

**CITY OF WAUSAU 2016 BUDGET**  
**GENERAL FUND STATEMENT OF REVENUES AND EXPENDITURES**  
**BUDGET AND ACTUAL**  
**July 31, 2016**  
**NARRATIVE**

**REVENUES**

Below is a description of notable items.

Other Taxes – This category represents interest and penalty on tax collection. July 31 represents the final tax collection period for the City and the County then collects the balance of the remaining real estate taxes. This budget will likely have a short fall at yearend. Less delinquent taxes are likely due to the continued improvement in the economy. Expected shortfall is \$14,000 to \$15,000.

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.

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.

Fines & Forfeitures – This revenue area is now showing a recovery after lagging for a good share of the year and prior years. It appears that actual revenues may meet budget. Good news! Again, improved economy may equate to more fines being paid.

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.

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.

Rent of Land and Buildings – This category will have a budget surplus due to the additional ground lease payments from CBL.

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 54.4% of the budget spent and 58% of the year complete. This is slightly higher than last July when only 52% of the budget was spent.

Promotions – This budget is higher than prior year due to litigated real estate tax reimbursements.

Data Processing – 2016 expenses to date are lower than 2015 due to timing of monthly invoices from CCITC.

Park and Recreation – 2016 expenses to date are higher than 2015 due to timing of monthly invoices from the County.

## **BUDGET RISKS**

- Fines and Forfeitures \$5,000
- Sick leave payouts
- Excessive tax payments
- 4<sup>th</sup> 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 July 31, 2016

	Budgeted Amounts		Actual	Variance with	2015
	Original	Final		Final Budget	Actual
<b>TAXES</b>					
General property taxes	\$ 16,749,259	\$ 16,749,259	\$ 16,749,259	\$ -	\$ 16,200,627
Mobile home parking fees	27,000	27,000	17,720	(9,280)	17,848
Payments in lieu of taxes	108,000	108,000	1,400	(106,600)	2,900
Other taxes	69,185	69,185	50,201	(18,984)	63,100
Total Taxes	<u>16,953,444</u>	<u>16,953,444</u>	<u>16,818,580</u>	<u>(134,864)</u>	<u>16,284,475</u>
<b>INTERGOVERNMENTAL</b>					
State shared taxes	4,437,159	4,437,159	1,032,153	(3,405,006)	986,256
Expenditure restraint	734,231	734,231	734,231	-	771,566
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	1,833,916	(614,833)	1,902,988
Other grants	2,700	2,700	341	(2,359)	121,440
Total Intergovernmental	<u>7,909,517</u>	<u>7,909,517</u>	<u>3,893,516</u>	<u>(4,016,001)</u>	<u>4,068,938</u>
<b>LICENSES AND PERMITS</b>					
Licenses	181,115	181,115	161,473	(19,642)	161,904
Franchise fees	355,000	355,000	59,004	(295,996)	60,360
Permits	237,792	237,792	190,179	(47,613)	118,641
Total Licenses and Permits	<u>773,907</u>	<u>773,907</u>	<u>410,656</u>	<u>(363,251)</u>	<u>340,905</u>
<b>FINES, FORFEITURES AND PENALTIES</b>					
	<u>357,000</u>	<u>357,000</u>	<u>236,310</u>	<u>(120,690)</u>	<u>212,966</u>
<b>PUBLIC CHARGES FOR SERVICES</b>					
General government	81,600	81,600	62,898	(18,702)	47,116
Public safety	1,426,270	1,426,270	887,513	(538,757)	883,725
Streets and related facilities	128,850	128,850	99,985	(28,865)	99,886
Recreation	188,500	188,500	79,688	(108,812)	83,178
Public areas	123,874	123,874	47,402	(76,472)	50,070
Total Public Charges for Services	<u>1,949,094</u>	<u>1,949,094</u>	<u>1,177,486</u>	<u>(771,608)</u>	<u>1,163,975</u>
<b>INTERGOVERNMENTAL CHARGES FOR SERVICES</b>					
State and federal reimbursements	11,340	11,340	260	(11,080)	180
County and other municipalities	280,981	280,981	69,827	(211,154)	67,109
City departments	1,105,647	1,105,647	361,995	(743,652)	11,374
Total Intergovernmental Charges for Services	<u>1,397,968</u>	<u>1,397,968</u>	<u>432,082</u>	<u>(965,886)</u>	<u>78,663</u>

