

CITY OF WAUSAU 2017 BUDGET
GENERAL FUND STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL
November 30, 2017
NARRATIVE

REVENUES - Below is a description of notable items:

Licenses – License revenue has increased from 2016 and has exceeded the 2017 budget. \$10,000 of the increase is due to the sale of a reserve beer/liquor license. Reserve licenses require \$10,000 up front.

Permits – Permits continue their strong year, especially building and plumbing permits which exceed the prior year by nearly \$90,000, combined. A few significant permit purchases have been made by SC Swiderski, LLC in September and October 2017, combining for nearly \$40,000. The permits purchased are for work being done on Westwood Drive and 12th Ave. Other permit categories generating revenues ahead of the prior year's pace are electrical, excavating, and street privilege permits.

Fines, Forfeitures, and Penalties – Revenues compared to 2016 are up nearly \$40,000. Revenues in 2017 should easily exceed budgeted amounts as well as prior year revenues.

Public Charges Public Safety – Ambulance fees are the main factor in Public Safety revenues being up compared to 2016.

Public Charges Streets – 2017 revenues are up from 2016. Part of the overall increase is from a rise in charges for snow and ice removal from storefronts in the downtown area. Another part of the increase represents charges for damage to street lights and signals due to accidents. Expenses to replace these assets will also increase.

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

Miscellaneous Revenues – The \$30,000 donation from Greenheck for the victim response team reported in previous months' statements has been reclassified to the gift fund. About \$10,000 in the difference from the prior year is due to the timing of billing for police services requested by the Wausau School District for special events. This services were billed for a couple of months ahead of last year.

Other Financing Sources - No expected budget difficulties expected at this time. PILOT from the utility is being posted monthly.

EXPENSES – Notable items include:

While expenses are currently below budget to date we are expecting yearend results to be extremely to budget! In the last few years December expenses range from \$4 to \$4.4 million dollars. Based upon November activity and a \$4million+ December place us right at budget.

City Promotion – This line item contains about \$27,000 of expenses related to the recruiting efforts for an HR Director and City Assessor. Similar costs were not incurred in the prior year and are not expected in the subsequent year.

General Government – The City experienced significant savings in General Government due to vacancies in a variety of departments.

Public Safety – These expenses are right on budget at the end of November. The Fire Department may exceed budget due to higher than budgeted motor pool charges. Full staffing is notable as costs to date exceed 2016 by more than \$1million.

Transportation – Department of Public Works costs continue to provide budget savings. While 2017 winter costs are lower than budget they exceed 2016 by \$400,000+.

CITY OF WAUSAU, WISCONSIN
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES - BUDGET AND ACTUAL
Period Ended November 30, 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	24,056	(1,944)	24,765
Payments in lieu of taxes	108,000	108,000	22,300	(85,700)	2,200
Other taxes	67,185	67,185	77,459	10,274	54,172
Total Taxes	17,780,714	17,780,714	17,703,344	(77,370)	16,830,396
INTERGOVERNMENTAL					
State shared taxes	4,437,876	4,437,876	4,318,924	(118,952)	4,447,716
Expenditure restraint	817,119	817,119	817,119	-	734,231
Fire insurance tax	107,000	107,000	111,735	4,735	107,409
Municipal services	185,466	185,466	176,871	(8,595)	185,466
Transportation aids	2,448,749	2,448,749	2,439,407	(9,342)	2,445,221
Other grants	5,700	5,700	24,251	18,551	7,262
Total Intergovernmental	8,001,910	8,001,910	7,888,307	(113,603)	7,927,305
LICENSES AND PERMITS					
Licenses	178,055	178,055	189,535	11,480	177,833
Franchise fees	355,000	355,000	252,391	(102,609)	257,133
Permits	243,767	243,767	372,060	128,293	270,773
Total Licenses and Permits	776,822	776,822	813,986	37,164	705,739
FINES, FORFEITURES AND PENALTIES					
	359,000	359,000	393,794	34,794	353,907
PUBLIC CHARGES FOR SERVICES					
General government	76,050	76,050	102,201	26,151	86,680
Public safety	1,576,270	1,576,270	1,478,739	(97,531)	1,375,218
Streets and related facilities	126,250	126,250	184,433	58,183	145,005
Recreation	189,000	189,000	124,960	(64,040)	150,975
Public areas	126,919	126,919	91,604	(35,315)	108,142
Total Public Charges for Services	2,094,489	2,094,489	1,981,937	(112,552)	1,866,020
INTERGOVERNMENTAL CHARGES FOR SERVICES					
State and federal reimbursements	11,340	11,340	18,681	7,341	400
County and other municipalities	202,023	202,023	81,976	(120,047)	89,381
City departments	603,970	603,970	335,378	(268,592)	530,846
Total Intergovernmental Charges for Services	817,333	817,333	436,035	(381,298)	620,627

