

City of West Allis, Wisconsin

Unaudited Financial Statements

Period Ended July 31, 2008

City of West Allis
Revenue Report
Period Ended July 31, 2008
Fiscal Month: 7
Comparison of Prior Years Revenues with 2008 Adopted Revenues

	2005 Actual Revenues	2006 Actual Revenues	2007 Actual Revenues	2008 Adopted Revenues	2008 Current Period Revenue Actual	2008 Budget Over(Under)
Taxes						
Real Estate & Personal Property	\$ 26,631,466	\$ 27,356,385	\$ 28,082,213	\$ 28,651,583	\$ 30,063	(16,683,360)
Mobile Home/Trailer	106,836	92,983	84,004	\$90,000	99,337	46,837
Hotel/Motel	32,185	33,534	36,659	\$29,000	4,717	(12,200)
State Sales Tax	(1,666)	759	(2,280)	\$0	(2,019)	(2,019)
Tax Equivalent-Beloit Rd Housing	117,809	128,870	-	\$0	-	0
Tax Equivalent-Water Utility	613,556	613,556	-	\$0	-	0
Tax Equivalent-Medical Office Bldg	541,341	492,078	519,926	\$511,000	519,656	221,573
Tax Equivalent-Parking Structures	-	-	-	\$0	-	0
Tax Equivalent-Women's Pavillion	-	-	-	\$0	-	0
Tax Equivalent-Hospital Lab Equipment	-	-	-	\$0	-	0
Other Tax Equivalent (Holle, Beths.)	63,087	110,326	74,932	\$71,000	79,282	37,865
Tax Delinquencies & Penalties	186,862	306,316	305,160	\$190,000	163,210	52,377
Total Taxes	\$28,291,476	\$29,134,807	\$29,100,614	\$29,542,583	\$894,246	(\$16,338,927)
Intergovernmental Grants & Aids						
State Shared Revenues	\$ 8,532,789	\$ 8,521,008	\$ 8,514,956	\$8,523,922	1,278,588	(3,693,700)
Expenditure Restraint Program	1,788,771	1,876,354	1,875,045	\$1,845,041	1,845,041	768,767
Fire Insurance Premiums Tax Rebates	125,614	138,355	131,842	\$125,000	131,147	58,231
Police Training	-	-	-	\$0	-	0
Exempt Computer Equipment	169,472	160,032	174,715	\$155,000	159,683	69,266
Municipal Services Payment	366,846	363,573	358,953	\$292,000	292,725	122,392
State Fair Municipal Payment	-	-	-	\$0	-	0
State Fair Service Contract	30,000	30,000	30,000	\$30,000	30,000	12,500
Transportation/Highway Aids	2,029,692	2,112,518	2,179,504	\$2,150,000	1,683,849	429,683
Milwaukee County Library	372,383	373,321	295,033	\$300,000	209,524	34,524
Recycling and Other Grants	308,140	-	-	\$0	-	0
Total Grants & Aids	\$13,723,707	\$13,575,162	\$13,560,048	\$13,420,963	\$5,630,557	(\$2,198,338)
Licenses, Permits, Fees						
Malt Beverage & Liquor	\$ 91,728	\$ 101,654	\$ 100,575	\$95,600	93,935	38,168
All Other Licenses	160,901	119,855	155,967	\$116,960	120,454	52,227
Bldg., Plumbg, & Electrical Permits	856,152	596,327	605,189	\$541,000	408,153	92,569
Planning & Development Fees	107,098	109,425	103,455	\$87,250	64,995	14,099
Overnight Parking Permits	385,267	374,093	378,159	\$360,200	252,896	42,779

City of West Allis
Revenue Report
Period Ended July 31, 2008
Fiscal Month: 7
Comparison of Prior Years Revenues with 2008 Adopted Revenues

