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City of West Allis Matter Summary

7525 W. Greenfield Ave.
West Allis, WI 53214

File Number	Title	Status
2003-0396	Communication	In Committee
	Post-Audited Financial Statements - Not Finalized for the Period Ended December 31, 2002.	
	Introduced: 6/3/2003	Controlling Body: Administration & Finance Committee

COMMITTEE RECOMMENDATION

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"/>	_____
<u>weigel</u>	<input checked="" type="checkbox"/>	_____
TOTAL	<u>10</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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Senior Accountant

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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 Post-Audit Not Finalized Financial Statement Package for the period ended December 31, 2002 for your review and approval.

Sincerely,

Gary Schmid, CPA
Manager of Finance

Attachment

City of West Allis, Wisconsin

***Post-audited Income Statement Package Before Adjustments
With Statement of Activities***

Period Ended December 31, 2002

City of West Allis
Revenue Report
Period Ended December 31, 2002
Fiscal Month: 12
Comparison of Prior Years Expense With 2002 Adopted Expenditures

	1999 Actual Revenues	2000 Actual Revenues	2001 Actual Revenues	2002 Adopted Revenues	2002 YTD Revenue	2002 Budget Over(Under)
Taxes						
Real Estate & Personal Property	\$22,385,052	22,940,142	23,958,235	\$24,489,652	24,366,032	0
Mobile Home/Trailer	154,999	148,942	117,321	140,000	147,777	7,777
Hotel/Motel	39,269	43,530	35,011	40,000	32,976	(7,024)
State Sales Tax	2,694	(1,139)	(1,027)	0	1,368	1,368
Tax Equivalent-Beloit Rd Housing	128,501	112,792	110,978	113,000	109,891	(3,109)
Tax Equivalent-Water Utility	613,556	613,556	613,556	613,556	613,556	0
Tax Equivalent-Medical Office Bldg	217,853	229,396	264,679	270,000	313,336	43,336
Tax Equivalent-Hospital Lab Equipment	50,000	50,000	50,000	50,000		(50,000)
Other Tax Equivalent (Holie, Beths.)	26,861	26,692	26,821	27,000	27,910	910
Tax Delinquencies & Penalties	256,945	341,040	230,082	150,000	241,511	91,511
Total Taxes	\$23,875,730	\$24,504,952	\$25,405,656	\$25,893,208	\$25,854,358	\$84,770
Intergovernmental Grants & Aids						
State Shared Revenues	\$8,695,489	9,078,784	9,339,990	\$9,433,993	\$9,431,527	-----
Expenditure Restraint Program	1,468,175	1,703,332	1,693,278	1,604,472	1,604,472	-----
Fire Insurance Premiums Tax Rebates	90,660	86,960	89,547	84,000	95,804	11,804
Police Training	21,280	21,600	20,960	21,600	21,600	0
Exempt Computer Equipment		222,136	313,281	300,000	249,810	-----
Municipal Services Payment	238,137	256,832	258,232	250,000	262,900	-----
State Fair Service Contract	30,000	30,000	30,000	30,000	20,000	(10,000)
Transportation/Highway Aids	2,389,652	2,423,732	2,422,416	2,475,000	2,304,919	-----
Milwaukee County Library	386,445	422,753	407,020	375,000	385,471	-----
Misc. State/Fed Revenue	202,529	413,886	391,931	300,000	310,957	-----
Total Grants & Aids	\$13,522,368	\$14,660,014	\$14,966,655	\$14,874,065	\$14,687,460	\$1,804
Licenses, Permits, Fees						
Malt Beverage & Liquor	\$97,633	99,078	119,356	\$94,750	\$116,840	22,090
All Other Licenses	104,458	104,376	100,626	129,210	122,268	(6,942)
Bldg., Plumbg, & Electrical Permits	475,267	511,467	433,704	464,900	416,693	(48,207)
Overnight Parking Permits	271,053	270,067	279,497	270,494	310,971	40,477
Fire Inspection Fee	88,708	88,713	89,692	88,123	89,642	1,519
All Other Permits	52,859	45,455	76,985	25,700	45,018	19,318
Total Licenses, Permits, Fees	\$1,089,977	\$1,119,156	\$1,099,860	\$1,073,177	\$1,101,433	\$28,256

City of West Allis
Revenue Report
Period Ended December 31, 2002
Fiscal Month: 12
Comparison of Prior Years Expense With 2002 Adopted Expenditures

