

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

Shared Revenues – We received our re-estimate from the State of Wisconsin on September 9 our 2015 Shared Revenues will be \$4,013,090 which is \$1,045 more than budgeted and Expenditure Restraint will be \$12,803 less than their preliminary numbers.

Municipal Services – The City receives an annual payment for the state and this account will fall short of budget by \$10,990.

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.

Franchise Fees – The 2015 revenues appear to be lagging 2014 actual but this is due to the timing of allocating \$39,190 of the revenue to the Public Access Fund. Revenues in total are up slightly from 2014.

Fines, Forfeitures and Penalties – This revenue is down \$34,000 from the collections of October 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 approximately \$75,000.

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 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.

Miscellaneous Revenues – No expected budget difficulties expected at this time. T

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 78% of the budget spent and 83% of the year complete. In addition the expenses to date of \$24,627,105 are \$731,955 less than October 2014.

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 \$700,000 less than 2014.

Parks – This account reflects expenses through September

## **BUDGET RISKS - \$370,990**

- Sponsorship Revenues \$60,000
- Municipal Service Revenues \$10,990
- 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 October 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget	2014 Actual
	Original	Final			
<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	22,529	(5,471)	24,090
Payments in lieu of taxes	115,000	115,000	3,500	(111,500)	2,924
Other taxes	<u>67,709</u>	<u>67,709</u>	<u>67,620</u>	<u>(89)</u>	<u>84,466</u>
Total Taxes	<u>16,411,336</u>	<u>16,411,336</u>	<u>16,294,276</u>	<u>(117,060)</u>	<u>15,955,363</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	2,537,317	(4,432)	2,375,057
Other grants	<u>123,834</u>	<u>123,834</u>	<u>121,440</u>	<u>(2,394)</u>	<u>182,866</u>
Total Intergovernmental	<u>8,171,194</u>	<u>8,171,194</u>	<u>4,703,267</u>	<u>(3,467,927)</u>	<u>4,673,776</u>
<b>LICENSES AND PERMITS</b>					
Licenses	175,531	175,531	178,281	2,750	175,052
Franchise fees	340,000	340,000	157,043	(182,957)	192,433
Permits	<u>227,519</u>	<u>227,519</u>	<u>202,296</u>	<u>(25,223)</u>	<u>131,899</u>
Total Licenses and Permits	<u>743,050</u>	<u>743,050</u>	<u>537,620</u>	<u>(205,430)</u>	<u>499,384</u>
<b>FINES, FORFEITURES AND PENALTIES</b>					
	<u>398,000</u>	<u>398,000</u>	<u>286,625</u>	<u>(111,375)</u>	<u>319,789</u>
<b>PUBLIC CHARGES FOR SERVICES</b>					
General government	67,300	67,300	69,241	1,941	63,612
Public safety	1,377,200	1,377,200	1,312,090	(65,110)	1,082,293
Streets and related facilities	79,971	79,971	127,342	47,371	132,068
Recreation	144,700	144,700	140,593	(4,107)	107,491
Public areas	<u>159,479</u>	<u>159,479</u>	<u>82,966</u>	<u>(76,513)</u>	<u>86,884</u>
Total Public Charges for Services	<u>1,828,650</u>	<u>1,828,650</u>	<u>1,732,232</u>	<u>(96,418)</u>	<u>1,472,348</u>
<b>INTERGOVERNMENTAL CHARGES FOR SERVICES</b>					
State and federal reimbursements	11,340	11,340	200	(11,140)	180
County and other municipalities	236,264	239,514	97,723	(141,791)	80,710
City departments	<u>1,249,432</u>	<u>1,249,432</u>	<u>616,903</u>	<u>(632,529)</u>	<u>36,660</u>
Total Intergovernmental Charges for Services	<u>1,497,036</u>	<u>1,500,286</u>	<u>714,826</u>	<u>(785,460)</u>	<u>117,550</u>

