

CITY OF WAUSAU 2016 BUDGET
GENERAL FUND STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL
September 30, 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.

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 \$72,134 of 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 69.8% of the budget spent and 75% of the year complete. This almost identical to last September when only 70% of the budget was spent.

Promotions – This budget is higher than prior year due to litigated real estate tax reimbursements. Expenses are up from the previous year due to an additional \$4,000 spent on city newsletter materials and postage, \$3,500 spent on 100 city flags, and \$3,000 more spent on employee appreciation gifts/picnic in addition to other miscellaneous promotional expenses. Only 6% of the budget remains for this line item.

BUDGET RISKS

- Sick leave payouts
- Excessive tax payments
- 4th 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 September 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget	2015 Actual
	Original	Final			
TAXES					
General property taxes	\$ 16,749,259	\$ 16,749,259	\$ 16,749,259	\$ -	\$ 16,200,627
Mobile home parking fees	27,000	27,000	21,230	(5,770)	20,897
Payments in lieu of taxes	108,000	108,000	1,700	(106,300)	3,300
Other taxes	69,185	69,185	53,804	(15,381)	67,170
Total Taxes	16,953,444	16,953,444	16,825,993	(127,451)	16,291,994
INTERGOVERNMENTAL					
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	6,366	3,666	121,440
Total Intergovernmental	7,909,517	7,909,517	3,899,541	(4,009,976)	4,068,938
LICENSES AND PERMITS					
Licenses	181,115	181,115	172,768	(8,347)	172,281
Franchise fees	355,000	355,000	158,602	(196,398)	157,043
Permits	237,792	237,792	234,700	(3,092)	171,282
Total Licenses and Permits	773,907	773,907	566,070	(207,837)	500,606
FINES, FORFEITURES AND PENALTIES					
	357,000	357,000	297,071	(59,929)	264,009
PUBLIC CHARGES FOR SERVICES					
General government	81,600	81,600	79,753	(1,847)	62,290
Public safety	1,426,270	1,426,270	1,129,608	(296,662)	1,173,799
Streets and related facilities	128,850	128,850	119,935	(8,915)	119,207
Recreation	188,500	188,500	142,981	(45,519)	140,593
Public areas	123,874	123,874	92,906	(30,968)	82,967
Total Public Charges for Services	1,949,094	1,949,094	1,565,183	(383,911)	1,578,856
INTERGOVERNMENTAL CHARGES FOR SERVICES					
State and federal reimbursements	11,340	11,340	330	(11,010)	190
County and other municipalities	280,981	280,981	119,745	(161,236)	71,407
City departments	1,105,647	1,105,647	416,415	(689,232)	128,340
Total Intergovernmental Charges for Services	1,397,968	1,397,968	536,490	(861,478)	199,937

CITY OF WAUSAU, WISCONSIN
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES - BUDGET AND ACTUAL (Continued)
Period Ended September 30, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>	<u>2015 Actual</u>
	<u>Original</u>	<u>Final</u>			
COMMERCIAL					
Interest on general investments	\$ 275,000	\$ 275,000	\$ 317,753	\$ 42,753	\$ 274,311
Interest on special assessments	15,000	15,000	238	(14,762)	636
Other interest	<u>15,000</u>	<u>15,000</u>	<u>28,608</u>	<u>13,608</u>	<u>33,223</u>
Total Commercial	<u>305,000</u>	<u>305,000</u>	<u>346,599</u>	<u>41,599</u>	<u>308,170</u>
MISCELLANEOUS REVENUES					
Rent of land and buildings	216,590	216,590	250,344	33,754	178,432
Sale of City property/loss compensation	13,700	20,145	15,769	(4,376)	19,814
Other miscellaneous revenues	<u>16,470</u>	<u>16,470</u>	<u>11,152</u>	<u>(5,318)</u>	<u>102,971</u>
Total Miscellaneous Revenues	<u>246,760</u>	<u>253,205</u>	<u>277,265</u>	<u>24,060</u>	<u>301,217</u>
OTHER FINANCING SOURCES					
Transfers in	<u>1,882,500</u>	<u>1,882,500</u>	<u>1,231,022</u>	<u>(651,478)</u>	<u>1,249,772</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES					
	<u>\$ 31,775,190</u>	<u>\$ 31,781,635</u>	<u>\$ 25,545,234</u>	<u>\$ (6,236,401)</u>	<u>\$ 24,763,499</u>

