OFFICIAL NOTICE AND AGENDA

of a meeting of a City Board, Commission, Department, Committee, Agency, Corporation, Quasi-Municipal Corporation, or sub-unit thereof.

Meeting of the:	**FINANCE COMMITTEE**
Date/Time:	**Tuesday, May 25, 2021 at 5:15 PM**
Location:	**City Hall (407 Grant Street) - *Council Chambers**
Members:	Lisa Rasmussen, Michael Martens, Dawn Herbst, Deb Ryan, Sarah Watson

AGENDA ITEMS

1 Minutes of the previous meetings: (4/27/21 and 5/11/21)
2 **Discussion and possible action regarding pet license late fees
3 Discussion and possible action regarding February 2021 General Fund Financial Statements
4 **Discussion and possible action Approving the 2021 Community Development Block Grant Program Allocation – updated allocation
5 Discussion regarding 2020 COVID election grant funding including but not limited to the Wisconsin Election Commission and the Center for Tech and Civic Life
6 Discussion and possible action overview of existing grant application and management process and future needs as it pertains to ARPA funds
7 **Discussion and possible action authorizing the Mayor to accept the City of Wausau's allocation from the US Department of Treasury Coronavirus Local Fiscal Recovery Fund - no local match required

Adjourn

Lisa Rasmussen, Chairperson

***Item going directly to Council following Finance Committee*

*Due to the COVID-19 pandemic, this meeting is being held in person and via teleconference. Members of the media and the public may attend in person, subject to the social distancing rules of maintaining at least 6 feet apart from other individuals, or by calling **1-408-418-9388**. **The Access Code is: 1872 05 8002 Password: Z8efvhwXG35**

Individuals appearing in person will either be seated in the Council Chambers or an overfill room, subject to the social distancing rules. Space available will be on a first come, first served basis. All public participants' phones will be muted during the meeting. Members of the public who do not wish to appear in person may view the meeting live over the internet on the City of Wausau's YouTube Channel http://www.tinyurl.com/WAAMedia, live by cable TV, Channel 981, and a video is available in its entirety and can be accessed at https://tinyurl.com/WausauCityCouncil. Any person wishing to offer public comment who does not appear in person to do so, may e-mail mary.goede@ci.wausau.wi.us with "Finance Committee public comment" in the subject line prior to the meeting start. All public comment, either by email or in person, will be limited to items on the agenda at this time. The messages related to agenda items received prior to the start of the meeting will be provided to the Chair.

This Notice was posted at City Hall and faxed to the Daily Herald newsroom 5/21/21 at 4:30 PM

In accordance with the requirements of Title II of the Americans with Disabilities Act of 1990 (ADA), the City of Wausau will not discriminate against qualified individuals with disabilities on the basis of disability in its services, programs or activities. If you need assistance or reasonable accommodations in participating in this meeting or event due to a disability as defined under the ADA, please call the ADA Coordinator at (715) 261-6590 or ADAServices@ci.wausau.wi.us to discuss your accessibility needs. We ask your request be provided a minimum of 72 hours before the scheduled event or meeting. If a request is made less than 72 hours before the event the City of Wausau will make a good faith effort to accommodate your request.

Other Distribution: Media, (Alderpersons: Peckham, Neal, Kilian, Wadinski, McElhaney, Larson), *Rosenberg, *Jacobson, *Groat, Department Heads

FINANCE COMMITTEE
Date and Time: Tuesday, April 27, 2021 @ 5:15 pm., Council Chambers
Members Present: Lisa Rasmussen, Michael Martens, Dawn Herbst, Sarah Watson, and Deb Ryan
Others Present: Maryanne Groat, Anne Jacobson, Ben Bliven, Brad Lenz, Katie Rosenberg, Sean Fitzgerald, Jamie Polley, Leslie Kremer

In accordance with Chapter 19, Wisc. Statutes, notice of this meeting was posted and sent to the Daily Herald in the proper manner. The meeting was called to order by Chair, Lisa Rasmussen.

Minutes of the previous meeting(s). (4/13/2021)
Motion by Herbst, second by Watson to approve the minutes of the previous meeting on 4/13/2021. Motion carried 5-0.

Resolution Supporting continued State investment in local critical services and increased commitment to share revenue funding

Rasmussen stated that the City has been monitoring the state budget process. We are hoping our share of transportation aid and shared revenue increase. Mayor Rosenberg testified in Rhinelander, WI last week at a hearing about the budget process and the impact it has on municipal budgets. Mayor Rosenberg stated that the City of Wausau could see an increase in revenue of about $81,000, which is the 2% increase.

Rasmussen stated that this Resolution is a way to speak as one voice to let legislators know that the City of Wausau wants them to continue to invest in the things that matter to us.

Motion by Martens, second by Herbst to approve the Resolution supporting continued State investment in local critical services and increased commitment to share revenue funding. Motion carried 5-0.

Resolution approving modification of the 2021 Budget and authorization to enter into a sponsorship contract for the laser show and balloon glow 2021 Taste and Glow Balloon Fest

Rasmussen explained that typically these kinds of requests are handled through Room Tax Commission, however, due to the pandemic, Wausau Events could not commit to hosting the annual Balloon and Rib Fest at the airport in the timeframe when a decision had to be made. The Balloon Fest was then organized and moved to an alternate location. Rasmussen noted that Wausau Events is not a City Department, so the City of Wausau had nothing to do with the decision not to host the event in Wausau this year. Rasmussen stated that she has received a volume of criticism for not hosting the Balloon Rally this year and she wants to make it clear that this was not the City of Wausau's decision. Wausau Events has its own governing board, it makes its own decisions and it made a decision that it thought could safely be made. Rasmussen stated that this does not, however, mean that there isn't a tourism impact on this event not occurring, so it is definitely a plus for everyone in the area for it to be held.

