

CITY OF WAUSAU

2022
BUDGET



BUDGET INFLUENCES

- Revenues – Flat
- Personnel and Benefits
 - Health Insurance 8.8%
 - Union contract increases
 - Salary Study step progression and final Option 3 implementation
 - Wisconsin Retirement rate increases Police and Fire
 - 2% CPI for non-represented employees
- Non Personnel
 - Cybersecurity
- Equalized Value Changes
 - Large decrease corrections in overall value
 - Large increase corrections in TID value

BUDGET INFLUENCES

Not Yet in the Budget

- \$560,000 of increases related to inflation, contractual obligations, service demands and needs

- Additional Retention and Recruitment Initiatives
 - Shorten the salary range through the suspension of steps 1 and 2 in non-represented pay schedule
 - Accelerate progression through the pay scale by implementation of biannual step increases until mid-point
 - One time bonus payment

PROPERTY VALUATION

Eliminated
Commercial
Machinery
and Tools
\$28,254,600

Budget Year	Equalized Value	Increase (Decrease)	Assessed Valuation	(Decrease)
2018	\$2,764,682,800	5.99%	\$2,716,638,000	.76%
2019	\$2,896,505,400	4.77%	\$2,712,863,600	(1.87%)
2020	\$3,075,863,100	6.19%	\$2,817,661,200	3.86%
2021	\$3,345,281,800	8.76%	\$3,143,548,200	11.57%
2022	\$3,265,016,200	-2.40%	\$3,197,754,963* <i>Estimate</i>	1.50%

NET NEW CONSTRUCTION

Budget Year	% Increase
2022	2.798%
2021	3.28%
2020	4.00%
2019	2.02%
2018	2.41%
2017	1.21%
2016	1.20%
2015	1.20%
2014	1.34%
2013	.61%

USED IN LEVY
LIMIT AND
EXPENDITURE
RESTRAINT

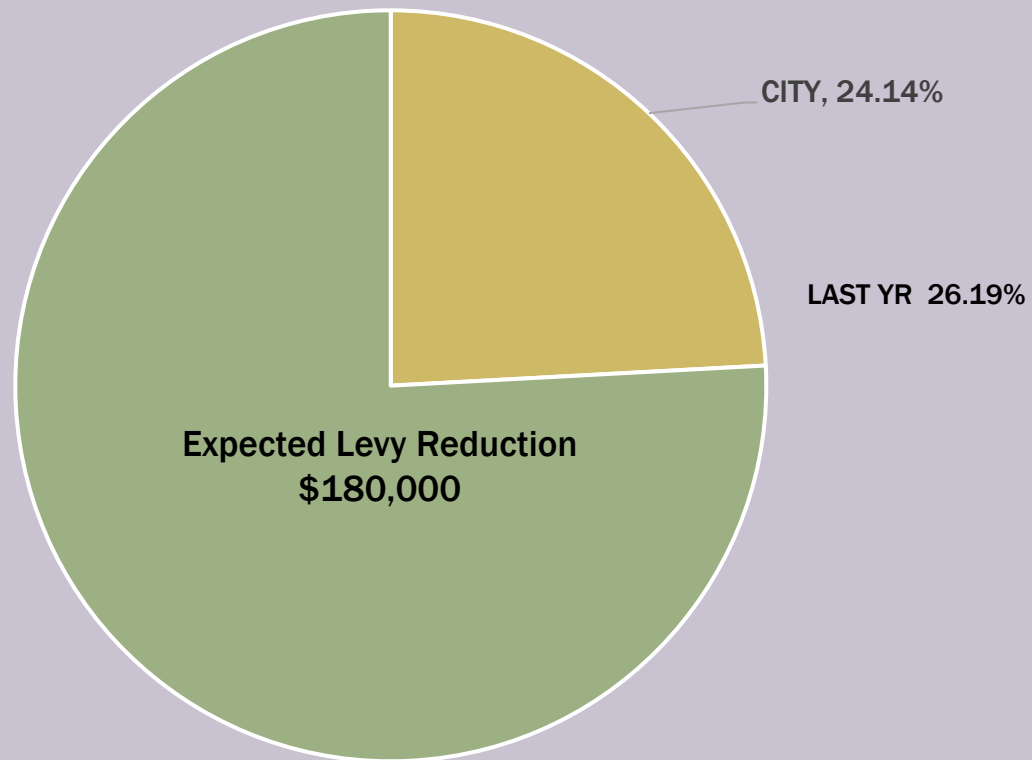
EQUALIZED VALUE CHANGE

TOTAL CITY	
2020 EQUALIZED VALUE	\$3,345,281,800
REMOVE PRIOR YEAR CORRECTION	(\$281,300)
AMOUNT OF ECONOMIC CHANGE	(\$139,748,900)
NEW CONSTRUCTION	99,355,500
CORRECTIONS	(\$21,940,900)
OTHER CHANGES	(\$17,770,400)
PERSONAL PROPERTY CHANGE	120,400
2021 EQUALIZED VALUE	\$3,265,016,200
TID DISTRICT TOTALS	
2021 VALUE	\$653,144,200
PY CORRECTION	\$31,645,300
FINAL 2021 VALUE	\$684,789,500

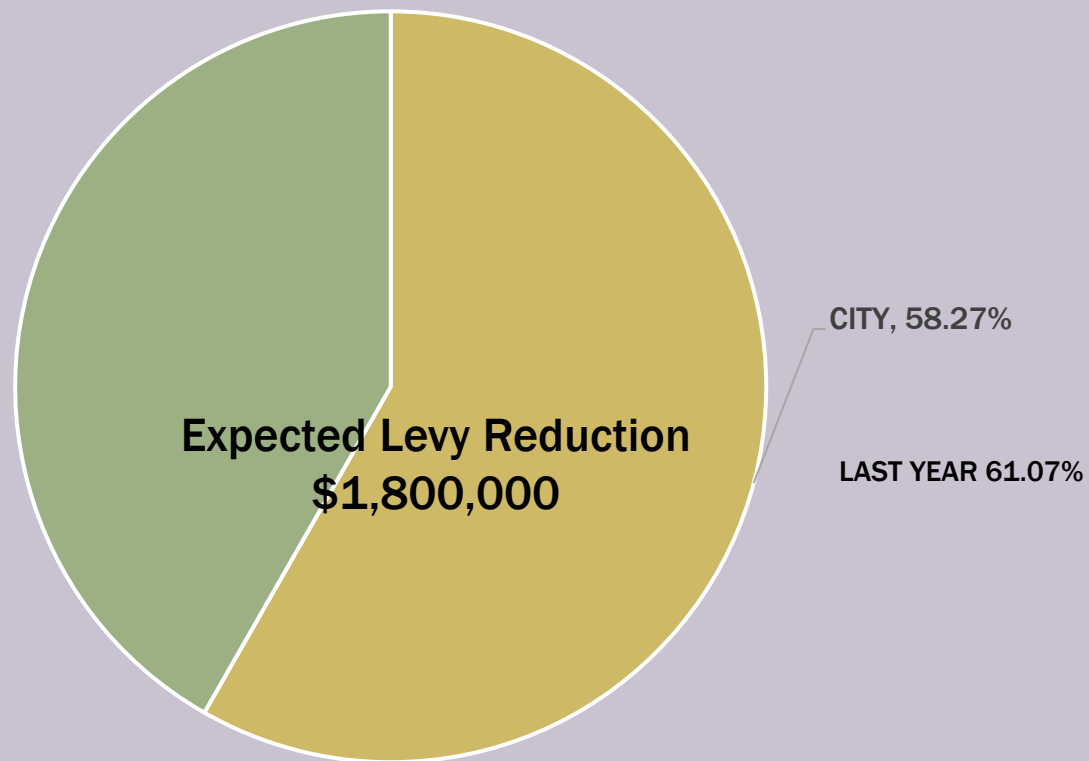
CITY VS COUNTY

	EQUALIZED VALUE CHANGE	PERCENT CHANGE
MARATHON COUNTY	\$12,764,788,900	3.13%
CITY OF WAUSAU	(\$80,265,600)	(2.40%)

