

CITY OF WAUSAU 2018 BUDGET
GENERAL FUND STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL
April 30, 2018
NARRATIVE

REVENUES

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

Transportation Aids – The City’s quarterly transportation aid payments increased by over \$61,000 each.

Licenses – At this point last year the City had sold a reserve liquor license for \$10,000. No reserve licenses have been sold yet this year. Current year revenues are at 41% of budget, and we are a third of the way into the year.

Permits – In 2017 the City saw a significant increase in permit revenue. Through the first third of the year in 2018 the City is about \$8,500 ahead of 2017’s pace.

Interest on General Investments – The market volatility witnessed in January and February has slowed slightly and gains on our investments are ahead of their budgeted pace. The interest rate on our pooled cash deposited with the Local Government Investment Pool (LGIP) is at 1.73%, compared to a rate of 0.65% in April of 2017.

EXPENSES

Data processing – A large one-time purchase of about \$49,000 was made for application and software maintenance. This accounts for increase in reported spending from the prior year. No budget problems are expected from this purchase.

Election – Actual spending in the Elections Department peaks as elections take place, as opposed to other departments whose expenses are more consistent throughout the year. February and April expenses included the 2018 spring primary for Justice of the Supreme Court, as well as the April 3rd election of City Council, School Board, and Justice of the Supreme Court.

Fire Department – The City has been increasing the Motor Pool funding within the Fire Department by \$50,000-\$80,000 each year. Based on 2017 spending, the line item is underfunded by \$88,000. This will be funded in full in the 2019 budget. This shortfall may have a negative impact on the fire department budget at yearend depending upon vacancies and retirements within the department.

The overall expenditures budget to date appears in line with the budget with 31.7% of the budget spent and 33.3% of the year complete. This pace is a little ahead of last year when 30.8% of the budget was spent through April.

CITY OF WAUSAU, WISCONSIN
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES - BUDGET AND ACTUAL
Period Ended April 30, 2018

	Budgeted Amounts		Actual	Variance with	2017
	Original	Final		Final Budget	Actual
TAXES					
General property taxes	\$ 17,863,207	\$ 17,863,207	\$ 17,863,207	\$ -	\$ 17,579,529
Mobile home parking fees	27,000	27,000	13,068	(13,932)	13,475
Payments in lieu of taxes	100,000	100,000	28,197	(71,803)	27,752
Other taxes	69,184	69,184	22,383	(46,801)	20,893
Total Taxes	<u>18,059,391</u>	<u>18,059,391</u>	<u>17,926,855</u>	<u>(132,536)</u>	<u>17,641,649</u>
INTERGOVERNMENTAL					
State shared taxes	4,471,924	4,471,924	-	(4,471,924)	-
Expenditure restraint	871,259	871,259	-	(871,259)	-
Fire insurance tax	113,000	113,000	-	(113,000)	-
Municipal services	150,000	150,000	146,389	(3,611)	176,871
Transportation aids	2,686,312	2,686,312	1,342,187	(1,344,125)	1,219,703
Other grants	30,000	30,000	389	(29,611)	7,204
Total Intergovernmental	<u>8,322,495</u>	<u>8,322,495</u>	<u>1,488,965</u>	<u>(6,833,530)</u>	<u>1,403,778</u>
LICENSES AND PERMITS					
Licenses	185,590	185,590	76,227	(109,363)	97,440
Franchise fees	355,000	355,000	-	(355,000)	-
Permits	253,844	253,844	109,713	(144,131)	101,298
Total Licenses and Permits	<u>794,434</u>	<u>794,434</u>	<u>185,940</u>	<u>(608,494)</u>	<u>198,738</u>
FINES, FORFEITURES AND PENALTIES					
	<u>359,000</u>	<u>359,000</u>	<u>173,276</u>	<u>(185,724)</u>	<u>173,633</u>
PUBLIC CHARGES FOR SERVICES					
General government	81,250	81,250	40,813	(40,437)	31,825
Public safety	1,563,170	1,563,170	607,368	(955,802)	579,619
Streets and related facilities	125,000	125,000	37,155	(87,845)	51,756
Recreation	182,800	182,800	80,846	(101,954)	32,220
Public areas	123,570	123,570	28,409	(95,161)	13,089
Total Public Charges for Services	<u>2,075,790</u>	<u>2,075,790</u>	<u>794,591</u>	<u>(1,281,199)</u>	<u>708,509</u>
INTERGOVERNMENTAL CHARGES FOR SERVICES					
State and federal reimbursements	11,340	11,340	-	(11,340)	2,082
County and other municipalities	308,823	308,823	94,498	(214,325)	45,978
City departments	740,200	740,200	123,823	(616,377)	154,380
Total Intergovernmental Charges for Services	<u>1,060,363</u>	<u>1,060,363</u>	<u>218,321</u>	<u>(842,042)</u>	<u>202,440</u>

CITY OF WAUSAU, WISCONSIN
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES - BUDGET AND ACTUAL (Continued)
Period Ended April 30, 2018

