

CITY OF WAUSAU 2016 BUDGET
GENERAL FUND STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL
April 30, 2016
NARRATIVE

REVENUES

Below is a description of notable items.

Payment in Lieu of Taxes – The majority of these payments are recognized at yearend. The 2015 and 2016 comparison represent a timing difference.

Other Grants –The short fall from 2015 YTD is due to the ending of the police department grants in 2015. This will not impact the 2016 budget which properly reflected expected grants.

Licenses – License revenue exceeds 2015 YTD. At this point it is difficult to determine if it is a timing issue or more activity. This information will be clearer in the next couple of months as the majority of licenses are issued by June 30th.

Permits – Building permits are showing a positive variance from 2015 major areas experiencing the increase are building, plumbing and electrical permits. The new licensing system significantly improves the licensing revenue collection cycle. The prior system required additional staff effort to invoice for the permits and often staff was months behind. The new system invoices immediately when the permit is issued and allows payment online. Online payment is widely used.

Fines, Forfeitures and Penalties – This revenue is comparative to 2015 collections. The revenue could fail to meet projections as the 2015 final income was \$337,841.

Public Charges General Government – 2016 revenues includes \$12,050 for the fee for exempt not-for-profit reports which is a biennial filing. No budget problems are expected.

Public Charges Streets – 2016 revenues appear down from 2015 but the decrease represents a reduction of damage of street lights and signals due to accidents so the expense to replace these assets will also decrease.

Public Charges Recreation –2016 revenues are off to a great start with sledding hill above 2015 by about \$8,000.

Public Charges Public Areas – 2016 revenues are also off to a great start with the sledding hill concessions with revenue increasing from 2015 by about \$1,700.

Intergovernmental Charges for Services – No expected budget difficulties expected at this time: county and other municipality revenue includes a police grant with Marathon County and inspection services with Weston. City Departments represent monthly staffing allocations which were not implemented until later in the year for 2015.

Interest on General Investments – The 2016 and 2015 interest reflect timing of maturities and related interest accruals. No budget problems noted.

Miscellaneous Revenues – The 2016 budget provides for \$76,000 from Wausau Center Mall. This will be an issue when the Development Agreement is executed.

Other Financing Sources - No expected budget difficulties expected at this time. PILOT from the utility is being posted monthly.

EXPENSES

The budget to date appears in line with the budget with 30.7% of the budget spent and 33% of the year complete.

City Clerk/customer service – This budget is higher than the prior year due to additional postage costs related to the election and absentee voting.

Assessor – This budget contains the payout for the City Assessor. The vacancy will likely offset some of the sick leave payout costs but could result in a deficit.

City Attorney – This budget contains the legal fees for the annexation issue.

City hall and other municipal buildings – this is running slightly above budget due to some unexpected repairs but should not cause budget problems long term.

BUDGET RISKS

- Fines and Forfeitures \$20,000
- Sick leave payouts
- Excessive tax payments of approximate \$30,000
- 4th Quarter winter costs
- Elimination of the Rental Licensing Program
- Legal Fees
- Mall Income

CITY OF WAUSAU, WISCONSIN
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES - BUDGET AND ACTUAL
Period Ended April 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget	2015 Actual
	Original	Final			
TAXES					
General property taxes	\$ 16,749,259	\$ 16,749,259	\$ 16,749,259	\$ -	\$ 16,200,627
Mobile home parking fees	27,000	27,000	12,555	(14,445)	12,748
Payments in lieu of taxes	108,000	108,000	800	(107,200)	28,881
Other taxes	<u>69,185</u>	<u>69,185</u>	<u>18,336</u>	<u>(50,849)</u>	<u>19,921</u>
Total Taxes	<u>16,953,444</u>	<u>16,953,444</u>	<u>16,780,950</u>	<u>(172,494)</u>	<u>16,262,177</u>
INTERGOVERNMENTAL					
State shared taxes	4,437,159	4,437,159	-	(4,437,159)	-
Expenditure restraint	734,231	734,231	-	(734,231)	-
Fire insurance tax	102,678	102,678	-	(102,678)	-
Municipal services	184,000	184,000	185,466	1,466	184,010
Transportation aids	2,448,749	2,448,749	1,222,611	(1,226,138)	1,268,658
Other grants	<u>2,700</u>	<u>2,700</u>	<u>341</u>	<u>(2,359)</u>	<u>60,724</u>
Total Intergovernmental	<u>7,909,517</u>	<u>7,909,517</u>	<u>1,408,418</u>	<u>(6,501,099)</u>	<u>1,513,392</u>
LICENSES AND PERMITS					
Licenses	181,115	181,115	84,208	(96,907)	79,453
Franchise fees	355,000	355,000	-	(355,000)	-
Permits	<u>237,792</u>	<u>237,792</u>	<u>89,531</u>	<u>(148,261)</u>	<u>50,869</u>
Total Licenses and Permits	<u>773,907</u>	<u>773,907</u>	<u>173,739</u>	<u>(600,168)</u>	<u>130,322</u>
FINES, FORFEITURES AND PENALTIES					
	<u>357,000</u>	<u>357,000</u>	<u>144,342</u>	<u>(212,658)</u>	<u>138,767</u>
PUBLIC CHARGES FOR SERVICES					
General government	81,600	81,600	38,763	(42,837)	14,296
Public safety	1,426,270	1,426,270	448,171	(978,099)	449,280
Streets and related facilities	128,850	128,850	30,366	(98,484)	46,705
Recreation	188,500	188,500	59,639	(128,861)	51,220
Public areas	<u>123,874</u>	<u>123,874</u>	<u>26,519</u>	<u>(97,355)</u>	<u>18,456</u>
Total Public Charges for Services	<u>1,949,094</u>	<u>1,949,094</u>	<u>603,458</u>	<u>(1,345,636)</u>	<u>579,957</u>
INTERGOVERNMENTAL CHARGES FOR SERVICES					
State and federal reimbursements	11,340	11,340	180	(11,160)	60
County and other municipalities	280,981	280,981	47,559	(233,422)	25,301
City departments	<u>1,105,647</u>	<u>1,105,647</u>	<u>140,010</u>	<u>(965,637)</u>	<u>10,326</u>
Total Intergovernmental Charges for Services	<u>1,397,968</u>	<u>1,397,968</u>	<u>187,749</u>	<u>(1,210,219)</u>	<u>35,687</u>

