

City of West Allis, Wisconsin

Unaudited Financial Statements

Period Ended November 30, 2008

City of West Allis
Revenue Report
Period Ended November 30, 2008
Fiscal Month: 11
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	\$ 28,676,107	2,412,155
Mobile Home/Trailer	106,836	92,983	84,004	\$90,000	102,266	19,766
Hotel/Motel	32,185	33,534	36,659	\$29,000	11,100	(15,484)
State Sales Tax	(1,666)	759	(2,280)	\$0	(2,023)	(2,023)
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	51,240
Tax Equivalent-Parking Structures	-	-	-	\$0	-	0
Tax Equivalent-Women's Pavilion	-	-	-	\$0	-	0
Tax Equivalent-Hospital Lab Equipment	63,087	110,326	74,932	\$71,000	187,446	122,362
Other Tax Equivalent (Hollie, Beths.)	186,862	306,316	305,160	\$190,000	233,907	59,741
Total Taxes	\$28,291,476	\$29,134,807	\$29,100,614	\$29,542,583	\$29,831,372	\$2,750,671
Intergovernmental Grants & Aids						
State Shared Revenues	\$ 8,532,789	\$ 8,521,008	\$ 8,514,956	\$ 8,523,922	\$ 8,545,104	731,509
Expenditure Restraint Program	1,788,771	1,876,354	1,875,045	\$1,845,041	1,845,041	153,753
Fire Insurance Premiums Tax Rebates	125,614	138,355	131,842	\$125,000	131,147	16,564
Police Training	-	-	-	\$0	-	0
Exempt Computer Equipment	169,472	160,032	174,715	\$155,000	159,683	17,600
Municipal Services Payment	366,846	363,573	358,953	\$292,000	292,725	25,058
State Fair Municipal Payment	-	-	-	\$0	-	0
State Fair Service Contract	30,000	30,000	30,000	\$30,000	30,000	2,500
Transportation/Highway Aids	2,029,692	2,112,518	2,179,504	\$2,150,000	2,245,132	274,299
Milwaukee County Library	372,383	373,321	295,033	\$300,000	209,524	(65,476)
Recycling and Other Grants	308,140	-	-	\$0	-	0
Total Grants & Aids	\$13,723,707	\$13,575,162	\$13,560,048	\$13,420,963	\$13,458,356	\$1,155,807
Licenses, Permits, Fees						
Malt Beverage & Liquor	\$ 91,728	\$ 101,654	\$ 100,575	\$95,600	\$ 97,085	9,452
All Other Licenses	160,901	119,855	155,967	\$116,960	139,947	32,734
Bldg., Plumbg. & Electrical Permits	856,152	596,327	605,189	\$541,000	593,221	97,304
Planning & Development Fees	107,098	109,425	103,455	\$87,250	88,995	9,016
Overnight Parking Permits	385,267	374,093	378,159	\$360,200	338,006	7,823

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	\$ 89,577	7,077
All Other Permits	79,759	99,221	85,716	\$66,700	\$ 70,509	9,367
Total Licenses, Permits, Fees	\$1,773,608	\$1,446,757	\$1,517,779	\$1,357,710	\$1,417,341	\$172,773
Penalties and Forfeitures						
Court Fines & Costs	\$ 831,853	\$ 723,687	\$ 723,687	\$850,000	\$ 900,780	121,613
Parking Violations	1,090,810	1,113,665	1,113,665	\$1,050,000	\$ 1,108,206	145,706
Total Penalties and Forfeitures	\$1,922,663	\$1,837,352	\$1,837,352	\$1,900,000	\$2,008,985	\$267,318
Charges for Services						
General Government	\$ 8,174	\$ 9,854	\$ 9,854	\$6,450	\$ 6,987	1,075
MMSD Tunnel Rescue Admin Fee	93,942	250	250	\$200	\$ 443	260
Ambulance Fee	842,822	824,616	824,616	\$792,502	\$ 1,589,722	863,262
Fire Dept. - Inter-Facility Transports	-	-	-	\$0	\$ -	0
Police	40,384	31,365	31,365	\$28,300	\$ 36,517	10,576
Fire	42,983	32,565	32,565	\$29,275	\$ 31,139	4,304
Milwaukee County Paramedic Aid	521,591	528,173	528,173	\$535,000	\$ 158,930	(331,487)
Health	166,623	183,238	183,238	\$192,940	\$ 175,699	(1,162)
Village of West Milw.-Health Servs. Agrmnt.	56,134	56,416	56,416	\$59,000	\$ 55,627	1,544
Senior Center	6,900	8,330	8,330	\$8,125	\$ 6,329	(1,119)
Public Works Services	120,494	154,754	154,754	\$80,500	\$ 134,926	61,134
Public Works Equipment Earnings	277,952	369,236	369,236	\$200,000	\$ 330,318	146,985
HIDTA Admin Fees	60,000	70,000	70,000	\$95,000	\$ 118,226	31,143
City Engineer	72,304	84,479	84,479	\$64,550	\$ 61,404	2,233
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	\$ 37,119	(27,047)
City Attorney	155,413	186,528	186,528	\$50,000	\$ 23,290	(22,543)
CAO	227,895	81,939	81,939	\$65,000	\$ -	(59,583)
Library	96,379	89,380	89,380	\$90,500	\$ 85,937	2,978
City Treasurer	5,237	3,883	3,883	\$4,000	\$ 3,717	50
Total Charges For Services	\$2,908,018	\$ 2,819,954	\$2,819,955	2,371,342	\$2,856,518	\$682,787

