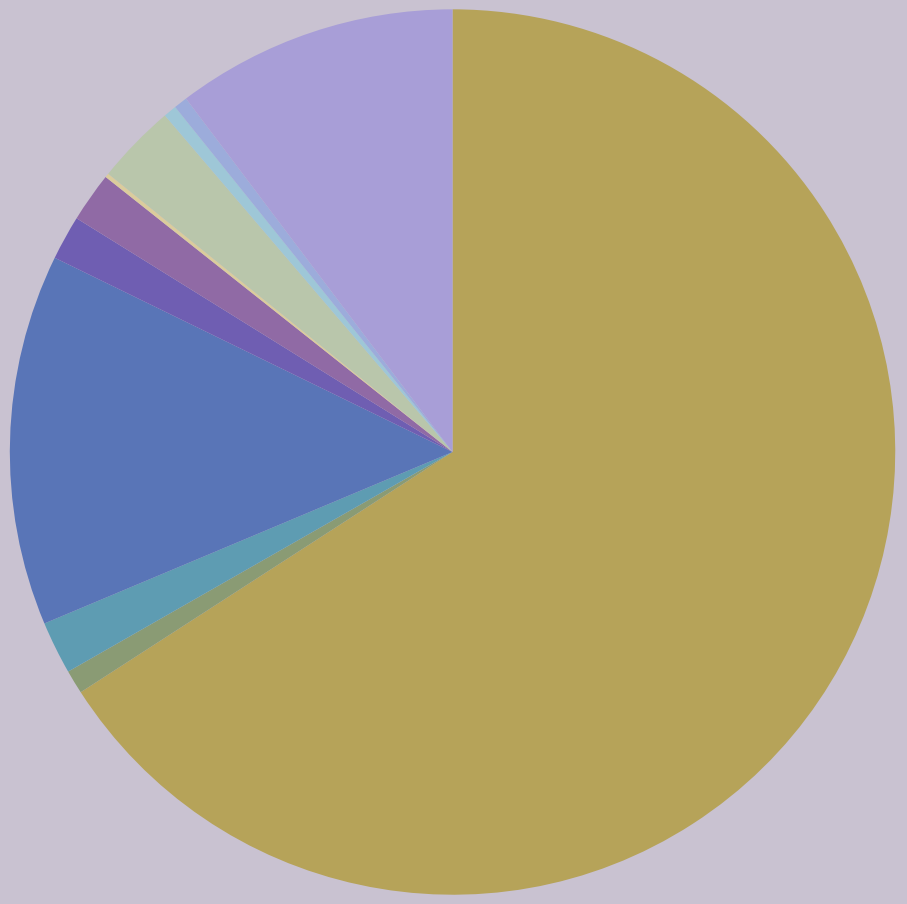
CITY OF WAUSAU

2021 BUDGET

PROPERTY TAX INCREASES

Year	Levy	Dollar Change	% Increase
2012	$23,234,021	$47,417	.20%
2013	$23,178,270	($55,751)	(.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%

LEVY UTILIZATION



- General Fund $20,030,170
- Community Devlpmnt Fund $264,232
- Recycling Fund $586,910
- Debt Service Fund $4,123,000
- Capital Projects Fund $493,699
- Central Purchasing Fund $552,404
- Animal Control Fund $45,247
- MetroRide Fund $889,892
- Airport Fund $145,674
- Parking Fund $150,000
- Tax Increment $3,126,981

LEVY CHANGES

	2021 Levy	2020 Levy	Change	%
General Fund	$20,030,170	$18,863,394	$1,166,776	6.185%
Recycling Fund	586,910	564,007	22,903	4.061%
Community Dev Fund	264,232	239,232	25,000	10.450%
Central Purchasing Fund	552,404	475,000	77,404	16.296%
Capital Projects Fund	493,699	446,865	46,834	10.481%
MetroRide Fund	889,892	1,114,341	(224,449)	-20.142%
Debt Service Fund	4,123,000	4,123,000	-	-%
Parking Fund	150,000	105,108	44,892	42.710%
Airport Fund	145,674	125,000	20,674	16.539%
Animal Control Fund	45,247	40,747	4,500	11.044%
TID Increment	3,126,981	3,449,306	(322,325)	-9.345%
Total	$30,408,209	$29,546,000	$862,209	2.918%

NET NEW CONSTRUCTION

Budget Year	% Increase
2021	3.28%
2020	4.00%
2019	2.02%
2018	2.41%
2017	1.21%
2016	1.20%
2015	1.20%
2014	1.34%
2013	.61%

LEVY LIMIT

- Restricts Levy Increase to (3.28%) Net New Construction $810,646 and TID Termination $156,103 Total $966,749

  Current Increase is $1,184,534

- Additional increases and flexibility is offered through provision for debt authorized after July 1, 2005
  - 2015 budget debt exemption utilization $128,058
  - 2016 budget debt exemption utilization $501,281
  - 2017 budget debt exemption utilization $1,149,669
  - 2018 budget debt exemption utilization $1,181,709
  - 2019 budget debt exemption utilization $1,368,886
  - 2020 budget debt exemption utilization $1,506,529
  - 2021 budget debt exemption utilization $1,614,708

ASSESSED VALUATION

Budget Year	Equalized Value	Increase (Decrease)	Assessed Valuation	Increase (Decrease)
2018	$2,764,682,800	5.99%	$2,716,638,000	.76%
2019	$2,896,505,400	4.77%	$2,712,863,600	(1.87%)
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%*

Eliminated Commercial Machinery and Tools $28,254,600

ASSESSED TAX RATE

Estimated Assessed Tax Rate of $10.48 versus $9.67

Decrease of .81 cents or 7.75%

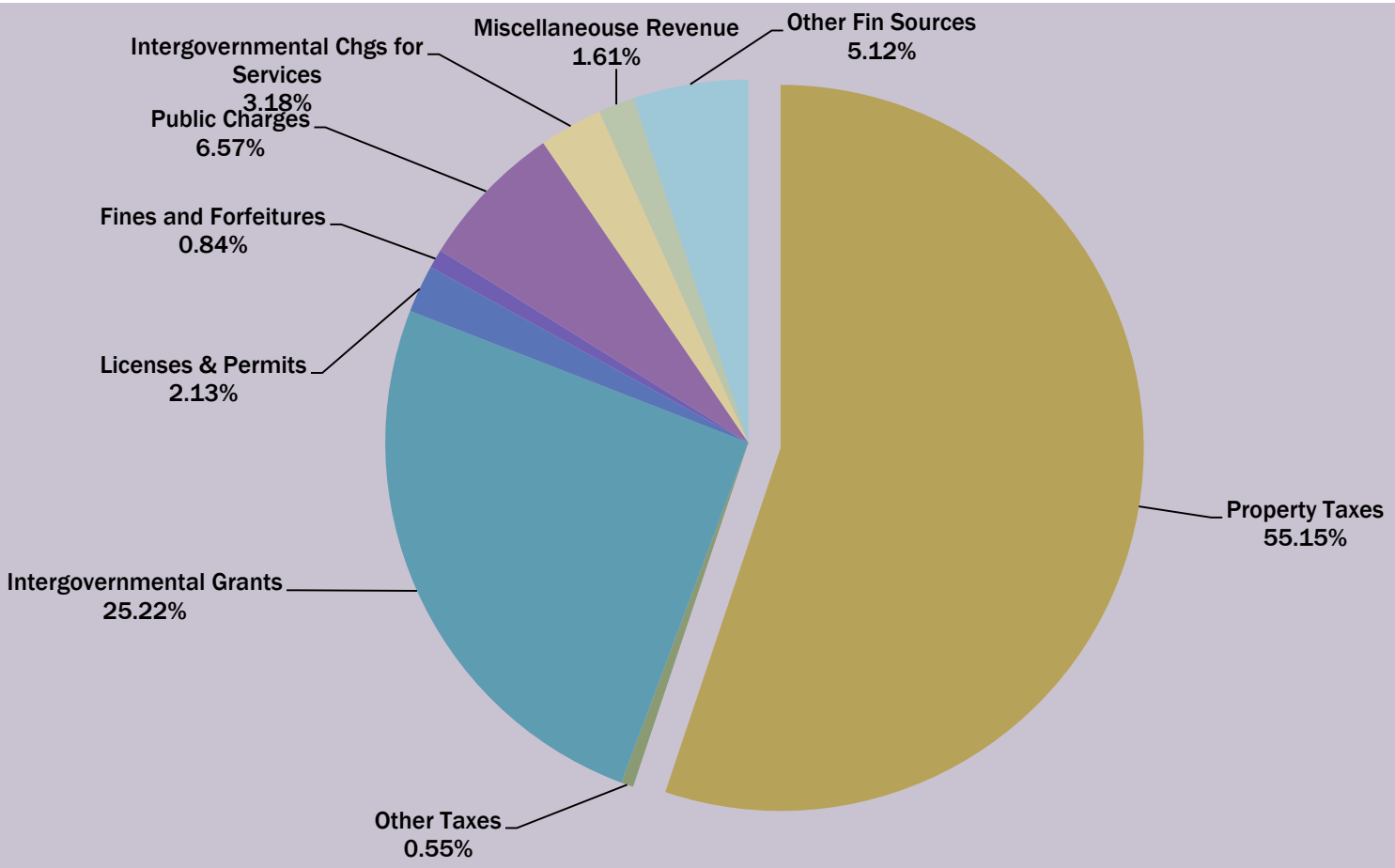
Based upon estimated value.