	2005	2006	2007	2008	2008	2008
	Actual Revenues	Actual Revenues	Actual Revenues	Adopted Revenues	Current Period Revenue Actual	
Fire Inspection Fee	92,703	46,183	88,717	\$90,000	\$	(52,500)
All Other Permits	79,759	99,221	85,716	\$66,700	\$	10,530
Total Licenses, Permits, Fees	\$1,773,608	\$1,446,757	\$1,517,779	\$1,357,710	\$989,871	\$197,873
Penalties and Forfeitures						
Court Fines & Costs	\$ 831,853	723,687	723,687	\$850,000	\$	152,727
Parking Violations	1,090,810	1,113,665	1,113,665	\$1,050,000	\$	117,783
Total Penalties and Forfeitures	\$1,922,663	\$1,837,352	\$1,837,352	\$1,900,000	\$1,378,843	\$270,510
Charges for Services						
General Government	\$ 8,174	9,854	9,854	\$6,450	\$	895
MMSD Tunnel Rescue Admin Fee	93,942	250	250	\$200	\$	11
Ambulance Fee	842,822	824,616	824,616	\$792,502	\$	497,580
Fire Dept - Inter-Facility Transports	-	-	-	\$0	\$	0
Police	40,384	31,365	31,365	\$28,300	\$	3,511
Fire	42,983	32,565	32,565	\$29,275	\$	2,122
Milwaukee County Paramedic Aid	521,591	528,173	528,173	\$535,000	\$	(236,424)
Health	166,623	183,238	183,238	\$192,940	\$	39,656
Village of West Milw.-Health Servs. Agrmnt.	56,134	56,416	56,416	\$59,000	\$	982
Senior Center	6,900	8,330	8,330	\$8,125	\$	(3,773)
Public Works Services	120,494	154,754	154,754	\$80,500	\$	1,519
Public Works Equipment Earnings	277,952	369,236	369,236	\$200,000	\$	(116,667)
HIDTA Admin Fees	60,000	70,000	70,000	\$95,000	\$	(31,816)
City Engineer	72,304	84,479	84,479	\$64,550	\$	7,006
Finance	4,006	4,429	4,429	\$0	\$	0
Information Services	37,512	33,360	33,360	\$0	\$	134
Assessor	0	0	0	\$0	\$	0
Print Shop	71,274	67,161	67,161	\$70,000	\$	(5,902)
City Attorney	155,413	186,528	186,528	\$50,000	\$	(14,104)
CAO	227,895	81,939	81,939	\$65,000	\$	(37,917)
Library	96,379	89,380	89,380	\$90,500	\$	1,359
City Treasurer	5,237	3,883	3,883	\$4,000	\$	3,945
Total Charges For Services	\$2,908,018	\$2,819,954	\$2,819,955	2,371,342	\$1,495,400	\$112,117

City of West Allis
Revenue Report
Period Ended July 31, 2008
Fiscal Month: 7
Comparison of Prior Years Revenues with 2008 Adopted Revenues

	2005 Actual Revenues	2006 Actual Revenues	2007 Actual Revenues	2008 Adopted Revenues	2008 Current Period Revenue Actual	2008 Budget Over(Under)
Miscellaneous Revenue						
Interest on Investment	\$ 1,468,346	\$ 2,270,966	\$ 3,264,536	\$ 1,845,000	\$ 1,137,724	61,474
Interest on Special Assessments	14,761	7,531	2,140	\$15,000	\$ 774	(7,976)
Rental of City Property	78,726	69,858	71,592	\$70,000	\$ 15,714	(25,119)
Green Market Rentals	90,566	60,144	97,050	\$93,000	\$ 36,215	(18,035)
Sale of Lands/Buildings	125,595	135,912	83,603	\$60,000	\$ 122,696	87,696
Other Sales	1,394	11,310	4,954	\$3,500	\$ 8,374	6,332
Cable Support Payments	150,000	-	-	\$ 0	\$ -	-
Administration Support - Storm Water	250,000	250,000	-	\$0	\$ -	-
Annual Hospital Payment	200,000	100,000	350,000	\$350,000	\$ 350,000	145,833
Annual Hospital Supplemental Payment	-	-	-	\$0	\$ -	0
Total Miscellaneous Revenue	\$2,379,387	\$2,905,722	\$3,873,875	2,436,500	\$1,671,497	\$250,205
Reserve Funds Applied						
Equity Transfers	\$ -	\$ 940,558	\$ 1,398,331	\$1,366,556	\$ 250,541	(546,617)
General Fund Applied	-	-	-	\$500,000	\$ -	0
Total Reserve Funds Applied	\$0	\$940,558	\$1,398,331	1,866,556	\$250,541	(546,617)
Total General Fund Revenue	\$50,998,857	\$52,660,311	\$54,107,953	\$52,895,654	\$12,310,956	(\$18,253,176)
All Other Funds						
Debt Service Revenues						
Real Estate & Personal Property	\$ 6,491,664	\$ 7,811,114	\$ 7,354,217	\$7,949,759	\$ 513,495	(7,436,264)
Hospital & TIF Financing Sources	\$ 3,301,166	\$ 3,315,360	\$ 2,542,999	\$2,534,341	\$ 1,958,322	479,956
Total Debt Service	\$9,792,830	\$11,126,474	\$9,897,216	\$10,484,100	\$2,471,817	(\$6,956,308)
Special Revenue Funds						
Office of Cable Communications Revenues	\$ 523,700	\$ 561,715	\$ 589,283	\$ 485,000	\$ 148,821	-\$134,096
Community Development/Home/Rent Rehab	2,855,926	2,219,433	2,508,812	1,975,500	\$ 616,272	(536,103)
Housing Assistance Programs	2,430,865	2,441,611	2,606,997	3,343,421	\$ 1,534,835	(415,494)
Federal & State Health Grants	297,440	388,678	406,241	340,500	\$ 224,550	25,925
Police & Fire Grants	2,692,574	2,618,228	2,289,320	1,765,883	\$ 984,321	(45,778)
Miscellaneous Grants	731,222	1,409,492	5,305,848	-	\$ 3,041,941	3,041,941

