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:	**Wednesday, September 8, 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 meeting(s): (8/10/21)
2. Discussion and possible action regarding First Amendment to Agreement Between the City of Wausau and the Wausau Cemetery Association regarding lease of a snow disposal site
3. Presentation of 2020 Financial Results
4. Discussion and possible action regarding transfer of 2020 financial surplus to the Motor Pool Fund
5. Discussion and possible action regarding June 2021 financial report
6. Discussion and possible action regarding replacement of public litter containers from Wausau Tile - sole source purchase

Adjourn

Lisa Rasmussen, Chairperson

This meeting is being held in person and via teleconference. The lines of those public members monitoring the meeting by phone will be muted during the meeting. Members of the media and the public may attend in person or by calling **1-408-418-9388**. **The Access Code is: 2481 384 5635 Password: wausau1**

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 9/03/21 at 2:30 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, August 10, 2021 @ 5:15 pm., Council Chambers
Members Present: Lisa Rasmussen, Dawn Herbst, Sarah Watson Michael Martens, and Deb Ryan (*entered late*)
Others Present: Maryanne Groat, Anne Jacobson, Bob Barteck, Matt Barnes, Gerald Klein, Eric Lindman, Katie Rosenberg, Toni Vanderboom, Tom Neal, Mary Goede, Michelle Van Krey,

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 Vice Chair, Michael Martens.

Minutes of the previous meeting(s). (7/13/21)
Motion by Watson, second by Herbst to approve the minutes of previous meeting on 7/13/21. Motion carried 4-0.

Discussion and possible action regarding Approving Shared Services Agreement By and Between Wausau School District and City of Wausau for School Resource Officers
Lisa Rasmussen explained for a number of years the city has been partnering with the Wausau School District to initially expand the School Resource Officer Program to provide more services to more schools. The agreement is up for renewal and the fiscal impact has a reimbursement of just over $153,000 from the School District.

Motion by Herbst, second by Watson to renew the Shared Services Agreement for the School Resource Officers. . Motion carried 5-0.

Discussion and possible action regarding funding new council voting meeting manager software from Open Meeting Technologies
Maryanne Groat stated the voting system used in the Council Chambers has been in place for years and the technology and individuals that know how to maintain it are retired and gone. There has been continued problems with the software locking up which has been aggravated as the computers in the chambers have been updated. She indicated the County is also interested in using electronic voting. The IT Department helped the two organizations evaluate software and made a recommendation for Open Meeting Technologies. She noted one of its strongest amenities is the ability to use multiple types of hardware to do the voting, such as an IPad or Android, and if necessary in the future to vote remotely.

Groat stated the cost is approximately $11,000 for the city's share to implement the program in the first year. By partnering with the County it will be helpful for the IT Department to implement both organizations at one time. She indicated there were some savings in accounting salaries within the Finance Department because of turnover in staff which can be used to fund the project.

Gerry Klein, Director of IT, stated in order to vote the Council members would have to use either their cell phones or their IPads. He noted if it should ever happen that they had to vote remotely from home and are participating by WebEx on their IPads, they would have to switch over to this App to vote. He commented it would probably be more convenient to have the meeting on the IPad and the cell phone next to it to vote with.

Rasmussen questioned if the App would function with a Laptop as well, for the Council members that use them. Klein indicated he would have to check into that.

Motion by Ryan, second by Martens to the funding for Open Meeting Technologies contingent upon full functionality review. Motion carried 5-0.

Discussion and possible action for sole source purchase special assessment software
Groat reviewed that the special assessment software the city used to calculate the bills for sidewalk replacements, street replacement, etc., is an in-house program residing on the AS400 which we are trying to retire. The last two projects to accomplish for the city are Municipal Court, scheduled to go live September 1st, and special assessment. She stated it is in the city's best interests to retire AS400 because the County is also retiring it, which would leave the city as the sole user and responsible for paying 100% of the maintenance.

Groat stated they have be looking at software and checked out several vendors. The Engineering and Finance staff have worked together on evaluating the software and EIT Corporation rose to the top. They have a number of cities in the state they are providing services to and have the best components and capabilities as far as offering a lot of flexibility.

Motion by Ryan, second by Herbst to approve the sole source purchase special assessment software. Motion carried 5-0.

Discussion and presentation on Workday enterprise resource planning (ERP) software evaluation and implementation

Groat stated the city is undertaking migration to new Enterprise Resource Planning (ERP) software as one of the biggest implementations that the IT Department/city staff has undertaken.

An in-depth PowerPoint Presentation was made by Groat and can be viewed in its entirety on YouTube: https://www.youtube.com/watch?v=8GqTrZ2eEwE

Motion by Watson, second by Herbst to move this item to Council for consideration on August 24, 2021. Motion carried 5-0.

Discussion and possible action on advance ordering of 2022 vehicles/equipment for the motorpool due to excessively long industry lead times

Motion by Herbst, second by Watson to approve the request. Motion carried 5-0.

Adjourn

Motion by Watson, second by Herbst to adjourn the meeting. Motion carried unanimously. Meeting adjourned at 6:30 pm.

WAUSAU
WISCONSIN

Office of the City Attorney

TEL: (715) 261-6590
FAX: (715) 261-6808

Anne L. Jacobson
City Attorney

Tara G. Alfonso
Assistant City Attorney

Nathan Miller
Assistant City Attorney

STAFF MEMORANDUM

TO: Finance Committee

FROM: Anne Jacobson, City Attorney

DATE: September 2, 2021

RE: First Amendment to Agreement between the City of Wausau and Wausau Cemetery Association – Snow Dump Site

Purpose: To amend the Agreement between the City and Wausau Cemetery Association regarding the snow dump site.

The Agreement, executed October 19, 2019, will terminate on October 19, 2021; however it is renewable for two (2) additional five-year periods, upon the mutual agreement of both parties.

My office was contacted by Attorney Reinertson, counsel for the cemetery, that they were interested in renewing the Agreement for a one (1) five-year period with the exception of the City's one-time payment of $15,000 to the Cemetery which has been satisfied. In preparing the Amendment, it was noted the execution of an ingress/egress Easement Agreement referenced in the Agreement has been completed and the date for filing quarterly financial statements was updated to December 31, 2021.

Recommendation: Approval.

FIRST AMENDMENT TO AGREEMENT BETWEEN THE CITY OF WAUSAU
AND THE WAUSAU CEMETERY ASSOCIATION

THIS AMENDMENT to the Agreement Between the City of Wausau and the Wausau Cemetery Association between the City of Wausau, ("CITY") and Wausau Cemetery Association, Inc. ("WCA"), dated October 19, 2016, is hereby made this_____day of _____________, 2021.

WHEREAS, the initial five year term will be expiring on October 19, 2021 and the parties desire to renew the Agreement for an additional five year period on the following terms.

WITNESSETH:

3. The payment of $15,000 has been satisfied.

4. The date is hereby amended to December 31, 2021.

11. The Easement Agreement has been recorded.

The remainder of the terms in the Agreement are unchanged and are hereby in full force and effect.

IN WITNESS WHEREOF, the parties have hereunto set their hands and seals the day and year first above written.

In the Presence of	CITY OF WAUSAU BY:
______________________________	______________________________
	Katie Rosenberg, Mayor
______________________________	______________________________
	Mary A. Goede, Deputy Clerk
	WAUSAU CEMETERY ASSOCIATION, INC. BY:
______________________________	______________________________
	______________________________

AGREEMENT BETWEEN THE CITY OF WAUSAU
AND THE WAUSAU CEMETERY ASSOCIATION

THIS AGREEMENT made this 19th day of October, 2016, by and between the City of Wausau, a municipal corporation of the state of Wisconsin, hereinafter referred to as "CITY," and the Wausau Cemetery Association, Inc., hereinafter referred to as "WCA";

WITNESSETH:

WHEREAS, WCA owns and operates a cemetery within the corporate limits of CITY, which WCA provides services to the citizens of the area, and which services would have to be provided by CITY if WCA were financially unable to provide those services; and

WHEREAS, a portion of the property owned by WCA is not utilized for burial purposes, and CITY wishes to use that site for snow disposal and disposal or temporary storage of other materials such as brush, stumps, etc., as it has in the past as shown on Exhibit A; and

WHEREAS, the financial situation of WCA is potentially tenuous, as many services provided by WCA are to those and have been to those who are either indigent or unable to fully pay for the services, however, WCA has, as a public service, continued to provide those services; and

WHEREAS, CITY and WCA wish to enter into an agreement to enable CITY to continue use of its "snow disposal site" for disposal of snow and other permitted materials, and for temporary storage of materials, and WCA will permit that use, and in return CITY will provide an annual payment to WCA so that it is able to continue services to the public.

NOW, THEREFORE, the parties hereto agree as follows:

1. WCA shall permit CITY to use the snow disposal site for the purposes listed above on its property on an "as needed basis."

2. CITY shall pay to WCA Fifty-one Thousand Nine Hundred Fifty-five and 43/100 Dollars ($51,955.43) to be increased annually beginning with the 2017 rent based on changes in the Consumer Price Index. The annual rent increase will not be less than 3%.

3. The City will provide a one-time payment to WCA in the amount of $15,000.00 for use of the snow disposal site on or before October 31, 2016. This includes $5,000.00 to cover unanticipated expenses due to storm damage to WCA property and unanticipated equipment breakdowns, and $10,000.00 to construct a gasoline storage building to replace the old building that was removed. Currently, gasoline is stored in a location which is potentially unsafe to staff and the public.

4. WCA shall provide to CITY quarterly financial statements, to include balance

sheets and income statements, beginning for that quarter ending December 31, 2016. Such documentation shall be provided within 30 days after a quarter ends.

5. In the event CITY no longer has a need for WCA property as a site for snow disposal or the other purposes listed above, CITY may terminate this agreement upon no less than 120 days prior written notice, which termination shall be effective on the anniversary date.

6. Unless terminated earlier, this agreement shall be a five (5) year agreement, commencing on the execution date hereof, and shall be renewable for two (2) additional five-year periods, upon the mutual agreement of both parties, upon terms and conditions mutually agreed upon.

7. CITY will release and hold WCA harmless for injuries or property damage which occur on or relate to CITY's use of the leased property.

8. CITY will be responsible for repairing or paying the cost of repairing WCA property which may be damaged due to CITY's use of the leased property.

9. CITY will not store or dispose of hazardous substances on the leased property, and will be responsible for any cleanup required due to the storage, disposal, or discharge of such substances. The normal disposal of snow will not be considered disposal of hazardous substances.

10. Neither party may assign its interest in the lease without written consent of the other party.

11. CITY and WCA will enter into a new Easement Agreement under the same terms as the current Easement Agreement.

IN WITNESS WHEREOF, the parties hereto have executed this agreement on the day and year first written above.

CITY OF WAUSAU BY:

Robert B Mielke

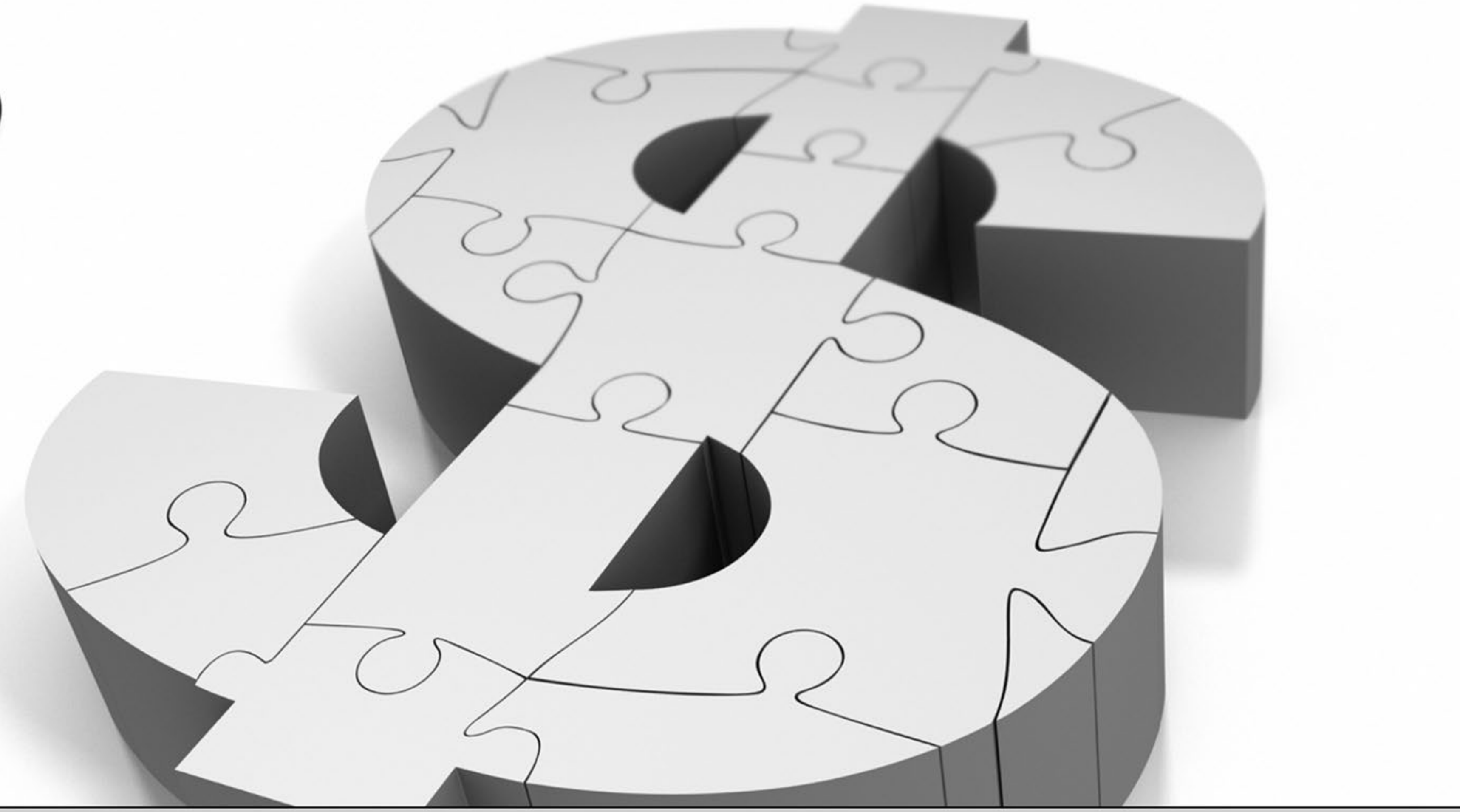
Robert B. Mielke, Mayor

Toni Rayala

Toni Rayala, Clerk

WAUSAU CEMETERY ASSOCIATION, INC. BY:

Myrl Blandquist, pres.



