

CITY OF WAUSAU 2013 BUDGET
COMBINED STATEMENT OF EXPENDITURES – GENERAL FUND
May 31, 2013
NARRATIVE

OVERALL EXPENDITURE TO BUDGET REMAINS POSITIVE WITH NO OVERALL DIFFICULTIES EXPECTED AT THIS TIME. Generally, department spending exceeds the prior year due to higher payroll costs due to personnel inflation, and any HSA payments to employees in February compared to the prior year when the expense was made monthly as premium payments to our health insurance provider or to the City's HRA plan.

GENERAL GOVERNMENT

CITY PROMOTION – Reflects contractual service payments for the fire study, actuarial report on postemployment benefits, Lake Wausau water study and public access taping of council meetings.

CITY ATTORNEY – The Assistant City Attorney position was vacant during the first quarter of 2012.

HUMAN RESOURCES – 2012 reflected the retirement payments for the HR manager.

UNCLASSIFIED – 2013 expenditures to date reflect the new payment to the Boys and Girls Club of \$25,000.

SANITATION, HEALTH AND WELFARE

GARBAGE AND REFUSE COLLECTION – April and May 2013 charges were not paid until June of 2013.

NATURAL RESOURCES/RECREATION

PARKS – 2013 reflects four months of County billing.

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

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>	<u>2012 Actual</u>
	<u>Original</u>	<u>Final</u>			
GENERAL GOVERNMENT					
City Council	\$ 100,242	\$ 100,242	\$ 33,727	\$ 66,515	\$ 36,878
Mayor	226,468	226,468	91,645	134,823	96,620
City Promotion	110,050	130,050	71,578	58,472	38,631
Finance department	419,710	450,710	160,792	289,918	153,985
Data processing	612,610	612,610	299,708	312,902	224,177
City clerk/customer service	515,003	515,003	199,969	315,034	204,663
Elections	35,643	35,643	17,112	18,531	56,808
Assessor	577,842	583,842	231,954	351,888	226,287
City attorney	414,899	414,899	174,363	240,536	135,737
Municipal court	122,799	122,799	66,456	56,343	67,237
Human resources	279,637	306,637	130,147	176,490	174,867
City hall and other municipal buildings	347,411	347,411	123,703	223,708	106,260
Unclassified	54,275	54,275	28,563	25,712	5,125
	<u>3,816,589</u>	<u>3,900,589</u>	<u>1,629,717</u>	<u>2,270,872</u>	<u>1,527,275</u>
PUBLIC SAFETY					
Police department	8,423,329	8,489,280	3,471,541	5,017,739	3,311,446
Fire department	3,407,444	3,425,244	1,453,425	1,971,819	1,396,056
Ambulance	2,944,298	2,944,298	1,114,695	1,829,603	1,131,325
Inspections and electrical systems	566,271	569,471	229,573	339,898	231,108
Total Public Safety	<u>15,341,342</u>	<u>15,428,293</u>	<u>6,269,234</u>	<u>9,159,059</u>	<u>6,069,935</u>
TRANSPORTATION AND STREETS					
Engineering	1,407,942	1,407,942	547,359	860,583	515,505
Department of public works	<u>6,438,363</u>	<u>6,488,363</u>	<u>2,544,378</u>	<u>3,943,985</u>	<u>2,353,939</u>
Total Transportation and Streets	<u>7,846,305</u>	<u>7,896,305</u>	<u>3,091,737</u>	<u>4,804,568</u>	<u>2,869,444</u>
SANITATION, HEALTH AND WELFARE					
Garbage and refuse collection	<u>1,396,669</u>	<u>1,396,669</u>	<u>368,005</u>	<u>1,028,664</u>	<u>455,939</u>
NATURAL RESOURCES/RECREATION					
Parks and recreation	<u>2,292,404</u>	<u>2,302,519</u>	<u>594,438</u>	<u>1,708,081</u>	<u>623,290</u>
TOTAL EXPENDITURES	<u>\$ 30,693,309</u>	<u>\$ 30,924,375</u>	<u>\$ 11,953,131</u>	<u>\$ 18,971,244</u>	<u>\$ 11,545,883</u>

CITY OF WAUSAU 2013 BUDGET
COMBINED STATEMENT OF REVENUES – GENERAL FUND
May 31, 2013
NARRATIVE

OVERALL REVENUE EXPECTATION REMAINS POSITIVE WITH OVERALL DIFFICULTIES EXPECTED AT THIS TIME.

While expenditures are generally spread evenly throughout the year; revenues do not lend themselves to interim budget to actual comparison.

GENERAL PROPERTY TAXES – Property taxes are recorded as revenue in January of the year services financed by the levy are provided. No negative 2013 financial impact is expected. The City of Wausau collects real estate taxes in three installments January 31, April 30 and July 31. Any unpaid real estate taxes are “sold” to the County at July 31st. The City retains collection responsibility for personal property taxes.

OTHER TAXES – No negative 2013 financial impact is expected.

INTERGOVERNMENTAL GRANTS & AIDS – These revenues are recorded when received or earned. The State of Wisconsin remits state aids at various intervals throughout the year. Shared Revenue is paid in July and November. Transportation Aids are paid January, April, July and October. Computer Pilot, Expenditure Restraint are paid in July. Aid for Municipal Services is paid in February. No negative financial impact is expected.

