

7.



City of West Allis

Matter Summary

7525 W. Greenfield Ave.
West Allis, WI 53214

File Number	Title	Status
2007-0734	Communication	In Committee
Comptroller/Manager of Finance submitting the City of West Allis Unaudited Financial Statement Packages for July, August, and September, 2007.		
Introduced: 11/20/2007		Controlling Body: Administration & Finance Committee

COMMITTEE RECOMMENDATION

Place on File

ACTION DATE:	MOVER	SECONDER		AYE	NO	PRESENT	EXCUSED
NOV 20 2007			Barczak	✓			
			Czaplewski	✓			
			Dobrowski				
			Kopplin				
	✓		Lajsic	✓			
			Narlock				
		✓	Reinke	✓			
			Sengstock				
			Vitale				
			Weigel	✓			
			TOTAL	5	1		

SIGNATURE OF COMMITTEE MEMBER

Chair

Vice-Chair

Member

COMMON COUNCIL ACTION

PLACE ON FILE

ACTION DATE:	MOVER	SECONDER		AYE	NO	PRESENT	EXCUSED
NOV 20 2007	✓		Barczak	✓			
			Czaplewski	✓			
		✓	Dobrowski	✓			
			Kopplin <i>exc</i>				✓
			Lajsic	✓			
			Narlock	✓			
			Reinke	✓			
			Sengstock	✓			
			Vitale <i>exc</i>				✓
			Weigel	✓			
			TOTAL	8			2

City of West Allis, Wisconsin

Unaudited Financial Statements

Period Ended July 31, 2007

City of West Allis

Revenue Report

Period Ended July 31, 2007

Fiscal Month: 7

Comparison of Prior Years Revenues with 2006 Adopted Revenues

	2004 Actual Revenues	2005 Actual Revenues	2006 Actual Revenues	2007 Adopted Revenues	2007 Current Period Revenue Actual	2007 Budget Over(Under)
Taxes						
Real Estate & Personal Property	\$ 25,448,410	\$ 26,631,466	\$ 27,356,385	\$28,006,865	\$ 45,396	(16,291,942)
Mobile Home/Trailer	113,283	106,836	\$ 92,983	\$105,000	\$ 82,638	21,388
Hotel/Motel	33,001	32,185	\$ 33,534	\$30,000	\$ 11,492	(6,008)
State Sales Tax	(1,008)	(1,666)	\$ 759	\$0	\$ 2,022	2,022
Tax Equivalent-Beloit Rd Housing	123,528	117,809	\$ 128,870	\$128,000	\$ -	(74,667)
Tax Equivalent-Water Utility	613,556	613,556	\$ 613,556	\$613,556	\$ -	(357,908)
Tax Equivalent-Medical Office Bldg	276,860	541,341	\$ 492,078	\$525,000	\$ -	(306,250)
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.)	61,897	63,087	\$ 110,326	\$69,619	\$ 80,432	39,821
Tax Delinquencies & Penalties	240,745	186,862	\$ 306,316	\$190,000	\$ 194,555	83,722
Total Taxes	\$27,196,042	\$28,291,476	\$29,134,807	\$29,668,040	\$416,536	(\$16,889,821)
Intergovernmental Grants & Aids						
State Shared Revenues	\$ 8,519,543	\$ 8,532,789	\$ 8,521,008	\$8,523,550	\$ 1,278,525	-----
Expenditure Restraint Program	1,811,626	1,788,771	1,876,354	\$1,875,000	\$ 1,875,045	-----
Fire Insurance Premiums Tax Rebates	125,518	125,614	138,355	\$125,000	\$ 131,842	58,925
Police Training	-	-	-	\$0	\$ -	0
Exempt Computer Equipment	184,269	169,472	160,032	\$150,000	\$ 174,715	-----
Municipal Services Payment	289,909	366,846	363,573	\$305,000	\$ 268,953	-----
State Fair Municipal Payment	-	-	-	\$0	\$ -	-----
State Fair Service Contract	30,000	30,000	30,000	\$30,000	\$ 30,000	12,500
Transportation/Highway Aids	2,084,706	2,029,692	2,112,518	\$2,080,000	\$ 1,634,628	-----
Milwaukee County Library	362,668	372,383	373,321	\$265,000	\$ 190,193	-----
Recycling and Other Grants	338,614	308,140	-	\$0	\$ -	-----
Total Grants & Aids	\$13,746,853	\$13,723,707	\$13,575,162	\$13,353,550	\$5,583,901	\$71,425
Licenses, Permits, Fees						
Malt Beverage & Liquor	\$ 94,775	\$ 91,728	\$ 101,654	\$94,100	\$ 94,640	39,748
All Other Licenses	148,399	160,901	119,855	\$120,750	\$ 117,048	46,611
Bldg., Plumbg, & Electrical Permits	736,170	856,152	596,327	\$541,000	\$ 341,208	25,625
Planning & Development Fees	-	107,098	109,425	\$77,750	\$ 68,060	22,706
Overnight Parking Permits	366,240	385,267	374,093	\$360,000	\$ 246,803	36,803

City of West Allis

Revenue Report

Period Ended July 31, 2007

Fiscal Month: 7

Comparison of Prior Years Revenues with 2006 Adopted Revenues

	2004 Actual Revenues	2005 Actual Revenues	2006 Actual Revenues	2007 Adopted Revenues	2007 Current Period Revenue Actual	2007 Budget Over(Under)
Fire Inspection Fee	127,396	92,703	46,183	\$90,000	\$ -	(52,500)
All Other Permits	59,997	79,759	99,221	\$59,700	\$ 61,291	26,466
Total Licenses, Permits, Fees	\$1,532,978	\$1,773,608	\$1,446,757	\$1,343,300	\$929,050	\$145,458
Penalties and Forfeitures						
Court Fines & Costs	\$ 804,324	\$ 831,853	\$ 723,687	\$825,000	\$ 660,138	178,888
Parking Violations	958,490	1,090,810	1,113,665	\$1,050,000	\$ 649,125	36,625
Total Penalties and Forfeitures	\$1,762,814	\$1,922,663	\$1,837,352	\$1,875,000	\$1,309,263	\$215,513
Charges for Services						
General Government	\$ 27,666	\$ 8,174	\$ 9,854	\$7,900	\$ 3,734	(875)
MMSD Tunnel Rescue Admin Fee	267,564	93,942	250	\$95,000	\$ 200	(55,217)
Ambulance Fee	753,919	842,822	824,616	\$808,500	\$ 500,317	28,692
Fire Dept. - Inter-Facility Transports	-	-	-	\$0	\$ -	0
Police	54,633	40,384	31,365	\$34,100	\$ 16,495	(3,397)
Fire	40,775	42,983	32,565	\$35,250	\$ 11,865	(8,698)
Milwaukee County Paramedic Aid	457,030	521,591	528,173	\$535,000	\$ 193,009	(119,074)
Health	234,254	166,623	183,238	\$193,712	\$ 153,433	40,434
Village of West Milw.-Health Servs. Agrmnt.	45,838	56,134	56,416	\$59,000	\$ 33,602	(815)
Senior Center	7,781	6,900	8,330	\$8,000	\$ 1,672	(2,995)
Public Works Services	118,561	120,494	154,754	\$95,000	\$ 60,044	4,627
Public Works Equipment Earnings	248,926	277,952	369,236	\$340,000	\$ 126,600	(71,734)
HIDTA Admin Fees	57,000	60,000	70,000	\$70,000	\$ 75,000	34,167
City Engineer	8,350	72,304	84,479	\$63,825	\$ 41,743	4,512
Finance	3,795	4,006	4,429	\$4,000	\$ -	(2,333)
Information Services	29,408	37,512	33,360	\$35,000	\$ 2,607	(17,809)
Assessor	104	0	0	\$0	\$ -	0
Print Shop	72,221	71,274	67,161	\$70,000	\$ 32,652	(8,181)
City Attorney	196,170	155,413	186,528	\$50,000	\$ 5,264	(23,903)
CAO	79,255	227,895	81,939	\$78,000	\$ -	(45,500)
Library	97,612	96,379	89,380	\$88,300	\$ 58,351	6,842
City Treasurer	3,533	5,237	3,883	\$5,000	\$ 3,795	879
Total Charges For Services	\$2,804,394	\$ 2,908,017	\$2,819,955	2,675,587	\$1,320,382	(\$240,377)