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

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with	2014
	<u>Original</u>	<u>Final</u>		Final Budget	<u>Actual</u>
<b>COMMERCIAL</b>					
Interest on general investments	\$ 260,000	\$ 260,000	\$ 334,338	\$ 74,338	\$ 207,447
Interest on special assessments	15,000	15,000	698	(14,302)	408
Other interest	<u>19,000</u>	<u>19,000</u>	<u>37,053</u>	<u>18,053</u>	<u>17,725</u>
Total Commercial	<u>294,000</u>	<u>294,000</u>	<u>372,089</u>	<u>78,089</u>	<u>225,580</u>
<b>MISCELLANEOUS REVENUES</b>					
Rent of land and buildings	210,100	210,100	195,475	(14,625)	192,417
Sale of City property/loss compensation	12,500	12,500	20,497	7,997	18,644
Other miscellaneous revenues	<u>110,022</u>	<u>110,022</u>	<u>103,132</u>	<u>(6,890)</u>	<u>128,899</u>
Total Miscellaneous Revenues	<u>332,622</u>	<u>332,622</u>	<u>319,104</u>	<u>(13,518)</u>	<u>339,960</u>
<b>OTHER FINANCING SOURCES</b>					
Transfers in	<u>1,897,000</u>	<u>1,897,000</u>	<u>1,374,052</u>	<u>(522,948)</u>	<u>86,890</u>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>					
	<u>\$ 31,572,888</u>	<u>\$ 31,576,138</u>	<u>\$ 26,334,091</u>	<u>\$ (5,242,047)</u>	<u>\$ 23,690,640</u>

**CITY OF WAUSAU, WISCONSIN**  
**GENERAL FUND**  
**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL**  
Period Ended October 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	\$ 68,671	\$ 33,451	\$ 67,940
Mayor	203,263	203,263	161,169	42,094	188,010
City Promotion	124,600	124,600	100,584	24,016	108,360
Finance department	471,638	471,638	402,953	68,685	392,308
Data processing	696,369	696,369	412,610	283,759	586,405
City clerk/customer service	492,398	492,398	395,793	96,605	398,276
Elections	34,950	34,950	18,098	16,852	41,222
Assessor	595,907	595,907	461,947	133,960	490,975
City attorney	490,025	490,025	363,650	126,375	388,419
Municipal court	128,529	128,529	101,816	26,713	109,203
Human resources	293,937	293,937	266,846	27,091	252,536
City hall and other municipal buildings	321,523	321,523	219,227	102,296	253,650
Unclassified	<u>32,000</u>	<u>135,192</u>	<u>112,249</u>	<u>22,943</u>	<u>13,160</u>
Total General Government	<u>3,997,261</u>	<u>4,090,453</u>	<u>3,085,613</u>	<u>1,004,840</u>	<u>3,290,464</u>
<b>PUBLIC SAFETY</b>					
Police department	8,973,536	8,968,536	7,207,738	1,760,798	6,825,844
Fire department	3,431,816	3,431,816	2,927,151	504,665	2,741,383
Ambulance	2,991,652	2,999,902	2,267,513	732,389	2,400,284
Inspections and electrical systems	<u>705,394</u>	<u>705,394</u>	<u>542,645</u>	<u>162,749</u>	<u>525,291</u>
Total Public Safety	<u>16,102,398</u>	<u>16,105,648</u>	<u>12,945,047</u>	<u>3,160,601</u>	<u>12,492,802</u>
<b>TRANSPORTATION AND STREETS</b>					
Engineering	1,401,003	1,401,003	1,103,346	297,657	1,213,789
Department of public works	<u>6,082,730</u>	<u>6,084,430</u>	<u>4,652,131</u>	<u>1,432,299</u>	<u>5,401,628</u>
Total Transportation and Streets	<u>7,483,733</u>	<u>7,485,433</u>	<u>5,755,477</u>	<u>1,729,956</u>	<u>6,615,417</u>
<b>SANITATION, HEALTH AND WELFARE</b>					
Garbage and refuse collection	<u>1,537,400</u>	<u>1,537,400</u>	<u>1,127,013</u>	<u>410,387</u>	<u>1,142,290</u>
<b>NATURAL RESOURCES/RECREATION</b>					
Parks and recreation	<u>2,452,096</u>	<u>2,460,396</u>	<u>1,713,955</u>	<u>746,441</u>	<u>1,818,087</u>
<b>TOTAL EXPENDITURES</b>	<u>\$ 31,572,888</u>	<u>\$ 31,679,330</u>	<u>\$ 24,627,105</u>	<u>\$ 7,052,225</u>	<u>\$ 25,359,060</u>

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