



DEPARTMENT OF ADMINISTRATION & FINANCE
FINANCE DIVISION

9/10/2015

Common Council
Administration and Finance Committee
West Allis, WI

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Dear Council Members:

Enclosed are the monthly financial statements for the period ended August 31st, 2015.

I welcome your feedback and I will be happy to answer any question or provide further information.

Sincerely,

Mark D. Wyss
Finance Director/Comptroller/City Treasurer



Monthly
Financial
Report

August 31st, 2015

City of West Allis, WI
August 31st, 2015

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CITY OF WEST ALLIS

Balance Sheet

General Fund

August 31st, 2015

ASSETS

Cash and Investments	\$ 60,162,865.87
Receivables	
Taxes	37,693
Delinquent Personal Prop Taxes	251,038
Accounts	577,555
Notes and loans	5,312,931
Special Assessments	-
Interest	-
Due from other funds	-
Due from other governmental units	6,800
Inventories and prepaid items	1,762,923
	<hr/>
TOTAL ASSETS	\$ 68,111,805

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES

Liabilities	
Accounts Payable	\$ 154,794
Accrued Liabilities	3,036,469
Due to funds	4,660,145
Due to other governmental units	-
Due to component unit	-
Deposits	967,245
Unearned revenue	-
Total Liabilities	8,818,653
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Deferred Inflows of Resources	
Property taxes	1,015,250
Special assessments	-
Notes and loans	-
Total Deferred Inflows of Resources	1,015,250
	<hr/>
Fund Balances	
Fund Balance	19,623,294
Nonspendable	
Inventories and prepaid items	1,441,220
Long-term receivables	10,460,500
Committed	1,986,566
Assigned	24,766,322
Unassigned	-
Total Fund Balances	58,277,902
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TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 68,111,805

CITY OF WEST ALLIS
Statement of Net Position
Enterprise Funds
August 31st, 2015

	Water	Sanitary Sewer	Storm Water	Solid Waste
ASSETS				
Current Assets				
Cash and Investments	\$ (3,352,127)	\$ 870,622	\$ 1,045,405	\$ 3,142,300
Receivables	-	-	-	-
Taxes	-	-	-	-
Accounts	3,566,375	1,711,009	1,112,760	410,789
Interest	-	-	-	-
Inventories and prepaid items	1,328,720	-	-	-
Total Current Assets	1,542,967	2,581,632	2,158,165	3,553,088
Non Current Assets				
Capital Assets				
Land	57,990	-	-	-
Construction in Progress	27,109	489,845	56,936	-
Buildings	114,862	-	-	-
Infrastructure	36,870,741	36,294,331	43,881,270	-
Machinery and Equipment	2,436,394	740,017	1,572,165	679,735
Accumulated depreciation	(14,551,292)	(7,118,282)	(11,154,766)	(344,150)
Total Capital Assets	24,955,804	30,405,911	34,355,605	335,585
TOTAL ASSETS	26,498,771	32,987,542	36,513,770	3,888,673

DEFERRED OUTFLOWS OF RESOURCES

	Water	Sanitary Sewer	Storm Water	Solid Waste
LIABILITIES				
Current Liabilities				
Accounts Payable	(35,478)	39,731	3,800	239
Accrued Liabilities	54,296	1,000	-	-
Accrued interest payable	2,804	-	-	-
Deposits	66,589	-	-	-
Due to other funds	-	-	-	-
Due to other governmental units	-	1,406,412	-	-
Long-Term Liabilities-due within one year	-	18,064	-	-
Unearned revenue	-	-	-	-

CITY OF WEST ALLIS
 Statement of Net Position
 Enterprise Funds
 August 31st, 2015

	Water	Sanitary Sewer	Storm Water	Solid Waste
Total Current Liabilities	88,210	1,465,208	3,800	239
Long Term Obligations				
General obligation debt	9,225,819	13,459,460	1,376,772	-
Other post employment benefits	1,901,036	-	-	-
Total Long-term Obligations	11,126,855	13,459,460	1,376,772	-
TOTAL LIABILITIES	11,215,065	14,924,668	1,380,572	239

NET POSITION

Fund Balance Reservations	332,360	337,646	587,985	100,703
Prior Year Reserved for Encumbrance	92,399	333,148	138,313	-
Contributed Capital	360	5,585,852	-	319,379
Retained Earnings	14,858,588	11,806,228	34,406,900	3,468,352
TOTAL NET POSITION	15,283,706	18,062,874	35,133,198	3,888,435

