CITY OF WAUSAU

2021 BUDGET

Office of Mayor

Katie Rosenberg

October 13, 2020

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

From: Mayor Katie Rosenberg

Subject: 2021 Budget

Holy Balls! What an understatement!

The last six months have been a wild ride. The global pandemic has affected every corner of our lives. We had the largest political demonstration in more than a generation. We have a high stakes presidential election. And we still have two months to go in 2020. All of these challenges have required us all to make sacrifices, reinvent the way we provide services – think drive through voting!— and seek new ways to communicate.

So what does that mean for us here at the City of Wausau? The 2021 budget process has been full of uncertainty. Will the state fulfill their aid obligations? How will the economy fare in the long term? Will business and events return to normal next summer? What will the new normal look like? Many of these questions remain unanswered but one thing is certain, City of Wausau teams will continue to deliver high-quality services that residents rely on and expect.

The budget before you is a team effort. Departments scrutinized their spending to submit a cost to continue budget and prioritized their needs. Human Resources worked to minimize insurance increases. I appreciate all of these efforts.

There are a couple of things I'd like to highlight:

- Wausau's total budget for all activities including the Water and Sewer Utilities is $96,642,726. Funding for these activities include 31% is tax levy, 13% is state and federal aid, and 30% is charges for services.

- Wausau's cost to continue – that is the cost that it would be to do everything next year that we did this year – is $1,489,431.

- Meanwhile, Wausau's tax levy increase is 2.92% which is the lowest increase since 2015.

- Additionally, the tax rate is expected to decrease. The equalized tax rate, the calculation used by the schools and county, decreases .52 cents or 5.37%. The estimated assessed tax rate is expected to decrease .81 cents or 7.75%.

- The equalized value of the city increased 8.759% or $269,418,700 from 2019. This value is established by the State of Wisconsin and is an estimate today. We are also still waiting for the manufacturing values from the state. Our estimated assessed value, after the revaluation shows a $325,887,000 increase of 11.6%. Again this is an estimate.

- We received our aid estimates from the State of Wisconsin for 2021. Our General Fund aids are up about $110,000.

- The closure of TID 5 reduced our levy needs by $330,000 and reduced all levies by $907,000.

- Health insurance premiums will increase 5.5% which is an improvement on the guaranteed rate of 10.5% obtained last year – but it's still an increase we need to absorb.

- We expect our revenues – such as investment income, room tax, licenses and parking fees – to continue floundering.

- Despite all of these challenges, the City of Wausau's budget will comply with the levy limit and expenditure restraint programs. That means that the city qualifies for a state grant because we limited our expenses.

- The majority of the capital budget supports our streets and stormwater infrastructure. 3rd Avenue from Randolph to Bos Creek, 5th Avenue from West St to Garfield Avenue and Rosecrans from 17th Avenue to 22nd Avenue are all scheduled for reconstruction in 2021.

- Lastly, Wausau will retire about $10,037,000 of debt and borrow $3,042,000.

As Mayor I am committed to preparing us for the future. My new initiatives will include the development of a strategic plan, partnering with Marathon County to develop an emergency preparedness plan, and to refreshing our website so we can serve you better no matter how you access our services.

Finally, as part of our budget process I asked departments to begin developing contingency plans for managing major losses of revenue sources. I intend to continue advancing these plans in the coming months so that we will have a clear path to follow if the economic consequences of the pandemic hit us harder than expected in 2021 or beyond. I look forward to sharing more information in the coming months.

Thank you for taking time to be a part of the process. Bring on 2021!

TABLE OF CONTENTS

INTRODUCTORY SECTION:

Budget Analysis Levy Dependent Funds 1
Organizational Chart 2
List of Principal Officials 3
Budget Overview 4-13
Revenue Forecast Methodology 14
Operational /Fund Structure Matrix 15
Consolidated Statement of Revenue and Expenditures by Category 16
Combined Statement of Revenues by Category – All Funds 17
Combined Statement of Expenses by Activity – All Funds 18
Combined Expenditures by Category – All Funds 19
Personnel Summary 20
Summary of Property Taxes by Fund 21
Financial and Budget Policies 22-35

GENERAL FUND:

General Fund Expenditures and Revenues 36

GENERAL GOVERNMENT

Common Council 37-39
Mayor's Office 40-43
Customer Service 44-47
City County Information Technology Commission 48-51
Refuse Collection 52-53
Assessment Department 54-57
City Attorney 58-61
Human Resources 62-65
Municipal Court 66-68
Unclassified 69-70

PUBLIC SAFETY

Police Department 71-74
Fire Department 75-78

TRANSPORTATION

Public Works Department 79-85

PARKS/RECREATION

Park, Recreation and Forestry Department 86-90

SPECIAL REVENUE FUNDS:

Consolidated Expenditures and Revenues – Special Revenue Funds 91-92
Community Development Fund 93-100
Economic Development Fund 101-102
Environmental Clean Up Fund 103-104
Hazardous Materials Fund 105-106
Housing Stock Improvement Fund 107-108
Room Tax Fund 109-111
Public Access Cable Fund 112-113
Recycling Fund 114-115
EMS Grant Fund 116-117
400 Block Fund 118-119

DEBT SERVICE FUND:

Debt Service Fund 120-123

CAPITAL PROJECTS FUNDS:

Consolidated Expenditures and Revenues – Capital Projects Funds 124-125
Capital Projects Fund 126-130
Central Capital Purchasing Fund 131-132
Tax Increment District Number Three Fund 133-137
Tax Increment District Number Six Fund 138-141
Tax Increment District Number Seven Fund 142-145
Tax Increment District Number Eight Fund 146-150
Tax Increment District Number Nine Fund 151-154
Tax Increment District Number Ten Fund 155-158
Tax Increment District Number Eleven Fund 159-162
Tax Increment District Number Twelve Fund 163-166

INTERNAL SERVICE FUNDS:

Consolidated Expenses and Revenues – Internal Service Funds 167
Motor Pool Fund 168-171
Liability Insurance Fund 172-174
Employee Benefit and HRA Funds 175-176

ENTERPRISE FUNDS:

Consolidated Expenses and Revenues – Enterprise Funds 177
Wausau Water Works Funds 178-181
Metro Ride Fund 182-185
Parking Fund 186-188
Wausau Downtown Airport Fund 189-191
Animal Control Fund 192-193

*****

CITY OF WAUSAU
2021 BUDGET ANALYSIS- LEVY DEPENDENT FUNDS

	2021 EXECUTIVE BUDGET	ADJUSTMENTS	2021 PROPOSED BUDGET	2020 BUDGET	CHANGE INCREASE (DECREASE)	PERCENT CHANGE
GENERAL FUND						
Expenditures	$36,322,378		$36,322,378	$35,135,277	$1,187,101	3.379%
Revenues	16,292,208		16,292,208	16,063,986	228,222	1.421%
Fund Balance Application	-		-	207,897	(207,897)	-100.000%
Fund's Net Levy Requirement	20,030,170	-	20,030,170	18,863,394	1,166,776	6.185%
RECYCLING FUND						
Expenditures	759,710		759,710	711,607	48,103	6.760%
Revenues	147,800		147,800	147,600	200	0.136%
Fund Balance Application	25,000		25,000	-	25,000	
Fund's Net Levy Requirement	586,910		586,910	564,007	22,903	4.061%
COMMUNITY DEVELOPMENT/ECONOMIC DEVELOPMENT FUND						
Expenditures	1,312,415		1,312,415	1,395,170	(82,755)	-5.932%
Revenues	869,875		869,875	1,512,056	(642,181)	-42.471%
Fund Balance Application	178,308		178,308	(384,886)	563,194	-146.327%
Fund's Net Levy Requirement	264,232		264,232	239,232	25,000	10.450%
DEBT SERVICE FUND						
Expenditures	11,838,034		11,838,034	12,457,795	(619,761)	-4.975%
Revenues	7,715,034		7,715,034	7,699,435	15,599	0.203%
Fund Balance Application	-		-	635,360	(635,360)	-100.000%
Fund's Net Levy Requirement	4,123,000		4,123,000	4,123,000	-	0.000%
CAPITAL PROJECT FUND						
Expenditures	4,295,499		4,295,499	3,551,442	744,057	20.951%
Revenues	3,801,800		3,801,800	3,104,577	697,223	22.458%
Fund Balance Application	-		-	-	-	0.000%
Fund's Net Levy Requirement	493,699	-	493,699	446,865	46,834	10.481%
CENTRAL EQUIPMENT AND FACILITY CAPITAL FUND						
Expenditures	552,404		552,404	490,500	61,904	12.621%
Revenues	-		-	-	-	0.000%
Fund Balance Application	-		-	15,500	(15,500)	-100.000%
Fund's Net Levy Requirement	552,404		552,404	475,000	77,404	16.296%
METRO RIDE FUND						
Expenditures	3,668,131		3,668,131	3,644,811	23,320	0.640%
Revenues	2,778,239		2,778,239	2,399,216	379,023	15.798%
Fund Balance Application	-		-	131,254	(131,254)	-100.000%
Fund's Net Levy Requirement	889,892		889,892	1,114,341	(224,449)	-20.142%
PARKING FUND						
Expenditures	727,759		727,759	1,608,858	(881,099)	-54.765%
Revenues	577,759		577,759	800,750	(222,991)	-27.848%
Fund Balance Noncash Depreciation	-		-	703,000	(703,000)	0.000%
Fund's Net Levy Requirement	150,000		150,000	105,108	44,892	42.710%
WAUSAU DOWNTOWN AIRPORT FUND						
Expenditures	443,874		443,874	458,191	(14,317)	-3.125%
Revenues	146,200		146,200	148,000	(1,800)	-1.216%
Fund Balance & Noncash Depreciation	152,000		152,000	185,191	(33,191)	-17.923%
Fund's Net Levy Requirement	145,674		145,674	125,000	20,674	16.539%
ANIMAL CONTROL						
Expenditures	229,074		229,074	223,690	5,384	2.407%
Revenues	164,090		164,090	166,050	(1,960)	-1.180%
Fund Balance Application	19,737		19,737	16,893	2,844	16.835%
Fund's Net Levy Requirement	45,247		45,247	40,747	4,500	11.044%
TOTAL LEVY BEFORE INCREMENT	**27,281,228**	-	**27,281,228**	**26,096,694**	**1,184,534**	4.539%
City's Share of TIF Increment	3,126,981	-	3,126,981	3,449,306	(322,325)	-9.345%
TOTAL LEVY	**$30,408,209**	-	**$30,408,209**	**$29,546,000**	$862,209	2.918%
Assessed Value *ESTIMATE**	**$3,143,548,200**		**$3,143,548,200**	**$2,817,661,200**	**$325,887,000**	**11.566%**
Tax Rate Per $1,000 of Assessed Value	**$9.67321**		**$9.6732120**	**$10.486002**	**($0.81279)**	**-7.751%**
Equalized Value	**$3,345,281,800**		**$3,345,281,800**	**$3,075,863,100**	**$269,418,700**	**8.759%**
Tax Rate Per $1,000 of Equalized Value	**$9.08988**		**$9.089880**	**$9.6057590**	**($0.515879)**	**-5.371%**

CITY OF WAUSAU

Organizational Chart

Citizens of Wausau (Electorate)

Common Council

Mayor

Assessor Office

- Administration
- Inspections Division

Community Development

- Administration
- Community Development
- Housing Division
- Business Development

Customer Service Department

- Administration
- Accounting Division
- Clerk/Customer Service Division

Fire Department

- Administration
- Inspections Division
- Operations Division

Human Resources Department

- Administration

City Attorneys Office

- Legal Staff

Parks Department

- Administration
- Forestry Division
- Maintenance and Development Division
- Recreation Division

Airport

- Contracted Airport Management
- Contracted Fixed Base Operator

Police Department

- Administration Bureau
- Investigations
- Patrol Operations

Public Works Department

- Administration
- Construction & Maintenance Division
- Engineering Division
- Parking Facility Division
- Planning Division
- GIS Division
- Water & Wastewater Divisions
- Inspections and Zoning Division

Metro Ride

- Administration
- Maintenance Division
- Operations Division

Municipal Court

- Administration

CITY OF WAUSAU
List of Principal Officials

ELECTED

Mayor ..... Katie Rosenberg

Municipal Judge ..... Mark Sauer

Common Council President ..... Becky McElhaney

Alderman District

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

APPOINTED

Finance Director / City Treasurer ..... Maryanne Groat

City Clerk ..... Leslie Kremer

City Attorney ..... Anne Jacobson

Police Chief ..... Ben Bliven

Fire Chief ..... Tracey Kujawa

City Assessor ..... Rick Rubow

Director of Administration-Public Works & Utilities ..... Eric Lindman

City Engineering Project Manager ..... Allen Wesolowski

Chief Inspector & Zoning Administrator ..... William Hebert

Community Development Director ..... Vacant

Parks Director ..... Jamie Polley

Airport Manager ..... John Chmiel

Transit Lines Manager ..... Greg Seubert

CCITC Director ..... Gerard Klein

2021 BUDGET OVERVIEW

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

GENERAL PROPERTY TAXES

The first thing that comes to people's mind when the subject of government budgets is discussed is taxes. For the City of Wausau property taxes is the largest and single most important revenue source available to fund city operations. Wisconsin law provides very few revenue options for cities. The City of Wausau direct legislation has limited any additional revenue options without approval by referendum. This means that residents pay for all services based upon the value of their property without regard to the consumption of service or a relationship to the cost of the service. A great example is refuse and recycling services. Many communities bill this service as an extra charge either on the utility bill or as a special charge on the tax bill. Community bills average about $150-$200 per household. In the City of Wausau, this cost is included in the tax rate and recovered through real estate resulting in taxpayers paying as little as $14.00 to as high as $800.00 per year for the identical service.

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

BUDGET YEAR	EQUALIZED VALUATION	% INCREASE	ASSESSED VALUATION	% INCREASE
2011	$2,681,223,200	-3.17%	$2,729,456,700	2.17%
2012	$2,652,252,200	-1.08%	$2,735,039,900	0.20%
2013	$2,554,319,700	-3.69%	$2,723,406,100	-0.43%
2014	$2,520,917,800	-1.31%	$2,738,200,500	0.54%
2015	$2,655,928,800	5.36%	$2,748,578,600	0.38%
2016	$2,633,849,300	-0.83%	$2,647,463,400	-3.68%
2017	$2,608,454,600	-0.96%	$2,696,195,000	1.84%
2018	$2,764,682,800	5.99%	$2,716,638,000	0.76%
2019	$2,896,505,400	4.77%	$2,712,932,900	-0.14%
2020	$3,075,863,100	6.19%	$2,817,661,200	3.86%
2021	$3,345,281,800	8.76%	***$3,143,548,200*** *	11.57%

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

**Assessed Valuation is an estimate*

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

The 2020 re-evaluation established values of all property effective 1/1/2020. Prior re-evaluations have been conducted in 2015, 2007, 2004, 1996, 1986 and 1974. The assessed value and equalized value of each parcel are reported on the tax bill. Manufacturing values are received from the state in November and as such the values reported for budget year 2021 represent estimates.

The 2020 valuation reflects the major growth and development in the City. The 8.76% growth in equalized values outpaced many communities in the state. The 2019 decline of assessed value was due to the elimination of certain personal property categories by the State of Wisconsin.

The Tax Levy is restricted by the State of Wisconsin levy limits, to the percentage of net new construction. The levy limit provides that the "unused" prior year levy capacity can be applied to the following year's budget if approved by three-quarters majority vote of the City Council. In addition, there are certain provisions within the law that allow a municipality to increase their levy for debt service. The levy limit applies to the levy prior to the computation of the tax increment. A historical analysis of the levy limit utilization, since its inception, is shown on the table to the right. The 2021 budget is the eighth year that the City increased the levy above the basic levy law limit. This was accomplished through the debt exemption. The total amendment over and above the basic levy limit increase is $1,614,710. The City is in a particularly difficult position due to the limited other revenue sources available.

	Allowable * Levy	Actual * Levy	Debt Service Exception	Under Utilized
2020 for 2021	$25,666,520	$27,281,228	$1,614,708	$0
2019 for 2020	$24,590,165	$26,096,694	$1,506,529	$0
2018 for 2019	$23,496,270	$24,865,156	$1,368,886	$0
2017 for 2018	$23,280,657	$24,462,366	$1,181,709	$0
2016 for 2017	$22,729,865	$23,879,534	$1,149,669	$0
2015 for 2016	$22,425,817	$22,927,098	$501,281	$0
2014 for 2015	$22,184,317	$22,312,375	$128,058	$0
2013 for 2014	$21,824,002	$21,824,002	$0	$0
2012 for 2013	$21,623,913	$21,517,379		$106,534
2011 for 2012	$21,590,872	$21,492,379		$98,493
2010 for 2011	$21,793,723	$21,462,314		$331,409
2009 for 2010	$21,158,955	$21,142,347		$16,608
2008 for 2009	$20,530,822	$20,500,585		$30,237

Year	General Property Tax Levy	Increase/(Decrease) from the Prior Year	
		Dollar	Percent
2011	$23,186,604	$383,525	1.68%
2012	$23,234,021	$47,417	0.20%
2013	$23,178,270	-$55,751	-0.24%
2014	$23,582,800	$404,530	1.75%
2015	$24,107,571	$524,771	2.23%
2016	$24,971,570	$863,999	3.58%
2017	$26,084,384	$1,112,814	4.46%
2018	$26,958,106	$873,722	3.35%
2019	$27,855,797	$897,691	3.33%
2020	$29,546,000	$1,690,203	6.07%
2021	$30,408,209	$862,209	2.92%

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. Since the State manufacturing values are not known at budget publication, an estimated assess valuation was used. The new revaluation is expected to decrease the assessed value $.81.

When evaluating the budget people frequently ask how much does one penny on the levy generate in taxes? The answer is about $32,000. 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		
	2021	2020	Change
Property Tax Levy	$ 30,408,209	$ 29,546,000	$ 862,209
Assessed Valuation*	$ 3,143,548,200	$ 2,817,661,200	$ 325,887,000
Tax Rate	$ 9.6732	$ 10.4860	$ (0.8128)

Estimate

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:

REVENUES	2020 Adopted Budget	2020 Modified Budget	2020 Estimated Actual	2021 Dept Budget Request	2021 Executive Budget
GENERAL PROPERTY TAXES	18,863,394	18,863,394	18,863,394	20,162,561	20,030,170
OTHER TAXES	208,584	208,584	217,500	198,500	198,500
INTERGOVERNMENTAL GRANTS & AID	8,914,469	8,914,469	9,512,728	9,036,941	9,158,707
LICENSES & PERMITS	806,057	806,057	924,970	772,037	772,037
FINES & FORFEITURES	380,030	380,030	281,000	306,030	306,030
PUBLIC CHARGES FOR SERVICES	2,295,760	2,295,760	2,128,903	2,386,936	2,386,936
INTERGOVT CHARGES FOR SERVICES	1,032,548	1,032,548	991,348	1,023,638	1,023,638
MISCELLANEOUS REVENUE	703,538	703,538	680,814	585,005	585,005
OTHER FINANCING SOURCES	1,876,355	1,876,355	1,861,355	1,861,355	1,861,355
	35,080,735	35,080,735	35,462,012	36,333,003	36,322,378

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 2021 budget expects a decline payment in lieu of taxes.

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

STATE AIDS						
Budget Year	Shared Revenues	Expenditure Restraint	Payment for Municipal Aids	Transportation Aids	Total	Increase/ (Decrease)
2009	$4,885,011	$1,067,034	$206,612	$2,102,742	$8,046,786	$128,550
2010	$4,678,334	$901,467	$195,625	$2,257,414	$8,032,840	**-$13,946**
2011	$4,676,319	$901,115	$195,735	$2,310,028	$8,083,197	**$50,357**
2012	$4,011,312	$853,965	$187,021	$2,079,025	$7,131,323	**-$951,874**
2013	$4,012,736	$792,434	$198,326	$2,101,898	$7,105,394	**-$25,929**
2014	$4,011,628	$755,879	$195,507	$2,125,430	$7,088,444	**-$16,950**
2015	$4,013,090	$764,764	$184,010	$2,286,007	$7,247,871	**$159,427**
2016	$4,017,837	$734,231	$185,466	$2,204,606	$7,142,140	**-$105,731**
2017	$4,015,411	$817,119	$176,871	$2,195,599	$7,205,000	$62,860
2018	$4,015,993	$871,260	$146,389	$2,440,419	$7,474,061	$269,061
2019	$4,016,106	$853,021	$148,232	$2,725,725	$7,743,084	$269,023
2020	$4,051,337	$874,574	$161,404	$2,984,793	$8,072,108	$329,024
2021	$4,047,850	$907,126	*$161,404* *	$3,061,498	$8,177,878	$105,770

* *Estimate*

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

In the past years the state eliminated personal property tax on computers and commercial machinery and tools. The state provides government entities a payment in lieu of tax to compensate for this loss property tax revenue. These payments are frozen which results in another stagnant revenue source that does not grow and offset the pressures of annual inflation. The 2021 General Fund budget includes $577,452 for computer aid and personal property aid. The TID districts also receive these state aids.

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

	2020 Budget	2021 Budget
GENERAL GOVERNMENT	91,830	88,630
PUBLIC SAFETY	1,744,170	1,837,746
STREETS & RELATED FACILITIES	139,950	140,200
PARK AND RECREATION	319,810	320,360
	2,295,760	2,386,936

License and Permit income is generated by a number of departments including Customer Service, Inspections Police and Fire. Charges are either established by the State of Wisconsin or locally by the city. Rates set by the city are reviewed annually. Inspections permit revenues are showing significant growth. This category is budgeted conservatively since growth is difficult to predict. License revenue is projected to be down in 2021 due to the continuing impact of COVID on area businesses.

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 2021 budget reflects a continuing trend.

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

Miscellaneous revenues include interest income, donations, building rents and ground leases. This revenue category is expected to decrease $118,000 due to declining interest rates.

Other Financing Sources include transfers from other funds. The 2021 budget reflects transfers from the Room Tax Fund of $146,355, the Water Utility of $1,190,000 the Sewer Utility of $450,000 and the Motor Pool Fund of $75,000. The water utility transfer represents the tax equivalent fee calculated in compliance with the PSC.

GENERAL FUND EXPENDITURES

The General Fund expenditure budget increased $1,187,101 or 3.38%.

	2020 Adopted Budget	2020 Modified Budget	2020 Estimated Actual	2021 Dept Budget Request	2021 Executive Budget
COMMON COUNCIL	93,336	93,336	89,000	90,004	90,004
MAYOR	198,304	198,304	182,123	178,412	178,412
CUSTOMER SERVICE	1,352,594	1,426,767	1,354,496	1,346,191	1,346,191
CCITC	800,586	800,586	742,426	961,074	886,694
REFUSE COLLECTION	919,000	929,000	929,000	945,000	945,000
ASSESSMENT DEPARTMENT	513,902	513,902	487,540	505,781	505,781
CITY ATTORNEY	620,171	620,171	604,394	614,367	614,367
HUMAN RESOURCES	386,975	386,975	373,114	391,890	391,890
MUNICIPAL COURT	151,106	151,106	142,678	155,189	152,989
UNCLASSIFIED	181,000	238,353	302,500	132,500	141,500
POLICE DEPARTMENT	10,050,380	10,162,380	9,776,076	10,482,247	10,482,247
FIRE DEPARTMENT	7,582,957	7,587,957	7,557,570	8,069,375	8,069,375
DEPARTMENT OF PUBLIC WORKS	9,210,796	9,210,796	9,155,479	9,432,605	9,409,245
PARKS DEPARTMENT	3,074,171	3,074,171	2,518,982	3,161,683	3,108,683
TOTAL EXPENDITURES	35,135,277	35,393,803	34,215,379	36,466,320	36,322,378

The 2021 budget represents a cost to continue plan with very few additions. A summary of changes follow:

Step increases based upon the salary study.
Health insurance increase of 5.5%
Retirement rate increases pursuant to the WRS notification.
Increase in CCITC for cybersecurity prevention and detection.
Increase in hot mix to improve street patching efforts.
The new school crossing guard contract.
Park seasonal staff costs increased due to tight employment market and staff demands.
Continued Emerald Ash Borer treatment expenses and tree replacements
Collaborative emergency government planning with Marathon County $10,000.

GENERAL FUND BALANCE

A history of the General Fund unassigned fund balance is presented to the below. The GFOA recommends reserves of 16.67% of expenses which is reiterated in the city's fund balance policy. Based upon the information submitted by departments we expect a $600,000 profit in 2020. Of course this can change dramatically if November and December deliver extraordinary winter events.

	Unassigend General Fund Balance	Total General Fund Budget Expenses	Percent of Budget
2010	5,545,637	30,898,445	17.95%
2011	5,715,907	31,512,034	18.14%
2012	6,835,651	30,591,868	22.34%
2013	5,837,182	30,893,266	18.89%
2014	**4,362,313**	**31,375,352**	**13.90%**
2015	5,032,077	30,933,390	16.27%
2016	5,788,763	32,193,988	17.98%
2017	6,566,389	32,384,515	20.28%
2018	8,185,464	33,634,463	24.34%
2019	9,364,682	34,550,000	27.10%
2020	**9,964,682**	**35,135,277**	**28.36%**

SPECIAL REVENUE FUNDS

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

FUND	EXPENDITURES	REVENUES	2021 GENERAL PROPERTY TAX LEVY
Community Development Funds	$1,593,015	$1,363,295	$264,232
Economic Development Fund	5,000	5,714	
Environmental Clean Up Fund	145,823	87,000	
Hazardous Materials Contract Fund	56,800	81,000	
Housing Stock Improvement Fund	25,000	25,000	
Room Tax Fund	444,133	510,000	
Public Access Fund	69,943	69,943	
Recycling Fund	759,710	147,800	586,910
EMS Grant Fund	10,500	10,500	
400 Block Riverlife Fund	103,000	68,755	
Total	$3,212,924	$2,369,007	$851,142

- Recycling Fund includes the 2% inflationary increase in the contract. In addition, the budget was modified to reflect historical spending on leaf pick up and yard waste site.
- Room Tax budget contains an allocation to the General Fund of $146,355, the 400 Block/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 position.
- The Housing Stock Improvement Fund anticipates new loans of $25,000 equal to the loan repayments.
- The Environmental Clean Up Fund will fund the City's continued superfund 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 financed by user charges.

New debt issues are expected in 2021:

- 2021 Capital Plan $ 2,692,000
- TID #12 $ 350,000

$ 3,042,000

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

SUMMARY OF DEBT CHANGES

	General Obligation Bonds	General Obligation Notes	Wisconsin State Trust Fund Loans	Other Debt	Total City General Obligation Debt
BALANCE 12/31/2019	**$ 31,270,000**	**$ 37,989,779**	**-**	**$ 14,610,000**	**$ 83,869,779**
2020 Projected Additions:					
Water and Sewer Projects** Authorized					**$ -**
Fire Station Furniture/Equipment/Contingency		420,000			420,000
Evidence Storage Building Paving Project		32,000			32,000
Capital Improvement Plan		2,549,959			2,549,959
TID #3		1,163,041			1,163,041
TID #6			2,986,000		2,986,000
TID #8		910,000			910,000
TID #12		315,000			315,000
Taxable GO Refunding Bonds	6,625,000			(6,600,000)	25,000
2020 Retirements	(2,710,000)	(7,770,000)			(10,480,000)
BALANCE 12/31/2020	**$ 35,185,000**	**$ 35,609,779**	**$ 2,986,000**	**$ 8,010,000**	**$ 81,790,779**
2021 Budget additions:					
Capital Improvement Plan	$ 2,692,000				2,692,000
TID #12	350,000				350,000
2021 Retirements	(2,170,000)	(7,290,000)	(577,949)		(10,037,949)
BUDGET BALANCE 12/31/2021	**$ 36,057,000**	**$ 28,319,779**	**$ 2,408,051**	**$ 8,010,000**	**$ 74,794,830**

	December 31, 2017	December 31, 2018	December 31, 2019	December 31, 2020	December 31, 2021
Equalized Valuation	$ 2,764,682,800	$ 2,896,505,400	$ 3,075,863,100	$ 3,345,281,800	$ 3,412,187,436 *
	5%	5%	5%	5%	5%
Total Allowable Debt	$130,422,730	$138,234,140	$153,793,155	$167,264,090	$170,609,372
Outstanding Debt	$ 84,424,305	$ 81,137,933	$ 83,869,779	$ 81,790,779	$ 74,794,830
Legal Debt Margin	$55,343,126	$60,409,835	$69,923,376	$85,473,311	$95,814,542
Debt Utilized	57.57%	56.30%	54.53%	48.90%	43.84%

**2021 IS AN ESTIMATE*

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

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

CAPITAL PROJECTS

Resources for capital improvements and replacement are scarce. The City has shifted property tax revenues that supported the capital plan each time the state has dramatically cut programs such as Shared Revenues. This has resulted in the deferral of reconstruction of streets and maintenance of facilities. A summary of 2021 projects follows:

PROJECT DESCRIPTION	DEPT	Project Costs
Infrastructure		
Street Improvements	DPW	1,375,000
Asphalt Overlay	DPW	275,000
Sidewalk Projects	DPW	235,000
Storm Sewer	DPW	435,000
LED Lighting Retrofit	DPW	75,000
Other Capital Improvements	DPW	372,000
Total Infrastructure		$ 2,767,000
Facilities		
Fire Station Improvements	Fire	$ 50,930
Safety Building Boiler	Police	45,000
Airport Crack Sealing	Airport	157,500
Design/Eng Terminal Upgrades	DPW	75,000
Total Facilities		$ 328,430
Equipment and Technology		
Fare Collection System	Transit	$ 592,375
Operations Hoist	Parks	16,000
GIS Ortho_Imagery and LiDAR	GIS	60,975
Alerting System Upgrade	Fire	146,084
Financial HR ERP Software Replacement	Fire	167,000
Total Equipment		$ 982,434
Rolling Stock		
Service Truck Replacement	Transit	$ 44,175
Park Rolling Stock	Parks	173,460
Total Rolling Stock		$ 217,635
TOTAL CAPITAL COSTS		$ 4,295,499

The City also maintains a Central Capital Purchasing Fund to finance the replacement of a variety of equipment and small facility improvements. The City's investment in this new fund has increased annually to provide the funding necessary to replace obsolete equipment such as computers, public safety radios. This is the budget that the police department funds their body cameras. The 2021 budget increased $61,904 with an increase in police equipment of .$41,904 and establishing a budget of $20,000 for transportation.

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

TAX INCREMENT DISTRICT FUNDS

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

A summary of the 2021 project activity and financial condition follows:

FUND	Fund Balance 12/31/2019	Projected Fund Balance 1/1/2021	Increment	Other Revenue	Debt Proceeds	Debt Retirement	Other Project Costs	Projected Fund Balance 12/31/2021
TID 3	$ (618,929)	$ (1,960,737)	$ 2,600,107	$ 736,475	$ -	$ 2,680,994	$ 125,150	$ (1,430,299)
TID 6	716,719	(751,229)	2,884,000	182,757	-	3,203,445	4,800	(892,717)
TID 7	(1,468,947)	(1,928,381)	1,045,000	32,737	-	67,450	272,266	(1,190,360)
TID 8	1,707,063	660,595	233,590	255,550	-	750,874	890,000	(491,139)
TID 9	(167,025)	(207,763)	25,000	3,553	-	64,125	3,150	(246,485)
TID 10	(132,247)	50,254	287,000	68,599	-	141,410	282,150	(17,707)
TID 11	4,159,943	(563,948)	1,560,000	-	-	336,173	892,975	(233,096)
TID 12	(795,237)	(947,359)	-	40,000	350,000	174,540	365,650	(1,097,549)
Total	$ 3,401,340	$ (5,648,568)	$ 8,634,697	$ 1,319,671	$ 350,000	$ 7,419,011	$ 2,836,141	$ (5,599,352)

A list of capital projects within the districts includes:

- TID 3 – Barker Stewart Island Improvements $30,000 and sidewalk improvements $10,000
- TID 10- Stewart Avenue Street Design $272,000
- TID 11 – Campus Trail Design

A list of developer payments included within the budget is:

- TID 3 – Riverlife $50,000
- TID 7 – 2800 Stewart Avenue LLC incentives $264,116
- TID 8 – Schierl Redevelopment $45,000
- TID 8 – Lokre Grant $450,000
- TID 8 – 1401 Elm Street $45,000
- TID 8 – Wausau Opportunity Zone Inc. $335,000
- TID 11 – Great Lakes Cheese $785,000
- TID 12 – Macndon Properties $7,500
- TID 12 – Barrel House Loan $350,000

Valuation growth within the districts is as follows:

- TID 3 - 1.35%
- TID 6 – 7.01%
- TID 7 – 2.14%
- TID 8 – (3.09%)
- TID 9 – 2.71%
- TID 10 – 3.52%
- TID 11 – 3.56%
- TID 12 – .22%

The City closed TID 5 in 2020. This reduced the required levy for all government units by $906,709 and the City specifically by $329,989. The TID 6 and 7 also have closure dates in the near term:

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

FUND	EXPENDITURES	REVENUES	2021 GENERAL PROPERTY TAX LEVY
Motor Pool Fund	$ 6,041,393	$ 3,975,000	$ -
Liability Insurance Fund	936,135	938,200	-
Employee Benefits Fund	6,014,739	6,016,372	-
Total	$ 11,631,169	$ 10,594,393	$ -

Internal Service Funds accumulate costs and provide services to internal departments and are not designed to generate profits. The motor pool fund not only maintains rolling stock but finances future rolling stock replacements. Below is a summary of the 2021 budgets:

ENTERPRISE FUNDS

The Airport Fund, Metro Ride, Animal Control Fund all continue to rely on property taxes. The 2021 levy for the MetroRide fund reflects Cares funding and provided a reduction of $224,449 in the levy requirement. Historically the City has not funded the entire levy demanded by the MetroRide budget because of the conservative nature of the fuel and maintenance predictions. It is beneficial for the City to budget conservatively as State and Federal Aids are capped at the budget. In addition, if the City experiences underutilization of expenses the City will receive a higher % of aids to expense. The Parking Fund needs to be monitored as revenues continue to decline due to the Mall struggles. The Parking Fund reflects energy savings in the ramps with the switch to LED lighting. Staff intend to scrutinize all operations and spending related to parking to provide future financial relief.

FUND	EXPENDITURES	REVENUES	2021 GENERAL PROPERTY TAX LEVY	2020 GENERAL PROPERTY TAX LEVY	CHANGE
Water Utility Fund	$ 6,109,736	$ 6,881,600	$ -	$ -	$ -
Wastewater Utility Fund	5,544,416	6,338,960	-	-	-
MetroRide Fund	3,668,131	2,778,239	889,892	1,114,341	(224,449)
Parking Fund	727,759	577,759	150,000	105,108	44,892
Municipal Airport Fund	443,874	146,200	145,674	125,000	20,674
Animal Control Fund	229,074	173,210	45,247	40,747	4,500
Total	$ 16,722,989	$ 16,895,968	$ 1,230,813	$ 754,011	(154,383)

THE BUDGET PROCESS

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

The operating budget process begins when the Finance Director provides budget predictions along with pending financial issues to the Mayor. These issues along with the Mayoral goals and objectives serve to formulate the budget directives and salary projections received by departments. Based upon this information each department creates an expenditure and revenue budget. The operating budget, the capital budget and any proposals for enhancements to services, staffing adjustments and other budget modifications to meet tax levy and tax rate objectives are submitted to the Finance Committee. The Finance Committee conducts several budget meetings where they review the budget and make recommendations to the Common Council for adoption. A public hearing is held to obtain taxpayer input.

A number of means are used to project the ensuing year's budget including historical trends, projections of the ensuing activity, evaluation of contractual obligations. In addition, the finance department assists departments by projecting the personnel budgets by incorporating union contract obligations, fringe benefit rates and obligations. **The capital budget** consists of two major components: infrastructure and other significant capital projects. The city defines a significant capital project as any project in excess of $25,000. These projects are developed by city departments and submitted to the newly created CIP Committee for prioritization. The Capital Improvements and Street Maintenance Committee (CISM) along with engineering staff reviews and recommends infrastructure projects. Revenues and other financial resources are reviewed to determine the available level of funding and the overall capital projects budget is formulated. This budget is incorporated into the operating budget prior to presentation to the Finance Committee.

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

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

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

COVID 19 pandemic has dramatically altered our way of life. The City experienced higher costs related to staffing and cleaning and decreases in several revenue categories in 2020. The 2021 budget anticipates a continued negative impact to these same revenues including room tax, parking and licensing fees. The State of Wisconsin 2021 aid estimates published in October showed no decline in revenues for the City. These revenues are determined by the State's biennial budget which will expire June 30, 2021. As a proactive measure we asked departments to develop COVID contingency budget reduction plans. We intend to use these plans to develop an overall COVID budget reduction strategy to cope with any dramatic declines in revenues experienced in 2021 or revealed for 2022.

REVENUE FORECAST METHODOLOGY

ALL FUNDS AND REVENUE SOURCES	FORECAST METHODOLOGY
TAXES	
Room Tax	Based upon historical trend analysis
Special Assessment Income	Based upon proposed projects, existing repayment agreements and historical payment trends
Tax Increment	Based upon equalized value and expected tax rates of other taxing jurisdictions
Payment in Lieu of Taxes	Based upon existing agreements and formulas and historical trend analysis
Interest and Penalty on Taxes	Based upon historical trend analysis and economic conditions
INTERGOVERNMENTAL GRANTS AND AIDS	
Grant Income or State Aids	Based upon notification from the granting agency, grant agreements or historical expenditure trends and established grant reimbursement rates
LICENSES AND PERMITS	
Permits and licenses	Based upon ensuing years fee structure, and permitting requirements and historical trend analysis
Franchise Fees	Based upon historical trend analysis
FINES, FORFEITURES AND PENALTIES	Based upon historical trend analysis
PUBLIC CHARGES FOR SERVICES	Based upon the ensuing years rates for service and historical trend analysis on services provided/utilized and existing service agreements
INTERGOVERNMENTAL CHARGES FOR SERVICES	
Internal service funds - Insurance	Based upon projected participation, pseudo rates established by insurance consultants or allocation rates established
Internal service fund - Motor Pool	Based upon historical trend analysis of vehicle usage and the ensuing year rates
General Fund	Based upon contracts in place, cost allocation plans and historical trend analysis
COMMERICAL	
Interest on Investments	Based upon estimated funds available for investment and expected interest rate earned
Interest on special assessments	Based upon existing payment agreements and historical payment trends
Loan Repayments	Based upon agreement terms and historical trend analysis
Other Interest	Based upon existing agreement and historical payment trends
MISCELLANEOUS REVENUES	
Rental Income	Based upon lease agreements
Sale of property	Based upon historical trend analysis
OTHER FINANCING SOURCES	
Transfers In	Based upon agreements, formulas and historical trend analysis
Debt Proceeds	Based upon capital plans less other revenue sources and reserves expected to be applied to the project
Appropriated Reserves	Based upon funds in reserves available to meet future operating or capital costs

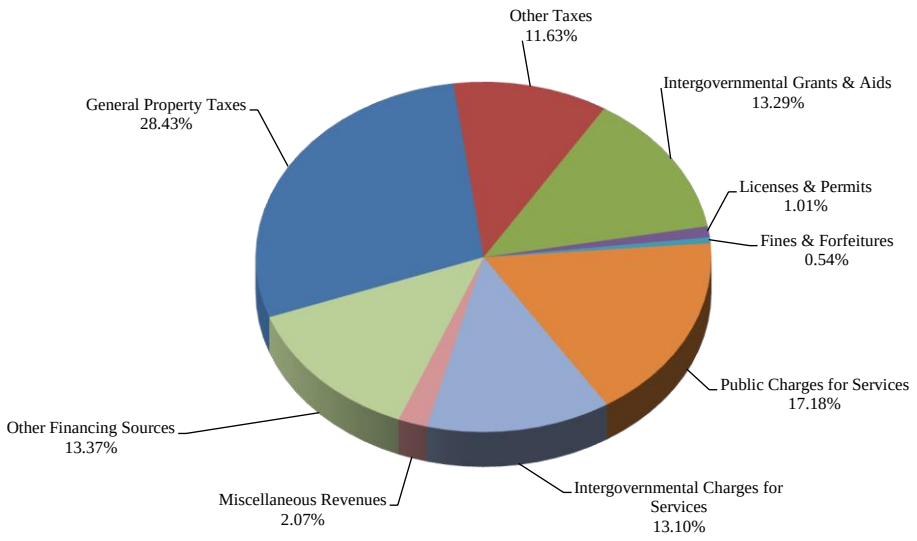
CITY OF WAUSAU
2021 BUDGET
Operational/Fund Structure Matrix

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

CONSOLIDATED EXPENDITURES AND REVENUE BY CATEGORY
2021 BUDGET

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUND	CAPITAL PROJECTS FUNDS	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	TOTAL
PERSONAL SERVICE	$ 25,757,459	$ 1,457,088	$ -	$ -	$ 5,940,877	$ 874,603	$ 34,241,904
CONTRACTUAL SERVICES	7,950,590	1,065,445	-	61,700	3,496,631	537,700	13,112,066
SUPPLIES & EXPENSE	1,391,851	129,305	-	30,000	2,025,135	1,278,691	4,854,982
BUILDING MATERIALS	857,873	100	-	-	627,810	-	1,485,783
FIXED CHARGES	334,606	10,500	-	-	2,591,637	6,829,974	9,766,717
DEBT SERVICE	-	-	11,838,034	-	372,500	-	12,210,534
GRANTS,CONTRIBUTIONS & OTHER	30,000	232,976	-	2,331,616	3,400	-	2,597,992
CAPITAL OUTLAY	-	17,000	-	5,209,903	-	3,391,299	8,618,202
OTHER FINANCING USES	-	300,510	-	7,709,036	1,665,000	80,000	9,754,546
CONTINGENCY	-	-	-	-	-	-	-
TOTAL	36,322,378	3,212,924	11,838,034	15,342,255	16,722,990	12,992,267	96,642,726
GENERAL PROPERTY TAXES	$ 20,030,170	$ 851,142	$ 4,123,000	$ 1,046,103	$ 1,230,813	$ -	$ 27,281,228
OTHER TAXES	198,500	510,000	-	9,855,851	-	-	10,564,351
INTERGOVERNMENTAL GRANTS & AID	9,158,707	261,950	-	857,800	2,478,799	-	13,057,256
LICENSES & PERMITS	772,037	63,233	-	-	130,970	-	966,240
FINES & FORFEITURES	306,030	-	-	-	213,959	-	519,989
PUBLIC CHARGES FOR SERVICES	2,386,936	16,000	-	253,974	13,779,052	56,262	16,492,224
INTERGOVT CHARGES FOR SERVICES	1,023,638	753,218	-	-	47,488	10,752,310	12,576,654
MISCELLANEOUS REVENUE	585,005	635,351	3,000	148,299	195,700	121,000	1,688,355
OTHER FINANCING SOURCES	1,861,355	129,255	7,744,965	3,042,000	50,000	-	12,827,575
TOTAL	$ 36,322,378	$ 3,220,149	$ 11,870,965	$ 15,204,027	$ 18,126,781	$ 10,929,572	$ 95,973,872

CITY OF WAUSAU
2021 REVENUES BY CATEGORY
ALL FUNDS

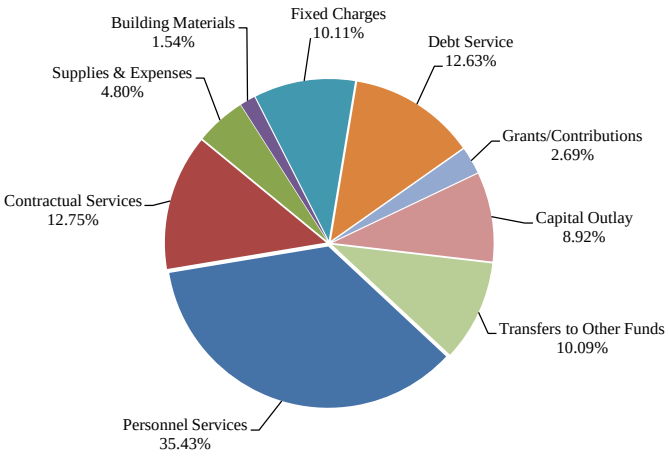


	2021 BUDGET	2020 BUDGET
General Property Taxes	$ 27,281,228	$ 26,096,694
Other Taxes	10,564,351	11,635,482
Intergovernmental Grants & Aids	12,757,256	12,909,902
Licenses & Permits	966,240	984,907
Fines & Forfeitures	519,989	622,230
Public Charges for Services	16,492,224	16,192,859
Intergovernmental Charges for Services	12,576,654	12,084,681
Miscellaneous Revenues	1,988,355	2,106,854
Other Financing Sources	12,827,575	18,048,984
Total Revenues	$ 95,973,872	$ 100,682,594

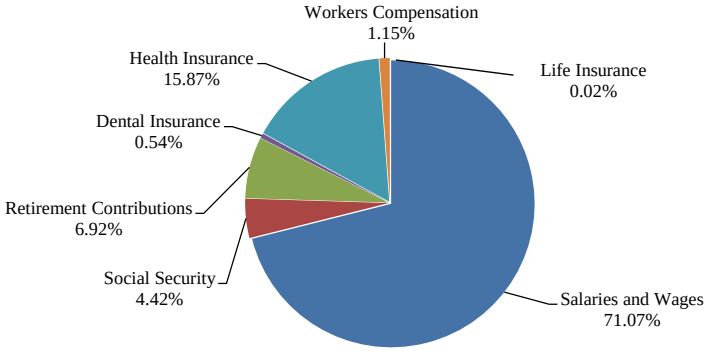
CITY OF WAUSAU 2021 BUDGET
COMBINED STATEMENT OF EXPENDITURES - BY ACTIVITY (ALL FUNDS)

	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2020 MODIFIED BUDGET	2020 ESTIMATED ACTUAL	2021 BUDGET REQUEST	2021 EXECUTIVE BUDGET	BUDGET INCREASE (DECREASE)	BUDGET PERCENT INC/(DECREASE
GENERAL GOVERNMENT									
Council	87,254	85,063	93,336	93,336	89,000	90,004	90,004	$ (3,333)	-3.57%
Mayor	206,576	190,005	198,304	198,304	182,123	178,412	178,412	(19,892)	-10.03%
Customer Service	1,367,922	1,205,892	1,352,594	1,426,767	1,354,496	1,346,191	1,346,191	(6,402)	-0.47%
City County Information Technology	697,327	749,028	800,586	800,586	742,426	961,074	886,694	86,108	10.76%
Property Assessment	425,151	467,414	513,902	513,902	487,540	505,781	505,781	(8,121)	-0.88%
Legal Affairs	508,113	517,307	620,171	620,171	604,394	614,367	614,367	(5,804)	-1.13%
Human Resources	380,073	340,686	386,975	386,975	373,114	391,890	391,890	4,915	0.79%
Municipal Court	145,935	120,516	151,106	151,106	142,678	155,189	152,989	1,884	0.49%
Public Access Fund	70,123	68,915	75,004	78,560	90,095	69,943	69,943	(5,061)	-6.75%
Liability Insurance Fund	867,284	897,642	950,317	963,903	820,063	936,135	936,135	(14,182)	-1.49%
Employee Benefits Fund	5,022,662	5,780,610	6,060,571	6,060,571	5,668,937	6,014,739	6,014,739	(45,832)	-0.76%
Unclassified	553,057	834,621	181,000	238,353	302,500	142,500	141,500	(39,500)	-21.82%
Total General Government	10,331,477	11,257,701	11,383,865	11,532,533	10,857,367	11,406,226	11,328,646	(55,219)	-0.49%
PUBLIC SAFETY									
Police Department	9,392,796	9,723,735	10,050,380	10,162,380	9,776,076	10,482,247	10,482,247	431,867	4.30%
Fire Department	6,937,376	7,338,012	7,582,957	7,587,957	7,557,570	8,069,375	8,069,375	486,418	6.41%
Hazardous Materials Contract Fund	123,332	61,102	77,300	77,300	53,400	56,800	56,800	(20,500)	-26.52%
Animal Control Fund	217,107	223,094	234,690	234,690	223,433	229,074	229,074	(5,616)	-2.39%
VOCA Grant Fund	377,090	392,134	300,000	300,000	206,132	211,877	211,877	(88,123)	-29.37%
EMS Grant Fund	1,300	9,451	10,000	10,000	9,300	10,500	10,500	500	5.00%
Total Public Safety	17,049,000	17,747,527	18,255,326	18,372,326	17,825,911	19,059,873	19,059,873	804,547	4.41%
TRANSPORTATION									
Airport Fund	433,827	466,809	458,191	458,191	443,710	443,874	443,874	(14,316)	-3.12%
Public Works	9,312,986	10,119,274	9,210,796	9,210,796	9,155,479	9,432,605	9,409,245	198,449	2.15%
Metro Ride	3,770,269	3,692,416	3,644,811	3,644,811	3,213,040	3,668,131	3,668,131	23,320	0.64%
Motor Pool Fund	3,209,309	3,892,560	4,620,281	5,360,127	5,530,462	6,941,394	6,041,393	1,421,113	30.76%
Parking Fund	1,951,390	1,882,188	1,538,858	1,538,858	1,508,194	1,843,083	727,759	(811,098)	-52.71%
Total Transportation	18,677,781	20,053,248	19,472,937	20,212,783	19,850,884	22,329,088	20,290,403	817,466	4.20%
SANITATION, HEALTH & WELFARE									
Refuse Collection	895,448	905,302	919,000	929,000	929,000	945,000	945,000	26,000	2.83%
Recycling Program	662,911	775,976	711,607	711,607	789,135	759,710	759,710	48,103	6.76%
Water Utility	5,363,680	5,631,207	6,072,097	6,072,097	6,048,382	6,109,736	6,109,736	37,638	0.69%
Waste Water Utility	5,155,352	5,663,763	5,418,952	5,418,952	5,205,520	5,544,416	5,544,416	125,464	2.32%
Enviornmental Clean Up Fund	113,676	154,781	154,363	154,363	245,823	145,823	145,823	(8,540)	-5.53%
Total Sanitation, Health & Welfare	12,191,068	13,131,029	13,276,019	13,286,019	13,217,860	13,504,685	13,504,685	228,666	1.72%
ECONOMIC/COMMUNITY DEVELOPMENT									
TID Number Three Fund	7,728,615	7,840,961	7,124,644	7,576,306	7,608,932	2,806,144	2,806,144	(4,318,500)	-60.61%
TID Number Five Fund	1,300,687	1,119,729	1,221,383	1,221,383	1,227,508	0	0	(1,221,383)	-100.00%
TID Number Six Fund	4,690,086	10,096,383	5,756,872	6,660,883	5,947,885	3,208,245	3,208,245	(2,548,627)	-44.27%
TID Number Seven Fund	509,738	571,538	644,500	1,316,500	1,510,384	339,716	339,716	(304,784)	-47.29%
TID Number Eight Fund	294,176	1,781,530	936,882	3,501,882	3,363,215	1,640,874	1,640,874	703,992	75.14%
TID Number Nine Fund	74,779	73,590	68,670	68,670	67,670	66,275	66,275	(2,395)	-3.49%
TID Number Ten Fund	109,994	145,481	141,923	141,923	141,923	423,560	423,560	281,637	198.44%
TID Number Eleven Fund	3,337,051	4,744,235	1,229,148	1,459,148	1,022,362	1,469,348	1,469,348	240,200	19.54%
TID Number Twelve Fund	144,489	4,811,404	800,705	1,159,705	508,727	540,190	540,190	(260,515)	-32.54%
Community Development Fund	2,645,432	2,901,747	1,394,670	1,394,670	2,163,639	1,593,015	1,593,015	198,345	14.22%
Economic Development Fund	30,000	38,331	5,000	5,000	0	5,000	5,000	-	0.00%
Housing Stock Improvement Fund	198,009	125,827	27,500	27,500	125,000	25,000	25,000	(2,500)	-9.09%
400 Block/Riverlife Fund	30,010	40,269	50,000	50,000	28,800	71,000	103,000	53,000	106.00%
Room Tax Fund	929,911	925,397	770,773	770,773	435,571	444,133	444,133	(326,640)	-42.38%
Total Economic/Community Development	22,022,974	35,216,421	20,172,669	25,354,342	24,151,615	12,632,500	12,664,500	(7,508,170)	-37.22%
PARKS AND RECREATION	2,724,450	2,750,810	3,074,171	3,074,171	2,518,982	3,161,683	3,108,683	34,512	1.12%
DEBT SERVICE FUND	10,508,438	11,615,250	12,457,795	12,457,795	12,457,795	11,838,034	11,838,034	(619,762)	-4.97%
CAPITAL PROJECTS FUNDS									
Capital Projects Fund	3,245,633	9,920,974	3,551,442	5,889,022	3,831,442	5,996,550	4,295,499	744,057	20.95%
Central Capital Purchasing Fund	258,498	370,311	490,500	660,617	532,404	552,404	552,404	61,904	12.62%
CAPITAL PROJECTS FUNDS	3,504,132	10,291,284	4,041,942	6,549,639	4,363,846	6,548,954	4,847,903	805,961	19.94%
TOTAL EXPENDITURES	**$97,009,321**	**$122,063,271**	**$102,134,725**	**$110,839,608**	**$105,244,260**	**$100,481,042**	**$96,642,726**	**-$5,491,999**	-5.38%

CITY OF WAUSAU
2021 BUDGET BY EXPENDITURE CATEGORY- ALL FUNDS

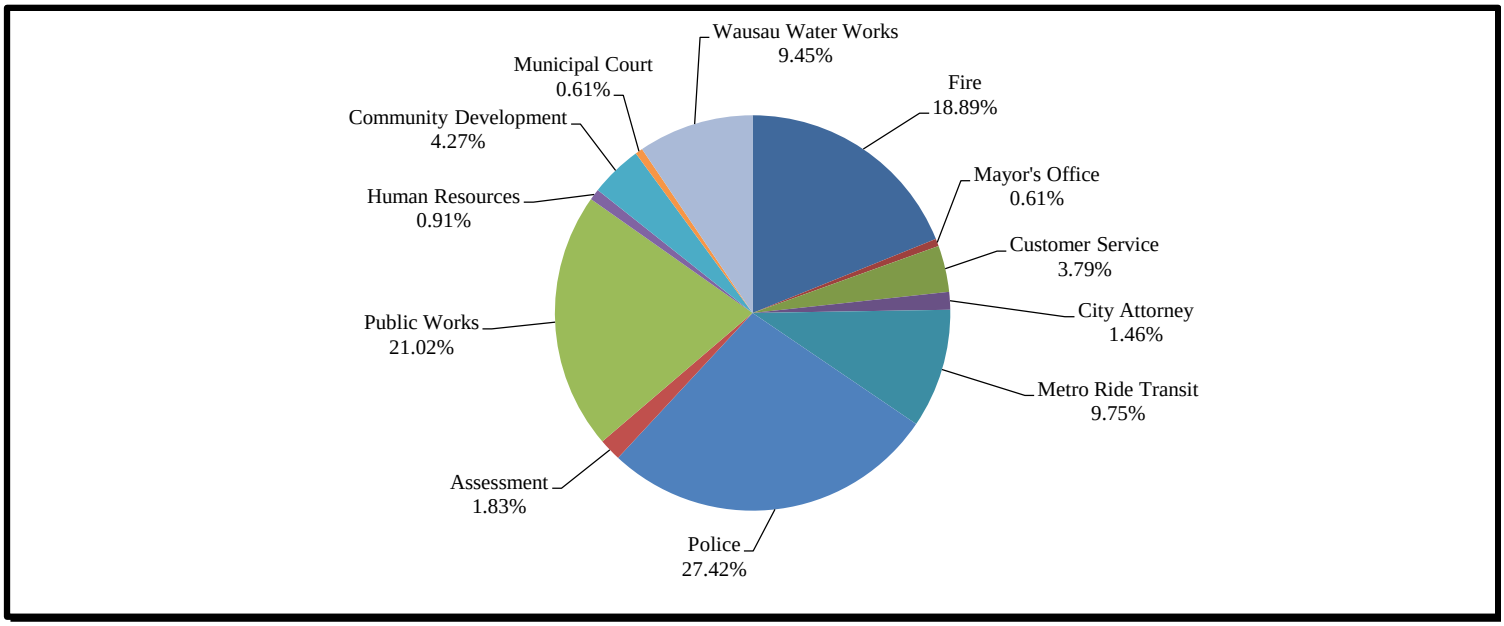


BUDGET BY EXPENDITURE CATEGORY (ALL FUNDS)	2021 BUDGET	2020 BUDGET
Personnel Services	$ 34,241,904	$ 33,039,980
Contractual Services	13,112,066	12,989,635
Supplies & Expenses	4,854,982	4,902,257
Building Materials	1,485,783	1,461,683
Fixed Charges	9,766,717	10,471,956
Debt Service	12,210,534	12,830,295
Grants/Contributions	2,597,992	2,129,158
Capital Outlay	8,618,202	13,414,710
Transfers to Other Funds	9,754,546	10,869,051
Contingency	-	26,000
TOTAL	$96,642,726	$102,134,725



PERSONNEL COST ANALYSIS (ALL FUNDS)	2021 BUDGET	2020 BUDGET
Salaries and Wages	24,336,235	23,668,516
Social Security	1,515,174	1,557,679
Retirement Contributions	2,369,116	2,212,178
Dental Insurance	183,390	181,047
Health Insurance	5,433,048	4,995,854
Workers Compensation	395,262	408,519
Life Insurance	6,902	6,638
Other	2,777	9,549
TOTAL	34,241,904	33,039,980

CITY OF WAUSAU
2021 BUDGET
PERSONNEL SUMMARY



	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Mayor's Office	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.50	2.50	3.00	2.50
Customer Service	12.45	11.84	11.84	11.84	11.84	11.84	11.84	11.46	11.46	11.46	11.20
Assessment	6.00	6.00	6.00	6.00	7.00	7.00	7.00	7.00	6.50	6.50	6.50
Human Resources	3.00	3.00	3.00	3.00	3.00	3.00	3.00	2.50	2.50	3.00	2.00
City Attorney	4.75	4.75	4.75	3.75	3.75	3.75	3.75	3.75	3.75	3.25	3.25
Municipal Court	2.00	2.00	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Inspections/Electrical	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.00
Police	90.00	89.80	89.00	87.00	84.00	84.00	84.00	81.00	79.00	76.50	75.50
Fire	62.00	62.00	62.00	61.00	60.00	60.00	60.00	60.00	60.00	60.00	60.00
Public Works	69.00	69.00	68.50	68.50	68.50	68.50	69.50	70.00	67.50	67.50	67.00
Community Development	14.00	14.00	14.00	14.00	13.75	13.75	12.75	12.75	12.00	12.00	11.75
Metro Ride	32.00	31.00	31.00	31.00	31.50	31.50	31.50	31.50	31.50	30.50	33.00
Wausau Water Works	31.00	29.50	29.50	28.50	27.50	27.50	26.50	26.50	26.50	26.50	26.50
Grand Total	328.2	324.89	323.09	318.09	314.34	314.34	313.34	310.46	304.71	301.71	306.70

CITY OF WAUSAU
2021 BUDGET
SUMMARY OF PROPERTY TAXES BY FUND

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
GENERAL FUND	15,546,035	15,570,606	15,843,883	16,200,627	16,749,259	17,579,529	17,863,207	18,232,895	18,863,394	20,030,170
SPECIAL REVENUE FUNDS:										
Community Development	-	-	50,000	48,500	156,375	191,375	210,187	215,085	239,232	264,232
Recycling Fund	522,629	473,462	497,750	517,275	462,165	487,763	517,451	562,744	564,007	586,910
DEBT SERVICE FUND	4,088,000	4,088,000	4,088,000	4,123,000	4,123,000	4,123,000	4,123,000	4,123,000	4,123,000	4,123,000
CAPITAL PROJECTS FUNDS:										
Capital Projects Fund	320,426	337,345	371,080	406,090	450,000	505,828	498,890	498,890	446,865	493,699
Central Equipment Capital Fund	-	-	-	-	110,800	250,300	295,050	406,482	475,000	552,404
ENTERPRISE FUNDS:										
Animal Control	-	-	-	78,489	37,105	50,139	50,676	40,747	40,747	45,247
MetroRide Fund	715,289	679,289	679,289	647,342	547,342	601,600	809,906	830,413	1,114,341	889,892
Parking Fund	300,000	300,000	224,000	211,052	211,052	-	-	50,000	105,108	150,000
Wausau Downtown Airport Fund	-	68,677	70,000	80,000	80,000	90,000	94,000	101,000	125,000	145,674
SUBTOTAL	21,492,379	21,517,379	21,824,002	22,312,375	22,927,098	23,879,534	24,462,367	25,061,256	26,096,694	27,281,228
TAX INCREMENT	1,741,642	1,660,891	1,758,798	1,795,196	2,044,472	2,204,850	2,495,739	2,794,541	3,449,306	3,126,981
TOTAL LEVY	$23,234,021	$23,178,270	$23,582,800	$24,107,571	$24,971,570	$26,084,384	$26,958,106	$27,855,797	$29,546,000	$30,408,209
INCREASE OVER PRIOR YEAR	$47,417	($55,751)	$404,530	$524,771	$863,999	$1,112,814	$873,722	$897,691	$1,690,203	$862,209
% INCREASE	0.20%	-0.24%	1.75%	2.23%	3.58%	4.46%	3.35%	3.33%	6.07%	2.92%

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 incompliance 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 $5,000.

