

GENERAL CITY BUDGET

2014

CITY OF WEST ALLIS

WISCONSIN

As Recommended by the Mayor

October 15, 2013

To Common Council:

The 2014 Budget for the City of West Allis as recommended herein has been prepared in accordance with Chapter 65.90 of the Wisconsin Statutes and Chapter I, Section 1.04 of the West Allis Municipal Code. The recommended budget presents the total budget for the City, including expenditures, revenues, staff authorizations, fund balances, debt analyses, tax levy, and tax rate.

General Fund revenues received by the City other than property taxes are recommended at \$23,244,641 for 2014, up \$458,023 from 2013, or 2.01% more. Total revenues (including Special Revenue, Enterprise, Debt, Capital, and Internal Service funds) are recommended at \$123,367,196 for 2014, up \$4,537,119 from 2013, or 3.82%.

The General Fund spending needed to operate the City is recommended at \$56,774,454 for 2014, up \$676,507 from 2013, or 1.21%. Staff authorizations for 2014 are recommended at approximately 515, down approximately 3 FTE's from what was authorized in 2013. Total expenditures (including Special Revenue, Enterprise, Debt, Capital, and Internal Service funds) are recommended at \$122,249,832 for 2014, up \$2,578,968 from 2013, or 2.16%.

The 2013 operating property tax levy (that part of the total City property tax levy that is subject to State levy limits) for use in 2014 is \$35,385,813, up from \$35,167,329, an increase of \$218,484 or .62%. (The City operating tax levy for 2014 includes three tax levy elements: General Fund, Health Insurance Fund, and Parking Utility. Two tax levies, for Debt and Tax Increment Financing, are not included in this amount.) The total property tax levy for the City, including all five City tax levy components, is \$40,137,948, up from \$40,010,190, an increase of \$127,758, or .32%.

The City tax rate is recommended at an increase from \$9.81 per \$1,000 of assessed valuation to \$10.75 per \$1,000 of assessed valuation, an increase of \$.94 per \$1,000, or 9.58%. In 2013(2014), Assessed Valuation, including TIF value, is estimated to be decreasing (due to a revaluation--see next page) by \$351,809,500 from \$4,083,973,400 to \$3,732,163,900, a decrease of approximately 8.61%.

Below is listed a table showing the 2012(2013) City of West Allis tax rate, the 2013(2014) City of West Allis tax rate, the cost increase per \$1,000 in assessed valuation, and the cost increase for an example on a \$150,000 property (for City purposes only).

Taxing Unit	2012(13) Tax Rate	2013(14) Tax Rate	Cost Inc./(Dec.)	Based on property of \$150,000	
			In Tax Rate Per \$1,000 In Assessed Valuation	Assessed Valuation	Cost Increase in Dollars to you for 2014 Operational Taxes (2013 Tax Levy)
City of West Allis (Responsibility of Mayor & Alderpersons)	\$9.81	\$10.75	\$.94 Increase	\$141.00	Increase (9.58% Increase)

Respectfully Submitted,
Mayor Dan Devine

In reviewing the above information regarding the \$.94 tax rate increase per \$1,000 of assessed valuation and the \$141.00 operational taxes increase for 2014, it should be pointed out that the actual taxes may go up or down different from that noted increase, since the revaluation of all property was done this year. Depending on the class of property (residential, commercial, industrial) and the actual change of the individual property's assessed value from last year to this year, the actual taxes for the coming year will be higher, lower, or equal to what the actual taxes were last year, depending on the relationship to the total change in assessed value city wide. An example of a residential property, commercial property, and industrial property are shown below.

1. If a residential property in this coming year is valued at \$145,000, it may have been valued last year at \$160,000. (The average decrease in residential property value was approximately 9.3%.) With the tax rate increasing approximately 9.5%, the comparative taxes are as follows:

Year	Approx. Assd. Value	City Purposes Tax Rate Per \$1,000	Taxes
2013(14)	\$145,000	\$10.75	\$1,558.75
2012(13)	\$160,000	\$9.81	\$1,569.60

Estimated decrease in taxes related)
to the revaluation and the differences in) - 10.85
the % changes between property classes) - .8%

2. If a commercial property in this coming year is valued at \$467,000, it may have been valued last year at \$500,000. (The average decrease in commercial property value was approximately 6.6%.) With the tax rate increasing approximately 9.5%, the comparative taxes are as follows:

Year	Approx. Assd. Value	City Purposes Tax Rate Per \$1,000	Taxes
2013(14)	\$467,000	\$10.75	\$5,020.25
2012(13)	\$500,000	\$9.81	\$4,905.00

Estimated increase in taxes related)
to the revaluation and the differences in) + 115.25
the % changes between property classes) + 2.3%

3. If an industrial property in this coming year is valued at \$798,000, it may have been valued last year at \$1,000,000. (The average decrease in industrial property value was approximately 20.2%.) With the tax rate increasing approximately 9.5%, the comparative taxes are as follows:

Year	Approx. Assd. Value	City Purposes Tax Rate Per \$1,000	Taxes
2013(14)	\$798,000	\$10.75	\$8,578.50
2012(13)	\$1,000,000	\$9.81	\$9,810.00

Estimated decrease in taxes related)
to the revaluation and the differences in) - 1,231.50
the % changes between property classes) - 12.5%

If there are questions about these examples or any other budget or tax matters related to this document, please contact me.

Respectfully submitted,
Mayor Dan Devine

2014 MAYOR'S RECOMMENDED BUDGET SUMMARY HIGHLIGHTS

PROCESS

The City budget process for 2014 began on June 1, 2013. Budget guidelines were provided to all departments, divisions, and offices. Preparation of employee staffing and salary information was completed in mid-late July. Detail expenditure budgeting was completed in mid-late August. Among all the guidelines provided, the most important requirement was that initial budget submittals were to be no more than the 2013 budget. Most departments met this requirement. In cases where the guidelines were exceeded, explanations were discussed.

Initial review of departmental original budget expenditure requests were reviewed by the Mayor and CAO in September. Limited follow up discussions were conducted to work toward the spending and tax levy limits that apply in 2014. An effort was made to increase existing revenues and identify new revenues.

During the budget meetings with all departments, seven (7) questions were asked in order to develop ideas, options, and consider all relevant factors. The following seven (7) questions were asked:

1. How was the 2014 budget goal/requirement met in the initial budget submission if it was, in fact, met? If not, why not? What could be done further to meet the goal/requirement?
2. Are there any new revenue opportunities?
3. Were there any staffing changes?
4. What is the service effect or impact of the budget that was submitted?
5. If something else had to be cut, what would be recommended?
6. Since there is talk these days about less or limited government, are there any services that your department provides that could be considered "unnecessary," or "extra," or go beyond the basic threshold of providing core municipal services?
7. What process improvements could be implemented in order to improve efficiency, streamline operations, and save time and money?

