

CITY OF WAUSAU 2014 BUDGET
GENERAL FUND STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL
March 31st, 2014
NARRATIVE

REVENUES

When comparing current year to prior year some revenue timing differences are apparent, yet not indicative of problems. Negative revenue impacts will occur in the rent of land and buildings since the CBL ground lease revenue will not be realized after April resulting in a negative budget variance of \$50,733. In addition, the intergovernmental charges for service city departments will fall short of budget due to the fact that revenue was budgeted for street repairs due to utility access and the expenses are being charged directly to the utility with no revenue recognized.

EXPENSES

The major issue facing the expense budget is the Department of Public Works winter maintenance expenses due to extraordinary snowfalls. The winter maintenance overtime and motor pool charges budgets are overspent. Savings in other areas including existing position vacancies and historic budget savings in other areas of the public works budget may be sufficient to offset these overages. We are analyzing these expenditures to provide additional information and develop a budget modification request that will be submitted to the second Finance Committee meeting in May.

CITY OF WAUSAU, WISCONSIN
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES - BUDGET AND ACTUAL
Period Ended February 28, 2014

	Budgeted Amounts		Actual	Variance with	2013
	Original	Final		Final Budget	Actual
TAXES					
General property taxes	\$ 15,843,883	\$ 15,843,883	\$ 15,817,883	\$ (26,000)	\$ 15,570,606
Mobile home parking fees	27,800	27,800	10,180	(17,620)	9,490
Payments in lieu of taxes	114,566	114,566	824	(113,742)	923
Other taxes	88,170	88,170	59,140	(29,030)	19,099
Total Taxes	16,074,419	16,074,419	15,888,027	(186,392)	15,600,118
INTERGOVERNMENTAL					
State shared taxes	4,434,779	4,434,779	-	(4,434,779)	-
Expenditure restraint	755,879	755,879	-	(755,879)	-
Fire insurance tax	95,000	95,000	-	(95,000)	-
Municipal services	187,021	187,021	195,507	8,486	198,326
Transportation aids	2,376,813	2,376,813	593,764	(1,783,049)	572,184
Other grants	204,000	211,437	70,832	(140,605)	73,432
Total Intergovernmental	8,053,492	8,060,929	860,103	(7,200,826)	843,942
LICENSES AND PERMITS					
Licenses	159,516	159,516	29,707	(129,809)	6,206
Franchise fees	325,000	325,000	-	(325,000)	-
Permits	238,833	238,833	23,083	(215,750)	24,023
Total Licenses and Permits	723,349	723,349	52,790	(670,559)	30,229
FINES, FORFEITURES AND PENALTIES					
	405,000	405,000	105,115	(299,885)	109,838
PUBLIC CHARGES FOR SERVICES					
General government	66,150	66,150	20,052	(46,098)	11,254
Public safety	1,424,775	1,424,775	261,852	(1,162,923)	260,271
Streets and related facilities	77,000	77,000	18,983	(58,017)	27,729
Recreation	139,800	139,800	47,552	(92,248)	46,477
Public areas	97,740	97,740	16,717	(81,023)	16,794
Total Public Charges for Services	1,805,465	1,805,465	365,156	(1,440,309)	362,525
INTERGOVERNMENTAL CHARGES FOR SERVICES					
State and federal reimbursements	11,020	11,020	70	(10,950)	20
County and other municipalities	189,590	189,590	15,942	(173,648)	39,223
City departments	1,359,013	1,359,013	15,844	(1,343,169)	7,151
Total Intergovernmental Charges for Services	1,559,623	1,559,623	31,856	(1,527,767)	46,394

COMMERCIAL

Interest on general investments	\$ 260,000	\$ 260,000	\$ 93,013	\$ (166,987)	\$ 48,519
Interest on special assessments	33,000	33,000	3	(32,997)	4
Other interest	<u>19,000</u>	<u>19,000</u>	<u>16,858</u>	<u>(2,142)</u>	<u>6,930</u>
Total Commercial	<u>312,000</u>	<u>312,000</u>	<u>109,874</u>	<u>(202,126)</u>	<u>55,453</u>

