

# CITY OF WAUSAU

## 2024 BUDGET





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Office of the Mayor  
Katie Rosenberg

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To: Members of the Finance Committee, Common Council and citizens of Wausau  
From: Mayor Katie Rosenberg  
Subject: 2024 Budget

Residents rely on quality services from the City of Wausau every day. In order to meet those needs, the City requires a skilled workforce, modern technology, and well-maintained infrastructure.

Just like the last three years, staff and I developed our 2024 budget as a cost to continue budget. That means that it reflects the costs necessary to maintain the same level of City services as the past year. Unfortunately, this does not mean we can provide the same level of services at the same price. Inflation, maintaining competitive wages, and aging infrastructure all create an upward pressure on costs. In fact, this was the largest cost to continue year in recent memory. If we only did what we did last year, it would cost about \$2 million more.

As you know, property taxes and state aid are the top revenue sources the City has to work with to fund our annual budget. This year, after years of struggle, the legislature finally increased their contributions to local government through the Shared Revenue program. We are thrilled that our shared revenue increased by just over \$1 million – but it's not a magic bullet.

That means we still have tough decisions to make about our City's priorities. We have many more great ideas for services than we will ever have the funds to make happen, but I feel it's an important part of the process for you all to see and discuss the innovative ideas, in the form of supplemental budget requests, that our staff has come up with to address the concerns they are hearing from our community. You will also have the opportunity to discuss TID management and whether or not to close TID 6 along with the future of TID 7.

I know that together we will be able to design a budget that meets the needs of our community. Thank you for being a part of this process.

Sincerely,

Katie Rosenberg  
Wausau Mayor

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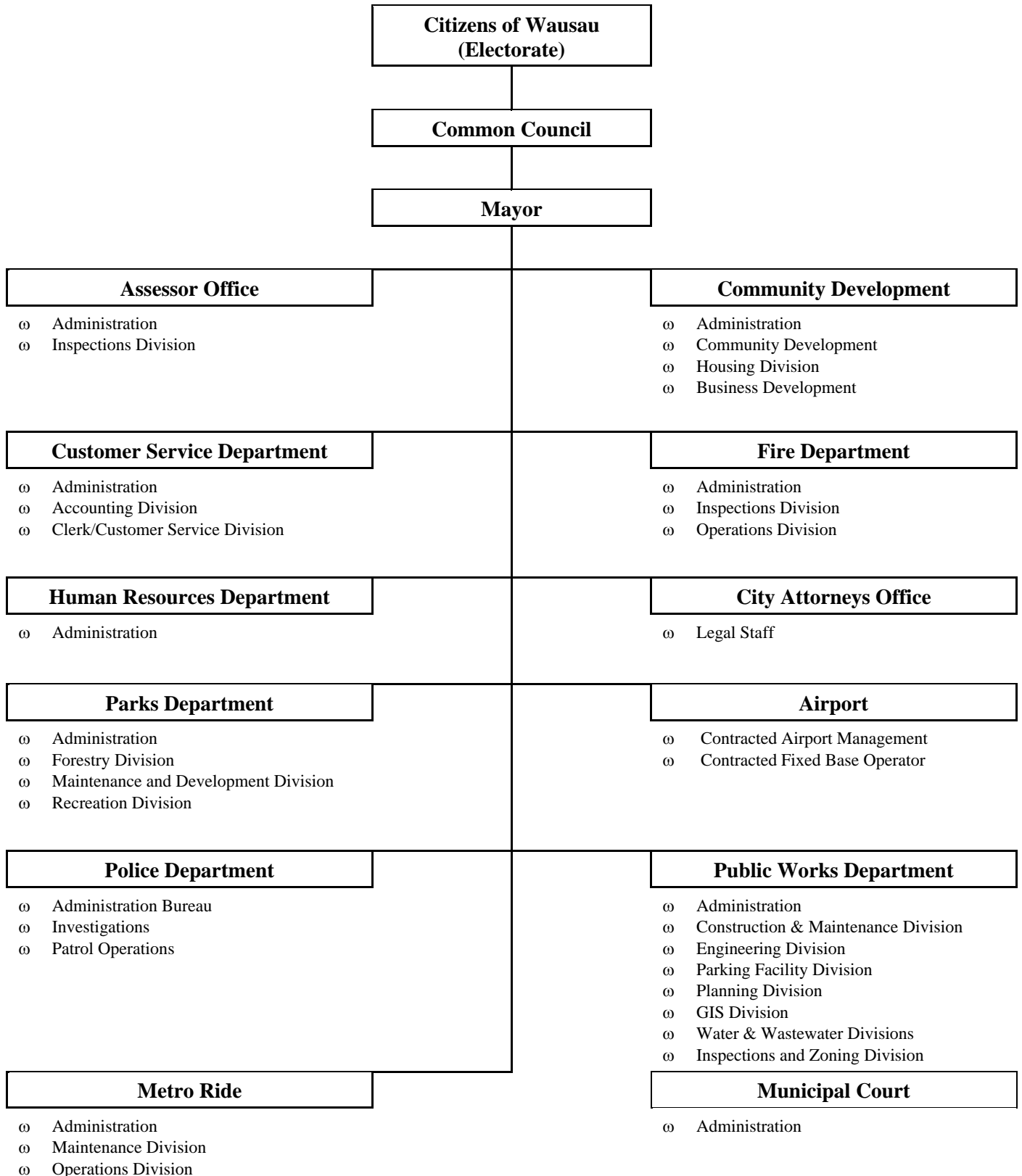
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# CITY OF WAUSAU

## Organizational Chart



**CITY OF WAUSAU  
List of Principal Officials**

ELECTED

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

Alderman District

First..... Carol Lukens  
Second ..... Michael Martens  
Third ..... Tom Kilian  
Fourth ..... Doug Diny  
Fifth ..... Gary Gisselman  
Sixth..... Becky McElhanev  
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 ..... Matthew Barnes  
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 ..... Matthew Rosenbloom Jones  
CCITC Director ..... Gerard Klein

# 2024 BUDGET OVERVIEW

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

## GENERAL PROPERTY TAXES

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

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

BUDGET YEAR	EQUALIZED VALUATION	% INCREASE	ASSESSED VALUATION	% INCREASE
2015	\$2,655,928,800	5.36%	\$2,748,578,600	0.38%
2016	\$2,633,849,300	-0.83%	\$2,647,463,400	-3.68%
2017	\$2,608,454,600	-0.96%	\$2,696,195,000	1.84%
2018	\$2,764,682,800	5.99%	\$2,716,638,000	0.76%
2019	\$2,896,505,400	4.77%	\$2,712,932,900	-0.14%
2020	\$3,075,863,100	6.19%	\$2,817,661,200	3.86%
2021	\$3,150,497,500	2.43%	\$3,345,281,800	18.73%
2022	\$3,265,016,200	3.63%	\$3,224,073,900	-3.62%
2023	\$3,680,737,900	12.73%	\$3,264,070,400	1.24%
2024	\$4,030,170,800	9.49%	\$3,322,823,667 *	1.80%

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

\*estimate

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

The 2020 re-valuation established values of all property effective 1/1/2020. Prior re-evaluations have been conducted in 2015, 2007, 2004, 1996, 1986 and 1974. The city assessor is working on a city-wide revaluation as of 1/1/2024. Notices regarding new values will be sent to all property owners when the work is complete. The assessed value and equalized value of each parcel are reported on the tax bill.

**The Tax Levy** is restricted by the State of Wisconsin levy limits, to the percentage of net new construction along with provisions for increases when TID terminations or subtractions occur. The levy limit provides that the “unused” prior year levy capacity can be applied to the following year’s budget if approved by three-quarters majority vote of the City Council. In addition, there are certain provisions within the law that allow a municipality to increase their levy for debt service. The levy limit applies to the levy prior to the computation of the tax increment. A historical analysis of the levy limit utilization, since its inception, is shown on the table to the right. The 2024 budget is the tenth year the City

	Allowable * Levy	Actual * Levy	Debt Service Exception	Under Utilized
2023 for 2024	\$28,041,703	\$30,861,043	\$ 2,819,340	\$0
2022 for 2023	\$26,867,396	\$29,980,918	\$3,113,522	\$0
2021 for 2022	\$26,275,063	\$28,556,943	\$2,281,880	\$0
2020 for 2021	\$25,666,520	\$27,436,246	\$1,769,726	\$0
2019 for 2020	\$24,590,165	\$26,096,694	\$1,506,529	\$0
2018 for 2019	\$23,496,270	\$24,865,156	\$1,368,886	\$0
2017 for 2018	\$23,280,657	\$24,462,366	\$1,181,709	\$0
2016 for 2017	\$22,729,865	\$23,879,534	\$1,149,669	\$0
2015 for 2016	\$22,425,817	\$22,927,098	\$501,281	\$0
2014 for 2015	\$22,184,317	\$22,312,375	\$128,058	\$0

\* Levy before tax increment computation

increased the levy above the basic levy law limit. This was accomplished through the debt exemption. The total amendment over and above the basic levy limit increase is \$2,819,340. The full debt levy exemption is \$4,398,000. This leaves \$1,578,660 of the debt exemption unused. This extra debt exemption capacity will be important when the 12 firefighter positions and outreach officer are added to the levy at the end of the grant. The State added a number of other restrictions to the levy limit law that prevents communities from raising a variety of other revenues to support the budget without a corresponding reduction in the levy. These revenues are specifically listed in the statutes and include: garbage collection, fire protection, snow plowing, street sweeping and storm water management. If a community chooses to increase or create one of these revenues the levy must be reduced by the amount of the new revenue.

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

When evaluating the budget people frequently ask how much does one penny on the levy generate in taxes? The answer is about \$28,000. Of course the tax bill contains more than just City of Wausau taxes. The bill is a consolidated property tax bill that includes the taxes of the school districts, county and technical college. The tax rates of these entities are generally determined in mid-November when they complete their budget process.

	BUDGET YEAR		
	2024	2023	Change
Property Tax Levy	\$ 36,343,354	\$ 34,610,711	\$ 1,732,643
Assessed Valuation	\$ 3,322,823,667	\$ 3,264,070,400	\$ 58,753,267
Tax Rate	\$ 10.9375	\$ 10.6035	\$ 0.3339

### GENERAL FUND REVENUE

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

	2023			2024	BUDGET	BUDGET
	ADOPTED	MODIFIED	ESTIMATED	BUDGET	INCREASE	PERCENT
	BUDGET	BUDGET	ACTUAL	BUDGET	(DECREASE)	INC/(DECREASE)
General Property Taxes	22,220,541	22,220,541	22,220,541	22,519,618	299,077	1.35%
Other Taxes	265,265	265,265	275,265	277,745	12,480	4.70%
Intergovernmental Grants and Aids	9,695,961	9,695,961	9,695,961	12,322,051	2,626,090	27.08%
Licenses and Permits	733,985	733,985	918,214	733,280	(705)	-0.10%
Fines and Forfeitures	378,000	378,000	315,000	355,000	(23,000)	-6.08%
Public Charges for Services	2,744,875	2,744,875	2,744,875	3,726,025	981,150	35.74%
Intergovernmental Charges for Service	1,046,938	1,046,938	1,046,938	302,210	(744,728)	-71.13%
Miscellaneous Revenue	754,503	754,503	1,553,300	1,457,054	702,551	93.11%
Other Financing Sources	2,221,355	2,221,355	2,221,355	2,221,355	0	0.00%
<b>Total Revenues</b>	<b>40,061,423</b>	<b>40,061,423</b>	<b>40,991,449</b>	<b>43,914,338</b>	<b>3,852,915</b>	<b>0.846796296</b>

**Other Taxes** represents payment in lieu of taxes the City receives from a few non-for-profit organizations in the community; mobile home fees and penalties and interest on delinquent taxes. The 2024 budget expects a continued increase in mobile home fees.

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

The impact of reduced and stagnant shared revenues is dramatic. If the aids had increased annually by CPI, which is the same formula the State imposes on its local governments in formulas such as the levy limit, the City's aids from the State would be approximately \$9,800,000. That represents an additional \$1,622,000 annually! These funds would allow the City to adequately maintain its infrastructure and reduce the tax burden.



The great news is that the state legislature made a significant investment in local government during the last budget. As shown in the following chart this increased state aids by \$1.4 million in 2024.

STATE AIDS						
Budget Year	Shared Revenues	Expenditure Restraint	Payment for Municipal Aids	Transportation Aids	Total	Increase/ (Decrease)
2010	\$4,678,334	\$901,467	\$195,625	\$2,257,414	\$8,032,840	-\$13,946
2011	\$4,676,319	\$901,115	\$195,735	\$2,310,028	\$8,083,197	\$50,357
2012	\$4,011,312	\$853,965	\$187,021	\$2,079,025	\$7,131,323	-\$951,874
2013	\$4,012,736	\$792,434	\$198,326	\$2,101,898	\$7,105,394	-\$25,929
2014	\$4,011,628	\$755,879	\$195,507	\$2,125,430	\$7,088,444	-\$16,950
2015	\$4,013,090	\$764,764	\$184,010	\$2,286,007	\$7,247,871	\$159,427
2016	\$4,017,837	\$734,231	\$185,466	\$2,204,606	\$7,142,140	-\$105,731
2017	\$4,015,411	\$817,119	\$176,871	\$2,195,599	\$7,205,000	\$62,860
2018	\$4,015,993	\$871,260	\$146,389	\$2,440,419	\$7,474,061	\$269,061
2019	\$4,016,106	\$853,021	\$148,232	\$2,725,725	\$7,743,084	\$269,023
2020	\$4,051,337	\$874,574	\$161,404	\$2,984,793	\$8,072,108	\$329,024
2021	\$4,047,850	\$907,126	\$222,838	\$3,061,498	\$8,239,312	\$167,204
2022	\$4,045,839	\$889,038	\$207,951	\$2,873,429	\$8,016,257	-\$223,055
2023	\$4,045,556	\$1,150,856	\$207,951	\$2,793,536	\$8,197,899	\$181,642
2023	\$5,222,905	\$1,180,687	\$211,823 *	\$2,810,006	\$9,425,421	\$1,409,164

\* Estimate

In the past years the state eliminated personal property tax on computers and commercial machinery and tools. The state provides government entities a payment in lieu of tax to compensate for this loss property tax revenue. The state repealed all personal property taxes beginning 1/1/2024. The state will replace these funds with state aids in 2025.

The general fund 2024 budget also includes \$1,695,371 in police and fire grants. These grants fund officer and firefighter positions that will ultimately be funded by levy dollars when the grant period ends.

**License and Permit** income is generated by Customer Service, Inspections Police and Fire. Charges are either established by the State of Wisconsin or locally by the city. Rates set by the city are reviewed annually. Inspections permit revenues are showing significant growth. This category is budgeted conservatively since growth is difficult to predict. No growth is expected in license revenue due to the continued decline of cable franchise fees.

**Fines and Forfeitures** include revenue from citations issued by the police department or inspections department for traffic and ordinance violations. Parking ticket revenue is recorded within the Parking Fund. Fine and forfeiture rates are established within State Statutes or by the city. Citation revenue has been declining and the 2024 budget reflects this trend.

**Intergovernmental and Public Charges for Services** represent external and internal department charges. The new accounting system classifies these revenues differently which is the reason Public Charges are increasing while Intergovernmental Charges are decreasing. The net increase of \$236,422 is in EMS revenues due to higher medicare reimbursement rates.

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

**Other Financing Sources** include transfers from other funds. The 2024 budget reflects transfers from the Room Tax Fund \$146,355 and the Water Utility \$1,590,000 and the Sewer Utility of \$485,000. The actual Water Utility Tax Equivalent will exceed the amount budgeted. The Council will adopt a resolution setting the tax equivalent.

**GENERAL FUND EXPENDITURES**

The General Fund expenditure budget increased \$3,551,839 or 8.73%. Of this amount \$1,840,920 represents grant activity added to the general fund budget. The safer grant funds 9 firefighter positions, ARPA grant funds 3 firefighters and 1 community outreach officer, the VOCA grant funds victim witness staff and the Beat Patrol grant funds approximately 50% of 2 officers salaries. These positions will be reported within the General Fund. This will prepare the City for the time when these positions are funded by the levy. The timing of this is important since there is no expenditure restraint rules in 2024 and the 2024 budget will set the base for future reporting.

	2023			2024	BUDGET	BUDGET
	ADOPTED	MODIFIED	ESTIMATED	BUDGET	INCREASE	PERCENT
	BUDGET	BUDGET	ACTUAL	BUDGET	(DECREASE)	INC/(DECREASE)
<b>GENERAL GOVERNMENT</b>						
Council	90,979	90,979	89,442	89,937	(1,042)	-1.15%
Mayor	188,246	188,246	185,386	199,924	11,678	6.20%
Customer Service	1,268,352	1,268,292	1,268,352	1,364,052	95,700	7.55%
City County Information Technology	1,351,973	1,351,973	1,351,973	1,384,851	32,878	2.43%
Property Assessment	683,980	683,980	556,376	685,109	1,129	0.11%
Legal Affairs	679,947	679,947	612,131	776,496	96,549	14.12%
Human Resources	492,376	492,376	508,785	484,380	(7,996)	-1.18%
Municipal Court	147,187	147,187	125,367	136,290	(10,897)	-2.21%
Other General Government	160,000	182,000	133,040	198,400	38,400	24.00%
Police Department	11,853,775	11,853,775	11,582,235	12,809,376	955,601	8.06%
Fire Department	8,545,688	8,545,888	8,516,155	10,333,294	1,787,606	20.92%
Public Works	10,860,113	10,985,113	10,371,244	11,197,887	337,774	3.11%
Refuse Collection	996,000	996,000	996,000	1,026,800	30,800	3.09%
Parks Operations	3,343,883	3,343,183	3,204,969	3,527,542	183,659	5.49%
<b>Total Expenditures</b>	<b>40,662,499</b>	<b>40,808,939</b>	<b>39,501,455</b>	<b>44,214,338</b>	<b>3,551,839</b>	<b>8.73%</b>

The 2024 budget represents a cost to continue plan with very few additions. A summary of changes follow:  
 3% for non-represented employees as recommended by the Gallagher study.  
 Health insurance increase of 5.1%  
 Retirement rate increases pursuant to the WRS notification.  
 Increase in the election budget of \$114,332 to reflect the election calendar and the presidential election.

**BUDGETING FOR VACANCY**

The City is experiencing higher levels of staffing turnover and related vacancies. The 2023 budget included a \$300,000 vacancy allowance to offset this occurrence which equates to about 3 positions. This practice will continue for the 2024 budget.

**GENERAL FUND BALANCE**

A history of the General Fund unassigned fund balance is presented below. The GFOA recommends reserves of 16.67% of expenses which is reiterated in the city’s fund balance policy.

	Unassigned General Fund Balance	Total General Fund Budget Expenses	Percent of Budget
2012	6,835,651	30,591,868	22.34%
2013	5,837,182	30,893,266	18.89%
<b>2014</b>	<b>4,362,313</b>	<b>31,375,352</b>	<b>13.90%</b>
2015	5,032,077	30,933,390	16.27%
2016	5,788,763	32,193,988	17.98%
2017	6,566,389	32,384,515	20.28%
2018	8,185,464	33,634,463	24.34%
2019	9,364,682	34,550,000	27.10%
2020	10,111,154	35,899,158	28.17%
2021	11,306,936	34,871,787	32.42%
<b>2022</b>	<b>10,857,923</b>	<b>37,554,028</b>	<b>28.91%</b>

**SPECIAL REVENUE FUNDS**

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

FUND	EXPENDITURES	REVENUES	2023 GENERAL
			PROPERTY TAX LEVY
Community Development Funds	\$822,170	\$258,751	\$425,000
Economic Development Fund	10,000	-	
Environmental Clean Up Fund	195,671	98,000	
Room Tax Fund	812,086	1,000,000	
Public Access Fund	68,935	71,000	
Recycling Fund	852,291	148,150	704,441
Animal Control Fund	248,713	173,210	59,693
Hazardous Materials Response Fund	80,787	81,000	
400 Block Riverlife Fund	211,540	76,440	
<b>Total</b>	<b>\$3,302,193</b>	<b>\$1,906,551</b>	<b>\$1,189,134</b>

Major changes in the Special Revenue Funds include:

- Recycling Fund includes the 2% inflationary increase in the contract.
- Room Tax budget contains an allocation to the General Fund of \$146,355, the 400 Block/Riverlife Fund of \$52,755 and the continuing appropriation allocations. The budget represents the portion managed by the City according to state law.
- Continued property tax support for 100% planning division and increased levy for the Director and Economic Development position.
- The Environmental Clean Up Fund will fund the City’s continued superfund and Holtz Krause sites.

**DEBT SERVICE FUND**

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

New Issues	
2024 Capital Plan	\$ 4,853,950
TID #10 - Stewart Avenue	3,950,000
TID #3 - Ramp Demolition and other Parking Projects	2,500,000
TID #8 - Infrastructure projects	750,000
Motor Pool Fund 2023 purchases with delayed deliveries	2,200,000
	<u>\$ 14,253,950</u>
Retirements	
Principal	\$ 10,470,000

Financing will be General Obligation Promissory Note with a 10-year retirement but structured to retire the motor pool portion with a shorter amortization. The council authorized an increase in purchases in 2023 and related borrowing of \$2,200,000. Long delivery times and delayed purchases due to lack of vendor pricing caused a delay in issuing the debt. The debt must be spent timely in compliance with IRS regulations and spend down was difficult to estimate. Instead, the city will borrow the funds on a reimbursement basis. This may be beneficial because rates are expected to decline some in 2024.

In 2024, the City will pay \$3,925,000 in bond principal and \$6,545,00 in notes principal.

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

	12/31/2023	12/31/2024
GO Debt Outstanding Balance 1/1	69,854,779	72,234,779
Principal Retirement	(10,040,000)	(10,470,000)
New Issues	12,420,000	14,253,950
Projected 12/31/2024 Balance	72,234,779	76,448,729
Debt Limit Utilization	35.85%	36.13%

2014A will be paid off in 2024. The annual debt payment on 2014A was \$440,000 this will be replaced by the new debt issue with a likely annual payment of \$602,000. The debt levy will need to increase in the 2025 budget by another \$160,000 to fund the difference.

### CAPITAL PROJECTS

Resources for capital improvements and replacement are scarce. Construction costs have increased dramatically since COVID. A summary of 2024 projects follows:

## CITY OF WAUSAU 2024 CAPITAL PROJECTS FUND BY FUNDING SOURCE

PROJECT DESCRIPTION	DEPT	Project	Local Funds	Grants	GO CIP
		Costs			Notes/Bonds
<b>Infrastructure</b>					
Land Acquisition	DPW	\$ 805,000			805,000
WIS DOT Projects	DPW	178,950			178,950
Street Improvements	DPW	1,660,000			1,660,000
Asphalt Overlay	DPW	635,000			635,000
Sidewalk Projects	DPW	150,000			150,000
Storm Sewer	DPW	835,000			835,000
River Edge Trail	Planning	500,000	100,000	400,000	
Other Capital Improvements	DPW	375,000			375,000
Total Infrastructure		\$ 5,138,950	\$ 100,000	\$ 400,000	\$ 4,638,950
<b>Facilities</b>					
13/31 Runway Reconstruction	Airport	82,500	82,500		
Taxiway Rehab, Signage and LED	Airport	82,500	82,500		
Airport Master Plan	Airport	20,000		20,000	
Paratransit Bus Replacement	Transit	541,792	108,359	433,433	
Fire Station 1&3 Bunk Room Dividers	Airport	115,170	115,170		
Replace Public Safety Cooling Tower	DPW	215,000			215,000
Fire Department Washer/Extractor and Lockers	DPW	48,500	48,500		
Fire Station 3 Roof Replacement		60,000	60,000		
400 Myron Street North End Roof Replacement	Facilities	105,000	105,000		
Total Facilities		\$ 1,270,462	\$ 602,029	\$ 453,433	\$ 215,000
<b>Rolling Stock</b>					
Park Rolling Stock	Parks	209,680	209,680		
Total Rolling Stock		\$ 209,680	\$ 209,680	\$ -	\$ -
<b>TOTAL CAPITAL COSTS</b>		<b>\$ 6,619,092</b>	<b>\$ 911,709</b>	<b>\$ 853,433</b>	<b>\$ 4,853,950</b>

The City also maintains a Central Capital Purchasing Fund to finance the replacement of a variety of equipment and small facility improvements. The City’s investment in this new fund has increased annually to provide the funding necessary to replace obsolete equipment and small facilities replacements.

	Police	CCITC	Fire	General Govt	Engineering	Transit	Parks	Total
Transit						10,878		10,878
Fire Other Equipmnet			50,000					50,000
IT Technology		190,000						190,000
Engineering Capital					30,000			30,000
City Hall				40,000				40,000
Public Safety Facility	20,000							20,000
Parks Small Projects							110,000	110,000
Police Cameras, Flock, Vest	297,636							297,636
	317,636	190,000	50,000	40,000	30,000	10,878	110,000	748,514

**TAX INCREMENT DISTRICT FUNDS**

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

A list of capital projects within the districts includes:

- TID - 3

Remediation Costs Wausau Chemical & Water Plant	\$ 450,000
Athletic Park Improvements	50,000
Trail Development	470,000
Short Street & Utilities	387,000
Redevelopment Planning	100,000
Parking	
McClellan Ramp Demolition	1,500,000
Jefferson Ramp Improvements	300,000
Parking Lot 14 Construction	350,000
Other Parking Improvements	150,000
	<u>\$ 3,757,000</u>

- TID - 8 \$750,000 concrete repairs and Washington Street retaining wall;
- TID -10 \$3,950,000 Stewart Avenue 48<sup>th</sup> to 72<sup>nd</sup> Avenue;
- TID -11 Trail design \$40,000 and \$150,000 for drive curb cuts;
- TID – 12 Carryover of the street grid and parking projects approved in the 2023 budget estimated at \$700,000.

A list of developer payments included within the budget is:

- TID 11 – Great Lakes Cheese \$660,000
- TID 12 – Macndon Properties \$11,000
- TID 12 – WOZ \$837,737 (estimate of remaining)

Valuation growth within the districts was robust:

- TID 3 - 15.20%
- TID 6 – 10.11%
- TID 7 – 21.08%
- TID 8 – 23.88%
- TID 9 – 5.25%
- TID 10 – 27.93%
- TID 11 – 12.92%
- TID 12 – 14.76%

**TID Levy**

The state dictates the computation of the TID Levy. The formula is the increment value multiplied by the equalized tax rate on the city’s operating budget. This formula generated a levy increase of \$848,216.

TID #7 is budgeted to transfer \$1,837,084 to TID #12.

TID #6 is ready to close. The council needs to enact a resolution either terminating the district or adding one year to capture increment for affordable housing. Based upon the current value of the district the one year of increment will generate approximately \$4 million of increment. The city could also elect to perform a subtraction and extend the district another year for affordable housing. The subtraction would return a portion of the increment to the general levy while capturing funds for affordable housing.

**INTERNAL SERVICE FUNDS**

The city’s Internal Service Funds include: the Motor Pool Fund, Liability Insurance Fund, and Employee Benefits Fund. The employee benefits fund is used to account for the City’s health and dental self- insurance activity. All Internal Service Funds accumulate costs and provide services to internal departments and are not designed to generate profits.

				2024 GENERAL PROPERTY TAX
FUND	EXPENDITURES	REVENUES	LEVY	
Motor Pool Fund	\$ 6,751,075	\$ 6,751,075	\$	-
Liability Insurance Fund	972,500	977,716		-
Employee Benefits Fund	6,771,000	6,771,000		-
Total	\$ 14,494,575	\$ 14,499,791	\$	-

**ENTERPRISE FUNDS**

The Airport Fund, Metro Ride, Animal Control Fund all continue to rely on property taxes. The Parking Fund reliance on levy dollars continues to grow. Declining activity in the Penney’s and Sear’s ramps along with a reduction in permit sales and decreased revenues.

The Water and Sewer Utility budgets are still difficult to estimate based upon the limited time the new facilities have been operational. The water utility includes the replacement of the GAC filters. The revenues reflect the rates adopted in 2023 for the full year.

				2023 GENERAL PROPERTY TAX
FUND	EXPENDITURES	REVENUES	LEVY	
Water Utility Fund	\$ 12,779,361	\$ 12,814,100	\$	-
Wastewater Utility Fund	9,631,686	9,793,745		-
MetroRide Fund	4,417,927	3,268,576		976,589
Parking Fund	795,000	498,000		297,000
Municipal Airport Fund	417,939	157,500		260,439
Total	\$ 28,041,912	\$ 26,531,921	\$	1,534,028

The water and sewer major plant projects are winding down. The debt outstanding for these projects may change as final payments are made. Current debt outstanding for the water and sewer utility are as follows:

	Water Utility	Sewer Utility
2017 Issues	2,680,000	3,010,000
2019 Issues	2,250,000	5,455,000
Clean Water Fund		82,775,661
Safe Drinking Water Fund	41,803,726	
Note Anticipation Note	17,550,000	
Total	64,283,726	91,240,661

The water and sewer utility are required by bond covenants to fund the principal and interest payments monthly in redemption funds. The 2024 budget provides for the following payments:

Water Utility \$3,521,046

Sewer Utility \$5,001,919

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

# THE BUDGET PROCESS

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

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

**The capital budget** consists of two major components: infrastructure and other significant capital projects. The city defines a significant capital project as any project in excess of \$25,000. These projects are developed by city departments and submitted to the newly created CIP Committee for prioritization. The Capital Improvements and Street Maintenance Committee (CISM) along with engineering staff reviews and recommends infrastructure projects. Revenues and other financial resources are reviewed to determine the available level of funding and the overall capital projects budget is formulated. This budget is incorporated into the operating budget prior to presentation to the Finance Committee.

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

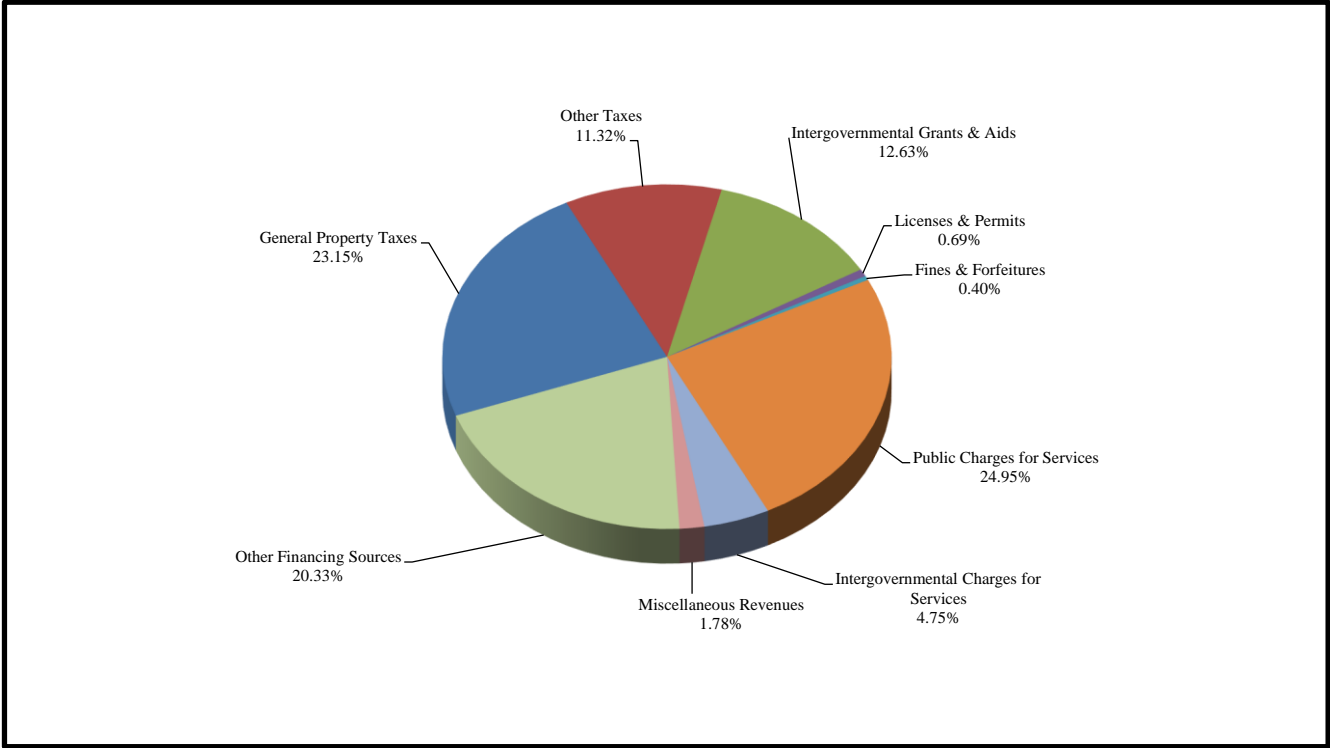
**Basis for Budgeting** is consistent with generally accepted accounting principles. Governmental fund types use the modified accrual basis for budgeting and proprietary fund types use the accrual method for budgeting. Budgets are adopted for all funds except trust and agency funds.

**CITY OF WAUSAU**  
**2024 ADOPTED BUDGET ANALYSIS- LEVY DEPENDENT FUNDS**

	2024 PROPOSED BUDGET	SAFER, ARPA AND POLICE GRANTS	2024 PROPOSED BUDGET	2023 ADOPTED BUDGET	CHANGE INCREASE (DECREASE)	PERCENT CHANGE
<b>GENERAL FUND</b>						
Expenditures	\$42,373,418	\$1,840,920	\$44,214,338	\$40,662,499	\$3,551,839	8.735%
Revenues	19,699,349	1,695,371	21,394,720	18,141,958	3,252,762	17.929%
Employee Vacancy Savings	300,000		300,000	300,000	0	0.000%
Fund's Net Levy Requirement	22,374,069	\$145,549	22,519,618	22,220,541	299,077	1.346%
<b>RECYCLING FUND</b>						
Expenditures	852,291		852,291	812,668	39,623	4.876%
Revenues	147,850		147,850	147,800	50	0.034%
Fund's Net Levy Requirement	704,441		704,441	664,868	39,573	5.952%
<b>COMMUNITY DEVELOPMENT/ECONOMIC DEVELOPMENT FUND</b>						
Expenditures	822,170		822,170	756,812	65,358	8.636%
Revenues	258,751		258,751	264,051	(5,300)	-2.007%
Fund Balance Application	138,419		138,419	216,184	(77,765)	-35.972%
Fund's Net Levy Requirement	425,000	-	425,000	325,000	100,000	30.769%
<b>DEBT SERVICE FUND</b>						
Expenditures	12,479,770		12,479,770	11,689,676	790,094	6.759%
Revenues	8,055,455		8,055,455	7,306,929	748,526	10.244%
Fund Balance Application	26,315		26,315	184,747	(158,432)	
Fund's Net Levy Requirement	4,398,000		4,398,000	4,198,000	200,000	4.764%
<b>CAPITAL PROJECT FUND</b>						
Expenditures	6,629,092		6,629,092	9,463,490	(2,834,398)	-29.951%
Revenues	1,259,433		1,259,433	4,493,884	(3,234,451)	-71.975%
Debt Proceeds	4,863,950		4,863,950	4,474,606		
Fund Balance Application						0.000%
Fund's Net Levy Requirement	505,709	-	505,709	495,000	10,709	2.163%
<b>CENTRAL EQUIPMENT AND FACILITY CAPITAL FUND</b>						
Expenditures	748,514		748,514	670,500	78,014	11.635%
Revenues	-		-	-	-	0.000%
Fund Balance Application	33,960		33,960	55,946	(21,986)	
Fund's Net Levy Requirement	714,554	-	714,554	614,554	100,000	16.272%
<b>METRO RIDE FUND</b>						
Expenditures	4,417,927		4,417,927	4,394,232	23,695	0.539%
Revenues	3,268,576		3,268,576	3,504,340	(235,764)	-6.728%
Fund Balance Application	172,762		172,762	0	172,762	
Fund's Net Levy Requirement	976,589	-	976,589	889,892	86,697	9.742%
<b>PARKING FUND</b>						
Expenditures	795,000		795,000	1,134,543	(339,543)	-29.928%
Revenues	498,000		498,000	777,509	(279,509)	-35.949%
Fund Balance Noncash Depreciation				60,000	(60,000)	0.000%
Fund's Net Levy Requirement	297,000	-	297,000	297,034	(34)	-0.011%
<b>WAUSAU DOWNTOWN AIRPORT FUND</b>						
Expenditures	417,939		417,939	374,336	43,603	11.648%
Revenues	157,500		157,500	158,000	(500)	-0.316%
Fund's Net Levy Requirement	260,439		260,439	216,336	44,103	20.386%
<b>ANIMAL CONTROL</b>						
Expenditures	248,713		248,713	238,189	10,524	4.418%
Revenues	173,210		173,210	173,210	0	0.000%
Fund Balance Application	15,810		15,810	5,286	10,524	
Fund's Net Levy Requirement	59,693		59,693	59,693	0	0.000%
<b>TOTAL LEVY BEFORE INCREMENT</b>	<b>30,715,494</b>	<b>145,549</b>	<b>30,861,043</b>	<b>29,980,918</b>	<b>880,125</b>	<b>2.936%</b>
City's Share of TIF Increment	5,456,455	22,476	5,482,311	4,629,793	852,518	18.414%
<b>TOTAL LEVY</b>	<b>\$36,171,949</b>	<b>168,025</b>	<b>\$36,343,354</b>	<b>\$34,610,711</b>	<b>\$1,732,643</b>	<b>5.006%</b>
Assessed Value	\$3,322,823,667		\$3,322,823,667	\$3,264,070,400	\$58,753,267	1.800%
Tax Rate Per \$1,000 of Assessed Value	\$10.88591		\$10.9374910	\$10.603543	\$0.33395	3.149%
Equalized Value	\$4,030,170,800		\$4,030,170,800	\$3,680,737,900	\$349,432,900	9.494%
Tax Rate Per \$1,000 of Equalized Value	\$8.97529		\$9.017820	\$9.4031990	(\$0.385379)	-4.098%



**CITY OF WAUSAU  
2024 REVENUES BY CATEGORY  
ALL FUNDS**

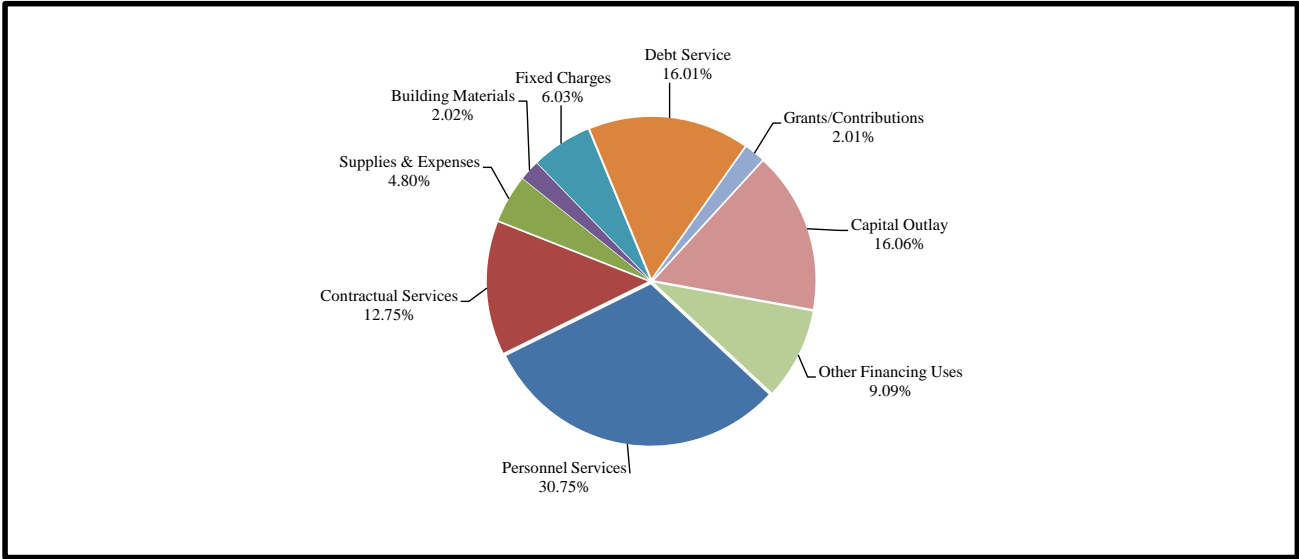


	<b>2024 BUDGET</b>	<b>2023 BUDGET</b>
General Property Taxes	\$ 30,861,043	\$ 29,980,918
Other Taxes	15,089,334	14,873,910
Intergovernmental Grants & Aids	16,835,529	18,051,924
Licenses & Permits	919,650	921,955
Fines & Forfeitures	528,200	551,200
Public Charges for Services	33,252,173	22,066,824
Intergovernmental Charges for Services	6,326,264	13,715,229
Miscellaneous Revenues	2,371,639	1,643,307
Other Financing Sources	27,100,015	25,733,596
<b>Total Revenues</b>	<b><u>\$ 133,283,847</u></b>	<b><u>\$ 127,538,864</u></b>

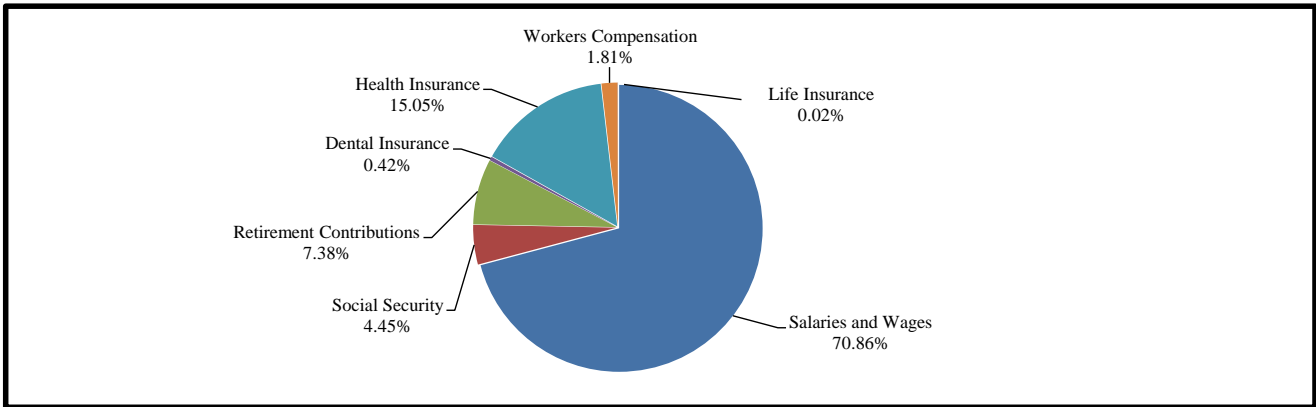
**CITY OF WAUSAU 2024 BUDGET**  
**COMBINED STATEMENT OF EXPENDITURES - BY ACTIVITY (ALL FUNDS)**

