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City of West Allis Matter Summary

7525 W. Greenfield Ave.
West Allis, WI 53214

File Number	Title	Status
2004-0675	Communication	In Committee
Comptroller/Manager of Finance submitting the City of West Allis Unaudited Financial Statement Package for the period ended September 30, 2004 for review and approval.		
Introduced: 11/16/2004		Controlling Body: Administration & Finance Committee

COMMITTEE RECOMMENDATION

POT

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

SIGNATURE OF COMMITTEE MEMBER

[Handwritten Signature]

Chair

Vice-Chair

Member

COMMON COUNCIL ACTION **PLACE ON FILE**

ACTION DATE:	MOVER	SECONDER		AYE	NO	PRESENT	EXCUSED
<u>NOV 16 2004</u>	<input checked="" type="checkbox"/>		Barczak	<input checked="" type="checkbox"/>			
			Czaplewski	<input checked="" type="checkbox"/>			
			Dobrowski	<input checked="" type="checkbox"/>			
			Kopplin	<input checked="" type="checkbox"/>			
			Lajsic	<input checked="" type="checkbox"/>			
			Narlock	<input checked="" type="checkbox"/>			
			Reinke	<input checked="" type="checkbox"/>			
			Sengstock	<input checked="" type="checkbox"/>			
		<input checked="" type="checkbox"/>	Vitale	<input checked="" type="checkbox"/>			
			Weigel	<input checked="" type="checkbox"/>			
			TOTAL	<u>10</u>	<u>1</u>		



CITY OF WEST ALLIS

WISCONSIN



November 15, 2004

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

Dear Mayor and Alderpersons:

I am submitting herewith the City of West Allis Unaudited Financial Statement Package for the periods ended September 30, 2004 for your review and approval.

Sincerely

A handwritten signature in cursive script, appearing to read 'Gary Schmid'.

Gary Schmid, CPA
Comptroller/Manager of Finance

Attachment

City of West Allis
Revenue Report
Period Ended September 30, 2004
Fiscal Month 9
Comparison of Prior Years Expense With 2004 Adopted Expenditures

	2001 Actual Revenues	2002 Actual Revenues	2003 Actual Revenues	2004 Adopted Revenues	2004 Current Period Revenue Actual	2004 Budget Over(Under)
Taxes						
Real Estate & Personal Property	\$ 24,032,939	\$ 24,490,769	\$ 25,316,641	\$25,577,540	\$ 25,551,829	0
Mobile Home/Trailer	137,905	155,865	124,334	140,000	113,168	8,168
Hotel/Motel	15,258	6,371	14,520	32,000	23,955	(45)
State Sales Tax	(23)	1,760	(1,040)	0	(1,890)	(1,890)
Tax Equivalent-Beloit Rd Housing	-	109,891	117,637	117,000	0	(87,750)
Tax Equivalent-Water Utility	465,750	465,750	414,000	613,556	465,750	5,583
Tax Equivalent-Medical Office Bldg	375,657	313,336	341,227	225,499	0	(169,124)
Tax Equivalent-Parking Structures	-	-	-	108,949	0	0
Tax Equivalent-Women's Pavillion	-	-	-	128,237	0	0
Tax Equivalent-Hospital Lab Equipment	50,000	-	-	52,000	0	(39,000)
Other Tax Equivalent (Holie,Beths.)	26,821	27,910	36,140	61,000	0	(45,750)
Tax Delinquencies & Penalties	170,565	188,104	150,121	160,000	209,275	89,275
Total Taxes	\$25,274,872	\$25,759,756	\$26,513,580	\$27,215,781	\$26,362,067	(\$240,634)
Intergovernmental Grants & Aids						
State Shared Revenues	\$ 1,404,288	\$ 1,415,099	\$ 1,429,259	\$8,528,390	\$ 1,279,155	-----
Expenditure Restraint Program	1,693,278	1,604,472	1,751,835	1,811,000	1,811,626	-----
Fire Insurance Premiums Tax Rebates	89,547	95,804	115,153	105,000	125,518	46,768
Police Training	20,960	21,600	29,700	0	0	0
Exempt Computer Equipment	313,281	249,810	213,623	200,000	184,269	-----
Municipal Services Payment	258,162	262,900	337,368	235,000	289,909	-----
State Fair Municipal Payment	-	-	-	95,000	0	-----
State Fair Service Contract	10,000	10,000	20,000	30,000	10,000	(12,500)
Transportation/Highway Aids	1,816,812	1,728,689	1,643,628	2,000,000	1,563,530	-----
Milwaukee County Library	407,020	385,471	379,762	375,000	362,668	-----
Misc. State/Fed Revenue	383,088	248,831	392,748	300,000	338,614	-----
Total Grants & Aids	\$6,396,436	\$6,022,676	\$6,313,076	\$13,679,390	\$6,965,289	\$34,268
Licenses, Permits, Fees						
Malt Beverage & Liquor	\$ 115,551	\$ 115,070	\$ 117,063	\$93,075	\$ 91,843	22,037
All Other Licenses	75,542	104,369	100,269	141,848	124,690	18,304
Bldg., Plumbg. & Electrical Permits	330,212	320,154	348,659	500,000	495,178	120,178
Overnight Parking Permits	205,774	211,040	263,737	350,250	277,346	14,658
Fire Inspection Fee	89,692	89,642	89,592	89,000	89,697	22,947

