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City of West Allis Matter Summary

7525 W. Greenfield Ave.
West Allis, WI 53214

File Number	Title	Status
2003-0695	Communication	In Committee
Comptroller/Manager of Finance submitting the City of West Allis Unaudited Financial Statement Package for the period ended September 30, 2003.		
Introduced: 11/4/2003		Controlling Body: Administration & Finance Committee

COMMITTEE RECOMMENDATION POF

ACTION DATE:	MOVER	SECONDER		AYE	NO	PRESENT	EXCUSED
<u>11-4-03</u>	✓		Barczak	✓			
			Czaplewski	✓			
			Kopplin	✓			
			Lajsic	✓			
			Narlock				
		✓	Reinke	✓			
			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 Placed on file

ACTION DATE:	MOVER	SECONDER		AYE	NO	PRESENT	EXCUSED
<u>11-4-03</u>	✓		Barczak	✓			
			Czaplewski	✓			
			Kopplin	✓			
		✓	Lajsic	✓			
			Narlock	✓			
			Reinke	✓			
			Sengstock	✓			
			Trudell				✓
			Vitale	✓			
			Weigel	✓			
			TOTAL	<u>9</u>	<u>0</u>		<u>1</u>



CITY OF WEST ALLIS

WISCONSIN



November 4, 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 September 30, 2003 for your review and approval.

Sincerely

Gary Schmid, CPA
Comptroller/Manager of Finance

Attachment

City of West Allis, Wisconsin

Unaudited Income Statement Package

Period Ended September 30, 2003

City of West Allis
Revenue Report
Period Ended September 30, 2003
Fiscal Month 9
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	\$ 24,032,939	\$ 24,490,769	\$25,312,079	\$ 25,316,641	6,332,581
Mobile Home/Trailer	161,421	137,905	155,865	140,000	124,334	19,334
Hotel/Motel	18,472	15,258	6,371	40,000	14,520	(15,480)
State Sales Tax	(1,202)	(23)	1,760	0	(1,040)	(1,040)
Tax Equivalent-Beloit Rd Housing	112,792	0	109,891	110,000	117,637	35,137
Tax Equivalent-Water Utility	465,750	465,750	465,750	613,556	414,000	(46,167)
Tax Equivalent-Medical Office Bldg	238,472	375,657	313,336	270,000	341,227	138,727
Tax Equivalent-Hospital Lab Equipment	50,000	50,000	0	50,000	0	(37,500)
Other Tax Equivalent (Holie, Beths.)	26,692	26,821	27,910	27,000	36,140	15,890
Tax Delinquencies & Penalties	267,112	170,565	188,104	150,000	150,121	37,621
Total Taxes	\$24,358,145	\$25,274,872	\$25,759,756	\$26,712,635	\$26,513,580	\$6,479,104
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	47,653
Police Training	21,600	20,960	21,600	21,600	29,700	13,500
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	320,383	383,088	248,831	300,000	392,748	-----
Total Grants & Aids	\$6,229,892	\$6,396,436	\$6,022,676	\$14,906,825	\$6,313,076	\$58,653
Licenses, Permits, Fees						
Malt Beverage & Liquor	\$ 114,277	\$ 115,551	\$ 115,070	\$96,200	\$117,063	44,913
All Other Licenses	51,613	75,542	104,369	132,860	100,269	624
Bldg., Plumbg, & Electrical Permits	336,005	330,212	320,154	464,900	348,659	(16)
Overnight Parking Permits	200,024	205,774	211,040	330,494	263,737	15,866
Fire Inspection Fee	88,713	89,692	89,642	89,000	89,592	22,842
All Other Permits	61,482	67,349	36,606	32,700	28,904	4,379
Total Licenses, Permits, Fees	\$852,115	\$884,120	\$876,880	\$1,146,154	\$948,223	\$88,608

