

City of West Allis, Wisconsin

Unaudited Financial Statements

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

City of West Allis

Revenue Report

Period Ended December 31, 2008 (preliminary year-end)

Fiscal Month: 12

Comparison of Prior Years Revenues with 2008 Adopted Revenues

	2005	2006	2007	2008	2008	2008	2008
	Actual Revenues	Actual Revenues	Actual Revenues	Actual Revenues	Adopted Revenues	Current Period Revenue Actual	Budget Over(Under)
Taxes							
Real Estate & Personal Property	\$ 26,631,466	\$ 27,356,385	\$ 28,082,213	\$ 28,651,583	\$ 28,676,331	24,748	(14,078)
Mobile Home/Trailer	106,836	92,983	84,004	\$90,000	\$ 75,922	(14,078)	(14,078)
Hotel/Motel	32,185	33,534	36,659	\$29,000	\$ 15,555	(13,445)	(13,445)
State Sales Tax	(1,666)	759	(2,280)	\$0	\$ (1,976)	(1,976)	(1,976)
Tax Equivalent-Beloit Rd Housing	117,809	128,870	-	\$0	\$ 102,914	102,914	102,914
Tax Equivalent-Water Utility	613,556	613,556	-	\$0	\$ -	-	0
Tax Equivalent-Medical Office Bldg	541,341	492,078	519,926	\$511,000	\$ 519,656	8,656	8,656
Tax Equivalent-Parking Structures	-	-	-	\$0	\$ -	-	0
Tax Equivalent-Women's Pavillion	-	-	-	\$0	\$ -	-	0
Tax Equivalent-Hospital Lab Equipment	-	-	-	\$0	\$ -	-	0
Other Tax Equivalent (Holle, Beths.)	63,087	110,326	74,932	\$71,000	\$ 187,446	116,446	116,446
Tax Delinquencies & Penalties	186,862	306,316	305,160	\$190,000	\$ 234,244	44,244	44,244
Total Taxes	\$28,291,476	\$29,134,807	\$29,100,614	\$29,542,583	\$29,810,093	\$267,510	\$267,510
Intergovernmental Grants & Aids							
State Shared Revenues	\$ 8,532,789	\$ 8,521,008	\$ 8,514,956	\$8,523,922	\$ 8,545,104	21,182	21,182
Expenditure Restraint Program	1,788,771	1,876,354	1,875,045	\$1,845,041	\$ 1,845,041	(0)	(0)
Fire Insurance Premiums Tax Rebates	125,614	138,355	131,842	\$125,000	\$ 131,147	6,147	6,147
Police Training	-	-	-	\$0	\$ -	-	0
Exempt Computer Equipment	169,472	160,032	174,715	\$155,000	\$ 159,683	4,683	4,683
Municipal Services Payment	366,846	363,573	358,953	\$292,000	\$ 292,725	725	725
State Fair Municipal Payment	-	-	-	\$0	\$ -	-	0
State Fair Service Contract	30,000	30,000	30,000	\$30,000	\$ 30,000	0	0
Transportation/Highway Aids	2,029,692	2,112,518	2,179,504	\$2,150,000	\$ 2,245,132	95,132	95,132
Milwaukee County Library	372,383	373,321	295,033	\$300,000	\$ 209,524	(90,476)	(90,476)
Recycling and Other Grants	308,140	-	-	\$0	\$ -	-	0
Total Grants & Aids	\$13,723,707	\$13,575,162	\$13,560,048	\$13,420,963	\$13,458,356	\$37,393	\$37,393
Licenses, Permits, Fees							
Malt Beverage & Liquor	\$ 91,728	\$ 101,654	\$ 100,575	\$95,600	\$ 97,345	1,745	1,745
All Other Licenses	160,901	119,855	155,967	\$116,960	\$ 141,897	24,937	24,937
Bldg., Plumbg, & Electrical Permits	856,152	596,327	605,189	\$541,000	\$ 617,638	76,638	76,638
Planning & Development Fees	107,098	109,425	103,455	\$87,250	\$ 94,125	6,875	6,875
Overnight Parking Permits	385,267	374,093	378,159	\$360,200	\$ 372,134	11,934	11,934