Groat explained that the state puts room tax dollars into two buckets. One is governed by Room Tax Commission and they established a semi-annual review process for tourism related grants. The Commission completed its first half of the season work in February, 2021 and this request came in after that. The Commission's second meeting is in August, so that would be too late for this event. Groat explained that a solution she thought of was to take this funding request out of the City's share of Room Tax funds, which the City is able to distribute to a variety of things. This would remedy having to go outside of the tourism calendar. Groat stated that she has now received another request for a grant and she believes that, due to the pandemic and uncertainty, a lot of events have been left not knowing what to do. Groat said that she has asked the Mayor whether the City may want to open up another tourism application request to see if there may be some other events that want to apply. Groat stated that the Wollers are looking for an answer on their funding request sooner rather than later, due to the significant costs involved in organizing an event as large as the Balloon Rally, and that is the reason they are at this meeting. Groat also stated that Wausau Events is supporting the Wollers' Event in the amount of $2500, so they are partnering with them.

Rasmussen asked Groat if there would be any impact on the monies already awarded if we took this funding request out of the City's share of the Room Tax funds. Groat confirmed that there would not be an impact. Debra Ryan commented that the City of Wausau will save thousands of dollars in staffing costs by Stettin hosting the event.

Steve and Nancy Woller are organizing the event. The Wollers stated that they are working with the Sheriff's Department on traffic concerns and have also been working with the Town of Stettin. Wausau Events is partnering with the Wollers to provide bussing between Chalkfest on the 400 Block and their event on that Saturday. Rasmussen asked if the Wollers would commit to returning the event to the airport in 2022. The Wollers stated that Balloonists are not able to steer the balloons, so they go where they go based upon the wind. The Wollers stated that the Wausau airport has not been the safest area for balloonists to land and they believe the new area is much safer and better suited for balloonists to land. Due to the location of the airport and the direction of the wind, Mr. Woller stated that many times balloonists have to find alternative places to land in the City, which makes for a very unsafe situation. With the new location, the wind direction will not be a factor as there is much more area for the balloonists to land. Nancy Woller stated that Wausau Events had told them a few years ago that, as the Wausau airport continues to expand, the Balloon Rally will be forced to move from the location at some point. The Wollers see this new location as a win-win for everyone. The Wollers stated that they want to partner with Wausau Events to host a successful event and have no intention to take the event away from them. They will not commit to any plans for returning to the Wausau airport next year at this time.

Dawn Herbst said she completely supports the Wollers' Event and is so pleased to see local vendors and food trucks being invited to participate. The Wollers are working on obtaining additional space at the new venue for parking and believe they would be able to accommodate 20,000 cars, which is much more than the airport grounds could accommodate. Deb Ryan commented that she is also supportive of the Wollers' event due to the local vendors being able to participate and believes the plans for accommodating traffic and parking at the new location are a positive step as well. Rasmussen stated that she does want to emphasize that the neighbors on the Southeast side of Wausau viewed the Balloon Rally as a source of pride for their neighborhood and she has received comments from those residents that they did not view the parking or increased traffic during the event as a problem they were looking to get rid of.

Mike Martens asked if awarding this funding request will set a precedent for other events to request funding outside of the Room Tax Commission funding periods. Rasmussen stated that the only reason this event is being considered by the Finance Committee is due to the timing aspect. The Finance Committee would not be looking to handle any additional funding requests, especially since a second application period may be opened. Groat also confirmed that funding this request would use up all of the remaining funds in the City's share of Room Tax funds, so all other requests for funding would have to come before the Room Tax Commission this year.

Motion by Herbst, second by Ryan to approve the Resolution approving modification of the 2021 Budget and authorization to enter into a sponsorship contract for the laser show and balloon glow 2021 Taste and Glow Balloon Fest. Motion carried 5-0.

Discussion and possible action regarding storm water and garbage fees and municipal code Chapter 3.10 Fees for Municipal Service 3.10.010 Referendum

Rasmussen explained that the City is hamstrung by legislation that does not allow a municipality to create uniform and fair charges for people for services, especially for garbage and storm water. Currently these fees are based on the levy, even though everyone receives exactly the same service. For example, some residents are paying hundreds of dollars for garbage service while others are paying less than twenty dollars, and all are receiving the same level of service with exactly the same size garbage tote.

Finance Director Groat explained that the Council had approved the creation of a storm water utility back in 2005. Prior to that Resolution, the City had done some research and work on the issue to provide the Council with information. The City was in the stage of finalizing the fee schedule and implementation when a grassroots effort went door to door to obtain signatures on a Petition that would require the City to go to Referendum before implementing any new source of revenue. The question that the group wanted the City to ask the constituents was whether the City shall hold a Referendum requesting city authorization to institute a fee for any municipal service and the question went on to list fees such as garbage, police protection, municipal sewer, fire protection, road repair, recycling, and stated that there would be an exception to that rule only if the fee affects equal to or less than 10% of City residents. Groat explained that this means we can increase existing fees but we can't create new fees. Groat discussed that the lack of diversity the City of Wausau has in available revenues is something the Council has struggled with over the years. When the grassroots effort filed the Petition with the City Clerk years back, the Council had two choices under State Statute. The Council could adopt the language in our municipal code for a period of at least two years or the Council could move ahead with a Referendum. The Council at that time decided to adopt the language with the thought we would repeal it after the 2 years and give the power back to the Council, however, this section 3.10.010 has remained in our Code. In 2014, the issue to repeal the section came before Council, but failed. Groat explained that the Council then moved forward with two referendum on the April, 2015 ballot that asked:

May the City of Wausau institute a fee for garbage pickup and recycling, while removing the cost for this service from the tax levy? and

May the City of Wausau institute a fee for storm water management, while removing the cost for this service from the tax levy?

The information provided to residents on the referendum included the fact that these fees would be budget neutral, meaning that the revenue generated from the new fee would be subtracted from the levy in the year of implementation. Both referendum questions failed at that time and, consequently, the City of Wausau has been required to rely on the same revenue sources for more than 20 years. Other municipalities have diversified their revenue sources. Groat gave examples of Madison's Urban Forest charge, while other communities have gone to a wheel tax. Groat discussed that when people compare our taxes to taxes of other communities, it is important to keep in mind the lack of diversity the City of Wausau has. Groat further noted that state law now requires that any newly implemented fees be budget neutral in that first year of implementation, so even if we wanted to generate new revenues, we would not be allowed to.

