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City of West Allis

Matter Summary

7525 W. Greenfield Ave.
West Allis, WI 53214

File Number	Title	Status
2004-0332	Communication	In Committee
Comptroller/Manager of Finance submitting the City of West Allis Unaudited Financial Statement Package for the period ended March 31, 2004 for review and approval.		
Introduced: 5/18/2004		Controlling Body: Administration & Finance Committee

COMMITTEE RECOMMENDATION

POF

ACTION DATE:	MOVER	SECONDER		AYE	NO	PRESENT	EXCUSED
<u>MAY 18 2004</u>			Barczak	✓			
			Czaplewski	✓			
			Dobrowski				
			Kopplin				
	✓		Lajsic	✓			
			Narlock				
		✓	Reinke	✓			
			Sengstock				
			Vitale				
			Weigel	✓			
			TOTAL	<u>5</u>	<u>-</u>		

SIGNATURE OF COMMITTEE MEMBER

Chair

Vice-Chair

Member

COMMON COUNCIL ACTION

PLACE ON FILE

ACTION DATE:	MOVER	SECONDER		AYE	NO	PRESENT	EXCUSED
<u>MAY 18 2004</u>	✓		Barczak	✓			
			Czaplewski	✓			
			Dobrowski	✓			
			Kopplin	✓			
			Lajsic	✓			
			Narlock	✓			
		✓	Reinke	✓			
			Sengstock	✓			
			Vitale	✓			
			Weigel	✓			
			TOTAL	<u>10</u>	<u>-</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

Finance Supervisor

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Mary Storbeck

Accountant

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May 17, 2004

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, 2004 for your review and approval. The information presented in the Adjusted Budget Column does not reflect transfers, carry-overs, or approved adjustments done to the 2004 Budget due to the computer conversion to the HTE System.

Sincerely

A handwritten signature in black ink, appearing to read 'Gary Schmid'.

Gary Schmid, CPA
Comptroller/Manager of Finance

Attachment

City of West Allis, Wisconsin

Unaudited Income Statement Package

Period Ended March 31, 2004

City of West Allis
Revenue Report
Period Ended March 31, 2004
Fiscal Month 3
Comparison of Prior Years Expense With 2004 Adopted Expenditures

	2001 Actual Revenues	2002 Actual Revenues	2003 Actual Revenues	2004 Adopted Revenues	2004 Current Period Revenue Actual	2004 Budget Over(Under)
Taxes						
Real Estate & Personal Property	\$ 24,048,848	\$ 24,490,769	\$ 25,316,641	\$25,577,540	\$ 25,578,524	0
Mobile Home/Trailer	61,427	74,141	58,567	140,000	53,958	18,958
Hotel/Motel	-	-	-	32,000	4,515	(3,485)
State Sales Tax	148	1,022	913	0	650	650
Tax Equivalent-Beloit Rd Housing	-	109,891	-	117,000	0	(29,250)
Tax Equivalent-Water Utility	155,250	155,250	-	613,556	0	(153,389)
Tax Equivalent-Medical Office Bldg	318,504	(2,540)	-	225,499	0	(56,375)
Tax Equivalent-Parking Structures	-	-	-	108,949	0	
Tax Equivalent-Women's Pavillion	-	-	-	128,237	0	
Tax Equivalent-Hospital Lab Equipment	-	-	-	52,000	0	(13,000)
Other Tax Equivalent (Holie,Beths.)	26,821	-	-	61,000	0	(15,250)
Tax Delinquencies & Penalties	61,801	75,951	31,610	160,000	65,258	25,258
Total Taxes	\$24,672,800	\$24,904,484	\$25,407,730	\$27,215,781	\$25,702,905	(\$225,883)
Intergovernmental Grants & Aids						
State Shared Revenues	\$ -	\$ -	\$ -	\$8,528,390	\$ -	-----
Expenditure Restraint Program	-	-	-	1,811,000	0	-----
Fire Insurance Premiums Tax Rebates	-	-	-	105,000	0	(26,250)
Police Training	20,960	-	29,700	0	0	0
Exempt Computer Equipment	-	-	-	200,000	0	-----
Municipal Services Payment	258,162	262,900	239,007	235,000	289,909	-----
State Fair Municipal Payment	-	-	-	95,000	0	
State Fair Service Contract	10,000	10,000	20,000	30,000	0	(7,500)
Transportation/Highway Aids	605,604	576,230	547,876	2,000,000	521,177	-----
Milwaukee County Library	407,020	385,471	379,762	375,000	362,668	-----
Misc. State/Fed Revenue	3,321	2,789	-	300,000	0	-----
Total Grants & Aids	\$1,305,067	\$1,237,389	\$1,216,345	\$13,679,390	\$1,173,754	(\$33,750)
Licenses, Permits, Fees						
Malt Beverage & Liquor	\$ 2,645	\$ 2,170	\$ 4,202	\$93,075	\$ 5,615	(17,654)
All Other Licenses	30,200	17,429	27,656	141,848	21,128	(14,334)
Bldg., Plumbg, & Electrical Permits	98,823	99,629	76,506	500,000	133,379	8,379
Overnight Parking Permits	74,066	68,519	92,251	350,250	96,925	9,362
Fire Inspection Fee	-	-	-	89,000	89,622	67,372

