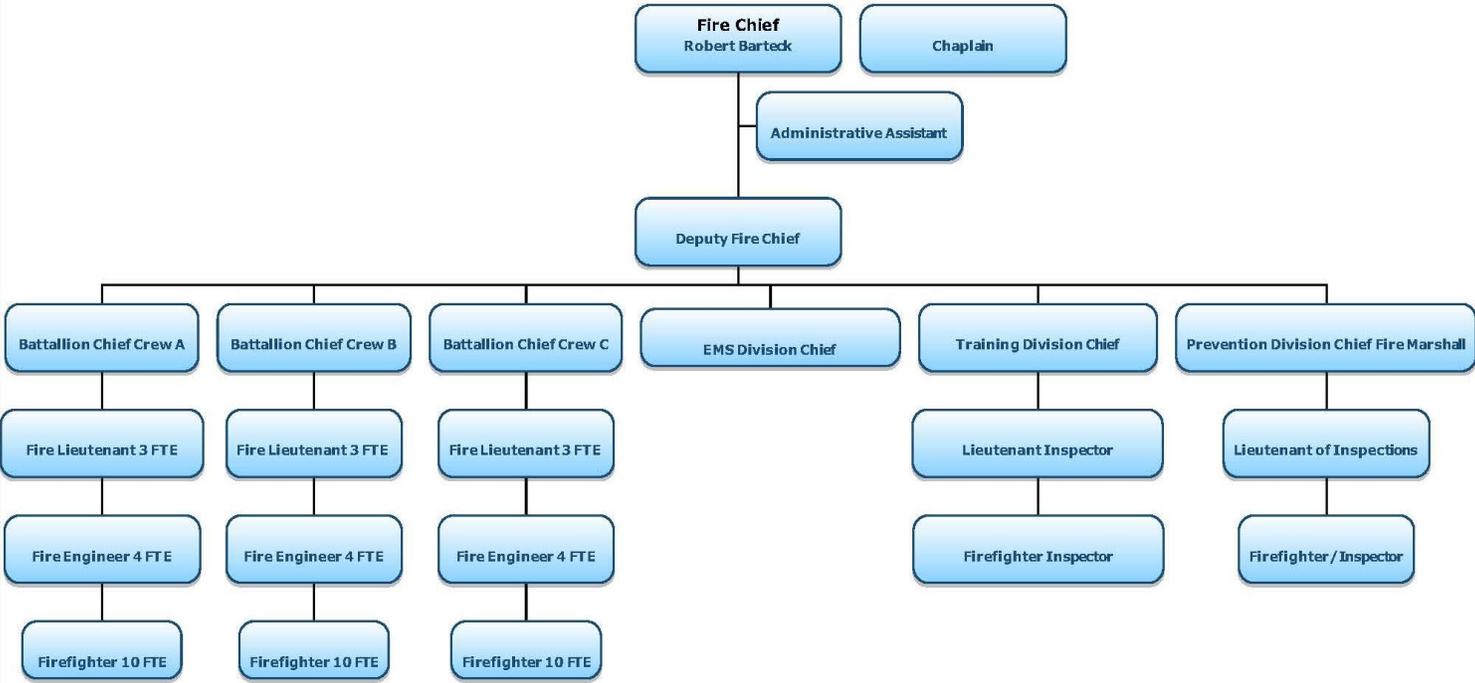
**MISSION:**

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

**ORGANIZATIONAL STRUCTURE:**



**STAFFING LEVELS:**

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
TOTAL	65.00	62.00	62.00	62.00	61.00	61.00	60.00	60.00	60.00	60.00

**ACCOMPLISHMENTS:**

- Completed installation of the Phoenix G2 Alerting system in Stations One and Two (CIP 2022).
- Refined cardiac arrest response guidelines for Paramedic's field use. Using the new Advanced Cardiac Resuscitation Guidelines first developed by the Realto (CA) Fire Department The department increased survivability to 14%. This is more than double the 6% national average.
- Completed the "right-sizing" of fire apparatus. It was a three-year project to research, design, order, and take delivery of three new frontline suppression apparatus. The department chose Sutphen Fire Apparatus because of its high-quality reputation and short out-of-service times. New Engines One and Three were placed in service in June of 2021. New Lader Two was placed into service in August 2022. This maneuver will eliminate the need for a reserve ladder truck. Old Truck Two was decommissioned in April of 2021.
- Continued the process of Accreditation of EMS operations through the Commission of Accreditation of Ambulance Services (CAAS). Expected completion in early 2023.
- Was awarded an Assistance to Firefighters Grant for \$40,000. This was a two-project grant; first, purchased four new Ferno Stair Chair devices for the department's ambulance, and secondly purchased new Rapid Intervention Team firefighter rescue air packs. Both of these replacements were needed and the grant funding saved the funds from having to come from the budget.
- Provided emergency services standby at several City special events, including the first-ever Wings Over Wausau event that required several department resources to be on standby at the airfield.
- Partnered with the Parks Department to host several Pop-Up Splash pads where the department flows a light water spray to allow kids to play in the water with firefighters.
- Expanded the support for law enforcement by allowing paramedics with Tactical EMS (TEMS) training to serve on the Marathon County special weapons and tactics (SWAT) team and Mobile Field Force Team (MFF).
- Conducted 15 fire investigations in 2021.
- Fire Investigator, Lieutenant Shahn Kaerger successfully passed the Daubert Challenge during court testimony and received Expert Witness status. He will now be considered an Expert Witness in Fire Investigation for future court cases.
- Entered into an agreement with the State of Wisconsin to supply firefighters to serve on the WI-1 Rescue Task Force. WI-TF-1 is a multi-disciplined urban search and rescue team with specialty training for the worst disasters.
- Continued partnership with the Wausau Police Department in providing a Rescue Task Force (RTF) for deployment during acts of violence, i.e. shooter events.
- Staff completed 10,296 hours of training fire and special rescue training in 2021.
- Staff completed 2338 hours of EMS training.
- Through the Department's Fire Prevention, Education, and Community Engagement programs 4,937 children and 4304 adults received education focused on fire prevention and safety.
- Completed 3514 commercial building inspections. Wausau Fire Department received \$139,864.39 in fire insurance revenues from 2% dues.
- Responded to 5,782 EMS requests and 752 related to fire response in 2021 which is a 6% increase from 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 successfully connect with 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.
- The Wausau Firefighters Community Assistance Foundation has supported 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 is the number one request for service amounting to 90% of call volume. The need for firefighting, technical rescue capabilities, and hazardous materials emergency response are key drivers to maintaining the department's high level of multi-disciplined expertise. When

## FIRE DEPARTMENT

not busy responding to calls for service department members are in continual training to keep all of these skills at a high level.

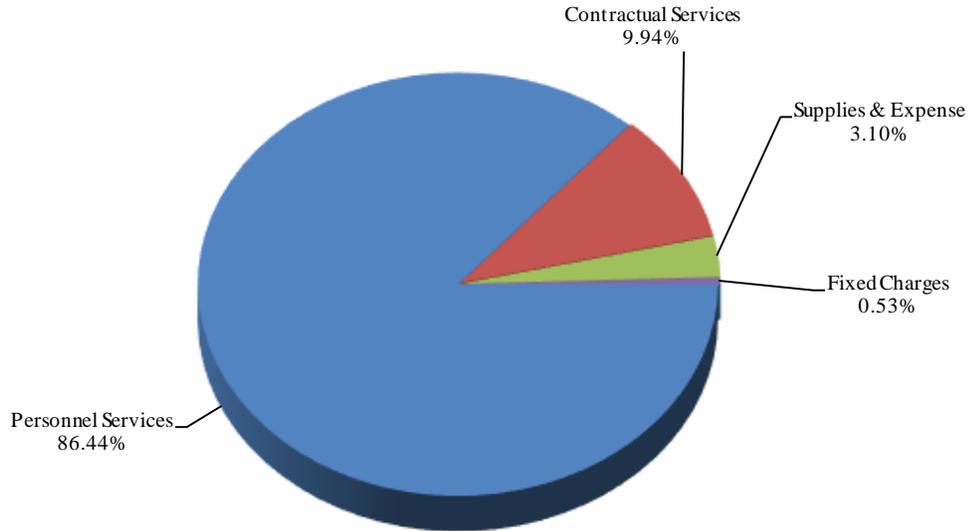
In November of 2021, Chief Barteck presented the problems with current staffing levels to the Common Council. The department is requested twelve additional Firefighter/Paramedics be added to the department as soon as possible. Line staffing had not been increased since 1970, and the department's responsibilities and call volume have drastically expanded since that time. The Public Health and Safety Committee and Human Resources Committees unanimously agreed and recommended to the Finance Committee for funding. A plan to have the City fund the first three and apply for a federal Staffing for Effective Fire and Response (SAFER) grant was passed. In June of 2022, the Finance Committee and Council passed funding the first three firefighters using ARPA funds for the first 2.5 years. In September of 2022, the department received news that they were awarded \$3.1 million to fund nine firefighters for three years. The Finance Committee and Council unanimously approved accepting the transformational grant.

The department is nearing the completion of accreditation through the Commission on Accreditation of Ambulance Services (CAAS). This accreditation will be a third-party confirmation that we deliver the very care to our patients in the safest and most efficient 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 overcome-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.
- Develop a new five-year Wausau Fire Department Strategic Plan.
- Research and apply for grant funding.
- Continue in the advancement of the Succession Management Process.
- Maintain or create partnerships with entities within our community that have mutual interests or goals.
- Recruit and retain the best and the brightest and those who are the best fit for the Wausau Fire Department.
- Continue to provide leadership in the MABAS effort in Marathon County.
- Continue to recruit the high character and most qualified candidates for open positions
- Continue to develop a 5 to 10-year plan for the replacement of Fire Station One
- Make accommodations within fire stations for our growing number of female firefighters

**BUDGET:**



<b>BUDGET SUMMARY</b>								
	2020	2021	2022			2023		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommend	Adopted
Personnel Services	\$ 7,056,287	\$ 6,789,338	\$ 7,228,738	\$ 7,228,738	\$ 7,228,738	\$ 7,371,585	\$ 7,371,588	\$ 7,371,588
Contractual Services	685,911	788,695	698,912	698,912	698,912	789,150	847,650	847,650
Supplies & Expense	160,020	195,651	227,650	227,650	227,650	263,950	263,950	263,950
Fixed Charges	46,064	53,688	44,912	44,912	44,912	45,000	45,000	45,000
Capital Outlay	-	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>\$ 7,948,282</b>	<b>\$ 7,827,372</b>	<b>\$ 8,200,212</b>	<b>\$ 8,200,212</b>	<b>\$ 8,200,212</b>	<b>\$ 8,469,685</b>	<b>\$ 8,528,188</b>	<b>\$ 8,528,188</b>
Intergvtl Grants/Aid	\$ 128,264	\$ 139,864	\$ 135,000	\$ 135,000	\$ 132,603	\$ 140,000	\$ 140,000	\$ 140,000
Public Charges	1,756,597	1,787,681	1,790,354	1,790,354	1,950,820	1,752,300	\$ 2,102,300	2,102,300
Intergvtl Charges	45,831	47,742	47,098	47,098	49,000	49,000	\$ 49,000	49,000
Miscellaneous	1,844	207,183	-	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ 1,932,535</b>	<b>\$ 2,182,470</b>	<b>\$ 1,972,452</b>	<b>\$ 1,972,452</b>	<b>\$ 2,132,423</b>	<b>\$ 1,941,300</b>	<b>\$ 2,291,300</b>	<b>\$ 2,291,300</b>

**BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:**

The budget provides for cost to continue and reflects a 12% increase in motor pool rates.

**BUDGETARY HISTORY:**

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2023	\$8,528,188	\$327,976	4.00%
2022	\$8,200,212	\$140,837	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
2023	\$2,291,300	\$318,848	16.17%
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

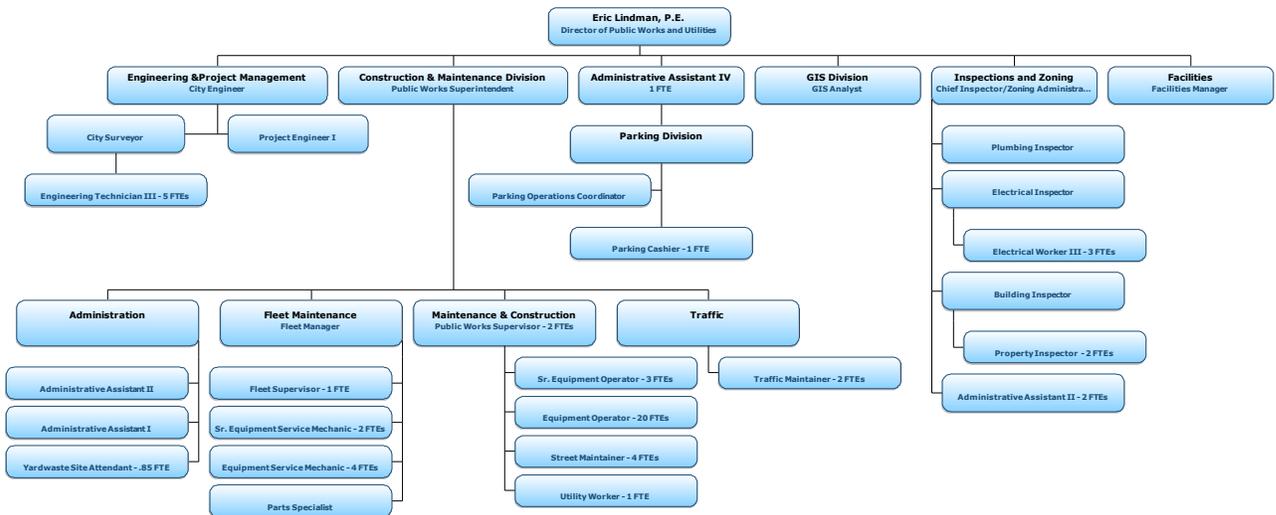
## MISSION:

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:

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

FTEs	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
TOTAL	69.00	69.00	69.00	69.00	68.50	68.50	68.50	68.50	69.50	70.00

**2022 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 \$2.5 million in street improvement projects.
- Designed, managed and administered approximately \$150,000 in the 2022 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 72<sup>nd</sup> Avenue Trail Project (TAP Funding).
- Coordination and construction oversight of 6<sup>th</sup> 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 and preliminary design of streets and infrastructure for mall area redevelopment.
- Prepared successful MSID grant application for 17<sup>th</sup> Avenue (Stewart Avenue to Elm Street) reconstruction. Awarded \$400,000 grant.
- Prepared successful STP Urban Funding grant for repaving of 18<sup>th</sup> Street (East Wausau Avenue to the north). Awarded \$484,000 grant.

**PARKING DIVISION**

- Assisted CISM Committee as needed on downtown parking issues.
- Inspected and provided maintenance requests for the four City-owned parking garages.
- Design and construction oversight of \$250,000 Sears Ramp Rehabilitation Project. Construction oversight in fall of 2022.

**GIS DIVISION**

- Upgraded GeoDocs software and web services with CCITC.
- 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 mapping applications for Water and Street Divisions. The Esri Field Maps application allows the crews to collect assets, infrastructure, and repairs in the field.
- Created dashboards for the Water, Street and Sanitary Divisions. These dashboards are linked within their respective web sites and offer immediate information to common questions regarding assets and repairs.
- Completed over 175 map and data requests from the public, city departments and other public agencies.
- 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, NCWRPC, Mi-Tech, Toole Design, Millennium Geospatial, REI, ICS, Nsight, Clark Dietz, and Strand to name a few.
- 1958 imagery was formatted into a digital mosaic by Ayres Associates for use in our GIS and web mapping.
- Professional grade map books were published for the assessment and inspection departments.
- Assisted the Assessment Department with the implementation of GIS services for use within their new CAMA software from Patriot. Python script created for updating parcel view.
- Assist wastewater department with PipeTech View and Scan software for desktop and vehicle.
- Made improvements to the 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.
- Created web API to access street sweeper and plow data from Precise software for use within Esri software.
- GPS data collection of repairs and breaks for the water department.
- Updated records and fields in Laserfiche database.
- Created new maps for the River Edge Trail.
- Created new and updated mowing map book for Street Division.
- Completed ESRI training for ArcGIS Pro and AGOL with online modules.

## PUBLIC WORKS DEPARTMENT

### CONSTRUCTION & MAINTENANCE DIVISION

- Maintained high level of service, including winter maintenance which had 24 plow events.
- Swept over 6,696 miles of street capturing 3,836 yards of sand and debris.
- The mowing crews spent 1096.25 hours of full-time labor and 1057 hours of seasonal help maintaining City properties.
- The Sign Department repaired/replaced 1,183 signs, painted 3,422 feet of crosswalks, and painted 290,432 feet of centerlines.
- 2,466 visitors, disposed of 272 tons of trash during 2 (Clean it up Wausau) events for a net cost of \$57,131.83.
- Operated the yard waste site serving 29,719 visits by residents and contractors. Recycled 7,358 yards of yard waste.
- During leaf pick-up, the department vacuumed 8,280 cubic yards. and baled 2005 bales of leaves and hauled to the compost areas.
- 2,802 tons of hot mix asphalt and 423 tons of cold mix asphalt were used to patch City streets and sidewalks.
- 1584.75 labor hours were spent by the crack-filling crew placing 10,573 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.
- 6,994 hours were spent on storm sewer maintenance. 12 catch basins were repaired. 896 catch basin sumps were cleaned, 45 catch basin grates were cleaned, and 223 catch basin and manholes were cleaned. 894 creek grates were cleaned along with 6,387 lineal feet of storm sewer were cleaned. 206 yards of material was disposed of as a result of the cleaning.
- Set up and tear down 19 special events. 524 regular labor hours, 149.4 overtime hours and 38.5 seasonal employee hours, for a cost of \$34,847.43.
- Demolished 3 structures for future development for a cost of \$60,538.
- Abated 2 properties per the order of the Inspections Department.
- Assisted other department on Public Works projects in sidewalk replacement, asphalt overlay, curb and gutter maintenance and replacement, Sewer and Water Utility maintenance. Assisted in projects for the Park Department, Community Development, Police Department, Fire Department, Metro Ride, and Inspections Department.
- Set up and assisted the Clerk's Office with 2 Elections.
- Maintained 14 service parking lots and 4 parking structures with summer and winter maintenance at a net cost of \$282,357.
- A total of 2,279 hours were spent training employees to ensure they are property trained for safety, compliance and efficiencies.

### INSPECTIONS

- Building permit activity in the city continues to be strong. We saw a significant increase in residential reinvestment in their homes. We also had strong growth in multiple family residential development, continued comprehensive improvements and expansion at North Central Health Care, and private health services such as Wausau Surgery Center, Orthopedic Associates and Aspirus Downtown Clinic. Residential remodeling for kitchen and baths and home offices were strong as well.
- Inspections are continuing at a steady pace. We are able to get into structures and review for code compliance at various stages of the project. Contractors and residents have been very accommodating and there have been very few instances where we couldn't get in the structure to review. Our permitting and inspection software allows for E-Inspections for simple projects or where the resident had concerns about Covid.
- We are entering year 3 with the comprehensive zoning code change. Staff is more comfortable with the requirements and developers have become more familiar as well. There is a higher standard for exterior design and that has been a bit of a challenge with cost of materials and availability. Planning staff has had some turnover, so bringing the assistant planner up to speed on the zoning code has been a requirement for our staff.
- 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 2022.
- Staff has worked extensively to get all non-owner-occupied dwellings registered with the city. We over 2100 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.
- Wausau inspections division has been serving as the inspection contact with the city of Schofield since 2016. Several industrial site additions and Schofield Mill Apartments have been large projects in the last year.
- 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.
- Wausau has been delegated for plumbing plan review by DSPS. This allows the city to better serve our commercial and industrial customers by doing plumbing plan review locally.
- In 2021, 58% of the property code cases were generated by inspectors. 63% of all cases were rental properties.
- Our staff were able to review an initial case inspection within 2 days 98.85% of the time.

### ELECTRICAL

- Umbrella's and festoon lighting over 3<sup>rd</sup> Street.
- Hanging Veteran Banners on Grand Ave.
- All Holiday décor installed.
- Converted lighting in the McClellan Street Parking Ramp by transforming 250 lights to LED.
- Serviced and maintained over 2,200 streetlights.
- Serviced and maintained 43 traffic signal intersections.

## PUBLIC WORKS DEPARTMENT

- 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.

### 2023 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.
- Continue to improve the processes for requesting and issuing permits for work within the city.

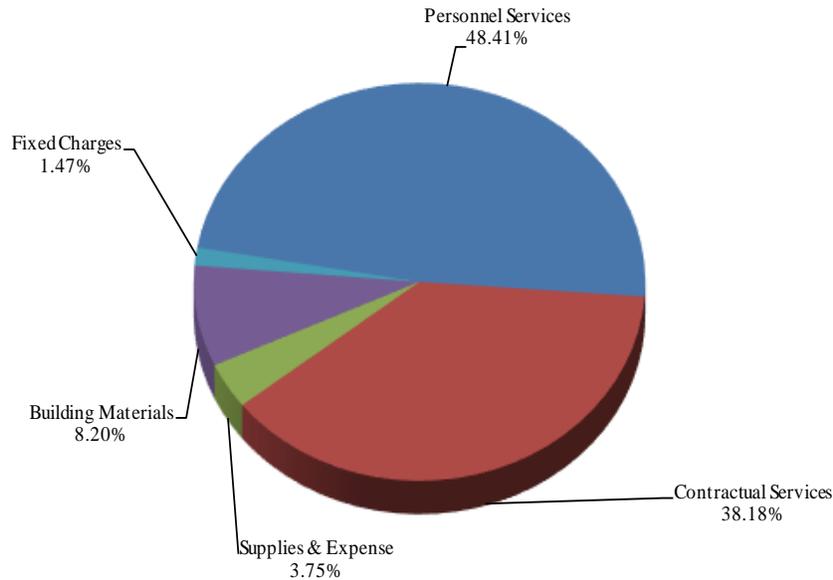
### DEPARTMENT STATISTICS:

	2021	2020	2019	2018	2017	2016	2015	2014	2013
<b>Building Permits Issued</b>									
<b>Residential</b>	2,597	2,153	2,243	1,979	1,683	1,416	1,180	1,161	920
<b>Non-Residential</b>	475	438	655	499	848	274	211	214	196
<b>Total Construction Value (Millions)</b>									
<b>Residential</b>	27.83	19.1	21.03	18.31	16.68	11.87	13.38	12.36	9.81
<b>Non-Residential</b>	141.16	211.5	88.88	88.01	121.04	73.20	71.94	44.45	51.57

	2021	2020	2019	2018	2017	2016	2015	2014	2013
<b>Yardwaste Visits</b>	29,719	36,002	17,780	36,002	34,929	36,604		39,868	34,322
<b>Large Item Clean Up Waste Removal and Recycling (tons)</b>	272	426.84	420	392		462.07	426.84	420	392
<b>Stormwater Maintenance</b>									
<b>Catch Basins Cleaned</b>	896	212	554	212	635	590	1129	370	164
<b>Stormsewer Miles</b>	136	132	134	132	134	143	143	133	132
<b>Miles of Streets Swept</b>	6,696	6,590	4,853	6,590	5,006	5,073	6,139	4,731	5,035
<b>Yards of Sand Recovered during Sweeping</b>	3,836	2,517	3,963	2,868	2,899	2,517	3,963	2,868	2,630
<b>Street Maintenance</b>									
<b>Miles of Streets</b>	266	266	266	260	260	259	259	259	253
<b>Inches of Snowfall</b>	47	105	33	105	96.8	51.2	44	33	41
<b>Tons of asphalt applied to potholes</b>	1592	2,997	1,135	4,291	2,997	1,135	496	441	646
<b>Events supported</b>	19	34	7	34	36	34	27	22	26
<b>Property Maintenance</b>									
<b>Number of weed/grass notices</b>	725	863	889	685	863	889	829	585	127
<b>Number of snow removal notices</b>	129	297	205	180	297	205	95		102
<b>Code Enforcement (Housing/Property Maintenance)</b>									
<b>Number of Complaints</b>	3,222	3,479	2,813	3,479	2,877	3,101	3,658	1,877	2,228
<b>Number of Violations</b>	6,214	6,696	5,790	6,696	5,428	5,736	6,742	7,377	3,573
<b>Weed Notices Issued</b>	725	863	685	863	806	829	585	421	561
<b>Abatements</b>	2	6	3	6	2	10	15	9	5
<b>Demolition</b>									
<b>Structures Demolished</b>	3	19	6	19	7	26	23	17	26

**PUBLIC WORKS DEPARTMENT**

**BUDGET:**



<b>BUDGET SUMMARY</b>								
	2020	2021	2022			2023		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 4,294,784	\$ 4,269,135	\$ 5,031,030	\$ 5,031,030	\$ 4,900,954	\$ 5,103,641	\$ 5,103,638	\$ 5,103,638
Contractual Services	3,430,441	2,983,707	3,564,695	3,545,945	3,194,028	3,922,703	\$ 4,025,703	4,025,703
Supplies & Expense	312,738	360,546	356,062	365,418	374,264	394,902	\$ 394,902	394,902
Building Materials	603,500	624,825	795,623	823,623	769,475	864,753	\$ 864,753	864,753
Fixed Charges	98,757	102,586	78,470	78,470	84,570	154,470	\$ 154,470	154,470
Capital Outlay	54,005	80,330	-	-	-	12,000	\$ -	-
<b>Total Expenses</b>	<b>\$ 8,794,225</b>	<b>\$ 8,421,129</b>	<b>\$ 9,825,880</b>	<b>\$ 9,844,486</b>	<b>\$ 9,323,291</b>	<b>\$ 10,452,469</b>	<b>\$ 10,543,466</b>	<b>\$ 10,543,466</b>
Intergvtl Grants/Aids	\$ 2,981,077	\$ 3,057,800	\$ 3,124,336	\$ 3,124,336	\$ 3,116,357	\$ 3,116,357	\$ 3,038,250	\$ 3,038,250
Licenses and Permits	531,116	520,449	274,810	274,810	529,320	303,600	324,100	324,100
Fines & Forfeitures	-	-	1,030	1,030	-	-	-	-
Public Charges	127,566	131,907	146,555	146,555	174,700	160,000	160,000	160,000
Intergvtl Charges	43,759	14,960	2,810	2,810	13,000	12,000	12,000	12,000
Miscellaneous	19,607	27,043	16,905	16,905	13,400	3,100	13,100	13,100
<b>Total Revenue</b>	<b>\$ 3,701,668</b>	<b>\$ 3,744,723</b>	<b>\$ 3,561,746</b>	<b>\$ 3,561,746</b>	<b>\$ 3,836,582</b>	<b>\$ 3,608,862</b>	<b>\$ 3,551,255</b>	<b>\$ 3,551,255</b>

**BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:**

The budget provides for cost to continue. The major area of change is the increase in motor pool rates by 12%

**PUBLIC WORKS DEPARTMENT**

**BUDGETARY HISTORY:**

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2023	\$10,543,466	\$717,586	7.30%
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%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2023	\$3,551,255	(\$10,491)	-0.30%
2022	\$3,561,746	\$58,838	1.68%
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%

# PARK, RECREATION AND FORESTRY DEPARTMENT

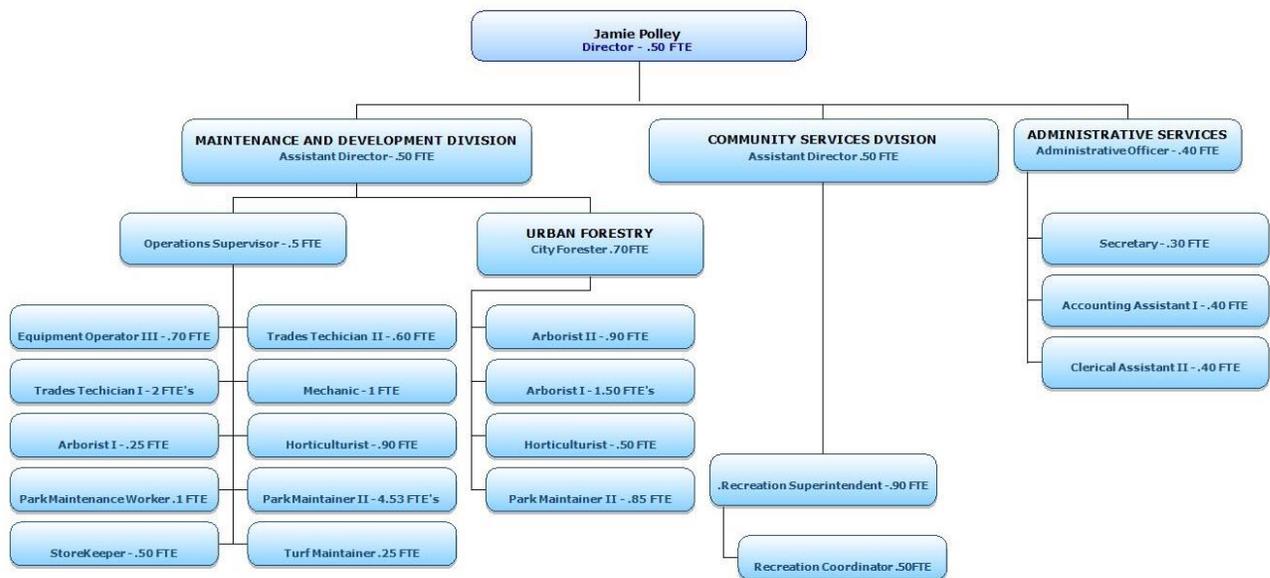
**MISSION:**

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

**DEPARTMENTAL RESPONSIBILITIES:**

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	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
TOTAL	20.49	44.00	44.00	43.75	40.58	40.58	40.58	38.00	37.00	37.00	36.00

## PARK, RECREATION AND FORESTRY DEPARTMENT

### ACCOMPLISHMENTS:

- Provided over 350 acres of park lands and facilities in 39 locations to the public in a safe, well maintained and attractive condition.
- In 2022 served approximately 38,565 patrons at three outdoor swimming pools and sold 791 annual swim passes.
- In 2022 provided swim lessons to 751 individuals, up from 501 in 2021, -and tennis lessons to 84 individuals
- Added evening lessons at all three pool locations.
- Started Revamping Swim Lessons to offer more classes to cater to different age and skill levels.
- Added Esports Program in partnership with NTC Esports – total of 67 participants.
- Restructured the Adopt-A-Park Program.
- Hosted the first ever Eggstravaganza Easter Egg Hunt – Securing a \$1,500 sponsorship from the Kiwanis Club.
- Partnered with Marshfield Clinic to sponsor a free admissions weekend at Nine Mile in February
- Continued our partnership with the Wausau Fire Department to host Pop-Up Splash Pads throughout the summer.
- Mayor Katie and Mark (Recreation Superintendent) traveled to Atlanta to speak at a National Health Conference about our Moving with the Mayor Program.
- Partnered with the Library to host two free children’s concerts at the 400 Block.
- Hosted a free swim day to celebrate 150 years of Wausau.
- Our AmeriCorps members will be hosting our first ever Wausau Under the Stars event at Sunny Vale Park on August 8th.
- Hosting our first ever Skate Jam in partnership with Central Board Shop at Oak Island Skate Park.
- Continuing our Moving in the Park Night at Marathon Park.
- Partnered with the AmeriCorps to help run summer programming.
- Created 3 Geocaches in partnership with Marshfield Clinic.
- Provided programming 5 days a week throughout the summer to over 313 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, Rothschild Aquatic Center, and the Wausau EMS to partner participate in the event.
- Hosted our first ever lifeguard games, giving our summer lifeguards a chance to bond while having a fun morning of competition.
- Instructed 3 lifeguard classes and hiring 60 new staff to run the pools and recreation programs for the summer.
- Provided playing fields for over 2,500 youth involved in organized baseball, softball and soccer.
- Provided three recreational ice rinks, one hockey rink and four sledding hills.
- Removed 108 Ash trees as part of the 15-year 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 8,387 users during public tubing and 3,021 users during private rentals for a total of 11,408 youth and adults.
- Installed 15 memorial benches
- Created boardwalks for the Eau Claire River Conservancy
- Installed new bollard lighting adjacent the Peace Statue
- Continued invasive species control program on Glossy Buckthorn and Garlic Mustard at Oak, Fern Island, Riverside and Barker Stewart Island utilizing goats on Barker Stewart Island.
- Continued cooperative provision of City services with Public Works including boulevard, event support, storm cleanup and river clean-up.
- Provided and maintained flowers at over 40 locations and hung 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, Wausau Fire Department, YMCA, American Red Cross, and Partnership for Youth, and Marshfield Clinic and Security Health Plan.
- Replaced playground equipment at Riverside Park and ordered new playground equipment for Lincoln Tot Lot and completed playground audits.
- Athletic Park: worked in partnerships with Woodchucks to order new video board that will be installed in 2023.
- River Edge Trail: Managed a maintenance contract and installed new signage
- Worked with Wausau Whitewater during their improvements to the Whitewater course.
- Installed a shelter, agility equipment and sponsorship signage at City dog park.
- City Comprehensive Outdoor Recreation Plan is in the process of being updated
- City and County are working on the Westside Master Plan update.

