



DEPARTMENT OF ADMINISTRATION & FINANCE
FINANCE DIVISION

Mark D. Wyss
Manager of Finance/Comptroller
mwyss@westalliswi.gov
Kris Moen, CPA
Finance Supervisor
kmoen@westalliswi.gov
Nicole O'Connor
Senior Accountant
noconnor@westalliswi.gov
Shawn Hart
Accountant
shart@westalliswi.gov

July 1, 2015

Common Council
Administration and Finance Committee
West Allis, WI

Dear Council Members:

Enclosed is the quarterly financial statements for the period ended June 30, 2015. Please note, in an effort to provide more meaningful information to the Council, I have changed the format of these interim statements.

I welcome your feedback and I will be happy to answer any questions or provide further information.

Sincerely,

Mark D. Wyss

Mark D. Wyss
Finance Director/Comptroller/City Treasurer



Monthly
Financial
Report

June 30th, 2015

City of West Allis, WI
June 30th, 2015

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CITY OF WEST ALLIS
 Balance Sheet
 General Fund
 June 30th, 2015

ASSETS

Cash and Investments	\$	69,762,913.19
Receivables		
Taxes		2,577,710
Delinquent Personal Prop Taxes		253,039
Accounts		517,947
Notes and loans		5,315,002
Special Assessments		-
Interest		-
Due from other funds		-
Due from other governmental units		7,315,625
Inventories and prepaid items		1,832,675
		1,832,675
TOTAL ASSETS	\$	87,574,911

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES

Liabilities		
Accounts Payable	\$	180,073
Accrued Liabilities		5,238,639
Due to funds		4,660,145
Due to other governmental units		12,217,141
Due to component unit		-
Deposits		992,918
Unearned revenue		-
Total Liabilities		23,288,916
Deferred Inflows of Resources		
Property taxes		4,431,222
Special assessments		-
Notes and loans		-
Total Deferred Inflows of Resources		4,431,222
Fund Balances		
Fund Balance		21,343,006
Nonspendable		
Inventories and prepaid items		1,441,220
Long-term receivables		10,460,500
Committed		1,986,566
Assigned		24,623,481
Unassigned		-
Total Fund Balances		59,854,772
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$	87,574,911

CITY OF WEST ALLIS
Statement of Net Position
Enterprise Funds
June 30th, 2015

	Water	Sanitary Sewer	Storm Water	Solid Waste
ASSETS				
Current Assets				
Cash and Investments	\$ (3,619,496)	\$ 384,383	\$ 1,264,865	\$ 2,988,343
Receivables	-	-	-	-
Taxes	-	-	-	-
Accounts	3,286,133	1,477,407	940,334	356,021
Interest	-	-	-	-
Inventories and prepaid items	1,525,890	-	-	-
Total Current Assets	1,192,528	1,861,790	2,205,200	3,344,364
Non Current Assets				
Capital Assets				
Land	57,990	-	-	-
Construction in Progress	27,109	489,845	56,936	-
Buildings	114,862	-	-	-
Infrastructure	36,870,741	36,294,331	43,881,270	-
Machinery and Equipment	2,436,394	740,017	1,572,165	679,735
Accumulated depreciation	(14,551,292)	(7,118,282)	(11,154,766)	(344,150)
Total Capital Assets	24,955,804	30,405,911	34,355,605	335,585
TOTAL ASSETS	26,148,331	32,267,700	36,560,804	3,679,949

DEFERRED OUTFLOWS OF RESOURCES

LIABILITIES				
Current Liabilities				
Accounts Payable	(23,550)	2,087	3,168	1,922
Accrued Liabilities	54,134	980	(20)	(7)
Accrued interest payable	2,804	-	-	-
Deposits	70,656	-	-	-
Due to other funds	-	-	-	-
Due to other governmental units	-	907,842	-	-
Long-Term Liabilities-due within one year	-	18,064	-	-
Unearned revenue	-	-	-	-

CITY OF WEST ALLIS
Statement of Net Position
Enterprise Funds
June 30th, 2015

	Water	Sanitary Sewer	Storm Water	Solid Waste
Total Current Liabilities	104,044	928,974	3,148	1,915
Long Term Obligations				
General obligation debt	9,225,819	13,459,460	1,376,772	-
Other post employment benefits	1,901,036	-	-	-
Total Long-term Obligations	11,126,855	13,459,460	1,376,772	-
TOTAL LIABILITIES	11,230,899	14,388,434	1,379,920	1,915
NET POSITION				
Fund Balance Reservations	614,029	935,606	1,280,716	135,302
Prior Year Reserved for Encumbrance	92,399	333,148	138,313	-
Contributed Capital	360	5,585,852	-	319,379
Retained Earnings	14,210,645	11,024,660	33,761,855	3,223,353
TOTAL NET POSITION	14,917,433	17,879,266	35,180,885	3,678,034
TOTAL LIABILITIES AND FUND EQUITY	\$ 26,148,331	\$ 32,267,700	\$ 36,560,804	\$ 3,679,949

