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, August 23, 2022 at 5:30 PM**
Location:	**City Hall (407 Grant Street) - Council Chambers**
FIN Members:	Lisa Rasmussen, Doug Diny, Carol Lukens, Michael Martens, Sarah Watson

AGENDA ITEMS

1 Minutes of the previous meeting(s): (8/10/22)
2 Discussion and possible action regarding ARPA funding requests and related budget modification
3 Discussion and possible action approving recruitment plan for Transit Director.
4 Discussion and possible action granting $1000 one time lump non-base building market adjustment for designated employees.
5 Discussion and possible action approving 2023 a cost of living adjustment for non-represented employees.
6 Discussion and possible action approving leasing 2 skid steers for winter operations.
7 Discussion and possible action regarding budget modification related to fuel budget and rolling stock replacement
8 Discussion and possible action regarding budget modification fencing project
9 Discussion and possible action regarding budget modification legal services
10 Discussion and possible action regarding Debt Issuance Schedule
11 Presentation 2021 Financial Results
12 Discussion and possible action regarding General Fund Financial Reports March - April 2022
Adjourn

Lisa Rasmussen, Chair

NOTICE: It is possible and likely that members of, and possibly a quorum of members of the Committee of the Whole or other committees of the Common Council of the City of Wausau may be in attendance at the above-mentioned meeting. No action will be taken by any such groups.

Members of the public who do not wish to appear in person may view the meeting live over the internet, 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 8/19/22 at 4:00 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: Wednesday, August 10, 2022 @ 5:30 pm., Council Chambers
Members Present: Lisa Rasmussen, Sarah Watson, Michael Martens, Carol Lukens
Members Excused: Doug Diny
Others Present: Emily Ley, Robert Barteck, Ben Bliven, Matt Barnes, Liz Brodek, Eric Lindman, Anne Jacobson, Anne Keenan, Katie Rosenberg, Tammy Stratz, Gary Gisselman

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

Minutes of the previous meeting: (7/26/22)
Motion by Martens, second by Lukens to approve the minutes of the previous meeting. Motion carried 4-0.

Discussion and possible action regarding ARPA funding requests and related budget modification
Lisa Rasmussen stated two projects from the last meeting that came from Community Development with regard to low-income housing were ranked. One project is for Infill New Construction that proposes to build five homes to be sold for an affordable price; the other project is Additional Affordable Rental Units. The funding request for the two projects is just over $1 million. Sarah Watson added her rankings which were favorable to the two projects. She commented affordable housing is one of the key things to spend ARPA funds on.

Rasmussen stated there was also a request to bring back and move forward the Homebuyer Education Counseling and Closing Assistance Incentive.

Carol Lukens questioned what the funding gap was for granulated carbon solution for the Water Plant. Eric Lindman stated they didn't really know yet, the project is $17 million, but they received $1.7 million in funding and there are two other pots of money as well as a forgivable loan through the Safe Drinking Water. He indicated this goal was to try to get to 50% of the cost of the project through grants, leaving approximately $8.5 million.

Michael Martens pointed out the $500 incentive for the Homebuyer Education goes toward the closing costs, not in the prospective homeowner's pocket. It would go directly to the bank or mortgage company that is servicing the loan. He felt the training was important so people understand what loan programs they are eligible for and/or can afford.

Rasmussen stated there was some miscommunication out there, when a statement was made by an alderperson that the city was almost out of ARPA funding and only had $4 million left. Rasmussen clarified the city still has $10 million in ARPA funds available. She felt it was important to point this out because it may have swayed some to feel they had to pull back because of running out of funding.

Motion by Watson, second by Lukens to approve all three projects from Community Development (Infill New Construction, Additional Affordable Rental Units, and Homebuyer Education & Counseling Incentive) for ARPA funding. Motion carried 4-0.

Rasmussen stated there is a new request for consideration from the Department of Public Works for $200,000 of ARPA funding to push through some additional lead service line replacements.

Eric Lindman stated they have been receiving grant funding from the DNR every year since 2016 to replace lead service lines. It started out slow with very few residents taking advantage of it, but it has been increasing the past two years. He noted there is talk about the potential of a mandatory replacement ordinance coming with the new lead and copper rules and the Lead Service Line Replacement plan that will be coming through the commission. He indicated this year was the highest of $577,000 to replace s little over 100 lines on the private side. He explained there is more demand this year and we have requested an additional $200,000 from the DNR but won't have an answer until late this year, after the construction season probably November. In order to keep moving forward he was requesting ARPA to fill that $200,000 gap and if the DNR comes through it could be returned. He stated starting next year unfortunately, the DNR is going to a 49% forgivable loan and the rest is actual loan.

Rasmussen stated this will be ranked for the next meeting.

Discussion and possible action regarding Boulevard parking ordinance
Rasmussen explained this is an amendment to the Fee Schedule to increase the fine from $10 to $20 for parking in the wrong place.

Motion by Watson, second by Martens to approve the amendment to the Fee Schedule. Motion carried 4-0.

Discussion and possible action regarding budget modification for WDNR RR Corridor Riverside Park Disposal and Delineation
Rasmussen stated the cost to remediate is $28,600 and there is some funding available in the Holtz Krause environmental fund to cover it.

Lindman stated this was initially going to be part of the remediation plan, but after talking to REI they thought there may potentially be a high risk of a change order if we did not have the information before doing the remediation. It is felt that it is in the city's best interest to try to detail out for the DNR and delineate those areas. This results in less risk for change orders and additional costs. Once we have the information from the site it will be put out for bid and anticipate getting contractors in this fall.

Motion by Watson, second by Martens to approve the budget modification. Motion carried 4-0.

CLOSED SESSION pursuant to Section 19.85(1)(e) of the Wisconsin State statutes for deliberating or negotiating the purchasing of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session, for the purpose of considering the following: Discussion of Committee recommendation regarding upcoming negotiations of City Employee Union Contracts with: Wausau Firefighters Association, Local 415; Wausau Professional Police Association
Motion by Martens, second by Watson to convene in Closed Session. Roll Call Vote: Ayes: Martens, Watson, Lukens, and Rasmussen. Motion carried 4-0.

Closed Session in the Maple Room.

Adjourn
Meeting was adjourned in Closed Session at 6:37 pm.

CITY OF WAUSAU

AMERICAN RESCUE PLAN - SLFRF APPLICATION

Public Health c Impacts of COVID 19

SPENDING ON RESPONDING TO NEGATIVE ECONOMIC IMPACT

While the pandemic impacted millions of American households and businesses it caused disporportionate impacts or more severe impacts to certain communities and populations. These severe and disporportionate households, communities, small businesses and nonprofits are presumed eligible for services that respond to the impact they experience.

Project Title	Catholic Charities Warming Center Year Round Expansion		
Department	**Police Department**	Contact Name:	**Ben Bliven**
Priority 1-6 (low-high)	**5 - Urgent**		

6=Emergency, 5=Urgent, 4=High Priority, 3 Medium Priority, 2 Low Priority, 1 No Priority

Program Administration (Check all that apply)

	Internal Administration	X	Subrecipient (Identify) - Catholic Charities

Impacted Households Small Business, Nonprofit and Impacted Industries (Check all that Apply)

X	Assistance to Low or Moderate income households		Assistance to Small Business (describe)
X	Assistance in a Qualified Census Tract		Aid to Impacted Industries (Describe)
X	Assistance to Nonprofits (Describe)		

PROGRAM DESCRIPTION
attach additional information if needed

Community leaders have been in discussions regarding the ongoing crisis of homelessness in the Wausau community. One of the items regularly discussed is the gap in housing / shelter that exists in the Wausau community for homeless individuals from May 1 - October 31 annually when the Catholic Charities Warming Center is closed for business. Both Eau Claire and Lacrosse have year round warming centers for homeless individuals. City leaders have approached Catholic Charities to gauge their interest and ability to open the Warming Center on a year-round basis. Leadership of Catholic Charities has indicated their willingness and interest in opening that shelter on a year-round basis, however they have a revenue shortfall of $270,000 annually to run a year-round shelter. This ARPA request would cover the gap in funding for 2023 and 2024 for Catholic Charities to operate a 12 month overnight Warming Center.

PROGRAM ADMINISTRATION
Describe how the proposed program will be administered, the recipient eligibility requirements and the outreach plan

I have attached to this document a memo from the Catholic Charities Diocese of Lacrosse that outlines the program and budget.

OTHER AVAILABLE FUNDING SOURCES FOR THE PROGRAM (check all that apply)

Catholic Charities Diocese of La Crosse

<u>Proposal to increase the operation of the Wausau Warming Center from 6 months to 12 months (365 days x year)</u>

The mission of the Wausau Warming Center is to provide a safe, clean place for single men and women, regardless of their ambitions or hopes, to sleep overnight, shower, clean their clothing, and eat while ensuring guests' personal dignity, respect, and safety.

As per our conversation and at the city's request to expand Catholic Charities services to shelter the homeless population 365 days x year, we are happy to provide a budget and some ideas/recommendations for mid- and long-term solutions for the unsheltered population. We feel very strongly that any short-term plan needs to be tied to a mid and long-term plan that makes the best, most efficient use of available financial resources in assisting the homeless population to overcome the barriers that they face.

Emergency Sheltering Services for Unsheltered Individuals

Budget
Wausau Warming Center

	Actual **Column 1** **6 months** Yr. 2021 – 2022 Nov.1 – April 31	Estimated **Column 2** **12 months** Yr. 2022 – 2023 Nov 1 – Oct 31	Estimated **Column3** **12 months** Yr. 2023 - 2024 Nov 1 – Oct 31
Revenues			
Donations, Grants, etc.	$ 265,867	$ 501,734	$ 538,320
Total Revenue	**$ 265,867**	**$ 501,734**	**$ 538,320**
Expenses			
Salaries	$140,624	$ 301,248	$ 331,372
Benefits (Health, etc.)	$ 35,156	$ 80,312	$ 88,343
Total Personnel	**$175,780**	**$ 381,560**	**$419,715**
Auditing fees, etc.	$ 23,650	$ 25,650	$ 28,215
Rent, etc.	$ 32,000	$ 32.000	$ 35,200
Total Indirect	**$ 55,650**	**$ 57,650**	**$ 63,415**
Tel., Program material, etc.	$ 20,450	$ 40,350	$ 44,383
Total Direct	**$ 20,450**	**$ 40,350**	**$ 44,383**
Total Expenses	**$ 251,880**	**$ 479,560**	**$ 527,513**

Notes:

- Column 1 shows the actual revenue and expenses incurred by Catholic Charities DLC for the 6-month period of operation of the Wausau Warming Center. Total Expenses were $251,880.
- Column 2 shows the projected revenue and expenses to operate the Warming Center for a 12-month period of Nov 1st – Oct.31st 2022-2023; an increase of $227,680
- Column 3 shows the projected revenue and expenses to operate the Warming Center for the 12-month period of Nov 1st – Oct.31st 2023-2024; an increase of $275,633
- In summary, it would cost Catholic Charities an additional $230,000 to $270,000 per year to operate the Warming Center for 12 months.

Goals:

- Provide the continuation of sheltering for up to a max. of 29 people. This considers a 6' feet spacing between recliners to maintain social distance and reduce risk of infection. During weather emergencies this number can be increase to 40 individuals.
- Ensure all people have access to sustainable case management and resources by long standing agencies with a history of meeting individuals' permanent housing goals.
- Provide ample time for agencies and public bodies to collaborate on a comprehensive, evidenced-based plan to better leverage existing resources and increase housing opportunities.
- Work towards creating a long-term goal for beyond the 24 month sheltering plan.

Existing Emergency Shelter Capacity to Assist:

- Catholic Charities can open the Warming Shelter to 29 individuals on a year-round basis, i.e. operate 365 days per year from 7:00 PM to 8:00 AM

Long-Term Planning

During this time, we will continue community planning efforts to refocus resources and efforts towards permanent housing. It is always the intention of Catholic Charities to leverage existing resources to the greatest extent possible to reduce the number of people in shelter and prevent new people from becoming homeless. Therefore, during and in parallel to, any sheltering operation, efforts will continue to move people into permanent housing by utilizing HUD, TBRA, rental assistance, and various other programs to accomplish this goal.

- Our community has significant funding for Tenant-Based Rental Assistance (TBRA) vouchers, housing vouchers that may be used to move people into housing from shelter or from living outdoors. However, the limitation is that there are not enough case managers making referrals to the program, which is a program requirement.
- Because of the above, CCDLC is prioritizing comprehensive case management in our services - help people move forward, end generational poverty. Require our clients to be part of their own solution.
- Explore programs that provide mental health assistance cost-effectively.
- Provide staff and volunteers with the resources and support to help them grow personally and professionally

Finance Committee Packet

August 23, 2022

Agenda Item
Discussion and possible action approving recruitment plan for Transit Director.
Background
Greg Seubert has submitted his retirement notice. The City needs to prepare a recruitment for the position of Transit Director. HR staff generally handle recruitments in house, the Human Resources staff along with the Mayor recommend using an outside recruiting firm to assist with the filling of this vacancy. An outside firm can guide the recruitment and selection process, ensuring a nation-wide search for the best possible candidate.
Fiscal Impact
$22,500 budget modification.
Staff Recommendation
Approve external recruitment for Transit Director.
Staff contact: Anne Keenan (715-261-6632)

Human Resource Committee Packet

August 8, 2022

Agenda Item
Discussion and possible action granting $1000 one time lump non-base building market adjustment for designated employees.
Background
In October of 2021, the Human Resources staff presented several recruitment and retention initiatives. Two levels of recommendations were discussed, including initiatives that could be implemented immediately and those to be considered in the 2022 budget. One item identified for consideration in the 2022 budget is a lump sum increase for non-represented employees who are at or over midpoint. The Human Resources department identified 101 employees who will be at or over midpoint in 2021. Recruitment and retention efforts are currently focusing on non-represented employees, who have not received cost-of-living increases while the City was funding the implementation of the wage study. The Human Resources and Finance departments compared a flat rate lump sum payment against a lump sum equivalent to 1% of an employee's base pay. A lump sum of $1000 is greater than 1% of employee pay for all but 8 of our highest paid employees (mostly department directors). For some employees, $1000 represents a pay increase of nearly 2%. This amount would be prorated for part time employees. At the December 14, 2021, Common Council, the Common Council referred this to go back to Human Resources Committee.
Fiscal Impact
$101,000
Staff Recommendation
Approve one time lump sum non-base market adjustment for non-represented employees at or above midpoint on December 31, 2021, to be implemented in 2022.
Staff contact: Anne Keenan (715-261-6632)

NON-REPRESENTED LUMP SUM NON-BASE BUILDING MARKET ADJUSTMENT

DISCUSSION AND POSSIBLE ACTION APPROVING A ONE-TIME LUMP SUM NON-BASE BUILDING MARKET ADJUSTMENT TO DESIGNATED NON-REPRESENTED EMPLOYEES

THE HR DEPARTMENT WAS TASKED WITH ADDRESSING RECRUITMENT AND RETENTION CONCERNS ARISING FROM CURRENT LABOR MARKET CONDITIONS

- One large recruitment and retention concern identified is the amount of time it takes a non-represented employee to reach midpoint of the salary scale
  - A non-represented employee who starts at the minimum starting salary reaches midpoint after 8-9 years, and reaches maximum pay after 17-21 years
  - Under the 2022 budget, time to midpoint for non-represented employees was addressed. However, this created a retention concern for employees above midpoint, who were unaffected by this adjustment.
  - This employee group (non-represented above midpoint) also experienced delayed implementation of the 2019 wage study; they are receiving full implementation of the 2019 wage study in the 2022 budget.

- The lump sum being considered today was not intended as a pandemic hardship or hazard pay.
- Those items would be a separate initiative, which staff can investigate for future consideration but are not agenized for discussion today.
- The lump sum adjustment is also identified for one market group only, non-represented employees, and is a retention effort for employees who are experiencing market pressures but aren't impacted by the step system adjustment.

- Represented employees align with their markets (i.e. Police officer to Police Officer) during contract negotiations which are anticipated to be held next year.
  - Police and Fire contracts are valid through 2022, and the Transit contract expires June 30, 2022.
  - HR and Metro management are in discussions with the Transit union to adjust they pay schedule to address significant recruitment issues; this was done previously under the last contract.
  - Other recruitment and retention efforts such as the increase in vacation time also do not apply to represented employees and are subject to contract negotiation.

THE CITY HAS HISTORICALLY APPROACHED REPRESENTED AND NON-REPRESENTED MARKETS SEPARATELY

COST OF LIVING INCREASES

Cost of Living Increases		
2022		Notes
Police Union	3%	midyear split
Fire Union	2.5%	midyear split
Transit Union	2%	
Non-Represented	2%	
2021		Notes
Police Union	3%	midyear split
Fire Union	2%	3% LT
Transit Union	2%	
Non-Represented	0%	
2020		Notes
Police Union	2.5%	midyear split
Fire Union	2.5%	
Transit Union	3%	5.6% Operator I
Non-Represented	0	
2019		Notes
Police Union	2.5%	midyear split
Fire Union	2.5%	midyear split
Transit Union	2%	midyear split
Non-Represented	0	

STEP INCREASES OVER 3 YEARS

Total Step Increases (3 year period)	
Police Officer	18.7%
Firefighter	12.6%
Bus Operator	22.50%
Non-Represented	9%

THE CITY HAS HISTORICALLY APPROACHED REPRESENTED AND NON-REPRESENTED MARKETS SEPARATELY

- From 2019-2022, a new hire who started at minimum received the following total base pay increase:
  - Police Officer: 29.7%
  - Firefighter: 22.1%
  - Bus Operator: 31.5%
  - Non-Represented: 11%
- If the City wishes to consider cross-market alignment, the benefits will need to flow both ways with non-represented employees receiving commensurate benefits to represented employees.

THE PAY STRUCTURES FOR REPRESENTED AND NON-REPRESENTED EMPLOYEES IS ALSO DISTINCT

- Each pay group reaches maximum pay after different lengths of time:
  - Non-represented: 17-21 years
  - Police Officer: 6 years (less with higher education)
  - Firefighter: 10 years
  - Bus Operator: 6 years
- During last contract negotiations, all three unions negotiated a reduction in either the number of steps or the time it takes to move through steps.