City of West Allis
Revenue Report
Period Ended March 31, 2004
Fiscal Month 3
Comparison of Prior Years Expense With 2004 Adopted Expenditures

	2001 Actual Revenues	2002 Actual Revenues	2003 Actual Revenues	2004 Adopted Revenues	2004 Current Period Revenue Actual	2004 Budget Over(Under)
All Other Permits	11,141	9,243	8,166	38,800	9,953	253
Total Licenses, Permits, Fees	\$216,874	\$196,990	\$208,781	\$1,212,973	\$356,622	\$53,379
Penalties and Forfeitures						
Court Fines & Costs	\$ 269,150	\$ 289,895	\$ 235,353	\$900,000	\$ 281,258	56,258
Parking Violations	225,400	212,495	223,071	995,000	262,928	14,178
Total Penalties and Forfeitures	\$494,550	\$502,390	\$458,424	\$1,895,000	\$544,186	\$70,436
Charges for Services						
General Government	\$ 12,572	\$ 4,874	\$ 4,257	\$26,000	\$ 5,066	(1,434)
Ambulance Fee	38,715	91,204	90,903	660,000	116,205	(48,795)
Fire Dept. - Inter-Facility Transports	-	-	-	50,000	0	
Police	4,708	5,074	5,563	32,100	14,390	6,365
Fire	2,639	3,937	16,389	12,850	11,090	7,877
Milwaukee County Paramedic Aid	-	163,613	-	600,000	13,070	(136,930)
Health	24,013	29,184	20,186	141,300	20,676	(14,649)
Village of West Milw.-Health Servs. Agrmnt.	6,736	6,949	7,236	47,000	3,418	(8,332)
Senior Center	418	643	623	7,000	1,019	(731)
Public Works Services	5,761	8,296	6,913	112,000	4,184	(23,816)
Public Works Equipment Earnings	81,070	71,320	121,224	200,000	34,683	(15,317)
HIDTA Admin Fees	-	-	-	65,400	0	(16,350)
City Engineer	1,818	1,818	5,256	7,000	4,352	2,602
Finance	765	765	-	3,500	0	(875)
Information Services	45,569	6,553	238	30,000	238	(7,262)
Assessor	-	-	-	150	104	
Print Shop	7,519	22,521	-	89,000	16,627	(5,623)
City Attorney	243	660	-	8,000	0	(2,000)
CAO	9,840	390	-	77,000	0	(19,250)
Library	17,329	16,027	24,204	85,200	24,808	3,508
City Treasurer	3,296	3,561	2,647	6,200	3,533	1,983
Total Charges For Services	\$263,010	\$437,391	\$305,638	2,259,700	\$273,460	(\$279,031)
Miscellaneous Revenue						

