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, September 28, 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): (9/08/21)
2 Discussion and possible action Amending Shift Differential (Employee Handbook 5.08)
3 Discussion and possible action regarding Tourism Entity Agreement between the City of Wausau, Room Tax Commission and the Wausau Central Wisconsin Convention & Visitors Bureau, Inc.
4 Discussion and possible action on Land Improvement Agreement between the City of Wausau Downtown Airport and Keith Kocourek for Grass Runway 09/27 Upgrades
5 Discussion and possible action regarding request for transfer of funds from the Capitol Improvement Alerting System Upgrade Project to the Capitol Improvement Station One Remodel Project within the Fire Department CIP budget
6 Discussion and possible action regarding June, July and August 2021 financial reports

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: 2497 452 7652 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 9/24/21 at 3:00 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, September 8, 2021 @ 5:15 pm., Council Chambers
Members Present: Lisa Rasmussen, Dawn Herbst, Sarah Watson Michael Martens, and Deb Ryan
Others Present: Maryanne Groat, Anne Jacobson, Bob Barteck, Eric Lindman, Katie Rosenberg, 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 Chair, Lisa Rasmussen.

Minutes of the previous meeting(s): (8/10/21)
Motion by Herbst, second by Martens to approve the minutes of the previous meeting. Motion carried 5-0.

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
Lisa Rasmussen stated the lease needs to be renewed for DPW to use the now disposal site.

Sarah Watson noted the agreement states the annual rent increase is based on the Consumer Price Index (CPI), but questioned why it adds the annual rent increase will not be less than 3%. She stated the CPI has only gone above 3% in the last decade. She felt it should only increase by the CPI and that the "not less than 3%" should be stricken.

Anne Jacobson explained the Cemetery Association wants to renew the agreement for a five year period, with another five period after that. The easement agreement provision was satisfied and removed. The one-time payment of $15,000 was paid. She indicated she could take the agreement back to the Cemetery Association to see if they would agree to remove the provision of not less than 3%.

Motion by Watson, second by Ryan to approve the agreement with the amendment to strike the sentence: "The annual rent increase will not be less than 3%." Motion carried 5-0.

Presentation of 2020 Financial Results
Maryanne Groat provided a recap of the 2020 year with a PowerPoint Presentation which is in the online packet on the city's calendar and can also be viewed: https://www.youtube.com/watch?v=qILpLHh3HPc

Discussion and possible action regarding transfer of 2020 financial surplus to the Motor Pool Fund
Maryanne Groat stated the Motor Pool is trying to recover the cost to purchase new rolling stock. She recommended a one-time transfer of $900,000 from the 2020 financial surplus to the Motor Pool Fund. She commented one reason there was a $1.41 million surplus last year is due to the mild winter. Discussion followed regarding putting the remainder of the surplus into contingency.

Motion by Watson, second by Herbst to approve the transfer of $900,000 to the Motor Pool Fund. Motion carried 5-0.

Discussion and possible action regarding replacement of public litter containers from Wausau Tile - sole source purchase
Groat explained they had purchased the majority of the containers from Rehrig but had problems with tops coming off and they have not been very good on coming through with repairs. She state Rehrig was paid $385, not including shipping, in 2016 and the Wausau Tile quote is $395. She felt this price was very affordable and Wausau Tile created a standard color that would match our light fixtures downtown. She further pointed out that Wausau Tile is a local vendor.

Motion by Watson, second by Herbst to approve the sole source purchase. Motion carried 5-0.

Discussion and possible action regarding June 2021 financial report
Deferred to the next meeting.

Adjourn
Motion by Watson, second by Herbst to adjourn the meeting. Motion carried unanimously. Meeting adjourned at 6:15 pm.

Human Resource Committee Packet

August 9, 2021

Agenda Item
Discussion and Possible Action Amending Shift Differential (Employee Handbook 5.08)
Background
Chapter 5.08 of the Employee Handbook currently grants a shift differential for employees who work second and third shift: Any regular non-exempt employee who is assigned to work a schedule that requires four (4) or more work hours after 4:30 p.m. shall receive forty-five cents per hour ($.45/hour) in addition to their regular hourly rate. For any regular employee who is assigned to work a schedule that requires four (4) or more work hours after 12:00 midnight shall receive sixty cents per hour ($.60/hour) in addition to their hourly rate. Shift differential shall be paid as described above for leave time and would include vacation, sick days, and holidays. No differential shall be paid for an employee working overtime. HR conducted a survey to compare our current shift differential pay to shift incentives offered by other public and private employers. We reached out to 40 municipal employers, and 42.5% do not offer shift differentials. Among municipal employers, the average second shift differential is $0.35/hour and third shift differential is $0.50/hour. Among the local private employers we contacted, eight employers responded who offered some type of shift differential. Shift differentials were largely offered in manufacturing employers. The average second shift differential is $0.83/hour and the third shift differential is $1.05/hour. There are currently five positions second and third shift positions in DPW: 2 Equipment Services Mechanics, 1 Senior Equipment Services Mechanic, 1 Street Maintainer, 1 Equipment Operator (3rd shift). Other positions may receive a shift differential on a non-regular basis, such as DPW staff during a snow emergency. Amendment from Department before Finance Committee: Second shift work has proved an impediment for recruiting and hiring, particularly in the Motor Pool Department. However, the department evaluated the need for second shift and finds that second shift is very beneficial to the City: • Less equipment downtime (second shift workers repair and prepare equipment on second shift so it is ready when operators return the following morning) • current shop facility cannot accommodate all 6 mechanics on the same shift • Reduced overtime for after-hours call-in • Flexibility to switch to 12 hour shifts and round the clock service by extending shift hours in cases of emergency • Provides our Police and Fire Departments immediate access to a full service mechanic after regular business hours

Human Resource Committee Packet

August 9, 2021

Fiscal Impact
$12,875.91 annual average
Staff Recommendation
The Committee should determine the City's pay strategy for shift differential pay. Compared to public employers, our current shift differential leads the market. Compared to private manufacturing employers, the City is below average. Finance Update: The Human Resources Committee established that they wanted to lead the market in shift differentials, and approved an increase in shift differential pay to $1.45/hour for second shift and $1.60/hour for third shift.
Staff contact: Toni Vanderboom (715-261-6634)

DRAFT

CITY OF WAUSAU HUMAN RESOURCES COMMITTEE
MINUTES OF OPEN SESSION

DATE/TIME:	August 9, 2021 at 4:30 p.m.
LOCATION:	City Hall (407 Grant Street) – Council Chambers
MEMBERS PRESENT:	Dawn Herbst, Lou Larson, Michael Martens, Becky McElhaney, James Wadinski
MEMBERS ABSENT:	
Also Present:	Mayor Rosenberg, T. Vanderboom

Discussion and Possible Action Amending Shift Differential (Employee Handbook 5.08)

Vanderboom said that the Public Works Department had asked to have the shift differential looked at. Public Works has been having a difficult time filling its 2nd shift positions, and one of the items thought to contribute to the difficulty is the pay for shift differential. Human Resources surveyed other municipalities as well as private employers in the area for their shift differential pay. Human Resources also gathered data regarding average number of employees and hours for 2nd shift employees and determined that increasing the shift differential will not be a big impact on the City's budget.