## **PARK, RECREATION AND FORESTRY DEPARTMENT**

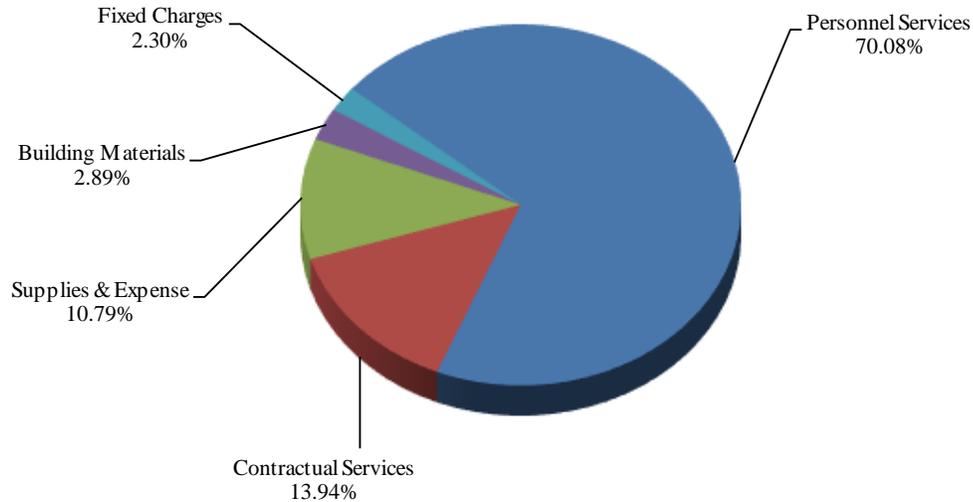
- 400 Block: Repaired columns on stage, installed the assisted listening system and repaired fountain pump
- Gilbert Park: Boat launch and shoreline remediation completed.
- Kaiser, Memorial and Schulenburg Pools: Installation of CO2 injector system to assist with reducing the need for chemicals
- Oak Island Park: RFP was issued for the design of new skate park
- Stewart Park – Repaired stone retaining walls and steps.
- Sylvan Hill Park: Water system upgrades and a second snow making gun was added for increased efficiencies.
- Reservable Shelters: Continued replacement of interior tables and chairs.
- Maintain and utilize 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.
- Adopt the updated the Comprehensive Outdoor Recreation Plan
- Organize a citizen group to look at potential funding options to improve the Skate Park
- Complete the Skate Park renovation.
- Replace all City drinking fountains

## PARK, RECREATION AND FORESTRY DEPARTMENT

### BUDGET:



BUDGET SUMMARY								
	2020		2022			2023		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 1,665,224	\$ 2,118,161	\$ 2,190,385	\$ 2,190,385	\$ 2,041,300	\$ 2,343,399	\$ 2,343,399	\$ 2,343,399
Contractual Services	311,093	453,738	436,909	456,909	409,200	466,218	466,218	466,218
Supplies & Expense	265,388	335,030	377,426	377,426	341,825	360,675	360,675	360,675
Building Materials	69,445	108,000	90,300	90,300	85,500	96,600	96,600	96,600
Fixed Charges	72,083	72,722	79,041	79,041	74,991	76,991	76,991	76,991
Capital Outlay	200	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>\$ 2,383,433</b>	<b>\$ 3,087,652</b>	<b>\$ 3,174,061</b>	<b>\$ 3,194,061</b>	<b>\$ 2,952,816</b>	<b>\$ 3,343,883</b>	<b>\$ 3,343,883</b>	<b>\$ 3,343,883</b>
License & Permits	\$ 2,803	\$ -	\$ 2,973	\$ 2,973	\$ -	\$ 3,062	\$ 3,062	\$ 3,062
Public Charges	139,773	301,720	342,925	342,925	334,850	358,680	358,680	358,680
Intergvt Chgs for Services	-	28,435	-	-	-	-	-	-
Miscellaneous	11,728	8,264	5,650	5,650	2,500	7,000	7,000	7,000
<b>Total Revenue</b>	<b>\$ 154,305</b>	<b>\$ 338,419</b>	<b>\$ 351,548</b>	<b>\$ 351,548</b>	<b>\$ 337,350</b>	<b>\$ 368,742</b>	<b>\$ 368,742</b>	<b>\$ 368,742</b>

### BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The budget reflects cost to continue. The efforts related to Emerald Ash Borer are funded at \$115,000.

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

**PARK, RECREATION AND FORESTRY DEPARTMENT**

**BUDGETARY HISTORY:**

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2023	\$3,343,883	\$169,822	5.35%
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	(\$721,965)	-22.75%
2014	\$3,174,061	\$881,657	38.46%
2013	\$2,292,404	(\$1,543)	-0.07%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2023	\$368,742	\$17,194	4.89%
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	(\$33,434)	-9.51%
2017	\$351,548	\$32,982	10.35%
2016	\$318,566	\$7,868	2.53%
2015	\$310,698	(\$40,850)	-11.62%
2014	\$351,548	\$103,819	41.91%
2013	\$247,729	(\$7,269)	-2.85%

CONSOLIDATED EXPENDITURES AND REVENUES - SPECIAL REVENUE FUNDS  
2023 BUDGET

	COMMUNITY DEVELOPMENT FUNDS	ECONOMIC DEVELOPMENT FUND	ENVIRONMENTAL CLEAN UP FUND	HAZARDOUS MATERIALS CONTRACT FUND
PERSONAL SERVICE	672,186	-	15,923	35,100
CONTRACTUAL SERVICES	37,200	3,000	181,600	3,200
SUPPLIES & EXPENSE	27,200	-	-	38,500
BUILDING MATERIALS	-	-	-	-
FIXED CHARGES	-	-	-	-
GRANTS, CONTRIBUTIONS & OTHER	312,000	7,082	-	-
CAPITAL OUTLAY	-	-	-	-
OTHER FINANCING USES	-	-	-	-
	<u>\$ 1,048,586</u>	<u>\$ 10,082</u>	<u>\$ 197,523</u>	<u>\$ 76,800</u>
GENERAL PROPERTY TAXES	325,000	-	-	-
OTHER TAXES	-	-	-	-
INTERGOVERNMENTAL GRANTS & AID	411,836	-	-	81,000
LICENSES & PERMITS	-	-	-	-
PUBLIC CHARGES FOR SERVICES	-	-	-	-
INTERGOVT CHARGES FOR SERVICES	-	-	-	-
MISCELLANEOUS REVENUE	75,770	7,082	54,000	-
OTHER FINANCING SOURCES	235,980	-	-	-
	<u>\$ 1,048,586</u>	<u>\$ 7,082</u>	<u>\$ 54,000</u>	<u>\$ 81,000</u>

HOUSING STOCK IMPROVEMENT FUND	ROOM TAX FUND	PUBLIC ACCESS FUND	RECYCLING FUND	EMS GRANT FUND	400 BLOCK RIVERLIFE FUND	FIREFIGHTER SAFER GRANT	TOTAL
-	37,047	41,634	115,305	-	20,789	1,054,921	1,992,905
-	-	12,200	645,238	-	64,200	-	946,638
-	-	2,285	6,625	11,000	8,200	-	93,810
-	-	600	45,500	-	-	-	46,100
50,000	763,693	-	-	-	-	-	1,132,775
-	-	15,195	-	-	-	-	15,195
-	199,110	-	-	-	-	-	199,110
\$ 50,000	\$ 999,850	\$ 71,914	\$ 812,668	\$ 11,000	\$ 93,189	\$ 1,054,921	\$ 4,426,533
-	-	-	664,868	-	-	-	989,868
-	999,850	-	-	-	-	-	999,850
-	-	-	147,000	11,000	-	1,054,921	1,705,757
-	-	57,000	-	-	-	-	57,000
-	-	-	-	-	18,200	-	18,200
-	-	-	-	-	-	-	-
35,250	-	15,100	800	-	-	-	188,002
-	-	-	-	-	57,642	-	293,622
\$ 35,250	\$ 999,850	\$ 72,100	\$ 812,668	\$ 11,000	\$ 75,842	\$ 1,054,921	\$ 4,252,299

# COMMUNITY DEVELOPMENT FUND

**MISSION:**

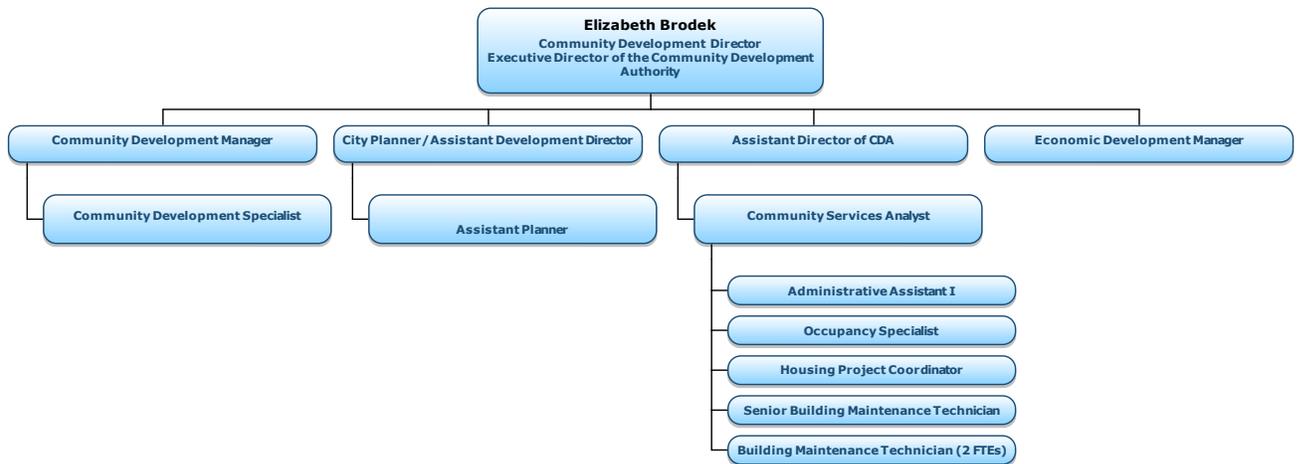
The Community, Planning and Economic Development Department:

- 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):**

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
TOTAL	14.00	14.00	14.00	14.00	14.00	14.00	13.75	13.75	12.75	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 400 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, Bantr apartments, 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 and affordable infill-housing redevelopment projects.
- Continued strategy for moving the former Wausau Center Mall redevelopment forward, including planning with new ownership team and passage of the Phase I Development Agreement.
- 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.
- Worked with regional cohort to explore innovative solutions to workforce issues such as child care and housing, including working with the Dream Up grant team on child care solutions.

- **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, including street and infrastructure planning.
- 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.
- Worked with the Parks Department to bring new bike share to the riverfront.
- Provided planning and design input into transportation projects within the city, such as the Fulton Street Plaza, 1<sup>st</sup> 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. With the assistance of ARPA funds, will provide \$500 closing cost grants for residents who receive homebuyer education prior to writing an offer and are buying a home within the City of Wausau.
- 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.

## COMMUNITY DEVELOPMENT FUND

- 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.
  - Become a HUD approved Housing Counseling Agency and certified two Housing Counselors.
  - Continued partnership with North Central Health Care for occupancy of Bissell Street building for handicapped individuals.
  - Funded Street Re-construction on Torney Street with Block Grant funds.
  - Assistance through Community Block Grant funds to non-profits including Faith In Action, Northcentral Community Action, Achieve Center, Wausau Conservatory of Music, and Homme Homes.
  - 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 Riverside Park.
  - Continuation of CDBG CARES programs for assistance to Small Businesses that were hit hard financially and had to change operations due to COVID-19.
  - Plan was developed and approved to use ARPA funds to develop several in-fill lots with new construction of single-family homes to be sold to qualified homebuyers.
  - Plan was developed and approved to use ARPA funds to partner with North Central Community action in the creation of rental units for income-qualified tenants.
- **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 the 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 2<sup>nd</sup> 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.
    - Staff collaboration on the Affordable Housing Task Force.

**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.
- Support craft industry and a maker economy that highlights our strengths in local food and beverage, 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, economic development organizations, 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 opens 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.
- Support workforce initiatives that enable people to enter or return to the labor force.

**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.
- Plan for quality, accessible amenities that enhance quality of life for residents, including expansion of the River Edge trail system.
- 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:

## COMMUNITY DEVELOPMENT FUND

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

### **Community Development Authority (CDA) Housing and Property Redevelopment**

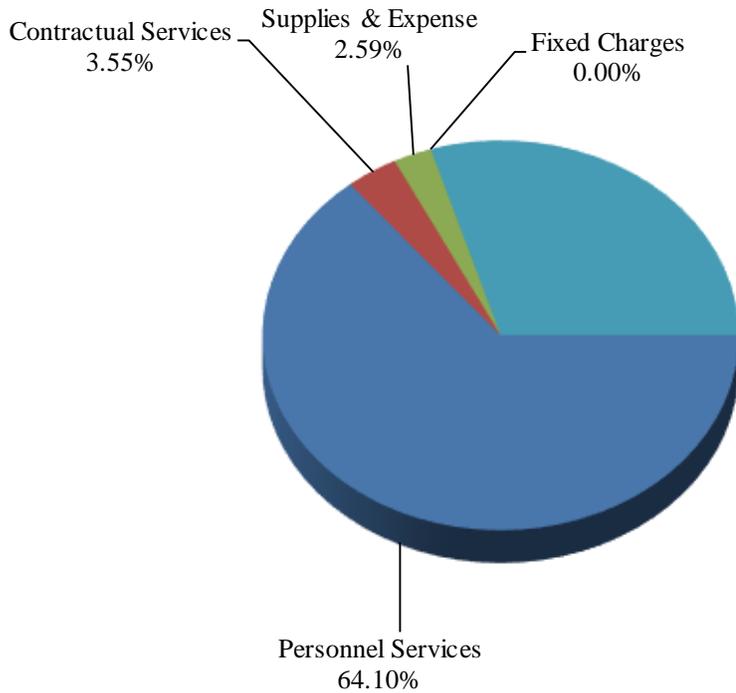
The City of Wausau provides quality housing options to elderly, disabled and low-income residents in a variety of locations and formats through the Wausau Community Development Authority (WCDA) and assists in the redevelopment of challenged sites. The mission of the Authority is to:

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

### **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.

**COMBINED DEPARTMENT BUDGET:**



BUDGET SUMMARY								
	2020	2021	2022			2023		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 1,093,040	\$ 1,151,735	\$ 614,718	\$ 614,718	\$ 789,386	\$ 772,022	\$ 672,186	\$ 672,186
Contractual Services	128,700	338,840	71,050	71,050	52,500	37,200	37,200	37,200
Supplies & Expense	18,030	30,880	38,750	38,750	5,800	27,200	27,200	27,200
Fixed Charges	1,171	889	-	-	-	-	-	-
Grants & Contributions	753,690	554,533	-	-	200,000	312,000	312,000	312,000
Transfers to Others	59,919	18,323	34,794	34,794	-	-	-	-
<b>Total Expenses</b>	<b>\$ 2,054,550</b>	<b>\$ 2,095,200</b>	<b>\$ 759,312</b>	<b>\$ 759,312</b>	<b>\$ 1,047,686</b>	<b>\$ 1,148,422</b>	<b>\$ 1,048,586</b>	<b>\$ 1,048,586</b>
Taxes	\$ 239,232	\$ 264,232	\$ 279,078	\$ 279,078	\$ 279,078	\$ 325,000	\$ 325,000	\$ 325,000
Intergvtl Grants & Aids	883,421	841,589	63,550	63,550	200,000	411,836	411,836	411,836
Intergvtl Charges for Services	752,898	786,449	95,000	95,000	225,580	-	-	-
Miscellaneous	59,012	68,181	50,501	50,501	37,310	75,770	75,770	75,770
Transfers From Other Funds	180,648	76,200	55,000	55,000	305,718	235,980	235,980	235,980
<b>Total Revenues</b>	<b>\$ 2,115,211</b>	<b>\$ 2,036,651</b>	<b>\$ 543,129</b>	<b>\$ 543,129</b>	<b>\$ 1,047,686</b>	<b>\$ 1,048,586</b>	<b>\$ 1,048,586</b>	<b>\$ 1,048,586</b>

**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 2023.

CDBG Entitlements	2017	2018	2019	2020	2021	2022
HOUSING - Housing Rehabilitation Program	90,000	56,950	65,000	45,000	103,068	
HOUSING - City						
PUBLIC FACILITIES & IMPROVEMENTS - Streets/Sidewalks	100,000	150,000	134,790	125,000	209,400	214,000
PUBLIC FACILITIES & IMPROVEMENTS - Lighting						
PUBLIC FACILITIES & IMPROVEMENTS - Elevator						83,000
PUBLIC FACILITIES & IMPROVEMENTS - YWCA						
PUBLIC FACILITIES & IMPROVEMENTS - Neighborhood Prgm Acct	30,000			126,717	120,000	
PUBLIC FACILITIES & IMPROVEMENTS - Bridge Street Gardens				57,000		
PUBLIC FACILITIES & IMPROVEMENTS - Lincoln Tot Lot				57,000		75,000
PUBLIC FACILITIES & IMPROVEMENTS - Oak Island Park			138,000			
SLUM AND BLIGHT - Blight Elimination	50,000	75,000				50,000
ECONOMIC DEVELOPMENT - Economic Development	93,049	100,000	75,000	70,000		
ECONOMIC DEVELOPMENT - Commerical Rehabilitation Program						
ECONOMIC DEVELOPMENT - Brownfield Revolving Loan Fund						
PUBLIC SERVICE - Catholic Charities - Warming Center						
PUBLIC SERVICE - Adaptive Communities, Inc.		15,000	15,000	15,000		
PUBLIC SERVICE - Bridging the Gap Child Care						
PUBLIC SERVICE - Achieve Center						35,000
PUBLIC SERVICE - SAFE Program						
PUBLIC SERVICE - Faith In Action				15,000	20,000	20,000
PUBLIC SERVICE - Salvation Army	10,000	15,000				
PUBLIC SERVICE - Childrens Society - Family Resource						
PUBLIC SERVICE - Project Step Up Catholic Charities	9,000					
PUBLIC SERVICE - YWCA						
PUBLIC SERVICE - Big Brothers Big Sisters of NC Wisconsin	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		15,000	20,000	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 - Pathways to Music						15,000
PUBLIC SERVICE - LENA program - Head Start			11,000	17,000	15,000	
ADMINISTRATION	111,500	116,700	116,000	121,000	120,000	99,836
<b>TOTAL</b>	<b>\$ 557,549</b>	<b>\$ 583,650</b>	<b>\$ 597,790</b>	<b>\$ 688,717</b>	<b>\$ 647,468</b>	<b>\$ 611,836</b>

### REVOLVING FUNDS:

Community Development manages multiple revolving loan funds balances of these funds at 12/31/2022:

HUD Mortgage Fund	\$ 132,971
DLAD Mortgage Fund	\$ 531,333
Federal Rent Rehabilitation	\$ 337,818
WRRP Rehabilitation	\$ 1,048,846

## 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
2023	\$1,048,586	\$289,274	38.10%
2022	\$759,312	(\$832,703)	-52.31%
2021	\$1,592,015	\$197,345	14.15%
2020	\$1,394,670	(\$56,088)	-3.87%
2019	\$1,450,758	(\$463,778)	-24.22%
2018	\$1,914,536	\$500,882	35.43%
2017	\$1,413,654	(\$539,048)	-27.61%
2016	\$1,952,702	\$517,015	36.01%
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
2023	\$723,586	\$459,535	174.03%
2022	\$264,051	(\$1,084,044)	-80.41%
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

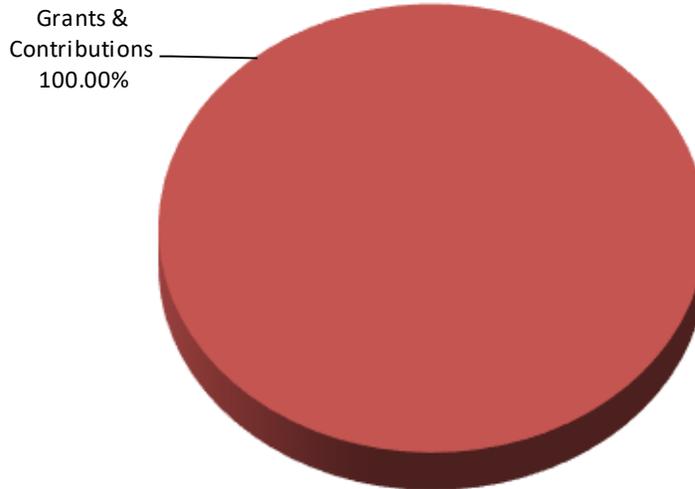
**MISSION:**

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:**



BUDGET SUMMARY									
	2020		2021		2022			2023	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted	
Contractual Services	\$ 1,620	\$ 1,710	\$ 5,000	\$ 5,000	\$ 7,615	\$ -	\$ -	\$ -	
Grants & Contributions	-	1,865	-	-	4,000	7,082	7,082	7,082	
Transfers to Other Funds	-	-	-	-	28,529	-	-	-	
<b>Total Expenses</b>	<b>\$ 1,620</b>	<b>\$ 3,575</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 40,144</b>	<b>\$ 7,082</b>	<b>7,082</b>	<b>7,082</b>	
Miscellaneous	\$ 6,714	\$ 28,056	\$ 5,000	\$ 5,000	\$ 4,000	\$ 7,082	\$ 7,082	\$ 7,082	
<b>Total Revenues</b>	<b>\$ 6,714</b>	<b>\$ 28,056</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 4,000</b>	<b>\$ 7,082</b>	<b>\$ 7,082</b>	<b>\$ 7,082</b>	

**BUDGET HIGHLIGHTS:**

Utilization of this fund has declined over time. The City is looking to retire the fund in the future.

**ECONOMIC DEVELOPMENT FUND**

**FUND BALANCE HISTORY AND PROJECTIONS:**

2022 Projected	\$250,000
2021	\$286,143
2020	\$261,663
2019	\$265,569
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
2023	\$7,082	\$2,082	41.64%
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	(\$1,082)	-15.28%
2015	\$7,082	\$2,082	41.64%
2014	\$5,000	(\$4,000)	-44.44%
2013	\$9,000	\$0	0.00%

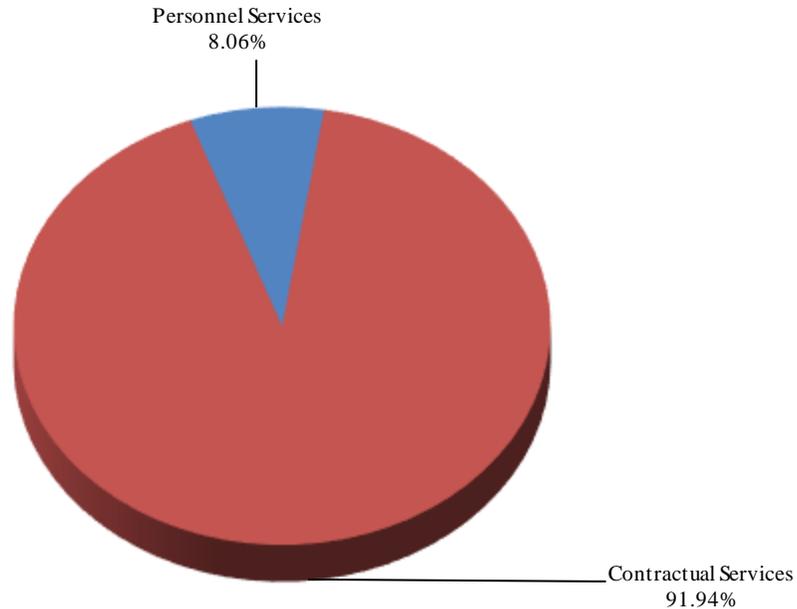
YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2023	\$7,082	\$2,082	41.64%
2022	\$5,000	\$0	0.00%
2021	\$5,000	(\$714)	-12.50%
2020	\$5,714	(\$103)	-1.77%
2019	\$5,817	\$5,817	
2018	\$0	(\$819,250)	-100.00%
2017	\$819,250	\$819,250	
2016	\$0	\$0	0.00%
2015	\$0	\$0	100.00%

# 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									
	2020		2022			2023			
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted	
Personnel Services	\$ 13,701	\$ 13,701	\$ 15,923	\$ 15,923	\$ 15,923	\$ 15,923	\$ 15,923	\$ 15,923	\$ 15,923
Contractual Services	255,495	255,495	165,600	194,200	202,200	181,600	181,600	181,600	181,600
<b>Total Expenses</b>	<b>\$ 269,196</b>	<b>\$ 269,196</b>	<b>\$ 181,523</b>	<b>\$ 210,123</b>	<b>\$ 218,123</b>	<b>\$ 197,523</b>	<b>\$ 197,523</b>	<b>\$ 197,523</b>	<b>\$ 197,523</b>
Miscellaneous	\$ 90,369	\$ 77,608	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
<b>Total Revenues</b>	<b>\$ 90,369</b>	<b>\$ 77,608</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>

**BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:**

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

**ENVIRONMENTAL CLEAN UP FUND**

**FUND BALANCE HISTORY AND PROJECTIONS:**

2022	\$1,232,239
2021	\$1,410,362
2020	\$1,546,261
2019	\$1,725,088
2018	\$1,776,029
2017	\$1,765,386
2016	\$1,752,827
2015	\$1,714,811
2014	\$1,685,936
2013	\$1,810,082
2012	\$1,798,349

**BUDGETARY HISTORY:**

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2023	\$197,523	\$16,000	8.81%
2022	\$181,523	\$0	0.00%
2021	\$181,523	\$27,160	17.60%
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	(\$111,542)	-61.45%
2014	\$181,523	\$155,043	585.51%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2023	\$40,000	\$0	0.00%
2022	\$40,000	\$0	0.00%
2021	\$40,000	(\$40,000)	-50.00%
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%

# HAZARDOUS MATERIALS CONTRACT FUND

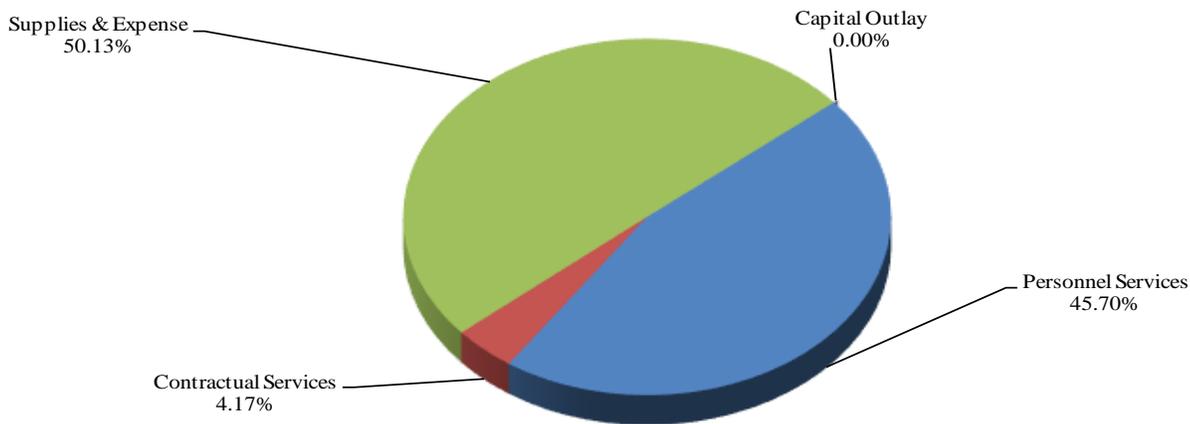
**MISSION:**

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								
	2020	2021	2022			2023		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 30,583	\$ 54,088	\$ 31,100	\$ 31,100	\$ 35,100	\$ 35,100	\$ 35,100	\$ 35,100
Contractual Services	-	9	3,200	3,200	3,200	3,200	3,200	3,200
Supplies & Expense	21,338	35,988	25,500	22,500	38,500	38,500	38,500	38,500
Capital Outlay	-	-	-	125,000	125,000	-	-	-
<b>Total Expenses</b>	<b>\$ 51,921</b>	<b>\$ 90,085</b>	<b>\$ 59,800</b>	<b>\$ 181,800</b>	<b>\$ 201,800</b>	<b>\$ 76,800</b>	<b>\$ 76,800</b>	<b>\$ 76,800</b>
Intergovt Grants & Aid	\$ 85,220	\$ 60,750	\$ 87,000	\$ 87,000	\$ 81,000	\$ 81,000	\$ 81,000	\$ 81,000
Miscellaneous Revenue	-	50,499	-	-	18,600	-	-	-
<b>Total Revenues</b>	<b>\$ 85,220</b>	<b>\$ 111,249</b>	<b>\$ 87,000</b>	<b>\$ 87,000</b>	<b>\$ 99,600</b>	<b>\$ 81,000</b>	<b>\$ 81,000</b>	<b>\$ 81,000</b>

## 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:

Projected 2022	\$258,624
2021	\$254,424
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
2023	\$76,800	\$17,000	28.43%
2022	\$59,800	\$3,000	5.28%
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%

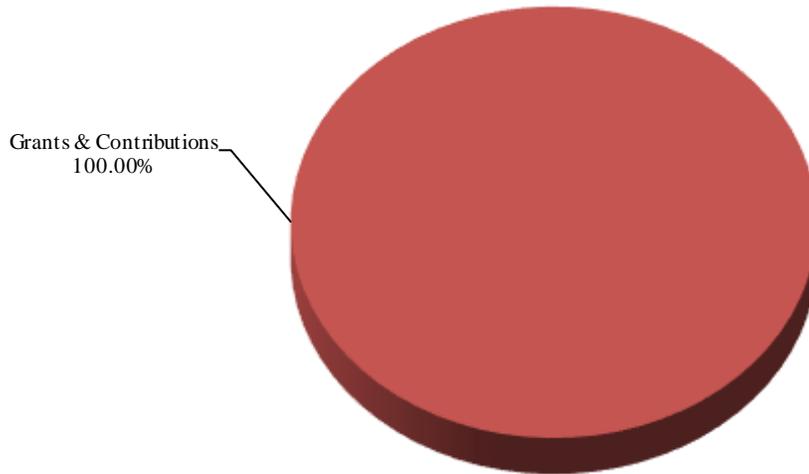
YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2023	\$81,000	(\$6,000)	-6.90%
2022	\$87,000	\$6,000	7.41%
2021	\$81,000	\$0	0.00%
2020	\$81,000	\$0	0.00%
2019	\$81,000	\$0	0.00%
2018	\$81,000	(\$6,000)	-6.90%
2017	\$87,000	\$6,000	7.41%
2016	\$81,000	\$0	0.00%
2015	\$81,000	\$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								
	2020	2021	2022			2023		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Contractual Services	\$ 379,987	\$ 517,117	\$ -	\$ -	\$ 577,718	\$ -	\$ -	\$ -
Grants & Contributions	-	-	40,147	40,147	50,000	50,000	50,000	50,000
<b>Total Expenses</b>	<b>\$ 379,987</b>	<b>\$ 517,117</b>	<b>\$ 40,147</b>	<b>\$ 40,147</b>	<b>\$ 627,718</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>
Intergovtl Grants/Aids	\$ 228,117	\$ 493,637	\$ -	\$ -	\$ 577,718	\$ -	\$ -	\$ -
Miscellaneous Revenues	88,493	75,394	40,147	40,147	55,000	35,250	35,250	35,250
Other Financing Sources	-	11,165	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 316,610</b>	<b>\$ 580,196</b>	<b>\$ 40,147</b>	<b>\$ 40,147</b>	<b>\$ 632,718</b>	<b>\$ 35,250</b>	<b>\$ 35,250</b>	<b>\$ 35,250</b>

**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 2023 budget represents Live It Up loans which are contingent upon loan repayments.

