



City of West Allis Matter Summary

7525 W. Greenfield Ave.
West Allis, WI 53214

File Number	Title	Status
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2006-0510 Communication In Committee

Comptroller/Manager of Finance submitting the City of West Allis Financial Statment Package for the periods ended April 30, 2006 and May 31, 2006 for review and approval.

Introduced: 8/1/2006

Controlling Body: Administration & Finance Committee

COMMITTEE RECOMMENDATION

Accept report + place on file

ACTION DATE:	MOVER	SECONDER		AYE	NO	PRESENT	EXCUSED
AUG 07 2006			Barczak	✓			
			Czaplewski	✓			
			Dobrowski				
			Kopplin				
		✓	Lajsic	✓			
			Narlock				
			Reinke	✓			
			Sengstock				
			Vitale				
		Weigel		✓			
		TOTAL		5	0		

SIGNATURE OF COMMITTEE MEMBER

[Handwritten Signature]

Chair

Vice-Chair

Member

COMMON COUNCIL ACTION

PLACE ON FILE

APPROVAL

ACTION DATE:	MOVER	SECONDER		AYE	NO	PRESENT	EXCUSED
SEP 05 2006	✓		Barczak	✓			
			Czaplewski	✓			
			Dobrowski	✓			
			Kopplin	✓			
			Lajsic	✓			
			Narlock	✓			
			Reinke	✓			
			Sengstock	✓			
			Vitale	✓			
		Weigel	✓				
		TOTAL		10	1		



CITY OF WEST ALLIS

WISCONSIN



Department of Administration & Finance
Finance Division

Gary A. Schmid, CPA, CGFM
Manager of Finance/Comptroller
gschmid@ci.west-allis.wi.us

Kristine Moen, CPA
Finance Supervisor
kmoen@ci.west-allis.wi.us

Mary Storbeck
Senior Accountant
mstorbeck@ci.west-allis.wi.us

Larry Jansen, CPA
Senior Accountant
ljansen@ci.west-allis.wi.us

July 26, 2006

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 periods April 31, 2006 and May 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 April 30, 2006

City of West Allis
Revenue Report
Period Ended April 30, 2006
Fiscal Month 4
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	\$ 12,181,594	3,092,594
Mobile Home/Trailer	124,043	113,283	106,836	\$113,000	\$ 61,136	23,469
Hotel/Motel	33,344	33,001	32,185	\$32,000	\$ 2,224	(8,443)
State Sales Tax	186	(1,008)	(1,666)	\$0	\$ 2,395	2,395
Tax Equivalent-Beloit Rd Housing	117,637	123,528	117,809	\$117,000	\$ -	(39,000)
Tax Equivalent-Water Utility	613,556	613,556	613,556	\$613,556	\$ -	(204,519)
Tax Equivalent-Medical Office Bldg	341,227	276,860	541,341	\$502,000	\$ -	(167,333)
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	\$ -	(18,800)
Tax Delinquencies & Penalties	256,625	240,745	186,862	\$190,000	\$ 71,474	8,141
Total Taxes	\$26,700,251	\$27,196,042	\$28,291,476	\$28,890,957	\$12,318,823	\$2,688,504
Intergovernmental Grants & Aids						
State Shared Revenues	\$ 9,518,429	\$ 8,519,543	\$ 8,532,789	\$8,523,508	\$ -	-----
Expenditure Restraint Program	1,751,835	1,811,626	1,788,771	\$1,876,354	\$ -	-----
Fire Insurance Premiums Tax Rebates	115,153	125,518	125,614	\$115,000	\$ -	(38,333)
Police Training	29,700	-	-	\$0	\$ -	0
Exempt Computer Equipment	213,623	184,269	169,472	\$150,000	\$ -	-----
Municipal Services Payment	337,368	289,909	366,846	\$305,000	\$ 273,573	-----
State Fair Municipal Payment	-	-	-	\$0	\$ -	-----
State Fair Service Contract	30,000	30,000	30,000	\$30,000	\$ 10,000	0
Transportation/Highway Aids	2,191,504	2,084,706	2,029,692	\$2,030,000	\$ 1,056,259	-----
Milwaukee County Library	379,762	362,668	372,383	\$242,000	\$ 268,422	-----
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	\$1,608,254	(\$38,333)
Licenses, Permits, Fees						
Malt Beverage & Liquor	\$ 122,163	\$ 94,775	\$ 91,728	\$93,100	\$ 53,770	22,737
All Other Licenses	121,234	148,399	160,901	\$122,070	\$ 55,468	14,778
Bldg., Plumbg. & Electrical Permits	537,978	736,170	856,152	\$518,900	\$ 169,273	(3,694)
Planning & Development Fees	-	-	107,098	\$67,500	\$ 45,815	23,315
Overnight Parking Permits	355,190	366,240	385,267	\$360,000	\$ 142,044	22,044