Rasmussen commented that she recalls the Referendum discussed by Groat. Rasmussen stated that several public hearings were held and were not well attended by residents. After the Referendum failed and questions on the City's mill rate surfaced, Rasmussen stated that residents said if they had understood how they would have been impacted positively by the Referendum, they would have voted in the affirmative. Rasmussen also commented that resident homeowners are currently taking the brunt of the fees for storm water management while others with large parking lots are not having to pay anything due to being exempted out. Two examples of this are schools and churches. A storm water utility fee captures some of that lost revenue. Currently, the City cannot capture any of that, so residents that are paying taxes carry the full load. Rasmussen also noted that during the Scott Walker era, state law was changed, so there is now a safeguard in place that prevents municipalities from implementing new fees while also increasing the tax levy. Therefore, the political climate is very different now than it was in 2015 when the referendums failed. Rasmussen pointed out that when people contemplate buying a house in the City of Wausau and compare the tax bill to a similar value property in another municipality, all that person sees is the large difference in property taxes in the City of Wausau because we do not have the diversity of fees option. Rasmussen stated that if we repeal the Sec. 3.10.010, set up a storm water utility, and remove the garbage and recycling off of the tax bill as a percentage of property tax paid and instead implement a flat fee, we would see a substantial positive impact to our mill rate over time. Rasmussen stated that she believes the Finance Committee needs to take action on this before the next budget cycle is upon us.

Ryan commented that she is concerned about how these potential new fees would impact residents on limited fixed incomes, especially senior citizens. Ryan stated that there are clusters of senior citizens living in her area and there are many that do not accumulate much garbage. Ryan explained that she suggested to this group of 4 that they share one garbage receptacle, since between them all, they may fill one receptacle once per week or perhaps twice per month. Ryan stated that her main concern is how (this change in fees) it will affect those on fixed income. Ryan further stated that she is concerned about how a storm water utility fee would impact these resident groups and tax exempt groups such as churches that are in major financial crisis due to the pandemic. Ryan discussed that she is going to collect rain water at her home and therefore would be at a net zero for stormwater runoff. She questioned how a stormwater utility fee would apply in her situation, and for others in the City choosing to do the same type of thing, and also questioned whether storm water utility fees would be homeowner responsibility or if businesses and financially strapped churches would also be assessed fees. Rasmussen said that it is important to recognize that repealing Section 3.10.010 does not authorize a storm water utility and there would be a lot of analysis that would need to be done prior to considering a stormwater utility fee. All that repealing this section does is allow the Council to take some power back to be able to fairly distribute fees for services.

Watson commented that it would be better to move to a benefits received type of system and questioned what the next steps would be for the City if this section of the Code was repealed. Groat stated that we would need to repeal the Ordinance and then Finance can put together some information on what it would look like if the garbage and recycling was taken off of the levy and charged as a flat fee. As for the Storm water utility, some analysis would have to be done on the goal of the storm water utility and what costs we are hoping to recover relative to the storm water utility and maintenance thereof. We still have the budget analysis done in 2005 by the consultant that was hired to evaluate at that time and could use that as a starting point for discussions.

Rasmussen explained that it is not the goal of the City to repeal this Ordinance and then start implementing a bunch of new fees. Rather, the goal is to remove roadblocks created and institute some type of fair play where taxpayers are treated fairly and equally. The garbage fees are one area that can be looked at right away by this Committee, through our fee schedule.

Motion by Watson, second by Herbst to approve repealing WMC Section 3.10.010 Referendum, which includes Ordinance 61-5312. Motion carried 4-1. Ryan was the dissenting vote.

Discussion and possible action on Airport Ground Lease – Owen Jones and Wynn O. Jones II

Motion by Martens, second by Herbst to approve the Airport Ground Lease – Owen Jones and Wynn O. Jones II. Motion carried 5-0.

Discussion and possible action regarding February 2021 General Fund Financial Statements
Deferred to next meeting of the Finance Committee.

Discussion and possible action regarding status of COVID loan and ground lease deferments
Deferred to next meeting of the Finance Committee.

CLOSED SESSION pursuant to Section 19.85(1) (e) for deliberating or negotiating the purchase of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session regarding the purchase of property

Motion by Watson, second by Ryan to convene in CLOSED SESSION pursuant to Section 19.85(1) (e) for deliberating or negotiating the purchase of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session regarding the purchase of property. Roll call vote: Motion carried 5-0.

Convened back in Open Session at 6:17 p.m.

Adjourn
Motion by Martens, second by Watson to adjourn the meeting. Motion carried unanimously. Meeting adjourned at 6:19 p.m.

FINANCE COMMITTEE
Date and Time: Tuesday, May 11, 2021 @ 5:15 pm., Council Chambers
Members Present: Lisa Rasmussen, Michael Martens, Dawn Herbst, Sarah Watson, and Deb Ryan
Others Present: Maryanne Groat, Anne Jacobson, Ben Bliven, Brad Lenz, Katie Rosenberg, Sean Fitzgerald, Jamie Polley, Leslie Kremer, Philip Cosson, Wesley Yuds, Carol Langbehn

In accordance with Chapter 19, Wisc. Statutes, notice of this meeting was posted and sent to the Daily Herald in the proper manner. The meeting was called to order by Chair, Lisa Rasmussen.

Minutes of the previous meeting(s). (4/27/2021)
Deb Ryan stated that she had made comments at the 4/27/21 meeting about how implementing charges for garbage services differently than is done now would impact senior citizens on a fixed income, particularly in her area. Ryan stated that she would like these statements added to the minutes before they are approved. Chair Lisa Rasmussen requested more detail to the minutes relative to Ryan's comments. Minutes will be brought back for approval at the next meeting.