City of West Allis
Revenue Report
Period Ended September 30, 2004
Fiscal Month 9
Comparison of Prior Years Expense With 2004 Adopted Expenditures

	2001 Actual Revenues	2002 Actual Revenues	2003 Actual Revenues	2004 Adopted Revenues	2004 Current Period Revenue Actual	2004 Budget Over(Under)
All Other Permits	67,349	36,606	28,904	38,800	78,764	49,664
Total Licenses, Permits, Fees	\$884,120	\$876,880	\$948,223	\$1,212,973	\$1,157,517	\$247,787
Penalties and Forfeitures						
Court Fines & Costs	\$ 747,984	\$ 707,790	\$ 594,246	\$900,000	\$ 645,755	(29,245)
Parking Violations	584,059	619,991	655,331	995,000	736,358	(9,893)
Total Penalties and Forfeitures	\$1,332,043	\$1,327,781	\$1,249,577	\$1,895,000	\$1,382,113	(\$39,137)
Charges for Services						
General Government	\$ 49,621	\$ 26,415	\$ 23,811	\$26,000	\$ 67,557	48,057
Ambulance Fee	97,162	395,236	420,900	660,000	511,146	16,146
Fire Dept. - Inter-Facility Transports	-	-	-	50,000	0	0
Police	14,748	30,753	45,112	32,100	26,059	1,984
Fire	8,385	7,287	28,749	12,850	44,963	35,326
Milwaukee County Paramedic Aid	214,756	376,667	60,951	600,000	223,053	(226,947)
Health	103,628	122,553	130,154	141,300	114,774	8,799
Village of West Milw.-Health Servs. Agrmnt.	33,196	34,152	35,446	47,000	0	(35,250)
Senior Center	4,158	3,451	5,994	7,000	5,898	648
Public Works Services	68,839	95,485	105,385	112,000	190,597	106,597
Public Works Equipment Earnings	456,872	416,828	438,388	200,000	0	(150,000)
HIDTA Admin Fees	25,000	53,000	-	65,400	0	(49,050)
City Engineer	5,454	5,454	18,263	7,000	0	(5,250)
Finance	2,455	2,295	4,015	3,500	13,645	11,020
Information Services	68,313	19,278	46,814	30,000	22,142	(358)
Assessor	-	-	-	150	104	0
Print Shop	56,587	55,509	62,637	89,000	24,445	(42,305)
City Attorney	243	660	-	8,000	0	(6,000)
CAO	29,520	29,520	49,280	77,000	30,330	(27,420)
Library	48,976	49,708	74,582	85,200	73,399	9,499
City Treasurer	3,296	24,769	2,647	6,200	3,733	(917)
Total Charges For Services	\$ 1,291,210	\$1,749,020	\$1,553,127	2,259,700	\$1,351,845	(\$306,421)
Miscellaneous Revenue						

