

City of West Allis, Wisconsin

Unaudited Financial Statements

Period Ended October 31, 2008

City of West Allis
Revenue Report
Period Ended October 31, 2008
Fiscal Month: 10
Comparison of Prior Years Revenues with 2008 Adopted Revenues

	2005 Actual Revenues	2006 Actual Revenues	2007 Actual Revenues	2008 Adopted Revenues	2008 Current Period Revenue Actual	2008 Budget Over(Under)
Taxes						
Real Estate & Personal Property	\$ 26,631,466	\$ 27,356,385	\$ 28,082,213	\$ 28,651,583	\$ 28,676,031	4,799,712
Mobile Home/Trailer	106,836	92,983	84,004	\$90,000	96,454	21,454
Hotel/Motel	32,185	33,534	36,659	\$29,000	11,100	(13,067)
State Sales Tax	(1,666)	759	(2,280)	\$0	(2,057)	(2,057)
Tax Equivalent-Beloit Rd Housing	117,809	128,870	-	\$0	102,914	102,914
Tax Equivalent-Water Utility	613,556	613,556	-	\$0	-	0
Tax Equivalent-Medical Office Bldg	541,341	492,078	519,926	\$511,000	519,656	93,823
Tax Equivalent-Parking Structures	-	-	-	\$0	-	0
Tax Equivalent-Women's Pavillion	-	-	-	\$0	-	0
Tax Equivalent-Hospital Lab Equipment	-	-	-	\$0	-	0
Other Tax Equivalent (Holle, Beths.)	63,087	110,326	74,932	\$71,000	176,652	117,486
Tax Delinquencies & Penalties	186,862	306,316	305,160	\$190,000	233,876	75,543
Total Taxes	\$28,291,476	\$29,134,807	\$29,100,614	\$29,542,583	\$29,814,627	\$5,195,808
Intergovernmental Grants & Aids						
State Shared Revenues	\$ 8,532,789	\$ 8,521,008	\$ 8,514,956	\$8,523,922	\$ 1,278,588	(5,824,680)
Expenditure Restraint Program	1,788,771	1,876,354	1,875,045	\$1,845,041	1,845,041	307,507
Fire Insurance Premiums Tax Rebates	125,614	138,355	131,842	\$125,000	131,147	26,981
Police Training	-	-	-	\$0	-	0
Exempt Computer Equipment	169,472	160,032	174,715	\$155,000	159,683	30,516
Municipal Services Payment	366,846	363,573	358,953	\$292,000	292,725	49,392
State Fair Municipal Payment	-	-	-	\$0	-	0
State Fair Service Contract	30,000	30,000	30,000	\$30,000	30,000	5,000
Transportation/Highway Aids	2,029,692	2,112,518	2,179,504	\$2,150,000	2,245,132	453,466
Milwaukee County Library	372,383	373,321	295,033	\$300,000	209,524	(40,476)
Recycling and Other Grants	308,140	-	-	\$0	-	0
Total Grants & Aids	\$13,723,707	\$13,575,162	\$13,560,048	\$13,420,963	\$6,191,841	(\$4,992,295)
Licenses, Permits, Fees						
Malt Beverage & Liquor	\$ 91,728	\$ 101,654	\$ 100,575	\$95,600	\$ 96,385	16,718
All Other Licenses	160,901	119,855	155,967	\$116,960	137,824	40,358
Bldg., Plumbg, & Electrical Permits	856,152	596,327	605,189	\$541,000	561,687	110,854
Planning & Development Fees	107,098	109,425	103,455	\$87,250	85,765	13,057
Overnight Parking Permits	385,267	374,093	378,159	\$360,200	326,734	26,568

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Comparison of Prior Years Revenues with 2008 Adopted Revenues

