

22



City of West Allis Matter Summary

7525 W. Greenfield Ave.
West Allis, WI 53214

File Number	Title	Status
2003-0557	Communication	In Committee
	Unaudited Financial Statement Packages for the period ended May 31, 2003, June 30, 2003 and July 31, 2003.	
	Introduced: 9/2/2003	Controlling Body: Administration & Finance Committee

COMMITTEE RECOMMENDATION

Approval

ACTION DATE:	MOVER	SECONDER		AYE	NO	PRESENT	EXCUSED
<u>9-2-03</u>	<u>K</u>	<u>BV</u>	Barczak	<input checked="" type="checkbox"/>			
			Czaplewski	<input checked="" type="checkbox"/>			
	<input checked="" type="checkbox"/>		Kopplin	<input checked="" type="checkbox"/>			
			Lajsic	<input checked="" type="checkbox"/>			
			Narlock				
			Reinke	<input checked="" type="checkbox"/>			
			Sengstock				
			Trudell				
			Vitale				
			Weigel				
			TOTAL	<u>5</u>	<u>0</u>		

SIGNATURE OF COMMITTEE MEMBER (RECORDER)

[Handwritten Signature]

Chair

Vice-Chair

Member

COMMON COUNCIL ACTION *approval*

ACTION DATE:	MOVER	SECONDER		AYE	NO	PRESENT	EXCUSED
<u>9-2-03</u>	<input checked="" type="checkbox"/>		Barczak	<input checked="" type="checkbox"/>			
			Czaplewski	<input checked="" type="checkbox"/>			
			Kopplin	<input checked="" type="checkbox"/>			
			Lajsic	<input checked="" type="checkbox"/>			
			Narlock	<input checked="" type="checkbox"/>			
		<input checked="" type="checkbox"/>	Reinke	<input checked="" type="checkbox"/>			
			Sengstock	<input checked="" type="checkbox"/>			
			Trudell	<input checked="" type="checkbox"/>			
			Vitale	<input checked="" type="checkbox"/>			
			Weigel	<input checked="" type="checkbox"/>			
			TOTAL	<u>10</u>	<u>0</u>		



CITY OF WEST ALLIS

WISCONSIN



Department of Administration & Finance
Finance Division

Gary A. Schmid, CPA, CGFM
Manager of Finance

gschmid@ci.west-allis.wi.us

Kristine Moen, CPA

Finance Supervisor

kmoen@ci.west-allis.wi.us

Mary Storbeck

Senior Accountant

mstorbeck@ci.west-allis.wi.us

Larry Jansen, CPA

Senior Accountant

ljansen@ci.west-allis.wi.us

September 2, 2003

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

Dear Mayor and Alderpersons:

I am submitting herewith the City of West Allis Unaudited Financial Statement Package for the period ended May 31, 2003 for your review and approval.

Sincerely

Gary Schmid, CPA
Manager of Finance

Attachment

City of West Allis, Wisconsin

Unaudited Income Statement Package

Period Ended May 31, 2003

City of West Allis
Revenue Report
Period Ended May 31, 2003
Fiscal Month 5
Comparison of Prior Years Expense With 2002 Adopted Expenditures

	2000 Actual Revenues	2001 Actual Revenues	2002 Actual Revenues	2003 Adopted Revenues	2003 Current Period Revenue	2003 Budget Over(Under)
	Actual	Actual	Actual	Revenues	Actual	Over(Under)
Taxes						
Real Estate & Personal Property	\$ 23,040,530	\$ 24,048,848	\$ 939	\$25,312,079	\$ 496	0
Mobile Home/Trailer	102,626	74,154	82,936	140,000	74,223	15,890
Hotel/Motel	0	0	0	40,000	6,394	(10,273)
State Sales Tax	(451)	1,546	1,810	0	116	116
Tax Equivalent-Beloit Rd Housing	0	0	109,891	110,000	0	(45,833)
Tax Equivalent-Water Utility	207,000	207,000	207,000	613,556	0	(255,648)
Tax Equivalent-Medical Office Bldg	0	314,679	313,336	270,000	293,514	181,014
Tax Equivalent-Hospital Lab Equipment	0	0	0	50,000	0	(20,833)
Other Tax Equivalent (Holie, Beths.)	0	26,821	27,910	27,000	0	(11,250)
Tax Delinquencies & Penalties	193,629	98,505	91,819	150,000	88,793	26,293
Total Taxes	\$23,643,336	\$24,771,553	\$835,640	\$26,712,635	\$463,536	(\$120,625)
Intergovernmental Grants & Aids						
State Shared Revenues	\$ -	\$ -	\$ -	\$9,528,390	\$ -	-----
Expenditure Restraint Program	0	0	0	1,751,835	0	-----
Fire Insurance Premiums Tax Rebates	0	0	0	90,000	0	(37,500)
Police Training	21,600	20,960	21,600	21,600	29,700	20,700
Exempt Computer Equipment	0	0	0	250,000	213,623	-----
Municipal Services Payment	256,832	258,162	262,900	260,000	337,368	-----
State Fair Service Contract	10,000	10,000	10,000	30,000	20,000	7,500
Transportation/Highway Aids	1,211,866	1,211,208	1,152,460	2,300,000	1,095,752	-----
Milwaukee County Library	422,753	407,020	385,471	375,000	379,762	-----
Misc. State/Fed Revenue	3,720	3,112	2,789	300,000	0	-----
Total Grants & Aids	\$1,926,771	\$1,910,462	\$1,835,219	\$14,906,825	\$2,076,205	(\$9,300)
Licenses, Permits, Fees						
Malt Beverage & Liquor	\$ 45,337	\$ 46,690	\$ 54,710	\$96,200	\$ 91,002	50,919
All Other Licenses	28,844	52,197	53,606	132,860	81,266	25,908
Bldg., Plumbg, & Electrical Permits	119,836	138,251	131,552	464,900	158,075	(35,633)
Overnight Parking Permits	101,396	110,264	103,846	330,494	149,764	12,059
Fire Inspection Fee	88,713	89,692	0	89,000	0	(37,083)
All Other Permits	17,699	24,259	15,143	32,700	14,025	400
Total Licenses, Permits, Fees	\$401,825	\$461,353	\$358,856	\$1,146,154	\$494,133	\$16,568

City of West Allis
Revenue Report
Period Ended May 31, 2003
Fiscal Month 5
Comparison of Prior Years Expense With 2002 Adopted Expenditures

	2000 Actual Revenues Actual	2001 Actual Revenues Actual	2002 Actual Revenues Actual	2003 Adopted Revenues Revenues	2003 Current Period Revenue Actual	2003 Budget Over(Under) Over(Under)
Penalties and Forfeitures						
Court Fines & Costs	\$ 354,385	\$ 346,857	\$ 380,113	\$925,000	\$ 362,114	(23,303)
Parking Violations	253,405	286,190	282,050	725,000	355,641	53,557
Total Penalties and Forfeitures	\$607,790	\$633,047	\$662,163	\$1,650,000	\$717,754	\$30,254
Charges for Services						
General Government	\$ 20,600	\$ 19,605	\$ 15,701	\$28,650	\$ 19,463	7,526
Ambulance Fee	40,046	62,625	149,760	770,000	252,385	(68,448)
Police	11,270	6,570	7,526	27,600	30,787	19,287
Fire	2,245	3,505	4,221	11,650	26,850	21,996
Milwaukee County Paramedic Aid	58,375	8,000	163,613	600,000	60,951	(189,049)
Health	6,338	24,917	35,424	106,900	56,432	11,890
Village of West Milw.-Health Servs. Agrmnt.	0	14,296	14,721	46,000	19,326	159
Senior Center	352	512	643	7,000	856	(2,061)
Public Works Services	9,127	8,796	7,457	107,500	30,870	(13,921)
Public Works Equipment Earnings	180,543	116,392	180,692	160,000	211,946	145,279
HIDTA Admin Fees	0	0	0	50,000	0	(20,833)
City Engineer	2,424	2,424	2,424	6,000	6,613	4,113
Finance	1,020	1,020	1,020	3,500	0	(1,458)
Data Processing	8,949	57,593	8,653	30,000	411	(12,089)
Print Shop	13,726	13,084	22,521	89,000	30,054	(7,029)
City Attorney	967	243	660	10,000	0	(4,167)
CAO	13,120	13,120	13,120	77,000	0	(32,083)
Library	22,832	21,770	22,812	69,505	42,684	13,723
City Treasurer	6,108	3,296	3,561	6,200	2,647	63
Total Charges For Services	\$398,040	\$377,766	\$654,530	2,206,505	\$792,275	(\$127,102)
Miscellaneous Revenue						
Interest on Investment	\$ 400,621	\$ 698,270	\$ 255,552	\$1,400,000	\$ 315,561	(267,772)
Interest on Special Assessments	132	295	263	79,000	339	(32,578)
Rental of City Property	14,860	24,360	14,860	83,000	13,435	(21,148)