TOTAL LIABILITIES AND FUND EQUITY	\$ 26,498,771	\$ 32,987,542	\$ 36,513,770	\$ 3,888,673
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**CITY OF WEST ALLIS
REVENUE SUMMARY-ALL FUNDS
For the Period Ended August 31st, 2015**

	2013	2014	2015	2015	2015	2015	% Budget Used	Remaining Budget
	Actual	Actual	Budget	Adjusted Budget	Revenues to Date			
Taxes								
Real Estate & Personal Property	\$ 33,124,329	\$ 33,342,426	\$ 33,472,719	\$ 33,472,719	\$ 33,435,513	\$ 33,435,513		\$ 37,206
Mobile Home/Trailer	\$ 78,270	\$ 73,399	\$ 80,000	\$ 80,000	\$ 74,017	\$ 74,017		\$ 5,983
Hotel/Motel	\$ 53,817	\$ 64,510	\$ 115,000	\$ 115,000	\$ 37,567	\$ 37,567		\$ 77,433
State Sales Tax	\$ 1,120	\$ 390	\$ -	\$ -	\$ 785	\$ 785		\$ (785)
Tax Equiv. - Physicians Office Tower	\$ 609,009	\$ 696,541	\$ 676,700	\$ 676,700	\$ 676,090	\$ 676,090		\$ 610
Other Tax Equivalent (Holie Beths.)	\$ 158,773	\$ 171,304	\$ 169,500	\$ 169,500	\$ 171,781	\$ 171,781		\$ (2,281)
Tax Delinquencies & Penalties	\$ 430,786	\$ 466,288	\$ 377,500	\$ 377,500	\$ 134,405	\$ 134,405		\$ 243,095
Total Taxes	\$ 34,456,104	\$ 34,814,857	\$ 34,891,419	\$ 34,891,419	\$ 34,530,157	\$ 34,530,157	99%	\$ 361,262
Intergovernmental Grants & Aids								
State Shared Revenues	\$ 7,271,168	\$ 7,268,863	\$ 7,261,100	\$ 7,261,100	\$ 1,089,180	\$ 1,089,180		\$ 6,171,920
Expenditure Restraint Program	\$ 1,609,640	\$ 1,548,237	\$ 1,520,270	\$ 1,520,270	\$ 1,520,274	\$ 1,520,274		\$ (4)
Exempt Computer Equipment	\$ 177,455	\$ 177,631	\$ 177,600	\$ 177,600	\$ 206,182	\$ 206,182		\$ (28,582)
Fire Insurance Premiums Tax Rebates	\$ 147,156	\$ 166,003	\$ 166,000	\$ 166,000	\$ 152,707	\$ 152,707		\$ 13,293
Municipal Services Payment	\$ 128,342	\$ 8,314	\$ 200,000	\$ 200,000	\$ 8,767	\$ 8,767		\$ 191,233
State Fair Service Contract	\$ 230,000	\$ 230,000	\$ 30,000	\$ 30,000	\$ 230,000	\$ 230,000		\$ (200,000)
Transportation/Highway Aids	\$ 2,241,407	\$ 2,208,565	\$ 2,340,700	\$ 2,340,700	\$ 1,752,277	\$ 1,752,277		\$ 588,423
Milwaukee County Library	\$ 260,943	\$ 264,667	\$ 265,000	\$ 265,000	\$ 268,304	\$ 268,304		\$ (3,304)
DOJ-Police Training Funds	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000		\$ (20,000)
Total Grants & Aids	\$ 12,066,111	\$ 11,872,280	\$ 11,960,670	\$ 11,960,670	\$ 5,247,690	\$ 5,247,690	44%	\$ 6,712,980
Licenses, Permits, Fees								
Malt Beverage & Liquor	\$ 97,780	\$ 99,042	\$ 99,450	\$ 99,450	\$ 88,588	\$ 88,588		\$ 10,862
All Other Licenses	\$ 151,038	\$ 135,916	\$ 152,050	\$ 152,050	\$ 128,403	\$ 128,403		\$ 23,647
Bldg., Plumbg. & Electrical Permits	\$ 640,936	\$ 900,490	\$ 681,400	\$ 681,400	\$ 582,030	\$ 582,030		\$ 99,370
Planning & Development Fees	\$ 49,190	\$ 41,111	\$ 34,000	\$ 34,000	\$ 28,350	\$ 28,350		\$ 5,650
Overnight Parking Permits	\$ 351,556	\$ 376,104	\$ 370,400	\$ 370,400	\$ 286,155	\$ 286,155		\$ 84,245
Fire Inspection Fee	\$ 89,989	\$ 89,589	\$ 90,000	\$ 90,000	\$ -	\$ -		\$ 90,000
Landlord Tenant Fee	\$ 19,400	\$ 15,505	\$ 20,000	\$ 20,000	\$ 10,150	\$ 10,150		\$ 9,850
All Other Permits	\$ 114,672	\$ 77,785	\$ 61,450	\$ 61,450	\$ 46,315	\$ 46,315		\$ 15,135
Total Licenses, Permits, Fees	\$ 1,514,561	\$ 1,735,542	\$ 1,508,750	\$ 1,508,750	\$ 1,169,990	\$ 1,169,990	78%	\$ 338,760
Penalties and Forfeitures								
Court Fines & Costs	\$ 1,195,902	\$ 1,205,816	\$ 1,125,000	\$ 1,125,000	\$ 822,524	\$ 822,524		\$ 302,476
Parking Violations	\$ 920,474	\$ 912,005	\$ 1,050,000	\$ 1,050,000	\$ 723,280	\$ 723,280		\$ 326,720
Total Penalties and Forfeitures	\$ 2,116,376	\$ 2,117,821	\$ 2,175,000	\$ 2,175,000	\$ 1,545,804	\$ 1,545,804	71%	\$ 629,196

