

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

REVENUES

A number of revenue categories currently lag prior year levels and budget including; permit revenue and ambulance fees. Municipal court fines and forfeitures is currently lagging the expected budget. These revenues have been adjusted in the preparation of the 2015 budget.

EXPENSES

The overall General Fund budget to actual looks good with 72% of the budget expended with 75% of the year completed. Fourth quarter will include motor pool charges, yearend retirement payouts and possible increased costs for winter related events. A budget modification will be considered by the Common Council on November 11th to consider expected yearend shortfalls. Below are some explanations of notable items to date.

GENERAL GOVERNMENT

CCITC – This budget is on target and reflects 11 months of operating payments to the CCITC. 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 77% of the budget expended in the first nine 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 and two major projects: line painting of about \$90,000 and seal coating project for about \$140,000 were completed in 2014 with no similar expenses in 2013.

SANITATION, HEALTH AND WELFARE

GARBAGE AND REFUSE COLLECTION – At September 30, 2014 the City had made monthly payments for January through August.

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 September report only represents seven months of expenses.

CITY OF WAUSAU, WISCONSIN
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES - BUDGET AND ACTUAL
Period Ended September 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	22,390	(5,410)	22,511
Payments in lieu of taxes	114,566	114,566	2,624	(111,942)	2,723
Other taxes	<u>88,170</u>	<u>88,170</u>	<u>110,113</u>	<u>21,943</u>	<u>93,540</u>
Total Taxes	<u>16,074,419</u>	<u>16,074,419</u>	<u>15,979,010</u>	<u>(95,409)</u>	<u>15,689,380</u>
INTERGOVERNMENTAL					
State shared taxes	4,434,779	4,434,779	1,059,633	(3,375,146)	1,023,949
Expenditure restraint	755,879	755,879	755,879	-	792,433
Fire insurance tax	95,000	95,000	104,834	9,834	93,216
Municipal services	187,021	187,021	195,507	8,486	198,326
Transportation aids	2,376,813	2,376,813	1,781,293	(595,520)	1,716,553
Other grants	<u>204,000</u>	<u>221,552</u>	<u>182,866</u>	<u>(38,686)</u>	<u>156,499</u>
Total Intergovernmental	<u>8,053,492</u>	<u>8,071,044</u>	<u>4,080,012</u>	<u>(3,991,032)</u>	<u>3,980,976</u>
LICENSES AND PERMITS					
Licenses	159,516	159,516	172,715	13,199	152,841
Franchise fees	325,000	325,000	192,433	(132,567)	156,310
Permits	<u>238,833</u>	<u>238,833</u>	<u>144,828</u>	<u>(94,005)</u>	<u>161,765</u>
Total Licenses and Permits	<u>723,349</u>	<u>723,349</u>	<u>509,976</u>	<u>(213,373)</u>	<u>470,916</u>
FINES, FORFEITURES AND PENALTIES					
	<u>405,000</u>	<u>405,000</u>	<u>289,532</u>	<u>(115,468)</u>	<u>270,978</u>
PUBLIC CHARGES FOR SERVICES					
General government	66,150	66,150	61,449	(4,701)	51,926
Public safety	1,424,775	1,424,775	963,343	(461,432)	984,585
Streets and related facilities	77,000	77,000	125,976	48,976	96,738
Recreation	139,800	139,800	81,549	(58,251)	109,365
Public areas	<u>97,740</u>	<u>97,740</u>	<u>47,782</u>	<u>(49,958)</u>	<u>66,870</u>
Total Public Charges for Services	<u>1,805,465</u>	<u>1,805,465</u>	<u>1,280,099</u>	<u>(525,366)</u>	<u>1,309,484</u>
INTERGOVERNMENTAL CHARGES FOR SERVICES					
State and federal reimbursements	11,020	11,020	180	(10,840)	282
County and other municipalities	189,590	189,590	74,635	(114,955)	71,274
City departments	<u>1,359,013</u>	<u>1,359,013</u>	<u>35,153</u>	<u>(1,323,860)</u>	<u>56,673</u>
Total Intergovernmental Charges for Services	<u>1,559,623</u>	<u>1,559,623</u>	<u>109,968</u>	<u>(1,449,655)</u>	<u>128,229</u>

COMMERCIAL

Interest on general investments	\$ 260,000	\$ 260,000	\$ 187,580	\$ (72,420)	\$ 158,072
Interest on special assessments	33,000	33,000	357	(32,643)	680
Other interest	19,000	19,000	11,979	(7,021)	24,390
Total Commercial	<u>312,000</u>	<u>312,000</u>	<u>199,916</u>	<u>(112,084)</u>	<u>183,142</u>