### FUND BALANCE HISTORY AND PROJECTIONS:

2022 Projected	\$359,912
2021	\$374,662
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
2023	\$50,000	\$9,853	24.54%
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
2023	\$35,250	(\$4,897)	100.00%
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	

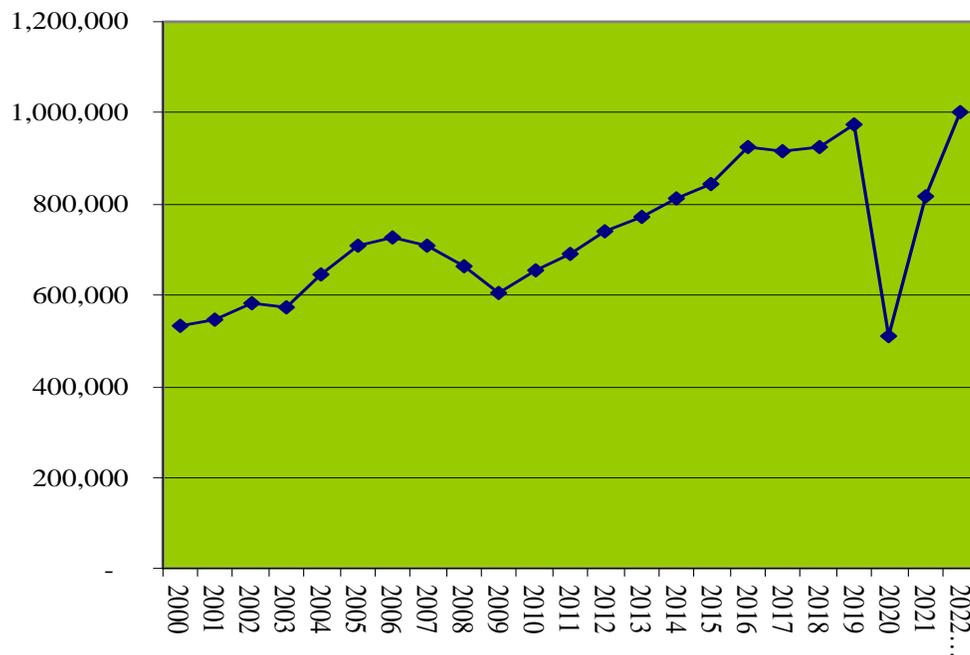
# ROOM TAX FUND

## 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.

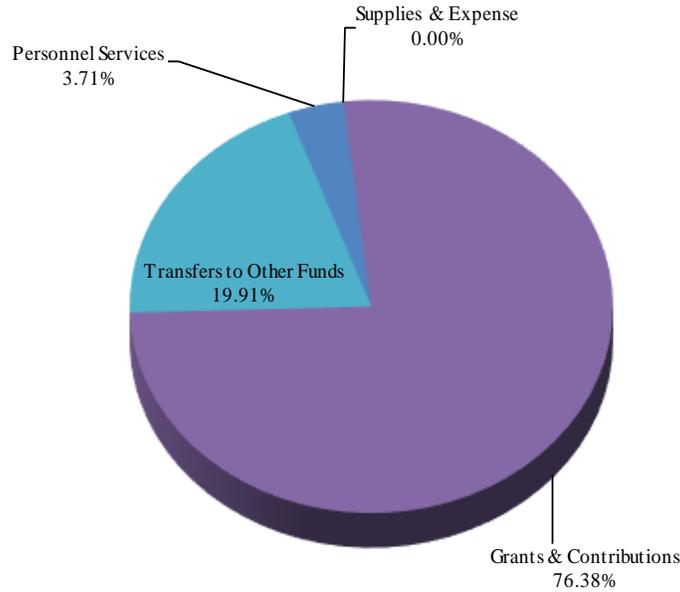


## BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

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

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

**BUDGET:**



<b>BUDGET SUMMARY</b>								
	2020	2021	2022			2023		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 21,346	\$ 36,099	\$ 37,047	\$ 37,047	\$ 37,047	\$ 37,047	\$ 37,047	\$ 37,047
Contractual Services	-	847	-	-	-	-	-	-
Supplies & Expense	-	101	-	-	-	-	-	-
Grants & Contributions	216,131	415,588	207,976	207,976	608,188	763,693	763,693	763,693
Transfers to Other Funds	197,254	189,110	199,110	199,110	199,110	199,110	199,110	199,110
<b>Total Expenses</b>	<b>\$ 434,731</b>	<b>\$ 641,745</b>	<b>\$ 444,133</b>	<b>\$ 444,133</b>	<b>\$ 844,345</b>	<b>\$ 999,850</b>	<b>\$ 999,850</b>	<b>\$ 999,850</b>
Taxes	\$ 511,025	\$ 815,560	\$ 444,133	\$ 444,133	\$ 950,000	\$ 999,850	\$ 999,850	\$ 999,850
<b>Total Revenues</b>	<b>\$ 511,025</b>	<b>\$ 815,560</b>	<b>\$ 444,133</b>	<b>\$ 444,133</b>	<b>\$ 950,000</b>	<b>\$ 999,850</b>	<b>\$ 999,850</b>	<b>\$ 999,850</b>

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 budget represents the \$999,850 the City manages along with the funds managed by the Room Tax Commission. Room Tax revenues have been rebounding since COVID.

**ROOM TAX FUND**

**CONTINUING APPROPRIATION RECIPIENTS:**

	2022 Budget	2023 Budget
HISTORICAL SOCIETY DONATION	20,495	20,495
PERFORMING ARTS - GRAND THEATER	44,407	44,407
WAUSAU CONCERT BAND DONATION	6,832	6,832
WAUSAU AREA EVENTS	70,026	70,026
CENTER FOR THE VISUAL ARTS	10,248	10,248
LEIGH YAWKEY MUSEUM	29,377	29,377
MAIN STREET PROGRAM	26,591	26,591
	<u>207,976</u>	<u>207,976</u>

**FUND BALANCE HISTORY AND PROJECTIONS:**

2022 Projected	\$326,991
2021	\$326,991
2020	\$153,176
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
2023	\$999,850	\$555,717	125.12%
2022	\$444,133	\$0	0.00%
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%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2023	\$999,850	\$555,717	125.12%
2022	\$444,133	(\$65,867)	-12.92%
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%

# PUBLIC ACCESS CABLE FUND

**MISSION:**

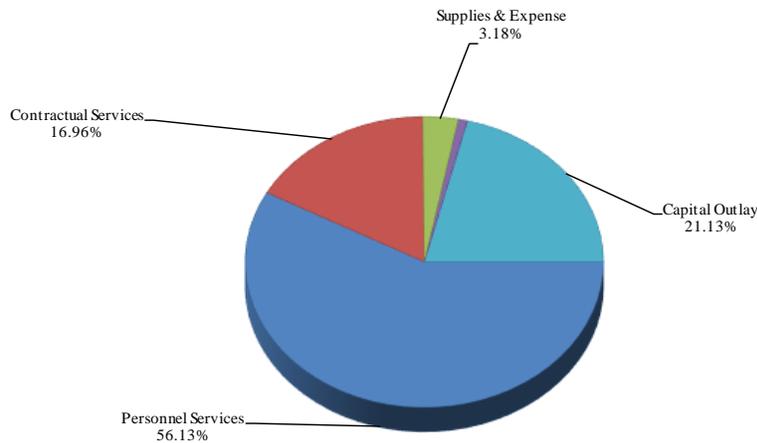
To provide the community the opportunity to view and observe local government meetings. Wausau Area Access Media (WAAM) records and produces City of Wausau, Marathon County, and Wausau School District meetings. WAAM also provides the local community a means of expression through access via television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

**RESPONSIBILITIES:**

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

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

**BUDGET:**



BUDGET SUMMARY									
	2020		2021		2022			2023	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted	
Personnel Services	\$ 44,492	\$ 31,387	\$ 46,088	\$ 46,088	\$ 43,465	\$ 41,634	\$ 41,634	\$ 41,634	
Contractual Services	1,678	2,423	12,200	12,200	12,200	12,200	12,200	12,200	
Supplies & Expense	823	2,445	2,210	2,210	2,210	2,285	2,285	2,285	
Fixed Charges	282	291	-	-	-	600	600	600	
Capital Outlay	15,223	2,906	17,000	17,000	17,000	15,195	15,195	15,195	
<b>Total Expenses</b>	<b>\$ 62,498</b>	<b>\$ 39,452</b>	<b>\$ 77,498</b>	<b>\$ 77,498</b>	<b>\$ 74,875</b>	<b>\$ 71,914</b>	<b>\$ 71,914</b>	<b>\$ 71,914</b>	
Licenses/Permits	\$ 57,000	\$ 57,000	\$ 70,788	\$ 70,788	\$ 57,000	\$ 57,000	\$ 57,000	\$ 57,000	
Miscellaneous	11,978	14,433	6,710	6,710	9,550	15,100	15,100	15,100	
Other Financing Sources	10,000	-	-	-	-	-	-	-	
<b>Total Revenues</b>	<b>\$ 78,978</b>	<b>\$ 71,433</b>	<b>\$ 77,498</b>	<b>\$ 77,498</b>	<b>\$ 66,550</b>	<b>\$ 72,100</b>	<b>\$ 72,100</b>	<b>\$ 72,100</b>	

**BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:**

The 2023 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:**

2022 Projected	\$52,211
2021	\$52,026
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
2023	\$71,914	(\$5,584)	-7.21%
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
2023	\$72,100	(\$5,398)	-6.97%
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

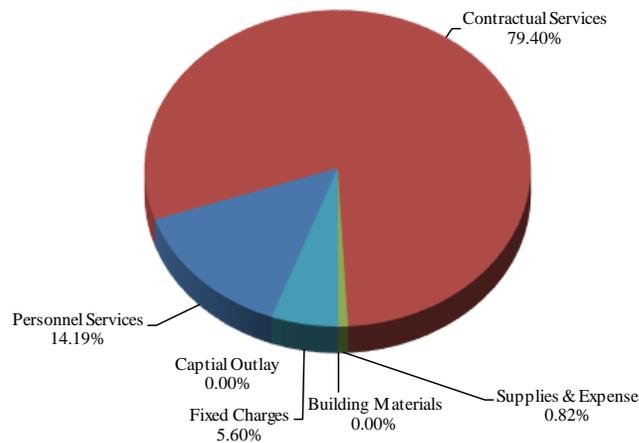
## MISSION:

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								
	2020		2022			2023		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 141,064	\$ 116,041	\$ 114,305	\$ 114,305	\$ 118,460	\$ 115,305	\$ 115,305	\$ 115,305
Contractual Services	696,191	654,083	636,010	636,010	634,100	645,238	645,238	645,238
Supplies & Expense	10,063	5,981	16,645	16,645	5,225	6,625	6,625	6,625
Building Materials	-	1,045	-	-	-	-	-	-
Fixed Charges	20	-	10,500	10,500	43,500	45,500	45,500	45,500
Capital Outlay	14,792	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>\$ 862,130</b>	<b>\$ 777,150</b>	<b>\$ 777,460</b>	<b>\$ 777,460</b>	<b>\$ 801,285</b>	<b>\$ 812,668</b>	<b>\$ 812,668</b>	<b>\$ 812,668</b>
Taxes	\$ 564,007	\$ 586,910	\$ 630,160	\$ 630,160	\$ 630,160	\$ 664,868	\$ 664,868	\$ 664,868
Intergovt Charges	147,100	147,733	147,000	147,000	147,289	147,000	147,000	147,000
Miscellaneous	300	753	300	300	835	800	800	800
Other Financing Sources	125,000	42,000	-	6,000	6,000	-	-	-
<b>Total Revenues</b>	<b>\$ 836,407</b>	<b>\$ 777,396</b>	<b>\$ 777,460</b>	<b>\$ 783,460</b>	<b>\$ 784,284</b>	<b>\$ 812,668</b>	<b>\$ 812,668</b>	<b>\$ 812,668</b>

**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:**

2022 Projected	(\$17,282)
2021	(\$17,282)
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
2023	\$812,668	\$35,208	4.53%
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%

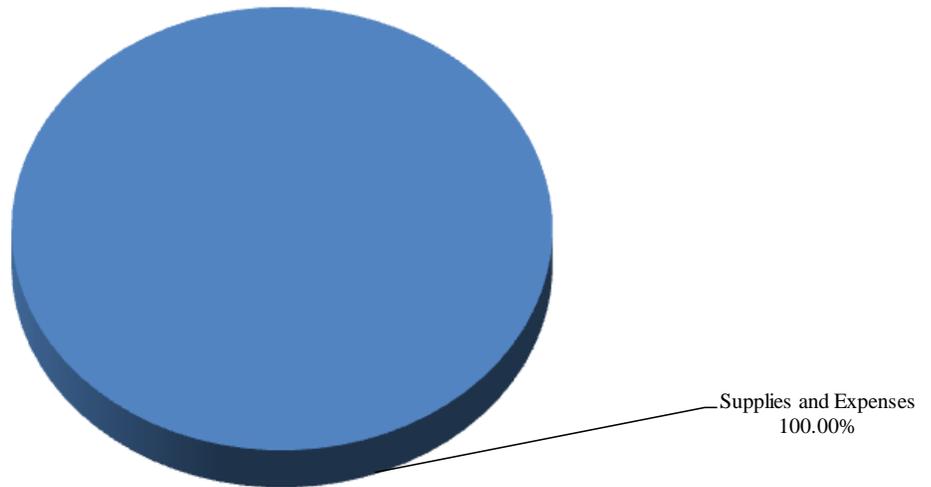
YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2023	\$147,800	\$500	0.34%
2022	\$147,300	(\$500)	-0.34%
2021	\$147,800	\$200	0.14%
2020	\$147,600	(\$300)	-0.20%
2019	\$147,900	(\$736)	-0.50%
2018	\$148,636	\$0	0.00%
2017	\$148,636	\$636	0.43%
2016	\$148,000	(\$300)	-0.20%
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:**



BUDGET SUMMARY								
	2020	2021	2022			2023		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommend	Adopted
Supplies and Expenses	\$ 10,543	\$ 1,471	\$ 11,000	\$ 11,000	\$ 29,407	\$ 11,000	\$ 11,000	\$ 11,000
Total Expenses	\$ 10,543	\$ 1,471	\$ 11,000	\$ 11,000	\$ 29,407	\$ 11,000	\$ 11,000	\$ 11,000
Intergvtl Grants & Aids	\$ 7,684	\$ -	\$ 11,000	\$ 11,000	\$ 29,407	\$ 11,000	\$ 11,000	\$ 11,000
Total Revenues	\$ 7,684	\$ -	\$ 11,000	\$ 11,000	\$ 29,407	\$ 11,000	\$ 11,000	\$ 11,000

**BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:**

Wisconsin state aids offset EMS related costs.

**FUND BALANCE HISTORY AND PROJECTIONS:**

2022 Projected	\$35,679
2021	\$35,679
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
2023	\$11,000	\$0	0.00%
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	

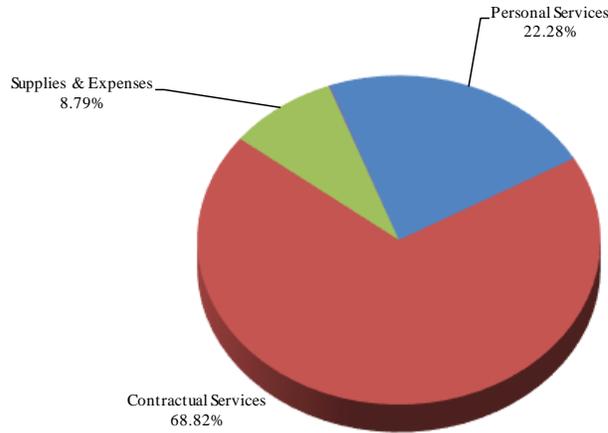
YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2023	\$11,000	\$0	0.00%
2022	\$11,000	\$500	4.76%
2021	\$10,500	\$500	5.00%
2020	\$10,000	\$600	6.38%
2019	\$9,400	\$0	0.00%
2018	\$9,400	\$400	4.44%
2017	\$9,000	\$0	0.00%
2016	\$9,000	\$0	80.00%
2015	\$5,000	new fund	

# 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										
	2020		2021		2022			2023		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted		
Personal Services	\$ 18,661	\$ 18,383	\$ 20,789	\$ 20,789	\$ 20,695	\$ 20,789	\$ 20,789	\$ 20,789		
Contractual Services	3,440	20,809	59,400	59,400	59,400	64,200	64,200	64,200		
Supplies & Expenses	4,514	8,295	5,100	5,100	4,900	8,200	8,200	8,200		
Building Materials	117	-	100	100	-	-	-	-		
<b>Total Expenses</b>	<b>\$ 26,732</b>	<b>\$ 47,487</b>	<b>\$ 85,389</b>	<b>\$ 85,389</b>	<b>\$ 84,995</b>	<b>\$ 93,189</b>	<b>\$ 93,189</b>	<b>\$ 93,189</b>		
Public Charges for Services	\$ 9,192	\$ 18,152	\$ 16,000	\$ 16,000	\$ 16,000	\$ 18,200	\$ 18,200	\$ 18,200		
Transfers From Other Funds	50,899	52,755	54,047	54,047	54,047	57,642	57,642	57,642		
<b>Total Revenues</b>	<b>\$ 60,091</b>	<b>\$ 70,907</b>	<b>\$ 70,047</b>	<b>\$ 70,047</b>	<b>\$ 70,047</b>	<b>\$ 75,842</b>	<b>\$ 75,842</b>	<b>\$ 75,842</b>		

**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:**

2022 Projected	\$192,622
2021	\$207,570
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
2023	\$93,189	\$7,800	9.14%
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		

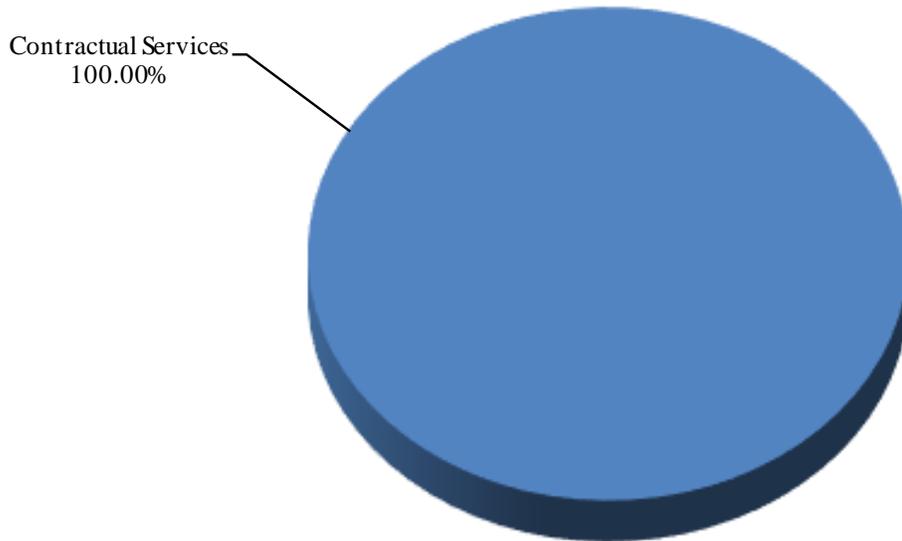
YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2023	\$75,842	\$5,795	8.27%
2022	\$70,047	\$1,292	1.88%
2021	\$68,755	\$18,755	37.51%
2020	\$50,000	(\$10,000)	-16.67%
2019	\$60,000	\$10,000	20.00%
2018	\$50,000	(\$19,500)	-28.06%
2017	\$69,500	\$9,500	15.83%
2016	\$60,000	\$25,000	29.86%
2015	\$35,000	\$83,719	
2014	new fund		

# AMERICAN RESCUE PLAN FUND

## RESPONSIBILITIES:

This Fund accounts for the receipt and disbursement of American Rescue Plan Funds. The City has established a formal application and evaluation process for these funds. The allocations for American Rescue Plan Funds are considered a multi-year budget. Any remaining funds at yearend will be carried over to the following budget year. The City is assessing each projects ability to disburse the funds within the ARPA guidelines to ensure 100% of the funds are utilized.

## BUDGET:



BUDGET SUMMARY									
	2020		2021		2022			2023	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted	
Personnel Services	\$ -	\$ -		\$ 911,000	\$ 36,000	\$ -	\$ -	\$ -	
Contractual Services		719		849,375	240,375	-	-	-	
Supplies & Expense	-	-		230,000	230,000	-	-	-	
Grants, Contributions and Other				1,161,856	246,856	-	-	-	
Capital Outlay	-	-	983,024	4,329,995	1,948,995	-	-	-	
<b>Total Expenses</b>	<b>\$ -</b>	<b>\$ 719</b>	<b>\$ 983,024</b>	<b>\$ 7,482,226</b>	<b>\$ 2,702,226</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Intergvtl Grants/Aids	\$ -	-	\$ 983,024	\$ 7,482,226	\$ 2,702,226	\$ -	\$ -	\$ -	
Miscellaneous	-	1,892	-	-	200,000	-	-	-	
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 1,892</b>	<b>\$ 983,024</b>	<b>\$ 7,482,226</b>	<b>\$ 2,902,226</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

# AMERICAN RESCUE PLAN FUND

## ARPA FUNDING

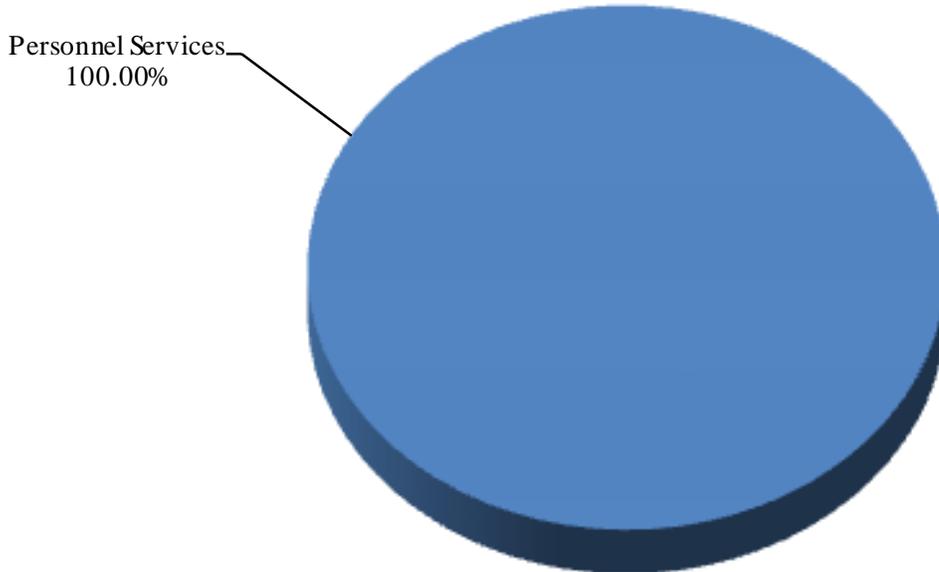
	1. Public Health	2. Negative Economic Impacts	3. Services to Disproportionately Impacted Communities	5. Infrastructure	6. Revenue Replacement: Government Services	Total
Landmark Project		\$ 350,000				\$ 350,000
2022 Budget:						
Public Access Server for Closed Caption			49,224			49,224
Internet Firewall Replacement					33,800	33,800
Core Switch Replacement					50,000	50,000
Financial ERP Software Replacement					850,000	850,000
2022 Resolutions						
Temporary Water Supplies					230,000	230,000
PFAS Pilot Study				240,375		240,375
LED Street Lighting Conversion					881,971	881,971
Skate Park		225,000				225,000
EEC Negative Economic Impact		84,100				84,100
CCITC - Fiber Connection Project					140,000	140,000
Community Outreach Specialist Position		140,000				140,000
FireFighter Positions		771,000				771,000
Wastewater Treatment Screening Improvement Project				800,000		800,000
Abel Stormwater Liftstation				800,000		800,000
Community Partners Campus Facility Project			162,756			162,756
Catholic Charities		540,000				540,000
Infill New Construction		600,000				600,000
Affordable Rental Units		500,000				500,000
Homebuyer Education Counseling and Closing Assistance		34,000				34,000
Obligated	\$ -	\$ 3,244,100	\$ 211,980	\$ 1,840,375	\$ 2,185,771	\$ 7,482,226
<b>CITY ALLOCATION</b>					<b>10,000,000</b>	<b>\$ 15,586,461</b>
<b>AVAILABLE - UNENCUMBERED</b>					<b>7,814,229</b>	<b>\$ 8,104,235</b>

# SAFER GRANT FUND

**RESPONSIBILITIES:**

This Fund accounts for the receipt and disbursement of SAFER Grant Funds. The Staffing for Adequate Fire and Emergency Response (SAFER) Grant program is administered by FEMA. The grant program is highly competitive. The program funds increased FTE in the Fire Department for a three year period.

**BUDGET:**

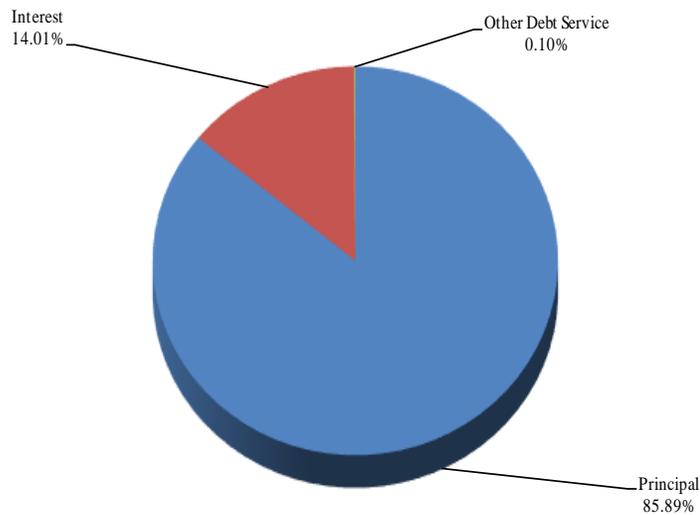


BUDGET SUMMARY									
	2020		2021		2022			2023	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Recommended	Adopted	
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,054,921	\$ 1,054,921	\$ 1,054,921	
Total Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,054,921	\$ 1,054,921	\$ 1,054,921	
Intergvtl Grants & Aids	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,054,921	\$ 1,054,921	\$ 1,054,921	
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,054,921	\$ 1,054,921	\$ 1,054,921	

# 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								
	2020	2021	2022			2023		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Principal	\$ 16,780,120	\$ 20,158,080	\$ 10,465,000	\$ 10,465,000	\$ 10,465,000	\$ 9,720,625	\$ 9,720,625	\$ 10,040,000
Interest	2,267,674	2,062,842	1,810,959	1,810,959	1,813,163	1,833,442	1,833,442	1,637,476
Other Debt Service	40,209	37,259	10,000	10,000	12,200	12,200	12,200	12,200
<b>Total Expenses</b>	<b>\$ 19,088,003</b>	<b>\$ 22,258,181</b>	<b>\$ 12,285,959</b>	<b>\$ 12,285,959</b>	<b>\$ 12,290,363</b>	<b>\$ 11,566,267</b>	<b>\$ 11,566,267</b>	<b>\$ 11,689,676</b>
Taxes	\$ 4,123,000	\$ 4,123,000	\$ 4,123,000	\$ 4,123,000	\$ 4,123,000	\$ 4,198,000	\$ 4,198,000	\$ 4,198,000
Miscellaneous Revenue	1,370	111	125	125	800	1,500	1,500	1,500
Premium on Debt Issued	165,291	193,591	-	-	-	-	-	-
Transfers from Other Funds	14,287,451	18,076,874	7,950,082	7,950,082	7,952,161	7,306,929	7,306,929	7,306,929
<b>Total Revenues</b>	<b>\$ 18,577,112</b>	<b>\$ 22,393,576</b>	<b>\$ 12,073,207</b>	<b>\$ 12,073,207</b>	<b>\$ 12,075,961</b>	<b>\$ 11,506,429</b>	<b>\$ 11,506,429</b>	<b>\$ 11,506,429</b>

**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

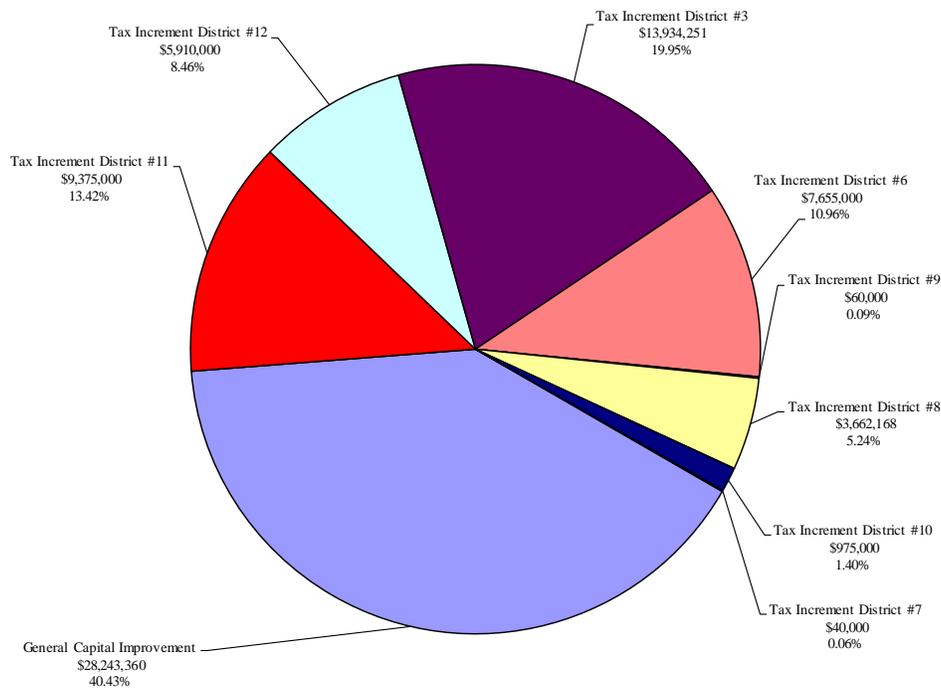
## DEBT SERVICE FUND

steady at \$4.1 million. The Fire Station combined with the increased 2022 issuance increased the 2023 levy requirements by \$75,000 and another \$50,000 in 2024.