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 $5,000 – may be made based on the best judgment of the department head or division director. However, it is recommended that competitive quotes be obtained. Specific procurement documentation is not required.
2. Purchase of Goods $5,000 to $25,000 – requires department head approval PRIOR to placing the order and the issuance of a purchase order. The cost of the purchase must have been included within the approved department budget. The department MUST obtain (3) three written quotations, if possible. Quote summary, request for quote documentation and written quotes must be submitted to the Finance Department with the purchase order request. Purchase orders will not be processed without the proper documentation.
3. Purchase of Goods in excess of $25,000 – a formal bid process is required.

a. Requests for such bids shall be formally noticed. All notices and solicitations of bids shall state the time and place of the bid opening.

b. All bids shall be submitted sealed to the City Official designated in the bid packet and shall have the bid name and date identified on the envelope.

c. All sealed bids shall be opened and recorded by the Board of Public Works. The department head shall be responsible for the preparation of all plans, bid specifications, notices and advertising. Prequalification of bidders may be done at the discretion of the department head. A tabulation of bids received shall be available for public inspection. The Board of Public Works shall have the authority to award the contract when the costs of the purchase have been included within the approved City budget. Purchases that do not meet this criteria and are not otherwise authorized by law, rule or regulation, shall be authorized separately by the Common Council. All bid documentation shall be placed on file with the City Clerk.

d. In general, the contract shall be awarded to the lowest priced responsible bid, taking into consideration the following factors: the qualities of the goods supplied, conformity with specifications, product compatibility, maintenance costs, vendor support and delivery terms. Written documentation or explanation shall be required if the contract is awarded to other than the lowest responsible bidder. This documentation will include a justification as to why it was in the City's best interest to award the contract to other than the lowest responsible bidder.

4. Commodities $5,000-$50,000 – commodities subject volatile pricing, such as fuel, shall seek competitive purchase via written quotes. These purchases require department head approval prior to placing the order and the issuance of a purchase order. The cost of the purchase must have been included within the approved department budget. The department must document efforts to obtain (3) written quotations. Quote summary, written quotes and any other available documentation must be submitted to the Finance Department with the purchase order request.

5. The department head shall administer the purchase.

6. The following items must be purchased using a centralized purchasing process:
   a. Copiers - coordinated by the CCITC.
   b. Computer hardware/software - coordinated by CCITC.
   c. Cellular telephone, telephones, security cameras and similar communication and technology equipment – coordinated by CCITC.
   d. Furniture – coordinated by Department of Public Works.
   e. Office Supplies – coordinated by the Finance Department.
   f. Janitorial Services – coordinated by Department of Public Works.
   g. Vehicles and other rolling Stock – coordinated by Department of Public Works.
   h. Facility Maintenance, Repair and Improvement – coordinated by Department of Public Works.

PURCHASE OF SERVICES

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

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

- Construction services is defined as substantial repair, remodeling, enhancement construction or other changes to any City owned land, building or infrastructure. Procedures found with in State of Wisconsin Statute 62.15 and Wausau Municipal Code 12.08 shall take precedence. In absence of guidance in these areas, construction services shall follow the competitive procurement policy for the Purchase of Goods subject to the same spending guidelines.

- Combined Goods and Services in situations where the purchase combines goods and services (exclusive of construction and contractor services), such as many technology projects, the purchase shall be treated as a purchase of professional services.

- Professional services is defined as consulting and expert services provided by a company, organization or

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

1. Request for Proposal Required

   a) If it is estimated that the service being solicited has a total cost of over $25,000 a formal Request for Proposal shall be used to solicit vendor responses. The department head shall be responsible for the preparation of all Requests for Proposal specifications, notices and advertising. Prequalification of proposers may be done at the discretion of the department head.

   b) The Purpose of an RFP is to solicit proposals with specific information on the proposer and the service offered which will allow the City to select the best proposal. The best proposal is not necessarily the proposal with the lowest cost.

   c) Based upon the services or project and the magnitude of the outcome a selection committee may be advisable.

   d) Requests for proposals shall be formally noticed. All notices and solicitations of proposals shall state the time and place of the proposal opening.

   e) Information to be requested of the proposer should include: Years of experience in the area desired services, financial strength of the company, examples of similar services/projects completed, resumes of staff associated with the project/service, list of references, insurance information, In addition the proposal should provide information about the City, scope of services requested and desired outcomes or deliverables. The proposal should also identify evaluation factors and relative importance.

   f) Establish selection criteria and include this information with the RFP. It is generally advisable to establish a numeric ranking matrix. This reduces the subjective nature of the rating process.

   g) Proposals should be solicited from an adequate number of qualified sources. Requests for proposal should be formally noticed. All notices and solicitations should provide the issue date, response due date, date and time of opening responses and a contact person.

   h) Proposals shall be opened and recorded by the Board of Public Works. A tabulation of proposals received shall be available for public inspection. All proposal documentation shall be placed on file with the City Clerk. The Department Head and selection committee (if applicable) will then review the proposals and make a selection.

2. Attorney Professional Services.

   a) The City Attorney shall hire and manage all outside legal counsel engaged to represent and/or advise the city regarding all matters of any character, in which the city is interested, before any court or tribunal.

   b) The City may enter into negotiated contracts without a competitive selection process for the procurement of services if the services are for professional services to be provided by attorneys who charge on an hourly basis, or who are designated by the city's liability insurance carriers. When retention of legal services to perform ongoing services in one type of matter, such as bond counsel or prosecution services, is required, the procurement policy, for professional services shall be followed. The City Attorney shall have authority to sign engagement letters on behalf of the City.

   c) The invoices of Counsel designated or engaged by the City's insurance carriers shall be monitored by the City Attorney and paid by the City up to the City's self-insured retention level for that matter, without further approval from the Finance Committee or Common Council. In all other matters, where the aggregate legal fees for any one matter, regardless of

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

d) Billing Frequency and Format

i) Time Changes. Actual time should be billed in one-tenth (.10) hour increments.

ii) Billing Frequency. Invoices for legal services or expense shall be invoiced every 30 days from the date of initial suit assignment and monthly thereafter.

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

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

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

SOLE SOURCE

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 $5,000 shall be evaluated and determined by the Department Head. No written documentation required.
2. Sole source purchase of $5,000 to $25,000 a formal written justification shall be forwarded to the Finance Director in advance of the purchase, who will concur with the sole source or assist in locating additional competitive sources.
3. Except for the purchases related to the Water and Sewer Utility, sole source purchase exceeding $25,000 must be approved by the Finance Committee.
4. Sole source purchases related to the Water and Sewer Utility exceeding $25,000 must be approved by the Wausau Waterworks Commission.

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

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

BUDGET

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

CONTRACT AUTHORIZATION

The Mayor is authorized to enter into contracts on behalf of the City of Wausau if the contracts meet the following criteria:

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

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

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

TAX INCREMENT DISTRICT INTERFUND LOAN POLICY

POLICY OBJECTIVE

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

COVERAGE

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

GOALS

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

INTERFUND LOANS

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

INTEREST CHARGES

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

REPAYMENT

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

REPORTING

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

POLICY REVIEW

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

CITY OF WAUSAU
GENERAL FUND
2021 BUDGET

	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Modified Budget	2020 Estimated Actual	2021 Dept Budget Request	2021 Executive Budget	2021 Adopted Budget
COMMON COUNCIL	87,254	85,063	93,336	93,336	89,000	90,004	90,004	90,004
MAYOR	206,576	190,005	198,304	198,304	182,123	178,412	178,412	178,412
CUSTOMER SERVICE	1,367,922	1,205,892	1,352,594	1,426,767	1,354,496	1,346,191	1,346,191	1,346,191
CCITC	697,327	749,028	800,586	800,586	742,426	961,074	886,694	886,694
REFUSE COLLECTION	895,448	905,302	919,000	929,000	929,000	945,000	945,000	945,000
ASSESSMENT DEPARTMENT	425,151	467,414	513,902	513,902	487,540	505,781	505,781	505,781
CITY ATTORNEY	508,113	517,307	620,171	620,171	604,394	614,367	614,367	614,367
HUMAN RESOURCES	380,073	340,686	386,975	386,975	373,114	391,890	391,890	391,890
MUNICIPAL COURT	145,935	120,516	151,106	151,106	142,678	155,189	152,989	152,989
UNCLASSIFIED	553,057	834,621	181,000	238,353	302,500	132,500	141,500	141,500
POLICE DEPARTMENT	9,392,796	9,723,735	10,050,380	10,162,380	9,776,076	10,482,247	10,482,247	10,482,247
FIRE DEPARTMENT	6,937,376	7,338,012	7,582,957	7,587,957	7,557,570	8,069,375	8,069,375	8,069,375
DEPARTMENT OF PUBLIC WORKS	9,312,986	10,119,274	9,210,796	9,210,796	9,155,479	9,432,605	9,409,245	9,409,245
PARKS DEPARTMENT	2,724,450	2,750,810	3,074,171	3,074,171	2,518,982	3,161,683	3,108,683	3,108,683
TOTAL EXPENDITURES	33,634,463	35,347,666	35,135,277	35,393,803	34,215,379	36,466,320	36,322,378	36,322,378
REVENUES								
GENERAL PROPERTY TAXES	17,863,207	18,232,895	18,863,394	18,863,394	18,863,394	20,162,561	20,030,170	20,030,170
OTHER TAXES	219,159	388,435	208,584	208,584	217,500	198,500	198,500	198,500
INTERGOVERNMENTAL GRANTS & AID	8,387,727	8,913,092	8,914,469	8,914,469	9,512,728	9,036,941	9,158,707	9,158,707
LICENSES & PERMITS	937,095	1,045,587	806,057	806,057	924,970	772,037	772,037	772,037
FINES & FORFEITURES	376,737	309,803	380,030	380,030	281,000	306,030	306,030	306,030
PUBLIC CHARGES FOR SERVICES	2,375,020	2,413,577	2,295,760	2,295,760	2,128,903	2,386,936	2,386,936	2,386,936
INTERGOVT CHARGES FOR SERVICES	1,365,462	1,349,304	1,032,548	1,032,548	991,348	1,023,638	1,023,638	1,023,638
MISCELLANEOUS REVENUE	1,176,115	1,550,279	703,538	703,538	680,814	585,005	585,005	585,005
OTHER FINANCING SOURCES	1,918,184	1,900,453	1,876,355	1,876,355	1,861,355	1,861,355	1,861,355	1,861,355
	34,618,705	36,103,426	35,080,735	35,080,735	35,462,012	36,333,003	36,322,378	36,322,378

COMMON COUNCIL

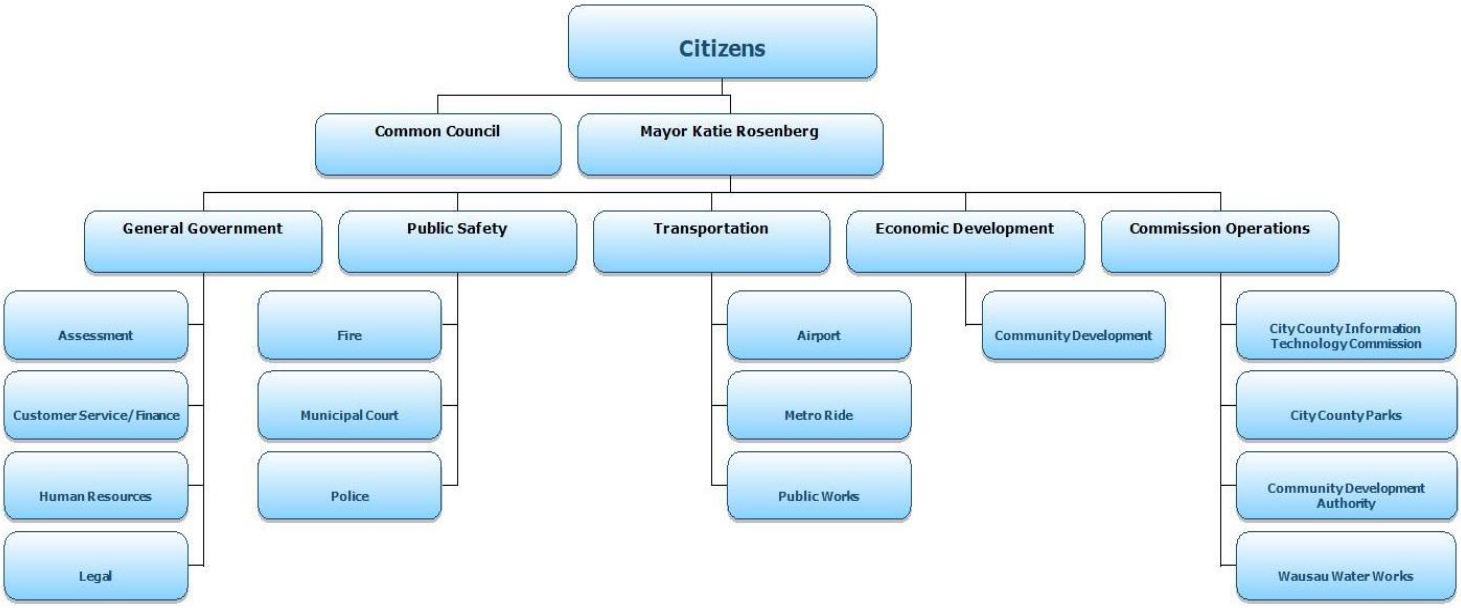
MISSION:

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

RESPONSIBILITIES:

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

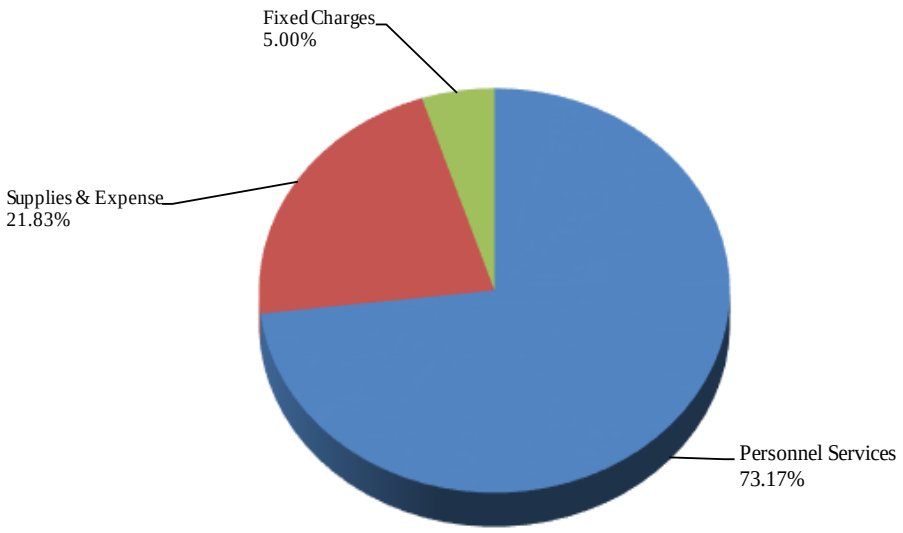
ORGANIZATIONAL STRUCTURE:



CITY OF WAUSAU COMMON COUNCIL

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

BUDGET:



BUDGET SUMMARY

	2018	2019	2020			2021		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	$ 65,019	$ 64,033	$ 67,336	$ 67,336	$ 66,100	$ 65,854	$ 65,854	$ 65,854
Supplies & Expense	19,202	17,591	22,500	22,500	19,400	19,650	19,650	19,650
Fixed Charges	3,033	3,439	3,500	3,500	3,500	4,500	4,500	4,500
Total Expenses	$ 87,254	$ 85,063	$ 93,336	$ 93,336	$ 89,000	$ 90,004	$ 90,004	$ 90,004

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
2021	$90,004	($3,332)	-3.57%
2020	$93,336	($317)	-0.34%
2019	$93,653	$408	0.44%
2018	$93,245	$903	0.98%
2017	$92,342	$2,031	2.25%
2016	$90,311	($21,812)	-19.45%
2015	$112,123	($3,174)	-2.75%
2014	$115,297	$15,055	15.02%
2013	$100,242	($9,360)	-8.54%
2012	$109,602	($9,654)	-8.10%

MAYOR'S OFFICE

MISSION:

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

DEPARTMENTAL RESPONSIBILITIES:

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

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

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

ORGANIZATIONAL STRUCTURE:

STAFFING LEVELS:

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

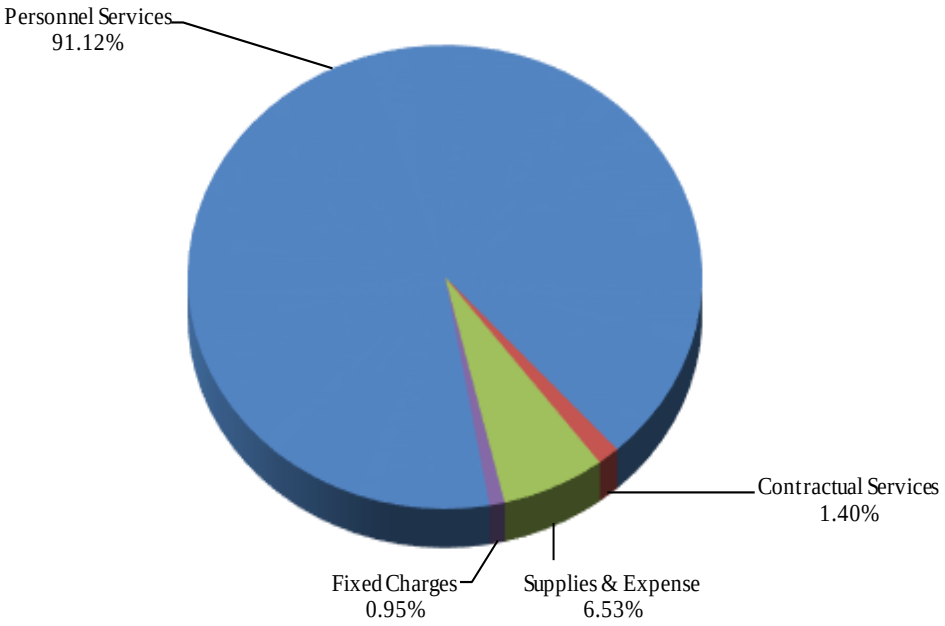
ACCOMPLISHMENTS:

- Embarked on new partnerships including a regionalized emergency management planning approach with Marathon County and heading a county-wide HAZMAT response team.
- Programmed and promoted $336,804 COVID-19 relief grants and loans to Wausau small businesses, administered through McDevco.
- Created Wausau's Safe Elections Task Force to ensure all Wausau voters can exercise their right to vote safely and securely; including championing Wausau's first drive through voting events.
- Created Wausau Policing Task Force, a community-led public safety initiative to craft recommendations about how best to protect the human health, safety, and general welfare of Wausau residents and visitors who come into contact with the law enforcement system.
- Developed a more robust communications and outreach program.

GOALS AND OBJECTIVES:

- Engage the community in Wausau's first strategic planning process.
- Bring neighborhood groups along in strategic feedback sessions on problems and projects affecting their neighborhoods.
- Advance equity and inclusion in Wausau.
- Build capacity within Wausau's elected and appointment leadership.
- Ensure we meet the public safety needs of our diverse community.
- Intentionally grow Wausau's tax base and population.
- Relentlessly pursue best fiscal practices.
- Ensure Wausau is a safe, healthy, and inclusive place for residents, workers, and tourists.
- Collaborate with Wausau's municipal neighbors on a tourism agreement that lifts the entire region up.
- Partner with other units of government to champion and safeguard Wausau's interests in lawmaking and regulatory processes.
- Cooperate with humanitarian and social services organizations to address homelessness.

BUDGET:



BUDGET SUMMARY

	2018	2019	2020			2021		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	$ 195,875	$ 179,974	$ 182,454	$ 182,454	$ 166,273	$ 162,562	$ 162,562	$ 162,562
Contractual Services	2,291	1,734	2,500	2,500	2,500	2,500	2,500	2,500
Supplies & Expense	6,962	6,921	11,650	11,650	11,650	11,650	11,650	11,650
Fixed Charges	1,448	1,376	1,700	1,700	1,700	1,700	1,700	1,700
Total Expenses	$ 206,576	$ 190,005	$ 198,304	$ 198,304	$ 182,123	$ 178,412	$ 178,412	$ 178,412

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
2021	$178,412	($19,892)	-10.03%
2020	$198,304	($18,120)	-8.37%
2019	$216,424	$2,993	1.40%
2018	$213,431	$12,754	6.36%
2017	$200,677	($697)	-0.35%
2016	$201,374	-$1,889	($0)
2015	$203,263	$4,959	2.50%
2014	$198,304	($28,164)	-12.44%
2013	$226,468	($8,153)	-3.48%
2012	$234,621	($5,360)	-2.23%

CUSTOMER SERVICE DEPARTMENT

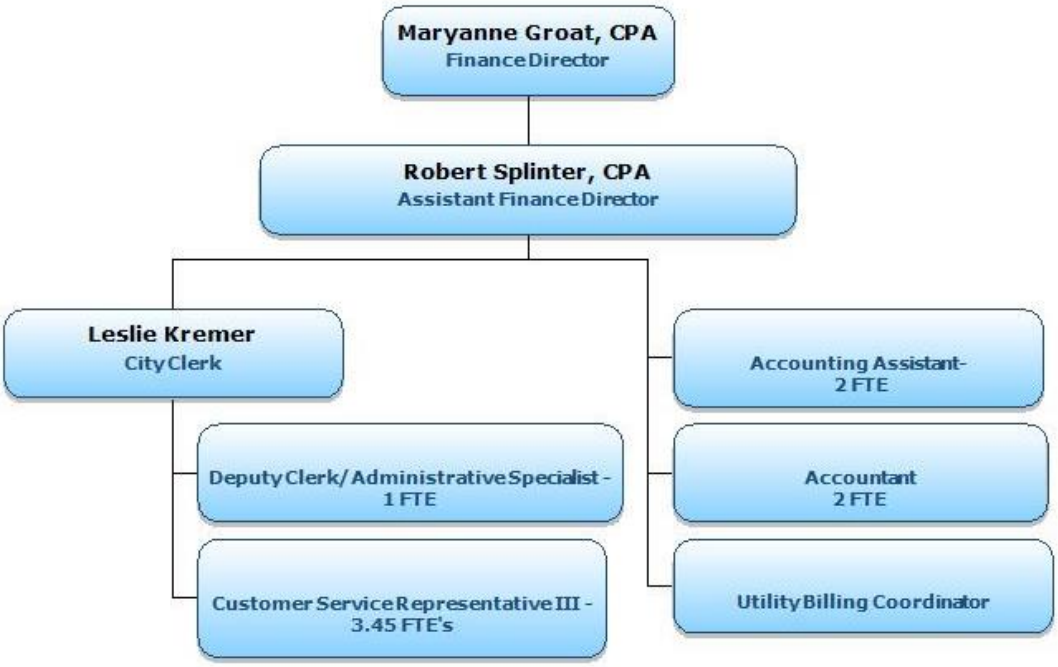
MISSION:

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:

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
TOTAL	12.45	11.84	11.84	11.84	11.84	11.84	11.46	11.46	11.46	11.46

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

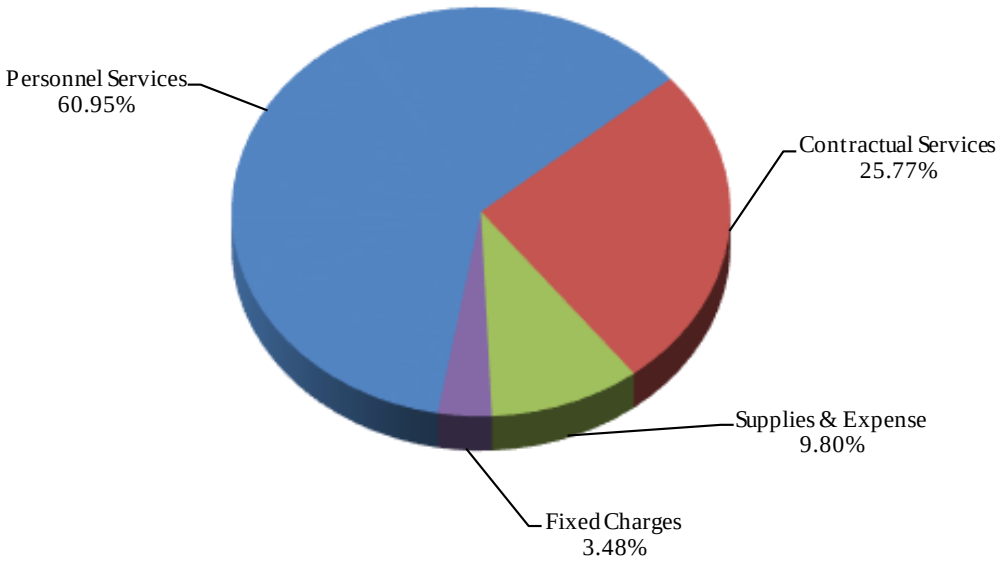
2020 ACCOMPLISHMENTS:

- Provided continuing planning and financial management of Tax Increment Districts including amendments to four districts and the closure of TID 5.
- 2019 financial audit completed with an unqualified opinion and received Certificate of Achievement in Financial Reporting for the 2018 audit report.
- Provided financial accounting support to Main Street, Wausau Events and the Entrepreneurial and Education Center.
- Worked in collaboration with other staff to facilitate several development projects.
- Successfully managed debt issuance.
- Successfully on boarded a new City Clerk.
- Implemented several positive election changes including relocating several election sites, implementing central count of absentee ballots, added a convenient ballot drop box. Managed 4 soon to be 5 elections during COVID. Managed the significant increase in absentee ballots effective and efficiently.
- Supported the Water and Sewer rate studies and financing plans for the new facilities.
- Issued a request for proposal for a review of the Motor Pool operations and funding mechanism.
- Implemented the new county tax software in the city.

2021 GOALS AND OBJECTIVES:

- Provide knowledgeable, courteous customer service to all individuals who contact the department.
- To implement GAB election changes in an efficient and effective manner.
- Continuation of public and staff education of current election laws and procedures.
- Implementation on Parking Permit Software.
- Competitively procure parking enforcement software.
- Improve Customer Service through cross training, staff education and streamlining processes.
- Support the implementation of new community loan software.
- Support the search and implementation of new municipal court and special assessment software.
- Continue to enhance E-Government Services and online payments and transaction processing.
- Review financial policies and recommend changes.
- Work with consultants to select new ERP software.
- Evaluate all parking operations to ensure the financial viability and good customer service.
- Work to support and implement the Motor Pool study.
- Implement more aggressive collection efforts by joining the State of Wisconsin Department of Revenue State Debt Collection Initiative.

BUDGET:



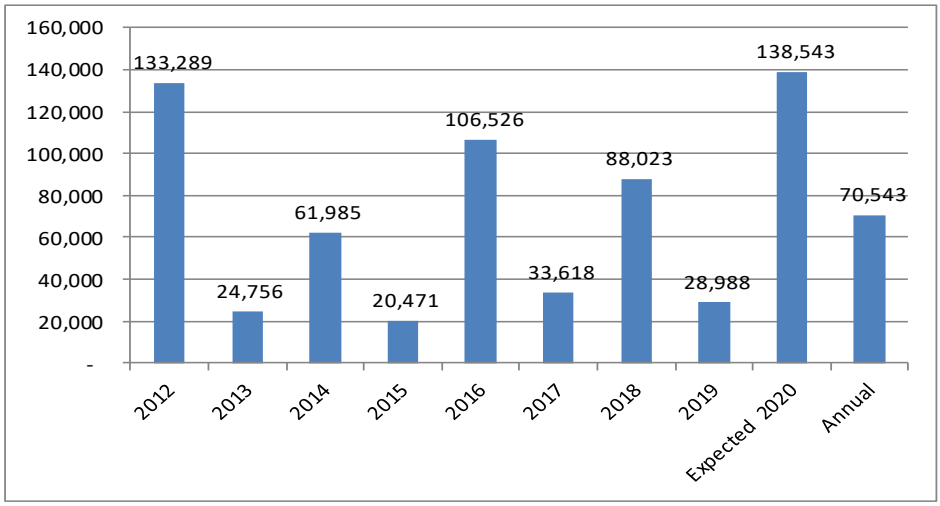
BUDGET SUMMARY

	2018	2019	2020			2021		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	$ 786,955	$ 738,718	$ 812,974	$ 887,147	$ 775,207	$ 820,491	$ 820,491	$ 820,491
Contractual Services	338,186	326,295	351,975	351,975	343,114	346,925	$ 346,925	346,925
Supplies & Expense	100,960	105,375	138,745	138,745	196,875	131,975	$ 131,975	131,975
Fixed Charges	41,820	35,503	48,900	48,900	39,300	46,800	$ 46,800	46,800
Capital Outlay	-	-	-	-	-	-	-	-
Total Expenses	$ 1,267,922	$ 1,205,892	$ 1,352,594	$ 1,426,767	$ 1,354,496	$ 1,346,191	$ 1,346,191	$ 1,346,191
Licenses/Permits	$ 183,533	$ 203,051	$ 191,040	$ 191,040	$ 132,260	$ 159,340	$ 159,340	$ 159,340
Public Charges	106,119	95,735	81,125	81,125	87,075	77,925	77,925	77,925
Intergovt Charges	2,659	2,127	1,300	1,300	1,000	1,000	1,000	1,000
Miscellaneous Revenue	7,384	8,000	7,333	7,333	8,000	8,000	8,000	8,000
Total Revenues	$ 299,695	$ 308,913	$ 280,798	$ 280,798	$ 228,335	$ 246,265	$ 246,265	$ 246,265

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

This budget is impacted annually based upon the election calendar with presidential/governor elections resulting in higher costs. To manage the peaks and dips in this budget the council established an annual budget and reserve which will improve this budget complication. 2020 drained all of the budget reserves due to the busy calendar. 2021 only has two smaller elections and the funds will build for future years. This is shown on the graph below.

ELECTION HISTORY AND PROPOSED ANNUAL STABLE BUDGET:



DIVISION BUDGET DETAIL:

	Finance Administration	External Auditing Services	Mail/Phone Center	Accounting	Clerk/Customer Service	Elections	City Hall Maintenance	Total
Personnel Services	$ 92,003			$ 343,043	$ 315,173	$ 32,528	$ 37,744	$ 820,491
Contractual Services	60,100	19,500	18,900	100	11,150	9,100	228,075	346,925
Supplies & Expense	6,850		63,000	6,900	13,770	21,370	20,085	131,975
Building Materials	-							-
Fixed Charges	3,450			6,600	11,250	7,500	18,000	46,800
Total Expenses	$ 162,403	$ 19,500	$ 81,900	$ 356,643	$ 351,343	$ 70,498	$ 303,904	$ 1,346,191

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR DOLLAR	PERCENT
2021	$1,346,191	($6,403)	-0.47%
2020	$1,352,594	$72,708	5.68%
2019	$1,279,886	($215)	-0.02%
2018	$1,280,101	$25,746	2.05%
2017	$1,254,355	($153,631)	-10.91%
2016	$1,407,986	$87,478	6.63%
2015	$1,320,508	$40,622	3.17%
2014	$1,279,886	($37,881)	-2.88%
2013	$1,317,767	($134,689)	-9.27%
2012	$1,452,456	$42,727	3.03%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR DOLLAR	PERCENT
2021	$246,265	($34,533)	-12.30%
2020	$280,798	$14,450	5.43%
2019	$266,348	$2,128	0.81%
2018	$264,220	$20,135	8.25%
2017	$244,085	($24,850)	-9.24%
2016	$268,935	$39,789	17.36%
2015	$229,146	($51,652)	-18.40%
2014	$280,798	$61,198	27.87%
2013	$219,600	$7,362	3.47%

CITY COUNTY INFORMATION TECHNOLOGY COMMISSION

MISSION:

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

VISION:

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

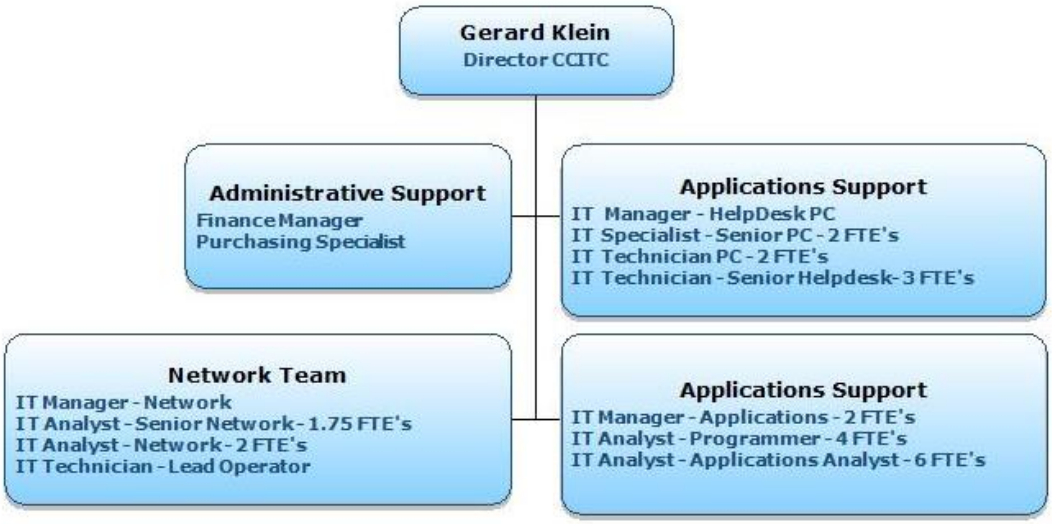
DEPARTMENTAL RESPONSIBILITIES:

The City County Information Technology Commission (CCITC) provides information technology systems and support for the City of Wausau, Marathon County and North Central Health Care. This shared service model is a one-of-a-kind partnership in Wisconsin. It has been a 45 year success story of how to combine and share critical services with other municipal entities.

The CCITC also provides IT services to several smaller jurisdictions and eleven law enforcement agencies within Marathon County. The CCITC maintains and supports 1,800 PCs and laptops spread out over 3 counties and 48 locations. We support over 450 applications and more than 212 servers.

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

ORGANIZATIONAL STRUCTURE:



STAFFING LEVELS:

	City Effort	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
TOTAL	6.46	30.75	30.75	30.75	31.12	30.12	30.12	30.12	28.25	28.50	29.00

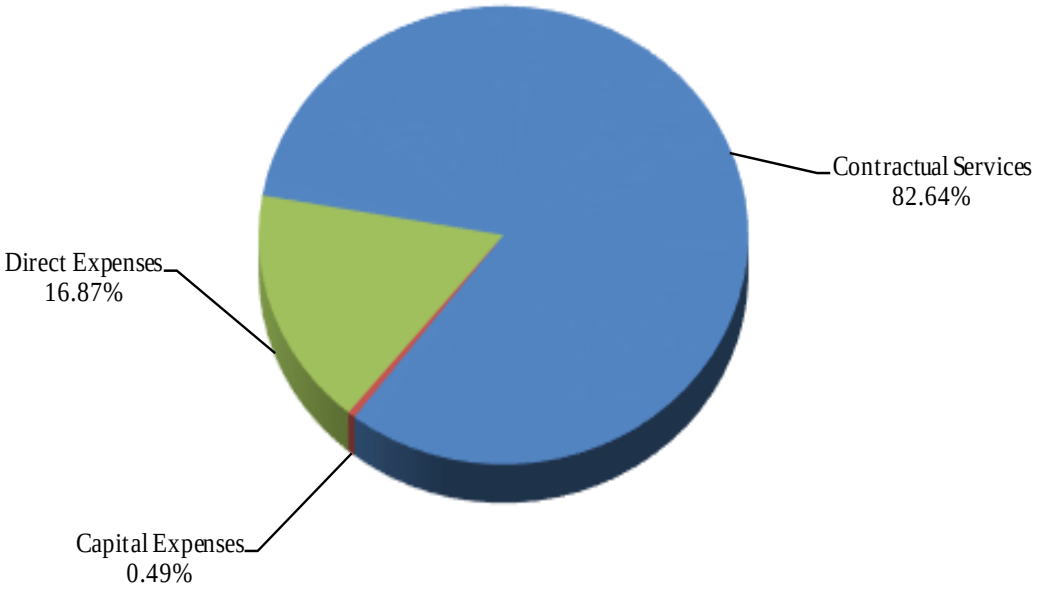
ACCOMPLISHMENTS:

- Created new Parking section of city website explaining new system with links for online activity
- Upgraded Genetec camera system to latest version
- Upgraded Cisco telepresence to latest version
- Upgraded Cisco phone system to latest version
- Upgraded document management system (Laserfiche) to latest version in April 2020
- Completed Phase 2 of the Parking Project
- Upgraded Metro Ride tracking software
- Finished data conversion and closed project for Case Management Software for City Attorney's office
- Replaced as many laptops and desktops as the budget allowed
- Updated Security Policy, disaster recovery policy and Cyber Attack Incidence Response Plan
- Moved past pilot of Dragon Voice Recognition Software to all officers for Wausau Police Department
- Replaced firewall to be compliant with new Criminal Justice rules
- Responded to Covid-19 Pandemic
    - Implemented a new pair of robust firewalls to handle increased VPN traffic from home workers
    - Rebuilt and distributed 30+ laptops for home workers
    - Licensed and implemented Webex, trained users and integrated Webex into council chambers
- Upgraded Intranet to latest version of content management system
- Selected new Assessment software, negotiated contract and are about half completed with project
- Improved security - Implemented Local Access Password encryption (LAPS) on all Microsoft desktops
- Replaced Mobile Device Management system from IBM Maas360 to Desktop Central to improve efficiency and lower costs
- Developed new Strategic Plan

GOALS AND OBJECTIVES:

- Complete Assessment software replaced with Patriot
- Replace Community Development Loan software
- Replace municipal courts software
- Implement remote password reset within Microsoft Azure and multi-factor authentication for high risk accounts
- Implement hybrid Exchange system and begin moving staff to Office 365
- Install additional community cameras at intersection of 17th and Stewart
- Work with the mayor to design new city website and begin implementation
- Implement Year Two goals from strategic plan and monitor progress
- Release RFP for new financial system and negotiate contract
- Purchase and implement disaster recovery system for Superion law enforcement system to be located in Antigo
- Develop expertise to effectively implement and manage Cloud solutions

BUDGET:



BUDGET SUMMARY

	2018	2019	2020			2021		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommend	Adopted
Contractual Services	$ 616,000	$ 672,000	$ 698,220	$ 698,220	$ 666,091	$ 782,745	$ 732,745	$ 732,745
Capital Expenses	9,050	1,935	4,333	4,333	4,333	4,333	4,333	4,333
Direct Expenses	72,277	75,093	98,033	98,033	72,002	173,996	149,616	149,616
Total Expenses	$ 697,327	$ 749,028	$ 800,586	$ 800,586	$ 742,426	$ 961,074	$ 886,694	$ 886,694

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

Based upon agreement, City County Information Technology Commission operating expenses are allocated 41% to the County, 21% to the City and 38% to North Central Health Care, while capital outlay costs are shared on a 1/3 split. Those costs incurred for the sole benefit of one organization are billed accordingly. The CCITC also bills each organization's individual departments PC/Network Support and Voice/Phone Support charges. These charges are based upon the number of PCs, phones and other peripheral equipment maintained. The income received offsets costs associated with the support staff. The budget presented represents the City's share of the CCITC budget only while the staffing information is the entire organization.

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

BUDGETARY HISTORY:

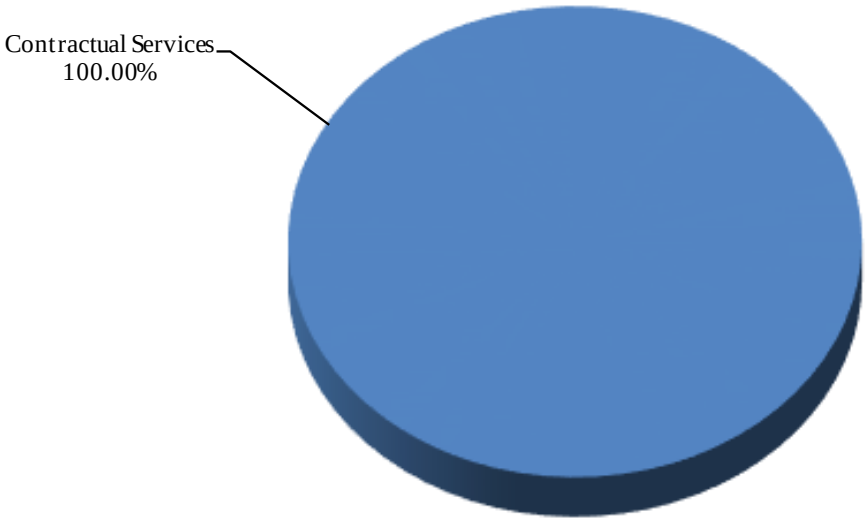
YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR DOLLAR	PERCENT
2021	$886,694	$86,108	10.76%
2020	$800,586	$7,941	1.00%
2019	$792,645	$78,667	11.02%
2018	$713,978	$9,025	1.28%
2017	$704,953	($27,845)	-3.80%
2016	$732,798	$36,429	5.23%
2015	$696,369	($8,584)	-1.22%
2014	$704,953	$92,343	15.07%
2013	$612,610	($26,866)	-4.20%
2012	$639,476	$0	0.00%

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

	2018	2019	2020			2021		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Contractual Services	$883,540	$905,302	$919,000	$929,000	$929,000	$945,000	$945,000	$945,000
Grants, Contrib & Others	11,908	-	-	-	-	-	-	-
Total Expenses	$ 895,448	$ 905,302	$ 919,000	$ 929,000	$ 929,000	$ 945,000	$ 945,000	$ 945,000
Intergovernmental Charges for Services	$ 1,812	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Revenues	$ 1,812	$ -	$ -	$ -	$ -	$ -	$ -	$ -

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:

		INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
YEAR	EXPENSES	DOLLAR	PERCENT
2021	$945,000	$26,000	2.83%
2020	$919,000	($6,000)	-0.65%
2019	$925,000	($2,000)	-0.22%
2018	$927,000	$9,000	0.98%
2017	$918,000	($40,000)	-4.18%
2016	$958,000	($579,400)	-37.69%
2015	$1,537,400	$56,100	3.79%
2014	$1,481,300	$84,631	6.06%
2013	$1,396,669	$57,799	4.32%
2012	$1,338,870	$80,000	6.36%

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

ASSESSMENT DEPARTMENT

MISSION:

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

DEPARTMENTAL RESPONSIBILITIES:

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

ORGANIZATIONAL STRUCTURE:

STAFFING LEVELS:

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
TOTAL	6.00	6.00	6.00	6.00	7.00	7.00	7.00	6.50	6.50	6.50

2019 – 2020 ACCOMPLISHMENTS:

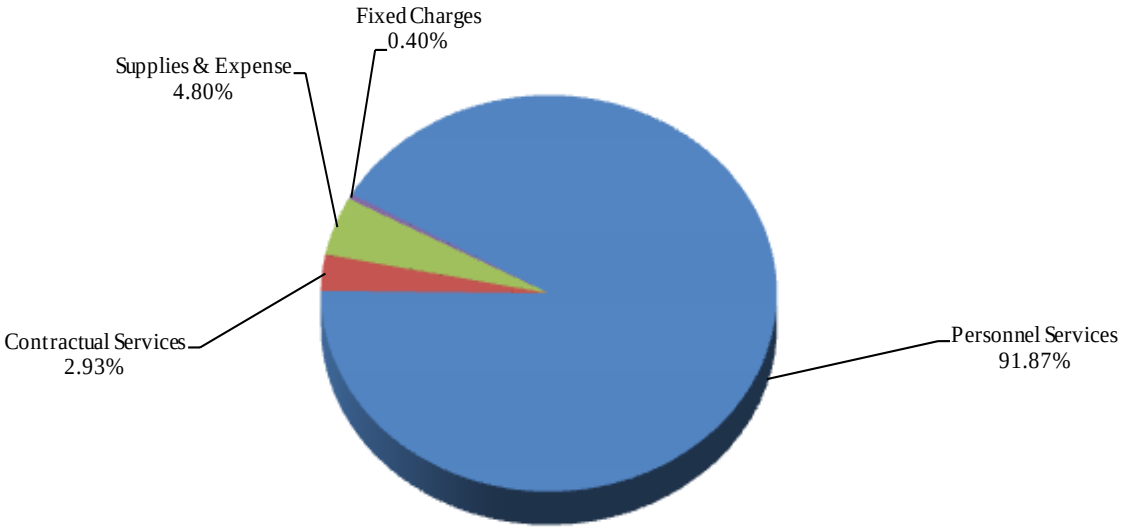
- The City of Wausau is considered a Class 2 City, due to the equalized value of commercial property is over 1 billion in valuation reported by the Department of Revenue.
- Completed the new requirement imposed by the Department of Revenue requiring the assessor of the City of Wausau to be certified 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.
- Reviewed and tied a department record of 23 Exemption Request for their taxability. In a typical year there are 4 or less exemption requests are submitted for review. Over the past three years, 22 exemption requests per year is the new average.
- From reviews of exempt property, removed three exemptions to taxable due to the property use was no longer for exempt purposes.
- Review and complied with statue changes that affected the 2020 assessments because of Covid-19.
- Electronically filed all State-mandated Final Reports for the City of Wausau and the City of Schofield.
- Completed City wide revaluations for the 2020 Assessment Roll in the City of Schofield and City of Wausau.
- Held the statutorily-required Open Book Periods and Board of Review sessions in an appropriate time frame for a

- Completed City wide revaluations for the 2020 Assessment Roll in the City of Schofield and City of Wausau.
- Held the statutorily-required Open Book Periods and Board of Review sessions in an appropriate time frame for a revaluation and provided professional documentation to support our Board of Review cases for the City of Wausau and the City of Schofield.
- Manually entered 2019 sales data for all transactions into the Department of Revenue's Provide Assessment Data (PAD) system for both Wausau and Schofield due to insufficient financial and technological resources.
- Mailed the statutorily-required, state-approved "2020 Change of Assessment Notices" to Real Property owners in the time-frame mandated in the cities of Wausau and Schofield.
- Mailed our Personal Property "2020 Change of Assessment Notices" to business owners stating their preliminary 2020 Personal Property assessments prior to the Board of Review. These notices are not statutorily required by the State of Wisconsin, but are sent as a "Courtesy" to assist the taxpayers preventing palpable errors or double assessments in the calculation of the Statements of Personal Property for the City of Wausau and the City of Schofield.
- We monitored our Assessment website looking for ways to improve its functionality. For the 2020 Open Book period we continued use of the on-line "Pre-Appointment Questionnaire" in Wausau and Schofield to assist the taxpayer when they have a question or want to schedule an appointment. We responded to them either the same day or within one business day. This is quite efficient.
- Worked with the Legal, Inspections, Community Development, Planning and Engineering Departments in the review of several properties for city acquisitions.
- In accordance with Wisconsin Laws, Chapter 39 (1975) all of our full-time appraisers are State-Certified to legally perform all the described duties of the State's Assessor I and II Certifications.
- Continued enhancements of our mapping in a further attempt to improve our ability to successfully explain and physically demonstrate the relationship between assessed values, sale prices or other property amenities to City Taxpayers. Using the GIS mapping saves time, gives a better understanding of the process and the taxpayer can receive a hard-copy map of the parcel or area discussed.
- GIS mapping is instrumental in displaying our statistical information for reports, committees and to the public.
- Appraisal staff has participated in the Wisconsin Association of Assessing Officers quarterly meeting's which throughout the year offers up to 18 hours of state-mandated assessor continuing education credits at an economical price.
- Continued the Marshall & Swift Valuation Service connection to assist our CAMA system in the development of the commercial cost approach.
- Continue to maintain photos for properties as part of the City's Emergency Management Initiative.
- Cross-training appraisal staff on different department procedures aid in our department efficiencies.
- We continue to use the appraiser's laptops out in the field during our annual review process as a time-saving device. This review process is performed at a minimum of at least twice in revaluation years and once in non-revaluation years.
- The Department is continuously updating our Departmental Standard Operating Procedures Manual.
- For 2020, our Statements of Personal Property were once again printed internally. This consolidates the State forms with the mailing labels making the process faster, cheaper and more efficient.
- Successfully completed our governmental collaboration with the City of Schofield to provide contracted assessment service. Enter into a new contract extending our services for an addition 5-year term ending in 2025.
- Completed the state-mandated USPAP compliant report for the City of Wausau and City of Schofield (AAR).
- Continue training two appraisers that replaced positions vacated due to restructuring, retirements and vacancies.