Equalized Tax Rate of $9.09 versus $9.61

Decrease of .52 cents

GENERAL FUND REVENUES

2021 BUDGET



GENERAL FUND REVENUES

	2021 Budget	2020 Budget	Change
Property Taxes	$20,030,170	$18,863,394	$1,166,776
Other Taxes	198,500	208,584	(10,084)
Intergovtl Grants & Aids	9,158,707	8,914,469	244,238
Licenses & Permits	772,037	806,057	(34,020)
Fines & Forfeitures	306,030	380,030	(74,000)
Public Charges	2,386,936	2,295,760	91,176
Intergovtl Charges	1,023,638	1,032,548	(8,910)
Miscellaneous Revenue	585,005	703,538	(118,533)
Other Financing Sources	1,861,355	1,876,355	(15,000)
TOTAL	$36,322,378	$35,080,735	$1,241,643

CHANGES IN STATE AIDS

Year	Shared Revenue	Expenditure Restraint	Transportation Aids	Payment for Municipal Aid
2011	$4,676,319	$901,115	$2,310,028	$195,735
2012	$4,011,312	$853,965	$2,079,025	$187,021
2013	$4,012,736	$792,433	$2,101,898	$198,326
2014	$4,011,628	$755,879	$2,125,430	$195,507
2015	$4,013,090	$764,764	$2,286,007	$184,010
2016	$4,017,837	$734,231	$2,204,606	$185,466
2017	$4,015,411	$817,119	$2,195,599	$176,871
2018	$4,015,993	$871,260	$2,440,419	$146,389
2019	$4,016,106	$853,021	**$2,725,725**	$148,232
2020	$4,051,337	$874,574	$2,984,793	$161,404
2021	$4,047,850	$907,126	$3,061,498	$161,404

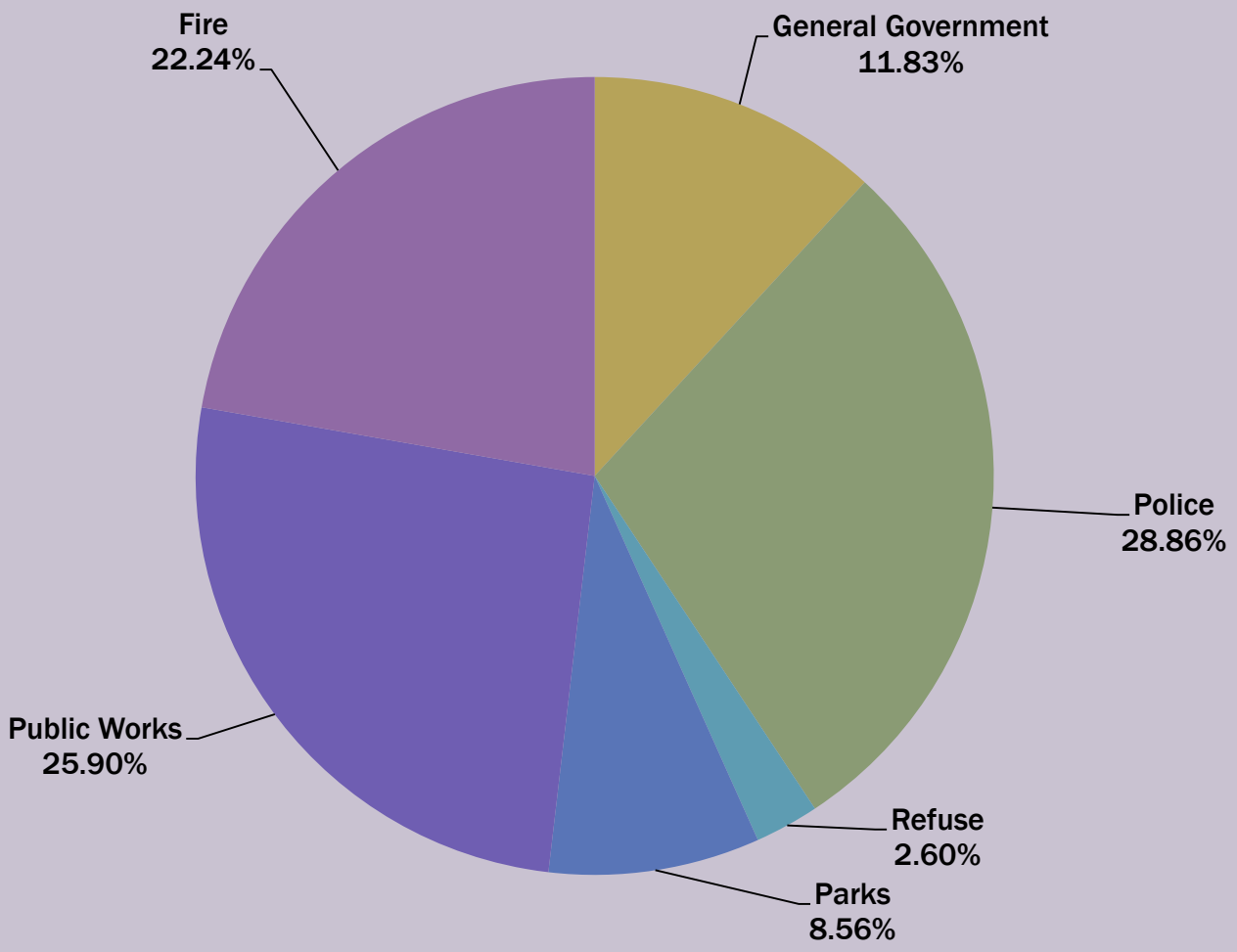
BUDGET INFLUENCES

- Salary and Benefit increases
  - Health Insurance 5.5%
  - Union contract increases
  - Salary Study step progression
  - Wisconsin Retirement rate increases
  - Flat Dental Insurance
- Contractual Services-
  - 2% Refuse contract
  - CCITC cybersecurity – prevention and detection
  - Crossing guard contract
  - $10,000 Marathon County Emergency Planning
- Emerald Ash Borer Treatment and Tree planting