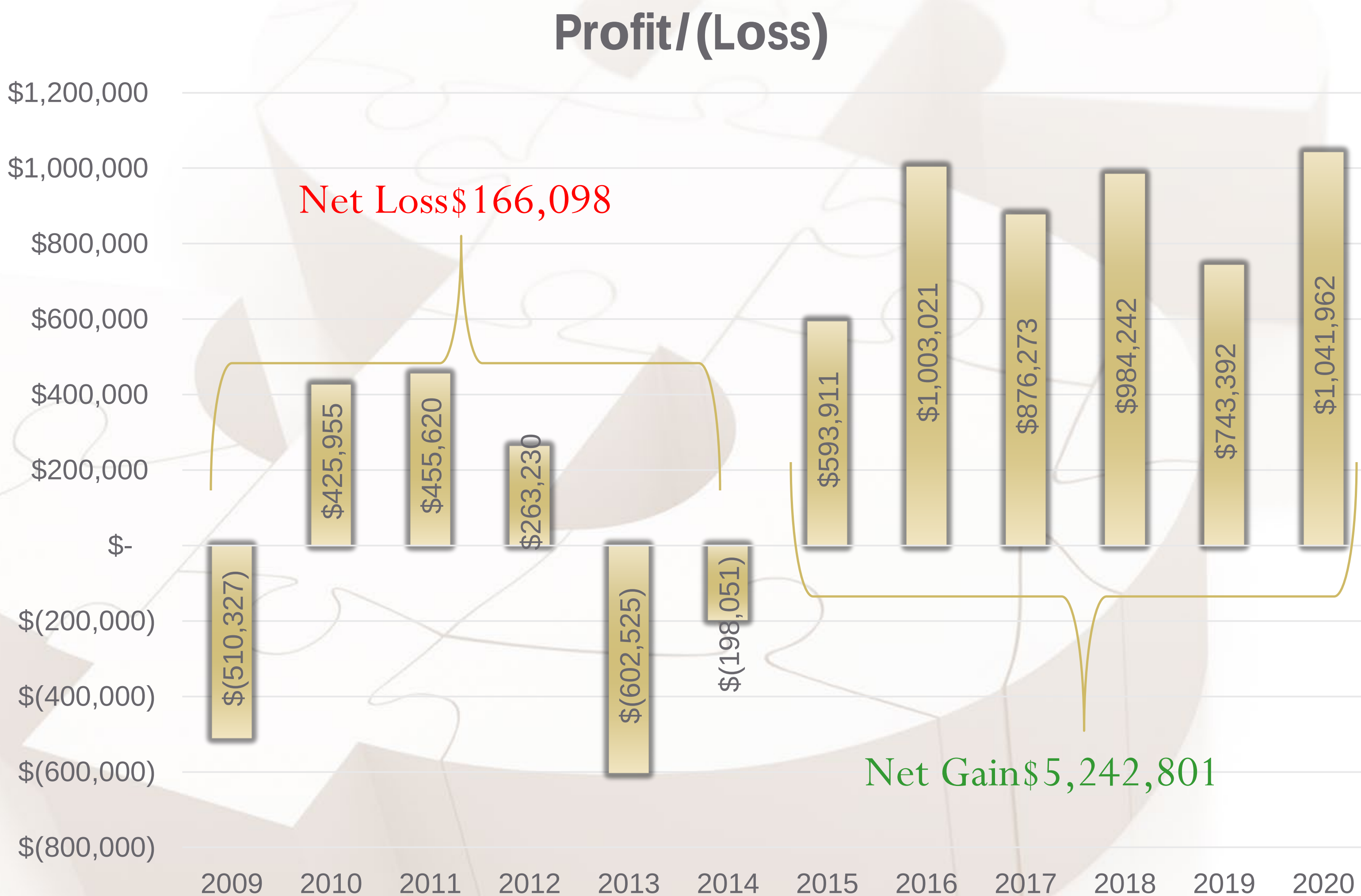
City of Wausau

2020 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

2015 $10,024,148

2016 $11,026,055

2017 $11,903,441

2018 $12,887,683

2019 $13,631,075

2020 $14,673,037

Nonspendable:

Advances:

TID #3 $1,367,897

TID #7 $859,801

TID #9 $198,982

TID #12 $898,159

Inventory $470,511

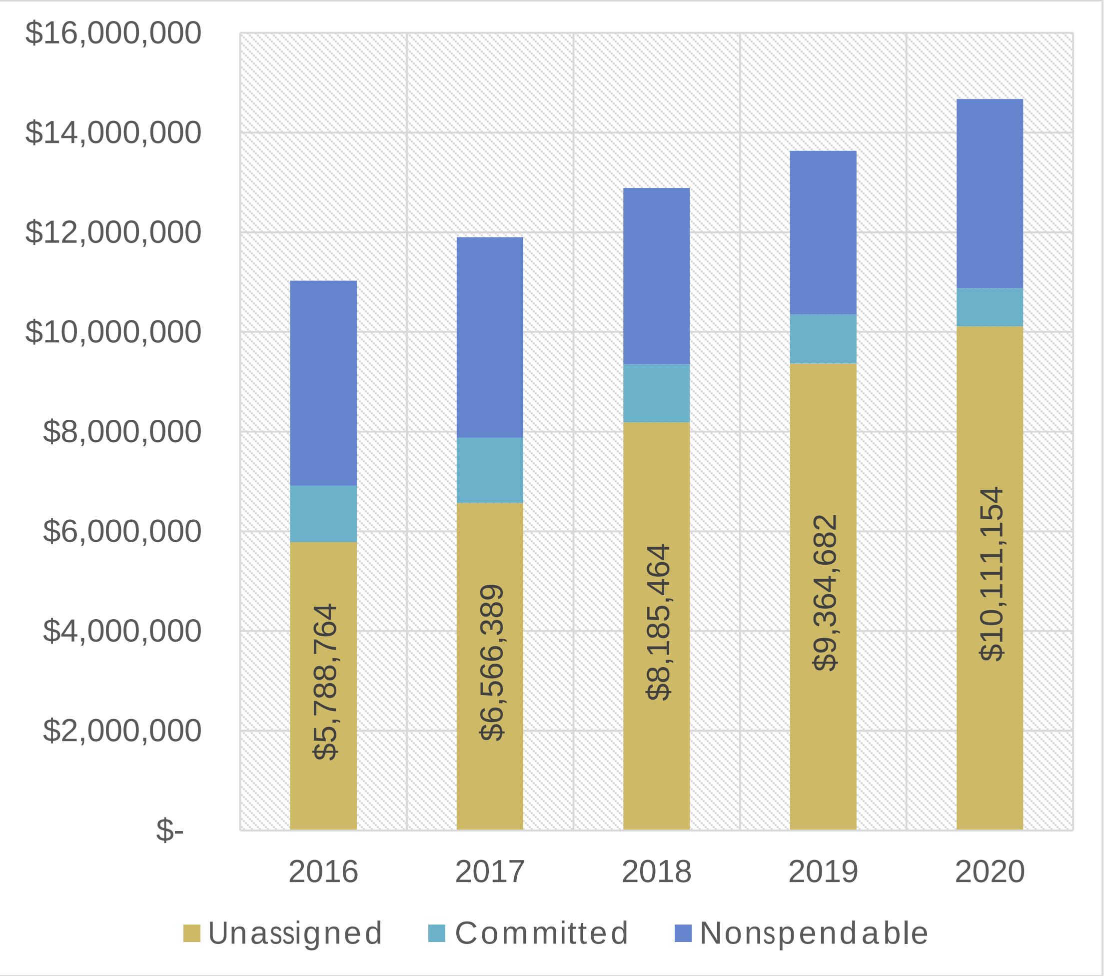
Committed:

Contingency $163,059

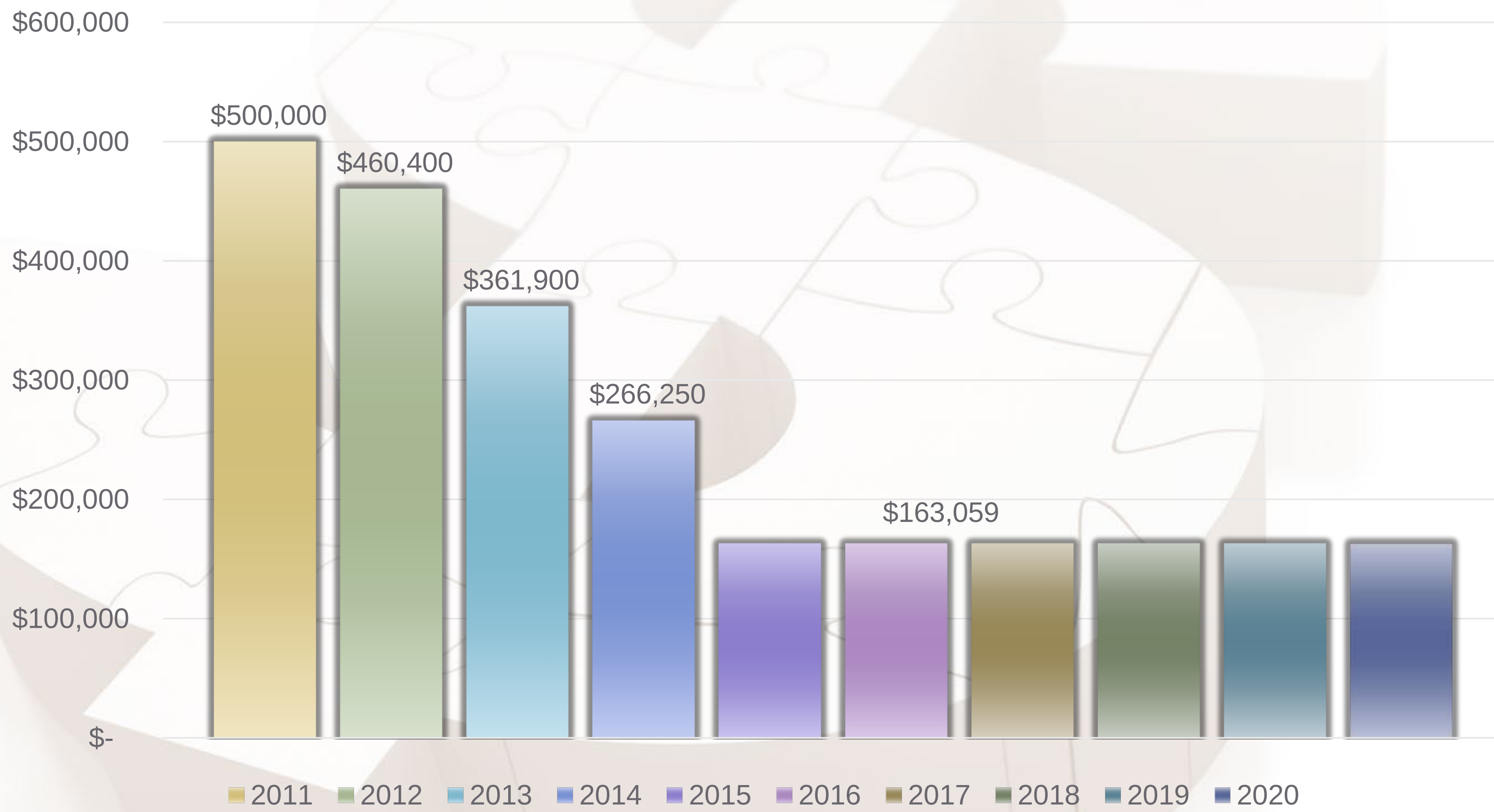
Comm Rehab Fund $500,000

Carryover Funding $73,474

Per Fund Balance Policy unassigned fund balance should be no less than 16.67% of expenditures or $5,313,215



