

CITY OF WAUSAU 2014 BUDGET
GENERAL FUND STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL
July 31st, 2014
NARRATIVE

REVENUES

Generally, revenues to date look good compared to prior year and budget.

Negative revenue impacts will occur in the rent of land and buildings since the full CBL ground lease revenue 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. It is difficult to determine the impact at this time.

EXPENSES

The overall General Fund budget to actual looks great with 55% of the budget expended with 58% of the year completed. Beginning in July we are beginning to record vacation and comptime accruals on a monthly basis. Compensatory time can be substantial in the police and fire departments and hopefully this adjustment will alert us to problems early on. Below are some noted items:

GENERAL GOVERNMENT

CITY PROMOTIONS – This budget contains membership dues which are generally funded at the beginning of the year.

CCITC – This budget is on target and reflects 8 months of operating payments to the CCITC. The current year to prior/year and budget/actual variance represents timing of monthly payments.

TRANSPORTATION

DEPARTMENT OF PUBLIC WORKS – This budget is slightly over budget with 60% of the budget expended in the first seven 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 July report only represents six months of expenses.

YEAREND CONCERNS

Street Lighting and Signalization Costs - 2013 year end expenses were \$494,000. The 2014 budget provides for \$475,000. This line item will be overspent without supplementation.

Impact of Sick Leave Payout on Salaries – We have a number of individuals who have retired or will be retiring in 2014. In some situations the sick leave payout was offset by position vacancies but in other departments that will not be the case.

CITY OF WAUSAU, WISCONSIN
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES - BUDGET AND ACTUAL
Period Ended July 31, 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	18,990	(8,810)	18,811
Payments in lieu of taxes	114,566	114,566	2,024	(112,542)	2,023
Other taxes	<u>88,170</u>	<u>88,170</u>	<u>101,421</u>	<u>13,251</u>	<u>88,564</u>
Total Taxes	<u>16,074,419</u>	<u>16,074,419</u>	<u>15,966,318</u>	<u>(108,101)</u>	<u>15,680,004</u>
INTERGOVERNMENTAL					
State shared taxes	4,434,779	4,434,779	1,059,633	(3,375,146)	1,023,949
Expenditure restraint	755,879	755,879	755,879	-	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	1,781,293	(595,520)	1,716,553
Other grants	<u>204,000</u>	<u>211,437</u>	<u>160,753</u>	<u>(50,684)</u>	<u>156,361</u>
Total Intergovernmental	<u>8,053,492</u>	<u>8,060,929</u>	<u>4,057,899</u>	<u>(4,003,030)</u>	<u>3,980,838</u>
LICENSES AND PERMITS					
Licenses	159,516	159,516	166,545	7,029	144,398
Franchise fees	325,000	325,000	95,694	(229,306)	91,697
Permits	<u>238,833</u>	<u>238,833</u>	<u>98,067</u>	<u>(140,766)</u>	<u>115,878</u>
Total Licenses and Permits	<u>723,349</u>	<u>723,349</u>	<u>360,306</u>	<u>(363,043)</u>	<u>351,973</u>
FINES, FORFEITURES AND PENALTIES					
	<u>405,000</u>	<u>405,000</u>	<u>242,422</u>	<u>(162,578)</u>	<u>216,355</u>
PUBLIC CHARGES FOR SERVICES					
General government	66,150	66,150	42,993	(23,157)	40,668
Public safety	1,424,775	1,424,775	745,959	(678,816)	720,805
Streets and related facilities	77,000	77,000	106,883	29,883	89,426
Recreation	139,800	139,800	63,834	(75,966)	69,330
Public areas	<u>97,740</u>	<u>97,740</u>	<u>33,075</u>	<u>(64,665)</u>	<u>38,429</u>
Total Public Charges for Services	<u>1,805,465</u>	<u>1,805,465</u>	<u>992,744</u>	<u>(812,721)</u>	<u>958,658</u>
INTERGOVERNMENTAL CHARGES FOR SERVICES					
State and federal reimbursements	11,020	11,020	160	(10,860)	262
County and other municipalities	189,590	189,590	62,773	(126,817)	60,422
City departments	<u>1,359,013</u>	<u>1,359,013</u>	<u>18,956</u>	<u>(1,340,057)</u>	<u>51,184</u>
Total Intergovernmental Charges for Services	<u>1,559,623</u>	<u>1,559,623</u>	<u>81,889</u>	<u>(1,477,734)</u>	<u>111,868</u>

