

14



City of West Allis Matter Summary

7525 W. Greenfield Ave.
West Allis, WI 53214

File Number	Title	Status
2004-0676	Communication	In Committee
Comptroller/Manager of Finance submitting the City of West Allis Unaudited Financial Statement Package for the period ended October 31, 2004 for review and approval.		
Introduced: 11/16/2004		Controlling Body: Administration & Finance Committee

COMMITTEE RECOMMENDATION

POF

ACTION DATE:	MOVER	SECONDER		AYE	NO	PRESENT	EXCUSED
<u>NOV 16 2004</u>	<input checked="" type="checkbox"/>		Barczak	<input checked="" type="checkbox"/>			
			Czaplewski	<input checked="" type="checkbox"/>			
			Dobrowski				
			Kopplin				
			Lajsic	<input checked="" type="checkbox"/>			
			Narlock				
			Reinke	<input checked="" type="checkbox"/>			
			Sengstock				
			Vitale				
		<input checked="" type="checkbox"/>	Weigel	<input checked="" type="checkbox"/>			
			TOTAL	<u>5</u>	<u>-</u>		

SIGNATURE OF COMMITTEE MEMBER

[Handwritten Signature]

Chair _____ Vice-Chair _____ Member _____

COMMON COUNCIL ACTION **PLACE ON FILE**

ACTION DATE:	MOVER	SECONDER		AYE	NO	PRESENT	EXCUSED
<u>NOV 16 2004</u>	<input checked="" type="checkbox"/>		Barczak	<input checked="" type="checkbox"/>			
			Czaplewski	<input checked="" type="checkbox"/>			
			Dobrowski	<input checked="" type="checkbox"/>			
			Kopplin	<input checked="" type="checkbox"/>			
			Lajsic	<input checked="" type="checkbox"/>			
			Narlock	<input checked="" type="checkbox"/>			
			Reinke	<input checked="" type="checkbox"/>			
			Sengstock	<input checked="" type="checkbox"/>			
		<input checked="" type="checkbox"/>	Vitale	<input checked="" type="checkbox"/>			
			Weigel	<input checked="" type="checkbox"/>			
			TOTAL	<u>10</u>	<u>-</u>		



CITY OF WEST ALLIS

WISCONSIN



November 15, 2004

Honorable Mayor and Common Council
City of West Allis
7525 West Greenfield Avenue
West Allis, WI 53214

Dear Mayor and Alderpersons:

I am submitting herewith the City of West Allis Unaudited Financial Statement Package for the periods ended October 31, 2004 for your review and approval.

Sincerely

Gary Schmid, CPA
Comptroller/Manager of Finance

Attachment

City of West Allis
Revenue Report
Period Ended October 31, 2004
Fiscal Month 10
Comparison of Prior Years Expense With 2004 Adopted Expenditures

