

32.



City of West Allis Matter Summary

7525 W. Greenfield Ave.
West Allis, WI 53214

| File Number | Title | Status |
|-------------|-------|--------|
|-------------|-------|--------|

2007-0507

Communication

In Committee

Comptroller/Manager of Finance submitting the City of West Allis Unaudited Financial Statement Package for the quarter ending June 30, 2007 for review and approval.

Introduced: 8/7/2007

Controlling Body: Administration & Finance Committee

Sponsor(s): Administration & Finance Committee

COMMITTEE RECOMMENDATION

Place on file

| ACTION DATE: | MOVER | SECONDER | | AYE | NO | PRESENT | EXCUSED |
|---------------------|-------------------------------------|-------------------------------------|------------|-----|----|---------|---------|
| <u>AUG - 7 2007</u> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | Barczak | | | | |
| | <input type="checkbox"/> | <input type="checkbox"/> | Czaplewski | | | | |
| | <input type="checkbox"/> | <input type="checkbox"/> | Dobrowski | | | | |
| | <input checked="" type="checkbox"/> | <input type="checkbox"/> | Kopplin | | | | |
| | <input type="checkbox"/> | <input type="checkbox"/> | Lajsic | | | | |
| | <input type="checkbox"/> | <input checked="" type="checkbox"/> | Narlock | | | | |
| | <input type="checkbox"/> | <input type="checkbox"/> | Reinke | | | | |
| | <input type="checkbox"/> | <input type="checkbox"/> | Sengstock | | | | |
| | <input type="checkbox"/> | <input type="checkbox"/> | Vitale | | | | |
| | <input type="checkbox"/> | <input type="checkbox"/> | Weigel | | | | |
| | | | TOTAL | | | | |

SIGNATURE OF COMMITTEE MEMBER

Chair

Vice-Chair

Member

COMMON COUNCIL ACTION **PLACE ON FILE**

| ACTION DATE: | MOVER | SECONDER | | AYE | NO | PRESENT | EXCUSED |
|---------------------|-------------------------------------|-------------------------------------|------------|-------------------------------------|----|---------|-------------------------------------|
| <u>AUG - 7 2007</u> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | Barczak | | | | <input checked="" type="checkbox"/> |
| | <input checked="" type="checkbox"/> | <input type="checkbox"/> | Czaplewski | <input checked="" type="checkbox"/> | | | |
| | <input checked="" type="checkbox"/> | <input type="checkbox"/> | Dobrowski | <input checked="" type="checkbox"/> | | | |
| | <input checked="" type="checkbox"/> | <input type="checkbox"/> | Kopplin | <input checked="" type="checkbox"/> | | | |
| | <input checked="" type="checkbox"/> | <input type="checkbox"/> | Lajsic | <input checked="" type="checkbox"/> | | | |
| | <input checked="" type="checkbox"/> | <input type="checkbox"/> | Narlock | <input checked="" type="checkbox"/> | | | |
| | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | Reinke | <input checked="" type="checkbox"/> | | | |
| | <input checked="" type="checkbox"/> | <input type="checkbox"/> | Sengstock | <input checked="" type="checkbox"/> | | | |
| | <input checked="" type="checkbox"/> | <input type="checkbox"/> | Vitale | <input checked="" type="checkbox"/> | | | |
| | <input checked="" type="checkbox"/> | <input type="checkbox"/> | Weigel | <input checked="" type="checkbox"/> | | | |
| | | | TOTAL | <u>9</u> | | | <u>1</u> |

City of West Allis, Wisconsin

Unaudited Financial Statements

Period Ended April 30, 2007

City of West Allis
Revenue Report
Period Ended April 30, 2007
Fiscal Month: 4

Comparison of Prior Years Revenues with 2006 Adopted Revenues

| | 2004 Actual Revenues | 2005 Actual Revenues | 2006 Actual Revenues | 2007 Adopted Revenues | 2007 Current Period Revenue Actual | 2007 Budget Over(Under) |
|--|----------------------------|----------------------------|----------------------------|-----------------------------|---|-------------------------------|
| Taxes | | | | | | |
| Real Estate & Personal Property | \$ 25,448,410 | \$ 26,631,466 | \$ 27,356,385 | \$28,006,865 | \$ 38,980 | (9,296,642) |
| Mobile Home/Trailer | 113,283 | 106,836 | \$ 92,983 | \$105,000 | \$ 57,813 | 22,813 |
| Hotel/Motel | 33,001 | 32,185 | \$ 33,534 | \$30,000 | \$ 3,520 | (6,480) |
| State Sales Tax | (1,008) | (1,666) | \$ 759 | \$0 | \$ 1,283 | 1,283 |
| Tax Equivalent-Beloit Rd Housing | 123,528 | 117,809 | \$ 128,870 | \$128,000 | \$ - | (42,667) |
| Tax Equivalent-Water Utility | 613,556 | 613,556 | \$ 613,556 | \$613,556 | \$ - | (204,519) |
| Tax Equivalent-Medical Office Bldg | 276,860 | 541,341 | \$ 492,078 | \$525,000 | \$ - | (175,000) |
| 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.) | 61,897 | 63,087 | \$ 110,326 | \$69,619 | \$ 73,127 | 49,921 |
| Tax Delinquencies & Penalties | 240,745 | 186,862 | \$ 306,316 | \$190,000 | \$ 55,219 | (8,114) |
| Total Taxes | \$27,196,042 | \$28,291,476 | \$29,134,807 | \$29,668,040 | \$229,943 | (\$9,659,404) |
| Intergovernmental Grants & Aids | | | | | | |
| State Shared Revenues | \$ 8,519,543 | \$ 8,532,789 | \$ 8,521,008 | \$8,523,550 | \$ - | ----- |
| Expenditure Restraint Program | 1,811,626 | 1,788,771 | 1,876,354 | \$1,875,000 | \$ - | ----- |
| Fire Insurance Premiums Tax Rebates | 125,518 | 125,614 | 138,355 | \$125,000 | \$ - | (41,667) |
| Police Training | - | - | - | \$0 | \$ - | 0 |
| Exempt Computer Equipment | 184,269 | 169,472 | 160,032 | \$150,000 | \$ - | ----- |
| Municipal Services Payment | 289,909 | 366,846 | 363,573 | \$305,000 | \$ 268,953 | ----- |
| State Fair Municipal Payment | - | - | - | \$0 | \$ - | ----- |
| State Fair Service Contract | 30,000 | 30,000 | 30,000 | \$30,000 | \$ 30,000 | 20,000 |
| Transportation/Highway Aids | 2,084,706 | 2,029,692 | 2,112,518 | \$2,080,000 | \$ 1,089,752 | ----- |
| Milwaukee County Library | 362,668 | 372,383 | 373,321 | \$265,000 | \$ 190,193 | ----- |
| Recycling and Other Grants | 338,614 | 308,140 | - | \$0 | \$ - | ----- |
| Total Grants & Aids | \$13,746,853 | \$13,723,707 | \$13,575,162 | \$13,353,550 | \$1,578,898 | (\$21,667) |
| Licenses, Permits, Fees | | | | | | |
| Malt Beverage & Liquor | \$ 94,775 | \$ 91,728 | \$ 101,654 | \$94,100 | \$ 55,325 | 23,958 |
| All Other Licenses | 148,399 | 160,901 | 119,855 | \$120,750 | \$ 66,961 | 26,711 |
| Bldg., Plumbg. & Electrical Permits | 736,170 | 856,152 | 596,327 | \$541,000 | \$ 184,088 | 3,755 |
| Planning & Development Fees | - | 107,098 | 109,425 | \$77,750 | \$ 44,480 | 18,563 |
| Overnight Parking Permits | 366,240 | 385,267 | 374,093 | \$360,000 | \$ 151,800 | 31,800 |

City of West Allis

Revenue Report

Period Ended April 30, 2007

Fiscal Month: 4

Comparison of Prior Years Revenues with 2006 Adopted Revenues

| | 2004 Actual Revenues | 2005 Actual Revenues | 2006 Actual Revenues | 2007 Adopted Revenues | 2007 Current Period Revenue Actual | 2007 Budget Over(Under) |
|---|----------------------------|----------------------------|----------------------------|-----------------------------|---|-------------------------------|
| Fire Inspection Fee | 127,396 | 92,703 | 46,183 | \$90,000 | \$ - | (30,000) |
| All Other Permits | 59,997 | 79,759 | 99,221 | \$59,700 | \$ 32,351 | 12,451 |
| Total Licenses, Permits, Fees | \$1,532,978 | \$1,773,608 | \$1,446,757 | \$1,343,300 | \$535,005 | \$87,238 |
| Penalties and Forfeitures | | | | | | |
| Court Fines & Costs | \$ 804,324 | \$ 831,853 | \$ 723,687 | \$825,000 | \$ 360,882 | 85,882 |
| Parking Violations | 958,490 | 1,090,810 | 1,113,665 | \$1,050,000 | \$ 393,506 | 43,506 |
| Total Penalties and Forfeitures | \$1,762,814 | \$1,922,663 | \$1,837,352 | \$1,875,000 | \$754,388 | \$129,388 |
| Charges for Services | | | | | | |
| General Government | \$ 27,666 | \$ 8,174 | \$ 9,854 | \$7,900 | \$ 1,908 | (725) |
| MMSD Tunnel Rescue Admin Fee | 267,564 | 93,942 | 250 | \$95,000 | \$ 200 | (31,467) |
| Ambulance Fee | 753,919 | 842,822 | 824,616 | \$808,500 | \$ 321,134 | 51,634 |
| Fire Dept. - Inter-Facility Transports | - | - | - | \$0 | \$ - | 0 |
| Police | 54,633 | 40,384 | 31,365 | \$34,100 | \$ 7,760 | (3,606) |
| Fire | 40,775 | 42,983 | 32,565 | \$35,250 | \$ 5,893 | (5,857) |
| Milwaukee County Paramedic Aid | 457,030 | 521,591 | 528,173 | \$535,000 | \$ 85,969 | (92,365) |
| Health | 234,254 | 166,623 | 183,238 | \$193,712 | \$ 57,181 | (7,390) |
| Village of West Milw.-Health Servs. Agrmnt. | 45,838 | 56,134 | 56,416 | \$59,000 | \$ 18,848 | (819) |
| Senior Center | 7,781 | 6,900 | 8,330 | \$8,000 | \$ 940 | (1,727) |
| Public Works Services | 118,561 | 120,494 | 154,754 | \$95,000 | \$ 22,522 | (9,145) |
| Public Works Equipment Earnings | 248,926 | 277,952 | 369,236 | \$340,000 | \$ - | (113,333) |
| HIDTA Admin Fees | 57,000 | 60,000 | 70,000 | \$70,000 | \$ - | (23,333) |
| City Engineer | 8,350 | 72,304 | 84,479 | \$63,825 | \$ 23,218 | 1,943 |
| Finance | 3,795 | 4,006 | 4,429 | \$4,000 | \$ - | (1,333) |
| Information Services | 29,408 | 37,512 | 33,360 | \$35,000 | \$ 2,527 | (9,140) |
| Assessor | 104 | 0 | 0 | \$0 | \$ - | 0 |
| Print Shop | 72,221 | 71,274 | 67,161 | \$70,000 | \$ 25,031 | 1,698 |
| City Attorney | 196,170 | 155,413 | 186,528 | \$50,000 | \$ 5,264 | (11,403) |
| CAO | 79,255 | 227,895 | 81,939 | \$78,000 | \$ - | (26,000) |
| Library | 97,612 | 96,379 | 89,380 | \$88,300 | \$ 34,581 | 5,148 |
| City Treasurer | 3,533 | 5,237 | 3,883 | \$5,000 | \$ 3,521 | 1,854 |
| Total Charges For Services | \$2,804,394 | \$ 2,908,017 | \$2,819,955 | 2,675,587 | \$616,498 | (\$275,364) |