	2021 ACTUAL	2022 ACTUAL	2023			2024		BUDGET INCREASE (DECREASE)	BUDGET PERCENT INC/(DECREASE)
			ADOPTED BUDGET	MODIFIED BUDGET	ESTIMATED ACTUAL	BUDGET REQUEST	ADOPTED BUDGET		
<b>GENERAL GOVERNMENT</b>									
Council	77,640	84,662	90,979	90,979	89,442	89,937	89,937	\$ (1,042)	-1.15%
Mayor	172,382	179,199	188,246	188,246	185,386	199,924	199,924	11,678	6.20%
Customer Service	1,344,721	1,592,484	1,268,352	1,268,352	1,268,352	1,364,052	1,364,052	95,700	7.55%
City County Information Technology	818,064	927,072	1,351,973	1,351,973	1,351,973	1,384,851	1,384,851	32,878	2.43%
Property Assessment	496,088	549,731	683,980	683,980	556,376	685,109	685,109	1,129	0.11%
Legal Affairs	624,642	739,994	679,947	679,947	612,131	776,496	776,496	96,549	14.12%
Human Resources	351,895	388,090	492,376	492,376	508,785	484,380	484,380	(7,996)	-1.18%
Municipal Court	126,018	113,193	147,187	147,187	125,367	136,290	136,290	(10,897)	-2.21%
Public Access Fund	39,452	57,487	71,914	71,934	44,371	68,935	68,935	(2,979)	-4.14%
Liability Insurance Fund	703,391	816,875	920,805	920,805	865,333	972,500	972,500	51,695	5.61%
Employee Benefits Fund	5,956,196	6,062,573	6,702,824	6,702,824	6,410,722	6,771,000	6,771,000	68,176	1.02%
Other General Government	1,198,018	802,937	160,000	182,000	133,040	198,400	198,400	38,400	24.00%
<b>Total General Government</b>	<b>11,908,507</b>	<b>12,314,297</b>	<b>12,758,583</b>	<b>12,780,603</b>	<b>12,151,278</b>	<b>13,131,874</b>	<b>13,131,874</b>	<b>373,291</b>	<b>2.93%</b>
<b>PUBLIC SAFETY</b>									
Police Department	10,309,290	10,879,087	11,853,775	11,853,775	11,582,235	12,809,376	12,809,376	955,601	8.06%
Fire Department	7,827,372	8,407,833	8,545,688	8,545,688	8,516,155	10,333,294	10,333,294	1,787,606	20.92%
Hazardous Materials Contract Fund	90,085	190,407	76,800	76,800	76,800	80,787	80,787	3,987	5.19%
Animal Control Fund	200,861	199,376	238,188	238,188	197,424	248,713	248,713	10,525	4.42%
<b>Total Public Safety</b>	<b>18,427,608</b>	<b>19,676,703</b>	<b>20,725,451</b>	<b>20,725,651</b>	<b>20,372,614</b>	<b>23,472,170</b>	<b>23,472,170</b>	<b>2,757,719</b>	<b>13.31%</b>
<b>TRANSPORTATION</b>									
Airport Fund	448,630	495,028	369,336	369,336	409,798	417,939	417,939	48,603	13.16%
Public Works	8,421,129	9,355,171	10,593,466	10,985,113	9,802,555	11,197,887	11,197,887	604,421	5.71%
Metro Ride	3,289,068	3,791,290	4,394,232	4,544,264	4,133,302	4,417,927	4,417,927	23,695	0.54%
Motor Pool Fund	3,386,026	3,986,923	7,522,005	7,779,302	5,456,706	9,048,995	6,751,075	(770,930)	-10.25%
Parking Fund	857,120	1,524,210	971,543	971,543	903,667	795,000	795,000	(176,543)	-18.17%
<b>Total Transportation</b>	<b>16,401,973</b>	<b>19,152,622</b>	<b>23,850,582</b>	<b>24,699,558</b>	<b>20,706,028</b>	<b>25,877,748</b>	<b>23,579,828</b>	<b>(270,754)</b>	<b>-1.14%</b>
<b>SANITATION, HEALTH &amp; WELFARE</b>									
Refuse Collection	946,422	927,299	996,000	996,000	996,000	1,026,800	1,026,800	30,800	3.09%
Recycling Program	777,150	766,197	812,668	812,668	783,319	852,291	852,291	39,623	4.88%
Water Utility	6,753,787	7,124,695	11,146,574	11,146,574	13,489,345	12,779,360	12,779,360	1,632,786	14.65%
Waste Water Utility	6,385,373	9,358,254	11,301,931	11,301,931	11,963,279	9,631,686	9,631,686	(1,670,245)	-14.78%
Environmental Clean Up Fund	213,507	169,226	197,523	351,523	319,693	195,671	195,671	(1,852)	-0.94%
<b>Total Sanitation, Health &amp; Welfare</b>	<b>15,076,239</b>	<b>18,345,671</b>	<b>24,504,696</b>	<b>24,608,696</b>	<b>27,551,636</b>	<b>24,485,808</b>	<b>24,485,808</b>	<b>31,112</b>	<b>0.13%</b>
<b>ECONOMIC/COMMUNITY DEVELOPMENT</b>									
TID Number Three Fund	2,705,053	2,993,128	1,895,398	3,332,055	3,235,292	5,948,093	5,948,093	4,052,695	213.82%
TID Number Six Fund	6,035,587	2,942,736	2,803,525	2,803,525	2,804,221	2,607,350	2,607,350	(196,175)	-7.00%
TID Number Seven Fund	412,061	336,134	1,881,684	1,881,684	1,754,206	2,088,960	2,088,960	207,276	11.02%
TID Number Eight Fund	1,279,550	864,384	3,208,023	3,931,586	3,418,976	1,913,330	1,913,330	(1,294,693)	-40.36%
TID Number Nine Fund	66,498	64,287	63,035	63,035	68,035	7,150	7,150	(55,885)	-88.66%
TID Number Ten Fund	363,496	399,162	456,179	886,179	1,170,256	6,543,360	4,143,360	3,687,181	808.28%
TID Number Eleven Fund	5,316,239	1,151,427	4,201,902	4,480,876	4,103,628	2,108,478	2,108,478	(2,093,424)	-49.82%
TID Number Twelve Fund	5,692,068	1,023,578	6,606,744	6,356,744	4,696,695	2,475,230	2,475,230	(4,131,514)	-62.53%
Community Development Funds	2,566,844	4,300,841	1,048,586	1,602,793	1,554,557	822,170	822,170	(226,416)	-21.59%
Economic Development Fund	3,575	11,610	10,082	30,082	28,260	10,000	10,000	(82)	-0.81%
400 Block/Riverlife Fund	47,487	54,806	93,189	93,189	74,204	211,540	211,540	118,351	127.00%
Room Tax Fund	641,745	934,225	999,850	1,564,617	1,005,150	812,086	812,086	(187,764)	-18.78%
<b>Total Economic/Community Development</b>	<b>25,130,203</b>	<b>15,076,318</b>	<b>23,268,197</b>	<b>27,026,365</b>	<b>23,913,480</b>	<b>25,547,747</b>	<b>23,147,747</b>	<b>(120,450)</b>	<b>-0.52%</b>
<b>PARKS AND RECREATION</b>									
	3,087,651	3,104,360	3,343,883	3,343,183	3,204,969	3,527,542	3,527,542	183,659	5.49%
<b>DEBT SERVICE FUND</b>									
	22,258,181	12,348,438	11,689,676	11,689,676	11,649,362	12,479,770	12,479,770	790,094	6.76%
<b>CAPITAL PROJECTS FUNDS</b>									
Capital Projects Fund	4,899,002	4,783,268	9,463,490	13,235,927	3,760,254	12,135,142	6,619,092	(2,844,398)	-30.06%
Central Capital Purchasing Fund	434,136	757,802	670,500	840,142	706,875	991,014	748,514	78,014	11.64%
<b>CAPITAL PROJECTS FUNDS</b>	<b>5,333,138</b>	<b>5,541,070</b>	<b>10,133,990</b>	<b>14,076,069</b>	<b>4,467,129</b>	<b>13,126,156</b>	<b>7,367,606</b>	<b>(2,766,384)</b>	<b>-27.30%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$117,623,500</b>	<b>\$105,559,479</b>	<b>\$130,240,629</b>	<b>\$138,888,801</b>	<b>\$124,016,496</b>	<b>\$141,648,815</b>	<b>\$131,192,345</b>	<b>\$978,287</b>	<b>0.75%</b>

**CITY OF WAUSAU  
2024 BUDGET BY EXPENDITURE CATEGORY- ALL FUNDS**

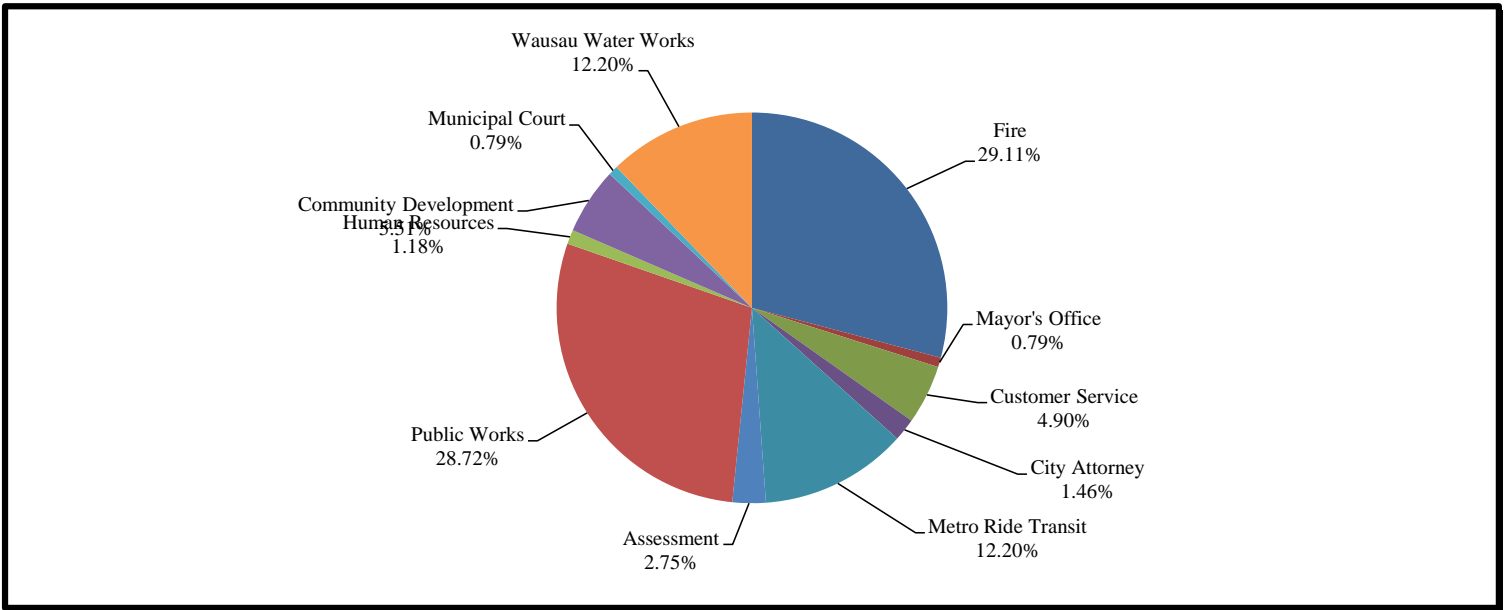


<b>BUDGET BY EXPENDITURE CATEGORY (ALL FUNDS)</b>	<b>2024 BUDGET</b>	<b>2023 BUDGET</b>
Personnel Services	\$ 40,339,214	\$ 36,350,377
Contractual Services	17,444,028	16,182,955
Supplies & Expenses	6,226,270	5,732,659
Building Materials	2,648,255	2,064,653
Fixed Charges	7,905,014	10,738,658
Debt Service	21,002,735	19,907,340
Grants/Contributions	2,638,713	4,376,013
Capital Outlay	21,063,241	22,875,351
Other Financing Uses	11,924,875	12,012,623
<b>TOTAL</b>	<b><u>\$131,192,345</u></b>	<b><u>\$130,240,629</u></b>



<b>PERSONNEL COST ANALYSIS (ALL FUNDS)</b>	<b>2024 BUDGET</b>	<b>2023 BUDGET</b>
Salaries and Wages	28,582,409	25,845,286
Social Security	1,795,521	1,552,342
Retirement Contributions	2,978,088	2,352,190
Dental Insurance	171,220	201,545
Health Insurance	6,069,671	5,948,574
Workers Compensation	731,260	440,770
Life Insurance	9,246	7,984
Other	1,799	1,686
<b>TOTAL</b>	<b><u>40,339,214</u></b>	<b><u>36,350,377</u></b>

**CITY OF WAUSAU  
2024 BUDGET  
PERSONNEL SUMMARY**



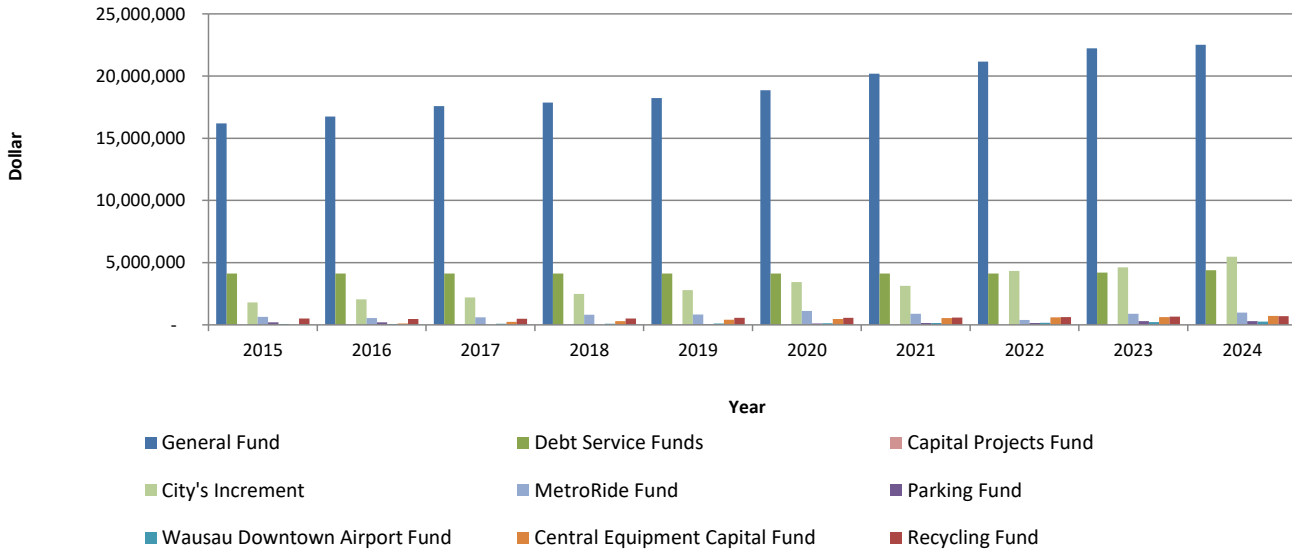
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Mayor's Office	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.50
Customer Service	12.45	12.45	12.45	12.45	11.84	11.84	11.84	11.84	11.84	11.84	11.46
Assessment	7.00	7.00	7.00	7.00	6.00	6.00	6.00	7.00	7.00	7.00	7.00
Human Resources	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	2.50
City Attorney	4.75	4.75	4.75	4.75	4.75	4.75	3.75	3.75	3.75	3.75	3.75
Municipal Court	2.00	2.00	2.00	2.00	2.00	1.50	1.50	1.50	1.50	1.50	1.50
Police *	91.25	91.25	90.25	90.25	89.80	89.00	87.00	84.00	84.00	84.00	81.00
Fire *	74.00	74.00	62.00	62.00	62.00	62.00	61.00	60.00	60.00	60.00	60.00
Public Works	71.00	71.00	69.00	69.00	69.00	68.50	68.50	68.50	68.50	69.50	70.00
Community Development	14.00	14.00	14.00	14.00	14.00	14.00	14.00	13.75	13.75	12.75	12.75
Metro Ride	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.50	31.50	31.50	31.50
Wausau Water Works	31.00	31.00	31.00	31.00	29.50	29.50	28.50	27.50	27.50	26.50	26.50
<b>Grand Total</b>	<b>343.45</b>	<b>343.45</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>

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  
2024 BUDGET  
SUMMARY OF PROPERTY TAXES BY FUND**

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
GENERAL FUND	16,200,627	16,749,259	17,579,529	17,863,207	18,232,895	18,863,394	20,185,188	21,167,861	22,220,541	22,519,618
SPECIAL REVENUE FUNDS:										
Community Development	48,500	156,375	191,375	210,187	215,085	239,232	264,232	279,078	325,000	425,000
Recycling Fund	517,275	462,165	487,763	517,451	562,744	564,007	586,910	630,160	664,868	704,441
DEBT SERVICE FUND	4,123,000	4,123,000	4,123,000	4,123,000	4,123,000	4,123,000	4,123,000	4,123,000	4,198,000	4,398,000
CAPITAL PROJECTS FUNDS:										
Capital Projects Fund	406,090	450,000	505,828	498,890	498,890	446,865	493,699	994,708	495,000	505,709
Central Equipment Capital Fund	-	110,800	250,300	295,050	406,482	475,000	552,404	597,054	614,554	714,554
ENTERPRISE FUNDS:										
Animal Control	78,489	37,105	50,139	50,676	40,747	40,747	45,247	59,693	59,693	59,693
MetroRide Fund	647,342	547,342	601,600	809,906	830,413	1,114,341	889,892	388,883	889,892	976,589
Parking Fund	211,052	211,052	-	-	50,000	105,108	150,000	156,287	297,034	297,000
Wausau Downtown Airport Fund	80,000	80,000	90,000	94,000	101,000	125,000	145,674	160,219	216,336	260,439
<b>SUBTOTAL</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>29,980,918</b>	<b>30,861,043</b>
TAX INCREMENT	1,795,196	2,044,472	2,204,850	2,495,739	2,794,541	3,449,306	3,144,748	4,329,448	4,629,792	5,482,311
TOTAL LEVY	<u>\$24,107,571</u>	<u>\$24,971,570</u>	<u>\$26,084,384</u>	<u>\$26,958,106</u>	<u>\$27,855,797</u>	<u>\$29,546,000</u>	<u>\$30,580,994</u>	<u>\$32,886,391</u>	<u>\$34,610,710</u>	<u>\$36,343,354</u>
INCREASE OVER PRIOR YEAR	<u>\$524,771</u>	<u>\$863,999</u>	<u>\$1,112,814</u>	<u>\$873,722</u>	<u>\$897,691</u>	<u>\$1,690,203</u>	<u>\$1,034,994</u>	<u>\$2,305,397</u>	<u>\$1,724,319</u>	<u>\$1,732,644</u>
% INCREASE	<u>2.23%</u>	<u>3.58%</u>	<u>4.46%</u>	<u>3.35%</u>	<u>3.33%</u>	<u>6.07%</u>	<u>3.50%</u>	<u>7.54%</u>	<u>5.24%</u>	<u>5.01%</u>



# CITY OF WAUSAU FINANCIAL POLICIES

## **BUDGETARY AND FINANCIAL POLICY**

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

### Budget Communication

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

### Budget Priorities

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

### Budget Process

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

### Basis of Budgeting

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

### Budget Document

The budget document is an important device for communicating the City's budget priorities and policy decisions. The budget shall be a detailed comprehensive document that outlines council priorities, and provides adequate detail on departmental responsibilities, mission, organizational structure, goals and objectives and financial information. The budget document shall also include a narrative summarizing the major budget issues, a summary of personnel changes and staffing levels, historical information on property taxes and rates and a review of state aids. The budget document will contain detail on the outstanding debt and a summary of the debt retirement by year along with the capital budget.

### Budget Monitoring

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

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

### Five Year Financial Plan

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

#### Balanced Budget

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

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

#### Budget Control

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

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

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

#### Contingency Account

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

#### Budget Amendments

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

#### Cost Allocations

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

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

#### Lapsing and Non-Lapsing Budgets

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

#### Carryover of Prior Year Budgeted Expenditures

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

## **DEBT AND CAPITAL MANAGEMENT POLICY**

#### Capital Plan

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

#### Uses of Debt and Other Forms of Borrowing

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

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

#### Length of Debt and Timing of Bond Issue

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

#### Debt Service Schedule

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

#### Capitalized Interest

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



### Debt Capacities

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

### Debt Guarantees and Enhancements

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

### Conduit Financing

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

### Credit Rating

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

### Financial Disclosure

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

### Debt Limits

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

### Pay As You Go Financing

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

### Independence, Method and Award of Sale

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

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

### Refunding Practices

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

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

### Arbitrage

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

## **REVENUE POLICY**

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

### Revenue Principles

1. That sufficient and stable revenues are necessary to provide services to our constituents.
2. That a diverse revenue portfolio will provide strength to the City’s financial position and minimize short-term economic fluctuation risk.
3. That a diverse tax base provides greater economic stability and resiliency for the region.
4. That revenue sources that are fair, equitable, affordable and consistently applied will be more acceptable to the public.
5. That individual’s receiving benefit from a specific City service should pay for these services based upon the level or value of the benefit received.
6. That understanding the full cost of providing a specific service and establishing consistent cost recovery policies are critical to a fair and equitable fee structure.
7. That a well-developed revenue strategy will provide long-term financial stability, encourage growth and improve the City’s economic competitiveness and attractiveness as a city of choice for people to live and do business.
8. That the City should collect revenues as efficiently and effectively as possible.
9. That accurate revenue forecasts are essential to the City’s annual and long range financial planning and budget.

### Non-Recurring and One-time Revenues

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

### Unpredictable and Volatile Revenues

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

### Revenue Estimates

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

### Changes to Revenues

The City shall develop and maintain a Comprehensive Fee Schedule. Annually, in coordination with the annual budget, departments will systematically review fees and rates and make recommendations for adjustments to take into account the effects of additional service costs and inflation. These proposed modifications, along with a review of revenues charged by other communities will be submitted to the Finance Committee for recommendation to the Common Council. The annual fee schedule for the forthcoming year will be presented to the Common Council at the

budget hearing and considered for approval with the annual budget. Fees may be adjusted during the year based upon supplemental analysis whenever there has been a significant change in the method, level or cost of service delivery.

### New Revenues

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

### Billing and Collections

Invoicing shall be performed thorough the automated accounts receivable systems maintained by the City. Separation of duties for invoicing and collection processes shall be maintained to ensure proper internal control procedures exist. The City will follow an aggressive policy of collecting revenues. The cost of collections should not exceed the extra revenue obtained. The City shall use the State of Wisconsin Tax Intercept Program when allowed by law.

### Revenue Administration and Reporting

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

### User Fees

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

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

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

High cost recovery levels are appropriate in the following circumstances:

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

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

Lower cost recovery levels are appropriate in the following circumstances:

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

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

### Property Taxes

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

### Grant Revenue

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

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

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

## **GENERAL FUND RESERVE POLICY**

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

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

### Funding Target

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

### Conditions for Use of Reserves

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

### Annual Review

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

## **PROCUREMENT POLICY**

### POLICY OBJECTIVE

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

### COVERAGE

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

### GOALS

- To encourage open and free competition to the greatest extent possible.

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

**ETHICAL STANDARDS**

1. All procurement shall comply with applicable federal, state and local laws, regulations, policies and procedures. Municipal Code 2.03 Code of Ethics for Public Officials and Employees provides general ethical standards and conduct expectations.
2. In general, employees are not to engage in any procurement related activities that would actually or potentially create a conflict of interest, or which might reasonably be expected to contribute to the appearance of such a conflict.
3. No employee shall participate in the selection, award or administration of a contract if a conflict of interest would be involved. Such a conflict would arise when the employee, any member of his immediate family, business partner or any organization that employs, or is about to employ, any of the above, has a financial interest or other interest in the firm selected for award.
4. To promote free and open competition, technical specifications shall be prepared to meet the minimum legitimate need of the City and to the extent possible, will not exclude or discriminate against any qualified contractors.
5. No employee shall solicit or accept favors, gratuities, or gifts of monetary value from actual or potential contractors or subcontractors.
6. Employees must maintain strict confidentiality in the procurement process and shall not impart privileged information to any contractors that would give them advantage over other potential contractors.
7. Personal purchases for employees by the City are prohibited. City employees are also prohibited from using the City's name or the employee's position to obtain special consideration in personal purchases. Employee purchase programs may be established with vendors with prior approval from the Mayor, provided that the vendor provides similar programs to employees of other private entities.

**GENERAL GUIDELINES**

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

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

these programs are considered to have met the requirements of competitive procurement outlined in this policy. Additionally, if identical products can be obtained at a lower price than current cooperative purchasing contracts, no additional quotes are required.

4. Purchasing Oversight – Department heads have the responsibility for procurement issues in their individual departments. A department head is defined as the City employee having responsibility for the department on behalf of which moneys were appropriated in the City budget for purchases.
5. Emergencies – When an emergency situation does not permit the use of the competitive process outlined in the policy, the applicable department head, Finance Director and Mayor may determine the procurement methodology most appropriate to the situation. Appropriate documentation of the basis for the emergency should be maintained and filed with the City Clerk. All emergency purchases exceeding \$50,000 shall require the Department Head to provide written notice to the Common Council.
6. Identical Quotes or Bids – If two or more qualified bids/quotes are for the same total amount or unit price, and quality or service is considered equal the contract shall be awarded to the local bidder. Where this is not practical the contract will be awarded by drawing lots in public.
7. Serial Contracting – No contract or purchase shall be subdivided to avoid the requirements of this policy. Serial contracting is the practice of issuing multiple purchase order to the same vendor for the same good or service in any 90 day period in order to avoid the requirements of the procurement policy.
8. Purchase Orders 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.

# GRANT ACCEPTANCE & MANAGEMENT POLICY

## POLICY OBJECTIVE

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

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

## **MANAGEMENTS COMPLIANCE RESPONSIBILITIES**

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

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

## **FINANCIAL RECORD KEEPING**

The financial system shall support:

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

## **GRANT APPROVAL**

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

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

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

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

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

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

## **GRANT MANAGEMENT ROLES AND RESPONSIBILITIES**

*Department Head or Program Managers:* Are responsible for grant related activity such as grant writing, grant award approval, grant management, preparing necessary budget modifications, developing grant implementation

plans, managing grant programs, submitting programmatic and financial reports to grantors, properly closing out grant projects, managing grant compliance, subrecipient monitoring, and meeting grant terms and conditions. In addition, the department director is responsible for adhering to the grant policy and providing the necessary grant documents to the central repository on a timely basis. Departments shall develop and maintain a process to independently review and approve grant reports and financial reimbursement requests and draws prior to submission.

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

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

### **GRANT AGREEMENT & USE OF FUNDS PROCEDURES**

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

### **GRANT REPORTING AND REIMBURSEMENT**

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

# REVENUE FORECAST METHODOLOGY

## ALL FUNDS AND REVENUE SOURCES

## FORECAST METHODOLOGY

### **TAXES**

Room Tax	Based upon historical trend analysis
Special Assessment Income	Based upon proposed projects, existing repayment agreements and historical payment trends
Tax Increment	Based upon equalized value and expected tax rates of other taxing jurisdictions
Payment in Lieu of Taxes	Based upon existing agreements and formulas and historical trend analysis
Interest and Penalty on Taxes	Based upon historical trend analysis and economic conditions

### **INTERGOVERNMENTAL GRANTS AND AIDS**

Grant Income or State Aids	Based upon notification from the granting agency, grant agreements or historical expenditure trends and established grant reimbursement rates
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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  
2024 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					
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					
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
Parking Fund						x
Metro Ride Transit						x
Community Development						
Community Development Fund		x				
Public Access Fund		x				
Parks Department	x					
400 Block Riverlife Fund		x				

# CITY OF WAUSAU 2024 BUDGET

## COMBINED STATEMENT OF EXPENDITURES - GENERAL FUND

	2023			2024	BUDGET INCREASE (DECREASE)	BUDGET PERCENT INC/(DECREASE)
	ADOPTED BUDGET	MODIFIED BUDGET	ESTIMATED ACTUAL	BUDGET		
<b>GENERAL GOVERNMENT</b>						
Council	90,979	90,979	89,442	89,937	(1,042)	-1.15%
Mayor	188,246	188,246	185,386	199,924	11,678	6.20%
Customer Service	1,268,352	1,268,292	1,268,352	1,364,052	95,700	7.55%
City County Information Technology	1,351,973	1,351,973	1,351,973	1,384,851	32,878	2.43%
Property Assessment	683,980	683,980	556,376	685,109	1,129	0.11%
Legal Affairs	679,947	679,947	612,131	776,496	96,549	14.12%
Human Resources	492,376	492,376	508,785	484,380	(7,996)	-1.18%
Municipal Court	147,187	147,187	125,367	136,290	(10,897)	-2.21%
Other General Government	160,000	182,000	133,040	198,400	38,400	24.00%
Police Department	11,853,775	11,853,775	11,582,235	12,809,376	955,601	8.06%
Fire Department	8,545,688	8,545,888	8,516,155	10,333,294	1,787,606	20.92%
Public Works	10,860,113	10,985,113	10,371,244	11,197,887	337,774	3.11%
Refuse Collection	996,000	996,000	996,000	1,026,800	30,800	3.09%
Parks Operations	3,343,883	3,343,183	3,204,969	3,527,542	183,659	5.49%
<b>Total Expenditures</b>	<b>40,662,499</b>	<b>40,808,939</b>	<b>39,501,455</b>	<b>44,214,338</b>	<b>3,551,839</b>	<b>8.73%</b>
General Property Taxes	22,220,541	22,220,541	22,220,541	22,519,618	299,077	1.35%
Other Taxes	265,265	265,265	275,265	277,745	12,480	4.70%
Intergovernmental Grants and Aids	9,695,961	9,695,961	9,695,961	12,322,051	2,626,090	27.08%
Licenses and Permits	733,985	733,985	918,214	733,280	(705)	-0.10%
Fines and Forfeitures	378,000	378,000	315,000	355,000	(23,000)	-6.08%
Public Charges for Services	2,744,875	2,744,875	2,744,875	3,726,025	981,150	35.74%
Intergovernmental Charges for Services	1,046,938	1,046,938	1,046,938	302,210	(744,728)	-71.13%
Miscellaneous Revenue	754,503	754,503	1,553,300	1,457,054	702,551	93.11%
Other Financing Sources	2,221,355	2,221,355	2,221,355	2,221,355	-	0.00%
<b>Total Revenues</b>	<b>40,061,423</b>	<b>40,061,423</b>	<b>40,991,449</b>	<b>43,914,338</b>	<b>3,852,915</b>	<b>9.62%</b>



# COMMON COUNCIL

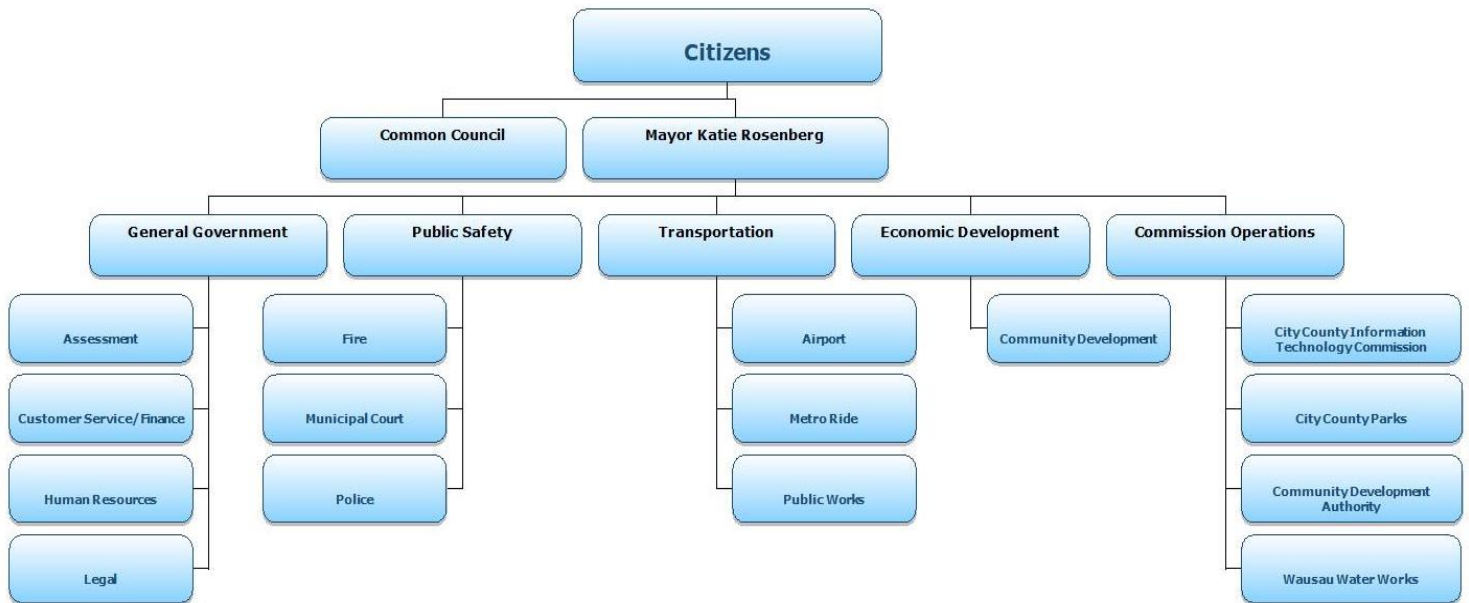
## MISSION:

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.

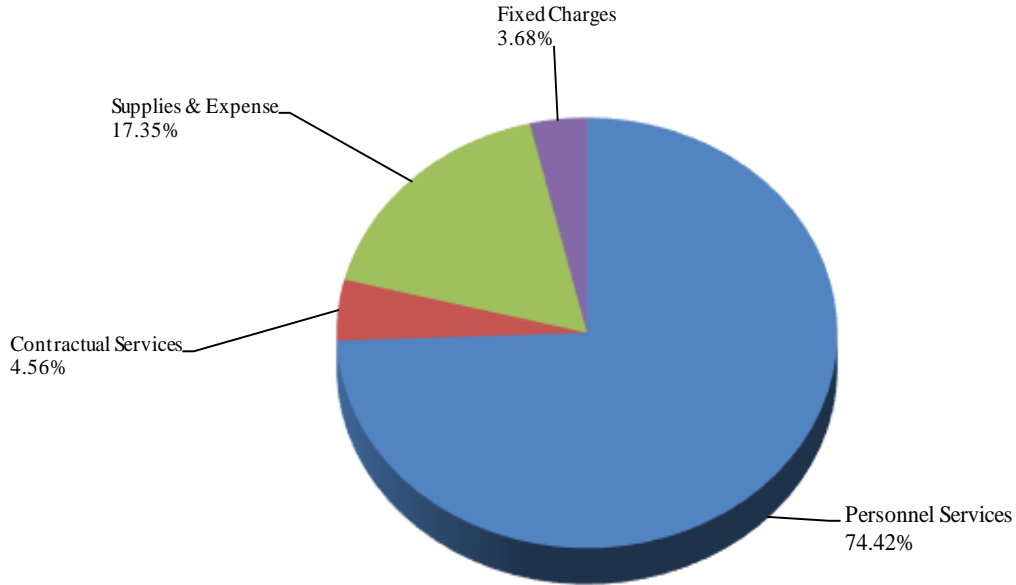
## ORGANIZATIONAL STRUCTURE:



### CITY OF WAUSAU COMMON COUNCIL

<u>DISTRICT</u>	<u>ALDERPERSON</u>	<u>DISTRICT</u>	<u>ALDERPERSON</u>
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 McElhaney		

**BUDGET:**



BUDGET SUMMARY								
	2021	2022	2023			2024		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 64,083	\$ 64,666	\$ 67,479	\$ 67,479	\$ 65,569	\$ 66,927	\$ 66,927	\$ 66,927
Contractual Services	-	-	-	-	-	4,100	4,100	4,100
Supplies & Expense	10,934	16,115	18,800	18,800	19,173	15,600	15,600	15,600
Fixed Charges	2,623	3,881	4,700	4,700	4,700	3,310	3,310	3,310
<b>Total Expenses</b>	<b>\$ 77,640</b>	<b>\$ 84,662</b>	<b>\$ 90,979</b>	<b>\$ 90,979</b>	<b>\$ 89,442</b>	<b>\$ 89,937</b>	<b>\$ 89,937</b>	<b>\$ 89,937</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
2024	\$89,937	(\$1,042)	-1.15%
2023	\$90,979	(\$349)	-0.38%
2022	\$91,328	\$1,324	1.47%
2021	\$90,004	(\$3,332)	-3.57%
2020	\$93,336	(\$317)	-0.34%
2019	\$93,653	\$408	0.44%
2018	\$93,245	\$903	0.98%
2017	\$92,342	\$2,031	2.25%
2016	\$90,311	(\$21,812)	-19.45%
2015	\$112,123	(\$3,174)	-2.75%

# 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:

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
TOTAL	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00

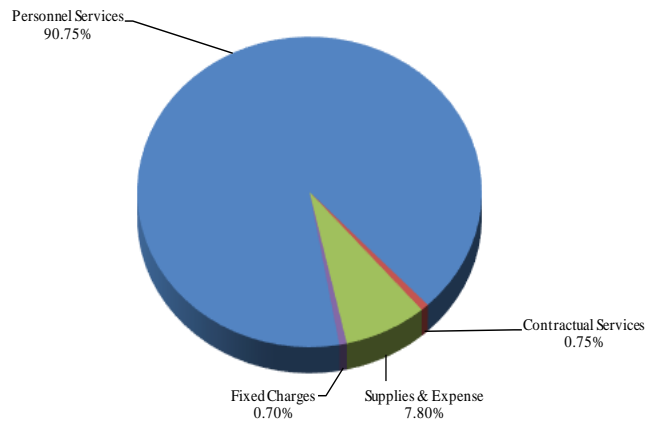
**ACCOMPLISHMENTS:**

- Recruited, hired, and onboarded a new Human Resources Director
- Recruited, hired, and onboarded a new Transit Director
- Recruited, hired, and onboarded a new Police Chief
- Recruited, hired, and onboarded a new Fire Chief
- Opened the City's new Drinking Water Treatment Facility that includes the temporary PFAS remediation solution.
- Testified and advocated for more state and federal funding for PFAS remediation work; the legislature and governor approved an additional \$150 million.
- Joined the federal and state coalition to accelerate lead service line replacements in the City, created a never-before-tried community-based public private partnership pilot program to reduce the replacement schedule from 15 years to five years.
- Advocated and planned for increased childcare opportunities for Wausau residents as part of the Marathon County Dream Up Coalition.
- Took recommendations from Wausau's Affordable Housing Task Force, advocated for increased workforce housing, brought recommendations for City Council members to vote on.
- Built on Wausau's programming for our unhoused neighbors by establishing a plan for 24/7 shelter and service outreach.
- Worked with Welcoming America, the United Nations, the Department of State, and the state office to advocate for increased support for Wausau's new neighbors and refugees. Advocated to accelerate the visa review process to help local immigrants, asylees, refugees, and their families.
- Participated in a first of its kind State Department and local government exchange, sharing how the United States' foreign policy affects local communities.
- Launched the City of Wausau's updated website with more user-friendly and secure experiences for all types of electronic devices.
- Continued to work with Development Director Brodek on amendments to the development agreement for the first block of the Wausau Center Mall redevelopment project.

**GOALS AND OBJECTIVES:**

- Prepare and hold local and state 2024 elections in the spring and fall.
- Continue building on Wausau's programming for the unhoused by working with Catholic Charities for 365 night and day services.
- Finish the plan for Wausau's \$15.7million in ARPA funds.
- Continue advocating for more funding to support lead service line replacement and PFAS remediation.
- Finish the PFAS remediation addition to the Drinking Water Treatment Facility.
- Continue pursuing Affordable Housing Task Force recommendations to build and improve Wausau's affordable housing stock. Include neighborhoods in the planning to create broader buy-in.
- Work with the University of Wisconsin – Madison on projects and plans to add value to departmental and City goals through the UniverCITY Year Program.

**BUDGET:**



BUDGET SUMMARY								
	2021	2022	2023			2024		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 156,044	\$ 166,448	\$ 169,966	\$ 169,966	\$ 175,060	\$ 181,424	\$ 181,424	\$ 181,424
Contractual Services	6,212	1,492	2,780	2,780	993	1,500	1,500	1,500
Supplies & Expense	9,889	7,958	13,800	13,800	7,574	15,600	15,600	15,600
Fixed Charges	237	3,301	1,700	1,700	1,759	1,400	1,400	1,400
<b>Total Expenses</b>	<b>\$ 172,382</b>	<b>\$ 179,199</b>	<b>\$ 188,246</b>	<b>\$ 188,246</b>	<b>\$ 185,386</b>	<b>\$ 199,924</b>	<b>\$ 199,924</b>	<b>\$ 199,924</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
2024	\$199,924	\$11,678	6.20%
2023	\$188,246	\$6,033	3.31%
2022	\$182,213	\$3,801	2.13%
2021	\$178,412	(\$19,892)	-10.03%
2020	\$198,304	(\$18,120)	-8.37%
2019	\$216,424	\$2,993	1.40%
2018	\$213,431	\$12,754	6.36%
2017	\$200,677	(\$697)	-0.35%
2016	\$201,374	(\$1,889)	(\$0)
2015	\$203,263	\$4,959	2.50%

# CUSTOMER SERVICE DEPARTMENT

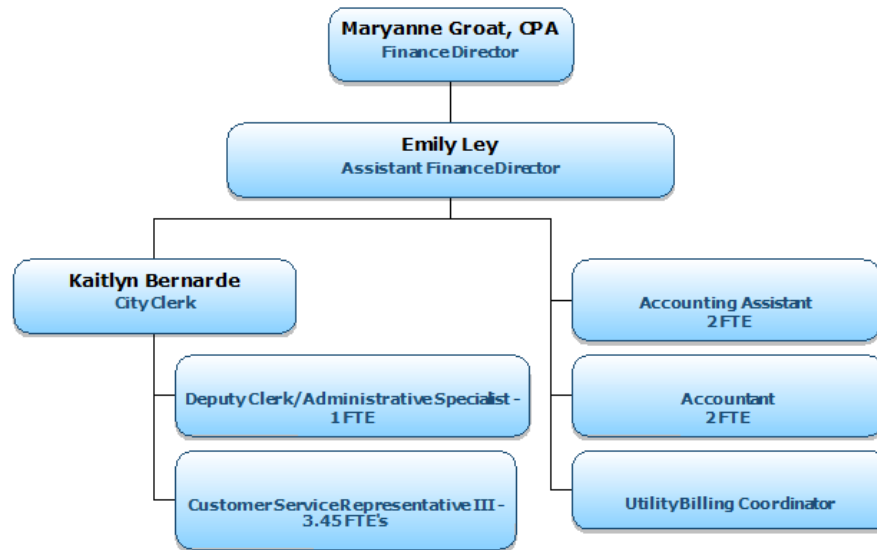
**MISSION:**

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:**

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
TOTAL	12.45	12.45	12.45	12.45	11.84	11.84	11.84	11.84	11.84	11.46

Customer Service Representatives and 1 Accountant staff costs are direct billed to the Utility and other funds.

## CUSTOMER SERVICE DEPARTMENT

### 2023 ACCOMPLISHMENTS:

- Implemented the new ERP, Point of Sale, Parking Enforcement and Permit, Budget, Room Tax Applications and Special Assessment software.
- Successfully implemented Badger Books in half (3) of the polling locations.
- 2022 financial audit completed with an unqualified opinion.
- Successfully managed 2023 debt issuance which included Moody's removal of the negative outlook.
- Implemented new lease accounting requirements.
- Created and managed the TID project plan amendments for TID 3,8 and 12.
- Performed quarterly ARPA reporting and tracking.
- Established weekly staff meetings to share department and city updates to be more efficient and provide informed customer service.
- Created digital standard operating procedures for software applications and office tasks.
- Created online submission forms for scheduling water finals, pet clinic registration, and recycling bin requests for staff to complete.
- Staff were set up and trained on BoostLingo by the Police Dept. to offer in-person translation services.

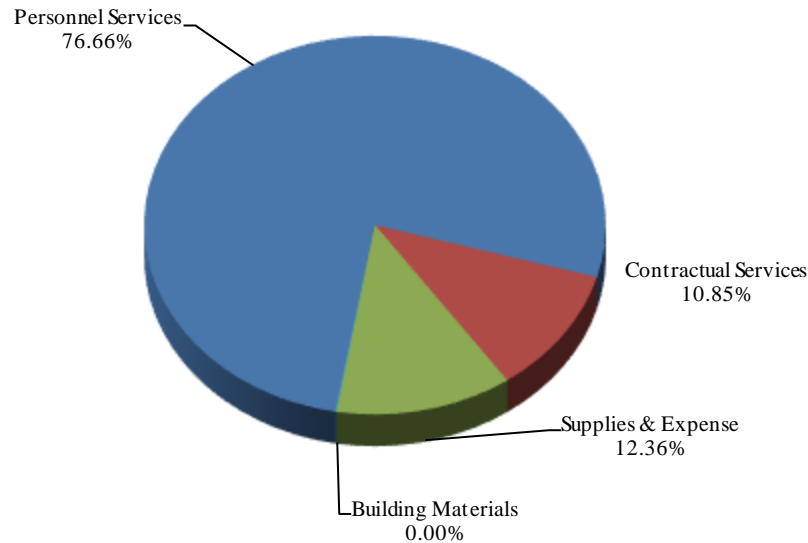
### 2024 GOALS AND OBJECTIVES:

- Provide knowledgeable, courteous customer service to all individuals who contact the department.
- Successfully implement Badger Books at the remaining 3 polling sites.
- Conduct the 2024 elections in a fair, efficient, and effective manner including the Presidential Election.
- Continuation of public and staff education of current election laws and procedures.
- Successfully implement agenda and meeting management software.
- Continue to enhance e-government services, online payments, and transaction processing.
- Review financial policies and recommend changes.
- Continued implementation of ERP, Point of Sale, Special Assessment and Budget software as new updates and features are rolled out.
- Evaluate all parking operations to ensure the financial viability and good customer service.
- Work to support and implement the Motor Pool study.
- Continue aggressive collection efforts with the State of Wisconsin Department of Revenue State Debt Collection Initiative.



## CUSTOMER SERVICE DEPARTMENT

### BUDGET:



BUDGET SUMMARY								
	2021	2022	2023			2024		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 752,878	\$ 976,646	\$ 1,010,802	\$ 1,010,802	\$ 1,010,802	\$ 1,047,788	\$ 1,047,788	\$ 1,047,788
Contractual Services	412,949	423,194	133,160	133,160	133,160	145,614	145,614	145,614
Supplies & Expense	136,638	129,299	102,440	102,440	102,440	168,915	168,915	168,915
Building Materials	-	-	-	-	-	-	-	-
Fixed Charges	42,256	45,259	21,950	21,950	21,950	1,735	1,735	1,735
Capital Outlay	-	18,086	-	-	-	-	-	-
<b>Total Expenses</b>	<b>\$ 1,344,721</b>	<b>\$ 1,592,484</b>	<b>\$ 1,268,352</b>	<b>\$ 1,268,352</b>	<b>\$ 1,268,352</b>	<b>\$ 1,364,052</b>	<b>\$ 1,364,052</b>	<b>\$ 1,364,052</b>
Licenses/Permits	\$ 126,222	\$ 164,015	\$ 158,240	\$ 158,240	\$ 160,736	\$ 166,280	\$ 166,280	\$ 166,280
Public Charges	104,354	92,671	78,675	78,675	70,000	73,685	73,685	73,685
Intergovt Charges	267	386	-	-	4,068	-	-	-
Miscellaneous Revenue	12,850	11,400	10,200	10,200	10,200	5,200	5,200	5,200
<b>Total Revenues</b>	<b>\$ 243,693</b>	<b>\$ 268,472</b>	<b>\$ 247,115</b>	<b>\$ 247,115</b>	<b>\$ 245,004</b>	<b>\$ 245,165</b>	<b>\$ 245,165</b>	<b>\$ 245,165</b>

### BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The budget is impacted annually based on the election calendar. The 2024 budget anticipates the presidential election:

2020 Actuals	260,599
2021 Actuals	56,727
2022 Actuals	106,955
2023 Budget	96,281
2024 Budget	210,613

**CUSTOMER SERVICE DEPARTMENT**

**BUDGETARY HISTORY:**

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2024	\$1,366,752	\$98,400	7.76%
2023	\$1,268,352	(\$209,721)	-14.19%
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%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2024	\$288,389	\$41,274	16.70%
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%

# 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.

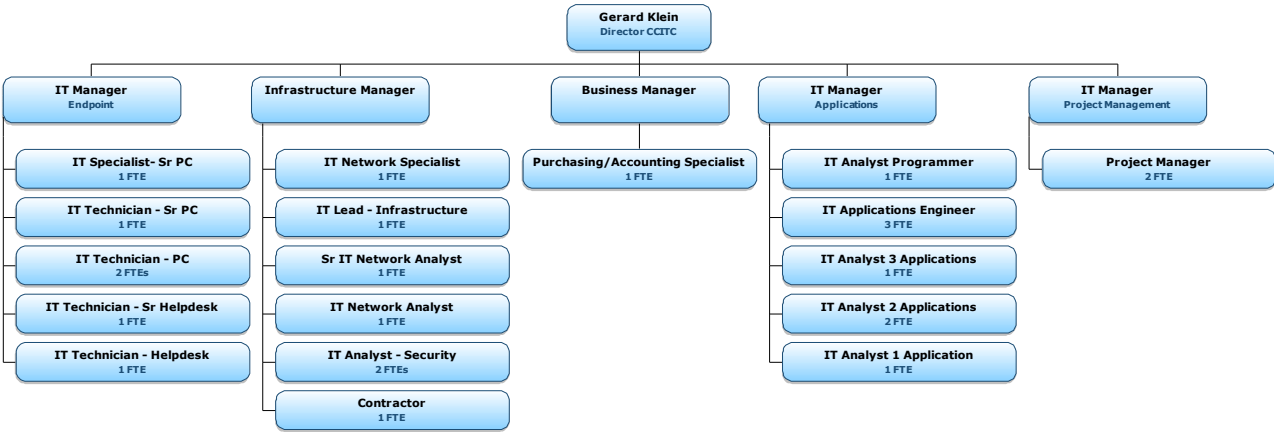
**DEPARTMENTAL RESPONSIBILITIES:**

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 47 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 1,900 PCs and laptops spread out over 3 counties and 48 locations. We support over 450 applications and more than 230 servers.