City of West Allis
Revenue Report
Period Ended May 31, 2003
Fiscal Month 5
Comparison of Prior Years Expense With 2002 Adopted Expenditures

	2000 Actual Revenues	2001 Actual Revenues	2002 Actual Revenues	2003 Adopted Revenues	2003 Current Period Revenue	2003 Budget Over(Under)
	Actual	Actual	Actual	Revenues	Actual	Over(Under)
Green Market Rentals	22,430	15,197	9,114	64,140	14,668	(12,057)
Sale of Lands/Buildings	32,400	0	0	0	0	0
Other Sales	507	6,075	1,292	79,800	2,945	(30,305)
Annual Hospital Payment	0	0	100,000	200,000	0	(83,333)
Total Miscellaneous Revenue	\$470,950	\$744,197	\$381,081	1,905,940	\$346,947	(\$447,194)
Reserve Funds Applied						
Equity Transfers	\$ -	\$ -	\$ -		\$ -	0
General Fund Applied	0	0	87	\$275,000	0	0
Total Reserve Funds Applied	\$0	\$0	\$87	275,000	\$0	0
Total General Fund Revenue	\$27,348,712	\$28,898,378	\$4,727,576	\$48,803,059	\$4,890,850	(\$657,299)
All Other Funds						
Debt Service Revenues						
Real Estate & Personal Property	\$ 4,381,729	\$ 4,979,046	\$ 3,305,244	\$3,304,323	\$ -	(3,304,323)
Hospital & TIF Financing Sources	881,511	872,141	2,402,802	5,293,488	4,787,183	2,581,563
Total Debt Service	\$5,263,240	\$5,851,188	\$5,708,046	\$8,597,811	\$4,787,183	(\$722,760)
Special Revenue Funds						
MADACC-Animal Control	\$ -	\$ -	\$ -	0	\$ -	0
Office of Cable Communications Revenues	25	95,776	118,376	400,000	121,730	(44,936)
Community Development/Home/Rent Rehab	479,835	335,694	369,559	1,993,750	970,992	140,263
Housing Assistance Programs	629,358	619,831	735,128	2,925,604	1,438,343	219,341
Federal & State Health Grants	68,186	17,648	110,329	339,400	188,835	47,418
Police & Fire Grants	6,392	13,447	50,630	477,827	40,438	(158,656)
Miscellaneous Grants	(11,737)	0	67,806	0	(4,029)	(4,029)
Storm Water Program	0	0	0	2,364,724	1,072,949	87,647
Revenue From Billings/Assessmts/Sales	789,693	755,056	537,813	0	0	0
Recycling Proceeds	0	0	0	\$0	0	0

City of West Allis

Revenue Report

Period Ended May 31, 2003

Fiscal Month 5

Comparison of Prior Years Expense With 2002 Adopted Expenditures

	2000 Actual Revenues	2001 Actual Revenues	2002 Actual Revenues	2003 Adopted Revenues	2003 Current Period Revenue	2003 Budget Over(Under)
	Actual	Actual	Actual	Revenues	Actual	Over(Under)
WA Business Improvement District	63,400	54,718	0	69,425	0	(28,927)
Quad Indemnification Fund	30,487	28,349	1,817	0	2,442	2,442
Total Special Revenue Funds	\$2,055,640	\$1,920,520	\$1,991,458	8,570,730	\$3,831,700	\$260,563
Enterprise Funds						
Sanitary Sewer Utility	\$ 1,316,895	\$ 771,733	\$ 1,408,598	\$4,038,000	\$ 1,626,841	(55,659)
Parking System (Meters/Property Sales)	13,325	11,042	13,311	54,000	13,164	(9,336)
Parking System (Property Taxes)	16,000	30,000	0	0	0	
Beloit Rd Public Housing (Rent)	108,928	114,995	112,842	342,000	145,163	2,663
Water Utility	1,719,399	1,098,877	2,003,586	5,874,962	2,196,373	(251,528)
Total Enterprise Funds	\$3,174,546	\$2,026,647	\$3,538,337	10,308,962	\$3,981,541	(\$313,860)
Capital Projects Fund						
Capital Projects	\$ 3,335,143	\$ 2,558,422	\$ 3,224,662	\$2,845,000	501,520	(683,897)
TIF Projects	415,114	198,000	3,364,302	3,200,000	124,467	(1,208,866)
Total Capital Projects Fund	\$ 3,750,257	\$ 2,756,422	\$6,588,964	6,045,000	\$625,987	(\$1,892,763)
Internal Service Fund						
Health Insurance Fund	\$ -	\$ 536,402	\$ 817,085	12,526,415	\$ 908,821	(4,593,352)
Insurance Pool Revenues	290,062	298,748	308,426	369,077	319,582	(153,782)
Total Internal Service Revenues	\$290,062	\$835,149	\$1,125,511	\$12,895,492	\$1,228,404	(\$4,747,135)
TOTAL ALL CITY REVENUE	\$41,882,457	\$42,288,303	\$23,679,892	\$95,221,054	\$19,345,665	(\$3,479,901)

City of West Allis
Expenditure Report
Period Ended May 31, 2003
Fiscal Month: 5
Comparison of Prior Years Expense With 2002 Adopted Expenditures

DEPARTMENT OR ACTIVITY	2000 Actual	2001 Actual	2002 Actual	2003 Adopted Expenditures	2003 Carryovers & Transfers	Adjusted Budget	2003 Current Period Expenditures	(Over)Under Budget
POLICY MAKING								
Common Council	\$ 45,780	\$ 43,572	\$ 44,701	\$ 103,740	\$ -	\$ 103,740	\$ 48,945	\$ (5,720)
Mayor	27,223	23,216	23,611	72,736	404	73,140	25,938	4,537
	\$ 73,002	\$ 66,788	\$ 68,312	\$ 176,476	\$ 404	\$ 176,880	\$ 74,883	\$ (1,183)
LEGAL, JUDICIAL, ADMIN								
City Attorney	\$ 184,278	\$ 160,481	\$ 165,747	404,500	63,561	468,061	\$ 156,647	38,379
Municipal Court	78,421	58,784	57,730	200,974		200,974	90,732	(6,993)
City Assessor	104,124	89,613	96,965	307,351	4,800	312,151	109,742	20,321
City Clerk/Treasurer	158,756	170,053	110,296	444,501	62,824	507,325	145,373	66,013
	\$ 525,578	\$ 478,931	\$ 430,737	\$ 1,357,326	\$ 131,185	\$ 1,488,511	\$ 502,493	\$ 117,720
ADMINISTRATION & FINANCE								
City Administrative Office	\$ 52,620	\$ 44,497	\$ 44,834	133,234		133,234	\$ 50,625	4,889
Information Services	163,125	172,089	135,596	639,563	94,681	734,244	207,237	98,698
Purchasing/Central Services	192,415	205,750	165,701	597,192	35,000	632,192	201,284	62,130
Personnel	114,040	84,855	89,738	269,647	15,361	285,008	99,580	19,174
Finance	119,668	93,692	95,111	285,924	2,000	287,924	107,862	12,106
	\$ 641,868	\$ 600,883	\$ 530,981	\$ 1,925,560	\$ 147,042	\$ 2,072,602	\$ 666,587	\$ 196,997
HEALTH, SAFETY, CULTURE								
Police & Fire Commission	\$ 7,361	\$ 162	\$ 20	17,350	3,700	21,050	\$ 1,983	6,788
Police Department	3,432,989	2,921,563	2,969,444	9,248,228	94,003	9,342,231	3,651,352	241,244
Fire Department	2,801,855	2,317,621	2,353,710	7,433,764	145,968	7,579,732	3,195,405	(37,183)
Planning	29,092	42,324	38,598	127,845	1,050	128,895	42,591	11,115
Bldg Inspection & Zoning	249,780	215,241	226,388	670,379	11,000	681,379	266,903	17,005
Health Department	519,090	432,689	432,314	1,269,608	2,543	1,272,151	486,659	43,404
Senior Center	54,061	48,786	44,063	151,442	185	151,627	56,315	6,863
Public Library	627,569	521,892	508,603	1,677,567	131,673	1,809,240	637,205	116,645
	\$ 7,721,798	\$ 6,500,278	\$ 6,573,139	\$ 20,596,183	\$ 390,122	\$ 20,986,305	\$ 8,338,414	\$ 406,880
PUBLIC WORKS, ENGINEERING								
Public Works	\$ 3,121,430	\$ 2,665,762	\$ 2,293,071	7,771,476	59,441	7,830,917	\$ 3,252,005	10,877
Recycling Program	184,512	123,291	156,344	601,329		601,329	196,136	54,418
Engineering	388,613	320,055	335,517	1,012,826	39,821	1,052,647	296,789	141,814
	\$ 3,694,555	\$ 3,109,108	\$ 2,784,932	\$ 9,385,631	\$ 99,262	\$ 9,484,593	\$ 3,744,929	\$ 207,109