CITY OF WAUSAU, WISCONSIN
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES - BUDGET AND ACTUAL (Continued)
Period Ended April 30, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with	2015
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>	<u>Actual</u>
COMMERCIAL					
Interest on general investments	\$ 275,000	\$ 275,000	\$ 193,537	\$ (81,463)	\$ 56,020
Interest on special assessments	15,000	15,000	32	(14,968)	27
Other interest	<u>15,000</u>	<u>15,000</u>	<u>5,638</u>	<u>(9,362)</u>	<u>15,101</u>
Total Commercial	<u>305,000</u>	<u>305,000</u>	<u>199,207</u>	<u>(105,793)</u>	<u>71,148</u>
MISCELLANEOUS REVENUES					
Rent of land and buildings	216,590	216,590	88,500	(128,090)	92,452
Sale of City property/loss compensation	13,700	13,700	2,233	(11,467)	5,229
Other miscellaneous revenues	<u>16,470</u>	<u>16,470</u>	<u>2,877</u>	<u>(13,593)</u>	<u>1,324</u>
Total Miscellaneous Revenues	<u>246,760</u>	<u>246,760</u>	<u>93,610</u>	<u>(153,150)</u>	<u>99,005</u>
OTHER FINANCING SOURCES					
Transfers in	<u>1,882,500</u>	<u>1,882,500</u>	<u>511,704</u>	<u>(1,370,796)</u>	<u>497,121</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES					
	<u>\$ 31,775,190</u>	<u>\$ 31,775,190</u>	<u>\$ 20,103,177</u>	<u>\$ (11,672,013)</u>	<u>\$ 19,327,576</u>

CITY OF WAUSAU, WISCONSIN
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
Period Ended April 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget	2015 Actual
	Original	Final			
GENERAL GOVERNMENT					
City Council	\$ 90,311	\$ 90,311	\$ 29,166	\$ 61,145	\$ 23,647
Mayor	201,374	201,374	64,369	137,005	61,202
City Promotion	108,750	108,750	41,762	66,988	34,746
Finance department	500,044	500,044	156,974	343,070	159,721
Data processing	732,798	732,798	245,672	487,126	243,747
City clerk/customer service	498,163	498,163	174,086	324,077	152,022
Elections	120,012	120,012	39,017	80,995	16,697
Assessor	595,516	595,516	219,973	375,543	167,297
City attorney	489,805	524,805	205,016	319,789	135,351
Municipal court	128,605	128,605	41,532	87,073	34,311
Human resources	297,419	297,419	99,919	197,500	90,494
City hall and other municipal buildings	289,766	289,766	108,064	181,702	96,997
Unclassified	170,000	167,361	789	166,572	88,715
Total General Government	<u>4,222,563</u>	<u>4,254,924</u>	<u>1,426,339</u>	<u>2,828,585</u>	<u>1,304,947</u>
PUBLIC SAFETY					
Police department	9,004,956	9,004,956	2,878,544	6,126,412	2,786,097
Fire department	3,509,532	3,519,671	1,147,308	2,372,363	1,195,138
Ambulance	3,106,578	3,106,578	936,898	2,169,680	899,114
Inspections and electrical systems	765,343	765,343	230,099	535,244	194,947
Total Public Safety	<u>16,386,409</u>	<u>16,396,548</u>	<u>5,192,849</u>	<u>11,203,699</u>	<u>5,075,296</u>
TRANSPORTATION AND STREETS					
Engineering	1,302,086	1,302,086	362,743	939,343	392,454
Department of public works	6,332,072	6,332,072	1,998,088	4,333,984	1,989,728
Total Transportation and Streets	<u>7,634,158</u>	<u>7,634,158</u>	<u>2,360,831</u>	<u>5,273,327</u>	<u>2,382,182</u>
SANITATION, HEALTH AND WELFARE					
Garbage and refuse collection	958,000	958,000	293,261	664,739	387,078
NATURAL RESOURCES/RECREATION					
Parks and recreation	2,574,060	2,588,638	495,356	2,093,282	496,317
TOTAL EXPENDITURES	<u>\$ 31,775,190</u>	<u>\$ 31,832,268</u>	<u>\$ 9,768,636</u>	<u>\$ 22,063,632</u>	<u>\$ 9,645,820</u>

CITY OF WAUSAU, WISCONSIN
GENERAL FUND
SUMMARY OF BUDGET MODIFICATIONS
Period Ended April 30, 2016

BUDGET REVENUES RECONCILIATION

2016 ADOPTED BUDGET	<u>\$ 31,775,190</u>
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BUDGET EXPENDITURES RECONCILIATION

2016 ADOPTED BUDGET	\$ 31,775,190
Resolution 14-1109 Modify fire department budget to develop succession planning	7,500
Resolution 15-1109 Increase budget for legal fees	35,000
Resolution 15-1109 Carryover funds for boulevard tree removal and stump grinding projects	<u>14,578</u>
2016 MODIFIED BUDGET	<u>\$ 31,832,268</u>