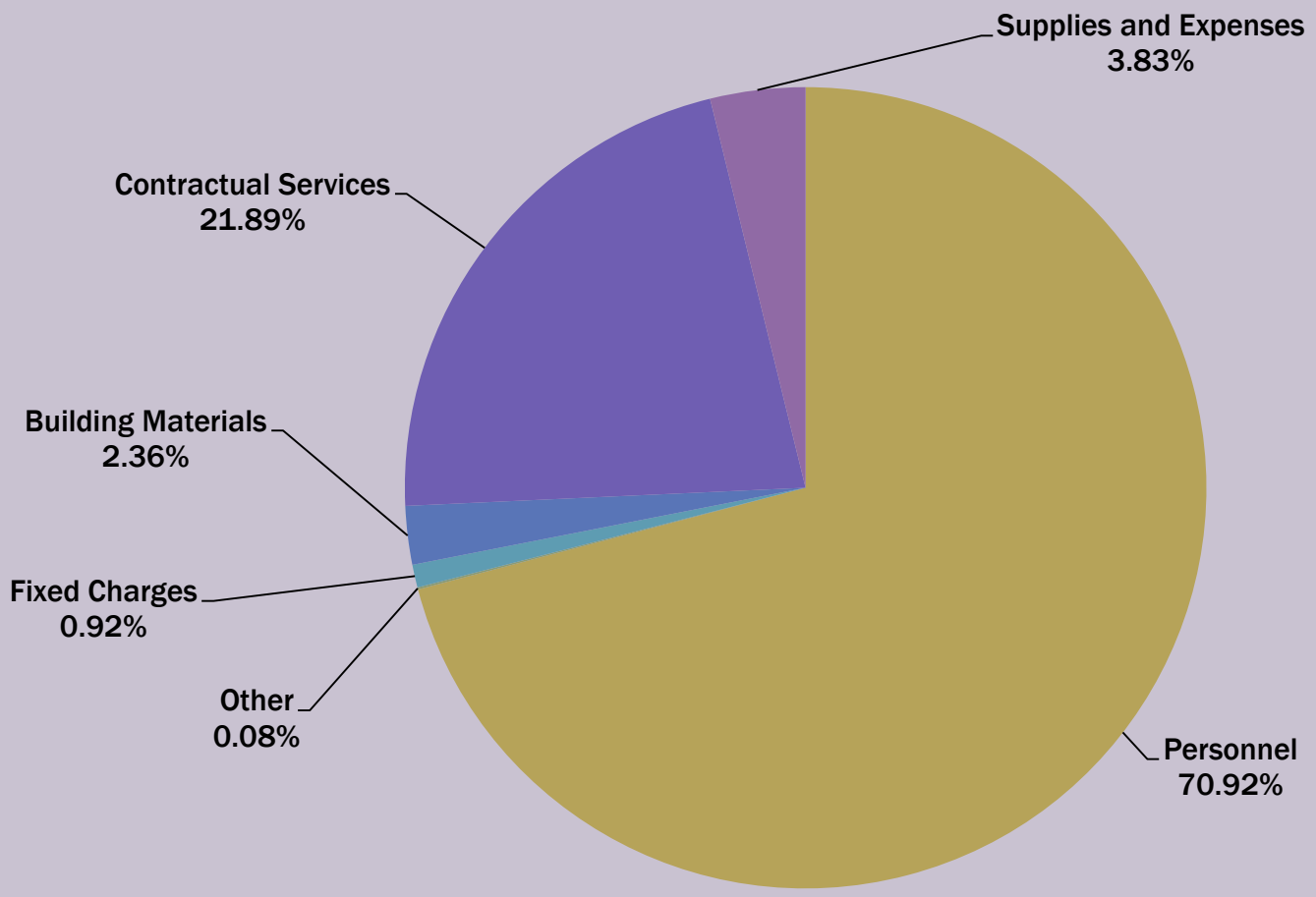
EXPENDITURE RESTRAINT

- Restricts increase of General Fund expenditures and levy's of other funds to 60% of net new construction and CPI (3.28%*.60=1.96%) +1.43%+3.39%
- Estimated Increase $1,250,000 awaiting CPI from DOR
- Current increase $1,205,833 - Under by $44,000

