

23.



City of West Allis Matter Summary

7525 W. Greenfield Ave.
West Allis, WI 53214

File Number	Title	Status
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2009-0111 Communication In Committee

Comptroller/Manager of Finance submitting the City of West Allis Unaudited Financial Statement Package for the quarter ending September 30, 2008 for review and approval.

Introduced: 2/17/2009

Controlling Body: Administration & Finance Committee

COMMITTEE RECOMMENDATION

POF

ACTION DATE:	MOVER	SECONDER		AYE	NO	PRESENT	EXCUSED
<u>FEB 17 2009</u>			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"/>			
		<input checked="" type="checkbox"/>	Roadt				
			Sengstock				
			Vitale	<input checked="" type="checkbox"/>			
			Weigel				
		TOTAL		<u>5</u>			

SIGNATURE OF COMMITTEE MEMBER

Kurt Kopplin _____ _____
 Chair Vice-Chair Member

COMMON COUNCIL ACTION **PLACE ON FILE**

ACTION DATE:	MOVER	SECONDER		AYE	NO	PRESENT	EXCUSED
<u>FEB 17 2009</u>			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		<u>10</u>			

City of West Allis, Wisconsin

Unaudited Financial Statements

Period Ended July 31, 2008

City of West Allis

Revenue Report

Period Ended July 31, 2008

Fiscal Month: 7

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	\$ 30,063	(16,683,360)
Mobile Home/Trailer	106,836	92,983	84,004	\$90,000	\$ 99,337	46,837
Hotel/Motel	32,185	33,534	36,659	\$29,000	\$ 4,717	(12,200)
State Sales Tax	(1,666)	759	(2,280)	\$0	\$ (2,019)	(2,019)
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	221,573
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	\$ 79,282	37,865
Tax Delinquencies & Penalties	186,862	306,316	305,160	\$190,000	\$ 163,210	52,377
Total Taxes	\$28,291,476	\$29,134,807	\$29,100,614	\$29,542,583	\$894,246	(\$16,338,927)
Intergovernmental Grants & Aids						
State Shared Revenues	\$ 8,532,789	\$ 8,521,008	\$ 8,514,956	\$8,523,922	\$ 1,278,588	(3,693,700)
Expenditure Restraint Program	1,788,771	1,876,354	1,875,045	\$1,845,041	\$ 1,845,041	768,767
Fire Insurance Premiums Tax Rebates	125,614	138,355	131,842	\$125,000	\$ 131,147	58,231
Police Training	-	-	-	\$0	\$ -	0
Exempt Computer Equipment	169,472	160,032	174,715	\$155,000	\$ 159,683	69,266
Municipal Services Payment	366,846	363,573	358,953	\$292,000	\$ 292,725	122,392
State Fair Municipal Payment	-	-	-	\$0	\$ -	0
State Fair Service Contract	30,000	30,000	30,000	\$30,000	\$ 30,000	12,500
Transportation/Highway Aids	2,029,692	2,112,518	2,179,504	\$2,150,000	\$ 1,683,849	429,683
Milwaukee County Library	372,383	373,321	295,033	\$300,000	\$ 209,524	34,524
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	(\$2,198,338)
Licenses, Permits, Fees						
Malt Beverage & Liquor	\$ 91,728	\$ 101,654	\$ 100,575	\$95,600	\$ 93,935	38,168
All Other Licenses	160,901	119,855	155,967	\$116,960	\$ 120,454	52,227
Bldg., Plumbg. & Electrical Permits	856,152	596,327	605,189	\$541,000	\$ 408,153	92,569
Planning & Development Fees	107,098	109,425	103,455	\$87,250	\$ 64,995	14,099
Overnight Parking Permits	385,267	374,093	378,159	\$360,200	\$ 252,896	42,779

