

**CITY OF WAUSAU 2020 BUDGET**  
**GENERAL FUND STATEMENT OF REVENUES AND EXPENDITURES**  
**BUDGET AND ACTUAL**  
**JULY 31, 2020**  
**NARRATIVE**

**REVENUES**

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

Licenses – In June, the finance committee approved a resolution to provide a 50% fee reduction on Class B and Class C liquor licenses due to the significant financial impacts of COVID-19 on local restaurants and bars in the City. Also, the City is down about 38% in bartender/operator licensing revenues. We believe that many of the bars and restaurants that are now open and following CDC and WEDC reopening guidelines are running with limited staffing. Due to these reasons, and considering COVID-19 continues to spread, we expect actual revenues to fall short of budget for the year.

Permits – Permit revenue, for the fourth year in a row, is on the incline. Revenues through July 2020 are up 19% from July 2019. Please note, permit revenues can significantly vary from one month to the next depending on what individual large projects/developments are going on at the time. Early in 2020 a majority of these revenues stemmed from the Mountain Lanes Apartments project. In the summer of 2020, larger permits were taken out for work done on the Library, new water and wastewater treatment plants, and new 97,329 square foot 4 story skilled nursing facility.

Fines, Forfeitures, and Penalties – This line item continues to be problematic. In 2019 we discussed how this line item fell short of expectations due to the Police Department issuing significantly fewer traffic citations than they had in 2018. In early 2020, the safer-at-home order issued by Gov. Evers had many people avoiding leaving their residences, and therefore there has been fewer traffic violators on the roads. We expect to fall short of budget for the year in this area.

Interest on General Investments – 2020 was off to a great start regarding interest earned on investments. The vast majority of the City's investments are in federal agency bonds, CD's and other municipal bonds, which are adjusted to market value on a monthly basis. Those investments netted the City total realized and unrealized gains of over \$500,000 through July. The City's cash deposits with the LGIP have realized about \$100,000 in interest through July, although current interest rates are very low compared to those realized in January and February.

**EXPENSES**

Elections – There are 5 elections planned for 2020, with the local spring primary, Mayoral and City Council, and a special election in May already complete. Two more elections will take place this fall, including the Presidential election. We project this line item to be overspent by the end of the year.

Emergency Government (COVID-19) – The City is tracking the expenditures it incurred as a direct result of the COVID-19 pandemic in this line item. The City was approved for up to \$635,507 of reimbursement aid through the State's "Roads to Recovery" grant program, which will cover these costs.

Overall, the expenses to date appear in good shape with 55.2% of the budget spent and 58.3% of the year complete. Last year 56.3% of the budget was spent through July.

**CITY OF WAUSAU, WISCONSIN**  
**GENERAL FUND**  
**SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES - BUDGET AND ACTUAL**  
Period Ended July 31, 2020

	Budgeted Amounts		Actual	Variance with	2019
	Original	Final		Final Budget	Actual
<b>TAXES</b>					
General property taxes	\$ 18,863,394	\$ 18,863,394	\$ 18,863,394	\$ -	\$ 18,232,895
Mobile home parking fees	27,900	27,900	21,038	(6,862)	19,419
Payments in lieu of taxes	113,000	113,000	1,400	(111,600)	36,326
Other taxes	67,684	67,684	78,195	10,511	80,335
Total Taxes	19,071,978	19,071,978	18,964,027	(107,951)	18,368,975
<b>INTERGOVERNMENTAL</b>					
State shared taxes	4,599,391	4,599,391	1,183,368	(3,416,023)	1,324,385
Expenditure restraint	854,574	854,574	874,574	20,000	853,021
Fire insurance tax	130,000	130,000	128,264	(1,736)	124,674
Municipal services	161,711	161,711	161,404	(307)	148,232
Transportation aids	2,984,793	2,984,793	2,235,808	(748,985)	2,044,002
Other grants	184,000	184,000	72,173	(111,827)	83,208
Total Intergovernmental	8,914,469	8,914,469	4,655,591	(4,258,878)	4,577,522
<b>LICENSES AND PERMITS</b>					
Licenses	193,420	193,420	134,841	(58,579)	186,380
Franchise fees	337,402	337,402	112,717	(224,685)	84,303
Permits	275,235	275,235	339,553	64,318	286,486
Total Licenses and Permits	806,057	806,057	587,111	(218,946)	557,169
<b>FINES, FORFEITURES, AND PENALTIES</b>					
	380,030	380,030	162,356	(217,674)	210,046
<b>PUBLIC CHARGES FOR SERVICES</b>					
General government	91,830	91,830	65,153	(26,677)	64,209
Public safety	1,744,170	1,744,170	895,659	(848,511)	916,036
Streets and related facilities	139,950	139,950	102,205	(37,745)	146,055
Recreation	179,800	179,800	77,400	(102,400)	86,164
Public areas	140,010	140,010	43,441	(96,569)	38,513
Total Public Charges for Services	2,295,760	2,295,760	1,183,858	(1,111,902)	1,250,977
<b>INTERGOVERNMENTAL CHARGES FOR SERVICES</b>					
State and federal reimbursements	11,350	11,350	-	(11,350)	4,253
County and other municipalities	240,373	240,373	77,079	(163,294)	73,726
City departments	780,825	780,825	164,097	(616,728)	287,078
Total Intergovernmental Charges for Services	1,032,548	1,032,548	241,176	(791,372)	365,057

