

**CITY OF WAUSAU 2016 BUDGET**  
**GENERAL FUND STATEMENT OF REVENUES AND EXPENDITURES**  
**BUDGET AND ACTUAL**  
August 31, 2016  
NARRATIVE

**REVENUES**

Below is a description of notable items.

Other Taxes – This category represents interest and penalty on tax collection. July 31 represents the final tax collection period for the City and the County then collects the balance of the remaining real estate taxes. This budget will likely have a short fall at yearend. Less delinquent taxes are likely due to the continued improvement in the economy. Expected shortfall is \$14,000 to \$15,000.

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.

Permits – Building permits are showing a significant 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 – This revenue area is now showing a recovery after lagging for a good share of the year and prior years. It appears that actual revenues may meet budget. Good news! Again, improved economy may equate to more fines being paid.

Public Charges General Government – 2016 revenues includes \$12,050 for the fee for exempt not-for-profit reports which is a biennial filing.

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, related interest accruals and market adjustments. No budget problems noted.

Rent of Land and Buildings – This category will have a budget surplus due to the \$72,134 of additional ground lease payments from CBL.

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 62.7% of the budget spent and 66% of the year complete. This is slightly higher than last July when only 61.7% of the budget was spent.

Promotions – This budget is higher than prior year due to litigated real estate tax reimbursements.

## **BUDGET RISKS**

- Sick leave payouts
- Excessive tax payments
- 4<sup>th</sup> Quarter winter costs
- Elimination of the Rental Licensing Program
- Legal Fees

**CITY OF WAUSAU, WISCONSIN**  
**GENERAL FUND**  
**SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES - BUDGET AND ACTUAL**  
Period Ended August 31, 2016

	Budgeted Amounts		Actual	Variance with Final Budget	2015 Actual
	Original	Final			
<b>TAXES</b>					
General property taxes	\$ 16,749,259	\$ 16,749,259	\$ 16,749,259	\$ -	\$ 16,200,627
Mobile home parking fees	27,000	27,000	19,463	(7,537)	18,948
Payments in lieu of taxes	108,000	108,000	1,600	(106,400)	3,100
Other taxes	69,185	69,185	53,643	(15,542)	67,059
Total Taxes	16,953,444	16,953,444	16,823,965	(129,479)	16,289,734
<b>INTERGOVERNMENTAL</b>					
State shared taxes	4,437,159	4,437,159	1,032,153	(3,405,006)	986,256
Expenditure restraint	734,231	734,231	734,231	-	771,566
Fire insurance tax	102,678	102,678	107,409	4,731	102,678
Municipal services	184,000	184,000	185,466	1,466	184,010
Transportation aids	2,448,749	2,448,749	1,833,916	(614,833)	1,902,988
Other grants	2,700	2,700	341	(2,359)	121,440
Total Intergovernmental	7,909,517	7,909,517	3,893,516	(4,016,001)	4,068,938
<b>LICENSES AND PERMITS</b>					
Licenses	181,115	181,115	168,675	(12,440)	167,031
Franchise fees	355,000	355,000	158,602	(196,398)	157,043
Permits	237,792	237,792	213,476	(24,316)	141,143
Total Licenses and Permits	773,907	773,907	540,753	(233,154)	465,217
<b>FINES, FORFEITURES AND PENALTIES</b>					
	357,000	357,000	271,691	(85,309)	236,713
<b>PUBLIC CHARGES FOR SERVICES</b>					
General government	81,600	81,600	72,217	(9,383)	56,314
Public safety	1,426,270	1,426,270	1,006,928	(419,342)	1,019,972
Streets and related facilities	128,850	128,850	110,576	(18,274)	103,524
Recreation	188,500	188,500	79,688	(108,812)	83,178
Public areas	123,874	123,874	47,712	(76,162)	51,662
Total Public Charges for Services	1,949,094	1,949,094	1,317,121	(631,973)	1,314,650
<b>INTERGOVERNMENTAL CHARGES FOR SERVICES</b>					
State and federal reimbursements	11,340	11,340	310	(11,030)	180
County and other municipalities	280,981	280,981	108,245	(172,736)	67,109
City departments	1,105,647	1,105,647	361,462	(744,185)	13,312
Total Intergovernmental Charges for Services	1,397,968	1,397,968	470,017	(927,951)	80,601

