

**CITY OF WAUSAU 2017 BUDGET**  
**GENERAL FUND STATEMENT OF REVENUES AND EXPENDITURES**  
**BUDGET AND ACTUAL**  
August 31, 2017  
**NARRATIVE**

**REVENUES**

Below is a description of notable items.

Licenses – License revenue compared to 2016 is up. \$10,000 of the increase is due to the sale of a reserve beer/liquor license. Reserve licenses require \$10,000 up front.

Permits – Building permits, plumbing permits, and electrical permits are showing a positive variance from 2016. The city is expecting to exceed budgeted revenues for 2017, as was done in 2016.

Public Charges Public Safety – Ambulance fees are the main factor in Public Safety revenues being up compared to 2016.

Public Charges Streets – 2017 revenues are up from 2016. Part of the overall increase is from a rise in charges for snow and ice removal from storefronts in the downtown area. Another part of the increase represents charges for damage to street lights and signals due to accidents so the expense to replace these assets will also increase.

Interest on General Investments – The 2017 and 2016 interest reflects timing of maturities and related interest accruals. No budget problems noted.

Miscellaneous Revenues – The \$30,000 donation from Greenheck for the victim response team reported in previous months' statements has been reclassified to the gift fund, and will be recognized as revenue in the general fund as expenses are incurred.

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

**EXPENSES**

Expenses to date appear in line with the budget with 62.7% of the budget spent and 66.7% of the year complete.

City Promotion – This line item contains about \$27,000 of expenses that relate to the recruiting efforts for an HR Director and City Assessor. There were no such charges at this point of the year in 2016.

Elections – Expenditures being 80% of the budget thus far is the result of school board elections earlier in the year. There are no other elections this year, and the department is not expecting significant costs for the remainder of 2017. Only \$20 has been spent since May 1<sup>st</sup> in the elections department.

Department of Public Works – 2017 winter expenses to date are \$300,000 higher than June 30, 2016. This should not result in department budget problems considering the department overall has spent 64.5% of their annual budget with 66.7% of the year complete.

**CITY OF WAUSAU, WISCONSIN**  
**GENERAL FUND**  
**SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES - BUDGET AND ACTUAL**  
Period Ended August 31, 2017

	Budgeted Amounts		Actual	Variance with	2016
	Original	Final		Final Budget	Actual
<b>TAXES</b>					
General property taxes	\$ 17,579,529	\$ 17,579,529	\$ 17,579,529	\$ -	\$ 16,749,259
Mobile home parking fees	26,000	26,000	20,571	(5,429)	19,463
Payments in lieu of taxes	108,000	108,000	21,500	(86,500)	1,600
Other taxes	<u>67,185</u>	<u>67,185</u>	<u>76,534</u>	<u>9,349</u>	<u>53,643</u>
Total Taxes	<u>17,780,714</u>	<u>17,780,714</u>	<u>17,698,134</u>	<u>(82,580)</u>	<u>16,823,965</u>
<b>INTERGOVERNMENTAL</b>					
State shared taxes	4,437,876	4,437,876	1,052,555	(3,385,321)	1,032,153
Expenditure restraint	817,119	817,119	817,119	-	734,231
Fire insurance tax	107,000	107,000	111,735	4,735	107,409
Municipal services	185,466	185,466	176,871	(8,595)	185,466
Transportation aids	2,448,749	2,448,749	1,829,555	(619,194)	1,833,916
Other grants	<u>5,700</u>	<u>5,700</u>	<u>16,428</u>	<u>10,728</u>	<u>341</u>
Total Intergovernmental	<u>8,001,910</u>	<u>8,001,910</u>	<u>4,004,263</u>	<u>(3,997,647)</u>	<u>3,893,516</u>
<b>LICENSES AND PERMITS</b>					
Licenses	178,055	178,055	181,121	3,066	168,675
Franchise fees	355,000	355,000	168,096	(186,904)	158,602
Permits	<u>243,767</u>	<u>243,767</u>	<u>237,616</u>	<u>(6,151)</u>	<u>213,476</u>
Total Licenses and Permits	<u>776,822</u>	<u>776,822</u>	<u>586,833</u>	<u>(189,989)</u>	<u>540,753</u>
<b>FINES, FORFEITURES AND PENALTIES</b>					
	<u>359,000</u>	<u>359,000</u>	<u>263,827</u>	<u>(95,173)</u>	<u>271,691</u>
<b>PUBLIC CHARGES FOR SERVICES</b>					
General government	76,050	76,050	65,602	(10,448)	72,217
Public safety	1,576,270	1,576,270	1,112,316	(463,954)	1,006,928
Streets and related facilities	126,250	126,250	156,562	30,312	110,576
Recreation	189,000	189,000	106,759	(82,241)	79,688
Public areas	<u>126,919</u>	<u>126,919</u>	<u>64,884</u>	<u>(62,035)</u>	<u>47,712</u>
Total Public Charges for Services	<u>2,094,489</u>	<u>2,094,489</u>	<u>1,506,123</u>	<u>(588,366)</u>	<u>1,317,121</u>
<b>INTERGOVERNMENTAL CHARGES FOR SERVICES</b>					
State and federal reimbursements	11,340	11,340	18,681	7,341	310
County and other municipalities	202,023	202,023	47,405	(154,618)	108,245
City departments	<u>603,970</u>	<u>603,970</u>	<u>365,286</u>	<u>(238,684)</u>	<u>361,462</u>
Total Intergovernmental Charges for Services	<u>817,333</u>	<u>817,333</u>	<u>431,372</u>	<u>(385,961)</u>	<u>470,017</u>