Discussion took place regarding who receives shift differential, determining new amount of shift differential, and process moving forward for this item.

Motion by Wadniski to approve the increasing the current shift differential rates by $1.00 to be effective upon Council approval. Second by Larson. Larson shared that he felt this item would have a hard time passing the Finance Committee. Wadninski asked if the item could be considered in the budget if it is not approved at Finance, to which McElhaney said yes. Motion passed 5–0

CITY OF WAUSAU - SHIFT DIFFERENTIAL SURVEY 2021

MUNICIPALITY	POPULATION	2ND SHIFT	3RD SHIFT	OTHER INFORMATION
Appleton	72,623	$0.50	$0.50	
Beloit	36,966			
Brookfield	37,920			No Shift Differential
Caledonia	24,705			No Shift Differential
De Pere	23,800			No Shift Differential
Eau Claire	65,883	$0.30	n/a	
Fitchburg	25,260			
Fond du Lac	43,021			No Shift Differential
Franklin	35,451			
Green Bay	104,057			
Greenfield	36,720			No Shift Differential
Janesville	63,575			No Shift Differential
Kenosha	99,218	$0.50	$0.60	
La Crosse	51,320			$0.35/hr. 6:30PM to 5:59AM
Lincoln County				
Manitowoc	33,736	$0.25	$0.35	
Marathon County				No Shift Differential
Marshfield	19,118			
Menomonee Falls	35,626			No Shift Differential
Mount Pleasant	26,197			No Shift Differential
Muskego	24,135			No Shift Differential
Neenah	25,501			No Shift Differential
New Berlin	39,584			
Oak Creek	34,451			No Shift Differential
Oshkosh	66,083			$0.50/hr. 6PM to 6AM
Portage County		$0.30	$0.75	
Racine	78,860			
Sheboygan	49,288	$0.40	$0.40	
Stevens Point	26,717			
Sun Prairie	29,364			No Shift Differential
Superior	27,244	$0.30	$0.50	
Watertown	23,861			No Shift Differential
Waukesha	70,718	$0.25		
Wausau	39,106	$0.45	$0.60	
Wauwatosa	46,396	$0.25	$0.30	
West Allis	60,411			No Shift Differential
West Bend	31,078			
Weston	14,868			
Wisconsin Rapids	18,367			No Shift Differential
Wood County				No Shift Differential
	Average:	$0.35	$0.50	

CITY OF WAUSAU, 407 Grant Street, Wausau, WI 54403	
JOINT RESOLUTION OF THE HUMAN RESOURCES AND FINANCE COMMITTEES	
Resolution to Amend Employee Handbook Section 5.08 – Shift Differential Committee Action: Fiscal Impact: $12,875.91 annual	
File Number:	**Date Introduced:**

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

RESOLUTION

WHEREAS, Section 5.08 of the Employee Handbook establishes that regular non-exempt employees who is assigned a shift with four (4) or more work hours after 4:30 p.m. receives $0.45/hour in addition to their normal rate and an employee who is assigned a shift with four (4) or more work hours after 12:00 midnight receives $0.60/hour in addition to their normal rate; and,

WHEREAS, the City of Wausau currently has five positions regularly assigned to second and third shift positions: two (2) Equipment Services Mechanics, one (1) Senior Equipment Services Mechanic, one (1) Street Maintainer, one (1) Equipment Operator (3rd Shift); and,

WHEREAS, on average since 2015 Public Works employees have worked 7629.04 hours that qualified for second shift pay differential and 5246.87 hours that qualified for third shift pay differential; and

WHEREAS, your Public Works management team report that second shift work is critical in providing service to the City, particularly in the Motor Pool division; and

WHEREAS, your Human Resources Department contacted Wisconsin municipalities and local private employers and found that on average municipalities are paying $0.35/hour shift differential for second shift work and $0.50/hour for third shift while private employers on average are paying $0.83/hour shift differential for second shift work and $1.05/hour for third shift work; and

WHEREAS, your Human Resources Committee recommends a change to the Employee Handbook language to lead the market in shift differential by increasing the City's shift differential pay by one dollar per hour in each category; and

NOW, THEREFORE, BE IT RESOLVED by the Common Council of the City of Wausau that the Employee Handbook Section 5.08 be amended upon action of this Council, as specified above and in supporting documents.

Approved:

____

Katie Rosenberg, Mayor

STAFF MEMORANDUM

TO: Finance Committee
Room Tax Commission

FROM: Anne Jacobson, City Attorney

DATE: September 15, 2021

RE: Tourism Entity Agreement between the City of Wausau, Room Tax Commission and the Wausau Central Wisconsin Convention & Visitors Bureau, Inc.

Purpose: Consider a Tourism Entity Agreement with the Wausau Central Wisconsin Convention & Visitors Bureau, Inc. (CVB)

Council approved a Tourism Entity Agreement on June 15, 2021. The Agreement was forwarded to CVB for execution. The City was contacted by CVB's attorney requesting the removal of the City's right to unilaterally terminate the Agreement without cause within the first 6-9 months of the Agreement. CVB is proposing amendments to both paragraphs (a) and (b) of the Termination section in Paragraph 10, essentially limiting the City's and Room Tax Commission's ability to terminate without cause until 30 days prior to the beginning of the fourth quarter of the Agreement.

The Room Tax Commission and the City will have to determine whether they wish to contract with the CVB under these proposed terms.

It is my current understanding that the Town of Rib Mountain has worked out a temporary arrangement with the CVB. Rothschild has contracted with Mosinee to provide tourism services. Weston has not contracted with the CVB.

WAUSAU
CENTRAL WISCONSIN
CONVENTION & VISITORS BUREAU

TOPIC: Modify language to Tourism Entity Agreement

DATE: August 18, 2021

The Wausau Central Wisconsin Convention & Visitors Bureau, Inc. (the "CVB") and the City of Wausau have been negotiating a new Tourism Entity Agreement (the "Agreement"). The only unresolved term of the Agreement is paragraph 10 relating to Termination.

The CVB is looking for a new Executive Director to replace Richard Barrett. In order to attract quality candidates to fill this position, the CVB needs assurance that as long as it performs its responsibilities in accordance with the Agreement, the City cannot unilaterally terminate the Agreement without cause within the first 6-9 months of the Agreement. Therefore, the CVB proposes the following language for Paragraph 10 of the Agreement.

"10. Termination.

a. The City or its Room Tax Commission may terminate this Agreement at any time for cause, if:

   i. The CVB, or its agents, has committed a material breach of this Agreement, which material breach is not cured within thirty (30) days of the CVB's receipt of written notice from the City or its Room Tax Commission containing a sufficient description of the alleged material breach; or

   ii. The CVB is no longer acting as a "tourism entity" as defined in the Room Tax Act.

   iii. For purposes of this section, "material breach" shall include, but not be limited to, the Events of Default identified in Paragraph 8 and the termination shall be effective immediately upon expiration of the thirty (30) day cure period.

b. During the initial term of this Agreement, the City or its Room Tax Commission may terminate this Agreement upon thirty (30) days' notice prior to the beginning of the fourth quarter of the Agreement. The City and Room Tax Commission will remain liable for the room tax owed through the last day of the termination period."