City of West Allis

Revenue Report

Period Ended April 30, 2007

Fiscal Month: 4

Comparison of Prior Years Revenues with 2006 Adopted Revenues

| | 2004 Actual Revenues | 2005 Actual Revenues | 2006 Actual Revenues | 2007 Adopted Revenues | 2007 Current Period Revenue Actual | 2007 Budget Over(Under) |
|---|----------------------------|----------------------------|----------------------------|-----------------------------|---|-------------------------------|
| Miscellaneous Revenue | | | | | | |
| Interest on Investment | \$ 735,555 | \$ 1,468,346 | \$ 2,270,966 | \$1,225,000 | \$ 1,218,343 | 810,009 |
| Interest on Special Assessments | 32,696 | 14,761 | 7,531 | \$15,000 | \$ 392 | (4,608) |
| Rental of City Property | 104,124 | 78,726 | 69,858 | \$80,000 | \$ 8,235 | (18,432) |
| Green Market Rentals | 96,615 | 90,566 | 60,144 | \$85,200 | \$ 12,991 | (15,409) |
| Sale of Lands/Buildings | - | 125,595 | 135,912 | \$60,000 | \$ - | (20,000) |
| Other Sales | 91,794 | 1,394 | 11,310 | \$3,500 | \$ 2,726 | 1,560 |
| Cable Support Payments | 150,000 | 150,000 | - | \$275,000 | \$ - | |
| Administration Support - Storm Water | 250,000 | 250,000 | 250,000 | \$250,000 | \$ - | |
| Annual Hospital Payment | 100,000 | 200,000 | 100,000 | \$300,000 | \$ - | (100,000) |
| Annual Hospital Supplemental Payment | 100,000 | - | - | \$0 | \$ - | 0 |
| Total Miscellaneous Revenue | \$1,660,784 | \$2,379,387 | \$2,905,722 | 2,293,700 | \$1,242,686 | \$653,120 |
| Reserve Funds Applied | | | | | | |
| Equity Transfers | \$ - | \$ - | \$ 940,558 | \$0 | \$ - | 0 |
| General Fund Applied | 76 | - | - | \$400,000 | \$ - | 0 |
| Total Reserve Funds Applied | \$76 | \$0 | \$940,558 | 400,000 | \$0 | 0 |
| | | (2,297,287) | | | | |
| Total General Fund Revenue | \$48,703,938 | \$50,998,857 | \$52,660,312 | \$51,609,177 | \$4,957,419 | (\$9,086,688) |
| All Other Funds | | | | | | |
| Debt Service Revenues | | | | | | |
| Real Estate & Personal Property | \$5,085,037 | \$ 6,491,664 | \$ 7,811,114 | \$7,340,082 | \$ 182,832 | (7,157,250) |
| Hospital & TIF Financing Sources | 19,745,778 | \$ 3,301,166 | \$ 3,315,360 | \$2,542,999 | \$ 51,754 | (795,912) |
| Total Debt Service | \$24,830,815 | \$9,792,830 | \$11,126,474 | \$9,883,081 | \$234,586 | (\$7,953,162) |
| Special Revenue Funds | | | | | | |
| Office of Cable Communications Revenues | \$ 529,988 | \$ 523,700 | \$ 561,715 | \$ 485,000 | \$ 89 | -\$161,578 |
| Community Development/Home/Rent Rehab | 2,970,789 | 2,855,926 | 2,219,433 | 1,975,500 | \$ 523,315 | (135,185) |
| Housing Assistance Programs | 2,348,057 | 2,430,865 | 2,441,611 | 3,343,421 | \$ 773,948 | (340,526) |
| Federal & State Health Grants | 284,370 | 297,440 | 388,678 | 340,500 | \$ 46,144 | (67,357) |

City of West Allis
Revenue Report
Period Ended April 30, 2007
Fiscal Month: 4
Comparison of Prior Years Revenues with 2006 Adopted Revenues

| | 2004 Actual Revenues | 2005 Actual Revenues | 2006 Actual Revenues | 2007 Adopted Revenues | 2007 Current Period Revenue | 2007 Budget Over(Under) |
|--|----------------------------|----------------------------|----------------------------|-----------------------------|-----------------------------------|-------------------------------|
| | | | | | Actual | |
| Police & Fire Grants | 2,360,717 | 2,692,574 | 2,618,228 | 1,765,883 | \$ 256,512 | (332,116) |
| Miscellaneous Grants | 2,416,018 | 731,222 | 1,409,492 | - | \$ 179,009 | 179,009 |
| Information Technology Joint Ventures | - | - | 15,800 | - | \$ - | 0 |
| Storm Water Program | - | - | - | 2,737,834 | \$ - | (912,611) |
| Revenue From Billings/Assessmts/Sales | 2,699,006 | 2,750,558 | 2,702,751 | - | \$ 435,830 | 435,830 |
| Recycling Proceeds | - | - | - | - | \$ - | - |
| WA Business Improvement District | 55,836 | 0 | 8,572 | 67,500 | \$ 1,000 | (21,500) |
| Quad Indemnification Fund | 0 | 0 | 0 | - | \$ - | 0 |
| Total Special Revenue Funds | \$13,664,780 | \$12,282,284 | \$12,366,281 | 10,715,638 | \$2,215,845 | (\$1,356,034) |
| Enterprise Funds | | | | | | |
| Sanitary Sewer Utility | \$ 3,917,294 | \$ 4,349,455 | \$ 5,464,568 | \$4,915,700 | \$ (279,921) | (1,918,488) |
| Parking System (Meters/Property Sales) | 22,000 | 16,466 | 24,036 | 17,300 | \$ 10,918 | 5,151 |
| Parking System (Property Taxes) | 10,000 | 10,000 | 10,000 | 10,000 | \$ - | - |
| Beloit Rd Public Housing (Rent) | 358,941 | 358,837 | 371,026 | 356,900 | \$ 129,880 | 10,913 |
| Water Utility | 5,391,316 | 5,795,901 | 5,579,999 | 6,468,325 | \$ (179,885) | (2,335,993) |
| Total Enterprise Funds | \$9,699,551 | \$10,530,659 | \$11,449,629 | 11,768,225 | (\$319,008) | (\$4,238,417) |
| Capital Projects Fund | | | | | | |
| Capital Projects | 2,609,104 | 4,330,412 | 3,458,246 | \$7,830,000 | \$ 94,620 | (2,515,380) |
| TIF Projects | 9,952,963 | 9,806,596 | 6,919,879 | 4,375,000 | \$ 509,083 | (949,250) |
| Total Capital Projects Fund | \$ 12,562,067 | \$ 14,137,008 | \$ 10,378,125 | 12,205,000 | \$603,704 | (\$3,464,630) |
| Internal Service Fund | | | | | | |
| Health Insurance Fund | 14,478,748 | 14,300,036 | 14,782,762 | 15,034,600 | \$ 4,015,759 | (4,407,830) |
| Insurance Pool Revenues | 368,169 | 368,006 | 367,406 | 368,006 | \$ 367,062 | (122,669) |
| Total Internal Service Revenues | \$14,846,917 | \$14,668,042 | \$15,150,168 | \$15,402,606 | \$4,382,821 | (\$4,530,498) |
| TOTAL ALL CITY REVENUE | \$124,308,068 | \$112,409,681 | \$113,130,989 | \$111,583,727 | \$12,075,367 | (\$26,221,599) |

City of West Allis
Expenditure Report
Period Ended April 30, 2007
Fiscal Month: 4
Comparison of Prior Years Expense With 2007 Adopted Expenditures

| DEPARTMENT OR ACTIVITY | 2004 Actual | 2005 Actual | 2006 Actual | 2007 Adopted Expenditures | 2007 Carryovers & Transfers | Adjusted Budget | 2007 Current Period Expenditures | (Over)Under Budget |
|-------------------------------------|----------------------|----------------------|----------------------|---------------------------------|-----------------------------------|----------------------|--|-----------------------|
| Common Council | \$ 140,719 | \$ 263,499 | \$ 267,291 | \$ 99,865 | \$ - | \$ 99,865 | \$ 95,572 | \$ (62,283) |
| Mayor | 81,193 | 102,505 | 105,546 | 74,143 | 630 | 74,773 | 31,934 | (7,009) |
| | \$ 221,912 | \$ 366,004 | \$ 372,837 | \$ 174,008 | \$ 630 | \$ 174,638 | \$ 127,505 | \$ (69,293) |
| LEGAL, JUDICIAL, ADMIN | | | | | | | | |
| City Attorney | \$ 449,970 | \$ 585,215 | \$ 565,689 | 408,300 | \$ - | 408,300 | \$ 187,958 | (51,858) |
| Municipal Court | 254,477 | 319,492 | 279,988 | 241,873 | - | 241,873 | 71,062 | 9,563 |
| City Assessor | 339,341 | 388,070 | 470,979 | 325,346 | 13,846 | 339,192 | 150,802 | (37,738) |
| City Clerk/Treasurer | 449,476 | 462,175 | 493,454 | 397,395 | 12,505 | 409,900 | 162,063 | (25,430) |
| | \$ 1,493,264 | \$ 1,754,952 | \$ 1,810,110 | \$ 1,372,914 | \$ 26,351 | \$ 1,399,265 | \$ 571,885 | \$ (105,463) |
| ADMINISTRATION & FINANCE | | | | | | | | |
| City Administrative Office | \$ 161,436 | \$ 201,965 | \$ 204,883 | 150,990 | \$ - | 150,990 | \$ 63,255 | (12,925) |
| Information Services | 806,145 | 795,943 | 788,780 | 673,086 | 81,752 | 754,838 | 250,325 | 1,287 |
| Purchasing/Central Services | 612,669 | 534,956 | 562,304 | 609,806 | 10,250 | 620,056 | 185,656 | 21,029 |
| Human Resources | 289,701 | 368,389 | 389,454 | 275,428 | 9,663 | 285,091 | 119,102 | (24,072) |
| Finance | 348,892 | 461,366 | 463,065 | 313,489 | 3,600 | 317,089 | 148,014 | (42,318) |
| | \$ 2,218,843 | \$ 2,362,619 | \$ 2,408,486 | \$ 2,022,799 | \$ 105,265 | \$ 2,128,064 | \$ 766,353 | \$ (56,999) |
| HEALTH, SAFETY, CULTURE | | | | | | | | |
| Police & Fire Commission | \$ 18,849 | \$ 17,628 | \$ 13,070 | 13,400 | \$ - | 13,400 | \$ 286 | 4,180 |
| Police Department | 11,360,924 | 14,597,343 | 14,658,324 | 10,221,136 | 1,496,784 | 11,717,920 | 4,301,192 | (395,218) |
| Fire Department | 9,090,471 | 11,196,059 | 11,320,719 | 8,063,075 | 229,537 | 8,292,612 | 3,296,041 | (531,837) |
| Planning | 134,317 | 175,403 | 181,873 | 134,190 | 1,950 | 136,140 | 77,677 | (32,297) |
| Bldg Inspection & Zoning | 774,892 | 982,776 | 1,026,353 | 698,808 | 24,500 | 723,308 | 315,272 | (74,170) |
| Health Department | 1,584,824 | 1,935,479 | 1,949,485 | 1,397,273 | 1,576 | 1,398,849 | 598,210 | (131,927) |
| Senior Center | 147,450 | 145,363 | 167,708 | 145,335 | 16,579 | 161,914 | 61,856 | (7,885) |
| Public Library | 1,715,722 | 2,115,238 | 2,073,646 | 1,720,078 | 68,806 | 1,788,884 | 650,479 | (54,185) |
| | \$ 24,827,451 | \$ 31,165,289 | \$ 31,391,177 | \$ 22,393,295 | \$ 1,839,732 | \$ 24,233,027 | \$ 9,301,014 | \$ (1,223,338) |
| PUBLIC WORKS, ENGINEERING | | | | | | | | |
| Public Works | \$ 8,520,727 | \$ 10,771,424 | \$ 10,358,957 | 7,823,897 | \$ 198,476 | 8,022,373 | \$ 3,474,016 | (799,892) |
| Recycling Program | - | - | - | - | - | - | - | - |
| Engineering | 910,364 | 1,200,076 | 1,254,201 | 917,749 | 31,115 | 948,864 | 383,197 | (66,909) |
| | \$ 9,431,091 | \$ 11,971,500 | \$ 11,613,158 | \$ 8,741,646 | \$ 229,591 | \$ 8,971,237 | \$ 3,857,213 | \$ (866,801) |

