



Jason Kaczmarek
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MEMORANDUM

TO: Administration Committee
FROM: Jason Kaczmarek, Finance Director/Comptroller
DATE: September 3, 2024
SUBJECT: Financial Summary - 2023 General Operations

Committee members,

I am writing to provide you with a financial summary of General City operations for calendar year 2023. Overall, we ended the year significantly better than expected, which will provide additional funding for much needed capital projects.

While annual budgeting has its challenges, our General Fund cash reserves remain healthy, equating to 4 months of annual operating expenditures. As a reminder, the City adopted a new fund balance policy last December which provides guardrails of 2 to 4 months of expenditures. At 4 months, we're right at that upper limit. Carrying this level of reserve continues to be a stated factor in our positive Aa2 bond rating from Moody's. With the new Policy in place, the City was able to transfer nearly \$31 million to the Capital Projects Fund. Most of these funds are earmarked for the new DPW facility, thereby significantly reducing the debt burden to our taxpayers.

Total revenues for the year exceeded expenditures by \$10 million, or 15% of budget. As done historically and to comply with the City's fund balance policy, all this surplus was transferred to capital funds, providing an interest-free mechanism for funding a significant portion of our capital budgets.

Overall, the City's revenues were \$5.9 million greater than budget, which is quite impressive! Most of this, nearly \$5 million, comes from unusually high interest earnings. Interest rates went from historic lows to historic highs in just two years. While quite helpful, these additional earnings are not sustainable and do not provide any operating budget benefits. However, the bonus revenue is much appreciated and will only help the city as it progresses through a backlog of much needed capital projects. The remaining revenue surpluses were spread over a variety of sources.



Overall, the City's expenditures were \$4.1 million under budget. Half of that savings came from the inability to maintain full staffing all year. The Police and Public Works departments were each \$1 million under budget in personnel costs.

At the department level, while there are some overages, there are none that I would consider rising to the significant level. The largest departmental overage was \$27K in Economic Development; however, that was not a factor of overspending per se, it was simply a variance between estimated payroll allocations and actual. Economic Development staff are funded from a variety of sources and were allocated based on actual time spent on each type of work.

Finally, attached to this memo is an overall General Fund expenditure summary, along with summaries of each department. My hope was to strike a balance between transparency and value, and I hope you find this information useful. If you have any questions or concerns, please don't hesitate to contact me, and I welcome any feedback.

Sincerely,

A handwritten signature in blue ink that reads "Jason Kaczmarek".

Jason Kaczmarek
Finance Director/Comptroller

CITY OF WEST ALLIS | BUDGET VS ACTUAL (2023)

100 - GENERAL FUND | All Departments | All Divisions

CATEGORY	Original Budget	Budget Adjust	Revised Budget	Actual	Remaining	% Budget Used
TOTAL REVENUES	\$ 67,686,000	\$ -	\$ 67,686,000	\$ 73,617,458	\$ 5,931,458	108.8%
Salaries - Full-Time	\$ 35,927,349	\$ (266,833)	\$ 35,660,516	\$ 34,188,413	\$ 1,472,103	95.9%
Salaries - Part-Time	796,666	-	796,666	760,001	36,665	95.4%
Overtime	1,387,587	-	1,387,587	1,640,978	(253,391)	118.3%
Other Pay	848,555	(210,622)	637,933	496,501	141,432	77.8%
Health Insurance	7,766,042	-	7,766,042	6,934,939	831,103	89.3%
Dental Insurance	478,775	-	478,775	407,410	71,365	85.1%
Other Benefits	1,050,141	-	1,050,141	728,502	321,639	69.4%
Payroll Taxes	2,368,124	-	2,368,124	2,168,924	199,200	91.6%
Pension	4,465,391	-	4,465,391	4,293,916	171,475	96.2%
PERSONNEL	55,088,630	(477,455)	54,611,175	51,619,584	2,991,591	94.5%
Other Professional Services	914,045	105,460	1,019,505	689,578	329,927	67.6%
Maintenance Contracts	1,628,581	33,780	1,662,361	1,483,558	178,803	89.2%
PROFESSIONAL SERVICES	2,542,626	139,240	2,681,866	2,173,136	508,730	81.0%
Utilities	1,275,311	2,500	1,277,811	1,225,489	52,322	95.9%
Rentals	2,800	-	2,800	4,134	(1,334)	147.6%
Repair & Maintenance	996,025	(10,500)	985,525	1,141,568	(156,043)	115.8%
Supplies	515,155	14,815	529,970	458,657	71,313	86.5%
Books & Subscriptions	306,110	-	306,110	273,649	32,461	89.4%
Other Maint & Supplies	1,560,094	(17,600)	1,542,494	1,510,539	31,955	97.9%
Advertising	48,195	-	48,195	25,625	22,570	53.2%
Printing	37,000	-	37,000	27,251	9,749	73.7%
MAINTENANCE & SUPPLIES	4,740,690	(10,785)	4,729,905	4,666,912	62,993	98.7%
Training & Travel	258,175	21,230	279,405	183,322	96,083	65.6%
Regulatory & Safety	386,158	48,000	434,158	389,016	45,142	89.6%
Insurance & Claims	769,059	250,000	1,019,059	865,426	153,633	84.9%
Retiree Benefits	3,516,862	-	3,516,862	3,283,391	233,471	93.4%
Other Miscellaneous	16,050	-	16,050	79,857	(63,807)	497.6%
MISCELLANEOUS	4,946,304	319,230	5,265,534	4,801,012	464,522	91.2%
Capital Items	367,750	29,770	397,520	364,146	33,374	91.6%
Debt Service	-	-	-	-	-	-
Transfers-Out	-	-	-	30,659,780	(30,659,780)	999.0%
OTHER USES	367,750	29,770	397,520	31,023,926	(30,626,406)	7804.4%
TOTAL EXPENDITURES	\$ 67,686,000	\$ -	\$ 67,686,000	\$ 94,284,570	\$(26,598,570)	139.3%
OVERALL	\$ -	\$ -	\$ -	\$(20,667,112)	\$(20,667,112)	

Comments:

The large surplus in revenues stems from unusually high interest rates. Approximately \$5M in surplus interest earnings were accumulated. Ultimately this led to a higher transfer to capital funds as describe below.

See attached departmental summaries for more information on the overages in Overtime, Repair & Maintenance, and Other Miscellaneous.

The \$31M transfer out to capital projects funds was done to lower our general fund balance down to the upper limit. The funds will be used to lower borrowing needs for the new DPW facility as well as fund future capital projects.

CITY OF WEST ALLIS | BUDGET VS ACTUAL (2023)
100 - GENERAL FUND | 01 - Common Council | All Divisions

CATEGORY	Original Budget	Budget Adjust	Revised Budget	Actual	Remaining	% Budget Used
Salaries - Full-Time	\$ 106,000	\$ -	\$ 106,000	\$ 105,998	\$ 2	100.0%
Salaries - Part-Time	-	-	-	-	-	-
Overtime	-	-	-	-	-	-
Other Pay	-	-	-	-	-	-
Health Insurance	12,730	-	12,730	11,526	1,204	90.5%
Dental Insurance	2,307	-	2,307	2,166	141	93.9%
Other Benefits	198	-	198	197	1	99.5%
Payroll Taxes	8,109	-	8,109	6,961	1,148	85.8%
Pension	7,208	-	7,208	3,602	3,606	50.0%
PERSONNEL	136,552	-	136,552	130,450	6,102	95.5%
Other Professional Services	-	-	-	-	-	-
Maintenance Contracts	-	-	-	-	-	-
PROFESSIONAL SERVICES	-	-	-	-	-	-
Utilities	1,000	-	1,000	583	417	58.3%
Rentals	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-
Supplies	125	-	125	-	125	-
Books & Subscriptions	100	-	100	-	100	-
Other Maint & Supplies	-	-	-	-	-	-
Advertising	-	-	-	-	-	-
Printing	-	-	-	-	-	-
MAINTENANCE & SUPPLIES	1,225	-	1,225	583	642	47.6%
Training & Travel	25,200	-	25,200	20,901	4,299	82.9%
Regulatory & Safety	-	-	-	-	-	-
Insurance & Claims	-	-	-	-	-	-
Retiree Benefits	-	-	-	-	-	-
Other Miscellaneous	-	-	-	-	-	-
MISCELLANEOUS	25,200	-	25,200	20,901	4,299	82.9%
Capital Items	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers-Out	-	-	-	-	-	-
OTHER USES	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 162,977	\$ -	\$ 162,977	\$ 151,934	\$ 11,043	93.2%

CITY OF WEST ALLIS | BUDGET VS ACTUAL (2023)