COMMERCIAL

Interest on general investments	\$ 260,000	\$ 260,000	\$ 172,699	\$ (87,301)	\$ 140,712
Interest on special assessments	33,000	33,000	91	(32,909)	546
Other interest	19,000	19,000	7,482	(11,518)	16,454
Total Commercial	<u>312,000</u>	<u>312,000</u>	<u>180,272</u>	<u>(131,728)</u>	<u>157,712</u>

MISCELLANEOUS REVENUES

Rent of land and buildings	200,600	200,600	116,583	(84,017)	143,959
Sale of City property/loss compensation	15,810	15,810	9,563	(6,247)	24,576
Other miscellaneous revenues	157,100	157,100	15,480	(141,620)	21,108
Total Miscellaneous Revenues	<u>373,510</u>	<u>373,510</u>	<u>141,626</u>	<u>(231,884)</u>	<u>189,643</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>\$ 22,023,476</u>	<u>\$ (9,359,313)</u>	<u>\$ 21,647,051</u>
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CITY OF WAUSAU, WISCONSIN
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

Period Ended July 31, 2014

	Budgeted Amounts		Actual	Variance with	2013
	Original	Final		Final Budget	Actual
GENERAL GOVERNMENT					
City Council	\$ 115,298	\$ 115,298	\$ 47,164	\$ 68,134	\$ 46,808
Mayor	229,680	229,680	128,003	101,677	125,477
City Promotion	136,400	136,400	86,992	49,408	95,643
Finance department	448,198	448,198	270,401	177,797	245,251
Data processing	675,797	675,797	430,322	245,475	396,748
City clerk/customer service	528,150	528,150	272,867	255,283	279,165
Elections	49,113	49,113	22,457	26,656	17,120
Assessor	629,047	629,047	344,622	284,425	323,328
City attorney	508,901	508,901	254,499	254,402	248,940
Municipal court	124,931	124,931	74,878	50,053	82,797
Human resources	293,597	293,597	196,487	97,110	172,519
City hall and other municipal buildings	347,417	347,417	170,094	177,323	165,775
Unclassified	29,275	29,275	13,006	16,269	29,114
Total General Government	<u>4,115,804</u>	<u>4,115,804</u>	<u>2,311,792</u>	<u>1,804,012</u>	<u>2,228,685</u>
PUBLIC SAFETY					
Police department	8,657,499	8,672,374	4,674,881	3,997,493	4,723,076
Fire department	3,412,851	3,412,851	1,859,001	1,553,850	2,026,072
Ambulance	2,894,524	2,894,524	1,620,502	1,274,022	1,563,009
Inspections and electrical systems	601,912	611,112	360,551	250,561	316,692
Total Public Safety	<u>15,566,786</u>	<u>15,590,861</u>	<u>8,514,935</u>	<u>7,075,926</u>	<u>8,628,849</u>
TRANSPORTATION AND STREETS					
Engineering	1,417,946	1,417,946	793,597	624,349	754,058
Department of public works	6,374,484	6,548,512	3,956,135	2,592,377	3,415,753
Total Transportation and Streets	<u>7,792,430</u>	<u>7,966,458</u>	<u>4,749,732</u>	<u>3,216,726</u>	<u>4,169,811</u>
SANITATION, HEALTH AND WELFARE					
Garbage and refuse collection	1,481,300	1,481,300	741,138	740,162	715,466
NATURAL RESOURCES/RECREATION					
Parks and recreation	2,419,032	2,437,790	1,069,345	1,368,445	1,010,575
TOTAL EXPENDITURES	<u>\$ 31,375,352</u>	<u>\$ 31,592,213</u>	<u>\$ 17,386,942</u>	<u>\$ 14,205,271</u>	<u>\$ 16,753,386</u>

CITY OF WAUSAU, WISCONSIN
GENERAL FUND
SUMMARY OF BUDGET MODIFICATIONS
Period Ended July 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>