

**CITY OF WAUSAU 2018 BUDGET**  
**GENERAL FUND STATEMENT OF REVENUES AND EXPENDITURES**  
**BUDGET AND ACTUAL**  
**AUGUST 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.

Permits – In 2017 the City saw a significant increase in permit revenue. Only eight months into 2018 the City exceeded its budgeted annual permit revenues and is nearly \$34,000 ahead of 2017’s pace!

Interest on General Investments – Investment gains and interest has also already exceeded its annual budgeted revenue!

**EXPENSES**

Elections – With the general election coming up in early November, some spending in this line item has started again. We expect to see spending continue through November.

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 63.5% of the budget spent and 66.7% of the year complete. This pace is a little behind last year when 64.5% of the budget was spent through August.

**CITY OF WAUSAU, WISCONSIN**  
**GENERAL FUND**  
**SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES - BUDGET AND ACTUAL**  
Period Ended August 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget	2017 Actual
	Original	Final			
<b>TAXES</b>					
General property taxes	\$ 17,863,207	\$ 17,863,207	\$ 17,863,207	\$ -	\$ 17,579,529
Mobile home parking fees	27,000	27,000	20,043	(6,957)	20,571
Payments in lieu of taxes	100,000	100,000	16,000	(84,000)	21,500
Other taxes	69,184	69,184	68,663	(521)	76,534
Total Taxes	<u>18,059,391</u>	<u>18,059,391</u>	<u>17,967,913</u>	<u>(91,478)</u>	<u>17,698,134</u>
<b>INTERGOVERNMENTAL</b>					
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	25,960	(4,040)	16,428
Total Intergovernmental	<u>8,322,495</u>	<u>8,322,495</u>	<u>4,229,195</u>	<u>(4,093,300)</u>	<u>4,004,263</u>
<b>LICENSES AND PERMITS</b>					
Licenses	185,590	185,590	172,665	(12,925)	181,121
Franchise fees	355,000	355,000	164,433	(190,567)	168,096
Permits	253,844	253,844	271,033	17,189	237,616
Total Licenses and Permits	<u>794,434</u>	<u>794,434</u>	<u>608,131</u>	<u>(186,303)</u>	<u>586,833</u>
<b>FINES, FORFEITURES AND PENALTIES</b>					
	<u>359,000</u>	<u>359,000</u>	<u>296,404</u>	<u>(62,596)</u>	<u>263,827</u>
<b>PUBLIC CHARGES FOR SERVICES</b>					
General government	81,250	81,250	85,310	4,060	65,602
Public safety	1,563,170	1,563,170	1,052,175	(510,995)	1,112,316
Streets and related facilities	125,000	125,000	140,253	15,253	156,562
Recreation	182,800	182,800	117,482	(65,318)	106,759
Public areas	123,570	123,570	61,232	(62,338)	64,884
Total Public Charges for Services	<u>2,075,790</u>	<u>2,075,790</u>	<u>1,456,452</u>	<u>(619,338)</u>	<u>1,506,123</u>
<b>INTERGOVERNMENTAL CHARGES FOR SERVICES</b>					
State and federal reimbursements	11,340	11,340	5,063	(6,277)	18,681
County and other municipalities	308,823	308,823	105,342	(203,481)	47,405
City departments	740,200	740,200	236,079	(504,121)	365,286
Total Intergovernmental Charges for Services	<u>1,060,363</u>	<u>1,060,363</u>	<u>346,484</u>	<u>(713,879)</u>	<u>431,372</u>