City of West Allis
Expenditure Report
Period Ended May 31, 2003
Fiscal Month: 5
Comparison of Prior Years Expense With 2002 Adopted Expenditures

DEPARTMENT OR ACTIVITY	2000 Actual	2001 Actual	2002 Actual	2003 Adopted Expenditures	2003 Carryovers & Transfers	Adjusted Budget	2003 Current Period Expenditures	(Over)Under Budget
GENERAL EXPENSE								
Public Acqs, Bldgs, & Prot	\$ 33,416	\$ (144,645)	\$ 78,793	60,000	4,165	64,165	\$ 42,347	(15,612)
Taxes, Refunds & Adjustments	18,783	13,244	13,244	49,730		49,730	16,555	4,166
Promos, Celebrations, Awards	48,825	35,997	11,640	122,825	12,439	135,264	49,531	6,829
General	169,000	171,323	198,434	388,500		388,500	247,301	(85,426)
Fringe Benefits	4,808,208	2,027,602	2,086,768	13,138,428	6,300	13,144,728	2,699,550	2,777,420
Debt Issuance Costs	7,172	4,684	5,598	27,400		27,400	-	11,417
Contingency	-	-	-	1,575,000		1,575,000	-	656,250
	5,085,404	2,108,205	2,394,476	15,361,883	22,904	15,384,787	3,055,284	3,355,044
TOTAL GENERAL FUND EXPENDITURES	17,742,205	12,864,193	12,782,577	48,803,059	790,919	49,593,978	16,382,590	4,281,567
TRANSFERS TO OTHER FUNDS								
TOTAL EXPENDITURES & TRANSFERS	\$ 17,742,205	\$ 12,864,193	\$ 12,782,577	\$ 48,803,059	\$ 790,919	\$ 49,593,978	\$ 16,382,590	\$ 4,281,567
*** ALL OTHER FUNDS ***								
DEBT								
General Debt Service Expenditures	\$ 3,010,287	\$ 2,976,651	\$ 6,616,514	3,628,006		3,628,006	\$ 3,361,593	
Hospital & TIF Debt Service Expenditures	1,069,224	1,603,699	2,587,987	4,981,472		4,981,472	2,734,639	
TOTAL DEBT SERVICE FUND EXPENDITURES	\$ 4,079,511	\$ 4,580,350	\$ 9,204,501	\$ 8,609,478	\$ -	\$ 8,609,478	\$ 6,096,231	\$ -
SPECIAL REVENUE FUNDS EXPENDITURES								
Office of Cable Communications	\$ 74,005	\$ 200,365	\$ 62,154	334,514		334,514	\$ 150,246	(10,865)
Community Development Programs	679,717	582,467	446,952	1,979,250		1,979,250	1,132,022	(307,334)
Housing Assistance Programs	751,553	769,883	853,813	2,925,604		2,925,604	1,269,657	(50,655)
Federal & State Health Grants	80,434	75,447	75,365	339,400		339,400	106,843	34,574
Police & Fire Grants	328,982	386,898	369,708	479,827		479,827	662,707	(462,780)
Miscellaneous Grants	8,344	5,900	21,428	-		-	308,352	(308,352)
Storm Water Program	224,404	146,449	356,637	3,398,607		3,398,607	654,264	761,822
WA Business Improvement District (BID)	5,975	5,386	6,654	70,425		70,425	3,002	26,342
TOTAL SPECIAL REVENUE FUND EXPENDITURES	\$ 2,153,413	\$ 2,172,795	\$ 2,192,712	\$ 9,527,627	\$ -	\$ 9,527,627	\$ 4,287,093	\$ (317,249)
ENTERPRISE FUNDS EXPENDITURES								
Sanitary Sewer Utility	\$ 1,068,417	\$ 1,038,015	\$ 1,124,365	4,028,486		4,028,486	\$ 903,714	774,822
Parking System	10,036	8,554	10,944	53,134		53,134	11,338	10,802
Beloit Rd Public Housing	46,656	13,418	152,351	317,963		317,963	78,726	53,758
Water Utility	1,439,219	1,559,900	1,690,256	6,040,372		6,040,372	1,558,010	958,812
TOTAL ENTERPRISE FUNDS EXPENDITURES	\$ 2,564,327	\$ 2,619,887	\$ 2,977,917	\$ 10,439,955	\$ -	\$ 10,439,955	\$ 2,551,788	\$ 1,798,193

City of West Allis
Expenditure Report
Period Ended May 31, 2003
Fiscal Month: 5
Comparison of Prior Years Expense With 2002 Adopted Expenditures

DEPARTMENT OR ACTIVITY	2000 Actual	2001 Actual	2002 Actual	2003 Adopted Expenditures	2003 Carryovers & Transfers	Adjusted Budget	2003 Current Period Expenditures	(Over)Under Budget
CAPITAL PROJECTS FUND EXPENDITURES								
Capital Improvements	\$ 71,136	\$ 67,193	\$ 175,586	6,994,000		6,994,000	\$ 903,594	2,010,573
TIF Improvements	659,744	46,736	356,937	3,386,546		3,386,546	938,539	472,522
TOTAL CAPITAL PROJECTS FUNDS EXPENDITURES	\$ 730,880	\$ 113,929	\$ 532,524	\$ 10,380,546	\$ -	\$ 10,380,546	\$ 1,842,133	\$ 2,483,095
INTERNAL SERVICE FUND								
Health Insurance Fund	\$ -	\$ 1,402,930	\$ 2,654,264	12,526,415		12,526,415	\$ 4,796,468	422,872
Insurance Pool Expenditures	92,862	84,728	75,846	115,617		115,617	66,077	(17,904)
TOTAL INTERNAL SERVICE FUND EXPENDITURES	\$ 92,862	\$ 1,487,657	\$ 2,730,109	\$ 12,642,032	\$ -	\$ 12,642,032	\$ 4,862,545	\$ 404,968
TOTAL ALL CITY EXPENDITURES & TRANSFERS	\$ 27,363,198	\$ 23,838,811	\$ 30,420,339	\$ 100,402,697	\$ 790,919	\$ 101,193,616	\$ 36,022,381	\$ 8,650,574



CITY OF WEST ALLIS

WISCONSIN



Department of Administration & Finance
Finance Division

Gary A. Schmid, CPA, CGFM
Manager of Finance

gschmid@ci.west-allis.wi.us

Kristine Moen, CPA

Finance Supervisor

kmoen@ci.west-allis.wi.us

Mary Storbeck

Senior Accountant

mstorbeck@ci.west-allis.wi.us

Larry Jansen, CPA

Senior Accountant

ljansen@ci.west-allis.wi.us

September 2, 2003

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

Dear Mayor and Alderpersons:

I am submitting herewith the City of West Allis Unaudited Financial Statement Package for the period ended June 30, 2003 for your review and approval.