THE PROPOSAL BEFORE YOU TODAY

- This is a retention bonus extended to non-represented employees whose pay structure length reflects negatively in current market, but aren't receiving a base-building adjustment to this structure in 2022 (i.e. non-represented employees who are over midpoint)
- $1,000 represents approximately 1-2% of an employee's annual salary, with lower-paid employees receiving a larger % impact

THE PROPOSAL BEFORE YOU TODAY

- Why an adjustment?
  - Non-base building reduces ongoing costs
  - Eligible for non-reoccurring funding sources
- FLSA Discretionary adjustments
  - Discretionary adjustments are not eligible for inclusion in overtime calculations
  - To remain compliant with FLSA Discretionary Adjustments regulations, this should be issued as soon as practicable after approval and cannot be contingent upon items like attendance, production or other goals.

THE PROPOSAL BEFORE YOU TODAY

Questions?

Human Resource Committee Packet

August 8, 2022

Agenda Item
Discussion and possible action approving 2023 of a cost of living adjustment for non-represented employees.
Background
According to the Consumer Price Index for the Midwest Region's June report, the CPI-U rose to 9.1% which was an additional .9% from last month. The City granted a 2% cost of living increase in the 2022 budget for non-represented employees. The Transit union negotiated a 2% increase for 2022 and with ratification a successor agreement of an additional 2% for the second half of 2022, and a 3% split for 2023. The Police union negotiated a 3% increase for 2022, split midyear and the Fire union negotiated a 2.5% increase for 2022, split mid-year. With contracts expiring at the end of this year there are expected to be wage increases. The Human Resources Department has initiated the RFP process for a market study to align our non-represented pay structures to the existing labor market. However, that study is expected to take a minimum of 6-9 months to complete and implement. Per handbook section 5.01, Human Resources will coordinate and recommend benefits design changes annually to the Common Council through the Human Resources Committee.
Fiscal Impact
See below
Staff Recommendation
Approve a cost of living adjustment pay scales for non-represented employees of 3%
Staff contact: Anne Keenan (715-261-6632)

General Fund	285,203.31
Community Development	33,580.67
Public Access	645.72
Water	47,155.62
Sewer	26,923.23
Transit	16,812.99
Motor Pool	17,857.04
Parking	5,728.03
Animal Control	1,885.64
Other Grants Voca	2,888.82
Total	438,681.08

Step Increases after 6 years	
Police Officer	25.70%
Firefighter	22.10%
Bus Operator	42.60%
Non-Represented	18%

Total Step Increases (3 year period)	
Police Officer	18.7%
Firefighter	12.6%
Bus Operator	22.50%
Non-Represented	9%

Cost of Living Increases		
2022		Notes
Police Union	3%	midyear split
Fire Union	2.5%	midyear split
Transit Union	4%	midyear split -tenative
Non-Represented	4%	midyear split
2021		Notes
Police Union	3%	midyear split
Fire Union	2%	3% LT
Transit Union	2%	
Non-Represented	0%	
2020		Notes
Police Union	2.5%	midyear split
Fire Union	2.5%	
Transit Union	3%	5.6% Operator I
Non-Represented	0	
2019		Notes
Police Union	2.5%	midyear split
Fire Union	2.5%	midyear split
Transit Union	2%	midyear split
Non-Represented	0	

Total COLAs 2019-2022	
Police Union	11%
Fire Union	9.5%
Transit Union	9%
Non-Represented	2%

Total Increase (3 year period)	
Police	29.7%
Fire	22.1%
Transit	31.5%
Non-Rep	11%

MaryAnne Groat

From: Solomon King
Sent: Tuesday, August 9, 2022 11:14 AM
To: MaryAnne Groat
Cc: Dustin Kraege; Eric Lindman
Subject: Skid steer rental

Hi Maryanne,

Can you please include the rental of 2 skid-steers for upcoming winter operations in the August 23rd finance committee?

Traditionally in the past, the rental was a minimal amount so we did not go to RFP, but the price has increased to around 15,000 per unit. We did not learn that until we reached out to vendors. Out of the 5 vendors asked, 2 vendors did not respond and 2 vendors supplied communication they could not supply machines. We would like to sole-source from the one vendor. Because the sole-source total is over 25,000 the policy states it must be approved by finance committee. The amount would come from the DPW winter maintenance budget as the skid-steer rentals in previous years have also.

Let me know if you need anything else from me or Dustin. We will of course be available at the meeting for discussion.

Solomon King
Fleet Manager

City of Wausau
400 Myron Street, Wausau, WI 54401
Phone: 715-261-6961
Fax: 715-261-0337
Email: Solomon.King@ci.wausau.wi.us

TO: FINANCE COMMITTEE
FROM: Maryanne Groat
DATE: July 21, 2022
RE: 2022 Fuel Budget

The 2022 Motor Pool fuel budget is nearly depleted due to the steep increase in fuel prices. All costs associated with fleet operations are accumulated in the motor pool fund. The City established hourly/per mile rates for all equipment. Department budgets are charged monthly based upon the fleet rate and utilization. The rates have not been adjusted to reflect increased fuel costs.

Activity through July 2022 shows the budgets are nearly exhausted.

Account		2022 Budget	Actuals for Current Per.	Actuals Cur. Year-to-Date	Actual Prior Year-to-Date	% to Cur Budget	% to Last	Remaining Balance
170 150093510	GASOLINE	220,000.00	235,383.40	235,383.40	112,971.30	107		-15,383.40
170 150093511	DIESEL FUEL	275,000.00	222,885.81	222,885.81	77,958.97	81.1		52,114.19
170 150093512	MOTOR OIL GREASE A	23,000.00	18,802.08	18,802.08	15,266.20	81.8		4,197.92
170 150093515	DIESEL EXHAUST FLU	2,500.00	2,882.10	2,882.10	1,090.77	115.3		-382.1

There are no major savings in other areas of the Motor Pool budget to offset this cost. While fuel prices are coming down, there are mixed expectations regarding future price trends.

August to December 2021 fuel and diesel expense was $300,000. Using an inflation factor of 45% the additional costs for 2022 could be $425-435,000.

Several options could be considered:

- Implement a 2022 rate adjustment to recover additional fees from department budgets.
  - This may be problematic because departments budgets were based upon established rates.
  - It would show an accurate cost of the activity.
- Authorize a transfer from the General Fund to finance expected shortage.
- Utilize ARPA funds: Revenue Replacement Government Services to offset this cost. The staff have notified departments to include increased rates in their 2023 budgets.

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

RESOLUTION OF THE FINANCE COMMITTEE

Approving Modification of the 2022 Budget for Fencing Project and Real Estate Services

Committee Action:
Fiscal Impact: $43,300

File Number:	21-1109G	**Date Introduced:**	September 13, 2022

FISCAL IMPACT SUMMARY			
COSTS	*Budget Neutral*	Yes☐No☒	
	Included in Budget:	Yes☐No☒	*Budget Source: Capital Projects Funds*
	One-time Costs:	Yes☒No☐	*Amount: $43,300*
	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: $43,300*
	TID Source: Increment Revenue ☒ *Debt* ☐ *Funds on Hand* ☐ *Interfund Loan* ☐		

RESOLUTION

WHEREAS, the City of Wausau is committed to maintain infrastructure and other capital assets in a timely fashion; and

WHEREAS, the engineering staff has two projects underway experiencing shortfalls including Scott Street Bridge Fencing project and Stewart Avenue 72nd to 28th Avenue real estate services; and

WHEREAS, the 2022 capital fund includes $40,000 for the fencing project and the costs are $58,034 with funding to come from unspent Capital Project Funds; and

WHEREAS, the 2022 capital fund includes $51,200 for the balance of real estate services and the costs are $76,500 with funding to come from Tax Increment District Ten; and

WHEREAS, your Finance Committee has reviewed and recommends a budget modification to move the finance these projects as shown below with funds on hand:

Increase	150-236598290	Other Capital Improvements	$18,034
Increase	148-351098230	Street Improvements	$25,300

NOW THEREFORE BE IT RESOLVED, by the Common Council of the City of Wausau that the proper City Officials be and are hereby authorized and directed to modify the 2022 budget as noted above.

Approved:

____
Katie Rosenberg, Mayor

2022 Mid- Year Litigation Report – City of Wausau

One of the duties of the City Attorney is to conduct all the law business in which the city is interested. § *62.09(12), Wis. Stats.* The Common Council may employ and compensate special counsel to take charge of any matter in which the city is interested. The Council may also by resolution or ordinance authorize the city attorney to defend actions brought against any officer or employee of the city, or any board or commission thereof, growing out of acts done in the course of employment, or out of any alleged breach of duty.

With the addition of newly elected officials in April of 2016, I began providing a detailed report of the procedural status of that litigation in which the City was involved, both mid-year and pending at the end of the year, as well as the expenses (costs and fees) associated therewith. I am continuing that practice, and while interrupted by the demands of COVID, am providing to you, the 2022 **Mid-Year Litigation Report**. **Cases noted "closed" as of the last report are omitted from this report**. Those cases closed after **12/31/20** are noted. The following list contains those **9** cases which are open as of **8/16/2022**, along with the case numbers and venue. More detail is provided in the Exhibit A narrative attached to this Report. Those appearing in "red" were not included in the last report ("new cases").

Additionally, the City's Procurement Policy states that 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.*

1. The Badger Project v. Wausau Police Department 22CV341 FILED 6/16/22
2. **Bhagavati, LLC v. City of Wausau 19CV386 FILED 6/10/19****

   CLOSED 9/23/21

3. **Booker, Joseph v. Wausau Community Development Authority, HUD File No. 05-19-6337-8; Title VI Case No. 05-19-6337-6 FILED 8/23/19**
   DETERMINATION OF NO REASONABLE CAUSE 7/17/20
   CLOSED 7/17/20

4. **J.L.B. v. City of Wausau 20CV600 FILED 11/5/20**

   CLOSED 2/25/22

5. **Dakota Intertek Corp. v. City of Wausau 2019AP591 APPEAL REINSTATED 5/1/19**

   DECISION 9/29/20, affirming the sanctions award against the plaintiff
   JUDGMENT SATISFIED 6/11/21

6. **Fish, Lori J. et al v. The City of Wausau 22CV284 FILED 5/18/22**

7. Froom, Alyssa v. Wausau Police and Fire Commission, Chief Bliven, Chief Olson, Atty. Sam Hall, City Attorney Anne Jacobson 22CV414 FILED 7/25/22

8. Gut, Roger v. City of Wausau, Robert Pfaff, Benjamin Thumann, Brady Olson and John Shear

Federal Western District Court, Case No.: 3:20-cv-1111 FILED 12/16/20

CLOSED 3/22/22

JUDGMENT SATISFIED 8/15/22

9. Howe, David v. Timothy Howe 21CV146 FILED 3/17/21

CLOSED 10/5/21

10. Howe, Frances v. City of Wausau 20CV435 FILED 8/21/20

CLOSED 4/20/21

11. City of Wausau v. Sylvia Kopytkiewicz 21CV707 FILED 12/21/21

CLOSED 6/1/22

12. Kurth, James v. City of Wausau 20SC513 FILED 2/20/20

13. Leist, Julie v. Wausau Police and Fire Commission, Chief Bliven, Chief Olson, Atty. Sam Hall, City Attorney Anne Jacobson 22CV415 FILED 7/25/22

14. Leist, Julie v. Kaitlyn Bernarde and Wausau Police and Fire Commission

22CV449 FILED 8/8/22

15. Nawrocki, Tim v. WebenHeuvel Investments, LLC, et al (City of Wausau)

19CV729 FILED 11/14/19

16. Nawrocki, Timothy A., d/b/a Roc's Place v. City of Wausau

21CV317 FILED 6/8/21

CLOSED 5/13/22

17. City of Wausau v. Sandra Ninnemann 22CV375 FILED 7/11/22

18. North Shore Healthcare, LLC v. City of Wausau 20CV570 FILED 10/23/20*

CLOSED 2/17/22

19. Ranallo, John et al v. City of Wausau 19CV769 FILED 11/26/19

DISMISSED by Plaintiff 1/21/21

20. Regal Beloit Corporation v. Wisconsin Department of Revenue-State Board of Assessors,

Appeal No. 79-149-PPO-18 FILED 3/29/19*

CLOSED 1/28/22

21. RSS WFRB2011C4-WI WCPC LLC v. City of Wausau 19CV481 FILED 7/22/19

CLOSED 7/6/20

22. Sangster, Derrick A. v. Hines (Off. Thomas – WPD)

Federal Eastern District Court, Case No. 2:15-cv-00727-LA FILED 7/5/22

23. In Re: Minor Settlement of CS (Shiloh Martino) 22CV222 FILED 4/19/22

CLOSED 4/25/22

24. Secors, Inc. v. City of Wausau 18CV813 FILED 12/18/18**

CLOSED 6/7/22

25. Stankowski, Kenneth v. City of Wausau 19CV162 FILED 3/13/19**

CLOSED 8/2/22

26. Svoke, Jack v. Officers Snow Thao and Zinkowich

Federal Western District Court, Case No.: 20-cv-620jdp FILED 1/28/21

CLOSED 2/1/22

27. Waldvogel, Perry v. City of Wausau 22SC478 FILED 3/30/22

CLOSED 6/17/22

28. City of Wausau and Wausau Water Works v. Wisconsin Department of Natural Resources,

19CV32 FILED 1/11/19

CLOSED 8/15/22

29. Abby Bank v. Wausau World Market, LLC et al 21CV389 FILED 7/14/21

Of Six suits tax assessment appeals*, the final two are closed. Three suits are condemnation challenges (associated with Thomas St. and Townline Road), all of which are now closed. None of these suits are covered by our insurance policies, as tax assessment appeals and condemnation matters are excluded, and therefore, the City is paying the first dollar, without a self-insured retention.**

2022 MID-YEAR PENDING LITIGATION (8/19/22)

1.	The Badger Project v. Wausau Police Department*	22CV341	Filed 6/6/22
2.	Fish, Lori J. et al v. The City of Wausau	22CV284	Filed 5/18/22
3.	Froom, Alyssa v. WPFC, Bliven, Olson, Hall, Jacobson	22CV414	Filed 7/25/22
4.	Kurth, James v. City of Wausau	20SC513	Filed 2/20/20
5.	Leist, Julie v. WPFC, Bliven, Olson, Hall, Jacobson	22CV415	Filed 7/25/22
6.	Leist, Julie v. Kaitlyn Bernarde and WPFC*	22CV449	Filed 8/8/22
7.	Nawrocki, Tim v. WebenHeuvel Investments, LLC, et al	19CV729	Filed 11/14/19
8.	City of Wausau v. Sandra Ninnemann	22CV375	Filed 7/11/22
9.	Sangster, Derrick A. v. Hines et al	2:15-cv-00727-LA	Filed 7/5/22
10.	Abby Bank v. Wausau World Market, LLC et al	21CV389	Filed 7/14/21

*Open Records Challenges

2022 LEGAL FEES PAID BY ATTORNEY'S OFFICE

FIRM	AMOUNT	MATTER	STATUS
MUNCICODE	$ 1,195.00	Annual charge	Open
DAVCZYK	$ 148.00	WFD Volm records and deposition	Open
DAVCZYK	$ 74.25	Nawrocki v Webenheuvel suit	Open
DAVCZYK	$ 129.50	Roc's Place suit	Open
MUNCICODE	$ 722.00	Code updates	Open
QUARLES	$ 615.00	CPC note and mortgage	Open
STAFFORD	$ 5,934.03	Harris ethics complaint	Open
STAFFORD	$ 418.00	North Shore tax suit	Open
STAFFORD	$ 58.50	Regal Beloit	Open
DAVCZYK	$ 462.50	WFD Volm records and deposition	Closed
DAVCZYK	$ 92.50	Nawrocki v Webenheuvel suit	Open
CRIVELLO	$ 6,627.50	Froom PFC complaint	Open
DAVCZYK	$ 37.78	Martino	Open
MUNICODE	$ 304.00	Code updates	Open
ELLISON	$ 2,262.00	Ryan legal costs for Harris ethics complaint	Open
KLINNER	$ 377.50	Acuity v WPS WFD subpoenas	Open
QUARLES	$5,294.00	DWTF notice of defect	Open
QUARLES	$562.50	Savo UCC filing extension	Closed
QUARLES	$162.00	1401 Elm St. DA	Open
DAVCZYK	$481.00	Roc's Place suit	Open
STAFFORD	$486.00	Regal Beloit	Open
STAFFORD	$484.00	North Shore tax suit	Open
STAFFORD	$6,084.03	Harris ethics complaint	Open
CRIVELLO	$2,287.50	Froom PFC complaint	Open
DAVCZYK	$11,757.40	WFD personnel investigation	Open
STAFFORD	$829.00	General property tax matters	Open
WELD RILEY	$150.00	Kopytkiewicz foreclosure	Open
CRIVELLO	$2,035.00	Froom PFC complaint	Open
CRIVELLO	$6,187.50	General HR advice	Open
DAVCZYK	$314.50	Roc's Place suit	Open
DAVCZYK	$6,210.06	WFD personnel investigation	Open
QUARLES	$7,987.50	DWTF notice of defect	Open
QUARLES	$562.00	PFAS liability of pitchers	Open
QUARLES	$1,066.00	CPC note and mortgage	Open
QUARLES	$46.00	1300 Cleveland environmental	Open