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

**ORGANIZATIONAL STRUCTURE:**



**STAFFING LEVELS:**

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
TOTAL	31.00	30.75	30.75	30.75	30.75	30.75	31.12	30.12	30.12	30.12

## CITY COUNTY INFORMATION TECHNOLOGY COMMISSION

### ACCOMPLISHMENTS:

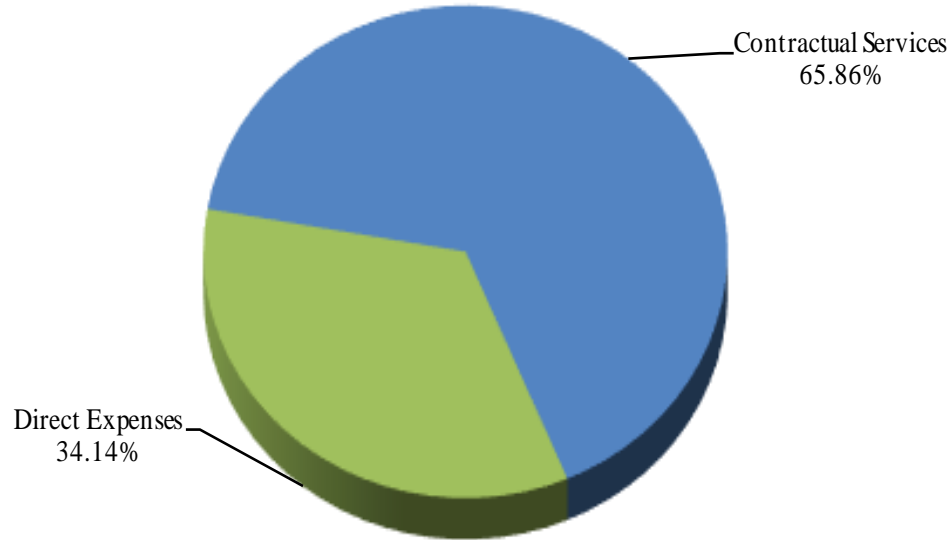
- **Network Security** – The department continues to focus on ensuring our networks are as secure as possible through staff education efforts and minimizing external threats. During 2023, CCITC implemented new security training tools and, using virtual security expertise, have continued to develop a cyber risk management strategy and work plan.
- **Office 365 Integration Implementation** – In 2023 we integrated Microsoft TEAMS conferencing with our Cisco Webex conferencing systems.
- **Workday ERP Implementation** – Significant staff resources were allocated to the Workday ERP implementation project. The project went live on January 1, 2023. Following go-live, work continued to implement many changes to financial workflows and to train staff. We also implemented a new job costing software for Highway, and a county-wide cashiering system, among other integrations that needed to be tightly coordinated. Additional project phases are focused on reporting, budgeting, fixed assets and learning management. This work will continue throughout 2023 and into 2024.
- **Workforce Development/Retention** – CCITC finished the implementation of new staff salary ranges and job titles in early 2023.
- **Strategic Planning** – We wrapped up and closed out a 5 year strategic plan.
- **Team Dynamix Implementation** – We implemented a new ticket tracking system that includes asset tracking and is the base for our Project Management toolset. This tool provides better reporting and time tracking for CCITC.
- **Other Major Projects** –Finished implementation of a disaster recovery system for the Superior law enforcement system. We have close to 200 Microsoft Server 2012 edition servers that need to be upgraded to Server 2019. We are well along on the project and plan to finish all but a small group before the end of October 2023.

### GOALS AND OBJECTIVES FOR NEXT 12 MONTHS:

- Complete Phase 2 of Workday financial and human resource system implementation. We'll be focusing on continued reporting development, implementation of the Learning Management Module and purchasing integrations.
- Complete Phase 2 of Teller Cashiering system
- Develop a new 5 year strategic plan
- Implement new Microsoft licensing strategy and new software for security
- TC 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>								
	2021	2022	2023			2024		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Contractual Services	\$ 743,000	\$ 839,912	\$ 945,531	\$ 945,531	\$ 945,531	\$ 912,116	\$ 912,116	\$ 912,116
Capital Expenses	2,423	-	4,333	4,333	4,333	-	-	-
Direct Expenses	72,641	87,160	402,109	402,109	402,109	472,735	472,735	472,735
<b>Total Expenses</b>	<b>\$ 818,064</b>	<b>\$ 927,072</b>	<b>\$ 1,351,973</b>	<b>\$ 1,351,973</b>	<b>\$ 1,351,973</b>	<b>\$ 1,384,851</b>	<b>\$ 1,384,851</b>	<b>\$ 1,384,851</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.

**CITY COUNTY INFORMATION TECHNOLOGY COMMISSION**

**BUDGETARY HISTORY:**

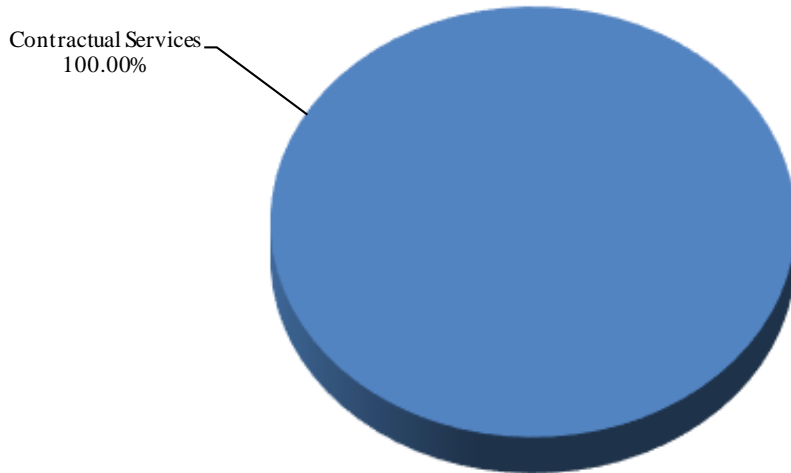
YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2024	\$1,384,851	\$32,878	2.43%
2023	\$1,351,973	\$386,858	40.08%
2022	\$965,115	\$78,421	8.84%
2021	\$886,694	\$86,108	10.76%
2020	\$800,586	\$7,941	1.00%
2019	\$792,645	\$78,667	11.02%
2018	\$713,978	\$9,025	1.28%
2017	\$704,953	(\$27,845)	-3.80%
2016	\$732,798	\$36,429	5.23%
2015	\$696,369	(\$8,584)	-1.22%

# 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								
	2021	2022	2023			2024		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Contractual Services	\$ 946,422	\$ 977,299	\$ 996,000	\$ 996,000	\$ 996,000	\$ 1,026,800	\$ 1,026,800	\$ 1,026,800
Total Expenses	\$ 946,422	\$ 977,299	\$ 996,000	\$ 996,000	\$ 996,000	\$ 1,026,800	\$ 1,026,800	\$ 1,026,800

**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
2024	\$1,026,800	\$30,800	3.09%
2023	\$996,000	\$31,000	3.21%
2022	\$965,000	\$20,000	2.12%
2021	\$945,000	\$26,000	2.83%
2020	\$919,000	(\$6,000)	-0.65%
2019	\$925,000	(\$2,000)	-0.22%
2018	\$927,000	\$9,000	0.98%
2017	\$918,000	(\$40,000)	-4.18%
2016	\$958,000	(\$579,400)	-37.69%
2015	\$1,537,400	\$56,100	3.79%



# 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:

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
TOTAL	7.00	7.00	7.00	6.00	6.00	6.00	6.00	7.00	7.00	7.00

## 2022 – 2023 ACCOMPLISHMENTS:

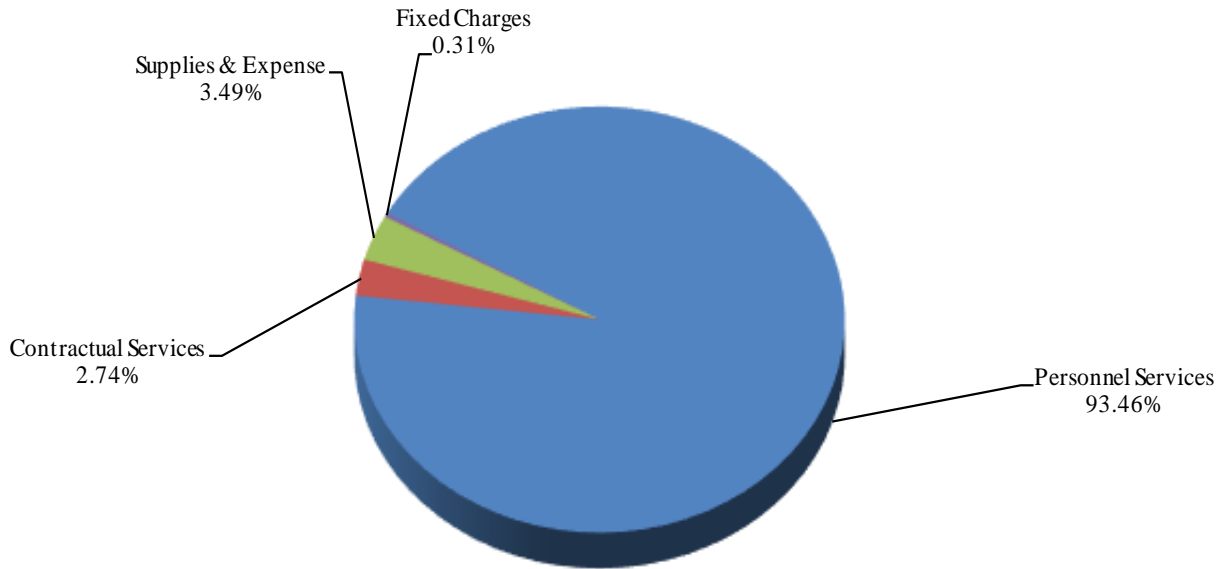
- The City of Wausau is considered a Class 2 City, due to the equalized value of commercial property is over 1 billion in valuation reported by the Department of Revenue.
- Completed the new requirement imposed by the Department of Revenue requiring the assessor of the City of Wausau to be certified as an Assessor 3 in addition to being certified as an Assessor 2.
- Continued to Performed audits of business personal property accounts. This has resulted in an additional assessed value picked up from shifted assets and under-reporting.
- Collected and reported a new city record of new construction value over \$130 million.
- Successfully implemented Patriot CAMA software mid 2021.
- Reviewed and tied a department record of 21 Exemption Request for their taxability. In a typical year there are 4 or less exemption requests submitted for review. Over the past three years, 21 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. Working currently on a city-wide revaluation for 2024 Assessment Roll.

- 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 2022 sales data for all transactions into the Department of Revenue's Provide Assessment Data (PAD) system for both Wausau and Schofield.
- Mailed the statutorily required, state-approved "2023 Change of Assessment Notices" to Real Property owners in the timeframe mandated in the cities of Wausau and Schofield.
- Mailed our Personal Property "2023 Change of Assessment Notices" to business owners stating their preliminary 2023 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 2023 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 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 meetings which throughout the year offer 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 2023, our Statements of Personal Property were once again be 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 a new contract extending our services for an additional 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.
- The new law changes allow 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 offsetting of expenses to the City of Wausau.
- On going training on the operation of our CAMA software (Patriot) for the entire staff.
- Complete our 2023 Assessment Roll May 16<sup>th</sup>, 2023
- 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								
	2021	2022	2023			2024		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 468,265	\$ 521,927	\$ 641,448	\$ 641,448	\$ 537,330	\$ 640,323	\$ 640,323	\$ 640,323
Contractual Services	14,066	15,570	15,650	15,650	13,858	18,804	18,804	18,804
Supplies & Expense	11,705	9,942	24,782	24,782	4,367	23,882	23,882	23,882
Fixed Charges	2,052	2,292	2,100	2,100	821	2,100	2,100	2,100
<b>Total Expenses</b>	<b>\$ 496,088</b>	<b>\$ 549,731</b>	<b>\$ 683,980</b>	<b>\$ 683,980</b>	<b>\$ 556,376</b>	<b>\$ 685,109</b>	<b>\$ 685,109</b>	<b>\$ 685,109</b>
Intergovt Charges	\$ 18,900	\$ 18,900	\$ 18,900	\$ 18,900	\$ 18,900	\$ 18,900	\$ 18,900	\$ 18,900
<b>Total Revenues</b>	<b>\$ 18,900</b>	<b>\$ 18,900</b>	<b>\$ 18,900</b>	<b>\$ 18,900</b>	<b>\$ 18,900</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. The department was unsuccessful in recruiting a deputy assessor and this position will remain vacant. To ensure staffing remains adequate to meet work demands an additional property appraisal was hired.

**BUDGETARY HISTORY:**

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE	
		DOLLAR	PERCENT
2024	\$685,109	\$1,129	0.17%
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%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE	
		DOLLAR	PERCENT
2024	\$18,900	\$0	0.00%
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%

# CITY ATTORNEY

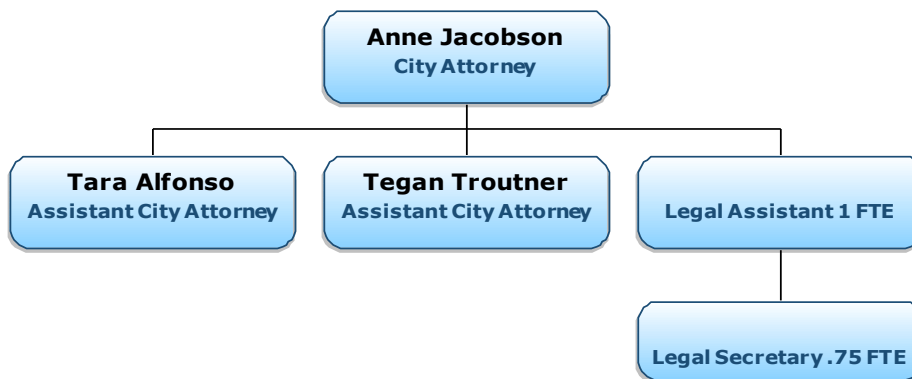
**OUR MISSION:**

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:**

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
TOTAL	4.75	4.75	4.75	4.75	4.75	3.75	3.75	3.75	3.75	3.75

**ACCOMPLISHMENTS:****Interesting Data (Period 8/1/2022 – 7/31/2023)**

Provided advice, research, opinions on 178 requests for legal review (closed as of 7/31/2023)  
 Prosecuted 409 contested municipal court cases (closed as of 7/31/23)  
 Processed 18 tort claims (water damage, slip and fall, property damage, etc.) filed against City  
 Processed 23 circuit court cases-jury trial requests  
 Processed 25 Application & Motion for Relief from Judgment requests in municipal court  
 Processed 10 special inspection warrants/abatement warrants

**Pending Litigation**

- One challenged condemnation compensation award in which City has offset judgment against condemnee, remanded on appeal for new trial for trial error in admitting 2 of 11 challenged pieces of evidence
- Completed one foreclosure action for the Community Development Department resulting in recovery of loan; one being defended resulted in recovery for first place lender; business sold to high bidder
- One open records challenge resulted in settlement and payment of plaintiff's attorneys fees; another still being defended in circuit court
- One property damage claim arising from damage incurred at large item drop-off site resulted in settlement and payment to plaintiff; another claim arising from temporary curbing resulted in settlement and payment to plaintiff
- Completed one citizen complaint review through denial of reconsideration stage before the Police and Fire Commission; closed two cases of judicial review of two citizen complaints
- Prisoner appeal pending in federal court with no allegations
- One EEOC claim pending, alleging discrimination in termination of employment
- One declaratory action pending, affecting land upon which City retains mortgage
- PFAS related litigation as a filing party in the Multi-District Litigation in federal court in South Carolina against manufacturers of aqueous film forming foam

**Ordinances**

Redraft various city ordinances to enable City wide sidewalk cafes  
 Draft proposed Ethics ordinance amendments  
 Create Section 10.41 Electric Scooters  
 Amended Title 15, particularly Chapter 15.20 – Building Permits  
 Draft mandatory lead lateral line replacement ordinance  
 Amended Title 17, Fire Prevention

**Other**

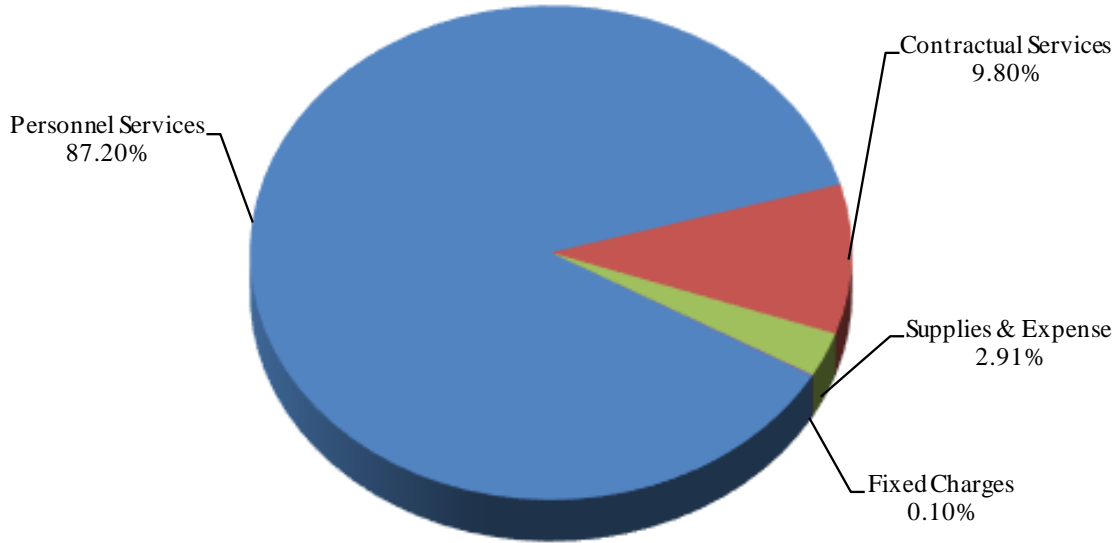
Prepared legal memoranda regarding removal of homeless persons' belongings from public areas  
 Prepared legal memorandum concerning the First Amendment and regulation of sound/noise  
 Prosecuted the unlawful expansion of non-conforming use at 1756 N. 2<sup>nd</sup> Avenue  
 Prepared raze orders for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

Prepared inventory of City leases  
Collectively bargained contracts for the Wausau Professional Police Association and Wausau Firefighter Association for 1/1/23-12/31/24  
Handled a DPW grievance through settlement at arbitration  
Handled contracts funded by American Rescue Plan Act dollars

**GOALS AND OBJECTIVES:**

Update and amend the Procurement Policy  
Continue succession planning by cross-training in department  
Complete Office Ethics Guidelines  
Continue to work on placing City policies in searchable database  
Assist in making zoning code amendments  
Assist in making amendments to the property maintenance code  
Continue to support the Clerk in election related issues

**BUDGET:**



BUDGET SUMMARY								
	2021	2022	2023			2024		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 516,749	\$ 541,572	\$ 574,452	\$ 574,452	\$ 520,985	\$ 677,087	\$ 677,087	\$ 677,087
Contractual Services	84,737	175,477	79,727	79,852	70,408	76,066	76,066	76,066
Supplies & Expense	21,794	21,316	24,280	24,155	20,038	22,593	22,593	22,593
Fixed Charges	1,362	1,629	1,488	1,488	700	750	750	750
<b>Total Expenses</b>	<b>\$ 624,642</b>	<b>\$ 739,994</b>	<b>\$ 679,947</b>	<b>\$ 679,947</b>	<b>\$ 612,131</b>	<b>\$ 776,496</b>	<b>\$ 776,496</b>	<b>\$ 776,496</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
2024	\$776,496	\$96,549	14.20%
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%

# 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.
4. Strive to have a customer service focus that empowers each employee.
5. Look for ways to innovate HR services for the city. Never using “that’s the way we have always done things” as an excuse to keep the status quo.

## ORGANIZATIONAL STRUCTURE:



## STAFFING LEVELS:

FTEs	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
TOTAL	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00

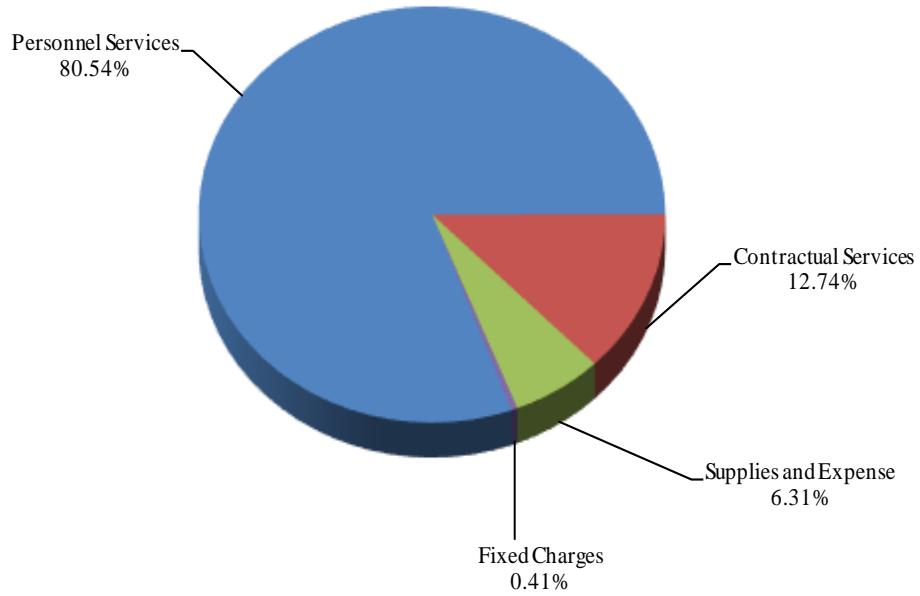
### ACCOMPLISHMENTS:

1. Provided service consistent with Department delivery standards.
2. Successfully implemented Workday ERP
3. Made several modifications to Employee Handbook.
4. Successfully reclassified positions in salary grades
5. Amended policy on PIP's affecting step increases.
6. Created Affirmative Action Plan
7. Successfully submitted EEOP to DOL
8. Worked on a plan to alleviate compression between supervisors and labor units they manage.
9. Received results from class and compensation study completed by vendor to be implemented in 2024.

### GOALS:

1. Continue to foster positive relationships with the Amalgamated Transit Union, Wausau Firefighter Association and Wausau Police Professional Association.
2. To establish HR as a business partner for the city
3. To build trust with Department heads and employees
4. To champion policies that support a growing, high performing organization.
5. To make sure policies and procedures are consistent with an organization in the 21<sup>st</sup> century.
6. To work on items to engage and retain a modern workforce.
7. To work with Department Heads to define and execute the city's vision.
8. To make sure the City of Wausau is an employer of choice in Marathon County.

**BUDGET:**



<b>BUDGET SUMMARY</b>								
	2021	2022	2023			2024		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 295,604	\$ 272,237	\$ 360,886	\$ 360,886	\$ 370,245	\$ 390,130	\$ 390,130	\$ 390,130
Contractual Services	43,566	99,931	89,300	89,300	111,700	61,700	61,700	61,700
Supplies and Expense	11,415	11,473	36,250	36,250	21,708	30,550	30,550	30,550
Fixed Charges	1,310	4,449	5,940	5,940	5,132	2,000	2,000	2,000
<b>Total Expenses</b>	<b>\$ 351,895</b>	<b>\$ 388,090</b>	<b>\$ 492,376</b>	<b>\$ 492,376</b>	<b>\$ 508,785</b>	<b>\$ 484,380</b>	<b>\$ 484,380</b>	<b>\$ 484,380</b>

**BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:**

The budget reflects the reduction in consulting costs due to the completion of the Gallagher market study.

**BUDGETARY HISTORY:**

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2024	\$484,380	(\$7,996)	-1.62%
2023	\$492,376	\$51,634	11.72%
2022	\$440,742	\$48,852	12.47%
2021	\$391,890	\$4,915	1.27%
2020	\$386,975	\$9,156	2.42%
2019	\$377,819	(\$139)	-0.04%
2018	\$377,958	(\$7,878)	-2.04%
2017	\$385,836	\$88,417	29.73%
2016	\$297,419	\$3,482	1.19%
2015	\$293,937	(\$3,482)	-1.17%

# 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.

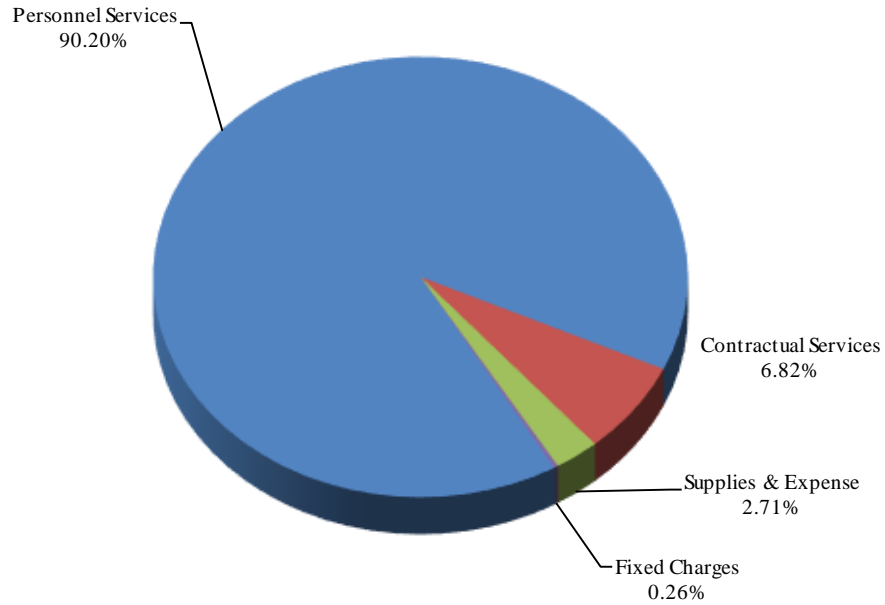
**ORGANIZATIONAL STRUCTURE:**



**STAFFING LEVELS:**

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
TOTAL	2.00	2.00	2.00	2.00	2.00	1.50	1.50	1.50	1.50	1.50

**BUDGET:**



BUDGET SUMMARY								
	2021	2022	2023			2024		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 111,343	\$ 105,123	\$ 131,037	\$ 131,037	\$ 115,739	\$ 122,940	\$ 122,940	\$ 122,940
Contractual Services	7,621	2,322	5,000	5,000	5,625	9,300	9,300	9,300
Supplies & Expense	4,333	3,784	9,000	9,000	3,635	3,700	3,700	3,700
Fixed Charges	2,721	2,099	2,150	2,150	368	350	350	350
Capital Outlay	-	602	-	-	-	-	-	-
<b>Total Expenses</b>	<b>\$ 126,018</b>	<b>\$ 113,930</b>	<b>\$ 147,187</b>	<b>\$ 147,187</b>	<b>\$ 125,367</b>	<b>\$ 136,290</b>	<b>\$ 136,290</b>	<b>\$ 136,290</b>
Fines/Forfeitures	\$ 296,675	\$ 356,331	\$ 378,000	\$ 378,000	\$ 315,000	\$ 355,000	\$ 355,000	\$ 355,000
<b>Total Revenues</b>	<b>\$ 296,675</b>	<b>\$ 356,331</b>	<b>\$ 378,000</b>	<b>\$ 378,000</b>	<b>\$ 315,000</b>	<b>\$ 355,000</b>	<b>\$ 355,000</b>	<b>\$ 355,000</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:

2022	96,438
2021	82,649
2020	75,648
2019	100,171
2018	122,503
2017	141,179

### BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2024	\$136,290	(\$10,897)	-7.40%
2023	\$147,187	\$4,841	3.40%
2022	\$142,346	(\$10,643)	-6.96%
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%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2024	\$355,000	(\$23,000)	-6.09%
2023	\$378,000	\$38,000	11.18%
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%

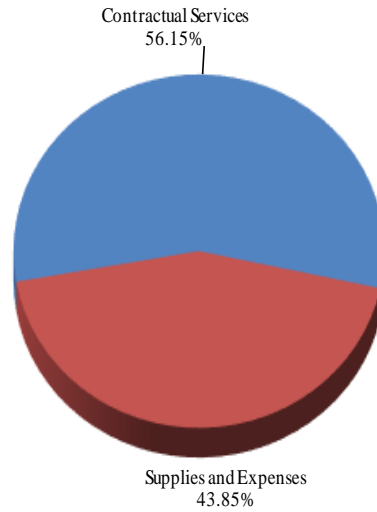


# OTHER GENERAL GOVERNMENT

## RESPONSIBILITIES:

This organization accounts for activity, both revenue and expenses, that are not directly attributable to a specific department. Examples include: provisions for bad debts, claims and other write offs, City promotion activities such as “Welcome Home to Wausau” merchandise, dues to organizations such as the Alliance of Cities and League of Municipalities, city functions and miscellaneous contractual services. In addition, revenues such as Shared Revenue, Expenditure Restraint, departmental indirect cost revenues from general government activity, interest income, and PILOT revenue are all recorded here.

## BUDGET:



BUDGET SUMMARY								
	2021	2022	2023			2024		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Contractual Services	\$ 164,223	\$ 121,377	\$ 107,000	\$ 107,000	\$ 59,609	\$ 111,400	\$ 111,400	\$ 111,400
Supplies and Expenses	19,435	26,145	23,000	23,000	45,220	87,000	87,000	87,000
Grants, Contributions and Other	72,360	72,383	30,000	30,000	6,700	-	-	-
Capital Outlay	-	-	-	22,000	21,511	-	-	-
Other Financing Uses	942,000	583,032	-	-	-	-	-	-
<b>Total Expenses</b>	<b>\$ 1,198,018</b>	<b>\$ 802,937</b>	<b>\$ 160,000</b>	<b>\$ 182,000</b>	<b>\$ 133,040</b>	<b>\$ 198,400</b>	<b>\$ 198,400</b>	<b>\$ 198,400</b>
Other Taxes	\$ 210,839	\$ 280,904	\$ 265,265	\$ 265,265	\$ 265,265	\$ 277,745	\$ 277,745	\$ 277,745
Intergovt Grants/Aids	5,872,173	5,870,634	6,187,087	6,187,087	6,169,087	7,357,349	7,357,349	7,357,349
Licenses/Permits	248,583	257,044	248,583	248,583	248,000	240,000	240,000	240,000
Public Charges	1,196	944	350	350	800	730,000	730,000	730,000
Intergovt Charges	889,884	816,838	730,000	730,000	730,000	-	-	-
Miscellaneous	150,882	(916,751)	701,203	701,203	1,500,000	1,366,630	1,366,630	1,366,630
Other Sources	2,181,722	1,959,355	2,221,355	2,221,355	2,221,355	2,221,355	2,221,355	2,221,355
<b>Total Revenues</b>	<b>\$ 9,555,279</b>	<b>\$ 8,268,968</b>	<b>\$ 10,353,843</b>	<b>\$ 10,353,843</b>	<b>\$ 11,134,507</b>	<b>\$ 12,193,079</b>	<b>\$ 12,193,079</b>	<b>\$ 12,193,079</b>

**BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:**

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

**BUDGET HISTORY:**

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2024	\$198,400	\$38,400	24.00%
2023	\$160,000	\$28,500	21.67%
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%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2024	\$12,193,079	\$1,839,236	17.76%
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%

# POLICE DEPARTMENT

## MISSION:

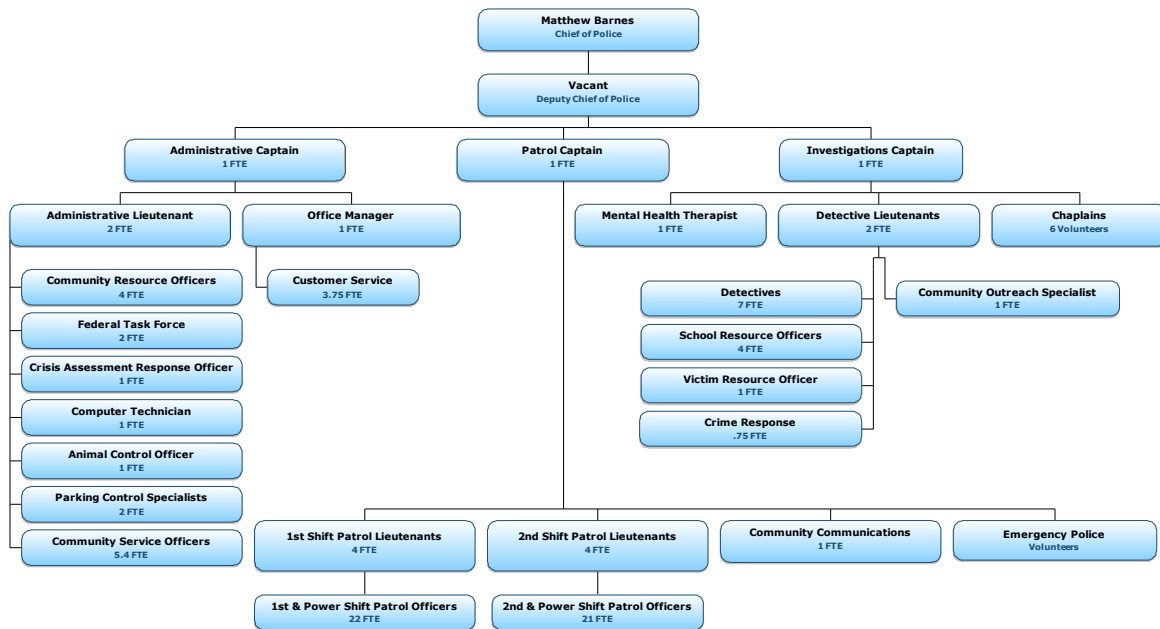
The Wausau Police Department strives for excellence and partners with our community to enhance the quality of life.

## 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 while fostering constituent participation and partnership to combat criminal activity. By working with neighborhoods, business leaders, schools, and other government agencies, the Department will actively pursue remedies to their concerns.
- To 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 support the City in achieving their strategic goals as established in 2023.
- To provide a working environment that promotes employee growth and development, while ensuring high-quality, efficient and cost effective services. The Department will accomplish this through expanded use of active recruitment of applicants, career development, training opportunities and upgraded technology.

## ORGANIZATIONAL STRUCTURE:



## STAFFING LEVELS:

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
TOTALS	91.50	91.50	90.25	90.25	89.80	87.00	87.00	84.00	84.00	84.00

**ACCOMPLISHMENTS: Unhoused Population**

Throughout 2023, the Wausau Police Department was an active member of the Housing Task Force and worked with community partners in addressing the growing unhoused population in Wausau. In addition to staff working to address encampments in our parks and on private property and responding to complaints of illegal behaviors, our officers strived to connect unhoused members of our community to appropriate resources. The Community Outreach Specialist worked throughout the year and was successful in housing many individuals and connecting them to resources. The issue of homelessness is far from solved in Wausau, but the work of the Wausau PD and other community partners has identified a path and we have seen the fruits of our labor.

**ACCOMPLISHMENTS: Technology**

In 2023 the Wausau Police Department successfully implemented license plate reading technology (LPR) as well as other new technologies. These technologies and LPR have served as a force multiplier. Without new technology we would likely require more officers to accomplish our investigations. Cases were solved that would not have been without the new technologies. We have been committed to providing our staff with the equipment necessary to serve the citizens. This is a challenge as the complexity of investigations continues to increase, and the use of technology by criminals is constant.

**ACCOMPLISHMENTS: New Staff**

In 2023, The Wausau Police Department hired nine new officers. Nine officers represent an entire patrol shift (about 23 percent of our patrol officers). Recruiting and training nine officers to our standard is a lot of work and dedication by our trainers. 2023 was “the perfect storm” from a staffing perspective. Between open positions, injuries, FMLA, and special events we ran the entire year without about 25% of our patrol staff. The dedication and willingness to work overtime prevented the community from seeing a deficit in their law enforcement response. We are very proud and appreciative of the dedication of our staff.

**GOALS AND OBJECTIVES:**

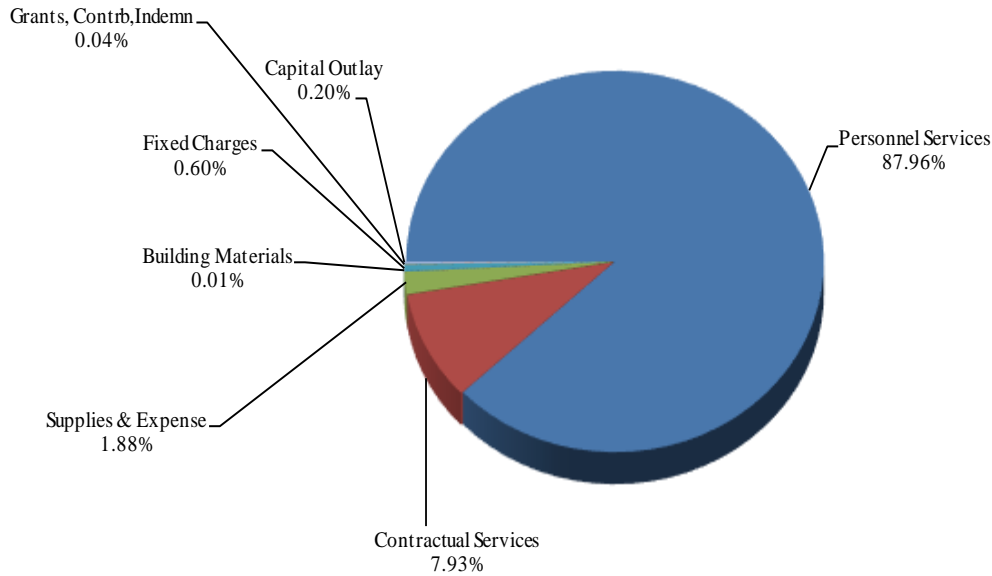
In 2024, we will continue to partner with community organizations focusing on reducing the impact of chronic homelessness on our community. Our Community Outreach Specialist will continue to work with the unhoused in our community and strive to lead them to a better life.

In 2024 the Wausau Police Department will embark on a Strategic Planning Process. This process will include a commitment of Wausau PD staff and significant community engagement. We will end with a plan that guides future decision making and prioritization of resources while supporting the City of Wausau Strategic Plan adopted in 2023. Many of the goals of the City of Wausau Strategic plan rely on our ability to keep Wausau safe.

We are committed to recruiting the absolute best candidates to be Wausau Police Officers. We “hire for character and train for skill”. In 2024 we will redesign our recruitment strategy while continuing to recruit. This new strategy will include a commitment to hiring a diverse workforce and increasing the number of female officers. We realize we will need to recruit geographically farther to new areas to achieve success. The use of technology and targeted social media will be key components to the strategy.

In 2024, we will continue training the staff of the Wausau PD. New training software increases the amount of formal and informal training delivered. The management of this new software allows us to be strategic in the expenditure of training dollars while developing better trained staff. This objective is important as we succession plan for the future of the Wausau Police Department and ensure our staff have the skills necessary to meet the ever-changing needs of the community.

**BUDGET:**



<b>BUDGET SUMMARY</b>								
	2021	2022	2023			2024		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 9,147,338	\$ 9,653,348	\$ 10,355,316	\$ 10,054,240	\$ 10,257,451	\$ 11,267,260	\$ 11,267,260	\$ 11,267,260
Contractual Services	916,753	911,369	1,120,072	1,120,072	946,219	1,191,890	1,191,890	1,191,890
Supplies & Expense	176,334	242,608	300,364	300,364	300,364	241,103	241,103	241,103
Building Materials	26	-	1,500	1,500	401	1,500	1,500	1,500
Fixed Charges	68,840	71,160	76,523	76,523	77,800	77,123	77,123	77,123
Grants, Contrb, Indemn	-	-	-	-	-	5,000	5,000	5,000
Capital Outlay	-	602	-	-	-	25,500	25,500	25,500
<b>Total Expenses</b>	<b>\$ 10,309,291</b>	<b>\$ 10,879,087</b>	<b>\$ 11,853,775</b>	<b>\$ 11,552,699</b>	<b>\$ 11,582,235</b>	<b>\$ 12,809,376</b>	<b>\$ 12,809,376</b>	<b>\$ 12,809,376</b>
Intergvtl Grants/Aids	\$ 197,870	\$ 167,731	\$ 631,700	\$ 330,624	\$ -	\$ 625,758	\$ 625,758	\$ 625,758
Public Charges	17,645	14,293	19,870	19,870	15,000	39,670	39,670	39,670
Intergvtl Charges	62,102	84,759	237,038	237,038	400,000	229,110	229,110	229,110
Miscellaneous	18,790	33,630	23,000	23,000	300	200	200	200
Other Financing Sources	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 296,407</b>	<b>\$ 300,413</b>	<b>\$ 911,608</b>	<b>\$ 610,532</b>	<b>\$ 415,300</b>	<b>\$ 894,738</b>	<b>\$ 894,738</b>	<b>\$ 894,738</b>

**BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:**

The Police Department budget reflects the Police Grants Fund and the ARPA funded position.

