

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

REVENUES

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

Fire Insurance Tax – Last year the WI DOR disbursement of fire insurance dues was received on June 28; It has not been received in 2018 yet.

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

Licenses – Current year revenues are at 88% of budget, and we are only half way into the year. The biggest individual item in this category is liquor licenses. April 15th was the deadline for establishments to renew of their liquor license and May 15th was the deadline for bartenders to renew their licenses.

Permits – In 2017 the City saw a significant increase in permit revenue. Half way through 2018 the City is nearly \$21,000 ahead of 2017’s pace! Permit revenue is at 76% of its budgeted revenue so far.

Interest on General Investments – Investment gains and interest earned on deposit are ahead of their budgeted pace.

EXPENSES

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

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 47.4% of the budget spent and 50% of the year complete. This pace is a little ahead of last year when 45.7% of the budget was spent through June.

CITY OF WAUSAU, WISCONSIN
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES - BUDGET AND ACTUAL
Period Ended June 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	16,608	(10,392)	17,021
Payments in lieu of taxes	100,000	100,000	15,600	(84,400)	28,152
Other taxes	69,184	69,184	49,781	(19,403)	53,430
Total Taxes	<u>18,059,391</u>	<u>18,059,391</u>	<u>17,945,196</u>	<u>(114,195)</u>	<u>17,678,132</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)	111,735
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	12,371	(17,629)	12,582
Total Intergovernmental	<u>8,322,495</u>	<u>8,322,495</u>	<u>1,500,947</u>	<u>(6,821,548)</u>	<u>1,520,891</u>
LICENSES AND PERMITS					
Licenses	185,590	185,590	162,630	(22,960)	166,468
Franchise fees	355,000	355,000	78,610	(276,390)	83,433
Permits	253,844	253,844	191,893	(61,951)	170,964
Total Licenses and Permits	<u>794,434</u>	<u>794,434</u>	<u>433,133</u>	<u>(361,301)</u>	<u>420,865</u>
FINES, FORFEITURES AND PENALTIES					
	<u>359,000</u>	<u>359,000</u>	<u>234,752</u>	<u>(124,248)</u>	<u>233,982</u>
PUBLIC CHARGES FOR SERVICES					
General government	81,250	81,250	65,434	(15,816)	55,324
Public safety	1,563,170	1,563,170	756,893	(806,277)	727,661
Streets and related facilities	125,000	125,000	118,660	(6,340)	129,401
Recreation	182,800	182,800	84,132	(98,668)	32,220
Public areas	123,570	123,570	42,046	(81,524)	13,739
Total Public Charges for Services	<u>2,075,790</u>	<u>2,075,790</u>	<u>1,067,165</u>	<u>(1,008,625)</u>	<u>958,345</u>
INTERGOVERNMENTAL CHARGES FOR SERVICES					
State and federal reimbursements	11,340	11,340	5,063	(6,277)	16,682
County and other municipalities	308,823	308,823	110,498	(198,325)	68,201
City departments	740,200	740,200	180,020	(560,180)	188,277
Total Intergovernmental Charges for Services	<u>1,060,363</u>	<u>1,060,363</u>	<u>295,581</u>	<u>(764,782)</u>	<u>273,160</u>

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

	Budgeted Amounts		Actual	Variance with	
	Original	Final		Final Budget	Actual
COMMERCIAL					
Interest on general investments	\$ 275,000	\$ 275,000	\$ 232,891	\$ (42,109)	\$ 149,073
Interest on special assessments	11,000	11,000	32	(10,968)	48
Other interest	<u>18,000</u>	<u>18,000</u>	<u>45,263</u>	<u>27,263</u>	<u>37,261</u>
Total Commercial	<u>304,000</u>	<u>304,000</u>	<u>278,186</u>	<u>(25,814)</u>	<u>186,382</u>
MISCELLANEOUS REVENUES					
Rent of land and buildings	188,032	188,032	97,858	(90,174)	121,935
Sale of City property/loss compensation	12,200	12,200	17,955	5,755	11,635
Other miscellaneous revenues	<u>23,320</u>	<u>23,320</u>	<u>14,620</u>	<u>(8,700)</u>	<u>44,372</u>
Total Miscellaneous Revenues	<u>223,552</u>	<u>223,552</u>	<u>130,433</u>	<u>(93,119)</u>	<u>177,942</u>
OTHER FINANCING SOURCES					
Transfers in	<u>1,862,273</u>	<u>1,862,273</u>	<u>822,500</u>	<u>(1,039,773)</u>	<u>822,500</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES					
	<u>\$ 33,061,298</u>	<u>\$ 33,061,298</u>	<u>\$ 22,707,893</u>	<u>\$ (10,353,405)</u>	<u>\$ 22,272,199</u>