City of West Allis

Revenue Report

Period Ended December 31, 2008 (preliminary year-end)

Fiscal Month: 12

Comparison of Prior Years Revenues with 2008 Adopted Revenues

	2005	2006	2007	2008	2008	2008
	Actual Revenues	Actual Revenues	Actual Revenues	Adopted Revenues	Current Period Revenue Actual	Budget Over(Under)
Fire Inspection Fee	92,703	46,183	88,717	\$90,000	\$ 89,577	(423)
All Other Permits	79,759	99,221	85,716	\$66,700	\$ 72,679	5,979
Total Licenses, Permits, Fees	\$1,773,608	\$1,446,757	\$1,517,779	\$1,357,710	\$1,485,396	\$127,686
Penalties and Forfeitures						
Court Fines & Costs	\$ 831,853	\$ 723,687	\$ 723,687	\$850,000	\$ 936,724	86,724
Parking Violations	1,090,810	1,113,665	1,113,665	\$1,050,000	\$ 1,180,888	130,888
Total Penalties and Forfeitures	\$1,922,663	\$1,837,352	\$1,837,352	\$1,900,000	\$2,117,612	\$217,612
Charges for Services						
General Government	\$ 8,174	\$ 9,854	\$ 9,854	\$6,450	\$ 7,889	1,439
MMSD Tunnel Rescue Admin Fee	93,942	250	250	\$200	\$ 1,005	805
Ambulance Fee	842,822	824,616	824,616	\$792,502	\$ 1,549,926	757,424
Fire Dept. - Inter-Facility Transports	-	-	-	\$0	\$ -	0
Police	40,384	31,365	31,365	\$28,300	\$ 39,535	11,235
Fire	42,983	32,565	32,565	\$29,275	\$ 32,247	2,972
Milwaukee County Paramedic Aid	521,591	528,173	528,173	\$535,000	\$ 212,024	(322,976)
Health	166,623	183,238	183,238	\$192,940	\$ 174,881	(18,059)
Village of West Milw. -Health Servs. Agrmt.	56,134	56,416	56,416	\$59,000	\$ 60,984	1,984
Senior Center	6,900	8,330	8,330	\$8,125	\$ 7,783	(342)
Public Works Services	120,494	154,754	154,754	\$80,500	\$ 143,069	62,569
Public Works Equipment Earnings	277,952	369,236	369,236	\$200,000	\$ 419,270	219,270
HIDTA Admin Fees	60,000	70,000	70,000	\$95,000	\$ 120,376	25,376
City Engineer	72,304	84,479	84,479	\$64,550	\$ 62,415	(2,135)
Finance	4,006	4,429	4,429	\$0	\$ 320	320
Information Services	37,512	33,360	33,360	\$0	\$ 5,416	5,416
Assessor	0	0	0	\$0	\$ -	0
Print Shop	71,274	67,161	67,161	\$70,000	\$ 72,949	2,949
City Attorney	155,413	186,528	186,528	\$50,000	\$ 67,848	17,848
CAO	227,895	81,939	81,939	\$65,000	\$ -	(65,000)
Library	96,379	89,380	89,380	\$90,500	\$ 92,005	1,505
City Treasurer	5,237	3,883	3,883	\$4,000	\$ 3,747	(253)
Total Charges For Services	\$2,908,018	\$ 2,819,954	\$2,819,955	2,371,342	\$3,073,691	\$702,349

City of West Allis
Revenue Report
Period Ended December 31, 2008 (preliminary year-end)
Fiscal Month: 12
Comparison of Prior Years Revenues with 2008 Adopted Revenues

