

**CITY OF WAUSAU 2014 BUDGET**  
**GENERAL FUND STATEMENT OF REVENUES AND EXPENDITURES**  
**BUDGET AND ACTUAL**  
October 31, 2014  
NARRATIVE

## **REVENUES**

A number of revenue categories currently lag prior year levels and budget including; permit revenue and ambulance fees. Municipal court fines and forfeitures is currently lagging the expected budget. These revenues have been adjusted in the preparation of the 2015 budget.

## **EXPENSES**

The overall General Fund budget to actual looks good with 81% of the budget expended with 83.3% of the year completed. Fourth quarter will include higher motor pool charges for snow removal and leaf pick up, yearend retirement payouts and possible increased costs for winter related events. The budget modification considered by the Common Council on November 11<sup>th</sup> will be reflected on the November report. Below are some explanations of notable items to date.

### **GENERAL GOVERNMENT**

CCITC – This budget is on target and reflects 11 months of operating payments to the CCITC. The current year to prior/year and budget/actual variance represents timing of monthly payments.

### **TRANSPORTATION**

DEPARTMENT OF PUBLIC WORKS – This budget is slightly over budget with 85% of the budget expended in the first nine months. Current year expenses are substantially higher than 2013. This is due to two factors 1) motor pool charges are about \$100,000 over the 2013 actual due to the winter maintenance demands and two major projects: line painting of about \$90,000 and seal coating project for about \$140,000 were completed in 2014 with no similar expenses in 2013.

### **SANITATION, HEALTH AND WELFARE**

GARBAGE AND REFUSE COLLECTION – At October 31, 2014 the City had made monthly payments for January through September.

### **PARKS**

While the parks department expenses budget to actual are well within acceptable limits the prior year to current year look concerning. This situation is due to the timing of when the County bills the City for the monthly park expenses. In 2013 there was a large billing lag than 2014. The 2014 budget to actual represents nine months of expenses.

**CITY OF WAUSAU, WISCONSIN**  
**GENERAL FUND**  
**SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES - BUDGET AND ACTUAL**  
Period Ended October 31, 2014

	Budgeted Amounts		Actual	Variance with Final Budget	2013 Actual
	Original	Final			
<b>TAXES</b>					
General property taxes	\$ 15,843,883	\$ 15,843,883	\$ 15,843,883	\$ -	\$ 15,570,606
Mobile home parking fees	27,800	27,800	24,090	(3,710)	24,361
Payments in lieu of taxes	114,566	114,566	2,924	(111,642)	2,923
Other taxes	<u>88,170</u>	<u>88,170</u>	<u>84,466</u>	<u>(3,704)</u>	<u>93,694</u>
Total Taxes	<u>16,074,419</u>	<u>16,074,419</u>	<u>15,955,363</u>	<u>(119,056)</u>	<u>15,691,584</u>
<b>INTERGOVERNMENTAL</b>					
State shared taxes	4,434,779	4,434,779	1,059,633	(3,375,146)	1,023,949
Expenditure restraint	755,879	755,879	755,879	-	792,433
Fire insurance tax	95,000	95,000	104,834	9,834	93,216
Municipal services	187,021	187,021	195,507	8,486	198,326
Transportation aids	2,376,813	2,376,813	2,375,057	(1,756)	2,288,737
Other grants	<u>204,000</u>	<u>221,552</u>	<u>182,866</u>	<u>(38,686)</u>	<u>177,069</u>
Total Intergovernmental	<u>8,053,492</u>	<u>8,071,044</u>	<u>4,673,776</u>	<u>(3,397,268)</u>	<u>4,573,730</u>
<b>LICENSES AND PERMITS</b>					
Licenses	159,516	159,516	175,052	15,536	155,461
Franchise fees	325,000	325,000	192,433	(132,567)	156,310
Permits	<u>238,833</u>	<u>238,833</u>	<u>131,899</u>	<u>(106,934)</u>	<u>178,997</u>
Total Licenses and Permits	<u>723,349</u>	<u>723,349</u>	<u>499,384</u>	<u>(223,965)</u>	<u>490,768</u>
<b>FINES, FORFEITURES AND PENALTIES</b>					
	<u>405,000</u>	<u>405,000</u>	<u>319,789</u>	<u>(85,211)</u>	<u>292,194</u>
<b>PUBLIC CHARGES FOR SERVICES</b>					
General government	66,150	66,150	63,612	(2,538)	55,950
Public safety	1,424,775	1,424,775	1,082,293	(342,482)	1,068,047
Streets and related facilities	77,000	77,000	132,068	55,068	113,489
Recreation	139,800	139,800	107,491	(32,309)	119,153
Public areas	<u>97,740</u>	<u>97,740</u>	<u>86,884</u>	<u>(10,856)</u>	<u>86,894</u>
Total Public Charges for Services	<u>1,805,465</u>	<u>1,805,465</u>	<u>1,472,348</u>	<u>(333,117)</u>	<u>1,443,533</u>
<b>INTERGOVERNMENTAL CHARGES FOR SERVICES</b>					
State and federal reimbursements	11,020	11,020	180	(10,840)	292
County and other municipalities	189,590	189,590	80,710	(108,880)	83,754
City departments	<u>1,359,013</u>	<u>1,359,013</u>	<u>36,660</u>	<u>(1,322,353)</u>	<u>56,915</u>
Total Intergovernmental Charges for Services	<u>1,559,623</u>	<u>1,559,623</u>	<u>117,550</u>	<u>(1,442,073)</u>	<u>140,961</u>