Many options identified during this above-described process for both revenues and expenditures were considered.

From these efforts, some revenue and expenditure considerations were available for use. The general principles applied in arriving at the final decisions in the 2014 Mayor's Recommended Budget were several. An overall balance of all things considered was applied. Some of the main points were as follows:

1. Each department's needs were individually analyzed.
2. Zero amount of increase was based on that analysis.
3. The effect and impact on services was carefully scrutinized.
4. Implementation of new, innovative ideas.

With the above process being used, decisions were made with regard to revenues and expenditures for the 2014 Mayor's Recommended budget. The following three sections of this report itemize the details of the main elements of both revenues and expenditures that frame the parameters of the document.

REVENUES

This first revenue section describes below what 2014 revenues decreased significantly from what had been budgeted in 2013. They are as follows:

1. State Transportation/Highway Aids: down \$33,000
2. Reserves Applied: down \$300,000
3. Expenditure Restraint Program: down \$61,000
4. Overnight Parking Permits – down \$25,000

This second revenue section describes below what 2014 revenues increased significantly from what had been budgeted in 2013. They are as follows:

1. Building, Plumbing & Electrical Permits: up \$99,400
2. Interest Earnings: up \$115,000
3. Water Utility Tax Equivalent Payment: up \$70,000
4. State Shared Revenues: up \$35,000
5. Court Fines & Costs: up \$168,000
6. Parking Violations: up \$50,000
7. R&NR Ambulance Fee: up \$128,000
8. Public Works Equip. Earnings: up \$45,000
9. Tax Delinquencies & Penalties: up \$77,500

This third revenue section describes below what new revenues are included in the 2014 adopted revenues. There were no new revenue sources included in the 2014 budget.

Finally, there were other smaller, minor increases and decreases in other 2014 Mayor's Recommended Budget revenue items.

EXPENDITURES

Forty-two (42) changes in fourteen (14) departmental budgets resulted in a net reduction totaling \$810,841 (this includes additions and deletions). They were as follows:

1. Municipal Court (\$8,000) – decrease of \$8,000 from Salary & Wage Acct. (11-01).
2. Information Technology (\$4,000) – decrease of \$4,000 from Other Equipment Acct. (70-01).
3. Purchasing/Central Services (\$4,000) – decrease of \$6,000 from Telephone Acct. (41-06); addition of \$2,000 for Communication Equip. Acct. (70-06).
4. Police (\$43,120) – increase of \$1,000 for Telephone Acct. (41-06); decrease of \$3,000 for Communication Equip. Acct. (44-04); decrease of \$10,000 from Postage Acct. (51-01); decrease of \$7,120 from Electric Acct. (41-04); decrease of \$5,000 from Gas Acct. (41-05); deletion of \$19,000 from Telephone Acct. (41-06).
5. Fire (\$2,000) – decrease of \$2,000 from Gas Acct. (41-05).
6. Planning \$2,000 – increase of \$2,000 for Salary & Wage Acct. (11-01).
7. Bldg. Insp. & Neighborhood Services (\$7,500) – decrease of \$7,500 for Furniture & Fixtures Acct. (70-01).
8. Health (\$291) – decrease of \$800 from Consultants Acct. (30-02); decrease of \$490 from Gas Acct. (41-05); increase of \$99 for Telephone Acct. (41-06); decrease of \$1,100 from Postage Acct. (51-01); increase of \$2,000 for Medical & Lab Supplies Acct. (53-41).
9. Senior Center (\$4,455) – decrease of \$4,255 from Gas Acct. (41-05); decrease of \$200 from Postage Acct. (51-01).
10. Library (\$0) – increase of \$1,000 to Other Acct.-Library Materials (52-02); increase of \$2,000 to Electric Acct. (41-04); decrease of \$3,000 to Gas Acct. (41-05).
11. Public Works (\$622,800) – decrease of \$1,000 from Admin. Office Computer Equip. Acct. (32-01); decrease of \$25,000 from Bldg & Elec. Gas Acct. (41-05); deletion of \$80,000 from Bldg & Elec. Infrastructure Acct. (70-04); decrease of \$100,000 from St.&San. Salary & Wage Acct. (11-01); decrease of \$10,000 from St.&San. Overtime Acct. (13-01); decrease of \$33,000 from St.&San. Salt & Ice Control Acct. (53-23); decrease of \$32,000 from Forestry Dumping Fees (41-09); decrease of \$1,000 from Inventory Office Supplies Acct. (51-02); decrease of \$50,000 from Fleet Services Gasoline Acct. (53-01); decrease of \$290,800 for Vehicles Acct. (70-02).
12. Engineering (\$16,675) – decrease of \$9,000 from Overtime Acct. (13-01); decrease of \$500 from Other Contractual Services Acct. (32-04); decrease of \$5,000 from Registration Fees Acct. (57-02); decrease of \$850 from Equipment Acct. (70-03); decrease of \$300 from Other Materials Acct. (51-09); decrease of \$100 from Other Supplies Acct. (52-02); decrease of \$925 from Other Training Acct. (56-03).
13. Undistributed Fringe Benefits (\$75,000) – decrease of \$75,000 from Plan Premium Costs Acct. (21-55).
14. General (\$25,000) – decrease of \$25,000 from Annual Contingency Fund Appropriation Acct. (69-01).

Expenditures for the 2014 Mayor’s Recommended Budget were changed in several respects from the 2013 City Budget. The chart below provides details by department/division or office, along with a description of the changes and the service effect/impact. The description includes staffing changes, dollar impact, and other pertinent information. The last column states for each department/division the service effect or impact of the changes.

Dept/Div/Office	Description of Change (including staffing, dollar impact, etc.)	Service Effect or Impact
Common Council	None	None
Mayor	None	None
City Attorney	None	None
Municipal Court	Court Clerk III reclassified to Court Admin.; Court Clerk II upgraded.	None
City Assessor	None	None
City Admin. Office	Added Energy/Sustainability/Innovation Coord.	Expertise & operational improvements in energy usage, sustainability, strategic plan implementation, and innovation.
Information Technology	1. Added one IT employee for PD support. 2. Four (4) new major IT projects funded from new balance sheet account.	1. Improve service and response to PD needs and demands. 2. Improved operational efficiencies (GPS, BINS, TA&S, HR).
Purchasing/Central Services	Capital Equip. replacement transferred back from Capital Accumulation Holding Acct.	\$37,500 transferred; expanded use of P-card.
Human Resources	None	Increased demands in regards to the ACA.
Finance	None	Increase in internal auditing.
Clerk/Treasurer	One Clerk I upgrade to Clerk II.	None
Police & Fire Commission	None	Increase in recruitment due to turnover.
Police	None	None
Fire	1. Vehicle replacement transferred back from Capital Accumulation Holding Account. 2. Three FF positions eliminated.	1. \$50,000 transferred. 2. Offsetting increase in overtime.
Planning (Development)	Building non-federal funding in salaries.	\$2,000 increase; continue doing previous Bldg Insp zoning admin.

