

City of West Allis, Wisconsin

Unaudited Financial Statements

Period Ended April 30, 2008

City of West Allis

Revenue Report

Period Ended April 30, 2008

Fiscal Month: 4

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	\$ 27,749	(9,522,779)
Mobile Home/Trailer	106,836	92,983	84,004	\$90,000	\$ 75,632	45,632
Hotel/Motel	32,185	33,534	36,659	\$29,000	\$ 1,970	(7,696)
State Sales Tax	(1,666)	759	(2,280)	\$0	\$ (3,612)	(3,612)
Tax Equivalent-Beloit Rd Housing	117,809	128,870	-	\$0	\$ -	0
Tax Equivalent-Water Utility	613,556	613,556	-	\$0	\$ -	0
Tax Equivalent-Medical Office Bldg	541,341	492,078	519,926	\$511,000	\$ 519,656	349,323
Tax Equivalent-Parking Structures	-	-	-	\$0	\$ -	0
Tax Equivalent-Women's Pavillion	-	-	-	\$0	\$ -	0
Tax Equivalent-Hospital Lab Equipment	-	-	-	\$0	\$ -	0
Other Tax Equivalent (Holie,Beths.)	63,087	110,326	74,932	\$71,000	\$ 72,105	48,439
Tax Delinquencies & Penalties	186,862	306,316	305,160	\$190,000	\$ 43,577	(19,756)
Total Taxes	\$28,291,476	\$29,134,807	\$29,100,614	\$29,542,583	\$737,079	(\$9,110,449)
Intergovernmental Grants & Aids						
State Shared Revenues	\$ 8,532,789	\$ 8,521,008	\$ 8,514,956	\$8,523,922	\$ -	(2,841,307)
Expenditure Restraint Program	1,788,771	1,876,354	1,875,045	\$1,845,041	\$ -	(615,014)
Fire Insurance Premiums Tax Rebates	125,614	138,355	131,842	\$125,000	\$ -	(41,667)
Police Training	-	-	-	\$0	\$ -	0
Exempt Computer Equipment	169,472	160,032	174,715	\$155,000	\$ -	(51,667)
Municipal Services Payment	366,846	363,573	358,953	\$292,000	\$ 202,725	105,392
State Fair Municipal Payment	-	-	-	\$0	\$ -	0
State Fair Service Contract	30,000	30,000	30,000	\$30,000	\$ 30,000	20,000
Transportation/Highway Aids	2,029,692	2,112,518	2,179,504	\$2,150,000	\$ 1,122,566	405,900
Milwaukee County Library	372,383	373,321	295,033	\$300,000	\$ 209,524	109,524
Recycling and Other Grants	308,140	-	-	\$0	\$ -	0
Total Grants & Aids	\$13,723,707	\$13,575,162	\$13,560,048	\$13,420,963	\$1,564,815	(\$2,908,839)
Licenses, Permits, Fees						
Malt Beverage & Liquor	\$ 91,728	\$ 101,654	\$ 100,575	\$95,600	\$ 52,335	20,468
All Other Licenses	160,901	119,855	155,967	\$116,960	\$ 68,338	29,352
Bldg., Plumbg. & Electrical Permits	856,152	596,327	605,189	\$541,000	\$ 247,273	66,940
Planning & Development Fees	107,098	109,425	103,455	\$87,250	\$ 42,640	13,557
Overnight Parking Permits	385,267	374,093	378,159	\$360,200	\$ 154,981	34,914

