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# City of West Allis

## Matter Summary

7525 W. Greenfield Ave.  
West Allis, WI 53214

| File Number | Title                                                                        | Status                                               |
|-------------|------------------------------------------------------------------------------|------------------------------------------------------|
| 2003-0397   | Communication                                                                | In Committee                                         |
|             | Unaudited Financial Statement Package For the Period Ended January 31, 2003. |                                                      |
|             | Introduced: 6/3/2003                                                         | Controlling Body: Administration & Finance Committee |

### COMMITTEE RECOMMENDATION

*Approval*

MOVER: Lajsic AYES 5 NOES 0

SECONDER: Reinke EXCUSED \_\_\_\_\_

COMMITTEE ACTION DATE JUN 03 2003

### SIGNATURES OF COMMITTEE MEMBERS

*[Signature]*

Chair

Vice-Chair

### COMMON COUNCIL ACTION *approval*

FINAL ACTION DATE JUN 03 2003

MOVER:

Czaplewski

SECONDER:

Barczak

|                      | AYE                                 | NO                       |
|----------------------|-------------------------------------|--------------------------|
| 1. Barczak           | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 2. Czaplewski        | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 3. Kopplin           | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 4. Lajsic            | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 5. <del>Murphy</del> | <input type="checkbox"/>            | <input type="checkbox"/> |
| 6. Narlock           | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 7. Reinke            | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 8. Sengstock         | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 9. Trudell           | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 10. Vitale           | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| <i>Weigel</i>        | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| TOTAL                | <u>10</u>                           | <u>0</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*

[ljansen@ci.west-allis.wi.us](mailto:ljansen@ci.west-allis.wi.us)

June 3, 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 January 31, 2003 for your review and approval.

Sincerely,

A handwritten signature in dark ink, appearing to read 'Gary Schmid', written over a light-colored rectangular background.

Gary Schmid, CPA  
Manager of Finance

Attachment

# ***City of West Allis, Wisconsin***

***Unaudited Income Statement Package Before Adjustments  
With Statement of Activities***

***Period Ended January 31, 2003***

**City of West Allis**  
**Revenue Report**  
**Period Ended January 31, 2003**  
**Fiscal 1**  
**Comparison of Prior Years Expense With 2002 Adopted Expenditures**