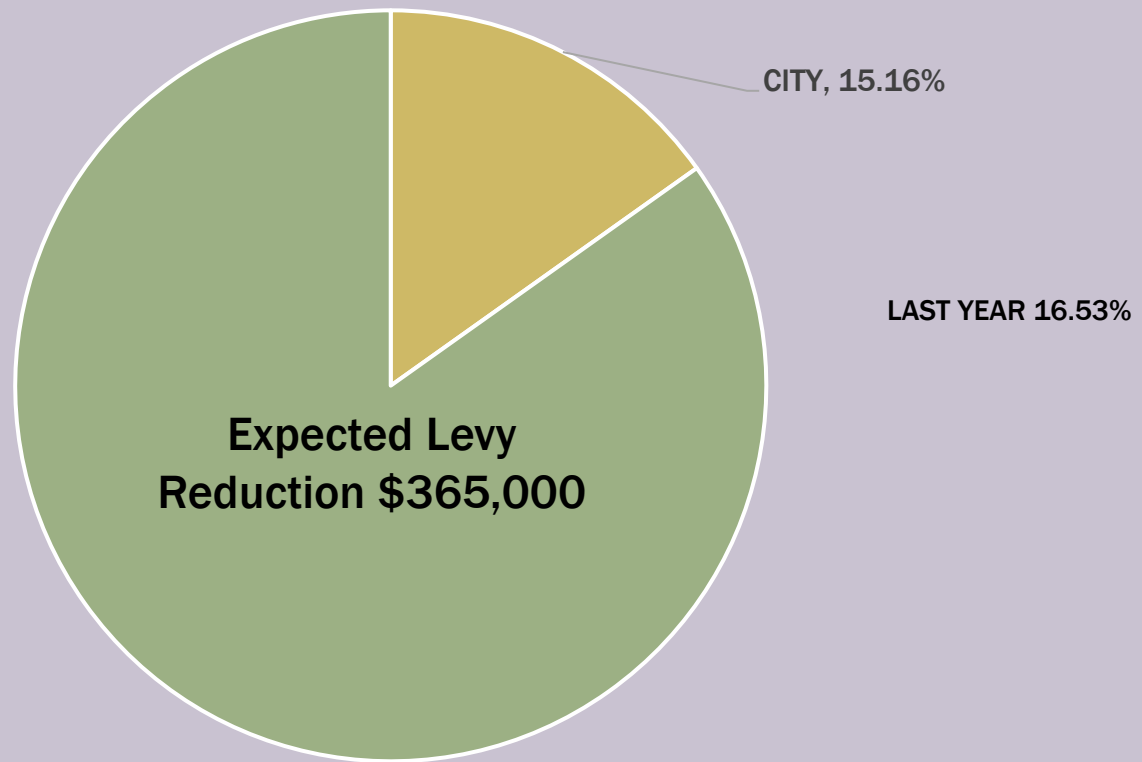
MARATHON COUNTY



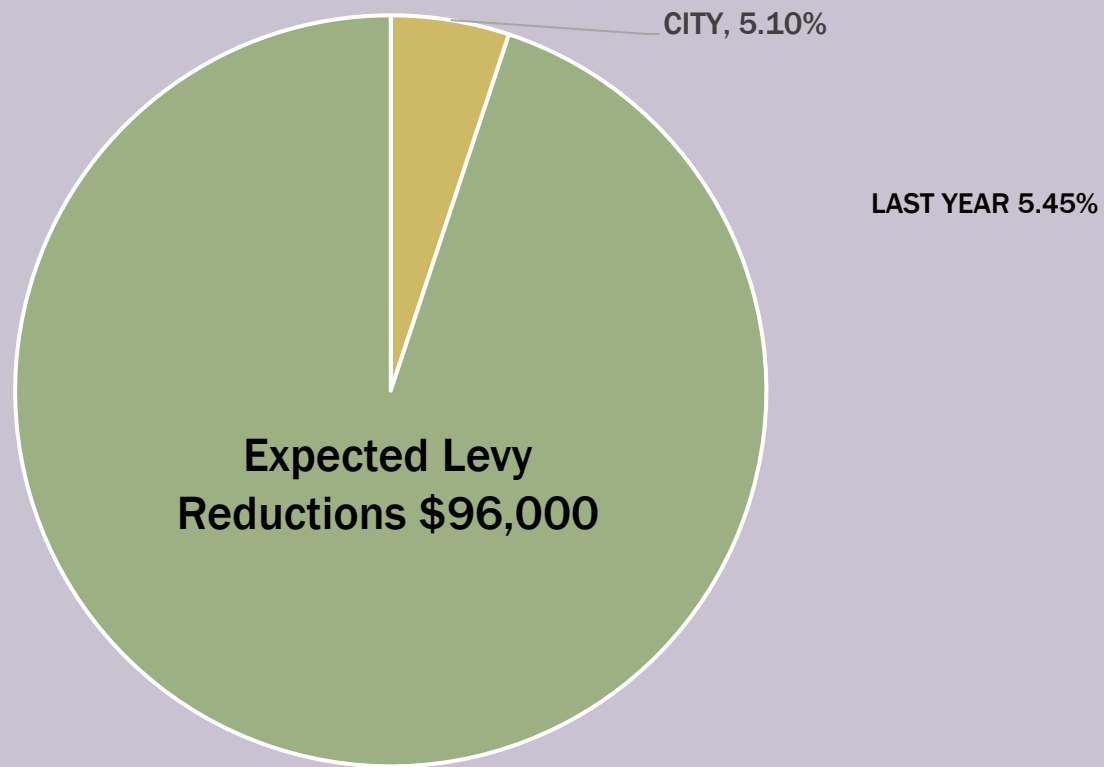
WAUSAU SCHOOL DISTRICT



NTC



DC EVEREST SCHOOLS



OVERALL IMPACT

GOVERNMENT UNIT	LEVY REDUCTION
Marathon County	\$180,000
Wausau School District	1,800,000
NTC	365,000
DC Everest School District	\$96,000

PROPERTY TAX INCREASES

Year	Levy	Dollar Change	% Increase
2012	\$23,234,021	\$47,417	.20%
2013	\$23,178,270	(\$55,751)	(.24%)
2014	\$23,582,800	\$404,530	1.75%
2015	\$24,107,571	\$524,771	2.23%
2016	\$24,971,570	\$863,999	3.58%
2017	\$26,084,384	\$1,112,814	4.46%
2018	\$26,958,106	\$873,722	3.35%
2019	\$27,855,797	\$897,691	3.33%
2020	\$29,546,000	\$1,690,203	6.07%
2021	\$30,580,994	\$1,034,994	3.50%
2022	\$32,552,951	\$1,971,957	6.45%

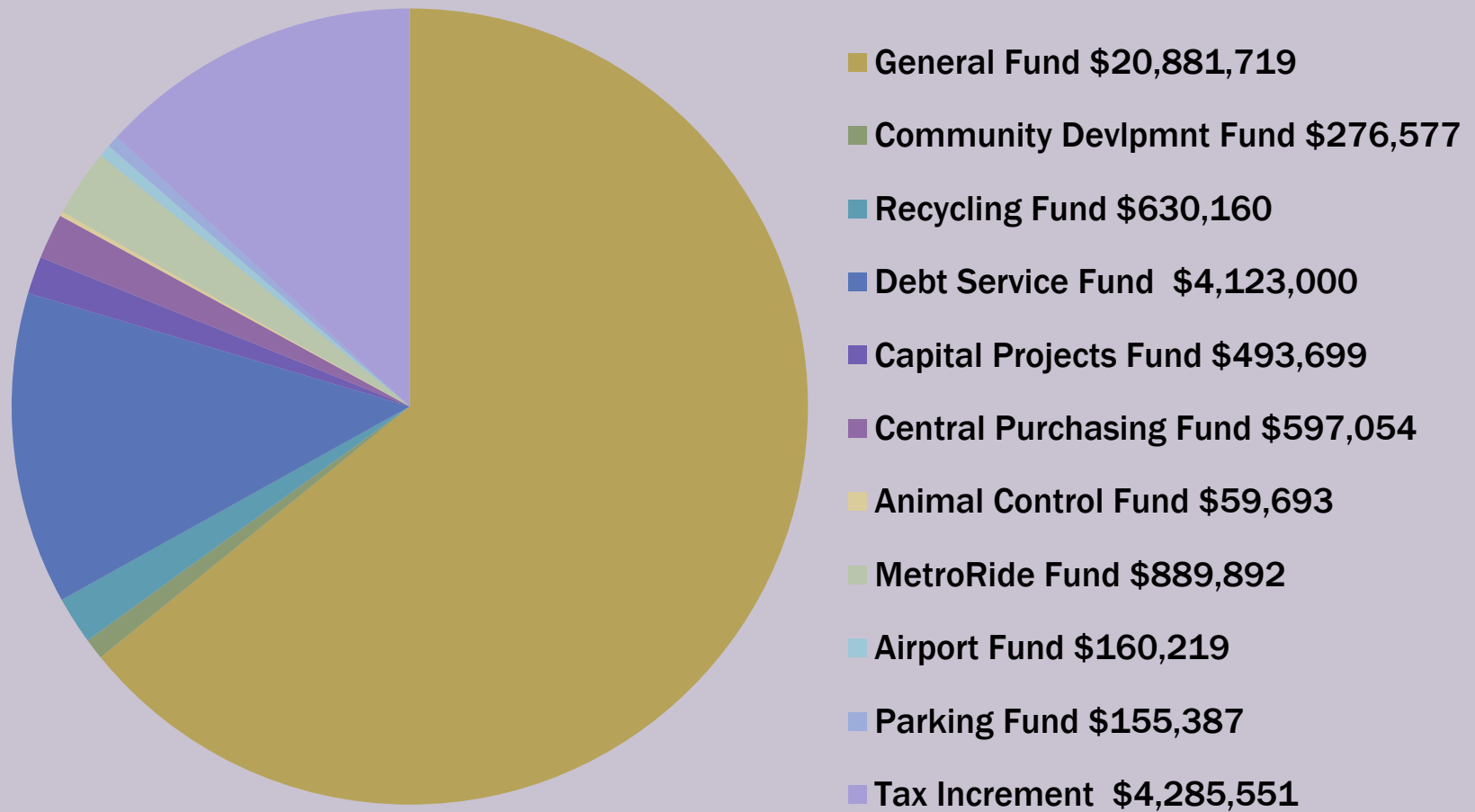
GENERAL AND INCREMENT LEVY

YEAR	GENERAL LEVY	INCREMENT	TOTAL
2016	\$22,927,098	\$2,044,472	\$24,971,570
2017	\$23,879,534	\$2,204,850	\$26,084,384
2018	\$24,462,367	\$2,495,739	\$26,958,106
2019	\$25,061,256	\$2,794,541	\$27,855,797
2020	\$26,096,694	\$3,449,306	\$29,546,000
2021	\$27,436,246	\$3,144,748	\$30,580,994
2022	\$28,267,400	\$4,285,551	\$32,552,951
CY CHANGE	\$831,154	\$1,140,803	\$1,971,957
AVE CHANGE	\$853,979	\$224,926	

TID LIMITATION

YEAR	INCREMENT VALUE	CITY EQUALIZED	%
2021	\$429,834,700	\$3,265,016,200	13.16%
2020	\$344,006,900	\$3,345,281,800	10.28%

LEVY UTILIZATION



LEVY CHANGES

	2022 Levy	2021 Levy	Change	%
General Fund	\$20,881,719	\$20,185,188	\$696,531	3.45%
Recycling Fund	630,160	586,910	43,250	7.37%
Community Dev Fund	276,577	264,232	12,345	4.67%
Central Purchasing Fund	597,054	552,404	44,650	8.08%
Capital Projects Fund	493,699	493,699	-	-%
MetroRide Fund	889,892	889,892	-	-%
Debt Service Fund	4,123,000	4,123,000	-	-%
Parking Fund	155,387	150,000	5,387	3.59%
Airport Fund	160,219	145,674	14,545	9.99%
Animal Control Fund	59,693	45,247	14,446	31.93%
TID Increment	4,285,551	3,144,748	1,140,803	36.27%
Total	\$32,552,951	\$30,580,994	\$1,971,957	6.45%

LEVY LIMIT

- Restricts Levy Increase to (3.28%) Net New Construction \$810,646 and TID Termination \$156,103 Total \$966,749
Current Increase is \$1,184,534
- Additional increases and flexibility is offered through provision for debt authorized after July 1, 2005
 - 2015 budget debt exemption utilization \$128,058
 - 2016 budget debt exemption utilization \$501,281
 - 2017 budget debt exemption utilization \$1,149,669
 - 2018 budget debt exemption utilization \$1,181,709
 - 2019 budget debt exemption utilization \$1,368,886
 - 2020 budget debt exemption utilization \$1,506,529
 - 2021 budget debt exemption utilization \$1,614,708