CITY OF WEST ALLIS
REVENUE SUMMARY-ALL FUNDS
 For the Period Ended August 31st, 2015

	2013	2014	2015	2015	2015	% Budget Used	Remaining Budget
	Actual	Actual	Budget	Adjusted Budget	Revenues to Date		
Charges for Services							
General Government	\$ 65,564	\$ 122,499	\$ 79,400	\$ 79,400	\$ 79,960	\$	\$ (560)
HIDTA Resident Fees	\$ 90,000	\$ 92,000	\$ 92,000	\$ 92,000	\$ 94,000	\$	\$ (2,000)
Resident & Non-Resident Ambulance Fee	\$ 1,484,411	\$ 1,507,481	\$ 1,255,000	\$ 1,255,000	\$ 996,639	\$	\$ 258,361
Milwaukee County Paramedic Aid	\$ 122,617	\$ 47,711	\$ 150,000	\$ 150,000	\$ 80,882	\$	\$ 69,118
MMSD Tunnel Rescue Admin Fee	\$ -	\$ 1,729	\$ -	\$ -	\$ -	\$	\$ -
Police	\$ 115,359	\$ 267,682	\$ 216,350	\$ 216,350	\$ 100,039	\$	\$ 116,311
Fire	\$ 45,398	\$ 74,312	\$ 45,000	\$ 45,000	\$ 30,716	\$	\$ 14,284
Health	\$ 202,609	\$ 267,225	\$ 222,810	\$ 222,810	\$ 196,794	\$	\$ 26,016
Village of West Milw.-Health Servs. Agrmt.	\$ 66,772	\$ 70,483	\$ 70,400	\$ 70,400	\$ 71,791	\$	\$ (1,391)
Senior Center	\$ 5,349	\$ 6,821	\$ 6,700	\$ 6,700	\$ 1,513	\$	\$ 5,187
Public Works Services	\$ 314,318	\$ 317,758	\$ 150,000	\$ 150,000	\$ 160,118	\$	\$ (10,118)
Public Works Equipment Earnings	\$ 467,981	\$ 658,456	\$ 325,000	\$ 325,000	\$ 432,786	\$	\$ (107,786)
Finance	\$ 63	\$ -	\$ -	\$ -	\$ -	\$	\$ -
Information Technology	\$ 3,734	\$ 5,163	\$ 4,500	\$ 4,500	\$ 133	\$	\$ 4,367
Print Shop	\$ 62,342	\$ 64,748	\$ 55,000	\$ 55,000	\$ 36,443	\$	\$ 18,557
City Attorney	\$ 7,390	\$ (6,202)	\$ 20,000	\$ 20,000	\$ 3,871	\$	\$ 16,129
CAO	\$ 101,419	\$ 104,699	\$ 100,000	\$ 100,000	\$ -	\$	\$ 100,000
Library	\$ 84,947	\$ 84,537	\$ 90,000	\$ 90,000	\$ 54,018	\$	\$ 35,982
City Clerk/Treasurer	\$ 2,689	\$ 2,693	\$ 2,700	\$ 2,700	\$ 2,494	\$	\$ 206
Total Charges For Services	\$ 3,242,962	\$ 3,689,797	\$ 2,884,860	\$ 2,884,860	\$ 2,342,197	81%	\$ 542,663
Miscellaneous Revenue							
Interest on Investment	\$ 583,308	\$ 710,741	\$ 800,000	\$ 800,000	\$ 431,781	\$	\$ 368,219
Interest on Special Assessments	\$ 1,751	\$ 3,271	\$ 2,500	\$ 2,500	\$ 1,277	\$	\$ 1,223
Rental of City Property	\$ 86,250	\$ 96,427	\$ 80,000	\$ 80,000	\$ 53,506	\$	\$ 26,494
Green Market Rentals	\$ 99,693	\$ 106,236	\$ 105,000	\$ 105,000	\$ 88,813	\$	\$ 16,187
Other Sales	\$ 663,991	\$ 99,884	\$ 101,000	\$ 101,000	\$ 22,774	\$	\$ 78,226
Contributions	\$ 200	\$ -	\$ -	\$ -	\$ 3,250	\$	\$ (3,250)
Annual Hospital Base Payment	\$ 350,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 305,000	\$	\$ (5,000)
Total Miscellaneous Revenue	\$ 1,785,192	\$ 1,316,559	\$ 1,388,500	\$ 1,388,500	\$ 906,401	65%	\$ 482,099
Transfers and Reserve Funds Applied							
Beloit Rd Housing Incentive Payment	\$ -	\$ 120,000	\$ 120,000	\$ 120,000	\$ -	\$	\$ 120,000
Tax Equivalent-Water Utility	\$ 811,366	\$ 806,620	\$ 800,000	\$ 800,000	\$ 3,000	\$	\$ 797,000
Storm Water Administrative Support	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 200,000	\$	\$ 100,000
Solid Waste Administrative Support	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 66,667	\$	\$ 33,333
Sanitary Sewer Administrative Support	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 33,333	\$	\$ 16,667
Cable Administrative Support	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ -	\$	\$ 350,000
Internal Service Fund - Liability Insurance	\$ -	\$ 100,011	\$ 98,000	\$ 98,000	\$ -	\$	\$ 98,000
Operating Transfers	\$ 123	\$ -	\$ -	\$ -	\$ -	\$	\$ -
General Fund Applied	\$ -	\$ -	\$ 600,000	\$ 600,000	\$ -	\$	\$ 600,000
Total Transfers & Reserve Funds Applied	\$ 1,611,489	\$ 1,826,631	\$ 2,418,000	\$ 2,418,000	\$ 303,000	13%	\$ 2,115,000
Total General Fund Revenue	\$ 56,792,796	\$ 57,373,486	\$ 57,227,199	\$ 57,227,199	\$ 46,045,239	80%	\$ 11,181,960