Contingency Balance



Advances to TID Funds History

	2014	2015	2016	2017	2018	2019	2020
TID 3	1,419,107	1,367,897	1,367,897	1,367,897	1,367,897	1,367,897	1,367,897
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							
TID 9	90,985	78,799	83,397	113,217	140,955	158,541	198,982
TID 10		169,655	267,093	306,871	154,629		
TID 12				219,452		688,764	898,159
TOTAL	3,899,019	3,870,098	3,718,150	3,713,323	3,141,541	2,922,438	3,324,839

2020 GENERAL FUND REVENUES

	2020 Budget	2020 Actual	Variance
Taxes	19,102,333	$19,147,166	$44,833
Intergovernmental Grants	8,949,469	9,683,770	734,301
Licenses and Permits	881,057	1,001,776	120,719
Fines & Forfeitures	380,030	246,706	(133,324)
Public Chgs for Services	2,295,760	2,143,307	(152,453)
Intergovtl Charges	1,032,548	1,290,058	257,510
Miscellaneous Revenue	696,538	1,150,340	453,802
Transfers In	1,730,000	1,755,488	25,488
Total	35,067,735	36,418,611	1,350,876

Property Tax Income

	2019	2020	Change
General Fund	$ 18,232,895	$ 18,863,394	$ 630,499
Community/ Economic Dev	215,085	239,232	24,147
Recycling Fund	562,744	564,007	1,263
Debt Service	4,123,000	4,123,000	-
Capital Improvements Fund	498,890	446,865	(52,025)
Central Capital Purchasing	406,482	475,000	68,518
Airport Fund	101,000	125,000	24,000
Parking Fund	50,000	105,108.00	55,108
Transit Fund	830,413	1,114,341	283,928
Animal Control Fund	40,747	40,747	-
Total	$ 25,061,256	$ 26,096,694	$ 1,035,438

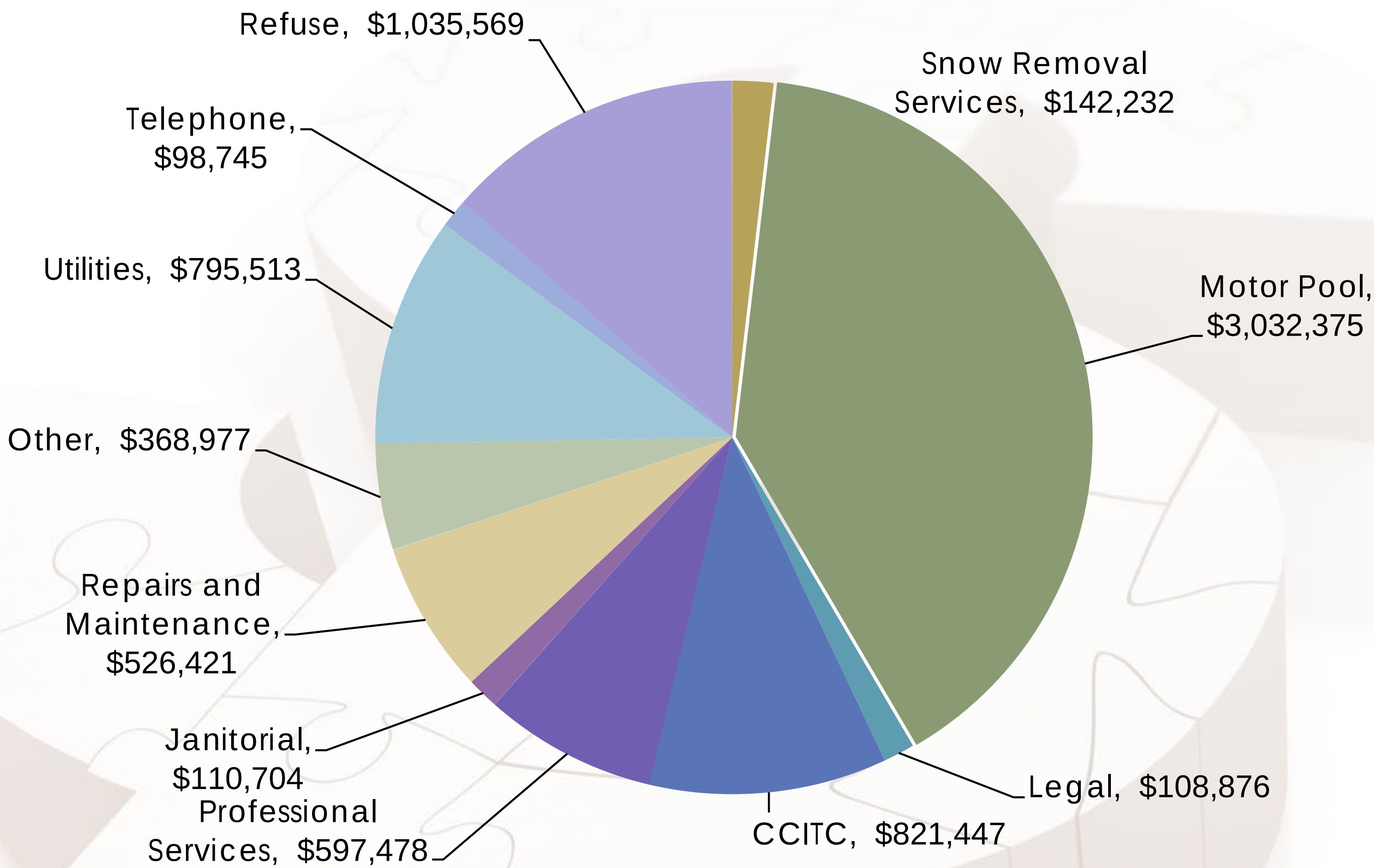
2020 GENERAL FUND EXPENDITURES

	2020 Budget	2020 Actual	Variance
General Government	$4,596,983	$4,599,063	($2,080)
Public Safety	18,586,347	18,987,289	(400,942)
Transportation/Streets	8,327,195	7,897,417	429,778
Sanitation/Health	929,000	924,445	4,555
Nat Resource/Parks	2,871,633	2,383,435	488,198
Transfers Out	588,000	588,000	-
Total	35,899,158	35,379,649	519,509

General Fund Salaries and Benefits

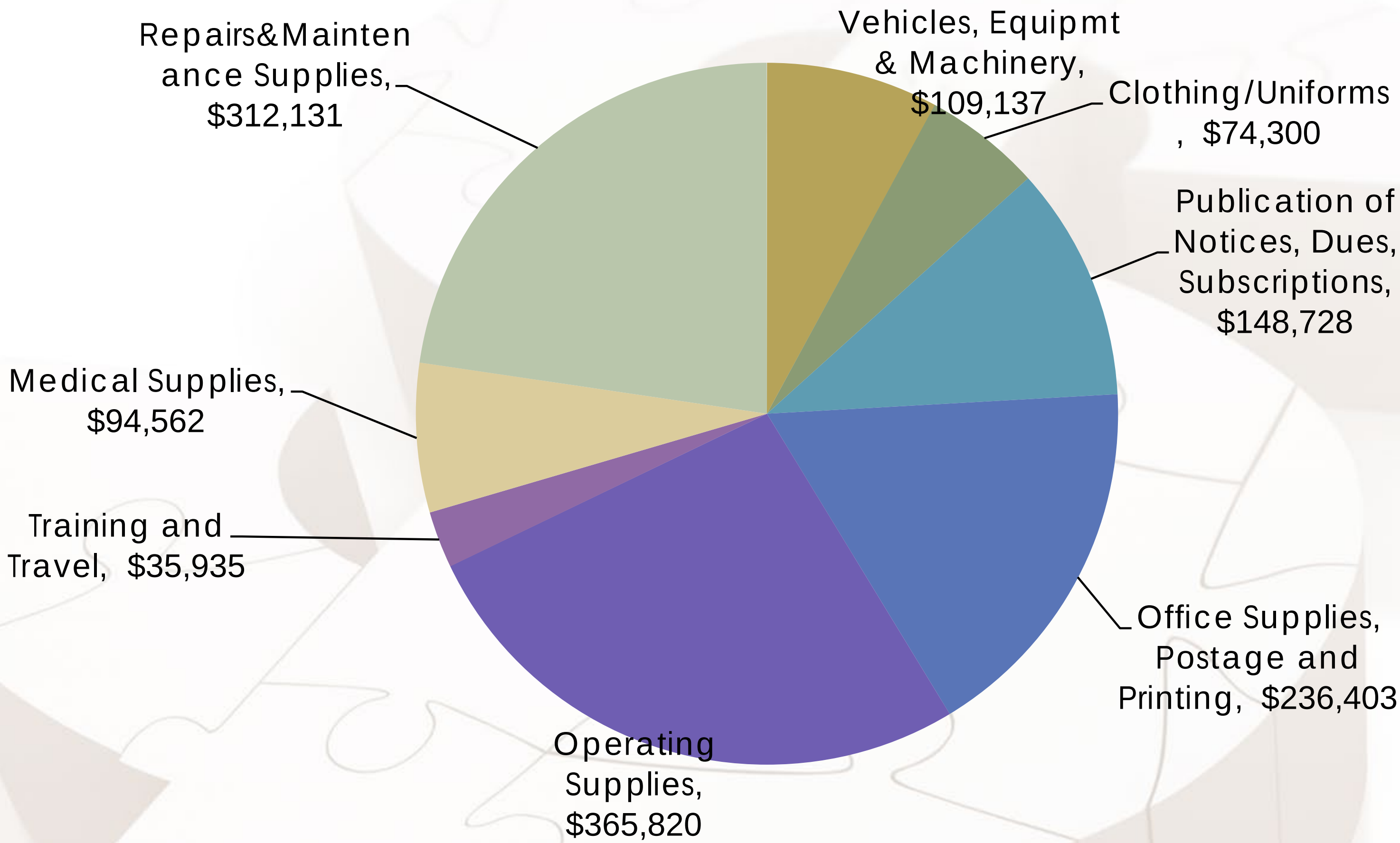
	2020 Budget	2020 Actual	Budget Variance
Salaries and Wages	$17,932,737	$17,685,786	$246,951
FICA	1,038,705	947,304	91,401
Retirement - ER	1,853,140	1,866,526	(13,386)
Health Insurance	3,639,148	3,443,956	195,192
Dental Insurance	133,883	119,536	14,347
Workers Compensation	319,391	313,262	6,129
Life Insurance	4,653	3,398	1,255
Unemployment	1,572	18,076	(16,504)
TOTALS	$24,923,229	$24,397,844	$525,385

