

**CITY OF WAUSAU 2017 BUDGET**  
**GENERAL FUND STATEMENT OF REVENUES AND EXPENDITURES**  
**BUDGET AND ACTUAL**  
February 28, 2017  
NARRATIVE

**REVENUES**

Below is a description of notable items.

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

Permits – Building permits continue to show a positive variance from 2016 and 2015. 2016 total permit revenue was well above budget at \$305,738.

Fines, Forfeitures and Penalties – This revenue is showing a positive variance from 2016 collections. 2016 total collections exceeded the budget by nearly \$23,000.

Public Charges Public Safety – Ambulance fees are the main factor in Public Safety revenues being up compared to 2016. This appears to be due in part to the timing of payments.

Public Charges Streets – 2017 revenues are up from 2016. The increase represents more damage of street lights and signals due to accidents so the expense to replace these assets will also increase.

Public Charges Recreation and Public Areas – The decrease represents a delay in the timing of the park department reporting of revenue and expenses for the first months of 2017. Total revenues for these categories in 2016 fell just short of their budgets.

Intergovernmental Charges for Services – No expected budget difficulties expected at this time. A timing difference of revenue recognition exists in the comparison of 2017 and 2016 due to the timing of billing for the township ambulance contracts and the recording of staffing cost allocations.

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

Miscellaneous Revenues – 2017 includes a \$30,000 donation from Greenheck toward the victim response team.

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 14.2% of the budget spent and 16.7% of the year complete.

City Promotion – This budget contains about \$8,000 of expenses that relate to the recruiting efforts for an HR Director and City Assessor.

Data Processing – The prior year actual contains January through April allocation to CCITC.

Unclassified – This expense category includes a \$60,097 payment for the Walgreens tax assessment settlement.

Department of Public Works – Mild February weather aided the department of public works in narrowing the gap of expenses noted in January's comparison of expenses in 2017 and 2016. 18.8% of the budget has been spent with 16.7% of the year complete.

**CITY OF WAUSAU, WISCONSIN**  
**GENERAL FUND**  
**SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES - BUDGET AND ACTUAL**  
Period Ended February 28, 2017

	Budgeted Amounts		Actual	Variance with Final Budget	2016 Actual
	Original	Final			
<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	3,409	(22,591)	3,368
Payments in lieu of taxes	108,000	108,000	400	(107,600)	2,200
Other taxes	67,185	67,185	4,251	(62,934)	5,201
Total Taxes	<u>17,780,714</u>	<u>17,780,714</u>	<u>17,587,589</u>	<u>(193,125)</u>	<u>16,760,028</u>
<b>INTERGOVERNMENTAL</b>					
State shared taxes	4,437,876	4,437,876	-	(4,437,876)	-
Expenditure restraint	817,119	817,119	-	(817,119)	-
Fire insurance tax	107,000	107,000	-	(107,000)	-
Municipal services	185,466	185,466	176,871	(8,595)	185,466
Transportation aids	2,448,749	2,448,749	609,852	(1,838,897)	611,305
Other grants	5,700	5,700	2,252	(3,448)	-
Total Intergovernmental	<u>8,001,910</u>	<u>8,001,910</u>	<u>788,975</u>	<u>(7,212,935)</u>	<u>796,771</u>
<b>LICENSES AND PERMITS</b>					
Licenses	178,055	178,055	16,816	(161,239)	5,869
Franchise fees	355,000	355,000	-	(355,000)	-
Permits	243,767	243,767	46,951	(196,816)	23,876
Total Licenses and Permits	<u>776,822</u>	<u>776,822</u>	<u>63,767</u>	<u>(713,055)</u>	<u>29,745</u>
<b>FINES, FORFEITURES AND PENALTIES</b>					
	<u>359,000</u>	<u>359,000</u>	<u>91,708</u>	<u>(267,292)</u>	<u>73,005</u>
<b>PUBLIC CHARGES FOR SERVICES</b>					
General government	76,050	76,050	12,037	(64,013)	11,762
Public safety	1,576,270	1,576,270	249,794	(1,326,476)	152,126
Streets and related facilities	126,250	126,250	36,526	(89,724)	14,998
Recreation	189,000	189,000	-	(189,000)	1,102
Public areas	126,919	126,919	-	(126,919)	7,134
Total Public Charges for Services	<u>2,094,489</u>	<u>2,094,489</u>	<u>298,357</u>	<u>(1,796,132)</u>	<u>187,122</u>
<b>INTERGOVERNMENTAL CHARGES FOR SERVICES</b>					
State and federal reimbursements	11,340	11,340	2,012	(9,328)	120
County and other municipalities	202,023	202,023	16,182	(185,841)	20,686
City departments	603,970	603,970	35,527	(568,443)	81,301
Total Intergovernmental Charges for Services	<u>817,333</u>	<u>817,333</u>	<u>53,721</u>	<u>(763,612)</u>	<u>102,107</u>

**CITY OF WAUSAU, WISCONSIN**  
**GENERAL FUND**  
**SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES - BUDGET AND ACTUAL (Continued)**  
Period Ended February 28, 2017

