

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

REVENUES

Below is a description of notable items.

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.

Franchise Fee – 2016 revenue is expected to meet projections. The positive variance from 2015 at June 30th represents a timing difference.

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.

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 – Public Safety – 2016 revenues are on target and show growth from 2015.

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 and Public Areas –2016 revenues continue to show strong results: activity at Memorial and Kaiser Pools along with the excellent sledding revenues represent the major growth areas.

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.

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 45.3% of the budget spent and 50% of the year complete.

Finance – This budget is higher than prior year due to timing of payments of financial services.

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 the sick leave payout costs but a small deficit could result.

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

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

CITY OF WAUSAU, WISCONSIN
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES - BUDGET AND ACTUAL
Period Ended June 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	15,946	(11,054)	16,148
Payments in lieu of taxes	108,000	108,000	1,200	(106,800)	2,700
Other taxes	69,185	69,185	43,092	(26,093)	47,633
Total Taxes	16,953,444	16,953,444	16,809,497	(143,947)	16,267,108
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	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	1,222,611	(1,226,138)	1,268,658
Other grants	2,700	2,700	341	(2,359)	121,440
Total Intergovernmental	7,909,517	7,909,517	1,515,827	(6,393,690)	1,676,786
LICENSES AND PERMITS					
Licenses	181,115	181,115	155,375	(25,740)	152,530
Franchise fees	355,000	355,000	99,004	(255,996)	60,360
Permits	237,792	237,792	160,394	(77,398)	79,731
Total Licenses and Permits	773,907	773,907	414,773	(359,134)	292,621
FINES, FORFEITURES AND PENALTIES					
	357,000	357,000	210,671	(146,329)	186,824
PUBLIC CHARGES FOR SERVICES					
General government	81,600	81,600	56,384	(25,216)	38,605
Public safety	1,426,270	1,426,270	744,654	(681,616)	710,052
Streets and related facilities	128,850	128,850	76,543	(52,307)	82,143
Recreation	188,500	188,500	79,688	(108,812)	51,220
Public areas	123,874	123,874	45,137	(78,737)	17,688
Total Public Charges for Services	1,949,094	1,949,094	1,002,406	(946,688)	899,708
INTERGOVERNMENTAL CHARGES FOR SERVICES					
State and federal reimbursements	11,340	11,340	250	(11,090)	180
County and other municipalities	280,981	280,981	65,328	(215,653)	42,407
City departments	1,105,647	1,105,647	257,004	(848,643)	9,394
Total Intergovernmental Charges for Services	1,397,968	1,397,968	322,582	(1,075,386)	51,981

CITY OF WAUSAU, WISCONSIN
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES - BUDGET AND ACTUAL (Continued)
Period Ended June 30, 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	\$ 188,153	\$ (86,847)	\$ 120,933
Interest on special assessments	15,000	15,000	32	(14,968)	485
Other interest	<u>15,000</u>	<u>15,000</u>	<u>15,535</u>	<u>535</u>	<u>18,770</u>
Total Commercial	<u>305,000</u>	<u>305,000</u>	<u>203,720</u>	<u>(101,280)</u>	<u>140,188</u>
MISCELLANEOUS REVENUES					
Rent of land and buildings	216,590	216,590	163,078	(53,512)	127,513
Sale of City property/loss compensation	13,700	13,700	3,888	(9,812)	14,822
Other miscellaneous revenues	<u>16,470</u>	<u>16,470</u>	<u>4,625</u>	<u>(11,845)</u>	<u>22,679</u>
Total Miscellaneous Revenues	<u>246,760</u>	<u>246,760</u>	<u>171,591</u>	<u>(75,169)</u>	<u>165,014</u>
OTHER FINANCING SOURCES					
Transfers in	<u>1,882,500</u>	<u>1,882,500</u>	<u>760,265</u>	<u>(1,122,235)</u>	<u>745,682</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES					
	<u>\$ 31,775,190</u>	<u>\$ 31,775,190</u>	<u>\$ 21,411,332</u>	<u>\$ (10,363,858)</u>	<u>\$ 20,425,912</u>

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

	Budgeted Amounts		Actual	Variance with Final Budget	2015 Actual
	Original	Final			
GENERAL GOVERNMENT					
City Council	\$ 90,311	\$ 90,311	\$ 44,631	\$ 45,680	\$ 39,807
Mayor	201,374	201,374	95,795	105,579	94,644
City Promotion	108,750	108,750	57,009	51,741	53,549
Finance department	500,044	500,044	251,732	248,312	237,358
Data processing	732,798	732,798	301,672	431,126	306,610
City clerk/customer service	498,163	498,163	254,571	243,592	237,437
Elections	120,012	120,012	44,313	75,699	17,800
Assessor	595,516	595,516	295,493	300,023	253,686
City attorney	489,805	524,805	319,881	204,924	205,216
Municipal court	128,605	128,605	59,947	68,658	55,866
Human resources	297,419	302,419	152,251	150,168	138,872
City hall and other municipal buildings	289,766	284,766	143,931	140,835	133,805
Unclassified	170,000	167,361	28,070	139,291	110,762
Total General Government	4,222,563	4,254,924	2,049,296	2,205,628	1,885,412
PUBLIC SAFETY					
Police department	9,004,956	9,026,903	4,286,356	4,740,547	4,151,537
Fire department	3,509,532	3,519,671	1,774,210	1,745,461	1,731,825
Ambulance	3,106,578	3,106,578	1,365,231	1,741,347	1,309,685
Inspections and electrical systems	765,343	765,343	346,474	418,869	311,363
Total Public Safety	16,386,409	16,418,495	7,772,271	8,646,224	7,504,410
TRANSPORTATION AND STREETS					
Engineering	1,302,086	1,327,086	600,063	727,023	621,672
Department of public works	6,332,072	6,307,072	2,893,064	3,414,008	2,728,085
Total Transportation and Streets	7,634,158	7,634,158	3,493,127	4,141,031	3,349,757
SANITATION, HEALTH AND WELFARE					
Garbage and refuse collection	958,000	958,000	453,644	504,356	512,208
NATURAL RESOURCES/RECREATION					
Parks and recreation	2,574,060	2,588,638	655,874	1,932,764	753,378
TOTAL EXPENDITURES	\$ 31,775,190	\$ 31,854,215	\$ 14,424,212	\$ 17,430,003	\$ 14,005,165

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