ASSESSED TAX RATE

*Estimated Assessed Tax
Rate of \$10.48 versus
\$9.67*

*Decrease of .81 cents or
7.75%*

*Based upon estimated
value.*

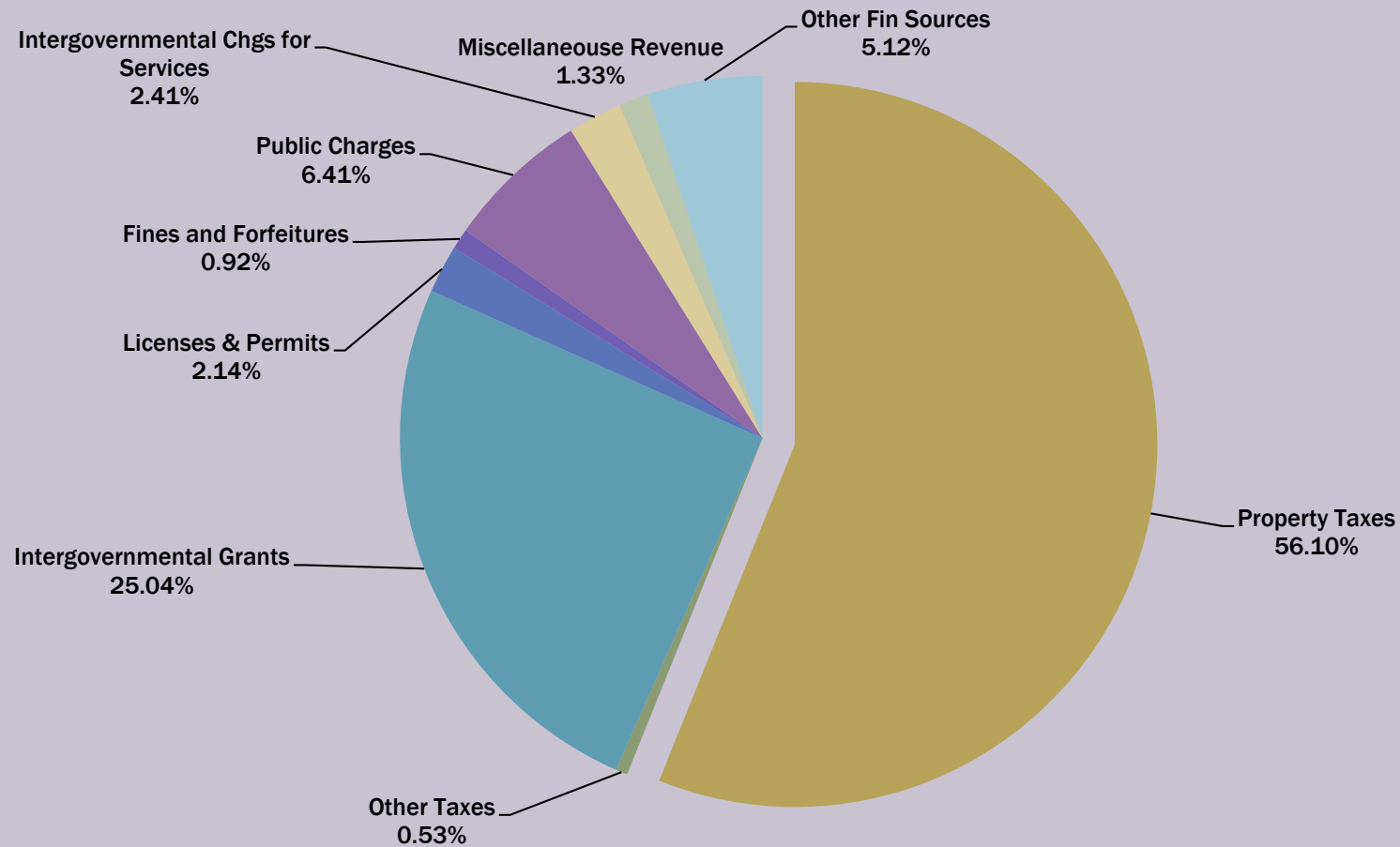
**Equalized Tax Rate of \$9.09
versus \$9.61**

Decrease of .52 cents



GENERAL FUND REVENUES

2022 BUDGET



GENERAL FUND REVENUES

	2022 Budget	2021 Budget	Change
Property Taxes	\$20,881,719	\$20,185,188	696,531
Other Taxes	198,500	198,500	-
Intergovtl Grants & Aids	9,319,600	9,158,707	160,893
Licenses & Permits	795,723	772,037	23,686
Fines & Forfeitures	341,030	306,030	35,000
Public Charges	2,385,129	2,386,936	(1,807)
Intergovtl Charges	909,171	863,198	45,973
Miscellaneous Revenue	494,757	585,005	(90,247)
Other Financing Sources	1,906,355	1,861,355	45,000
TOTAL	\$37,231,984	\$36,316,956	\$915,029

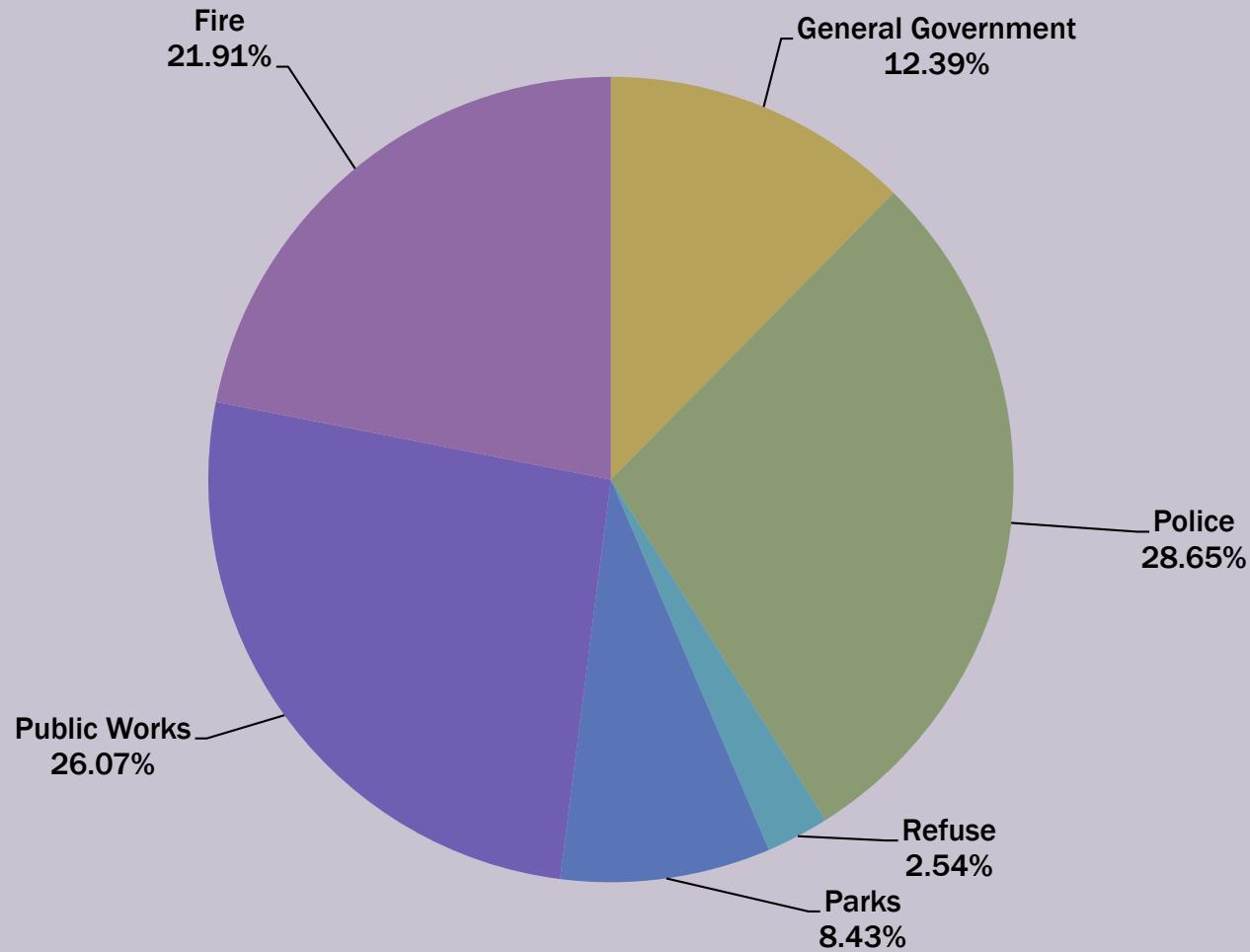
CHANGES IN STATE AIDS

Year	Shared Revenue	Expenditure Restraint	Transportation Aids	Payment for Municipal Aid
2013	\$4,012,736	\$792,433	\$2,101,898	\$198,326
2014	\$4,011,628	\$755,879	\$2,125,430	\$195,507
2015	\$4,013,090	\$764,764	\$2,286,007	\$184,010
2016	\$4,017,837	\$734,231	\$2,204,606	\$185,466
2017	\$4,015,411	\$817,119	\$2,195,599	\$176,871
2018	\$4,015,993	\$871,260	\$2,440,419	\$146,389
2019	\$4,016,106	\$853,021	\$2,725,725	\$148,232
2020	\$4,051,337	\$874,574	\$2,984,793	\$161,404
2021	\$4,047,850	\$907,126	\$3,061,498	\$161,404
2022	\$4,045,839	\$889,038	\$3,124,336	\$161,404