City of West Allis
Expenditure Report
Period Ended April 30, 2007
Fiscal Month: 4
Comparison of Prior Years Expense With 2007 Adopted Expenditures

| DEPARTMENT OR ACTIVITY | 2004 Actual | 2005 Actual | 2006 Actual | 2007 Adopted Expenditures | 2007 Carryovers & Transfers | Adjusted Budget | 2007 Current Period Expenditures | (Over)Under Budget |
|--|----------------------|----------------------|----------------------|---------------------------------|-----------------------------------|----------------------|--|-----------------------|
| GENERAL EXPENSE | | | | | | | | |
| Public Acqs, Bldgs, & Prot | \$ - | \$ - | \$ - | - | \$ - | - | \$ - | - |
| Taxes, Refunds & Adjustments | - | - | - | - | - | - | - | - |
| Promos,Celebrations,Awards | 57,566 | 54,372 | 61,089 | 66,825 | 8,330 | 75,155 | 13,770 | 11,282 |
| General | 723,367 | 1,173,067 | 843,479 | 663,230 | 32,320 | 695,550 | 283,872 | (52,022) |
| Fringe Benefits | 11,122,092 | 370,532 | 312,267 | 16,047,961 | (1,423,011) | 14,624,950 | 220,784 | 4,654,200 |
| Debt Issuance Costs | - | - | - | - | - | - | - | - |
| Contingency | - | - | - | - | - | - | - | - |
| | 11,903,025 | 1,597,972 | 1,216,834 | 16,778,016 | (1,382,361) | 15,395,655 | 518,425 | 4,613,460 |
| TOTAL GENERAL FUND EXPENDITURES | 50,095,587 | 49,218,334 | 48,812,602 | 51,482,678 | 819,208 | 52,301,886 | 15,142,395 | 2,291,567 |
| TRANSFERS TO OTHER FUNDS | - | 284,571 | - | - | - | - | - | - |
| TOTAL EXPENDITURES & TRANSFERS | \$ 50,095,587 | \$ 49,502,905 | \$ 48,812,602 | \$ 51,482,678 | \$ 819,208 | \$ 52,301,886 | \$ 15,142,395 | \$ 2,291,567 |
| *** ALL OTHER FUNDS *** | | | | | | | | |
| DEBT | | | | | | | | |
| General Debt Service Expenditures | \$ 18,703,692 | \$ 4,252,389 | \$ 10,751,860 | 4,201,278 | \$ - | 4,201,278 | \$ 4,706,392 | - |
| Hospital & TIF Debt Service Expenditures | 5,126,028 | 5,405,658 | - | 5,603,458 | - | 5,603,458 | - | - |
| TOTAL DEBT SERVICE FUND EXPENDITURES | \$ 23,829,720 | \$ 9,658,047 | \$ 10,751,860 | \$ 9,804,736 | \$ - | \$ 9,804,736 | \$ 4,706,392 | \$ - |
| SPECIAL REVENUE FUNDS EXPENDITURES | | | | | | | | |
| Office of Cable Communications | \$ 481,376 | \$ 647,927 | \$ 502,133 | 625,963 | \$ - | 625,963 | \$ 87,030 | 121,624 |
| Community Development Programs | 2,942,714 | 2,251,561 | 1,830,873 | 2,345,076 | - | 2,345,076 | 273,728 | 507,964 |
| Housing Assistance Programs | 2,317,786 | 3,018,207 | 2,668,937 | 3,398,482 | - | 3,398,482 | 1,095,025 | 37,802 |
| Federal & State Health Grants | 284,370 | 297,440 | 388,678 | - | - | - | 105,402 | (105,402) |
| Police & Fire Grants | 2,317,157 | 2,680,829 | 2,705,985 | - | - | - | 496,186 | (496,186) |
| Miscellaneous Grants | 2,458,781 | 688,042 | 283,504 | - | - | - | 14,709 | (14,709) |
| Storm Water Program | 1,619,680 | 2,051,425 | 2,065,749 | 3,292,845 | - | 3,292,845 | 231,175 | 866,440 |
| Centennial Celebration Fund | - | - | 65,738 | - | - | - | 991 | - |
| Information Technology Joint Ventures | - | - | 9,121 | - | - | - | - | - |
| WA Business Improvement District (BID) | 12,023 | 1,400 | 45,608 | 73,725 | - | 73,725 | - | 24,575 |
| TOTAL SPECIAL REVENUE FUND EXPENDITURES | \$ 12,433,887 | \$ 11,636,831 | \$ 10,566,324 | \$ 9,736,091 | \$ - | \$ 9,736,091 | \$ 2,304,246 | \$ 942,109 |
| ENTERPRISE FUNDS EXPENDITURES | | | | | | | | |
| Sanitary Sewer Utility | \$ 4,465,370 | \$ 4,348,539 | \$ 4,167,597 | 4,784,839 | \$ - | 4,784,839 | \$ 420,711 | 1,174,235 |
| Parking System | 28,190 | 42,954 | 83,259 | 37,279 | - | 37,279 | 8,568 | 3,859 |
| Beloit Rd Public Housing | 327,735 | 457,376 | 3,748,602 | 399,925 | - | 399,925 | 55,811 | 77,497 |
| Solid Waste Fund | - | - | 684,465 | 1,011,025 | - | 1,011,025 | 129,873 | - |
| Water Utility | 5,422,075 | 5,781,469 | 6,325,160 | 7,545,674 | - | 7,545,674 | 1,435,421 | 1,079,804 |
| TOTAL ENTERPRISE FUNDS EXPENDITURES | \$ 10,243,371 | \$ 10,630,337 | \$ 15,009,085 | \$ 13,778,742 | \$ - | \$ 13,778,742 | \$ 2,050,383 | \$ 2,335,395 |

City of West Allis
Expenditure Report
Period Ended April 30, 2007
Fiscal Month: 4
Comparison of Prior Years Expense With 2007 Adopted Expenditures

| DEPARTMENT OR ACTIVITY | 2004 Actual | 2005 Actual | 2006 Actual | 2007 Adopted Expenditures | 2007 Carryovers & Transfers | Adjusted Budget | 2007 Current Period Expenditures | (Over)Under Budget |
|--|-----------------------|-----------------------|-----------------------|---------------------------------|-----------------------------------|-----------------------|--|-----------------------|
| CAPITAL PROJECTS FUND EXPENDITURES | | | | | | | | |
| Capital Improvements | \$ 3,358,133 | \$ 6,919,301 | \$ 4,468,208 | 2,317,323 | \$ - | 2,317,323 | \$ (45,167) | 817,608 |
| TIF Improvements | 8,221,581 | 6,419,657 | 7,105,185 | - | - | - | 862,930 | (862,930) |
| TOTAL CAPITAL PROJECTS FUNDS EXPENDITURES | \$ 11,579,715 | \$ 13,338,957 | \$ 11,573,393 | \$ 2,317,323 | \$ - | \$ 2,317,323 | \$ 817,763 | \$ (45,322) |
| INTERNAL SERVICE FUND | | | | | | | | |
| Health Insurance Fund | \$ 13,383,555 | \$ 12,754,404 | \$ 13,100,588 | 15,034,000 | \$ - | 15,034,000 | \$ 2,126,691 | 2,884,642 |
| Insurance Pool Expenditures | 92,089 | 66,406 | 38,387 | 7,809 | - | 7,809 | 7,809 | (5,206) |
| TOTAL INTERNAL SERVICE FUND EXPENDITURES | \$ 13,475,644 | \$ 12,820,811 | \$ 13,138,975 | \$ 15,041,809 | \$ - | \$ 15,041,809 | \$ 2,134,500 | \$ 2,879,437 |
| TOTAL ALL CITY EXPENDITURES & TRANSFERS | \$ 121,657,922 | \$ 107,587,888 | \$ 109,852,239 | \$ 102,161,379 | \$ 819,208 | \$ 102,980,587 | \$ 27,155,679 | \$ 8,403,185 |