CITY OF WEST ALLIS
 REVENUE SUMMARY-ALL FUNDS
 For the Period Ended June 30th, 2015

	2013 Actual	2014 Actual	2015 Budget	2015 Adjusted Budget	2015 Revenues to Date	% Budget Used	Remaining Budget
Taxes							
Real Estate & Personal Property	\$ 33,124,329	\$ 33,342,426	\$ 33,472,719	\$ 33,472,719	\$ 29,790,720		\$ 3,681,999
Mobile Home/Trailer	\$ 78,270	\$ 73,399	\$ 80,000	\$ 80,000	\$ 56,895		\$ 23,105
Hotel/Motel	\$ 53,817	\$ 64,510	\$ 115,000	\$ 115,000	\$ 12,390		\$ 102,610
State Sales Tax	\$ 1,120	\$ 390	\$ -	\$ -	\$ 3,239		\$ (3,239)
Tax Equiv. - Physicians Office Tower	\$ 609,009	\$ 696,541	\$ 676,700	\$ 676,700	\$ 676,090		\$ 610
Other Tax Equivalent (Holle,Beths.)	\$ 158,773	\$ 171,304	\$ 169,500	\$ 169,500	\$ 171,781		\$ (2,281)
Tax Delinquencies & Penalties	\$ 430,786	\$ 466,288	\$ 377,500	\$ 377,500	\$ 103,402		\$ 274,098
Total Taxes	\$ 34,456,104	\$ 34,814,857	\$ 34,891,419	\$ 34,891,419	\$ 30,814,517	88%	\$ 4,076,902
Intergovernmental Grants & Aids							
State Shared Revenues	\$ 7,271,168	\$ 7,268,863	\$ 7,261,100	\$ 7,261,100	\$ -		\$ 7,261,100
Expenditure Restraint Program	\$ 1,609,640	\$ 1,548,237	\$ 1,520,270	\$ 1,520,270	\$ -		\$ 1,520,270
Exempt Computer Equipment	\$ 177,455	\$ 177,631	\$ 177,600	\$ 177,600	\$ -		\$ 177,600
Fire Insurance Premiums Tax Rebates	\$ 147,156	\$ 166,003	\$ 166,000	\$ 166,000	\$ -		\$ 166,000
Municipal Services Payment	\$ 128,342	\$ 8,314	\$ 200,000	\$ 200,000	\$ 8,767		\$ 191,233
State Fair Service Contract	\$ 230,000	\$ 230,000	\$ 30,000	\$ 30,000	\$ 230,000		\$ (200,000)
Transportation/Highway Aids	\$ 2,241,407	\$ 2,208,565	\$ 2,340,700	\$ 2,340,700	\$ 1,168,185		\$ 1,172,515
Milwaukee County Library	\$ 260,943	\$ 264,667	\$ 265,000	\$ 265,000	\$ 268,304		\$ (3,304)
DOJ-Police Training Funds	\$ -	\$ -	\$ -	\$ -	\$ 20,000		\$ (20,000)
Total Grants & Aids	\$ 12,066,111	\$ 11,872,280	\$ 11,960,670	\$ 11,960,670	\$ 1,695,255	14%	\$ 10,265,415
Licenses, Permits, Fees							
Malt Beverage & Liquor	\$ 97,780	\$ 99,042	\$ 99,450	\$ 99,450	\$ 82,583		\$ 16,867
All Other Licenses	\$ 151,038	\$ 135,916	\$ 152,050	\$ 152,050	\$ 118,253		\$ 33,797
Bldg., Plumbg. & Electrical Permits	\$ 640,936	\$ 900,490	\$ 681,400	\$ 681,400	\$ 441,679		\$ 239,721
Planning & Development Fees	\$ 49,190	\$ 41,111	\$ 34,000	\$ 34,000	\$ 16,150		\$ 17,850
Overnight Parking Permits	\$ 351,556	\$ 376,104	\$ 370,400	\$ 370,400	\$ 190,635		\$ 179,765
Fire Inspection Fee	\$ 89,989	\$ 89,589	\$ 90,000	\$ 90,000	\$ 80,100		\$ 9,900
Landlord Tenant Fee	\$ 19,400	\$ 15,505	\$ 20,000	\$ 20,000	\$ 6,550		\$ 13,450
All Other Permits	\$ 114,672	\$ 77,785	\$ 61,450	\$ 61,450	\$ 36,859		\$ 24,591
Total Licenses, Permits, Fees	\$ 1,514,561	\$ 1,735,542	\$ 1,508,750	\$ 1,508,750	\$ 972,809	64%	\$ 535,941
Penalties and Forfeitures							
Court Fines & Costs	\$ 1,195,902	\$ 1,205,816	\$ 1,125,000	\$ 1,125,000	\$ 631,481		\$ 493,519
Parking Violations	\$ 920,474	\$ 912,005	\$ 1,050,000	\$ 1,050,000	\$ 539,256		\$ 510,745
Total Penalties and Forfeitures	\$ 2,116,376	\$ 2,117,821	\$ 2,175,000	\$ 2,175,000	\$ 1,170,736	54%	\$ 1,004,264