General Fund Contractual Services



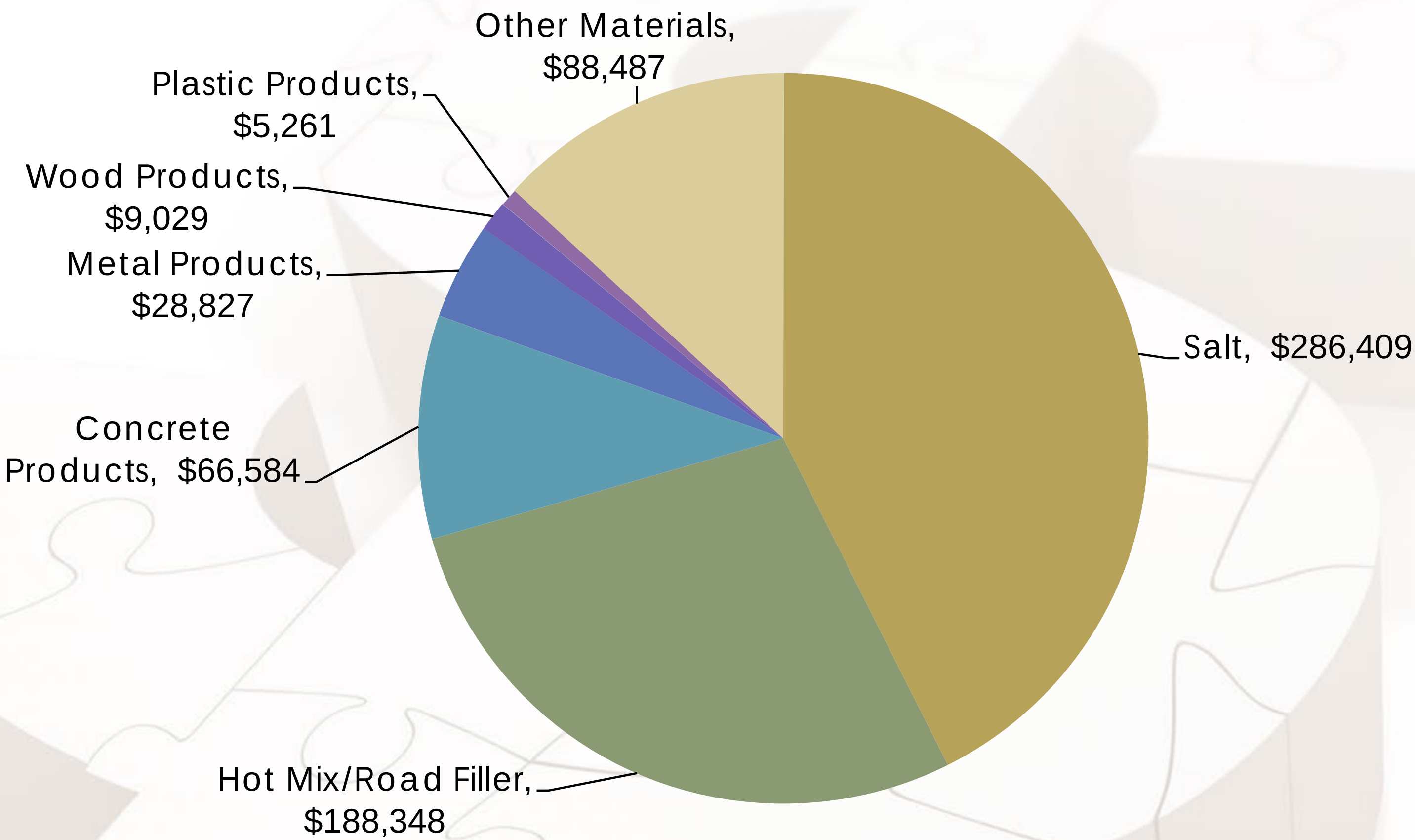
	2020 Budget	2020 Actual	2019 Actual
Contractual Services	$7,633,470	$7,638,337	$8,354,774

General Fund Supplies and Expenses



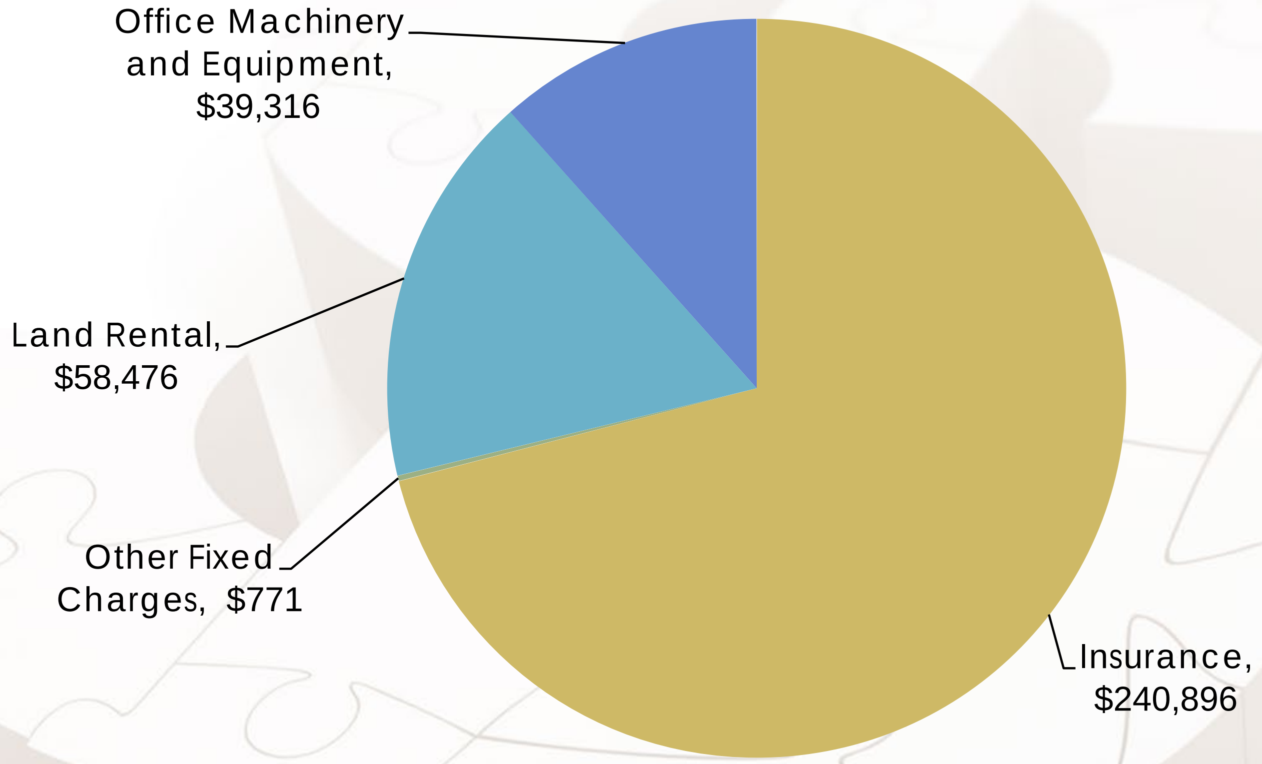
	2020 Budget	2020 Actual	2019 Actual
Supplies and Expenses	$1,424,895	$1,377,016	$1,229,541

General Fund - Materials



	2020 Budget	2020 Actual	2019 Actual
Materials	$913,873	$672,945	$1,005,150

General Fund Fixed Charges



	2020 Budget	2020 Actual	2019 Actual
Fixed Charges	$321,472	$339,459	$324,819

General Fund Other Expenditures

	2020 Budget	2020 Actual	Budget Variance
Grants, Contributions	$64,353	$229,564	($165,211)
Capital Outlay	$510	$10,075	($9,565)

General Fund Transfers Out

- **2020:**
- $ 125,000 - Recycling Fund
- 10,000 – Public Access Fund
- 25,000 – Airport Fund
- 250,000 – Parking Utility Fund
- 110,000 – CIP Fund
- 68,000 – Central Purchasing Fund
- $588,000

Special Revenue Funds

Fund Balance	2020	2019	2018	2017	2016
HUD Mortgage Fund	$157,004	$104,701	$131,917	$136,471	$74,276
Economic Development Fund	261,663	256,569	289,186	316,805	316,205
Room Tax Fund	153,176	76,882	41,458	45,345	93,087
EMS Grant Fund	37,150	40,009	40,047	33,336	25,906
Environmental Clean Up Fund	1,546,261	1,725,088	1,776,029	1,765,386	1,752,827
Other Grants and Special Purpose Accounts	926,060	874,089	839,823	817,150	730,779
Housing Stock Improvement Fund	311,584	374,960	309,357	318,381	490,183

- 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	2020	2019	2018	2017	2016
CDBG Grants Fund	$1,885,174	$1,740,118	$1,632,976	$1,513,743	$1,547,456
DLAD Mortgage Program Fund	529,830	515,298	540,214	540,214	519,967
Federal Rent Rehabilitation Fund	337,818	337,818	337,818	337,818	337,818
WRRP Fund	1,092,498	1,246,639	1,193,253	1,146,345	1,404,846
HazMat Fund	233,262	199,963	180,065	200,879	162,573
Public Access Fund	20,045	3,567	1,439	5,619	2,812
Recycling Fund	-17,529	8,194	8,314	-14,091	147
400 Block Fund	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	1,370
Debt Proceeds and Premiums	165,291
Transfers In	14,287,451
Total Revenue	$18,577,112
Expenditures	
Principal	$16,780,120
Interest	2,307,883
Total Expenditures	$19,088,003
Net Change in Fund Balance	(510,891)
Beginning Fund Balance	1,078,894
Ending Fund Balance	$568,003

Debt Changes 2020 – Govt Activity

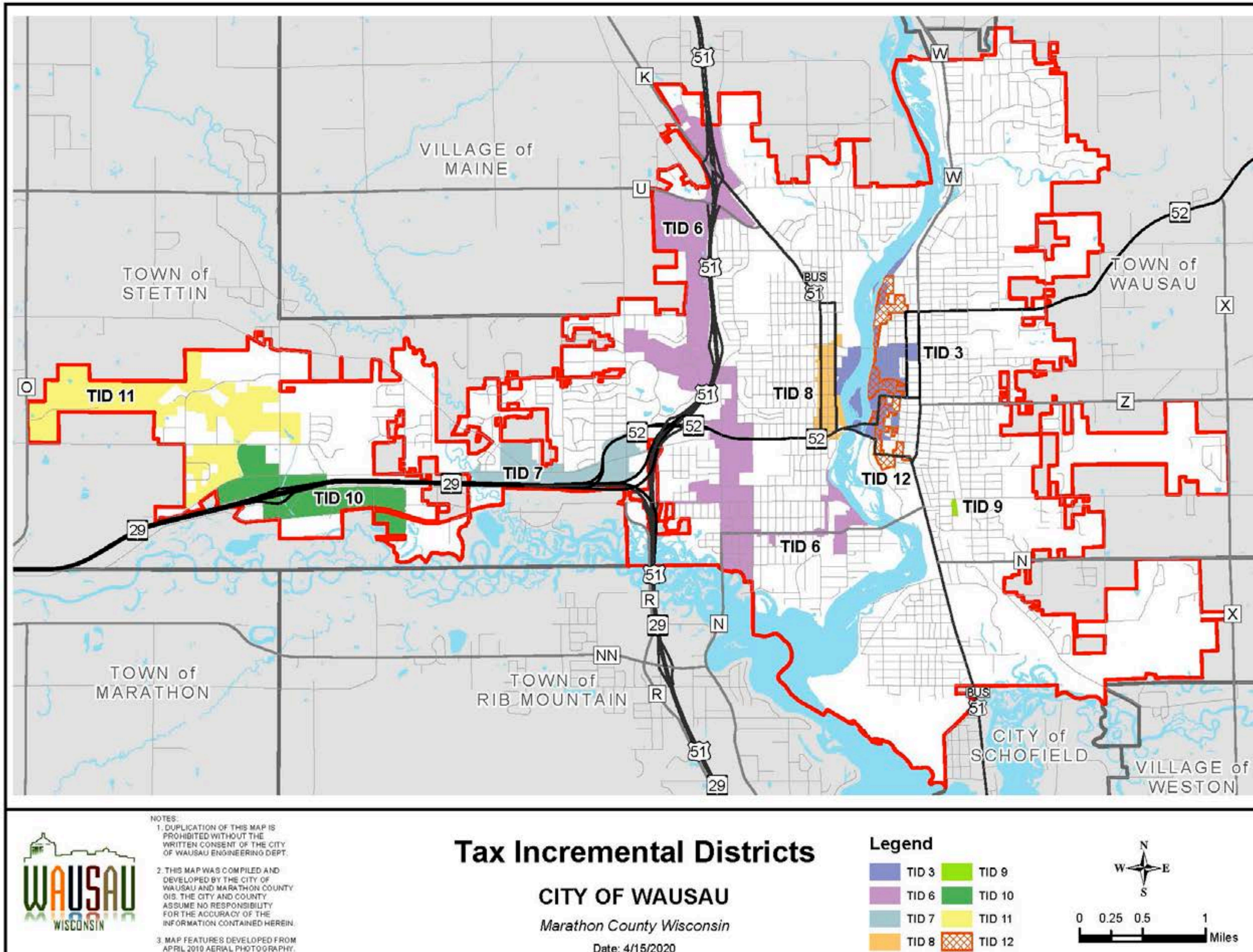
2020 Activity	Beginning Balance	Increases	Decreases	Ending Balance	Due Within One Year
Governmental activities:					
General obligation debt:					
Bonds payable	$ 31,270,000	$ 6,625,000	$ (2,710,000)	$ 35,185,000	$ 2,685,000
Notes payable	34,832,200	5,390,000	(7,270,120)	32,952,080	6,477,080
Debt from direct borrowings:					
State trust fund loans	-	2,986,000	-	2,986,000	577,949
Loans from local foundations	2,559,779	-	(200,000)	2,359,779	-
Total general obligation debt	68,661,979	15,001,000	(10,180,120)	73,482,859	9,740,029
Note anticipation notes	14,610,000	-	(6,600,000)	8,010,000	-
Total	$ 83,271,979	$ 15,001,000	$ (16,780,120)	$ 81,492,859	$ 9,740,029
DECREASE				***$ 1,779,120***	

Debt Changes 2021 –Govt 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	(6,775,000)	31,672,080	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	(12,446,000)	76,226,859	10,465,000
Note anticipation notes	8,010,000	-	(8,010,000)	-	-
Total	$ 81,492,859	$ 15,190,000	$ (20,456,000)	$ 76,226,859	$ 10,465,000
DECREASE				***$ 5,266,000***	

Debt Changes 2020 –Business Act.