City of West Allis, Wisconsin

Unaudited Financial Statements

Period Ended May 31, 2007

City of West Allis

Revenue Report

Period Ended May 31, 2007

Fiscal Month: 5

Comparison of Prior Years Revenues with 2006 Adopted Revenues

| | 2004 Actual Revenues | 2005 Actual Revenues | 2006 Actual Revenues | 2007 Adopted Revenues | 2007 Current Period Revenue Actual | 2007 Budget Over(Under) |
|--|----------------------------|----------------------------|----------------------------|-----------------------------|---|-------------------------------|
| Taxes | | | | | | |
| Real Estate & Personal Property | \$ 25,448,410 | \$ 26,631,466 | \$ 27,356,385 | \$28,006,865 | \$ 41,429 | (11,628,099) |
| Mobile Home/Trailer | 113,283 | 106,836 | \$ 92,983 | \$105,000 | \$ 66,096 | 22,346 |
| Hotel/Motel | 33,001 | 32,185 | \$ 33,534 | \$30,000 | \$ 3,520 | (8,980) |
| State Sales Tax | (1,008) | (1,666) | \$ 759 | \$0 | \$ 623 | 623 |
| Tax Equivalent-Beloit Rd Housing | 123,528 | 117,809 | \$ 128,870 | \$128,000 | \$ - | (53,333) |
| Tax Equivalent-Water Utility | 613,556 | 613,556 | \$ 613,556 | \$613,556 | \$ - | (255,648) |
| Tax Equivalent-Medical Office Bldg | 276,860 | 541,341 | \$ 492,078 | \$525,000 | \$ - | (218,750) |
| 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.) | 61,897 | 63,087 | \$ 110,326 | \$69,619 | \$ 73,127 | 44,119 |
| Tax Delinquencies & Penalties | 240,745 | 186,862 | \$ 306,316 | \$190,000 | \$ 89,555 | 10,388 |
| Total Taxes | \$27,196,042 | \$28,291,476 | \$29,134,807 | \$29,668,040 | \$274,349 | (\$12,087,334) |
| Intergovernmental Grants & Aids | | | | | | |
| State Shared Revenues | \$ 8,519,543 | \$ 8,532,789 | \$ 8,521,008 | \$8,523,550 | \$ - | ----- |
| Expenditure Restraint Program | 1,811,626 | 1,788,771 | 1,876,354 | \$1,875,000 | \$ - | ----- |
| Fire Insurance Premiums Tax Rebates | 125,518 | 125,614 | 138,355 | \$125,000 | \$ - | (52,083) |
| Police Training | - | - | - | \$0 | \$ - | 0 |
| Exempt Computer Equipment | 184,269 | 169,472 | 160,032 | \$150,000 | \$ - | ----- |
| Municipal Services Payment | 289,909 | 366,846 | 363,573 | \$305,000 | \$ 268,953 | ----- |
| State Fair Municipal Payment | - | - | - | \$0 | \$ - | ----- |
| State Fair Service Contract | 30,000 | 30,000 | 30,000 | \$30,000 | \$ 30,000 | 17,500 |
| Transportation/Highway Aids | 2,084,706 | 2,029,692 | 2,112,518 | \$2,080,000 | \$ 1,089,752 | ----- |
| Milwaukee County Library | 362,668 | 372,383 | 373,321 | \$265,000 | \$ 190,193 | ----- |
| Recycling and Other Grants | 338,614 | 308,140 | - | \$0 | \$ - | ----- |
| Total Grants & Aids | \$13,746,853 | \$13,723,707 | \$13,575,162 | \$13,353,550 | \$1,578,898 | (\$34,583) |
| Licenses, Permits, Fees | | | | | | |
| Malt Beverage & Liquor | \$ 94,775 | \$ 91,728 | \$ 101,654 | \$94,100 | \$ 83,080 | 43,872 |
| All Other Licenses | 148,399 | 160,901 | 119,855 | \$120,750 | \$ 92,871 | 42,559 |
| Bldg., Plumbg. & Electrical Permits | 736,170 | 856,152 | 596,327 | \$541,000 | \$ 224,042 | (1,374) |
| Planning & Development Fees | - | 107,098 | 109,425 | \$77,750 | \$ 49,875 | 17,479 |
| Overnight Parking Permits | 366,240 | 385,267 | 374,093 | \$360,000 | \$ 167,253 | 17,253 |

City of West Allis

Revenue Report

Period Ended May 31, 2007

Fiscal Month: 5

Comparison of Prior Years Revenues with 2006 Adopted Revenues

| | 2004 Actual Revenues | 2005 Actual Revenues | 2006 Actual Revenues | 2007 Adopted Revenues | 2007 Current Period Revenue Actual | 2007 Budget Over(Under) |
|---|----------------------------|----------------------------|----------------------------|-----------------------------|---|-------------------------------|
| Fire Inspection Fee | 127,396 | 92,703 | 46,183 | \$90,000 | \$ - | (37,500) |
| All Other Permits | 59,997 | 79,759 | 99,221 | \$59,700 | \$ 42,240 | 17,365 |
| Total Licenses, Permits, Fees | \$1,532,978 | \$1,773,608 | \$1,446,757 | \$1,343,300 | \$659,361 | \$99,653 |
| Penalties and Forfeitures | | | | | | |
| Court Fines & Costs | \$ 804,324 | \$ 831,853 | \$ 723,687 | \$825,000 | \$ 460,255 | 116,505 |
| Parking Violations | 958,490 | 1,090,810 | 1,113,665 | \$1,050,000 | \$ 483,997 | 46,497 |
| Total Penalties and Forfeitures | \$1,762,814 | \$1,922,663 | \$1,837,352 | \$1,875,000 | \$944,252 | \$163,002 |
| Charges for Services | | | | | | |
| General Government | \$ 27,666 | \$ 8,174 | \$ 9,854 | \$7,900 | \$ 2,476 | (816) |
| MMSD Tunnel Rescue Admin Fee | 267,564 | 93,942 | 250 | \$95,000 | \$ 200 | (39,383) |
| Ambulance Fee | 753,919 | 842,822 | 824,616 | \$808,500 | \$ 426,986 | 90,111 |
| Fire Dept. - Inter-Facility Transports | - | - | - | \$0 | \$ - | 0 |
| Police | 54,633 | 40,384 | 31,365 | \$34,100 | \$ 10,171 | (4,037) |
| Fire | 40,775 | 42,983 | 32,565 | \$35,250 | \$ 7,682 | (7,005) |
| Milwaukee County Paramedic Aid | 457,030 | 521,591 | 528,173 | \$535,000 | \$ 133,167 | (89,750) |
| Health | 234,254 | 166,623 | 183,238 | \$193,712 | \$ 59,155 | (21,559) |
| Village of West Milw.-Health Servs. Agrmnt. | 45,838 | 56,134 | 56,416 | \$59,000 | \$ 23,766 | (817) |
| Senior Center | 7,781 | 6,900 | 8,330 | \$8,000 | \$ 1,326 | (2,007) |
| Public Works Services | 118,561 | 120,494 | 154,754 | \$95,000 | \$ 31,535 | (8,048) |
| Public Works Equipment Earnings | 248,926 | 277,952 | 369,236 | \$340,000 | \$ - | (141,667) |
| HIDTA Admin Fees | 57,000 | 60,000 | 70,000 | \$70,000 | \$ 75,000 | 45,833 |
| City Engineer | 8,350 | 72,304 | 84,479 | \$63,825 | \$ 27,976 | 1,383 |
| Finance | 3,795 | 4,006 | 4,429 | \$4,000 | \$ - | (1,667) |
| Information Services | 29,408 | 37,512 | 33,360 | \$35,000 | \$ 2,554 | (12,029) |
| Assessor | 104 | 0 | 0 | \$0 | \$ - | 0 |
| Print Shop | 72,221 | 71,274 | 67,161 | \$70,000 | \$ 25,486 | (3,680) |
| City Attorney | 196,170 | 155,413 | 186,528 | \$50,000 | \$ 5,264 | (15,569) |
| CAO | 79,255 | 227,895 | 81,939 | \$78,000 | \$ - | (32,500) |
| Library | 97,612 | 96,379 | 89,380 | \$88,300 | \$ 42,690 | 5,899 |
| City Treasurer | 3,533 | 5,237 | 3,883 | \$5,000 | \$ 3,612 | 1,529 |
| Total Charges For Services | \$2,804,394 | \$ 2,908,017 | \$2,819,955 | 2,675,587 | \$879,047 | (\$235,781) |

City of West Allis

Revenue Report

Period Ended May 31, 2007

Fiscal Month: 5

Comparison of Prior Years Revenues with 2006 Adopted Revenues

| | 2004 Actual Revenues | 2005 Actual Revenues | 2006 Actual Revenues | 2007 Adopted Revenues | 2007 Current Period Revenue Actual | 2007 Budget Over(Under) |
|---|----------------------------|----------------------------|----------------------------|-----------------------------|---|-------------------------------|
| Miscellaneous Revenue | | | | | | |
| Interest on Investment | \$ 735,555 | \$ 1,468,346 | \$ 2,270,966 | \$1,225,000 | \$ 1,526,362 | 1,015,946 |
| Interest on Special Assessments | 32,696 | 14,761 | 7,531 | \$15,000 | \$ 615 | (5,635) |
| Rental of City Property | 104,124 | 78,726 | 69,858 | \$80,000 | \$ 10,293 | (23,040) |
| Green Market Rentals | 96,615 | 90,566 | 60,144 | \$85,200 | \$ 25,525 | (9,975) |
| Sale of Lands/Buildings | - | 125,595 | 135,912 | \$60,000 | \$ 75,474 | 50,474 |
| Other Sales | 91,794 | 1,394 | 11,310 | \$3,500 | \$ 2,726 | 1,268 |
| Cable Support Payments | 150,000 | 150,000 | - | \$275,000 | \$ - | - |
| Administration Support - Storm Water | 250,000 | 250,000 | 250,000 | \$250,000 | \$ - | - |
| Annual Hospital Payment | 100,000 | 200,000 | 100,000 | \$300,000 | \$ - | (125,000) |
| Annual Hospital Supplemental Payment | 100,000 | - | - | \$0 | \$ - | 0 |
| Total Miscellaneous Revenue | \$1,660,784 | \$2,379,387 | \$2,905,722 | 2,293,700 | \$1,640,996 | \$904,038 |
| Reserve Funds Applied | | | | | | |
| Equity Transfers | \$ - | \$ - | \$ 940,558 | \$0 | \$ - | 0 |
| General Fund Applied | 76 | - | - | \$400,000 | \$ - | 0 |
| Total Reserve Funds Applied | \$76 | \$0 | \$940,558 | 400,000 | \$0 | 0 |
| | | (2,297,287) | | | | |
| Total General Fund Revenue | \$48,703,938 | \$50,998,857 | \$52,660,312 | \$51,609,177 | \$5,976,903 | (\$11,191,006) |
| All Other Funds | | | | | | |
| Debt Service Revenues | | | | | | |
| Real Estate & Personal Property | \$5,085,037 | \$ 6,491,664 | \$ 7,811,114 | \$7,340,082 | \$ 223,044 | (7,117,038) |
| Hospital & TIF Financing Sources | 19,745,778 | \$ 3,301,166 | \$ 3,315,360 | \$2,542,999 | \$ 51,754 | (1,007,829) |
| Total Debt Service | \$24,830,815 | \$9,792,830 | \$11,126,474 | \$9,883,081 | \$274,798 | (\$8,124,867) |
| Special Revenue Funds | | | | | | |
| Office of Cable Communications Revenues | \$ 529,988 | \$ 523,700 | \$ 561,715 | \$ 485,000 | \$ 143,598 | -\$58,486 |
| Community Development/Home/Rent Rehab | 2,970,789 | 2,855,926 | 2,219,433 | 1,975,500 | \$ 568,377 | (254,748) |
| Housing Assistance Programs | 2,348,057 | 2,430,865 | 2,441,611 | 3,343,421 | \$ 967,252 | (425,840) |
| Federal & State Health Grants | 284,370 | 297,440 | 388,678 | 340,500 | \$ 140,182 | (1,693) |