STAFFORD	$6,644.82	Harris ethics complaint	Open
STAFFORD	$280.00	General property tax matters	Open
WELD RILEY	$898.11	Kopytkiewicz foreclosure	Open
CIVICPLUS	$418.00	Code updates	Open
CIVICPLUS	$808.00	Code updates	Open
CRIVELLO	$1,650.00	General HR advice	Open
DAVCZYK	$74.00	WFD personnel investigation	Open
DAVCZYK	$3,054.50	Tomczyk v WP&R depo of mayor	Open
DAVCZYK	$889.25	Roc's Place suit	Open
KLINNER	$1,359.95	Acuity v WPS WFD subpoenas	Open
QUARLES	$5,872.50	DWTF notice of defect	Open
QUARLES	$202.50	1401 Elm St. DA	Open
Nroth	$897.00	Regal Beloit	Open
MUELLER	$2,550.37	PFAS media support	Open
QUARLES	$405.00	Mountain Lanes DA	Closed
QUARLES	$3,825.00	DWTF notice of defect	Open
QUARLES	$324.00	T Wall Business Campus Option	Closed
WELD RILEY	$90.00	Ninnemann foreclosure	Open
STAFFORD	$846.00	Harris ethics complaint	Open
STAFFORD	$500.00	Harris ethics complaint	Open
CRIVELLO	$4,422.78	Froom PFC complaint	Closed
CRIVELLO	$1,072.50	WFD personnel investigation	Closed
DAVCZYK	$37.00	Roc's Place suit	Closed
DAVCZYK	$370.00	WWTP Flooding	Open
DAVCZYK	$505.40	Tomczyk v WP&R depo of mayor	Open
MUELLER	$8,425.85	PFAS media support	Open
DAVCZYK	$518.25	WWTP Flooding	Open
QUARLES	$3,915.00	DWTF notice of defect	Open
QUARLES	$1,417.50	DWTF notice of defect	Open
QUARLES	$526.60	1401 Elm St. DA	Open
WELD RILEY	$323.35	Ninnemann foreclosure	Open
TOTAL	$125,567.28		

2022 LEGAL FEES PAID BY ATTORNEY'S OFFICE BREAKDOWN

SUBJECT	DETAILS	AMOUNT
Tax litigation	North Shore Health Care, Regal Beloit	$2,343.50
Community Partners	Note and mortgage	$1,681.00
Ranallo suit		
Kurth s&c		
Nawrocki suit		$166.75
Erdman claim		
Nawrocki Roc's Place		$1,851.25
CVB		
Miscellaneous matters	general tax matters, WFD depo, Savo UCC, Tomczyk	$5,841.90
American Rescue Plan		
Landmark Wausau	development agreement, closing docs.	
1300 Cleveland Ave.		$46.00
CivicPlus (Municdoe)	Annual charge, updates, supplements	$3,447.00
Ninneman foreclosure		$413.45
Kopytkiewicz foreclosure		$1,048.11
Harris ethics complaint		$22,270.88
Froom PFC complaint		$15,372.78
Martino		$37.78
Acuity v WPS	WFD subpoenas	$1,737.45
DWTF defect		$28,311.50
WWTP flooding		$888.25
1401 Elm St. DA		$1,296.00
WFD personnel investigation		$19,113.96
General HR advice		$7,837.50
PFAS pitchers		$562.00
Mueller Communications	PFAS	$10,976.22
T Wall bus. campus option		$324.00
TOTAL		**$125,567.28**

TO: FINANCE COMMITTEE
FROM: MARYANNE GROAT
DATE: August 22, 2022
RE: 2022 Debt Issuance and Calendar

The 2022 budget contemplated issuing general obligation debt of $4,883,260 for the projects outlined below:

CITY OF WAUSAU
2022 CAPITAL PROGRAM BY FUNDING SOURCE

PROJECT DESCRIPTION	DEPT	GO CIP Notes/Bonds
WIS DOT Projects	DPW	$ 550,000
Street Improvements	DPW	1,271,300
Asphalt Overlay	DPW	275,000
Sidewalk Projects	DPW	150,000
Storm Sewer	DPW	373,500
Street Lighting	DPW	25,000
Other Capital Improvements	DPW	470,000
Fleet Facility	DPW	1,150,000
Parking Improvements	DPW	280,000
Financial HR ERP Software Replacement	CCITC	$ 338,460
TOTAL CAPITAL COSTS		$ 4,883,260

At this point the fleet facility location has not been identified by the Common Council. I would recommend delaying the issue of debt until a firm plan is place. With this delay, the funding required would be $3,733,260. We will also be able to reduce this borrowing due to funds available from 2021.

The financial advisor is recommending using the parameters method of selling debt which was also used in 2021. Here is some basic information regarding the parameter method:

1. How does the parameters method work?
   a. The council would establish parameters or terms that they expect for the issue: 10 year, level payments, interest rate.
   b. The sale occurs just like it would on any sale day. Bids are taken, evaluated and the lowest True Interest Cost bidder is awarded.
   c. Underwriters bidding on the City's Bonds need to bid within the parameters that Ehlers and the City set ahead of time to be considered for the bid.

   d. The biggest difference is instead of the City Council approving the resolution to award the bid on sales date, the resolution authorizes typically two individuals to sign off on the lowest bid, as long as all the established parameters are met. Usually the signers are Mayors, Administrators or Finance Directors.
   e. A sale day report is still prepared and distributed to the City and for review after sale day and if desired, Ehlers can review it with you at the next City Council meeting.

2. Why would the City use this type of a process?
   a. It gives the City flexibility to sell on a non-City Council day. Some reasons that this is helpful is as follows:
      i. At times of the year, Mondays and Tuesdays can be busy selling days. If the sale were to be moved to another day it could lead to greater interest in the issue.
   b. If an event occurs that causes unexpected shifts in the market, this type of sale allows the City to be flexible as to when to sell.

Proposed Debt Issuance Calendar

- September 13, 2022 Finance Committee recommends debt issuance plan and authorizes staff to conduct sale using the parameters method and establishes the parameters.
- September 27, 2022 Council adopts resolution approving parameter resolution.
- October 25th – The competitive sale will occur in the morning. The sale is managed by our Financial Advisors. The advisors evaluate the bids, determine the low bid and recommend the sale.
- November 16th is the expected bond closing date.

Tax Levy Impact:

The debt service levy has hovered around $4,100,000 since 2002. This new issue will not increase the annual levy burden.

Impact to General Obligation Outstanding Debt

Outstanding debt will *decrease* by yearend. The City will retire $10,465,000 and issue $3,700,000. Due to rapid payoff the outstanding debt will continue to decline. The City will be at about 37.92% of our authorized debt margin down from 46.88% in 2021.

The City may issue revenue debt later in the year for the PFAS system. The city is still in the planning phase for this project.

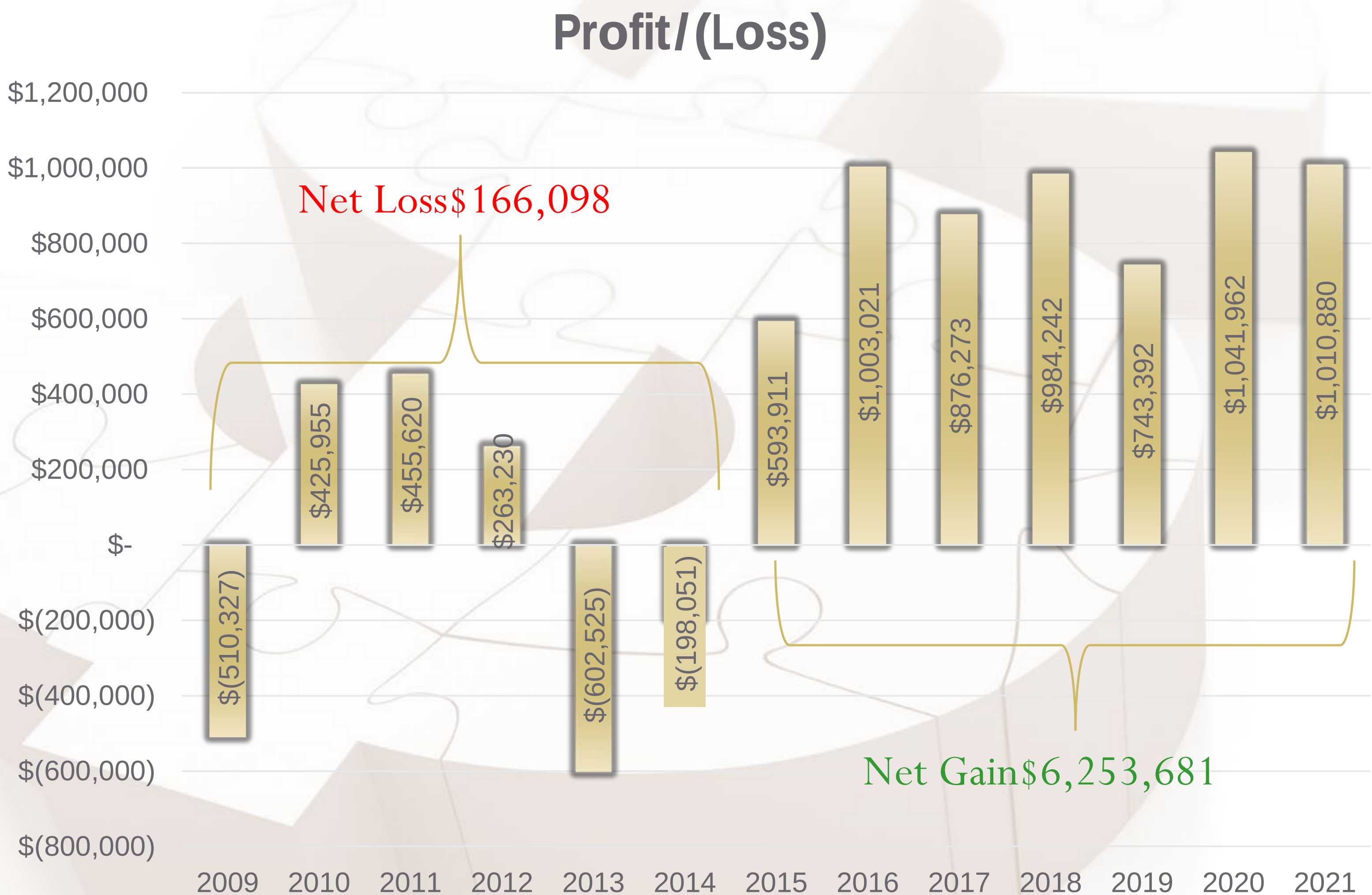
City of Wausau

2021 FINANCIAL RESULTS REPORT

GENERAL FUND ACTIVITIES

- Administration – Council, Mayor, HR, Attorney, Assessor, Customer Service, CCITC
- Public Safety – Police, Fire,
- Refuse and Environmental
- Transportation – Street Maintenance, Inspections, Storm Water, Engineering, Planning and GIS, Street Lighting
- Parks and Recreation

General fund Profit Loss History



General fund Balance History

Total Fund Balance

2009 $ 6,048,941

2016 $11,026,055

2017 $11,903,441

2018 $12,887,683

2019 $13,631,075

2020 $14,673,037

2021 $15,683,920

Nonspendable:

Advances:

TID #3 $658,247

TID #8 $776,883

TID #9 $221,549

TID #12 $1,450,024

Inventory $373,864

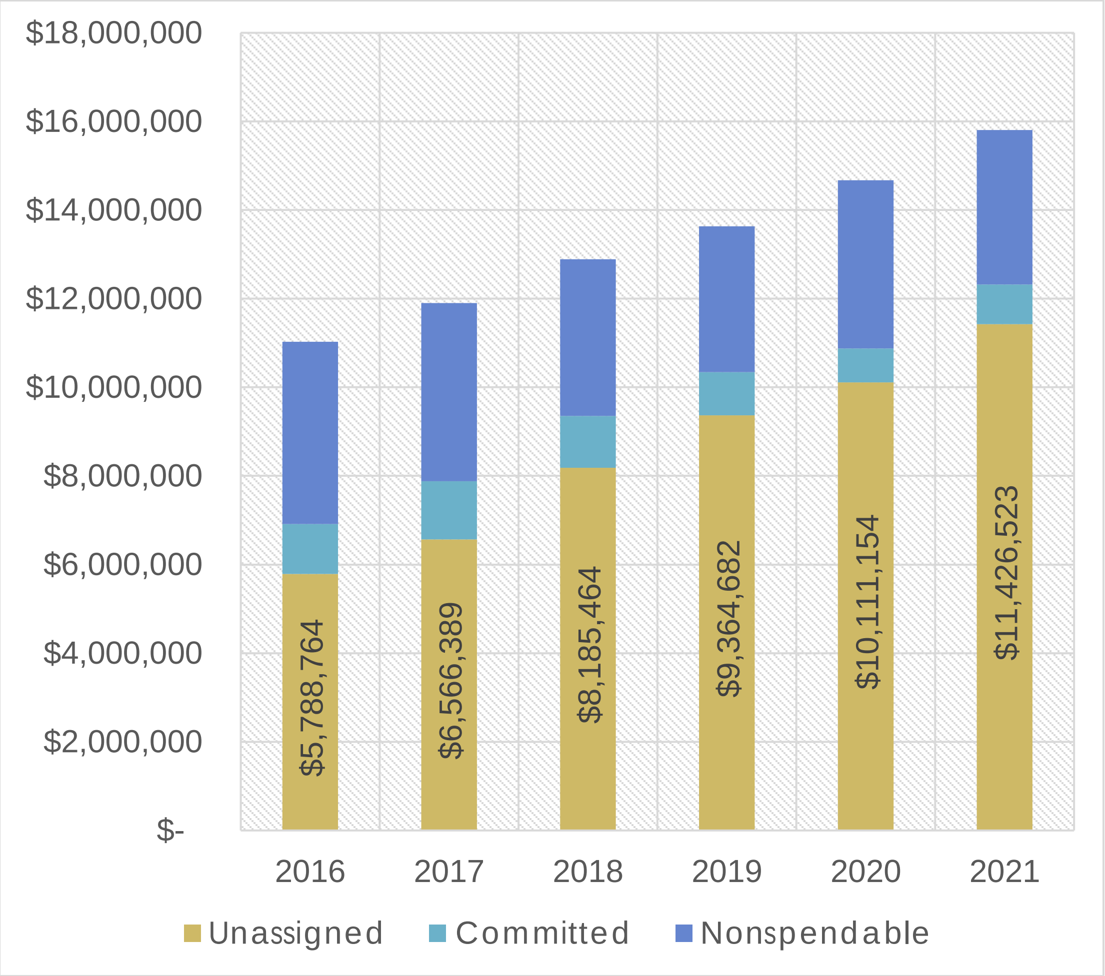
Committed:

Contingency $193,059

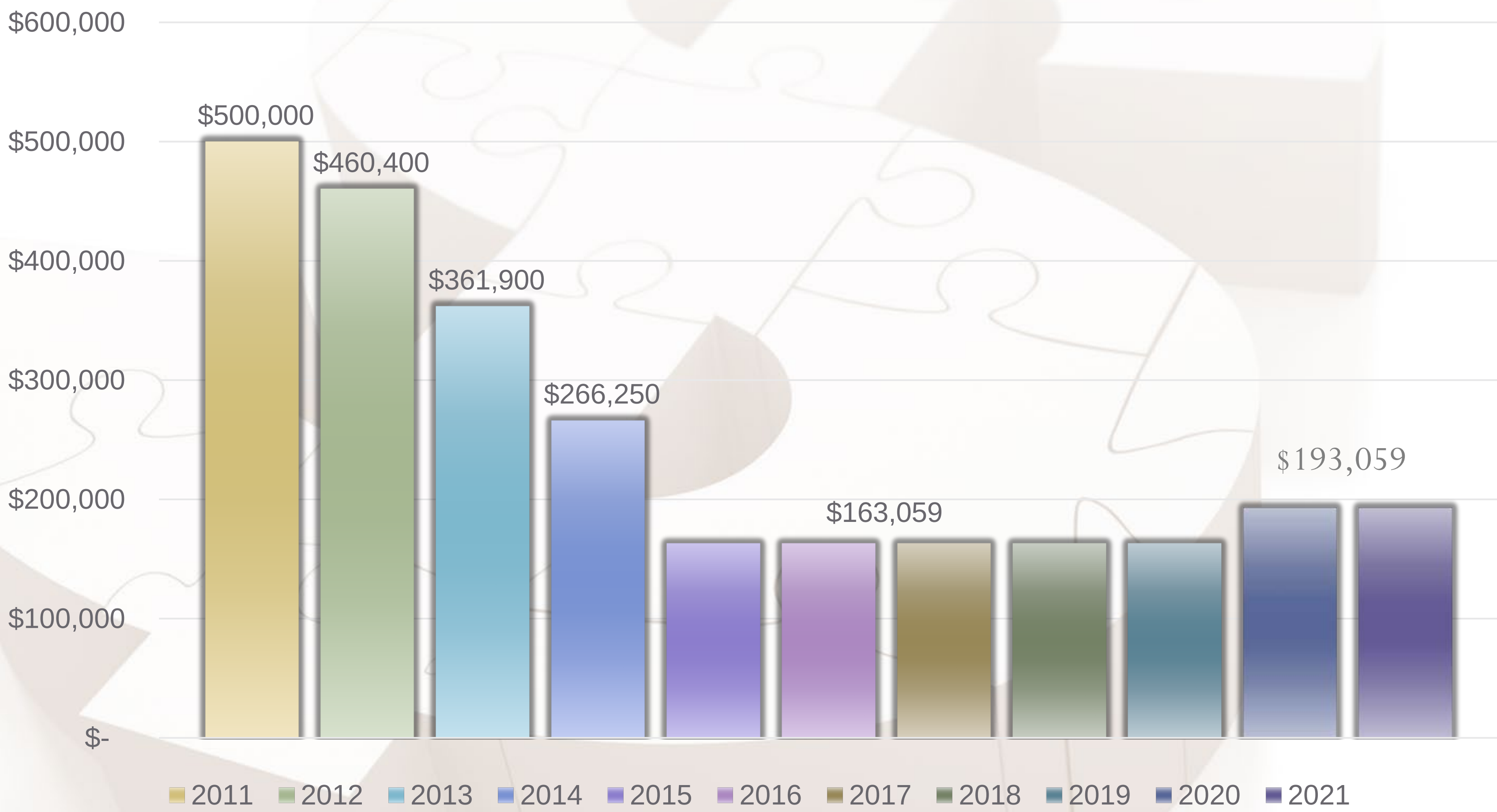
Comm Rehab Fund $500,000

Carryover Funding $203,356

Per Fund Balance Policy unassigned fund balance should be no less than 16.67% of expenditures or $6,327,161