**CITY OF WAUSAU, WISCONSIN**  
**GENERAL FUND**  
**SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES - BUDGET AND ACTUAL (Continued)**  
Period Ended August 31, 2017

	Budgeted Amounts		Actual	Variance with	
	Original	Final		Final Budget	Actual
<b>COMMERCIAL</b>					
Interest on general investments	\$ 275,000	\$ 275,000	\$ 234,983	\$ (40,017)	\$ 291,573
Interest on special assessments	11,000	11,000	85	(10,915)	145
Other interest	<u>18,000</u>	<u>18,000</u>	<u>44,932</u>	<u>26,932</u>	<u>36,286</u>
Total Commercial	<u>304,000</u>	<u>304,000</u>	<u>280,000</u>	<u>(24,000)</u>	<u>328,004</u>
<b>MISCELLANEOUS REVENUES</b>					
Rent of land and buildings	135,600	135,600	157,251	21,651	231,954
Sale of City property/loss compensation	16,000	16,000	17,273	1,273	12,459
Other miscellaneous revenues	<u>10,720</u>	<u>10,720</u>	<u>24,390</u>	<u>13,670</u>	<u>9,445</u>
Total Miscellaneous Revenues	<u>162,320</u>	<u>162,320</u>	<u>198,914</u>	<u>36,594</u>	<u>253,858</u>
<b>OTHER FINANCING SOURCES</b>					
Transfers in	<u>1,897,400</u>	<u>1,897,400</u>	<u>1,096,666</u>	<u>(800,734)</u>	<u>1,094,242</u>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>					
	<u>\$ 32,193,988</u>	<u>\$ 32,193,988</u>	<u>\$ 26,066,132</u>	<u>\$ (6,127,856)</u>	<u>\$ 24,993,167</u>

**CITY OF WAUSAU, WISCONSIN**  
**GENERAL FUND**  
**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL**  
Period Ended August 31, 2017

	Budgeted Amounts		Actual	Variance with Final Budget	2016 Actual
	Original	Final			
<b>GENERAL GOVERNMENT</b>					
City Council	\$ 92,343	\$ 92,343	\$ 52,599	\$ 39,744	\$ 59,383
Mayor	200,677	200,677	132,641	68,036	129,570
City Promotion	125,000	125,000	100,539	24,461	80,490
Finance department	526,315	526,315	295,509	230,806	341,348
Data processing	704,953	704,953	491,807	213,146	490,687
City clerk/customer service	408,867	408,867	276,738	132,129	340,190
Elections	36,765	36,765	29,614	7,151	64,105
Assessor	594,849	594,849	237,281	357,568	381,244
City attorney	537,389	537,389	385,978	151,411	403,793
Municipal court	138,026	138,026	89,254	48,772	80,413
Human resources	385,836	385,836	159,048	226,788	205,383
City hall and other municipal buildings	282,407	282,407	170,975	111,432	182,702
Unclassified	208,259	646,859	21,294	625,565	70,109
Total General Government	<u>4,241,686</u>	<u>4,680,286</u>	<u>2,443,277</u>	<u>2,237,009</u>	<u>2,829,417</u>
<b>PUBLIC SAFETY</b>					
Police department	9,132,971	9,152,971	5,933,773	3,219,198	5,835,502
Fire department	3,619,193	3,625,693	2,443,043	1,182,650	2,430,409
Ambulance	3,088,730	3,088,730	2,064,938	1,023,792	1,875,376
Inspections and electrical systems	888,085	888,085	519,788	368,297	464,161
Total Public Safety	<u>16,728,979</u>	<u>16,755,479</u>	<u>10,961,542</u>	<u>5,793,937</u>	<u>10,605,448</u>
<b>TRANSPORTATION AND STREETS</b>					
Engineering	1,283,711	1,283,711	859,981	423,730	816,200
Department of public works	6,377,005	6,377,005	4,112,919	2,264,086	3,757,779
Total Transportation and Streets	<u>7,660,716</u>	<u>7,660,716</u>	<u>4,972,900</u>	<u>2,687,816</u>	<u>4,573,979</u>
<b>SANITATION, HEALTH AND WELFARE</b>					
Garbage and refuse collection	918,000	918,000	612,858	305,142	606,287
<b>NATURAL RESOURCES/RECREATION</b>					
Parks and recreation	2,644,607	2,644,607	1,473,989	1,170,618	1,471,596
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>					
	<u>\$ 32,193,988</u>	<u>\$ 32,659,088</u>	<u>\$ 20,464,566</u>	<u>\$ 12,194,522</u>	<u>\$ 20,086,727</u>

**CITY OF WAUSAU, WISCONSIN**  
**GENERAL FUND**  
**SUMMARY OF BUDGET MODIFICATIONS**  
Period Ended August 31, 2017

**BUDGET REVENUES RECONCILIATION**

2017 ADOPTED BUDGET	\$ <u>32,193,988</u>
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**BUDGET EXPENDITURES RECONCILIATION**

2017 ADOPTED BUDGET	\$ 32,193,988
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Resolution 16-1109: Carry forward of Fire Department funds	6,500
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Resolution 16-1109: Application of Undesignated Surplus Funds - Police	20,000
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Resolution 16-1109: Application of Undesignated Surplus Funds - Unclassified	<u>438,600</u>
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2016 MODIFIED BUDGET	\$ <u>32,659,088</u>
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