

14



City of West Allis Matter Summary

7525 W. Greenfield Ave.
West Allis, WI 53214

File Number	Title	Status
2003-0438	Communication	In Committee
	Unaudited Financial Statement Package for the period ended April 30, 2003.	
	Introduced: 6/17/2003	Controlling Body: Administration & Finance Committee

COMMITTEE RECOMMENDATION

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

FINAL ACTION DATE 6-17-03

MOVER:

Czaplewski

SECONDER:

Reinke

	AYE	NO
1. Barczak	✓	_____
2. Czaplewski	✓	_____
3. Kopplin	✓	_____
4. Lajsic	✓	_____
5. Murphy		_____
6. Narlock	exc	_____
7. Reinke	✓	_____
8. Sengstock	✓	_____
9. Trudell	exc	_____
10. Vitale	exc	_____
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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Finance Supervisor

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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 April 30, 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 April 30, 2003

City of West Allis

Revenue Report
 Period Ended April 30, 2003
 Fiscal Month 4

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)
Taxes						
Real Estate & Personal Property	\$ 23,040,530	\$ 24,048,848	\$ 939	\$25,312,079	\$ 496	0
Mobile Home/Trailer	102,626	74,154	82,936	140,000	69,376	22,709
Hotel/Motel	0	0	0	40,000	3,478	(9,855)
State Sales Tax	(451)	1,546	1,810	0	3,956	3,956
Tax Equivalent-Beloit Rd Housing	0	0	109,891	110,000	0	(36,667)
Tax Equivalent-Water Utility	207,000	207,000	207,000	613,556	0	(204,519)
Tax Equivalent-Medical Office Bldg	0	314,679	313,336	270,000	293,514	203,514
Tax Equivalent-Hospital Lab Equipment	0	0	0	50,000	0	(16,667)
Other Tax Equivalent (Holie, Beths.)	0	26,821	27,910	27,000	0	(9,000)
Tax Delinquencies & Penalties	193,629	98,505	91,819	150,000	57,085	7,085
Total Taxes	\$23,543,335	\$24,771,553	\$835,640	\$26,712,635	\$427,905	(\$39,443)
Intergovernmental Grants & Aids						
State Shared Revenues	\$ -	\$ -	\$ -	\$9,528,390	\$ -	-----
Expenditure Restraint Program	0	0	0	1,751,835	0	-----
Fire Insurance Premiums Tax Rebates	0	0	0	90,000	0	(30,000)
Police Training	21,600	20,960	21,600	21,600	29,700	22,500
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	10,000
Transportation/Highway Aids	1,211,866	1,211,208	1,152,460	2,300,000	1,095,752	-----
Milwaukee County Library	422,753	407,020	385,471	375,000	379,762	-----
Misc. State/Fed Revenue	3,720	3,112	2,789	300,000	0	-----
Total Grants & Aids	\$1,926,771	\$1,910,462	\$1,835,219	\$14,906,825	\$1,764,221	\$2,500
Licenses, Permits, Fees						
Malt Beverage & Liquor	\$ 45,337	\$ 46,690	\$ 54,710	\$96,200	\$ 59,687	27,620
All Other Licenses	28,844	52,197	53,606	132,860	62,105	17,818
Bldg., Plumbg, & Electrical Permits	119,836	138,251	131,552	464,900	119,432	(35,535)
Overnight Parking Permits	101,396	110,264	103,846	330,494	134,630	24,465
Fire Inspection Fee	88,713	89,692	0	89,000	0	(29,667)
All Other Permits	17,699	24,259	15,143	32,700	8,584	(2,316)
Total Licenses, Permits, Fees	\$401,825	\$461,353	\$358,856	\$1,146,154	\$384,437	\$2,386