	2005	2006	2007	2008	2008	2008
	Actual Revenues	Actual Revenues	Actual Revenues	Adopted Revenues	Current Period Revenue Actual	2008 Budget Over(Under)
Fire Inspection Fee	92,703	46,183	88,717	\$90,000	\$ 89,577	14,577
All Other Permits	79,759	99,221	85,716	\$66,700	\$ 67,057	11,474
Total Licenses, Permits, Fees	\$1,773,608	\$1,446,757	\$1,517,779	\$1,357,710	\$1,365,030	\$233,605
Penalties and Forfeitures						
Court Fines & Costs	\$ 831,853	723,687	723,687	\$850,000	\$ 858,358	150,025
Parking Violations	1,090,810	1,113,665	1,113,665	\$1,050,000	\$ 1,035,462	160,462
Total Penalties and Forfeitures	\$1,922,663	\$1,837,352	\$1,837,352	\$1,900,000	\$1,893,821	\$310,487
Charges for Services						
General Government	\$ 8,174	9,854	9,854	\$6,450	\$ 6,953	1,578
MMSD Tunnel Rescue Admin Fee	93,942	250	250	\$200	\$ 443	276
Ambulance Fee	842,822	824,616	824,616	\$792,502	\$ 1,466,729	806,311
Fire Dept. - Inter-Facility Transports	-	-	-	\$0	\$ -	0
Police	40,384	31,365	31,365	\$28,300	\$ 27,739	4,155
Fire	42,983	32,565	32,565	\$29,275	\$ 25,149	753
Milwaukee County Paramedic Aid	521,591	528,173	528,173	\$535,000	\$ 139,549	(306,284)
Health	166,623	183,238	183,238	\$192,940	\$ 174,926	14,143
Village of West Milw. -Health Servs. Agrmnt.	56,134	56,416	56,416	\$59,000	\$ 50,570	1,403
Senior Center	6,900	8,330	8,330	\$8,125	\$ 6,329	(442)
Public Works Services	120,494	154,754	154,754	\$80,500	\$ 150,247	83,164
Public Works Equipment Earnings	277,952	369,236	369,236	\$200,000	\$ 330,318	163,651
HIDTA Admin Fees	60,000	70,000	70,000	\$95,000	\$ 115,676	36,509
City Engineer	72,304	84,479	84,479	\$64,550	\$ 56,701	2,909
Finance	4,006	4,429	4,429	\$0	\$ -	0
Information Services	37,512	33,360	33,360	\$0	\$ 187	187
Assessor	0	0	0	\$0	\$ -	0
Print Shop	71,274	67,161	67,161	\$70,000	\$ 34,931	(23,402)
City Attorney	155,413	186,528	186,528	\$50,000	\$ 23,290	(18,377)
CAO	227,895	81,939	81,939	\$65,000	\$ -	(54,167)
Library	96,379	89,380	89,380	\$90,500	\$ 77,588	2,172
City Treasurer	5,237	3,883	3,883	\$4,000	\$ 3,687	353
Total Charges For Services	\$2,908,018	\$ 2,819,954	\$2,819,955	2,371,342	\$2,691,012	\$714,894

City of West Allis
Revenue Report
Period Ended October 31, 2008
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Comparison of Prior Years Revenues with 2008 Adopted Revenues