	2005	2006	2007	2008	2008	2008
	Actual Revenues	Actual Revenues	Actual Revenues	Adopted Revenues	Current Period Revenue Actual	Budget Over(Under)
Miscellaneous Revenue						
Interest on Investment	\$ 1,468,346	\$ 2,270,966	\$ 3,264,536	\$1,845,000	\$ 1,786,372	(58,628)
Interest on Special Assessments	14,761	7,531	2,140	\$15,000	\$ 1,347	(13,653)
Rental of City Property	78,726	69,858	71,592	\$70,000	\$ 73,822	3,822
Green Market Rentals	90,566	60,144	97,050	\$93,000	\$ 90,481	(2,519)
Sale of Lands/Buildings	125,595	135,912	83,603	\$60,000	\$ 150,436	90,436
Other Sales	1,394	11,310	4,954	\$3,500	\$ 8,449	4,949
Cable Support Payments	150,000	-	-	\$0	\$ -	-
Administration Support - Storm Water	250,000	250,000	-	\$0	\$ -	-
Annual Hospital Payment	200,000	100,000	350,000	\$350,000	\$ 350,000	0
Annual Hospital Supplemental Payment	-	-	-	\$0	\$ -	0
Total Miscellaneous Revenue	\$2,379,387	\$2,905,722	\$3,873,875	2,436,500	\$2,460,907	\$24,407
Reserve Funds Applied						
Equity Transfers	\$ -	\$ 940,558	\$ 1,398,331	\$1,366,556	\$ 864,097	(502,459)
General Fund Applied	-	-	-	\$500,000	\$ -	0
Total Reserve Funds Applied	\$0	\$940,558	\$1,398,331	1,866,556	\$864,097	(502,459)
Total General Fund Revenue	\$50,998,857	\$52,660,311	\$54,107,953	\$52,895,654	\$53,270,151	\$874,497
All Other Funds						
Debt Service Revenues						
Real Estate & Personal Property	\$ 6,491,664	\$ 7,811,114	\$ 7,354,217	\$7,949,759	\$ 7,277,964	(671,795)
Hospital & TIF Financing Sources	\$ 3,301,166	\$ 3,315,360	\$ 2,542,999	\$2,534,341	\$ 2,534,341	0
Total Debt Service	\$9,792,830	\$11,126,474	\$9,897,216	\$10,484,100	\$9,812,305	(\$671,795)
Special Revenue Funds						
Office of Cable Communications Revenues	\$ 523,700	\$ 561,715	\$ 589,283	\$ 485,000	\$ 438,767	-\$46,233
Community Development/Home/Rent Rehab	2,855,926	2,219,433	2,508,812	1,975,500	\$ 1,346,768	(628,732)
Housing Assistance Programs	2,430,865	2,441,611	2,606,997	3,343,421	\$ 2,632,406	(711,015)
Federal & State Health Grants	297,440	388,678	406,241	340,500	\$ 364,243	23,743
Police & Fire Grants	2,692,574	2,618,228	2,289,320	1,765,883	\$ 1,909,714	143,831
Miscellaneous Grants	731,222	1,409,492	5,305,848	-	\$ 3,786,227	3,786,227

City of West Allis
Revenue Report
Period Ended December 31, 2008 (preliminary year-end)
Fiscal Month: 12
Comparison of Prior Years Revenues with 2008 Adopted Revenues