City of West Allis
Revenue Report
Period Ended April 30, 2003
Fiscal Month 4
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	\$ 354,385	\$ 346,857	\$ 380,113	\$925,000	\$ 302,874	(5,460)
Parking Violations	253,405	286,190	282,050	725,000	294,953	53,287
Total Penalties and Forfeitures	\$607,790	\$633,047	\$662,163	\$1,650,000	\$597,827	\$47,827
Charges for Services						
General Government	\$ 20,600	\$ 19,605	\$ 15,701	\$28,650	\$ 5,717	(3,833)
Ambulance Fee	40,046	62,625	149,760	770,000	220,345	(36,322)
Police	11,270	6,570	7,526	27,600	11,254	2,054
Fire	2,245	3,505	4,221	11,650	22,726	18,843
Milwaukee County Paramedic Aid	58,375	8,000	163,613	600,000	60,951	(139,049)
Health	6,338	24,917	35,424	106,900	36,479	845
Village of West Milw.-Health Servs. Agrmnt.	0	14,296	14,721	46,000	15,296	(37)
Senior Center	352	512	643	7,000	623	(1,710)
Public Works Services	9,127	8,796	7,457	107,500	20,794	(15,039)
Public Works Equipment Earnings	180,543	116,392	180,692	160,000	166,037	112,704
HIDTA Admin Fees	0	0	0	50,000	0	(16,667)
City Engineer	2,424	2,424	2,424	6,000	5,213	3,213
Finance	1,020	1,020	1,020	3,500	0	(1,167)
Data Processing	8,949	57,593	8,653	30,000	281	(9,719)
Print Shop	13,726	13,084	22,521	89,000	30,054	387
City Attorney	967	243	660	10,000	0	(3,333)
CAO	13,120	13,120	13,120	77,000	0	(25,667)
Library	22,832	21,770	22,812	69,505	34,347	11,179
City Treasurer	6,108	3,296	3,561	6,200	2,647	580
Total Charges For Services	\$398,040	\$377,766	\$654,530	2,206,505	\$632,764	(\$102,737)
Miscellaneous Revenue						
Interest on Investment	\$ 400,621	\$ 698,270	\$ 255,552	\$1,400,000	\$ 261,953	(204,714)
Interest on Special Assessments	132	295	263	79,000	253	(26,081)
Rental of City Property	14,860	24,360	14,860	83,000	10,748	(16,919)

City of West Allis
Revenue Report
Period Ended April 30, 2003
Fiscal Month 4
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	22,430	15,197	9,114	64,140	10,673	(10,707)
Sale of Lands/Buildings	32,400	0	0	0	0	0
Other Sales	507	6,075	1,292	79,800	2,771	(23,829)
Annual Hospital Payment	0	0	100,000	200,000	0	(66,667)
Total Miscellaneous Revenue	\$470,950	\$744,197	\$381,081	1,905,940	\$286,398	(\$348,915)
Reserve Funds Applied						
Equity Transfers	\$ -	\$ -	\$ -		\$ -	0
General Fund Applied	0	0	87	\$275,000	0	0
Total Reserve Funds Applied	\$0	\$0	\$87	275,000	\$0	0
Total General Fund Revenue	\$27,348,712	\$28,898,378	\$4,727,576	\$48,803,059	\$4,093,552	(\$438,384)
All Other Funds						
Debt Service Revenues						
Real Estate & Personal Property	\$ 4,381,729	\$ 4,979,046	\$ 3,305,244	\$3,304,323	\$ -	(3,304,323)
Hospital & TIF Financing Sources	881,511	872,141	2,402,802	5,293,488	2,944,482	1,179,986
Total Debt Service	\$5,263,240	\$5,851,188	\$5,708,046	\$8,597,811	\$2,944,482	(\$2,124,337)
Special Revenue Funds						
MADACC-Animal Control	\$ -	\$ -	\$ -	0	\$ -	0
Office of Cable Communications Revenues	25	95,776	118,376	400,000	121,730	(11,603)
Community Development/Home/Rent Rehab	479,835	335,694	369,559	1,993,750	214,004	(450,579)
Housing Assistance Programs	629,358	619,831	735,128	2,925,604	866,652	(108,550)
Federal & State Health Grants	68,186	17,648	110,329	339,400	172,875	59,742
Police & Fire Grants	6,392	13,447	50,630	477,827	2,211	(157,065)
Miscellaneous Grants	(11,737)	0	67,806	0	(4,029)	(4,029)
Storm Water Program	0	0	0	2,364,724	128,091	(660,150)
Revenue From Billings/Assessmts/Sales	789,693	755,056	537,813	0	0	0
Recycling Proceeds	0	0	0	\$0	0	0