CITY OF WEST ALLIS
REVENUE SUMMARY-ALL FUNDS
 For the Period Ended August 31st, 2015

	2013	2014	2015	2015	2015	2015	% Budget Used	Remaining Budget
	Actual	Actual	Budget	Adjusted Budget	Revenues to Date			
Special Revenue Funds								
Office of Cable Communications Revenues	\$ 712,963	\$ 688,121	\$ 720,000	\$ 720,000	\$ 416,628	\$ 303,372		\$
Community Development Block Grant Program	\$ 1,400,463	\$ 1,495,584	\$ 1,199,920	\$ 1,199,920	\$ 695,535	\$ 504,385		\$
Housing Assistance Programs	\$ 2,335,778	\$ 3,321,119	\$ 3,373,775	\$ 3,373,775	\$ 2,728,933	\$ 644,842		\$
Federal & State Health Grants	\$ 516,344	\$ 667,711	\$ -	\$ -	\$ 540,447	\$ (540,447)		\$
Police & Fire Grants & Info. Tech. Jnt Vnt.	\$ 1,869,263	\$ 1,813,218	\$ 18,000	\$ 18,000	\$ 1,135,925	\$ (1,117,925)		\$
FIRE First Ring Industrial Rdvlpmt Enterprise	\$ 1,515,411	\$ 2,298,669	\$ -	\$ -	\$ 1,250,090	\$ (1,250,090)		\$
Total Special Revenue Funds	\$ 8,350,223	\$ 10,284,421	\$ 5,311,695	\$ 5,311,695	\$ 6,767,558	\$ (1,455,863)	127%	\$ (1,455,863)
Capital Projects Fund								
Capital Projects	\$ 4,560,376	\$ 5,567,312	\$ -	\$ -	\$ (52,833)	\$ 52,833		\$
TIF Projects	\$ 4,519,842	\$ (430,437)	\$ -	\$ -	\$ -	\$ -		\$
Total Capital Projects Fund	\$ 9,080,218	\$ 5,136,875	\$ -	\$ -	\$ (52,833)	\$ (52,833)	-53174%	\$ 52,833
Debt Service Revenues								
Real Estate & Personal Property	\$ 7,084,715	\$ 6,667,174	\$ 6,625,180	\$ 6,625,180	\$ 6,083,724	\$ 541,456		\$
Hospital & TIF Financing Sources & Refunding	\$ 3,904,591	\$ 1,175,002	\$ 1,174,243	\$ 1,174,243	\$ 414,664	\$ 759,579		\$
Total Debt Service	\$ 10,989,306	\$ 7,842,176	\$ 7,799,423	\$ 7,799,423	\$ 6,498,388	\$ 1,301,035	83%	\$ 1,301,035
Enterprise Funds								
Parking System	\$ 66,359	\$ 71,391	\$ 62,380	\$ 62,380	\$ 21,708	\$ 40,672		\$
Beloit Rd Public Housing	\$ 713,908	\$ 494,468	\$ 393,625	\$ 393,625	\$ 146,219	\$ 247,406		\$
Storm Sewer Program	\$ 4,044,865	\$ 4,066,987	\$ 3,976,908	\$ 3,976,908	\$ 2,346,106	\$ 1,630,802		\$
Water Utility	\$ 7,590,439	\$ 7,620,668	\$ 8,270,000	\$ 8,270,000	\$ 4,695,770	\$ 3,574,230		\$
Sanitary Sewer Utility	\$ 7,116,855	\$ 7,493,067	\$ 8,037,376	\$ 8,037,376	\$ 4,487,776	\$ 3,549,600		\$
Solid Waste Fund	\$ 2,395,464	\$ 2,380,604	\$ 2,351,354	\$ 2,351,354	\$ 1,388,286	\$ 963,068		\$
Total Enterprise Funds	\$ 21,927,890	\$ 22,127,185	\$ 23,091,643	\$ 23,091,643	\$ 13,085,864	\$ 10,005,779	57%	\$ 10,005,779
Internal Service Fund								
Employee Health Insurance Revenues	\$ 15,604,416	\$ 16,169,760	\$ 15,810,000	\$ 15,810,000	\$ 9,465,224	\$ 6,344,776		\$
Liability Insurance Pool Revenues	\$ 95,166	\$ 100,011	\$ 67,928	\$ 67,928	\$ 105,736	\$ (37,808)		\$
Total Internal Service Revenues	\$ 15,699,582	\$ 16,269,771	\$ 15,877,928	\$ 15,877,928	\$ 9,570,960	\$ 6,306,968	60%	\$ 6,306,968
TOTAL ALL CITY REVENUE	\$ 122,840,015	\$ 119,033,915	\$ 109,307,888	\$ 109,307,888	\$ 81,915,176	\$ 27,392,712	75%	\$ 27,392,712

CITY OF WEST ALLIS
EXPENSE SUMMARY BY DEPARTMENT
For the Period Ended August 31st, 2015

