



**DEPARTMENT OF ADMINISTRATION & FINANCE
FINANCE DIVISION**

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Honorable Mayor Dan Devine
Members of the Common Council

Mid-year financial information summarizing revenues and expenses compared to budget is presented showing amounts as of July 31, 2013. Highlights of each report are as follows:

- 1. General Fund Expenses by Department**
 - With approximately 58% of the year elapsed, departments typically have spent approximately 58% of their budget at this point.
 - Two departments have exceeded this 58% norm: the Municipal Court and Planning; however neither have exceeded their total annual budget
 - The Municipal Court exceeds the 58% threshold due to Boarding of Prisoner costs which were budgeted at \$120,000 for the year and year-to-date costs as of August 9, 2013 are over \$149,000.
 - The Planning Department exceeds the 58% threshold due to the timing of a few expenditures which occurred early in the year rather than evenly throughout the year.

- 2. General Fund Expenses by Type**
 - Approximately 85% of the total General Fund budget is personnel expenses (wages and fringe benefits)
 - With approximately 58% of the year elapsed, typically 58% of the budget for each type of expense is a good benchmark for budget vs. actual comparisons.
 - Board of Prisoner expenses again stand out as over budget (124% of the budgeted amount)
 - Professional Services, Maintenance Contracts, Testing, and Regulatory expenses also exceed the 58% threshold; however these types of expenses are often one-time annual fee payments which skew the budget comparison. These types of expenses are not anticipated to exceed budgeted amounts for the year as a whole.

3. General Fund Revenue Summary

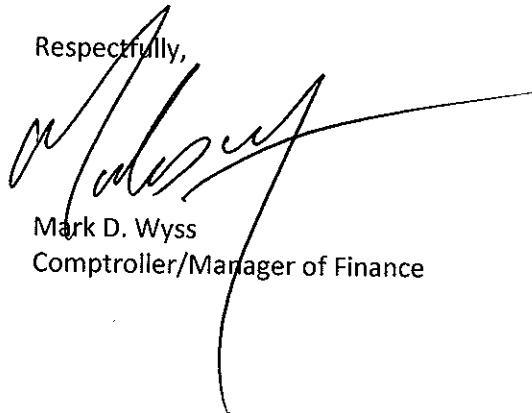
- Property Tax revenues have not been recorded for the year. Upon final settlement with Milwaukee County in mid-August, the amounts will be recorded and will meet budgeted expectations
- License & Permit Revenue (at 67.73%), Charges for Services (at 77.69%), and Fines (at 77.7%) are ahead of the budgeted pace for the year (through 58% of the year)
- Intergovernmental Revenues are dependent on the schedule of payments received from the State so while they are below the 58% benchmark, they are also expected to meet budgeted amounts.

4. Summary of Other Significant Funds

- Budget vs. Actual comparisons for total revenues, operating expenses, and capital items are presented for funds that have a tax levy component (Parking and Health Insurance funds), as well as utility funds that have a user-fee billed to residents on a quarterly basis (Water, Sanitary Sewer, Storm Water, and Solid Waste funds)
- Total Revenues for Water, Sanitary Sewer, and Storm Water are at 48% of budget. This is due to the quarterly billing cycle for the utility funds in which billings through July 31st reflect service through June 30th. Based on this schedule, revenues are within the norm.
- Revenues in the Solid Waste fund are at 64.7% of budget, however this is due to the payment of State Recycling grant funding which is paid in an annual lump sum and was received in May.
- Parking Revenues are at 24.1% of budget pending the entry of property tax revenues to be settled in August. Once tax revenues are recorded, Parking Fund revenues are expected to meet budgeted amounts.
- Expenses in the Health Insurance Fund are below budget indicating lower than expected claims so far this year.
- Operating expenses for the Storm Water Fund are under budget at this point in the year since fall leaf collection has not occurred yet and represents a significant portion of storm water fund expenses.
- Capital expenses include construction projects, vehicle purchases, and a multi-year project for the Water Utility to upgrade meter reading technology to a radio read system.

