

CITY OF WAUSAU 2013 BUDGET
COMBINED STATEMENT OF EXPENDITURES – GENERAL FUND
April 30, 2013
NARRATIVE

GENERAL GOVERNMENT

CITY PROMOTION – Reflects contractual service payments for the fire study, actuarial report on postemployment benefits, Lake Wausau water study and public access taping of council meetings.

FINANCE DEPARTMENT – 2013 reflects the first installment payment on the annual audit which was not paid until May in 2012.

CITY ATTORNEY – The Assistant City Attorney position was vacant during the first quarter of 2012.

HUMAN RESOURCES – 2012 reflected the retirement payments for the HR manager.

UNCLASSIFIED – 2013 expenditures to date reflect the new payment to the Boys and Girls Club of \$25,000.

PUBLIC SAFETY

POLICE – Is reporting higher payroll costs due to personnel inflation, additional participation in the health plan and the HSA payments made to employees in February compared to the prior year when the expense was made in monthly premium payments to our health insurance provider or transferred to the City's HRA.

FIRE AND AMBULANCE – Higher payroll costs due to personnel inflation, additional participation in the health plan and the HSA payments made to employees in February compared to the prior year when the expense was made in monthly premium payments to our health insurance provider or transferred to the City's HRA.

TRANSPORTATION

ENGINEERING – Reflects capital equipment purchases included within the 2013 budget, additional health insurance due to the HRA payment and a change to family insurance for some staff.

DEPARTMENT OF PUBLIC WORKS - This budget reflects the significant 2013 snowfall. There should be sufficient money budgeted to prevent a negative budget to actual variance at yearend.

NATURAL RESOURCES/RECREATION

PARKS – 2013 reflects two months of County billing versus three months in 2012.

OVERALL EXPENDITURE TO BUDGET REMAINS POSITIVE WITH NO OVERALL DIFFICULTIES EXPECTED AT THIS TIME.

CITY OF WAUSAU, WISCONSIN
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
Period Ended April 30, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>	<u>2012 Actual</u>
	<u>Original</u>	<u>Final</u>			
GENERAL GOVERNMENT					
City Council	\$ 100,242	\$ 100,242	\$ 26,532	\$ 73,710	\$ 29,099
Mayor	226,468	226,468	72,949	153,519	78,735
City Promotion	110,050	130,050	37,165	92,885	27,273
Finance department	419,710	450,710	130,463	320,247	119,588
Data processing	612,610	612,610	205,708	406,902	219,792
City clerk/customer service	515,003	515,003	160,653	354,350	163,233
Elections	35,643	35,643	17,023	18,620	32,248
Assessor	577,842	583,842	181,650	402,192	183,420
City attorney	414,899	414,899	130,586	284,313	106,269
Municipal court	122,799	122,799	57,721	65,078	59,018
Human resources	279,637	306,637	89,086	217,551	151,035
City hall and other municipal buildings	347,411	347,411	100,259	247,152	88,020
Unclassified	54,275	54,275	28,482	25,793	5,144
	<u>3,816,589</u>	<u>3,900,589</u>	<u>1,238,277</u>	<u>2,662,312</u>	<u>1,262,874</u>
PUBLIC SAFETY					
Police department	8,423,329	8,489,280	2,804,761	5,684,519	2,682,123
Fire department	3,407,444	3,425,244	1,192,887	2,232,357	1,133,962
Ambulance	2,944,298	2,944,298	916,847	2,027,451	910,877
Inspections and electrical systems	566,271	569,471	184,538	384,933	186,494
Total Public Safety	<u>15,341,342</u>	<u>15,428,293</u>	<u>5,099,033</u>	<u>10,329,260</u>	<u>4,913,456</u>
TRANSPORTATION AND STREETS					
Engineering	1,407,942	1,407,942	432,475	975,467	410,810
Department of public works	6,438,363	6,488,363	2,098,545	4,389,818	1,889,198
Total Transportation and Streets	<u>7,846,305</u>	<u>7,896,305</u>	<u>2,531,020</u>	<u>5,365,285</u>	<u>2,300,008</u>
SANITATION, HEALTH AND WELFARE					
Garbage and refuse collection	1,396,669	1,396,669	349,249	1,047,420	326,530
NATURAL RESOURCES/RECREATION					
Parks and recreation	2,292,404	2,302,519	300,228	2,002,291	487,959
TOTAL EXPENDITURES	<u>\$ 30,693,309</u>	<u>\$ 30,924,375</u>	<u>\$ 9,517,807</u>	<u>\$ 21,406,568</u>	<u>\$ 9,290,827</u>

CITY OF WAUSAU 2013 BUDGET
COMBINED STATEMENT OF REVENUES – GENERAL FUND
April 30, 2013
NARRATIVE

While expenditures are generally spread evenly throughout the year; revenues do not lend themselves to interim budget to actual comparison.

GENERAL PROPERTY TAXES – Property taxes are recorded as revenue in January of the year services financed by the levy are provided. No negative 2013 financial impact is expected. The City of Wausau collects real estate taxes in three installments January 31, April 30 and July 31. Any unpaid real estate taxes are “sold” to the County at July 31st. The City retains collection responsibility for personal property taxes.

OTHER TAXES – No negative 2013 financial impact is expected.

INTERGOVERNMENTAL GRANTS & AIDS – These revenues are recorded when received or earned. The State of Wisconsin remits state aids at various intervals throughout the year. Shared Revenue is paid in July and November. Transportation Aids are paid January, April, July and October. Computer Pilot, Expenditure Restraint are paid in July. Aid for Municipal Services is paid in February. No negative financial impact is expected.

LICENSES AND PERMITS – The most significant revenue source within this category is our cable franchise fee of \$315,000. This fee is paid approximately 45 days after quarter end. Generally, alcohol related licenses are due in June.

