

CITY OF WAUSAU 2014 BUDGET
GENERAL FUND STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL
April 30th, 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 appears to be lagging 2013 but this trend reverses in May.

EXPENSES

The overall General Fund budget to actual looks great with 32% 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 38% of the budget expended in the first four 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 April report only represents three months of expenses while in 2013 comparable report only contained 2 months of expenses.

CITY OF WAUSAU, WISCONSIN
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES - BUDGET AND ACTUAL
Period Ended April 30, 2014

	Budgeted Amounts		Actual	Variance with	2013
	Original	Final		Final Budget	Actual
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)	9,490
Payments in lieu of taxes	114,566	114,566	1,124	(113,442)	15,723
Other taxes	88,170	88,170	67,457	(20,713)	30,866
Total Taxes	16,074,419	16,074,419	15,896,644	(177,775)	15,626,685
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	204,000	211,437	92,599	(118,838)	73,432
Total Intergovernmental	8,053,492	8,060,929	1,475,634	(6,585,295)	1,416,127
LICENSES AND PERMITS					
Licenses	159,516	159,516	90,906	(68,610)	76,668
Franchise fees	325,000	325,000	-	(325,000)	-
Permits	238,833	238,833	31,654	(207,179)	54,080
Total Licenses and Permits	723,349	723,349	122,560	(600,789)	130,748
FINES, FORFEITURES AND PENALTIES					
	405,000	405,000	154,704	(250,296)	143,746
PUBLIC CHARGES FOR SERVICES					
General government	66,150	66,150	27,139	(39,011)	19,066
Public safety	1,424,775	1,424,775	382,592	(1,042,183)	382,139
Streets and related facilities	77,000	77,000	73,253	(3,747)	34,375
Recreation	139,800	139,800	47,552	(92,248)	46,477
Public areas	97,740	97,740	16,927	(80,813)	16,169
Total Public Charges for Services	1,805,465	1,805,465	547,463	(1,258,002)	498,226
INTERGOVERNMENTAL CHARGES FOR SERVICES					
State and federal reimbursements	11,020	11,020	80	(10,940)	20
County and other municipalities	189,590	189,590	44,240	(145,350)	54,237
City departments	1,359,013	1,359,013	17,123	(1,341,890)	7,165
Total Intergovernmental Charges for Services	1,559,623	1,559,623	61,443	(1,498,180)	61,422

COMMERCIAL

Interest on general investments	\$ 260,000	\$ 260,000	\$ 95,303	\$ (164,697)	\$ 57,372
Interest on special assessments	33,000	33,000	10	(32,990)	51
Other interest	<u>19,000</u>	<u>19,000</u>	<u>12,902</u>	<u>(6,098)</u>	<u>9,729</u>
Total Commercial	<u>312,000</u>	<u>312,000</u>	<u>108,215</u>	<u>(203,785)</u>	<u>67,152</u>

MISCELLANEOUS REVENUES

Rent of land and buildings	200,600	200,600	85,083	(115,517)	93,229
Sale of City property/loss compensation	15,810	15,810	7,104	(8,706)	17,533
Other miscellaneous revenues	<u>157,100</u>	<u>157,100</u>	<u>679</u>	<u>(156,421)</u>	<u>15,152</u>
Total Miscellaneous Revenues	<u>373,510</u>	<u>373,510</u>	<u>92,866</u>	<u>(280,644)</u>	<u>125,914</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>\$ 18,459,529</u>	<u>\$ (12,923,260)</u>	<u>\$ 18,070,020</u>
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CITY OF WAUSAU, WISCONSIN
GENERAL FUND
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES - BUDGET AND ACTUAL
Period Ended April 30, 2014

	Budgeted Amounts		Actual	Variance with	2013
	Original	Final		Final Budget	Actual
GENERAL GOVERNMENT					
City Council	\$ 115,298	\$ 115,298	\$ 26,019	\$ 89,279	\$ 26,532
Mayor	229,680	229,680	72,269	157,411	72,949
City Promotion	136,400	136,400	41,121	95,279	37,165
Finance department	448,198	448,198	124,889	323,309	130,463
Data processing	675,797	675,797	280,322	395,475	205,708
City clerk/customer service	528,150	528,150	153,190	374,960	160,653
Elections	49,113	49,113	16,774	32,339	17,023
Assessor	629,047	629,047	177,397	451,650	181,650
City attorney	508,901	508,901	149,807	359,094	130,586
Municipal court	124,931	124,931	35,575	89,356	57,721
Human resources	293,597	293,597	102,343	191,254	89,086
City hall and other municipal buildings	347,417	347,417	100,625	246,792	100,259
Unclassified	29,275	29,275	13,826	15,449	28,482
Total General Government	<u>4,115,804</u>	<u>4,115,804</u>	<u>1,294,157</u>	<u>2,821,647</u>	<u>1,238,277</u>
PUBLIC SAFETY					
Police department	8,657,499	8,672,374	2,695,459	5,976,915	2,804,761
Fire department	3,412,851	3,412,851	1,170,960	2,241,891	1,192,887
Ambulance	2,894,524	2,894,524	996,966	1,897,558	916,847
Inspections and electrical systems	601,912	611,112	201,537	409,575	184,538
Total Public Safety	<u>15,566,786</u>	<u>15,590,861</u>	<u>5,064,922</u>	<u>10,525,939</u>	<u>5,099,033</u>
TRANSPORTATION AND STREETS					
Engineering	1,417,946	1,417,946	430,345	987,601	432,475
Department of public works	6,374,484	6,548,512	2,474,534	4,073,978	2,098,545
Total Transportation and Streets	<u>7,792,430</u>	<u>7,966,458</u>	<u>2,904,879</u>	<u>5,061,579</u>	<u>2,531,020</u>
SANITATION, HEALTH AND WELFARE					
Garbage and refuse collection	1,481,300	1,481,300	369,267	1,112,033	349,249
NATURAL RESOURCES/RECREATION					
Parks and recreation	2,419,032	2,437,790	501,419	1,936,371	300,228
TOTAL EXPENDITURES AND OTHER FINANCING USES					
	<u>\$ 31,375,352</u>	<u>\$ 31,592,213</u>	<u>\$ 10,134,644</u>	<u>\$ 21,457,569</u>	<u>\$ 9,517,807</u>