City of West Allis

Revenue Report

Period Ended July 31, 2007

Fiscal Month: 7

Comparison of Prior Years Revenues with 2006 Adopted Revenues

	2004 Actual Revenues	2005 Actual Revenues	2006 Actual Revenues	2007 Adopted Revenues	2007 Current Period Revenue Actual	2007 Budget Over(Under)
Miscellaneous Revenue						
Interest on Investment	\$ 735,555	\$ 1,468,346	\$ 2,270,966	\$1,225,000	\$ 2,035,649	1,321,065
Interest on Special Assessments	32,696	14,761	7,531	\$15,000	\$ 877	(7,873)
Rental of City Property	104,124	78,726	69,858	\$80,000	\$ 14,411	(32,256)
Green Market Rentals	96,615	90,566	60,144	\$85,200	\$ 42,222	(7,478)
Sale of Lands/Buildings	-	125,595	135,912	\$60,000	\$ 75,743	40,743
Other Sales	91,794	1,394	11,310	\$3,500	\$ 2,726	685
Cable Support Payments	150,000	150,000	-	\$275,000	\$ -	-
Administration Support - Storm Water	250,000	250,000	250,000	\$250,000	\$ -	-
Annual Hospital Payment	100,000	200,000	100,000	\$300,000	\$ -	(175,000)
Annual Hospital Supplemental Payment	100,000	-	-	\$0	\$ -	0
Total Miscellaneous Revenue	\$1,660,784	\$2,379,387	\$2,905,722	2,293,700	\$2,171,627	\$1,139,886
Reserve Funds Applied						
Equity Transfers	\$ -	\$ -	\$ 940,558	\$0	\$ 103,037	103,037
General Fund Applied	76	-	-	\$400,000	\$ -	0
Total Reserve Funds Applied	\$76	\$0	\$940,558	400,000	\$103,037	103,037
		(2,297,287)				
Total General Fund Revenue	\$48,703,938	\$50,998,857	\$52,660,312	\$51,609,177	\$11,833,796	(\$15,454,878)
All Other Funds						
Debt Service Revenues						
Real Estate & Personal Property	\$5,085,037	\$ 6,491,664	\$ 7,811,114	\$7,340,082	\$ 463,873	(6,876,209)
Hospital & TIF Financing Sources	19,745,778	\$ 3,301,166	\$ 3,315,360	\$2,542,999	\$ 1,934,452	451,036
Total Debt Service	\$24,830,815	\$9,792,830	\$11,126,474	\$9,883,081	\$2,398,325	(\$6,425,173)
Special Revenue Funds						
Office of Cable Communications Revenues	\$ 529,988	\$ 523,700	\$ 561,715	\$ 485,000	\$ 143,618	-\$139,298
Community Development/Home/Rent Rehab	2,970,789	2,855,926	2,219,433	1,975,500	\$ 641,235	(511,140)
Housing Assistance Programs	2,348,057	2,430,865	2,441,611	3,343,421	\$ 1,510,389	(439,940)
Federal & State Health Grants	284,370	297,440	388,678	340,500	\$ 226,008	27,383
Police & Fire Grants	2,360,717	2,692,574	2,618,228	1,765,883	\$ 907,870	(122,228)
Miscellaneous Grants	2,416,018	731,222	1,409,492	-	\$ 1,005,176	1,005,176

City of West Allis

Revenue Report

Period Ended July 31, 2007

Fiscal Month: 7

Comparison of Prior Years Revenues with 2006 Adopted Revenues

	2004 Actual Revenues	2005 Actual Revenues	2006 Actual Revenues	2007 Adopted Revenues	2007 Current Period Revenue Actual	2007 Budget Over(Under)
Information Technology Joint Ventures	-	-	15,800	-	\$ 9,700	9,700
Storm Water Program	-	-	-	2,737,834	\$ -	(1,597,070)
Revenue From Billings/Assessmts/Sales	2,699,006	2,750,558	2,702,751	-	\$ 441,795	441,795
Recycling Proceeds	-	-	-	-	\$ -	-
WA Business Improvement District	55,836	0	8,572	67,500	\$ 1,000	(38,375)
Quad Indemnification Fund	0	0	0	-	\$ -	0
Total Special Revenue Funds	\$13,664,780	\$12,282,284	\$12,366,281	10,715,638	\$4,886,792	(\$1,363,997)
Enterprise Funds						
Sanitary Sewer Utility	\$ 3,917,294	\$ 4,349,455	\$ 5,464,568	\$4,915,700	\$ (275,442)	(3,142,934)
Parking System (Meters/Property Sales)	22,000	16,466	24,036	17,300	\$ 16,804	6,713
Parking System (Property Taxes)	10,000	10,000	10,000	10,000	\$ -	-
Beloit Rd Public Housing (Rent)	358,941	358,837	371,026	356,900	\$ 226,068	17,876
Water Utility	5,391,316	5,795,901	5,579,999	6,468,325	\$ (138,339)	(3,911,529)
Total Enterprise Funds	\$9,699,551	\$10,530,659	\$11,449,629	11,768,225	(\$170,909)	(\$7,029,874)
Capital Projects Fund						
Capital Projects	2,609,104	4,330,412	3,458,246	\$7,830,000	\$ 1,068,339	(3,499,161)
TIF Projects	9,952,963	9,806,596	6,919,879	4,375,000	\$ 553,848	(1,998,235)
Total Capital Projects Fund	\$ 12,562,067	\$ 14,137,008	\$ 10,378,125	12,205,000	\$1,622,187	(\$5,497,396)
Internal Service Fund						
Health Insurance Fund	14,478,748	14,300,036	14,782,762	15,034,600	\$ 6,833,124	(7,147,996)
Insurance Pool Revenues	368,169	368,006	367,406	368,006	\$ 367,062	(214,670)
Total Internal Service Revenues	\$14,846,917	\$14,668,042	\$15,150,168	\$15,402,606	\$7,200,187	(\$7,362,666)
TOTAL ALL CITY REVENUE	\$124,308,068	\$112,409,681	\$113,130,989	\$111,583,727	\$27,770,378	(\$35,985,988)

City of West Allis
Expenditure Report
Period Ended July 31, 2007
Fiscal Month: 7
Comparison of Prior Years Expense With 2007 Adopted Expenditures

DEPARTMENT OR ACTIVITY	2004 Actual	2005 Actual	2006 Actual	2007 Adopted Expenditures	2007 Carryovers & Transfers	Adjusted Budget	2007 Current Period Expenditures	(Over)Under Budget
Common Council								
Mayor	\$ 140,719	\$ 263,499	\$ 267,291	\$ 99,865	\$ -	\$ 99,865	\$ 155,103	\$ (96,848)
	81,193	102,505	105,546	74,143	630	74,773	56,740	(13,122)
	\$ 221,912	\$ 366,004	\$ 372,837	\$ 174,008	\$ 630	\$ 174,638	\$ 211,843	\$ (109,970)
LEGAL, JUDICIAL, ADMIN								
City Attorney	\$ 449,970	\$ 585,215	\$ 565,689	408,300	-	408,300	\$ 336,120	(97,945)
Municipal Court	254,477	319,492	279,988	241,873	-	241,873	130,900	10,192
City Assessor	339,341	388,070	470,979	325,346	13,846	339,192	258,408	(60,546)
City Clerk/Treasurer	449,476	462,175	493,454	397,395	12,505	409,900	272,403	(33,294)
	\$ 1,493,264	\$ 1,754,952	\$ 1,810,110	\$ 1,372,914	\$ 26,351	\$ 1,399,265	\$ 997,831	\$ (181,594)
ADMINISTRATION & FINANCE								
City Administrative Office	\$ 161,436	\$ 201,965	\$ 204,883	150,990	-	150,990	\$ 111,625	(23,548)
Information Services	806,145	795,943	788,780	673,086	81,752	754,838	509,558	(69,235)
Purchasing/Central Services	612,669	534,956	562,304	609,806	39,400	649,206	328,220	50,484
Human Resources	289,701	368,389	389,454	275,428	9,663	285,091	209,522	(43,219)
Finance	348,892	461,366	463,065	313,489	3,600	317,089	245,000	(60,031)
	\$ 2,218,843	\$ 2,362,619	\$ 2,408,486	\$ 2,022,799	\$ 134,415	\$ 2,157,214	\$ 1,403,924	\$ (145,549)
HEALTH, SAFETY, CULTURE								
Police & Fire Commission	\$ 18,849	\$ 17,628	\$ 13,070	13,400	-	13,400	\$ 2,473	5,344
Police Department	11,360,924	14,597,343	14,658,324	10,221,136	2,433,730	12,654,866	7,546,928	(164,923)
Fire Department	9,090,471	11,196,059	11,320,719	8,063,075	229,537	8,292,612	5,888,496	(1,051,139)
Planning	134,317	175,403	181,873	134,190	1,950	136,140	135,295	(55,880)
Bldg Inspection & Zoning	774,892	982,776	1,026,353	698,808	24,500	723,308	574,963	(153,033)
Health Department	1,584,824	1,935,479	1,949,485	1,397,273	1,576	1,398,849	1,041,126	(225,131)
Senior Center	147,450	145,363	167,708	145,335	16,579	161,914	104,686	(10,236)
Public Library	1,715,722	2,115,238	2,073,646	1,720,078	68,806	1,788,884	1,180,865	(137,349)
	\$ 24,827,451	\$ 31,165,289	\$ 31,391,177	\$ 22,393,295	\$ 2,776,678	\$ 25,169,973	\$ 16,474,831	\$ (1,792,347)
PUBLIC WORKS, ENGINEERING								
Public Works	\$ 8,520,727	\$ 10,771,424	\$ 10,358,957	7,823,897	\$ 198,476	8,022,373	\$ 6,010,305	(1,330,587)
Recycling Program	-	-	-	-	-	-	-	-
Engineering	910,364	1,200,076	1,254,201	917,749	31,115	948,864	672,962	(119,458)
	\$ 9,431,091	\$ 11,971,500	\$ 11,613,158	\$ 8,741,646	\$ 229,591	\$ 8,971,237	\$ 6,683,267	\$ (1,450,045)

