



City of West Allis

Matter Summary

7525 W. Greenfield Ave.
West Allis, WI 53214

File Number	Title	Status
2006-0729	Communication	In Committee
Comptroller/Manager of Finance submitting the City of West Allis Unaudited Financial Statment Package for the periods ending September 30, 2006 and October 31, 2006.		
Introduced: 12/19/2006		Controlling Body: Administration & Finance Committee

COMMITTEE RECOMMENDATION

POF

ACTION DATE:	MOVER	SECONDER		AYE	NO	PRESENT	EXCUSED
DEC 19 2006			Barczak	✓			
			Czaplewski	✓			
			Dobrowski				
	✓		Kopplin				
			Lajsic	✓			
			Narlock				
		✓	Reinke	✓			
			Sengstock				
			Vitale				
			Weigel	✓			
			TOTAL	5	-	-	0

SIGNATURE OF COMMITTEE MEMBER

Chair

Vice-Chair

Member

COMMON COUNCIL ACTION **PLACE ON FILE**

ACTION DATE:	MOVER	SECONDER		AYE	NO	PRESENT	EXCUSED
DEC 19 2006	✓		Barczak	✓			
			Czaplewski	✓			
		✓	Dobrowski	✓			
			Kopplin	✓			
			Lajsic	✓			
			Narlock	✓			
			Reinke	✓			
			Sengstock	✓			
			Vitale <i>exc</i>				✓
			Weigel	✓			
			TOTAL	9	-	-	1



DEPARTMENT OF ADMINISTRATION & FINANCE
FINANCE DIVISION

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December 13, 2006

Honorable Mayor and Common Council
City of West Allis
7525 West Greenfield Avenue
West Allis, WI 53214

Dear Mayor and Alderpersons:

I am submitting herewith the City of West Allis Unaudited Financial Statement Package for the periods ending September 30, 2006 and October 31, 2006 for your review and approval.

Sincerely

Gary Schmid, CPA
Comptroller/Manager of Finance

Attachment

City of West Allis, Wisconsin

Unaudited Financial Statements

Period Ended September 30, 2006

City of West Allis
Revenue Report
Period Ended September 30, 2006
Fiscal Month: 9
Comparison of Prior Years Revenues with 2006 Adopted Revenues

	2003 Actual Revenues	2004 Actual Revenues	2005 Actual Revenues	2006 Adopted Revenues	2006 Current Period Revenue Actual	2006 Budget Over(Under)
Taxes						
Real Estate & Personal Property	\$ 25,177,492	\$ 25,448,410	\$ 26,631,466	\$27,267,001	\$ 8,247,125	(12,203,126)
Mobile Home/Trailer	124,043	113,283	106,836	\$113,000	\$ 106,712	21,962
Hotel/Motel	33,344	33,001	32,185	\$32,000	\$ 14,504	(9,496)
State Sales Tax	186	(1,008)	(1,666)	\$0	\$ (1,064)	(1,064)
Tax Equivalent-Beloit Rd Housing	117,637	123,528	117,809	\$117,000	\$ 128,870	41,120
Tax Equivalent-Water Utility	613,556	613,556	613,556	\$613,556	\$ -	(460,167)
Tax Equivalent-Medical Office Bldg	341,227	276,860	541,341	\$502,000	\$ 492,078	115,578
Tax Equivalent-Parking Structures	-	108,949	-	\$0	\$ -	0
Tax Equivalent-Women's Pavillion	-	128,237	-	\$0	\$ -	0
Tax Equivalent-Hospital Lab Equipment	-	48,584	-	\$0	\$ -	0
Other Tax Equivalent (Holie,Beths.)	36,140	61,897	63,087	\$56,400	\$ 110,326	68,026
Tax Delinquencies & Penalties	256,625	240,745	186,862	\$190,000	\$ 181,113	38,613
Total Taxes	\$26,700,251	\$27,196,042	\$28,291,476	\$28,890,957	\$9,279,665	(\$12,388,553)
Intergovernmental Grants & Aids						
State Shared Revenues	\$ 9,518,429	\$ 8,519,543	\$ 8,532,789	\$8,523,508	\$ 1,278,526	-----
Expenditure Restraint Program	1,751,835	1,811,626	1,788,771	\$1,876,354	\$ 1,876,354	-----
Fire Insurance Premiums Tax Rebates	115,153	125,518	125,614	\$115,000	\$ 138,355	52,105
Police Training	29,700	-	-	\$0	\$ -	0
Exempt Computer Equipment	213,623	184,269	169,472	\$150,000	\$ 160,032	-----
Municipal Services Payment	337,368	289,909	366,846	\$305,000	\$ 273,573	-----
State Fair Municipal Payment	-	-	-	\$0	\$ -	-
State Fair Service Contract	30,000	30,000	30,000	\$30,000	\$ 10,000	(12,500)
Transportation/Highway Aids	2,191,504	2,084,706	2,029,692	\$2,030,000	\$ 1,584,388	-----
Milwaukee County Library	379,762	362,668	372,383	\$242,000	\$ 268,422	-----
Recycling and Other Grants	688,217	338,614	308,140	\$0	\$ 308,070	-----
Total Grants & Aids	\$15,255,592	\$13,746,853	\$13,723,707	\$13,271,862	\$5,897,720	\$39,605
Licenses, Permits, Fees						
Malt Beverage & Liquor	\$ 122,163	\$ 94,775	\$ 91,728	\$93,100	\$ 100,364	30,539
All Other Licenses	121,234	148,399	160,901	\$122,070	\$ 111,216	19,663
Bldg., Plumbg. & Electrical Permits	537,978	736,170	856,152	\$518,900	\$ 436,927	47,752
Planning & Development Fees	-	-	107,098	\$67,500	\$ 88,115	37,490
Overnight Parking Permits	355,190	366,240	385,267	\$360,000	\$ 277,654	7,654

City of West Allis
Revenue Report
Period Ended September 30, 2006
Fiscal Month: 9
Comparison of Prior Years Revenues with 2006 Adopted Revenues