City of West Allis

Revenue Report

Period Ended July 31, 2008

Fiscal Month: 7

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	\$ -	(52,500)
All Other Permits	79,759	99,221	85,716	\$66,700	\$ 49,438	10,530
Total Licenses, Permits, Fees	\$1,773,608	\$1,446,757	\$1,517,779	\$1,357,710	\$989,871	\$197,873
Penalties and Forfeitures						
Court Fines & Costs	\$ 831,853	\$ 723,687	\$ 723,687	\$850,000	\$ 648,561	152,727
Parking Violations	1,090,810	1,113,665	1,113,665	\$1,050,000	\$ 730,283	117,783
Total Penalties and Forfeitures	\$1,922,663	\$1,837,352	\$1,837,352	\$1,900,000	\$1,378,843	\$270,510
Charges for Services						
General Government	\$ 8,174	\$ 9,854	\$ 9,854	\$6,450	\$ 4,658	895
MMSD Tunnel Rescue Admin Fee	93,942	250	250	\$200	\$ 128	11
Ambulance Fee	842,822	824,616	824,616	\$792,502	\$ 959,873	497,580
Fire Dept. - Inter-Facility Transports	-	-	-	\$0	\$ -	0
Police	40,384	31,365	31,365	\$28,300	\$ 20,019	3,511
Fire	42,983	32,565	32,565	\$29,275	\$ 19,199	2,122
Milwaukee County Paramedic Aid	521,591	528,173	528,173	\$535,000	\$ 75,659	(236,424)
Health	166,623	183,238	183,238	\$192,940	\$ 152,204	39,656
Village of West Milw.-Health Servs. Agrmnt.	56,134	56,416	56,416	\$59,000	\$ 35,399	982
Senior Center	6,900	8,330	8,330	\$8,125	\$ 966	(3,773)
Public Works Services	120,494	154,754	154,754	\$80,500	\$ 48,477	1,519
Public Works Equipment Earnings	277,952	369,236	369,236	\$200,000	\$ -	(116,667)
HIDTA Admin Fees	60,000	70,000	70,000	\$95,000	\$ 23,601	(31,816)
City Engineer	72,304	84,479	84,479	\$64,550	\$ 44,660	7,006
Finance	4,006	4,429	4,429	\$0	\$ -	0
Information Services	37,512	33,360	33,360	\$0	\$ 134	134
Assessor	0	0	0	\$0	\$ -	0
Print Shop	71,274	67,161	67,161	\$70,000	\$ 34,931	(5,902)
City Attorney	155,413	186,528	186,528	\$50,000	\$ 15,063	(14,104)
CAO	227,895	81,939	81,939	\$65,000	\$ -	(37,917)
Library	96,379	89,380	89,380	\$90,500	\$ 54,150	1,359
City Treasurer	5,237	3,883	3,883	\$4,000	\$ 6,278	3,945
Total Charges For Services	\$2,908,018	\$ 2,819,954	\$2,819,955	2,371,342	\$1,495,400	\$112,117

City of West Allis
Revenue Report
Period Ended July 31, 2008
Fiscal Month: 7

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	\$ 1,137,724	61,474
Interest on Special Assessments	14,761	7,531	2,140	\$15,000	\$ 774	(7,976)
Rental of City Property	78,726	69,858	71,592	\$70,000	\$ 15,714	(25,119)
Green Market Rentals	90,566	60,144	97,050	\$93,000	\$ 36,215	(18,035)
Sale of Lands/Buildings	125,595	135,912	83,603	\$60,000	\$ 122,696	87,696
Other Sales	1,394	11,310	4,954	\$3,500	\$ 8,374	6,332
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	145,833
Annual Hospital Supplemental Payment	-	-	-	\$0	\$ -	0
Total Miscellaneous Revenue	\$2,379,387	\$2,905,722	\$3,873,875	2,436,500	\$1,671,497	\$250,205
Reserve Funds Applied						
Equity Transfers	\$ -	\$ 940,558	\$ 1,398,331	\$1,366,556	\$ 250,541	(546,617)
General Fund Applied	-	-	-	\$500,000	\$ -	0
Total Reserve Funds Applied	\$0	\$940,558	\$1,398,331	1,866,556	\$250,541	(546,617)
Total General Fund Revenue	\$50,998,857	\$52,660,311	\$54,107,953	\$52,895,654	\$12,310,956	(\$18,253,176)
All Other Funds						
Debt Service Revenues						
Real Estate & Personal Property	\$ 6,491,664	\$ 7,811,114	\$ 7,354,217	\$7,949,759	\$ 513,495	(7,436,264)
Hospital & TIF Financing Sources	\$ 3,301,166	\$ 3,315,360	\$ 2,542,999	\$2,534,341	\$ 1,958,322	479,956
Total Debt Service	\$9,792,830	\$11,126,474	\$9,897,216	\$10,484,100	\$2,471,817	(\$6,956,308)
Special Revenue Funds						
Office of Cable Communications Revenues	\$ 523,700	\$ 561,715	\$ 589,283	\$ 485,000	\$ 148,821	-\$134,096
Community Development/Home/Rent Rehab	2,855,926	2,219,433	2,508,812	1,975,500	\$ 616,272	(536,103)
Housing Assistance Programs	2,430,865	2,441,611	2,606,997	3,343,421	\$ 1,534,835	(415,494)
Federal & State Health Grants	297,440	388,678	406,241	340,500	\$ 224,550	25,925
Police & Fire Grants	2,692,574	2,618,228	2,289,320	1,765,883	\$ 984,321	(45,778)
Miscellaneous Grants	731,222	1,409,492	5,305,848	-	\$ 3,041,941	3,041,941