	1999 Actual Revenues	2000 Actual Revenues	2001 Actual Revenues	2002 Adopted Revenues	2002 YTD Revenue	2002 Budget Over(Under)
Penalties and Forfeitures						
Court Fines & Costs	\$913,330	948,439	854,916	\$930,000	\$884,181	(45,819)
Parking Violations	760,380	720,301	752,749	720,000	835,263	115,263
Total Penalties and Forfeitures	\$1,673,710	\$1,668,740	\$1,607,665	\$1,650,000	\$1,719,444	\$69,444
Charges for Services						
General Government	\$37,804	56,610	81,119	38,200	57,724	19,524
Ambulance Fee	133,833	125,410	171,700	916,000	557,982	(358,018)
Police	40,596	40,764	29,980	27,050	35,816	8,766
Fire	23,484	12,096	9,454	11,850	16,044	4,194
Milwaukee County Paramedic Aid	594,201	619,654	631,491	600,000	643,332	43,332
Health	117,173	105,171	117,825	104,050	149,867	45,817
Village of West Milw.-Health Servs. Agrmnt.	42,676	43,756	44,536	45,000	45,811	811
Senior Center	8,530	8,472	6,904	8,500	8,254	(246)
Public Works Services	158,420	96,548	87,252	111,500	122,262	10,762
Public Works Equipment Earnings	686,738	694,260	201,948	125,000	200,827	75,827
HIDTA Admin Fees	86	50,000	50,000	50,000	51,500	1,500
City Engineer	7,775	5,915	7,838	6,000	9,513	3,513
Finance	3,206	3,468	3,620	3,000	3,646	646
Data Processing	27,840	27,799	77,043	26,000	29,172	3,172
Print Shop	85,568	85,518	88,302	85,000	88,289	3,289
City Attorney	19,525	17,974	4,698	20,000	7,940	(12,061)
CAO	77,416	76,764	52,718	77,000	78,408	1,408
Library	69,734	77,516	67,622	63,605	74,764	11,159
City Treasurer	3,436	6,108	3,296	6,200	3,561	(2,639)
Total Charges For Services	\$2,138,040	\$2,153,801	\$1,737,346	\$2,323,955	\$2,184,712	(\$139,243)
Miscellaneous Revenue						
Interest on Investment	\$1,856,958	2,319,501	1,906,549	1,500,000	908,433	(591,567)
Interest on Special Assessments	85,145	79,057	79,017	70,000	76,204	6,204
Rental of City Property	79,302	83,190	83,243	80,000	78,615	(1,385)

City of West Allis
Revenue Report
Period Ended December 31, 2002
Fiscal Month: 12
Comparison of Prior Years Expense With 2002 Adopted Expenditures

	1999 Actual Revenues	2000 Actual Revenues	2001 Actual Revenues	2002 Adopted Revenues	2002 YTD Revenue	2002 Budget Over(Under)
Green Market Rentals	60,242	74,996	75,190	57,140	75,013	17,873
Sale of Lands/Buildings	(1,000)	3,900	2,700	0	0	0
Other Sales	105,036	61,207	102,219	78,300	76,373	(1,927)
Annual Hospital Payment	100,000	100,000	100,000	100,000	100,000	0
Total Miscellaneous Revenue	\$2,285,683	\$2,721,852	\$2,348,918	\$1,885,440	\$1,314,637	(\$570,803)
Reserve Funds Applied						
Equity Transfers	409,446	237,976	183,088		227,017	227,017
General Fund Applied	\$245,000	125,000	100,000	\$250,000	250,000	0
Total Reserve Funds Applied	\$654,446	\$362,976	\$283,088	\$250,000	\$477,017	\$227,017
Total General Fund Revenue	\$45,239,955	\$47,191,491	\$47,449,188	\$47,949,845	\$47,339,061	(\$298,756)
All Other Funds						
Debt Service Revenues						
General Debt Financing Sources	\$4,479,673	\$4,483,322	\$3,410,295	\$3,305,244	\$3,305,244	0
Hospital, TIF & Other Financing Sources	4,500,722	4,175,375	5,576,508	4,932,110	18,582,914	13,650,804
Total Debt Service	\$8,980,395	\$8,658,697	\$8,986,803	\$8,237,354	\$21,888,158	\$13,650,804
Special Revenue Funds						
MADACC-Animal Control	114,248	464,627				0
Office of Cable Communications Revenues	357,442	367,587	412,931	360,000	455,758	95,758
Community Development/Home/Rent Rehab	2,036,822	2,228,663	2,279,524	1,908,475	2,261,573	353,098
Housing Assistance Programs	2,223,106	1,928,191	2,042,315	2,719,428	2,245,682	(473,746)
Federal & State Health Grants	351,260	274,733	292,577	333,400	299,382	(34,018)
Police & Fire Grants	737,469	1,106,272	1,659,782	290,678	1,533,273	1,242,595
Miscellaneous Grants	100,264	101,931	24,380	0	149,166	149,166
Storm Water Program						
Revenue From Billings/Assessmts/Sales	2,318,840	2,526,299	2,308,737	2,366,883	2,307,974	(58,909)