If you have any questions or would like additional information, please let me know.

Respectfully,



Mark D. Wyss
Comptroller/Manager of Finance

GENERAL FUND EXPENSES BY DEPARTMENT
AS OF JULY 31, 2013

DEPARTMENT	ORIGINAL BUDGET	REVISED BUDGET	TOTAL EXPENSES	OPEN POIS	REMAINING BUDGET	% USED
Common Council	\$99,440.00	\$99,440.00	\$58,179.08	\$0.00	\$41,260.92	58.5%
Mayor	\$80,396.00	\$80,896.00	\$45,672.96	\$0.00	\$35,223.04	56.5%
City Attorney	\$455,333.00	\$473,850.00	\$264,043.32	\$5,958.64	\$203,848.04	57.0%
Municipal Court	\$303,806.00	\$309,993.00	\$245,459.08	\$62.82	\$64,471.10	79.2%
City Assessor	\$351,787.00	\$380,206.00	\$203,936.09	\$364.15	\$175,905.76	53.7%
City Administrative Office	\$148,448.00	\$154,025.00	\$85,145.02	\$0.00	\$68,879.98	55.3%
Information Technology	\$769,602.00	\$849,109.00	\$462,359.29	\$93,785.09	\$292,964.62	54.5%
Purchasing/Central Services	\$541,113.00	\$627,347.00	\$320,836.51	\$13,493.96	\$293,016.53	53.3%
Human Resources	\$316,188.00	\$338,006.00	\$181,970.21	\$343.51	\$155,692.28	53.9%
Finance	\$328,585.00	\$358,268.00	\$191,817.20	\$0.00	\$166,450.80	53.5%
Administration & Finance	\$2,103,936.00	\$2,326,755.00	\$1,242,128.23	\$107,622.56	\$977,004.21	58.0%
Clerk/Treasurer	\$443,066.00	\$476,310.00	\$241,366.55	\$7,889.01	\$227,054.44	52.3%
Police & Fire Commission	\$19,500.00	\$21,500.00	\$16,410.09	\$0.00	\$5,089.91	76.3%
Police Department	\$11,602,037.00	\$11,820,097.00	\$5,726,021.77	\$97,590.95	\$5,996,484.28	49.3%
Fire Department	\$8,496,896.00	\$9,129,679.00	\$4,515,696.36	\$85,335.82	\$4,528,646.82	50.4%
Planning	\$219,258.00	\$227,314.00	\$135,128.49	\$23,215.62	\$68,969.89	69.7%
Building Inspection & Neighborhood Svc	\$780,710.00	\$810,117.00	\$464,394.77	\$8,119.42	\$337,602.81	58.3%
Health Department	\$1,520,220.00	\$1,611,882.00	\$757,308.95	\$16,289.17	\$838,283.88	48.0%
Senior Center	\$171,786.00	\$178,746.00	\$82,389.80	\$1,586.48	\$94,769.72	47.0%
Library	\$1,824,006.00	\$1,908,316.00	\$1,005,938.29	\$11,618.34	\$890,759.37	53.3%
Public Works-Administrative	\$260,625.00	\$269,902.00	\$119,864.14	\$684.86	\$149,353.00	44.7%
Public Works-Building & Electrical	\$2,513,656.00	\$2,592,249.00	\$1,234,980.92	\$32,989.27	\$1,324,278.81	48.9%
Public Works-Sanitation & Streets	\$2,470,721.00	\$2,535,681.00	\$1,429,273.22	\$19,775.79	\$1,086,631.99	57.1%
Public Works-Forestry	\$1,027,531.00	\$1,066,282.00	\$521,016.09	\$13,709.16	\$551,556.75	50.1%
Public Works-Inventory	\$147,000.00	\$152,012.00	\$85,391.04	(\$145.93)	\$66,766.89	56.1%
Public Works-Fleet Services	\$1,462,132.00	\$1,486,974.00	\$633,467.67	\$33,464.01	\$820,042.32	44.9%
Public Works Department	\$7,881,665.00	\$8,103,100.00	\$4,023,993.08	\$100,477.16	\$3,978,629.76	50.9%
Engineering	\$885,096.00	\$932,605.00	\$431,331.48	(\$0.01)	\$501,273.53	46.3%
City Promotion/Celebrations	\$118,925.00	\$123,625.00	\$61,982.19	\$2,722.25	\$58,920.56	52.3%
Undistributed Fringe Benefits	\$16,784,750.00	\$16,797,000.00	\$8,379,367.64	\$675.90	\$8,416,956.46	49.9%
General City Expense	\$1,955,334.00	\$1,407,979.00	\$307,434.22	\$107,103.38	\$993,441.40	29.4%
TOTAL GENERAL FUND	\$56,097,947.00	\$57,219,410.00	\$28,208,182.44	\$576,631.66	\$28,434,595.90	50.3%

