

City of West Allis, Wisconsin

Unaudited Financial Statements

Period Ended August 31, 2008

City of West Allis

Revenue Report

Period Ended August 31, 2008

Fiscal Month: 8

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)
Taxes						
Real Estate & Personal Property	\$ 26,631,466	\$ 27,356,385	\$ 28,082,213	\$ 28,651,583	\$ 2,798,930	(16,302,125)
Mobile Home/Trailer	106,836	92,983	84,004	\$90,000	105,673	45,673
Hotel/Motel	32,185	33,534	36,659	\$29,000	11,100	(8,234)
State Sales Tax	(1,666)	759	(2,280)	\$0	(2,103)	(2,103)
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	178,990
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	79,282	31,949
Tax Delinquencies & Penalties	186,862	306,316	305,160	\$190,000	165,458	38,792
Total Taxes	\$28,291,476	\$29,134,807	\$29,100,614	\$29,542,583	\$3,677,997	(\$16,017,059)
Intergovernmental Grants & Aids						
State Shared Revenues	\$ 8,532,789	\$ 8,521,008	\$ 8,514,956	\$8,523,922	\$ 1,278,588	(4,404,026)
Expenditure Restraint Program	1,788,771	1,876,354	1,875,045	\$1,845,041	1,845,041	615,013
Fire Insurance Premiums Tax Rebates	125,614	138,355	131,842	\$125,000	131,147	47,814
Police Training	-	-	-	\$0	-	0
Exempt Computer Equipment	169,472	160,032	174,715	\$155,000	159,683	56,350
Municipal Services Payment	366,846	363,573	358,953	\$292,000	292,725	98,058
State Fair Municipal Payment	-	-	-	\$0	-	0
State Fair Service Contract	30,000	30,000	30,000	\$30,000	30,000	10,000
Transportation/Highway Aids	2,029,692	2,112,518	2,179,504	\$2,150,000	1,683,849	250,516
Milwaukee County Library	372,383	373,321	295,033	\$300,000	209,524	9,524
Recycling and Other Grants	308,140	-	-	\$0	-	0
Total Grants & Aids	\$13,723,707	\$13,575,162	\$13,560,048	\$13,420,963	\$5,630,557	(\$3,316,751)
Licenses, Permits, Fees						
Malt Beverage & Liquor	\$ 91,728	\$ 101,654	\$ 100,575	\$95,600	\$ 95,535	31,802
All Other Licenses	160,901	119,855	155,967	\$116,960	124,239	46,265
Bldg., Plumbg. & Electrical Permits	856,152	596,327	605,189	\$541,000	461,153	100,487
Planning & Development Fees	107,098	109,425	103,455	\$87,250	71,870	13,703
Overnight Parking Permits	385,267	374,093	378,159	\$360,200	268,261	28,128