City of West Allis
Revenue Report
Period Ended December 31, 2002
Fiscal Month: 12
Comparison of Prior Years Expense With 2002 Adopted Expenditures

	1999 Actual Revenues	2000 Actual Revenues	2001 Actual Revenues	2002 Adopted Revenues	2002 YTD Revenue	2002 Budget Over(Under)
Recycling Proceeds	115,763			\$0		
WA Business Improvement District	58,290	77,019	54,718	65,000	53,313	(11,687)
Quad Indemnification Fund	0	0	0		0	
Total Special Revenue Funds	\$5,978,900	\$9,075,322	\$9,074,964	\$8,043,864	\$9,306,121	\$1,262,257
Enterprise Funds						
Sanitary Sewer Utility	\$3,429,378	3,748,473	3,957,734	\$3,933,756	\$3,984,280	50,524
Parking System (Meters/Property Sales)	47,677	42,297	40,208	42,000	44,545	2,545
Parking System (Property Taxes)	16,000	16,000	30,000	22,000	22,000	
Beloit Rd Public Housing (Rent)	317,886	326,868	342,220	330,800	338,415	7,615
Water Utility	5,461,068	5,605,784	5,601,370	5,973,979	5,737,568	(236,411)
Total Enterprise Funds	\$11,706,612	\$9,739,422	\$9,971,532	\$10,302,535	\$10,126,808	(\$175,727)
Capital Projects Fund						
Capital Projects	\$2,981,356	5,009,454		\$5,090,577		
Proceeds From Long Term Debt			2,125,202		3,234,401	0
Grants/Aids			71,090		4,381	4,381
Assesments & Other Charges			991,156		6,573,652	6,573,652
TIF Projects	638,142	570,857	833,816	5,615,000	3,959,292	(1,655,708)
Total Capital Projects Fund	\$3,619,498	\$5,580,311	\$4,021,265	\$10,705,577	\$13,771,727	\$4,922,326
Internal Service Fund						
Health Insurance Fund	6,995,870	8,725,127	9,924,584	11,744,894	11,052,348	(692,546)
Insurance Pool Revenues	370,986	370,722	370,223	369,619	369,549	(70)
Total Internal Service Revenues	\$7,366,855	\$9,095,850	\$10,294,806	\$12,114,513	\$11,421,896	(\$692,617)
TOTAL ALL CITY REVENUE	\$82,892,215	\$89,341,093	\$89,798,558	\$97,353,688	\$113,853,771	\$19,360,833

City of West Allis
Expenditure Report
Period Ended December 31, 2002
Fiscal Month: 12