Dept/Div/Office	Description of Change (including staffing, dollar impact, etc.)	Service Effect or Impact
Bldg Insp & Nghbrhd Srvc	None	Continue proactive neighborhood cleanup & improvement.
Health	None	None
Senior Center	None	None
Library	None	None
Public Works	1. Portion of fleet vehicle replacement transferred back from Capital Accumulation Holding Account. 2. Expenses related to EAB (interns & disposal). 3. Two YTBI positions to be reduced from St.&San. Div.	1. \$182,500 transferred. 2. Increase response to EAB. 3. PW staff will propose alternate operational changes/staff reductions including, but not limited to, number of incentive refuse routes.
Engineering	None	None
Comm Rels/ Promos/Celebs	\$1,000 added for 4 th of July celebration.	Additional funds for parade units.
Employee Fringe Benefits	1. Major part of police employee share of State Pension contribution eliminated. 2. Reduction in duty disability pension costs.	1. Reduction in retirement cost. 2. Transfer to future pension & duty disability costs reserve.
General Expense (audit, animal control, insurance) Claims	Elimination of Capital Accumulation Holding Account.	Funds transferred back to three (3) departmental budgets (see note below on pages v. & vi. for details).
Cable Communications	None	Now doing web site video streaming; new initiatives on service delivery.
Community Development	Federal CDBG funding reductions of 7.5%.	Less money for programs.
Rent Asst/Voucher	Federal Voucher and Rent Assistance funding similar.	Same money for programs.
HOME Program	Federal HOME funding slight decrease.	Less money for programs.
Debt Fund	Similar debt costs.	Debt service and levy almost same amounts.
Enterprise Funds	One rate increase included: Sanitary Sewer Fund (see fund cover sheets).	Higher charge for customer use.
Capital Projects/TIF Projects	Continuation of TIF projects.	Improved tax base and job creation.
Internal Service (Liability & Health Insurance)	Health insurance costs (new reinsurance fee as part of ACA); total expenditure increase approximately 1%.	Health Insurance Internal Service Fund is balanced for 2014.

SUMMARY

Overall, non-tax levy general fund revenues increased by \$458,023 or 2.01%. \$600,000 from the General Fund (to be used) are included in 2014 revenue. (Without the use of this amount, the 2014 tax levy would be approximately 1.8% higher for the \$600,000. In other words, the tax levy increase would have been 2.4% in 2014 rather than the .6% that it will be. The general fund expenditures increased \$676,507 or approximately 1.21%. Staffing levels for authorized positions decreased by 3 FTE's to approximately 515, three (3) of which were fire fighter positions.

The City's State Expenditure Restraint Program (ERP) limit is approximately 1.5% for 2014 (City at 1.2%); the State Tax Levy limit for the City is estimated to be 0% for 2014 based on the City's 2013 negative net new construction. In addition to the net new construction levy limit, the Recommended Budget includes the use of approximately \$162,000 of debt issued after July 1, 2005. Further, the City has available approximately \$64,000 of tax levy capacity from the closure of TIF No. 3. These two amounts combined equal approximately \$226,000 and allowed the adding of approximately .6% to the "0" total levy, for a net increase of approximately .6%. (Total eligible amount of debt issued after July 1, 2005 that could have been used is approximately \$3.7 million.)

The 2014 Recommended Budget package of the overall revenue increase and the overall expenditure increase resulted in a General Fund operating levy increase of \$218,484 or .62% (General, Health Insurance, and Parking). The tax levy for the Debt Fund is \$3,781,184, up \$8,084 or .21%. The TIF levy is \$970,951, down \$98,810 or 9.24%. The overall City levy of \$40,137,948 is up \$127,758 or .32%. The assessed value for the City (including TIF value) is decreasing by approximately \$351,809,500 or 8.61% due to a revaluation. As a result of the revaluation, the municipal only tax rate for the City is increasing from \$9.81 to \$10.75, or \$.94 per \$1,000 of assessed valuation, or 9.58%.

CITY OF WEST ALLIS
2014 CITY BUDGET
INDEX

	PAGE NO.
2014 REVENUES AND PRIOR YEAR COMPARISONS	2-5
COMPARISON OF 2014 EXPENDITURES WITH 2013 BUDGETED AND ADJUSTED EXPENDITURES	6-7
COMPARISON OF PRIOR YEARS EXPENSE WITH 2014 EXPENDITURES	8-9
SUMMARY OF ESTIMATED 2013 EXPENDITURE BALANCES	10-11
COMPARISON OF DEPARTMENTAL EXPENDITURES WITH SALARIES & FRINGE BENEFITS	12-13
REGULAR POSITIONS - 2014	14-15
OTHER POSITIONS - 2014	16
SUMMARY OF ACTUAL 2012 FUND BALANCES	17-20
SUMMARY OF ESTIMATED 2013 FUND BALANCES	21-24
STATEMENT OF DEBT MARGIN 12/31/13	25
25 YR. ANALYSIS OF DEBT PURPOSES 1989-2013	26-28
SCHEDULE OF 2014 GENERAL OBLIGATION DEBT	29
DETAILED COMPARATIVE ANALYSIS OF 2011 & 2012 CWA ACTUAL LEVIES AND 2013 CWA TAX LEVY	30
SUMMARY OF TAX LEVIES & COMPARATIVE ANALYSIS OF 2011 & 2012 ACTUAL RATES AND 2013 TAX RATE; COMPARATIVE TAX RATES (2004-2013) - CITY OF WEST ALLIS	31
COMPARATIVE GROWTH STATISTICS - CITY OF WEST ALLIS	32
GENERAL, DEBT, SPECIAL REVENUE, ENTERPRISE, CAPITAL PROJECTS & INTERNAL SERVICE FUNDS INDEX	33

City of West Allis
2014 Revenues
With Comparison of Actual 2011, 2012, & 2013 Budgeted & Estimated Revenues