GOALS AND OBJECTIVES:

- Support senior staff training to meet new Appraisal Qualifications Board (AQB) and Department of Revenue (DOR) standards reducing the municipalities need to contract outside resources resulting in monetary savings i.e. such as reviewing appraisals for City purchases or eminent domain takings.
- Continue to perform audits of personal property accounts for the 2021 assessment roll.
- New law change allows property owners the right to deny an interior view of their property. Continue with our policy to request interior inspections of properties which have: 1. Sold during the year. 2. Had permits issued or 3. Had a property owner request a review of their assessment. Provide the property owner of their rights to deny the inspection as required by law.
- Discuss with the Mayor, Council, the City of Schofield and any other neighboring jurisdictions the possibilities of continuing or expanding future collaboration for assessment services to bring in additional revenues resulting in an off-setting of expenses to the City of Wausau.
- To complete training on the operation of our new CAMA software (Patriot) for the entire staff and use new software to develop assessments for 2021 assessment roll.
- Complete our 2021 Assessment Roll during the week of the 2nd Monday in May 2021.
- Hold an Open Book Period allowing taxpayers enough time to study their values, sales and meet with Assessment staff thereby reducing the likelihood of filing an objection.
- Conduct Board of Review sessions as required by State law.
- Continue our educational and training pursuits which are highly recommended to remain on the cutting edge in the assessment profession.

BUDGET:



BUDGET SUMMARY

	2018	2019	2020			2021		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	$ 400,881	$ 444,140	$ 475,817	$ 475,817	$ 455,955	$ 464,669	$ 464,669	$ 464,669
Contractual Services	13,344	12,472	14,830	14,830	14,830	14,830	14,830	14,830
Supplies & Expense	9,076	9,047	20,055	20,055	14,755	24,282	24,282	24,282
Fixed Charges	1,851	1,755	3,200	3,200	2,000	2,000	2,000	2,000
Total Expenses	$ 425,151	$ 467,414	$ 513,902	$ 513,902	$ 487,540	$ 505,781	$ 505,781	$ 505,781
Intergovt Charges	$ 18,000	$ 18,000	$ 18,000	$ 18,000	$ 18,000	$ 18,900	$ 18,900	$ 18,900
Total Revenues	$ 18,000	$ 18,000	$ 18,000	$ 18,000	$ 18,000	$ 18,900	$ 18,900	$ 18,900

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

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

DEPARTMENT STATISTICS:

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

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE DOLLAR	PERCENT
2021	$505,781	($8,121)	-1.58%
2020	$513,902	($22,552)	-4.20%
2019	$536,454	$9,559	1.81%
2018	$526,895	($67,954)	-11.42%
2017	$594,849	($667)	-0.11%
2016	$595,516	($391)	-0.07%
2015	$595,907	$82,005	15.96%
2014	$513,902	$0	0.00%
2013	$513,902	($49,084)	-8.72%
2012	$562,986	($46,608)	-7.65%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR DOLLAR	PERCENT
2021	$18,900	$900	5.00%
2020	$18,000	($900)	-4.76%
2019	$18,900	$0	0.00%
2018	$18,900	$0	0.00%
2017	$18,900	($7,400)	-28.14%
2016	$26,300	$0	0.00%
2015	$18,900	$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 two attorneys and two administrative assistants/paralegals, the office handles all legal aspects of municipal representation for the City of Wausau providing representation and legal advice to its elected and appointed officials, 16 City departments and divisions, and over 30 Boards, Committees, and Commissions. Among its many responsibilities, the City Attorney's Office handles real property matters such as land acquisitions and dispositions, annexations, alley and street vacations or abandonments, and easements; the negotiation, drafting and review of contracts such as goods and services contracts, inter-governmental agreements, public works contracts, and leases; collection of past due rents, invoices, and personal property taxes; administration of claims against the City; and, various employee and other employment related matters. The two office attorneys litigate cases, or supervise the litigation of cases by outside counsel, in federal, state circuit and appellate court, municipal court and as well as numerous administrative forums. Litigation includes: defense of the City related to allegations of federal rights, public records and open meeting violations; defense of tort claims; the prosecution of municipal offenses such as traffic enforcement, Operating while Intoxicated (1st) cases, housing code, dangerous animal, public disturbances, shoplifting/theft, alcohol violations enforcement, and zoning, fire, and other ordinance violations. Services also include preparing ordinances, providing City departments and officials with legal advice and opinions, and advising on policy development and implementation. Most City programs and operations entail some legal staff involvement.

ORGANIZATIONAL STRUCTURE:

STAFFING LEVELS:

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
TOTAL	4.75	4.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.25

ACCOMPLISHMENTS:

Interesting Data (Period 10/1/2017 – 7/31/2018)

Provided advice, research, opinions on 202 requests for legal review (closed as of 7/31/2018)
Initiated 72 collections for personal property taxes
Prosecuted 656 contested municipal court cases (closed as of 9/30/2018)
Processed 18 tort claims (water damage, slip and fall, property damage, etc.) filed against City

Pending Litigation

Continuation of Commercial Tax Litigation in Walgreens, US Bank and Aspirus Hospital
Dakota Intertek – suit naming City for breach of contract
One housing discrimination complaint
Defense of four open foreclosure suits
Drug house nuisance summons & complaint and temporary restraining order (1616 Cleveland)

Ordinances

Amendments made to Discrimination in Housing Accommodations chapter
Amendment to Animal Licenses to comply with Americans with Disabilities Act
Amendments regarding updates to committees, commissions and boards
Amendment to Social Host ordinance to comply with statute and case law
Amendment to taxicab operator licensure requirements
Amendment to smoking ordinance, restricting smoking in designated park areas
Amendment to permit requirements for open fire and burning
Creation of pedalcab regulation in licensing chapter
Amendments to alcohol related ordinances to facilitate revival of Exhibitour

Other

Develop Policy on Use of Social Media
Develop Policy on Holiday Displays on public spaces
Amendments to Airport Ground Lease and T-Hangar leases related to non-aeronautical use by tenants
Circuit court appeal of prohibited dangerous dog declaration

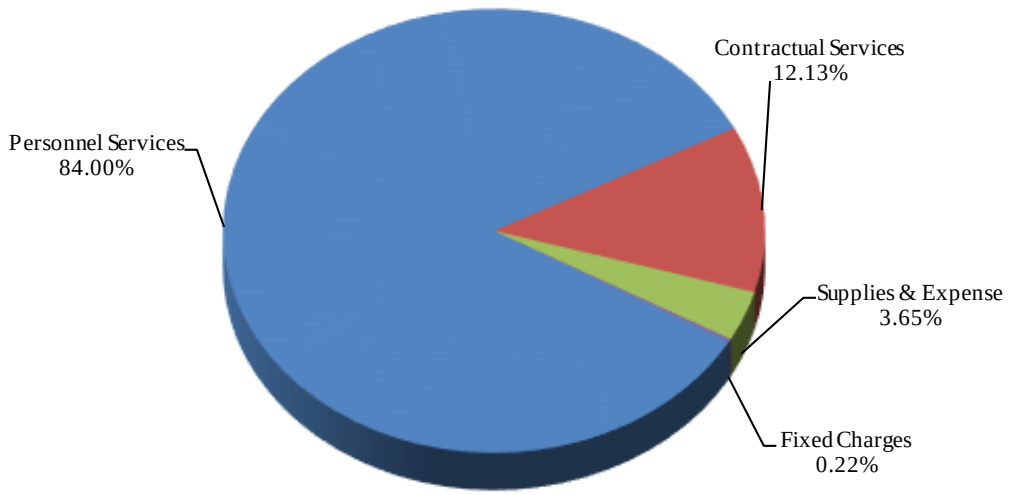
GOALS AND OBJECTIVES:

Increase proactive and preventive legal advice and counsel.
Action Item: Prepare staff training on contracts, and staff and elected official training on Open Records Law, Open Meetings Law
Prepare Office Ethics Guidelines

Continue to streamline current procedures to increase efficiency:
Action Item: Paralegal training for support staff for advanced litigation support
Hired part-time paralegal for summer month
Request and plan for additional attorney position
Purchased law office management software to track legal requests, manage documents, assignments, claims, litigation, prosecution, reports

Facilitate communication between and among our client departments and council
Action Item: Continue to promote knowledge and use of legal review plan among departments
Continue weekly legal update meetings with Mayor

BUDGET:



BUDGET SUMMARY	2018	2019	2020			2021		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	$ 419,724	$ 441,689	$ 512,051	$ 512,051	$ 506,049	$ 516,080	$ 516,080	$ 516,080
Contractual Services	63,479	56,501	80,030	80,030	74,280	74,530	74,530	74,530
Supplies & Expense	22,759	17,771	25,050	25,050	22,675	22,400	22,400	22,400
Fixed Charges	2,151	1,346	3,040	3,040	1,390	1,357	1,357	1,357
Total Expenses	$ 508,113	$ 517,307	$ 620,171	$ 620,171	$ 604,394	$ 614,367	$ 614,367	$ 614,367

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The 2021 budget includes a cost to continue budget.

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2021	$614,367	($5,804)	-0.94%
2020	$620,171	($1,419)	-0.23%
2019	$621,590	$65,497	11.78%
2018	$556,093	$18,704	3.48%
2017	$537,389	$47,584	9.72%
2016	$489,805	($220)	-0.05%
2015	$490,025	($130,146)	-20.99%
2014	$620,171	$205,272	49.48%
2013	$414,899	$41,288	11.05%
2012	$373,611	($4,832)	-1.28%

HUMAN RESOURCES

ORGANIZATIONAL OBJECTIVE:

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

MISSION:

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

DEPARTMENTAL RESPONSIBILITIES:

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

DEPARTMENTAL OBJECTIVES:

1. Support the workforce of City Department's so they can properly focus on their operational objectives delivering services to the Community.
2. Provide the full array of one-stop Human Resources service (recruitment to departure) and enhance the work life of City staff while conforming to the regulatory environment.
3. Provide value added services to our customers and good value to the City.

ORGANIZATIONAL STRUCTURE:

STAFFING LEVELS:

FTE's	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
TOTAL	3.00	3.00	3.00	3.00	3.00	3.00	3.00	2.50	3.00	3.00

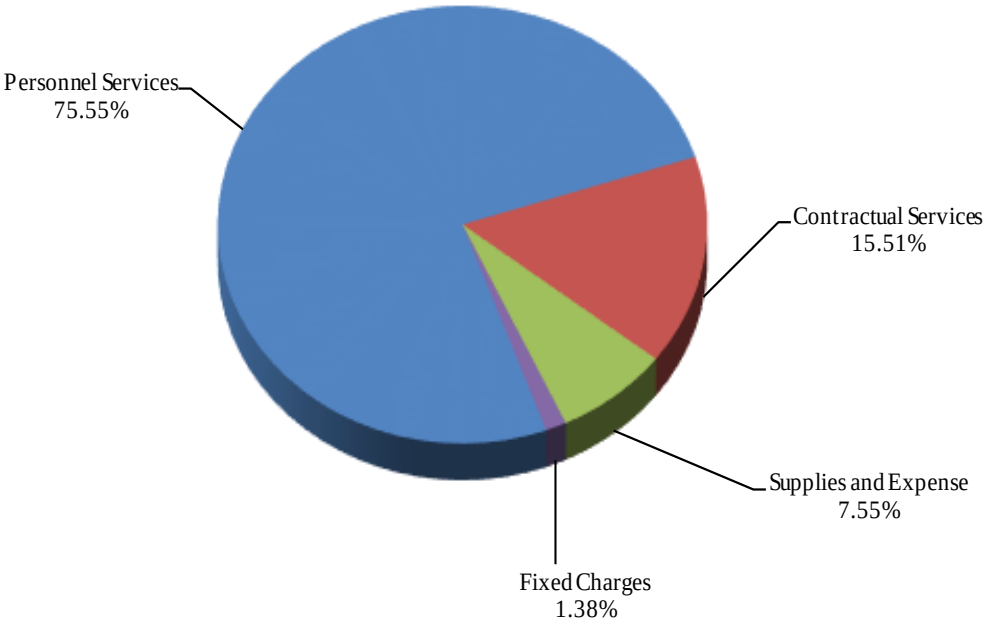
ACCOMPLISHMENTS:

1. Re-staffed the Human Resources Department. Developed and published service delivery standards. Provided service consistent with Department delivery standards.
2. Continued to improve hiring practices to attract and hire the most qualified employees by pre-planning staffing needs; ensured effective internal interview processes; increased the City of Wausau's visibility in the employment marketplace; identified the best and most cost effective recruitment sources; and ensured candidates align with our core values. Filled 35 regular FTE and 25 part-time employee vacancies.
3. Hired a Human Resources Director, City Assessor and Community Development Director.
4. Implemented wellness assessments with 97% employee participation. Provided initiatives for participation.
5. Bargained the Amalgamated Transit Union Collective Bargaining Agreement.
6. Continued to provide revisions to the employee handbook.
7. Recommenced the wage study for City of Wausau non-represented employees.

GOALS:

1. Continue to strengthen Safety and Risk Management Programs.
2. Develop and implement broad employee recognition program to maintain high retention rates, drive cultural alignment and motivate high performance.
3. Bargain the Wausau Firefighter Association and Wausau Professional Police Association Collective Bargaining Agreements.
4. Continue to cost contain health care while balancing against benefit enhancement and/or retention.
5. Continue to refine performance appraisal process and tools to ensure close alignment with job duties and City objectives.
6. Continue to review and update City of Wausau policies and employee handbook.
7. Complete the wage study and implement actions according to the findings of the study.

BUDGET:



BUDGET SUMMARY	2018	2019	2020			2021		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	268,760	277,951	287,175	287,175	287,364	296,090	$ 296,090	$ 296,090
Contractual Services	98,848	52,065	64,800	64,800	65,100	60,800	$ 60,800	60,800
Supplies and Expense	7,169	6,373	29,600	29,600	20,650	29,600	$ 29,600	29,600
Fixed Charges	5,296	4,298	5,400	5,400	0	5,400	$ 5,400	5,400
Total Expenses	$ 380,073	$ 340,686	$ 386,975	$ 386,975	$ 373,114	$ 391,890	$ 391,890	$ 391,890

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The budget is a cost to continue budget and provides for $10,000 for organization wide tuition reimbursement.

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
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	($93,038)	-24.04%
2014	$386,975	$107,338	38.39%
2013	$279,637	($68,207)	-19.61%
2012	$347,844	$67,998	24.30%

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:

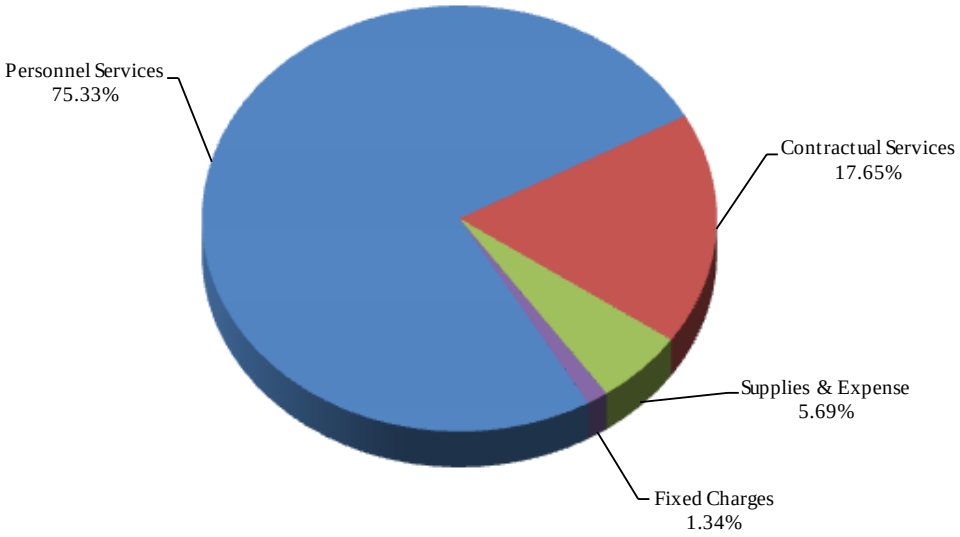
STAFFING LEVELS:

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
TOTAL	2.00	2.00	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50

GOALS AND OBJECTIVES:

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

BUDGET:



BUDGET SUMMARY

	2018	2019	2020			2021		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommend	Adopted
Personnel Services	$ 112,456	$ 97,343	$ 113,456	$ 113,456	$ 104,228	$ 115,239	$ 115,239	$ 115,239
Contractual Services	26,642	16,833	27,000	27,000	25,800	27,000	27,000	27,000
Supplies & Expense	5,069	4,751	9,100	9,100	9,600	9,900	8,700	8,700
Fixed Charges	1,768	1,589	1,550	1,550	3,050	3,050	2,050	2,050
Total Expenses	$ 145,935	$ 120,516	$ 151,106	$ 151,106	$ 142,678	$ 155,189	$ 152,989	$ 152,989
Fines/Forfeitures	$ 376,757	$ 309,824	$ 379,000	$ 379,000	$ 281,000	$ 305,000	$ 305,000	$ 305,000
Total Revenues	$ 376,757	$ 309,824	$ 379,000	$ 379,000	$ 281,000	$ 305,000	$ 305,000	$ 305,000

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

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

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:

2019	$100,171
2018	$122,503
2017	$141,179
2016	$113,694

BUDGETARY HISTORY:

		INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
YEAR	EXPENSES	DOLLAR	PERCENT
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	($22,577)	-14.94%
2014	$151,106	$28,307	23.05%
2013	$122,799	$1,724	1.42%
2012	$121,075	($1,972)	-1.60%

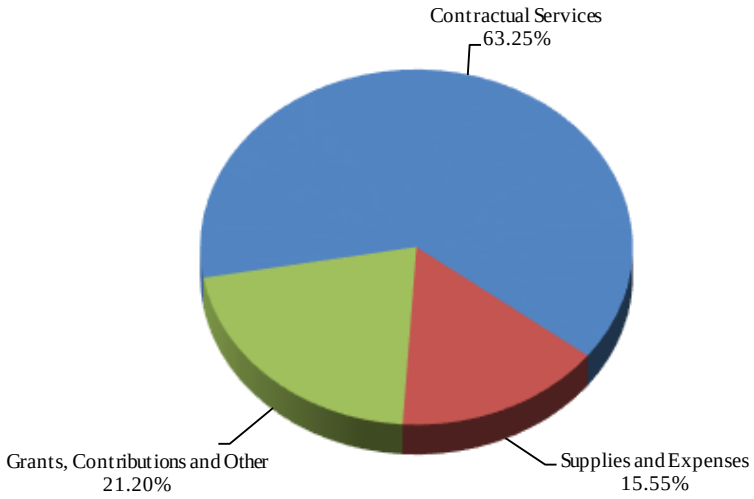
		INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
YEAR	REVENUES	DOLLAR	PERCENT
2021	$305,000	($74,000)	-19.53%
2020	$379,000	$0	0.00%
2019	$379,000	$21,000	5.87%
2018	$358,000	($21,000)	-5.54%
2017	$379,000	$24,000	6.76%
2016	$355,000	($24,000)	-6.33%
2015	$379,000	$0	0.00%
2014	$379,000	$9,000	2.43%
2013	$370,000	$59,500	19.16%
2012	$310,500	$0	0.00%

UNCLASSIFIED

RESPONSIBILITIES:

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

BUDGET:



BUDGET SUMMARY

	2018	2019	2020			2021		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Contractual Services	$ 83,943	$ 95,325	$ 82,000	$ 82,000	$ 89,500	$ 89,500	$ 89,500	$ 89,500
Supplies and Expenses	21,429	21,780	23,000	23,000	183,000	23,000	22,000	22,000
Grants, Contributions and Other	399,597	92,517	50,000	64,353	30,000	30,000	30,000	30,000
Contingency	-	-	26,000	26,000	-	-	-	-
Other Financing Uses	48,088	625,000	-	43,000	-	-	-	-
Total Expenses	$ 553,057	$ 834,621	$ 181,000	$ 238,353	$ 302,500	$ 142,500	$ 141,500	$ 141,500
Other Taxes	$ 219,159	$ 388,435	$ 208,584	$ 208,584	$ 217,500	$ 198,500	$ 198,500	$ 198,500
Intergovt Grants/Aids	5,490,433	5,765,904	5,615,676	5,615,676	5,692,186	5,733,148	5,778,209	5,778,209
Licenses/Permits	337,402	338,156	337,402	337,402	335,000	335,000	335,000	335,000
Public Charges	382	162	350	350	350	350	350	350
Intergovt Charges	997,026	980,596	760,000	760,000	760,000	760,000	760,000	760,000
Miscellaneous	1,087,754	1,487,960	654,300	654,300	636,500	536,500	536,500	536,500
Other Sources	1,918,184	1,893,260	1,876,355	1,876,355	1,861,355	1,861,355	1,861,355	1,861,355
Total Revenues	$ 10,050,341	$ 10,854,473	$ 9,452,667	$ 9,452,667	$ 9,502,891	$ 9,424,853	$ 9,469,914	$ 9,469,914

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

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

BUDGET HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
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	($24,400)	-13.48%
2014	$181,000	$0	0.00%
2013	$181,000	($63,500)	-25.97%
2012	$244,500	($3,000)	-1.21%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2021	$9,469,914	$17,247	0.18%
2020	$9,452,667	$31,420	0.33%
2019	$9,421,247	$0	0.00%
2018	$9,421,247	$514,411	5.78%
2017	$8,906,836	($406,899)	-4.37%
2016	$9,313,735	($15)	0.00%
2015	$9,313,750	$27,920	0.30%
2014	$9,285,830	$0	0.00%
2013	$9,285,830	$58,086	0.63%
2012	$9,227,744	($625,432)	-6.35%

POLICE DEPARTMENT

MISSION:

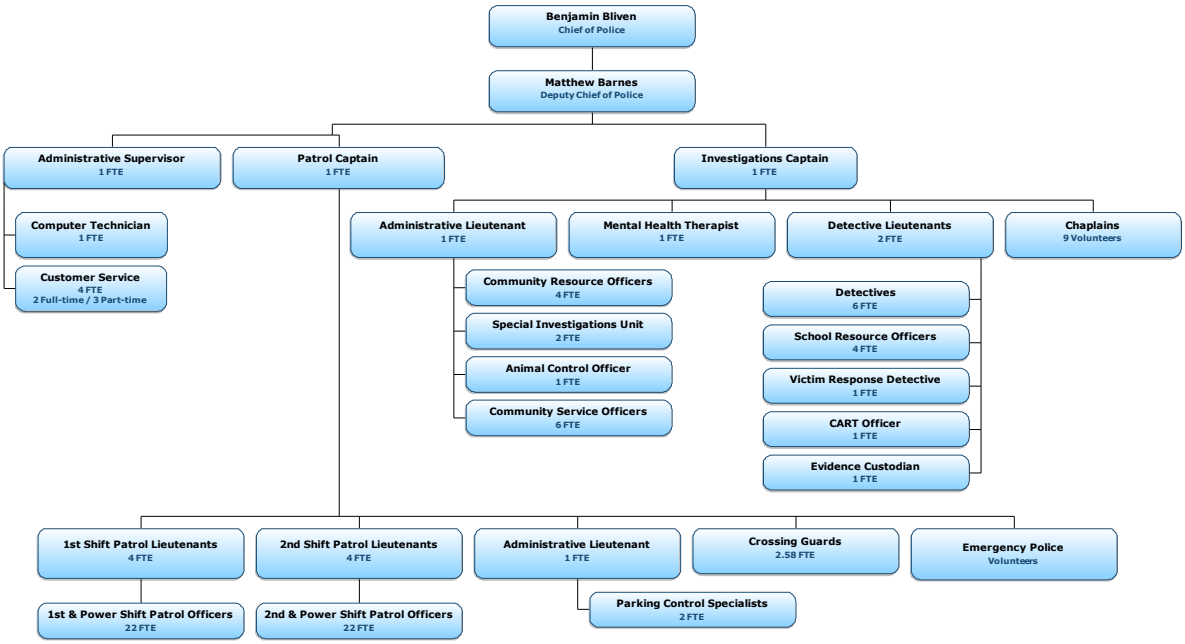
The Wausau Police Department strives for excellence and partners with our community to enhance the quality of life.

DEPARTMENTAL RESPONSIBILITIES:

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

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

ORGANIZATIONAL STRUCTURE:



STAFFING LEVELS:

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
TOTALS	90.00	89.80	87.00	87.00	84.00	84.00	84.00	81.00	79.00	76.50

ACCOMPLISHMENTS: Accreditation

In February, 2020, we had our on-site accreditation visit from WILEAG. This was a three day intensive process in which accreditors conducted an extensive review of files, did personal interviews of key staff, did ride-alongs, sought community input, and evaluated our work as a professional police agency. At the end of their visit, we received reaccreditation. In addition, we received feedback from the accreditors they were impressed with many aspects of our police agency.

ACCOMPLISHMENTS: COVID Response

In March, 2020, the COVID pandemic became a reality in our community. Our staff was challenged in a variety of levels including personally and professionally. We were tasked with providing for the safety of our community and enforcing the Governor's Stay At Home order while simultaneously keeping ourselves healthy. We implemented a variety of protocols that impacted our ability to serve our community in the same way we had previously. As 2020 wines to a close, we continue to serve in the midst of a pandemic. Committed to excellence, we will continue to serve.

ACCOMPLISHMENTS: New Initiatives and Technology

In 2020, wellness was an important focus for our staff. One of the primary initiatives we implemented to facilitate wellness was procuring the services of a physical trainer. This trainer has reduced the number of sick days due to injury and has improved the overall physical wellness of our staff. We also implemented a product called Dragon Naturally Speaking which is a dictation software that improves our efficiency. We estimate through the implementation of this technology we will be able to save thousands of hours of officer time throughout each calendar year. We also continue to work on homelessness initiatives with community leaders.

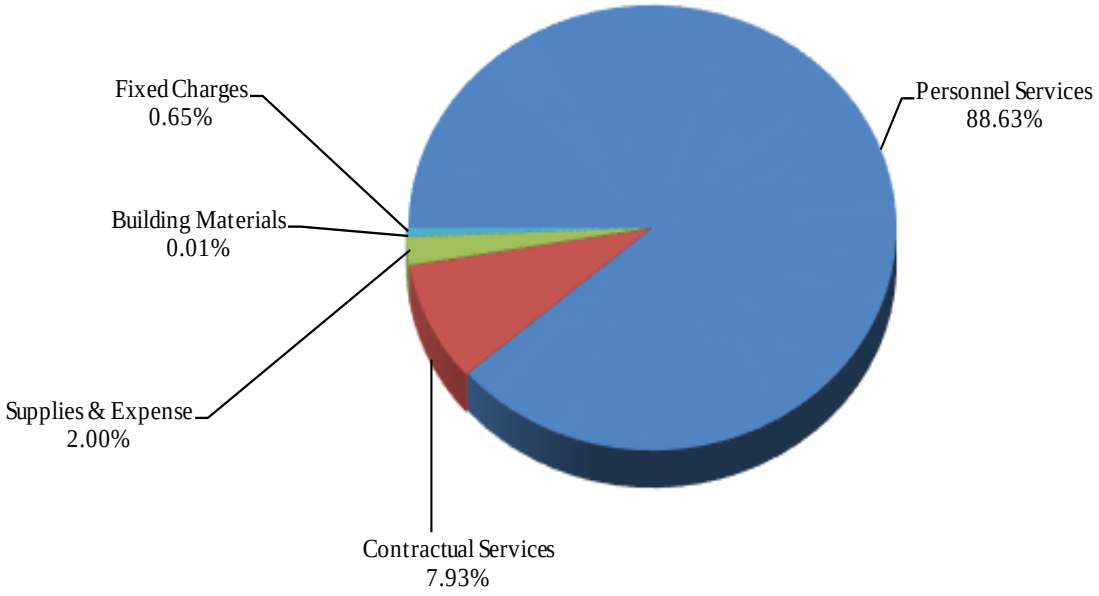
GOALS AND OBJECTIVES:

In 2021, a primary focus will be reducing the impact of chronic homelessness on our community. The cost and impact intercommunity is significant, but we will also work to positively impact the individual lives of homeless individuals. This work is inherently complex and will likely be an ongoing initiative for years.

In 2021, we plan to work on various positions within the Police Department that will impact our effectiveness. We are evaluating and plan to take action and 2021 on a reorganization which would include creating a third Captain position within the department. It is our intention to do this with no additional cost in the budget. We will also be working to increase the responsibility of our videographer into a full-time social media position for the City of Wausau. Lastly we continue to develop our staffing plan for special events in the city.

In 2021, the Mayor's Policing Task Force will be an important initiative for our department. We will continue to be integrally involved in the work of this Task Force. We strive for excellence in our profession and welcome the opportunity to reflect on ways to improve the service we provide to our community.

BUDGET:



BUDGET SUMMARY

	2018	2019	2020			2021		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	$ 8,391,227	$ 8,702,375	$ 8,961,592	$ 9,053,592	$ 8,707,979	$ 9,290,280	$ 9,290,280	$ 9,290,280
Contractual Services	750,979	743,284	804,468	824,468	785,907	912,747	$ 912,747	$ 912,747
Supplies & Expense	188,277	214,296	215,020	215,020	213,144	209,920	$ 209,920	$ 209,920
Building Materials	-	-	700	700	500	700	$ 700	$ 700
Fixed Charges	62,313	63,780	68,600	68,600	68,546	68,600	$ 68,600	$ 68,600
Total Expenses	$ 9,392,796	$ 9,723,735	$10,050,380	$10,162,380	$ 9,776,076	$ 10,482,247	$ 10,482,247	$10,482,247
Intergvtl Grants/Aids	$ 99,676	$ 293,190	$ 184,000	$ 184,000	$ 166,804	$ 184,000	$ 184,000	$ 184,000
Public Charges	24,083	18,315	20,870	20,870	15,400	20,870	20,870	20,870
Intergvtl Charges	283,545	283,754	187,663	187,663	164,917	193,728	193,728	193,728
Miscellaneous	33,206	35,592	23,000	23,000	22,200	23,000	23,000	23,000
Other Financing Sources	-	-	-	-	-	-	-	-
Total Revenues	$ 440,510	$ 630,851	$ 415,533	$ 415,533	$ 369,321	$ 421,598	$ 421,598	$ 421,598

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The contractual services category reflects the privatized school crossing guard contract. The budget for the VOCA, animal control and parking enforcement are shown in other funds.

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
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	($1,076,844)	-10.71%
2014	$10,050,380	$1,627,051	19.32%
2013	$8,423,329	($151,071)	-1.76%
2012	$8,574,400	$25,273	0.30%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2021	$421,598	$6,065	1.46%
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	$262,412	63.15%
2014	$415,533	($225,615)	-35.19%
2013	$641,148	$70,557	12.37%
2012	$570,591	($27,509)	-4.60%

FIRE DEPARTMENT

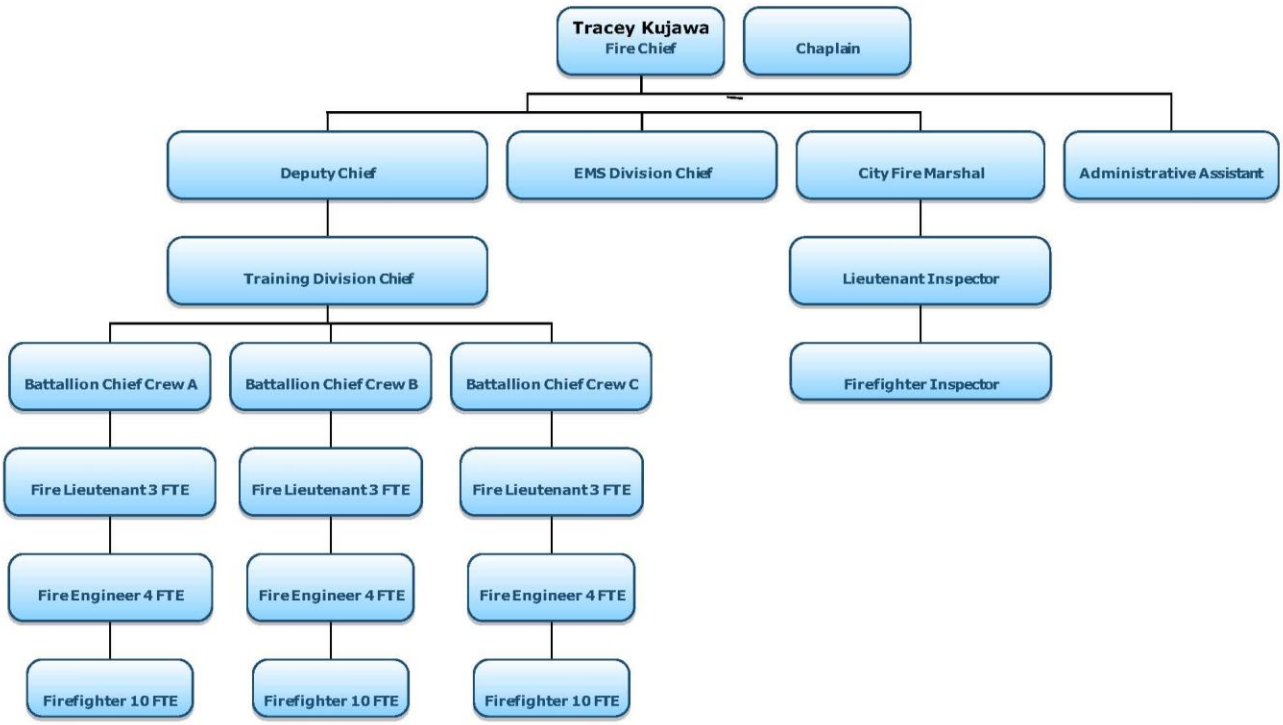
MISSION:

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

DEPARTMENTAL RESPONSIBILITIES:

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

ORGANIZATIONAL STRUCTURE:



STAFFING LEVELS:

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
TOTAL	62.00	62.00	61.00	61.00	60.00	60.00	60.00	60.00	60.00	60.00

ACCOMPLISHMENTS:

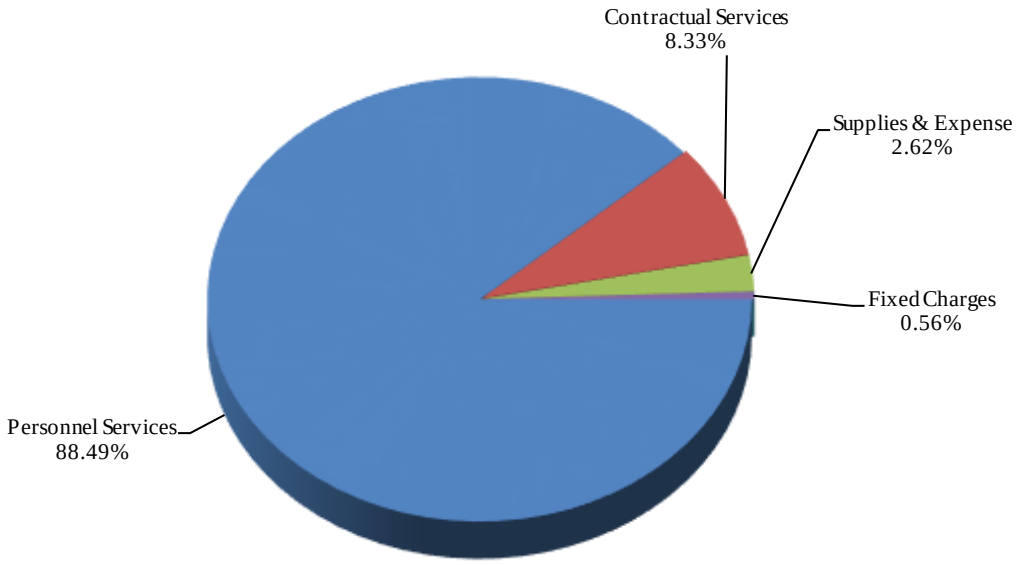
- Started construction to replace Station 2 with the completion anticipated to be in the spring of 2020.
- Began the process of hiring a new training division chief which had been approved in the 2019 budget.
- Integrated an electronic tracking system for controlled substances which exceeds the standard set forth by the State of Wisconsin and the DEA.
- Wausau Fire Department passed its first-ever Medicare/Medicaid compliance audit conducted by a third party vendor and created a detailed compliance policy and procedure manual.
- Began a "resuscitation celebration" initiative at the Wausau Fire Department by bringing survivors of cardiac arrest together with the individuals who were responsible for their resuscitation.
- Completed Wausau Fire Department's first comprehensive procedures manual for EMS.
- Researched and developed progressive, best practice EMS protocols which were submitted to the Wisconsin State Department of Health and were approved.
- New adult, pediatric and infant simulation manikins were purchased allowing our members to experience more robust training because of the high-fidelity realism of these manikins. Learners develop critical thinking, communication and pre-hospital skills without any risk to real patients.
- Moved all EMS and fire check-offs from paper to an electronic format.
- Successfully introduced and integrated a new medical director into the Wausau Fire Department
- Implemented and certified all Wausau Fire Department paramedics in Handtevy, an aggressive pediatric dosing system. Only one other department in the State of Wisconsin practices under this system.
- Began targeting specific performance standards to enhance the Wausau Fire Department's Quality Assurance (QA) program.
- The Fire Prevention Bureau completed 354 preplans using new software designated for preplanning purposes.
- Honor Guard's presence and participation at several different ceremonial events.
- Applied for the Assistance to Fire Firefighters Grant (AFG) in the amount of $48,000 for compression devices.
- Provided emergency services standby at several City special events.
- Continued to provide support for law enforcement's special weapons and tactics (SWAT) team through the provision of a tactical emergency medical services (TEMS) team.
- Conducted five fire investigations in 2019.
- Continued partnership with the Wausau Police Department in providing a Rescue Task Force (RTF) for deployment during acts of violence, i.e. shooter events.
- Through the Department's Fire Prevention and Education programs 9,503 children and 2,465 adults received education focused on fire prevention and safety.
- Applied and received a grant from the Department of Natural Resources in the amount of $7,708 for radios.
- Completed 3,588 commercial building inspections. Wausau Fire Department received $124,673.69 in fire insurance revenues in the form of 2% dues.
- Responded to 5,800 EMS requests and 687 related to fire response in 2019.
- Raised money for breast cancer through the selling of pink t-shirts during the month of October.
- The Wausau Fire Department's Explorer Post continues to be successful in exposing young adults in the Wausau area to the fire service through hands-on activities related to the profession.
- Evaluated the progress in achieving the goals and objectives of the Wausau Fire Department's Strategic Plan.
- Wausau Fire Department participated in the "Fill the Boot" campaign and was successful in raising $12,840.84. for MDA through donations.
- WFD+Me continues to support the membership of the Wausau Fire Department. This group works diligently throughout the year fundraising so they can host events such as a Department picnic and Father's Day breakfast; they also publish a quarterly Department newsletter that is distributed to all members and retirees.
- The Wausau Firefighters Community Assistance Foundation has provided support to many individuals in our community experiencing hardships, loss or other unmet needs.

GOALS AND OBJECTIVES:

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

- Continue to accomplish the strategic objectives set forth by the Wausau Fire Department Strategic Plan.
- Research and apply for grant funding.
- Move forward to applicant status in the accreditation process.
- Continue in the advancement of the Succession Management Process.
- Maintain or create partnerships with entities within our Community that have mutual interests or goals.
- Recruit and retain the best and the brightest and those who are best fit for the Wausau Fire Department.
- Produce a recruitment video.
- Continue to provide leadership in the MABAS effort in Marathon County.

BUDGET:



BUDGET SUMMARY

	2018	2019	2020			2021		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommend	Adopted
Personnel Services	$ 6,124,625	$ 6,409,217	$ 6,685,447	$ 6,685,447	$ 6,668,890	$ 7,140,601	$ 7,140,601	$ 7,140,601
Contractual Services	607,343	658,929	652,010	652,010	682,162	672,512	672,512	672,512
Supplies & Expense	162,781	166,660	201,750	206,750	162,768	211,350	211,350	211,350
Fixed Charges	42,626	42,357	43,750	43,750	43,750	44,912	44,912	44,912
Capital Outlay	-	60,848	-	-	-	-	-	-
Total Expenses	$ 6,937,375	$ 7,338,012	$ 7,582,957	$ 7,587,957	$ 7,557,570	$ 8,069,375	$ 8,069,375	$ 8,069,375
Intergvtl Grants/Aid	$ 113,244	$ 124,674	$ 130,000	$ 130,000	$ 128,264	$ 135,000	$ 135,000	$ 135,000
Public Charges	1,771,817	1,764,913	1,723,300	1,723,300	1,735,976	1,816,876	$ 1,816,876	1,816,876
Intergvtl Charges	37,275	48,885	45,750	45,750	45,831	47,200	$ 47,200	47,200
Miscellaneous	3,890	2,192	-	-	-	-	-	-
Total Revenue	$ 1,926,225	$ 1,940,664	$ 1,899,050	$ 1,899,050	$ 1,910,071	$ 1,999,076	$ 1,999,076	$ 1,999,076

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The budget provides for a cost to continue including increases in the motor pool charges, increases in professional services for Lexipol services, the new alerting system maintenance, utilities for the new Fire Station and increased training for EMS documentation. EMS documentation procedures are critical in maximizing revenue.

BUDGETARY HISTORY:

		INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
YEAR	EXPENSES	DOLLAR	PERCENT
2021	$8,069,375	$486,418	6.42%
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	($1,159,489)	-15.29%
2014	$7,582,957	$1,231,215	19.38%
2013	$6,351,742	($208,898)	-3.18%
2012	$6,560,640	$120,111	1.87%

		INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
YEAR	REVENUES	DOLLAR	PERCENT
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	($431,908)	-22.74%
2014	$1,899,050	$395,788	26.33%
2013	$1,503,262	$22,012	1.49%
2012	$1,481,250	$166,080	12.63%

PUBLIC WORKS DEPARTMENT

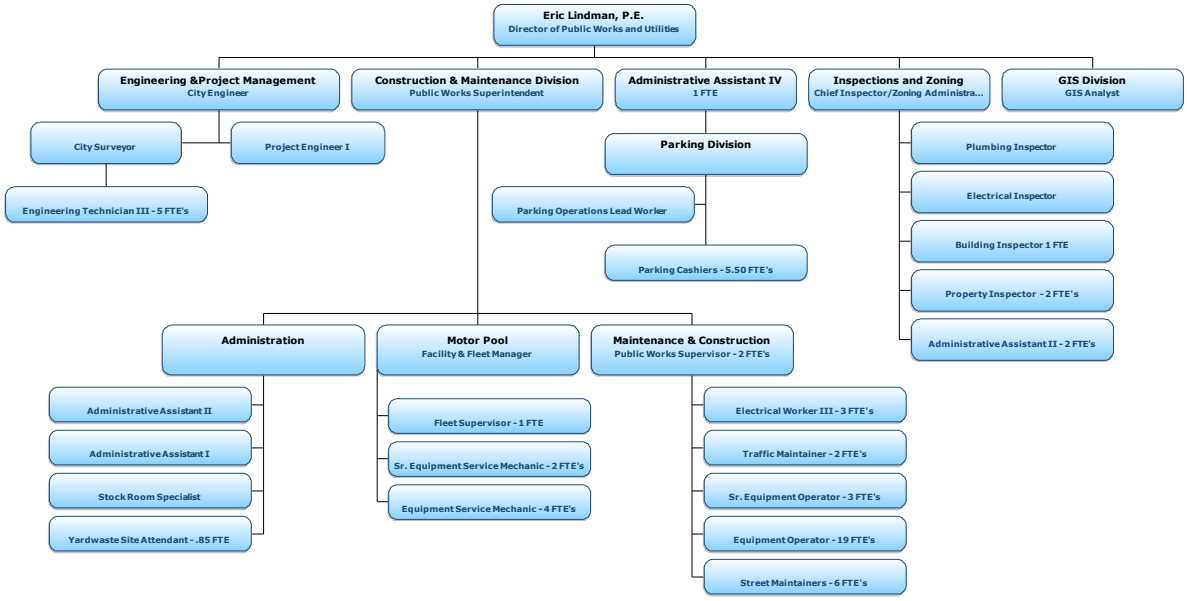
MISSION:

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

DEPARTMENTAL RESPONSIBILITIES:

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

ORGANIZATIONAL STRUCTURE:



STAFFING LEVELS:

FTEs	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
TOTAL	69.00	69.00	68.50	68.50	68.50	68.50	69.50	70.00	69.50	69.50

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

2020 ACCOMPLISHMENTS:

ENGINEERING/PROJECT MANAGEMENT

- Designed, constructed and administered approximately $900,000 in sanitary sewer and water main installation and emergency repair work.
- Completed design, construction and administration of $3.4 million in street improvement projects.
- Designed, managed and administered approximately $170,000 in the 2020 sidewalk project.
- Designed, managed and administered approximately $325,000 in concrete rehabilitation project.
- Designed, managed and administered approximately $900,000 in asphalt overlay projects
- Managed and administered $100,000 pavement marking project.
- Complied with the Phase 2 Storm Water Permit by updating ordinances, inspecting detention ponds and sampling storm water at outfalls. Also, coordinated an Education Outreach Program.
- Managed the Illicit Discharge Ordinance.
- Managed the City storm sewer system which includes piping, outfalls and resident drainage concerns.
- Assisted numerous residents with storm water drainage issues.
- Inspected snow removal complaints.
- Performed traffic counts and traffic studies on various streets in the City.
- Coordinated building maintenance and coordinated structural repairs on the four City-owned parking ramps.
- Provided staff assistance to the CISM Committee and Parking and Traffic Committee
- Provided CISM Committee with traffic counts and speed analysis on several City streets.
- Coordination and design oversight of 72nd Avenue Trail Project (TAP Funding)
- Coordination and design oversight of 6th Street Repaving Project (STP Urban Funding)
- Coordination and construction oversight of approximately $450,000 in landscaping projects.
- Design oversight and construction inspection on $1.5 million in trail construction.
- Design oversight and construction inspection on $1.1 million Bridge Street Bridge rehabilitation project.

PARKING DIVISION

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

GIS DIVISION

- Acquired LiDAR, orthophotography, and planimetrics data as part of the Wisconsin Regional Orthoimagery Consortium (WROC) in the spring of 2020. This data will be used in our GIS applications and our web mapping applications.
- Acquired oblique photography in the spring of 2020 for use in our GIS applications and our web mapping applications.
- Updated and configured GIS data for use in Pictometry Connect web mapping software.
- Assisted the City of Schofield with newly acquired products such as LiDAR, orthophotography, planimetrics data, and oblique photography.
- Upgraded Geocortex Essentials Manager from 4.10.2 to 4.13.1.
- Upgraded Geocortex Viewer from 2.11.2 to 4.13.
- Upgraded ArcGIS Enterprise software (ArcMap, ArcGIS Server, etc.) from 10.4.1 to 10.7.1.
- Managed and administered the ArcGIS Server, Geocortex Essential server, ArcGIS Portal, ArcGIS Data Store, ArcGIS Web Adaptor, and Enterprise Geodatabase server.
- Installed ArcGIS Portal for improved security, implementation and production of web map services.
- Created mobile inspection application within ArcGIS Portal and ArcGIS Collector for the water utility department. This data will be used in future mapping applications.
- Created mobile inspection application within ArcGIS Portal and ArcGIS Collector for the sanitary utility department. This data will be used in future mapping applications.
- Acquired and set up two Lenovo tablets for the water utility department.
- Completed over 200 map and data requests from the public, City departments and other public agencies.
- Assisted several developers and realtors with the use of our web viewer.
- Provided utility data to the Public Service Commission (PSC).
- Provided GIS data, LiDAR, and imagery to several consultants: Ayres Associates, Becher Hoppe, Engberg Anderson, Rettler, Mi-Tech, AECOM, EMCS, REI, TDS, Tito, Clark Dietz, and Strand to name a few.
- Updated Fire Department maps for shared assistance.
- Modified and updated Fire Department pre-plan maps and NIFR code maps.
- Updated and improved map book with multi-family units for the Fire Department.
- Updated official city map books (house number, zoning, etc.).
- Maintained a web mapping system for the Assessment Department, Attorney Department, DPW Department, Fire Department, Inspections Department, and the general public for use with mobile and desktop devices.
- Maintain GIS data for storm, water, sanitary and electrical databases. This includes the creation of new fields, sub types, and domains.

- GPS data collection of repairs and breaks for the water department.
- Updated records and fields in Laserfiche database.
- Completed ESRI training modules online: Configuring Enterprise Logins for ArcGIS Online and ArcGIS Portal and Sharing GIS Content Using ArcGIS

CONSTRUCTION & MAINTENANCE DIVISION

- Maintained high level of service, including winter maintenance which had 27 full plow events.
- Swept over 6,589.9 miles of street capturing 2,517 yards of sand and debris.
- The mowing crews spent 899 hours of full-time labor and 1,080.5 hours of seasonal help maintaining City properties.
- The Sign Department repaired/replaced 401 signs, painted 2,792 feet of crosswalks, painted 32 stop barks, and painted 257,626 feet of centerlines.
- Disposed of 426.84 tons of trash during five N2N (Clean it up Wausau) events for a total of $115,880.20.
- Operated the yard waste site serving 36,002 visits by residents and contractors. Recycled 8,440 yards of yard waste.
- During leaf pick-up, the department collected and baled 13,209 cubic yards of leaves and hauled to the compost areas.
- 2,626.68 tons of hot mix asphalt and 307.52 tons of cold mix asphalt were used to patch City streets and sidewalks.
- 824 labor hours were spent by the crack-filling crew placing 9,246 pounds of materials.
- Assisted with the Sealcoating project and sealed 57,480 square yards of streets with boiler slag, 17,188 square yards of streets with GSB-88 formula material, 18,706 square yards of 3/8" chip seal, 50,283 square yards of 1/4" chip seal, 68,989 square yards of fog seal coat, and 143,657 square yards of bituminous pavement crack treatments.
- 5,530 hours were spent on storm sewer maintenance. 170 catch basins were repaired. 45 inlets were replaced. 94 catch basin sumps were cleaned, 212 catch basin grates were cleaned, and 250 catch basin and manholes were cleaned. 1,113 creek grates were cleaned along with 2,049 lineal feet of storm sewer were cleaned. 375 yards of material was disposed of as a result of the cleaning.
- Set up and tear down 34 special events. 706.51 regular labor hours, 263.52 overtime hours and 160.75 seasonal employee hours, for a cost of $72,352.03.
- Demolished 19 structures for future development for a cost of $33,647.71.
- Abated 6 properties per the order of the Inspections Department.
- Assisted other department on Public Works projects in sidewalk replacement, asphalt overlay, curb and gutter maintenance and replacement, Sewer and Water Utility maintenance. Assisted in projects for the Park Department, Community Development, Police Department, Fire Department and Inspections Department.
- Set up and assisted the Clerk's Office with 1 Election.
- Maintained 14 service parking lots and 4 parking structures with summer and winter maintenance.
- A total of 2,068.13 hours were spent training employees to ensure they are property trained for safety, compliance and efficiencies.

