

CITY OF WAUSAU, WISCONSIN
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES - BUDGET AND ACTUAL
Period Ended May 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	14,251	(12,749)	14,448
Payments in lieu of taxes	108,000	108,000	1,000	(107,000)	29,081
Other taxes	69,185	69,185	31,805	(37,380)	31,490
Total Taxes	<u>16,953,444</u>	<u>16,953,444</u>	<u>16,796,315</u>	<u>(157,129)</u>	<u>16,275,646</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	2,700	2,700	341	(2,359)	60,724
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	117,458	(63,657)	115,751
Franchise fees	355,000	355,000	99,004	(255,996)	60,360
Permits	237,792	237,792	132,618	(105,174)	68,684
Total Licenses and Permits	<u>773,907</u>	<u>773,907</u>	<u>349,080</u>	<u>(424,827)</u>	<u>244,795</u>
FINES, FORFEITURES AND PENALTIES					
	<u>357,000</u>	<u>357,000</u>	<u>170,792</u>	<u>(186,208)</u>	<u>160,483</u>
PUBLIC CHARGES FOR SERVICES					
General government	81,600	81,600	46,780	(34,820)	29,227
Public safety	1,426,270	1,426,270	597,138	(829,132)	591,070
Streets and related facilities	128,850	128,850	56,720	(72,130)	73,881
Recreation	188,500	188,500	59,639	(128,861)	51,220
Public areas	123,874	123,874	26,644	(97,230)	18,988
Total Public Charges for Services	<u>1,949,094</u>	<u>1,949,094</u>	<u>786,921</u>	<u>(1,162,173)</u>	<u>764,386</u>
INTERGOVERNMENTAL CHARGES FOR SERVICES					
State and federal reimbursements	11,340	11,340	200	(11,140)	120
County and other municipalities	280,981	280,981	47,559	(233,422)	25,347
City departments	1,105,647	1,105,647	163,679	(941,968)	10,274
Total Intergovernmental Charges for Services	<u>1,397,968</u>	<u>1,397,968</u>	<u>211,438</u>	<u>(1,186,530)</u>	<u>35,741</u>

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

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with	2015
	<u>Original</u>	<u>Final</u>		Final Budget	<u>Actual</u>
COMMERCIAL					
Interest on general investments	\$ 275,000	\$ 275,000	\$ 189,804	\$ (85,196)	\$ 71,649
Interest on special assessments	15,000	15,000	32	(14,968)	199
Other interest	<u>15,000</u>	<u>15,000</u>	<u>10,670</u>	<u>(4,330)</u>	<u>17,557</u>
Total Commercial	<u>305,000</u>	<u>305,000</u>	<u>200,506</u>	<u>(104,494)</u>	<u>89,405</u>
MISCELLANEOUS REVENUES					
Rent of land and buildings	216,590	216,590	106,200	(110,390)	109,485
Sale of City property/loss compensation	13,700	13,700	2,338	(11,362)	13,418
Other miscellaneous revenues	<u>16,470</u>	<u>16,470</u>	<u>3,702</u>	<u>(12,768)</u>	<u>2,539</u>
Total Miscellaneous Revenues	<u>246,760</u>	<u>246,760</u>	<u>112,240</u>	<u>(134,520)</u>	<u>125,442</u>
OTHER FINANCING SOURCES					
Transfers in	<u>1,882,500</u>	<u>1,882,500</u>	<u>635,984</u>	<u>(1,246,516)</u>	<u>621,401</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES					
	<u>\$ 31,775,190</u>	<u>\$ 31,775,190</u>	<u>\$ 20,671,694</u>	<u>\$ (11,103,496)</u>	<u>\$ 19,830,691</u>

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

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with	2015
	<u>Original</u>	<u>Final</u>		Final Budget	<u>Actual</u>
GENERAL GOVERNMENT					
City Council	\$ 90,311	\$ 90,311	\$ 36,908	\$ 53,403	\$ 31,932
Mayor	201,374	201,374	80,044	121,330	77,875
City Promotion	108,750	108,750	52,704	56,046	46,370
Finance department	500,044	500,044	193,956	306,088	196,619
Data processing	732,798	732,798	301,671	431,127	306,610
City clerk/customer service	498,163	498,163	213,933	284,230	193,841
Elections	120,012	120,012	41,315	78,697	17,493
Assessor	595,516	595,516	258,569	336,947	210,694
City attorney	489,805	524,805	269,004	255,801	169,216
Municipal court	128,605	128,605	49,624	78,981	47,064
Human resources	297,419	302,419	126,991	175,428	116,004
City hall and other municipal buildings	289,766	284,766	125,767	158,999	115,460
Unclassified	<u>170,000</u>	<u>167,361</u>	<u>26,122</u>	<u>141,239</u>	<u>105,499</u>
Total General Government	<u>4,222,563</u>	<u>4,254,924</u>	<u>1,776,608</u>	<u>2,478,316</u>	<u>1,634,677</u>
PUBLIC SAFETY					
Police department	9,004,956	9,026,903	3,554,624	5,472,279	3,449,085
Fire department	3,509,532	3,519,671	1,464,112	2,055,559	1,449,867
Ambulance	3,106,578	3,106,578	1,149,080	1,957,498	1,104,778
Inspections and electrical systems	<u>765,343</u>	<u>765,343</u>	<u>285,636</u>	<u>479,707</u>	<u>253,121</u>
Total Public Safety	<u>16,386,409</u>	<u>16,418,495</u>	<u>6,453,452</u>	<u>9,965,043</u>	<u>6,256,851</u>
TRANSPORTATION AND STREETS					
Engineering	1,302,086	1,327,086	457,057	870,029	503,057
Department of public works	<u>6,332,072</u>	<u>6,307,072</u>	<u>2,422,070</u>	<u>3,885,002</u>	<u>2,322,516</u>
Total Transportation and Streets	<u>7,634,158</u>	<u>7,634,158</u>	<u>2,879,127</u>	<u>4,755,031</u>	<u>2,825,573</u>
SANITATION, HEALTH AND WELFARE					
Garbage and refuse collection	<u>958,000</u>	<u>958,000</u>	<u>383,178</u>	<u>574,822</u>	<u>514,164</u>
NATURAL RESOURCES/RECREATION					
Parks and recreation	<u>2,574,060</u>	<u>2,588,638</u>	<u>636,180</u>	<u>1,952,458</u>	<u>606,990</u>
TOTAL EXPENDITURES	<u>\$ 31,775,190</u>	<u>\$ 31,854,215</u>	<u>\$ 12,128,545</u>	<u>\$ 19,725,670</u>	<u>\$ 11,838,255</u>

CITY OF WAUSAU, WISCONSIN
GENERAL FUND
SUMMARY OF BUDGET MODIFICATIONS
Period Ended May 31, 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	14,578
Carryover for Police Department tactical helmet and body armor carriers	<u>21,947</u>
 2016 MODIFIED BUDGET	 <u>\$ 31,854,215</u>

CITY OF WAUSAU 2016 BUDGET
GENERAL FUND STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL
May 31, 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.

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 38% of the budget spent and 41.7% 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. A budget modification is proposed to supplement the budget.

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
- 4th Quarter winter costs
- Elimination of the Rental Licensing Program
- Legal Fees