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

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with	2017
	<u>Original</u>	<u>Final</u>		Final Budget	<u>Actual</u>
GENERAL GOVERNMENT					
City Council	\$ 93,245	\$ 93,245	\$ 42,584	\$ 50,661	\$ 38,417
Mayor	213,431	213,431	105,533	107,898	97,437
City Promotion	125,000	125,000	64,809	60,191	93,847
Finance department	508,155	548,155	228,213	319,942	216,252
Data processing	713,978	713,978	385,117	328,861	370,966
City clerk/customer service	414,964	414,964	207,059	207,905	206,288
Elections	73,378	73,378	36,347	37,031	29,603
Assessor	526,896	526,896	206,932	319,964	169,703
City attorney	556,092	576,092	293,299	282,793	265,262
Municipal court	151,849	151,849	69,332	82,517	62,505
Human resources	377,958	453,208	163,532	289,676	108,588
City hall and other municipal buildings	283,602	283,602	150,583	133,019	140,821
Unclassified	<u>85,259</u>	<u>85,259</u>	<u>8,575</u>	<u>76,684</u>	<u>19,093</u>
Total General Government	<u>4,123,807</u>	<u>4,259,057</u>	<u>1,961,915</u>	<u>2,297,142</u>	<u>1,818,782</u>
PUBLIC SAFETY					
Police department	9,352,991	9,368,661	4,597,765	4,770,896	4,363,426
Fire department	3,792,551	3,792,551	2,064,197	1,728,354	1,799,583
Ambulance	3,394,208	3,394,208	1,468,574	1,925,634	1,495,317
Inspections	<u>850,480</u>	<u>940,480</u>	<u>435,801</u>	<u>504,679</u>	<u>397,067</u>
Total Public Safety	<u>17,390,230</u>	<u>17,495,900</u>	<u>8,566,337</u>	<u>8,929,563</u>	<u>8,055,393</u>
TRANSPORTATION AND STREETS					
Engineering	1,319,017	1,319,017	655,432	663,585	634,218
Department of public works	<u>6,596,944</u>	<u>6,946,944</u>	<u>3,384,260</u>	<u>3,562,684</u>	<u>3,116,790</u>
Total Transportation and Streets	<u>7,915,961</u>	<u>8,265,961</u>	<u>4,039,692</u>	<u>4,226,269</u>	<u>3,751,008</u>
SANITATION, HEALTH AND WELFARE					
Garbage and refuse collection	<u>927,000</u>	<u>927,000</u>	<u>444,724</u>	<u>482,276</u>	<u>506,837</u>
NATURAL RESOURCES/RECREATION					
Parks and recreation	<u>2,704,300</u>	<u>2,716,640</u>	<u>920,538</u>	<u>1,796,102</u>	<u>780,270</u>
OTHER FINANCING USES					
Transfers out	<u>-</u>	<u>48,088</u>	<u>48,088</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES					
	<u>\$ 33,061,298</u>	<u>\$ 33,712,646</u>	<u>\$ 15,981,294</u>	<u>\$ 17,731,352</u>	<u>\$ 14,912,290</u>

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

BUDGET REVENUES RECONCILIATION

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

BUDGET EXPENDITURES RECONCILIATION

2018 ADOPTED BUDGET	\$ 33,061,298
---------------------	---------------

File #17-1109 - Carryover - Human Resources Dept - Salary Study	75,250
---	--------

File #17-1109 - Police Department - Camera Replacement (in squad cars and interview room)	48,088
---	--------

File #17-1109 - Carryover - Department of Public Works Budget - Carryovers	350,000
--	---------

File #17-1109 - Carryover - Inspections Department Budget - Carryovers	90,000
--	--------

File #17-1109 - Carryover - Police Department Budget - Carryovers	15,670
---	--------

File #17-1109 - Carryover - City Attorney Budget - Legal Intern	20,000
---	--------

File #17-1109 - Carryover - Parks Budget - Street Tree Removal and Stump Grinding	12,340
---	--------

File #17-1109 - Public Works Budget - Equipment Replacement	<u>40,000</u>
---	---------------

2018 MODIFIED BUDGET	\$ <u>33,712,646</u>
----------------------	----------------------