INSPECTIONS

- We on boarded a new property inspector in 2019. Adam has worked tirelessly to learn a variety of codes and standards: from housing to zoning to WDNR refuse and recycling. Our division has gone from averaging 25 + years of experience to less than 5 years. Retirements have allowed for a completely new division.
- 2019 continued a stellar trend of construction in the city. We had strong growth in multiple family residential development highlighted by the Riverfront 4 story apartment building and the redevelopment of Mountain Lanes apartments. Wausau Chemical moved from several properties along the riverfront north of Bridge Street to the new business campus expansion off of County Highway O.
- A complete repeal and replacement of the zoning code occurred in 2019 and became effective on January 1, 2020. The previous zoning code was adopted in 1967. While the previous code saw the development of many parts of town, it had references to uses that are no longer prominent. This new document completely overhauled the land use references, updated the sign code, added landscaping point requirements, updated our shoreland and floodplain zoning to Wisconsin Department of Natural Resource standards, and allows buildings that do not meet the ordinance to repair as needed without penalty. While the new code is slightly larger, 417 pages, it is much more user friendly and is meant to pick up and plan your project requirements from start (where can I build an office) to finish (landscaping and signage allowances). For the most part, residential zoning and requirements stayed the same.
- Our rental inspection program has continued to evolve as state legislation carved out limitations for municipalities. Wausau city council adopted a 20 block rental inspection district that encompasses the area north of E Bridge Street up to E Wausau Avenue. This area near Athletic Park has approximately 90 percent of dwelling units as rentals. The average age of the structures is 65+ years old. Please note the inspections for this area are on hold as we work through the Covid-19 pandemic.
- In addition to the Rental inspection District, Wausau has adopted a Rental Registration requirement for all property owners that have a rental dwelling unit in the city. The registration is a one-time requirement provided the owners contact information or property manager does not change. We are working through our registration list currently and will continue to look out for rental properties based on sales, complaints, and any other means.

- Our permit and inspection program continues to be a good investment. Our division upgraded to a new version of the Evolve software in November 2019. There were several improvements to the system highlighted by easier scheduling of inspections. Once Covid-19 hit, Infovision Software contacted us and offered free of charge a software upgrade to allow for E-inspections. This feature can be used for small projects so that the contractor is able to upload photographs of the work and the inspector can review and comment as needed. This feature has been helpful in small projects where the citizens are working from home. We are able to verify code compliance and keep each other safe.
- We completed transfer of the electrical shop budgeting and accounting beginning 1/1/2020. This transfer created a more streamlined approach to street lighting, traffic control management, and personnel management.
- We updated and enhanced the city of Schofield building inspection website. Wausau has served as Schofield's inspections team since 2016.
- Staff updated our resident's guide to city ordinances. This document focuses mostly on common questions and concerns from citizens in regard to living in Wausau. Information, direct contacts and quick references are available in the document.
- We on boarded a new property inspector in 2019. Adam has worked tirelessly to learn a variety of codes and standards: from housing to zoning to WDNR refuse and recycling. Our division has gone from averaging 25 + years of experience to less than 5 years. Retirements have allowed for a completely new division.

2019 Building Permits		
Category	No. of Permits	Valuation
Residential Construction	2,243	$21,031,687
Non-Residential Construction	655	$88,881,311
TOTALS	2,898	$109,912,998

Property Maintenance and Code Enforcement		
Category	2019 Totals	2018 Totals
Number of Complaints	3,479	2,877
Number of Violations	6,696	5,428
Weed Notices Sent	863	806

ELECTRICAL

- Rewired Central Bridge Street intersection and relocated loop detectors.
- Installed and provided power and data to new parking kiosks.
- Converted 90 stairwell lights in the Jefferson Street Parking Ramp to LED.
- Converted converting lighting in the Jefferson Street Parking Ramp by transforming 250 lights to LED.
- Serviced and maintained over 2,000 street lights.
- Serviced and maintained 43 traffic signal intersections.
- Located all City-owned electrical for Digger's Hotline requests.
- Maintained lighting in two City-owned parking lot and four parking ramps.
- Maintained ROAM system throughout the City to control new LED lighting.
- Maintained electrical and runway lighting at the Wausau Downtown Airport.

2021 GOALS AND OBJECTIVES:

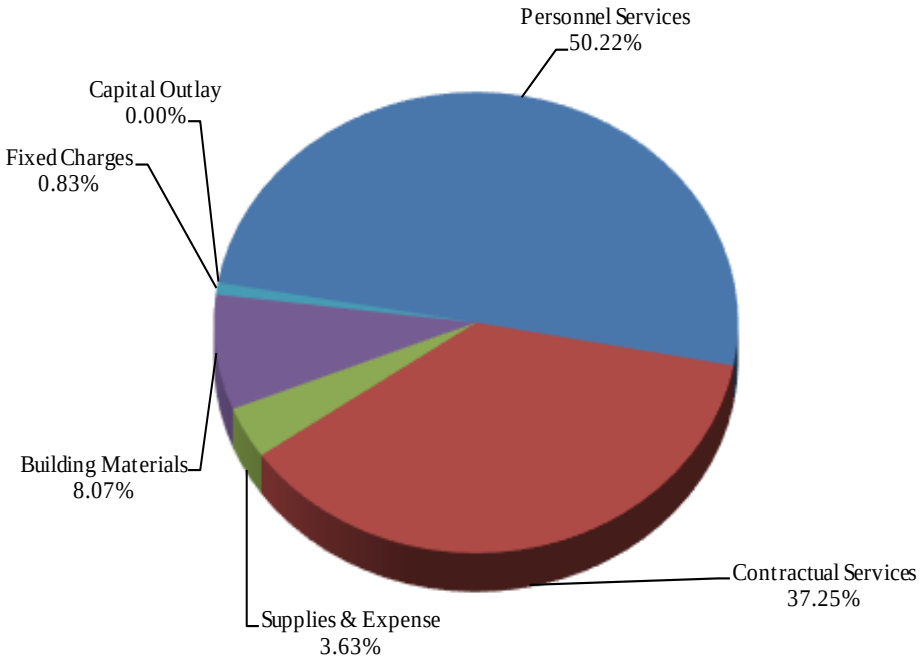
- Pursue and apply for other funding sources to assist in offsetting city project expenses.
- Continue improving service to city residents and alderpersons providing timely responses and actions to requests and complaints.
- Create efficiencies in procurement of services and methods for purchasing and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

DEPARTMENT STATISTICS:

	2019	2018	2017	2016	2015	2014	2013	2012	2011
Building Permits Issued									
Residential	2243	1979	1683	1416	1180	1,161	920	903	827
Non-Residential	655	499	848	274	211	214	196	178	170
Total Construction Value ($000)									
Residential	21,031	18,310	16,681	11,878	13,383	12,366	9,812	12,772	15,085
Non-Residential	88,881	88,010	121,043	73,203	71,949	44,456	51,571	44,076	18,599

	2019	2018	2017	2016	2015	2014	2013	2012	2011
Yardwaste Visits	36,002	34,929	36,604		39,868	34,322	39,913	34,322	30,038
Large Item Clean Up Waste Removal and Recycling (tons)	426.84	420	392		169	343	512	403	445
Stormwater Maintenance									
Catch Basins Cleaned	212	635	590	1129	370	164	362	454	394
Stormsewer Miles	132	134	143	143	133	132	131	131	130
Miles of Streets Swept	6,590	5,006	5,073	6139	4,731	5,035	5,986	5,150	4,614
Yards of Sand Recovered during Sweeping	2,517	3,963	2,868	2630	3,539	3,398	3,761	4,986	2,935
Street Maintenance									
Miles of Streets	360	360	259	259.6	259	253	251	251	245
Inches of Snowfall	105	96.8	51.2	44	33	41	83	53	75
Tons of asphalt applied to potholes	2,997	1,135	496	441	646	647	590	379	814
Events supported	34	36	34	27	22	26	21	26	26
Property Maintenance									
Number of weed/grass notices	863	889	829	585	127	161	123	76	62
Number of snow removal notices	297	205	95		102	112	132	45	98
Code Enforcement (Housing/Property Maintenance)									
Number of Complaints	3,479	2,877	3,101	3,658	1,877	2,228			
Number of Violations	6,696	5,428	5,736	6,742	7,377	3,573			
Weed Notices Issued	863	806	829	585	421	561			
Abatements	6	2	10	15	9	5	6		
Demolition									
Structures Demolished	19	7	26	23	17	26	12	23	24

BUDGET:



BUDGET SUMMARY

	2018	2019	2020			2021		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	$ 4,106,209	$ 4,247,463	$ 4,548,264	$ 4,548,264	$ 4,491,220	$ 4,725,015	$ 4,725,015	$ 4,725,015
Contractual Services	4,026,804	4,414,911	3,495,666	3,394,666	3,552,980	3,516,945	$ 3,504,945	3,504,945
Supplies & Expense	333,442	362,015	341,683	327,683	359,562	344,192	$ 341,342	341,342
Building Materials	718,469	954,580	743,473	823,473	665,207	759,473	$ 759,473	759,473
Fixed Charges	95,674	96,384	73,200	73,200	78,000	78,470	$ 78,470	78,470
Capital Outlay	32,389	43,920	8,510	43,510	8,510	8,510	$ -	-
Total Expenses	$ 9,312,986	$ 10,119,274	$ 9,210,796	$ 9,210,796	$ 9,155,479	$ 9,432,605	$ 9,409,245	$ 9,409,245
Intergvtl Grants/Aids	$ 2,684,374	$ 2,728,994	$ 2,984,793	$ 2,984,793	$ 2,984,793	$ 2,984,793	$ 3,061,498	$ 3,061,498
Licenses and Permits	413,518	501,658	274,810	274,810	454,905	274,810	274,810	274,810
Fines & Forfeitures	-	-	1,030	1,030	-	1,030	1,030	1,030
Public Charges	178,925	222,850	150,305	150,305	142,400	150,555	150,555	150,555
Intergvtl Charges	22,846	15,943	10,385	10,385	1,600	2,810	2,810	2,810
Miscellaneous	34,093	18,150	14,205	14,205	8,200	12,205	12,205	12,205
Total Revenue	$ 3,333,756	$ 3,487,595	$ 3,435,528	$ 3,435,528	$ 3,591,898	$ 3,426,203	$ 3,502,908	$ 3,502,908

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The 2021 budget continues the deferral of important street maintenance efforts including: seal coat and chip seal. During 2017 budget deliberations the Council committed to increasing the seal coat budget annually and applying surplus to future year budgets to support continued street maintenance. The budget also provides for an increase in hot mix.

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR DOLLAR	PERCENT
2021	$9,409,245	$198,449	2.16%
2020	$9,210,796	$323,643	3.64%
2019	$8,887,153	$120,713	1.38%
2018	$8,766,440	$217,637	2.55%
2017	$8,548,803	$136,962	1.63%
2016	$8,411,841	$222,714	2.72%
2015	$8,189,127	($205,215)	-2.45%
2014	$8,394,342	($18,234)	-0.22%
2013	$8,412,576	($245,430)	-2.84%
2012	$8,658,006	($102,206)	-1.17%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR DOLLAR	PERCENT
2021	$3,502,908	$67,380	1.96%
2020	$3,435,528	$288,593	9.17%
2019	$3,146,935	$30,403	0.98%
2018	$3,116,532	$193,312	6.61%
2017	$2,923,220	$50,301	1.75%
2016	$2,872,919	($34,170)	-1.18%
2015	$2,907,089	$34,170	1.19%
2014	$2,872,919	$112,069	4.06%
2013	$2,760,850	$169,568	6.54%
2012	$2,591,282	($355,556)	-12.07%

PARK, RECREATION AND FORESTRY DEPARTMENT

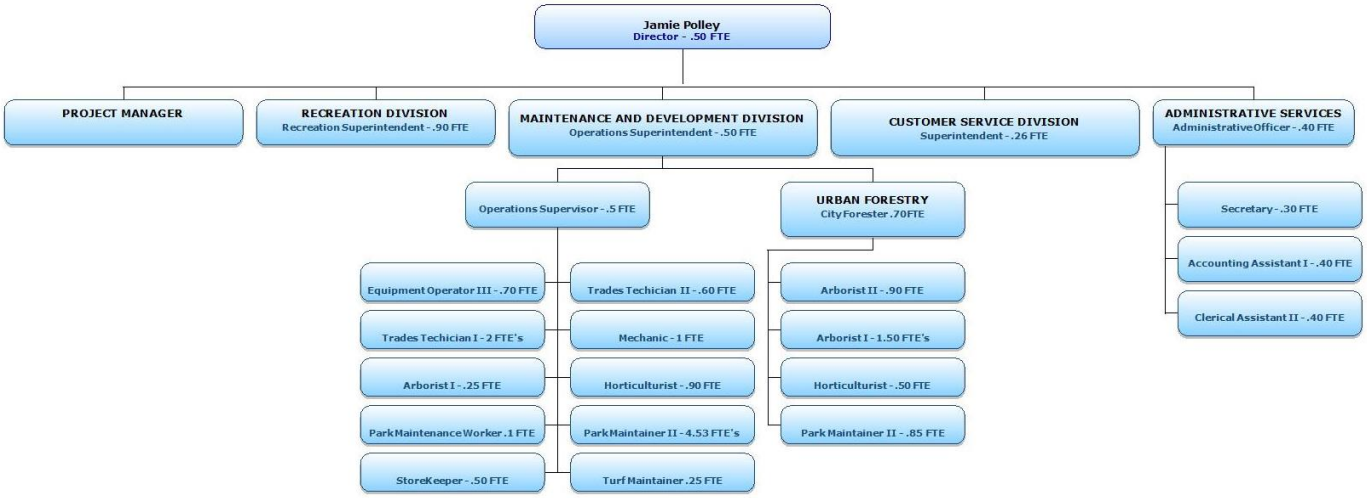
MISSION:

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

DEPARTMENTAL RESPONSIBILITIES:

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

ORGANIZATIONAL STRUCTURE:



STAFFING LEVELS:

	City Effort	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
TOTAL	20.19	40.58	40.58	40.58	40.58	38.00	37.00	37.00	36.00	36.00	36.00

DEPARTMENT RESULTS AND STATISTICS: 34 Parks, 350 Acres, 26,000 Street Trees, 18 Tennis Courts, 7 Pickleball Courts, 15 Sports Fields, 4 Sledding Hills, 3 Recreational Ice Rinks, 1 Hockey Rink, 6 Basketball Courts, 3 Outdoor Swimming Pools, 4 Boat Landings, 1 Skateboard Park, 4 Shelter Buildings, 11 Open Air Shelters, 1 Snow Tubing Facility, 1 Community Square, 1 Handicapped Accessible Kayak and Canoe Launch, 7.2 Miles of River Edge Trail, 1 Wharf with Finger Docks and Kayak Launches, 1 Inclusive Playground (JoJo's Jungle), and 3 Playgrounds with Poured in Place Safety Surfacing.

ACCOMPLISHMENTS:

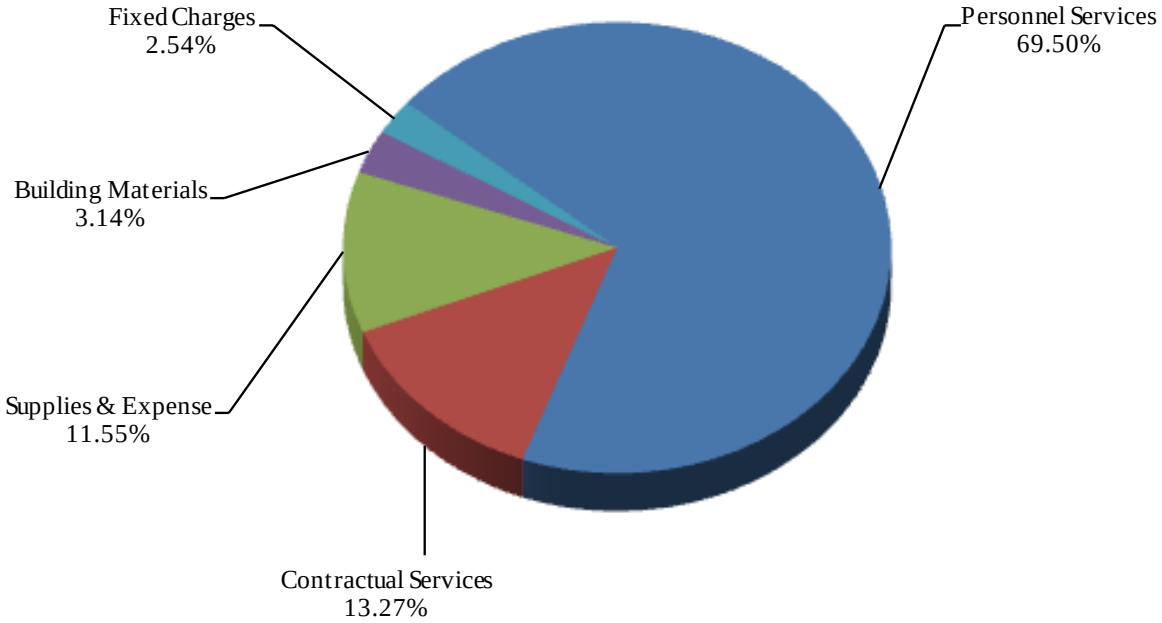
- Provided over 350 acres of park lands and facilities in 34 locations to the public in a safe, well maintained and attractive condition.
- In 2019 served approximately 27,120 patrons at three outdoor swimming pools and sold 625 annual swim passes.
- In 2019 provided swim lessons to 206 individuals and tennis lessons to 207 individuals & 24 family members.
- Prepared plan for pool opening during Covid-19 if needed. Pools were not open.
- Developed a detailed staffing plan to provide safe swimming and social distancing for future pool operations.
- Expanded swim lesson opportunities to include weeknight and weekend lessons.
- Re-vamped swimming lesson formats to more accurately reflect other lesson formats in our area.
- Distributed 120 Family Activity Kits in partnership with Wausau Schools' Community Connections.
- Distributed additional family activity supplies through the Boys and Girls Club.
- Provided playing fields for over 2,500 youth involved in organized baseball, softball and soccer.
- Provided three recreational ice rinks, one hockey rink and four sledding hills.
- Removed 108 Ash trees as part of Emerald Ash Borer Management Plan
- Planted 402 trees, removed 377 non-ash trees, pruned 5,500 trees and responded to storm events.
- Chemical treatment of over 1,000 ash street trees as part of the Emerald Ash Borer management plan.
- Supported hundreds of community group events and worked to cancel or reschedule events including the Wausau Balloon Rally, Chalkfest, Beer and Bacon Fest, Blues Fest, Festival of Arts, Concerts on the Square, Jazz on the River & Komen Race for the Cure.
- Published two seasonal recreation guides.
- Sylvan Hill Park- Served 5,700 users during public tubing and 1,600 users during private rentals for a total of 7,300 youth and adults.
- Continued invasive species control program on Glossy Buckthorn and Garlic Mustard at Oak, Fern Island, Riverside and Barker Stewart Island Parks.
- Continued cooperative provision of City services with Public Works including boulevard, event support, and river clean-up.
- Provided and maintained flowers at over 40 locations.
- Expanded Trail Tales story book walks from 2 to 6 walks installed in 3 city and 3 county park trails and or walking paths.
- Participated in the Wausau/Central Wisconsin Sports Authority.
- Partnerships: Maintained program partnerships with Wausau School District, Marathon County Health Department, Safe Kids of Wausau, Marathon County Public Library, Marathon County Literacy Council, YMCA, American Red Cross, and Partnership for Youth, and Marshfield Clinic and Security Health Plan.
- Replaced playground equipment at Pleasant View Park, Oak Island Park, and Scholfield Park and completed playground audits.
- Developed a plan to encourage social distancing inside the Sylvan Chalet and on the grounds during tubing season.
- Athletic Park: reconstruction of outfield wall frame and panels, worked in partnerships with Woodchucks to plan and start Phase IV renovations to 1st base side.
- Athletic Park: New outfield poles installed and field lighting upgrades.
- Brockmeyer Park: Completed construction of Jo Jo's Jungle Community Playground and Splash Pad. ADA improvements to existing parking lot.
- River Edge Trail: Eastbay Vista deck, regrading and replacement of decking and rails, trail light replacements and upgrades to LED lights.
- Developed Covid-19 plans for all playgrounds, parks and special use facilities and placed signage or public communications when necessary.
- Worked closely with the Woodchucks to develop their Covid-19 operations plan.
- Increased cleaning of park facilities to abide by CDC guidelines during Covid-19.
- Worked with Wausau Whitewater during their improvements to the Whitewater course.
- Reviewed potential development applications for park dedication requirements.
- Worked with Engineering and Public Works to construct first City dog park.
- River Edge Trail: Eastbay Vista deck, regrading and replacement of decking and rails, trail light replacements and upgrades to LED lights.
- Alexander Park: LED lighting upgrades for tennis and basketball courts.
- Dog Park: Continued construction of park. Completed parking lot, curbing and sidewalks, water line installation, concrete entryway, and turf work.

- Forest Park: Replaced playground equipment. Added an accessible path from the street to the playground. Installed an electric service to provide park lighting.
- Memorial Park: Replacement/upgrades for disc golf baskets.
- Riverlife: Hardware upgrades to wharf piers to provide more efficient installations.
- 400 Block: Replacement of sidewalk tables and chairs.
- Gilbert Park: Boat launch and shoreline remediation completed.
- Kaiser and Schulenburg Pools: Installation of fiber optic lines to pool buildings to provide WI-FI for operations processes. Installation of sensors on pool equipment for off-site monitoring.
- Oak Island Park: Reconstruction of asphalt paths along rivers edge and connections to shelter and playground.
- Sylvan Hill Park: Water system upgrades and procurement of a second snow making gun for increased efficiencies.
- Yawkey Park: Installation of a new water service. Decorative fountain structure cleaning and installation of a controller and timer for water savings.
- Reserveable Shelters: Continued replacement of interior tables and chairs.

GOALS AND OBJECTIVES:

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

BUDGET:



BUDGET SUMMARY

	2018	2019	2020			2021		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	2,022,105	2,008,193	2,110,492	2,110,492	1,766,707	2,160,576	$ 2,160,576	$ 2,160,576
Contractual Services	261,338	322,094	409,605	409,605	331,953	412,608	$ 412,608	412,608
Supplies & Expense	315,547	296,962	395,742	395,742	265,427	390,982	$ 358,982	358,982
Building Materials	55,157	50,570	89,700	89,700	84,500	97,700	$ 97,700	97,700
Fixed Charges	70,303	72,991	68,632	68,632	70,395	78,817	$ 78,817	78,817
Capital Outlay	-	-	-	-	-	-	-	-
Total Expenses	$ 2,724,450	$ 2,750,810	$ 3,074,171	$ 3,074,171	$ 2,518,982	$ 3,140,683	$ 3,108,683	$ 3,108,683
License & Permits	$ 2,642	$ 2,721	$ 2,805	$ 2,805	$ 2,805	$ 2,887	$ 2,887	$ 2,887
Public Charges	293,694	311,601	319,810	319,810	147,702	320,360	320,360	320,360
Intergvt Chgs for Services	2,299	-	-	-	-	-	-	-
Miscellaneous	9,768	5,558	4,700	4,700	5,914	5,300	5,300	5,300
Total Revenue	$ 308,404	$ 319,881	$ 327,315	$ 327,315	$ 156,421	$ 328,547	$ 328,547	$ 328,547

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

Seasonal employment budget increased due to staffing demands at tight employment market. Riverlife Chemicals were moved to the Park Fund.

DEPARTMENT RESULTS AND STATISTICS: 34 Parks, 350 Acres, 26,000 Street Trees, 18 Tennis Courts, 7 Pickleball Courts, 15 Sports Fields, 4 Sledding Hills, 3 Recreational Ice Rinks, 1 Hockey Rink, 6 Basketball Courts, 3 Outdoor Swimming Pools, 4 Boat Landings, 1 Skateboard Park, 4 Shelter Buildings, 11 Open Air Shelters, 1 Snow Tubing Facility, 1 Community Square, 1 Handicapped Accessible Kayak and Canoe Launch, 7.2 Miles of River Edge Trail, 1 wharf with finger docks and kayak launches

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
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	($622,075)	-20.24%
2014	$3,074,171	$781,767	34.10%
2013	$2,292,404	($1,543)	-0.07%
2012	$2,293,947	($145,935)	-5.98%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2021	$328,547	$1,232	0.38%
2020	$327,315	$22,082	7.23%
2019	$305,233	($12,881)	-4.05%
2018	$318,114	($9,201)	-2.81%
2017	$327,315	$8,749	2.75%
2016	$318,566	$7,868	2.53%
2015	$310,698	($16,617)	-5.08%
2014	$327,315	$79,586	32.13%
2013	$247,729	($7,269)	-2.85%
2012	$254,998	$10,782	4.42%

CONSOLIDATED EXPENDITURES AND REVENUES - SPECIAL REVENUE FUNDS
2021 BUDGET

	COMMUNITY DEVELOPMENT FUNDS	ECONOMIC DEVELOPMENT FUND	ENVIRONMENTAL CLEAN UP FUND	HAZARDOUS MATERIALS CONTRACT FUND
PERSONAL SERVICE	1,198,370	-	15,223	31,100
CONTRACTUAL SERVICES	255,195	5,000	130,600	3,200
SUPPLIES & EXPENSE	38,050	-	-	22,500
BUILDING MATERIALS				
FIXED CHARGES	-	-	-	-
GRANTS,CONTRIBUTIONS & OTHER	-	-	-	-
CAPITAL OUTLAY	-	-	-	-
OTHER FINANCING USES	101,400	-	-	-
	$ 1,593,015	$ 5,000	$ 145,823	$ 56,800
GENERAL PROPERTY TAXES	264,232	-	-	-
OTHER TAXES	-	-	-	-
INTERGOVERNMENTAL GRANTS & AID	23,450	-	-	81,000
LICENSES & PERMITS	-	-	-	-
PUBLIC CHARGES FOR SERVICES	-	-	-	-
INTERGOVT CHARGES FOR SERVICES	753,218	-	-	-
MISCELLANEOUS REVENUE	510,127	5,714	87,000	-
OTHER FINANCING SOURCES	76,500	-	-	-
	$ 1,627,527	$ 5,714	$ 87,000	$ 81,000

HOUSING STOCK IMPROVEMENT FUND	ROOM TAX FUND	PUBLIC ACCESS FUND	RECYCLING FUND	EMS GRANT FUND	400 BLOCK RIVERLIFE FUND	TOTAL
-	37,047	42,043	114,305	-	19,000	1,457,088
-	-	8,690	618,260	-	44,500	1,065,445
-	-	2,210	16,645	10,500	39,400	129,305
					100	100
-	-	-	10,500	-	-	10,500
25,000	207,976	-	-	-	-	232,976
-	-	17,000	-	-	-	17,000
-	199,110	-	-	-	-	300,510
$ 25,000	$ 444,133	$ 69,943	$ 759,710	$ 10,500	$ 103,000	$ 3,212,924
-	-	-	586,910	-	-	851,142
-	510,000	-	-	-	-	510,000
-	-	-	147,000	10,500	-	261,950
-	-	63,233	-	-	-	63,233
-	-	-	-	-	16,000	16,000
-	-	-	-	-	-	753,218
25,000	-	6,710	800	-	-	635,351
-	-	-	-	-	52,755	129,255
$ 25,000	$ 510,000	$ 69,943	$ 734,710	$ 10,500	$ 68,755	$ 3,220,149

COMMUNITY DEVELOPMENT FUND

MISSION:

The Community, Planning and Economic Development Department:

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

DEPARTMENTAL RESPONSIBILITIES:

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

ORGANIZATIONAL STRUCTURE:

STAFFING LEVELS (FTE's):

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
TOTAL	14.00	14.00	14.00	14.00	13.75	13.75	12.75	12.00	12.00	12.00

ACCOMPLISHMENTS:

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

- **Economic Development**
  - Continued implementation of the award-winning Live It Up Wausau economic development homesteading program.
  - Continued strategic focus on the 'diversification of housing typology' which to date has included over 300 proposed or under construction new multifamily and urban formatted housing projects across the City including: Urban West, Sherman Street bungalows, Thomas Street Duplexes, River East Townhomes, Riverlife Phase 1, redevelopment of Mountain Lanes, etc.
  - Expanded manufacturing jobs with economic development incentives for businesses in the Wausau Business Campus.
  - Continued collaboration with the Greater Wausau Chamber of Commerce and surrounding communities on the region's Economic Development Strategic Plan.
  - Released multiple redevelopment RFPs.
  - Worked with developers on market rate infill-housing redevelopment projects.
  - Continued strategy for moving the Wausau Center Mall forward, including planning with new ownership team.
  - Continued implementation of master plan for the Wausau Business Campus Expansion Area.
  - Continued small business counseling and partnership with the Entrepreneurial and Education Center (EEC).
  - Assisted directly with craft and creative economy projects and renovations including: the Whitewater Music Hall- at the former Mason's Lodge, new/relocated Terradea and exterior of Shepard and Schaller- following the successful renovations of Downtown Grocery, Wausau Club and Hiawatha Depot projects in recent years.
  - Continued partnership with MCDEVCO to facilitate gap financing needed by businesses.
- **Planning**
  - Implemented complete overhaul of the City's Zoning Code, which followed the complete re-write of the City's Comprehensive Plan in 2017.
  - 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.
  - Advanced planning of the North Riverfront Area with developers and Engineering staff.
  - Worked with the ownership group of the Wausau Center Mall on advancing redevelopment plans.
  - Provided lead staff support for multiple City Commissions, some of which were recently formed- including the Public Arts Commission and Sustainability, Energy and Environment Committee, along with Plan Commission, Historic Preservation Commission, and the Bicycle and Pedestrian Advisory Committee.
  - Processed numerous rezoning and conditional use petitions through the City Plan Commission and Common Council.
  - Worked with the Wausau Historic Preservation Commission to designate historic districts at the local and national levels.
  - Provided planning and design input into transportation projects within the city, such as the Fulton Street Plaza, 1st Street Connector Trail, and Highway 52 Median and downtown Highway 52 reroute.
  - Represented the City of Wausau on the Metropolitan Planning Organization's (MPO) Technical Advisory Committee (TAC) and the MPO Bicycle and Pedestrian Subcommittee.
  - 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.
  - Joined the Wisconsin DNR Green Tier Legacy Community program.
  - Continued participation in the Wisconsin Active Together coalition
  - Assisted in planning, hosting, and presenting at the 2019 Wisconsin Bike Summit
  - Assisted with HEAL Coalition walk audits and other pedestrian data collection
  - Obtained and/or administered TAP, EIGP, Community Enhancement, Stewardship, and Environmental Impact grants for City projects

- **Community Development/Block Grant**
  - Down-payment assistance and homebuyer counseling provided to new homeowners in the City.
  - Assisted in the rehabilitation of homeowner and rental properties throughout the City.
  - Continued property disposition program to reach record low level of city-owned properties for redevelopment.
  - Continued participation in the pro-active Lead Reduction Program, a partnership with Marathon County Health Department, to eliminate lead hazards and childhood poisoning.
  - Development of new 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.
  - Funded sidewalk construction with Block Grant funds by Athletic Park.
  - Assistance to non-profits including Catholic Charities, Adaptive Communities, LENA program, Faith In Action, Northcentral Community Action, K.A.T.S. program, and Bridge Clinic Community Gardens.
  - Assisting with the demolition of former Great Lakes Cheese buildings.
  - Assisted in funding of new ADA approved playground at Oak Island Park and combining playgrounds into one at Marathon Park.
  - Development of CARES programs for assistance to Small Businesses, tenants, and homeowners who were hit hard financially due to COVID-19.
  - Partnered with Habitat for Humanity for the construction of a new home on Torney Avenue.
- **Community Development Authority**
  - Continued to maintain full occupancy at Riverview Towers, a 149-unit, Project-Based site.
  - Partnered with the Marathon County UW Extension to provide Riverview Towers residents with weekly surplus fresh produce from the Wausau Farmer's Market
  - Entered into new partnership with North Central Health Care to provide Riverview Terrace residents with daily personal and supportive services. 2020 capital improvements include a roof replacement project.
  - Public Housing – continued to maintain full occupancy of these 46 scattered site 1, 2, 3, and 4 bedroom units. 2019-2020 Capital improvements include roof replacements on 22 units and garages as well as a concrete repair project at 30 of the scattered sites.
  - The CDA achieved High-Performer designation from HUD's Real Estate Assessment Center
  - Housing Choice Voucher Program – the CDA currently partners with approximately 120 landlords providing 250+ families with monthly rental assistance. These housing vouchers provide families with over $1 million in annual housing assistance payments.
  - Integrated a 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
  - Accepted a $100,000, potentially forgivable, loan from the Judd S. Alexander Foundation to further support the City of Wausau's Live It Up program. These funds, in addition to a $250,000 loan commitment from the CDA, assisted in the closure of 29 Live It Up loans through June 2020.
  - Completed environmental clean up at 2102 N 2nd Street and sold property to Bridge Community Clinic to facilitate their expansion efforts
  - Continued environmental clean up of 303-305 South 2nd Avenue with anticipated DNR site closure by end of 2020
  - Acquisition and demolition of 2101 Grand Avenue, using CDBG funds. Successful RFP to Emmerich & Associates
  - Issued a $900,000 loan commitment to Gorman & Company to provide gap financing for the future renovation of The Landmark Apartments

GOALS AND OBJECTIVES:

Economic Development

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

- Encourage business expansion, retention and vertical integration, especially in our

competitive sectors such as manufacturing, information technology, insurance, healthcare, and construction materials.

- Support craft industry and a maker economy which highlights our strengths in local food, value-added agricultural processing, consumer packaging, millwork, locally-owned specialty retail, outdoor recreation, the visual and performing arts, and entertainment.
- Enhance urban amenities with a focus on creating place-based experiences and support local entrepreneurs seeking to provide experiences that are new and unique in the region.
- Ensure more diversified housing choices and affordable homeownership opportunities including both more affordable and higher-end rental offerings, more infill development in existing neighborhoods, greater resources for the preservation of historic properties, and the promotion of walkability and complete streets.
- Develop quality public infrastructure and municipal services which supports business expansion and improves quality of life indicators including education, health, recreation and citizenship.
- Collaborate with our peer regional municipalities, corporate partners, and local nonprofits and foundations to develop and commit to a shared economic vision of our region.
- Embrace economic and social diversity which especially engages both local youth and aging populations, promotes infrastructure and housing well suited to both populations, and opening new opportunities for local entrepreneurship.
- Enhance our physical and natural environments, increase connections to public assets, build appreciation for efforts that engage the Wisconsin River and Downtown.
- Foster a knowledge-based economy which values both professional and technical skill development along with personal intellectual growth

Planning

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

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

Community Development Department (CDD) Housing and Neighborhoods

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

- Preserve the housing stock with low interest loans for property owners and landlords for necessary repairs and property maintenance which helps stabilize neighborhoods.
- Promote homeownership and homesteading activities with low interest loans to assist the purchasing of owner-occupied homes within the City of Wausau.
- Support the development of Neighborhood Associations through local capacity building and funding for public improvements throughout qualifying census tract neighborhoods.
- Partner with non-profit organizations whose programs assist and empower lower income residents and promote the ideals of a 'housing first' agenda.

- Preserve and rehabilitate historic and commercial buildings with low interest loans for business owners for necessary façade improvements.
- Encourage infill construction and renovation of historic properties which increases diversification and choice for both market rate and affordable housing options.
- Promote policies and programs that improve housing choices.

Community Development Authority (CDA) Housing and Property Redevelopment

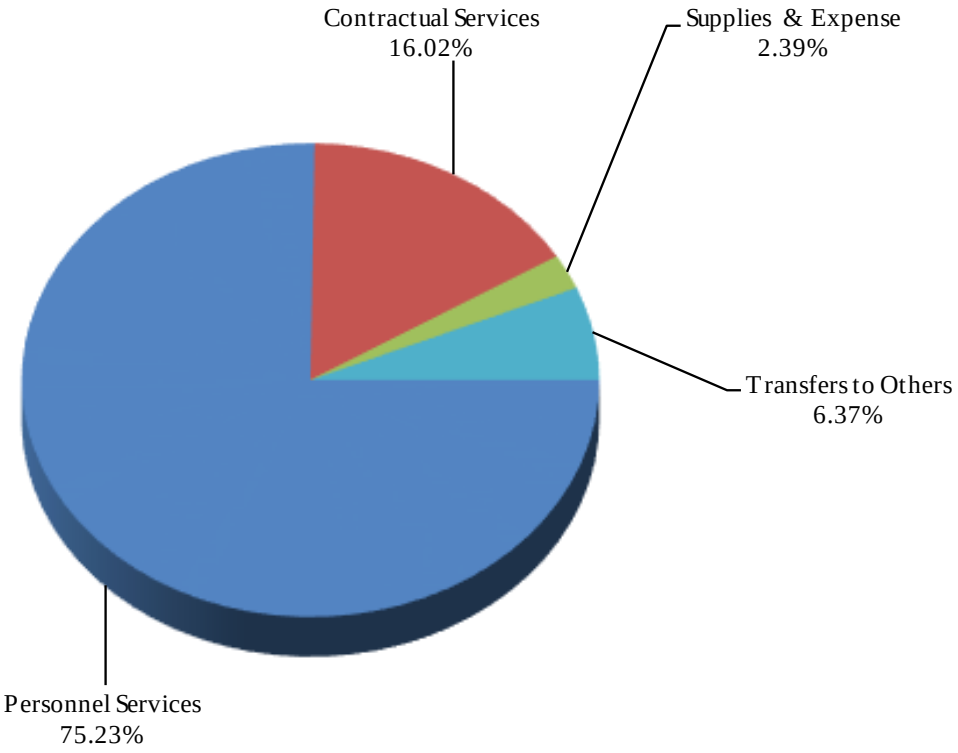
The City of Wausau provides quality housing options to elderly, disabled and low income residents in a variety of locations and formats through the Wausau Community Development Authority (WCDA) and assists in the redevelopment of challenged sites. The mission of the Authority is to:

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

FUNDING:

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

COMBINED DEPARTMENT BUDGET:



BUDGET SUMMARY	2018	2019	2020			2021		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	$ 1,126,973	$ 1,062,258	$ 1,090,770	$ 1,090,770	$ 1,082,514	$ 1,198,370	$ 1,198,370	$ 1,198,370
Contractual Services	1,002,901	541,533	204,000	204,000	557,061	255,195	255,195	255,195
Supplies & Expense	26,116	26,550	39,400	39,400	16,990	38,050	38,050	38,050
Grants & Contributions	242,481	614,102	500	500	363,274	-	-	-
Transfers to Others	247,961	657,304	60,000	60,000	143,800	101,400	101,400	101,400
Total Expenses	$ 2,646,432	$ 2,901,747	$ 1,394,670	$ 1,394,670	$ 2,163,639	$ 1,593,015	$ 1,593,015	$ 1,593,015
Taxes	$ 210,187	$ 215,085	$ 239,232	$ 239,232	$ 198,276	$ 264,232	$ 264,232	$ 264,232
Intergvtl Grants & Aids	872,391	718,501	450,000	450,000	116,506	23,450	23,450	23,450
Intergvtl Charges for Services	755,962	731,481	603,181	603,181	703,717	753,218	753,218	753,218
Miscellaneous	866,307	723,043	439,375	439,375	620,567	510,127	510,127	510,127
Transfers From Other Funds	102,097	406,792	19,500	19,500	130,000	76,500	76,500	76,500
Total Revenues	$ 2,806,944	$ 2,794,902	$ 1,751,288	$ 1,751,288	$ 1,769,066	$ 1,627,527	$ 1,627,527	$ 1,627,527

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

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

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

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

FUND BALANCE HISTORY AND PROJECTIONS:

2019:	$3,944,574
2018	$3,814,720
2017:	$3,653,207
2016:	$3,884,363
2015:	$4,089,780
2014:	$3,434,969
2013:	$3,207,394
2012:	$3,127,379

FUNDING:

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

BUDGETARY HISTORY:

		INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
YEAR	EXPENSES	DOLLAR	PERCENT
2021	$1,593,015	$198,345	14.22%
2020	$1,394,670	($56,088)	-3.87%
2019	$1,450,758	($463,778)	-24.22%
2018	$1,914,536	$500,882	35.43%
2017	$1,413,654	($539,048)	-27.61%
2016	$1,952,702	$517,015	36.01%
2015	$1,435,687	($478,849)	-25.01%
2014	$1,914,536	$328,650	20.72%
2013	$1,585,886	($49,140)	-3.01%
2012	$1,635,026	$1,788	0.11%

		INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
YEAR	REVENUES	DOLLAR	PERCENT
2021	$1,363,295	($148,761)	-9.84%
2020	$1,512,056	$155,469	11.46%
2019	$1,356,587	($257,771)	-15.97%
2018	$1,614,358	$12,192	0.76%
2017	$1,602,166	($405,058)	-20.18%
2016	$2,007,224	$435,552	27.71%
2015	$1,571,672	($42,866)	-2.66%
2014	$1,614,538	$154,538	10.59%
2013	$1,460,000	($175,026)	-10.71%
2012	$1,635,026	$1,788	0.11%

ECONOMIC DEVELOPMENT FUND

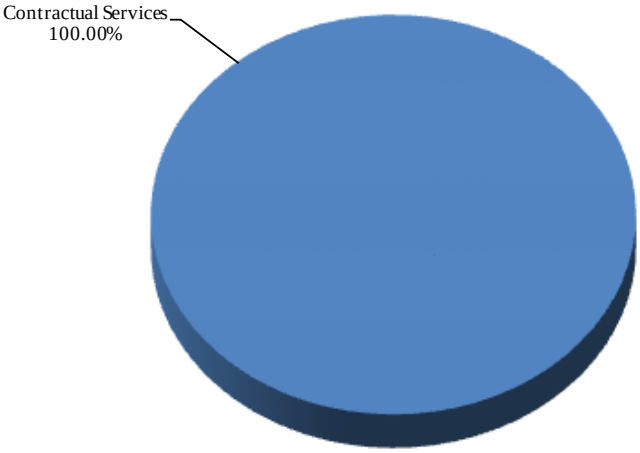
MISSION:

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

RESPONSIBILITIES:

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

BUDGET:



BUDGET SUMMARY

	2018	2019	2020			2021		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Contractual Services	$ -	$ 37,831	$ 5,000	$ 5,000	$ -	$ 5,000	$ 5,000	$ 5,000
Supplies and Expense	-	-	$ -	$ -	$ -	$ -	$ -	$ -
Grants & Contributions	-	500	-	-	-	-	$ -	$ -
Capital Outlay	-	-	-	-	-	-	$ -	$ -
Transfers to Other Funds	30,000	-	-	-	-	-	$ -	$ -
Total Expenses	$ 30,000	$ 38,331	$ 5,000	$ 5,000	$ -	$ 5,000	5,000	5,000
Miscellaneous	$ 2,381	$ 5,714	$ 5,714	$ 5,714	$ 5,714	$ 5,714	$ 5,714	$ 5,714
Other Financing Sources		-	-	-	-	-	-	-
Total Revenues	$ 2,381	$ 5,714	$ 5,714	$ 5,714	$ 5,714	$ 5,714	$ 5,714	$ 5,714

BUDGET HIGHLIGHTS:

The 2021 has a minimal amount established for professional services.

FUND BALANCE HISTORY AND PROJECTIONS:

2019	$256,569
2018	$289,186
2017	$316,805
2016	$316,205
2015	$311,285
2014	$375,403
2013	$410,458
2012	$547,844

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

BUDGETARY HISTORY:

		INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
YEAR	EXPENSES	DOLLAR	PERCENT
2021	$5,000	$0	0.00%
2020	$5,000	$0	0.00%
2019	$5,000	$0	0.00%
2018	$5,000	$0	0.00%
2017	$5,000	($1,000)	-16.67%
2016	$6,000	$1,000	20.00%
2015	$5,000	$0	0.00%
2014	$5,000	($4,000)	-44.44%
2013	$9,000	$0	0.00%
2012	$9,000	$0	0.00%

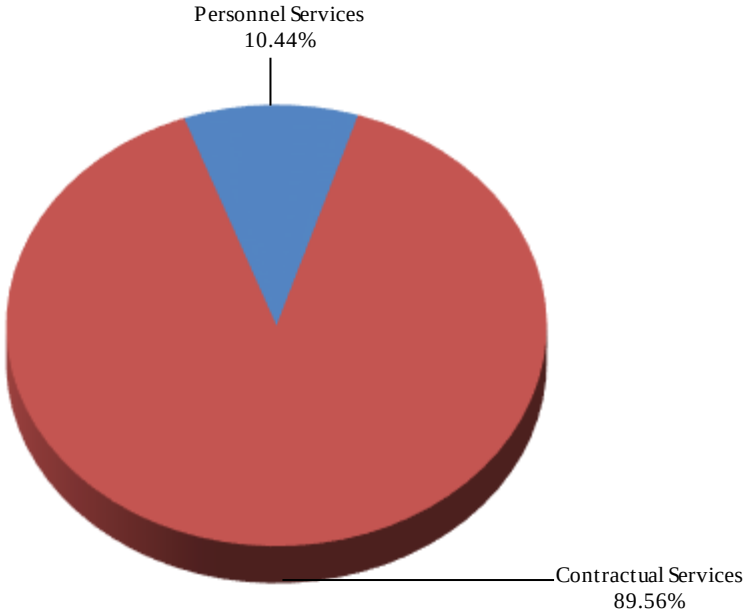
		INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
YEAR	REVENUES	DOLLAR	PERCENT
2021	$5,714	$0	
2020	$5,714	($103)	-1.77%
2019	$5,817	$5,817	
2018	$0	($819,250)	-100.00%
2017	$819,250	$819,250	
2016	$0	$0	0.00%
2015	$0	$0	100.00%
2014	$0	($9,000)	-100.00%
2013	$9,000	$8,900	8900.00%
2012	$100	$0	0.00%

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

	2018	2019	2020			2021		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	$ 13,285	$ 13,595	$ 14,307	$ 14,307	$ 15,223	$ 15,223	$ 15,223	$ 15,223
Contractual Services	100,391	141,166	140,056	140,056	230,600	130,600	130,600	130,600
Total Expenses	$ 113,676	$ 154,761	$ 154,363	$ 154,363	$ 245,823	$ 145,823	$ 145,823	$ 145,823
Miscellaneous	$ 124,319	$ 103,840	$ 80,000	$ 80,000	$ 87,000	$ 87,000	$ 87,000	$ 87,000
Total Revenues	$ 124,319	$ 103,840	$ 80,000	$ 80,000	$ 87,000	$ 87,000	$ 87,000	$ 87,000

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

This fund accumulates costs associated with the monitoring of the site. The annuity insurance payments into the fund ended in 2019. Ongoing revenues represent reimbursements related to the Superfund site with Wausau Chemical, Marathon Electric and the city.

FUND BALANCE HISTORY AND PROJECTIONS:

2020	$1,566,265
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

$1,200,000 of the fund balance is reserved for an outstanding TID advance.

BUDGETARY HISTORY:

		INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
YEAR	EXPENSES	DOLLAR	PERCENT
2021	$145,823	($8,540)	-5.53%
2020	$154,363	$5,000	3.35%
2019	$149,363	($4,224)	-2.75%
2018	$153,587	($15,394)	-9.11%
2017	$168,981	$100,000	144.97%
2016	$68,981	($1,000)	-1.43%
2015	$69,981	($84,382)	-54.66%
2014	$154,363	$127,883	482.94%
2013	$26,480	Newly budgeted	

		INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
YEAR	REVENUES	DOLLAR	PERCENT
2021	$87,000	$7,000	8.75%
2020	$80,000	($62,410)	-43.82%
2019	$142,410	$62,410	78.01%
2018	$80,000	$0	0.00%
2017	$80,000	$17,590	28.19%
2016	$62,410	$0	0.00%
2015	$62,410	$0	0.00%
2014	$62,410	$0	0.00%
2013	$62,410	Newly budgeted	

HAZARDOUS MATERIALS CONTRACT FUND

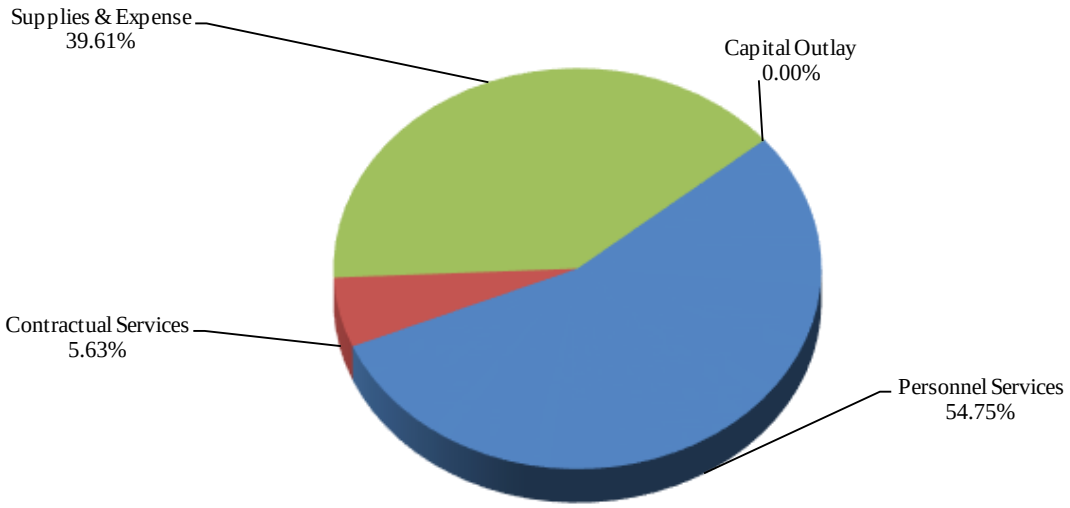
MISSION:

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

DEPARTMENTAL RESPONSIBILITIES:

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

BUDGET:



BUDGET SUMMARY

	2018	2019	2020			2021		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	$ 35,557	$ 36,556	$ 39,000	$ 39,000	$ 31,100	$ 31,100	$ 31,100	$ 31,100
Contractual Services	595	160	2,200	2,200	1,300	3,200	3,200	3,200
Supplies & Expense	87,180	24,386	23,100	23,100	21,000	22,500	22,500	22,500
Capital Outlay	-	-	13,000	13,000	-	-	-	-
Total Expenses	$ 123,332	$ 61,102	$ 77,300	$ 77,300	$ 53,400	$ 56,800	$ 56,800	$ 56,800
Intergovt Grants & Aid	$ 95,880	$ 81,000	$ 81,000	$ 81,000	$ 81,000	$ 81,000	$ 81,000	$ 81,000
Intergovt Chgs for Services	14,880	-	-	-	-	-	-	-
Miscellaneous Revenue	6,638	-	-	-	-	-	-	-
Total Revenues	$ 117,398	$ 81,000	$ 81,000	$ 81,000	$ 81,000	$ 81,000	$ 81,000	$ 81,000

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

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

FUND BALANCE HISTORY AND PROJECTIONS:

2020 Projected	$227,563
2019	$199,963
2018	$180,065
2017	$200,879
2016	$162,573
2015	$129,788
2014	$ 94,079
2013	$ 90,898
2012	$132,991

BUDGETARY HISTORY:

		INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
YEAR	EXPENSES	DOLLAR	PERCENT
2021	$56,800	($20,500)	-26.52%
2020	$77,300	$7,050	10.04%
2019	$70,250	$34,650	97.33%
2018	$35,600	($18,120)	-33.73%
2017	$53,720	($32,547)	-37.73%
2016	$86,267	$12,937	17.64%
2015	$73,330	$3,080	4.38%
2014	$70,250	$0	0.00%
2013	$70,250	$47,293	206.01%
2012	$22,957	($100,375)	-81.39%

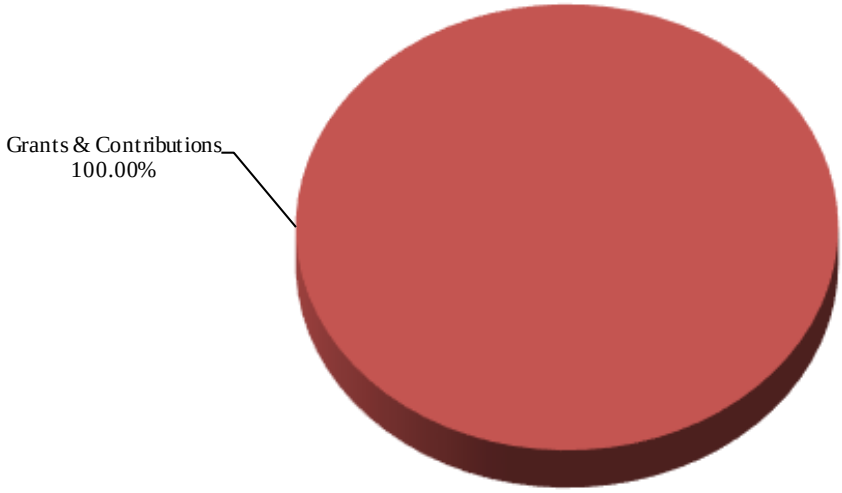
		INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
YEAR	REVENUES	DOLLAR	PERCENT
2021	$81,000	$0	0.00%
2020	$81,000	$0	0.00%
2019	$81,000	$0	0.00%
2018	$81,000	$0	0.00%
2017	$81,000	$0	0.00%
2016	$81,000	$0	0.00%
2015	$81,000	$0	0.00%
2014	$81,000	$0	0.00%
2013	$81,000	$81,000	0.00%
2012	$0	($105,332)	0.00%

HOUSING STOCK IMPROVEMENT FUND

MISSION:

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

BUDGET:



BUDGET SUMMARY

	2018	2019	2020			2021		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Contractual Services	$ 198,009	$ 125,827	$ 2,500	$ 2,500	$ -	$ -	$ -	$ -
Grants & Contributions	-	-	25,000	25,000	125,000	25,000	25,000	25,000
Other Financing Uses	-	-				-	-	-
Total Expenses	$ 198,009	$ 125,827	$ 27,500	$ 27,500	$ 125,000	$ 25,000	$ 25,000	$ 25,000
Intergovtl Grants/Aids	$ 149,091	$ 111,557	$ -	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenues	39,894	79,873	25,000	25,000	46,000	25,000	25,000	25,000
Total Revenues	$ -	$ 191,429	$ 25,000	$ 25,000	$ 46,000	$ 25,000	$ 25,000	$ 25,000

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The Live It Up loan program, the DNR lead abatement program and other activities related to the housing stock improvement activity funded with the final increment of Tax Increment District Number Two and DNR grants are accounted for in this fund. In addition, the Common Council authorized a $250,000 loan to Blenker Development

for the construction of housing on Third Street. This payment was disbursed in 2018 and will be replenished with TID #12 increment. The funding of the Blenker project represents an interfund loan. The 2021 budget represents Live It Up loans which are contingent upon loan repayments.