CITY OF WAUSAU, WISCONSIN
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES - BUDGET AND ACTUAL (Continued)
Period Ended November 30, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>	
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>	<u>Actual</u>
COMMERCIAL					
Interest on general investments	\$ 275,000	\$ 275,000	\$ 237,753	\$ (37,247)	\$ 315,851
Interest on special assessments	11,000	11,000	179	(10,821)	291
Other interest	<u>18,000</u>	<u>18,000</u>	<u>76,769</u>	<u>58,769</u>	<u>33,963</u>
Total Commercial	<u>304,000</u>	<u>304,000</u>	<u>314,701</u>	<u>10,701</u>	<u>350,105</u>
MISCELLANEOUS REVENUES					
Rent of land and buildings	135,600	135,600	207,294	71,694	285,801
Sale of City property/loss compensation	16,000	16,000	18,659	2,659	18,506
Other miscellaneous revenues	<u>10,720</u>	<u>10,720</u>	<u>35,681</u>	<u>24,961</u>	<u>12,245</u>
Total Miscellaneous Revenues	<u>162,320</u>	<u>162,320</u>	<u>261,634</u>	<u>99,314</u>	<u>316,552</u>
OTHER FINANCING SOURCES					
Transfers in	<u>1,897,400</u>	<u>1,897,400</u>	<u>1,507,916</u>	<u>(389,484)</u>	<u>1,555,303</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES					
	<u>\$ 32,193,988</u>	<u>\$ 32,193,988</u>	<u>\$ 31,301,654</u>	<u>\$ (892,334)</u>	<u>\$ 30,525,954</u>

CITY OF WAUSAU, WISCONSIN
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
Period Ended November 30, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with	2016
	<u>Original</u>	<u>Final</u>		Final Budget	<u>Actual</u>
GENERAL GOVERNMENT					
City Council	\$ 92,343	\$ 92,343	\$ 75,181	\$ 17,162	\$ 79,568
Mayor	200,677	200,677	178,187	22,490	175,553
City Promotion	125,000	125,000	129,491	(4,491)	114,137
Finance department	526,315	526,315	394,736	131,579	509,583
Data processing	704,953	704,953	694,743	10,210	682,117
City clerk/customer service	408,867	408,867	363,778	45,089	466,325
Elections	36,765	36,765	30,603	6,162	99,658
Assessor	594,849	594,849	343,008	251,841	479,367
City attorney	537,389	537,389	464,180	73,209	516,960
Municipal court	138,026	138,026	120,595	17,431	120,103
Human resources	385,836	385,836	229,780	156,056	254,571
City hall and other municipal buildings	282,407	282,407	248,603	33,804	226,355
Unclassified	<u>208,259</u>	<u>658,859</u>	<u>498,855</u>	<u>160,004</u>	<u>70,034</u>
Total General Government	<u>4,241,686</u>	<u>4,692,286</u>	<u>3,771,740</u>	<u>920,546</u>	<u>3,794,331</u>
PUBLIC SAFETY					
Police department	9,132,971	9,152,971	8,228,052	924,919	7,759,937
Fire department	3,619,193	3,625,693	3,379,919	245,774	3,222,600
Ambulance	3,088,730	3,088,730	2,765,629	323,101	2,549,423
Inspections and electrical systems	888,085	888,085	730,243	157,842	620,333
Total Public Safety	<u>16,728,979</u>	<u>16,755,479</u>	<u>15,103,843</u>	<u>1,651,636</u>	<u>14,152,293</u>
TRANSPORTATION AND STREETS					
Engineering	1,283,711	1,271,711	1,192,251	79,460	1,073,464
Department of public works	<u>6,377,005</u>	<u>6,389,005</u>	<u>5,295,303</u>	<u>1,093,702</u>	<u>4,782,473</u>
Total Transportation and Streets	<u>7,660,716</u>	<u>7,660,716</u>	<u>6,487,554</u>	<u>1,173,162</u>	<u>5,855,937</u>
SANITATION, HEALTH AND WELFARE					
Garbage and refuse collection	<u>918,000</u>	<u>906,000</u>	<u>876,327</u>	<u>29,673</u>	<u>884,858</u>
NATURAL RESOURCES/RECREATION					
Parks and recreation	<u>2,644,607</u>	<u>2,644,607</u>	<u>2,117,617</u>	<u>526,990</u>	<u>2,124,156</u>
TOTAL EXPENDITURES AND OTHER					
FINANCING USES	<u>\$ 32,193,988</u>	<u>\$ 32,659,088</u>	<u>\$ 28,357,081</u>	<u>\$ 4,302,007</u>	<u>\$ 26,811,575</u>

CITY OF WAUSAU, WISCONSIN
GENERAL FUND
SUMMARY OF BUDGET MODIFICATIONS
Period Ended November 30, 2017

BUDGET REVENUES RECONCILIATION

2017 ADOPTED BUDGET	\$ <u>32,193,988</u>
---------------------	----------------------

BUDGET EXPENDITURES RECONCILIATION

2017 ADOPTED BUDGET	\$ 32,193,988
---------------------	---------------

Resolution 16-1109: Carry forward of Fire Department funds	6,500
--	-------

Resolution 16-1109: Application of Undesignated Surplus Funds - Police	20,000
--	--------

Resolution 16-1109: Application of Undesignated Surplus Funds - Unclassified	<u>438,600</u>
--	----------------

2016 MODIFIED BUDGET	<u>\$ 32,659,088</u>
----------------------	----------------------