

City of West Allis, Wisconsin

Unaudited Financial Statements

Period Ended May 31, 2008

City of West Allis

Revenue Report

Period Ended May 31, 2008

Fiscal Month: 5

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 Actual	Budget Over(Under)	
Taxes							
Real Estate & Personal Property	\$ 26,631,466	\$ 27,356,385	\$ 28,082,213	\$28,651,583	\$ 28,430	(11,909,729)	
Mobile Home/Trailer	106,836	92,983	84,004	\$90,000	\$ 84,592	47,092	
Hotel/Motel	32,185	33,534	36,659	\$29,000	\$ (257)	(12,341)	
State Sales Tax	(1,666)	759	(2,280)	\$0	\$ (3,593)	(3,593)	
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	306,740	
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	42,522	
Tax Delinquencies & Penalties	186,862	306,316	305,160	\$190,000	\$ 69,679	(9,488)	
Total Taxes	\$28,291,476	\$29,134,807	\$29,100,614	\$29,542,583	\$770,612	(\$11,538,797)	
Intergovernmental Grants & Aids							
State Shared Revenues	\$ 8,532,789	\$ 8,521,008	\$ 8,514,956	\$8,523,922	\$ -	(3,551,634)	
Expenditure Restraint Program	1,788,771	1,876,354	1,875,045	\$1,845,041	\$ -	(768,767)	
Fire Insurance Premiums Tax Rebates	125,614	138,355	131,842	\$125,000	\$ -	(52,083)	
Police Training	-	-	-	\$0	\$ -	0	
Exempt Computer Equipment	169,472	160,032	174,715	\$155,000	\$ -	(64,583)	
Municipal Services Payment	366,846	363,573	358,953	\$292,000	\$ 202,725	81,058	
State Fair Municipal Payment	-	-	-	\$0	\$ -	0	
State Fair Service Contract	30,000	30,000	30,000	\$30,000	\$ 30,000	17,500	
Transportation/Highway Aids	2,029,692	2,112,518	2,179,504	\$2,150,000	\$ 1,122,566	226,733	
Milwaukee County Library	372,383	373,321	295,033	\$300,000	\$ 209,524	84,524	
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	(\$4,027,253)	
Licenses, Permits, Fees							
Malt Beverage & Liquor	\$ 91,728	\$ 101,654	\$ 100,575	\$95,600	\$ 84,295	44,462	
All Other Licenses	160,901	119,855	155,967	\$116,960	\$ 97,054	48,320	
Bldg., Plumbg. & Electrical Permits	856,152	596,327	605,189	\$541,000	\$ 313,691	88,274	
Planning & Development Fees	107,098	109,425	103,455	\$87,250	\$ 50,165	13,811	
Overnight Parking Permits	385,267	374,093	378,159	\$360,200	\$ 170,243	20,160	