GENERAL FUND EXPENSES BY TYPE
AS OF JULY 31, 2013

FUND	ORIGINAL BUDGET	REVISED BUDGET	TOTAL EXPENSES	OPEN P.O.'S	REMAINING BUDGET	% USED	% of All Expenses
Regular Salaries	\$29,540,100.00	\$30,507,106.00	\$15,102,217.09	\$0.00	\$15,404,888.91	49.5%	
Provisional Salaries	\$531,093.00	\$531,093.00	\$301,220.55	\$0.00	\$229,872.45	56.7%	
Overtime	\$875,717.00	\$875,717.00	\$413,682.28	\$0.00	\$462,034.72	47.2%	
Insurance (Health, Dental, Life)	\$9,605,000.00	\$9,605,000.00	\$4,552,111.30	\$0.00	\$5,052,888.70	47.4%	
Social Security, FICA	\$1,915,000.00	\$1,915,000.00	\$957,303.41	\$0.00	\$957,696.59	50.0%	
Retirement (WRS)	\$4,562,000.00	\$4,562,000.00	\$2,551,363.49	\$0.00	\$2,010,636.51	55.9%	
Workers Comp/Unemployment	\$518,000.00	\$518,000.00	\$229,267.14	\$675.90	\$288,056.96	44.4%	
Other Benefits	\$20,000.00	\$31,750.00	\$7,141.36	\$0.00	\$24,608.64	22.5%	
TOTAL PERSONNEL COSTS	\$47,566,910.00	\$48,545,666.00	\$24,114,306.62	\$675.90	\$24,430,683.48	49.7%	85.49%
Professional Services	\$381,365.00	\$406,870.00	\$244,933.06	\$97,101.31	\$64,835.63	84.1%	
Maintenance Contracts	\$461,121.00	\$520,576.00	\$346,042.31	\$72,925.31	\$101,608.38	80.5%	
Board of Prisoners	\$120,000.00	\$120,000.00	\$149,267.00	\$0.00	(\$29,267.00)	124.4%	
Utilities	\$1,248,736.00	\$1,253,178.00	\$678,463.28	\$25,765.32	\$548,949.40	56.2%	
Rentals	(\$52,197.00)	(\$52,193.00)	(\$16,298.65)	\$4,932.43	(\$40,826.78)	21.8%	
Repair & Maintenance	\$550,700.00	\$587,162.00	\$205,497.73	\$3,352.36	\$378,311.91	35.6%	
Supplies	\$2,161,715.00	\$2,242,828.00	\$1,158,789.89	\$116,209.42	\$967,828.69	56.8%	
Advertising	\$32,400.00	\$42,145.00	\$18,702.03	(\$94.38)	\$23,537.35	44.2%	
Printing	\$77,438.00	\$79,196.00	\$32,876.64	\$2,176.00	\$44,143.36	44.3%	
Travel	\$69,697.00	\$71,597.00	\$27,868.02	\$1,318.52	\$42,410.46	40.8%	
Education & Training	\$106,915.00	\$117,315.00	\$48,272.91	\$1,793.91	\$67,248.18	42.7%	
Regulatory Expenses	\$138,890.00	\$139,100.00	\$98,848.59	\$41,060.58	(\$809.17)	100.6%	
Testing	\$20,150.00	\$20,150.00	\$13,238.49	\$0.00	\$6,911.51	65.7%	
Safety Supplies	\$98,380.00	\$103,308.00	\$56,144.70	\$145.92	\$47,017.38	54.5%	
Insurance	\$555,509.00	\$555,509.00	\$291,806.76	\$0.00	\$263,702.24	52.5%	
Refunds on Taxes/Bad Debts	\$26,000.00	\$26,000.00	\$136.61	\$0.00	\$25,863.39	0.5%	
Misc Adjustments/Expenses	\$2,700.00	\$53,351.00	(\$45,846.27)	\$50,506.87	\$48,690.40	8.7%	
Misc-Continuing Fund Appropriations	\$950,000.00	\$351,994.00	\$0.00	\$0.00	\$351,994.00	0.0%	
Capital Items	\$1,581,518.00	\$2,035,658.00	\$785,132.72	\$158,762.19	\$1,091,763.09	46.4%	
TOTAL ALL OTHER EXPENSES	\$8,531,037.00	\$8,673,744.00	\$4,093,815.82	\$575,955.76	\$4,003,912.42	53.8%	14.51%
TOTAL GENERAL FUND	\$56,097,947.00	\$57,219,410.00	\$28,708,182.44	\$576,631.66	\$28,434,595.90	50.3%	100.00%

