

City of West Allis, Wisconsin

Unaudited Financial Statements

Period Ended June 30, 2008

City of West Allis

Revenue Report

Period Ended June 30, 2008

Fiscal Month: 6

Comparison of Prior Years Revenues with 2008 Adopted Revenues

	2005	2006	2007	2008	2008	2008	2008
	Actual Revenues	Actual Revenues	Actual Revenues	Adopted Revenues	Current Period Revenue Actual	Budget Over/(Under)	
Taxes							
Real Estate & Personal Property	\$ 26,631,466	\$ 27,356,385	\$ 28,082,213	\$28,651,583	\$ 29,757	(14,296,035)	
Mobile Home/Trailer	106,836	92,983	84,004	\$90,000	\$ 90,920	45,920	
Hotel/Motel	32,185	33,534	36,659	\$29,000	\$ 2,362	(12,138)	
State Sales Tax	(1,666)	759	(2,280)	\$0	\$ (2,140)	(2,140)	
Tax Equivalent-Beloit Rd Housing	117,809	128,870	-	\$0	\$ -	0	
Tax Equivalent-Water Utility	613,556	613,556	-	\$0	\$ -	0	
Tax Equivalent-Medical Office Bldg	541,341	492,078	519,926	\$511,000	\$ 519,656	264,156	
Tax Equivalent-Parking Structures	-	-	-	\$0	\$ -	0	
Tax Equivalent-Women's Pavillion	-	-	-	\$0	\$ -	0	
Tax Equivalent-Hospital Lab Equipment	-	-	-	\$0	\$ -	0	
Other Tax Equivalent (Holie,Beths.)	63,087	110,326	74,932	\$71,000	\$ 72,105	36,605	
Tax Delinquencies & Penalties	186,862	306,316	305,160	\$190,000	\$ 127,313	32,313	
Total Taxes	\$28,291,476	\$29,134,807	\$29,100,614	\$29,542,583	\$639,974	(\$13,931,318)	
Intergovernmental Grants & Aids							
State Shared Revenues	\$ 8,532,789	\$ 8,521,008	\$ 8,514,956	\$8,523,922	\$ -	(4,261,961)	
Expenditure Restraint Program	1,788,771	1,876,354	1,875,045	\$1,845,041	\$ -	(922,521)	
Fire Insurance Premiums Tax Rebates	125,614	138,355	131,842	\$125,000	\$ -	(62,500)	
Police Training	-	-	-	\$0	\$ -	0	
Exempt Computer Equipment	169,472	160,032	174,715	\$155,000	\$ -	(77,500)	
Municipal Services Payment	366,846	363,573	358,953	\$292,000	\$ 202,725	56,725	
State Fair Municipal Payment	-	-	-	\$0	\$ -	0	
State Fair Service Contract	30,000	30,000	30,000	\$30,000	\$ 30,000	15,000	
Transportation/Highway Aids	2,029,692	2,112,518	2,179,504	\$2,150,000	\$ 1,122,566	47,566	
Milwaukee County Library	372,383	373,321	295,033	\$300,000	\$ 209,524	59,524	
Recycling and Other Grants	308,140	-	-	\$0	\$ -	0	
Total Grants & Aids	\$13,723,707	\$13,575,162	\$13,560,048	\$13,420,963	\$1,564,815	(\$5,145,666)	
Licenses, Permits, Fees							
Malt Beverage & Liquor	\$ 91,728	\$ 101,654	\$ 100,575	\$95,600	\$ 91,795	43,995	
All Other Licenses	160,901	119,855	155,967	\$116,960	\$ 117,079	58,599	
Bldg., Plumbg. & Electrical Permits	856,152	596,327	605,189	\$541,000	\$ 356,567	86,067	
Planning & Development Fees	107,098	109,425	103,455	\$87,250	\$ 57,590	13,965	
Overnight Parking Permits	385,267	374,093	378,159	\$360,200	\$ 193,679	13,579	