City of West Allis
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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	Budget Over(Under)
Fire Inspection Fee	92,703	46,183	88,717	\$90,000	\$	(60,000)
All Other Permits	79,759	99,221	85,716	\$66,700	\$	9,998
Total Licenses, Permits, Fees	\$1,773,608	\$1,446,757	\$1,517,779	\$1,357,710	\$1,075,523	\$170,383
Penalties and Forfeitures						
Court Fines & Costs	\$ 831,853	\$ 723,687	\$ 723,687	\$850,000	\$	160,575
Parking Violations	1,090,810	1,113,665	1,113,665	\$1,050,000	\$	129,466
Total Penalties and Forfeitures	\$1,922,663	\$1,837,352	\$1,837,352	\$1,900,000	\$1,556,708	\$290,041
Charges for Services						
General Government	\$ 8,174	\$ 9,854	\$ 9,854	\$6,450	\$	1,013
MMSD Tunnel Rescue Admin Fee	93,942	250	250	\$200	\$	(5)
Ambulance Fee	842,822	824,616	824,616	\$792,502	\$	550,131
Fire Dept. - Inter-Facility Transports	-	-	-	\$0	\$	0
Police	40,384	31,365	31,365	\$28,300	\$	3,384
Fire	42,983	32,565	32,565	\$29,275	\$	1,919
Milwaukee County Paramedic Aid	521,591	528,173	528,173	\$535,000	\$	(267,508)
Health	166,623	183,238	183,238	\$192,940	\$	37,085
Village of West Milw. -Health Servs. Agrmnt.	56,134	56,416	56,416	\$59,000	\$	1,123
Senior Center	6,900	8,330	8,330	\$8,125	\$	(4,360)
Public Works Services	120,494	154,754	154,754	\$80,500	\$	41,770
Public Works Equipment Earnings	277,952	369,236	369,236	\$200,000	\$	196,985
HIDTA Admin Fees	60,000	70,000	70,000	\$95,000	\$	(33,407)
City Engineer	72,304	84,479	84,479	\$64,550	\$	4,803
Finance	4,006	4,429	4,429	\$0	\$	0
Information Services	37,512	33,360	33,360	\$0	\$	177
Assessor	0	0	0	\$0	\$	0
Print Shop	71,274	67,161	67,161	\$70,000	\$	(11,735)
City Attorney	155,413	186,528	186,528	\$50,000	\$	(18,270)
CAO	227,895	81,939	81,939	\$65,000	\$	(43,333)
Library	96,379	89,380	89,380	\$90,500	\$	2,372
City Treasurer	5,237	3,883	3,883	\$4,000	\$	3,641
Total Charges For Services	\$2,908,018	\$ 2,819,954	\$2,819,955	2,371,342	\$2,046,678	\$465,783

City of West Allis
Revenue Report
Period Ended August 31, 2008
Fiscal Month: 8
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	\$ 1,299,198	69,198
Interest on Special Assessments	14,761	7,531	2,140	\$15,000	\$ 861	(9,139)
Rental of City Property	78,726	69,858	71,592	\$70,000	\$ 17,958	(28,709)
Green Market Rentals	90,566	60,144	97,050	\$93,000	\$ 51,522	(10,478)
Sale of Lands/Builidngs	125,595	135,912	83,603	\$60,000	\$ 122,696	82,696
Other Sales	1,394	11,310	4,954	\$3,500	\$ 8,399	6,066
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	116,667
Annual Hospital Supplemental Payment	-	-	-	\$0	\$ -	0
Total Miscellaneous Revenue	\$2,379,387	\$2,905,722	\$3,873,875	2,436,500	\$1,850,635	\$226,302
Reserve Funds Applied						
Equity Transfers	\$ -	\$ 940,558	\$ 1,398,331	\$1,366,556	\$ 250,541	(660,496)
General Fund Applied	-	-	-	\$500,000	\$ -	0
Total Reserve Funds Applied	\$0	\$940,558	\$1,398,331	1,866,556	\$250,541	(660,496)
Total General Fund Revenue	\$50,998,857	\$52,660,311	\$54,107,953	\$52,895,654	\$16,088,639	(\$18,841,797)
All Other Funds						
Debt Service Revenues						
Real Estate & Personal Property	\$ 6,491,664	\$ 7,811,114	\$ 7,354,217	\$7,949,759	\$ 576,138	(7,373,621)
Hospital & TIF Financing Sources	\$ 3,301,166	\$ 3,315,360	\$ 2,542,999	\$2,534,341	\$ 1,958,322	268,761
Total Debt Service	\$9,792,830	\$11,126,474	\$9,897,216	\$10,484,100	\$2,534,460	(\$7,104,860)
Special Revenue Funds						
Office of Cable Communications Revenues	\$ 523,700	\$ 561,715	\$ 589,283	\$ 485,000	\$ 295,373	-\$27,961
Community Development/Home/Rent Rehab	2,855,926	2,219,433	2,508,812	1,975,500	\$ 700,219	(616,781)
Housing Assistance Programs	2,430,865	2,441,611	2,606,997	3,343,421	\$ 1,749,306	(479,642)
Federal & State Health Grants	297,440	388,678	406,241	340,500	\$ 238,496	11,496
Police & Fire Grants	2,692,574	2,618,228	2,289,320	1,765,883	\$ 1,187,632	10,377
Miscellaneous Grants	731,222	1,409,492	5,305,848	-	\$ 3,100,790	3,100,790