City of West Allis

Revenue Report

Period Ended April 30, 2006

Fiscal Month 4

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)
Fire Inspection Fee	89,592	127,396	92,703	\$89,000	\$ 44,946	15,279
All Other Permits	34,222	59,997	79,759	\$54,850	\$ 46,431	28,148
Total Licenses, Permits, Fees	\$1,260,379	\$1,532,978	\$1,773,608	\$1,306,420	\$557,747	\$122,607
Penalties and Forfeitures						
Court Fines & Costs	\$ 684,141	\$ 804,324	\$ 831,853	\$850,000	\$ 282,550	(783)
Parking Violations	878,114	958,490	1,090,810	\$1,025,000	\$ 423,530	81,863
Total Penalties and Forfeitures	\$1,562,255	\$1,762,814	\$1,922,663	\$1,875,000	\$706,080	\$81,080
Charges for Services						
General Government	\$ 50,461	\$ 27,666	\$ 8,174	\$9,900	\$ 5,795	2,495
MMSD Tunnel Rescue Admin Fee	-	267,564	93,942	\$100,000	\$ -	(33,333)
Ambulance Fee	625,581	753,919	842,822	\$768,500	\$ 278,794	22,627
Fire Dept. - Inter-Facility Transports	-	-	-	\$0	\$ -	0
Police	56,402	54,633	40,384	\$34,000	\$ 12,634	1,301
Fire	40,441	40,775	42,983	\$36,000	\$ 15,214	3,214
Milwaukee County Paramedic Aid	662,246	457,030	521,591	\$550,000	\$ 39,163	(144,170)
Health	151,249	234,254	166,623	\$156,600	\$ 28,104	(24,096)
Village of West Milw.-Health Servs. Agrmnt.	47,536	45,838	56,134	\$49,000	\$ 18,256	1,923
Senior Center	8,012	7,781	6,900	\$8,000	\$ 837	(1,830)
Public Works Services	121,996	118,561	120,494	\$118,050	\$ 25,983	(13,367)
Public Works Equipment Earnings	257,846	248,926	277,952	\$351,351	\$ 261	(116,856)
HIDTA Admin Fees	53,000	57,000	60,000	\$70,000	\$ 70,000	46,667
City Engineer	11,525	8,350	72,304	\$61,500	\$ 18,980	(1,520)
Finance	3,759	3,795	4,006	\$3,600	\$ 300	(900)
Information Services	58,822	29,408	37,512	\$30,000	\$ 274	(9,726)
Assessor	-	104	0	\$150	\$ -	(50)
Print Shop	81,024	72,221	71,274	\$80,000	\$ 25,069	(1,597)
City Attorney	50,240	196,170	155,413	\$50,000	\$ -	(16,667)
CAO	70,751	79,255	227,895	\$78,000	\$ -	(26,000)
Library	100,465	97,612	96,379	\$90,000	\$ 27,488	(2,512)
City Treasurer	2,647	3,533	5,237	\$5,900	\$ 3,358	1,391
Total Charges For Services	\$2,454,003	\$ 2,804,393	\$2,908,018	2,650,551	\$570,510	(\$313,007)

City of West Allis
Revenue Report
Period Ended April 30, 2006
Fiscal Month 4

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)
Miscellaneous Revenue						
Interest on Investment	\$ 841,976	\$ 735,555	\$ 1,468,346	\$850,000	\$ 713,426	430,093
Interest on Special Assessments	67,186	32,696	14,761	\$75,000	\$ 5,631	(19,369)
Rental of City Property	118,588	104,124	78,726	\$100,000	\$ -	(33,333)
Green Market Rentals	64,932	96,615	90,566	\$75,000	\$ 10,100	(14,900)
Sale of Lands/Buildings	-	-	125,595	\$55,000	\$ 30,196	11,862
Other Sales	136,210	91,794	1,394	\$5,000	\$ 1,833	167
Cable Support Payments	-	150,000	150,000	\$175,000	\$ -	-
Administration Support - Storm Water	-	250,000	250,000	\$250,000	\$ -	-
Annual Hospital Payment	200,000	100,000	200,000	\$300,000	\$ -	(100,000)
Annual Hospital Supplemental Payment	-	100,000	-	\$0	\$ -	0
Total Miscellaneous Revenue	\$1,428,892	\$1,660,784	\$2,379,387	1,885,000	\$761,186	\$274,519
Reserve Funds Applied						
Equity Transfers	\$ 279,334	\$ -	\$ -	\$0	\$ -	0
General Fund Applied	275,000	76	-	\$500,000	\$ -	0
Total Reserve Funds Applied	\$554,334	\$76	\$0	500,000	\$0	0
		(2,297,287)				
Total General Fund Revenue	\$49,215,705	\$48,703,938	\$50,998,858	\$50,378,790	\$16,522,600	\$2,815,370
All Other Funds						
Debt Service Revenues						
Real Estate & Personal Property	\$ 4,809,671	\$5,085,037	\$ 6,491,664	\$7,141,817	\$ 176,305	(6,965,512)
Hospital & TIF Financing Sources	7,901,069	19,745,778	\$ 3,301,166	\$3,315,360	\$ 859,723	(245,397)
Total Debt Service	\$12,710,740	\$24,830,815	\$9,792,830	\$10,457,177	\$1,036,028	(\$7,210,909)
Special Revenue Funds						
Office of Cable Communications Revenues	\$ 493,298	\$ 529,988	\$ 523,700	\$ 485,000	\$ 1,221	-\$160,446
Community Development/Home/Rent Rehab	3,046,514	2,970,789	2,855,926	1,975,500	\$ 342,661	(315,839)
Housing Assistance Programs	2,916,370	2,348,057	2,430,865	3,343,421	\$ 802,097	(312,377)
Federal & State Health Grants	338,081	284,370	297,440	340,500	\$ 90,310	(23,190)