City of West Allis
Revenue Report
Period Ended September 30, 2003
Fiscal Month 9
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	\$ 797,720	\$ 747,984	\$ 707,790	\$925,000	\$594,246	(99,504)
Parking Violations	549,664	584,059	619,991	725,000	655,331	111,581
Total Penalties and Forfeitures	\$1,347,384	\$1,332,043	\$1,327,781	\$1,650,000	\$1,249,577	\$12,077
Charges for Services						
General Government	\$ 35,715	\$ 49,621	\$ 26,415	\$28,650	\$23,811	2,324
Ambulance Fee	83,535	97,162	395,236	770,000	420,900	(156,600)
Police	37,016	14,748	30,753	27,600	45,112	24,412
Fire	6,455	8,385	7,287	11,650	28,749	20,011
Milwaukee County Paramedic Aid	261,599	214,756	376,667	600,000	60,951	(389,049)
Health	96,833	103,628	122,553	106,900	130,154	49,979
Village of West Milw.-Health Servs. Agrmnt.	32,611	33,196	34,152	46,000	35,446	946
Senior Center	5,538	4,158	3,451	7,000	5,994	744
Public Works Services	69,390	68,839	95,485	107,500	105,385	24,760
Public Works Equipment Earnings	363,176	456,872	416,828	160,000	438,388	318,388
HIDTA Admin Fees	20,000	25,000	53,000	50,000	0	(37,500)
City Engineer	5,454	5,454	5,454	6,000	18,263	13,763
Finance	2,295	2,455	2,295	3,500	4,015	1,390
Data Processing	19,669	68,313	19,278	30,000	46,814	24,314
Print Shop	67,434	56,587	55,509	89,000	62,637	(4,113)
City Attorney	967	243	660	10,000	0	(7,500)
CAO	29,520	29,520	29,520	77,000	49,280	(8,470)
Library	48,040	48,976	49,708	69,505	74,582	22,453
City Treasurer	6,108	3,296	24,769	6,200	2,647	(2,003)
Total Charges For Services	\$1,191,355	\$1,291,210	\$1,749,020	2,206,505	\$1,553,127	(\$101,752)
Miscellaneous Revenue						
Interest on Investment	\$ 1,566,184	\$ 1,647,241	\$ 694,838	\$1,400,000	\$562,815	(487,185)
Interest on Special Assessments	358	2,369	1,875	79,000	1,611	(57,639)
Rental of City Property	75,657	75,005	63,735	83,000	79,908	17,658
Green Market Rentals	54,869	45,258	43,626	64,140	55,597	7,492

City of West Allis
Revenue Report
Period Ended September 30, 2003
Fiscal Month 9
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)
Sale of Lands/Buildings	36,400	2,700	0	0	0	0
Other Sales	16,210	74,050	15,084	79,800	119,313	59,463
Annual Hospital Payment	\$ 100,000	100,000	100,000	200,000	0	(150,000)
Total Miscellaneous Revenue	\$1,849,678	\$1,946,623	\$919,158	1,905,940	\$819,244	(\$610,211)
Reserve Funds Applied						
Equity Transfers	\$ -	\$ 153,500	\$ -	\$ -	\$ 279,334	279,334
General Fund Applied	125,000	0	390	\$275,000	0	0
Total Reserve Funds Applied	\$125,000	\$153,500	\$390	275,000	\$279,334	279,334
Total General Fund Revenue	\$35,953,570	\$37,278,803	\$36,655,660	\$48,803,059	\$37,676,161	\$6,205,813
All Other Funds						
Debt Service Revenues						
Real Estate & Personal Property	\$ 4,706,869	\$ 5,067,156	\$ 3,305,244	\$3,304,323	\$4,809,671	1,505,348
Hospital & TIF Financing Sources	3,218,829	3,706,811	13,129,962	5,293,488	5,066,517	1,096,401
Total Debt Service	\$7,925,699	\$8,773,968	\$16,435,206	\$8,597,811	\$9,876,188	\$2,601,749
Special Revenue Funds						
MADACC-Animal Control	\$ 445,732	\$ -	\$ -	0	\$ -	0
Office of Cable Communications Revenues	94,666	192,449	236,036	400,000	252,698	(47,302)
Community Development/Home/Rent Rehab	1,233,817	1,100,958	1,156,075	1,993,750	2,131,590	636,277
Housing Assistance Programs	1,544,156	1,394,867	1,655,483	2,925,604	2,414,119	219,916
Federal & State Health Grants	197,899	250,792	211,605	339,400	272,350	17,800
Police & Fire Grants	585,488	416,684	353,164	477,827	275,316	(83,055)
Miscellaneous Grants	0	4,501	109,385	0	74,889	74,889
Storm Water Program	0	0	0	2,364,724	1,710,805	(62,738)
Revenue From Billings/Assessmts/Sales	1,740,891	1,709,264	1,399,858	0	0	0
Recycling Proceeds	0	0	0	0	0	0
WA Business Improvement District	52,675	54,718	53,313	69,425	57,231	5,162