City of West Allis

Revenue Report

Period Ended April 30, 2008

Fiscal Month: 4

Comparison of Prior Years Revenues with 2008 Adopted Revenues

	2005	2006		2007	2008		2008	2008	
	Actual Revenues	Actual Revenues	Actual Revenues	Actual Revenues	Adopted Revenues	Current Period Revenue	Budget	Budget Over/(Under)	
Fire Inspection Fee	92,703	46,183	88,717		\$90,000	\$	(30,000)		
All Other Permits	79,759	99,221	85,716		\$66,700	\$ 30,597	8,364		
Total Licenses, Permits, Fees	\$1,773,608	\$1,446,757	\$1,517,779		\$1,357,710	\$596,164	\$143,594		
Penalties and Forfeitures									
Court Fines & Costs	\$ 831,853	\$ 723,687	\$ 723,687		\$850,000	\$ 411,646	128,312		
Parking Violations	1,090,810	1,113,665	1,113,665		\$1,050,000	\$ 437,127	87,127		
Total Penalties and Forfeitures	\$1,922,663	\$1,837,352	\$1,837,352		\$1,900,000	\$848,772	\$215,439		
Charges for Services									
General Government	\$ 8,174	\$ 9,854	\$ 9,854		\$6,450	\$ 2,332	182		
MMSD Tunnel Rescue Admin Fee	93,942	250	250		\$200	\$ 128	61		
Ambulance Fee	842,822	824,616	824,616		\$792,502	\$ 683,601	419,433		
Fire Dept. - Inter-Facility Transports	-	-	-		\$0	\$ -	0		
Police	40,384	31,365	31,365		\$28,300	\$ 9,858	424		
Fire	42,983	32,565	32,565		\$29,275	\$ 9,418	(340)		
Milwaukee County Paramedic Aid	521,591	528,173	528,173		\$535,000	\$ 30,023	(148,311)		
Health	166,623	183,238	183,238		\$192,940	\$ 20,340	(43,974)		
Village of West Milw.-Health Servs. Agrmnt.	56,134	56,416	56,416		\$59,000	\$ 15,171	(4,496)		
Senior Center	6,900	8,330	8,330		\$8,125	\$ 469	(2,239)		
Public Works Services	120,494	154,754	154,754		\$80,500	\$ 25,691	(1,142)		
Public Works Equipment Earnings	277,952	369,236	369,236		\$200,000	\$ -	(66,667)		
HIDTA Admin Fees	60,000	70,000	70,000		\$95,000	\$ 18,125	(13,542)		
City Engineer	72,304	84,479	84,479		\$64,550	\$ 28,069	6,552		
Finance	4,006	4,429	4,429		\$0	\$ -	0		
Information Services	37,512	33,360	33,360		\$0	\$ 209	209		
Assessor	0	0	0		\$0	\$ -	0		
Print Shop	71,274	67,161	67,161		\$70,000	\$ 302	(23,031)		
City Attorney	155,413	186,528	186,528		\$50,000	\$ -	(16,667)		
CAO	227,895	81,939	81,939		\$65,000	\$ -	(21,667)		
Library	96,379	89,380	89,380		\$90,500	\$ 30,106	(60)		
City Treasurer	5,237	3,883	3,883		\$4,000	\$ 6,098	4,765		
Total Charges For Services	\$2,908,018	\$ 2,819,954	\$2,819,955		2,371,342	\$879,939	\$89,492		