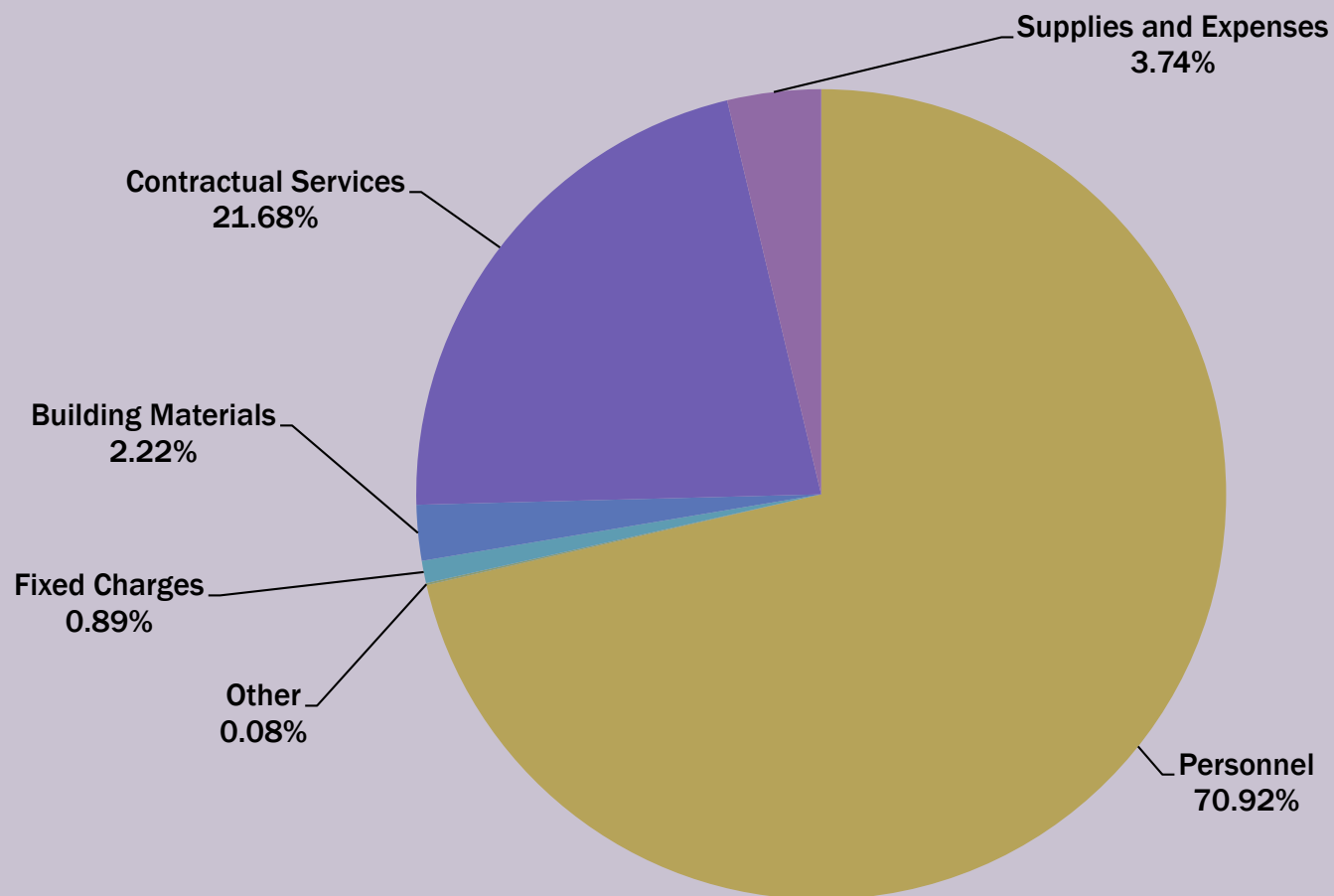
EXPENDITURE RESTRAINT

- Restricts increase of General Fund expenditures and levy's of other funds to 60% of net new construction and CPI
 $(2.798\% \times .60 = 1.679\%) + 3.00\% = 4.70\%$
- Allowable Increase \$1,846,000
- Current budget increase \$1,001,013 - Under by \$845,000
 - (Reminder we removed \$562,000 of non-operating from the budget)

