

19.



City of West Allis Matter Summary

7525 W. Greenfield Ave.
West Allis, WI 53214

File Number	Title	Status
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2007-0397 Communication In Committee

Comptroller/Manager of Finance submitting the City of West Allis Unaudited Financial Statment Package for the period ended December 31, 2006.

Introduced: 6/19/2007

Controlling Body: Administration & Finance Committee

COMMITTEE RECOMMENDATION

POF

ACTION DATE:	MOVER	SECONDER		AYE	NO	PRESENT	EXCUSED
<u>JUN 19 2007</u>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Barczak	<input checked="" type="checkbox"/>			
			Czaplewski	<input checked="" type="checkbox"/>			
			Dobrowski				
			Kopplin				
	<input checked="" type="checkbox"/>		Lajsic	<input checked="" type="checkbox"/>			
			Narlock				
			Reinke <i>exc</i>				<input checked="" type="checkbox"/>
			Sengstock				
			Vitale				
			Weigel	<input checked="" type="checkbox"/>			
			TOTAL	<u>4</u>	<u>-</u>	<u>-</u>	<u>1</u>

SIGNATURE OF COMMITTEE MEMBER

[Signature]
Chair

Vice-Chair

Member

COMMON COUNCIL ACTION

ADOPT

ACTION DATE:	MOVER	SECONDER		AYE	NO	PRESENT	EXCUSED
<u>JUN 19 2007</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 <i>exc</i>				<input checked="" type="checkbox"/>
			Sengstock	<input checked="" type="checkbox"/>			
			Vitale	<input checked="" type="checkbox"/>			
		<input checked="" type="checkbox"/>	Weigel	<input checked="" type="checkbox"/>			
			TOTAL	<u>9</u>	<u>-</u>	<u>-</u>	<u>1</u>



DEPARTMENT OF ADMINISTRATION & FINANCE
FINANCE DIVISION

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June 14, 2007

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 ending December 31, 2006 for your review and approval.

Sincerely

Gary Schmid, CPA
Comptroller/Manager of Finance

Attachment

City of West Allis, Wisconsin

Unaudited Financial Statements

Period Ended December 31, 2006

City of West Allis

Revenue Report

Period Ended December 31, 2006

Fiscal Month: 12

Comparison of Prior Years Revenues with 2006 Adopted Revenues

	2003 Actual Revenues	2004 Actual Revenues	2005 Actual Revenues	2006 Adopted Revenues	2006 Current Period Revenue Actual	2006 Budget Over(Under)
Taxes						
Real Estate & Personal Property	\$ 25,177,492	\$ 25,448,410	\$ 26,631,466	\$27,267,001	\$ 27,356,385	89,384
Mobile Home/Trailer	124,043	113,283	106,836	\$113,000	\$ 92,983	(20,017)
Hotel/Motel	33,344	33,001	32,185	\$32,000	\$ 33,534	1,534
State Sales Tax	186	(1,008)	(1,666)	\$0	\$ 759	759
Tax Equivalent-Beloit Rd Housing	117,637	123,528	117,809	\$117,000	\$ 128,870	11,870
Tax Equivalent-Water Utility	613,556	613,556	613,556	\$613,556	\$ 613,556	0
Tax Equivalent-Medical Office Bldg	341,227	276,860	541,341	\$502,000	\$ 492,078	(9,922)
Tax Equivalent-Parking Structures	-	108,949	-	\$0	\$ -	0
Tax Equivalent-Women's Pavillion	-	128,237	-	\$0	\$ -	0
Tax Equivalent-Hospital Lab Equipment	-	48,584	-	\$0	\$ -	0
Other Tax Equivalent (Holie,Beths.)	36,140	61,897	63,087	\$56,400	\$ 110,326	53,926
Tax Delinquencies & Penalties	256,625	240,745	186,862	\$190,000	\$ 306,316	116,316
Total Taxes	\$26,700,251	\$27,196,042	\$28,291,476	\$28,890,957	\$29,134,807	\$243,850
Intergovernmental Grants & Aids						
State Shared Revenues	\$ 9,518,429	\$ 8,519,543	\$ 8,532,789	\$8,523,508	\$ 8,521,008	-----
Expenditure Restraint Program	1,751,835	1,811,626	1,788,771	\$1,876,354	\$ 1,876,354	-----
Fire Insurance Premiums Tax Rebates	115,153	125,518	125,614	\$115,000	\$ 138,355	23,355
Police Training	29,700	-	-	\$0	\$ -	0
Exempt Computer Equipment	213,623	184,269	169,472	\$150,000	\$ 160,032	-----
Municipal Services Payment	337,368	289,909	366,846	\$305,000	\$ 363,573	-----
State Fair Municipal Payment	-	-	-	\$0	\$ -	-----
State Fair Service Contract	30,000	30,000	30,000	\$30,000	\$ 30,000	0
Transportation/Highway Aids	2,191,504	2,084,706	2,029,692	\$2,030,000	\$ 2,112,518	-----
Milwaukee County Library	379,762	362,668	372,383	\$242,000	\$ 373,321	-----
Recycling and Other Grants	688,217	338,614	308,140	\$0	\$ -	-----
Total Grants & Aids	\$15,255,592	\$13,746,853	\$13,723,707	\$13,271,862	\$13,575,162	\$23,355
Licenses, Permits, Fees						
Malt Beverage & Liquor	\$ 122,163	\$ 94,775	\$ 91,728	\$93,100	\$ 101,654	8,554
All Other Licenses	121,234	148,399	160,901	\$122,070	\$ 119,855	(2,215)
Bldg., Plumbg, & Electrical Permits	537,978	736,170	856,152	\$518,900	\$ 596,327	77,427
Planning & Development Fees	-	-	107,098	\$67,500	\$ 109,425	41,925