	2003 Actual Revenues	2004 Actual Revenues	2005 Actual Revenues	2006 Adopted Revenues	2006 Current Period Revenue Actual	2006 Budget Over(Under)
Fire Inspection Fee	89,592	127,396	92,703	\$89,000	\$ 46,182	(20,568)
All Other Permits	34,222	59,997	79,759	\$54,850	\$ 74,151	33,014
Total Licenses, Permits, Fees	\$1,260,379	\$1,532,978	\$1,773,608	\$1,305,420	\$1,134,610	\$155,545
Penalties and Forfeitures						
Court Fines & Costs	\$ 684,141	\$ 804,324	\$ 831,853	\$850,000	\$ 663,403	25,903
Parking Violations	878,114	958,490	1,090,810	\$1,025,000	\$ 873,207	104,457
Total Penalties and Forfeitures	\$1,562,255	\$1,762,814	\$1,922,663	\$1,875,000	\$1,536,609	\$130,359
Charges for Services						
General Government	\$ 50,461	\$ 27,666	\$ 8,174	\$9,900	\$ 8,652	1,227
MMSD Tunnel Rescue Admin Fee	-	267,564	93,942	\$100,000	\$ 250	(74,750)
Ambulance Fee	625,581	753,919	842,822	\$768,500	\$ 633,027	56,652
Fire Dept. - Inter-Facility Transports	-	-	-	\$0	\$ -	0
Police	56,402	54,633	40,384	\$34,000	\$ 25,729	229
Fire	40,441	40,775	42,983	\$36,000	\$ 24,857	(2,143)
Milwaukee County Paramedic Aid	662,246	457,030	521,591	\$550,000	\$ 304,640	(107,860)
Health	151,249	234,254	166,623	\$156,600	\$ 151,094	33,644
Village of West Milw.-Health Servs. Agrmnt.	47,536	45,838	56,134	\$49,000	\$ 42,106	5,356
Senior Center	8,012	7,781	6,900	\$8,000	\$ 1,120	(4,880)
Public Works Services	121,996	118,561	120,494	\$118,050	\$ 110,241	21,704
Public Works Equipment Earnings	257,846	248,926	277,952	\$351,351	\$ 556,043	292,529
HIDTA Admin Fees	53,000	57,000	60,000	\$70,000	\$ 70,000	17,500
City Engineer	11,525	8,350	72,304	\$61,500	\$ 56,930	10,805
Finance	3,759	3,795	4,006	\$3,600	\$ 300	(2,400)
Information Services	58,822	29,408	37,512	\$30,000	\$ 458	(22,042)
Assessor	-	104	0	\$150	\$ -	(113)
Print Shop	81,024	72,221	71,274	\$80,000	\$ 50,144	(9,856)
City Attorney	50,240	196,170	155,413	\$50,000	\$ 4,100	(33,400)
CAO	70,751	79,255	227,895	\$78,000	\$ -	(58,500)
Library	100,465	97,612	96,379	\$90,000	\$ 67,099	(401)
City Treasurer	2,647	3,533	5,237	\$5,900	\$ 3,718	(707)
Total Charges For Services	\$2,454,003	\$ 2,804,393	\$2,908,018	2,650,551	\$2,110,508	\$122,595

City of West Allis
Revenue Report
Period Ended September 30, 2006
Fiscal Month: 9
Comparison of Prior Years Revenues with 2006 Adopted Revenues

	2003 Actual Revenues	2004 Actual Revenues	2005 Actual Revenues	2006 Adopted Revenues	2006 Current Period Revenue Actual	2006 Budget Over(Under)
Miscellaneous Revenue						
Interest on Investment	\$ 841,976	\$ 735,555	\$ 1,468,346	\$850,000	\$ 1,597,659	960,159
Interest on Special Assessments	67,186	32,696	14,761	\$75,000	6,986	(49,264)
Rental of City Property	118,588	104,124	78,726	\$100,000	20,471	(54,530)
Green Market Rentals	64,932	96,615	90,566	\$75,000	47,299	(8,951)
Sale of Lands/Buildings	-	-	125,595	\$55,000	125,572	84,322
Other Sales	136,210	91,794	1,394	\$5,000	2,033	(1,717)
Cable Support Payments	-	150,000	150,000	\$175,000	-	
Administration Support - Storm Water	-	250,000	250,000	\$250,000	-	
Annual Hospital Payment	200,000	100,000	200,000	\$300,000	-	(225,000)
Annual Hospital Supplemental Payment	-	100,000	-	\$0	-	0
Total Miscellaneous Revenue	\$1,428,892	\$1,660,784	\$2,379,387	1,885,000	\$1,800,020	\$705,020
Reserve Funds Applied						
Equity Transfers	\$ 279,334	\$ -	\$ -	\$0	\$ 450,165	450,165
General Fund Applied	275,000	76	-	\$500,000	-	0
Total Reserve Funds Applied	\$554,334	\$76	\$0	500,000	\$450,165	450,165
		(2,297,287)				
Total General Fund Revenue	\$49,215,705	\$48,703,938	\$50,998,858	\$50,378,790	\$22,209,297	(\$10,785,264)
All Other Funds				0		
Debt Service Revenues						
Real Estate & Personal Property	\$ 4,809,671	\$5,085,037	\$ 6,491,664	\$7,141,817	\$ 5,985,634	(1,156,183)
Hospital & TIF Financing Sources	7,901,069	19,745,778	\$ 3,301,166	\$3,315,360	\$ 3,102,663	616,143
Total Debt Service	\$12,710,740	\$24,830,815	\$9,792,830	\$10,457,177	\$9,088,296	(\$540,041)
Special Revenue Funds						
Office of Cable Communications Revenues	\$ 493,298	\$ 529,988	\$ 523,700	\$ 485,000	\$ 319,687	-\$44,063
Community Development/Home/Rent Rehab	3,046,514	2,970,789	2,855,926	1,975,500	\$ 689,393	(792,232)
Housing Assistance Programs	2,916,370	2,348,057	2,430,865	3,343,421	\$ 1,806,390	(701,176)
Federal & State Health Grants	338,081	284,370	297,440	340,500	\$ 263,740	8,365

City of West Allis
Revenue Report
Period Ended September 30, 2006
Fiscal Month: 9
Comparison of Prior Years Revenues with 2006 Adopted Revenues

