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City of West Allis Matter Summary

7525 W. Greenfield Ave.
West Allis, WI 53214

File Number	Title	Status
2009-0110	Communication	In Committee
Comptroller/Manager of Finance submitting the City of West Allis Unaudited Financial Statement Package for the 4th quarter, including October 31, 2008, November 30, 2008 and December 31, 2008 (preliminary) for review and approval.		
Introduced: 2/17/2009		Controlling Body: Administration & Finance Committee

COMMITTEE RECOMMENDATION

POF

ACTION DATE:	MOVER	SECONDER		AYE	NO	PRESENT	EXCUSED
FEB 17 2009			Barczak				
			Czaplewski				
		<input checked="" type="checkbox"/>	Kopplin	<input checked="" type="checkbox"/>			
			Lajsic	<input checked="" type="checkbox"/>			
			Narlock	<input checked="" type="checkbox"/>			
			Reinke	<input checked="" type="checkbox"/>			
			Roadt				
			Sengstock				
			Vitale	<input checked="" type="checkbox"/>			
			Weigel				
		TOTAL		5			

SIGNATURE OF COMMITTEE MEMBER

Kurt Kopplin
 Chair _____ Vice-Chair _____ Member _____

COMMON COUNCIL ACTION

PLACE ON FILE

ACTION DATE:	MOVER	SECONDER		AYE	NO	PRESENT	EXCUSED
FEB 17 2009			Barczak	<input checked="" type="checkbox"/>			
			Czaplewski	<input checked="" type="checkbox"/>			
		<input checked="" type="checkbox"/>	Kopplin	<input checked="" type="checkbox"/>			
			Lajsic	<input checked="" type="checkbox"/>			
			Narlock	<input checked="" type="checkbox"/>			
			Reinke	<input checked="" type="checkbox"/>			
			Roadt	<input checked="" type="checkbox"/>			
			Sengstock	<input checked="" type="checkbox"/>			
			Vitale	<input checked="" type="checkbox"/>			
			Weigel	<input checked="" type="checkbox"/>			
		TOTAL		10			

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 (Holie,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

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)
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

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)
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

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)
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 Adopted Expenditures	2008 Carryovers & Transfers	Adjusted Budget	2008 Current Period Expenditures	(Over)Under Budget
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	-	-	-	-	-	-	-	-
Engineering	1,200,076	1,254,201	1,265,449	931,515	16,120	947,635	893,675	(103,979)
	\$ 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 Actual	2006 Actual	2007 Actual	2008 Adopted Expenditures	2008 Carryovers & Transfers	Adjusted Budget	2008 Current Period Expenditures	(Over)Under Budget
GENERAL EXPENSE								
Public Acqs, Bldgs, & Prot	\$ -	\$ -	\$ -	-	\$ -	-	\$ -	-
Taxes, Refunds & Adjustments	-	-	-	-	-	-	-	-
Promos,Celebrations,Awards	54,372	61,089	60,165	71,175	7,374	78,549	59,534	5,924
General	1,173,067	843,479	225,537	523,230	174,144	697,374	573,539	7,606
Fringe Benefits	370,532	312,267	407,448	16,379,461	(3,494,367)	12,885,094	774,176	9,963,402
Debt Issuance Costs	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-
	1,597,972	1,216,835	693,149	16,973,866	(3,312,849)	13,661,017	1,407,248	9,976,933
TOTAL GENERAL FUND EXPENDITURES	49,218,335	48,812,603	49,707,752	52,895,654	787,749	53,683,403	40,795,491	3,940,678
TRANSFERS TO OTHER FUNDS	284,571	-	925,000					
TOTAL 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
*** 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	
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
Community Development Programs	2,251,561	1,830,873	1,574,219	2,677,086	-	2,677,086	975,279	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
Federal & State Health Grants	297,440	388,678	406,239	-	-	-	337,249	(337,249)
Police & Fire Grants	2,680,829	2,705,985	2,309,583	-	-	-	1,752,124	(1,752,124)
Miscellaneous Grants	688,042	283,504	3,435,185	-	-	-	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
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	-	-	-	-	55,431	(55,431)
TOTAL SPECIAL REVENUE FUND EXPENDITURES	\$ 11,636,831	\$ 10,566,324	\$ 14,310,842	\$ 10,155,303	\$ -	\$ 10,155,303	\$ 10,593,871	\$ (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
Parking System	42,954	83,259	58,847	48,178	-	48,178	44,637	(4,488)
Beloit Rd Public Housing	457,376	3,748,602	353,718	392,906	-	392,906	345,401	(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)
TOTAL ENTERPRISE FUNDS EXPENDITURES	\$ 10,630,338	\$ 15,009,083	\$ 12,069,275	\$ 12,488,393	\$ -	\$ 12,488,393	\$ 9,913,869	\$ 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 Actual	2006 Actual	2007 Actual	2008 Adopted Expenditures	2008 Carryovers & Transfers	Adjusted Budget	2008 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)