PUBLIC CHARGES FOR SERVICES – Ambulance revenues are the major revenue within this category. Ambulance revenues are up about \$107,000 from 2012.

INTERGOVERNMENT CHARGES FOR SERVICES – The majority of this revenue is generated from charging other funds for central services. These adjustments are generally recorded at yearend.

MISCELLANEOUS REVENUE –Reduction in the Rent of land and buildings from the prior year reflects the reclassification of the airport as an Enterprise Fund.

OTHER FINANCING SOURCES – Annual transfers from other funds include Room Tax, Water, Sewer and Motor Pool are recorded at yearend.

OVERALL REVENUE EXPECTATION REMAINS POSITIVE WITH OVERALL DIFFICULTIES EXPECTED AT THIS TIME.

CITY OF WAUSAU, WISCONSIN
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES - BUDGET AND ACTUAL
Period Ended April 30, 2013

	Budgeted Amounts		Actual	Variance with Final Budget	2012 Actual
	Original	Final			
TAXES					
General property taxes	\$ 15,570,606	\$ 15,570,606	\$ 15,570,606	\$ -	\$ 15,546,035
Mobile home parking fees	28,150	28,150	9,490	(18,660)	7,866
Payments in lieu of taxes	114,566	114,566	15,723	(98,843)	41,225
Other taxes	<u>81,027</u>	<u>81,027</u>	<u>30,866</u>	<u>(50,161)</u>	<u>23,433</u>
	<u>15,794,349</u>	<u>15,794,349</u>	<u>15,626,685</u>	<u>(167,664)</u>	<u>15,618,559</u>
INTERGOVERNMENTAL					
State shared taxes	4,433,432	4,433,432	-	(4,433,432)	-
Expenditure restraint	792,433	792,433	-	(792,433)	-
Fire insurance tax	94,000	94,000	-	(94,000)	-
Municipal services	187,021	187,021	198,326	11,305	187,021
Transportation aids	2,289,930	2,289,930	1,144,369	(1,145,561)	1,163,861
Other grants	<u>183,125</u>	<u>193,240</u>	<u>73,432</u>	<u>(119,808)</u>	<u>63,108</u>
Total Intergovernmental	<u>7,979,941</u>	<u>7,990,056</u>	<u>1,416,127</u>	<u>(6,573,929)</u>	<u>1,413,990</u>
LICENSES AND PERMITS					
Licenses	153,290	153,290	76,668	(76,622)	69,042
Franchise fees	315,000	315,000	-	(315,000)	-
Permits	<u>175,909</u>	<u>175,909</u>	<u>54,080</u>	<u>(121,829)</u>	<u>52,540</u>
Total Licenses and Permits	<u>644,199</u>	<u>644,199</u>	<u>130,748</u>	<u>(513,451)</u>	<u>121,582</u>
FINES, FORFEITURES AND PENALTIES					
	<u>370,800</u>	<u>370,800</u>	<u>143,746</u>	<u>(227,054)</u>	<u>125,066</u>
PUBLIC CHARGES FOR SERVICES					
General government	56,750	56,750	19,066	(37,684)	25,852
Public safety	1,357,262	1,357,262	382,139	(975,123)	274,331
Streets and related facilities	57,300	57,300	34,375	(22,925)	13,504
Other transportation	-	-	-	-	2,671
Recreation	141,700	141,700	46,477	(95,223)	57,438
Public areas	<u>97,740</u>	<u>97,740</u>	<u>16,169</u>	<u>(81,571)</u>	<u>22,162</u>
Total Public Charges for Services	<u>1,710,752</u>	<u>1,710,752</u>	<u>498,226</u>	<u>(1,212,526)</u>	<u>395,958</u>
INTERGOVERNMENTAL CHARGES FOR SERVICES					
State and federal reimbursements	10,860	10,860	20	(10,840)	10,730
County and other municipalities	208,800	208,800	54,237	(154,563)	90,890
City departments	<u>1,397,648</u>	<u>1,397,648</u>	<u>7,165</u>	<u>(1,390,483)</u>	<u>17,457</u>
Total Intergovernmental Charges for Services	<u>1,617,308</u>	<u>1,617,308</u>	<u>61,422</u>	<u>(1,555,886)</u>	<u>119,077</u>

COMMERCIAL

Interest on general investments	\$ 275,000	\$ 275,000	\$ 57,372	\$ (217,628)	\$ 47,787
Interest on special assessments	15,000	15,000	51	(14,949)	15
Other interest	<u>13,000</u>	<u>13,000</u>	<u>9,729</u>	<u>(3,271)</u>	<u>4,559</u>
Total Commercial	<u>303,000</u>	<u>303,000</u>	<u>67,152</u>	<u>(235,848)</u>	<u>52,361</u>

MISCELLANEOUS REVENUES

Rent of land and buildings	219,100	219,100	93,229	(125,871)	125,728
Sale of City property	9,410	9,410	17,533	8,123	11,445
Other miscellaneous revenues	<u>65,450</u>	<u>65,450</u>	<u>15,152</u>	<u>(50,298)</u>	<u>3,651</u>
Total Miscellaneous Revenues	<u>293,960</u>	<u>293,960</u>	<u>125,914</u>	<u>(168,046)</u>	<u>140,824</u>

OTHER FINANCING SOURCES

Transfers in	<u>1,979,000</u>	<u>1,979,000</u>	<u>-</u>	<u>(1,979,000)</u>	<u>-</u>
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**TOTAL REVENUES AND OTHER
FINANCING SOURCES**

	<u>\$ 30,693,309</u>	<u>\$ 30,703,424</u>	<u>\$ 18,070,020</u>	<u>\$ (12,633,404)</u>	<u>\$ 17,987,417</u>
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