100 - GENERAL FUND | 02 - Mayor | All Divisions

CATEGORY	Original Budget	Budget Adjust	Revised Budget	Actual	Remaining	% Budget Used
Salaries - Full-Time	\$ 79,781	\$ -	\$ 79,781	\$ 79,728	\$ 53	99.9%
Salaries - Part-Time	-	-	-	-	-	-
Overtime	-	-	-	-	-	-
Other Pay	-	-	-	-	-	-
Health Insurance	24,700	-	24,700	24,700	-	100.0%
Dental Insurance	1,302	-	1,302	1,260	42	96.8%
Other Benefits	144	-	144	584	(440)	405.6%
Payroll Taxes	6,103	-	6,103	5,893	210	96.6%
Pension	5,425	-	5,425	5,423	2	100.0%
PERSONNEL	117,455	-	117,455	117,588	(133)	100.1%
Other Professional Services	150	-	150	81	69	54.0%
Maintenance Contracts	-	-	-	-	-	-
PROFESSIONAL SERVICES	150	-	150	81	69	54.0%
Utilities	450	-	450	338	112	75.1%
Rentals	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-
Supplies	60	-	60	1	59	1.7%
Books & Subscriptions	30	-	30	-	30	-
Other Maint & Supplies	-	-	-	-	-	-
Advertising	-	-	-	-	-	-
Printing	-	-	-	-	-	-
MAINTENANCE & SUPPLIES	540	-	540	339	201	62.8%
Training & Travel	5,250	-	5,250	3,987	1,263	75.9%
Regulatory & Safety	-	-	-	-	-	-
Insurance & Claims	-	-	-	-	-	-
Retiree Benefits	-	-	-	-	-	-
Other Miscellaneous	-	-	-	-	-	-
MISCELLANEOUS	5,250	-	5,250	3,987	1,263	75.9%
Capital Items	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers-Out	-	-	-	-	-	-
OTHER USES	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 123,395	\$ -	\$ 123,395	\$ 121,995	\$ 1,400	98.9%

CITY OF WEST ALLIS | BUDGET VS ACTUAL (2023)

100 - GENERAL FUND | 03 - City Attorney | All Divisions

CATEGORY	Original Budget	Budget Adjust	Revised Budget	Actual	Remaining	% Budget Used
Salaries - Full-Time	\$ 569,034	\$ 22,500	\$ 591,534	\$ 587,175	\$ 4,359	99.3%
Salaries - Part-Time	20,800	-	20,800	20,889	(89)	100.4%
Overtime	-	-	-	-	-	-
Other Pay	-	-	-	-	-	-
Health Insurance	91,714	-	91,714	91,194	520	99.4%
Dental Insurance	5,793	-	5,793	5,571	222	96.2%
Other Benefits	1,300	-	1,300	3,719	(2,419)	286.1%
Payroll Taxes	45,123	-	45,123	45,486	(363)	100.8%
Pension	40,108	-	40,108	39,693	415	99.0%
PERSONNEL	773,872	22,500	796,372	793,727	2,645	99.7%
Other Professional Services	24,500	-	24,500	14,377	10,123	58.7%
Maintenance Contracts	2,600	-	2,600	2,503	97	96.3%
PROFESSIONAL SERVICES	27,100	-	27,100	16,880	10,220	62.3%
Utilities	-	-	-	-	-	-
Rentals	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-
Supplies	1,600	-	1,600	928	672	58.0%
Books & Subscriptions	7,000	-	7,000	7,017	(17)	100.2%
Other Maint & Supplies	-	-	-	-	-	-
Advertising	-	-	-	-	-	-
Printing	-	-	-	-	-	-
MAINTENANCE & SUPPLIES	8,600	-	8,600	7,945	655	92.4%
Training & Travel	6,600	-	6,600	5,442	1,158	82.5%
Regulatory & Safety	-	-	-	-	-	-
Insurance & Claims	85,000	250,000	335,000	270,251	64,749	80.7%
Retiree Benefits	-	-	-	-	-	-
Other Miscellaneous	-	-	-	-	-	-
MISCELLANEOUS	91,600	250,000	341,600	275,693	65,907	80.7%
Capital Items	500	-	500	116	384	23.2%
Debt Service	-	-	-	-	-	-
Transfers-Out	-	-	-	-	-	-
OTHER USES	500	-	500	116	384	23.2%
TOTAL EXPENDITURES	\$ 901,672	\$ 272,500	\$ 1,174,172	\$ 1,094,361	\$ 79,811	93.2%

Comments:

The budget increase in full-time salaries represents a reallocation of discretionary salary funds.

\$250,000 of savings from unfilled positions in Public Works were transferred to the Attorney's Office to cover claims.

CITY OF WEST ALLIS | BUDGET VS ACTUAL (2023)
100 - GENERAL FUND | 04 - Municipal Court | All Divisions

CATEGORY	Original Budget	Budget Adjust	Revised Budget	Actual	Remaining	% Budget Used
Salaries - Full-Time	\$ 221,473	\$ -	\$ 221,473	\$ 217,894	\$ 3,579	98.4%
Salaries - Part-Time	13,814	-	13,814	34,447	(20,633)	249.4%
Overtime	-	-	-	256	(256)	999.0%
Other Pay	-	-	-	-	-	-
Health Insurance	40,162	-	40,162	34,597	5,565	86.1%
Dental Insurance	3,018	-	3,018	2,171	847	71.9%
Other Benefits	634	-	634	1,883	(1,249)	297.0%
Payroll Taxes	17,998	-	17,998	19,147	(1,149)	106.4%
Pension	15,999	-	15,999	17,427	(1,428)	108.9%
PERSONNEL	313,098	-	313,098	327,822	(14,724)	104.7%
Other Professional Services	3,000	-	3,000	-	3,000	-
Maintenance Contracts	11,113	-	11,113	7,829	3,284	70.4%
PROFESSIONAL SERVICES	14,113	-	14,113	7,829	6,284	55.5%
Utilities	-	-	-	-	-	-
Rentals	-	-	-	-	-	-
Repair & Maintenance	2,000	-	2,000	-	2,000	-
Supplies	4,400	-	4,400	3,853	547	87.6%
Books & Subscriptions	150	-	150	700	(550)	466.7%
Other Maint & Supplies	-	-	-	-	-	-
Advertising	-	-	-	-	-	-
Printing	-	-	-	-	-	-
MAINTENANCE & SUPPLIES	6,550	-	6,550	4,553	1,997	69.5%
Training & Travel	1,515	-	1,515	631	884	41.7%
Regulatory & Safety	-	-	-	-	-	-
Insurance & Claims	-	-	-	-	-	-
Retiree Benefits	-	-	-	-	-	-
Other Miscellaneous	-	-	-	-	-	-
MISCELLANEOUS	1,515	-	1,515	631	884	41.7%
Capital Items	600	-	600	-	600	-
Debt Service	-	-	-	-	-	-
Transfers-Out	-	-	-	-	-	-
OTHER USES	600	-	600	-	600	-
TOTAL EXPENDITURES	\$ 335,876	\$ -	\$ 335,876	\$ 340,835	\$ (4,959)	101.5%

Comments:

Overage in part-time wages due to miscommunication during budgeting. Increase implemented for 2024 budget.

CITY OF WEST ALLIS | BUDGET VS ACTUAL (2023)

100 - GENERAL FUND | 05 - City Assessor | All Divisions

CATEGORY	Original Budget	Budget Adjust	Revised Budget	Actual	Remaining	% Budget Used
Salaries - Full-Time	\$ 242,307	\$ 2,500	\$ 244,807	\$ 235,477	\$ 9,330	96.2%
Salaries - Part-Time	-	-	-	-	-	-
Overtime	-	-	-	-	-	-
Other Pay	-	-	-	-	-	-
Health Insurance	74,099	-	74,099	54,654	19,445	73.8%
Dental Insurance	3,906	-	3,906	2,835	1,071	72.6%
Other Benefits	348	-	348	1,588	(1,240)	456.3%
Payroll Taxes	18,536	-	18,536	17,466	1,070	94.2%
Pension	16,477	-	16,477	16,016	461	97.2%
PERSONNEL	355,673	2,500	358,173	328,036	30,137	91.6%
Other Professional Services	8,500	-	8,500	4,485	4,015	52.8%
Maintenance Contracts	11,000	1,685	12,685	12,685	-	100.0%
PROFESSIONAL SERVICES	19,500	1,685	21,185	17,170	4,015	81.0%
Utilities	500	-	500	365	135	73.0%
Rentals	-	-	-	-	-	-
Repair & Maintenance	500	-	500	-	500	-
Supplies	3,900	(1,685)	2,215	1,410	805	63.7%
Books & Subscriptions	6,700	-	6,700	7,457	(757)	111.3%
Other Maint & Supplies	-	-	-	-	-	-
Advertising	-	-	-	-	-	-
Printing	-	-	-	-	-	-
MAINTENANCE & SUPPLIES	11,600	(1,685)	9,915	9,232	683	93.1%
Training & Travel	2,930	-	2,930	1,966	964	67.1%
Regulatory & Safety	330	-	330	148	182	44.8%
Insurance & Claims	-	-	-	-	-	-
Retiree Benefits	-	-	-	-	-	-
Other Miscellaneous	-	-	-	-	-	-
MISCELLANEOUS	3,260	-	3,260	2,114	1,146	64.8%
Capital Items	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers-Out	-	-	-	-	-	-
OTHER USES	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 390,033	\$ 2,500	\$ 392,533	\$ 356,552	\$ 35,981	90.8%

Comments:

The budget increase in full-time salaries represents a reallocation of discretionary salary funds.

The annual license for the assessing software came in higher than expected, causing an overage of \$1,685 in Maintenance Contracts. This was covered by a transfer from Supplies.