Discussion and possible action regarding status of COVID loan and ground lease deferments
MaryAnne Groat discussed that, due to the pandemic, the Community Development Department brought forward the deferment of loans and the option to defer ground leases until the end of June, 2021. The City currently only has 2 ground leases. There wasn't clear discussion on what the expectation would be for people to get caught up so the assumption on mortgages was that the amortization schedule would just be extended out to capture those deferred payments. Groat stated that the ground leases are a bit different because there is not an interest component associated with the lease and deferred lease payments so we have to determine what the expectation will be for the two lessees to get caught up. Groat provided some examples of what other communities are doing.

Rasmussen stated that she would like more information on the length of time that the two lessee businesses were unable to operate due to the pandemic, which resulted in zero income to them. Rasmussen suggested consideration to waive the lease payments that would have been due during the month(s) when these businesses were physically closed as neither the City nor the lessee business derived any benefit during the closure. Rasmussen stated that the City may be able to recover its losses of lease income under the rescue funding, so this may be a way to further help businesses recovering from pandemic losses.

Groat stated that she could reach out to the two lessees and request them to provide a narrative on the hardship they may have experienced during the pandemic, along with their proposal for getting caught up on the lease payments. Groat will bring the information back to this Committee for further discussion on this item.

Discussion and possible action on report and recommendation of CCITC Director Klein on comparing iPad verses laptop usage for Council members
Rasmussen stated that the cost comparison, performed by Gerry Klein, of issuing and maintaining laptop equipment verses iPad equipment shows a substantial increase in cost if we go with a laptop. Rasmussen stated that the Council has used iPads for quite some time, the devices are easy to use and there haven't been any issues with the devices. Deb Ryan discussed some issues she has encountered with connecting the iPad to a larger screen/monitor.

Michael Martens stated that this item is on the agenda because it was referred to the Finance Committee by the Rules Review Committee. Martens explained that some Council members prefer laptops, however, because the decision on the equipment/platform to use is a financial consideration for the City and not a rule to be made, Rules Review Committee determined this issue should be taken up by the Finance Committee

The consensus from the Committee is to stay with iPads. Rasmussen stated that we do not need to vote on this item since it is not an actionable item. CCIT will be notified that we will continue with iPads.

Discussion and possible action regarding 2021 debt issuance schedule and plan
MaryAnne Groat discussed the City's 2021 debt issuance schedule and plan and the recommended refinancing strategies that would be beneficial for the City on some debt. Phil Cosson from Ehlers explained that the Council could approve a Parameter Sale for bonds and notes which would benefit the City by allowing some flexibility in the sale date in case the market has some movement. Michael Martens questioned if his understanding is correct that the Parameter Sale would allow the City to establish its parameters and expectations prior to the sale and make it

unnecessary for the Council to ratify post sale. Phil Cosson confirmed that is correct. Groat stated that the Resolution that would be presented for approval to the Council at its May 25th meeting would state the maximum amount the City is authorized to borrow and the threshold on the interest rate the City would authorize, and the June sale would take place within those parameters.

Questions from the Committee on types of City debt and differences in rules for funding options were discussed. Please view the meeting for specific details.

Motion by Herbst, second by Martens to recommend to Council that it approve a Parameter Sale for the 2021debt issuance, at its May 25th meeting. Motion carried 4-1. Ryan was the dissenting vote.

Discussion and possible action regarding investment of ARP funds

Groat discussed that the government is still working on the parameters for use of this ARP funding. The federal government has provided some preliminary guidelines for what the funds may be used for but caution has been given that municipalities should not rush to spend the funds until there is more guidance on what other sources of funding may be available for specific funding needs. Groat discussed that Ehlers is a reputable financial advisor that could assist the City in determining how to use these ARP funds to its best advantage and advise how we should invest the funds while decisions are made.

Motion by Herbst, second by Watson to approve Engagement Letter between City and Ehlers to help manage these ARP funds. Motion carries 4-1. Ryan was dissenting vote.

Discussion regarding implementation of a garbage and recycling special charge

This is a continuance of discussion from the last meeting as Groat was requested to do some analysis. Groat provided some financial information on moving garage services off the tax rate and implementing a special charge for the services. Groat discussed there would be some decisions to be made in setting the fee if we went this way, such as what would all be included in the garbage service and whether residents would be required to have the service.

Based upon Groat's memo and research, Rasmussen discussed that moving the garbage and recycling special charge off of the tax rate would result in a $0.48 reduction in the mill rate for all residents and also provides fairness in charges being assessed for the garbage service. Groat added that a home value of $194,000 is the breakeven point, which means that homes valued higher than that will see a reduction in garbage and recycling fees if the City were to move these fees off the tax rate.

Rasmussen stated that we do not need to act on this item as this is informational discussion at this point.

Discussion and possible action regarding pet license late fees.

Deferred to next meeting of the Finance Committee.

Discussion and possible action on Metro Ride Funding Request/Budget Modification

Greg Seubert stated that the funding request is solely a shift of money that is already in the Metro Ride budget and will be used for a couple of capital projects.

Motion by Watson, second by Martens to approve the funding request/budge modification for Metro Ride. Motion carries 5-0.

Discussion and possible action regarding budget modification in the Fire Department budget

Groat discussed that the request is to use proceeds from excess equipment sales to purchase other equipment. Motion by Ryan, second by Herbst to approve the budget modification. Motion carries 5-0.

Discussion and possible action regarding February 2021 General Fund Financial Statements

Deferred to next meeting of the Finance Committee.

Adjourn

Motion by Watson, second by Martens to adjourn the meeting. Motion carried 5-0. Meeting adjourned at 6:29 p.m.

Office of the City Attorney

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Anne L. Jacobson
City Attorney

Tara G. Alfonso
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Nathan Miller
Assistant City Attorney

STAFF MEMORANDUM

TO: Finance Committee and Public Health & Safety Committee

FROM: Anne Jacobson, City Attorney

DATE: May 20, 2021

RE: Animal license tax and late fee

Purpose: To amend Section 8.08.170 Licenses, Wausau Municipal Code (WMC) to comply with state statute and amend Section 3.40.010(a), WMC, regarding amendment to the statutorily permissible late fee. [The matter of the late fee will be considered by Finance Committee; the matter of amending Section 8.08.170 will be considered by Public Health and Safety.]