City of West Allis

Revenue Report

Period Ended June 30, 2008

Fiscal Month: 6

Comparison of Prior Years Revenues with 2008 Adopted Revenues

	2005	2006		2007	2008	2008	2008	2008
	Actual Revenues	Actual Revenues	Actual Revenues	Actual Revenues	Adopted Revenues	Current Period Revenue	Actual	Budget Over/(Under)
Fire Inspection Fee	92,703	46,183	88,717		\$90,000	\$		(45,000)
All Other Permits	79,759	99,221	85,716		\$66,700	\$	42,971	9,621
Total Licenses, Permits, Fees	\$1,773,608	\$1,446,757	\$1,517,779		\$1,357,710	\$859,680	\$859,680	\$180,825
Penalties and Forfeitures								
Court Fines & Costs	\$ 831,853	\$ 723,687	\$ 723,687	\$	\$850,000	\$	568,279	143,279
Parking Violations	1,090,810	1,113,665	1,113,665	1,113,665	\$1,050,000	\$	621,318	96,318
Total Penalties and Forfeitures	\$1,922,663	\$1,837,352	\$1,837,352	\$1,837,352	\$1,900,000	\$1,189,597	\$1,189,597	\$239,597
Charges for Services								
General Government	\$ 8,174	\$ 9,854	\$ 9,854	\$	\$6,450	\$	3,848	623
MMSD Tunnel Rescue Admin Fee	93,942	250	250	250	\$200	\$	128	28
Ambulance Fee	842,822	824,616	824,616	824,616	\$792,502	\$	791,090	394,839
Fire Dept. - Inter-Facility Transports					\$0	\$		0
Police	40,384	31,365	31,365	31,365	\$28,300	\$	16,086	1,936
Fire	42,983	32,565	32,565	32,565	\$29,275	\$	14,855	218
Milwaukee County Paramedic Aid	521,591	528,173	528,173	528,173	\$535,000	\$	56,202	(211,298)
Health	166,623	183,238	183,238	183,238	\$192,940	\$	97,314	844
Village of West Milw.-Health Servs. Agrmnt.	56,134	56,416	56,416	56,416	\$59,000	\$	25,285	(4,215)
Senior Center	6,900	8,330	8,330	8,330	\$8,125	\$	966	(3,096)
Public Works Services	120,494	154,754	154,754	154,754	\$80,500	\$	39,351	(899)
Public Works Equipment Earnings	277,952	369,236	369,236	369,236	\$200,000	\$		(100,000)
HIDTA Admin Fees	60,000	70,000	70,000	70,000	\$95,000	\$	23,601	(23,899)
City Engineer	72,304	84,479	84,479	84,479	\$64,550	\$	37,973	5,698
Finance	4,006	4,429	4,429	4,429	\$0	\$		0
Information Services	37,512	33,360	33,360	33,360	\$0	\$	114	114
Assessor	0	0	0	0	\$0	\$		0
Print Shop	71,274	67,161	67,161	67,161	\$70,000	\$	34,931	(69)
City Attorney	155,413	186,528	186,528	186,528	\$50,000	\$	15,063	(9,937)
CAO	227,895	81,939	81,939	81,939	\$65,000	\$		(32,500)
Library	96,379	89,380	89,380	89,380	\$90,500	\$	46,077	827
City Treasurer	5,237	3,883	3,883	3,883	\$4,000	\$	6,188	4,188
Total Charges For Services	\$2,908,018	\$ 2,819,954	\$2,819,955	\$2,819,955	2,371,342	\$1,209,073	\$1,209,073	\$23,402