**POLICE DEPARTMENT**

**BUDGETARY HISTORY:**

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2024	\$12,809,376	\$955,601	8.06%
2023	\$11,853,775	\$745,013	6.71%
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%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2024	\$894,738	(\$16,870)	-1.85%
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	(\$233,663)	-25.63%

# FIRE DEPARTMENT

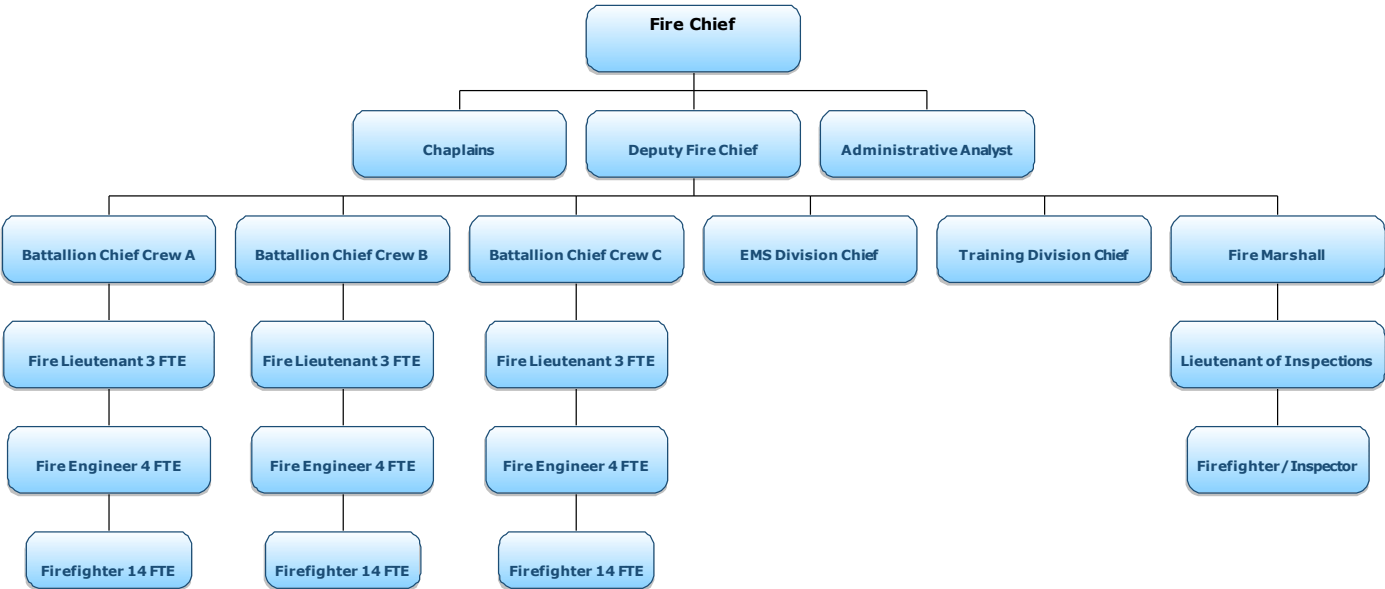
**MISSION:**

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:**

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
TOTAL	74.00	65.00	62.00	62.00	62.00	61.00	61.00	60.00	60.00	60.00

**ACCOMPLISHMENTS:**

- Addition of 12 new firefighter/paramedic positions. Nine positions through the FEMA Staffing for Fire and Emergency Response (SAFER) Grant. The remaining three positions will be funded with ARPA dollars for 2023 and 2024. In late September, we received \$3.1 million in SAFER Grant funds to fully pay for nine firefighter/paramedic positions for the first three years (2023, 2024, & 2025). The FY 2022 SAFER Grant was highly competitive, with only 7.5% of applications awarded.
- The Council approved \$75,000 to refurbish the apparatus bays in 2022. The spalling concrete around the floor drains will be removed and repaired. The floor will then get epoxy coated, new turn-out gear lockers, fresh paint, and added plumbing for an eventual turn-out gear washer/extractor.
- New Ladder Two was placed into service in August 2022. This maneuver eliminated the need for a reserve ladder truck. Old Truck Two was decommissioned in April of 2021.
- Completed installation of the Phoenix G2 Alerting system in Stations One and Three (CIP 2022).
- Provided emergency services standby at several City special events, including the 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 8 formal fire investigations in 2022. Line crews performed 21 preliminary investigations which determined a formal fire investigation was not necessary.
- Fire Fighter Inspector Brad Ludwig attended and passed the “Fire Arson Origin & Cause Investigation” program at the National Fire Academy in Emmitsburg, Maryland in May of 2022. He has now successfully received his International Association of Arson Investigators (IAAI) Fire Investigation Technician (FIT) certification. Lieutenant Shahn Kariger attended and passed the “Fire Investigation: Electrical Systems” program at the National Fire Academy in January of 2022. These two programs are intricate for a productive and successful Fire investigation program.
- An instructional fire safety learning plan was developed that is shared with each school by way of a flash drive. These lessons were a combination of Websites and Videos. We will resume fire safety programs in person in 2023.
- 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. Two members have started this training in 2023.
- 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 11,858 hours of training fire and special rescue training in 2022.
- Staff completed 3380 hours of EMS training in 2022.
- For the 2022 calendar year with the assistance of LifeQuest, billed a total of \$5,033,738.00 in EMS services. The total revenue collected was \$1,811,340.00.
- One substantial grant awarded to the Wausau Fire Department was a portion of the EMS Flex Grant. We received \$146,725.00. A large portion of this was used to assist in purchasing a new ambulance.
- The Wausau Fire Department received a one-time payment of \$30,000.00 from the Funding Assistance Program (FAP)
- Achieved the Mission: Lifeline Silver Plus Ward for the vital cardiac care in 2022.
- Accreditation of EMS operations through the Commission of Accreditation of Ambulance Services (CAAS) was achieved in August 2023.
- Responded to 6,053 EMS requests and 633 related to fire response in 2022 which is an increase from 2021.
- Raised money for breast cancer through the selling of pink t-shirts during the month of October.
- Evaluated the progress in achieving the goals and objectives of the Wausau Fire Department’s Strategic Plan.
- Honor Guard 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:**

**Develop a new five-year Wausau Fire Department Strategic Plan.**

**Continue to develop a 5 to 10-year plan for the replacement of Fire Station One.**

**Create a Community Care Paramedic position and partnership with other organizations in the community.**

**Work toward an ISO 1 fire insurance rating.**

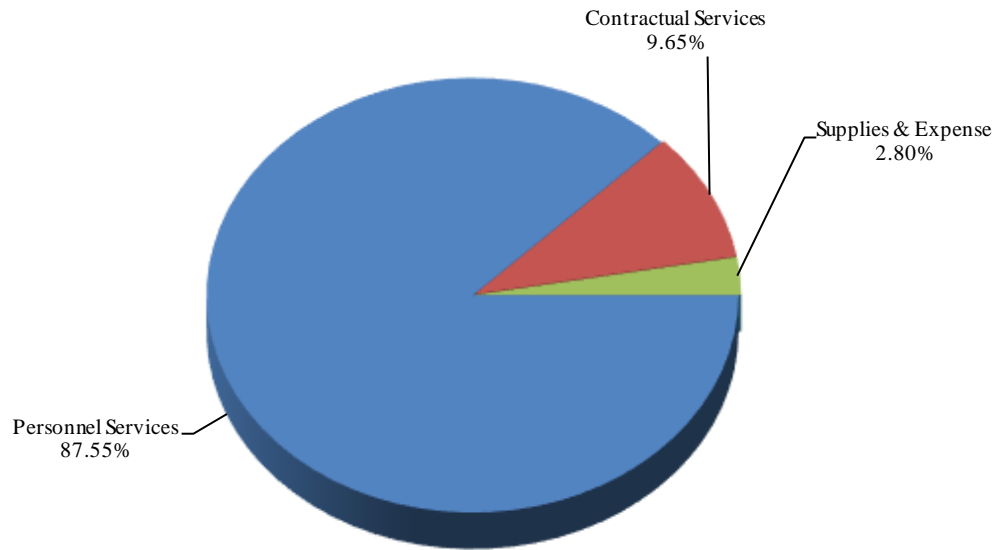
**Reinstate the cadet program.**

Other goals for the department are as follows:

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

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

**BUDGET:**



<b>BUDGET SUMMARY</b>								
	2021	2022	2023			2024		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 6,789,338	\$ 7,326,531	\$ 7,371,588	\$ 7,371,588	\$ 7,545,009	\$ 9,047,012	\$ 9,047,012	\$ 9,047,012
Contractual Services	788,695	772,123	860,150	860,150	737,053	997,282	997,282	997,282
Supplies & Expense	195,651	247,410	268,950	269,150	233,049	289,000	289,000	289,000
Fixed Charges	53,688	53,474	45,000	45,000	1,044	-	-	-
Capital Outlay	-	8,295	-	-	-	-	-	-
<b>Total Expenses</b>	<b>\$ 7,827,372</b>	<b>\$ 8,407,833</b>	<b>\$ 8,545,688</b>	<b>\$ 8,545,888</b>	<b>\$ 8,516,155</b>	<b>\$ 10,333,294</b>	<b>\$ 10,333,294</b>	<b>\$ 10,333,294</b>
Intergvtl Grants/Aid	\$ 139,864	\$ 132,603	\$ 140,000	\$ 140,000	\$ 150,247	\$ 1,231,540	\$ 1,231,540	\$ 1,231,540
Public Charges	1,787,681	1,992,082	2,127,300	2,127,300	2,300,000	2,302,500	2,302,500	2,302,500
Intergvtl Charges	47,742	49,809	49,000	49,000	49,792	49,000	49,000	49,000
Miscellaneous	207,183	4,474	-	-	500	-	-	-
<b>Total Revenue</b>	<b>\$ 2,182,470</b>	<b>\$ 2,178,968</b>	<b>\$ 2,316,300</b>	<b>\$ 2,316,300</b>	<b>\$ 2,500,539</b>	<b>\$ 3,583,040</b>	<b>\$ 3,583,040</b>	<b>\$ 3,583,040</b>

**BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:**

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

**FIRE DEPARTMENT**

**BUDGETARY HISTORY:**

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2024	\$10,333,294	\$1,787,606	20.92%
2023	\$8,545,688	\$345,476	4.21%
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%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2024	\$3,583,040	\$1,266,740	54.69%
2023	\$2,316,300	\$343,848	17.43%
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%

# PUBLIC WORKS DEPARTMENT

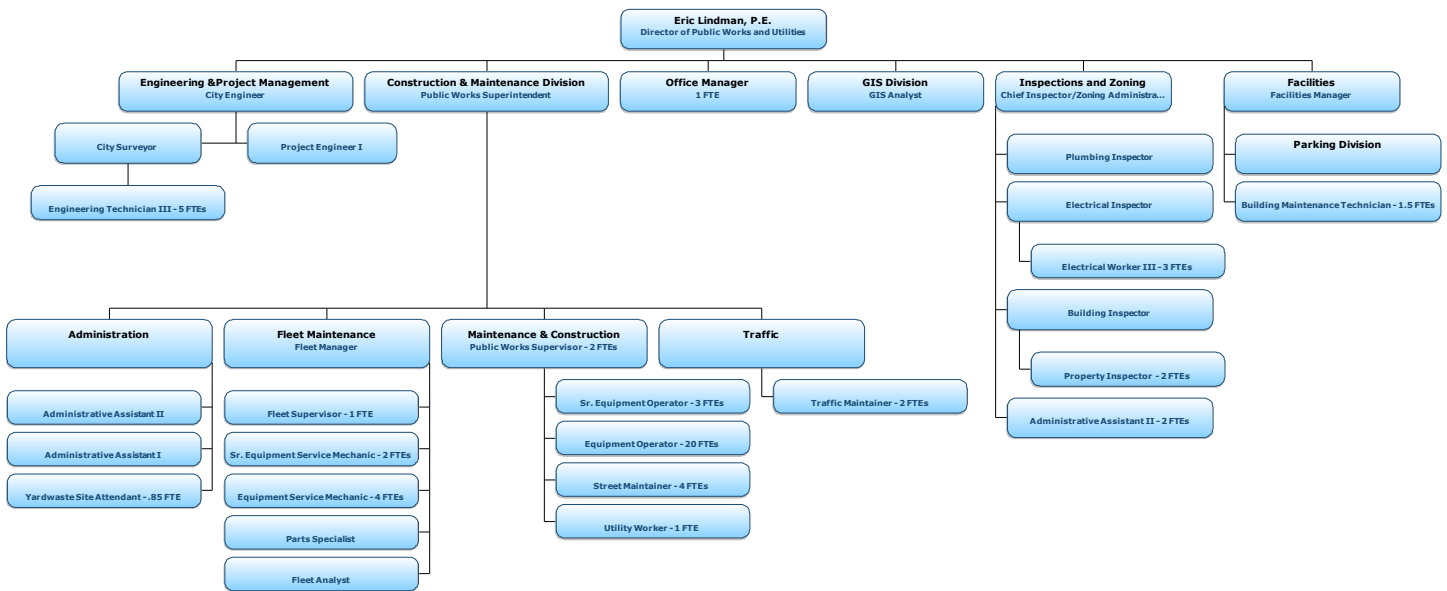
## MISSION:

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, routine maintenance, floodplain management, zoning, and CSM and subdivision review.

## ORGANIZATIONAL STRUCTURE:



## STAFFING LEVELS:

FTEs	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
TOTAL	69.00	69.00	69.00	69.00	69.00	68.50	68.50	68.50	68.50	69.50

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

**2023 ACCOMPLISHMENTS:**

**ENGINEERING/PROJECT MANAGEMENT**

- Designed, constructed and administered approximately \$2.5 million in sanitary sewer and water main installation and emergency repair work.
- Completed design, construction and administration of \$3.5 million in street improvement projects.
- Designed, managed and administered approximately \$150,000 in the 2023 sidewalk project.
- Designed, managed and administered approximately \$650,000 in concrete pavement rehabilitation project.
- Designed, managed and administered approximately \$350,000 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 sidewalk, roadway and storm water drainage issues.
- Inspected snow removal complaints.
- Performed traffic counts and traffic studies on various streets in the City.
- Coordinated building maintenance and coordinated structural repairs on the four City-owned parking ramps.
- Provided staff assistance to the CISM Committee.
- Provided CISM Committee with traffic counts and speed analysis on several City streets.
- Construction oversight of 72<sup>nd</sup> Avenue Trail Project (TAP 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.
- Assisted WWW in developing the lead service lateral replacement project.
- Assisted electrical department with construction and maintenance of traffic control signals.

**PARKING DIVISION**

- Assisted CISM Committee as needed on downtown parking issues.
- Inspected and provided maintenance requests for the four City-owned parking garages.
- Construction oversight of \$350,000 Sears/Penny's Ramp Rehabilitation Projects.

**GIS DIVISION**

- Implementation of Cities Digital (CDI) application with Esri and Laserfiche for a new and improved method for selection engineering plans.
- Worked with Horsley Witten Group to provide public information and mapping for lead service laterals (LSL).
- Provided maps and digital data regarding lead service laterals (LSL) to the engineering and water department. This included the hiring of a student intern to help enter and provide quality control of the data.
- Acquired updated Pictometry imagery in the spring of 2023.
- Manage and administer Patriot CAMA updates. This includes the creation of spatial views and map services utilized by the Assessment Department.
- Assisted Clark Dietz with maps and data for the Safe Drinking Water Loan Program (SDWLP).
- 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 Wastewater Division. The Esri Field Maps application allows the crews to collect assets, infrastructure, and repairs in the field.
- Completed over 270 map and data requests from the public, city departments and other public agencies.
- Assist Wausau Police with the installation and oversight of ArcGIS Pro.
- Provided utility data to the Public Service Commission (PSC).
- Provided GIS data, LiDAR, and imagery to several consultants: Becher Hoppe, EMCS, Mi-Tech, Clark Dietz, Millennium Geospatial, Pike Telecom, POB, Nsight, REI, Riverside Land Surveying, MSA, and Strand.
- Assist wastewater department with PipeTech View and Scan software for desktop and vehicle.
- Maintain GIS data for storm, water, sanitary and electrical databases. This includes the creation of new fields, sub types, and domains.
- Updated records and fields in Laserfiche database.
- Completed ESRI training for Field Data Collection and Management Using ArcGIS and ArcGIS Hub

**CONSTRUCTION & MAINTENANCE DIVISION**

- Maintained high level of service, including winter maintenance which had 30 plow events.
- Swept over 7,331 miles of street capturing 4,662 yards of sand and debris.
- The mowing crews spent 1,372 hours of full-time labor and 797 hours of seasonal help maintaining City properties.
- The Sign Department repaired/replaced 815 signs, painted 6,695 feet of crosswalks, and painted 255,032 feet of centerlines.
- 2,780 visitors, disposed of 256 tons of trash during 2 (Clean it up Wausau) events for a net cost of \$ 47,095.06.
- Operated the yard waste site serving 30,242 visits by residents and contractors. Recycled 7,409 yards of yard waste.

## PUBLIC WORKS DEPARTMENT

- During leaf pick-up, the department vacuumed 10,048 cubic yards. and baled 2,549 bales of leaves and hauled to the compost areas.
- 2,725 tons of hot mix asphalt and 499 tons of cold mix asphalt were used to patch City streets and sidewalks.
- 1,493.25 labor hours were spent by the crack-filling crew placing 13,776 pounds of materials.
- Assisted with the Sealcoating project and sealed 8,189 square yards of streets with slag seal, 50,954 square yards of streets with GSB-88 formula material.
- 5,072 hours were spent on storm sewer maintenance. 123 catch basins were repaired. 284 catch basin sumps were cleaned, 39 catch basin grates were cleaned, and 244 catch basin and manholes were cleaned. 138 creek grates were cleaned along with 5,976 lineal feet of storm sewer were cleaned. 72 yards of material was disposed of as a result of the cleaning.
- Set up and tear down 25 special events. 626.5 regular labor hours, 168 overtime hours and 85.5 seasonal employee hours, for a cost of \$44,610.27.
- Demolished 0 structures for future development.
- Abated 4 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 4 Elections.
- Maintained 14 service parking lots and 4 parking structures with summer and winter maintenance.
- A total of 2,550 hours were spent training employees to ensure they are property trained for safety, compliance, and efficiencies.

### INSPECTIONS

- Building permit activity in the city has been solid. The city has continued to see applications for kitchen and bath remodels, decks and garages. We have had larger multi-family apartment projects started and completed. The medical field continues to see work. Aspirus and Bone and Joint have had major interior remodeling work and expansions. PAM Rehab Hospital should be occupied this fall. Linetec and Wausau Coated completed building additions in the last year.
- Wausau School District has completed several elementary school additions. John Muir and Wausau West are just starting expansion projects.
- Several new restaurants have opened in the last year. Cousins Subs and Papa Johns have opened in the city, as well as local favorites Tres Hermanos and The Pickle Jar. The Velveten Plum opened as the first roof top restaurant in the area. It has been well received.
- We have had new staff onboarded this year. This has been a bit of a challenge with still being quite busy with permitting and inspections. Continued onboarding and cross training staff will be a goal in the coming year.
- Wausau has become fully delegated for commercial building, commercial HVAC, plumbing, fire alarms, and fire sprinkler plans. We have contracted with E-Plan Exam to complete this work. E-Plan Exam provides high quality review for plans, quicker turnarounds, and better communication than we have received from DSPS. We also have expanded our revenues by getting a 10 percent cut of the plan review fee.
- Staff completed 4,845 inspections of building and sub-contractor work in 2022.
- The rental inspection program was put on hold during the pandemic. This program will be restarted in fall 2023.
- Staff has worked extensively to get all non-owner-occupied dwellings registered with the city. This has been proven to be a great source of information to the city in trying to reach owners.
- Plumbing inspection has been working with Wausau Water Works on the Lead Service Line replacement program. We have been helping with gearing up for a major LSL program over the next several years.
- Wausau inspections division has been serving as the inspection contact with the city of Schofield since 2016. Merrill Iron and Steel, Greenheck, and Scholfield Mill Apartments have been major projects.
- In 2021 Wausau added commercial inspection services to the town of Rib Mountain. This work has been steady with commercial projects. We also provide inspections for South Mountain School addition.
- In 2022, 69% of the property code cases were generated by inspectors. 64% of all cases were rental properties.
- 266 municipal citations were issued and 17 total summons and complaints were issued in 2022.
- Our staff were able to review an initial case inspection within 2 days 98.84% 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 1,510 street lighting fixtures to LED
- Serviced and maintained over 2,200 streetlights.
- Serviced and maintained 43 traffic signal intersections.
- Located all City-owned electrical for Digger's Hotline requests.
- Maintained lighting in two City-owned parking lots and four parking ramps.
- Replaced ROAM system on 2,080 fixtures throughout the city to control new LED lighting Control system, Ubicquia.
- Maintained electrical and runway lighting at the Wausau Downtown Airport.

## PUBLIC WORKS DEPARTMENT

### 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.

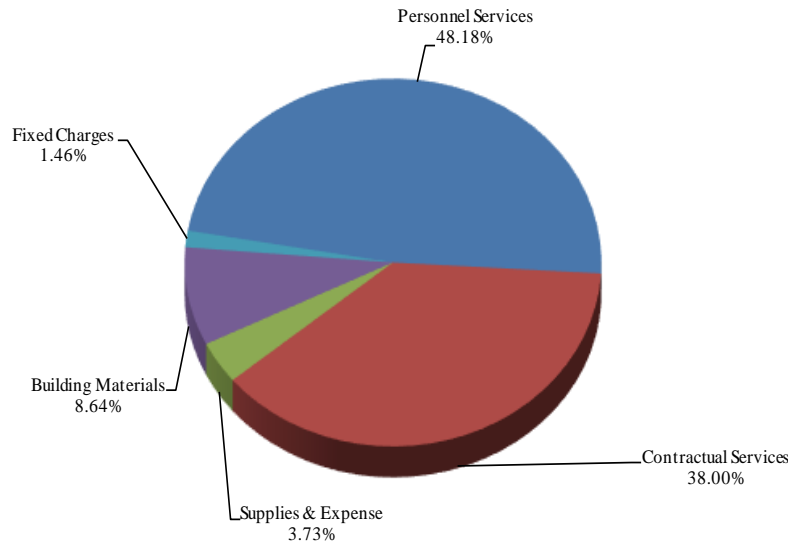
### DEPARTMENT STATISTICS:

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

	2022	2021	2020	2019	2018	2017	2016	2015	2014
<b>Yardwaste Visits</b>	30,242	29,719	36,002	17,780	36,002	34,929	36,604		39,868
<b>Large Item Clean Up Waste Removal and Recycling (tons)</b>	256	272	426.84	420	392		462.07	426.84	420
<b>Stormwater Maintenance</b>									
<b>Catch Basins Cleaned</b>	705	896	212	554	212	635	590	1129	370
<b>Stormsewer Miles</b>	135	136	132	134	132	134	143	143	133
<b>Miles of Streets Swept</b>	7,331	6,696	6,590	4,853	6,590	5,006	5,073	6,139	4,731
<b>Yards of Sand Recovered during Sweeping</b>	4,662	3,836	2,517	3,963	2,868	2,899	2,517	3,963	2,868
<b>Street Maintenance</b>									
<b>Miles of Streets</b>	266	266	266	266	260	260	259	259	259
<b>Inches of Snowfall</b>	62.4	47	105	33	105	96.8	51.2	44	33
<b>Tons of asphalt applied to potholes</b>	2,725	1,592	2,997	1,135	4,291	2,997	1,135	496	441
<b>Events supported</b>	25	19	34	7	34	36	34	27	22
<b>Property Maintenance</b>									
<b>Number of weed/grass notices</b>	901	725	863	889	685	863	889	829	585
<b>Number of snow removal notices</b>	219	129	297	205	180	297	205	95	
<b>Code Enforcement (Housing/Property Maintenance)</b>									
<b>Number of Complaints</b>	3,117	3,222	3,479	2,813	3,479	2,877	3,101	3,658	1,877
<b>Number of Violations</b>	6,245	6,214	6,696	5,790	6,696	5,428	5,736	6,742	7,377
<b>Weed Notices Issued</b>	901	725	863	685	863	806	829	585	421
<b>Abatements</b>	4	2	6	3	6	2	10	15	9
<b>Demolition</b>									
<b>Structures Demolished</b>	1	3	19	6	19	7	26	23	17

**PUBLIC WORKS DEPARTMENT**

**BUDGET:**



**BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:**

<b>BUDGET SUMMARY</b>									
	2021	2022	2023			2024			
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted	
Personnel Services	\$ 4,269,135	\$ 4,584,132	\$ 5,068,650	\$ 5,068,650	\$ 4,895,690	\$ 5,226,457	\$ 5,226,457	\$ 5,226,457	
Contractual Services	2,983,707	3,471,901	1,711,016	1,836,016	1,811,025	4,463,938	4,463,938	4,463,938	
Supplies & Expense	360,546	404,987	2,987,824	2,987,824	2,745,654	442,617	442,617	442,617	
Building Materials	624,825	758,727	916,353	916,353	743,875	893,355	893,355	893,355	
Fixed Charges	102,586	120,990	176,270	176,270	175,000	168,020	168,020	168,020	
Capital Outlay	80,330	14,434	-	-	-	3,500	3,500	3,500	
<b>Total Expenses</b>	<b>\$ 8,421,129</b>	<b>\$ 9,355,171</b>	<b>\$ 10,860,113</b>	<b>\$ 10,985,113</b>	<b>\$ 10,371,244</b>	<b>\$ 11,197,887</b>	<b>\$ 11,197,887</b>	<b>\$ 11,197,887</b>	
Intergvtl Grants/Aids	\$ 3,057,800	\$ 3,116,357	\$ 3,038,250	\$ 3,038,250	\$ 3,038,615	\$ 3,107,404	\$ 3,107,404	\$ 3,107,404	
Licenses and Permits	520,449	700,499	324,100	324,100	508,329	327,000	327,000	327,000	
Public Charges	131,907	179,664	123,000	123,000	75,000	98,000	98,000	98,000	
Intergvtl Charges	14,960	29,066	-	-	-	-	-	-	
Miscellaneous	27,043	3,013	62,100	62,100	86,658	40,000	40,000	40,000	
<b>Total Revenue</b>	<b>\$ 3,752,159</b>	<b>\$ 4,028,599</b>	<b>\$ 3,547,450</b>	<b>\$ 3,547,450</b>	<b>\$ 3,708,602</b>	<b>\$ 3,572,404</b>	<b>\$ 3,572,404</b>	<b>\$ 3,572,404</b>	

The budget provides for cost to continue. Transportation aids will increase in 2024.



**PUBLIC WORKS DEPARTMENT**

**BUDGETARY HISTORY:**

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2024	\$11,247,887	\$387,774	3.57%
2023	\$10,860,113	\$1,034,233	10.53%
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%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2024	\$3,572,404	\$24,954	0.70%
2023	\$3,547,450	(\$14,296)	-0.40%
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%

# PARK, RECREATION AND FORESTRY DEPARTMENT

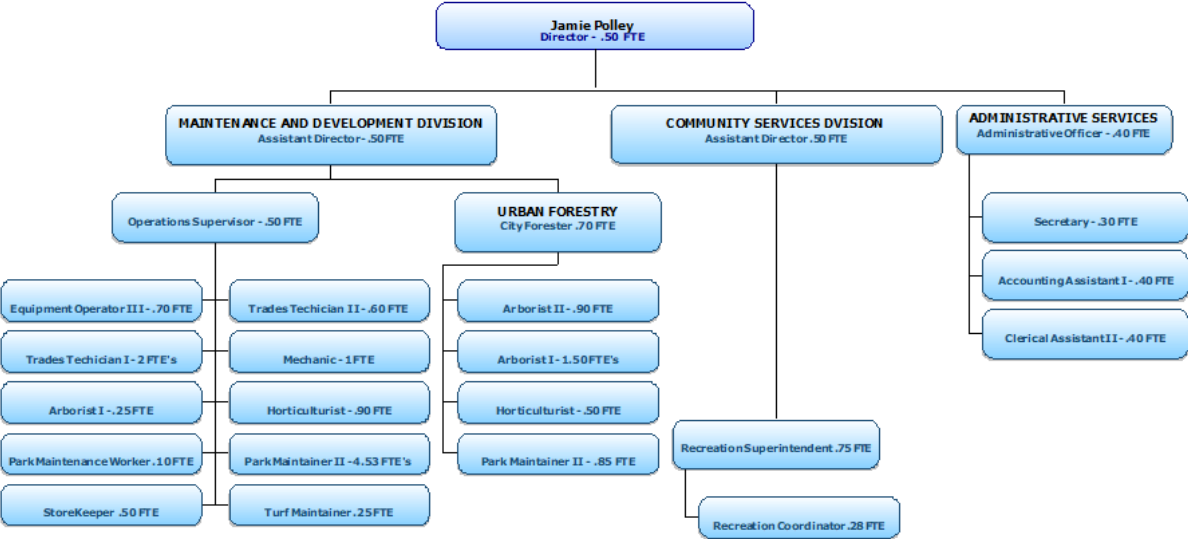
**MISSION:**

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 parks, recreation and urban forestry facilities and programs. Daily and long-term goals include the safe and efficient delivery of quality parks, recreation and urban forestry facilities and programs and sport and special event support. Work includes: facility design, construction and maintenance, program planning and delivery, personnel management, financial management, public information, fleet and equipment management, short and long range planning, land acquisition, and enforcement of ordinances. In addition, the department provides boulevard mowing and sidewalk snow removal on major thoroughfares and tree, shrub, turf and flower maintenance in the Central Business District and City administrative sites.

**ORGANIZATIONAL STRUCTURE:**



**STAFFING LEVELS:**

	City Effort	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
TOTAL	21.21	44.00	44.00	44.00	43.75	40.58	40.58	40.58	38.00	37.00	37.00

**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

### 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 2022, 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 programing 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 class 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 1,600 users during private rentals for a total of 7,300 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.

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

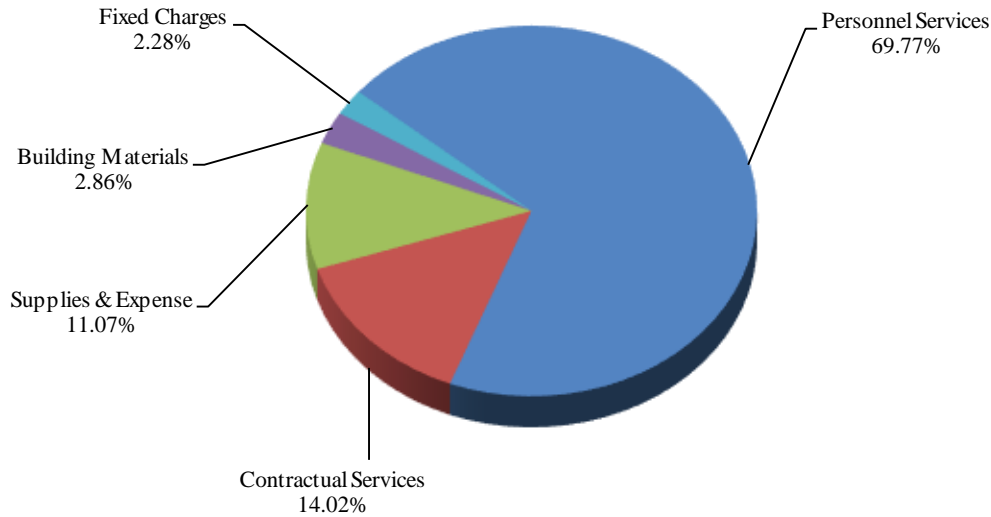
- City Comprehensive Outdoor Recreation Plan is in the process of being updated.
- City and County are working on the Westside Master Plan update.
- 400 Block: Repaired columns on stage, installed the assisted listening system and repaired fountain pump.
- Gilbert Park: Boat launch and shoreline remediation 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								
	2021	2022	2023			2024		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 2,118,161	\$ 2,057,144	\$ 2,343,399	\$ 2,343,399	\$ 2,180,573	\$ 2,461,262	\$ 2,461,262	\$ 2,461,262
Contractual Services	453,738	533,708	466,218	466,218	517,634	494,607	494,607	494,607
Supplies & Expense	335,030	352,649	360,675	359,975	354,922	390,383	390,383	390,383
Building Materials	108,000	83,134	96,600	96,600	119,425	100,900	100,900	100,900
Fixed Charges	72,722	77,725	76,991	76,991	32,415	80,390	80,390	80,390
<b>Total Expenses</b>	<b>\$ 3,087,651</b>	<b>\$ 3,104,360</b>	<b>\$ 3,343,883</b>	<b>\$ 3,343,183</b>	<b>\$ 3,204,969</b>	<b>\$ 3,527,542</b>	<b>\$ 3,527,542</b>	<b>\$ 3,527,542</b>
License & Permits	\$ -	\$ 8,187	\$ 3,062	\$ 3,062	\$ -	\$ -	\$ -	\$ -
Public Charges	301,720	350,638	358,680	358,680	339,052	382,170	382,170	382,170
Intergvt Chgs for Services	28,435	-	-	-	-	-	-	-
Miscellaneous	8,264	5,376	7,000	7,000	4,700	7,000	7,000	7,000
<b>Total Revenue</b>	<b>\$ 338,419</b>	<b>\$ 364,201</b>	<b>\$ 368,742</b>	<b>\$ 368,742</b>	<b>\$ 343,752</b>	<b>\$ 389,170</b>	<b>\$ 389,170</b>	<b>\$ 389,170</b>

### BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The budget reflects cost to continue.

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

**PARK, RECREATION AND FORESTRY DEPARTMENT**

**BUDGETARY HISTORY:**

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2024	\$3,527,542	\$183,659	5.49%
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%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2024	\$389,170	\$20,428	5.54%
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	(\$50,628)	-13.73%
2017	\$368,742	\$50,176	15.75%
2016	\$318,566	\$7,868	2.53%
2015	\$310,698	(\$58,044)	-15.74%



	228 Environmental Clean Up Fund	230 Community Development Fund	231 Community Development Grant Fund
510 - Personal Services-Expenses	52,671	703,510	484
520 - Contractual Services-Expenses	117,000	58,496	8,000
530 - Supplies and Expense-Expenses	-	31,580	20,100
550 - Fixed Charges-Expenses	26,000	-	-
570 - Grants, Contributions, Indemnities and Other-Expenses	-	-	-
580 - Capital Outlay-Expenses	-	-	-
590 - Other Financing Uses-Expenses	-	-	-
<b>Expenses</b>	<b>195,671</b>	<b>793,586</b>	<b>28,584</b>
410 - Taxes-Revenues	-	425,000	-
430 - Intergovernmental Revenues-Revenues	-	-	128,584
440 - Licenses and Permits-Revenues	-	-	-
450 - Fines, Forfeits and Penalties-Revenues	-	-	-
460 - Public Charges for Services-Revenues	-	-	-
470 - Intergovernmental Charges for services-Revenues	-	-	-
480 - Miscellaneous Revenue-Revenues	98,000	-	-
490 - Other Financing Sources-Revenues	-	-	130,167
<b>Revenues</b>	<b>98,000</b>	<b>425,000</b>	<b>258,751</b>



CITY OF WAUSAU  
CONSOLIDATED EXPENDITURES AND REVENUES SPECIAL REVENUE FUNDS

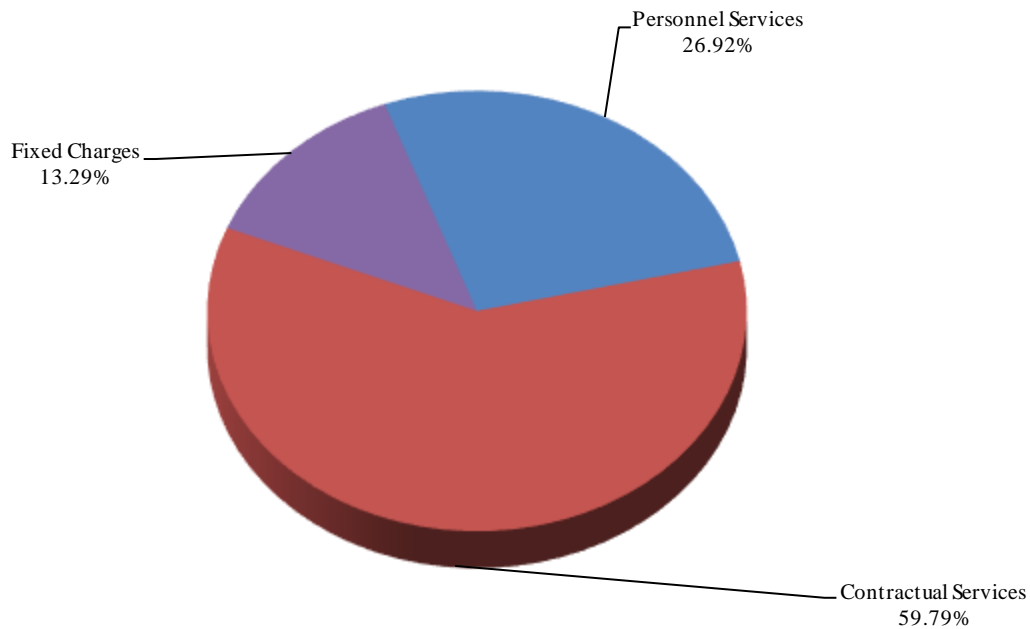
251 Room Tax Fund	252 Public Access Fund	253 Recycling Fund	255 Economic Development Fund	267 Animal Control Fund	277 400 Block Fund	289 Hazardous Material Response Fund
-	38,754	117,856	-	102,146	58,240	33,867
-	25,471	675,373	10,000	88,267	65,100	6,920
-	4,710	10,062	-	11,200	8,200	40,000
-	-	49,000	-	47,100	-	-
612,976	-	-	-	-	-	-
-	-	-	-	-	80,000	-
199,110	-	-	-	-	-	-
<b>812,086</b>	<b>68,935</b>	<b>852,291</b>	<b>10,000</b>	<b>248,713</b>	<b>211,540</b>	<b>80,787</b>
1,000,000	-	704,441	-	59,693	-	-
-	-	147,300	-	-	-	81,000
-	54,600	800	-	130,970	-	-
-	-	-	-	5,200	-	-
-	16,400	-	-	2,040	18,200	-
-	-	50	-	35,000	-	-
-	-	-	-	-	-	-
-	-	-	-	-	58,240	-
<b>1,000,000</b>	<b>71,000</b>	<b>852,591</b>	<b>-</b>	<b>232,903</b>	<b>76,440</b>	<b>81,000</b>

# 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									
	2021		2023			2024			
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted	
Personnel Services	\$ 13,243	\$ 14,386	\$ 15,923	\$ 15,923	\$ 16,414	\$ 52,671	\$ 52,671	\$ 52,671	
Contractual Services	200,264	154,840	181,600	335,600	303,279	117,000	117,000	117,000	
Supplies & Expense	-	-	-	-	166	-	-	-	
Fixed Charges	-	-	-	-	22,618	26,000	26,000	26,000	
<b>Total Expenses</b>	<b>\$ 213,507</b>	<b>\$ 169,226</b>	<b>\$ 197,523</b>	<b>\$ 351,523</b>	<b>\$ 319,693</b>	<b>\$ 195,671</b>	<b>\$ 195,671</b>	<b>\$ 195,671</b>	
Intergvtl Grants & Aids	\$ -	\$ -	\$ -	\$ -	\$ 57,798	\$ -	\$ -	\$ -	
Public Charges	-	-	-	-	82,974	-	-	-	
Miscellaneous	77,608	85,292	54,000	54,000	17,414	98,000	98,000	98,000	
<b>Total Revenues</b>	<b>\$ 77,608</b>	<b>\$ 85,292</b>	<b>\$ 54,000</b>	<b>\$ 54,000</b>	<b>\$ 158,186</b>	<b>\$ 98,000</b>	<b>\$ 98,000</b>	<b>\$ 98,000</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:**

2023 Projected	\$1,164,920
2022	\$1,326,427
2021	\$1,410,362
2020	\$1,546,261
2019	\$1,725,088
2018	\$1,776,029
2017	\$1,765,386
2016	\$1,752,827
2015	\$1,714,811
2014	\$1,685,936
2013	\$1,810,082
2012	\$1,798,349

**BUDGETARY HISTORY:**

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2024	\$195,671	(\$1,852)	-0.94%
2023	\$197,523	\$16,000	8.81%
2022	\$181,523	(\$16,000)	-8.10%
2021	\$197,523	\$43,160	27.96%
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	(\$127,542)	-64.57%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2024	\$98,000	\$44,000	81.48%
2023	\$54,000	\$14,000	35.00%
2022	\$40,000	(\$14,000)	-25.93%
2021	\$54,000	(\$26,000)	-32.50%
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%

# COMMUNITY DEVELOPMENT FUND

**MISSION:**

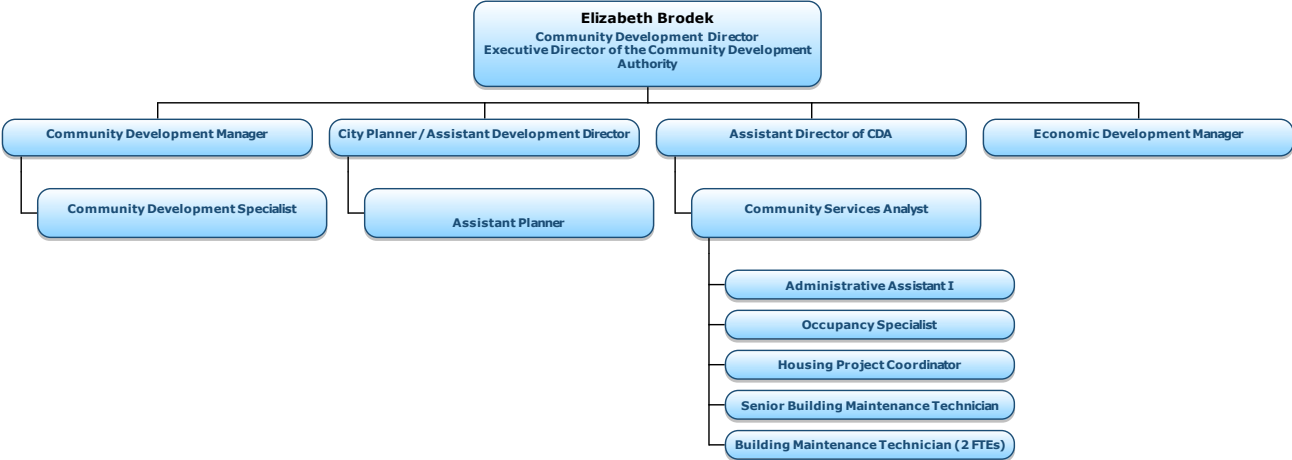
The Community, Planning and Economic Development Department:

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

**DEPARTMENTAL RESPONSIBILITIES:**

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

**ORGANIZATIONAL STRUCTURE:**



**STAFFING LEVELS (FTE’s):**

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
TOTAL	14.00	14.00	14.00	14.00	14.00	14.00	14.00	13.75	13.75	12.75

**ACCOMPLISHMENTS:**

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

- **Economic Development**

- 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, and Bantr apartments, with another 350 in process.
- 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.
- Continued collaboration with the Convention and Visitor’s Bureau to bring people to the area and grow the Room Tax fund, resulting in higher quality of life for residents.
- 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) to facilitate small business growth and entrepreneurship.
- 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.

## COMMUNITY DEVELOPMENT FUND

- Assisted in the rehabilitation of homeowner and rental properties throughout the City.
  - Continued property disposition program to reach record low level of city-owned properties for redevelopment.
  - Continued participation in the pro-active Lead Reduction Program, a partnership with Marathon County Health Department, to eliminate lead hazards and childhood poisoning.
  - Development of new State of Wisconsin funded Lead Safe Homes Program to abate lead hazards in older housing stock throughout the city.
  - Partnered with Get Smart Wausau, a local financial education program which provides financial counseling and seminars.
  - 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. (Recently defeated at Council on a rezoning request.)
- **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.
    - Converted Riverview Terrace to independent living facility, which better aligned with market needs and resulted in increased occupancy. 2021&2022 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. 2022 Capital improvements included new garage doors for several 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 300+ families with monthly rental assistance. (The largest number of vouchers the CDA has ever administered.) 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.
    - 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.
- Initiated cross-jurisdictional county-wide collaboration on tax-delinquent properties through the Redevelopment Committee.

### **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 FUND

### **Community Development Department (CDD) Housing and Neighborhoods**

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

- Preserve the housing stock with low interest loans for property owners and landlords for necessary repairs and property maintenance 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.

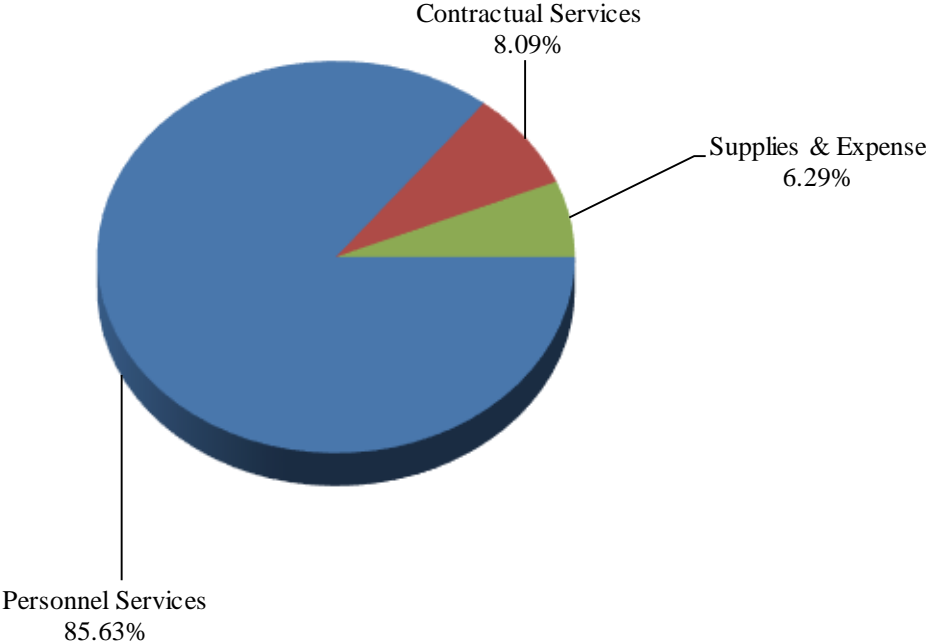
### **FUNDING:**

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.



**COMMUNITY DEVELOPMENT FUND**

**BUDGET:**



BUDGET SUMMARY								
	2021	2022	2023			2024		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 1,151,735	\$ 1,385,276	\$ 672,186	\$ 894,679	\$ 987,311	\$ 703,994	\$ 703,994	\$ 703,994
Contractual Services	686,440	806,937	37,200	42,348	66,346	66,496	66,496	66,496
Supplies & Expense	30,880	36,190	27,200	46,150	22,071	51,680	51,680	51,680
Fixed Charges	888	1,468	-	-	13,823	-	-	-
Grants & Contributions	544,533	1,994,167	312,000	615,934	392,097	-	-	-
Transfers to Others	152,368	76,803	-	-	72,909	-	-	-
Capital Outlay	-	-	-	3,682	-	-	-	-
<b>Total Expenses</b>	<b>\$ 2,566,844</b>	<b>\$ 4,300,841</b>	<b>\$ 1,048,586</b>	<b>\$ 1,602,793</b>	<b>\$ 1,554,557</b>	<b>\$ 822,170</b>	<b>\$ 822,170</b>	<b>\$ 822,170</b>
Taxes	\$ 264,232	\$ 279,078	\$ 325,000	\$ 325,000	\$ 325,000	\$ 425,000	\$ 425,000	\$ 425,000
Intergvtl Grants & Aids	841,589	2,428,138	411,836	889,042	948,000	128,584	128,584	128,584
Intergvtl Charges for Services	786,449	925,701	-	-	60,000	-	-	-
Miscellaneous	1,129,107	578,017	75,770	75,770	657,162	130,167	130,167	130,167
Transfers From Other Funds	141,204	79,803	235,980	235,980	28,000	-	-	-
<b>Total Revenues</b>	<b>\$ 3,162,581</b>	<b>\$ 4,290,737</b>	<b>\$ 1,048,586</b>	<b>\$ 1,525,792</b>	<b>\$ 2,018,162</b>	<b>\$ 683,751</b>	<b>\$ 683,751</b>	<b>\$ 683,751</b>

**BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:**

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

## COMMUNITY DEVELOPMENT FUND

CDBG Entitlements are recommended annually by the Block Grant Advisory Board. The advisory board has not yet made recommendations for 2024.