**CITY OF WAUSAU, WISCONSIN**  
**GENERAL FUND**  
**SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES - BUDGET AND ACTUAL (Continued)**  
Period Ended July 31, 2020

	Budgeted Amounts		Actual	Variance with	2019
	Original	Final		Final Budget	Actual
<b>COMMERCIAL</b>					
Interest on general investments	\$ 500,000	\$ 500,000	\$ 660,343	\$ 160,343	\$ 952,307
Interest on special assessments	7,000	7,000	85	(6,915)	236
Other interest	<u>18,000</u>	<u>18,000</u>	<u>59,048</u>	<u>41,048</u>	<u>108,364</u>
Total Commercial	<u>525,000</u>	<u>525,000</u>	<u>719,476</u>	<u>194,476</u>	<u>1,060,907</u>
<b>MISCELLANEOUS REVENUES</b>					
Rent of land and buildings	127,333	127,333	114,433	(12,900)	128,867
Sale of City property/loss compensation	20,600	20,600	9,815	(10,785)	7,716
Other miscellaneous revenues	<u>30,605</u>	<u>30,605</u>	<u>29,918</u>	<u>(687)</u>	<u>15,842</u>
Total Miscellaneous Revenues	<u>178,538</u>	<u>178,538</u>	<u>154,166</u>	<u>(24,372)</u>	<u>152,425</u>
<b>OTHER FINANCING SOURCES</b>					
Transfers in	<u>1,876,355</u>	<u>1,876,355</u>	<u>999,552</u>	<u>(876,803)</u>	<u>1,024,135</u>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>					
	<u>\$ 35,080,735</u>	<u>\$ 35,080,735</u>	<u>\$ 27,667,313</u>	<u>\$ (7,413,422)</u>	<u>\$ 27,567,213</u>

**CITY OF WAUSAU, WISCONSIN**  
**GENERAL FUND**  
**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL**  
Period Ended July 31, 2020

	Budgeted Amounts		Actual	Variance with Final Budget	2019 Actual
	Original	Final			
<b>GENERAL GOVERNMENT</b>					
City Council	\$ 93,336	\$ 93,336	\$ 43,710	\$ 49,626	\$ 45,842
Mayor	198,304	198,304	104,252	94,052	111,839
City Promotion	105,000	105,000	68,510	36,490	88,942
Finance department	553,436	553,436	315,282	238,154	292,955
Data processing	800,586	800,586	431,806	368,780	388,200
City clerk/customer service	427,600	427,600	241,406	186,194	233,127
Elections	70,543	144,716	132,381	12,335	16,706
Assessor	513,902	513,902	281,418	232,484	258,933
City attorney	620,171	620,171	371,728	248,443	294,651
Municipal court	151,106	151,106	65,086	86,020	68,013
Human resources	386,975	386,975	201,919	185,056	189,333
City hall and other municipal buildings	301,014	301,014	172,549	128,465	162,775
Unclassified	76,000	90,353	83,975	6,378	11,288
Total General Government	<u>4,297,973</u>	<u>4,386,499</u>	<u>2,514,022</u>	<u>1,872,477</u>	<u>2,162,604</u>
<b>PUBLIC SAFETY</b>					
Police department	10,050,381	10,205,381	5,572,987	4,632,394	5,521,615
Fire department	4,314,282	4,319,282	2,621,976	1,697,306	2,343,892
Ambulance	3,268,675	3,268,675	1,861,024	1,407,651	1,825,478
Emergency government (COVID-19)	-	-	115,371	(115,371)	-
Inspections	883,600	883,600	515,366	368,234	518,385
Total Public Safety	<u>18,516,938</u>	<u>18,676,938</u>	<u>10,686,724</u>	<u>7,990,214</u>	<u>10,209,370</u>
<b>TRANSPORTATION AND STREETS</b>					
Engineering	1,364,111	1,364,111	778,563	585,548	775,080
Department of public works	6,963,084	6,963,084	3,895,478	3,067,606	4,412,971
Total Transportation and Streets	<u>8,327,195</u>	<u>8,327,195</u>	<u>4,674,041</u>	<u>3,653,154</u>	<u>5,188,051</u>
<b>SANITATION, HEALTH AND WELFARE</b>					
Garbage and refuse collection	929,000	929,000	539,198	389,802	527,163
<b>NATURAL RESOURCES/RECREATION</b>					
Parks and recreation	3,074,171	3,074,171	1,128,512	1,945,659	1,246,185
<b>OTHER FINANCING USES</b>					
Transfers out	-	-	-	-	310,000
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>					
	<u>\$ 35,145,277</u>	<u>\$ 35,393,803</u>	<u>\$ 19,542,497</u>	<u>\$ 15,851,306</u>	<u>\$ 19,643,373</u>

**CITY OF WAUSAU, WISCONSIN**  
**GENERAL FUND**  
**SUMMARY OF BUDGET MODIFICATIONS**  
Period Ended July 31, 2020

**BUDGET REVENUES RECONCILIATION**

2020 ADOPTED BUDGET	\$ <u>35,080,735</u>
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**BUDGET EXPENDITURES RECONCILIATION**

2020 ADOPTED BUDGET	\$ 35,145,277
Elections - Budget carryover from 2019	74,173
Fire department - Budget carryover from 2019	5,000
Police department - Special events staffing	135,000
Police department - Physical therapy services for police department	20,000
Unclassified - Net settlement of property tax challenges by US Bank N.A.	<u>14,353</u>

2020 MODIFIED BUDGET	\$ <u>35,393,803</u>
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