	2011 Actual Revenues	2012 Actual Revenues	2013 Budgeted Revenues	2013 Estimated Revenues	2014 Revenues
Taxes					
Real Estate & Personal Property	\$31,976,228	\$32,435,403	\$33,124,329	\$33,124,329	\$33,342,813
Mobile Home/Trailer	\$76,203	\$76,330	\$80,000	\$80,000	\$80,000
Hotel/Motel	\$44,659	\$43,169	\$40,000	\$40,000	\$42,000
State Sales Tax	(\$371)	(\$197)	\$0	\$0	\$0
Tax Equiv. - Physicians Office Tower	\$273,528	\$278,775	\$276,022	\$276,022	\$276,338
Tax Equiv. - Parking Structures	\$116,308	\$116,308	\$117,369	\$117,369	\$117,369
Tax Equiv. - Women's Pavilion	\$143,957	\$143,957	\$145,270	\$145,270	\$145,270
Tax Equiv. - Laboratory Equip - hosp	\$72,645	\$72,645	\$73,023	\$73,023	\$73,023
Other Tax Equivalent (Holie, Belths.)	\$154,456	\$156,989	\$155,895	\$158,773	\$157,000
Tax Equiv. - Voluntary PILOT	\$0	\$16	\$1,000	\$1,000	\$1,000
Tax Delinquencies & Penalties	\$351,895	\$407,381	\$300,000	\$300,000	\$377,500
Total Taxes	\$33,209,507	\$33,730,775	\$34,312,908	\$34,315,786	\$34,612,313
Intergovernmental Grants & Aids					
State Shared Revenues	\$8,302,417	\$7,228,751	\$7,222,847	\$7,228,751	\$7,263,567
Expenditure Restraint Program	\$1,615,560	\$1,627,054	\$1,609,640	\$1,627,054	\$1,548,236
Exempt Computer Equipment	\$186,079	\$187,843	\$187,000	\$187,843	\$187,000
Fire Insurance Premiums Tax Rebates	\$142,425	\$150,996	\$140,000	\$147,156	\$145,000
Municipal Services Payment	\$209,144	\$8,039	\$200,000	\$208,039	\$202,500
State Fair - Expo Center	\$120,000	\$120,000	\$120,000	\$120,000	\$120,000
State Fair Service Contract	\$30,000	\$230,000	\$30,000	\$30,000	\$30,000
Transportation/Highway Aids	\$2,533,566	\$2,287,195	\$2,242,678	\$2,287,195	\$2,209,379
Milwaukee County Library	\$269,612	\$269,273	\$270,000	\$269,273	\$270,000
Total Grants & Aids	\$13,408,802	\$12,109,151	\$12,022,165	\$12,105,310	\$11,975,682
Licenses, Permits, Fees					
Malt Beverage & Liquor	\$96,132	\$95,795	\$96,375	\$96,375	\$97,500
All Other Licenses	\$151,981	\$139,408	\$150,830	\$150,830	\$151,000
Bldg., Plumbg, & Electrical Permits	\$640,428	\$736,666	\$575,000	\$650,000	\$674,400
Planning & Development Fees	\$33,357	\$45,463	\$40,500	\$30,000	\$45,000
Overnight Parking Permits	\$337,335	\$354,598	\$395,100	\$360,000	\$370,400
Fire Inspection Fee	\$91,327	\$90,232	\$90,000	\$90,000	\$90,000
Landlord Tenant Fee	\$18,610	\$17,260	\$30,000	\$10,000	\$30,000
All Other Permits	\$72,600	\$96,114	\$59,775	\$99,336	\$76,500
Total Licenses, Permits, Fees	\$1,441,770	\$1,575,536	\$1,437,580	\$1,486,541	\$1,534,800

City of West Allis
2014 Revenues
With Comparison of Actual 2011, 2012, & 2013 Budgeted & Estimated Revenues

	2011 Actual Revenues	2012 Actual Revenues	2013 Budgeted Revenues	2013 Estimated Revenues	2014 Revenues
Penalties and Forfeitures					
Court Fines & Costs	\$851,866	\$1,012,971	\$800,000	\$800,000	\$968,299
Parking Violations	\$870,809	\$1,100,011	\$1,050,000	\$1,000,000	\$1,100,000
Total Penalties and Forfeitures	\$1,722,675	\$2,112,982	\$1,850,000	\$1,800,000	\$2,068,299
Charges for Services					
General Government	\$223,235	\$69,273	\$50,000	\$65,432	\$65,000
HIDTA Admin Fees	\$86,000	\$88,000	\$88,000	\$90,000	\$88,000
Resident & Non- Resident Ambulance Fee	\$1,422,883	\$1,564,138	\$1,352,500	\$1,350,000	\$1,480,000
Milwaukee County Paramedic Aid	\$190,000	\$94,668	\$180,000	\$180,000	\$180,000
MMSD Tunnel Rescue Admin Fee	\$1,591	(\$1,209)	\$0	\$0	\$0
Police	\$67,061	\$59,935	\$60,000	\$60,000	\$60,000
Fire	\$16,308	\$15,967	\$44,000	\$44,000	\$45,000
Health	\$211,228	\$215,563	\$226,553	\$226,553	\$220,000
Village of West Milw.-Health Servs. Agrmnt.	\$65,028	\$66,264	\$62,460	\$62,460	\$62,460
Senior Center	\$5,777	\$6,394	\$6,700	\$6,700	\$6,700
Public Works Services	\$76,827	\$70,635	\$60,000	\$60,000	\$72,000
Public Works Equipment Earnings	\$369,346	\$299,728	\$230,000	\$230,000	\$275,000
City Engineer	\$10	\$0	\$0	\$0	\$0
Finance	\$0	\$114	\$0	\$100	\$0
Information Technology	\$5,428	\$5,229	\$4,500	\$4,500	\$4,500
Print Shop	\$68,283	\$74,836	\$70,000	\$70,000	\$72,000
City Attorney	\$17,672	\$8,375	\$25,000	\$5,000	\$25,000
CAO	\$108,364	\$100,016	\$95,000	\$95,000	\$100,000
Library	\$95,471	\$88,336	\$88,300	\$88,300	\$90,000
City Clerk/Treasurer	\$2,599	\$2,727	\$2,600	\$2,600	\$2,600
Total Charges For Services	\$3,033,111	\$2,828,989	\$2,645,613	\$2,640,645	\$2,848,260

City of West Allis
2014 Revenues
With Comparison of Actual 2011, 2012, & 2013 Budgeted & Estimated Revenues

