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City of West Allis

Matter Summary

7525 W. Greenfield Ave.
West Allis, WI 53214

File Number	Title	Status
2003-0437	Communication	In Committee
	Unaudited Financial Statement Package for the period ended March 31, 2003.	
	Introduced: 6/17/2003	Controlling Body: Administration & Finance Committee

COMMITTEE RECOMMENDATION

Approve

MOVER: Lajsic AYES 5 NOES 0

SECONDER: Reinke EXCUSED _____

COMMITTEE ACTION DATE 6-17-03

SIGNATURES OF COMMITTEE MEMBERS

Chair

Vice-Chair

COMMON COUNCIL ACTION approval

FINAL ACTION DATE 6-17-03

MOVER:

Czaplewski

SECONDER:

Reinke

	AYE	NO
1. Barczak	☒	☐
2. Czaplewski	☒	☐
3. Kopplin	☒	☐
4. Lajsic	☒	☐
5. Murphy	☐	☐
6. Narlock	<u>exc</u>	☐
7. Reinke	☒	☐
8. Sengstock	☒	☐
9. Trudell	<u>exc</u>	☐
10. Vitale	<u>exc</u>	☐
Weigel	☒	☐
TOTAL	<u>7</u>	<u>1</u>



CITY OF WEST ALLIS

WISCONSIN



Department of Administration & Finance
Finance Division

Gary A. Schmid, CPA, CGFM
Manager of Finance

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Kristine Moen, CPA

Finance Supervisor

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Mary Storbeck

Senior Accountant

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Larry Jansen, CPA

Senior Accountant

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June 9, 2003

Honorable Mayor and Common Council
City of West Allis
7525 West Greenfield Avenue
West Allis, WI 53214

Dear Mayor and Alderpersons:

I am submitting herewith the City of West Allis Unaudited Financial Statement Package for the period ended March 31, 2003 for your review and approval.

Sincerely,


Gary Schmid, CPA
Manager of Finance

Attachment

City of West Allis, Wisconsin

Unaudited Income Statement Package

Period Ended March 31, 2003

City of West Allis
Revenue Report
Period Ended March 31, 2003
Fiscal Month 3
Comparison of Prior Years Expense With 2002 Adopted Expenditures

	2000 Actual Revenues Actual	2001 Actual Revenues Actual	2002 Actual Revenues Actual	2003 Adopted Revenues Revenues	2003 Current Period Revenue Actual	2003 Budget Over(Under) Over(Under)
Taxes						
Real Estate & Personal Property	\$ 23,040,530	\$ 280	\$ 939	\$25,312,079	\$ 496	0
Mobile Home/Trailer	90,364	61,427	74,141	140,000	58,567	23,567
Hotel/Motel	-	-	-	40,000	0	(10,000)
State Sales Tax	(904)	148	1,022	0	913	913
Tax Equivalent-Beloit Rd Housing	-	-	109,891	110,000	0	(27,500)
Tax Equivalent-Water Utility	155,250	155,250	155,250	613,556	0	(153,389)
Tax Equivalent-Medical Office Bldg	-	318,504	(2,540)	270,000	0	(67,500)
Tax Equivalent-Hospital Lab Equipment	-	-	-	50,000	0	(12,500)
Other Tax Equivalent (Holie, Beths.)	-	26,821	-	27,000	0	(6,750)
Tax Delinquencies & Penalties	136,376	61,801	75,951	150,000	31,610	(5,890)
Total Taxes	\$23,421,616	\$624,233	\$414,653	\$26,712,635	\$91,585	(\$269,050)
Intergovernmental Grants & Aids						
State Shared Revenues	\$ -	\$ -	\$ -	\$9,528,390	\$ -	-----
Expenditure Restraint Program	-	-	-	1,751,835	0	-----
Fire Insurance Premiums Tax Rebates	-	-	-	90,000	0	(22,500)
Police Training	21,600	20,960	-	21,600	29,700	24,300
Exempt Computer Equipment	-	-	-	250,000	0	-----
Municipal Services Payment	256,832	258,162	262,900	260,000	239,007	-----
State Fair Service Contract	10,000	10,000	10,000	30,000	20,000	12,500
Transportation/Highway Aids	605,933	605,604	576,230	2,300,000	547,876	-----
Milwaukee County Library	422,753	407,020	385,471	375,000	379,762	-----
Misc. State/Fed Revenue	3,720	3,321	2,789	300,000	0	-----
Total Grants & Aids	\$1,320,838	\$1,305,067	\$1,237,389	\$14,906,825	\$1,216,345	\$14,300
Licenses, Permits, Fees						
Malt Beverage & Liquor	\$ 4,772	\$ 2,645	\$ 2,170	\$96,200	\$ 4,202	(19,848)
All Other Licenses	12,793	30,200	17,429	132,860	27,656	(5,559)
Bldg., Plumbg, & Electrical Permits	82,091	98,823	99,629	464,900	76,506	(39,719)
Overnight Parking Permits	70,575	74,066	68,519	330,494	92,251	9,628
Fire Inspection Fee	-	-	-	89,000	0	(22,250)
All Other Permits	96,402	11,141	9,243	32,700	8,166	(9)
Total Licenses, Permits, Fees	\$266,633	\$216,874	\$196,990	\$1,146,154	\$208,781	(\$77,758)