City of West Allis
Revenue Report
Period Ended April 30, 2006
Fiscal Month 4
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)
Police & Fire Grants	1,853,832	2,360,717	2,692,574	1,765,883	\$ 148,681	(439,947)
Miscellaneous Grants	524,414	2,416,018	731,222	-	\$ 116,178	116,178
Storm Water Program	-	-	-	2,737,834	\$ -	(912,611)
Revenue From Billings/Assessmts/Sales	4,517,561	2,699,006	2,750,558	-	\$ 548,063	548,063
Recycling Proceeds	-	-	-	-	\$ -	-
WA Business Improvement District	57,231	55,836	0	67,500	\$ -	(22,500)
Quad Indemnification Fund	(6,014)	0	0	-	\$ -	0
Total Special Revenue Funds	\$13,741,286	\$13,664,781	\$12,282,284	10,715,638	\$2,049,211	(\$1,522,669)
Enterprise Funds						
Sanitary Sewer Utility	\$ 4,449,142	\$ 3,917,294	\$ 4,349,455	\$3,982,000	\$ 1,126,247	(201,086)
Parking System (Meters/Property Sales)	27,439	22,000	16,466	20,300	\$ 6,226	(541)
Parking System (Property Taxes)	12,000	10,000	10,000	10,000	\$ -	-
Beloit Rd Public Housing (Rent)	479,581	358,941	358,837	352,000	\$ 120,739	3,406
Water Utility	6,072,040	5,391,316	5,795,901	5,581,051	\$ 1,322,751	(537,599)
Total Enterprise Funds	\$11,040,202	\$9,699,551	\$10,530,659	9,945,351	\$2,575,964	(\$735,820)
Capital Projects Fund						
Capital Projects	\$ 4,493,221	2,609,104	4,330,412	\$7,830,000	\$ 268,479	(2,341,521)
TIF Projects	341,469	9,952,963	9,806,596	4,375,000	\$ 25,205	(1,433,128)
Total Capital Projects Fund	\$ 4,834,690	\$ 12,562,067	\$ 14,137,008	12,205,000	\$293,684	(\$3,774,660)
Internal Service Fund						
Health Insurance Fund	\$ 12,973,626	14,478,748	14,300,036	15,533,559	\$ 3,936,458	(4,884,169)
Insurance Pool Revenues	369,076	368,169	368,006	368,006	\$ 343,974	(122,669)
Total Internal Service Revenues	\$13,342,702	\$14,846,917	\$14,668,042	\$15,901,565	\$4,280,432	(\$5,006,838)
TOTAL ALL CITY REVENUE	\$104,885,325	\$124,308,070	\$112,409,682	\$109,603,521	\$26,757,917	(\$10,551,346)

City of West Allis
Expenditure Report
Period Ended April 30, 2006
Fiscal Month: 4
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	\$ -	\$ 98,990	\$ 93,119	\$ (60,122)
Mayor	71,901	81,193	102,505	72,730	630	73,360	31,955	(7,501)
	\$ 173,260	\$ 221,912	\$ 366,004	\$ 171,720	\$ 630	\$ 172,350	\$ 125,073	\$ (67,623)
LEGAL, JUDICIAL, ADMIN								
City Attorney	\$ 403,302	\$ 449,970	\$ 585,215	401,850	\$ -	401,850	\$ 180,141	(46,191)
Municipal Court	227,344	254,477	319,492	234,955	-	234,955	86,796	(8,478)
City Assessor	296,212	339,341	388,070	318,256	14,650	332,906	145,333	(34,364)
City Clerk/Treasurer	364,106	449,476	462,175	383,667	12,500	396,167	139,660	(7,604)
	\$ 1,290,965	\$ 1,493,264	\$ 1,754,952	\$ 1,338,728	\$ 27,150	\$ 1,365,878	\$ 551,930	\$ (96,638)
ADMINISTRATION & FINANCE								
City Administrative Office	\$ 138,832	\$ 161,436	\$ 201,965	146,992	\$ -	146,992	\$ 61,606	(12,609)
Information Services	606,700	806,145	795,943	651,096	67,257	718,353	310,758	(71,307)
Purchasing/Central Services	564,765	612,669	534,956	601,004	4,095	605,099	184,266	17,434
Personnel	256,858	289,701	368,389	270,307	19,685	289,992	114,817	(18,153)
Finance	282,251	348,892	461,366	307,520	2,000	309,520	139,024	(35,851)
	\$ 1,849,406	\$ 2,218,843	\$ 2,362,619	\$ 1,976,919	\$ 93,037	\$ 2,069,956	\$ 810,472	\$ (120,486)
HEALTH, SAFETY, CULTURE								
Police & Fire Commission	\$ 9,804	\$ 18,849	\$ 17,628	13,150	\$ -	13,150	\$ 1,677	2,707
Police Department	9,612,529	11,360,924	14,597,343	9,813,758	58,961	9,872,719	4,162,175	(871,269)
Fire Department	8,250,378	9,090,471	11,196,059	7,739,126	40,886	7,780,012	3,239,040	(645,703)
Planning	111,233	134,317	175,403	131,740	-	131,740	56,192	(12,279)
Bldg Inspection & Zoning	692,045	774,892	982,776	687,916	22,000	709,916	313,256	(76,617)
Health Department	1,277,259	1,584,824	1,935,479	1,339,126	2,889	1,342,015	598,782	(151,444)
Senior Center	150,661	147,450	145,363	138,852	1,526	140,378	40,632	6,160
Public Library	1,660,846	1,715,722	2,115,238	1,681,839	64,629	1,746,468	616,554	(34,398)
	\$ 21,764,755	\$ 24,827,451	\$ 31,165,288	\$ 21,545,507	\$ 190,891	\$ 21,736,398	\$ 9,028,308	\$ (1,782,942)
PUBLIC WORKS, ENGINEERING								
Public Works	\$ 7,682,426	\$ 8,520,727	\$ 10,771,424	7,829,230	\$ 203,523	8,032,753	\$ 3,475,773	(798,189)
Recycling Program	466,995	-	-	-	-	-	-	-
Engineering	803,328	910,364	1,200,076	901,270	24,750	926,020	377,642	(68,968)
	\$ 8,952,749	\$ 9,431,091	\$ 11,971,500	\$ 8,730,500	\$ 228,273	\$ 8,958,773	\$ 3,853,415	\$ (667,156)