	2011 Actual Revenues	2012 Actual Revenues	2013 Budgeted Revenues	2013 Estimated Revenues	2014 Revenues
Miscellaneous Revenue					
Interest on Investment	\$673,576	\$708,525	\$600,000	\$675,000	\$715,000
Interest on Special Assessments	\$2,839	\$2,559	\$1,500	\$2,000	\$2,000
Rental of City Property	\$74,570	\$82,697	\$70,000	\$70,000	\$72,000
Green Market Rentals	\$114,229	\$104,096	\$100,000	\$100,000	\$105,000
Other Sales	\$111,302	\$106,822	\$100,000	\$700,000	\$103,100
Hospital Transaction	\$0	\$0	\$0	\$0	\$0
Annual Hospital Base Payment	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000
Annual Hospital Supplemental Payment	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Total Miscellaneous Revenue	\$1,326,515	\$1,354,699	\$1,221,500	\$1,897,000	\$1,347,100
Transfers and Reserve Funds Applied					
Beloit Rd Housing Incentive Payment	\$130,930	\$120,020	\$111,000	\$111,000	\$120,000
Tax Equivalent-Water Utility	\$719,032	\$770,713	\$700,000	\$700,000	\$770,000
Storm Water Administrative Support	\$250,000	\$300,000	\$300,000	\$300,000	\$300,000
Solid Waste Administrative Support	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Sanitary Sewer Administrative Support	\$0	\$50,000	\$50,000	\$50,000	\$50,000
Cable Administrative Support	\$275,000	\$350,000	\$350,000	\$350,000	\$350,000
Internal Service Fund - Liability Insurance	\$86,280	\$92,506	\$97,181	\$92,506	\$98,000
Operating Transfers	\$0	\$0	\$0	\$0	\$0
General Fund Applied	\$0	\$0	\$600,000	\$600,000	\$600,000
Reserves Applied	\$0	\$0	\$300,000	\$300,000	\$0
Total Reserve Funds Applied	\$1,561,242	\$1,783,238	\$2,608,181	\$2,603,506	\$2,388,000
Total General Fund Revenue	\$55,703,623	\$55,495,370	\$56,097,947	\$56,848,788	\$56,774,454

**City of West Allis
2014 Revenues
With Comparison of Actual 2011, 2012, & 2013 Budgeted & Estimated Revenues**

	2011 Actual Revenues	2012 Actual Revenues	2013 Budgeted Revenues	2013 Estimated Revenues	2014 Revenues
Special Revenue Funds					
Office of Cable Communications Revenues	\$715,482	\$734,636	\$735,000	\$735,000	\$735,000
Community Development Block Grant Program	\$1,865,729	\$1,204,137	\$1,294,255	\$1,294,255	\$1,210,401
Housing Assistance Programs	\$2,902,420	\$2,895,925	\$3,810,651	\$3,810,651	\$3,599,342
Federal & State Health Grants	\$484,120	\$462,749	\$455,615	\$497,415	\$468,749
Police & Fire Grants & Info. Tech. Jnt Vnt. & MMSD	\$2,137,623	\$2,046,502	\$1,964,323	\$1,732,065	\$1,562,848
FIRE First Ring Industrial Rdvlpmnt Enterprise	\$1,439,832	\$1,295,106	\$300,000	\$500,000	\$500,000
Total Special Revenue Funds	\$9,545,206	\$8,639,055	\$8,559,844	\$8,569,386	\$8,076,340
Capital Projects Fund					
Capital Projects	\$3,780,440	\$4,607,494	\$4,124,000	\$4,124,000	\$4,376,000
TIF Projects	\$309,509	\$1,350,130	\$4,800,000	\$0	\$6,800,000
Total Capital Projects Fund	\$4,089,949	\$5,957,624	\$8,924,000	\$4,124,000	\$11,176,000
Debt Service Revenues					
Real Estate & Personal Property	\$3,380,000	\$3,450,000	\$3,773,100	\$3,773,100	\$3,781,184
Hospital & TIF Financing Sources & Refunding	\$4,882,623	\$9,589,713	\$4,504,985	\$6,969,447	\$3,961,150
Total Debt Service	\$8,262,623	\$13,039,713	\$8,278,085	\$10,742,547	\$7,742,334
Enterprise Funds					
Parking System	\$63,296	\$64,494	\$63,380	\$66,581	\$63,380
Beloit Rd Public Housing	\$5,570,366	\$502,855	\$376,916	\$376,916	\$307,404
Storm Sewer Program	\$3,612,251	\$3,827,604	\$3,919,321	\$3,587,695	\$3,924,857
Water Utility	\$7,388,709	\$7,976,663	\$7,543,538	\$7,567,770	\$7,827,025
Sanitary Sewer Utility	\$7,013,666	\$7,565,040	\$7,244,620	\$7,216,419	\$8,363,231
Solid Waste Fund	\$2,001,840	\$2,679,806	\$2,393,245	\$2,392,159	\$2,392,160
Total Enterprise Funds	\$25,650,128	\$22,616,462	\$21,541,020	\$21,207,540	\$22,878,057
Internal Service Fund					
Employee Health Insurance Revenues	\$17,744,282	\$17,228,086	\$15,332,000	\$15,101,400	\$16,620,000
Liability Insurance Pool Revenues	\$86,280	\$92,506	\$97,181	\$95,166	\$100,011
Total Internal Service Revenues	\$17,830,562	\$17,320,592	\$15,429,181	\$15,196,566	\$16,720,011
TOTAL ALL CITY REVENUE	\$121,082,091	\$123,068,816	\$118,830,077	\$116,688,827	\$123,367,196

CITY OF WEST ALLIS
Comparison of 2014 Expenditures With
2013 Budgeted Expenditures & 2013 Adjusted Expenditures