	2001 Actual Revenues	2002 Actual Revenues	2003 Actual Revenues	2004 Adopted Revenues	2004 Current Period Revenue Actual	2004 Budget Over(Under)
Taxes						
Real Estate & Personal Property	\$ 24,037,994	\$ 24,484,701	\$ 25,177,492	\$25,577,540	\$ 25,552,784	0
Mobile Home/Trailer	150,374	169,493	135,394	140,000	121,734	5,068
Hotel/Motel	15,258	6,371	24,208	32,000	23,955	(2,712)
State Sales Tax	2,126	4,287	570	0	782	782
Tax Equivalent-Beloit Rd Housing	-	109,891	117,637	117,000	0	(97,500)
Tax Equivalent-Water Utility	465,750	517,500	517,500	613,556	517,500	6,203
Tax Equivalent-Medical Office Bldg	375,657	313,336	341,227	225,499	0	(187,916)
Tax Equivalent-Parking Structures	-	-	-	108,949	0	
Tax Equivalent-Women's Pavillion	-	-	-	128,237	0	
Tax Equivalent-Hospital Lab Equipment	50,000	-	-	52,000	0	(43,333)
Other Tax Equivalent (Holie, Beths.)	26,821	27,910	36,140	61,000	662,630	611,797
Tax Delinquencies & Penalties	170,852	189,696	144,251	160,000	212,365	79,031
Total Taxes	\$25,294,832	\$25,823,184	\$26,494,420	\$27,215,781	\$27,091,750	\$371,421
Intergovernmental Grants & Aids						
State Shared Revenues	\$ 1,404,288	\$ 1,415,099	\$ 1,429,259	\$8,528,390	\$ 1,279,155	-----
Expenditure Restraint Program	1,693,278	1,604,472	1,751,835	1,811,000	1,811,626	-----
Fire Insurance Premiums Tax Rebates	89,547	95,804	115,153	105,000	125,518	38,018
Police Training	20,960	21,600	29,700	0	0	0
Exempt Computer Equipment	313,281	249,810	213,623	200,000	184,269	-----
Municipal Services Payment	258,162	262,900	337,368	235,000	289,909	-----
State Fair Municipal Payment	-	-	-	95,000	0	
State Fair Service Contract	10,000	10,000	30,000	30,000	20,000	(5,000)
Transportation/Highway Aids	2,422,416	2,304,919	2,191,504	2,000,000	2,084,706	-----
Milwaukee County Library	407,020	385,471	379,762	375,000	362,668	-----
Misc. State/Fed Revenue	388,665	248,831	392,748	300,000	338,614	-----
Total Grants & Aids	\$7,007,617	\$6,598,905	\$6,870,952	\$13,679,390	\$6,496,466	\$33,018
Licenses, Permits, Fees						
Malt Beverage & Liquor	\$ 117,051	\$ 114,915	\$ 118,553	\$93,075	\$ 93,023	15,461
All Other Licenses	79,495	114,846	104,599	141,848	130,890	12,683
Bldg., Plumbg, & Electrical Permits	364,282	368,007	448,785	500,000	564,165	147,498
Overnight Parking Permits	240,348	256,527	306,067	350,250	320,001	28,126
Fire Inspection Fee	89,692	89,642	89,592	89,000	89,697	15,530

City of West Allis
Revenue Report
Period Ended October 31, 2004
Fiscal Month 10
Comparison of Prior Years Expense With 2004 Adopted Expenditures

	2001 Actual Revenues	2002 Actual Revenues	2003 Actual Revenues	2004 Adopted Revenues	2004 Current Period Revenue Actual	2004 Budget Over(Under)
All Other Permits	73,500	38,782	31,556	38,800	82,112	49,779
Total Licenses, Permits, Fees	\$964,368	\$982,719	\$1,099,152	\$1,212,973	\$1,279,888	\$269,077
Penalties and Forfeitures						
Court Fines & Costs	\$ 781,762	\$ 779,929	\$ 645,020	\$900,000	\$ 705,896	(44,104)
Parking Violations	648,934	695,201	738,493	995,000	809,296	(19,871)
Total Penalties and Forfeitures	\$1,430,696	\$1,475,130	\$1,383,513	\$1,895,000	\$1,515,192	(\$63,975)
Charges for Services						
General Government	\$ 51,258	\$ 41,480	\$ 24,866	\$26,000	\$ 72,132	50,465
Ambulance Fee	152,627	388,618	543,485	660,000	577,642	27,642
Fire Dept. - Inter-Facility Transports	-	-	-	50,000	0	
Police	16,533	33,058	48,445	32,100	29,144	2,394
Fire	8,734	12,378	31,054	12,850	75,105	64,397
Milwaukee County Paramedic Aid	214,756	376,667	389,182	600,000	315,643	(184,357)
Health	105,045	123,406	136,223	141,300	132,418	14,668
Village of West Milw.-Health Servs. Agrmnt.	36,976	38,039	39,476	47,000	11,902	(27,265)
Senior Center	4,547	4,589	7,364	7,000	6,938	1,105
Public Works Services	75,347	113,661	126,593	112,000	307,678	214,344
Public Works Equipment Earnings	504,794	465,193	491,492	200,000	0	(166,667)
HIDTA Admin Fees	25,000	53,000	53,000	65,400	0	(54,500)
City Engineer	5,454	6,060	20,043	7,000	6,080	247
Finance	2,455	2,550	4,525	3,500	2,550	(367)
Information Services	68,313	21,378	51,015	30,000	24,517	(483)
Assessor	-	-	-	150	104	
Print Shop	61,274	63,370	72,195	89,000	58,552	(15,615)
City Attorney	243	660	-	8,000	971	(5,696)
CAO	29,520	32,800	55,840	77,000	33,700	(30,467)
Library	55,438	56,746	82,627	85,200	81,168	10,168
City Treasurer	3,296	3,561	2,647	6,200	3,733	(1,434)
Total Charges For Services	\$ 1,421,608	\$1,837,212	\$2,180,071	2,259,700	\$1,739,976	(\$101,419)
Miscellaneous Revenue						