City of West Allis
Revenue Report
Period Ended May 31, 2007
Fiscal Month: 5

Comparison of Prior Years Revenues with 2006 Adopted Revenues

| | 2004 Actual Revenues | 2005 Actual Revenues | 2006 Actual Revenues | 2007 Adopted Revenues | 2007 Current Period Revenue | 2007 Budget Over(Under) |
|--|----------------------------|----------------------------|----------------------------|-----------------------------|-----------------------------------|-------------------------------|
| | | | | | Actual | |
| Police & Fire Grants | 2,360,717 | 2,692,574 | 2,618,228 | 1,765,883 | \$ 462,818 | (272,966) |
| Miscellaneous Grants | 2,416,018 | 731,222 | 1,409,492 | - | \$ 504,125 | 504,125 |
| Information Technology Joint Ventures | - | - | 15,800 | - | \$ 6,000 | 6,000 |
| Storm Water Program | - | - | - | 2,737,834 | \$ - | (1,140,764) |
| Revenue From Billings/Assessmts/Sales | 2,699,006 | 2,750,558 | 2,702,751 | - | \$ 437,228 | 437,228 |
| Recycling Proceeds | - | - | - | - | \$ - | - |
| WA Business Improvement District | 55,836 | 0 | 8,572 | 67,500 | \$ 1,000 | (27,125) |
| Quad Indemnification Fund | 0 | 0 | 0 | - | \$ - | 0 |
| Total Special Revenue Funds | \$13,664,780 | \$12,282,284 | \$12,366,281 | 10,715,638 | \$3,230,580 | (\$1,234,269) |
| Enterprise Funds | | | | | | |
| Sanitary Sewer Utility | \$ 3,917,294 | \$ 4,349,455 | \$ 5,464,568 | \$4,915,700 | \$ (276,822) | (2,325,030) |
| Parking System (Meters/Property Sales) | 22,000 | 16,466 | 24,036 | 17,300 | \$ 12,827 | 5,619 |
| Parking System (Property Taxes) | 10,000 | 10,000 | 10,000 | 10,000 | \$ - | - |
| Beloit Rd Public Housing (Rent) | 358,941 | 358,837 | 371,026 | 356,900 | \$ 160,229 | 11,521 |
| Water Utility | 5,391,316 | 5,795,901 | 5,579,999 | 6,468,325 | \$ (160,994) | (2,856,129) |
| Total Enterprise Funds | \$9,699,551 | \$10,530,659 | \$11,449,629 | 11,768,225 | (\$264,759) | (\$5,164,020) |
| Capital Projects Fund | | | | | | |
| Capital Projects | 2,609,104 | 4,330,412 | 3,458,246 | \$7,830,000 | \$ 385,041 | (2,877,459) |
| TIF Projects | 9,952,963 | 9,806,596 | 6,919,879 | 4,375,000 | \$ 510,104 | (1,312,813) |
| Total Capital Projects Fund | \$ 12,562,067 | \$ 14,137,008 | \$ 10,378,125 | 12,205,000 | \$895,144 | (\$4,190,272) |
| Internal Service Fund | | | | | | |
| Health Insurance Fund | 14,478,748 | 14,300,036 | 14,782,762 | 15,034,600 | \$ 4,957,660 | (5,369,272) |
| Insurance Pool Revenues | 368,169 | 368,006 | 367,406 | 368,006 | \$ 367,062 | (153,336) |
| Total Internal Service Revenues | \$14,846,917 | \$14,668,042 | \$15,150,168 | \$15,402,606 | \$5,324,723 | (\$5,522,608) |
| TOTAL ALL CITY REVENUE | \$124,308,068 | \$112,409,681 | \$113,130,989 | \$111,583,727 | \$15,437,389 | (\$30,057,770) |

City of West Allis
Expenditure Report
Period Ended May 31, 2007
Fiscal Month: 5
Comparison of Prior Years Expense With 2007 Adopted Expenditures

| DEPARTMENT OR ACTIVITY | 2004 Actual | 2005 Actual | 2006 Actual | 2007 Adopted Expenditures | 2007 Carryovers & Transfers | Adjusted Budget | 2007 Current Period Expenditures | (Over)Under Budget |
|-------------------------------------|----------------------|----------------------|----------------------|---------------------------------|-----------------------------------|----------------------|--|-----------------------|
| Common Council | \$ 140,719 | \$ 263,499 | \$ 267,291 | \$ 99,865 | \$ - | \$ 99,865 | \$ 115,578 | \$ (73,967) |
| Mayor | 81,193 | 102,505 | 105,546 | 74,143 | 630 | 74,773 | 40,422 | (9,267) |
| | \$ 221,912 | \$ 366,004 | \$ 372,837 | \$ 174,008 | \$ 630 | \$ 174,638 | \$ 156,000 | \$ (83,234) |
| LEGAL, JUDICIAL, ADMIN | | | | | | | | |
| City Attorney | \$ 449,970 | \$ 585,215 | \$ 565,689 | 408,300 | \$ - | 408,300 | \$ 236,882 | (66,757) |
| Municipal Court | 254,477 | 319,492 | 279,988 | 241,873 | - | 241,873 | 89,086 | 11,695 |
| City Assessor | 339,341 | 388,070 | 470,979 | 325,346 | 13,846 | 339,192 | 186,840 | (45,510) |
| City Clerk/Treasurer | 449,476 | 462,175 | 493,454 | 397,395 | 12,505 | 409,900 | 203,526 | (32,734) |
| | \$ 1,493,264 | \$ 1,754,952 | \$ 1,810,110 | \$ 1,372,914 | \$ 26,351 | \$ 1,399,265 | \$ 716,334 | \$ (133,307) |
| ADMINISTRATION & FINANCE | | | | | | | | |
| City Administrative Office | \$ 161,436 | \$ 201,965 | \$ 204,883 | 150,990 | \$ - | 150,990 | \$ 79,586 | (16,674) |
| Information Services | 806,145 | 795,943 | 788,780 | 673,086 | 81,752 | 754,838 | 405,085 | (90,569) |
| Purchasing/Central Services | 612,669 | 534,956 | 562,304 | 609,806 | 10,250 | 620,056 | 223,201 | 35,155 |
| Human Resources | 289,701 | 368,389 | 389,454 | 275,428 | 9,663 | 285,091 | 148,662 | (29,874) |
| Finance | 348,892 | 461,366 | 463,065 | 313,489 | 3,600 | 317,089 | 178,270 | (46,150) |
| | \$ 2,218,843 | \$ 2,362,619 | \$ 2,408,486 | \$ 2,022,799 | \$ 105,265 | \$ 2,128,064 | \$ 1,034,805 | \$ (148,111) |
| HEALTH, SAFETY, CULTURE | | | | | | | | |
| Police & Fire Commission | \$ 18,849 | \$ 17,628 | \$ 13,070 | 13,400 | \$ - | 13,400 | \$ 286 | 5,297 |
| Police Department | 11,360,924 | 14,597,343 | 14,658,324 | 10,221,136 | 1,867,043 | 12,088,179 | 5,247,609 | (210,868) |
| Fire Department | 9,090,471 | 11,196,059 | 11,320,719 | 8,063,075 | 229,537 | 8,292,612 | 4,147,031 | (691,776) |
| Planning | 134,317 | 175,403 | 181,873 | 134,190 | 1,950 | 136,140 | 97,091 | (40,366) |
| Bldg Inspection & Zoning | 774,892 | 982,776 | 1,026,353 | 698,808 | 24,500 | 723,308 | 400,811 | (99,433) |
| Health Department | 1,584,824 | 1,935,479 | 1,949,485 | 1,397,273 | 1,576 | 1,398,849 | 755,632 | (172,778) |
| Senior Center | 147,450 | 145,363 | 167,708 | 145,335 | 16,579 | 161,914 | 75,514 | (8,050) |
| Public Library | 1,715,722 | 2,115,238 | 2,073,646 | 1,720,078 | 68,806 | 1,788,884 | 833,860 | (88,492) |
| | \$ 24,827,451 | \$ 31,165,289 | \$ 31,391,177 | \$ 22,393,295 | \$ 2,209,991 | \$ 24,603,286 | \$ 11,557,836 | \$ (1,306,466) |
| PUBLIC WORKS, ENGINEERING | | | | | | | | |
| Public Works | \$ 8,520,727 | \$ 10,771,424 | \$ 10,358,957 | 7,823,897 | \$ 198,476 | 8,022,373 | \$ 4,297,306 | (954,651) |
| Recycling Program | - | - | - | - | - | - | - | - |
| Engineering | 910,364 | 1,200,076 | 1,254,201 | 917,749 | 31,115 | 948,864 | 473,525 | (78,165) |
| | \$ 9,431,091 | \$ 11,971,500 | \$ 11,613,158 | \$ 8,741,646 | \$ 229,591 | \$ 8,971,237 | \$ 4,770,831 | \$ (1,032,816) |

City of West Allis
Expenditure Report
Period Ended May 31, 2007
Fiscal Month: 5
Comparison of Prior Years Expense With 2007 Adopted Expenditures

| DEPARTMENT OR ACTIVITY | 2004 Actual | 2005 Actual | 2006 Actual | 2007 Adopted Expenditures | 2007 Carryovers & Transfers | Adjusted Budget | 2007 Current Period Expenditures | (Over)Under Budget |
|--|----------------------|----------------------|----------------------|---------------------------------|-----------------------------------|----------------------|--|-----------------------|
| GENERAL EXPENSE | | | | | | | | |
| Public Acqs, Bldgs, & Prot | \$ - | \$ - | \$ - | - | \$ - | - | \$ - | - |
| Taxes, Refunds & Adjustments | - | - | - | - | - | - | - | - |
| Promos, Celebrations, Awards | 57,566 | 54,372 | 61,089 | 66,825 | 8,330 | 75,155 | 15,058 | 16,256 |
| General | 723,367 | 1,173,067 | 843,479 | 663,230 | 32,320 | 695,550 | 308,525 | (18,712) |
| Fringe Benefits | 11,122,092 | 370,532 | 312,267 | 16,047,961 | (1,793,270) | 14,254,691 | 354,188 | 5,585,267 |
| Debt Issuance Costs | - | - | - | - | - | - | - | - |
| Contingency | - | - | - | - | - | - | - | - |
| | 11,903,025 | 1,597,972 | 1,216,834 | 16,778,016 | (1,752,620) | 15,025,396 | 677,771 | 5,582,811 |
| TOTAL GENERAL FUND EXPENDITURES | 50,095,587 | 49,218,334 | 48,812,602 | 51,482,678 | 819,208 | 52,301,886 | 18,913,577 | 2,878,876 |
| TRANSFERS TO OTHER FUNDS | - | 284,571 | - | - | - | - | - | - |
| TOTAL EXPENDITURES & TRANSFERS | \$ 50,095,587 | \$ 49,502,905 | \$ 48,812,602 | \$ 51,482,678 | \$ 819,208 | \$ 52,301,886 | \$ 18,913,577 | \$ 2,878,876 |
| *** ALL OTHER FUNDS *** | | | | | | | | |
| DEBT | | | | | | | | |
| General Debt Service Expenditures | \$ 18,703,692 | \$ 4,252,389 | \$ 10,751,860 | 4,201,278 | \$ - | 4,201,278 | \$ 4,719,805 | - |
| Hospital & TIF Debt Service Expenditures | 5,126,028 | 5,405,658 | - | 5,603,458 | - | 5,603,458 | - | - |
| TOTAL DEBT SERVICE FUND EXPENDITURES | \$ 23,829,720 | \$ 9,658,047 | \$ 10,751,860 | \$ 9,804,736 | \$ - | \$ 9,804,736 | \$ 4,719,805 | \$ - |
| SPECIAL REVENUE FUNDS EXPENDITURES | | | | | | | | |
| Office of Cable Communications | \$ 481,376 | \$ 647,927 | \$ 502,133 | 625,963 | \$ - | 625,963 | \$ 108,538 | 152,280 |
| Community Development Programs | 2,942,714 | 2,251,561 | 1,830,873 | 2,345,076 | - | 2,345,076 | 388,581 | 588,534 |
| Housing Assistance Programs | 2,317,786 | 3,018,207 | 2,668,937 | 3,398,482 | - | 3,398,482 | 1,303,710 | 112,324 |
| Federal & State Health Grants | 284,370 | 297,440 | 388,678 | - | - | - | 136,861 | (136,861) |
| Police & Fire Grants | 2,317,157 | 2,680,829 | 2,705,985 | - | - | - | 745,758 | (745,758) |
| Miscellaneous Grants | 2,458,781 | 688,042 | 283,504 | - | - | - | 61,932 | (61,932) |
| Storm Water Program | 1,619,680 | 2,051,425 | 2,065,749 | 3,292,845 | - | 3,292,845 | 425,630 | 946,389 |
| Centennial Celebration Fund | - | - | 65,738 | - | - | - | 991 | - |
| Information Technology Joint Ventures | - | - | 9,121 | - | - | - | - | - |
| WA Business Improvement District (BID) | 12,023 | 1,400 | 45,608 | 73,725 | - | 73,725 | - | 30,719 |
| TOTAL SPECIAL REVENUE FUND EXPENDITURES | \$ 12,433,887 | \$ 11,636,831 | \$ 10,566,324 | \$ 9,736,091 | \$ - | \$ 9,736,091 | \$ 3,172,002 | \$ 885,694 |
| ENTERPRISE FUNDS EXPENDITURES | | | | | | | | |
| Sanitary Sewer Utility | \$ 4,465,370 | \$ 4,348,539 | \$ 4,167,597 | 4,784,839 | \$ - | 4,784,839 | \$ 558,645 | 1,435,038 |
| Parking System | 28,190 | 42,954 | 83,259 | 37,279 | - | 37,279 | 9,238 | 6,295 |
| Beloit Rd Public Housing | 327,735 | 457,376 | 3,748,602 | 399,925 | - | 399,925 | 69,057 | 97,578 |
| Solid Waste Fund | - | - | 684,465 | 1,011,025 | - | 1,011,025 | 170,667 | - |
| Water Utility | 5,422,075 | 5,781,469 | 6,325,160 | 7,545,674 | - | 7,545,674 | 1,681,760 | 1,462,271 |
| TOTAL ENTERPRISE FUNDS EXPENDITURES | \$ 10,243,371 | \$ 10,630,337 | \$ 15,009,085 | \$ 13,778,742 | \$ - | \$ 13,778,742 | \$ 2,489,367 | \$ 3,001,182 |