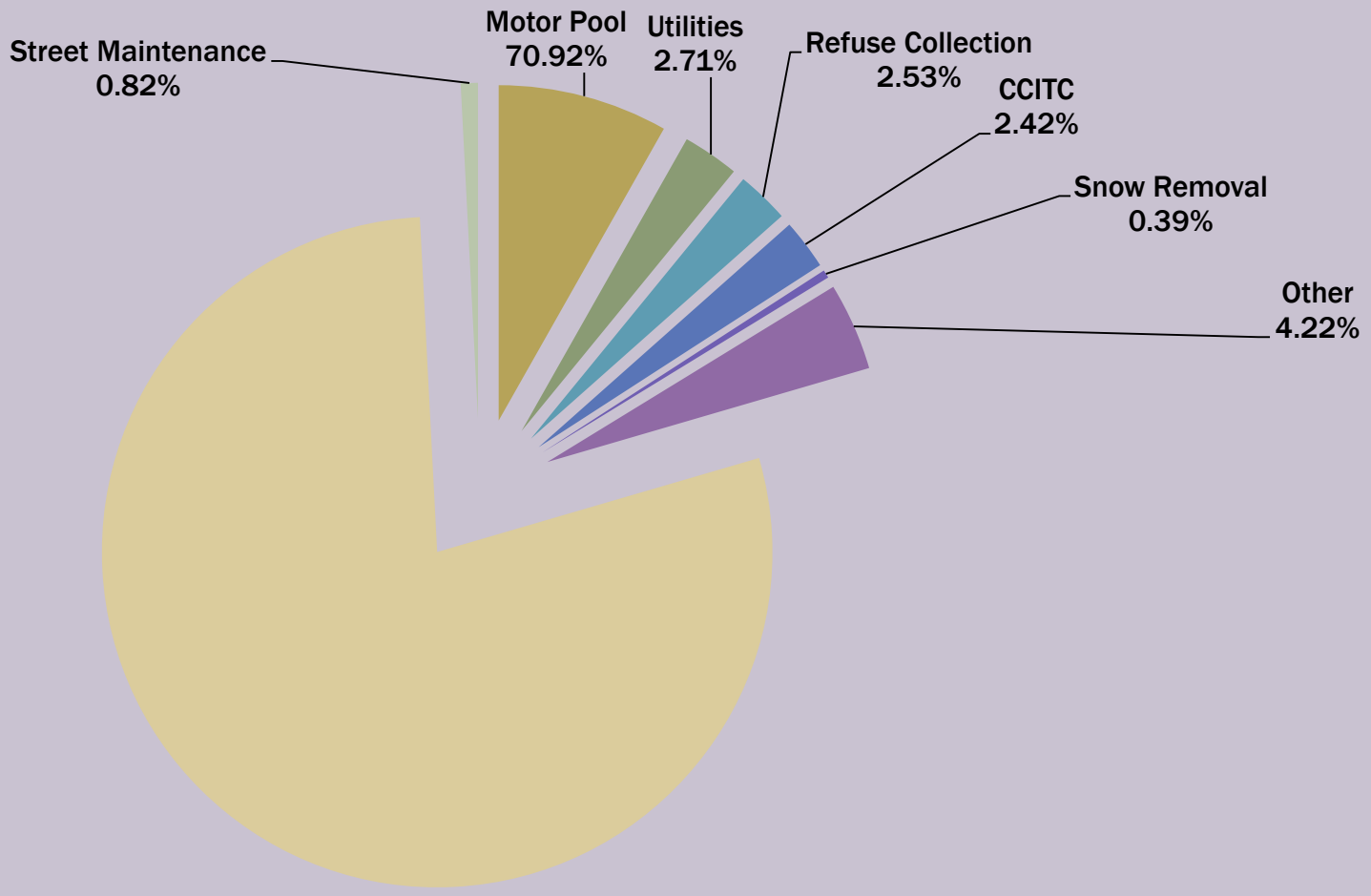
GENERAL FUND EXPENDITURE BY ACTIVITY



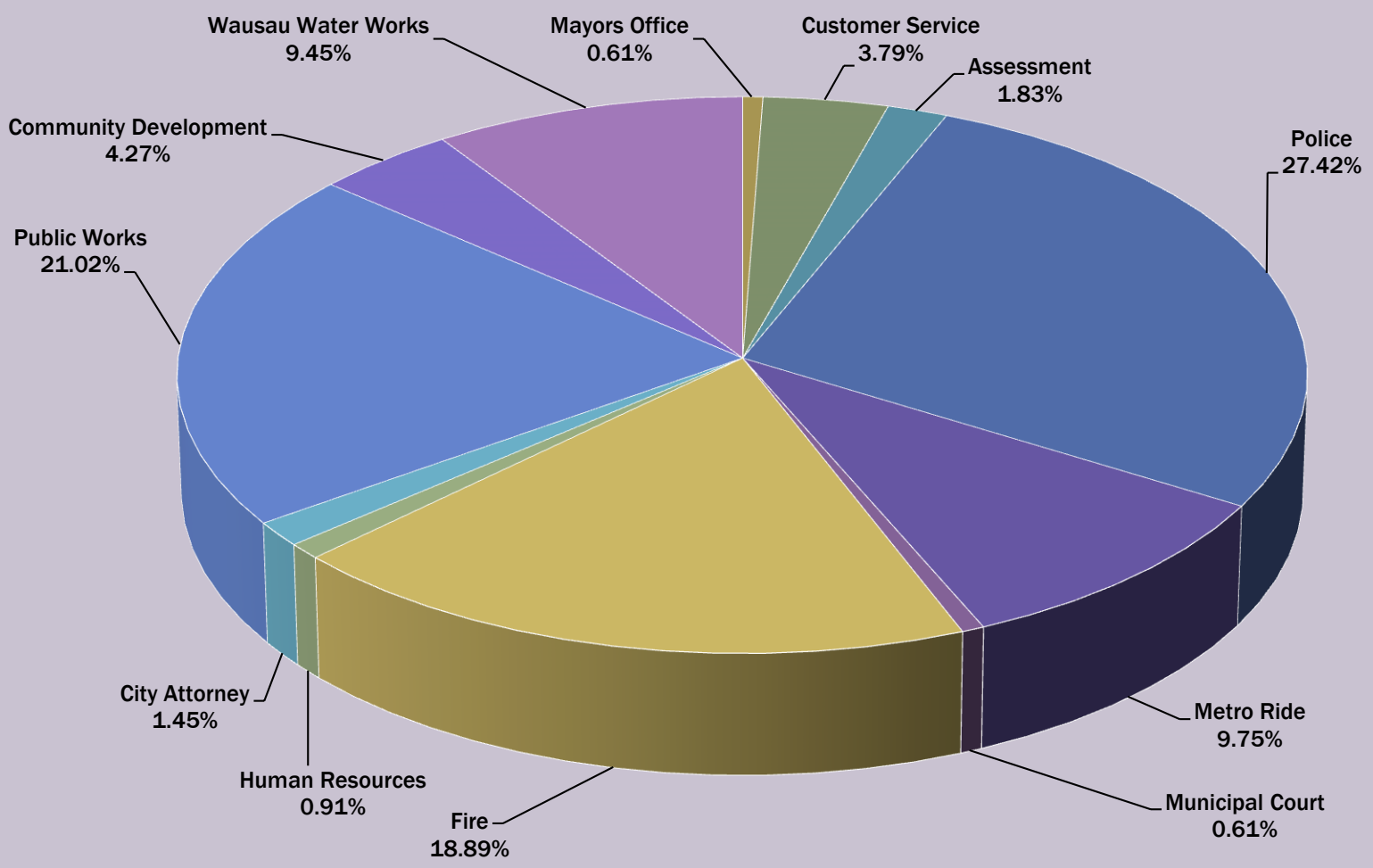
EXPENDITURE BY CATEGORY



CONTRACTUAL SERVICES

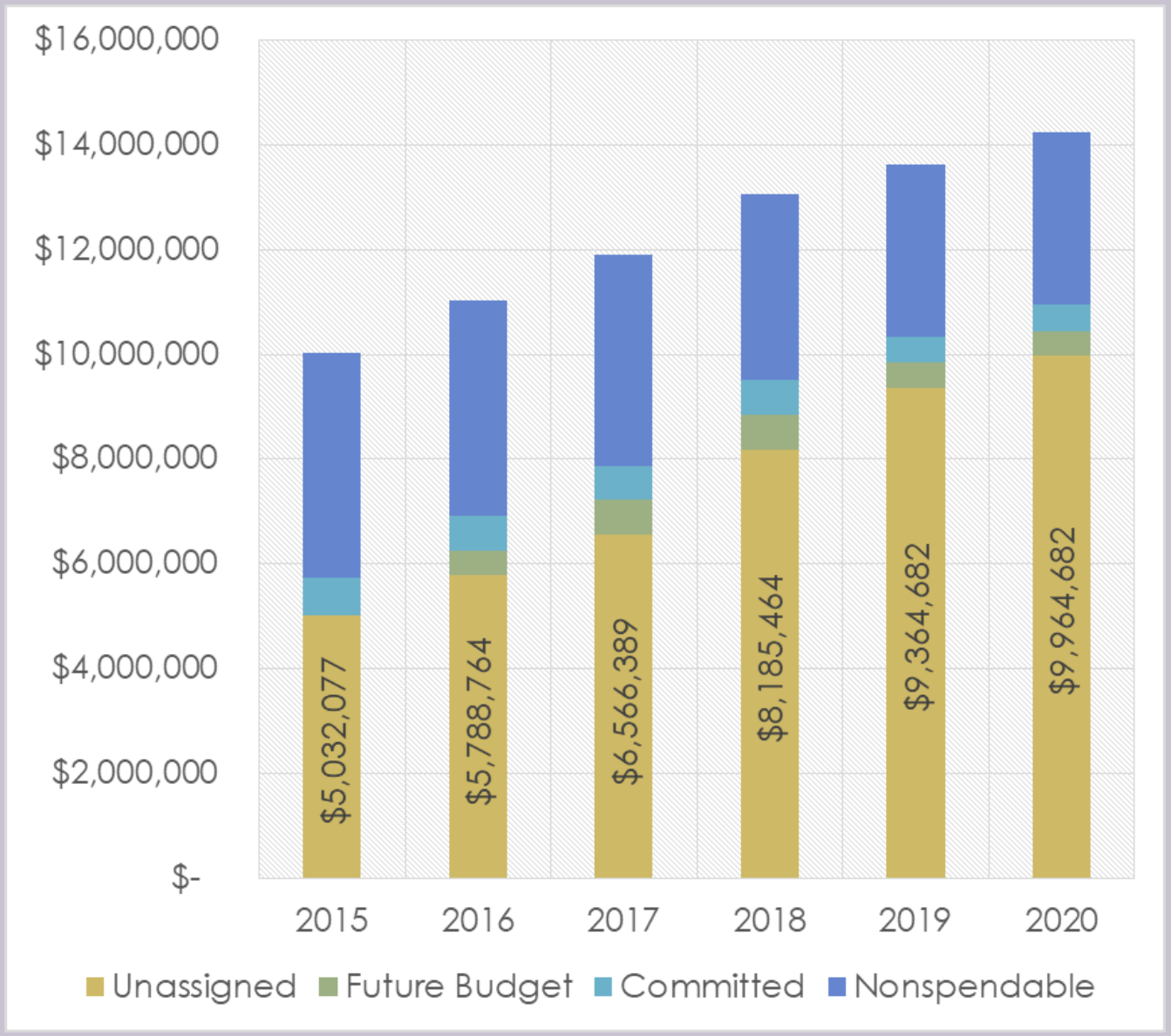


PERSONNEL SUMMARY



DEPARTMENT BUDGET GENERAL FUND

	2019 Actual	2020 Adopted Budget	2021 Executive Budget	Budget Increase (Decrease)	Percent Change
COMMON COUNCIL	85,063	93,336	90,004	(3,333)	-3.57%
MAYOR	190,005	198,304	178,412	(19,892)	-10.03%
CUSTOMER SERVICE	1,205,892	1,352,594	1,346,191	(6,402)	-0.47%
CCITC	749,028	800,586	886,694	86,108	10.76%
REFUSE COLLECTION	905,302	919,000	945,000	26,000	2.83%
ASSESSMENT DEPARTMENT	467,414	513,902	505,781	(8,121)	-1.58%
CITY ATTORNEY	517,307	620,171	614,367	(5,804)	-0.94%
HUMAN RESOURCES	340,686	386,975	391,890	4,915	1.27%
MUNICIPAL COURT	120,516	151,106	152,989	1,884	1.25%
UNCLASSIFIED	834,621	181,000	141,500	(39,500)	-21.82%
POLICE DEPARTMENT	9,723,735	10,050,380	10,482,247	431,867	4.30%
FIRE DEPARTMENT	7,338,012	7,582,957	8,069,375	486,418	6.41%
DEPARTMENT OF PUBLIC WORKS	10,119,274	9,210,796	9,409,245	198,448	2.15%
PARKS DEPARTMENT	2,750,810	3,074,171	3,108,683	34,512	1.12%
TOTAL EXPENDITURES	35,347,666	35,135,277	36,322,378	1,187,101	3.38%

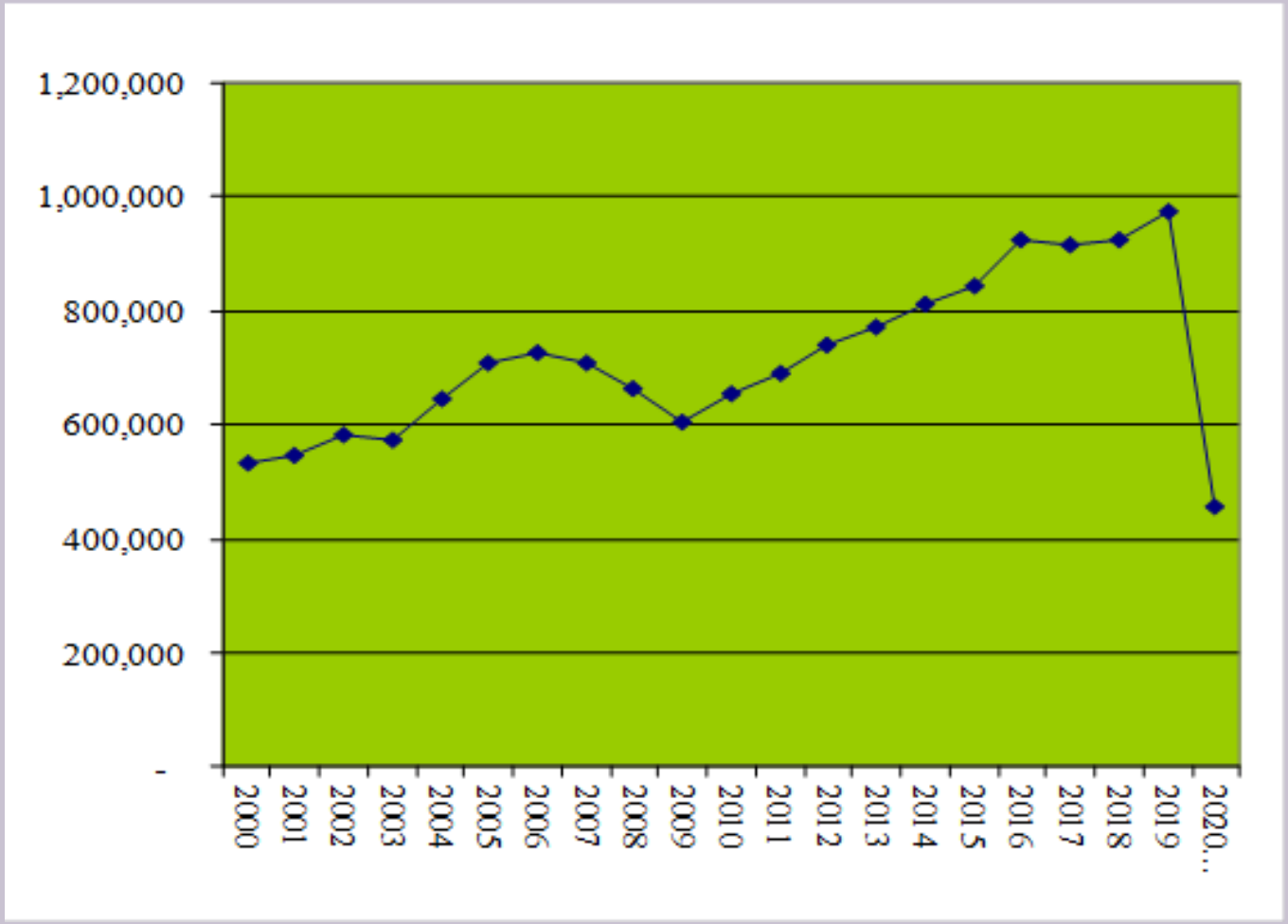


FUND BALANCE HISTORY

SPECIAL REVENUE FUNDS

	Expenditures	Revenues	Tax Revenue
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 Fund	103,000	68,755	
Total	$3,212,924	$2,369,007	$851,142