Currently, license taxes for unneutered male dogs and cats and unspayed female dogs and cats is $**62** for the license year. License taxes for neutered male dogs and cats and spayed female dogs and cats is $**20**. This is up $2 each from the City of Wausau 2020 Comprehensive Fee Schedule. The date of the last increase, prior to 2020, occurred on 11/1/13. The date of the last increase to the late fee occurred in 2014, and it was changed from $5 to double the license fee. (An $8 microchip discount was enacted in 2016.)

The license taxes were $10/$20 in 2012. The late fee was amended from $5 to double the applicable license fee on 10/9/12. On January 14, 2014, these animal fees were taken out of the ordinance text and included in the comprehensive fee schedule referenced at 3.40.010(a).

So if an unneutered or unspayed pet was licensed after the owner was required to license it, the owner would face $**186** license tax and late fee. Additionally, following a warning, the owner could face a citation for violation of 8.08.170 WMC, for failing to license a dog or cat, for a $**187** forfeiture. This generated some complaints this year.

It is unknown to this writer what the estimated compliance rate in licensing dogs and cats has been over the past 8-9 years, when the fees significantly increased.

The subject of Pet License Late Fees was on the May 10, 2021 Finance Committee agenda, but deferred to the May 25 meeting due to insufficiency of time.

Legal Analysis: Section 174.05, Wis. Stats., sub. (1) requires that the owner of a dog more than 5 months of age on January 1, or 5 months of age within the license year, shall annually, or on or before the dog becomes 5 months of age, pay the dog license tax and obtain a license.

Sub. (2) sets the *minimum* dog license tax at $3 for spayed or neutered dogs and $8 for unsprayed or unneutered dogs, or one-half if the dog becomes 5 months of age after July 1. Sub. (3) enables cities to raise the minimum dog license tax by a majority vote of the council, but requires the council to provide for a greater tax for unspayed or unneutered dogs.

Sub. (4) sets the license year from January 1 to December 31. (WMC requires payment prior to April 1 each year or on or before the dog or cat becomes 5 months of age.)

Sub. (5) states that "The collecting official **shall assess and collect a late fee of $5** from every owner of a dog 5 months of age or over, if the owner failed to obtain a license prior to April 1 of each year, or within 30 days of acquiring ownership of a licensable dog." *It permits a city to require payment of an "additional fee" (late fee) from any person purchasing a license for a dog 5 months of age or over, or after April 1, when setting the amount of the license tax.*

The license taxes are not to exceed the total cost of all dog licensing, regulating and impounding activities for the previous year, less any statutory refunds, and shall be levied and collected in the same manner as other dog license taxes. I understand the current dog license tax does not cover expenses.

<u>Recommendation</u>: Because the statute does not appear to permit raising the late fee, once provided for, the late fee shall be assessed at $5. I recommend reducing the late fee back to $5; looking at the license tax if those revenues do not cover the cost of expenses; refunding for the 2021 calendar year, those late fees paid beyond the $5 statutory amount.

CITY OF WAUSAU, 407 Grant Street, Wausau, WI 54403

RESOLUTION OF THE FINANCE COMMITTEE

Authorizing the modification of fees to the City of Wausau Fees and Licenses Schedule adopted pursuant to Wausau Municipal Code §3.40.010(a) (Pet license late fee)

Committee Action: Pending
Fiscal Impact:

File Number: 21-1109 | **Date Introduced:** May 25, 2021

FISCAL IMPACT SUMMARY				
COSTS	*Budget Neutral*	Yes ☒ No ☐		
	Included in Budget:	Yes ☐ No ☐	*Budget Source*	
	One-time Costs:	Yes ☐ No ☐	*Amount:*	
	Recurring Costs:	Yes ☐ No ☐	*Amount:*	
SOURCE	*Fee Financed:*	Yes ☐ No ☐	*Amount:*	
	Grant Financed:	Yes ☐ No ☐	*Amount:*	
	Debt Financed:	Yes ☐ No ☐	*Amount*	*Annual Retirement*
	TID Financed:	Yes ☐ No ☐	*Amount:*	
	TID Source: Increment Revenue ☐ *Debt* ☐ *Funds on Hand* ☐ *Interfund Loan* ☐			

RESOLUTION

WHEREAS, the City of Wausau has adopted a comprehensive Fees and License Schedule at W.M.C. §3.40.010; and

WHEREAS, your Public Health and Safety Committee, at their May 24, 2021 meeting, recommended amending the annual pet license late fee to $5.

NOW, THEREFORE, BE IT RESOLVED by the Common Council of the City of Wausau, that the annual pet license late fee of $5 is hereby adopted and incorporated into the City of Wausau Fees and Licenses Schedule adopted pursuant to W.M.C. §3.40.010(a).

Approved:

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Katie Rosenberg, Mayor

CITY OF WAUSAU 2021 BUDGET
GENERAL FUND STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL
FEBRUARY 28, 2021
NARRATIVE

REVENUES

General Fund revenues for the month ending February 28, 2021 were $22.1 million. This amount is an increase of $1.8 million, or 9.0%, above actual revenues for the same period last year. However, timing of Municipal Service Aids and Transportation Aid payments account entirely for the increase over last year. Total General Fund revenues are at 60.7% of the annual estimate for Budget Year 2021.

COVID-19 continues to negatively impact General Fund revenues. Court fines and penalty collections, public charges for services, are down from February 2020 due to fewer citations issued, limited snowfall in 2021 and reduced park services. In particular, interest earnings on general investments are well below budget. The financial markets have remained relatively flat for much of 2021 and we are skeptical on how the City's investments will perform the rest of the year. As a result of accounting adjustments of investments to market value, the City's current earnings on investment are negative.

EXPENSES

As of February 28, 2021, of total General Fund expenditures are $5.1 million, which is a decrease of approximately $509,000 (-9.0%) from the same period last year. The majority of the budget savings are in the Public Works Department. Compared to February of 2020, 2021 Public Works expenses are down $416,700 due to the mild spring weather. Those savings could be offset by heavy winter weather in the 4th quarter.

