

CITY OF WAUSAU 2015 BUDGET
GENERAL FUND STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL
November, 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.

Intergovernmental Grants and Aids – We will experience a short fall in revenue of \$63,446 due to final estimates established by the State.

Permits – Building permits are showing a positive variance from 2014 and will likely exceed budget.

Fines, Forfeitures and Penalties – This revenue is down \$21,000 from the collections of November 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.

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 slightly from 2014 and represent sidewalk shoveling charged to downtown property owners. The amount billed is down due to lack of snow.

Public Charges Recreation – look good this year. Pool user fees of \$50,902 have doubled the budget of \$24,000 and last year's actual of \$18,251. Concessions revenues of \$39,293 have exceeded budget and 2014 by slightly over \$10,000. These strong revenues are making up for the unrealized sponsorship revenues.

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 accruals.

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 83.9% of the budget spent and 91% of the year complete. In addition the expenses to date of \$26,613,667 are \$934,283 less than November 2015.

Unclassified – This account contains that tax payment to Sears for \$86,419. The City received notification from DOR that we will be able to charge back to the other tax jurisdictions which will result in a net cost to the city of \$32,748. This account does not reflect the pending payments Walgreens.

Transportation and Streets – These accounts reflect the minimal snowfall in 2015. Expenses are \$1,062,845 less than 2015.

Parks – This account reflects expenses through September.

BUDGET RISKS - \$370,990

- Sponsorship Revenues \$60,000
- Intergovernmental Grants \$64,000
- Fines and Forfeitures \$75,000
- Tax Payments \$225,000

CITY OF WAUSAU, WISCONSIN
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES - BUDGET AND ACTUAL
Period Ended November 30, 2015

	Budgeted Amounts		Actual	Variance with	2014
	Original	Final		Final Budget	Actual
TAXES					
General property taxes	\$ 16,200,627	\$ 16,200,627	\$ 16,200,627	\$ -	\$ 15,843,883
Mobile home parking fees	28,000	28,000	24,129	(3,871)	27,712
Payments in lieu of taxes	115,000	115,000	3,700	(111,300)	3,224
Other taxes	67,709	67,709	67,737	28	84,809
Total Taxes	16,411,336	16,411,336	16,296,193	(115,143)	15,959,628
INTERGOVERNMENTAL					
State shared taxes	4,434,045	4,434,045	4,397,539	(36,506)	4,469,344
Expenditure restraint	771,566	771,566	764,764	(6,802)	755,960
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	2,537,317	(4,432)	2,375,057
Other grants	123,834	123,834	121,440	(2,394)	183,436
Total Intergovernmental	8,171,194	8,171,194	8,107,748	(63,446)	8,084,138
LICENSES AND PERMITS					
Licenses	175,531	175,531	180,346	4,815	177,252
Franchise fees	340,000	340,000	254,725	(85,275)	250,948
Permits	227,519	227,519	217,953	(9,566)	161,603
Total Licenses and Permits	743,050	743,050	653,024	(90,026)	589,803
FINES, FORFEITURES AND PENALTIES					
	398,000	398,000	315,457	(82,543)	336,644
PUBLIC CHARGES FOR SERVICES					
General government	67,300	67,300	74,806	7,506	64,423
Public safety	1,377,200	1,431,200	1,439,574	8,374	1,221,467
Streets and related facilities	79,971	79,971	128,760	48,789	136,893
Recreation	144,700	144,700	140,593	(4,107)	108,972
Public areas	159,479	159,479	82,966	(76,513)	89,907
Total Public Charges for Services	1,828,650	1,882,650	1,866,699	(15,951)	1,621,662
INTERGOVERNMENTAL CHARGES FOR SERVICES					
State and federal reimbursements	11,340	11,340	200	(11,140)	200
County and other municipalities	236,264	239,514	98,378	(141,136)	80,710
City departments	1,249,432	1,249,432	717,523	(531,909)	36,964
Total Intergovernmental Charges for Services	1,497,036	1,500,286	816,101	(684,185)	117,874

CITY OF WAUSAU, WISCONSIN
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES - BUDGET AND ACTUAL (Continued)
Period Ended November 30, 2015