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 Pavillion	-	\$ -	\$ -	\$0	\$ -	0
Tax Equivalent-Hospital Lab Equipment	-	\$ -	\$ -	\$0	\$ -	0
Other Tax Equivalent (Holie, Beths.)	63,087	\$ 110,326	\$ 74,932	\$71,000	\$ 187,446	122,362
Tax Delinquencies & Penalties	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
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)
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

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)
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
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)
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 Adopted Expenditures	2008 Carryovers & Transfers	Adjusted Budget	2008 Current Period Expenditures	(Over)Under Budget
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	\$ 565,689	\$ 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	-	-	-	-	-	-	-	-
Engineering	1,200,076	1,254,201	1,265,449	931,515	16,120	947,635	1,002,497	(133,832)
	\$ 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 Actual	2006 Actual	2007 Actual	2008 Adopted Expenditures	2008 Carryovers & Transfers	Adjusted Budget	2008 Current Period Expenditures	(Over)Under Budget
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	-	-	-	-	-	-	-	-
	1,597,972	1,216,835	693,149	16,973,866	(3,312,849)	13,661,017	1,431,977	11,090,621
TOTAL GENERAL FUND EXPENDITURES	49,218,335	48,812,603	49,707,752	52,895,654	964,644	53,860,298	44,651,154	4,720,786
TRANSFERS TO OTHER FUNDS	284,571	-	925,000					
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
*** 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	
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	\$ 12,069,275	\$ 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 Actual	2006 Actual	2007 Actual	2008 Adopted Expenditures	2008 Carryovers & Transfers	Adjusted Budget	2008 Current Period Expenditures	(Over)Under Budget
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)

City of West Allis, Wisconsin

Unaudited Financial Statements

Period Ended December 31, 2008
(Preliminary Year-End)

