



**CITY OF WAUWATOSA**  
7725 WEST NORTH AVENUE  
WAUWATOSA, WISCONSIN 53213  
Telephone: (414) 479-8917  
Fax: (414) 479-8989  
Web Site: www.wauwatosa.net

## **BUDGET & FINANCE COMMITTEE MEETING**

Tuesday, March 26, 2013  
Committee Room #2

PRESENT: Aids. Wilson, Organ, Dubinski, Birschel, Hanson, Ewerdt, Donegan (8:27 p.m.),  
Tilleson (8:27 p.m.) - 8

ALSO PRESENT: J. Archambo, City Admin.; J. Ruggini, Finance Director; W. Wehrley, City Engineer

Ald. Wilson as Chair called the meeting to order at 8:00 p.m.

### **Request to apply for a Wisconsin Department of Natural Resources Urban Nonpoint Source & Storm Water Pollution Abatement Program**

The committee reviewed the memo from the City Engineer requesting approval to apply for a Wisconsin Department of Natural Resources Urban Nonpoint Source & Storm Water Pollution Abatement Grant for installation of catch basins.

Mr. Wehrley commented that the City has been successful a number of years in receiving this grant. There is a 50% match which the department would allocate up to \$150,000 of the next two year's capital improvement program if awarded.

Moved by Ald. Ewerdt, seconded by Ald. Hanson  
to recommend approval of the request to apply for  
and execute the grant – Ayes: 6

### **Reserve for contingencies for 2013 salt purchases**

The committee reviewed a memo from the Director of Public Works requesting to draw on the Reserve for Contingencies for additional salt supplies this winter, if necessary.

Mr. Wehrley said the first half of the winter season was extremely mild, the second half of the winter has been busy. Thirty-two separate operations have been completed to date, compared to 23 operations in the last season.

The City Engineer said they started out the winter season with a full storage shed of salt holding approximately 2,400 tons.

Mr. Wehrley said the request is in the event they need to order additional salt; the advance authorization up to \$50,000 is in place.

Moved by Ald. Ewerdt, seconded by Ald. Hanson  
to recommend approval of the transfer request of  
\$50,000 from the Reserve for Contingency account to

account 01-331-5640-100 as long as the purchase is made  
in the next two months – Ayes: 6

## **2012 General Fund Year-End Results**

The committee reviewed a memo from the Finance Director presenting the 2012 General Fund Year-End results.

The City of Wauwatosa ended the 2012 fiscal year with a surplus of \$516,438 which represents 0.99% of total expenditures. This is an improvement as compared to a \$109,785 deficit which was forecasted as of the third quarter. It was noted that the surplus and all the figures discussed are preliminary as the financial audit has not yet been completed.

Mr. Ruggini noted that revenues remained relatively consistent to the third quarter forecast posting a slight deficit of \$17,735 as compared to the adopted budget. Some of the revenue swings were discussed.

The PILOT budget, payment in lieu of taxes posted, a \$34,220 deficit compared to budget, representing a worsening from the third quarter forecast.

Building permits posted a surplus of \$43,315 which was consistent with prior quarter forecasts.

Public Safety Violations worsened in the fourth quarter ending with a deficit of \$237,811. This is entirely made up of court revenue. Mr. Ruggini noted that court revenue should be up this year. He hoped to see the numbers up by the end of March.

Ald. Donegan and Ald. Tilleson present 8:27 p.m. – 8

Ambulance fees ended up with a \$248,903 deficit as compared to budget. This is entirely due to the City's billing provider waiting until the fourth quarter to write off about \$300,000 in uncollectible bills. More timely write-offs have been requested of the provider.

Expenditures improved from the third quarter by \$464,392 which was the main factor in the year-end surplus.

The City maintains a policy that the unassigned reserve account equals two months of expenditures or 16.7%. With the \$516,438 surplus it puts the reserve over the target balance of 16.7%. Mr. Ruggini recommended a transfer be made in the amount of \$74,449 for the Parks as this reserve was created with land sale proceeds from the Toldt Development sale and the \$74,449 represents the partial loan repayment for that development.

Mr. Ruggini discussed other considerations for future impacts on the City's fund balance. The Burleigh Triangle TIF has a loan commitment made for \$2.0 million which will likely occur in 2014 or 2015. Because of this he recommended the \$717,572 remaining surplus be moved to the Assigned balance for Capital Improvements.

Mr. Ruggini suggested that overall the City enjoyed a strong fiscal year. Revenue surplus and deficits largely offset one another while salary and benefit surplus produced a 1% net surplus.

Mr. Ruggini said that down the road he would like to bring a fund balance policy to the committee.