City of West Allis
Revenue Report
Period Ended September 30, 2003
Fiscal Month 9
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)
Quad Indemnification Fund	102,094	38,984	6,167	0	3,808	3,808
Total Special Revenue Funds	\$5,997,418	\$5,163,217	\$5,181,087	8,570,730	\$7,192,805	\$764,757
Enterprise Funds						
Sanitary Sewer Utility	\$ 2,806,935	\$ 2,926,908	\$ 3,303,257	\$4,038,000	\$2,901,419	(127,081)
Parking System (Meters/Property Sales)	32,856	31,337	34,784	54,000	24,123	(16,377)
Parking System (Property Taxes)	16,000	30,000	22,000	0	12,000	
Beloit Rd Public Housing (Rent)	247,170	253,242	253,604	342,000	263,038	6,538
Water Utility	4,044,287	4,243,516	4,697,587	5,874,962	3,992,291	(413,931)
Total Enterprise Funds	\$7,147,248	\$7,485,003	\$8,311,232	10,308,962	\$7,192,871	(\$550,851)
Capital Projects Fund						
Capital Projects	\$ 3,707,485	\$ 3,403,283	\$ 3,481,520	\$2,845,000	775,721	(1,358,029)
TIF Projects	560,181	775,378	3,339,366	3,200,000	157,345	(2,242,655)
Total Capital Projects Fund	\$ 4,267,666	\$ 4,178,661	\$6,820,885	6,045,000	\$933,066	(\$3,600,684)
Internal Service Fund						
Health Insurance Fund	\$ -	\$ 1,393,997	\$ 6,855,107	12,526,415	5,027,561	(8,461,745)
Insurance Pool Revenues	290,062	298,748	308,426	369,077	319,582	(276,808)
Total Internal Service Revenues	\$290,062	\$1,692,744	\$7,163,532	\$12,895,492	\$5,347,143	(\$8,738,553)
TOTAL ALL CITY REVENUE	\$61,581,663	\$64,572,396	\$80,567,603	\$95,221,054	\$68,218,234	\$5,143,977