City of West Allis
Revenue Report
Period Ended December 31, 2008 (preliminary year-end)
Fiscal Month: 12
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	\$ 28,676,331	24,748
Mobile Home/Trailer	106,836	\$ 92,983	\$ 84,004	\$90,000	\$ 75,922	(14,078)
Hotel/Motel	32,185	\$ 33,534	\$ 36,659	\$29,000	\$ 15,555	(13,445)
State Sales Tax	(1,666)	\$ 759	\$ (2,280)	\$0	\$ (1,976)	(1,976)
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	8,656
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	\$ 187,446	116,446
Tax Delinquencies & Penalties	186,862	\$ 306,316	\$ 305,160	\$190,000	\$ 234,244	44,244
Total Taxes	\$28,291,476	\$29,134,807	\$29,100,614	\$29,542,583	\$29,810,093	\$267,510
Intergovernmental Grants & Aids						
State Shared Revenues	\$ 8,532,789	\$ 8,521,008	\$ 8,514,956	\$8,523,922	\$ 8,545,104	21,182
Expenditure Restraint Program	1,788,771	1,876,354	1,875,045	\$1,845,041	\$ 1,845,041	(0)
Fire Insurance Premiums Tax Rebates	125,614	138,355	131,842	\$125,000	\$ 131,147	6,147
Police Training	-	-	-	\$0	\$ -	0
Exempt Computer Equipment	169,472	160,032	174,715	\$155,000	\$ 159,683	4,683
Municipal Services Payment	366,846	363,573	358,953	\$292,000	\$ 292,725	725
State Fair Municipal Payment	-	-	-	\$0	\$ -	0
State Fair Service Contract	30,000	30,000	30,000	\$30,000	\$ 30,000	0
Transportation/Highway Aids	2,029,692	2,112,518	2,179,504	\$2,150,000	\$ 2,245,132	95,132
Milwaukee County Library	372,383	373,321	295,033	\$300,000	\$ 209,524	(90,476)
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	\$37,393
Licenses, Permits, Fees						
Malt Beverage & Liquor	\$ 91,728	\$ 101,654	\$ 100,575	\$95,600	\$ 97,345	1,745
All Other Licenses	160,901	119,855	155,967	\$116,960	\$ 141,897	24,937
Bldg., Plumbg. & Electrical Permits	856,152	596,327	605,189	\$541,000	\$ 617,638	76,638
Planning & Development Fees	107,098	109,425	103,455	\$87,250	\$ 94,125	6,875
Overnight Parking Permits	385,267	374,093	378,159	\$360,200	\$ 372,134	11,934

City of West Allis
Revenue Report
Period Ended December 31, 2008 (preliminary year-end)
Fiscal Month: 12
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)
Fire Inspection Fee	92,703	46,183	88,717	\$90,000	\$ 89,577	(423)
All Other Permits	79,759	99,221	85,716	\$66,700	\$ 72,679	5,979
Total Licenses, Permits, Fees	\$1,773,608	\$1,446,757	\$1,517,779	\$1,357,710	\$1,485,396	\$127,686
Penalties and Forfeitures						
Court Fines & Costs	\$ 831,853	\$ 723,687	\$ 723,687	\$850,000	\$ 936,724	86,724
Parking Violations	1,090,810	1,113,665	1,113,665	\$1,050,000	\$ 1,180,888	130,888
Total Penalties and Forfeitures	\$1,922,663	\$1,837,352	\$1,837,352	\$1,900,000	\$2,117,612	\$217,612
Charges for Services						
General Government	\$ 8,174	\$ 9,854	\$ 9,854	\$6,450	\$ 7,889	1,439
MMSD Tunnel Rescue Admin Fee	93,942	250	250	\$200	\$ 1,005	805
Ambulance Fee	842,822	824,616	824,616	\$792,502	\$ 1,549,926	757,424
Fire Dept. - Inter-Facility Transports	-	-	-	\$0	\$ -	0
Police	40,384	31,365	31,365	\$28,300	\$ 39,535	11,235
Fire	42,983	32,565	32,565	\$29,275	\$ 32,247	2,972
Milwaukee County Paramedic Aid	521,591	528,173	528,173	\$535,000	\$ 212,024	(322,976)
Health	166,623	183,238	183,238	\$192,940	\$ 174,881	(18,059)
Village of West Milw.-Health Servs. Agrmnt.	56,134	56,416	56,416	\$59,000	\$ 60,984	1,984
Senior Center	6,900	8,330	8,330	\$8,125	\$ 7,783	(342)
Public Works Services	120,494	154,754	154,754	\$80,500	\$ 143,069	62,569
Public Works Equipment Earnings	277,952	369,236	369,236	\$200,000	\$ 419,270	219,270
HIDTA Admin Fees	60,000	70,000	70,000	\$95,000	\$ 120,376	25,376
City Engineer	72,304	84,479	84,479	\$64,550	\$ 62,415	(2,135)
Finance	4,006	4,429	4,429	\$0	\$ 320	320
Information Services	37,512	33,360	33,360	\$0	\$ 5,416	5,416
Assessor	0	0	0	\$0	\$ -	0
Print Shop	71,274	67,161	67,161	\$70,000	\$ 72,949	2,949
City Attorney	155,413	186,528	186,528	\$50,000	\$ 67,848	17,848
CAO	227,895	81,939	81,939	\$65,000	\$ -	(65,000)
Library	96,379	89,380	89,380	\$90,500	\$ 92,005	1,505
City Treasurer	5,237	3,883	3,883	\$4,000	\$ 3,747	(253)
Total Charges For Services	\$2,908,018	\$ 2,819,954	\$2,819,955	2,371,342	\$3,073,691	\$702,349

