

CITY OF WAUSAU 2014 BUDGET
GENERAL FUND STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL
June 30th, 2014
NARRATIVE

REVENUES

Generally, revenues to date look good compared to prior year and budget.

Negative revenue impacts will occur in the rent of land and buildings since the full CBL ground lease revenue 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 continues to lag 2013. The construction season was a late start this year and it is difficult to determine the impact at this time.

EXPENSES

The overall General Fund budget to actual looks great with 42% of the budget expended. Below are some noted items:

GENERAL GOVERNMENT

CCITC – This budget is on target. 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 53% of the budget expended in the first six 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 June report only represents five months of expenses.

YEAREND CONCERNS

Street Lighting and Signalization Costs - 2013 year end expenses were \$494,000. The 2014 budget provides for \$475,000. This line item will be overspent without supplementation.

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.

Human Resources – Contractual Services we will be bring a transfer of funds to the next Finance Agenda for consideration.

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

	Budgeted Amounts		Actual	Variance with Final Budget	2013 Actual
	Original	Final			
TAXES					
General property taxes	\$ 15,843,883	\$ 15,843,883	\$ 15,843,883	\$ -	\$ 15,570,606
Mobile home parking fees	27,800	27,800	10,180	(17,620)	14,969
Payments in lieu of taxes	114,566	114,566	1,724	(112,842)	1,723
Other taxes	<u>88,170</u>	<u>88,170</u>	<u>87,041</u>	<u>(1,129)</u>	<u>67,279</u>
Total Taxes	<u>16,074,419</u>	<u>16,074,419</u>	<u>15,942,828</u>	<u>(131,591)</u>	<u>15,654,577</u>
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	<u>204,000</u>	<u>211,437</u>	<u>160,753</u>	<u>(50,684)</u>	<u>154,719</u>
Total Intergovernmental	<u>8,053,492</u>	<u>8,060,929</u>	<u>1,543,788</u>	<u>(6,517,141)</u>	<u>1,497,414</u>
LICENSES AND PERMITS					
Licenses	159,516	159,516	160,104	588	136,343
Franchise fees	325,000	325,000	95,694	(229,306)	91,697
Permits	<u>238,833</u>	<u>238,833</u>	<u>62,290</u>	<u>(176,543)</u>	<u>94,283</u>
Total Licenses and Permits	<u>723,349</u>	<u>723,349</u>	<u>318,088</u>	<u>(405,261)</u>	<u>322,323</u>
FINES, FORFEITURES AND PENALTIES					
	<u>405,000</u>	<u>405,000</u>	<u>211,408</u>	<u>(193,592)</u>	<u>197,766</u>
PUBLIC CHARGES FOR SERVICES					
General government	66,150	66,150	40,680	(25,470)	32,838
Public safety	1,424,775	1,424,775	640,926	(783,849)	613,441
Streets and related facilities	77,000	77,000	90,676	13,676	85,393
Recreation	139,800	139,800	63,834	(75,966)	69,330
Public areas	<u>97,740</u>	<u>97,740</u>	<u>32,660</u>	<u>(65,080)</u>	<u>37,318</u>
Total Public Charges for Services	<u>1,805,465</u>	<u>1,805,465</u>	<u>868,776</u>	<u>(936,689)</u>	<u>838,320</u>
INTERGOVERNMENTAL CHARGES FOR SERVICES					
State and federal reimbursements	11,020	11,020	130	(10,890)	60
County and other municipalities	189,590	189,590	46,131	(143,459)	54,237
City departments	<u>1,359,013</u>	<u>1,359,013</u>	<u>18,277</u>	<u>(1,340,736)</u>	<u>8,122</u>
Total Intergovernmental Charges for Services	<u>1,559,623</u>	<u>1,559,623</u>	<u>64,538</u>	<u>(1,495,085)</u>	<u>62,419</u>