City of West Allis
Expenditure Report
Period Ended May 31, 2007
Fiscal Month: 5
Comparison of Prior Years Expense With 2007 Adopted Expenditures

| DEPARTMENT OR ACTIVITY | 2004 Actual | 2005 Actual | 2006 Actual | 2007 Adopted Expenditures | 2007 Carryovers & Transfers | Adjusted Budget | 2007 Current Period Expenditures | (Over)Under Budget |
|--|-----------------------|-----------------------|-----------------------|---------------------------------|-----------------------------------|-----------------------|--|-----------------------|
| CAPITAL PROJECTS FUND EXPENDITURES | | | | | | | | |
| Capital Improvements | \$ 3,358,133 | \$ 6,919,301 | \$ 4,468,208 | 2,317,323 | \$ - | 2,317,323 | \$ 113,630 | 851,921 |
| TIF Improvements | 8,221,581 | 6,419,657 | 7,105,185 | - | - | - | 1,058,207 | (1,058,207) |
| TOTAL CAPITAL PROJECTS FUNDS EXPENDITURES | \$ 11,579,715 | \$ 13,338,957 | \$ 11,573,393 | \$ 2,317,323 | \$ - | \$ 2,317,323 | \$ 1,171,838 | \$ (206,286) |
| INTERNAL SERVICE FUND | | | | | | | | |
| Health Insurance Fund | \$ 13,383,555 | \$ 12,754,404 | \$ 13,100,588 | 15,034,000 | \$ - | 15,034,000 | \$ 3,660,861 | 2,603,306 |
| Insurance Pool Expenditures | 92,089 | 66,406 | 38,387 | 7,809 | - | 7,809 | 7,809 | (4,555) |
| TOTAL INTERNAL SERVICE FUND EXPENDITURES | \$ 13,475,644 | \$ 12,820,811 | \$ 13,138,975 | \$ 15,041,809 | \$ - | \$ 15,041,809 | \$ 3,668,670 | \$ 2,598,751 |
| TOTAL ALL CITY EXPENDITURES & TRANSFERS | \$ 121,657,922 | \$ 107,587,888 | \$ 109,852,239 | \$ 102,161,379 | \$ 819,208 | \$ 102,980,587 | \$ 34,135,258 | \$ 9,158,216 |

City of West Allis, Wisconsin

Unaudited Financial Statements

Period Ended June 30, 2007

City of West Allis

Revenue Report

Period Ended May 31, 2007

Fiscal Month: 6

Comparison of Prior Years Revenues with 2006 Adopted Revenues

| | 2004 Actual Revenues | 2005 Actual Revenues | 2006 Actual Revenues | 2007 Adopted Revenues | 2007 Current Period Revenue Actual | 2007 Budget Over(Under) |
|--|----------------------------|----------------------------|----------------------------|-----------------------------|---|-------------------------------|
| Taxes | | | | | | |
| Real Estate & Personal Property | \$ 25,448,410 | \$ 26,631,466 | \$ 27,356,385 | \$28,006,865 | \$ 43,833 | (13,959,600) |
| Mobile Home/Trailer | 113,283 | 106,836 | \$ 92,983 | \$105,000 | \$ 74,378 | 21,878 |
| Hotel/Motel | 33,001 | 32,185 | \$ 33,534 | \$30,000 | \$ 8,423 | (6,577) |
| State Sales Tax | (1,008) | (1,666) | \$ 759 | \$0 | \$ 158 | 158 |
| Tax Equivalent-Beloit Rd Housing | 123,528 | 117,809 | \$ 128,870 | \$128,000 | \$ - | (64,000) |
| Tax Equivalent-Water Utility | 613,556 | 613,556 | \$ 613,556 | \$613,556 | \$ - | (306,778) |
| Tax Equivalent-Medical Office Bldg | 276,860 | 541,341 | \$ 492,078 | \$525,000 | \$ - | (262,500) |
| 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.) | 61,897 | 63,087 | \$ 110,326 | \$69,619 | \$ 80,432 | 45,622 |
| Tax Delinquencies & Penalties | 240,745 | 186,862 | \$ 306,316 | \$190,000 | \$ 158,575 | 63,575 |
| Total Taxes | \$27,196,042 | \$28,291,476 | \$29,134,807 | \$29,668,040 | \$365,798 | (\$14,468,222) |
| Intergovernmental Grants & Aids | | | | | | |
| State Shared Revenues | \$ 8,519,543 | \$ 8,532,789 | \$ 8,521,008 | \$8,523,550 | \$ - | ----- |
| Expenditure Restraint Program | 1,811,626 | 1,788,771 | 1,876,354 | \$1,875,000 | \$ - | ----- |
| Fire Insurance Premiums Tax Rebates | 125,518 | 125,614 | 138,355 | \$125,000 | \$ 131,842 | 69,342 |
| Police Training | - | - | - | \$0 | \$ - | 0 |
| Exempt Computer Equipment | 184,269 | 169,472 | 160,032 | \$150,000 | \$ - | ----- |
| Municipal Services Payment | 289,909 | 366,846 | 363,573 | \$305,000 | \$ 268,953 | ----- |
| State Fair Municipal Payment | - | - | - | \$0 | \$ - | ----- |
| State Fair Service Contract | 30,000 | 30,000 | 30,000 | \$30,000 | \$ 30,000 | 15,000 |
| Transportation/Highway Aids | 2,084,706 | 2,029,692 | 2,112,518 | \$2,080,000 | \$ 1,089,752 | ----- |
| Milwaukee County Library | 362,668 | 372,383 | 373,321 | \$265,000 | \$ 190,193 | ----- |
| Recycling and Other Grants | 338,614 | 308,140 | - | \$0 | \$ - | ----- |
| Total Grants & Aids | \$13,746,853 | \$13,723,707 | \$13,575,162 | \$13,353,550 | \$1,710,740 | \$84,342 |
| Licenses, Permits, Fees | | | | | | |
| Malt Beverage & Liquor | \$ 94,775 | \$ 91,728 | \$ 101,654 | \$94,100 | \$ 93,340 | 46,290 |
| All Other Licenses | 148,399 | 160,901 | 119,855 | \$120,750 | \$ 110,262 | 49,887 |
| Bldg., Plumbg, & Electrical Permits | 736,170 | 856,152 | 596,327 | \$541,000 | \$ 281,684 | 11,184 |
| Planning & Development Fees | - | 107,098 | 109,425 | \$77,750 | \$ 59,220 | 20,345 |
| Overnight Parking Permits | 366,240 | 385,267 | 374,093 | \$360,000 | \$ 189,887 | 9,887 |

