

CITY OF WAUSAU 2013 BUDGET
COMBINED STATEMENT OF EXPENDITURES – GENERAL FUND
August 31, 2013
NARRATIVE

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

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. These were budgeted and are not reoccurring.

DATA PROCESSING – The majority of the current year to prior year variance represents a timing difference in the monthly installment payments. In 2013 the September payment was made in August, while in 2012 the September payment was made in September.

ASSESSMENT – The 2013 actual to date reflects higher part-time employee and overtime costs due to City of Schofield implementation. This was provided for within the budget.

CITY ATTORNEY – The Assistant City Attorney position was vacant during the first quarter of 2012. A transfer of funds request was approved in September to cover an increase in professional service costs incurred during 2013.

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

CITY HALL - Costs reflect higher utilities due to the longer heating season and timing difference of annual maintenance contract payments.

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

PUBLIC SAFETY

POLICE – 2013 expenditures reflect full staffing along with the additional foundation funded position, \$50,000 in capital expenses funded through budget carryover. 2012 expenditures reflected lower payroll costs due to 3 vacant police positions.

FIRE AND AMBULANCE – The timing of Auto Insurance of \$22,000, additional capital funded in carryover of \$22,000, higher fuel and utility costs, comp time and overtime represent the majority of the 2013 increase over 2012 spending.

TRANSPORATION AND STREETS

PUBLIC WORKS – 2013 expenses reflect higher winter maintenance costs.

SANITATION, HEALTH AND WELFARE

GARBAGE AND REFUSE COLLECTION – Reflects seven months of expenses.

NATURAL RESOURCES/RECREATION

PARKS – 2013 reflects seven months of County billing.

CITY OF WAUSAU, WISCONSIN
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
Period Ended August 31, 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	\$ 57,145	\$ 43,097	\$ 58,111
Mayor	226,468	226,468	149,040	77,428	151,606
City Promotion	110,050	130,050	109,983	20,067	59,411
Finance department	419,710	450,710	284,049	166,661	267,072
Data processing	612,610	612,610	443,748	168,862	422,349
City clerk/customer service	515,003	515,003	322,368	192,635	332,216
Elections	35,643	35,643	17,136	18,507	91,696
Assessor	577,842	583,842	377,048	206,794	353,541
City attorney	414,899	414,899	320,040	94,859	242,824
Municipal court	122,799	122,799	91,556	31,243	91,798
Human resources	279,637	306,637	205,657	100,980	269,950
City hall and other municipal buildings	347,411	347,411	184,352	163,059	171,780
Unclassified	54,275	54,275	34,837	19,438	14,021
Total General Government	<u>3,816,589</u>	<u>3,900,589</u>	<u>2,596,959</u>	<u>1,303,630</u>	<u>2,526,375</u>
PUBLIC SAFETY					
Police department	8,423,329	8,489,280	5,580,123	2,909,157	5,194,393
Fire department	3,407,444	3,425,244	2,358,033	1,067,211	2,173,805
Ambulance	2,944,298	2,944,298	1,856,097	1,088,201	1,750,125
Inspections and electrical systems	566,271	569,471	373,684	195,787	368,368
Total Public Safety	<u>15,341,342</u>	<u>15,428,293</u>	<u>10,167,937</u>	<u>5,260,356</u>	<u>9,486,691</u>
TRANSPORTATION AND STREETS					
Engineering	1,407,942	1,407,942	896,620	511,322	860,475
Department of public works	6,438,363	6,488,363	3,994,911	2,493,452	3,706,638
Total Transportation and Streets	<u>7,846,305</u>	<u>7,896,305</u>	<u>4,891,531</u>	<u>3,004,774</u>	<u>4,567,113</u>
SANITATION, HEALTH AND WELFARE					
Garbage and refuse collection	1,396,669	1,396,669	828,824	567,845	795,638
NATURAL RESOURCES/RECREATION					
Parks and recreation	2,292,404	2,302,519	1,251,146	1,051,373	1,304,546
TOTAL EXPENDITURES	<u>\$ 30,693,309</u>	<u>\$ 30,924,375</u>	<u>\$ 19,736,397</u>	<u>\$ 11,187,978</u>	<u>\$ 18,680,363</u>

CITY OF WAUSAU 2013 BUDGET
COMBINED STATEMENT OF REVENUES – GENERAL FUND
August 31, 2013
NARRATIVE

OVERALL REVENUE EXPECTATION REMAINS POSITIVE WITH NO OVERALL DIFFICULTIES EXPECTED AT THIS TIME.

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 and Expenditure Restraint are paid in July. Aid for Municipal Services is paid in February. No negative financial impact is expected.

FINES AND FORFEITURES – These revenues are lagging last year. It is unlikely that we will meet budget I project the shortfall to be about \$30,000.