City of West Allis
Revenue Report
Period Ended July 31, 2008
Fiscal Month: 7
Comparison of Prior Years Revenues with 2008 Adopted Revenues

	2005	2006	2007	2008	2008	2008
	Actual Revenues	Actual Revenues	Actual Revenues	Adopted Revenues	Current Period Revenue Actual	
Information Technology Joint Ventures	-	15,800	9,700	-	\$ 17,216	17,216
Storm Water Program	-	-	-	2,737,834	\$ -	(1,597,070)
Revenue From Billings/Assessmts/Sales	2,750,558	2,702,751	3,204,986	-	\$ 1,613,204	1,613,204
Recycling Proceeds	-	-	-	-	\$ -	-
WA Business Improvement District	0	8,572	1,000	67,500	\$ -	(39,375)
Quad Indemnification Fund	0	0	0	-	\$ -	0
Total Special Revenue Funds	\$12,282,283	\$12,366,281	\$ 16,922,188	10,715,638	\$8,181,159	\$1,930,370
Enterprise Funds						
Sanitary Sewer Utility	\$ 4,349,455	\$ 5,464,568	\$ 5,047,671	\$4,915,700	\$ 3,030,283	162,791
Parking System (Meters/Property Sales)	16,466	24,036	24,599	17,300	\$ 10,948	856
Parking System (Property Taxes)	10,000	10,000	20,000	10,000	\$ -	-
Beloit Rd Public Housing (Rent)	358,837	371,026	382,593	356,900	\$ 223,423	15,232
Water Utility	5,795,901	5,579,999	6,087,542	6,468,325	\$ 3,327,105	(446,085)
Total Enterprise Funds	\$10,530,659	\$11,449,629	\$ 11,562,405	11,768,225	\$6,591,759	(\$267,206)
Capital Projects Fund						
Capital Projects	4,330,412	3,458,246	4,047,215	\$7,830,000	\$ 2,997,737	(1,569,763)
TIF Projects	9,806,596	6,919,879	2,852,365	4,375,000	\$ 2,877,547	325,464
Total Capital Projects Fund	\$ 14,137,008	\$ 10,378,125	\$ 6,899,580	12,205,000	\$5,875,284	(\$1,244,299)
Internal Service Fund						
Health Insurance Fund	14,300,036	14,782,762	15,239,644	15,034,600	\$ 7,402,454	(2,894,899)
Insurance Pool Revenues	368,006	367,406	367,062	368,006	\$ -	(214,670)
Total Internal Service Revenues	\$14,668,042	\$15,150,168	\$15,606,706	\$15,402,606	\$7,402,454	(\$3,109,569)
TOTAL ALL CITY REVENUE	\$112,409,679	\$113,130,988	\$114,996,048	\$113,471,223	\$42,833,428	(\$25,005,289)

