

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

OVERALL EXPENDITURE TO BUDGET REMAINS POSITIVE WITH NO MAJOR DIFFICULTIES EXPECTED AT THIS TIME. THE YEAR IS 75% WITH ADJUSTED SPENDING AT 73.5% OF BUDGET.

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 October payment was made in October, while in 2012 the October 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 – Additional legal and professional service costs have been incurred due to continued litigation and other legal issues. Additional transfer of funds request is anticipated to meet these expenses.

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 reflects 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, higher than anticipated motor pool costs and higher fuel and utility costs represent the majority of the 2013 increase.

TRANSPORATION AND STREETS

PUBLIC WORKS – 2013 expenses reflect higher winter maintenance costs.

SANITATION, HEALTH AND WELFARE

GARBAGE AND REFUSE COLLECTION – Reflects eight months of expenses.

NATURAL RESOURCES/RECREATION

PARKS – 2013 reflects eight months of County billing.

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

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with	2012
	<u>Original</u>	<u>Final</u>		Final Budget	<u>Actual</u>
GENERAL GOVERNMENT					
City Council	\$ 100,242	\$ 100,242	\$ 63,149	\$ 37,093	\$ 67,120
Mayor	226,468	226,468	166,282	60,186	177,245
City Promotion	110,050	130,050	115,529	14,521	65,543
Finance department	419,710	450,710	310,435	140,275	308,165
Data processing	612,610	612,610	444,299	168,311	519,349
City clerk/customer service	515,003	515,003	357,371	157,632	383,467
Elections	35,643	35,643	17,162	18,481	94,019
Assessor	577,842	583,842	425,394	158,448	409,840
City attorney	414,899	451,399	358,358	93,041	297,857
Municipal court	122,799	122,799	99,324	23,475	100,631
Human resources	279,637	306,637	225,635	81,002	295,365
City hall and other municipal buildings	347,411	347,411	207,607	139,804	200,775
Unclassified	<u>54,275</u>	<u>54,275</u>	<u>34,925</u>	<u>19,350</u>	<u>14,040</u>
Total General Government	<u>3,816,589</u>	<u>3,937,089</u>	<u>2,825,470</u>	<u>1,111,619</u>	<u>2,933,416</u>
PUBLIC SAFETY					
Police department	8,423,329	8,489,280	6,255,642	2,233,638	6,171,965
Fire department	3,407,444	3,425,244	2,623,591	801,653	2,647,818
Ambulance	2,944,298	2,944,298	2,075,630	868,668	2,038,513
Inspections and electrical systems	566,271	569,471	427,303	142,168	433,280
Total Public Safety	<u>15,341,342</u>	<u>15,428,293</u>	<u>11,382,166</u>	<u>4,046,127</u>	<u>11,291,576</u>
TRANSPORTATION AND STREETS					
Engineering	1,407,942	1,407,942	1,019,576	388,366	1,014,271
Department of public works	<u>6,438,363</u>	<u>6,488,363</u>	<u>4,749,599</u>	<u>1,738,764</u>	<u>4,268,664</u>
Total Transportation and Streets	<u>7,846,305</u>	<u>7,896,305</u>	<u>5,769,175</u>	<u>2,127,130</u>	<u>5,282,935</u>
SANITATION, HEALTH AND WELFARE					
Garbage and refuse collection	<u>1,396,669</u>	<u>1,396,669</u>	<u>951,768</u>	<u>444,901</u>	<u>917,347</u>
NATURAL RESOURCES/RECREATION					
Parks and recreation	<u>2,292,404</u>	<u>2,302,519</u>	<u>1,519,882</u>	<u>782,637</u>	<u>1,529,765</u>
TOTAL EXPENDITURES	<u>\$ 30,693,309</u>	<u>\$ 30,960,875</u>	<u>\$ 22,448,461</u>	<u>\$ 8,512,414</u>	<u>\$ 21,955,039</u>

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

OVERALL REVENUE EXPECTATION REMAINS POSITIVE WITH NO MAJOR 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 \$73,000 from 2012. Summer recreation revenues will exceed budget slightly but are under 2012 by about \$7,000. In 2012 we earned \$34,000 at the sledding hill in the month of December. Our budget requirements will be met if we earn \$25,000 in December. If our unseasonably cold weather continues we should have no problem making snow to open the hill!