CITY OF WEST ALLIS | BUDGET VS ACTUAL (2023)

100 - GENERAL FUND | 10 - Administration & Gen Govt | All Divisions

CATEGORY	Original Budget	Budget Adjust	Revised Budget	Actual	Remaining	% Budget Used
Salaries - Full-Time	\$ 120,868	\$ 2,250	\$ 123,118	\$ 129,476	\$ (6,358)	105.2%
Salaries - Part-Time	15,000	-	15,000	-	15,000	-
Overtime	-	-	-	-	-	-
Other Pay	-	-	-	-	-	-
Health Insurance	18,525	-	18,525	18,339	186	99.0%
Dental Insurance	1,029	-	1,029	986	43	95.8%
Other Benefits	214	-	214	802	(588)	374.8%
Payroll Taxes	9,247	-	9,247	9,210	37	99.6%
Pension	8,219	-	8,219	8,806	(587)	107.1%
PERSONNEL	173,102	2,250	175,352	167,619	7,733	95.6%
Other Professional Services	-	-	-	-	-	-
Maintenance Contracts	-	-	-	-	-	-
PROFESSIONAL SERVICES	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Rentals	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-
Supplies	710	-	710	454	256	63.9%
Books & Subscriptions	700	-	700	-	700	-
Other Maint & Supplies	-	-	-	-	-	-
Advertising	-	-	-	-	-	-
Printing	-	-	-	-	-	-
MAINTENANCE & SUPPLIES	1,410	-	1,410	454	956	32.2%
Training & Travel	12,500	-	12,500	5,214	7,286	41.7%
Regulatory & Safety	-	-	-	-	-	-
Insurance & Claims	-	-	-	-	-	-
Retiree Benefits	-	-	-	-	-	-
Other Miscellaneous	-	-	-	-	-	-
MISCELLANEOUS	12,500	-	12,500	5,214	7,286	41.7%
Capital Items	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers-Out	-	-	-	-	-	-
OTHER USES	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 187,012	\$ 2,250	\$ 189,262	\$ 173,287	\$ 15,975	91.6%

Comments:

The budget increase in full-time salaries represents a reallocation of discretionary salary funds. Full-time wages overall were underestimated.

CITY OF WEST ALLIS | BUDGET VS ACTUAL (2023)

100 - GENERAL FUND | 11 - Information Technology | All Divisions

CATEGORY	Original Budget	Budget Adjust	Revised Budget	Actual	Remaining	% Budget Used
Salaries - Full-Time	\$ 658,826	\$ 7,500	\$ 666,326	\$ 661,239	\$ 5,087	99.2%
Salaries - Part-Time	3,900	-	3,900	2,744	1,156	70.4%
Overtime	3,414	-	3,414	996	2,418	29.2%
Other Pay	6,132	-	6,132	6,324	(192)	103.1%
Health Insurance	167,957	-	167,957	149,659	18,298	89.1%
Dental Insurance	8,013	-	8,013	8,204	(191)	102.4%
Other Benefits	1,180	-	1,180	4,005	(2,825)	339.4%
Payroll Taxes	50,960	-	50,960	49,710	1,250	97.5%
Pension	45,297	-	45,297	45,436	(139)	100.3%
PERSONNEL	945,679	7,500	953,179	928,317	24,862	97.4%
Other Professional Services	105,000	-	105,000	90,771	14,229	86.4%
Maintenance Contracts	312,765	-	312,765	280,788	31,977	89.8%
PROFESSIONAL SERVICES	417,765	-	417,765	371,559	46,206	88.9%
Utilities	47,000	-	47,000	44,462	2,538	94.6%
Rentals	-	-	-	-	-	-
Repair & Maintenance	15,000	(10,000)	5,000	2,884	2,116	57.7%
Supplies	71,000	10,000	81,000	78,065	2,935	96.4%
Books & Subscriptions	-	-	-	-	-	-
Other Maint & Supplies	-	-	-	-	-	-
Advertising	-	-	-	-	-	-
Printing	-	-	-	-	-	-
MAINTENANCE & SUPPLIES	133,000	-	133,000	125,411	7,589	94.3%
Training & Travel	11,500	-	11,500	8,790	2,710	76.4%
Regulatory & Safety	-	-	-	-	-	-
Insurance & Claims	-	-	-	-	-	-
Retiree Benefits	-	-	-	-	-	-
Other Miscellaneous	-	-	-	14	(14)	999.0%
MISCELLANEOUS	11,500	-	11,500	8,804	2,696	76.6%
Capital Items	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers-Out	-	-	-	-	-	-
OTHER USES	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 1,507,944	\$ 7,500	\$ 1,515,444	\$ 1,434,091	\$ 81,353	94.6%

Comments:

The budget increase in full-time salaries represents a reallocation of discretionary salary funds.

\$10,000 in Repair & Maintenance budget was transferred to Supplies to pay for Liberty Heights Park cameras

CITY OF WEST ALLIS | BUDGET VS ACTUAL (2023)
100 - GENERAL FUND | 13 - Human Resources | All Divisions

CATEGORY	Original Budget	Budget Adjust	Revised Budget	Actual	Remaining	% Budget Used
Salaries - Full-Time	\$ 428,272	\$ 17,000	\$ 445,272	\$ 449,112	\$ (3,840)	100.9%
Salaries - Part-Time	-	-	-	-	-	-
Overtime	-	-	-	-	-	-
Other Pay	500	-	500	-	500	-
Health Insurance	109,792	-	109,792	93,523	16,269	85.2%
Dental Insurance	5,806	-	5,806	4,793	1,013	82.6%
Other Benefits	758	-	758	3,243	(2,485)	427.8%
Payroll Taxes	32,763	-	32,763	33,227	(464)	101.4%
Pension	19,122	-	19,122	30,528	(11,406)	159.6%
PERSONNEL	597,013	17,000	614,013	614,426	(413)	100.1%
Other Professional Services	4,000	-	4,000	1,449	2,551	36.2%
Maintenance Contracts	-	-	-	158	(158)	999.0%
PROFESSIONAL SERVICES	4,000	-	4,000	1,607	2,393	40.2%
Utilities	1,650	-	1,650	1,830	(180)	110.9%
Rentals	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-
Supplies	2,750	-	2,750	4,180	(1,430)	152.0%
Books & Subscriptions	22,650	-	22,650	22,790	(140)	100.6%
Other Maint & Supplies	-	-	-	-	-	-
Advertising	18,000	-	18,000	14,406	3,594	80.0%
Printing	-	-	-	-	-	-
MAINTENANCE & SUPPLIES	45,050	-	45,050	43,206	1,844	95.9%
Training & Travel	9,750	-	9,750	6,214	3,536	63.7%
Regulatory & Safety	-	-	-	-	-	-
Insurance & Claims	-	-	-	-	-	-
Retiree Benefits	-	-	-	-	-	-
Other Miscellaneous	-	-	-	-	-	-
MISCELLANEOUS	9,750	-	9,750	6,214	3,536	63.7%
Capital Items	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers-Out	-	-	-	-	-	-
OTHER USES	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 655,813	\$ 17,000	\$ 672,813	\$ 665,453	\$ 7,360	98.9%

Comments:

The budget increase in full-time salaries represents a reallocation of discretionary salary funds.

The overage in Pension appears to be the result of a data entry error in the final budget. Actual results are in-line with budget calculations.

CITY OF WEST ALLIS | BUDGET VS ACTUAL (2023)

100 - GENERAL FUND | 14 - Finance | All Divisions

CATEGORY	Original Budget	Budget Adjust	Revised Budget	Actual	Remaining	% Budget Used
Salaries - Full-Time	\$ 581,610	\$ 15,007	\$ 596,617	\$ 513,190	\$ 83,427	86.0%
Salaries - Part-Time	-	-	-	-	-	-
Overtime	7,000	-	7,000	5,959	1,041	85.1%
Other Pay	-	-	-	-	-	-
Health Insurance	128,473	-	128,473	106,779	21,694	83.1%
Dental Insurance	7,223	-	7,223	5,659	1,564	78.3%
Other Benefits	1,030	-	1,030	3,262	(2,232)	316.7%
Payroll Taxes	45,027	-	45,027	38,002	7,025	84.4%
Pension	40,025	-	40,025	34,756	5,269	86.8%
PERSONNEL	810,388	15,007	825,395	707,607	117,788	85.7%
Other Professional Services	5,000	-	5,000	28,863	(23,863)	577.3%
Maintenance Contracts	202,500	-	202,500	128,969	73,531	63.7%
PROFESSIONAL SERVICES	207,500	-	207,500	157,832	49,668	76.1%
Utilities	-	-	-	-	-	-
Rentals	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-
Supplies	6,000	-	6,000	4,298	1,702	71.6%
Books & Subscriptions	-	-	-	-	-	-
Other Maint & Supplies	-	-	-	-	-	-
Advertising	200	-	200	179	21	89.5%
Printing	-	-	-	-	-	-
MAINTENANCE & SUPPLIES	6,200	-	6,200	4,477	1,723	72.2%
Training & Travel	14,200	-	14,200	4,076	10,124	28.7%
Regulatory & Safety	100	-	100	112	(12)	112.0%
Insurance & Claims	-	-	-	-	-	-
Retiree Benefits	-	-	-	-	-	-
Other Miscellaneous	-	-	-	-	-	-
MISCELLANEOUS	14,300	-	14,300	4,188	10,112	29.3%
Capital Items	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers-Out	-	-	-	-	-	-
OTHER USES	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 1,038,388	\$ 15,007	\$ 1,053,395	\$ 874,104	\$ 179,291	83.0%

Comments:

The budget increase in full-time salaries represents a reallocation of discretionary salary funds.

The overage in Professional Services is due to temp service costs. Temporary help was utilized during our efforts to fill a position vacancy. This overage was offset with savings from the related unfilled position. Overall significant savings was realized while the position remained open.