City of West Allis
Revenue Report
Period Ended December 31, 2008 (preliminary year-end)
Fiscal Month: 12
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	\$ 1,786,372	(58,628)
Interest on Special Assessments	14,761	7,531	2,140	\$15,000	\$ 1,347	(13,653)
Rental of City Property	78,726	69,858	71,592	\$70,000	\$ 73,822	3,822
Green Market Rentals	90,566	60,144	97,050	\$93,000	\$ 90,481	(2,519)
Sale of Lands/Buildings	125,595	135,912	83,603	\$60,000	\$ 150,436	90,436
Other Sales	1,394	11,310	4,954	\$3,500	\$ 8,449	4,949
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	0
Annual Hospital Supplemental Payment	-	-	-	\$0	\$ -	0
Total Miscellaneous Revenue	\$2,379,387	\$2,905,722	\$3,873,875	2,436,500	\$2,460,907	\$24,407
Reserve Funds Applied						
Equity Transfers	\$ -	\$ 940,558	\$ 1,398,331	\$1,366,556	\$ 864,097	(502,459)
General Fund Applied	-	-	-	\$500,000	\$ -	0
Total Reserve Funds Applied	\$0	\$940,558	\$1,398,331	1,866,556	\$864,097	(502,459)
Total General Fund Revenue	\$50,998,857	\$52,660,311	\$54,107,953	\$52,895,654	\$53,270,151	\$874,497
All Other Funds						
Debt Service Revenues						
Real Estate & Personal Property	\$ 6,491,664	\$ 7,811,114	\$ 7,354,217	\$7,949,759	\$ 7,277,964	(671,795)
Hospital & TIF Financing Sources	\$ 3,301,166	\$ 3,315,360	\$ 2,542,999	\$2,534,341	\$ 2,534,341	0
Total Debt Service	\$9,792,830	\$11,126,474	\$9,897,216	\$10,484,100	\$9,812,305	(\$671,795)
Special Revenue Funds						
Office of Cable Communications Revenues	\$ 523,700	\$ 561,715	\$ 589,283	\$ 485,000	\$ 438,767	-\$46,233
Community Development/Home/Rent Rehab	2,855,926	2,219,433	2,508,812	1,975,500	\$ 1,346,768	(628,732)
Housing Assistance Programs	2,430,865	2,441,611	2,606,997	3,343,421	\$ 2,632,406	(711,015)
Federal & State Health Grants	297,440	388,678	406,241	340,500	\$ 364,243	23,743
Police & Fire Grants	2,692,574	2,618,228	2,289,320	1,765,883	\$ 1,909,714	143,831
Miscellaneous Grants	731,222	1,409,492	5,305,848	-	\$ 3,786,227	3,786,227