City of West Allis

Revenue Report

Period Ended June 30, 2008

Fiscal Month: 6

Comparison of Prior Years Revenues with 2008 Adopted Revenues

	2005	2006	2007	2008	2008	2008	2008
	Actual Revenues	Actual Revenues	Actual Revenues	Adopted Revenues	Current Period Revenue Actual	Budget Over/(Under)	
Miscellaneous Revenue							
Interest on Investment	\$ 1,468,346	\$ 2,270,966	\$ 3,264,536	\$ 1,845,000	\$ 1,021,077	98,577	
Interest on Special Assessments	14,761	7,531	2,140	\$ 15,000	555	(6,945)	
Rental of City Property	78,726	69,858	71,592	\$ 70,000	13,470	(21,530)	
Green Market Rentals	90,566	60,144	97,050	\$ 93,000	30,870	(15,630)	
Sale of Lands/Buildings	125,595	135,912	83,603	\$ 60,000	122,696	92,696	
Other Sales	1,394	11,310	4,954	\$ 3,500	8,274	6,524	
Cable Support Payments	150,000	-	-	\$ 0	-	-	
Administration Support - Storm Water	250,000	250,000	-	\$ 0	-	-	
Annual Hospital Payment	200,000	100,000	350,000	\$ 350,000	350,000	175,000	
Annual Hospital Supplemental Payment	-	-	-	\$ 0	-	0	
Total Miscellaneous Revenue	\$2,379,387	\$2,905,722	\$3,873,875	2,436,500	\$1,546,942	\$328,692	
Reserve Funds Applied							
Equity Transfers	\$ -	\$ 940,558	\$ 1,398,331	\$ 1,366,556	\$ -	(683,278)	
General Fund Applied	-	-	-	\$ 500,000	-	0	
Total Reserve Funds Applied	\$ 0	\$ 940,558	\$ 1,398,331	1,866,556	\$ 0	(683,278)	
Total General Fund Revenue	\$50,998,857	\$52,660,311	\$54,107,953	\$52,895,654	\$7,210,081	(\$18,987,746)	
All Other Funds							
Debt Service Revenues							
Real Estate & Personal Property	\$ 6,491,664	\$ 7,811,114	\$ 7,354,217	\$ 7,949,759	\$ 274,963	(7,674,796)	
Hospital & TIF Financing Sources	\$ 3,301,166	\$ 3,315,360	\$ 2,542,999	\$ 2,534,341	\$ 1,958,322	691,151	
Total Debt Service	\$9,792,830	\$11,126,474	\$9,897,216	\$10,484,100	\$2,233,285	(\$6,983,644)	
Special Revenue Funds							
Office of Cable Communications Revenues	\$ 523,700	\$ 561,715	\$ 589,283	\$ 485,000	\$ 148,821	-\$93,679	
Community Development/Home/Rent Rehab	2,855,926	2,219,433	2,508,812	1,975,500	431,278	(556,472)	
Housing Assistance Programs	2,430,865	2,441,611	2,606,997	3,343,421	1,320,491	(351,219)	
Federal & State Health Grants	297,440	388,678	406,241	340,500	195,153	24,903	
Police & Fire Grants	2,692,574	2,618,228	2,289,320	1,765,883	678,338	(204,604)	
Miscellaneous Grants	731,222	1,409,492	5,305,848	-	2,884,735	2,884,735	