General Fund Revenue Summary

Year: 2013

Date: 8/14/2013

58.3% of year elapsed

Act	Basic Activity	Sub	Sub Activity	Two Years Prior	Last Year	Original Budget	Total Receipts	Unrealized Revenue
41	Taxes	1	Property Taxes	32,737,121.27	33,252,764.47	33,942,908.00	786,828.45	33,156,079.55
	Taxes	2	Prop Tax-not Assessed Val	76,203.05	76,329.73	80,000.00	73,415.93	6,584.07
	Taxes	3	Sales Tax	-370.93	-197.32	0.00	890.87	-890.87
	Taxes	4	Hotel Room Tax	44,659.15	43,168.52	40,000.00	19,135.59	20,864.41
	Taxes	9	Pen & Int on Delq Taxes	351,894.90	358,709.15	300,000.00	149,583.72	150,416.28
Total: Taxes				33,209,507.44	33,730,774.55	34,362,908.00	1,029,854.56	33,333,053.44
				% of Revenue Realized by Type				
						3.00%		
42	Licenses & Permits	1	Business Licenses/Permits	243,682.01	266,185.52	264,005.00	220,800.68	43,204.32
	Licenses & Permits	2	Non-Business Lic/Permits	712,915.51	771,365.00	655,140.00	368,574.00	286,566.00
	Licenses & Permits	3	Parking Permits	337,334.71	354,598.05	395,100.00	250,042.87	145,057.13
	Licenses & Permits	4	Engineering Permits	77,627.20	100,658.15	62,775.00	85,826.25	-23,051.25
	Licenses & Permits	5	Health Permits	17,465.10	14,592.60	16,313.00	14,154.40	2,158.60
	Licenses & Permits	9	Misc Licenses & Permits	20,181.25	23,272.83	21,200.00	18,611.54	2,588.46
Total: Licenses & Permits				1,409,205.78	1,530,672.15	1,414,533.00	958,009.74	456,523.26
				% of Revenue Realized by Type				
						67.73%		
43	Intergovernmental Revenue	4	State Grants	0.00	0.00	0.00	0.00	0.00
	Intergovernmental Revenue	5	State Shared Revenues	12,451,542.13	11,142,999.91	11,075,165.00	4,374,122.63	6,701,042.37
	Intergovernmental Revenue	6	State Pmt in Lieu of Tax	545,223.35	545,881.94	537,000.00	535,797.45	1,202.55
	Intergovernmental Revenue	7	Intergovernment-Other	412,036.76	420,269.08	410,000.00	419,498.22	-9,498.22
Total: Intergovernmental Revenue				13,408,802.24	12,109,150.93	12,022,165.00	5,329,418.30	6,692,746.70
				% of Revenue Realized by Type				
						44.33%		
44	Charges for Service	1	General Government	16,995.57	22,252.63	11,400.00	16,261.99	-4,861.99
	Charges for Service	2	Public Safety	1,896,174.80	1,883,941.23	1,763,460.00	1,291,166.32	472,293.68
	Charges for Service	4	Public Works	436,597.37	360,536.41	283,000.00	285,055.38	-2,055.38
	Charges for Service	5	Health	258,790.93	266,634.71	272,650.00	234,808.34	37,841.66
	Charges for Service	6	Welfare	5,777.41	6,393.77	6,700.00	1,301.62	5,398.38
	Charges for Service	7	Library	95,470.64	88,335.69	88,300.00	55,796.60	32,563.40
Total: Charges for Service				2,649,806.72	2,628,094.44	2,425,510.00	1,884,390.25	541,119.75
				% of Revenue Realized by Type				
						77.69%		
45	Fines/Forfeitures/Assmts	1	Fines	1,725,585.08	2,115,717.42	1,852,500.00	1,439,440.68	413,059.32
	Fines/Forfeitures/Assmts	5	Special Assessments	0.00	0.00	0.00	0.00	0.00
Total: Fines/Forfeitures/Assmts				1,725,585.08	2,115,717.42	1,852,500.00	1,439,440.68	413,059.32
				% of Revenue Realized by Type				
						77.70%		