City of West Allis
Expenditure Report
Period Ended July 31, 2007
Fiscal Month: 7
Comparison of Prior Years Expense With 2007 Adopted Expenditures

DEPARTMENT OR ACTIVITY	2004 Actual	2005 Actual	2006 Actual	2007 Adopted Expenditures	2007 Carryovers & Transfers	Adjusted Budget	2007 Current Period Expenditures	(Over)Under Budget
GENERAL EXPENSE								
Public Acqs, Bldgs, & Prot	\$ -	\$ -	\$ -	-	\$ -	-	\$ -	-
Taxes, Refunds & Adjustments	-	-	-	-	-	-	-	-
Promos,Celebrations,Awards	57,566	54,372	61,089	66,825	8,330	75,155	31,051	12,789
General	723,367	1,173,067	843,479	663,230	32,320	695,550	432,732	(26,995)
Fringe Benefits	11,122,092	370,532	312,267	16,047,961	(2,359,957)	13,688,004	356,732	7,627,937
Debt Issuance Costs	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-
	11,903,025	1,597,972	1,216,834	16,778,016	(2,319,307)	14,458,709	820,515	7,613,732
TOTAL GENERAL FUND EXPENDITURES	50,095,587	49,218,334	48,812,602	51,482,678	848,358	52,331,036	26,592,211	3,934,226
TRANSFERS TO OTHER FUNDS	-	284,571	-	-	-	-	425,000	-
TOTAL EXPENDITURES & TRANSFERS	\$ 50,095,587	\$ 49,502,905	\$ 48,812,602	\$ 51,482,678	\$ 848,358	\$ 52,331,036	\$ 27,017,211	\$ 3,934,226
*** ALL OTHER FUNDS ***								
DEBT								
General Debt Service Expenditures	\$ 18,703,692	\$ 4,252,389	\$ 10,751,860	4,201,278	\$ -	4,201,278	\$ 7,014,465	-
Hospital & TIF Debt Service Expenditures	5,126,028	5,405,658	-	5,603,458	-	5,603,458	-	-
TOTAL DEBT SERVICE FUND EXPENDITURES	\$ 23,829,720	\$ 9,658,047	\$ 10,751,860	\$ 9,804,736	\$ -	\$ 9,804,736	\$ 7,014,465	\$ -
SPECIAL REVENUE FUNDS EXPENDITURES								
Office of Cable Communications	\$ 481,376	\$ 647,927	\$ 502,133	625,963	\$ -	625,963	\$ 157,707	207,438
Community Development Programs	2,942,714	2,251,561	1,830,873	2,345,076	-	2,345,076	584,580	783,381
Housing Assistance Programs	2,317,786	3,018,207	2,668,937	3,398,482	-	3,398,482	1,771,302	211,146
Federal & State Health Grants	284,370	297,440	388,678	-	-	-	212,525	(212,525)
Police & Fire Grants	2,317,157	2,680,829	2,705,985	-	-	-	1,091,725	(1,091,725)
Miscellaneous Grants	2,458,781	688,042	283,504	-	-	-	192,494	(192,494)
Storm Water Program	1,619,680	2,051,425	2,065,749	3,292,845	-	3,292,845	879,225	1,041,601
Centennial Celebration Fund	-	-	65,738	-	-	-	104,920	-
Information Technology Joint Ventures	-	-	9,121	-	-	-	5,632	-
WA Business Improvement District (BID)	12,023	1,400	45,608	73,725	-	73,725	-	43,006
TOTAL SPECIAL REVENUE FUND EXPENDITURES	\$ 12,433,887	\$ 11,636,831	\$ 10,566,324	\$ 9,736,091	\$ -	\$ 9,736,091	\$ 5,000,110	\$ 789,829
ENTERPRISE FUNDS EXPENDITURES								
Sanitary Sewer Utility	\$ 4,465,370	\$ 4,348,539	\$ 4,167,597	4,784,839	\$ -	4,784,839	\$ 1,231,070	1,560,086
Parking System	28,190	42,954	83,259	37,279	-	37,279	20,141	1,605
Beloit Rd Public Housing	327,735	457,376	3,748,602	399,925	-	399,925	201,709	31,580
Solid Waste Fund	-	-	684,465	1,011,025	-	1,011,025	314,713	-
Water Utility	5,422,075	5,781,469	6,325,160	7,545,674	-	7,545,674	2,286,217	2,115,427
TOTAL ENTERPRISE FUNDS EXPENDITURES	\$ 10,243,371	\$ 10,630,337	\$ 15,009,085	\$ 13,778,742	\$ -	\$ 13,778,742	\$ 4,053,850	\$ 3,708,698

City of West Allis
Expenditure Report
Period Ended July 31, 2007
Fiscal Month: 7
Comparison of Prior Years Expense With 2007 Adopted Expenditures

DEPARTMENT OR ACTIVITY	2004 Actual	2005 Actual	2006 Actual	2007 Adopted Expenditures	2007 Carryovers & Transfers	Adjusted Budget	2007 Current Period Expenditures	(Over)Under Budget
CAPITAL PROJECTS FUND EXPENDITURES								
Capital Improvements	\$ 3,358,133	\$ 6,919,301	\$ 4,468,208	2,317,323	\$ -	2,317,323	\$ 430,252	921,520
TIF Improvements	8,221,581	6,419,657	7,105,185	-	-	-	1,723,512	(1,723,512)
TOTAL CAPITAL PROJECTS FUNDS EXPENDITURES	\$ 11,579,715	\$ 13,338,957	\$ 11,573,393	\$ 2,317,323	\$ -	\$ 2,317,323	\$ 2,153,764	\$ (801,992)
INTERNAL SERVICE FUND								
Health Insurance Fund	\$ 13,383,555	\$ 12,754,404	\$ 13,100,588	15,034,000	\$ -	15,034,000	\$ 4,928,014	3,841,819
Insurance Pool Expenditures	92,089	66,406	38,387	7,809	-	7,809	7,809	(3,253)
TOTAL INTERNAL SERVICE FUND EXPENDITURES	\$ 13,475,644	\$ 12,820,811	\$ 13,138,975	\$ 15,041,809	\$ -	\$ 15,041,809	\$ 4,935,823	\$ 3,838,566
TOTAL ALL CITY EXPENDITURES & TRANSFERS	\$ 121,657,922	\$ 107,587,888	\$ 109,852,239	\$ 102,161,379	\$ 848,358	\$ 103,009,737	\$ 50,175,223	\$ 11,469,328

City of West Allis, Wisconsin

Unaudited Financial Statements

Period Ended August 31, 2007

City of West Allis

Revenue Report

Period Ended August 31, 2007

Fiscal Month: 8

Comparison of Prior Years Revenues with 2006 Adopted Revenues

	2004 Actual Revenues	2005 Actual Revenues	2006 Actual Revenues	2007 Adopted Revenues	2007 Current Period Revenue Actual	2007 Budget Over(Under)
Taxes						
Real Estate & Personal Property	\$ 25,448,410	\$ 26,631,466	\$ 27,356,385	\$28,006,865	\$ 2,117,406	(16,553,837)
Mobile Home/Trailer	113,283	106,836	\$ 92,983	\$105,000	\$ 90,972	20,972
Hotel/Motel	33,001	32,185	\$ 33,534	\$30,000	\$ 15,107	(4,893)
State Sales Tax	(1,008)	(1,666)	\$ 759	\$0	\$ (1,514)	(1,514)
Tax Equivalent-Beloit Rd Housing	123,528	117,809	\$ 128,870	\$128,000	\$ -	(85,333)
Tax Equivalent-Water Utility	613,556	613,556	\$ 613,556	\$613,556	\$ -	(409,037)
Tax Equivalent-Medical Office Bldg	276,860	541,341	\$ 492,078	\$525,000	\$ 519,926	169,926
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.)	61,897	63,087	\$ 110,326	\$69,619	\$ 140,755	94,342
Tax Delinquencies & Penalties	240,745	186,862	\$ 306,316	\$190,000	\$ 207,552	80,885
Total Taxes	\$27,196,042	\$28,291,476	\$29,134,807	\$29,668,040	\$3,090,204	(\$16,688,489)
Intergovernmental Grants & Aids						
State Shared Revenues	\$ 8,519,543	\$ 8,532,789	\$ 8,521,008	\$8,523,550	\$ 1,278,525	-----
Expenditure Restraint Program	1,811,626	1,788,771	1,876,354	\$1,875,000	\$ 1,875,045	-----
Fire Insurance Premiums Tax Rebates	125,518	125,614	138,355	\$125,000	\$ 131,842	48,509
Police Training	-	-	-	\$0	\$ -	0
Exempt Computer Equipment	184,269	169,472	160,032	\$150,000	\$ 174,715	-----
Municipal Services Payment	289,909	366,846	363,573	\$305,000	\$ 313,953	-----
State Fair Municipal Payment	-	-	-	\$0	\$ -	-----
State Fair Service Contract	30,000	30,000	30,000	\$30,000	\$ 30,000	10,000
Transportation/Highway Aids	2,084,706	2,029,692	2,112,518	\$2,080,000	\$ 1,634,628	-----
Milwaukee County Library	362,668	372,383	373,321	\$265,000	\$ 190,193	-----
Recycling and Other Grants	338,614	308,140	-	\$0	\$ -	-----
Total Grants & Aids	\$13,746,853	\$13,723,707	\$13,575,162	\$13,353,550	\$5,628,901	\$58,509
Licenses, Permits, Fees						
Malt Beverage & Liquor	\$ 94,775	\$ 91,728	\$ 101,654	\$94,100	\$ 96,130	33,397
All Other Licenses	148,399	160,901	119,855	\$120,750	\$ 131,803	51,303
Bldg., Plumbg. & Electrical Permits	736,170	856,152	596,327	\$541,000	\$ 407,062	46,395
Planning & Development Fees	-	107,098	109,425	\$77,750	\$ 76,070	24,237
Overnight Parking Permits	366,240	385,267	374,093	\$360,000	\$ 263,167	23,167