DEPARTMENT OR ACTIVITY	2014 Expenditures	% of Total Expend.	2013 Budgeted Expenditures	Increase or Decrease \$ Amount	Increase or Decrease %	2013 Adjusted Expenditures	Increase or Decrease \$ Amount	Increase or Decrease %
POLICY MAKING								
Common Council (elected)	100,200	0.18%	\$99,440	\$760	0.76%	\$99,440	\$760	0.76%
Mayor (elected)	84,288	0.15%	\$80,396	3,892	4.84%	\$80,896	3,392	4.19%
TOTAL POLICY MAKING	\$184,488	0.32%	\$179,836	\$4,652	2.59%	\$180,336	\$4,152	2.30%
LEGAL, JUDICIAL, VALUATION								
City Attorney (elected)	482,750	0.85%	\$455,333	\$27,417	6.02%	\$473,850	\$8,900	1.88%
Municipal Court (elected)	324,807	0.57%	\$303,806	21,001	6.91%	\$309,993	14,814	4.78%
City Assessor	370,345	0.65%	\$351,787	18,558	5.28%	\$380,206	(9,861)	-2.59%
TOTAL LEGAL, JUDICIAL, VALUATION	\$1,177,902	2.07%	\$1,110,926	\$66,976	6.03%	\$1,164,049	\$13,853	1.19%
ADMINISTRATION								
City Administrative Office	236,857	0.42%	\$148,448	88,409	59.56%	154,025	82,832	53.78%
Information Technology	845,458	1.49%	\$769,602	75,856	9.86%	849,109	(3,651)	-0.43%
Purchasing/Central Services	595,040	1.05%	\$541,113	53,927	9.97%	627,347	(32,307)	-5.15%
Human Resources	333,743	0.59%	\$316,188	17,555	5.55%	338,006	(4,263)	-1.26%
Finance	336,380	0.59%	\$328,585	7,795	2.37%	358,268	(21,888)	-6.11%
City Clerk/Treasurer	463,143	0.82%	\$443,066	20,077	4.53%	476,310	(13,167)	-2.76%
TOTAL ADMINISTRATION	\$2,810,621	4.95%	\$2,547,002	\$263,619	10.35%	\$2,803,065	\$7,556	0.27%
HEALTH, SAFETY, CULTURE								
Police & Fire Commission	20,000	0.04%	\$19,500	\$500	2.56%	\$21,500	(\$1,500)	-6.98%
Police Department	11,816,890	20.81%	\$11,602,037	214,853	1.85%	\$11,820,097	(3,207)	-0.03%
Fire Department	9,035,819	15.92%	\$8,496,896	538,923	6.34%	\$9,128,869	(93,050)	-1.02%
Planning (Development)	230,247	0.41%	\$219,258	10,989	5.01%	\$227,314	2,933	1.29%
Bldg Inspection & Zoning & Neighborhood Services	824,545	1.45%	\$780,710	43,835	5.61%	\$810,117	14,428	1.78%
Health Department	1,602,594	2.82%	\$1,520,220	82,374	5.42%	\$1,611,882	(9,288)	-0.58%
Senior Center	174,712	0.31%	\$171,786	2,926	1.70%	\$178,746	(4,034)	-2.26%
Public Library	1,895,327	3.34%	\$1,824,006	71,321	3.91%	\$1,908,316	(12,989)	-0.68%
TOTAL HEALTH, SAFETY, CULTURE	\$25,600,134	45.09%	\$24,634,413	\$965,721	3.92%	\$25,706,841	(\$106,707)	-0.42%
PUBLIC WORKS, ENGINEERING								
Public Works	8,401,950	14.80%	\$7,881,665	\$520,285	6.60%	\$8,103,100	\$298,850	3.69%
Engineering	916,944	1.62%	\$885,096	31,848	3.60%	\$932,605	(15,661)	-1.68%
TOTAL PUBLIC WORKS, ENGINEERING	\$9,318,894	16.41%	\$8,766,761	\$552,133	6.30%	\$9,035,705	\$283,189	3.13%

CITY OF WEST ALLIS
Comparison of 2014 Expenditures With
2013 Budgeted Expenditures & 2013 Adjusted Expenditures

DEPARTMENT OR ACTIVITY	2014 Expenditures	% of Total Expend.	2013 Budgeted Expenditures	Increase or Decrease \$ Amount	%	2013 Adjusted Expenditures	Increase or Decrease \$ Amount	%
GENERAL EXPENSE								
Promos and Celebrations	120,425	0.21%	\$118,925	1,500	1.26%	123,625	(3,200)	-2.59%
Employee Fringe Benefits	16,785,250	29.56%	\$16,784,750	500	0.00%	16,797,000	(11,750)	-0.07%
General Expenses	776,740	1.37%	\$1,955,334	(1,178,594)	-60.28%	1,407,979	(631,239)	-44.83%
TOTAL GENERAL EXPENSE	\$17,682,415	31.16%	\$18,859,009	(\$1,176,594)	-6.24%	\$18,328,604	(\$646,189)	-3.53%
TOTAL GENERAL FUND EXPENDITURES	\$56,774,454	100.00%	\$56,097,947	\$676,507	1.21%	\$57,218,600	(\$444,146)	-0.78%
SPECIAL REVENUE FUNDS EXPENDITURES								
Office of Cable Communications	728,031	9.03%	728,018	13	0.00%	728,018	13	0.00%
Community Development Programs	1,210,401	15.01%	1,294,255	(83,854)	-6.48%	1,294,255	(83,854)	-6.48%
Housing Assistance Programs	3,599,342	44.63%	3,810,651	(211,309)	-5.55%	3,810,651	(211,309)	-5.55%
Federal & State Health Grants	468,749	5.81%	455,615	13,134	2.88%	497,415	(28,666)	-5.76%
Police & Fire Grants & Info. Tech. Jnt Vnt. & MMSD	1,562,848	19.38%	1,964,323	(401,475)	-20.44%	1,878,139	(315,291)	-16.79%
FIRE First Ring Industrial Rdvlpmt Enterprise	496,104	6.15%	200,000	296,104	148.05%	200,000	296,104	148.05%
TOTAL SPECIAL REVENUE FUND EXPENDITURES	\$8,065,475	100.01%	\$8,452,862	(\$387,387)	-4.58%	\$8,408,478	(\$343,003)	-4.08%
CAPITAL PROJECTS FUND								
Capital Improvements	\$4,376,000	32.84%	\$4,124,000	\$252,000	6.11%	4,124,000	\$252,000	6.11%
TIF Improvements	8,949,675	67.16%	6,289,507	2,660,168	42.30%	6,289,507	2,660,168	42.30%
TOTAL CAPITAL PROJECT FUNDS EXPENDITURES	\$13,325,675	100.00%	\$10,413,507	\$2,912,168	27.97%	\$10,413,507	\$2,912,168	27.97%
DEBT SERVICE FUNDS								
General Debt Service Expenditures	\$3,901,186	49.90%	\$3,932,076	(\$30,890)	-0.79%	3,932,076	(\$30,890)	-0.79%
Hospital & TIF Debt Service Expenditures	3,916,148	50.10%	4,436,009	(\$519,861)	-11.72%	4,436,009	(\$519,861)	-11.72%
TOTAL DEBT SERVICE FUNDS EXPENDITURES	\$7,817,334	100.00%	\$8,368,085	(\$550,751)	-6.58%	\$8,368,085	(\$550,751)	-6.58%
ENTERPRISE FUND EXPENDITURES								
Parking System	66,711	0.34%	\$64,787	\$1,924	2.97%	64,787	\$1,924	2.97%
Beloit Rd Public Housing	304,708	1.57%	376,916	(72,208)	-19.16%	376,916	(72,208)	-19.16%
Storm Sewer Program	2,896,847	14.82%	2,810,890	85,957	3.06%	2,810,890	85,957	3.06%
Water Utility	7,577,441	38.77%	7,424,038	153,403	2.07%	7,424,038	153,403	2.07%
Sanitary Utility	6,576,593	33.65%	6,553,286	23,307	0.36%	6,553,286	23,307	0.36%
Solid Waste Fund	2,124,583	10.87%	2,275,165	(150,582)	-6.62%	2,275,165	(150,582)	-6.62%
TOTAL ENTERPRISE FUNDS EXPENDITURES	\$19,546,883	100.02%	\$19,505,082	\$41,801	0.21%	\$19,505,082	\$41,801	0.21%
INTERNAL SERVICE FUND								
Employee Health Insurance Fund	16,620,000	100.10%	16,736,200	(\$116,200)	-0.69%	16,736,200	(\$116,200)	-0.69%
Liability Insurance Pool Expenditures	100,011	0.58%	97,181	\$2,830	2.91%	97,181	\$2,830	2.91%
TOTAL INTERNAL SERVICE FUND EXPENDITURES	\$16,720,011	100.10%	\$16,833,381	(\$113,370)	-0.67%	\$16,833,381	(\$113,370)	-0.67%
TOTAL ALL CITY EXPENDITURES	\$122,249,832	100.00%	\$119,670,864	\$2,578,968	2.16%	\$120,747,133	\$1,502,699	1.24%