COMMERCIAL

Interest on general investments	\$ 260,000	\$ 260,000	\$ 155,532	\$ (104,468)	\$ 122,764
Interest on special assessments	33,000	33,000	64	(32,936)	439
Other interest	<u>19,000</u>	<u>19,000</u>	<u>19,383</u>	<u>383</u>	<u>13,596</u>
Total Commercial	<u>312,000</u>	<u>312,000</u>	<u>174,979</u>	<u>(137,021)</u>	<u>136,799</u>

MISCELLANEOUS REVENUES

Rent of land and buildings	200,600	200,600	106,083	(94,517)	126,996
Sale of City property/loss compensation	15,810	15,810	9,234	(6,576)	20,224
Other miscellaneous revenues	<u>157,100</u>	<u>157,100</u>	<u>9,604</u>	<u>(147,496)</u>	<u>15,287</u>
Total Miscellaneous Revenues	<u>373,510</u>	<u>373,510</u>	<u>124,921</u>	<u>(248,589)</u>	<u>162,507</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>\$ 19,249,326</u>	<u>\$ (12,133,463)</u>	<u>\$ 18,872,125</u>
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CITY OF WAUSAU, WISCONSIN
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
Period Ended June 30, 2014

	Budgeted Amounts		Actual	Variance with	2013
	Original	Final		Final Budget	Actual
GENERAL GOVERNMENT					
City Council	\$ 115,298	\$ 115,298	\$ 40,161	\$ 75,137	\$ 40,160
Mayor	229,680	229,680	108,839	120,841	109,653
City Promotion	136,400	136,400	76,683	59,717	79,524
Finance department	448,198	448,198	210,979	237,219	192,484
Data processing	675,797	675,797	380,322	295,475	348,558
City clerk/customer service	528,150	528,150	235,373	292,777	243,842
Elections	49,113	49,113	21,712	27,401	17,120
Assessor	629,047	629,047	274,165	354,882	279,272
City attorney	508,901	508,901	214,542	294,359	221,033
Municipal court	124,931	124,931	57,833	67,098	74,746
Human resources	293,597	293,597	163,606	129,991	153,088
City hall and other municipal buildings	347,417	347,417	142,996	204,421	148,021
Unclassified	29,275	29,275	7,174	22,101	28,604
Total General Government	<u>4,115,804</u>	<u>4,115,804</u>	<u>1,934,385</u>	<u>2,181,419</u>	<u>1,936,105</u>
PUBLIC SAFETY					
Police department	8,657,499	8,672,374	4,006,157	4,666,217	4,183,478
Fire department	3,412,851	3,412,851	1,678,519	1,734,332	1,784,518
Ambulance	2,894,524	2,894,524	1,440,510	1,454,014	1,373,572
Inspections and electrical systems	601,912	611,112	317,956	293,156	281,250
Total Public Safety	<u>15,566,786</u>	<u>15,590,861</u>	<u>7,443,142</u>	<u>8,147,719</u>	<u>7,622,818</u>
TRANSPORTATION AND STREETS					
Engineering	1,417,946	1,417,946	666,436	751,510	665,678
Department of public works	6,374,484	6,548,512	3,447,643	3,100,869	2,978,298
Total Transportation and Streets	<u>7,792,430</u>	<u>7,966,458</u>	<u>4,114,079</u>	<u>3,852,379</u>	<u>3,643,976</u>
SANITATION, HEALTH AND WELFARE					
Garbage and refuse collection	1,481,300	1,481,300	607,435	873,865	600,621
NATURAL RESOURCES/RECREATION					
Parks and recreation	2,419,032	2,437,790	813,429	1,624,361	748,481
TOTAL EXPENDITURES	<u>\$ 31,375,352</u>	<u>\$ 31,592,213</u>	<u>\$ 14,912,470</u>	<u>\$ 16,679,743</u>	<u>\$ 14,552,001</u>

CITY OF WAUSAU, WISCONSIN
GENERAL FUND
SUMMARY OF BUDGET MODIFICATIONS
Period Ended June 30, 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>