City of West Allis

Revenue Report
 Period Ended August 31, 2008
 Fiscal Month: 8
 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)
Information Technology Joint Ventures	-	15,800	9,700		17,216	17,216
Storm Water Program	-	-	-	2,737,834	-	(1,825,223)
Revenue From Billings/Assessmnts/Sales	2,750,558	2,702,751	3,204,986	-	2,066,515	2,066,515
Recycling Proceeds	-	-	-	-	-	-
WA Business Improvement District	0	8,572	1,000	67,500	-	(45,000)
Quad Indemnification Fund	0	0	0	-	-	0
Total Special Revenue Funds	\$12,282,283	\$12,366,281	\$16,922,188	10,715,638	\$9,355,546	\$2,211,787
Enterprise Funds						
Sanitary Sewer Utility	\$ 4,349,455	\$ 5,464,568	\$ 5,047,671	\$4,915,700	\$ 3,715,303	438,170
Parking System (Meters/Property Sales)	16,466	24,036	24,599	17,300	\$ 9,829	(1,705)
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	\$ 253,862	15,929
Water Utility	5,795,901	5,579,999	6,087,542	6,468,325	\$ 4,039,407	(272,810)
Total Enterprise Funds	\$10,530,659	\$11,449,629	\$11,562,405	11,768,225	\$8,018,400	\$179,584
Capital Projects Fund						
Capital Projects	4,330,412	3,458,246	4,047,215	\$7,830,000	\$ 2,997,737	(2,222,263)
TIF Projects	9,806,596	6,919,879	2,852,365	4,375,000	\$ 2,877,615	(39,051)
Total Capital Projects Fund	\$ 14,137,008	\$ 10,378,125	\$ 6,899,580	12,205,000	\$5,875,353	(\$2,261,314)
Internal Service Fund						
Health Insurance Fund	14,300,036	14,782,762	15,239,644	15,034,600	\$ 8,466,861	(4,147,714)
Insurance Pool Revenues	368,006	367,406	367,062	368,006	-	(245,337)
Total Internal Service Revenues	\$14,668,042	\$15,150,168	\$15,606,706	\$15,402,606	\$8,466,861	(\$4,393,051)
TOTAL ALL CITY REVENUE	\$112,409,679	\$113,130,988	\$114,996,048	\$113,471,223	\$50,339,259	(\$26,061,938)