ROOM TAX REVENUE



ROOM TAX LEGISLATION

- The City is allowed to retain the greater of 30% (2015 = $253,547) Or
- FY 2017 = 2014 retained $506,526
- FY 2018 = 2013 retained $481,734
- FY 2019 = 2012 retained $461,407
- FY 2020 = 2011 retained $431,973
- FY 2021 = 2010 retained $444,133 and thereafter

ROOM TAX EXPENSES

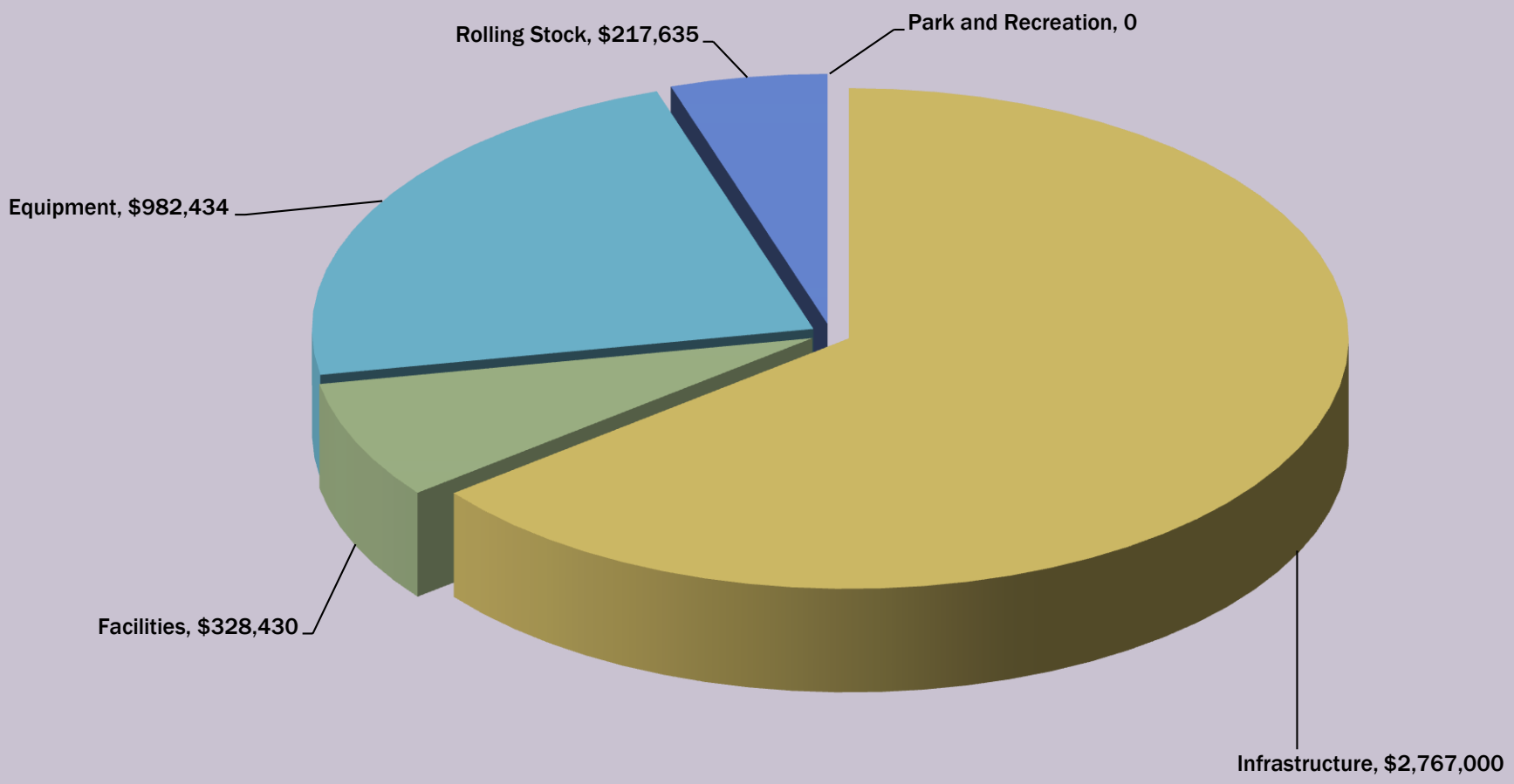
	2021	2020
Center for Visual Arts	$10,248	$10,248
Historical Society	20,495	20,495
Leigh Yawkey Woodson Museum	29,377	29,377
Main Street	26,591	26,591
Performing Arts Grand Theater	44,407	44,407
Wausau Concert Band	6,832	6,832
Wausau Events	70,026	70,026
Transfer to General Fund	146,355	146,355
Park Staffing and 400 Block/Riverlife Fund	89,802	77,642

2020 ROOM TAX FUND

	TOTAL
CARRYOVER FROM 2019	**76,882.65**
ROOM TAX REVENUE TO DATE	**307,485.55**
TOTAL AVAILABLE	**384,368.20**
PROJECTED AUG-DEC	**150,000.00**
TOTAL AVAILABLE	**534,368.20**
ROOM TAX COMMISSION AWARDS:	
PERFORMING ARTS 2019 GRANT	**10,000.00**
ROOM TAX RETAINED BY HOTELS	**4,575.00**
TOTAL EXPENSES TO DATE	**14,575.00**
CITY FUNDS	**420,995.96**
TOURISM COMMISSION FUNDS	**98,797.24**
2019 RESERVES	77,859.69
2020 REVENUES	20,937.55