CDBG Entitlements	2018	2019	2020	2021	2022	2023
HOUSING - Housing Rehabilitation Program	56,950	65,000	45,000	103,068		50,000
HOUSING - Acquisition						182,000
PUBLIC FACILITIES & IMPROVEMENTS - Streets/Sidewalks/Curb Reconstru	150,000	134,790	125,000	209,400	214,000	75,000
PUBLIC FACILITIES & IMPROVEMENTS - Elevator					83,000	
PUBLIC FACILITIES & IMPROVEMENTS - Bike Pedestrian Improvemnts						18,000
PUBLIC FACILITIES & IMPROVEMENTS - Neighborhood Prgm Acct			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 - Parks		138,000				100,000
SLUM AND BLIGHT - Blight Elimination	75,000				50,000	
ECONOMIC DEVELOPMENT - Economic Development	100,000	75,000	70,000			
PUBLIC SERVICE - Adaptive Communities, Inc.	15,000	15,000	15,000			
PUBLIC SERVICE - Womens Community						
PUBLIC SERVICE - Free Clinic						25,000
PUBLIC SERVICE - Achieve Center					35,000	
PUBLIC SERVICE - Faith In Action			15,000	20,000	20,000	25,000
PUBLIC SERVICE - Salvation Army	15,000					
PUBLIC SERVICE - Keep Area Teens Safe (KATS)			15,000			
PUBLIC SERVICE - Hand in Hand Housing	20,000		15,000	20,000	20,000	
PUBLIC SERVICE - Catholic Charities Beyond Shelter	10,000	10,000	10,000			
PUBLIC SERVICE - Hmong American Center	15,000	19,000		25,000		25,000
PUBLIC SERVICE - Open Door of Marathon County	10,000	14,000		15,000		
PUBLIC SERVICE - Pathways to Music					15,000	17,500
PUBLIC SERVICE - LENA program - Head Start		11,000	17,000	15,000		
ADMINISTRATION	116,700	116,000	121,000	120,000	99,836	100,093
TOTAL	\$ 583,650	\$ 597,790	\$ 688,717	\$ 647,468	\$ 611,836	\$ 617,593

### REVOLVING FUNDS:

Community Development manages multiple revolving loan funds. The funds had cash on hand at 12/31/2022:

HUD Mortgage Fund	\$ 149,167
DLAD Mortgage Fund	\$ 537,346
Federal Rent Rehabilitation	\$ 337,818
WRRP Rehabilitation	\$ 1,049,459

### BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2024	\$822,170	(\$226,416)	-21.59%
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%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2024	\$258,751	(\$464,835)	-64.24%
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%

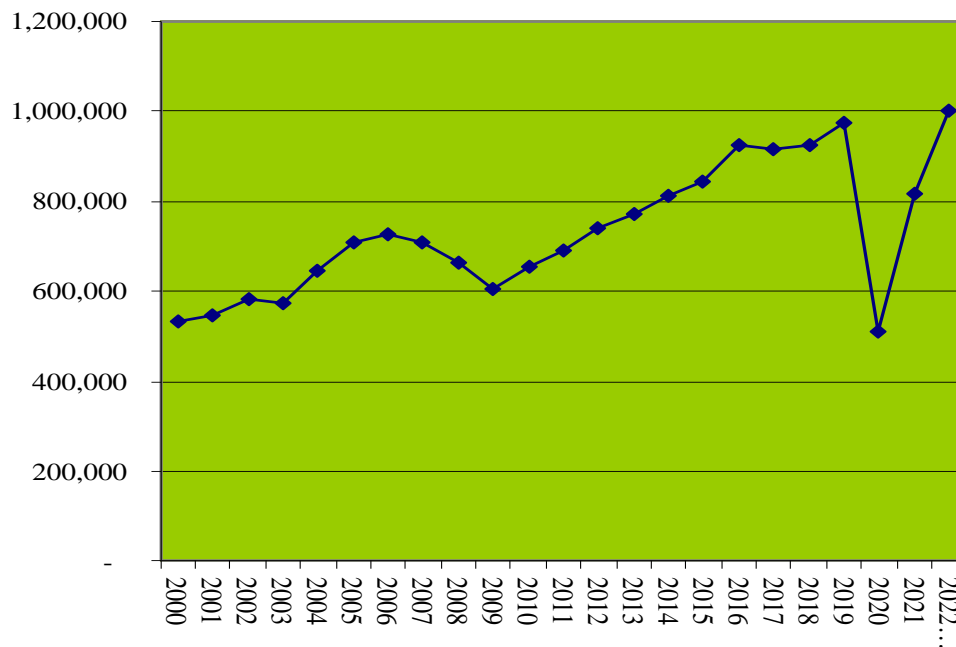
# ROOM TAX FUND

## 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.

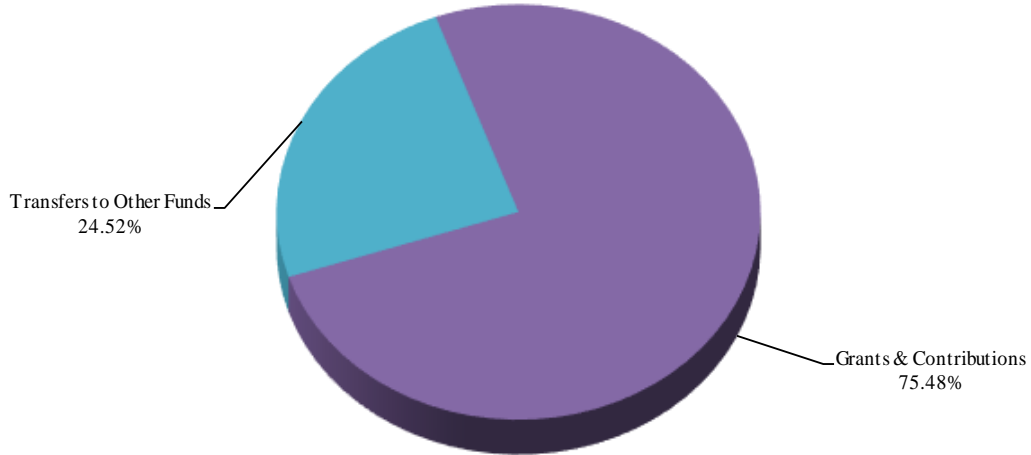


## BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

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:**



BUDGET SUMMARY								
	2021	2022	2023			2024		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 36,099	\$ 23,376	\$ 37,047	\$ 37,047	\$ 37,047	\$ -	\$ -	\$ -
Contractual Services	847	-	-	30,000	-	-	-	-
Supplies & Expense	101	-	-	-	-	-	-	-
Grants & Contributions	415,588	711,739	763,693	1,308,460	778,993	612,976	612,976	612,976
Transfers to Other Funds	189,110	199,110	199,110	189,110	189,110	199,110	199,110	199,110
<b>Total Expenses</b>	<b>\$ 641,745</b>	<b>\$ 934,225</b>	<b>\$ 999,850</b>	<b>\$ 1,564,617</b>	<b>\$ 1,005,150</b>	<b>\$ 812,086</b>	<b>\$ 812,086</b>	<b>\$ 812,086</b>
Taxes	815,560	1,073,885	999,850	999,850	1,070,000	1,000,000	1,000,000	1,000,000
Intergovernmental Grants and	-	-	-	20,000	20,000	-	-	-
<b>Total Revenues</b>	<b>\$ 815,560</b>	<b>\$ 1,073,885</b>	<b>\$ 999,850</b>	<b>\$ 1,019,850</b>	<b>\$ 1,090,000</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>

This includes budget appropriations for continued support of the 400 Block and Riverfront, the transfer to the General Fund and allocations to the following continuing appropriation organizations: CVA, Grand Theater, Wausau Events, Main Street, Wausau Concert Band, Historical Society and Leigh Yawkey Woodson Art Museum. The budget represents the \$999,850 the City manages along with the funds managed by the Room Tax Commission.

**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:**

2023 Projected	\$551,501
2022	\$466,651
2021	\$326,991
2020	\$153,176
2019	\$76,882
2018	\$41,458
2017	\$45,345
2016	\$93,087
2015	\$82,126

**BUDGETARY HISTORY:**

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2024	\$812,086	(\$187,764)	-18.78%
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%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2024	\$1,000,000	\$150	0.02%
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%

# PUBLIC ACCESS CABLE FUND

**MISSION:**

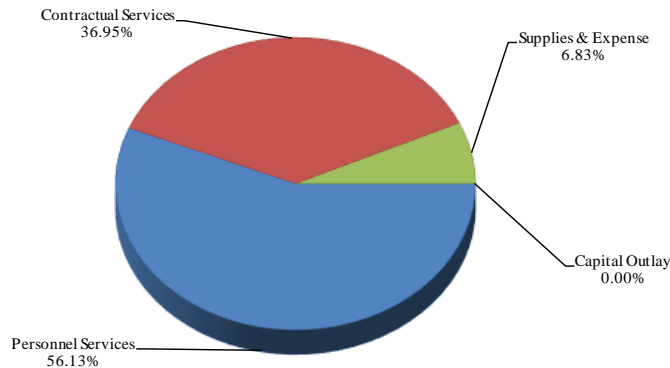
To provide the community the opportunity to view and observe local government meetings. Wausau Area Access Media (WAAM) records and produces City of Wausau, Marathon County, and Wausau School District meetings. WAAM also provides the local community a means of expression through access via television 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										
	2021		2022		2023			2024		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted		
Personnel Services	\$ 31,387	\$ 27,997	\$ 41,634	\$ 41,634	\$ 24,889	\$ 38,754	\$ 38,754	\$ 38,754		
Contractual Services	2,423	10,535	1,220	12,220	8,228	25,471	25,471	25,471		
Supplies & Expense	2,445	781	2,285	2,285	11,161	4,710	4,710	4,710		
Fixed Charges	291	210	600	600	93	-	-	-		
Capital Outlay	2,906	17,964	15,195	15,195	-	-	-	-		
<b>Total Expenses</b>	<b>\$ 39,452</b>	<b>\$ 57,487</b>	<b>\$ 60,934</b>	<b>\$ 71,934</b>	<b>\$ 44,371</b>	<b>\$ 68,935</b>	<b>\$ 68,935</b>	<b>\$ 68,935</b>		
Licenses/Permits	\$ 57,000	\$ 70,788	\$ 57,000	\$ 57,000	\$ 57,000	\$ 54,600	\$ 54,600	\$ 54,600		
Inter Gov't Charges	-	-	-	-	-	16,400	16,400	16,400		
Miscellaneous	14,433	12,650	15,100	15,100	13,389	-	-	-		
Other Financing Sources	-	-	-	-	-	-	-	-		
<b>Total Revenues</b>	<b>\$ 71,433</b>	<b>\$ 83,438</b>	<b>\$ 72,100</b>	<b>\$ 72,100</b>	<b>\$ 70,389</b>	<b>\$ 71,000</b>	<b>\$ 71,000</b>	<b>\$ 71,000</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:**

2023 Projected	103,995
2022	\$77,977
2021	\$52,026
2020	\$20,045
2019	\$3,567
2018	\$1,439
2017	\$5,619
2016	\$2,812
2015	\$17,543

**BUDGETARY HISTORY:**

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2024	\$68,935	\$8,001	13.13%
2023	\$60,934	(\$16,564)	-21.37%
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%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2024	\$71,000	(\$1,100)	-1.53%
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%

# RECYCLING FUND

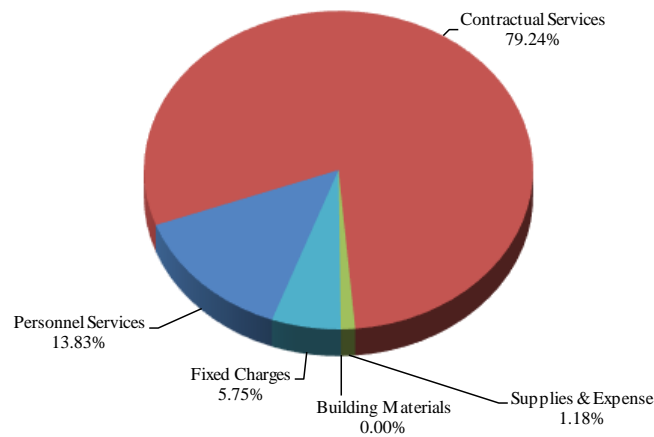
**MISSION:**

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								
	2021	2022	2023			2024		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 116,041	\$ 125,320	\$ 115,305	\$ 115,305	\$ 115,305	\$ 117,856	\$ 117,856	\$ 117,856
Contractual Services	654,083	632,908	645,238	645,238	593,700	675,373	675,373	675,373
Supplies & Expense	5,981	7,969	6,625	6,625	28,814	10,062	10,062	10,062
Building Materials	1,045	-	-	-	-	-	-	-
Fixed Charges	-	-	45,500	45,500	45,500	49,000	49,000	49,000
<b>Total Expenses</b>	<b>\$ 777,150</b>	<b>\$ 766,197</b>	<b>\$ 812,668</b>	<b>\$ 812,668</b>	<b>\$ 783,319</b>	<b>\$ 852,291</b>	<b>\$ 852,291</b>	<b>\$ 852,291</b>
Taxes	\$ 586,910	\$ 630,160	\$ 664,868	\$ 664,868	\$ 664,868	\$ 704,141	\$ 704,141	\$ 704,141
Intergovt Charges	147,733	147,289	147,000	147,000	258,426	147,300	147,300	147,300
Miscellaneous	753	856	800	800	735	850	850	850
Other Financing Sources	42,000	6,000	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 777,396</b>	<b>\$ 784,305</b>	<b>\$ 812,668</b>	<b>\$ 812,668</b>	<b>\$ 924,029</b>	<b>\$ 852,291</b>	<b>\$ 852,291</b>	<b>\$ 852,291</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:**

2023 Projected	141,536
2022	\$826
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
2024	\$852,291	\$39,623	4.88%
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%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2024	\$148,150	\$350	0.24%
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%

# ECONOMIC DEVELOPMENT FUND

**MISSION:**

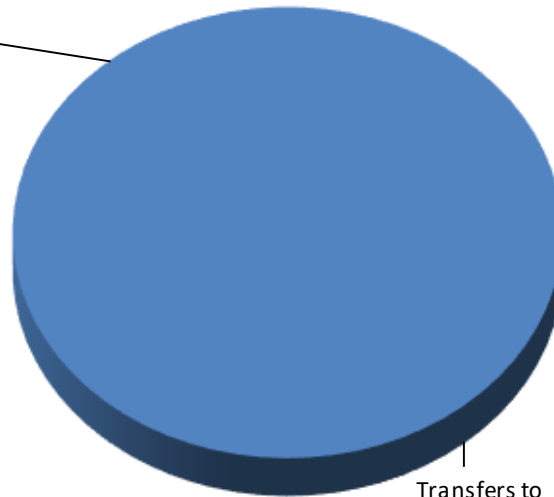
To provide financial resources to promote economic development including but not limited to the expansion of the City’s Business Campus and other economic development activities.

**RESPONSIBILITIES:**

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

**BUDGET:**

Contractual  
Services  
100.00%



Transfers to  
Other Funds  
0.00%

BUDGET SUMMARY									
	2021	2022	2023			2024			
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted	
Contractual Services	\$ 1,710	\$ 7,614	\$ 3,000	\$ 23,000	\$ 30	\$ 10,000	\$ 10,000	\$ 10,000	
Grants & Contributions	1,865	3,996	7,082	7,082	28,230	-	-	-	
Capital Outlay	-	-	-	-	-	-	-	-	
Transfers to Other Funds	-	-	-	-	-	-	-	-	
<b>Total Expenses</b>	<b>\$ 3,575</b>	<b>\$ 11,610</b>	<b>\$ 10,082</b>	<b>\$ 30,082</b>	<b>\$ 28,260</b>	<b>\$ 10,000</b>	<b>10,000</b>	<b>10,000</b>	
Miscellaneous	\$ 28,056	\$ 3,996	\$ 7,082	\$ 7,082	\$ -	\$ -	\$ -	\$ -	
<b>Total Revenues</b>	<b>\$ 28,056</b>	<b>\$ 3,996</b>	<b>\$ 7,082</b>	<b>\$ 7,082</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</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
2024	\$10,000	(\$82)	-0.81%
2023	\$10,082	\$5,082	101.64%
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	(\$4,000)	-40.00%
2015	\$10,000	(\$82)	-0.81%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2024	\$0	(\$7,082)	-100.00%
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	

# ANIMAL CONTROL FUND

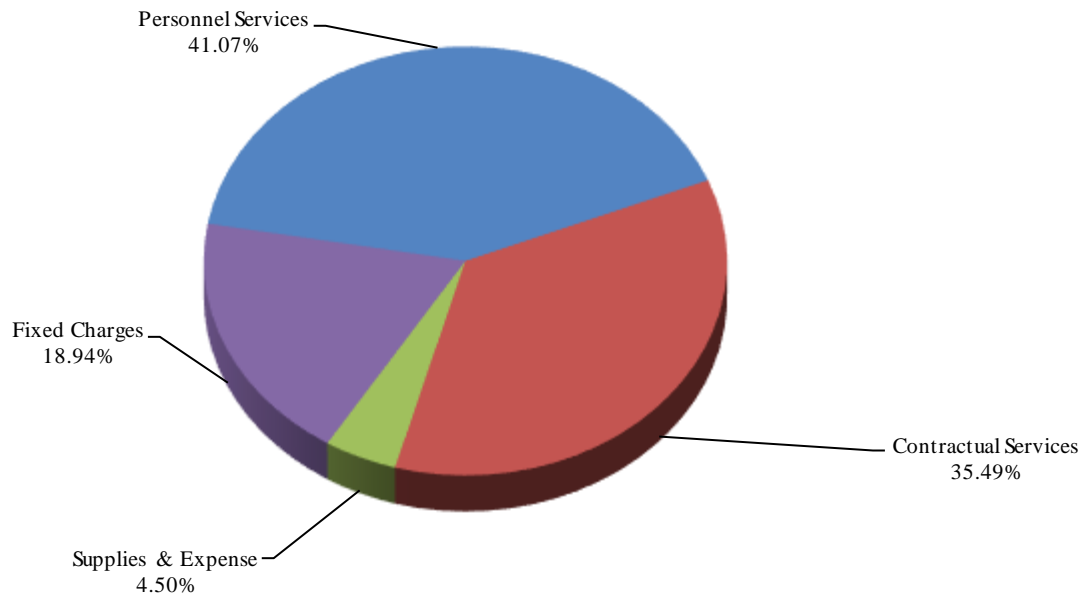
**MISSION:**

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:**

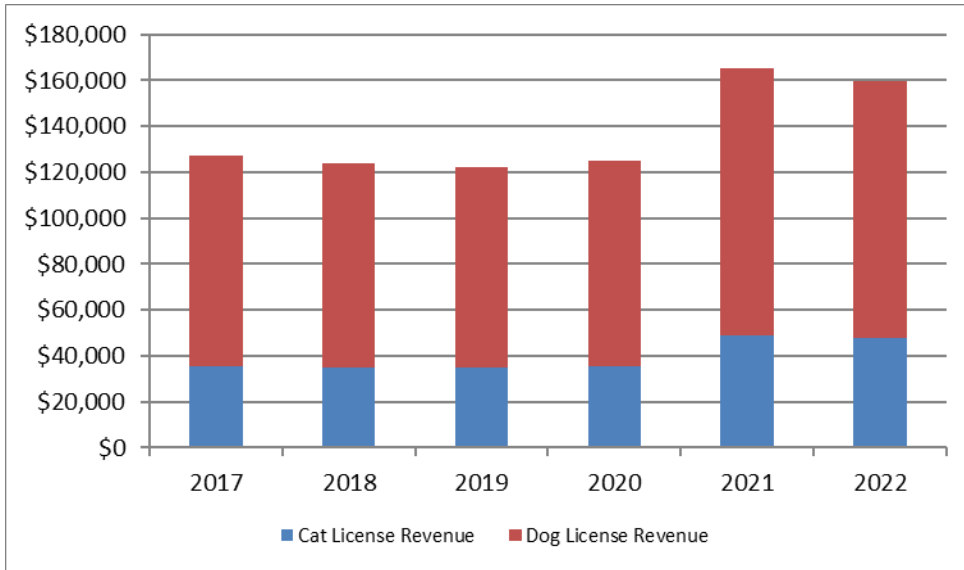


BUDGET SUMMARY									
	2021	2022	2023			2024			
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted	
Personnel Services	78,730	83,140	91,621	91,621	\$ 90,167	\$ 102,146	\$ 102,146	\$ 102,146	
Contractual Services	76,903	72,100	111,367	89,267	67,988	88,267	88,267	88,267	
Supplies & Expense	9,196	7,164	10,200	10,200	8,233	11,200	11,200	11,200	
Fixed Charges	36,032	36,973	25,000	47,100	31,037	47,100	47,100	47,100	
<b>Total Expenses</b>	<b>\$ 200,861</b>	<b>\$ 199,376</b>	<b>\$ 238,188</b>	<b>\$ 238,188</b>	<b>\$ 197,424</b>	<b>\$ 248,713</b>	<b>\$ 248,713</b>	<b>\$ 248,713</b>	
Taxes	45,247	59,693	59,693	59,693	\$ 59,693	\$ 59,693	\$ 59,693	\$ 59,693	
Licenses and Permits	170,023	164,929	130,970	130,970	91,056	130,970	130,970	130,970	
Fines and Forfeitures	2,128	2,290	5,200	5,200	2,880	5,200	5,200	5,200	
Public Charges for Services	2,627	2,713	2,040	37,040	6,218	2,040	2,040	2,040	
Intergovt Chgs for Services	16,860	17,256	35,000	0	16,860	35,000	35,000	35,000	
Miscellaneous	121	135	0	0	750	-	-	-	
<b>Total Revenues</b>	<b>\$ 237,006</b>	<b>\$ 247,016</b>	<b>\$ 232,903</b>	<b>\$ 232,903</b>	<b>\$ 177,457</b>	<b>\$ 232,903</b>	<b>\$ 232,903</b>	<b>\$ 232,903</b>	

**BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:**

The Fund was reclassified as a special revenue fund beginning 1/1/2023.

**LICENSING STATISTICS:**



**BUDGETARY HISTORY:**

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2024	\$248,713	\$10,525	4.42%
2023	\$238,188	\$5,285	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%

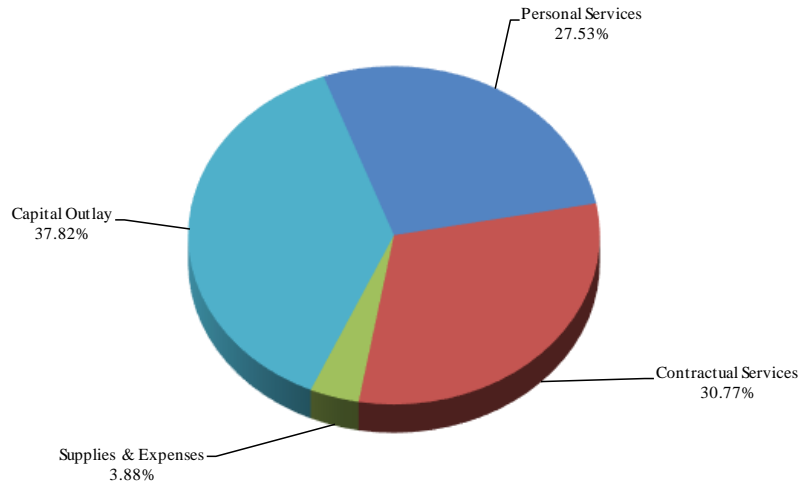
YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2024	\$173,210	\$0	0.00%
2023	\$173,210	\$0	0.00%
2022	\$173,210	\$0	0.00%
2021	\$173,210	\$7,160	4.31%
2020	\$166,050	\$6,290	3.94%
2019	\$159,760	\$10,886	7.31%
2018	\$148,874	\$0	0.00%
2017	\$148,874	(\$7,590)	-4.85%
2016	\$156,464	\$30,029	23.75%
2015	\$126,435	\$20,659	19.53%

# 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								
	2021	2022	2023			2024		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personal Services	\$ 18,383	\$ 15,951	\$ 20,789	\$ 20,789	\$ 20,789	\$ 58,240	\$ 58,240	\$ 58,240
Contractual Services	20,809	36,200	64,200	64,200	45,215	65,100	65,100	65,100
Supplies & Expenses	8,295	2,655	8,200	8,200	8,200	8,200	8,200	8,200
Building Materials	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	80,000	80,000	80,000
Total Expenses	\$ 47,487	\$ 54,806	\$ 93,189	\$ 93,189	\$ 74,204	\$ 211,540	\$ 211,540	\$ 211,540
Public Charges for Services	\$ 18,152	\$ 7,111	\$ 18,200	\$ 18,200	\$ 9,000	\$ 18,200	\$ 18,200	\$ 18,200
Transfers From Other Funds	52,755	52,755	57,642	57,642	42,755	58,240	58,240	58,240
Total Revenues	\$ 70,907	\$ 59,866	\$ 75,842	\$ 75,842	\$ 51,755	\$ 76,440	\$ 76,440	\$ 76,440

**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:**

2023 Projected	\$190,148
2022	\$212,597
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
2024	\$211,540	\$118,351	127.00%
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	

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2024	\$76,440	\$598	0.79%
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	

# HAZARDOUS MATERIALS CONTRACT FUND

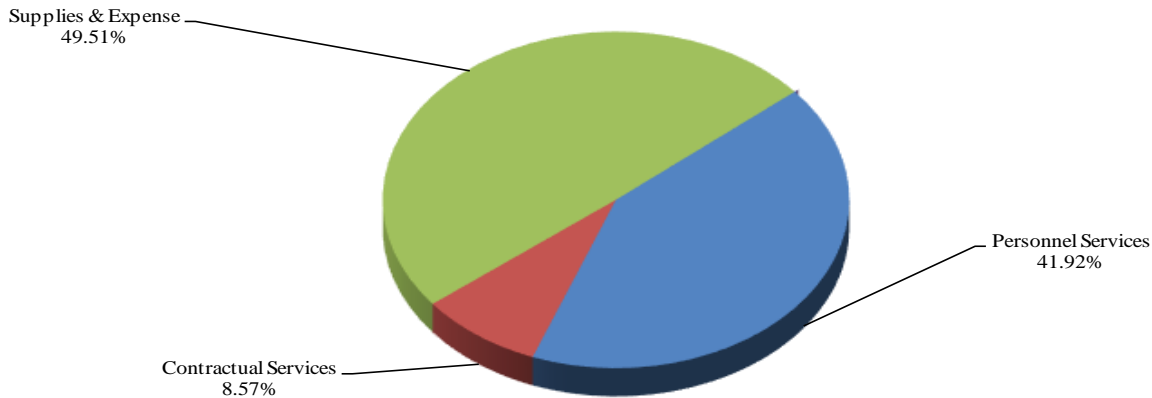
**MISSION:**

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								
	2021	2022	2023			2024		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 54,088	\$ 30,077	\$ 35,100	\$ 35,100	\$ 35,100	\$ 33,867	\$ 33,867	\$ 33,867
Contractual Services	9	-	3,200	3,200	3,200	6,920	6,920	6,920
Supplies & Expense	35,988	35,330	38,500	38,500	38,500	40,000	40,000	40,000
Capital Outlay	-	125,000	-	-	-	-	-	-
<b>Total Expenses</b>	<b>\$ 90,085</b>	<b>\$ 190,407</b>	<b>\$ 76,800</b>	<b>\$ 76,800</b>	<b>\$ 76,800</b>	<b>\$ 80,787</b>	<b>\$ 80,787</b>	<b>\$ 80,787</b>
Intergovt Grants & Aid	\$ 60,750	\$ 101,250	\$ 81,000	\$ 81,000	\$ 81,000	\$ 81,000	\$ 81,000	\$ 81,000
Miscellaneous Revenue	50,499	58,866	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 111,249</b>	<b>\$ 160,116</b>	<b>\$ 81,000</b>	<b>\$ 81,000</b>	<b>\$ 81,000</b>	<b>\$ 81,000</b>	<b>\$ 81,000</b>	<b>\$ 81,000</b>

**BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:**

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



**HAZARDOUS MATERIALS CONTRACT FUND**

**FUND BALANCE HISTORY AND PROJECTIONS:**

2023	\$224,346
2022	\$224,133
2021	\$254,424
2020	\$233,262
2019	\$199,963
2018	\$180,065
2017	\$200,879
2016	\$162,573
2015	\$129,788

**BUDGETARY HISTORY:**

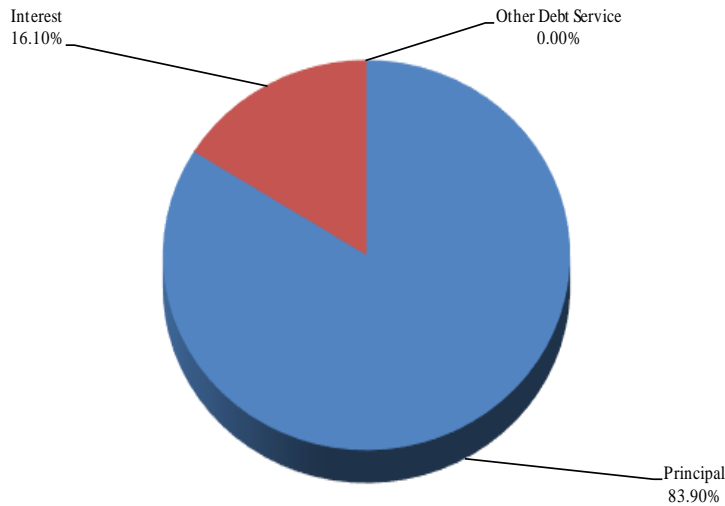
YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2024	\$80,787	\$3,987	5.19%
2023	\$76,800	\$17,000	28.43%
2022	\$59,800	\$3,000	5.28%
2021	\$56,800	(\$20,500)	-26.52%
2020	\$77,300	\$7,050	10.04%
2019	\$70,250	\$34,650	97.33%
2018	\$35,600	(\$18,120)	-33.73%
2017	\$53,720	(\$32,547)	-37.73%
2016	\$86,267	\$12,937	17.64%
2015	\$73,330	\$3,080	4.38%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2024	\$81,000	\$0	0.00%
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%

# 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.



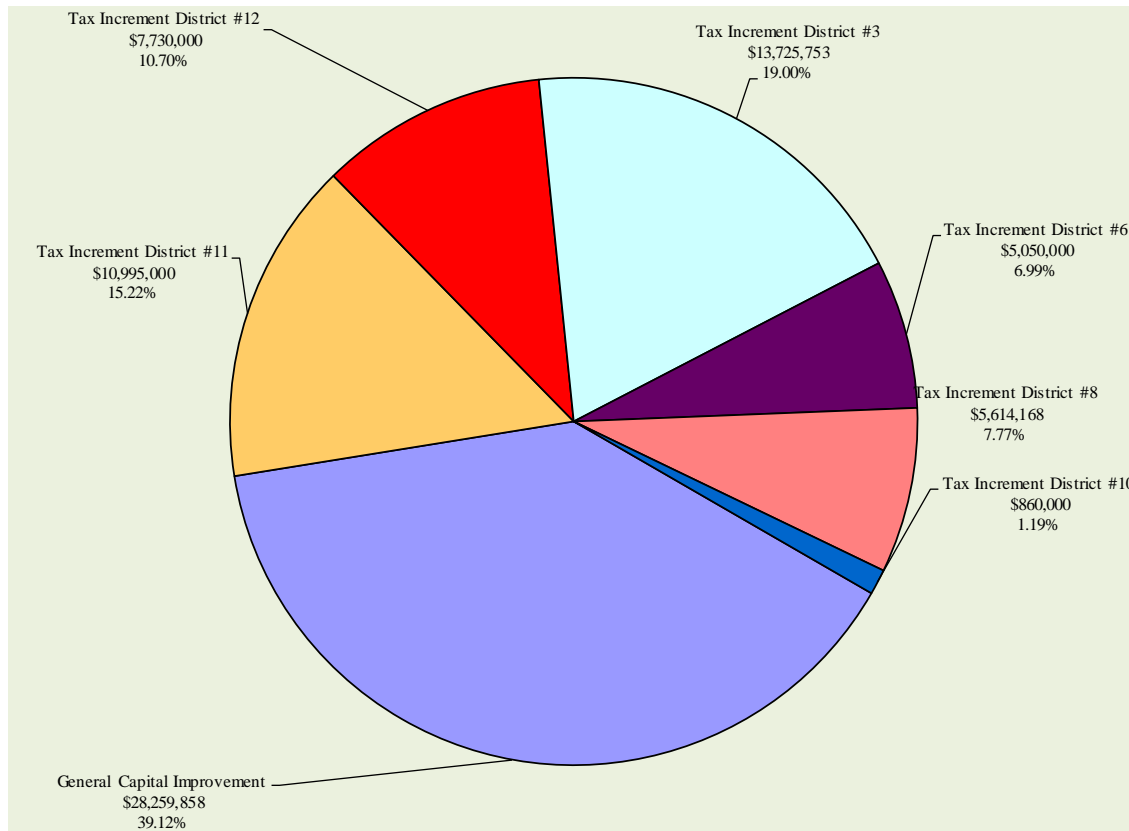
BUDGET SUMMARY									
	2021		2022		2023			2024	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted	
Principal	\$ 20,158,080	\$ 10,465,000	\$ 10,040,000	\$ 10,040,000	\$ 10,040,000	\$ 10,470,000	\$ 10,470,000	\$ 10,470,000	
Interest	2,062,842	1,813,160	1,637,476	1,637,476	1,591,362	2,009,770	2,009,770	2,009,770	
Other Debt Service	37,259	70,278	12,200	12,200	18,000	-	-	-	
<b>Total Expenses</b>	<b>\$ 22,258,181</b>	<b>\$ 12,348,438</b>	<b>\$ 11,689,676</b>	<b>\$ 11,689,676</b>	<b>\$ 11,649,362</b>	<b>\$ 12,479,770</b>	<b>\$ 12,479,770</b>	<b>\$ 12,479,770</b>	
Taxes	\$ 4,123,000	\$ 4,123,000	\$ 4,198,000	\$ 4,198,000	\$ 4,198,000	\$ 4,398,000	\$ 4,398,000	\$ 4,398,000	
Miscellaneous Revenue	111	2,936	1,500	1,500	3,823	4,500	4,500	4,500	
Premium on Debt Issued	193,591	169,678	-	-	-	-	-	-	
Transfers from Other Funds	18,076,874	7,949,957	7,306,929	7,306,929	7,306,929	8,050,955	8,050,955	8,050,955	
<b>Total Revenues</b>	<b>\$ 22,393,576</b>	<b>\$ 12,245,571</b>	<b>\$ 11,506,429</b>	<b>\$ 11,506,429</b>	<b>\$ 11,508,752</b>	<b>\$ 12,453,455</b>	<b>\$ 12,453,455</b>	<b>\$ 12,453,455</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. Interest rate hikes and additional projects will result in increased levy burden.

ANNUAL RETIREMENT OF EXISTING- GENERAL OBLIGATION DEBT:

EXISTING GENERAL OBLIGATION DEBT			
	Principal	Interest	Total
2024	10,470,000	2,009,770	12,479,770
2025	10,495,000	1,679,888	12,174,888
2026	9,159,779	1,427,763	10,587,542
2027	7,000,000	1,163,004	8,163,004
2028	6,880,000	948,094	7,828,094
2029	6,490,000	774,923	7,264,923
2030	5,960,000	557,776	6,517,776
2031	4,970,000	389,438	5,359,438
2032	3,365,000	256,849	3,621,849
2033	2,940,000	156,500	3,096,500
2034	1,430,000	93,798	1,523,798
2035	1,455,000	59,916	1,514,916
2036	790,000	32,745	822,745
2037	270,000	19,113	289,113
2038	280,000	11,550	291,550
2039	280,000	3,850	283,850
	<u>72,234,779</u>	<u>9,584,977</u>	<u>81,819,756</u>

EXISTING DEBT BY PURPOSE:



**DEBT SERVICE FUND**

**COMPUTATION OF DEBT LIMIT:**

	12/31/2022	12/31/2023
Equalized Valuation	\$ 3,680,737,900	\$ 4,030,170,800
	5%	5%
Total Allowable Debt	184,036,895	201,508,540
Outstanding GO Debt	\$ 76,524,779	\$ 72,234,779
Legal Debt Margin	107,512,116	129,273,761
% Utilized	41.58%	35.85%

**BUDGETARY HISTORY:**

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2024	\$12,479,770	\$790,094	6.76%
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%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2024	\$8,055,455	\$0	0.00%
2023	\$8,055,455	\$105,248	1.32%
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%

YEAR	TAX LEVY	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2024	\$4,398,000	\$200,000	4.76%
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%

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

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

	Sewer System Revenue Bonds Series 2017D		Sewer System Revenue Bonds Series 2019C		Sewer System Revenue Bonds Series 2020C (CWFL)		Projected 12/31/2022		
<b>Dated</b>	12/05/2017		10/01/2019		06/24/2020				
<b>Amount</b>	\$6,225,000		\$6,530,000		\$84,069,220				
<b>Maturity</b>	05/01		05/01		05/01				
Calendar Year Ending	Principal	Interest	Principal	Interest	Principal	Interest	Total Principal	Total Interest	Total
2024	605,000	97,700	285,000	149,825	2,384,648	1,526,617	3,274,648	1,774,142	5,048,790
2025	630,000	73,000	290,000	138,325	2,429,241	1,480,599	3,349,241	1,691,924	5,041,165
2026	595,000	48,500	295,000	126,625	2,474,668	1,434,747	3,364,668	1,609,872	4,974,540
2027	90,000	34,800	300,000	114,725	2,520,944	1,388,038	2,910,944	1,537,563	4,448,507
2028	100,000	31,500	305,000	104,150	2,568,086	1,340,456	2,973,086	1,476,106	4,449,192
2029	100,000	28,500	315,000	94,850	2,616,109	1,291,983	3,031,109	1,415,333	4,446,443
2030	100,000	25,500	320,000	86,925	2,665,030	1,242,605	3,085,030	1,355,030	4,440,060
2031	100,000	22,500	330,000	80,219	2,714,866	1,192,303	3,144,866	1,295,021	4,439,888
2032	110,000	19,350	340,000	72,888	2,765,634	1,141,060	3,215,634	1,233,297	4,448,932
2033	110,000	16,050	345,000	65,181	2,817,352	1,088,859	3,272,352	1,170,090	4,442,442
2034	110,000	12,750	360,000	56,800	2,870,036	1,035,682	3,340,036	1,105,232	4,445,268
2035	120,000	9,300	370,000	47,675	2,923,706	981,510	3,413,706	1,038,485	4,452,191
2036	120,000	5,625	380,000	38,300	2,978,379	926,326	3,478,379	970,251	4,448,630
2037	120,000	1,875	395,000	28,119	3,034,075	870,110	3,549,075	900,103	4,449,178
2038			405,000	17,119	3,090,812	812,842	3,495,812	829,961	4,325,773
2039			420,000	5,775	3,148,610	754,503	3,568,610	760,278	4,328,889
2040					3,207,489	695,074	3,207,489	695,074	3,902,563
2041					3,267,469	634,533	3,267,469	634,533	3,902,002
2042					3,328,571	572,860	3,328,571	572,860	3,901,431
2043					3,390,815	510,034	3,390,815	510,034	3,900,849
2044					3,454,224	446,032	3,454,224	446,032	3,900,256
2045					3,518,818	380,835	3,518,818	380,835	3,899,652
2046					3,584,620	314,417	3,584,620	314,417	3,899,037
2047					3,651,652	246,758	3,651,652	246,758	3,898,410
2048					3,719,938	177,834	3,719,938	177,834	3,897,772
2049					3,789,501	107,621	3,789,501	107,621	3,897,121
2050					3,860,364	36,094	3,860,364	36,094	3,896,459
	3,010,000	426,950	5,455,000	1,227,500	82,775,661	22,630,330	91,240,661	24,284,780	115,525,441

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

**DEBT SERVICE FUND**

The Safe Drinking Water Fund Loan included in the total debt outstanding is presented pursuant to the closing documents. Debt proceeds may increase for any final construction draws as they are presented by the contractor and approved. The actual retirement will vary. This debt will be retired through water user fees. The city issued a \$17,550,000 note anticipation notes 6/29/2023. The proceeds of these funds will be used to construct and install a PFAS filtration system to remove forever chemicals from the drinking water system. The city is aggressively pursuing grant funding and legal recourse to finance this system. The city expects that the project after grant funding will be refinanced in 2025 through the State of Wisconsin safe drinking water program.

	Water System Revenue Bonds Series 2017C		Water System Revenue Bonds Series 2019D		Water System Revenue Bonds Series 2020B (SOWFL)		Note Anticipation Notes Series 2023A				
<b>Dated</b>	12/05/2017		10/01/2019		06/24/2020		06/29/2023				
<b>Amount</b>	\$4,815,000		\$2,695,000		\$43,399,238		\$17,550,000				
<b>Maturity</b>	05/01		05/01		05/01		07/01				
<b>Projected Total 12/31/2023</b>											
<b>Calendar Year Ending</b>	<b>Principal</b>	<b>Interest</b>	<b>Principal</b>	<b>Interest</b>	<b>Principal</b>	<b>Interest</b>	<b>Total Principal</b>	<b>Total Interest</b>	<b>Total</b>	<b>Principal</b>	<b>Interest</b>
2024	405,000	86,375	115,000	61,831	2,130,905	717,066	2,650,905	865,272	3,516,177		
2025	420,000	69,875	120,000	57,131	2,168,409	679,160	2,708,409	806,166	3,514,575	17,550,000	804,726
2026	435,000	52,775	120,000	52,331	2,206,573	640,660	2,761,573	745,766	3,507,339		
2027	110,000	41,875	125,000	47,431	2,245,409	601,482	2,480,409	690,789	3,171,197		
2028	110,000	38,025	125,000	43,056	2,284,928	561,615	2,519,928	642,697	3,162,624		
2029	120,000	34,575	130,000	39,231	2,325,143	521,047	2,575,143	594,853	3,169,996		
2030	120,000	30,975	130,000	35,981	2,366,065	479,764	2,616,065	546,720	3,162,785		
2031	120,000	27,375	135,000	33,247	2,407,708	437,755	2,662,708	498,377	3,161,085		
2032	130,000	23,625	140,000	30,238	2,450,083	395,006	2,720,083	448,869	3,168,952		
2033	130,000	19,725	145,000	27,031	2,493,205	351,505	2,768,205	398,262	3,166,467		
2034	140,000	15,675	150,000	23,525	2,537,085	307,239	2,827,085	346,439	3,173,524		
2035	140,000	11,475	150,000	19,775	2,581,738	262,193	2,871,738	293,443	3,165,181		
2036	150,000	7,031	155,000	15,963	2,627,177	216,355	2,932,177	239,349	3,171,525		
2037	150,000	2,344	165,000	11,756	2,673,415	169,710	2,988,415	183,810	3,172,224		
2038			170,000	7,150	2,720,467	122,243	2,890,467	129,393	3,019,860		
2039			175,000	2,406	2,768,347	73,942	2,943,347	76,348	3,019,695		
2040					2,817,070	24,790	2,817,070	24,790	2,841,860		
	2,680,000	461,725	2,250,000	508,084	41,803,726	6,561,533	46,733,726	7,531,343	54,265,069	17,550,000	804,726



	400 Capital Projects Fund	440 Capital Projects Fund - Bond Proceeds	451 Central Capital Purchasing Fund
520 - Contractual Services-Expenses	-	-	383,636
530 - Supplies and Expense-Expenses	-	-	14,000
550 - Fixed Charges-Expenses	-	-	-
570 - Grants, Contributions, Indemnities and Other-Expenses	-	-	-
580 - Capital Outlay-Expenses	1,765,142	4,853,950	350,878
590 - Other Financing Uses-Expenses	-	-	-
<b>Expenses</b>	<b>1,765,142</b>	<b>4,853,950</b>	<b>748,514</b>
410 - Taxes-Revenues	811,709	-	748,763
430 - Intergovernmental Revenues-Revenues	433,433	-	-
480 - Miscellaneous Revenue-Revenues	400,000	-	-
490 - Other Financing Sources-Revenues	120,000	4,853,950	-
<b>Revenues</b>	<b>1,765,142</b>	<b>4,853,950</b>	<b>748,763</b>



CITY OF WAUSAU  
CONSOLIDATED EXPENDITURES AND REVENUES - CAPITAL PROJECT FUNDS

403 Tax Increment District Three	406 Tax Increment District Six	407 Tax Increment District Seven	408 Tax Increment District Eight	409 Tax Increment District Nine	410 Tax Increment District Ten	411 Tax Increment District Eleven	412 Tax Increment District Twelve
591,000	4,150	4,150	80,150	7,150	50,150	39,000	26,000
250	-	-	-	-	-	-	-
150	-	-	-	-	-	150	150
-	-	-	-	-	-	660,000	846,737
3,207,000	-	-	800,000	-	3,950,000	190,000	700,000
2,149,693	2,603,200	2,084,810	1,033,180	-	143,210	1,219,328	902,343
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5,948,093	2,607,350	2,088,960	1,913,480	7,150	4,143,360	2,108,478	2,475,230
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3,492,851	3,945,656	2,062,694	1,104,796	22,517	698,786	1,739,382	438,907
330,376	141,008	26,266	223,796	2,056	43,220	-	-
59,700	20,014	-	14,148	-	-	-	20,000
2,750,000	-	-	750,000	-	3,950,000	-	2,084,810
<hr/>							
6,632,927	4,106,678	2,088,960	2,092,740	24,573	4,692,006	1,739,382	2,543,717

# CAPITAL PROJECTS FUND

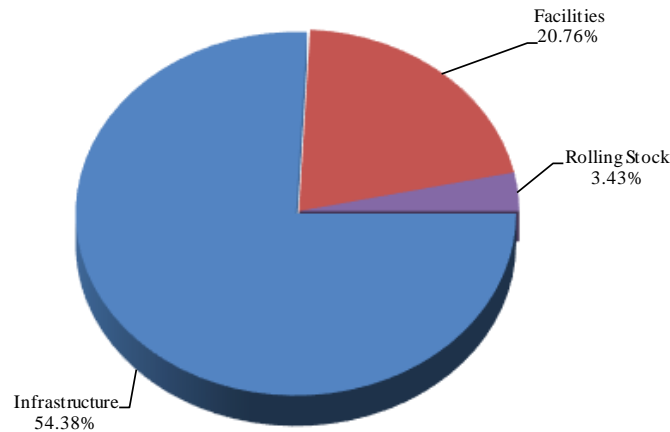
**MISSION:**

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								
	2021		2023			2024		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Contractual Services	\$ 24,829	\$ -	\$ -	\$ 65,000	\$ 486,676	\$ -	\$ -	\$ -
Debt Service	29,829	54,191	90,700	90,700	60,663	-	-	-
Capital Outlay	4,844,344	4,729,077	9,372,790	12,801,827	3,212,915	12,135,142	6,619,092	6,619,092
Other Financing Uses	-	-	-	278,400	-	-	-	-
<b>Total Expenses</b>	<b>\$ 4,899,002</b>	<b>\$ 4,783,268</b>	<b>\$ 9,463,490</b>	<b>\$ 13,235,927</b>	<b>\$ 3,760,254</b>	<b>\$ 12,135,142</b>	<b>\$ 6,619,092</b>	<b>\$ 6,619,092</b>
Taxes	\$ 493,699	\$ 994,708	\$ 495,000	\$ 495,000	\$ 495,000	\$ 1,080,709	\$ 811,709	\$ 811,709
Intergovtl Grants/Aids	83,478	30,440	4,777,924	6,832,224	-	5,515,933	433,433	433,433
Public Charges	247,984	305,391	210,960	210,960	172,100	-	-	-
Intergovtl Charges	-	-	-	-	-	-	-	-
Miscellaneous	38,732	14,926	-	-	28,681	400,000	400,000	400,000
Other Financing Sources	3,715,000	3,795,000	4,474,606	5,950,356	3,705,783	5,138,500	4,973,950	4,973,950
<b>Total Revenues</b>	<b>\$ 4,578,893</b>	<b>\$ 5,140,465</b>	<b>\$ 9,958,490</b>	<b>\$ 13,488,540</b>	<b>\$ 4,401,564</b>	<b>\$ 12,135,142</b>	<b>\$ 6,619,092</b>	<b>\$ 6,619,092</b>

**CITY OF WAUSAU  
2024 CAPITAL PROJECTS FUND BY FUNDING SOURCE**

PROJECT DESCRIPTION	DEPT	Project	Local Funds	Grants	GO CIP
		Costs			Notes/Bonds
<b>Infrastructure</b>					
Land Acquisition	DPW	\$ 805,000			805,000
WIS DOT Projects	DPW	178,950			178,950
Street Improvements	DPW	1,660,000			1,660,000
Asphalt Overlay	DPW	635,000			635,000
Sidewalk Projects	DPW	150,000			150,000
Storm Sewer	DPW	835,000			835,000
River Edge Trail	Planning	500,000	100,000	400,000	
Other Capital Improvements	DPW	375,000			375,000
Total Infrastructure		<u>\$ 5,138,950</u>	<u>\$ 100,000</u>	<u>\$ 400,000</u>	<u>\$ 4,638,950</u>
<b>Facilities</b>					
13/31 Runway Reconstruction	Airport	82,500	82,500		
Taxiway Rehab, Signage and LED	Airport	82,500	82,500		
Airport Master Plan	Airport	20,000		20,000	
Paratransit Bus Replacement	Transit	541,792	108,359	433,433	
Fire Station 1&3 Bunk Room Dividers	Airport	115,170	115,170		
Replace Public Safety Cooling Tower	DPW	215,000			215,000
Fire Department Washer/Extractor and Lockers	DPW	48,500	48,500		
Fire Station 3 Roof Replacement		60,000	60,000		
400 Myron Street North End Roof Replacement	Facilities	105,000	105,000		
Total Facilities		<u>\$ 1,270,462</u>	<u>\$ 602,029</u>	<u>\$ 453,433</u>	<u>\$ 215,000</u>
<b>Rolling Stock</b>					
Park Rolling Stock	Parks	209,680	209,680		
Total Rolling Stock		<u>\$ 209,680</u>	<u>\$ 209,680</u>	<u>\$ -</u>	<u>\$ -</u>
<b>TOTAL CAPITAL COSTS</b>		<u><u>\$ 6,619,092</u></u>	<u><u>\$ 911,709</u></u>	<u><u>\$ 853,433</u></u>	<u><u>\$ 4,853,950</u></u>