City of West Allis

Revenue Report

Period Ended May 31, 2007

Fiscal Month: 6

Comparison of Prior Years Revenues with 2006 Adopted Revenues

| | 2004 Actual Revenues | 2005 Actual Revenues | 2006 Actual Revenues | 2007 Adopted Revenues | 2007 Current Period Revenue Actual | 2007 Budget Over(Under) |
|---|----------------------------|----------------------------|----------------------------|-----------------------------|---|-------------------------------|
| Fire Inspection Fee | 127,396 | 92,703 | 46,183 | \$90,000 | \$ - | (45,000) |
| All Other Permits | 59,997 | 79,759 | 99,221 | \$59,700 | \$ 54,732 | 24,882 |
| Total Licenses, Permits, Fees | \$1,532,978 | \$1,773,608 | \$1,446,757 | \$1,343,300 | \$789,125 | \$117,475 |
| Penalties and Forfeitures | | | | | | |
| Court Fines & Costs | \$ 804,324 | \$ 831,853 | \$ 723,687 | \$825,000 | \$ 543,244 | 130,744 |
| Parking Violations | 958,490 | 1,090,810 | 1,113,665 | \$1,050,000 | \$ 567,080 | 42,080 |
| Total Penalties and Forfeitures | \$1,762,814 | \$1,922,663 | \$1,837,352 | \$1,875,000 | \$1,110,324 | \$172,824 |
| Charges for Services | | | | | | |
| General Government | \$ 27,666 | \$ 8,174 | \$ 9,854 | \$7,900 | \$ 3,020 | (930) |
| MMSD Tunnel Rescue Admin Fee | 267,564 | 93,942 | 250 | \$95,000 | \$ 200 | (47,300) |
| Ambulance Fee | 753,919 | 842,822 | 824,616 | \$808,500 | \$ 414,939 | 10,689 |
| Fire Dept. - Inter-Facility Transports | - | - | - | \$0 | \$ - | 0 |
| Police | 54,633 | 40,384 | 31,365 | \$34,100 | \$ 13,718 | (3,332) |
| Fire | 40,775 | 42,983 | 32,565 | \$35,250 | \$ 10,450 | (7,175) |
| Milwaukee County Paramedic Aid | 457,030 | 521,591 | 528,173 | \$535,000 | \$ 165,075 | (102,425) |
| Health | 234,254 | 166,623 | 183,238 | \$193,712 | \$ 138,077 | 41,221 |
| Village of West Milw.-Health Servs. Agrmnt. | 45,838 | 56,134 | 56,416 | \$59,000 | \$ 23,766 | (5,734) |
| Senior Center | 7,781 | 6,900 | 8,330 | \$8,000 | \$ 1,464 | (2,536) |
| Public Works Services | 118,561 | 120,494 | 154,754 | \$95,000 | \$ 39,798 | (7,702) |
| Public Works Equipment Earnings | 248,926 | 277,952 | 369,236 | \$340,000 | \$ 126,600 | (43,400) |
| HIDTA Admin Fees | 57,000 | 60,000 | 70,000 | \$70,000 | \$ 75,000 | 40,000 |
| City Engineer | 8,350 | 72,304 | 84,479 | \$63,825 | \$ 32,650 | 738 |
| Finance | 3,795 | 4,006 | 4,429 | \$4,000 | \$ - | (2,000) |
| Information Services | 29,408 | 37,512 | 33,360 | \$35,000 | \$ 2,564 | (14,936) |
| Assessor | 104 | 0 | 0 | \$0 | \$ - | 0 |
| Print Shop | 72,221 | 71,274 | 67,161 | \$70,000 | \$ 32,652 | (2,348) |
| City Attorney | 196,170 | 155,413 | 186,528 | \$50,000 | \$ 5,264 | (19,736) |
| CAO | 79,255 | 227,895 | 81,939 | \$78,000 | \$ - | (39,000) |
| Library | 97,612 | 96,379 | 89,380 | \$88,300 | \$ 49,646 | 5,496 |
| City Treasurer | 3,533 | 5,237 | 3,883 | \$5,000 | \$ 3,678 | 1,178 |
| Total Charges For Services | \$2,804,394 | \$ 2,908,017 | \$2,819,955 | 2,675,587 | \$1,138,562 | (\$199,232) |

City of West Allis

Revenue Report

Period Ended May 31, 2007

Fiscal Month: 6

Comparison of Prior Years Revenues with 2006 Adopted Revenues

| | 2004 Actual Revenues | 2005 Actual Revenues | 2006 Actual Revenues | 2007 Adopted Revenues | 2007 Current Period Revenue Actual | 2007 Budget Over(Under) |
|---|----------------------------|----------------------------|----------------------------|-----------------------------|---|-------------------------------|
| Miscellaneous Revenue | | | | | | |
| Interest on Investment | \$ 735,555 | \$ 1,468,346 | \$ 2,270,966 | \$1,225,000 | \$ 1,783,299 | 1,170,799 |
| Interest on Special Assessments | 32,696 | 14,761 | 7,531 | \$15,000 | 707 | (6,793) |
| Rental of City Property | 104,124 | 78,726 | 69,858 | \$80,000 | 12,352 | (27,648) |
| Green Market Rentals | 96,615 | 90,566 | 60,144 | \$85,200 | 35,509 | (7,091) |
| Sale of Lands/Buildings | - | 125,595 | 135,912 | \$60,000 | 75,743 | 45,743 |
| Other Sales | 91,794 | 1,394 | 11,310 | \$3,500 | 2,726 | 976 |
| Cable Support Payments | 150,000 | 150,000 | - | \$275,000 | - | - |
| Administration Support - Storm Water | 250,000 | 250,000 | 250,000 | \$250,000 | - | - |
| Annual Hospital Payment | 100,000 | 200,000 | 100,000 | \$300,000 | - | (150,000) |
| Annual Hospital Supplemental Payment | 100,000 | - | - | \$0 | - | 0 |
| Total Miscellaneous Revenue | \$1,660,784 | \$2,379,387 | \$2,905,722 | 2,293,700 | \$1,910,338 | \$1,025,988 |
| Reserve Funds Applied | | | | | | |
| Equity Transfers | \$ - | \$ - | \$ 940,558 | \$0 | \$ - | 0 |
| General Fund Applied | 76 | - | - | \$400,000 | - | 0 |
| Total Reserve Funds Applied | \$76 | \$0 | \$940,558 | 400,000 | \$0 | 0 |
| | | (2,297,287) | | | | |
| Total General Fund Revenue | \$48,703,938 | \$50,998,857 | \$52,660,312 | \$51,609,177 | \$7,024,887 | (\$13,266,825) |
| All Other Funds | | | | | | |
| Debt Service Revenues | | | | | | |
| Real Estate & Personal Property | \$5,085,037 | \$ 6,491,664 | \$ 7,811,114 | \$7,340,082 | \$ 264,446 | (7,075,636) |
| Hospital & TIF Financing Sources | 19,745,778 | \$ 3,301,166 | \$ 3,315,360 | \$2,542,999 | \$ 1,934,452 | 662,952 |
| Total Debt Service | \$24,830,815 | \$9,792,830 | \$11,126,474 | \$9,883,081 | \$2,198,898 | (\$6,412,683) |
| Special Revenue Funds | | | | | | |
| Office of Cable Communications Revenues | \$ 529,988 | \$ 523,700 | \$ 561,715 | \$ 485,000 | \$ 143,618 | -\$98,882 |
| Community Development/Home/Rent Rehab | 2,970,789 | 2,855,926 | 2,219,433 | 1,975,500 | 618,645 | (369,105) |
| Housing Assistance Programs | 2,348,057 | 2,430,865 | 2,441,611 | 3,343,421 | 1,160,745 | (510,965) |
| Federal & State Health Grants | 284,370 | 297,440 | 388,678 | 340,500 | 204,532 | 34,282 |

City of West Allis

Revenue Report

Period Ended May 31, 2007

Fiscal Month: 6

Comparison of Prior Years Revenues with 2006 Adopted Revenues

| | 2004 Actual Revenues | 2005 Actual Revenues | 2006 Actual Revenues | 2007 Adopted Revenues | 2007 Current Period Revenue Actual | 2007 Budget Over(Under) |
|--|----------------------------|----------------------------|----------------------------|-----------------------------|---|-------------------------------|
| Police & Fire Grants | 2,360,717 | 2,692,574 | 2,618,228 | 1,765,883 | \$ 631,233 | (251,709) |
| Miscellaneous Grants | 2,416,018 | 731,222 | 1,409,492 | - | \$ 1,003,813 | 1,003,813 |
| Information Technology Joint Ventures | - | - | 15,800 | - | \$ 6,000 | 6,000 |
| Storm Water Program | - | - | - | 2,737,834 | \$ - | (1,368,917) |
| Revenue From Billings/Assessmnts/Sales | 2,699,006 | 2,750,558 | 2,702,751 | - | \$ 438,697 | 438,697 |
| Recycling Proceeds | - | - | - | - | \$ - | - |
| WA Business Improvement District | 55,836 | 0 | 8,572 | 67,500 | \$ 1,000 | (32,750) |
| Quad Indemnification Fund | 0 | 0 | 0 | - | \$ - | 0 |
| Total Special Revenue Funds | \$13,664,780 | \$12,282,284 | \$12,366,281 | 10,715,638 | \$4,208,285 | (\$1,149,534) |
| Enterprise Funds | | | | | | |
| Sanitary Sewer Utility | \$ 3,917,294 | \$ 4,349,455 | \$ 5,464,568 | \$4,915,700 | \$ (276,605) | (2,734,455) |
| Parking System (Meters/Property Sales) | 22,000 | 16,466 | 24,036 | 17,300 | \$ 14,338 | 5,688 |
| Parking System (Property Taxes) | 10,000 | 10,000 | 10,000 | 10,000 | \$ - | - |
| Beloit Rd Public Housing (Rent) | 358,941 | 358,837 | 371,026 | 356,900 | \$ 193,606 | 15,156 |
| Water Utility | 5,391,316 | 5,795,901 | 5,579,999 | 6,468,325 | \$ (158,361) | (3,392,523) |
| Total Enterprise Funds | \$9,699,551 | \$10,530,659 | \$11,449,629 | 11,768,225 | (\$227,022) | (\$6,106,134) |
| Capital Projects Fund | | | | | | |
| Capital Projects | 2,609,104 | 4,330,412 | 3,458,246 | \$7,830,000 | \$ 1,061,452 | (2,853,548) |
| TIF Projects | 9,952,963 | 9,806,596 | 6,919,879 | 4,375,000 | \$ 512,070 | (1,675,430) |
| Total Capital Projects Fund | \$ 12,562,067 | \$ 14,137,008 | \$ 10,378,125 | 12,205,000 | \$1,573,522 | (\$4,528,978) |
| Internal Service Fund | | | | | | |
| Health Insurance Fund | 14,478,748 | 14,300,036 | 14,782,762 | 15,034,600 | \$ 5,897,943 | (5,943,778) |
| Insurance Pool Revenues | 368,169 | 368,006 | 367,406 | 368,006 | \$ 367,062 | (184,003) |
| Total Internal Service Revenues | \$14,846,917 | \$14,668,042 | \$15,150,168 | \$15,402,606 | \$6,265,005 | (\$6,127,781) |
| TOTAL ALL CITY REVENUE | \$124,308,068 | \$112,409,681 | \$113,130,989 | \$111,583,727 | \$21,043,575 | (\$31,648,158) |