|                                            | 2000<br>Actual<br>Revenues | 2001<br>Actual<br>Revenues | 2002<br>Actual<br>Revenues | 2003<br>Adopted<br>Revenues | 2003<br>Current Period<br>Revenue | 2003<br>Budget<br>Over(Under) |
|--------------------------------------------|----------------------------|----------------------------|----------------------------|-----------------------------|-----------------------------------|-------------------------------|
|                                            | Actual                     | Actual                     | Actual                     | Revenues                    | Actual                            | Over(Under)                   |
| <b>Taxes</b>                               |                            |                            |                            |                             |                                   |                               |
| Real Estate & Personal Property            | 116                        |                            |                            | \$24,489,652                | 0                                 | 0                             |
| Mobile Home/Trailer                        | 9,633                      | 4,211                      | 10,035                     | 140,000                     | 7,012                             | (4,654)                       |
| Hotel/Motel                                | 7,111                      | 11,761                     |                            | 40,000                      | 0                                 | (3,333)                       |
| State Sales Tax                            | 900                        | 3,161                      | 3,368                      | 0                           | 3,310                             | 3,310                         |
| Tax Equivalent-Beloit Rd Housing           |                            |                            |                            | 113,000                     | 0                                 | (9,417)                       |
| Tax Equivalent-Water Utility               |                            |                            |                            | 613,556                     | 0                                 | (51,130)                      |
| Tax Equivalent-Medical Office Bldg         |                            |                            |                            | 270,000                     | 0                                 | (22,500)                      |
| Tax Equivalent-Hospital Lab Equipment      |                            |                            |                            | 50,000                      | 0                                 | (4,167)                       |
| Other Tax Equivalent (Holie, Beths.)       |                            |                            |                            | 27,000                      | 0                                 | (2,250)                       |
| Tax Delinquencies & Penalties              | 236                        | 1,507                      | 112                        | 150,000                     | 519                               | (11,981)                      |
| <b>Total Taxes</b>                         | <b>\$17,995</b>            | <b>\$20,640</b>            | <b>\$13,515</b>            | <b>\$25,893,208</b>         | <b>\$10,842</b>                   | <b>(\$106,121)</b>            |
| <b>Intergovernmental Grants &amp; Aids</b> |                            |                            |                            |                             |                                   |                               |
| State Shared Revenues                      |                            |                            |                            | \$9,433,993                 | 0                                 | -----                         |
| Expenditure Restraint Program              |                            |                            |                            | 1,604,472                   | 0                                 | -----                         |
| Fire Insurance Premiums Tax Rebates        |                            |                            |                            | 84,000                      | 0                                 | (7,000)                       |
| Police Training                            |                            |                            |                            | 21,600                      | 0                                 | (1,800)                       |
| Exempt Computer Equipment                  |                            |                            |                            | 300,000                     | 0                                 | -----                         |
| Municipal Services Payment                 |                            |                            |                            | 250,000                     | 0                                 | -----                         |
| State Fair Service Contract                | 10,000                     |                            | 10,000                     | 30,000                      | 20,000                            | 17,500                        |
| Transportation/Highway Aids                | 605,933                    | 605,604                    | 576,230                    | 2,475,000                   | 547,876                           | -----                         |
| Milwaukee County Library                   |                            |                            |                            | 375,000                     | 0                                 | -----                         |
| Misc. State/Fed Revenue                    |                            | 3,112                      | 2,789                      | 300,000                     | 0                                 | -----                         |
| <b>Total Grants &amp; Aids</b>             | <b>\$615,933</b>           | <b>\$608,716</b>           | <b>\$589,018</b>           | <b>\$14,874,065</b>         | <b>\$567,876</b>                  | <b>\$8,700</b>                |
| <b>Licenses, Permits, Fees</b>             |                            |                            |                            |                             |                                   |                               |
| Malt Beverage & Liquor                     | 1,835                      | 1,000                      | \$445                      | \$94,750                    | 2,642                             | (5,254)                       |
| All Other Licenses                         | 5,234                      | 14,485                     | 14,495                     | 129,210                     | 13,097                            | 2,330                         |
| Bldg., Plumbg. & Electrical Permits        | 21,824                     | 22,868                     | 19,576                     | 464,900                     | 29,293                            | (9,449)                       |
| Overnight Parking Permits                  | 41,553                     | 45,502                     | 41,733                     | 270,494                     | 57,543                            | 35,002                        |
| Fire Inspection Fee                        |                            |                            |                            | 88,123                      | 0                                 | (7,344)                       |
| All Other Permits                          | 1,083                      | 3,155                      | 4,826                      | 25,700                      | 2,672                             | 530                           |

**City of West Allis**  
**Revenue Report**  
**Period Ended January 31, 2003**  
**Fiscal 1**  
**Comparison of Prior Years Expense With 2002 Adopted Expenditures**