	2003 Actual Revenues	2004 Actual Revenues	2005 Actual Revenues	2006 Adopted Revenues	2006 Current Period Revenue Actual	2006 Budget Over(Under)
Police & Fire Grants	1,853,832	2,360,717	2,692,574	1,765,883	\$ 1,449,533	125,121
Miscellaneous Grants	524,414	2,416,018	731,222	-	\$ 562,584	562,584
Information Technology Joint Ventures	-	-	-	-	\$ 15,800	15,800
Storm Water Program	-	-	-	2,737,834	\$ -	(2,053,376)
Revenue From Billings/Assessmts/Sales	4,517,561	2,699,006	2,750,558	-	\$ 1,836,554	1,836,554
Recycling Proceeds	-	-	-	-	\$ -	-
WA Business Improvement District	57,231	55,836	0	67,500	\$ (13,234)	(63,859)
Quad Indemnification Fund	(6,014)	0	0	-	\$ -	0
Total Special Revenue Funds	\$13,741,286	\$13,664,781	\$12,282,284	10,715,638	\$6,930,448	(\$1,106,281)
Enterprise Funds						
Sanitary Sewer Utility	\$ 4,449,142	\$ 3,917,294	\$ 4,349,455	\$3,982,000	\$ 3,409,915	423,415
Parking System (Meters/Property Sales)	27,439	22,000	16,466	20,300	\$ 20,197	4,972
Parking System (Property Taxes)	12,000	10,000	10,000	10,000	\$ 10,000	-
Beloit Rd Public Housing (Rent)	479,581	358,941	358,837	352,000	\$ 276,807	12,807
Water Utility	6,072,040	5,391,316	5,795,901	5,581,051	\$ 3,774,373	(411,415)
Total Enterprise Funds	\$11,040,202	\$9,699,551	\$10,530,659	9,945,351	\$7,491,292	\$29,779
Capital Projects Fund						
Capital Projects	\$ 4,493,221	2,609,104	4,330,412	\$7,830,000	\$ 2,941,232	(2,931,268)
TIF Projects	341,469	9,952,963	9,806,596	4,375,000	\$ 3,610,693	329,443
Total Capital Projects Fund	\$ 4,834,690	\$ 12,562,067	\$ 14,137,008	12,205,000	\$6,551,925	(\$2,601,825)
Internal Service Fund						
Health Insurance Fund	\$ 12,973,626	14,478,748	14,300,036	15,533,559	\$ 11,468,875	(5,098,244)
Insurance Pool Revenues	369,076	368,169	368,006	368,006	\$ 343,974	(26,032)
Total Internal Service Revenues	\$13,342,702	\$14,846,917	\$14,668,042	\$15,901,565	\$11,812,849	(\$5,374,248)
TOTAL ALL CITY REVENUE	\$104,885,325	\$124,308,070	\$112,409,682	\$109,603,521	\$64,084,107	(\$15,279,636)

City of West Allis
Expenditure Report
Period Ended September 30, 2006
Fiscal Month: 9
Comparison of Prior Years Expense With 2006 Adopted Expenditures

DEPARTMENT OR ACTIVITY	2003 Actual	2004 Actual	2005 Actual	2006 Adopted Expenditures	2006 Carryovers & Transfers	Adjusted Budget	2006 Current Period Expenditures	(Over)Under Budget
POLICY MAKING								
Common Council	\$ 101,359	\$ 140,719	\$ 263,499	\$ 98,990	\$ 709	\$ 99,699	\$ 197,132	\$ (122,358)
Mayor	71,901	81,193	102,505	72,730	1,316	74,046	76,026	(20,491)
	\$ 173,260	\$ 221,912	\$ 366,004	\$ 171,720	\$ 2,025	\$ 173,745	\$ 273,158	\$ (142,849)
LEGAL, JUDICIAL, ADMIN								
City Attorney	\$ 403,302	\$ 449,970	\$ 585,215	401,850	\$ 3,222	405,072	\$ 428,000	(124,196)
Municipal Court	227,344	254,477	319,492	234,955	1,292	236,247	186,250	(9,065)
City Assessor	296,212	339,341	388,070	318,256	17,460	335,716	344,884	(93,097)
City Clerk/Treasurer	364,106	449,476	462,175	383,667	14,877	398,544	458,995	(160,087)
	\$ 1,290,965	\$ 1,493,264	\$ 1,754,952	\$ 1,338,728	\$ 36,851	\$ 1,375,579	\$ 1,418,128	\$ (386,444)
ADMINISTRATION & FINANCE								
City Administrative Office	\$ 138,832	\$ 161,436	\$ 201,965	146,992	\$ 1,375	148,367	\$ 147,651	(36,375)
Information Services	606,700	806,145	795,943	651,096	71,212	722,308	608,582	(66,851)
Purchasing/Central Services	564,765	612,669	534,956	601,004	6,975	607,979	402,586	53,399
Personnel	256,858	289,701	368,389	270,307	22,082	292,389	272,301	(53,010)
Finance	282,251	348,892	461,366	307,520	4,920	312,440	318,649	(84,319)
	\$ 1,849,406	\$ 2,218,843	\$ 2,362,619	\$ 1,976,919	\$ 106,564	\$ 2,083,483	\$ 1,749,769	\$ (187,156)
HEALTH, SAFETY, CULTURE								
Police & Fire Commission	\$ 9,804	\$ 18,849	\$ 17,628	13,150	\$ -	13,150	\$ 7,153	2,709
Police Department	9,612,529	11,360,924	14,597,343	9,813,758	3,425,620	13,239,378	9,849,734	79,800
Fire Department	8,250,378	9,090,471	11,196,059	7,739,126	110,512	7,849,638	7,796,095	(1,908,866)
Planning	111,233	134,317	175,403	131,740	1,137	132,877	126,673	(27,016)
Bldg Inspection & Zoning	692,045	774,892	982,776	687,916	28,412	716,328	748,671	(211,425)
Health Department	1,277,259	1,584,824	1,935,479	1,339,126	15,177	1,354,303	1,392,121	(376,394)
Senior Center	150,661	147,450	145,363	138,852	12,566	151,418	91,407	22,157
Public Library	1,660,846	1,715,722	2,115,238	1,681,839	64,562	1,746,401	1,503,494	(193,693)
	\$ 21,764,755	\$ 24,827,451	\$ 31,165,288	\$ 21,545,507	\$ 3,657,986	\$ 25,203,493	\$ 21,515,348	\$ (2,612,728)
PUBLIC WORKS, ENGINEERING								
Public Works	\$ 7,682,426	\$ 8,520,727	\$ 10,771,424	7,829,230	\$ 185,505	8,014,735	\$ 7,829,352	(1,818,301)
Recycling Program	466,995	-	-	-	-	-	-	-
Engineering	803,328	910,364	1,200,076	901,270	32,142	933,412	863,805	(163,746)
	\$ 8,952,749	\$ 9,431,091	\$ 11,971,500	\$ 8,730,500	\$ 217,647	\$ 8,948,147	\$ 8,693,157	\$ (1,982,047)

