

CITY OF WAUSAU 2018 BUDGET
GENERAL FUND STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL
July 31, 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 – Current year revenues are at 94% of budget, and we are only seven months 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. So, revenues have slowed from this spring, but we still expect revenues to exceed their budget.

Permits – In 2017 the City saw a significant increase in permit revenue. Seven months into 2018 the City is nearly \$46,000 ahead of 2017’s pace! Permit revenue is at 94% 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 55.3% of the budget spent and 58.3% of the year complete. This pace is a little ahead of last year when 53.3% of the budget was spent through July.

CITY OF WAUSAU, WISCONSIN
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES - BUDGET AND ACTUAL
Period Ended July 31, 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	18,311	(8,689)	18,790
Payments in lieu of taxes	100,000	100,000	15,800	(84,200)	28,352
Other taxes	69,184	69,184	57,225	(11,959)	66,190
Total Taxes	<u>18,059,391</u>	<u>18,059,391</u>	<u>17,954,543</u>	<u>(104,848)</u>	<u>17,692,861</u>
INTERGOVERNMENTAL					
State shared taxes	4,471,924	4,471,924	1,059,062	(3,412,862)	1,052,555
Expenditure restraint	871,259	871,259	871,260	1	817,119
Fire insurance tax	113,000	113,000	113,244	244	111,735
Municipal services	150,000	150,000	146,389	(3,611)	176,871
Transportation aids	2,686,312	2,686,312	2,013,280	(673,032)	1,829,555
Other grants	30,000	30,000	16,246	(13,754)	15,038
Total Intergovernmental	<u>8,322,495</u>	<u>8,322,495</u>	<u>4,219,481</u>	<u>(4,103,014)</u>	<u>4,002,873</u>
LICENSES AND PERMITS					
Licenses	185,590	185,590	174,275	(11,315)	175,505
Franchise fees	355,000	355,000	78,610	(276,390)	83,433
Permits	253,844	253,844	237,949	(15,895)	192,293
Total Licenses and Permits	<u>794,434</u>	<u>794,434</u>	<u>490,834</u>	<u>(303,600)</u>	<u>451,231</u>
FINES, FORFEITURES AND PENALTIES					
	<u>359,000</u>	<u>359,000</u>	<u>265,954</u>	<u>(93,046)</u>	<u>267,026</u>
PUBLIC CHARGES FOR SERVICES					
General government	81,250	81,250	66,069	(15,181)	57,192
Public safety	1,563,170	1,563,170	914,919	(648,251)	984,123
Streets and related facilities	125,000	125,000	131,209	6,209	146,470
Recreation	182,800	182,800	117,482	(65,318)	77,455
Public areas	123,570	123,570	61,232	(62,338)	43,186
Total Public Charges for Services	<u>2,075,790</u>	<u>2,075,790</u>	<u>1,290,911</u>	<u>(784,879)</u>	<u>1,308,426</u>
INTERGOVERNMENTAL CHARGES FOR SERVICES					
State and federal reimbursements	11,340	11,340	5,063	(6,277)	18,681
County and other municipalities	308,823	308,823	114,998	(193,825)	72,701
City departments	740,200	740,200	198,792	(541,408)	201,037
Total Intergovernmental Charges for Services	<u>1,060,363</u>	<u>1,060,363</u>	<u>318,853</u>	<u>(741,510)</u>	<u>292,419</u>

CITY OF WAUSAU, WISCONSIN
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES - BUDGET AND ACTUAL (Continued)
Period Ended July 31, 2018