CITY OF WEST ALLIS
REVENUE SUMMARY-ALL FUNDS
For the Period Ended June 30th, 2015

	2013		2014		2015		2015		% Budget Used	Remaining Budget
	Actual		Actual		Budget	Adjusted Budget	Revenues to Date			
Charges for Services										
General Government	\$ 65,564	\$ 122,499	\$ 79,400	\$ 79,400	\$ 79,400	\$ 58,339	\$ 21,061		\$ 21,061	
HIDTA Admin Fees	\$ 90,000	\$ 92,000	\$ 92,000	\$ 92,000	\$ 92,000	\$ 94,000	\$ (2,000)		\$ (2,000)	
Resident & Non- Resident Ambulance Fee	\$ 1,484,411	\$ 1,507,481	\$ 1,255,000	\$ 1,255,000	\$ 1,255,000	\$ 677,041	\$ 577,959		\$ 577,959	
Milwaukee County Paramedic Aid	\$ 122,617	\$ 47,711	\$ 150,000	\$ 150,000	\$ 150,000	\$ 51,720	\$ 98,280		\$ 98,280	
MMSD Tunnel Rescue Admin Fee	\$ -	\$ 1,729	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
Police	\$ 115,359	\$ 267,682	\$ 216,350	\$ 216,350	\$ 216,350	\$ 77,757	\$ 138,593		\$ 138,593	
Fire	\$ 45,398	\$ 74,312	\$ 45,000	\$ 45,000	\$ 45,000	\$ 23,821	\$ 21,179		\$ 21,179	
Health	\$ 202,609	\$ 267,225	\$ 222,810	\$ 222,810	\$ 222,810	\$ 123,127	\$ 99,683		\$ 99,683	
Village of West Milw.-Health Servs. Agrmnt.	\$ 66,772	\$ 70,483	\$ 70,400	\$ 70,400	\$ 70,400	\$ -	\$ 70,400		\$ 70,400	
Senior Center	\$ 5,349	\$ 6,821	\$ 6,700	\$ 6,700	\$ 6,700	\$ 1,238	\$ 5,462		\$ 5,462	
Public Works Services	\$ 314,318	\$ 317,758	\$ 150,000	\$ 150,000	\$ 150,000	\$ 91,872	\$ 58,128		\$ 58,128	
Public Works Equipment Earnings	\$ 467,981	\$ 658,456	\$ 325,000	\$ 325,000	\$ 325,000	\$ 94,482	\$ 230,518		\$ 230,518	
Finance	\$ 63	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
Information Technology	\$ 3,734	\$ 5,163	\$ 4,500	\$ 4,500	\$ 4,500	\$ 133	\$ 4,367		\$ 4,367	
Print Shop	\$ 62,342	\$ 64,748	\$ 55,000	\$ 55,000	\$ 55,000	\$ 24,895	\$ 30,105		\$ 30,105	
City Attorney	\$ 7,390	\$ (6,202)	\$ 20,000	\$ 20,000	\$ 20,000	\$ 2,100	\$ 17,900		\$ 17,900	
CAO	\$ 101,419	\$ 104,699	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	\$ 100,000		\$ 100,000	
Library	\$ 84,947	\$ 84,537	\$ 90,000	\$ 90,000	\$ 90,000	\$ 36,667	\$ 53,333		\$ 53,333	
City Clerk/Treasurer	\$ 2,689	\$ 2,693	\$ 2,700	\$ 2,700	\$ 2,700	\$ 2,494	\$ 206		\$ 206	
Total Charges For Services	\$ 3,242,962	\$ 3,689,797	\$ 2,884,860	\$ 2,884,860	\$ 2,884,860	\$ 1,359,685	\$ 1,525,175	47%	\$ 1,525,175	
