

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

**REVENUES**

Below is a description of notable items.

Other Taxes – In 2014 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 \$10,000.

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 \$5,000 from the collections of June 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 \$40,000.

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 and represents a sidewalk shoveling charged to downtown property owners. The amount billed is down due to lack of snow.

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 an increased budget. The unanticipated closing of Memorial Pool will also decrease revenues but expenses should also decrease mitigating the financial impact to the city. In addition, while the County has not turned over revenues yet it appears that concessions and attendance at Kaiser is exceeding all expectations. The 2015 revenues are also exceeding 2014 due to timing of revenue payment from the County.

Public Charges Public Areas –This area contains a budget of \$60,000 for sponsorship revenue. No revenues have been realized to date. The timing of 2015 payments from the county is ahead of 2014.

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. This income could produce a budget shortfall.

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 51% of the budget spent and 58% of the year complete. In addition the expenses to date of \$16,452,784 are \$934,158 less than July of 2014. One cause for this positive variance is the delay in park reimbursements of \$261,369 which would shrink the prior to current year variance.

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 in excess of \$700,000 less than 2014.

### **BUDGET RISKS - \$257,409**

- Sponsorship Revenues \$60,000
- Municipal Service Revenues \$10,990
- Building Permit Revenue \$Unknown
- Fines and Forfeitures \$40,000
- Park Revenue \$15,000
- Tax Payments \$86,419
- EMS Lab Supplies \$25,000
- Ambulance Billing Costs will depend upon continued high collections
- Interest Income \$20,000

**CITY OF WAUSAU, WISCONSIN**  
**GENERAL FUND**  
**SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES - BUDGET AND ACTUAL**  
Period Ended July 31, 2015

	Budgeted Amounts		Actual	Variance with	2014
	Original	Final		Final Budget	Actual
<b>TAXES</b>					
General property taxes	\$ 16,200,627	\$ 16,200,627	\$ 16,200,627	\$ -	\$ 15,843,883
Mobile home parking fees	28,000	28,000	17,848	(10,152)	18,990
Payments in lieu of taxes	115,000	115,000	2,900	(112,100)	2,024
Other taxes	<u>67,709</u>	<u>67,709</u>	<u>63,100</u>	<u>(4,609)</u>	<u>101,421</u>
Total Taxes	<u>16,411,336</u>	<u>16,411,336</u>	<u>16,284,475</u>	<u>(126,861)</u>	<u>15,966,318</u>
<b>INTERGOVERNMENTAL</b>					
State shared taxes	4,434,045	4,434,045	986,256	(3,447,789)	1,059,633
Expenditure restraint	771,566	771,566	771,566	-	755,879
Fire insurance tax	105,000	105,000	102,678	(2,322)	104,834
Municipal services	195,000	195,000	184,010	(10,990)	195,507
Transportation aids	2,541,749	2,541,749	1,902,988	(638,761)	1,781,293
Other grants	<u>123,834</u>	<u>123,834</u>	<u>121,440</u>	<u>(2,394)</u>	<u>160,753</u>
Total Intergovernmental	<u>8,171,194</u>	<u>8,171,194</u>	<u>4,068,938</u>	<u>(4,102,256)</u>	<u>4,057,899</u>
<b>LICENSES AND PERMITS</b>					
Licenses	175,531	175,531	161,904	(13,627)	166,545
Franchise fees	340,000	340,000	60,360	(279,640)	95,694
Permits	<u>227,519</u>	<u>227,519</u>	<u>118,641</u>	<u>(108,878)</u>	<u>98,067</u>
Total Licenses and Permits	<u>743,050</u>	<u>743,050</u>	<u>340,905</u>	<u>(402,145)</u>	<u>360,306</u>
<b>FINES, FORFEITURES AND PENALTIES</b>					
	<u>398,000</u>	<u>398,000</u>	<u>212,966</u>	<u>(185,034)</u>	<u>242,422</u>
<b>PUBLIC CHARGES FOR SERVICES</b>					
General government	67,300	67,300	47,116	(20,184)	42,993
Public safety	1,377,200	1,377,200	883,725	(493,475)	745,959
Streets and related facilities	79,971	79,971	99,886	19,915	106,883
Recreation	144,700	144,700	83,178	(61,522)	63,834
Public areas	<u>159,479</u>	<u>159,479</u>	<u>50,070</u>	<u>(109,409)</u>	<u>33,075</u>
Total Public Charges for Services	<u>1,828,650</u>	<u>1,828,650</u>	<u>1,163,975</u>	<u>(664,675)</u>	<u>992,744</u>
<b>INTERGOVERNMENTAL CHARGES FOR SERVICES</b>					
State and federal reimbursements	11,340	11,340	180	(11,160)	160
County and other municipalities	236,264	239,514	67,109	(172,405)	62,773
City departments	<u>1,249,432</u>	<u>1,249,432</u>	<u>11,374</u>	<u>(1,238,058)</u>	<u>18,956</u>
Total Intergovernmental Charges for Services	<u>1,497,036</u>	<u>1,500,286</u>	<u>78,663</u>	<u>(1,421,623)</u>	<u>81,889</u>