City of West Allis
Expenditure Report
Period Ended September 30, 2006
Fiscal Month: 9
Comparison of Prior Years Expense With 2006 Adopted Expenditures

DEPARTMENT OR ACTIVITY	2003 Actual	2004 Actual	2005 Actual	2006 Adopted Expenditures	2006 Carryovers & Transfers	Adjusted Budget	2006 Current Period Expenditures	(Over)Under Budget
GENERAL EXPENSE								
Public Acqs, Bldgs, & Prot	\$ 77,127	\$ -	\$ -	-	\$ -	-	\$ -	-
Taxes, Refunds & Adjustments	32,273	-	-	-	-	-	-	-
Promos, Celebrations, Awards	103,873	57,566	54,372	65,825	5,899	71,724	49,923	3,870
General	380,516	723,367	1,173,067	1,179,330	(233,827)	945,503	523,492	185,635
Fringe Benefits	13,287,250	11,122,092	370,532	15,370,261	(3,264,165)	12,106,096	850,951	8,228,621
Debt Issuance Costs	20,548	-	-	-	-	-	-	-
Contingency	(125,000)	-	-	-	-	-	-	-
	13,776,586	11,903,025	1,597,971	16,615,416	(3,492,093)	13,123,323	1,424,366	8,418,126
TOTAL GENERAL FUND EXPENDITURES	47,807,720	50,095,586	49,218,333	50,378,790	528,980	50,907,770	35,073,926	3,106,901
TRANSFERS TO OTHER FUNDS	1,353,333		284,571					
TOTAL EXPENDITURES & TRANSFERS	\$ 49,161,052	\$ 50,095,586	\$ 49,502,904	\$ 50,378,790	\$ 528,980	\$ 50,907,770	\$ 35,073,926	\$ 3,106,901
*** ALL OTHER FUNDS ***								
DEBT								
General Debt Service Expenditures	\$ 4,756,565	\$ 18,703,692	\$ 4,252,389	4,120,730	\$ -	4,120,730	\$ 7,740,432	
Hospital & TIF Debt Service Expenditures	7,985,042	5,126,028	5,405,658	5,953,768	-	5,953,768	-	
TOTAL DEBT SERVICE FUND EXPENDITURES	\$ 12,741,607	\$ 23,829,720	\$ 9,658,047	\$ 10,074,498	\$ -	\$ 10,074,498	\$ 7,740,432	\$ -
SPECIAL REVENUE FUNDS EXPENDITURES								
Office of Cable Communications	\$ 495,928	\$ 481,376	\$ 647,927	520,442	\$ -	520,442	\$ 223,084	167,247
Community Development Programs	2,979,022	2,942,714	2,251,561	1,781,546	781,984	2,563,530	1,081,739	840,908
Housing Assistance Programs	2,727,710	2,317,786	3,018,207	3,409,771	(25,537)	3,384,234	1,954,490	583,686
Federal & State Health Grants	338,081	284,370	297,440	252,000	78,077	330,077	270,662	(23,104)
Police & Fire Grants	1,868,832	2,317,157	2,680,829	1,767,206	-	1,767,206	2,011,055	(685,651)
Miscellaneous Grants	524,414	2,458,781	688,042	-	127,178	127,178	55,170	40,214
Storm Water Program	1,750,734	1,619,680	2,051,425	4,231,840	1,500,000	5,731,840	2,632,018	1,666,862
Centennial Celebration Fund				-	-		63,262	
Information Technology Joint Ventures							9,121	
WA Business Improvement District (BID)	43,195	12,023	1,400	73,725	-	73,725	-	55,294
TOTAL SPECIAL REVENUE FUND EXPENDITURES	\$ 10,727,915	\$ 12,433,887	\$ 11,636,831	\$ 12,036,530	\$ 2,461,702	\$ 14,498,232	\$ 8,300,602	\$ 2,645,455
ENTERPRISE FUNDS EXPENDITURES								
Sanitary Sewer Utility	\$ 3,893,184	\$ 4,465,370	\$ 4,348,539	3,978,327	\$ 1,200,000	5,178,327	\$ 1,093,374	2,790,372
Parking System	25,778	28,190	42,954	30,574	-	30,574	22,289	642
Beloit Rd Public Housing	329,485	327,735	457,376	395,822	-	395,822	284,981	11,886
Solid Waste Fund	-	-	-	901,946	-	901,946	461,043	
Water Utility	5,761,940	5,422,075	5,781,469	6,278,095	750,000	7,028,095	3,874,612	1,396,459
TOTAL ENTERPRISE FUNDS EXPENDITURES	\$ 10,010,386	\$ 10,243,370	\$ 10,630,339	\$ 11,584,764	\$ 1,950,000	\$ 13,534,764	\$ 5,736,298	\$ 4,199,358

City of West Allis
Expenditure Report
Period Ended September 30, 2006
Fiscal Month: 9
Comparison of Prior Years Expense With 2006 Adopted Expenditures

