

**CITY OF WAUSAU 2014 BUDGET**  
GENERAL FUND STATEMENT OF REVENUES AND EXPENDITURES  
BUDGET AND ACTUAL  
February 28, 2015  
NARRATIVE

**REVENUES**

When comparing current year to prior year some revenue timing differences are apparent, yet not indicative of problems.

**EXPENSES**

The budget to date appears in line with the budget. There are some timing difference noted in areas such as the CCITC and Parks Department spending. Finally, you will note significant savings in the Department of Public Works as you compare prior year to current year. This is due to the limited snowfalls experienced to date in 2015.

**CITY OF WAUSAU, WISCONSIN**  
**GENERAL FUND**  
**SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES - BUDGET AND ACTUAL**  
Period Ended February 28, 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	\$ -	\$ 15,817,883
Mobile home parking fees	28,000	28,000	3,430	(24,570)	3,676
Payments in lieu of taxes	115,000	115,000	400	(114,600)	524
Other taxes	<u>67,709</u>	<u>67,709</u>	<u>5,449</u>	<u>(62,260)</u>	<u>49,078</u>
Total Taxes	<u>16,411,336</u>	<u>16,411,336</u>	<u>16,209,906</u>	<u>(201,430)</u>	<u>15,871,161</u>
<b>INTERGOVERNMENTAL</b>					
State shared taxes	4,434,045	4,434,045	-	(4,434,045)	-
Expenditure restraint	771,566	771,566	-	(771,566)	-
Fire insurance tax	105,000	105,000	-	(105,000)	-
Municipal services	195,000	195,000	184,010	(10,990)	195,507
Transportation aids	2,541,749	2,541,749	634,329	(1,907,420)	593,764
Other grants	<u>123,834</u>	<u>123,834</u>	<u>60,724</u>	<u>(63,110)</u>	<u>-</u>
Total Intergovernmental	<u>8,171,194</u>	<u>8,171,194</u>	<u>879,063</u>	<u>(7,292,131)</u>	<u>789,271</u>
<b>LICENSES AND PERMITS</b>					
Licenses	175,531	175,531	6,200	(169,331)	8,606
Franchise fees	340,000	340,000	-	(340,000)	-
Permits	<u>227,519</u>	<u>227,519</u>	<u>15,366</u>	<u>(212,153)</u>	<u>16,874</u>
Total Licenses and Permits	<u>743,050</u>	<u>743,050</u>	<u>21,566</u>	<u>(721,484)</u>	<u>25,480</u>
<b>FINES, FORFEITURES AND PENALTIES</b>					
	<u>398,000</u>	<u>398,000</u>	<u>70,393</u>	<u>(327,607)</u>	<u>89,391</u>
<b>PUBLIC CHARGES FOR SERVICES</b>					
General government	67,300	67,300	1,458	(65,842)	11,576
Public safety	1,377,200	1,377,200	133,268	(1,243,932)	129,823
Streets and related facilities	79,971	79,971	25,360	(54,611)	11,055
Recreation	144,700	144,700	-	(144,700)	-
Public areas	<u>159,479</u>	<u>159,479</u>	<u>420</u>	<u>(159,059)</u>	<u>-</u>
Total Public Charges for Services	<u>1,828,650</u>	<u>1,828,650</u>	<u>160,506</u>	<u>(1,668,144)</u>	<u>152,454</u>
<b>INTERGOVERNMENTAL CHARGES FOR SERVICES</b>					
State and federal reimbursements	11,340	11,340	50	(11,290)	60
County and other municipalities	236,264	236,264	-	(236,264)	15,942
City departments	<u>1,249,432</u>	<u>1,249,432</u>	<u>9,001</u>	<u>(1,240,431)</u>	<u>7,184</u>
Total Intergovernmental Charges for Services	<u>1,497,036</u>	<u>1,497,036</u>	<u>9,051</u>	<u>(1,487,985)</u>	<u>23,186</u>

**COMMERCIAL**

Interest on general investments	\$ 260,000	\$ 260,000	\$ 24,372	\$ (235,628)	\$ 70,314
Interest on special assessments	15,000	15,000	-	(15,000)	1
Other interest	<u>19,000</u>	<u>19,000</u>	<u>9,770</u>	<u>(9,230)</u>	<u>8,684</u>
Total Commercial	<u>294,000</u>	<u>294,000</u>	<u>34,142</u>	<u>(259,858)</u>	<u>78,999</u>