|                                             | <b>2000<br/>Actual<br/>Revenues</b> | <b>2001<br/>Actual<br/>Revenues</b> | <b>2002<br/>Actual<br/>Revenues</b> | <b>2003<br/>Adopted<br/>Revenues</b> | <b>2003<br/>Current Period<br/>Revenue</b> | <b>2003<br/>Budget<br/>Over(Under)</b> |
|---------------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|--------------------------------------|--------------------------------------------|----------------------------------------|
|                                             | <b>Actual</b>                       | <b>Actual</b>                       | <b>Actual</b>                       | <b>Revenues</b>                      | <b>Actual</b>                              | <b>Over(Under)</b>                     |
| <b>Total Licenses, Permits, Fees</b>        | <b>\$71,529</b>                     | <b>\$87,010</b>                     | <b>\$81,075</b>                     | <b>\$1,073,177</b>                   | <b>\$105,246</b>                           | <b>\$15,815</b>                        |
| <b>Penalties and Forfeitures</b>            |                                     |                                     |                                     |                                      |                                            |                                        |
| Court Fines & Costs                         | 104,790                             | 107,590                             | \$91,472                            | \$930,000                            | 87,609                                     | 10,109                                 |
| Parking Violations                          | 54,425                              | 78,380                              | 62,850                              | 720,000                              | 70,175                                     | 10,175                                 |
| <b>Total Penalties and Forfeitures</b>      | <b>\$159,215</b>                    | <b>\$185,970</b>                    | <b>\$154,322</b>                    | <b>\$1,650,000</b>                   | <b>\$157,784</b>                           | <b>\$20,284</b>                        |
| <b>Charges for Services</b>                 |                                     |                                     |                                     |                                      |                                            |                                        |
| General Government                          | 2,013                               | 1,617                               | \$5,297                             | \$38,200                             | 2,076                                      | (1,107)                                |
| Ambulance Fee                               | 10,713                              | 7,807                               | 18,168                              | 916,000                              | 61,429                                     | (14,905)                               |
| Police                                      | 4,710                               | 1,466                               | 1,930                               | 27,050                               | 1,456                                      | (798)                                  |
| Fire                                        | 481                                 | 1,650                               | 436                                 | 11,850                               | 4,013                                      | 3,026                                  |
| Milwaukee County Paramedic Aid              |                                     |                                     |                                     | 600,000                              | 0                                          | (50,000)                               |
| Health                                      | 2,171                               | 9,291                               | 3,412                               | 104,050                              | 4,542                                      | (4,129)                                |
| Village of West Milw.-Health Servs. Agrmnt. |                                     |                                     | 3,062                               | 45,000                               | 3,206                                      | (544)                                  |
| Senior Center                               | 197                                 | 91                                  | 161                                 | 8,500                                | 122                                        | (586)                                  |
| Public Works Services                       | 445                                 | 140                                 | 435                                 | 111,500                              | 3,857                                      | (5,434)                                |
| Public Works Equipment Earnings             |                                     |                                     | 26,751                              | 125,000                              | 32,438                                     | 22,021                                 |
| HIDTA Admin Fees                            |                                     |                                     |                                     | 50,000                               | 0                                          | (4,167)                                |
| City Engineer                               |                                     |                                     |                                     | 6,000                                | 600                                        | 100                                    |
| Finance                                     |                                     |                                     |                                     | 3,000                                | 0                                          | (250)                                  |
| Data Processing                             | 329                                 | 334                                 |                                     | 26,000                               | 0                                          | (2,167)                                |
| Print Shop                                  | 8,414                               | 7,519                               | 8,664                               | 85,000                               | 0                                          | (7,083)                                |
| City Attorney                               | 862                                 |                                     |                                     | 20,000                               | 0                                          | (1,667)                                |
| CAO                                         |                                     |                                     |                                     | 77,000                               | 0                                          | (6,417)                                |
| Library                                     | 537                                 | 1,914                               | 5,090                               | 63,605                               | 5,662                                      | 362                                    |
| City Treasurer                              |                                     |                                     |                                     | 6,200                                | 0                                          | (517)                                  |
| <b>Total Charges For Services</b>           | <b>\$30,872</b>                     | <b>\$31,829</b>                     | <b>\$73,406</b>                     | <b>2,323,955</b>                     | <b>\$119,402</b>                           | <b>(\$74,261)</b>                      |
| <b>Miscellaneous Revenue</b>                |                                     |                                     |                                     |                                      |                                            |                                        |
| Interest on Investment                      | 40,674                              |                                     |                                     | \$1,500,000                          | 12,469                                     | (112,531)                              |

**City of West Allis**  
**Revenue Report**  
**Period Ended January 31, 2003**  
**Fiscal 1**  
**Comparison of Prior Years Expense With 2002 Adopted Expenditures**