DEPARTMENT OR ACTIVITY	2003 Actual	2004 Actual	2005 Actual	2006 Adopted Expenditures	2006 Carryovers & Transfers	Adjusted Budget	2006 Current Period Expenditures	(Over)Under Budget
CAPITAL PROJECTS FUND EXPENDITURES								
Capital Improvements	\$ 7,051,246	\$ 3,358,133	\$ 6,919,301	6,003,000	\$ 690,430	6,693,430	\$ 2,712,468	2,307,604
TIF Improvements	4,517,887	8,221,581	6,419,657	5,870,498	-	5,870,498	5,343,523	(940,650)
TOTAL CAPITAL PROJECTS FUNDS EXPENDITURES	\$ 11,569,133	\$ 11,579,714	\$ 13,338,958	\$ 11,873,498	\$ 690,430	\$ 12,563,928	\$ 8,055,992	\$ 1,366,954
INTERNAL SERVICE FUND								
Health Insurance Fund	\$ 12,301,137	\$ 13,383,555	\$ 12,754,404	16,120,000	\$ -	16,120,000	\$ 9,017,092	3,072,908
Insurance Pool Expenditures	115,616	92,089	66,406	38,387	-	38,387	30,579	(1,789)
TOTAL INTERNAL SERVICE FUND EXPENDITURES	\$ 12,416,753	\$ 13,475,645	\$ 12,820,810	\$ 16,158,387	\$ -	\$ 16,158,387	\$ 9,047,670	\$ 3,071,120
TOTAL ALL CITY EXPENDITURES & TRANSFERS	\$ 106,626,846	\$ 121,657,922	\$ 107,587,889	\$ 112,106,467	\$ 5,631,112	\$ 117,737,579	\$ 73,954,920	\$ 14,389,788

City of West Allis, Wisconsin

Unaudited Financial Statements

Period Ended October 31, 2006

City of West Allis
Revenue Report
Period Ended October 31, 2006
Fiscal Month: 10
Comparison of Prior Years Revenues with 2006 Adopted Revenues

	2003 Actual Revenues	2004 Actual Revenues	2005 Actual Revenues	2006 Adopted Revenues	2006 Current Period Revenue Actual	2006 Budget Over(Under)
Taxes						
Real Estate & Personal Property	\$ 25,177,492	\$ 25,448,410	\$ 26,631,466	\$27,267,001	\$ 27,353,092	4,630,591
Mobile Home/Trailer	124,043	113,283	106,836	\$113,000	\$ 114,513	20,346
Hotel/Motel	33,344	33,001	32,185	\$32,000	\$ 14,504	(12,162)
State Sales Tax	186	(1,008)	(1,666)	\$0	\$ 1,981	1,981
Tax Equivalent-Beloit Rd Housing	117,637	123,528	117,809	\$117,000	\$ 128,870	31,370
Tax Equivalent-Water Utility	613,556	613,556	613,556	\$613,556	\$ -	(511,297)
Tax Equivalent-Medical Office Bldg	341,227	276,860	541,341	\$502,000	\$ 492,078	73,744
Tax Equivalent-Parking Structures	-	108,949	-	\$0	\$ -	0
Tax Equivalent-Women's Pavillion	-	128,237	-	\$0	\$ -	0
Tax Equivalent-Hospital Lab Equipment	-	48,584	-	\$0	\$ -	0
Other Tax Equivalent (Holie,Beths.)	36,140	61,897	63,087	\$56,400	\$ 110,326	63,326
Tax Delinquencies & Penalties	256,625	240,745	186,862	\$190,000	\$ 181,071	22,737
Total Taxes	\$26,700,251	\$27,196,042	\$28,291,476	\$28,890,957	\$28,396,435	\$4,320,637
Intergovernmental Grants & Aids						
State Shared Revenues	\$ 9,518,429	\$ 8,519,543	\$ 8,532,789	\$8,523,508	\$ 1,278,526	-----
Expenditure Restraint Program	1,751,835	1,811,626	1,788,771	\$1,876,354	\$ 1,876,354	-----
Fire Insurance Premiums Tax Rebates	115,153	125,518	125,614	\$115,000	\$ 138,355	42,522
Police Training	29,700	-	-	\$0	\$ -	0
Exempt Computer Equipment	213,623	184,269	169,472	\$150,000	\$ 160,032	-----
Municipal Services Payment	337,368	289,909	366,846	\$305,000	\$ 273,573	-----
State Fair Municipal Payment	-	-	-	\$0	\$ -	-----
State Fair Service Contract	30,000	30,000	30,000	\$30,000	\$ 20,000	(5,000)
Transportation/Highway Aids	2,191,504	2,084,706	2,029,692	\$2,030,000	\$ 2,112,518	-----
Milwaukee County Library	379,762	362,668	372,383	\$242,000	\$ 268,422	-----
Recycling and Other Grants	688,217	338,614	308,140	\$0	\$ 308,070	-----
Total Grants & Aids	\$15,255,592	\$13,746,853	\$13,723,707	\$13,271,862	\$6,435,850	\$37,522
Licenses, Permits, Fees						
Malt Beverage & Liquor	\$ 122,163	\$ 94,775	\$ 91,728	\$93,100	\$ 100,564	22,981
All Other Licenses	121,234	148,399	160,901	\$122,070	\$ 114,625	12,900
Bldg., Plumbg, & Electrical Permits	537,978	736,170	856,152	\$518,900	\$ 510,075	77,659
Planning & Development Fees	-	-	107,098	\$67,500	\$ 97,165	40,915
Overnight Parking Permits	355,190	366,240	385,267	\$360,000	\$ 316,121	16,121

City of West Allis
Revenue Report
Period Ended October 31, 2006
Fiscal Month: 10
Comparison of Prior Years Revenues with 2006 Adopted Revenues

