

**CITY OF WAUSAU 2015 BUDGET**  
**GENERAL FUND STATEMENT OF REVENUES AND EXPENDITURES**  
**BUDGET AND ACTUAL**  
**April 30, 2015**  
**NARRATIVE**

**REVENUES**

Below is a description of notable items.

Other Taxes – In 2013 the City received an omitted tax payment of \$42,340 which is not a regularly occurring payment.

Municipal Services – The City receives an annual payment for the state and this account will fall short of budget by \$10,990.

Other Grants – The 2014 included the tree grant the parks department received which is not a recurring grant. The balance of the short fall from 2014 YTD is due to the ending of the police department domestic violence abuse grant that ended June 2014.

Licenses – Last year the City had a significant number of the five year burning permits renew \$13,500. Fewer burning permit licenses will be expiring this year. The budget for burning permits is \$8,000 the actual revenue to date is \$5,203.

Permits – Building permits are showing a positive variance from 2014 but it is unknown at this time whether they will meet the budget projections. 2014 total revenue was \$181,803.

Fines, Forfeitures and Penalties – This revenue is down \$16,000 from the collections of April 2014. We dropped the 2015 budget as compared to the 2014 budget but this may not have been sufficient as the 2014 actual revenues were \$355,000. Based upon the past two year trends this revenue will fall short of budget by \$65,000.

Public Charges General Government – 2014 revenues included the fee for exempt not-for-profit reports which are a biennial filing. No budget problems are expected.

Public Charges Public Safety – Currently revenues looking good exceeding both 2014 and budget projections. Strong EMS Collections to date.

Public Charges Streets – 2015 revenues appear down from 2014 but this represents a timing difference of when sidewalk shoveling was charged to downtown property owners. In 2014 it took place the end of April and in 2015 it was the beginning of May. The amount billed is down about \$10,000 from 2014 due to lack of snow. Damages to street poles represents \$31,600.

Public Charges Recreation – it appears that 2015 revenues will lag 2014 revenues for winter recreation by about \$12,000. This is likely due to the cold weather, limited snow and the abrupt end to winter. Overall we did not meet the 2014 revenue budget of \$139,800 and could experience greater shortages in 2015 due to and increased budget. The unanticipated closing of Memorial Pool will also decrease revenues but expenses should also decrease mitigating the financial impact to the city.

Public Charges Public Areas – It appears the 2015 revenues could lag 2014 again due to the winter recreation program. In addition, this area contains a budget of \$60,000 for sponsorship revenue.

Intergovernmental Charges for Services – No expected budget difficulties expected at this time.

Interest on General Investments – The 2014 and 2015 interest reflects timing of maturities and related interest.

Miscellaneous Revenues – No expected budget difficulties expected at this time.

Other Financing Sources - No expected budget difficulties expected at this time. PILOT from the utility is being posted monthly in 2015 rather than at yearend.

## **EXPENSES**

The budget to date appears in line with the budget with 30.5% of the budget spent and 33% of the year complete.

Data Processing – The actual contains January through April month allocation to CCITC along with about 50% of the software maintenance charges for the year.

Unclassified – This account contains that tax payment to Sears for \$86,419.

Fire – May have a few line items with issues. Other professional services funds the billing costs for EMS which is a percent of revenues. Since revenues are running high this account will too.

Ambulance – Lab supplies are nearly exhausted.

Transportation and Streets – These accounts reflect the minimal snowfall in 2015. Expenses are \$485,000 less than 2014.

## **BUDGET RISKS - \$262,409**

- Sponsorship Revenues \$60,000
- Municipal Service Revenues \$10,990
- Building Permit Revenue \$Unknown
- Fines and Forfeitures \$65,000
- Park Revenue \$15,000
- Tax Payments \$86,419
- EMS Lab Supplies \$25,000
- Ambulance Billing Costs will depend upon continued high collections

**CITY OF WAUSAU, WISCONSIN**  
**GENERAL FUND**  
**SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES - BUDGET AND ACTUAL**  
Period Ended April 30, 2015