City of West Allis
Revenue Report
Period Ended November 30, 2008
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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	\$ 1,676,742	(14,508)
Interest on Special Assessments	14,761	7,531	2,140	\$15,000	\$ 1,347	(12,403)
Rental of City Property	78,726	69,858	71,592	\$70,000	\$ 24,690	(39,477)
Green Market Rentals	90,566	60,144	97,050	\$93,000	\$ 85,813	563
Sale of Lands/Buildings	125,595	135,912	83,603	\$60,000	\$ 133,619	78,619
Other Sales	1,394	11,310	4,954	\$3,500	\$ 8,449	5,240
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	29,167
Annual Hospital Supplemental Payment	-	-	-	\$0	\$ -	0
Total Miscellaneous Revenue	\$2,379,387	\$2,905,722	\$3,873,875	2,436,500	\$2,280,659	\$47,201
Reserve Funds Applied						
Equity Transfers	\$ -	\$ 940,558	\$ 1,398,331	\$1,366,556	\$ 250,541	(1,002,135)
General Fund Applied	-	-	-	\$500,000	\$ -	0
Total Reserve Funds Applied	\$0	\$940,558	\$1,398,331	1,866,556	\$250,541	(1,002,135)
Total General Fund Revenue	\$50,998,857	\$52,660,311	\$54,107,953	\$52,895,654	\$52,103,772	\$4,074,423
All Other Funds						
Debt Service Revenues						
Real Estate & Personal Property	\$ 6,491,664	\$ 7,811,114	\$ 7,354,217	\$7,949,759	\$ 7,104,173	(845,586)
Hospital & TIF Financing Sources	\$ 3,301,166	\$ 3,315,360	\$ 2,542,999	\$2,534,341	\$ 2,394,851	71,705
Total Debt Service	\$9,792,830	\$11,126,474	\$9,897,216	\$10,484,100	\$9,499,025	(\$773,880)
Special Revenue Funds						
Office of Cable Communications Revenues	\$ 523,700	\$ 561,715	\$ 589,283	\$ 485,000	\$ 438,767	-\$5,816
Community Development/Home/Rent Rehab	2,855,926	2,219,433	2,508,812	1,975,500	\$ 1,176,616	(634,259)
Housing Assistance Programs	2,430,865	2,441,611	2,606,997	3,343,421	\$ 2,393,526	(671,276)
Federal & State Health Grants	297,440	388,678	406,241	340,500	\$ 343,525	31,400
Police & Fire Grants	2,692,574	2,618,228	2,289,320	1,765,883	\$ 1,773,250	154,524
Miscellaneous Grants	731,222	1,409,492	5,305,848	-	\$ 3,555,936	3,555,936

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
	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	\$ -	(2,509,681)
Revenue From Billings/Assessmts/Sales	2,750,558	2,702,751	3,204,986	-	\$ 2,803,800	2,803,800
Recycling Proceeds	-	-	-	-	\$ -	-
WA Business Improvement District	0	8,572	1,000	67,500	\$ 25,333	(36,542)
Quad Indemnification Fund	0	0	0	-	\$ -	0
Total Special Revenue Funds	\$12,282,283	\$12,366,281	\$ 16,922,188	10,715,638	\$12,527,969	\$2,705,301
Enterprise Funds						
Sanitary Sewer Utility	\$ 4,349,455	\$ 5,464,568	\$ 5,047,671	\$4,915,700	\$ 5,182,515	676,457
Parking System (Meters/Property Sales)	16,466	24,036	24,599	17,300	\$ 13,127	(2,731)
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	\$ 346,715	19,557
Water Utility	5,795,901	5,579,999	6,087,542	6,468,325	\$ 5,630,537	(298,761)
Total Enterprise Funds	\$10,530,659	\$11,449,629	\$ 11,562,405	11,768,225	\$11,194,894	\$394,521
Capital Projects Fund						
Capital Projects	4,330,412	3,458,246	4,047,215	\$7,830,000	\$ 3,230,512	(3,946,988)
TIF Projects	9,806,596	6,919,879	2,852,365	4,375,000	\$ 2,877,804	(1,132,612)
Total Capital Projects Fund	\$ 14,137,008	\$ 10,378,125	\$ 6,899,580	12,205,000	\$6,108,316	(\$5,079,600)
Internal Service Fund						
Health Insurance Fund	14,300,036	14,782,762	15,239,644	15,034,600	\$ 14,244,863	(7,673,400)
Insurance Pool Revenues	368,006	367,406	367,062	368,006	\$ -	(337,339)
Total Internal Service Revenues	\$14,668,042	\$15,150,168	\$15,606,706	\$15,402,606	\$14,244,863	(\$8,010,739)
TOTAL ALL CITY REVENUE	\$112,409,679	\$113,130,988	\$114,996,048	\$113,471,223	\$105,678,839	\$983,425