**CAPITAL PROJECTS FUND**

**CITY OF WAUSAU CAPITAL BUDGET  
DETAIL ANALYSIS OF 2024 INFRASTRUCTURE PROJECTS**

ACCT NO.	SPECIAL FUNDING SOURCE	TOTAL REQUEST	Special Funding	DEFERRED TO FUTURE YEAR	2024 BUDGET
<b>LAND ACQUISITION</b>					
	Fire Station Land	805,000			805,000
	<b>TOTAL LAND ACQUISITION</b>	<u>\$ 805,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 805,000</u>
<b>DOT PROJECTS</b>					
	Stewart Ave, 48th Ave to 72nd Ave construction	\$ 3,950,000	3,950,000	\$ -	\$ -
	W Wausau Ave, 10th to Stevens, STP Urban - Real Estate	60,000		-	60,000
	East Wausau Ave, 6th St to 18th St Design	58,500		-	58,500
	Grand/Bus 51, Kent to Lakewview Design	60,450		-	60,450
	E/W Trail Connector Design	40,000	40,000	-	-
	<b>TOTAL DOT PROJECTS</b>	<u>\$ 4,168,950</u>	<u>\$ 3,990,000</u>	<u>\$ -</u>	<u>\$ 178,950</u>
<b>STREET IMPROVEMENTS</b>					
	Eau Claire Blvd, Grand Ave to west termini	\$ 1,200,000			\$ 1,200,000
	Emerson Street, Eau Claire Blvd to Kent St	120,000			120,000
	Mount View Blvd, Eau Claire Blvd to Kent St	120,000			120,000
	Pied Piper Lane, Eau Claire Blvd to Kent St	120,000			120,000
	Short Street, 2nd Street to 3rd Street	160,000	160,000	-	-
	Mall Improvements (temporary asphalt)	125,000	125,000	-	-
	<b>TOTAL STREET IMPROVEMENTS</b>	<u>\$ 1,845,000</u>	<u>\$ 285,000</u>	<u>\$ -</u>	<u>\$ 1,560,000</u>
<b>BOULEVARD TREES &amp; LANDSCAPING</b>					
	For 2023 project streets and subdivisions	\$ 25,000			\$ 25,000
	<b>TOTAL BOULEVARD TREES &amp; LANDSCAPING</b>	<u>\$ 25,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 25,000</u>
<b>ASPHALT OVERLAY AND ALLEY PAVING</b>					
	Asphalt Paving	\$ 600,000			\$ 600,000
	Alley Paving	35,000			35,000
	<b>TOTAL ASPHALT OVERLAY AND ALLEY PAVING</b>	<u>\$ 635,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 635,000</u>
<b>SIDEWALKS</b>					
	Annual Sidewalk Replacement Contract	\$ 150,000			\$ 150,000
	New Sidewalk	-			-
	<b>TOTAL SIDEWALKS</b>	<u>\$ 150,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 150,000</u>
<b>STREET LIGHTING</b>					
	Eau Claire Blvd, Grand Ave to west termini	\$ 75,000			\$ 75,000
	<b>TOTAL STREET LIGHTING</b>	<u>\$ 75,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 75,000</u>
<b>STORMSEWER</b>					
	Eau Claire Blvd, Grand Ave to west termini	\$ 650,000			\$ 650,000
	Emerson Street, Eau Claire Blvd to Kent St	30,000		-	30,000
	Mount View Blvd, Eau Claire Blvd to Kent St	35,000		-	35,000
	Pied Piper Lane, Eau Claire Blvd to Kent St	35,000		-	35,000
	Short Street, 1st St to 3rd St	80,000	80,000	-	-
	WDNR Stormwater Pond Conversion	330,000	330,000	-	-
	WDNR Stormwater Study (City's match to grant)	85,000		-	85,000
	<b>TOTAL STORM SEWER</b>	<u>\$ 1,245,000</u>	<u>\$ 410,000</u>	<u>\$ -</u>	<u>\$ 835,000</u>
<b>OTHER PROFESSIONAL SERVICES</b>					
	Unanticipated Engineering Studies	\$ 60,000	60,000	\$ -	-
	CO balance		-	\$ -	-
	<b>TOTAL OTHER PROFESSIONAL SERVICES</b>	<u>\$ 60,000</u>	<u>\$ 60,000</u>	<u>\$ -</u>	<u>\$ -</u>
<b>OTHER CAPITAL EXPENDITURES</b>					
	Concrete Pavement Repairs (joints/cracks/paving)	\$ 650,000	350,000		\$ 300,000
	Pavement Markings	75,000			75,000
	Lot 14 Paving	350,000	350,000		-
	Washington Street Retaining Wall	450,000	450,000		-
	Business Campus Driveway Curbs	150,000	150,000		-
	<b>TOTAL OTHER CAPITAL REPAIRS</b>	<u>\$ 1,675,000</u>	<u>\$ 1,300,000</u>	<u>\$ -</u>	<u>\$ 375,000</u>

## CAPITAL PROJECTS FUND

### CITY OF WAUSAU CAPITAL BUDGET DETAIL ANALYSIS OF 2024 INFRASTRUCTURE PROJECTS

ACCT NO.	SPECIAL FUNDING SOURCE	TOTAL REQUEST	Special Funding	DEFERRED TO FUTURE YEAR	2024 BUDGET
<b>PARKING RAMP CAPITAL EXPENDITURES</b>					
Jefferson Ramp Repair Project, Ramp Sealing	CO balance	\$ 300,000	300,000		\$ -
McClellan Ramp Demo	TID #3	1,800,000	1,800,000		-
<b>TOTAL RAMP CAPITAL EXPENDITURES</b>		<b>\$ 2,100,000</b>	<b>\$ 2,100,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>WATERMAINS</b>					
Eau Claire Blvd, Grand Ave to west termini	Utility	\$ 825,000	\$ 825,000		\$ -
Emerson Street, Eau Claire Blvd to Kent St	Utility	55,000	55,000		-
Mount View Blvd, Eau Claire Blvd to Kent St	Utility	50,000	50,000		-
Pied Piper Lane, Eau Claire Blvd to Kent St	Utility	70,000	70,000		-
Short Street, 2nd Street to 3rd Street	Utility	80,000	80,000		-
<b>TOTAL WATER MAINS</b>		<b>\$ 1,080,000</b>	<b>\$ 1,080,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>SANITARY SEWER</b>					
Eau Claire Blvd, Grand Ave to west termini	Utility	\$ 485,000	\$ 485,000		\$ -
Emerson Street, Eau Claire Blvd to Kent St	Utility	60,000	60,000		-
Mount View Blvd, Eau Claire Blvd to Kent St	Utility	40,000	40,000		-
Pied Piper Lane, Eau Claire Blvd to Kent St	Utility	-	-		-
Short Street, 2nd Street to 3rd Street	Utility	300,000	300,000		-
<b>TOTAL SANITARY SEWER</b>		<b>\$ 885,000</b>	<b>\$ 885,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>GRAND TOTAL</b>		<b>\$ 14,748,950</b>	<b>\$ 10,110,000</b>	<b>\$ -</b>	<b>\$ 4,638,950</b>

### BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2024	\$6,619,092	(\$2,844,398)	-30.06%
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%
YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
2024	\$5,807,383	(\$3,161,107)	-35.25%
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%

**CAPITAL PROJECTS FUND**

**DEFERRED PROJECTS:**

Council Chambers Video & Room Control Upgrade	140,000
Tennis Court Replacement Program Yr. 1	135,000
Public Safety Building Roof Replacement	150,000
Athletic Park Historic Wall Cap Repairs	50,000
Fence and Gate Replacement-Myron St.	30,000
LED Lighting Upgrades at DPW Facility	45,000
Sylvan Hill Parking Lot Reconstruction	175,000
Playground Equipment Replacement Program Yr. 1	150,000
Parking Lot Security Improvements	250,000
Riverside Park Parking Lot Reconstruction	120,000
Police Dept Facility Needs Assessment	50,000
Streets Division Office Repairs & Upgrades	60,000
	<hr/>
	\$ 1,355,000

# CENTRAL CAPITAL PURCHASING FUND

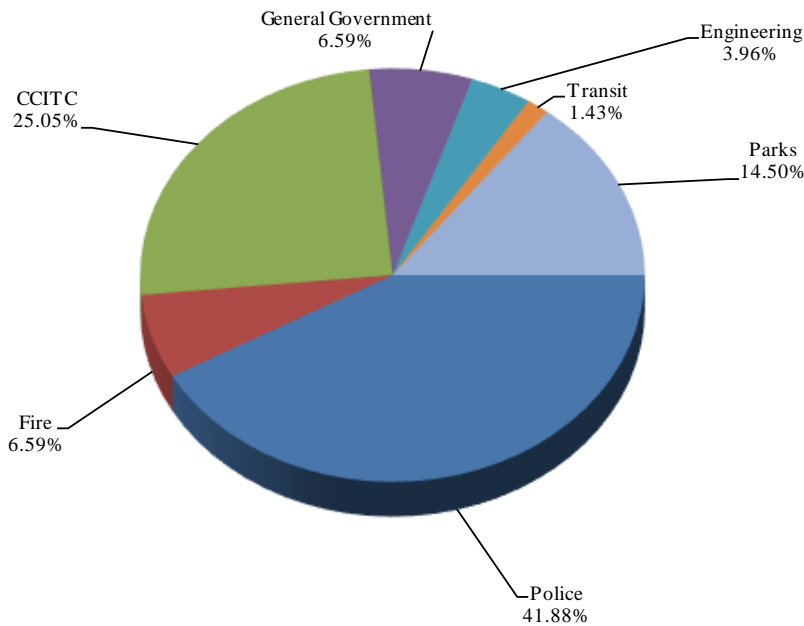
**MISSION:**

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								
	2021	2022	2023			2024		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 388,636	\$ 383,636	\$ 383,636
Supplies and Expense	-	-	-	-	-	-	14,000	14,000
Other Financing Uses	434,136	757,802	670,500	840,142	706,875	602,378	350,878	350,878
<b>Total Expenses</b>	<b>\$ 434,136</b>	<b>\$ 757,802</b>	<b>\$ 670,500</b>	<b>\$ 840,142</b>	<b>\$ 706,875</b>	<b>\$ 991,014</b>	<b>\$ 748,514</b>	<b>\$ 748,514</b>
Taxes	\$ 552,404	\$ 597,054	\$ 614,554	\$ 614,554	\$ 614,554	\$ 991,014	\$ 714,554	\$ 714,554
Intergovtl Grants/Aids	3,605	24,188	-	-	-	-	-	-
Miscellaneous	9,361	-	-	-	51,838	-	-	-
<b>Total Revenues</b>	<b>\$ 565,370</b>	<b>\$ 621,242</b>	<b>\$ 614,554</b>	<b>\$ 597,054</b>	<b>\$ 666,392</b>	<b>\$ 991,014</b>	<b>\$ 714,554</b>	<b>\$ 714,554</b>

**CENTRAL CAPITAL PURCHASING FUND**

**BUDGET BY DEPARTMENT:**

	Police	CCITC	Fire	General Govt	Engineering	Transit	Parks	Total
Transit Coin Sorter						10,878		10,878
Police Radioes								-
Fire Other Equipmnet			50,000					50,000
IT Technology		190,000						190,000
Engineering Capital					30,000			30,000
City Hall				40,000				40,000
Public Safety Facility	20,000							20,000
Parks Small Projects							110,000	110,000
Police Cameras, Flock, Vest	297,636							297,636
	<u>317,636</u>	<u>190,000</u>	<u>50,000</u>	<u>40,000</u>	<u>30,000</u>	<u>10,878</u>	<u>110,000</u>	<u>748,514</u>

**BUDGETARY HISTORY:**

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2024	\$748,514	\$78,014	11.64%
2023	\$670,500	\$73,446	12.30%
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
2024	\$714,554	\$0	0.00%
2023	\$614,554	\$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:

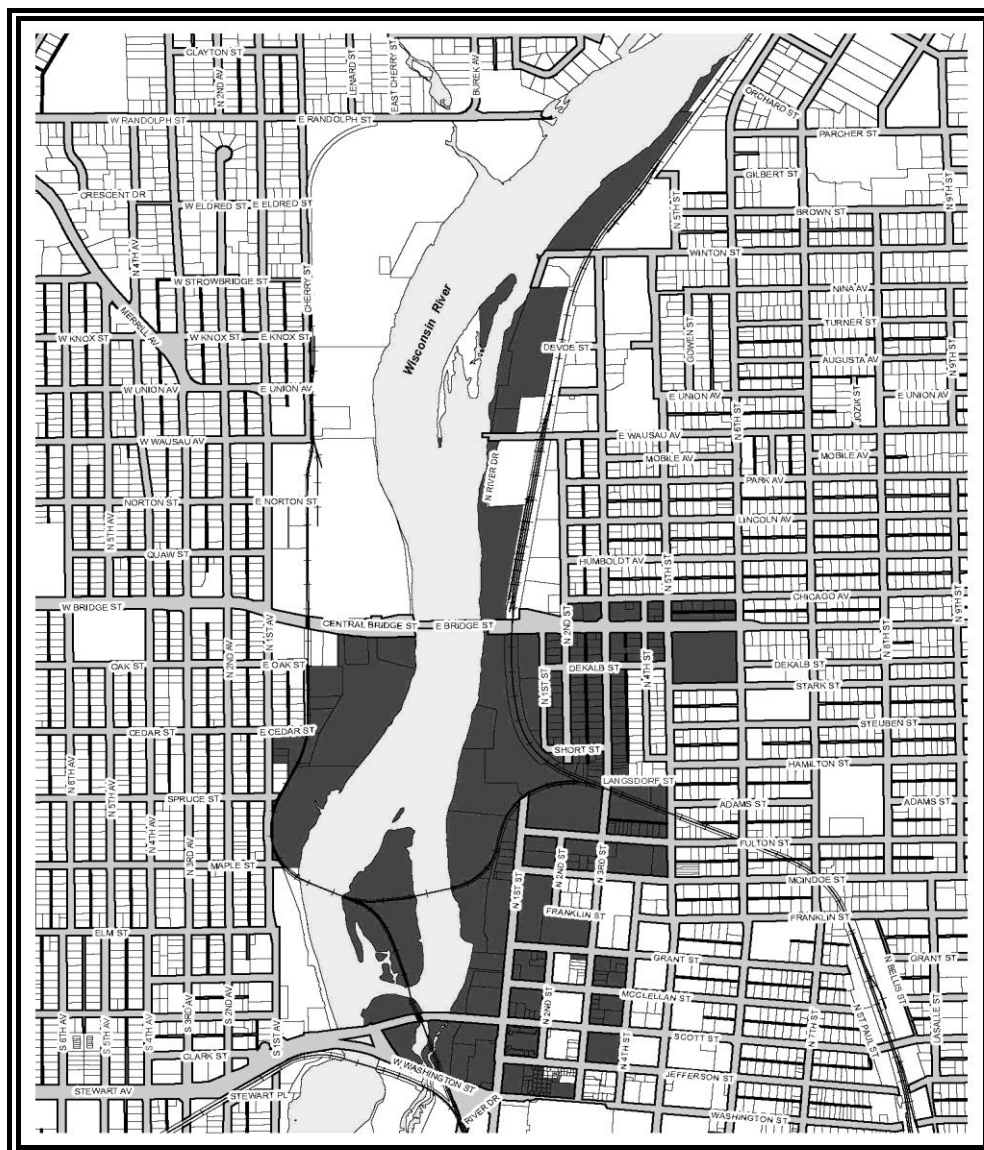
This fund accounts for the receipt of district increment, and other program income generated from the project. These funds are applied to capital costs and debt service.

## DISTRICT FACTS:

Creation Date: September 1, 1994

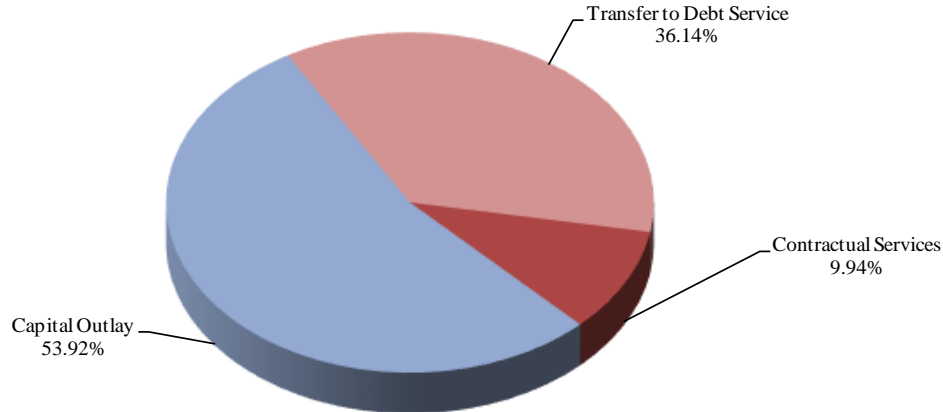
Last Date Project Costs Incurred: September 1, 2026

Mandated Final Dissolution Date: September 1, 2031



## TAX INCREMENT DISTRICT NUMBER THREE FUND

### BUDGET:



BUDGET SUMMARY										
	2021		2022			2023			2024	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted		
Contractual Services	\$ 12,476	\$ 10,209	\$ 5,150	\$ 46,907	\$ 48,559	\$ 591,000	\$ 591,000	\$ 591,000		
Supplies and Expense	11,583	-	-	-	133	250	250	250		
Fixed Charges	-	-	-	-	-	150	150	150		
Debt Service	-	-	-	-	93,834	-	-	-		
Grants, Contributions & Donations	-	-	-	121,000	-	-	-	-		
Capital Outlay	-	5,134	-	1,273,900	1,202,518	3,207,000	3,207,000	3,207,000		
Transfer to Debt Service	2,680,994	2,977,785	1,890,248	1,890,248	1,890,248	2,149,693	2,149,693	2,149,693		
<b>Total Expenses</b>	<b>\$ 2,705,053</b>	<b>\$ 2,993,128</b>	<b>\$ 1,895,398</b>	<b>\$ 3,332,055</b>	<b>\$ 3,235,292</b>	<b>\$ 5,948,093</b>	<b>\$ 5,948,093</b>	<b>\$ 5,948,093</b>		
Tax Increment	\$ 3,148,159	\$ 3,257,255	\$ 3,748,093	\$ 3,417,717	\$ 3,159,210	\$ 3,492,851	\$ 3,492,851	\$ 3,492,851		
Intergovernmental Grants and Aids	178,728	-	230,000	560,376	478,056	330,376	330,376	330,376		
Miscellaneous Revenue	135,558	141,452	309,701	309,701	79,896	59,700	59,700	59,700		
Other Financing Sources	-	-	-	1,200,000	1,250,000	2,750,000	2,750,000	2,750,000		
<b>Total Revenues</b>	<b>\$ 3,462,445</b>	<b>\$ 3,398,707</b>	<b>\$ 4,287,794</b>	<b>\$ 5,487,794</b>	<b>\$ 4,967,162</b>	<b>\$ 6,632,927</b>	<b>\$ 6,632,927</b>	<b>\$ 6,632,927</b>		

### BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

In addition to administration and debt service the 2024 budget includes the following projects:

2024 Projects	
Remediation Costs Wausau Chemical & Water Plant	\$ 450,000
Athletic Park Improvements	50,000
Trail Development	470,000
Short Street & Utilities	387,000
Redevelopment Planning	100,000
Parking	
McClellan Ramp Demolition	1,500,000
Jefferson Ramp Improvements	300,000
Parking Lot 14 Construction	350,000
Other Parking Improvements	150,000
	\$ 3,757,000

## TAX INCREMENT DISTRICT NUMBER THREE FUND

### DISTRICT FUTURE OBLIGATIONS:

The District is currently retiring nine debt issues.

	Amount		Balance
	Borrowed	Repaid	12/31/2023
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	595,000	590,000
2015B General Obligation Bonds	1,420,000	605,000	815,000
2015C General Obligation Bonds - Taxable	2,655,000	1,095,000	1,560,000
2016B General Obligation Bond	3,315,000	1,125,000	2,190,000
2016C Taxable Note	2,556,832	2,055,858	500,974
2017B General Obligation Bond	6,405,000	2,030,000	4,375,000
2020D Promissory Note	1,175,000	340,000	835,000
2023C General Obligation Taxable Note	1,250,000		1,250,000
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>\$ 81,068,489</u>	<u>\$ 67,342,736</u>	<u>\$ 13,725,753</u>

Schedule of Maturities			
Year	Principal	Interest	Total
2024	1,695,571	454,122	2,149,693
2025	1,780,403	396,739	2,177,142
2026	3,189,779	343,078	3,532,857
2027	1,635,000	197,408	1,832,408
2028	1,695,000	142,210	1,837,210
2029	1,445,000	91,970	1,536,970
2030	1,375,000	48,601	1,423,601
2031	910,000	13,650	923,650
	<u>13,725,753</u>	<u>1,687,778</u>	<u>15,413,531</u>

### DISTRICT VALUATIONS:

**TAX INCREMENT DISTRICT NUMBER THREE FUND**

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

**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.

**CASH FLOW PROJECTIONS:**

# TAX INCREMENT DISTRICT NUMBER THREE FUND

## CASH FLOW PROJECTION

Year	USES OF FUNDS					SOURCES OF FUNDS					Annual Surplus (Deficit)	Accumulated Balance	
	Total Annual Debt Service Existing Issues	2024 Issue	Administrative, Consulting Services and Other Costs			Debt Proceeds	Other Income	Advance From Other Funds	Donated Increment	Grant & Donation Income			Tax Increment
			Developer Incentives	Capital Expenditures									
<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		\$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		\$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)
2005	\$2,533,076			\$132,520	\$98,129	\$2,000,000	\$244,642	\$957,397		\$710,142	\$11,000	\$632,340	\$1,791,796
2006	\$2,975,010				\$1,301,728		\$249,334	\$1,109,287		\$696,683		\$831,571	(\$1,389,863)
2007	\$3,122,630		\$49,012		\$1,941,789	\$1,396,190	\$211,985	\$1,020,075		\$849,518		\$992,593	(\$643,070)
2008	\$2,439,384				\$932,630	\$270,000	\$224,667		\$2,481,850			\$1,207,183	\$811,686
2009	\$2,413,435			\$27,371	\$408,872	\$320,000	\$258,562		\$685,107	\$21,023		\$1,922,136	\$357,150
2010	\$2,461,237			\$48,007	\$2,016,086	\$1,580,447	\$173,737		\$693,115			\$1,913,174	(\$42,094)
2011	\$2,614,684			\$54,560	\$174,000	\$4,694,503				\$1,247,316		\$1,962,727	(\$4,141,369)
2012	\$8,485,562			\$46,258	\$275,000	\$771,262	\$9,005,000	\$235,408		\$113,927		\$1,919,739	\$1,695,992
2013	\$2,815,752			\$54,239	\$1,000	\$1,291,332	\$1,108,000	\$150,646		\$166,538		\$1,764,433	(\$972,706)
2014	\$2,627,195			\$71,919		\$2,267,481	\$1,595,000	\$92,960		\$383,456		\$1,752,528	(\$1,142,651)
2015	\$2,224,813			\$132,683		\$4,476,374	\$4,075,000	\$167,081		\$1,428,463		\$1,868,669	\$705,343
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
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
2018	\$3,435,523			\$122,044	\$499,999	3,671,051		\$241,020		\$1,300,537		\$1,154,650	\$2,324,996
2019	\$3,253,789			\$92,553	2,190,767	2,303,850		\$285,414		\$1,119,579		\$36,200	\$2,771,677
2020	\$3,589,286			\$1,036,777		\$3,182,065	\$1,235,573	\$432,586		\$1,222,708		\$626,257	\$2,646,873
2021	\$2,680,994			\$13,287		\$10,773		\$698,927		\$2,580,791		\$182,728	\$757,392
2022	\$2,977,785			\$10,208		\$5,134		\$471,827				\$2,926,879	\$405,579
<b>ESTIMATED</b>													
2023	\$1,890,248			\$120,119		\$1,375,000	\$1,250,000	\$534,514				\$3,159,210	\$1,558,357
2024	\$2,149,693			\$41,400		\$3,757,000	\$2,500,000	\$640,076				\$3,492,851	\$684,834
2025	\$2,177,142	\$560,000		\$35,000				\$379,000				\$3,000,000	\$606,858
2026	\$3,532,857	\$560,000		\$35,000				\$379,000				\$3,000,000	(\$748,857)
2027	\$1,832,407	\$560,000		\$35,000				\$379,000				\$3,000,000	\$951,593
2028	\$1,837,210	\$560,000		\$35,000				\$379,000				\$3,000,000	\$946,790
2029	\$1,536,970	\$560,000		\$35,000				\$379,000				\$3,000,000	\$1,247,030
2030	\$1,423,601			\$35,000				\$379,000				\$3,000,000	\$1,920,399
2031	\$923,650			\$35,000				\$379,000				\$3,000,000	\$2,420,350
	\$ 98,467,737	\$ 2,800,000	\$ 3,041,531	\$10,728,226	\$ 69,384,683	\$83,962,230	\$ 9,984,453	\$ 8,883,177	\$ 14,963,309	\$12,363,405	\$ 62,752,868		

### 2024 Projects

Remediation Costs Wausau Chemical & Water Plant	\$ 450,000
Athletic Park Improvements	50,000
Trail Development	470,000
Short Street & Utilities	387,000
Redevelopment Planning	100,000
Parking	
McClellan Ramp Demolition	1,500,000
Jefferson Ramp Improvements	300,000
Parking Lot 14 Construction	350,000
Other Parking Improvements	150,000
	\$ 3,757,000

# TAX INCREMENT DISTRICT NUMBER SIX FUND

## MISSION:

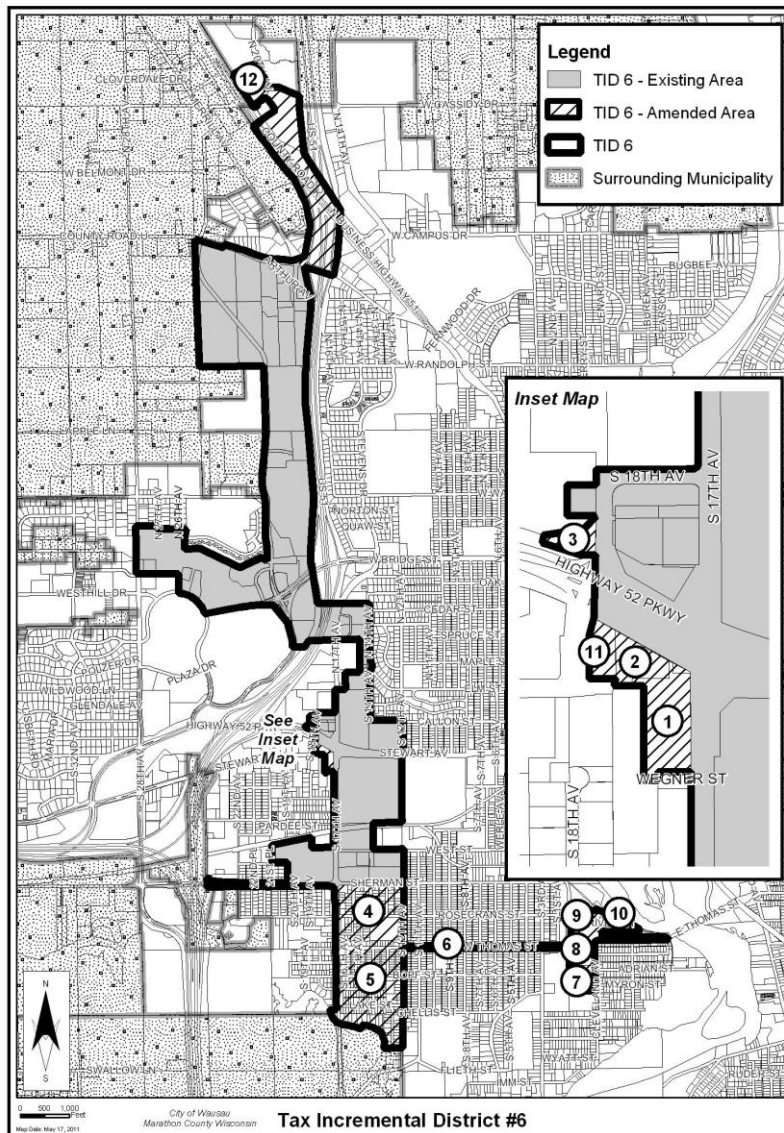
To fund public infrastructure within the district and assist with development and redevelopment of the area which is located along the Interstate I-39 corridor with the northern border as County Road U and Thomas Street as the southern border.

## RESPONSIBILITIES:

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

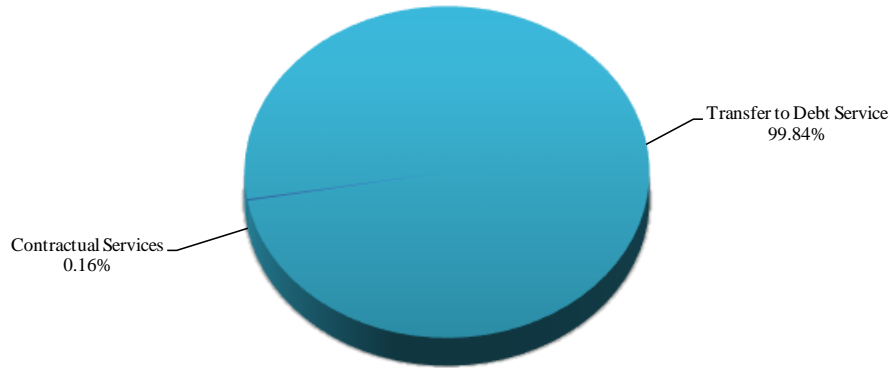
## DISTRICT FACTS:

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



**TAX INCREMENT DISTRICT NUMBER SIX FUND**

**BUDGET:**



BUDGET SUMMARY										
	2021		2022			2023			2024	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted		
Contractual Services	\$ 73,182	\$ 61,173	\$ 4,150	\$ 4,150	\$ 4,846	\$ 4,150	\$ 4,150	\$ 4,150		
Debt Service	26,299	-	-	-	-	-	-	-		
Grants & Contributions	-	-	-	-	-	-	-	-		
Capital Outlay	302,180	(435)	-	0	-	-	-	-		
Transfer to Debt Service	5,633,926	2,881,998	2,799,375	2,799,375	2,799,375	2,603,200	2,603,200	2,603,200		
<b>Total Expenses</b>	<b>\$ 6,035,587</b>	<b>\$ 2,942,736</b>	<b>\$ 2,803,525</b>	<b>\$ 2,803,525</b>	<b>\$ 2,804,221</b>	<b>\$ 2,607,350</b>	<b>\$ 2,607,350</b>	<b>\$ 2,607,350</b>		
Taxes	\$ 3,127,715	\$ 3,853,569	\$ 4,161,525	\$ 4,020,517	\$ 3,716,193	\$ 3,945,656	\$ 3,945,656	\$ 3,945,656		
Governmental Grants & Aid:	-	-	-	141,008	141,008	141,008	141,008	141,008	141,008	
Public Charges	-	-	-	-	17,644	-	-	-		
Miscellaneous	25,620	21,101	16,024	16,024	17,110	20,014	20,014	20,014		
Other Financing Sources	1,882,260	-	-	-	-	-	-	-		
<b>Total Revenues</b>	<b>\$ 5,035,595</b>	<b>\$ 3,874,670</b>	<b>\$ 4,177,549</b>	<b>\$ 4,177,549</b>	<b>\$ 3,891,955</b>	<b>\$ 4,106,678</b>	<b>\$ 4,106,678</b>	<b>\$ 4,106,678</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 the end of 2024. The Council will consider their options including closing the district, adding a year for affordable housing or a combination of a subtraction and affordable housing.

**TAX INCREMENT DISTRICT NUMBER SIX FUND**

**DISTRICT OBLIGATIONS:**

The district is currently retiring six general obligation note issues.

	Original Amount		Balance 12/31/2023
	Borrowed	Repaid	
2005A General Obligation Note	\$1,539,475	\$1,539,475	\$0
2010A General Obligation Note	\$400,000	\$400,000	\$0
2011A General Obligation Note	\$1,244,970	\$1,244,970	\$0
2012B General Obligation Note	\$700,000	\$700,000	\$0
2013A General Obligation Note	\$2,065,000	\$2,065,000	\$0
2016A General Obligation Note	\$4,515,000	\$3,455,000	\$1,060,000
2017A General Obligation Note	\$3,615,000	\$2,660,000	\$955,000
2018A General Obligation Note	\$3,440,000	\$2,400,000	\$1,040,000
2019A General Obligation Note	\$3,130,000	\$2,055,000	\$1,075,000
2021A General Obligation Note	\$1,780,000	\$860,000	\$920,000
2020 State Trust Fund Loan	\$2,986,000	\$2,986,000	\$0
	<u>\$25,415,445</u>	<u>\$20,365,445</u>	<u>\$5,050,000</u>

Schedule of Maturities			
	Principal	Interest	Total
2024	2,495,000	108,200	2,603,200
2025	2,555,000	32,925	2,587,925
	<u>\$5,050,000</u>	<u>\$141,125</u>	<u>\$5,191,125</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%
2023	\$258,189,400	10.11%



**TAX INCREMENT DISTRICT NUMBER SIX FUND**

**CASH FLOW PROJECTIONS:**

**TID #6 CASH FLOW PROJECTIONS**

Year	USES OF FUNDS				SOURCES OF FUNDS					Annual Surplus (Deficit)	Cumulative Balance
	Total Annual Debt Service	Administrative, 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)
18 2022	\$2,881,998	\$60,737			\$162,109				\$3,712,562	\$931,936	(\$71,318)
<b>ESTIMATED</b>											
19 2023	\$2,799,375	\$4,846			\$141,008	\$34,754			\$3,716,193	\$1,087,734	\$1,016,416
20 2024	\$2,603,200	\$4,150			\$141,008	\$20,014			\$4,020,517	\$1,574,189	\$2,590,605
21 2025	\$2,587,925	\$4,150			\$141,008	\$19,000			\$4,020,517	\$1,588,450	\$4,179,055
<b>TOTAL</b>	<b>28,377,901</b>	<b>1,425,810</b>	<b>3,172,958</b>	<b>29,731,497</b>	<b>2,538,836</b>	<b>479,047</b>	<b>390,217</b>	<b>25,777,811</b>	<b>37,701,310</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:

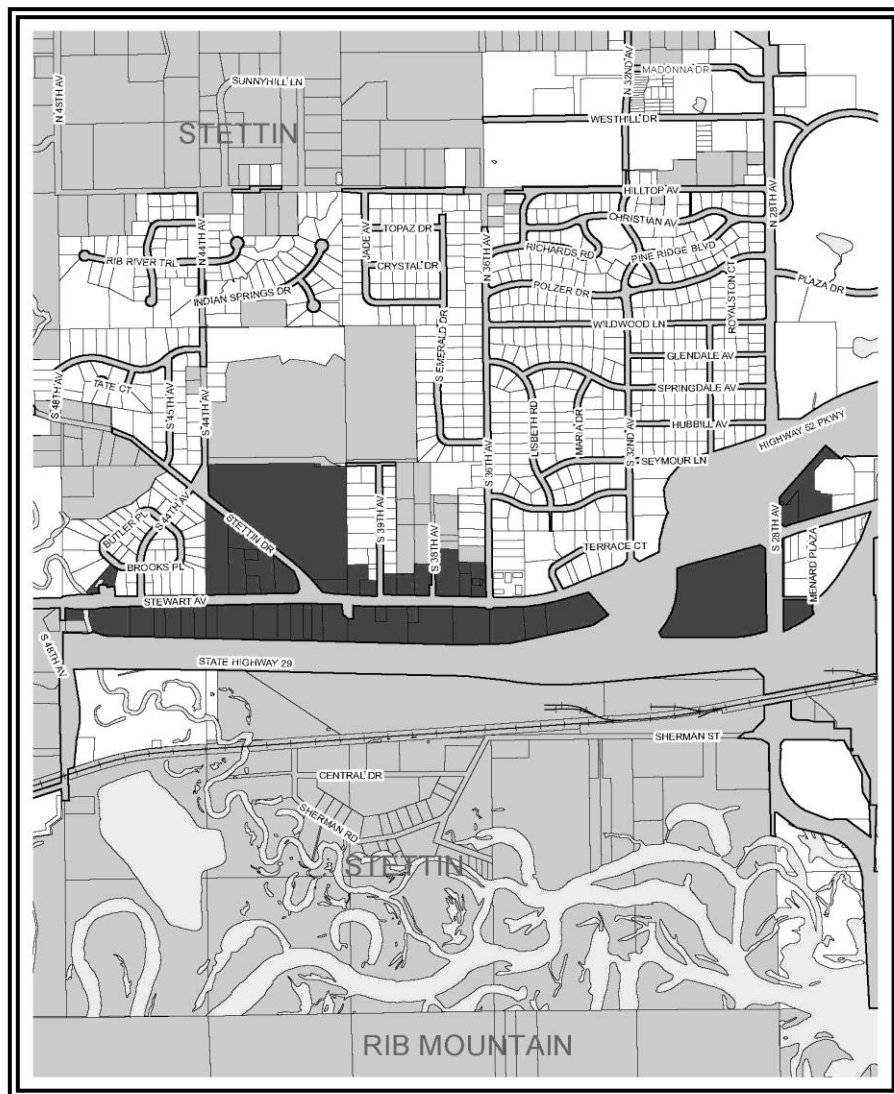
This fund accounts for the receipt of district increment, and other program income generated from the project. These funds are applied to debt service and other eligible capital costs.

## DISTRICT FACTS:

Creation Date: January 11, 2006

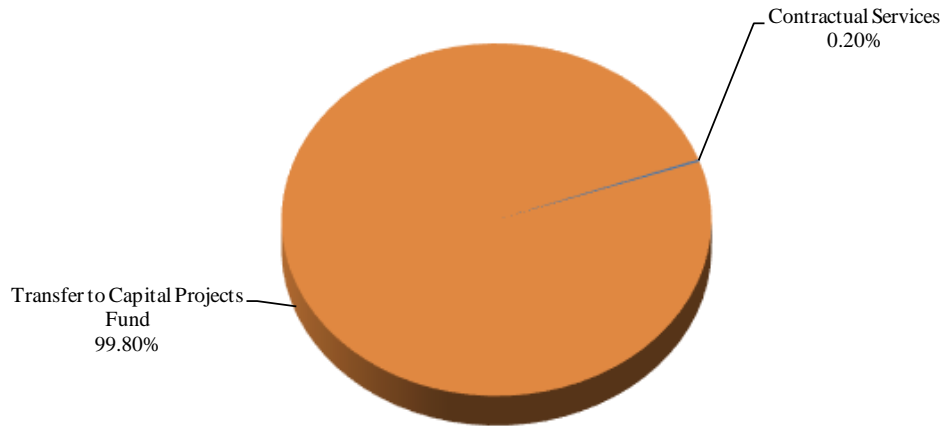
Last Date Project Costs Incurred: January 10, 2021

Mandated Final Dissolution Date: January 10, 2026



## TAX INCREMENT DISTRICT NUMBER SEVEN FUND

### BUDGET:



BUDGET SUMMARY								
	2021	2022	2023			2024		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Contractual Services	\$ 14,575	\$ 4,150	\$ 4,000	\$ 4,000	\$ 4,150	\$ 4,150	\$ 4,150	\$ 4,150
Grants & Contributions	264,116	-	-	-	-	-	-	-
Capital Outlay	79,630	-	-	-	-	-	-	-
Debt Service	11,340	11,970	-	-	-	-	-	-
Transfer to Debt Service	42,400	41,600	40,600	40,600	40,600	-	-	-
Transfer to Capital Projects Fund	-	278,414	1,837,084	1,837,084	1,709,456	2,084,810	2,084,810	2,084,810
<b>Total Expenses</b>	<b>\$ 412,061</b>	<b>\$ 336,134</b>	<b>\$ 1,881,684</b>	<b>\$ 1,881,684</b>	<b>\$ 1,754,206</b>	<b>\$ 2,088,960</b>	<b>\$ 2,088,960</b>	<b>\$ 2,088,960</b>
Taxes	\$ 1,049,954	\$ 1,522,572	\$ 1,881,684	\$ 1,855,418	\$ 1,727,940	\$ 2,062,694	\$ 2,062,694	\$ 2,062,694
Governmental Grants & Aids				26,266	26,266	26,266	26,266	26,266
<b>Total Revenues</b>	<b>\$ 1,049,954</b>	<b>\$ 1,522,572</b>	<b>\$ 1,881,684</b>	<b>\$ 1,881,684</b>	<b>\$ 1,754,206</b>	<b>\$ 2,088,960</b>	<b>\$ 2,088,960</b>	<b>\$ 2,088,960</b>

### BUDGET HIGHLIGHTS:

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

## TAX INCREMENT DISTRICT NUMBER SEVEN FUND

### 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		Balance 12/31/2023
	Amount 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	-
2009A General Obligation Note	680,000	680,000	-
2010A General Obligation Note	78,000	78,000	-
2012B General Obligation Note	110,105	110,105	-
2013B General Obligation Note	445,000	445,000	-
2014A GO (to refinance 2007 Issue)	135,000	135,000	-
	<u>\$ 5,923,067</u>	<u>\$ 5,923,067</u>	<u>\$ -</u>

### INCREMENT SHARING WITH TID #12

The City of Wausau Common Council adopted a project plan amendment to share excess increment with Tax Increment District 12. Increment sharing is noted in the cash flow projections and will occur through 2025.

### DISTRICT VALUATIONS:

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

## TAX INCREMENT DISTRICT NUMBER SEVEN FUND

### CASH FLOW PROJECTIONS:

#### CASH FLOW PROJECTION

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)	
17 2022	\$41,600	\$11,970	\$4,150			\$26,267			\$1,496,305			\$1,464,852	\$278,414	\$0
<b>ESTIMATED</b>														
18 2023	\$40,600		\$4,150			\$26,266			\$1,727,940			\$1,709,456	\$1,709,456	\$0
19 2024			\$4,150			\$26,266			\$2,062,694			\$2,084,810	\$2,084,810	\$0
20 2025			\$4,150			\$26,266			\$2,062,694			\$2,084,810	\$2,084,810	\$0
21 2026						\$26,266								\$0
<b>TOTAL</b>	<b>\$6,795,909</b>	<b>\$23,310</b>	<b>\$212,167</b>	<b>\$1,474,426</b>	<b>\$6,910,578</b>	<b>\$287,980</b>	<b>\$352,169</b>	<b>\$5,788,067</b>	<b>\$15,093,132</b>			<b>\$6,157,490</b>		

# TAX INCREMENT DISTRICT NUMBER EIGHT FUND

## MISSION:

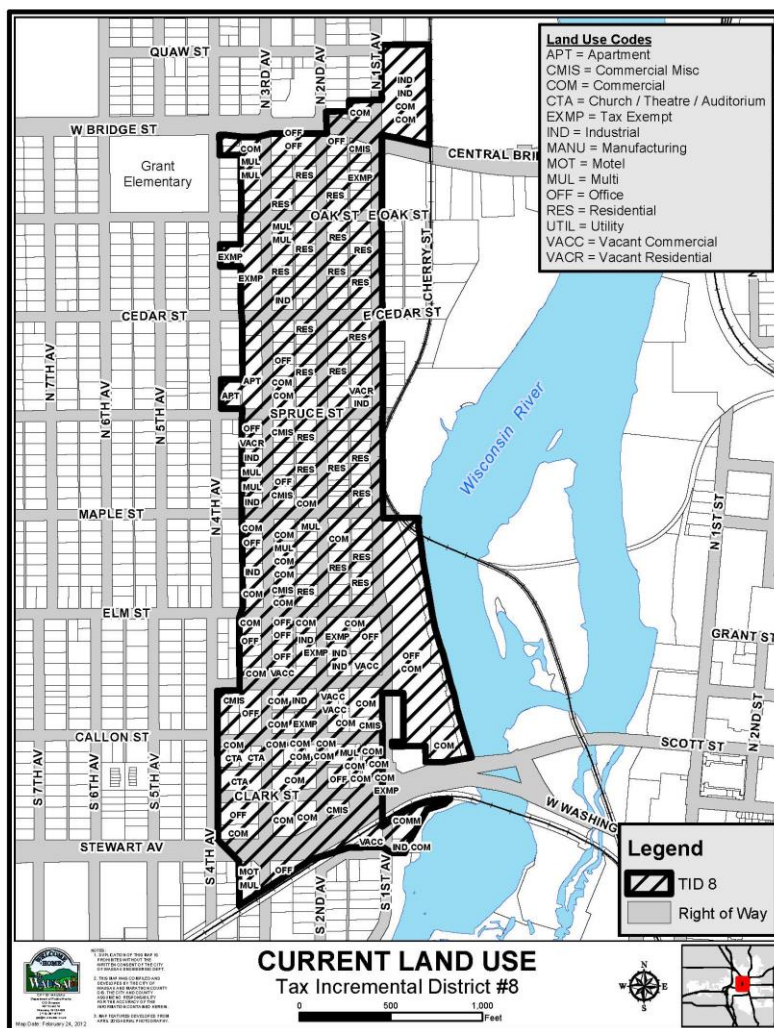
To fund public infrastructure, support economic development and blight elimination within the district. This district will complement the efforts of Tax Increment District Number Three located on the east side of the river.