City of West Allis
Revenue Report
Period Ended December 31, 2008 (preliminary year-end)
Fiscal Month: 12
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)
Information Technology Joint Ventures	-	15,800	9,700	-	\$ 17,216	17,216
Storm Water Program	-	-	-	2,737,834	\$ -	(2,737,834)
Revenue From Billings/Assessmts/Sales	2,750,558	2,702,751	3,204,986	-	\$ 2,614,597	2,614,597
Recycling Proceeds	-	-	-	-	\$ -	-
WA Business Improvement District	0	8,572	1,000	67,500	\$ 25,333	(42,167)
Quad Indemnification Fund	0	0	0	-	\$ -	0
Total Special Revenue Funds	\$12,282,283	\$12,366,281	\$ 16,922,188	10,715,638	\$13,135,272	\$2,419,634
Enterprise Funds						
Sanitary Sewer Utility	\$ 4,349,455	\$ 5,464,568	\$ 5,047,671	\$4,915,700	\$ 5,108,925	193,225
Parking System (Meters/Property Sales)	16,466	24,036	24,599	17,300	\$ 15,119	(2,182)
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	\$ 378,547	21,647
Water Utility	5,795,901	5,579,999	6,087,542	6,468,325	\$ 5,451,588	(1,016,737)
Total Enterprise Funds	\$10,530,659	\$11,449,629	\$ 11,562,405	11,768,225	\$10,976,179	(\$804,046)
Capital Projects Fund						
Capital Projects	4,330,412	3,458,246	4,047,215	\$7,830,000	\$ 3,348,320	(4,481,680)
TIF Projects	9,806,596	6,919,879	2,852,365	4,375,000	\$ 4,091,901	(283,099)
Total Capital Projects Fund	\$ 14,137,008	\$ 10,378,125	\$ 6,899,580	12,205,000	\$7,440,221	(\$4,764,779)
Internal Service Fund						
Health Insurance Fund	14,300,036	14,782,762	15,239,644	15,034,600	\$ 15,383,672	(7,594,379)
Insurance Pool Revenues	368,006	367,406	367,062	368,006	\$ -	(368,006)
Total Internal Service Revenues	\$14,668,042	\$15,150,168	\$15,606,706	\$15,402,606	\$15,383,672	(\$7,962,385)
TOTAL ALL CITY REVENUE	\$112,409,679	\$113,130,988	\$114,996,048	\$113,471,223	\$110,017,800	(\$3,314,495)

City of West Allis
Expenditure Report
 Period Ended December 31, 2008 (preliminary year-end)
 Fiscal Month: 12
 Comparison of Prior Years Expense With 2008 Adopted Expenditures

DEPARTMENT OR ACTIVITY	2005 Actual	2006 Actual	2007 Actual	2008 Adopted Expenditures	2008 Carryovers & Transfers	Adjusted Budget	2008 Current Period Expenditures	(Over)Under Budget
POLICY MAKING								
Common Council	\$ 263,499	\$ 267,291	\$ 269,200	\$ 101,365	\$ 163,404	\$ 264,769	\$ 260,825	\$ 3,944
Mayor	102,505	105,546	105,583	76,726	36,530	113,256	107,767	5,489