CITY OF WEST ALLIS | BUDGET VS ACTUAL (2023)

100 - GENERAL FUND | 15 - City Clerk | All Divisions

CATEGORY	Original Budget	Budget Adjust	Revised Budget	Actual	Remaining	% Budget Used
Salaries - Full-Time	\$ 188,150	\$ 2,750	\$ 190,900	\$ 215,951	\$ (25,051)	113.1%
Salaries - Part-Time	25,000	-	25,000	30,699	(5,699)	122.8%
Overtime	14,250	-	14,250	2,247	12,003	15.8%
Other Pay	150	-	150	-	150	-
Health Insurance	31,635	-	31,635	40,689	(9,054)	128.6%
Dental Insurance	2,160	-	2,160	2,513	(353)	116.3%
Other Benefits	407	-	407	1,108	(701)	272.2%
Payroll Taxes	17,395	-	17,395	16,363	1,032	94.1%
Pension	13,763	-	13,763	14,368	(605)	104.4%
PERSONNEL	292,910	2,750	295,660	323,938	(28,278)	109.6%
Other Professional Services	43,000	(25,000)	18,000	9,872	8,128	54.8%
Maintenance Contracts	106,900	-	106,900	115,646	(8,746)	108.2%
PROFESSIONAL SERVICES	149,900	(25,000)	124,900	125,518	(618)	100.5%
Utilities	25	-	25	-	25	-
Rentals	-	-	-	-	-	-
Repair & Maintenance	500	-	500	-	500	-
Supplies	44,700	(2,000)	42,700	36,718	5,982	86.0%
Books & Subscriptions	350	-	350	-	350	-
Other Maint & Supplies	-	-	-	-	-	-
Advertising	20,300	-	20,300	5,115	15,185	25.2%
Printing	-	-	-	-	-	-
MAINTENANCE & SUPPLIES	65,875	(2,000)	63,875	41,833	22,042	65.5%
Training & Travel	11,850	(2,770)	9,080	4,670	4,410	51.4%
Regulatory & Safety	100	-	100	-	100	-
Insurance & Claims	-	-	-	-	-	-
Retiree Benefits	-	-	-	-	-	-
Other Miscellaneous	-	-	-	-	-	-
MISCELLANEOUS	11,950	(2,770)	9,180	4,670	4,510	50.9%
Capital Items	15,500	29,770	45,270	44,770	500	98.9%
Debt Service	-	-	-	-	-	-
Transfers-Out	-	-	-	-	-	-
OTHER USES	15,500	29,770	45,270	44,770	500	98.9%
TOTAL EXPENDITURES	\$ 536,135	\$ 2,750	\$ 538,885	\$ 540,729	\$ (1,844)	100.3%

Comments:

The Personnel costs overage represents employee wages fully budgeted in their respective departments that were allocated as election work was completed. These wages were budgeted in other departments and don't represent an actual overage.

The budget increase in full-time salaries represents a reallocation of discretionary salary funds.

A total of \$29,770 was transferred per R-2023-0638 from various accounts to Capital Items to pay for Express Votes.

Maintenance Contracts are over budget due to misalignment of budget vs actual accounts used for the agenda software. Overall, the Clerk's Office (apart from the Elections division) is \$31K under budget.

CITY OF WEST ALLIS | BUDGET VS ACTUAL (2023)

100 - GENERAL FUND | 20 - Police & Fire Commission | All Divisions

CATEGORY	Original Budget	Budget Adjust	Revised Budget	Actual	Remaining	% Budget Used
Salaries - Full-Time	\$ -	\$ -	\$ -	\$ -	\$ -	-
Salaries - Part-Time	18,500	-	18,500	20,155	(1,655)	108.9%
Overtime	-	-	-	-	-	-
Other Pay	-	-	-	-	-	-
Health Insurance	-	-	-	-	-	-
Dental Insurance	-	-	-	-	-	-
Other Benefits	-	-	-	-	-	-
Payroll Taxes	1,415	-	1,415	1,542	(127)	109.0%
Pension	-	-	-	-	-	-
PERSONNEL	19,915	-	19,915	21,697	(1,782)	108.9%
Other Professional Services	-	-	-	-	-	-
Maintenance Contracts	-	-	-	-	-	-
PROFESSIONAL SERVICES	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Rentals	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-
Supplies	300	-	300	618	(318)	206.0%
Books & Subscriptions	-	-	-	-	-	-
Other Maint & Supplies	-	-	-	-	-	-
Advertising	300	-	300	-	300	-
Printing	-	-	-	-	-	-
MAINTENANCE & SUPPLIES	600	-	600	618	(18)	103.0%
Training & Travel	525	-	525	975	(450)	185.7%
Regulatory & Safety	16,800	-	16,800	23,980	(7,180)	142.7%
Insurance & Claims	-	-	-	-	-	-
Retiree Benefits	-	-	-	-	-	-
Other Miscellaneous	-	-	-	-	-	-
MISCELLANEOUS	17,325	-	17,325	24,955	(7,630)	144.0%
Capital Items	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers-Out	-	-	-	-	-	-
OTHER USES	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 37,840	\$ -	\$ 37,840	\$ 47,270	\$ (9,430)	124.9%

Comments:

Regulatory & Safety is over budget due to new hire medical evaluations exceeding expectations.

CITY OF WEST ALLIS | BUDGET VS ACTUAL (2023)

100 - GENERAL FUND | 21 - Police Department | All Divisions

CATEGORY	Original Budget	Budget Adjust	Revised Budget	Actual	Remaining	% Budget Used
Salaries - Full-Time	\$ 13,614,001	\$ (113,164)	\$ 13,500,837	\$ 12,871,577	\$ 629,260	95.3%
Salaries - Part-Time	209,664	-	209,664	189,614	20,050	90.4%
Overtime	747,239	-	747,239	830,825	(83,586)	111.2%
Other Pay	84,506	-	84,506	85,874	(1,368)	101.6%
Health Insurance	2,729,615	-	2,729,615	2,550,416	179,199	93.4%
Dental Insurance	169,686	-	169,686	142,881	26,805	84.2%
Other Benefits	17,452	-	17,452	37,138	(19,686)	212.8%
Payroll Taxes	1,119,615	-	1,119,615	1,029,229	90,386	91.9%
Pension	1,802,889	-	1,802,889	1,692,226	110,663	93.9%
PERSONNEL	20,494,667	(113,164)	20,381,503	19,429,780	951,723	95.3%
Other Professional Services	29,360	77,500	106,860	102,171	4,689	95.6%
Maintenance Contracts	609,049	(12,545)	596,504	572,511	23,993	96.0%
PROFESSIONAL SERVICES	638,409	64,955	703,364	674,682	28,682	95.9%
Utilities	171,410	-	171,410	164,033	7,377	95.7%
Rentals	2,500	-	2,500	-	2,500	-
Repair & Maintenance	90,900	-	90,900	100,842	(9,942)	110.9%
Supplies	107,500	8,000	115,500	117,512	(2,012)	101.7%
Books & Subscriptions	1,500	-	1,500	68	1,432	4.5%
Other Maint & Supplies	166,000	-	166,000	190,566	(24,566)	114.8%
Advertising	-	-	-	-	-	-
Printing	5,000	-	5,000	630	4,370	12.6%
MAINTENANCE & SUPPLIES	544,810	8,000	552,810	573,651	(20,841)	103.8%
Training & Travel	11,000	24,000	35,000	43,261	(8,261)	123.6%
Regulatory & Safety	40,500	48,000	88,500	134,893	(46,393)	152.4%
Insurance & Claims	-	-	-	-	-	-
Retiree Benefits	1,237,738	-	1,237,738	1,161,189	76,549	93.8%
Other Miscellaneous	-	-	-	-	-	-
MISCELLANEOUS	1,289,238	72,000	1,361,238	1,339,343	21,895	98.4%
Capital Items	330,500	-	330,500	302,718	27,782	91.6%
Debt Service	-	-	-	-	-	-
Transfers-Out	-	-	-	-	-	-
OTHER USES	330,500	-	330,500	302,718	27,782	91.6%
TOTAL EXPENDITURES	\$ 23,297,624	\$ 31,791	\$ 23,329,415	\$ 22,320,174	\$ 1,009,241	95.7%

Comments:

Overall, \$1M under budget, in spite of \$84K overage in overtime. Savings occurred through unfilled positions. The overage showing in Other Benefits is generally offset with a savings in Dept 52 and results from an accounting change.

The overage in Repair & Maintenance can generally be attributable to costly transmission repairs on a single vehicle.

The overage in Other Maint & Supplies is a result of underestimating overall fuel costs.

The overage in Regulatory & Safety is attributable to the purchase of numerous replacement vests (about \$75K)

Budget transfers out of Salaries were made for the following reasons and are net of a reallocation of discretionary salary funds.

- \$32,500 for an unusually high number of blood testing for impaired drivers, \$9,000 paper to digital conversion costs,
- \$48,000 for replacement vests, \$31,455 for Text-to -911 system integration, \$24,000 for additional travel and training costs.