TOTAL
$457,486

CAPITAL PROJECTS FUND
$4,295,499



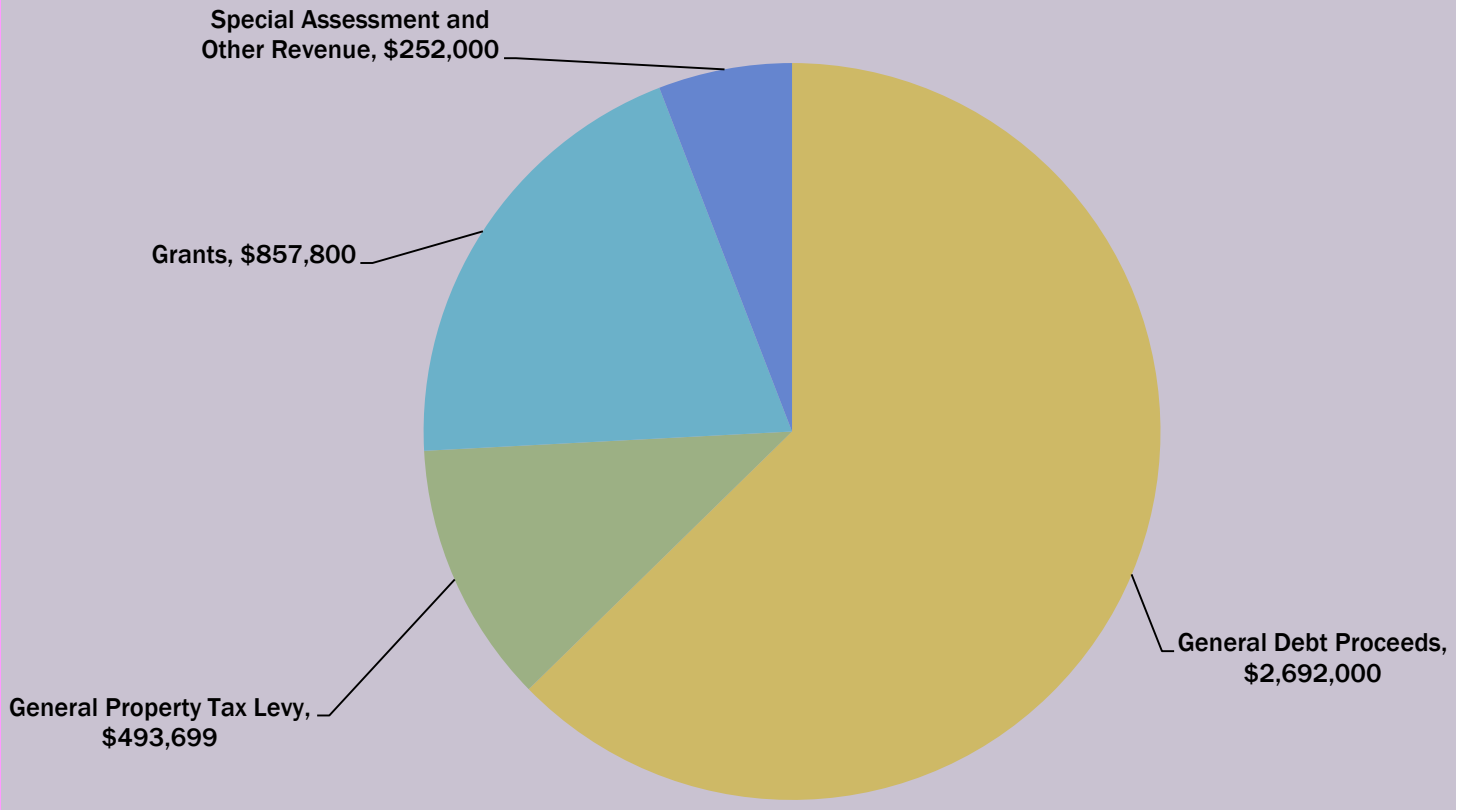
CAPITAL PROJECTS FUND

Financing Sources

2020 Levy: $446,865

2021 Levy: $493,699

Levy increase $46,834



2021 INFRASTRUCTURE PROJECTS

STREET & STORMWATER IMPROVEMENTS	140 300298230		
3rd Avenue, Randolph St to Bos Creek		$	640,000
5th Avenue, West St to Garfield Ave		$	490,000
Rosecrans Street, 17th Ave to 22nd Ave		$	620,000
TOTAL STREET IMPROVEMENTS		$	1,750,000
BOULEVARD TREES & LANDSCAPING	140 300298230		
For 2021 project streets and subdivisions		$	25,000
TOTAL BOULEVARD TREES & LANDSCAPING		$	25,000
ASPHALT OVERLAY AND ALLEY PAVING			
Asphalt Paving	140 300298235	$	250,000
Alley Paving		$	25,000
TOTAL ASPHALT OVERLAY AND ALLEY PAVING		$	275,000
SIDEWALKS			
Annual Sidewalk Replacement Contract	140 300298240	$	150,000
New Sidewalk (12th Ave, Randolph to Merrill)		$	60,000
New Sidewalk (14th Ave, Elm to Callon)		$	25,000
TOTAL SIDEWALKS		$	235,000
STREET LIGHTING			
3rd Avenue LED Lighting Upgrade		$	12,000
TOTAL STREET LIGHTING		$	12,000
OTHER CAPITAL EXPENDITURES	140 300298290		
Concrete Pavement Repairs (joints/cracks)		$	250,000
Pavement Markings		$	100,000
River Edge Trail/Washington St FFRB's		$	10,000
TOTAL OTHER CAPITAL REPAIRS		$	360,000

SIGNIFICANT CAPITAL PROJECTS

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

SIGNIFICANT CAPITAL PROJECTS

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

SIGNIFICANT CAPITAL PROJECTS

Rolling Stock			
Service Truck Replacement	Transit	$	44,175
Park Rolling Stock	Parks		173,460
Total Rolling Stock		$	217,635

CIP PROJECTS NOT FUNDED

NOT FUNDED CAPITAL REQUESTS	Dept	PROJECT
Point of Sale Cashering System Rplcmt	CCIT-Finance	$170,000
Rivers Edge Trail	Parks	$15,000
Playground Equipment (yr 3 of 5)	Parks	$95,000
City Hall - Concrete Repairs	FacMaint	$50,000
Memorial Park Seawall	Parks	$135,000
Sylvan Hill Parking Lot	Parks	$125,645
Stewart Park Masonary Wall	Parks	$20,000
Tennis Court Replacement Yr1	Parks	$50,000
Council Chmber Video&room control upgrade	CCIT-Council	$130,000
DPW Shop/Truck Wash/Storage ($14.4M)	DPW-Streets	$325,000
Grass Runway 9/27 Rehabilitation ($100K)	Arprt	$100,000
CIP Not Funded SubTotal		**$1,215,645**

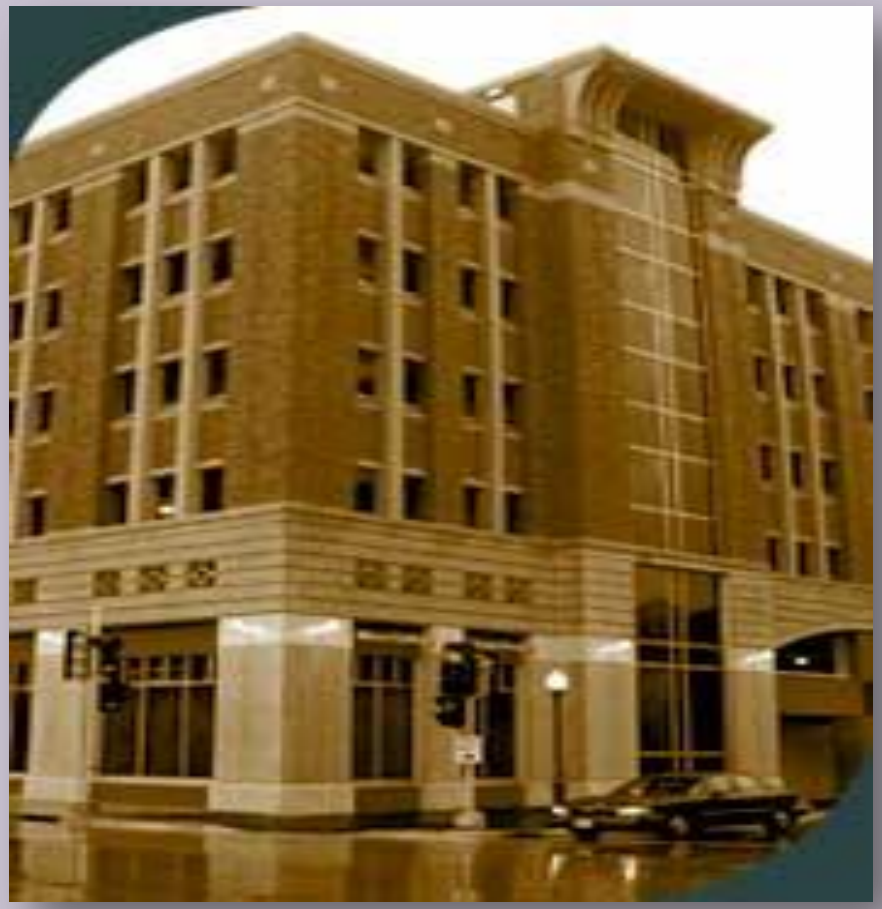
CENTRAL EQUIPMENT FUND

- New Fund in 2016
- Regular replacements
- Funded by Levy

	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 DISTRICTS

Supporting Economic Development through Infrastructure Investment and the Elimination of Obstacles in Private Investment



TAX INCREMENT DISTRICT 3 DOWNTOWN EASTSIDE

Created: 1994

Mandated Closure: 2031

Equalized Value:

$145,034,800

1.35% Increase

- DEBT OUTSTANDING 12/31/2020 $18,601,247
- PROJECTS $40,000
- DEVELOPER PAYMENTS $50,000 TO RIVERLIFE LLC

TAX INCREMENT DISTRICT 3 PROJECTED ACCUMULATED (DEFICITS) SURPLUS

2019	($618,929)
2020	($1,960,737)
2021	($1,430,299)
2022	($1,755,835)
2023	($943,834)
2024	($134,451)
2025	$681,551

TID 5 CLOSURE

2020 TAX INCREMENT REVENUE $906,900

CITY'S SHARE APPROXIMATE $330,000

TAX INCREMENT DISTRICT 6 THOMAS STREET AND 17TH AVENUE

- DEBT OUTSTANDING 12/31/2020 $14,736,115
- EXPENDITURE PERIOD ENDED IN 2020

Created: 2005

Mandated Closure: 2025

Equalized Value: $198,944,700

7.01% Increase

TAX INCREMENT DISTRICT 6 PROJECTED ACCUMULATED (DEFICITS) SURPLUS

2019	($716,719)
2020	($751,229)
2021	($892,717)
2022	($873,859)
2023	($839,926)
2024	($549,564)
2025	($247,727)
2026	$2,792,018

TAX INCREMENT DISTRICT 7 STEWART AVENUE - WEST

MIXED USE DISTRICT

Created: 2006

Mandated Closure: 2026

Equalized Value:

$69,814,300

2.14% increase

- DEBT OUTSTANDING 12/31/2020

  $120,000

- DEVELOPER PAYMENTS

  $264,116 Stewart Avenue LLC

TAX INCREMENT DISTRICT 7 PROJECTED (DEFICITS)/SURPLUS

CASH FLOW PROJECTION

	USES OF FUNDS				SOURCES OF FUNDS				
Year	Existing Annual Debt Service	Administrative, Organization, & Discretionary Costs	Developer Incentives	Other Project Costs	Other Income	Tax Increment	Annual Surplus (Deficit)	Cumulative Balance	
								($1,468,947)	
2020	$51,350	$8,150	$260,884	$1,190,000	$26,267	$1,024,683	($459,434)	($1,928,381)	
2021	$67,450	$8,150	$264,116		$32,737	$1,045,000	$738,021	($1,190,360)	
2022	$41,600	$4,150			$32,737	$1,160,806	$1,147,793	($42,567)	
2023	$40,600	$4,000			$32,737	$1,324,683	$1,312,820	$1,270,253	*Donate*
2024						$1,324,683	$1,324,683	$2,594,936	*Donate*
2025						$1,324,683	$1,324,683	$3,919,619	*Donate*
2026						$1,324,683	$1,324,683	$5,244,302	

TID 7 INCREMENT DONATION/ALLOCATION

State of Wisconsin Allocation Fact Sheet indicates Municipality MUST:

- Adopt the allocation resolution before the expenditure period ends. Allocations may be made after the municipality adopts the resolution through the maximum life of the donor TID.
- Demonstrate the donor TID has sufficient revenue to pay all of its current project costs and sufficient revenue to pay eligible costs of the recipient TID.
- Update the project plan for the donor TID and include a total amount and yearly breakdown for the allocations if available.

TID 7 INCREMENT DONATION/ALLOCATION

- STATE OF WISCONSIN DOR - ALLOCATION AMENDMENTS Q & A PAGE

- **When can an allocation transfer take place?**

  If funds are available from the Donor TID, the allocation transfer can occur after the municipal resolution is adopted and the JRB approves the allocation.

- **After a municipality completes an allocation amendment, can the municipality decide not to allocate the funds?**

  After a project plan is amended and resolutions adopted to allocate funds, the municipality can (for whatever reason) choose not to allocate. There is no additional action required if this occurs.

From: Philip L. Cosson
To: MaryAnne Groat
Subject: [EXTERNAL] RE: TID 7
Date: Thursday, October 15, 2020 11:48:29 AM
Attachments: image001.png
PFATWPemailsig_10fc2b5d-ae1c-45c4-9ce2-bc8fa504091c.png

MaryAnne,

Wis. Stat. 66.1105(6)(f) specifies as one of the conditions that must be satisfied: "The allocation of positive tax increments from a donor district to one or more recipient districts cannot be made unless the donor district has first satisfied all of its current-year debt service and project cost obligations." No allocations to the recipient condition can be made until that condition is satisfied, but the statute does not say that condition has to be met at the time the allocation amendment is approved.

One example was in St. Francis about five years ago. In that case, we designated TID 5 as a donor to TID 3 concurrent with TID 5's creation. At the time TID 5 had no revenue and was in the red due to setting up the TID.

I'm checking around for more examples.

Phil

Philip L. Cosson, CIPMA
Senior Municipal Advisor
O: (262) 796-6161 | M: (262) 617-0395 | ehlers-inc.com

EHLERS
PUBLIC FINANCE ADVISORS

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TAX INCREMENT DISTRICT 8 DOWNTOWN WESTSIDE

- DEBT OUTSTANDING 12/31/2020 $5,298,168
- DEVELOPER PAYMENTS $450,000 Lokre Development

  $45,000 1401 Elm Street LLC

  $335,000 Woz, Inc

  $45,000 TFB MI - LLC

Created: 2012

Mandated Closure: 2039

Equalized Value: $43,117,700

3.09% decrease

TAX INCREMENT DISTRICT 8 PROJECTED ACCUMULATED (DEFICITS)/SURPLUS

2019	1,707,063
2020	660,595
2021	(491,139)
2022	(1,148,395)
2023	(1,643,225)
2024	(1,893,926)
2025	(2,057,571)
2026	(1,949,390)

TAX INCREMENT DISTRICT 9
BULL FALLS BREWERY

Created: 2012

Mandated Closure: 2039

Equalized Value:

$2,233,900

Increase 2.71%

- DEBT OUTSTANDING 12/31/2020

  $180,000

TAX INCREMENT DISTRICT 9 PROJECTED ACCUMULATED (DEFICITS)/SURPLUS

2019	($167,025)
2020	($207,763)
2021	($245,485)
2022	($261,465)
2023	($275,750)
2024	($229,150)
2025	($182,550)
2026	($135,950)

TAX INCREMENT DISTRICT 10 BUSINESS CAMPUS

- DEBT OUTSTANDING 12/31/2020 $1,200,000
- PROJECTS:

  DESIGN OF STEWART AVENUE -48TH TO 72ND AVENUE $272,000

  72nd AVENUE TRAIL - $50,000

  STEWART AVENUE CONSTRUCTION IN 2024 DOT PROJECT

Created: 2013

Mandated Closure: 2036

Equalized Value: $58,352,700

Increase 3.52%

TAX INCREMENT DISTRICT 10 PROJECTED ACCUMULATED (DEFICITS)/SURPLUS

2019	($132,247)
2020	$50,254
2021	($17,707)
2022	$190,169
2023	$400,739
2024	$72,128
2025	$28,926
2026	$29,615

Includes Stewart Ave Project

TAX INCREMENT DISTRICT 11 BUSINESS CAMPUS EXPANSION

- DEBT OUTSTANDING 12/31/2020 $10,630,000
- DEVELOPER PAYMENTS
  - GREAT LAKES CHEESE $785,000
- CAPITAL OUTLAY
  - $50,000

Created: 2017

Mandated Closure: 2034

Equalized Value: 63,434,900

Increase 3.56%

TAX INCREMENT DISTRICT 11 PROJECTED ACCUMULATED (DEFICITS)/SURPLUS

2019	(530,515)
2020	27,275
2021	169,682
2022	92,106
2023	(58,112)
2024	(135,150)
2025	(215,888)
2026	(295,214)

TAX INCREMENT DISTRICT 12

- DEBT OUTSTANDING 12/31/2020 $4,325,000
- DEVELOPER PAYMENT MACNDON $7,500

  BARREL HOUSE LOAN $350,000

- PROJECTS NONE

Created: 2017

Mandated Closure: 2043

Equalized Value: 24,402,300

Increase .22%

TAX INCREMENT DISTRICT 12 PROJECTED ACCUMULATED (DEFICITS)/SURPLUS

2019	(795,237)
2020	(947,359)
2021	(1,097,549)
2022	(1,043,572)
2023	(641,309)
2024	(525,859)
2025	(410,309)
2026	(294,159)

