

**CITY OF WAUSAU 2018 BUDGET**  
GENERAL FUND STATEMENT OF REVENUES AND EXPENDITURES  
BUDGET AND ACTUAL  
January 31, 2018  
NARRATIVE

**REVENUES**

When comparing current year to prior year some revenue timing differences are apparent, yet not indicative of problems.

Interest on General Investments – The 2018 and 2017 interest reflects timing of maturities and related interest accruals. No budget problems noted.

**EXPENSES**

The budget to date appears in line with the budget with 7.6% of the budget spent and 8.3% of the year complete. This is almost identical to last January when, again, only 7.6% of the budget was spent.

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

	Budgeted Amounts		Actual	Variance with	2017
	Original	Final		Final Budget	Actual
<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	-	(27,000)	1,729
Payments in lieu of taxes	100,000	100,000	100	(99,900)	200
Other taxes	69,184	69,184	490	(68,694)	184
Total Taxes	<u>18,059,391</u>	<u>18,059,391</u>	<u>17,863,797</u>	<u>(195,594)</u>	<u>17,581,642</u>
<b>INTERGOVERNMENTAL</b>					
State shared taxes	4,471,924	4,471,924	-	(4,471,924)	-
Expenditure restraint	871,259	871,259	-	(871,259)	-
Fire insurance tax	113,000	113,000	-	(113,000)	-
Municipal services	150,000	150,000	-	(150,000)	-
Transportation aids	2,686,312	2,686,312	671,093	(2,015,219)	609,852
Other grants	30,000	30,000	(3,226)	(33,226)	2,252
Total Intergovernmental	<u>8,322,495</u>	<u>8,322,495</u>	<u>667,867</u>	<u>(7,654,628)</u>	<u>612,104</u>
<b>LICENSES AND PERMITS</b>					
Licenses	185,590	185,590	6,198	(179,392)	15,153
Franchise fees	355,000	355,000	-	(355,000)	-
Permits	253,844	253,844	42,621	(211,223)	19,654
Total Licenses and Permits	<u>794,434</u>	<u>794,434</u>	<u>48,819</u>	<u>(745,615)</u>	<u>34,807</u>
<b>FINES, FORFEITURES AND PENALTIES</b>					
	<u>359,000</u>	<u>359,000</u>	<u>36,923</u>	<u>(322,077)</u>	<u>30,960</u>
<b>PUBLIC CHARGES FOR SERVICES</b>					
General government	81,250	81,250	5,774	(75,476)	4,730
Public safety	1,563,170	1,563,170	135,310	(1,427,860)	2,206
Streets and related facilities	125,000	125,000	6,447	(118,553)	20,924
Recreation	182,800	182,800	-	(182,800)	-
Public areas	123,570	123,570	192	(123,378)	-
Total Public Charges for Services	<u>2,075,790</u>	<u>2,075,790</u>	<u>147,723</u>	<u>(1,928,067)</u>	<u>27,860</u>
<b>INTERGOVERNMENTAL CHARGES FOR SERVICES</b>					
State and federal reimbursements	11,340	11,340	-	(11,340)	30
County and other municipalities	308,823	308,823	57,868	(250,955)	16,182
City departments	740,200	740,200	37,826	(702,374)	8,937
Total Intergovernmental Charges for Services	<u>1,060,363</u>	<u>1,060,363</u>	<u>95,694</u>	<u>(964,669)</u>	<u>25,149</u>