2020 Activity		Beginning Balance	Increases	Decreases	Ending Balance	Due Within One Year
Business Type Activities:						
GO Bonds payable		$ 597,800	$ -	$ (299,880)	$ 297,920	$ 297,920
Revenue Bonds		18,560,000	-	(1,220,000)	17,340,000	1,270,000
Debt from direct borrowings:						
	Sewer Clean Water Fund	-	17,758,360	-	17,758,360	-
	Water Safe Drinking Water		9,115,561		9,115,561	-
	Total general obligation debt	19,157,800	26,873,921	(1,519,880)	44,511,841	1,567,920
Revenue Bond Anticipation Notes		5,055,000	5,105,000	(10,160,000)	-	-
Total		$ 24,212,800	$ 31,978,921	$ (11,679,880)	$ 44,511,841	$ 1,567,920



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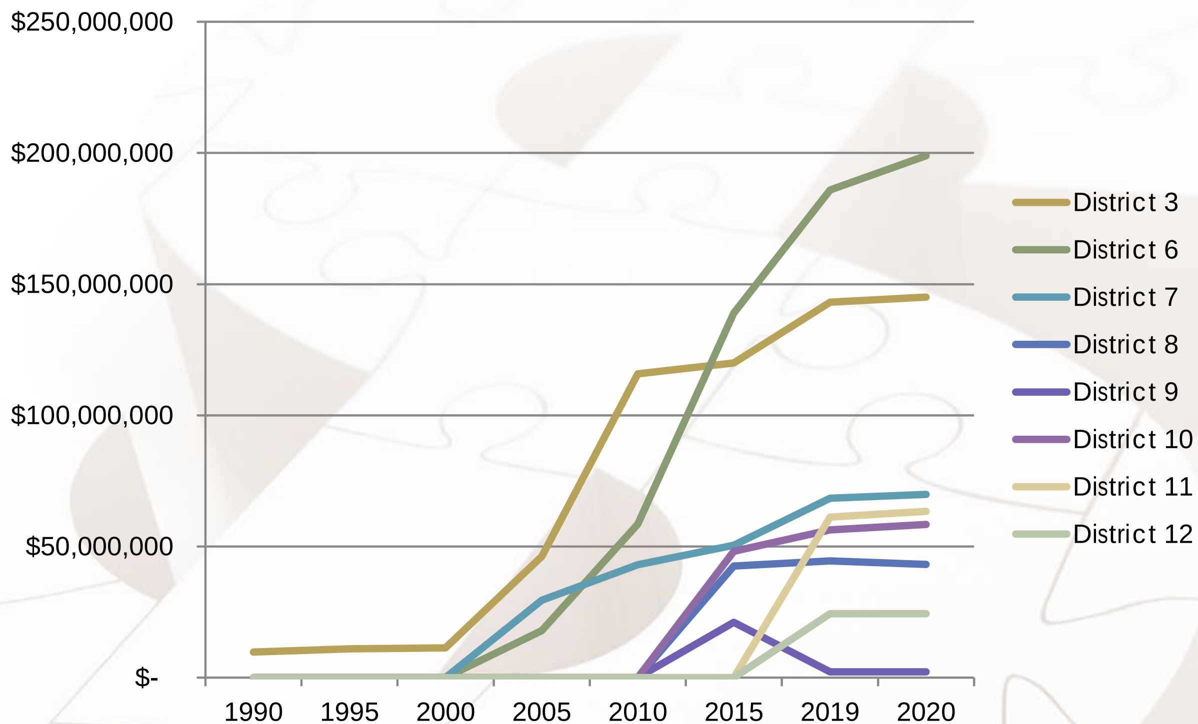
TID VALUE



	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 5	$0	$105,900	$11,962,200	$18,300,700	$45,633,600	$48,176,800	$34,453,200	$0	$0
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

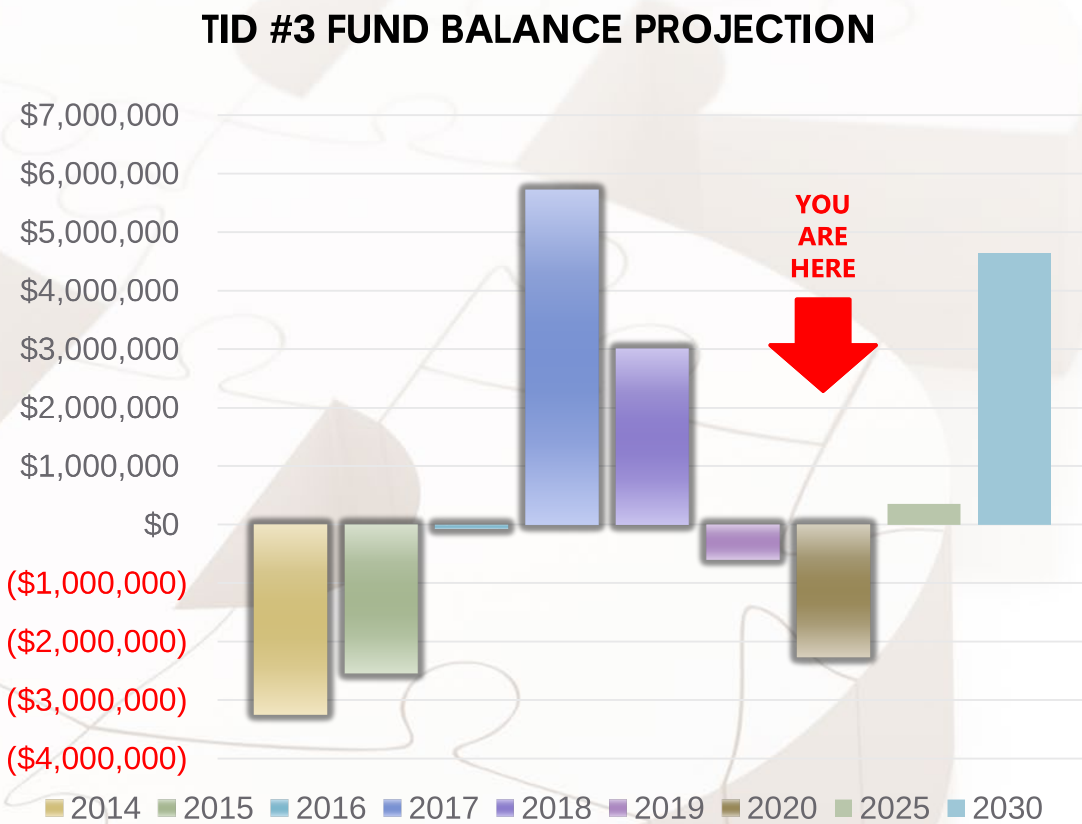
TID #3 – Downtown Development

12/31/20 Fund Deficit
($2,263,060)

Current Projects:
None

2020 Increment:
$2,646,873

Debt Statistics 12/31/2020:
Balance $18,601,247
Retirement 2031



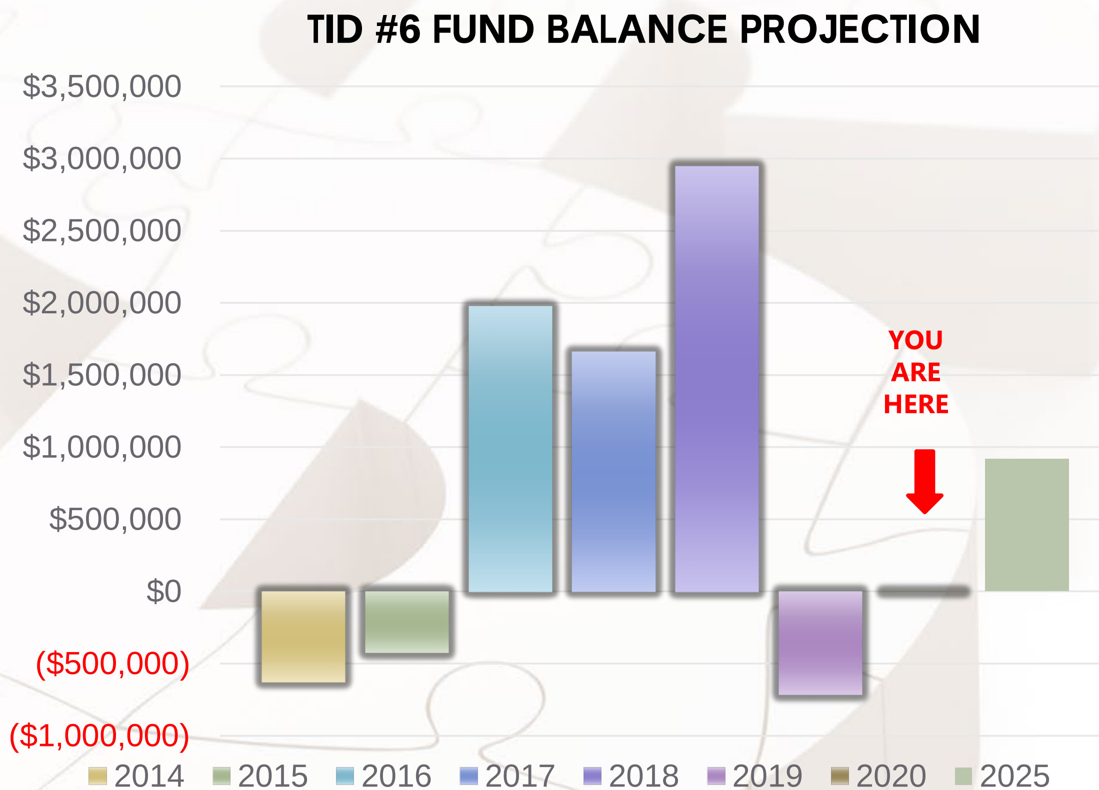
TID #6 – West Side Development

12/31/20 Fund Deficit
($3,263)

Current/Future Projects
None

2020 Increment
$2,981,932

Debt Statistics 12/31/2020:
Balance $13,714,120
Retirement 2025



TID #7 – West Side Development

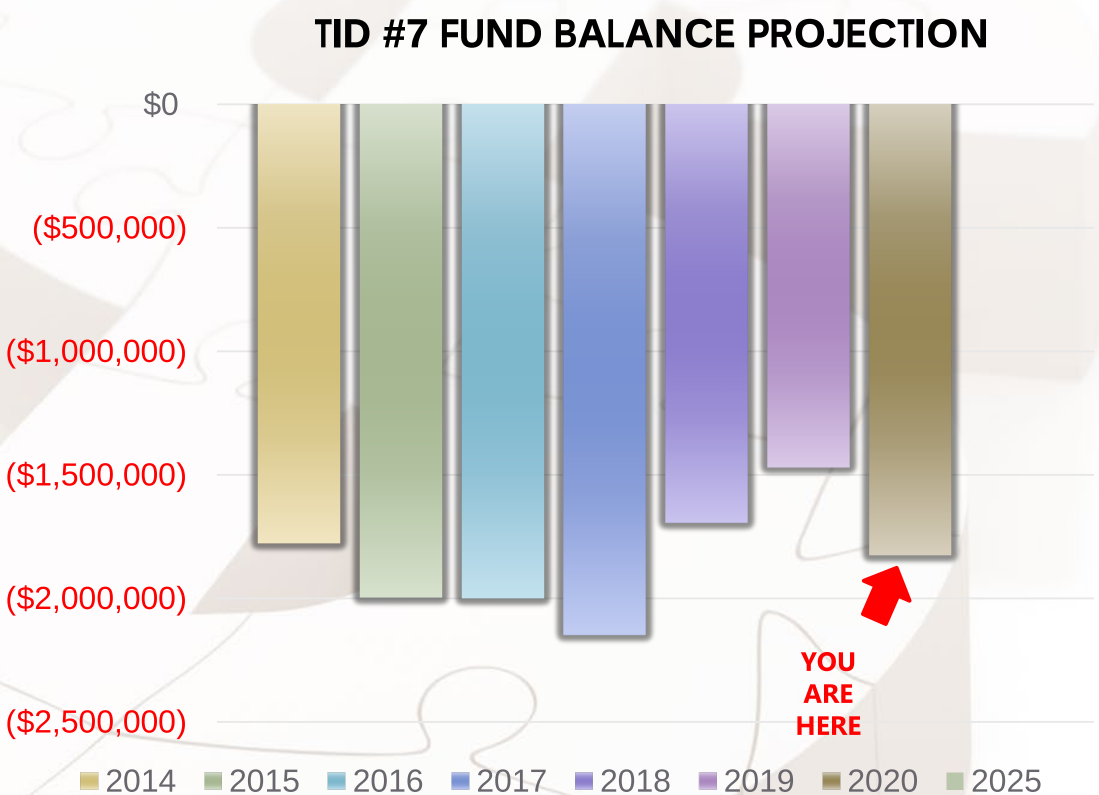
12/31/20 Fund Deficit
($1,824,331)

