

CITY OF WAUSAU 2014 BUDGET
GENERAL FUND STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL
May 31th, 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 full CBL ground lease revenue of will not be realized. 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.

Other notable items include: permit revenue continues to lag 2013. The construction season was a late start this year and it is difficult to determine the impact at this time.

EXPENSES

The overall General Fund budget to actual looks great with 42% of the budget expended. Below are some noted items:

GENERAL GOVERNMENT

CCITC – This budget is on target. The current year to prior year variance represents timing of monthly payments.

TRANSPORTATION

DEPARTMENT OF PUBLIC WORKS – This budget is slightly over budget with 44% of the budget expended in the first five months. Current year expenses are substantially higher than 2013. This is due to two factors 1) motor pool charges are about \$100,000 over the 2013 actual due to the winter maintenance demands 2) change in salt accounting \$211,316. In prior years, salt was expensed when purchased and now salt is handled as an inventory item and expensed when used. The 2013 budget did not incur salt expense until December when salt was purchased. The inventory method will result in the recognition of expense as the salt is used.

PARKS

While the parks department expenses budget to actual are well within acceptable limits the prior year to current year look concerning. This situation is due to the timing of when the County bills the City for the monthly park expenses. The May report only represents four months of expenses.

CITY OF WAUSAU, WISCONSIN
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES - BUDGET AND ACTUAL
Period Ended May 31, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with	2013
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>	<u>Actual</u>
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)	13,090
Payments in lieu of taxes	114,566	114,566	1,424	(113,142)	16,023
Other taxes	<u>88,170</u>	<u>88,170</u>	<u>78,182</u>	<u>(9,988)</u>	<u>46,707</u>
Total Taxes	<u>16,074,419</u>	<u>16,074,419</u>	<u>15,907,669</u>	<u>(166,750)</u>	<u>15,646,426</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	2,376,813	2,376,813	1,187,528	(1,189,285)	1,144,369
Other grants	<u>204,000</u>	<u>211,437</u>	<u>100,037</u>	<u>(111,400)</u>	<u>94,002</u>
Total Intergovernmental	<u>8,053,492</u>	<u>8,060,929</u>	<u>1,483,072</u>	<u>(6,577,857)</u>	<u>1,436,697</u>
LICENSES AND PERMITS					
Licenses	159,516	159,516	126,348	(33,168)	102,848
Franchise fees	325,000	325,000	95,694	(229,306)	91,697
Permits	<u>238,833</u>	<u>238,833</u>	<u>49,562</u>	<u>(189,271)</u>	<u>67,242</u>
Total Licenses and Permits	<u>723,349</u>	<u>723,349</u>	<u>271,604</u>	<u>(451,745)</u>	<u>261,787</u>
FINES, FORFEITURES AND PENALTIES					
	<u>405,000</u>	<u>405,000</u>	<u>182,902</u>	<u>(222,098)</u>	<u>171,979</u>
PUBLIC CHARGES FOR SERVICES					
General government	66,150	66,150	34,987	(31,163)	25,906
Public safety	1,424,775	1,424,775	525,829	(898,946)	501,884
Streets and related facilities	77,000	77,000	84,284	7,284	74,472
Recreation	139,800	139,800	63,834	(75,966)	46,477
Public areas	<u>97,740</u>	<u>97,740</u>	<u>31,393</u>	<u>(66,347)</u>	<u>16,169</u>
Total Public Charges for Services	<u>1,805,465</u>	<u>1,805,465</u>	<u>740,327</u>	<u>(1,065,138)</u>	<u>664,908</u>
INTERGOVERNMENTAL CHARGES FOR SERVICES					
State and federal reimbursements	11,020	11,020	100	(10,920)	20
County and other municipalities	189,590	189,590	46,131	(143,459)	54,237
City departments	<u>1,359,013</u>	<u>1,359,013</u>	<u>17,508</u>	<u>(1,341,505)</u>	<u>7,596</u>
Total Intergovernmental Charges for Services	<u>1,559,623</u>	<u>1,559,623</u>	<u>63,739</u>	<u>(1,495,884)</u>	<u>61,853</u>

COMMERCIAL

Interest on general investments	\$ 260,000	\$ 260,000	\$ 96,138	\$ (163,862)	\$ 71,983
Interest on special assessments	33,000	33,000	38	(32,962)	163
Other interest	<u>19,000</u>	<u>19,000</u>	<u>16,826</u>	<u>(2,174)</u>	<u>11,525</u>
Total Commercial	<u>312,000</u>	<u>312,000</u>	<u>113,002</u>	<u>(198,998)</u>	<u>83,671</u>