|                                         | 2000<br>Actual<br>Revenues | 2001<br>Actual<br>Revenues | 2002<br>Actual<br>Revenues | 2003<br>Adopted<br>Revenues | 2003<br>Current Period<br>Revenue | 2003<br>Budget<br>Over(Under) |
|-----------------------------------------|----------------------------|----------------------------|----------------------------|-----------------------------|-----------------------------------|-------------------------------|
|                                         | Actual                     | Actual                     | Actual                     | Revenues                    | Actual                            | Over(Under)                   |
| Interest on Special Assessments         | 15                         | 24                         | 34                         | 70,000                      | 6                                 | (5,827)                       |
| Rental of City Property                 |                            |                            |                            | 80,000                      | 0                                 | (6,667)                       |
| Green Market Rentals                    | 1,706                      | 5,440                      | 1,064                      | 57,140                      | 1,730                             | (3,032)                       |
| Sale of Lands/Buildings                 |                            |                            |                            | 0                           | 0                                 | 0                             |
| Other Sales                             | 114                        | 2,019                      | 373                        | 78,300                      | 210                               | (6,315)                       |
| Annual Hospital Payment                 |                            |                            |                            | 100,000                     | 0                                 | (8,333)                       |
| <b>Total Miscellaneous Revenue</b>      | <b>\$42,508</b>            | <b>\$7,483</b>             | <b>\$1,471</b>             | <b>1,885,440</b>            | <b>\$14,415</b>                   | <b>(\$142,705)</b>            |
| <b>Reserve Funds Applied</b>            |                            |                            |                            |                             |                                   |                               |
| Equity Transfers                        |                            |                            |                            |                             | 0                                 | 0                             |
| General Fund Applied                    |                            |                            | 12                         | \$250,000                   | 0                                 | 0                             |
| <b>Total Reserve Funds Applied</b>      | <b>\$0</b>                 | <b>\$0</b>                 | <b>\$12</b>                | <b>250,000</b>              | <b>\$0</b>                        | <b>0</b>                      |
| <b>Total General Fund Revenue</b>       | <b>\$938,052</b>           | <b>\$941,648</b>           | <b>\$912,819</b>           | <b>\$47,949,845</b>         | <b>\$975,564</b>                  | <b>(\$278,290)</b>            |
| <b>All Other Funds</b>                  |                            |                            |                            |                             |                                   |                               |
| <b>Debt Service Revenues</b>            |                            |                            |                            |                             |                                   |                               |
| Real Estate & Personal Property         |                            |                            |                            | \$3,305,244                 | 0                                 | (3,305,244)                   |
| Hospital & TIF Financing Sources        |                            |                            |                            | 4,932,110                   | 0                                 | (411,009)                     |
| <b>Total Debt Service</b>               | <b>\$0</b>                 | <b>\$0</b>                 | <b>\$0</b>                 | <b>\$8,237,354</b>          | <b>\$0</b>                        | <b>(\$3,716,253)</b>          |
| <b>Special Revenue Funds</b>            |                            |                            |                            |                             |                                   |                               |
| MADACC-Animal Control                   | 0                          |                            |                            |                             | 0                                 | 0                             |
| Office of Cable Communications Revenues | 25                         |                            | 18                         | 360,000                     | 0                                 | (30,000)                      |
| Community Development/Home/Rent Rehab   | 1,493                      | 103,656                    | 5,279                      | 1,908,475                   | 18,724                            | (140,316)                     |
| Housing Assistance Programs             | 177,270                    | 154,457                    | 183,648                    | 2,719,428                   | 206,261                           | (20,358)                      |
| Federal & State Health Grants           | 8,456                      | 17,648                     | 52,001                     | 333,400                     | (1,500)                           | (29,283)                      |
| Police & Fire Grants                    | 167,520                    | 12,730                     | 23,360                     | 290,678                     | 349,248                           | 325,024                       |

