

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

## **REVENUES**

Generally, revenues to date look good compared to prior year and budget. 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 63.72% of the budget expended with 66.66% of the year completed. Below are some noted items:

### **GENERAL GOVERNMENT**

CCITC – This budget is on target and reflects 9 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 68% of the budget expended in the first eight 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 and 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.

### **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 August report only represents six months of expenses.

### **YEAREND CONCERNS**

**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 August 31, 2014

	Budgeted Amounts		Actual	Variance with Final Budget	2013 Actual
	Original	Final			
<b>TAXES</b>					
General property taxes	\$ 15,843,883	\$ 15,843,883	\$ 15,843,883	\$ -	\$ 15,570,606
Mobile home parking fees	27,800	27,800	20,690	(7,110)	20,661
Payments in lieu of taxes	114,566	114,566	2,324	(112,242)	2,323
Other taxes	<u>88,170</u>	<u>88,170</u>	<u>109,601</u>	<u>21,431</u>	<u>93,153</u>
Total Taxes	<u>16,074,419</u>	<u>16,074,419</u>	<u>15,976,498</u>	<u>(97,921)</u>	<u>15,686,743</u>
<b>INTERGOVERNMENTAL</b>					
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>161,194</u>	<u>(50,243)</u>	<u>156,499</u>
Total Intergovernmental	<u>8,053,492</u>	<u>8,060,929</u>	<u>4,058,340</u>	<u>(4,002,589)</u>	<u>3,980,976</u>
<b>LICENSES AND PERMITS</b>					
Licenses	159,516	159,516	170,135	10,619	150,376
Franchise fees	325,000	325,000	192,433	(132,567)	156,310
Permits	<u>238,833</u>	<u>238,833</u>	<u>122,939</u>	<u>(115,894)</u>	<u>140,536</u>
Total Licenses and Permits	<u>723,349</u>	<u>723,349</u>	<u>485,507</u>	<u>(237,842)</u>	<u>447,222</u>
<b>FINES, FORFEITURES AND PENALTIES</b>					
	<u>405,000</u>	<u>405,000</u>	<u>272,229</u>	<u>(132,771)</u>	<u>246,070</u>
<b>PUBLIC CHARGES FOR SERVICES</b>					
General government	66,150	66,150	44,711	(21,439)	45,898
Public safety	1,424,775	1,424,775	852,055	(572,720)	846,763
Streets and related facilities	77,000	77,000	114,554	37,554	89,822
Recreation	139,800	139,800	81,549	(58,251)	109,365
Public areas	<u>97,740</u>	<u>97,740</u>	<u>47,612</u>	<u>(50,128)</u>	<u>66,635</u>
Total Public Charges for Services	<u>1,805,465</u>	<u>1,805,465</u>	<u>1,140,481</u>	<u>(664,984)</u>	<u>1,158,483</u>
<b>INTERGOVERNMENTAL CHARGES FOR SERVICES</b>					
State and federal reimbursements	11,020	11,020	160	(10,860)	272
County and other municipalities	189,590	189,590	68,848	(120,742)	60,422
City departments	<u>1,359,013</u>	<u>1,359,013</u>	<u>20,553</u>	<u>(1,338,460)</u>	<u>56,464</u>
Total Intergovernmental Charges for Services	<u>1,559,623</u>	<u>1,559,623</u>	<u>89,561</u>	<u>(1,470,062)</u>	<u>117,158</u>

**COMMERCIAL**

Interest on general investments	\$ 260,000	\$ 260,000	\$ 185,360	\$ (74,640)	\$ 152,371
Interest on special assessments	33,000	33,000	140	(32,860)	658
Other interest	19,000	19,000	7,482	(11,518)	21,250
Total Commercial	<u>312,000</u>	<u>312,000</u>	<u>192,982</u>	<u>(119,018)</u>	<u>174,279</u>

**MISCELLANEOUS REVENUES**

Rent of land and buildings	200,600	200,600	127,083	(73,517)	158,942
Sale of City property/loss compensation	15,810	15,810	10,874	(4,936)	44,599
Other miscellaneous revenues	157,100	157,100	128,339	(28,761)	104,873
Total Miscellaneous Revenues	<u>373,510</u>	<u>373,510</u>	<u>266,296</u>	<u>(107,214)</u>	<u>308,414</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>\$ 22,481,894</u>	<u>\$ (8,900,895)</u>	<u>\$ 22,119,345</u>
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**CITY OF WAUSAU, WISCONSIN**  
**GENERAL FUND**  
**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL**

Period Ended August 31, 2014

	Budgeted Amounts		Actual	Variance with	2013
	Original	Final		Final Budget	Actual
<b>GENERAL GOVERNMENT</b>					
City Council	\$ 115,298	\$ 115,298	\$ 55,246	\$ 60,052	\$ 57,145
Mayor	229,680	229,680	152,280	77,400	149,040
City Promotion	136,400	136,400	83,722	52,678	109,983
Finance department	448,198	448,198	324,054	124,144	284,049
Data processing	675,797	675,797	484,889	190,908	443,748
City clerk/customer service	528,150	528,150	324,544	203,606	322,368
Elections	49,113	49,113	37,896	11,217	17,136
Assessor	629,047	629,047	383,925	245,122	377,048
City attorney	508,901	508,901	328,247	180,654	320,040
Municipal court	124,931	124,931	83,850	41,081	91,556
Human resources	293,597	293,597	213,287	80,310	205,657
City hall and other municipal buildings	347,417	347,417	189,537	157,880	184,352
Unclassified	29,275	29,275	13,052	16,223	34,837
Total General Government	<u>4,115,804</u>	<u>4,115,804</u>	<u>2,674,529</u>	<u>1,441,275</u>	<u>2,596,959</u>
<b>PUBLIC SAFETY</b>					
Police department	8,657,499	8,672,374	5,455,771	3,216,603	5,580,123
Fire department	3,412,851	3,412,851	2,174,002	1,238,849	2,358,033
Ambulance	2,894,524	2,894,524	1,904,698	989,826	1,856,097
Inspections and electrical systems	601,912	611,112	422,048	189,064	373,684
Total Public Safety	<u>15,566,786</u>	<u>15,590,861</u>	<u>9,956,519</u>	<u>5,634,342</u>	<u>10,167,937</u>
<b>TRANSPORTATION AND STREETS</b>					
Engineering	1,417,946	1,417,946	952,440	465,506	896,620
Department of public works	6,374,484	6,548,512	4,470,277	2,078,235	3,994,911
Total Transportation and Streets	<u>7,792,430</u>	<u>7,966,458</u>	<u>5,422,717</u>	<u>2,543,741</u>	<u>4,891,531</u>
<b>SANITATION, HEALTH AND WELFARE</b>					
Garbage and refuse collection	1,481,300	1,481,300	859,302	621,998	828,824
<b>NATURAL RESOURCES/RECREATION</b>					
Parks and recreation	2,419,032	2,437,790	1,079,460	1,358,330	1,251,146
<b>TOTAL EXPENDITURES</b>	<u>\$ 31,375,352</u>	<u>\$ 31,592,213</u>	<u>\$ 19,992,527</u>	<u>\$ 11,599,686</u>	<u>\$ 19,736,397</u>

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