Sincerely

Gary Schmid, CPA
Manager of Finance

Attachment

City of West Allis, Wisconsin

Unaudited Income Statement Package

Period Ended June 30, 2003

City of West Allis
Revenue Report
Period Ended June 30, 2003
Fiscal Month 6
Comparison of Prior Years Expense With 2002 Adopted Expenditures

	2000 Actual Revenues	2001 Actual Revenues	2002 Actual Revenues	2003 Adopted Revenues	2003 Current Period Revenue	2003 Budget Over(Under)
	Actual	Actual	Actual	Revenues	Actual	Over(Under)
Taxes						
Real Estate & Personal Property	\$ 23,018,636	\$ 24,048,860	\$ 24,490,769	\$25,312,079	\$ 496	(12,655,544)
Mobile Home/Trailer	124,535	95,000	114,996	140,000	89,170	19,170
Hotel/Motel	7,566	8,814	6,371	40,000	8,616	(11,384)
State Sales Tax	(63)	237	(58)	0	430	430
Tax Equivalent-Beloit Rd Housing	0	0	109,891	110,000	0	(55,000)
Tax Equivalent-Water Utility	310,500	310,500	310,500	613,556	0	(306,778)
Tax Equivalent-Medical Office Bldg	404,647	264,679	313,336	270,000	293,514	158,514
Tax Equivalent-Hospital Lab Equipment	0	50,000	0	50,000	0	(25,000)
Other Tax Equivalent (Holie, Beths.)	0	26,821	27,910	27,000	0	(13,500)
Tax Delinquencies & Penalties	249,980	144,737	162,850	150,000	126,161	51,161
Total Taxes	\$24,115,800	\$24,949,648	\$25,536,564	\$26,712,635	\$518,387	(\$12,837,930)
Intergovernmental Grants & Aids						
State Shared Revenues	\$ -	\$ -	\$ -	\$9,528,390	\$0	-----
Expenditure Restraint Program	0	0	0	1,751,835	0	-----
Fire Insurance Premiums Tax Rebates	86,960	0	0	90,000	0	(45,000)
Police Training	21,600	20,960	21,600	21,600	29,700	18,900
Exempt Computer Equipment	222,136	313,281	249,810	250,000	213,623	-----
Municipal Services Payment	256,832	258,162	262,900	260,000	337,368	-----
State Fair Service Contract	10,000	10,000	10,000	30,000	20,000	5,000
Transportation/Highway Aids	1,211,866	1,211,208	1,152,460	2,300,000	1,095,752	-----
Milwaukee County Library	422,753	407,020	385,471	375,000	379,762	-----
Misc. State/Fed Revenue	317,271	383,088	248,831	300,000	308,391	-----
Total Grants & Aids	\$2,549,418	\$2,603,718	\$2,331,071	\$14,906,825	\$2,384,596	(\$21,100)
Licenses, Permits, Fees						
Malt Beverage & Liquor	\$ 105,497	\$ 110,406	\$ 108,910	\$96,200	\$109,967	61,867
All Other Licenses	44,958	71,001	84,445	132,860	94,074	27,644
Bldg., Plumbg, & Electrical Permits	202,673	218,396	203,701	464,900	205,792	(26,658)
Overnight Parking Permits	133,289	138,106	133,173	330,494	171,587	6,340
Fire Inspection Fee	88,713	89,692	89,642	89,000	0	(44,500)
All Other Permits	48,541	53,414	27,920	32,700	17,001	651
Total Licenses, Permits, Fees	\$623,671	\$681,015	\$647,791	\$1,146,154	\$598,421	\$25,344

City of West Allis
Revenue Report
Period Ended June 30, 2003
Fiscal Month 6
Comparison of Prior Years Expense With 2002 Adopted Expenditures

	2000 Actual Revenues Actual	2001 Actual Revenues Actual	2002 Actual Revenues Actual	2003 Adopted Revenues Revenues	2003 Current Period Revenue Actual	2003 Budget Over(Under) Over(Under)
Penalties and Forfeitures						
Court Fines & Costs	\$ 508,224	\$ 493,266	\$ 493,593	\$925,000	\$422,078	(40,422)
Parking Violations	367,705	401,156	406,400	725,000	409,441	46,941
Total Penalties and Forfeitures	\$875,929	\$894,422	\$899,993	\$1,650,000	\$831,518	\$6,518
Charges for Services						
General Government	\$ 24,713	\$ 26,778	\$ 28,307	\$28,650	\$20,584	6,259
Ambulance Fee	50,658	90,631	197,548	770,000	242,402	(142,598)
Police	24,891	16,315	18,614	27,600	33,411	19,611
Fire	4,289	5,757	5,582	11,650	28,932	23,107
Milwaukee County Paramedic Aid	160,238	111,616	270,441	600,000	60,951	(239,049)
Health	58,053	65,201	81,894	106,900	89,500	36,050
Village of West Milw.-Health Servs. Agrmnt.	22,290	21,856	22,494	46,000	23,356	356
Senior Center	893	704	1,662	7,000	1,039	(2,461)
Public Works Services	17,847	16,382	56,749	107,500	36,763	(16,987)
Public Works Equipment Earnings	278,186	266,627	276,772	160,000	260,237	180,237
HIDTA Admin Fees	20,000	25,000	53,000	50,000	0	(25,000)
City Engineer	3,636	3,636	3,636	6,000	7,513	4,513
Finance	1,530	1,690	1,530	3,500	0	(1,750)
Data Processing	13,369	61,793	12,936	30,000	411	(14,589)
Print Shop	36,471	41,698	42,594	89,000	46,857	2,357
City Attorney	967	243	660	10,000	0	(5,000)
CAO	19,680	19,680	19,680	77,000	0	(38,500)
Library	31,810	34,808	33,300	69,505	51,096	16,344
City Treasurer	6,108	3,296	24,769	6,200	2,647	(453)
Total Charges For Services	\$775,628	\$813,711	\$1,152,188	2,206,505	\$905,697	(\$197,555)
Miscellaneous Revenue						
Interest on Investment	\$ 927,538	\$ 1,220,460	\$ 414,243	\$1,400,000	\$389,324	(310,676)
Interest on Special Assessments	587	1,468	1,104	79,000	412	(39,088)
Rental of City Property	62,520	33,260	22,290	83,000	16,122	(25,378)

City of West Allis
Revenue Report
Period Ended June 30, 2003
Fiscal Month 6
Comparison of Prior Years Expense With 2002 Adopted Expenditures

	2000 Actual Revenues	2001 Actual Revenues	2002 Actual Revenues	2003 Adopted Revenues	2003 Current Period Revenue	2003 Budget Over(Under)
	Actual	Actual	Actual	Revenues	Actual	Over(Under)
Green Market Rentals	28,286	21,210	16,606	64,140	24,847	(7,223)
Sale of Lands/Buildings	36,400	0	0	0	0	0
Other Sales	1,204	9,704	9,865	79,800	16,233	(23,667)
Annual Hospital Payment	0	0	100,000	200,000	0	(100,000)
Total Miscellaneous Revenue	\$1,056,535	\$1,286,103	\$564,108	1,905,940	\$446,938	(\$506,032)
Reserve Funds Applied						
Equity Transfers	\$ -	\$ -	\$ -		\$ -	0
General Fund Applied	0	0	125	\$275,000	0	0
Total Reserve Funds Applied	\$0	\$0	\$125	275,000	\$0	0
Total General Fund Revenue	\$29,996,981	\$31,228,617	\$31,131,819	\$48,803,059	\$5,685,558	(\$13,530,755)
All Other Funds						
Debt Service Revenues						
Real Estate & Personal Property	\$ 4,381,729	\$5,067,156	\$ 3,305,244	\$3,304,323	\$0	(3,304,323)
Hospital & TIF Financing Sources	2,536,184	2,540,570	8,745,930	5,293,488	4,787,183	2,140,439
Total Debt Service	\$6,917,913	\$7,607,726	\$12,051,174	\$8,597,811	\$4,787,183	(\$1,163,884)
Special Revenue Funds						
MADACC-Animal Control	\$ 445,732	\$ -	\$ -	0	\$ -	0
Office of Cable Communications Revenues	94,666	95,794	118,376	400,000	123,730	(76,270)
Community Development/Home/Rent Rehab	718,672	636,097	717,275	1,993,750	1,182,916	186,041
Housing Assistance Programs	1,236,166	1,084,371	1,111,599	2,925,604	1,684,567	221,765
Federal & State Health Grants	97,906	56,622	131,136	339,400	204,807	35,107
Police & Fire Grants	370,076	257,192	212,054	477,827	65,958	(172,955)
Miscellaneous Grants	0	66,465	109,385	0	18,635	18,635
Storm Water Program	0	0	0	2,364,724	1,073,469	(108,893)
Revenue From Billings/Assessmts/Sales	1,169,827	1,138,553	929,806	0	0	0
Recycling Proceeds	0	0	0	\$0	0	0

City of West Allis
Revenue Report
Period Ended June 30, 2003
Fiscal Month 6
Comparison of Prior Years Expense With 2002 Adopted Expenditures