CITY OF WEST ALLIS | BUDGET VS ACTUAL (2023)
100 - GENERAL FUND | 22 - Fire Department | All Divisions

CATEGORY	Original Budget	Budget Adjust	Revised Budget	Actual	Remaining	% Budget Used
Salaries - Full-Time	\$ 8,895,341	\$ 3,000	\$ 8,898,341	\$ 8,764,686	\$ 133,655	98.5%
Salaries - Part-Time	-	-	-	-	-	-
Overtime	400,000	-	400,000	555,015	(155,015)	138.8%
Other Pay	334,262	-	334,262	334,835	(573)	100.2%
Health Insurance	1,765,044	-	1,765,044	1,718,826	46,218	97.4%
Dental Insurance	101,789	-	101,789	100,222	1,567	98.5%
Other Benefits	17,157	-	17,157	18,429	(1,272)	107.4%
Payroll Taxes	148,185	-	148,185	144,014	4,171	97.2%
Pension	1,736,483	-	1,736,483	1,735,942	541	100.0%
PERSONNEL	13,398,261	3,000	13,401,261	13,371,969	29,292	99.8%
Other Professional Services	28,100	17,600	45,700	58,581	(12,881)	128.2%
Maintenance Contracts	94,600	-	94,600	70,577	24,023	74.6%
PROFESSIONAL SERVICES	122,700	17,600	140,300	129,158	11,142	92.1%
Utilities	132,120	-	132,120	123,249	8,871	93.3%
Rentals	-	-	-	3,000	(3,000)	999.0%
Repair & Maintenance	111,500	-	111,500	207,055	(95,555)	185.7%
Supplies	34,200	-	34,200	36,693	(2,493)	107.3%
Books & Subscriptions	1,500	-	1,500	1,365	135	91.0%
Other Maint & Supplies	317,000	(17,600)	299,400	256,613	42,787	85.7%
Advertising	7,500	-	7,500	4,126	3,374	55.0%
Printing	-	-	-	-	-	-
MAINTENANCE & SUPPLIES	603,820	(17,600)	586,220	632,101	(45,881)	107.8%
Training & Travel	28,800	-	28,800	27,804	996	96.5%
Regulatory & Safety	105,900	-	105,900	41,253	64,647	39.0%
Insurance & Claims	-	-	-	-	-	-
Retiree Benefits	1,061,057	-	1,061,057	1,092,454	(31,397)	103.0%
Other Miscellaneous	-	-	-	-	-	-
MISCELLANEOUS	1,195,757	-	1,195,757	1,161,511	34,246	97.1%
Capital Items	-	-	-	10,016	(10,016)	999.0%
Debt Service	-	-	-	-	-	-
Transfers-Out	-	-	-	-	-	-
OTHER USES	-	-	-	10,016	(10,016)	999.0%
TOTAL EXPENDITURES	\$ 15,320,538	\$ 3,000	\$ 15,323,538	\$ 15,304,755	\$ 18,783	99.9%

Comments:

Overall, slightly under budget, in spite of \$155K overage in overtime. Savings occurred through unfilled positions. The budget increase in full-time salaries represents a reallocation of discretionary salary funds.

A budget transfer of \$17,600 was done to cover unanticipated consulting fees. This still left Professional Services over budget.

The overage in Repair & Maintenance was a result of a few expensive fire engine repairs. Just four repairs totaled \$80K. One engine alone needed \$44K in repairs.

Retiree Benefits (i.e. health insurance) are budgeted from projections. Actual costs exceeded estimates by 3%.

The Capital Items purchased include new entry doors, a dishwasher, and office chairs.

CITY OF WEST ALLIS | BUDGET VS ACTUAL (2023)

100 - GENERAL FUND | 23 - Planning | All Divisions

CATEGORY	Original Budget	Budget Adjust	Revised Budget	Actual	Remaining	% Budget Used
Salaries - Full-Time	\$ 353,792	\$ 8,110	\$ 361,902	\$ 275,177	\$ 86,725	76.0%
Salaries - Part-Time	-	-	-	-	-	-
Overtime	-	-	-	20	(20)	999.0%
Other Pay	225	-	225	-	225	-
Health Insurance	78,714	-	78,714	13,722	64,992	17.4%
Dental Insurance	6,418	-	6,418	1,809	4,609	28.2%
Other Benefits	747	-	747	1,655	(908)	221.6%
Payroll Taxes	27,065	-	27,065	21,292	5,773	78.7%
Pension	24,058	-	24,058	18,703	5,355	77.7%
PERSONNEL	491,019	8,110	499,129	332,378	166,751	66.6%
Other Professional Services	1,200	-	1,200	561	639	46.8%
Maintenance Contracts	2,400	-	2,400	1,500	900	62.5%
PROFESSIONAL SERVICES	3,600	-	3,600	2,061	1,539	57.3%
Utilities	-	-	-	365	(365)	999.0%
Rentals	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-
Supplies	1,700	-	1,700	727	973	42.8%
Books & Subscriptions	1,100	-	1,100	-	1,100	-
Other Maint & Supplies	-	-	-	-	-	-
Advertising	-	-	-	116	(116)	999.0%
Printing	-	-	-	-	-	-
MAINTENANCE & SUPPLIES	2,800	-	2,800	1,208	1,592	43.1%
Training & Travel	9,910	-	9,910	4,462	5,448	45.0%
Regulatory & Safety	-	-	-	-	-	-
Insurance & Claims	-	-	-	-	-	-
Retiree Benefits	-	-	-	-	-	-
Other Miscellaneous	-	-	-	2,845	(2,845)	999.0%
MISCELLANEOUS	9,910	-	9,910	7,307	2,603	73.7%
Capital Items	4,500	-	4,500	-	4,500	-
Debt Service	-	-	-	-	-	-
Transfers-Out	-	-	-	-	-	-
OTHER USES	4,500	-	4,500	-	4,500	-
TOTAL EXPENDITURES	\$ 511,829	\$ 8,110	\$ 519,939	\$ 342,954	\$ 176,985	66.0%

Comments:

The budget increase in full-time salaries represents a reallocation of discretionary salary funds.

The bulk of the savings in Personnel is due to a position that remained open all year.

CITY OF WEST ALLIS | BUDGET VS ACTUAL (2023)
100 - GENERAL FUND | 24 - Code Enforcement | All Divisions

CATEGORY	Original Budget	Budget Adjust	Revised Budget	Actual	Remaining	% Budget Used
Salaries - Full-Time	\$ 778,171	\$ 20,700	\$ 798,871	\$ 810,448	\$ (11,577)	101.4%
Salaries - Part-Time	-	-	-	-	-	-
Overtime	3,000	-	3,000	-	3,000	-
Other Pay	600	-	600	1,000	(400)	166.7%
Health Insurance	191,477	-	191,477	174,365	17,112	91.1%
Dental Insurance	10,768	-	10,768	9,623	1,145	89.4%
Other Benefits	1,364	-	1,364	6,285	(4,921)	460.8%
Payroll Taxes	59,932	-	59,932	59,969	(37)	100.1%
Pension	53,118	-	53,118	55,140	(2,022)	103.8%
PERSONNEL	1,098,430	20,700	1,119,130	1,116,830	2,300	99.8%
Other Professional Services	145,720	(7,740)	137,980	85,142	52,838	61.7%
Maintenance Contracts	600	7,740	8,340	7,985	355	95.7%
PROFESSIONAL SERVICES	146,320	-	146,320	93,127	53,193	63.6%
Utilities	2,076	-	2,076	6,597	(4,521)	317.8%
Rentals	-	-	-	-	-	-
Repair & Maintenance	4,200	-	4,200	9,671	(5,471)	230.3%
Supplies	5,400	-	5,400	2,362	3,038	43.7%
Books & Subscriptions	1,100	-	1,100	329	771	29.9%
Other Maint & Supplies	3,500	-	3,500	5,119	(1,619)	146.3%
Advertising	-	-	-	227	(227)	999.0%
Printing	-	-	-	-	-	-
MAINTENANCE & SUPPLIES	16,276	-	16,276	24,305	(8,029)	149.3%
Training & Travel	23,820	-	23,820	12,866	10,954	54.0%
Regulatory & Safety	1,678	-	1,678	406	1,272	24.2%
Insurance & Claims	-	-	-	-	-	-
Retiree Benefits	-	-	-	-	-	-
Other Miscellaneous	-	-	-	-	-	-
MISCELLANEOUS	25,498	-	25,498	13,272	12,226	52.1%
Capital Items	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers-Out	-	-	-	-	-	-
OTHER USES	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 1,286,524	\$ 20,700	\$ 1,307,224	\$ 1,247,534	\$ 59,690	95.4%

Comments:

Even though some categories went over budget, Code Enforcement ended the year with a budget surplus overall. Multiple positions were vacant at the time of budget and were ultimately filled with salaries higher than anticipated. The overage showing in Other Benefits is generally offset with a savings in Dept 52 and results from an accounting change.

The overage in Utilities is increased cellular costs due to switching from iPads/Surface Pro data plans to phone plans, and two months of double data plans as transition was occurring.

The overage in Repairs & Maintenance stems from higher-than-expected vehicle repairs and fuel costs.

The budget increase in full-time salaries represents a reallocation of discretionary salary funds. The budget transfer of \$7,740 was done to cover Bluebeam software licenses.