Expenditures for General Government, Public Safety, Garbage, Parks and Recreation Departments are consistent with the amounts expended in the prior year and are at acceptable levels in accordance with current year budget estimates. Total General Fund expenditures are at 14.1% of the annual estimate for Budget Year 2021.

CITY OF WAUSAU, WISCONSIN
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES - BUDGET AND ACTUAL
Period Ended February 28, 2021

	2021 Budget		YTD	Variance with	YTD 2020
	Original	Final	Actual	Final Budget	(Preliminary)
TAXES					
General property taxes	$ 20,185,188	$ 20,185,188	$ 20,185,188	$ -	$ 18,863,394
Mobile home parking fees	28,000	28,000	$ 3,760	(24,240)	3,562
Payments in lieu of taxes	100,000	100,000	(436)	(100,436)	300
Other taxes	70,500	70,500	5,888	(64,612)	4,870
Total Taxes	20,383,688	20,383,688	20,194,400	(189,288)	18,872,126
INTERGOVERNMENTAL AID					
State shared taxes	4,670,363	4,670,363	-	(4,670,363)	-
Expenditure restraint	907,126	907,126	-	(907,126)	-
Fire insurance tax	135,000	135,000	-	(135,000)	-
Municipal services	161,404	161,404	222,838	61,434	-
Transportation aids	3,061,498	3,061,498	764,450	(2,297,048)	-
Roads to recovery aid - COVID-19	-	-	-	-	-
Other grants	223,316	223,316	362	(222,954)	-
Total Intergovernmental	9,158,707	9,158,707	987,649	(8,171,058)	-
LICENSES AND PERMITS					
Licenses	161,720	161,720	6,883	(154,837)	6,002
Franchise fees	335,000	335,000	76,299	(258,701)	-
Permits	275,317	275,317	34,177	(241,140)	89,912
Total Licenses and Permits	772,037	772,037	117,358	(654,679)	95,914
FINES, FORFEITURES, AND PENALTIES	306,030	306,030	21,636	(284,394)	66,582
PUBLIC CHARGES FOR SERVICES					
General government	88,630	88,630	14,558	(74,072)	11,309
Public safety	1,837,746	1,837,746	285,410	(1,552,336)	325,328
Streets and related facilities	140,200	140,200	3,830	(136,370)	29,107
Recreation	180,800	180,800	5,912	(174,888)	-
Public areas	139,560	139,560	1,538	(138,022)	250
Total Public Charges for Services	2,386,936	2,386,936	311,249	(2,075,687)	365,993
INTERGOVERNMENTAL CHARGES FOR SERVICES					
State and federal reimbursements	11,350	11,350	-	(11,350)	-
County and other municipalities	88,348	88,348	47,742	(40,606)	45,831
City departments	763,500	763,500	42,587	(720,913)	52,357
Total Intergovernmental Charges for Services	863,198	863,198	90,329	(772,869)	98,188

CITY OF WAUSAU, WISCONSIN

GENERAL FUND

SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES - BUDGET AND ACTUAL (Continued)

Period Ended February 28, 2021

	Budgeted Amounts			Variance with	2020
	Original	Final	Actual	Final Budget	YTD (Preliminary)
COMMERCIAL					
Interest on general investments	$ 400,000	$ 400,000	$ (21,651)	$ (421,651)	$ 346,714
Interest on special assessments	-	-	2	2	-
Other interest	7,000	7,000	28,548	21,548	26,241
Total Commercial	407,000	407,000	6,899	(400,101)	372,955
MISCELLANEOUS REVENUES					
Rent of land and buildings	128,000	128,000	21,733	(106,267)	62,933
Sale of City property/loss compensation	18,200	18,200	4,730	(13,470)	1,195
Other miscellaneous revenues	31,805	31,805	418	(31,387)	4,877
Total Miscellaneous Revenues	178,005	178,005	26,881	(151,124)	69,005
OTHER FINANCING SOURCES					
Transfers in	1,861,355	1,861,355	301,443	(1,559,912)	287,943
TOTAL REVENUES AND OTHER FINANCING SOURCES	$ 36,316,956	$ 36,316,956	$ 22,057,843	$ (14,259,113)	$ 20,228,706

CITY OF WAUSAU, WISCONSIN
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
Period Ended February 28, 2021

	2021 Budget		YTD	Variance with	YTD 2020
	Original	Final	Actual	Final Budget	(Preliminary)
GENERAL GOVERNMENT					
City Council	$ 90,004	$ 90,004	$ 11,198	$ 78,806	$ 11,589
Mayor	179,360	179,360	26,219	153,141	29,707
City Promotion	101,500	101,500	18,215	83,285	17,377
Finance department	538,546	538,546	74,747	463,799	90,241
Data processing	886,694	886,694	130,000	756,694	84,459
City clerk/customer service	434,124	434,124	63,477	370,647	64,419
Elections	70,498	70,498	27,342	43,156	28,583
Assessor	583,842	583,842	73,450	510,393	78,042
City attorney	614,367	614,367	89,742	524,624	103,463
Municipal court	152,989	152,989	21,052	131,937	20,200
Human resources	391,890	391,890	48,333	343,557	53,308
City hall and other municipal buildings	304,881	304,881	59,985	244,896	58,958
Unclassified	30,000	80,000	695	79,305	10,481
Total General Government	4,378,695	4,428,695	644,454	3,784,241	650,826
PUBLIC SAFETY					
Police department	10,446,198	10,446,198	1,525,285	8,920,913	1,559,797
Fire department	4,585,931	4,585,931	617,912	3,968,019	677,595
Ambulance	3,473,444	3,473,444	530,926	2,942,518	511,956
Emergency government (COVID-19)	10,000	10,000	1,940	8,060	-
Inspections	911,238	911,238	140,106	771,132	139,289
Total Public Safety	19,426,812	19,426,812	2,816,170	16,610,642	2,888,636
TRANSPORTATION AND STREETS					
Engineering	1,405,888	1,405,888	191,506	1,214,382	197,783
Department of public works	7,100,517	7,100,517	964,157	6,136,359	1,380,869
Total Transportation and Streets	8,506,405	8,506,405	1,155,663	7,350,742	1,578,653
SANITATION, HEALTH AND WELFARE					
Garbage and refuse collection	945,000	945,000	157,707	787,293	154,028
NATURAL RESOURCES/RECREATION					
Parks and recreation	3,108,683	3,108,683	339,069	2,769,614	347,966
OTHER FINANCING USES					
Transfers out	-	-	-	-	-
TOTAL EXPENDITURES AND OTHER FINANCING USES	$ 36,365,594	$ 36,415,594	$ 5,113,064	$ 31,302,530	$ 5,620,109