City of West Allis

Expenditure Report

Period Ended May 31, 2007

Fiscal Month: 6

Comparison of Prior Years Expense With 2007 Adopted Expenditures

| DEPARTMENT OR ACTIVITY | 2004 Actual | 2005 Actual | 2006 Actual | 2007 Adopted Expenditures | 2007 Carryovers & Transfers | Adjusted Budget | 2007 Current Period Expenditures | (Over)Under Budget |
|-------------------------------------|----------------------|----------------------|----------------------|---------------------------------|-----------------------------------|----------------------|--|-----------------------|
| Common Council | \$ 140,719 | \$ 263,499 | \$ 267,291 | \$ 99,865 | \$ - | \$ 99,865 | \$ 135,397 | \$ (85,464) |
| Mayor | 81,193 | 102,505 | 105,546 | 74,143 | 630 | 74,773 | 48,685 | (11,298) |
| | \$ 221,912 | \$ 366,004 | \$ 372,837 | \$ 174,008 | \$ 630 | \$ 174,638 | \$ 184,081 | \$ (96,762) |
| LEGAL, JUDICIAL, ADMIN | | | | | | | | |
| City Attorney | \$ 449,970 | \$ 585,215 | \$ 565,689 | 408,300 | - | 408,300 | \$ 284,503 | (80,353) |
| Municipal Court | 254,477 | 319,492 | 279,988 | 241,873 | - | 241,873 | 105,619 | 15,318 |
| City Assessor | 339,341 | 388,070 | 470,979 | 325,346 | 13,846 | 339,192 | 222,893 | (53,297) |
| City Clerk/Treasurer | 449,476 | 462,175 | 493,454 | 397,395 | 12,505 | 409,900 | 238,652 | (33,702) |
| | \$ 1,493,264 | \$ 1,754,952 | \$ 1,810,110 | \$ 1,372,914 | \$ 26,351 | \$ 1,399,265 | \$ 851,667 | \$ (152,034) |
| ADMINISTRATION & FINANCE | | | | | | | | |
| City Administrative Office | \$ 161,436 | \$ 201,965 | \$ 204,883 | 150,990 | - | 150,990 | \$ 95,721 | (20,226) |
| Information Services | 806,145 | 795,943 | 788,780 | 673,086 | 81,752 | 754,838 | 451,726 | (74,307) |
| Purchasing/Central Services | 612,669 | 534,956 | 562,304 | 609,806 | 39,400 | 649,206 | 268,266 | 56,337 |
| Human Resources | 289,701 | 368,389 | 389,454 | 275,428 | 9,663 | 285,091 | 179,284 | (36,738) |
| Finance | 348,892 | 461,366 | 463,065 | 313,489 | 3,600 | 317,089 | 208,915 | (50,370) |
| | \$ 2,218,843 | \$ 2,362,619 | \$ 2,408,486 | \$ 2,022,799 | \$ 134,415 | \$ 2,157,214 | \$ 1,203,911 | \$ (125,304) |
| HEALTH, SAFETY, CULTURE | | | | | | | | |
| Police & Fire Commission | \$ 18,849 | \$ 17,628 | \$ 13,070 | 13,400 | - | 13,400 | \$ 640 | 6,060 |
| Police Department | 11,360,924 | 14,597,343 | 14,658,324 | 10,221,136 | 2,433,730 | 12,654,866 | 6,353,145 | (25,712) |
| Fire Department | 9,090,471 | 11,196,059 | 11,320,719 | 8,063,075 | 229,537 | 8,292,612 | 5,014,212 | (867,906) |
| Planning | 134,317 | 175,403 | 181,873 | 134,190 | 1,950 | 136,140 | 116,712 | (48,642) |
| Bldg Inspection & Zoning | 774,892 | 982,776 | 1,026,353 | 698,808 | 24,500 | 723,308 | 489,171 | (127,517) |
| Health Department | 1,584,824 | 1,935,479 | 1,949,485 | 1,397,273 | 1,576 | 1,398,849 | 908,544 | (209,119) |
| Senior Center | 147,450 | 145,363 | 167,708 | 145,335 | 16,579 | 161,914 | 90,239 | (9,282) |
| Public Library | 1,715,722 | 2,115,238 | 2,073,646 | 1,720,078 | 68,806 | 1,788,884 | 1,013,597 | (119,155) |
| | \$ 24,827,451 | \$ 31,165,289 | \$ 31,391,177 | \$ 22,393,295 | \$ 2,776,678 | \$ 25,169,973 | \$ 13,986,261 | \$ (1,401,275) |
| PUBLIC WORKS, ENGINEERING | | | | | | | | |
| Public Works | \$ 8,520,727 | \$ 10,771,424 | \$ 10,358,957 | 7,823,897 | 198,476 | 8,022,373 | \$ 5,151,917 | (1,140,730) |
| Recycling Program | - | - | - | - | - | - | - | - |
| Engineering | 910,364 | 1,200,076 | 1,254,201 | 917,749 | 31,115 | 948,864 | 555,105 | (80,673) |
| | \$ 9,431,091 | \$ 11,971,500 | \$ 11,613,158 | \$ 8,741,646 | \$ 229,591 | \$ 8,971,237 | \$ 5,707,022 | \$ (1,221,403) |

City of West Allis
Expenditure Report
Period Ended May 31, 2007
Fiscal Month: 6
Comparison of Prior Years Expense With 2007 Adopted Expenditures

| DEPARTMENT OR ACTIVITY | 2004 Actual | 2005 Actual | 2006 Actual | 2007 Adopted Expenditures | 2007 Carryovers & Transfers | Adjusted Budget | 2007 Current Period Expenditures | (Over)Under Budget |
|--|----------------------|----------------------|----------------------|---------------------------------|-----------------------------------|----------------------|--|-----------------------|
| GENERAL EXPENSE | | | | | | | | |
| Public Acqs, Bldgs, & Prot | \$ - | \$ - | \$ - | - | \$ - | - | \$ - | - |
| Taxes, Refunds & Adjustments | - | - | - | - | - | - | - | - |
| Promos,Celebrations,Awards | 57,566 | 54,372 | 61,089 | 66,825 | 8,330 | 75,155 | 15,475 | 22,102 |
| General | 723,367 | 1,173,067 | 843,479 | 663,230 | 32,320 | 695,550 | 358,079 | (10,304) |
| Fringe Benefits | 11,122,092 | 370,532 | 312,267 | 16,047,961 | (2,359,957) | 13,688,004 | 437,978 | 6,406,024 |
| Debt Issuance Costs | - | - | - | - | - | - | - | - |
| Contingency | - | - | - | - | - | - | - | - |
| | 11,903,025 | 1,597,972 | 1,216,834 | 16,778,016 | (2,319,307) | 14,458,709 | 811,533 | 6,417,822 |
| TOTAL GENERAL FUND EXPENDITURES | 50,095,587 | 49,218,334 | 48,812,602 | 51,482,678 | 848,358 | 52,331,036 | 22,744,475 | 3,421,044 |
| TRANSFERS TO OTHER FUNDS | - | 284,571 | - | - | - | - | 425,000 | - |
| TOTAL EXPENDITURES & TRANSFERS | \$ 50,095,587 | \$ 49,502,905 | \$ 48,812,602 | \$ 51,482,678 | \$ 848,358 | \$ 52,331,036 | \$ 23,169,475 | \$ 3,421,044 |
| *** ALL OTHER FUNDS *** | | | | | | | | |
| DEBT | | | | | | | | |
| General Debt Service Expenditures | \$ 18,703,692 | \$ 4,252,389 | \$ 10,751,860 | 4,201,278 | \$ - | 4,201,278 | \$ 6,602,503 | - |
| Hospital & TIF Debt Service Expenditures | 5,126,028 | 5,405,658 | - | 5,603,458 | - | 5,603,458 | - | - |
| TOTAL DEBT SERVICE FUND EXPENDITURES | \$ 23,829,720 | \$ 9,658,047 | \$ 10,751,860 | \$ 9,804,736 | \$ - | \$ 9,804,736 | \$ 6,602,503 | \$ - |
| SPECIAL REVENUE FUNDS EXPENDITURES | | | | | | | | |
| Office of Cable Communications | \$ 481,376 | \$ 647,927 | \$ 502,133 | 625,963 | \$ - | 625,963 | \$ 132,108 | 180,874 |
| Community Development Programs | 2,942,714 | 2,251,561 | 1,830,873 | 2,345,076 | - | 2,345,076 | 494,887 | 677,651 |
| Housing Assistance Programs | 2,317,786 | 3,018,207 | 2,668,937 | 3,398,482 | - | 3,398,482 | 1,521,437 | 177,804 |
| Federal & State Health Grants | 284,370 | 297,440 | 388,678 | - | - | - | 177,472 | (177,472) |
| Police & Fire Grants | 2,317,157 | 2,680,829 | 2,705,985 | - | - | - | 912,594 | (912,594) |
| Miscellaneous Grants | 2,458,781 | 688,042 | 283,504 | - | - | - | 192,557 | (192,557) |
| Storm Water Program | 1,619,680 | 2,051,425 | 2,065,749 | 3,292,845 | - | 3,292,845 | 579,257 | 1,067,166 |
| Centennial Celebration Fund | - | - | 65,738 | - | - | - | 1,055 | - |
| Information Technology Joint Ventures | - | - | 9,121 | - | - | - | - | - |
| WA Business Improvement District (BID) | 12,023 | 1,400 | 45,608 | 73,725 | - | 73,725 | - | 36,863 |
| TOTAL SPECIAL REVENUE FUND EXPENDITURES | \$ 12,433,887 | \$ 11,636,831 | \$ 10,566,324 | \$ 9,736,091 | \$ - | \$ 9,736,091 | \$ 4,011,367 | \$ 857,734 |
| ENTERPRISE FUNDS EXPENDITURES | | | | | | | | |
| Sanitary Sewer Utility | \$ 4,465,370 | \$ 4,348,539 | \$ 4,167,597 | 4,784,839 | \$ - | 4,784,839 | \$ 896,913 | 1,495,507 |
| Parking System | 28,190 | 42,954 | 83,259 | 37,279 | - | 37,279 | 17,365 | 1,274 |
| Beloit Rd Public Housing | 327,735 | 457,376 | 3,748,602 | 399,925 | - | 399,925 | 87,472 | 112,491 |
| Solid Waste Fund | - | - | 684,465 | 1,011,025 | - | 1,011,025 | 268,992 | - |
| Water Utility | 5,422,075 | 5,781,469 | 6,325,160 | 7,545,674 | - | 7,545,674 | 2,002,999 | 1,769,838 |
| TOTAL ENTERPRISE FUNDS EXPENDITURES | \$ 10,243,371 | \$ 10,630,337 | \$ 15,009,085 | \$ 13,778,742 | \$ - | \$ 13,778,742 | \$ 3,273,741 | \$ 3,379,110 |

City of West Allis
Expenditure Report
Period Ended May 31, 2007
Fiscal Month: 6
Comparison of Prior Years Expense With 2007 Adopted Expenditures

| DEPARTMENT OR ACTIVITY | 2004 Actual | 2005 Actual | 2006 Actual | 2007 Adopted Expenditures | 2007 Carryovers & Transfers | Adjusted Budget | 2007 Current Period Expenditures | (Over)Under Budget |
|--|-----------------------|-----------------------|-----------------------|---------------------------------|-----------------------------------|-----------------------|--|-----------------------|
| CAPITAL PROJECTS FUND EXPENDITURES | | | | | | | | |
| Capital Improvements | \$ 3,358,133 | \$ 6,919,301 | \$ 4,468,208 | 2,317,323 | \$ - | 2,317,323 | \$ 264,374 | 894,287 |
| TIF Improvements | 8,221,581 | 6,419,657 | 7,105,185 | - | - | - | 1,334,005 | (1,334,005) |
| TOTAL CAPITAL PROJECTS FUNDS EXPENDITURES | \$ 11,579,715 | \$ 13,338,957 | \$ 11,573,393 | \$ 2,317,323 | \$ - | \$ 2,317,323 | \$ 1,598,379 | \$ (439,717) |
| INTERNAL SERVICE FUND | | | | | | | | |
| Health Insurance Fund | \$ 13,383,555 | \$ 12,754,404 | \$ 13,100,588 | 15,034,000 | \$ - | 15,034,000 | \$ 4,597,072 | 2,919,928 |
| Insurance Pool Expenditures | 92,089 | 66,406 | 38,387 | 7,809 | - | 7,809 | 7,809 | (3,904) |
| TOTAL INTERNAL SERVICE FUND EXPENDITURES | \$ 13,475,644 | \$ 12,820,811 | \$ 13,138,975 | \$ 15,041,809 | \$ - | \$ 15,041,809 | \$ 4,604,881 | \$ 2,916,023 |
| TOTAL ALL CITY EXPENDITURES & TRANSFERS | \$ 121,657,922 | \$ 107,587,888 | \$ 109,852,239 | \$ 102,161,379 | \$ 848,358 | \$ 103,009,737 | \$ 43,260,345 | \$ 10,134,194 |