City of West Allis

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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 Actual	Budget Over(Under)	
Fire Inspection Fee	92,703	46,183	88,717	\$90,000	\$ -	(37,500)	
All Other Permits	79,759	99,221	85,716	\$66,700	\$ 38,798	11,006	
Total Licenses, Permits, Fees	\$1,773,608	\$1,446,757	\$1,517,779	\$1,357,710	\$754,245	\$188,533	
Penalties and Forfeitures							
Court Fines & Costs	\$ 831,853	\$ 723,687	\$ 723,687	\$850,000	\$ 492,932	138,766	
Parking Violations	1,090,810	1,113,665	1,113,665	\$1,050,000	\$ 539,288	101,788	
Total Penalties and Forfeitures	\$1,922,663	\$1,837,352	\$1,837,352	\$1,900,000	\$1,032,220	\$240,554	
Charges for Services							
General Government	\$ 8,174	\$ 9,854	\$ 9,854	\$6,450	\$ 2,758	71	
MMSD Tunnel Rescue Admin Fee	93,942	250	250	\$200	\$ 128	45	
Ambulance Fee	842,822	824,616	824,616	\$792,502	\$ 641,438	311,228	
Fire Dept. - Inter-Facility Transports	-	-	-	\$0	\$ -	0	
Police	40,384	31,365	31,365	\$28,300	\$ 12,357	565	
Fire	42,983	32,565	32,565	\$29,275	\$ 11,973	(225)	
Milwaukee County Paramedic Aid	521,591	528,173	528,173	\$535,000	\$ 42,268	(180,648)	
Health	166,623	183,238	183,238	\$192,940	\$ 50,799	(29,593)	
Village of West Milw.-Health Servs. Agrmnt.	56,134	56,416	56,416	\$59,000	\$ 20,228	(4,355)	
Senior Center	6,900	8,330	8,330	\$8,125	\$ 966	(2,419)	
Public Works Services	120,494	154,754	154,754	\$80,500	\$ 32,699	(843)	
Public Works Equipment Earnings	277,952	369,236	369,236	\$200,000	\$ -	(83,333)	
HIDTA Admin Fees	60,000	70,000	70,000	\$95,000	\$ 20,325	(19,258)	
City Engineer	72,304	84,479	84,479	\$64,550	\$ 30,465	3,569	
Finance	4,006	4,429	4,429	\$0	\$ -	0	
Information Services	37,512	33,360	33,360	\$0	\$ 114	114	
Assessor	0	0	0	\$0	\$ -	0	
Print Shop	71,274	67,161	67,161	\$70,000	\$ 5,189	(23,977)	
City Attorney	155,413	186,528	186,528	\$50,000	\$ -	(20,833)	
CAO	227,895	81,939	81,939	\$65,000	\$ -	(27,083)	
Library	96,379	89,380	89,380	\$90,500	\$ 38,316	607	
City Treasurer	5,237	3,883	3,883	\$4,000	\$ 6,128	4,461	
Total Charges For Services	\$2,908,018	\$ 2,819,954	\$2,819,955	2,371,342	\$916,152	(\$71,907)	

City of West Allis

Revenue Report

Period Ended May 31, 2008

Fiscal Month: 5

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	Budget Over(Under)
Miscellaneous Revenue						
Interest on Investment	\$ 1,468,346	\$ 2,270,966	\$ 3,264,536	\$1,845,000	\$ 904,940	136,190
Interest on Special Assessments	14,761	7,531	2,140	\$15,000	\$ 438	(5,812)
Rental of City Property	78,726	69,858	71,592	\$70,000	\$ 11,225	(17,942)
Green Market Rentals	90,566	60,144	97,050	\$93,000	\$ 27,740	(11,010)
Sale of Lands/Buildings	125,595	135,912	83,603	\$60,000	\$ 5,000	(20,000)
Other Sales	1,394	11,310	4,954	\$3,500	\$ 8,274	6,816
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	204,167
Annual Hospital Supplemental Payment	-	-	-	\$0	\$ -	0
Total Miscellaneous Revenue	\$2,379,387	\$2,905,722	\$3,873,875	2,436,500	\$1,307,617	\$292,408
Reserve Funds Applied						
Equity Transfers	\$ -	\$ 940,558	\$ 1,398,331	\$1,366,556	\$ -	(569,398)
General Fund Applied	-	-	-	\$500,000	\$ -	0
Total Reserve Funds Applied	\$0	\$940,558	\$1,398,331	1,866,556	\$0	(569,398)
Total General Fund Revenue	\$50,998,857	\$52,660,311	\$54,107,953	\$52,895,654	\$6,345,662	(\$15,485,860)
All Other Funds						
Debt Service Revenues						
Real Estate & Personal Property	\$ 6,491,664	\$ 7,811,114	\$ 7,354,217	\$7,949,759	\$ 232,134	(7,717,625)
Hospital & TIF Financing Sources	\$ 3,301,166	\$ 3,315,360	\$ 2,542,999	\$2,534,341	\$ 1,958,322	902,346
Total Debt Service	\$9,792,830	\$11,126,474	\$9,897,216	\$10,484,100	\$2,190,456	(\$6,815,278)
Special Revenue Funds						
Office of Cable Communications Revenues	\$ 523,700	\$ 561,715	\$ 589,283	\$ 485,000	\$ 148,754	-\$53,330
Community Development/Home/Rent Rehab	2,855,926	2,219,433	2,508,812	1,975,500	\$ 91,705	(731,420)
Housing Assistance Programs	2,430,865	2,441,611	2,606,997	3,343,421	\$ 1,106,449	(286,643)
Federal & State Health Grants	297,440	388,678	406,241	340,500	\$ 116,581	(25,294)
Police & Fire Grants	2,692,574	2,618,228	2,289,320	1,765,883	\$ 585,043	(150,742)
Miscellaneous Grants	731,222	1,409,492	5,305,848	-	\$ 2,745,860	2,745,860

