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City of West Allis Matter Summary

7525 W. Greenfield Ave.
West Allis, WI 53214

File Number	Title	Status
2003-0398	Communication	In Committee
	Unaudited Financial Statement Package For the Period Ended February 28, 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"/>	_____
2. Czaplewski	<input checked="" type="checkbox"/>	_____
3. Kopplin	<input checked="" type="checkbox"/>	_____
4. Lajsic	<input checked="" type="checkbox"/>	_____
5. Murphy	_____	_____
6. Narlock	<input checked="" type="checkbox"/>	_____
7. Reinke	<input checked="" type="checkbox"/>	_____
8. Sengstock	<input checked="" type="checkbox"/>	_____
9. Trudell	<input checked="" type="checkbox"/>	_____
10. Vitale	<input checked="" type="checkbox"/>	_____
<i>Weigel</i>	<input checked="" type="checkbox"/>	_____
TOTAL	<u><i>10</i></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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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 February 28, 2003 for your review and approval.

Sincerely

Gary Schmid, CPA
Manager of Finance

Attachment

City of West Allis, Wisconsin

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

Period Ended February 28, 2003

City of West Allis
Revenue Report
Period Ended February 28, 2003
Fiscal Month 2
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	116	280	939	\$25,312,079	0	0
Mobile Home/Trailer	23,304	17,139	28,474	140,000	21,958	(1,375)
Hotel/Motel	7,111	11,761	0	40,000	0	(6,667)
State Sales Tax	(1,227)	261	924	0	958	958
Tax Equivalent-Beloit Rd Housing	0	0	0	110,000	0	(18,333)
Tax Equivalent-Water Utility	0	0	0	613,556	0	(102,259)
Tax Equivalent-Medical Office Bldg	0	0	0	270,000	0	(45,000)
Tax Equivalent-Hospital Lab Equipment	0	0	0	50,000	0	(8,333)
Other Tax Equivalent (Holie, Beths.)	0	0	0	27,000	0	(4,500)
Tax Delinquencies & Penalties	13,686	9,618	6,879	150,000	8,268	(16,732)
Total Taxes	\$42,989	\$39,060	\$37,215	\$26,712,635	\$31,184	(\$202,242)
Intergovernmental Grants & Aids						
State Shared Revenues	0	0	\$0	\$9,528,390	0	-----
Expenditure Restraint Program	0	0	0	1,751,835	0	-----
Fire Insurance Premiums Tax Rebates	0	0	0	90,000	0	(15,000)
Police Training	21,600	0	0	21,600	0	(3,600)
Exempt Computer Equipment	0	0	0	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	15,000
Transportation/Highway Aids	605,933	605,604	576,230	2,300,000	547,876	-----
Milwaukee County Library	422,753	0	385,471	375,000	379,762	-----
Misc. State/Fed Revenue	3,720	3,112	2,716	300,000	0	-----
Total Grants & Aids	\$1,320,838	\$876,878	\$1,237,316	\$14,906,825	\$1,186,645	(\$3,600)
Licenses, Permits, Fees						
Malt Beverage & Liquor	3,845	2,450	\$1,295	\$96,200	3,672	(12,361)
All Other Licenses	10,563	25,490	23,900	132,860	17,609	(4,534)
Bldg., Plumbg, & Electrical Permits	43,342	47,120	58,821	464,900	50,834	(26,649)
Overnight Parking Permits	53,200	58,032	53,777	330,494	73,231	18,148
Fire Inspection Fee	0	0	0	89,000	0	(14,833)
All Other Permits	3,778	7,292	6,497	32,700	6,174	724
Total Licenses, Permits, Fees	\$114,728	\$140,384	\$144,290	\$1,146,154	\$151,520	(\$39,506)