City of West Allis
Expenditure Report
 Period Ended November 30, 2008
 Fiscal Month: 11
 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	Transfers				
POLICY MAKING									
Common Council	\$ 263,499	\$ 267,291	\$ 269,200	\$ 101,365	\$ -	\$ 101,365	\$ 233,143	\$ (140,225)	
Mayor	102,505	105,546	105,583	76,726	722	77,448	94,104	(23,110)	
	\$ 366,004	\$ 372,837	\$ 374,783	\$ 178,091	\$ 722	\$ 178,813	\$ 327,247	\$ (163,335)	
LEGAL, JUDICIAL, ADMIN									
City Attorney	\$ 585,215	\$ 565,699	\$ 568,975	\$ 441,300	\$ 19,500	\$ 460,800	\$ 579,555	\$ (157,155)	
Municipal Court	319,492	279,988	290,205	246,772	-	246,772	276,495	(50,288)	
City Assessor	388,070	470,979	473,388	334,238	19,453	353,691	431,579	(107,362)	
City Clerk/Treasurer	462,175	493,454	488,083	424,108	27,270	451,378	512,805	(99,042)	
	\$ 1,754,952	\$ 1,810,110	\$ 1,820,652	\$ 1,446,418	\$ 66,223	\$ 1,512,641	\$ 1,800,434	\$ (413,846)	
ADMINISTRATION & FINANCE									
City Administrative Office	\$ 201,965	\$ 204,883	\$ 194,424	\$ 140,960	\$ 1,250	\$ 142,210	\$ 188,733	\$ (58,374)	
Information Services	795,943	788,780	882,868	686,189	39,740	725,929	835,267	(169,832)	
Purchasing/Central Services	534,956	562,304	593,305	619,584	57,038	676,622	532,099	88,137	
Human Resources	368,389	389,454	402,835	290,719	3,472	294,191	366,800	(97,125)	
Finance	461,366	463,065	460,146	323,376	3,050	326,426	412,031	(112,807)	
	\$ 2,362,619	\$ 2,408,486	\$ 2,533,577	\$ 2,060,828	\$ 104,550	\$ 2,165,378	\$ 2,334,931	\$ (350,001)	
HEALTH, SAFETY, CULTURE									
Police & Fire Commission	\$ 17,628	\$ 13,070	\$ 13,695	\$ 14,400	\$ -	\$ 14,400	\$ 16,004	\$ (2,804)	
Police Department	14,597,343	14,658,324	14,898,582	10,696,100	3,699,816	14,395,916	13,181,836	14,420	
Fire Department	11,196,059	11,320,719	11,784,431	8,303,774	57,404	8,361,178	9,822,745	(2,158,332)	
Planning	175,403	181,873	250,947	141,150	168,895	310,045	170,842	113,366	
Bldg Inspection & Zoning	982,776	1,026,353	1,089,763	728,325	71,535	799,860	1,000,328	(267,123)	
Health Department	1,935,479	1,949,485	1,966,377	1,444,576	2,659	1,447,235	1,746,877	(420,245)	
Senior Center	145,363	167,708	194,248	158,971	7,000	165,971	176,461	(24,321)	
Public Library	2,115,238	2,073,646	2,106,967	1,748,672	46,313	1,794,985	1,809,911	(164,508)	
	\$ 31,165,289	\$ 31,391,178	\$ 32,305,010	\$ 23,235,968	\$ 4,053,622	\$ 27,289,590	\$ 27,925,005	\$ (2,909,548)	
PUBLIC WORKS, ENGINEERING									
Public Works	\$ 10,771,424	\$ 10,358,957	\$ 10,715,131	\$ 8,068,968	\$ 36,256	\$ 8,105,224	\$ 9,829,063	\$ (2,399,275)	
Recycling Program	1,200,076	1,254,201	1,265,449	931,515	16,120	947,635	1,002,497	(133,832)	
Engineering	\$ 11,971,500	\$ 11,613,158	\$ 11,980,581	\$ 9,000,483	\$ 52,376	\$ 9,052,859	\$ 10,831,560	\$ (2,533,106)	