	Budgeted Amounts		Actual	Variance with Final Budget	2017 Actual
	Original	Final			
COMMERCIAL					
Interest on general investments	\$ 275,000	\$ 275,000	\$ 102,236	\$ (172,764)	\$ 116,430
Interest on special assessments	11,000	11,000	10	(10,990)	14
Other interest	<u>18,000</u>	<u>18,000</u>	<u>30,709</u>	<u>12,709</u>	<u>23,786</u>
Total Commercial	<u>304,000</u>	<u>304,000</u>	<u>132,955</u>	<u>(171,045)</u>	<u>140,230</u>
MISCELLANEOUS REVENUES					
Rent of land and buildings	188,032	188,032	63,391	(124,641)	87,953
Sale of City property/loss compensation	12,200	12,200	8,244	(3,956)	1,572
Other miscellaneous revenues	<u>23,320</u>	<u>23,320</u>	<u>3,493</u>	<u>(19,827)</u>	<u>42,420</u>
Total Miscellaneous Revenues	<u>223,552</u>	<u>223,552</u>	<u>75,128</u>	<u>(148,424)</u>	<u>131,945</u>
OTHER FINANCING SOURCES					
Transfers in	<u>1,862,273</u>	<u>1,862,273</u>	<u>548,334</u>	<u>(1,313,939)</u>	<u>548,334</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES					
	<u>\$ 33,061,298</u>	<u>\$ 33,061,298</u>	<u>\$ 21,544,365</u>	<u>\$ (11,516,933)</u>	<u>\$ 21,149,256</u>

CITY OF WAUSAU, WISCONSIN
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
Period Ended April 30, 2018

	Budgeted Amounts		Actual	Variance with	2017
	Original	Final		Final Budget	Actual
GENERAL GOVERNMENT					
City Council	\$ 93,245	\$ 93,245	\$ 28,197	\$ 65,048	\$ 25,893
Mayor	213,431	213,431	68,508	144,923	63,731
City Promotion	125,000	125,000	42,300	82,700	60,194
Finance department	508,155	548,155	144,841	403,314	145,671
Data processing	713,978	713,978	273,117	440,861	254,706
City clerk/customer service	414,964	414,964	138,372	276,592	138,524
Elections	73,378	73,378	33,950	39,428	28,762
Assessor	526,896	526,896	137,021	389,875	117,099
City attorney	556,092	576,092	202,554	373,538	183,577
Municipal court	151,849	151,849	43,372	108,477	37,972
Human resources	377,958	377,958	103,118	274,840	67,038
City hall and other municipal buildings	283,602	283,602	105,432	178,170	106,998
Unclassified	85,259	85,259	8,930	76,329	20,550
Total General Government	<u>4,123,807</u>	<u>4,183,807</u>	<u>1,329,712</u>	<u>2,854,095</u>	<u>1,250,715</u>
PUBLIC SAFETY					
Police department	9,352,991	9,368,661	2,984,248	6,384,413	2,894,350
Fire department	3,792,551	3,792,551	1,320,472	2,472,079	1,205,041
Ambulance	3,394,208	3,394,208	937,038	2,457,170	1,026,521
Inspections	850,480	940,480	281,814	658,666	271,025
Total Public Safety	<u>17,390,230</u>	<u>17,495,900</u>	<u>5,523,572</u>	<u>11,972,328</u>	<u>5,396,937</u>
TRANSPORTATION AND STREETS					
Engineering	1,319,017	1,319,017	417,668	901,349	413,693
Department of public works	6,596,944	6,946,944	2,436,992	4,509,952	2,211,417
Total Transportation and Streets	<u>7,915,961</u>	<u>8,265,961</u>	<u>2,854,660</u>	<u>5,411,301</u>	<u>2,625,110</u>
SANITATION, HEALTH AND WELFARE					
Garbage and refuse collection	927,000	927,000	297,559	629,441	359,699
NATURAL RESOURCES/RECREATION					
Parks and recreation	2,704,300	2,716,640	672,360	2,044,280	419,593
OTHER FINANCING USES					
Transfers out	-	48,088	-	48,088	-
TOTAL EXPENDITURES AND OTHER FINANCING USES					
	<u>\$ 33,061,298</u>	<u>\$ 33,637,396</u>	<u>\$ 10,677,863</u>	<u>\$ 22,959,533</u>	<u>\$ 10,052,054</u>

CITY OF WAUSAU, WISCONSIN
GENERAL FUND
SUMMARY OF BUDGET MODIFICATIONS
Period Ended April 30, 2018

BUDGET REVENUES RECONCILIATION

2018 ADOPTED BUDGET	\$ <u>33,061,298</u>
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BUDGET EXPENDITURES RECONCILIATION

2018 ADOPTED BUDGET	\$ 33,061,298
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File #17-1109 - Police Department - Camera Replacement (in squad cars and interview room)	\$ 48,088
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File #17-1109 - Carryover - Department of Public Works Budget - Carryovers	350,000
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File #17-1109 - Carryover - Inspections Department Budget - Carryovers	90,000
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File #17-1109 - Carryover - Police Department Budget - Carryovers	15,670
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File #17-1109 - Carryover - City Attorney Budget - Legal Intern	20,000
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File #17-1109 - Carryover - Parks Budget - Street Tree Removal and Stump Grinding	12,340
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File #17-1109 - Public Works Budget - Equipment Replacement	<u>40,000</u>
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2018 MODIFIED BUDGET	\$ <u>33,637,396</u>
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