MISCELLANEOUS REVENUES

Rent of land and buildings	200,600	200,600	95,583	(105,017)	110,072
Sale of City property/loss compensation	15,810	15,810	8,063	(7,747)	18,121
Other miscellaneous revenues	<u>157,100</u>	<u>157,100</u>	<u>2,610</u>	<u>(154,490)</u>	<u>15,287</u>
Total Miscellaneous Revenues	<u>373,510</u>	<u>373,510</u>	<u>106,256</u>	<u>(267,254)</u>	<u>143,480</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>\$ 18,868,571</u>	<u>\$ (12,514,218)</u>	<u>\$ 18,470,801</u>
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CITY OF WAUSAU, WISCONSIN
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

Period Ended May 31, 2014

	Budgeted Amounts		Actual	Variance with	2013
	Original	Final		Final Budget	Actual
GENERAL GOVERNMENT					
City Council	\$ 115,298	\$ 115,298	\$ 34,208	\$ 81,090	\$ 33,727
Mayor	229,680	229,680	90,795	138,885	91,645
City Promotion	136,400	136,400	71,395	65,005	71,578
Finance department	448,198	448,198	157,593	290,605	160,792
Data processing	675,797	675,797	330,322	345,475	299,708
City clerk/customer service	528,150	528,150	192,958	335,192	199,969
Elections	49,113	49,113	21,243	27,870	17,112
Assessor	629,047	629,047	223,893	405,154	231,954
City attorney	508,901	508,901	181,340	327,561	174,363
Municipal court	124,931	124,931	49,930	75,001	66,456
Human resources	293,597	293,597	138,951	154,646	130,147
City hall and other municipal buildings	347,417	347,417	120,849	226,568	123,703
Unclassified	29,275	29,275	5,326	23,949	28,563
Total General Government	<u>4,115,804</u>	<u>4,115,804</u>	<u>1,618,803</u>	<u>2,497,001</u>	<u>1,629,717</u>
PUBLIC SAFETY					
Police department	8,657,499	8,672,374	3,355,878	5,316,496	3,471,541
Fire department	3,412,851	3,412,851	1,408,146	2,004,705	1,453,425
Ambulance	2,894,524	2,894,524	1,217,375	1,677,149	1,114,695
Inspections and electrical systems	601,912	611,112	248,675	362,437	229,573
Total Public Safety	<u>15,566,786</u>	<u>15,590,861</u>	<u>6,230,074</u>	<u>9,360,787</u>	<u>6,269,234</u>
TRANSPORTATION AND STREETS					
Engineering	1,417,946	1,417,946	535,264	882,682	547,359
Department of public works	6,374,484	6,548,512	2,883,967	3,664,545	2,544,378
Total Transportation and Streets	<u>7,792,430</u>	<u>7,966,458</u>	<u>3,419,231</u>	<u>4,547,227</u>	<u>3,091,737</u>
SANITATION, HEALTH AND WELFARE					
Garbage and refuse collection	1,481,300	1,481,300	485,277	996,023	368,005
NATURAL RESOURCES/RECREATION					
Parks and recreation	2,419,032	2,437,790	640,615	1,797,175	594,438
TOTAL EXPENDITURES	<u>\$ 31,375,352</u>	<u>\$ 31,592,213</u>	<u>\$ 12,394,000</u>	<u>\$ 19,198,213</u>	<u>\$ 11,953,131</u>

CITY OF WAUSAU, WISCONSIN
GENERAL FUND
SUMMARY OF BUDGET MODIFICATIONS
Period Ended May 31, 2014

BUDGET REVENUES RECONCILIATION

2014 ADOPTED BUDGET	\$ 31,375,352
Resolution 13-1109 Budget carryover for Police Department for 60 body armor vests	<u>7,437</u>
2014 MODIFIED BUDGET	<u>\$ 31,382,789</u>

BUDGET EXPENDITURES RECONCILIATION

2014 ADOPTED BUDGET	\$ 31,375,352
Resolution 13-1109 Budget carryover for Inspections Department for purchase of mobile devices and related data plans to complete scanning of building plans	9,200
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	174,028
Resolution 13-1109 Budget carryover for Parks Department - Complete 2012 Tree removal, grinding and planting project	<u>18,758</u>
2014 MODIFIED BUDGET	<u>\$ 31,592,213</u>