EXPENDITURES	2013	2014	2015	2015	2015	2015	% Budget Used	Remaining Budget
	Actual	Actual	Budget	Adjusted Budget	Expenses to Date			
GENERAL GOVERNMENT								
Common Council	\$ 252,266	\$ 263,392	\$ 100,200	\$ 181,027	\$ 190,004	\$ (8,977)		
Mayor	\$ 126,459	\$ 129,353	\$ 85,550	\$ 106,750	\$ 85,764	\$ 20,986		
City Attorney	\$ 644,655	\$ 675,653	\$ 501,100	\$ 589,358	\$ 491,582	\$ 97,776		
Municipal Court	\$ 474,141	\$ 479,217	\$ 330,625	\$ 360,725	\$ 286,962	\$ 73,763		
City Assessor	\$ 511,683	\$ 536,182	\$ 382,497	\$ 473,736	\$ 366,261	\$ 107,475		
Administration	\$ 210,212	\$ 134,560	\$ 165,257	\$ 245,014	\$ 148,585	\$ 96,429		
Information Technology	\$ 1,015,255	\$ 1,246,325	\$ 1,238,928	\$ 1,466,874	\$ 1,278,881	\$ 187,993		
Purchasing/Central Services	\$ 647,292	\$ 515,645	\$ -	\$ -	\$ 0	\$ (0)		
Human Resources	\$ 449,150	\$ 461,178	\$ 339,865	\$ 406,933	\$ 307,329	\$ 99,604		
Finance	\$ 466,481	\$ 515,710	\$ 586,494	\$ 701,150	\$ 555,161	\$ 145,989		
City Clerk	\$ 564,077	\$ 643,140	\$ 412,494	\$ 500,871	\$ 351,193	\$ 149,678		
Promotion, Celebrations, Awards	\$ 94,157	\$ 100,816	\$ 120,425	\$ 120,425	\$ 78,513	\$ 41,912		
Fringe Benefits *	\$ 1,186,149	\$ 1,307,604	\$ 16,515,650	\$ 10,193,105	\$ 255,689	\$ 9,937,416		
Other General Government	\$ 672,579	\$ 885,349	\$ 789,300	\$ 906,800	\$ 594,597	\$ 312,203		
TOTAL GENERAL GOVERNMENT	\$ 7,314,555	\$ 7,984,124	\$ 21,568,385	\$ 16,252,768	\$ 4,990,522	\$ 11,262,246	31%	
PUBLIC SAFETY								
Police & Fire Commission	\$ 31,971	\$ 24,826	\$ 20,000	\$ 20,000	\$ 13,781	\$ 6,219		
Police	\$ 17,137,591	\$ 17,412,223	\$ 12,150,864	\$ 14,775,598	\$ 10,946,208	\$ 3,829,390		
Fire	\$ 12,237,143	\$ 12,175,674	\$ 9,382,551	\$ 11,298,642	\$ 7,459,499	\$ 3,839,143		