	2000 Actual Revenues	2001 Actual Revenues	2002 Actual Revenues	2003 Adopted Revenues	2003 Current Period Revenue	2003 Budget Over(Under)
	Actual	Actual	Actual	Revenues	Actual	Over(Under)
WA Business Improvement District	63,400	54,718	53,313	69,425	0	(34,713)
Quad Indemnification Fund	30,487	28,349	3,588	0	2,964	2,964
Total Special Revenue Funds	\$4,226,933	\$3,418,162	\$3,386,532	8,570,730	\$4,357,047	\$71,682
Enterprise Funds						
Sanitary Sewer Utility	\$ 1,878,924	\$ 1,964,195	\$ 1,854,483	\$4,038,000	\$1,627,259	(391,741)
Parking System (Meters/Property Sales)	19,792	19,986	24,194	54,000	14,131	(12,869)
Parking System (Property Taxes)	16,000	30,000	22,000	0	0	
Beloit Rd Public Housing (Rent)	165,172	172,102	167,969	342,000	173,617	2,617
Water Utility	2,737,605	2,626,596	2,636,819	5,874,962	2,196,589	(740,892)
Total Enterprise Funds	\$4,817,493	\$4,812,880	\$4,705,466	10,308,962	\$4,011,596	(\$1,142,885)
Capital Projects Fund						
Capital Projects	\$ 3,474,641	\$ 2,666,106	\$ 9,248,186	\$2,845,000	501,520	(920,980)
TIF Projects	560,181	658,308	3,365,034	3,200,000	118,590	(1,481,410)
Total Capital Projects Fund	\$ 4,034,822	\$ 3,324,414	\$12,613,220	6,045,000	\$620,110	(\$2,402,390)
Internal Service Fund						
Health Insurance Fund	\$ -	\$ 1,070,917	\$ 1,238,538	12,526,415	961,836	(5,643,097)
Insurance Pool Revenues	290,062	298,748	308,426	369,077	319,582	(184,539)
Total Internal Service Revenues	\$290,062	\$1,369,665	\$1,546,964	\$12,895,492	\$1,281,418	(\$5,827,636)
TOTAL ALL CITY REVENUE	\$50,284,205	\$51,761,463	\$65,435,175	\$95,221,054	\$20,742,912	(\$18,352,770)

City of West Allis
Expenditure Report
Period Ended June 30, 2003
Fiscal Month: 6
Comparison of Prior Years Expense With 2002 Adopted Expenditures

DEPARTMENT OR ACTIVITY	2000 Actual	2001 Actual	2002 Actual	2003 Adopted Expenditures	2003 Carryovers & Transfers	Adjusted Budget	2003 Current Period Expenditures	(Over)Under Budget
POLICY MAKING								
Common Council	\$ 50,637	\$ 53,702	\$ 55,114	\$ 103,740	\$ -	\$ 103,740	\$ 54,508	\$ (2,638)
Mayor	33,561	34,386	34,375	72,736	404	73,140	31,194	5,376
	\$ 84,198	\$ 88,088	\$ 89,489	\$ 176,476	\$ 404	\$ 176,880	\$ 85,702	\$ 2,738
LEGAL, JUDICIAL, ADMIN								
City Attorney	\$ 217,040	\$ 230,567	\$ 223,263	404,500	63,561	468,061	\$ 188,951	45,080
Municipal Court	94,845	89,298	92,262	200,974		200,974	112,317	(11,830)
City Assessor	122,587	133,174	142,857	307,351	4,800	312,151	133,251	22,825
City Clerk/Treasurer	184,172	216,992	178,536	444,501	62,824	507,325	171,422	82,240
	\$ 618,643	\$ 670,031	\$ 636,919	\$ 1,357,326	\$ 131,185	\$ 1,488,511	\$ 605,941	\$ 138,315
ADMINISTRATION & FINANCE								
City Administrative Office	\$ 64,134	\$ 65,167	\$ 65,208	133,234		133,234	\$ 60,580	6,037
Information Services	200,843	231,708	203,527	639,563	94,681	734,244	252,500	114,622
Purchasing/Central Services	237,261	269,186	229,165	597,192	35,000	632,192	238,926	77,170
Personnel	141,081	124,664	119,835	269,647	15,361	285,008	120,062	22,442
Finance	139,206	137,912	137,953	285,924	2,000	287,924	131,345	12,617
	\$ 782,526	\$ 828,639	\$ 755,687	\$ 1,925,560	\$ 147,042	\$ 2,072,602	\$ 803,412	\$ 232,889
HEALTH, SAFETY, CULTURE								
Police & Fire Commission	\$ 7,808	\$ 5,601	\$ 34	17,350	3,700	21,050	\$ 2,333	8,192
Police Department	4,170,585	4,222,084	4,250,667	9,248,228	94,003	9,342,231	4,260,546	410,569
Fire Department	3,307,167	3,376,990	3,378,692	7,433,764	145,968	7,579,732	3,937,070	(147,204)
Planning	33,730	59,124	56,852	127,845	1,050	128,895	50,382	14,065
Bldg Inspection & Zoning	295,093	313,457	327,250	670,379	11,000	681,379	321,575	19,115
Health Department	613,232	627,175	624,592	1,269,608	2,543	1,272,151	583,591	52,484
Senior Center	64,989	69,329	66,636	151,442	185	151,627	68,475	7,339
Public Library	755,644	799,572	788,883	1,677,567	131,673	1,809,240	762,162	142,458
	\$ 9,248,248	\$ 9,473,332	\$ 9,493,605	\$ 20,596,163	\$ 390,122	\$ 20,986,305	\$ 9,986,133	\$ 507,020
PUBLIC WORKS, ENGINEERING								
Public Works	\$ 3,824,316	\$ 3,879,106	\$ 3,459,914	7,771,476	59,441	7,830,917	\$ 3,972,503	(57,045)
Recycling Program	248,423	219,993	228,530	601,329		601,329	234,698	65,967
Engineering	429,175	433,757	427,579	1,012,826	39,821	1,052,647	366,356	159,968
	\$ 4,501,914	\$ 4,532,856	\$ 4,116,023	\$ 9,385,631	\$ 99,262	\$ 9,484,893	\$ 4,573,556	\$ 168,890

City of West Allis
Expenditure Report
 Period Ended June 30, 2003
 Fiscal Month: 6
Comparison of Prior Years Expense With 2002 Adopted Expenditures

DEPARTMENT OR ACTIVITY	2000 Actual	2001 Actual	2002 Actual	2003 Adopted Expenditures	2003 Carryovers & Transfers	Adjusted Budget	2003 Current Period Expenditures	(Over)Under Budget
GENERAL EXPENSE								
Public Acqs, Bldgs, & Prot	\$ 47,666	\$ (144,371)	\$ 93,127	60,000	4,165	64,165	\$ 43,823	(11,740)
Taxes, Refunds & Adjustments	22,094	19,866	19,866	49,730		49,730	17,639	7,226
Promos,Celebrations,Awards	61,592	48,121	50,647	122,825	12,439	135,264	56,638	10,994
General	179,214	197,582	275,749	388,500		388,500	404,008	(209,758)
Fringe Benefits	5,598,759	2,885,440	3,022,850	13,138,428	6,300	13,144,728	3,172,661	3,399,703
Debt Issuance Costs	24,201	18,130	37,193	27,400		27,400	-	13,700
Contingency	-	-	-	1,575,000		1,575,000	-	787,500
	5,933,526	3,024,769	3,499,433	15,361,883	22,904	15,384,787	3,694,768	3,997,625
TOTAL GENERAL FUND EXPENDITURES	21,169,057	18,617,715	18,591,156	48,803,059	790,919	49,593,978	19,749,512	5,047,477
TRANSFERS TO OTHER FUNDS								
TOTAL EXPENDITURES & TRANSFERS	\$ 21,169,057	\$ 18,617,715	\$ 18,591,156	\$ 48,803,059	\$ 790,919	\$ 49,593,978	\$ 19,749,512	\$ 5,047,477
*** ALL OTHER FUNDS ***								
DEBT								
General Debt Service Expenditures	\$ 3,010,287	\$ 3,169,850	\$ 6,820,764	3,628,006		3,628,006	\$ 3,361,593	
Hospital & TIF Debt Service Expenditures	3,363,772	3,521,568	4,289,322	4,981,472		4,981,472	4,442,605	
TOTAL DEBT SERVICE FUND EXPENDITURES	\$ 6,374,059	\$ 6,691,418	\$ 11,110,086	\$ 8,609,478	\$ -	\$ 8,609,478	\$ 7,804,198	\$ -
SPECIAL REVENUE FUNDS EXPENDITURES								
Office of Cable Communications	\$ 113,611	\$ 231,698	\$ 91,293	334,514		334,514	\$ 169,740	(2,483)
Community Development Programs	998,326	790,312	788,082	1,979,250		1,979,250	1,487,028	(497,403)
Housing Assistance Programs	1,067,239	1,097,442	1,213,608	2,925,604		2,925,604	1,493,588	(30,786)
Federal & State Health Grants	107,373	126,361	125,846	339,400		339,400	132,176	37,524
Police & Fire Grants	515,807	656,728	597,251	479,827		479,827	758,006	(518,092)
Miscellaneous Grants	19,327	5,900	74,511	-		-	308,352	(308,352)
Storm Water Program	719,088	438,258	700,039	3,398,607		3,398,607	979,701	719,603
WA Business Improvement District (BID)	11,978	7,524	9,255	70,425		70,425	4,826	30,386
TOTAL SPECIAL REVENUE FUND EXPENDITURES	\$ 3,552,749	\$ 3,354,223	\$ 3,599,885	\$ 9,527,627	\$ -	\$ 9,527,627	\$ 5,333,418	\$ (569,604)
ENTERPRISE FUNDS EXPENDITURES								
Sanitary Sewer Utility	\$ 1,610,269	\$ 1,563,152	\$ 1,619,387	4,028,486		4,028,486	\$ 927,078	1,087,165
Parking System	15,775	10,091	15,716	53,134		53,134	12,594	13,973
Beloit Rd Public Housing	87,335	74,577	177,426	317,963		317,963	94,521	64,460
Water Utility	2,367,446	2,455,896	2,588,698	6,040,372		6,040,372	1,707,602	1,312,584
TOTAL ENTERPRISE FUNDS EXPENDITURES	\$ 4,080,825	\$ 4,103,717	\$ 4,401,228	\$ 10,439,955	\$ -	\$ 10,439,955	\$ 2,741,795	\$ 2,478,182