City of West Allis

Revenue Report

Period Ended June 30, 2008

Fiscal Month: 6

Comparison of Prior Years Revenues with 2008 Adopted Revenues

	2005	2006	2007	2008	2008	2008	2008
	Actual Revenues	Actual Revenues	Actual Revenues	Adopted Revenues	Current Period Revenue Actual	Budget Over/(Under)	
Information Technology Joint Ventures	-	15,800	9,700	-	\$ 17,216	17,216	
Storm Water Program	-	-	-	2,737,834	\$ -	(1,368,917)	
Revenue From Billings/Assessmts/Sales	2,750,558	2,702,751	3,204,986	-	\$ 1,467,153	1,467,153	
Recycling Proceeds	-	-	-	-	\$ -	-	
WA Business Improvement District	0	8,572	1,000	67,500	\$ -	(33,750)	
Quad Indemnification Fund	0	0	0	-	\$ -	0	
Total Special Revenue Funds	\$12,282,283	\$12,366,281	\$ 16,922,188	10,715,638	\$7,143,185	\$1,785,366	
Enterprise Funds							
Sanitary Sewer Utility	\$ 4,349,455	\$ 5,464,568	\$ 5,047,671	\$4,915,700	\$ 2,690,002	232,152	
Parking System (Meters/Property Sales)	16,466	24,036	24,599	17,300	\$ 7,195	(1,455)	
Parking System (Property Taxes)	10,000	10,000	20,000	10,000	\$ -	-	
Beloit Rd Public Housing (Rent)	358,837	371,026	382,593	356,900	\$ 192,377	13,927	
Water Utility	5,795,901	5,579,999	6,087,542	6,468,325	\$ 2,930,174	(303,989)	
Total Enterprise Funds	\$10,530,659	\$11,449,629	\$ 11,562,405	11,768,225	\$5,819,748	(\$59,365)	
Capital Projects Fund							
Capital Projects	4,330,412	3,458,246	4,047,215	\$7,830,000	\$ 2,997,737	(917,263)	
TIF Projects	9,806,596	6,919,879	2,852,365	4,375,000	\$ 764,186	(1,423,314)	
Total Capital Projects Fund	\$ 14,137,008	\$ 10,378,125	\$ 6,899,580	12,205,000	\$3,761,923	(\$2,340,577)	
Internal Service Fund							
Health Insurance Fund	14,300,036	14,782,762	15,239,644	15,034,600	\$ 6,394,594	(3,755,377)	
Insurance Pool Revenues	368,006	367,406	367,062	368,006	\$ -	(184,003)	
Total Internal Service Revenues	\$14,668,042	\$15,150,168	\$15,606,706	\$15,402,606	\$6,394,594	(\$3,939,380)	
TOTAL ALL CITY REVENUE	\$112,409,679	\$113,130,988	\$114,996,048	\$113,471,223	\$32,562,817	(\$26,769,968)	

City of West Allis
Expenditure Report
Period Ended June 30, 2008
Fiscal Month: 6

Comparison of Prior Years Expense With 2008 Adopted Expenditures

DEPARTMENT OR ACTIVITY	2006			2007			2008			2008 Current Period Expenditures	(Over)Under Budget
	Actual	Actual	Actual	Actual	Actual	Actual	Adopted Expenditures	Carryovers & Transfers	Adjusted Budget		
POLICY MAKING											
Common Council	\$ 263,499	\$ 267,291	\$ 269,200	\$ 101,365	\$ -	\$ 101,365			\$ 133,367	\$ (82,685)	