Current/Future Projects
None

2020 Increment:
$1,024,683

Debt Statistics 12/31/2020:
Balance $80,000

Increment Sharing TID #12



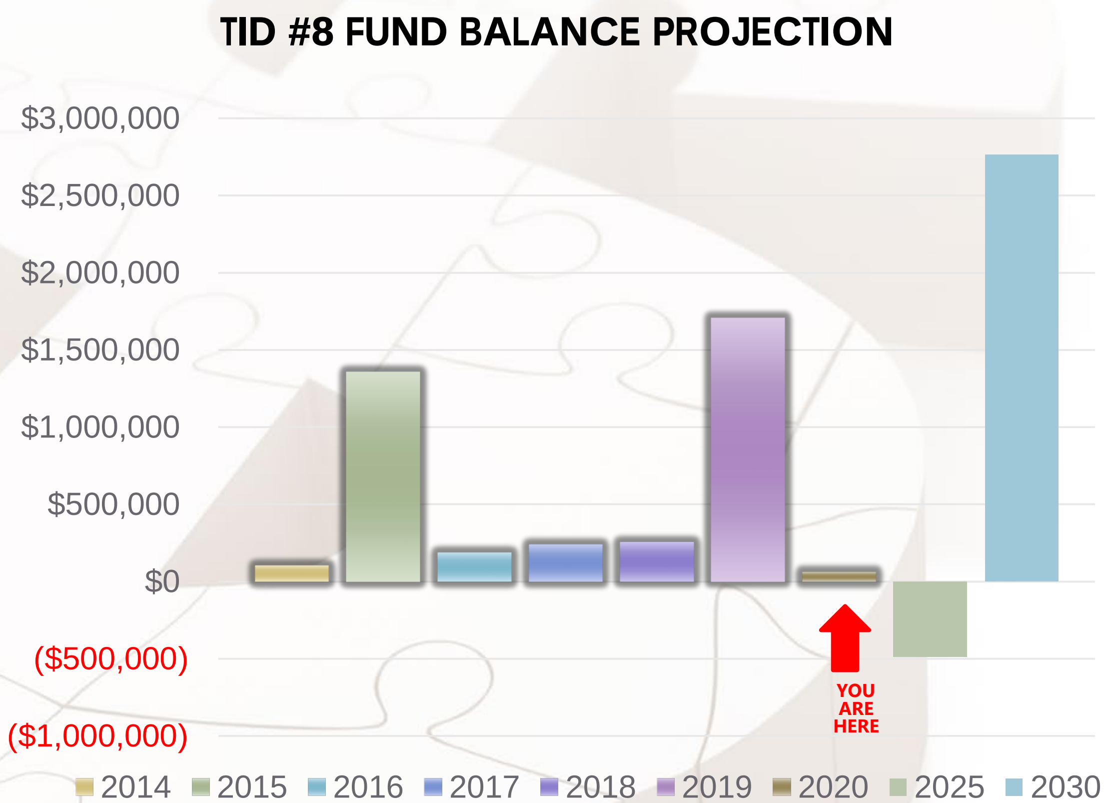
TID #8 – Near West Side

12/31/20 Fund Balance:
$63,209

Current/Future Projects
- Multi housing developer grants

2020 Increment: $239,784

Debt Statistics 12/31/2020:
Balance $4,913,168
Retirement 2032



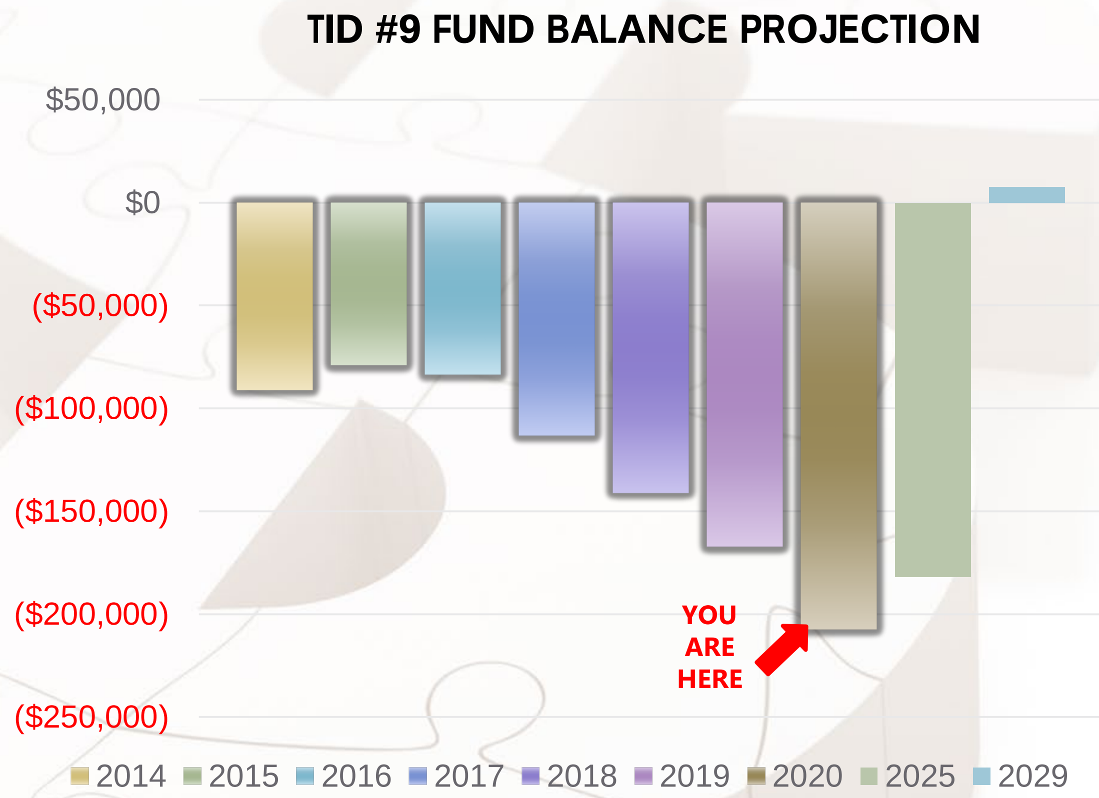
TID #9 – Big Bull Falls

12/31/20 Fund Deficit
($207,365)

Current/Future Projects
None

2020 Increment:
$24,876

Debt Statistics 12/31/2020:
Balance $180,000
Retirement 2029



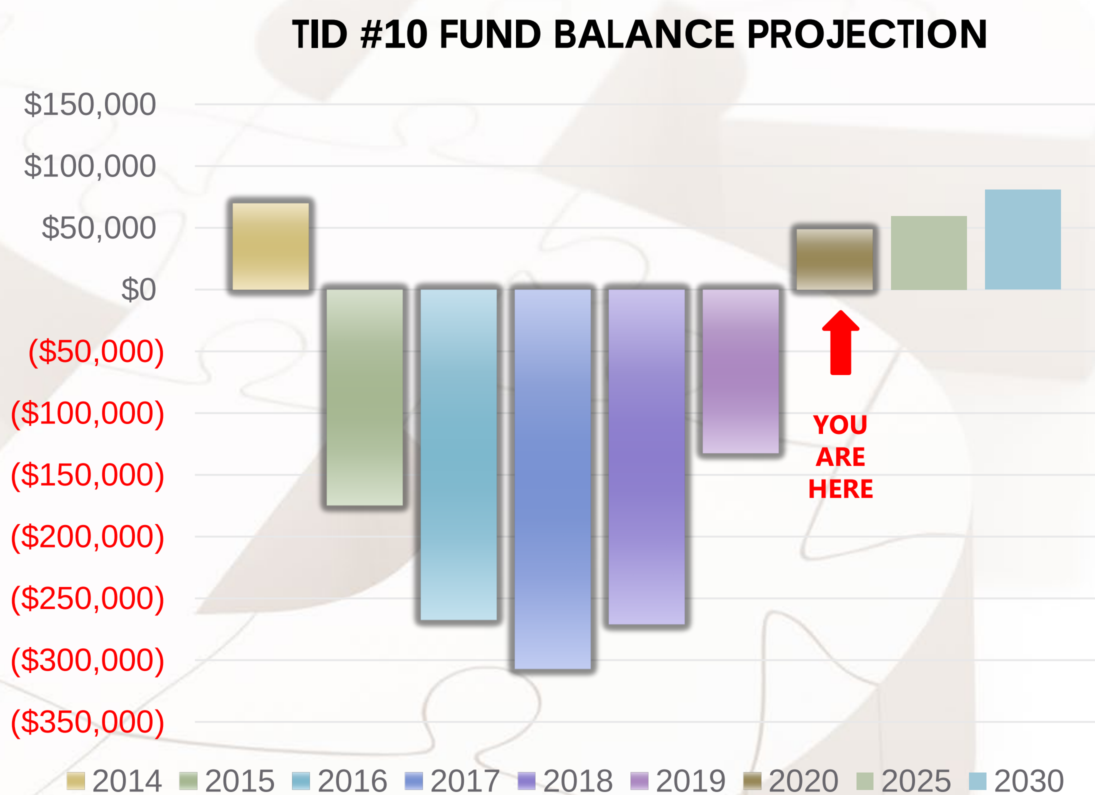
TID #10 – Business Campus

12/31/20 Fund Surplus
$48,838

Current/Future Projects
Streets and pedestrian improvements

2020 Increment:
$281,204

Debt Statistics 12/31/2020:
Balance $1,200,000
Retirement 2030



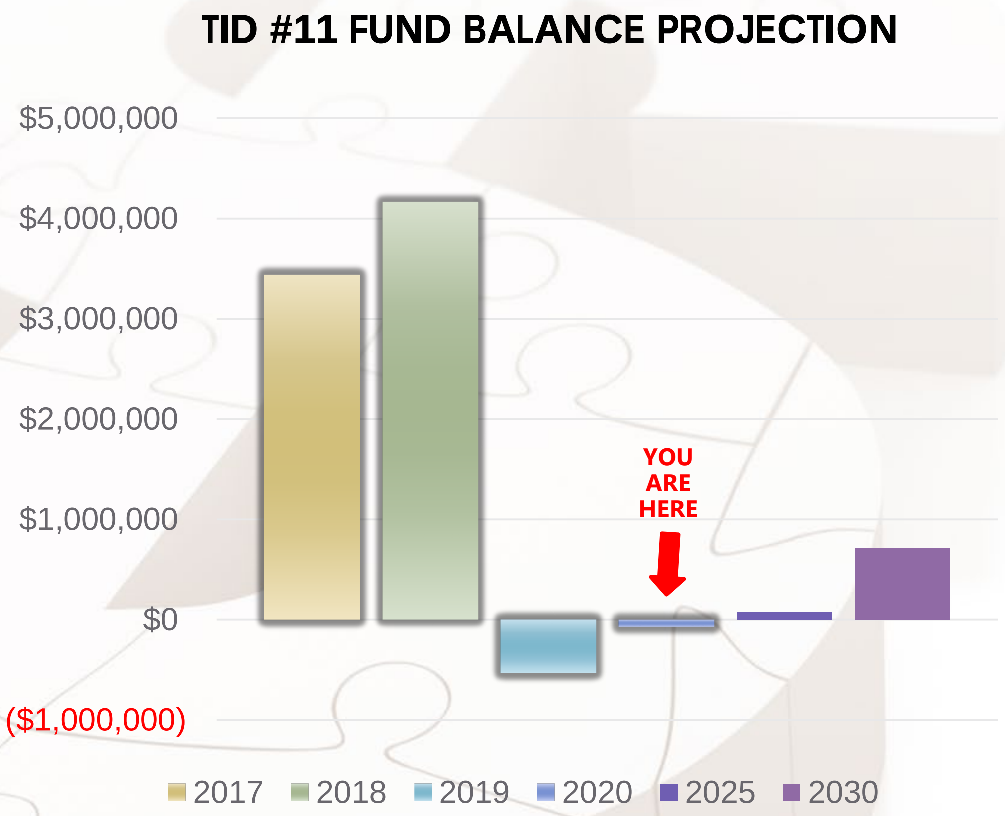
TID #11 – Business Campus Expansion

12/31/20 Fund Deficit
($72,856)