CITY OF WAUSAU, WISCONSIN
GENERAL FUND
SUMMARY OF BUDGET MODIFICATIONS
Period Ended February 28, 2021

BUDGET REVENUES RECONCILIATION

2021 ADOPTED BUDGET	$	36,316,956
Write off Uncollectible Delinquent Personal Property Tax Accounts	$	-
2021 MODIFIED BUDGET	$	36,316,956

BUDGET EXPENDITURES RECONCILIATION

2021 ADOPTED BUDGET	$	36,365,594
Finance - Priority Based Budgeting Software	$	50,000
Engineering - Robotic Survey Equipment	$	-
Public Works - Material Crushing Services	$	-
2021 MODIFIED BUDGET	$	36,415,594

Planning, Community and Economic Development

MEMO

TO: Finance Committee members

FROM: Tammy Stratz, Community Development Manager

DATE: May 17, 2021

RE: 2021 Community Development Block Grant Program

As you will recall, a Resolution was brought before the Council in March, 2021 regarding the 2021 allocation for Community Development Block Grant (CDBG) funds. That resolution indicated the amount of CDBG funds the City of Wausau was set to receive was $638,065 and what projects were recommended to be allocated towards. This resolution was passed and the 2021 Annual Plan was submitted to HUD for its approval.

On Friday, May 14, 2021, we received notification that the CDBG allocations were modified and the funding amount the City of Wausau will receive was increased to $647,468 – an increase of $9,403. After talking with city officials and notifying the Citizens Advisory Committee of the additional funds, we recommend an additional $9,400 be placed towards the McIntosh Street Reconstruction project to add a buffer for possible higher construction costs. The remaining $3 will be placed in the Housing Rehabilitation program. (See attached allocation chart.)

Since the additional allocation was less than a 10% change from the planned allocation, additional public hearings are not required. However the City needs to approve the additional funding so staff can amend the Annual report and the updated certifications can be signed and provided to HUD. The 2021 Annual Plan had been approved by HUD at the initial review but has now been "put on hold" until it can be updated with the new figures.

If you have any questions, please call me at 715-261-6679. Thank you for your input and your continued support of this program.

CITY OF WAUSAU, 407 Grant Street, Wausau, WI 54403

RESOLUTION OF THE FINANCE COMMITTEE	
Approving the 2021 Community Development Block Grant Program Allocation – updated allocation	
Committee Action:	
Fiscal Impact:	Award of $647,468 in Community Development Block Grant Funds to the City of Wausau
File Number:	**Date Introduced:**

	FISCAL IMPACT SUMMARY		
COSTS	*Budget Neutral*	Yes ☒ No ☐	
	Included in Budget:	Yes ☐ No ☐	*Budget Source:*
	One-time Costs:	Yes ☐ No ☐	*Amount:*
	Recurring Costs:	Yes ☐ No ☐	*Amount:*
SOURCE	*Fee Financed:*	Yes ☐ No ☐	*Amount:*
	Grant Financed:	Yes ☐ No ☐	*Amount:*
	Debt Financed:	Yes ☐ No ☐	*Amount* *Annual Retirement*
	TID Financed:	Yes ☐ No ☐	*Amount:*
	TID Source: Increment Revenue ☐ *Debt* ☐ *Funds on Hand* ☐ *Interfund Loan* ☐		

RESOLUTION

WHEREAS the City had previously approved a Resolution authorizing the allocation of the 2021 Community Development Block Grant (CDBG) funds in the amount of $638,065, and

WHEREAS the City was notified that the allocation amount had changed and the new amount is $647,468 – an increase of $9,403, and

BE IT RESOLVED, by the Common Council of the City of Wausau that the proposed 2021 Action Plan in the updated amount of $647,468 for the Community Development Block Grant (CDBG) Program be and the same is hereby approved and its filing with the appropriate agency is hereby authorized, and that the Common Council acknowledges all understandings, assurances and certifications contained in said 2021 Action Plan, and

BE IT FURTHER RESOLVED, that the Mayor is designated as the authorized representative of the City to act in connection with said plan, to provide any and all additional information or program reports as may be required, and that the Mayor is hereby authorized to execute any documents which are necessary for the implementation of the 2021 Community Development Block Grant Program.

Approved:

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Katie Rosenberg, Mayor

2021 CDBG Program

Activity Code	Applicant/Agency	Requested	Initial Cit. Adv. Recommended	Initial Finance & Council Approval	Updated funding amount request
A - 570.206	CD Administration	$ 120,000	$ 120,000	$ 120,000	$ 120,000
H - 570.202	Housing Rehabilitation	$ 85,000	$ 85,000	$ 103,065	$ 103,068
PF - 570.201 (c)	Street Reconstruction Project - McIntosh St	$ 200,000	$ 200,000	$ 200,000	$ 209,400
PF - 570.201 (c)	Parks Dept - Riverside Park Playground	$ 120,000	$ 120,000	$ 120,000	$ 120,000
PS - 570.201 (e)	Adaptive Communities, Inc	$ 15,000	$0	$ -	$ -
PS - 570.201 (e)	Catholic Charities - Beyond Shelter	$10,000	$0	$ -	$ -
PS - 570.201 (e)	Faith in Action - Support for Seniors	$ 25,000	$20,000	$ 20,000	$ 20,000
PS - 570.201 (e)	Hmong American Center	$ 25,000	$17,000	$ 25,000	$ 25,000
PS - 570.201 (e)	K.A.T.S.	$ 25,000	$0	$ -	$ -
PS - 570.201 (e)	North Central CAP - Hand in Hand Housing	$ 20,000	$20,000	$ 20,000	$ 20,000
PS - 570.201 (e)	Open Door - One-on-Ones	$ 20,000	$15,000	$ 15,000	$ 15,000
PS - 570.201 (e)	WI Institute for Public Policy - LENA	$ 15,000	$15,000	$ 15,000	$ 15,000
	Total	$ 680,000	$ 612,000	$ 638,065	$ 647,468
				planning purposes	$ 612,000
Note: Public Service funding cannot exceed 15% of grant amount		~~$ 91,800~~	$97,120	actual award	$647,468