TOURISM ENTITY AGREEMENT

This TOURISM ENTITY AGREEMENT ("Agreement") is entered into by and between the City of Wausau, a Wisconsin municipal corporation ("City"), its Room Tax Commission ("Commission"), and the Wausau Central Wisconsin Convention & Visitors Bureau, Inc., a Wisconsin Non-Profit 501(c)(6) Non-Stock Corporation ("CVB"), effective on this ___ day of June, 2021.

WHEREAS, the City is authorized by the laws of Wisconsin to impose, collect, and distribute a portion of the proceeds of hotel/motel room taxes to promote and develop tourism and for the purpose of improving the economic well-being of the entire community, and has funded such a program since at least 1990; and

WHEREAS, the City has enacted an ordinance imposing a uniform tax on the privilege of furnishing, at retail, rooms or lodging to transients by hotelkeepers, motel operators and other persons furnishing accommodations which are available to the public pursuant to sec. 66.0615 Wis. Stats. ("Room Tax Act"); and

WHEREAS, within the Room Tax Ordinance, the City has imposed a Room Tax of eight percent (8%); and

WHEREAS, the City has created a Room Tax Commission ("Commission") to oversee the proper expenditures of room taxes in accordance with the requirements of the Wisconsin Room Tax Act; and

WHEREAS, the City and its Commission desire to enter into a non-exclusive contract with the CVB, as a qualifying "tourism entity" as defined in Section (1)(f) of the Room Tax Act, for it to provide the City or its Commission with staff, support services and assistance in developing and implementing programs that foster tourism promotion and tourism development in the City to visitors as provided in Section (1)(b)4 of the Room Tax Act and the CVB desires to enter into such a contract with the City and its Room Tax Commission; and

WHEREAS, the agreements of the parties as to such services shall be as set forth herein.

NOW THEREFORE, in consideration of the mutual promises, covenants and agreements herein contained and other good and valuable consideration, the sufficiency of which is acknowledged, the parties hereby agree as follows:

1. Recitals. The foregoing Recitals are hereby incorporated in and made a part of this Agreement.
2. Definitions.
    a. "CVB" shall mean the Wausau Central Wisconsin Convention & Visitors Bureau, Inc., a Wisconsin Non-Profit 501(c)(6) Non-Stock Corporation.
    b. "Room Tax" shall mean a tax imposed on the privilege of furnishing, at retail, rooms or lodging to transients by hotelkeepers, motel operators and other persons

furnishing accommodations which are available to the public pursuant to the Room Tax Act. The municipality shall impose a room tax in the amount of eight (8%) percent.

c. "Municipality" shall mean the governmental unit as identified in this Agreement in which an operating lodging property is located and which collects a room tax.
d. "Remitted Room Taxes" shall mean the amount of room taxes that the City has collected and forward to the CVB under this agreement.
e. "Room Tax Act" shall mean Section 66.0615 Wis. Stats., as amended during the term of this agreement.
f. "Tourism promotion and tourism development" means any of the following that are significantly used by transient tourists and reasonably likely to generate paid overnight stays at more than one establishment on which a tax under Section (1m)(a) of the Room Tax Act may be imposed, that are owned by different persons and located with a municipality in which a tax under this section is in effect:
    i. Marketing projects, including but not limited to advertising media buys, creation and efforts to recruit conventions, sporting events, programs, or motor coach groups.
    ii. Transient tourist informational services.
    iii. Tangible municipal development, including a convention center.
    iv. Room taxes shall not be used to construct or develop a lodging facility.

3. Purpose. The purpose of this Agreement is to set forth the respective responsibilities, powers, duties and obligations of the parties hereto in collecting and utilizing Room Tax Revenues generated in the Municipality under the provisions of the Room Tax Act and spent in accordance with the requirements of the Room Tax Act as stated in paragraph 2.
4. Room Tax Revenues. The City has imposed and will collect an 8% room tax on transient visitors who stay at the lodging properties within the City.
    a. The City will retain the greater of either 30% of its current year room tax revenues, effective with taxes collected and expenditures made on January 1, 2021, and going forward, Room Tax amount retained in FY 2010. The City will forward to its Room Tax Commission, any room tax revenue exceeding the amount it may retain by the Room Tax Act.
    b. The Room Tax Commission, in turn, will remit 37.5% of room tax collected to the CVB on a quarterly basis, 6.25% of which is designated for the Central Wisconsin Sports Authority to fund opportunities to host major sports tournaments, within 45 days after the end of each calendar quarter, all of which shall be used for tourism promotion and tourism development in the City as outlined by state statute. If the Sports Authority or Badger State Games dissolves under the CVB, the Commission shall not be liable for the 6.25% of the total room tax collection. It shall then only remit 31.25% of the total collected in room taxes by the municipality for general tourism promotion.
    c. The CVB shall submit an invoice to the City on a Quarterly basis. The invoice shall contain such detail by property as may be required by the city. It is expressly

understood that the City or its Room Tax Commission is obligated to pay only the CVB for any expenses incurred in carrying out the terms of this agreement.

5. CVB Responsibilities. The CVB shall be responsible for the following:
   a. Executive Director Selection Committee. The CVB shall establish a selection committee that will be responsible for establishing position qualifications, selection procedures and conducting preliminary interviews for the position of Executive Director. Included on the selection committee shall be one person appointed by the Mayor of Wausau and another appointed by the Weston Village President. The CVB shall make the final hiring decision from the group of candidates referred to it by the selection committee.
   b. Annual Meeting. The CVB shall hold an annual meeting to which will be invited the CVB Board, CVB Staff, Council Members of the City of Wausau, Board Members of the Village of Weston and Town of Rib Mountain and other community leaders involved in supporting tourism. During the annual meeting, the CVB Board shall present reports on:
      i. CVB results in relation to operational goals.
      ii. Goals and plans for the upcoming year.
      iii. Financial plans and results.
      iv. Distribution of contracts with municipal partners with an explanation of changes from the prior year and the opportunity for municipal leaders to voice concerns, propose changes and/or ask to have changes to terms considered. Following the annual meeting, the City of Wausau shall have 45 days to negotiate changes, discuss the contract with a committee of jurisdiction and subject to Council approval, submit an approved contract to the CVB.
   c. Administrative Support. The CVB will be required to obtain staff, support services, and assistance in developing and implementing programs to promote tourism promotion and tourism development with the City. Any notices or documentation required to be provided to the City or its Room Tax Commission by the CVB for the funds it receives shall be forwarded to the Mayor and Chairperson of the Room Tax Commission. It is further acknowledged that, upon reasonable prior notice, the CVB will attend meetings called by the City or its Room Tax Commission to discuss issues pertaining to room tax collection and expenditures and otherwise cooperate to achieve the purposes of the room tax statute.
   d. Accounting. The CVB shall provide the City or its Room Tax Commission with an accounting of the activities and of the expenditures of the room tax revenues, on a quarterly basis, and the CVB shall have not more than thirtyy (30) days following each quarter to respond; additionally, the CVB shall provide to the City or its Room Tax Commission, a copy of its annual audit within thirty (30) days of it having been produced. The City or its Room Tax Commission shall have the right to examine such records at all reasonable times. Progress reports and reviews by the City or its Room Tax Commission may be called for at any time.

