

CITY OF WAUSAU 2014 BUDGET
GENERAL FUND STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL
November 30, 2014
NARRATIVE

REVENUES

A number of revenue categories currently lag prior year levels and budget including; permit revenue and ambulance fees. Municipal court fines and forfeitures is currently lagging the expected budget. These revenues have been adjusted in the preparation of the 2015 budget.

EXPENSES

The overall General Fund budget to actual looks good with 88% of the budget expended with 91% of the year completed. The month of December will include higher motor pool charges for snow removal, yearend retirement payouts and possible increased costs for winter related events. Below are some explanations of notable items to date.

GENERAL GOVERNMENT

ELECTIONS – Actual 2015 election costs exceeded budget by \$8,142. A transfer of funds will be submitted to Finance for consideration.

TRANSPORTATION

DEPARTMENT OF PUBLIC WORKS – This activity is substantially higher than 2013. This is due to a number of factors including the difficult 2014 January through March winter season and the early onset of winter in November. Increase winter snow statistics results in heavier utilization of staffing and equipment. In addition, the budget was impacted by two major projects: line painting of about \$90,000 and seal coating project for about \$140,000 were completed in 2014 with no similar expenses in 2013.

SANITATION, HEALTH AND WELFARE

GARBAGE AND REFUSE COLLECTION – At November 30, 2014 the City had made monthly payments for January through October. This account will likely be over budget at year end. A transfer of funds will be submitted to the Finance Committee for consideration.

PARKS

While the parks department expenses reflect January to October expenses due to lagging invoices from the County. The budget still appears to be adequate to complete the year.

CITY OF WAUSAU, WISCONSIN
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES - BUDGET AND ACTUAL

Period Ended November 30, 2014

	Budgeted Amounts		Actual	Variance with Final Budget	2013 Actual
	Original	Final			
TAXES					
General property taxes	\$ 15,843,883	\$ 15,843,883	\$ 15,843,883	\$ -	\$ 15,570,606
Mobile home parking fees	27,800	27,800	27,712	(88)	25,561
Payments in lieu of taxes	114,566	114,566	3,224	(111,342)	3,223
Other taxes	<u>88,170</u>	<u>88,170</u>	<u>84,809</u>	<u>(3,361)</u>	<u>94,117</u>
Total Taxes	<u>16,074,419</u>	<u>16,074,419</u>	<u>15,959,628</u>	<u>(114,791)</u>	<u>15,693,507</u>
INTERGOVERNMENTAL					
State shared taxes	4,434,779	4,434,779	4,469,344	34,565	4,435,191
Expenditure restraint	755,879	755,879	755,960	81	792,433
Fire insurance tax	95,000	95,000	104,834	9,834	93,216
Municipal services	187,021	187,021	195,507	8,486	198,326
Transportation aids	2,376,813	2,376,813	2,375,057	(1,756)	2,288,737
Other grants	<u>204,000</u>	<u>221,552</u>	<u>183,436</u>	<u>(38,116)</u>	<u>177,315</u>
Total Intergovernmental	<u>8,053,492</u>	<u>8,071,044</u>	<u>8,084,138</u>	<u>13,094</u>	<u>7,985,218</u>
LICENSES AND PERMITS					
Licenses	159,516	159,516	177,252	17,736	156,716
Franchise fees	325,000	325,000	250,948	(74,052)	248,911
Permits	<u>238,833</u>	<u>238,833</u>	<u>161,603</u>	<u>(77,230)</u>	<u>192,030</u>
Total Licenses and Permits	<u>723,349</u>	<u>723,349</u>	<u>589,803</u>	<u>(133,546)</u>	<u>597,657</u>
FINES, FORFEITURES AND PENALTIES					
	<u>405,000</u>	<u>405,000</u>	<u>336,644</u>	<u>(68,356)</u>	<u>309,909</u>
PUBLIC CHARGES FOR SERVICES					
General government	66,150	66,150	64,423	(1,727)	62,525
Public safety	1,424,775	1,424,775	1,221,467	(203,308)	1,183,520
Streets and related facilities	77,000	77,000	136,893	59,893	120,163
Recreation	139,800	139,800	108,972	(30,828)	119,931
Public areas	<u>97,740</u>	<u>97,740</u>	<u>89,907</u>	<u>(7,833)</u>	<u>90,475</u>
Total Public Charges for Services	<u>1,805,465</u>	<u>1,805,465</u>	<u>1,621,662</u>	<u>(183,803)</u>	<u>1,576,614</u>
INTERGOVERNMENTAL CHARGES FOR SERVICES					
State and federal reimbursements	11,020	11,020	200	(10,820)	312
County and other municipalities	189,590	189,590	80,710	(108,880)	84,179
City departments	<u>1,359,013</u>	<u>1,359,013</u>	<u>36,964</u>	<u>(1,322,049)</u>	<u>57,106</u>
Total Intergovernmental Charges for Services	<u>1,559,623</u>	<u>1,559,623</u>	<u>117,874</u>	<u>(1,441,749)</u>	<u>141,597</u>