City of West Allis
Revenue Report
Period Ended October 31, 2004
Fiscal Month 10
Comparison of Prior Years Expense With 2004 Adopted Expenditures

	2001 Actual Revenues	2002 Actual Revenues	2003 Actual Revenues	2004 Adopted Revenues	2004 Current Period Revenue Actual	2004 Budget Over(Under)
Interest on Investment	\$ 1,747,028	\$ 764,485	\$ 616,078	\$1,000,000	\$ 614,086	(219,247)
Interest on Special Assessments	2,732	2,141	2,046	79,000	0	(65,833)
Rental of City Property	75,005	67,450	90,025	83,000	142,329	73,162
Green Market Rentals	51,424	48,744	58,923	68,600	0	(57,167)
Sale of Lands/Buildings	2,700	-	-	0	25,335	25,335
Other Sales	91,429	18,654	119,770	79,800	8,195	(58,305)
Cable Support Payments	-	-	-	150,000	0	
Administration Support - Storm Water	-	-	-	250,000	0	
Annual Hospital Payment	100,000	100,000	200,000	100,000	0	(83,333)
Annual Hospital Supplemental Payment	-	-	-	100,000	0	(83,333)
Total Miscellaneous Revenue	\$2,070,318	\$1,001,474	\$1,086,843	1,910,400	\$789,945	(\$468,722)
Reserve Funds Applied						
Equity Transfers	\$ 153,500	\$ -	\$ 279,334		\$ -	0
General Fund Applied	-	400	-	\$1,000,000	76	0
Total Reserve Funds Applied	\$153,500	\$400	\$279,334	1,000,000	\$76	0
Total General Fund Revenue	\$38,342,938	\$37,719,025	\$39,394,286	\$49,173,244	\$38,913,291	\$39,400
All Other Funds						
Debt Service Revenues						
Real Estate & Personal Property	\$ 5,067,156	\$ 3,305,244	\$ 4,809,671	\$3,308,536	\$16,368,736	13,060,200
Hospital & TIF Financing Sources	3,706,811	13,522,028	5,504,388	5,462,857	3,032,230	(1,520,151)
Total Debt Service	\$8,773,968	\$16,827,272	\$10,314,059	\$8,771,393	\$19,400,966	\$11,540,049
Special Revenue Funds						
Office of Cable Communications Revenues	\$ 297,875	\$ 341,303	\$ 373,244	\$400,500	\$252,746	-\$81,004
Community Development/Home/Rent Rehab	1,568,596	1,552,892	2,372,608	2,048,000	898,335	(808,332)
Housing Assistance Programs	1,549,456	1,839,342	2,599,641	3,266,298	2,495,062	(226,853)
Federal & State Health Grants	269,499	231,683	284,822	307,650	229,443	(26,932)
Police & Fire Grants	662,896	385,960	805,310	1,529,648	706,666	(568,041)
Miscellaneous Grants	4,749	109,385	74,889	0	432,038	432,038

City of West Allis
Revenue Report
Period Ended October 31, 2004
Fiscal Month 10
Comparison of Prior Years Expense With 2004 Adopted Expenditures