City of West Allis
Revenue Report
Period Ended September 30, 2004
Fiscal Month 9
Comparison of Prior Years Expense With 2004 Adopted Expenditures

	2001 Actual Revenues	2002 Actual Revenues	2003 Actual Revenues	2004 Adopted Revenues	2004 Current Period Revenue Actual	2004 Budget Over(Under)
Interest on Investment	\$ 1,647,241	\$ 694,838	\$ 562,815	\$1,000,000	\$ 577,389	(172,611)
Interest on Special Assessments	2,369	1,875	1,611	79,000	0	(59,250)
Rental of City Property	75,005	63,735	79,908	83,000	94,535	32,285
Green Market Rentals	45,258	43,626	55,597	68,600	0	(51,450)
Sale of Lands/Buildings	2,700	-	-	0	5,684	5,684
Other Sales	74,050	15,084	119,313	79,800	9,755	(50,095)
Cable Support Payments	-	-	-	150,000	0	
Administration Support - Storm Water	-	-	-	250,000	0	
Annual Hospital Payment	100,000	100,000	-	100,000	0	(75,000)
Annual Hospital Supplemental Payment	-	-	-	100,000	0	(75,000)
Total Miscellaneous Revenue	\$1,946,623	\$919,158	\$819,244	1,910,400	\$687,363	(\$445,437)
Reserve Funds Applied						
Equity Transfers	\$ 153,500	\$ -	\$ 279,334		\$ -	0
General Fund Applied	-	390	-	\$1,000,000	76	0
Total Reserve Funds Applied	\$153,500	\$390	\$279,334	1,000,000	\$76	0
Total General Fund Revenue	\$37,278,803	\$36,655,660	\$37,676,161	\$49,173,244	\$36,906,289	(\$748,474)
All Other Funds						
Debt Service Revenues						
Real Estate & Personal Property	\$ 5,067,156	\$ 3,305,244	\$ 4,809,671	\$3,308,536	\$16,314,800	13,006,264
Hospital & TIF Financing Sources	3,706,811	13,129,962	5,066,517	5,462,857	3,032,230	(1,064,913)
Total Debt Service	\$8,773,968	\$16,435,206	\$9,876,188	\$8,771,393	\$19,347,030	\$11,941,351
Special Revenue Funds						
Office of Cable Communications Revenues	\$ 192,449	\$ 236,036	\$ 252,698	\$400,500	\$252,746	-\$47,629
Community Development/Home/Rent Rehab	1,100,958	1,156,075	2,131,590	2,048,000	347,186	(1,188,814)
Housing Assistance Programs	1,394,867	1,655,483	2,414,119	3,266,298	2,185,334	(264,390)
Federal & State Health Grants	250,792	211,605	272,350	307,650	205,176	(25,561)
Police & Fire Grants	416,684	353,164	275,316	1,529,648	201,356	(945,880)
Miscellaneous Grants	4,501	109,385	74,889	0	82,038	82,038

City of West Allis
Revenue Report
Period Ended September 30, 2004
Fiscal Month 9
Comparison of Prior Years Expense With 2004 Adopted Expenditures

