

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

The modified budget exceeded the original budget by \$405,856. Net expense budget modifications included:

- Additional departmental funding carryover from the 2012 budget of \$220,951
- Legal and professional services of \$98,500
- Superfund Clean Up of \$19,000
- Park department grant of \$10,115
- Fire Department Green Heck Grant of \$15,000
- Police Grant Funded Position of \$42,290.

Overall General Fund Expenses were 99.3% of the modified budget. Departments experiencing year end deficits are presented below.

**GENERAL GOVERNMENT**

**ELECTIONS** – During 2013 \$13,000 was transferred from the Election budget to the Refuse budget to finance the superfund payments. This transfer was overly aggressive and resulted in a minor deficit in the election budget of \$2,113.

**ASSESSMENT** – The 2013 budget experienced a deficit of \$2,964 due to overtime costs incurred as a result of the City of Schofield implementation.

**MUNICIPAL COURT** – The 2013 budget experienced a deficit of \$1,922. This overage is due to unbudgeted expenditures for substitute judge services, interpretive services and payments for the State of Wisconsin Time system that were not anticipated in the 2013 budget.

**UNCLASSIFIED** – 2013 expenditures experienced a deficit of \$11,156. This deficit was due to the delinquent personal property write offs of \$14,040.

**PUBLIC SAFETY**

**POLICE** – The police department experienced a net deficit of \$117,937. \$81,459 was recorded as an expense due to comp time accruals earned at year end. Other areas generating deficits were motor pool charges of \$67,892 and risk insurance of \$18,709.

**FIRE/AMBULANCE** – The fire department experienced a net deficit of \$7,278. Notable areas exceeding budget were motor pool charges and ambulance billing services.

**INSPECTIONS** – The inspections department experienced a deficit of \$2,897 due to motor pool charges in excess of budget.

**SANITATION, HEALTH AND WELFARE**

**GARBAGE AND REFUSE COLLECTION** – Reflects a net deficit of \$19,267. This overage is due to:

- Garbage costs exceeded budget by \$9,748. This was due to the additional fuel surcharge payment required by the contract.
- Clean up costs of the Bocaner Property in the amount of \$4,150, which were not anticipated in the budget.
- In addition, environmental remediation costs for the Wausau Super Fund site exceeded budget by \$5,369.

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

Revenues fell short of projections by \$46,199. Those revenue categories with shortfalls are reviewed below.

**INTERGOVERNMENTAL GRANTS & AIDS** – Overall this category exceeded revenue projections by \$29,394. Revenues falling short of projections include Fire Insurance Revenue of \$784 and Transportation Aids of \$1,193.

**FINES AND FORFEITURES** – These revenues lagged prior year throughout 2013. Approximately \$5300 of fines generated from animal related citations were transferred to the Animal Control Fund.

**PUBLIC CHARGES FOR SERVICES** – Ambulance revenues are the major revenue within this category these revenues fell short of budget by \$19,950.

**INTERGOVERNMENT CHARGES FOR SERVICES** – Other municipalities revenues fell short of budget by \$53,844. This was due to the change in township ambulance fees adopted by the Common Council after the budget was adopted. City department charges fell short by \$189,526. Previously the Public Works Department would invoice the Water and Sewer Utility for repairs in the street due to plumbing related repairs. Beginning in 2013 the department charged the expenses directly to the utility thus reducing Public Works expenses and revenues. Unfortunately, the revenue budget did not reflect this change.

**COMMERCIAL REVENUES** – Interest on general investments fell short of budget by \$6,483. This category lagged budget throughout the year.

**MISCELLANEOUS REVENUES** – Rent of buildings fell short of budget \$8,603 and other miscellaneous revenues fell short by \$12,277.

**OTHER FINANCING SOURCES** – Annual transfers from other funds including Room Tax, Water, Sewer and Motor Pool. The utility payment in lieu of tax fell short of expectations by \$47,208, while the Room Tax and Motor Pool Fund transfers equaled the budget.