City of West Allis
Revenue Report
Period Ended March 31, 2004
Fiscal Month 3
Comparison of Prior Years Expense With 2004 Adopted Expenditures

	2001 Actual Revenues	2002 Actual Revenues	2003 Actual Revenues	2004 Adopted Revenues	2004 Current Period Revenue Actual	2004 Budget Over(Under)
Interest on Investment	\$ 510,203	\$ 245,557	\$ 173,346	\$1,000,000	\$ 160,558	(89,442)
Interest on Special Assessments	283	193	126	79,000	299	(19,451)
Rental of City Property	20,645	11,145	8,061	83,000	5,512	(15,238)
Green Market Rentals	12,595	3,874	8,467	68,600	842	(16,308)
Sale of Lands/Buildings	-	-	-	0	0	0
Other Sales	2,776	1,076	2,553	79,800	3,750	(16,200)
Cable Support Payments	-	-	-	150,000	0	
Administration Support - Storm Water	-	-	-	250,000	0	
Annual Hospital Payment	-	-	-	100,000	0	(25,000)
Annual Hospital Supplemental Payment	-	-	-	100,000	0	(25,000)
Total Miscellaneous Revenue	\$546,502	\$261,845	\$192,553	1,910,400	\$170,961	(\$206,639)
Reserve Funds Applied						
Equity Transfers	\$ -	\$ -	\$ -		\$ -	0
General Fund Applied	-	63	-	\$1,000,000	0	0
Total Reserve Funds Applied	\$0	\$63	\$0	1,000,000	\$0	0
Total General Fund Revenue	\$27,498,804	\$27,540,551	\$27,789,471	\$49,173,244	\$28,221,888	(\$621,488)
All Other Funds						
Debt Service Revenues						
Real Estate & Personal Property	\$ -	\$ 3,620,060	\$ -	\$3,308,536	\$4,978,333	1,669,797
Hospital & TIF Financing Sources	872,141	2,087,986	856,953	5,462,857	11,980,539	10,614,825
Total Debt Service	\$872,141	\$5,708,046	\$856,953	\$8,771,393	\$16,958,872	\$12,284,622
Special Revenue Funds						
Office of Cable Communications Revenues	\$ 96,599	\$ 18	\$ -	\$400,500	\$0	-\$100,125
Community Development/Home/Rent Rehab	94,854	262,823	191,207	2,048,000	67,783	(444,217)
Housing Assistance Programs	619,505	551,967	768,341	3,266,298	790,179	(26,395)
Federal & State Health Grants	17,648	95,181	117,314	307,650	69,325	(7,587)
Police & Fire Grants	35,890	36,772	(50,088)	1,529,648	(419,306)	(801,718)
Miscellaneous Grants	-	-	(4,029)	0	(387,507)	(387,507)

City of West Allis
Revenue Report
Period Ended March 31, 2004
Fiscal Month 3
Comparison of Prior Years Expense With 2004 Adopted Expenditures