	2001 Actual Revenues	2002 Actual Revenues	2003 Actual Revenues	2004 Adopted Revenues	2004 Current Period Revenue Actual	2004 Budget Over(Under)
Storm Water Program	-	-	1,710,805	2,687,133	1,967,984	(47,366)
Revenue From Billings/Assessmts/Sales	1,709,264	1,399,858	-	0	0	0
Recycling Proceeds	-	-	-	\$0	0	
WA Business Improvement District	54,718	53,313	57,231	67,622	55,836	5,119
Quad Indemnification Fund	38,984	6,167	3,808	0	3,116	3,116
Total Special Revenue Funds	\$5,163,217	\$5,181,087	\$7,192,806	10,306,851	\$5,300,771	(\$2,429,367)
Enterprise Funds						
Sanitary Sewer Utility	\$ 2,926,908	\$ 3,303,257	\$ 2,901,419	\$4,113,600	\$2,925,652	(159,549)
Parking System (Meters/Property Sales)	31,337	34,784	24,123	30,500	15,485	(7,391)
Parking System (Property Taxes)	30,000	22,000	12,000	0	10,000	
Beloit Rd Public Housing (Rent)	253,242	253,604	263,038	345,000	267,552	8,802
Water Utility	4,243,516	4,697,587	3,992,291	5,842,488	4,120,694	(261,172)
Total Enterprise Funds	\$7,485,003	\$8,311,232	\$7,192,871	10,331,588	\$7,339,382	(\$419,309)
Capital Projects Fund						
Capital Projects	\$ 3,403,283	\$ 3,481,520	\$ 775,721	\$5,060,100	2,236,968	(1,558,107)
TIF Projects	775,378	3,339,366	157,345	6,233,000	10,186,241	5,511,491
Total Capital Projects Fund	\$ 4,178,661	\$ 6,820,885	\$ 933,066	11,293,100	\$12,423,208	\$3,953,383
Internal Service Fund						
Health Insurance Fund	\$ 1,393,997	\$ 6,855,107	\$ 5,027,561	14,542,236	5,050,482	1,516,531
Insurance Pool Revenues	298,748	308,426	319,582	368,349	331,132	(276,262)
Total Internal Service Revenues	\$ 1,692,744	\$7,163,532	\$5,347,143	\$14,910,585	\$5,381,614	\$1,240,270
TOTAL ALL CITY REVENUE	\$64,572,396	\$80,567,603	\$68,218,234	\$104,786,761	\$86,698,294	\$12,021,323

City of West Allis
Expenditure Report
 Period Ended September 30, 2004
 Fiscal Month: 9
 Comparison of Prior Years Expense With 2004 Adopted Expenditures

DEPARTMENT OR ACTIVITY	2001 Actual	2002 Actual	2003 Actual	2004 Adopted Expenditures	2004 Carryovers & Transfers	Adjusted Budget	2004 Current Period Expenditures	(Over)Under Budget
POLICY MAKING								
Common Council	\$ 78,494	\$ 78,845	\$ 79,679	\$ 96,090	\$ -	\$ 96,090	\$ 73,742	\$ (1,675)
Mayor	53,697	52,911	51,223	71,392	-	71,392	49,524	4,020