**City of West Allis**  
**Revenue Report**  
**Period Ended January 31, 2003**  
**Fiscal 1**  
**Comparison of Prior Years Expense With 2002 Adopted Expenditures**

|                                        | 2000<br>Actual<br>Revenues | 2001<br>Actual<br>Revenues | 2002<br>Actual<br>Revenues | 2003<br>Adopted<br>Revenues | 2003<br>Current Period<br>Revenue | 2003<br>Budget<br>Over(Under) |
|----------------------------------------|----------------------------|----------------------------|----------------------------|-----------------------------|-----------------------------------|-------------------------------|
|                                        | Actual                     | Actual                     | Actual                     | Revenues                    | Actual                            | Over(Under)                   |
| Miscellaneous Grants                   | 0                          |                            |                            | 0                           | (4,029)                           | (4,029)                       |
| Storm Water Program                    |                            |                            |                            |                             | 125,749                           |                               |
| Revenue From Billings/Assessmts/Sales  | 187,750                    | 186,300                    | 186,617                    | 2,366,883                   | 0                                 | (197,240)                     |
| Recycling Proceeds                     |                            |                            |                            | \$0                         | 0                                 |                               |
| WA Business Improvement District       | 0                          |                            |                            | 65,000                      | 0                                 | (5,417)                       |
| Quad Indemnification Fund              | 30,487                     |                            |                            |                             | 0                                 |                               |
| <b>Total Special Revenue Funds</b>     | <b>\$573,001</b>           | <b>\$474,791</b>           | <b>\$450,923</b>           | <b>8,043,864</b>            | <b>\$694,452</b>                  | <b>(\$101,618)</b>            |
| <b>Enterprise Funds</b>                |                            |                            |                            |                             |                                   |                               |
| Sanitary Sewer Utility                 | 320,318                    | 163,883                    | \$306,971                  | \$3,933,756                 | 160,268                           | (167,545)                     |
| Parking System (Meters/Property Sales) | 4,901                      | 2,180                      | 4,811                      | 48,000                      | 1,652                             | (2,348)                       |
| Parking System (Property Taxes)        | 0                          |                            |                            | 16,000                      | 0                                 |                               |
| Beloit Rd Public Housing (Rent)        | 28,393                     | 30,133                     | 25,450                     | 330,800                     | 30,766                            | 3,199                         |
| Water Utility                          | 456,270                    | 365,003                    | 447,998                    | 5,973,979                   | 210,689                           | (287,143)                     |
| <b>Total Enterprise Funds</b>          | <b>\$809,882</b>           | <b>\$561,199</b>           | <b>\$785,231</b>           | <b>10,302,535</b>           | <b>\$403,375</b>                  | <b>(\$453,836)</b>            |
| <b>Capital Projects Fund</b>           |                            |                            |                            |                             |                                   |                               |
| Capital Projects                       |                            |                            |                            | \$5,090,577                 | (7,257)                           | (431,472)                     |
| TIF Projects                           | 0                          |                            | 3,600                      | 5,615,000                   | 3,205                             | (464,712)                     |
| <b>Total Capital Projects Fund</b>     | <b>\$0</b>                 | <b>\$0</b>                 | <b>\$3,600</b>             | <b>10,705,577</b>           | <b>(\$4,052)</b>                  | <b>(\$896,183)</b>            |
| <b>Internal Service Fund</b>           |                            |                            |                            |                             |                                   |                               |
| Health Insurance Fund                  | 0                          | 117,868                    | 160,840                    | 11,744,894                  | 177,025                           | (982,793)                     |
| Insurance Pool Revenues                | 0                          |                            |                            | 369,619                     | 0                                 | (30,802)                      |
| <b>Total Internal Service Revenues</b> | <b>\$0</b>                 | <b>\$117,868</b>           | <b>\$160,840</b>           | <b>\$12,114,513</b>         | <b>\$177,025</b>                  | <b>(\$1,013,595)</b>          |
| <b>TOTAL ALL CITY REVENUE</b>          | <b>\$2,320,934</b>         | <b>\$2,095,506</b>         | <b>\$2,313,413</b>         | <b>\$97,353,688</b>         | <b>\$2,246,364</b>                | <b>(\$5,476,982)</b>          |