City of West Allis

Revenue Report

Period Ended May 31, 2008

Fiscal Month: 5

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 Actual	Budget Over(Under)	
Information Technology Joint Ventures	-	15,800	9,700	-	\$ 17,216	17,216	
Storm Water Program	-	-	-	2,737,834	\$ -	(1,140,764)	
Revenue From Billings/Assessmts/Sales	2,750,558	2,702,751	3,204,986	-	\$ 1,328,479	1,328,479	
Recycling Proceeds	-	-	-	-	\$ -	-	
WA Business Improvement District	0	8,572	1,000	67,500	\$ -	(28,125)	
Quad Indemnification Fund	0	0	0	-	\$ -	0	
Total Special Revenue Funds	\$12,282,283	\$12,366,281	\$ 16,922,188	10,715,638	\$6,140,087	\$1,675,238	
Enterprise Funds							
Sanitary Sewer Utility	\$ 4,349,455	\$ 5,464,568	\$ 5,047,671	\$4,915,700	\$ 2,301,852	253,644	
Parking System (Meters/Property Sales)	16,466	24,036	24,599	17,300	\$ 6,418	(790)	
Parking System (Property Taxes)	10,000	10,000	20,000	10,000	\$ -	-	
Beloit Rd Public Housing (Rent)	358,837	371,026	382,593	356,900	\$ 161,171	12,463	
Water Utility	5,795,901	5,579,999	6,087,542	6,468,325	\$ 2,499,383	(195,753)	
Total Enterprise Funds	\$10,530,659	\$11,449,629	\$ 11,562,405	11,768,225	\$4,968,824	\$69,564	
Capital Projects Fund							
Capital Projects	4,330,412	3,458,246	4,047,215	\$7,830,000	\$ (1,933)	(3,264,433)	
TIF Projects	9,806,596	6,919,879	2,852,365	4,375,000	\$ 365,056	(1,457,860)	
Total Capital Projects Fund	\$ 14,137,008	\$ 10,378,125	\$ 6,899,580	12,205,000	\$363,124	(\$4,722,293)	
Internal Service Fund							
Health Insurance Fund	14,300,036	14,782,762	15,239,644	15,034,600	\$ 5,445,849	(5,901,293)	
Insurance Pool Revenues	368,006	367,406	367,062	368,006	\$ -	(153,336)	
Total Internal Service Revenues	\$14,668,042	\$15,150,168	\$15,606,706	\$15,402,606	\$5,445,849	(\$6,054,629)	
TOTAL ALL CITY REVENUE	\$112,409,679	\$113,130,988	\$114,996,048	\$113,471,223	\$25,454,002	(\$25,431,966)	

City of West Allis
Expenditure Report
 Period Ended May 31, 2008
 Fiscal Month: 5