	\$ 132,191	\$ 131,756	\$ 130,902	\$ 167,482	\$ -	\$ 167,482	\$ 123,266	\$ 2,345
LEGAL, JUDICIAL, ADMIN								
City Attorney	\$ 368,033	\$ 312,098	\$ 295,672	405,850	1,248	407,098	\$ 286,871	18,453
Municipal Court	133,425	154,652	168,805	208,317	-	208,317	156,476	(238)
City Assessor	207,149	217,326	213,422	318,098	8,035	326,133	227,848	16,752
	\$ 708,607	\$ 684,076	\$ 677,899	\$ 932,265	\$ 9,283	\$ 941,548	\$ 671,194	\$ 34,967
ADMINISTRATION & FINANCE								
City Administrative Office	\$ 101,075	\$ 100,908	\$ 97,995	143,867	-	143,867	\$ 98,655	9,245
City Clerk/Treasurer	301,230	275,485	255,089	380,553	40,734	421,287	244,011	71,954
Information Services	363,788	336,083	401,586	634,597	134,688	769,285	553,394	23,570
Purchasing/Central Services	396,775	324,436	346,704	593,725	78,804	672,529	456,337	48,060
Personnel	198,378	185,453	192,076	270,583	25,059	295,642	177,106	44,626
Finance	208,547	206,294	210,113	301,195	2,300	303,495	212,574	15,047
	\$ 1,569,793	\$ 1,428,659	\$ 1,503,563	\$ 2,324,520	\$ 281,586	\$ 2,606,105	\$ 1,742,076	\$ 212,503
HEALTH, SAFETY, CULTURE								
Police & Fire Commission	\$ 6,517	\$ 3,770	\$ 5,184	13,150	-	13,150	\$ 9,707	156
Police Department	6,397,916	6,422,999	6,429,709	9,574,625	185,372	9,759,997	6,682,209	637,789
Fire Department	5,236,836	5,221,685	5,931,464	7,652,858	25,838	7,678,696	5,177,012	582,010
Planning	87,638	84,785	79,444	131,187	-	131,187	79,395	18,996
Bldg Inspection & Zoning	481,417	497,546	511,745	682,691	21,000	703,691	484,292	43,477
Health Department	943,187	935,509	906,519	1,336,099	2,895	1,338,994	1,016,366	(12,120)
Senior Center	107,128	103,182	106,460	137,826	249	138,075	90,769	12,787
Public Library	1,168,262	1,144,622	1,190,253	1,662,716	86,246	1,748,962	1,088,464	223,257
	\$ 14,428,901	\$ 14,414,099	\$ 15,160,778	\$ 21,191,152	\$ 321,600	\$ 21,512,752	\$ 14,628,212	\$ 1,505,352
PUBLIC WORKS, ENGINEERING								
Public Works	\$ 5,870,712	\$ 5,170,795	\$ 5,870,889	8,213,237	218,328	8,431,565	\$ 6,162,935	160,739
Recycling Program	375,673	336,819	353,416	-	-	-	-	-
Engineering	693,154	641,335	563,201	919,063	4,503	923,566	628,408	64,267
	\$ 6,939,539	\$ 6,148,950	\$ 6,787,506	\$ 9,132,300	\$ 222,831	\$ 9,355,131	\$ 6,791,342	\$ 225,006