e. Financial Budget Plan. Not later than January 1st of each year, or as otherwise agreed, the CVB shall generate a written Financial Budget Plan for the year. This Plan of Business shall be made available to the City or its Room Tax Commission within sixty (60) days of the City's or Room Tax Commission's written request for the same. The parties agree that the Financial Budget Plan may be revised from time to time and, if so, the City or its Room Tax Commission will be so notified and provided a revised Financial Budget Plan. It is understood that the City or its Room Tax Commission shall have no approval rights of the Financial Budget Plan but may provide comment or recommendation to the CVB which may be implemented at the CVB's discretion.

f. Reports. The CVB agrees to prepare a separate DOR Form that is created and provided by the Department of Revenue ("DOR") for the City, on or before April 1, beginning in 2021 as provided in section (4) of the Room Tax Act, unless an extension in filing the Form to the DOR has been approved. If so, the CVB shall submit the DOR Form to the City on or before thirty (30) days before it is due to the DOR. The City and its Room Tax Commission agree to cooperate with the CVB in completing this form.

g. Compliance. The CVB agrees to comply with applicable laws pertaining to its non-profit status. However, consistent with open meetings practice and a high level of transparency, the CVB agrees to:

   i. Post its meeting agendas and meeting minutes on its website, which may include closed session as permitted by the open meetings law.

   ii. Provide the municipal clerks of participating local governments with an electronic copy of all minutes and agendas at the same time each is distributed to CVB Board Members.

   iii. Post the names and contact information of CVB Board Members on the CVB website.

   iv. Meeting agendas shall include an item at or near the end of the meeting where CVB Board Members can suggest agenda items for an upcoming meeting.

6. Acknowledgment of Compliance. The CVB acknowledges and agrees that the imposition of a total Room Tax in the amount of eight (8%) percent by the City complies with the Room Tax Act.

7. Room Tax Delinquencies. The parties agree that they shall work together toward the collection of any delinquent room tax owed to the City in the way of sharing information and the parties shall cooperate with the City to assist it in the collection of any delinquent or deficient amounts owed by any operator required to collect and remit Room Tax proceeds under City ordinance., but in no event shall the CVB nor any of its staff take any affirmative action to collect delinquent room tax owed to the City and required by law to be remitted directly to the City.

8. Events of Default. Each of the following shall be considered to be an Event of Default (only following the applicable cure period) by the CVB:

a. The failure to provide an accounting or audit hereunder after thirty (30) days written notice of CVB's failure to do so by the City or its Room Tax Commission, as applicable.
b. The failure to provide a Financial Budget Plan hereunder after thirty (30) days written notice of CVB's failure to do so by the City or its Room Tax Commission.
c. The failure to provide the DOR Form to the City hereunder, unless excused by the City or the CVB is unable to provide the form in a timely manner due to circumstances beyond its control.
d. The collection of room tax owed to the City.

9. Term. This Agreement shall remain in effect for a period of one (1) year from the effective date of this Agreement.
10. Termination.
    a. The City or its Room Tax Commission may terminate this Agreement at any time for cause, if(i) it is found that the CVB, or its agents, has committed a material breach of this Agreement, including but not limited to, the intentional misuse of the Room Tax revenues for purposes outside of which are permitted by the Room Tax Act, which material breach is not cured within thirty (30) days of the CVB's receipt of written notice from the City or its Room Tax Commission containing a sufficient description of the material breach alleged, or (ii) the CVB is no longer acting as a "tourism entity" as defined in the Room Tax Act.
    b. The City or its Room Tax Commission may terminate this Agreement upon thirty (30) days' written notice, without cause, prior to the beginning of each calendar quarter. The City and Room Tax Commission will remain liable for room tax owed during the quarter that notice is given.
    c. In the event of termination, the funds in the Room Tax Account shall be the property of the City or its Room Tax Commission. All other funds in the possession of the CVB shall remain the property of CVB. However, the City shall make no further remittances to the CVB under this Agreement.
    d. Following termination, the City or its Room Tax Commission shall have no further obligation to the CVB. However, the obligations of CVB to provide an accounting or audit as described in paragraph (6)(b) and a report as described in paragraph (6)(d), shall survive termination of this Agreement.
11. Indemnification and Hold Harmless. The CVB shall indemnify, save and hold harmless the City and all its officers, agents, employees and Room Tax Commission from any and all claims, demands, action, or causes of actions of whatever nature and character, arising out of or by reason of the execution or performance of work or services provided herein, except upon the sole negligence or willful misconduct of the City or its Room Tax Commission and further agree to defend, at its sole cost and expense, any action or proceeding commenced for the purpose of asserting any claim of whatever character arising hereunder.
12. Modification. This Agreement shall not be modified without an express written agreement executed by the parties.

13. Severability. If any provision or provisions of this Agreement shall be held to be invalid, such holding shall not in any way whatsoever affect the validity of the remainder of this Agreement.
14. Governing Law. This Agreement has been drawn and executed and shall be performed in the State of Wisconsin and shall be governed by the laws of the State of Wisconsin.
15. Waiver. No delay or omission by any party in exercising any right or power arising out of any default under any of the terms or conditions of this Agreement shall be construed to be a waiver of the right or power. A waiver by a party of any of the obligations of the other party shall not be construed to be a waiver of any breach of any other terms or conditions of this Agreement.
16. Enforcement. Enforcement of this Agreement may be by proceedings at law or in equity against any person or persons violating or attempting or threatening to violate any term or condition in this Agreement, either to restrain or prevent the violation or to obtain any other relief. If a suit is brought to enforce this Agreement, the prevailing party shall be entitled to recover its costs, including reasonable attorney fees, from the non-prevailing party.
17. Entire Agreement. This Agreement sets forth the entire understanding of the parties hereto and supersedes any and all prior agreements, arrangements and understandings relating to the subject matter hereof. There are no representations, arrangements, understandings, or agreements, oral or written, not contained herein.
18. Authority. In signing this Agreement, the parties represent and warrant that the terms herein have been approved by their respective governing bodies and that appropriate authority rests in the signatories on behalf of the parties.

IN WITNESS WHEREOF, the parties have executed this Agreement, comprising 17 paragraphs, as of the date first above written.

CITY OF WAUSAU

By: Katie Rosenberg

Katie Rosenberg Mayor

Countersigned: Leslie Kremer

Leslie Kremer, Clerk

CITY OF WAUSAU ROOM TAX COMMISSION

By:

Tom Neal, Chair

Attest: Michael Martens

Michael Martens, Vice Chair

Wausau Central Wisconsin Convention & Visitors Bureau, Inc.

By:____________________________________

______________________________, Executive Director

Attest:_________________________________

Jodi Maguire, Secretary

ROOM TAX COMMISSION

Date and Time: Monday, September 27, 2021 at 5:30 pm, Board Room
Members Present: Tom Neal (C), Lisa Rasmussen, Michael Martens, Margaret Pagoria, Tim VanDeYacht
Others Present: Mayor Rosenberg, Anne Jacobson, Maryanne Groat, Mary Goede

Chair Tom Neal called the meeting to order.