**CITY OF WAUSAU, WISCONSIN**  
**GENERAL FUND**  
**SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES - BUDGET AND ACTUAL (Continued)**  
Period Ended August 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with	2015
	<u>Original</u>	<u>Final</u>		Final Budget	<u>Actual</u>
<b>COMMERCIAL</b>					
Interest on general investments	\$ 275,000	\$ 275,000	\$ 291,573	\$ 16,573	\$ 271,522
Interest on special assessments	15,000	15,000	145	(14,855)	599
Other interest	<u>15,000</u>	<u>15,000</u>	<u>36,286</u>	<u>21,286</u>	<u>29,205</u>
Total Commercial	<u>305,000</u>	<u>305,000</u>	<u>328,004</u>	<u>23,004</u>	<u>301,326</u>
<b>MISCELLANEOUS REVENUES</b>					
Rent of land and buildings	216,590	216,590	231,954	15,364	161,179
Sale of City property/loss compensation	13,700	20,145	12,459	(7,686)	18,190
Other miscellaneous revenues	<u>16,470</u>	<u>16,470</u>	<u>9,445</u>	<u>(7,025)</u>	<u>102,930</u>
Total Miscellaneous Revenues	<u>246,760</u>	<u>253,205</u>	<u>253,858</u>	<u>653</u>	<u>282,299</u>
<b>OTHER FINANCING SOURCES</b>					
Transfers in	<u>1,882,500</u>	<u>1,882,500</u>	<u>1,094,242</u>	<u>(788,258)</u>	<u>1,110,909</u>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>					
	<u>\$ 31,775,190</u>	<u>\$ 31,781,635</u>	<u>\$ 24,993,167</u>	<u>\$ (6,788,468)</u>	<u>\$ 24,150,387</u>

**CITY OF WAUSAU, WISCONSIN**  
**GENERAL FUND**  
**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL**  
Period Ended August 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>	<u>2015 Actual</u>
	<u>Original</u>	<u>Final</u>			
<b>GENERAL GOVERNMENT</b>					
City Council	\$ 90,311	\$ 90,311	\$ 59,383	\$ 30,928	\$ 55,136
Mayor	201,374	201,374	129,570	71,804	131,043
City Promotion	108,750	108,750	80,490	28,260	70,866
Finance department	500,044	581,881	341,348	240,533	328,702
Data processing	732,798	732,798	490,687	242,111	412,610
City clerk/customer service	498,163	515,544	340,190	175,354	313,060
Elections	120,012	120,012	64,105	55,907	17,802
Assessor	595,516	595,516	381,244	214,272	354,927
City attorney	489,805	586,805	403,793	183,012	282,049
Municipal court	128,605	128,605	80,413	48,192	79,712
Human resources	297,419	302,419	205,383	97,036	218,559
City hall and other municipal buildings	289,766	284,766	182,702	102,064	180,211
Unclassified	<u>170,000</u>	<u>198,235</u>	<u>70,109</u>	<u>128,126</u>	<u>112,206</u>
Total General Government	<u>4,222,563</u>	<u>4,447,016</u>	<u>2,829,417</u>	<u>1,617,599</u>	<u>2,556,883</u>
<b>PUBLIC SAFETY</b>					
Police department	9,004,956	9,026,903	5,835,502	3,191,401	5,713,168
Fire department	3,509,532	3,519,671	2,430,409	1,089,262	2,324,445
Ambulance	3,106,578	3,106,578	1,875,376	1,231,202	1,830,841
Inspections and electrical systems	<u>765,343</u>	<u>765,343</u>	<u>464,161</u>	<u>301,182</u>	<u>421,425</u>
Total Public Safety	<u>16,386,409</u>	<u>16,418,495</u>	<u>10,605,448</u>	<u>5,813,047</u>	<u>10,289,879</u>
<b>TRANSPORTATION AND STREETS</b>					
Engineering	1,302,086	1,327,086	816,200	510,886	867,606
Department of public works	<u>6,332,072</u>	<u>6,313,517</u>	<u>3,757,779</u>	<u>2,555,738</u>	<u>3,675,943</u>
Total Transportation and Streets	<u>7,634,158</u>	<u>7,640,603</u>	<u>4,573,979</u>	<u>3,066,624</u>	<u>4,543,549</u>
<b>SANITATION, HEALTH AND WELFARE</b>					
Garbage and refuse collection	<u>958,000</u>	<u>958,000</u>	<u>606,287</u>	<u>351,713</u>	<u>882,648</u>
<b>NATURAL RESOURCES/RECREATION</b>					
Parks and recreation	<u>2,574,060</u>	<u>2,588,638</u>	<u>1,471,596</u>	<u>1,117,042</u>	<u>1,260,236</u>
<b>TOTAL EXPENDITURES</b>	<u>\$ 31,775,190</u>	<u>\$ 32,052,752</u>	<u>\$ 20,086,727</u>	<u>\$ 11,966,025</u>	<u>\$ 19,533,195</u>

**CITY OF WAUSAU, WISCONSIN**  
**GENERAL FUND**  
**SUMMARY OF BUDGET MODIFICATIONS**  
Period Ended August 31, 2016

**BUDGET REVENUES RECONCILIATION**

2016 ADOPTED BUDGET	\$ 31,775,190
Transfer of funds for sale of salvage materials	<u>6,445</u>
 2016 MODIFIED BUDGET	 <u>\$ 31,781,635</u>

**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	14,578
Carryover for Police Department tactical helmet and body armor carriers	21,947
Resolution 15-1109 Increase budget for Finance Department personnel costs due to staff retirements	99,218
Resolution 15-1109 Increase budget for legal fees	62,000
Resolution 15-1109 Increase budget for settlement agreements pertaining to grievances and claims	30,874
Transfer of funds from sale of salvage materials	<u>6,445</u>
 2016 MODIFIED BUDGET	 <u>\$ 32,052,752</u>