City of West Allis

Revenue Report

Period Ended August 31, 2007

Fiscal Month: 8

Comparison of Prior Years Revenues with 2006 Adopted Revenues

	2004 Actual Revenues	2005 Actual Revenues	2006 Actual Revenues	2007 Adopted Revenues	2007 Current Period Revenue Actual	2007 Budget Over(Under)
Fire Inspection Fee	127,396	92,703	46,183	\$90,000	\$ -	(60,000)
All Other Permits	59,997	79,759	99,221	\$59,700	\$ 66,834	27,034
Total Licenses, Permits, Fees	\$1,532,978	\$1,773,608	\$1,446,757	\$1,343,300	\$1,041,067	\$145,533
Penalties and Forfeitures						
Court Fines & Costs	\$ 804,324	\$ 831,853	\$ 723,687	\$825,000	\$ 755,895	205,895
Parking Violations	958,490	1,090,810	1,113,665	\$1,050,000	\$ 751,860	51,860
Total Penalties and Forfeitures	\$1,762,814	\$1,922,663	\$1,837,352	\$1,875,000	\$1,507,755	\$257,755
Charges for Services						
General Government	\$ 27,666	\$ 8,174	\$ 9,854	\$7,900	\$ 4,426	(841)
MMSD Tunnel Rescue Admin Fee	267,564	93,942	250	\$95,000	\$ 200	(63,133)
Ambulance Fee	753,919	842,822	824,616	\$808,500	\$ 573,874	34,874
Fire Dept. - Inter-Facility Transports	-	-	-	\$0	\$ -	0
Police	54,633	40,384	31,365	\$34,100	\$ 19,005	(3,728)
Fire	40,775	42,983	32,565	\$35,250	\$ 14,511	(8,989)
Milwaukee County Paramedic Aid	457,030	521,591	528,173	\$535,000	\$ 217,830	(138,837)
Health	234,254	166,623	183,238	\$193,712	\$ 161,573	32,432
Village of West Milw.-Health Servs. Agrmnt.	45,838	56,134	56,416	\$59,000	\$ 38,520	(813)
Senior Center	7,781	6,900	8,330	\$8,000	\$ 1,672	(3,662)
Public Works Services	118,561	120,494	154,754	\$95,000	\$ 97,872	34,538
Public Works Equipment Earnings	248,926	277,952	369,236	\$340,000	\$ 126,600	(100,067)
HIDTA Admin Fees	57,000	60,000	70,000	\$70,000	\$ 75,000	28,333
City Engineer	8,350	72,304	84,479	\$63,825	\$ 49,978	7,428
Finance	3,795	4,006	4,429	\$4,000	\$ -	(2,667)
Information Services	29,408	37,512	33,360	\$35,000	\$ 2,650	(20,683)
Assessor	104	0	0	\$0	\$ -	0
Print Shop	72,221	71,274	67,161	\$70,000	\$ 43,892	(2,775)
City Attorney	196,170	155,413	186,528	\$50,000	\$ 5,264	(28,069)
CAO	79,255	227,895	81,939	\$78,000	\$ -	(52,000)
Library	97,612	96,379	89,380	\$88,300	\$ 66,932	8,065
City Treasurer	3,533	5,237	3,883	\$5,000	\$ 3,810	477
Total Charges For Services	\$2,804,394	\$ 2,908,017	\$2,819,955	2,675,587	\$1,503,608	(\$280,116)

City of West Allis
Revenue Report
Period Ended August 31, 2007
Fiscal Month: 8
Comparison of Prior Years Revenues with 2006 Adopted Revenues

	2004 Actual Revenues	2005 Actual Revenues	2006 Actual Revenues	2007 Adopted Revenues	2007 Current Period Revenue Actual	2007 Budget Over(Under)
Miscellaneous Revenue						
Interest on Investment	\$ 735,555	\$ 1,468,346	\$ 2,270,966	\$1,225,000	\$ 2,301,698	1,485,031
Interest on Special Assessments	32,696	14,761	7,531	\$15,000	1,562	(8,438)
Rental of City Property	104,124	78,726	69,858	\$80,000	16,469	(36,864)
Green Market Rentals	96,615	90,566	60,144	\$85,200	57,021	221
Sale of Lands/Buildings	-	125,595	135,912	\$60,000	87,448	47,448
Other Sales	91,794	1,394	11,310	\$3,500	2,726	393
Cable Support Payments	150,000	150,000	-	\$275,000	-	-
Administration Support - Storm Water	250,000	250,000	250,000	\$250,000	-	-
Annual Hospital Payment	100,000	200,000	100,000	\$300,000	350,000	150,000
Annual Hospital Supplemental Payment	100,000	-	-	\$0	-	0
Total Miscellaneous Revenue	\$1,660,784	\$2,379,387	\$2,905,722	2,293,700	\$2,816,924	\$1,637,791
Reserve Funds Applied						
Equity Transfers	\$ -	\$ -	\$ 940,558	\$0	\$ 103,037	103,037
General Fund Applied	76	-	-	\$400,000	-	0
Total Reserve Funds Applied	\$76	\$0	\$940,558	400,000	\$103,037	103,037
		(2,297,287)				
Total General Fund Revenue	\$48,703,938	\$50,998,857	\$52,660,312	\$51,609,177	\$15,691,496	(\$14,765,981)
All Other Funds						
Debt Service Revenues						
Real Estate & Personal Property	\$5,085,037	\$ 6,491,664	\$ 7,811,114	\$7,340,082	\$ 521,274	(6,818,808)
Hospital & TIF Financing Sources	19,745,778	\$ 3,301,166	\$ 3,315,360	\$2,542,999	\$ 1,934,452	239,119
Total Debt Service	\$24,830,815	\$9,792,830	\$11,126,474	\$9,883,081	\$2,455,726	(\$6,579,689)
Special Revenue Funds						
Office of Cable Communications Revenues	\$ 529,988	\$ 523,700	\$ 561,715	\$ 485,000	\$ 290,021	-\$33,312
Community Development/Home/Rent Rehab	2,970,789	2,855,926	2,219,433	1,975,500	645,930	(671,070)
Housing Assistance Programs	2,348,057	2,430,865	2,441,611	3,343,421	1,726,911	(502,036)
Federal & State Health Grants	284,370	297,440	388,678	340,500	245,575	18,575
Police & Fire Grants	2,360,717	2,692,574	2,618,228	1,765,883	1,077,137	(100,118)
Miscellaneous Grants	2,416,018	731,222	1,409,492	-	1,016,080	1,016,080

City of West Allis
Revenue Report
Period Ended August 31, 2007
Fiscal Month: 8
Comparison of Prior Years Revenues with 2006 Adopted Revenues