### ANNUAL RETIREMENT OF EXISTING- GENERAL OBLIGATION DEBT:

Year	Existing General Obligation Debt Secured by Taxes			Projected 2022 A Issued			Projected Total 12/31/2022		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2023	9,790,000	1,485,899	11,275,899	250,000	151,575	401,575	10,040,000	1,637,474	11,677,474
2024	9,455,000	1,237,773	10,692,773	215,000	158,575	373,575	9,670,000	1,396,348	11,066,348
2025	9,195,000	1,006,118	10,201,118	380,000	143,700	523,700	9,575,000	1,149,818	10,724,818
2026	7,419,779	830,238	8,250,017	390,000	124,450	514,450	7,809,779	954,688	8,764,467
2027	5,190,000	654,026	5,844,026	400,000	104,700	504,700	5,590,000	758,726	6,348,726
2028	5,010,000	530,629	5,540,629	410,000	84,450	494,450	5,420,000	615,079	6,035,079
2029	4,860,000	414,673	5,274,673	420,000	63,700	483,700	5,280,000	478,373	5,758,373
2030	4,275,000	308,226	4,583,226	435,000	44,500	479,500	4,710,000	352,726	5,062,726
2031	3,225,000	221,238	3,446,238	445,000	26,900	471,900	3,670,000	248,138	3,918,138
2032	1,575,000	165,849	1,740,849	450,000	9,000	459,000	2,025,000	174,849	2,199,849
2033	1,560,000	128,900	1,688,900				1,560,000	128,900	1,688,900
2034	1,430,000	93,798	1,523,798				1,430,000	93,798	1,523,798
2035	1,455,000	59,916	1,514,916				1,455,000	59,916	1,514,916
2036	790,000	32,745	822,745				790,000	32,745	822,745
2037	270,000	19,113	289,113				270,000	19,113	289,113
2038	280,000	11,550	291,550				280,000	11,550	291,550
2039	280,000	3,850	283,850				280,000	3,850	283,850
	\$ 66,059,779	\$ 7,204,541	\$ 73,264,320	\$ 3,795,000	\$ 911,550	\$ 4,706,550	\$ 69,854,779	\$ 8,116,091	\$ 77,970,870

### EXISTING DEBT BY PURPOSE:



**COMPUTATION OF DEBT LIMIT:**

	December 31, 2021	December 31, 2022
Equalized Valuation	\$ 3,265,016,200	\$ 3,680,737,900
	5%	5%
Total Allowable Debt	\$163,250,810	\$184,036,895
Outstanding GO Debt	\$ 76,524,779	\$ 69,854,779
Legal Debt Margin	\$86,726,031	\$114,182,116
Debt Utilized	46.88%	37.96%

\*2022 IS AN ESTIMATE

**BUDGETARY HISTORY:**

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2023	\$11,689,676	(\$596,283)	-4.85%
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%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2023	\$7,308,429	(\$641,778)	-8.07%
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%

YEAR	TAX LEVY	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2023	\$4,198,000	\$75,000	1.82%
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%

**ANNUAL RETIREMENT OF EXISTING-SEWER REVENUE BOND DEBT:**

The Clean Water Fund Loan included in the total debt outstanding is presented pursuant to the closing documents. Debt proceeds are drawn as construction draws are presented by the contractor and approved. The actual retirement will vary. This debt will be retired through sewer user fees.

Dated Amount	Sewerage System Revenue Bonds Series 2017D		Sewerage System Revenue Bonds Series 2019C		Sewer Rev Bonds Series 2020 (CWFL)		Projected total 12/31/2022		
	12/05/2017 \$6,225,000		10/01/2019 \$6,530,000		06/24/2020 \$89,923,286				
Calendar Year Ending	Principal	Interest	Principal	Interest	Principal	Interest	Total Principal	Total Interest	Total
2023	580,000	121,400	280,000	161,125	2,473,069	1,658,442	3,333,069	1,940,967	5,274,036
2024	605,000	97,700	285,000	149,825	2,519,316	1,611,763	3,409,316	1,859,288	5,268,604
2025	630,000	73,000	290,000	138,325	2,566,427	1,564,212	3,486,427	1,775,537	5,261,964
2026	595,000	48,500	295,000	126,625	2,614,419	1,515,771	3,504,419	1,690,896	5,195,315
2027	90,000	34,800	300,000	114,725	2,663,309	1,466,424	3,053,309	1,615,949	4,669,258
2028	100,000	31,500	305,000	104,150	2,713,112	1,416,155	3,118,112	1,551,805	4,669,917
2029	100,000	28,500	315,000	94,850	2,763,848	1,364,945	3,178,848	1,488,295	4,667,143
2030	100,000	25,500	320,000	86,925	2,815,532	1,312,778	3,235,532	1,425,203	4,660,735
2031	100,000	22,500	330,000	80,219	2,868,182	1,259,635	3,298,182	1,362,354	4,660,536
2032	110,000	19,350	340,000	72,888	2,921,817	1,205,499	3,371,817	1,297,737	4,669,554
2033	110,000	16,050	345,000	65,181	2,976,455	1,150,350	3,431,455	1,231,581	4,663,036
2034	110,000	12,750	360,000	56,800	3,032,115	1,094,170	3,502,115	1,163,720	4,665,835
2035	120,000	9,300	370,000	47,675	3,088,815	1,036,939	3,578,815	1,093,914	4,672,729
2036	120,000	5,625	380,000	38,300	3,146,576	978,638	3,646,576	1,022,563	4,669,139
2037	120,000	1,875	395,000	28,119	3,205,417	919,247	3,720,417	949,241	4,669,658
2038			405,000	17,119	3,265,358	858,745	3,670,358	875,864	4,546,222
2039			420,000	5,775	3,326,421	797,112	3,746,421	802,887	4,549,308
2040					3,388,625	734,326	3,388,625	734,326	4,122,951
2041					3,451,992	670,367	3,451,992	670,367	4,122,359
2042					3,516,544	605,211	3,516,544	605,211	4,121,755
2043					3,582,304	538,837	3,582,304	538,837	4,121,141
2044					3,649,293	471,221	3,649,293	471,221	4,120,514
2045					3,717,534	402,341	3,717,534	402,341	4,119,875
2046					3,787,052	332,173	3,787,052	332,173	4,119,225
2047					3,857,870	260,693	3,857,870	260,693	4,118,563
2048					3,930,012	187,877	3,930,012	187,877	4,117,889
2049					4,003,504	113,698	4,003,504	113,698	4,117,202
2050					4,078,369	38,133	4,078,369	38,133	4,116,502
	3,590,000	548,350	5,735,000	1,388,625	89,923,286	25,565,702	99,248,286	27,502,677	126,750,964

**ANNUAL RETIREMENT OF EXISTING-WATER REVENUE BOND DEBT:**

The Safe Drinking Water Fund Loan included in the total debt outstanding is presented pursuant to the closing documents. Debt proceeds are drawn as construction draws are presented by the contractor and approved. The actual retirement will vary. This debt will be retired through sewer user fees.

Dated Amount	Water System Revenue Bonds Series 2017C		Water System Revenue Bonds Series 2019D		Water Rev Bonds Series 2020 (SDWFL)		Projected total 12/31/2022		
	12/05/2017 \$4,815,000		10/01/2019 \$2,695,000		06/24/2020 \$44,756,287				
Calendar Year Ending	Principal	Interest	Principal	Interest	Principal	Interest	Total Principal	Total Interest	Total
2023	385,000	102,175	115,000	66,431	2,135,003	768,923	2,635,003	937,529	3,572,532
2024	405,000	86,375	115,000	61,831	2,172,579	731,016	2,692,579	879,222	3,571,801
2025	420,000	69,875	120,000	57,131	2,210,817	692,442	2,750,817	819,448	3,570,265
2026	435,000	52,775	120,000	52,331	2,249,727	653,189	2,804,727	758,295	3,563,022
2027	110,000	41,875	125,000	47,431	2,289,322	613,246	2,524,322	702,552	3,226,874
2028	110,000	38,025	125,000	43,056	2,329,614	572,599	2,564,614	653,680	3,218,294
2029	120,000	34,575	130,000	39,231	2,370,615	531,237	2,620,615	605,043	3,225,658
2030	120,000	30,975	130,000	35,981	2,412,338	489,147	2,662,338	556,103	3,218,441
2031	120,000	27,375	135,000	33,247	2,454,795	446,316	2,709,795	506,938	3,216,733
2032	130,000	23,625	140,000	30,238	2,498,000	402,732	2,768,000	456,595	3,224,595
2033	130,000	19,725	145,000	27,031	2,541,965	358,380	2,816,965	405,136	3,222,101
2034	140,000	15,675	150,000	23,525	2,586,703	313,248	2,876,703	352,448	3,229,151
2035	140,000	11,475	150,000	19,775	2,632,229	267,321	2,922,229	298,571	3,220,800
2036	150,000	7,031	155,000	15,963	2,678,556	220,586	2,983,556	243,580	3,227,136
2037	150,000	2,344	165,000	11,756	2,725,699	173,029	3,040,699	187,129	3,227,828
2038			170,000	7,150	2,773,671	124,634	2,943,671	131,784	3,075,455
2039			175,000	2,406	2,822,488	75,388	2,997,488	77,794	3,075,282
2040					2,872,164	25,275	2,872,164	25,275	2,897,439
	3,065,000	563,900	2,365,000	574,516	44,756,287	7,458,708	50,186,287	8,597,124	58,783,409

**CONSOLIDATED EXPENDITURES AND REVENUES - CAPITAL PROJECTS FUNDS  
2023 BUDGET**

	CAPITAL PROJECTS FUND	CENTRAL CAPITAL PURCHASING FUND	TID #3 FUND	TID #6 FUND
CONTRACTUAL SERVICES	-	-	5,150	4,150
SUPPLIES & EXPENSE	-	-	-	-
DEBT SERVICE	90,700	-	-	-
GRANTS, CONTRIBUTIONS & OTHER	-	-	-	-
CAPITAL OUTLAY	9,372,790	653,000	-	-
OTHER FINANCING USES	-	-	1,890,248	2,799,375
<b>TOTAL</b>	<b>\$ 9,463,490</b>	<b>\$ 653,000</b>	<b>\$ 1,895,398</b>	<b>\$ 2,803,525</b>
GENERAL PROPERTY TAXES	495,000	597,054	-	-
OTHER TAXES	-	-	3,748,093	4,161,525
INTERGOVERNMENTAL GRANTS & AID	4,282,924	-	230,000	-
PUBLIC CHARGES FOR SERVICES	210,960	-	-	-
MISCELLANEOUS REVENUE	-	-	309,701	16,024
OTHER FINANCING SOURCES	4,474,606	-	-	-
<b>TOTAL</b>	<b>\$ 9,463,490</b>	<b>\$ 597,054</b>	<b>\$ 4,287,794</b>	<b>\$ 4,177,549</b>

TID #7 FUND	TID #8 FUND	TID #9 FUND	TID #10 FUND	TID #11 FUND	TID #12 FUND	TOTAL
4,000	65,150	2,150	15,150	35,150	70,150	201,050
-	-	-	-	-	-	-
-	-	-	-	-	-	90,700
-	304,619	-	-	660,000	2,242,219	3,206,838
-	2,150,000	-	300,000	350,000	3,520,000	16,345,790
1,877,684	688,254	60,885	141,029	912,163	774,375	9,144,013
\$ 1,881,684	\$ 3,208,023	\$ 63,035	\$ 456,179	\$ 1,957,313	\$ 6,606,744	\$ 28,988,391
-	-	-	-	-	-	-
-	-	-	-	-	-	1,092,054
1,881,684	1,057,880	25,606	518,685	1,807,352	407,970	13,608,795
-	-	-	-	-	-	4,512,924
-	-	-	-	-	-	210,960
-	14,153	26,008	-	200	-	366,086
-	2,150,000	-	-	-	5,437,084	12,061,690
\$ 1,881,684	\$ 3,222,033	\$ 51,614	\$ 518,685	\$ 1,807,552	\$ 5,845,054	\$ 31,852,509

# CAPITAL PROJECTS FUND

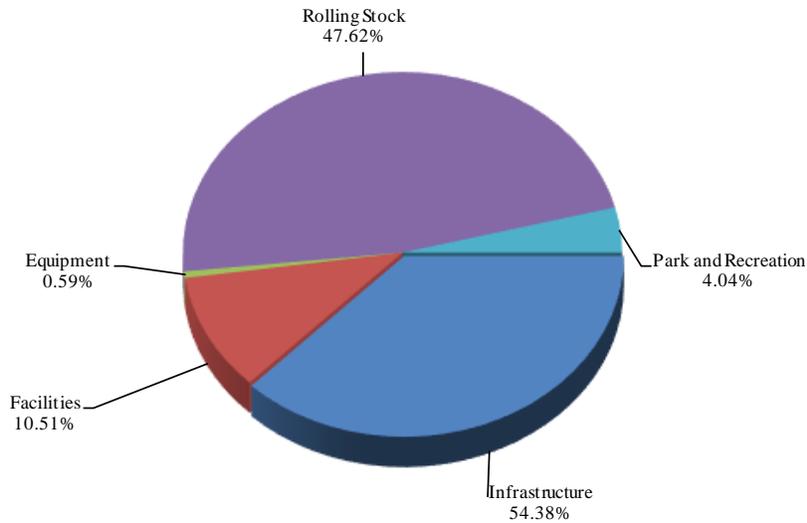
**MISSION:**

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								
	2020		2022			2023		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Contractual Services	\$ 2,200	\$ 24,829	\$ 65,000	\$ 65,000	\$ 33,000	\$ -	-	\$ -
Debt Service	23,610	29,829	-	-	95,900	90,700	90,700	90,700
Capital Outlay	5,622,458	4,844,344	8,596,740	13,496,394	8,707,809	-	-	-
Other Financing Uses	-	-	-	-	-	34,314,413	9,372,790	\$ 9,372,790
<b>Total Expenses</b>	<b>\$ 5,648,268</b>	<b>\$ 4,899,002</b>	<b>\$ 8,661,740</b>	<b>\$ 13,561,394</b>	<b>\$ 8,836,709</b>	<b>\$ 34,405,113</b>	<b>\$ 9,463,490</b>	<b>\$ 9,463,490</b>
Taxes	\$ 446,865	\$ 493,699	\$ 994,708	\$ 994,708	\$ 994,708	\$ 500,000	\$ 495,000	\$ 495,000
Intergovtl Grants/Aids	119,192	83,478	2,361,472	6,141,257	2,922,425	7,082,924	4,282,924	4,282,924
Public Charges	260,671	247,984	144,590	144,590	251,000	173,460	210,960	210,960
Intergovtl Charges	-	-	-	-	-	-	-	-
Miscellaneous	161,629	38,732	-	-	11,625	-	-	-
Other Financing Sources	3,634,355	3,715,000	5,160,970	5,080,321	3,926,539	5,271,406	4,474,606	4,474,606
<b>Total Revenues</b>	<b>\$ 4,622,712</b>	<b>\$ 4,578,893</b>	<b>\$ 8,661,740</b>	<b>\$ 12,360,876</b>	<b>\$ 8,106,297</b>	<b>\$ 13,027,790</b>	<b>\$ 9,463,490</b>	<b>\$ 9,463,490</b>

**CAPITAL PROJECTS FUND**

**CITY OF WAUSAU  
2023 CAPITAL PROGRAM BY FUNDING SOURCE**

PROJECT DESCRIPTION	DEPT	Project	Local Funds	Grants	Internal Service	2024	TID District	GO CIP
		Costs			Funds	Debt Issue	GO Notes	Notes/Bonds
<b>Infrastructure</b>								
WIS DOT Projects	DPW	\$ 753,500					\$ 275,000	\$ 478,500
Street Improvements	DPW	5,824,300					4,450,000	1,374,300
Asphalt Overlay	DPW	375,000						375,000
Sidewalk Projects	DPW	150,000						150,000
Storm Sewer	DPW	903,500					150,000	753,500
Other Capital Improvements	DPW	1,130,000					770,000	360,000
Total Infrastructure		\$ 9,136,300	\$ -	\$ -	\$ -	\$ -	\$ 5,645,000	\$ 3,491,300
<b>Facilities</b>								
Fire Station 3 Improvements	Fire	\$ 75,000	\$ 75,000					
Pavement Rehabilitation Design and Engineering	Airport	750,000	37,500	712,500				
DPW Garage Door Replacement	DPW	30,000	30,000					
Parking Improvements	DPW	300,000					300,000	
City Hall Veneer and Concrete Repairs	Facilities	130,000	130,000					
Total Facilities		\$ 1,285,000	\$ 272,500	\$ 712,500	\$ -	\$ -	\$ 300,000	\$ -
<b>Equipment and Technology</b>								
GIS Oblique Imagery Update	CCITC	\$ 55,000	\$ 55,000					
Total Equipment		\$ 55,000	\$ 55,000	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Rolling Stock</b>								
Bus Replacement	Transit	\$ 4,463,030		\$ 3,570,424		\$ 892,606		
Motor Pool	DPW	4,192,421			1,992,421			2,200,000
Park Rolling Stock	Parks	173,460	173,460					
Total Rolling Stock		\$ 8,828,911	\$ 173,460	\$ 3,570,424	\$ 1,992,421	\$ 892,606	\$ -	\$ 2,200,000
<b>Park and Recreation Areas</b>								
Oak Island Restroom Renovations	Parks	\$ 205,000	\$ 205,000					
Total Parks/Recreation		\$ 205,000	\$ 205,000	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL CAPITAL COSTS</b>		<b>\$19,510,211</b>	<b>\$ 705,960</b>	<b>\$ 4,282,924</b>	<b>\$ 1,992,421</b>	<b>\$ 892,606</b>	<b>\$ 5,945,000</b>	<b>\$ 5,691,300</b>

**CAPITAL PROJECTS FUND**

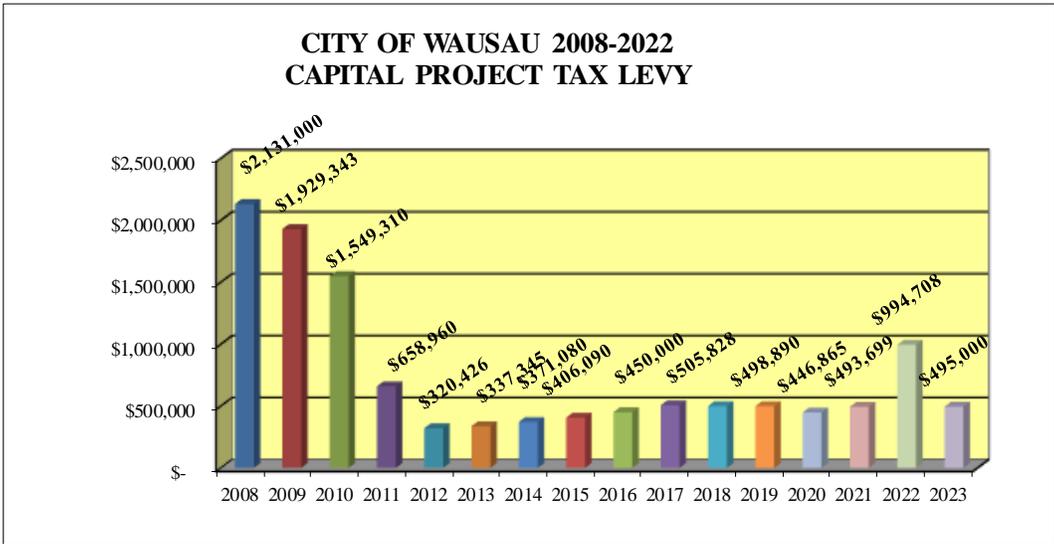
**CITY OF WAUSAU CAPITAL BUDGET  
DETAIL ANALYSIS OF 2023 INFRASTRUCTURE PROJECTS**

ACCT NO.	SPECIAL FUNDING SOURCE	TOTAL REQUEST	Special Funding	2023 BUDGET
<b>DOT PROJECTS</b>				
	Stewart Ave, 48th Ave to 72nd Ave design	TID #10	\$ 125,000	125,000 \$ -
	Stewart Ave, 48th Ave to 72nd Ave real estate	TID #10	\$ 150,000	150,000 \$ -
	18th Street, WIS 52 to Sell Street		\$ 220,000	\$ 220,000
	W Wausau Ave, 10th to Stevens, STP Urban - Design		\$ 200,000	\$ 200,000
	East Wausau Ave, 6th St to 18th St Design		\$ 58,500	\$ 58,500
	<b>TOTAL DOT PROJECTS</b>		<u>\$ 753,500</u>	<u>\$ 275,000 \$ 478,500</u>
<b>STREET IMPROVEMENTS</b> 150 232098230				
	Henrietta Street, Bellis St to 13th St		\$ 566,500	\$ 566,500
	North 10th Ave, Oak St to W. Wausau Ave		\$ 618,000	\$ 618,000
	Grant Street, 6th St to 7th St		\$ 164,800	\$ 164,800
	North 17th Ave, Stewart Ave to Elm St **	TID #8	\$ 1,230,000	1,230,000 \$ -
	Mall Improvements	TID #12	\$ 3,220,000	3,220,000
	<b>TOTAL STREET IMPROVEMENTS</b>		<u>\$ 5,799,300</u>	<u>\$ 4,450,000 \$ 1,349,300</u>
** Total cost \$1.6 million, \$400,000 MSID Grant applied for				
<b>BOULEVARD TREES &amp; LANDSCAPING</b> 150 232098237				
	For 2022 project streets and subdivisions		\$ 25,000	\$ 25,000
			<u>\$ 25,000</u>	<u>\$ - \$ 25,000</u>
<b>ASPHALT OVERLAY AND ALLEY PAVING</b>				
	Asphalt Paving 150 232698230		\$ 350,000	\$ 350,000
	Alley Paving 150 232698236		\$ 25,000	\$ 25,000
	<b>TOTAL ASPHALT OVERLAY AND ALLEY PAVING</b>		<u>\$ 375,000</u>	<u>\$ - \$ 375,000</u>
<b>SIDEWALKS</b>				
	Annual Sidewalk Replacement Contract 150 233098240		\$ 150,000	\$ 150,000
	<b>TOTAL SIDEWALKS</b>		<u>\$ 150,000</u>	<u>\$ - \$ 150,000</u>
<b>OTHER PROFESSIONAL SERVICES</b> 150 236592190				
	Unanticipated Engineering Studies CO balance		\$ 25,000	- 25,000
	<b>TOTAL OTHER PROFESSIONAL SERVICES</b>		<u>\$ 25,000</u>	<u>\$ - \$ 25,000</u>
<b>STORMSEWER</b> 150 236198250				
	Henrietta Street, Bellis St to 13th St		\$ 170,000	\$ 170,000
	North 10th Ave, Oak St to W. Wausau Ave		\$ 410,000	\$ 410,000
	North 17th Ave, Stewart Ave to Elm St	TID #8	\$ 150,000	150,000 \$ -
	Consultant Design and Study Fees		\$ 10,000	\$ 10,000
	BMP Construction/Modification, Testing		\$ 5,000	\$ 5,000
	Maintenance of Stormwater BMP's		\$ 20,000	\$ 20,000
	Stormwater Coalition Membership		\$ 2,500	\$ 2,500
	Other Costs - DNR fees, Outreach Program, Training		\$ 11,000	\$ 11,000
	WDNR Stormwater Pond Conversion - Design ***		\$ 125,000	\$ 125,000
	<b>TOTAL STORM SEWER</b>		<u>\$ 903,500</u>	<u>\$ 150,000 \$ 753,500</u>
***Funds to be reimbursed through DNR grant.				

**CAPITAL PROJECTS FUND**

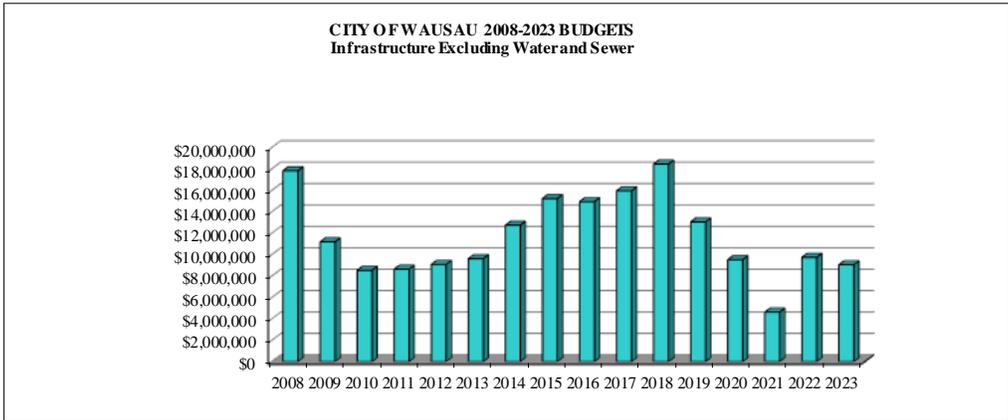
**CITY OF WAUSAU CAPITAL BUDGET  
DETAIL ANALYSIS OF 2023 INFRASTRUCTURE PROJECTS**

ACCT NO.	SPECIAL FUNDING SOURCE	TOTAL REQUEST	Special Funding	2023 BUDGET
<b>OTHER CAPITAL EXPENDITURES</b> 150 236598290				
	Concrete Pavement Repairs (joints/cracks)	TID #8	\$ 650,000	350,000 \$ 300,000
	Pavement Markings		\$ 60,000	\$ 60,000
<b>TOTAL OTHER CAPITAL REPAIRS</b>			<b>\$ 710,000</b>	<b>\$ 350,000 \$ 360,000</b>
<b>PARKING RAMP CAPITAL EXPENDITURES</b> 150 237598437				
	Penney's Ramp Repair Project		\$ 300,000	\$ 300,000
	McClellan Ramp Repairs		\$ -	\$ -
<b>TOTAL RAMP CAPITAL EXPENDITURES</b>			<b>\$ 300,000</b>	<b>\$ - \$ 300,000</b>
<b>WATERMAINS</b>				
	Henrietta Street, Bellis St to 13th St	Utility	\$ 320,000	\$ 320,000 \$ -
	North 10th Ave, Oak St to W. Wausau Ave	Utility	\$ 420,000	\$ 420,000 \$ -
	Grant Street, 6th St to 7th St	Utility	\$ 100,000	\$ 100,000 \$ -
	North 17th Ave, Stewart Ave to Elm St	TID #8	\$ 220,000	\$ 220,000 \$ -
<b>TOTAL WATER MAINS</b>			<b>\$ 1,060,000</b>	<b>\$ 1,060,000 \$ -</b>
<b>SANITARY SEWER</b>				
	Henrietta Street, Bellis St to 13th St	Utility	\$ 200,000	\$ 200,000 \$ -
	North 10th Ave, Oak St to W. Wausau Ave	Utility	\$ 320,000	\$ 320,000 \$ -
	Grant Street, 6th St to 7th St	Utility	\$ 85,000	\$ 85,000 \$ -
	Able Lift Station	ARPA	\$ 800,000	\$ 800,000
	North 17th Ave, Stewart Ave to Elm St	TID #8	\$ 200,000	\$ 200,000 \$ -
<b>TOTAL SANITARY SEWER</b>			<b>\$ 1,605,000</b>	<b>\$ 1,605,000 \$ -</b>
<b>GRAND TOTAL</b>			<b>\$ 11,706,300</b>	<b>\$ 7,890,000 \$ 3,816,300</b>



The levy allocated to Capital Projects is \$495,000. This is a decline from 2022 because of a one-time allocation. This allocation was 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 2023. 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 1<sup>st</sup> Avenue and the new Fire Station.



**CAPITAL PROJECTS FUND**

**BUDGETARY HISTORY:**

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2023	\$9,463,490	\$801,750	9.26%
2022	\$8,661,740	\$4,366,241	101.65%
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
2023	\$8,968,490	\$1,301,458	16.98%
2022	\$7,667,032	\$3,865,232	101.67%
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%

**DEFERRED PROJECTS:**

Maintenance Facility Phase II Construction	DPW-Streets	\$16,000,000
Westside Riverfront Redev Property	Comm Dev	\$2,500,000
Leaf Vac Truck	DPW-MotorPool	\$270,000
Fire 3 Roof Replacement	DPW-FacMaint	\$50,000
Sylvan Hill Parking Lot Reconstruction	Parks	\$163,000
Memorial Park Seawall Replacement	Parks	\$150,000
Playground Replacement Yr. 1	Parks	\$100,000
Department-Wide Sit-Stand Configuration	Police	\$50,000
Riverside Park Parking Lot Reconstruction	Parks	\$110,000
Council Chambers Video & Room Upgrades	CCIT	\$168,000
Public Safety Building Flat Roof Replacement	DPW-FacMaint	\$100,000
Automated License Plate Readers Contracted Service	Police	\$257,000
Land Acquisition Station 1 Replacement	Fire	\$815,000
Central Fire Skylight Replacement	DPW-FacMaint	\$30,000
RC Mower	DPW-MotorPool	\$70,000
Tennis Court Renovation Yr. 1	Parks	\$125,000
City Hall Window Shutter Repairs	DPW-FacMaint	\$25,000
City Council Device Refresh	CCIT	\$10,400
05/23 Runway Reconstruction/Signage/LED Updates	Arprt	\$2,000,000
Taxiway Rehab, Signage & Light LED Retrofit	Arprt	\$1,500,000
Concrete & Asphalt Apron Rehab/Reconstruction	Arprt	\$750,000
WPD Shooting Range/Training Facility Yr. 1	Police	\$75,000

# CENTRAL CAPITAL PURCHASING FUND

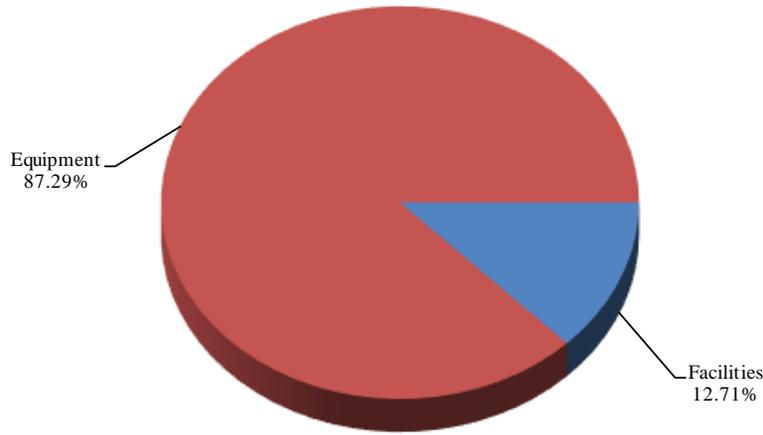
**MISSION:**

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									
	2020	2021	2022			2023			
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted	
Capital Outlay	\$ 503,975	\$ 434,136	\$ 597,054	\$ 878,110	\$ 733,524	\$ 653,000	\$ 653,000	\$ 653,000	
<b>Total Expenses</b>	<b>\$ 503,975</b>	<b>\$ 434,136</b>	<b>\$ 597,054</b>	<b>\$ 878,110</b>	<b>\$ 733,524</b>	<b>\$ 653,000</b>	<b>\$ 653,000</b>	<b>\$ 653,000</b>	
Taxes	\$ 475,000	\$ 552,404	\$ 597,054	\$ 597,054	\$ 597,054	\$ 597,054	\$ 597,054	\$ 597,054	
Intergovtl Grants/Aids	-	3,605	-	-	-	-	-	-	
Miscellaneous	-	9,361	-	-	-	-	-	-	
Other Financing Sources	68,000	-	-	-	-	-	-	-	
<b>Total Revenues</b>	<b>\$ 543,000</b>	<b>\$ 565,370</b>	<b>\$ 597,054</b>	<b>\$ 597,054</b>	<b>\$ 597,054</b>	<b>\$ 597,054</b>	<b>\$ 597,054</b>	<b>\$ 597,054</b>	

**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. 2023 CCITC increase is related to an ongoing security incident monitoring subscription.