City of West Allis

Revenue Report

Period Ended July 31, 2008

Fiscal Month: 7

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	\$ -	(1,597,070)
Revenue From Billings/Assessmnts/Sales	2,750,558	2,702,751	3,204,986	-	\$ 1,613,204	1,613,204
Recycling Proceeds	-	-	-	-	\$ -	-
WA Business Improvement District	0	8,572	1,000	67,500	\$ -	(39,375)
Quad Indemnification Fund	0	0	0	-	\$ -	0
Total Special Revenue Funds	\$12,282,283	\$12,366,281	\$ 16,922,188	10,715,638	\$8,181,159	\$1,930,370
Enterprise Funds						
Sanitary Sewer Utility	\$ 4,349,455	\$ 5,464,568	\$ 5,047,671	\$4,915,700	\$ 3,030,283	162,791
Parking System (Meters/Property Sales)	16,466	24,036	24,599	17,300	\$ 10,948	856
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	\$ 223,423	15,232
Water Utility	5,795,901	5,579,999	6,087,542	6,468,325	\$ 3,327,105	(446,085)
Total Enterprise Funds	\$10,530,659	\$11,449,629	\$ 11,562,405	11,768,225	\$6,591,759	(\$267,206)
Capital Projects Fund						
Capital Projects	4,330,412	3,458,246	4,047,215	\$7,830,000	\$ 2,997,737	(1,569,763)
TIF Projects	9,806,596	6,919,879	2,852,365	4,375,000	\$ 2,877,547	325,464
Total Capital Projects Fund	\$ 14,137,008	\$ 10,378,125	\$ 6,899,580	12,205,000	\$5,875,284	(\$1,244,299)
Internal Service Fund						
Health Insurance Fund	14,300,036	14,782,762	15,239,644	15,034,600	\$ 7,402,454	(2,894,899)
Insurance Pool Revenues	368,006	367,406	367,062	368,006	\$ -	(214,670)
Total Internal Service Revenues	\$14,668,042	\$15,150,168	\$15,606,706	\$15,402,606	\$7,402,454	(\$3,109,569)
TOTAL ALL CITY REVENUE	\$112,409,679	\$113,130,988	\$114,996,048	\$113,471,223	\$42,833,428	(\$25,005,289)

City of West Allis
Expenditure Report
Period Ended July 31, 2008
Fiscal Month: 7
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	\$ 152,277	\$ (93,147)
Mayor	102,505	105,546	105,583	76,726	722	77,448	55,267	(10,089)
	\$ 366,004	\$ 372,837	\$ 374,783	\$ 178,091	\$ 722	\$ 178,813	\$ 207,544	\$ (103,236)
LEGAL, JUDICIAL, ADMIN								
City Attorney	\$ 585,215	\$ 565,689	\$ 568,975	441,300	\$ 19,500	460,800	\$ 353,306	(84,506)
Municipal Court	319,492	279,988	290,205	246,772	-	246,772	159,760	(15,810)
City Assessor	388,070	470,979	473,388	334,238	19,453	353,691	268,903	(62,583)
City Clerk/Treasurer	462,175	493,454	488,083	424,108	27,270	451,378	306,420	(43,116)
	\$ 1,754,952	\$ 1,810,110	\$ 1,820,652	\$ 1,446,418	\$ 66,223	\$ 1,512,641	\$ 1,088,389	\$ (206,016)
ADMINISTRATION & FINANCE								
City Administrative Office	\$ 201,965	\$ 204,883	\$ 194,424	140,960	\$ 1,250	142,210	\$ 115,791	(32,835)
Information Services	795,943	788,780	882,868	686,189	39,740	725,929	564,545	(141,086)
Purchasing/Central Services	534,956	562,304	593,305	619,584	57,038	676,622	326,722	67,974
Human Resources	368,389	389,454	402,835	290,719	3,472	294,191	225,872	(54,260)
Finance	461,366	463,065	460,146	323,376	3,050	326,426	246,330	(55,915)
	\$ 2,362,619	\$ 2,408,486	\$ 2,533,577	\$ 2,060,828	\$ 104,550	\$ 2,165,378	\$ 1,479,260	\$ (216,123)
HEALTH, SAFETY, CULTURE								
Police & Fire Commission	\$ 17,628	\$ 13,070	\$ 13,695	14,400	\$ -	14,400	\$ 10,391	(1,991)
Police Department	14,597,343	14,658,324	14,898,582	10,696,100	2,801,946	13,498,046	7,853,380	20,480
Fire Department	11,196,059	11,320,719	11,784,431	8,303,774	57,404	8,361,178	6,002,465	(1,125,111)
Planning	175,403	181,873	250,947	141,150	20,000	161,150	107,425	(13,421)
Bldg Inspection & Zoning	982,776	1,026,353	1,089,763	728,325	43,535	771,860	608,035	(157,784)
Health Department	1,935,479	1,949,485	1,966,377	1,444,576	2,659	1,447,235	1,059,786	(215,566)
Senior Center	145,363	167,708	194,248	158,971	7,000	165,971	110,863	(14,047)
Public Library	2,115,238	2,073,646	2,106,967	1,748,672	46,313	1,794,985	1,166,046	(118,971)
	\$ 31,165,289	\$ 31,391,178	\$ 32,305,010	\$ 23,235,968	\$ 2,978,857	\$ 26,214,825	\$ 16,918,393	\$ (1,626,411)
PUBLIC WORKS, ENGINEERING								
Public Works	\$ 10,771,424	\$ 10,358,957	\$ 10,715,131	8,068,968	\$ 111,199	8,180,167	\$ 6,472,349	(1,700,585)
Recycling Program	-	-	-	-	-	-	-	-
Engineering	1,200,076	1,254,201	1,265,449	931,515	16,120	947,635	588,102	(35,315)
	\$ 11,971,500	\$ 11,613,158	\$ 11,980,581	\$ 9,000,483	\$ 127,319	\$ 9,127,802	\$ 7,060,452	\$ (1,735,901)