FUND BALANCE HISTORY AND PROJECTIONS:

2020Projected	$	295,960
2019	$	374,960
2018	$	59,357
2017	$	318,381
2016	$	490,183
2015	$	629,083
2014	$	633,390

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2021	$25,000	($2,500)	-9.09%
2020	$27,500	$7,500	37.50%
2019	$20,000	($250,000)	-92.59%
2018	$270,000	$255,000	100.00%
2017	$15,000	$15,000	100.00%
2016	$0	$0	0.00%
2015	$0	$0	0.00%
2014	$0	New Fund	

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2021	$25,000	$0	100.00%
2020	$25,000	$5,000	25.00%
2019	$20,000	$0	100.00%
2018	$20,000	$7,000	100.00%
2017	$13,000	$13,000	100.00%
2016	$0	$0	0.00%
2015	$0	$0	0.00%
2014	$0	New Fund	

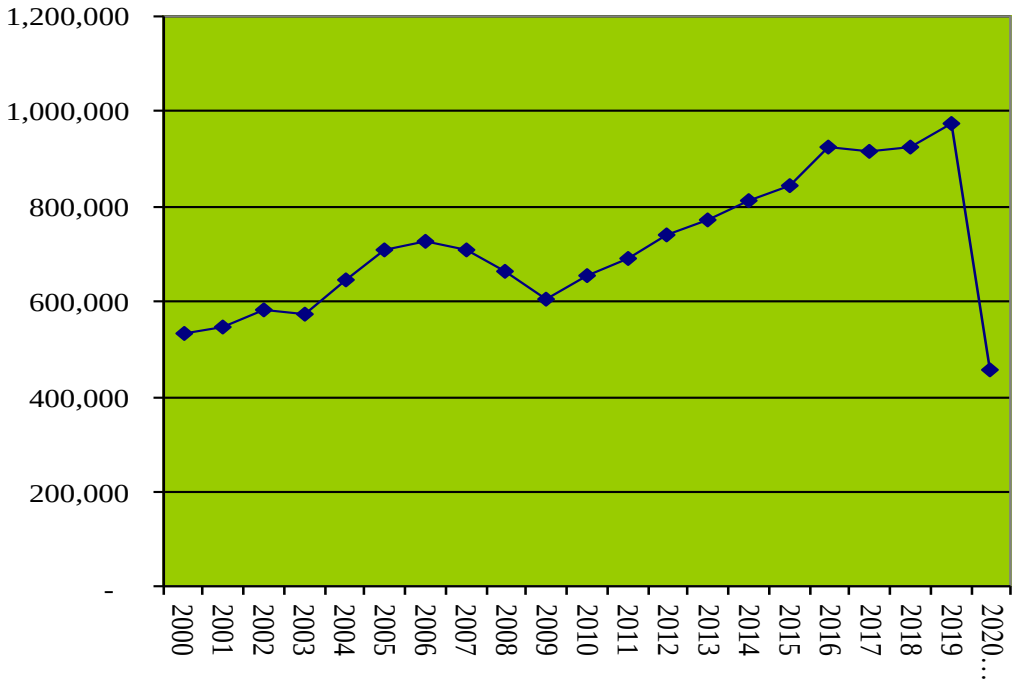
ROOM TAX FUND

MISSION:

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

RESPONSIBILITIES:

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



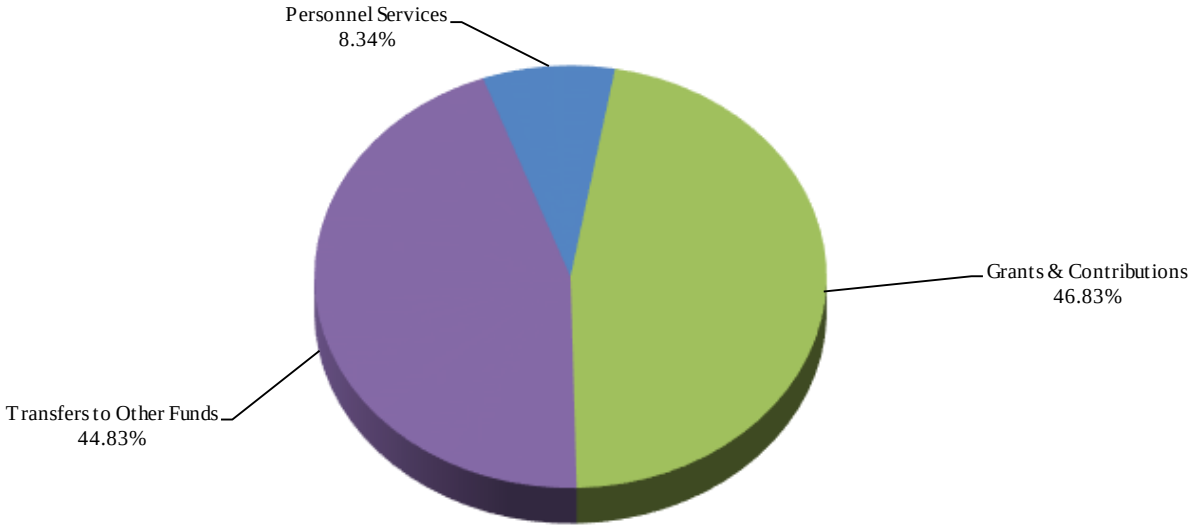
BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

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

- The City must forward to a tourism entity or commission any room tax revenue exceeding the amount the City is allowed to retain.
- The City is allowed to retain the greater of 30% (2015 = $253,547) Or

  FY 2017 = 2014 retained $506,526
  FY 2018 = 2013 retained $481,734
  FY 2019 = 2012 retained $461,407
  FY 2020 = 2011 retained $431,973
  FY 2021 = 2010 retained $444,133 and thereafter

BUDGET:



BUDGET SUMMARY

	2018	2019	2020			2021		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	$ 21,526	$ 26,613	$ 49,276	$ 49,276	$ 38,299	$ 37,047	$ 37,047	$ 37,047
Contractual Services	12,637	51,074	-	-	-	-	$ -	-
Grants & Contributions	635,966	664,583	546,776	546,776	222,551	207,976	$ 207,976	207,976
Transfers to Other Funds	259,781	183,127	174,721	174,721	174,721	199,110	$ 199,110	199,110
Total Expenses	$ 908,385	$ 925,397	$ 770,773	$ 770,773	$ 435,571	$ 444,133	$ 444,133	$ 444,133
Taxes	$ 926,024	$ 975,538	$ 880,000	$ 880,000	$ 457,486	$ 510,000	$ 510,000	$ 510,000
Total Revenues	$ 926,024	$ 975,538	$ 880,000	$ 880,000	$ 457,486	$ 510,000	$ 510,000	$ 510,000

The Room Tax Commission has not concluded their budget work for 2021. This budget includes appropriations for continued support of the 400 Block and Riverfront, the transfer to the General Fund and allocations to the following continuing appropriation organizations: CVA, Grand Theater, Wausau Events, Main Street, Wausau Concert Band, Historical Society and Leigh Yawkey Woodson Art Museum. The total allocated in the 2021 budget represents the portion of room tax the City retains. The balance of the funds will be managed by the Room Tax Commission.

CONTINUING APPROPRIATION RECIPIENTS:

	2020	2021
151.000000000151097202 - HISTORICAL SOCIETY DONATION	20,495	20,495
151.000000000151097203 - PERF ARTS FOUND- GRAND THEATER	44,407	44,407
151.000000000151097205 - WAUSAU CONCERT BAND DONATION	6,832	6,832
151.000000000151097210 - WAUSAU AREA EVENTS	70,026	70,026
151.000000000151097213 - CENTER FOR THE VISUAL ARTS	10,248	10,248
151.000000000151097224 - LEIGH YAWKEY WOODSON MUSEUM	29,377	29,377
151.000000000151097234 - MAIN STREET PROGRAM	26,591	26,591
	$ 207,976	$ 207,976

FUND BALANCE HISTORY AND PROJECTIONS:

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

BUDGETARY HISTORY:

		INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
YEAR	EXPENSES	DOLLAR	PERCENT
2021	$444,133	($326,640)	-42.38%
2020	$770,773	($51,534)	-6.27%
2019	$822,307	$3,699	0.45%
2018	$818,608	$494,621	152.67%
2017	$323,987	($479,103)	-59.66%
2016	$803,090	$53,810	7.18%
2015	$749,280	($73,027)	-8.88%
2014	$822,307	$134,853	19.62%
2013	$687,454	$0	0.00%
2012	$687,454	$72,454	11.78%

		INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
YEAR	REVENUES	DOLLAR	PERCENT
2021	$510,000	($370,000)	-42.05%
2020	$880,000	$0	0.00%
2019	$880,000	$5,000	0.57%
2018	$875,000	$0	0.00%
2017	$875,000	$125,000	16.67%
2016	$750,000	$23,000	3.16%
2015	$727,000	($153,000)	-17.39%
2014	$880,000	$185,000	26.62%
2013	$695,000	$35,000	5.30%
2012	$660,000	$45,000	7.32%

PUBLIC ACCESS CABLE FUND

MISSION:

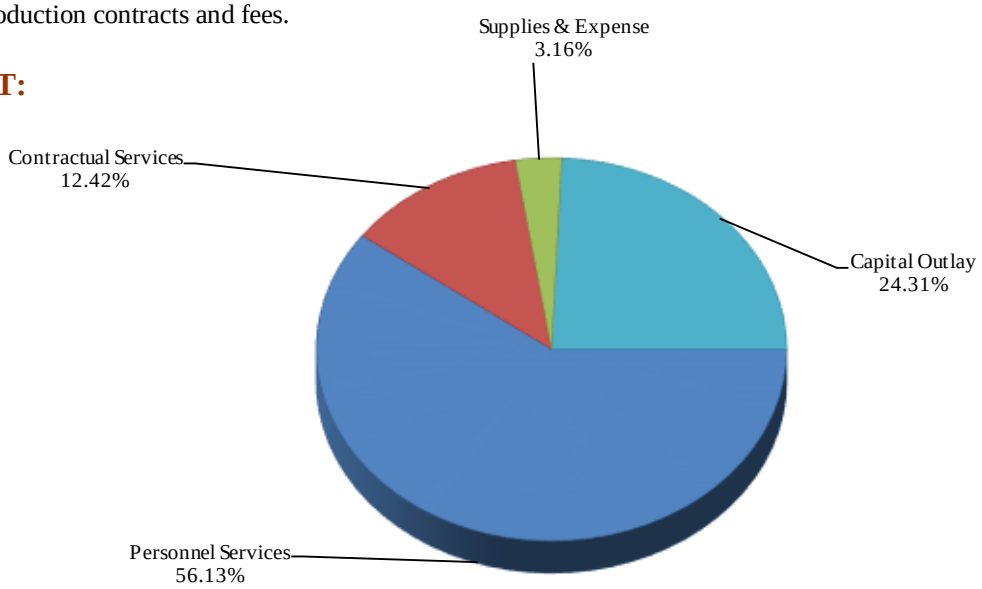
To provide the local community a means of expression through access via television and internet video. Freedom of speech, expression, ideas, personalities, and events shall be promoted to the greatest extent possible consistent with local recognized standards, available resources, guidelines and policies as directed for public access. All programming on the public channel will be locally sponsored or be of community interest. Programming on the educational and government channel will fulfill local educational needs and interests and provide transparency of local governments.

RESPONSIBILITIES:

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

The production fund accumulates the charges for creating programming on the Public Access Television Channels and the internet. The costs within this fund include all video production related costs. Production funding is acquired through production contracts and fees.

BUDGET:



BUDGET SUMMARY

	2018	2019	2020			2021		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	$ 43,670	$ 44,808	$ 42,104	$ 42,104	$ 62,195	$ 42,043	$ 42,043	$ 42,043
Contractual Services	7,910	7,450	8,690	8,690	8,690	8,690	8,690	8,690
Supplies & Expense	1,119	1,801	2,210	2,210	2,210	2,210	2,210	2,210
Fixed Charges	294	282	-	-	-	-	-	-
Capital Outlay	17,132	14,523	22,000	25,556	17,000	17,000	17,000	17,000
Total Expenses	$ 70,123	$ 68,864	$ 75,004	$ 78,560	$ 90,095	$ 69,943	$ 69,943	$ 69,943
Licenses/Permits	$ 55,000	$ 55,000	$ 57,000	$ 57,000	$ 57,000	$ 63,233	$ 63,233	$ 63,233
Intergovt Charges	3,450	-	3,650	3,650	-	-	-	-
Miscellaneous	7,493	16,043	7,425	7,425	6,710	6,710	6,710	6,710
Total Revenues	$ 65,943	$ 71,043	$ 68,075	$ 68,075	$ 63,710	$ 69,943	$ 69,943	$ 69,943

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The 2020 budget continues the allocation the allocation of franchise fee to the Public Access Cable Fund budget to supplement operations and replacement and upgrade of equipment. The balance of franchise fees are recognized within the General Fund. The budget continues to rely on part-time employees to staff this activity.

FUND BALANCE HISTORY AND PROJECTIONS:

2020 Projected	-$22,818
2019	$3,567
2018	$1,439
2017	$5,619
2016	$2,812
2015	$17,543
2014	$5,764
2013	$3,643

BUDGETARY HISTORY:

		INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
YEAR	EXPENSES	DOLLAR	PERCENT
2021	$69,943	($5,061)	-6.75%
2020	$75,004	$10,154	15.66%
2019	$64,850	($12,157)	-15.79%
2018	$77,007	$16,773	27.85%
2017	$60,234	$8,734	16.96%
2016	$51,500	($13,350)	-20.59%
2015	$64,850	$25,660	65.48%
2014	$39,190	($8,000)	-16.95%
2013	$47,190	$47,190	0.00%

		INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
YEAR	REVENUES	DOLLAR	PERCENT
2021	$69,943	$1,868	2.74%
2020	$68,075	$3,225	4.97%
2019	$64,850	($10,450)	-13.88%
2018	$75,300	$0	0.00%
2017	$75,300	$15,000	24.88%
2016	$60,300	($4,550)	-7.02%
2015	$64,850	$25,660	65.48%
2014	$39,190	$2,000	5.38%
2013	$37,190	$37,190	100.00%

RECYCLING FUND

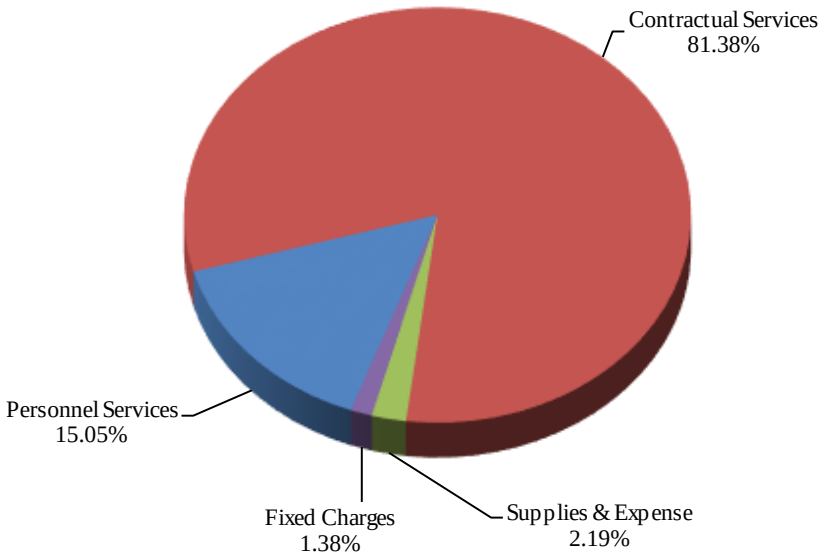
MISSION:

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

RESPONSIBILITIES:

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

BUDGET:



BUDGET SUMMARY

	2018	2019	2020			2021		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	$ 90,901	$ 115,173	$ 117,202	$ 117,202	$ 118,555	$ 114,305	$ 114,305	$ 114,305
Contractual Services	546,605	642,609	567,260	567,260	648,435	618,260	$ 618,260	618,260
Supplies & Expense	16,405	9,194	16,645	16,645	11,645	16,645	$ 16,645	16,645
Fixed Charges	9,000	9,000	10,500	10,500	10,500	10,500	$ 10,500	10,500
Total Expenses	$ 662,911	$ 775,976	$ 711,607	$ 711,607	$ 789,135	$ 759,710	$ 759,710	$ 759,710
Taxes	$ 517,451	$ 562,744	$ 564,007	$ 564,007	$ 564,007	$ 611,910	$ 586,910	$ 586,910
Intergovt Charges	147,017	147,177	147,000	147,000	147,100	147,000	147,000	147,000
Miscellaneous	848	936	600	600	200	800	800	800
Other Financing Sources	20,000	65,000	-	-	77,828	-	-	
Total Revenues	$ 685,316	$ 775,856	$ 711,607	$ 711,607	$ 789,135	$ 759,710	$ 734,710	$ 734,710

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

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

FUND BALANCE HISTORY AND PROJECTIONS:

2020 Projected	$8,314
2019	$8,314
2018	$8,314
2017	($14,091)
2016	$147
2015	$1,165
2014	$2,701

BUDGETARY HISTORY:

		INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
YEAR	EXPENSES	DOLLAR	PERCENT
2021	$759,710	$47,059	6.60%
2020	$711,607	$2,007	0.28%
2019	$710,644	$44,557	6.69%
2018	$666,087	$29,688	4.67%
2017	$636,399	$26,234	4.30%
2016	$610,165	($55,410)	-8.33%
2015	$665,575	$19,251	2.98%
2014	$646,324	$24,358	3.92%
2013	$621,966	($38,654)	-5.85%
2012	$660,620	$38,620	6.21%

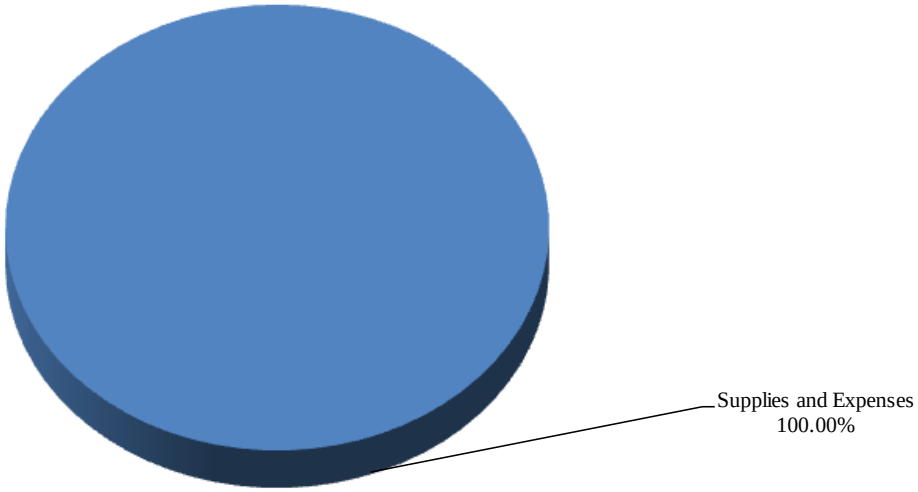
		INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
YEAR	REVENUES	DOLLAR	PERCENT
2021	$147,800	$587,110	397.77%
2020	$147,600	($300)	-0.20%
2019	$147,900	($736)	-0.50%
2018	$148,636	$0	0.00%
2017	$148,636	$636	0.43%
2016	$148,000	($300)	-0.20%
2015	$148,300	($274)	-0.18%
2014	$148,574	$274	0.19%
2013	$148,300	$10,309	7.47%
2012	$137,991	($10,547)	-7.10%

EMS FUND

MISSION:

This fund provides training funds for EMS related activities.

BUDGET:



BUDGET SUMMARY

	2018	2019	2020			2021		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommend	Adopted
Supplies and Expenses	$ 1,300	$ 9,451	$ 10,000	$ 10,000	$ 9,300	$ 10,500	$ 10,500	$ 10,500
Total Expenses	$ 1,300	$ 9,451	$ 10,000	$ 10,000	$ 9,300	$ 10,500	$ 10,500	$ 10,500
Intergvtl Grants & Aids	$ 8,011	$ 9,413	$ 10,000	$ 10,000	$ 9,300	$ 10,500	$ 10,500	$ 10,500
Total Revenues	$ 8,011	$ 9,413	$ 10,000	$ 10,000	$ 9,300	$ 10,500	$ 10,500	$ 10,500

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

Wisconsin state aids offset EMS related costs.

FUND BALANCE HISTORY AND PROJECTIONS:

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

BUDGETARY HISTORY:

		INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
YEAR	EXPENSES	DOLLAR	PERCENT
2021	$10,500	$500	5.00%
2020	$10,000	$600	6.38%
2019	$9,400	$400	4.44%
2018	$9,000	($1,500)	-14.29%
2017	$10,500	$1,500	16.67%
2016	$9,000	$4,000	80.00%
2015	$5,000	new fund	

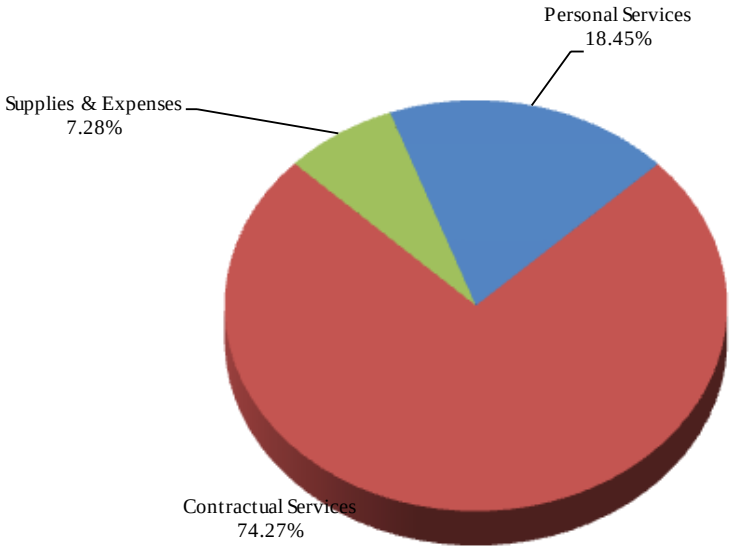
		INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
YEAR	REVENUES	DOLLAR	PERCENT
2021	$10,500	$500	5.00%
2020	$10,000	$600	6.38%
2019	$9,400	$0	0.00%
2018	$9,400	$400	4.44%
2017	$9,000	$0	0.00%
2016	$9,000	$4,000	80.00%
2015	$5,000	new fund	

400 BLOCK RIVERLIFE FUND

MISSION:

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

BUDGET:



BUDGET SUMMARY

	2018	2019	2020			2021		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personal Services	$ 5,402	$ 19,011	$ 22,000	$ 22,000	$ 17,000	$ 19,000	$ 19,000	$ 19,000
Contractual Services	24,590	18,958	23,000	23,000	6,600	76,500	76,500	76,500
Supplies & Expenses	18	2,300	5,000	5,000	5,100	7,500	7,500	7,500
Total Expenses	$ 30,010	$ 40,269	$ 50,000	$ 50,000	$ 28,700	$ 103,000	$ 103,000	$ 103,000
Public Charges for Services	$ 15,293	$ 13,203	$ 16,000	$ 16,000	$ 5,000	$ 16,000	$ 16,000	$ 16,000
Transfers From Other Funds	82,509	36,772	34,000	34,000	23,800	52,755	52,755	52,755
Total Revenues	$ 97,802	$ 49,975	$ 50,000	$ 50,000	$ 28,800	$ 68,755	$ 68,755	$ 68,755

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:

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

BUDGETARY HISTORY:

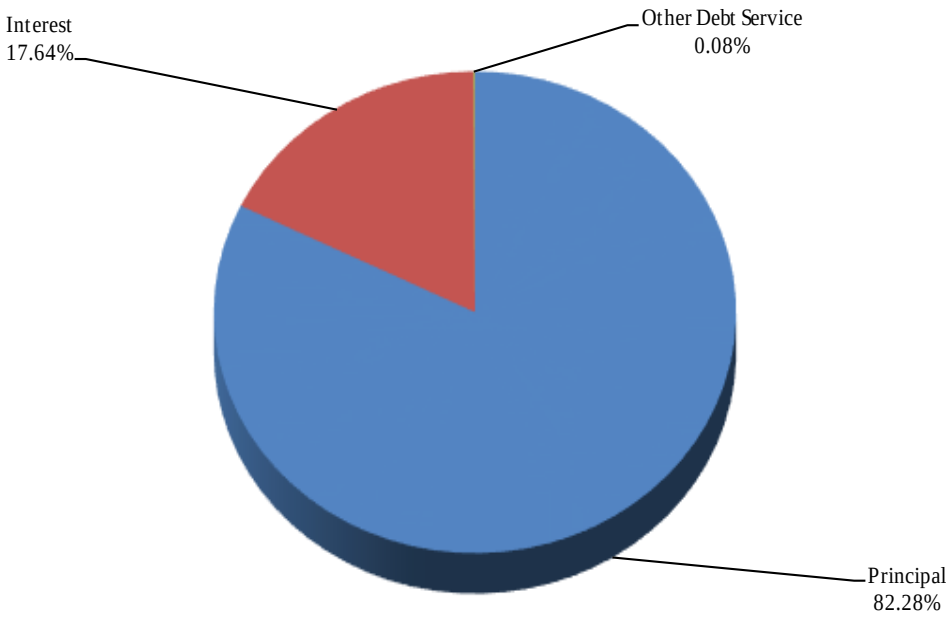
		INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
YEAR	EXPENSES	DOLLAR	PERCENT
2021	$103,000	$53,000	106.00%
2020	$50,000	($10,000)	-16.67%
2019	$60,000	$10,000	20.00%
2018	$50,000	$0	0.00%
2017	$50,000	($10,000)	-16.67%
2016	$60,000	$25,000	71.43%
2015	$35,000	$83,719	
2014	$0	new fund	

		INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
YEAR	REVENUES	DOLLAR	PERCENT
2021	$68,755	$18,755	37.51%
2020	$50,000	($10,000)	-16.67%
2019	$60,000	$10,000	20.00%
2018	$50,000	($19,500)	-28.06%
2017	$69,500	$9,500	15.83%
2016	$60,000	$25,000	71.43%
2015	$35,000	$83,719	
2014		new fund	

DEBT SERVICE FUND

RESPONSIBILITIES:

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



BUDGET SUMMARY

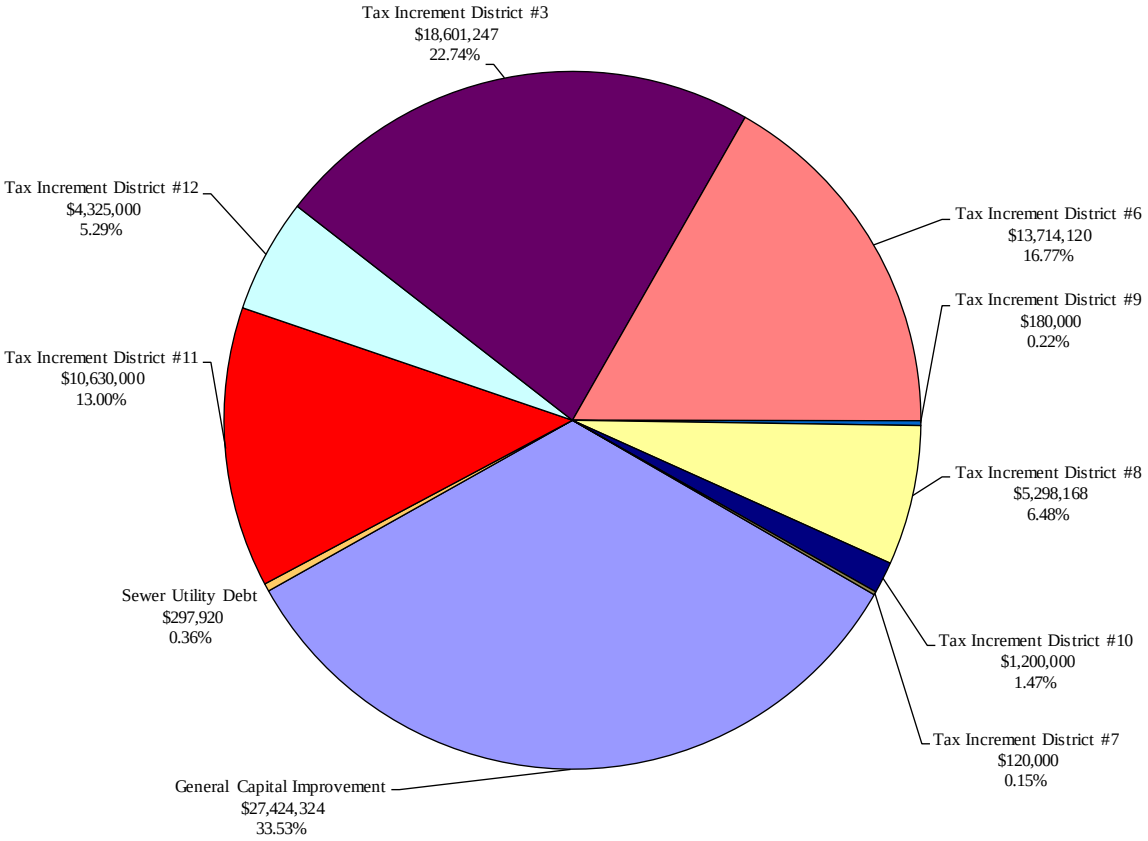
	2018	2019	2020			2021		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Principal	$ 8,592,006	$ 9,436,314	$ 10,180,120	$ 10,180,120	$ 10,180,120	$ 9,740,029	$ 9,740,029	$ 9,740,029
Interest	1,900,664	2,079,668	2,267,675	2,267,675	2,267,675	2,088,005	2,088,005	2,088,005
Other Debt Service	15,768	99,268	10,000	10,000	10,000	10,000	10,000	10,000
Total Expenses	$ 10,508,438	$ 11,615,250	$ 12,457,795	$ 12,457,795	$ 12,457,795	$ 11,838,034	$ 11,838,034	$ 11,838,034
Taxes	$ 4,123,000	$ 4,123,000	$ 4,123,000	$ 4,123,000	$ 4,123,000	$ 4,123,000	$ 4,123,000	$ 4,123,000
Miscellaneous Revenue	104,608	70,266	12,000	12,000	4,000	3,000	3,000	3,000
Premium on Debt Issued	51,999	256,033	163,076	163,076	138,882	-	-	-
Transfers from Other Funds	6,188,194	7,045,231	7,687,435	7,687,435	7,897,316	7,744,965	7,744,965	7,744,965
Total Revenues	$ 10,467,801	$ 11,494,529	$ 11,985,511	$ 11,985,511	$ 12,163,198	$ 11,870,965	$ 11,870,965	$ 11,870,965

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.

ANNUAL RETIREMENT OF EXISTING- NON REVENUE BOND DEBT:

Year	Principal	Interest	Total
2021	10,037,949	2,091,728	12,129,677
2022	9,804,922	1,853,198	11,658,120
2023	16,524,421	1,593,435	18,117,856
2024	8,169,197	869,848	9,039,045
2025	7,924,511	706,101	8,630,612
2026	5,984,779	601,430	6,586,209
2027	4,140,000	466,677	4,606,677
2028	3,950,000	379,986	4,329,986
2029	3,795,000	297,061	4,092,061
2030	3,205,000	222,407	3,427,407
2031	2,160,000	162,378	2,322,378
2032	1,280,000	123,548	1,403,548
2033	1,255,000	97,936	1,352,936
2034	1,120,000	74,814	1,194,814
2035	1,140,000	53,745	1,193,745
2036	470,000	35,478	505,478
2037	270,000	23,450	293,450
2038	280,000	14,238	294,238
2039	280,000	4,774	284,774
	$ 81,790,779	$ 9,672,232	$ 91,463,011

EXISTING DEBT BY PURPOSE:



SUMMARY OF DEBT CHANGES

	General Obligation Bonds	General Obligation Notes	Wisconsin State Trust Fund Loans	Other Debt	Total City General Obligation Debt	Water/Sewer Revenue Bonds	Total
BALANCE 12/31/2015	**$ 12,915,000**	**$ 39,458,575**	**$ 4,000,000**	**$ -**	**$ 56,373,575**		**$ 56,373,575**
2016 Projected Additions:							
Capital Improvement Plan		2,890,000			2,890,000		2,890,000
Swimming Pool Debt	3,215,000				3,215,000		3,215,000
TID #3 Riverfront	3,315,000				3,315,000		3,315,000
TID #3 Mall	4,140,000				4,140,000		4,140,000
TID #6 Thomas Street		4,515,000			4,515,000		4,515,000
TID #8 Streets and Developer Loa	555,000				555,000		555,000
Refinancing		1,300,000			1,300,000		1,300,000
TID #3 - Judd S Alexander Foundation Note		1,609,779			1,609,779		1,609,779
Schmidt Loan - Wausau Business Campus		819,250			819,250		819,250
State Trust Fund Loan			4,827,000		4,827,000		4,827,000
TID #8 - Judd S Alexander Foundation Note		200,000			200,000		200,000
2016 Retirements including refinancing	(325,000)	(8,355,000)			(8,680,000)		(8,680,000)
BALANCE 12/31/2016	**$ 23,815,000**	**$ 42,437,604**	**$ 8,827,000**	**$ -**	**$ 75,079,604**		**$ 75,079,604**
2017 Projected Additions:							
Capital Improvement Plan		2,615,000			2,615,000		2,615,000
TID #3 Riverfront	6,405,000				6,405,000		6,405,000
TID #6 Thomas Street		3,615,000			3,615,000		3,615,000
Taxable Note Anticipation Note				6,600,000	6,600,000		6,600,000
Water and Sewer Revenue Bonds					-	11,040,000	11,040,000
2017 Retirements	(895,000)	(8,657,825)	(337,474)		(9,890,299)		(9,890,299)
BALANCE 12/31/2017	**$ 29,325,000**	**$ 40,009,779**	**$ 8,489,526**	**$ 6,600,000**	**$ 84,424,305**	**$ 11,040,000**	**$ 95,464,305**
State Trust Fund Loan 2015 - Refinance			(3,662,526)		(3,662,526)		(3,662,526)
State Trust Fund Loan 2016 - Refinance			(4,000,000)		(4,000,000)		(4,000,000)
Taxable Note Anticipation Note				8,010,000	8,010,000		8,010,000
Capital Improvement Plan and TID 6		5,480,000			5,480,000		5,480,000
Water and Sewer Revenue Bonds Anticipation Notes					-	5,055,000	5,055,000
Foundation Loan Forgiveness		(600,000)			(600,000)		(600,000)
2018 Retirements	(1,210,000)	(7,205,000)	(98,846)		(8,513,846)	(860,000)	(9,373,846)
BALANCE 12/31/2018	**$ 28,115,000**	**$ 37,684,779**	**$ 728,154**	**$ 14,610,000**	**$ 81,137,933**	**$ 15,235,000**	**$ 96,372,933**
2019 Projected Additions:							
Water and Sewer Projects					$ -	$ 9,225,000	$ 9,225,000
Fire Station and Evidence Storage	4,870,000				4,870,000		4,870,000
Evidence Storage Building		298,500			298,500		298,500
Capital Improvement Plan		1,676,500			1,676,500		1,676,500
TID #6		3,130,000			3,130,000		3,130,000
TID #8		2,720,000			2,720,000		2,720,000
2019 Retirements	(1,715,000)	(7,520,000)	(728,154)		(9,963,154)	(845,000)	(10,808,154)
BALANCE 12/31/2019	**$ 31,270,000**	**$ 37,989,779**	**-**	**$ 14,610,000**	**$ 83,869,779**	**$ 23,615,000**	**$ 107,484,779**
2020 Projected Additions:							
Clean Water Fund - Sewer Facility Upgrade#					$ -	$ 5,357,427 #	$ 5,357,427
Safe Drinking Water Fund - Water Facility#						$ 3,792,901	$ 3,792,901
Fire Station Furniture/Equipment/Contingency		420,000			420,000		420,000
Evidence Storage Building Paving Project		32,000			32,000		32,000
Capital Improvement Plan		2,549,959			2,549,959		2,549,959
TID #3		1,163,041			1,163,041		1,163,041
TID #6			2,986,000		2,986,000		2,986,000
TID #8		910,000			910,000		910,000
TID #12		315,000			315,000		315,000
Taxable GO Refunding Bonds	6,625,000			(6,600,000)	25,000		25,000
2020 Retirements	(2,710,000)	(7,770,000)			(10,480,000)	(6,275,000)	(16,755,000)
BALANCE 12/31/2020	**$ 35,185,000**	**$ 35,609,779**	**$ 2,986,000**	**$ 8,010,000**	**$ 81,790,779**	**$ 26,490,328**	**$ 108,281,107**
2021 Budget additions:							
Capital Improvement Plan	$ 2,692,000				2,692,000		2,692,000
TID #12	350,000				350,000		350,000
2021 Retirements	(2,170,000)	(7,290,000)	(577,949)		(10,037,949)	**$ (1,270,000)**	**$ (11,307,949)**
BUDGET BALANCE 12/31/2021	**$ 36,057,000**	**$ 28,319,779**	**$ 2,408,051**	**$ 8,010,000**	**$ 74,794,830**	**$ 25,220,328 #**	**$ 100,015,158**

Clean Water and Safe Drinking Water Loans are based upon draws through 10/1/2020. These are ongoing projects - yearend values will change.

COMPUTATION OF DEBT LIMIT:

	December 31, 2015	December 31, 2016	December 31, 2017	December 31, 2018	December 31, 2019	December 31, 2020	December 31, 2021
Equalized Valuation	$ 2,633,849,300	$ 2,608,454,000	$ 2,764,682,800	$2,896,505,400	$3,075,863,100	$3,345,281,800	$ 3,412,187,436 *
	5%	5%	5%	5%	5%	5%	5%
Total Allowable Debt	$132,796,440	$131,692,465	$130,422,730	$138,234,140	$153,793,155	$167,264,090	$170,609,372
Outstanding Debt	$ 56,373,575	$ 75,079,604	$ 84,424,305	$ 81,137,933	$ 83,869,779	$ 81,790,779	$ 74,794,830
Legal Debt Margin	$84,857,865	$75,318,890	$55,343,126	$60,409,835	$69,923,376	$85,473,311	$95,814,542
Debt Utilized	36.10%	42.81%	57.57%	56.30%	54.53%	48.90%	43.84%

**2021 IS AN ESTIMATE*

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR DOLLAR	PERCENT
2021	$11,838,034	($619,761)	-4.98%
2020	$12,457,795	$1,324,063	11.89%
2019	$11,133,732	$680,855	6.51%
2018	$10,452,877	$940,332	9.89%
2017	$9,512,545	$1,816,532	23.60%
2016	$7,696,013	($320,787)	-4.00%
2015	$8,016,800	($329,452)	-3.95%
2014	$8,346,252	$0	0.00%
2013	$8,346,252	($619,758)	-6.91%
2012	$8,966,010	$271,840	3.13%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR DOLLAR	PERCENT
2021	$7,747,965	($114,546)	-1.46%
2020	$7,862,511	$1,320,069	20.18%
2019	$6,542,442	$554,320	9.26%
2018	$5,988,122	$968,769	19.30%
2017	$5,019,353	$1,153,467	29.84%
2016	$3,865,886	($87,318)	-2.21%
2015	$3,953,204	($390,370)	-8.99%
2014	$4,343,574	$0	0.00%
2013	$4,343,574	($705,574)	-13.97%
2012	$5,049,148	$414,795	8.95%

YEAR	TAX LEVY	INCREASE (DECREASE) FROM THE PREVIOUSE YEAR DOLLAR	PERCENT
2021	$4,123,000	$0	0.00%
2020	$4,123,000	$0	0.00%
2019	$4,123,000	$0	0.00%
2017	$4,123,000	$0	0.00%
2017	$4,123,000	$0	0.00%
2016	$4,123,000	$0	0.00%
2015	$4,123,000	$35,000	0.86%
2014	$4,088,000	$0	0.00%
2013	$4,088,000	$0	0.00%
2012	$4,088,000	($68,866)	-1.66%

CONSOLIDATED EXPENDITURES AND REVENUES - CAPITAL PROJECTS FUNDS
2021 BUDGET

	CAPITAL PROJECTS FUND	CENTRAL CAPITAL PURCHASING FUND	TID #3 FUND	TID #6 FUND
CONTRACTUAL SERVICES	-	-	5,150	4,800
SUPPLIES & EXPENSE	-	-	30,000	-
DEBT SERVICE	-	-	-	-
GRANTS,CONTRIBUTIONS & OTHER	-	-	50,000	-
CAPITAL OUTLAY	4,295,499	552,404	40,000	-
OTHER FINANCING USES	-	-	2,680,994	3,203,445
TOTAL	$ 4,295,499	$ 552,404	$ 2,806,144	$ 3,208,245
GENERAL PROPERTY TAXES	493,699	552,404	-	-
OTHER TAXES	-	-	3,269,182	3,029,783
INTERGOVERNMENTAL GRANTS & AID	857,800	-	-	-
PUBLIC CHARGES FOR SERVICES	230,000	-	-	23,974
MISCELLANEOUS REVENUE	22,000	-	67,400	13,000
OTHER FINANCING SOURCES	2,692,000	-	-	-
TOTAL	$ 4,295,499	$ 552,404	$ 3,336,582	$ 3,066,757

TID #7 FUND	TID #8 FUND	TID #9 FUND	TID #10 FUND	TID #11 FUND	TID #12 FUND	TOTAL
8,150	15,000	2,150	10,150	8,150	8,150	61,700
-	-	-	-	-	-	30,000
-	-	-	-	-	-	-
264,116	875,000	-	-	785,000	357,500	2,331,616
-	-	-	272,000	50,000	-	5,209,903
67,450	750,874	64,125	141,410	626,198	174,540	7,709,036
$ 339,716	$ 1,640,874	$ 66,275	$ 423,560	$ 1,469,348	$ 540,190	$ 15,342,255
						-
-	-	-	-	-	-	1,046,103
1,077,737	483,241	28,553	355,599	1,611,755	-	9,855,851
-	-	-	-	-	-	857,800
-	-	-	-	-	-	253,974
-	5,899	-	-	-	40,000	148,299
-	-	-	-	-	350,000	3,042,000
$ 1,077,737	$ 489,140	$ 28,553	$ 355,599	$ 1,611,755	$ 390,000	$ 15,204,027

CAPITAL PROJECTS FUND

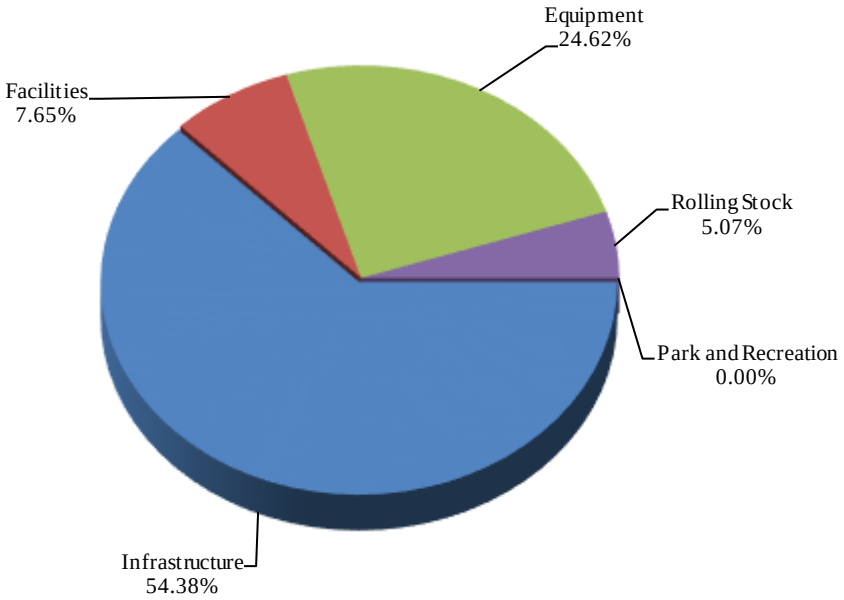
MISSION:

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

	2018	2019	2020			2021		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Contractual Services	$ 10,296	$ 32,912	$ -	$ 56,943	$ -		-	$ -
Debt Service	11,693	50,449	-	-	-	-	-	-
Capital Outlay	3,112,482	9,315,413	3,551,442	5,955,120	3,911,401	5,996,550	4,295,499	4,295,499
Other Financing Uses	111,163	522,200	-	-	-	-	-	-
Total Expenses	$ 3,245,634	$ 9,920,974	$ 3,551,442	$ 6,012,063	$ 3,911,401	$ 5,996,550	$ 4,295,499	$ 4,295,499
Taxes	$ 498,890	$ 498,890	$ 446,865	$ 446,865	$ 446,865	$ 493,699	$ 493,699	$ 493,699
Intergovtl Grants/Aids	153,081	137,391	246,192	246,192	144,000	857,800	857,800	857,800
Public Charges	272,847	328,909	256,000	256,000	256,000	230,000	230,000	230,000
Intergovtl Charges	-	157,279	-	-	-	-	-	
Miscellaneous	29,933	109,130	22,000	22,000	22,000	22,000	22,000	$ 22,000
Other Financing Sources	2,303,952	7,440,248	2,724,385	2,724,385	3,104,344	2,692,000	2,692,000	2,692,000
Total Revenues	$ 3,258,704	$ 8,671,847	$ 3,695,442	$ 3,695,442	$ 3,973,209	$ 4,295,499	$ 4,295,499	$ 4,295,499

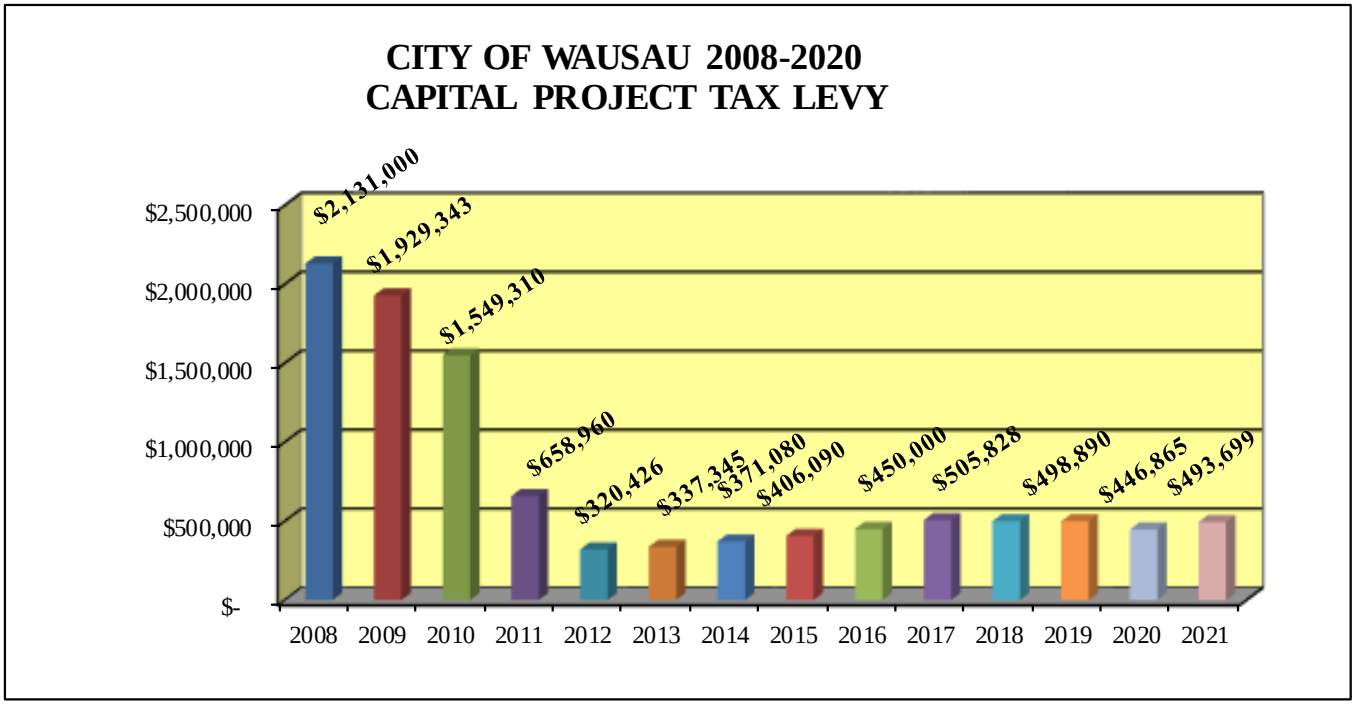
CITY OF WAUSAU
2021 CAPITAL PROGRAM BY FUNDING SOURCE

PROJECT DESCRIPTION	DEPT	Project Costs	Local Funds	Grants	TID District GO Notes	GO CIP Notes/Bonds
Infrastructure						
WIS DOT Projects	DPW	$ 322,000			$ 322,000	
Street	DPW	1,375,000				$ 1,375,000
Asphalt Overlay	DPW	275,000				275,000
Sidewalk Projects	DPW	235,000				235,000
Storm Sewer	DPW	435,000				435,000
LED Lighting Retrofit	DPW	75,000	$ 75,000			
Other Capital Improvements	DPW	372,000				372,000
Total Infrastructure		$ 3,089,000	$ 75,000	$ -	$ 322,000	$ 2,692,000
Facilities						
Fire Station Improvements	Fire	$ 50,930	$ 50,930			
Safety Building Boiler	Police	45,000	45,000			
Airport Crack Sealing	Airport	157,500	7,500	$ 150,000		
Design/Eng Terminal Upgrades	DPW	75,000	3,750	71,250		
Total Facilities		$ 328,430	$ 107,180	$ 221,250	$ -	$ -
Equipment and Technology						
Fare Collection System	Transit	$ 592,375		$ 592,375		
Operations Hoist	Parks	16,000	16,000			
GIS Ortho_Imagery and LiDAR	GIS	60,975	60,975			
Alerting System Upgrade	Fire	146,084	146,084			
Financial HR ERP Software Replacement	Fire	167,000	167,000			
Total Equipment		$ 982,434	$ 390,059	$ 592,375	$ -	$ -
Rolling Stock						
Service Truck Replacement	Transit	$ 44,175		$ 44,175		
Park Rolling Stock	Parks	173,460	$ 173,460			
Total Rolling Stock		$ 217,635	$ 173,460	$ 44,175	$ -	$ -
TOTAL CAPITAL COSTS		$ 4,617,499	$ 745,699	$ 857,800	$ 322,000	$ 2,692,000

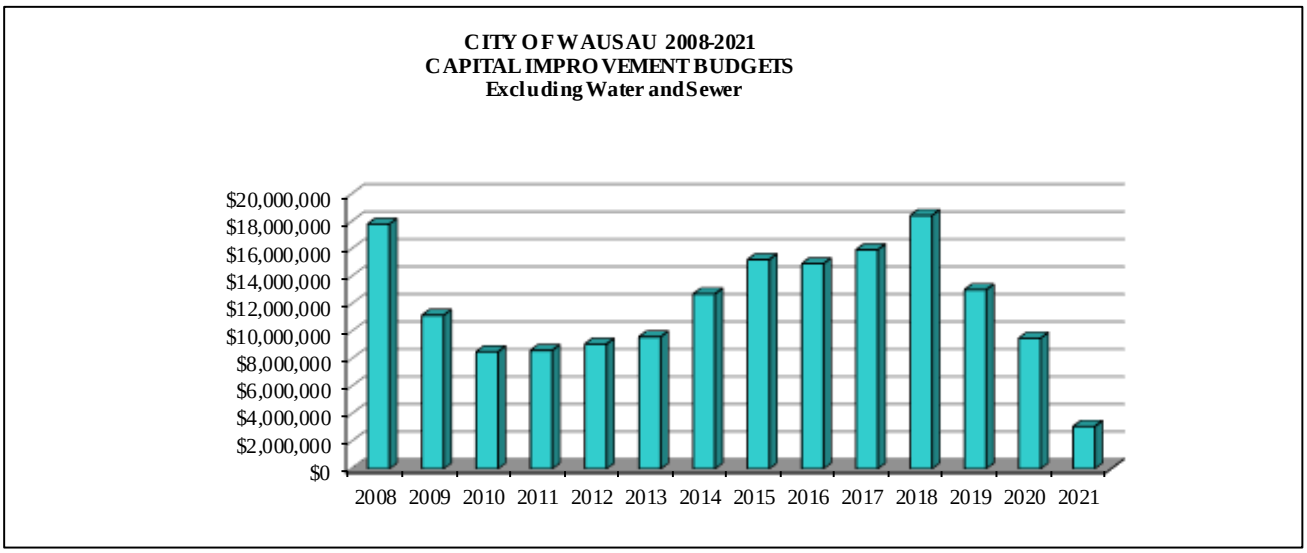
CITY OF WAUSAU CAPITAL BUDGET
DETAIL ANALYSIS OF 2021 INFRASTRUCTURE PROJECTS

	ACCT NO.	SPECIAL FUNDING SOURCE	TOTAL REQUEST	Special Funding	DEFERRED TO FUTURE YEAR	2021 BUDGET
DOT PROJECTS						
72nd Ave Trail Design		TID 11	$ 20,000	20,000		$ -
72nd Ave Trail Real Estate		TID 11	$ 30,000	30,000		$ -
Stewart Ave, 48th Ave to 72nd Ave design, Phase 1, 30%		TID 10	$ 250,000	250,000		$ -
Stewart Ave, 48th Ave to 72nd Ave design OS		TID 10	$ 22,000	22,000		$ -
TOTAL DOT PROJECTS			$ 322,000	$ 322,000	$ -	$ -
STREET IMPROVEMENTS	140 300298230					
3rd Avenue, Randolph St to Bos Creek			$ 525,000			$ 525,000
5th Avenue, West St to Garfield Ave			$ 370,000			$ 370,000
Rosecrans Street, 17th Ave to 22nd Ave			$ 455,000			$ 455,000
TOTAL STREET IMPROVEMENTS			$ 1,350,000	$ -	$ -	$ 1,350,000
BOULEVARD TREES & LANDSCAPING	140 300298230					
For 2021 project streets and subdivisions			$ 25,000			$ 25,000
TOTAL BOULEVARD TREES & LANDSCAPING			$ 25,000	$ -	$ -	$ 25,000
ASPHALT OVERLAY AND ALLEY PAVING						
Asphalt Paving	140 300298235		$ 250,000			$ 250,000
Alley Paving			$ 25,000			$ 25,000
TOTAL ASPHALT OVERLAY AND ALLEY PAVING			$ 275,000	$ -	$ -	$ 275,000
SIDEWALKS						
Annual Sidewalk Replacement Contract	140 300298240		$ 150,000			$ 150,000
New Sidewalk (12th Ave, Randolph to Merrill)			$ 60,000			$ 60,000
New Sidewalk (14th Ave, Elm to Callon)			$ 25,000			$ 25,000
TOTAL SIDEWALKS			$ 235,000	$ -	$ -	$ 235,000
STREET LIGHTING						
3rd Avenue LED Lighting Upgrade			$ 12,000			$ 12,000
TOTAL STREET LIGHTING			$ 12,000	$ -	$ -	$ 12,000
STORM SEWER	140 300298250					
3rd Avenue, Randolph St to Bos Creek			$ 115,000			$ 115,000
5th Avenue, West St to Garfield Ave			$ 120,000			$ 120,000
Rosecrans Street, 17th Ave to 22nd Ave			$ 165,000			$ 165,000
TOTAL STORM SEWER			$ 435,000	$ -	$ -	$ 435,000
OTHER CAPITAL EXPENDITURES	140 300298290					
Concrete Pavement Repairs (joints/cracks)			$ 250,000			$ 250,000
Pavement Markings			$ 100,000			$ 100,000
River Edge Trail/Washington St FFRB's			$ 10,000			$ 10,000
TOTAL OTHER CAPITAL REPAIRS			$ 360,000	$ -	$ -	$ 360,000
WATERMAINS						
3rd Avenue, Randolph St to Bos Creek		Utility	$ 260,000	$ 260,000		$ -
5th Avenue, West St to Garfield Ave		Utility	$ 200,000	$ 200,000		$ -
Rosecrans Street, 17th Ave to 22nd Ave		Utility	$ 10,000	$ 10,000		$ -
TOTAL WATER MAINS			$ 470,000	$ 470,000	$ -	$ -
SANITARY SEWER						
3rd Avenue, Randolph St to Bos Creek		Utility	$ 235,000	$ 235,000		$ -
5th Avenue, West St to Garfield Ave		Utility	$ 130,000	$ 130,000		$ -
Rosecrans Street, 17th Ave to 22nd Ave		Utility	$ 5,000	$ 5,000		$ -
TOTAL SANITARY SEWER			$ 370,000	$ 370,000	$ -	$ -
GRAND TOTAL			**$ 3,854,000**	**$ 1,162,000**	**$ -**	**$ 2,692,000**

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



Below is a historic review of the capital plan excluding Water and Sewer Utility Projects from 2008 to 2021. The peak year of 2008 included bus purchases of $3,326,000 which are 80% funded by grants and major DOT projects in Tax Increment Districts 6 and 7 of $3,780,168. The 2014 and 2015 increases are primarily due to the pool projects. 2016 to 2018 projects include Thomas Street Reconstruction, land acquisition and the riverfront redevelopment. 2019 continued heavy investment with Thomas Streets final phase of construction, the reconstruction of 1st Avenue and the new Fire Station. 2021 signals the return to a more typical project year.



BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR DOLLAR	PERCENT
2021	$4,295,499	$766,257	21.71%
2020	$3,529,242	($4,739,924)	-57.32%
2019	$8,269,166	$4,989,816	152.16%
2018	$3,279,350	($547,624)	-14.31%
2017	$3,826,974	($4,886,372)	-56.08%
2016	$8,713,346	$444,180	5.37%
2015	$8,269,166	($994,837)	-10.74%
2014	$9,264,003	$4,754,879	105.45%
2013	$4,509,124	($492,618)	-9.85%
2012	$5,001,742	($344,618)	-6.45%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR DOLLAR	PERCENT
2021	$3,801,800	$553,223	17.03%
2020	$3,248,577	($4,521,699)	-58.19%
2019	$7,770,276	$4,989,816	179.46%
2018	$2,780,460	($909,705)	-24.65%
2017	$3,690,165	($4,573,181)	-55.34%
2016	$8,263,346	$1,625,715	24.49%
2015	$6,637,631	($2,139,214)	-24.37%
2014	$8,776,845	$4,968,566	130.47%
2013	$3,808,279	($373,037)	-8.92%
2012	$4,181,316	($356,084)	-7.85%

PROJECT RANKINGS:

CAPITAL IMPROVEMENT PROGRAM
2021 REQUEST SUMMARY

FUNDED CAPITAL REQUESTS	Dept	PROJECT	Other Funds	Funding Description	CIP REQUEST	AVERAGE RANKING
Fare Collection System	Transit	$592,375	$592,375	100% CARE Act Funds	$0	100
Service Truck Replacement	Transit	$44,175	$44,175	100% CARE Act Funds	$0	82
Crack Sealing All Pavements	Arprt	$157,500	$150,000	95% FAA funding	$7,500	107
Design/Eng Terminal Upgrades & Hangar Door	Arprt	$75,000	$71,250	95% FAA funding	$3,750	83
Safety Building Boiler	FacMaint	$45,000		replace failed boiler #2	$45,000	74
Operations Bldg Hoist Replacement	Parks	$32,000	$16,000	50 % Funded by Marathon Cnty	$16,000	73
Lighting LED Retrofit Dwntwn (145 ea)	DPW-Inspectns	$75,000			$75,000	102
LiDAR & Ortho Imagery	DPW-GIS	$140,975	$80,000	Utl funding $80K	$60,975	98
Alerting System Upgrade	Fire	$146,084			$146,084	96
Station 1 Remodel (Continuation)	Fire	$50,930			$50,930	88
Financial/HR System Rplcmt (2 Yrs)	CCIT-Finance	$167,000		$500K project, fund in 3 phases	$167,000	85
Barker Stewart Bridge Deck	Parks	$23,700	$23,700	TID, will check on composite mtrl	$0	74
CIP Funded SubTotal		**$1,549,739**	**$977,500**		**$572,239**	

NOT FUNDED CAPITAL REQUESTS	Dept	PROJECT	Other Funds	Funding Description	CIP REQUEST	RANKING
Point of Sale Cashering System Rplcmt	CCIT-Finance	$170,000			$170,000	77
Rivers Edge Trail	Parks	$15,000			$15,000	75
Playground Equipment (yr 3 of 5)	Parks	$95,000			$95,000	69
City Hall - Concrete Repairs	FacMaint	$50,000			$50,000	66
Memorial Park Seawall	Parks	$135,000			$135,000	66
Sylvan Hill Parking Lot	Parks	$125,645			$125,645	63
Stewart Park Masonary Wall	Parks	$20,000		continuation of repairs	$20,000	59
Tennis Court Replacement Yr1	Parks	$50,000			$50,000	58
Council Chmber Video&room control upgrade	CCIT-Council	$130,000			$130,000	40
DPW Shop/Truck Wash/Storage ($14.4M)	DPW-Streets	$0		Postponed for Study, 2021-2023 est $14.4M	$0	87
Grass Runway 9/27 Rehabilitation ($100K)	Arprt	$0		Postponed, possible donation	$0	
CIP Not Funded SubTotal		**$790,645**	**$0**		**$790,645**	
CIP Requests Total	Subttl Projects	**$2,340,384**	**$977,500**		**$1,362,884**	

CENTRAL CAPITAL PURCHASING FUND

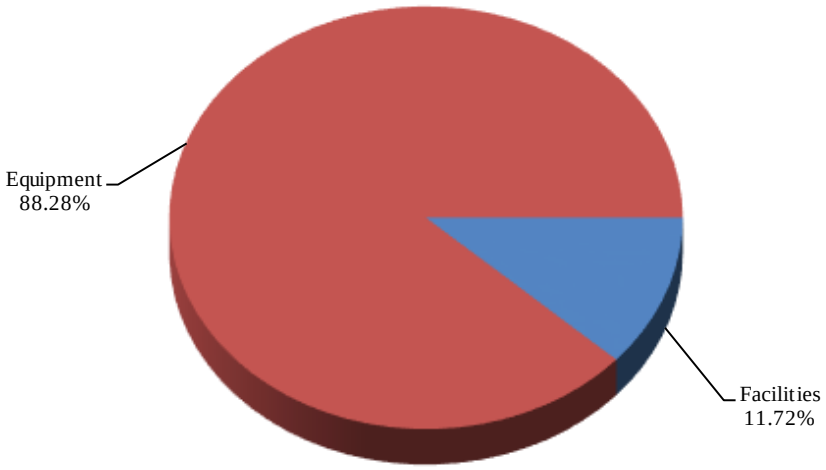
MISSION:

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

	2018	2019	2020			2021		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Capital Outlay	$ 258,498	$ 370,311	$ 490,500	$ 660,617	$ 532,404	$ 552,404	$ 552,404	$ 552,404
Total Expenses	$ 258,498	$ 370,311	$ 490,500	$ 660,617	$ 532,404	$ 552,404	$ 552,404	$ 552,404
Taxes	$ 295,050	$ 406,482	$ 475,000	$ 475,000	$ 475,000	$ 552,404	$ 552,404	$ 552,404
Total Revenues	$ 295,050	$ 406,482	$ 475,000	$ 475,000	$ 475,000	$ 552,404	$ 552,404	$ 552,404

BUDGET HIGHLIGHTS:

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

BUDGET BY DEPARTMENT:

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

BUDGETARY HISTORY:

		INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
YEAR	EXPENSES	DOLLAR	PERCENT
2021	$552,404	$61,904	12.62%
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	

		INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
YEAR	REVENUES	DOLLAR	PERCENT
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:

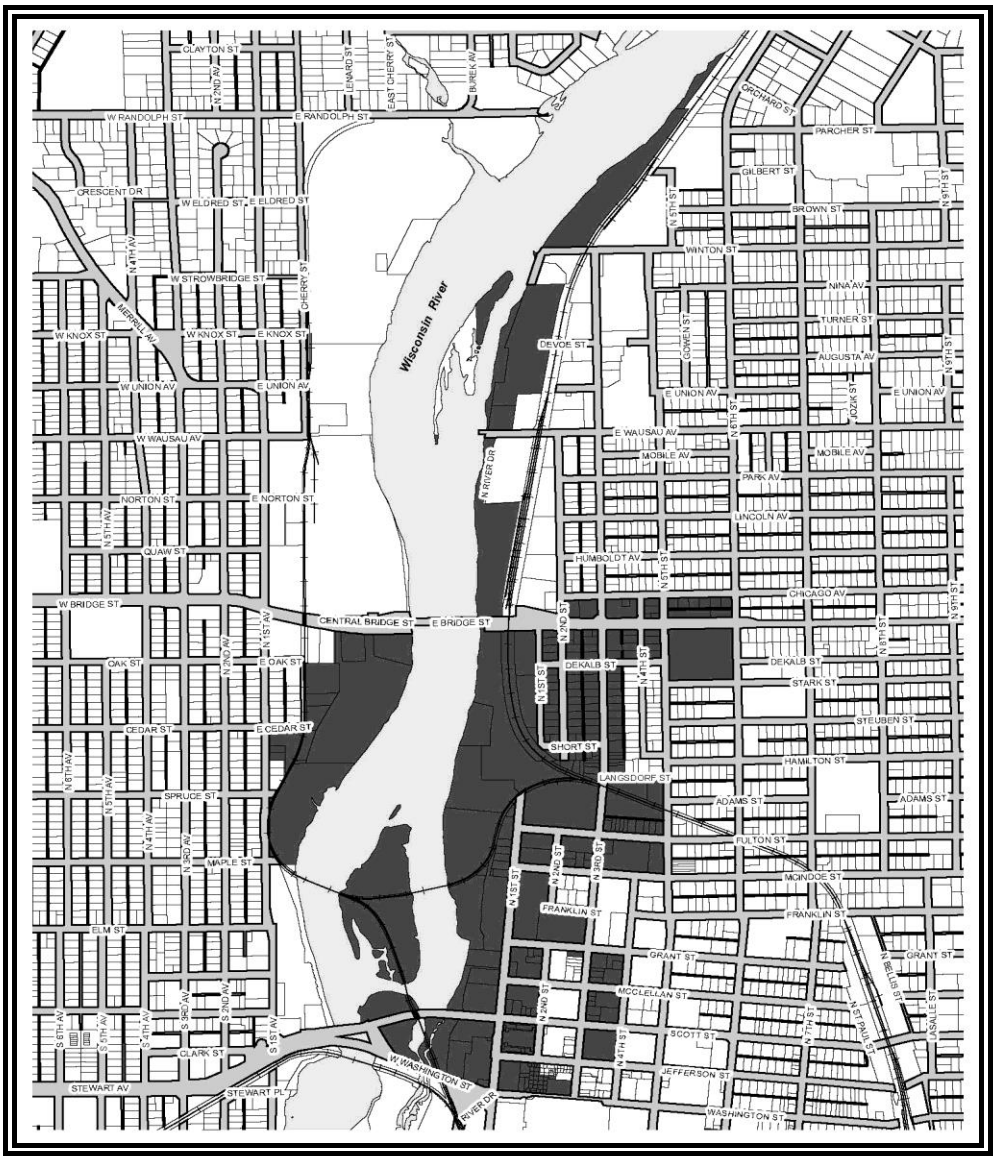
To fund enhancements within the District including: the Central Business District, Pick'n Save area and River's Edge.

RESPONSIBILITIES:

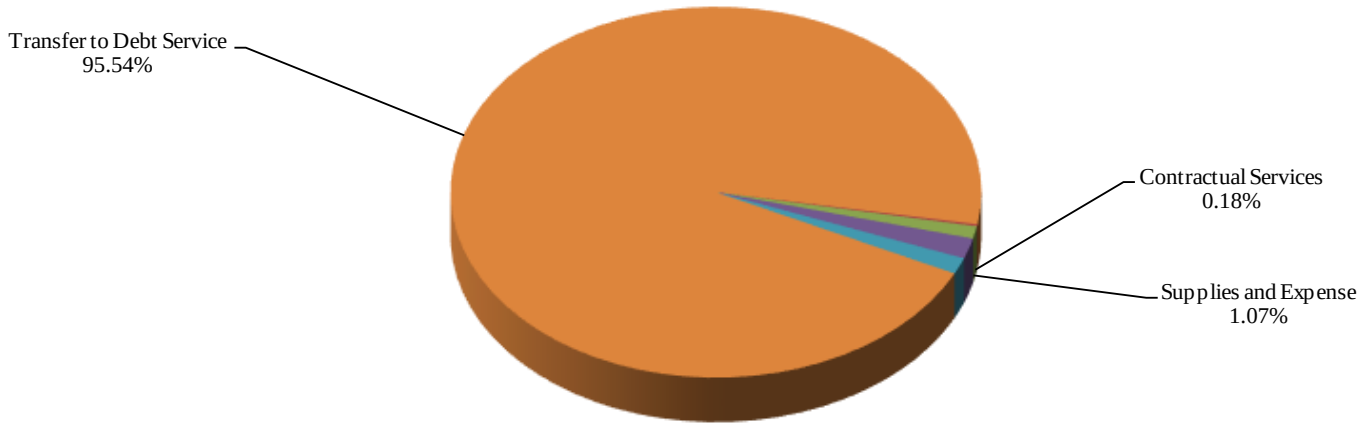
This fund accounts for the receipt of district increment, and other program income generated from the project. These funds are applied to capital costs and debt service.

DISTRICT FACTS:

Creation Date: September 1, 1994
Last Date Project Costs Incurred: September 1, 2026
Mandated Final Dissolution Date: September 1, 2031



BUDGET:



BUDGET SUMMARY

	2018	2019	2020			2021		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Contractual Services	$ 81,444	$ 120,837	$ 125,150	$ 125,150	$ 125,150	$ 5,150	$ 5,150	$ 5,150
Supplies and Expense	122,044	92,554	50,000	50,000	50,000	30,000	30,000	30,000
Grants, Contributions & Donations	499,999	2,190,767	360,000	360,000	-	50,000	50,000	50,000
Capital Outlay	3,589,606	2,183,014	3,192,000	3,643,662	2,931,082	40,000	40,000	40,000
Transfer to Debt Service	3,435,523	3,253,789	3,397,494	3,397,494	4,502,700	2,680,994	2,680,994	2,680,994
Total Expenses	$ 7,728,615	$ 7,840,961	$ 7,124,644	$ 7,576,306	$ 7,608,932	$ 2,806,144	$ 2,806,144	2,806,144
Tax Increment	$ 2,392,563	$ 2,865,061	$ 3,035,376	$ 3,035,376	$ 2,977,249	$ 3,269,182	$ 3,269,182	$ 3,269,182
Intergovernmental Grants and Aids	250,000	-	754,757	754,757	754,757	-	-	-
Public Charges for Services	1,839	-	-	-	-	-	-	-
Miscellaneous Revenue	1,076,264	228,230	161,204	161,204	134,732	67,400	67,400	67,400
Debt Proceeds	-	-	1,227,000	1,227,000	1,175,000	-	-	-
Transfer from Other Funds	1,300,537	1,119,579	1,219,233	1,219,233	1,225,386	-	-	-
Total Revenues	$ 5,021,202	$ 4,212,870	$ 6,397,570	$ 6,397,570	$ 6,267,124	$ 3,336,582	$ 3,336,582	$ 3,336,582

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

Along with administrative costs and debt retirement the 2021 budget provides for the following projects in TID #3. $30,000 bridge improvements and $10,000 for crosswalk improvements. Developer payments to Riverlife Wausau LLC of $50,000 is also included.

DISTRICT FUTURE OBLIGATIONS:

The District is currently retiring eleven debt issues.

	Original Amount Borrowed	Repaid	Balance 12/31/2020
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	2,135,000	590,000
2012B General Obligation Note Refunding	6,280,000	5,780,000	500,000
2014B General Obligation Bonds	1,185,000	330,000	855,000
2015B General Obligation Bonds	1,420,000	295,000	1,125,000
2015C General Obligation Bonds - Taxable	2,655,000	525,000	2,130,000
2016B General Obligation Bond	3,315,000	430,000	2,885,000
2016C Taxable Note	2,556,832	1,340,364	1,216,468
2017B General Obligation Bond	6,405,000	640,000	5,765,000
2020D Promissory Note	1,175,000	-	1,175,000
Foundation Loan - Housing	600,000	600,000	-
Foundation Loan - Scott Street Property	1,609,779		1,609,779
Foundation Loan	1,530,000	1,530,000	-
Foundation Loan - Savo Supply	358,000	358,000	-
Foundation Loan - Riverfront Property Acquisition	750,000		750,000
	$ 79,818,489	$ 61,217,242	$ 18,601,247

Schedule of Maturities

Year	Principal	Interest	Total
2021	2,183,498	497,496	2,680,994
2022	2,483,498	494,287	2,977,785
2023	1,458,498	431,750	1,890,248
2024	1,500,571	392,295	1,892,866
2025	1,535,403	350,844	1,886,247
2026	2,934,779	309,928	3,244,707
2027	1,365,000	177,180	1,542,180
2028	1,410,000	135,370	1,545,370
2029	1,445,000	91,970	1,536,970
2030	1,375,000	48,601	1,423,601
2031	910,000	13,650	923,650
	18,601,247	2,943,371	21,544,618

DISTRICT VALUATIONS:

YEAR	VALUATION	% INCREASE
1994	$ 9,719,600	
1995	10,989,700	13.07%
1996	10,100,700	-8.09%
1997	10,195,800	0.94%
1998	10,596,400	3.93%
1999	11,130,900	5.04%
2000	11,377,100	2.21%
2001	17,246,000	51.59%
2002	21,877,500	26.86%
2003	25,324,400	15.76%
2004	37,527,900	48.19%
2005	46,201,500	23.11%
2006	54,013,600	16.91%
2007	61,948,100	14.69%
2008	122,085,200	97.08%
2009	116,758,800	-4.36%
2010	115,776,400	-0.84%
2011	113,527,400	-1.94%
2012	107,384,900	-5.41%
2013	106,038,900	-1.25%
2014	113,066,800	6.63%
2015	119,919,400	6.06%
2016	123,438,200	2.93%
2017	128,565,800	4.15%
2018	146,621,800	14.04%
2019	143,102,900	-2.40%
2020	145,034,800	1.35%

OUTSTANDING CITY DEVELOPMENT OBLIGATIONS:

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

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

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

The City entered into a new development agreement for the riverfront property. The previous developer agreement provided the developer construct apartments, townhomes and a commercial building on the riverfront. The terms required the City to provide loans of $2,240,000 which would be repaid with tax increment and developer grants of $500,000 for foundation construction. In addition, the City was to construct streets and utilities. The City disbursed $372,463 in loans under this agreement. When the project failed to proceed due to lack of developer financing; the City negotiated with the existing developer and their contractors to release all claims to allow the project to restart.

In 2019 the City entered into a development agreement with Riverlife Wausau LLC, to complete the riverfront apartment complex. The City agreed to complete the Fulton Street extension and related utilities. In addition, the City agreed to provide a forgivable loan equal to the land acquisition price of $242,232 and a tax increment grant made in two annual installments based upon 49% of the annual increment up to the cumulative maximum amount of $100,000.

CASH FLOW PROJECTIONS:

The District cash flow predicts a conservative static increment for the periods of 2021 to maturity. Cash flow predicts improving negative fund balance during the years 2020-2024 but provides for a return on investments through the life of the District.

CASH FLOW PROJECTION

	USES OF FUNDS				SOURCES OF FUNDS							
Year	Total Annual Debt Service Existing Issues	Adminsitrative, Consulting Services and Other Costs	Developer Incentives	Capital Expenditures	Debt Proceeds	Other Income	Advance From Other Funds	Donated Increment	Grant & Donation Income	Tax Increment	Annual Surplus (Deficit)	Accumulated Balance
ACTUAL												
1994				$92,361			$92,361				$0	$0
1995	$172,413			$2,002,575	$2,196,447		$237,495				$258,954	$258,954
1996	$2,038,966	$13,210		$260,893	$757,555	$25,705			$2,000,000	$40,926	$511,117	$770,071
1997	$185,232	$48,599		$1,456,671	$4,000,000	$31,128				$10,998	$2,351,624	$3,121,695
1998	$4,047,263	$585		$127,328	$856,402	$119,437				$13,909	($3,185,428)	($63,733)
1999	$510,334	$1,095				$10,490				$25,163	($475,776)	($539,509)
2000	$249,696			$73,791		$22,339				$40,161	($260,987)	($800,496)
2001	$1,820,137		$750,000	$110,878	$2,093,303	$39,970	$750,000	$392,198		$47,151	$641,607	($158,889)
2002	$250,875	$157	$791,372	$5,278,537	$2,415,665	$38,331	$2,669,163	$690,243	$791,372	$78,603	$362,436	$203,547
2003	$956,762	$21,834	$1,758,625	$14,642,438	$16,399,335	$580,182	$1,012,805	$686,173	$1,258,625	$206,394	$2,763,855	$2,967,402
2004	$15,106,609		$2,652,480	$950,004	$14,088,534	$69,500	$1,034,594	$679,709		$296,392	($2,540,364)	$427,038
2005	$2,533,076		$132,520	$98,129	$2,000,000	$244,642	$957,397	$710,142	$11,000	$632,340	$1,791,796	$2,218,834
2006	$2,975,010			$1,301,728		$249,334	$1,109,287	$696,683		$831,571	($1,389,863)	$828,971
2007	$3,122,630	$49,012		$1,941,789	$1,396,190	$211,985	$1,020,075	$849,518		$992,593	($643,070)	$185,901
2008	$2,439,384			$932,630	$270,000	$224,667		$2,481,850		$1,207,183	$811,686	$997,587
2009	$2,413,435	$27,371		$408,872	$320,000	$258,562		$685,107	$21,023	$1,922,136	$357,150	$1,354,737
2010	$2,461,237	$48,007		$2,016,086	$1,580,447	$173,737		$693,115	$122,763	$1,913,174	($42,094)	$1,312,643
2011	$2,614,684	$54,560	$174,000	$4,694,503		$186,335			$1,247,316	$1,962,727	($4,141,369)	($2,828,726)
2012	$8,485,562	$46,258	$275,000	$771,262	$9,005,000	$235,408			$113,927	$1,919,739	$1,695,992	($1,132,734)
2013	$2,815,752	$54,239	$1,000	$1,291,332	$1,108,000	$150,646			$166,538	$1,764,433	($972,706)	($2,105,440)
2014	$2,627,195	$71,919		$2,267,481	$1,595,000	$92,960			$383,456	$1,752,528	($1,142,651)	($3,248,091)
2015	$2,224,813	$132,683		$4,476,374	$4,075,000	$167,081			$1,428,463	$1,868,669	$705,343	($2,542,748)
2016	$2,123,431	$219,116	$1,420,079	$6,968,324	$8,414,779	$88,236		$1,434,277	$1,152,337	$2,108,433	$2,467,112	($75,636)
2017	$3,052,086	$571,498	82,384	2,915,824	$6,405,000	$806,414		$1,321,470	$1,666,750	$2,214,368	$5,792,210	$5,716,574
2018	$3,435,523	$122,044	$499,999	3,671,051		$241,020		$1,300,537	$1,154,650	$2,324,996	($2,707,414)	$3,009,160
2019	$3,253,789	$92,553	2,190,767	2,303,850		$285,414		$1,119,579	$36,200	$2,771,677	($3,628,089)	($618,929)
ESTIMATED												
2020 *	$4,502,700	$175,150		$2,931,082	$1,175,000	$465,108		$1,225,386	$754,757	$2,646,873	($1,341,808)	($1,960,737)
2021	$2,680,994	$35,150	$50,000	$40,000		$736,475				$2,600,107	$530,438	($1,430,299)
2022	$2,977,785	$35,000	$50,000			$390,376				$2,346,873	($325,536)	($1,755,835)
2023	$1,890,248	$35,000				$390,376				$2,346,873	$812,001	($943,834)
2024	$1,892,866	$35,000				$390,376				$2,346,873	$809,383	($134,451)
2025	$1,886,247	$35,000				$390,376				$2,346,873	$816,002	$681,551
2026	$3,244,707	$35,000				$455,376				$2,346,873	($477,458)	$204,093
2027	$1,542,180	$35,000				$390,376				$2,346,873	$1,160,069	$1,364,162
2028	$1,545,370	$35,000				$390,376				$2,346,873	$1,156,879	$2,521,041
2029	$1,536,970	$35,000				$390,376				$2,346,873	$1,165,279	$3,686,320
2030	$1,423,601	$35,000				$390,376				$2,346,873	$1,278,648	$4,964,968
2031	$923,650	$35,000				$390,376				$2,346,873	$1,778,599	$6,743,567
	$ 97,963,212	$ 2,135,040	$ 10,828,226	$ 64,025,793	$ 80,151,657	$ 9,723,866	$ 8,883,177	$ 14,965,987	$ 12,309,177	$ 55,661,974		

* Includes Transfer of $933,168 to TID 8

TAX INCREMENT DISTRICT NUMBER SIX FUND

MISSION:

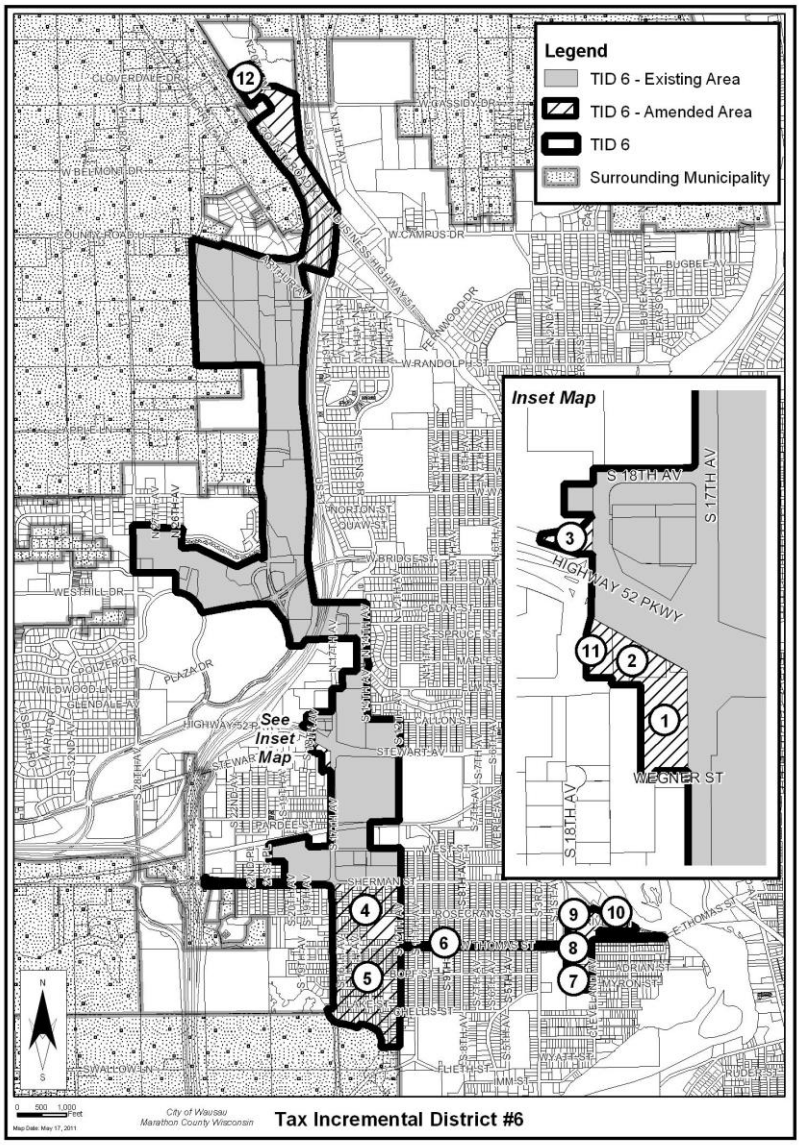
To fund public infrastructure within the District, and assist with development and redevelopment of the area which is located along the Interstate I-39 corridor with the northern border as County Road U and Thomas Street as the southern border.

RESPONSIBILITIES:

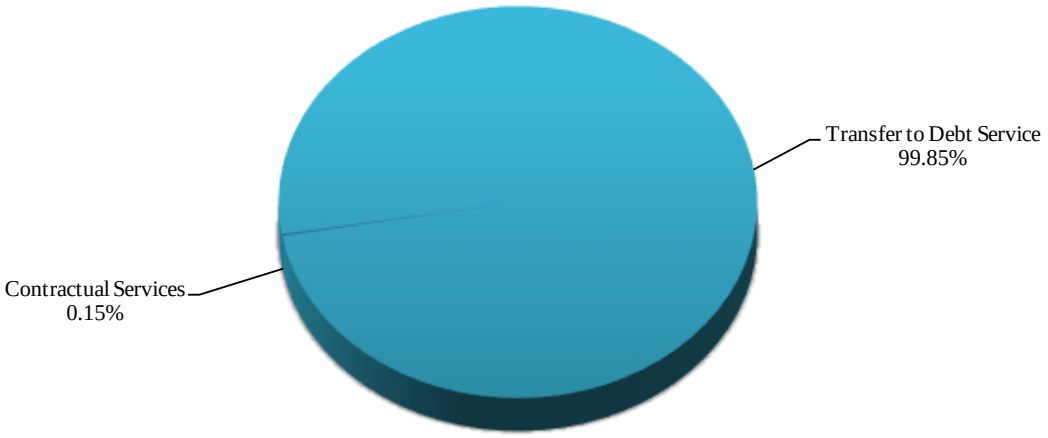
This fund accounts for the receipt of district increment, and other program income generated from the project. These funds are applied to debt service and other eligible capital costs.

DISTRICT FACTS:

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



BUDGET:



BUDGET SUMMARY	2018	2019	2020			2021		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Contractual Services	$ 113,211	$ 240,706	$ 80,150	$ 80,150	$ 76,150	$ 4,800	$ 4,800	$ 4,800
Debt Service	43,356	49,147	-	-	-	-	-	-
Grants & Contributions	-	420,841	-	22,905	22,905	-	-	-
Capital Outlay	2,951,288	7,266,338	2,986,000	3,867,106	3,158,108	-	-	-
Transfer to Debt Service	1,605,870	2,149,665	2,690,722	2,690,722	2,690,722	3,203,445	3,203,445	3,203,445
Total Expenses	$ 4,713,725	$ 10,126,698	$ 5,756,872	$ 6,660,883	$ 5,947,885	$ 3,208,245	$ 3,208,245	$ 3,208,245
Taxes	$ 2,377,868	$ 2,862,341	$ 2,944,008	$ 2,944,008	$ 2,914,375	$ 3,029,783	$ 3,029,783	$ 3,029,783
Governmental Grants & Aids	-	-	300,000	300,000	-	-	-	-
Public Charges	23,358	5,221	-	-	-	23,974	23,974	23,974
Miscellaneous	27,030	337,429	22,864	22,864	13,000	13,000	13,000	13,000
Other Financing Sources	3,572,364	3,257,742	2,263,000	2,263,000	2,986,000	-	-	-
Total Revenues	$ 6,000,620	$ 6,462,734	$ 5,529,872	$ 5,529,872	$ 5,913,375	$ 3,066,757	$ 3,066,757	$ 3,066,757

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

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

DISTRICT OBLIGATIONS:

The District is currently retiring eight general obligation note issues.

	Original Amount Borrowed	Repaid	Balance 12/31/2020
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	$1,121,850	$123,120
2012B General Obligation Note	$700,000	$570,000	$130,000
2013A General Obligation Note	$2,065,000	$1,465,000	$600,000
2016A General Obligation Note	$4,515,000	$1,980,000	$2,535,000
2017A General Obligation Note	$3,615,000	$1,360,000	$2,255,000
2018A General Obligation Note	$3,440,000	$935,000	$2,505,000
2019A General Obligation Note	$3,130,000	$550,000	$2,580,000
2020 State Trust Fund Loan	$2,986,000		$2,986,000
	$23,635,445	$9,921,325	$13,714,120

Schedule of Maturities

	Principal	Interest	Total
2021	2,841,069	362,375	3,203,444
2022	2,749,922	293,827	3,043,749
2023	2,759,421	205,878	2,965,299
2024	2,649,197	118,352	2,767,549
2025	2,714,511	41,563	2,756,074
	$13,714,120	$1,021,995	$14,736,115

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%

CASH FLOW PROJECTIONS:

CITY OF WAUSAU

TID #6 CASH FLOW PROJECTIONS

	USES OF FUNDS				SOURCES OF FUNDS						
Year	Total Annual Debt Service	Administrative, Organization, & Discretionary Costs	Developer Incentives	Capital Expenditures	Other Income	Loan Repayments	Special Assessment Income	Debt Proceeds	Tax Increment	Annual Surplus (Deficit)	Cumulative Balance
ACTUAL											
2005		$82,793		$1,362,222	$14,567			$1,539,475		$109,027	$109,027
2006	$185,737	$14,395		$327,530	$3,615					($524,047)	($415,020)
2007	$178,803	$18,028		$76,024	$73,470				$449,635	$250,250	($164,770)
2008	$188,711	$56,664	$183,962	$203,833	$37,998		$30,896		$520,672	($43,604)	($208,374)
2009	$187,783	$12,276	$553,595	$984	$34,058		$7,678		$730,190	$17,288	($191,086)
2010	$192,133	$29,845		$360,870	$61,464		$7,134	$400,000	$858,034	$743,784	$552,698
2011	$243,819	$31,929	$257,466	$455,652	$62,465		$8,405	$1,244,970	$991,225	$1,318,199	$1,870,897
2012	390,527	$30,329	$340,876	$1,948,737	$90,268		$5,483	$700,000	$1,059,794	($854,924)	$1,015,973
2013	557,757	$43,797	$455,939	$3,496,673	$135,209		$73,155	$2,065,000	$955,238	($1,325,564)	($309,591)
2014	$769,690	$44,120	$571,777	$315,483	$98,478		$104,853		$1,176,485	($321,254)	($630,845)
2015	$703,182	$152,588	$294,311	$300,311	$85,647	$22,854	$39,605		$1,507,029	$204,743	($426,102)
2016	$497,031	$174,790	$141,032	$3,086,671	$116,335	$11,575	$38,472	$4,515,000	$1,620,763	$2,402,621	$1,976,519
2017	$1,211,244	$178,464	$75,000	$4,689,869	$561,863	$10,039	$38,342	$3,615,000	$1,613,164	($316,169)	$1,660,350
2018	$1,649,226	$74,718		$2,989,782	$124,365	$11,656	$24,350	$3,572,364	$2,267,884	$1,286,893	$2,947,243
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)
ESTIMATED											
2020	$2,690,722	$99,055		$3,158,108	$141,008	$13,000		$2,986,000	$2,773,367	($34,510)	($751,229)
2021	$3,203,445	$4,800			$145,784	$36,973			$2,884,000	($141,488)	($892,717)
2022	$3,043,749	$4,150			$145,784	$36,973			$2,884,000	$18,858	($873,859)
2023	$2,965,299	$4,150			$145,784	$37,598			$2,820,000	$33,933	($839,926)
2024	$2,767,549	$4,150			$145,784	$32,277			$2,884,000	$290,362	($549,564)
2025	$2,756,074	$4,150			$145,784	$32,277			$2,884,000	$301,837	($247,727)
2026					$145,784	$9,961			$2,884,000	$3,039,745	$2,792,018
TOTAL	26,581,294	1,360,480	3,172,958	30,106,343	2,678,802	565,556	383,595	23,895,551	36,489,589		

TAX INCREMENT DISTRICT NUMBER SEVEN FUND

MISSION:

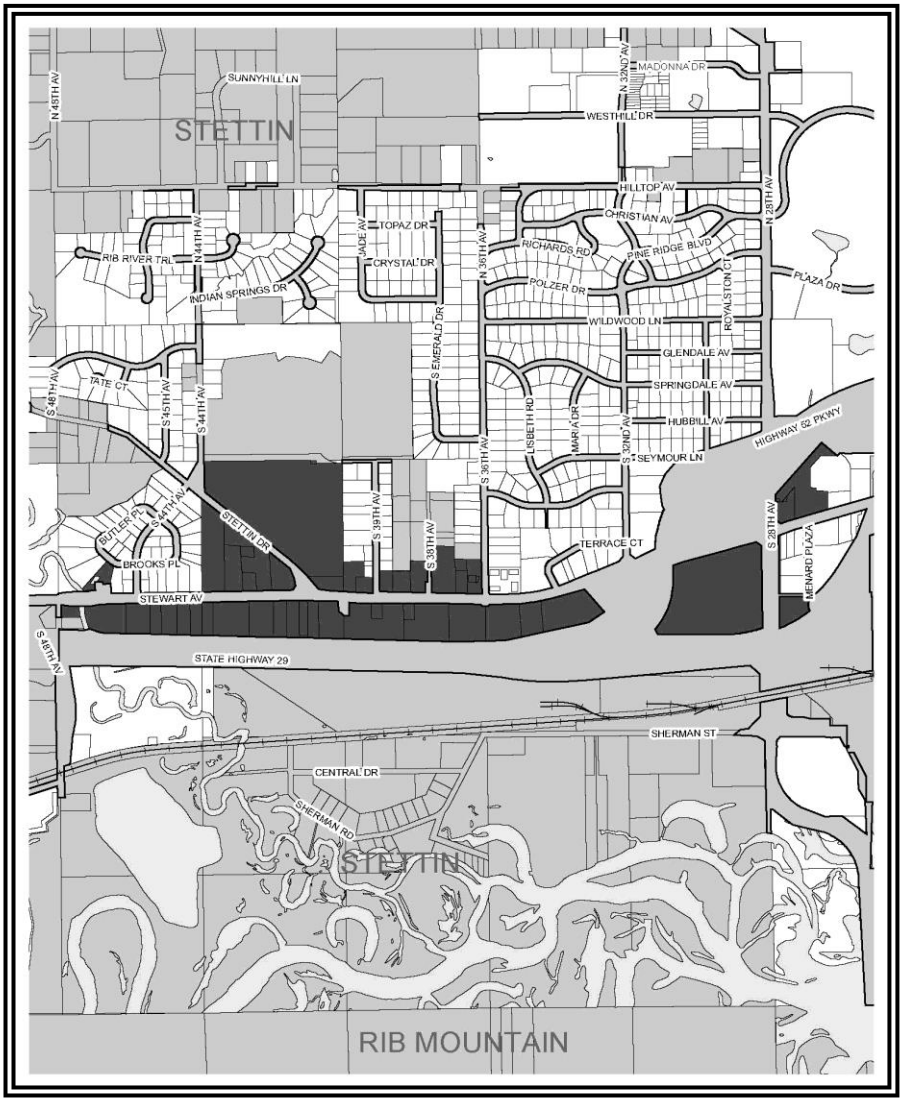
To fund the public infrastructure and related development project costs within the District which is located within the Highway 29 corridor and West Stewart Avenue corridor. The east to west boundaries can generally be described as running from 28th Avenue to the east and 48th Avenue to the West. This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

RESPONSIBILITIES:

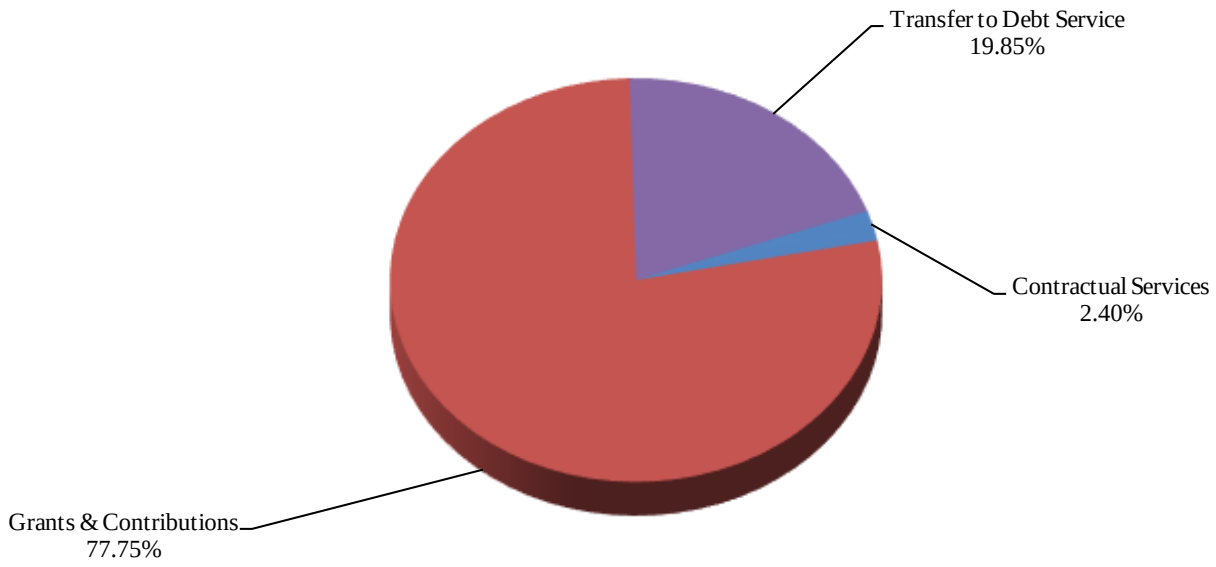
This fund accounts for the receipt of district increment, and other program income generated from the project. These funds are applied to debt service and other eligible capital costs.

DISTRICT FACTS:

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



BUDGET:



BUDGET SUMMARY

	2018	2019	2020			2021		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Contractual Services	$ 3,903	$ 5,051	$ 8,150	$ 8,150	$ 8,150	$ 8,150	$ 8,150	$ 8,150
Grants & Contributions	-	435,942	285,000	285,000	260,884	264,116	264,116	264,116
Capital Outlay	-	-	300,000	972,000	1,190,000	-	-	-
Transfer to Debt Service	505,835	130,545	51,350	51,350	51,350	67,450	67,450	67,450
Total Expenses	$ 509,738	$ 571,538	$ 644,500	$ 1,316,500	$ 1,510,384	$ 339,716	$ 339,716	$ 339,716
Taxes	$ 964,455	$ 794,670	$ 996,267	$ 996,267	$ 1,050,950	$ 1,077,737	$ 1,077,737	$1,077,737
Total Revenues	$ 964,455	$ 794,670	$ 996,267	$ 996,267	$ 1,050,950	$ 1,077,737	$ 1,077,737	$1,077,737

BUDGET HIGHLIGHTS:

The 2021 shows the debt service payments along with a $25,050 of interest for General Fund prior year advances. The budget also reflects the final developer payment.

DISTRICT FUTURE OBLIGATIONS:

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

	Original Amount Borrowed	Repaid	Balance 12/31/2020
2006A General Obligation Note	$ 350,000	$ 350,000	$ -
2007A General Obligation Note	469,962	469,962	-
2008A General Obligation Note	3,655,000	3,655,000	0
2009A General Obligation Note	680,000	680,000	0
2010A General Obligation Note	78,000	78,000	0
2012B General Obligation Note	110,105	110,105	0
2013B General Obligation Note	445,000	325,000	120,000
2014A GO (to refinance 2007 Issue)	135,000	135,000	-
	$ 5,923,067	$ 5,803,067	$ 120,000

	PRINCIPAL	INTEREST	TOTAL
2021	40,000	2,400	42,400
2022	40,000	1,600	41,600
2023	40,000	600	40,600
	120,000	4,600	124,600

DEVELOPER AGREEMENT OBLIGATIONS:

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

	Authorized	Paid To Date	2021 Budget
Stewart Avenue LLC	$ 443,770	$ 438,484	
Stewart Avenue LLC	1,035,942	771,826	264,116
Total	$ 1,479,712	$ 1,210,310	$ 264,116

The final payment is scheduled for January 2021 prior to the expenditure period closing

CASH FLOW PROJECTIONS:

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

		USES OF FUNDS					SOURCES OF FUNDS						
	Year	Existing Annual Debt Service	Proposed Debt Issue	Administrative, Organization, & Discretionary Costs	Developer Incentives	Other Project Costs	Other Income	Special Assessment Income	Debt Proceeds	Tax Increment		Annual Surplus (Deficit)	Cumulative Balance
ACTUAL													
1	2006	$2,454		$8,963		$341,235			$350,000			($2,652)	($2,652)
2	2007	$62,953		$43,501		$629,179	$4,418		$469,962			($261,253)	($263,905)
3	2008	$153,820		$7,223		$3,404,359	$6,523	$142,006	$3,655,000	$100,046		$338,173	$74,268
4	2009	$607,955		$5,006		$980,731	$7,849	$73,225	$680,000	$389,929		($442,689)	($368,421)
5	2010	$663,182		$16,716		$173,275	$10,541	$46,848	$78,000	$349,929		($367,855)	($736,276)
6	2011	$647,328		$17,500		$51,357	$13,500	$47,650		$392,106		($262,929)	($999,205)
7	2012	$735,028		$11,718		$852	$10,871	$35,776	$110,105	$367,717		($223,129)	($1,222,334)
8	2013	$631,824		$12,589	$438,484	$17,697	$24,203	$6,664	$445,000	$322,877		($301,850)	($1,524,184)
9	2014	$671,117		$7,002		$2,595	$11,136			$416,819		($252,759)	($1,776,943)
10	2015	$631,954		$9,619	$75,000	$41,432	$8,039			$532,544		($217,422)	($1,994,365)
11	2016	$613,851		$5,850		$440	$40,442			$574,301		($5,398)	($1,999,763)
12	2017	$562,113		$2,807		$117,240	$9,493			$525,634		($147,033)	($2,146,796)
13	2018	$505,835		$3,903			$9,632			$954,823		$454,717	($1,692,079)
14	2019	$130,545		$5,051	$435,942		$19,796			$774,874	*	$223,132	($1,468,947)
ESTIMATED													
15	2020	$51,350		$8,150	$260,884	$1,190,000	$26,267			$1,024,683		($459,434)	($1,928,381)
16	2021	$67,450		$8,150	$264,116		$32,737			$1,045,000		$738,021	($1,190,360)
17	2022	$41,600		$4,150			$32,737			$1,160,806		$1,147,793	($42,567)
18	2023	$40,600		$4,000			$32,737			$1,324,683		$1,312,820	$1,270,253
19	2024									$1,324,683		$1,324,683	$2,594,936
20	2025									$1,324,683		$1,324,683	$3,919,619
TOTAL		$6,820,959	$0	$181,898	$1,474,426	$6,950,392	$300,921	$352,169	$5,788,067	$12,906,137			

* Tax Revenue reduced due to assessment disputes

DISTRICT VALUATIONS:

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

TAX INCREMENT DISTRICT NUMBER EIGHT FUND

MISSION:

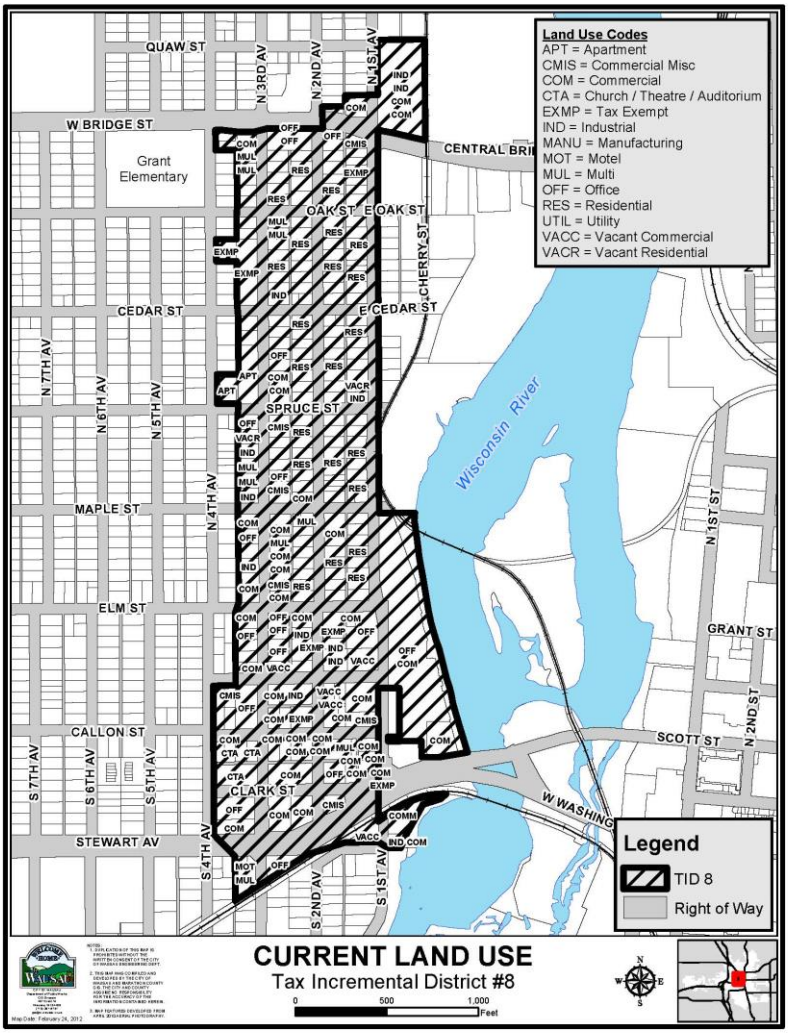
To fund public infrastructure, support economic development and blight elimination within the District. This district will complement the efforts of Tax Increment District Number Three located on the east side of the river.

RESPONSIBILITIES:

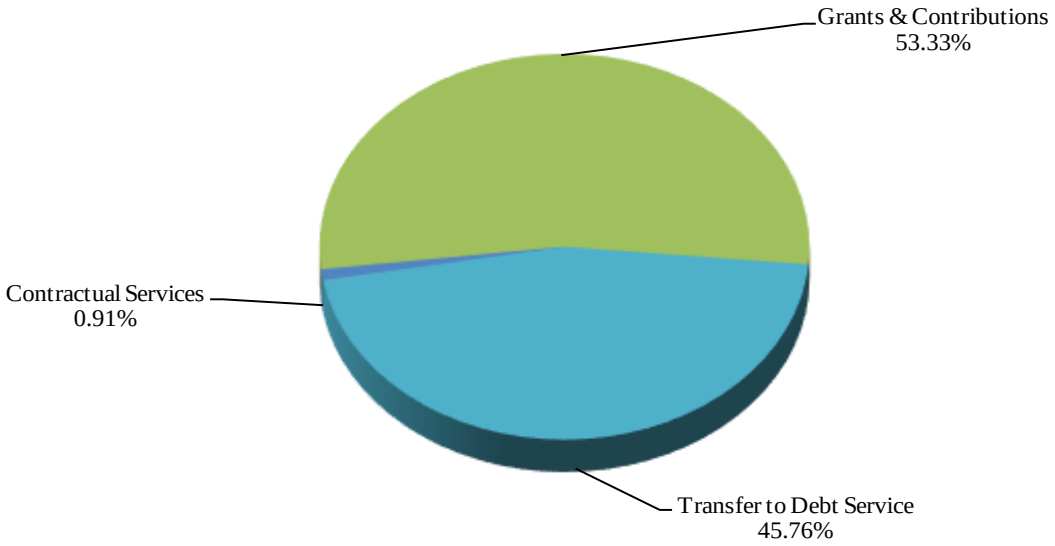
This fund accounts for the receipt of district increment, and other program income generated from the project. These funds are applied to capital costs and debt service.