### BUDGET BY DEPARTMENT:

	2023	2022	2021	2020	2019
General Government	\$ 78,000	\$ 78,000	\$ 55,000	\$ 55,000	\$ 27,000
CCITC	195,000	151,000	151,000	151,000	151,000
Police	185,000	173,054	161,404	119,500	109,482
Fire	55,000	55,000	55,000	55,000	34,000
Transportation	30,000	30,000	20,000	-	-
Parks	110,000	110,000	110,000	110,000	105,000
	<u>\$ 653,000</u>	<u>\$ 597,054</u>	<u>\$ 552,404</u>	<u>\$ 490,500</u>	<u>\$ 426,482</u>

### BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2023	\$653,000	\$55,946	9.37%
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
2023	\$0	\$0	0.00%
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

## MISSION:

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

## RESPONSIBILITIES:

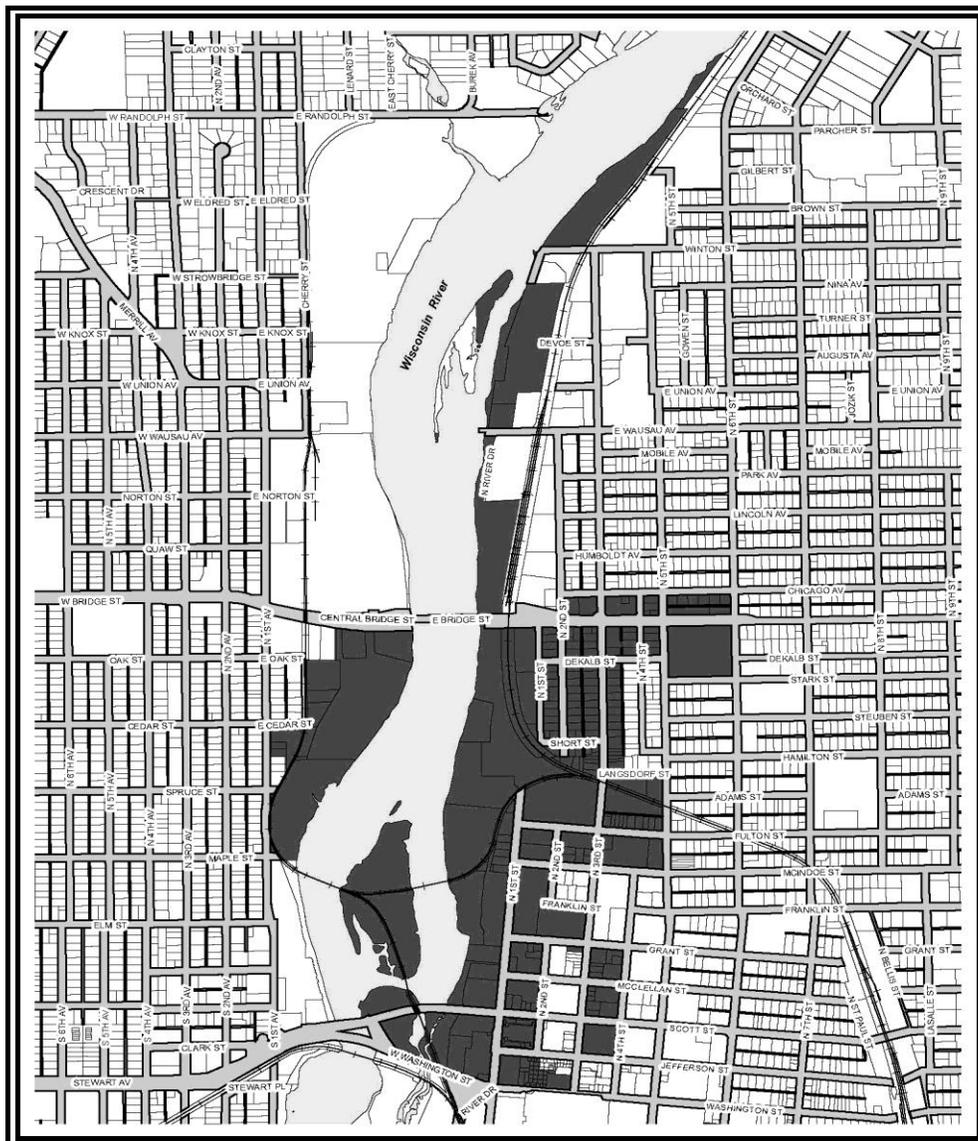
This fund accounts for the receipt of district increment, and other program income generated from the project. These funds are applied to capital costs and debt service.

## DISTRICT FACTS:

Creation Date: September 1, 1994

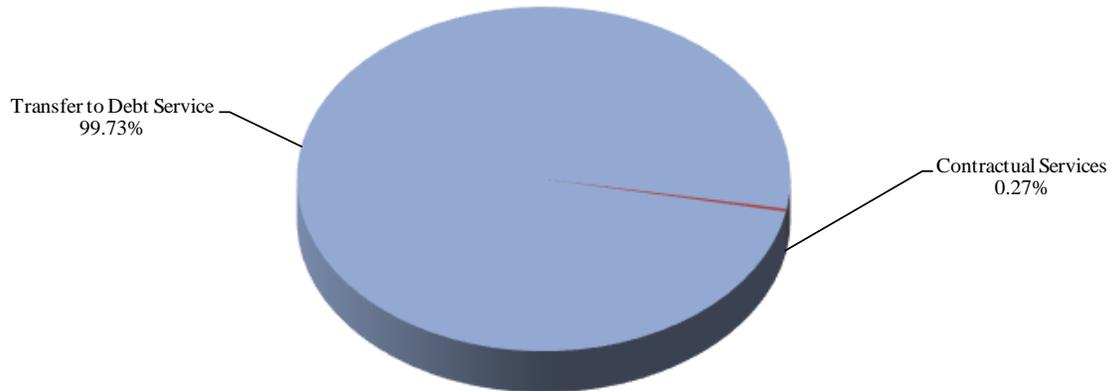
Last Date Project Costs Incurred: September 1, 2026

Mandated Final Dissolution Date: September 1, 2031



## TAX INCREMENT DISTRICT NUMBER THREE FUND

### BUDGET:



BUDGET SUMMARY								
	2020	2021	2022			2023		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Contractual Services	\$ 39,475	\$ 12,476	\$ 5,150	\$ 52,070	\$ 55,150	\$ 5,150	\$ 5,150	\$ 5,150
Supplies and Expense	103,609	11,583	30,000	30,000	15,000	-	-	-
Debt Service	19,755	-	-	-	-	-	-	-
Grants, Contributions & Donations	-	-	-	-	-	-	-	-
Capital Outlay	3,142,590	-	-	-	-	-	-	-
Transfer to Debt Service	4,502,699	2,680,994	2,977,785	2,977,785	2,979,989	1,890,248	1,890,248	1,890,248
<b>Total Expenses</b>	<b>\$ 7,808,128</b>	<b>\$ 2,705,053</b>	<b>\$ 3,012,935</b>	<b>\$ 3,059,855</b>	<b>\$ 3,050,139</b>	<b>\$ 1,895,398</b>	<b>\$ 1,895,398</b>	<b>1,895,398</b>
Tax Increment	\$ 2,977,249	\$ 3,148,159	\$ 3,263,855	\$ 3,263,855	\$ 3,636,255	\$ 3,748,093	\$ 3,748,093	\$ 3,748,093
Intergovernmental Grants and Aids	559,500	178,728	-	-	246,000	230,000	230,000	230,000
Miscellaneous Revenue	168,967	135,558	103,101	103,101	133,000	309,701	309,701	309,701
Transfer from Other Funds	2,458,281	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 6,163,997</b>	<b>\$ 3,462,445</b>	<b>\$ 3,366,956</b>	<b>\$ 3,366,956</b>	<b>\$ 4,015,255</b>	<b>\$ 4,287,794</b>	<b>\$ 4,287,794</b>	<b>\$ 4,287,794</b>

### 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 eight debt issues.

	Original Amount		Balance 12/31/2022
	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	2,725,000	-
2012B General Obligation Note Refunding	6,280,000	6,280,000	-
2014B General Obligation Bonds	1,185,000	505,000	680,000
2015B General Obligation Bonds	1,420,000	500,000	920,000
2015C General Obligation Bonds - Taxable	2,655,000	900,000	1,755,000
2016B General Obligation Bond	3,315,000	885,000	2,430,000
2016C Taxable Note	2,556,832	1,817,360	739,472
2017B General Obligation Bond	6,405,000	1,555,000	4,850,000
2020D Promissory Note	1,175,000	225,000	950,000
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>\$ 65,884,238</u>	<u>\$ 13,934,251</u>

Schedule of Maturities			
Year	Principal	Interest	Total
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>13,934,251</u>	<u>1,951,588</u>	<u>15,885,839</u>

## TAX INCREMENT DISTRICT NUMBER THREE FUND

### DISTRICT VALUATIONS:

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

### OUTSTANDING CITY DEVELOPMENT OBLIGATIONS:

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.

## TAX INCREMENT DISTRICT NUMBER THREE FUND

### CASH FLOW PROJECTIONS:

The district cash flow predicts a conservative static increment for the periods of 2022 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		
<b>ACTUAL</b>												
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	82,384	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	(\$2,707,414)	\$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)
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)
2021	\$2,680,994	\$13,287		\$10,773		\$698,927			\$182,728	\$2,580,791	\$757,392	(\$1,505,668)
<b>ESTIMATED</b>												
2022	\$2,979,989	\$55,150		\$15,000		\$379,000				\$2,926,979	\$255,840	(\$1,249,828)
2023	\$1,890,248	\$5,150				\$379,000				\$2,900,000	\$1,383,602	\$133,774
2024	\$1,892,866	\$35,000				\$379,000				\$2,900,000	\$1,351,134	\$1,484,908
2025	\$1,886,247	\$35,000				\$379,000				\$2,900,000	\$1,357,753	\$2,842,661
2026	\$3,244,707	\$35,000				\$379,000				\$2,900,000	(\$707)	\$2,841,954
2027	\$1,542,180	\$35,000				\$379,000				\$2,900,000	\$1,701,820	\$4,543,774
2028	\$1,545,370	\$35,000				\$379,000				\$2,900,000	\$1,698,630	\$6,242,404
2029	\$1,536,970	\$35,000				\$379,000				\$2,900,000	\$1,707,030	\$7,949,434
2030	\$1,423,601	\$35,000				\$379,000				\$2,900,000	\$1,820,399	\$9,769,833
2031	\$923,650	\$35,000				\$379,000				\$2,900,000	\$2,320,350	\$12,090,183
	\$ 97,052,002	\$ 2,965,104	\$ 10,728,226	\$ 64,262,549	\$ 80,212,230	\$ 9,475,036	\$ 8,883,177	\$ 14,963,309	\$ 12,363,405	\$ 61,200,907		

# TAX INCREMENT DISTRICT NUMBER SIX FUND

## MISSION:

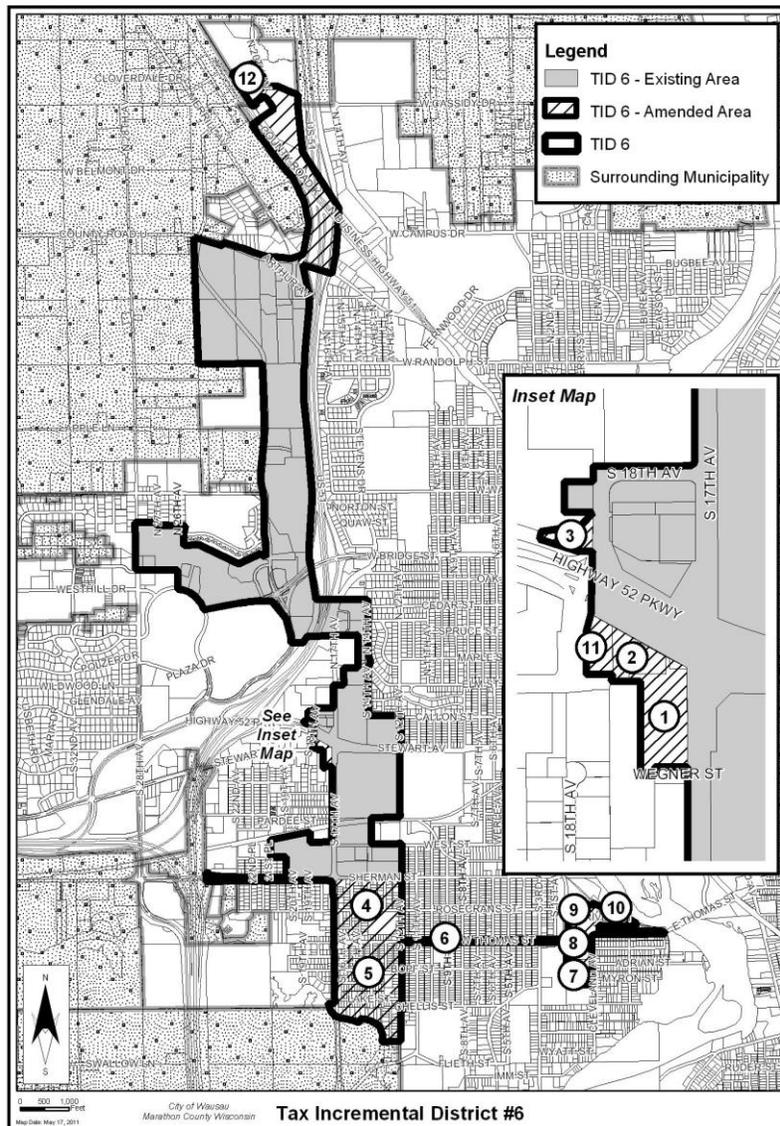
To fund public infrastructure within the district and assist with development and redevelopment of the area which is located along the Interstate I-39 corridor with the northern border as County Road U and Thomas Street as the southern border.

## 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.

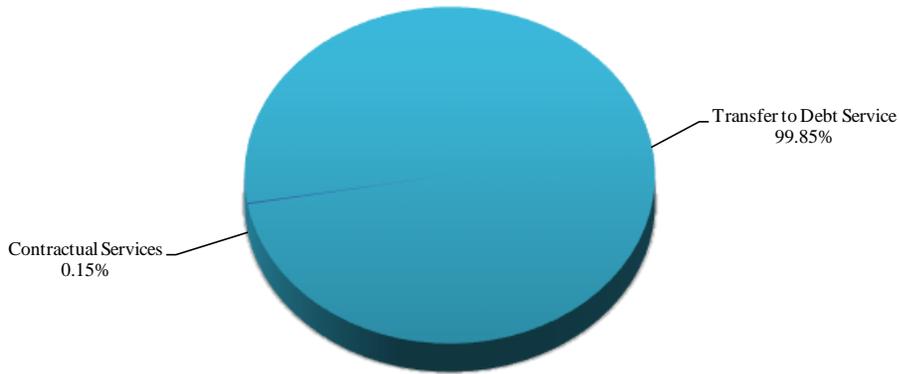
## DISTRICT FACTS:

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									
	2020		2021		2022			2023	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted	
Contractual Services	\$ 85,442	\$ 73,182	\$ 4,150	\$ 4,150	\$ 44,150	\$ 4,150	\$ 4,150	\$ 4,150	
Debt Service	-	26,299	-	-	-	-	-	-	
Grants & Contributions	22,905	-	-	-	-	-	-	-	
Capital Outlay	2,411,454	302,180	-	0	-	-	-	-	
Transfer to Debt Service	2,690,722	5,633,926	2,881,998	2,881,998	2,881,998	2,799,375	2,799,375	2,799,375	
<b>Total Expenses</b>	<b>\$ 5,210,523</b>	<b>\$ 6,035,587</b>	<b>\$ 2,886,148</b>	<b>\$ 2,886,148</b>	<b>\$ 2,926,148</b>	<b>\$ 2,803,525</b>	<b>\$ 2,803,525</b>	<b>\$ 2,803,525</b>	
Taxes	\$ 2,914,375	\$ 3,127,715	\$ 3,861,942	\$ 3,861,942	\$ 3,853,570	\$ 4,161,525	\$ 4,161,525	\$ 4,161,525	
Governmental Grants & Aid:	-	-	-	-	-	-	-	-	
Public Charges	6,622	-	-	-	-	-	-	-	
Miscellaneous	16,982	25,620	16,905	16,905	18,650	16,024	16,024	16,024	
Other Financing Sources	2,986,000	1,882,260	-	-	-	-	-	-	
<b>Total Revenues</b>	<b>\$ 5,923,979</b>	<b>\$ 5,035,595</b>	<b>\$ 3,878,847</b>	<b>\$ 3,878,847</b>	<b>\$ 3,872,220</b>	<b>\$ 4,177,549</b>	<b>\$ 4,177,549</b>	<b>\$ 4,177,549</b>	

### 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 the district could close as early as 2024 with excess of \$300,000. Since the district will have excess increment in 2023, we are exploring a debt call to retire debt early and save additional interest.

**TAX INCREMENT DISTRICT NUMBER SIX FUND**

**DISTRICT OBLIGATIONS:**

The district is currently retiring six general obligation note issues.

	Original Amount		Balance
	Borrowed	Repaid	12/31/2022
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	\$700,000	\$0
2013A General Obligation Note	\$2,065,000	\$1,865,000	\$200,000
2016A General Obligation Note	\$4,515,000	\$2,950,000	\$1,565,000
2017A General Obligation Note	\$3,615,000	\$2,210,000	\$1,405,000
2018A General Obligation Note	\$3,440,000	\$1,900,000	\$1,540,000
2019A General Obligation Note	\$3,130,000	\$1,545,000	\$1,585,000
2021A General Obligation Note	\$1,780,000	\$420,000	\$1,360,000
2020 State Trust Fund Loan	\$2,986,000	\$2,986,000	\$0
	<u>\$25,415,445</u>	<u>\$17,760,445</u>	<u>\$7,655,000</u>

Schedule of Maturities			
	Principal	Interest	Total
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>\$7,655,000</u>	<u>\$335,500</u>	<u>\$7,990,500</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%
2022	\$234,477,800	5.29%

## TAX INCREMENT DISTRICT NUMBER SIX FUND

### OUTSTANDING CITY DEVELOPMENT OBLIGATIONS:

In conjunction with redevelopment and development projects the Common Council authorized the following loan to developers. The balance outstanding at 12/31/2021:

	Term	Interest Rate	Deferral Period	Balance Outstanding
Briq's Soft Serve, LLC	10 Years	2.75%	6 months	\$ 16,547
Thunder Lube, Inc.	15 Years	2.00%	7 Years	55,200
World Market	15 Years	3.30%	2 months	84,462
World Market - forgivable	5 Years	3.30%	5 Years	10,000
Union Stations LLC	10 years	0%	10 years	-
				\$ 166,209

### 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, Organization, & Discretionary Costs	Developer Incentives	Capital Expenditures	Other Income	Loan Repayments	Special Assessment Income	Debt Proceeds	Tax Increment		
<b>ACTUAL</b>											
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	\$390,527	\$30,329	\$340,876	\$1,948,737	\$90,268		\$5,483	\$700,000	\$1,059,794	(\$854,924)	\$1,015,973
9 2013	\$557,757	\$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)
17 2021	\$5,660,225	\$20,390		\$354,972	\$145,784	\$25,620		\$1,882,260	\$2,981,932	(\$999,991)	(\$1,003,254)
<b>ESTIMATED</b>											
18 2022	\$2,881,998	\$4,150		\$40,000	\$141,008	\$18,650			\$3,712,562	\$946,072	(\$57,182)
19 2023	\$2,799,375	\$4,150			\$141,008	\$16,024			\$4,020,517	\$1,374,024	\$1,316,842
20 2024	\$2,603,200	\$4,150			\$141,008	\$17,000			\$4,020,517	\$1,571,175	\$2,888,017
21 2025	\$2,587,925	\$4,150			\$141,008	\$17,000			\$4,020,517	\$1,586,450	\$4,474,467
<b>TOTAL</b>	<b>28,377,901</b>	<b>1,368,527</b>	<b>3,172,958</b>	<b>29,771,497</b>	<b>2,517,735</b>	<b>473,953</b>	<b>390,217</b>	<b>25,777,811</b>	<b>38,005,634</b>		

# 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 28<sup>th</sup> Avenue to the east and 48<sup>th</sup> Avenue to the West. This district is a mixed-use tax increment district and includes the Menards retail building.

## RESPONSIBILITIES:

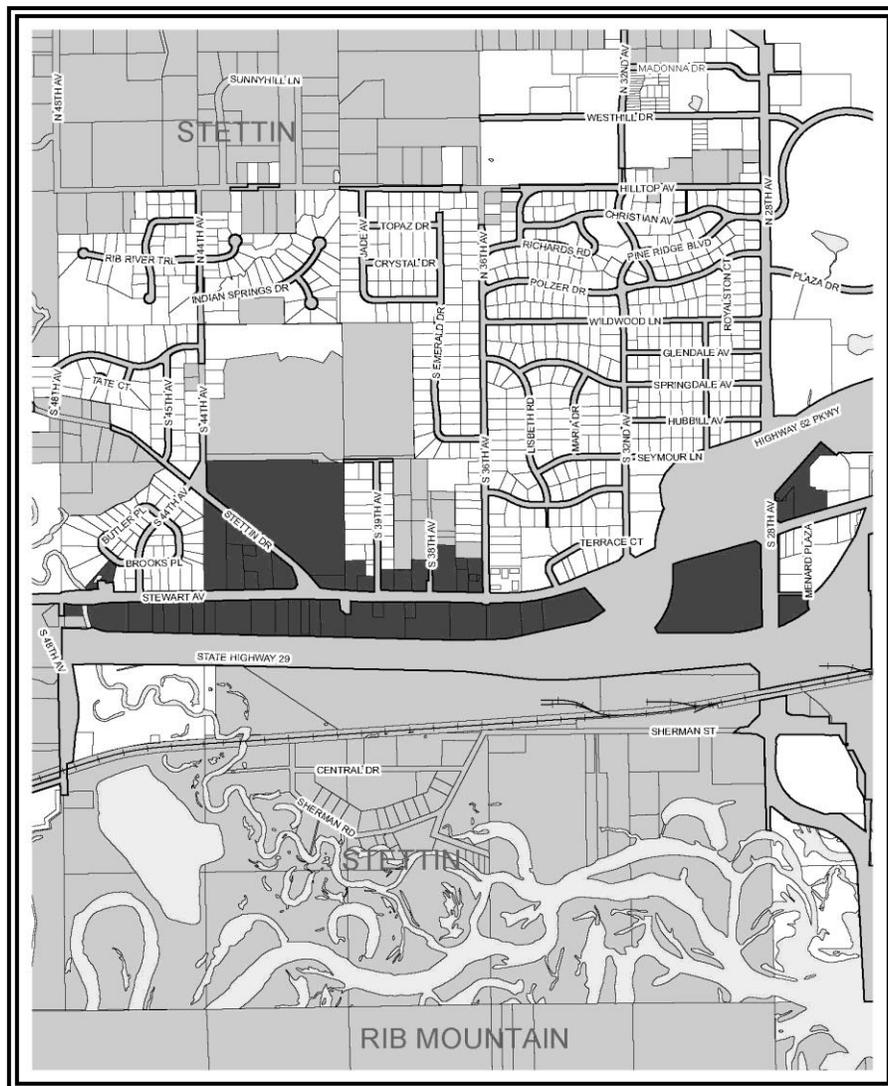
This fund accounts for the receipt of district increment, and other program income generated from the project. These funds are applied to debt service and other eligible capital costs.

## DISTRICT FACTS:

Creation Date: January 11, 2006

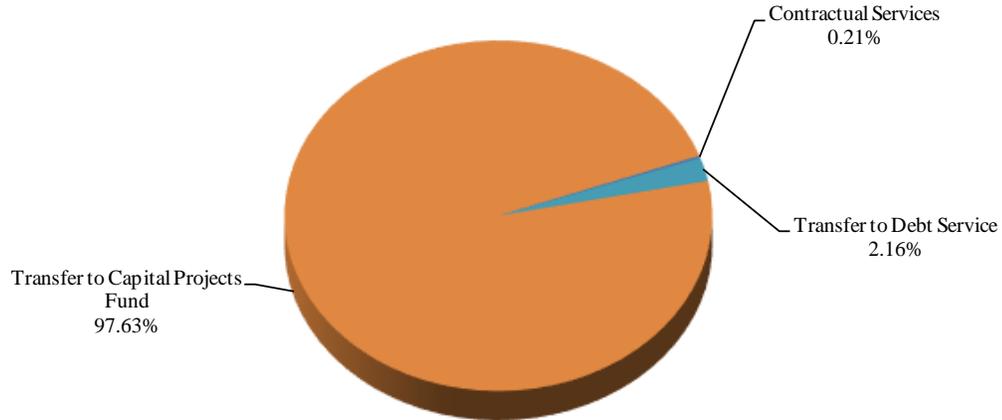
Last Date Project Costs Incurred: January 10, 2021

Mandated Final Dissolution Date: January 10, 2026



## TAX INCREMENT DISTRICT NUMBER SEVEN FUND

### BUDGET:



BUDGET SUMMARY										
	2020		2021		2022			2023		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted		
Contractual Services	\$ 23,544	\$ 14,575	\$ 4,150	\$ 4,150	\$ 4,150	\$ 4,000	\$ 4,000	\$ 4,000		
Grants & Contributions	-	264,116	-	-	-	-	-	-		
Capital Outlay	1,070,557	79,630	-	-	-	-	-	-		
Debt Service	-	11,340	15,120	15,120	11,970	-	-	-		
Transfer to Debt Service	51,350	42,400	41,600	41,600	41,600	40,600	40,600	40,600		
Transfer to Capital Projects Fund	-	-	394,959	394,959	275,263	1,837,084	1,837,084	1,837,084		
<b>Total Expenses</b>	<b>\$ 1,145,451</b>	<b>\$ 412,061</b>	<b>\$ 455,829</b>	<b>\$ 455,829</b>	<b>\$ 332,983</b>	<b>\$ 1,881,684</b>	<b>\$ 1,881,684</b>	<b>\$ 1,881,684</b>		
Taxes	\$ 790,066	\$ 1,049,954	\$ 1,525,946	\$ 1,525,946	\$ 1,522,571	\$ 1,881,684	\$ 1,881,684	\$ 1,881,684		
<b>Total Revenues</b>	<b>\$ 790,066</b>	<b>\$ 1,049,954</b>	<b>\$ 1,525,946</b>	<b>\$ 1,525,946</b>	<b>\$ 1,522,571</b>	<b>\$ 1,881,684</b>	<b>\$ 1,881,684</b>	<b>\$ 1,881,684</b>		

### BUDGET HIGHLIGHTS:

The 2023 budget shows the debt service payments, minor administrative payments, and an allocation to TID #12.

## TAX INCREMENT DISTRICT NUMBER SEVEN FUND

### DISTRICT FUTURE OBLIGATIONS:

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

	Original Amount		Balance 12/31/2022
	Borrowed	Repaid	
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	405,000	40,000
2014A GO (to refinance 2007 Issue)	135,000	135,000	-
	<u>\$ 5,923,067</u>	<u>\$ 5,883,067</u>	<u>\$ 40,000</u>

	PRINCIPAL	INTEREST	TOTAL
2023	40,000	600	40,600
	40,000	600	40,600

### 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.

### DISTRICT VALUATIONS:

YEAR	EQUALIZED VALUATION	PERCENTAGE CHANGE
Base Value	\$29,525,900	-
2007	33,464,200	13.34%
2008	45,606,100	36.28%
2009	43,049,900	-5.60%
2010	44,101,100	2.44%
2011	43,069,800	-2.34%
2012	41,341,000	-4.01%
2013	44,562,100	7.79%
2014	49,545,600	11.18%
2015	50,526,800	1.98%
2016	48,662,900	-3.69%
2017	64,740,300	33.04%
2018	58,546,000	-9.57%
2019	68,348,900	16.74%
2020	69,814,300	2.14%
2021	86,717,600	24.21%
2022	101,000,700	16.47%

## TAX INCREMENT DISTRICT NUMBER SEVEN FUND

### CASH FLOW PROJECTIONS:

Accumulated deficits were funded in 2022 and the district will make its first contribution to TID #12.

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				
<b>ACTUAL</b>													
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)	
16 2021	\$42,400	\$11,340	\$14,575	\$264,116	\$79,630	\$32,737			\$1,017,217		\$637,893	(\$1,186,438)	
<b>ESTIMATED</b>													
17 2022	\$41,600	\$11,970	\$4,150			\$26,266			\$1,496,305		\$1,461,701	\$275,263	\$0
18 2023	\$40,600		\$4,000			\$26,266			\$1,855,418		\$1,837,084	\$1,837,084	\$0
19 2024						\$26,266			\$1,855,418		\$1,881,684	\$1,881,684	\$0
20 2025						\$26,266			\$1,855,418		\$1,881,684	\$1,881,684	\$0
21 2026						\$26,266			\$1,855,418		\$1,881,684	\$1,881,684	\$0
<b>TOTAL</b>	<b>\$6,795,909</b>	<b>\$23,310</b>	<b>\$203,717</b>	<b>\$1,474,426</b>	<b>\$6,910,578</b>	<b>\$287,979</b>	<b>\$352,169</b>	<b>\$5,788,067</b>	<b>\$16,661,476</b>		<b>\$7,757,399</b>		

# TAX INCREMENT DISTRICT NUMBER EIGHT FUND

## MISSION:

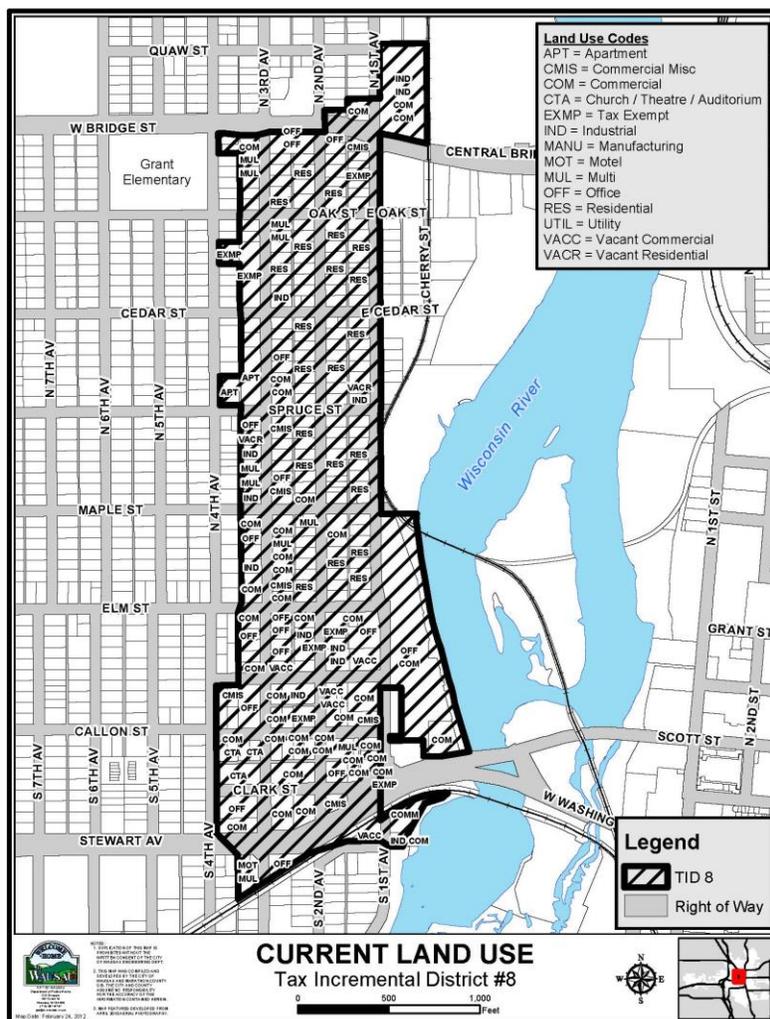
To fund public infrastructure, support economic development and blight elimination within the district. This district will complement the efforts of Tax Increment District Number Three located on the east side of the river.

## 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.

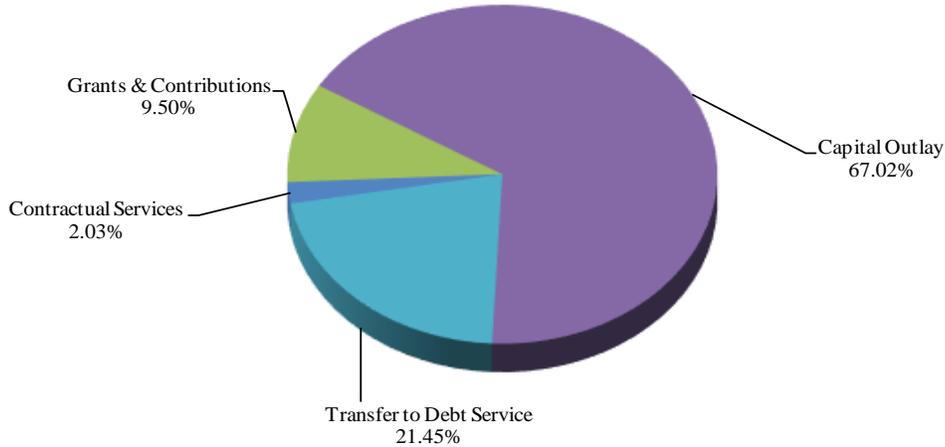
## DISTRICT FACTS:

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								
	2020	2021	2022			2023		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Contractual Services	\$ 207,564	\$ 35,708	\$ 18,000	\$ 18,000	\$ 74,150	\$ 65,150	\$ 65,150	\$ 65,150
Debt Service	15,468	-	-	-	-	-	-	-
Grants & Contributions	1,517,000	390,178	270,000	270,000	346,901	304,619	304,619	304,619
Capital Outlay	1,158,948	102,790	-	-	8,000	2,150,000	2,150,000	2,150,000
Transfer to Debt Service	1,082,209	750,874	702,170	702,170	702,170	688,254	688,254	688,254
<b>Total Expenses</b>	<b>\$ 3,981,189</b>	<b>\$ 1,279,550</b>	<b>\$ 990,170</b>	<b>\$ 990,170</b>	<b>\$ 1,131,221</b>	<b>\$ 3,208,023</b>	<b>\$ 3,208,023</b>	<b>\$ 3,208,023</b>
Taxes	\$ 420,663	\$ 444,286	\$ 871,831	\$ 871,831	\$ 870,373	\$ 1,057,880	\$ 1,057,880	\$ 1,057,880
Public Charges	3,551	-	-	-	-	-	-	-
Miscellaneous	12,481	5,214	14,303	14,303	293,227	14,153	14,153	14,153
Debt Proceeds	1,900,638	-	-	-	-	2,150,000	2,150,000	2,150,000
<b>Total Revenues</b>	<b>\$ 2,337,333</b>	<b>\$ 449,500</b>	<b>\$ 886,134</b>	<b>\$ 886,134</b>	<b>\$ 1,163,600</b>	<b>\$ 3,222,033</b>	<b>\$ 3,222,033</b>	<b>\$ 3,222,033</b>

### BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The 2023 budget provides for administrative costs, debt retirement and developer obligation payments. In addition, the budget provides for street construction costs for 17<sup>th</sup> Avenue and \$350,000 of concrete repair.

