

CITY OF WAUSAU 2017 BUDGET
GENERAL FUND STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL
May 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 continue to show a positive variance from 2016, while plumbing permits and electrical permits are maintaining similar revenues to last year. 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. 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 2017. Total revenues for these categories in 2016 fell just short of their budgets.

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

Expenses to date appear in line with the budget with 36.3% of the budget spent and 41.7% 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.

Department of Public Works – 2017 winter expenses to date are \$200,000 higher than May 31, 2016. This should not result in department budget problems.

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

	Budgeted Amounts		Actual	Variance with Final Budget	2016 Actual
	Original	Final			
TAXES					
General property taxes	\$ 17,579,529	\$ 17,579,529	\$ 17,579,529	\$ -	\$ 16,749,259
Mobile home parking fees	26,000	26,000	15,235	(10,765)	14,251
Payments in lieu of taxes	108,000	108,000	27,952	(80,048)	1,000
Other taxes	<u>67,185</u>	<u>67,185</u>	<u>47,211</u>	<u>(19,974)</u>	<u>31,805</u>
Total Taxes	<u>17,780,714</u>	<u>17,780,714</u>	<u>17,669,927</u>	<u>(110,787)</u>	<u>16,796,315</u>
INTERGOVERNMENTAL					
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	1,219,703	(1,229,046)	1,222,611
Other grants	<u>5,700</u>	<u>5,700</u>	<u>7,204</u>	<u>1,504</u>	<u>341</u>
Total Intergovernmental	<u>8,001,910</u>	<u>8,001,910</u>	<u>1,403,778</u>	<u>(6,598,132)</u>	<u>1,408,418</u>
LICENSES AND PERMITS					
Licenses	178,055	178,055	127,889	(50,166)	117,458
Franchise fees	355,000	355,000	83,433	(271,567)	99,004
Permits	<u>243,767</u>	<u>243,767</u>	<u>134,287</u>	<u>(109,480)</u>	<u>132,618</u>
Total Licenses and Permits	<u>776,822</u>	<u>776,822</u>	<u>345,609</u>	<u>(431,213)</u>	<u>349,080</u>
FINES, FORFEITURES AND PENALTIES					
	<u>359,000</u>	<u>359,000</u>	<u>171,843</u>	<u>(187,157)</u>	<u>170,792</u>
PUBLIC CHARGES FOR SERVICES					
General government	76,050	76,050	35,804	(40,246)	46,780
Public safety	1,576,270	1,576,270	705,887	(870,383)	597,138
Streets and related facilities	126,250	126,250	72,465	(53,785)	56,720
Recreation	189,000	189,000	32,220	(156,780)	59,639
Public areas	<u>126,919</u>	<u>126,919</u>	<u>13,477</u>	<u>(113,442)</u>	<u>26,644</u>
Total Public Charges for Services	<u>2,094,489</u>	<u>2,094,489</u>	<u>859,853</u>	<u>(1,234,636)</u>	<u>786,921</u>
INTERGOVERNMENTAL CHARGES FOR SERVICES					
State and federal reimbursements	11,340	11,340	11,809	469	200
County and other municipalities	202,023	202,023	45,978	(156,045)	47,559
City departments	<u>603,970</u>	<u>603,970</u>	<u>154,380</u>	<u>(449,590)</u>	<u>163,679</u>
Total Intergovernmental Charges for Services	<u>817,333</u>	<u>817,333</u>	<u>212,167</u>	<u>(605,166)</u>	<u>211,438</u>