City of West Allis
Expenditure Report
Period Ended June 30, 2003
 Fiscal Month: 6
Comparison of Prior Years Expense With 2002 Adopted Expenditures

DEPARTMENT OR ACTIVITY	2000 Actual	2001 Actual	2002 Actual	2003 Adopted Expenditures	2003 Carryovers & Transfers	Adjusted Budget	2003 Current Period Expenditures	(Over)Under Budget
CAPITAL PROJECTS FUND EXPENDITURES								
Capital Improvements	\$ 857,254	\$ 524,077	\$ 347,434	6,994,000		6,994,000	\$ 1,157,367	2,339,633
TIF Improvements	41,347	104,785	779,229	3,386,546		3,386,546	2,382,624	(689,351)
TOTAL CAPITAL PROJECTS FUNDS EXPENDITURES	\$ 898,601	\$ 628,862	\$ 1,126,663	\$ 10,380,546	\$ -	\$ 10,380,546	\$ 3,539,991	\$ 1,650,282
INTERNAL SERVICE FUND								
Health Insurance Fund	\$ -	\$ 3,416,984	\$ 4,465,738	12,526,415		12,526,415	\$ 5,650,417	612,791
Insurance Pool Expenditures	92,862	84,728	75,846	115,617		115,617	66,077	(8,269)
TOTAL INTERNAL SERVICE FUND EXPENDITURES	\$ 92,862	\$ 3,501,712	\$ 4,541,583	\$ 12,642,032	\$ -	\$ 12,642,032	\$ 5,716,494	\$ 604,522
TOTAL ALL CITY EXPENDITURES & TRANSFERS	\$ 36,168,154	\$ 36,897,647	\$ 43,370,601	\$ 100,402,697	\$ 790,919	\$ 101,193,616	\$ 44,885,408	\$ 9,210,859



CITY OF WEST ALLIS

WISCONSIN



Department of Administration & Finance
Finance Division

Gary A. Schmid, CPA, CGFM
Manager of Finance

gschmid@ci.west-allis.wi.us

Kristine Moen, CPA

Finance Supervisor

kmoen@ci.west-allis.wi.us

Mary Storbeck

Senior Accountant

mstorbeck@ci.west-allis.wi.us

Larry Jansen, CPA

Senior Accountant

ljansen@ci.west-allis.wi.us

September 2, 2003

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

Dear Mayor and Alderpersons:

I am submitting herewith the City of West Allis Unaudited Financial Statement Package for the period ended July 31, 2003 for your review and approval.

Sincerely

Gary Schmid, CPA
Manager of Finance

Attachment

City of West Allis, Wisconsin

Unaudited Income Statement Package

Period Ended July 31, 2003

City of West Allis
Revenue Report
Period Ended July 31, 2003
Fiscal Month 7
Comparison of Prior Years Expense With 2002 Adopted Expenditures

	2000 Actual Revenues	2001 Actual Revenues	2002 Actual Revenues	2003 Adopted Revenues	2003 Current Period Revenue	2003 Budget Over(Under)
	Actual	Actual	Actual	Revenues	Actual	Over(Under)
Taxes						
Real Estate & Personal Property	\$ 23,018,637	\$ 24,048,860	\$ 24,490,769	\$25,312,079	\$ 496	(14,764,883)
Mobile Home/Trailer	139,348	112,365	134,572	140,000	102,668	21,001
Hotel/Motel	7,566	8,814	6,371	40,000	11,001	(12,332)
State Sales Tax	456	2,625	4,447	0	1,938	1,938
Tax Equivalent-Beloit Rd Housing	0	0	109,891	110,000	117,637	53,471
Tax Equivalent-Water Utility	362,250	362,250	362,250	613,556	0	(357,908)
Tax Equivalent-Medical Office Bldg	340,852	264,679	313,336	270,000	293,514	136,014
Tax Equivalent-Hospital Lab Equipment	0	50,000	0	50,000	0	(29,167)
Other Tax Equivalent (Holie, Beths.)	0	26,821	27,910	27,000	36,140	20,390
Tax Delinquencies & Penalties	267,112	168,670	187,031	150,000	160,095	72,595
Total Taxes	\$24,136,220	\$25,045,084	\$25,636,576	\$26,712,635	\$723,489	(\$14,858,881)
Intergovernmental Grants & Aids						
State Shared Revenues	\$ 1,368,097	\$ 1,404,288	\$ 1,415,099	\$9,528,390	\$1,429,259	-----
Expenditure Restraint Program	1,703,332	1,693,278	1,604,472	1,751,835	1,751,835	-----
Fire Insurance Premiums Tax Rebates	86,960	89,547	95,804	90,000	115,153	62,653
Police Training	21,600	20,960	21,600	21,600	29,700	17,100
Exempt Computer Equipment	222,136	313,281	249,810	250,000	213,623	-----
Municipal Services Payment	256,832	258,162	262,900	260,000	337,368	-----
State Fair Service Contract	10,000	10,000	10,000	30,000	20,000	2,500
Transportation/Highway Aids	1,817,799	1,816,812	1,728,689	2,300,000	1,643,628	-----
Milwaukee County Library	422,753	407,020	385,471	375,000	379,762	-----
Misc. State/Fed Revenue	317,271	383,088	248,831	300,000	308,391	-----
Total Grants & Aids	\$6,226,780	\$6,396,436	\$6,022,676	\$14,906,825	\$6,228,719	\$82,253
Licenses, Permits, Fees						
Malt Beverage & Liquor	\$ 111,292	\$ 113,811	\$ 110,945	\$96,200	\$114,747	58,630
All Other Licenses	47,281	72,111	87,323	132,860	97,874	20,372
Bldg., Plumbg. & Electrical Permits	249,171	259,375	233,595	464,900	252,836	(18,355)
Overnight Parking Permits	172,538	180,555	179,794	330,494	226,238	33,450
Fire Inspection Fee	88,713	89,692	89,642	89,000	0	(51,917)
All Other Permits	52,551	58,810	30,920	32,700	21,065	1,990
Total Licenses, Permits, Fees	\$721,546	\$774,354	\$732,219	\$1,146,154	\$712,759	\$44,170

City of West Allis
Revenue Report
Period Ended July 31, 2003
Fiscal Month 7
Comparison of Prior Years Expense With 2002 Adopted Expenditures

