

21.



# City of West Allis Matter Summary

7525 W. Greenfield Ave.  
West Allis, WI 53214

File Number	Title	Status
-------------	-------	--------

2008-0121      Communication      In Committee

Comptroller/Manager of Finance submitting the City of West Allis Unaudited Financial Statement Package for the periods ending October 31, 2007, November 30, 2007 and December 31, 2007 (preliminary).

Introduced: 3/4/2008

Controlling Body: Administration & Finance Committee

### COMMITTEE RECOMMENDATION

*POF*

ACTION DATE:	MOVER	SECONDER		AYE	NO	PRESENT	EXCUSED
MAR 04 2008			Barczak	✓			
			Czaplewski	✓			
			Dobrowski				
			Kopplin				
		✓	Lajsic	✓			
			Narlock				
			Reinke	✓			
			Sengstock				
			Vitale				
		Weigel		✓			
		TOTAL		5			

### SIGNATURE OF COMMITTEE MEMBER

*[Handwritten Signature]*

Chair

Vice-Chair

Member

**PLACE ON FILE**

### COMMON COUNCIL ACTION

ACTION DATE:	MOVER	SECONDER		AYE	NO	PRESENT	EXCUSED
MAR 04 2008	✓		Barczak	✓			
			Czaplewski	✓			
			Dobrowski	✓			
			Kopplin	✓			
			Lajsic	✓			
			Narlock	✓			
			Reinke	✓			
			Sengstock				✓
			Vitale	✓			
		Weigel	✓				
		TOTAL		9			1

# ***City of West Allis, Wisconsin***

***Unaudited Financial Statements***

***Period Ended October 31, 2007***

## City of West Allis

### Revenue Report

Period Ended October 31, 2007

Fiscal Month: 10

### 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)
<b>Taxes</b>						
Real Estate & Personal Property	\$ 25,448,410	\$ 26,631,466	\$ 27,356,385	\$28,006,865	\$ 2,125,426	(21,213,628)
Mobile Home/Trailer	113,283	106,836	\$ 92,983	\$105,000	\$ 107,572	20,072
Hotel/Motel	33,001	32,185	\$ 33,534	\$30,000	\$ 20,508	(4,492)
State Sales Tax	(1,008)	(1,666)	\$ 759	\$0	\$ (979)	(979)
Tax Equivalent-Beloit Rd Housing	123,528	117,809	\$ 128,870	\$128,000	\$ -	(106,667)
Tax Equivalent-Water Utility	613,556	613,556	\$ 613,556	\$613,556	\$ -	(511,297)
Tax Equivalent-Medical Office Bldg	276,860	541,341	\$ 492,078	\$525,000	\$ 519,926	82,426
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	\$ 206,578	148,562
Tax Delinquencies & Penalties	240,745	186,862	\$ 306,316	\$190,000	\$ 206,266	47,933
<b>Total Taxes</b>	<b>\$27,196,042</b>	<b>\$28,291,476</b>	<b>\$29,134,807</b>	<b>\$29,668,040</b>	<b>\$3,185,297</b>	<b>(\$21,538,070)</b>
<b>Intergovernmental Grants &amp; Aids</b>						
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	27,675
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	5,000
Transportation/Highway Aids	2,084,706	2,029,692	2,112,518	\$2,080,000	\$ 2,179,504	-----
Milwaukee County Library	362,668	372,383	373,321	\$265,000	\$ 190,193	-----
Recycling and Other Grants	338,614	308,140	-	\$0	\$ -	-----
<b>Total Grants &amp; Aids</b>	<b>\$13,746,853</b>	<b>\$13,723,707</b>	<b>\$13,575,162</b>	<b>\$13,353,550</b>	<b>\$6,173,777</b>	<b>\$32,675</b>
<b>Licenses, Permits, Fees</b>						
Malt Beverage & Liquor	\$ 94,775	\$ 91,728	\$ 101,654	\$94,100	\$ 99,645	21,228
All Other Licenses	148,399	160,901	119,855	\$120,750	\$ 150,316	49,691
Bldg., Plumbg, & Electrical Permits	736,170	856,152	596,327	\$541,000	\$ 535,828	84,995
Planning & Development Fees	-	107,098	109,425	\$77,750	\$ 94,690	29,898
Overnight Parking Permits	366,240	385,267	374,093	\$360,000	\$ 322,830	22,830

**City of West Allis**  
**Revenue Report**  
**Period Ended October 31, 2007**  
**Fiscal Month: 10**  
**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	\$ -	(75,000)
All Other Permits	59,997	79,759	99,221	\$59,700	\$ 75,920	26,170
<b>Total Licenses, Permits, Fees</b>	<b>\$1,532,978</b>	<b>\$1,773,608</b>	<b>\$1,446,757</b>	<b>\$1,343,300</b>	<b>\$1,279,229</b>	<b>\$159,812</b>
<b>Penalties and Forfeitures</b>						
Court Fines & Costs	\$ 804,324	\$ 831,853	\$ 723,687	\$825,000	\$ 872,210	184,710
Parking Violations	958,490	1,090,810	1,113,665	\$1,050,000	\$ 960,260	85,260
<b>Total Penalties and Forfeitures</b>	<b>\$1,762,814</b>	<b>\$1,922,663</b>	<b>\$1,837,352</b>	<b>\$1,875,000</b>	<b>\$1,832,470</b>	<b>\$269,970</b>
<b>Charges for Services</b>						
General Government	\$ 27,666	\$ 8,174	\$ 9,854	\$7,900	\$ 5,525	(1,059)
MMSD Tunnel Rescue Admin Fee	267,564	93,942	250	\$95,000	\$ 13,100	(66,067)
Ambulance Fee	753,919	842,822	824,616	\$808,500	\$ 774,624	100,874
Fire Dept. - Inter-Facility Transports	-	-	-	\$0	\$ -	0
Police	54,633	40,384	31,365	\$34,100	\$ 23,685	(4,731)
Fire	40,775	42,983	32,565	\$35,250	\$ 18,664	(10,711)
Milwaukee County Paramedic Aid	457,030	521,591	528,173	\$535,000	\$ 270,754	(175,080)
Health	234,254	166,623	183,238	\$193,712	\$ 165,353	3,926
Village of West Milw.-Health Servs. Agrmnt.	45,838	56,134	56,416	\$59,000	\$ 48,356	(811)
Senior Center	7,781	6,900	8,330	\$8,000	\$ 5,923	(744)
Public Works Services	118,561	120,494	154,754	\$95,000	\$ 110,528	31,361
Public Works Equipment Earnings	248,926	277,952	369,236	\$340,000	\$ 126,600	(156,734)
HIDTA Admin Fees	57,000	60,000	70,000	\$70,000	\$ 75,000	16,667
City Engineer	8,350	72,304	84,479	\$63,825	\$ 62,358	9,170
Finance	3,795	4,006	4,429	\$4,000	\$ -	(3,333)
Information Services	29,408	37,512	33,360	\$35,000	\$ 2,783	(26,383)
Assessor	104	0	0	\$0	\$ -	0
Print Shop	72,221	71,274	67,161	\$70,000	\$ 49,258	(9,075)
City Attorney	196,170	155,413	186,528	\$50,000	\$ 16,954	(24,713)
CAO	79,255	227,895	81,939	\$78,000	\$ -	(65,000)
Library	97,612	96,379	89,380	\$88,300	\$ 81,183	7,600
City Treasurer	3,533	5,237	3,883	\$5,000	\$ 3,960	(206)
<b>Total Charges For Services</b>	<b>\$2,804,394</b>	<b>\$ 2,908,017</b>	<b>\$2,819,955</b>	<b>2,675,587</b>	<b>\$1,854,606</b>	<b>(\$375,050)</b>