Current Projects
GLC increment grants

2020 Increment:
$1,580,152

Debt Statistics 12/31/2020:
Balance $10,630,000
Retire 2035



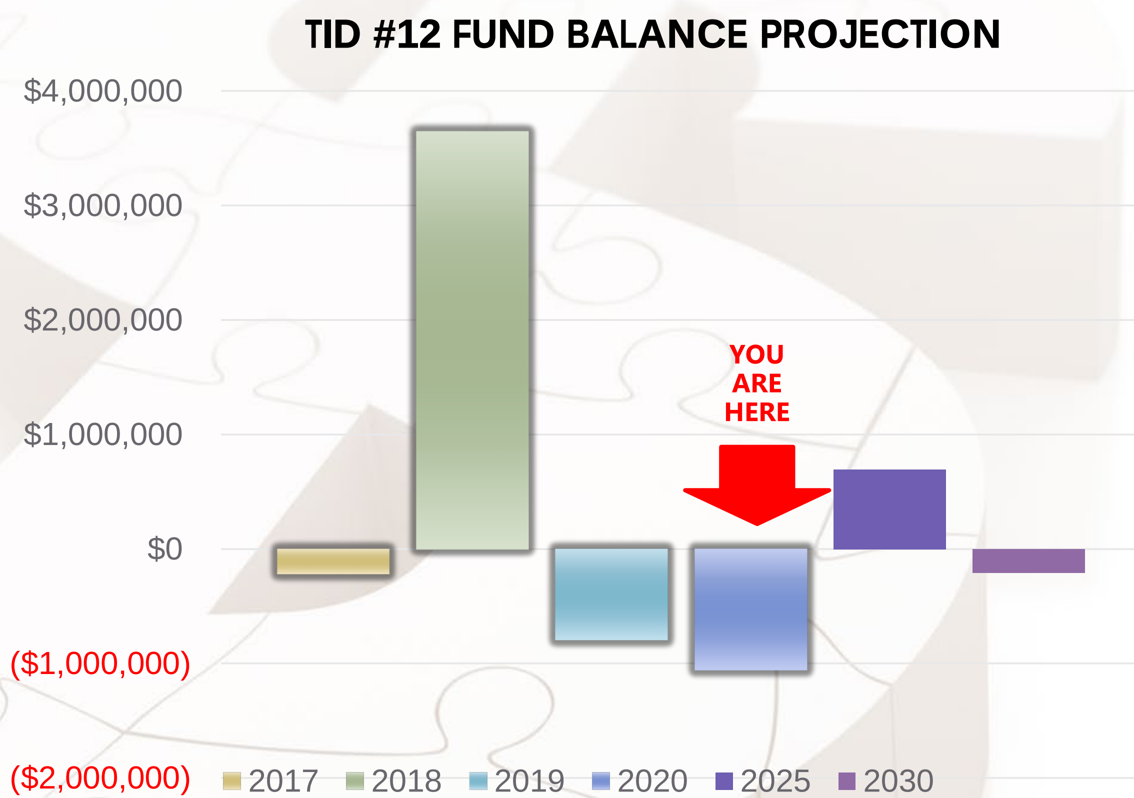
TID #12 – Downtown/Riverfront/Mall

12/31/20 Fund Deficit
($1,058,940)

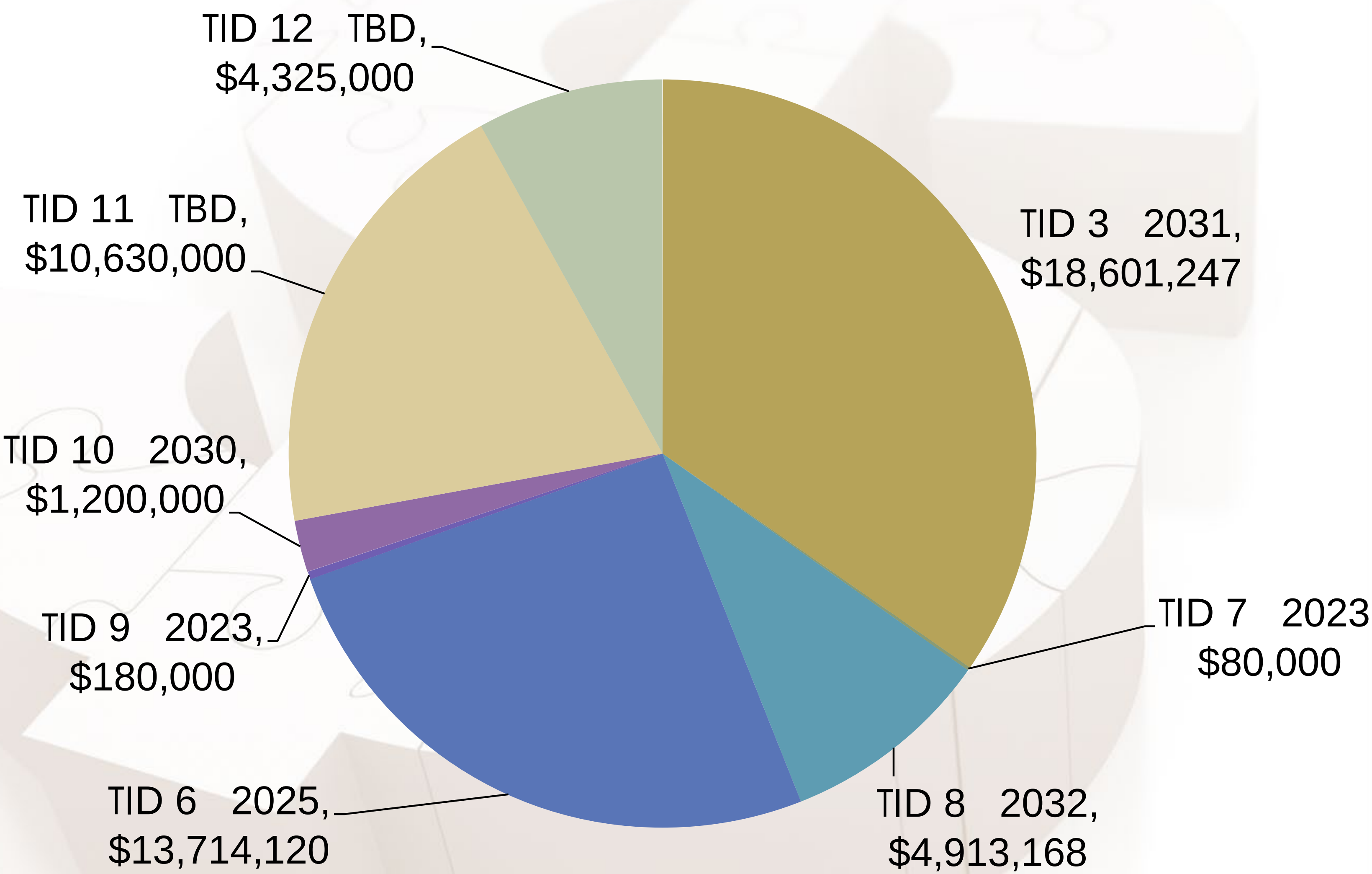
Current Projects
Mall redevelopment
(1/2 mile boundary)
Riverfront redevelopment
Developer commitments

No Increment
TID 7 revenue sharing

Debt Statistics 12/31/2020:
Balance $4,325,000



TID Debt Outstanding 12/31/2020



Outstanding TID Obligations to Developers

- TID 3 – Riverfront - agreement under development with Riverlife Wausau LLC $50,000
- TID 3 - Dudley Tower Skywalk
- TID 3 – Resurrection Church green space
- TID 8 – Schierl TFB MI – LLC increment grant $141,938
- 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 - $6,400,000
- TID 12 – Macndon Ventures LLC $82,026
- TID 12 – WOZ demolition grant $3.5 million

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	12/31/2028	04/10/2039
TID 9	12/31/2030	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

Motor Pool Financial Concerns

		2021	2022
BALANCE AVAILABLE 1/1/2021		$ 1,639,535	$ (166,727)
ADD:	2021 CASH PROFITS	1,300,000	1,500,000
	DEBT PROCEEDS	1,000,000	-
LESS: 2021 EQUIPMENT PURCHASES			
	DPW	(1,841,259)	(2,045,008)
	FIRE	(2,243,583)	
	POLICE	(21,420)	(309,060)
PROJECTED YE BALANCE		**$ (166,727)**	**$ (854,068)**

CITY OF WAUSAU 2021 BUDGET
GENERAL FUND STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL
June 30, 2021
NARRATIVE

REVENUES

Total General Fund revenues for the month ending May 31, 2021 are $24.8 million. This amount is an increase of $509,500, or 2.1%, above actual revenues for the same period last year. However, the increase is attributed to an increase in tax revenues collected in 2021, additional Municipal Service Aids payment from the state, and an unbudgeted legal judgement of $147,000 received earlier in 2021.

When compared to June of 2020, other General Fund revenue collections continue to lag behind last year. However there are modest signs of improvement from the spring. Total collections for public charges for services are $166,300 behind May of 2021 (-14.3%), permits and licensing revenues continues to lag from last year (-43.9%) but collections are beginning to increase from the spring. As it was reported in prior months, the most significant decline in revenues is in the City's interest earnings on general investments. These revenues continue to lag well below last year (-88.6%), but we will continue to monitor the financial markets and keep a close eye on the City's investments.

Total General Fund revenues are at 68.4% of the annual estimate for Budget Year 2021.

EXPENSES

As of June 30, 2021, of total General Fund expenditures are $16.6 million, which is a decrease of approximately $349,300 (-2.1%) from the same period last year. Compared to May of 2020, 2021 Public Works expenses are down $280,000 which is primarily due to the mild spring weather (however, these savings could be offset by heavy winter weather in the 4th quarter). Fire Department firefighting expenses are down $222,000 (-10%) and Emergency government (COVID-19) expenses are down $103,100 (-98%) when compared to May of 2020.

At 50% of the way through the year, 2021 expenditures across the departments are consistent with budget estimates (General Government 46.6%, Public Safety 46.2%, Streets 42.9%, Garbage 50.0%, and Parks and Recreation Departments 44.9%). Expenditures are at acceptable levels; there are no known areas of concern or expectations to exceed the 2021 budget.

CITY OF WAUSAU, WISCONSIN
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES - BUDGET AND ACTUAL
Period Ended June 30, 2021

	2021 Budget		YTD	Variance with	2020
	Original	Final	Actual	Final Budget	YTD
TAXES					
General property taxes	$ 20,185,188	$ 20,185,188	$ 20,185,188	$ -	$ 18,863,394
Mobile home parking fees	28,000	28,000	18,783	(9,217)	19,317
Payments in lieu of taxes	100,000	100,000	464	(99,536)	1,100
Other taxes	70,500	70,500	54,565	(15,935)	68,833
Total Taxes	20,383,688	20,383,688	20,258,999	(124,689)	18,952,644
INTERGOVERNMENTAL AID					
State shared taxes	4,670,363	4,670,363	101,706	(4,568,657)	109,606
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	161,404
Transportation aids	3,061,498	3,061,498	1,528,900	(1,532,598)	1,490,539
Other grants	223,316	223,316	35,999	(187,317)	72,173
Total Intergovernmental	9,158,707	9,158,707	1,889,442	(7,269,265)	1,833,722
LICENSES AND PERMITS					
Licenses	161,720	161,720	86,058	(75,662)	129,871
Franchise fees	335,000	335,000	56,602	(278,398)	73,476
Permits	275,317	275,317	133,016	(142,301)	287,771
Total Licenses and Permits	772,037	772,037	275,675	(496,362)	491,118
FINES, FORFEITURES, AND PENALTIES	306,030	306,030	166,908	(139,122)	148,223
LEGAL JUDGEMENTS, AWARDS AND DAMAGES	-	-	146,618	146,618	300
PUBLIC CHARGES FOR SERVICES					
General government	88,630	88,630	34,596	(54,034)	54,653
Public safety	1,837,746	1,837,746	706,138	(1,131,608)	748,055
Streets and related facilities	140,200	140,200	51,475	(88,725)	96,684
Recreation	180,800	180,800	47,445	(133,356)	77,549
Public areas	139,560	139,560	6,652	(132,908)	35,657
Total Public Charges for Services	2,386,936	2,386,936	846,307	(1,540,629)	1,012,597
INTERGOVERNMENTAL CHARGES FOR SERVICES					
State and federal reimbursements	11,350	11,350	-	(11,350)	-
County and other municipalities	88,348	88,348	40,528	(47,820)	72,579
City departments	763,500	763,500	146,254	(617,246)	145,383
Total Intergovernmental Charges for Services	863,198	863,198	186,781	(676,417)	217,962

CITY OF WAUSAU, WISCONSIN
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES - BUDGET AND ACTUAL (Continued)
Period Ended June 30, 2021