City of West Allis
Expenditure Report
 Period Ended November 30, 2008
 Fiscal Month: 11
 Comparison of Prior Years Expense With 2008 Adopted Expenditures

DEPARTMENT OR ACTIVITY	2005	2006	2007	2008	2008	2008	Adjusted	2008	(Over)/Under Budget
	Actual	Actual	Actual	Expenditures	Carryovers & Transfers	Budget	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	78,549	59,707	12,297	
General	1,173,067	843,479	225,537	523,230	174,144	697,374	578,100	61,159	
Fringe Benefits	370,532	312,267	407,448	16,379,461	(3,494,367)	12,885,094	794,171	11,017,166	
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	1,431,977	11,090,621	
TRANSFERS TO OTHER FUNDS	49,218,335	48,812,603	49,707,752	52,895,654	964,644	53,860,298	44,651,154	4,720,786	
TOTAL EXPENDITURES & TRANSFERS	\$ 49,502,906	\$ 48,812,603	\$ 50,632,752	\$ 52,895,654	\$ 964,644	\$ 53,860,298	\$ 44,651,154	\$ 4,720,786	
DEBT									
General Debt Service Expenditures	4,252,389	10,751,860	10,238,700	4,356,266	-	4,356,266	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	272,107	314,808	
Community Development Programs	2,251,561	1,830,873	1,574,219	2,677,086	-	2,677,086	1,144,693	1,309,302	
Housing Assistance Programs	3,018,207	2,668,937	3,297,662	3,456,934	-	3,456,934	2,839,051	329,805	
Federal & State Health Grants	297,440	388,678	406,239	-	-	-	378,171	(378,171)	
Police & Fire Grants	2,680,829	2,705,985	2,309,583	-	-	-	1,873,457	(1,873,457)	
Miscellaneous Grants	688,042	283,504	3,435,185	-	-	-	2,486,749	(2,486,749)	
Storm Water Program	2,051,425	2,065,749	1,816,016	3,381,013	-	3,381,013	2,657,246	442,016	
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	-	-	-	-	59,756	(59,756)	
TOTAL SPECIAL REVENUE FUND EXPENDITURES	\$ 11,636,831	\$ 10,566,324	\$ 14,310,842	\$ 10,155,303	\$ -	\$ 10,155,303	\$ 11,811,372	\$ (2,402,201)	
ENTERPRISE FUNDS EXPENDITURES									
Sanitary Sewer Utility	4,348,539	4,167,597	4,323,030	4,633,689	-	4,633,689	3,196,728	1,050,820	
Parking System	42,954	83,259	58,847	48,178	-	48,178	44,932	(769)	
Beloit Rd Public Housing	457,376	3,748,602	353,718	392,906	-	392,906	364,908	(4,744)	
Solid Waste Fund	-	684,465	792,116	962,819	-	962,819	517,950	-	
Water Utility	5,781,469	6,325,160	6,541,564	6,450,801	-	6,450,801	7,157,692	(1,244,458)	
TOTAL ENTERPRISE FUNDS EXPENDITURES	\$ 10,630,338	\$ 15,009,083	\$ 12,089,275	\$ 12,488,393	\$ -	\$ 12,488,393	\$ 11,282,211	\$ (199,151)	

City of West Allis
Expenditure Report
 Period Ended November 30, 2008
 Fiscal Month: 11
Comparison of Prior Years Expense With 2008 Adopted Expenditures

DEPARTMENT OR ACTIVITY	2005	2006	2007	2008	2008	Adjusted Budget	2008	(Over)/Under Budget
	Actual	Actual	Actual	Adopted Expenditures	Carryovers & Transfers		Current Period Expenditures	
CAPITAL PROJECTS FUND EXPENDITURES								
Capital Improvements	\$ 6,919,301	\$ 4,468,208	\$ 2,638,635		\$ -		\$ 4,961,207	(4,961,207)
TIF Improvements	6,419,657	7,105,185	3,139,967		-		3,384,055	(3,384,055)
TOTAL CAPITAL PROJECTS FUNDS EXPENDITURES	\$ 13,338,958	\$ 11,573,392	\$ 5,778,602	\$ -	\$ -	\$ -	\$ 8,345,262	\$ (8,345,262)
INTERNAL SERVICE FUND								
Health Insurance Fund	\$ 12,754,404	\$ 13,100,588	\$ 14,586,161	15,034,000	\$ -	15,034,000	\$ 12,412,905	1,368,262
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	\$ 12,412,905	\$ 1,368,262
TOTAL ALL CITY EXPENDITURES & TRANSFERS	\$ 107,587,888	\$ 109,852,238	\$ 107,624,141	\$ 100,533,074	\$ 964,644	\$ 101,497,718	\$ 97,475,091	\$ (4,857,566)