City of West Allis
Expenditure Report
 Period Ended July 31, 2008
 Fiscal Month: 7
 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	38,180	7,640
General	1,173,067	843,479	225,537	523,230	144,144	667,374	480,712	(91,410)
Fringe Benefits	370,532	312,267	407,448	16,379,461	(2,596,497)	13,782,964	545,170	7,494,892
Debt Issuance Costs	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-
	1,597,972	1,216,835	693,149	16,973,866	(2,444,979)	14,528,887	1,064,062	7,411,122
TOTAL GENERAL FUND EXPENDITURES	49,218,335	48,812,603	49,707,752	52,895,654	832,692	53,728,346	27,818,100	3,523,436
TRANSFERS TO OTHER FUNDS	284,571	-	925,000					
TOTAL EXPENDITURES & TRANSFERS	\$ 49,502,906	\$ 48,812,603	\$ 50,632,752	\$ 52,895,654	\$ 832,692	\$ 53,728,346	\$ 27,818,100	\$ 3,523,436
*** ALL OTHER FUNDS ***								
DEBT								
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	\$ 170,908	202,582
Community Development Programs	2,251,561	1,830,873	1,574,219	2,677,086	-	2,677,086	595,267	966,366
Housing Assistance Programs	3,018,207	2,668,937	3,297,662	3,456,934	-	3,456,934	1,859,690	156,855
Federal & State Health Grants	297,440	388,678	406,239	-	-	-	220,033	(220,033)
Police & Fire Grants	2,680,829	2,705,985	2,309,583	-	-	-	1,159,328	(1,159,328)
Miscellaneous Grants	688,042	283,504	3,435,185	-	-	-	2,090,014	(2,090,014)
Storm Water Program	2,051,425	2,065,749	1,816,016	3,381,013	-	3,381,013	664,285	1,307,972
Centennial Celebration Fund	-	65,738	862,467	-	-	-	79,622	
Information Technology Joint Ventures	-	9,121	5,632	-	-	-	1,500	
FIRE-First Ring Industrial Redevelopment	1,400	45,608	-	-	-	-	20,696	(20,696)
TOTAL SPECIAL REVENUE FUND EXPENDITURES	\$ 11,636,831	\$ 10,566,324	\$ 14,310,842	\$ 10,155,303	\$ -	\$ 10,155,303	\$ 6,861,345	\$ (856,296)
ENTERPRISE FUNDS EXPENDITURES								
Sanitary Sewer Utility	\$ 4,348,539	\$ 4,167,597	\$ 4,323,030	4,633,689	\$ -	4,633,689	\$ 1,859,589	843,397
Parking System	42,954	83,259	58,847	48,178	-	48,178	20,377	7,727
Beloit Rd Public Housing	457,376	3,748,602	353,718	392,906	-	392,906	155,854	73,341
Solid Waste Fund	-	684,465	792,116	962,819	-	962,819	274,333	
Water Utility	5,781,469	6,325,160	6,541,564	6,450,801	-	6,450,801	3,156,850	606,117
TOTAL ENTERPRISE FUNDS EXPENDITURES	\$ 10,630,338	\$ 15,009,083	\$ 12,069,275	\$ 12,488,393	\$ -	\$ 12,488,393	\$ 5,467,003	\$ 1,530,581

City of West Allis
Expenditure Report
Period Ended July 31, 2008
Fiscal Month: 7
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		\$ -		\$ 1,203,802	(1,203,802)
TIF Improvements	6,419,657	7,105,185	3,139,967	-	-	-	2,340,414	(2,340,414)
TOTAL CAPITAL PROJECTS FUNDS EXPENDITURES	\$ 13,338,958	\$ 11,573,392	\$ 5,778,602	\$ -	\$ -	\$ -	\$ 3,544,216	\$ (3,544,216)
INTERNAL SERVICE FUND								
Health Insurance Fund	\$ 12,754,404	\$ 13,100,588	\$ 14,586,161	15,034,000	\$ -	15,034,000	\$ 7,821,934	947,899
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	\$ 7,821,934	\$ 947,899
TOTAL ALL CITY EXPENDITURES & TRANSFERS	\$ 107,587,888	\$ 109,852,238	\$ 107,624,141	\$ 100,533,074	\$ 832,692	\$ 101,365,766	\$ 58,785,863	\$ 1,601,404