Comparison of Prior Years Expense With 2002 Adopted Expenditures

DEPARTMENT OR ACTIVITY	1999 Actual	2000 Actual	2001 Actual	2002 Adopted Expenditures	2002 Carryovers & Transfers	Adjusted Budget	2002 YTD Expenditures	(Over)Under Budget
POLICY MAKING								
Common Council	\$ 86,888	\$ 90,733	\$ 94,828	\$ 100,390	\$ 2,590	\$ 102,980	\$ 99,321	\$ 3,659
Mayor	66,040	68,315	68,854	71,635	2,927	74,562	72,258	2,304
	\$ 152,929	\$ 159,048	\$ 163,682	\$ 172,025	\$ 5,517	\$ 177,542	\$ 171,579	\$ 5,963
LEGAL, JUDICIAL, ADMIN								
City Attorney	453,842	465,976	497,416	450,040	75,840	525,880	436,909	88,971
Municipal Court	171,024	205,355	187,766	201,024	4,302	205,326	215,645	(10,319)
City Assessor	266,164	258,934	276,136	308,993	14,746	323,739	309,629	14,110
City Clerk/Treasurer	373,447	432,145	432,134	441,598	72,090	513,688	370,609	143,079
	\$ 1,264,477	\$ 1,362,411	\$ 1,393,452	\$ 1,401,655	\$ 166,978	\$ 1,568,633	\$ 1,332,793	\$ 235,840
ADMINISTRATION & FINANCE								
City Administrative Office	125,247	130,750	131,053	133,249	4,752	138,001	138,655	(654)
Information Services	384,733	408,968	476,112	633,722	107,578	741,300	538,942	202,358
Purchasing/Central Services	589,931	568,715	641,715	607,499	44,721	652,220	544,245	107,975
Personnel	235,320	260,806	259,864	269,677	23,939	293,616	261,558	32,058
Finance	259,043	277,709	274,219	285,201	11,679	296,880	278,663	18,217
	\$ 1,594,274	\$ 1,646,948	\$ 1,782,964	\$ 1,929,348	\$ 192,669	\$ 2,122,017	\$ 1,762,063	\$ 359,954
HEALTH, SAFETY, CULTURE								
Police & Fire Commission	17,337	19,277	9,915	17,350	3,700	21,050	6,470	14,580
Police Department	8,543,487	8,836,230	8,972,239	9,230,075	270,003	9,500,078	8,991,568	508,510
Fire Department	6,920,845	7,345,856	7,291,219	7,416,854	604,103	8,020,957	7,445,671	575,286
Planning	104,059	69,782	117,256	128,095	2,699	130,794	125,859	4,935
Bldg Inspection & Zoning	663,050	613,511	640,574	671,529	33,676	705,205	684,364	20,841
Health Department	1,209,376	1,274,654	1,281,922	1,269,609	44,542	1,314,151	1,311,488	2,663
Senior Center	128,998	137,787	142,807	151,443	4,543	155,986	150,363	5,623
Public Library	1,480,500	1,526,600	1,525,020	1,677,459	180,642	1,858,101	1,625,241	232,860
	\$ 19,067,652	\$ 19,823,696	\$ 19,980,951	\$ 20,562,414	\$ 1,143,908	\$ 21,706,322	\$ 20,341,023	\$ 1,365,299
PUBLIC WORKS, ENGINEERING								
Public Works	7,177,017	8,129,091	7,454,353	7,772,277	94,264	7,866,541	7,342,146	524,395
Recycling Program	505,054	519,563	551,687	601,329	840	603,169	503,815	98,354
Engineering	880,434	912,574	882,636	1,048,931	80,472	1,129,403	861,498	267,905
	\$ 8,562,505	\$ 9,561,227	\$ 8,888,676	\$ 9,422,537	\$ 175,576	\$ 9,598,113	\$ 8,707,459	\$ 890,654

City of West Allis
Expenditure Report
Period Ended December 31, 2002
Fiscal Month: 12
Comparison of Prior Years Expense With 2002 Adopted Expenditures