Discussion and Possible Action on approving a Tourism Entity Agreement between the City of Wausau, Room Tax Commission, and the Wausau Central Wisconsin Visitor's Convention and Visitor's Bureau, Inc.
Anne Jacobson explained CVB's attorney did not like the provision that allowed the city to terminate the agreement without cause upon 30 days' notice within the first nine months. CVB proposed an amendment to the termination section, paragraph 10 (b) to limit the ability to terminate without cause until 30 days prior to the beginning of the fourth quarter of the agreement. She indicated their reasoning is that it is hard for them to attract an Executive Director when they don't have contracts signed; can only get a one-year contract; and it can be terminated on just 30 days' notice in advance of any quarter.

Mayor Katie Rosenberg commented she is willing to give this agreement with the CVB a chance and has had some conversations with some of the other municipalities. She stated if they chose to make this change on the termination issue, she did not have a problem with that.

Lisa Rasmussen liked the one-year term to start with because it is basically a test and if we get informational reports and find measureable results, perhaps a longer term can be considered. Rosenberg suggested terms could be further discussed if they convened in closed session.

CLOSED SESSION pursuant to 19.85(1)(e), 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, relating to contracting with the Wausau Central Wisconsin Convention and Visitors Bureau as a tourism entity to provide tourism promotion and tourism development in the City
Motion by Martens, second by Rasmussen to convene in Closed Session. Roll Call Vote: Ayes: Martens, Rasmussen, VanDeYacht, Pagoria, and Neal. Motion carried unanimously.

Reconvened into Open Session.

Motion by Rasmussen, second by Pagoria to accept the contract with the CVB as drafted, including the proposed change to 10 (b) with the caveat that this is a one-year term as a trial; the Room Tax Commission will review the success of the contract arrangement on or after September 1, 2022; results and reporting will be requested to measure effectiveness; and with the contract start date of January 1, 2022. Motion carried 5-0.

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

JOINT RESOLUTION OF THE ROOM TAX COMMISSION AND FINANCE COMMITTEE

Approving Tourism Entity Agreement between the City of Wausau, Room Tax Commission and the Wausau Central Wisconsin Convention & Visitors Bureau, Inc.

Committee Action:	Room Tax Comm: Approved 5-0 Finance: *Pending*
Fiscal Impact:	

File Number:	94-0828	**Date Introduced:**	September 28, 2021

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

RESOLUTION

WHEREAS, on June 15, 2021, Council approved the execution of a Tourism Entity Agreement between the City of Wausau, its Room Tax Commission and the Wausau Central Wisconsin Convention & Visitors Bureau, Inc.(CVB); and

WHEREAS, CVB's counsel recommended removing the City's right to unilaterally terminate the Agreement without cause within the first 6-9 months of the Agreement; and

WHEREAS, your Room Tax Commission, on September 27, 2021, recommended approval of a change proposed by the CVB, to paragraph 10. Termination. b. of the attached draft Tourism Entity Agreement, to read that the City or its Room Tax Commission may terminate the Agreement upon thirty days' written notice, without cause, prior to the beginning of the fourth quarter of the Agreement, rather than prior to the beginning of each calendar quarter; further, that during the trial one-year term, results and reporting be requested of the CVB; that the term run for a calendar year beginning January 1, 2022, and that on or before September 1, 2022, the Room Tax Commission will meet to review the results and reporting and evaluate the performance of the CVB to date;

WHEREAS, your Finance Committee met prior to the Council meeting on September 28, 2021, and its recommendation will be shared with the Council.

NOW, THEREFORE, BE IT RESOLVED by the Common Council of the City of Wausau that the proper City officials are hereby authorized and directed to execute the attached Tourism Entity Agreement between the City of Wausau, its Room Tax Commission and the Wausau Central Wisconsin Convention & Visitors Bureau, Inc., with the requested change made to paragraph 10.b., as noted above.

Approved:

____

Katie Rosenberg, Mayor

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

RESOLUTION OF THE FINANCE COMMITTEE

Approving the Land Improvement Agreement between the City of Wausau Downtown Airport and Keith Kocourek for Grass Runway 09/27 Upgrades

Committee Action: Approved 6-0

Fiscal Impact:

File Number:	**Date Introduced:**

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

RESOLUTION

WHEREAS, the City of Wausau Downtown Airport had a grass runway, known as 09/27, from 1927 until 1993 until ASOS equipment was installed;

WHEREAS, this ASOS equipment has since been moved to a new location and the Downtown Airport desires to re-activate grass runway 09/27;

WHEREAS, a grass runway would be an added attraction to the Downtown Airport that would set it apart from other small airports;

WHEREAS, Keith Kocourek offered to pay for and install the in-ground irrigation system and all other necessities such as testing, permitting, seeding, fertilizing, and top soil to achieve this goal;

WHEREAS, once this project is complete, it would be owned and maintained, including paying for the water, by the City of Wausau; and

WHEREAS, your Airport Committee, at its meeting on September 15, 2021, and the Finance Committee, at its September 28, 2021, meeting recommend approving the Land Improvement Agreement with Keith Kocourek and the City of Wausau, which is attached to this Resolution as Exhibit 1, so that in-ground irrigation system can be installed and the grass runway can be utilized.

NOW, THEREFORE, BE IT RESOLVED that the Common Council of the City of Wausau does hereby approve the Land Improvement Agreement with Keith Kocourek, substantially in the form of that which is attached hereto, and authorizes and directs the proper City officials to execute the Land Improvement Agreement.

Approved:

____

Katie Rosenberg, Mayor

LAND IMPROVEMENT AGREEMENT

THIS AGREEMENT made and entered into this ___ day of _________________, 20___, by and between the City of Wausau, hereinafter called City and ____ hereinafter called Applicant.

WITNESSETH:

WHEREAS, it is the intention of the Applicant to improve a certain parcel of land located within the City of Wausau Downtown Airport, and more specifically, to install an in-ground sprinkler system to be used to water the grass runway as depicted in the attached Exhibit "A" ("Project") and,

WHEREAS, the City is willing to approve the Project provided that this Agreement is executed to insure the completion of certain improvements in accordance with applicable City ordinances, state, and federal law. The Project shall not be approved until this Agreement is executed.

NOW, THEREFORE, it is mutually agreed as follows:

1. The Applicant will construct, or caused to be constructed at applicants sole expense, all improvements located on and within the Downtown Airport related to the watering of the grass runway including but not limited to, in-ground sprinkler hardware, water line, and pumps, all required tests, design work, equipment materials, and labor in order to complete all of the improvements as associated with the requirements per the approved project or to the satisfaction of the City.

2. All of the improvements shall be completed within 12 months from the effective date of this agreement. If the work is not completed within the specified time period because of acts of God, the public enemy, the City, or because of fire, flood, epidemic, quarantine restrictions, strikes or freight embargoes, the Applicant shall be entitled to an extension beyond the specified time period for a period equal to the length of such delay within ten days from the beginning of such delay.