City of West Allis
Expenditure Report
Period Ended April 30, 2006
Fiscal Month: 4
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	5,899	71,724	13,330	10,578
General	380,516	723,367	1,173,067	1,179,330	33,054	1,212,384	329,050	75,078
Fringe Benefits	13,287,250	11,122,092	370,532	15,370,261	7,000	15,377,261	268,328	4,857,426
Debt Issuance Costs	20,548	-	-	-	-	-	-	-
Contingency	(125,000)	-	-	-	-	-	-	-
	13,776,586	11,903,029	1,597,971	16,615,416	45,993	16,661,369	610,708	4,943,082
TOTAL GENERAL FUND EXPENDITURES	47,807,720	50,095,586	49,218,333	50,378,790	585,934	50,964,724	14,979,907	2,008,335
TRANSFERS TO OTHER FUNDS	1,353,333		284,571					
TOTAL EXPENDITURES & TRANSFERS	\$ 49,161,052	\$ 50,095,586	\$ 49,502,904	\$ 50,378,790	\$ 585,934	\$ 50,964,724	\$ 14,979,907	\$ 2,008,335
*** ALL OTHER FUNDS ***								
DEBT								
General Debt Service Expenditures	\$ 4,756,565	\$ 18,703,692	\$ 4,252,389	4,120,730	\$ -	4,120,730	\$ 5,520,421	
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	\$ 5,520,421	\$ -
SPECIAL REVENUE FUNDS EXPENDITURES								
Office of Cable Communications	\$ 495,928	\$ 481,376	\$ 647,927	520,442	\$ -	520,442	\$ 96,044	77,436
Community Development Programs	2,979,022	2,942,714	2,251,561	1,781,546	781,984	2,563,530	454,264	400,246
Housing Assistance Programs	2,727,710	2,317,786	3,018,207	3,409,771	(25,537)	3,384,234	899,617	228,461
Federal & State Health Grants	338,081	284,370	297,440	252,000	78,077	330,077	112,522	(2,496)
Police & Fire Grants	1,868,832	2,317,157	2,680,829	1,767,206	-	1,767,206	951,296	(362,227)
Miscellaneous Grants	524,414	2,458,781	688,042	-	127,178	127,178	15,007	27,386
Storm Water Program	1,750,734	1,619,680	2,051,425	4,231,840	1,500,000	5,731,840	661,984	1,248,629
Centennial Celebration Fund				-	-	-	1,919	
Information Technology Joint Ventures				-	-	-	560	
WA Business Improvement District (BID)	43,195	12,023	1,400	73,725	-	73,725	-	24,575
TOTAL SPECIAL REVENUE FUND EXPENDITURES	\$ 10,727,915	\$ 12,433,887	\$ 11,636,831	\$ 12,036,530	\$ 2,461,702	\$ 14,498,232	\$ 3,193,215	\$ 1,642,008
ENTERPRISE FUNDS EXPENDITURES								
Sanitary Sewer Utility	\$ 3,893,184	\$ 4,465,370	\$ 4,348,539	3,978,327	\$ 1,200,000	5,178,327	\$ 296,500	1,429,609
Parking System	25,778	28,190	42,954	30,574	-	30,574	4,446	5,745
Beloit Rd Public Housing	329,485	327,735	457,376	395,822	-	395,822	54,632	77,308
Solid Waste Fund	-	-	-	901,946	-	901,946	2	
Water Utility	5,761,940	5,422,075	5,781,469	6,278,095	750,000	7,028,095	1,240,737	1,101,962
TOTAL ENTERPRISE FUNDS EXPENDITURES	\$ 10,010,386	\$ 10,243,370	\$ 10,630,338	\$ 11,584,764	\$ 1,950,000	\$ 13,534,764	\$ 1,596,315	\$ 2,614,624