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 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	\$ 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 (Holie,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
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)
Fire Inspection Fee	92,703	46,183	88,717	\$90,000	\$ -	(60,000)
All Other Permits	79,759	99,221	85,716	\$66,700	\$ 54,465	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	\$ 727,242	160,575
Parking Violations	1,090,810	1,113,665	1,113,665	\$1,050,000	\$ 829,466	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	\$ 5,313	1,013
MMSD Tunnel Rescue Admin Fee	93,942	250	250	\$200	\$ 128	(5)
Ambulance Fee	842,822	824,616	824,616	\$792,502	\$ 1,078,465	550,131
Fire Dept. - Inter-Facility Transports	-	-	-	\$0	\$ -	0
Police	40,384	31,365	31,365	\$28,300	\$ 22,251	3,384
Fire	42,983	32,565	32,565	\$29,275	\$ 21,436	1,919
Milwaukee County Paramedic Aid	521,591	528,173	528,173	\$535,000	\$ 89,159	(267,508)
Health	166,623	183,238	183,238	\$192,940	\$ 165,712	37,085
Village of West Milw.-Health Servs. Agrmnt.	56,134	56,416	56,416	\$59,000	\$ 40,456	1,123
Senior Center	6,900	8,330	8,330	\$8,125	\$ 1,056	(4,360)
Public Works Services	120,494	154,754	154,754	\$80,500	\$ 95,437	41,770
Public Works Equipment Earnings	277,952	369,236	369,236	\$200,000	\$ 330,318	196,985
HIDTA Admin Fees	60,000	70,000	70,000	\$95,000	\$ 29,926	(33,407)
City Engineer	72,304	84,479	84,479	\$64,550	\$ 47,836	4,803
Finance	4,006	4,429	4,429	\$0	\$ -	0
Information Services	37,512	33,360	33,360	\$0	\$ 177	177
Assessor	0	0	0	\$0	\$ -	0
Print Shop	71,274	67,161	67,161	\$70,000	\$ 34,931	(11,735)
City Attorney	155,413	186,528	186,528	\$50,000	\$ 15,063	(18,270)
CAO	227,895	81,939	81,939	\$65,000	\$ -	(43,333)
Library	96,379	89,380	89,380	\$90,500	\$ 62,705	2,372
City Treasurer	5,237	3,883	3,883	\$4,000	\$ 6,308	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/Buildings	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 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	\$ -	(1,825,223)
Revenue From Billings/Assessmts/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 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	\$ 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	593,305	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	737,907	(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	-	-	-	-	-	-	-	-
Engineering	1,200,076	1,254,201	1,265,449	931,515	16,120	947,635	706,323	(74,566)
	\$ 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 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	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	-	-	-	-	-	-	-	-
	1,597,972	1,216,835	693,149	16,973,866	(2,943,659)	14,030,207	1,208,314	8,145,157
TOTAL GENERAL FUND EXPENDITURES	49,218,335	48,812,603	49,707,752	52,895,654	743,692	53,639,346	33,047,015	2,712,550
TRANSFERS TO OTHER FUNDS	284,571	-	925,000					
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								
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 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		\$ -		\$ 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)

City of West Allis, Wisconsin

Unaudited Financial Statements

Period Ended September 30, 2008

City of West Allis

Revenue Report

Period Ended September 30, 2008

Fiscal Month: 9

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	\$ 2,799,462	(18,689,225)
Mobile Home/Trailer	106,836	\$ 92,983	\$ 84,004	\$90,000	\$ 114,119	46,619
Hotel/Motel	32,185	\$ 33,534	\$ 36,659	\$29,000	\$ 11,100	(10,650)
State Sales Tax	(1,666)	\$ 759	\$ (2,280)	\$0	\$ (2,063)	(2,063)
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	136,406
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	\$ 167,241	113,991
Tax Delinquencies & Penalties	186,862	\$ 306,316	\$ 305,160	\$190,000	\$ 167,407	24,907
Total Taxes	\$28,291,476	\$29,134,807	\$29,100,614	\$29,542,583	\$3,879,836	(\$18,277,101)
Intergovernmental Grants & Aids						
State Shared Revenues	\$ 8,532,789	\$ 8,521,008	\$ 8,514,956	\$8,523,922	\$ 1,278,588	(5,114,353)
Expenditure Restraint Program	1,788,771	1,876,354	1,875,045	\$1,845,041	\$ 1,845,041	461,260
Fire Insurance Premiums Tax Rebates	125,614	138,355	131,842	\$125,000	\$ 131,147	37,397
Police Training	-	-	-	\$0	\$ -	0
Exempt Computer Equipment	169,472	160,032	174,715	\$155,000	\$ 159,683	43,433
Municipal Services Payment	366,846	363,573	358,953	\$292,000	\$ 292,725	73,725
State Fair Municipal Payment	-	-	-	\$0	\$ -	0
State Fair Service Contract	30,000	30,000	30,000	\$30,000	\$ 30,000	7,500
Transportation/Highway Aids	2,029,692	2,112,518	2,179,504	\$2,150,000	\$ 1,683,849	71,349
Milwaukee County Library	372,383	373,321	295,033	\$300,000	\$ 209,524	(15,476)
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	(\$4,435,165)
Licenses, Permits, Fees						
Malt Beverage & Liquor	\$ 91,728	\$ 101,654	\$ 100,575	\$95,600	\$ 95,815	24,115
All Other Licenses	160,901	119,855	155,967	\$116,960	\$ 134,097	46,377
Bldg., Plumbg. & Electrical Permits	856,152	596,327	605,189	\$541,000	\$ 516,440	110,690
Planning & Development Fees	107,098	109,425	103,455	\$87,250	\$ 78,540	13,103
Overnight Parking Permits	385,267	374,093	378,159	\$360,200	\$ 287,326	17,176

