

CITY OF WAUSAU 2014 BUDGET
GENERAL FUND STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL
January 31, 2016
NARRATIVE

REVENUES

When comparing current year to prior year some revenue timing differences are apparent, yet not indicative of problems.

Intergovernmental Grants 2015 reflects the Beat Patrol funding from the State. The City no longer qualifies for this grant which was considered during budget preparation.

Intergovernmental Charges for Services Midyear of 2015 the City began recording cost allocations to other funds as a monthly entry rather than yearend. This results in revenues recorded in January 2016 that were not recorded in January 2015.

Commercial Interest on investments is being recorded on an accrual basis and adjusted to market monthly in 2016. This was implemented during 4th quarter 2015.

Other Financing Sources Midyear of 2015 the City began recording the Pilot and transfer from the Utility monthly rather than recording at yearend. This results in revenues recorded in January 2016 that were not recorded in January 2015.

EXPENSES

The budget to date appears in line with the budget with 7.8% of the budget spent and 8.3% of the year complete. Expenses to date of \$2,509,418 include expenses that were not allocated until later in 2015 including property insurance allocations and the January motor pool allocations. These timing differences constitute the cost differences in City Hall, police and fire. The engineering budget reflects the Director position which was vacant in 2015.

CITY OF WAUSAU, WISCONSIN
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES - BUDGET AND ACTUAL
Period Ended January 31, 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	1,616	(25,384)	1,730
Payments in lieu of taxes	108,000	108,000	2,000	(106,000)	200
Other taxes	69,185	69,185	783	(68,402)	1,184
Total Taxes	16,953,444	16,953,444	16,753,658	(199,786)	16,203,741
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	-	(184,000)	-
Transportation aids	2,448,749	2,448,749	611,305	(1,837,444)	634,329
Other grants	2,700	2,700	-	(2,700)	60,717
Total Intergovernmental	7,909,517	7,909,517	611,305	(7,298,212)	695,046
LICENSES AND PERMITS					
Licenses	181,115	181,115	3,102	(178,013)	3,550
Franchise fees	355,000	355,000	-	(355,000)	-
Permits	237,792	237,792	13,343	(224,449)	7,075
Total Licenses and Permits	773,907	773,907	16,445	(757,462)	10,625
FINES, FORFEITURES AND PENALTIES					
	357,000	357,000	24,586	(332,414)	21,789
PUBLIC CHARGES FOR SERVICES					
General government	81,600	81,600	4,423	(77,177)	330
Public safety	1,426,270	1,426,270	2,063	(1,424,207)	2,245
Streets and related facilities	128,850	128,850	8,123	(120,727)	10,735
Recreation	188,500	188,500	-	(188,500)	-
Public areas	123,874	123,874	-	(123,874)	100
Total Public Charges for Services	1,949,094	1,949,094	14,609	(1,934,485)	13,410
INTERGOVERNMENTAL CHARGES FOR SERVICES					
State and federal reimbursements	11,340	11,340	-	(11,340)	-
County and other municipalities	280,981	280,981	20,636	(260,345)	-
City departments	1,105,647	1,105,647	49,159	(1,056,488)	7,619
Total Intergovernmental Charges for Services	1,397,968	1,397,968	69,795	(1,328,173)	7,619

CITY OF WAUSAU, WISCONSIN
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES - BUDGET AND ACTUAL (Continued)
Period Ended January 31, 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	\$ 99,949	\$ (175,051)	\$ 18,210
Interest on special assessments	15,000	15,000	-	(15,000)	-
Other interest	<u>15,000</u>	<u>15,000</u>	<u>4,454</u>	<u>(10,546)</u>	<u>-</u>
Total Commercial	<u>305,000</u>	<u>305,000</u>	<u>104,403</u>	<u>(200,597)</u>	<u>18,210</u>
MISCELLANEOUS REVENUES					
Rent of land and buildings	216,590	216,590	34,733	(181,857)	40,266
Sale of City property/loss compensation	13,700	13,700	268	(13,432)	166
Other miscellaneous revenues	<u>16,470</u>	<u>16,470</u>	<u>52</u>	<u>(16,418)</u>	<u>128</u>
Total Miscellaneous Revenues	<u>246,760</u>	<u>246,760</u>	<u>35,053</u>	<u>(211,707)</u>	<u>40,560</u>
OTHER FINANCING SOURCES					
Transfers in	<u>1,882,500</u>	<u>1,882,500</u>	<u>138,863</u>	<u>(1,743,637)</u>	<u>-</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES					
	<u>\$ 31,775,190</u>	<u>\$ 31,775,190</u>	<u>\$ 17,768,717</u>	<u>\$ (14,006,473)</u>	<u>\$ 17,011,000</u>

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

	Budgeted Amounts		Actual	Variance with Final Budget	2015 Actual
	Original	Final			
GENERAL GOVERNMENT					
City Council	\$ 90,311	\$ 90,311	\$ 5,619	\$ 84,692	\$ 6,444
Mayor	201,374	201,374	16,626	184,748	16,028
City Promotion	108,750	108,750	13,320	95,430	11,613
Finance department	500,044	500,044	35,048	464,996	37,547
Data processing	732,798	732,798	112,000	620,798	106,000
City clerk/customer service	498,163	498,163	38,450	459,713	37,413
Elections	120,012	120,012	828	119,184	60
Assessor	595,516	595,516	47,937	547,579	46,640
City attorney	489,805	489,805	36,440	453,365	35,658
Municipal court	128,605	128,605	10,091	118,514	9,023
Human resources	297,419	297,419	24,109	273,310	22,725
City hall and other municipal buildings	289,766	289,766	32,524	257,242	14,524
Unclassified	170,000	170,000	-	170,000	-
Total General Government	<u>4,222,563</u>	<u>4,222,563</u>	<u>372,992</u>	<u>3,849,571</u>	<u>343,675</u>
PUBLIC SAFETY					
Police department	9,004,956	9,004,956	782,779	8,222,177	721,028
Fire department	3,509,532	3,509,532	344,024	3,165,508	291,724
Ambulance	3,106,578	3,106,578	262,050	2,844,528	275,818
Inspections and electrical systems	765,343	765,343	54,356	710,987	38,089
Total Public Safety	<u>16,386,409</u>	<u>16,386,409</u>	<u>1,443,209</u>	<u>14,943,200</u>	<u>1,326,659</u>
TRANSPORTATION AND STREETS					
Engineering	1,302,086	1,302,086	91,598	1,210,488	76,036
Department of public works	6,332,072	6,332,072	531,119	5,800,953	515,528
Total Transportation and Streets	<u>7,634,158</u>	<u>7,634,158</u>	<u>622,717</u>	<u>7,011,441</u>	<u>591,564</u>
SANITATION, HEALTH AND WELFARE					
Garbage and refuse collection	958,000	958,000	70,118	887,882	-
NATURAL RESOURCES/RECREATION					
Parks and recreation	2,574,060	2,574,060	382	2,573,678	-
TOTAL EXPENDITURES	<u>\$ 31,775,190</u>	<u>\$ 31,775,190</u>	<u>\$ 2,509,418</u>	<u>\$ 29,265,772</u>	<u>\$ 2,261,898</u>

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

BUDGET REVENUES RECONCILIATION

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

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