	2003 Actual Revenues	2004 Actual Revenues	2005 Actual Revenues	2006 Adopted Revenues	2006 Current Period Revenue Actual	2006 Budget Over(Under)
Fire Inspection Fee	89,592	127,396	92,703	\$89,000	\$ 46,182	(27,985)
All Other Permits	34,222	59,997	79,759	\$54,850	\$ 83,266	37,558
Total Licenses, Permits, Fees	\$1,260,379	\$1,532,978	\$1,773,608	\$1,305,420	\$1,267,998	\$180,148
Penalties and Forfeitures						
Court Fines & Costs	\$ 684,141	\$ 804,324	\$ 831,853	\$850,000	\$ 747,051	38,718
Parking Violations	878,114	958,490	1,090,810	\$1,025,000	\$ 958,511	104,345
Total Penalties and Forfeitures	\$1,562,255	\$1,762,814	\$1,922,663	\$1,875,000	\$1,705,562	\$143,062
Charges for Services						
General Government	\$ 50,461	\$ 27,666	\$ 8,174	\$9,900	\$ 9,167	917
MMSD Tunnel Rescue Admin Fee	-	267,564	93,942	\$100,000	\$ 250	(83,083)
Ambulance Fee	625,581	753,919	842,822	\$768,500	\$ 721,358	80,941
Fire Dept. - Inter-Facility Transports	-	-	-	\$0	\$ -	0
Police	56,402	54,633	40,384	\$34,000	\$ 29,429	1,095
Fire	40,441	40,775	42,983	\$36,000	\$ 26,011	(3,989)
Milwaukee County Paramedic Aid	662,246	457,030	521,591	\$550,000	\$ 347,617	(110,716)
Health	151,249	234,254	166,623	\$156,600	\$ 167,733	37,233
Village of West Milw.-Health Servs. Agrmnt.	47,536	45,838	56,134	\$49,000	\$ 46,876	6,043
Senior Center	8,012	7,781	6,900	\$8,000	\$ 7,779	1,112
Public Works Services	121,996	118,561	120,494	\$118,050	\$ 124,762	26,387
Public Works Equipment Earnings	257,846	248,926	277,952	\$351,351	\$ 556,043	263,250
HIDTA Admin Fees	53,000	57,000	60,000	\$70,000	\$ 70,000	11,667
City Engineer	11,525	8,350	72,304	\$61,500	\$ 65,571	14,321
Finance	3,759	3,795	4,006	\$3,600	\$ 300	(2,700)
Information Services	58,822	29,408	37,512	\$30,000	\$ 468	(24,532)
Assessor	-	104	0	\$150	\$ -	(125)
Print Shop	81,024	72,221	71,274	\$80,000	\$ 59,041	(7,625)
City Attorney	50,240	196,170	155,413	\$50,000	\$ 4,100	(37,567)
CAO	70,751	79,255	227,895	\$78,000	\$ -	(65,000)
Library	100,465	97,612	96,379	\$90,000	\$ 73,936	(1,064)
City Treasurer	2,647	3,533	5,237	\$5,900	\$ 3,733	(1,184)
Total Charges For Services	\$2,454,003	\$ 2,804,393	\$2,908,018	2,650,551	\$2,314,174	\$105,382

City of West Allis
Revenue Report
Period Ended October 31, 2006
Fiscal Month: 10
Comparison of Prior Years Revenues with 2006 Adopted Revenues

	2003 Actual Revenues	2004 Actual Revenues	2005 Actual Revenues	2006 Adopted Revenues	2006 Current Period Revenue Actual	2006 Budget Over(Under)
Miscellaneous Revenue						
Interest on Investment	\$ 841,976	\$ 735,555	\$ 1,468,346	\$850,000	\$ 1,924,751	1,216,417
Interest on Special Assessments	67,186	32,696	14,761	\$75,000	7,132	(55,368)
Rental of City Property	118,588	104,124	78,726	\$100,000	22,745	(60,588)
Green Market Rentals	64,932	96,615	90,566	\$75,000	51,478	(11,022)
Sale of Lands/Buildings	-	-	125,595	\$55,000	141,592	95,758
Other Sales	136,210	91,794	1,394	\$5,000	9,444	5,277
Cable Support Payments	-	150,000	150,000	\$175,000	-	-
Administration Support - Storm Water	-	250,000	250,000	\$250,000	-	-
Annual Hospital Payment	200,000	100,000	200,000	\$300,000	-	(250,000)
Annual Hospital Supplemental Payment	-	100,000	-	\$0	-	0
Total Miscellaneous Revenue	\$1,428,892	\$1,660,784	\$2,379,387	1,885,000	\$2,157,140	\$940,474
Reserve Funds Applied						
Equity Transfers	\$ 279,334	\$ -	\$ -	\$0	\$ 522,562	522,562
General Fund Applied	275,000	76	-	\$500,000	-	0
Total Reserve Funds Applied	\$554,334	\$76	\$0	500,000	\$522,562	522,562
		(2,297,287)				
Total General Fund Revenue	\$49,215,705	\$48,703,938	\$50,998,858	\$50,378,790	\$42,799,721	\$6,249,786
All Other Funds				0		
Debt Service Revenues						
Real Estate & Personal Property	\$ 4,809,671	\$5,085,037	\$ 6,491,664	\$7,141,817	\$ 8,128,433	986,616
Hospital & TIF Financing Sources	7,901,069	19,745,778	\$ 3,301,166	\$3,315,360	\$ 3,102,663	339,863
Total Debt Service	\$12,710,740	\$24,830,815	\$9,792,830	\$10,457,177	\$11,231,095	\$1,326,478
Special Revenue Funds						
Office of Cable Communications Revenues	\$ 493,298	\$ 529,988	\$ 523,700	\$ 485,000	\$ 282,224	-\$121,943
Community Development/Home/Rent Rehab	3,046,514	2,970,789	2,855,926	1,975,500	\$ 754,391	(891,859)
Housing Assistance Programs	2,916,370	2,348,057	2,430,865	3,343,421	\$ 2,006,999	(779,185)
Federal & State Health Grants	338,081	284,370	297,440	340,500	\$ 279,583	(4,167)

City of West Allis
Revenue Report
Period Ended October 31, 2006
Fiscal Month: 10
Comparison of Prior Years Revenues with 2006 Adopted Revenues