City of West Allis
Comparison of Prior Years Expense With 2014 Expenditures

DEPARTMENT OR ACTIVITY	2011 Actual	2012 Actual	2013 Estimated Expenditures	2014 Expenditure Requests	Mayoral Additions/ Deletions	2014 Mayoral Expenditures	2014 Expenditures
POLICY MAKING							
Common Council (elected)	\$272,750	\$258,642	\$99,440	100,200	\$0	\$100,200	\$100,200
Mayor (elected)	\$125,170	\$124,230	\$80,896	84,288	\$0	\$84,288	84,288
TOTAL POLICY MAKING	\$397,920	\$382,872	\$180,336	\$184,488	\$0	\$184,488	\$184,488
LEGAL, JUDICIAL, VALUATION							
City Attorney (elected)	\$662,378	\$642,848	\$473,850	482,750	\$0	\$482,750	\$482,750
Municipal Court (elected)	\$418,761	\$333,302	\$309,993	332,807	(\$8,000)	\$324,807	\$324,807
City Assessor	\$523,774	\$508,861	\$380,206	370,345	\$0	\$370,345	\$370,345
TOTAL LEGAL, JUDICIAL, VALUATION	\$1,604,913	\$1,485,011	\$1,164,049	\$1,185,902	(\$8,000)	\$1,177,902	\$1,177,902
ADMINISTRATION							
City Administrative Office	\$205,041	\$202,094	\$154,025	236,857	\$0	\$236,857	\$236,857
Information Technology	\$939,810	\$961,654	\$849,109	849,458	(\$4,000)	\$845,458	\$845,458
Purchasing/Central Services	\$996,618	\$588,315	\$627,347	599,040	(\$4,000)	\$595,040	\$595,040
Human Resources	\$422,838	\$433,140	\$338,006	333,743	\$0	\$333,743	\$333,743
Finance	\$450,647	\$362,856	\$358,268	336,380	\$0	\$336,380	\$336,380
City Clerk/Treasurer	\$549,788	\$664,510	\$476,310	463,143	\$0	\$463,143	\$463,143
TOTAL ADMINISTRATION	\$3,564,740	\$3,212,569	\$2,803,065	\$2,818,621	(\$8,000)	\$2,810,621	\$2,810,621
HEALTH, SAFETY, CULTURE							
Police & Fire Commission	\$32,821	\$37,685	\$21,500	20,000	\$0	\$20,000	\$20,000
Police Department	\$17,439,835	\$18,265,139	\$11,820,097	11,860,010	(\$43,120)	\$11,816,890	\$11,816,890
Fire Department	\$12,568,211	\$12,485,316	\$9,128,869	9,037,819	(\$2,000)	\$9,035,819	\$9,035,819
Planning (Development)	\$214,054	\$257,941	\$227,314	228,247	\$2,000	\$230,247	\$230,247
Bldg Inspection & Zoning & Neighborhood Services	\$1,161,282	\$1,023,443	\$810,117	832,045	(\$7,500)	\$824,545	\$824,545
Health Department	\$2,045,684	\$1,826,688	\$1,611,882	1,602,885	(\$291)	\$1,602,594	\$1,602,594
Senior Center	\$195,927	\$213,811	\$178,746	179,167	(\$4,455)	\$174,712	\$174,712
Public Library	\$2,166,594	\$2,117,141	\$1,908,316	1,895,327	\$0	\$1,895,327	\$1,895,327
TOTAL HEALTH, SAFETY, CULTURE	\$35,824,408	\$36,227,165	\$25,706,841	\$25,655,500	(\$55,366)	\$25,600,134	\$25,600,134
PUBLIC WORKS, ENGINEERING							
Public Works	\$9,956,768	\$8,911,307	\$8,103,100	9,024,750	(\$622,800)	\$8,401,950	\$8,401,950
Engineering	\$1,207,751	\$1,181,435	\$932,605	933,619	(\$16,675)	\$916,944	\$916,944
TOTAL PUBLIC WORKS, ENGINEERING	\$11,164,518	\$10,092,742	\$9,035,705	\$9,958,369	(\$639,475)	\$9,318,894	\$9,318,894