City of West Allis

Revenue Report

Period Ended April 30, 2008

Fiscal Month: 4

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)
Miscellaneous Revenue						
Interest on Investment	\$ 1,468,346	\$ 2,270,966	\$ 3,264,536	\$ 1,845,000	\$ 798,738	183,738
Interest on Special Assessments	14,761	7,531	2,140	\$ 15,000	\$ 314	(4,686)
Rental of City Property	78,726	69,858	71,592	\$ 70,000	\$ 8,980	(14,353)
Green Market Rentals	90,566	60,144	97,050	\$ 93,000	\$ 5,750	(25,250)
Sale of Lands/Buildings	125,595	135,912	83,603	\$ 60,000	\$ 5,000	(15,000)
Other Sales	1,394	11,310	4,954	\$ 3,500	\$ 3,209	2,042
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	233,333
Annual Hospital Supplemental Payment	-	-	-	\$ 0	\$ -	0
Total Miscellaneous Revenue	\$2,379,387	\$2,905,722	\$3,873,875	2,436,500	\$1,171,991	\$359,824
Reserve Funds Applied						
Equity Transfers	\$ -	\$ 940,558	\$ 1,398,331	\$ 1,366,556	\$ -	(455,519)
General Fund Applied	-	-	-	\$ 500,000	\$ -	0
Total Reserve Funds Applied	\$ 0	\$ 940,558	\$ 1,398,331	1,866,556	\$ 0	(455,519)
Total General Fund Revenue	\$50,998,857	\$52,660,311	\$54,107,953	\$52,895,654	\$5,798,761	(\$11,666,457)
All Other Funds						
Debt Service Revenues						
Real Estate & Personal Property	\$ 6,491,664	\$ 7,811,114	\$ 7,354,217	\$ 7,949,759	\$ 190,202	(7,759,557)
Hospital & TIF Financing Sources	\$ 3,301,166	\$ 3,315,360	\$ 2,542,999	\$ 2,534,341	\$ 46,529	(798,251)
Total Debt Service	\$9,792,830	\$11,126,474	\$9,897,216	\$10,484,100	\$236,731	(\$8,557,808)
Special Revenue Funds						
Office of Cable Communications Revenues	\$ 523,700	\$ 561,715	\$ 589,283	\$ 485,000	\$ 17,216	-\$144,451
Community Development/Home/Rent Rehab	2,855,926	2,219,433	2,508,812	1,975,500	\$ 72,420	(586,080)
Housing Assistance Programs	2,430,865	2,441,611	2,606,997	3,343,421	\$ 879,959	(234,515)
Federal & State Health Grants	297,440	388,678	406,241	340,500	\$ 61,757	(51,743)
Police & Fire Grants	2,692,574	2,618,228	2,289,320	1,765,883	\$ 307,035	(281,593)
Miscellaneous Grants	731,222	1,409,492	5,305,848	-	\$ 1,742,747	1,742,747

City of West Allis

Revenue Report

Period Ended April 30, 2008

Fiscal Month: 4

Comparison of Prior Years Revenues with 2008 Adopted Revenues

	2005	2006	2007	2008	2008	2008	2008
	Actual Revenues	Actual Revenues	Actual Revenues	Adopted Revenues	Current Period Revenue	Budget Over/(Under)	
Information Technology Joint Ventures	-	15,800	9,700	-	\$ 17,216	17,216	
Storm Water Program	-	-	-	2,737,834	\$ -	(912,611)	
Revenue From Billings/Assessmts/Sales	2,750,558	2,702,751	3,204,986	-	\$ 874,937	874,937	
Recycling Proceeds	-	-	-	-	\$ -	-	
WA Business Improvement District	0	8,572	1,000	67,500	\$ -	(22,500)	
Quad Indemnification Fund	0	0	0	-	\$ -	0	
Total Special Revenue Funds	\$12,282,283	\$12,366,281	\$ 16,922,188	10,715,638	\$3,973,287	\$401,407	
Enterprise Funds							
Sanitary Sewer Utility	\$ 4,349,455	\$ 5,464,568	\$ 5,047,671	\$4,915,700	\$ 1,653,412	14,845	
Parking System (Meters/Property Sales)	16,466	24,036	24,599	17,300	\$ 5,684	(83)	
Parking System (Property Taxes)	10,000	10,000	20,000	10,000	\$ 4,362		
Beloit Rd Public Housing (Rent)	358,837	371,026	382,593	356,900	\$ 129,076	10,110	
Water Utility	5,795,901	5,579,999	6,087,542	6,468,325	\$ 1,851,139	(304,969)	
Total Enterprise Funds	\$10,530,659	\$11,449,629	\$ 11,562,405	11,768,225	\$3,643,673	(\$280,098)	
Capital Projects Fund							
Capital Projects	4,330,412	3,458,246	4,047,215	\$7,830,000	\$ (716)	(2,610,716)	
TIF Projects	9,806,596	6,919,879	2,852,365	4,375,000	\$ 365,056	(1,093,277)	
Total Capital Projects Fund	\$ 14,137,008	\$ 10,378,125	\$ 6,899,580	12,205,000	\$364,340	(\$3,703,993)	
Internal Service Fund							
Health Insurance Fund	14,300,036	14,782,762	15,239,644	15,034,600	\$ 4,169,345	(4,647,193)	
Insurance Pool Revenues	368,006	367,406	367,062	368,006	\$ -	(122,669)	
Total Internal Service Revenues	\$14,668,042	\$15,150,168	\$15,606,706	\$15,402,606	\$4,169,345	(\$4,769,862)	
TOTAL ALL CITY REVENUE	\$112,409,679	\$113,130,988	\$114,996,048	\$113,471,223	\$18,186,137	(\$23,929,617)	