	2000 Actual Revenues	2001 Actual Revenues	2002 Actual Revenues	2003 Adopted Revenues	2003 Current Period Revenue	2003 Budget Over(Under)
	Actual	Actual	Actual	Revenues	Actual	Over(Under)
Penalties and Forfeitures						
Court Fines & Costs	\$ 595,967	\$ 568,396	\$ 567,274	\$925,000	\$482,177	(57,406)
Parking Violations	420,241	458,981	476,785	725,000	492,991	70,075
Total Penalties and Forfeitures	\$1,016,208	\$1,027,377	\$1,044,059	\$1,650,000	\$975,168	\$12,668
Charges for Services						
General Government	\$ 30,418	\$ 30,581	\$ 19,119	\$28,650	\$21,904	5,191
Ambulance Fee	61,847	87,687	323,666	770,000	366,759	(82,408)
Police	33,646	17,712	24,173	27,600	77,243	61,143
Fire	4,774	6,455	6,319	11,650	30,820	24,024
Milwaukee County Paramedic Aid	211,062	214,756	376,667	600,000	60,951	(289,049)
Health	87,362	100,095	113,334	106,900	122,951	60,593
Village of West Milw.-Health Servs. Agrmnt.	26,005	25,636	26,380	46,000	27,386	553
Senior Center	960	765	1,178	7,000	1,109	(2,974)
Public Works Services	22,395	22,895	77,338	107,500	90,104	27,396
Public Works Equipment Earnings	335,720	325,478	319,797	160,000	307,514	214,181
HIDTA Admin Fees	20,000	25,000	53,000	50,000	0	(29,167)
City Engineer	4,242	4,242	4,242	6,000	12,933	9,433
Finance	1,785	1,945	1,785	3,500	1,975	(67)
Data Processing	15,469	64,003	15,035	30,000	29,854	12,354
Print Shop	52,575	52,022	53,383	89,000	53,695	1,778
City Attorney	967	243	660	10,000	0	(5,833)
CAO	22,960	22,960	22,960	77,000	23,040	(21,877)
Library	35,013	39,349	40,809	69,505	58,119	17,575
City Treasurer	6,108	3,296	24,769	6,200	2,647	(970)
Total Charges For Services	\$973,308	\$1,045,120	\$1,504,613	2,206,505	\$1,289,005	\$1,878
Miscellaneous Revenue						
Interest on Investment	\$ 1,145,395	\$ 1,300,497	\$ 494,484	\$1,400,000	\$448,846	(367,821)
Interest on Special Assessments	68	1,935	1,354	79,000	590	(45,493)
Rental of City Property	66,235	35,505	26,005	83,000	44,814	(3,603)

City of West Allis
Revenue Report
Period Ended July 31, 2003
Fiscal Month 7
Comparison of Prior Years Expense With 2002 Adopted Expenditures

	2000 Actual Revenues	2001 Actual Revenues	2002 Actual Revenues	2003 Adopted Revenues	2003 Current Period Revenue	2003 Budget Over(Under)
	Actual	Actual	Actual	Revenues	Actual	Over(Under)
Green Market Rentals	40,478	37,628	31,963	64,140	36,896	(519)
Sale of Lands/Buildings	36,400	0	0	0	0	0
Other Sales	13,642	66,073	10,142	79,800	1,056,027	1,009,477
Annual Hospital Payment	0	0	100,000	200,000	0	(116,667)
Total Miscellaneous Revenue	\$1,302,218	\$1,441,638	\$663,948	1,905,940	\$1,587,173	\$475,375
Reserve Funds Applied						
Equity Transfers	\$ -	\$ 153,500	\$ -		\$ -	0
General Fund Applied	0	0	125	\$275,000	0	0
Total Reserve Funds Applied	\$0	\$153,500	\$125	275,000	\$0	0
Total General Fund Revenue	\$34,376,281	\$35,883,510	\$35,604,216	\$48,803,059	\$11,516,315	(\$14,242,538)
All Other Funds						
Debt Service Revenues						
Real Estate & Personal Property	\$ 4,381,729	\$5,067,156	\$ 305,244	\$3,304,323	\$0	(3,304,323)
Hospital & TIF Financing Sources	2,536,184	2,694,070	11,745,930	5,293,488	4,787,183	1,699,315
Total Debt Service	\$6,917,913	\$7,761,226	\$12,051,174	\$8,597,811	\$4,787,183	(\$1,605,008)
Special Revenue Funds						
MADACC-Animal Control	\$ 445,732	\$ -	\$ -	0	\$ -	0
Office of Cable Communications Revenues	94,666	192,436	236,036	400,000	245,589	12,256
Community Development/Home/Rent Rehab	1,018,063	780,150	773,627	1,993,750	1,599,017	435,996
Housing Assistance Programs	1,236,166	1,084,626	1,295,359	2,925,604	1,968,773	262,171
Federal & State Health Grants	108,488	151,553	142,390	339,400	248,792	50,809
Police & Fire Grants	483,271	258,686	233,677	477,827	98,824	(179,908)
Miscellaneous Grants	0	(24,835)	109,385	0	1,014	1,014
Storm Water Program	0	0	0	2,364,724	1,349,893	(29,530)
Revenue From Billings/Assessmts/Sales	1,357,531	1,326,993	1,119,230	0	0	0
Recycling Proceeds	0	0	0	\$0	0	0

City of West Allis

Revenue Report

Period Ended July 31, 2003

Fiscal Month 7

Comparison of Prior Years Expense With 2002 Adopted Expenditures

	2000 Actual Revenues	2001 Actual Revenues	2002 Actual Revenues	2003 Adopted Revenues	2003 Current Period Revenue	2003 Budget Over(Under)
	Actual	Actual	Actual	Revenues	Actual	Over(Under)
WA Business Improvement District	63,400	54,718	53,313	69,425	0	(40,498)
Quad Indemnification Fund	30,487	28,349	4,461	0	2,964	2,964
Total Special Revenue Funds	\$4,837,804	\$3,852,676	\$3,967,478	8,570,730	\$5,514,866	\$515,274
Enterprise Funds						
Sanitary Sewer Utility	\$ 2,167,418	\$ 2,277,606	\$ 2,185,084	\$4,038,000	\$1,627,654	(727,846)
Parking System (Meters/Property Sales)	21,301	25,684	28,277	54,000	21,808	(9,692)
Parking System (Property Taxes)	16,000	30,000	22,000	0	0	
Beloit Rd Public Housing (Rent)	191,192	199,178	196,674	342,000	205,031	5,531
Water Utility	3,056,726	3,090,796	3,129,076	5,874,962	2,213,845	(1,213,217)
Total Enterprise Funds	\$5,452,637	\$5,623,264	\$5,561,112	10,308,962	\$4,068,338	(\$1,945,223)
Capital Projects Fund						
Capital Projects	\$ 3,567,397	\$ 3,403,899	\$ 9,248,186	\$2,845,000	410,764	(1,248,820)
TIF Projects	560,181	658,308	3,338,066	3,200,000	120,849	(1,745,818)
Total Capital Projects Fund	\$ 4,127,578	\$ 4,062,207	\$12,586,252	6,045,000	\$531,613	(\$2,994,637)
Internal Service Fund						
Health Insurance Fund	\$ -	\$ 1,238,154	\$ 5,328,867	12,526,415	1,712,137	(6,775,463)
Insurance Pool Revenues	290,062	298,748	308,426	369,077	319,582	(215,295)
Total Internal Service Revenues	\$290,062	\$1,536,901	\$5,637,292	\$12,895,492	\$2,031,719	(\$6,990,758)
TOTAL ALL CITY REVENUE	\$56,002,274	\$58,719,785	\$75,407,525	\$95,221,054	\$28,450,034	(\$20,487,427)

City of West Allis
Expenditure Report
Period Ended July 31, 2003
Fiscal Month: 7
Comparison of Prior Years Expense With 2002 Adopted Expenditures

