

**CITY OF WAUSAU 2013 BUDGET**  
**GENERAL FUND STATEMENT OF REVENUES AND EXPENDITURES**  
**BUDGET AND ACTUAL**  
March 31st, 2013  
**NARRATIVE**

**REVENUES**

With three months of activity no concerns or issues exist at this time. When comparing current year to prior year some revenue timing differences are apparent, yet not indicative of problems.

**EXPENSES**

With three months of activity no concerns or issues exist at this time. When comparing prior year to current year each budget area looks relatively comparable.

All Departments will report higher expenses than the prior year due to personnel cost inflation. In addition, the HSA payments to employees was made in February whereas, in prior year this expense would have been made through monthly premium payments to our health insurance provider or transferred to the City's HRA monthly.

Department of Public Works - This budget reflects the significant 2013 snowfall. There should be sufficient money budgeted to prevent a negative budget to actual variance at yearend.

**CITY OF WAUSAU, WISCONSIN**  
**GENERAL FUND**  
**SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES - BUDGET AND ACTUAL**  
Period Ended March 31, 2013

|   | Budgeted Amounts  |                   | Actual            | Variance with      | 2012              |
|---|-------------------|-------------------|-------------------|--------------------|-------------------|
|   | Original          | Final             |                   | Final Budget       | Actual            |
| <b>TAXES</b>                                  |                   |                   |                   |                    |                   |
| General property taxes                        | \$ 15,570,606     | \$ 15,570,606     | \$ 15,570,606     | \$ -               | \$ 15,546,035     |
| Mobile home parking fees                      | 28,150            | 28,150            | 9,490             | (18,660)           | 11,367            |
| Payments in lieu of taxes                     | 114,566           | 114,566           | 27,175            | (87,391)           | 40,825            |
| Other taxes                                   | 81,027            | 81,027            | 19,098            | (61,929)           | 15,710            |
|   | <u>15,794,349</u> | <u>15,794,349</u> | <u>15,626,369</u> | <u>(167,980)</u>   | <u>15,613,937</u> |
| <b>INTERGOVERNMENTAL</b>                      |                   |                   |                   |                    |                   |
| State shared taxes                            | 4,433,432         | 4,433,432         | -                 | (4,433,432)        | -                 |
| Expenditure restraint                         | 792,433           | 792,433           | -                 | (792,433)          | -                 |
| Fire insurance tax                            | 94,000            | 94,000            | -                 | (94,000)           | -                 |
| Municipal services                            | 187,021           | 187,021           | 198,326           | 11,305             | 187,021           |
| Transportation aids                           | 2,289,930         | 2,289,930         | 572,184           | (1,717,746)        | 581,931           |
| Other grants                                  | 183,125           | 193,240           | 73,432            | (119,808)          | 63,108            |
| Total Intergovernmental                       | <u>7,979,941</u>  | <u>7,990,056</u>  | <u>843,942</u>    | <u>(7,146,114)</u> | <u>832,060</u>    |
| <b>LICENSES AND PERMITS</b>                   |                   |                   |                   |                    |                   |
| Licenses                                      | 153,290           | 153,290           | 6,206             | (147,084)          | 17,697            |
| Franchise fees                                | 315,000           | 315,000           | -                 | (315,000)          | -                 |
| Permits                                       | 175,909           | 175,909           | 24,023            | (151,886)          | 34,873            |
| Total Licenses and Permits                    | <u>644,199</u>    | <u>644,199</u>    | <u>30,229</u>     | <u>(613,970)</u>   | <u>52,570</u>     |
| <b>FINES, FORFEITURES AND PENALTIES</b>       |                   |                   |                   |                    |                   |
|   | <u>370,800</u>    | <u>370,800</u>    | <u>109,838</u>    | <u>(260,962)</u>   | <u>126,753</u>    |
| <b>PUBLIC CHARGES FOR SERVICES</b>            |                   |                   |                   |                    |                   |
| General government                            | 56,750            | 56,750            | 11,254            | (45,496)           | 17,220            |
| Public safety                                 | 1,357,262         | 1,357,262         | 260,271           | (1,096,991)        | 198,672           |
| Streets and related facilities                | 57,300            | 57,300            | 27,729            | (29,571)           | 12,495            |
| Other transportation                          | -                 | -                 | -                 | -                  | 1,880             |
| Recreation                                    | 141,700           | 141,700           | 46,477            | (95,223)           | 18,469            |
| Public areas                                  | 97,740            | 97,740            | 16,794            | (80,946)           | 5,637             |
| Total Public Charges for Services             | <u>1,710,752</u>  | <u>1,710,752</u>  | <u>362,525</u>    | <u>(1,348,227)</u> | <u>254,373</u>    |
| <b>INTERGOVERNMENTAL CHARGES FOR SERVICES</b> |                   |                   |                   |                    |                   |
| State and federal reimbursements              | 10,860            | 10,860            | 20                | (10,840)           | 10,690            |
| County and other municipalities               | 208,800           | 208,800           | 39,223            | (169,577)          | 69,803            |
| City departments                              | 1,397,648         | 1,397,648         | 7,151             | (1,390,497)        | 17,457            |
| Total Intergovernmental Charges for Services  | <u>1,617,308</u>  | <u>1,617,308</u>  | <u>46,394</u>     | <u>(1,570,914)</u> | <u>97,950</u>     |

**COMMERCIAL**

|                                 |                |                |               |                  |               |
|---------------------------------|----------------|----------------|---------------|------------------|---------------|
| Interest on general investments | \$ 275,000     | \$ 275,000     | \$ 48,519     | \$ (226,481)     | \$ 46,671     |
| Interest on special assessments | 15,000         | 15,000         | 4             | (14,996)         | 3             |
| Other interest                  | <u>13,000</u>  | <u>13,000</u>  | <u>6,930</u>  | <u>(6,070)</u>   | <u>6,668</u>  |
| Total Commercial                | <u>303,000</u> | <u>303,000</u> | <u>55,453</u> | <u>(247,547)</u> | <u>53,342</u> |