City of West Allis
Expenditure Report
Period Ended April 30, 2008
Fiscal Month: 4

Comparison of Prior Years Expense With 2008 Adopted Expenditures

DEPARTMENT OR ACTIVITY	2006			2007			2008			2008 Current Period Expenditures	(Over)Under Budget
	Actual	Actual	Actual	Actual	Actual	Actual	Adopted Expenditures	Carryovers & Transfers	Adjusted Budget		
POLICY MAKING											
Common Council	\$ 263,499	\$ 267,291	\$ 269,200	\$ 101,365	\$ -	\$ 101,365	\$ 101,365	\$ -	\$ 101,365	\$ 95,502	\$ (61,714)
Mayor	102,505	105,546	105,583	76,726	722	77,448	76,726	722	77,448	30,821	(5,005)
	\$ 366,004	\$ 372,837	\$ 374,783	\$ 178,091	\$ 722	\$ 178,813	\$ 178,091	\$ 722	\$ 178,813	\$ 126,323	\$ (66,718)
LEGAL, JUDICIAL, ADMIN											
City Attorney	\$ 585,215	\$ 565,689	\$ 568,975	441,300	-	441,300	441,300	-	441,300	\$ 194,990	(47,890)
Municipal Court	319,492	279,988	290,205	246,772	-	246,772	246,772	-	246,772	91,304	(9,047)
City Assessor	388,070	470,979	473,388	334,238	19,453	353,691	334,238	19,453	353,691	156,057	(38,160)
City Clerk/Treasurer	462,175	493,454	488,083	424,108	27,270	451,378	424,108	27,270	451,378	179,195	(28,735)
	\$ 1,754,952	\$ 1,810,110	\$ 1,820,652	\$ 1,446,418	\$ 46,723	\$ 1,493,141	\$ 1,446,418	\$ 46,723	\$ 1,493,141	\$ 621,546	\$ (123,832)
ADMINISTRATION & FINANCE											
City Administrative Office	\$ 201,965	\$ 204,883	\$ 194,424	140,960	1,250	142,210	140,960	1,250	142,210	\$ 65,276	(17,873)
Information Services	795,943	788,780	882,868	686,189	39,740	725,929	686,189	39,740	725,929	384,119	(142,142)
Purchasing/Central Services	534,956	562,304	593,305	619,584	57,038	676,622	619,584	57,038	676,622	200,048	25,493
Human Resources	368,389	389,454	402,835	290,719	3,472	294,191	290,719	3,472	294,191	125,173	(24,877)
Finance	461,366	463,065	460,146	323,376	3,050	326,426	323,376	3,050	326,426	133,685	(24,877)
	\$ 2,362,619	\$ 2,408,486	\$ 2,533,577	\$ 2,060,828	\$ 104,550	\$ 2,165,378	\$ 2,060,828	\$ 104,550	\$ 2,165,378	\$ 908,302	\$ (186,509)
HEALTH, SAFETY, CULTURE											
Police & Fire Commission	\$ 17,628	\$ 13,070	\$ 13,695	14,400	-	14,400	14,400	-	14,400	\$ 2,616	2,184
Police Department	14,597,343	14,658,324	14,898,582	10,696,100	1,227,600	11,923,700	10,696,100	1,227,600	11,923,700	4,365,700	(391,133)
Fire Department	11,196,059	11,320,719	11,784,431	8,303,774	57,404	8,361,178	8,303,774	57,404	8,361,178	3,366,441	(579,381)
Planning	175,403	181,873	250,947	141,150	20,000	161,150	141,150	20,000	161,150	60,226	(6,509)
Bldg Inspection & Zoning	982,776	1,026,353	1,089,763	728,325	43,535	771,860	728,325	43,535	771,860	329,844	(72,557)
Health Department	1,935,479	1,949,485	1,966,377	1,444,576	2,659	1,447,235	1,444,576	2,659	1,447,235	616,463	(134,052)
Senior Center	145,363	167,708	194,248	158,971	7,000	165,971	158,971	7,000	165,971	63,729	(8,405)
Public Library	2,115,238	2,073,646	2,106,967	1,748,672	46,313	1,794,985	1,748,672	46,313	1,794,985	629,694	(31,365)
	\$ 31,165,289	\$ 31,391,178	\$ 32,305,010	\$ 23,235,988	\$ 1,404,511	\$ 24,640,479	\$ 23,235,988	\$ 1,404,511	\$ 24,640,479	\$ 9,434,712	\$ (1,221,219)
PUBLIC WORKS, ENGINEERING											
Public Works	\$ 10,771,424	\$ 10,358,957	\$ 10,715,131	8,068,968	111,199	8,180,167	8,068,968	111,199	8,180,167	\$ 3,806,474	(1,079,752)
Recycling Program	-	-	-	-	-	-	-	-	-	-	-
Engineering	1,200,076	1,254,201	1,265,449	931,515	16,120	947,635	931,515	16,120	947,635	324,586	(8,707)
	\$ 11,971,500	\$ 11,613,158	\$ 11,980,581	\$ 9,000,483	\$ 127,319	\$ 9,127,802	\$ 9,000,483	\$ 127,319	\$ 9,127,802	\$ 4,131,060	\$ (1,088,459)