City of West Allis

Revenue Report

Period Ended February 28, 2003

Fiscal Month 2

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	221,524	215,793	\$167,827	\$925,000	170,987	16,821
Parking Violations	119,245	148,308	\$135,390	725,000	152,427	31,594
Total Penalties and Forfeitures	\$340,769	\$364,100	\$303,217	\$1,650,000	\$323,415	\$48,415
Charges for Services						
General Government	3,508	3,148	\$7,352	\$28,650	3,122	(1,653)
Ambulance Fee	20,965	19,733	\$50,062	770,000	100,234	(28,099)
Police	7,878	3,062	\$3,556	27,600	3,141	(1,459)
Fire	890	2,200	\$3,111	11,650	8,881	6,940
Milwaukee County Paramedic Aid	0	0	\$163,613	600,000	0	(100,000)
Health	5,108	12,810	\$10,125	106,900	12,757	(5,060)
Village of West Milw.-Health Servs. Agrmnt.	0	2,956	\$6,949	46,000	7,236	(431)
Senior Center	352	260	\$541	7,000	312	(855)
Public Works Services	908	3,115	\$755	107,500	6,338	(11,579)
Public Works Equipment Earnings	0	0	\$71,320	160,000	78,451	51,784
HIDTA Admin Fees	0	0	\$0	50,000	0	(8,333)
City Engineer	0	0	\$0	6,000	2,200	1,200
Finance	0	0	\$0	3,500	0	(583)
Data Processing	329	759	\$129	30,000	120	(4,880)
Print Shop	8,414	7,519	\$13,379	89,000	0	(14,833)
City Attorney	862	0	\$660	10,000	0	(1,667)
CAO	0	0	\$0	77,000	0	(12,833)
Library	6,474	10,666	\$10,292	69,505	14,915	3,331
City Treasurer	0	0	\$0	6,200	0	(1,033)
Total Charges For Services	\$55,687	\$66,228	\$341,844	2,206,505	\$237,707	(\$130,043)
Miscellaneous Revenue						
Interest on Investment	51,693	275,607	\$100,967	\$1,400,000	98,774	(134,560)
Interest on Special Assessments	33	60	69	79,000	23	(13,144)
Rental of City Property	0	9,500	0	83,000	5,374	(8,459)

City of West Allis

Revenue Report

Period Ended February 28, 2003

Fiscal Month 2

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	4,874	6,740	1,224	64,140	2,130	(8,560)
Sale of Lands/Buildings	0	0	0	0	0	0
Other Sales	227	2,604	1,023	79,800	345	(12,955)
Annual Hospital Payment	0	0	0	200,000	0	(33,333)
Total Miscellaneous Revenue	\$56,827	\$294,512	\$103,282	1,905,940	\$106,646	(\$211,011)
Reserve Funds Applied						
Equity Transfers	0	0	\$0		0	0
General Fund Applied	0	0	12	\$275,000	0	0
Total Reserve Funds Applied	\$0	\$0	\$12	275,000	\$0	0
Total General Fund Revenue	\$1,931,837	\$1,781,162	\$2,167,176	\$48,803,059	\$2,037,116	(\$537,988)
All Other Funds						
Debt Service Revenues						
Real Estate & Personal Property	0	\$0	48,750	\$3,304,323	0	(3,304,323)
Hospital & TIF Financing Sources	0	0	0	5,293,488	0	(882,248)
Total Debt Service	\$0	\$0	\$48,750	\$8,597,811	\$0	(\$4,186,571)
Special Revenue Funds						
MADACC-Animal Control	0	0	0	0	0	0
Office of Cable Communications Revenues	25	92,077	18	400,000	0	(66,667)
Community Development/Home/Rent Rehab	72,904	135,160	71,506	1,993,750	88,055	(244,237)
Housing Assistance Programs	354,214	309,426	367,296	2,925,604	479,587	(8,014)
Federal & State Health Grants	19,275	17,648	52,001	339,400	102,674	46,107
Police & Fire Grants	155,538	12,730	36,772	477,827	(199,496)	(279,133)
Miscellaneous Grants	0	0	0	0	(4,029)	(4,029)
Storm Water Program	0	0	0	2,364,724	127,806	(266,315)
Revenue From Billings/Assessmts/Sales	113,618	374,456	312,255	0	0	0
Recycling Proceeds	0	0	0	\$0	0	

City of West Allis
Revenue Report
Period Ended February 28, 2003
Fiscal Month 2
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)
WA Business Improvement District	0	0	0	69,425	0	(11,571)
Quad Indemnification Fund	30,487	0	0	0	631	631
Total Special Revenue Funds	\$746,061	\$941,495	\$839,848	8,570,730	\$695,227	(\$833,228)
Enterprise Funds						
Sanitary Sewer Utility	137,692	159,808	456,243	\$4,038,000	161,445	(511,555)
Parking System (Meters/Property Sales)	7,527	4,365	6,198	54,000	4,868	(4,132)
Parking System (Property Taxes)	0	0	0	0	0	
Beloit Rd Public Housing (Rent)	55,801	57,499	52,966	342,000	58,270	1,270
Water Utility	214,425	251,031	651,252	5,874,962	210,689	(768,471)
Total Enterprise Funds	\$415,445	\$472,703	\$1,166,659	10,308,962	\$435,273	(\$1,282,888)
Capital Projects Fund						
Capital Projects	\$0	\$0	32,500	\$2,845,000	0	(474,167)
TIF Projects	0	0	6,770	3,200,000	0	(533,333)
Total Capital Projects Fund	\$0	\$0	\$39,270	6,045,000	\$0	(\$1,007,500)
Internal Service Fund						
Health Insurance Fund	0	148,596	333,864	12,526,415	235,844	(2,087,736)
Insurance Pool Revenues	0	0	0	369,077	0	(61,513)
Total Internal Service Revenues	\$0	\$148,596	\$333,864	\$12,895,492	\$235,844	(\$2,149,249)
TOTAL ALL CITY REVENUE	\$3,093,343	\$3,343,957	\$4,595,568	\$95,221,054	\$3,303,460	(\$7,909,688)