City of West Allis

Revenue Report

Period Ended December 31, 2006

Fiscal Month: 12

Comparison of Prior Years Revenues with 2006 Adopted Revenues

	2003 Actual Revenues	2004 Actual Revenues	2005 Actual Revenues	2006 Adopted Revenues	2006 Current Period Revenue Actual	2006 Budget Over(Under)
Overnight Parking Permits	355,190	366,240	385,267	\$360,000	\$ 374,093	14,093
Fire Inspection Fee	89,592	127,396	92,703	\$89,000	\$ 46,183	(42,817)
All Other Permits	34,222	59,997	79,759	\$54,850	\$ 99,221	44,371
Total Licenses, Permits, Fees	\$1,260,379	\$1,532,978	\$1,773,608	\$1,305,420	\$1,446,757	\$141,337
Penalties and Forfeitures						
Court Fines & Costs	\$ 684,141	\$ 804,324	\$ 831,853	\$850,000	\$ 723,687	(126,313)
Parking Violations	878,114	958,490	1,090,810	\$1,025,000	\$ 1,113,665	88,665
Total Penalties and Forfeitures	\$1,562,255	\$1,762,814	\$1,922,663	\$1,875,000	\$1,837,352	(\$37,648)
Charges for Services						
General Government	\$ 50,461	\$ 27,666	\$ 8,174	\$9,900	\$ 9,854	(46)
MMSD Tunnel Rescue Admin Fee	-	267,564	93,942	\$100,000	\$ 250	(99,750)
Ambulance Fee	625,581	753,919	842,822	\$768,500	\$ 824,616	56,116
Fire Dept. - Inter-Facility Transports	-	-	-	\$0	\$ -	0
Police	56,402	54,633	40,384	\$34,000	\$ 31,365	(2,635)
Fire	40,441	40,775	42,983	\$36,000	\$ 32,565	(3,435)
Milwaukee County Paramedic Aid	662,246	457,030	521,591	\$550,000	\$ 528,173	(21,827)
Health	151,249	234,254	166,623	\$156,600	\$ 183,238	26,638
Village of West Milw.-Health Servs. Agrmnt.	47,536	45,838	56,134	\$49,000	\$ 56,416	7,416
Senior Center	8,012	7,781	6,900	\$8,000	\$ 8,330	330
Public Works Services	121,996	118,561	120,494	\$118,050	\$ 154,754	36,704
Public Works Equipment Earnings	257,846	248,926	277,952	\$351,351	\$ 369,236	17,885
HIDTA Admin Fees	53,000	57,000	60,000	\$70,000	\$ 70,000	0
City Engineer	11,525	8,350	72,304	\$61,500	\$ 84,479	22,979
Finance	3,759	3,795	4,006	\$3,600	\$ 4,429	829
Information Services	58,822	29,408	37,512	\$30,000	\$ 33,360	3,360
Assessor	-	104	0	\$150	\$ -	(150)
Print Shop	81,024	72,221	71,274	\$80,000	\$ 67,161	(12,839)
City Attorney	50,240	196,170	155,413	\$50,000	\$ 186,528	136,528
CAO	70,751	79,255	227,895	\$78,000	\$ 81,939	3,939
Library	100,465	97,612	96,379	\$90,000	\$ 89,380	(620)
City Treasurer	2,647	3,533	5,237	\$5,900	\$ 3,883	(2,017)

