

CITY OF WAUSAU 2017 BUDGET
GENERAL FUND STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL
September 30, 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 are nearly \$30,000 ahead of 2016. A couple of significant permit purchases were made by SC Swiderski, LLC in October 2017, combining for over \$24,000. The permits purchased were for work being done on Westwood Drive and 12th Ave.

Fines, Forfeitures, and Penalties – Revenues compared to 2016 are up in excess of \$33,000. 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, and will be recognized as revenue in the general fund as expenses are incurred. 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:

Expenses to date appear in line with the budget with 71.4% of the budget spent and 75.0% 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 remain at 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. Less than \$50 has been charged to the elections department since May 1st.

Department of Public Works – 2017 winter expenses to date are \$300,000 higher than September 2016. This should not result in department budget problems considering the department overall has spent 69.2% of their annual budget with 75% of the year complete.

CITY OF WAUSAU, WISCONSIN
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES - BUDGET AND ACTUAL
Period Ended September 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 | 22,314 | (3,686) | 21,230 |
| Payments in lieu of taxes | 108,000 | 108,000 | 21,600 | (86,400) | 1,700 |
| Other taxes | 67,185 | 67,185 | 76,534 | 9,349 | 53,804 |
| Total Taxes | 17,780,714 | 17,780,714 | 17,699,977 | (80,737) | 16,825,993 |
| 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 | 1,829,555 | (619,194) | 1,833,916 |
| Other grants | 5,700 | 5,700 | 17,675 | 11,975 | 6,366 |
| Total Intergovernmental | 8,001,910 | 8,001,910 | 4,005,510 | (3,996,400) | 3,899,541 |
| LICENSES AND PERMITS | | | | | |
| Licenses | 178,055 | 178,055 | 185,251 | 7,196 | 172,768 |
| Franchise fees | 355,000 | 355,000 | 168,096 | (186,904) | 158,602 |
| Permits | 243,767 | 243,767 | 296,296 | 52,529 | 234,700 |
| Total Licenses and Permits | 776,822 | 776,822 | 649,643 | (127,179) | 566,070 |
| FINES, FORFEITURES AND PENALTIES | | | | | |
| | 359,000 | 359,000 | 330,406 | (28,594) | 297,071 |
| PUBLIC CHARGES FOR SERVICES | | | | | |
| General government | 76,050 | 76,050 | 80,228 | 4,178 | 79,753 |
| Public safety | 1,576,270 | 1,576,270 | 1,237,084 | (339,186) | 1,129,608 |
| Streets and related facilities | 126,250 | 126,250 | 170,616 | 44,366 | 119,935 |
| Recreation | 189,000 | 189,000 | 122,282 | (66,718) | 142,981 |
| Public areas | 126,919 | 126,919 | 79,056 | (47,863) | 92,906 |
| Total Public Charges for Services | 2,094,489 | 2,094,489 | 1,689,266 | (405,223) | 1,565,183 |
| 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 | 47,405 | (154,618) | 119,745 |
| City departments | 603,970 | 603,970 | 266,159 | (337,811) | 416,415 |
| Total Intergovernmental Charges for Services | 817,333 | 817,333 | 332,245 | (485,088) | 536,490 |

CITY OF WAUSAU, WISCONSIN
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES - BUDGET AND ACTUAL (Continued)
Period Ended September 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 | \$ 249,122 | \$ (25,878) | \$ 317,753 |
| Interest on special assessments | 11,000 | 11,000 | 125 | (10,875) | 238 |
| Other interest | <u>18,000</u> | <u>18,000</u> | <u>51,635</u> | <u>33,635</u> | <u>28,608</u> |
| Total Commercial | <u>304,000</u> | <u>304,000</u> | <u>300,882</u> | <u>(3,118)</u> | <u>346,599</u> |
| MISCELLANEOUS REVENUES | | | | | |
| Rent of land and buildings | 135,600 | 135,600 | 174,151 | 38,551 | 250,344 |
| Sale of City property/loss compensation | 16,000 | 16,000 | 15,809 | (191) | 15,769 |
| Other miscellaneous revenues | <u>10,720</u> | <u>10,720</u> | <u>34,536</u> | <u>23,816</u> | <u>11,152</u> |
| Total Miscellaneous Revenues | <u>162,320</u> | <u>162,320</u> | <u>224,496</u> | <u>62,176</u> | <u>277,265</u> |
| OTHER FINANCING SOURCES | | | | | |
| Transfers in | <u>1,897,400</u> | <u>1,897,400</u> | <u>1,223,333</u> | <u>(674,067)</u> | <u>1,231,022</u> |
| TOTAL REVENUES AND OTHER FINANCING SOURCES | | | | | |
| | <u>\$ 32,193,988</u> | <u>\$ 32,193,988</u> | <u>\$ 26,455,758</u> | <u>\$ (5,738,230)</u> | <u>\$ 25,545,234</u> |