Contingency Balance



Advances to TID Funds History

	2014	2015	2016	2017	2018	2019	2020	2021
TID 3	1,419,107	1,367,897	1,367,897	1,367,897	1,367,897	1,367,897	1,367,897	658,247
TID 5								
TID 6	611,984	260,667						
TID 7	1,776,943	1,993,080	1,999,763	1,705,886	1,478,060	707,236	859,801	-
TID 8								776,882
TID 9	90,985	78,799	83,397	113,217	140,955	158,541	198,982	221,548
TID 10		169,655	267,093	306,871	154,629			
TID 12				219,452		688,764	898,159	1,450,024
TOTAL	3,899,019	3,870,098	3,718,150	3,713,323	3,141,541	2,922,438	3,324,839	3,106,701

2021 GENERAL FUND REVENUES

	2021 Budget	2021 Actual	Variance
Taxes	20,383,688	$20,396,027	$12,339
Intergovernmental Grants	9,158,707	9,296,142	137,435
Licenses and Permits	772,037	895,255	123,218
Fines & Forfeitures	306,030	443,293	137,263
Public Chgs for Services	2,386,936	2,344,503	(42,433)
Intergovtl Charges	863,198	1,033,856	170,658
Miscellaneous Revenue	585,005	415,065	(169,940)
Transfers In	1,861,355	2,191,722	330,367
Total	36,316,956	37,015,863	698,907

General Fund – Significant Items

	2021 Budget	2021 Actual	Variance	2020 Actual
Parymcnt for Muncipal Services	161,404	$222,838	$61,434	$161,404
Cable Franchise Fee	335,000	248,563	(86,437)	292,296
Permits	262,990	493,676	230,686	501,738
Judgements	-	146,618	146,618	-
Snow charges	73,000	34,963	(38,037)	58,909
Interfund Charges	760,000	889,884	129,884	999,699
Interest Income	400,000	(59,252)	(459,252)	736,595
Sale of Fixed Assets	-	191,208	191,208	1,843
Utility Pilot Payment	1,640,000	2,045,367	405,367	1,755,488
Liquor Licenses	72,000	39,053	(32,947)	58,736
Treasurer Fees	68,000	93,886	25,886	80,508
Ambulance Fees	1,814,576	1,783,660	(30,916)	1,752,102
Transfers In	1,861,355	2,191,722	330,367	330,367
Total	7,448,325	8,322,186	873,861	6,729,685

Property Tax Income

	2020	2021	Change
General Fund	$ 18,863,394	$ 20,185,188	$ 1,321,794
Community/ Economic Dev	239,232	264,232	25,000
Recycling Fund	564,007	586,910	22,903
Debt Service	4,123,000	4,123,000	-
Capital Improvements Fund	446,865	493,699	46,834
Central Capital Purchasing	475,000	552,404	77,404
Airport Fund	125,000	145,674	20,674
Parking Fund	105,108	150,000	44,892
Transit Fund	1,114,341	889,892	(224,449)
Animal Control Fund	40,747	45,247	4,500
Total	$ 26,096,694	$ 27,436,246	$ 1,339,552

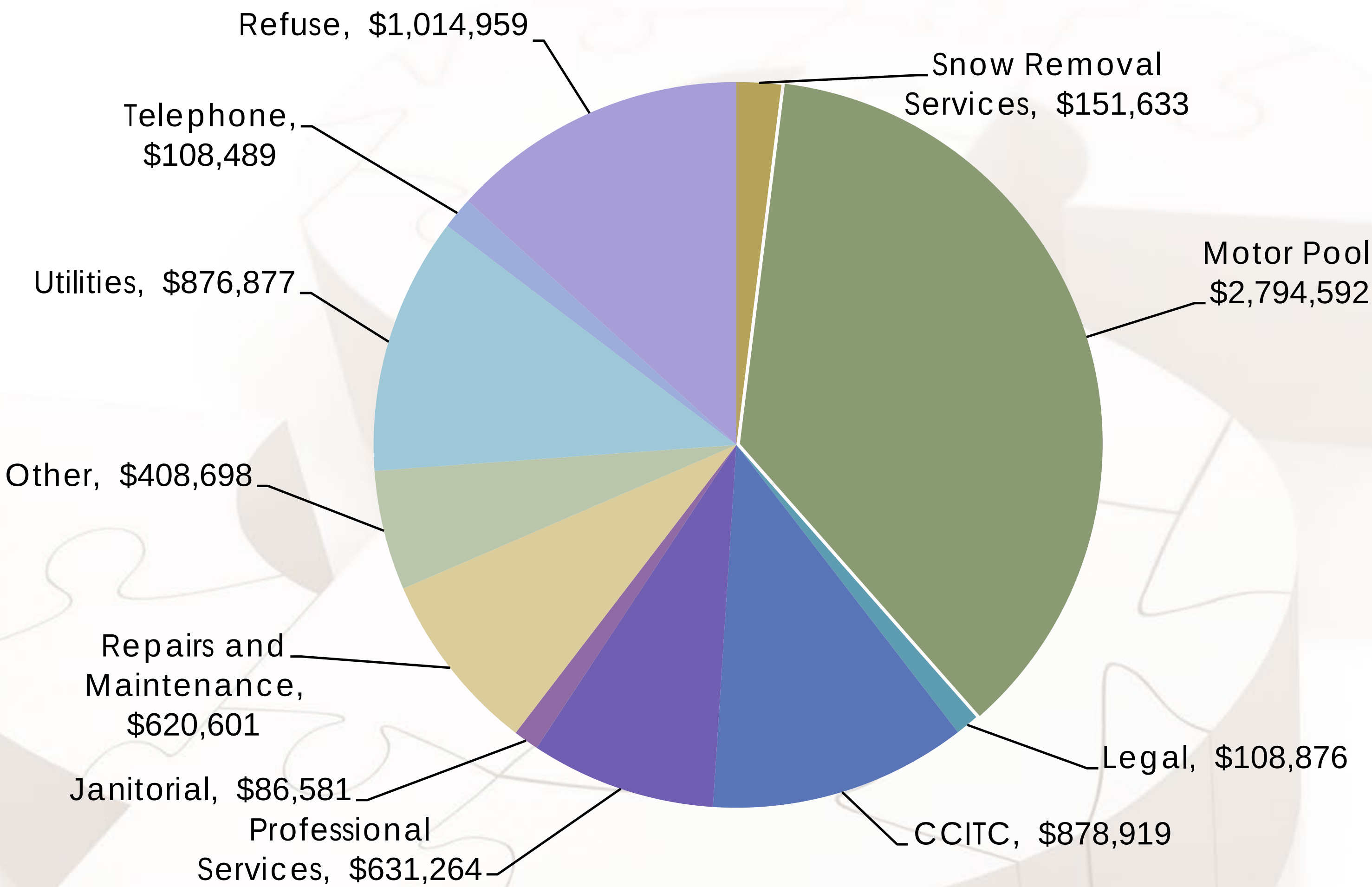
2021 GENERAL FUND EXPENDITURES

	2021 Budget	2021 Actual	Variance
General Government	$4,478,695	$4,267,971	$210,724
Public Safety	19,416,812	19,031,554	385,258
Transportation/Streets	8,481,405	7,538,177	943,228
Sanitation/Health	945,000	946,422	(1,422)
Nat Resource/Parks	3,122,157	3,087,652	34,505
Transfers Out	942,000	1,133,208	(191,208)
Total	37,386,069	36,004,984	1,381,085

General Fund Salaries and Benefits

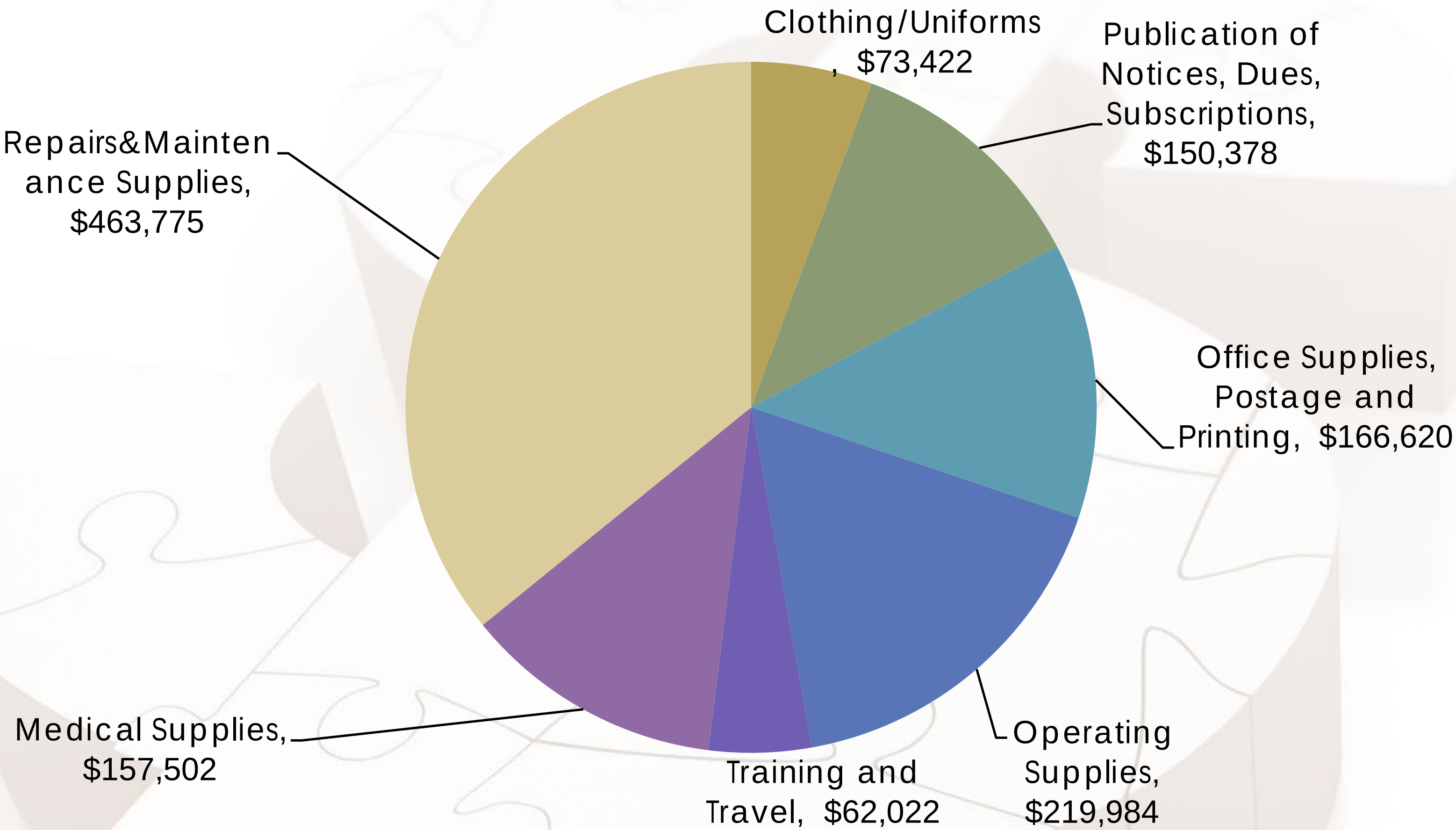
	2021 Budget	2021 Actual	Budget Variance
Salaries and Wages	$18,516,199	$17,805,188	$711,011
FICA	1,058,555	964,557	93,998
Retirement - ER	1,963,562	1,908,282	55,280
Health Insurance	3,800,620	3,575,913	224,707
Dental Insurance	127,365	118,091	9,274
Workers Compensation	293,030	308,792	-15,762
Life Insurance	4,804	3,777	1,027
Unemployment/Other	1,577	4,338	(2,761)
TOTALS	$25,765,712	$24,688,938	$1,076,774

General Fund Contractual Services



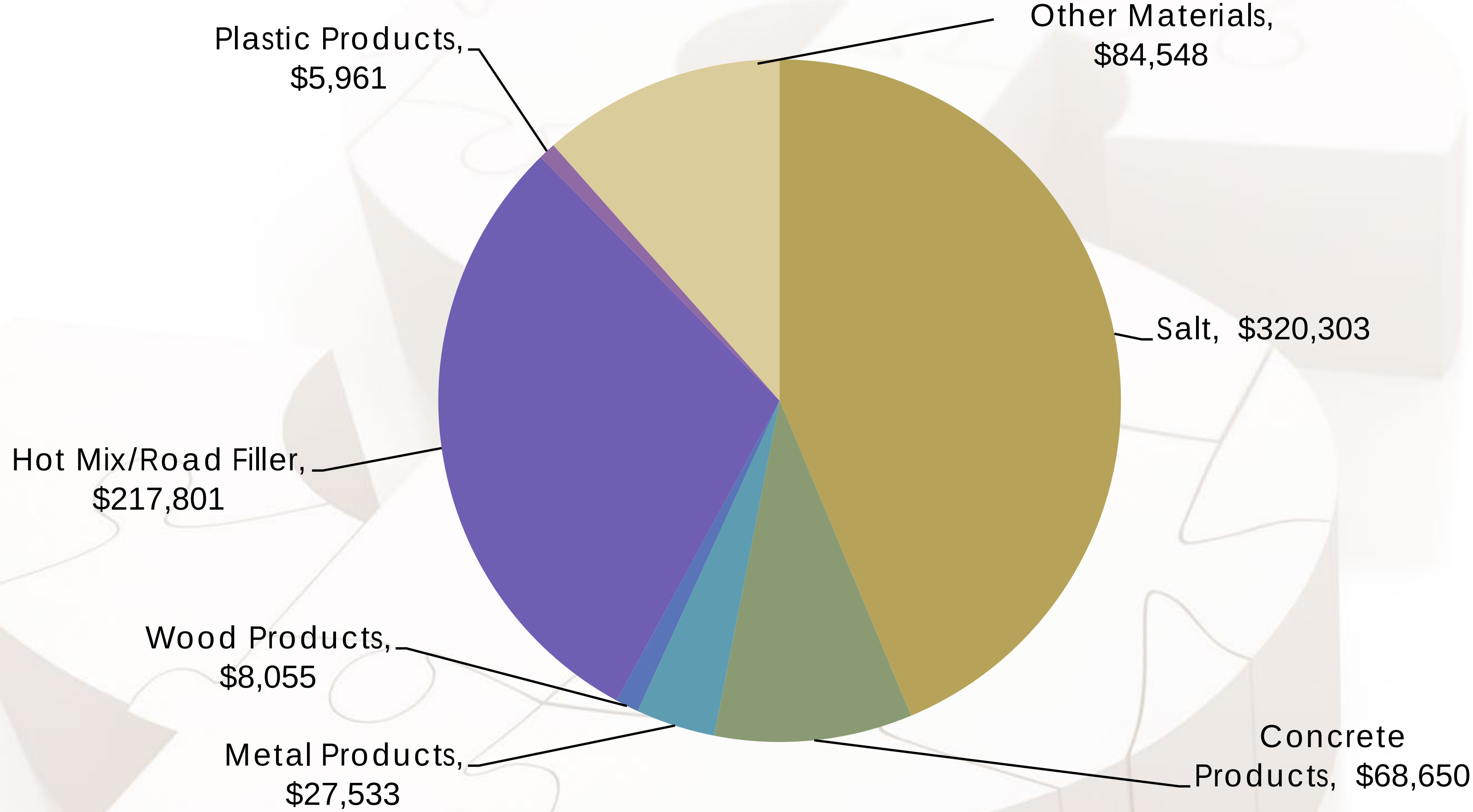
	2021 Budget	2021 Actual	2020 Actual
Contractual Services	$8,150,027	$7,652,693	$7,638,337

General Fund Supplies and Expenses



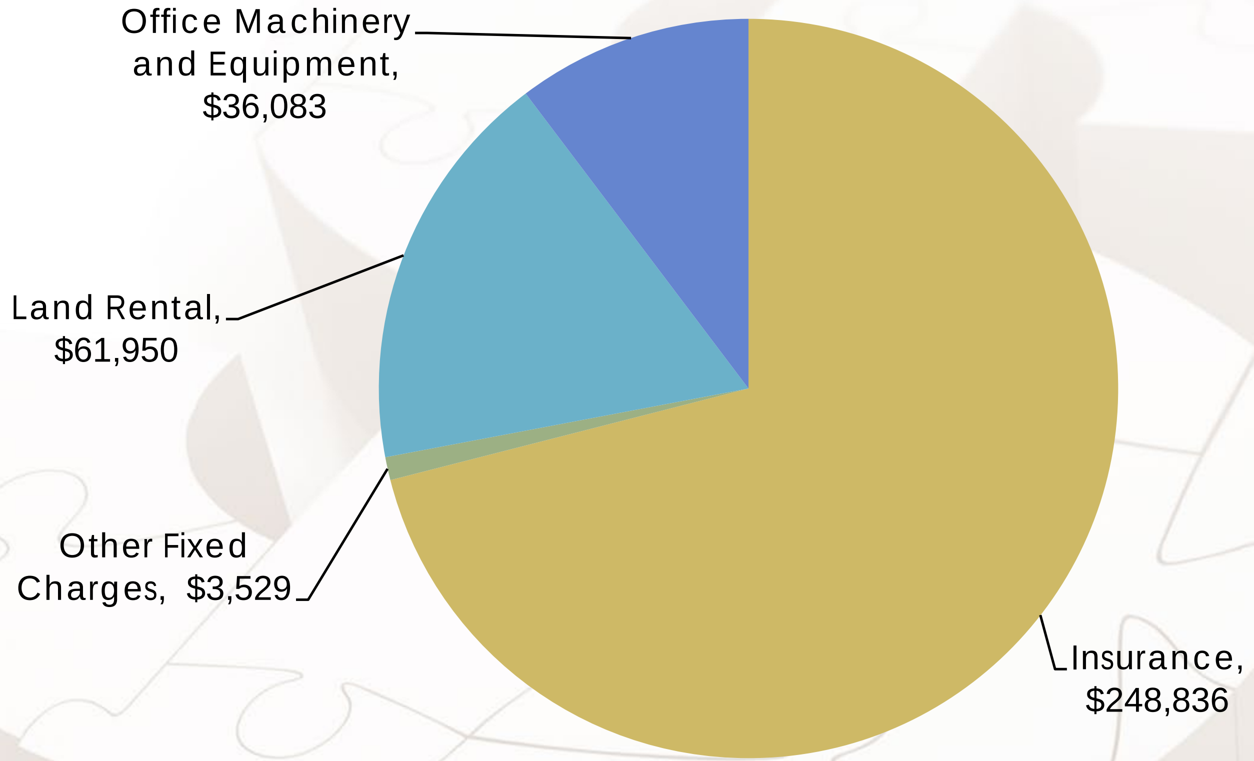
	2021 Budget	2021 Actual	2020 Actual
Supplies and Expenses	$1,390,851	$1,293,703	$1,377,016

General Fund - Materials



	2021 Budget	2021 Actual	2020 Actual
Materials	$811,873	$732,851	$672,945

General Fund Fixed Charges



	2021 Budget	2021 Actual	2020 Actual
Fixed Charges	$334,606	$305,398	$339,459

General Fund Other Expenditures

	2021 Budget	2021 Actual	Budget Variance
Grants, Contributions	$30,000	$72,863	($42,863)
Capital Outlay	$0	$80,330	($80,330)

General Fund Transfers Out

- **2021:**
- $ 42,000 - Recycling Fund
- <u>   1,091,208 </u>– Motor Pool Fund
- $1,133,208

Special Revenue Funds

Fund Balance	2021	2020	2019	2018	2017
HUD Mortgage Fund	132,971	$157,004	$104,701	$131,917	$136,471
Economic Development Fund	286,143	261,663	256,569	289,186	316,805
Room Tax Fund	326,990	153,176	76,882	41,458	45,345
EMS Grant Fund	35,679	37,150	40,009	40,047	33,336
Environmental Clean Up Fund	1,410,362	1,546,261	1,725,088	1,776,029	1,765,386
Other Grants and Special Purpose Accounts	966,814	926,060	874,089	839,823	817,150
ARPA Fund	1,175				
Housing Stock Improvement Fund	374,663	311,584	374,960	309,357	318,381

- The City of Wausau maintains a number of Special Revenue Funds that account for activity where the revenue source is restricted for specific purposes

Special Revenue Funds cont.