City of West Allis
Revenue Report
Period Ended March 31, 2003
Fiscal Month 3
Comparison of Prior Years Expense With 2002 Adopted Expenditures

	2000 Actual Revenues	2001 Actual Revenues	2002 Actual Revenues	2003 Adopted Revenues	2003 Current Period Revenue	2003 Budget Over(Under)
	Actual	Actual	Actual	Revenues	Actual	Over(Under)
Penalties and Forfeitures						
Court Fines & Costs	\$ 284,591	\$ 269,150	\$ 289,895	\$925,000	\$ 235,353	4,103
Parking Violations	193,485	225,400	212,495	725,000	223,071	41,821
Total Penalties and Forfeitures	\$478,076	\$494,550	\$502,390	\$1,650,000	\$458,424	\$45,924
Charges for Services						
General Government	\$ 28,045	\$ 12,572	\$ 4,874	\$28,650	\$ 4,257	(2,905)
Ambulance Fee	30,978	38,715	91,204	770,000	90,903	(101,597)
Police	7,878	4,708	5,074	27,600	5,563	(1,337)
Fire	890	2,639	3,937	11,650	16,389	13,476
Milwaukee County Paramedic Aid	-	-	163,613	600,000	0	(150,000)
Health	5,108	24,013	29,184	106,900	20,186	(6,539)
Village of West Milw.-Health Servs. Agrmnt.	-	6,736	6,949	46,000	7,236	(4,264)
Senior Center	352	418	643	7,000	623	(1,127)
Public Works Services	4,590	5,761	8,296	107,500	6,913	(19,962)
Public Works Equipment Earnings	36,564	81,070	71,320	160,000	121,224	81,224
HIDTA Admin Fees	-	-	-	50,000	0	(12,500)
City Engineer	1,818	1,818	1,818	6,000	5,256	3,756
Finance	765	765	765	3,500	0	(875)
Data Processing	6,849	45,569	6,553	30,000	238	(7,262)
Print Shop	8,413	7,519	22,521	89,000	0	(22,250)
City Attorney	862	243	660	10,000	0	(2,500)
CAO	9,840	9,840	390	77,000	0	(19,250)
Library	15,886	17,329	16,027	69,505	24,204	6,827
City Treasurer	6,108	3,296	3,561	6,200	2,647	1,097
Total Charges For Services	\$164,946	\$263,010	\$437,391	2,206,505	\$305,638	(\$245,988)
Miscellaneous Revenue						
Interest on Investment	\$ 243,983	\$ 510,203	\$ 245,557	\$1,400,000	\$ 173,346	(176,654)
Interest on Special Assessments	85	283	193	79,000	126	(19,624)
Rental of City Property	11,145	20,645	11,145	83,000	8,061	(12,689)

City of West Allis
Revenue Report
Period Ended March 31, 2003
Fiscal Month 3
Comparison of Prior Years Expense With 2002 Adopted Expenditures