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

	Budgeted Amounts		Actual	Variance with Final Budget	2015 Actual
	Original	Final			
<b>COMMERCIAL</b>					
Interest on general investments	\$ 275,000	\$ 275,000	\$ 281,055	\$ 6,055	\$ 121,499
Interest on special assessments	15,000	15,000	32	(14,968)	599
Other interest	<u>15,000</u>	<u>15,000</u>	<u>20,084</u>	<u>5,084</u>	<u>25,103</u>
Total Commercial	<u>305,000</u>	<u>305,000</u>	<u>301,171</u>	<u>(3,829)</u>	<u>147,201</u>
<b>MISCELLANEOUS REVENUES</b>					
Rent of land and buildings	216,590	216,590	180,802	(35,788)	144,346
Sale of City property/loss compensation	13,700	20,145	11,157	(8,988)	17,859
Other miscellaneous revenues	<u>16,470</u>	<u>16,470</u>	<u>7,752</u>	<u>(8,718)</u>	<u>23,620</u>
Total Miscellaneous Revenues	<u>246,760</u>	<u>253,205</u>	<u>199,711</u>	<u>(53,494)</u>	<u>185,825</u>
<b>OTHER FINANCING SOURCES</b>					
Transfers in	<u>1,882,500</u>	<u>1,882,500</u>	<u>957,462</u>	<u>(925,038)</u>	<u>869,962</u>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>					
	<u>\$ 31,775,190</u>	<u>\$ 31,781,635</u>	<u>\$ 24,426,974</u>	<u>\$ (7,354,661)</u>	<u>\$ 23,352,910</u>

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

	Budgeted Amounts		Actual	Variance with	2015
	Original	Final		Final Budget	Actual
<b>GENERAL GOVERNMENT</b>					
City Council	\$ 90,311	\$ 90,311	\$ 53,320	\$ 36,991	\$ 45,034
Mayor	201,374	201,374	113,821	87,553	110,249
City Promotion	108,750	108,750	78,661	30,089	57,801
Finance department	500,044	581,881	300,083	281,798	290,751
Data processing	732,798	732,798	301,672	431,126	412,610
City clerk/customer service	498,163	515,544	295,943	219,601	272,162
Elections	120,012	120,012	47,628	72,384	17,802
Assessor	595,516	595,516	336,380	259,136	302,151
City attorney	489,805	586,805	342,586	244,219	237,976
Municipal court	128,605	128,605	71,156	57,449	64,364
Human resources	297,419	302,419	178,815	123,604	181,114
City hall and other municipal buildings	289,766	284,766	164,024	120,742	163,996
Unclassified	170,000	198,235	62,202	136,033	112,216
Total General Government	4,222,563	4,447,016	2,346,291	2,100,725	2,268,226
<b>PUBLIC SAFETY</b>					
Police department	9,004,956	9,026,903	5,186,673	3,840,230	4,843,570
Fire department	3,509,532	3,519,671	2,124,271	1,395,400	1,999,378
Ambulance	3,106,578	3,106,578	1,646,154	1,460,424	1,533,079
Inspections and electrical systems	765,343	765,343	406,291	359,052	371,261
Total Public Safety	16,386,409	16,418,495	9,363,389	7,055,106	8,747,288
<b>TRANSPORTATION AND STREETS</b>					
Engineering	1,302,086	1,327,086	712,227	614,859	745,992
Department of public works	6,332,072	6,313,517	3,310,128	3,003,389	3,176,358
Total Transportation and Streets	7,634,158	7,640,603	4,022,355	3,618,248	3,922,350
<b>SANITATION, HEALTH AND WELFARE</b>					
Garbage and refuse collection	958,000	958,000	536,054	421,946	761,071
<b>NATURAL RESOURCES/RECREATION</b>					
Parks and recreation	2,574,060	2,588,638	1,153,184	1,435,454	753,849
<b>TOTAL EXPENDITURES</b>	\$ 31,775,190	\$ 32,052,752	\$ 17,421,273	\$ 14,631,479	\$ 16,452,784

**CITY OF WAUSAU, WISCONSIN**  
**GENERAL FUND**  
**SUMMARY OF BUDGET MODIFICATIONS**  
Period Ended July 31, 2016

**BUDGET REVENUES RECONCILIATION**

2016 ADOPTED BUDGET	\$ 31,775,190
Transfer of funds for sale of salvage materials	<u>6,445</u>
 2016 MODIFIED BUDGET	 <u>\$ 31,781,635</u>

**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	21,947
Resolution 15-1109 Increase budget for Finance Department personnel costs due to staff retirements	99,218
Resolution 15-1109 Increase budget for legal fees	62,000
Resolution 15-1109 Increase budget for settlement agreements pertaining to grievances and claims	30,874
Transfer of funds from sale of salvage materials	<u>6,445</u>
 2016 MODIFIED BUDGET	 <u>\$ 32,052,752</u>