City of West Allis
Expenditure Report
 Period Ended April 30, 2008
 Fiscal Month: 4

Comparison of Prior Years Expense With 2008 Adopted Expenditures

DEPARTMENT OR ACTIVITY	2005	2006	2007	2008	2008	2008	2008	2008	(Over)Under
	Actual	Actual	Actual	Actual	Adopted Expenditures	Carryovers & Transfers	Adjusted Budget	Current Period Expenditures	Budget
GENERAL EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Acqs, Bldgs, & Prot	-	-	-	-	-	-	-	-	-
Taxes, Refunds & Adjustments	-	-	-	-	-	-	-	-	-
Promos, Celebrations, Awards	54,372	61,089	60,165	71,175	71,175	7,374	78,549	14,303	11,880
General	1,173,067	843,479	225,537	523,230	523,230	144,144	667,374	307,200	(84,742)
Fringe Benefits	370,532	312,267	407,448	16,379,461	16,379,461	(1,022,151)	15,357,310	251,209	4,867,894
Debt Issuance Costs	-	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-	-
TOTAL GENERAL FUND EXPENDITURES	1,597,972	1,216,835	693,149	16,973,866	16,973,866	(870,633)	16,103,233	572,712	4,795,032
TRANSFERS TO OTHER FUNDS	49,218,335	48,812,603	49,707,752	52,895,654	52,895,654	813,192	53,708,846	15,794,653	2,108,295
TOTAL EXPENDITURES & TRANSFERS	\$ 49,502,906	\$ 48,812,603	\$ 50,632,752	\$ 52,895,654	\$ 52,895,654	\$ 813,192	\$ 53,708,846	\$ 15,794,653	\$ 2,108,295
*** ALL OTHER FUNDS ***									
DEBT									
General Debt Service Expenditures	4,252,389	10,751,860	10,238,700	4,356,266	4,356,266	-	4,356,266	4,777,655	
Hospital & TIF Debt Service Expenditures	5,405,658	-	-	5,603,458	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	\$ -	\$ 9,959,724	\$ 4,777,655	\$ -
SPECIAL REVENUE FUNDS EXPENDITURES									
Office of Cable Communications	647,927	502,133	603,839	640,270	640,270	-	640,270	89,302	124,121
Community Development Programs	2,251,561	1,830,873	1,574,219	2,677,086	2,677,086	-	2,677,086	291,907	600,455
Housing Assistance Programs	3,018,207	2,668,937	3,297,662	3,456,934	3,456,934	-	3,456,934	1,067,100	85,211
Federal & State Health Grants	297,440	388,678	406,239	-	-	-	-	106,234	(106,234)
Police & Fire Grants	2,680,829	2,705,985	2,309,583	-	-	-	-	554,817	(554,817)