**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%
2022	73,516,800	11.23%

**DISTRICT FUTURE OBLIGATIONS:**

The district is retiring four debt issues.

	Original Amount		
	Borrowed	Repaid	12/31/2022
2014 Foundation Loan	\$ 190,000	190,000	\$ -
2016 Foundation Loan	200,000	200,000	-
2015 A Promissory Note	1,020,000	695,000	325,000
2016 C General Obligation Bond	1,488,168	506,000	982,168
2019 A General Obligation Note	2,335,000	725,000	1,610,000
2020 D General Obligation Note	920,000	175,000	745,000
	<u>\$ 6,153,168</u>	<u>\$ 2,491,000</u>	<u>\$ 3,662,168</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>

**PROJECT PLAN AMENDMENT:**

The 2023 budget anticipates a project plan amendment to add project costs will be approved in early 2023. Based upon the Finance Committee recommendations the plan will add project costs related to the reconstruction of 17<sup>th</sup> Avenue and concrete repairs. The costs of the 17<sup>th</sup> project would be the issuance of debt of \$2,150,000.

## TAX INCREMENT DISTRICT NUMBER EIGHT FUND

### OUTSTANDING CITY DEVELOPER OBLIGATIONS:

On December 30<sup>th</sup>, 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.

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 Penney’s 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 1<sup>st</sup> 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 loan with an interest rate of 1.5% paid in equal installments over 72 months beginning October 2021. The agreement also provides for a single Tax Increment Grant in the amount of \$50,000.

On April 14, 2020, the Common Council authorized a developer agreement for the 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. The city will provide no more than \$450,000 over a period not to exceed 5 years computed as 50% of available increment.

The projected outflows of these executed agreements are as follows:

#### TID 8 DEVELOPER PAYOUT

	Authorized	Paid		Projected								Total	
		12/31/2020	12/31/2021	2022	2023	2024	2025	2026	2027	2028	2029		
Lokre Development	G 900,000		350,000			249,600	200,400						800,000
1401 Elm Street LLC (Mountain Lanes)	G 601,520	-	-	296,901	304,619	-	-	-	-	-	-	-	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, Inc.	L 1,000,000	1,000,000											1,000,000
Wausau Opportunity Zone, Inc.	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										186,460
<b>Total</b>	<b>\$ 5,593,020</b>	<b>\$ 1,938,282</b>	<b>\$ 390,178</b>	<b>\$ 346,901</b>	<b>\$ 304,619</b>	<b>\$ 249,600</b>	<b>\$ 200,400</b>	<b>\$ -</b>	<b>\$ 3,429,980</b>				

G= Grant  
L= Loan

## TAX INCREMENT DISTRICT NUMBER EIGHT FUND

### CASH FLOW PROJECTIONS:

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

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

Year	USES OF FUNDS						SOURCES OF FUNDS				
	Annual Projected Debt Service	Administrative, Organization & Discretionary Costs	17th Avenue Debt	Developer Payments	CVS Tax Claim	Capital Expenditures	Net Debt Proceeds	Other Income	Tax Increment	Annual Surplus (Deficit)	Cumulative Balance
<b>ACTUAL</b>											
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	231,968	194,502	(1,171,151)	187,811
6	2017	154,714	19,576		57,500			198,481	111,771	52,966	240,777
7	2018	159,542	9,813		-			124,821	195,888	113,098	255,587
8	2019	350,378	32,270		45,866		1,356,174	2,767,210	211,879	257,077	1,707,065
9	2020	712,677	496,865		1,559,916		1,254,646	967,470	1,172,995	239,784	(1,643,855)
10	2021	750,874	31,074		390,178		107,424		254,862	194,635	(830,053)
<b>ESTIMATED</b>											
11	2022	702,170	74,150		346,901		8,000		517,022	646,578	30,357
12	2023	688,254	65,150		304,619		2,150,000	2,150,000	237,948	834,085	14,010
13	2024	702,799	6,000	250,000	249,600			237,948	995,000	24,549	(697,927)
14	2025	687,828	6,000	250,000	200,400			237,948	995,000	88,720	(609,207)
15	2026	409,818	6,000	250,000	-			237,948	995,000	567,130	(42,077)
16	2027	406,922	6,000	250,000	-			237,948	995,000	570,026	527,949
17	2028	403,908	6,000	250,000	-			237,948	995,000	573,040	1,100,989
18	2029	400,663	6,000	250,000	-			237,948	995,000	576,285	1,677,274
19	2030	149,687	6,000	250,000	-			237,948	995,000	827,261	2,504,535
20	2031	52,113	6,000	250,000	-			237,948	995,000	924,835	3,429,370
21	2032	40,650		250,000	-			237,948	995,000	942,298	4,371,668
22	2033			250,000	-			237,948	995,000	982,948	5,354,616
<b>TOTAL</b>		<b>\$6,900,767</b>	<b>\$918,584</b>	<b>\$2,500,000</b>	<b>\$3,429,980</b>	<b>\$42,835</b>	<b>\$7,166,283</b>	<b>\$7,849,680</b>	<b>\$5,783,549</b>	<b>\$12,681,858</b>	

#### 2023 CAPITAL

##### 17th Avenue Stewart to Elm St

Sanitary Sewer	\$ 200,000
Water Mains	\$ 220,000
Stormwater	\$ 150,000
Street	\$ 1,230,000

##### Concrete Repairs

Various locations within the 1/2miles	\$ 350,000
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# TAX INCREMENT DISTRICT NUMBER NINE FUND

## MISSION:

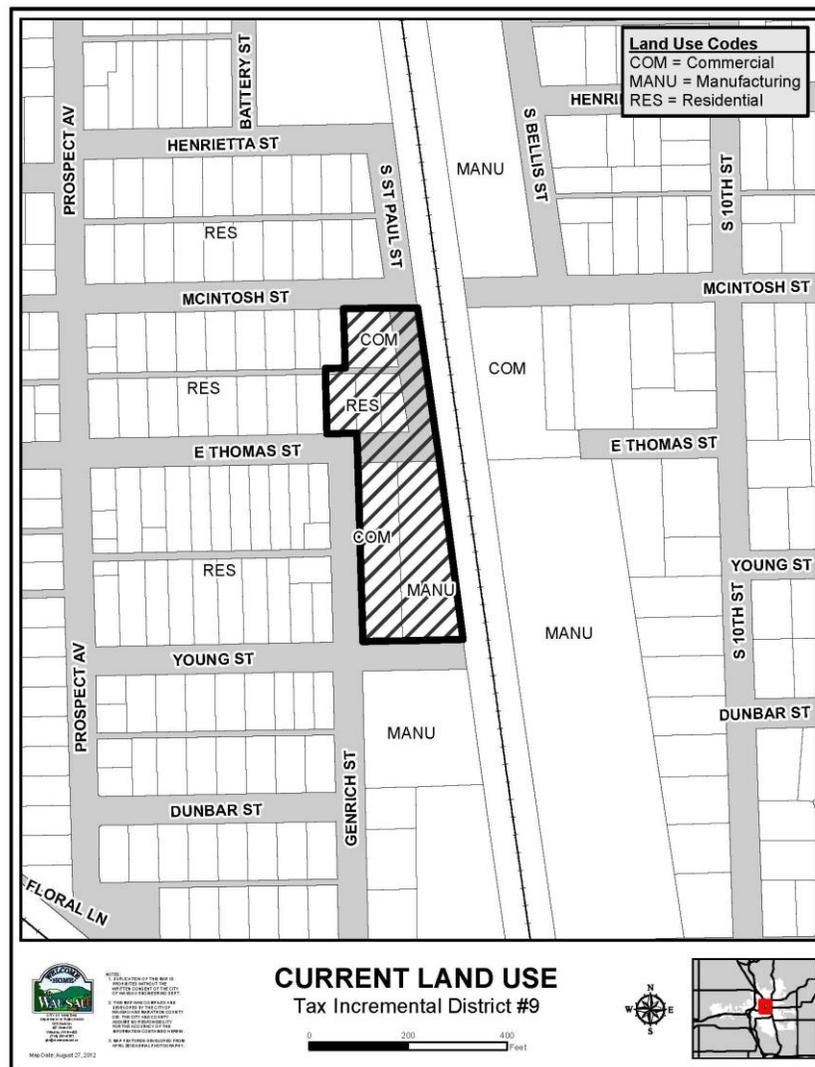
To fund public infrastructure, support economic development and blight elimination within the district. This district was specifically created to facilitate expansion of Big Bull Falls Brewery.

## 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.

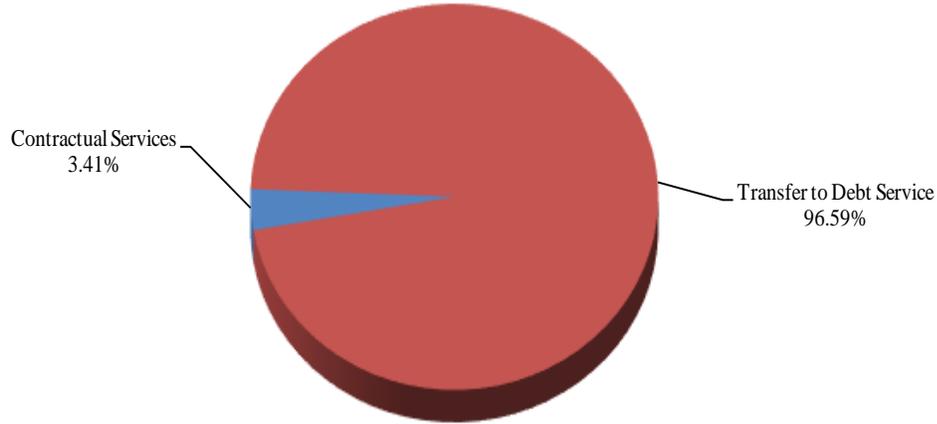
## DISTRICT FACTS:

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								
	2020	2021	2022			2023		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Contractual Services	\$ 1,751	\$ 2,373	\$ 2,150	\$ 2,150	\$ 2,150	\$ 2,150	\$ 2,150	\$ 2,150
Transfer to Debt Service	65,520	664,125	65,280	65,280	65,280	60,885	60,885	60,885
<b>Total Expenses</b>	<b>\$ 67,271</b>	<b>\$ 666,498</b>	<b>\$ 67,430</b>	<b>\$ 67,430</b>	<b>\$ 67,430</b>	<b>\$ 63,035</b>	<b>\$ 63,035</b>	<b>\$ 63,035</b>
Taxes	26,931	28,839	18,504	18,504	\$ 18,467	\$ 25,606	\$ 25,606	\$ 25,606
Miscellaneous	-	20,059	26,007	26,007	26,007	26,008	26,008	26,008
<b>Total Revenues</b>	<b>\$ 26,931</b>	<b>\$ 48,898</b>	<b>\$ 44,511</b>	<b>\$ 44,511</b>	<b>\$ 44,474</b>	<b>\$ 51,614</b>	<b>\$ 51,614</b>	<b>\$ 51,614</b>

**BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:**

The 2023 budget reflects developer loan repayments and tax increment from projects. Expenses represent the debt retirement and administrative costs. 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%
2022	2,133,900	14.69%

**DISTRICT FUTURE OBLIGATIONS:**

	Original Amount		Balance 12/31/2022
	Borrowed	Repaid	
2013B General Obligation Note	<u>630,000</u>	<u>570,000</u>	<u>60,000</u>
	<u>\$630,000</u>	<u>\$570,000</u>	<u>\$60,000</u>

	PRINCIPAL	INTEREST	TOTAL
2023	<u>60,000</u>	<u>885</u>	<u>60,885</u>
	<u>60,000</u>	<u>885</u>	<u>60,885</u>

**TAX INCREMENT DISTRICT NUMBER NINE FUND**

**DISTRICT CASH FLOW PROJECTIONS:**

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

**CASH FLOW PROJECTIONS**

Year	USES OF FUNDS			SOURCES OF FUNDS				Annual Surplus (Deficit)	Cumulative Balance
	Existing Annual Debt Service	Administrative, Organization, & Discretionary Costs	Developer Incentives	Loan Repayments	Other Income	Debt Proceeds	Tax Increment		
<b>ACTUAL</b>									
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)
2021	\$64,125	\$2,372		\$20,059	\$3,553		\$25,286	(\$17,599)	(\$224,964)
<b>ESTIMATED</b>									
2022	\$62,580	\$2,150		\$26,007	\$2,056		\$16,411	(\$20,256)	(\$245,220)
2023	\$60,885	\$2,150		\$26,008	\$2,056		\$23,550	(\$11,421)	(\$256,641)
2024		\$2,150		\$26,000	\$2,056		\$23,550	\$49,456	(\$207,185)
2025		\$2,150		\$26,000	\$2,056		\$23,550	\$49,456	(\$157,729)
2026		\$2,150		\$26,000	\$2,056		\$23,550	\$49,456	(\$108,273)
2027		\$2,150		\$26,000	\$2,056		\$23,550	\$49,456	(\$58,817)
2028		\$2,150		\$26,000	\$2,056		\$23,550	\$49,456	(\$9,361)
2029				\$26,000	\$2,056		\$23,550	\$51,606	\$42,245
2030				\$26,000	\$2,056		\$23,550	\$51,606	\$93,851
<b>TOTAL</b>	<b>\$700,651</b>	<b>\$72,597</b>	<b>\$600,000</b>	<b>\$427,179</b>	<b>\$43,984</b>	<b>\$631,300</b>	<b>\$364,636</b>		

# TAX INCREMENT DISTRICT NUMBER TEN FUND

## MISSION:

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

## RESPONSIBILITIES:

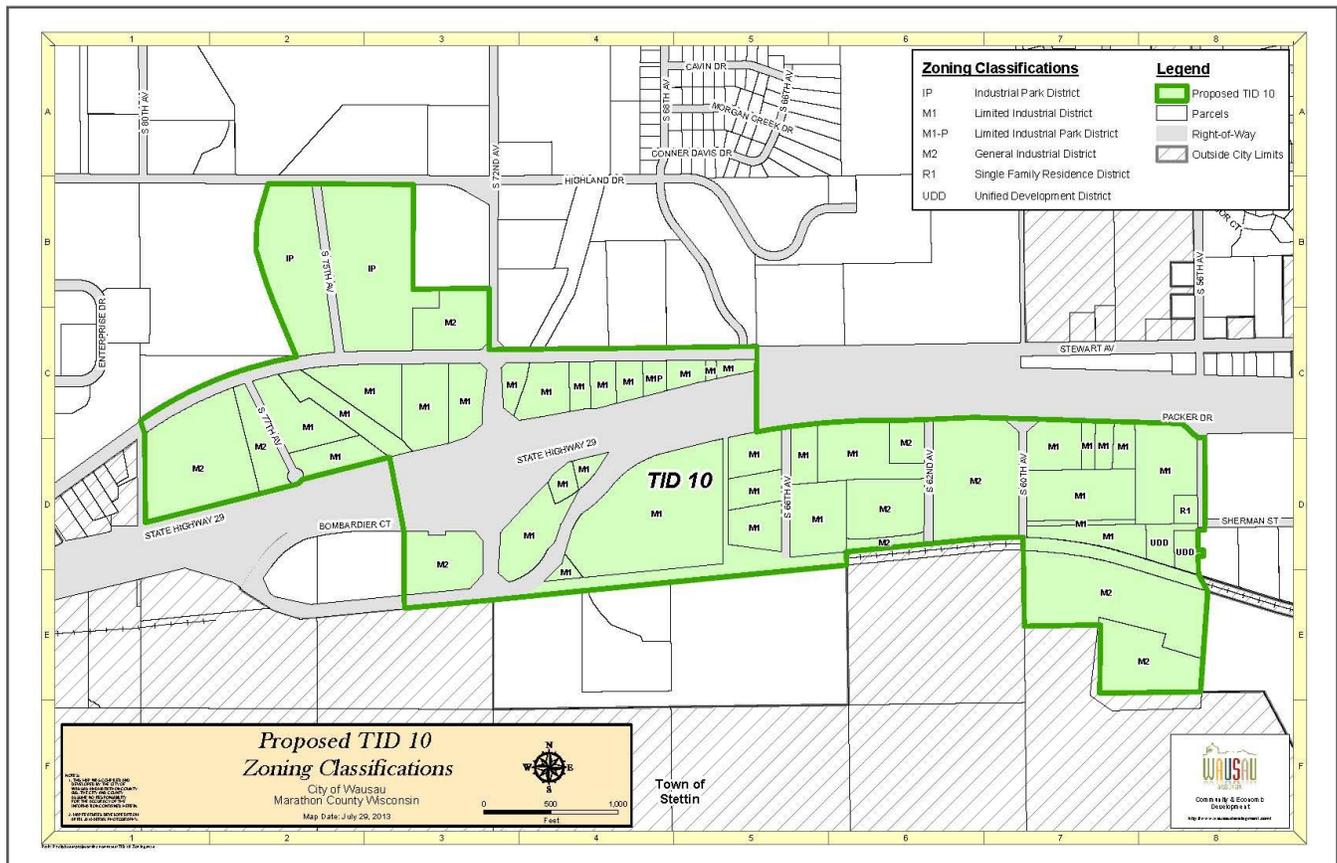
This fund accounts for the receipt of district increment, and other program income generated from the project. These funds are applied to debt service and other eligible capital costs.

## DISTRICT FACTS:

Creation Date: September 10, 2013

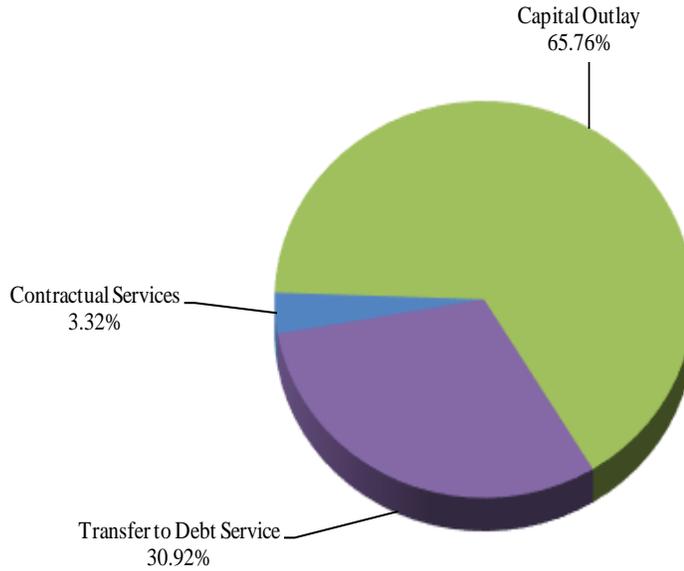
Last Date Project Costs Incurred: September 10, 2028

Mandated Final Dissolution Date: September 10, 2033



## TAX INCREMENT DISTRICT NUMBER TEN FUND

### BUDGET:



BUDGET SUMMARY									
	2020	2021	2022			2023			
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted	
Contractual Services	\$ 4,566	\$ 13,972	\$ 3,150	\$ 3,150	\$ 12,650	\$ 15,150	15,150	\$ 15,150	
Grants & Contributions	-	-	-	-	-	-	-	-	
Capital Outlay	-	208,114	-	89,186	187,147	300,000	300,000	300,000	
Transfer to Debt Service	138,773	141,410	143,723	143,723	143,723	141,029	141,029	141,029	
<b>Total Expenses</b>	<b>\$ 143,339</b>	<b>\$ 363,496</b>	<b>\$ 146,873</b>	<b>\$ 236,059</b>	<b>\$ 343,520</b>	<b>\$ 456,179</b>	<b>\$ 456,179</b>	<b>\$ 456,179</b>	
Taxes	\$ 324,424	\$ 387,731	\$ 425,754	\$ 425,754	\$ 424,893	\$ 518,685	\$ 518,685	\$ 518,685	
Miscellaneous									
<b>Total Revenues</b>	<b>\$ 324,424</b>	<b>\$ 387,731</b>	<b>\$ 425,754</b>	<b>\$ 425,754</b>	<b>\$ 424,893</b>	<b>\$ 518,685</b>	<b>\$ 518,685</b>	<b>\$ 518,685</b>	

### 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 2023 budget provides for debt retirement, administration, and engineering and real estate related to the Stewart Avenue 48<sup>th</sup> to 72<sup>nd</sup> Avenue. This project will be constructed in 2024 as shown in the cash flow.

**TAX INCREMENT DISTRICT NUMBER TEN FUND**

**DISTRICT FUTURE OBLIGATIONS:**

	Original Amount Borrowed	Repaid	Balance 12/31/2022
2014B Community Development Bond	\$310,000	\$130,000	\$180,000
2015B Corporate Purpose Bonds	\$1,225,000	\$430,000	\$795,000
	<u>\$1,535,000</u>	<u>\$560,000</u>	<u>\$975,000</u>

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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>\$ 975,000</u>	<u>\$ 116,145</u>	<u>\$ 1,091,145</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%
2022	63,913,000	5.95%

## TAX INCREMENT DISTRICT NUMBER TEN FUND

### CASH FLOW PROJECTIONS:

The cashflow projects issuing \$1.2 million in 3 year debt to fund the Stewart Avenue project in 2024.

		USES OF FUNDS					SOURCES OF FUNDS				
Year	Debt Service	Stewart Ave Debt	Administrative & Fiscal Charges	Developer Grant	Capital Expenditures	Debt Proceeds	Other Revenue	Existing Increment	Annual Surplus (Deficit)	Cumulative Balance	
<b>ACTUAL</b>											
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	
9	2021	\$141,410	\$13,972		208,114		68,599	\$319,132	\$24,235	\$73,073	
<b>ESTIMATED</b>											
10	2022	\$143,723		\$12,650			43,220	\$381,673	\$81,373	\$154,446	
11	2023	\$141,029		\$15,150			43,220	\$475,465	\$62,506	\$216,952	
12	2024	\$143,210		\$4,000	1,737,000	1,200,000	68,599	\$475,465	(\$140,146)	\$76,806	
13	2025	\$140,211	\$424,000	\$4,000			68,599	\$475,465	(24,147)	\$52,659	
14	2026	\$136,910	\$424,000	\$4,000			68,599	\$475,465	(20,846)	\$31,813	
15	2027	\$138,235	\$424,000	\$4,000			68,599	\$475,465	(22,171)	\$9,642	
16	2028	\$139,410		\$4,000			68,599	\$475,465	400,654	\$410,296	
17	2029	\$140,435		\$4,000			68,599	\$475,465	399,629	\$809,925	
18	2030	\$111,705		\$4,000			68,599	\$475,465	428,359	1,238,284	
<b>TOTAL</b>		<b>\$1,885,846</b>	<b>\$1,272,000</b>	<b>\$173,865</b>	<b>\$1,325,000</b>	<b>\$2,981,089</b>	<b>\$2,735,000</b>	<b>\$732,394</b>	<b>\$5,409,690</b>		

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

2024

\$1,737,000

# TAX INCREMENT DISTRICT NUMBER ELEVEN FUND

## MISSION:

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

## RESPONSIBILITIES:

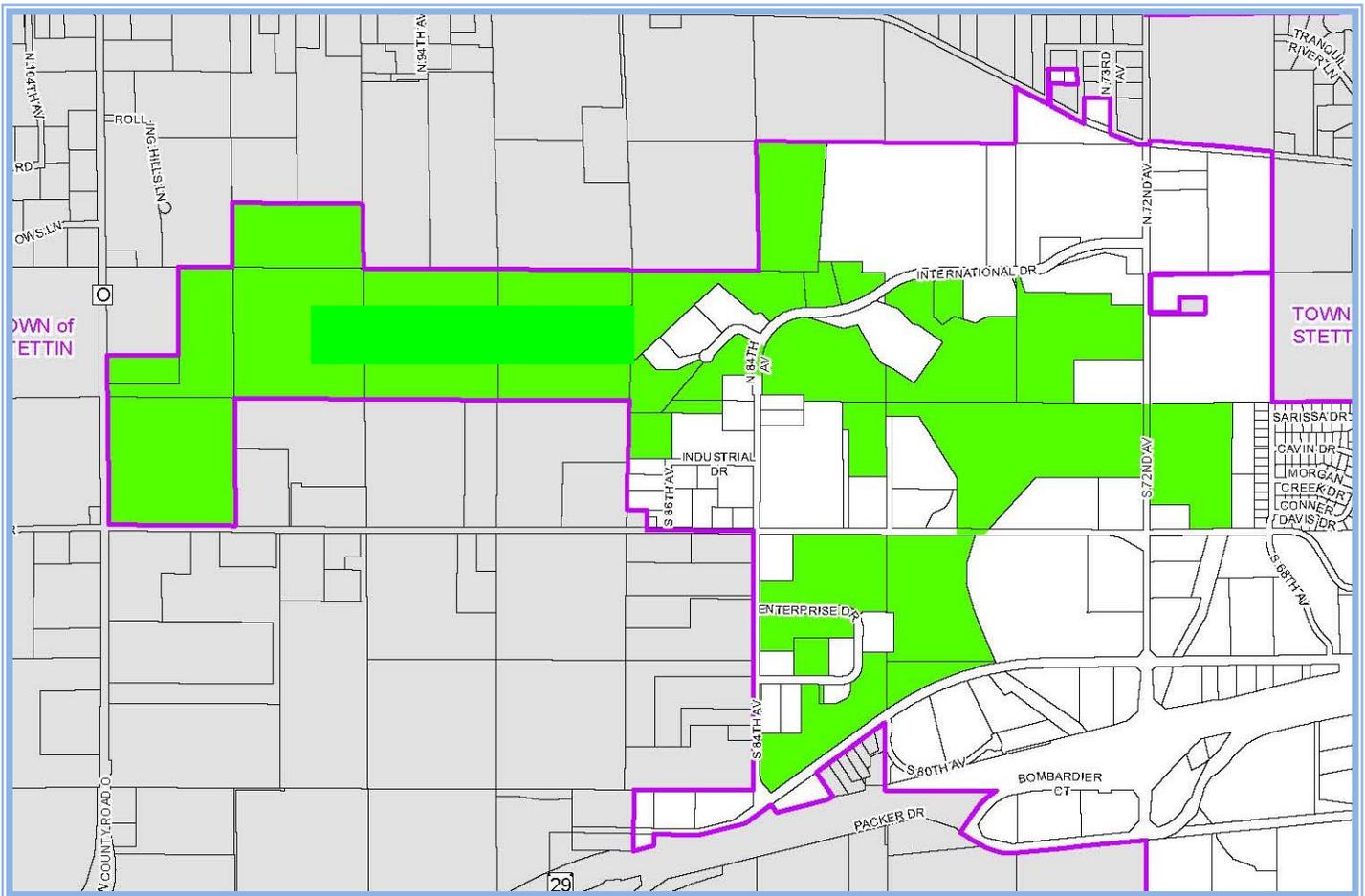
This fund accounts for the receipt of district increment, and other program income generated from the project. These funds are applied to debt service and other eligible capital costs.

## DISTRICT FACTS:

Creation Date: July 18, 2017

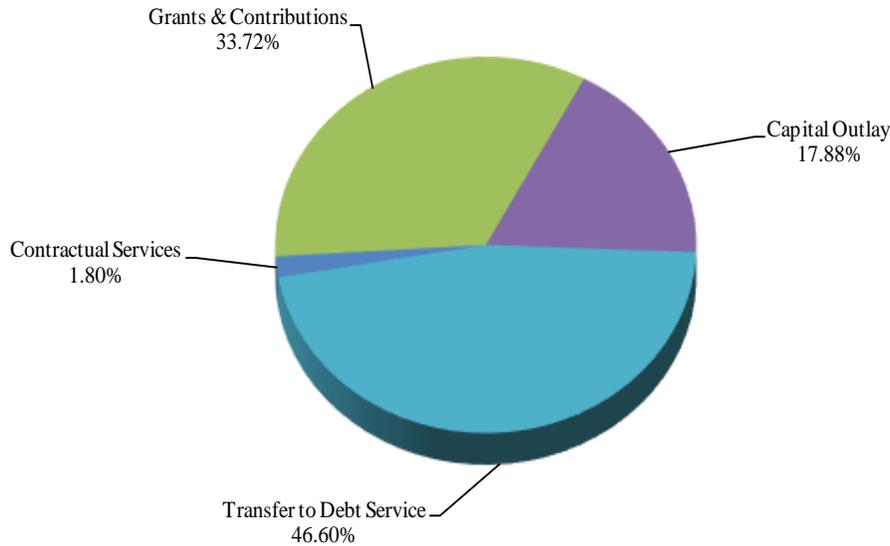
Last Date Project Costs Incurred: July 18, 2034

Mandated Final Dissolution Date: July 18, 2039



## TAX INCREMENT DISTRICT NUMBER ELEVEN FUND

### BUDGET:



BUDGET SUMMARY									
	2020		2021		2022			2023	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted	
Contractual Services	\$ 38,562	\$ 27,917	\$ 16,650	\$ 16,650	\$ 35,150	\$ 35,150	\$ 35,150	\$ 35,150	
Debt Service	65,807	35,328	-	-	-	-	-	-	
Grants & Contributions		644,259	785,000	785,000	635,932	660,000	660,000	660,000	
Capital Outlay	88,774	1,333	350,000	375,000	75,000	350,000	350,000	350,000	
Transfer to Debt Service	6,936,173	4,607,401	1,018,836	1,018,836	1,018,836	912,163	912,163	912,163	
<b>Total Expenses</b>	<b>\$ 7,129,316</b>	<b>\$ 5,316,238</b>	<b>\$ 2,170,486</b>	<b>\$ 2,195,486</b>	<b>\$ 1,764,918</b>	<b>\$ 1,957,313</b>	<b>\$ 1,957,313</b>	<b>\$ 1,957,313</b>	
Taxes	\$ 886,113	\$ 1,566,624	\$ 1,729,617	\$ 1,729,617	\$ 1,725,725	\$ 1,807,352	\$ 1,807,352	\$ 1,807,352	
Miscellaneous	25,988	2	200	200	59,163	200	200	200	
Debt Proceeds	6,674,874	4,045,000	-	-	-	-	-	-	
<b>Total Revenues</b>	<b>\$ 7,586,975</b>	<b>\$ 5,611,626</b>	<b>\$ 1,729,817</b>	<b>\$ 1,729,817</b>	<b>\$ 1,784,888</b>	<b>\$ 1,807,552</b>	<b>\$ 1,807,552</b>	<b>\$ 1,807,552</b>	

### 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 2023 budget anticipates the third developer payment to Great Lakes Cheese in the amount of \$660,000. The budget also includes trail design and real estate expenses.