City of West Allis
Revenue Report
Period Ended April 30, 2003
Fiscal Month 4
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	63,400	54,718	0	69,425	0	(23,142)
Quad Indemnification Fund	30,487	28,349	1,817	0	1,838	1,838
Total Special Revenue Funds	\$2,055,640	\$1,920,520	\$1,991,458	8,570,730	\$1,503,373	(\$1,353,537)
Enterprise Funds						
Sanitary Sewer Utility	\$ 1,316,895	\$ 771,733	\$ 1,408,598	\$4,038,000	\$ 161,524	(1,184,476)
Parking System (Meters/Property Sales)	13,325	11,042	13,311	54,000	12,242	(5,758)
Parking System (Property Taxes)	16,000	30,000	0	0	0	
Beloit Rd Public Housing (Rent)	108,928	114,995	112,842	342,000	117,162	3,162
Water Utility	1,719,399	1,098,877	2,003,586	5,874,962	220,682	(1,737,639)
Total Enterprise Funds	\$3,174,546	\$2,026,647	\$3,538,337	10,308,962	\$511,610	(\$2,924,711)
Capital Projects Fund						
Capital Projects	\$ 3,335,143	\$ 2,558,422	\$ 3,224,662	\$2,845,000	502,501	(445,832)
TIF Projects	415,114	198,000	3,364,302	3,200,000	110,562	(956,105)
Total Capital Projects Fund	\$ 3,750,257	\$ 2,756,422	\$6,588,964	6,045,000	\$613,063	(\$1,401,937)
Internal Service Fund						
Health Insurance Fund	\$ -	\$ 536,402	\$ 817,085	12,526,415	687,946	(3,562,409)
Insurance Pool Revenues	290,062	298,748	308,426	369,077	319,582	(123,026)
Total Internal Service Revenues	\$290,062	\$835,149	\$1,125,511	\$12,895,492	\$1,007,528	(\$3,685,434)
TOTAL ALL CITY REVENUE	\$41,882,457	\$42,288,303	\$23,679,892	\$95,221,054	\$10,673,608	(\$8,365,931)