Fund Balance	2021	2020	2019	2018	2017	2016
CDBG Grants Fund	2,547,090	$1,885,174	$1,740,118	$1,632,976	$1,513,743	$1,547,456
DLAD Mortgage Program Fund	531,333	529,830	515,298	540,214	540,214	519,967
Federal Rent Rehabilitation Fund	337818	337,818	337,818	337,818	337,818	337,818
WRRP Fund	1,048,845	1,092,498	1,246,639	1,193,253	1,146,345	1,404,846
HazMat Fund	254,424	233,262	199,963	180,065	200,879	162,573
Public Access Fund	52,027	20,045	3,567	1,439	5,619	2,812
Recycling Fund	(17,283)	-17,529	8,194	8,314	-14,091	147
400 Block Fund	207,570	184,151	150,792	126,369	58,577	6,684

Debt Service Funds are used to account for governmental fund debt. Debt financed by the tax increment districts is funded through transfers into the Debt Service Fund

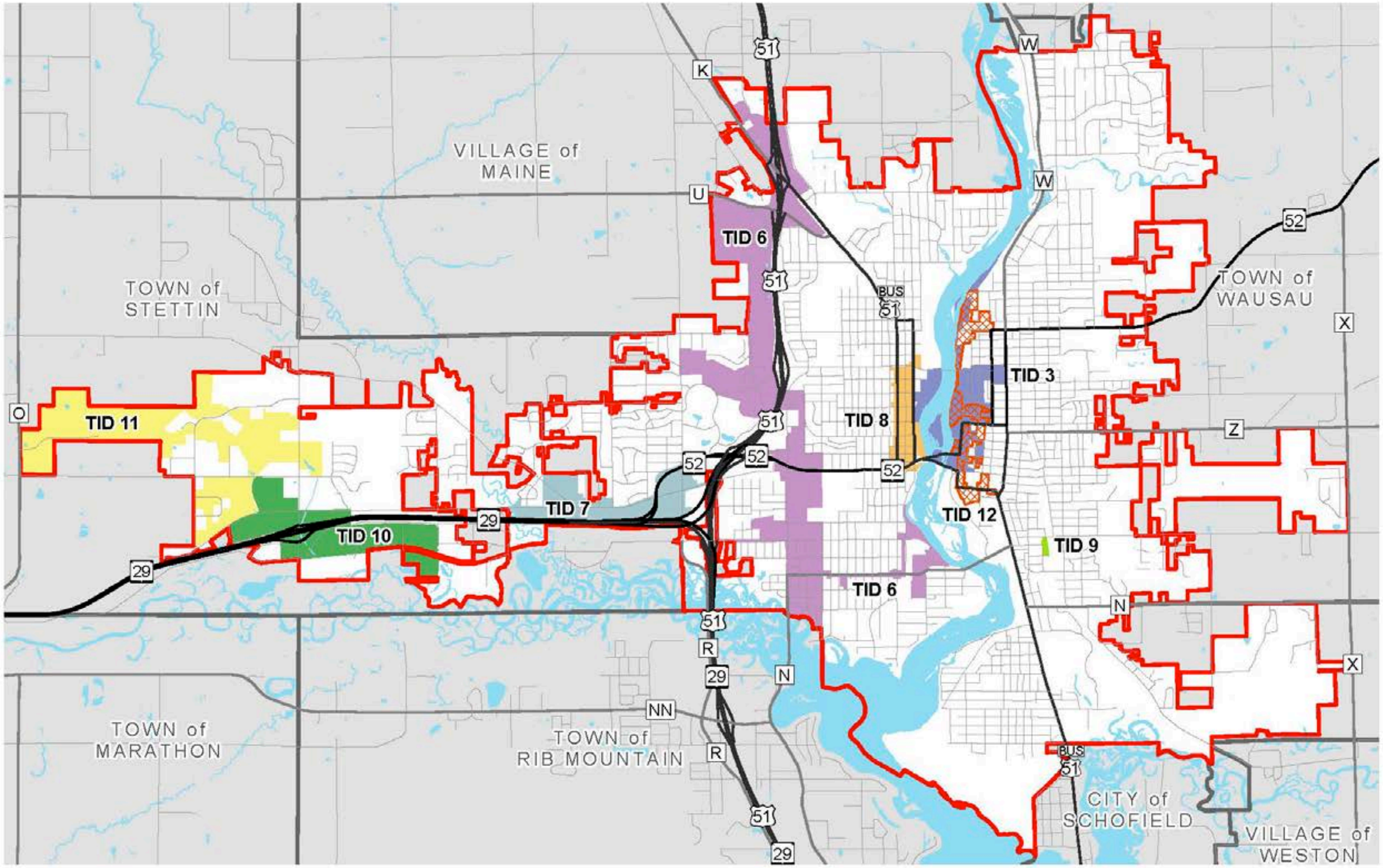
DEBT SERVICE FUND	
Revenues	
Taxes	$4,123,000
Other Revenue	111
Debt Proceeds and Premiums	193,591
Transfers In	18,076,874
Total Revenue	$22,393,576
Expenditures	
Principal	$20,158,080
Interest	2,062,842
Other Debt Charges	37,259
Total Expenditures	$22,258,181
Net Change in Fund Balance	135,395
Beginning Fund Balance	568,003
Ending Fund Balance	$703,398

Debt Changes 2021 – Government Activity

2021 Activity	Beginning Balance	Increases	Decreases	Ending Balance	Due Within One Year
Governmental activities:					
General obligation debt:					
Bonds payable	$ 35,185,000	$ 9,695,000	$ (2,685,000)	$ 42,195,000	$ 3,230,000
Notes payable	32,952,080	5,495,000	(6,477,080)	31,970,000	6,485,000
Debt from direct borrowings:					
State trust fund loans	2,986,000		(2,986,000)	-	-
Loans from local foundations	2,359,779	-	-	2,359,779	750,000
Total general obligation debt	73,482,859	15,190,000	(12,148,080)	76,524,779	10,465,000
Note anticipation notes	8,010,000	-	(8,010,000)	-	-
Total	$ 81,492,859	$ 15,190,000	$ (20,158,080)	$ 76,524,779	$ 10,465,000
DECREASE				***$ 4,968,080***	

Debt Changes 2021 –Business Activity

2021 Activity	Beginning Balance	Increases	Decreases	Ending Balance	Due Within One Year
Business Type Activities:					
GO Bonds payable	$ 297,920	$ -	$ (297,920)	$ -	$ -
Revenue Bonds	17,340,000	-	(1,315,000)	16,025,000	1,315,000
Debt from direct borrowings:					
Sewer Clean Water Fund	17,758,360	48,663,704	-	66,422,064	-
Water Safe Drinking Water	9,115,561	23,735,998		32,851,559	-
Total	$ 44,511,841	$ 72,399,702	$ (1,612,920)	$ 115,298,623	$ 1,315,000



NOTES:
1. DUPLICATION OF THIS MAP IS PROHIBITED WITHOUT THE WRITTEN CONSENT OF THE CITY OF WAUSAU ENGINEERING DEPT.
2. THIS MAP WAS COMPILED AND DEVELOPED BY THE CITY OF WAUSAU AND MARATHON COUNTY GIS. THE CITY AND COUNTY ASSUME NO RESPONSIBILITY FOR THE ACCURACY OF THE INFORMATION CONTAINED HEREIN.
3. MAP FEATURES DEVELOPED FROM APRIL 2010 AERIAL PHOTOGRAPHY.

Tax Incremental Districts

CITY OF WAUSAU

Marathon County Wisconsin

Date: 4/15/2020

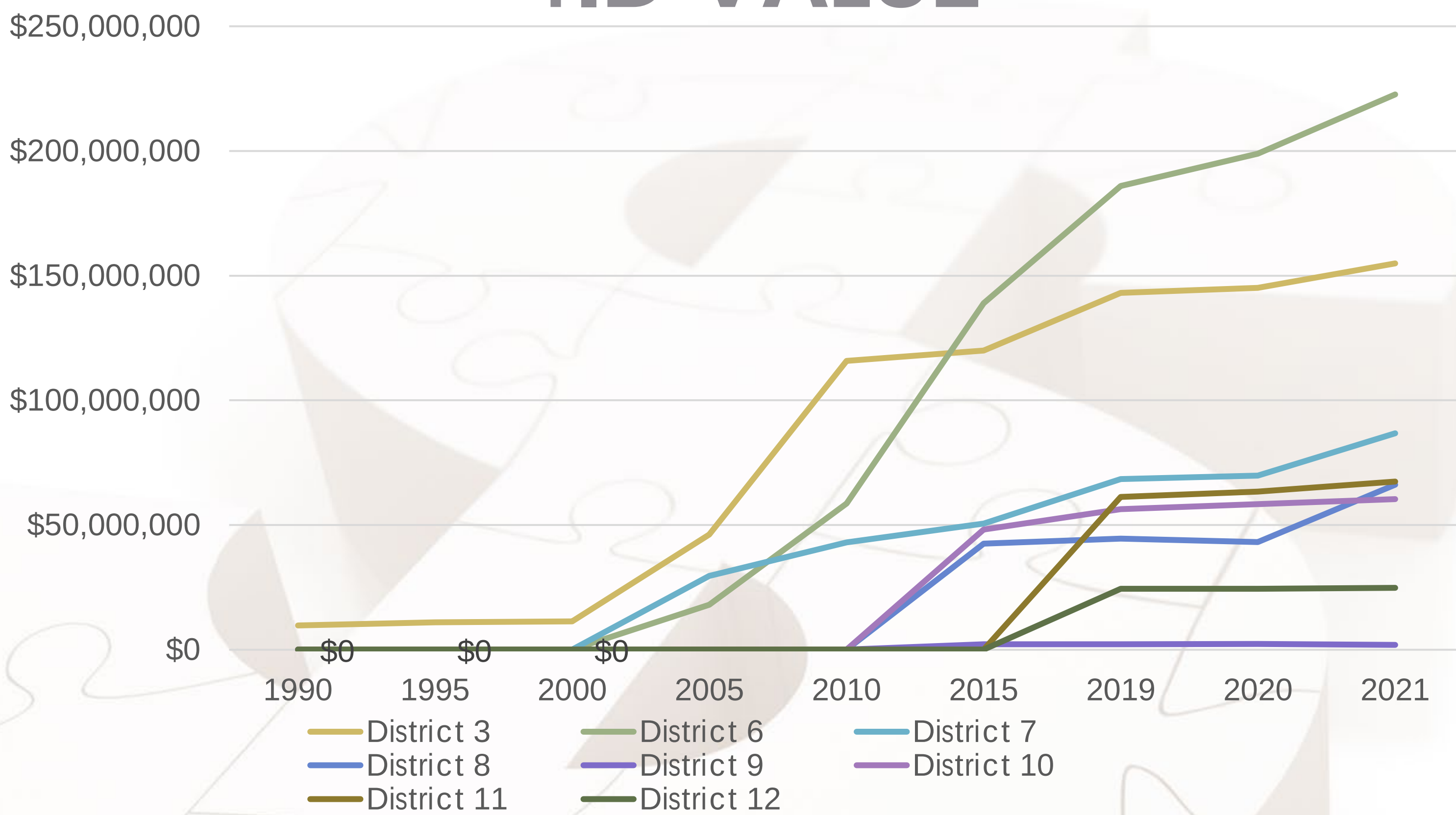
Legend

TID 3, TID 6, TID 7, TID 8, TID 9, TID 10, TID 11, TID 12

0 0.25 0.5 1 Miles

Finance\mxds\All_TIDs_8_11L.mxd

TID VALUE



	1990	1995	2000	2005	2010	2015	2019	2020	2021
District 3	$9,719,600	$10,989,700	$11,377,100	$46,201,500	$115,776,400	$119,919,400	$143,102,900	$145,034,800	$154,854,600
District 6	$0	$0	$0	$17,932,100	$58,568,400	$138,977,200	$185,917,600	$198,944,700	$222,689,800
District 7	$0	$0	$0	$29,525,900	$43,049,900	$50,526,800	$68,348,900	$69,814,300	$86,717,600
District 8	$0	$0	$0	$0	$0	$42,521,400	$44,493,800	$43,117,700	$66,093,100
District 9	$0	$0	$0	$0	$0	$2,118,800	$2,174,900	$2,233,900	$1,860,600
District 10	$0	$0	$0	$0	$0	$48,180,500	$56,367,200	$58,352,700	$60,322,800
District 11	$0	$0	$0	$0	$0	$0	$61,254,900	$63,434,900	$67,444,200
District 12	$0	$0	$0	$0	$0	$0	$24,348,300	$24,402,300	$24,807,900

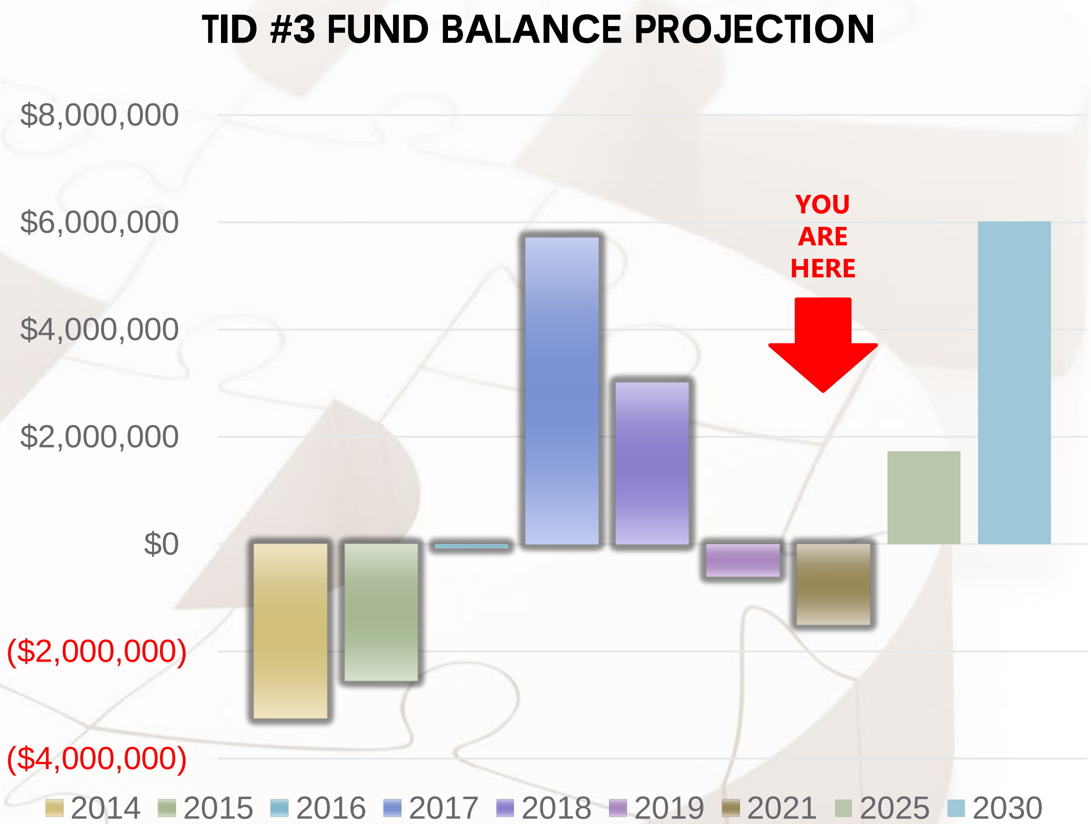
TID #3 – Downtown Development

12/31/21 Fund Deficit
($1,505,668)