**COMMERCIAL**

Interest on general investments	\$ 260,000	\$ 260,000	\$ 207,447	\$ (52,553)	\$ 209,208
Interest on special assessments	33,000	33,000	408	(32,592)	807
Other interest	19,000	19,000	17,725	(1,275)	27,530
Total Commercial	<u>312,000</u>	<u>312,000</u>	<u>225,580</u>	<u>(86,420)</u>	<u>237,545</u>

**MISCELLANEOUS REVENUES**

Rent of land and buildings	200,600	200,600	192,417	(8,183)	192,609
Sale of City property/loss compensation	15,810	15,810	18,644	2,834	45,588
Other miscellaneous revenues	157,100	157,100	128,899	(28,201)	110,402
Total Miscellaneous Revenues	<u>373,510</u>	<u>373,510</u>	<u>339,960</u>	<u>(33,550)</u>	<u>348,599</u>

**OTHER FINANCING SOURCES**

Transfers in	<u>2,068,494</u>	<u>2,068,494</u>	<u>86,890</u>	<u>(1,981,604)</u>	<u>-</u>
--------------	------------------	------------------	---------------	--------------------	----------

**TOTAL REVENUES AND OTHER  
FINANCING SOURCES**

	<u>\$ 31,375,352</u>	<u>\$ 31,392,904</u>	<u>\$ 23,690,640</u>	<u>\$ (7,702,264)</u>	<u>\$ 23,218,914</u>
--	----------------------	----------------------	----------------------	-----------------------	----------------------

**CITY OF WAUSAU, WISCONSIN**  
**GENERAL FUND**  
**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL**

Period Ended October 31, 2014

	Budgeted Amounts		Actual	Variance with	2013
	Original	Final		Final Budget	Actual
<b>GENERAL GOVERNMENT</b>					
City Council	\$ 115,298	\$ 106,098	\$ 67,940	\$ 38,158	\$ 69,386
Mayor	229,680	229,680	188,010	41,670	183,484
City Promotion	136,400	117,400	108,360	9,040	123,007
Finance department	448,198	467,198	392,308	74,890	339,327
Data processing	675,797	675,797	586,405	89,392	497,077
City clerk/customer service	528,150	528,150	398,276	129,874	393,281
Elections	49,113	49,113	41,222	7,891	17,305
Assessor	629,047	629,047	490,975	138,072	473,129
City attorney	508,901	508,901	388,419	120,482	394,986
Municipal court	124,931	124,931	109,203	15,728	107,826
Human resources	293,597	293,597	252,536	41,061	252,626
City hall and other municipal buildings	347,417	347,417	253,650	93,767	238,504
Unclassified	29,275	29,275	13,160	16,115	35,251
Total General Government	<u>4,115,804</u>	<u>4,106,604</u>	<u>3,290,464</u>	<u>816,140</u>	<u>3,125,189</u>
<b>PUBLIC SAFETY</b>					
Police department	8,657,499	8,672,374	6,825,844	1,846,530	7,026,557
Fire department	3,412,851	3,412,851	2,741,383	671,468	2,879,286
Ambulance	2,894,524	2,894,524	2,400,284	494,240	2,281,725
Inspections and electrical systems	601,912	611,112	525,291	85,821	471,307
Total Public Safety	<u>15,566,786</u>	<u>15,590,861</u>	<u>12,492,802</u>	<u>3,098,059</u>	<u>12,658,875</u>
<b>TRANSPORTATION AND STREETS</b>					
Engineering	1,417,946	1,417,946	1,213,789	204,157	1,131,510
Department of public works	6,374,484	6,389,403	5,401,628	987,775	4,840,500
Total Transportation and Streets	<u>7,792,430</u>	<u>7,807,349</u>	<u>6,615,417</u>	<u>1,191,932</u>	<u>5,972,010</u>
<b>SANITATION, HEALTH AND WELFARE</b>					
Garbage and refuse collection	1,481,300	1,481,300	1,142,290	339,010	1,067,079
<b>NATURAL RESOURCES/RECREATION</b>					
Parks and recreation	2,419,032	2,437,790	1,818,087	619,703	1,699,750
<b>TOTAL EXPENDITURES</b>	<u>\$ 31,375,352</u>	<u>\$ 31,423,904</u>	<u>\$ 25,359,060</u>	<u>\$ 6,064,844</u>	<u>\$ 24,522,903</u>

**CITY OF WAUSAU, WISCONSIN**  
**GENERAL FUND**  
**SUMMARY OF BUDGET MODIFICATIONS**  
Period Ended October 31, 2014

**BUDGET REVENUES RECONCILIATION**

2014 ADOPTED BUDGET	\$ 31,375,352
Resolution 13-1109 Budget carryover for Police Department for 60 body armor vests	7,437
Resolution 13-1109 Budget modification for grant funding for tree removal, grinding and planting carryover	<u>10,115</u>
2014 MODIFIED BUDGET	<u>\$ 31,392,904</u>

**BUDGET EXPENDITURES RECONCILIATION**

2014 ADOPTED BUDGET	\$ 31,375,352
Resolution 13-1109 Budget carryover for Police Department for 60 body armor vests	14,875
Resolution 13-1109 Budget carryover for Public Works projects - Complete 2012 Seal coating and line painting projects	14,919
Resolution 13-1109 Budget carryover for Parks Department - Complete 2012 Tree removal, grinding and planting project	<u>18,758</u>
2014 MODIFIED BUDGET	<u>\$ 31,423,904</u>