**City of West Allis**  
**Expenditure Report**  
**Period Ended January 31, 2003**  
**Fiscal Month: 1**  
**Comparison of Prior Years Expense With 2002 Adopted Expenditures**

| DEPARTMENT OR ACTIVITY              | 2000<br>Actual      | 2001<br>Actual      | 2002<br>Actual      | 2003<br>Adopted<br>Expenditures | 2003<br>Carryovers &<br>Transfers | Adjusted<br>Budget   | 2003<br>Current Period<br>Expenditures | (Over)Under<br>Budget |
|-------------------------------------|---------------------|---------------------|---------------------|---------------------------------|-----------------------------------|----------------------|----------------------------------------|-----------------------|
| <b>POLICY MAKING</b>                |                     |                     |                     |                                 |                                   |                      |                                        |                       |
| Common Council                      | \$ 24,450           | \$ 28,431           | \$ 28,604           | \$ 103,740                      | \$ -                              | \$ 103,740           | \$ 27,049                              | \$ (18,404)           |
| Mayor                               | 4,894               | 7,437               | 7,815               | 72,736                          | 404                               | 73,140               | 5,064                                  | 1,031                 |
|                                     | <b>\$ 29,344</b>    | <b>\$ 35,868</b>    | <b>\$ 36,420</b>    | <b>\$ 176,476</b>               | <b>\$ 404</b>                     | <b>\$ 176,880</b>    | <b>\$ 32,113</b>                       | <b>\$ (17,373)</b>    |
| <b>LEGAL, JUDICIAL, ADMIN</b>       |                     |                     |                     |                                 |                                   |                      |                                        |                       |
| City Attorney                       | \$ 39,010           | \$ 56,168           | \$ 59,374           | 404,500                         | 63,561                            | 468,061              | \$ 35,130                              | 3,875                 |
| Municipal Court                     | 9,193               | 12,752              | 13,532              | 200,974                         |                                   | 200,974              | \$ 9,715                               | 7,033                 |
| City Assessor                       | 17,744              | 29,615              | 30,117              | 307,351                         | 4,800                             | 312,151              | \$ 21,512                              | 4,500                 |
| City Clerk/Treasurer                | 25,519              | 38,402              | 14,627              | 444,501                         | 62,824                            | 507,325              | \$ 19,767                              | 22,510                |
|                                     | <b>\$ 91,466</b>    | <b>\$ 136,937</b>   | <b>\$ 117,649</b>   | <b>\$ 1,357,326</b>             | <b>\$ 131,185</b>                 | <b>\$ 1,488,511</b>  | <b>\$ 86,124</b>                       | <b>\$ 37,918</b>      |
| <b>ADMINISTRATION &amp; FINANCE</b> |                     |                     |                     |                                 |                                   |                      |                                        |                       |
| City Administrative Office          | 9,945               | \$ 14,442           | \$ 14,790           | 133,234                         |                                   | 133,234              | \$ 10,393                              | 710                   |
| Information Services                | 21,985              | 43,945              | 37,522              | 639,563                         | 94,681                            | 734,244              | \$ 29,655                              | 31,532                |
| Purchasing/Central Services         | 53,449              | 67,265              | 73,325              | 597,192                         | 35,000                            | 632,192              | \$ 62,198                              | (9,516)               |
| Personnel                           | 22,136              | 25,291              | 26,370              | 269,647                         | 15,361                            | 285,008              | \$ 20,568                              | 3,183                 |
| Finance                             | 21,090              | 30,757              | 30,099              | 285,924                         | 2,000                             | 287,924              | \$ 19,736                              | 4,257                 |
|                                     | <b>\$ 128,605</b>   | <b>\$ 181,699</b>   | <b>\$ 182,105</b>   | <b>\$ 1,925,560</b>             | <b>\$ 147,042</b>                 | <b>\$ 2,072,602</b>  | <b>\$ 142,551</b>                      | <b>\$ 30,166</b>      |
| <b>HEALTH, SAFETY, CULTURE</b>      |                     |                     |                     |                                 |                                   |                      |                                        |                       |
| Police & Fire Commission            | -                   | \$ 19               | \$ 20               | 17,350                          | 3,700                             | 21,050               | \$ -                                   | 1,754                 |
| Police Department                   | 628,124             | 668,725             | 600,234             | 9,248,228                       | 94,003                            | 9,342,231            | \$ 986,576                             | (208,057)             |
| Fire Department                     | 481,087             | 509,064             | 492,518             | 7,433,764                       | 145,968                           | 7,579,732            | \$ 743,700                             | (112,056)             |
| Planning                            | 7,155               | 13,539              | 12,637              | 127,845                         | 1,050                             | 128,895              | \$ 4,982                               | 5,759                 |
| Bldg Inspection & Zoning            | 44,818              | 68,526              | 72,527              | 670,379                         | 11,000                            | 681,379              | \$ 51,391                              | 5,390                 |
| Health Department                   | 92,539              | 137,172             | 140,295             | 1,269,608                       | 2,543                             | 1,272,151            | \$ 53,442                              | 52,571                |
| Senior Center                       | 9,644               | 13,993              | 13,764              | 151,442                         | 185                               | 151,627              | \$ 8,694                               | 3,941                 |
| Public Library                      | 88,248              | 156,979             | 155,308             | 1,677,567                       | 131,673                           | 1,809,240            | \$ 123,357                             | 27,413                |
|                                     | <b>\$ 1,351,616</b> | <b>\$ 1,568,016</b> | <b>\$ 1,487,303</b> | <b>\$ 20,596,183</b>            | <b>\$ 390,122</b>                 | <b>\$ 20,986,305</b> | <b>\$ 1,972,144</b>                    | <b>\$ (223,285)</b>   |
| <b>PUBLIC WORKS, ENGINEERING</b>    |                     |                     |                     |                                 |                                   |                      |                                        |                       |
| Public Works                        | \$ 85,268           | \$ 16,904           | \$ 368,950          | 7,771,476                       | 59,441                            | 7,830,917            | \$ 511,650                             | 140,927               |
| Recycling Program                   | 15,280              | (1,422)             | 36,945              | 601,329                         |                                   | 601,329              | \$ 45,977                              | 4,134                 |
| Engineering                         | 83,599              | 121,185             | 109,601             | 1,012,826                       | 39,821                            | 1,052,647            | \$ 84,570                              | 3,151                 |
|                                     | <b>\$ 184,148</b>   | <b>\$ 136,668</b>   | <b>\$ 515,496</b>   | <b>\$ 9,385,631</b>             | <b>\$ 99,262</b>                  | <b>\$ 9,484,893</b>  | <b>\$ 642,197</b>                      | <b>\$ 148,211</b>     |

**City of West Allis**  
**Expenditure Report**  
**Period Ended January 31, 2003**  
**Fiscal Month: 1**  
**Comparison of Prior Years Expense With 2002 Adopted Expenditures**