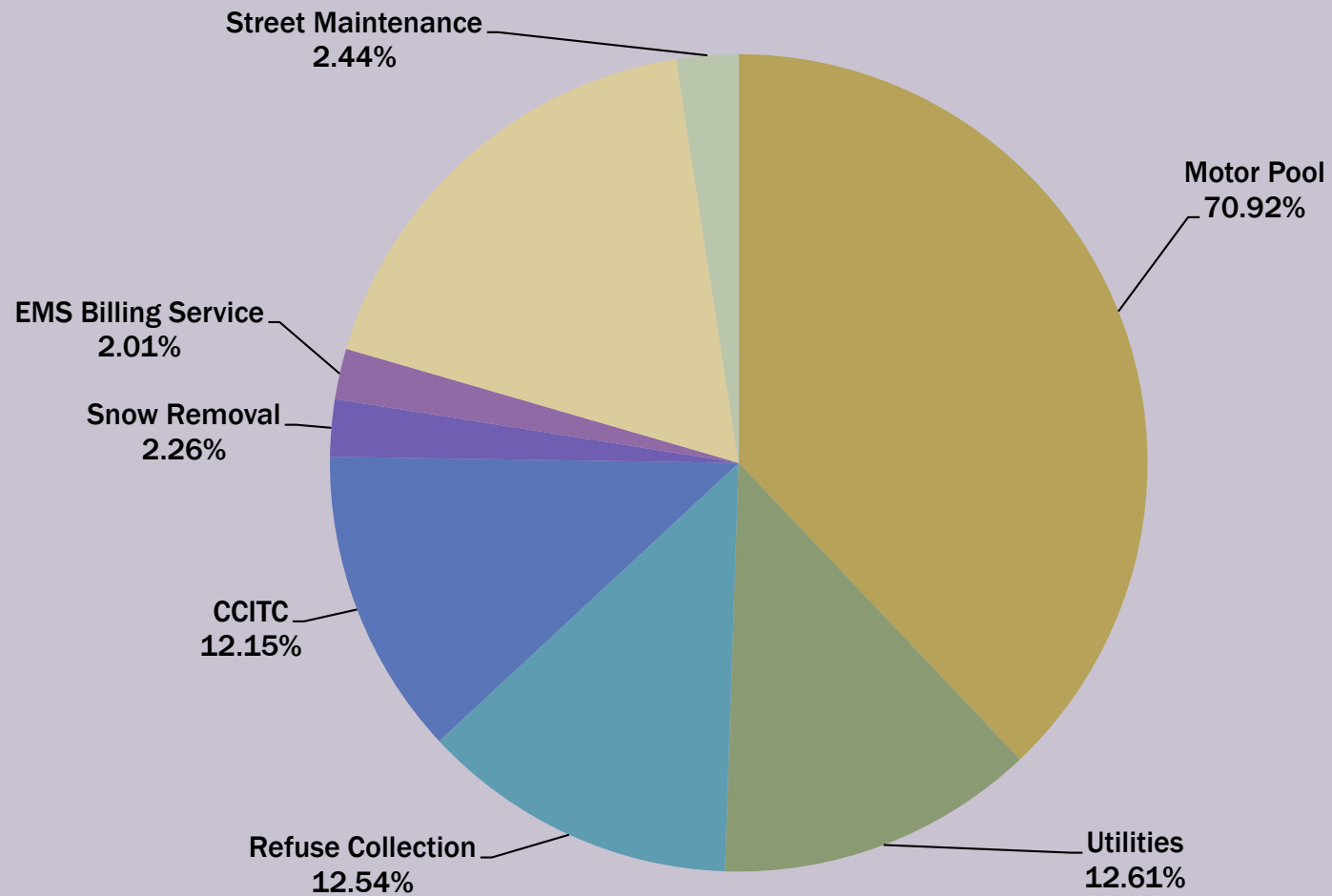
GENERAL FUND EXPENDITURE BY ACTIVITY



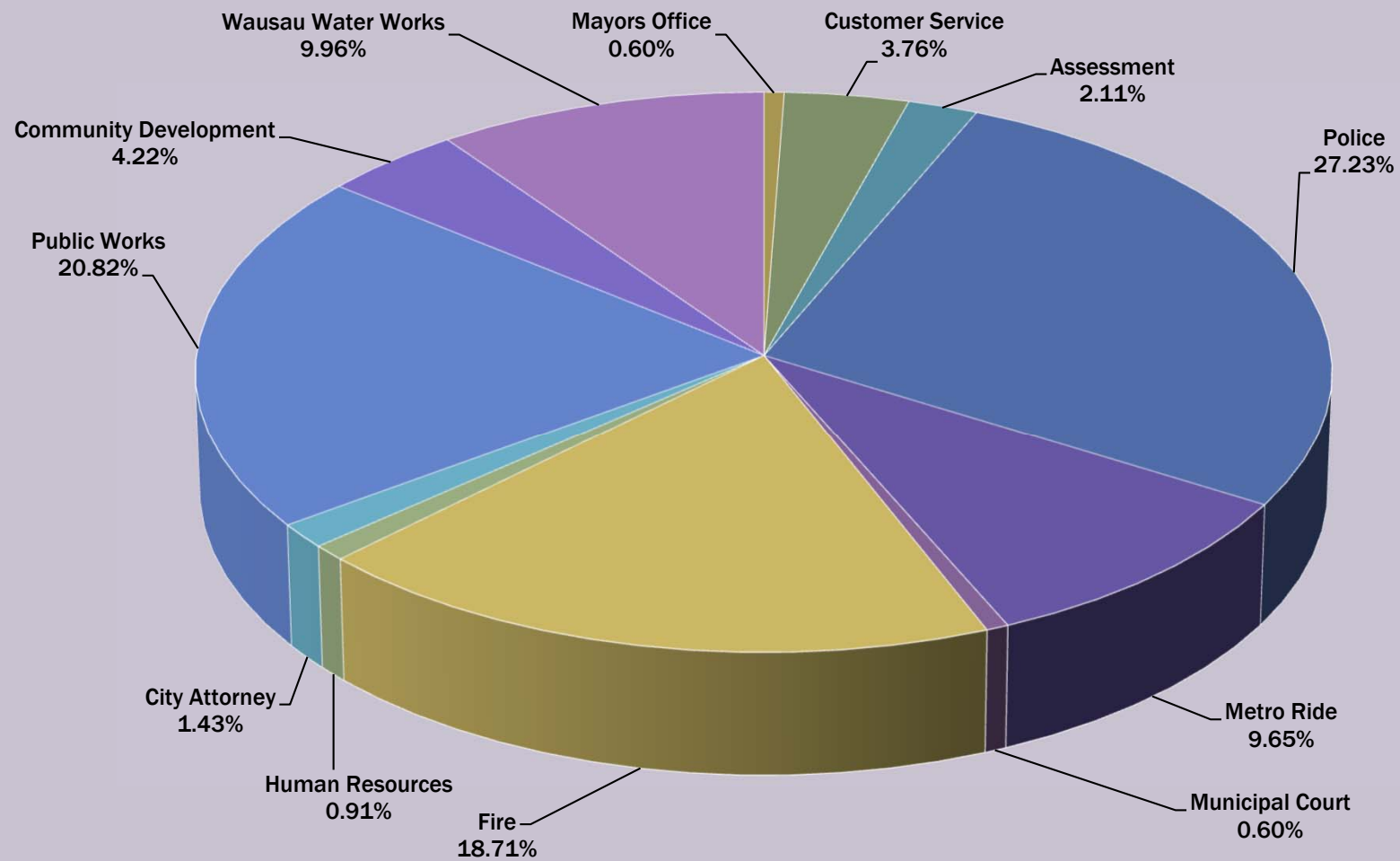
EXPENDITURE BY CATEGORY



CONTRACTUAL SERVICES



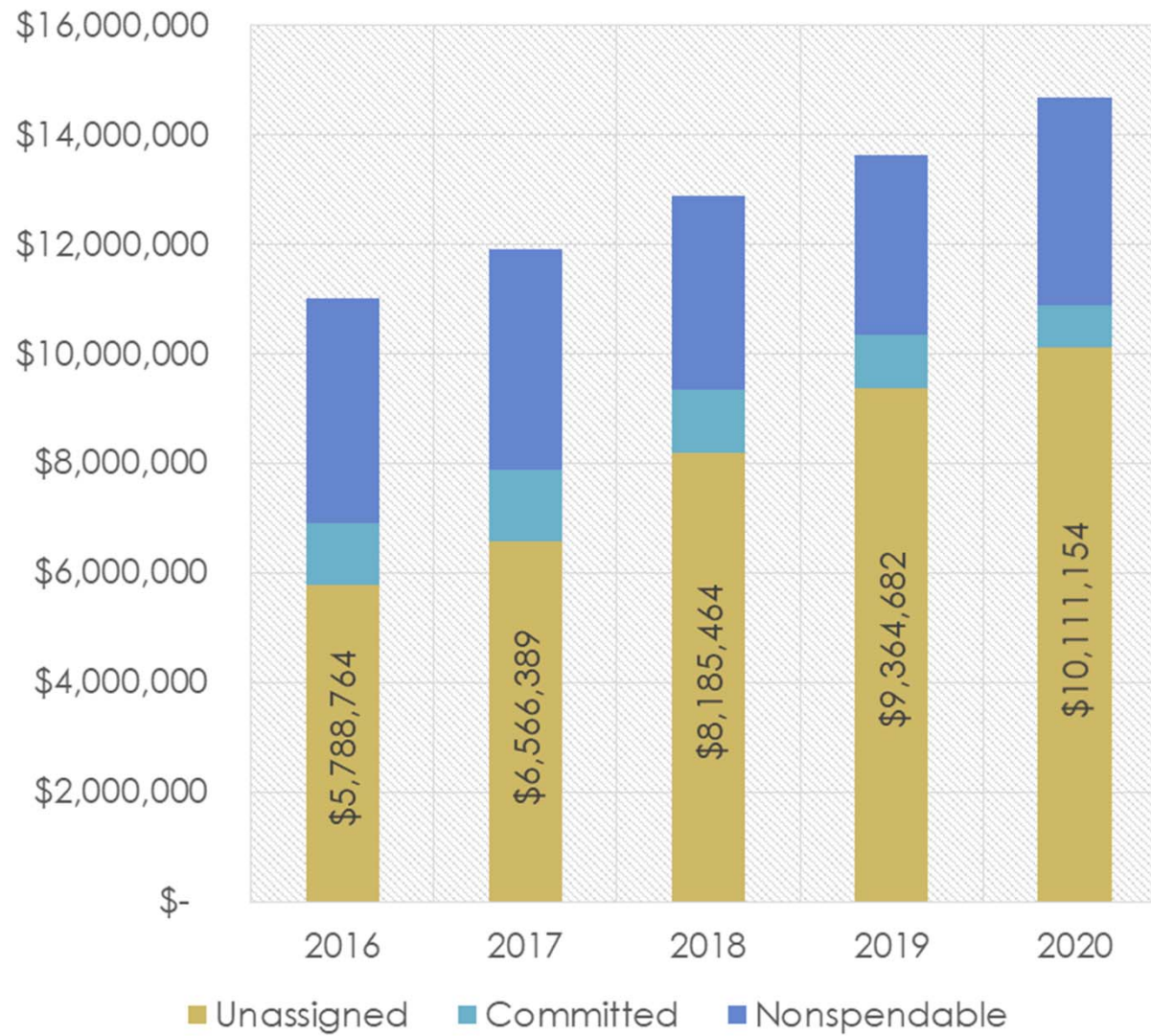
PERSONNEL SUMMARY



DEPARTMENT BUDGET GENERAL FUND

	2020 Actuals	2021 Adopted Budget	2022 Proposed Budget	Budget Increase (Decrease)	Percent Change
COMMON COUNCIL	81,180	90,004	91,328	1,324	1.47%
MAYOR	192,638	179,360	179,283	(77)	-0.04%
FINANCE DEPARTMENT	1,590,393	1,348,048	1,454,707	106,659	7.91%
CCITC	810,178	886,694	965,115	78,421	8.84%
REFUSE COLLECTION	924,445	945,000	945,000	-	0.00%
ASSESSMENT DEPARTMENT	484,680	583,842	609,843	26,001	4.45%
CITY ATTORNEY	645,063	614,367	637,108	22,741	3.70%
HUMAN RESOURCES	349,308	391,890	407,303	15,413	3.93%
MUNICIPAL COURT	115,289	152,989	141,214	(11,775)	-7.70%
UNCLASSIFIED/COVID RESPONSE	1,151,462	141,500	131,500	(10,000)	-7.07%
POLICE DEPARTMENT	9,905,819	10,446,198	10,667,072	220,874	2.11%
FIRE DEPARTMENT	7,948,283	8,059,375	8,157,509	98,134	1.22%
DEPARTMENT OF PUBLIC WORKS	8,794,224	9,417,643	9,706,510	288,867	3.07%
PARKS DEPARTMENT	<u>2,383,435</u>	<u>3,108,683</u>	<u>3,138,492</u>	<u>29,809</u>	0.96%
TOTAL EXPENDITURES	35,376,397	36,365,593	37,231,984	866,391	2.38%

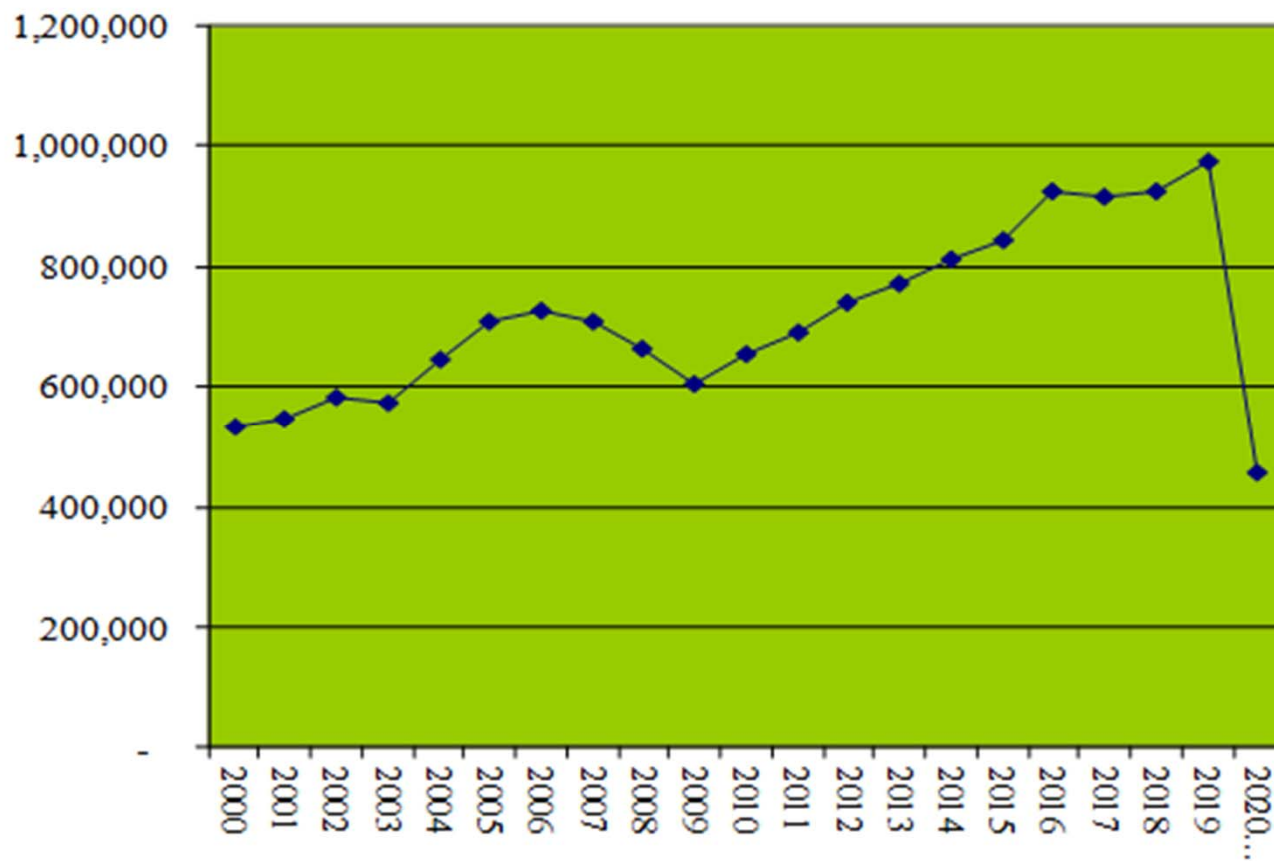
FUND BALANCE HISTORY



SPECIAL REVENUE FUNDS

	Expenditures	Revenues	Tax Revenue
Community Development Funds	\$943,354	\$476,489	\$276,577
Economic Development Fund	5,000	5,000	
Environmental Clean Up Fund	181,523	40,000	
Hazardous Materials Contract Fund	63,800	87,000	
Housing Stock Improvement Fund	40,147	40,147	
Room Tax Fund	444,133	444,133	
Public Access Fund	71,503	71,503	
Recycling Fund	777,460	147,300	630,160
EMS Grant Fund	11,000	11,000	
400 Block Fund	85,289	70,047	
Total	\$2,623,209	\$1,387,619	\$906,737