	\$ 366,004	\$ 372,837	\$ 374,783	\$ 178,091	\$ 199,934	\$ 378,025	\$ 368,592	\$ 9,433
LEGAL, JUDICIAL, ADMIN								
City Attorney	\$ 585,215	\$ 565,689	\$ 568,975	441,300	\$ 191,475	632,775	\$ 632,762	13
Municipal Court	319,492	279,988	290,205	246,772	80,356	327,128	320,695	6,433
City Assessor	388,070	470,979	473,388	334,238	182,501	516,739	487,635	29,104
City Clerk/Treasurer	462,175	493,454	488,083	424,108	176,076	600,184	599,754	430
	\$ 1,754,952	\$ 1,810,110	\$ 1,820,652	\$ 1,446,418	\$ 630,408	\$ 2,076,826	\$ 2,040,846	\$ 35,980
ADMINISTRATION & FINANCE								
City Administrative Office	\$ 201,965	\$ 204,883	\$ 194,424	140,960	\$ 62,031	202,991	\$ 197,700	5,291
Information Services	795,943	788,780	882,868	686,189	233,881	920,070	871,442	48,628
Purchasing/Central Services	534,956	562,304	593,305	619,584	209,533	829,117	590,182	238,935
Human Resources	368,389	389,454	402,835	290,719	135,806	426,525	421,468	5,057
Finance	461,366	463,065	460,146	323,376	152,739	476,115	459,490	16,625
	\$ 2,362,619	\$ 2,408,486	\$ 2,533,577	\$ 2,060,828	\$ 793,990	\$ 2,854,818	\$ 2,540,281	\$ 314,537
HEALTH, SAFETY, CULTURE								
Police & Fire Commission	\$ 17,628	\$ 13,070	\$ 13,695	14,400	\$ -	14,400	\$ 16,004	(1,604)
Police Department	14,597,343	14,658,324	14,898,582	10,696,100	5,432,792	16,128,892	16,054,087	74,805
Fire Department	11,196,059	11,320,719	11,784,431	8,303,774	3,800,397	12,104,171	11,888,623	215,548
Planning	175,403	181,873	250,947	141,150	222,189	363,339	192,699	170,640
Bldg Inspection & Zoning	982,776	1,026,353	1,089,763	728,325	420,097	1,148,422	1,134,590	13,832
Health Department	1,935,479	1,949,485	1,966,377	1,444,576	587,670	2,032,246	1,978,233	54,013
Senior Center	145,363	167,708	194,248	158,971	57,211	216,182	208,595	7,587
Public Library	2,115,238	2,073,646	2,106,967	1,748,672	480,620	2,229,292	2,028,489	200,803
	\$ 31,165,289	\$ 31,391,178	\$ 32,305,010	\$ 23,235,968	\$ 11,000,976	\$ 34,236,944	\$ 33,501,322	\$ 735,622
PUBLIC WORKS, ENGINEERING								
Public Works	\$ 10,771,424	\$ 10,358,957	\$ 10,715,131	8,068,968	\$ 2,866,036	10,935,004	\$ 10,949,413	(14,409)
Recycling Program	-	-	-	-	-	-	-	-
Engineering	1,200,076	1,254,201	1,265,449	931,515	342,913	1,274,428	1,179,620	94,808
	\$ 11,971,500	\$ 11,613,158	\$ 11,980,581	\$ 9,000,483	\$ 3,208,949	\$ 12,209,432	\$ 12,129,033	\$ 80,399