	2005	2006	2007	2008	2008	2008
	Actual Revenues	Actual Revenues	Actual Revenues	Adopted Revenues	Current Period Revenue Actual	2008 Budget Over(Under)
Miscellaneous Revenue						
Interest on Investment	\$ 1,468,346	\$ 2,270,966	\$ 3,264,536	\$1,845,000	\$ 1,593,753	\$ 56,253
Interest on Special Assessments	14,761	7,531	2,140	\$15,000	\$ 1,152	(11,348)
Rental of City Property	78,726	69,858	71,592	\$70,000	\$ 22,446	(35,887)
Green Market Rentals	90,566	60,144	97,050	\$93,000	\$ 80,886	3,386
Sale of Lands/Buildings	125,595	135,912	83,603	\$60,000	\$ 133,619	83,619
Other Sales	1,394	11,310	4,954	\$3,500	\$ 8,449	5,532
Cable Support Payments	150,000	-	-	\$0	\$ -	-
Administration Support - Storm Water	250,000	250,000	-	\$0	\$ -	-
Annual Hospital Payment	200,000	100,000	350,000	\$350,000	\$ 350,000	58,333
Annual Hospital Supplemental Payment	-	-	-	\$0	\$ -	0
Total Miscellaneous Revenue	\$2,379,387	\$2,905,722	\$3,873,875	2,436,500	\$2,190,304	\$159,887
Reserve Funds Applied						
Equity Transfers	\$ -	\$ 940,558	\$ 1,398,331	\$1,366,556	\$ 250,541	(888,256)
General Fund Applied	-	-	-	\$500,000	\$ -	0
Total Reserve Funds Applied	\$0	\$940,558	\$1,398,331	1,866,556	\$250,541	(888,256)
Total General Fund Revenue	\$50,998,857	\$52,660,311	\$54,107,953	\$52,895,654	\$44,397,175	\$734,130
All Other Funds						
Debt Service Revenues						
Real Estate & Personal Property	\$ 6,491,664	\$ 7,811,114	\$ 7,354,217	\$7,949,759	\$ 7,062,013	(887,746)
Hospital & TIF Financing Sources	\$ 3,301,166	\$ 3,315,360	\$ 2,542,999	\$2,534,341	\$ 2,394,851	282,900
Total Debt Service	\$9,792,830	\$11,126,474	\$9,897,216	\$10,484,100	\$9,456,865	(\$604,845)
Special Revenue Funds						
Office of Cable Communications Revenues	\$ 523,700	\$ 561,715	\$ 589,283	\$ 485,000	\$ 295,373	-\$108,794
Community Development/Home/Rent Rehab	2,855,926	2,219,433	2,508,812	1,975,500	\$ 962,321	(683,929)
Housing Assistance Programs	2,430,865	2,441,611	2,606,997	3,343,421	\$ 2,179,186	(606,999)
Federal & State Health Grants	297,440	388,678	406,241	340,500	\$ 270,471	(13,279)
Police & Fire Grants	2,692,574	2,618,228	2,289,320	1,765,883	\$ 1,548,018	76,449
Miscellaneous Grants	731,222	1,409,492	5,305,848	-	\$ 3,467,723	3,467,723

City of West Allis
Revenue Report
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Comparison of Prior Years Revenues with 2008 Adopted Revenues

	2005	2006	2007	2008	2008	2008 Budget Over/(Under)
	Actual Revenues	Actual Revenues	Actual Revenues	Adopted Revenues	Current Period Revenue Actual	
Information Technology Joint Ventures	-	15,800	9,700	-	17,216	17,216
Storm Water Program	-	-	-	2,737,834	-	(2,281,528)
Revenue From Billings/Assessmts/Sales	2,750,558	2,702,751	3,204,986	-	2,350,023	2,350,023
Recycling Proceeds	-	-	-	-	-	-
WA Business Improvement District	0	8,572	1,000	67,500	81,076	24,826
Quad Indemnification Fund	0	0	0	-	-	0
Total Special Revenue Funds	\$12,282,283	\$12,366,281	\$ 16,922,188	10,715,638	\$11,171,406	\$2,241,708
Enterprise Funds						
Sanitary Sewer Utility	\$ 4,349,455	\$ 5,464,568	\$ 5,047,671	\$4,915,700	\$ 4,470,015	373,598
Parking System (Meters/Property Sales)	16,466	24,036	24,599	17,300	12,377	(2,039)
Parking System (Property Taxes)	10,000	10,000	20,000	10,000	22,000	
Beloit Rd Public Housing (Rent)	358,837	371,026	382,593	356,900	319,718	22,302
Water Utility	5,795,901	5,579,999	6,087,542	6,468,325	4,906,889	(483,382)
Total Enterprise Funds	\$10,530,659	\$11,449,629	\$ 11,562,405	11,768,225	\$9,730,999	(\$89,522)
Capital Projects Fund						
Capital Projects	4,330,412	3,458,246	4,047,215	\$7,830,000	\$ 3,230,992	(3,294,008)
TIF Projects	9,806,596	6,919,879	2,852,365	4,375,000	2,877,750	(768,083)
Total Capital Projects Fund	\$ 14,137,008	\$ 10,378,125	\$ 6,899,580	12,205,000	\$6,108,743	(\$4,062,091)
Internal Service Fund						
Health Insurance Fund	14,300,036	14,782,762	15,239,644	15,034,600	13,267,572	(6,420,091)
Insurance Pool Revenues	368,006	367,406	367,062	368,006	-	(306,672)
Total Internal Service Revenues	\$14,668,042	\$15,150,168	\$15,606,706	\$15,402,606	\$13,267,572	(\$6,726,762)
TOTAL ALL CITY REVENUE	\$112,409,679	\$113,130,988	\$114,996,048	\$113,471,223	\$94,132,761	(\$2,087,291)