	2005	2006	2007	2008	2008	2008
	Actual Revenues	Actual Revenues	Actual Revenues	Adopted Revenues	Current Period Revenue Actual	Budget Over(Under)
Information Technology Joint Ventures	-	15,800	9,700	-	\$ 17,216	17,216
Storm Water Program	-	-	-	2,737,834	\$ -	(2,737,834)
Revenue From Billings/Assessmts/Sales	2,750,558	2,702,751	3,204,986	-	\$ 2,614,597	2,614,597
Recycling Proceeds	-	-	-	-	\$ -	-
WA Business Improvement District	0	8,572	1,000	67,500	\$ 25,333	(42,167)
Quad Indemnification Fund	0	0	0	-	\$ -	0
Total Special Revenue Funds	\$12,282,283	\$12,366,281	\$ 16,922,188	10,715,638	\$13,135,272	\$2,419,634
Enterprise Funds						
Sanitary Sewer Utility	\$ 4,349,455	\$ 5,464,568	\$ 5,047,671	\$4,915,700	\$ 5,108,925	193,225
Parking System (Meters/Property Sales)	16,466	24,036	24,599	17,300	\$ 15,119	(2,182)
Parking System (Property Taxes)	10,000	10,000	20,000	10,000	\$ 22,000	22,000
Beloit Rd Public Housing (Rent)	358,837	371,026	382,593	356,900	\$ 378,547	21,647
Water Utility	5,795,901	5,579,999	6,087,542	6,468,325	\$ 5,451,588	(1,016,737)
Total Enterprise Funds	\$10,530,659	\$11,449,629	\$ 11,562,405	11,768,225	\$10,976,179	(\$804,046)
Capital Projects Fund						
Capital Projects	4,330,412	3,458,246	4,047,215	\$7,830,000	\$ 3,348,320	(4,481,680)
TIF Projects	9,806,596	6,919,879	2,852,365	4,375,000	\$ 4,091,901	(283,099)
Total Capital Projects Fund	\$ 14,137,008	\$ 10,378,125	\$ 6,899,580	12,205,000	\$7,440,221	(\$4,764,779)
Internal Service Fund						
Health Insurance Fund	14,300,036	14,782,762	15,239,644	15,034,600	\$ 15,383,672	(7,594,379)
Insurance Pool Revenues	368,006	367,406	367,062	368,006	\$ -	(368,006)
Total Internal Service Revenues	\$14,668,042	\$15,150,168	\$15,606,706	\$15,402,606	\$15,383,672	(\$7,962,385)
TOTAL ALL CITY REVENUE	\$112,409,679	\$113,130,988	\$114,996,048	\$113,471,223	\$110,017,800	(\$3,314,495)

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

DEPARTMENT OR ACTIVITY	2005	2006	2007	2008	2008	2008	2008	2008	2008	(Over/Under Budget)
	Actual	Actual	Actual	Adopted Expenditures	Carryovers & Transfers	Adjusted Budget	Current Period Expenditures			
POLICY MAKING										
Common Council	\$ 263,499	\$ 267,291	\$ 269,200	\$ 101,365	\$ 163,404	\$ 264,769	\$ 260,825	\$ 3,944		
Mayor	102,505	105,546	105,583	76,726	36,530	113,256	107,767	5,489		
	\$ 366,004	\$ 372,837	\$ 374,783	\$ 178,091	\$ 199,934	\$ 378,025	\$ 368,592	\$ 9,433		
LEGAL, JUDICIAL, ADMIN										
City Attorney	\$ 566,215	\$ 565,689	\$ 568,975	\$ 441,300	\$ 191,475	\$ 632,775	\$ 632,762	\$ 13		
Municipal Court	319,492	279,988	290,205	246,772	80,356	327,128	320,695	6,433		
City Assessor	388,070	470,979	473,388	334,238	182,501	516,739	487,635	29,104		
City Clerk/Treasurer	462,175	493,454	488,083	424,108	176,076	600,184	599,754	430		
	\$ 1,754,952	\$ 1,810,110	\$ 1,820,652	\$ 1,446,418	\$ 630,408	\$ 2,076,826	\$ 2,040,846	\$ 35,980		
ADMINISTRATION & FINANCE										
City Administrative Office	\$ 201,965	\$ 204,883	\$ 194,424	\$ 140,960	\$ 62,031	\$ 202,991	\$ 197,700	\$ 5,291		
Information Services	795,943	788,780	882,868	686,189	233,881	920,070	871,442	48,628		
Purchasing/Central Services	534,956	562,304	593,305	619,584	209,533	829,117	590,182	238,935		
Human Resources	368,389	389,454	402,835	290,719	135,806	426,525	421,468	5,057		
Finance	461,366	463,065	460,146	323,376	152,739	476,115	459,490	16,625		
	\$ 2,362,619	\$ 2,408,486	\$ 2,533,577	\$ 2,060,828	\$ 793,990	\$ 2,854,818	\$ 2,540,281	\$ 314,537		
HEALTH, SAFETY, CULTURE										
Police & Fire Commission	\$ 17,628	\$ 13,070	\$ 13,695	\$ 14,400	\$ -	\$ 14,400	\$ 16,004	\$ (1,604)		
Police Department	14,597,343	14,658,324	14,898,582	10,696,100	5,432,792	16,128,892	16,054,087	74,805		
Fire Department	11,196,059	11,320,719	11,784,431	8,303,774	3,800,397	12,104,171	11,888,623	215,548		
Planning	175,403	181,873	250,947	141,150	222,189	363,339	192,699	170,640		
Bldg Inspection & Zoning	982,776	1,026,353	1,089,763	728,325	420,097	1,148,422	1,134,590	13,832		
Health Department	1,935,479	1,949,485	1,966,377	1,444,576	587,670	2,032,246	1,978,233	54,013		
Senior Center	145,363	167,708	194,248	158,971	57,211	216,182	208,595	7,587		
Public Library	2,115,238	2,073,646	2,106,967	1,748,672	480,620	2,229,292	2,028,489	200,803		
	\$ 31,165,289	\$ 31,391,178	\$ 32,305,010	\$ 23,235,968	\$ 11,000,976	\$ 34,236,944	\$ 33,501,322	\$ 735,622		
PUBLIC WORKS, ENGINEERING										
Public Works	\$ 10,771,424	\$ 10,358,957	\$ 10,715,131	\$ 8,068,968	\$ 2,866,036	\$ 10,935,004	\$ 10,949,413	\$ (14,409)		
Recycling Program	-	-	-	-	-	-	-	-		
Engineering	1,200,076	1,254,201	1,265,449	931,515	342,913	1,274,428	1,179,620	94,808		
	\$ 11,971,500	\$ 11,613,158	\$ 11,980,581	\$ 9,000,483	\$ 3,208,949	\$ 12,209,432	\$ 12,129,033	\$ 80,399		