Building Insp & Neighborhood Services	\$ 1,180,689	\$ 1,181,656	\$ 832,384	\$ 993,605	\$ 759,488	\$ 234,117		
Planning	\$ 341,901	\$ 428,118	\$ 254,567	\$ 350,541	\$ 296,001	\$ 54,540		
TOTAL PUBLIC SAFETY	\$ 30,929,295	\$ 31,222,498	\$ 22,640,366	\$ 27,438,386	\$ 19,474,977	\$ 7,963,409	71%	
PUBLIC WORKS								
Engineering	\$ 1,169,954	\$ 1,206,070	\$ 938,934	\$ 1,085,906	\$ 743,366	\$ 342,540		
Public Works-Admin Office	\$ 322,904	\$ 347,905	\$ 271,345	\$ 331,360	\$ 258,731	\$ 72,629		
Building & Electrical Division	\$ 2,842,527	\$ 3,101,489	\$ 2,689,454	\$ 3,046,959	\$ 2,049,302	\$ 997,657		
Sanitation & Streets Division	\$ 3,595,108	\$ 3,568,328	\$ 2,645,200	\$ 3,107,982	\$ 2,467,496	\$ 640,486		
Forestry Division	\$ 1,271,950	\$ 1,395,405	\$ 1,082,219	\$ 1,262,815	\$ 1,009,901	\$ 252,914		
Inventory Services Division	\$ 218,151	\$ 255,728	\$ 153,520	\$ 182,484	\$ 153,025	\$ 29,459		
Fleet Division	\$ 1,275,944	\$ 1,209,908	\$ 1,532,075	\$ 2,350,708	\$ 324,550	\$ 2,026,158		
TOTAL PUBLIC WORKS	\$ 10,696,538	\$ 11,084,835	\$ 9,312,747	\$ 11,368,214	\$ 7,006,371	\$ 4,361,843	62%	
HEALTH, CULTURE, RECREATION								
Health Department	\$ 1,864,990	\$ 1,937,402	\$ 1,632,938	\$ 1,891,117	\$ 1,336,721	\$ 554,396		
Senior Center	\$ 203,093	\$ 223,403	\$ 177,577	\$ 201,135	\$ 143,675	\$ 57,460		
Library	\$ 2,110,956	\$ 2,096,030	\$ 1,895,186	\$ 2,100,156	\$ 1,369,569	\$ 730,587		
TOTAL HEALTH, CULTURE, RECREATION	\$ 4,179,040	\$ 4,256,835	\$ 3,705,701	\$ 4,192,408	\$ 2,849,965	\$ 1,342,443	68%	
TOTAL GENERAL FUND EXPENDITURES	\$ 53,119,428	\$ 54,458,292	\$ 57,227,199	\$ 59,251,776	\$ 34,321,834	\$ 24,929,942	58%	

* Actual fringe benefit costs reflect the change-out to departments and are therefore included in department totals. Budgeted fringe benefit amounts represent city-wide costs for all departments.