# City of West Allis

## Revenue Report

Period Ended October 31, 2007

Fiscal Month: 10

### 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)
<b>Miscellaneous Revenue</b>						
Interest on Investment	\$ 735,555	\$ 1,468,346	\$ 2,270,966	\$1,225,000	\$ 2,698,918	1,678,085
Interest on Special Assessments	32,696	14,761	7,531	\$15,000	\$ 1,818	(10,682)
Rental of City Property	104,124	78,726	69,858	\$80,000	\$ 20,587	(46,080)
Green Market Rentals	96,615	90,566	60,144	\$85,200	\$ 75,325	4,325
Sale of Lands/Buildings	-	125,595	135,912	\$60,000	\$ 94,370	44,370
Other Sales	91,794	1,394	11,310	\$3,500	\$ 3,855	939
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	100,000
Annual Hospital Supplemental Payment	100,000	-	-	\$0	\$ -	0
<b>Total Miscellaneous Revenue</b>	<b>\$1,660,784</b>	<b>\$2,379,387</b>	<b>\$2,905,722</b>	<b>2,293,700</b>	<b>\$3,244,873</b>	<b>\$1,770,956</b>
<b>Reserve Funds Applied</b>						
Equity Transfers	\$ -	\$ -	\$ 940,558	\$0	\$ 103,037	103,037
General Fund Applied	76	-	-	\$400,000	\$ -	0
<b>Total Reserve Funds Applied</b>	<b>\$76</b>	<b>\$0</b>	<b>\$940,558</b>	<b>400,000</b>	<b>\$103,037</b>	<b>103,037</b>
		(2,297,287)				
<b>Total General Fund Revenue</b>	<b>\$48,703,938</b>	<b>\$50,998,857</b>	<b>\$52,660,312</b>	<b>\$51,609,177</b>	<b>\$17,673,290</b>	<b>(\$19,576,667)</b>
<b>All Other Funds</b>						
<b>Debt Service Revenues</b>						
Real Estate & Personal Property	\$5,085,037	\$ 6,491,664	\$ 7,811,114	\$7,340,082	\$ 7,109,430	(230,652)
Hospital & TIF Financing Sources	19,745,778	\$ 3,301,166	\$ 3,315,360	\$2,542,999	\$ 2,366,206	247,040
<b>Total Debt Service</b>	<b>\$24,830,815</b>	<b>\$9,792,830</b>	<b>\$11,126,474</b>	<b>\$9,883,081</b>	<b>\$9,475,637</b>	<b>\$16,389</b>
<b>Special Revenue Funds</b>						
Office of Cable Communications Revenues	\$ 529,988	\$ 523,700	\$ 561,715	\$ 485,000	\$ 290,078	-\$114,089
Community Development/Home/Rent Rehab	2,970,789	2,855,926	2,219,433	1,975,500	\$ 879,168	(767,082)
Housing Assistance Programs	2,348,057	2,430,865	2,441,611	3,343,421	\$ 2,160,095	(626,089)
Federal & State Health Grants	284,370	297,440	388,678	340,500	\$ 287,407	3,657
Police & Fire Grants	2,360,717	2,692,574	2,618,228	1,765,883	\$ 1,484,379	12,809
Miscellaneous Grants	2,416,018	731,222	1,409,492	-	\$ 1,380,452	1,380,452

# City of West Allis

## Revenue Report

Period Ended October 31, 2007

Fiscal Month: 10

### 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	\$ -	(2,281,528)
Revenue From Billings/Assessmts/Sales	2,699,006	2,750,558	2,702,751	-	\$ 453,301	453,301
Recycling Proceeds	-	-	-	-	\$ -	-
WA Business Improvement District	55,836	0	8,572	67,500	\$ 82,576	26,326
Quad Indemnification Fund	0	0	0	-	\$ -	0
<b>Total Special Revenue Funds</b>	<b>\$13,664,780</b>	<b>\$12,282,284</b>	<b>\$12,366,281</b>	<b>10,715,638</b>	<b>\$7,027,155</b>	<b>(\$1,902,544)</b>
<b>Enterprise Funds</b>						
Sanitary Sewer Utility	\$ 3,917,294	\$ 4,349,455	\$ 5,464,568	\$4,915,700	\$ (255,630)	(4,352,047)
Parking System (Meters/Property Sales)	22,000	16,466	24,036	17,300	\$ 21,565	7,148
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	\$ 320,245	22,828
Water Utility	5,391,316	5,795,901	5,579,999	6,468,325	\$ (67,431)	(5,457,702)
<b>Total Enterprise Funds</b>	<b>\$9,699,551</b>	<b>\$10,530,659</b>	<b>\$11,449,629</b>	<b>11,768,225</b>	<b>\$38,748</b>	<b>(\$9,779,773)</b>
<b>Capital Projects Fund</b>						
Capital Projects	2,609,104	4,330,412	3,458,246	\$7,830,000	\$ 3,209,145	(3,315,855)
TIF Projects	9,952,963	9,806,596	6,919,879	4,375,000	\$ 620,799	(3,025,035)
<b>Total Capital Projects Fund</b>	<b>\$ 12,562,067</b>	<b>\$ 14,137,008</b>	<b>\$ 10,378,125</b>	<b>12,205,000</b>	<b>\$3,829,944</b>	<b>(\$6,340,890)</b>
<b>Internal Service Fund</b>						
Health Insurance Fund	14,478,748	14,300,036	14,782,762	15,034,600	\$ 12,438,691	(8,698,890)
Insurance Pool Revenues	368,169	368,006	367,406	368,006	\$ 367,062	(306,672)
<b>Total Internal Service Revenues</b>	<b>\$14,846,917</b>	<b>\$14,668,042</b>	<b>\$15,150,168</b>	<b>\$15,402,606</b>	<b>\$12,805,753</b>	<b>(\$9,005,561)</b>
<b>TOTAL ALL CITY REVENUE</b>	<b>\$124,308,068</b>	<b>\$112,409,681</b>	<b>\$113,130,989</b>	<b>\$111,583,727</b>	<b>\$50,850,526</b>	<b>(\$37,890,156)</b>

**City of West Allis**  
**Expenditure Report**  
**Period Ended October 31, 2007**  
**Fiscal Month: 10**  
**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
<b>Common Council</b>	\$ 140,719	\$ 263,499	\$ 267,291	\$ 99,865	\$ -	\$ 99,865	\$ 217,803	\$ (134,583)
Mayor	81,193	102,505	105,546	74,143	630	74,773	85,446	(23,135)
	<b>\$ 221,912</b>	<b>\$ 366,004</b>	<b>\$ 372,837</b>	<b>\$ 174,008</b>	<b>\$ 630</b>	<b>\$ 174,638</b>	<b>\$ 303,249</b>	<b>\$ (157,718)</b>
<b>LEGAL, JUDICIAL, ADMIN</b>								
City Attorney	\$ 449,970	\$ 585,215	\$ 565,689	408,300	\$ -	408,300	\$ 495,910	(155,660)
Municipal Court	254,477	319,492	279,988	241,873	-	241,873	223,994	(22,433)
City Assessor	339,341	388,070	470,979	325,346	13,846	339,192	381,282	(98,622)
City Clerk/Treasurer	449,476	462,175	493,454	397,395	12,505	409,900	382,408	(40,825)
	<b>\$ 1,493,264</b>	<b>\$ 1,754,952</b>	<b>\$ 1,810,110</b>	<b>\$ 1,372,914</b>	<b>\$ 26,351</b>	<b>\$ 1,399,265</b>	<b>\$ 1,483,594</b>	<b>\$ (317,540)</b>
<b>ADMINISTRATION &amp; FINANCE</b>								
City Administrative Office	\$ 161,436	\$ 201,965	\$ 204,883	150,990	\$ -	150,990	\$ 166,081	(40,256)
Information Services	806,145	795,943	788,780	673,086	156,752	829,838	715,901	(24,369)
Purchasing/Central Services	612,669	534,956	562,304	609,806	39,400	649,206	486,365	54,640
Human Resources	289,701	368,389	389,454	275,428	9,663	285,091	320,034	(82,458)
Finance	348,892	461,366	463,065	313,489	3,600	317,089	360,687	(96,446)
	<b>\$ 2,218,843</b>	<b>\$ 2,362,619</b>	<b>\$ 2,408,486</b>	<b>\$ 2,022,799</b>	<b>\$ 209,415</b>	<b>\$ 2,232,214</b>	<b>\$ 2,049,068</b>	<b>\$ (188,890)</b>
<b>HEALTH, SAFETY, CULTURE</b>								
Police & Fire Commission	\$ 18,849	\$ 17,628	\$ 13,070	13,400	\$ -	13,400	\$ 5,361	5,806
Police Department	11,360,924	14,597,343	14,658,324	10,221,136	3,822,662	14,043,798	11,235,036	468,129
Fire Department	9,090,471	11,196,059	11,320,719	8,063,075	229,537	8,292,612	9,027,845	(2,117,335)
Planning	134,317	175,403	181,873	134,190	1,950	136,140	201,851	(88,401)
Bldg Inspection & Zoning	774,892	982,776	1,026,353	698,808	89,500	788,308	870,231	(213,308)
Health Department	1,584,824	1,935,479	1,949,485	1,397,273	1,576	1,398,849	1,582,767	(417,059)
Senior Center	147,450	145,363	167,708	145,335	16,579	161,914	154,505	(19,576)
Public Library	1,715,722	2,115,238	2,073,646	1,720,078	68,806	1,788,884	1,699,063	(208,327)
	<b>\$ 24,827,451</b>	<b>\$ 31,165,289</b>	<b>\$ 31,391,177</b>	<b>\$ 22,393,295</b>	<b>\$ 4,230,610</b>	<b>\$ 26,623,905</b>	<b>\$ 24,776,658</b>	<b>\$ (2,590,071)</b>
<b>PUBLIC WORKS, ENGINEERING</b>								
Public Works	\$ 8,520,727	\$ 10,771,424	\$ 10,358,957	7,823,897	\$ 326,976	8,150,873	\$ 8,616,326	(1,823,932)
Recycling Program	-	-	-	-	-	-	-	-
Engineering	910,364	1,200,076	1,254,201	917,749	31,115	948,864	1,068,077	(277,357)
	<b>\$ 9,431,091</b>	<b>\$ 11,971,500</b>	<b>\$ 11,613,158</b>	<b>\$ 8,741,646</b>	<b>\$ 358,091</b>	<b>\$ 9,099,737</b>	<b>\$ 9,684,403</b>	<b>\$ (2,101,288)</b>



