

CITY OF WAUSAU 2015 BUDGET
GENERAL FUND STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL
September, 2015
NARRATIVE

REVENUES

Below is a description of notable items.

Other Taxes – In 2014 the City received an omitted tax payment of \$42,340 which is not a regularly occurring payment.

Shared Revenues – We received our re-estimate from the State of Wisconsin on September 9 our 2015 Shared Revenues will be \$4,013,090 which is \$1,045 more than budgeted and Expenditure Restraint will be \$12,803 less than their preliminary numbers.

Municipal Services – The City receives an annual payment for the state and this account will fall short of budget by \$10,990.

Permits – Building permits are showing a positive variance from 2014 but it is unknown at this time whether they will meet the budget projections. 2014 total revenue was \$181,803.

Fines, Forfeitures and Penalties – This revenue is down \$25,000 from the collections of September 2014. We dropped the 2015 budget as compared to the 2014 budget but this may not have been sufficient as the 2014 actual revenues were \$355,000. Based upon the past two year trends this revenue will fall short of budget by at least \$40,000.

Public Charges Public Safety – Currently revenues looking good exceeding both 2014 and budget projections. Strong EMS Collections to date.

Public Charges Streets – 2015 revenues appear down from 2014 and represent sidewalk shoveling charged to downtown property owners. The amount billed is down due to lack of snow.

Public Charges Recreation – look good this year. Pool user fees of \$50,902 have doubled the budget of \$24,000 and last year's actual of \$18,251. Concessions revenues of \$39,293 have exceeded budget and 2014 by slightly over \$10,000. These strong revenues are making up for the unrealized sponsorship revenues.

Intergovernmental Charges for Services – No expected budget difficulties expected at this time.

Interest on General Investments – The 2014 and 2015 interest reflects timing of maturities and related interest accruals.

Miscellaneous Revenues – No expected budget difficulties expected at this time. The increase in revenues in rent of land and buildings represents a timing delay experienced in 2014 collections.

Other Financing Sources - No expected budget difficulties expected at this time. PILOT from the utility is being posted monthly in 2015 rather than at yearend.

EXPENSES

The budget to date appears in line with the budget with 70% of the budget spent and 75% of the year complete. In addition the expenses to date of \$22,184,874 are \$527,048 less than September 2014.

Unclassified – This account contains that tax payment to Sears for \$86,419.

Fire – May have a few line items with issues. Other Professional Services funds the billing costs for EMS which is a percent of revenues. Since revenues are running high this account will too.

Ambulance – Lab supplies budget is exhausted, this budget is also impacted by run activity.

Transportation and Streets – These accounts reflect the minimal snowfall in 2015. Expenses continue to run in excess of \$700,000 less than 2014.

BUDGET RISKS - \$222,409

- Sponsorship Revenues \$60,000
- Municipal Service Revenues \$10,990
- Fines and Forfeitures \$40,000
- Tax Payments \$86,419

CITY OF WAUSAU, WISCONSIN
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES - BUDGET AND ACTUAL
Period Ended September 30, 2015

	Budgeted Amounts		Actual	Variance with Final Budget	2014 Actual
	Original	Final			
TAXES					
General property taxes	\$ 16,200,627	\$ 16,200,627	\$ 16,200,627	\$ -	\$ 15,843,883
Mobile home parking fees	28,000	28,000	20,897	(7,103)	22,390
Payments in lieu of taxes	115,000	115,000	3,300	(111,700)	2,624
Other taxes	<u>67,709</u>	<u>67,709</u>	<u>67,170</u>	<u>(539)</u>	<u>110,113</u>
Total Taxes	<u>16,411,336</u>	<u>16,411,336</u>	<u>16,291,994</u>	<u>(119,342)</u>	<u>15,979,010</u>
INTERGOVERNMENTAL					
State shared taxes	4,434,045	4,434,045	986,256	(3,447,789)	1,059,633
Expenditure restraint	771,566	771,566	771,566	-	755,879
Fire insurance tax	105,000	105,000	102,678	(2,322)	104,834
Municipal services	195,000	195,000	184,010	(10,990)	195,507
Transportation aids	2,541,749	2,541,749	1,902,988	(638,761)	1,781,293
Other grants	<u>123,834</u>	<u>123,834</u>	<u>121,440</u>	<u>(2,394)</u>	<u>182,866</u>
Total Intergovernmental	<u>8,171,194</u>	<u>8,171,194</u>	<u>4,068,938</u>	<u>(4,102,256)</u>	<u>4,080,012</u>
LICENSES AND PERMITS					
Licenses	175,531	175,531	172,281	(3,250)	172,715
Franchise fees	340,000	340,000	157,043	(182,957)	192,433
Permits	<u>227,519</u>	<u>227,519</u>	<u>171,282</u>	<u>(56,237)</u>	<u>144,828</u>
Total Licenses and Permits	<u>743,050</u>	<u>743,050</u>	<u>500,606</u>	<u>(242,444)</u>	<u>509,976</u>
FINES, FORFEITURES AND PENALTIES					
	<u>398,000</u>	<u>398,000</u>	<u>264,009</u>	<u>(133,991)</u>	<u>289,532</u>
PUBLIC CHARGES FOR SERVICES					
General government	67,300	67,300	62,290	(5,010)	61,449
Public safety	1,377,200	1,377,200	1,173,799	(203,401)	963,343
Streets and related facilities	79,971	79,971	119,207	39,236	125,976
Recreation	144,700	144,700	140,593	(4,107)	81,549
Public areas	<u>159,479</u>	<u>159,479</u>	<u>82,967</u>	<u>(76,512)</u>	<u>47,782</u>
Total Public Charges for Services	<u>1,828,650</u>	<u>1,828,650</u>	<u>1,578,856</u>	<u>(249,794)</u>	<u>1,280,099</u>
INTERGOVERNMENTAL CHARGES FOR SERVICES					
State and federal reimbursements	11,340	11,340	190	(11,150)	180
County and other municipalities	236,264	239,514	71,407	(168,107)	74,635
City departments	<u>1,249,432</u>	<u>1,249,432</u>	<u>128,340</u>	<u>(1,121,092)</u>	<u>35,153</u>
Total Intergovernmental Charges for Services	<u>1,497,036</u>	<u>1,500,286</u>	<u>199,937</u>	<u>(1,300,349)</u>	<u>109,968</u>