## 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.

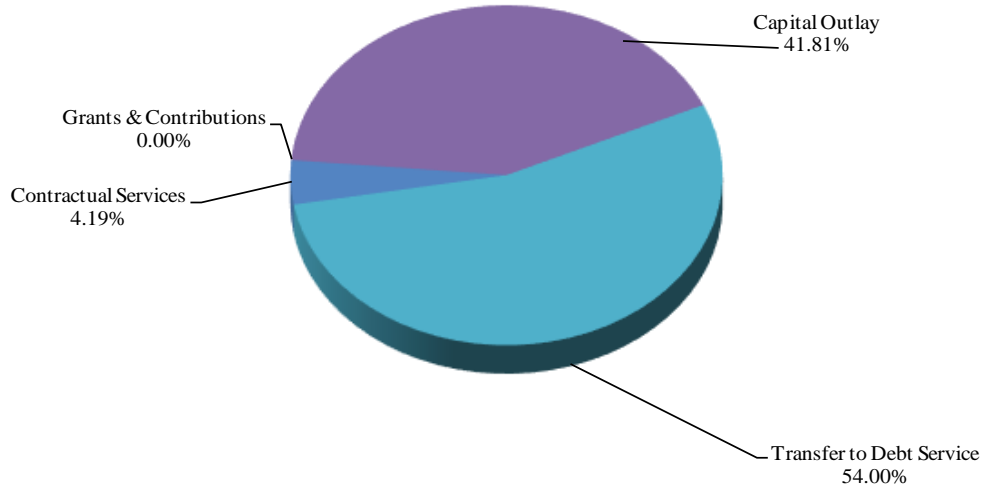
## DISTRICT FACTS:

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								
	2021	2022	2023			2024		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Contractual Services	\$ 35,708	\$ 144,683	\$ 65,150	\$ 65,150	\$ 65,078	\$ 80,150	\$ 80,150	\$ 80,150
Debt Service	-	-	-	-	42,398	-	-	-
Grants & Contributions	390,178	-	304,619	304,619	333,664	-	-	-
Capital Outlay	102,790	17,531	2,150,000	2,873,563	2,289,582	800,000	800,000	800,000
Transfer to Debt Service	750,874	702,170	688,254	688,254	688,254	1,033,180	1,033,180	1,033,180
<b>Total Expenses</b>	<b>\$ 1,279,550</b>	<b>\$ 864,384</b>	<b>\$ 3,208,023</b>	<b>\$ 3,931,586</b>	<b>\$ 3,418,976</b>	<b>\$ 1,913,330</b>	<b>\$ 1,913,330</b>	<b>\$ 1,913,330</b>
Taxes	\$ 444,286	\$ 552,516	\$ 1,057,880	\$ 834,085	\$ 776,897	\$ 1,104,796	\$ 1,104,796	\$ 1,104,796
Governmental Grants & Aids				223,795	223,805	223,796	223,796	223,796
Miscellaneous	5,214	290,754	14,153	14,153	125,000	14,148	14,148	14,148
Debt Proceeds			2,150,000	2,150,000	2,723,509	750,000	750,000	750,000
<b>Total Revenues</b>	<b>\$ 449,500</b>	<b>\$ 843,270</b>	<b>\$ 3,222,033</b>	<b>\$ 3,222,033</b>	<b>\$ 3,849,211</b>	<b>\$ 2,092,740</b>	<b>\$ 2,092,740</b>	<b>\$ 2,092,740</b>

### BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

2024 Projects Include:

Washington Street Retaining Wall	\$ 450,000
Concrete Repairs	350,000
	\$ 800,000

**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%
2023	91,074,600	23.88%

**DISTRICT FUTURE OBLIGATIONS:**

The district is retiring four debt issues.

	Original Amount		
	Borrowed	Repaid	12/31/2023
2014 Foundation Loan	\$ 190,000	190,000	\$ -
2016 Foundation Loan	200,000	200,000	-
2015 A Promissory Note	1,020,000	800,000	220,000
2016 C General Obligation Bond	1,488,168	714,000	774,168
2019 A General Obligation Note	2,335,000	935,000	1,400,000
2020 D General Obligation Note	920,000	265,000	655,000
2023 B General Obligation Note	2,565,000	-	2,565,000
	<u>\$ 8,718,168</u>	<u>\$ 3,104,000</u>	<u>\$ 5,614,168</u>

**Schedule of Maturities**

	Principal	Interest	Total
2024	847,000	186,180	1,033,180
2025	867,168	152,135	1,019,303
2026	610,000	129,793	739,793
2027	625,000	109,897	734,897
2028	640,000	89,383	729,383
2029	650,000	68,263	718,263
2030	415,000	49,038	464,038
2031	330,000	32,713	362,713
2032	330,000	18,450	348,450
2033	300,000	6,000	306,000
	<u>\$ 5,614,168</u>	<u>\$ 841,852</u>	<u>\$ 6,456,020</u>



## 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	Future Debt	Developer Payments	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			190,000	235,993	183,660	131,578	105,706
4	2015	8,957	21,155			1,020,000	76,326	199,366	1,253,256	1,358,962
5	2016	118,441	139,458		275,000	755,000	1,819,722	231,968	(1,171,151)	187,811
6	2017	154,714	19,576		57,500		25,496	198,481	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	2,767,210	1,356,174	211,879	1,451,478	1,707,065
9	2020	712,677	496,865		1,559,916	967,470	1,254,646	1,172,995	(1,643,855)	63,210
10	2021	750,874	31,074		390,178		107,424	254,862	194,635	(766,843)
11	2022	702,170	144,683		317,856		17,531	514,549	646,578	(21,113)
<b>ESTIMATED</b>										
12	2023	688,254	97,500		333,664	\$2,723,509	\$2,689,582	345,239	776,897	36,645
13	2024	1,033,180	80,150	-		750,000	800,000	237,944	1,104,796	179,410
14	2025	1,019,303	80,000	408,600				238,000	1,104,796	(165,107)
15	2026	739,793	8,000	704,600				238,000	1,104,796	(109,597)
16	2027	734,897	6,000	704,600				238,000	1,104,796	(102,701)
17	2028	729,383	6,000	704,600				238,000	1,104,796	(97,187)
18	2029	718,263	6,000	704,600				238,000	1,104,796	(86,067)
19	2030	464,038	6,000	704,600				238,000	1,104,796	168,158
20	2031	362,713	6,000	704,600				238,000	1,104,796	269,483
21	2032	348,450	6,000	704,600				238,000	1,104,796	283,746
22	2033	306,000	6,000	704,600				238,000	1,104,796	326,196
23	2034		6,000	704,600				238,000	1,104,796	632,196
24	2035		6,000	296,000				238,000	1,104,796	1,040,796
25	2036		6,000	-				238,000	1,104,796	1,336,796
<b>TOTAL</b>		<b>7,846,444</b>	<b>\$470,333</b>	<b>\$7,046,000</b>	<b>\$651,520</b>	<b>\$3,507,113</b>	<b>\$3,473,509</b>	<b>\$3,953,732</b>	<b>\$15,785,823</b>	

Future Year Projects include:

- Westside Battery Housing \$2,000,000
- Concrete Improvements \$350,000
- North 8<sup>th</sup> Avenue Reconstruction Streets and Utilities \$1,500,000

# 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:

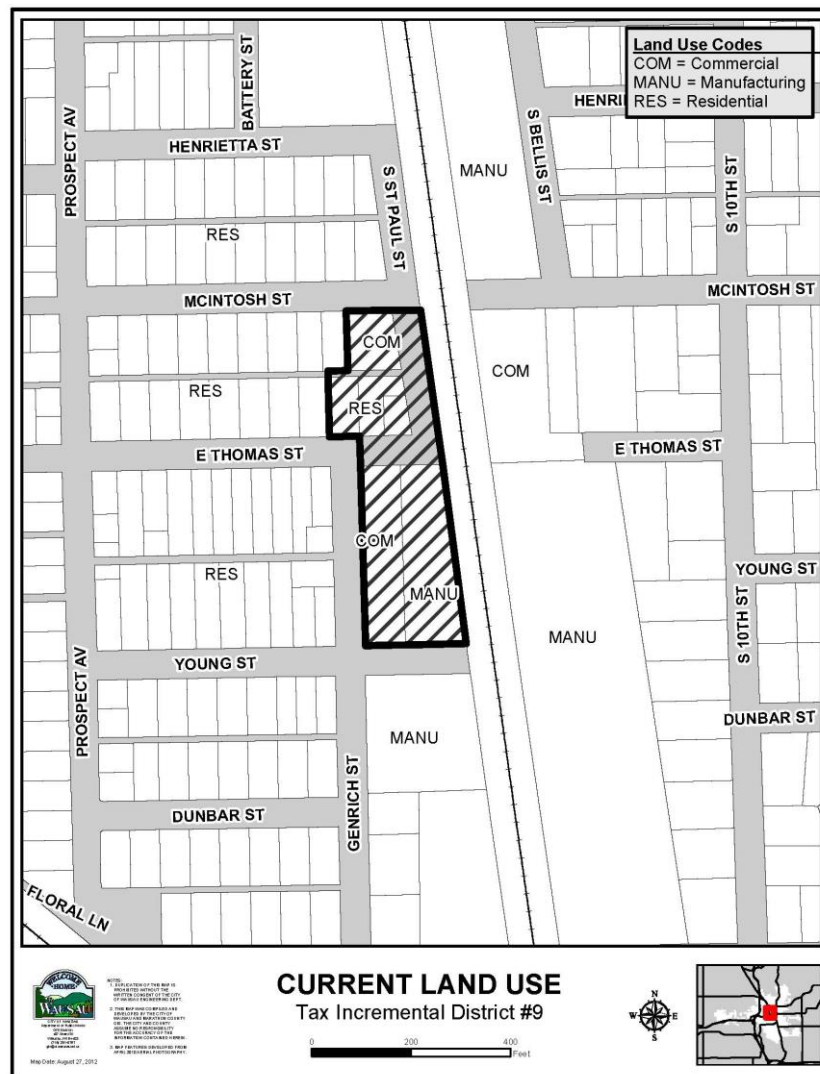
This fund accounts for the receipt of district increment, and other program income generated from the project. These funds are applied to capital costs and debt service.

## DISTRICT FACTS:

Creation Date: September 25, 2012

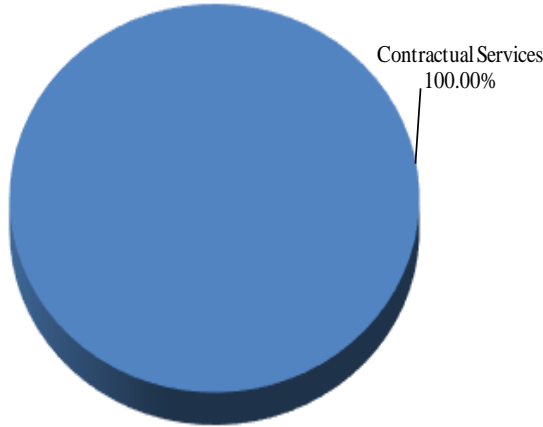
Last Date Project Costs Incurred: September 25, 2034

Mandated Final Dissolution Date: September 25, 2039



**TAX INCREMENT DISTRICT NUMBER NINE FUND**

**BUDGET:**



<b>BUDGET SUMMARY</b>								
	2021	2022	2023			2024		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Contractual Services	\$ 2,373	\$ 1,707	\$ 2,150	\$ 2,150	\$ 7,150	\$ 7,150	\$ 7,150	\$ 7,150
Transfer to Debt Service	64,125	62,580	60,885	60,885	60,885	-	-	-
<b>Total Expenses</b>	<b>\$ 66,498</b>	<b>\$ 64,287</b>	<b>\$ 63,035</b>	<b>\$ 63,035</b>	<b>\$ 68,035</b>	<b>\$ 7,150</b>	<b>\$ 7,150</b>	<b>\$ 7,150</b>
Taxes	\$ 28,839	\$ 18,467	\$ 25,606	\$ 23,550	\$ 21,769	\$ 22,517	\$ 22,517	\$ 22,517
Governmental Grants & Aids				2,056	2,056	2,056	2,056	2,056
Miscellaneous	20,059	21,672	26,008	26,008		-	-	-
<b>Total Revenues</b>	<b>\$ 48,898</b>	<b>\$ 40,139</b>	<b>\$ 51,614</b>	<b>\$ 51,614</b>	<b>\$ 23,825</b>	<b>\$ 24,573</b>	<b>\$ 24,573</b>	<b>\$ 24,573</b>

**BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:**

The 2024 budget reflects tax increment from projects. Due to the uncertainty of Bull Falls Brewery no loan payments have been included in the cashflow. The district retired all outstanding debt in 2023. The deficit is projected to remain manageable and fully paid off prior to mandatory retirement.

**TAX INCREMENT DISTRICT NUMBER NINE FUND**

**VALUATION HISTORY:**

YEAR	EQUALIZED VALUATION	PERCENTAGE CHANGE
2012	\$1,232,400	
2013	1,055,300	-14.37%
2014	1,688,400	59.99%
2015	2,118,800	25.49%
2016	2,067,800	-2.41%
2017	2,076,600	0.43%
2018	2,260,700	8.87%
2019	2,174,900	-3.80%
2020	2,233,900	2.71%
2021	1,860,600	-16.71%
2022	2,133,900	14.69%
2023	2,246,000	5.25%

**DISTRICT FUTURE OBLIGATIONS:**

	Original Amount		Balance 12/31/2023
	Borrowed	Repaid	
2013B General Obligation Note	630,000	630,000	-
	<u>\$630,000</u>	<u>\$630,000</u>	<u>\$ -</u>

**TAX INCREMENT DISTRICT NUMBER NINE FUND**

**DISTRICT CASH FLOW PROJECTIONS:**

The district expects to maintain a deficit balance until 2035.

**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)
2022	\$62,580	\$1,707		\$21,670	\$2,056		\$16,411	(\$24,150)	(\$249,114)
<b>ESTIMATED</b>									
2023	\$60,885	\$7,150			\$2,056		\$21,769	(\$44,210)	(\$293,324)
2024		\$2,150			\$2,056		\$22,517	\$22,423	(\$270,901)
2025		\$2,150			\$2,056		\$22,000	\$21,906	(\$248,995)
2026		\$2,150			\$2,056		\$22,000	\$21,906	(\$227,089)
2027		\$2,150			\$2,056		\$22,000	\$21,906	(\$205,183)
2028		\$2,150			\$2,056		\$22,000	\$21,906	(\$183,277)
2029					\$2,056		\$22,000	\$24,056	(\$159,221)
2030					\$2,056		\$22,000	\$24,056	(\$135,165)
2031					\$2,056		\$22,000	\$24,056	(\$111,109)
2032					\$2,056		\$22,000	\$24,056	(\$87,053)
2033					\$2,056		\$22,000	\$24,056	(\$62,997)
2034					\$2,056		\$22,000	\$24,056	(\$38,941)
2035					\$2,056		\$22,000	\$24,056	(\$14,885)
2036					\$2,056		\$22,000	\$24,056	\$9,171
2037					\$2,056		\$22,000	\$24,056	\$33,227
2038					\$2,056		\$22,000	\$24,056	\$57,283
2039					\$2,056		\$22,000	\$24,056	\$81,339
<b>TOTAL</b>	<b>\$700,651</b>	<b>\$77,154</b>	<b>\$600,000</b>	<b>\$214,834</b>	<b>\$62,488</b>	<b>\$631,300</b>	<b>\$550,522</b>		

# TAX INCREMENT DISTRICT NUMBER TEN FUND

## MISSION:

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

## RESPONSIBILITIES:

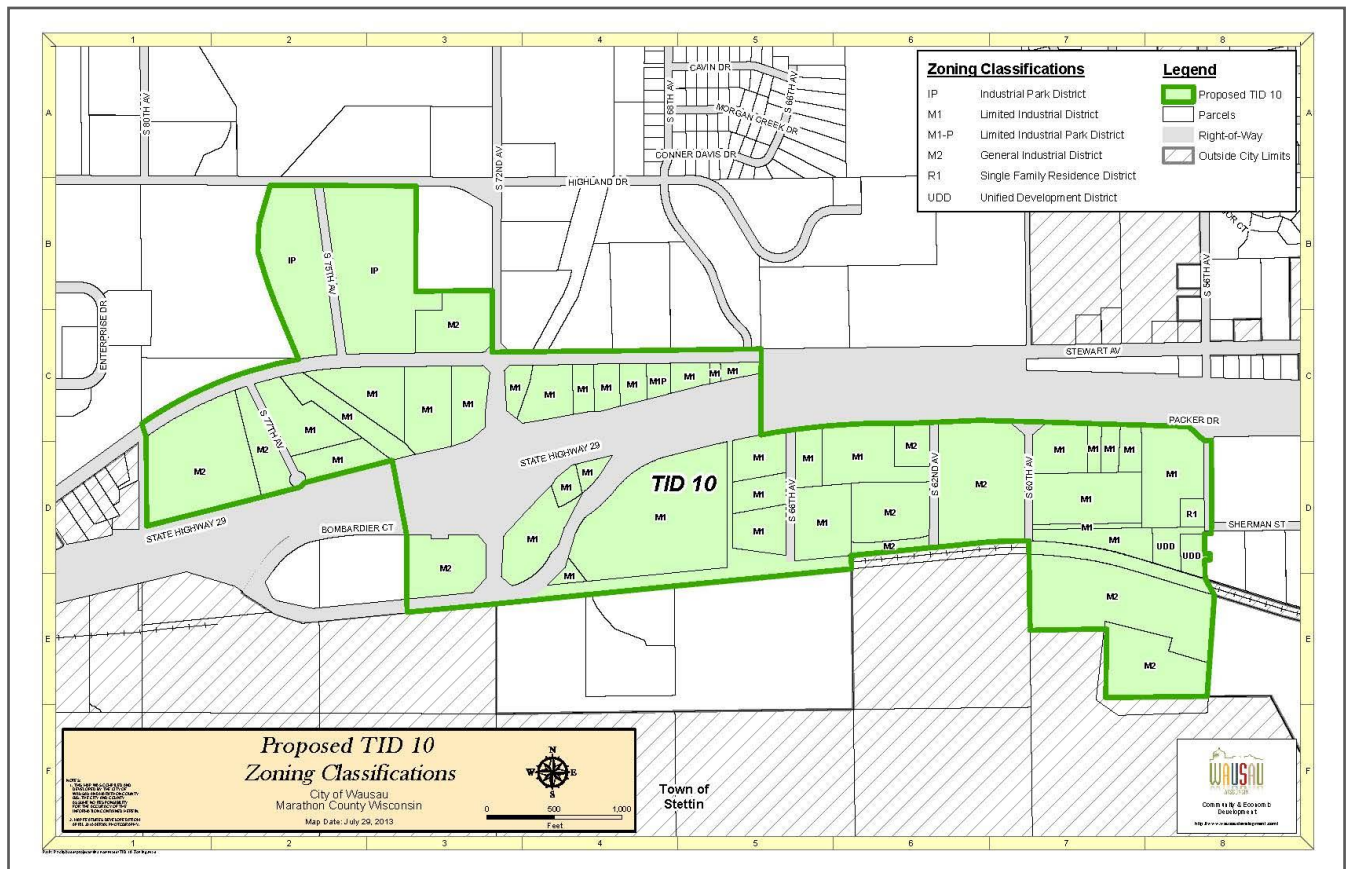
This fund accounts for the receipt of district increment, and other program income generated from the project. These funds are applied to debt service and other eligible capital costs.

## DISTRICT FACTS:

Creation Date: September 10, 2013

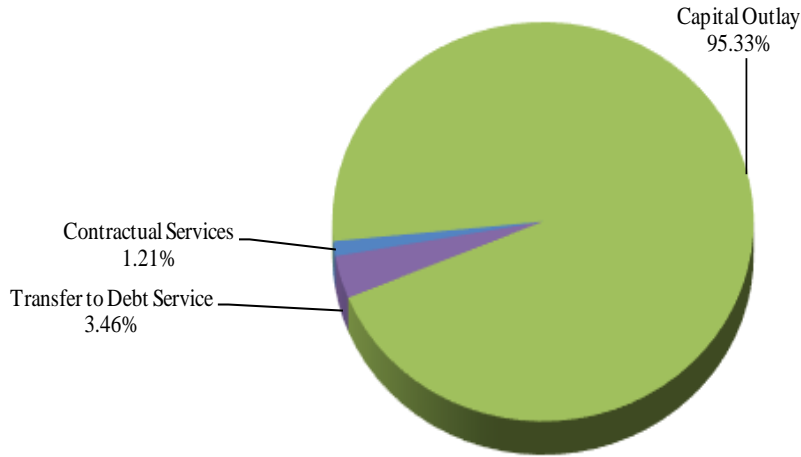
Last Date Project Costs Incurred: September 10, 2028

Mandated Final Dissolution Date: September 10, 2033



## TAX INCREMENT DISTRICT NUMBER TEN FUND

### BUDGET:



BUDGET SUMMARY								
	2021	2022	2023			2024		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Contractual Services	\$ 13,972	\$ 14,834	\$ 15,150	\$ 15,150	\$ 329,755	\$ 50,150	\$ 50,150	\$ 50,150
Grants & Contributions	-	-	-	-	-	-	-	-
Capital Outlay	208,114	240,605	300,000	730,000	699,472	6,350,000	3,950,000	3,950,000
Transfer to Debt Service	141,410	143,723	141,029	141,029	141,029	143,210	143,210	143,210
<b>Total Expenses</b>	<b>\$ 363,496</b>	<b>\$ 399,162</b>	<b>\$ 456,179</b>	<b>\$ 886,179</b>	<b>\$ 1,170,256</b>	<b>\$ 6,543,360</b>	<b>\$ 4,143,360</b>	<b>\$ 4,143,360</b>
Taxes	\$ 387,731	\$ 424,893	\$ 518,685	\$ 475,465	\$ 439,476	\$ 698,786	\$ 698,786	\$ 698,786
Governmental Grants & Aids				43,220	43,220	43,220	\$ 43,220	\$ 43,220
Other Financing						6,350,000	\$ 3,950,000	\$ 3,950,000
<b>Total Revenues</b>	<b>\$ 387,731</b>	<b>\$ 424,893</b>	<b>\$ 518,685</b>	<b>\$ 518,685</b>	<b>\$ 482,696</b>	<b>\$ 7,092,006</b>	<b>\$ 4,692,006</b>	<b>\$ 4,692,006</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 12/31/2023
2014B Community Development Bond	\$310,000	\$155,000	\$155,000
2015B Corporate Purpose Bonds	\$1,225,000	\$520,000	\$705,000
	<u>\$1,535,000</u>	<u>\$675,000</u>	<u>\$860,000</u>

	Principal	Interest	Total
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>\$ 860,000</u>	<u>\$ 90,116</u>	<u>\$ 950,116</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	7.02%
2022	63,913,000	9.53%
2023	77,168,200	27.93%



**TAX INCREMENT DISTRICT NUMBER TEN FUND**

**CASH FLOW PROJECTIONS:**

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

Year	USES OF FUNDS				SOURCES OF FUNDS			Annual Surplus (Deficit)	Cumulative Balance
	Debt Service	Stewart Ave Debt	Administrative & Fiscal Charges	Capital Expenditures	Debt Proceeds	Other Revenue	Existing Increment		
<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	\$240,276	\$1,225,000	\$33,001	(\$244,141)	(\$174,514)
4	2016	\$44,300		\$1,953	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
7	2019	\$140,873		\$4,608			37,841	\$246,322	138,682
8	2020	\$138,773		\$4,566			43,220	\$281,204	\$181,085
9	2021	\$141,410		\$13,972	208,114		68,599	\$319,132	\$24,235
10	2022	\$143,723		\$14,833	240,605		43,220	\$381,673	\$25,732
<b>ESTIMATED</b>									
11	2023	\$141,029		\$50,150	1,305,259		43,220	\$439,476	(\$1,013,742)
12	2024	\$143,210		\$50,150	3,950,000	3,950,000	43,220	\$698,786	\$548,646
13	2025	\$140,211	\$214,000	\$6,000			68,599	\$698,786	407,174
14	2026	\$136,910	\$614,000	\$5,150			68,599	\$698,786	11,325
15	2027	\$138,235	\$614,000	\$5,150			68,599	\$698,786	10,000
16	2028	\$139,410	\$614,000	\$5,150			68,599	\$698,786	8,825
17	2029	\$140,435	\$514,000	\$5,150			68,599	\$698,786	107,800
18	2030	\$111,705	\$514,000	\$5,150			68,599	\$698,786	136,530
19	2031		\$514,000					\$698,786	\$184,786
20	2032		\$514,000					\$698,786	\$184,786
21	2033		\$514,000					\$698,786	\$184,786
<b>TOTAL</b>		<b>\$1,885,846</b>	<b>\$4,626,000</b>	<b>\$264,948</b>	<b>\$6,252,806</b>	<b>\$5,485,000</b>	<b>\$707,015</b>	<b>\$9,033,306</b>	

# TAX INCREMENT DISTRICT NUMBER ELEVEN FUND

## MISSION:

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

## RESPONSIBILITIES:

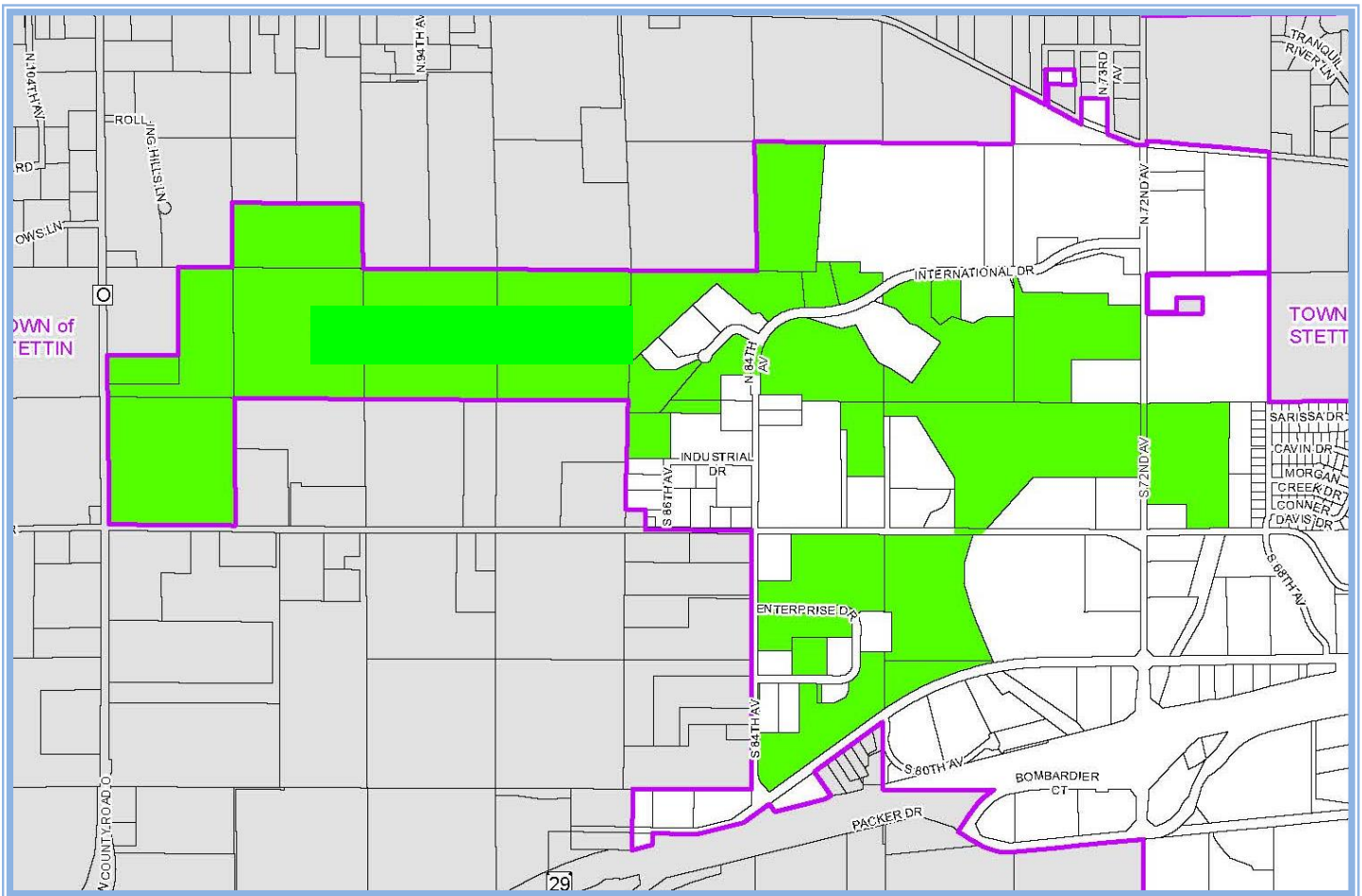
This fund accounts for the receipt of district increment, and other program income generated from the project. These funds are applied to debt service and other eligible capital costs.

## DISTRICT FACTS:

Creation Date: July 18, 2017

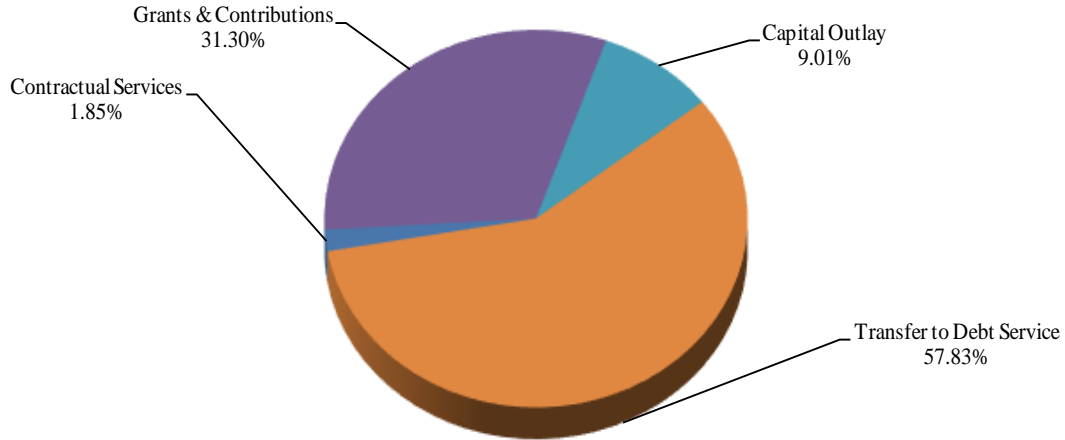
Last Date Project Costs Incurred: July 18, 2034

Mandated Final Dissolution Date: July 18, 2039



## TAX INCREMENT DISTRICT NUMBER ELEVEN FUND

### BUDGET:



BUDGET SUMMARY								
	2021	2022	2023			2024		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Contractual Services	\$ 27,917	\$ 34,372	\$ 35,150	\$ 35,150	\$ 75,150	\$ 39,000	\$ 39,000	\$ 39,000
Fixed Charges						150	\$ 150	\$ 150
Debt Service	35,328	-	-	-	39,919	-	-	-
Grants & Contributions	644,259	-	660,000	660,000	657,146	660,000	660,000	660,000
Capital Outlay	1,333	98,219	2,594,589	2,873,563	2,419,250	190,000	190,000	190,000
Transfer to Debt Service	4,607,401	1,018,836	912,163	912,163	912,163	1,219,328	1,219,328	1,219,328
<b>Total Expenses</b>	<b>\$ 5,316,238</b>	<b>\$ 1,151,427</b>	<b>\$ 4,201,902</b>	<b>\$ 4,480,876</b>	<b>\$ 4,103,628</b>	<b>\$ 2,108,478</b>	<b>\$ 2,108,478</b>	<b>\$ 2,108,478</b>
Taxes	\$ 1,566,624	\$ 1,089,793	\$ 1,807,352	\$ 1,807,352	\$ 1,670,548	\$ 1,739,382	\$ 1,739,382	\$ 1,739,382
Governmental Grants & Aids					644,589	-	-	-
Miscellaneous	2	69,163	200	200	5,000	-	-	-
Other Financing Sources	4,045,000	-	1,600,000	1,600,000	2,564,320	-	-	-
<b>Total Revenues</b>	<b>\$ 5,611,626</b>	<b>\$ 1,158,956</b>	<b>\$ 3,407,552</b>	<b>\$ 3,407,552</b>	<b>\$ 4,884,457</b>	<b>\$ 1,739,382</b>	<b>\$ 1,739,382</b>	<b>\$ 1,739,382</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 costs of \$40,000 and drive curb costs of \$150,000

## TAX INCREMENT DISTRICT NUMBER ELEVEN FUND

### DISTRICT DEVELOPMENT OBLIGATIONS:

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

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

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

### DISTRICT VALUATIONS:

YEAR	EQUALIZED VALUATION	PERCENTAGE CHANGE
2017	\$1,386,400	
2018	2,980,000	114.95%
2019	61,254,900	1955.53%
2020	63,434,900	3.56%
2021	66,057,800	4.13%
2022	70,568,700	6.83%
2023	79,683,100	12.92%

### DISTRICT FUTURE OBLIGATIONS:

	Original Amount		Balance 12/31/2023
	Borrowed	Repaid	
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	1,230,000	\$5,395,000
2021B Taxable General Obligation Bonds	\$4,045,000	860,000	\$3,185,000
2023B General Obligation Notes	\$2,415,000	\$0	\$2,415,000
	<u>\$23,690,000</u>	<u>\$12,695,000</u>	<u>\$10,995,000</u>

	TID 11 TOTAL		
	Principal	Interest	Total
2024	990,000	229,328	1,219,328
2025	1,020,000	202,660	1,222,660
2026	1,040,000	182,008	1,222,008
2027	1,065,000	161,225	1,226,225
2028	1,080,000	140,098	1,220,098
2029	1,095,000	117,246	1,212,246
2030	1,110,000	92,873	1,202,873
2031	1,130,000	67,038	1,197,038
2032	740,000	44,755	784,755
2033	760,000	26,208	786,208
2034	480,000	12,568	492,568
2035	485,000	4,244	489,244
	10,995,000	1,280,251	12,275,251

**TAX INCREMENT DISTRICT NUMBER ELEVEN FUND**

**CASH FLOW PROJECTIONS:**

Year	USES OF FUNDS					SOURCES OF FUNDS					Annual Surplus (Deficit)	Cumulative Balance
	Debt Service	Future Debt	Developer Grant	Administrative Costs	Capital Expenditures	Other Income	Debt Proceeds	Debt Proceeds	Tax Increment	Other Income		
1 2017	\$60,237			\$116,096	\$3,160,509			\$6,600,000		\$174,243	\$3,437,401	\$3,437,402
2 2018	229,894			81,217	3,025,940			4,005,000		54,592	722,541	4,159,943
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
6 2022	1,018,836		635,932	34,373	98,219				1,725,725	69,164	7,529	230,061
<b>ESTIMATED</b>												
7 2023	912,163		657,146	115,069	2,419,250	644,589	2,564,320		1,670,548	5,000	780,830	1,010,891
8 2024	1,219,328		660,000	39,150	190,000				1,739,382		(369,096)	641,795
9 2025	1,222,660		650,000	125,000	2,200,000	1,000,000	1,200,000		1,807,352		(190,308)	451,487
10 2026	1,222,008	135,000	650,000	8,000					1,807,352		(207,656)	243,831
11 2027	1,226,225	135,000	650,000	8,000					1,807,352		(211,873)	31,958
12 2028	1,220,098	135,000	650,000	8,000					1,807,352		(205,746)	(173,788)
13 2029	1,212,246	135,000	376,702	8,000					1,807,352		75,404	(98,384)
14 2030	1,202,873	135,000		8,000					1,807,352		461,479	363,095
15 2031	1,197,038	135,000		8,000					1,807,352		467,314	830,409
16 2032	784,755	135,000		8,000					1,807,352		879,597	1,710,006
17 2033	786,208	135,000		8,000					1,807,352		878,144	2,588,150
18 2034	492,568	135,000		8,000					1,807,352		1,171,784	3,759,934
19 2035	489,244	135,000		8,000					1,807,352		1,175,108	4,935,042
20 2036				8,000							(8,000)	4,927,042
20 2037				8,000							(8,000)	4,919,042
20 2038				8,000							(8,000)	4,911,042
<b>TOTAL</b>	<b>\$26,453,082</b>	<b>\$1,350,000</b>	<b>10,243,093</b>	<b>\$696,649</b>	<b>11,625,987</b>	<b>\$1,644,589</b>	<b>\$3,764,320</b>	<b>21,324,874</b>	<b>\$28,205,854</b>	<b>\$340,215</b>		

2024 Capital:  
 40,000 East West Trail Connector Design  
 150,000 Drive Curb Improvements

# TAX INCREMENT DISTRICT NUMBER TWELVE FUND

## MISSION:

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

## RESPONSIBILITIES:

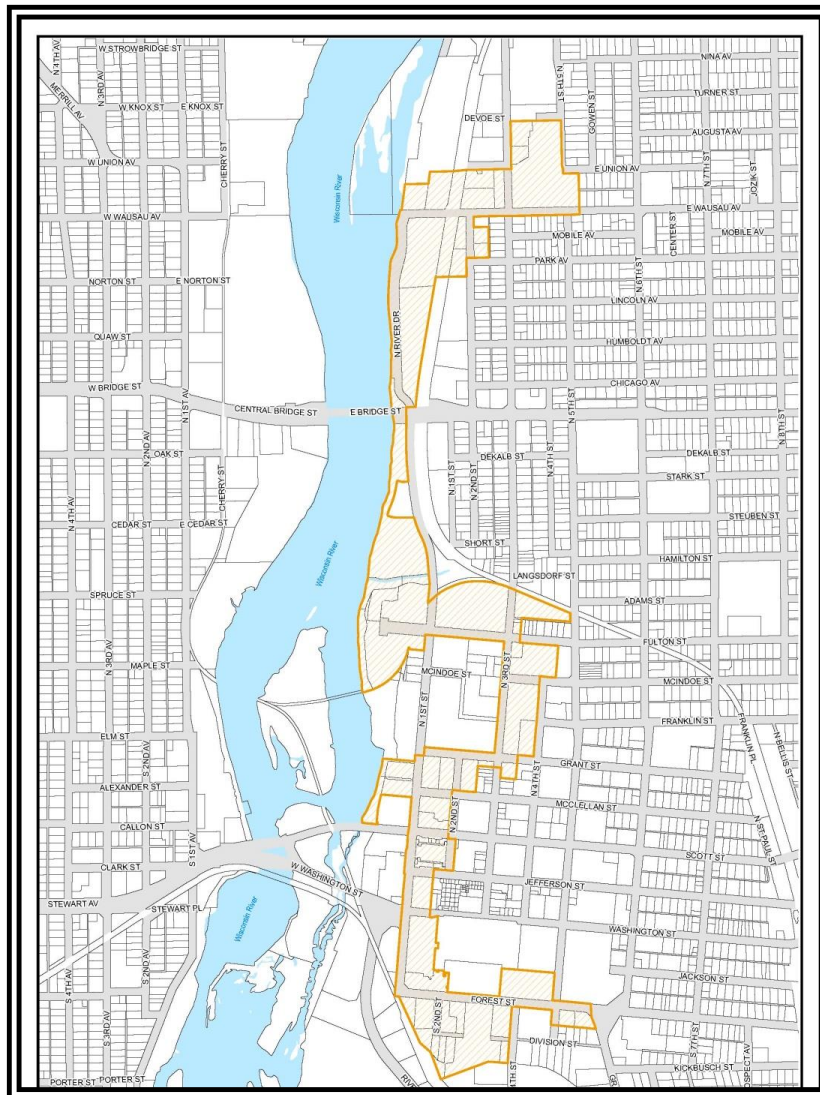
This fund accounts for the receipt of district increment, and other program income generated from the project. These funds are applied to debt service and other eligible capital costs.

## DISTRICT FACTS:

Creation Date: July 18, 2017

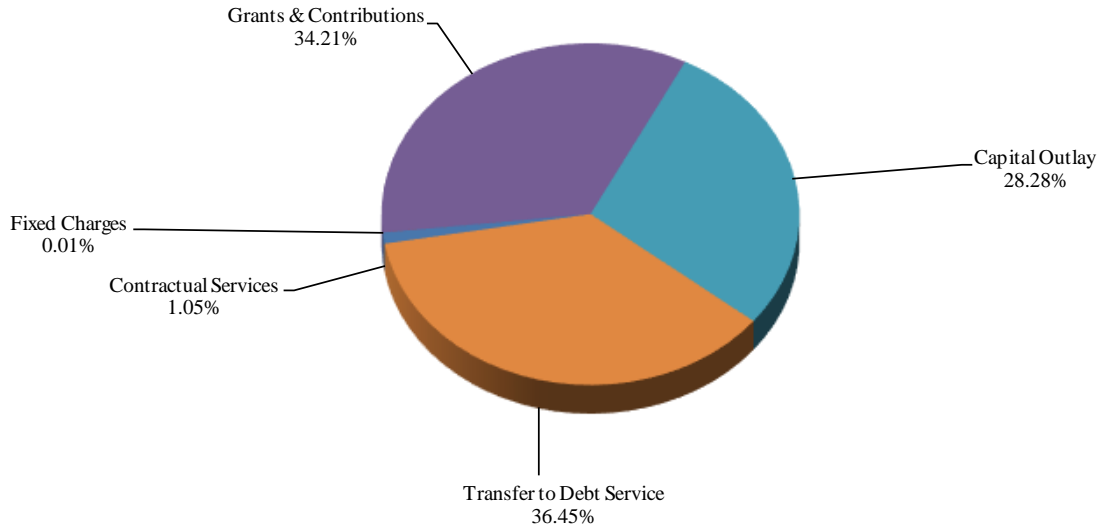
Last Date Project Costs Incurred: July 18, 2034

Mandated Final Dissolution Date: July 18, 2043



## TAX INCREMENT DISTRICT NUMBER TWELVE FUND

### BUDGET:



BUDGET SUMMARY								
	2021	2022	2023			2024		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Contractual Services	\$ 136,803	\$ 186,868	\$ 70,150	\$ 70,150	\$ 587,192	\$ 26,000	\$ 26,000	\$ 26,000
Fixed Charges	-	-	-	-	-	150	150	150
Debt Service	49,346	-	-	-	41,654	-	-	-
Grants & Contributions	1,279,303	104,616	2,242,219	2,242,219	1,402,432	846,737	846,737	846,737
Capital Outlay	70,873	610,829	3,520,000	3,270,000	1,891,042	700,000	700,000	700,000
Transfer to Debt Service	4,155,743	121,265	774,375	774,375	774,375	902,343	902,343	902,343
<b>Total Expenses</b>	<b>\$ 5,692,068</b>	<b>\$ 1,023,578</b>	<b>\$ 6,606,744</b>	<b>\$ 6,356,744</b>	<b>\$ 4,696,695</b>	<b>\$ 2,475,230</b>	<b>\$ 2,475,230</b>	<b>\$ 2,475,230</b>
Taxes	\$ -	\$ 312,150	\$ 407,970	\$ 407,970	\$ 377,090	\$ 438,907	\$ 438,907	\$ 438,907
Miscellaneous Revenue	673	45,577	-	-	54,500	20,000	20,000	20,000
Transfer from Capital Projec	-	-	1,837,084	1,837,084	1,709,456	2,084,810	2,084,810	2,084,810
Debt Proceeds	5,650,000	278,414	3,600,000	3,600,000	2,699,275	-	-	-
<b>Total Revenues</b>	<b>\$ 5,650,673</b>	<b>\$ 636,141</b>	<b>\$ 5,845,054</b>	<b>\$ 5,845,054</b>	<b>\$ 4,840,321</b>	<b>\$ 2,543,717</b>	<b>\$ 2,543,717</b>	<b>\$ 2,543,717</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 to complete projects started in 2023 which include the mall street grid, engineering and environmental services, parking improvements, street, and utility extensions. The budget also includes developer payments related to existing agreements \$11,000 Macndon and the payout of the WOZ agreement.

## TAX INCREMENT DISTRICT NUMBER TWELVE FUND

### 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 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 2024.

### DISTRICT VALUATIONS:

YEAR	EQUALIZED VALUATION	PERCENTAGE CHANGE
2017	\$32,285,000	
2018	23,866,700	-26.07%
2019	24,348,300	2.02%
2020	24,402,300	0.22%
2021	24,807,900	1.66%
2022	28,057,000	13.10%
2023	32,198,300	14.76%

### DISTRICT FUTURE OBLIGATIONS:

	Original Amount		Balance
	Borrowed	Repaid	12/31/2023
2018C Taxable Note Anticipation Notes	\$4,005,000	4,005,000	\$0
2020D Promissory Note	\$320,000	90,000	\$230,000
2021B Taxable General Obligation Bond	\$5,650,000	670,000	\$4,980,000
2023B e General Obligation Notes	\$2,520,000		\$2,520,000
	<u>\$12,495,000</u>	<u>\$4,765,000</u>	<u>\$7,730,000</u>

	Principal	Interest	Total
2024	705,000	197,343	902,343
2025	700,000	184,105	884,105
2026	975,000	170,600	1,145,600
2027	595,000	150,950	745,950
2028	615,000	132,015	747,015
2029	630,000	111,968	741,968
2030	645,000	91,060	736,060
2031	620,000	69,675	689,675
2032	640,000	49,405	689,405
2033	660,000	29,853	689,853
2034	310,000	16,755	326,755
2035	315,000	10,348	325,348
2036	320,000	3,520	323,520
	<u>\$ 7,730,000</u>	<u>\$ 1,217,596</u>	<u>\$ 8,947,596</u>



**TAX INCREMENT DISTRICT NUMBER TWELVE FUND**

**CASH FLOW PROJECTIONS:**

**CITY OF WAUSAU  
CASH FLOW PROJECTION**

Year	USES OF FUNDS				SOURCE OF FUNDS				Annual Surplus (Deficit)	Cumulative Balance	
	Developer	Admin	Capital	Debt	Other	Tid 7	Tax				
	Existing Debt	Grant	Costs					Expenditures			Proceeds
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)
6 2022	121,265	115,537	127,246	670,451		45,577	278,414	323,071		(387,437)	(1,487,773)
<b>ESTIMATED</b>											
7 2023	774,375	1,402,432	111,804	1,891,042	2,699,275	54,500	1,709,456	377,090		660,668	(827,105)
8 2024	902,343	846,737	26,150	700,000		20,000	2,084,810	438,907		68,487	(758,618)
9 2025	884,105	12,000	11,150				2,084,810	450,000		1,627,555	868,937
10 2026	1,145,600	12,000	11,150					450,000		(718,750)	150,187
11 2027	745,950	11,967	11,150					450,000		(319,067)	(168,880)
12 2028	747,015		11,150					450,000		(308,165)	(477,045)
13 2029	741,968		11,150					450,000		(303,118)	(780,163)
14 2030	736,060		11,150					450,000		(297,210)	(1,077,373)
15 2031	689,675		11,150					450,000		(250,825)	(1,328,198)
16 2032	689,405		11,150					450,000		(250,555)	(1,578,753)
17 2033	689,853		11,150					450,000		(251,003)	(1,829,756)
18 2034	326,755		11,150					450,000		112,095	(1,717,661)
19 2035	325,348		11,150					450,000		113,502	(1,604,159)
20 2036	323,520		11,150					450,000		115,330	(1,488,829)
21 2037			11,150					450,000		438,850	(1,049,979)
<b>TOTAL</b>	<b>\$14,344,552</b>	<b>\$7,667,934</b>	<b>\$684,752</b>	<b>\$4,730,150</b>	<b>\$12,674,275</b>	<b>\$556,576</b>	<b>\$6,157,490</b>	<b>\$6,989,068</b>			

CITY OF WAUSAU  
CONSOLIDATED EXPENDITURES AND REVENUES INTERNAL  
SERVICE FUNDS

	770 Motor Pool	771 CVMIC Self Insurance Fund	700 Employee Benefits Insurance Fund
510 - Personal Services-Expenses	1,059,680	-	-
520 - Contractual Services-Expenses	455,300	100,000	85,000
530 - Supplies and Expense-Expenses	1,702,424	-	-
550 - Fixed Charges-Expenses	105,400	658,500	6,391,000
570 - Grants, Contributions, Indemnities and Other-Expenses	-	214,000	295,000
580 - Capital Outlay-Expenses	3,428,271	-	-
<b>Expenses</b>	<b>6,751,075</b>	<b>972,500</b>	<b>6,771,000</b>
460 - Public Charges for Services-Revenues	-	-	6,771,000
470 - Intergovernmental Charges for services-Revenues	5,036,537	940,000	-
480 - Miscellaneous Revenue-Revenues	84,000	37,716	-
490 - Other Financing Sources-Revenues	1,630,538	-	-
<b>Revenues</b>	<b>6,751,075</b>	<b>977,716</b>	<b>6,771,000</b>

# MOTOR POOL FUND

## **MISSION:**

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

## **DEPARTMENTAL RESPONSIBILITIES:**

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

- Staff the Motor-pool with two shifts. Monday through Friday (weekends depending on weather) and 24/7 on- call availability.
- Repair 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.