	2001 Actual Revenues	2002 Actual Revenues	2003 Actual Revenues	2004 Adopted Revenues	2004 Current Period Revenue Actual	2004 Budget Over(Under)
Storm Water Program	-	-	127,896	2,687,133	380	(671,403)
Revenue From Billings/Assessmts/Sales	560,638	423,909	-	0	0	0
Recycling Proceeds	-	-	-	\$0	0	
WA Business Improvement District	-	-	-	67,622	55,836	38,930
Quad Indemnification Fund	28,349	-	1,250	0	805	805
Total Special Revenue Funds	\$1,453,483	\$1,370,669	\$1,151,891	10,306,851	\$177,495	(\$2,399,217)
Enterprise Funds						
Sanitary Sewer Utility	\$ 492,107	\$ 729,061	\$ 161,482	\$4,113,600	\$0	(1,028,400)
Parking System (Meters/Property Sales)	7,888	9,112	8,539	30,500	7,703	78
Parking System (Property Taxes)	-	-	-	0	10,000	
Beloit Rd Public Housing (Rent)	85,444	83,467	87,477	345,000	88,784	2,534
Water Utility	703,757	1,035,587	210,689	5,842,488	19,456	(1,441,166)
Total Enterprise Funds	\$1,289,197	\$1,857,227	\$468,187	10,331,588	\$125,943	(\$2,466,954)
Capital Projects Fund						
Capital Projects	\$ 2,127,747	\$ 3,224,662	\$ 6,136	\$5,060,100	312,562	(952,463)
TIF Projects	198,000	1,499,665	104,565	6,233,000	285,816	(1,272,434)
Total Capital Projects Fund	\$ 2,325,747	\$ 4,724,328	\$ 110,701	11,293,100	\$598,378	(\$2,224,897)
Internal Service Fund						
Health Insurance Fund	\$ 366,772	\$ 525,609	\$ 462,680	14,542,236	3,459,490	(3,037,181)
Insurance Pool Revenues	-	-	0	368,349	0	(92,087)
Total Internal Service Revenues	\$366,772	\$525,609	\$462,680	\$14,910,585	\$3,459,490	(\$3,129,268)
TOTAL ALL CITY REVENUE	\$33,806,144	\$41,726,430	\$30,839,883	\$104,786,761	\$49,542,066	\$4,479,978

City of West Allis
Expenditure Report
Period Ended March 31, 2004
Fiscal Month: 3
Comparison of Prior Years Expense With 2004 Adopted Expenditures

DEPARTMENT OR ACTIVITY	2001 Actual	2002 Actual	2003 Actual	2004 Adopted Expenditures	2004 Carryovers & Transfers	Adjusted Budget	2004 Current Period Expenditures	(Over)Under Budget
POLICY MAKING								
Common Council	\$ 38,652	\$ 38,661	\$ 38,336	\$ 96,090	\$ -	\$ 96,090	\$ 38,672	\$ (14,650)
Mayor	17,750	18,417	15,347	71,392	-	71,392	17,411	437
	\$ 56,403	\$ 57,078	\$ 53,683	\$ 167,482	\$ -	\$ 167,482	\$ 56,083	\$ (14,212)
LEGAL, JUDICIAL, ADMIN								
City Attorney	\$ 126,672	\$ 135,607	\$ 90,776	405,850	-	405,850	\$ 90,498	10,965
Municipal Court	44,324	42,997	47,608	208,317	-	208,317	44,315	7,764
City Assessor	69,271	76,798	65,185	318,098	-	318,098	75,006	4,518
City Clerk/Treasurer	125,464	74,557	78,810	380,553	-	380,553	91,072	4,066
	\$ 365,731	\$ 329,959	\$ 282,379	\$ 1,312,818	\$ -	\$ 1,312,818	\$ 300,891	\$ 27,313
ADMINISTRATION & FINANCE								
City Administrative Office	\$ 34,541	\$ 34,965	\$ 29,849	143,867	-	143,867	\$ 33,887	2,080
Information Services	130,930	97,596	117,967	634,597	-	634,597	139,912	18,737
Purchasing/Central Services	135,865	134,485	135,225	593,725	-	593,725	139,187	9,244
Personnel	66,257	70,207	58,842	270,583	-	270,583	58,417	9,229
Finance	72,563	73,362	62,154	301,195	-	301,195	72,089	3,210
	\$ 440,157	\$ 410,617	\$ 404,037	\$ 1,943,967	\$ -	\$ 1,943,967	\$ 443,492	\$ 42,500
HEALTH, SAFETY, CULTURE								
Police & Fire Commission	\$ 119	\$ 20	\$ 1,883	13,150	-	13,150	\$ 1,277	2,011
Police Department	2,283,176	2,180,661	2,418,468	9,574,625	-	9,574,625	2,539,121	(145,464)
Fire Department	1,788,396	1,854,244	2,137,978	7,652,858	-	7,652,858	1,895,725	17,489
Planning	31,469	30,503	27,259	131,187	-	131,187	17,946	14,851
Bldg Inspection & Zoning	166,420	176,764	156,787	682,691	-	682,691	167,677	2,996
Health Department	333,696	335,118	289,542	1,336,099	-	1,336,099	317,670	16,355
Senior Center	37,120	34,257	32,294	137,826	-	137,826	30,465	3,992
Public Library	390,969	385,411	370,009	1,662,716	-	1,662,716	366,470	49,209
	\$ 5,031,365	\$ 4,996,978	\$ 5,434,220	\$ 21,191,152	\$ -	\$ 21,191,152	\$ 5,336,350	\$ (38,562)
PUBLIC WORKS, ENGINEERING								
Public Works	\$ 1,447,966	\$ 1,216,966	\$ 1,592,872	8,213,237	-	8,213,237	\$ 1,943,903	109,407
Recycling Program	56,764	92,256	119,930	-	-	-	75,823	(75,823)
Engineering	247,211	273,105	197,387	919,063	-	919,063	248,529	(18,763)
	\$ 1,751,941	\$ 1,582,328	\$ 1,910,189	\$ 9,132,300	\$ -	\$ 9,132,300	\$ 2,268,254	\$ 14,821