3. In addition to the extension for the reasons referenced in the foregoing paragraph, Applicant may submit a written request for a discretionary extension of the time for completion of the improvements to the City. The City may grant or reject such extension, in whole or in part or with conditions, in its discretion. If an extension of time is granted, it shall in no way affect the validity of this agreement or release the Applicant of its duties, obligations, and responsibilities.

4. In the event that Applicant fails to complete the improvements within the required period or any approved extension, the City may complete the work and shall be entitled to recover the full cost and expenses thereof from Applicant. If City pursues completion of the improvement work, it may require Applicant to pay the City in advance, sufficient monies to cover the City's cost in completing construction of the improvements.

5. Any limitations period provided by law related to breach of this Agreement or the terms thereof shall not commence running until Applicant has provided the City with written notice of Applicant's intent to abandon or otherwise not complete the improvements.

6. Applicant shall defend, indemnify and hold City, its elected officials, officers, employees, and agents free and harmless from any and all liability arising out of or incident to Applicant's performance of this Agreement, including without limitation all consequential damages and reasonable attorneys' fees, whether or not resulting from the negligence of Applicant or Applicant's agents. This shall not extend to any claim arising out of the sole negligence of the City.

7. It is further expressly agreed that the Applicant will procure all permits and licenses, pay all charges and fees, and give all notices necessary and incident to the due and lawful prosecution of the work. The Applicant shall notify the Airport Manager at least 7 days prior to conducting any work on the improvements in order for the Airport Manager to notify appropriate stakeholders.

8. All personnel performing work on behalf of the Applicant shall receive a safety briefing from the Airport Manager prior to entering the airfield. All personnel shall comply with the protocols described by the Airport Manager during the safety briefing.

9. Upon completion, said improvements made by the Applicant will be the sole property of the City.

10. Currently, the Project does not affect any planned future airport improvements. However, if future airport development requires any part of the completed project to be removed or altered in any way, that will be at the discretion of the City.

11. This Agreement shall be binding upon and inure to the successors and assigns of the parties to this Agreement. Notwithstanding the foregoing, this Agreement shall not be assigned by either party hereto without the prior written consent of the other party to this Agreement.

12. The invalidity of any provision of this Agreement shall not impair the validity of any other provision. If any provision of this Agreement is determined by a court of competent jurisdiction to be unenforceable, that provision will be deemed severable and this Agreement may be enforced with that provision severed or as modified by the court.

13. This Agreement shall be interpreted and construed in accordance with the laws of the State of Wisconsin.

14. All notices hereunder shall be in writing and must be served either personally or by registered or certified mail to:

City at:

City Hall
407 Grant Street
Wausau, WI 54403

Applicant at:

____

____

____

IN WITNESS WHEREOF, the parties hereto have set their hands and seals on the date first above written.

APPLICANT	**CITY OF WAUSAU**
____________________________	____________________________
Signature	Mayor Katie Rosenberg
____________________________	____________________________
Print Name	Deputy City Clerk Mary Goede

LAND IMPROVEMENT LIMITS
44°55'40.70"N, 89°37'38.64"W
44°55'38.45"N, 89°37'38.40"W
44°55'39.25"N, 89°37'7.09"W
44°55'36.34"N, 89°37'10.89"W
Bertha St
Zimmerman St
Cordell St
Woods Pl
Pied Piper Ln
Mt View Blvd
Elmwood Blvd
Midway Blvd
Oakwood Blvd
Emerson St
Mary St
Lake View Ct
Lawrence St
Maryland Ave
Ridgeland Ave
Jr St
N
1000 ft
Google Earth
© 2021 Google

WAUSAU
WISCONSIN

Memorandum

From: **Robert Barteck, Fire Chief** RB
To: **Finance Committee**
Date: **September 15, 2021**
Subject: **Budget Modification**

Purpose:

To discuss a budget modification in the Fire Department budget to move funds from the Capitol Improvement Alerting System Upgrade Project to the Capitol Improvment Station One Remodel Project within the Fire Department CIP budget.

Recommendation:

That you approve the following: Move $17,210 from the Alerting System Upgrade Project (150-237598436) to Station One Remodel Project (150-237598429) in the Fire Department Capital Improvement Budget.

Facts or Considerations:

Background:

The Fire Department Alerting System Upgrade project was completed in April. When the contractors bid the install of the project they predicted more difficulites would be encountered than they actually had. Because of this the department had a cost savings in the install and implementation of the new Alerting System.

The Station One Remodel of the upstairs bunk room and locker room has lagged due to supply chain issues that affected the delivery of lockers and the price of materials skyrocketed in early 2021. The project is still on-going, the lockers have been mostly installed this week and the carpet is expected to be completed next week. Another portion of this project that was cut early in the internal project process was the replacment of aging desks and office furniture in the Battlion Chief's, Deputy Chief's and EMS Division Chief's offices.

Funds remaining after the remodel project bills have been paid the department will use for the purchase sit/stand desks for the Deputy Chief and EMS Division Chief offices and a sit/stand desk with new office furniture for the Battlaion Chief's offices.

During the 2020 Station One Remodel project new office furniture was purchased for the Firefighter/Paramedic works station, the Lieutenant's Office and the six work stations within the Administrative office. The Deputy Chief, EMS Division Chief and Battalion Chief's offices were not included in that project and their work stations remain probimatic and in need of repalcment. The deparment will also seek grant funds through CVMIC for up to ½ the costs of the sit/stand desks.

Discussion:
This is a simple budget modification to allow the fire department to complete the Station One Remodel project and allow the replacment of aging out of date office furniture.

Rationale:
This use of the the leftover funds from the Alerting System Project to complete and improve the Station One Remodel project will prevent exceeding the project budget. It will also help make much needed upgrades to three offices at Station One.

Impact:
The budget modification would have no impact on the overall Fire Department budget.

Coordination:
The Fire Department will work with Finance Department to make the changes.

Drafted by: Fire Chief Robert Barteck, Fire Department

Attached: N/A

Cc: Mayor

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 June 30, 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 June 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 June 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 June 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		YTD	Variance with	2020
	Original	Final	Actual	Final Budget	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 2021 BUDGET
GENERAL FUND STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL
July 31, 2021
NARRATIVE

REVENUES

Total General Fund revenues for the month ending July 31, 2021 are $28.5 million. This amount is an increase of $837,000, or 3.0%, 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 July 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 $136,200 behind July of 2020 (-11.5%), permits and licensing revenues continues to lag from last year (-24.0%) 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 (-90.8%), but earnings are now positive ($60,450) and we will continue to monitor the financial markets and keep a close eye on the City's investments.

Total General Fund revenues are at 78.5% of the annual estimate for Budget Year 2021.

EXPENSES

As of July 31, 2021, of total General Fund expenditures are $19.6 million, which is a decrease of approximately $224,100 (-1.1%) from the same period last year. Compared to July of 2020, 2021 Public Works expenses are down $438,150 (-13%) which is primarily due to the mild spring weather (however, these savings could be offset by heavy winter weather in the 4th quarter). There are additional savings in Fire Department firefighting expenses (-$265,200 or -10%) and Emergency government COVID-19 expenses (-$113,400 or -98%). Compared to last year, Parks and recreation spending is up over $497,700 (+38%) as a result of opening the parks and offering services not offered last summer.