P.S. - Public Service Cap 15%
Administration Cap 20% $127,600.00

Left to Fund $ -
PS Left to Fund $2,120

Code Definitions:

A	Administration/Planning
C	Clearance
ED	Economic Development
H	Housing
PF	Public Facility
PS	Public Service
SB	Slum & Blight

CTCL GRANT: EXPENSES TRACKED TO APPLY TOWARDS GRANT

Amount	Explanation of Expense
$395.63	Tent rental for Drive Through Voting Event
$9,496.76	Staffing for Drive Through Voting Event (Election Workers, OT for DPW, Motor Pool, Take down on 26th)
$589.00	Dinner and Lunch for Drive Through Voting Event Staff (Friday: 189.50) (Saturday 399.50)
$150.00	Supplies for Drive Through Voting Event
$20,742.00	Express Voting Machines
$250.00	Cleaning of Pilgrim Lutheran Church after Election
$531.00	Supplies for DPW to build additional Sneeze Guards for Election Day Use at Polling Sites
$802.60	Video Camera for Absentee Ballot Box
$2,703.00	Installation expenses/Construction Expenses for placement/mounting of Camera - RE: Absentee Ballot Box
$1,775.43	COVID cleaning during early voting at City Hall (10/20 - 10/30)
$2,203.00	Construction in Customer Service to create extra work stations/window in CS to be ready for early voting
$8,478.00	Postage Expense for Mailing Absentee Ballots (This amount represents the expense above what the average has been in past elections)
$1,425.40	Desktop Scanners to scan volumes of paper absentee ballot applications into archive to comply with record retention rules
$458.18	Expenses for Additional Cleaning staff in City Hall/Clerk's Office during early in-person voting for Presidential Election

TOTAL **$50,000.00**

WEC CARES Subgrant Expenditures Reporting Template

*Check-In Due **September 15, 2020**, covering January 20 - September 1, 2020*
*Final Report Due **December 1, 2020**, covering January 20 - November 30, 2020*

Receiving Jurisdiction's Name and County: City of Wausau, Marathon County

Authorized Representative of Jurisdiction: Leslie Kremer, Clerk

Additional 2020 Election Expenditures, due to the Pandemic:

Do NOT list expenditures that will be subsidized by another federal grant (e.g. FEMA, Routes to Recovery) or for supplies that WEC has provided.

All bills/invoices do NOT have to be paid by November 30, 2020, but the expenses need to be incurred by that date to qualify under the subgrant.

	Ballots Supplies, Printing, & Postage	Cleaning & Protective Equipment	Additional Staffing	Public Communications	Absentee Ballot Drop-Boxes	Additional Space Leasing	Equipment (with costs >= $5000 per unit)	TOTAL
Total Claimed Pandemic-related Election Expenditures	$ 4,181.90	$ 3,068.00			$ 2,961.00		$ 12,560.00	$ 22,770.90

CITY OF WAUSAU, 407 Grant Street, Wausau, WI 54403

RESOLUTION OF THE FINANCE COMMITTEE

Authorizing City Officials to Enter Into a Professional Services Agreement with Ehlers Public Finance Advisors to provide independent investment advisory services for American Recovery Plan Act Funds

Committee Action: Approved

Fiscal Impact:

File Number: | **Date Introduced:** May 25, 2021

FISCAL IMPACT SUMMARY			
COSTS	*Budget Neutral*	Yes☐ No☒	
	Included in Budget:	Yes☐ No☒	*Budget Source: Interest Generated on Investments*
	One-time Costs:	Yes☒ No☐	*Amount: difficult to predict based upon 7 basis points of average monthly assets under management*
	Recurring Costs:	Yes☒ No☐	*Amount:*
SOURCE	*Fee Financed:*	Yes☐ No☒	*Amount:*
	Grant Financed:	Yes☐ No☒	*Amount:*
	Debt Financed:	Yes☐ No☒	*Amount* *Annual Retirement*
	TID Financed:	Yes☐ No☒	*Amount:*
	TID Source: Increment Revenue ☐ *Debt* ☐ *Funds on Hand* ☐ *Interfund Loan* ☐		

RESOLUTION

WHEREAS, the City of Wausau will be receiving approximately $15 million in American Recovery Plan Act Funds in two payments, and

WHEREAS, while the US Treasury has issued Interim Rules regarding reporting and eligible uses many details and questions exist; and

WHEREAS, the Interim Rules specify that funds must be obligated by December 31, 2024, and

WHEREAS, the advisors and consultants are recommending city's develop investment plans for the funds until spending occurs; and

WHEREAS, your Finance Committee considered a proposal from the City's Financial Advisor, Ehlers Public Finance Advisors, to provide independent investment advisory services for these ARPA funds; and

WHEREAS, the advisory fee for such service is 7 basis point of the average monthly assets under management; .07% annually; and

WHEREAS, your Finance Committee considered Ehlers public sector focus, knowledge and experience working with the City of Wausau along with their independence and recommends engaging in these services as outlined;

NOWTHERE BE IT RESOLVED, by the Common Council of the City of Wausau that the proper City officials are hereby authorized and directed to enter into an agreement with Ehlers Financial Advisors to Investment Advisory Services for ARPA funds.

Approved:

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Katie Rosenberg, Mayor