City of West Allis
Expenditure Report
 Period Ended August 31, 2008
 Fiscal Month: 8
 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	Adjusted Budget	Current Period Expenditures					
POLICY MAKING															
Common Council	\$ 263,499	\$	\$ 267,291	\$	\$ 269,200	\$	\$ 101,365	\$	\$ -	\$	\$ 101,365	\$	\$ 174,952	\$	\$ (107,376)
Mayor	102,505		105,546		105,583		76,726		722		77,448		67,971		(16,339)
	\$ 366,004	\$	\$ 372,837	\$	\$ 374,783	\$	\$ 178,091	\$	\$ 722	\$	\$ 178,813	\$	\$ 242,923	\$	\$ (123,714)
LEGAL, JUDICIAL, ADMIN															
City Attorney	\$ 585,215	\$	\$ 565,689	\$	\$ 568,975	\$	\$ 441,300	\$	\$ 19,500	\$	\$ 460,800	\$	\$ 427,062	\$	\$ (119,862)
Municipal Court	319,492		279,988		290,205		246,772		-		246,772		206,608		(42,093)
City Assessor	388,070		470,979		473,388		334,238		19,453		353,691		319,641		(83,847)
City Clerk/Treasurer	462,175		493,454		488,083		424,108		27,270		451,378		353,793		(52,875)
	\$ 1,754,952	\$	\$ 1,810,110	\$	\$ 1,820,652	\$	\$ 1,446,418	\$	\$ 66,223	\$	\$ 1,512,641	\$	\$ 1,307,105	\$	\$ (298,678)
ADMINISTRATION & FINANCE															
City Administrative Office	\$ 201,965	\$	\$ 204,883	\$	\$ 194,424	\$	\$ 140,960	\$	\$ 1,250	\$	\$ 142,210	\$	\$ 138,879	\$	\$ (44,073)
Information Services	795,943		788,780		882,868		686,189		39,740		725,929		641,412		(157,459)
Purchasing/Central Services	534,956		562,304		553,305		619,584		57,038		676,622		393,365		57,717
Human Resources	368,389		389,454		402,835		290,719		3,472		294,191		271,883		(75,756)
Finance	461,366		463,065		460,146		323,376		3,050		326,426		300,812		(83,194)
	\$ 2,362,619	\$	\$ 2,408,486	\$	\$ 2,533,577	\$	\$ 2,060,828	\$	\$ 104,550	\$	\$ 2,165,378	\$	\$ 1,746,351	\$	\$ (302,766)
HEALTH, SAFETY, CULTURE															
Police & Fire Commission	\$ 17,628	\$	\$ 13,070	\$	\$ 13,695	\$	\$ 14,400	\$	\$ -	\$	\$ 14,400	\$	\$ 11,822	\$	\$ (2,222)
Police Department	14,597,343		14,658,324		14,898,582		10,696,100		3,300,626		13,996,726		9,498,408		(167,257)
Fire Department	11,196,059		11,320,719		11,784,431		8,303,774		57,404		8,361,178		7,205,347		(1,631,229)
Planning	175,403		181,873		250,947		141,150		20,000		161,150		127,416		(19,983)
Bldg Inspection & Zoning	982,776		1,026,353		1,089,763		728,325		43,535		771,860		757,907		(223,334)
Health Department	1,935,479		1,949,485		1,966,377		1,444,576		2,659		1,447,235		1,262,915		(298,092)
Senior Center	145,363		167,708		194,248		158,971		7,000		165,971		128,597		(17,950)
Public Library	2,115,238		2,073,646		2,106,967		1,748,672		46,313		1,794,985		1,363,433		(166,777)
	\$ 31,165,289	\$	\$ 31,391,178	\$	\$ 32,305,010	\$	\$ 23,235,968	\$	\$ 3,477,537	\$	\$ 26,713,505	\$	\$ 20,335,847	\$	\$ (2,526,843)
PUBLIC WORKS, ENGINEERING															
Public Works	\$ 10,771,424	\$	\$ 10,358,957	\$	\$ 10,715,131	\$	\$ 8,068,968	\$	\$ 22,199	\$	\$ 8,091,167	\$	\$ 7,500,152	\$	\$ (2,106,041)
Recycling Program	1,200,076		1,254,201		1,265,449		931,515		16,120		947,635		706,323		(74,566)
Engineering	\$ 11,971,500	\$	\$ 11,613,158	\$	\$ 11,980,581	\$	\$ 9,000,483	\$	\$ 38,319	\$	\$ 9,038,802	\$	\$ 8,206,475	\$	\$ (2,180,607)

City of West Allis
Expenditure Report
 Period Ended August 31, 2008
 Fiscal Month: 8
 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	2005 Actual	2006 Actual	2007 Actual	2008 Adopted Expenditures	2008 Carryovers & Transfers	2008 Adjusted Budget	2008 Current Period Expenditures	(Over)/Under Budget
Public Acqqs, Bldgs, & Prot	-	-	-	-	-	-	-	-
Taxes, Refunds & Adjustments	-	-	-	-	-	-	-	-
Promos Celebrations, Awards	54,372	61,089	60,165	71,175	7,374	78,549	40,864	11,502
General	1,173,067	843,479	225,537	523,230	144,144	667,374	508,668	(63,752)
Fringe Benefits	370,532	312,267	407,448	16,379,461	(3,095,177)	13,284,284	658,782	8,197,408
Debt Issuance Costs	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-
TOTAL GENERAL FUND EXPENDITURES	1,597,972	1,216,835	693,149	16,973,866	(2,943,659)	14,030,207	1,208,314	8,145,157
TRANSFERS TO OTHER FUNDS	49,218,335	48,812,603	49,707,752	52,895,654	743,692	53,639,346	33,047,015	2,712,550
TOTAL EXPENDITURES & TRANSFERS	\$ 49,502,906	\$ 48,812,603	\$ 50,632,752	\$ 52,895,654	\$ 743,692	\$ 53,639,346	\$ 33,047,015	\$ 2,712,550