City of West Allis
Expenditure Report
Period Ended July 31, 2008
Fiscal Month: 7
Comparison of Prior Years Expense With 2008 Adopted Expenditures

DEPARTMENT OR ACTIVITY	2005			2006			2007			2008		2008		2008	(Over/Under Budget)
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Adopted Expenditures	Carryovers & Transfers	Adjusted Budget	Current Period Expenditures		
POLICY MAKING															
Common Council	\$ 263,499	\$ 267,291	\$ 269,200	\$ 101,365	\$ 101,365	\$ -	\$ 101,365	\$ 152,277	\$ (93,147)				\$ 152,277	\$ (93,147)	
Mayor	102,505	105,546	105,583	76,726	77,448	722	77,448	55,267	(10,089)				55,267	(10,089)	
	\$ 366,004	\$ 372,837	\$ 374,783	\$ 178,091	\$ 178,813	\$ 722	\$ 178,813	\$ 207,544	\$ (103,236)				\$ 207,544	\$ (103,236)	
LEGAL, JUDICIAL, ADMIN															
City Attorney	\$ 585,215	\$ 565,689	\$ 568,975	\$ 441,300	\$ 460,800	\$ 19,500	\$ 460,800	\$ 353,306	\$ (84,506)				\$ 353,306	\$ (84,506)	
Municipal Court	279,492	279,988	290,205	246,772	246,772	-	246,772	159,760	(15,810)				159,760	(15,810)	
City Assessor	388,070	470,979	473,388	334,238	353,691	19,453	353,691	268,903	(62,583)				268,903	(62,583)	
City Clerk/Treasurer	462,175	493,454	488,083	424,108	451,378	27,270	451,378	306,420	(43,116)				306,420	(43,116)	
	\$ 1,754,952	\$ 1,810,110	\$ 1,820,652	\$ 1,446,418	\$ 1,512,641	\$ 66,223	\$ 1,512,641	\$ 1,088,389	\$ (206,016)				\$ 1,088,389	\$ (206,016)	
ADMINISTRATION & FINANCE															
City Administrative Office	\$ 201,965	\$ 204,883	\$ 194,424	\$ 140,960	\$ 142,210	\$ 1,250	\$ 142,210	\$ 115,791	\$ (32,835)				\$ 115,791	\$ (32,835)	
Information Services	795,943	788,780	882,868	666,189	725,929	39,740	725,929	564,545	(141,086)				564,545	(141,086)	
Purchasing/Central Services	534,956	562,304	593,305	619,584	676,622	57,038	676,622	326,722	67,974				326,722	67,974	
Human Resources	368,389	389,454	402,835	290,719	294,191	3,472	294,191	225,872	(54,260)				225,872	(54,260)	
Finance	461,366	463,065	460,146	323,376	326,426	3,050	326,426	246,330	(59,915)				246,330	(59,915)	
	\$ 2,362,619	\$ 2,408,486	\$ 2,533,577	\$ 2,060,828	\$ 2,165,378	\$ 104,550	\$ 2,165,378	\$ 1,479,260	\$ (216,123)				\$ 1,479,260	\$ (216,123)	
HEALTH, SAFETY, CULTURE															
Police & Fire Commission	\$ 17,628	\$ 13,070	\$ 13,695	\$ 14,400	\$ 14,400	\$ -	\$ 14,400	\$ 10,391	\$ (1,991)				\$ 10,391	\$ (1,991)	
Police Department	14,597,343	14,658,324	14,898,582	10,696,100	13,498,046	2,801,946	13,498,046	7,853,380	20,480				7,853,380	20,480	
Fire Department	11,196,059	11,320,719	11,784,431	8,303,774	8,361,178	57,404	8,361,178	6,002,465	(1,125,111)				6,002,465	(1,125,111)	
Planning	175,403	181,873	250,947	141,150	161,150	20,000	161,150	107,425	(13,421)				107,425	(13,421)	
Bldg Inspection & Zoning	982,776	1,026,353	1,089,763	728,325	771,860	43,535	771,860	608,035	(157,784)				608,035	(157,784)	
Health Department	1,935,479	1,949,485	1,966,377	1,444,576	1,447,235	2,659	1,447,235	1,059,786	(215,566)				1,059,786	(215,566)	
Senior Center	145,363	167,708	194,248	158,971	165,971	7,000	165,971	110,863	(14,047)				110,863	(14,047)	
Public Library	2,115,238	2,073,646	2,106,967	1,748,672	1,794,985	46,313	1,794,985	1,166,046	(118,971)				1,166,046	(118,971)	
	\$ 31,165,289	\$ 31,391,178	\$ 32,305,010	\$ 23,235,968	\$ 2,978,857	\$ 26,214,825	\$ 16,918,393	\$ (1,626,411)					\$ 16,918,393	\$ (1,626,411)	
PUBLIC WORKS, ENGINEERING															
Public Works	\$ 10,771,424	\$ 10,358,957	\$ 10,715,131	\$ 8,068,968	\$ 8,180,167	\$ 111,199	\$ 8,180,167	\$ 6,472,349	\$ (1,700,585)				\$ 6,472,349	\$ (1,700,585)	
Recycling Program	1,200,076	1,254,201	1,265,449	931,515	947,635	16,120	947,635	588,102	(35,315)				588,102	(35,315)	
Engineering	\$ 11,971,500	\$ 11,613,158	\$ 11,980,581	\$ 9,000,483	\$ 9,127,802	\$ 127,319	\$ 9,127,802	\$ 7,060,452	\$ (1,735,901)				\$ 7,060,452	\$ (1,735,901)	