Miscellaneous Revenue										
Interest on Investment	\$ 583,308	\$ 710,741	\$ 800,000	\$ 800,000	\$ 800,000	\$ 202,028	\$ 597,972		\$ 597,972	
Interest on Special Assessments	\$ 1,751	\$ 3,271	\$ 2,500	\$ 2,500	\$ 2,500	\$ 758	\$ 1,742		\$ 1,742	
Rental of City Property	\$ 86,250	\$ 96,427	\$ 80,000	\$ 80,000	\$ 80,000	\$ 34,027	\$ 45,973		\$ 45,973	
Green Market Rentals	\$ 99,693	\$ 106,236	\$ 105,000	\$ 105,000	\$ 105,000	\$ 42,226	\$ 62,774		\$ 62,774	
Other Sales	\$ 663,991	\$ 99,884	\$ 101,000	\$ 101,000	\$ 101,000	\$ 15,318	\$ 85,682		\$ 85,682	
Contributions	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ 3,250	\$ (3,250)		\$ (3,250)	
Annual Hospital Base Payment	\$ 350,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 305,000	\$ (5,000)		\$ (5,000)	
Total Miscellaneous Revenue	\$ 1,785,192	\$ 1,316,559	\$ 1,388,500	\$ 1,388,500	\$ 1,388,500	\$ 602,606	\$ 785,894	43%	\$ 785,894	
Transfers and Reserve Funds Applied										
Beloit Rd Housing Incentive Payment	\$ -	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ -	\$ 120,000		\$ 120,000	
Tax Equivalent-Water Utility	\$ 811,366	\$ 806,620	\$ 800,000	\$ 800,000	\$ 800,000	\$ 3,000	\$ 797,000		\$ 797,000	
Storm Water Administrative Support	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 125,000	\$ 175,000		\$ 175,000	
Solid Waste Administrative Support	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 41,667	\$ 58,333		\$ 58,333	
Sanitary Sewer Administrative Support	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 20,833	\$ 29,167		\$ 29,167	
Cable Administrative Support	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ -	\$ 350,000		\$ 350,000	
Internal Service Fund - Liability Insurance	\$ -	\$ 100,011	\$ 98,000	\$ 98,000	\$ 98,000	\$ -	\$ 98,000		\$ 98,000	
Operating Transfers	\$ 123	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
General Fund Applied	\$ -	\$ -	\$ 600,000	\$ 600,000	\$ 600,000	\$ -	\$ 600,000		\$ 600,000	
Total Transfers & Reserve Funds Applied	\$ 1,611,489	\$ 1,826,631	\$ 2,418,000	\$ 2,418,000	\$ 2,418,000	\$ 190,500	\$ 2,227,500	8%	\$ 2,227,500	
Total General Fund Revenue	\$ 56,792,796	\$ 57,373,486	\$ 57,227,199	\$ 57,227,199	\$ 57,227,199	\$ 36,806,109	\$ 20,421,090	64%	\$ 20,421,090	