COMMERCIAL

Interest on general investments	\$ 260,000	\$ 260,000	\$ 220,999	\$ (39,001)	\$ 209,282
Interest on special assessments	33,000	33,000	500	(32,500)	807
Other interest	<u>19,000</u>	<u>19,000</u>	<u>17,800</u>	<u>(1,200)</u>	<u>30,876</u>
Total Commercial	<u>312,000</u>	<u>312,000</u>	<u>239,299</u>	<u>(72,701)</u>	<u>240,965</u>

MISCELLANEOUS REVENUES

Rent of land and buildings	200,600	200,600	209,250	8,650	209,442
Sale of City property/loss compensation	15,810	15,810	23,388	7,578	47,263
Other miscellaneous revenues	<u>157,100</u>	<u>157,100</u>	<u>128,899</u>	<u>(28,201)</u>	<u>110,406</u>
Total Miscellaneous Revenues	<u>373,510</u>	<u>373,510</u>	<u>361,537</u>	<u>(11,973)</u>	<u>367,111</u>

OTHER FINANCING SOURCES

Transfers in	<u>2,068,494</u>	<u>2,068,494</u>	<u>86,890</u>	<u>(1,981,604)</u>	<u>-</u>
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**TOTAL REVENUES AND OTHER
FINANCING SOURCES**

	<u>\$ 31,375,352</u>	<u>\$ 31,392,904</u>	<u>\$ 27,397,475</u>	<u>\$ (3,995,429)</u>	<u>\$ 26,912,578</u>
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CITY OF WAUSAU, WISCONSIN
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
Period Ended November 30, 2014

	Budgeted Amounts		Actual	Variance with	2013
	Original	Final		Final Budget	Actual
GENERAL GOVERNMENT					
City Council	\$ 115,298	\$ 106,098	\$ 76,972	\$ 29,126	\$ 75,366
Mayor	229,680	229,680	206,390	23,290	202,822
City Promotion	136,400	117,400	116,790	610	116,796
Finance department	448,198	467,198	424,751	42,447	368,317
Data processing	675,797	675,797	586,405	89,392	497,077
City clerk/customer service	528,150	528,150	439,518	88,632	428,392
Elections	49,113	49,113	57,255	(8,142)	21,461
Assessor	629,047	629,047	541,340	87,707	517,547
City attorney	508,901	508,901	418,892	90,009	426,309
Municipal court	124,931	129,533	120,865	8,668	115,413
Human resources	293,597	304,128	274,191	29,937	275,181
City hall and other municipal buildings	347,417	347,417	279,181	68,236	262,830
Unclassified	29,275	37,650	18,841	18,809	35,264
Total General Government	<u>4,115,804</u>	<u>4,130,112</u>	<u>3,561,391</u>	<u>568,721</u>	<u>3,342,775</u>
PUBLIC SAFETY					
Police department	8,657,499	8,367,178	7,409,701	957,477	7,712,719
Fire department	3,412,851	3,602,425	2,973,960	628,465	3,128,236
Ambulance	2,894,524	2,894,524	2,593,725	300,799	2,500,806
Inspections and electrical systems	601,912	611,112	568,545	42,567	524,477
Total Public Safety	<u>15,566,786</u>	<u>15,475,239</u>	<u>13,545,931</u>	<u>1,929,308</u>	<u>13,866,238</u>
TRANSPORTATION AND STREETS					
Engineering	1,417,946	1,417,946	1,329,961	87,985	1,234,421
Department of public works	6,374,484	6,481,517	5,924,470	557,047	5,144,586
Total Transportation and Streets	<u>7,792,430</u>	<u>7,899,463</u>	<u>7,254,431</u>	<u>645,032</u>	<u>6,379,007</u>
SANITATION, HEALTH AND WELFARE					
Garbage and refuse collection	1,481,300	1,481,300	1,258,300	223,000	1,180,552
NATURAL RESOURCES/RECREATION					
Parks and recreation	2,419,032	2,437,790	1,927,897	509,893	1,859,392
TOTAL EXPENDITURES	<u>\$ 31,375,352</u>	<u>\$ 31,423,904</u>	<u>\$ 27,547,950</u>	<u>\$ 3,875,954</u>	<u>\$ 26,627,964</u>

CITY OF WAUSAU, WISCONSIN
GENERAL FUND
SUMMARY OF BUDGET MODIFICATIONS
Period Ended November 30, 2014

BUDGET REVENUES RECONCILIATION

2014 ADOPTED BUDGET	\$ 31,375,352
Resolution 13-1109 Budget carryover for Police Department for 60 body armor vests	7,437
Resolution 13-1109 Budget modification for grant funding for tree removal, grinding and planting carryover	<u>10,115</u>
2014 MODIFIED BUDGET	<u>\$ 31,392,904</u>

BUDGET EXPENDITURES RECONCILIATION

2014 ADOPTED BUDGET	\$ 31,375,352
Resolution 13-1109 Budget carryover for Police Department for 60 body armor vests	14,875
Resolution 13-1109 Budget carryover for Public Works projects - Complete 2012 Seal coating and line painting projects	14,919
Resolution 13-1109 Budget carryover for Parks Department - Complete 2012 Tree removal, grinding and planting project	<u>18,758</u>
2014 MODIFIED BUDGET	<u>\$ 31,423,904</u>