**MISCELLANEOUS REVENUES**

|                              |                |                |               |                  |                |
|------------------------------|----------------|----------------|---------------|------------------|----------------|
| Rent of land and buildings   | 219,100        | 219,100        | 75,133        | (143,967)        | 99,155         |
| Sale of City property        | 9,410          | 9,410          | 9,543         | 133              | 9,004          |
| Other miscellaneous revenues | <u>65,450</u>  | <u>65,450</u>  | <u>15,137</u> | <u>(50,313)</u>  | <u>3,569</u>   |
| Total Miscellaneous Revenues | <u>293,960</u> | <u>293,960</u> | <u>99,813</u> | <u>(194,147)</u> | <u>111,728</u> |

**OTHER FINANCING SOURCES**

|              |                  |                  |          |                    |          |
|--------------|------------------|------------------|----------|--------------------|----------|
| Transfers in | <u>1,979,000</u> | <u>1,979,000</u> | <u>-</u> | <u>(1,979,000)</u> | <u>-</u> |
|--------------|------------------|------------------|----------|--------------------|----------|

**TOTAL REVENUES AND OTHER**

|                          |                      |                      |                      |                        |                      |
|--------------------------|----------------------|----------------------|----------------------|------------------------|----------------------|
| <b>FINANCING SOURCES</b> | <u>\$ 30,693,309</u> | <u>\$ 30,703,424</u> | <u>\$ 17,174,563</u> | <u>\$ (13,528,861)</u> | <u>\$ 17,142,713</u> |
|--------------------------|----------------------|----------------------|----------------------|------------------------|----------------------|

**CITY OF WAUSAU, WISCONSIN**  
**GENERAL FUND**  
**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL**  
Period Ended March 31, 2013

|   | Budgeted Amounts     |                      | Actual              | Variance with<br>Final Budget | 2012<br>Actual      |
|---|----------------------|----------------------|---------------------|-------------------------------|---------------------|
|   | Original             | Final                |                     |                               |                     |
| <b>GENERAL GOVERNMENT</b>               |                      |                      |                     |                               |                     |
| City Council                            | \$ 100,242           | \$ 100,242           | \$ 19,198           | \$ 81,044                     | \$ 22,447           |
| Mayor                                   | 226,468              | 226,468              | 55,248              | 171,220                       | 59,603              |
| City Promotion                          | 110,050              | 130,050              | 29,290              | 100,760                       | 18,573              |
| Finance department                      | 419,710              | 450,710              | 102,654             | 348,056                       | 91,711              |
| Data processing                         | 612,610              | 612,610              | 202,610             | 410,000                       | 219,792             |
| City clerk/customer service             | 515,003              | 515,003              | 122,583             | 392,420                       | 121,771             |
| Elections                               | 35,643               | 35,643               | 9,915               | 25,728                        | 21,957              |
| Assessor                                | 577,842              | 583,842              | 132,735             | 451,107                       | 138,559             |
| City attorney                           | 414,899              | 414,899              | 96,660              | 318,239                       | 75,809              |
| Municipal court                         | 122,799              | 122,799              | 49,231              | 73,568                        | 27,268              |
| Human resources                         | 279,637              | 306,637              | 70,064              | 236,573                       | 134,072             |
| City hall and other municipal buildings | 347,411              | 347,411              | 71,544              | 275,867                       | 64,676              |
| Tax adjustment/bad debts/Unclassified   | 54,275               | 54,275               | 27,482              | 26,793                        | 4,583               |
|   | 3,816,589            | 3,900,589            | 989,214             | 2,911,375                     | 1,000,821           |
| <b>PUBLIC SAFETY</b>                    |                      |                      |                     |                               |                     |
| Police department                       | 8,423,329            | 8,489,280            | 2,067,392           | 6,421,888                     | 1,981,373           |
| Fire department                         | 3,407,444            | 3,425,244            | 922,653             | 2,502,591                     | 839,752             |
| Ambulance                               | 2,944,298            | 2,944,298            | 728,310             | 2,215,988                     | 699,218             |
| Inspections and electrical systems      | 566,271              | 569,471              | 122,793             | 446,678                       | 139,671             |
| Total Public Safety                     | 15,341,342           | 15,428,293           | 3,841,148           | 11,587,145                    | 3,660,014           |
| <b>TRANSPORTATION AND STREETS</b>       |                      |                      |                     |                               |                     |
| Engineering                             | 1,407,942            | 1,407,942            | 299,269             | 1,108,673                     | 309,586             |
| Department of public works              | 6,438,363            | 6,488,363            | 1,635,122           | 4,853,241                     | 1,471,948           |
| Total Transportation and Streets        | 7,846,305            | 7,896,305            | 1,934,391           | 5,961,914                     | 1,781,534           |
| <b>SANITATION, HEALTH AND WELFARE</b>   |                      |                      |                     |                               |                     |
| Garbage and refuse collection           | 1,396,669            | 1,396,669            | 228,061             | 1,168,608                     | 214,673             |
| <b>NATURAL RESOURCES/RECREATION</b>     |                      |                      |                     |                               |                     |
| Parks and recreation                    | 2,292,404            | 2,302,519            | 300,228             | 2,002,291                     | 307,300             |
| <b>TOTAL EXPENDITURES</b>               | <b>\$ 30,693,309</b> | <b>\$ 30,924,375</b> | <b>\$ 7,293,042</b> | <b>\$ 23,631,333</b>          | <b>\$ 6,964,342</b> |