LICENSES AND PERMITS – The most significant revenue source within this category is our cable franchise fee of \$315,000. This fee is paid approximately 45 days after quarter end. Generally, alcohol related licenses are due in June.

PUBLIC CHARGES FOR SERVICES – Ambulance revenues are the major revenue within this category. Ambulance revenues are up about \$107,000 from 2012.

INTERGOVERNMENT CHARGES FOR SERVICES – The majority of this revenue is generated from charging other funds for central services. These adjustments are generally recorded at yearend.

MISCELLANEOUS REVENUE –Reduction in the Rent of land and buildings from the prior year reflects the reclassification of the airport as an Enterprise Fund.

OTHER FINANCING SOURCES – Annual transfers from other funds include Room Tax, Water, Sewer and Motor Pool are recorded at yearend.

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

	Budgeted Amounts		Actual	Variance with Final Budget	2012 Actual
	Original	Final			
TAXES					
General property taxes	\$ 15,570,606	\$ 15,570,606	\$ 15,570,606	\$ -	\$ 15,546,035
Mobile home parking fees	28,150	28,150	13,090	(15,060)	15,248
Payments in lieu of taxes	114,566	114,566	16,023	(98,543)	41,525
Other taxes	<u>81,027</u>	<u>81,027</u>	<u>46,707</u>	<u>(34,320)</u>	<u>35,324</u>
	<u>15,794,349</u>	<u>15,794,349</u>	<u>15,646,426</u>	<u>(147,923)</u>	<u>15,638,132</u>
INTERGOVERNMENTAL					
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	1,144,369	(1,145,561)	1,163,861
Other grants	<u>183,125</u>	<u>193,240</u>	<u>94,002</u>	<u>(99,238)</u>	<u>83,678</u>
Total Intergovernmental	<u>7,979,941</u>	<u>7,990,056</u>	<u>1,436,697</u>	<u>(6,553,359)</u>	<u>1,434,560</u>
LICENSES AND PERMITS					
Licenses	153,290	153,290	102,848	(50,442)	103,099
Franchise fees	315,000	315,000	91,697	(223,303)	85,198
Permits	<u>175,909</u>	<u>175,909</u>	<u>67,242</u>	<u>(108,667)</u>	<u>76,124</u>
Total Licenses and Permits	<u>644,199</u>	<u>644,199</u>	<u>261,787</u>	<u>(382,412)</u>	<u>264,421</u>
FINES, FORFEITURES AND PENALTIES					
	<u>370,800</u>	<u>370,800</u>	<u>171,979</u>	<u>(198,821)</u>	<u>192,947</u>
PUBLIC CHARGES FOR SERVICES					
General government	56,750	56,750	25,906	(30,844)	28,416
Public safety	1,357,262	1,357,262	501,884	(855,378)	462,335
Streets and related facilities	57,300	57,300	74,472	17,172	13,453
Other transportation	-	-	-	-	3,376
Recreation	141,700	141,700	46,477	(95,223)	57,438
Public areas	<u>97,740</u>	<u>97,740</u>	<u>16,169</u>	<u>(81,571)</u>	<u>22,162</u>
Total Public Charges for Services	<u>1,710,752</u>	<u>1,710,752</u>	<u>664,908</u>	<u>(1,045,844)</u>	<u>587,180</u>
INTERGOVERNMENTAL CHARGES FOR SERVICES					
State and federal reimbursements	10,860	10,860	20	(10,840)	10,750
County and other municipalities	208,800	208,800	54,237	(154,563)	76,155
City departments	<u>1,397,648</u>	<u>1,397,648</u>	<u>7,596</u>	<u>(1,390,052)</u>	<u>36,675</u>
Total Intergovernmental Charges for Services	<u>1,617,308</u>	<u>1,617,308</u>	<u>61,853</u>	<u>(1,555,455)</u>	<u>123,580</u>

COMMERCIAL

Interest on general investments	\$ 275,000	\$ 275,000	\$ 71,983	\$ (203,017)	\$ 83,220
Interest on special assessments	15,000	15,000	163	(14,837)	30
Other interest	<u>13,000</u>	<u>13,000</u>	<u>11,525</u>	<u>(1,475)</u>	<u>6,723</u>
Total Commercial	<u>303,000</u>	<u>303,000</u>	<u>83,671</u>	<u>(219,329)</u>	<u>89,973</u>

MISCELLANEOUS REVENUES

Rent of land and buildings	219,100	219,100	110,072	(109,028)	149,567
Sale of City property	9,410	9,410	18,121	8,711	25,152
Other miscellaneous revenues	<u>65,450</u>	<u>65,450</u>	<u>15,287</u>	<u>(50,163)</u>	<u>4,231</u>
Total Miscellaneous Revenues	<u>293,960</u>	<u>293,960</u>	<u>143,480</u>	<u>(150,480)</u>	<u>178,950</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
FINANCING SOURCES**

	<u>\$ 30,693,309</u>	<u>\$ 30,703,424</u>	<u>\$ 18,470,801</u>	<u>\$ (12,232,623)</u>	<u>\$ 18,509,743</u>
--	----------------------	----------------------	----------------------	------------------------	----------------------