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

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

**DISTRICT VALUATIONS:**

YEAR	EQUALIZED VALUATION	PERCENTAGE CHANGE
2017	\$1,386,400	
2018	2,980,000	114.95%
2019	61,254,900	1955.53%
2020	63,434,900	3.56%
2021	66,057,800	4.13%
2022	70,568,700	6.83%

**DISTRICT FUTURE OBLIGATIONS:**

	Original Amount	Repaid	Balance 12/31/2022
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	815,000	\$5,810,000
2021B Taxable General Obligation Bonds	\$4,045,000	\$480,000	\$3,565,000
	<u>\$21,275,000</u>	<u>\$11,900,000</u>	<u>\$9,375,000</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**

Year	USES OF FUNDS				SOURCES OF FUNDS			Annual Surplus (Deficit)	Cumulative Balance
	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)
5 2021	4,642,729	644,259	26,549	2,701	4,045,000	1,566,624	2	295,388	222,532
<b>ESTIMATED</b>									
6 2022	1,018,836	635,932	35,150	75,000		1,725,725	59,163	19,970	242,502
7 2023	912,163	660,000	35,150	350,000		1,807,352	200	(149,761)	92,741
8 2024	911,305	650,000	8,000			1,807,352		238,047	330,788
9 2025	912,310	650,000	8,000			1,807,352		237,042	567,830
10 2026	912,408	650,000	8,000			1,807,352		236,944	804,774
11 2027	917,875	650,000	8,000			1,807,352		231,477	1,036,251
12 2028	918,373	650,000	8,000			1,807,352		230,979	1,267,230
13 2029	912,521	376,702	8,000			1,807,352		510,129	1,777,359
14 2030	905,648		8,000			1,807,352		893,704	2,671,063
15 2031	902,813		8,000			1,807,352		896,539	3,567,602
16 2032	492,655		8,000			1,807,352		1,306,697	4,874,299
17 2033	490,408		8,000			1,807,352		1,308,944	6,183,243
18 2034	492,568		8,000			1,807,352		1,306,784	7,490,027
19 2035	489,244		8,000			1,807,352		1,310,108	8,800,135
20 2036			8,000			1,807,352		1,799,352	10,599,487
20 2037			8,000			1,807,352		1,799,352	12,398,839
20 2038			8,000			1,807,352		1,799,352	14,198,191
<b>TOTAL</b>	<b>\$23,435,959</b>	<b>10,235,948</b>	<b>\$469,357</b>	<b>7,143,518</b>	<b>21,324,874</b>	<b>\$33,832,684</b>	<b>\$325,414</b>		

# TAX INCREMENT DISTRICT NUMBER TWELVE FUND

## MISSION:

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

## RESPONSIBILITIES:

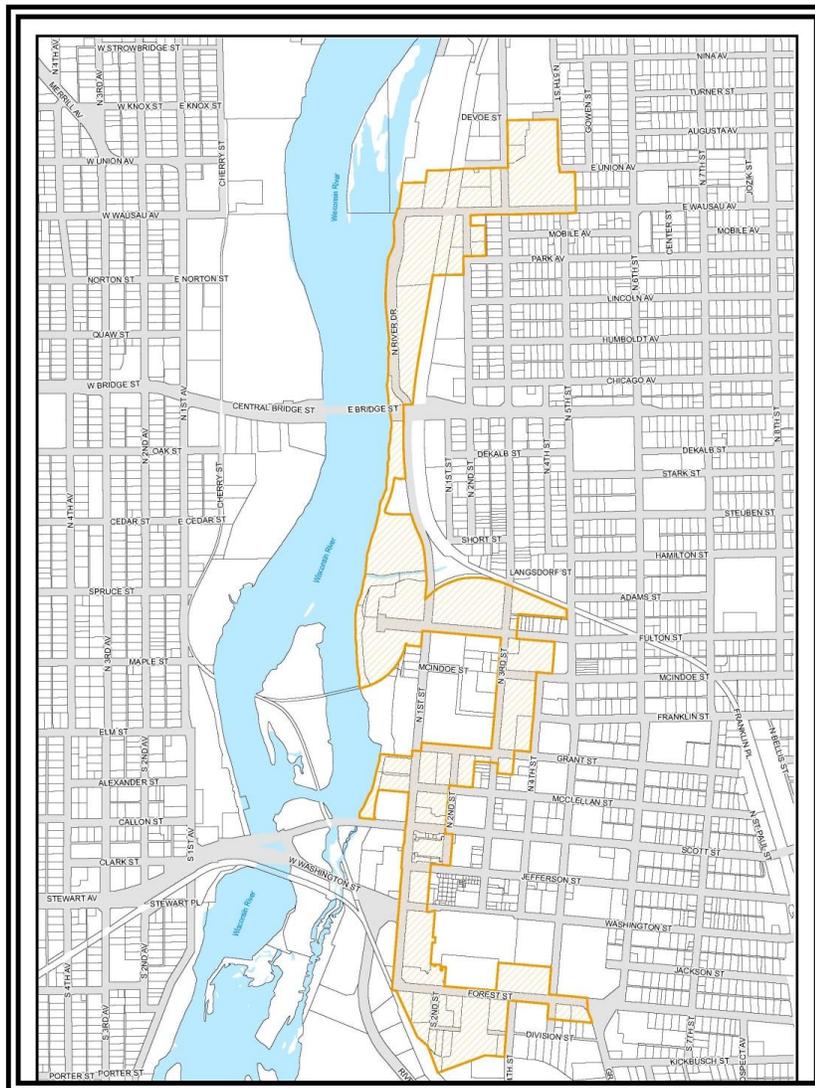
This fund accounts for the receipt of district increment, and other program income generated from the project. These funds are applied to debt service and other eligible capital costs.

## DISTRICT FACTS:

Creation Date: July 18, 2017

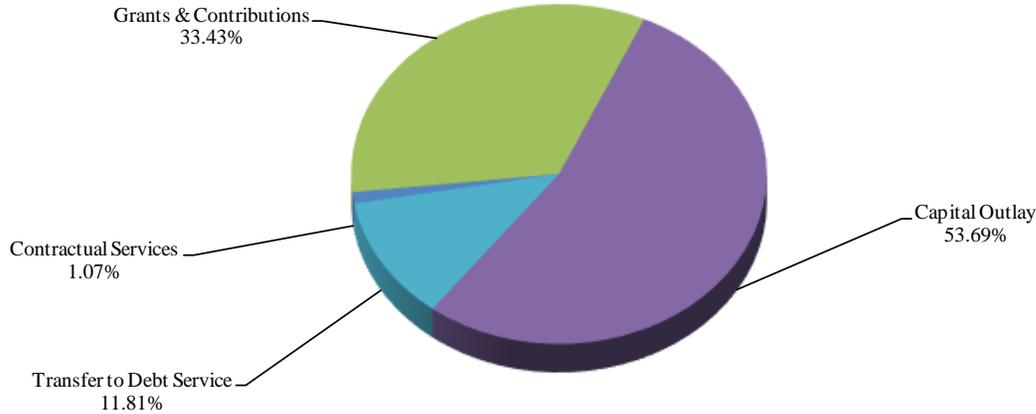
Last Date Project Costs Incurred: July 18, 2034

Mandated Final Dissolution Date: July 18, 2043



## TAX INCREMENT DISTRICT NUMBER TWELVE FUND

### BUDGET:



BUDGET SUMMARY								
	2020	2021	2022			2023		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Contractual Services	\$ 84,042	\$ 136,803	\$ 55,150	\$ 55,150	\$ 90,150	\$ 70,150	\$ 70,150	\$ 70,150
Debt Service	5,380	49,346	-	-	-	-	-	-
Grants & Contributions	12,974	1,279,303	2,330,529	2,330,529	190,921	2,242,219	2,242,219	2,242,219
Capital Outlay	400,954	70,873	2,957,500	3,221,500	474,034	3,520,000	3,520,000	3,520,000
Transfer to Debt Service	138,173	4,155,743	121,265	121,265	121,265	774,375	774,375	774,375
<b>Total Expenses</b>	<b>\$ 641,523</b>	<b>\$ 5,692,068</b>	<b>\$ 5,464,444</b>	<b>\$ 5,728,444</b>	<b>\$ 876,370</b>	<b>\$ 6,606,744</b>	<b>\$ 6,606,744</b>	<b>\$ 6,606,744</b>
Taxes	\$ -	\$ -	\$ 323,800	\$ 323,800	\$ 323,071	\$ 407,970	\$ 407,970	\$ 407,970
Public Charges for Services	-	-	-	-	-	-	-	-
Miscellaneous Revenue	41,266	673	-	-	3,300	-	-	-
Transfer from Capital Projects			394,959	394,959	275,263	1,837,084	1,837,084	1,837,084
Debt Proceeds	336,553	5,650,000	3,600,000	3,825,000	-	3,600,000	3,600,000	3,600,000
<b>Total Revenues</b>	<b>\$ 377,819</b>	<b>\$ 5,650,673</b>	<b>\$ 4,318,759</b>	<b>\$ 4,543,759</b>	<b>\$ 601,634</b>	<b>\$ 5,845,054</b>	<b>\$ 5,845,054</b>	<b>\$ 5,845,054</b>

### BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

Tax Increment District Number Twelve was created in July of 2017 for the purpose of facilitating redevelopment of the former Sears store and other properties located within the downtown and riverfront. The district includes provisions for engineering services, parking improvements, street, and utility extensions. The budget also includes developer payments of the following:

Macndon	\$15,000
WOZ	\$2,127,219
Riverlife	<u>\$100,000</u>
<b>Total</b>	<b>\$2,242,219</b>

## TAX INCREMENT DISTRICT NUMBER TWELVE FUND

### DISTRICT DEVELOPMENT OBLIGATIONS:

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

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

The city amended their development agreement with WOZ, Inc on November 24, 2020. The amendment provides up to \$3.5 million for demolition, site preparation and 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.

The city entered into a development agreement with Riverlife Wausau LLC. Phase 1 for the construction of apartment building on the city riverfront property. The agreement calls for the city to provide for a \$100,000 tax increment grant equal to 49% of the increment generated payable over a two-year period. The first payment is due in 2022 for increment generated on the 1/1/2021 assessment.

The city entered into a development agreement with Riverlife Condos LLC for October 30, 2020, for the construction of condos on the city riverfront property. The agreement was amended January 12, 2022. The agreement as amended calls for the city to provide for a \$485,000 tax increment grant calculated on 70% of the property tax increment in 5 annual installments. In addition, in the agreement also provides for a \$50,000 clean-up grant for removal and disposal of contaminated soils. Project completion is May 31, 2024. The first increment payment is November of the year following the year the project is completed.

### DISTRICT VALUATIONS:

YEAR	EQUALIZED VALUATION	PERCENTAGE CHANGE
2017	\$32,285,000	
2018	23,866,700	-26.07%
2019	24,348,300	2.02%
2020	24,402,300	0.22%
2021	24,807,900	1.66%
2022	28,057,000	13.10%

### DISTRICT FUTURE OBLIGATIONS:

	Original Amount		Balance
	Borrowed	Repaid	12/31/2022
2018C Taxable Note Anticipation Notes	\$4,005,000	4,005,000	\$0
2020D Promissory Note	\$320,000	60,000	\$260,000
2021B Taxable General Obligation Bond	\$5,650,000		\$5,650,000
	<u>\$9,975,000</u>	<u>\$4,065,000</u>	<u>\$5,910,000</u>

	Principal	Interest	Total
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>\$5,910,000</u>	<u>\$ 567,089</u>	<u>\$ 6,477,089</u>

## TAX INCREMENT DISTRICT NUMBER TWELVE FUND

### PROJECT PLAN AMENDMENT:

The Wausau Common Council authorized the development agreement with T. Wall Enterprises for the Foundry on 3<sup>rd</sup> mixed use development. The development agreement is contingent on a project plan amendment to add the mall property to the district. The agreement obligates the City to make annual Tax Increment Grant payments at the conclusion of the construction. The developer will invest approximately \$48 million. The city will pay 80% of the tax increment not to exceed \$6,000,000 over a term of no more than 21 years plus interest. Construction is expected to begin in 2023. The cash flow will be amended upon execution of the agreement.

### CASH FLOW PROJECTIONS:

Year	USES OF FUNDS					SOURCE OF FUNDS				Annual Surplus (Deficit)	Cumulative Balance	
	Existing Debt	2022 Debt Retirement	Developer Grant	Admin Costs	Capital Expenditures	Debt Proceeds	Other Revenue	Tid 7 Increment	Tax 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)
5 2021	4,205,089		1,279,303	92,268	115,409	5,650,000	673				(41,396)	(1,100,336)
<b>ESTIMATED</b>												
6 2022	121,265		190,921	90,150	474,034		3,300	275,263	323,071		(274,736)	(1,375,072)
7 2023	774,375		2,242,219	70,150	3,520,000	3,600,000		1,837,084	407,970		(761,690)	(2,136,762)
8 2024	775,410	462,362	9,500	11,150				1,881,684	450,000		1,073,262	(1,063,500)
9 2025	765,105	462,362	10,000	11,150				1,881,684	450,000		1,083,067	19,567
10 2026	758,475	462,362	10,000	11,150				1,881,684	450,000		1,089,697	1,109,264
11 2027	362,825	462,362	10,000	11,150					450,000		(396,337)	712,927
12 2028	363,515	462,362	10,000	11,150					450,000		(397,027)	315,900
13 2029	363,718	462,362	8,026	11,150					450,000		(395,256)	(79,356)
14 2030	363,560	462,362		11,150					450,000		(387,072)	(466,428)
15 2031	323,425	462,362		11,150					450,000		(346,937)	(813,365)
16 2032	323,305			11,150					450,000		115,545	(697,820)
17 2033	327,753			11,150					450,000		111,097	(586,723)
18 2034	326,755			11,150					450,000		112,095	(474,628)
19 2035	325,348			11,150					450,000		113,502	(361,126)
20 2036	323,520			11,150					450,000		115,330	(245,796)
21 2037				11,150					450,000		438,850	193,054
<b>TOTAL</b>	<b>\$11,099,669</b>	<b>\$3,698,896</b>	<b>\$7,757,927</b>	<b>\$591,002</b>	<b>\$5,462,691</b>	<b>\$13,575,000</b>	<b>\$439,799</b>	<b>\$7,757,399</b>	<b>\$7,031,041</b>			

The 2022 budget includes provisions for street and utility improvements of \$3,220,000 and parking improvements of \$300,000. The city would fund these improvements with the issuance of debt. The cash flow expects annual Increment contributions from Tax Increment 7 through 2026.

CITY OF WAUSAU  
CONSOLIDATED EXPENDITURES AND REVENUES INTERNAL SERVICE FUNDS  
2023 BUDGET

	MOTOR POOL FUND	LIABILITY FUND	BENEFITS FUND	TOTAL
PERSONAL SERVICE	\$ 829,394	\$ -	\$ -	\$ 829,394
CONTRACTUAL SERVICES	444,000	100,000	86,012	630,012
SUPPLIES & EXPENSE	1,708,034	-	-	1,708,034
FIXED CHARGES	105,400	820,805	6,616,812	7,543,017
CAPITAL OUTLAY	4,252,277	-	-	4,252,277
OTHER FINANCING USES	144,500	-	-	144,500
<b>TOTAL EXPENDITURES</b>	<b>\$ 7,483,605</b>	<b>\$ 920,805</b>	<b>\$ 6,702,824</b>	<b>\$ 15,107,234</b>
PUBLIC CHARGES FOR SERVICES	\$ -	\$ -	\$ 22,148.9	\$ 22,149
INTERGOVT CHARGES FOR SERVICES	5,036,537	914,200	6,670,087	12,620,824
MISCELLANEOUS REVENUE	84,000	37,716	-	121,716
OTHER FINANCING SOURCES	2,200,000	-	-	2,200,000
<b>TOTAL REVENUE</b>	<b>\$ 7,320,537</b>	<b>\$ 951,916</b>	<b>\$ 6,692,236</b>	<b>\$ 14,964,689</b>

# MOTOR POOL FUND

## **MISSION:**

The mission of the Motor pool 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 equipment pool. Operations include the furnishing, repair, maintenance, and disposal of nearly all vehicles and motorized equipment used by the city. Motor-pool staff is comprised of six technicians, one parts specialist, one fleet supervisor and one fleet manager. The Motor-pool is overseen by the fleet manager who provides direction and guidance in the following areas:

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

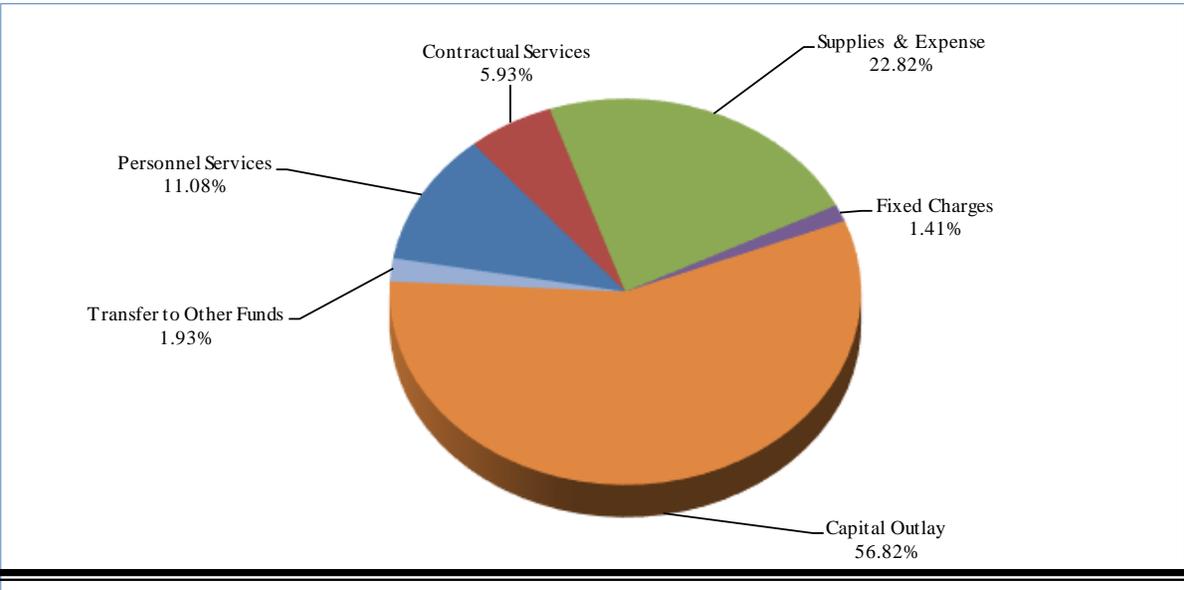
## **2022 ACCOMPLISHMENTS:**

- The Motor-pool shop maintains 467 pieces of equipment. This includes licensed vehicles, heavy equipment, attachments, support equipment and small powered equipment.
- The fueling island provided diesel fuel and unleaded gasoline to Public Works, Police, Fire, Parks, WATS, Airport, Sewer, and Water departments without interruption.
- The Motor-pool shop has begun increasing staffing levels after struggling for two years.
- Motor-pool has started bringing back work into the shop that was being outsourced due to the short staff levels.
- The equipment replacement plan finished the initial updates with equipment replacement life cycles, allowing the city to see a projection on needs to meet standards.
- Coordinated with Finance dept the raising of department equipment rental rates to support cost increases.
- Motor-pool received approval to purchase equipment early in the hope it will alleviate the current struggles of equipment building and delivery delays.
- Motor-pool has put focus and effort in our new staff by continuing education and training programs to keep up with ever changing trends, technology, and practices.
- Continued to provide a safe and efficient fleet of equipment to each department we serve.
- Motor-pool has adjusted staff and continued to work together with other departments supporting their individual needs in an ever-changing environment.
- Departments were provided with new equipment to continue operations. Some of the new equipment includes a dustless sweeper, a new hoist for mechanics, a new 75Ft ladder truck, a new 4,650 Yd<sup>3</sup>/Hr. snowblower, a new motor grader, and new wheel loaders to name only a few.

**2023 GOALS AND OBJECTIVES:**

- Continue to provide a safe, effective, and efficient fleet of equipment to each department.
- Find solutions to the ongoing problem of supplying equipment in a timely manner.
- Continue providing efficient and effective maintenance services.
- Return to full staff levels and add a Motor-pool admin position.
- Return almost all repairs back in house to reduce the amount of outside costs.
- Continue evaluating the strategies provided by the fleet study and adjust procedures as needed.
- Continue to adjust the fleet replacement plan to match standards.
- Review with Finance dept. equipment rental rates and adjust to meet the rising costs of repair and equipment.
- Work with department heads and council on replacement of the existing facility to provide an appropriate working environment to better support the needs of other departments.
- Continue to lease a portion of the fleet to save on maintenance costs and ease the burden on current staff.
- Rent various equipment needed for specific use or low usage to avoid costly purchases.
- Evaluate overhead costs and adjust shop labor rate as needed.
- Continue to provide training on new equipment and technologies.
- Evaluate and continue education opportunities for technicians and encourage certifications.
- Continue to update the antiquated fleet maintenance program allowing better reporting and tracking capabilities.
- Support the idea and possible implementation of a new fleet maintenance software.

**BUDGET:**



BUDGET SUMMARY								
	2020		2021			2022		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 752,656	\$ 568,036	\$ 870,180	\$ 870,180	\$ 722,453	\$ 829,392	\$ 829,392	\$ 829,392
Contractual Services	534,981	514,818	464,200	464,200	439,200	469,000	444,000	444,000
Supplies & Expense	1,076,453	1,081,723	1,373,086	1,808,086	1,477,800	1,708,034	1,708,034	1,708,034
Fixed Charges	1,077,303	1,209,058	982,200	982,200	97,400	105,400	105,400	105,400
Grants, Contributions	12,663	-	-	-	-	-	-	-
Capital Outlay	67,260	12,391	3,408,918	3,408,918	3,402,416	4,252,277	4,252,277	4,252,277
Transfer to Other Funds	-	-	-	-	-	-	-	144,500
<b>Total Expenses</b>	<b>\$ 3,521,316</b>	<b>\$ 3,386,026</b>	<b>\$ 7,098,584</b>	<b>\$ 7,533,584</b>	<b>\$ 6,139,269</b>	<b>\$ 7,364,103</b>	<b>\$ 7,339,103</b>	<b>\$ 7,483,603</b>
Public Chgs for Services	\$ 1,000	\$ 40	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovt Chgs	3,573,410	3,158,570	3,891,000	3,891,000	3,068,000	3,405,000	5,036,537	5,036,537
Miscellaneous	131,543	265,030	84,000	84,000	253,700	84,000	84,000	84,000
Other Financing Sources	-	-	-	435,000	435,000	-	2,200,000	2,200,000
<b>Total Revenues</b>	<b>\$ 3,705,953</b>	<b>\$ 3,423,640</b>	<b>\$ 3,975,000</b>	<b>\$ 4,410,000</b>	<b>\$ 3,756,700</b>	<b>\$ 3,489,000</b>	<b>\$ 7,320,537</b>	<b>\$ 7,320,537</b>

**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. The budget assumes a 12% increase in Motor Pool charges to departments. Current capital outlay is \$4,252,277 which reflects the impact of deferred replacement. This will be offset with five year debt of \$2,200,000. Future years replacements include

2024	\$2,762,069
2025	\$2,266,894
2026	\$1,788,800
2027	\$2,345,372

## MOTOR POOL FUND

### BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2023	\$7,483,603	\$385,019	5.42%
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%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2023	\$7,320,537	\$3,345,537	84.16%
2022	\$3,975,000	(\$3,345,537)	-45.70%
2021	\$7,320,537	\$3,497,537	91.49%
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%

### WORKING CAPITAL HISTORY:

2021	\$2,766,678
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

# LIABILITY INSURANCE FUND

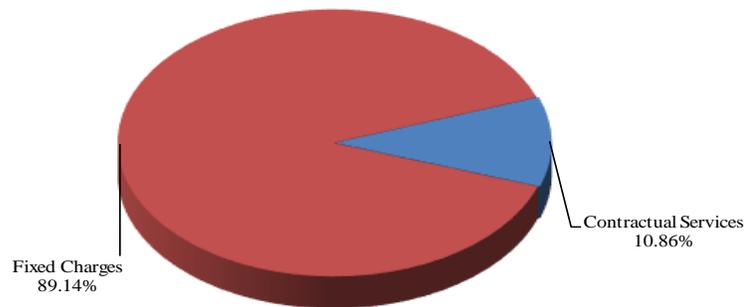
**MISSION:**

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								
	2020	2021	2022			2023		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Contractual Services	\$ 80,015	\$ 99,953	\$ 103,000	\$ 103,000	\$ 110,000	\$ 100,000	\$ 100,000	\$ 100,000
Fixed Charges	946,145	603,438	848,450	848,450	749,574	820,805	820,805	820,805
<b>Total Expenses</b>	<b>\$ 1,026,160</b>	<b>\$ 703,391</b>	<b>\$ 951,450</b>	<b>\$ 951,450</b>	<b>\$ 859,574</b>	<b>\$ 920,805</b>	<b>\$ 920,805</b>	<b>\$ 920,805</b>
Intergovernmental Charges	\$ 880,192	\$ 912,200	\$ 914,200	\$ 914,200	\$ 914,200	\$ 914,200	\$ 914,200	\$ 914,200
Miscellaneous Revenues	56,490	43,460	37,000	37,000	40,000	37,716	37,716	37,716
<b>Total Revenues</b>	<b>\$ 936,682</b>	<b>\$ 955,660</b>	<b>\$ 951,200</b>	<b>\$ 951,200</b>	<b>\$ 954,200</b>	<b>\$ 951,916</b>	<b>\$ 951,916</b>	<b>\$ 951,916</b>

**BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:**

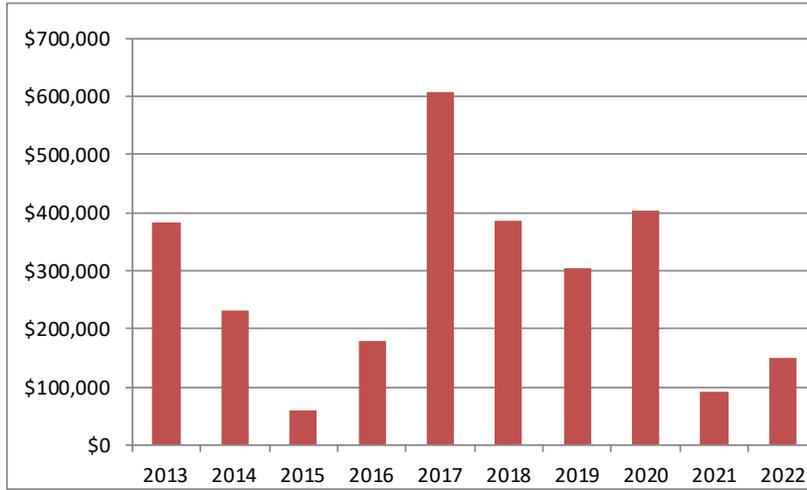
The budget provides for the insurance policies and risk management administrative costs. 2013 was the first year the city maintained self-funded workers compensation program. Maintaining adequate reserves is critical as the Specific Excess Workers' Compensation policy maintains an employers' liability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

## INSURANCE FUND

2023 policy plan costs are estimated as follows:

Employment Practices	\$ 27,210
Public Liability	222,000
Auto	91,000
Crime Policy	1,300
Storage Tank Liability	13,680
Building and Boiler	187,000
Airport Insurance	4,315
Workers Compensation	63,000

### WORKERS COMPENSATION ACCRUED ANNUAL CLAIMS:



### BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2023	\$920,805	(30,645)	-3.22%
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
2023	\$951,916	716	0.08%
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:**

2021	\$1,408,356
2020	1,111,385
2019	377,734
2018	396,271
2017	434,703
2016	756,624
2015	869,164
2014	465,891
2013	296,857
2012	380,077

# EMPLOYEE BENEFIT FUND

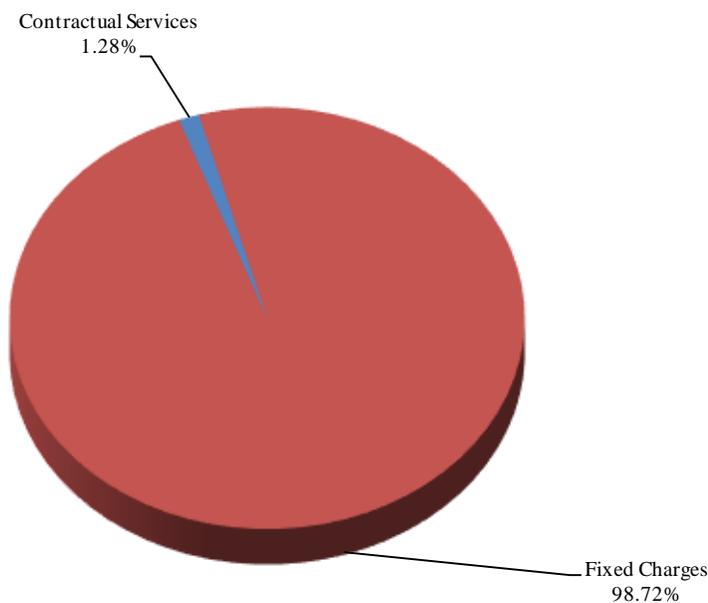
## MISSION:

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								
	2020	2021	2022			2023		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommend	Adopted
Contractual Services	\$ 94,666	\$ 84,006	\$ 84,700	\$ 84,700	\$ 75,700	\$ 86,012	\$ 86,012	\$ 86,012
Fixed Charges	5,529,713	5,872,190	6,316,327	6,316,327	5,997,737	6,616,812	6,616,812	6,616,812
<b>Total Expenses</b>	<b>\$ 5,624,379</b>	<b>\$ 5,956,196</b>	<b>\$ 6,401,027</b>	<b>\$ 6,401,027</b>	<b>\$ 6,073,437</b>	<b>\$ 6,702,824</b>	<b>\$ 6,702,824</b>	<b>\$ 6,702,824</b>
Public Charges for Services	\$ 55,365	\$ 24,102	\$ 58,099	\$ 58,099	\$ 20,494	\$ 22,149	\$ 22,149	\$ 22,149
Intergovernmental Charges	5,597,202	5,911,437	6,380,427	6,380,427	6,042,289	6,670,087	6,670,087	6,670,087
<b>Total Revenues</b>	<b>\$ 5,652,567</b>	<b>\$ 5,935,539</b>	<b>\$ 6,438,526</b>	<b>\$ 6,438,526</b>	<b>\$ 6,062,783</b>	<b>\$ 6,692,236</b>	<b>\$ 6,692,236</b>	<b>\$ 6,692,236</b>

## 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 2023 health insurance policy increased 9.5% and the dental remained unchanged.