City of West Allis

Revenue Report

Period Ended December 31, 2006

Fiscal Month: 12

Comparison of Prior Years Revenues with 2006 Adopted Revenues

	2003 Actual Revenues	2004 Actual Revenues	2005 Actual Revenues	2006 Adopted Revenues	2006 Current Period Revenue Actual	2006 Budget Over(Under)
Total Charges For Services	\$2,454,003	\$ 2,804,393	\$2,908,018	2,650,551	\$2,819,955	\$169,404
Miscellaneous Revenue						
Interest on Investment	\$ 841,976	\$ 735,555	\$ 1,468,346	\$850,000	\$ 2,270,966	1,420,966
Interest on Special Assessments	67,186	32,696	14,761	\$75,000	\$ 7,531	(67,469)
Rental of City Property	118,588	104,124	78,726	\$100,000	\$ 69,858	(30,142)
Green Market Rentals	64,932	96,615	90,566	\$75,000	\$ 60,144	(14,856)
Sale of Lands/Buildings	-	-	125,595	\$55,000	\$ 135,912	80,912
Other Sales	136,210	91,794	1,394	\$5,000	\$ 11,310	6,310
Cable Support Payments	-	150,000	150,000	\$175,000	\$ -	-
Administration Support - Storm Water	-	250,000	250,000	\$250,000	\$ 250,000	-
Annual Hospital Payment	200,000	100,000	200,000	\$300,000	\$ 100,000	(200,000)
Annual Hospital Supplemental Payment	-	100,000	-	\$0	\$ -	0
Total Miscellaneous Revenue	\$1,428,892	\$1,660,784	\$2,379,387	1,885,000	\$2,905,722	\$1,195,722
Reserve Funds Applied						
Equity Transfers	\$ 279,334	\$ -	\$ -	\$0	\$ 940,558	940,558
General Fund Applied	275,000	76	-	\$500,000	\$ -	0
Total Reserve Funds Applied	\$554,334	\$76	\$0	500,000	\$940,558	940,558
		(2,297,287)				
Total General Fund Revenue	\$49,215,705	\$48,703,938	\$50,998,858	\$50,378,790	\$52,660,312	\$2,676,577
All Other Funds						
Debt Service Revenues						
Real Estate & Personal Property	\$ 4,809,671	\$5,085,037	\$ 6,491,664	\$7,141,817	\$ 7,811,114	669,297
Hospital & TIF Financing Sources	7,901,069	19,745,778	\$ 3,301,166	\$3,315,360	\$ 3,315,360	0
Total Debt Service	\$12,710,740	\$24,830,815	\$9,792,830	\$10,457,177	\$11,126,474	\$669,297
Special Revenue Funds						
Office of Cable Communications Revenues	\$ 493,298	\$ 529,988	\$ 523,700	\$ 485,000	\$ 561,715	\$76,715
Community Development/Home/Rent Rehab	3,046,514	2,970,789	2,855,926	1,975,500	\$ 2,219,433	243,933