CITY OF WEST ALLIS | BUDGET VS ACTUAL (2023)

100 - GENERAL FUND | 25 - City Treasurer | All Divisions

CATEGORY	Original Budget	Budget Adjust	Revised Budget	Actual	Remaining	% Budget Used
Salaries - Full-Time	\$ 367,858	\$ 10,375	\$ 378,233	\$ 366,088	\$ 12,145	96.8%
Salaries - Part-Time	-	-	-	-	-	-
Overtime	100	-	100	-	100	-
Other Pay	-	-	-	1,175	(1,175)	999.0%
Health Insurance	82,355	-	82,355	54,917	27,438	66.7%
Dental Insurance	5,256	-	5,256	3,843	1,413	73.1%
Other Benefits	652	-	652	2,575	(1,923)	394.9%
Payroll Taxes	28,148	-	28,148	26,863	1,285	95.4%
Pension	25,021	-	25,021	24,883	138	99.4%
PERSONNEL	509,390	10,375	519,765	480,344	39,421	92.4%
Other Professional Services	48,600	-	48,600	19,872	28,728	40.9%
Maintenance Contracts	-	-	-	-	-	-
PROFESSIONAL SERVICES	48,600	-	48,600	19,872	28,728	40.9%
Utilities	-	-	-	-	-	-
Rentals	-	-	-	-	-	-
Repair & Maintenance	500	(500)	-	-	-	-
Supplies	15,300	500	15,800	15,333	467	97.0%
Books & Subscriptions	-	-	-	-	-	-
Other Maint & Supplies	-	-	-	-	-	-
Advertising	-	-	-	-	-	-
Printing	6,500	-	6,500	6,192	308	95.3%
MAINTENANCE & SUPPLIES	22,300	-	22,300	21,525	775	96.5%
Training & Travel	1,050	-	1,050	832	218	79.2%
Regulatory & Safety	-	-	-	-	-	-
Insurance & Claims	-	-	-	-	-	-
Retiree Benefits	-	-	-	-	-	-
Other Miscellaneous	-	-	-	-	-	-
MISCELLANEOUS	1,050	-	1,050	832	218	79.2%
Capital Items	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers-Out	-	-	-	-	-	-
OTHER USES	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 581,340	\$ 10,375	\$ 591,715	\$ 522,573	\$ 69,142	88.3%

Comments:

The budget increase in full-time salaries represents a reallocation of discretionary salary funds.

Budget transfer of \$500 for office supplies

CITY OF WEST ALLIS | BUDGET VS ACTUAL (2023)

100 - GENERAL FUND | 30 - Health Department | All Divisions

CATEGORY	Original Budget	Budget Adjust	Revised Budget	Actual	Remaining	% Budget Used
Salaries - Full-Time	\$ 1,402,499	\$ 10,500	\$ 1,412,999	\$ 1,308,871	\$ 104,128	92.6%
Salaries - Part-Time	-	-	-	17,292	(17,292)	999.0%
Overtime	6,887	-	6,887	561	6,326	8.1%
Other Pay	1,500	-	1,500	2,041	(541)	136.1%
Health Insurance	363,017	-	363,017	312,382	50,635	86.1%
Dental Insurance	21,596	-	21,596	16,062	5,534	74.4%
Other Benefits	3,501	-	3,501	8,720	(5,219)	249.1%
Payroll Taxes	107,816	-	107,816	97,696	10,120	90.6%
Pension	95,836	-	95,836	89,847	5,989	93.8%
PERSONNEL	2,002,652	10,500	2,013,152	1,853,472	159,680	92.1%
Other Professional Services	4,000	-	4,000	4,786	(786)	119.7%
Maintenance Contracts	8,090	-	8,090	4,983	3,107	61.6%
PROFESSIONAL SERVICES	12,090	-	12,090	9,769	2,321	80.8%
Utilities	20,650	-	20,650	20,708	(58)	100.3%
Rentals	-	-	-	-	-	-
Repair & Maintenance	2,175	-	2,175	794	1,381	36.5%
Supplies	13,100	-	13,100	14,820	(1,720)	113.1%
Books & Subscriptions	350	-	350	167	183	47.7%
Other Maint & Supplies	52,250	-	52,250	44,153	8,097	84.5%
Advertising	145	-	145	199	(54)	137.2%
Printing	3,000	-	3,000	1,489	1,511	49.6%
MAINTENANCE & SUPPLIES	91,670	-	91,670	82,330	9,340	89.8%
Training & Travel	21,675	-	21,675	8,739	12,936	40.3%
Regulatory & Safety	100	-	100	-	100	-
Insurance & Claims	200	-	200	-	200	-
Retiree Benefits	63,378	-	63,378	64,242	(864)	101.4%
Other Miscellaneous	-	-	-	-	-	-
MISCELLANEOUS	85,353	-	85,353	72,981	12,372	85.5%
Capital Items	550	-	550	624	(74)	113.5%
Debt Service	-	-	-	-	-	-
Transfers-Out	-	-	-	-	-	-
OTHER USES	550	-	550	624	(74)	113.5%
TOTAL EXPENDITURES	\$ 2,192,315	\$ 10,500	\$ 2,202,815	\$ 2,019,176	\$ 183,639	91.7%

Comments:

The budget increase in full-time salaries represents a reallocation of discretionary salary funds.

The overage in part-time salaries is due to a backfilling of open full-time positions. Overall, Personnel costs remained under budget.

The overage showing in Other Benefits is generally offset with a savings in Dept 52 and results from an accounting change.

CITY OF WEST ALLIS | BUDGET VS ACTUAL (2023)

100 - GENERAL FUND | 31 - Economic Development | All Divisions

CATEGORY	Original Budget	Budget Adjust	Revised Budget	Actual	Remaining	% Budget Used
Salaries - Full-Time	\$ 90,206	\$ 5,605	\$ 95,811	\$ 122,298	\$ (26,487)	127.6%
Salaries - Part-Time	-	-	-	-	-	-
Overtime	625	-	625	136	489	21.8%
Other Pay	225	-	225	8	217	3.6%
Health Insurance	11,500	-	11,500	18,742	(7,242)	163.0%
Dental Insurance	643	-	643	1,033	(390)	160.7%
Other Benefits	165	-	165	713	(548)	432.1%
Payroll Taxes	6,899	-	6,899	9,314	(2,415)	135.0%
Pension	6,132	-	6,132	8,354	(2,222)	136.2%
PERSONNEL	116,395	5,605	122,000	160,598	(38,598)	131.6%
Other Professional Services	5,300	(1,900)	3,400	1,920	1,480	56.5%
Maintenance Contracts	1,000	1,900	2,900	2,368	532	81.7%
PROFESSIONAL SERVICES	6,300	-	6,300	4,288	2,012	68.1%
Utilities	600	-	600	552	48	92.0%
Rentals	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-
Supplies	1,160	-	1,160	908	252	78.3%
Books & Subscriptions	-	-	-	-	-	-
Other Maint & Supplies	-	-	-	-	-	-
Advertising	1,750	-	1,750	-	1,750	-
Printing	-	-	-	-	-	-
MAINTENANCE & SUPPLIES	3,510	-	3,510	1,460	2,050	41.6%
Training & Travel	6,650	-	6,650	-	6,650	-
Regulatory & Safety	-	-	-	-	-	-
Insurance & Claims	-	-	-	-	-	-
Retiree Benefits	-	-	-	-	-	-
Other Miscellaneous	-	-	-	-	-	-
MISCELLANEOUS	6,650	-	6,650	-	6,650	-
Capital Items	1,000	-	1,000	-	1,000	-
Debt Service	-	-	-	-	-	-
Transfers-Out	-	-	-	-	-	-
OTHER USES	1,000	-	1,000	-	1,000	-
TOTAL EXPENDITURES	\$ 133,855	\$ 5,605	\$ 139,460	\$ 166,346	\$ (26,886)	119.3%

Comments:

Wages for employees in this department are allocated over multiple funding sources. Final allocations varied from budgeted estimates, leaving this General Fund department over budget.

The budget increase in full-time salaries represents a reallocation of discretionary salary funds.

Budget transfer of \$1,900 done to correct classification of certain software costs.

CITY OF WEST ALLIS | BUDGET VS ACTUAL (2023)

100 - GENERAL FUND | 34 - Senior Center | All Divisions

CATEGORY	Original Budget	Budget Adjust	Revised Budget	Actual	Remaining	% Budget Used
Salaries - Full-Time	\$ 131,752	\$ 1,000	\$ 132,752	\$ 143,018	\$ (10,266)	107.7%
Salaries - Part-Time	-	-	-	-	-	-
Overtime	200	-	200	-	200	-
Other Pay	-	-	-	-	-	-
Health Insurance	49,400	-	49,400	25,429	23,971	51.5%
Dental Insurance	2,604	-	2,604	1,690	914	64.9%
Other Benefits	566	-	566	1,008	(442)	178.1%
Payroll Taxes	10,093	-	10,093	10,685	(592)	105.9%
Pension	8,973	-	8,973	8,350	623	93.1%
PERSONNEL	203,588	1,000	204,588	190,180	14,408	93.0%
Other Professional Services	3,000	-	3,000	2,605	395	86.8%
Maintenance Contracts	1,900	-	1,900	750	1,150	39.5%
PROFESSIONAL SERVICES	4,900	-	4,900	3,355	1,545	68.5%
Utilities	20,700	-	20,700	18,431	2,269	89.0%
Rentals	-	-	-	-	-	-
Repair & Maintenance	500	-	500	589	(89)	117.8%
Supplies	4,050	-	4,050	5,314	(1,264)	131.2%
Books & Subscriptions	-	-	-	-	-	-
Other Maint & Supplies	-	-	-	-	-	-
Advertising	-	-	-	-	-	-
Printing	-	-	-	-	-	-
MAINTENANCE & SUPPLIES	25,250	-	25,250	24,334	916	96.4%
Training & Travel	350	-	350	75	275	21.4%
Regulatory & Safety	-	-	-	-	-	-
Insurance & Claims	-	-	-	-	-	-
Retiree Benefits	-	-	-	-	-	-
Other Miscellaneous	-	-	-	-	-	-
MISCELLANEOUS	350	-	350	75	275	21.4%
Capital Items	100	-	100	-	100	-
Debt Service	-	-	-	-	-	-
Transfers-Out	-	-	-	-	-	-
OTHER USES	100	-	100	-	100	-
TOTAL EXPENDITURES	\$ 234,188	\$ 1,000	\$ 235,188	\$ 217,944	\$ 17,244	92.7%

Comments:

Even though some categories went over budget, the Senior Center ended the year with a budget surplus overall. The budget increase in full-time salaries represents a reallocation of discretionary salary funds.

