

32.



City of West Allis Matter Summary

7525 W. Greenfield Ave.
West Allis, WI 53214

File Number	Title	Status
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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
AUG - 7 2007			Barczak				
			Czaplewski				
			Dobrowski				
		✓	Kopplin				
			Lajsic				
			Narlock				
			Reinke	✓			
			Sengstock				
			Vitale				
		Weigel					
		TOTAL					

SIGNATURE OF COMMITTEE MEMBER

Chair

Vice-Chair

Member

COMMON COUNCIL ACTION **PLACE ON FILE**

ACTION DATE:	MOVER	SECONDER		AYE	NO	PRESENT	EXCUSED
AUG - 7 2007	✓		Barczak				✓
			Czaplewski	✓			
			Dobrowski	✓			
			Kopplin	✓			
			Lajsic	✓			
			Narlock	✓			
			Reinke	✓			
			Sengstock	✓			
			Vitale	✓			
		Weigel	✓				
		TOTAL		9			1

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 Actual	2007 Budget Over(Under)
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