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

DEBT	2005 Actual	2006 Actual	2007 Actual	2008 Adopted Expenditures	2008 Carryovers & Transfers	2008 Adjusted Budget	2008 Current Period Expenditures	(Over)/Under Budget
General Debt Service Expenditures	4,252,389	10,751,860	10,238,700	4,356,266	-	4,356,266	7,273,265	-
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	\$ 7,273,265	\$ -

SPECIAL REVENUE FUNDS EXPENDITURES

Office of Cable Communications	647,927	502,133	603,839	640,270	-	640,270	204,293	222,553
Community Development Programs	2,251,561	1,830,873	1,574,219	2,677,086	-	2,677,086	717,085	1,067,640
Housing Assistance Programs	3,018,207	2,668,937	3,297,662	3,456,934	-	3,456,934	2,107,853	196,769
Federal & State Health Grants	297,440	388,678	406,239	-	-	-	272,182	(272,182)
Police & Fire Grants	2,680,829	2,705,985	2,309,583	-	-	-	1,333,406	(1,333,406)
Miscellaneous Grants	688,042	283,504	3,435,185	-	-	-	2,211,607	(2,211,607)
Storm Water Program	2,051,425	2,065,749	1,816,016	3,381,013	-	3,381,013	961,260	1,292,749
Centennial Celebration Fund	-	65,738	862,467	-	-	-	98,643	-
Information Technology Joint Ventures	-	9,121	5,632	-	-	-	1,500	-
FIRE-First Ring Industrial Redevelopment	1,400	45,608	-	-	-	-	52,540	(52,540)
TOTAL SPECIAL REVENUE FUND EXPENDITURES	\$ 11,636,831	\$ 10,566,324	\$ 14,310,842	\$ 10,155,303	\$ -	\$ 10,155,303	\$ 7,960,368	\$ (1,090,023)

ENTERPRISE FUNDS EXPENDITURES

Sanitary Sewer Utility	4,348,539	4,167,597	4,323,030	4,633,689	-	4,633,689	2,147,869	941,257
Parking System	42,954	83,259	58,847	48,178	-	48,178	42,095	(9,977)
Beloit Rd Public Housing	457,376	3,748,602	353,718	392,906	-	392,906	205,430	56,507
Solid Waste Fund	-	684,465	792,116	962,819	-	962,819	379,462	-
Water Utility	5,781,469	6,325,160	6,541,564	6,450,801	-	6,450,801	5,006,278	(705,744)
TOTAL ENTERPRISE FUNDS EXPENDITURES	\$ 10,630,338	\$ 15,009,083	\$ 12,069,275	\$ 12,488,393	\$ -	\$ 12,488,393	\$ 7,781,135	\$ 282,043

City of West Allis
Expenditure Report
Period Ended August 31, 2008
Fiscal Month: 8
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			
CAPITAL PROJECTS FUND EXPENDITURES										
Capital Improvements	\$ 6,919,301	\$ 4,468,208	\$ 2,638,635		\$ -	\$ -	\$ 1,496,293		(1,496,293)	
TIF Improvements	6,419,657	7,105,185	3,139,967		-	-	2,658,207		(2,658,207)	
TOTAL CAPITAL PROJECTS FUNDS EXPENDITURES	\$ 13,338,958	\$ 11,573,392	\$ 5,778,602	\$ -	\$ -	\$ -	\$ 4,154,500		\$ (4,154,500)	
INTERNAL SERVICE FUND										
Health Insurance Fund	\$ 12,754,404	\$ 13,100,588	\$ 14,586,161	15,034,000	\$ -	15,034,000	\$ 8,874,895		1,147,772	
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	\$ 8,874,895		\$ 1,147,772	
TOTAL ALL CITY EXPENDITURES & TRANSFERS	\$ 107,587,888	\$ 109,852,238	\$ 107,624,141	\$ 100,533,074	\$ 743,692	\$ 101,276,766	\$ 69,091,177		\$ (1,102,158)	