Salaries are over budget due to a budgetary clerical error for one employee.

CITY OF WEST ALLIS | BUDGET VS ACTUAL (2023)

100 - GENERAL FUND | 35 - Library | All Divisions

CATEGORY	Original Budget	Budget Adjust	Revised Budget	Actual	Remaining	% Budget Used
Salaries - Full-Time	\$ 1,055,635	\$ 1,500	\$ 1,057,135	\$ 997,409	\$ 59,726	94.4%
Salaries - Part-Time	156,597	-	156,597	243,462	(86,865)	155.5%
Overtime	11,141	-	11,141	6,652	4,489	59.7%
Other Pay	-	-	-	-	-	-
Health Insurance	185,537	-	185,537	151,005	34,532	81.4%
Dental Insurance	13,330	-	13,330	9,548	3,782	71.6%
Other Benefits	1,878	-	1,878	7,801	(5,923)	415.4%
Payroll Taxes	93,526	-	93,526	93,919	(393)	100.4%
Pension	57,819	-	57,819	64,978	(7,159)	112.4%
PERSONNEL	1,575,463	1,500	1,576,963	1,574,774	2,189	99.9%
Other Professional Services	4,815	-	4,815	4,608	207	95.7%
Maintenance Contracts	112,000	-	112,000	92,319	19,681	82.4%
PROFESSIONAL SERVICES	116,815	-	116,815	96,927	19,888	83.0%
Utilities	77,300	-	77,300	70,286	7,014	90.9%
Rentals	-	-	-	-	-	-
Repair & Maintenance	4,450	-	4,450	98	4,352	2.2%
Supplies	33,500	-	33,500	40,352	(6,852)	120.5%
Books & Subscriptions	250,000	-	250,000	221,634	28,366	88.7%
Other Maint & Supplies	678	-	678	131	547	19.3%
Advertising	-	-	-	-	-	-
Printing	-	-	-	-	-	-
MAINTENANCE & SUPPLIES	365,928	-	365,928	332,501	33,427	90.9%
Training & Travel	2,700	-	2,700	1,860	840	68.9%
Regulatory & Safety	50	-	50	2,836	(2,786)	5672.0%
Insurance & Claims	-	-	-	-	-	-
Retiree Benefits	93,084	-	93,084	61,945	31,139	66.5%
Other Miscellaneous	-	-	-	-	-	-
MISCELLANEOUS	95,834	-	95,834	66,641	29,193	69.5%
Capital Items	13,500	-	13,500	5,902	7,598	43.7%
Debt Service	-	-	-	-	-	-
Transfers-Out	-	-	-	-	-	-
OTHER USES	13,500	-	13,500	5,902	7,598	43.7%
TOTAL EXPENDITURES	\$ 2,167,540	\$ 1,500	\$ 2,169,040	\$ 2,076,745	\$ 92,295	95.7%

Comments:

Even though some categories went over budget, the library ended the year with a budget surplus overall. The budget increase in full-time salaries represents a reallocation of discretionary salary funds.

The overage showing in Other Benefits is generally offset with a savings in Dept 52 and results from an accounting change.

The overage in Supplies is due to needing more cataloging supplies than anticipated.

CITY OF WEST ALLIS | BUDGET VS ACTUAL (2023)

100 - GENERAL FUND | 40 - Public Works | All Divisions

CATEGORY	Original Budget	Budget Adjust	Revised Budget	Actual	Remaining	% Budget Used
Salaries - Full-Time	\$ 4,972,149	\$ (306,466)	\$ 4,665,683	\$ 4,253,140	\$ 412,543	91.2%
Salaries - Part-Time	275,040	-	275,040	174,986	100,054	63.6%
Overtime	164,731	-	164,731	206,436	(41,705)	125.3%
Other Pay	141,455	-	141,455	62,824	78,631	44.4%
Health Insurance	1,320,942	-	1,320,942	1,058,699	262,243	80.1%
Dental Insurance	88,897	-	88,897	64,274	24,623	72.3%
Other Benefits	11,090	-	11,090	28,157	(17,067)	253.9%
Payroll Taxes	425,608	-	425,608	348,214	77,394	81.8%
Pension	364,745	-	364,745	306,318	58,427	84.0%
PERSONNEL	7,764,657	(306,466)	7,458,191	6,503,048	955,143	87.2%
Other Professional Services	100,600	45,000	145,600	83,218	62,382	57.2%
Maintenance Contracts	86,950	35,000	121,950	110,476	11,474	90.6%
PROFESSIONAL SERVICES	187,550	80,000	267,550	193,694	73,856	72.4%
Utilities	778,440	2,500	780,940	755,348	25,592	96.7%
Rentals	-	-	-	-	-	-
Repair & Maintenance	757,500	-	757,500	817,057	(59,557)	107.9%
Supplies	8,000	-	8,000	568	7,432	7.1%
Books & Subscriptions	12,530	-	12,530	11,872	658	94.7%
Other Maint & Supplies	1,016,566	-	1,016,566	982,125	34,441	96.6%
Advertising	-	-	-	-	-	-
Printing	-	-	-	-	-	-
MAINTENANCE & SUPPLIES	2,573,036	2,500	2,575,536	2,566,970	8,566	99.7%
Training & Travel	24,900	-	24,900	14,434	10,466	58.0%
Regulatory & Safety	22,600	-	22,600	14,190	8,410	62.8%
Insurance & Claims	-	-	-	-	-	-
Retiree Benefits	792,145	-	792,145	657,045	135,100	82.9%
Other Miscellaneous	200	-	200	140	60	70.0%
MISCELLANEOUS	839,845	-	839,845	685,809	154,036	81.7%
Capital Items	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers-Out	-	-	-	-	-	-
OTHER USES	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 11,365,088	\$ (223,966)	\$ 11,141,122	\$ 9,949,521	\$ 1,191,601	89.3%

Comments:

Overall, \$1.2M under budget, in spite of \$42K overage in overtime. Savings occurred through unfilled positions. The overage showing in Other Benefits is generally offset with a savings in Dept 52 and results from an accounting change.

The overage in Repair & Maintenance is attributable to vehicle maintenance in the Sanitation & Streets, and Forestry divisions.

Budget transfers out of Salaries were made for the following reasons and are net of a reallocation of discretionary salary funds.

- \$250,000 to the Attorney's Office to cover claims.
- \$45,000 to cover GIS application needs.
- \$35,000 to cover increased software service fees, unscheduled maintenance issues relating to fire and elevator maint.

CITY OF WEST ALLIS | BUDGET VS ACTUAL (2023)

100 - GENERAL FUND | 46 - Engineering | All Divisions

CATEGORY	Original Budget	Budget Adjust	Revised Budget	Actual	Remaining	% Budget Used
Salaries - Full-Time	\$ 654,457	\$ 16,750	\$ 671,207	\$ 673,294	\$ (2,087)	100.3%
Salaries - Part-Time	24,960	-	24,960	-	24,960	-
Overtime	25,000	-	25,000	27,726	(2,726)	110.9%
Other Pay	4,000	-	4,000	2,421	1,579	60.5%
Health Insurance	177,068	-	177,068	150,829	26,239	85.2%
Dental Insurance	10,774	-	10,774	9,987	787	92.7%
Other Benefits	2,414	-	2,414	4,584	(2,170)	189.9%
Payroll Taxes	53,888	-	53,888	52,244	1,644	96.9%
Pension	47,900	-	47,900	46,178	1,722	96.4%
PERSONNEL	1,000,461	16,750	1,017,211	967,263	49,948	95.1%
Other Professional Services	25,000	-	25,000	3,132	21,868	12.5%
Maintenance Contracts	25,314	-	25,314	23,508	1,806	92.9%
PROFESSIONAL SERVICES	50,314	-	50,314	26,640	23,674	52.9%
Utilities	8,640	-	8,640	8,175	465	94.6%
Rentals	-	-	-	-	-	-
Repair & Maintenance	3,000	-	3,000	1,126	1,874	37.5%
Supplies	7,750	-	7,750	6,211	1,539	80.1%
Books & Subscriptions	350	-	350	249	101	71.1%
Other Maint & Supplies	3,200	-	3,200	2,605	595	81.4%
Advertising	-	-	-	-	-	-
Printing	-	-	-	-	-	-
MAINTENANCE & SUPPLIES	22,940	-	22,940	18,366	4,574	80.1%
Training & Travel	17,100	-	17,100	4,634	12,466	27.1%
Regulatory & Safety	500	-	500	40	460	8.0%
Insurance & Claims	-	-	-	-	-	-
Retiree Benefits	-	-	-	-	-	-
Other Miscellaneous	-	-	-	-	-	-
MISCELLANEOUS	17,600	-	17,600	4,674	12,926	26.6%
Capital Items	1,000	-	1,000	-	1,000	-
Debt Service	-	-	-	-	-	-
Transfers-Out	-	-	-	-	-	-
OTHER USES	1,000	-	1,000	-	1,000	-
TOTAL EXPENDITURES	\$ 1,092,315	\$ 16,750	\$ 1,109,065	\$ 1,016,943	\$ 92,122	91.7%

Comments:

The budget increase in full-time salaries represents a reallocation of discretionary salary funds.

