

CITY OF WAUSAU 2017 BUDGET
GENERAL FUND STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL
October 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 and plumbing permits continue their strong year, and combined are over \$80,000 ahead of 2016. 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 in excess of \$36,000. 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:

Overall expenses to date are below budget the budget with 79.1% of the budget spent and 83.3% of the year complete.

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.

Department of Public Works – 2017 winter expenses to date are \$300,000 higher than October 2016. This should not result in department budget problems considering the department overall has spent 77.3% of their annual budget with 83.3% of the year complete.

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

	Budgeted Amounts		Actual	Variance with	2016
	Original	Final		Final Budget	Actual
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)	23,012
Payments in lieu of taxes	108,000	108,000	22,000	(86,000)	2,000
Other taxes	67,185	67,185	77,410	10,225	53,918
Total Taxes	17,780,714	17,780,714	17,702,995	(77,719)	16,828,189
INTERGOVERNMENTAL					
State shared taxes	4,437,876	4,437,876	1,052,555	(3,385,321)	1,032,153
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	20,048	14,348	6,366
Total Intergovernmental	8,001,910	8,001,910	4,617,735	(3,384,175)	4,510,846
LICENSES AND PERMITS					
Licenses	178,055	178,055	187,505	9,450	175,618
Franchise fees	355,000	355,000	168,096	(186,904)	158,602
Permits	243,767	243,767	354,650	110,883	260,986
Total Licenses and Permits	776,822	776,822	710,251	(66,571)	595,206
FINES, FORFEITURES AND PENALTIES					
	359,000	359,000	364,469	5,469	328,065
PUBLIC CHARGES FOR SERVICES					
General government	76,050	76,050	91,468	15,418	85,919
Public safety	1,576,270	1,576,270	1,363,544	(212,726)	1,244,923
Streets and related facilities	126,250	126,250	179,712	53,462	130,284
Recreation	189,000	189,000	124,960	(64,040)	142,981
Public areas	126,919	126,919	91,604	(35,315)	92,596
Total Public Charges for Services	2,094,489	2,094,489	1,851,288	(243,201)	1,696,703
INTERGOVERNMENTAL CHARGES FOR SERVICES					
State and federal reimbursements	11,340	11,340	18,681	7,341	330
County and other municipalities	202,023	202,023	76,405	(125,618)	145,048
City departments	603,970	603,970	296,940	(307,030)	461,343
Total Intergovernmental Charges for Services	817,333	817,333	392,026	(425,307)	606,721

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

	Budgeted Amounts		Actual	Variance with	
	Original	Final		Final Budget	Actual
COMMERCIAL					
Interest on general investments	\$ 275,000	\$ 275,000	\$ 242,563	\$ (32,437)	\$ 325,381
Interest on special assessments	11,000	11,000	170	(10,830)	238
Other interest	<u>18,000</u>	<u>18,000</u>	<u>60,307</u>	<u>42,307</u>	<u>28,388</u>
Total Commercial	<u>304,000</u>	<u>304,000</u>	<u>303,040</u>	<u>(960)</u>	<u>354,007</u>
MISCELLANEOUS REVENUES					
Rent of land and buildings	135,600	135,600	191,060	55,460	267,411
Sale of City property/loss compensation	16,000	16,000	16,130	130	16,865
Other miscellaneous revenues	<u>10,720</u>	<u>10,720</u>	<u>34,827</u>	<u>24,107</u>	<u>11,526</u>
Total Miscellaneous Revenues	<u>162,320</u>	<u>162,320</u>	<u>242,017</u>	<u>79,697</u>	<u>295,802</u>
OTHER FINANCING SOURCES					
Transfers in	<u>1,897,400</u>	<u>1,897,400</u>	<u>1,360,417</u>	<u>(536,983)</u>	<u>1,555,303</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES					
	<u>\$ 32,193,988</u>	<u>\$ 32,193,988</u>	<u>\$ 27,544,238</u>	<u>\$ (4,649,750)</u>	<u>\$ 26,770,842</u>

CITY OF WAUSAU, WISCONSIN
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
Period Ended October 31, 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	\$ 63,490	\$ 28,853	\$ 71,391
Mayor	200,677	200,677	163,076	37,601	160,292
City Promotion	125,000	125,000	125,762	(762)	113,563
Finance department	526,315	526,315	361,416	164,899	433,318
Data processing	704,953	704,953	578,614	126,339	623,987
City clerk/customer service	408,867	408,867	335,370	73,497	427,316
Elections	36,765	36,765	30,403	6,362	71,491
Assessor	594,849	594,849	301,032	293,817	450,802
City attorney	537,389	537,389	427,624	109,765	464,144
Municipal court	138,026	138,026	111,503	26,523	111,682
Human resources	385,836	385,836	208,054	177,782	238,853
City hall and other municipal buildings	282,407	282,407	223,570	58,837	215,439
Unclassified	<u>208,259</u>	<u>646,859</u>	<u>501,522</u>	<u>145,337</u>	<u>70,107</u>
Total General Government	<u>4,241,686</u>	<u>4,680,286</u>	<u>3,431,436</u>	<u>1,248,850</u>	<u>3,452,385</u>
PUBLIC SAFETY					
Police department	9,132,971	9,152,971	7,481,524	1,671,447	7,162,065
Fire department	3,619,193	3,625,693	3,051,828	573,865	2,966,867
Ambulance	3,088,730	3,088,730	2,531,427	557,303	2,325,215
Inspections and electrical systems	888,085	888,085	661,386	226,699	565,566
Total Public Safety	<u>16,728,979</u>	<u>16,755,479</u>	<u>13,726,165</u>	<u>3,029,314</u>	<u>13,019,713</u>
TRANSPORTATION AND STREETS					
Engineering	1,283,711	1,283,711	1,090,979	192,732	985,745
Department of public works	<u>6,377,005</u>	<u>6,377,005</u>	<u>4,926,623</u>	<u>1,450,382</u>	<u>4,507,691</u>
Total Transportation and Streets	<u>7,660,716</u>	<u>7,660,716</u>	<u>6,017,602</u>	<u>1,643,114</u>	<u>5,493,436</u>
SANITATION, HEALTH AND WELFARE					
Garbage and refuse collection	<u>918,000</u>	<u>918,000</u>	<u>720,297</u>	<u>197,703</u>	<u>713,031</u>
NATURAL RESOURCES/RECREATION					
Parks and recreation	<u>2,644,607</u>	<u>2,644,607</u>	<u>1,944,826</u>	<u>699,781</u>	<u>1,970,274</u>
TOTAL EXPENDITURES AND OTHER					
FINANCING USES	<u>\$ 32,193,988</u>	<u>\$ 32,659,088</u>	<u>\$ 25,840,326</u>	<u>\$ 6,818,762</u>	<u>\$ 24,648,839</u>

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