**City of West Allis**  
**Expenditure Report**  
**Period Ended October 31, 2007**  
**Fiscal Month: 10**  
**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
<b>GENERAL EXPENSE</b>								
Public Acqs, Bldgs, & Prot	\$ -	\$ -	\$ -	-	\$ -	-	\$ -	-
Taxes, Refunds & Adjustments	-	-	-	-	-	-	-	-
Promos,Celebrations,Awards	57,566	54,372	61,089	66,825	8,330	75,155	51,938	10,691
General	723,367	1,173,067	843,479	663,230	32,320	695,550	570,122	9,503
Fringe Benefits	11,122,092	370,532	312,267	16,047,961	(3,748,889)	12,299,072	514,101	9,735,126
Debt Issuance Costs	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-
	<b>11,903,025</b>	<b>1,597,972</b>	<b>1,216,834</b>	<b>16,778,016</b>	<b>(3,708,239)</b>	<b>13,069,777</b>	<b>1,136,160</b>	<b>9,755,321</b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>50,095,587</b>	<b>49,218,334</b>	<b>48,812,602</b>	<b>51,482,678</b>	<b>1,116,858</b>	<b>52,599,536</b>	<b>39,433,133</b>	<b>4,399,814</b>
<b>TRANSFERS TO OTHER FUNDS</b>	<b>-</b>	<b>284,571</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>425,000</b>	<b>-</b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b>\$ 50,095,587</b>	<b>\$ 49,502,905</b>	<b>\$ 48,812,602</b>	<b>\$ 51,482,678</b>	<b>\$ 1,116,858</b>	<b>\$ 52,599,536</b>	<b>\$ 39,858,133</b>	<b>\$ 4,399,814</b>
<b>*** ALL OTHER FUNDS ***</b>								
<b>DEBT</b>								
General Debt Service Expenditures	\$ 18,703,692	\$ 4,252,389	\$ 10,751,860	4,201,278	\$ -	4,201,278	\$ 8,647,156	-
Hospital & TIF Debt Service Expenditures	5,126,028	5,405,658	-	5,603,458	-	5,603,458	-	-
<b>TOTAL DEBT SERVICE FUND EXPENDITURES</b>	<b>\$ 23,829,720</b>	<b>\$ 9,658,047</b>	<b>\$ 10,751,860</b>	<b>\$ 9,804,736</b>	<b>\$ -</b>	<b>\$ 9,804,736</b>	<b>\$ 8,647,156</b>	<b>\$ -</b>
<b>SPECIAL REVENUE FUNDS EXPENDITURES</b>								
Office of Cable Communications	\$ 481,376	\$ 647,927	\$ 502,133	625,963	\$ -	625,963	\$ 237,518	284,117
Community Development Programs	2,942,714	2,251,561	1,830,873	2,345,076	-	2,345,076	960,530	993,700
Housing Assistance Programs	2,317,786	3,018,207	2,668,937	3,398,482	-	3,398,482	2,395,381	436,688
Federal & State Health Grants	284,370	297,440	388,678	-	-	-	320,312	(320,312)
Police & Fire Grants	2,317,157	2,680,829	2,705,985	-	-	-	1,684,262	(1,684,262)
Miscellaneous Grants	2,458,781	688,042	283,504	-	-	-	546,694	(546,694)
Storm Water Program	1,619,680	2,051,425	2,065,749	3,292,845	-	3,292,845	2,013,136	730,902
Centennial Celebration Fund	-	-	65,738	-	-	-	635,500	-
Information Technology Joint Ventures	-	-	9,121	-	-	-	5,632	-
WA Business Improvement District (BID)	12,023	1,400	45,608	73,725	-	73,725	-	61,438
<b>TOTAL SPECIAL REVENUE FUND EXPENDITURES</b>	<b>\$ 12,433,887</b>	<b>\$ 11,636,831</b>	<b>\$ 10,566,324</b>	<b>\$ 9,736,091</b>	<b>\$ -</b>	<b>\$ 9,736,091</b>	<b>\$ 8,798,965</b>	<b>\$ (44,424)</b>
<b>ENTERPRISE FUNDS EXPENDITURES</b>								
Sanitary Sewer Utility	\$ 4,465,370	\$ 4,348,539	\$ 4,167,597	4,784,839	\$ -	4,784,839	\$ 2,373,324	1,614,042
Parking System	28,190	42,954	83,259	37,279	-	37,279	24,208	6,857
Beloit Rd Public Housing	327,735	457,376	3,748,602	399,925	-	399,925	243,397	89,874
Solid Waste Fund	-	-	684,465	1,011,025	-	1,011,025	450,719	-
Water Utility	5,422,075	5,781,469	6,325,160	7,545,674	-	7,545,674	4,629,978	1,658,084
<b>TOTAL ENTERPRISE FUNDS EXPENDITURES</b>	<b>\$ 10,243,371</b>	<b>\$ 10,630,337</b>	<b>\$ 15,009,085</b>	<b>\$ 13,778,742</b>	<b>\$ -</b>	<b>\$ 13,778,742</b>	<b>\$ 7,721,626</b>	<b>\$ 3,368,858</b>



**City of West Allis**  
**Expenditure Report**  
**Period Ended October 31, 2007**  
**Fiscal Month: 10**  
**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
<b>CAPITAL PROJECTS FUND EXPENDITURES</b>								
Capital Improvements	\$ 3,358,133	\$ 6,919,301	\$ 4,468,208	2,317,323	\$ -	2,317,323	\$ 1,535,104	395,998
TIF Improvements	8,221,581	6,419,657	7,105,185	-	-	-	2,017,985	(2,017,985)
<b>TOTAL CAPITAL PROJECTS FUNDS EXPENDITURES</b>	<b>\$ 11,579,715</b>	<b>\$ 13,338,957</b>	<b>\$ 11,573,393</b>	<b>\$ 2,317,323</b>	<b>\$ -</b>	<b>\$ 2,317,323</b>	<b>\$ 3,553,090</b>	<b>\$ (1,621,987)</b>
<b>INTERNAL SERVICE FUND</b>								
Health Insurance Fund	\$ 13,383,555	\$ 12,754,404	\$ 13,100,588	15,034,000	\$ -	15,034,000	\$ 9,280,365	3,247,969
Insurance Pool Expenditures	92,089	66,406	38,387	7,809	-	7,809	7,809	(1,301)
<b>TOTAL INTERNAL SERVICE FUND EXPENDITURES</b>	<b>\$ 13,475,644</b>	<b>\$ 12,820,811</b>	<b>\$ 13,138,975</b>	<b>\$ 15,041,809</b>	<b>\$ -</b>	<b>\$ 15,041,809</b>	<b>\$ 9,288,173</b>	<b>\$ 3,246,667</b>
<b>TOTAL ALL CITY EXPENDITURES &amp; TRANSFERS</b>	<b>\$ 121,657,922</b>	<b>\$ 107,587,888</b>	<b>\$ 109,852,239</b>	<b>\$ 102,161,379</b>	<b>\$ 1,116,858</b>	<b>\$ 103,278,237</b>	<b>\$ 77,867,142</b>	<b>\$ 9,348,928</b>

# ***City of West Allis, Wisconsin***

***Unaudited Financial Statements***

***Period Ended November 30, 2007***

# City of West Allis

## Revenue Report

Period Ended November 30, 2007

Fiscal Month: 11

### 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)
<b>Taxes</b>						
Real Estate & Personal Property	\$ 25,448,410	\$ 26,631,466	\$ 27,356,385	\$28,006,865	\$ 28,098,802	2,425,842
Mobile Home/Trailer	113,283	106,836	\$ 92,983	\$105,000	\$ 115,967	19,717
Hotel/Motel	33,001	32,185	\$ 33,534	\$30,000	\$ 26,714	(786)
State Sales Tax	(1,008)	(1,666)	\$ 759	\$0	\$ (2,549)	(2,549)
Tax Equivalent-Beloit Rd Housing	123,528	117,809	\$ 128,870	\$128,000	\$ -	(117,333)
Tax Equivalent-Water Utility	613,556	613,556	\$ 613,556	\$613,556	\$ -	(562,426)
Tax Equivalent-Medical Office Bldg	276,860	541,341	\$ 492,078	\$525,000	\$ 519,926	38,676
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	\$ 74,932	11,114
Tax Delinquencies & Penalties	240,745	186,862	\$ 306,316	\$190,000	\$ 206,760	32,593
<b>Total Taxes</b>	<b>\$27,196,042</b>	<b>\$28,291,476</b>	<b>\$29,134,807</b>	<b>\$29,668,040</b>	<b>\$29,040,551</b>	<b>\$1,844,848</b>
<b>Intergovernmental Grants &amp; Aids</b>						
State Shared Revenues	\$ 8,519,543	\$ 8,532,789	\$ 8,521,008	\$8,523,550	\$ 8,514,956	-----
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	17,259
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	2,500
Transportation/Highway Aids	2,084,706	2,029,692	2,112,518	\$2,080,000	\$ 2,179,504	-----
Milwaukee County Library	362,668	372,383	373,321	\$265,000	\$ 295,033	-----
Recycling and Other Grants	338,614	308,140	-	\$0	\$ -	-----
<b>Total Grants &amp; Aids</b>	<b>\$13,746,853</b>	<b>\$13,723,707</b>	<b>\$13,575,162</b>	<b>\$13,353,550</b>	<b>\$13,515,048</b>	<b>\$19,759</b>
<b>Licenses, Permits, Fees</b>						
Malt Beverage & Liquor	\$ 94,775	\$ 91,728	\$ 101,654	\$94,100	\$ 100,285	14,027
All Other Licenses	148,399	160,901	119,855	\$120,750	\$ 154,978	44,290
Bldg., Plumbg, & Electrical Permits	736,170	856,152	596,327	\$541,000	\$ 575,186	79,269
Planning & Development Fees	-	107,098	109,425	\$77,750	\$ 101,115	29,844
Overnight Parking Permits	366,240	385,267	374,093	\$360,000	\$ 336,696	6,696