	Budgeted Amounts		Actual	Variance with	2014
	Original	Final		Final Budget	Actual
COMMERCIAL					
Interest on general investments	\$ 260,000	\$ 260,000	\$ 321,137	\$ 61,137	\$ 220,999
Interest on special assessments	15,000	15,000	698	(14,302)	500
Other interest	<u>19,000</u>	<u>19,000</u>	<u>41,513</u>	<u>22,513</u>	<u>17,800</u>
Total Commercial	<u>294,000</u>	<u>294,000</u>	<u>363,348</u>	<u>69,348</u>	<u>239,299</u>
MISCELLANEOUS REVENUES					
Rent of land and buildings	210,100	210,100	212,518	2,418	209,250
Sale of City property/loss compensation	12,500	12,500	23,186	10,686	23,388
Other miscellaneous revenues	<u>110,022</u>	<u>110,022</u>	<u>110,140</u>	<u>118</u>	<u>128,899</u>
Total Miscellaneous Revenues	<u>332,622</u>	<u>332,622</u>	<u>345,844</u>	<u>13,222</u>	<u>361,537</u>
OTHER FINANCING SOURCES					
Transfers in	<u>1,897,000</u>	<u>1,897,000</u>	<u>1,527,500</u>	<u>(369,500)</u>	<u>86,890</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES					
	<u>\$ 31,572,888</u>	<u>\$ 31,630,138</u>	<u>\$ 30,291,914</u>	<u>\$ (1,338,224)</u>	<u>\$ 27,397,475</u>

CITY OF WAUSAU, WISCONSIN
GENERAL FUND
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES - BUDGET AND ACTUAL
Period Ended November 30, 2015

	Budgeted Amounts		Actual	Variance with Final Budget	2014 Actual
	Original	Final			
GENERAL GOVERNMENT					
City Council	\$ 112,122	\$ 94,272	\$ 73,900	\$ 20,372	\$ 76,972
Mayor	203,263	203,263	177,537	25,726	206,390
City Promotion	124,600	124,600	100,584	24,016	116,790
Finance department	471,638	508,317	461,896	46,421	424,751
Data processing	696,369	696,369	478,571	217,798	586,405
City clerk/customer service	492,398	492,398	432,132	60,266	439,518
Elections	34,950	24,950	18,394	6,556	57,255
Assessor	595,907	595,907	506,374	89,533	541,340
City attorney	490,025	490,025	417,714	72,311	418,892
Municipal court	128,529	128,529	109,768	18,761	120,865
Human resources	293,937	293,937	286,743	7,194	274,191
City hall and other municipal buildings	321,523	321,523	234,605	86,918	279,181
Unclassified	32,000	135,192	58,764	76,428	18,841
Total General Government	<u>3,997,261</u>	<u>4,109,282</u>	<u>3,356,982</u>	<u>752,300</u>	<u>3,561,391</u>
PUBLIC SAFETY					
Police department	8,973,536	8,968,536	7,870,880	1,097,656	7,409,701
Fire department	3,431,816	3,431,816	3,160,059	271,757	2,973,960
Ambulance	2,991,652	3,053,902	2,466,110	587,792	2,593,725
Inspections and electrical systems	705,394	705,394	593,510	111,884	568,545
Total Public Safety	<u>16,102,398</u>	<u>16,159,648</u>	<u>14,090,559</u>	<u>2,069,089</u>	<u>13,545,931</u>
TRANSPORTATION AND STREETS					
Engineering	1,401,003	1,401,003	1,200,474	200,529	1,329,961
Department of public works	6,082,730	6,059,751	4,991,112	1,068,639	5,924,470
Total Transportation and Streets	<u>7,483,733</u>	<u>7,460,754</u>	<u>6,191,586</u>	<u>1,269,168</u>	<u>7,254,431</u>
SANITATION, HEALTH AND WELFARE					
Garbage and refuse collection	1,537,400	1,529,400	1,247,807	281,593	1,258,300
NATURAL RESOURCES/RECREATION					
Parks and recreation	2,452,096	2,460,396	1,712,883	747,513	1,927,897
OTHER FINANCING USES					
Transfers out	-	13,850	13,850	-	-
TOTAL EXPENDITURES AND OTHER FINANCING USES					
	<u>\$ 31,572,888</u>	<u>\$ 31,733,330</u>	<u>\$ 26,613,667</u>	<u>\$ 5,119,663</u>	<u>\$ 27,547,950</u>

CITY OF WAUSAU, WISCONSIN
GENERAL FUND
SUMMARY OF BUDGET MODIFICATIONS
Period Ended November 30, 2015

BUDGET REVENUES RECONCILIATION

2015 ADOPTED BUDGET	\$ 31,572,888
Budget modification for Police Department for sale of sniper rifle	3,250
Resolution 14-1109 Budget modification for midyear budget adjustment	<u>54,000</u>
2015 MODIFIED BUDGET	<u>\$ 31,630,138</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	16,773
Resolution 14-1109 Budget modification for midyear budget adjustment	<u>54,000</u>
2015 MODIFIED BUDGET	<u>\$ 31,733,330</u>