ROOM TAX REVENUE



ROOM TAX LEGISLATION

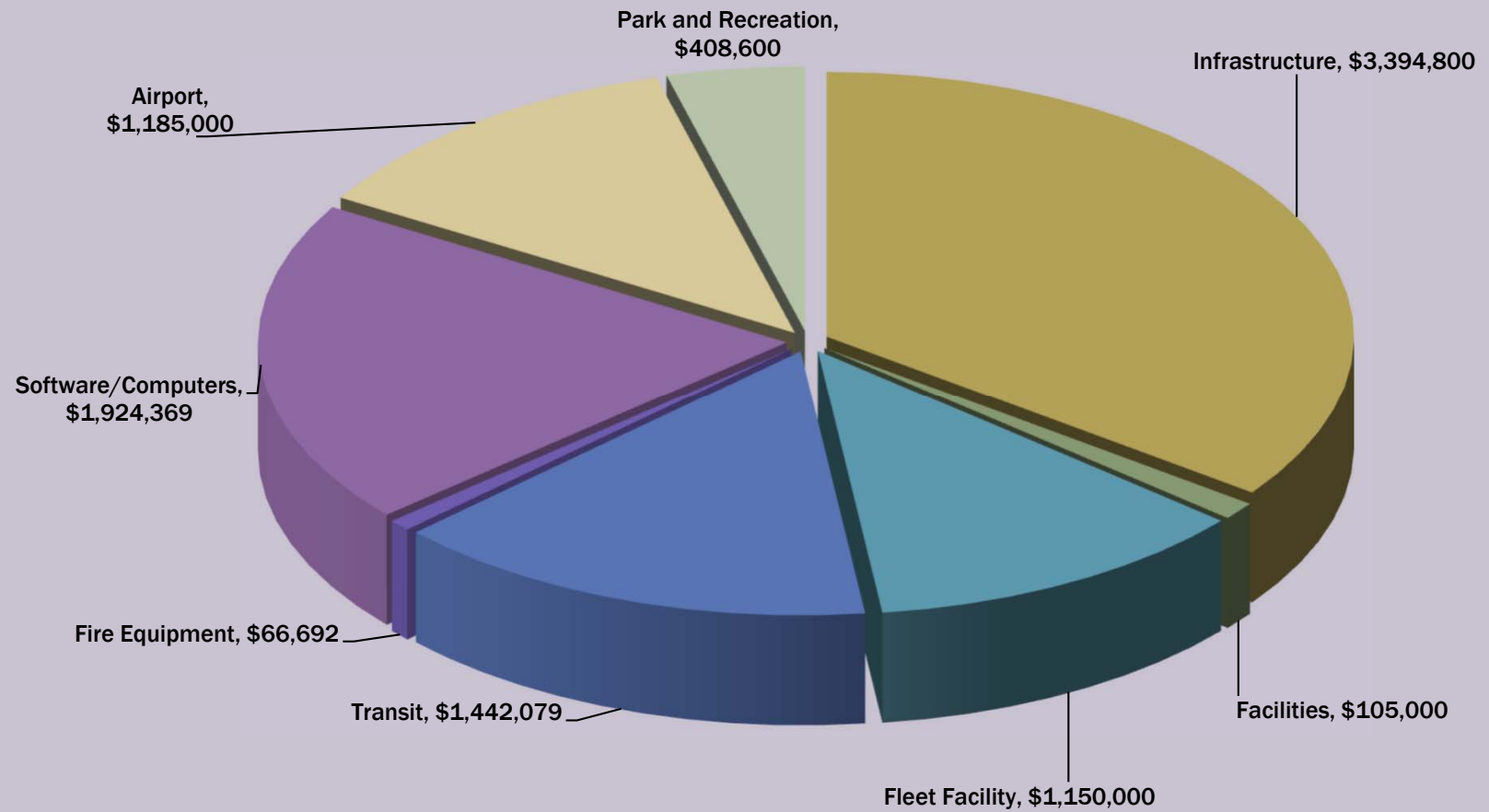
- The City is allowed to retain the greater of 30% (2015 = \$253,547) Or
- FY 2017 = 2014 retained \$506,526
- FY 2018 = 2013 retained \$481,734
- FY 2019 = 2012 retained \$461,407
- FY 2020 = 2011 retained \$431,973
- FY 2021 = 2010 retained \$444,133 and thereafter

ROOM TAX EXPENSES

	2022	2021
Center for Visual Arts	\$10,248	\$10,248
Historical Society	20,495	20,495
Leigh Yawkey Woodson Museum	29,377	29,377
Main Street	26,591	26,591
Performing Arts Grand Theater	44,407	44,407
Wausau Concert Band	6,832	6,832
Wausau Events	70,026	70,026
Transfer to General Fund	146,355	146,355
Park Staffing and 400 Block/Riverlife Fund	89,802	89,802

CAPITAL PROJECTS FUND

\$9,676,540



OTHER PROJECTS

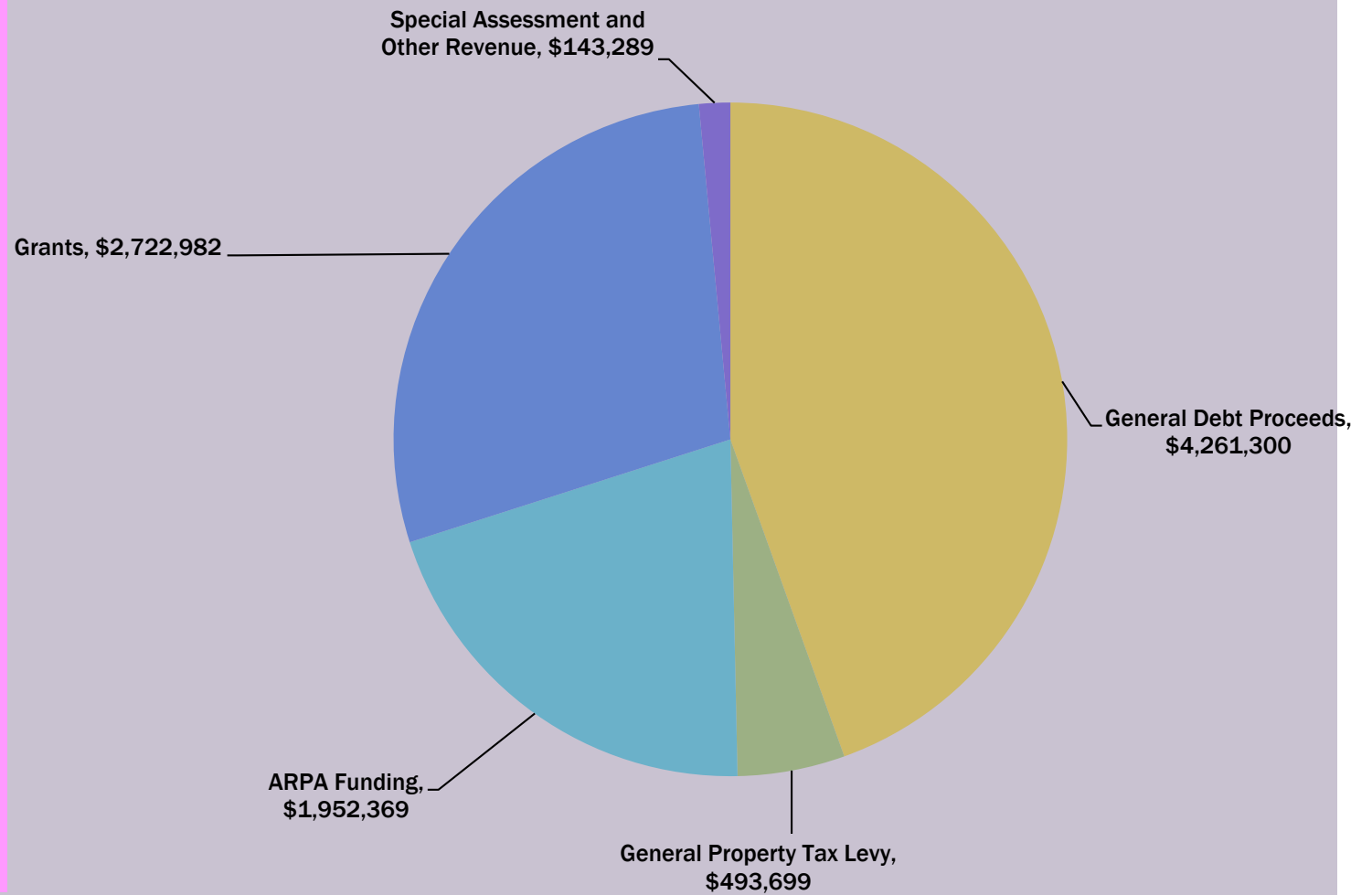
Airport Door Replacement	\$185,000	FAA Funding 90%
Airport Terminal Upgrade	\$1,000,000	FAA Funding
Bus Replacement & Technology	\$1,442,079	State and Carryover
EMS Patient Care Equipment	\$66,692	AFG Grant \$30,603
Athletic Park, Tennis Courts, Drinking Fountains and Rolling Stock	\$408,600	
PD Parking Lot and DPW Office Remodel	\$105,000	
CCITC Equipment	\$234,900	
ERP Software	\$1,689,469	
DPW Facility Phase 1	\$1,150,000	