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

DEPARTMENT OR ACTIVITY	2005	2006	2007	2008	2008	2008	2008	2008	2008	2008
	Actual	Actual	Actual	Adopted Expenditures	Carryovers & Transfers	Adjusted Budget	Current Period Expenditures	(Over) Under Budget		

GENERAL EXPENSE

Public Acqqs, Bldgs. & Prot	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes, Refunds & Adjustments	54,372	61,089	60,165	71,175	-	78,748	70,474	8,274		
Promos, Celebrations, Awards	1,173,067	843,479	225,537	523,230	174,144	697,374	546,812	150,562		
General	370,532	312,267	407,448	16,379,461	(15,007,305)	1,372,156	109,989	1,262,167		
Fringe Benefits	-	-	-	-	-	-	-	-		
Debt Issuance Costs	-	-	-	-	-	-	-	-		
Contingency	-	-	-	-	-	-	-	-		
TOTAL GENERAL FUND EXPENDITURES	1,597,972	1,216,835	693,149	16,973,866	(14,825,588)	2,148,278	727,275	1,421,003		
TRANSFERS TO OTHER FUNDS	49,218,335	48,812,603	49,707,752	52,895,654	1,008,669	53,904,323	51,307,348	2,596,975		
TOTAL EXPENDITURES & TRANSFERS	\$ 49,502,906	\$ 48,812,603	\$ 50,632,752	\$ 52,895,654	\$ 1,008,669	\$ 53,904,323	\$ 51,307,348	\$ 2,596,975		

***** ALL OTHER FUNDS *****

DEBT										
General Debt Service Expenditures	\$ 4,252,389	\$ 10,751,860	\$ 10,238,700	\$ 4,356,266	\$ -	\$ 4,356,266	\$ 10,275,022	\$ -		
Hospital & TIF Debt Service Expenditures	5,405,658	-	-	5,603,458	-	5,603,458	-	-		
TOTAL DEBT SERVICE FUND EXPENDITURES	\$ 9,658,047	\$ 10,751,860	\$ 10,238,700	\$ 9,959,724	\$ -	\$ 9,959,724	\$ 10,275,022	\$ -		