At 58% of the way through the year, 2021 expenditures across the departments are consistent with budget estimates (General Government 52.2%, Public Safety 54.0%, Streets 49.4%, Garbage 58.4%, and Parks and Recreation Departments 58.4%). 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 July 31, 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	22,798	(5,202)	21,038
Payments in lieu of taxes	100,000	100,000	664	(99,336)	1,400
Other taxes	70,500	70,500	69,755	(745)	78,195
Total Taxes	20,383,688	20,383,688	20,278,405	(105,283)	18,964,027
INTERGOVERNMENTAL AID					
State shared taxes	4,670,363	4,670,363	1,221,790	(3,448,572)	1,183,368
Expenditure restraint	907,126	907,126	907,126	-	874,574
Fire insurance tax	135,000	135,000	139,864	4,864	128,264
Municipal services	161,404	161,404	222,838	61,434	161,404
Transportation aids	3,061,498	3,061,498	2,293,350	(768,148)	2,235,808
Other grants	223,316	223,316	42,186	(181,130)	72,173
Total Intergovernmental	9,158,707	9,158,707	4,827,155	(4,331,552)	4,655,591
LICENSES AND PERMITS					
Licenses	161,720	161,720	117,608	(44,112)	134,841
Franchise fees	335,000	335,000	136,027	(198,973)	112,717
Permits	275,317	275,317	192,835	(82,482)	339,553
Total Licenses and Permits	772,037	772,037	446,470	(325,567)	587,110
FINES, FORFEITURES, AND PENALTIES	306,030	306,030	192,626	(113,404)	162,356
LEGAL JUDGEMENTS, AWARDS AND DAMAGES	-	-	146,618	146,618	300
PUBLIC CHARGES FOR SERVICES					
General government	88,630	88,630	64,716	(23,914)	66,561
Public safety	1,837,746	1,837,746	868,994	(968,752)	895,659
Streets and related facilities	140,200	140,200	58,109	(82,091)	102,205
Recreation	180,800	180,800	47,445	(133,356)	77,400
Public areas	139,560	139,560	6,652	(132,908)	40,327
Total Public Charges for Services	2,386,936	2,386,936	1,045,916	(1,341,020)	1,182,152
INTERGOVERNMENTAL CHARGES FOR SERVICES					
State and federal reimbursements	11,350	11,350	-	(11,350)	-
County and other municipalities	88,348	88,348	101,651	13,303	77,079
City departments	763,500	763,500	170,284	(593,216)	167,338
Total Intergovernmental Charges for Services	863,198	863,198	271,935	(591,263)	244,417

CITY OF WAUSAU, WISCONSIN
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES - BUDGET AND ACTUAL (Continued)
Period Ended July 31, 2021

	Budgeted Amounts			Variance with	2020
	Original	Final	Actual	Final Budget	YTD
COMMERCIAL					
Interest on general investments	$ 400,000	$ 400,000	$ 60,450	$ (339,550)	$ 660,343
Interest on special assessments	-	-	93	93	85
Other interest	7,000	7,000	117,989	110,989	74,399
Total Commercial	407,000	407,000	178,533	(228,467)	734,827
MISCELLANEOUS REVENUES					
Rent of land and buildings	128,000	128,000	77,400	(50,600)	114,433
Sale of City property/loss compensation	18,200	18,200	25,893	7,693	9,815
Other miscellaneous revenues	31,805	31,805	50,451	18,646	29,919
Total Miscellaneous Revenues	178,005	178,005	153,744	(24,261)	154,167
OTHER FINANCING SOURCES					
Transfers in	1,861,355	1,861,355	980,052	(881,303)	999,552
TOTAL REVENUES AND OTHER FINANCING SOURCES	$ 36,316,956	$ 36,316,956	$ 28,521,453	$ (7,795,504)	$ 27,684,498

CITY OF WAUSAU, WISCONSIN
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
Period Ended July 31, 2021

	2021 Budget		YTD	Variance with	2020
	Original	Final	Actual	Final Budget	YTD
GENERAL GOVERNMENT					
City Council	$ 90,004	$ 90,004	$ 42,477	$ 47,527	$ 44,084
Mayor	179,360	179,360	95,472	83,888	104,252
City Promotion	101,500	151,500	69,913	81,587	68,510
Finance department	538,546	588,546	293,873	294,673	315,282
Data processing	886,694	886,694	570,671	316,023	493,806
City clerk/customer service	434,124	434,124	224,305	209,819	248,553
Elections	70,498	70,498	51,522	18,976	133,208
Assessor	583,842	583,842	277,890	305,953	281,576
City attorney	614,367	614,367	358,259	256,108	371,728
Municipal court	152,989	152,989	71,918	81,072	65,086
Human resources	391,890	391,890	200,257	191,633	201,919
City hall and other municipal buildings	463,652	463,652	300,199	163,453	276,812
Unclassified	30,000	30,000	1,889	28,111	86,483
Total General Government	4,537,467	4,637,467	2,558,644	2,078,823	2,691,298
PUBLIC SAFETY					
Police department	10,287,426	10,287,426	5,636,971	4,650,455	5,474,947
Fire department	4,585,931	4,585,931	2,356,745	2,229,186	2,621,976
Ambulance	3,473,444	3,473,444	1,981,893	1,491,551	1,861,019
Emergency government (COVID-19)	10,000	20,000	1,940	18,060	115,371
Inspections	1,871,244	1,871,244	950,845	920,400	1,018,550
Total Public Safety	20,228,046	20,238,046	10,928,394	9,309,651	11,091,863
TRANSPORTATION AND STREETS					
Engineering	1,405,888	1,404,888	786,364	618,524	778,563
Department of public works	6,140,511	6,135,511	2,939,939	3,195,572	3,385,885
Total Transportation and Streets	7,546,399	7,540,399	3,726,304	3,814,096	4,164,449
SANITATION, HEALTH AND WELFARE					
Garbage and refuse collection	945,000	945,000	551,640	393,360	539,198
NATURAL RESOURCES/RECREATION					
Parks and recreation	3,108,683	3,122,157	1,824,243	1,297,914	1,326,514
OTHER FINANCING USES					
Transfers out	-	-	-	-	-
TOTAL EXPENDITURES AND OTHER FINANCING USES	$ 36,365,594	$ 36,483,068	$ 19,589,224	$ 16,893,844	$ 19,813,321

CITY OF WAUSAU, WISCONSIN
GENERAL FUND
SUMMARY OF BUDGET MODIFICATIONS
Period Ended July 31, 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 2021 BUDGET
GENERAL FUND STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL
August 31, 2021
NARRATIVE

REVENUES

Total General Fund revenues for the month ending August 31, 2021 are $29.1 million. This amount is an increase of $405,400, or 1.4%, 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 August of 2020, other General Fund revenue collections continue to lag behind last year. However revenues collections are improving from the spring. Total collections for public charges for services are $96,200 behind August of 2020 (-7.2%), permits and licensing revenues continues to lag from last year (-18.5%) but collections are improving. 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 (-90.9%), but earnings are now positive ($61,200) and we will continue to monitor the financial markets and keep a close eye on the City's investments.