	2003 Actual Revenues	2004 Actual Revenues	2005 Actual Revenues	2006 Adopted Revenues	2006 Current Period Revenue Actual	2006 Budget Over(Under)
Police & Fire Grants	1,853,832	2,360,717	2,692,574	1,765,883	\$ 1,549,407	77,838
Miscellaneous Grants	524,414	2,416,018	731,222	-	\$ 697,871	697,871
Information Technology Joint Ventures	-	-	-	-	\$ 15,800	15,800
Storm Water Program	-	-	-	2,737,834	\$ -	(2,281,528)
Revenue From Billings/Assessmts/Sales	4,517,561	2,699,006	2,750,558	-	\$ 1,980,379	1,980,379
Recycling Proceeds	-	-	-	-	\$ -	-
WA Business Improvement District	57,231	55,836	0	67,500	\$ 66,630	10,380
Quad Indemnification Fund	(6,014)	0	0	-	\$ -	0
Total Special Revenue Funds	\$13,741,286	\$13,664,781	\$12,282,284	10,715,638	\$7,633,284	(\$1,296,415)
Enterprise Funds						
Sanitary Sewer Utility	\$ 4,449,142	\$ 3,917,294	\$ 4,349,455	\$3,982,000	\$ 3,724,065	405,731
Parking System (Meters/Property Sales)	27,439	22,000	16,466	20,300	\$ 21,959	5,042
Parking System (Property Taxes)	12,000	10,000	10,000	10,000	\$ 10,000	-
Beloit Rd Public Housing (Rent)	479,581	358,941	358,837	352,000	\$ 308,010	14,677
Water Utility	6,072,040	5,391,316	5,795,901	5,581,051	\$ 4,170,648	(480,228)
Total Enterprise Funds	\$11,040,202	\$9,699,551	\$10,530,659	9,945,351	\$8,234,682	(\$54,777)
Capital Projects Fund						
Capital Projects	\$ 4,493,221	2,609,104	4,330,412	\$7,830,000	\$ 3,075,830	(3,449,170)
TIF Projects	341,469	9,952,963	9,806,596	4,375,000	\$ 5,596,385	1,950,552
Total Capital Projects Fund	\$ 4,834,690	\$ 12,562,067	\$ 14,137,008	12,205,000	\$8,672,216	(\$1,498,618)
Internal Service Fund						
Health Insurance Fund	\$ 12,973,626	14,478,748	14,300,036	15,533,559	\$ 12,407,114	(4,272,417)
Insurance Pool Revenues	369,076	368,169	368,006	368,006	\$ 359,597	(306,672)
Total Internal Service Revenues	\$13,342,702	\$14,846,917	\$14,668,042	\$15,901,565	\$12,766,711	(\$4,579,089)
TOTAL ALL CITY REVENUE	\$104,885,325	\$124,308,070	\$112,409,682	\$109,603,521	\$91,337,709	\$4,419,784

City of West Allis
Expenditure Report
Period Ended October 31, 2006
Fiscal Month: 10
Comparison of Prior Years Expense With 2006 Adopted Expenditures

DEPARTMENT OR ACTIVITY	2003 Actual	2004 Actual	2005 Actual	2006 Adopted Expenditures	2006 Carryovers & Transfers	Adjusted Budget	2006 Current Period Expenditures	(Over)Under Budget
POLICY MAKING								
Common Council	\$ 101,359	\$ 140,719	\$ 263,499	\$ 98,990	\$ 709	\$ 99,699	\$ 217,403	\$ (134,321)
Mayor	71,901	81,193	102,505	72,730	1,316	74,046	84,622	(22,917)
	\$ 173,260	\$ 221,912	\$ 366,004	\$ 171,720	\$ 2,025	\$ 173,745	\$ 302,026	\$ (157,238)
LEGAL, JUDICIAL, ADMIN								
City Attorney	\$ 403,302	\$ 449,970	\$ 585,215	401,850	\$ 1,122	402,972	\$ 470,339	(134,529)
Municipal Court	227,344	254,477	319,492	234,955	10,292	245,247	215,639	(11,266)
City Assessor	296,212	339,341	388,070	318,256	17,460	335,716	380,096	(100,333)
City Clerk/Treasurer	364,106	449,476	462,175	383,667	14,877	398,544	496,984	(164,864)
	\$ 1,290,965	\$ 1,493,264	\$ 1,754,952	\$ 1,338,728	\$ 43,751	\$ 1,382,479	\$ 1,563,058	\$ (410,993)
ADMINISTRATION & FINANCE								
City Administrative Office	\$ 138,832	\$ 161,436	\$ 201,965	146,992	\$ 1,375	148,367	\$ 163,846	(40,207)
Information Services	606,700	806,145	795,943	651,096	71,212	722,308	658,011	(56,088)
Purchasing/Central Services	564,765	612,669	534,956	601,004	6,975	607,979	455,431	51,218
Personnel	256,858	289,701	368,389	270,307	22,082	292,389	306,652	(62,994)
Finance	282,251	348,892	461,366	307,520	4,920	312,440	355,574	(95,207)
	\$ 1,849,406	\$ 2,218,843	\$ 2,362,619	\$ 1,976,919	\$ 106,564	\$ 2,083,483	\$ 1,939,514	\$ (203,278)
HEALTH, SAFETY, CULTURE								
Police & Fire Commission	\$ 9,804	\$ 18,849	\$ 17,628	13,150	\$ -	13,150	\$ 7,612	3,346
Police Department	9,612,529	11,360,924	14,597,343	9,813,758	3,800,565	13,614,323	10,935,182	410,087
Fire Department	8,250,378	9,090,471	11,196,059	7,739,126	181,018	7,920,144	8,615,222	(2,015,102)
Planning	111,233	134,317	175,403	131,740	1,137	132,877	139,582	(28,851)
Bldg Inspection & Zoning	692,045	774,892	982,776	687,916	28,412	716,328	825,509	(228,569)
Health Department	1,277,259	1,584,824	1,935,479	1,339,126	15,177	1,354,303	1,568,725	(440,139)
Senior Center	150,661	147,450	145,363	138,852	12,566	151,418	101,024	25,158
Public Library	1,660,846	1,715,722	2,115,238	1,681,839	64,562	1,746,401	1,669,338	(214,004)
	\$ 21,764,755	\$ 24,827,451	\$ 31,165,288	\$ 21,545,507	\$ 4,103,437	\$ 25,646,944	\$ 23,862,193	\$ (2,488,073)
PUBLIC WORKS, ENGINEERING								
Public Works	\$ 7,682,426	\$ 8,520,727	\$ 10,771,424	7,829,230	\$ 216,138	8,045,368	\$ 8,588,697	(1,884,224)
Recycling Program	466,995	-	-	-	-	-	-	-
Engineering	803,328	910,364	1,200,076	901,270	32,142	933,412	976,901	(199,058)
	\$ 8,952,749	\$ 9,431,091	\$ 11,971,500	\$ 8,730,500	\$ 248,280	\$ 8,978,780	\$ 9,565,599	\$ (2,083,282)

City of West Allis
Expenditure Report
Period Ended October 31, 2006
Fiscal Month: 10
Comparison of Prior Years Expense With 2006 Adopted Expenditures