DISTRICT FACTS:

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



BUDGET:



BUDGET SUMMARY

	2018	2019	2020			2021		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Contractual Services	$ 19,189	$ 33,981	$ 10,150	$ 10,150	$ 50,150	$ 15,000	$ 15,000	$ 15,000
Debt Service	-	42,709	-	-	-	-	-	-
Grants & Contributions	-	-	57,500	1,697,500	1,559,916	875,000	875,000	875,000
Capital Outlay	115,445	1,354,461	-	925,000	1,055,940	-	-	-
Transfer to Debt Service	159,542	350,378	869,232	869,232	697,209	750,874	750,874	750,874
Total Expenses	$ 294,176	$ 1,781,529	$ 936,882	$ 3,501,882	$ 3,363,215	$ 1,640,874	$ 1,640,874	$ 1,640,874
Taxes	$ 305,210	$ 409,149	$ 439,590	$ 439,590	$ 223,795	$ 483,241	$ 483,241	$ 483,241
Public Charges	3,486	2,112	-	-	-	-	-	-
Miscellaneous	289	11,827	-	-	-	5,899	5,899	5,899
Debt Proceeds	-	2,809,919	-	640,000	-	-	-	-
Total Revenues	$ 308,986	$ 3,233,006	$ 439,590	$ 1,079,590	$ 223,795	$ 489,140	$ 489,140	$ 489,140

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The 2021 budget provides for administrative costs, debt retirement and developer obligation payments. No capital projects are contemplated in the 2021 budget. The cash flow expects that 1st Avenue and 18th Avenue will be completed and paid in 2020.

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%

DISTRICT FUTURE OBLIGATIONS:

The District is retiring four debt issues. The proceeds of 2016C funded TID 3 and TID 8 projects. The proceeds were reallocated in 2020 increasing TID 8's portion by $933,168. These proceeds funded the Wausau Center Mall purchase loan to WOZ.

	Original Amount Borrowed	Repaid	12/31/2020
2014 Foundation Loan	$ 190,000	190,000	$ -
2016 Foundation Loan	200,000	200,000	-
2015 A Promissory Note	1,020,000	490,000	530,000
2016 C General Obligation Bond	1,488,168	90,000	1,398,168
2019 A General Obligation Note	2,720,000	270,000	2,450,000
2020 D General Obligation Note	920,000		920,000
	$ 6,538,168	$ 1,240,000	$ 5,298,168

Schedule of Maturities

	Principal	Interest	Total
2021	638,000	112,874	750,874
2022	658,000	97,654	755,654
2023	658,000	82,388	740,388
2024	687,000	66,224	753,224
2025	692,168	50,342	742,510
2026	425,000	38,425	463,425
2027	430,000	29,475	459,475
2028	435,000	20,425	455,425
2029	440,000	11,163	451,163
2030	145,000	4,688	149,688
2031	50,000	2,113	52,113
2032	40,000	650	40,650
	$ 5,298,168	$ 516,421	$ 5,814,589

OUTSTANDING CITY DEVELOPER OBLIGATIONS:

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

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

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

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

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

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

The projected outflows of these agreements is as follows:

TID 8 DEVELOPER PAYOUT

			Paid		Projected								
		Authorized	12/31/2020	2021 Budget	2022	2023	2024	2025	2026	2027	2028	2029	Total
Lokre Development	G	1,700,000		450,000		104,000	249,600	249,600	249,600	179,600	145,600	72,000	1,700,000
1401 Elm Street LLC	G	601,520	-	45,000	240,000	240,000	76,520	-	-	-	-	-	601,520
Nidus Holding Co	G	50,000		-	50,000	-	-	-	-	-	-	-	50,000
Nidus Holding Co	L	190,000	190,000	-	-	-	-	-	-	-	-	-	190,000
Wausau Opportunity Zone, Inc.	L	1,000,000	1,000,000	-	-	-	-	-	-	-	-	-	1,000,000
Wausau Opportunity Zone, Inc.	G	2,289,000	327,000	335,000	342,000	348,840	355,817	362,933	370,192				2,441,782
TFB MI -LLC	L	275,000	275,000	-	-	-	-	-	-	-	-	-	275,000
TFB MI - LLC	G	287,500	146,282	45,000	45,000	45,000	6,938						288,220
Total		$ 6,393,020	$ 1,938,282	$ 875,000	$ 677,000	$ 737,840	$ 688,875	$ 612,533	$ 619,792	$ 179,600	$ 145,600	$ 72,000	$ 6,546,522

G = Grant
L = Loan

CASH FLOW PROJECTIONS:

		USES OF FUNDS					SOURCES OF FUNDS				
	Year	Annual Projected Debt Service	Administrative, Organization & Discretionary Costs	Developer Payments	CVS Tax Claim	Capital Expenditures	Net Debt Proceeds	Other Income	Tax Increment	Annual Surplus (Deficit)	Cumulative Balance
ACTUAL											
1	2012		$7,801							($7,801)	($7,801)
2	2013		10,390			7,681				(18,071)	(25,872)
3	2014	372	5,717			235,993	190,000	183,660		131,578	105,706
4	2015	8,957	21,155			76,326	1,020,000	199,366	140,328	1,253,256	1,358,962
5	2016	118,441	96,623	275,000	42,835	1,819,722	755,000	231,968	194,502	(1,171,151)	187,811
6	2017	154,714	19,576	57,500		25,496		198,481	111,771	52,966	240,777
7	2018	159,542	9,813	-		124,821		195,888	113,098	14,810	255,587
8	2019	350,378	32,270	45,866		1,356,174	2,767,210	211,877	257,077	1,451,476	1,707,063
ESTIMATED											
9	2020	697,209	50,150	1,559,916		1,055,940	910,000	1,166,963	239,784	(1,046,468)	660,595
10	2021	750,874	15,000	875,000				255,550	233,590	(1,151,734)	(491,139)
11	2022	755,654	6,000	677,000				263,808	517,590	(657,256)	(1,148,395)
12	2023	740,388	6,000	737,840				263,808	725,590	(494,830)	(1,643,225)
13	2024	753,224	6,000	688,875				263,808	933,590	(250,701)	(1,893,926)
14	2025	742,510	6,000	612,533				263,808	933,590	(163,645)	(2,057,571)
15	2026	463,425	6,000	619,792				263,808	933,590	108,181	(1,949,390)
16	2027	459,475	6,000	179,600				257,909	933,590	546,424	(1,402,966)
17	2028	455,425	6,000	145,600				249,651	933,590	576,216	(826,750)
18	2029	451,163	6,000	72,000				249,651	933,590	654,078	(172,672)
19	2030	149,688	6,000					249,651	933,590	1,027,553	854,881
20	2031	52,113	6,000					524,651	933,590	1,400,128	2,255,009
21	2032	40,650						249,651	933,590	1,142,591	3,397,600
TOTAL		$7,304,202	$328,495	$6,546,522	$42,835	$4,702,153	$5,642,210	$5,743,957	$10,935,640		

	Hotel 1,000,000	Elm Street 10,000,000	Car Wash 850,000	Residential Phase 1 8,000,000	Residential Phase 2 8,000,000	Current Increment	Total
2021						233,590	233,590
2022	24,000	240,000	20,000			233,590	517,590
2023	24,000	240,000	20,000	208,000		233,590	725,590
2024	24,000	240,000	20,000	208,000	208,000	233,590	933,590
2025	24,000	240,000	20,000	208,000	208,000	233,590	933,590
2026	24,000	240,000	20,000	208,000	208,000	233,590	933,590
2027	24,000	240,000	20,000	208,000	208,000	233,590	933,590
2028	24,000	240,000	20,000	208,000	208,000	233,590	933,590
2029	24,000	240,000	20,000	208,000	208,000	233,590	933,590
2030	24,000	240,000	20,000	208,000	208,000	233,590	933,590
2031	24,000	240,000	20,000	208,000	208,000	233,590	933,590
2032	24,000	240,000	20,000	208,000	208,000	233,590	933,590
2033	24,000	240,000	20,000	208,000	208,000	233,590	933,590
2034	24,000	240,000	20,000	208,000	208,000	233,590	933,590
2035	24,000	240,000	20,000	208,000	208,000	233,590	933,590
2036	24,000	240,000	20,000	208,000	208,000	233,590	933,590
2037	24,000	240,000	20,000	208,000	208,000	233,590	933,590
2038	24,000	240,000	20,000	208,000	208,000	233,590	933,590
2039	24,000	240,000	20,000	208,000	208,000	233,590	933,590
2040	24,000	240,000	20,000	208,000	208,000	233,590	933,590

TAX INCREMENT DISTRICT NUMBER NINE FUND

MISSION:

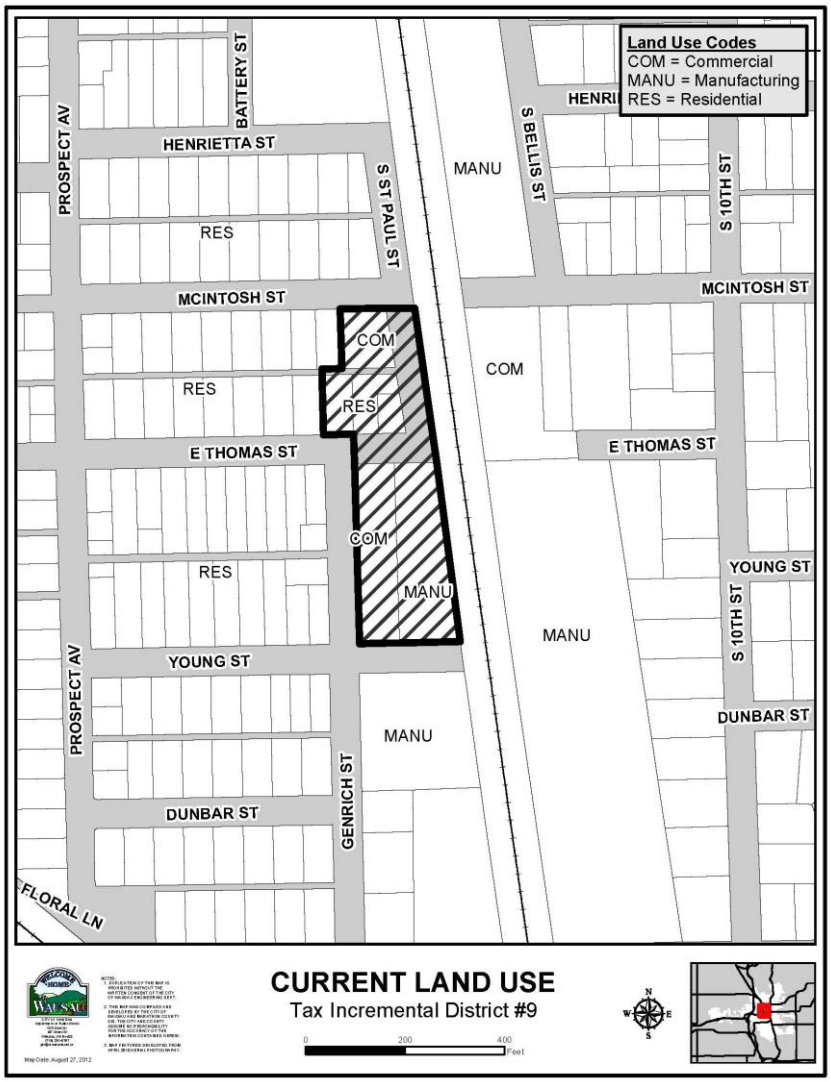
To fund public infrastructure, support economic development and blight elimination within the District. This district was specifically created to facilitate expansion of Big Bull Falls Brewery.

RESPONSIBILITIES:

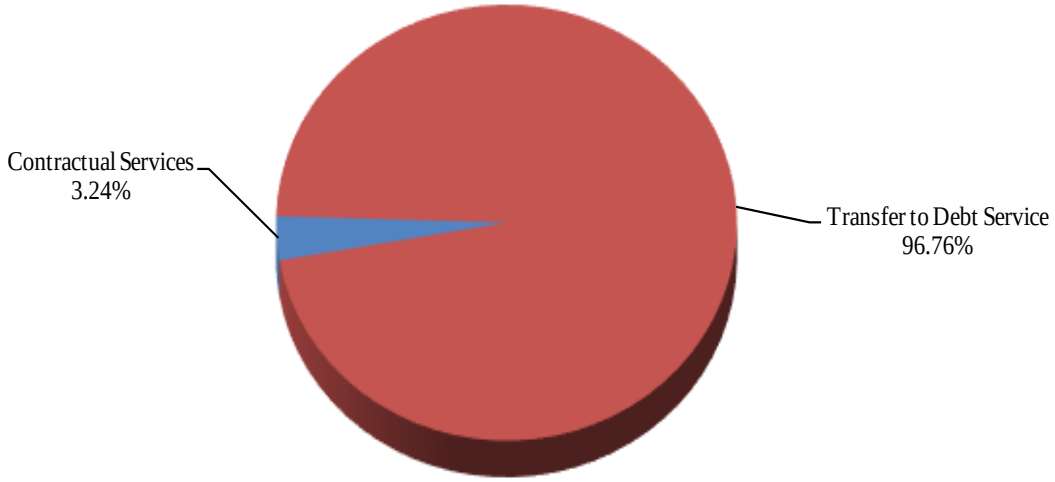
This fund accounts for the receipt of district increment, and other program income generated from the project. These funds are applied to capital costs and debt service.

DISTRICT FACTS:

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



BUDGET:



BUDGET SUMMARY	2018	2019	2020			2021		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Contractual Services	$ 1,844	$ 1,792	$ 3,150	$ 3,150	$ 2,150	$ 2,150	$ 2,150	$ 2,150
Transfer to Debt Service	72,935	71,798	65,520	65,520	65,520	64,125	64,125	64,125
Total Expenses	$ 74,779	$ 73,590	$ 68,670	$ 68,670	$ 67,670	$ 66,275	$ 66,275	$ 66,275
Taxes	23,202	28,015	27,055	27,055	$ 26,931	$ 28,553	$ 28,553	$ 28,553
Miscellaneous	23,840	19,505	26,000	26,000	-	-	-	-
Total Revenues	$ 47,042	$ 47,520	$ 53,055	$ 53,055	$ 26,931	$ 28,553	$ 28,553	$ 28,553

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The 2021 budget reflects developer loan repayments and tax increment from the project. Expenses represent the debt retirement and administrative costs. The district small deficit continues to grow but is projected to remain manageable until debt is retired in 2023 when the increment will begin to pay back accumulated deficits.

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%

DISTRICT FUTURE OBLIGATIONS:

	Original Amount Borrowed	Repaid	Balance 12/31/2020
2013B General Obligation Note	630,000	450,000	180,000
	$630,000	$450,000	$180,000

	PRINCIPAL	INTEREST	TOTAL
2021	60,000	4,125	64,125
2022	60,000	2,580	62,580
2023	60,000	885	60,885
	180,000	7,590	187,590

DISTRICT CASH FLOW PROJECTIONS:

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

CASH FLOW PROJECTIONS

	USES OF FUNDS			SOURCES OF FUNDS					
Year	Existing Annual Debt Service	Administrative, Organization, & Discretionary Costs	Developer Incentives	Loan Repayments	Other Income	Debt Proceeds	Tax Increment	Annual Surplus (Deficit)	Cumulative Balance
ACTUAL									
2012		$6,971	$132,196					($139,167)	($139,167)
2013		$34,201	$467,804			$631,300		$129,295	($9,872)
2014	$78,868	$2,284			$39			($81,113)	($90,985)
2015	$75,405	$554		$57,534	$18,480		$12,130	$12,185	($78,800)
2016	$74,674	$2,267		$47,928	$175		$24,240	($4,598)	($83,398)
2017	$73,861	$3,511		$24,298	$308		$22,946	($29,820)	($113,218)
2018	$72,935	$1,844		$23,840	$312		$22,890	($27,737)	($140,955)
2019	$71,798	$1,792		$19,505	$558		$27,457	($26,070)	($167,025)
ESTIMATED									
2020	$65,520	$2,150			$2,056		$24,876	($40,738)	($207,763)
2021	$64,125	$2,150			$3,553		$25,000	($37,722)	($245,485)
2022	$62,580	$3,150		$22,000	$3,000		$24,750	($15,980)	($261,465)
2023	$60,885	$3,150		$22,000	$3,000		$24,750	($14,285)	($275,750)
2024		$3,150		$22,000	$3,000		$24,750	$46,600	($229,150)
2025		$3,150		$22,000	$3,000		$24,750	$46,600	($182,550)
2026		$3,150		$22,000	$3,000		$24,750	$46,600	($135,950)
2027		$3,150		$22,000	$3,000		$24,750	$46,600	($89,350)
2028		$3,150		$22,000	$3,000		$24,750	$46,600	($42,750)
2029				$22,000	$3,000		$24,750	$49,750	$7,000
2030				$22,000	$3,000		$24,750	$49,750	$56,750
TOTAL	$700,651	$79,774	$600,000	$371,105	$52,481	$631,300	$382,289		

TAX INCREMENT DISTRICT NUMBER TEN FUND

MISSION:

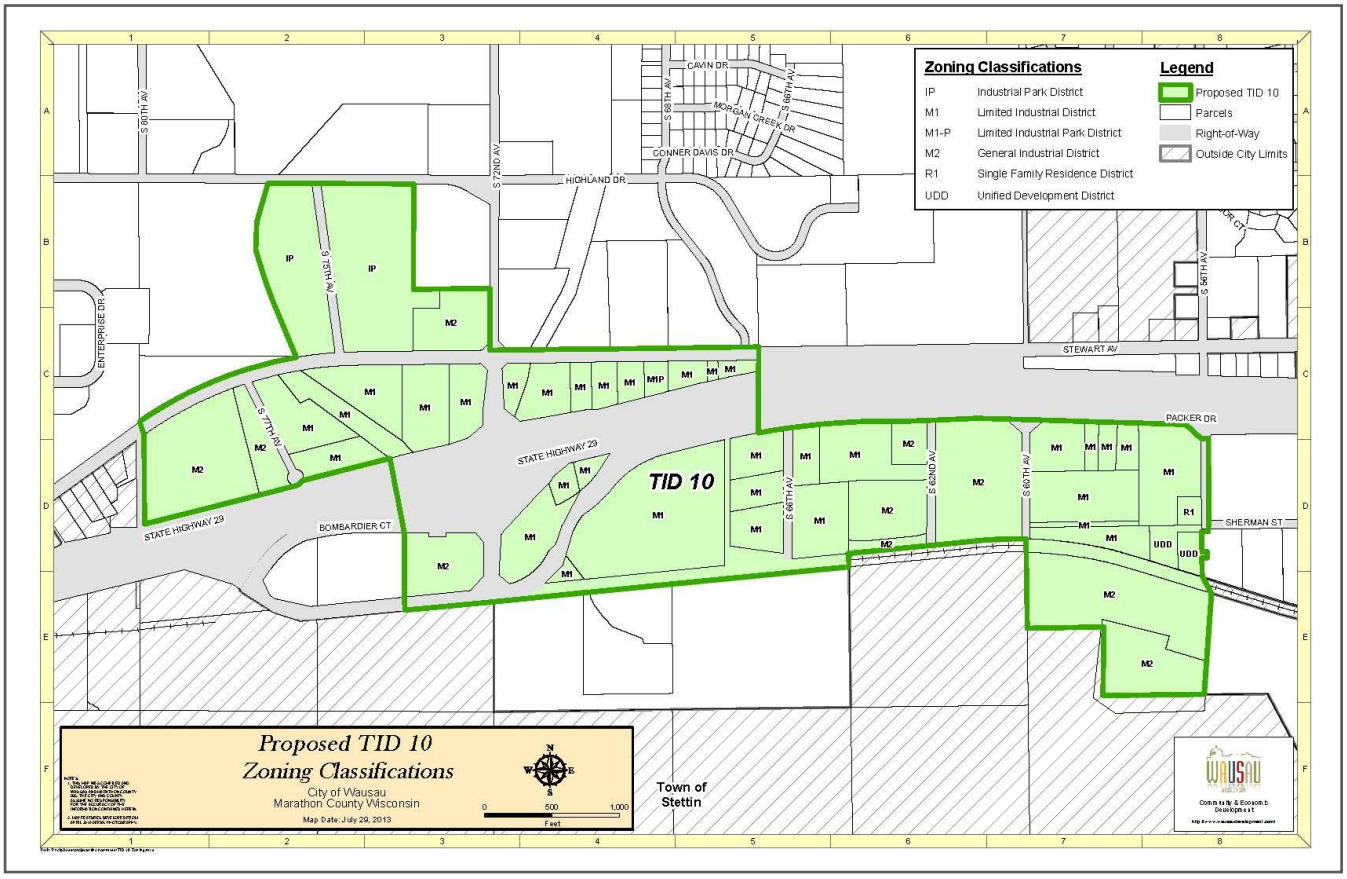
To fund the improvements within the City's business campus.

RESPONSIBILITIES:

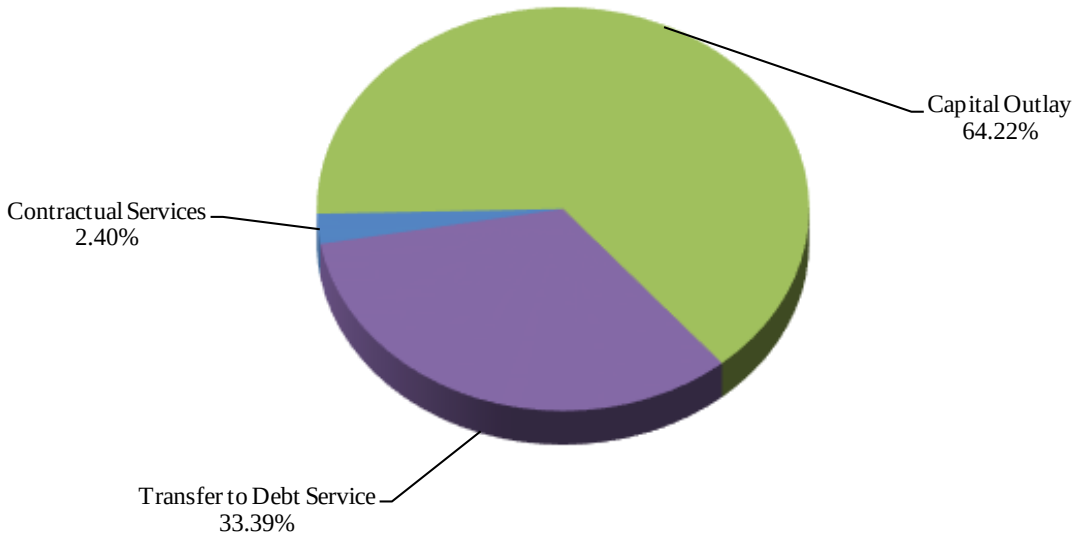
This fund accounts for the receipt of district increment, and other program income generated from the project. These funds are applied to debt service and other eligible capital costs.

DISTRICT FACTS:

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



BUDGET:



BUDGET SUMMARY	2018	2019	2020			2021		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Contractual Services	$ 3,880	$ 4,608	$ 3,150	$ 3,150	$ 3,150	$ 10,150	$ 10,150	$ 10,150
Grants & Contributions	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	272,000	272,000	272,000
Transfer to Debt Service	106,114	140,873	138,773	138,773	138,773	141,410	141,410	141,410
Total Expenses	$ 109,994	$ 145,481	$ 141,923	$ 141,923	$ 141,923	$ 423,560	$ 423,560	$ 423,560
Taxes	$ 145,936	$ 264,163	$ 323,220	$ 323,220	$ 324,424	$ 355,599	$ 355,599	$ 355,599
Total Revenues	$ 145,936	$ 264,163	$ 323,220	$ 323,220	$ 324,424	$ 355,599	$ 355,599	$ 355,599

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

DISTRICT FUTURE OBLIGATIONS:

	Original Amount Borrowed	Repaid	Balance 12/31/2020
2014B Community Development Bond	$310,000	$80,000	$230,000
2015B Corporate Purpose Bonds	$1,225,000	$255,000	$970,000
	$1,535,000	$335,000	$1,200,000

	Principal	Interest	Total
2021	110,000	31,410	141,410
2022	115,000	28,723	143,723
2023	115,000	26,029	141,029
2024	120,000	23,210	143,210
2025	120,000	20,211	140,211
2026	120,000	16,910	136,910
2027	125,000	13,235	138,235
2028	130,000	9,410	139,410
2029	135,000	5,435	140,435
2030	110,000	1,705	111,705
	$ 1,200,000	$ 176,278	$ 1,376,278

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%

CASH FLOW PROJECTIONS:

CITY OF WAUSAU
TAX INCREMENTAL DISTRICT NUMBER TEN
CASH FLOW PROJECTION

		USES OF FUNDS				SOURCES OF FUNDS				
Year		Debt Service	Administrative & Fiscal Charges	Developer Grant	Capital Expenditures	Debt Proceeds	Other Revenue	Existing Increment	Annual Surplus (Deficit)	Cumulative Balance
ACTUAL										
1	2013		$1,000						($1,000)	($1,000)
2	2014		$37,464		$201,909	$310,000			$70,627	$69,627
3	2015	$20,285	$41,581	$1,200,000	$240,276	$1,225,000		$33,001	($244,141)	($174,514)
4	2016	$44,300	$1,953	125,000	4,191			$82,865	($92,579)	($267,093)
5	2017	$59,223	$10,041		102,452			$131,938	($39,778)	($306,871)
6	2018	$106,114	$3,880				16,101	$129,835	$35,942	($270,929)
7	2019	$140,873	$4,608				37,841	$246,322	138,682	($132,247)
ESTIMATED										
8	2020	$138,773	$3,150				43,220	$281,204	$182,501	$50,254
9	2021	$141,410	$10,150		272,000		68,599	$287,000	($67,961)	($17,707)
10	2022	$143,723	$4,000				68,599	$287,000	$207,876	$190,169
11	2023	$141,029	$4,000				68,599	$287,000	$210,570	$400,739
12	2024	$143,210	$4,000		1,737,000	1,200,000	68,599	$287,000	($328,611)	$72,128
13	2025	$394,801	$4,000				68,599	$287,000	($43,202)	$28,926
14	2026	$350,910	$4,000				68,599	$287,000	$689	$29,615
15	2027	$352,235	$4,000				68,599	$287,000	($636)	$28,979
16	2028	$353,410	$4,000				68,599	$287,000	($1,811)	$27,168
17	2029	$354,435	$4,000				68,599	$287,000	($2,836)	$24,332
18	2030	$325,705	$4,000				68,599	$287,000	$25,894	$50,226
	TOTAL	$3,210,436	$148,827	$1,325,000	$2,557,828	$2,735,000	$783,152	$3,775,165		

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

2021	Design	$272,000
2024	Construction	$1,737,000

TAX INCREMENT DISTRICT NUMBER ELEVEN FUND

MISSION:

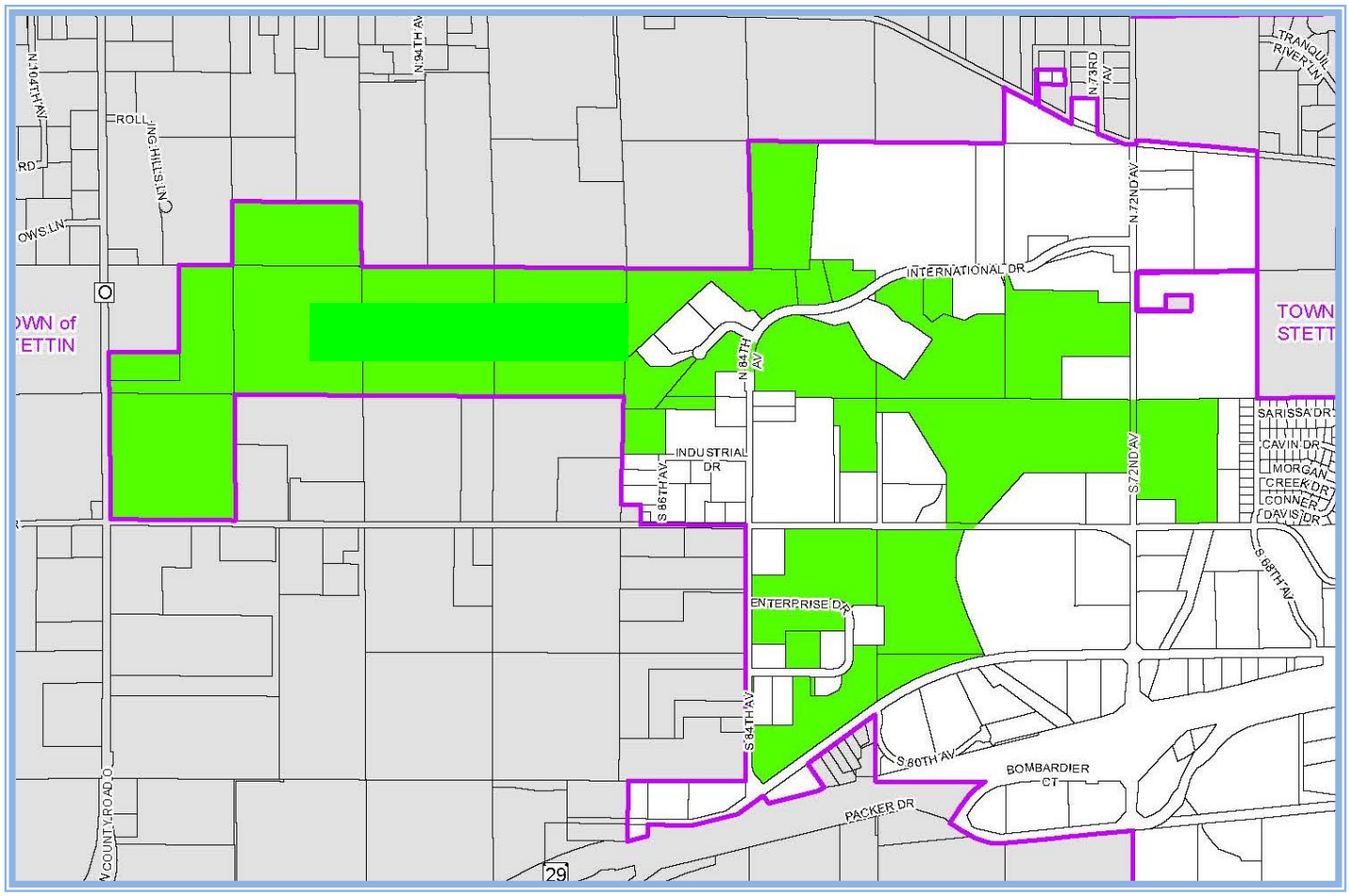
To fund the expansion of the City's business campus.

RESPONSIBILITIES:

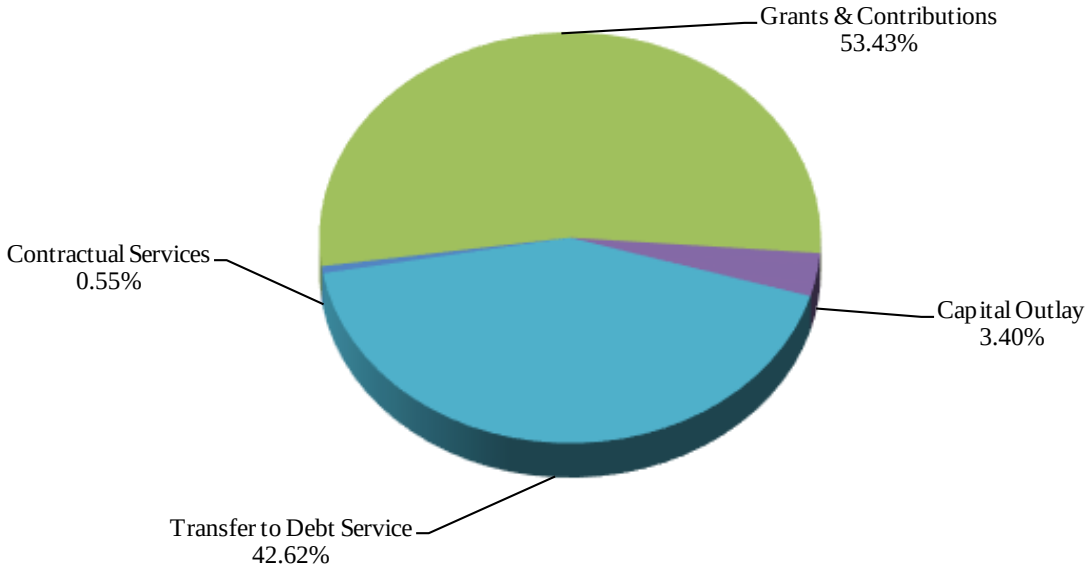
This fund accounts for the receipt of district increment, and other program income generated from the project. These funds are applied to debt service and other eligible capital costs.

DISTRICT FACTS:

Creation Date: July 18, 2017
Last Date Project Costs Incurred: July 18, 2034
Mandated Final Dissolution Date: July 18, 2039



BUDGET:



BUDGET SUMMARY

	2018	2019	2020			2021		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Contractual Services	$ 113,089	$ 31,028	$ 8,150	$ 8,150	$ 16,150	$ 8,150	$ 8,150	$ 8,150
Debt Service	38,680	-	-	-	-	-	-	-
Grants & Contributions	-	3,975,016	785,000	785,000	694,039	785,000	785,000	785,000
Capital Outlay	2,994,068	426,199	99,825	329,825	75,000	50,000	50,000	50,000
Transfer to Debt Service	191,213	311,992	336,173	336,173	237,173	626,198	626,198	626,198
Total Expenses	$ 3,337,051	$ 4,744,235	$ 1,229,148	$ 1,459,148	$ 1,022,362	$ 1,469,348	$ 1,469,348	$ 1,469,348
Taxes	$ -	$ 42,551	$ 1,560,000	$ 1,560,000	$ 1,580,152	$ 1,611,755	$ 1,611,755	$ 1,611,755
Miscellaneous	54,592	11,226	-	-	-	-	-	-
Debt Proceeds	4,005,000	-	-	-	-	-	-	-
Total Revenues	$ 4,059,592	$ 53,777	$ 1,560,000	$ -	$ 1,580,152	$ 1,611,755	$ 1,611,755	$ 1,611,755

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 2021 budget anticipates the second developer payment to Great Lakes Cheese in the amount of $785.000.

DISTRICT DEVELOPMENT OBLIGATIONS:

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

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

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

DISTRICT VALUATIONS:

YEAR	EQUALIZED VALUATION	PERCENTAGE CHANGE
2017	$1,386,400	
2018	2,980,000	114.95%
2019	61,254,900	1955.53%
2020	63,434,900	3.56%

DISTRICT FUTURE OBLIGATIONS:

The City refinanced the 2017E Taxable Notes with permanent financing. The 2018C will be refinanced in 2021.

	Original Amount Borrowed	Repaid	Balance 12/31/2020
2017E Taxable Note Anticipation Notes	$6,600,000	6,600,000	$0
2020E Taxable General Obligation Bonds	$6,625,000		$6,625,000
2018C Taxable Note Anticipation Notes	$4,005,000		$4,005,000
	$17,230,000	$6,600,000	$10,630,000

	TID 11 TOTAL		
	Principal	Interest	Total
2021	405,000	221,198	626,198
2022	410,000	216,736	626,736
2023	4,420,000	146,205	4,566,205
2024	415,000	73,175	488,175
2025	425,000	66,875	491,875
2026	430,000	60,463	490,463
2027	435,000	55,280	490,280
2028	440,000	51,013	491,013
2029	445,000	46,033	491,033
2030	450,000	40,438	490,438
2031	455,000	34,328	489,328
2032	465,000	27,655	492,655
2033	470,000	20,408	490,408
2034	480,000	12,568	492,568
2035	485,000	4,244	489,244
	10,630,000	1,526,581	9,801,581

CASH FLOW PROJECTIONS:

TAX INCREMENTAL DISTRICT NUMBER ELEVEN
CASH FLOW PROJECTION

		USES OF FUNDS					SOURCES OF FUNDS				
Year		Debt Service	Future Debt Refinancing	Developer Grant	Administrative Costs	Capital Expenditures	Debt Proceeds	Tax Increment	Other Income	Annual Surplus (Deficit)	Cumulative Balance
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)
ESTIMATED											
4	2020	237,173		694,039	16,150	75,000		1,580,152		557,790	27,275
5	2021	626,198		785,000	8,150	50,000		1,611,755		142,407	169,682
6	2022	488,563	445,863	785,000	8,150			1,650,000		(77,576)	92,106
7	2023	561,205	445,863	785,000	8,150			1,650,000		(150,218)	(58,112)
8	2024	488,175	445,863	785,000	8,000			1,650,000		(77,038)	(135,150)
9	2025	491,875	445,863	785,000	8,000			1,650,000		(80,738)	(215,888)
10	2026	490,463	445,863	785,000	8,000			1,650,000		(79,326)	(295,214)
11	2027	490,280	445,863	620,812	8,000			1,650,000		85,045	(210,169)
12	2028	491,013	445,863		8,000			1,650,000		705,124	494,955
13	2029	491,033	445,863		8,000			1,650,000		705,104	1,200,059
14	2030	490,438	445,863		8,000			1,650,000		705,699	1,905,758
15	2031	489,328	445,863		8,000			1,650,000		706,809	2,612,567
16	2032	492,655			8,000			1,650,000		1,149,345	3,761,912
17	2033	490,408			8,000			1,650,000		1,151,592	4,913,504
18	2034	492,568			8,000			1,650,000		1,149,432	6,062,936
19	2035	489,244			8,000			1,650,000		1,152,756	7,215,692
20	2036				8,000			1,650,000		1,642,000	8,857,692
20	2037				8,000			1,650,000		1,642,000	10,499,692
20	2038				8,000			1,650,000		1,642,000	12,141,692
	TOTAL	$8,402,742	$4,458,630	9,999,867	$366,175	6,744,414	10,605,000	$31,284,458	$240,061		

TAX INCREMENT DISTRICT NUMBER TWELVE FUND

MISSION:

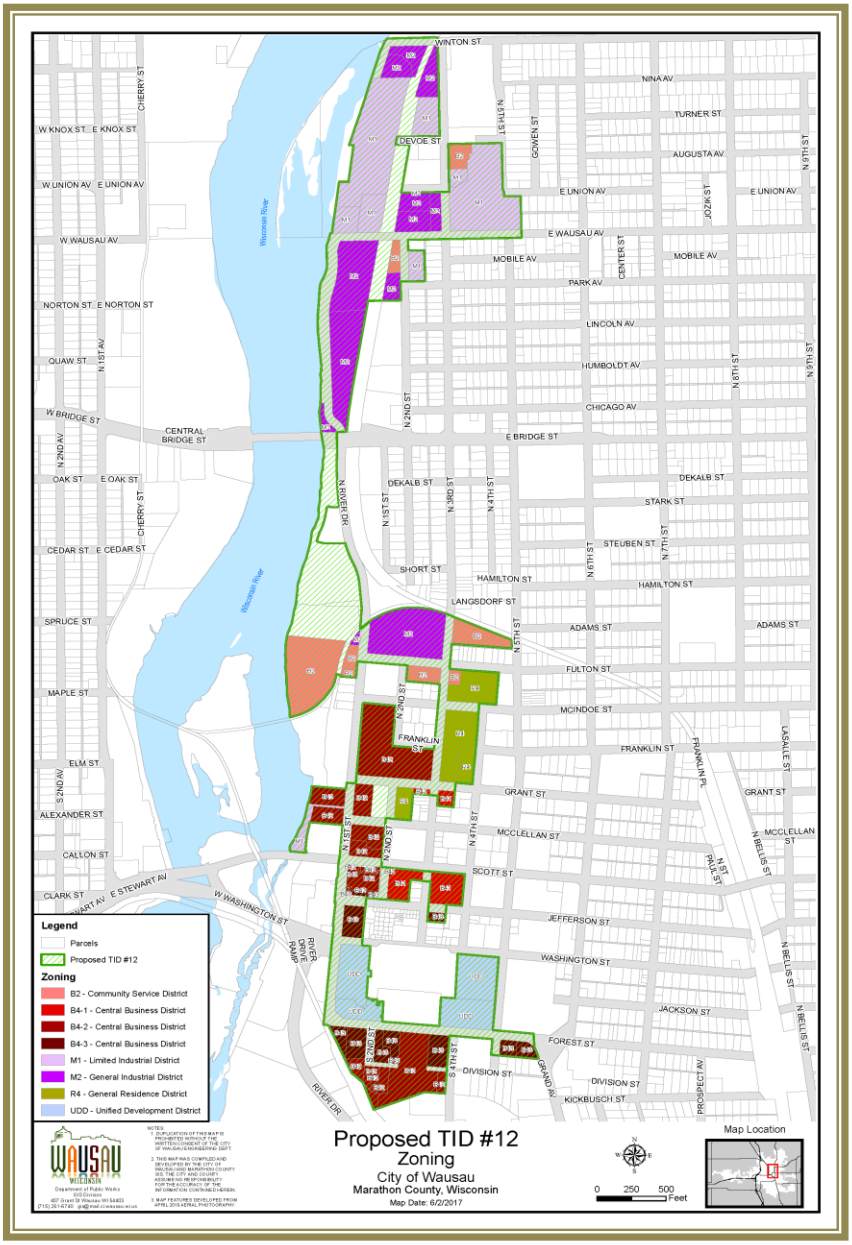
To fund the redevelopment efforts in the downtown and along the Wisconsin River corridor.

RESPONSIBILITIES:

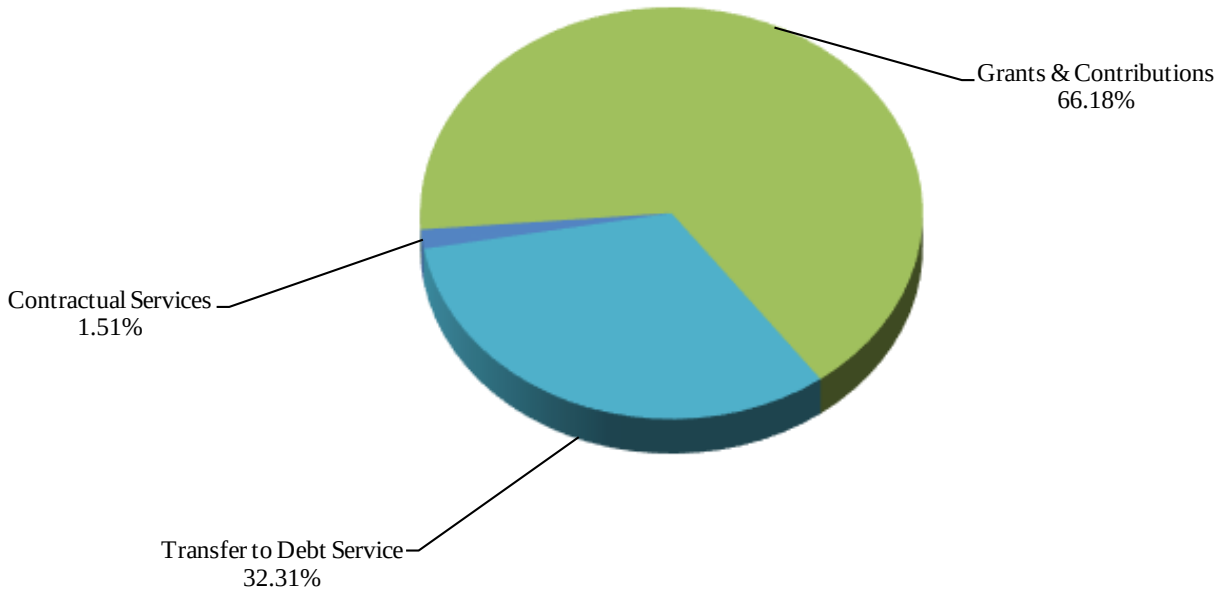
This fund accounts for the receipt of district increment, and other program income generated from the project. These funds are applied to debt service and other eligible capital costs.

DISTRICT FACTS:

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



BUDGET:



BUDGET SUMMARY

	2018	2019	2020			2021		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Contractual Services	$ 101,420	$ 249,862	$ 11,150	$ 20,150	$ 49,150	$ 8,150	$ 8,150	$ 8,150
Debt Service	38,680	-	-	-	-	-	-	-
Grants & Contributions	-	3,974,984	16,482	366,482	6,404	357,500	357,500	357,500
Capital Outlay	4,389	472,566	634,900	634,900	315,000	-	-	-
Transfer to Debt Service	-	113,992	138,173	138,173	138,173	174,540	174,540	174,540
Total Expenses	$ 144,489	$ 4,811,404	$ 800,705	$ 1,159,705	$ 508,727	$ 540,190	$ 540,190	$ 540,190
Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Public Charges for Services	4,090	-	-	-	-	-	-	-
Miscellaneous Revenue	7,678	366,238	-	-	-	40,000	40,000	40,000
Debt Proceeds	4,005,000	-	785,000	1,135,000	315,000	350,000	350,000	350,000
Total Revenues	$ 4,016,768	$ 366,238	$ 785,000	$ 1,135,000	$ 315,000	$ 390,000	$ 390,000	$ 390,000

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

Tax Increment District Number Twelve was created in July of 2017 for the purpose of facilitating redevelopment of the former Sears store and other properties located within the downtown and riverfront. The 2021 budget includes developer payments to Macndon of $15,000 and the developer loan approved for Barrel House.

CASH FLOW PROJECTIONS:

CITY OF WAUSAU

		USES OF FUNDS				SOURCES OF FUNDS				
Year		Future Debt and Refinancing	Developer Grant	Administrative Costs	Capital Expenditures	Debt Proceeds	Other Revenue	Tax Increment	Annual Surplus (Deficit)	Cumulative Balance
1	2017			$96,490	$125,860				($222,350)	($222,350)
2	2018	38,681		17,793	88,015	4,005,000	11,768		3,872,279	3,649,929
3	2019	113,992	3,974,984	38,106	684,322		366,238		(4,445,166)	(795,237)
ESTIMATED										
4	2020	138,173	6,404	49,150	315,000	315,000	41,605		(152,122)	(947,359)
5	2021	174,540	357,500	8,150		350,000	40,000		(150,190)	(1,097,549)
6	2022	173,673	8,000	11,150			19,800	227,000	53,977	(1,043,572)
7	2023	103,987	9,000	11,150			26,400	500,000	402,263	(641,309)
8	2024	415,300	9,500	11,150			26,400	525,000	115,450	(525,859)
9	2025	414,700	10,000	11,150			26,400	525,000	115,550	(410,309)
10	2026	414,100	10,000	11,150			26,400	525,000	116,150	(294,159)
11	2027	418,450	10,000	11,150			26,400	525,000	111,800	(182,359)
12	2028	417,750	10,000	11,150			26,400	525,000	112,500	(69,859)
13	2029	417,050	8,026	11,150			207,644	525,000	296,418	226,559
14	2030	416,350		11,150				525,000	97,500	324,059
15	2031	381,000		11,150				525,000	132,850	456,909
16	2032	381,000		11,150				525,000	132,850	589,759
17	2033	381,000		11,150				525,000	132,850	722,609
18	2034			11,150				525,000	513,850	1,236,459
19	2035			11,150				525,000	513,850	1,750,309
20	2036			11,150				525,000	513,850	2,264,159
	TOTAL	$4,799,746	4,413,414	$376,939	1,213,197	4,670,000	845,455	$7,552,000		

*Refinancing of 2018C Taxable Anticipation Note

Developer Payments
Barrel House
Macdon

DISTRICT DEVELOPMENT OBLIGATIONS:

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

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

Wausau Chemical will invest $10,000,000 in facility and site costs. In exchange the City will convey the property for $1 and contribute $7,950,000 to defray construction and relocation costs. Wausau Chemical will donate their existing properties to the City of Wausau. The City's developer payment is allocated to Tax Increment District 11 and 12.

The City will sell the former Wausau Chemical storage facility located at 180 E Wausau Avenue for $40,000. Barrel House will rehabilitate the facility for the establishment of a cannery, barrel aging facility, kitchen incubator and tasting room. The City will provide a $350,000 Loan.

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%

DISTRICT FUTURE OBLIGATIONS:

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

	Original Amount Borrowed	Repaid	Balance 12/31/2020
2020D Promissory Note	$320,000		$320,000
2018C Taxable Note Anticipation Notes	$4,005,000		$4,005,000
	$4,325,000	$0	$4,325,000

	Principal	Interest	Total
2021	30,000	144,540	174,540
2022	30,000	143,673	173,673
2023	4,035,000	73,987	4,108,987
2024	30,000	4,300	34,300
2025	30,000	3,700	33,700
2026	30,000	3,100	33,100
2027	35,000	2,450	37,450
2028	35,000	1,750	36,750
2029	35,000	1,050	36,050
2030	35,000	350	35,350
	$4,325,000	$ 378,900	$ 4,703,900

CITY OF WAUSAU
CONSOLIDATED EXPENDITURES AND REVENUES INTERNAL SERVICE FUNDS
2021 BUDGET

	MOTOR POOL FUND	INSURANCE LIABILITY FUND	EMPLOYEE BENEFITS FUND	TOTAL
PERSONAL SERVICE	$ 874,603	$ -	$ -	$ 874,603
CONTRACTUAL SERVICES	334,600	103,000	100,100	537,700
SUPPLIES & EXPENSE	1,278,691	-	-	1,278,691
FIXED CHARGES	82,200	833,135	5,914,639	6,829,974
CAPITAL OUTLAY	3,391,299	-	-	3,391,299
OTHER FINANCING USES	80,000	-	-	80,000
TOTAL EXPENDITURES	$ 6,041,393	$ 936,135	$ 6,014,739	$ 12,992,267
PUBLIC CHARGES FOR SERVICES	$ -	$ -	$ 56,262	$ 56,262
INTERGOVT CHARGES FOR SERVICES	3,891,000	901,200	5,960,110	10,752,310
MISCELLANEOUS REVENUE	84,000	37,000	-	121,000
TOTAL REVENUE	$ 3,975,000	$ 938,200	$ 6,016,372	$ 10,929,572

MOTOR POOL FUND

MISSION:

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

DEPARTMENTAL RESPONSIBILITIES:

The Motor Pool Fund accounts for the operation of the City's central automotive equipment pool. Operations include the furnishing, repair and maintenance of virtually all vehicles and motorized equipment used by the City. The Motor Pool Division is comprised of six mechanics and one half (1/2) Inventory Specialist, one Fleet Supervisor and one Fleet Manager. The Motor Pool is supervised by the Fleet and Facilities Manager who provides direction and guidance in the following areas:

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

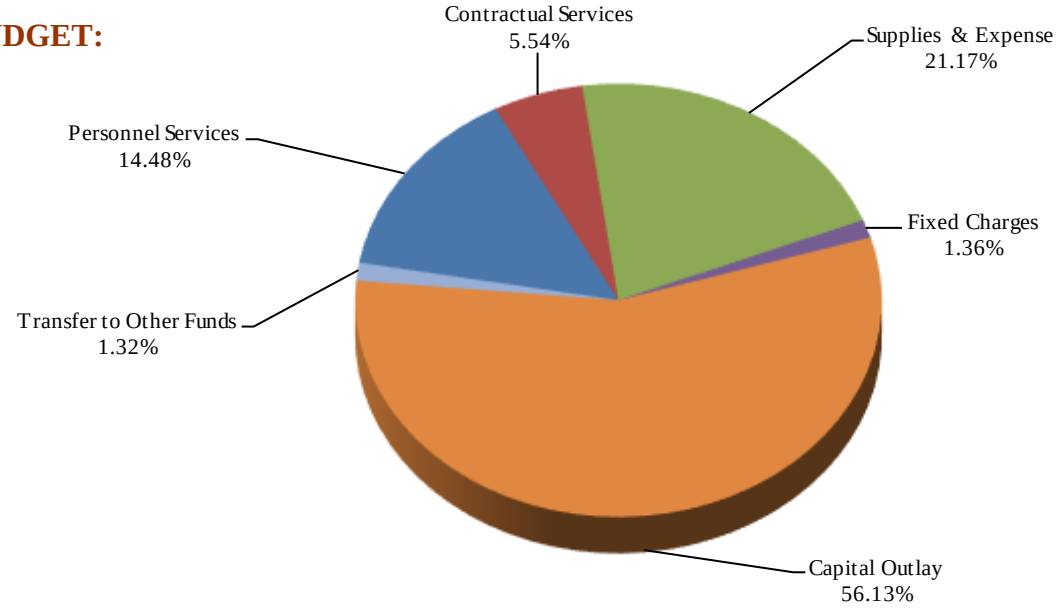
2019 ACCOMPLISHMENTS:

- The DPW shop maintained and repaired 471 pieces of equipment of which 193 are licensed vehicles or heavy equipment, and the remainder being attachments, support equipment or small powered equipment. The fleet was reduced by eliminating less used or obsolete equipment and purchasing more needed equipment.
- The fueling island provided 132,362 gallons of diesel fuel (an increase of 21,551 gal. over the previous year) and 103,099 gallons of unleaded fuel (an increase of 1,802 gal. over the previous year) to Public Works, Police, Fire, Parks, Sewer and Water Departments
- The vehicles in the fleet were driven a total of 754,837 miles (an increase of 10,455 miles over the previous year) and the hourly used equipment were run for a total of 43,512 hours (an increase of 3,764 hours over the previous year)
- The DPW shop generated 1,939 repair orders. Total fleet repair costs were $1,947,844, of which 346,160 was spent at outside locations, and 1,234,401 was spent performing the work at DPW.
- The DPW Shop has continued to save money by inventing new ways to maintain equipment we currently own to extend the life and lower the cost of operation. Some examples are reusing current older equipment and retrofitting new components to get more life from the equipment, eliminating high cost equipment and purchasing or renting lower cost equipment to perform the same function, continued preventative maintenance on all equipment and vehicles, and trying to stay current with ever changing technologies.
- Purchasing select equipment on a 5 year buyback program which ultimately lowers the total operating costs.
- Continued leasing light duty vehicles which will lower the overall operating cost of the fleet
- Continued with the equipment replacement plan which will keep the average age of the fleet down and ultimately lower the overall operating costs.
- Continued upkeep, inspections and maintenance of the fueling island to serve all departments fueling needs
- Striving to keep as much work "in house" as possible to reduce the amount of "out the door" costs
- Continuing education to keep up with ever changing trends, technology, and practices
- Continued to provide a safe, efficient fleet of vehicles and equipment to each department we serve so they can perform their jobs safely and effectively.