Comparison of Prior Years Expense With 2008 Adopted Expenditures

DEPARTMENT OR ACTIVITY	2008			2008 Carryovers & Transfers	Adjusted Budget	2008		(Over)/Under Budget
	2005 Actual	2006 Actual	2007 Actual			Adopted Expenditures	Current Period Expenditures	
POLICY MAKING								
Common Council	\$ 263,499	\$ 267,291	\$ 269,200	\$ -	\$ 101,365	\$ 114,468	\$ (72,232)	
Mayor	102,505	105,546	105,583	722	77,448	37,867	(5,597)	
	\$ 366,004	\$ 372,837	\$ 374,783	\$ 722	\$ 178,813	\$ 152,335	\$ (77,829)	
LEGAL, JUDICIAL, ADMIN								
City Attorney	\$ 585,215	\$ 565,689	\$ 568,975	\$ 19,500	\$ 460,800	\$ 243,895	(51,895)	
Municipal Court	319,492	279,988	290,205	-	246,772	117,866	(15,044)	
City Assessor	388,070	470,979	473,388	19,453	353,691	194,555	(47,183)	
City Clerk/Treasurer	462,175	493,454	488,083	27,270	451,378	214,867	(26,793)	
	\$ 1,754,952	\$ 1,810,110	\$ 1,820,652	\$ 66,223	\$ 1,512,641	\$ 771,182	\$ (140,915)	
ADMINISTRATION & FINANCE								
City Administrative Office	\$ 201,965	\$ 204,883	\$ 194,424	\$ 1,250	\$ 142,210	\$ 82,474	(23,220)	
Information Services	795,943	788,780	882,868	39,740	725,929	438,889	(136,419)	
Purchasing/Central Services	534,956	562,304	593,305	57,038	676,622	244,392	37,534	
Human Resources	368,389	389,454	402,835	3,472	294,191	157,952	(35,373)	
Finance	461,366	463,065	460,146	3,050	326,426	170,846	(34,835)	
	\$ 2,362,619	\$ 2,408,486	\$ 2,533,577	\$ 104,550	\$ 2,165,378	\$ 1,094,553	\$ (192,312)	
HEALTH, SAFETY, CULTURE								
Police & Fire Commission	\$ 17,628	\$ 13,070	\$ 13,695	\$ -	\$ 14,400	\$ 9,051	(3,051)	
Police Department	14,597,343	14,658,324	14,898,582	2,015,034	12,711,134	5,482,632	(186,327)	
Fire Department	11,196,059	11,320,719	11,784,431	57,404	8,361,178	4,226,238	(742,414)	
Planning	175,403	181,873	250,947	20,000	161,150	78,667	(11,521)	
Bldg Inspection & Zoning	982,776	1,026,353	1,089,763	43,535	771,860	424,503	(102,895)	
Health Department	1,935,479	1,949,485	1,966,377	2,659	1,444,576	774,150	(171,135)	
Senior Center	145,363	167,708	194,248	7,000	165,971	79,817	(10,662)	
Public Library	2,115,238	2,073,646	2,106,967	46,313	1,794,985	762,715	(14,805)	
	\$ 31,165,289	\$ 31,391,178	\$ 32,305,010	\$ 2,191,945	\$ 25,427,913	\$ 11,837,772	\$ (1,242,809)	
PUBLIC WORKS, ENGINEERING								
Public Works	\$ 10,771,424	\$ 10,358,957	\$ 10,715,131	\$ 111,199	\$ 8,180,167	\$ 4,805,953	(1,397,550)	
Recycling Program	-	-	-	-	-	-	-	
Engineering	1,200,076	1,254,201	1,265,449	16,120	947,635	416,375	(21,527)	
	\$ 11,971,500	\$ 11,613,158	\$ 11,980,581	\$ 127,319	\$ 9,127,802	\$ 5,222,328	\$ (1,419,077)	