City of West Allis
Revenue Report
Period Ended September 30, 2008
Fiscal Month: 9
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	\$ -	(67,500)
All Other Permits	79,759	99,221	85,716	\$66,700	\$ 62,539	12,514
Total Licenses, Permits, Fees	\$1,773,608	\$1,446,757	\$1,517,779	\$1,357,710	\$1,174,756	\$156,474
Penalties and Forfeitures						
Court Fines & Costs	\$ 831,853	\$ 723,687	\$ 723,687	\$850,000	\$ 795,819	158,319
Parking Violations	1,090,810	1,113,665	1,113,665	\$1,050,000	\$ 929,848	142,348
Total Penalties and Forfeitures	\$1,922,663	\$1,837,352	\$1,837,352	\$1,900,000	\$1,725,667	\$300,667
Charges for Services						
General Government	\$ 8,174	\$ 9,854	\$ 9,854	\$6,450	\$ 6,034	1,196
MMSD Tunnel Rescue Admin Fee	93,942	250	250	\$200	\$ 128	(22)
Ambulance Fee	842,822	824,616	824,616	\$792,502	\$ 1,194,793	600,416
Fire Dept. - Inter-Facility Transports	-	-	-	\$0	\$ -	0
Police	40,384	31,365	31,365	\$28,300	\$ 25,137	3,912
Fire	42,983	32,565	32,565	\$29,275	\$ 23,973	2,016
Milwaukee County Paramedic Aid	521,591	528,173	528,173	\$535,000	\$ 107,038	(294,212)
Health	166,623	183,238	183,238	\$192,940	\$ 170,404	25,699
Village of West Milw.-Health Servs. Agrmnt.	56,134	56,416	56,416	\$59,000	\$ 45,513	1,263
Senior Center	6,900	8,330	8,330	\$8,125	\$ 1,056	(5,037)
Public Works Services	120,494	154,754	154,754	\$80,500	\$ 116,455	56,079
Public Works Equipment Earnings	277,952	369,236	369,236	\$200,000	\$ 330,318	180,318
HIDTA Admin Fees	60,000	70,000	70,000	\$95,000	\$ 112,826	41,576
City Engineer	72,304	84,479	84,479	\$64,550	\$ 52,050	3,637
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	(17,569)
City Attorney	155,413	186,528	186,528	\$50,000	\$ 23,290	(14,210)
CAO	227,895	81,939	81,939	\$65,000	\$ -	(48,750)
Library	96,379	89,380	89,380	\$90,500	\$ 68,363	488
City Treasurer	5,237	3,883	3,883	\$4,000	\$ 6,403	3,403
Total Charges For Services	\$2,908,018	\$ 2,819,954	\$2,819,955	2,371,342	\$2,318,898	\$540,391

City of West Allis
Revenue Report
Period Ended September 30, 2008
Fiscal Month: 9
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	\$ 1,456,276	72,526
Interest on Special Assessments	14,761	7,531	2,140	\$15,000	\$ 934	(10,316)
Rental of City Property	78,726	69,858	71,592	\$70,000	\$ 20,202	(32,298)
Green Market Rentals	90,566	60,144	97,050	\$93,000	\$ 72,168	2,418
Sale of Lands/Buildings	125,595	135,912	83,603	\$60,000	\$ 133,619	88,619
Other Sales	1,394	11,310	4,954	\$3,500	\$ 8,399	5,774
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	87,500
Annual Hospital Supplemental Payment	-	-	-	\$0	\$ -	0
Total Miscellaneous Revenue	\$2,379,387	\$2,905,722	\$3,873,875	2,436,500	\$2,041,599	\$214,224
Reserve Funds Applied						
Equity Transfers	\$ -	\$ 940,558	\$ 1,398,331	\$1,366,556	\$ 250,541	(774,376)
General Fund Applied	-	-	-	\$500,000	\$ -	0
Total Reserve Funds Applied	\$0	\$940,558	\$1,398,331	1,866,556	\$250,541	(774,376)
Total General Fund Revenue	\$50,998,857	\$52,660,311	\$54,107,953	\$52,895,654	\$17,021,854	(\$22,274,886)
All Other Funds						
Debt Service Revenues						
Real Estate & Personal Property	\$ 6,491,664	\$ 7,811,114	\$ 7,354,217	\$7,949,759	\$ 618,115	(7,331,644)
Hospital & TIF Financing Sources	\$ 3,301,166	\$ 3,315,360	\$ 2,542,999	\$2,534,341	\$ 2,394,851	494,096
Total Debt Service	\$9,792,830	\$11,126,474	\$9,897,216	\$10,484,100	\$3,012,966	(\$6,837,549)
Special Revenue Funds						
Office of Cable Communications Revenues	\$ 523,700	\$ 561,715	\$ 589,283	\$ 485,000	\$ 295,373	-\$68,377
Community Development/Home/Rent Rehab	2,855,926	2,219,433	2,508,812	1,975,500	\$ 915,741	(565,884)
Housing Assistance Programs	2,430,865	2,441,611	2,606,997	3,343,421	\$ 1,963,444	(544,121)
Federal & State Health Grants	297,440	388,678	406,241	340,500	\$ 255,742	367
Police & Fire Grants	2,692,574	2,618,228	2,289,320	1,765,883	\$ 1,264,409	(60,003)
Miscellaneous Grants	731,222	1,409,492	5,305,848	-	\$ 3,388,752	3,388,752