Current Projects:
None

2021 Increment:
$2,926,879

Debt Statistics 12/31/2021:
Balance $16,417,749
Retirement 2031



TID #6 – West Side Development

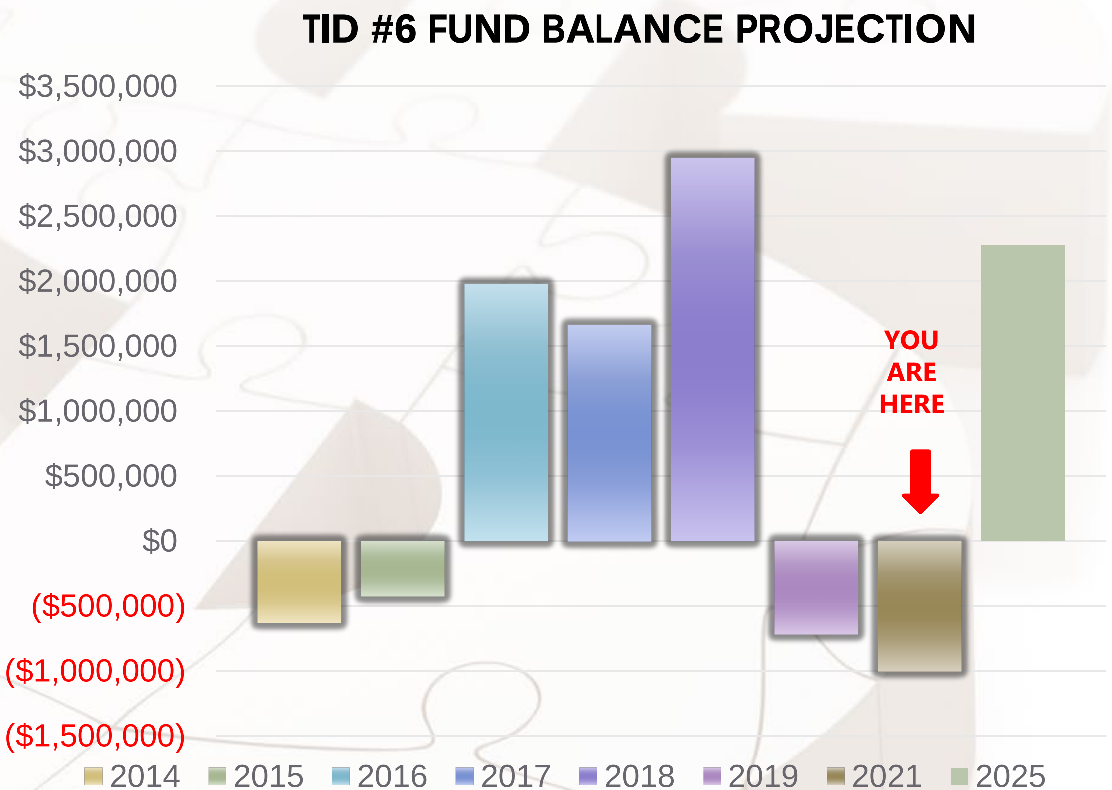
12/31/21 Fund Deficit
($1,003,254)

Current/Future Projects
None

2021 Increment
$3,712,562

Debt Statistics 12/31/2021:
Balance $10,245,000
Retirement 2025

Closure: 2025



TID #7 – West Side Development

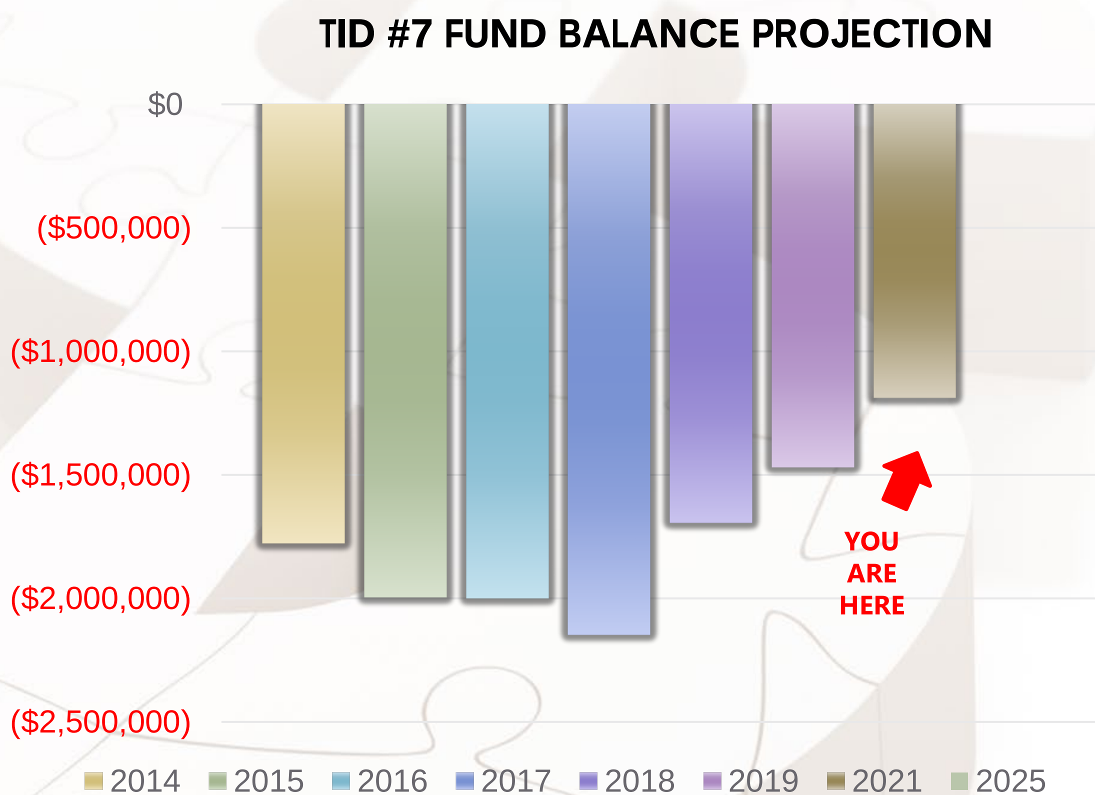
12/31/21 Fund Deficit
($1,186,438)

Current/Future Projects
None

2021 Increment:
$1,496,305

Debt Statistics 12/31/2021:
Balance $80,000

Increment Sharing TID #12



TID #8 – Near West Side

12/31/21 Fund Deficit:
($766,842)

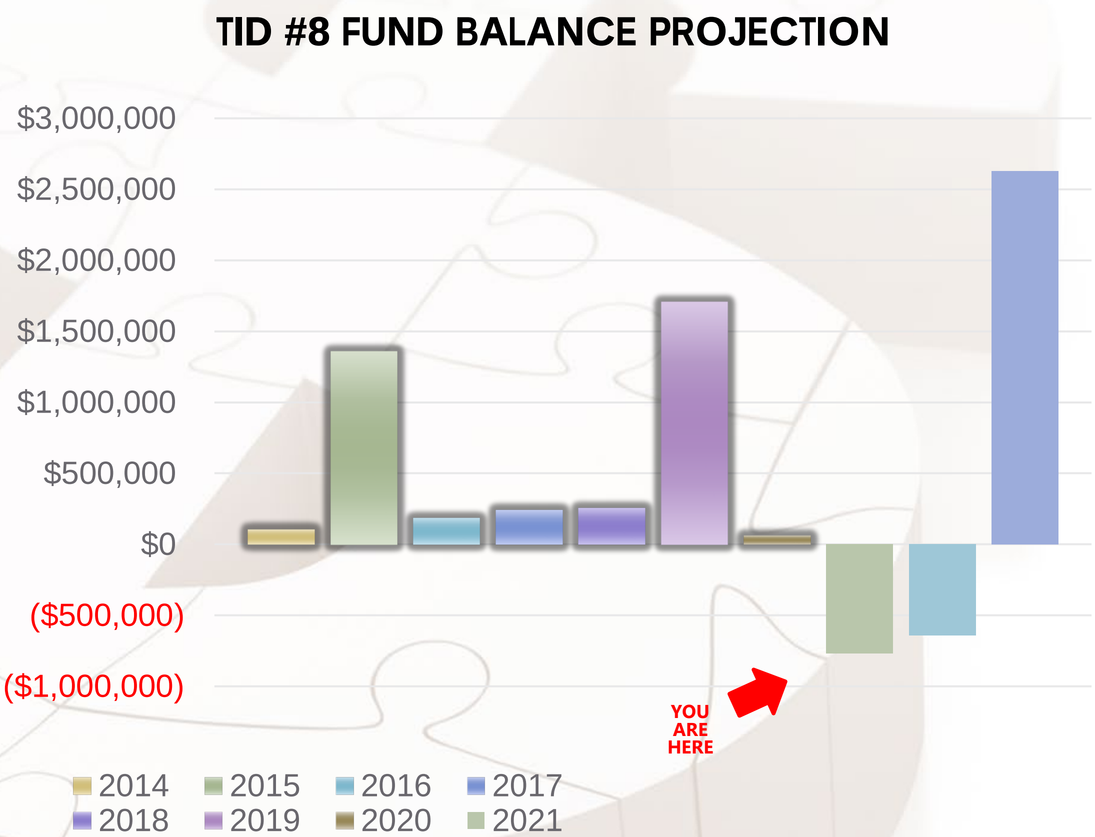
Current/Future Projects

- Multi housing developer grants

2021 Increment: $646,578

Debt Statistics 12/31/2021:
Balance $4,275,168

Retirement 2032



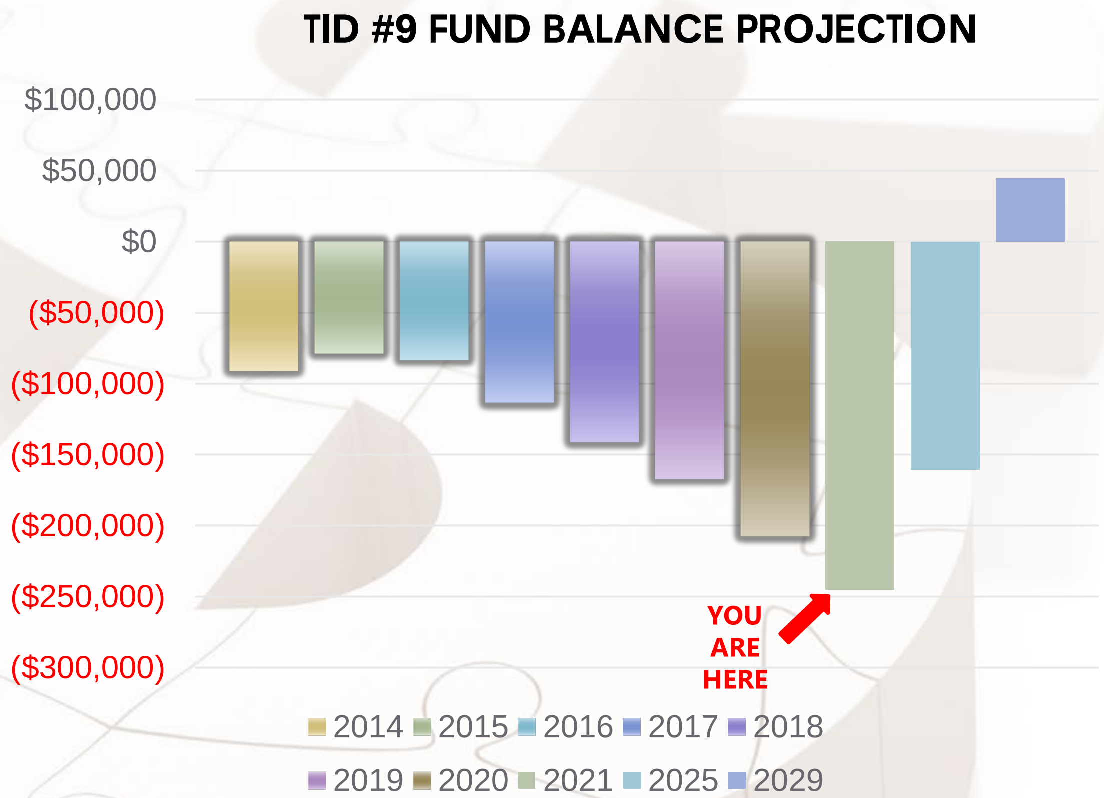
TID #9 – Big Bull Falls

12/31/21 Fund Deficit
($224,964)

Current/Future Projects
None

2021 Increment:
$16,411

Debt Statistics 12/31/2021:
Balance $120,000
Retirement 2029



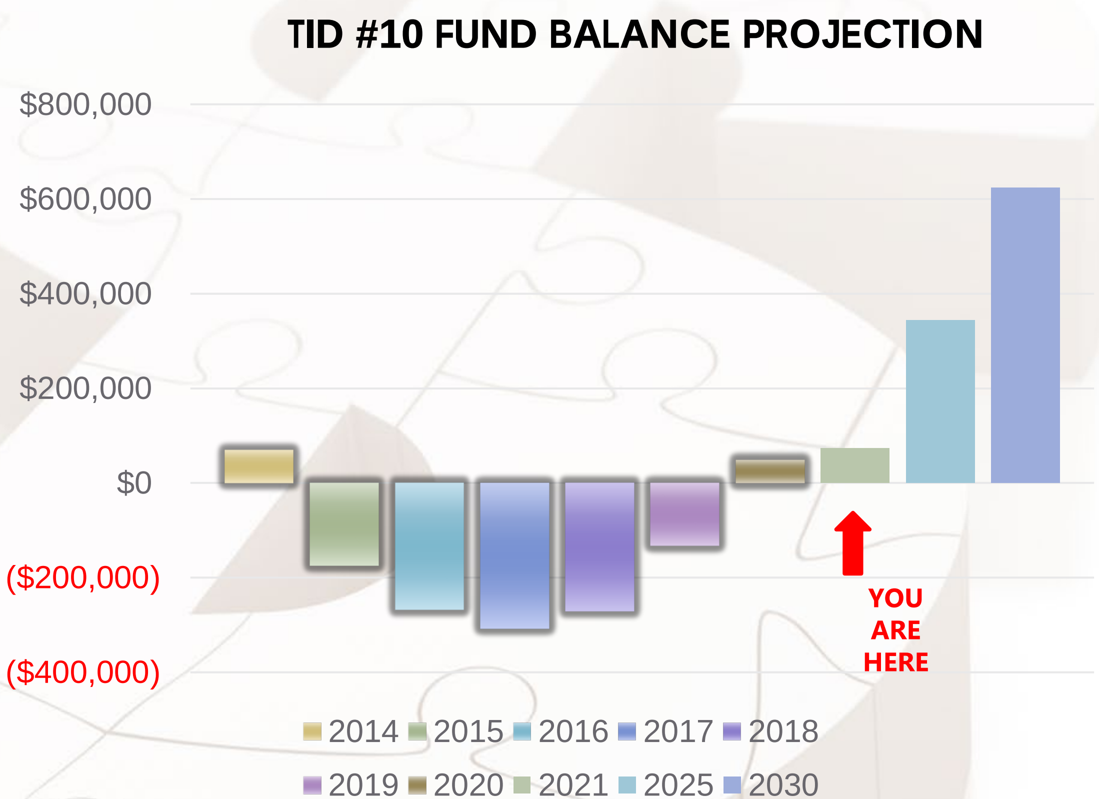
TID #10 – Business Campus

12/31/21 Fund Surplus
$73,073

Current/Future Projects
Streets and pedestrian improvements

2021 Increment:
$381,673

Debt Statistics 12/31/2021:
Balance $1,090,000
Retirement 2030



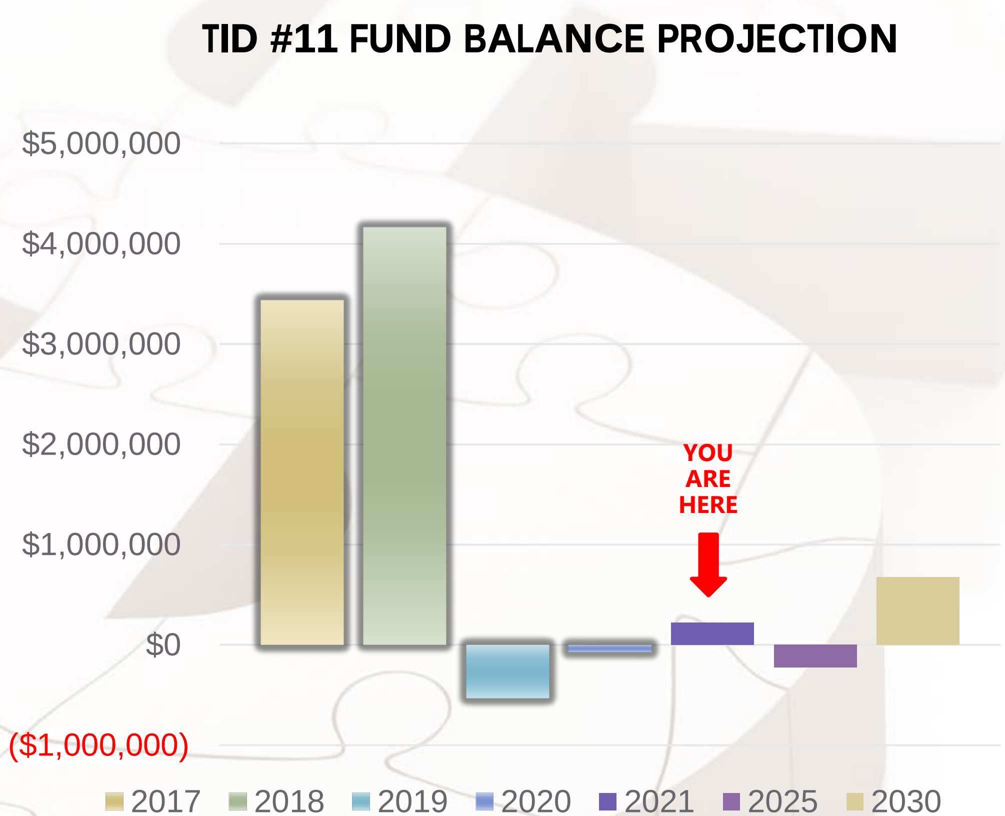
TID #11 – Business Campus Expansion

12/31/21 Fund Deficit
($222,532)