CAPITAL PROJECTS FUND

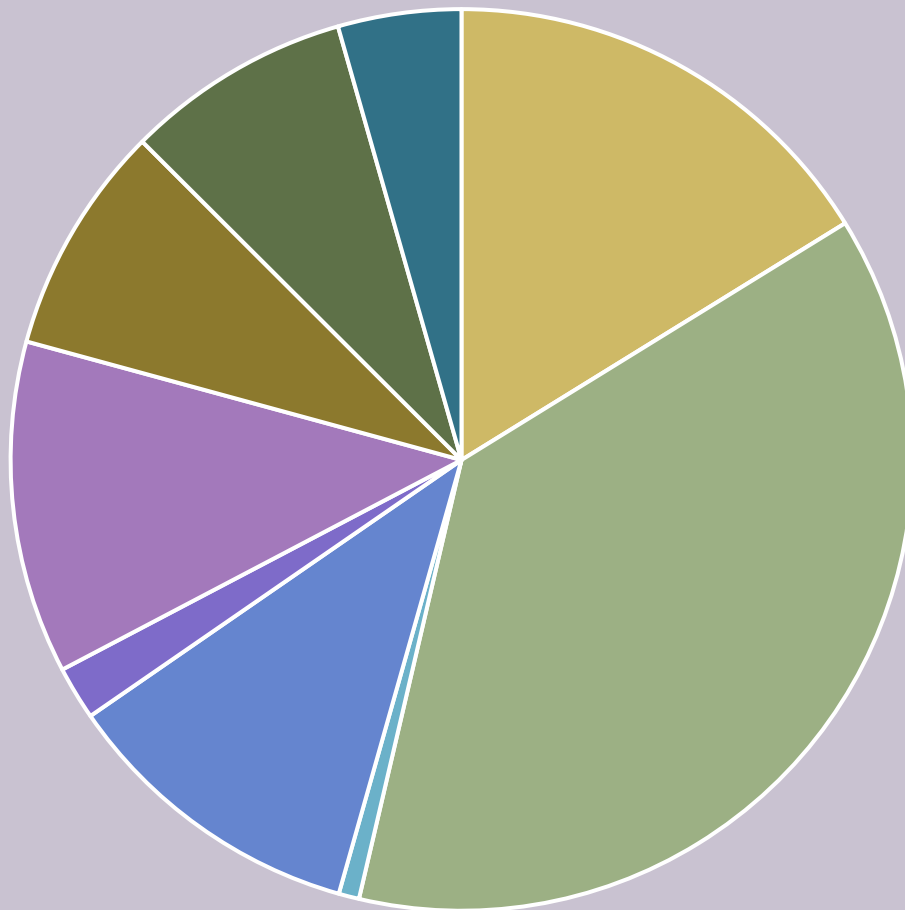
Financing Sources

2022 Levy:
\$493,699

2021 Levy:
\$493,699

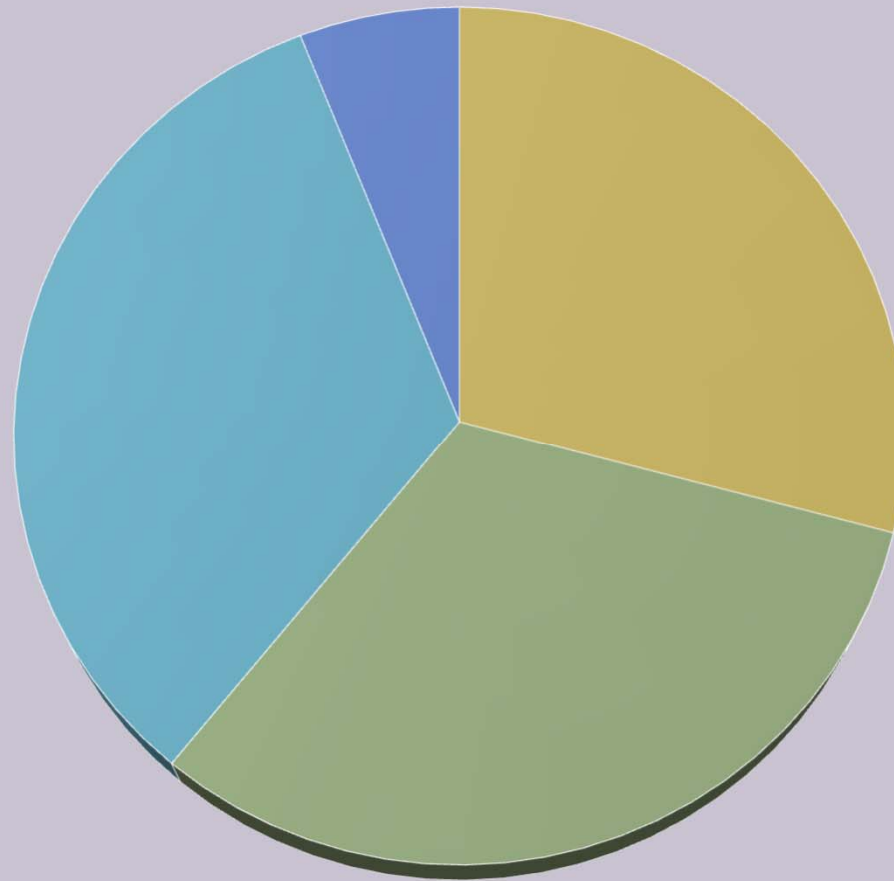


2022 INFRASTRUCTURE



- DOT PROJECTS \$550,000
- STREET IMPROVEMENTS \$1,271,300
- STREET LIGHTING \$25,000
- STORMSEWER \$373,500
- OTHER PROFESSIONAL SERVICE \$65,000
- Other STREET IMPROVEMENTS \$405,000
- PARKING RAMPS \$280,000
- ASPHALT OVERLAY \$275,000
- SIDEWALKS \$150,000

INFRASTRUCTURE



■ 6th Street \$550,000 ■ 4th Avenue \$597,400 ■ Bugbee \$625,600 ■ 4th Street \$113,300

CENTRAL EQUIPMENT FUND

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

	2018 Adopted Budget	2019 Adopted Budget	2020 Adopted Budget	2021 Adopted Budget	2022 Proposed Budget
4100 - GENERAL GOVERNMENT	30,000	27,000	55,000	55,000	78,000
4132 - CCITC	144,000	151,000	151,000	151,000	151,000
4300 - POLICE DEPARTMENT	35,530	109,482	119,500	161,404	173,054
4500 - FIRE DEPARTMENT	24,000	34,000	55,000	55,000	55,000
4600 - PARKS DEPARTMENT	114,750	105,000	110,000	130,000	110,000
4900 - TRANSPORTATION AND STREETS	0	0	0	20,000	30,000
All Department	348,280	426,482	490,500	572,404	597,054

TAX INCREMENT DISTRICT 3

DOWNTOWN EASTSIDE

Created: 1994

**Mandated Closure:
2031**

**Equalized Value:
\$154,854,600**

7% Increase

**Prior Yr Correction
\$5,872,900**

- **DEBT OUTSTANDING 12/31/2021
\$16,417,749**
- **ADMINISTRATIVE COSTS \$35,150**
- **DEBT PAYMENTS \$2,977,785**

TAX INCREMENT DISTRICT 3 PROJECTED ACCUMULATED (DEFICITS) SURPLUS

2020	(\$2,263,060)
2021	(\$1,691,760)
2022	(\$1,611,111)
2023	(\$799,110)
2024	\$10,273
2025	\$826,275

TAX INCREMENT DISTRICT 6

THOMAS STREET AND 17TH AVENUE

- DEBT OUTSTANDING 12/31/2021
\$10,245,000
- EXPENDITURE PERIOD ENDED IN
2020

2022 BUDGET:

- ADMINISTRATIVE \$4,150
- DEBT SERVICE \$2,881,998

Created: 2005

**Mandated Closure:
2025**

**Equalized Value:
\$222,689,800**

12% Increase

**Prior Yr Correction:
\$12,987,800**

TAX INCREMENT DISTRICT 6 PROJECTED ACCUMULATED (DEFICITS) SURPLUS

2020	(\$3,263)
2021	(\$902,197)
2022	(\$290,667)
2023	\$224,664
2024	\$936,170
2025	\$1,662,951

TAX INCREMENT DISTRICT 7

STEWART AVENUE - WEST

MIXED USE DISTRICT

Created: 2006

Mandated Closure:
2026

Equalized Value:
\$81,323,800

24% increase

Prior Year
Correction:
\$5,393,800

■ DEBT OUTSTANDING 12/31/2021
\$80,000

2022 BUDGET:

Administrative Costs: \$4,150

Debt \$56,720

Transfer to TID 12 \$29,819

TAX INCREMENT DISTRICT 7 PROJECTED (DEFICITS)/SURPLUS

	USES OF FUNDS				SOURCES OF FUNDS				
	Existing Annual Debt Service	Advance Interest	Administrative, Organization, & Discretionary Costs	Developer Incentives	Other Income	Tax Increment	Annual Surplus (Deficit)	Increment Donation to TID#12	Cumulative Balance
16 2021	\$42,400	\$11,340	\$4,150	\$264,116	\$32,737	\$1,017,217	\$727,948		(\$1,096,383)
17 2022	\$41,600	\$15,120	\$4,150		\$26,266	\$1,160,806	\$1,126,202	\$29,819	\$0
18 2023	\$40,600		\$4,000		\$26,266	\$1,224,683	\$1,206,349	\$1,206,349	\$0
19 2024						\$1,224,683	\$1,224,683	\$1,224,683	\$0
20 2025						\$1,224,683	\$1,224,683	\$1,224,683	\$0

TAX INCREMENT DISTRICT 8 DOWNTOWN WESTSIDE

- DEBT OUTSTANDING
12/31/2021 \$4,275,168
- 2022 DEVELOPER PAYMENTS
\$175,000 1401 Elm Street LLC
\$ 50,000 Nidus Holding
\$ 45,000 TFB MI - LLC
Administration \$18,000
Debt Payments \$702,170

Created: 2012
Mandated Closure:
2039
Equalized Value:
\$66,093,100
53% increase
Prior Year Correction:
\$2,615,800

TAX INCREMENT DISTRICT 8 PROJECTED ACCUMULATED (DEFICITS)/SURPLUS

2021	(884,334)
2022	(1,311,406)
2023	(1,340,261)
2024	(1,287,302)
2025	(1,080,807)
2026	(548,827)

TAX INCREMENT DISTRICT 9

BULL FALLS BREWERY

Created: 2012

**Mandated Closure:
2039**

**Equalized Value:
\$1,860,600**

Decrease 17%

**Prior Year
Correction:
(\$177,800)**

- DEBT OUTSTANDING 12/31/2021
\$120,000
- Administrative \$2,150
- Debt Payment: \$62,580

TAX INCREMENT DISTRICT 9 PROJECTED ACCUMULATED (DEFICITS)/SURPLUS

2021	(\$244,801)
2022	(\$256,726)
2023	(\$266,956)
2024	(\$216,301)
2025	(\$165,646)
2026	(\$114,991)

TAX INCREMENT DISTRICT 10

BUSINESS CAMPUS

■ DEBT OUTSTANDING
12/31/2021 \$1,090,000

■ PROJECTS:
Administration \$3,150
Debt Payment \$143,723

STEWART AVENUE CONSTRUCTION
IN 2024 DOT PROJECT

Created: 2013
Mandated Closure:
2036
Equalized Value:
\$60,322,800
Increase 3%
Prior Year Correction:
\$1,248,200

TAX INCREMENT DISTRICT 10 PROJECTED ACCUMULATED (DEFICITS)/SURPLUS

2021	\$42,009
2022	\$291,591
2023	\$553,758
2024	\$276,747
2025	\$285,145
2026	\$337,434

**Includes Stewart Ave
Project**

TAX INCREMENT DISTRICT 11

BUSINESS CAMPUS EXPANSION

- DEBT OUTSTANDING
12/31/2021 \$10,265,000
- DEVELOPER PAYMENTS
 - GREAT LAKES CHEESE \$785,000
- CAPITAL OUTLAY
 - \$350,000
- DEBT PAYMENTS
 - \$1,018,836
- ADMINISTRATIVE
 - \$16,650

Created: 2017

Mandated Closure:
2034

Equalized Value:
66,057,800

Increase 6%

Prior Year Correction:
\$3,180,800

TAX INCREMENT DISTRICT 11 PROJECTED ACCUMULATED (DEFICITS)/SURPLUS

2021	185,330
2022	(314,956)
2023	(318,269)
2024	(320,574)
2025	(323,884)
2026	(327,292)