	2004 Actual Revenues	2005 Actual Revenues	2006 Actual Revenues	2007 Adopted Revenues	2007 Current Period Revenue Actual	2007 Budget Over(Under)
Information Technology Joint Ventures	-	-	15,800	-	\$ 9,700	9,700
Storm Water Program	-	-	-	2,737,834	\$ -	(1,825,223)
Revenue From Billings/Assessmts/Sales	2,699,006	2,750,558	2,702,751	-	\$ 441,795	441,795
Recycling Proceeds	-	-	-	-	\$ -	-
WA Business Improvement District	55,836	0	8,572	67,500	\$ 1,000	(44,000)
Quad Indemnification Fund	0	0	0	-	\$ -	0
Total Special Revenue Funds	\$13,664,780	\$12,282,284	\$12,366,281	10,715,638	\$5,454,149	(\$1,689,610)
Enterprise Funds						
Sanitary Sewer Utility	\$ 3,917,294	\$ 4,349,455	\$ 5,464,568	\$4,915,700	\$ (275,442)	(3,552,576)
Parking System (Meters/Property Sales)	22,000	16,466	24,036	17,300	\$ 18,208	6,675
Parking System (Property Taxes)	10,000	10,000	10,000	10,000	\$ -	-
Beloit Rd Public Housing (Rent)	358,941	358,837	371,026	356,900	\$ 256,370	18,437
Water Utility	5,391,316	5,795,901	5,579,999	6,468,325	\$ (118,145)	(4,430,361)
Total Enterprise Funds	\$9,699,551	\$10,530,659	\$11,449,629	11,768,225	(\$119,009)	(\$7,957,826)
Capital Projects Fund						
Capital Projects	2,609,104	4,330,412	3,458,246	\$7,830,000	\$ 3,181,408	(2,038,592)
TIF Projects	9,952,963	9,806,596	6,919,879	4,375,000	\$ 620,662	(2,296,004)
Total Capital Projects Fund	\$ 12,562,067	\$ 14,137,008	\$ 10,378,125	12,205,000	\$3,802,071	(\$4,334,596)
Internal Service Fund						
Health Insurance Fund	14,478,748	14,300,036	14,782,762	15,034,600	\$ 7,763,960	(6,220,996)
Insurance Pool Revenues	368,169	368,006	367,406	368,006	\$ 367,062	(245,337)
Total Internal Service Revenues	\$14,846,917	\$14,668,042	\$15,150,168	\$15,402,606	\$8,131,023	(\$6,466,333)
TOTAL ALL CITY REVENUE	\$124,308,068	\$112,409,681	\$113,130,989	\$111,583,727	\$35,415,456	(\$35,573,038)

City of West Allis
Expenditure Report
Period Ended August 31, 2007
Fiscal Month: 8
Comparison of Prior Years Expense With 2007 Adopted Expenditures

DEPARTMENT OR ACTIVITY	2004 Actual	2005 Actual	2006 Actual	2007 Adopted Expenditures	2007 Carryovers & Transfers	Adjusted Budget	2007 Current Period Expenditures	(Over)Under Budget
Common Council	\$ 140,719	\$ 263,499	\$ 267,291	\$ 99,865	\$ -	\$ 99,865	\$ 178,047	\$ (111,470)
Mayor	81,193	102,505	105,546	74,143	630	74,773	68,557	(18,709)
	\$ 221,912	\$ 366,004	\$ 372,837	\$ 174,008	\$ 630	\$ 174,638	\$ 246,604	\$ (130,179)
LEGAL, JUDICIAL, ADMIN								
City Attorney	\$ 449,970	\$ 585,215	\$ 565,689	408,300	\$ -	408,300	\$ 404,045	(131,845)
Municipal Court	254,477	319,492	279,988	241,873	-	241,873	163,974	(2,725)
City Assessor	339,341	388,070	470,979	325,346	13,846	339,192	307,806	(81,678)
City Clerk/Treasurer	449,476	462,175	493,454	397,395	12,505	409,900	317,094	(43,828)
	\$ 1,493,264	\$ 1,754,952	\$ 1,810,110	\$ 1,372,914	\$ 26,351	\$ 1,399,265	\$ 1,192,919	\$ (260,076)
ADMINISTRATION & FINANCE								
City Administrative Office	\$ 161,436	\$ 201,965	\$ 204,883	150,990	\$ -	150,990	\$ 134,156	(33,496)
Information Services	806,145	795,943	788,780	673,086	81,752	754,838	584,747	(81,522)
Purchasing/Central Services	612,669	534,956	562,304	609,806	39,400	649,206	394,350	38,454
Human Resources	289,701	368,389	389,454	275,428	9,663	285,091	250,646	(60,585)
Finance	348,892	461,366	463,065	313,489	3,600	317,089	286,314	(74,921)
	\$ 2,218,843	\$ 2,362,619	\$ 2,408,486	\$ 2,022,799	\$ 134,415	\$ 2,157,214	\$ 1,650,212	\$ (212,070)
HEALTH, SAFETY, CULTURE								
Police & Fire Commission	\$ 18,849	\$ 17,628	\$ 13,070	13,400	\$ -	13,400	\$ 3,219	5,714
Police Department	11,360,924	14,597,343	14,658,324	10,221,136	3,080,521	13,301,657	9,069,017	(201,246)
Fire Department	9,090,471	11,196,059	11,320,719	8,063,075	229,537	8,292,612	7,303,833	(1,775,425)
Planning	134,317	175,403	181,873	134,190	1,950	136,140	162,600	(71,840)
Bldg Inspection & Zoning	774,892	982,776	1,026,353	698,808	89,500	788,308	694,330	(168,791)
Health Department	1,584,824	1,935,479	1,949,485	1,397,273	1,576	1,398,849	1,234,066	(301,500)
Senior Center	147,450	145,363	167,708	145,335	16,579	161,914	124,737	(16,795)
Public Library	1,715,722	2,115,238	2,073,646	1,720,078	68,806	1,788,884	1,392,418	(199,829)
	\$ 24,827,451	\$ 31,165,289	\$ 31,391,177	\$ 22,393,295	\$ 3,488,469	\$ 25,881,764	\$ 19,984,221	\$ (2,729,712)
PUBLIC WORKS, ENGINEERING								
Public Works	\$ 8,520,727	\$ 10,771,424	\$ 10,358,957	7,823,897	\$ 287,476	8,111,373	\$ 7,037,767	(1,630,185)
Recycling Program	-	-	-	-	-	-	-	-
Engineering	910,364	1,200,076	1,254,201	917,749	31,115	948,864	839,082	(206,506)
	\$ 9,431,091	\$ 11,971,500	\$ 11,613,158	\$ 8,741,646	\$ 318,591	\$ 9,060,237	\$ 7,876,848	\$ (1,836,690)

City of West Allis
Expenditure Report
Period Ended August 31, 2007
Fiscal Month: 8
Comparison of Prior Years Expense With 2007 Adopted Expenditures

DEPARTMENT OR ACTIVITY	2004 Actual	2005 Actual	2006 Actual	2007 Adopted Expenditures	2007 Carryovers & Transfers	Adjusted Budget	2007 Current Period Expenditures	(Over)Under Budget
GENERAL EXPENSE								
Public Acqs, Bldgs, & Prot	\$ -	\$ -	\$ -	-	\$ -	-	\$ -	-
Taxes, Refunds & Adjustments	-	-	-	-	-	-	-	-
Promos,Celebrations,Awards	57,566	54,372	61,089	66,825	8,330	75,155	36,112	13,991
General	723,367	1,173,067	843,479	663,230	32,320	695,550	452,505	11,195
Fringe Benefits	11,122,092	370,532	312,267	16,047,961	(3,006,748)	13,041,213	453,965	8,240,177
Debt Issuance Costs	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-
	11,903,025	1,597,972	1,216,834	16,778,016	(2,966,098)	13,811,918	942,583	8,265,362
TOTAL GENERAL FUND EXPENDITURES	50,095,587	49,218,334	48,812,602	51,482,678	1,002,358	52,485,036	31,893,388	3,096,636
TRANSFERS TO OTHER FUNDS	-	284,571	-	-	-	-	425,000	-
TOTAL EXPENDITURES & TRANSFERS	\$ 50,095,587	\$ 49,502,905	\$ 48,812,602	\$ 51,482,678	\$ 1,002,358	\$ 52,485,036	\$ 32,318,388	\$ 3,096,636
*** ALL OTHER FUNDS ***								
DEBT								
General Debt Service Expenditures	\$ 18,703,692	\$ 4,252,389	\$ 10,751,860	4,201,278	\$ -	4,201,278	\$ 7,013,865	-
Hospital & TIF Debt Service Expenditures	5,126,028	5,405,658	-	5,603,458	-	5,603,458	-	-
TOTAL DEBT SERVICE FUND EXPENDITURES	\$ 23,829,720	\$ 9,658,047	\$ 10,751,860	\$ 9,804,736	\$ -	\$ 9,804,736	\$ 7,013,865	\$ -
SPECIAL REVENUE FUNDS EXPENDITURES								
Office of Cable Communications	\$ 481,376	\$ 647,927	\$ 502,133	625,963	\$ -	625,963	\$ 189,480	227,828
Community Development Programs	2,942,714	2,251,561	1,830,873	2,345,076	-	2,345,076	690,465	872,919
Housing Assistance Programs	2,317,786	3,018,207	2,668,937	3,398,482	-	3,398,482	1,992,935	272,719
Federal & State Health Grants	284,370	297,440	388,678	-	-	-	256,354	(256,354)
Police & Fire Grants	2,317,157	2,680,829	2,705,985	-	-	-	1,266,733	(1,266,733)
Miscellaneous Grants	2,458,781	688,042	283,504	-	-	-	200,943	(200,943)
Storm Water Program	1,619,680	2,051,425	2,065,749	3,292,845	-	3,292,845	1,207,228	988,002
Centennial Celebration Fund	-	-	65,738	-	-	-	185,602	-
Information Technology Joint Ventures	-	-	9,121	-	-	-	5,632	-
WA Business Improvement District (BID)	12,023	1,400	45,608	73,725	-	73,725	-	49,150
TOTAL SPECIAL REVENUE FUND EXPENDITURES	\$ 12,433,887	\$ 11,636,831	\$ 10,566,324	\$ 9,736,091	\$ -	\$ 9,736,091	\$ 5,995,373	\$ 686,589
ENTERPRISE FUNDS EXPENDITURES								
Sanitary Sewer Utility	\$ 4,465,370	\$ 4,348,539	\$ 4,167,597	4,784,839	\$ -	4,784,839	\$ 1,570,806	1,619,087
Parking System	28,190	42,954	83,259	37,279	-	37,279	22,312	2,541
Beloit Rd Public Housing	327,735	457,376	3,748,602	399,925	-	399,925	221,569	45,048
Solid Waste Fund	-	-	684,465	1,011,025	-	1,011,025	371,356	-
Water Utility	5,422,075	5,781,469	6,325,160	7,545,674	-	7,545,674	2,750,568	2,279,882
TOTAL ENTERPRISE FUNDS EXPENDITURES	\$ 10,243,371	\$ 10,630,337	\$ 15,009,085	\$ 13,778,742	\$ -	\$ 13,778,742	\$ 4,936,610	\$ 3,946,557