City of West Allis

Revenue Report

Period Ended December 31, 2006

Fiscal Month: 12

Comparison of Prior Years Revenues with 2006 Adopted Revenues

	2003 Actual Revenues	2004 Actual Revenues	2005 Actual Revenues	2006 Adopted Revenues	2006 Current Period Revenue Actual	2006 Budget Over(Under)
Housing Assistance Programs	2,916,370	2,348,057	2,430,865	3,343,421	\$ 2,441,611	(901,810)
Federal & State Health Grants	338,081	284,370	297,440	340,500	\$ 388,678	48,178
Police & Fire Grants	1,853,832	2,360,717	2,692,574	1,765,883	\$ 2,618,228	852,345
Miscellaneous Grants	524,414	2,416,018	731,222	-	\$ 1,409,492	1,409,492
Information Technology Joint Ventures	-	-	-	-	\$ 15,800	15,800
Storm Water Program	-	-	-	2,737,834	\$ -	(2,737,834)
Revenue From Billings/Assessmts/Sales	4,517,561	2,699,006	2,750,558	-	\$ 2,702,751	2,702,751
Recycling Proceeds	-	-	-	-	\$ -	-
WA Business Improvement District	57,231	55,836	0	67,500	\$ 8,572	(58,928)
Quad Indemnification Fund	(6,014)	0	0	-	\$ -	0
Total Special Revenue Funds	\$13,741,286	\$13,664,781	\$12,282,284	10,715,638	\$12,366,281	\$1,650,643
Enterprise Funds						
Sanitary Sewer Utility	\$ 4,449,142	\$ 3,917,294	\$ 4,349,455	\$3,982,000	\$ 5,464,568	1,482,568
Parking System (Meters/Property Sales)	27,439	22,000	16,466	20,300	\$ 24,036	3,736
Parking System (Property Taxes)	12,000	10,000	10,000	10,000	\$ 10,000	-
Beloit Rd Public Housing (Rent)	479,581	358,941	358,837	352,000	\$ 371,026	19,026
Water Utility	6,072,040	5,391,316	5,795,901	5,581,051	\$ 5,579,999	(1,052)
Total Enterprise Funds	\$11,040,202	\$9,699,551	\$10,530,659	9,945,351	\$11,449,629	\$1,504,278
Capital Projects Fund						
Capital Projects	\$ 4,493,221	2,609,104	4,330,412	\$7,830,000	\$ 3,458,246	(4,371,754)
TIF Projects	341,469	9,952,963	9,806,596	4,375,000	\$ 6,919,879	2,544,879
Total Capital Projects Fund	\$ 4,834,690	\$ 12,562,067	\$ 14,137,008	12,205,000	\$10,378,125	(\$1,826,875)
Internal Service Fund						
Health Insurance Fund	\$ 12,973,626	14,478,748	14,300,036	15,533,559	\$ 14,782,762	(5,155,434)
Insurance Pool Revenues	369,076	368,169	368,006	368,006	\$ 367,406	(368,006)
Total Internal Service Revenues	\$13,342,702	\$14,846,917	\$14,668,042	\$15,901,565	\$15,150,168	(\$5,523,440)
TOTAL ALL CITY REVENUE	\$104,885,325	\$124,308,070	\$112,409,682	\$109,603,521	\$113,130,989	\$4,305,915

City of West Allis
Expenditure Report
Period Ended December 31, 2006
Fiscal Month: 12