CITY OF WAUSAU, WISCONSIN
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES - BUDGET AND ACTUAL (Continued)
Period Ended September 30, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with	2014
	<u>Original</u>	<u>Final</u>		Final Budget	<u>Actual</u>
COMMERCIAL					
Interest on general investments	\$ 260,000	\$ 260,000	\$ 274,311	\$ 14,311	\$ 187,580
Interest on special assessments	15,000	15,000	636	(14,364)	357
Other interest	<u>19,000</u>	<u>19,000</u>	<u>33,223</u>	<u>14,223</u>	<u>11,979</u>
Total Commercial	<u>294,000</u>	<u>294,000</u>	<u>308,170</u>	<u>14,170</u>	<u>199,916</u>
MISCELLANEOUS REVENUES					
Rent of land and buildings	210,100	210,100	178,432	(31,668)	175,583
Sale of City property/loss compensation	12,500	12,500	19,814	7,314	12,433
Other miscellaneous revenues	<u>110,022</u>	<u>110,022</u>	<u>102,971</u>	<u>(7,051)</u>	<u>53,639</u>
Total Miscellaneous Revenues	<u>332,622</u>	<u>332,622</u>	<u>301,217</u>	<u>(31,405)</u>	<u>241,655</u>
OTHER FINANCING SOURCES					
Transfers in	<u>1,897,000</u>	<u>1,897,000</u>	<u>1,249,772</u>	<u>(647,228)</u>	<u>86,890</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES					
	<u>\$ 31,572,888</u>	<u>\$ 31,576,138</u>	<u>\$ 24,763,499</u>	<u>\$ (6,812,639)</u>	<u>\$ 22,777,058</u>

CITY OF WAUSAU, WISCONSIN
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
Period Ended September 30, 2015

	Budgeted Amounts		Actual	Variance with	2014
	Original	Final		Final Budget	Actual
GENERAL GOVERNMENT					
City Council	\$ 112,122	\$ 102,122	\$ 62,809	\$ 39,313	\$ 62,675
Mayor	203,263	203,263	146,733	56,530	170,983
City Promotion	124,600	124,600	82,931	41,669	97,803
Finance department	471,638	471,638	366,402	105,236	357,710
Data processing	696,369	696,369	412,610	283,759	534,889
City clerk/customer service	492,398	492,398	357,905	134,493	361,715
Elections	34,950	34,950	18,009	16,941	38,637
Assessor	595,907	595,907	406,909	188,998	436,942
City attorney	490,025	490,025	325,965	164,060	357,179
Municipal court	128,529	128,529	87,603	40,926	92,151
Human resources	293,937	293,937	242,831	51,106	233,740
City hall and other municipal buildings	321,523	321,523	200,170	121,353	222,329
Unclassified	32,000	135,192	112,216	22,976	13,201
Total General Government	3,997,261	4,090,453	2,823,093	1,267,360	2,979,954
PUBLIC SAFETY					
Police department	8,973,536	8,968,536	6,432,821	2,535,715	6,199,509
Fire department	3,431,816	3,431,816	2,661,046	770,770	2,502,796
Ambulance	2,991,652	2,999,902	2,055,329	944,573	2,166,171
Inspections and electrical systems	705,394	705,394	488,669	216,725	476,913
Total Public Safety	16,102,398	16,105,648	11,637,865	4,467,783	11,345,389
TRANSPORTATION AND STREETS					
Engineering	1,401,003	1,401,003	993,598	407,405	1,096,882
Department of public works	6,082,730	6,084,430	4,174,775	1,909,655	4,937,398
Total Transportation and Streets	7,483,733	7,485,433	5,168,373	2,317,060	6,034,280
SANITATION, HEALTH AND WELFARE					
Garbage and refuse collection	1,537,400	1,537,400	1,003,353	534,047	991,087
NATURAL RESOURCES/RECREATION					
Parks and recreation	2,452,096	2,460,396	1,552,190	908,206	1,361,212
TOTAL EXPENDITURES	\$ 31,572,888	\$ 31,679,330	\$ 22,184,874	\$ 9,494,456	\$ 22,711,922

CITY OF WAUSAU, WISCONSIN
GENERAL FUND
SUMMARY OF BUDGET MODIFICATIONS
Period Ended September 30, 2015

BUDGET REVENUES RECONCILIATION

2015 ADOPTED BUDGET	\$ 31,572,888
Budget modification for Police Department for sale of sniper rifle	<u>3,250</u>
2015 MODIFIED BUDGET	<u>\$ 31,576,138</u>

BUDGET EXPENDITURES RECONCILIATION

2015 ADOPTED BUDGET	\$ 31,572,888
Resolution 12-0313 Budget modification for settlement of tax claims by Sears Holdings Corporation	86,419
Budget modification for Police Department for use of sniper rifle proceeds for SWAT equipment	3,250
Resolution 15-0406 Budget modification for settlement of tax claim by Associated Bank	<u>16,773</u>
2015 MODIFIED BUDGET	<u>\$ 31,679,330</u>