City of West Allis
Revenue Report
Period Ended September 30, 2008
Fiscal Month: 9
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	\$ -	(2,053,376)
Revenue From Billings/Assessmts/Sales	2,750,558	2,702,751	3,204,986	-	\$ 2,205,236	2,205,236
Recycling Proceeds	-	-	-	-	\$ -	-
WA Business Improvement District	0	8,572	1,000	67,500	\$ -	(50,625)
Quad Indemnification Fund	0	0	0	-	\$ -	0
Total Special Revenue Funds	\$12,282,283	\$12,366,281	\$ 16,922,188	10,715,638	\$10,305,913	\$2,269,184
Enterprise Funds						
Sanitary Sewer Utility	\$ 4,349,455	\$ 5,464,568	\$ 5,047,671	\$4,915,700	\$ 4,107,745	420,970
Parking System (Meters/Property Sales)	16,466	24,036	24,599	17,300	\$ 11,171	(1,804)
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	\$ 286,688	19,013
Water Utility	5,795,901	5,579,999	6,087,542	6,468,325	\$ 4,449,810	(401,434)
Total Enterprise Funds	\$10,530,659	\$11,449,629	\$ 11,562,405	11,768,225	\$8,855,414	\$36,746
Capital Projects Fund						
Capital Projects	4,330,412	3,458,246	4,047,215	\$7,830,000	\$ 2,997,737	(2,874,763)
TIF Projects	9,806,596	6,919,879	2,852,365	4,375,000	\$ 2,877,682	(403,568)
Total Capital Projects Fund	\$ 14,137,008	\$ 10,378,125	\$ 6,899,580	12,205,000	\$5,875,419	(\$3,278,331)
Internal Service Fund						
Health Insurance Fund	14,300,036	14,782,762	15,239,644	15,034,600	\$ 9,461,096	(5,400,531)
Insurance Pool Revenues	368,006	367,406	367,062	368,006	\$ -	(276,005)
Total Internal Service Revenues	\$14,668,042	\$15,150,168	\$15,606,706	\$15,402,606	\$9,461,096	(\$5,676,535)
TOTAL ALL CITY REVENUE	\$112,409,679	\$113,130,988	\$114,996,048	\$113,471,223	\$54,532,662	(\$30,360,840)

City of West Allis
Expenditure Report
Period Ended September 30, 2008
Fiscal Month: 9
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	\$ 193,429	\$ (117,405)
Mayor	102,505	105,546	105,583	76,726	722	77,448	76,602	(18,516)
	\$ 366,004	\$ 372,837	\$ 374,783	\$ 178,091	\$ 722	\$ 178,813	\$ 270,031	\$ (135,921)
LEGAL, JUDICIAL, ADMIN								
City Attorney	\$ 585,215	\$ 565,689	\$ 568,975	441,300	\$ 19,500	460,800	\$ 477,182	(131,582)
Municipal Court	319,492	279,988	290,205	246,772	-	246,772	229,276	(44,197)
City Assessor	388,070	470,979	473,388	334,238	19,453	353,691	356,759	(91,490)
City Clerk/Treasurer	462,175	493,454	488,083	424,108	27,270	451,378	407,625	(69,091)
	\$ 1,754,952	\$ 1,810,110	\$ 1,820,652	\$ 1,446,418	\$ 66,223	\$ 1,512,641	\$ 1,470,841	\$ (336,361)
ADMINISTRATION & FINANCE								
City Administrative Office	\$ 201,965	\$ 204,883	\$ 194,424	140,960	\$ 1,250	142,210	\$ 155,599	(48,941)
Information Services	795,943	788,780	882,868	686,189	39,740	725,929	701,391	(156,944)
Purchasing/Central Services	534,956	562,304	593,305	619,584	57,038	676,622	438,890	68,577
Human Resources	368,389	389,454	402,835	290,719	3,472	294,191	304,316	(83,673)
Finance	461,366	463,065	460,146	323,376	3,050	326,426	338,241	(93,422)
	\$ 2,362,619	\$ 2,408,486	\$ 2,533,577	\$ 2,060,828	\$ 104,550	\$ 2,165,378	\$ 1,938,437	\$ (314,403)
HEALTH, SAFETY, CULTURE								
Police & Fire Commission	\$ 17,628	\$ 13,070	\$ 13,695	14,400	\$ -	14,400	\$ 14,726	(3,926)
Police Department	14,597,343	14,658,324	14,898,582	10,696,100	3,699,816	14,395,916	10,802,973	(6,036)
Fire Department	11,196,059	11,320,719	11,784,431	8,303,774	57,404	8,361,178	8,101,908	(1,831,025)
Planning	175,403	181,873	250,947	141,150	20,000	161,150	142,343	(21,481)
Bldg Inspection & Zoning	982,776	1,026,353	1,089,763	728,325	43,535	771,860	828,951	(250,056)
Health Department	1,935,479	1,949,485	1,966,377	1,444,576	2,659	1,447,235	1,429,693	(344,266)
Senior Center	145,363	167,708	194,248	158,971	7,000	165,971	145,293	(20,815)
Public Library	2,115,238	2,073,646	2,106,967	1,748,672	46,313	1,794,985	1,518,738	(172,499)
	\$ 31,165,289	\$ 31,391,178	\$ 32,305,010	\$ 23,235,968	\$ 3,876,727	\$ 27,112,695	\$ 22,984,625	\$ (2,650,104)
PUBLIC WORKS, ENGINEERING								
Public Works	\$ 10,771,424	\$ 10,358,957	\$ 10,715,131	8,068,968	\$ 22,199	8,091,167	\$ 8,254,550	(2,186,175)
Recycling Program	-	-	-	-	-	-	-	-
Engineering	1,200,076	1,254,201	1,265,449	931,515	16,120	947,635	795,238	(84,512)
	\$ 11,971,500	\$ 11,613,158	\$ 11,980,581	\$ 9,000,483	\$ 38,319	\$ 9,038,802	\$ 9,049,788	\$ (2,270,687)