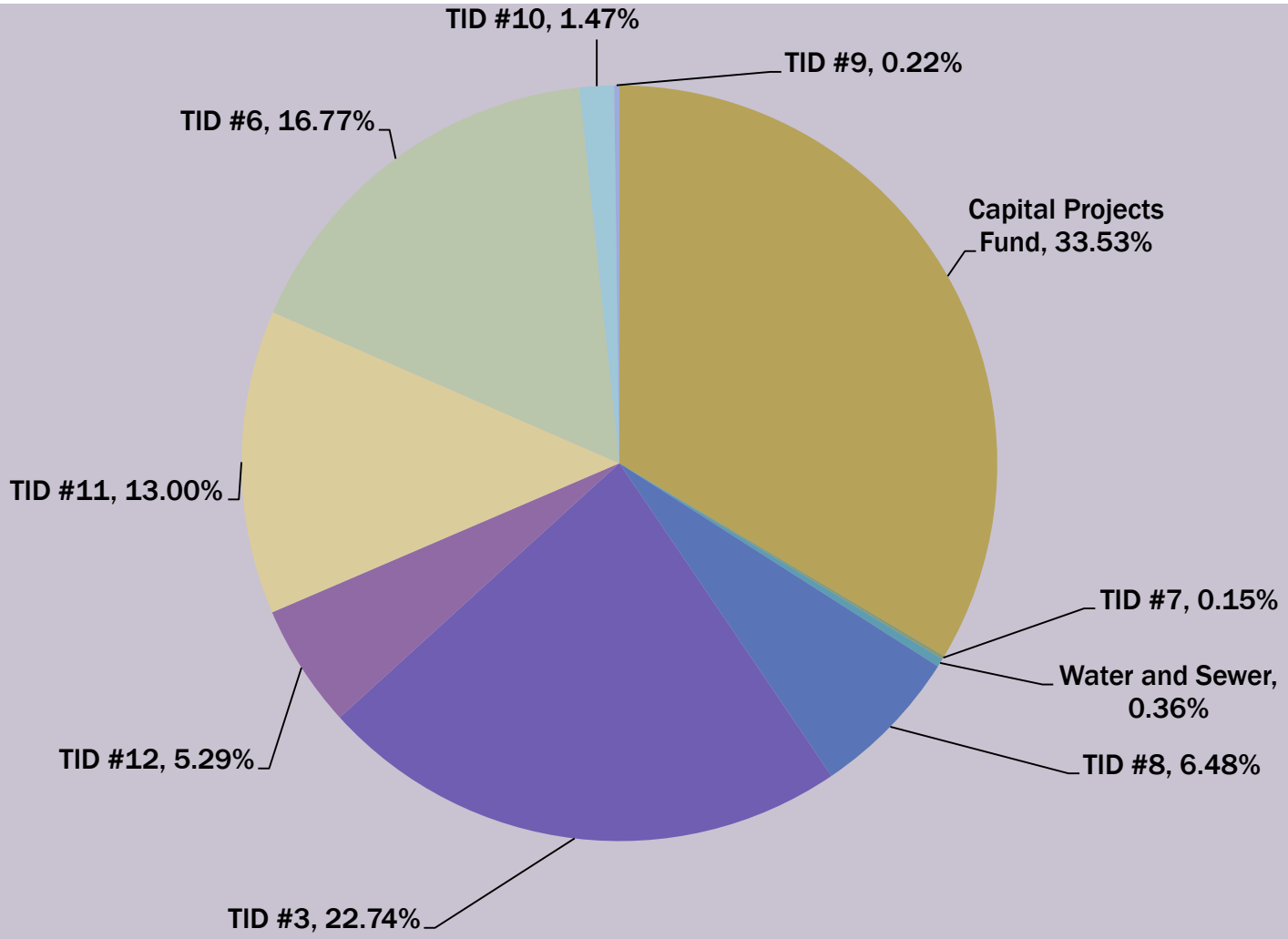
DEBT SERVICE FUND

	2021 Budget
Principal	$9,740,029
Interest and Other Chgs	2,098,005
Total Expense	$11,838,034
Revenues and Transfers from Other Funds	$7,747,965
Taxes	$4,123,000

Levy stable since 2002

Accounts For The Payment Of General Obligation Debt not funded by the Utilities

OUTSTANDING DEBT BY PURPOSE



2020 AND 2021 CITY PURPOSE DEBT ISSUES

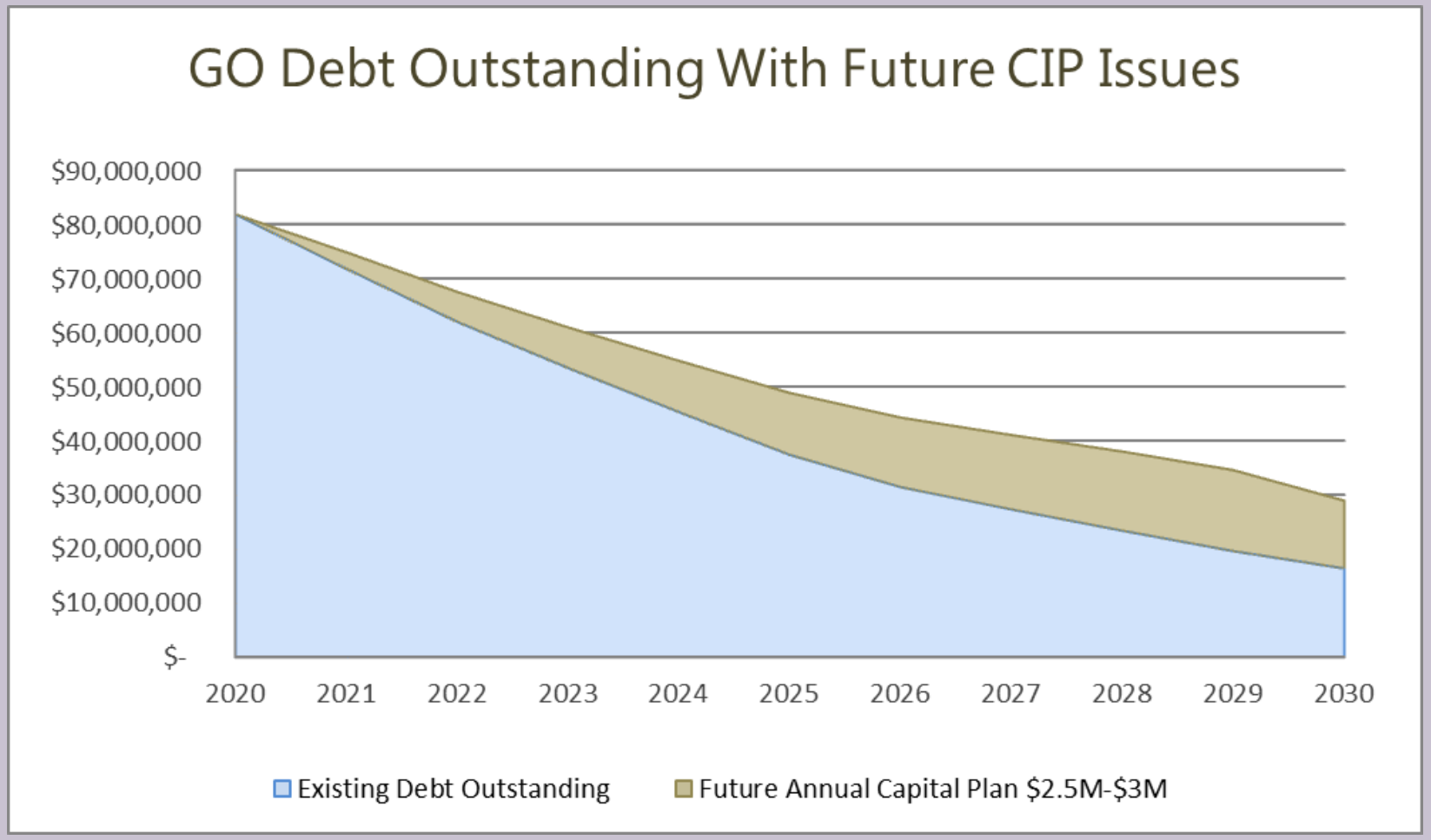
- 2020

FIRE STATION		$420,000
EVIDENCE STORAGE		$32,000
TID 3		$1,163,041
TID 6		$2,986,000
TID 8		$910,000
TID 12		$315,000
TAXABLE REFUNDING ISSUE		$6,625,000
2020 CAPITAL PLAN		$2,549,959
	TOTAL	$15,001,000

- 2021

2021 CAPITAL PLAN		$2,692,000
TID #12		$350,000
	TOTAL	$3,042,000

FUTURE OUTSTANDING DEBT TRENDS



INTERNAL SERVICE FUNDS

INSURANCE FUND – Account for claims, premiums, and administration of property, workers compensation and casualty risk. Funded by departmental charges. Budget $936,135.

MOTOR POOL FUND- Account for maintenance of rolling stock funded by departmental charges. Budget $6,041,393

EMPLOYEE BENEFIT FUNDS- Dental Insurance, Self Funded Health, Life Insurance, HRA and wellness Budget $6,014,739

ENTERPRISE FUNDS

- Expenses $3,668,131
- Levy $889,892

Metro Ride Fund – Accounts for public transportation including fixed-route bus service and paratransit services for the disabled.

New Enterprise Fund 2011

ENTERPRISE FUNDS

Wausau Downtown Airport Fund – Account for overall operation at the airport.

New Enterprise Fund 2012.

- Expenses $443,874
- Levy $145,674

ENTERPRISE FUNDS

- Expenses $727,759
- Levy $150,000

Parking Fund
Accounts for overall operation of City's parking facilities, parking enforcement and revenue management efforts

ENTERPRISE FUNDS

Animal Control Fund– Account for overall operation at the animal enforcement activity.

New Enterprise Fund 2013.

- Expenses $229,074
- Levy $45,247
- Recommending $2 increase in license

ENTERPRISE FUNDS

Wausau Water Works – Accounts for the water supply, treatment and distribution of drinking water.

- 2021 Projected income

  $771,864

  Expenses $6,109,736

  BUDGET MANAGED BY THE COMMISSION

ENTERPRISE FUNDS

Wausau Water Works Wastewater – Accounts for the collection, treatment and discharge of Waste Water.

- 2021 expected profit $794,544
- Expenses $5,544,416
- BUDGET MANAGED BY THE COMMISSION

CONTINUED BUDGET INFLUENCES

Services and Demand

- Increasing Service Demands
- Increasing Assets and Asset Maintenance
- Negative State Legislative Influence

Revenue

- Tax Rate Pressure
- Stagnant State Aids
- Lack of a diverse revenue sources
- Levy and Expenditure Limitations
- Negative State Legislative Influences – Dark Store, PP Exemptions
- Stagnant and Declining Other Revenues – Parking Fees, MetroRide, Room Tax
- Direct Legislation

Costs

- Cost of Living Increases
- Health Insurance Costs
- Staffing Level Pressures and Increasing FTE's
- Maintenance of New Amenities

COVID

Capital Projects

- Growing Deferred Maintenance
- Affordable Debt
- Technology Demands

WORK TO DO

- Final Assessed Value