DEPARTMENT OR ACTIVITY	2003 Actual	2004 Actual	2005 Actual	2006 Adopted Expenditures	2006 Carryovers & Transfers	Adjusted Budget	2006 Current Period Expenditures	(Over)Under Budget
GENERAL EXPENSE								
Public Acqs, Bldgs, & Prot	\$ 77,127	\$ -	\$ -	-	\$ -	-	\$ -	-
Taxes, Refunds & Adjustments	32,273	-	-	-	-	-	-	-
Promos,Celebrations,Awards	103,873	57,566	54,372	65,825	5,899	71,724	56,972	2,798
General	380,516	723,367	1,173,067	1,179,330	(233,827)	945,503	576,583	211,336
Fringe Benefits	13,287,250	11,122,092	370,532	15,370,261	(3,639,110)	11,731,151	774,733	9,001,226
Debt Issuance Costs	20,548	-	-	-	-	-	-	-
Contingency	(125,000)	-	-	-	-	-	-	-
	13,776,586	11,903,025	1,597,971	16,615,416	(3,867,038)	12,748,378	1,408,288	9,215,360
TOTAL GENERAL FUND EXPENDITURES	47,807,720	50,095,586	49,218,333	50,378,790	637,019	51,015,809	38,640,678	3,872,496
TRANSFERS TO OTHER FUNDS	1,353,333		284,571					
TOTAL EXPENDITURES & TRANSFERS	\$ 49,161,052	\$ 50,095,586	\$ 49,502,904	\$ 50,378,790	\$ 637,019	\$ 51,015,809	\$ 38,640,678	\$ 3,872,496
*** ALL OTHER FUNDS ***								
DEBT								
General Debt Service Expenditures	\$ 4,756,565	\$ 18,703,692	\$ 4,252,389	4,120,730	\$ -	4,120,730	\$ 9,468,880	
Hospital & TIF Debt Service Expenditures	7,985,042	5,126,028	5,405,658	5,953,768	-	5,953,768	-	
TOTAL DEBT SERVICE FUND EXPENDITURES	\$ 12,741,607	\$ 23,829,720	\$ 9,658,047	\$ 10,074,498	\$ -	\$ 10,074,498	\$ 9,468,880	\$ -
SPECIAL REVENUE FUNDS EXPENDITURES								
Office of Cable Communications	\$ 495,928	\$ 481,376	\$ 647,927	520,442	\$ -	520,442	\$ 243,544	190,157
Community Development Programs	2,979,022	2,942,714	2,251,561	1,781,546	781,984	2,563,530	1,157,193	979,082
Housing Assistance Programs	2,727,710	2,317,786	3,018,207	3,409,771	(25,537)	3,384,234	2,168,606	651,589
Federal & State Health Grants	338,081	284,370	297,440	252,000	78,077	330,077	303,580	(28,515)
Police & Fire Grants	1,868,832	2,317,157	2,680,829	1,767,206	-	1,767,206	2,157,478	(684,806)
Miscellaneous Grants	524,414	2,458,781	688,042	-	127,178	127,178	60,191	45,791
Storm Water Program	1,750,734	1,619,680	2,051,425	4,231,840	1,500,000	5,731,840	2,891,842	1,884,692
Centennial Celebration Fund				-	-		65,641	
Information Technology Joint Ventures							9,121	
WA Business Improvement District (BID)	43,195	12,023	1,400	73,725	-	73,725	-	61,438
TOTAL SPECIAL REVENUE FUND EXPENDITURES	\$ 10,727,915	\$ 12,433,887	\$ 11,636,831	\$ 12,036,530	\$ 2,461,702	\$ 14,498,232	\$ 9,057,196	\$ 3,099,426
ENTERPRISE FUNDS EXPENDITURES								
Sanitary Sewer Utility	\$ 3,893,184	\$ 4,465,370	\$ 4,348,539	3,978,327	\$ 1,200,000	5,178,327	\$ 1,803,380	2,511,893
Parking System	25,778	28,190	42,954	30,574	-	30,574	23,281	2,197
Beloit Rd Public Housing	329,485	327,735	457,376	395,822	-	395,822	295,173	34,679
Solid Waste Fund	-	-	-	901,946	-	901,946	504,292	
Water Utility	5,761,940	5,422,075	5,781,469	6,278,095	750,000	7,028,095	4,219,605	1,637,141
TOTAL ENTERPRISE FUNDS EXPENDITURES	\$ 10,010,386	\$ 10,243,370	\$ 10,630,339	\$ 11,584,764	\$ 1,950,000	\$ 13,534,764	\$ 6,845,732	\$ 4,185,909

City of West Allis
Expenditure Report
Period Ended October 31, 2006
Fiscal Month: 10
Comparison of Prior Years Expense With 2006 Adopted Expenditures

DEPARTMENT OR ACTIVITY	2003 Actual	2004 Actual	2005 Actual	2006 Adopted Expenditures	2006 Carryovers & Transfers	Adjusted Budget	2006 Current Period Expenditures	(Over)Under Budget
CAPITAL PROJECTS FUND EXPENDITURES								
Capital Improvements	\$ 7,051,246	\$ 3,358,133	\$ 6,919,301	6,003,000	\$ 690,430	6,693,430	\$ 3,429,731	2,148,128
TIF Improvements	4,517,887	8,221,581	6,419,657	5,870,498	-	5,870,498	5,653,182	(761,101)
TOTAL CAPITAL PROJECTS FUNDS EXPENDITURES	\$ 11,569,133	\$ 11,579,714	\$ 13,338,958	\$ 11,873,498	\$ 690,430	\$ 12,563,928	\$ 9,082,913	\$ 1,387,027
INTERNAL SERVICE FUND								
Health Insurance Fund	\$ 12,301,137	\$ 13,383,555	\$ 12,754,404	16,120,000	\$ -	16,120,000	\$ 10,005,425	3,427,908
Insurance Pool Expenditures	115,616	92,089	66,406	38,387	-	38,387	30,579	1,410
TOTAL INTERNAL SERVICE FUND EXPENDITURES	\$ 12,416,753	\$ 13,475,645	\$ 12,820,810	\$ 16,158,387	\$ -	\$ 16,158,387	\$ 10,036,004	\$ 3,429,319
TOTAL ALL CITY EXPENDITURES & TRANSFERS	\$ 106,626,846	\$ 121,657,922	\$ 107,587,869	\$ 112,106,467	\$ 5,739,151	\$ 117,845,618	\$ 83,131,402	\$ 15,974,177