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

	Budgeted Amounts		Actual	Variance with	2012
	Original	Final		Final Budget	Actual
<b>TAXES</b>					
General property taxes	\$ 15,570,606	\$ 15,570,606	\$ 15,570,606	\$ -	\$ 15,470,374
Mobile home parking fees	28,150	28,150	28,183	33	27,782
Payments in lieu of taxes	114,566	114,566	130,550	15,984	127,530
Other taxes	<u>81,027</u>	<u>81,027</u>	<u>94,349</u>	<u>13,322</u>	<u>89,947</u>
Total Taxes	<u>15,794,349</u>	<u>15,794,349</u>	<u>15,823,688</u>	<u>29,339</u>	<u>15,715,633</u>
<b>INTERGOVERNMENTAL</b>					
State shared taxes	4,433,432	4,433,432	4,435,191	1,759	4,509,741
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	2,288,737	(1,193)	2,327,723
Other grants	<u>183,125</u>	<u>193,240</u>	<u>211,547</u>	<u>18,307</u>	<u>206,105</u>
Total Intergovernmental	<u>7,979,941</u>	<u>7,990,056</u>	<u>8,019,450</u>	<u>29,394</u>	<u>8,179,251</u>
<b>LICENSES AND PERMITS</b>					
Licenses	153,290	153,290	159,541	6,251	160,090
Franchise fees	315,000	315,000	343,180	28,180	356,039
Permits	<u>175,909</u>	<u>175,909</u>	<u>212,530</u>	<u>36,621</u>	<u>227,842</u>
Total Licenses and Permits	<u>644,199</u>	<u>644,199</u>	<u>715,251</u>	<u>71,052</u>	<u>743,971</u>
<b>FINES, FORFEITURES AND PENALTIES</b>					
	<u>370,800</u>	<u>370,800</u>	<u>353,662</u>	<u>(17,138)</u>	<u>387,646</u>
<b>PUBLIC CHARGES FOR SERVICES</b>					
General government	56,750	56,750	74,314	17,564	76,138
Public safety	1,357,262	1,357,262	1,339,619	(17,643)	1,447,817
Streets and related facilities	57,300	57,300	137,628	80,328	68,992
Recreation	141,700	141,700	156,725	15,025	154,974
Public areas	<u>97,740</u>	<u>97,740</u>	<u>99,571</u>	<u>1,831</u>	<u>96,954</u>
Total Public Charges for Services	<u>1,710,752</u>	<u>1,710,752</u>	<u>1,807,857</u>	<u>97,105</u>	<u>1,844,875</u>
<b>INTERGOVERNMENTAL CHARGES FOR SERVICES</b>					
State and federal reimbursements	10,860	10,860	11,382	522	11,210
County and other municipalities	232,800	251,800	197,956	(53,844)	245,974
City departments	<u>1,373,648</u>	<u>1,373,648</u>	<u>1,184,122</u>	<u>(189,526)</u>	<u>1,269,989</u>
Total Intergovernmental Charges for Services	<u>1,617,308</u>	<u>1,636,308</u>	<u>1,393,460</u>	<u>(242,848)</u>	<u>1,527,173</u>

**COMMERCIAL**

Interest on general investments	\$ 275,000	\$ 275,000	\$ 268,517	\$ (6,483)	\$ 202,296
Interest on special assessments	15,000	15,000	27,824	12,824	33,142
Other interest	<u>13,000</u>	<u>13,000</u>	<u>22,089</u>	<u>9,089</u>	<u>24,393</u>
Total Commercial	<u>303,000</u>	<u>303,000</u>	<u>318,430</u>	<u>15,430</u>	<u>259,831</u>