CITY OF WAUSAU, WISCONSIN
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
Period Ended September 30, 2016

	Budgeted Amounts		Actual	Variance with	2015
	Original	Final		Final Budget	Actual
GENERAL GOVERNMENT					
City Council	\$ 90,311	\$ 90,311	\$ 64,775	\$ 25,536	\$ 62,809
Mayor	201,374	201,374	144,779	56,595	146,733
City Promotion	108,750	108,750	101,211	7,539	82,931
Finance department	500,044	581,881	382,193	199,688	366,402
Data processing	732,798	732,798	490,687	242,111	412,610
City clerk/customer service	498,163	515,544	374,810	140,734	357,905
Elections	120,012	120,012	66,899	53,113	18,009
Assessor	595,516	595,516	420,432	175,084	406,909
City attorney	489,805	586,805	420,062	166,743	325,965
Municipal court	128,605	128,605	102,711	25,894	87,603
Human resources	297,419	302,419	224,277	78,142	242,831
City hall and other municipal buildings	289,766	284,766	199,790	84,976	200,170
Unclassified	<u>170,000</u>	<u>198,235</u>	<u>70,107</u>	<u>128,128</u>	<u>112,216</u>
Total General Government	<u>4,222,563</u>	<u>4,447,016</u>	<u>3,062,733</u>	<u>1,384,283</u>	<u>2,823,093</u>
PUBLIC SAFETY					
Police department	9,004,956	9,026,903	6,514,188	2,512,715	6,432,821
Fire department	3,509,532	3,519,671	2,718,493	801,178	2,661,046
Ambulance	3,106,578	3,106,578	2,105,693	1,000,885	2,055,329
Inspections and electrical systems	<u>765,343</u>	<u>765,343</u>	<u>521,225</u>	<u>244,118</u>	<u>488,669</u>
Total Public Safety	<u>16,386,409</u>	<u>16,418,495</u>	<u>11,859,599</u>	<u>4,558,896</u>	<u>11,637,865</u>
TRANSPORTATION AND STREETS					
Engineering	1,302,086	1,327,086	910,976	416,110	993,598
Department of public works	<u>6,332,072</u>	<u>6,313,517</u>	<u>4,109,518</u>	<u>2,203,999</u>	<u>4,174,775</u>
Total Transportation and Streets	<u>7,634,158</u>	<u>7,640,603</u>	<u>5,020,494</u>	<u>2,620,109</u>	<u>5,168,373</u>
SANITATION, HEALTH AND WELFARE					
Garbage and refuse collection	<u>958,000</u>	<u>958,000</u>	<u>678,681</u>	<u>279,319</u>	<u>1,003,353</u>
NATURAL RESOURCES/RECREATION					
Parks and recreation	<u>2,574,060</u>	<u>2,588,638</u>	<u>1,760,158</u>	<u>828,480</u>	<u>1,552,190</u>
TOTAL EXPENDITURES	<u>\$ 31,775,190</u>	<u>\$ 32,052,752</u>	<u>\$ 22,381,665</u>	<u>\$ 9,671,087</u>	<u>\$ 22,184,874</u>

CITY OF WAUSAU, WISCONSIN
GENERAL FUND
SUMMARY OF BUDGET MODIFICATIONS
Period Ended September 30, 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><u>\$ 31,781,635</u></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><u>\$ 32,052,752</u></u>