City of West Allis
Expenditure Report
Period Ended May 31, 2008
Fiscal Month: 5

Comparison of Prior Years Expense With 2008 Adopted Expenditures

DEPARTMENT OR ACTIVITY	2005	2006	2007	2008	2008	2008	(Over)Under Budget
	Actual	Actual	Actual	Adopted Expenditures	Carryovers & Transfers	Current Period Expenditures	
GENERAL EXPENSE							
Public Acqs, Bldgs, & Prot	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Taxes, Refunds & Adjustments	-	-	-	-	-	-	-
Promos,Celebrations,Awards	54,372	61,089	60,165	71,175	7,374	14,731	17,998
General	1,173,067	843,479	225,537	523,230	144,144	349,186	(71,114)
Fringe Benefits	370,532	312,267	407,448	16,379,461	(1,809,585)	352,450	5,718,332
Debt Issuance Costs	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
TOTAL GENERAL FUND EXPENDITURES	1,597,972	1,216,835	693,149	16,973,866	(1,658,067)	716,367	5,665,216
TRANSFERS TO OTHER FUNDS	49,218,335	48,812,603	49,707,752	52,895,654	832,692	19,794,537	2,592,274
TOTAL EXPENDITURES & TRANSFERS	\$ 49,502,906	\$ 48,812,603	\$ 50,632,752	\$ 52,895,654	\$ 832,692	\$ 19,794,537	\$ 2,592,274
*** ALL OTHER FUNDS ***							
DEBT							
General Debt Service Expenditures	\$ 4,252,389	\$ 10,751,860	\$ 10,238,700	4,356,266	-	4,838,394	-
Hospital & TIF Debt Service Expenditures	5,405,658	-	-	5,603,458	-	-	-
TOTAL DEBT SERVICE FUND EXPENDITURES	\$ 9,658,047	\$ 10,751,860	\$ 10,238,700	\$ 9,959,724	\$ -	\$ 4,838,394	\$ -
SPECIAL REVENUE FUNDS EXPENDITURES							
Office of Cable Communications	\$ 647,927	\$ 502,133	\$ 603,839	640,270	-	113,216	153,563
Community Development Programs	2,251,561	1,830,873	1,574,219	2,677,086	-	376,142	739,310
Housing Assistance Programs	3,018,207	2,668,937	3,297,662	3,456,934	-	1,311,328	129,061
Federal & State Health Grants	297,440	388,678	406,239	-	-	132,420	(132,420)
Police & Fire Grants	2,680,829	2,705,985	2,309,583	-	-	718,472	(718,472)
Miscellaneous Grants	688,042	283,504	3,435,185	-	-	2,057,059	(2,057,059)
Storm Water Program	2,051,425	2,065,749	1,816,016	3,381,013	-	461,500	947,255
Centennial Celebration Fund	-	65,738	862,467	-	-	79,596	-
Information Technology Joint Ventures	1,400	9,121	5,632	-	-	-	-
FIRE-First Ring Industrial Redevelopment	-	45,608	-	-	-	19,154	(19,154)
TOTAL SPECIAL REVENUE FUND EXPENDITURES	\$ 11,636,831	\$ 10,566,324	\$ 14,310,842	\$ 10,155,303	\$ -	\$ 5,268,887	(957,915)
ENTERPRISE FUNDS EXPENDITURES							
Sanitary Sewer Utility	\$ 4,348,539	\$ 4,167,597	\$ 4,323,030	4,633,689	-	429,485	1,501,219
Parking System	42,954	83,259	58,847	48,178	-	18,267	1,807
Beloit Rd Public Housing	457,376	3,748,602	353,718	392,906	-	105,055	58,656
Solid Waste Fund	-	684,465	792,116	962,819	-	181,048	-
Water Utility	5,781,469	6,325,160	6,541,564	6,450,801	-	2,253,874	433,960
TOTAL ENTERPRISE FUNDS EXPENDITURES	\$ 10,630,338	\$ 15,009,083	\$ 12,069,275	\$ 12,488,393	\$ -	\$ 2,987,728	\$ 1,995,642

City of West Allis
Expenditure Report
Period Ended May 31, 2008
Fiscal Month: 5
Comparison of Prior Years Expense With 2008 Adopted Expenditures

DEPARTMENT OR ACTIVITY	2005 Actual	2006 Actual	2007 Actual	2008		2008 Carryovers & Transfers	Adjusted Budget	2008 Current Period Expenditures	(Over)Under Budget
				Adopted Expenditures	-				
CAPITAL PROJECTS FUND EXPENDITURES									
Capital Improvements	\$ 6,919,301	\$ 4,468,208	\$ 2,638,635		\$ -			\$ 213,332	(213,332)
TIF Improvements	6,419,657	7,105,185	3,139,967		-			(247,256)	247,256
TOTAL CAPITAL PROJECTS FUNDS EXPENDITURES	\$ 13,338,958	\$ 11,573,392	\$ 5,778,602	\$ -	\$ -	\$ -	\$ -	\$ (33,925)	\$ 33,925
INTERNAL SERVICE FUND									
Health Insurance Fund	\$ 12,754,404	\$ 13,100,588	\$ 14,586,161	15,034,000	\$ -		15,034,000	\$ 5,157,253	1,106,914
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	\$ 5,157,253	\$ 1,106,914
TOTAL ALL CITY EXPENDITURES & TRANSFERS	\$ 107,587,888	\$ 109,852,238	\$ 107,624,141	\$ 100,533,074	\$ 832,692	\$ 101,365,766	\$ 38,012,874	\$ 4,770,840	