City of West Allis
Expenditure Report
Period Ended September 30, 2004
Fiscal Month: 9
Comparison of Prior Years Expense With 2004 Adopted Expenditures

DEPARTMENT OR ACTIVITY	2001 Actual	2002 Actual	2003 Actual	2004 Adopted Expenditures	2004 Carryovers & Transfers	Adjusted Budget	2004 Current Period Expenditures	(Over)Under Budget
GENERAL EXPENSE								
Public Acqs, Bldgs, & Prot	\$ (116,011)	\$ 105,167	\$ 61,854	70,000	(70,000)	-	\$ -	-
Taxes, Refunds & Adjustments	29,799	29,799	69,030	49,730	(49,730)	-	-	-
Promos,Celebrations,Awards	83,217	77,278	81,696	78,475	(8,829)	69,646	40,513	11,721
General	286,715	307,285	556,780	394,500	193,797	588,297	638,194	(196,971)
Fringe Benefits	4,094,667	9,483,798	4,898,435	14,979,320	14,000	14,993,320	4,493,920	6,751,071
Debt Issuance Costs	18,130	36,132	-	3,500	(3,500)	-	-	-
Contingency	-	-	-	(150,000)	150,000	-	-	-
	4,396,518	10,039,460	5,667,796	15,425,525	225,738	15,651,263	5,172,627	6,565,820
TOTAL GENERAL FUND EXPENDITURES	28,175,548	32,846,999	29,928,444	49,173,244	1,061,037	50,234,281	29,128,718	6,546,993
TRANSFERS TO OTHER FUNDS	153,500	(46,977)	279,334					
TOTAL EXPENDITURES & TRANSFERS	\$ 28,329,048	\$ 32,800,022	\$ 30,207,778	\$ 49,173,244	\$ 1,061,037	\$ 50,234,281	\$ 29,128,718	\$ 6,546,993
*** ALL OTHER FUNDS ***								
DEBT								
General Debt Service Expenditures	\$ 3,499,384	\$ 6,862,267	\$ 3,428,752	3,543,286	-	3,543,286	\$ 17,954,673	
Hospital & TIF Debt Service Expenditures	5,043,669	4,586,808	4,448,910	4,909,484	-	4,909,484	2,356,882	
TOTAL DEBT SERVICE FUND EXPENDITURES	\$ 8,543,053	\$ 11,449,075	\$ 7,877,662	\$ 8,452,770	\$ -	\$ 8,452,770	\$ 20,311,555	\$ -
SPECIAL REVENUE FUNDS EXPENDITURES								
Office of Cable Communications	\$ 285,089	\$ 150,688	\$ 233,133	483,204	-	483,204	\$ 154,308	208,095
Community Development Programs	1,235,371	1,247,570	2,254,374	2,032,500	5	2,032,505	1,416,832	107,547
Housing Assistance Programs	1,607,351	1,755,610	2,136,470	3,266,298	-	3,266,298	2,149,498	300,226
Federal & State Health Grants	191,265	207,519	215,652	307,650	-	307,650	191,200	39,538
Police & Fire Grants	1,010,774	1,011,811	1,146,563	1,525,348	-	1,525,348	635,331	508,680
Miscellaneous Grants	9,033	133,347	350,339	-	-	-	151,489	(151,489)
Storm Water Program	935,189	1,213,375	2,537,828	3,674,751	-	3,674,751	814,355	1,941,708
WA Business Improvement District (BID)	13,814	16,997	10,746	68,625	-	68,625	12,023	39,446
TOTAL SPECIAL REVENUE FUND EXPENDITURES	\$ 5,287,887	\$ 5,736,918	\$ 6,885,104	\$ 11,358,376	\$ 5	\$ 11,358,381	\$ 5,526,036	\$ 2,993,750
ENTERPRISE FUNDS EXPENDITURES								
Sanitary Sewer Utility	\$ 2,464,379	\$ 2,389,741	\$ 1,733,921	3,929,026	-	3,929,026	\$ 4,188,047	(1,241,278)
Parking System	17,257	28,624	16,394	28,482	-	28,482	10,067	11,294
Beloit Rd Public Housing	237,750	202,840	247,257	329,509	-	329,509	67,013	180,119
Water Utility	3,944,973	3,946,812	3,779,444	6,057,424	-	6,057,424	3,905,678	637,390
TOTAL ENTERPRISE FUNDS EXPENDITURES	\$ 6,664,359	\$ 6,568,017	\$ 5,777,016	\$ 10,344,441	\$ -	\$ 10,344,441	\$ 8,170,805	\$ (412,474)
CAPITAL PROJECTS FUND EXPENDITURES								
Capital Improvements	\$ 1,988,480	\$ 1,810,411	\$ 3,597,800	8,522,000	-	8,522,000	\$ 2,953,051	3,438,449
TIF Improvements	1,622,365	1,670,598	3,491,545	4,109,000	-	4,109,000	3,772,797	(691,047)
TOTAL CAPITAL PROJECTS FUNDS EXPENDITURES	\$ 3,610,845	\$ 3,481,010	\$ 7,089,345	\$ 12,631,000	\$ -	\$ 12,631,000	\$ 6,725,848	\$ 2,747,402

City of West Allis
 Expenditure Report
 Period Ended September 30, 2004
 Fiscal Month: 9
 Comparison of Prior Years Expense With 2004 Adopted Expenditures

DEPARTMENT OR ACTIVITY	2001 Actual	2002 Actual	2003 Actual	2004 Adopted Expenditures	2004 Carryovers & Transfers	Adjusted Budget	2004 Current Period Expenditures	(Over)Under Budget
INTERNAL SERVICE FUND								
Health Insurance Fund	\$ 5,528,674	\$ 7,055,139	\$ 8,391,272	14,542,236	-	14,542,236	\$ 9,224,357	1,682,320
Insurance Pool Expenditures	160,573	141,923	121,129	92,089	-	92,089	55,052	14,015
TOTAL INTERNAL SERVICE FUND EXPENDITURES	\$ 5,689,248	\$ 7,197,062	\$ 8,512,401	\$ 14,634,325	\$ -	\$ 14,634,325	\$ 9,279,409	\$ 1,896,335
TOTAL ALL CITY EXPENDITURES & TRANSFERS	\$ 58,124,440	\$ 67,232,106	\$ 68,349,304	\$ 106,594,156	\$ 1,061,042	\$ 107,655,198	\$ 79,141,371	\$ 15,572,005