CITY OF WEST ALLIS
REVENUE SUMMARY-ALL FUNDS
 For the Period Ended June 30th, 2015

	2013 Actual	2014 Actual	2015 Budget	2015 Adjusted Budget	2015 Revenues to Date	% Budget Used	Remaining Budget
Special Revenue Funds							
Office of Cable Communications Revenues	\$ 712,963	\$ 688,121	\$ 720,000	\$ 720,000	\$ 235,713		\$ 484,287
Community Development Block Grant Program	\$ 1,400,463	\$ 1,495,584	\$ 1,199,920	\$ 1,199,920	\$ 215,121		\$ 984,799
Housing Assistance Programs	\$ 2,335,778	\$ 3,321,119	\$ 3,373,775	\$ 3,373,775	\$ 1,873,696		\$ 1,500,079
Federal & State Health Grants	\$ 516,344	\$ 667,711	\$ -	\$ -	\$ 223,229		\$ (223,229)
Police & Fire Grants & Info. Tech. Jnt Vnt.	\$ 1,869,263	\$ 1,813,218	\$ 18,000	\$ 18,000	\$ 824,779		\$ (806,779)
FIRE First Ring Industrial Rd/vp/mnt Enterprise	\$ 1,515,411	\$ 2,298,669	\$ -	\$ -	\$ 1,112,008		\$ (1,112,008)
Total Special Revenue Funds	\$ 8,350,223	\$ 10,284,421	\$ 5,311,695	\$ 5,311,695	\$ 4,484,546	84%	\$ 827,149
Capital Projects Fund							
Capital Projects	\$ 4,560,376	\$ 5,567,312	\$ -	\$ -	\$ (53,174)		\$ 53,174
TIF Projects	\$ 4,519,842	\$ (430,437)	\$ -	\$ -	\$ -		\$ -
Total Capital Projects Fund	\$ 9,080,218	\$ 5,136,875	\$ -	\$ -	\$ (53,174)	-53174%	\$ 53,174
Debt Service Revenues							
Real Estate & Personal Property	\$ 7,084,715	\$ 6,667,174	\$ 6,625,180	\$ 6,625,180	\$ 5,896,410		\$ 728,770
Hospital & TIF Financing Sources & Refunding	\$ 3,904,591	\$ 1,175,002	\$ 1,174,243	\$ 1,174,243	\$ 299,402		\$ 874,841
Total Debt Service	\$ 10,989,306	\$ 7,842,176	\$ 7,799,423	\$ 7,799,423	\$ 6,195,812	79%	\$ 1,603,611
Enterprise Funds							
Parking System	\$ 66,359	\$ 71,391	\$ 62,380	\$ 62,380	\$ 18,867		\$ 43,513
Beloit Rd Public Housing	\$ 713,908	\$ 494,468	\$ 393,625	\$ 393,625	\$ 69,563		\$ 324,062
Storm Sewer Program	\$ 4,044,865	\$ 4,066,987	\$ 3,976,908	\$ 3,976,908	\$ 1,306,883		\$ 2,670,025
Water Utility	\$ 7,590,439	\$ 7,620,668	\$ 8,270,000	\$ 8,270,000	\$ 2,687,845		\$ 5,582,155
Sanitary Sewer Utility	\$ 7,116,855	\$ 7,493,067	\$ 8,037,376	\$ 8,037,376	\$ 2,517,600		\$ 5,519,776
Solid Waste Fund	\$ 2,395,464	\$ 2,380,604	\$ 2,351,354	\$ 2,351,354	\$ 911,196		\$ 1,440,158
Total Enterprise Funds	\$ 21,927,890	\$ 22,127,185	\$ 23,091,643	\$ 23,091,643	\$ 7,511,954	33%	\$ 15,579,689
Internal Service Fund							
Employee Health Insurance Revenues	\$ 15,604,416	\$ 16,169,760	\$ 15,810,000	\$ 15,810,000	\$ 6,595,078		\$ 9,214,922
Liability Insurance Pool Revenues	\$ 95,166	\$ 100,011	\$ 67,928	\$ 67,928	\$ 105,736		\$ (37,808)
Total Internal Service Revenues	\$ 15,699,582	\$ 16,269,771	\$ 15,877,928	\$ 15,877,928	\$ 6,700,814	42%	\$ 9,177,114
TOTAL ALL CITY REVENUE	\$ 122,840,015	\$ 119,033,915	\$ 109,307,888	\$ 109,307,888	\$ 61,646,060	56%	\$ 47,661,828

CITY OF WEST ALLIS
EXPENSE SUMMARY BY DEPARTMENT
 For the Period Ended June 30th, 2015