City of West Allis
Expenditure Report
Period Ended September 30, 2003
Fiscal Month: 9
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	\$ 73,668	\$ 78,494	\$ 78,845	\$ 103,740	\$ -	\$ 103,740	\$ 79,679	\$ (1,874)
Mayor	52,055	53,697	52,911	72,736	404	73,140	51,223	3,632
	\$ 125,723	\$ 132,191	\$ 131,756	\$ 176,476	\$ 404	\$ 176,880	\$ 130,902	\$ 1,758
LEGAL, JUDICIAL, ADMIN								
City Attorney	\$ 337,897	\$ 368,033	\$ 312,098	404,500	63,561	468,061	\$ 295,672	55,374
Municipal Court	151,340	133,425	154,652	200,974		200,974	168,805	(18,074)
City Assessor	194,220	207,149	217,326	307,351	4,800	312,151	213,422	20,691
City Clerk/Treasurer	287,802	301,230	275,485	444,501	62,824	507,325	255,089	125,405
	\$ 971,258	\$ 1,009,837	\$ 959,561	\$ 1,357,326	\$ 131,185	\$ 1,488,511	\$ 932,987	\$ 183,396
ADMINISTRATION & FINANCE								
City Administrative Office	\$ 98,852	\$ 101,075	\$ 100,908	133,234		133,234	\$ 97,995	1,930
Information Services	295,606	363,788	336,083	639,563	94,681	734,244	401,586	149,097
Purchasing/Central Services	337,857	396,775	324,436	597,192	35,000	632,192	346,704	127,440
Personnel	203,217	198,378	185,453	269,647	15,361	285,008	192,076	21,680
Finance	213,470	208,547	206,294	285,924	2,000	287,924	210,113	5,830
	\$ 1,149,003	\$ 1,268,563	\$ 1,153,174	\$ 1,925,560	\$ 147,042	\$ 2,072,602	\$ 1,248,474	\$ 305,977
HEALTH, SAFETY, CULTURE								
Police & Fire Commission	\$ 13,136	\$ 6,517	\$ 3,770	17,350	3,700	21,050	\$ 5,184	10,603
Police Department	6,371,236	6,397,916	6,422,999	9,248,228	94,003	9,342,231	6,429,709	576,964
Fire Department	5,272,407	5,236,836	5,221,685	7,433,764	145,968	7,579,732	5,931,464	(246,665)
Planning	51,388	87,638	84,785	127,845	1,050	128,895	79,444	17,227
Bldg Inspection & Zoning	458,304	481,417	497,546	670,379	11,000	681,379	511,745	(711)
Health Department	926,850	943,187	935,509	1,269,608	2,543	1,272,151	906,519	47,594
Senior Center	99,335	107,128	103,182	151,442	185	151,627	106,460	7,260
Public Library	1,143,021	1,168,262	1,144,622	1,677,567	131,673	1,809,240	1,190,253	166,677
	\$ 14,335,677	\$ 14,428,901	\$ 14,414,099	\$ 20,596,183	\$ 390,122	\$ 20,986,305	\$ 15,160,778	\$ 576,951
PUBLIC WORKS, ENGINEERING								
Public Works	\$ 5,433,058	\$ 5,870,712	\$ 5,170,795	7,771,476	59,441	7,830,917	\$ 5,870,889	2,298
Recycling Program	345,476	375,673	336,819	601,329		601,329	353,416	97,581
Engineering	692,399	693,154	641,335	1,012,826	39,821	1,052,647	563,201	226,284
	\$ 6,470,932	\$ 6,939,539	\$ 6,148,950	\$ 9,385,631	\$ 99,262	\$ 9,484,893	\$ 6,787,506	\$ 326,164

City of West Allis
Expenditure Report
Period Ended September 30, 2003
Fiscal Month: 9