City of West Allis
Expenditure Report
Period Ended March 31, 2004
Fiscal Month: 3
Comparison of Prior Years Expense With 2004 Adopted Expenditures

DEPARTMENT OR ACTIVITY	2001 Actual	2002 Actual	2003 Actual	2004 Adopted Expenditures	2004 Carryovers & Transfers	Adjusted Budget	2004 Current Period Expenditures	(Over)Under Budget
GENERAL EXPENSE								
Public Acqs, Bldgs, & Prot	\$ (144,645)	\$ 14,532	\$ 11,424	70,000	-	70,000	\$ 21,533	(4,033)
Taxes, Refunds & Adjustments	9,933	9,933	9,933	49,730	-	49,730	8,850	3,583
Promos,Celebrations,Awards	35,143	9,376	4,762	78,475	-	78,475	8,485	11,134
General	166,360	165,590	176,974	394,500	-	394,500	164,267	(65,642)
Fringe Benefits	1,537,687	1,695,062	1,496,617	14,979,320	-	14,979,320	1,726,875	2,017,955
Debt Issuance Costs	4,684	-	-	3,500	-	3,500	-	875
Contingency	-	-	-	(150,000)	-	(150,000)	-	(37,500)
	1,609,163	1,894,493	1,699,710	15,425,525	-	15,425,525	1,930,009	1,926,372
TOTAL GENERAL FUND EXPENDITURES	9,254,759	9,271,452	9,784,217	49,173,244	-	49,173,244	10,335,079	1,958,232
TRANSFERS TO OTHER FUNDS								
TOTAL EXPENDITURES & TRANSFERS	\$ 9,254,759	\$ 9,271,452	\$ 9,784,217	\$ 49,173,244	\$ -	\$ 49,173,244	\$ 10,335,079	\$ 1,958,232
*** ALL OTHER FUNDS ***								
DEBT								
General Debt Service Expenditures	\$ 2,976,651	\$ 751,134	\$ 4,038,867	3,543,286	-	3,543,286	\$ 13,227,220	
Hospital & TIF Debt Service Expenditures	1,603,699	166,640	1,438,336	4,909,484	-	4,909,484	166,305	
TOTAL DEBT SERVICE FUND EXPENDITURES	\$ 4,580,350	\$ 917,774	\$ 5,477,202	\$ 8,452,770	\$ -	\$ 8,452,770	\$ 13,393,525	\$ -
SPECIAL REVENUE FUNDS EXPENDITURES								
Office of Cable Communications	\$ 89,548	\$ 50,012	\$ 108,380	483,204	-	483,204	\$ 48,325	72,476
Community Development Programs	431,590	352,374	357,474	2,032,500	-	2,032,500	251,321	256,804
Housing Assistance Programs	611,049	678,556	794,633	3,266,298	-	3,266,298	820,309	(3,734)
Federal & State Health Grants	44,560	57,632	65,751	307,650	-	307,650	43,558	33,355
Police & Fire Grants	300,495	294,998	338,261	1,525,348	-	1,525,348	372,334	9,003
Miscellaneous Grants	5,900	21,428	302,665	-	-	-	17,633	(17,633)
Storm Water Program	50,430	211,494	477,085	3,674,751	-	3,674,751	181,240	737,447
WA Business Improvement District (BID)	4,368	5,836	2,752	68,625	-	68,625	5,523	11,633
TOTAL SPECIAL REVENUE FUND EXPENDITURES	\$ 1,537,940	\$ 1,072,330	\$ 2,447,002	\$ 11,358,376	\$ -	\$ 11,358,376	\$ 1,740,243	\$ 1,099,351
ENTERPRISE FUNDS EXPENDITURES								
Sanitary Sewer Utility	\$ 812,569	\$ 459,864	\$ 91,152	3,929,026	-	3,929,026	\$ 33,081	949,176
Parking System	8,554	4,361	8,324	28,482	-	28,482	1,817	5,303
Beloit Rd Public Housing	10,102	132,512	46,523	329,509	-	329,509	20,138	62,239
Water Utility	1,098,861	998,135	632,956	6,057,424	-	6,057,424	391,596	1,122,760
TOTAL ENTERPRISE FUNDS EXPENDITURES	\$ 1,930,085	\$ 1,594,872	\$ 778,954	\$ 10,344,441	\$ -	\$ 10,344,441	\$ 446,632	\$ 2,139,478