Comparison of Prior Years Expense With 2006 Adopted Expenditures

DEPARTMENT OR ACTIVITY	2003 Actual	2004 Actual	2005 Actual	2006 Adopted Expenditures	2006 Carryovers & Transfers	Adjusted Budget	2006 Current Period Expenditures	(Over)Under Budget
POLICY MAKING								
Common Council	\$ 101,359	\$ 140,719	\$ 263,499	\$ 98,990	\$ 172,087	\$ 271,077	\$ 267,291	\$ 3,786
Mayor	71,901	81,193	102,505	72,730	34,975	107,705	105,546	2,159
	\$ 173,260	\$ 221,912	\$ 366,004	\$ 171,720	\$ 207,062	\$ 378,782	\$ 372,837	\$ 5,945
LEGAL, JUDICIAL, ADMIN								
City Attorney	\$ 403,302	\$ 449,970	\$ 585,215	401,850	\$ 163,829	565,679	\$ 565,689	(10)
Municipal Court	227,344	254,477	319,492	234,955	87,955	322,910	279,988	42,922
City Assessor	296,212	339,341	388,070	318,256	171,780	490,036	470,979	19,057
City Clerk/Treasurer	364,106	449,476	462,175	383,667	150,150	533,817	493,454	40,363
	\$ 1,290,965	\$ 1,493,264	\$ 1,754,952	\$ 1,338,728	\$ 573,714	\$ 1,912,442	\$ 1,810,110	\$ 102,332
ADMINISTRATION & FINANCE								
City Administrative Office	\$ 138,832	\$ 161,436	\$ 201,965	146,992	\$ 59,554	206,546	\$ 204,883	1,663
Information Services	606,700	806,145	795,943	651,096	240,729	891,825	788,780	103,045
Purchasing/Central Services	564,765	612,669	534,956	601,004	130,893	731,897	562,304	169,593
Human Resources	256,858	289,701	368,389	270,307	147,865	418,172	389,454	28,718
Finance	282,251	348,892	461,366	307,520	159,158	466,678	463,065	3,613
	\$ 1,849,406	\$ 2,218,843	\$ 2,362,619	\$ 1,976,919	\$ 738,199	\$ 2,715,118	\$ 2,408,486	\$ 306,632
HEALTH, SAFETY, CULTURE								
Police & Fire Commission	\$ 9,804	\$ 18,849	\$ 17,628	13,150	\$ -	13,150	\$ 13,070	80
Police Department	9,612,529	11,360,924	14,597,343	9,813,758	4,959,438	14,773,196	14,658,324	114,872
Fire Department	8,250,378	9,090,471	11,196,059	7,739,126	3,935,473	11,674,599	11,320,719	353,880
Planning	111,233	134,317	175,403	131,740	48,920	180,660	181,873	(1,213)
Bldg Inspection & Zoning	692,045	774,892	982,776	687,916	379,582	1,067,498	1,026,353	41,145
Health Department	1,277,259	1,584,824	1,935,479	1,339,126	582,985	1,922,111	1,949,485	(27,374)
Senior Center	150,661	147,450	145,363	138,852	54,300	193,152	167,708	25,444
Public Library	1,660,846	1,715,722	2,115,238	1,681,839	554,923	2,236,762	2,073,646	163,116
	\$ 21,764,755	\$ 24,827,451	\$ 31,165,288	\$ 21,545,507	\$ 10,515,621	\$ 32,061,128	\$ 31,391,178	\$ 669,950
PUBLIC WORKS, ENGINEERING								
Public Works	\$ 7,682,426	\$ 8,520,727	\$ 10,771,424	7,829,230	\$ 2,945,337	10,774,567	\$ 10,358,957	415,610
Recycling Program	466,995	-	-	-	-	-	-	-
Engineering	803,328	910,364	1,200,076	901,270	475,085	1,376,355	1,254,201	122,154
	\$ 8,952,749	\$ 9,431,091	\$ 11,971,500	\$ 8,730,500	\$ 3,420,422	\$ 12,150,922	\$ 11,613,158	\$ 537,764

City of West Allis
Expenditure Report
Period Ended December 31, 2006
Fiscal Month: 12
Comparison of Prior Years Expense With 2006 Adopted Expenditures

DEPARTMENT OR ACTIVITY	2003 Actual	2004 Actual	2005 Actual	2006 Adopted Expenditures	2006 Carryovers & Transfers	Adjusted Budget	2006 Current Period Expenditures	(Over)Under Budget
GENERAL EXPENSE								
Public Acqs, Bldgs, & Prot	\$ 77,127	\$ -	\$ -	-	\$ -	-	\$ -	-
Taxes, Refunds & Adjustments	32,273	-	-	-	-	-	-	-
Promos, Celebrations, Awards	103,873	57,566	54,372	65,825	6,079	71,904	61,089	10,815
General	380,516	723,367	1,173,067	1,179,330	(233,827)	945,503	843,479	102,024
Fringe Benefits	13,287,250	11,122,092	370,532	15,370,261	(14,368,404)	1,001,857	312,267	689,590
Debt Issuance Costs	20,548	-	-	-	-	-	-	-
Contingency	(125,000)	-	-	-	-	-	-	-
	13,776,586	11,903,025	1,597,971	16,615,416	(14,596,152)	2,019,264	1,216,835	802,429
TOTAL GENERAL FUND EXPENDITURES	47,807,720	50,095,586	49,218,333	50,378,790	858,866	51,237,656	48,812,604	2,425,052
TRANSFERS TO OTHER FUNDS	1,353,333		284,571					
TOTAL EXPENDITURES & TRANSFERS	\$ 49,161,052	\$ 50,095,586	\$ 49,502,904	\$ 50,378,790	\$ 858,866	\$ 51,237,656	\$ 48,812,604	\$ 2,425,052
*** ALL OTHER FUNDS ***								
DEBT								
General Debt Service Expenditures	\$ 4,756,565	\$ 18,703,692	\$ 4,252,389	4,120,730	\$ -	4,120,730	\$ 10,751,860	
Hospital & TIF Debt Service Expenditures	7,985,042	5,126,028	5,405,658	5,953,768	-	5,953,768	-	
TOTAL DEBT SERVICE FUND EXPENDITURES	\$ 12,741,607	\$ 23,829,720	\$ 9,658,047	\$ 10,074,498	\$ -	\$ 10,074,498	\$ 10,751,860	\$ -
SPECIAL REVENUE FUNDS EXPENDITURES								
Office of Cable Communications	\$ 495,928	\$ 481,376	\$ 647,927	520,442	\$ -	520,442	\$ 502,133	18,309
Community Development Programs	2,979,022	2,942,714	2,251,561	1,781,546	837,957	2,619,503	1,830,873	788,630
Housing Assistance Programs	2,727,710	2,317,786	3,018,207	3,409,771	(25,537)	3,384,234	2,668,937	715,297
Federal & State Health Grants	338,081	284,370	297,440	252,000	78,077	330,077	388,678	(58,601)
Police & Fire Grants	1,868,832	2,317,157	2,680,829	1,767,206	-	1,767,206	2,705,985	(938,779)
Miscellaneous Grants	524,414	2,458,781	688,042	-	127,178	127,178	283,504	(156,326)
Storm Water Program	1,750,734	1,619,680	2,051,425	4,231,840	1,500,000	5,731,840	2,065,749	3,666,091
Centennial Celebration Fund				-	-		65,738	
Information Technology Joint Ventures							9,121	
WA Business Improvement District (BID)	43,195	12,023	1,400	73,725	-	73,725	45,608	28,117
TOTAL SPECIAL REVENUE FUND EXPENDITURES	\$ 10,727,915	\$ 12,433,887	\$ 11,636,831	\$ 12,036,530	\$ 2,517,675	\$ 14,554,205	\$ 10,566,324	\$ 4,062,739
ENTERPRISE FUNDS EXPENDITURES								

