

CITY OF WAUSAU 2014 BUDGET
GENERAL FUND STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL
February 28th, 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 of 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 Finance Committee 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 Final Budget	2013 Actual
	Original	Final			
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	3,676	(24,124)	3,717
Payments in lieu of taxes	114,566	114,566	524	(114,042)	523
Other taxes	88,170	88,170	49,078	(39,092)	9,795
Total Taxes	<u>16,074,419</u>	<u>16,074,419</u>	<u>15,871,161</u>	<u>(203,258)</u>	<u>15,584,641</u>
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	204,000	211,437	593,764	382,327	572,184
Other grants	2,376,813	2,376,813	-	(2,376,813)	12,715
Total Intergovernmental	<u>8,053,492</u>	<u>8,060,929</u>	<u>789,271</u>	<u>(7,271,658)</u>	<u>783,225</u>
LICENSES AND PERMITS					
Licenses	159,516	159,516	8,606	(150,910)	3,821
Franchise fees	325,000	325,000	-	(325,000)	-
Permits	238,833	238,833	16,874	(221,959)	10,448
Total Licenses and Permits	<u>723,349</u>	<u>723,349</u>	<u>25,480</u>	<u>(697,869)</u>	<u>14,269</u>
FINES, FORFEITURES AND PENALTIES					
	<u>405,000</u>	<u>405,000</u>	<u>89,391</u>	<u>(315,609)</u>	<u>72,039</u>
PUBLIC CHARGES FOR SERVICES					
General government	66,150	66,150	11,576	(54,574)	6,490
Public safety	1,424,775	1,424,775	129,823	(1,294,952)	117,633
Streets and related facilities	77,000	77,000	11,055	(65,945)	19,716
Recreation	139,800	139,800	-	(139,800)	20,472
Public areas	97,740	97,740	-	(97,740)	8,173
Total Public Charges for Services	<u>1,805,465</u>	<u>1,805,465</u>	<u>152,454</u>	<u>(1,653,011)</u>	<u>172,484</u>
INTERGOVERNMENTAL CHARGES FOR SERVICES					
State and federal reimbursements	11,020	11,020	60	(10,960)	20
County and other municipalities	189,590	189,590	15,942	(173,648)	17,000
City departments	1,359,013	1,359,013	7,184	(1,351,829)	2,980
Total Intergovernmental Charges for Services	<u>1,559,623</u>	<u>1,559,623</u>	<u>23,186</u>	<u>(1,536,437)</u>	<u>20,000</u>

COMMERCIAL

Interest on general investments	\$ 260,000	\$ 260,000	\$ 70,314	\$ (189,686)	\$ 25,867
Interest on special assessments	33,000	33,000	1	(32,999)	4
Other interest	<u>19,000</u>	<u>19,000</u>	<u>8,684</u>	<u>(10,316)</u>	<u>5,142</u>
Total Commercial	<u>312,000</u>	<u>312,000</u>	<u>78,999</u>	<u>(233,001)</u>	<u>31,013</u>

MISCELLANEOUS REVENUES

Rent of land and buildings	200,600	200,600	57,100	(143,500)	55,173
Sale of City property/loss compensation	15,810	15,810	6,219	(9,591)	4,945
Other miscellaneous revenues	<u>157,100</u>	<u>157,100</u>	<u>175</u>	<u>(156,925)</u>	<u>15,137</u>
Total Miscellaneous Revenues	<u>373,510</u>	<u>373,510</u>	<u>63,494</u>	<u>(310,016)</u>	<u>75,255</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>
--------------	------------------	------------------	----------	--------------------	----------

**TOTAL REVENUES AND OTHER
FINANCING SOURCES**

	<u>\$ 31,375,352</u>	<u>\$ 31,382,789</u>	<u>\$ 17,093,436</u>	<u>\$ (14,289,353)</u>	<u>\$ 16,752,926</u>
--	----------------------	----------------------	----------------------	------------------------	----------------------

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	\$ 10,891	\$ 104,407	\$ 10,232
Mayor	229,680	229,680	30,975	198,705	31,473
City Promotion	136,400	136,400	21,581	114,819	19,244
Finance department	448,198	448,198	54,690	393,508	60,287
Data processing	675,797	675,797	179,792	496,005	155,111
City clerk/customer service	528,150	528,150	69,102	459,048	71,281
Elections	49,113	49,113	5,164	43,949	8,244
Assessor	629,047	629,047	85,766	543,281	86,230
City attorney	508,901	508,901	64,313	444,588	56,488
Municipal court	124,931	124,931	17,191	107,740	40,458
Human resources	293,597	293,597	48,279	245,318	37,424
City hall and other municipal buildings	347,417	347,417	44,385	303,032	48,330
Unclassified	29,275	29,275	4,286	24,989	25,172
Total General Government	4,115,804	4,115,804	636,415	3,479,389	649,974
PUBLIC SAFETY					
Police department	8,657,499	8,672,374	1,283,909	7,388,465	1,244,605
Fire department	3,412,851	3,412,851	600,319	2,812,532	557,378
Ambulance	2,894,524	2,894,524	465,774	2,428,750	438,766
Inspections and electrical systems	601,912	611,112	93,803	517,309	77,465
Total Public Safety	15,566,786	15,590,861	2,443,805	13,147,056	2,318,214
TRANSPORTATION AND STREETS					
Engineering	1,417,946	1,417,946	207,680	1,210,266	187,272
Department of public works	6,374,484	6,548,512	1,427,269	5,121,243	1,122,816
Total Transportation and Streets	7,792,430	7,966,458	1,634,949	6,331,509	1,310,088
SANITATION, HEALTH AND WELFARE					
Garbage and refuse collection	1,481,300	1,481,300	106,117	1,375,183	114,703
NATURAL RESOURCES/RECREATION					
Parks and recreation	2,419,032	2,437,790	790	2,437,000	163,294
TOTAL EXPENDITURES AND OTHER FINANCING USES					
	\$ 31,375,352	\$ 31,592,213	\$ 4,822,076	\$ 26,770,137	\$ 4,556,273