	Budgeted Amounts		Actual	Variance with Final Budget	2016 Actual
	Original	Final			
<b>COMMERCIAL</b>					
Interest on general investments	\$ 275,000	\$ 275,000	\$ 39,625	\$ (235,375)	\$ 131,002
Interest on special assessments	11,000	11,000	2	(10,998)	11
Other interest	<u>18,000</u>	<u>18,000</u>	<u>5,258</u>	<u>(12,742)</u>	<u>11,553</u>
Total Commercial	<u>304,000</u>	<u>304,000</u>	<u>44,885</u>	<u>(259,115)</u>	<u>142,566</u>
<b>MISCELLANEOUS REVENUES</b>					
Rent of land and buildings	135,600	135,600	36,115	(99,485)	52,433
Sale of City property/loss compensation	16,000	16,000	974	(15,026)	1,945
Other miscellaneous revenues	<u>10,720</u>	<u>10,720</u>	<u>42,169</u>	<u>31,449</u>	<u>618</u>
Total Miscellaneous Revenues	<u>162,320</u>	<u>162,320</u>	<u>79,258</u>	<u>(83,062)</u>	<u>54,996</u>
<b>OTHER FINANCING SOURCES</b>					
Transfers in	<u>1,897,400</u>	<u>1,897,400</u>	<u>282,466</u>	<u>(1,614,934)</u>	<u>263,144</u>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>					
	<u>\$ 32,193,988</u>	<u>\$ 32,193,988</u>	<u>\$ 19,290,726</u>	<u>\$ (12,903,262)</u>	<u>\$ 18,409,484</u>

**CITY OF WAUSAU, WISCONSIN**  
**GENERAL FUND**  
**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL**  
Period Ended February 28, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with	2016
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>	<u>Actual</u>
<b>GENERAL GOVERNMENT</b>					
City Council	\$ 92,343	\$ 92,343	\$ 11,905	\$ 80,438	\$ 12,841
Mayor	200,677	200,677	30,546	170,131	32,259
City Promotion	125,000	125,000	35,617	89,383	16,824
Finance department	526,315	526,315	79,882	446,433	75,847
Data processing	704,953	704,953	60,260	644,693	189,667
City clerk/customer service	408,867	408,867	65,919	342,948	97,521
Elections	36,765	36,765	10,767	25,998	18,721
Assessor	594,849	594,849	58,349	536,500	95,094
City attorney	537,389	537,389	81,956	455,433	71,267
Municipal court	138,026	138,026	18,598	119,428	18,051
Human resources	385,836	385,836	31,181	354,655	47,730
City hall and other municipal buildings	282,407	282,407	46,839	235,568	58,842
Unclassified	<u>208,259</u>	<u>208,259</u>	<u>72,484</u>	<u>135,775</u>	<u>1,709</u>
Total General Government	<u>4,241,686</u>	<u>4,241,686</u>	<u>604,303</u>	<u>3,637,383</u>	<u>736,373</u>
<b>PUBLIC SAFETY</b>					
Police department	9,132,971	9,132,971	1,360,745	7,772,226	1,461,651
Fire department	3,619,193	3,625,693	579,329	3,046,364	615,993
Ambulance	3,088,730	3,088,730	518,111	2,570,619	472,561
Inspections and electrical systems	<u>888,085</u>	<u>888,085</u>	<u>97,234</u>	<u>790,851</u>	<u>109,114</u>
Total Public Safety	<u>16,728,979</u>	<u>16,735,479</u>	<u>2,555,419</u>	<u>14,180,060</u>	<u>2,659,319</u>
<b>TRANSPORTATION AND STREETS</b>					
Engineering	1,283,711	1,283,711	194,109	1,089,602	185,121
Department of public works	<u>6,377,005</u>	<u>6,377,005</u>	<u>1,198,063</u>	<u>5,178,942</u>	<u>1,055,348</u>
Total Transportation and Streets	<u>7,660,716</u>	<u>7,660,716</u>	<u>1,392,172</u>	<u>6,268,544</u>	<u>1,240,469</u>
<b>SANITATION, HEALTH AND WELFARE</b>					
Garbage and refuse collection	<u>918,000</u>	<u>918,000</u>	<u>5,776</u>	<u>912,224</u>	<u>145,491</u>
<b>NATURAL RESOURCES/RECREATION</b>					
Parks and recreation	<u>2,644,607</u>	<u>2,644,607</u>	<u>-</u>	<u>2,644,607</u>	<u>382</u>
<b>TOTAL EXPENDITURES AND OTHER</b>					
<b>FINANCING USES</b>	<u>\$ 32,193,988</u>	<u>\$ 32,200,488</u>	<u>\$ 4,557,670</u>	<u>\$ 27,642,818</u>	<u>\$ 4,782,034</u>

**CITY OF WAUSAU, WISCONSIN**  
**GENERAL FUND**  
**SUMMARY OF BUDGET MODIFICATIONS**  
Period Ended February 28, 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	<u>6,500</u>
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2016 MODIFIED BUDGET	<u>\$ 32,200,488</u>
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