SPECIAL REVENUE FUNDS EXPENDITURES

Office of Cable Communications	\$ 647,927	\$ 502,133	\$ 603,839	\$ 640,270	\$ -	\$ 640,270	\$ 337,311	\$ 302,959
Community Development Programs	2,251,561	1,830,873	1,574,219	2,677,086	-	2,677,086	1,331,033	1,346,053
Housing Assistance Programs	3,018,207	2,668,937	3,297,662	3,456,934	-	3,456,934	2,876,757	580,177
Federal & State Health Grants	297,440	388,678	406,239	-	-	-	471,208	(471,208)
Police & Fire Grants	2,680,829	2,705,985	2,309,583	-	-	-	2,343,036	(2,343,036)
Miscellaneous Grants	688,042	283,504	3,435,185	-	-	-	2,574,414	(2,574,414)
Storm Water Program	2,051,425	2,065,749	1,816,016	3,381,013	-	3,381,013	2,947,206	433,807
Centennial Celebration Fund	-	65,738	862,467	-	-	-	98,643	-
Information Technology Joint Ventures	-	9,121	5,632	-	-	-	4,663	-
FIRE-First Ring Industrial Redevelopment	1,400	45,608	-	-	-	-	60,235	(60,235)
TOTAL SPECIAL REVENUE FUND EXPENDITURES	\$ 11,636,831	\$ 10,566,324	\$ 14,310,842	\$ 10,155,303	\$ -	\$ 10,155,303	\$ 13,044,505	\$ (2,785,897)

ENTERPRISE FUNDS EXPENDITURES

Sanitary Sewer Utility	\$ 4,348,539	\$ 4,167,597	\$ 4,323,030	\$ 4,633,689	\$ -	\$ 4,633,689	\$ 5,474,119	\$ (840,430)
Parking System	42,954	83,259	58,847	48,178	-	48,178	86,017	(37,839)
Beloit Rd Public Housing	457,376	3,748,602	353,718	392,906	-	392,906	487,944	(95,038)
Solid Waste Fund	-	684,465	792,116	962,819	-	962,819	762,466	-
Water Utility	5,781,469	6,325,160	6,541,564	6,450,801	-	6,450,801	8,313,871	(1,863,070)
TOTAL ENTERPRISE FUNDS EXPENDITURES	\$ 10,630,338	\$ 15,009,083	\$ 12,069,275	\$ 12,488,393	\$ -	\$ 12,488,393	\$ 15,124,418	\$ (2,836,378)

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

DEPARTMENT OR ACTIVITY	2005	2006	2007	2008	2008	2008	2008	2008	(Over)/Under Budget
	Actual	Actual	Actual	Adopted Expenditures	Carryovers & Transfers	Adjusted Budget	Current Period Expenditures		

CAPITAL PROJECTS FUND EXPENDITURES									
Capital Improvements	\$ 6,919,301	\$ 4,468,208	\$ 2,638,635		\$ -	\$ -	\$ 6,007,243		(6,007,243)
TIF Improvements	6,419,657	7,105,185	3,139,967		-	-	4,309,402		(4,309,402)
TOTAL CAPITAL PROJECTS FUNDS EXPENDITURES	\$ 13,338,958	\$ 11,573,392	\$ 5,778,602	\$ -	\$ -	\$ -	\$ 10,316,645		\$ (10,316,645)

INTERNAL SERVICE FUND									
Health Insurance Fund	\$ 12,754,404	\$ 13,100,588	\$ 14,586,161	15,034,000	\$ -	15,034,000	\$ 14,275,635		758,365
Insurance Pool Expenditures	66,406	38,387	7,809	-	-	-	-		-
TOTAL INTERNAL SERVICE FUND EXPENDITURES	\$ 12,820,810	\$ 13,138,975	\$ 14,593,969	\$ 15,034,000	\$ -	\$ 15,034,000	\$ 14,275,635		\$ 758,365

TOTAL ALL CITY EXPENDITURES & TRANSFERS	\$ 107,587,888	\$ 109,852,238	\$ 107,624,141	\$ 100,533,074	\$ 1,008,669	\$ 101,541,743	\$ 114,343,574		\$ (12,583,580)
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