Mayor	102,505	105,546	105,583	76,726	722	77,448			46,645	(7,921)	
	\$ 366,004	\$ 372,837	\$ 374,783	\$ 178,091	\$ 722	\$ 178,813			\$ 180,012	\$ (90,606)	
LEGAL, JUDICIAL, ADMIN											
City Attorney	\$ 585,215	\$ 565,689	\$ 568,975	441,300	19,500	460,800			\$ 298,694	(68,294)	
Municipal Court	319,492	279,988	290,205	246,772	-	246,772			142,678	(19,292)	
City Assessor	388,070	470,979	473,388	334,238	19,453	353,691			232,047	(55,201)	
City Clerk/Treasurer	462,175	493,454	488,083	424,108	27,270	451,378			260,568	(34,879)	
	\$ 1,754,952	\$ 1,810,110	\$ 1,820,652	\$ 1,446,418	\$ 66,223	\$ 1,512,641			\$ 933,986	\$ (177,666)	
ADMINISTRATION & FINANCE											
City Administrative Office	\$ 201,965	\$ 204,883	\$ 194,424	140,960	1,250	142,210			\$ 99,449	(28,344)	
Information Services	795,943	788,780	882,868	686,189	39,740	725,929			494,880	(131,915)	
Purchasing/Central Services	534,956	562,304	593,305	619,584	57,038	676,622			284,965	53,346	
Human Resources	368,389	389,454	402,835	290,719	3,472	294,191			192,029	(44,933)	
Finance	461,366	463,065	460,146	323,376	3,050	326,426			208,223	(45,010)	
	\$ 2,362,619	\$ 2,408,486	\$ 2,533,577	\$ 2,060,828	\$ 104,550	\$ 2,165,378			\$ 1,279,545	\$ (196,856)	
HEALTH, SAFETY, CULTURE											
Police & Fire Commission	\$ 17,628	\$ 13,070	\$ 13,695	14,400	-	14,400			\$ 9,401	(2,201)	
Police Department	14,597,343	14,658,324	14,898,582	10,696,100	2,410,023	13,106,123			6,711,293	(158,231)	
Fire Department	11,196,059	11,320,719	11,784,431	8,303,774	57,404	8,361,178			5,107,620	(927,031)	
Planning	175,403	181,873	250,947	141,150	20,000	161,150			93,199	(12,624)	
Bldg Inspection & Zoning	982,776	1,026,353	1,089,763	728,325	43,535	771,860			515,561	(129,631)	
Health Department	1,935,479	1,949,485	1,966,377	1,444,576	2,659	1,447,235			919,841	(196,223)	
Senior Center	145,363	167,708	194,248	158,971	7,000	165,971			94,236	(11,251)	
Public Library	2,115,238	2,073,646	2,106,967	1,748,672	46,313	1,794,985			992,286	(94,794)	
	\$ 31,165,289	\$ 31,391,178	\$ 32,305,010	\$ 23,235,968	\$ 2,586,934	\$ 25,822,902			\$ 14,443,437	\$ (1,531,986)	
PUBLIC WORKS, ENGINEERING											
Public Works	\$ 10,771,424	\$ 10,358,957	\$ 10,715,131	8,068,968	111,199	8,180,167			\$ 5,646,766	(1,556,682)	
Recycling Program	-	-	-	-	-	-			-	-	
Engineering	1,200,076	1,254,201	1,265,449	931,515	16,120	947,635			509,361	(35,543)	
	\$ 11,971,500	\$ 11,613,158	\$ 11,980,581	\$ 9,000,483	\$ 127,319	\$ 9,127,802			\$ 6,156,126	\$ (1,592,225)	