**CITY OF WAUSAU, WISCONSIN**  
**GENERAL FUND**  
**SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES - BUDGET AND ACTUAL (Continued)**  
Period Ended July 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget	2014 Actual
	Original	Final			
<b>COMMERCIAL</b>					
Interest on general investments	\$ 260,000	\$ 260,000	\$ 121,499	\$ (138,501)	\$ 172,699
Interest on special assessments	15,000	15,000	599	(14,401)	91
Other interest	<u>19,000</u>	<u>19,000</u>	<u>25,103</u>	<u>6,103</u>	<u>7,482</u>
Total Commercial	<u>294,000</u>	<u>294,000</u>	<u>147,201</u>	<u>(146,799)</u>	<u>180,272</u>
<b>MISCELLANEOUS REVENUES</b>					
Rent of land and buildings	210,100	210,100	144,346	(65,754)	116,583
Sale of City property/loss compensation	12,500	12,500	17,859	5,359	9,563
Other miscellaneous revenues	<u>110,022</u>	<u>110,022</u>	<u>23,620</u>	<u>(86,402)</u>	<u>15,480</u>
Total Miscellaneous Revenues	<u>332,622</u>	<u>332,622</u>	<u>185,825</u>	<u>(146,797)</u>	<u>141,626</u>
<b>OTHER FINANCING SOURCES</b>					
Transfers in	<u>1,897,000</u>	<u>1,897,000</u>	<u>869,962</u>	<u>(1,027,038)</u>	<u>-</u>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>					
	<u>\$ 31,572,888</u>	<u>\$ 31,576,138</u>	<u>\$ 23,352,910</u>	<u>\$ (8,223,228)</u>	<u>\$ 22,023,476</u>

**CITY OF WAUSAU, WISCONSIN**  
**GENERAL FUND**  
**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL**  
Period Ended July 31, 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	\$ 102,122	\$ 45,034	\$ 57,088	\$ 47,164
Mayor	203,263	203,263	110,249	93,014	128,003
City Promotion	124,600	124,600	57,801	66,799	86,992
Finance department	471,638	471,638	290,751	180,887	270,401
Data processing	696,369	696,369	412,610	283,759	430,322
City clerk/customer service	492,398	492,398	272,162	220,236	272,867
Elections	34,950	34,950	17,802	17,148	22,457
Assessor	595,907	595,907	302,151	293,756	344,622
City attorney	490,025	490,025	237,976	252,049	254,499
Municipal court	128,529	128,529	64,364	64,165	74,878
Human resources	293,937	293,937	181,114	112,823	196,487
City hall and other municipal buildings	321,523	321,523	163,996	157,527	170,094
Unclassified	32,000	135,192	112,216	22,976	13,006
Total General Government	<u>3,997,261</u>	<u>4,090,453</u>	<u>2,268,226</u>	<u>1,822,227</u>	<u>2,311,792</u>
<b>PUBLIC SAFETY</b>					
Police department	8,973,536	8,968,536	4,843,570	4,124,966	4,674,881
Fire department	3,431,816	3,431,816	1,999,378	1,432,438	1,859,001
Ambulance	2,991,652	2,999,902	1,533,079	1,466,823	1,620,502
Inspections and electrical systems	705,394	705,394	371,261	334,133	360,551
Total Public Safety	<u>16,102,398</u>	<u>16,105,648</u>	<u>8,747,288</u>	<u>7,358,360</u>	<u>8,514,935</u>
<b>TRANSPORTATION AND STREETS</b>					
Engineering	1,401,003	1,401,003	745,992	655,011	793,597
Department of public works	6,082,730	6,084,430	3,176,358	2,908,072	3,956,135
Total Transportation and Streets	<u>7,483,733</u>	<u>7,485,433</u>	<u>3,922,350</u>	<u>3,563,083</u>	<u>4,749,732</u>
<b>SANITATION, HEALTH AND WELFARE</b>					
Garbage and refuse collection	1,537,400	1,537,400	761,071	776,329	741,138
<b>NATURAL RESOURCES/RECREATION</b>					
Parks and recreation	2,452,096	2,460,396	753,849	1,706,547	1,069,345
<b>TOTAL EXPENDITURES</b>	<u>\$ 31,572,888</u>	<u>\$ 31,679,330</u>	<u>\$ 16,452,784</u>	<u>\$ 15,226,546</u>	<u>\$ 17,386,942</u>

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