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.

COMMERCIAL REVENUES – Interest on general investments continues to lag behind budget and it is unlikely that we will reach budget on this line item.

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 including 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 September 30, 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	22,511	(5,639)	22,386
Payments in lieu of taxes	114,566	114,566	2,723	(111,843)	42,564
Other taxes	81,027	81,027	93,540	12,513	89,957
Total Taxes	<u>15,794,349</u>	<u>15,794,349</u>	<u>15,689,380</u>	<u>(104,969)</u>	<u>15,700,942</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	183,125	193,240	156,499	(36,741)	164,965
Total Intergovernmental	<u>7,979,941</u>	<u>7,990,056</u>	<u>3,980,976</u>	<u>(4,009,080)</u>	<u>4,146,590</u>
LICENSES AND PERMITS					
Licenses	153,290	153,290	152,841	(449)	152,854
Franchise fees	315,000	315,000	156,310	(158,690)	174,255
Permits	175,909	175,909	161,765	(14,144)	142,145
Total Licenses and Permits	<u>644,199</u>	<u>644,199</u>	<u>470,916</u>	<u>(173,283)</u>	<u>469,254</u>
FINES, FORFEITURES AND PENALTIES					
	<u>370,800</u>	<u>370,800</u>	<u>270,978</u>	<u>(99,822)</u>	<u>308,847</u>
PUBLIC CHARGES FOR SERVICES					
General government	56,750	56,750	51,926	(4,824)	57,941
Public safety	1,357,262	1,357,262	984,585	(372,677)	910,086
Streets and related facilities	57,300	57,300	96,738	39,438	57,089
Recreation	141,700	141,700	109,365	(32,335)	116,446
Public areas	97,740	97,740	66,870	(30,870)	74,257
Total Public Charges for Services	<u>1,710,752</u>	<u>1,710,752</u>	<u>1,309,484</u>	<u>(401,268)</u>	<u>1,215,819</u>
INTERGOVERNMENTAL CHARGES FOR SERVICES					
State and federal reimbursements	10,860	10,860	282	(10,578)	10,930
County and other municipalities	232,800	232,800	71,274	(161,526)	106,298
City departments	1,373,648	1,373,648	56,673	(1,316,975)	55,083
Total Intergovernmental Charges for Services	<u>1,617,308</u>	<u>1,617,308</u>	<u>128,229</u>	<u>(1,489,079)</u>	<u>172,311</u>

COMMERCIAL

Interest on general investments	\$ 275,000	\$ 275,000	\$ 158,072	\$ (116,928)	\$ 144,414
Interest on special assessments	15,000	15,000	680	(14,320)	490
Other interest	<u>13,000</u>	<u>13,000</u>	<u>24,390</u>	<u>11,390</u>	<u>17,136</u>
Total Commercial	<u>303,000</u>	<u>303,000</u>	<u>183,142</u>	<u>(119,858)</u>	<u>162,040</u>

MISCELLANEOUS REVENUES

Rent of land and buildings	219,100	219,100	175,776	(43,324)	172,070
Sale of City property/loss compensation	9,410	9,410	44,882	35,472	44,185
Other miscellaneous revenues	<u>65,450</u>	<u>65,450</u>	<u>110,008</u>	<u>44,558</u>	<u>14,947</u>
Total Miscellaneous Revenues	<u>293,960</u>	<u>293,960</u>	<u>330,666</u>	<u>36,706</u>	<u>231,202</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>
--------------	------------------	------------------	----------	--------------------	----------

TOTAL REVENUES AND OTHER

FINANCING SOURCES	<u>\$ 30,693,309</u>	<u>\$ 30,703,424</u>	<u>\$ 22,363,771</u>	<u>\$ (8,339,653)</u>	<u>\$ 22,407,005</u>
--------------------------	----------------------	----------------------	----------------------	-----------------------	----------------------