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

	Budgeted Amounts		Actual	Variance with Final Budget	2016 Actual
	Original	Final			
COMMERCIAL					
Interest on general investments	\$ 275,000	\$ 275,000	\$ 124,776	\$ (150,224)	\$ 189,804
Interest on special assessments	11,000	11,000	34	(10,966)	32
Other interest	<u>18,000</u>	<u>18,000</u>	<u>23,786</u>	<u>5,786</u>	<u>10,670</u>
Total Commercial	<u>304,000</u>	<u>304,000</u>	<u>148,596</u>	<u>(155,404)</u>	<u>200,506</u>
MISCELLANEOUS REVENUES					
Rent of land and buildings	135,600	135,600	105,702	(29,898)	106,200
Sale of City property/loss compensation	16,000	16,000	5,763	(10,237)	2,338
Other miscellaneous revenues	<u>10,720</u>	<u>10,720</u>	<u>44,322</u>	<u>33,602</u>	<u>3,702</u>
Total Miscellaneous Revenues	<u>162,320</u>	<u>162,320</u>	<u>155,787</u>	<u>(6,533)</u>	<u>112,240</u>
OTHER FINANCING SOURCES					
Transfers in	<u>1,897,400</u>	<u>1,897,400</u>	<u>548,334</u>	<u>(1,349,066)</u>	<u>635,984</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES					
	<u>\$ 32,193,988</u>	<u>\$ 32,193,988</u>	<u>\$ 21,515,894</u>	<u>\$ (10,678,094)</u>	<u>\$ 20,671,694</u>

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

	Budgeted Amounts		Actual	Variance with	2016
	Original	Final		Final Budget	Actual
GENERAL GOVERNMENT					
City Council	\$ 92,343	\$ 92,343	\$ 31,681	\$ 60,662	\$ 36,908
Mayor	200,677	200,677	79,566	121,111	80,044
City Promotion	125,000	125,000	76,587	48,413	52,704
Finance department	526,315	526,315	172,593	353,722	193,956
Data processing	704,953	704,953	254,706	450,247	301,671
City clerk/customer service	408,867	408,867	162,272	246,595	213,933
Elections	36,765	36,765	29,592	7,173	41,315
Assessor	594,849	594,849	145,439	449,410	258,569
City attorney	537,389	537,389	228,789	308,600	269,004
Municipal court	138,026	138,026	47,057	90,969	49,624
Human resources	385,836	385,836	87,211	298,625	126,991
City hall and other municipal buildings	282,407	282,407	115,246	167,161	125,767
Unclassified	<u>208,259</u>	<u>646,859</u>	<u>21,976</u>	<u>624,883</u>	<u>26,122</u>
Total General Government	<u>4,241,686</u>	<u>4,680,286</u>	<u>1,452,715</u>	<u>3,227,571</u>	<u>1,776,608</u>
PUBLIC SAFETY					
Police department	9,132,971	9,152,971	3,544,545	5,608,426	3,554,624
Fire department	3,619,193	3,625,693	1,443,216	2,182,477	1,464,112
Ambulance	3,088,730	3,088,730	1,249,948	1,838,782	1,149,080
Inspections and electrical systems	<u>888,085</u>	<u>888,085</u>	<u>319,751</u>	<u>568,334</u>	<u>285,636</u>
Total Public Safety	<u>16,728,979</u>	<u>16,755,479</u>	<u>6,557,460</u>	<u>10,198,019</u>	<u>6,453,452</u>
TRANSPORTATION AND STREETS					
Engineering	1,283,711	1,283,711	501,541	782,170	457,057
Department of public works	<u>6,377,005</u>	<u>6,377,005</u>	<u>2,576,126</u>	<u>3,800,879</u>	<u>2,422,070</u>
Total Transportation and Streets	<u>7,660,716</u>	<u>7,660,716</u>	<u>3,077,667</u>	<u>4,583,049</u>	<u>2,879,127</u>
SANITATION, HEALTH AND WELFARE					
Garbage and refuse collection	<u>918,000</u>	<u>918,000</u>	<u>359,699</u>	<u>558,301</u>	<u>383,178</u>
NATURAL RESOURCES/RECREATION					
Parks and recreation	<u>2,644,607</u>	<u>2,644,607</u>	<u>419,593</u>	<u>2,225,014</u>	<u>636,180</u>
TOTAL EXPENDITURES AND OTHER					
FINANCING USES	<u>\$ 32,193,988</u>	<u>\$ 32,659,088</u>	<u>\$ 11,867,134</u>	<u>\$ 20,791,954</u>	<u>\$ 12,128,545</u>

CITY OF WAUSAU, WISCONSIN
GENERAL FUND
SUMMARY OF BUDGET MODIFICATIONS
Period Ended May 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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