City of West Allis
Expenditure Report
Period Ended August 31, 2007
Fiscal Month: 8
Comparison of Prior Years Expense With 2007 Adopted Expenditures

DEPARTMENT OR ACTIVITY	2004 Actual	2005 Actual	2006 Actual	2007 Adopted Expenditures	2007 Carryovers & Transfers	Adjusted Budget	2007 Current Period Expenditures	(Over)Under Budget
CAPITAL PROJECTS FUND EXPENDITURES								
Capital Improvements	\$ 3,358,133	\$ 6,919,301	\$ 4,468,208	2,317,323	\$ -	2,317,323	\$ 1,032,206	512,676
TIF Improvements	8,221,581	6,419,657	7,105,185	-	-	-	1,960,296	(1,960,296)
TOTAL CAPITAL PROJECTS FUNDS EXPENDITURES	\$ 11,579,715	\$ 13,338,957	\$ 11,573,393	\$ 2,317,323	\$ -	\$ 2,317,323	\$ 2,992,502	\$ (1,447,620)
INTERNAL SERVICE FUND								
Health Insurance Fund	\$ 13,383,555	\$ 12,754,404	\$ 13,100,588	15,034,000	\$ -	15,034,000	\$ 7,194,795	2,827,872
Insurance Pool Expenditures	92,089	66,406	38,387	7,809	-	7,809	7,809	(2,603)
TOTAL INTERNAL SERVICE FUND EXPENDITURES	\$ 13,475,644	\$ 12,820,811	\$ 13,138,975	\$ 15,041,809	\$ -	\$ 15,041,809	\$ 7,202,604	\$ 2,825,269
TOTAL ALL CITY EXPENDITURES & TRANSFERS	\$ 121,657,922	\$ 107,587,888	\$ 109,852,239	\$ 102,161,379	\$ 1,002,358	\$ 103,163,737	\$ 60,459,342	\$ 9,107,431

City of West Allis, Wisconsin

Unaudited Financial Statements

Period Ended September 30, 2007

City of West Allis
Revenue Report
Period Ended September 30, 2007
Fiscal Month: 9
Comparison of Prior Years Revenues with 2006 Adopted Revenues

	2004 Actual Revenues	2005 Actual Revenues	2006 Actual Revenues	2007 Adopted Revenues	2007 Current Period Revenue Actual	2007 Budget Over(Under)
Taxes						
Real Estate & Personal Property	\$ 25,448,410	\$ 26,631,466	\$ 27,356,385	\$28,006,865	\$ 2,124,674	(18,880,474)
Mobile Home/Trailer	113,283	106,836	\$ 92,983	\$105,000	\$ 99,292	20,542
Hotel/Motel	33,001	32,185	\$ 33,534	\$30,000	\$ 20,508	(1,992)
State Sales Tax	(1,008)	(1,666)	\$ 759	\$0	\$ (2,303)	(2,303)
Tax Equivalent-Beloit Rd Housing	123,528	117,809	\$ 128,870	\$128,000	\$ -	(96,000)
Tax Equivalent-Water Utility	613,556	613,556	\$ 613,556	\$613,556	\$ -	(460,167)
Tax Equivalent-Medical Office Bldg	276,860	541,341	\$ 492,078	\$525,000	\$ 519,926	126,176
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.)	61,897	63,087	\$ 110,326	\$69,619	\$ 140,755	88,541
Tax Delinquencies & Penalties	240,745	186,862	\$ 306,316	\$190,000	\$ 205,178	62,678
Total Taxes	\$27,196,042	\$28,291,476	\$29,134,807	\$29,668,040	\$3,108,030	(\$19,143,000)
Intergovernmental Grants & Aids						
State Shared Revenues	\$ 8,519,543	\$ 8,532,789	\$ 8,521,008	\$8,523,550	\$ 1,278,525	-----
Expenditure Restraint Program	1,811,626	1,788,771	1,876,354	\$1,875,000	\$ 1,875,045	-----
Fire Insurance Premiums Tax Rebates	125,518	125,614	138,355	\$125,000	\$ 131,842	38,092
Police Training	-	-	-	\$0	\$ -	0
Exempt Computer Equipment	184,269	169,472	160,032	\$150,000	\$ 174,715	-----
Municipal Services Payment	289,909	366,846	363,573	\$305,000	\$ 313,953	-----
State Fair Municipal Payment	-	-	-	\$0	\$ -	-----
State Fair Service Contract	30,000	30,000	30,000	\$30,000	\$ 30,000	7,500
Transportation/Highway Aids	2,084,706	2,029,692	2,112,518	\$2,080,000	\$ 1,634,628	-----
Milwaukee County Library	362,668	372,383	373,321	\$265,000	\$ 190,193	-----
Recycling and Other Grants	338,614	308,140	-	\$0	\$ -	-----
Total Grants & Aids	\$13,746,853	\$13,723,707	\$13,575,162	\$13,353,550	\$5,628,901	\$45,592
Licenses, Permits, Fees						
Malt Beverage & Liquor	\$ 94,775	\$ 91,728	\$ 101,654	\$94,100	\$ 98,540	27,965
All Other Licenses	148,399	160,901	119,855	\$120,750	\$ 144,975	54,412
Bldg., Plumbg. & Electrical Permits	736,170	856,152	596,327	\$541,000	\$ 483,769	78,019
Planning & Development Fees	-	107,098	109,425	\$77,750	\$ 84,525	26,213
Overnight Parking Permits	366,240	385,267	374,093	\$360,000	\$ 280,126	10,126

City of West Allis
Revenue Report
Period Ended September 30, 2007
Fiscal Month: 9
Comparison of Prior Years Revenues with 2006 Adopted Revenues

	2004 Actual Revenues	2005 Actual Revenues	2006 Actual Revenues	2007 Adopted Revenues	2007 Current Period Revenue Actual	2007 Budget Over(Under)
Fire Inspection Fee	127,396	92,703	46,183	\$90,000	\$ -	(67,500)
All Other Permits	59,997	79,759	99,221	\$59,700	\$ 70,255	25,480
Total Licenses, Permits, Fees	\$1,532,978	\$1,773,608	\$1,446,757	\$1,343,300	\$1,162,190	\$154,715
Penalties and Forfeitures						
Court Fines & Costs	\$ 804,324	\$ 831,853	\$ 723,687	\$825,000	\$ 856,211	237,461
Parking Violations	958,490	1,090,810	1,113,665	\$1,050,000	\$ 842,239	54,739
Total Penalties and Forfeitures	\$1,762,814	\$1,922,663	\$1,837,352	\$1,875,000	\$1,698,450	\$292,200
Charges for Services						
General Government	\$ 27,666	\$ 8,174	\$ 9,854	\$7,900	\$ 5,076	(849)
MMSD Tunnel Rescue Admin Fee	267,564	93,942	250	\$95,000	\$ 12,435	(58,815)
Ambulance Fee	753,919	842,822	824,616	\$808,500	\$ 689,607	83,232
Fire Dept. - Inter-Facility Transports	-	-	-	\$0	\$ -	0
Police	54,633	40,384	31,365	\$34,100	\$ 21,365	(4,210)
Fire	40,775	42,983	32,565	\$35,250	\$ 16,247	(10,191)
Milwaukee County Paramedic Aid	457,030	521,591	528,173	\$535,000	\$ 234,487	(166,763)
Health	234,254	166,623	183,238	\$193,712	\$ 159,161	13,877
Village of West Milw.-Health Servs. Agrmnt.	45,838	56,134	56,416	\$59,000	\$ 43,438	(812)
Senior Center	7,781	6,900	8,330	\$8,000	\$ 5,923	(77)
Public Works Services	118,561	120,494	154,754	\$95,000	\$ 106,616	35,366
Public Works Equipment Earnings	248,926	277,952	369,236	\$340,000	\$ 126,600	(128,400)
HIDTA Admin Fees	57,000	60,000	70,000	\$70,000	\$ 75,000	22,500
City Engineer	8,350	72,304	84,479	\$63,825	\$ 58,800	10,932
Finance	3,795	4,006	4,429	\$4,000	\$ -	(3,000)
Information Services	29,408	37,512	33,360	\$35,000	\$ 2,660	(23,590)
Assessor	104	0	0	\$0	\$ -	0
Print Shop	72,221	71,274	67,161	\$70,000	\$ 49,258	(3,242)
City Attorney	196,170	155,413	186,528	\$50,000	\$ 5,264	(32,236)
CAO	79,255	227,895	81,939	\$78,000	\$ -	(58,500)
Library	97,612	96,379	89,380	\$88,300	\$ 74,736	8,511
City Treasurer	3,533	5,237	3,883	\$5,000	\$ 3,810	60
Total Charges For Services	\$2,804,394	\$ 2,908,017	\$2,819,955	2,675,587	\$1,690,482	(\$316,209)