CITY OF WAUSAU, WISCONSIN
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
Period Ended September 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 | \$ 58,370 | \$ 33,973 | \$ 64,775 |
| Mayor | 200,677 | 200,677 | 147,000 | 53,677 | 144,779 |
| City Promotion | 125,000 | 125,000 | 107,429 | 17,571 | 101,211 |
| Finance department | 526,315 | 526,315 | 325,851 | 200,464 | 382,193 |
| Data processing | 704,953 | 704,953 | 491,807 | 213,146 | 490,687 |
| City clerk/customer service | 408,867 | 408,867 | 307,241 | 101,626 | 374,810 |
| Elections | 36,765 | 36,765 | 29,624 | 7,141 | 66,899 |
| Assessor | 594,849 | 594,849 | 269,031 | 325,818 | 420,432 |
| City attorney | 537,389 | 537,389 | 426,590 | 110,799 | 420,062 |
| Municipal court | 138,026 | 138,026 | 97,308 | 40,718 | 102,711 |
| Human resources | 385,836 | 385,836 | 183,856 | 201,980 | 224,277 |
| City hall and other municipal buildings | 282,407 | 282,407 | 199,871 | 82,536 | 199,790 |
| Unclassified | <u>208,259</u> | <u>646,859</u> | <u>500,501</u> | <u>146,358</u> | <u>70,107</u> |
| Total General Government | <u>4,241,686</u> | <u>4,680,286</u> | <u>3,144,479</u> | <u>1,535,807</u> | <u>3,062,733</u> |
| PUBLIC SAFETY | | | | | |
| Police department | 9,132,971 | 9,152,971 | 6,727,515 | 2,425,456 | 6,514,188 |
| Fire department | 3,619,193 | 3,625,693 | 2,767,801 | 857,892 | 2,718,493 |
| Ambulance | 3,088,730 | 3,088,730 | 2,306,569 | 782,161 | 2,105,693 |
| Inspections and electrical systems | 888,085 | 888,085 | 596,416 | 291,669 | 521,225 |
| Total Public Safety | <u>16,728,979</u> | <u>16,755,479</u> | <u>12,398,301</u> | <u>4,357,178</u> | <u>11,859,599</u> |
| TRANSPORTATION AND STREETS | | | | | |
| Engineering | 1,283,711 | 1,283,711 | 981,546 | 302,165 | 910,976 |
| Department of public works | <u>6,377,005</u> | <u>6,377,005</u> | <u>4,414,742</u> | <u>1,962,263</u> | <u>4,109,518</u> |
| Total Transportation and Streets | <u>7,660,716</u> | <u>7,660,716</u> | <u>5,396,288</u> | <u>2,264,428</u> | <u>5,020,494</u> |
| SANITATION, HEALTH AND WELFARE | | | | | |
| Garbage and refuse collection | <u>918,000</u> | <u>918,000</u> | <u>612,858</u> | <u>305,142</u> | <u>678,681</u> |
| NATURAL RESOURCES/RECREATION | | | | | |
| Parks and recreation | <u>2,644,607</u> | <u>2,644,607</u> | <u>1,759,809</u> | <u>884,798</u> | <u>1,760,158</u> |
| TOTAL EXPENDITURES AND OTHER | | | | | |
| FINANCING USES | <u>\$ 32,193,988</u> | <u>\$ 32,659,088</u> | <u>\$ 23,311,735</u> | <u>\$ 9,347,353</u> | <u>\$ 22,381,665</u> |

CITY OF WAUSAU, WISCONSIN
GENERAL FUND
SUMMARY OF BUDGET MODIFICATIONS
Period Ended September 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> |
|----------------------|----------------------|