City of West Allis
Expenditure Report
Period Ended April 30, 2006
Fiscal Month: 4
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
CAPITAL PROJECTS FUND EXPENDITURES								
Capital Improvements	\$ 7,051,246	\$ 3,358,133	\$ 6,919,301	6,003,000	\$ 690,430	6,693,430	\$ 552,609	1,678,535
TIF Improvements	4,517,887	8,221,581	6,419,657	5,870,498	-	5,870,498	1,834,656	122,177
TOTAL CAPITAL PROJECTS FUNDS EXPENDITURES	\$ 11,569,133	\$ 11,579,714	\$ 13,338,958	\$ 11,873,498	\$ 690,430	\$ 12,563,928	\$ 2,387,265	\$ 1,800,711
INTERNAL SERVICE FUND								
Health Insurance Fund	\$ 12,301,137	\$ 13,383,555	\$ 12,754,404	16,120,000	\$ -	16,120,000	\$ 3,573,489	1,799,844
Insurance Pool Expenditures	115,616	92,089	66,406	38,387	-	38,387	14,961	(2,166)
TOTAL INTERNAL SERVICE FUND EXPENDITURES	\$ 12,416,753	\$ 13,475,645	\$ 12,820,810	\$ 16,158,387	\$ -	\$ 16,158,387	\$ 3,588,451	\$ 1,797,678
TOTAL ALL CITY EXPENDITURES & TRANSFERS	\$ 106,626,846	\$ 121,657,922	\$ 107,587,889	\$ 112,106,467	\$ 5,688,066	\$ 117,794,533	\$ 31,265,575	\$ 9,863,357

City of West Allis, Wisconsin

Unaudited Financial Statements

Period Ended May 31, 2006

City of West Allis

Revenue Report

Period Ended May 31, 2006

Fiscal Month: 5

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	\$ 14,638,237	3,276,987
Mobile Home/Trailer	124,043	113,283	106,836	\$113,000	\$ 70,807	23,724
Hotel/Motel	33,344	33,001	32,185	\$32,000	\$ 4,486	(8,848)
State Sales Tax	186	(1,008)	(1,666)	\$0	\$ 528	528
Tax Equivalent-Beloit Rd Housing	117,637	123,528	117,809	\$117,000	\$ -	(48,750)
Tax Equivalent-Water Utility	613,556	613,556	613,556	\$613,556	\$ -	(255,648)
Tax Equivalent-Medical Office Bldg	341,227	276,860	541,341	\$502,000	\$ -	(209,167)
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	\$ -	(23,500)
Tax Delinquencies & Penalties	256,625	240,745	186,862	\$190,000	\$ 92,895	13,728
Total Taxes	\$26,700,251	\$27,196,042	\$28,291,476	\$28,890,957	\$14,806,953	\$2,769,054
Intergovernmental Grants & Aids						
State Shared Revenues	\$ 9,518,429	\$ 8,519,543	\$ 8,532,789	\$8,523,508	\$ -	-----
Expenditure Restraint Program	1,751,835	1,811,626	1,788,771	\$1,876,354	\$ -	-----
Fire Insurance Premiums Tax Rebates	115,153	125,518	125,614	\$115,000	\$ -	(47,917)
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	\$ 273,573	-----
State Fair Municipal Payment	-	-	-	\$0	\$ -	-----
State Fair Service Contract	30,000	30,000	30,000	\$30,000	\$ 10,000	(2,500)
Transportation/Highway Aids	2,191,504	2,084,706	2,029,692	\$2,030,000	\$ 1,056,259	-----
Milwaukee County Library	379,762	362,668	372,383	\$242,000	\$ 268,422	-----
Recycling and Other Grants	688,217	338,614	308,140	\$0	\$ 308,070	-----
Total Grants & Aids	\$15,255,592	\$13,746,853	\$13,723,707	\$13,271,862	\$2,076,355	(\$50,417)
Licenses, Permits, Fees						
Malt Beverage & Liquor	\$ 122,163	\$ 94,775	\$ 91,728	\$93,100	\$ 83,685	44,893
All Other Licenses	121,234	148,399	160,901	\$122,070	\$ 82,462	31,600
Bldg., Plumbg, & Electrical Permits	537,978	736,170	856,152	\$518,900	\$ 218,155	1,947
Planning & Development Fees	-	-	107,098	\$67,500	\$ 54,950	26,825
Overnight Parking Permits	355,190	366,240	385,267	\$360,000	\$ 158,453	8,453

City of West Allis
Revenue Report
Period Ended May 31, 2006
Fiscal Month: 5
Comparison of Prior Years Revenues with 2006 Adopted Revenues