Miscellaneous Grants	688,042	283,504	3,435,185	-	-	-	-	2,055,602	(2,055,602)
Storm Water Program	2,051,425	2,065,749	1,816,016	3,381,013	3,381,013	-	3,381,013	355,590	771,415
Centennial Celebration Fund	-	65,738	862,467	-	-	-	-	(750)	
Information Technology Joint Ventures	-	9,121	5,632	-	-	-	-	-	
WA Business Improvement District (BID)	1,400	45,608	-	-	-	-	-	18,196	(18,196)
TOTAL SPECIAL REVENUE FUND EXPENDITURES	\$ 11,636,831	\$ 10,566,324	\$ 14,310,842	\$ 10,155,303	\$ 10,155,303	\$ -	\$ 10,155,303	\$ 4,537,998	\$ (1,153,647)
ENTERPRISE FUNDS EXPENDITURES									
Sanitary Sewer Utility	4,348,539	4,167,597	4,323,030	4,633,689	4,633,689	-	4,633,689	117,532	1,427,031
Parking System	42,954	83,259	58,847	48,178	48,178	-	48,178	17,760	(1,700)
Beloit Rd Public Housing	457,376	3,748,602	353,718	392,906	392,906	-	392,906	87,255	43,714
Solid Waste Fund	-	684,465	792,116	962,819	962,819	-	962,819	134,170	
Water Utility	5,781,469	6,325,160	6,541,564	6,450,801	6,450,801	-	6,450,801	1,552,796	597,471
TOTAL ENTERPRISE FUNDS EXPENDITURES	\$ 10,630,338	\$ 15,009,083	\$ 12,089,275	\$ 12,488,393	\$ 12,488,393	\$ -	\$ 12,488,393	\$ 1,909,512	\$ 2,066,515

City of West Allis
Expenditure Report
Period Ended April 30, 2008
Fiscal Month: 4
Comparison of Prior Years Expense With 2008 Adopted Expenditures

DEPARTMENT OR ACTIVITY	2005 Actual	2006 Actual	2007 Actual	2008		2008 Current Period Expenditures	(Over)Under Budget
				Adopted Expenditures	Carryovers & Transfers		
CAPITAL PROJECTS FUND EXPENDITURES							
Capital Improvements	\$ 6,919,301	\$ 4,468,208	\$ 2,638,635		\$ -	\$ 99,888	(99,888)
TIF Improvements	6,419,657	7,105,185	3,139,967		-	(520,925)	520,925
TOTAL CAPITAL PROJECTS FUNDS EXPENDITURES	\$ 13,338,958	\$ 11,573,392	\$ 5,778,602	\$ -	\$ -	\$ (421,036)	\$ 421,036
INTERNAL SERVICE FUND							
Health Insurance Fund	\$ 12,754,404	\$ 13,100,588	\$ 14,586,161	15,034,000	-	3,933,403	1,077,930
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	\$ -	\$ 3,933,403	\$ 1,077,930
TOTAL ALL CITY EXPENDITURES & TRANSFERS	\$ 107,587,888	\$ 109,852,238	\$ 107,624,141	\$ 100,533,074	\$ 813,192	\$ 30,532,186	\$ 4,520,130