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 \$66,000 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 REVENUES – Other miscellaneous revenues are up significantly over 2012 due to \$74,447 donation from the Judd S. Alexander Foundation to help fund the hiring of an additional police officer.

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

CITY OF WAUSAU, WISCONSIN
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES - BUDGET AND ACTUAL
Period Ended August 31, 2013

	Budgeted Amounts		Actual	Variance with	2012
	Original	Final		Final Budget	Actual
TAXES					
General property taxes	\$ 15,570,606	\$ 15,570,606	\$ 15,570,606	\$ -	\$ 15,546,035
Mobile home parking fees	28,150	28,150	20,661	(7,489)	15,248
Payments in lieu of taxes	114,566	114,566	2,323	(112,243)	42,364
Other taxes	<u>81,027</u>	<u>81,027</u>	<u>93,153</u>	<u>12,126</u>	<u>89,641</u>
Total Taxes	<u>15,794,349</u>	<u>15,794,349</u>	<u>15,686,743</u>	<u>(107,606)</u>	<u>15,693,288</u>
INTERGOVERNMENTAL					
State shared taxes	4,433,432	4,433,432	1,023,949	(3,409,483)	1,100,151
Expenditure restraint	792,433	792,433	792,433	-	853,965
Fire insurance tax	94,000	94,000	93,216	(784)	94,696
Municipal services	187,021	187,021	198,326	11,305	187,021
Transportation aids	2,289,930	2,289,930	1,716,553	(573,377)	1,745,792
Other grants	<u>183,125</u>	<u>193,240</u>	<u>156,499</u>	<u>(36,741)</u>	<u>144,395</u>
Total Intergovernmental	<u>7,979,941</u>	<u>7,990,056</u>	<u>3,980,976</u>	<u>(4,009,080)</u>	<u>4,126,020</u>
LICENSES AND PERMITS					
Licenses	153,290	153,290	150,376	(2,914)	149,804
Franchise fees	315,000	315,000	156,310	(158,690)	174,255
Permits	<u>175,909</u>	<u>175,909</u>	<u>140,536</u>	<u>(35,373)</u>	<u>124,741</u>
Total Licenses and Permits	<u>644,199</u>	<u>644,199</u>	<u>447,222</u>	<u>(196,977)</u>	<u>448,800</u>
FINES, FORFEITURES AND PENALTIES					
	<u>370,800</u>	<u>370,800</u>	<u>246,070</u>	<u>(124,730)</u>	<u>277,069</u>
PUBLIC CHARGES FOR SERVICES					
General government	56,750	56,750	45,898	(10,852)	53,308
Public safety	1,357,262	1,357,262	846,763	(510,499)	779,508
Streets and related facilities	57,300	57,300	89,822	32,522	47,991
Recreation	141,700	141,700	109,365	(32,335)	106,115
Public areas	<u>97,740</u>	<u>97,740</u>	<u>66,635</u>	<u>(31,105)</u>	<u>66,336</u>
Total Public Charges for Services	<u>1,710,752</u>	<u>1,710,752</u>	<u>1,158,483</u>	<u>(552,269)</u>	<u>1,053,258</u>
INTERGOVERNMENTAL CHARGES FOR SERVICES					
State and federal reimbursements	10,860	10,860	272	(10,588)	10,810
County and other municipalities	232,800	232,800	60,422	(172,378)	99,636
City departments	<u>1,373,648</u>	<u>1,373,648</u>	<u>56,464</u>	<u>(1,317,184)</u>	<u>55,083</u>
Total Intergovernmental Charges for Services	<u>1,617,308</u>	<u>1,617,308</u>	<u>117,158</u>	<u>(1,500,150)</u>	<u>165,529</u>

COMMERCIAL

Interest on general investments	\$ 275,000	\$ 275,000	\$ 152,371	\$ (122,629)	\$ 119,432
Interest on special assessments	15,000	15,000	658	(14,342)	347
Other interest	<u>13,000</u>	<u>13,000</u>	<u>21,250</u>	<u>8,250</u>	<u>14,514</u>
Total Commercial	<u>303,000</u>	<u>303,000</u>	<u>174,279</u>	<u>(128,721)</u>	<u>134,293</u>

MISCELLANEOUS REVENUES

Rent of land and buildings	219,100	219,100	158,942	(60,158)	155,628
Sale of City property/loss compensation	9,410	9,410	44,599	35,189	43,593
Other miscellaneous revenues	<u>65,450</u>	<u>65,450</u>	<u>104,873</u>	<u>39,423</u>	<u>12,531</u>
Total Miscellaneous Revenues	<u>293,960</u>	<u>293,960</u>	<u>308,414</u>	<u>14,454</u>	<u>211,752</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>\$ 22,119,345</u>	<u>\$ (8,584,079)</u>	<u>\$ 22,110,009</u>
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