SUMMARY OF OTHER SIGNIFICANT FUNDS
REVENUES, EXPENSES, CAPITAL ITEMS
AS OF JULY 31, 2013

	WATER UTILITY		SANITARY SEWER		PARKING		STORM WATER		SOLID WASTE		HEALTH INSURANCE	
	BUDGET	YEAR-TO-DATE	BUDGET	YEAR-TO-DATE	BUDGET	YEAR-TO-DATE	BUDGET	YEAR-TO-DATE	BUDGET	YEAR-TO-DATE	BUDGET	YEAR-TO-DATE
Operating Revenues	\$ 7,761,633.00	\$ 3,742,092.24	\$ 7,133,199.00	\$ 3,458,644.87	\$ 62,380.00	\$ 15,017.64	\$ 3,919,321.00	\$ 1,772,238.10	\$ 1,739,850.00	\$ 1,104,179.11	\$ 14,922,000.00	\$ 6,896,275.11
Other Revenues	\$ 1,500.00	\$ 256.82	-	-	-	-	\$ 5,000.00	\$ 136,654.96	\$ 360,000.00	\$ 254,629.97	\$ 400,000.00	\$ 256,299.48
TOTAL REVENUES	\$ 7,763,133.00	\$ 3,742,349.06	\$ 7,133,199.00	\$ 3,458,644.87	\$ 62,380.00	\$ 15,017.64	\$ 3,924,321.00	\$ 1,908,893.06	\$ 2,099,850.00	\$ 1,358,809.08	\$ 15,322,000.00	\$ 7,152,574.59
% of Budget		48.2%		48.5%		24.1%		48.6%		64.7%		46.7%
OPERATING EXPENSES	\$ 7,424,038.00	\$ 3,159,441.06	\$ 6,553,286.00	\$ 2,397,814.56	\$ 64,287.00	\$ 34,593.23	\$ 2,810,890.00	\$ 705,798.60	\$ 2,275,165.00	\$ 938,738.05	\$ 16,736,200.00	\$ 6,868,406.95
% of Budget		42.6%		36.6%		53.4%		25.1%		42.1%		41.0%
CAPITAL ITEMS	\$ 1,641,000.00	\$ 1,069,747.11	\$ 2,313,000.00	\$ 1,261,768.06			\$ 1,498,500.00	\$ 1,172,317.71				
% of Budget		65.2%		50.2%				11.5%				