EXPENDITURES	2014		2015		2015		2015	Expenses to Date	% Budget Used	Remaining Budget
	Actual	Actual	Budget	Adjusted Budget	Budget	Used				
GENERAL GOVERNMENT										
Common Council	\$ 252,266	\$ 263,392	\$ 100,200	\$ 181,027	\$ 136,024	\$ 45,003				\$ 45,003
Mayor	\$ 126,459	\$ 129,353	\$ 85,550	\$ 106,750	\$ 60,635	\$ 46,115				\$ 46,115
City Attorney	\$ 644,655	\$ 675,653	\$ 501,100	\$ 589,358	\$ 350,025	\$ 239,333				\$ 239,333
Municipal Court	\$ 474,141	\$ 479,217	\$ 330,625	\$ 360,725	\$ 221,333	\$ 139,392				\$ 139,392
City Assessor	\$ 511,683	\$ 536,182	\$ 382,497	\$ 473,736	\$ 262,284	\$ 211,452				\$ 211,452
Administration	\$ 210,212	\$ 134,560	\$ 165,257	\$ 245,014	\$ 101,558	\$ 143,456				\$ 143,456
Information Technology	\$ 1,015,255	\$ 1,246,325	\$ 1,238,928	\$ 1,466,874	\$ 921,537	\$ 545,337				\$ 545,337
Purchasing/Central Services	\$ 647,292	\$ 515,645	\$ -	\$ -	\$ 0	\$ (0)				\$ (0)
Human Resources	\$ 449,150	\$ 461,178	\$ 339,865	\$ 406,933	\$ 217,046	\$ 189,888				\$ 189,888
Finance	\$ 466,481	\$ 515,710	\$ 586,494	\$ 701,150	\$ 392,111	\$ 309,039				\$ 309,039
City Clerk	\$ 564,077	\$ 643,140	\$ 412,494	\$ 500,871	\$ 215,938	\$ 284,933				\$ 284,933
Promotion, Celebrations, Awards	\$ 94,157	\$ 100,816	\$ 120,425	\$ 120,425	\$ 33,088	\$ 87,337				\$ 87,337
Fringe Benefits *	\$ 1,186,149	\$ 1,307,604	\$ 16,515,650	\$ 10,193,105	\$ 156,348	\$ 10,036,757				\$ 10,036,757
Other General Government	\$ 672,579	\$ 885,349	\$ 789,300	\$ 906,800	\$ 536,498	\$ 370,302				\$ 370,302
TOTAL GENERAL GOVERNMENT	\$ 7,314,555	\$ 7,894,124	\$ 21,568,385	\$ 16,252,768	\$ 3,604,425	\$ 12,648,343		22%		\$ 12,648,343
PUBLIC SAFETY										
Police & Fire Commission	\$ 31,971	\$ 24,826	\$ 20,000	\$ 20,000	\$ 8,929	\$ 11,071				\$ 11,071
Police	\$ 17,137,591	\$ 17,412,223	\$ 12,150,864	\$ 14,775,598	\$ 7,759,084	\$ 7,016,514				\$ 7,016,514
Fire	\$ 12,237,143	\$ 12,175,674	\$ 9,382,551	\$ 11,298,642	\$ 5,212,639	\$ 6,086,003				\$ 6,086,003
Building Insp & Neighborhood Services	\$ 1,180,689	\$ 1,181,656	\$ 832,384	\$ 993,605	\$ 526,590	\$ 467,015				\$ 467,015
Planning	\$ 341,901	\$ 428,118	\$ 254,567	\$ 350,541	\$ 210,563	\$ 139,978				\$ 139,978
TOTAL PUBLIC SAFETY	\$ 30,929,295	\$ 31,222,498	\$ 22,640,366	\$ 27,438,386	\$ 13,717,806	\$ 13,720,580		50%		\$ 13,720,580
PUBLIC WORKS										
Engineering	\$ 1,169,954	\$ 1,206,070	\$ 938,934	\$ 1,085,906	\$ 511,797	\$ 574,109				\$ 574,109
Public Works-Admin Office	\$ 322,904	\$ 347,905	\$ 271,345	\$ 331,360	\$ 181,953	\$ 149,407				\$ 149,407
Building & Electrical Division	\$ 2,842,527	\$ 3,101,489	\$ 2,689,454	\$ 3,046,959	\$ 1,435,602	\$ 1,611,357				\$ 1,611,357
Sanitation & Streets Division	\$ 3,595,108	\$ 3,568,328	\$ 2,645,200	\$ 3,107,982	\$ 1,828,883	\$ 1,279,099				\$ 1,279,099
Forestry Division	\$ 1,271,950	\$ 1,395,405	\$ 1,082,219	\$ 1,262,815	\$ 607,176	\$ 655,639				\$ 655,639
Inventory Services Division	\$ 218,151	\$ 255,728	\$ 153,520	\$ 182,484	\$ 109,557	\$ 72,927				\$ 72,927
Fleet Division	\$ 1,275,944	\$ 1,209,908	\$ 1,532,075	\$ 2,350,708	\$ 385,117	\$ 1,965,591				\$ 1,965,591
TOTAL PUBLIC WORKS	\$ 10,696,538	\$ 11,084,835	\$ 9,312,747	\$ 11,368,214	\$ 5,060,084	\$ 6,308,130		45%		\$ 6,308,130
HEALTH, CULTURE, RECREATION										
Health Department	\$ 1,864,990	\$ 1,937,402	\$ 1,632,938	\$ 1,891,117	\$ 945,337	\$ 945,780				\$ 945,780
Senior Center	\$ 203,093	\$ 223,403	\$ 177,577	\$ 201,135	\$ 102,544	\$ 98,591				\$ 98,591
Library	\$ 2,110,956	\$ 2,096,030	\$ 1,895,186	\$ 2,100,156	\$ 1,010,430	\$ 1,089,726				\$ 1,089,726
TOTAL HEALTH, CULTURE, RECREATION	\$ 4,179,040	\$ 4,256,835	\$ 3,705,701	\$ 4,192,408	\$ 2,058,311	\$ 2,134,097		49%		\$ 2,134,097
TOTAL GENERAL FUND EXPENDITURES	\$ 59,119,428	\$ 54,458,292	\$ 57,227,199	\$ 59,251,776	\$ 24,440,626	\$ 34,811,150		41%		\$ 34,811,150

* Actual fringe benefit costs reflect the charge-out to departments and are therefore included in department totals. Budgeted fringe benefit amounts represent city-wide costs for all departments.