Total General Fund revenues are at 80.1% of the annual estimate for Budget Year 2021.

EXPENSES

As of August 31, 2021, total General Fund expenditures are $21.8 million, which is a decrease of approximately $701,300 (-3.1%) from the same period last year. Compared to August of 2020, 2021 Public Works expenses are down $531,500 (-11%) which is primarily due to the mild spring weather (however, these savings could be offset by heavy winter weather in the 4th quarter). There are additional savings in Fire Department firefighting expenses (-$361,000) and Emergency government COVID-19 expenses (-$115,400). Compared to last year, Parks and recreation spending is up over $256,800 (+16%) as a result of opening the parks and offering services not offered last summer.

At 66.7% of the way through the year, 2021 expenditures across the departments are consistent with budget estimates (General Government 63.4%, Public Safety 60.6%, Streets 56.1%, Garbage 58.4%, and Parks and Recreation Departments 58.5%). 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 August 31, 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	24,888	(3,112)	22,863
Payments in lieu of taxes	100,000	100,000	964	(99,036)	16,000
Other taxes	70,500	70,500	77,392	6,892	86,090
Total Taxes	20,383,688	20,383,688	20,288,433	(95,255)	18,988,347
INTERGOVERNMENTAL AID					
State shared taxes	4,670,363	4,670,363	1,221,790	(3,448,572)	1,183,368
Expenditure restraint	907,126	907,126	907,126	-	874,574
Fire insurance tax	135,000	135,000	139,864	4,864	128,264
Municipal services	161,404	161,404	222,838	61,434	161,404
Transportation aids	3,061,498	3,061,498	2,293,350	(768,148)	2,235,808
Other grants	223,316	223,316	116,180	(107,136)	572,401
Total Intergovernmental	9,158,707	9,158,707	4,901,149	(4,257,559)	5,155,819
LICENSES AND PERMITS					
Licenses	161,720	161,720	123,488	(38,232)	136,721
Franchise fees	335,000	335,000	196,180	(138,820)	184,275
Permits	275,317	275,317	253,392	(21,925)	381,804
Total Licenses and Permits	772,037	772,037	573,060	(198,977)	702,800
FINES, FORFEITURES, AND PENALTIES	306,030	306,030	213,619	(92,412)	177,843
LEGAL JUDGEMENTS, AWARDS AND DAMAGES	-	-	146,618	146,618	300
PUBLIC CHARGES FOR SERVICES					
General government	88,630	88,630	77,722	(10,908)	78,000
Public safety	1,837,746	1,837,746	1,034,944	(802,802)	1,035,064
Streets and related facilities	140,200	140,200	74,315	(65,885)	107,919
Recreation	180,800	180,800	47,445	(133,356)	77,400
Public areas	139,560	139,560	8,052	(131,508)	40,327
Total Public Charges for Services	2,386,936	2,386,936	1,242,479	(1,144,457)	1,338,709
INTERGOVERNMENTAL CHARGES FOR SERVICES					
State and federal reimbursements	11,350	11,350	-	(11,350)	-
County and other municipalities	88,348	88,348	101,651	13,303	77,079
City departments	763,500	763,500	194,160	(569,340)	188,628
Total Intergovernmental Charges for Services	863,198	863,198	295,811	(567,387)	265,707

CITY OF WAUSAU, WISCONSIN
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES - BUDGET AND ACTUAL (Continued)
Period Ended August 31, 2021

	Budgeted Amounts			Variance with	2020
	Original	Final	Actual	Final Budget	YTD
COMMERCIAL					
Interest on general investments	$ 400,000	$ 400,000	$ 61,199	$ (338,801)	$ 672,852
Interest on special assessments	-	-	145	145	144
Other interest	7,000	7,000	117,670	110,670	86,740
Total Commercial	407,000	407,000	179,014	(227,986)	759,736
MISCELLANEOUS REVENUES					
Rent of land and buildings	128,000	128,000	88,350	(39,650)	125,600
Sale of City property/loss compensation	18,200	18,200	26,677	8,477	11,767
Other miscellaneous revenues	31,805	31,805	27,360	(4,445)	30,994
Total Miscellaneous Revenues	178,005	178,005	142,386	(35,619)	168,361
OTHER FINANCING SOURCES					
Transfers in	1,861,355	1,861,355	1,115,773	(745,582)	1,135,273
TOTAL REVENUES AND OTHER FINANCING SOURCES	$ 36,316,956	$ 36,316,956	$ 29,098,341	$ (7,218,615)	$ 28,692,897

CITY OF WAUSAU, WISCONSIN
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
Period Ended August 31, 2021

	2021 Budget Original	2021 Budget Final	YTD Actual	Variance with Final Budget	2020 YTD
GENERAL GOVERNMENT					
City Council	$ 90,004	$ 90,004	$ 48,653	$ 41,351	$ 49,461
Mayor	179,360	179,360	111,329	68,031	115,564
City Promotion	101,500	151,500	86,243	65,257	67,404
Finance department	538,546	588,546	336,369	252,177	356,266
Data processing	886,694	886,694	644,425	242,269	555,806
City clerk/customer service	434,124	434,124	262,339	171,785	276,159
Elections	70,498	70,498	52,043	18,455	160,909
Assessor	583,842	583,842	312,561	271,281	322,078
City attorney	614,367	614,367	422,075	192,292	442,982
Municipal court	152,989	152,989	82,947	70,042	73,837
Human resources	391,890	391,890	225,498	166,392	229,433
City hall and other municipal buildings	463,652	463,652	352,843	110,809	330,371
Unclassified	30,000	30,000	2,242	27,759	86,805
Total General Government	4,537,467	4,637,467	2,939,567	1,697,899	3,067,075
PUBLIC SAFETY					
Police department	10,287,426	10,287,426	6,352,764	3,934,663	6,153,590
Fire department	4,585,931	4,585,931	2,622,995	1,962,936	2,984,042
Ambulance	3,473,444	3,473,444	2,247,416	1,226,028	2,105,284
Emergency government (COVID-19)	10,000	20,000	1,940	18,060	117,380
Inspections	1,871,244	1,871,244	1,042,369	828,875	1,142,617
Total Public Safety	20,228,046	20,238,046	12,267,484	7,970,562	12,502,911
TRANSPORTATION AND STREETS					
Engineering	1,405,888	1,404,888	883,778	521,110	891,497
Department of public works	6,140,511	6,135,511	3,346,059	2,789,452	3,869,811
Total Transportation and Streets	7,546,399	7,540,399	4,229,837	3,310,562	4,761,307
SANITATION, HEALTH AND WELFARE					
Garbage and refuse collection	945,000	945,000	552,584	392,416	616,239
NATURAL RESOURCES/RECREATION					
Parks and recreation	3,108,683	3,122,157	1,824,982	1,297,175	1,568,197
OTHER FINANCING USES					
Transfers out	-	-	-	-	-
TOTAL EXPENDITURES AND OTHER FINANCING USES	$ 36,365,594	$ 36,483,068	$ 21,814,453	$ 14,668,615	$ 22,515,729

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