City of West Allis
Expenditure Report
Period Ended February 28, 2003
Fiscal Month: 2
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	\$ 24,450	\$ 28,431	\$ 28,604	\$ 103,740	\$ -	\$ 103,740	\$ 33,156	\$ (15,866)
Mayor	4,894	7,437	7,815	72,736	404	73,140	\$ 10,268	1,922
	\$ 29,344	\$ 35,868	\$ 36,420	\$ 176,476	\$ 404	\$ 176,880	\$ 43,424	\$ (13,944)
LEGAL, JUDICIAL, ADMIN								
City Attorney	\$ 39,010	\$ 56,168	\$ 59,374	404,500	63,561	468,061	\$ 59,053	18,957
Municipal Court	9,193	12,752	13,532	200,974		200,974	\$ 28,587	4,908
City Assessor	17,744	29,615	30,117	307,351	4,800	312,151	\$ 43,698	8,327
City Clerk/Treasurer	25,519	38,402	14,627	444,501	62,824	507,325	\$ 57,216	27,338
	\$ 91,466	\$ 136,937	\$ 117,649	\$ 1,357,326	\$ 131,185	\$ 1,488,511	\$ 188,555	\$ 59,530
ADMINISTRATION & FINANCE								
City Administrative Office	9,945	\$ 14,442	\$ 14,790	133,234		133,234	\$ 20,005	2,201
Information Services	21,985	43,945	37,522	639,563	94,681	734,244	\$ 89,613	32,761
Purchasing/Central Services	53,449	67,265	73,325	597,192	35,000	632,192	\$ 93,367	11,998
Personnel	22,136	25,291	26,370	269,647	15,361	285,008	\$ 39,542	7,959
Finance	21,090	30,757	30,099	285,924	2,000	287,924	\$ 41,217	6,771
	\$ 128,605	\$ 181,699	\$ 182,105	\$ 1,925,560	\$ 147,042	\$ 2,072,602	\$ 283,744	\$ 61,690
HEALTH, SAFETY, CULTURE								
Police & Fire Commission	-	\$ 19	\$ 20	17,350	3,700	21,050	\$ 431	3,077
Police Department	628,124	668,725	600,234	9,248,228	94,003	9,342,231	\$ 1,678,631	(121,593)
Fire Department	481,087	509,064	492,518	7,433,764	145,968	7,579,732	\$ 1,260,077	3,212
Planning	7,155	13,539	12,637	127,845	1,050	128,895	\$ 19,244	2,239
Bldg Inspection & Zoning	44,818	68,526	72,527	670,379	11,000	681,379	\$ 104,891	8,672
Health Department	92,539	137,172	140,295	1,269,608	2,543	1,272,151	\$ 194,243	17,782
Senior Center	9,644	13,993	13,764	151,442	185	151,627	\$ 20,727	4,544
Public Library	88,248	156,979	155,308	1,677,567	131,673	1,809,240	\$ 248,550	52,990
	\$ 1,351,616	\$ 1,568,016	\$ 1,487,303	\$ 20,596,183	\$ 390,122	\$ 20,986,305	\$ 3,526,793	\$ (29,075)
PUBLIC WORKS, ENGINEERING								
Public Works	\$ 85,268	\$ 16,904	\$ 368,950	7,771,476	59,441	7,830,917	\$ 1,036,533	268,620
Recycling Program	15,280	(1,422)	36,945	601,329		601,329	\$ 88,899	11,323
Engineering	83,599	121,185	109,601	1,012,826	39,821	1,052,647	\$ 121,272	54,169
	\$ 184,148	\$ 136,668	\$ 515,496	\$ 9,385,631	\$ 99,262	\$ 9,484,893	\$ 1,246,704	\$ 334,112