City of West Allis
Expenditure Report
Period Ended October 31, 2008
Fiscal Month: 10
Comparison of Prior Years Expense With 2008 Adopted Expenditures

DEPARTMENT OR ACTIVITY	2005 Actual	2006 Actual	2007 Actual	2008		Adjusted Budget	2008 Current Period Expenditures	(Over)/Under Budget
				Adopted Expenditures	Carryovers & Transfers			
POLICY MAKING								
Common Council	\$ 263,499	\$ 267,291	\$ 269,200	\$ 101,365	\$ -	\$ 101,365	\$ 212,028	\$ (127,557)
Mayor	102,505	105,546	105,583	76,726	722	77,448	85,379	(20,839)
	\$ 366,004	\$ 372,837	\$ 374,783	\$ 178,091	\$ 722	\$ 178,813	\$ 297,407	\$ (148,396)
LEGAL, JUDICIAL, ADMIN								
City Attorney	\$ 585,215	\$ 565,689	\$ 568,975	\$ 441,300	\$ 19,500	\$ 460,800	\$ 527,371	\$ (143,371)
Municipal Court	319,492	279,988	290,205	246,772	-	246,772	247,751	(42,107)
City Assessor	388,070	470,979	473,388	334,238	19,453	353,691	394,130	(99,388)
City Clerk/Treasurer	462,175	493,454	488,083	424,108	27,270	451,378	443,988	(67,840)
	\$ 1,754,952	\$ 1,810,110	\$ 1,820,652	\$ 1,446,418	\$ 66,223	\$ 1,512,641	\$ 1,613,240	\$ (352,706)
ADMINISTRATION & FINANCE								
City Administrative Office	\$ 201,965	\$ 204,883	\$ 194,424	\$ 140,960	\$ 1,250	\$ 142,210	\$ 172,310	\$ (53,802)
Information Services	795,943	788,780	882,868	686,189	39,740	725,929	758,306	(153,366)
Purchasing/Central Services	534,956	562,304	593,305	619,584	57,038	676,622	487,461	76,390
Human Resources	368,389	389,454	402,835	290,719	3,472	294,191	335,727	(90,568)
Finance	461,366	463,065	460,146	323,376	3,050	326,426	375,109	(103,087)
	\$ 2,362,619	\$ 2,408,486	\$ 2,533,577	\$ 2,060,828	\$ 104,550	\$ 2,165,378	\$ 2,128,914	\$ (324,432)
HEALTH, SAFETY, CULTURE								
Police & Fire Commission	\$ 17,628	\$ 13,070	\$ 13,695	\$ 14,400	\$ -	\$ 14,400	\$ 15,876	\$ (3,876)
Police Department	14,597,343	14,658,324	14,898,582	10,696,100	3,699,816	14,395,916	11,991,361	5,236
Fire Department	11,196,059	11,320,719	11,784,431	8,303,774	57,404	8,361,178	8,963,705	(1,996,057)
Planning	175,403	181,873	250,947	141,150	20,000	161,150	156,520	(22,228)
Bldg Inspection & Zoning	982,776	1,026,353	1,089,763	728,325	43,535	771,860	918,060	(274,844)
Health Department	1,935,479	1,949,485	1,966,377	1,444,576	2,659	1,447,235	1,587,755	(381,726)
Senior Center	145,363	167,708	194,248	158,971	7,000	165,971	159,687	(21,378)
Public Library	2,115,238	2,073,646	2,106,967	1,748,672	46,313	1,794,985	1,651,323	(155,503)
	\$ 31,165,289	\$ 31,391,178	\$ 32,305,010	\$ 23,235,968	\$ 3,876,727	\$ 27,112,695	\$ 25,444,287	\$ (2,850,375)
PUBLIC WORKS, ENGINEERING								
Public Works	\$ 10,771,424	\$ 10,358,957	\$ 10,715,131	\$ 8,068,968	\$ 36,256	\$ 8,105,224	\$ 9,010,720	\$ (2,256,367)
Recycling Program	1,200,076	1,254,201	1,265,449	931,515	16,120	947,635	893,675	(103,979)
Engineering	\$ 11,971,500	\$ 11,613,158	\$ 11,980,581	\$ 9,000,483	\$ 52,376	\$ 9,052,859	\$ 9,904,395	\$ (2,360,346)