	2003 Actual Revenues	2004 Actual Revenues	2005 Actual Revenues	2006 Adopted Revenues	2005 Current Period Revenue Actual	2006 Budget Over(Under)
Fire Inspection Fee	89,592	127,396	92,703	\$89,000	\$ 45,154	8,071
All Other Permits	34,222	59,997	79,759	\$54,850	\$ 54,685	31,831
Total Licenses, Permits, Fees	\$1,260,379	\$1,532,978	\$1,773,608	\$1,305,420	\$697,545	\$153,620
Penalties and Forfeitures						
Court Fines & Costs	\$ 684,141	\$ 804,324	\$ 831,853	\$850,000	\$ 366,393	12,226
Parking Violations	878,114	958,490	1,090,810	\$1,025,000	\$ 527,352	100,269
Total Penalties and Forfeitures	\$1,562,255	\$1,762,814	\$1,922,663	\$1,875,000	\$893,745	\$112,495
Charges for Services						
General Government	\$ 50,461	\$ 27,666	\$ 8,174	\$9,900	\$ 6,410	2,285
MMSD Tunnel Rescue Admin Fee	-	267,564	93,942	\$100,000	\$ -	(41,667)
Ambulance Fee	625,581	753,919	842,822	\$768,500	\$ 364,484	44,276
Fire Dept. - Inter-Facility Transports	-	-	-	\$0	\$ -	0
Police	56,402	54,633	40,384	\$34,000	\$ 15,353	1,187
Fire	40,441	40,775	42,983	\$36,000	\$ 19,014	4,014
Milwaukee County Paramedic Aid	662,246	457,030	521,591	\$550,000	\$ 128,351	(100,816)
Health	151,249	234,254	166,623	\$156,600	\$ 45,678	(19,572)
Village of West Milw.-Health Servs. Agrmnt.	47,536	45,838	56,134	\$49,000	\$ 23,026	2,609
Senior Center	8,012	7,781	6,900	\$8,000	\$ 837	(2,497)
Public Works Services	121,996	118,561	120,494	\$118,050	\$ 30,476	(18,711)
Public Works Equipment Earnings	257,846	248,926	277,952	\$351,351	\$ 261	(146,135)
HIDTA Admin Fees	53,000	57,000	60,000	\$70,000	\$ 70,000	40,833
City Engineer	11,525	8,350	72,304	\$61,500	\$ 27,420	1,795
Finance	3,759	3,795	4,006	\$3,600	\$ 300	(1,200)
Information Services	58,822	29,408	37,512	\$30,000	\$ 314	(12,186)
Assessor	-	104	0	\$150	\$ -	(63)
Print Shop	81,024	72,221	71,274	\$80,000	\$ 27,804	(5,530)
City Attorney	50,240	196,170	155,413	\$50,000	\$ -	(20,833)
CAO	70,751	79,255	227,895	\$78,000	\$ -	(32,500)
Library	100,465	97,612	96,379	\$90,000	\$ 36,142	(1,358)
City Treasurer	2,647	3,533	5,237	\$5,900	\$ 3,418	959
Total Charges For Services	\$2,454,003	\$ 2,804,393	\$2,908,018	2,650,551	\$799,287	(\$305,109)

City of West Allis
Revenue Report
Period Ended May 31, 2006
Fiscal Month: 5
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)
Miscellaneous Revenue						
Interest on Investment	\$ 841,976	\$ 735,555	\$ 1,468,346	\$850,000	\$ 791,229	437,062
Interest on Special Assessments	67,186	32,696	14,761	\$75,000	\$ 5,810	(25,440)
Rental of City Property	118,588	104,124	78,726	\$100,000	\$ -	(41,667)
Green Market Rentals	64,932	96,615	90,566	\$75,000	\$ 10,100	(21,150)
Sale of Lands/Buildings	-	-	125,595	\$55,000	\$ 125,180	102,263
Other Sales	136,210	91,794	1,394	\$5,000	\$ 1,833	(250)
Cable Support Payments	-	150,000	150,000	\$175,000	\$ -	
Administration Support - Storm Water	-	250,000	250,000	\$250,000	\$ -	
Annual Hospital Payment	200,000	100,000	200,000	\$300,000	\$ -	(125,000)
Annual Hospital Supplemental Payment	-	100,000	-	\$0	\$ -	0
Total Miscellaneous Revenue	\$1,428,892	\$1,660,784	\$2,379,387	1,885,000	\$934,152	\$325,819
Reserve Funds Applied						
Equity Transfers	\$ 279,334	\$ -	\$ -	\$0	\$ -	0
General Fund Applied	275,000	76	-	\$500,000	\$ -	0
Total Reserve Funds Applied	\$554,334	\$76	\$0	500,000	\$0	0
		(2,297,287)				
Total General Fund Revenue	\$49,215,705	\$48,703,938	\$50,998,868	\$50,378,790	\$20,208,037	\$3,005,462
All Other Funds						
Debt Service Revenues						
Real Estate & Personal Property	\$ 4,809,671	\$5,085,037	\$ 6,491,664	\$7,141,817	\$ 341,721	(6,800,096)
Hospital & TIF Financing Sources	7,901,069	19,745,778	\$ 3,301,166	\$3,315,360	\$ 2,680,889	1,299,489
Total Debt Service	\$12,710,740	\$24,830,815	\$9,792,830	\$10,457,177	\$3,022,611	(\$5,500,606)
Special Revenue Funds						
Office of Cable Communications Revenues	\$ 493,298	\$ 529,988	\$ 523,700	\$ 485,000	\$ 141,412	-\$60,671
Community Development/Home/Rent Rehab	3,046,514	2,970,789	2,855,926	1,975,500	\$ 231,001	(592,124)
Housing Assistance Programs	2,916,370	2,348,057	2,430,865	3,343,421	\$ 1,004,521	(388,571)
Federal & State Health Grants	338,081	284,370	297,440	340,500	\$ 110,573	(31,302)