City of West Allis
Expenditure Report
 Period Ended December 31, 2008 (preliminary year-end)
 Fiscal Month: 12
 Comparison of Prior Years Expense With 2008 Adopted Expenditures

DEPARTMENT OR ACTIVITY	2005 Actual	2006 Actual	2007 Actual	2008 Adopted Expenditures	2008 Carryovers & Transfers	Adjusted Budget	2008 Current Period Expenditures	(Over)Under Budget
GENERAL EXPENSE								
Public Acqs, Bldgs, & Prot	\$ -	\$ -	\$ -	-	\$ -	-	\$ -	-
Taxes, Refunds & Adjustments	-	-	-	-	-	-	-	-
Promos,Celebrations,Awards	54,372	61,089	60,165	71,175	7,573	78,748	70,474	8,274
General	1,173,067	843,479	225,537	523,230	174,144	697,374	546,812	150,562
Fringe Benefits	370,532	312,267	407,448	16,379,461	(15,007,305)	1,372,156	109,989	1,262,167
Debt Issuance Costs	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-
	1,597,972	1,216,835	693,149	16,973,866	(14,825,588)	2,148,278	727,275	1,421,003
TOTAL GENERAL FUND EXPENDITURES	49,218,335	48,812,603	49,707,752	52,895,654	1,008,669	53,904,323	51,307,348	2,596,975
TRANSFERS TO OTHER FUNDS	284,571	-	925,000					
TOTAL EXPENDITURES & TRANSFERS	\$ 49,502,906	\$ 48,812,603	\$ 50,632,752	\$ 52,895,654	\$ 1,008,669	\$ 53,904,323	\$ 51,307,348	\$ 2,596,975
*** ALL OTHER FUNDS ***								
DEBT								
General Debt Service Expenditures	\$ 4,252,389	\$ 10,751,860	\$ 10,238,700	4,356,266	\$ -	4,356,266	\$ 10,275,022	
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	\$ 10,275,022	\$ -
SPECIAL REVENUE FUNDS EXPENDITURES								
Office of Cable Communications	\$ 647,927	\$ 502,133	\$ 603,839	640,270	\$ -	640,270	\$ 337,311	302,959
Community Development Programs	2,251,561	1,830,873	1,574,219	2,677,086	-	2,677,086	1,331,033	1,346,053
Housing Assistance Programs	3,018,207	2,668,937	3,297,662	3,456,934	-	3,456,934	2,876,757	580,177
Federal & State Health Grants	297,440	388,678	406,239	-	-	-	471,208	(471,208)
Police & Fire Grants	2,680,829	2,705,985	2,309,583	-	-	-	2,343,036	(2,343,036)
Miscellaneous Grants	688,042	283,504	3,435,185	-	-	-	2,574,414	(2,574,414)
Storm Water Program	2,051,425	2,065,749	1,816,016	3,381,013	-	3,381,013	2,947,206	433,807
Centennial Celebration Fund	-	65,738	862,467	-	-	-	98,643	
Information Technology Joint Ventures	-	9,121	5,632	-	-	-	4,663	
FIRE-First Ring Industrial Redevelopment	1,400	45,608	-	-	-	-	60,235	(60,235)
TOTAL SPECIAL REVENUE FUND EXPENDITURES	\$ 11,636,831	\$ 10,566,324	\$ 14,310,842	\$ 10,155,303	\$ -	\$ 10,155,303	\$ 13,044,505	\$ (2,785,897)
ENTERPRISE FUNDS EXPENDITURES								
Sanitary Sewer Utility	\$ 4,348,539	\$ 4,167,597	\$ 4,323,030	4,633,689	\$ -	4,633,689	\$ 5,474,119	(840,430)
Parking System	42,954	83,259	58,847	48,178	-	48,178	86,017	(37,839)
Beloit Rd Public Housing	457,376	3,748,602	353,718	392,906	-	392,906	487,944	(95,038)
Solid Waste Fund	-	684,465	792,116	962,819	-	962,819	762,466	
Water Utility	5,781,469	6,325,160	6,541,564	6,450,801	-	6,450,801	8,313,871	(1,863,070)
TOTAL ENTERPRISE FUNDS EXPENDITURES	\$ 10,630,338	\$ 15,009,083	\$ 12,069,275	\$ 12,488,393	\$ -	\$ 12,488,393	\$ 15,124,418	\$ (2,836,378)

City of West Allis
Expenditure Report
Period Ended December 31, 2008 (preliminary year-end)
Fiscal Month: 12
Comparison of Prior Years Expense With 2008 Adopted Expenditures

DEPARTMENT OR ACTIVITY	2005 Actual	2006 Actual	2007 Actual	2008 Adopted Expenditures	2008 Carryovers & Transfers	Adjusted Budget	2008 Current Period Expenditures	(Over)Under Budget
CAPITAL PROJECTS FUND EXPENDITURES								
Capital Improvements	\$ 6,919,301	\$ 4,468,208	\$ 2,638,635		\$ -		\$ 6,007,243	(6,007,243)
TIF Improvements	6,419,657	7,105,185	3,139,967	-	-	-	4,309,402	(4,309,402)
TOTAL CAPITAL PROJECTS FUNDS EXPENDITURES	\$ 13,338,958	\$ 11,573,392	\$ 5,778,602	\$ -	\$ -	\$ -	\$ 10,316,645	\$ (10,316,645)
INTERNAL SERVICE FUND								
Health Insurance Fund	\$ 12,754,404	\$ 13,100,588	\$ 14,586,161	15,034,000	\$ -	15,034,000	\$ 14,275,635	758,365
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	\$ 14,275,635	\$ 758,365
TOTAL ALL CITY EXPENDITURES & TRANSFERS	\$ 107,587,888	\$ 109,852,238	\$ 107,624,141	\$ 100,533,074	\$ 1,008,669	\$ 101,541,743	\$ 114,343,574	\$ (12,583,580)