**MISCELLANEOUS REVENUES**

Rent of land and buildings	219,100	219,100	210,497	(8,603)	205,108
Sale of City property/loss compensation	9,410	9,410	48,965	39,555	43,402
Other miscellaneous revenues	<u>65,450</u>	<u>122,740</u>	<u>110,463</u>	<u>(12,277)</u>	<u>16,483</u>
Total Miscellaneous Revenues	<u>293,960</u>	<u>351,250</u>	<u>369,925</u>	<u>18,675</u>	<u>264,993</u>

**OTHER FINANCING SOURCES**

Transfers in	<u>1,979,000</u>	<u>1,979,000</u>	<u>1,931,792</u>	<u>(47,208)</u>	<u>1,931,725</u>
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**TOTAL REVENUES AND OTHER**

<b>FINANCING SOURCES</b>	<u>\$ 30,693,309</u>	<u>\$ 30,779,714</u>	<u>\$ 30,733,515</u>	<u>\$ (46,199)</u>	<u>\$ 30,855,098</u>
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**CITY OF WAUSAU, WISCONSIN**  
**GENERAL FUND**  
**SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES - BUDGET AND ACTUAL**  
Period Ended December 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>			
<b>GENERAL GOVERNMENT</b>					
City Council	\$ 100,242	\$ 100,242	\$ 93,089	\$ 7,153	\$ 104,687
Mayor	226,468	226,468	224,721	1,747	234,385
City Promotion	110,050	130,050	128,545	1,505	96,634
Finance department	419,710	450,710	436,568	14,142	435,122
Data processing	612,610	612,610	570,942	41,668	572,724
City clerk/customer service	515,003	515,003	493,353	21,650	516,188
Elections	35,643	22,643	24,756	(2,113)	133,289
Assessor	577,842	583,842	586,806	(2,964)	557,815
City attorney	414,899	513,399	513,228	171	460,202
Municipal court	122,799	122,799	124,721	(1,922)	124,588
Human resources	279,637	306,637	305,420	1,217	362,264
City hall and other municipal buildings	347,411	309,066	301,015	8,051	285,222
Unclassified	54,275	54,275	65,431	(11,156)	214,447
Total General Government	<u>3,816,589</u>	<u>3,947,744</u>	<u>3,868,595</u>	<u>79,149</u>	<u>4,097,567</u>
<b>PUBLIC SAFETY</b>					
Police department	8,423,329	8,569,915	8,687,852	(117,937)	8,413,302
Fire department	3,407,444	3,440,244	3,455,705	(15,461)	3,626,360
Ambulance	2,944,298	2,944,298	2,936,115	8,183	2,776,372
Inspections and electrical systems	566,271	569,471	572,368	(2,897)	576,955
Total Public Safety	<u>15,341,342</u>	<u>15,523,928</u>	<u>15,652,040</u>	<u>(128,112)</u>	<u>15,392,989</u>
<b>TRANSPORTATION AND STREETS</b>					
Engineering	1,407,942	1,407,942	1,369,037	38,905	1,339,623
Department of public works	6,438,363	6,488,363	6,305,515	182,848	6,081,789
Total Transportation and Streets	<u>7,846,305</u>	<u>7,896,305</u>	<u>7,674,552</u>	<u>221,753</u>	<u>7,421,412</u>
<b>SANITATION, HEALTH AND WELFARE</b>					
Garbage and refuse collection	1,396,669	1,428,669	1,447,936	(19,267)	1,345,207
<b>NATURAL RESOURCES/RECREATION</b>					
Parks and recreation	2,292,404	2,302,519	2,249,653	52,866	2,264,693
<b>OTHER FINANCING USES</b>					
Transfers out	-	-	-	-	70,000
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>					
	<u>\$ 30,693,309</u>	<u>\$ 31,099,165</u>	<u>\$ 30,892,776</u>	<u>\$ 206,389</u>	<u>\$ 30,591,868</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ -</u>	<u>\$ (319,451)</u>	<u>\$ (159,261)</u>		<u>\$ 263,230</u>