City of West Allis
Revenue Report
Period Ended May 31, 2006
Fiscal Month: 5
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)
Police & Fire Grants	1,853,832	2,360,717	2,692,574	1,765,883	\$ 312,453	(423,331)
Miscellaneous Grants	524,414	2,416,018	731,222	-	\$ 174,802	174,802
Storm Water Program	-	-	-	2,737,834	\$ -	(1,140,764)
Revenue From Billings/Assessmts/Sales	4,517,561	2,699,006	2,750,558	-	\$ 975,515	975,515
Recycling Proceeds	-	-	-	-	\$ -	-
WA Business Improvement District	57,231	55,836	0	67,500	\$ -	(28,125)
Quad Indemnification Fund	(6,014)	0	0	-	\$ -	0
Total Special Revenue Funds	\$13,741,286	\$13,664,781	\$12,282,284	10,715,638	\$2,950,278	(\$1,514,571)
Enterprise Funds						
Sanitary Sewer Utility	\$ 4,449,142	\$ 3,917,294	\$ 4,349,455	\$3,982,000	\$ 1,518,029	(141,137)
Parking System (Meters/Property Sales)	27,439	22,000	16,466	20,300	\$ 7,264	(1,194)
Parking System (Property Taxes)	12,000	10,000	10,000	10,000	\$ -	-
Beloit Rd Public Housing (Rent)	479,581	358,941	358,837	352,000	\$ 153,818	7,151
Water Utility	6,072,040	5,391,316	5,795,901	5,581,051	\$ 1,952,349	(373,089)
Total Enterprise Funds	\$11,040,202	\$9,699,551	\$10,530,659	9,945,351	\$3,631,461	(\$508,269)
Capital Projects Fund						
Capital Projects	\$ 4,493,221	2,609,104	4,330,412	\$7,830,000	\$ 214,904	(3,047,596)
TIF Projects	341,469	9,952,963	9,806,596	4,375,000	\$ 63,377	(1,759,540)
Total Capital Projects Fund	\$ 4,834,690	\$ 12,562,067	\$ 14,137,008	12,205,000	\$278,281	(\$4,807,136)
Internal Service Fund						
Health Insurance Fund	\$ 12,973,626	14,478,748	14,300,036	15,533,559	\$ 4,891,081	(6,194,036)
Insurance Pool Revenues	369,076	368,169	368,006	368,006	\$ 343,974	(153,336)
Total Internal Service Revenues	\$13,342,702	\$14,846,917	\$14,668,042	\$15,901,565	\$5,235,055	(\$6,347,371)
TOTAL ALL CITY REVENUE	\$104,885,325	\$124,308,070	\$112,409,682	\$109,603,521	\$35,325,722	(\$9,478,456)

City of West Allis
Expenditure Report
Period Ended May 31, 2006
Fiscal Month: 5
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	\$ -	\$ 98,990	\$ 112,731	\$ (71,485)
Mayor	71,901	81,193	102,505	72,730	630	73,360	40,244	(9,677)
	\$ 173,260	\$ 221,912	\$ 366,004	\$ 171,720	\$ 630	\$ 172,350	\$ 152,974	\$ (81,162)
LEGAL, JUDICIAL, ADMIN								
City Attorney	\$ 403,302	\$ 449,970	\$ 585,215	401,850	\$ -	401,850	\$ 232,167	(64,729)
Municipal Court	227,344	254,477	319,492	234,955	-	234,955	104,836	(6,938)
City Assessor	296,212	339,341	388,070	318,256	14,650	332,906	180,558	(41,847)
City Clerk/Treasurer	364,106	449,476	462,175	383,667	12,500	396,167	174,210	(9,140)
	\$ 1,290,965	\$ 1,493,264	\$ 1,754,952	\$ 1,338,728	\$ 27,150	\$ 1,365,878	\$ 691,770	\$ (122,659)
ADMINISTRATION & FINANCE								
City Administrative Office	\$ 138,832	\$ 161,436	\$ 201,965	146,992	\$ -	146,992	\$ 77,651	(16,404)
Information Services	606,700	806,145	795,943	651,096	67,257	718,353	354,031	(54,717)
Purchasing/Central Services	564,765	612,669	534,956	601,004	4,095	605,099	225,921	26,204
Personnel	256,858	289,701	368,389	270,307	19,685	289,992	144,972	(24,142)
Finance	282,251	348,892	461,366	307,520	2,000	309,520	175,482	(46,515)
	\$ 1,849,406	\$ 2,218,843	\$ 2,362,619	\$ 1,976,919	\$ 93,037	\$ 2,069,956	\$ 978,056	\$ (115,575)
HEALTH, SAFETY, CULTURE								
Police & Fire Commission	\$ 9,804	\$ 18,849	\$ 17,628	13,150	\$ -	13,150	\$ 4,962	517
Police Department	9,612,529	11,360,924	14,597,343	9,813,758	1,789,606	11,603,364	5,068,877	(234,142)
Fire Department	8,250,378	9,090,471	11,196,059	7,739,126	40,886	7,780,012	4,064,131	(822,459)
Planning	111,233	134,317	175,403	131,740	-	131,740	68,937	(14,046)
Bldg Inspection & Zoning	692,045	774,892	982,776	687,916	22,000	709,916	395,509	(99,711)
Health Department	1,277,259	1,584,824	1,935,479	1,339,126	2,889	1,342,015	759,109	(199,936)
Senior Center	150,661	147,450	145,363	138,852	1,526	140,378	50,180	8,311
Public Library	1,660,846	1,715,722	2,115,238	1,681,839	64,629	1,746,468	781,823	(54,128)
	\$ 21,764,755	\$ 24,827,451	\$ 31,165,288	\$ 21,545,507	\$ 1,921,536	\$ 23,467,043	\$ 11,193,528	\$ (1,415,593)
PUBLIC WORKS, ENGINEERING								
Public Works	\$ 7,682,426	\$ 8,520,727	\$ 10,771,424	7,829,230	\$ 203,523	8,032,753	\$ 4,090,699	(743,719)
Recycling Program	466,995	-	-	-	-	-	-	-
Engineering	803,328	910,364	1,200,076	901,270	24,750	926,020	471,683	(85,841)
	\$ 8,952,749	\$ 9,431,091	\$ 11,971,500	\$ 8,730,500	\$ 228,273	\$ 8,958,773	\$ 4,562,382	\$ (829,560)