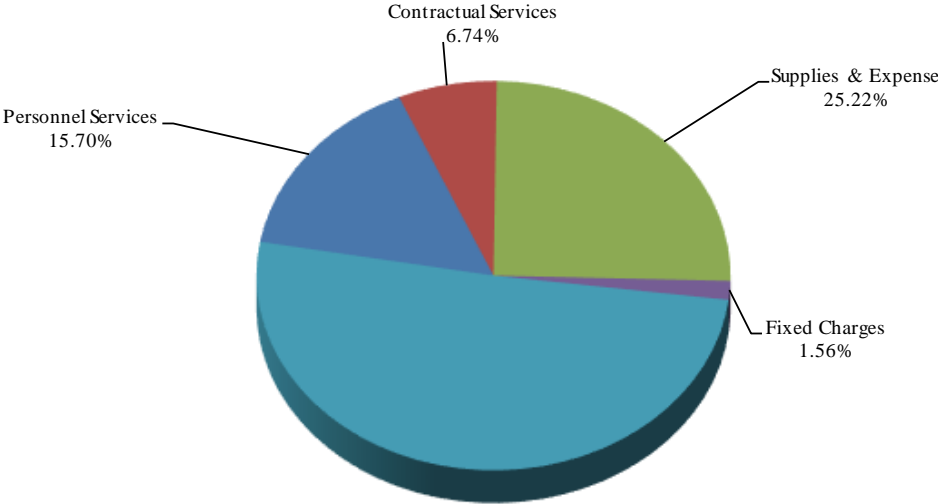
## **2023 ACCOMPLISHMENTS:**

- 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 and unleaded gasoline fuel to Public Works, Police, Fire, Parks, WATS, Airport, Wastewater, 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 is now following recommended equipment replacement life cycles.
- Continuing to work with the Finance Dept. raising equipment rental rates to support cost increases.
- Motor-pool continues to order early in the hope it will alleviate the current struggles of equipment building and delivery delays.
- Motor-pool 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.
- Worked together with City staff and consultants on the beginning stages of developing a new fleet maintenance facility.
- Departments were provided with new equipment to continue operations. Some of the new equipment includes an alley grader, sidewalk articulating tractor, asphalt recycler, two John Deere wheel loaders, four police squad SUVs, evidence response vehicle, battalion chief response vehicle, and the order of a CAAS accredited ambulance to list only a few.

**2024 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.
- Fill and maintain all open staff positions.
- 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.
- Continue reviewing with Finance Dept. equipment rental rates and adjust to meet the rising costs of repair and equipment.
- Continue to work with department heads and council on replacement of the existing facility to provide an appropriate working environment 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.
- Work towards possible implementation of a new fleet maintenance software.

**BUDGET:**



BUDGET SUMMARY								
	2021	2022	2023			2024		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 568,036	\$ 696,466	\$ 912,794	\$ 912,794	\$ 847,430	\$ 1,059,680	\$ 1,059,680	\$ 1,059,680
Contractual Services	514,818	482,298	444,000	442,500	382,137	455,300	455,300	455,300
Supplies & Expense	1,081,723	1,331,146	1,663,034	1,665,354	1,116,077	1,702,424	1,702,424	1,702,424
Fixed Charges	1,209,058	1,317,765	105,400	105,400	87,343	105,400	105,400	105,400
Capital Outlay	12,391	159,248	4,252,277	4,508,754	3,023,718	5,726,191	3,428,271	3,428,271
Transfer to Other Funds	-	-	144,500	144,500	-	-	-	-
<b>Total Expenses</b>	<b>\$ 3,386,026</b>	<b>\$ 3,986,923</b>	<b>\$ 7,522,005</b>	<b>\$ 7,779,302</b>	<b>\$ 5,456,706</b>	<b>\$ 9,048,995</b>	<b>\$ 6,751,075</b>	<b>\$ 6,751,075</b>
Public Chgs for Services	\$ 40	\$ -	\$ -	\$ -	\$ 12,000	\$ -	\$ -	\$ -
Intergovt Chgs	3,158,570	3,301,171	5,036,537	5,036,537	4,730,926	5,036,537	5,036,537	5,036,537
Miscellaneous	265,030	255,051	84,000	84,000	38,000	84,000	84,000	84,000
Other Financing Sources	2,091,208	541,032	2,200,000	2,478,400		4,000,000	1,630,538	1,630,538
<b>Total Revenues</b>	<b>\$ 5,514,848</b>	<b>\$ 4,097,254</b>	<b>\$ 7,320,537</b>	<b>\$ 7,598,937</b>	<b>\$ 4,780,926</b>	<b>\$ 9,120,537</b>	<b>\$ 6,751,075</b>	<b>\$ 6,751,075</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 delivery delays of new rolling stock continues to grow. This creates a difficult planning and budgeting environment. The 2022 borrowing of \$2,200,000 was delayed due to the extended delivery expectations. This issue will be funded in 2023.

**BUDGETARY HISTORY:**

YEAR	EXPENSES	DOLLAR	PERCENT
2024	\$6,751,075	(\$770,930)	-10.25%
2023	\$7,522,005	\$423,421	5.97%
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
2024	\$6,751,075	(\$569,462)	-7.78%
2023	\$7,320,537	\$3,345,537	84.16%
2022	\$3,975,000	(\$2,776,075)	-41.12%
2021	\$6,751,075	\$2,928,075	76.59%
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%

**WORKING CAPITAL HISTORY:**

2022	\$921,328
2021	\$2,766,678
2020	\$1,707,389
2019	\$2,328,655
2018	\$2,072,293
2017	\$2,375,411
2016	\$1,047,631
2015	\$890,718

# LIABILITY INSURANCE FUND

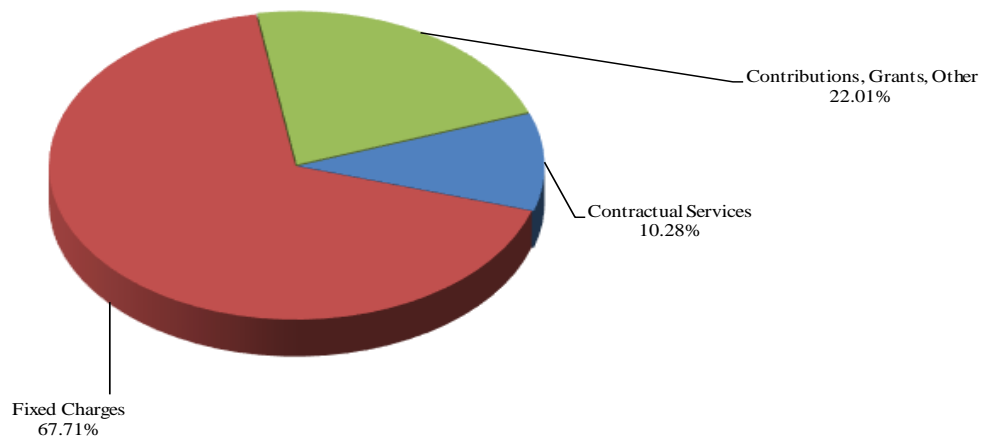
**MISSION:**

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									
	2021	2022	2023			2024			
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted	
Contractual Services	\$ 99,953	\$ 96,219	\$ 100,000	\$ 100,000	\$ 79,533	\$ 100,000	\$ 100,000	\$ 100,000	
Fixed Charges	\$ 603,438	\$ 720,656	\$ 658,805	\$ 658,805	\$ 601,000	\$ 658,500	\$ 658,500	\$ 658,500	
Contributions, Grants, Other	-	-	162,000	162,000	185,000	214,000	214,000	214,000	
<b>Total Expenses</b>	<b>\$ 703,391</b>	<b>\$ 816,875</b>	<b>\$ 920,805</b>	<b>\$ 920,805</b>	<b>\$ 865,533</b>	<b>\$ 972,500</b>	<b>\$ 972,500</b>	<b>\$ 972,500</b>	
Intergovernmental Charges	\$ 912,201	\$ 988,677	\$ 914,200	\$ 914,200	\$ 940,000	\$ 940,000	\$ 940,000	\$ 940,000	
Miscellaneous Revenues	43,460	37,716	37,716	37,716	37,716	37,716	37,716	37,716	
<b>Total Revenues</b>	<b>\$ 955,661</b>	<b>\$ 1,026,393</b>	<b>\$ 951,916</b>	<b>\$ 951,916</b>	<b>\$ 977,716</b>	<b>\$ 977,716</b>	<b>\$ 977,716</b>	<b>\$ 977,716</b>	

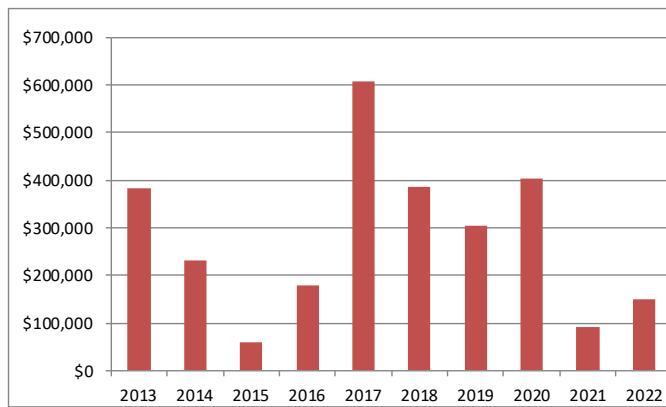
**BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:**

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.

**2024 ESTIMATED PREMIUMS**

Employment Practices	\$	26,500
Public Liability		230,000
Auto		87,000
Crime Policy		1,300
Storage Tank Liability		17,000
Building and Boiler		223,000
Airport Insurance		6,100
Workers Compensation		56,000
Pollution Insurance		11,500

**WORKERS COMPENSATION ACCRUED CLAIMS:**



**BUDGETARY HISTORY:**

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2024	\$972,500	51,695	5.61%
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%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2024	\$977,716	25,800	2.71%
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%



**WORKING CAPITAL HISTORY:**

2022	\$1,515,086
2021	\$1,408,356
2020	1,111,385
2019	377,734
2018	396,271
2017	434,703
2016	756,624
2015	869,164
2014	465,891
2013	296,857

# EMPLOYEE BENEFIT FUND

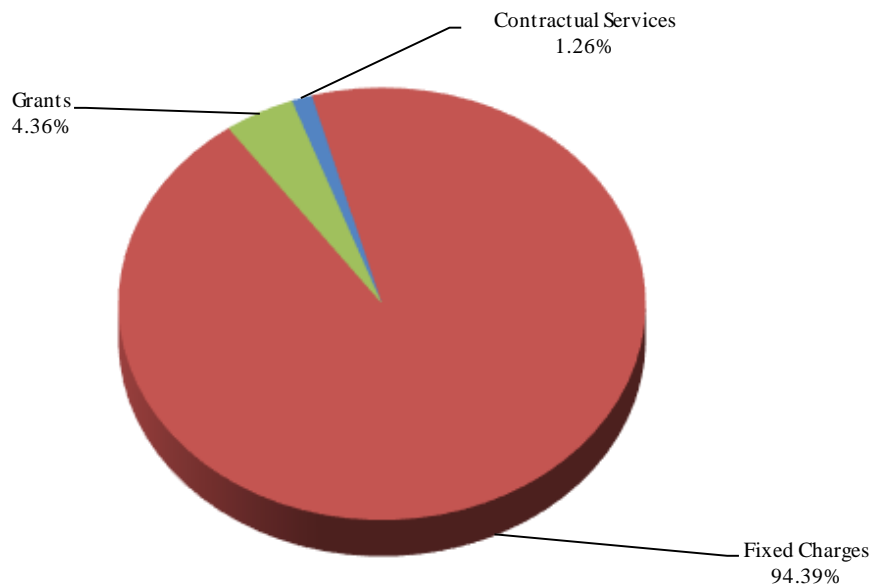
## MISSION:

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								
	2021	2022	2023			2024		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommend	Adopted
Contractual Services	\$ 84,006	\$ 84,947	\$ 86,012	\$ 86,012	\$ 80,416	\$ 85,000	\$ 85,000	\$ 85,000
Fixed Charges	5,872,190	5,977,626	6,616,812	6,616,812	6,330,306	6,391,000	6,391,000	6,391,000
Grants	-	-	-	-	-	295,000	295,000	295,000
<b>Total Expenses</b>	<b>\$ 5,956,196</b>	<b>\$ 6,062,573</b>	<b>\$ 6,702,824</b>	<b>\$ 6,702,824</b>	<b>\$ 6,410,722</b>	<b>\$ 6,771,000</b>	<b>\$ 6,771,000</b>	<b>\$ 6,771,000</b>
Public Charges for Services	\$ 24,102	\$ 16,658	\$ 22,149	\$ 22,149	\$ 75	\$ -	\$ -	\$ -
Intergovernmental Charges	5,911,437	6,053,721	6,670,087	6,670,087	6,420,000	6,771,000	6,771,000	6,771,000
<b>Total Revenues</b>	<b>\$ 5,935,539</b>	<b>\$ 6,070,379</b>	<b>\$ 6,692,236</b>	<b>\$ 6,692,236</b>	<b>\$ 6,420,075</b>	<b>\$ 6,771,000</b>	<b>\$ 6,771,000</b>	<b>\$ 6,771,000</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 2024 health insurance policy increased 5.1% and the dental remained unchanged.

**EMPLOYEE BENEFIT AND HRA FUNDS**

**BUDGETARY HISTORY:**

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2024	\$6,771,000	\$68,176	1.02%
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%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2024	\$6,771,000	\$78,764	1.18%
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%

**WORKING CAPITAL HISTORY:**

2022	\$ 1,835,085
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

CITY OF WAUSAU  
CONSOLIDATED EXPENDITURES AND REVENUES ENTERPRISE FUNDS

	650 Water Utility Fund	660 Wastewater Utility Fund	690 Transit Fund	680 Parking Fund	670 Wausau Downtown Airport
510 - Personal Services-Expenses	2,225,714	1,507,667	3,175,264	95,121	39,630
520 - Contractual Services-Expenses	1,397,500	1,863,000	472,575	513,779	326,309
530 - Supplies and Expense-Expenses	1,339,800	519,100	744,102	26,800	25,700
540 - Building Materials-Expenses	978,300	664,000	-	5,200	5,000
550 - Fixed Charges-Expenses	13,000	76,000	25,986	154,100	21,300
560 - Debt Service-Expenses	3,521,046	5,001,919	-	-	-
570 - Grants, Contributions, Indemnities and Other-Expenses	5,000	-	-	-	-
580 - Capital Outlay-Expenses	1,709,000	-	-	-	-
590 - Other Financing Uses-Expenses	1,590,000	-	-	-	-
<b>Expenses</b>	<b>12,779,361</b>	<b>9,631,686</b>	<b>4,417,927</b>	<b>795,000</b>	<b>417,939</b>
410 - Taxes-Revenues	-	-	976,589	297,000	260,439
430 - Intergovernmental Revenues-Revenues	-	-	2,956,439	-	-
450 - Fines, Forfeits and Penalties-Revenues	-	-	-	168,000	-
460 - Public Charges for Services-Revenues	12,299,100	9,789,738	299,670	330,000	-
470 - Intergovernmental Charges for services-Revenues	-	-	12,467	-	-
480 - Miscellaneous Revenue-Revenues	15,000	4,007	-	-	157,500
490 - Other Financing Sources-Revenues	500,000	-	-	-	-
<b>Revenues</b>	<b>12,814,100</b>	<b>9,793,745</b>	<b>4,245,165</b>	<b>795,000</b>	<b>417,939</b>

# WAUSAU WATER WORKS

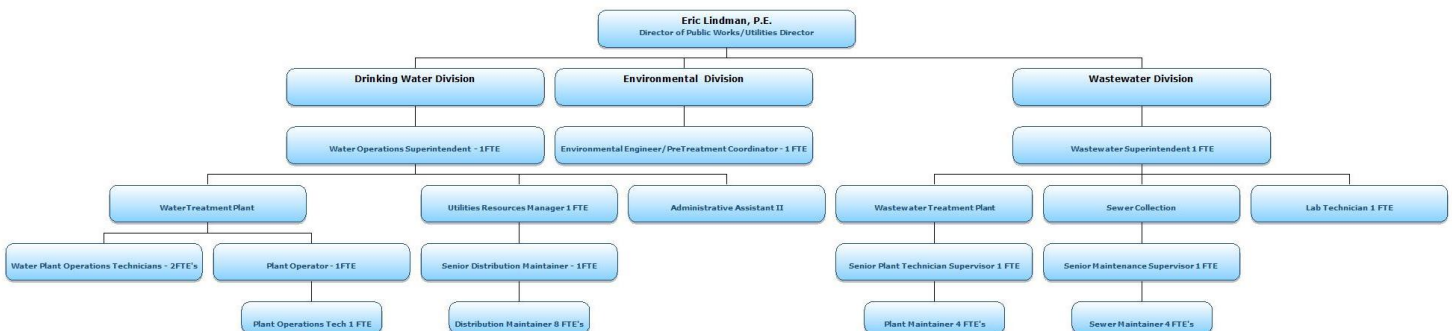
## MISSION:

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.

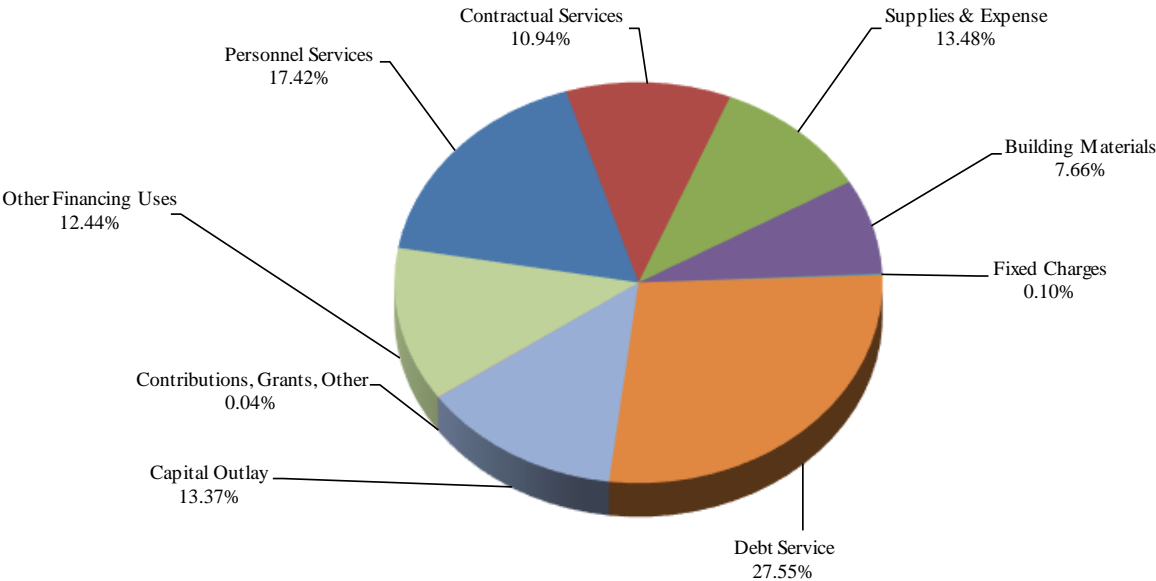
## ORGANIZATIONAL STRUCTURE:



## STAFFING LEVELS:

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
TOTAL	33.00	31.00	31.00	31.00	29.5	28.5	28.5	27.50	27.50	26.50

**WATER BUDGET:**

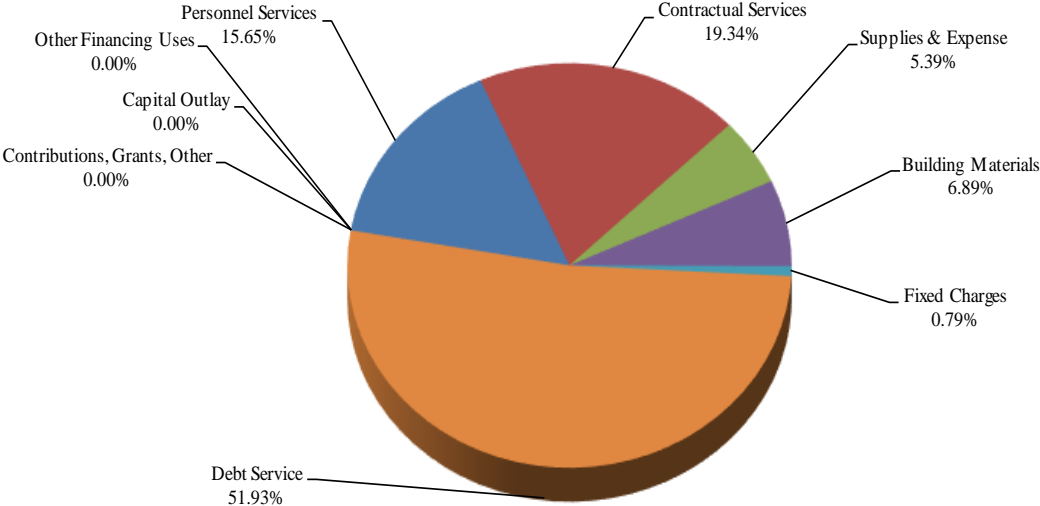


BUDGET SUMMARY								
	2021	2022	2023			2024		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	\$ 1,281,605	1,356,101	1,779,356	1,779,356	\$ 1,926,839	\$ 2,225,714	\$ 2,225,714	\$ 2,225,714
Contractual Services	990,320	1,086,245	1,420,300	1,384,700	1,728,271	1,397,500	1,397,500	1,397,500
Supplies & Expense	709,331	506,879	1,022,400	1,022,400	414,240	1,339,800	1,339,800	1,339,800
Building Materials	440,812	566,442	511,300	511,300	703,844	978,300	978,300	978,300
Fixed Charges	1,241,383	1,450,468	1,197,400	1,233,000	1,552,865	13,000	13,000	13,000
Debt Service	573,672	833,399	3,210,818	3,210,818	3,395,535	3,521,046	3,521,046	3,521,046
Capital Outlay					2,177,751	1,709,000	1,709,000	1,709,000
Contributions, Grants, Other	300	45,973	5,000	5,000		5,000	5,000	5,000
Other Financing Uses	1,516,365	1,279,187	2,000,000	2,000,000	1,590,000	1,590,000	1,590,000	1,590,000
<b>Total Expenses</b>	<b>\$ 6,753,788</b>	<b>\$ 7,124,695</b>	<b>\$ 11,146,574</b>	<b>\$ 11,146,574</b>	<b>\$ 13,489,345</b>	<b>\$ 12,779,360</b>	<b>\$ 12,779,360</b>	<b>\$ 12,779,360</b>
Public Charges	\$ 7,665,042	\$ 7,549,915	\$ 7,807,600	\$ 7,747,600	\$ 9,587,609	\$ 12,299,100	\$ 12,299,100	\$ 12,299,100
Miscellaneous Revenues	2,654	36,416	-	60,000	193,646	15,000	15,000	15,000
Other Financing Sources	23,722	1,546,716	10,000	10,000	20,520,387	500,000	500,000	500,000
<b>Total Revenues</b>	<b>\$ 7,691,418</b>	<b>\$ 9,133,047</b>	<b>\$ 7,817,600</b>	<b>\$ 7,817,600</b>	<b>\$ 30,301,642</b>	<b>\$ 12,814,100</b>	<b>\$ 12,814,100</b>	<b>\$ 12,814,100</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.

**WASTEWATER BUDGET:**



BUDGET SUMMARY								
	2021	2022	2023			2024		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	1,169,689	1,200,147	1,342,685	1,342,685	\$ 1,462,075	\$ 1,507,667	1,507,667	\$ 1,507,667
Contractual Services	1,715,909	2,154,936	2,111,000	2,069,000	1,348,034	1,863,000	1,863,000	1,863,000
Supplies & Expense	373,011	436,464	578,700	578,700	213,859	519,100	519,100	519,100
Building Materials	223,320	457,607	533,000	533,000	911,208	664,000	664,000	664,000
Fixed Charges	1,293,670	2,775,454	1,294,000	1,336,000	108,215	76,000	76,000	76,000
Debt Service	1,070,461	1,775,971	4,916,146	4,916,146	4,990,088	5,001,919	5,001,919	5,001,919
Contributions, Grants, Other	310	23,862	1,400	1,400	2,871	-	-	-
Capital Outlay					2,401,929	-	-	-
Other Financing Uses	539,002	533,813	525,000	525,000	525,000	-	-	-
<b>Total Expenses</b>	<b>\$ 6,385,373</b>	<b>\$ 9,358,254</b>	<b>\$ 11,301,931</b>	<b>\$ 11,301,931</b>	<b>\$ 11,963,279</b>	<b>\$ 9,631,686</b>	<b>\$ 9,631,686</b>	<b>\$ 9,631,686</b>
Public Charges	\$ 8,146,913	9,572,091	10,545,080	10,545,080	\$ 11,244,166	\$ 9,789,738	\$ 9,789,738	\$ 9,789,738
Miscellaneous	4,555	62,160	80,000	80,000	184,033	4,007	4,007	4,007
Other Financing Sources	71,774	1,169,485	40,000	40,000	829,902	-	-	-
<b>Total Revenues</b>	<b>\$ 8,223,242</b>	<b>\$ 10,803,737</b>	<b>\$ 10,665,080</b>	<b>\$ 10,665,080</b>	<b>\$ 12,258,101</b>	<b>\$ 9,793,745</b>	<b>\$ 9,793,745</b>	<b>\$ 9,793,745</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
2024	\$22,411,046	(\$37,459)	-0.17%
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%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2024	\$22,607,845	\$4,125,165	22.32%
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%

**WORKING CAPITAL HISTORY:**

	Water	Wastewater
2022	1,228,993	2,572,335
2021	(1,321,416)	(5,795,828)
2020	337,518	(1,942,947)
2019	598,663	(724,843)
2018	2,608,092	2,822,251
2017	2,392,230	2,545,774
2016	3,343,601	3,139,162
2015	1,883,623	2,368,494



# METRO RIDE FUND

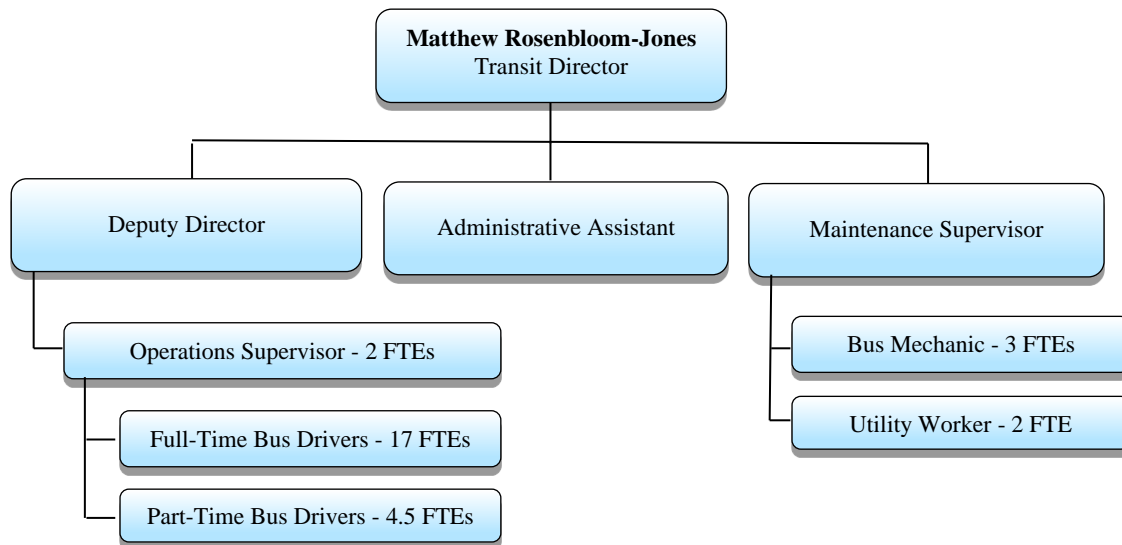
## MISSION:

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	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
TOTAL	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50

## ACCOMPLISHMENTS:

- Hired and onboarded new Transit Director.
- Updated all existing Metro Ride owned bus shelters to ADA standard upgraded shelters.
- Hired a consultant to help with implement the implementation of a CAD AVL system.
- Obligated all federal COVID funds to future capital projects.

## 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**

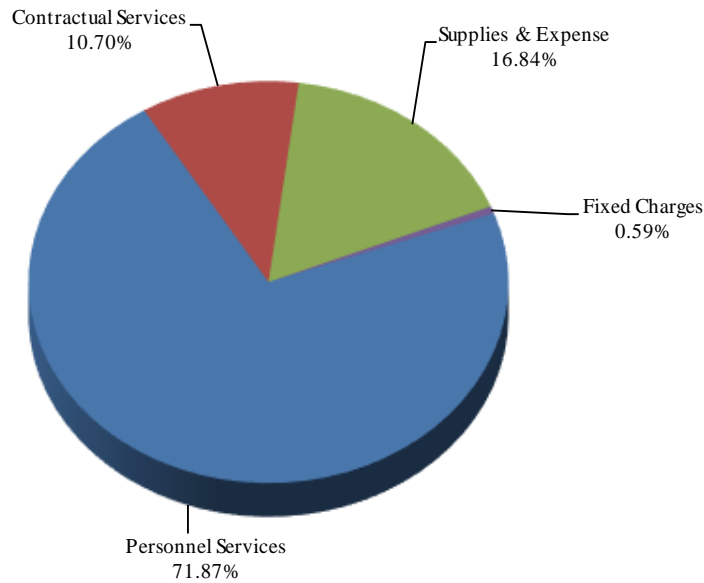
Fare Category	2020-2023	2015-2019	2012-2014	2008-2011	2003-2006	2001-2002	1999-2001
Adult Cash	\$1.75	\$1.75	\$1.50	\$1.25	\$1.00	\$0.90	\$0.85
Adult Token	10 for \$11.00	10 for \$10.00	10 for \$9.00	10 for \$7.50	10 for \$6.00	9 for \$5.00	9 for \$5.00
	\$1.10	1.00	\$0.90	\$0.75	\$0.60	\$0.56	\$0.56
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
2022	379,256	337,884	\$9.44
2021*	383,242	284,378	\$10.96
2020 *	343,693	252,812	\$11.70
2019	402,219	468,555	\$6.61
2018	401,607	503,359	\$6.07
2017	406,344	498,902	\$5.37
2016	403,720	529,831	\$4.94
2015	402,905	577,044	\$4.56
2014	436,435	654,078	\$4.48
2013	439,668	672,224	\$4.22
2012	401,126	631,360	\$4.28
2011	573,809	788,748	\$4.24
2010	571,458	774,081	\$4.02
2009	573,876	794,121	\$3.88
2008	604,793	849,985	\$3.89

\* Service reduction due to COVID-19 Pandemic

**BUDGET:**



BUDGET SUMMARY								
	2021	2022	2023			2024		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	2,085,348	2,219,233	3,171,590	3,171,590	\$ 3,035,771	\$ 3,175,264	\$ 3,175,264	\$ 3,175,264
Contractual Services	411,024	420,750	473,476	473,476	383,277	472,575	472,575	472,575
Supplies & Expense	521,571	518,077	703,987	703,987	619,642	744,102	744,102	744,102
Fixed Charges	271,124	623,883	45,179	45,179	94,613	25,986	25,986	25,986
Grants, Contributions	0	9,347	0	0	-	-	-	-
Capital Outlay	0	0	0	150,032	-	-	-	-
<b>Total Expenses</b>	<b>\$ 3,289,068</b>	<b>\$ 3,791,290</b>	<b>\$ 4,394,232</b>	<b>\$ 4,544,264</b>	<b>\$ 4,133,302</b>	<b>\$ 4,417,927</b>	<b>\$ 4,417,927</b>	<b>\$ 4,417,927</b>
Taxes	889,892	388,883	889,892	889,892	\$ 889,892	976,589	\$ 976,589	\$ 976,589
Intergvtl Grants & Aids	2,788,332	2,575,851	3,192,203	2,777,203	2,898,963	2,956,439	2,956,439	2,956,439
Public Charges	148,052	332,544	299,670	299,670	331,980	299,670	299,670	299,670
Intergovt Charges	11,533	12,562	12,467	12,467	12,467	12,467	12,467	12,467
Other Financing Sources	51,967	2,891,985	0	0	-	-	-	-
<b>Total Revenues</b>	<b>\$ 3,889,776</b>	<b>\$ 6,201,824</b>	<b>\$ 4,394,232</b>	<b>\$ 3,979,232</b>	<b>\$ 4,133,302</b>	<b>\$ 4,245,165</b>	<b>\$ 4,245,165</b>	<b>\$ 4,245,165</b>

**BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:**

2024 Federal and State funding have not been established. The budget anticipates an application of accumulated reserves.

**WORKING CAPITAL HISTORY:**

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

**BUDGETARY HISTORY:**

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2024	\$4,417,927	\$23,695	0.54%
2023	\$4,394,232	\$703,308	19.06%
2022	\$3,690,924	\$22,793	0.62%
2021	\$3,668,131	\$23,320	0.64%
2020	\$3,644,811	\$132,018	3.76%
2019	\$3,512,793	\$175,338	5.25%
2018	\$3,337,455	\$266,561	8.68%
2017	\$3,070,894	(\$54,587)	-1.75%
2016	\$3,125,481	(\$231,833)	-6.91%
2015	\$3,357,314	(\$1,036,918)	-23.60%
2014	\$4,394,232	\$1,005,526	29.67%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2024	\$3,268,576	(\$235,764)	-6.73%
2023	\$3,504,340	\$202,299	6.13%
2022	\$3,302,041	\$523,802	18.85%
2021	\$2,778,239	\$379,023	15.80%
2020	\$2,399,216	(\$41,995)	-1.72%
2019	\$2,441,211	\$113,662	4.88%
2018	\$2,327,549	\$58,255	2.57%
2017	\$2,269,294	(\$84,755)	-3.60%
2016	\$2,354,049	(\$194,369)	-7.63%

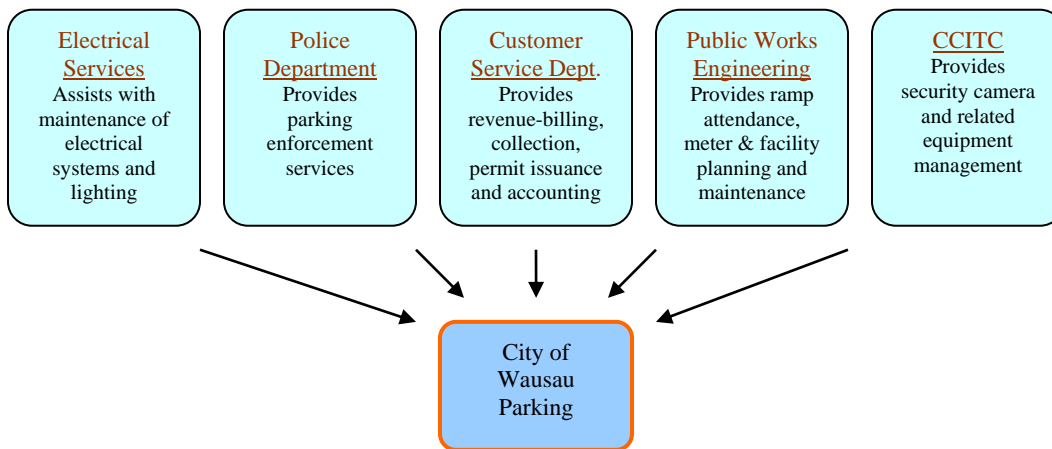
# PARKING FUND

**MISSION:**

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

**DEPARTMENTAL RESPONSIBILITIES:**

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



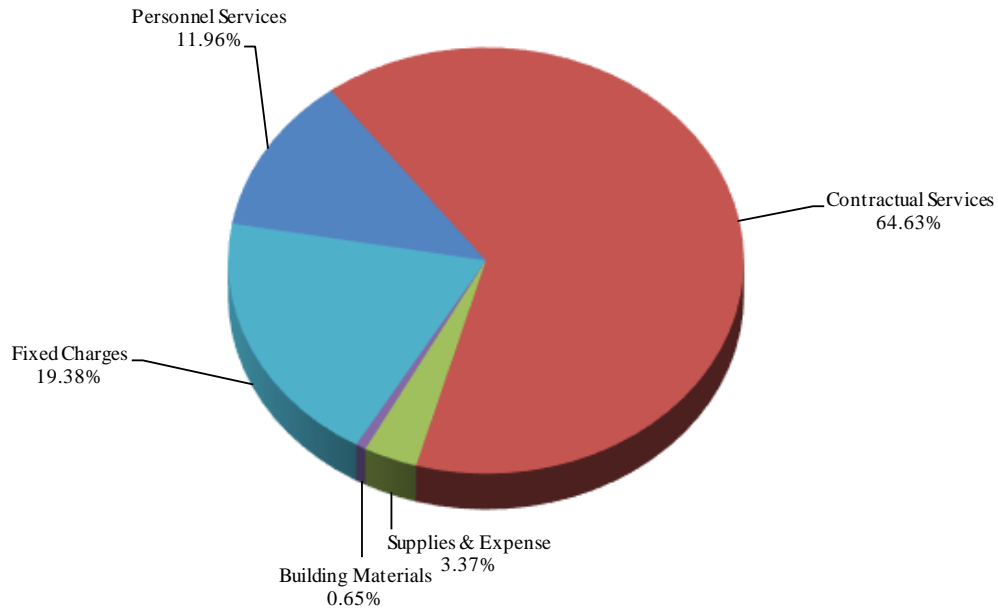
**FACILITIES MAINTAINED:**

The City operates the following parking facilities

**CENTRAL BUSINESS DISTRICT PARKING SUMMARY**

LOCATION	STALLS
Jefferson Street Parking Ramp	795
Penneys Parking Ramp	531
Sears Parking Ramp	975
Lot 5 - 3rd and Grant Street	40
Lot 6 - 4th and Washington Street	39
Lot 7 - Library Rivers Edge	53
Lot 8 - River Drive	136
Lot 9 - Jefferson Street East	70
Lots 10/11 - McClellan Street	10
Lot 12 - Presbyterian Church Lot	10
Lot 13 - 3rd and McClellan Street	15
Lot 15 - First Wausau Tower	157
Lot 17 - Jefferson Street/ Federal Building	52
Lot 18 - Penneys Forest Street Lot	25
Lot 20 - Scott Street Lot	62
	2,970

**BUDGET:**



BUDGET SUMMARY								
	2021	2022	2023			2024		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	275,261	280,910	301,114	301,114	\$ 292,596	\$ 95,121	\$ 95,121	\$ 95,121
Contractual Services	385,088	372,450	471,429	471,429	396,920	513,779	513,779	513,779
Supplies & Expense	41,924	21,313	40,200	40,200	13,797	26,800	26,800	26,800
Building Materials	893	2,436	5,900	5,900	1,254	5,200	5,200	5,200
Fixed Charges	153,954	825,169	152,900	152,900	199,099	154,100	154,100	154,100
<b>Total Expenses</b>	<b>\$ 857,120</b>	<b>\$ 1,524,210</b>	<b>\$ 971,543</b>	<b>\$ 971,543</b>	<b>\$ 903,667</b>	<b>\$ 795,000</b>	<b>\$ 795,000</b>	<b>\$ 795,000</b>
Taxes	150,000	156,287	297,034	297,034	\$ 297,034	\$ 297,000	\$ 297,000	\$ 297,000
Fines and Forfeitures	168,351	109,046	168,000	168,000	117,242	168,000	168,000	168,000
Public Charges for Services	312,687	354,554	388,250	388,250	460,427	330,000	330,000	330,000
Intergovt Charges for Services	10,744	-	-	-	-	-	-	-
Miscellaneous		1,935	1,500	1,500		-	-	-
<b>Total Revenues</b>	<b>\$ 641,782</b>	<b>\$ 621,822</b>	<b>\$ 854,784</b>	<b>\$ 854,784</b>	<b>\$ 874,703</b>	<b>\$ 795,000</b>	<b>\$ 795,000</b>	<b>\$ 795,000</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. The 2024 budget reflects a stabilization of levy utilization.

**BUDGETARY HISTORY:**

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2024	\$795,000	(\$176,543)	-18.17%
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%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2024	\$498,000	(\$59,750)	-10.71%
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%

**WORKING CAPITAL HISTORY:**

2022	(382,772)
2021	(92,556)
2020	\$113,139
2019	\$33,657
2018	\$63,045
2017	\$320,224
2016	\$651,874
2015	\$736,430

# WAUSAU DOWNTOWN AIRPORT FUND

## **MISSION:**

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

## **RESPONSIBILITIES:**

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

## **ORGANIZATIONAL STRUCTURE:**

The City of Wausau has two contracts with Wausau Flying Service. The twenty-year Airport Management Contract was renewed in 2016 and provides for a monthly management fee along with compensation for snowplowing and mowing hours. The contract provides for a re-evaluation of the management fee every five years. The twenty-year Fixed Base Operator Contract was also renewed in 2017. This contract outlines the services offered at the airport. The Fixed Base Operator pays rent and a percentage of fuel sales to the City. The financial terms of the contract were negotiated in 2023 and are reflected in the 2024 budget.

## **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 Sports, and EAA Chapter 640, and Learn Build Fly with aviation and airport promotions.
- Continued pursuit of FAA/BOA funding for Terminal/FBO building refurbishment.
- Coordinate runway 5/23 refurbishment and LED runway light replacement projects in 2024.
- Continue support of community events at the airport: Wings Over Wausau Airshow, AirVenture Cup Race, 4th of July Fireworks Display, and the Run the Runway 5K.

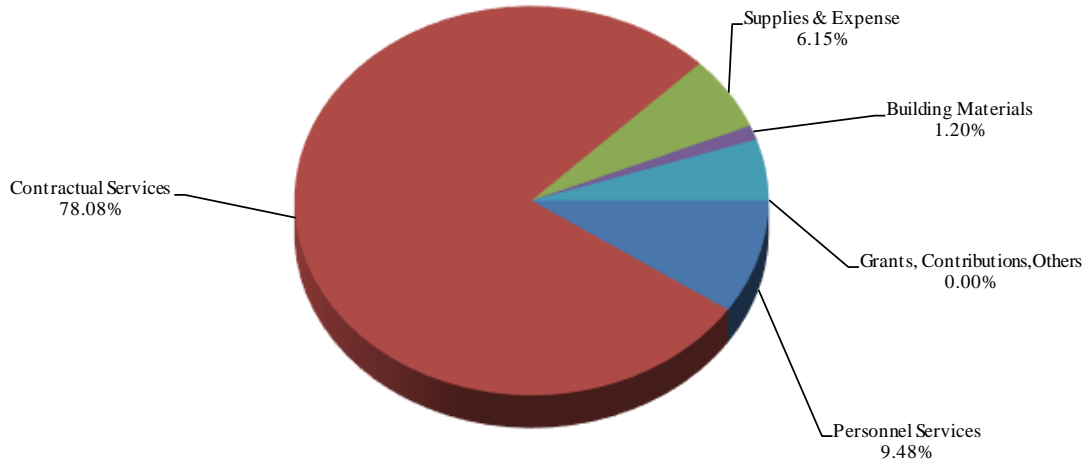
## **DEPARTMENT STATISTICS:**

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



## WAUSAU DOWNTOWN AIRPORT FUND

### BUDGET:



BUDGET SUMMARY								
	2021	2022	2023			2024		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	27,753	28,545	19,286	19,286	\$ 19,824	\$ 39,630	\$ 39,630	\$ 39,630
Contractual Services	264,664	260,194	310,600	310,600	339,066	326,309	326,309	326,309
Supplies & Expense	13,092	20,634	19,200	19,200	24,847	25,700	25,700	25,700
Building Materials	-	-	-	-	-	5,000	5,000	5,000
Fixed Charges	143,121	137,401	20,250	20,250	26,060	21,300	21,300	21,300
Grants, Contributions, Others	-	48,254	-	-	-	-	-	-
<b>Total Expenses</b>	<b>\$ 448,630</b>	<b>\$ 495,028</b>	<b>\$ 369,336</b>	<b>\$ 369,336</b>	<b>\$ 409,798</b>	<b>\$ 417,939</b>	<b>\$ 417,939</b>	<b>\$ 417,939</b>
Taxes	145,674	160,219	216,336	216,336	\$ 216,336	\$ 260,439	\$ 260,439	\$ 260,439
Public Charges	32,995	25,938	28,000	28,000	9,110	-	-	-
Miscellaneous	129,095	130,214	130,000	130,000	138,168	157,500	157,500	157,500
Other Financing Sources	88,798	36,000	-	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ 396,562</b>	<b>\$ 352,371</b>	<b>\$ 374,336</b>	<b>\$ 374,336</b>	<b>\$ 363,614</b>	<b>\$ 417,939</b>	<b>\$ 417,939</b>	<b>\$ 417,939</b>

### BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

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

### BUDGETARY HISTORY:

**WAUSAU DOWNTOWN AIRPORT FUND**

**BUDGETARY HISTORY:**

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2024	\$417,939	\$48,603	13.16%
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%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2024	\$157,500	(\$500)	-0.32%
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%

**WORKING CAPITAL HISTORY:**

2022	\$	108,702
2021		(24,939)
2020		(7,239)
2019		16,466
2018		15,800
2017		(4,494)
2016		11,022
2015		28,277