City of West Allis
Expenditure Report
 Period Ended July 31, 2008
 Fiscal Month: 7
 Comparison of Prior Years Expense With 2008 Adopted Expenditures

DEPARTMENT OR ACTIVITY	2005	2006	2007	2008	2008	2008	2008	2008	2008	2008	(Over/Under Budget)
	Actual	Actual	Actual	Expenditures	Carryovers & Transfers	Adjusted Budget	Current Period Expenditures				
GENERAL EXPENSE											
Public Acqs, Bldgs, & Prot	-	-	-	-	-	-	-	-	-	-	-
Taxes, Refunds & Adjustments	-	-	-	-	-	-	-	-	-	-	-
Promos, Celebrations, Awards	54,372	61,089	60,165	71,175	7,374	78,549	38,180	7,640	-	7,640	
General	1,173,067	843,479	225,537	523,230	144,144	667,374	480,712	(91,410)	-	(91,410)	
Fringe Benefits	370,532	312,267	407,448	16,379,461	(2,596,497)	13,782,964	545,170	7,494,892	-	7,494,892	
Debt Issuance Costs	-	-	-	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-	-	-	-
TOTAL GENERAL FUND EXPENDITURES	1,597,972	1,216,835	693,149	16,973,866	(2,444,979)	14,528,887	1,064,062	7,411,122		7,411,122	
TRANSFERS TO OTHER FUNDS	49,218,335	48,812,603	49,707,752	52,895,654	832,692	53,728,346	27,818,100	3,523,436		3,523,436	
TOTAL EXPENDITURES & TRANSFERS	\$ 49,502,906	\$ 48,812,603	\$ 50,632,752	\$ 52,895,654	\$ 832,692	\$ 53,728,346	\$ 27,818,100	\$ 3,523,436		\$ 3,523,436	
DEBT											
General Debt Service Expenditures	4,252,389	10,751,860	10,238,700	4,356,266	-	4,356,266	7,273,265	-	-	7,273,265	
Hospital & TIF Debt Service Expenditures	5,405,658	-	-	5,603,458	-	5,603,458	-	-	-	-	
TOTAL DEBT SERVICE FUND EXPENDITURES	\$ 9,658,047	\$ 10,751,860	\$ 10,238,700	\$ 9,959,724	\$ -	\$ 9,959,724	\$ 7,273,265	\$ -		\$ 7,273,265	
SPECIAL REVENUE FUNDS EXPENDITURES											
Office of Cable Communications	647,927	502,133	603,839	640,270	-	640,270	170,908	202,582		202,582	
Community Development Programs	2,251,561	1,830,873	1,574,219	2,677,086	-	2,677,086	595,267	966,366		966,366	
Housing Assistance Programs	3,018,207	2,668,937	3,297,662	3,456,934	-	3,456,934	1,859,690	1,566,855		1,566,855	
Federal & State Health Grants	297,440	388,678	406,239	-	-	-	220,033	(220,033)		(220,033)	
Police & Fire Grants	2,680,829	2,705,985	2,309,583	-	-	-	1,159,328	(1,159,328)		(1,159,328)	
Miscellaneous Grants	688,042	283,504	3,435,185	-	-	-	2,090,014	(2,090,014)		(2,090,014)	
Storm Water Program	2,051,425	2,065,749	1,816,016	3,381,013	-	3,381,013	664,285	1,307,972		1,307,972	
Centennial Celebration Fund	-	65,738	862,467	-	-	-	79,622	-		79,622	
Information Technology Joint Ventures	-	9,121	5,632	-	-	-	1,500	-		1,500	
FIRE-First Ring Industrial Redevelopment	1,400	45,608	-	-	-	-	20,696	(20,696)		(20,696)	
TOTAL SPECIAL REVENUE FUND EXPENDITURES	\$ 11,636,831	\$ 10,566,324	\$ 14,310,842	\$ 10,155,303	\$ -	\$ 10,155,303	\$ 6,861,345	\$ (856,296)		\$ (856,296)	
ENTERPRISE FUNDS EXPENDITURES											
Sanitary Sewer Utility	4,348,539	4,167,597	4,323,030	4,633,689	-	4,633,689	1,859,589	843,397		843,397	
Parking System	42,954	83,259	58,847	48,178	-	48,178	20,377	7,727		7,727	
Beloit Rd Public Housing	457,376	3,748,602	353,718	392,906	-	392,906	155,854	73,341		73,341	
Solid Waste Fund	-	684,465	792,116	962,819	-	962,819	274,333	-		-	
Water Utility	5,781,469	6,325,160	6,541,564	6,450,801	-	6,450,801	3,156,850	606,117		606,117	
TOTAL ENTERPRISE FUNDS EXPENDITURES	\$ 10,630,338	\$ 15,009,083	\$ 12,069,275	\$ 12,488,393	\$ -	\$ 12,488,393	\$ 5,467,003	\$ 1,530,581		\$ 1,530,581	