CITY OF WEST ALLIS
EXPENSE SUMMARY BY DEPARTMENT
 For the Period Ended June 30th, 2015

EXPENDITURES	2013	2014	2015	2015	2015	% Budget	Remaining
	Actual	Actual	Budget	Adjusted Budget	Expenses to Date	Used	Budget
SPECIAL REVENUE FUND EXPENDITURES							
Communications	\$ 728,788	\$ 756,254	\$ 720,523	\$ 720,523	\$ 166,131		\$ 554,392
Community Development Programs	\$ 1,305,214	\$ 1,495,584	\$ 1,301,628	\$ 2,620,401	\$ 533,526		\$ 2,086,875
Housing Assistance Programs	\$ 3,119,851	\$ 3,481,972	\$ 3,780,210	\$ 3,780,210	\$ 2,042,492		\$ 1,737,718
Federal & State Health Grants	\$ 516,478	\$ 667,713	\$ 757,653	\$ 757,653	\$ 402,502		\$ 355,151
Police & Fire Grants, IT Joint Ventures	\$ 1,879,728	\$ 1,855,343	\$ 1,684,282	\$ 1,684,282	\$ 958,623		\$ 725,659
FIRE: First Ring Industrial Redevelopment Enterprise	\$ 376,027	\$ 517,948	\$ 1,459,554	\$ 1,466,555	\$ 324,829		\$ 1,141,726
TOTAL SPECIAL REVENUE FUND EXPENDITURES	\$ 7,926,085	\$ 8,774,814	\$ 9,703,850	\$ 11,029,624	\$ 4,428,103	40%	\$ 6,601,521
CAPITAL PROJECTS FUND EXPENDITURES							
Capital Improvements	\$ 5,729,437	\$ 5,409,319	\$ 5,436,500	\$ 5,436,500	\$ 1,163,202		\$ 4,273,298
TID Improvements	\$ 2,322,702	\$ 3,870,782	\$ 3,934,343	\$ 3,934,343	\$ 1,202,869		\$ 2,731,474
TOTAL CAPITAL PROJECTS FUND EXPENDITURES	\$ 8,052,139	\$ 9,280,101	\$ 9,370,843	\$ 9,370,843	\$ 2,366,070	25%	\$ 7,004,773
DEBT SERVICE FUND EXPENDITURES							
General Debt Service Expenditures	\$ 6,965,643	\$ 4,393,337	\$ 4,630,865	\$ 4,630,865	\$ 3,687,569		\$ 943,296
Hospital & TID Debt Service Expenditures	\$ 4,019,655	\$ 3,433,909	\$ 3,318,584	\$ 3,318,584	\$ 2,823,295		\$ 495,289
TOTAL DEBT SERVICE FUND EXPENDITURES	\$ 10,985,298	\$ 7,827,246	\$ 7,949,449	\$ 7,949,449	\$ 6,510,864	82%	\$ 1,438,585
ENTERPRISE FUND EXPENDITURES							
Parking System	\$ 86,781	\$ 77,431	\$ 62,305	\$ 62,305	\$ 54,846		\$ 7,459
Beloit Rd Public Housing	\$ 188,574	\$ 310,632	\$ 314,545	\$ 314,545	\$ 85,164		\$ 229,381
Storm Sewer Program	\$ 2,751,452	\$ 2,691,739	\$ 3,030,837	\$ 3,444,026	\$ 895,850		\$ 2,548,176
Water Utility	\$ 7,669,376	\$ 7,750,051	\$ 8,305,875	\$ 8,632,824	\$ 3,413,730		\$ 5,219,094
Sanitary Utility	\$ 5,628,438	\$ 5,932,605	\$ 6,073,993	\$ 6,474,532	\$ 1,924,941		\$ 4,549,591
Solid Waste Fund	\$ 1,780,362	\$ 1,821,051	\$ 2,017,361	\$ 2,074,252	\$ 615,831		\$ 1,458,421
TOTAL ENTERPRISE FUND EXPENDITURES	\$ 18,104,984	\$ 18,585,509	\$ 19,804,916	\$ 21,002,484	\$ 6,990,362	33%	\$ 14,012,122
INTERNAL SERVICE FUND EXPENDITURES							
Health Insurance Fund	\$ 16,248,342	\$ 16,852,396	\$ 16,232,870	\$ 16,245,370	\$ 5,636,767		\$ 10,608,603
Liability Insurance Fund	\$ -	\$ 100,011	\$ 67,928	\$ 67,928	\$ -		\$ 67,928
TOTAL INTERNAL SERVICE FUND EXPENDITURES	\$ 16,248,342	\$ 16,952,407	\$ 16,300,798	\$ 16,313,298	\$ 5,636,767	35%	\$ 10,676,531
TOTAL ALL CITY EXPENDITURES	\$ 114,436,277	\$ 115,876,369	\$ 120,357,055	\$ 124,917,474	\$ 50,372,793	40%	\$ 74,544,681

CITY OF WEST ALLIS
GENERAL FUND EXPENSES BY TYPE
For the Period Ended June 30th, 2015