	2001 Actual Revenues	2002 Actual Revenues	2003 Actual Revenues	2004 Adopted Revenues	2004 Current Period Revenue Actual	2004 Budget Over(Under)
Storm Water Program	-	-	1,941,606	2,687,133	1,967,984	(271,294)
Revenue From Billings/Assessmts/Sales	1,897,412	1,476,658	-	0	0	0
Recycling Proceeds	-	-	-	\$0	0	
WA Business Improvement District	54,718	53,313	57,231	67,622	122,461	66,109
Quad Indemnification Fund	40,623	7,013	4,234	0	3,752	3,752
Total Special Revenue Funds	\$6,345,825	\$5,997,549	\$8,513,584	10,306,851	\$7,108,487	(\$1,480,555)
Enterprise Funds						
Sanitary Sewer Utility	\$ 3,272,051	\$ 3,609,883	\$ 3,492,559	\$4,113,600	\$2,925,656	(502,344)
Parking System (Meters/Property Sales)	34,831	39,042	26,245	30,500	17,691	(7,726)
Parking System (Property Taxes)	30,000	22,000	12,000	0	10,000	
Beloit Rd Public Housing (Rent)	284,991	282,740	291,480	345,000	296,995	9,495
Water Utility	4,771,558	5,149,905	4,852,481	5,842,488	4,144,698	(724,042)
Total Enterprise Funds	\$8,393,431	\$9,103,570	\$8,674,765	10,331,588	\$7,395,041	(\$1,224,616)
Capital Projects Fund						
Capital Projects	\$ 3,403,283	\$ 9,311,745	\$ 1,451,877	\$5,060,100	2,236,968	(1,979,782)
TIF Projects	775,823	3,341,616	179,689	6,233,000	10,212,492	5,018,325
Total Capital Projects Fund	\$ 4,179,106	\$ 12,653,360	\$ 1,631,566	11,293,100	\$12,449,459	\$3,038,543
Internal Service Fund						
Health Insurance Fund	\$ 1,709,757	\$ 7,449,557	\$ 5,307,641	14,542,236	5,916,961	330,929
Insurance Pool Revenues	374,593	374,503	374,634	368,349	374,174	(306,958)
Total Internal Service Revenues	\$ 2,084,349	\$7,824,060	\$5,682,275	\$14,910,585	\$6,291,135	\$23,972
TOTAL ALL CITY REVENUE	\$68,119,619	\$90,124,835	\$74,210,635	\$104,786,761	\$91,558,380	\$11,805,864

City of West Allis
Expenditure Report
 Period Ended October 31, 2004
 Fiscal Month: 10
 Comparison of Prior Years Expense With 2004 Adopted Expenditures

DEPARTMENT OR ACTIVITY	2001 Actual	2002 Actual	2003 Actual	2004 Adopted Expenditures	2004 Carryovers & Transfers	Adjusted Budget	2004 Current Period Expenditures	(Over)Under Budget
POLICY MAKING								
Common Council	\$ 84,498	\$ 84,980	\$ 85,290	\$ 96,090	\$ -	\$ 96,090	\$ 94,532	\$ (14,457)
Mayor	58,887	58,049	56,740	71,392	-	71,392	60,700	(1,206)