	Budgeted Amounts		Actual	Variance with Final Budget	2014 Actual
	Original	Final			
<b>TAXES</b>					
General property taxes	\$ 16,200,627	\$ 16,200,627	\$ 16,200,627	\$ -	\$ 15,817,883
Mobile home parking fees	28,000	28,000	12,748	(15,252)	10,180
Payments in lieu of taxes	115,000	115,000	28,881	(86,119)	1,124
Other taxes	67,709	67,709	19,921	(47,788)	67,457
Total Taxes	16,411,336	16,411,336	16,262,177	(149,159)	15,896,644
<b>INTERGOVERNMENTAL</b>					
State shared taxes	4,434,045	4,434,045	-	(4,434,045)	-
Expenditure restraint	771,566	771,566	-	(771,566)	-
Fire insurance tax	105,000	105,000	-	(105,000)	-
Municipal services	195,000	195,000	184,010	(10,990)	195,507
Transportation aids	2,541,749	2,541,749	1,268,658	(1,273,091)	1,187,528
Other grants	123,834	123,834	60,724	(63,110)	92,599
Total Intergovernmental	8,171,194	8,171,194	1,513,392	(6,657,802)	1,475,634
<b>LICENSES AND PERMITS</b>					
Licenses	175,531	175,531	79,453	(96,078)	90,906
Franchise fees	340,000	340,000	-	(340,000)	-
Permits	227,519	227,519	50,869	(176,650)	31,654
Total Licenses and Permits	743,050	743,050	130,322	(612,728)	122,560
<b>FINES, FORFEITURES AND PENALTIES</b>					
	398,000	398,000	138,767	(259,233)	154,704
<b>PUBLIC CHARGES FOR SERVICES</b>					
General government	67,300	67,300	14,296	(53,004)	27,139
Public safety	1,377,200	1,377,200	449,280	(927,920)	382,592
Streets and related facilities	79,971	79,971	46,705	(33,266)	73,253
Recreation	144,700	144,700	51,220	(93,480)	47,552
Public areas	159,479	159,479	18,456	(141,023)	16,927
Total Public Charges for Services	1,828,650	1,828,650	579,957	(1,248,693)	547,463
<b>INTERGOVERNMENTAL CHARGES FOR SERVICES</b>					
State and federal reimbursements	11,340	11,340	60	(11,280)	80
County and other municipalities	236,264	239,514	25,301	(214,213)	44,240
City departments	1,249,432	1,249,432	10,326	(1,239,106)	17,123
Total Intergovernmental Charges for Services	1,497,036	1,500,286	35,687	(1,464,599)	61,443

**CITY OF WAUSAU, WISCONSIN**  
**GENERAL FUND**  
**SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES - BUDGET AND ACTUAL (Continued)**  
Period Ended April 30, 2015

	Budgeted Amounts		Actual	Variance with Final Budget	2014 Actual
	Original	Final			
<b>COMMERCIAL</b>					
Interest on general investments	\$ 260,000	\$ 260,000	\$ 56,020	\$ (203,980)	\$ 95,303
Interest on special assessments	15,000	15,000	27	(14,973)	10
Other interest	<u>19,000</u>	<u>19,000</u>	<u>15,101</u>	<u>(3,899)</u>	<u>12,902</u>
Total Commercial	<u>294,000</u>	<u>294,000</u>	<u>71,148</u>	<u>(222,852)</u>	<u>108,215</u>
<b>MISCELLANEOUS REVENUES</b>					
Rent of land and buildings	210,100	210,100	92,452	(117,648)	85,083
Sale of City property/loss compensation	12,500	12,500	5,229	(7,271)	7,104
Other miscellaneous revenues	<u>110,022</u>	<u>110,022</u>	<u>1,324</u>	<u>(108,698)</u>	<u>679</u>
Total Miscellaneous Revenues	<u>332,622</u>	<u>332,622</u>	<u>99,005</u>	<u>(233,617)</u>	<u>92,866</u>
<b>OTHER FINANCING SOURCES</b>					
Transfers in	<u>1,897,000</u>	<u>1,897,000</u>	<u>497,121</u>	<u>(1,399,879)</u>	<u>-</u>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>					
	<u>\$ 31,572,888</u>	<u>\$ 31,576,138</u>	<u>\$ 19,327,576</u>	<u>\$ (12,248,562)</u>	<u>\$ 18,459,529</u>