Current Projects
GLC increment grants

2021 Increment:
$1,725,725

Debt Statistics 12/31/2021:
Balance $10,265,000
Retire 2035



TID #12 – Downtown/Riverfront/Mall

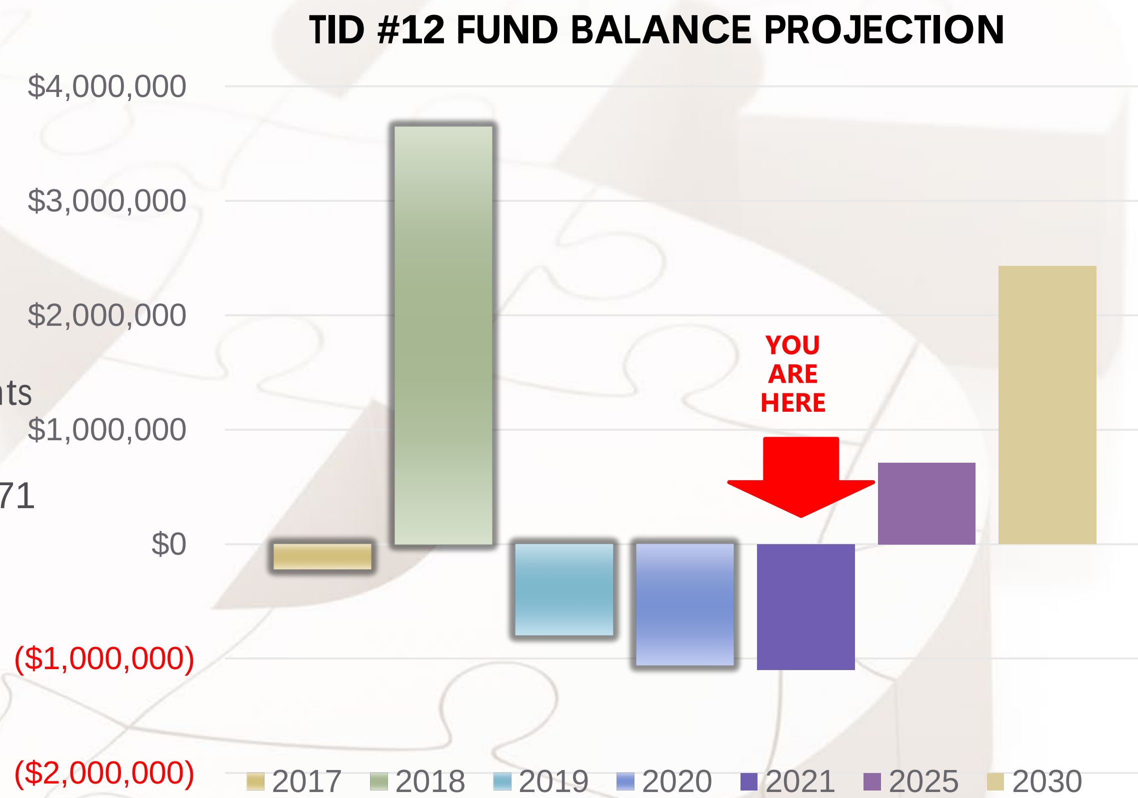
12/31/21 Fund Deficit
($1,100,336)

Current Projects
Mall redevelopment
(1/2 mile boundary)
Developer commitments

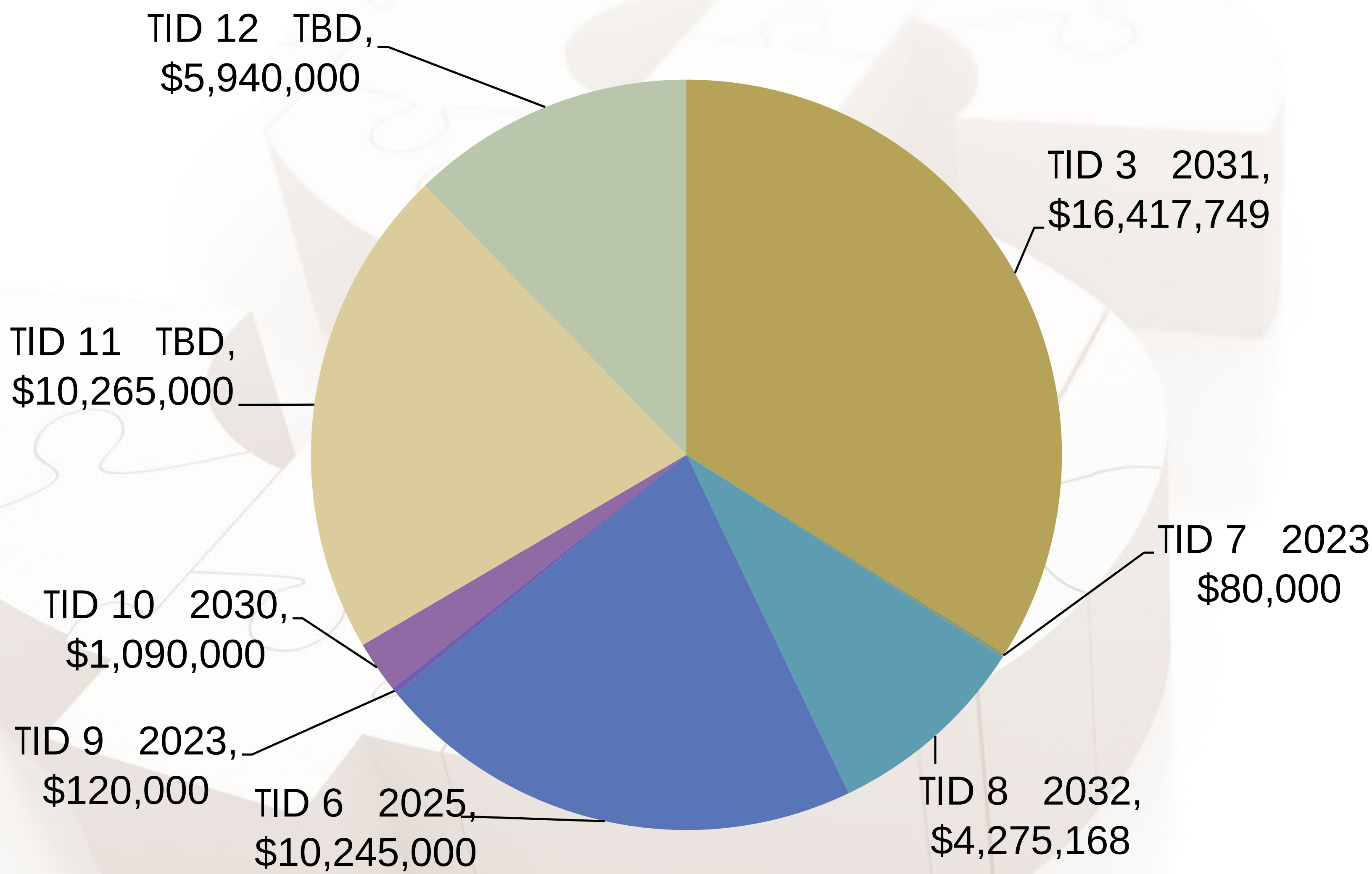
1st Increment 2021: $323,071

TID 7 revenue sharing

Debt Statistics 12/31/2021:
Balance $5,940,000



TID Debt Outstanding 12/31/2021



Outstanding TID Obligations to Developers

- TID 3 - Dudley Tower Skywalk
- TID 3 – Resurrection Church green space
- TID 8 – Schierl TFB MI – LLC increment grant $101,040
- TID 8 – 1401 Elm Street LLC increment grant $601,520
- TID 8 – Lockre Development $1,700,000
- TID 8 – Nidus Hotel Redevelopment increment grant $50,000
- TID 11 – GLC increment grant - $5,061,702
- TID 12 – Riverfront Phase 1- agreement under development with Riverlife Wausau LLC $50,000
- TID 12 – Riverfront Phase II – increment grant $485,000 and $50,000 clean up grant
- TID 12 – Macndon Ventures LLC $70,888
- TID 12 – WOZ demolition grant $2,157,080

TID Expected Termination Date

DISTRICT	EXPECTED CLOSURE	MANDATED CLOSURE
TID 5	CLOSED	7/8/2020
TID 7	8/1/2025	1/10/2026
TID 6	5/10/2025	5/10/2025
TID 8	12/31/2029	04/10/2039
TID 9	12/31/2029	9/25/2039
TID 10	12/31/2030	9/10/2033
TID 3	9/1/2031	9/1/2031
TID 11	12/31/2031	7/11/2037
TID 12	7/18/2044	7/18/2044

Future TID Amendments

- TID 12 – To add project costs in the 1/2mile boundary for mall street grid
- TID 12 – To add project costs for additional improvements along the south riverfront and mall

Internal Service Funds

	Motor Pool	Insurance Fund	Employee Benefit Fund
Change in Net Position	$1,936,486	$252,269	($20,599)
Contributed Capital	$2,091,208		
Depreciation	$1,113,661		
New Equipment Purchases	$2,205,207		
Unrestricted Net Position 12/31/2020	$1,639,535	$288,255	$1,377,669

Enterprise Funds

	Waste Water Utility	Water Utility
Change In Net Position 2021	$1,838,141	$937,631
Change In Net Position 2020	$3,236,184	$1,488,451
Change In Net Position 2019	$504,499	$175,503
Change In Net Position 2018	$1,605,471	$1,916,746
Change In Net Position 2017	$242,037	$204,065
Change In Net Position 2016	$775,605	$432,379

Enterprise Funds – Levy Dependent

	MetroRide Fund	Parking Fund	Airport Fund	Animal Control Fund
Change in Net Position - Profit/(Loss)	$800,708	($829,376)	($52,068)	$85,347
Unrestricted Net Position	$1,552,808	($180,243)	$27,130	$41,232
Depreciation	$284,824	$651,717	$123,167	-
General Fund Contribution	$ -	$150,000	$0	$0
2021 Property Tax Levy	$889,892	$150,000	$145,674	$45,247
2020 Property Tax Levy	$1,114,341	$105,108	$125,000	$40,747
2019 Property Tax Levy	$830,413	$50,000	$101,000	$40,747

Fiduciary & Agency Funds

- Funds Held for Others

- Entrepreneurial Center $114,156
- Wausau Events $268,400
- Main Street $103,272

Cemetery Trust Fund $800,213
Yawkey Woodson Mausoleum Trust $64,647

CITY OF WAUSAU 2022 BUDGET
GENERAL FUND STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL
March 31, 2022
NARRATIVE

REVENUES

General Fund revenues for the month ending March 31, 2022, were $23.2 million. This amount is an increase of $768,700 or 3.4%, above actual revenues for the same period last year. With the exceptions of interest earnings and miscellaneous revenues, 2022 revenue collections are up across all categories from last year including licenses and permits sales, court fines, and public charges for services. Specifically, 2022 building permit revenues are exceeding expectations and are currently $95,000 above March of 2021 levels.

Due to accounting adjustments to market value, the City's interest earnings on general investments are currently negative (-$759,800).

Total General Fund revenues are at 61.2% of the annual estimate for Budget Year 2022.

EXPENSES

As of March 31, 2022, total General Fund expenditures are $7.58 million, which is a decrease of approximately $242,300 (-3.1%) from the same period last year. Much of the decrease is related to the timing. For example, the City has not reimbursed the County for 2022 Parks expenses yet. Additionally, Public Works Department's winter maintenance expenses, which can significantly vary from year to year based on winter weather, are below March of 2021 levels. Fire Department and Ambulance expenses are up from this point last year (+$116,600 and +$116,100 respectively) but the overall Public Safety department is within budget.

At 19.9% of the way through the year, 2022 expenditures across the departments are consistent with budget estimates (General Government 23.3%, Public Safety 22.2%, Transportation and Streets 19.3%, Garbage 25.1%, and Parks and Recreation Departments 0.0%). Current expenditures are at acceptable levels; there are no known areas of concern or expectations to exceed 2022 budget.

CITY OF WAUSAU, WISCONSIN
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES - BUDGET AND ACTUAL
Period Ended March 31, 2022

	2022 Budget Original	2022 Budget Final	YTD Actual	Variance with Final Budget	2021 YTD
TAXES					
General property taxes	$ 21,167,861	$ 21,167,861	$ 21,167,861	$ -	$ 20,185,188
Mobile home parking fees	28,000	28,000	20,966	(7,034)	14,907
Payments in lieu of taxes	100,000	100,000	10,232	(89,768)	600
Other taxes	70,500	70,500	29,942	(40,558)	22,368
Total Taxes	21,366,361	21,366,361	21,229,000	(137,361)	20,223,064
INTERGOVERNMENTAL AID					
State shared taxes	4,749,932	4,749,932	-	(4,749,932)	-
Expenditure restraint	889,038	889,038	-	(889,038)	-
Fire insurance tax	135,000	135,000	-	(135,000)	-
Municipal services	223,000	223,000	207,951	(15,049)	222,838
Transportation aids	3,124,336	3,124,336	779,089	(2,345,247)	764,450
Other grants	481,095	481,095	10,171	(470,924)	2,627
Total Intergovernmental	9,602,401	9,602,401	997,211	(8,605,190)	989,915
LICENSES AND PERMITS					
Licenses	185,320	185,320	22,130	(163,190)	21,138
Franchise fees	329,005	329,005	58,768	(270,237)	-
Permits	275,403	275,403	164,851	(110,552)	69,092
Total Licenses and Permits	789,728	789,728	245,748	(543,980)	90,230
FINES, FORFEITURES, AND PENALTIES	341,030	341,030	103,344	(237,686)	51,874
LEGAL JUDGEMENTS, AWARDS AND DAMAGES	-	-	132,186	132,186	146,618
PUBLIC CHARGES FOR SERVICES					
General government	95,780	95,780	27,416	(68,364)	20,532
Public safety	1,810,224	1,810,224	474,417	(1,335,807)	270,057
Streets and related facilities	136,200	136,200	7,920	(128,280)	10,263
Recreation	196,450	196,450	-	(196,450)	47,445
Public areas	146,475	146,475	1,050	(145,425)	6,302
Total Public Charges for Services	2,385,129	2,385,129	510,803	(1,874,326)	354,599
INTERGOVERNMENTAL CHARGES FOR SERVICES					
State and federal reimbursements	11,990	11,990	-	(11,990)	-
County and other municipalities	294,122	294,122	54,534	(239,587)	47,742
City departments	763,500	763,500	88,775	(674,725)	60,021
Total Intergovernmental Charges for Services	1,069,612	1,069,612	143,309	(926,302)	107,763

CITY OF WAUSAU, WISCONSIN
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES - BUDGET AND ACTUAL (Continued)
Period Ended March 31, 2022

	Budgeted Amounts Original	Budgeted Amounts Final	Actual	Variance with Final Budget	2021 YTD
COMMERCIAL					
Interest on general investments	$ 250,000	$ 250,000	$ (759,816)	$ (1,009,816)	$ (48,972)
Interest on special assessments	-	-	-	-	2
Other interest	61,703	61,703	58,311	(3,392)	44,030
Total Commercial	311,703	311,703	(701,505)	(1,013,208)	(4,939)
MISCELLANEOUS REVENUES					
Rent of land and buildings	128,000	128,000	32,850	(95,150)	33,267
Sale of City property/loss compensation	20,950	20,950	2,547	(18,403)	13,643
Other miscellaneous revenues	34,105	34,105	7,971	(26,134)	2,876
Total Miscellaneous Revenues	183,055	183,055	43,368	(139,687)	49,786
OTHER FINANCING SOURCES					
Transfers in	1,906,355	1,906,355	511,350	(1,395,005)	437,165
TOTAL REVENUES AND OTHER FINANCING SOURCES	$ 37,955,374	$ 37,955,374	$ 23,214,816	$ (14,740,558)	$ 22,446,075

CITY OF WAUSAU, WISCONSIN
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
Period Ended March 31, 2022

	2022 Budget		YTD	Variance with	2021
	Original	Final	Actual	Final Budget	YTD
GENERAL GOVERNMENT					
City Council	$ 91,328	$ 91,328	$ 16,213	$ 75,115	$ 16,614
Mayor	182,213	182,213	40,820	141,393	40,605
City Promotion	101,500	126,500	44,123	82,377	19,231
Finance department	573,266	573,266	130,689	442,577	115,280
Data processing	965,115	965,115	229,788	735,327	233,500
City clerk/customer service	449,257	449,257	98,371	350,885	94,095
Elections	120,823	120,823	17,434	103,389	32,439
Assessor	610,584	610,584	135,756	474,828	112,580
City attorney	639,578	639,578	148,422	491,156	143,034
Municipal court	142,326	142,326	32,813	109,513	32,621
Human resources	440,742	440,742	78,146	362,596	73,791
City hall and other municipal buildings	502,527	502,527	146,153	356,375	159,919
Unclassified	30,000	30,000	16,082	13,918	(9,301)
Total General Government	4,849,260	4,874,260	1,134,811	3,739,449	1,064,408
PUBLIC SAFETY					
Police department	10,940,961	10,940,961	2,320,422	8,620,539	2,250,778
Fire department	4,438,068	4,438,068	1,091,029	3,347,039	974,402
Ambulance	3,762,143	3,762,143	899,271	2,862,872	783,107
Emergency government (COVID-19)	-	13,200	-	13,200	1,940
Inspections	1,944,572	1,944,572	370,968	1,573,604	355,460
Total Public Safety	21,085,745	21,098,945	4,681,691	16,417,254	4,365,687
TRANSPORTATION AND STREETS					
Engineering	1,472,906	1,472,906	270,510	1,202,396	324,947
Department of public works	6,408,402	6,408,402	1,248,302	5,160,100	1,266,206
Total Transportation and Streets	7,881,308	7,881,308	1,518,812	6,362,496	1,591,153
SANITATION, HEALTH AND WELFARE					
Garbage and refuse collection	965,000	965,000	242,508	722,492	236,252
NATURAL RESOURCES/RECREATION					
Parks and recreation	3,174,061	3,174,061	-	3,174,061	562,689
OTHER FINANCING USES					
Transfers out	-	-	-	-	-
TOTAL EXPENDITURES AND OTHER FINANCING USES	$ 37,955,374	$ 37,993,574	$ 7,577,821	$ 30,415,752	$ 7,820,188

CITY OF WAUSAU, WISCONSIN
GENERAL FUND
SUMMARY OF BUDGET MODIFICATIONS
Period Ended March 31, 2022

BUDGET REVENUES RECONCILIATION

2022 ADOPTED BUDGET	$ 37,955,374

BUDGET EXPENDITURES RECONCILIATION

2022 ADOPTED BUDGET	$ 37,955,374
File #21-1109 150th Celebration	25,000
File #21-1109 Emergency Government Bottled Water Purchase	13,200
2022 MODIFIED BUDGET	$ 37,993,574

CITY OF WAUSAU 2022 BUDGET

GENERAL FUND STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL
April 30, 2022
NARRATIVE

REVENUES

General Fund revenues for the month ending April 30, 2022, were $24.7 million. This amount is an increase of $963,200 or 4.1%, above actual revenues for the same period last year. With the exceptions of interest earnings and miscellaneous revenues, 2022 revenue collections are up across all categories from last year including:

Licenses and permits sales: Bartender and Liquor operator licenses collections are up over 16% compared to last year. Building permit revenues through April 30, 2022, are up 82.6% from 2021.