City of West Allis
Expenditure Report
Period Ended March 31, 2004
Fiscal Month: 3
Comparison of Prior Years Expense With 2004 Adopted Expenditures

DEPARTMENT OR ACTIVITY	2001 Actual	2002 Actual	2003 Actual	2004 Adopted Expenditures	2004 Carryovers & Transfers	Adjusted Budget	2004 Current Period Expenditures	(Over)Under Budget
CAPITAL PROJECTS FUND EXPENDITURES								
Capital Improvements	\$ 58,232	\$ 61,016	\$ 545,606	8,522,000		8,522,000	\$ 771,971	1,358,529
TIF Improvements	21,737	334,205	688,259	4,109,000		4,109,000	159,560	867,690
TOTAL CAPITAL PROJECTS FUNDS EXPENDITURES	\$ 79,968	\$ 395,220	\$ 1,233,864	\$ 12,631,000	\$ -	\$ 12,631,000	\$ 931,531	\$ 2,226,219
INTERNAL SERVICE FUND								
Health Insurance Fund	\$ 389,487	\$ 1,864,485	\$ 2,423,058	14,542,236		14,542,236	\$ 2,365,265	1,270,294
Insurance Pool Expenditures	84,728	75,846	66,077	92,089		92,089	55,052	(32,030)
TOTAL INTERNAL SERVICE FUND EXPENDITURES	\$ 474,214	\$ 1,940,330	\$ 2,489,136	\$ 14,634,325	\$ -	\$ 14,634,325	\$ 2,420,317	\$ 1,238,264
TOTAL ALL CITY EXPENDITURES & TRANSFERS	\$ 17,857,317	\$ 15,791,977	\$ 22,210,375	\$ 106,594,156	\$ -	\$ 106,594,156	\$ 29,267,328	\$ 8,661,545