**MISCELLANEOUS REVENUES**

Rent of land and buildings	210,100	210,100	57,100	(153,000)	57,100
Sale of City property/loss compensation	12,500	12,500	3,766	(8,734)	6,219
Other miscellaneous revenues	<u>110,022</u>	<u>110,022</u>	<u>258</u>	<u>(109,764)</u>	<u>175</u>
Total Miscellaneous Revenues	<u>332,622</u>	<u>332,622</u>	<u>61,124</u>	<u>(271,498)</u>	<u>63,494</u>

**OTHER FINANCING SOURCES**

Transfers in	<u>1,897,000</u>	<u>1,897,000</u>	<u>-</u>	<u>(1,897,000)</u>	<u>-</u>
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**TOTAL REVENUES AND OTHER  
FINANCING SOURCES**

	<u>\$ 31,572,888</u>	<u>\$ 31,572,888</u>	<u>\$ 17,445,751</u>	<u>\$ (14,127,137)</u>	<u>\$ 17,093,436</u>
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**CITY OF WAUSAU, WISCONSIN**  
**GENERAL FUND**  
**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL**  
Period Ended February 28, 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	\$ 112,122	\$ 11,734	\$ 100,388	\$ 10,891
Mayor	203,263	203,263	31,647	171,616	30,975
City Promotion	124,600	124,600	16,807	107,793	21,581
Finance department	471,638	471,638	73,730	397,908	54,690
Data processing	696,369	696,369	106,000	590,369	179,792
City clerk/customer service	492,398	492,398	74,902	417,496	69,102
Elections	34,950	34,950	457	34,493	5,164
Assessor	595,907	595,907	86,820	509,087	85,766
City attorney	490,025	490,025	71,401	418,624	64,313
Municipal court	128,529	128,529	17,935	110,594	17,191
Human resources	293,937	293,937	46,148	247,789	48,279
City hall and other municipal buildings	321,523	321,523	44,544	276,979	44,385
Unclassified	<u>32,000</u>	<u>32,000</u>	<u>191</u>	<u>31,809</u>	<u>4,286</u>
Total General Government	<u>3,997,261</u>	<u>3,997,261</u>	<u>582,316</u>	<u>3,414,945</u>	<u>636,415</u>
<b>PUBLIC SAFETY</b>					
Police department	8,973,536	8,973,536	1,394,225	7,579,311	1,283,909
Fire department	3,431,816	3,431,816	566,867	2,864,949	600,319
Ambulance	2,991,652	2,991,652	492,899	2,498,753	465,774
Inspections and electrical systems	<u>705,394</u>	<u>705,394</u>	<u>89,287</u>	<u>616,107</u>	<u>93,803</u>
Total Public Safety	<u>16,102,398</u>	<u>16,102,398</u>	<u>2,543,278</u>	<u>13,559,120</u>	<u>2,443,805</u>
<b>TRANSPORTATION AND STREETS</b>					
Engineering	1,401,003	1,401,003	182,160	1,218,843	207,680
Department of public works	<u>6,082,730</u>	<u>6,082,730</u>	<u>998,540</u>	<u>5,084,190</u>	<u>1,427,269</u>
Total Transportation and Streets	<u>7,483,733</u>	<u>7,483,733</u>	<u>1,180,700</u>	<u>6,303,033</u>	<u>1,634,949</u>
<b>SANITATION, HEALTH AND WELFARE</b>					
Garbage and refuse collection	<u>1,537,400</u>	<u>1,537,400</u>	<u>130,913</u>	<u>1,406,487</u>	<u>106,117</u>
<b>NATURAL RESOURCES/RECREATION</b>					
Parks and recreation	<u>2,452,096</u>	<u>2,452,096</u>	<u>198,993</u>	<u>2,253,103</u>	<u>790</u>
<b>TOTAL EXPENDITURES</b>	<u>\$ 31,572,888</u>	<u>\$ 31,572,888</u>	<u>\$ 4,636,200</u>	<u>\$ 26,936,688</u>	<u>\$ 4,822,076</u>