City of West Allis
Expenditure Report
Period Ended April 30, 2003
Fiscal Month: 4
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	\$ 40,989	\$ 43,572	\$ 44,701	\$ 103,740	\$ -	\$ 103,740	\$ 43,728	\$ (9,148)
Mayor	22,044	23,216	23,611	72,736	404	73,140	20,727	3,653
	\$ 63,033	\$ 66,788	\$ 68,312	\$ 176,476	\$ 404	\$ 176,880	\$ 64,455	\$ (5,495)
LEGAL, JUDICIAL, ADMIN								
City Attorney	\$ 151,941	\$ 160,481	\$ 165,747	404,500	63,561	468,061	\$ 119,790	36,230
Municipal Court	63,421	58,784	57,730	200,974		200,974	72,190	(5,198)
City Assessor	75,223	89,613	96,965	307,351	4,800	312,151	87,628	16,422
City Clerk/Treasurer	135,114	170,053	110,296	444,501	62,824	507,325	108,526	60,582
	\$ 425,699	\$ 478,931	\$ 430,737	\$ 1,357,326	\$ 131,185	\$ 1,488,511	\$ 388,134	\$ 108,036
ADMINISTRATION & FINANCE								
City Administrative Office	\$ 43,378	\$ 44,497	\$ 44,834	133,234		133,234	\$ 40,258	4,154
Information Services	135,869	172,089	135,596	639,563	94,681	734,244	146,048	98,700
Purchasing/Central Services	155,881	205,750	165,701	597,192	35,000	632,192	171,427	39,304
Personnel	92,659	84,855	89,738	269,647	15,361	285,008	77,935	17,068
Finance	98,148	93,692	95,111	285,924	2,000	287,924	85,140	10,835
	\$ 525,935	\$ 600,883	\$ 530,981	\$ 1,925,560	\$ 147,042	\$ 2,072,602	\$ 520,806	\$ 170,061
HEALTH, SAFETY, CULTURE								
Police & Fire Commission	\$ 4,286	\$ 162	\$ 20	17,350	3,700	21,050	\$ 1,983	5,034
Police Department	2,807,204	2,921,563	2,969,444	9,248,228	94,003	9,342,231	3,016,391	97,686
Fire Department	2,267,555	2,317,621	2,353,710	7,433,764	145,968	7,579,732	2,655,840	(129,263)
Planning	23,332	42,324	38,598	127,845	1,050	128,895	35,124	7,841
Bldg Inspection & Zoning	203,974	215,241	226,388	670,379	11,000	681,379	209,932	17,194
Health Department	423,926	432,689	432,314	1,269,608	2,543	1,272,151	387,053	36,997
Senior Center	43,973	48,786	44,063	151,442	185	151,627	43,687	6,855
Public Library	492,886	521,892	508,603	1,677,567	131,673	1,809,240	487,959	115,121
	\$ 6,267,136	\$ 6,500,278	\$ 6,573,139	\$ 20,596,183	\$ 390,122	\$ 20,986,305	\$ 6,837,969	\$ 157,466
PUBLIC WORKS, ENGINEERING								
Public Works	\$ 2,043,102	\$ 2,665,762	\$ 2,293,071	7,771,476	59,441	7,830,917	\$ 2,467,569	142,736
Recycling Program	106,442	123,291	156,344	601,329		601,329	151,207	49,236
Engineering	299,308	320,055	335,517	1,012,826	39,821	1,052,647	248,809	102,073
	\$ 2,448,852	\$ 3,109,108	\$ 2,784,932	\$ 9,385,631	\$ 99,262	\$ 9,484,893	\$ 2,867,586	\$ 294,045