Court fines: municipal court collections are double from the same period last year. Last year the City transitioned to a new Municipal Court software system that allows for online payments and the City has been working diligently to submit debts to the WI Department of Revenue's State Debt Collection for assistance on collecting delinquent accounts.

Public charges for services: public charges for services are up 83% from April of 2021. The largest increase is in public safety collections, specifically an increase in ambulance fee collection.

When compared to April of 2021, miscellaneous revenues and interest earnings on investments lag behind last year. Due to accounting adjustments to market value, the City's interest earnings on general investments continue to be negative (-$734,800) and the value of the City's investments have dropped from -$23,200 in 2021. Miscellaneous revenues, including rent of buildings and land, sale of property, and other revenues are -$22,300 from April of 2021.

Total General Fund revenues are at 65.0% of the annual estimate for Budget Year 2022.

EXPENSES

As of April 30, 2022, total General Fund expenditures are $11.4 million, which is an increase of approximately $860,000 (8.2%) from the same period last year. Much of the increase is related to the public safety personnel costs. Fire Department and Ambulance expenses are up from this point last year, but the overall Public Safety department is within budget.

At 33.3% of the way through the year, 2022 expenditures across the departments are consistent with budget estimates (General Government 33.2%, Public Safety 32.9%, Transportation and Streets 28.0%, Garbage 25.1%, and Parks and Recreation Departments 11.0%). Current expenditures are at acceptable levels; there are no known areas of concern or expectations to exceed 2022 budget.

CITY OF WAUSAU, WISCONSIN
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES - BUDGET AND ACTUAL
Period Ended April 30, 2022

	2022 Budget Original	2022 Budget Final	YTD Actual	Variance with Final Budget	2021 YTD
TAXES					
General property taxes	$ 21,167,861	$ 21,167,861	$ 21,167,861	$ -	$ 20,185,188
Mobile home parking fees	28,000	28,000	24,375	(3,625)	16,880
Payments in lieu of taxes	100,000	100,000	10,432	(89,568)	800
Other taxes	70,500	70,500	38,097	(32,403)	27,054
Total Taxes	21,366,361	21,366,361	21,240,765	(125,596)	20,229,923
INTERGOVERNMENTAL AID					
State shared taxes	4,749,932	4,749,932	-	(4,749,932)	-
Expenditure restraint	889,038	889,038	-	(889,038)	-
Fire insurance tax	135,000	135,000	-	(135,000)	-
Municipal services	223,000	223,000	207,951	(15,049)	222,838
Transportation aids	3,124,336	3,124,336	1,558,179	(1,566,158)	1,528,900
Other grants	481,095	481,095	16,103	(464,992)	2,627
Total Intergovernmental	9,602,401	9,602,401	1,782,232	(7,820,169)	1,754,365
LICENSES AND PERMITS					
Licenses	185,320	185,320	94,580	(90,740)	81,263
Franchise fees	329,005	329,005	68,345	(260,660)	82
Permits	275,403	275,403	205,112	(70,291)	112,313
Total Licenses and Permits	789,728	789,728	368,037	(421,691)	193,657
FINES, FORFEITURES, AND PENALTIES	341,030	341,030	135,259	(205,771)	52,088
LEGAL JUDGEMENTS, AWARDS AND DAMAGES	-	-	132,186	132,186	146,618
PUBLIC CHARGES FOR SERVICES					
General government	95,780	95,780	38,786	(56,994)	32,634
Public safety	1,810,224	1,810,224	796,723	(1,013,501)	424,680
Streets and related facilities	136,200	136,200	30,134	(106,066)	12,429
Recreation	196,450	196,450	71,153	(125,297)	47,445
Public areas	146,475	146,475	21,718	(124,757)	6,652
Total Public Charges for Services	2,385,129	2,385,129	958,513	(1,426,616)	523,840
INTERGOVERNMENTAL CHARGES FOR SERVICES					
State and federal reimbursements	11,990	11,990	-	(11,990)	-
County and other municipalities	294,122	294,122	54,534	(239,587)	52,467
City departments	763,500	763,500	85,107	(678,393)	87,872
Total Intergovernmental Charges for Services	1,069,612	1,069,612	139,642	(929,970)	140,339

CITY OF WAUSAU, WISCONSIN
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES - BUDGET AND ACTUAL (Continued)
Period Ended April 30, 2022

	Budgeted Amounts			Variance with	2021
	Original	Final	Actual	Final Budget	YTD
COMMERCIAL					
Interest on general investments	$ 250,000	$ 250,000	$ (734,792)	$ (984,792)	$ (23,283)
Interest on special assessments	-	-	10	10	3
Other interest	61,703	61,703	102,806	41,103	60,161
Total Commercial	311,703	311,703	(631,976)	(943,679)	36,881
MISCELLANEOUS REVENUES					
Rent of land and buildings	128,000	128,000	43,800	(84,200)	44,133
Sale of City property/loss compensation	20,950	20,950	(12,146)	(33,096)	16,485
Other miscellaneous revenues	34,105	34,105	10,598	(23,507)	3,886
Total Miscellaneous Revenues	183,055	183,055	42,252	(140,803)	64,504
OTHER FINANCING SOURCES					
Transfers in	1,906,355	1,906,355	511,350	(1,395,005)	572,887
TOTAL REVENUES AND OTHER FINANCING SOURCES	$ 37,955,374	$ 37,955,374	$ 24,678,261	$ (13,277,113)	$ 23,715,102

CITY OF WAUSAU, WISCONSIN
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
Period Ended April 30, 2022

	2022 Budget Original	2022 Budget Final	YTD Actual	Variance with Final Budget	2021 YTD
GENERAL GOVERNMENT					
City Council	$ 91,328	$ 91,328	$ 24,244	$ 67,083	$ 22,817
Mayor	182,213	182,213	60,081	122,132	52,504
City Promotion	101,500	126,500	77,313	49,187	40,432
Finance department	573,266	573,266	183,434	389,833	157,134
Data processing	965,115	965,115	343,288	621,827	303,168
City clerk/customer service	449,257	449,257	139,191	310,066	128,575
Elections	120,823	120,823	34,492	86,331	51,803
Assessor	610,584	610,584	182,986	427,598	158,174
City attorney	639,578	639,578	234,437	405,142	198,181
Municipal court	142,326	142,326	43,204	99,123	42,281
Human resources	440,742	466,742	118,667	348,075	104,236
City hall and other municipal buildings	502,527	502,527	198,390	304,138	184,146
Unclassified	30,000	79,905	3,263	76,642	780
Total General Government	4,849,260	4,950,165	1,642,988	3,307,177	1,444,230
PUBLIC SAFETY					
Police department	10,940,961	10,940,961	3,550,155	7,390,806	3,142,762
Fire department	4,438,068	4,438,068	1,598,263	2,839,806	1,253,068
Ambulance	3,762,143	3,762,143	1,268,638	2,493,505	1,065,487
Emergency government (COVID-19)	-	-	-	-	1,940
Inspections	1,944,572	1,944,572	530,473	1,414,099	544,380
Total Public Safety	21,085,745	21,085,745	6,947,529	14,138,216	6,007,636
TRANSPORTATION AND STREETS					
Engineering	1,472,906	1,482,262	383,591	1,098,671	439,316
Department of public works	6,408,402	6,408,402	1,822,203	4,586,199	1,609,898
Total Transportation and Streets	7,881,308	7,890,664	2,205,794	5,684,870	2,049,214
SANITATION, HEALTH AND WELFARE					
Garbage and refuse collection	965,000	965,000	242,508	722,492	315,018
NATURAL RESOURCES/RECREATION					
Parks and recreation	3,174,061	3,194,061	352,827	2,841,234	716,065
OTHER FINANCING USES					
Transfers out	-	-	-	-	-
TOTAL EXPENDITURES AND OTHER FINANCING USES	$ 37,955,374	$ 38,085,635	$ 11,391,645	$ 26,693,989	$ 10,532,163

CITY OF WAUSAU, WISCONSIN
GENERAL FUND
SUMMARY OF BUDGET MODIFICATIONS
Period Ended April 30, 2022

BUDGET REVENUES RECONCILIATION	
2022 ADOPTED BUDGET	$ 37,955,374
BUDGET EXPENDITURES RECONCILIATION	
2022 ADOPTED BUDGET	$ 37,955,374
File #22-0205 Property Tax Settlement Agreement	13,905
File #21-1109 150th Celebration	25,000
File #21-1109 Leaf Bailer Equipment Contract	6,000
File #21-1109 Paid Intership Program	20,000
File #92-0922 Airport Management Agreement	36,000
File #21-1109 Projects Carryover	29,356
2022 MODIFIED BUDGET	$ 38,085,635

CITY OF WAUSAU 2022 BUDGET

GENERAL FUND STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL
May 31, 2022
NARRATIVE

REVENUES

General Fund revenues for the month ending May 31, 2022, were $25.6 million. This amount is an increase of $1,283,100 or 5.3%, above actual revenues for the same period last year. With the exceptions of interest earnings and miscellaneous revenues, 2022 revenue collections are up across all categories from last year including:

Taxes: tax revenues collected are up +5.1% from last year, due to in increase in the adopted 2022 tax levy.

Intergovernmental aid: total aids received year to date are up +5.7% from May of 2021. This increase is due to timing of the City's aid payments.

Licenses and permits sales: Bartender and Liquor operator licenses collections are up over 40.5% compared to last year. Building permit revenues through May 31, 2022, are up 103.3% from 2021. Total license and permit revenues are up $238,800 from this point last year (+86.7%).

Court fines: municipal court collections continue to outpace prior years. Collections are up +228.7% from last year.

Public charges for services: collections of public charges for services are up 61.5% from May of 2021. The largest increase is in public safety collections, specifically an increase in ambulance fee collection.

When compared to May of 2021, miscellaneous revenues and interest earnings on investments continue to lag behind last year. Due to accounting adjustments to market value, the City's interest earnings on general investments are negative (-$823,300), down from $11,600 in May of 2021. Miscellaneous revenues, including rent of buildings and land, sale of property, and other revenues are -$19,000 from May of 2021.

Total General Fund revenues are at 67.6% of the annual estimate for Budget Year 2022.

EXPENSES

As of May 31, 2022, total General Fund expenditures are $14.6 million, which is an increase of approximately $792,000 (5.7%) from the same period last year. Much of the increase is related to the public safety personnel costs. Fire Department and Ambulance expenses are up from this point last year, but the overall Public Safety department is within budget.

At 41.7% of the way through the year, 2022 expenditures across the departments are consistent with budget estimates (General Government 41.7%, Public Safety 40.8%, Transportation and Streets 35.7%, Garbage 42.0%, and Parks and Recreation Departments 21.4%). Current expenditures are at acceptable levels; there are no known areas of concern or expectations to exceed 2022 budget.

CITY OF WAUSAU, WISCONSIN
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES - BUDGET AND ACTUAL
Period Ended May 31, 2022

	2022 Budget Original	2022 Budget Final	YTD Actual	Variance with Final Budget	2021 YTD
TAXES					
General property taxes	$ 21,167,861	$ 21,167,861	$ 21,167,861	$ -	$ 20,185,188
Mobile home parking fees	28,000	28,000	28,084	84	18,783
Payments in lieu of taxes	100,000	100,000	10,632	(89,368)	1,000
Other taxes	70,500	70,500	65,606	(4,894)	42,549
Total Taxes	21,366,361	21,366,361	21,272,182	(94,179)	20,247,520
INTERGOVERNMENTAL AID					
State shared taxes	4,749,932	4,749,932	191,186	(4,558,746)	101,706
Expenditure restraint	889,038	889,038	-	(889,038)	-
Fire insurance tax	135,000	135,000	-	(135,000)	-
Municipal services	223,000	223,000	207,951	(15,049)	222,838
Transportation aids	3,124,336	3,124,336	1,558,179	(1,566,158)	1,528,900
Other grants	481,095	481,095	17,263	(463,832)	31,943
Total Intergovernmental	9,602,401	9,602,401	1,974,578	(7,627,823)	1,885,387
LICENSES AND PERMITS					
Licenses	185,320	185,320	120,885	(64,435)	86,018
Franchise fees	329,005	329,005	123,142	(205,863)	56,602
Permits	275,403	275,403	270,449	(4,954)	133,016
Total Licenses and Permits	789,728	789,728	514,475	(275,253)	275,635
FINES, FORFEITURES, AND PENALTIES	341,030	341,030	171,882	(169,148)	52,291
LEGAL JUDGEMENTS, AWARDS AND DAMAGES	-	-	132,186	132,186	146,618
PUBLIC CHARGES FOR SERVICES					
General government	95,780	95,780	47,320	(48,460)	33,895
Public safety	1,810,224	1,810,224	966,582	(843,642)	578,667
Streets and related facilities	136,200	136,200	47,910	(88,290)	48,432
Recreation	196,450	196,450	71,153	(125,297)	47,445
Public areas	146,475	146,475	21,718	(124,757)	6,652
Total Public Charges for Services	2,385,129	2,385,129	1,154,683	(1,230,446)	715,091
INTERGOVERNMENTAL CHARGES FOR SERVICES					
State and federal reimbursements	11,990	11,990	-	(11,990)	-
County and other municipalities	294,122	294,122	57,045	(237,077)	52,467
City departments	763,500	763,500	140,207	(623,293)	111,785
Total Intergovernmental Charges for Services	1,069,612	1,069,612	197,252	(872,360)	164,252

CITY OF WAUSAU, WISCONSIN
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES - BUDGET AND ACTUAL (Continued)
Period Ended May 31, 2022

	Budgeted Amounts			Variance with	2021
	Original	Final	Actual	Final Budget	YTD
COMMERCIAL					
Interest on general investments	$ 250,000	$ 250,000	$ (823,303)	$ (1,073,303)	$ 11,593
Interest on special assessments	-	-	26	26	19
Other interest	61,703	61,703	141,221	79,518	78,293
Total Commercial	311,703	311,703	(682,056)	(993,759)	89,904
MISCELLANEOUS REVENUES					
Rent of land and buildings	128,000	128,000	55,500	(72,500)	54,333
Sale of City property/loss compensation	20,950	20,950	(12,011)	(32,961)	18,143
Other miscellaneous revenues	34,105	34,105	14,018	(20,087)	4,006
Total Miscellaneous Revenues	183,055	183,055	57,507	(125,548)	76,483
OTHER FINANCING SOURCES					
Transfers in	1,906,355	1,906,355	852,250	(1,054,105)	708,608
TOTAL REVENUES AND OTHER FINANCING SOURCES	$ 37,955,374	$ 37,955,374	$ 25,644,939	$ (12,310,435)	$ 24,361,789

CITY OF WAUSAU, WISCONSIN
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
Period Ended May 31, 2022

	2022 Budget Original	2022 Budget Final	YTD Actual	Variance with Final Budget	2021 YTD
GENERAL GOVERNMENT					
City Council	$ 91,328	$ 91,328	$ 34,958	$ 56,370	$ 31,204
Mayor	182,213	182,213	73,185	109,028	71,124
City Promotion	101,500	151,500	78,503	72,997	63,288
Finance department	573,266	573,266	248,394	324,872	227,571
Data processing	965,115	1,015,115	430,788	584,327	368,168
City clerk/customer service	449,257	460,257	199,333	260,923	165,855
Elections	120,823	135,823	43,450	92,373	51,303
Assessor	610,584	610,584	228,911	381,673	205,558
City attorney	639,578	639,578	318,745	320,833	255,643
Municipal court	142,326	142,326	52,375	89,951	52,810
Human resources	440,742	460,742	154,236	306,506	140,513
City hall and other municipal buildings	502,527	502,527	240,172	262,355	221,783
Unclassified	30,000	85,905	4,307	81,598	1,185
Total General Government	4,849,260	5,051,165	2,107,357	2,943,808	1,856,004
PUBLIC SAFETY					
Police department	10,940,961	10,940,961	4,373,334	6,567,627	4,087,493
Fire department	4,438,068	4,438,068	1,996,669	2,441,400	1,673,457
Ambulance	3,762,143	3,762,143	1,554,583	2,207,560	1,415,230
Emergency government (COVID-19)	-	-	-	-	1,940
Inspections	1,944,572	1,944,572	670,255	1,274,317	676,924
Total Public Safety	21,085,745	21,085,745	8,594,841	12,490,904	7,855,045
TRANSPORTATION AND STREETS					
Engineering	1,472,906	1,482,262	488,130	994,132	567,159
Department of public works	6,408,402	6,436,402	2,337,630	4,098,772	2,124,164
Total Transportation and Streets	7,881,308	7,918,664	2,825,760	5,092,904	2,691,323
SANITATION, HEALTH AND WELFARE					
Garbage and refuse collection	965,000	965,000	405,732	559,268	393,784
NATURAL RESOURCES/RECREATION					
Parks and recreation	3,174,061	3,194,061	683,652	2,510,409	1,029,306
OTHER FINANCING USES					
Transfers out	-	-	-	-	-
TOTAL EXPENDITURES AND OTHER FINANCING USES	$ 37,955,374	$ 38,214,635	$ 14,617,343	$ 23,597,292	$ 13,825,462

CITY OF WAUSAU, WISCONSIN
GENERAL FUND
SUMMARY OF BUDGET MODIFICATIONS
Period Ended May 31, 2022

BUDGET REVENUES RECONCILIATION		
2022 ADOPTED BUDGET	$	37,955,374
BUDGET EXPENDITURES RECONCILIATION		
2022 ADOPTED BUDGET	$	37,955,374
File #22-0205 Property Tax Settlement Agreement		13,905
File #21-1109 150th Celebration		25,000
File #21-1109 Leaf Bailer Equipment Contract		6,000
File #21-1109 Paid Intership Program		20,000
File #92-0922 Airport Management Agreement		36,000
File #21-1109 Projects Carryover		29,356
File #21-1109 General Fund Uncompleted Projects		129,000
2022 MODIFIED BUDGET	$	38,214,635