# City of West Allis

## Revenue Report

Period Ended November 30, 2007

Fiscal Month: 11

### 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	\$ 89,117	6,617
All Other Permits	59,997	79,759	99,221	\$59,700	\$ 82,084	27,359
<b>Total Licenses, Permits, Fees</b>	<b>\$1,532,978</b>	<b>\$1,773,608</b>	<b>\$1,446,757</b>	<b>\$1,343,300</b>	<b>\$1,439,461</b>	<b>\$208,102</b>
<b>Penalties and Forfeitures</b>						
Court Fines & Costs	\$ 804,324	\$ 831,853	\$ 723,687	\$825,000	\$ 933,762	177,512
Parking Violations	958,490	1,090,810	1,113,665	\$1,050,000	\$ 1,058,675	96,175
<b>Total Penalties and Forfeitures</b>	<b>\$1,762,814</b>	<b>\$1,922,663</b>	<b>\$1,837,352</b>	<b>\$1,875,000</b>	<b>\$1,992,437</b>	<b>\$273,687</b>
<b>Charges for Services</b>						
General Government	\$ 27,666	\$ 8,174	\$ 9,854	\$7,900	\$ 6,022	(1,219)
MMSD Tunnel Rescue Admin Fee	267,564	93,942	250	\$95,000	\$ 12,435	(74,649)
Ambulance Fee	753,919	842,822	824,616	\$808,500	\$ 765,882	24,757
Fire Dept. - Inter-Facility Transports	-	-	-	\$0	\$ -	0
Police	54,633	40,384	31,365	\$34,100	\$ 25,727	(5,531)
Fire	40,775	42,983	32,565	\$35,250	\$ 21,524	(10,789)
Milwaukee County Paramedic Aid	457,030	521,591	528,173	\$535,000	\$ 270,754	(219,663)
Health	234,254	166,623	183,238	\$193,712	\$ 170,421	(7,148)
Village of West Milw.-Health Servs. Agrmnt.	45,838	56,134	56,416	\$59,000	\$ 48,356	(5,727)
Senior Center	7,781	6,900	8,330	\$8,000	\$ 8,226	893
Public Works Services	118,561	120,494	154,754	\$95,000	\$ 102,357	15,273
Public Works Equipment Earnings	248,926	277,952	369,236	\$340,000	\$ 126,600	(185,067)
HIDTA Admin Fees	57,000	60,000	70,000	\$70,000	\$ 75,000	10,833
City Engineer	8,350	72,304	84,479	\$63,825	\$ 68,627	10,120
Finance	3,795	4,006	4,429	\$4,000	\$ 265	(3,401)
Information Services	29,408	37,512	33,360	\$35,000	\$ 2,823	(29,260)
Assessor	104	0	0	\$0	\$ -	0
Print Shop	72,221	71,274	67,161	\$70,000	\$ 49,258	(14,909)
City Attorney	196,170	155,413	186,528	\$50,000	\$ 23,094	(22,739)
CAO	79,255	227,895	81,939	\$78,000	\$ -	(71,500)
Library	97,612	96,379	89,380	\$88,300	\$ 89,689	8,748
City Treasurer	3,533	5,237	3,883	\$5,000	\$ 3,975	(608)
<b>Total Charges For Services</b>	<b>\$2,804,394</b>	<b>\$ 2,908,017</b>	<b>\$2,819,955</b>	<b>2,675,587</b>	<b>\$1,871,034</b>	<b>(\$581,587)</b>

# City of West Allis

## Revenue Report

Period Ended November 30, 2007

Fiscal Month: 11

### 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)
<b>Miscellaneous Revenue</b>							
Interest on Investment	\$	735,555	\$ 1,468,346	\$ 2,270,966	\$1,225,000	\$ 2,868,031	1,745,114
Interest on Special Assessments		32,696	14,761	7,531	\$15,000	\$ 2,078	(11,672)
Rental of City Property		104,124	78,726	69,858	\$80,000	\$ 22,645	(50,688)
Green Market Rentals		96,615	90,566	60,144	\$85,200	\$ 94,411	16,311
Sale of Lands/Buildings		-	125,595	135,912	\$60,000	\$ 94,370	39,370
Other Sales		91,794	1,394	11,310	\$3,500	\$ 4,890	1,682
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	75,000
Annual Hospital Supplemental Payment		100,000	-	-	\$0	\$ -	0
<b>Total Miscellaneous Revenue</b>		<b>\$1,660,784</b>	<b>\$2,379,387</b>	<b>\$2,905,722</b>	<b>2,293,700</b>	<b>\$3,436,425</b>	<b>\$1,815,116</b>
<b>Reserve Funds Applied</b>							
Equity Transfers	\$	-	\$ -	\$ 940,558	\$0	\$ 103,037	103,037
General Fund Applied		76	-	-	\$400,000	\$ -	0
<b>Total Reserve Funds Applied</b>		<b>\$76</b>	<b>\$0</b>	<b>\$940,558</b>	<b>400,000</b>	<b>\$103,037</b>	<b>103,037</b>
			(2,297,287)				
<b>Total General Fund Revenue</b>		<b>\$48,703,938</b>	<b>\$50,998,857</b>	<b>\$52,660,312</b>	<b>\$51,609,177</b>	<b>\$51,397,993</b>	<b>\$3,682,963</b>
<b>All Other Funds</b>							
<b>Debt Service Revenues</b>							
Real Estate & Personal Property	\$	5,085,037	\$ 6,491,664	\$ 7,811,114	\$7,340,082	\$ 7,166,608	(173,474)
Hospital & TIF Financing Sources		19,745,778	\$ 3,301,166	\$ 3,315,360	\$2,542,999	\$ 2,542,999	211,916
<b>Total Debt Service</b>		<b>\$24,830,815</b>	<b>\$9,792,830</b>	<b>\$11,126,474</b>	<b>\$9,883,081</b>	<b>\$9,709,606</b>	<b>\$38,442</b>
<b>Special Revenue Funds</b>							
Office of Cable Communications Revenues	\$	529,988	\$ 523,700	\$ 561,715	\$ 485,000	\$ 433,092	-\$11,492
Community Development/Home/Rent Rehab		2,970,789	2,855,926	2,219,433	1,975,500	\$ 1,201,299	(609,576)
Housing Assistance Programs		2,348,057	2,430,865	2,441,611	3,343,421	\$ 2,376,926	(687,876)
Federal & State Health Grants		284,370	297,440	388,678	340,500	\$ 351,052	38,927
Police & Fire Grants		2,360,717	2,692,574	2,618,228	1,765,883	\$ 1,767,246	148,520
Miscellaneous Grants		2,416,018	731,222	1,409,492	-	\$ 1,541,061	1,541,061

# City of West Allis

## Revenue Report

Period Ended November 30, 2007

Fiscal Month: 11

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	\$ -	(2,509,681)
Revenue From Billings/Assessmts/Sales	2,699,006	2,750,558	2,702,751	-	\$ 892,804	892,804
Recycling Proceeds	-	-	-	-	\$ -	-
WA Business Improvement District	55,836	0	8,572	67,500	\$ 14,714	(47,161)
Quad Indemnification Fund	0	0	0	-	\$ -	0
<b>Total Special Revenue Funds</b>	<b>\$13,664,780</b>	<b>\$12,282,284</b>	<b>\$12,366,281</b>	<b>10,715,638</b>	<b>\$8,587,894</b>	<b>(\$1,234,774)</b>
<b>Enterprise Funds</b>						
Sanitary Sewer Utility	\$ 3,917,294	\$ 4,349,455	\$ 5,464,568	\$4,915,700	\$ 378,333	(4,127,725)
Parking System (Meters/Property Sales)	22,000	16,466	24,036	17,300	\$ 22,559	6,701
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	\$ 354,316	27,157
Water Utility	5,391,316	5,795,901	5,579,999	6,468,325	\$ 684,301	(5,244,997)
<b>Total Enterprise Funds</b>	<b>\$9,699,551</b>	<b>\$10,530,659</b>	<b>\$11,449,629</b>	<b>11,768,225</b>	<b>\$1,459,510</b>	<b>(\$9,338,863)</b>
<b>Capital Projects Fund</b>						
Capital Projects	2,609,104	4,330,412	3,458,246	\$7,830,000	\$ 3,519,050	(3,658,450)
TIF Projects	9,952,963	9,806,596	6,919,879	4,375,000	\$ 630,863	(3,379,554)
<b>Total Capital Projects Fund</b>	<b>\$ 12,562,067</b>	<b>\$ 14,137,008</b>	<b>\$ 10,378,125</b>	<b>12,205,000</b>	<b>\$4,149,913</b>	<b>(\$7,038,004)</b>
<b>Internal Service Fund</b>						
Health Insurance Fund	14,478,748	14,300,036	14,782,762	15,034,600	\$ 13,389,793	(9,631,804)
Insurance Pool Revenues	368,169	368,006	367,406	368,006	\$ 367,062	(337,339)
<b>Total Internal Service Revenues</b>	<b>\$14,846,917</b>	<b>\$14,668,042</b>	<b>\$15,150,168</b>	<b>\$15,402,606</b>	<b>\$13,756,855</b>	<b>(\$9,969,143)</b>
<b>TOTAL ALL CITY REVENUE</b>	<b>\$124,308,068</b>	<b>\$112,409,681</b>	<b>\$113,130,989</b>	<b>\$111,583,727</b>	<b>\$89,061,771</b>	<b>(\$14,227,576)</b>