| DEPARTMENT OR ACTIVITY                         | 2000<br>Actual      | 2001<br>Actual      | 2002<br>Actual      | 2003<br>Adopted<br>Expenditures | 2003<br>Carryovers &<br>Transfers | Adjusted<br>Budget   | 2003<br>Current Period<br>Expenditures | (Over)Under<br>Budget |
|------------------------------------------------|---------------------|---------------------|---------------------|---------------------------------|-----------------------------------|----------------------|----------------------------------------|-----------------------|
| <b>GENERAL EXPENSE</b>                         |                     |                     |                     |                                 |                                   |                      |                                        |                       |
| Public Acqs, Bldgs, & Prot                     | 14,312              | \$ 20,856           | \$ 14,123           | 60,000                          | 4,165                             | 64,165               | 17,545                                 | (12,198)              |
| Taxes, Refunds & Adjustments                   | 5,538               | 3,311               | 1,084               | 49,730                          |                                   | 49,730               | 3,311                                  | 833                   |
| Promos, Celebrations, Awards                   | 213                 | 635                 | -                   | 122,825                         | 12,439                            | 135,264              | (198)                                  | 11,470                |
| General                                        | 126,161             | 122,280             | 118,558             | 388,500                         |                                   | 388,500              | 152,447                                | (120,072)             |
| Fringe Benefits                                | 715,820             | 416,545             | 444,714             | 13,138,428                      | 6,300                             | 13,144,728           | 553,871                                | 541,523               |
| Debt Issuance Costs                            | -                   | 0                   | -                   | 27,400                          |                                   | 27,400               | -                                      | 2,283                 |
| Contingency                                    | -                   | 0                   | -                   | 1,575,000                       |                                   | 1,575,000            | -                                      | 131,250               |
|                                                | 862,044             | 563,627             | 578,478             | 15,361,883                      | 22,904                            | 15,384,787           | 726,977                                | 555,089               |
| <b>TOTAL GENERAL FUND EXPENDITURES</b>         | <b>2,647,223</b>    | <b>2,622,815</b>    | <b>2,917,451</b>    | <b>48,803,059</b>               | <b>790,919</b>                    | <b>49,593,978</b>    | <b>3,602,106</b>                       | <b>530,726</b>        |
| <b>TRANSFERS TO OTHER FUNDS</b>                |                     |                     |                     |                                 |                                   |                      |                                        |                       |
| <b>TOTAL EXPENDITURES &amp; TRANSFERS</b>      | <b>\$ 2,647,223</b> | <b>\$ 2,622,815</b> | <b>\$ 2,917,451</b> | <b>\$ 48,803,059</b>            | <b>\$ 790,919</b>                 | <b>\$ 49,593,978</b> | <b>\$ 3,602,106</b>                    | <b>\$ 530,726</b>     |
| <b>*** ALL OTHER FUNDS ***</b>                 |                     |                     |                     |                                 |                                   |                      |                                        |                       |
| <b>DEBT</b>                                    |                     |                     |                     |                                 |                                   |                      |                                        |                       |
| General Debt Service Expenditures              | \$ 293,059          | \$ 382,000          | \$ 282,221          | 3,628,006                       |                                   | 3,628,006            | -                                      |                       |
| Hospital & TIF Debt Service Expenditures       | 154,118             | -                   | 166,640             | 4,981,472                       |                                   | 4,981,472            | -                                      |                       |
| <b>TOTAL DEBT SERVICE FUND EXPENDITURES</b>    | <b>\$ 447,176</b>   | <b>\$ 382,000</b>   | <b>\$ 448,861</b>   | <b>\$ 8,609,478</b>             | <b>\$ -</b>                       | <b>\$ 8,609,478</b>  | <b>\$ -</b>                            | <b>\$ -</b>           |
| <b>SPECIAL REVENUE FUNDS EXPENDITURES</b>      |                     |                     |                     |                                 |                                   |                      |                                        |                       |
| Office of Cable Communications                 | \$ 13,172           | \$ 19,436           | \$ 19,255           | 334,514                         |                                   | 334,514              | 14,221                                 | 13,655                |
| Community Development Programs                 | 46,121              | 178,988             | 72,506              | 1,979,250                       |                                   | 1,979,250            | 32,748                                 | 132,189               |
| Housing Assistance Programs                    | 284,165             | 139,956             | 329,578             | 2,925,604                       |                                   | 2,925,604            | 370,449                                | (126,648)             |
| Federal & State Health Grants                  | 14,844              | 4,907               | 12,622              | 339,400                         |                                   | 339,400              | 12,282                                 | 16,001                |
| Police & Fire Grants                           | 29,474              | 77,639              | 62,611              | 479,827                         |                                   | 479,827              | 75,173                                 | (35,187)              |
| Miscellaneous Grants                           | -                   | -                   | -                   | -                               |                                   | -                    | -                                      | -                     |
| Storm Water Program                            | 2,963               | 5,780               | 42,586              | 3,398,607                       |                                   | 3,398,607            | 59,322                                 | 223,895               |
| WA Business Improvement District (BID)         | -                   | 1,645               | -                   | 70,425                          |                                   | 70,425               | 193                                    | 5,675                 |
| <b>TOTAL SPECIAL REVENUE FUND EXPENDITURES</b> | <b>\$ 390,738</b>   | <b>\$ 428,351</b>   | <b>\$ 539,158</b>   | <b>\$ 9,527,627</b>             | <b>\$ -</b>                       | <b>\$ 9,527,627</b>  | <b>\$ 564,389</b>                      | <b>\$ 229,580</b>     |
| <b>ENTERPRISE FUNDS EXPENDITURES</b>           |                     |                     |                     |                                 |                                   |                      |                                        |                       |
| Sanitary Sewer Utility                         | \$ 89,487           | \$ 221,008          | \$ 185,090          | 4,028,486                       |                                   | 4,028,486            | 26,693                                 | 309,015               |
| Parking System                                 | -                   | -3,647              | 219                 | 53,134                          |                                   | 53,134               | 2,331                                  | 2,097                 |
| Beloit Rd Public Housing                       | 2,450               | -2,304              | 9,024               | 317,963                         |                                   | 317,963              | 12,149                                 | 14,348                |
| Water Utility                                  | 326,237             | 187,995             | 279,063             | 6,040,372                       |                                   | 6,040,372            | 314,463                                | 188,901               |
| <b>TOTAL ENTERPRISE FUNDS EXPENDITURES</b>     | <b>\$ 418,174</b>   | <b>\$ 403,053</b>   | <b>\$ 473,397</b>   | <b>\$ 10,439,955</b>            | <b>\$ -</b>                       | <b>\$ 10,439,955</b> | <b>\$ 355,636</b>                      | <b>\$ 514,361</b>     |