TAX INCREMENT DISTRICT 12

- DEBT OUTSTANDING
12/31/2021 \$5,940,000
- DEVELOPER PAYMENTS
MACNDON \$12,000
WOZ \$2,318,529
- PROJECTS
 - STREET \$2,300,000
 - UTILITIES \$310,000
 - PARKING IMPROVEMENTS \$120,000
- DEBT PAYMENT \$121,265

Created: 2017
Mandated Closure:
2043
Equalized Value:
\$24,807,900
Increase 2%
Prior Year Correction:
\$523,800

TAX INCREMENT DISTRICT 12 PROJECTED ACCUMULATED (DEFICITS)/SURPLUS

2021	(681,581)
2022	(1,885,206)
2023	(1,152,382)
2024	(198,759)
2025	764,669
2026	510,044

DEBT SERVICE FUND

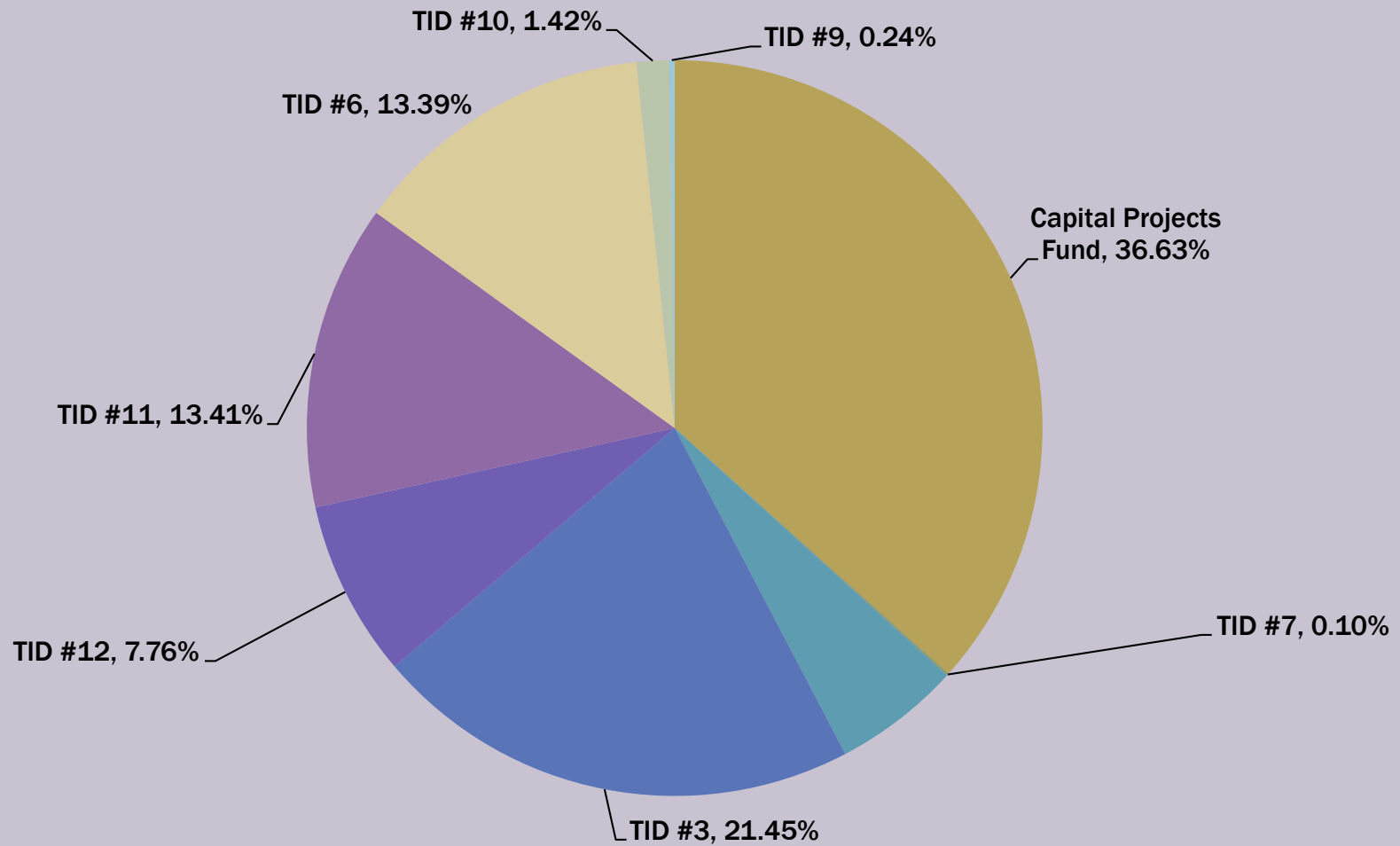
	2022 Budget
Principal	\$10,465,000
Interest and Other Chgs	<u>1,810,959</u>
Total Expense	\$12,275,959
Revenues and Transfers from Other Funds	\$7,950,082
Taxes	\$4,123,000

Levy stable since
2002

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

OUTSTANDING DEBT BY PURPOSE

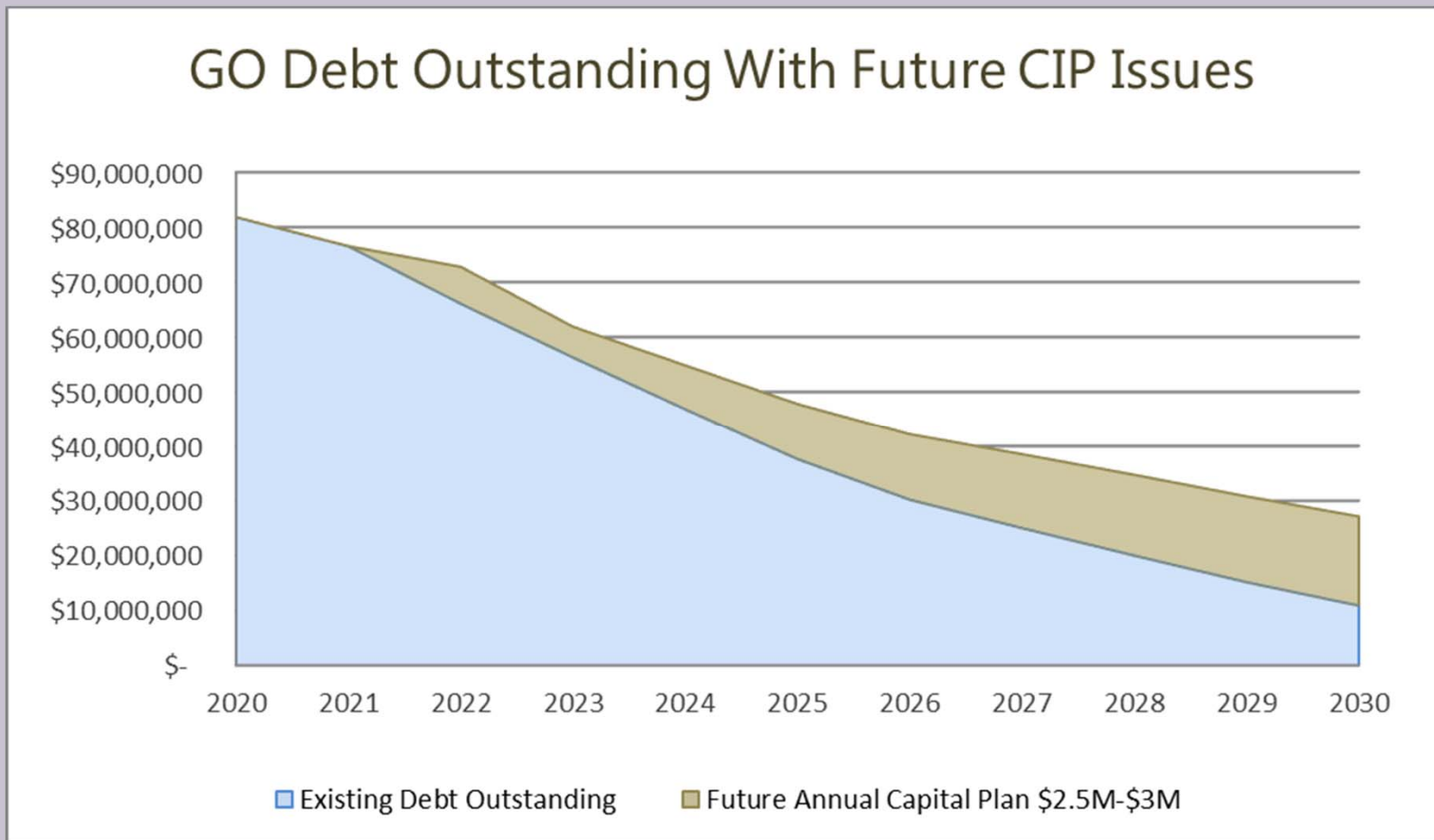
12/31/2021



2022 CITY PURPOSE DEBT ISSUES

2022 INFRASTRUCTURE	\$3,111,300
TID #12	<u>3,600,000</u>
TOTAL	\$6,711,300

FUTURE OUTSTANDING DEBT TRENDS



INTERNAL SERVICE FUNDS

INSURANCE FUND –

Account for claims, premiums, and administration of property, workers compensation and casualty risk. Funded by departmental charges. Budget \$946,450.

MOTOR POOL FUND-

Account for maintenance of rolling stock funded by departmental charges.

Operating Budget
\$3,667,251

Rolling Stock \$3,408,918

EMPLOYEE BENEFIT FUNDS- Dental Insurance, Self Funded Health, Life Insurance, HRA and wellness Budget \$6,671,237

ENTERPRISE FUNDS

- Expenses
\$3,690,924
- Levy \$889,892

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

New Enterprise Fund
2011

ENTERPRISE FUNDS

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

New Enterprise Fund
2012.

- Expenses \$471,186
- Levy \$160,219

ENTERPRISE FUNDS

- Expenses \$833,146
- Levy \$155,387

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

ENTERPRISE FUNDS

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

New Enterprise Fund 2013.

- Expenses \$232,903
- Levy \$59,693

NEXT MEETING AGENDA

- DIVE FURTHER INTO CAPITAL FINANCING
- LOOK AT TRANSIT FUNDING OPTIONS
- STRATEGY FOR SUPPLEMENTAL REQUESTS
- UPDATES ON OTHER TAXING DISTRICTS
- OTHER AREAS OF INTEREST

BUDGET TIMETABLE

■ Finance Budget Meetings

- 10/14/2021
- 10/20/2021
- 10/21/2021
- 10/26/2021

■ Budget Public Hearing

- 11/9/2021

■ Budget Adoption

- 11/23/2021