**City of West Allis**  
**Expenditure Report**  
**Period Ended November 30, 2007**  
**Fiscal Month: 11**  
**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
<b>Common Council</b>	\$ 140,719	\$ 263,499	\$ 267,291	\$ 99,865	\$ -	\$ 99,865	\$ 239,601	\$ (148,058)
<b>Mayor</b>	81,193	102,505	105,546	74,143	630	74,773	93,515	(24,973)
	<b>\$ 221,912</b>	<b>\$ 366,004</b>	<b>\$ 372,837</b>	<b>\$ 174,008</b>	<b>\$ 630</b>	<b>\$ 174,638</b>	<b>\$ 333,116</b>	<b>\$ (173,032)</b>
<b>LEGAL, JUDICIAL, ADMIN</b>								
City Attorney	\$ 449,970	\$ 585,215	\$ 565,689	408,300	\$ -	408,300	\$ 542,386	(168,111)
Municipal Court	254,477	319,492	279,988	241,873	-	241,873	250,898	(29,181)
City Assessor	339,341	388,070	470,979	325,346	13,846	339,192	417,297	(106,371)
City Clerk/Treasurer	449,476	462,175	493,454	397,395	12,505	409,900	427,005	(51,263)
	<b>\$ 1,493,264</b>	<b>\$ 1,754,952</b>	<b>\$ 1,810,110</b>	<b>\$ 1,372,914</b>	<b>\$ 26,351</b>	<b>\$ 1,399,265</b>	<b>\$ 1,637,585</b>	<b>\$ (354,926)</b>
<b>ADMINISTRATION &amp; FINANCE</b>								
City Administrative Office	\$ 161,436	\$ 201,965	\$ 204,883	150,990	\$ -	150,990	\$ 181,966	(43,559)
Information Services	806,145	795,943	788,780	673,086	156,752	829,838	771,244	(10,559)
Purchasing/Central Services	612,669	534,956	562,304	609,806	39,400	649,206	532,528	62,578
Human Resources	289,701	368,389	389,454	275,428	9,663	285,091	351,250	(89,917)
Finance	348,892	461,366	463,065	313,489	3,600	317,089	399,082	(108,417)
	<b>\$ 2,218,843</b>	<b>\$ 2,362,619</b>	<b>\$ 2,408,486</b>	<b>\$ 2,022,799</b>	<b>\$ 209,415</b>	<b>\$ 2,232,214</b>	<b>\$ 2,236,071</b>	<b>\$ (189,874)</b>
<b>HEALTH, SAFETY, CULTURE</b>								
Police & Fire Commission	\$ 18,849	\$ 17,628	\$ 13,070	13,400	\$ -	13,400	\$ 8,201	4,083
Police Department	11,360,924	14,597,343	14,658,324	10,221,136	4,338,794	14,559,930	12,973,789	372,813
Fire Department	9,090,471	11,196,059	11,320,719	8,063,075	229,537	8,292,612	10,448,195	(2,846,634)
Planning	134,317	175,403	181,873	134,190	1,950	136,140	220,740	(95,945)
Bldg Inspection & Zoning	774,892	982,776	1,026,353	698,808	89,500	788,308	950,993	(228,378)
Health Department	1,584,824	1,935,479	1,949,485	1,397,273	1,576	1,398,849	1,739,556	(457,278)
Senior Center	147,450	145,363	167,708	145,335	16,579	161,914	170,412	(21,991)
Public Library	1,715,722	2,115,238	2,073,646	1,720,078	68,806	1,788,884	1,851,343	(211,533)
	<b>\$ 24,827,451</b>	<b>\$ 31,165,289</b>	<b>\$ 31,391,177</b>	<b>\$ 22,393,295</b>	<b>\$ 4,746,742</b>	<b>\$ 27,140,037</b>	<b>\$ 28,363,229</b>	<b>\$ (3,484,862)</b>
<b>PUBLIC WORKS, ENGINEERING</b>								
Public Works	\$ 8,520,727	\$ 10,771,424	\$ 10,358,957	7,823,897	\$ 326,976	8,150,873	\$ 9,375,507	(1,903,874)
Recycling Program	-	-	-	-	-	-	-	-
Engineering	910,364	1,200,076	1,254,201	917,749	31,115	948,864	1,082,136	(212,344)
	<b>\$ 9,431,091</b>	<b>\$ 11,971,500</b>	<b>\$ 11,613,158</b>	<b>\$ 8,741,646</b>	<b>\$ 358,091</b>	<b>\$ 9,099,737</b>	<b>\$ 10,457,643</b>	<b>\$ (2,116,218)</b>



**City of West Allis**  
**Expenditure Report**  
 Period Ended November 30, 2007  
 Fiscal Month: 11  
 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
<b>GENERAL EXPENSE</b>								
Public Acqs, Bldgs, & Prot	\$ -	\$ -	\$ -	-	\$ -	-	\$ -	-
Taxes, Refunds & Adjustments	-	-	-	-	-	-	-	-
Promos,Celebrations,Awards	57,566	54,372	61,089	66,825	8,330	75,155	52,133	16,759
General	723,367	1,173,067	843,479	663,230	32,320	695,550	585,774	51,813
Fringe Benefits	11,122,092	370,532	312,267	16,047,961	(4,265,021)	11,782,940	520,957	10,280,072
Debt Issuance Costs	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-
	<b>11,903,025</b>	<b>1,597,972</b>	<b>1,216,834</b>	<b>16,778,016</b>	<b>(4,224,371)</b>	<b>12,553,645</b>	<b>1,158,864</b>	<b>10,348,644</b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>50,095,587</b>	<b>49,218,334</b>	<b>48,812,602</b>	<b>51,482,678</b>	<b>1,116,858</b>	<b>52,599,536</b>	<b>44,186,509</b>	<b>4,029,732</b>
<b>TRANSFERS TO OTHER FUNDS</b>	<b>-</b>	<b>284,571</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>425,000</b>	<b>-</b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b>\$ 50,095,587</b>	<b>\$ 49,502,905</b>	<b>\$ 48,812,602</b>	<b>\$ 51,482,678</b>	<b>\$ 1,116,858</b>	<b>\$ 52,599,536</b>	<b>\$ 44,611,509</b>	<b>\$ 4,029,732</b>
<b>*** ALL OTHER FUNDS ***</b>								
<b>DEBT</b>								
General Debt Service Expenditures	\$ 18,703,692	\$ 4,252,389	\$ 10,751,860	4,201,278	\$ -	4,201,278	\$ 8,651,156	-
Hospital & TIF Debt Service Expenditures	5,126,028	5,405,658	-	5,603,458	-	5,603,458	-	-
<b>TOTAL DEBT SERVICE FUND EXPENDITURES</b>	<b>\$ 23,829,720</b>	<b>\$ 9,658,047</b>	<b>\$ 10,751,860</b>	<b>\$ 9,804,736</b>	<b>\$ -</b>	<b>\$ 9,804,736</b>	<b>\$ 8,651,156</b>	<b>\$ -</b>
<b>SPECIAL REVENUE FUNDS EXPENDITURES</b>								
Office of Cable Communications	\$ 481,376	\$ 647,927	\$ 502,133	625,963	\$ -	625,963	\$ 258,957	314,842
Community Development Programs	2,942,714	2,251,561	1,830,873	2,345,076	-	2,345,076	1,092,573	1,057,080
Housing Assistance Programs	2,317,786	3,018,207	2,668,937	3,398,482	-	3,398,482	2,597,089	518,186
Federal & State Health Grants	284,370	297,440	388,678	-	-	-	348,611	(348,611)
Police & Fire Grants	2,317,157	2,680,829	2,705,985	-	-	-	1,925,407	(1,925,407)
Miscellaneous Grants	2,458,781	688,042	283,504	-	-	-	554,945	(554,945)
Storm Water Program	1,619,680	2,051,425	2,065,749	3,292,845	-	3,292,845	2,174,244	844,197
Centennial Celebration Fund	-	-	65,738	-	-	-	784,898	-
Information Technology Joint Ventures	-	-	9,121	-	-	-	5,632	-
WA Business Improvement District (BID)	12,023	1,400	45,608	73,725	-	73,725	-	67,581
<b>TOTAL SPECIAL REVENUE FUND EXPENDITURES</b>	<b>\$ 12,433,887</b>	<b>\$ 11,636,831</b>	<b>\$ 10,566,324</b>	<b>\$ 9,736,091</b>	<b>\$ -</b>	<b>\$ 9,736,091</b>	<b>\$ 9,742,356</b>	<b>\$ (27,075)</b>
<b>ENTERPRISE FUNDS EXPENDITURES</b>								
Sanitary Sewer Utility	\$ 4,465,370	\$ 4,348,539	\$ 4,167,597	4,784,839	\$ -	4,784,839	\$ 2,896,162	1,489,940
Parking System	28,190	42,954	83,259	37,279	-	37,279	24,614	9,558
Beloit Rd Public Housing	327,735	457,376	3,748,602	399,925	-	399,925	257,173	109,424
Solid Waste Fund	-	-	684,465	1,011,025	-	1,011,025	489,299	-
Water Utility	5,422,075	5,781,469	6,325,160	7,545,674	-	7,545,674	4,877,842	2,039,026
<b>TOTAL ENTERPRISE FUNDS EXPENDITURES</b>	<b>\$ 10,243,371</b>	<b>\$ 10,630,337</b>	<b>\$ 15,009,085</b>	<b>\$ 13,778,742</b>	<b>\$ -</b>	<b>\$ 13,778,742</b>	<b>\$ 8,545,091</b>	<b>\$ 3,647,949</b>