City of West Allis
Expenditure Report
Period Ended February 28, 2003
Fiscal Month: 2
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	14,312	\$ 20,856	\$ 14,123	60,000	4,165	64,165	\$ 21,069	(10,375)
Taxes, Refunds & Adjustments	5,538	3,311	1,084	49,730		49,730	\$ 6,622	1,666
Promos, Celebrations, Awards	213	635	-	122,825	12,439	135,264	\$ 4,762	17,782
General	126,161	122,280	118,558	388,500		388,500	\$ 161,066	(96,316)
Fringe Benefits	715,820	416,545	444,714	13,138,428	6,300	13,144,728	\$ 1,028,255	1,162,533
Debt Issuance Costs	-	0	-	27,400		27,400	\$ -	4,567
Contingency	-	0	-	1,575,000		1,575,000	\$ -	262,500
	862,044	563,627	578,478	15,361,883	22,904	15,384,787	1,221,774	1,342,357
TOTAL GENERAL FUND EXPENDITURES	2,647,223	2,622,815	2,917,451	48,803,059	790,919	49,593,978	6,510,994	1,754,668
TRANSFERS TO OTHER FUNDS								
TOTAL EXPENDITURES & TRANSFERS	\$ 2,647,223	\$ 2,622,815	\$ 2,917,451	\$ 48,803,059	\$ 790,919	\$ 49,593,978	\$ 6,510,994	\$ 1,754,668
*** ALL OTHER FUNDS ***								
DEBT								
General Debt Service Expenditures	\$ 293,059	\$ 382,000	\$ 282,221	3,628,006		3,628,006	260,419	
Hospital & TIF Debt Service Expenditures	154,118	-	166,640	4,981,472		4,981,472	160,805	
TOTAL DEBT SERVICE FUND EXPENDITURES	\$ 447,176	\$ 382,000	\$ 448,861	\$ 8,609,478	\$ -	\$ 8,609,478	\$ 421,224	\$ -
SPECIAL REVENUE FUNDS EXPENDITURES								
Office of Cable Communications	\$ 13,172	\$ 19,436	\$ 19,255	334,514		334,514	34,810	20,942
Community Development Programs	46,121	178,988	72,506	1,979,250		1,979,250	267,117	62,758
Housing Assistance Programs	284,165	139,956	329,578	2,925,604		2,925,604	587,221	(99,621)
Federal & State Health Grants	14,844	4,907	12,622	339,400		339,400	27,826	28,740
Police & Fire Grants	29,474	77,639	62,611	479,827		479,827	221,806	(141,835)
Miscellaneous Grants	-	-	-	-		-	-	-
Storm Water Program	2,963	5,780	42,586	3,398,607		3,398,607	265,570	300,864
WA Business Improvement District (BID)	-	1,645	-	70,425		70,425	2,037	9,700
TOTAL SPECIAL REVENUE FUND EXPENDITURES	\$ 390,738	\$ 428,351	\$ 539,158	\$ 9,527,627	\$ -	\$ 9,527,627	\$ 1,408,388	\$ 181,950
ENTERPRISE FUNDS EXPENDITURES								
Sanitary Sewer Utility	\$ 89,487	\$ 221,008	\$ 185,090	4,028,486		4,028,486	64,503	606,911
Parking System	-	-3,647	219	53,134		53,134	4,623	4,233
Beloit Rd Public Housing	2,450	-2,304	9,024	317,963		317,963	29,293	23,701
Water Utility	326,237	187,995	279,063	6,040,372		6,040,372	495,707	511,022
TOTAL ENTERPRISE FUNDS EXPENDITURES	\$ 418,174	\$ 403,053	\$ 473,397	\$ 10,439,955	\$ -	\$ 10,439,955	\$ 594,126	\$ 1,145,867

City of West Allis
Expenditure Report
Period Ended February 28, 2003
Fiscal Month: 2

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	\$ -	\$ 701	\$ -	6,994,000		6,994,000	337,587	828,080
TIF Improvements	1,244	-	239,641	3,386,546		3,386,546	572,816	(8,392)
TOTAL CAPITAL PROJECTS FUNDS EXPENDITURES	\$ 1,244	\$ 701	\$ 239,641	\$ 10,380,546	\$ -	\$ 10,380,546	\$ 910,403	\$ 819,688
INTERNAL SERVICE FUND								
Health Insurance Fund	\$ -	\$ 172,483	\$ 245,416	12,526,415		12,526,415	1,245,858	841,878
Insurance Pool Expenditures	-	-	-	115,617		115,617	-	19,270
TOTAL INTERNAL SERVICE FUND EXPENDITURES	\$ -	\$ 172,483	\$ 245,416	\$ 12,642,032	\$ -	\$ 12,642,032	\$ 1,245,858	\$ 861,147
TOTAL ALL CITY EXPENDITURES & TRANSFERS	\$ 3,904,555	\$ 4,009,403	\$ 4,863,923	\$ 100,402,897	\$ 790,919	\$ 101,193,616	\$ 11,088,993	\$ 4,762,920