City of West Allis
Expenditure Report
 Period Ended October 31, 2008
 Fiscal Month: 10
 Comparison of Prior Years Expense With 2008 Adopted Expenditures

DEPARTMENT OR ACTIVITY	2005	2006	2007	2008	2008	2008	2008	2008	2008	(Over)/Under Budget
	Actual	Actual	Actual	Adopted Expenditures	Carryovers & Transfers	Adjusted Budget	Current Period Expenditures			

GENERAL EXPENSE										
Public Acqcs, Bldgs. & Prot	-	-	-	-	-	-	-	-	-	-
Taxes, Refunds & Adjustments	54,372	61,089	60,165	71,175	7,374	78,549	59,534	5,924	-	5,924
Promos,Celebrations,Awards	1,173,067	843,479	225,537	523,230	174,144	697,374	573,539	7,606	-	7,606
General	370,532	312,267	407,448	16,379,461	(3,494,367)	12,885,094	774,176	9,963,402	-	9,963,402
Fringe Benefits	-	-	-	-	-	-	-	-	-	-
Debt Issuance Costs	-	-	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-	-	-
TOTAL GENERAL FUND EXPENDITURES	1,597,972	1,216,835	693,149	16,973,866	(3,312,849)	13,661,017	1,407,248	9,976,933	-	9,976,933

TRANSFERS TO OTHER FUNDS	49,218,335	48,812,603	49,707,752	52,895,654	787,749	53,683,403	40,795,491	3,940,678	-	3,940,678
TOTAL GENERAL EXPENDITURES & TRANSFERS	\$ 49,502,906	\$ 48,812,603	\$ 50,632,752	\$ 52,895,654	\$ 787,749	\$ 53,683,403	\$ 40,795,491	\$ 3,940,678	\$ -	\$ 3,940,678

***** ALL OTHER FUNDS *****

DEBT										
General Debt Service Expenditures	4,252,389	10,751,860	10,238,700	4,356,266	-	4,356,266	8,972,188	-	-	8,972,188
Hospital & TIF Debt Service Expenditures	5,405,658	-	-	5,603,458	-	5,603,458	-	-	-	-
TOTAL DEBT SERVICE FUND EXPENDITURES	\$ 9,658,047	\$ 10,751,860	\$ 10,238,700	\$ 9,959,724	\$ -	\$ 9,959,724	\$ 8,972,188	\$ -	\$ -	\$ -