**EMPLOYEE BENEFIT AND HRA FUNDS**

**BUDGETARY HISTORY:**

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2023	\$6,702,824	\$301,797	4.72%
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
2023	\$6,692,236	\$253,710	3.94%
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:**

2021	\$	1,357,069
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

CITY OF WAUSAU  
CONSOLIDATED EXPENDITURES AND REVENUES ENTERPRISE FUNDS  
2023 BUDGET

	WATER UTILITY FUND	SEWERAGE UTILITY FUND	METRORIDE FUND	PARKING FUND	AIRPORT FUND	ANIMAL CONTROL FUND	TOTAL
PERSONAL SERVICE	1,779,356	1,342,685	3,171,590	301,114	19,286	91,621	6,705,652
CONTRACTUAL SERVICES	1,420,300	2,111,000	473,476	471,429	310,600	111,367	4,898,172
SUPPLIES & EXPENSE	1,022,400	578,700	703,987	40,200	19,200	10,200	2,374,687
BUILDING MATERIALS	511,300	533,000	-	5,900	-	-	1,050,200
FIXED CHARGES	1,197,400	1,294,000	45,179	152,900	20,250	25,000	2,734,729
DEBT SERVICE	3,210,818	4,916,146	-	-	-	-	8,126,964
GRANTS, CONTRIBUTIONS & OTHER	5,000	1,400	-	-	-	-	6,400
CAPITAL OUTLAY	-	-	-	-	-	-	-
OTHER FINANCING USES	2,000,000	525,000	-	-	-	-	2,525,000
<b>TOTAL EXPENSES</b>	<b>11,146,574</b>	<b>11,301,931</b>	<b>4,394,232</b>	<b>971,543</b>	<b>369,336</b>	<b>238,188</b>	<b>28,421,804</b>
GENERAL PROPERTY TAXES	-	-	889,892	297,034	216,336	59,693	1,462,955
INTERGOVERNMENTAL GRANTS & AID	-	-	3,192,203	-	-	-	3,192,203
LICENSES & PERMITS	-	-	-	-	-	130,970	130,970
FINES & FORFEITURES	-	-	-	168,000	-	5,200	173,200
PUBLIC CHARGES FOR SERVICES	7,807,600	10,545,080	299,670	388,250	28,000	2,040	19,070,640
INTERGOVT CHARGES FOR SERVICES	-	-	12,467	-	-	35,000	47,467
MISCELLANEOUS REVENUE	-	80,000	-	1,500	130,000	-	211,500
OTHER FINANCING SOURCES	10,000	40,000	-	-	-	-	50,000
<b>TOTAL REVENUES</b>	<b>7,817,600</b>	<b>10,665,080</b>	<b>4,394,232</b>	<b>854,784</b>	<b>374,336</b>	<b>232,903</b>	<b>24,338,935</b>

# 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.

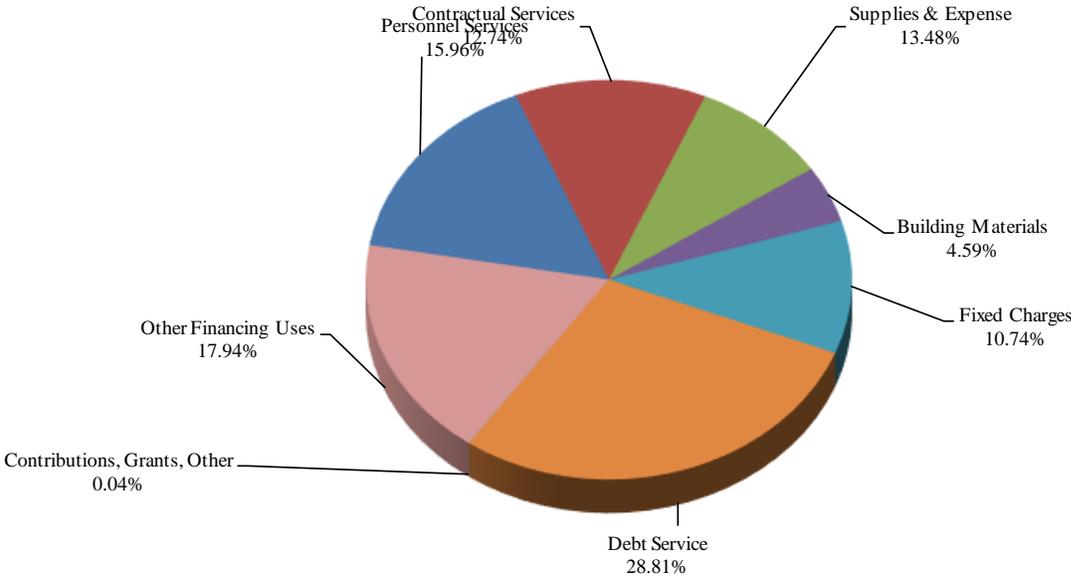
## ORGANIZATIONAL STRUCTURE:



## STAFFING LEVELS:

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
TOTAL	31	31	31	29.5	28.5	28.5	27.50	27.50	26.50	26.50

**WATER BUDGET:**

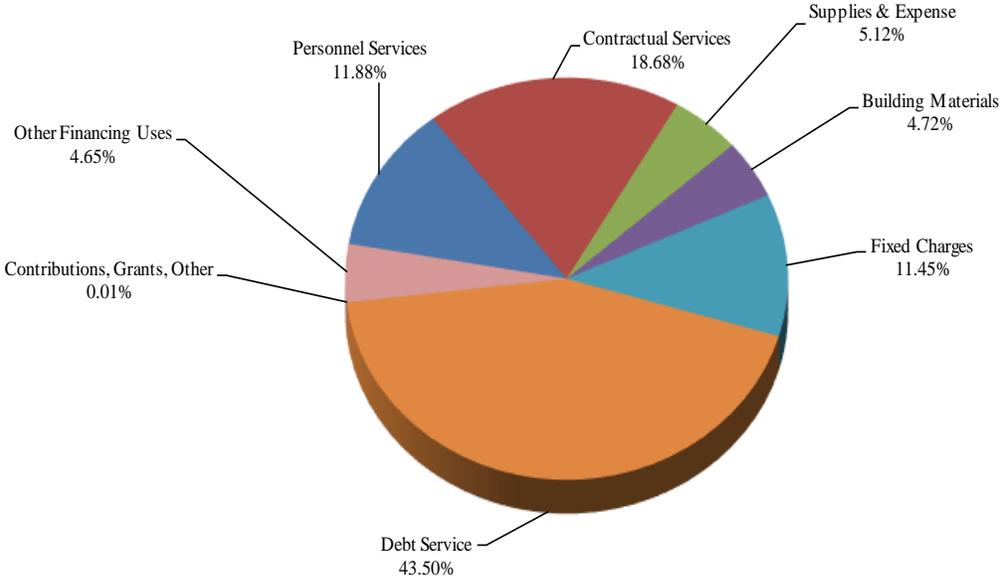


BUDGET SUMMARY								
	2020	2021	2022			2023		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 1,307,446	\$ 1,281,605	\$ 1,906,035	1,906,035	\$ 1,849,223	\$ 1,779,354	\$ 1,779,356	\$ 1,779,356
Contractual Services	862,160	990,320	1,001,400	1,001,400	1,234,347	1,420,300	1,420,300	1,420,300
Supplies & Expense	395,098	709,331	1,105,300	1,105,300	1,237,452	1,022,400	1,022,400	1,022,400
Building Materials	368,090	440,812	463,100	463,100	511,426	511,300	511,300	511,300
Fixed Charges	1,179,054	1,241,383	965,800	965,800	1,197,400	1,197,400	1,197,400	1,197,400
Debt Service	270,032	573,672	740,000	740,000	827,000	3,210,818	3,210,818	3,210,818
Contributions, Grants, Other	50,979	300	36,000	36,000	5,000	5,000	5,000	5,000
Other Financing Uses	1,279,488	1,516,365	1,290,000	1,290,000	2,010,000	200,000	2,000,000	2,000,000
<b>Total Expenses</b>	<b>\$ 5,712,347</b>	<b>\$ 6,753,788</b>	<b>\$ 7,507,635</b>	<b>\$ 7,507,635</b>	<b>\$ 8,871,848</b>	<b>\$ 9,346,572</b>	<b>\$ 11,146,574</b>	<b>\$ 11,146,574</b>
Public Charges	\$ 6,589,195	\$ 7,665,042	\$ 7,565,900	\$ 7,565,900	\$ 7,552,000	\$ 7,807,600	\$ 7,807,600	7,807,600
Miscellaneous Revenues	508,636	2,654	500	500	-	-	-	-
Other Financing Sources	102,964	23,722	10,000	10,000	10,000	10,000	10,000	10,000
<b>Total Revenues</b>	<b>\$ 7,200,795</b>	<b>\$ 7,691,418</b>	<b>\$ 7,576,400</b>	<b>\$ 7,576,400</b>	<b>\$ 7,562,000</b>	<b>\$ 7,817,600</b>	<b>\$ 7,817,600</b>	<b>\$ 7,817,600</b>

**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. The City is submitting a rate increase to the Public Service Commission. The new rates will cover the new plant investment.

**WASTEWATER BUDGET:**



BUDGET SUMMARY								
	2020	2021	2022			2023		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 1,104,878	\$ 1,169,689	\$ 1,299,828	\$ 1,299,828	\$ 1,183,830	\$ 1,342,685	1,342,685	\$ 1,342,685
Contractual Services	1,416,800	1,715,909	1,878,000	1,878,000	2,059,187	2,111,000	2,111,000	2,111,000
Supplies & Expense	397,549	373,011	679,400	679,400	551,927	578,700	578,700	578,700
Building Materials	164,798	223,320	270,000	270,000	665,123	533,000	533,000	533,000
Fixed Charges	1,266,237	1,293,670	1,272,000	1,272,000	1,295,796	1,294,000	1,294,000	1,294,000
Debt Service	550,046	1,070,461	540,000	540,000	1,851,007	4,956,146	4,916,146	4,916,146
Contributions, Grants, Other	5,932	310	1,400	1,400	1,803	1,400	1,400	1,400
Other Financing Uses	528,211	539,002	538,000	538,000	525,604	538,000	525,000	525,000
<b>Total Expenses</b>	<b>\$ 5,434,451</b>	<b>\$ 6,385,372</b>	<b>\$ 6,478,628</b>	<b>\$ 6,478,628</b>	<b>\$ 8,134,277</b>	<b>\$ 11,354,931</b>	<b>\$ 11,301,931</b>	<b>\$ 11,301,931</b>
Public Charges	\$ 6,282,461	\$ 8,146,913	\$ 6,800,000	\$ 6,800,000	\$ 9,497,023	\$ 10,545,080	\$ 10,545,080	\$ 10,545,080
Miscellaneous	1,763,882	4,555	15,000	15,000	50,689	10,000	80,000	80,000
Other Financing Sources	624,290	71,774	40,000	40,000	40,014	40,000	40,000	40,000
<b>Total Revenues</b>	<b>\$ 8,670,633</b>	<b>\$ 8,223,242</b>	<b>\$ 6,855,000</b>	<b>\$ 6,855,000</b>	<b>\$ 9,587,726</b>	<b>\$ 10,595,080</b>	<b>\$ 10,665,080</b>	<b>\$ 10,665,080</b>

**BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:**

The expense budget includes multiple areas that reflect the costs of the new facility including the new chemicals required to correct PH in the discharge water. The revenue projections reflect the 3-phase rate increase. The final phase was put in service on October 1, 2022. Debt service reflects the clean water fund loan.

**COMBINED  
BUDGETARY HISTORY:**

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2023	\$22,448,505	\$8,462,242	60.50%
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%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2023	\$18,482,680	\$4,051,280	28.07%
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
2021	(1,321,416)	(5,795,828)
2020	337,518	(1,942,947)
2019	598,663	(724,843)
2018	2,608,092	2,822,251
2017	2,392,230	2,545,774
2016	3,343,601	3,139,162
2015	1,883,623	2,368,494
2014	(48,236)	2,829,392
2013	724,186	2,765,660

# METRO RIDE FUND

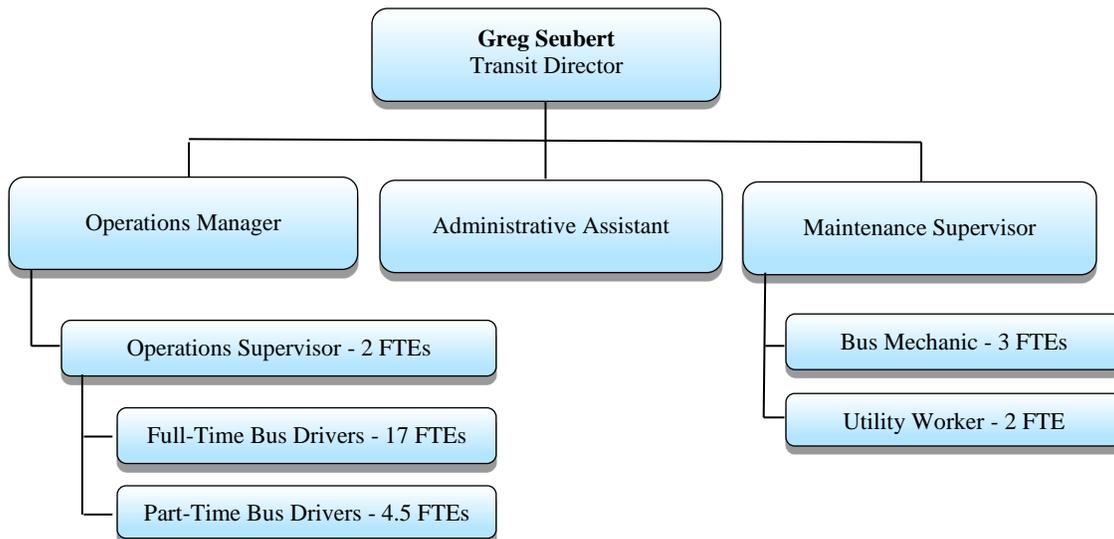
## MISSION:

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	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
TOTAL	34.50	32.50	32.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50

## ACCOMPLISHMENTS:

- Completed procurement of 7 new transit buses funded by 80% State of Wisconsin VW Settlement Funds.
- Replaced or upgraded, telephone system, door access system, video surveillance system, and fuel tank monitoring system.
- Completed Transit Development Plan.
- Used CARES Act funds to mitigate the financial impacts of the COVID-19 pandemic.

## GOALS AND OBJECTIVES:

- Replace revenue collection system.
- Implement technology solutions to provide real-time information for customers and transit management.

DEPARTMENT STATISTICS:

Passenger Fare History

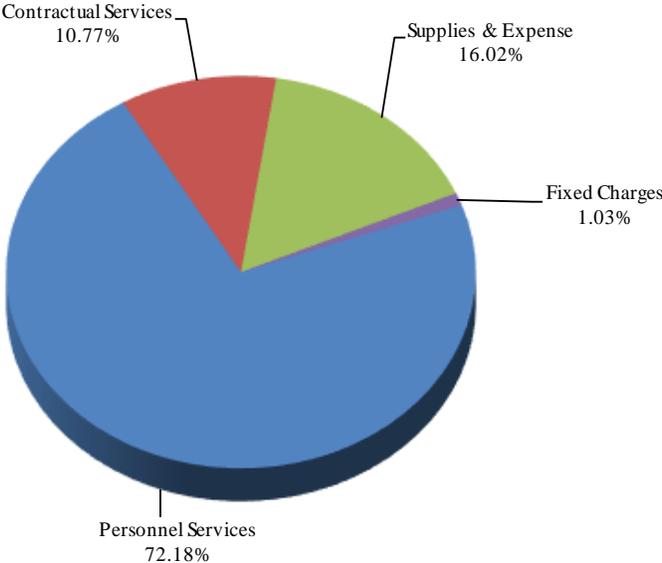
Fare Category	2020-2023	2015-2019	2012-2014	2008-2011	2003-2006	2001-2002	1999-2001
Adult Cash	\$1.75	\$1.75	\$1.50	\$1.25	\$1.00	\$0.90	\$0.85
Adult Token	10 for \$11.00	10 for \$10.00	10 for \$9.00	10 for \$7.50	10 for \$6.00	9 for \$5.00	9 for \$5.00
	\$1.10	1.00	\$0.90	\$0.75	\$0.60	\$0.56	\$0.56
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
2021*	383,242	284,378	\$10.96
2020 *	343,693	252,812	\$11.70
2019	402,219	468,555	\$6.61
2018	401,607	503,359	\$6.07
2017	406,344	498,902	\$5.37
2016	403,720	529,831	\$4.94
2015	402,905	577,044	\$4.56
2014	436,435	654,078	\$4.48
2013	439,668	672,224	\$4.22
2012	401,126	631,360	\$4.28
2011	573,809	788,748	\$4.24
2010	571,458	774,081	\$4.02
2009	573,876	794,121	\$3.88
2008	604,793	849,985	\$3.89

\* Service reduction due to COVID-19 Pandemic

**BUDGET:**



BUDGET SUMMARY								
	2020	2021	2022			2023		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 2,316,156	\$ 2,085,348	\$ 2,687,155	\$ 2,664,655	\$ 2,462,144	\$ 3,171,590	\$ 3,171,590	\$ 3,171,590
Contractual Services	352,549	411,024	421,416	443,916	471,469	473,476	473,476	473,476
Supplies & Expense	378,665	521,571	549,937	549,937	580,020	703,987	703,987	703,987
Fixed Charges	357,780	271,124	32,416	32,416	37,662	45,179	45,179	45,179
Grants, Contributions	509	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>\$ 3,405,659</b>	<b>\$ 3,289,068</b>	<b>\$ 3,690,924</b>	<b>\$ 3,690,924</b>	<b>\$ 3,551,295</b>	<b>\$ 4,394,232</b>	<b>\$ 4,394,232</b>	<b>\$ 4,394,232</b>
Taxes	\$ 1,114,341	\$ 889,892	388,883	388,883	\$ 389,213	889,892	\$ 889,892	\$ 889,892
Intergvtl Grants & Aids	2,773,107	2,788,332	2,990,671	2,990,671	2,871,295	3,192,203	3,192,203	3,192,203
Public Charges	155,919	148,052	299,470	299,470	277,320	299,670	299,670	299,670
Intergovt Charges	3,673	11,533	11,900	11,900	12,467	12,467	12,467	12,467
Other Financing Sources	-	51,967	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 4,047,040</b>	<b>\$ 3,889,776</b>	<b>\$ 3,690,924</b>	<b>\$ 3,690,924</b>	<b>\$ 3,550,295</b>	<b>\$ 4,394,232</b>	<b>\$ 4,394,232</b>	<b>\$ 4,394,232</b>

**BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:**

The 2023 budget reflects continued CARES funding from the federal government. The transit levy will increase in 2024 when the federal funding is depleted.

**WORKING CAPITAL HISTORY:**

2021	\$1,812,513
2020	\$1,221,023
2019	\$310,325
2018	\$441,997
2017	\$430,412
2016	\$471,126
2015	\$512,542
2014	\$564,357
2013	\$432,923

**BUDGETARY HISTORY:**

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2023	\$4,394,232	\$703,308	19.06%
2022	\$3,690,924	\$0	0.00%
2021	\$3,690,924	\$46,113	1.27%
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	(\$333,610)	-9.04%
2014	\$3,690,924	\$302,218	8.92%
2013	\$3,388,706	(\$476,785)	-12.33%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2023	\$3,504,340	\$202,299	6.13%
2022	\$3,302,041	\$0	0.00%
2021	\$3,302,041	\$902,825	37.63%
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%

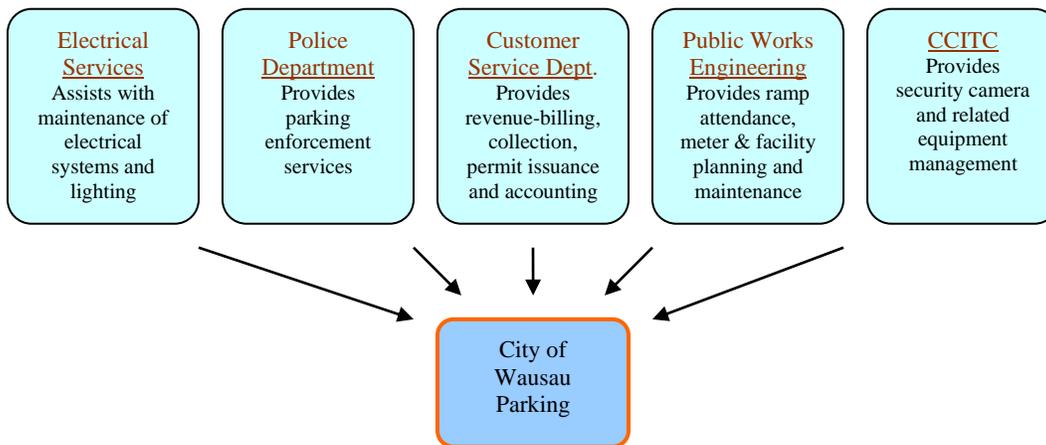
# PARKING FUND

**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.

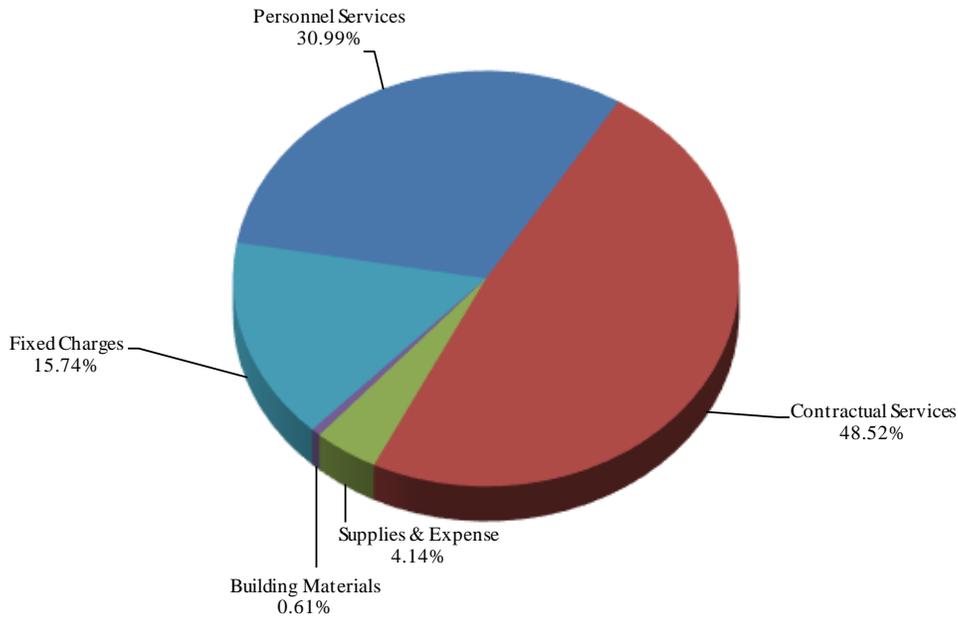


**FACILITIES MAINTAINED:**

The City operates the following parking facilities

<b>CENTRAL BUSINESS DISTRICT PARKING SUMMARY</b>	
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

**BUDGET:**



<b>BUDGET SUMMARY</b>								
	2020	2021	2022			2023		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 277,492	\$ 275,261	\$ 202,817	\$ 202,817	\$ 298,329	\$ 311,114	\$ 301,114	\$ 301,114
Contractual Services	403,324	385,088	467,629	467,629	416,875	605,929	471,429	471,429
Supplies & Expense	33,659	41,924	41,700	41,700	27,800	41,200	40,200	40,200
Building Materials	704	893	5,900	5,900	4,400	5,900	5,900	5,900
Fixed Charges	792,041	153,954	750,000	750,000	742,800	750,400	152,900	152,900
Grants Contributions & Other	10,039	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	54,000	-	-
<b>Total Expenses</b>	<b>\$ 1,517,259</b>	<b>\$ 857,120</b>	<b>\$ 1,468,046</b>	<b>\$ 1,468,046</b>	<b>\$ 1,490,204</b>	<b>\$ 1,768,543</b>	<b>\$ 971,543</b>	<b>\$ 971,543</b>
Taxes	\$ 105,108	\$ 150,000	\$ 156,287	\$ 156,287	\$ 155,387	\$ 357,034	\$ 297,034	\$ 297,034
Fines and Forfeitures	175,256	168,351	208,759	208,759	145,000	208,759	168,000	168,000
Public Charges for Services	408,408	312,687	392,450	392,450	353,950	567,250	388,250	388,250
Intergovt Charges for Services	-	11,217	-	-	-	-	-	-
Miscellaneous	2,352	(473)	1,500	1,500	1,500	1,500	1,500	1,500
Other Financing Sources	632,083	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 1,323,207</b>	<b>\$ 641,782</b>	<b>\$ 758,996</b>	<b>\$ 758,996</b>	<b>\$ 655,837</b>	<b>\$ 1,134,543</b>	<b>\$ 854,784</b>	<b>\$ 854,784</b>

**BUDGET HIGHLIGHTS:**

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
2023	\$971,543	(\$496,503)	-33.82%
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
2023	\$557,750	(\$44,959)	-7.46%
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:**

2021	-\$92,556
2020	\$113,139
2019	\$33,657
2018	\$63,045
2017	\$320,224
2016	\$651,874
2015	\$736,430
2014	\$702,154
2013	\$580,969

# 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](http://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:**

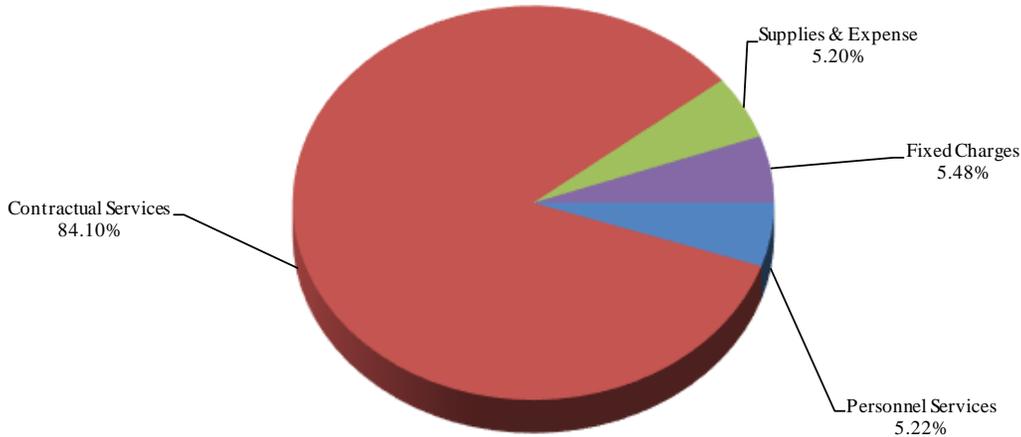
- Market private hangar construction and corporate hangar opportunities to successfully secure airport tenants
- Assist local non-profit aviation organizations in Central Wisconsin such as the Boy Scouts, Wausau R/C Sportsmen, and EAA640, and Learn Build Fly with aviation and airport promotions.
- Continued 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:**



<b>BUDGET SUMMARY</b>								
	2020	2021	2022			2023		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 24,273	\$ 27,753	\$ 39,811	\$ 39,811	\$ 10,308	\$ 19,286	\$ 19,286	\$ 19,286
Contractual Services	255,382	264,664	255,100	284,400	304,000	310,600	310,600	310,600
Supplies & Expense	26,988	13,092	19,025	19,025	19,200	19,200	19,200	19,200
Fixed Charges	147,461	143,121	157,250	157,250	145,250	20,250	20,250	20,250
Other Financing Uses	-	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>\$ 454,104</b>	<b>\$ 448,630</b>	<b>\$ 471,186</b>	<b>\$ 500,486</b>	<b>\$ 478,758</b>	<b>\$ 369,336</b>	<b>\$ 369,336</b>	<b>\$ 369,336</b>
Taxes	\$ 125,000	\$ 145,674	\$ 160,219	\$ 160,219	\$ 160,219	\$ 216,336	\$ 216,336	\$ 216,336
Public Charges	24,759	32,995	25,000	18,300	28,000	28,000	28,000	28,000
Miscellaneous	134,189	129,095	145,967	145,967	130,000	130,000	130,000	130,000
Other Financing Sources	25,000	88,798	-	36,000	36,000	-	-	-
<b>Total Revenue</b>	<b>\$ 308,948</b>	<b>\$ 396,562</b>	<b>\$ 331,186</b>	<b>\$ 360,486</b>	<b>\$ 354,219</b>	<b>\$ 374,336</b>	<b>\$ 374,336</b>	<b>\$ 374,336</b>

**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
2023	\$369,336	(\$101,850)	-21.62%
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
2023	\$158,000	(\$12,967)	-7.59%
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:**

2021	\$(24,939)
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

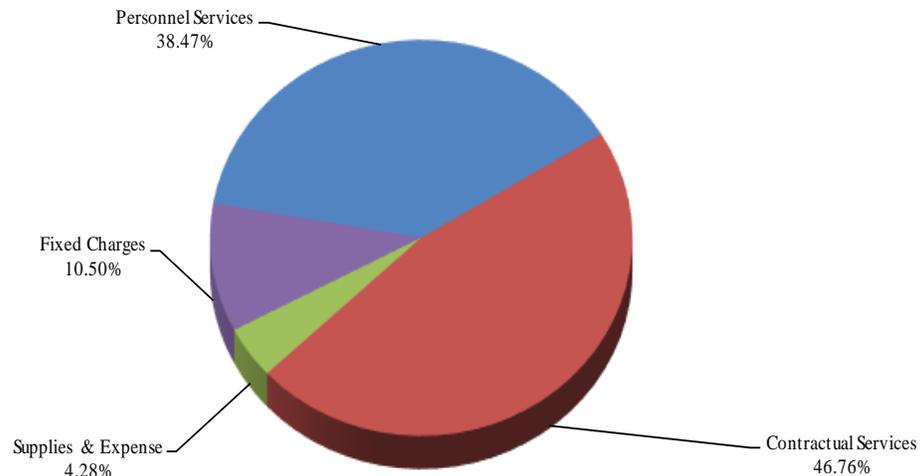
**MISSION:**

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.

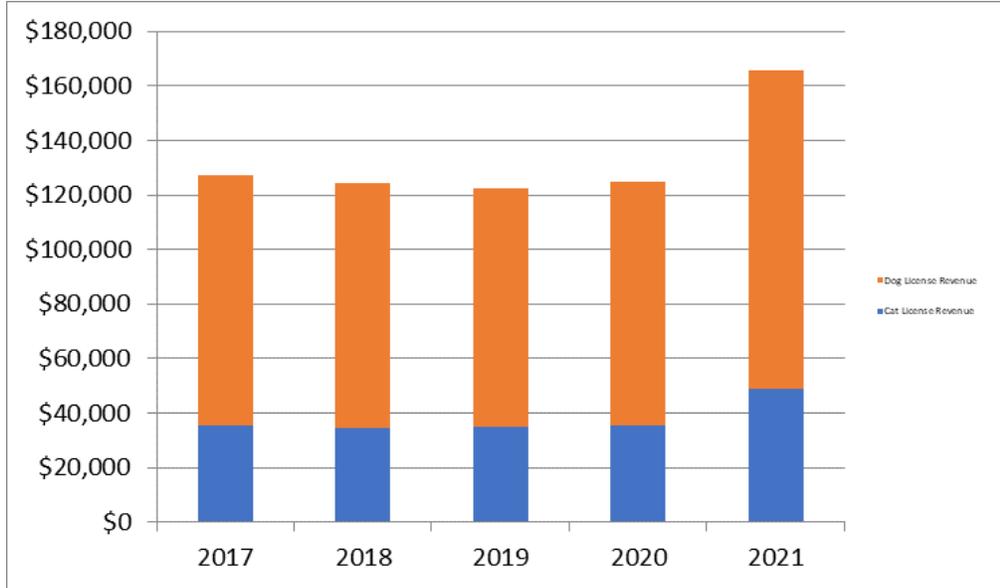
**BUDGET:**



BUDGET SUMMARY									
	2020		2021		2022			2023	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted	
Personnel Services	\$ 85,794	\$ 78,730	\$ 86,336	\$ 86,336	\$ 86,932	\$ 91,622	\$ 91,622	\$ 91,622	
Contractual Services	96,926	76,903	111,367	111,367	111,367	111,367	111,367	111,367	
Supplies & Expense	13,787	9,196	10,200	10,200	10,200	10,200	10,200	10,200	
Fixed Charges	29,576	36,032	25,000	25,000	28,981	25,000	25,000	25,000	
Grants, Contributions & Other	13,634	-	-	-	-	-	-	-	
<b>Total Expenses</b>	<b>\$ 239,717</b>	<b>\$ 200,861</b>	<b>\$ 232,903</b>	<b>\$ 232,903</b>	<b>\$ 237,480</b>	<b>\$ 238,189</b>	<b>\$ 238,189</b>	<b>\$ 238,189</b>	
Taxes	\$ 40,747	\$ 45,247	\$ 59,693	\$ 59,693	\$ 59,693	\$ 59,693	\$ 59,693	\$ 59,693	
Licenses and Permits	128,657	170,023	130,970	130,970	135,001	130,970	130,970	130,970	
Fines and Forfeitures	696	2,128	5,200	5,200	5,200	5,200	5,200	5,200	
Public Charges for Services	2,965	2,627	2,040	2,040	2,400	2,040	2,040	2,040	
Intergovt Chgs for Services	32,835	16,860	35,000	35,000	35,000	35,000	35,000	35,000	
Miscellaneous	968	121	-	-	135	-	-	-	
<b>Total Revenues</b>	<b>\$ 206,868</b>	<b>\$ 237,006</b>	<b>\$ 232,903</b>	<b>\$ 232,903</b>	<b>\$ 237,429</b>	<b>\$ 232,903</b>	<b>\$ 232,903</b>	<b>\$ 232,903</b>	

**BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:**

**LICENSING STATISTICS:**



**BUDGETARY HISTORY:**

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2023	\$238,189	\$5,286	2.27%
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
2023	\$173,210	\$0	0.00%
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	