**City of West Allis**  
**Expenditure Report**  
**Period Ended November 30, 2007**  
**Fiscal Month: 11**  
**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
<b>CAPITAL PROJECTS FUND EXPENDITURES</b>								
Capital Improvements	\$ 3,358,133	\$ 6,919,301	\$ 4,468,208	2,317,323	\$ -	2,317,323	\$ 2,292,205	(167,992)
TIF Improvements	8,221,581	6,419,657	7,105,185	-	-	-	2,095,221	(2,095,221)
<b>TOTAL CAPITAL PROJECTS FUNDS EXPENDITURES</b>	<b>\$ 11,579,715</b>	<b>\$ 13,338,957</b>	<b>\$ 11,573,393</b>	<b>\$ 2,317,323</b>	<b>\$ -</b>	<b>\$ 2,317,323</b>	<b>\$ 4,387,426</b>	<b>\$ (2,263,213)</b>
<b>INTERNAL SERVICE FUND</b>								
Health Insurance Fund	\$ 13,383,555	\$ 12,754,404	\$ 13,100,588	15,034,000	\$ -	15,034,000	\$ 10,454,254	3,326,913
Insurance Pool Expenditures	92,089	66,406	38,387	7,809	-	7,809	7,809	(650)
<b>TOTAL INTERNAL SERVICE FUND EXPENDITURES</b>	<b>\$ 13,475,644</b>	<b>\$ 12,820,811</b>	<b>\$ 13,138,975</b>	<b>\$ 15,041,809</b>	<b>\$ -</b>	<b>\$ 15,041,809</b>	<b>\$ 10,462,062</b>	<b>\$ 3,326,263</b>
<b>TOTAL ALL CITY EXPENDITURES &amp; TRANSFERS</b>	<b>\$ 121,657,922</b>	<b>\$ 107,587,888</b>	<b>\$ 109,852,239</b>	<b>\$ 102,161,379</b>	<b>\$ 1,116,858</b>	<b>\$ 103,278,237</b>	<b>\$ 86,399,600</b>	<b>\$ 8,713,655</b>

# ***City of West Allis, Wisconsin***

## ***Unaudited Financial Statements***

***Period Ended December 31, 2007***  
***(Preliminary Year-End)***

# City of West Allis

## Revenue Report

Period Ended December 31, 2007

Fiscal Month: 12

### 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)
<b>Taxes</b>						
Real Estate & Personal Property	\$ 25,448,410	\$ 26,631,466	\$ 27,356,385	\$28,006,865	\$ 28,098,854	91,989
Mobile Home/Trailer	113,283	106,836	\$ 92,983	\$105,000	\$ 124,433	19,433
Hotel/Motel	33,001	32,185	\$ 33,534	\$30,000	\$ 34,784	4,784
State Sales Tax	(1,008)	(1,666)	\$ 759	\$0	\$ (2,280)	(2,280)
Tax Equivalent-Beloit Rd Housing	123,528	117,809	\$ 128,870	\$128,000	\$ -	(128,000)
Tax Equivalent-Water Utility	613,556	613,556	\$ 613,556	\$613,556	\$ 613,556	0
Tax Equivalent-Medical Office Bldg	276,860	541,341	\$ 492,078	\$525,000	\$ 519,926	(5,074)
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	\$ 74,932	5,313
Tax Delinquencies & Penalties	240,745	186,862	\$ 306,316	\$190,000	\$ 207,135	17,135
<b>Total Taxes</b>	<b>\$27,196,042</b>	<b>\$28,291,476</b>	<b>\$29,134,807</b>	<b>\$29,668,040</b>	<b>\$29,671,339</b>	<b>\$3,299</b>
<b>Intergovernmental Grants &amp; Aids</b>						
State Shared Revenues	\$ 8,519,543	\$ 8,532,789	\$ 8,521,008	\$8,523,550	\$ 8,514,956	-----
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	6,842
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	0
Transportation/Highway Aids	2,084,706	2,029,692	2,112,518	\$2,080,000	\$ 2,179,504	-----
Milwaukee County Library	362,668	372,383	373,321	\$265,000	\$ 295,033	-----
Recycling and Other Grants	338,614	308,140	-	\$0	\$ -	-----
<b>Total Grants &amp; Aids</b>	<b>\$13,746,853</b>	<b>\$13,723,707</b>	<b>\$13,575,162</b>	<b>\$13,353,550</b>	<b>\$13,515,048</b>	<b>\$6,842</b>
<b>Licenses, Permits, Fees</b>						
Malt Beverage & Liquor	\$ 94,775	\$ 91,728	\$ 101,654	\$94,100	\$ 100,575	6,475
All Other Licenses	148,399	160,901	119,855	\$120,750	\$ 155,967	35,217
Bldg., Plumbg. & Electrical Permits	736,170	856,152	596,327	\$541,000	\$ 605,189	64,189
Planning & Development Fees	-	107,098	109,425	\$77,750	\$ 103,455	25,705
Overnight Parking Permits	366,240	385,267	374,093	\$360,000	\$ 378,159	18,159

# City of West Allis

## Revenue Report

Period Ended December 31, 2007

Fiscal Month: 12

### 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	\$ 88,717	(1,283)
All Other Permits	59,997	79,759	99,221	\$59,700	\$ 85,691	25,991
<b>Total Licenses, Permits, Fees</b>	<b>\$1,532,978</b>	<b>\$1,773,608</b>	<b>\$1,446,757</b>	<b>\$1,343,300</b>	<b>\$1,517,754</b>	<b>\$174,454</b>
<b>Penalties and Forfeitures</b>						
Court Fines & Costs	\$ 804,324	\$ 831,853	\$ 723,687	\$825,000	\$ 959,657	134,657
Parking Violations	958,490	1,090,810	1,113,665	\$1,050,000	\$ 1,138,205	88,205
<b>Total Penalties and Forfeitures</b>	<b>\$1,762,814</b>	<b>\$1,922,663</b>	<b>\$1,837,352</b>	<b>\$1,875,000</b>	<b>\$2,097,862</b>	<b>\$222,862</b>
<b>Charges for Services</b>						
General Government	\$ 27,666	\$ 8,174	\$ 9,854	\$7,900	\$ 6,563	(1,337)
MMSD Tunnel Rescue Admin Fee	267,564	93,942	250	\$95,000	\$ 12,435	(82,565)
Ambulance Fee	753,919	842,822	824,616	\$808,500	\$ 1,022,495	213,995
Fire Dept. - Inter-Facility Transports	-	-	-	\$0	-	0
Police	54,633	40,384	31,365	\$34,100	\$ 27,296	(6,804)
Fire	40,775	42,983	32,565	\$35,250	\$ 24,655	(10,595)
Milwaukee County Paramedic Aid	457,030	521,591	528,173	\$535,000	\$ 328,892	(206,108)
Health	234,254	166,623	183,238	\$193,712	\$ 180,391	(13,321)
Village of West Milw.-Health Servs. Agrmnt.	45,838	56,134	56,416	\$59,000	\$ 58,192	(808)
Senior Center	7,781	6,900	8,330	\$8,000	\$ 8,533	533
Public Works Services	118,561	120,494	154,754	\$95,000	\$ 103,235	8,235
Public Works Equipment Earnings	248,926	277,952	369,236	\$340,000	\$ 378,182	38,182
HIDTA Admin Fees	57,000	60,000	70,000	\$70,000	\$ 75,000	5,000
City Engineer	8,350	72,304	84,479	\$63,825	\$ 80,442	16,617
Finance	3,795	4,006	4,429	\$4,000	\$ 385	(3,615)
Information Services	29,408	37,512	33,360	\$35,000	\$ 3,427	(31,573)
Assessor	104	0	0	\$0	-	0
Print Shop	72,221	71,274	67,161	\$70,000	\$ 63,679	(6,321)
City Attorney	196,170	155,413	186,528	\$50,000	\$ 141,797	91,797
CAO	79,255	227,895	81,939	\$78,000	-	(78,000)
Library	97,612	96,379	89,380	\$88,300	\$ 96,675	8,375
City Treasurer	3,533	5,237	3,883	\$5,000	\$ 4,005	(995)
<b>Total Charges For Services</b>	<b>\$2,804,394</b>	<b>\$ 2,908,017</b>	<b>\$2,819,955</b>	<b>2,675,587</b>	<b>\$2,616,278</b>	<b>(\$59,309)</b>