**CITY OF WEST ALLIS
EXPENSE SUMMARY BY DEPARTMENT
For the Period Ended August 31st, 2015**

EXPENDITURES	2013	2014	2015	2015	2015	2015	% Budget Used	Remaining Budget
	Actual	Actual	Budget	Adjusted Budget	Expenses to Date			
SPECIAL REVENUE FUND EXPENDITURES								
Communications	\$ 728,788	\$ 756,254	\$ 720,523	\$ 720,523	\$ 246,338	\$ 474,185		\$
Community Development Programs	\$ 1,305,214	\$ 1,495,584	\$ 1,301,628	\$ 2,643,117	\$ 947,528	\$ 1,695,589		\$
Housing Assistance Programs	\$ 3,119,851	\$ 3,481,972	\$ 3,780,210	\$ 3,780,210	\$ 2,726,913	\$ 1,053,297		\$
Federal & State Health Grants	\$ 516,478	\$ 667,713	\$ 757,653	\$ 757,653	\$ 561,507	\$ 196,146		\$
Police & Fire Grants, IT Joint Ventures	\$ 1,879,728	\$ 1,855,343	\$ 1,684,282	\$ 1,684,282	\$ 1,304,636	\$ 379,646		\$
FIRE: First Ring Industrial Redevelopment Enterprise	\$ 376,027	\$ 517,948	\$ 1,459,554	\$ 1,466,555	\$ 482,978	\$ 983,577		\$
TOTAL SPECIAL REVENUE FUND EXPENDITURES	\$ 7,936,085	\$ 8,774,814	\$ 9,703,850	\$ 11,052,340	\$ 6,269,899	\$ 4,782,441	57%	\$
CAPITAL PROJECTS FUND EXPENDITURES								
Capital Improvements	\$ 5,729,437	\$ 5,409,319	\$ 5,436,500	\$ 5,436,500	\$ 2,649,486	\$ 2,787,014		\$
TID Improvements	\$ 2,322,702	\$ 3,870,782	\$ 3,934,343	\$ 3,934,343	\$ 1,297,209	\$ 2,637,134		\$
TOTAL CAPITAL PROJECTS FUND EXPENDITURES	\$ 8,052,139	\$ 9,280,101	\$ 9,370,843	\$ 9,370,843	\$ 3,946,696	\$ 5,424,147	42%	\$
DEBT SERVICE FUND EXPENDITURES								
General Debt Service Expenditures	\$ 6,965,643	\$ 4,393,337	\$ 4,630,865	\$ 4,630,865	\$ 3,687,569	\$ 943,296		\$
Hospital & TID Debt Service Expenditures	\$ 4,019,655	\$ 3,433,909	\$ 3,318,584	\$ 3,318,584	\$ 2,823,295	\$ 495,289		\$
TOTAL DEBT SERVICE FUND EXPENDITURES	\$ 10,985,298	\$ 7,827,246	\$ 7,949,449	\$ 7,949,449	\$ 6,510,864	\$ 1,438,585	82%	\$
ENTERPRISE FUND EXPENDITURES								
Parking System	\$ 86,781	\$ 77,431	\$ 62,305	\$ 62,305	\$ 90,898	\$ (28,593)		\$
Beloit Rd Public Housing	\$ 188,574	\$ 310,632	\$ 314,545	\$ 314,545	\$ 109,053	\$ 205,492		\$
Storm Sewer Program	\$ 2,751,452	\$ 2,691,739	\$ 3,030,837	\$ 3,444,026	\$ 2,076,459	\$ 1,367,567		\$
Water Utility	\$ 7,669,376	\$ 7,750,051	\$ 8,305,875	\$ 8,632,824	\$ 5,089,282	\$ 3,543,542		\$
Sanitary Utility	\$ 5,628,438	\$ 5,932,605	\$ 6,073,993	\$ 6,474,532	\$ 3,736,904	\$ 2,737,628		\$
Solid Waste Fund	\$ 1,780,362	\$ 1,821,051	\$ 2,017,361	\$ 2,074,252	\$ 939,625	\$ 1,134,627		\$
TOTAL ENTERPRISE FUND EXPENDITURES	\$ 18,104,984	\$ 18,583,509	\$ 19,804,916	\$ 21,002,484	\$ 12,042,219	\$ 8,960,265	57%	\$
INTERNAL SERVICE FUND EXPENDITURES								
Health Insurance Fund	\$ 16,248,342	\$ 16,852,396	\$ 16,232,870	\$ 16,245,370	\$ 9,081,167	\$ 7,164,203		\$
Liability Insurance Fund	\$ -	\$ 100,011	\$ 67,928	\$ 67,928	\$ -	\$ 67,928		\$
TOTAL INTERNAL SERVICE FUND EXPENDITURES	\$ 16,248,342	\$ 16,952,407	\$ 16,300,798	\$ 16,313,298	\$ 9,081,167	\$ 7,232,131	56%	\$
TOTAL ALL CITY EXPENDITURES	\$ 114,436,277	\$ 115,876,389	\$ 120,357,055	\$ 124,940,190	\$ 72,172,680	\$ 52,767,510	58%	\$