City of West Allis
Expenditure Report
Period Ended July 31, 2008
Fiscal Month: 7
Comparison of Prior Years Expense With 2008 Adopted Expenditures

DEPARTMENT OR ACTIVITY	2005	2006	2007	2008	2008	2008	2008	2008	2008	2008	2008	2008	2008
	Actual	Actual	Actual	Adopted Expenditures	Carryovers & Transfers	Adjusted Budget	Current Period Expenditures	(Over)Under Budget					
CAPITAL PROJECTS FUND EXPENDITURES													
Capital Improvements	\$ 6,919,301	\$ 4,468,208	\$ 2,638,635		\$ -		\$ 1,203,802	(1,203,802)					
TIF Improvements	6,419,657	7,105,185	3,139,967		-		2,340,414	(2,340,414)					
TOTAL CAPITAL PROJECTS FUNDS EXPENDITURES	\$ 13,338,958	\$ 11,573,392	\$ 5,778,602	\$ -	\$ -	\$ -	\$ 3,544,216	\$ (3,544,216)					
INTERNAL SERVICE FUND													
Health Insurance Fund	\$ 12,754,404	\$ 13,100,588	\$ 14,586,161	15,034,000	\$ -	15,034,000	\$ 7,821,934	947,899					
Insurance Pool Expenditures	66,406	38,387	7,809	-	-	-	-	-					
TOTAL INTERNAL SERVICE FUND EXPENDITURES	\$ 12,820,810	\$ 13,138,975	\$ 14,593,969	\$ 15,034,000	\$ -	\$ 15,034,000	\$ 7,821,934	\$ 947,899					
TOTAL ALL CITY EXPENDITURES & TRANSFERS	\$ 107,587,888	\$ 109,852,238	\$ 107,624,141	\$ 100,533,074	\$ 832,692	\$ 101,365,766	\$ 58,785,863	\$ 1,601,404					