MISCELLANEOUS REVENUES

Rent of land and buildings	200,600	200,600	175,583	(25,017)	175,776
Sale of City property/loss compensation	15,810	15,810	12,433	(3,377)	44,882
Other miscellaneous revenues	157,100	157,100	53,639	(103,461)	110,008
Total Miscellaneous Revenues	<u>373,510</u>	<u>373,510</u>	<u>241,655</u>	<u>(131,855)</u>	<u>330,666</u>

OTHER FINANCING SOURCES

Transfers in	<u>2,068,494</u>	<u>2,068,494</u>	<u>86,890</u>	<u>(1,981,604)</u>	<u>-</u>
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**TOTAL REVENUES AND OTHER
FINANCING SOURCES**

	<u>\$ 31,375,352</u>	<u>\$ 31,392,904</u>	<u>\$ 22,777,058</u>	<u>\$ (8,615,846)</u>	<u>\$ 22,363,771</u>
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CITY OF WAUSAU, WISCONSIN
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
Period Ended September 30, 2014

	Budgeted Amounts		Actual	Variance with	2013
	Original	Final		Final Budget	Actual
GENERAL GOVERNMENT					
City Council	\$ 115,298	\$ 106,098	\$ 62,675	\$ 43,423	\$ 63,149
Mayor	229,680	229,680	170,983	58,697	166,282
City Promotion	136,400	117,400	97,803	19,597	115,529
Finance department	448,198	467,198	357,710	109,488	310,435
Data processing	675,797	675,797	534,889	140,908	444,299
City clerk/customer service	528,150	528,150	361,715	166,435	357,371
Elections	49,113	49,113	38,637	10,476	17,162
Assessor	629,047	629,047	436,942	192,105	425,394
City attorney	508,901	508,901	357,179	151,722	358,358
Municipal court	124,931	124,931	92,151	32,780	99,324
Human resources	293,597	293,597	233,740	59,857	225,635
City hall and other municipal buildings	347,417	347,417	222,329	125,088	207,607
Unclassified	29,275	29,275	13,201	16,074	34,925
Total General Government	<u>4,115,804</u>	<u>4,106,604</u>	<u>2,979,954</u>	<u>1,126,650</u>	<u>2,825,470</u>
PUBLIC SAFETY					
Police department	8,657,499	8,672,374	6,199,509	2,472,865	6,255,642
Fire department	3,412,851	3,412,851	2,502,796	910,055	2,623,591
Ambulance	2,894,524	2,894,524	2,166,171	728,353	2,075,630
Inspections and electrical systems	601,912	611,112	476,913	134,199	427,303
Total Public Safety	<u>15,566,786</u>	<u>15,590,861</u>	<u>11,345,389</u>	<u>4,245,472</u>	<u>11,382,166</u>
TRANSPORTATION AND STREETS					
Engineering	1,417,946	1,417,946	1,096,882	321,064	1,019,576
Department of public works	6,374,484	6,389,403	4,937,398	1,452,005	4,749,599
Total Transportation and Streets	<u>7,792,430</u>	<u>7,807,349</u>	<u>6,034,280</u>	<u>1,773,069</u>	<u>5,769,175</u>
SANITATION, HEALTH AND WELFARE					
Garbage and refuse collection	1,481,300	1,481,300	991,087	490,213	951,768
NATURAL RESOURCES/RECREATION					
Parks and recreation	2,419,032	2,437,790	1,361,212	1,076,578	1,519,882
TOTAL EXPENDITURES	<u>\$ 31,375,352</u>	<u>\$ 31,423,904</u>	<u>\$ 22,711,922</u>	<u>\$ 8,711,982</u>	<u>\$ 22,448,461</u>

CITY OF WAUSAU, WISCONSIN
GENERAL FUND
SUMMARY OF BUDGET MODIFICATIONS
Period Ended September 30, 2014

BUDGET REVENUES RECONCILIATION

2014 ADOPTED BUDGET	\$ 31,375,352
Resolution 13-1109 Budget carryover for Police Department for 60 body armor vests	7,437
Resolution 13-1109 Budget modification for grant funding for tree removal, grinding and planting carryover	<u>10,115</u>
2014 MODIFIED BUDGET	<u>\$ 31,392,904</u>

BUDGET EXPENDITURES RECONCILIATION

2014 ADOPTED BUDGET	\$ 31,375,352
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	14,919
Resolution 13-1109 Budget carryover for Parks Department - Complete 2012 Tree removal, grinding and planting project	<u>18,758</u>
2014 MODIFIED BUDGET	<u>\$ 31,423,904</u>