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

	Budgeted Amounts		Actual	Variance with Final Budget	2016 Actual
	Original	Final			
<b>COMMERCIAL</b>					
Interest on general investments	\$ 275,000	\$ 275,000	\$ (44,879)	\$ (319,879)	\$ 39,449
Interest on special assessments	11,000	11,000	-	(11,000)	-
Other interest	18,000	18,000	(1,298)	(19,298)	-
Total Commercial	<u>304,000</u>	<u>304,000</u>	<u>(46,177)</u>	<u>(350,177)</u>	<u>39,449</u>
<b>MISCELLANEOUS REVENUES</b>					
Rent of land and buildings	188,032	188,032	17,567	(170,465)	18,391
Sale of City property/loss compensation	12,200	12,200	665	(11,535)	84
Other miscellaneous revenues	23,320	23,320	72	(23,248)	40,185
Total Miscellaneous Revenues	<u>223,552</u>	<u>223,552</u>	<u>18,304</u>	<u>(205,248)</u>	<u>58,660</u>
<b>OTHER FINANCING SOURCES</b>					
Transfers in	<u>1,862,273</u>	<u>1,862,273</u>	<u>137,084</u>	<u>(1,725,189)</u>	<u>143,317</u>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>					
	<u>\$ 33,061,298</u>	<u>\$ 33,061,298</u>	<u>\$ 18,970,034</u>	<u>\$ (14,091,264)</u>	<u>\$ 18,553,948</u>

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

	Budgeted Amounts		Actual	Variance with Final Budget	2016 Actual
	Original	Final			
<b>GENERAL GOVERNMENT</b>					
City Council	\$ 93,245	\$ 93,245	\$ 5,640	\$ 87,605	\$ 5,628
Mayor	213,431	213,431	16,897	196,534	15,426
City Promotion	125,000	125,000	14,905	110,095	18,388
Finance department	508,155	508,155	33,506	474,649	52,271
Data processing	713,978	713,978	56,000	657,978	56,000
City clerk/customer service	414,964	414,964	40,319	374,645	29,001
Elections	73,378	73,378	1,193	72,185	822
Assessor	526,896	526,896	35,584	491,312	33,786
City attorney	556,092	556,092	40,865	515,227	48,985
Municipal court	151,849	151,849	9,792	142,057	10,434
Human resources	377,958	377,958	24,146	353,812	17,139
City hall and other municipal buildings	283,602	283,602	28,585	255,017	28,709
Unclassified	85,259	85,259	1,281	83,978	447
Total General Government	<u>4,123,807</u>	<u>4,123,807</u>	<u>308,713</u>	<u>3,815,094</u>	<u>317,036</u>
<b>PUBLIC SAFETY</b>					
Police department	9,352,991	9,352,991	756,862	8,596,129	696,523
Fire department	3,792,551	3,792,551	336,285	3,456,266	280,324
Ambulance	3,394,208	3,394,208	253,620	3,140,588	264,763
Inspections	850,480	850,480	71,627	778,853	44,550
Total Public Safety	<u>17,390,230</u>	<u>17,390,230</u>	<u>1,418,394</u>	<u>15,971,836</u>	<u>1,286,160</u>
<b>TRANSPORTATION AND STREETS</b>					
Engineering	1,319,017	1,319,017	106,479	1,212,538	92,662
Department of public works	6,596,944	6,596,944	604,045	5,992,899	704,968
Total Transportation and Streets	<u>7,915,961</u>	<u>7,915,961</u>	<u>710,524</u>	<u>7,205,437</u>	<u>797,630</u>
<b>SANITATION, HEALTH AND WELFARE</b>					
Garbage and refuse collection	927,000	927,000	73,528	853,472	-
<b>NATURAL RESOURCES/RECREATION</b>					
Parks and recreation	2,704,300	2,704,300	-	2,704,300	-
<b>TOTAL EXPENDITURES AND OTHER</b>					
<b>FINANCING USES</b>	<u>\$ 33,061,298</u>	<u>\$ 33,061,298</u>	<u>\$ 2,511,159</u>	<u>\$ 30,550,139</u>	<u>\$ 2,400,826</u>

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

**BUDGET REVENUES RECONCILIATION**

2018 ADOPTED BUDGET	\$ <u>33,061,298</u>
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**BUDGET EXPENDITURES RECONCILIATION**

2018 ADOPTED BUDGET	\$ 33,061,298
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<i>No 2018 budget modifications in the general fund as of 1/31/2018</i>	<u>-</u>
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2016 MODIFIED BUDGET	\$ <u>33,061,298</u>
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