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	\$ 68,595	\$ (116,011)	\$ 105,167	60,000	4,165	64,165	\$ 61,854	(13,730)
Taxes, Refunds & Adjustments	32,027	29,799	29,799	49,730		49,730	69,030	(31,733)
Promos,Celebrations,Awards	101,723	83,217	77,278	122,825	12,439	135,264	81,696	19,752
General	232,307	286,715	307,285	388,500		388,500	556,780	(265,405)
Fringe Benefits	9,370,173	4,094,667	9,483,798	13,138,428	6,300	13,144,728	4,898,435	4,960,111
Debt Issuance Costs	24,201	18,130	36,132	27,400		27,400	-	20,550
Contingency	-	-	-	1,575,000		1,575,000	-	1,181,250
	9,829,026	4,396,518	10,039,460	15,361,883	22,904	15,384,787	5,667,796	5,870,794
TOTAL GENERAL FUND EXPENDITURES	32,881,619	28,175,548	32,846,999	48,803,059	790,919	49,593,978	29,928,444	7,267,040
TRANSFERS TO OTHER FUNDS	1,000,000	153,500	(46,977)				279,334	
TOTAL EXPENDITURES & TRANSFERS	\$ 33,881,619	\$ 28,329,048	\$ 32,800,022	\$ 48,803,059	\$ 790,919	\$ 49,593,978	\$ 30,207,778	\$ 7,267,040
*** ALL OTHER FUNDS ***								
DEBT								
General Debt Service Expenditures	\$ 3,338,607	\$ 3,499,384	\$ 6,862,267	3,628,006		3,628,006	\$ 3,428,752	
Hospital & TIF Debt Service Expenditures	4,877,506	5,043,669	4,586,808	4,981,472		4,981,472	4,448,910	
TOTAL DEBT SERVICE FUND EXPENDITURES	\$ 8,216,112	\$ 8,543,053	\$ 11,449,075	\$ 8,609,478	\$ -	\$ 8,609,478	\$ 7,877,662	\$ -
SPECIAL REVENUE FUNDS EXPENDITURES								
Office of Cable Communications	\$ 156,099	\$ 285,089	\$ 150,688	334,514		334,514	\$ 233,133	17,752
Community Development Programs	1,453,703	1,235,371	1,247,570	1,979,250		1,979,250	2,254,374	(769,936)
Housing Assistance Programs	1,540,880	1,607,351	1,755,610	2,925,604		2,925,604	2,136,470	57,733
Federal & State Health Grants	188,345	191,265	207,519	339,400		339,400	215,652	38,898
Police & Fire Grants	750,700	1,010,774	1,011,811	479,827		479,827	1,146,563	(786,693)
Miscellaneous Grants	65,725	9,033	133,347	-		-	350,339	(350,339)
Storm Water Program	1,351,140	935,189	1,213,375	3,398,607		3,398,607	2,537,828	11,127
WA Business Improvement District (BID)	21,275	13,814	16,997	70,425		70,425	10,746	42,073
TOTAL SPECIAL REVENUE FUND EXPENDITURES	\$ 5,527,867	\$ 5,287,887	\$ 5,736,918	\$ 9,527,627	\$ -	\$ 9,527,627	\$ 8,885,104	\$ (1,739,384)
ENTERPRISE FUNDS EXPENDITURES								
Sanitary Sewer Utility	\$ 2,493,012	\$ 2,464,379	\$ 2,389,741	4,028,486		4,028,486	\$ 1,733,921	1,287,444
Parking System	20,065	17,257	28,624	53,134		53,134	16,394	23,456
Beloit Rd Public Housing	236,510	237,750	202,840	317,963		317,963	247,257	(8,784)
Water Utility	3,514,254	3,944,973	3,946,812	6,040,372		6,040,372	3,779,444	750,835
TOTAL ENTERPRISE FUNDS EXPENDITURES	\$ 6,263,841	\$ 6,664,360	\$ 6,568,017	\$ 10,439,955	\$ -	\$ 10,439,955	\$ 5,777,015	\$ 2,052,951

City of West Allis
Expenditure Report
Period Ended September 30, 2003
Fiscal Month: 9

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	\$ 2,729,019	\$ 1,988,480	\$ 1,810,411	6,994,000		6,994,000	\$ 3,597,800	1,647,700
TIF Improvements	576,925	1,622,365	1,670,598	3,386,546		3,386,546	3,491,545	(951,635)
TOTAL CAPITAL PROJECTS FUNDS EXPENDITURES	\$ 3,305,945	\$ 3,610,845	\$ 3,481,010	\$ 10,380,546	\$ -	\$ 10,380,546	\$ 7,089,345	\$ 696,055
INTERNAL SERVICE FUND								
Health Insurance Fund	\$ -	\$ 5,528,674	\$ 7,055,139	12,526,415		12,526,415	\$ 8,391,272	1,003,539
Insurance Pool Expenditures	177,590	160,573	141,923	115,617		115,617	121,129	(34,416)
TOTAL INTERNAL SERVICE FUND EXPENDITURES	\$ 177,590	\$ 5,689,248	\$ 7,197,062	\$ 12,642,032	\$ -	\$ 12,642,032	\$ 8,512,401	\$ 969,123
TOTAL ALL CITY EXPENDITURES & TRANSFERS	\$ 57,372,973	\$ 58,124,440	\$ 67,232,106	\$ 100,402,697	\$ 790,919	\$ 101,193,616	\$ 66,349,304	\$ 9,245,795