	Budgeted Amounts		Actual	Variance with	
	Original	Final		Final Budget	Actual
COMMERCIAL					
Interest on general investments	\$ 275,000	\$ 275,000	\$ 263,562	\$ (11,438)	\$ 166,926
Interest on special assessments	11,000	11,000	63	(10,937)	85
Other interest	<u>18,000</u>	<u>18,000</u>	<u>55,786</u>	<u>37,786</u>	<u>37,261</u>
Total Commercial	<u>304,000</u>	<u>304,000</u>	<u>319,411</u>	<u>15,411</u>	<u>204,272</u>
MISCELLANEOUS REVENUES					
Rent of land and buildings	188,032	188,032	114,091	(73,941)	140,351
Sale of City property/loss compensation	12,200	12,200	20,051	7,851	14,950
Other miscellaneous revenues	<u>23,320</u>	<u>23,320</u>	<u>17,516</u>	<u>(5,804)</u>	<u>48,260</u>
Total Miscellaneous Revenues	<u>223,552</u>	<u>223,552</u>	<u>151,658</u>	<u>(71,894)</u>	<u>203,561</u>
OTHER FINANCING SOURCES					
Transfers in	<u>1,862,273</u>	<u>1,862,273</u>	<u>949,167</u>	<u>(913,106)</u>	<u>949,167</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES					
	<u>\$ 33,061,298</u>	<u>\$ 33,061,298</u>	<u>\$ 25,960,812</u>	<u>\$ (7,100,486)</u>	<u>\$ 25,371,836</u>

CITY OF WAUSAU, WISCONSIN
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
Period Ended July 31, 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	\$ 48,486	\$ 44,759	\$ 46,154
Mayor	213,431	213,431	120,632	92,799	116,315
City Promotion	125,000	125,000	73,910	51,090	87,112
Finance department	508,155	548,155	268,357	279,798	270,290
Data processing	713,978	713,978	441,117	272,861	370,966
City clerk/customer service	414,964	414,964	236,248	178,716	242,513
Elections	73,378	73,378	38,357	35,021	29,603
Assessor	526,896	526,896	242,617	284,279	201,299
City attorney	556,092	576,092	334,342	241,750	316,585
Municipal court	151,849	151,849	78,207	73,642	72,111
Human resources	377,958	453,208	186,970	266,238	133,911
City hall and other municipal buildings	283,602	283,602	171,810	111,792	150,341
Unclassified	<u>85,259</u>	<u>85,259</u>	<u>8,605</u>	<u>76,654</u>	<u>19,378</u>
Total General Government	<u>4,123,807</u>	<u>4,259,057</u>	<u>2,249,658</u>	<u>2,009,399</u>	<u>2,056,578</u>
PUBLIC SAFETY					
Police department	9,352,991	9,368,661	5,361,905	4,006,756	5,246,111
Fire department	3,792,551	3,792,551	2,329,736	1,462,815	2,149,504
Ambulance	3,394,208	3,394,208	1,702,250	1,691,958	1,825,072
Inspections	<u>850,480</u>	<u>940,480</u>	<u>506,329</u>	<u>434,151</u>	<u>450,775</u>
Total Public Safety	<u>17,390,230</u>	<u>17,495,900</u>	<u>9,900,220</u>	<u>7,595,680</u>	<u>9,671,462</u>
TRANSPORTATION AND STREETS					
Engineering	1,319,017	1,319,017	759,012	560,005	741,392
Department of public works	<u>6,596,944</u>	<u>6,946,944</u>	<u>3,884,154</u>	<u>3,062,790</u>	<u>3,535,810</u>
Total Transportation and Streets	<u>7,915,961</u>	<u>8,265,961</u>	<u>4,643,166</u>	<u>3,622,795</u>	<u>4,277,202</u>
SANITATION, HEALTH AND WELFARE					
Garbage and refuse collection	<u>927,000</u>	<u>927,000</u>	<u>518,282</u>	<u>408,718</u>	<u>632,834</u>
NATURAL RESOURCES/RECREATION					
Parks and recreation	<u>2,704,300</u>	<u>2,716,640</u>	<u>1,275,210</u>	<u>1,441,430</u>	<u>780,352</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>\$ 18,634,624</u>	<u>\$ 15,078,022</u>	<u>\$ 17,418,428</u>

CITY OF WAUSAU, WISCONSIN
GENERAL FUND
SUMMARY OF BUDGET MODIFICATIONS
Period Ended July 31, 2018

BUDGET REVENUES RECONCILIATION

2018 ADOPTED BUDGET	\$ 33,061,298
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BUDGET EXPENDITURES RECONCILIATION

2018 ADOPTED BUDGET	\$ 33,061,298
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File #17-1109 - Carryover - Human Resources Dept - Salary Study	75,250
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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>33,712,646</u>
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