	2000 Actual Revenues	2001 Actual Revenues	2002 Actual Revenues	2003 Adopted Revenues	2003 Current Period Revenue	2003 Budget Over(Under)
	Actual	Actual	Actual	Revenues	Actual	Over(Under)
Green Market Rentals	20,620	12,595	3,874	64,140	8,467	(7,568)
Sale of Lands/Buildings	-	-	-	0	0	0
Other Sales	329	2,776	1,076	79,800	2,553	(17,397)
Annual Hospital Payment	-	-	-	200,000	0	(50,000)
Total Miscellaneous Revenue	\$276,161	\$546,502	\$261,845	1,905,940	\$192,553	(\$283,932)
Reserve Funds Applied						
Equity Transfers	\$ -	\$ -	\$ -		\$ -	0
General Fund Applied	-	-	63	\$275,000	0	0
Total Reserve Funds Applied	\$0	\$0	\$63	275,000	\$0	0
Total General Fund Revenue	\$25,928,269	\$3,450,236	\$3,050,720	\$48,803,059	\$2,473,326	(\$806,504)
All Other Funds						
Debt Service Revenues						
Real Estate & Personal Property	\$ 4,381,729	\$ -	\$ 3,620,060	\$3,304,323	\$0	(3,304,323)
Hospital & TIF Financing Sources	881,511	872,141	2,087,986	5,293,488	856,953	(466,419)
Total Debt Service	\$5,263,240	\$872,141	\$5,708,046	\$8,597,811	\$856,953	(\$3,770,742)
Special Revenue Funds						
MADACC-Animal Control	\$ -	\$ -	\$ -	0	\$0	0
Office of Cable Communications Revenues	25	96,599	18	400,000	0	(100,000)
Community Development/Home/Rent Rehab	(1,338)	94,854	262,823	1,993,750	191,207	(307,230)
Housing Assistance Programs	267,492	619,505	551,967	2,925,604	768,341	36,940
Federal & State Health Grants	(73,899)	17,648	95,181	339,400	117,314	32,464
Police & Fire Grants	4,749	35,890	36,772	477,827	(50,088)	(169,545)
Miscellaneous Grants	(37,066)	-	-	0	(4,029)	(4,029)
Storm Water Program	-	-	-	2,364,724	127,896	(463,285)
Revenue From Billings/Assessmnts/Sales	229,983	560,638	423,909	0	0	0
Recycling Proceeds	-	-	-	\$0	0	
WA Business Improvement District	63,400	-	-	69,425	0	(17,356)

City of West Allis
Revenue Report
Period Ended March 31, 2003
Fiscal Month 3
Comparison of Prior Years Expense With 2002 Adopted Expenditures

	2000 Actual Revenues	2001 Actual Revenues	2002 Actual Revenues	2003 Adopted Revenues	2003 Current Period Revenue	2003 Budget Over(Under)
	Actual	Actual	Actual	Revenues	Actual	Over(Under)
Quad Indemnification Fund	30,487	28,349	-	0	1,250	1,250
Total Special Revenue Funds	\$483,834	\$1,453,483	\$1,370,669	8,570,730	\$1,151,891	(\$990,792)
Enterprise Funds						
Sanitary Sewer Utility	\$ 373,428	\$ 492,107	\$ 729,061	\$4,038,000	\$161,482	(848,019)
Parking System (Meters/Property Sales)	10,223	7,888	9,112	54,000	8,539	(4,961)
Parking System (Property Taxes)	16,000	-	-	0	0	
Beloit Rd Public Housing (Rent)	83,821	85,444	83,467	342,000	87,477	1,977
Water Utility	580,056	703,757	1,035,587	5,874,962	210,689	(1,258,052)
Total Enterprise Funds	\$1,063,527	\$1,289,197	\$1,857,227	10,308,962	\$468,187	(\$2,109,054)
Capital Projects Fund						
Capital Projects	\$ 3,335,143	\$ 2,127,747	\$ 3,224,662	\$2,845,000	6,136	(705,114)
TIF Projects	415,114	198,000	1,499,665	3,200,000	104,565	(695,435)
Total Capital Projects Fund	\$ 3,750,257	\$ 2,325,747	\$ 4,724,328	6,045,000	\$110,701	(\$1,400,549)
Internal Service Fund						
Health Insurance Fund	\$ -	\$ 366,772	\$ 525,609	12,526,415	462,680	(3,020,903)
Insurance Pool Revenues	-	-	0	369,077	0	(92,269)
Total Internal Service Revenues	\$0	\$366,772	\$525,609	\$12,895,492	\$462,680	(\$3,113,172)
TOTAL ALL CITY REVENUE	\$36,489,128	\$9,757,576	\$17,236,599	\$95,221,054	\$5,523,738	(\$9,169,909)

City of West Allis
Expenditure Report
Period Ended March 31, 2003
Fiscal Month: 3
Comparison of Prior Years Expense With 2002 Adopted Expenditures