City of West Allis

Expenditure Report

Period Ended December 31, 2006

Fiscal Month: 12

Comparison of Prior Years Expense With 2006 Adopted Expenditures

DEPARTMENT OR ACTIVITY	2003	2004	2005	2006	2006	Adjusted	2006	(Over)Under Budget
	Actual	Actual	Actual	Adopted Expenditures	Carryovers & Transfers	Budget	Current Period Expenditures	
Sanitary Sewer Utility	\$ 3,893,184	\$ 4,465,370	\$ 4,348,539	3,978,327	\$ 1,200,000	5,178,327	\$ 4,167,597	1,010,730
Parking System	25,778	28,190	42,954	30,574	-	30,574	83,259	(52,685)
Beloit Rd Public Housing	329,485	327,735	457,376	395,822	-	395,822	3,748,602	(3,352,780)
Solid Waste Fund	-	-	-	901,946	-	901,946	684,465	
Water Utility	5,761,940	5,422,075	5,781,469	6,278,095	750,000	7,028,095	6,325,160	702,935
TOTAL ENTERPRISE FUNDS EXPENDITURES	\$ 10,010,386	\$ 10,243,370	\$ 10,630,339	\$ 11,584,764	\$ 1,950,000	\$ 13,534,764	\$ 15,009,084	\$ (1,691,800)
CAPITAL PROJECTS FUND EXPENDITURES								
Capital Improvements	\$ 7,051,246	\$ 3,358,133	\$ 6,919,301	6,003,000	\$ 690,430	6,693,430	\$ 4,468,208	2,225,222
TIF Improvements	4,517,887	8,221,581	6,419,657	5,870,498	-	5,870,498	7,105,185	(1,234,687)
TOTAL CAPITAL PROJECTS FUNDS EXPENDITURES	\$ 11,569,133	\$ 11,579,714	\$ 13,338,958	\$ 11,873,498	\$ 690,430	\$ 12,563,928	\$ 11,573,393	\$ 990,535
INTERNAL SERVICE FUND								
Health Insurance Fund	\$ 12,301,137	\$ 13,383,555	\$ 12,754,404	16,120,000	\$ -	16,120,000	\$ 13,100,588	3,019,412
Insurance Pool Expenditures	115,616	92,089	66,406	38,387	-	38,387	38,387	(0)
TOTAL INTERNAL SERVICE FUND EXPENDITURES	\$ 12,416,753	\$ 13,475,645	\$ 12,820,810	\$ 16,158,387	\$ -	\$ 16,158,387	\$ 13,138,975	\$ 3,019,412
TOTAL ALL CITY EXPENDITURES & TRANSFERS	\$ 106,626,846	\$ 121,657,922	\$ 107,587,889	\$ 112,106,467	\$ 6,016,971	\$ 118,123,438	\$ 109,852,240	\$ 8,805,938