City of West Allis
Expenditure Report
Period Ended May 31, 2006
Fiscal Month: 5
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	5,899	71,724	13,487	16,398
General	380,516	723,367	1,173,067	1,179,330	33,054	1,212,384	339,327	165,833
Fringe Benefits	13,287,250	11,122,092	370,532	15,370,261	(1,723,645)	13,646,616	651,654	5,034,436
Debt Issuance Costs	20,548	-	-	-	-	-	-	-
Contingency	(125,000)	-	-	-	-	-	-	-
	13,776,586	11,903,029	1,597,971	16,615,416	(1,684,692)	14,930,724	1,004,467	5,216,668
TOTAL GENERAL FUND EXPENDITURES	47,807,720	50,095,586	49,218,333	50,378,790	585,934	50,964,724	18,583,178	2,652,123
TRANSFERS TO OTHER FUNDS	1,353,333		284,571					
TOTAL EXPENDITURES & TRANSFERS	\$ 49,161,052	\$ 50,095,586	\$ 49,502,904	\$ 50,378,790	\$ 585,934	\$ 50,964,724	\$ 18,583,178	\$ 2,652,123
*** ALL OTHER FUNDS ***								
DEBT								
General Debt Service Expenditures	\$ 4,756,565	\$ 18,703,692	\$ 4,252,389	4,120,730	\$ -	4,120,730	\$ 5,523,584	
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	\$ 5,523,584	\$ -
SPECIAL REVENUE FUNDS EXPENDITURES								
Office of Cable Communications	\$ 495,928	\$ 481,376	\$ 647,927	520,442	\$ -	520,442	\$ 118,211	98,640
Community Development Programs	2,979,022	2,942,714	2,251,561	1,781,546	781,984	2,563,530	588,591	479,547
Housing Assistance Programs	2,727,710	2,317,786	3,018,207	3,409,771	(25,537)	3,384,234	1,109,185	300,912
Federal & State Health Grants	338,081	284,370	297,440	252,000	78,077	330,077	142,868	(5,336)
Police & Fire Grants	1,868,832	2,317,157	2,680,829	1,767,206	-	1,767,206	1,149,903	(413,567)
Miscellaneous Grants	524,414	2,458,781	688,042	-	127,178	127,178	18,884	34,107
Storm Water Program	1,750,734	1,619,680	2,051,425	4,231,840	1,500,000	5,731,840	903,232	1,485,035
Centennial Celebration Fund				-	-	-	11,020	
Information Technology Joint Ventures							560	
WA Business Improvement District (BID)	43,195	12,023	1,400	73,725	-	73,725	-	30,719
TOTAL SPECIAL REVENUE FUND EXPENDITURES	\$ 10,727,915	\$ 12,433,887	\$ 11,636,831	\$ 12,036,630	\$ 2,461,702	\$ 14,498,232	\$ 4,042,452	\$ 2,010,058
ENTERPRISE FUNDS EXPENDITURES								
Sanitary Sewer Utility	\$ 3,893,184	\$ 4,465,370	\$ 4,348,539	3,978,327	\$ 1,200,000	5,178,327	\$ 384,723	1,772,913
Parking System	25,778	28,190	42,954	30,574	-	30,574	5,004	7,735
Beloit Rd Public Housing	329,485	327,735	457,376	395,822	-	395,822	66,433	98,492
Solid Waste Fund	-	-	-	901,946	-	901,946	204,408	
Water Utility	5,761,940	5,422,075	5,781,469	6,278,095	750,000	7,028,095	1,633,229	1,295,144
TOTAL ENTERPRISE FUNDS EXPENDITURES	\$ 10,010,386	\$ 10,243,370	\$ 10,630,339	\$ 11,584,764	\$ 1,950,000	\$ 13,534,764	\$ 2,293,798	\$ 3,174,284

City of West Allis
Expenditure Report
Period Ended May 31, 2006
Fiscal Month: 5
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
CAPITAL PROJECTS FUND EXPENDITURES								
Capital Improvements	\$ 7,051,246	\$ 3,358,133	\$ 6,919,301	6,003,000	\$ 690,430	6,693,430	\$ 954,553	1,834,376
TIF Improvements	4,517,887	8,221,581	6,419,657	5,870,498	-	5,870,498	2,162,402	283,639
TOTAL CAPITAL PROJECTS FUNDS EXPENDITURES	\$ 11,569,133	\$ 11,579,714	\$ 13,338,958	\$ 11,873,498	\$ 690,430	\$ 12,563,928	\$ 3,116,955	\$ 2,118,015
INTERNAL SERVICE FUND								
Health Insurance Fund	\$ 12,301,137	\$ 13,383,555	\$ 12,754,404	16,120,000	\$ -	16,120,000	\$ 4,675,719	2,040,948
Insurance Pool Expenditures	115,616	92,089	66,406	38,387	-	38,387	14,961	1,033
TOTAL INTERNAL SERVICE FUND EXPENDITURES	\$ 12,416,753	\$ 13,475,645	\$ 12,820,810	\$ 16,158,387	\$ -	\$ 16,158,387	\$ 4,690,680	\$ 2,041,981
TOTAL ALL CITY EXPENDITURES & TRANSFERS	\$ 106,626,846	\$ 121,657,922	\$ 107,587,869	\$ 112,106,467	\$ 5,688,060	\$ 117,794,533	\$ 38,250,647	\$ 11,996,461