**City of West Allis**  
**Expenditure Report**  
**Period Ended January 31, 2003**  
**Fiscal Month: 1**  
**Comparison of Prior Years Expense With 2002 Adopted Expenditures**

| DEPARTMENT OR ACTIVITY                             | 2000<br>Actual      | 2001<br>Actual      | 2002<br>Actual      | 2003<br>Adopted<br>Expenditures | 2003<br>Carryovers &<br>Transfers | Adjusted<br>Budget    | 2003<br>Current Period<br>Expenditures | (Over)Under<br>Budget |
|----------------------------------------------------|---------------------|---------------------|---------------------|---------------------------------|-----------------------------------|-----------------------|----------------------------------------|-----------------------|
| <b>CAPITAL PROJECTS FUND EXPENDITURES</b>          |                     |                     |                     |                                 |                                   |                       |                                        |                       |
| Capital Improvements                               | \$ -                | \$ 701              | \$ -                | 6,994,000                       |                                   | 6,994,000             | 196,884                                | 385,949               |
| TIF Improvements                                   | 1,244               | -                   | 239,641             | 3,386,546                       |                                   | 3,386,546             | 174,951                                | 107,261               |
| <b>TOTAL CAPITAL PROJECTS FUNDS EXPENDITURES</b>   | <b>\$ 1,244</b>     | <b>\$ 701</b>       | <b>\$ 239,641</b>   | <b>\$ 10,380,546</b>            | <b>\$ -</b>                       | <b>\$ 10,380,546</b>  | <b>\$ 371,835</b>                      | <b>\$ 493,210</b>     |
| <b>INTERNAL SERVICE FUND</b>                       |                     |                     |                     |                                 |                                   |                       |                                        |                       |
| Health Insurance Fund                              | \$ -                | \$ 172,483          | \$ 245,416          | 12,526,415                      |                                   | 12,526,415            | 341,992                                | 701,876               |
| Insurance Pool Expenditures                        | -                   | -                   | -                   | 115,617                         |                                   | 115,617               | -                                      | 9,635                 |
| <b>TOTAL INTERNAL SERVICE FUND EXPENDITURES</b>    | <b>\$ -</b>         | <b>\$ 172,483</b>   | <b>\$ 245,416</b>   | <b>\$ 12,642,032</b>            | <b>\$ -</b>                       | <b>\$ 12,642,032</b>  | <b>\$ 341,992</b>                      | <b>\$ 711,511</b>     |
| <b>TOTAL ALL CITY EXPENDITURES &amp; TRANSFERS</b> | <b>\$ 3,904,555</b> | <b>\$ 4,009,403</b> | <b>\$ 4,863,923</b> | <b>\$ 100,402,697</b>           | <b>\$ 790,919</b>                 | <b>\$ 101,193,616</b> | <b>\$ 5,235,957</b>                    | <b>\$ 2,479,388</b>   |