EXPENDITURES	2013		2014		2015		2015		% Budget Used	Remaining Budget
	Actual	Actual	Actual	Budget	Adjusted Budget	Expenses to Date				
Salaries	\$ 28,861,490	\$ 30,184,626	\$ 31,931,147	\$ 31,936,647	\$ 13,721,118	\$ 18,215,529			\$ 18,215,529	
Overtime	\$ 1,350,385	\$ 1,055,617	\$ 929,300	\$ 930,300	\$ 413,139	\$ 517,161			\$ 517,161	
Fringe Benefits	\$ 16,017,646	\$ 15,686,686	\$ 16,330,400	\$ 16,580,400	\$ 6,631,529	\$ 9,948,871			\$ 9,948,871	
PERSONNEL EXPENSES	\$ 46,229,522	\$ 46,926,929	\$ 49,190,847	\$ 49,447,347	\$ 20,765,786	\$ 28,681,561	42%		\$ 28,681,561	
Professional Services	\$ 352,065	\$ 366,695	\$ 504,865	\$ 660,501	\$ 225,141	\$ 435,360			\$ 435,360	
Maintenance Contracts	\$ 415,097	\$ 597,566	\$ 538,459	\$ 586,315	\$ 348,935	\$ 237,380			\$ 237,380	
Board of Prisoners	\$ 242,513	\$ 231,495	\$ 130,000	\$ 130,000	\$ 98,738	\$ 31,262			\$ 31,262	
PROFESSIONAL SERVICES	\$ 1,009,674	\$ 1,195,756	\$ 1,173,324	\$ 1,376,816	\$ 672,814	\$ 704,002	49%		\$ 704,002	
Utilities	\$ 1,197,371	\$ 1,246,247	\$ 1,283,606	\$ 1,309,976	\$ 564,544	\$ 745,432			\$ 745,432	
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	
UTILITIES	\$ 1,197,371	\$ 1,246,247	\$ 1,283,606	\$ 1,309,976	\$ 564,544	\$ 745,432	43%		\$ 745,432	
Rentals	\$ (130,185)	\$ (234,946)	\$ (165,030)	\$ (165,030)	\$ (34,856)	\$ (130,174)			\$ (130,174)	
Repair & Maintenance	\$ 513,372	\$ 480,830	\$ 602,200	\$ 624,444	\$ 194,989	\$ 429,455			\$ 429,455	
Supplies	\$ 1,796,200	\$ 1,933,397	\$ 1,886,193	\$ 1,995,116	\$ 901,390	\$ 1,093,726			\$ 1,093,726	
Books & Periodicals	\$ 319,718	\$ 309,617	\$ 397,740	\$ 404,740	\$ 221,676	\$ 183,064			\$ 183,064	
Advertising	\$ 33,944	\$ 35,279	\$ 31,606	\$ 37,942	\$ 12,778	\$ 25,164			\$ 25,164	
Printing	\$ 71,016	\$ 75,261	\$ 72,638	\$ 74,144	\$ 22,305	\$ 51,839			\$ 51,839	
MAINTENANCE & SUPPLIES	\$ 2,604,063	\$ 2,599,439	\$ 2,825,347	\$ 2,971,356	\$ 1,318,283	\$ 1,653,073	44%		\$ 1,653,073	
Training & Travel	\$ 142,148	\$ 162,831	\$ 184,541	\$ 209,279	\$ 83,464	\$ 125,815			\$ 125,815	
Regulatory & Safety	\$ 259,718	\$ 235,332	\$ 257,110	\$ 308,110	\$ 146,259	\$ 161,851			\$ 161,851	
Insurance	\$ 380,057	\$ 392,999	\$ 545,875	\$ 545,875	\$ 438,664	\$ 107,211			\$ 107,211	
Miscellaneous	\$ (82,192)	\$ 7,941	\$ 27,700	\$ 35,200	\$ 21,606	\$ 13,594			\$ 13,594	
MISCELLANEOUS	\$ 699,731	\$ 799,104	\$ 1,015,226	\$ 1,098,464	\$ 689,993	\$ 408,471	63%		\$ 408,471	
Capital Items	\$ 1,111,866	\$ 1,303,168	\$ 1,738,849	\$ 3,047,817	\$ 429,205	\$ 2,618,612			\$ 2,618,612	
Transfers Out	\$ 267,200	\$ 387,650	\$ -	\$ -	\$ -	\$ -			\$ -	
CAPITAL ITEMS	\$ 1,379,066	\$ 1,690,818	\$ 1,738,849	\$ 3,047,817	\$ 429,205	\$ 2,618,612	14%		\$ 2,618,612	
TOTAL EXPENDITURES	\$ 53,119,428	\$ 54,458,292	\$ 57,227,199	\$ 59,251,776	\$ 24,440,626	\$ 34,811,150	41%		\$ 34,811,150	