**CITY OF WEST ALLIS
GENERAL FUND EXPENSES BY TYPE
For the Period Ended August 31st, 2015**

EXPENDITURES	2013	2014	2015	2015	2015	% Budget Used	Remaining Budget
	Actual	Actual	Budget	Adjusted Budget	Expenses to Date		
Salaries	\$ 28,861,490	\$ 30,184,626	\$ 31,931,147	\$ 31,936,647	\$ 19,539,461		\$ 12,397,186
Overtime	\$ 1,350,385	\$ 1,055,617	\$ 929,300	\$ 930,300	\$ 550,572		\$ 379,728
Fringe Benefits	\$ 16,017,646	\$ 15,686,686	\$ 16,330,400	\$ 16,580,400	\$ 9,612,581		\$ 6,967,819
PERSONNEL EXPENSES	\$ 46,229,522	\$ 46,926,929	\$ 49,190,847	\$ 49,447,347	\$ 29,702,613	60%	\$ 19,744,734
Professional Services	\$ 352,065	\$ 366,695	\$ 504,865	\$ 660,501	\$ 308,307		\$ 352,194
Maintenance Contracts	\$ 415,097	\$ 597,566	\$ 538,459	\$ 586,315	\$ 428,348		\$ 157,967
Board of Prisoners	\$ 242,513	\$ 231,495	\$ 130,000	\$ 130,000	\$ 115,558		\$ 14,442
PROFESSIONAL SERVICES	\$ 1,009,674	\$ 1,195,756	\$ 1,173,324	\$ 1,376,816	\$ 852,213	62%	\$ 524,603
Utilities	\$ 1,197,371	\$ 1,246,247	\$ 1,283,606	\$ 1,309,976	\$ 734,703		\$ 575,273
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
UTILITIES	\$ 1,197,371	\$ 1,246,247	\$ 1,283,606	\$ 1,309,976	\$ 734,703	56%	\$ 575,273
Rentals	\$ (130,185)	\$ (234,946)	\$ (165,030)	\$ (165,030)	\$ (137,121)		\$ (27,909)
Repair & Maintenance	\$ 513,372	\$ 480,830	\$ 602,200	\$ 624,444	\$ 276,534		\$ 347,910
Supplies	\$ 1,796,200	\$ 1,933,397	\$ 1,886,193	\$ 1,995,116	\$ 1,166,012		\$ 829,104
Books & Periodicals	\$ 319,718	\$ 309,617	\$ 397,740	\$ 404,740	\$ 251,555		\$ 153,185
Advertising	\$ 33,944	\$ 35,279	\$ 31,606	\$ 37,942	\$ 16,560		\$ 21,382
Printing	\$ 71,016	\$ 75,261	\$ 72,638	\$ 74,144	\$ 25,888		\$ 48,256
MAINTENANCE & SUPPLIES	\$ 2,604,063	\$ 2,599,439	\$ 2,825,347	\$ 2,971,356	\$ 1,599,430	54%	\$ 1,371,926
Training & Travel	\$ 142,148	\$ 162,831	\$ 184,541	\$ 209,279	\$ 116,047		\$ 93,232
Regulatory & Safety	\$ 259,718	\$ 235,332	\$ 257,110	\$ 308,110	\$ 176,908		\$ 131,202
Insurance	\$ 380,057	\$ 392,999	\$ 545,875	\$ 545,875	\$ 473,156		\$ 72,719
Miscellaneous	\$ (82,192)	\$ 7,941	\$ 27,700	\$ 35,200	\$ 32,733		\$ 2,467
MISCELLANEOUS	\$ 699,731	\$ 799,104	\$ 1,015,226	\$ 1,098,464	\$ 798,843	73%	\$ 299,621
Capital Items	\$ 1,111,866	\$ 1,303,168	\$ 1,738,849	\$ 3,047,817	\$ 627,053		\$ 2,420,764
Transfers Out	\$ 267,200	\$ 387,650	\$ -	\$ -	\$ -		\$ -
CAPITAL ITEMS	\$ 1,379,066	\$ 1,690,818	\$ 1,738,849	\$ 3,047,817	\$ 627,053	21%	\$ 2,420,764
TOTAL EXPENDITURES	\$ 53,119,428	\$ 54,458,292	\$ 57,227,199	\$ 59,251,776	\$ 34,314,856	58%	\$ 24,936,920