City of West Allis
Revenue Report
Period Ended September 30, 2007
Fiscal Month: 9
Comparison of Prior Years Revenues with 2006 Adopted Revenues

	2004 Actual Revenues	2005 Actual Revenues	2006 Actual Revenues	2007 Adopted Revenues	2007 Current Period Revenue Actual	2007 Budget Over(Under)
Miscellaneous Revenue						
Interest on Investment	\$ 735,555	\$ 1,468,346	\$ 2,270,966	\$1,225,000	\$ 2,505,368	1,586,618
Interest on Special Assessments	32,696	14,761	7,531	\$15,000	\$ 1,727	(9,523)
Rental of City Property	104,124	78,726	69,858	\$80,000	\$ 18,528	(41,472)
Green Market Rentals	96,615	90,566	60,144	\$85,200	\$ 69,908	6,008
Sale of Lands/Buildings	-	125,595	135,912	\$60,000	\$ 94,370	49,370
Other Sales	91,794	1,394	11,310	\$3,500	\$ 3,026	401
Cable Support Payments	150,000	150,000	-	\$275,000	\$ -	-
Administration Support - Storm Water	250,000	250,000	250,000	\$250,000	\$ -	-
Annual Hospital Payment	100,000	200,000	100,000	\$300,000	\$ 350,000	125,000
Annual Hospital Supplemental Payment	100,000	-	-	\$0	\$ -	0
Total Miscellaneous Revenue	\$1,660,784	\$2,379,387	\$2,905,722	2,293,700	\$3,042,927	\$1,716,402
Reserve Funds Applied						
Equity Transfers	\$ -	\$ -	\$ 940,558	\$0	\$ 103,037	103,037
General Fund Applied	76	-	-	\$400,000	\$ -	0
Total Reserve Funds Applied	\$76	\$0	\$940,558	400,000	\$103,037	103,037
		(2,297,287)				
Total General Fund Revenue	\$48,703,938	\$50,998,857	\$52,660,312	\$51,609,177	\$16,434,017	(\$17,147,262)
All Other Funds						
Debt Service Revenues						
Real Estate & Personal Property	\$5,085,037	\$ 6,491,664	\$ 7,811,114	\$7,340,082	\$ 7,069,028	(271,054)
Hospital & TIF Financing Sources	19,745,778	\$ 3,301,166	\$ 3,315,360	\$2,542,999	\$ 2,366,206	458,957
Total Debt Service	\$24,830,815	\$9,792,830	\$11,126,474	\$9,883,081	\$9,435,234	\$187,903
Special Revenue Funds						
Office of Cable Communications Revenues	\$ 529,988	\$ 523,700	\$ 561,715	\$ 485,000	\$ 290,042	-\$73,708
Community Development/Home/Rent Rehab	2,970,789	2,855,926	2,219,433	1,975,500	\$ 714,498	(767,127)
Housing Assistance Programs	2,348,057	2,430,865	2,441,611	3,343,421	\$ 1,943,354	(564,212)
Federal & State Health Grants	284,370	297,440	388,678	340,500	\$ 261,273	5,898
Police & Fire Grants	2,360,717	2,692,574	2,618,228	1,765,883	\$ 1,332,607	8,194
Miscellaneous Grants	2,416,018	731,222	1,409,492	-	\$ 1,175,244	1,175,244

City of West Allis
Revenue Report
Period Ended September 30, 2007
Fiscal Month: 9
Comparison of Prior Years Revenues with 2006 Adopted Revenues

	2004 Actual Revenues	2005 Actual Revenues	2006 Actual Revenues	2007 Adopted Revenues	2007 Current Period Revenue Actual	2007 Budget Over(Under)
Information Technology Joint Ventures	-	-	15,800	-	\$ 9,700	9,700
Storm Water Program	-	-	-	2,737,834	\$ -	(2,053,376)
Revenue From Billings/Assessmts/Sales	2,699,006	2,750,558	2,702,751	-	\$ 441,795	441,795
Recycling Proceeds	-	-	-	-	\$ -	-
WA Business Improvement District	55,836	0	8,572	67,500	\$ 1,000	(49,625)
Quad Indemnification Fund	0	0	0	-	\$ -	0
Total Special Revenue Funds	\$13,664,780	\$12,282,284	\$12,366,281	10,715,638	\$6,169,512	(\$1,867,216)
Enterprise Funds						
Sanitary Sewer Utility	\$ 3,917,294	\$ 4,349,455	\$ 5,464,568	\$4,915,700	\$ (275,442)	(3,962,217)
Parking System (Meters/Property Sales)	22,000	16,466	24,036	17,300	\$ 19,725	6,750
Parking System (Property Taxes)	10,000	10,000	10,000	10,000	\$ 20,000	-
Beloit Rd Public Housing (Rent)	358,941	358,837	371,026	356,900	\$ 287,458	19,783
Water Utility	5,391,316	5,795,901	5,579,999	6,468,325	\$ (117,959)	(4,969,203)
Total Enterprise Funds	\$9,699,551	\$10,530,659	\$11,449,629	11,768,225	(\$66,218)	(\$8,904,887)
Capital Projects Fund						
Capital Projects	2,609,104	4,330,412	3,458,246	\$7,830,000	\$ 3,181,408	(2,691,092)
TIF Projects	9,952,963	9,806,596	6,919,879	4,375,000	\$ 620,730	(2,660,520)
Total Capital Projects Fund	\$ 12,562,067	\$ 14,137,008	\$ 10,378,125	12,205,000	\$3,802,139	(\$5,351,611)
Internal Service Fund						
Health Insurance Fund	14,478,748	14,300,036	14,782,762	15,034,600	\$ 11,497,665	(7,473,811)
Insurance Pool Revenues	368,169	368,006	367,406	368,006	\$ 367,062	(276,005)
Total Internal Service Revenues	\$14,846,917	\$14,668,042	\$15,150,168	\$15,402,606	\$11,864,727	(\$7,749,816)
TOTAL ALL CITY REVENUE	\$124,308,068	\$112,409,681	\$113,130,989	\$111,583,727	\$47,639,412	(\$33,359,077)

City of West Allis
Expenditure Report
Period Ended September 30, 2007
Fiscal Month: 9
Comparison of Prior Years Expense With 2007 Adopted Expenditures