Moved by Ald. Donegan, seconded by Ald. Ewerdt to recommend that the Assigned Parks Balance account be increased by \$74,449 and the Assigned Capital Balance account be increased to \$717,572 – Ayes: 8

**2012 Other Funds (non general funds) financial results**

The committee reviewed a memo from the Finance Director regarding the 2012 Other Funds. The City’s finances are organized into funds which are largely segregated by revenue source. Each fund maintains its own income statement and balance sheet. The General Fund represents all services supported by property taxes. The 2012 year-end results of all the other funds will be discussed with the exception of the Tax Increment Finance Districts, which will be presented separately.

Mr. Ruggini reviewed the ‘2012 other funds result’ spreadsheet with the committee. This includes 16 funds which are primarily non-property tax funds. He explained the surplus or deficit of each and their performance so far in 2013.

The Capital Projects fund looks very healthy at this time. However, there are a lot of unspent bond proceeds to come out of here, mainly street surfacing projects.

The Worker Compensation fund was determined to have to low of a surplus in the event of a few catastrophic claims. This needs to increase to 1 ½ times the self insurance retention limit. For this reason, \$400,000 was moved into this account from the Health/Life account.

The Dental Reserve is overfunded. Employee contributions contributed to surplus in Health/Life due to the police and fire union contracts. Mr. Ruggini said he would recommend increasing the pharmaceutical budget.

Mr. Ruggini discussed the fiscal impact on each fund. He said that staff intends to bring forward a fund balance policy that formalizes the above described targets and guidance on action that should be taken.

**Vouchers**

<b>Name</b>	<b>Dept.</b>	<b>Reason and location</b>	<b>Date</b>	<b>Amount</b>
David Moldenhauer	Police	WI Narcotics Officer Mid-Winter training - WI Dells	3/4/13	30.00
John Milotzky	Police	Crime Scene Process/Fingerprinting Training- Oak Creek	03/13-03/15/13	113.74
John Milotzky	Police	Crime Scene & Evidence Photography Training - Oak Creek	03/11-03/12/13	84.89
Chief Barry Weber	Police	2013 WI Police Leadership Training Conference - WI Dells	02/10-02/13/13	442.35
Chief Rob Ugaste	Fire	CPSE Excellence Conference - Henderson, NV	03/02-03/09/13	632.80
Robert Shepherd	Fire	The Work Truck Show - Indianapolis, MN	03/04-03/07/13	1,186.91
Gary Gabrish	Police	Surviving Hidden Weapons Training - Milwaukee	3/7/13	9.00

Gary Gabrish	Police	SWAT School Training - Franklin	1/23/13	9.00
Kelly Zielinski	Police	SWAT School Training - Franklin	1/23/13	8.48
Michael Romeis	Police	SWAT School Training - Franklin	1/22/13	8.92
Cory Wex	Police	SWAT School Training - Franklin	01/18- 02/01/13	88.99
Russell Richardson	Police	Colt Rifle Armour Training - Green Bay	02/25- 02/28/13	494.82
Elizabeth Bohren	Human Resources	Health Care Reform Summit - Stevens Point	3/4/13	198.72
Lisa Hudson	Police	WI Association for Identification Educational Conference - Wausau	03/11- 03/15/13	34.50
Scott Erke	Fire	CPSE Excellence Conference - Henderson, NV	03/04- 03/07/13	840.81
Paula Roberson	Police	In-Service Training - Oak Creek	3/6/13	38.11
Robert Schumacher	Police	In-Service Training - Oak Creek	3/6/13	39.22
Ralph Salyers	Police	In-Service Training - Oak Creek	2/20/13	39.27
Jeffrey Griffin	Police	In-Service Training - Oak Creek	2/20/13	40.33
Tracy Burbach	Police	In-Service Training - Oak Creek	2/13/13	38.80
Nichole Gabriel	Police	In-Service Training - Oak Creek	2/13/13	37.46
Timothy Warren	Police	In-Service Training - Oak Creek	3/6/13	39.22
Brian Zalewski	Police	ACISS Training - Madison	2/20/13	19.50
Bradley Isaacson	Police	SWAT School Training - Franklin	1/28/13	9.00
Gary Gabrish	Police	In-Service Training - Oak Creek	3/6/13	39.22
Joseph Karius	Police	In-Service Training - Oak Creek	3/6/13	40.62
David Moldenhauer	Police	In-Service Training - Oak Creek	3/6/13	39.27
Christopher McAfee	Police	Colt Rifle Armour Training - Green Bay	02/25- 02/28/13	732.36
Chris Bennett	Engineering	Milwaukee Municipal GIS Users Group - Milwaukee	3/12/13	18.64

Moved by Ald. Hanson, seconded by Ald. Wilson that the vouchers be allowed and paid. Ayes: 7 Present: 1 (Donegan)

The meeting adjourned at 9:24 p.m.

Carla A. Ledesma, City Clerk  
City of Wauwatosa

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