DEPARTMENT OR ACTIVITY	2000 Actual	2001 Actual	2002 Actual	2003 Adopted Expenditures	2003 Carryovers & Transfers	Adjusted Budget	2003 Current Period Expenditures	(Over)Under Budget
POLICY MAKING								
Common Council	\$ 59,943	\$ 59,393	\$ 62,890	\$ 103,740	\$ -	\$ 103,740	\$ 67,886	\$ (7,371)
Mayor	39,165	40,358	42,290	72,736	404	73,140	39,591	3,074
	\$ 99,108	\$ 99,751	\$ 105,180	\$ 176,476	\$ 404	\$ 176,880	\$ 107,477	\$ (4,297)
LEGAL, JUDICIAL, ADMIN								
City Attorney	\$ 251,463	\$ 275,482	\$ 257,971	404,500	63,561	468,061	\$ 233,033	40,002
Municipal Court	114,284	104,892	117,898	200,974		200,974	134,209	(16,974)
City Assessor	143,923	154,268	173,974	307,351	4,800	312,151	166,327	15,761
City Clerk/Treasurer	219,191	254,636	213,717	444,501	62,824	507,325	208,199	87,740
	\$ 728,861	\$ 789,279	\$ 763,560	\$ 1,357,326	\$ 131,185	\$ 1,488,511	\$ 741,769	\$ 126,529
ADMINISTRATION & FINANCE								
City Administrative Office	\$ 75,183	\$ 74,154	\$ 79,589	133,234		133,234	\$ 76,757	963
Information Services	232,599	264,409	256,408	639,563	94,681	734,244	325,130	103,179
Purchasing/Central Services	263,788	296,606	265,218	597,192	35,000	632,192	278,645	90,134
Personnel	158,446	146,112	148,808	269,647	15,361	285,008	147,460	18,795
Finance	161,133	156,687	168,510	285,924	2,000	287,924	165,239	2,717
	\$ 891,149	\$ 937,968	\$ 918,534	\$ 1,925,560	\$ 147,042	\$ 2,072,602	\$ 993,230	\$ 215,787
HEALTH, SAFETY, CULTURE								
Police & Fire Commission	\$ 9,320	\$ 6,235	\$ 162	17,350	3,700	21,050	\$ 2,333	9,946
Police Department	4,793,054	4,849,097	4,847,452	9,248,228	94,003	9,342,231	4,863,772	585,863
Fire Department	3,842,742	3,913,977	3,884,928	7,433,764	145,968	7,579,732	4,486,601	(65,091)
Planning	38,333	67,120	68,235	127,845	1,050	128,895	61,617	13,572
Bldg Inspection & Zoning	342,451	361,346	398,840	670,379	11,000	681,379	406,199	(8,728)
Health Department	700,113	710,044	745,661	1,269,608	2,543	1,272,151	711,923	30,165
Senior Center	75,913	79,854	83,075	151,442	185	151,627	83,285	5,164
Public Library	892,670	906,068	937,482	1,677,567	131,673	1,809,240	934,405	120,985
	\$ 10,694,596	\$ 10,893,741	\$ 10,965,635	\$ 20,596,183	\$ 390,122	\$ 20,986,305	\$ 11,550,134	\$ 691,877
PUBLIC WORKS, ENGINEERING								
Public Works	\$ 4,404,242	\$ 4,420,448	\$ 3,962,550	7,771,476	59,441	7,830,917	\$ 4,716,864	(148,829)
Recycling Program	291,466	251,207	263,298	601,329		601,329	278,461	72,314
Engineering	498,636	527,849	539,992	1,012,826	39,821	1,052,647	452,086	161,958
	\$ 5,194,343	\$ 5,199,505	\$ 4,765,840	\$ 9,385,631	\$ 99,262	\$ 9,484,893	\$ 5,447,411	\$ 85,443

City of West Allis
Expenditure Report
Period Ended July 31, 2003
Fiscal Month: 7
Comparison of Prior Years Expense With 2002 Adopted Expenditures

DEPARTMENT OR ACTIVITY	2000 Actual	2001 Actual	2002 Actual	2003 Adopted Expenditures	2003 Carryovers & Transfers	Adjusted Budget	2003 Current Period Expenditures	(Over)Under Budget
GENERAL EXPENSE								
Public Acqs, Bldgs, & Prot	\$ 47,800	\$ (130,261)	\$ 113,247	60,000	4,165	64,165	\$ 61,598	(24,168)
Taxes, Refunds & Adjustments	25,405	23,177	20,950	49,730		49,730	62,408	(33,399)
Promos, Celebrations, Awards	77,589	79,083	63,800	122,825	12,439	135,264	79,832	(928)
General	229,269	253,980	276,445	388,500		388,500	525,432	(298,807)
Fringe Benefits	6,747,406	3,321,161	7,340,231	13,138,428	6,300	13,144,728	3,892,319	3,775,439
Debt Issuance Costs	24,201	18,130	37,193	27,400		27,400	-	15,983
Contingency	-	-	-	1,575,000		1,575,000	-	918,750
	7,151,669	3,565,271	7,851,866	15,361,883	22,904	15,384,787	4,621,589	4,352,870
TOTAL GENERAL FUND EXPENDITURES	24,759,726	21,485,513	25,370,816	48,803,059	790,919	49,593,978	23,461,611	5,468,210
TRANSFERS TO OTHER FUNDS		153,500						
TOTAL EXPENDITURES & TRANSFERS	\$ 24,759,726	\$ 21,639,013	\$ 25,370,816	\$ 48,803,059	\$ 790,919	\$ 49,593,978	\$ 23,461,611	\$ 5,468,210
*** ALL OTHER FUNDS ***								
DEBT								
General Debt Service Expenditures	\$ 3,010,287	\$ 3,203,629	\$ 6,820,764	3,628,006		3,628,006	\$ 3,361,593	
Hospital & TIF Debt Service Expenditures	3,363,772	3,536,651	4,289,322	4,981,472		4,981,472	4,442,605	
TOTAL DEBT SERVICE FUND EXPENDITURES	\$ 6,374,059	\$ 6,740,280	\$ 11,110,086	\$ 8,609,478	\$ -	\$ 8,609,478	\$ 7,804,198	\$ -
SPECIAL REVENUE FUNDS EXPENDITURES								
Office of Cable Communications	\$ 124,825	\$ 248,446	\$ 117,333	334,514		334,514	\$ 192,968	2,165
Community Development Programs	1,135,349	872,963	957,171	1,979,250		1,979,250	1,891,661	(737,099)
Housing Assistance Programs	1,219,662	1,263,213	1,391,446	2,925,604		2,925,604	1,734,460	(27,858)
Federal & State Health Grants	135,982	145,831	152,516	339,400		339,400	176,869	21,114
Police & Fire Grants	576,669	735,526	705,156	479,827		479,827	907,622	(627,722)
Miscellaneous Grants	19,327	7,539	74,511	-		-	2,106,308	(2,106,308)
Storm Water Program	1,054,379	636,302	837,438	3,398,607		3,398,607	1,781,071	201,450
WA Business Improvement District (BID)	14,396	8,058	10,276	70,425		70,425	5,397	35,684
TOTAL SPECIAL REVENUE FUND EXPENDITURES	\$ 4,280,589	\$ 3,917,878	\$ 4,245,846	\$ 9,527,627	\$ -	\$ 9,527,627	\$ 6,796,355	\$ (3,238,573)
ENTERPRISE FUNDS EXPENDITURES								
Sanitary Sewer Utility	\$ 1,879,835	\$ 1,838,065	\$ 1,873,775	4,028,486		4,028,486	\$ 1,346,490	1,003,460
Parking System	17,444	13,616	18,238	53,134		53,134	13,454	17,541
Beloit Rd Public Housing	99,348	86,816	183,454	317,963		317,963	221,652	(36,174)
Water Utility	2,750,449	2,893,433	3,057,223	6,040,372		6,040,372	2,759,734	763,816
TOTAL ENTERPRISE FUNDS EXPENDITURES	\$ 4,747,076	\$ 4,831,930	\$ 5,132,691	\$ 10,439,955	\$ -	\$ 10,439,955	\$ 4,341,331	\$ 1,748,643

City of West Allis
Expenditure Report
Period Ended July 31, 2003
Fiscal Month: 7
Comparison of Prior Years Expense With 2002 Adopted Expenditures

DEPARTMENT OR ACTIVITY	2000 Actual	2001 Actual	2002 Actual	2003 Adopted Expenditures	2003 Carryovers & Transfers	Adjusted Budget	2003 Current Period Expenditures	(Over)Under Budget
CAPITAL PROJECTS FUND EXPENDITURES								
Capital Improvements	\$ 1,593,772	\$ 1,014,580	\$ 869,296	6,994,000		6,994,000	\$ 1,931,885	2,147,948
TIF Improvements	558,970	115,433	887,856	3,386,546		3,386,546	2,542,632	(567,147)
TOTAL CAPITAL PROJECTS FUNDS EXPENDITURES	\$ 2,152,741	\$ 1,130,013	\$ 1,757,152	\$ 10,380,546	\$ -	\$ 10,380,546	\$ 4,474,517	\$ 1,580,802
INTERNAL SERVICE FUND								
Health Insurance Fund	\$ -	\$ 3,969,740	\$ 5,359,903	12,526,415		12,526,415	\$ 6,341,314	965,761
Insurance Pool Expenditures	92,862	84,728	75,846	115,617		115,617	66,077	1,366
TOTAL INTERNAL SERVICE FUND EXPENDITURES	\$ 92,862	\$ 4,054,468	\$ 5,435,749	\$ 12,642,032	\$ -	\$ 12,642,032	\$ 6,407,392	\$ 967,127
TOTAL ALL CITY EXPENDITURES & TRANSFERS	\$ 42,407,054	\$ 42,313,583	\$ 53,052,339	\$ 100,402,697	\$ 790,919	\$ 101,193,616	\$ 55,285,403	\$ 6,526,209