DEPARTMENT OR ACTIVITY	2004 Actual	2005 Actual	2006 Actual	2007 Adopted Expenditures	2007 Carryovers & Transfers	Adjusted Budget	2007 Current Period Expenditures	(Over)Under Budget
Common Council	\$ 140,719	\$ 263,499	\$ 267,291	\$ 99,865	\$ -	\$ 99,865	\$ 198,097	\$ (123,198)
Mayor	81,193	102,505	105,546	74,143	630	74,773	77,111	(21,031)
	\$ 221,912	\$ 366,004	\$ 372,837	\$ 174,008	\$ 630	\$ 174,638	\$ 275,208	\$ (144,229)
LEGAL, JUDICIAL, ADMIN								
City Attorney	\$ 449,970	\$ 585,215	\$ 565,689	408,300	\$ -	408,300	\$ 448,611	(142,386)
Municipal Court	254,477	319,492	279,988	241,873	-	241,873	182,098	(693)
City Assessor	339,341	388,070	470,979	325,346	13,846	339,192	345,372	(90,978)
City Clerk/Treasurer	449,476	462,175	493,454	397,395	12,505	409,900	349,755	(42,330)
	\$ 1,493,264	\$ 1,754,952	\$ 1,810,110	\$ 1,372,914	\$ 26,351	\$ 1,399,265	\$ 1,325,835	\$ (276,387)
ADMINISTRATION & FINANCE								
City Administrative Office	\$ 161,436	\$ 201,965	\$ 204,883	150,990	\$ -	150,990	\$ 150,089	(36,847)
Information Services	806,145	795,943	788,780	673,086	156,752	829,838	642,070	(19,692)
Purchasing/Central Services	612,669	534,956	562,304	609,806	39,400	649,206	441,535	45,369
Human Resources	289,701	368,389	389,454	275,428	9,663	285,091	281,717	(67,899)
Finance	348,892	461,366	463,065	313,489	3,600	317,089	322,968	(85,151)
	\$ 2,218,843	\$ 2,362,619	\$ 2,408,486	\$ 2,022,799	\$ 209,415	\$ 2,232,214	\$ 1,838,380	\$ (164,220)
HEALTH, SAFETY, CULTURE								
Police & Fire Commission	\$ 18,849	\$ 17,628	\$ 13,070	13,400	\$ -	13,400	\$ 3,405	6,645
Police Department	11,360,924	14,597,343	14,658,324	10,221,136	3,454,663	13,675,799	10,145,478	111,371
Fire Department	9,090,471	11,196,059	11,320,719	8,063,075	229,537	8,292,612	8,169,985	(1,950,526)
Planning	134,317	175,403	181,873	134,190	1,950	136,140	182,338	(80,233)
Bldg Inspection & Zoning	774,892	982,776	1,026,353	698,808	89,500	788,308	787,348	(196,117)
Health Department	1,584,824	1,935,479	1,949,485	1,397,273	1,576	1,398,849	1,399,249	(350,112)
Senior Center	147,450	145,363	167,708	145,335	16,579	161,914	139,147	(17,712)
Public Library	1,715,722	2,115,238	2,073,646	1,720,078	68,806	1,788,884	1,538,376	(196,713)
	\$ 24,827,451	\$ 31,165,289	\$ 31,391,177	\$ 22,393,295	\$ 3,862,611	\$ 26,255,906	\$ 22,365,327	\$ (2,673,398)
PUBLIC WORKS, ENGINEERING								
Public Works	\$ 8,520,727	\$ 10,771,424	\$ 10,358,957	7,823,897	\$ 321,276	8,145,173	\$ 7,847,628	(1,738,748)
Recycling Program	-	-	-	-	-	-	-	-
Engineering	910,364	1,200,076	1,254,201	917,749	31,115	948,864	955,513	(243,865)
	\$ 9,431,091	\$ 11,971,500	\$ 11,613,158	\$ 8,741,646	\$ 352,391	\$ 9,094,037	\$ 8,803,141	\$ (1,982,613)

City of West Allis
Expenditure Report
Period Ended September 30, 2007
Fiscal Month: 9
Comparison of Prior Years Expense With 2007 Adopted Expenditures

DEPARTMENT OR ACTIVITY	2004 Actual	2005 Actual	2006 Actual	2007 Adopted Expenditures	2007 Carryovers & Transfers	Adjusted Budget	2007 Current Period Expenditures	(Over)Under Budget
GENERAL EXPENSE								
Public Acqs, Bldgs, & Prot	\$ -	\$ -	\$ -	-	\$ -	-	\$ -	-
Taxes, Refunds & Adjustments	-	-	-	-	-	-	-	-
Promos,Celebrations,Awards	57,566	54,372	61,089	66,825	8,330	75,155	50,009	6,357
General	723,367	1,173,067	843,479	663,230	32,320	695,550	546,640	(24,978)
Fringe Benefits	11,122,092	370,532	312,267	16,047,961	(3,380,890)	12,667,071	491,972	9,008,331
Debt Issuance Costs	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-
	11,903,025	1,597,972	1,216,834	16,778,016	(3,340,240)	13,437,776	1,088,621	8,989,711
TOTAL GENERAL FUND EXPENDITURES	50,095,587	49,218,334	48,812,602	51,482,678	1,111,158	52,593,836	35,696,512	3,748,865
TRANSFERS TO OTHER FUNDS	-	284,571	-	-	-	-	425,000	-
TOTAL EXPENDITURES & TRANSFERS	\$ 50,095,587	\$ 49,502,905	\$ 48,812,602	\$ 51,482,678	\$ 1,111,158	\$ 52,593,836	\$ 36,121,512	\$ 3,748,865
*** ALL OTHER FUNDS ***								
DEBT								
General Debt Service Expenditures	\$ 18,703,692	\$ 4,252,389	\$ 10,751,860	4,201,278	\$ -	4,201,278	\$ 7,026,879	-
Hospital & TIF Debt Service Expenditures	5,126,028	5,405,658	-	5,603,458	-	5,603,458	-	-
TOTAL DEBT SERVICE FUND EXPENDITURES	\$ 23,829,720	\$ 9,658,047	\$ 10,751,860	\$ 9,804,736	\$ -	\$ 9,804,736	\$ 7,026,879	\$ -
SPECIAL REVENUE FUNDS EXPENDITURES								
Office of Cable Communications	\$ 481,376	\$ 647,927	\$ 502,133	625,963	\$ -	625,963	\$ 216,114	253,358
Community Development Programs	2,942,714	2,251,561	1,830,873	2,345,076	-	2,345,076	831,475	927,332
Housing Assistance Programs	2,317,786	3,018,207	2,668,937	3,398,482	-	3,398,482	2,195,036	353,825
Federal & State Health Grants	284,370	297,440	388,678	-	-	-	288,640	(288,640)
Police & Fire Grants	2,317,157	2,680,829	2,705,985	-	-	-	1,562,126	(1,562,126)
Miscellaneous Grants	2,458,781	688,042	283,504	-	-	-	543,291	(543,291)
Storm Water Program	1,619,680	2,051,425	2,065,749	3,292,845	-	3,292,845	1,705,867	763,766
Centennial Celebration Fund	-	-	65,738	-	-	-	444,862	-
Information Technology Joint Ventures	-	-	9,121	-	-	-	5,632	-
WA Business Improvement District (BID)	12,023	1,400	45,608	73,725	-	73,725	-	55,294
TOTAL SPECIAL REVENUE FUND EXPENDITURES	\$ 12,433,887	\$ 11,636,831	\$ 10,566,324	\$ 9,736,091	\$ -	\$ 9,736,091	\$ 7,793,044	\$ (40,482)
ENTERPRISE FUNDS EXPENDITURES								
Sanitary Sewer Utility	\$ 4,465,370	\$ 4,348,539	\$ 4,167,597	4,784,839	\$ -	4,784,839	\$ 1,878,995	1,709,634
Parking System	28,190	42,954	83,259	37,279	-	37,279	23,393	4,566
Beloit Rd Public Housing	327,735	457,376	3,748,602	399,925	-	399,925	233,086	66,858
Solid Waste Fund	-	-	684,465	1,011,025	-	1,011,025	412,742	-
Water Utility	5,422,075	5,781,469	6,325,160	7,545,674	-	7,545,674	4,139,389	1,519,866
TOTAL ENTERPRISE FUNDS EXPENDITURES	\$ 10,243,371	\$ 10,630,337	\$ 15,009,085	\$ 13,778,742	\$ -	\$ 13,778,742	\$ 6,687,606	\$ 3,300,925

City of West Allis
Expenditure Report
Period Ended September 30, 2007
Fiscal Month: 9
Comparison of Prior Years Expense With 2007 Adopted Expenditures

DEPARTMENT OR ACTIVITY	2004 Actual	2005 Actual	2006 Actual	2007 Adopted Expenditures	2007 Carryovers & Transfers	Adjusted Budget	2007 Current Period Expenditures	(Over)Under Budget
CAPITAL PROJECTS FUND EXPENDITURES								
Capital Improvements	\$ 3,358,133	\$ 6,919,301	\$ 4,468,208	2,317,323	\$ -	2,317,323	\$ 1,299,981	438,011
TIF Improvements	8,221,581	6,419,657	7,105,185	-	-	-	1,871,763	(1,871,763)
TOTAL CAPITAL PROJECTS FUNDS EXPENDITURES	\$ 11,579,715	\$ 13,338,957	\$ 11,573,393	\$ 2,317,323	\$ -	\$ 2,317,323	\$ 3,171,744	\$ (1,433,751)
INTERNAL SERVICE FUND								
Health Insurance Fund	\$ 13,383,555	\$ 12,754,404	\$ 13,100,588	15,034,000	\$ -	15,034,000	\$ 8,457,779	2,817,721
Insurance Pool Expenditures	92,089	66,406	38,387	7,809	-	7,809	7,809	(1,952)
TOTAL INTERNAL SERVICE FUND EXPENDITURES	\$ 13,475,644	\$ 12,820,811	\$ 13,138,975	\$ 15,041,809	\$ -	\$ 15,041,809	\$ 8,465,588	\$ 2,815,769
TOTAL ALL CITY EXPENDITURES & TRANSFERS	\$ 121,657,922	\$ 107,587,888	\$ 109,852,239	\$ 102,161,379	\$ 1,111,158	\$ 103,272,537	\$ 69,266,372	\$ 8,391,325