MISCELLANEOUS REVENUES

Rent of land and buildings	200,600	200,600	67,333	(133,267)	67,333
Sale of City property/loss compensation	15,810	15,810	7,250	(8,560)	7,800
Other miscellaneous revenues	<u>157,100</u>	<u>157,100</u>	<u>6,643</u>	<u>(150,457)</u>	<u>24,680</u>
Total Miscellaneous Revenues	<u>373,510</u>	<u>373,510</u>	<u>81,226</u>	<u>(292,284)</u>	<u>99,813</u>

OTHER FINANCING SOURCES

Transfers in	<u>2,068,494</u>	<u>2,068,494</u>	<u>-</u>	<u>(2,068,494)</u>	<u>-</u>
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**TOTAL REVENUES AND OTHER
FINANCING SOURCES**

	<u>\$ 31,375,352</u>	<u>\$ 31,382,789</u>	<u>\$ 17,494,147</u>	<u>\$ (13,888,642)</u>	<u>\$ 17,148,312</u>
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CITY OF WAUSAU, WISCONSIN
GENERAL FUND
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES - BUDGET AND ACTUAL
Period Ended February 28, 2014

	Budgeted Amounts		Actual	Variance with Final Budget	2013 Actual
	Original	Final			
GENERAL GOVERNMENT					
City Council	\$ 115,298	\$ 115,298	\$ 19,246	\$ 96,052	\$ 19,198
Mayor	229,680	229,680	54,654	175,026	55,248
City Promotion	136,400	136,400	35,938	100,462	29,290
Finance department	448,198	448,198	93,320	354,878	102,654
Data processing	675,797	675,797	230,291	445,506	202,610
City clerk/customer service	528,150	528,150	112,630	415,520	122,583
Elections	49,113	49,113	8,842	40,271	9,915
Assessor	629,047	629,047	132,715	496,332	132,735
City attorney	508,901	508,901	115,798	393,103	96,660
Municipal court	124,931	124,931	26,510	98,421	49,231
Human resources	293,597	293,597	76,703	216,894	70,064
City hall and other municipal buildings	347,417	347,417	74,177	273,240	71,544
Unclassified	29,275	29,275	12,119	17,156	27,482
Total General Government	<u>4,115,804</u>	<u>4,115,804</u>	<u>992,943</u>	<u>3,122,861</u>	<u>989,214</u>
PUBLIC SAFETY					
Police department	8,657,499	8,672,374	2,073,050	6,599,324	2,067,392
Fire department	3,412,851	3,412,851	931,313	2,481,538	922,653
Ambulance	2,894,524	2,894,524	761,670	2,132,854	728,310
Inspections and electrical systems	601,912	611,112	154,424	456,688	122,793
Total Public Safety	<u>15,566,786</u>	<u>15,590,861</u>	<u>3,920,457</u>	<u>11,670,404</u>	<u>3,841,148</u>
TRANSPORTATION AND STREETS					
Engineering	1,417,946	1,417,946	329,755	1,088,191	299,269
Department of public works	6,374,484	6,548,512	2,058,345	4,490,168	1,635,122
Total Transportation and Streets	<u>7,792,430</u>	<u>7,966,458</u>	<u>2,388,100</u>	<u>5,578,359</u>	<u>1,934,391</u>
SANITATION, HEALTH AND WELFARE					
Garbage and refuse collection	1,481,300	1,481,300	248,358	1,232,942	228,061
NATURAL RESOURCES/RECREATION					
Parks and recreation	2,419,032	2,437,790	322,641	2,115,149	300,228
TOTAL EXPENDITURES AND OTHER FINANCING USES					
	<u>\$ 31,375,352</u>	<u>\$ 31,592,213</u>	<u>\$ 7,872,499</u>	<u>\$ 23,719,715</u>	<u>\$ 7,293,042</u>