DEPARTMENT OR ACTIVITY	1999 Actual	2000 Actual	2001 Actual	2002 Adopted Expenditures	2002 Carryovers & Transfers	Adjusted Budget	2002 YTD Expenditures	(Over)Under Budget
GENERAL EXPENSE								
Public Acqs, Bldgs, & Prot	135,970	197,293	78,257	60,000	4,165	64,165	101,260	(37,095)
Taxes, Refunds & Adjustments	59,321	63,172	41,169	49,730		49,730	59,331	(9,601)
Promos, Celebrations, Awards	99,281	109,925	101,581	122,825	12,439	135,264	91,719	43,546
General	213,860	185,185	619,189	349,000		349,000	366,128	(17,128)
Fringe Benefits	11,671,234	13,148,764	13,738,735	12,903,011	51,965	12,954,976	12,839,124	115,852
Debt Issuance Costs	22,337	25,351	19,380	27,300		27,300	18,168	9,132
Contingency	-	-	-	950,000	(67,621)	882,379	160,700	721,679
	12,683,866	13,729,690	14,598,310	14,461,866	948	14,462,814	13,636,431	826,383
TOTAL GENERAL FUND EXPENDITURES	42,843,839	46,283,021	46,808,034	47,949,845	1,685,595	49,635,441	45,951,349	3,684,092
TRANSFERS TO OTHER FUNDS	481,864	1,335,228	241,768				276,883	
TOTAL EXPENDITURES & TRANSFERS	\$ 43,325,703	\$ 47,618,249	\$ 47,049,803	\$ 47,949,845	\$ 1,685,596	\$ 49,635,441	\$ 46,228,232	\$ 3,684,092
*** ALL OTHER FUNDS ***								
DEBT								
General Debt Service Expenditures	3,305,838	3,338,607	3,338,607	3,547,934		3,547,934	11,835,756	
Hospital, TIF & Other Debt Service Expenditures	5,615,989	5,283,782	5,283,782	4,789,050		4,789,050	10,552,035	
TOTAL DEBT SERVICE FUND EXPENDITURES	\$ 8,921,827	\$ 8,622,389	\$ 8,622,389	\$ 8,336,984	\$ -	\$ 8,336,984	\$ 22,387,790	\$ -
SPECIAL REVENUE FUNDS EXPENDITURES								
Office of Cable Communications	277,218	242,361	242,361	326,620		326,620	282,961	43,659
Community Development Programs	2,009,848	2,153,532	2,153,532	1,916,475	684,748	2,601,223	1,982,241	618,982
Housing Assistance Programs	2,209,504	1,895,162	1,895,162	2,719,428	(709,748)	2,009,680	2,181,708	(172,028)
Federal & State Health Grants	351,227	274,838	274,838	333,400		333,400	300,018	33,382
Police & Fire Grants	731,607	1,105,205	1,105,205	299,478		299,478	1,553,498	(1,254,020)
Miscellaneous Grants	109,889	102,320	102,320	-		-	149,166	(149,166)
Storm Water Program	2,380,272	2,075,224	2,075,224	3,557,176		3,557,176	2,102,316	1,454,860
WA Business Improvement District (BID)	61,924	67,368	67,368	66,000		66,000	34,409	31,591
TOTAL SPECIAL REVENUE FUND EXPENDITURES	\$ 8,565,148	\$ 7,916,009	\$ 7,916,009	\$ 9,218,577	\$ (25,000)	\$ 9,193,577	\$ 8,585,316	\$ 607,261
ENTERPRISE FUNDS EXPENDITURES								
Sanitary Sewer Utility	3,577,706	3,628,898	3,628,898	3,833,214		3,833,214	4,068,770	(235,556)
Parking System	76,704	51,135	51,135	59,093		59,093	44,473	14,620
Beloit Rd Public Housing	351,166	340,527	340,527	319,840		319,840	300,259	19,581
Water Utility	4,631,106	5,076,972	5,076,972	5,972,668		5,972,668	5,428,525	544,143
TOTAL ENTERPRISE FUNDS EXPENDITURES	\$ 11,015,955	\$ 9,097,531	\$ 9,097,531	\$ 10,184,815	\$ -	\$ 10,184,815	\$ 9,842,028	\$ 342,787

City of West Allis
Expenditure Report
Period Ended December 31, 2002
Fiscal Month: 12

Comparison of Prior Years Expense With 2002 Adopted Expenditures

DEPARTMENT OR ACTIVITY	1999 Actual	2000 Actual	2001 Actual	2002 Adopted Expenditures	2002 Carryovers & Transfers	Adjusted Budget	2002 YTD Expenditures	(Over)Under Budget
CAPITAL PROJECTS FUND EXPENDITURES								
Capital Improvements	2,320,140	4,410,607	4,410,607	7,335,830		7,335,830	2,955,484	4,380,346
TIF Improvements	838,213	741,986	741,986	4,858,000		4,858,000	3,650,010	1,207,990
TOTAL CAPITAL PROJECTS FUNDS EXPENDITURES	\$ 3,158,353	\$ 5,152,593	\$ 5,152,593	\$ 12,193,830	\$ -	\$ 12,193,830	\$ 6,605,494	\$ 5,588,336
INTERNAL SERVICE FUND								
Health Insurance Fund	6,995,870	8,725,127	8,725,127	11,744,894		11,744,894	10,598,575	1,146,319
Insurance Pool Expenditures	188,331	177,522	177,522	137,039	19,094	156,133	136,969	19,164
TOTAL INTERNAL SERVICE FUND EXPENDITURES	\$ 7,184,201	\$ 8,902,650	\$ 8,902,650	\$ 11,881,933	\$ 19,094	\$ 11,901,027	\$ 10,735,544	\$ 1,165,483
TOTAL ALL CITY EXPENDITURES & TRANSFERS	\$ 82,172,187	\$ 87,309,421	\$ 86,740,975	\$ 99,765,984	\$ 1,679,690	\$ 101,445,674	\$ 104,385,404	\$ 11,387,960