	\$ 143,385	\$ 143,029	\$ 142,031	\$ 167,482	\$ -	\$ 167,482	\$ 155,232	\$ (15,663)
LEGAL, JUDICIAL, ADMIN								
City Attorney	\$ 413,916	\$ 338,990	\$ 325,754	405,850	1,248	407,098	\$ 346,705	(7,457)
Municipal Court	154,333	171,600	184,434	208,317		208,317	177,773	(4,176)
City Assessor	227,488	238,110	235,275	318,098	8,035	326,133	266,221	5,556
	\$ 795,737	\$ 748,700	\$ 745,462	\$ 932,265	\$ 9,283	\$ 941,548	\$ 790,700	\$ (5,076)
ADMINISTRATION & FINANCE								
City Administrative Office	\$ 110,830	\$ 110,682	\$ 109,446	143,867		143,867	\$ 124,365	(4,476)
City Clerk/Treasurer	319,423	254,225	276,920	380,553	40,734	421,287	296,618	54,455
Information Services	391,218	389,656	684,303	634,597	134,688	769,285	620,684	20,387
Purchasing/Central Services	452,196	352,203	376,430	593,725	78,804	672,529	506,191	54,250
Personnel	216,841	207,410	211,742	270,583	25,059	295,642	215,661	30,707
Finance	229,447	224,371	232,315	301,195	2,300	303,495	261,768	(8,856)
	\$ 1,719,955	\$ 1,538,547	\$ 1,891,156	\$ 2,324,520	\$ 281,585	\$ 2,606,105	\$ 2,025,287	\$ 146,467
HEALTH, SAFETY, CULTURE								
Police & Fire Commission	\$ 6,524	\$ 5,105	\$ 7,037	13,150	-	13,150	\$ 9,739	1,219
Police Department	7,005,570	7,034,453	7,048,648	9,574,625	185,372	9,759,997	8,053,058	80,272
Fire Department	5,741,283	5,806,469	6,475,554	7,652,858	25,838	7,678,696	6,584,893	(185,980)
Planning	95,674	92,279	87,853	131,187	-	131,187	97,919	11,404
Bldg Inspection & Zoning	528,840	547,308	562,384	682,691	21,000	703,691	583,609	2,800
Health Department	1,043,187	1,029,933	1,011,102	1,336,099	2,895	1,338,994	1,227,283	(111,455)
Senior Center	117,625	113,228	118,615	137,826	249	138,075	110,087	4,976
Public Library	1,269,209	1,242,817	1,317,784	1,662,716	86,246	1,748,962	1,283,937	173,531
	\$ 15,807,912	\$ 15,871,591	\$ 16,628,977	\$ 21,191,162	\$ 321,600	\$ 21,512,762	\$ 17,950,526	\$ (23,233)
PUBLIC WORKS, ENGINEERING								
Public Works	\$ 6,384,373	\$ 5,776,581	\$ 6,586,586	8,213,237	218,328	8,431,565	\$ 6,789,832	236,472
Recycling Program	440,642	374,091	402,281	-		-	-	-
Engineering	769,766	704,649	620,272	919,063	4,503	923,566	725,284	44,355
	\$ 7,594,781	\$ 6,855,321	\$ 7,609,139	\$ 9,132,300	\$ 222,831	\$ 9,355,131	\$ 7,515,116	\$ 280,827