	Budgeted Amounts			Variance with	2020
	Original	Final	Actual	Final Budget	YTD
COMMERCIAL					
Interest on general investments	$ 400,000	$ 400,000	$ (18,047)	$ (418,047)	$ 632,251
Interest on special assessments	-	-	51	51	63
Other interest	7,000	7,000	97,403	90,403	62,998
Total Commercial	407,000	407,000	79,407	(327,593)	695,312
MISCELLANEOUS REVENUES					
Rent of land and buildings	128,000	128,000	66,450	(61,550)	103,200
Sale of City property/loss compensation	18,200	18,200	19,909	1,709	3,650
Other miscellaneous revenues	31,805	31,805	66,585	34,780	15,337
Total Miscellaneous Revenues	178,005	178,005	152,944	(25,061)	122,187
OTHER FINANCING SOURCES					
Transfers in	1,861,355	1,861,355	844,330	(1,017,025)	863,830
TOTAL REVENUES AND OTHER FINANCING SOURCES	$ 36,316,956	$ 36,316,956	$ 24,847,412	$ (11,469,544)	$ 24,337,895

CITY OF WAUSAU, WISCONSIN
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
Period Ended June 30, 2021

	2021 Budget Original	2021 Budget Final	YTD Actual	Variance with Final Budget	2020 YTD
GENERAL GOVERNMENT					
City Council	$ 90,004	$ 90,004	$ 36,710	$ 53,294	$ 38,447
Mayor	179,360	179,360	84,359	95,001	90,193
City Promotion	101,500	151,500	64,918	86,582	64,418
Finance department	538,546	588,546	257,564	330,982	273,058
Data processing	886,694	886,694	433,168	453,527	420,019
City clerk/customer service	434,124	434,124	195,023	239,101	214,309
Elections	70,498	70,498	51,522	18,976	131,288
Assessor	583,842	583,842	242,329	341,513	241,566
City attorney	614,367	614,367	300,818	313,549	325,341
Municipal court	152,989	152,989	62,571	90,418	58,361
Human resources	391,890	391,890	174,382	217,508	171,106
City hall and other municipal buildings	463,652	463,652	258,456	205,196	246,426
Unclassified	30,000	30,000	1,540	28,460	86,092
Total General Government	4,537,467	4,637,467	2,163,359	2,474,108	2,360,623
PUBLIC SAFETY					
Police department	10,287,426	10,287,426	4,870,237	5,417,189	4,734,058
Fire department	4,585,931	4,585,931	2,003,996	2,581,935	2,226,124
Ambulance	3,473,444	3,473,444	1,691,824	1,781,621	1,599,174
Emergency government (COVID-19)	10,000	20,000	1,940	18,060	105,019
Inspections	1,871,244	1,871,244	788,398	1,082,846	851,457
Total Public Safety	20,228,046	20,238,046	9,356,395	10,881,650	9,515,831
TRANSPORTATION AND STREETS					
Engineering	1,405,888	1,404,888	674,096	730,792	669,443
Department of public works	6,140,511	6,135,511	2,559,636	3,575,875	2,839,762
Total Transportation and Streets	7,546,399	7,540,399	3,233,732	4,306,667	3,509,205
SANITATION, HEALTH AND WELFARE					
Garbage and refuse collection	945,000	945,000	472,873	472,127	462,157
NATURAL RESOURCES/RECREATION					
Parks and recreation	3,108,683	3,122,157	1,400,498	1,721,659	1,128,312
OTHER FINANCING USES					
Transfers out	-	-	-	-	-
TOTAL EXPENDITURES AND OTHER FINANCING USES	$ 36,365,594	$ 36,483,068	$ 16,626,857	$ 19,856,211	$ 16,976,127

CITY OF WAUSAU, WISCONSIN
GENERAL FUND
SUMMARY OF BUDGET MODIFICATIONS
Period Ended June 30, 2021

BUDGET REVENUES RECONCILIATION		
2021 ADOPTED BUDGET	$	36,316,956
Write off Uncollectible Delinquent Personal Property Tax Accounts	$	(5,973)
2021 MODIFIED BUDGET	$	36,310,983
BUDGET EXPENDITURES RECONCILIATION		
2021 ADOPTED BUDGET	$	36,365,594
Finance - Priority Based Budgeting Software		50,000
2020 Budget Carryovers:		
Parks - Emerald Ash Borer		13,474
Unclassified - Strategic Plan Professional Services		50,000
Emergency Government Municipal Agreement		10,000
2021 MODIFIED BUDGET	$	36,489,068

CITY OF WAUSAU
SOLE SOURCE PURCHASE JUSTIFICATION
REQUIRED FORM PURCHASE OF GOODS OR SERVICES EXCEEDING $10,000

Purchase of goods or services for no more than $25,000 may be made without competition when it is agreed ***in advance*** between the Department Head and the Finance Director. Sole source purchasing allows for the procurement of goods and services from a single source without soliciting quotes or bids from multiple sources. Sole source procurement cannot be used to avoid competition, rather it is used in certain situations when it can be documented that a vendor or contractor holds a unique set of skills or expertise, that the services are highly specialized or unique in character or when alternate products are unavailable or unsuitable from any other source. Sole source purchasing should be avoided unless it is clearly necessary and justifiable. The justification must withstand public and legislative scrutiny. The Department Head is responsible for providing written documentation justifying the valid reason to purchase from one source or that only one source is available. Sole source purchasing criteria include: urgency due to public safety, serious injury financial or other, other unusual and compelling reasons, goods or service is available from only one source and no other good or service will satisfy the City's requirements, legal services provided by an attorney, lack of acceptable bids or quotes, an alternate product or manufacturer would not be compatible with current products resulting in additional operating or maintenance costs, standardization of a specific product or manufacturer will result in a more efficient or economical operation or aesthetics, or compatibility is an overriding consideration, the purchase is from another governmental body, continuity is achieved in a phased project, the supplier or service demonstrates a unique capability not found elsewhere, the purchase is more economical to the city on the basis of time and money of proposal development.

1. Sole source purchase under $10,000 shall be evaluated and determined by the Department Head.
2. Sole source purchase of $10,001 to $25,000 a formal written justification shall be forwarded to the Finance Director who will concur with the sole source or assist in locating additional competitive sources.
3. Sole source purchase exceeding $25,000 must be approved by the Finance Committee.

☐ **Ongoing Sole Source – 365 days** ☒ **One Time Sole Source Request**

1. Provide a detailed explanation of the good or service to be purchased and vendor.

The City would like to replace downtown public litter and recycling containers. These would replace the existing containers many which have lost tops and are worn. We propose to purchase the containers from Wausau Tile.

2. Provide a brief description of the intended application for the service or goods to be purchased.

Replace existing downtown containers. We would retain containers that are still in acceptable condition and use in alternate locations.

3. State why other products or services that compete in the market will not or do not meet your needs or comply with your specifications.

We were dissatisfied with the containers purchased from Rehrig. They have not held up over time and the vendor has been uncooperative in replacing broken lids. Wausau Tile is a local vendor and they have developed a standard container color that will match our downtown light fixtures. We also believe the container style is much more attractive.

4. Describe your efforts to identify other vendors to furnish the product or services.

Rehrig and Toter are the two known available vendors. Neither vendor has a standard color that matches our light poles.

5. How did you determine that the sole source vendor's price was reasonable?

The 2016 Rehrig price for the trash container was $385. Wausau Tiles quote for the same product is $395.

6. Which of the following best describes this sole source procurement? Select all that apply.

☒ Product or vendor is uniquely qualified with capability not found elsewhere.

☐ Urgency due to public safety, serious financial injury or other. (explain)

☐ The procurement is of such a specialized nature that by virtue of experience, expertise, proximity or ownership of intellectual property

☐ Lack of acceptable quotes or bids.

☒ Product compatibility or the standardization of a product.

☐ Continuation of a phased project.

☐ Proposal development is uneconomical.

Department: FINANCE

Preparer: MARYANNE GROAT

Vendor Name: Wausau Tile

Expected amount of purchase or contract: $33,420

Department Head Signature: ***Date:***

Finance Director Signature: ***Date:***

WAUSAU TILE

QUOTATION

Customer: **CITY OF WAUSAU**
(24046700) 407 GRANT ST
WAUSAU, WI 54403

Ship To: 407 GRANT ST
MARATHON
WAUSAU, WI 54403

Quote Number: **Q23046**
Quote Date: August 04, 2021
Price Valid for: 30 days
Terms: NET 30 DAYS

Attention: **Maryanne Groat**
mgroat@ci.wausau.wi.us
715-261-6645

Project: **Waste Containers**

Sales Person: Jeff Gramling
jeff@wtwisconsin.com
715-359-5441

Line	Product	Description	Quantity	UOM	Weight	Price	Total
1	TF1953	29"SQ LIFTABLE W/C, 65G Dark Brown	50	EA	100.00	$395.00	$19,750.00
2	TF1954	29"SQ LIFTABLE RECYCLE WC, 65G Dark Brown with "RECYCLE" on lid below opening in white.	30	EA	100.00	$449.00	$13,470.00

Total Weight: 8,000 lbs

Item Total: $33,220.00

ESTIMATED Shipping: $200.00

Sales Tax: $0.00

TOTAL PRICE: **$33,420.00**

QUOTATION

Customer: **CITY OF WAUSAU**

Quote Number: **Q23046**

Terms & Conditions

1. The purchase order (“contract”) and payment should be made out to Wausau Tile, Inc.
2. To expedite shipment, please include an address for billing and an address for delivery.
3. This is a materials only bid. Prices are based on square footage or units as listed above, and subject to change if there are any increases or decreases of quantities to the project.
4. 30% Down payment is required on all custom or modified products prior to start of production.
5. Field measurements, specifications and quantity confirmation are responsibilities of the customer.
6. Freight rate shown is an estimate based on today's rates. Actual freight cost will be calculated and invoiced at the time of shipment. Delivery is for one location only unless noted in bid.
7. Customer will be notified when product is ready for delivery. Storage charges apply if customer delays shipment more than 30 days after notice.
8. All cancelled/returned orders must receive prior written approval from a Wausau Tile sales representative.
9. Unloading, assembly, and installation are the responsibility of the customer or its consignee.
10. Materials must be unloaded within 2 hours of arrival or customer will be charged for hold-over at the rate of $100/hour.
11. Wausau Tile standard purchase and warranty terms apply as stated under Terms of Sale on Wausau Tile's website. A copy of the Terms of Sale is available upon email request to: wtile@wausautile.com.
12. Sales or use tax is customer's responsibility and due as part of the payment to Wausau Tile before shipping occurs unless a properly executed tax exempt certificate is provided to Wausau Tile. Deliver the tax exempt certificate by fax to 715-355-4627 or provide an original by mail if required by state law.
13. Federal Contracting Compliance and CA Transparency in Supply Chains Act is available on Wausau Tile's website.
14. A 3% surcharge / fee will be added to all invoices paid by credit card.
15. Wisconsin law controls interpretation of this quote and any contract term or condition.
16. Customer’s remedies against Wausau Tile are limited to amounts paid under the contract. Consequential damages are excluded for commercial or economic loss.
17. (A) This escalator clause is an essential and requisite clause without which the quoted prices would be substantially higher. Wausau Tile relies on stable prices relating to raw materials and supplies from third-parties (collectively “third-party materials”) in preparing this quote. It is a basic assumption to this quote that cost of third-party materials, in whole or in part, at the time of contracting will not exceed an increase of five percent on or before the date of production. In the event an increase in the cost of third-party materials purchased after the date of contracting exceeds five percent of the cost of same third-party materials available on the date of contracting, the Customer agrees to pay for the increased cost in addition to the contract price. (B) The adjusted price increase under the escalator clause will be effective the same day as Wausau Tile’s written notice of escalator clause and price increase is delivered by email to the Customer. (C) Customer shall pay Wausau Tile for deliveries of quantities scheduled under the contract for delivery before the effective date of the escalator clause adjusted price increase and pay the increased contract price for deliveries of quantities scheduled under the contract delivered after the effective date of the escalator clause adjusted price increase. (D) Escalator clause price increases in materials will be confidentially verified by Wausau Tile to Customer in writing without documented disclosure of quotes, invoices, or receipts unless produced within the sole discretion of Wausau Tile.
18. Wausau Tile’s non-delivery or delay in delivery, in whole or in part, is not a breach of duty if performance as agreed at the time of contracting has been made impracticable because the cost of third-party materials to manufacture the contracted goods, in whole or in part, on or before the date of production is increased more than five percent above the cost of third-party materials available at the time of contracting. Where delivery of contracted goods is delayed or cannot be performed because of the shortage or unavailability of third-party materials used to manufacture the contracted goods, Wausau Tile shall not be liable for any costs or damages associated with such delay or non-performance.
19. Wausau Tile retains the express right to suspend or terminate the contract due to a force majeure event. A force majeure event is any event or circumstance beyond the control of Wausau Tile, Inc. including but not limited to epidemic and quarantine identified by county, state, or federal government authorities, government action that shutdowns supply chains, manufacturing or distribution, natural disaster, act of God, flood, tornado, hurricane, and cybersecurity incident.

Customer Approval Signature	Wausau Tile Signature
Date: ______________ for: $33,420.00	Jeff Gramling
	Jeff Gramling, Sales Person

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