2021 GOALS AND OBJECTIVES:

- To continue to provide efficient effective maintenance services
- Continue to evaluate fleet replacement schedules, and make decisions based on cost, downtime, repair history.
- Review rental rates of equipment and adjust to accommodate rising costs of repairs
- Work on a plan to replace the existing shop with a newer, more up to date facility to provide a safe and efficient work environment.
- Lease a portion of the fleet to save on maintenance costs and ease the burden on current staff
- Rent various equipment that's seasonal use or low usage to avoid costly purchase
- Evaluate overhead costs and adjust shop labor rate to accommodate rising costs
- Continue to provide training on new equipment and technologies
- Continue to provide a safe, effective, and efficient fleet of vehicles and equipment to each department
- Continue technician education and certification and acknowledge their efforts to provide efficient service.
- Reduce downtime by increasing the purchase of maintenance contracts and diversifying the maintenance of equipment by using the dealer capabilities
- Look for ways to keep up with the increasing demands of technology.

BUDGET:



BUDGET SUMMARY

	2018	2019	2020			2021		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	$ 692,952	$ 800,270	$ 791,007	$ 791,007	$ 707,121	$ 874,603	$ 874,603	$ 874,603
Contractual Services	319,369	405,991	334,600	334,600	466,800	334,600	334,600	334,600
Supplies & Expense	1,118,955	1,249,499	1,226,591	1,226,591	1,159,491	1,278,691	1,278,691	1,278,691
Fixed Charges	953,033	1,081,164	77,550	77,550	77,550	82,200	82,200	82,200
Grants, Contributions	-	143,900	-	-	-	-	-	-
Capital Outlay	-	101,823	2,091,533	2,831,379	2,120,500	3,391,299	3,391,299	3,391,299
Transfer to Other Funds	125,000	109,913	99,000	99,000	99,000	80,000	80,000	80,000
Total Expenses	$ 3,209,309	$ 3,892,561	$ 4,620,281	$ 5,360,127	$ 4,630,462	$ 6,041,393	$ 6,041,393	$ 6,041,393
Intergovt Chgs	$ 3,650,838	$ 4,121,861	$ 3,746,000	$ 3,746,000	$ 3,738,450	$ 3,491,000	$ 3,891,000	$ 3,891,000
Miscellaneous	185,659	232,319	77,000	77,000	120,500	84,000	84,000	84,000
Other Financing Sources	-	59,871						
Total Revenues	$ 3,836,497	$ 4,414,051	$ 3,823,000	$ 3,823,000	$ 3,858,950	$ 3,575,000	$ 3,975,000	$ 3,975,000

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

Income from operations and depreciation expense which is a non-cash transaction should provide sufficient resources to finance replacement of vehicles and other rolling stock. The projected 2020 capital outlay includes the replacement Engine 4 Pumper followed by a similar replacement of Engine #2 in 2021. The City has contracted with Mercury Associates to provide a financial and operational review of the Motor Pool. Recommendations will be incorporated in 2021 and 2022 .

MOTOR POOL ROLLING STOCK REPLACEMENT FUND

	BUDGET		
PROPOSED	2021	2022	2023
DPW Replacements	1,461,599	1,336,483	710,101
Police Replacement	145,290	138,023	260,791
Fire Replacement	527,247	1,195,093 *	546,110
Total	2,134,136	2,669,599	1,517,002
Cash from Operations	1,700,000	1,700,000	1,700,000
Beginning Balance			
Ending Balance	612,833	(356,766)	(173,768)

*Aerial Replacement

BUDGETARY HISTORY:

		INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
YEAR	EXPENSES	DOLLAR	PERCENT
2021	$6,041,393	$1,421,112	30.76%
2020	$4,620,281	$356,816	8.37%
2019	$4,263,465	$408,047	10.58%
2018	$3,855,418	($326,814)	-7.81%
2017	$4,182,232	($81,233)	-1.91%
2016	$4,263,465	$1,344,290	46.05%
2015	$2,919,175	($47,201)	-1.59%
2014	$2,966,376	$281,129	10.47%
2013	$2,685,247	($424,045)	-13.64%
2012	$3,109,292	$172,905	5.89%

		INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
YEAR	REVENUES	DOLLAR	PERCENT
2021	$3,975,000	$152,000	3.98%
2020	$3,823,000	$123,000	3.32%
2019	$3,700,000	$285,000	8.35%
2018	$3,415,000	$268,500	8.53%
2017	$3,146,500	($553,500)	-14.96%
2016	$3,700,000	$487,000	15.16%
2015	$3,213,000	$246,624	8.31%
2014	$2,966,376	$259,334	9.58%
2013	$2,707,042	($402,250)	-12.94%
2012	$3,109,292	$236,000	8.21%

WORKING CAPITAL HISTORY:

2019	$2,462,176
2018	$2,072,293
2017	$2,375,411
2016	$1,047,631
2015	$890,718
2014	$526,017
2013	$807,770
2012	$1,217,719

LIABILITY INSURANCE FUND

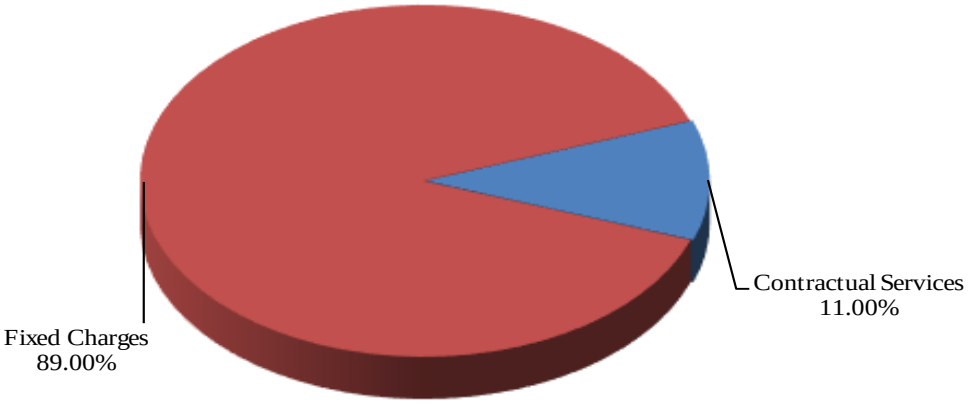
MISSION:

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

RESPONSIBILITIES:

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

BUDGET:



BUDGET SUMMARY

	2018	2019	2020			2021		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Contractual Services	$ 93,417	$ 132,002	$ 97,000	$ 110,586	$ 113,000	$ 103,000	$ 103,000	$ 103,000
Fixed Charges	773,867	765,641	853,317	853,317	707,063	833,135	833,135	833,135
Total Expenses	$ 867,284	$ 897,642	$ 950,317	$ 963,903	$ 820,063	$ 936,135	$ 936,135	$ 936,135
Intergovernmental Charges	$ 796,658	$ 840,471	$ 911,683	$ 911,683	$ 840,700	$ 901,200	$ 901,200	$ 901,200
Miscellaneous Revenues	32,194	38,634	38,634	38,634	37,000	37,000	37,000	37,000
Total Revenues	$ 828,852	$ 879,105	$ 950,317	$ 950,317	$ 877,700	$ 938,200	$ 938,200	$ 938,200

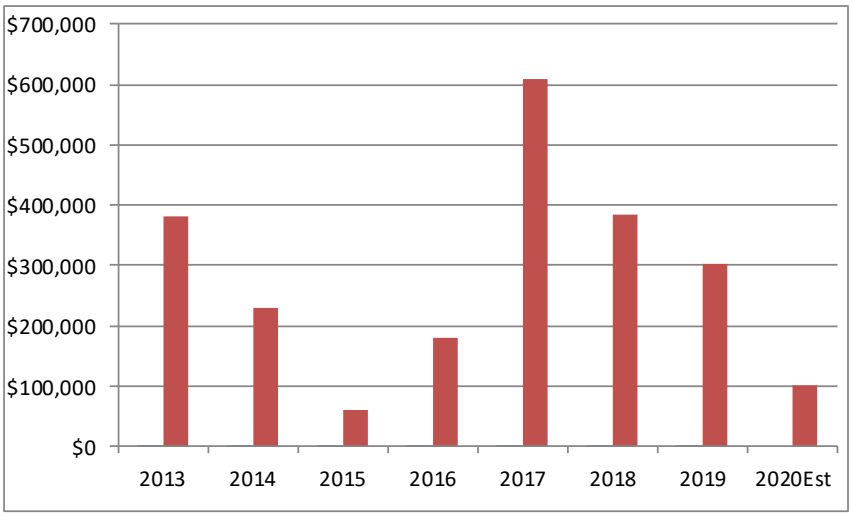
BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

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

2021 policy plan costs are estimated as follows:

Employment Practices	$	25,000
Public Liability		201,985
Auto		68,000
Crime Policy		1,400
Storage Tank Liability		12,000
Building and Boiler		146,000
Airport Insurance		4,000
Workers Compensation		44,000
Pollution Insurance		5,500

WORKERS COMPENSATION ACCRUED ANNUAL CLAIMS:



BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR DOLLAR	PERCENT
2021	$936,135	(14,182)	-1.49%
2020	$950,317	39,352	4.32%
2019	$910,965	(1,835)	-0.20%
2018	$912,800	(35,000)	-3.69%
2017	$947,800	33,800	3.70%
2016	$914,000	18,552	2.07%
2015	$895,448	748	0.08%
2014	$894,700	(135,300)	-13.71%
2013	$1,030,000	43,028	4.34%
2012	$986,972	(4,246)	-43.00%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR DOLLAR	PERCENT
2021	$938,200	(23,483)	-2.44%
2020	$961,683	36,683	3.97%
2019	$925,000	12,200	1.34%
2018	$912,800	(35,000)	-3.69%
2017	$947,800	27,300	2.97%
2016	$920,500	25,000	2.79%
2015	$895,500	(20,500)	-2.24%
2014	$916,000	(114,000)	-11.21%
2013	$1,030,000	13,000	1.13%
2012	$1,017,000	(132,297)	-11.51%

WORKING CAPITAL HISTORY:

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

EMPLOYEE BENEFIT FUND

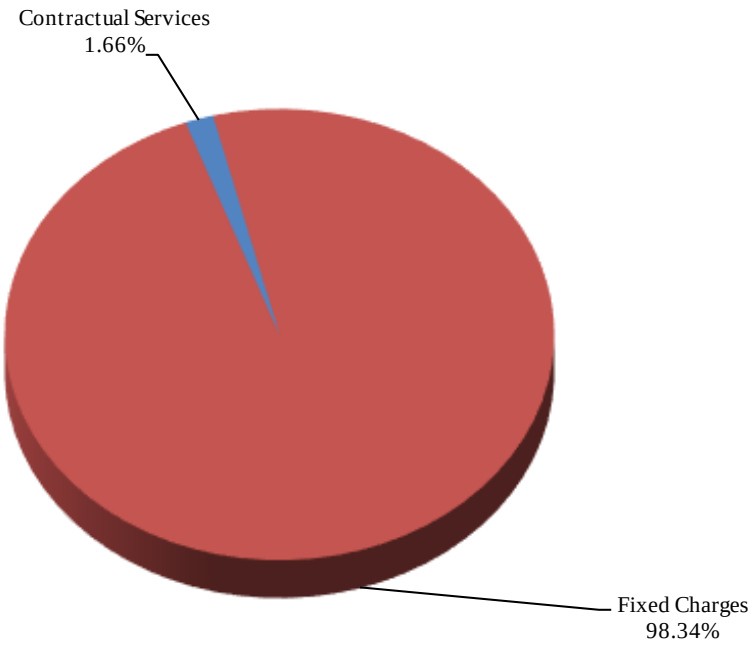
MISSION:

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

RESPONSIBILITIES:

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

BUDGET:



BUDGET SUMMARY

	2018	2019	2020			2021		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommend	Adopted
Contractual Services	$ 86,065	$ 91,334	$ 113,250	$ 113,250	$ 100,100	$ 100,100	$ 100,100	$ 100,100
Fixed Charges	4,936,597	5,689,277	5,947,321	5,947,321	5,568,837	5,914,639	5,914,639	5,914,639
Total Expenses	$ 5,022,662	$ 5,780,610	$ 6,060,571	$ 6,060,571	$ 5,668,937	$ 6,014,739	$ 6,014,739	$ 6,014,739
Public Charges for Services	$ 75,810	$ 44,250	$ 80,700	$ 80,700	$ 56,262	$ 56,262	$ 56,262	$ 56,262
Intergovernmental Charges	5,471,043	5,441,468	5,740,376	5,740,376	5,674,924	5,960,110	5,960,110	5,960,110
Total Revenues	$ 5,546,852	$ 5,485,717	$ 5,821,076	$ 5,821,076	$ 5,731,186	$ 6,016,372	$ 6,016,372	$ 6,016,372

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 2021 health insurance policy increased 5.5% and the dental remained unchanged.

BUDGETARY HISTORY:

		INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
YEAR	EXPENSES	DOLLAR	PERCENT
2021	$6,014,739	($45,832)	-0.76%
2020	$6,060,571	$333,921	5.83%
2019	$5,726,650	($70,181)	-1.21%
2018	$5,796,831	($29,445)	-0.51%
2017	$5,826,276	($245,992)	-4.05%
2016	$6,072,268	$127,409	2.14%
2015	$5,944,859	$218,209	3.81%
2014	$5,726,650	new fund	

		INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
YEAR	REVENUES	DOLLAR	PERCENT
2021	$6,016,372	$195,296	3.36%
2020	$5,821,076	$92,540	1.62%
2019	$5,728,536	($147,294)	-2.51%
2018	$5,875,830	$42,570	0.73%
2017	$5,833,260	($239,008)	-3.94%
2016	$6,072,268	$135,048	2.27%
2015	$5,937,220	$371,732	6.68%
2014	$5,565,488	new fund	

WORKING CAPITAL HISTORY:

2019	$ 1,349,488
2018	1,228,638
2017	704,448
2016	236,270
2015	195,028
2014	325,294
2013	717,585
2012	316,970

CITY OF WAUSAU
CONSOLIDATED EXPENDITURES AND REVENUES ENTERPRISE FUNDS
2021 BUDGET

	WATER UTILITY FUND	SEWERAGE UTILITY FUND	METRORIDE FUND	PARKING FUND	AIRPORT FUND	ANIMAL CONTROL FUND	TOTAL
PERSONAL SERVICE	1,694,706	1,340,216	2,625,944	190,030	7,474	82,507	5,940,877
CONTRACTUAL SERVICES	978,760	1,432,600	379,675	343,129	251,100	111,367	3,496,631
SUPPLIES & EXPENSE	757,500	547,200	635,485	57,700	17,050	10,200	2,025,135
BUILDING MATERIALS	401,910	220,000	-	5,900	-	-	627,810
FIXED CHARGES	947,360	1,293,000	27,027	131,000	168,250	25,000	2,591,637
DEBT SERVICE	160,500	212,000	-	-	-	-	372,500
GRANTS,CONTRIBUTIONS & OTHE	2,000	1,400	-	-	-	-	3,400
CAPITAL OUTLAY	-	-	-	-	-	-	-
OTHER FINANCING USES	1,167,000	498,000	-	-	-	-	1,665,000
TOTAL EXPENSES	6,109,736	5,544,416	3,668,131	727,759	443,874	229,074	16,722,990
GENERAL PROPERTY TAXES	-	-	889,892	150,000	145,674	45,247	1,230,813
INTERGOVERNMENTAL GRANTS &	-	-	2,478,799	-	-	-	2,478,799
LICENSES & PERMITS	-	-	-	-	-	130,970	130,970
FINES & FORFEITURES	-	-	-	208,759	-	5,200	213,959
PUBLIC CHARGES FOR SERVICES	6,846,600	6,255,960	286,952	367,500	20,000	2,040	13,779,052
INTERGOVT CHARGES FOR SERVIC	-	-	12,488	-	-	35,000	47,488
MISCELLANEOUS REVENUE	25,000	43,000	-	1,500	126,200	-	195,700
OTHER FINANCING SOURCES	10,000	40,000	-	-	-	-	50,000
TOTAL REVENUES	6,881,600	6,338,960	3,668,131	727,759	291,874	218,457	18,126,781

WAUSAU WATER WORKS

MISSION:

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

DEPARTMENTAL RESPONSIBILITIES:

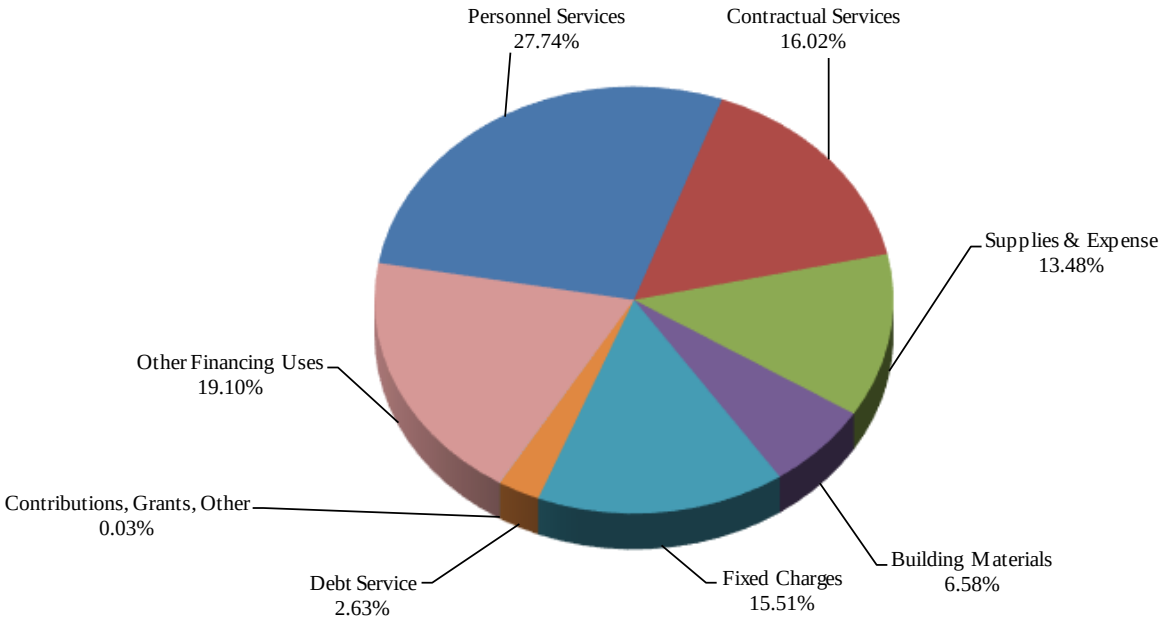
The Drinking Water Division is primarily responsible for water supply, treatment and distribution. The Utility consists of six supply wells, a central treatment plant designed to treat an excess of 10 million gallons per day and approximately 250 miles of mains used to convey safe drinking water to nearly 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:

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
TOTAL	31	29.5	28.5	28.5	27.50	27.50	26.50	26.50	26.50	26.50

WATER BUDGET:



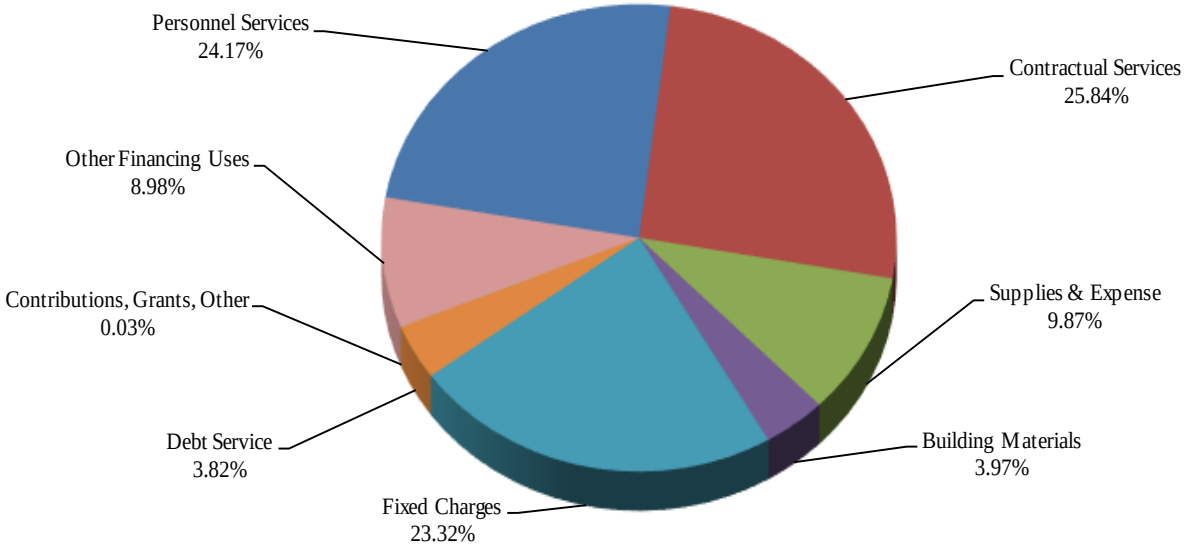
BUDGET SUMMARY

	2018	2019	2020			2021		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	$ 1,340,751	$ 1,390,104	$ 1,656,867	$ 1,656,867	$ 1,633,352	$ 1,694,706	$ 1,694,706	$ 1,694,706
Contractual Services	598,953	845,137	918,260	918,260	978,760	978,760	978,760	978,760
Supplies & Expense	804,550	455,944	818,200	818,200	757,500	757,500	757,500	757,500
Building Materials	340,647	381,118	401,910	401,910	401,910	401,910	401,910	401,910
Fixed Charges	972,476	1,141,115	983,700	983,700	947,360	947,360	947,360	947,360
Debt Service	174,657	297,205	160,500	160,500	160,500	160,500	160,500	160,500
Contributions, Grants, Other	984	1,497	2,000	2,000	2,000	2,000	2,000	2,000
Other Financing Uses	1,130,662	1,119,087	1,130,660	1,130,660	1,167,000	1,167,000	1,167,000	1,167,000
Total Expenses	$ 5,363,680	$ 5,631,207	$ 6,072,097	$ 6,072,097	$ 6,048,382	$ 6,109,736	$ 6,109,736	$ 6,109,736
								-
Public Charges	$ 5,872,093	$ 5,771,666	$ 6,309,700	$ 6,309,700	$ 6,309,600	$ 6,846,600	$ 6,846,600	6,846,600
Miscellaneous Revenues	32,076	30,942	25,000	25,000	25,000	25,000	25,000	25,000
Other Financing Sources	1,485,856	3,782	10,000	10,000	10,000	10,000	10,000	10,000
Total Revenues	$ 7,390,026	$ 5,806,390	$ 6,344,700	$ 6,344,700	$ 6,344,600	$ 6,881,600	$ 6,881,600	$ 6,881,600

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

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

WASTEWATER BUDGET:



BUDGET SUMMARY	2018	2019	2020			2021		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	$ 1,157,998	$ 1,253,516	$ 1,214,752	$ 1,214,752	$ 1,001,320	$ 1,340,216	$ 1,340,216	$ 1,340,216
Contractual Services	1,265,734	1,494,375	1,432,600	1,432,600	1,432,600	1,432,600	1,432,600	1,432,600
Supplies & Expense	551,444	507,331	547,200	547,200	547,200	547,200	547,200	547,200
Building Materials	176,407	156,733	220,000	220,000	220,000	220,000	220,000	220,000
Fixed Charges	1,278,822	1,212,927	1,293,000	1,293,000	1,293,000	1,293,000	1,293,000	1,293,000
Debt Service	238,671	512,631	212,000	212,000	212,000	212,000	212,000	212,000
Contributions, Grants, Other	1,027	1,151	1,400	1,400	1,400	1,400	1,400	1,400
Other Financing Uses	485,249	525,098	498,000	498,000	498,000	498,000	498,000	498,000
Total Expenses	$ 5,155,352	$ 5,663,763	$ 5,418,952	$ 5,418,952	$ 5,205,520	$ 5,544,416	$ 5,544,416	$ 5,544,416
Public Charges	$ 5,455,973	$ 6,097,998	$ 6,255,960	$ 6,255,960	$ 6,638,760	$ 6,255,960	$ 6,255,960	$ 6,255,960
Miscellaneous	43,863	93,055	43,000	43,000	43,000	43,000	43,000	43,000
Other Financing Sources	1,260,988	5,603	40,000	40,000	40,000	40,000	40,000	40,000
Total Revenues	$ 6,760,824	$ 6,196,656	$ 6,338,960	$ 6,338,960	$ 6,721,760	$ 6,338,960	$ 6,338,960	$ 6,338,960

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

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

COMBINED BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR DOLLAR	PERCENT
2021	$11,654,152	$163,503	1.42%
2020	$11,490,649	$163,212	1.44%
2019	$11,327,437	$105,198	0.94%
2018	$11,222,239	$362,185	3.34%
2017	$10,860,054	$264,361	2.50%
2016	$10,595,693	$1,198,470	12.75%
2015	$9,397,223	($366,033)	-3.75%
2014	$9,763,256	$383,415	4.09%
2013	$9,379,841	($198,446)	-2.07%
2012	$9,578,287	$109,691	1.16%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR DOLLAR	PERCENT
2021	$13,220,560	$536,900	4.23%
2020	$12,683,660	$2,004,660	18.77%
2019	$10,679,000	$246,800	2.37%
2018	$10,432,200	($705,550)	-6.34%
2017	$11,137,750	$268,430	2.47%
2016	$10,869,320	$489,120	4.71%
2015	$10,380,200	($60,000)	-0.58%
2014	$10,440,200	$215,476	2.11%
2013	$10,224,724	($5,076)	-0.05%
2012	$10,229,800	$178,500	1.78%

WORKING CAPITAL HISTORY:

	Water	Wastewater
2019	$ 598,663	$ (724,843)
2018	$ 2,608,092	$ 2,822,251
2017	2,392,230	2,545,774
2016	3,343,601	3,139,162
2015	1,883,623	2,368,494
2014	(48,236)	2,829,392
2013	724,186	2,765,660
2012	853,796	2,381,058

METRO RIDE FUND

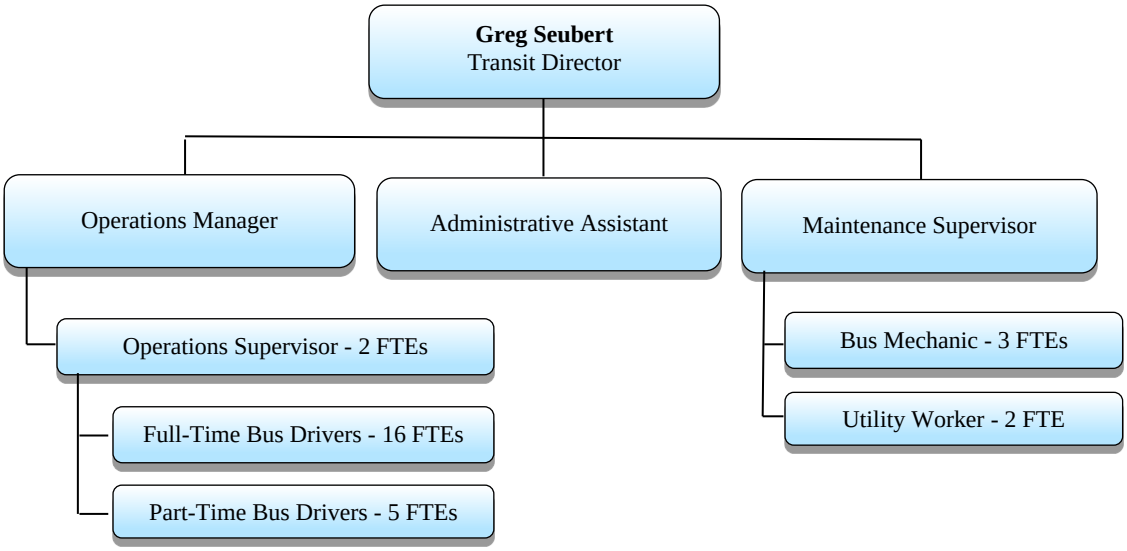
MISSION:

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	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Total	32	30.50	31.00	31.50	31.50	31.50	31.50	31.50	31.50	30.50	33.00

ACCOMPLISHMENTS:

- Install barriers on all transit buses to protect bus operators from COVID-19.
- Received CARES Act grant to cover lost passenger revenue and operating deficits related to the COVID-19 pandemic.

GOALS AND OBJECTIVES:

- Initiate marketing and community outreach activities to promote transit services.
- Replace revenue collection system
- Implement real-time Customer information system

DEPARTMENT STATISTICS:

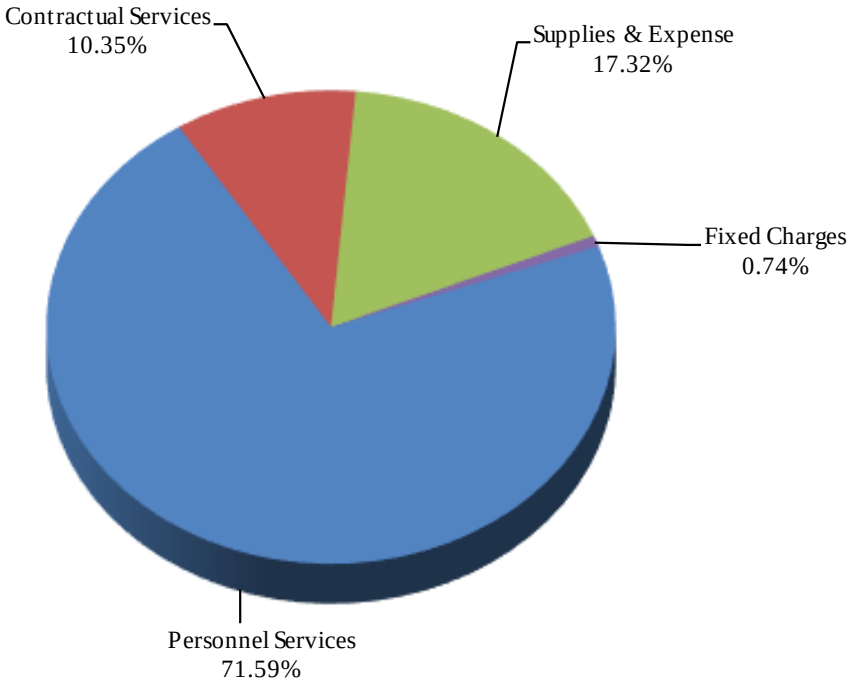
Passenger Fare History

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

Operating Data

	Route Miles	Total Bus Passengers	Cost Per Passenger
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

BUDGET:



BUDGET SUMMARY

	2018	2019	2020			2021		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	$ 2,294,757	$ 2,418,447	$ 2,547,776	$ 2,547,776	$ 2,340,817	$ 2,625,944	$ 2,625,944	$ 2,625,944
Contractual Services	366,096	380,531	396,378	396,378	367,233	379,675	379,675	379,675
Supplies & Expense	497,077	541,260	666,291	666,291	469,899	635,485	635,485	635,485
Fixed Charges	612,339	352,178	34,366	34,366	35,091	27,027	27,027	27,027
Grants, Contributions	(29,192)	-	-	-		-	-	$ -
Total Expenses	$ 3,741,077	$ 3,692,416	$ 3,644,811	$ 3,644,811	$ 3,213,040	$ 3,668,131	$ 3,668,131	$ 3,668,131
Taxes	$ 809,906	$ 830,413	$ 1,114,341	$ 1,114,341	$ 173,370	889,892	$ 889,892	$ 889,892
Intergvtl Grants & Aids	1,857,829	1,935,175	2,006,484	2,006,484	2,892,969	2,478,799	$ 2,478,799	2,478,799
Public Charges	437,107	396,456	380,489	380,489	143,028	286,952	$ 286,952	286,952
Intergovt Charges	13,611	12,488	12,243	12,243	3,673	12,488	$ 12,488	12,488
Other Financing Sources	168,500	100,898	-	-	-	-	$ -	-
Total Revenues	$ 3,286,953	$ 3,275,430	$ 3,513,557	$ 3,513,557	$ 3,213,040	$ 3,668,131	$ 3,668,131	$ 3,668,131

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The 2021 budget indicates a decline in property tax revenues, any shortfall will be covered through the funds reserves.

WORKING CAPITAL HISTORY:

2019	$310,325
2018	$441,997
2017	$430,412
2016	$471,126
2015	$512,542
2014	$564,357
2013	$432,923
2012	$318,976

BUDGETARY HISTORY:

		INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
YEAR	EXPENSES	DOLLAR	PERCENT
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	($287,497)	-7.89%
2014	$3,644,811	$256,105	7.56%
2013	$3,388,706	($476,785)	-12.33%
2012	$3,865,491	$124,414	3.33%

		INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
YEAR	REVENUES	DOLLAR	PERCENT
2021	$2,778,239	$379,023	15.80%
2020	$2,399,216	($41,995)	-1.72%
2019	$2,441,211	$113,662	4.88%
2018	$2,327,549	$58,255	2.57%
2017	$2,269,294	($84,755)	-3.60%
2016	$2,354,049	($194,369)	-7.63%
2015	$2,548,418	$9,296	0.37%
2014	$2,539,122	($104,022)	-3.94%
2013	$2,643,144	($507,058)	-16.10%
2012	$3,150,202	($450,314)	-12.51%

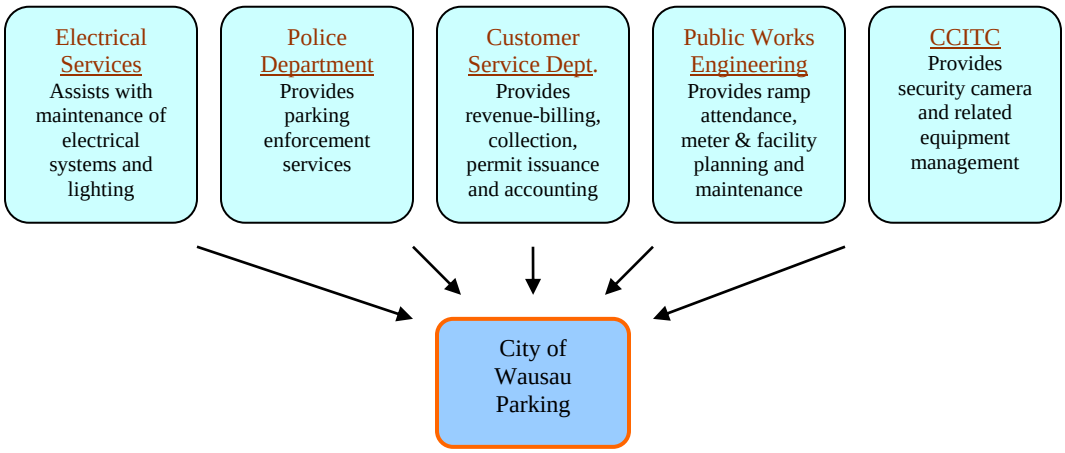
PARKING FUND

MISSION:

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

DEPARTMENTAL RESPONSIBILITIES:

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



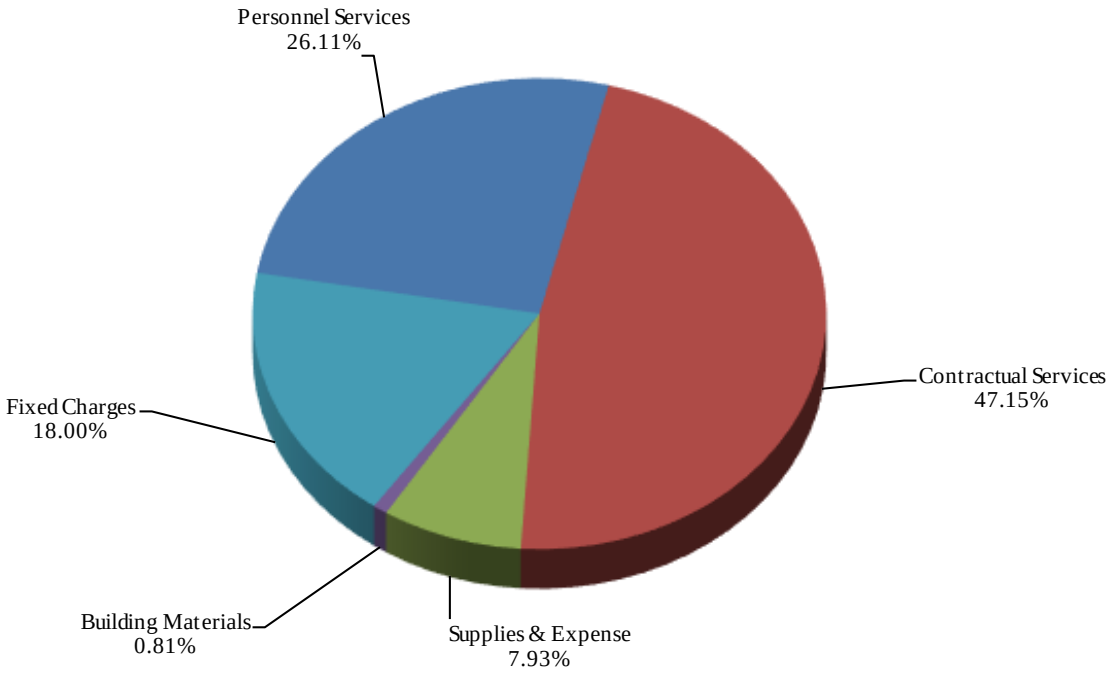
FACILITIES MAINTAINED:

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

CENTRAL BUSINESS DISTRICT PARKING SUMMARY

LOCATION	STALLS
McClellan Street Parking Ramp	356
Jefferson Street Parking Ramp	795
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
	3,626

BUDGET:



BUDGET SUMMARY

	2018	2019	2020			2021		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	$ 363,295	$ 413,619	$ 272,983	$ 272,983	$ 185,469	$ 281,330	$ 190,030	$ 190,030
Contractual Services	644,443	555,427	442,275	442,275	448,425	417,969	343,129	343,129
Supplies & Expense	29,517	94,394	41,700	41,700	39,100	41,700	57,700	57,700
Building Materials	3,366	3,121	5,900	5,900	5,900	5,900	5,900	5,900
Fixed Charges	834,520	811,774	751,000	751,000	751,000	131,000	131,000	131,000
Grants Contributions & Other	-	3,853	-	-	-	-	-	-
Capital Outlay	76,249	-	25,000	25,000	25,000	50,000	-	-
Total Expenses	$ 1,951,390	$ 1,882,188	$ 1,538,858	$ 1,538,858	$ 1,454,894	$ 927,899	$ 727,759	$ 727,759
Taxes	$ -	$ 50,000	$ 105,108	$ 105,108	$ 105,108	$ 150,000	$ 150,000	$ 150,000
Fines and Forfeitures	235,031	220,017	235,000	235,000	221,572	235,000	208,759	208,759
Public Charges for Services	720,050	756,749	564,250	564,250	391,000	367,500	367,500	367,500
Intergovt Charges for Services	-	-	-	-	-	-	-	-
Miscellaneous	1,483	361	1,500	1,500	1,500	1,500	1,500	1,500
Other Financing Sources	-	1,029,445	-	-	-	-	-	-
Total Revenues	$ 956,564	$ 2,056,573	$ 905,858	$ 905,858	$ 719,180	$ 754,000	$ 727,759	$ 727,759

BUDGET HIGHLIGHTS:

This budget reflects declining parking occupancy due to the closure of the mall and the relocation of several companies from the downtown. The electrical budget reflects the conversion of the Jefferson Ramp to LED.

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR DOLLAR	PERCENT
2021	$727,759	($811,099)	-52.71%
2020	$1,538,858	($278,557)	-15.33%
2019	$1,817,415	($168,765)	-8.50%
2018	$1,986,180	($676)	-0.03%
2017	$1,986,856	($420,092)	-17.45%
2016	$2,406,948	$494,420	25.85%
2015	$1,912,528	$84,468	4.62%
2014	$1,828,060	($6,923)	-0.37%
2013	$1,834,983	($36,884)	-1.87%
2012	$1,871,867	($100,519)	-5.10%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR DOLLAR	PERCENT
2021	$577,759	($222,991)	-27.85%
2020	$800,750	($133,725)	-14.31%
2019	$934,475	$0	0.00%
2018	$934,475	($61,425)	-6.17%
2017	$995,900	($52,500)	-5.01%
2016	$1,048,400	($4,300)	-0.41%
2015	$1,052,700	($33,230)	-3.06%
2014	$1,085,930	$104,630	12.00%
2013	$981,300	$109,460	12.04%
2012	$871,840	($37,160)	-4.09%

WORKING CAPITAL HISTORY:

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

WAUSAU DOWNTOWN AIRPORT FUND

MISSION:

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

RESPONSIBILITIES:

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

ORGANIZATIONAL STRUCTURE:

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

2020 ACCOMPLISHMENTS:

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

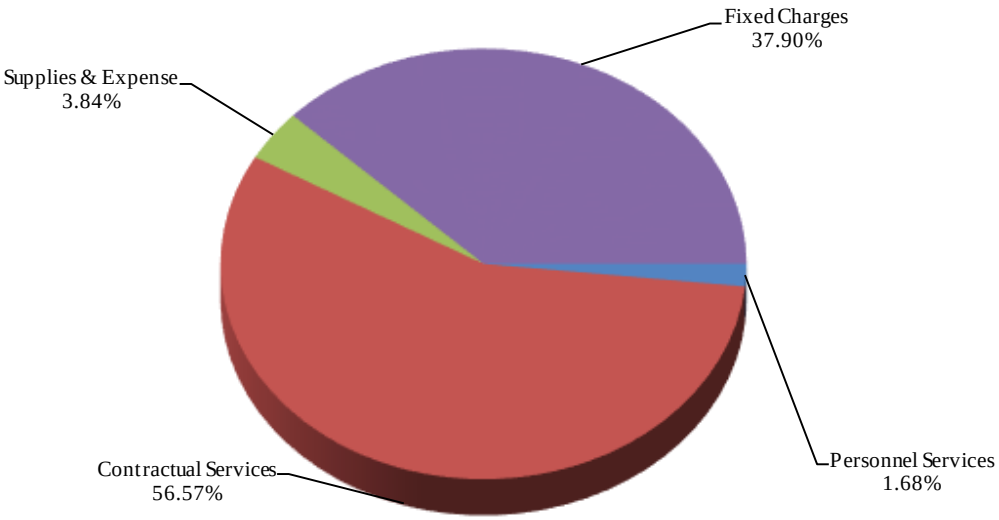
2021 GOALS AND OBJECTIVES:

- Market private hangar construction and corporate hangar opportunities to successfully secure airport tenants
- Assist local non-profit aviation organizations in Central Wisconsin such as the Boy Scouts, Wausau R/C Sportsmen, and EAA640, and Learn Build Fly with aviation and airport promotions.
- Continued pursuit of "River's Edge" perimeter emergency response road plans.
- Coordinate East Hangar Development Area hangar construction projects

DEPARTMENT STATISTICS:

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

BUDGET:



BUDGET SUMMARY

	2018	2019	2020			2021		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	$ 28,516	$ 22,265	$ 35,216	$ 35,216	$ 7,310	$ 7,474	$ 7,474	$ 7,474
Contractual Services	215,529	245,062	235,620	235,620	251,100	251,100	251,100	251,100
Supplies & Expense	17,465	19,362	14,625	14,625	17,050	17,050	17,050	17,050
Fixed Charges	172,317	180,120	172,730	172,730	168,250	168,250	168,250	168,250
Other Financing Uses	-	-	-	-	-	-	-	-
Total Expenses	$ 433,827	$ 466,809	$ 458,191	$ 458,191	$ 443,710	$ 443,874	$ 443,874	$ 443,874
Taxes	$ 94,000	$ 101,000	$ 125,000	$ 125,000	$ 125,000	$ 145,674	$ 145,674	$ 145,674
Public Charges	35,374	23,906	32,000	32,000	20,000	20,000	20,000	20,000
Miscellaneous	128,005	128,551	116,000	116,000	126,200	126,200	126,200	126,200
Other Financing Sources	94,384	50,000	-	-	-	-	-	-
Total Revenue	$ 351,763	$ 303,457	$ 273,000	$ 273,000	$ 271,200	$ 291,874	$ 291,874	$ 291,874

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The Airport was reclassified as an Enterprise Fund in 2012. Currently there are 13 private hangars located on the airport with property values totaling $1,437,200.

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR DOLLAR	PERCENT
2021	$443,874	($14,317)	-3.13%
2020	$458,191	$7,742	1.72%
2019	$450,449	$17,064	3.94%
2018	$433,385	($5,280)	-1.20%
2017	$438,665	$46,550	12.03%
2016	$386,835	$4,230	1.11%
2015	$382,605	$58,755	18.14%
2014	$323,850	$0	0.00%
2013	$323,850	$131,187	68.09%
2012	$192,663	$490	0.26%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR DOLLAR	PERCENT
2021	$146,200	($1,800)	-1.22%
2020	$148,000	$29,750	25.16%
2019	$118,250	($16,500)	-12.25%
2018	$134,750	($13,359)	-9.02%
2017	$148,109	$11,164	5.23%
2016	$133,586	$76,486	55.79%
2015	$137,100	$2,300	1.71%
2014	$134,800	($50)	-0.04%
2013	$134,850	$4,140	3.17%
2012	$130,710	$10,180	8.45%

WORKING CAPITAL HISTORY:

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

ANIMAL CONTROL FUND

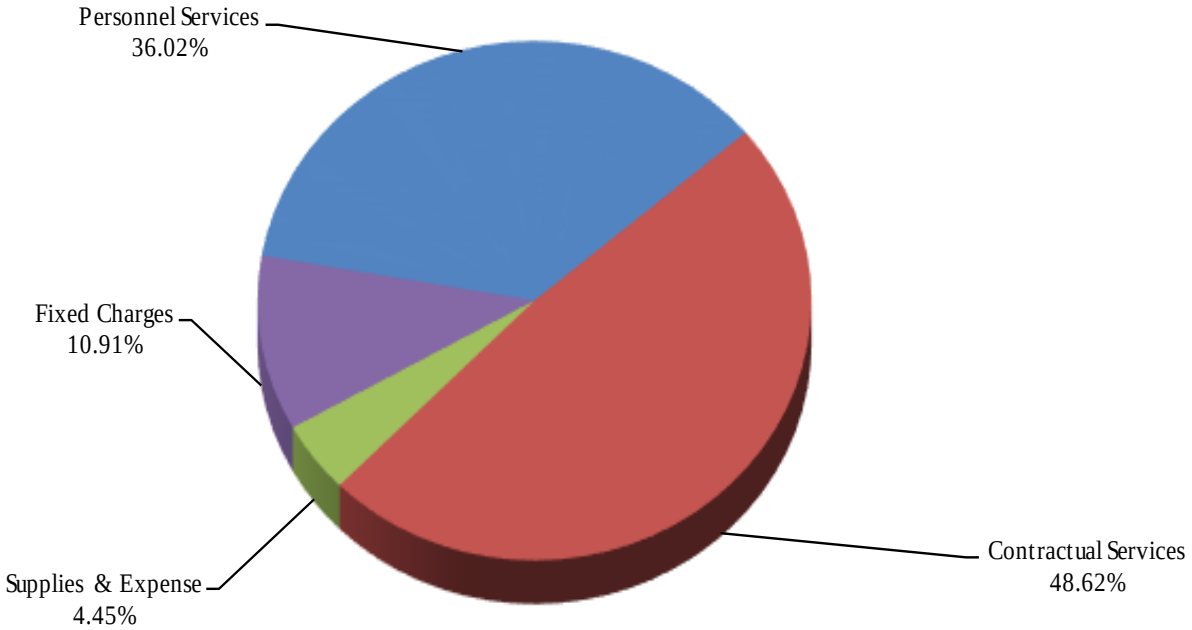
MISSION:

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

RESPONSIBILITIES:

The Animal Control Fund is an enterprise fund used to account for the financing of staffing of animal control staff, licensing activities and related costs. Revenues include licensing fees, fines and forfeitures generated due to enforcement activity and program contributions from other participating communities.

BUDGET:



BUDGET SUMMARY

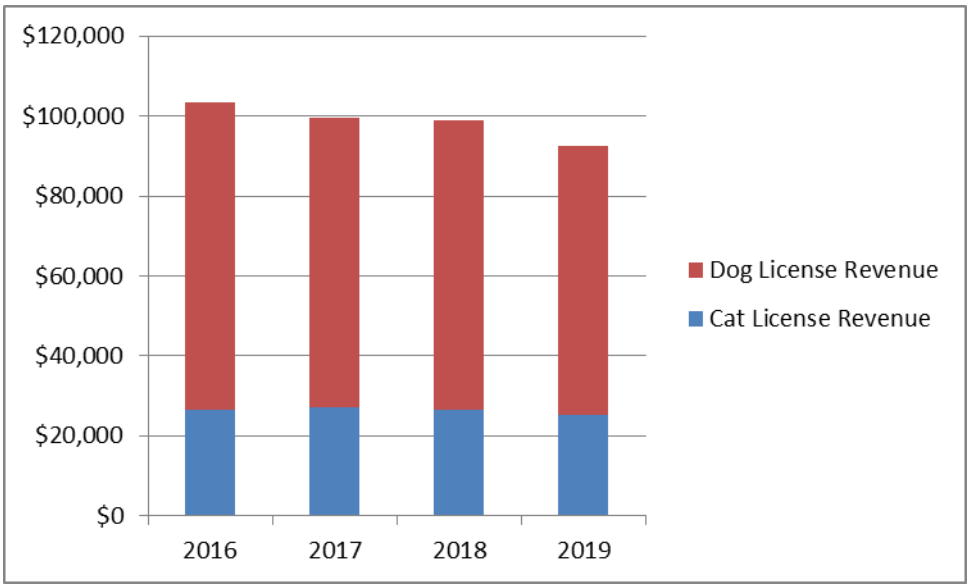
	2018	2019	2020			2021		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Executive Recommended	Adopted
Personnel Services	$ 71,507	$ 86,062	$ 89,664	$ 89,664	$ 80,029	$ 82,507	$ 82,507	$ 82,507
Contractual Services	113,587	99,667	111,126	111,126	108,646	111,367	111,367	111,367
Supplies & Expense	5,239	10,033	7,400	7,400	8,022	10,200	10,200	10,200
Fixed Charges	25,293	27,332	26,500	26,500	26,736	25,000	25,000	25,000
Transfers to Other Funds	1,480	-	-	-	-	-	-	-
Total Expenses	$ 217,107	$ 223,094	$ 234,690	$ 234,690	$ 223,433	$ 229,074	$ 229,074	$ 229,074
Taxes	$ 50,676	$ 40,747	$ 40,747	$ 40,747	$ 40,747	$ 62,003	$ 45,247	$ 45,247
Licenses and Permits	127,394	125,534	121,850	121,850	122,171	121,850	130,970	130,970
Fines and Forfeitures	2,952	3,452	7,200	7,200	5,000	5,200	5,200	5,200
Public Charges for Services	2,433	2,893	2,000	2,000	2,949	2,040	2,040	2,040
Intergovt Chgs for Services	17,060	52,410	35,000	35,000	32,500	35,000	35,000	35,000
Miscellaneous	100	2,279	-	-	618	-	-	-
Total Revenues	$ 200,615	$ 227,315	$ 206,797	$ 206,797	$ 203,985	$ 226,093	$ 218,457	$ 218,457

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The 2021 budget reflects a $2 licensing increase to offset the ongoing program cost increases. No service level changes are proposed. Contractual services include $62,500 for the contract with the Humane Society.

LICENSING STATISTICS:

Licensing revenues reflect declining compliance with licensing requirements



BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR DOLLAR	PERCENT
2021	$229,074	($5,616)	-2.39%
2020	$234,690	$34,183	17.05%
2019	$200,507	$957	0.48%
2018	$199,550	$537	0.27%
2017	$199,013	$5,444	2.81%
2016	$193,569	($11,355)	-5.54%
2015	$204,924	$77,310	60.58%
2014	$127,614	New Fund	

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR DOLLAR	PERCENT
2021	$173,210	$7,160	4.31%
2020	$166,050	$6,290	3.94%
2019	$159,760	$10,886	7.31%
2018	$148,874	$0	0.00%
2017	$148,874	($7,590)	-4.85%
2016	$156,464	$30,029	23.75%
2015	$126,435	$20,659	19.53%
2014	$105,776	New Fund	