City of West Allis
Expenditure Report
Period Ended September 30, 2008
Fiscal Month: 9
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	55,779	3,133
General	1,173,067	843,479	225,537	523,230	144,144	667,374	544,289	(43,759)
Fringe Benefits	370,532	312,267	407,448	16,379,461	(3,494,367)	12,885,094	532,623	9,131,198
Debt Issuance Costs	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-
	1,597,972	1,216,835	693,149	16,973,866	(3,342,849)	13,631,017	1,132,690	9,090,572
TOTAL GENERAL FUND EXPENDITURES	49,218,335	48,812,603	49,707,752	52,895,654	743,692	53,639,346	36,846,412	3,383,097
TRANSFERS TO OTHER FUNDS	284,571	-	925,000					
TOTAL EXPENDITURES & TRANSFERS	\$ 49,502,906	\$ 48,812,603	\$ 50,632,752	\$ 52,895,654	\$ 743,692	\$ 53,639,346	\$ 36,846,412	\$ 3,383,097
*** ALL OTHER FUNDS ***								
DEBT								
General Debt Service Expenditures	\$ 4,252,389	\$ 10,751,860	\$ 10,238,700	4,356,266	\$ -	4,356,266	\$ 7,290,538	
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	\$ 7,290,538	\$ -
SPECIAL REVENUE FUNDS EXPENDITURES								
Office of Cable Communications	\$ 647,927	\$ 502,133	\$ 603,839	640,270	\$ -	640,270	\$ 227,956	252,247
Community Development Programs	2,251,561	1,830,873	1,574,219	2,677,086	-	2,677,086	872,938	1,134,877
Housing Assistance Programs	3,018,207	2,668,937	3,297,662	3,456,934	-	3,456,934	2,347,270	245,431
Federal & State Health Grants	297,440	388,678	406,239	-	-	-	296,208	(296,208)
Police & Fire Grants	2,680,829	2,705,985	2,309,583	-	-	-	1,546,331	(1,546,331)
Miscellaneous Grants	688,042	283,504	3,435,185	-	-	-	2,202,969	(2,202,969)
Storm Water Program	2,051,425	2,065,749	1,816,016	3,381,013	-	3,381,013	1,491,018	1,044,742
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	\$ 9,140,262	\$ (1,423,642)
ENTERPRISE FUNDS EXPENDITURES								
Sanitary Sewer Utility	\$ 4,348,539	\$ 4,167,597	\$ 4,323,030	4,633,689	\$ -	4,633,689	\$ 2,407,704	1,067,563
Parking System	42,954	83,259	58,847	48,178	-	48,178	43,881	(7,747)
Beloit Rd Public Housing	457,376	3,748,602	353,718	392,906	-	392,906	329,692	(35,012)
Solid Waste Fund	-	684,465	792,116	962,819	-	962,819	418,911	
Water Utility	5,781,469	6,325,160	6,541,564	6,450,801	-	6,450,801	5,591,015	(752,915)
TOTAL ENTERPRISE FUNDS EXPENDITURES	\$ 10,630,338	\$ 15,009,083	\$ 12,069,275	\$ 12,488,393	\$ -	\$ 12,488,393	\$ 8,791,203	\$ 271,888

City of West Allis
Expenditure Report
Period Ended September 30, 2008
Fiscal Month: 9
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		\$ -		\$ 2,346,084	(2,346,084)
TIF Improvements	6,419,657	7,105,185	3,139,967	-	-	-	2,529,884	(2,529,884)
TOTAL CAPITAL PROJECTS FUNDS EXPENDITURES	\$ 13,338,958	\$ 11,573,392	\$ 5,778,602	\$ -	\$ -	\$ -	\$ 4,875,968	\$ (4,875,968)
INTERNAL SERVICE FUND								
Health Insurance Fund	\$ 12,754,404	\$ 13,100,588	\$ 14,586,161	15,034,000	\$ -	15,034,000	\$ 9,979,528	1,295,972
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	\$ 9,979,528	\$ 1,295,972
TOTAL ALL CITY EXPENDITURES & TRANSFERS	\$ 107,587,888	\$ 109,852,238	\$ 107,624,141	\$ 100,533,074	\$ 743,692	\$ 101,276,766	\$ 76,923,911	\$ (1,348,653)