DEPARTMENT OR ACTIVITY	2000 Actual	2001 Actual	2002 Actual	2003 Adopted Expenditures	2003 Carryovers & Transfers	Adjusted Budget	2003 Current Period Expenditures	(Over)Under Budget
POLICY MAKING								
Common Council	\$ 36,334	\$ 38,652	\$ 38,661	\$ 103,740	\$ -	\$ 103,740	\$ 38,336	\$ (12,401)
Mayor	17,076	17,750	18,417	72,736	404	73,140	15,347	2,938
	\$ 53,410	\$ 56,403	\$ 57,078	\$ 176,476	\$ 404	\$ 176,880	\$ 53,683	\$ (9,463)
LEGAL, JUDICIAL, ADMIN								
City Attorney	\$ 118,198	\$ 126,672	\$ 135,607	404,500	63,561	468,061	\$ 90,776	26,239
Municipal Court	44,284	44,324	42,997	200,974		200,974	47,608	2,636
City Assessor	57,319	69,271	76,798	307,351	4,800	312,151	65,185	12,853
City Clerk/Treasurer	96,320	125,464	74,557	444,501	62,824	507,325	78,810	48,021
	\$ 316,121	\$ 365,731	\$ 329,959	\$ 1,357,226	\$ 131,185	\$ 1,488,511	\$ 282,379	\$ 89,749
ADMINISTRATION & FINANCE								
City Administrative Office	\$ 33,572	\$ 34,541	\$ 34,965	133,234		133,234	\$ 29,849	3,460
Information Services	104,201	130,930	97,596	639,563	94,681	734,244	117,967	65,594
Purchasing/Central Services	124,353	135,865	134,485	597,192	35,000	632,192	135,225	22,823
Personnel	72,877	66,257	70,207	269,647	15,361	285,008	58,842	12,410
Finance	75,410	72,563	73,362	285,924	2,000	287,924	62,154	9,827
	\$ 410,413	\$ 440,157	\$ 410,617	\$ 1,925,560	\$ 147,042	\$ 2,072,602	\$ 404,037	\$ 114,114
HEALTH, SAFETY, CULTURE								
Police & Fire Commission	\$ 3,914	\$ 119	\$ 20	17,350	3,700	21,050	\$ 1,883	3,379
Police Department	2,184,573	2,283,176	2,180,661	9,248,228	94,003	9,342,231	2,418,468	(82,910)
Fire Department	1,701,128	1,788,396	1,854,244	7,433,764	145,968	7,579,732	2,137,978	(243,045)
Planning	18,697	31,469	30,503	127,845	1,050	128,895	27,259	4,964
Bldg Inspection & Zoning	158,403	166,420	176,764	670,379	11,000	681,379	156,787	13,558
Health Department	327,572	333,696	335,118	1,269,608	2,543	1,272,151	289,542	28,496
Senior Center	34,179	37,120	34,257	151,442	185	151,627	32,294	5,613
Public Library	378,092	390,969	385,411	1,677,567	131,673	1,809,240	370,009	82,301
	\$ 4,806,559	\$ 5,031,365	\$ 4,996,978	\$ 20,596,183	\$ 390,122	\$ 20,986,305	\$ 5,434,220	\$ (187,644)
PUBLIC WORKS, ENGINEERING								
Public Works	\$ 1,366,228	\$ 1,447,966	\$ 1,216,966	7,771,476	59,441	7,830,917	\$ 1,592,872	364,858
Recycling Program	74,814	56,764	92,256	601,329		601,329	119,930	30,402
Engineering	225,655	247,211	273,105	1,012,826	39,821	1,052,647	197,387	65,775
	\$ 1,666,697	\$ 1,751,941	\$ 1,582,328	\$ 9,385,631	\$ 99,262	\$ 9,484,893	\$ 1,910,189	\$ 461,035

City of West Allis
Expenditure Report
Period Ended March 31, 2003
Fiscal Month: 3
Comparison of Prior Years Expense With 2002 Adopted Expenditures