# City of West Allis

## Revenue Report

Period Ended December 31, 2007

Fiscal Month: 12

### 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)
<b>Miscellaneous Revenue</b>						
Interest on Investment	\$ 735,555	\$ 1,468,346	\$ 2,270,966	\$1,225,000	\$ 3,280,297	2,055,297
Interest on Special Assessments	32,696	14,761	7,531	\$15,000	\$ 2,140	(12,860)
Rental of City Property	104,124	78,726	69,858	\$80,000	\$ 71,592	(8,408)
Green Market Rentals	96,615	90,566	60,144	\$85,200	\$ 97,050	11,850
Sale of Lands/Buildings	-	125,595	135,912	\$60,000	\$ 94,370	34,370
Other Sales	91,794	1,394	11,310	\$3,500	\$ 4,881	1,381
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	50,000
Annual Hospital Supplemental Payment	100,000	-	-	\$0	\$ -	0
<b>Total Miscellaneous Revenue</b>	<b>\$1,660,784</b>	<b>\$2,379,387</b>	<b>\$2,905,722</b>	<b>2,293,700</b>	<b>\$3,900,331</b>	<b>\$2,131,631</b>
<b>Reserve Funds Applied</b>						
Equity Transfers	\$ -	\$ -	\$ 940,558	\$0	\$ 378,037	378,037
General Fund Applied	76	-	-	\$400,000	\$ -	0
<b>Total Reserve Funds Applied</b>	<b>\$76</b>	<b>\$0</b>	<b>\$940,558</b>	<b>400,000</b>	<b>\$378,037</b>	<b>378,037</b>
		(2,297,287)				
<b>Total General Fund Revenue</b>	<b>\$48,703,938</b>	<b>\$50,998,857</b>	<b>\$52,660,312</b>	<b>\$51,609,177</b>	<b>\$53,696,648</b>	<b>\$2,857,815</b>
<b>All Other Funds</b>						
<b>Debt Service Revenues</b>						
Real Estate & Personal Property	\$5,085,037	\$ 6,491,664	\$ 7,811,114	\$7,340,082	\$ 7,354,217	14,135
Hospital & TIF Financing Sources	19,745,778	\$ 3,301,166	\$ 3,315,360	\$2,542,999	\$ 2,542,999	(0)
<b>Total Debt Service</b>	<b>\$24,830,815</b>	<b>\$9,792,830</b>	<b>\$11,126,474</b>	<b>\$9,883,081</b>	<b>\$9,897,216</b>	<b>\$14,135</b>
<b>Special Revenue Funds</b>						
Office of Cable Communications Revenues	\$ 529,988	\$ 523,700	\$ 561,715	\$ 485,000	\$ 579,583	\$94,583
Community Development/Home/Rent Rehab	2,970,789	2,855,926	2,219,433	1,975,500	\$ 2,246,653	271,153
Housing Assistance Programs	2,348,057	2,430,865	2,441,611	3,343,421	\$ 2,606,997	(736,424)
Federal & State Health Grants	284,370	297,440	388,678	340,500	\$ 364,886	24,386
Police & Fire Grants	2,360,717	2,692,574	2,618,228	1,765,883	\$ 1,871,786	105,903
Miscellaneous Grants	2,416,018	731,222	1,409,492	-	\$ 2,391,181	2,391,181

**City of West Allis**  
**Revenue Report**  
**Period Ended December 31, 2007**  
**Fiscal Month: 12**  
**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	\$ -	(2,737,834)
Revenue From Billings/Assessmts/Sales	2,699,006	2,750,558	2,702,751	-	\$ 2,603,246	2,603,246
Recycling Proceeds	-	-	-	-	\$ -	-
WA Business Improvement District	55,836	0	8,572	67,500	\$ 14,714	(52,786)
Quad Indemnification Fund	0	0	0	-	\$ -	0
<b>Total Special Revenue Funds</b>	<b>\$13,664,780</b>	<b>\$12,282,284</b>	<b>\$12,366,281</b>	<b>10,715,638</b>	<b>\$12,688,745</b>	<b>\$1,973,107</b>
<b>Enterprise Funds</b>						
Sanitary Sewer Utility	\$ 3,917,294	\$ 4,349,455	\$ 5,464,568	\$4,915,700	\$ 3,591,955	(1,323,745)
Parking System (Meters/Property Sales)	22,000	16,466	24,036	17,300	\$ 24,599	7,299
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	\$ 382,593	25,693
Water Utility	5,391,316	5,795,901	5,579,999	6,468,325	\$ 4,405,274	(2,063,051)
<b>Total Enterprise Funds</b>	<b>\$9,699,551</b>	<b>\$10,530,659</b>	<b>\$11,449,629</b>	<b>11,768,225</b>	<b>\$8,424,421</b>	<b>(\$3,353,804)</b>
<b>Capital Projects Fund</b>						
Capital Projects	2,609,104	4,330,412	3,458,246	\$7,830,000	\$ 3,519,050	(4,310,950)
TIF Projects	9,952,963	9,806,596	6,919,879	4,375,000	\$ 2,785,042	(1,589,958)
<b>Total Capital Projects Fund</b>	<b>\$ 12,562,067</b>	<b>\$ 14,137,008</b>	<b>\$ 10,378,125</b>	<b>12,205,000</b>	<b>\$6,304,092</b>	<b>(\$5,900,908)</b>
<b>Internal Service Fund</b>						
Health Insurance Fund	14,478,748	14,300,036	14,782,762	15,034,600	\$ 14,833,799	(8,730,508)
Insurance Pool Revenues	368,169	368,006	367,406	368,006	\$ 367,062	(368,006)
<b>Total Internal Service Revenues</b>	<b>\$14,846,917</b>	<b>\$14,668,042</b>	<b>\$15,150,168</b>	<b>\$15,402,606</b>	<b>\$15,200,861</b>	<b>(\$9,098,514)</b>
<b>TOTAL ALL CITY REVENUE</b>	<b>\$124,308,068</b>	<b>\$112,409,681</b>	<b>\$113,130,989</b>	<b>\$111,583,727</b>	<b>\$106,211,983</b>	<b>(\$4,777,661)</b>



**City of West Allis**  
**Expenditure Report**  
**Period Ended December 31, 2007**  
**Fiscal Month: 12**  
**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
<b>Common Council</b>	\$ 140,719	\$ 263,499	\$ 267,291	\$ 99,865	\$ 172,867	\$ 272,732	\$ 269,200	\$ 3,532
Mayor	81,193	102,505	105,546	74,143	34,731	108,874	105,583	3,291
	<b>\$ 221,912</b>	<b>\$ 366,004</b>	<b>\$ 372,837</b>	<b>\$ 174,008</b>	<b>\$ 207,598</b>	<b>\$ 381,606</b>	<b>\$ 374,783</b>	<b>\$ 6,823</b>
<b>LEGAL, JUDICIAL, ADMIN</b>								
City Attorney	\$ 449,970	\$ 585,215	\$ 565,689	408,300	\$ 160,763	569,063	\$ 568,170	893
Municipal Court	254,477	319,492	279,988	241,873	78,521	320,394	290,205	30,189
City Assessor	339,341	388,070	470,979	325,346	172,316	497,662	473,388	24,274
City Clerk/Treasurer	449,476	462,175	493,454	397,395	152,579	549,974	488,083	61,891
	<b>\$ 1,493,264</b>	<b>\$ 1,754,952</b>	<b>\$ 1,810,110</b>	<b>\$ 1,372,914</b>	<b>\$ 564,179</b>	<b>\$ 1,937,093</b>	<b>\$ 1,819,847</b>	<b>\$ 117,246</b>
<b>ADMINISTRATION &amp; FINANCE</b>								
City Administrative Office	\$ 161,436	\$ 201,965	\$ 204,883	150,990	\$ 59,184	210,174	\$ 194,424	15,750
Information Services	806,145	795,943	788,780	673,086	340,855	1,013,941	973,989	39,952
Purchasing/Central Services	612,669	534,956	562,304	609,806	187,538	797,344	593,305	204,039
Human Resources	289,701	368,389	389,454	275,428	135,701	411,129	402,835	8,294
Finance	348,892	461,366	463,065	313,489	149,987	463,476	460,146	3,330
	<b>\$ 2,218,843</b>	<b>\$ 2,362,619</b>	<b>\$ 2,408,486</b>	<b>\$ 2,022,799</b>	<b>\$ 873,265</b>	<b>\$ 2,896,064</b>	<b>\$ 2,624,698</b>	<b>\$ 271,366</b>
<b>HEALTH, SAFETY, CULTURE</b>								
Police & Fire Commission	\$ 18,849	\$ 17,628	\$ 13,070	13,400	\$ -	13,400	\$ 13,695	(295)
Police Department	11,360,924	14,597,343	14,658,324	10,221,136	4,962,252	15,183,388	14,903,483	279,905
Fire Department	9,090,471	11,196,059	11,320,719	8,063,075	3,967,841	12,030,916	11,794,358	236,558
Planning	134,317	175,403	181,873	134,190	71,626	205,816	250,947	(45,131)
Bldg Inspection & Zoning	774,892	982,776	1,026,353	698,808	434,582	1,133,390	1,089,763	43,627
Health Department	1,584,824	1,935,479	1,949,485	1,397,273	579,338	1,976,611	1,966,377	10,234
Senior Center	147,450	145,363	167,708	145,335	63,665	209,000	194,247	14,753
Public Library	1,715,722	2,115,238	2,073,646	1,720,078	533,468	2,253,546	2,106,967	146,579
	<b>\$ 24,827,451</b>	<b>\$ 31,165,289</b>	<b>\$ 31,391,177</b>	<b>\$ 22,393,295</b>	<b>\$ 10,612,772</b>	<b>\$ 33,006,067</b>	<b>\$ 32,319,837</b>	<b>\$ 686,230</b>
<b>PUBLIC WORKS, ENGINEERING</b>								
Public Works	\$ 8,520,727	\$ 10,771,424	\$ 10,358,957	7,823,897	\$ 3,048,430	10,872,327	\$ 10,708,615	163,712
Recycling Program	-	-	-	-	-	-	-	-
Engineering	910,364	1,200,076	1,254,201	917,749	474,880	1,392,629	1,295,599	97,030
	<b>\$ 9,431,091</b>	<b>\$ 11,971,500</b>	<b>\$ 11,613,158</b>	<b>\$ 8,741,646</b>	<b>\$ 3,523,310</b>	<b>\$ 12,264,956</b>	<b>\$ 12,004,214</b>	<b>\$ 260,742</b>