**CITY OF WAUSAU, WISCONSIN**  
**GENERAL FUND**  
**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL**

Period Ended April 30, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>	<u>2014 Actual</u>
	<u>Original</u>	<u>Final</u>			
<b>GENERAL GOVERNMENT</b>					
City Council	\$ 112,122	\$ 112,122	\$ 23,647	\$ 88,475	\$ 26,019
Mayor	203,263	203,263	61,202	142,061	72,269
City Promotion	124,600	124,600	34,746	89,854	41,121
Finance department	471,638	471,638	159,721	311,917	124,889
Data processing	696,369	696,369	243,747	452,622	280,322
City clerk/customer service	492,398	492,398	152,022	340,376	153,190
Elections	34,950	34,950	16,697	18,253	16,774
Assessor	595,907	595,907	167,297	428,610	177,397
City attorney	490,025	490,025	135,351	354,674	149,807
Municipal court	128,529	128,529	34,311	94,218	35,575
Human resources	293,937	293,937	90,494	203,443	102,343
City hall and other municipal buildings	321,523	321,523	96,997	224,526	100,625
Unclassified	<u>32,000</u>	<u>135,192</u>	<u>88,715</u>	<u>46,477</u>	<u>13,826</u>
Total General Government	<u>3,997,261</u>	<u>4,100,453</u>	<u>1,304,947</u>	<u>2,795,506</u>	<u>1,294,157</u>
<b>PUBLIC SAFETY</b>					
Police department	8,973,536	8,976,786	2,786,097	6,190,689	2,695,459
Fire department	3,431,816	3,431,816	1,195,138	2,236,678	1,170,960
Ambulance	2,991,652	2,991,652	899,114	2,092,538	996,966
Inspections and electrical systems	<u>705,394</u>	<u>705,394</u>	<u>194,947</u>	<u>510,447</u>	<u>201,537</u>
Total Public Safety	<u>16,102,398</u>	<u>16,105,648</u>	<u>5,075,296</u>	<u>11,030,352</u>	<u>5,064,922</u>
<b>TRANSPORTATION AND STREETS</b>					
Engineering	1,401,003	1,401,003	392,454	1,008,549	430,345
Department of public works	<u>6,082,730</u>	<u>6,082,730</u>	<u>1,989,728</u>	<u>4,093,002</u>	<u>2,474,534</u>
Total Transportation and Streets	<u>7,483,733</u>	<u>7,483,733</u>	<u>2,382,182</u>	<u>5,101,551</u>	<u>2,904,879</u>
<b>SANITATION, HEALTH AND WELFARE</b>					
Garbage and refuse collection	<u>1,537,400</u>	<u>1,537,400</u>	<u>387,078</u>	<u>1,150,322</u>	<u>369,267</u>
<b>NATURAL RESOURCES/RECREATION</b>					
Parks and recreation	<u>2,452,096</u>	<u>2,452,096</u>	<u>496,317</u>	<u>1,955,779</u>	<u>501,419</u>
<b>TOTAL EXPENDITURES</b>	<u>\$ 31,572,888</u>	<u>\$ 31,679,330</u>	<u>\$ 9,645,820</u>	<u>\$ 22,033,510</u>	<u>\$ 10,134,644</u>

**CITY OF WAUSAU, WISCONSIN**  
**GENERAL FUND**  
**SUMMARY OF BUDGET MODIFICATIONS**

Period Ended April 30, 2015

**BUDGET REVENUES RECONCILIATION**

2015 ADOPTED BUDGET	\$ 31,572,888
Budget modification for Police Department for sale of sniper rifle	<u>3,250</u>
2015 MODIFIED BUDGET	<u>\$ 31,576,138</u>

**BUDGET EXPENDITURES RECONCILIATION**

2015 ADOPTED BUDGET	\$ 31,572,888
Resolution 12-0313 Budget modification for settlement of tax claims by Sears Holdings Corporation	86,419
Budget modification for Police Department for use of sniper rifle proceeds for SWAT equipment	3,250
Resolution 15-0406 Budget modification for settlement of tax claim by Associated Bank	<u>16,773</u>
2015 MODIFIED BUDGET	<u>\$ 31,679,330</u>