DEPARTMENT OR ACTIVITY	2000 Actual	2001 Actual	2002 Actual	2003 Adopted Expenditures	2003 Carryovers & Transfers	Adjusted Budget	2003 Current Period Expenditures	(Over)Under Budget
GENERAL EXPENSE								
Public Acqs, Bldgs, & Prot	\$ 33,121	\$ (144,645)	\$ 14,532	60,000	4,165	64,165	\$ 11,424	4,617
Taxes, Refunds & Adjustments	9,933	9,933	9,933	49,730		49,730	9,933	2,499
Promos,Celebrations,Awards	4,915	35,143	9,376	122,825	12,439	135,264	4,762	29,054
General	136,006	166,360	165,590	388,500		388,500	176,974	(79,849)
Fringe Benefits	2,899,846	1,537,687	1,695,062	13,138,428	6,300	13,144,728	1,496,617	1,789,565
Debt Issuance Costs	7,172	4,684	-	27,400		27,400	-	6,850
Contingency	-	-	-	1,575,000		1,575,000	-	393,750
	3,090,993	1,609,163	1,894,493	15,361,883	22,904	15,384,787	1,699,710	2,146,487
TOTAL GENERAL FUND EXPENDITURES	10,344,193	9,254,759	9,271,452	48,803,059	790,919	49,593,978	9,784,217	2,614,277
TRANSFERS TO OTHER FUNDS								
TOTAL EXPENDITURES & TRANSFERS	\$ 10,344,193	\$ 9,254,759	\$ 9,271,452	\$ 48,803,059	\$ 790,919	\$ 49,593,978	\$ 9,784,217	\$ 2,614,277
*** ALL OTHER FUNDS ***								
DEBT								
General Debt Service Expenditures	\$ (32,243,836)	\$ 2,976,651	\$ 751,134	3,628,006		3,628,006	\$ 4,038,867	
Hospital & TIF Debt Service Expenditures	36,323,347	1,603,699	166,640	4,981,472		4,981,472	1,438,336	
TOTAL DEBT SERVICE FUND EXPENDITURES	\$ 4,079,511	\$ 4,580,350	\$ 917,774	\$ 8,609,478	\$ -	\$ 8,609,478	\$ 5,477,202	\$ -
SPECIAL REVENUE FUNDS EXPENDITURES								
Office of Cable Communications	\$ 54,184	\$ 89,548	\$ 50,012	334,514		334,514	\$ 108,380	(24,751)
Community Development Programs	313,612	431,590	352,374	1,979,250		1,979,250	357,474	137,339
Housing Assistance Programs	601,064	611,049	678,556	2,925,604		2,925,604	794,633	(63,232)
Federal & State Health Grants	61,222	44,560	57,632	339,400		339,400	65,751	19,099
Police & Fire Grants	249,562	300,495	294,998	479,827		479,827	338,261	(218,305)
Miscellaneous Grants	8,344	5,900	21,428	-		-	302,665	(302,665)
Storm Water Program	48,791	50,430	211,494	3,398,607		3,398,607	477,085	372,566
WA Business Improvement District (BID)	5,363	4,368	5,836	70,425		70,425	2,752	14,854
TOTAL SPECIAL REVENUE FUND EXPENDITURES	\$ 1,342,142	\$ 1,537,940	\$ 1,672,330	\$ 9,527,627	\$ -	\$ 9,527,627	\$ 2,447,002	\$ (65,095)
ENTERPRISE FUNDS EXPENDITURES								
Sanitary Sewer Utility	\$ 385,232	\$ 812,569	\$ 459,864	4,028,486		4,028,486	\$ 91,152	915,970
Parking System	7,778	8,554	4,361	53,134		53,134	8,324	4,960
Beloit Rd Public Housing	35,466	10,102	132,512	317,963		317,963	46,523	32,968
Water Utility	989,132	1,098,861	998,135	6,040,372		6,040,372	632,956	877,137
TOTAL ENTERPRISE FUNDS EXPENDITURES	\$ 1,417,607	\$ 1,930,085	\$ 1,594,872	\$ 10,439,955	\$ -	\$ 10,439,955	\$ 778,954	\$ 1,831,035

City of West Allis
Expenditure Report
Period Ended March 31, 2003
Fiscal Month: 3
Comparison of Prior Years Expense With 2002 Adopted Expenditures

DEPARTMENT OR ACTIVITY	2000 Actual	2001 Actual	2002 Actual	2003 Adopted Expenditures	2003 Carryovers & Transfers	Adjusted Budget	2003 Current Period Expenditures	(Over)Under Budget
CAPITAL PROJECTS FUND EXPENDITURES								
Capital Improvements	\$ 73,581	\$ 58,232	\$ 61,016	6,994,000		6,994,000	\$ 545,606	1,202,895
TIF Improvements	21,111	21,737	334,205	3,386,546		3,386,546	688,259	158,378
TOTAL CAPITAL PROJECTS FUNDS EXPENDITURES	\$ 94,692	\$ 79,968	\$ 395,220	\$ 10,380,546	\$ -	\$ 10,380,546	\$ 1,233,864	\$ 1,361,272
INTERNAL SERVICE FUND								
Health Insurance Fund	\$ -	\$ 389,487	\$ 1,864,485	12,526,415		12,526,415	\$ 2,423,058	708,545
Insurance Pool Expenditures	92,862	84,728	75,846	115,617		115,617	66,077	(37,173)
TOTAL INTERNAL SERVICE FUND EXPENDITURES	\$ 92,862	\$ 474,214	\$ 1,940,330	\$ 12,642,032	\$ -	\$ 12,642,032	\$ 2,489,136	\$ 671,372
TOTAL ALL CITY EXPENDITURES & TRANSFERS	\$ 17,371,007	\$ 17,857,317	\$ 15,791,977	\$ 100,402,697	\$ 790,919	\$ 101,193,616	\$ 22,210,375	\$ 6,412,862