CITY OF WEST ALLIS | BUDGET VS ACTUAL (2023)

100 - GENERAL FUND | 50 - City Promotion/Celebratns | All Divisions

CATEGORY	Original Budget	Budget Adjust	Revised Budget	Actual	Remaining	% Budget Used
Salaries - Full-Time	\$ -	\$ -	\$ -	\$ 29	\$ (29)	999.0%
Salaries - Part-Time	33,391	-	33,391	22,434	10,957	67.2%
Overtime	-	-	-	-	-	-
Other Pay	-	-	-	-	-	-
Health Insurance	-	-	-	-	-	-
Dental Insurance	-	-	-	-	-	-
Other Benefits	-	-	-	-	-	-
Payroll Taxes	2,554	-	2,554	1,718	836	67.3%
Pension	2,271	-	2,271	-	2,271	-
PERSONNEL	38,216	-	38,216	24,181	14,035	63.3%
Other Professional Services	35,000	-	35,000	22,035	12,965	63.0%
Maintenance Contracts	-	-	-	-	-	-
PROFESSIONAL SERVICES	35,000	-	35,000	22,035	12,965	63.0%
Utilities	11,250	-	11,250	8,865	2,385	78.8%
Rentals	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-
Supplies	63,800	-	63,800	50,126	13,674	78.6%
Books & Subscriptions	-	-	-	-	-	-
Other Maint & Supplies	-	-	-	-	-	-
Advertising	-	-	-	-	-	-
Printing	22,500	-	22,500	18,941	3,559	84.2%
MAINTENANCE & SUPPLIES	97,550	-	97,550	77,932	19,618	79.9%
Training & Travel	-	-	-	-	-	-
Regulatory & Safety	-	-	-	-	-	-
Insurance & Claims	-	-	-	-	-	-
Retiree Benefits	-	-	-	-	-	-
Other Miscellaneous	-	-	-	55,377	(55,377)	999.0%
MISCELLANEOUS	-	-	-	55,377	(55,377)	999.0%
Capital Items	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers-Out	-	-	-	-	-	-
OTHER USES	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 170,766	\$ -	\$ 170,766	\$ 179,525	\$ (8,759)	105.1%

Comments:

\$55,377 is for Farmer's Market vendors reimbursed for SNAP tokens and Market Match vouchers. This has an offsetting general fund revenue and does not represent an actual budget shortfall.

CITY OF WEST ALLIS | BUDGET VS ACTUAL (2023)

100 - GENERAL FUND | 52 - Undistrib Fringe Benefits | All Divisions

CATEGORY	Original Budget	Budget Adjust	Revised Budget	Actual	Remaining	% Budget Used
Salaries - Full-Time	\$ -	\$ -	\$ -	\$ -	\$ -	-
Salaries - Part-Time	-	-	-	-	-	-
Overtime	-	-	-	-	-	-
Other Pay	275,000	(210,622)	64,378	-	64,378	-
Health Insurance	-	-	-	-	-	-
Dental Insurance	-	-	-	5,059	(5,059)	999.0%
Other Benefits	986,200	-	986,200	589,001	397,199	59.7%
Payroll Taxes	-	-	-	-	-	-
Pension	-	-	-	-	-	-
PERSONNEL	1,261,200	(210,622)	1,050,578	594,060	456,518	56.5%
Other Professional Services	76,200	-	76,200	56,614	19,586	74.3%
Maintenance Contracts	-	-	-	-	-	-
PROFESSIONAL SERVICES	76,200	-	76,200	56,614	19,586	74.3%
Utilities	-	-	-	-	-	-
Rentals	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Books & Subscriptions	-	-	-	-	-	-
Other Maint & Supplies	-	-	-	-	-	-
Advertising	-	-	-	-	-	-
Printing	-	-	-	-	-	-
MAINTENANCE & SUPPLIES	-	-	-	-	-	-
Training & Travel	-	-	-	-	-	-
Regulatory & Safety	-	-	-	-	-	-
Insurance & Claims	100,000	-	100,000	95,340	4,660	95.3%
Retiree Benefits	269,460	-	269,460	246,516	22,944	91.5%
Other Miscellaneous	-	-	-	-	-	-
MISCELLANEOUS	369,460	-	369,460	341,856	27,604	92.5%
Capital Items	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers-Out	-	-	-	-	-	-
OTHER USES	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 1,706,860	\$ (210,622)	\$ 1,496,238	\$ 992,530	\$ 503,708	66.3%

Comments:

The budget decrease in Other Pay represents a reallocation of discretionary salary funds to other departments.

The \$5K overage in Dental Insurance represents a small amount of unallocated premiums.

The surplus showing in Other Benefits is generally offset with an overage in other departments and results from an accounting change.

CITY OF WEST ALLIS | BUDGET VS ACTUAL (2023)

100 - GENERAL FUND | 82 - Marketing & Engagement | All Divisions

CATEGORY	Original Budget	Budget Adjust	Revised Budget	Actual	Remaining	% Budget Used
Salaries - Full-Time	\$ 415,167	\$ 5,750	\$ 420,917	\$ 407,137	\$ 13,780	96.7%
Salaries - Part-Time	-	-	-	3,280	(3,280)	999.0%
Overtime	4,000	-	4,000	4,149	(149)	103.7%
Other Pay	-	-	-	-	-	-
Health Insurance	111,586	-	111,586	79,948	31,638	71.6%
Dental Insurance	6,457	-	6,457	5,223	1,234	80.9%
Other Benefits	742	-	742	2,043	(1,301)	275.3%
Payroll Taxes	32,119	-	32,119	30,759	1,360	95.8%
Pension	28,503	-	28,503	26,944	1,559	94.5%
PERSONNEL	598,574	5,750	604,324	559,483	44,841	92.6%
Other Professional Services	4,000	-	4,000	8,375	(4,375)	209.4%
Maintenance Contracts	39,000	-	39,000	46,954	(7,954)	120.4%
PROFESSIONAL SERVICES	43,000	-	43,000	55,329	(12,329)	128.7%
Utilities	1,500	-	1,500	1,301	199	86.7%
Rentals	300	-	300	1,134	(834)	378.0%
Repair & Maintenance	3,300	-	3,300	1,452	1,848	44.0%
Supplies	61,400	-	61,400	35,194	26,206	57.3%
Books & Subscriptions	-	-	-	-	-	-
Other Maint & Supplies	-	-	-	-	-	-
Advertising	-	-	-	1,258	(1,258)	999.0%
Printing	-	-	-	-	-	-
MAINTENANCE & SUPPLIES	66,500	-	66,500	40,339	26,161	60.7%
Training & Travel	5,650	-	5,650	1,491	4,159	26.4%
Regulatory & Safety	-	-	-	-	-	-
Insurance & Claims	-	-	-	-	-	-
Retiree Benefits	-	-	-	-	-	-
Other Miscellaneous	100	-	100	-	100	-
MISCELLANEOUS	5,750	-	5,750	1,491	4,259	25.9%
Capital Items	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers-Out	-	-	-	-	-	-
OTHER USES	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 713,824	\$ 5,750	\$ 719,574	\$ 656,642	\$ 62,932	91.3%

Comments:

The budget increase in full-time salaries represents a reallocation of discretionary salary funds.

Professional services-overspent due to new cost for music licensing \$7,732

CITY OF WEST ALLIS | BUDGET VS ACTUAL (2023)
100 - GENERAL FUND | 88 - Other Public Safety | All Divisions

CATEGORY	Original Budget	Budget Adjust	Revised Budget	Actual	Remaining	% Budget Used
Salaries - Full-Time	\$ -	\$ -	\$ -	\$ -	\$ -	-
Salaries - Part-Time	-	-	-	-	-	-
Overtime	-	-	-	-	-	-
Other Pay	-	-	-	-	-	-
Health Insurance	-	-	-	-	-	-
Dental Insurance	-	-	-	-	-	-
Other Benefits	-	-	-	-	-	-
Payroll Taxes	-	-	-	-	-	-
Pension	-	-	-	-	-	-
PERSONNEL	-	-	-	-	-	-
Other Professional Services	210,000	-	210,000	86,059	123,941	41.0%
Maintenance Contracts	800	-	800	1,050	(250)	131.3%
PROFESSIONAL SERVICES	210,800	-	210,800	87,109	123,691	41.3%
Utilities	-	-	-	-	-	-
Rentals	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-
Supplies	22,750	-	22,750	2,013	20,737	8.8%
Books & Subscriptions	-	-	-	-	-	-
Other Maint & Supplies	900	-	900	29,227	(28,327)	3247.4%
Advertising	-	-	-	-	-	-
Printing	-	-	-	-	-	-
MAINTENANCE & SUPPLIES	23,650	-	23,650	31,240	(7,590)	132.1%
Training & Travel	2,750	-	2,750	-	2,750	-
Regulatory & Safety	197,500	-	197,500	171,158	26,342	86.7%
Insurance & Claims	583,859	-	583,859	499,835	84,024	85.6%
Retiree Benefits	-	-	-	-	-	-
Other Miscellaneous	15,750	-	15,750	22,306	(6,556)	141.6%
MISCELLANEOUS	799,859	-	799,859	693,299	106,560	86.7%
Capital Items	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers-Out	-	-	-	-	-	-
OTHER USES	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 1,034,309	\$ -	\$ 1,034,309	\$ 811,648	\$ 222,661	78.5%

Comments:

The Other Professional Services budget was earmarked for special projects and was not fully needed in 2023.

The surplus in Insurance & Claims is a result of lower premiums and lower tax refund claims than estimated.

The overage in Other Maint & Supplies is the cost of gas resold to West Milwaukee and MATC and is completely offset with sales revenue. This doesn't represent an actual budget deficit.

Similarly, the overage in Other Miscellaneous also represents the cost of items the city billed for and doesn't represent an actual budget deficit.