City of West Allis
Expenditure Report
 Period Ended June 30, 2008
 Fiscal Month: 6

Comparison of Prior Years Expense With 2008 Adopted Expenditures

DEPARTMENT OR ACTIVITY	2005	2006	2007	2008	2008	2008	2008	(Over)Under
	Actual	Actual	Actual	Adopted Expenditures	Carryovers & Transfers	Adjusted Budget	Current Period Expenditures	Budget
GENERAL EXPENSE	\$	\$	\$	\$	\$	\$	\$	\$
Public Acqs, Bldgs, & Prot	-	-	-	-	-	-	-	-
Taxes, Refunds & Adjustments	-	-	-	-	-	-	-	-
Promos,Celebrations,Awards	54,372	61,089	60,165	71,175	7,374	78,549	24,379	14,895
General	1,173,067	843,479	225,537	523,230	144,144	667,374	514,435	(180,748)
Fringe Benefits	370,532	312,267	407,448	16,379,461	(2,204,574)	14,174,887	381,159	6,706,285
Debt Issuance Costs	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-
TOTAL GENERAL FUND EXPENDITURES	1,597,972	1,216,835	693,149	16,973,866	(2,053,056)	14,920,810	919,973	6,540,432
TRANSFERS TO OTHER FUNDS	49,218,335	48,812,603	49,707,752	52,895,654	832,692	53,728,346	23,913,080	2,951,094
TOTAL EXPENDITURES & TRANSFERS	\$ 49,502,906	\$ 48,812,603	\$ 50,632,752	\$ 52,895,654	\$ 832,692	\$ 53,728,346	\$ 23,913,080	\$ 2,951,094
*** ALL OTHER FUNDS ***								
DEBT								
General Debt Service Expenditures	4,252,389	10,751,860	10,238,700	4,356,266	-	4,356,266	6,753,595	182,889
Hospital & TIF Debt Service Expenditures	5,405,658	-	-	5,603,458	-	5,603,458	-	843,152
TOTAL DEBT SERVICE FUND EXPENDITURES	\$ 9,658,047	\$ 10,751,860	\$ 10,238,700	\$ 9,959,724	\$ -	\$ 9,959,724	\$ 6,753,595	\$ -
SPECIAL REVENUE FUNDS EXPENDITURES								
Office of Cable Communications	647,927	502,133	603,839	640,270	-	640,270	137,246	182,889
Community Development Programs	2,251,561	1,830,873	1,574,219	2,677,086	-	2,677,086	495,391	843,152
Housing Assistance Programs	3,018,207	2,668,937	3,297,662	3,456,934	-	3,456,934	1,534,648	193,819
Federal & State Health Grants	297,440	388,678	406,239	-	-	-	168,429	(168,429)
Police & Fire Grants	2,680,829	2,705,985	2,309,583	-	-	-	884,184	(884,184)
Miscellaneous Grants	688,042	283,504	3,435,185	-	-	-	2,071,910	(2,071,910)
Storm Water Program	2,051,425	2,065,749	1,816,016	3,381,013	-	3,381,013	577,846	1,112,661
Centennial Celebration Fund	-	65,738	862,467	-	-	-	79,622	-
Information Technology Joint Ventures	-	9,121	5,632	-	-	-	1,500	-
FIRE-First Ring Industrial Redevelopment	1,400	45,608	-	-	-	-	19,546	(19,546)
TOTAL SPECIAL REVENUE FUND EXPENDITURES	\$ 11,636,831	\$ 10,566,324	\$ 14,310,842	\$ 10,155,303	\$ -	\$ 10,155,303	\$ 5,970,323	(811,549)
ENTERPRISE FUNDS EXPENDITURES								
Sanitary Sewer Utility	4,348,539	4,167,597	4,323,030	4,633,689	-	4,633,689	1,196,346	1,120,498
Parking System	42,954	83,259	58,847	48,178	-	48,178	19,533	4,556
Beloit Rd Public Housing	457,376	3,748,602	353,718	392,906	-	392,906	128,984	67,469
Solid Waste Fund	-	684,465	792,116	962,819	-	962,819	230,594	-
Water Utility	5,781,469	6,325,160	6,541,564	6,450,801	-	6,450,801	2,631,149	594,251
TOTAL ENTERPRISE FUNDS EXPENDITURES	\$ 10,630,338	\$ 15,009,083	\$ 12,089,275	\$ 12,488,393	\$ -	\$ 12,488,393	\$ 4,206,607	\$ 1,786,774

City of West Allis
 Expenditure Report
 Period Ended June 30, 2008
 Fiscal Month: 6
 Comparison of Prior Years Expense With 2008 Adopted Expenditures

DEPARTMENT OR ACTIVITY	2005 Actual	2006 Actual	2007 Actual	2008		2008 Current Period Expenditures	(Over)Under Budget
				Adopted Expenditures	Adjusted Budget		
CAPITAL PROJECTS FUND EXPENDITURES							
Capital Improvements	\$ 6,919,301	\$ 4,468,208	\$ 2,638,635	\$ -	\$ -	\$ 423,551	(423,551)
TIF Improvements	6,419,657	7,105,185	3,139,967	-	-	85,550	(85,550)
TOTAL CAPITAL PROJECTS FUNDS EXPENDITURES	\$ 13,338,958	\$ 11,573,392	\$ 5,778,602	\$ -	\$ -	\$ 509,100	\$ (509,100)
INTERNAL SERVICE FUND							
Health Insurance Fund	\$ 12,754,404	\$ 13,100,588	\$ 14,586,161	15,034,000	15,034,000	6,159,058	1,357,942
Insurance Pool Expenditures	66,406	38,387	7,809	-	-	-	-
TOTAL INTERNAL SERVICE FUND EXPENDITURES	\$ 12,820,810	\$ 13,138,975	\$ 14,593,969	\$ 15,034,000	\$ 15,034,000	\$ 6,159,058	\$ 1,357,942
TOTAL ALL CITY EXPENDITURES & TRANSFERS	\$ 107,587,888	\$ 109,852,238	\$ 107,624,141	\$ 100,533,074	\$ 832,692	\$ 47,511,763	\$ 4,775,161