City of West Allis
Expenditure Report
Period Ended October 31, 2004
Fiscal Month: 10
Comparison of Prior Years Expense With 2004 Adopted Expenditures

DEPARTMENT OR ACTIVITY	2001 Actual	2002 Actual	2003 Actual	2004 Adopted Expenditures	2004 Carryovers & Transfers	Adjusted Budget	2004 Current Period Expenditures	(Over)Under Budget
GENERAL EXPENSE								
Public Acqs, Bldgs, & Prot	\$ 74,411	\$ 97,603	\$ (238,998)	70,000	(70,000)	-	\$ -	-
Taxes, Refunds & Adjustments	30,883	30,883	42,522	49,730	(49,730)	-	-	-
Promos, Celebrations, Awards	85,975	78,800	90,152	78,475	(8,829)	69,646	50,954	7,085
General	309,477	315,203	561,597	394,500	193,797	588,297	729,403	(239,155)
Fringe Benefits	4,487,968	10,477,570	5,431,356	14,979,320	14,000	14,993,320	4,428,104	8,066,329
Debt Issuance Costs	19,380	37,482	1,500	3,500	(3,500)	-	-	-
Contingency	-	-	-	(150,000)	150,000	-	-	-
	5,008,094	11,037,641	5,488,129	15,425,525	225,738	15,651,263	5,208,480	7,934,259
TOTAL GENERAL FUND EXPENDITURES	31,069,863	36,194,729	32,904,894	49,173,244	1,061,037	50,234,281	33,645,320	8,216,580
TRANSFERS TO OTHER FUNDS	153,500	(46,977)	279,334					
TOTAL EXPENDITURES & TRANSFERS	\$ 31,223,363	\$ 36,147,752	\$ 33,184,227	\$ 49,173,244	\$ 1,061,037	\$ 50,234,281	\$ 33,645,320	\$ 8,216,580
*** ALL OTHER FUNDS ***								
DEBT								
General Debt Service Expenditures	\$ 3,499,384	\$ 7,061,901	\$ 3,614,786	3,543,286	-	3,543,286	\$ 17,954,673	
Hospital & TIF Debt Service Expenditures	5,043,669	9,705,968	5,376,188	4,909,484	-	4,909,484	2,356,882	
TOTAL DEBT SERVICE FUND EXPENDITURES	\$ 8,543,053	\$ 16,767,869	\$ 8,990,973	\$ 8,452,770	\$ -	\$ 8,452,770	\$ 20,311,555	\$ -
SPECIAL REVENUE FUNDS EXPENDITURES								
Office of Cable Communications	\$ 296,869	\$ 166,362	\$ 304,047	483,204	-	483,204	\$ 148,613	254,057
Community Development Programs	1,661,195	1,545,407	2,528,513	2,032,500	5	2,032,505	1,794,050	(100,296)
Housing Assistance Programs	226	1,930,262	2,349,562	3,266,298	-	3,266,298	2,351,137	370,778
Federal & State Health Grants	214,576	223,106	240,873	307,650	-	307,650	211,090	45,285
Police & Fire Grants	1,097,760	1,119,470	1,324,720	1,525,348	-	1,525,348	28,749	1,242,375
Miscellaneous Grants	9,033	126,924	383,819	-	-	-	155,812	(155,812)
Storm Water Program	960,875	1,284,142	2,954,853	3,674,751	-	3,674,751	1,191,414	1,870,879
WA Business Improvement District (BID)	19,919	18,539	15,307	68,625	-	68,625	12,023	45,164
TOTAL SPECIAL REVENUE FUND EXPENDITURES	\$ 4,260,452	\$ 6,414,212	\$ 10,101,694	\$ 11,358,376	\$ 5	\$ 11,358,381	\$ 5,892,889	\$ 3,572,429
ENTERPRISE FUNDS EXPENDITURES								
Sanitary Sewer Utility	\$ 2,671,845	\$ 2,785,495	\$ 1,957,801	3,929,026	-	3,929,026	\$ 4,718,286	(1,444,097)
Parking System	18,742	31,046	16,970	28,482	-	28,482	16,216	7,519
Beloit Rd Public Housing	245,943	215,035	263,653	329,509	-	329,509	101,001	173,590
Water Utility	4,303,139	4,403,856	4,255,755	6,057,424	-	6,057,424	4,524,853	523,001
TOTAL ENTERPRISE FUNDS EXPENDITURES	\$ 7,239,670	\$ 7,435,432	\$ 6,494,179	\$ 10,344,441	\$ -	\$ 10,344,441	\$ 9,360,356	\$ (739,988)
CAPITAL PROJECTS FUND EXPENDITURES								

City of West Allis
Expenditure Report
 Period Ended October 31, 2004
 Fiscal Month: 10
 Comparison of Prior Years Expense With 2004 Adopted Expenditures

DEPARTMENT OR ACTIVITY	2001 Actual	2002 Actual	2003 Actual	2004 Adopted Expenditures	2004 Carryovers & Transfers	Adjusted Budget	2004 Current Period Expenditures	(Over)Under Budget
Capital Improvements	\$ 1,893,400	\$ 2,002,938	\$ 4,686,951	8,522,000	-	8,522,000	\$ 3,138,030	3,963,637
TIF Improvements	1,698,296	2,296,698	3,457,046	4,109,000	-	4,109,000	4,079,638	(655,472)
TOTAL CAPITAL PROJECTS FUNDS EXPENDITURES	\$ 3,591,696	\$ 4,299,636	\$ 8,143,997	\$ 12,631,000	\$ -	\$ 12,631,000	\$ 7,217,668	\$ 3,308,165
INTERNAL SERVICE FUND								
Health Insurance Fund	\$ 6,432,807	\$ 7,984,402	\$ 9,553,389	14,542,236	-	14,542,236	\$ 10,204,214	1,914,316
Insurance Pool Expenditures	160,573	141,923	121,129	92,089	-	92,089	55,052	21,689
TOTAL INTERNAL SERVICE FUND EXPENDITURES	\$ 6,593,381	\$ 8,126,325	\$ 9,674,518	\$ 14,634,325	\$ -	\$ 14,634,325	\$ 10,259,266	\$ 1,936,005
TOTAL ALL CITY EXPENDITURES & TRANSFERS	\$ 10,185,077	\$ 12,425,961	\$ 17,818,515	\$ 27,265,325	\$ 1,061,042	\$ 27,326,370	\$ 17,476,934	\$ 9,848,170