City of West Allis
Expenditure Report
Period Ended April 30, 2003
Fiscal Month: 4
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	\$ 33,355	\$ (144,645)	\$ 78,793	60,000	4,165	64,165	\$ 39,575	(18,187)
Taxes, Refunds & Adjustments	15,472	13,244	13,244	49,730		49,730	11,017	5,560
Promos,Celebrations,Awards	45,518	35,997	11,640	122,825	12,439	135,264	45,802	(714)
General	153,041	171,323	198,434	388,500		388,500	201,415	(71,915)
Fringe Benefits	3,848,488	2,027,602	2,086,768	13,138,428	6,300	13,144,728	2,183,943	2,197,633
Debt Issuance Costs	7,172	4,684	5,598	27,400		27,400	-	9,133
Contingency	-	-	-	1,575,000		1,575,000	-	525,000
	4,103,046	2,108,205	2,394,476	15,361,883	22,904	15,384,787	2,481,751	2,646,511
TOTAL GENERAL FUND EXPENDITURES	13,833,701	12,864,193	12,782,577	48,803,059	790,919	49,593,978	13,160,702	3,370,624
TRANSFERS TO OTHER FUNDS								
TOTAL EXPENDITURES & TRANSFERS	\$ 13,833,701	\$ 12,864,193	\$ 12,782,577	\$ 48,803,059	\$ 790,919	\$ 49,593,978	\$ 13,160,702	\$ 3,370,624
*** ALL OTHER FUNDS ***								
DEBT								
General Debt Service Expenditures	\$ 3,010,287	\$ 2,976,651	\$ 6,616,514	3,628,006		3,628,006	\$ 4,239,353	
Hospital & TIF Debt Service Expenditures	1,069,224	1,603,699	2,587,987	4,981,472		4,981,472	1,861,528	
TOTAL DEBT SERVICE FUND EXPENDITURES	\$ 4,079,511	\$ 4,580,350	\$ 9,204,501	\$ 8,609,478	\$ -	\$ 8,609,478	\$ 6,100,881	\$ -
SPECIAL REVENUE FUNDS EXPENDITURES								
Office of Cable Communications	\$ 74,005	\$ 200,365	\$ 62,154	334,514		334,514	\$ 130,088	(18,583)
Community Development Programs	679,717	582,467	446,952	1,979,250		1,979,250	471,828	187,922
Housing Assistance Programs	751,553	769,883	853,813	2,925,604		2,925,604	994,739	(19,538)
Federal & State Health Grants	80,434	75,447	75,365	339,400		339,400	84,513	28,620
Police & Fire Grants	328,982	386,898	369,708	479,827		479,827	480,595	(320,653)
Miscellaneous Grants	8,344	5,900	21,428	-		-	302,665	(302,665)
Storm Water Program	224,404	146,449	356,637	3,398,607		3,398,607	546,570	586,299
WA Business Improvement District (BID)	5,975	5,386	6,654	70,425		70,425	2,790	20,685
TOTAL SPECIAL REVENUE FUND EXPENDITURES	\$ 2,153,413	\$ 2,172,795	\$ 2,192,712	\$ 9,527,627	\$ -	\$ 9,527,627	\$ 3,013,789	\$ 162,087
ENTERPRISE FUNDS EXPENDITURES								
Sanitary Sewer Utility	\$ 1,068,417	\$ 1,038,015	\$ 1,124,365	4,028,486		4,028,486	\$ 244,226	1,098,603
Parking System	10,036	8,554	10,944	53,134		53,134	10,918	6,793
Beloit Rd Public Housing	46,656	13,418	152,351	317,963		317,963	63,910	42,077
Water Utility	1,439,219	1,559,900	1,690,256	6,040,372		6,040,372	826,096	1,187,362
TOTAL ENTERPRISE FUNDS EXPENDITURES	\$ 2,564,327	\$ 2,619,887	\$ 2,977,917	\$ 10,439,955	\$ -	\$ 10,439,955	\$ 1,145,150	\$ 2,334,835

City of West Allis
Expenditure Report
Period Ended April 30, 2003
Fiscal Month: 4
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	\$ 71,136	\$ 67,193	\$ 175,586	6,994,000		6,994,000	\$ 751,203	1,580,130
TIF Improvements	659,744	46,736	356,937	3,386,546		3,386,546	642,504	486,344
TOTAL CAPITAL PROJECTS FUNDS EXPENDITURES	\$ 730,880	\$ 113,929	\$ 532,524	\$ 10,380,546	\$ -	\$ 10,380,546	\$ 1,393,707	\$ 2,066,475
INTERNAL SERVICE FUND								
Health Insurance Fund	\$ -	\$ 1,402,930	\$ 2,654,264	12,526,415		12,526,415	\$ 3,306,946	868,526
Insurance Pool Expenditures	92,862	84,728	75,846	115,617		115,617	66,077	(27,538)
TOTAL INTERNAL SERVICE FUND EXPENDITURES	\$ 92,862	\$ 1,487,657	\$ 2,730,109	\$ 12,642,032	\$ -	\$ 12,642,032	\$ 3,373,023	\$ 840,987
TOTAL ALL CITY EXPENDITURES & TRANSFERS	\$ 23,454,694	\$ 23,838,811	\$ 30,420,339	\$ 100,402,697	\$ 790,919	\$ 101,193,616	\$ 28,187,252	\$ 8,775,008