SPECIAL REVENUE FUNDS EXPENDITURES

Office of Cable Communications	647,927	502,133	603,839	640,270	-	640,270	248,475	285,084	-	285,084
Community Development Programs	2,251,561	1,830,873	1,574,219	2,677,086	-	2,677,086	975,279	1,255,626	-	1,255,626
Housing Assistance Programs	3,018,207	2,668,937	3,297,662	3,456,934	-	3,456,934	2,603,520	277,259	-	277,259
Federal & State Health Grants	297,440	388,678	406,239	-	-	-	337,249	(337,249)	-	(337,249)
Police & Fire Grants	2,680,829	2,705,985	2,309,583	-	-	-	1,752,124	(1,752,124)	-	(1,752,124)
Miscellaneous Grants	688,042	283,504	3,435,185	-	-	-	2,351,038	(2,351,038)	-	(2,351,038)
Storm Water Program	2,051,425	2,065,749	1,816,016	3,381,013	-	3,381,013	2,170,612	646,898	-	646,898
Centennial Celebration Fund	-	65,738	862,467	-	-	-	98,643	-	-	98,643
Information Technology Joint Ventures	-	9,121	5,632	-	-	-	1,500	-	-	1,500
FIRE-First Ring Industrial Redevelopment	1,400	45,608	-	-	-	-	55,431	(55,431)	-	(55,431)
TOTAL SPECIAL REVENUE FUND EXPENDITURES	\$ 11,636,831	\$ 10,566,324	\$ 14,310,842	\$ 10,155,303	\$ -	\$ 10,155,303	\$ 10,583,871	\$ (2,030,975)	\$ -	\$ (2,030,975)

ENTERPRISE FUNDS EXPENDITURES

Sanitary Sewer Utility	4,348,539	4,167,597	4,323,030	4,633,689	-	4,633,689	2,758,653	1,102,755	-	1,102,755
Parking System	42,954	83,259	58,847	48,178	-	48,178	44,637	(4,488)	-	(4,488)
Beloit Rd Public Housing	457,376	3,748,602	353,718	392,906	-	392,906	345,401	(17,979)	-	(17,979)
Solid Waste Fund	-	684,465	792,116	962,819	-	962,819	479,026	-	-	-
Water Utility	5,781,469	6,325,160	6,541,564	6,450,801	-	6,450,801	6,286,153	(910,486)	-	(910,486)
TOTAL ENTERPRISE FUNDS EXPENDITURES	\$ 10,630,338	\$ 15,009,083	\$ 12,069,275	\$ 12,488,333	\$ -	\$ 12,488,333	\$ 9,913,869	\$ 169,802	\$ -	\$ 169,802

City of West Allis
Expenditure Report
 Period Ended October 31, 2008
 Fiscal Month: 10
 Comparison of Prior Years Expense With 2008 Adopted Expenditures

DEPARTMENT OR ACTIVITY	2005	2006	2007	2008	2008	2008	2008	2008	2008	2008	2008	2008	2008	2008
	Actual	Actual	Actual	Adopted Expenditures	Carryovers & Transfers	Adjusted Budget	Current Period Expenditures	(Over) Under Budget						
CAPITAL PROJECTS FUND EXPENDITURES														
Capital Improvements	\$ 6,919,301	\$ 4,468,208	\$ 2,638,635	\$ -	\$ -	\$ -	\$ 3,565,983	(3,565,983)						
TIF Improvements	6,419,657	7,105,185	3,139,967	-	-	-	2,740,424	(2,740,424)						
TOTAL CAPITAL PROJECTS FUNDS EXPENDITURES	\$ 13,338,958	\$ 11,573,392	\$ 5,778,602	\$ -	\$ -	\$ -	\$ 6,306,407	\$ (6,306,407)						
INTERNAL SERVICE FUND														
Health Insurance Fund	\$ 12,754,404	\$ 13,100,588	\$ 14,586,161	15,034,000	\$ -	15,034,000	\$ 11,293,815	1,234,519						
Insurance Pool Expenditures	66,406	38,387	7,809	-	-	-	-	-						
TOTAL INTERNAL SERVICE FUND EXPENDITURES	\$ 12,820,810	\$ 13,138,975	\$ 14,593,969	\$ 15,034,000	\$ -	\$ 15,034,000	\$ 11,293,815	\$ 1,234,519						
TOTAL ALL CITY EXPENDITURES & TRANSFERS	\$ 107,587,888	\$ 109,852,238	\$ 107,624,141	\$ 100,533,074	\$ 787,749	\$ 101,320,823	\$ 87,875,640	\$ (2,992,383)						