**City of West Allis**  
**Expenditure Report**  
**Period Ended December 31, 2007**  
**Fiscal Month: 12**  
**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
<b>GENERAL EXPENSE</b>								
Public Acqs, Bldgs, & Prot	\$ -	\$ -	\$ -	-	\$ -	-	\$ -	-
Taxes, Refunds & Adjustments	-	-	-	-	-	-	-	-
Promos, Celebrations, Awards	57,566	54,372	61,089	66,825	8,498	75,323	60,165	15,158
General	723,367	1,173,067	843,479	663,230	32,320	695,550	555,339	140,211
Fringe Benefits	11,122,092	370,532	312,267	16,047,961	(14,705,083)	1,342,878	(44,690)	1,387,568
Debt Issuance Costs	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-
	<b>11,903,025</b>	<b>1,597,972</b>	<b>1,216,834</b>	<b>16,778,016</b>	<b>(14,664,265)</b>	<b>2,113,751</b>	<b>570,814</b>	<b>1,542,937</b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>50,095,587</b>	<b>49,218,334</b>	<b>48,812,602</b>	<b>51,482,678</b>	<b>1,116,859</b>	<b>52,599,537</b>	<b>49,714,193</b>	<b>2,885,344</b>
<b>TRANSFERS TO OTHER FUNDS</b>	-	284,571	-	-	-	-	425,000	-
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b>\$ 50,095,587</b>	<b>\$ 49,502,905</b>	<b>\$ 48,812,602</b>	<b>\$ 51,482,678</b>	<b>\$ 1,116,859</b>	<b>\$ 52,599,537</b>	<b>\$ 50,139,193</b>	<b>\$ 2,885,344</b>
<b>*** ALL OTHER FUNDS ***</b>								
<b>DEBT</b>								
General Debt Service Expenditures	\$ 18,703,692	\$ 4,252,389	\$ 10,751,860	4,201,278	\$ -	4,201,278	\$ 10,238,700	-
Hospital & TIF Debt Service Expenditures	5,126,028	5,405,658	-	5,603,458	-	5,603,458	-	-
<b>TOTAL DEBT SERVICE FUND EXPENDITURES</b>	<b>\$ 23,829,720</b>	<b>\$ 9,658,047</b>	<b>\$ 10,751,860</b>	<b>\$ 9,804,736</b>	<b>\$ -</b>	<b>\$ 9,804,736</b>	<b>\$ 10,238,700</b>	<b>\$ -</b>
<b>SPECIAL REVENUE FUNDS EXPENDITURES</b>								
Office of Cable Communications	\$ 481,376	\$ 647,927	\$ 502,133	625,963	\$ -	625,963	\$ 603,839	22,124
Community Development Programs	2,942,714	2,251,561	1,830,873	2,345,076	-	2,345,076	1,371,702	973,374
Housing Assistance Programs	2,317,786	3,018,207	2,668,937	3,398,482	-	3,398,482	3,297,662	100,821
Federal & State Health Grants	284,370	297,440	388,678	-	-	-	400,839	(400,839)
Police & Fire Grants	2,317,157	2,680,829	2,705,985	-	-	-	2,149,570	(2,149,570)
Miscellaneous Grants	2,458,781	688,042	283,504	-	-	-	661,359	(661,359)
Storm Water Program	1,619,680	2,051,425	2,065,749	3,292,845	-	3,292,845	2,480,478	812,367
Centennial Celebration Fund	-	-	65,738	-	-	-	927,733	-
Information Technology Joint Ventures	-	-	9,121	-	-	-	5,632	-
WA Business Improvement District (BID)	12,023	1,400	45,608	73,725	-	73,725	-	73,725
<b>TOTAL SPECIAL REVENUE FUND EXPENDITURES</b>	<b>\$ 12,433,887</b>	<b>\$ 11,636,831</b>	<b>\$ 10,566,324</b>	<b>\$ 9,736,091</b>	<b>\$ -</b>	<b>\$ 9,736,091</b>	<b>\$ 11,898,814</b>	<b>\$ (1,229,358)</b>
<b>ENTERPRISE FUNDS EXPENDITURES</b>								
Sanitary Sewer Utility	\$ 4,465,370	\$ 4,348,539	\$ 4,167,597	4,784,839	\$ -	4,784,839	\$ 4,573,371	211,468
Parking System	28,190	42,954	83,259	37,279	-	37,279	55,264	(17,985)
Beloit Rd Public Housing	327,735	457,376	3,748,602	399,925	-	399,925	350,216	49,709
Solid Waste Fund	-	-	684,465	1,011,025	-	1,011,025	754,232	-
Water Utility	5,422,075	5,781,469	6,325,160	7,545,674	-	7,545,674	6,314,986	1,230,688
<b>TOTAL ENTERPRISE FUNDS EXPENDITURES</b>	<b>\$ 10,243,371</b>	<b>\$ 10,630,337</b>	<b>\$ 15,009,085</b>	<b>\$ 13,778,742</b>	<b>\$ -</b>	<b>\$ 13,778,742</b>	<b>\$ 12,048,070</b>	<b>\$ 1,473,879</b>

**City of West Allis**  
**Expenditure Report**  
**Period Ended December 31, 2007**  
**Fiscal Month: 12**  
**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
<b>CAPITAL PROJECTS FUND EXPENDITURES</b>								
Capital Improvements	\$ 3,358,133	\$ 6,919,301	\$ 4,468,208	2,317,323	\$ -	2,317,323	\$ 2,641,434	(324,111)
TIF Improvements	8,221,581	6,419,657	7,105,185	-	-	-	3,092,826	(3,092,826)
<b>TOTAL CAPITAL PROJECTS FUNDS EXPENDITURES</b>	<b>\$ 11,579,715</b>	<b>\$ 13,338,957</b>	<b>\$ 11,573,393</b>	<b>\$ 2,317,323</b>	<b>\$ -</b>	<b>\$ 2,317,323</b>	<b>\$ 5,734,261</b>	<b>\$ (3,416,938)</b>
<b>INTERNAL SERVICE FUND</b>								
Health Insurance Fund	\$ 13,383,555	\$ 12,754,404	\$ 13,100,588	15,034,000	\$ -	15,034,000	\$ 14,586,161	447,839
Insurance Pool Expenditures	92,089	66,406	38,387	7,809	-	7,809	7,809	0
<b>TOTAL INTERNAL SERVICE FUND EXPENDITURES</b>	<b>\$ 13,475,644</b>	<b>\$ 12,820,811</b>	<b>\$ 13,138,975</b>	<b>\$ 15,041,809</b>	<b>\$ -</b>	<b>\$ 15,041,809</b>	<b>\$ 14,593,969</b>	<b>\$ 447,840</b>
<b>TOTAL ALL CITY EXPENDITURES &amp; TRANSFERS</b>	<b>\$ 121,657,922</b>	<b>\$ 107,587,888</b>	<b>\$ 109,852,239</b>	<b>\$ 102,161,379</b>	<b>\$ 1,116,859</b>	<b>\$ 103,278,238</b>	<b>\$ 104,653,006</b>	<b>\$ 160,769</b>