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

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>	
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>	<u>Actual</u>
<b>COMMERCIAL</b>					
Interest on general investments	\$ 275,000	\$ 275,000	\$ 330,133	\$ 55,133	\$ 234,983
Interest on special assessments	11,000	11,000	367	(10,633)	85
Other interest	<u>18,000</u>	<u>18,000</u>	<u>65,647</u>	<u>47,647</u>	<u>44,932</u>
Total Commercial	<u>304,000</u>	<u>304,000</u>	<u>396,147</u>	<u>92,147</u>	<u>280,000</u>
<b>MISCELLANEOUS REVENUES</b>					
Rent of land and buildings	188,032	188,032	131,658	(56,374)	157,251
Sale of City property/loss compensation	12,200	12,200	23,842	11,642	17,273
Other miscellaneous revenues	<u>23,320</u>	<u>23,320</u>	<u>23,800</u>	<u>480</u>	<u>24,390</u>
Total Miscellaneous Revenues	<u>223,552</u>	<u>223,552</u>	<u>179,300</u>	<u>(44,252)</u>	<u>198,914</u>
<b>OTHER FINANCING SOURCES</b>					
Transfers in	<u>1,862,273</u>	<u>1,862,273</u>	<u>1,096,666</u>	<u>(765,607)</u>	<u>1,096,666</u>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>					
	<u>\$ 33,061,298</u>	<u>\$ 33,061,298</u>	<u>\$ 26,576,692</u>	<u>\$ (6,484,606)</u>	<u>\$ 26,066,132</u>

**CITY OF WAUSAU, WISCONSIN**  
**GENERAL FUND**  
**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL**  
Period Ended August 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with	2017
	<u>Original</u>	<u>Final</u>		Final Budget	<u>Actual</u>
<b>GENERAL GOVERNMENT</b>					
City Council	\$ 93,245	\$ 93,245	\$ 55,180	\$ 38,065	\$ 52,599
Mayor	213,431	213,431	137,518	75,913	132,641
City Promotion	125,000	125,000	79,777	45,223	100,539
Finance department	508,155	548,155	347,777	200,378	295,509
Data processing	713,978	713,978	442,643	271,335	491,807
City clerk/customer service	414,964	414,964	265,150	149,814	276,738
Elections	73,378	73,378	52,789	20,589	29,614
Assessor	526,896	526,896	277,313	249,583	237,281
City attorney	556,092	576,092	374,387	201,705	385,978
Municipal court	151,849	151,849	88,224	63,625	89,254
Human resources	377,958	453,208	226,527	226,681	159,048
City hall and other municipal buildings	283,602	283,602	192,580	91,022	170,975
Unclassified	<u>85,259</u>	<u>85,259</u>	<u>8,611</u>	<u>76,648</u>	<u>21,294</u>
Total General Government	<u>4,123,807</u>	<u>4,259,057</u>	<u>2,548,476</u>	<u>1,710,581</u>	<u>2,443,277</u>
<b>PUBLIC SAFETY</b>					
Police department	9,352,991	9,368,661	6,057,020	3,311,641	5,933,773
Fire department	3,792,551	3,792,551	2,618,983	1,173,568	2,443,043
Ambulance	3,394,208	3,394,208	1,937,262	1,456,946	2,064,938
Inspections	<u>850,480</u>	<u>940,480</u>	<u>591,539</u>	<u>348,941</u>	<u>519,788</u>
Total Public Safety	<u>17,390,230</u>	<u>17,495,900</u>	<u>11,204,804</u>	<u>6,291,096</u>	<u>10,961,542</u>
<b>TRANSPORTATION AND STREETS</b>					
Engineering	1,319,017	1,319,017	866,719	452,298	859,981
Department of public works	<u>6,596,944</u>	<u>6,946,944</u>	<u>4,493,000</u>	<u>2,453,944</u>	<u>4,112,919</u>
Total Transportation and Streets	<u>7,915,961</u>	<u>8,265,961</u>	<u>5,359,719</u>	<u>2,906,242</u>	<u>4,972,900</u>
<b>SANITATION, HEALTH AND WELFARE</b>					
Garbage and refuse collection	<u>927,000</u>	<u>927,000</u>	<u>593,668</u>	<u>333,332</u>	<u>612,858</u>
<b>NATURAL RESOURCES/RECREATION</b>					
Parks and recreation	<u>2,704,300</u>	<u>2,716,640</u>	<u>1,654,460</u>	<u>1,062,180</u>	<u>1,473,989</u>
<b>OTHER FINANCING USES</b>					
Transfers out	<u>-</u>	<u>48,088</u>	<u>48,088</u>	<u>-</u>	<u>-</u>
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>					
	<u>\$ 33,061,298</u>	<u>\$ 33,712,646</u>	<u>\$ 21,409,215</u>	<u>\$ 12,303,431</u>	<u>\$ 20,464,566</u>

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

**BUDGET REVENUES RECONCILIATION**

2018 ADOPTED BUDGET	\$ 33,061,298
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**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>
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