City of West Allis
Comparison of Prior Years Expense With 2014 Expenditures

DEPARTMENT OR ACTIVITY	2011 Actual	2012 Actual	2013 Estimated Expenditures	2014 Expenditure Requests	Mayoral Additions/ Deletions	2014 Mayoral Expenditures	2014 Expenditures
GENERAL EXPENSE							
Promos and Celebrations	\$83,956	\$95,385	\$123,625	120,425	\$0	\$120,425	\$120,425
Employee Fringe Benefits	\$552,288	\$968,511	\$16,297,000	16,860,250	(\$75,000)	\$16,785,250	\$16,785,250
General Expenses	\$924,499	\$633,121	\$1,407,979	801,740	(\$25,000)	\$776,740	\$776,740
TOTAL GENERAL EXPENSE	\$1,560,743	\$1,697,017	\$17,828,604	\$17,782,415	(\$100,000)	\$17,682,415	\$17,682,415
TOTAL GENERAL FUND EXPENDITURES	\$54,117,243	\$53,097,376	\$56,718,600	\$57,585,295	(\$810,841)	\$56,774,454	\$56,774,454
SPECIAL REVENUE FUNDS EXPENDITURES							
Office of Cable Communications	656,205	737,154	728,018	728,031	0	728,031	728,031
Community Development Programs	1,865,729	1,299,387	1,294,255	1,210,401	0	1,210,401	1,210,401
Housing Assistance Programs	3,992,983	3,142,480	3,810,651	3,599,342	0	3,599,342	3,599,342
Federal & State Health Grants	484,120	462,749	497,415	468,749	0	468,749	468,749
Police & Fire Grants & Info. Tech. Jnt Vnt. & MMSD	2,097,053	2,025,560	1,732,065	1,562,848	0	1,562,848	1,562,848
FIRE First Ring Industrial Rdlvpmnt Enterprise	253,044	326,847	400,000	496,104	0	496,104	496,104
TOTAL SPECIAL REVENUE FUND EXPENDITURES	\$9,349,134	\$7,994,177	\$8,462,404	\$8,065,475	\$0	\$8,065,475	\$8,065,475
CAPITAL PROJECTS FUND EXPENDITURES							
Capital Improvements	\$4,726,863	\$3,763,837	\$4,124,000	\$4,376,000	\$0	\$4,376,000	\$4,376,000
TIF Improvements	401,777	1,628,065	159,000	\$8,949,675	0	8,949,675	8,949,675
TOTAL CAPITAL PROJECTS FUNDS EXPENDITURE	\$5,128,640	\$5,391,902	\$4,283,000	\$13,325,675	\$0	\$13,325,675	\$13,325,675
DEBT							
General Debt Service Expenditures	\$3,645,421	\$9,142,965	\$6,396,067	\$3,901,186	\$0	\$3,901,186	\$3,901,186
Hospital & TIF Debt Service Expenditures	4,776,730	3,892,200	4,436,009	\$3,916,148	0	\$3,916,148	\$3,916,148
TOTAL DEBT SERVICE FUND EXPENDITURES	\$8,422,151	\$13,035,165	\$10,832,076	\$7,817,334	\$0	\$7,817,334	\$7,817,334
ENTERPRISE FUNDS EXPENDITURES							
Parking System	\$64,651	\$38,123	\$46,968	\$66,711	\$0	\$66,711	\$66,711
Beloit Rd Public Housing	526,808	254,463	376,916	\$304,708	0	304,708	\$304,708
Storm Water Program	2,504,241	2,526,502	2,444,548	\$2,896,847	0	2,896,847	\$2,896,847
Water Utility	6,883,372	7,122,873	7,421,280	\$7,577,441	0	7,577,441	\$7,577,441
Sanitary Sewer Utility	5,923,925	6,007,585	6,142,535	\$6,576,593	0	6,576,593	\$6,576,593
Solid Waste Fund	1,735,882	1,822,900	1,869,722	\$2,124,583	0	2,124,583	\$2,124,583
TOTAL ENTERPRISE FUNDS EXPENDITURES	\$17,638,879	\$17,772,446	\$18,301,969	\$19,546,883	\$0	\$19,546,883	\$19,546,883
INTERNAL SERVICE FUND							
Employee Health Insurance Fund	\$17,367,868	\$15,885,896	\$16,194,451	\$16,620,000	\$0	\$16,620,000	\$16,620,000
Liability Insurance Pool Expenditures	\$86,280	\$92,506	\$95,166	\$100,011	\$0	\$100,011	\$100,011
TOTAL INTERNAL SERVICE FUND EXPENDITURES	\$17,454,148	\$15,978,402	\$16,289,617	\$16,720,011	\$0	\$16,720,011	\$16,720,011
TOTAL ALL CITY EXPENDITURES	\$112,110,195	\$113,269,468	\$114,887,666	\$123,060,673	(\$810,841)	\$122,249,832	\$122,249,832

City of West Allis
Summary of 2013 Estimated Expenditure Balances

DEPARTMENT OR ACTIVITY	2013 Adopted Expenditures	Carryovers & Transfers	2013 Adjusted Expenditures	2013 Estimated Expenditures	Est. 2013 Carryovers & Transfers*	Estimated Expend. Balances 12/31/2013
POLICY MAKING						
Common Council	\$99,440	\$0	\$99,440	\$99,440	\$0	\$0
Mayor	\$80,396	500	80,896	\$80,896	0	0
TOTAL POLICY MAKING	\$179,836	\$500	\$180,336	\$180,336	\$0	\$0
LEGAL, JUDICIAL, VALUATION						
City Attorney (elected)	\$455,333	\$18,517	\$473,850	\$473,850	\$0	\$0
Municipal Court (elected)	\$303,806	\$6,187	309,993	\$309,993	0	0
City Assessor	\$351,787	\$28,419	380,206	\$380,206	0	0
TOTAL LEGAL, JUDICIAL, VALUATION	\$1,110,926	\$53,123	\$1,164,049	\$1,164,049	\$0	\$0
ADMINISTRATION						
City Administrative Office	\$148,448	\$5,577	\$154,025	\$154,025	\$0	\$0
Information Technology	\$769,602	\$79,507	849,109	\$849,109	0	0
Purchasing/Central Services	\$541,113	\$86,234	627,347	\$627,347	0	0
Human Resources	\$316,188	\$21,818	338,006	\$338,006	0	0
Finance	\$328,585	\$29,683	358,268	\$358,268	0	0
City Clerk/Treasurer	\$443,066	\$33,244	476,310	\$476,310	0	0
TOTAL ADMINISTRATION	\$2,547,002	\$256,063	\$2,803,065	\$2,803,065	\$0	\$0
HEALTH, SAFETY, CULTURE						
Police & Fire Commission	\$19,500	\$2,000	\$21,500	\$21,500	\$0	\$0
Police Department	\$11,602,037	\$218,060	11,820,097	\$11,820,097	0	0
Fire Department	\$8,496,896	\$631,973	9,128,869	\$9,128,869	0	0
Planning (Development)	\$219,258	\$8,056	227,314	\$227,314	0	0
Bldg Inspection & Zoning & Neighborhood Services	\$780,710	\$29,407	810,117	\$810,117	0	0
Health Department	\$1,520,220	\$91,662	1,611,882	\$1,611,882	0	0
Senior Center	\$171,786	\$6,960	178,746	\$178,746	0	0
Public Library	\$1,824,006	\$84,310	1,908,316	\$1,908,316	0	0
TOTAL HEALTH, SAFETY, CULTURE	\$24,634,413	\$1,072,428	\$25,706,841	\$25,706,841	\$0	\$0
PUBLIC WORKS, ENGINEERING						
Public Works:						
Public Works Programs	\$7,881,665	\$221,435	\$8,103,100	\$8,103,100	\$0	\$0
Engineering	\$885,096	\$47,509	932,605	\$932,605	0	0
TOTAL PUBLIC WORKS, ENGINEERING	\$8,766,761	\$268,944	\$9,035,705	\$9,035,705	\$0	\$0

City of West Allis
Summary of 2013 Estimated Expenditure Balances

	2013 Adopted Expenditures	Carryovers & Transfers	2013 Adjusted Expenditures	2013 Estimated Expenditures	Est. 2013 Carryovers & Transfers*	Estimated Expend. Balances 12/31/2013
GENERAL EXPENSE						
Promos and Celebrations	118,925	\$4,700	123,625	\$123,625	0	0
Employee Fringe Benefits	16,784,750	\$12,250	16,797,000	\$16,297,000	0	500,000
General Expenses	1,955,334	(\$547,355)	1,407,979	\$1,407,979	0	0
TOTAL GENERAL EXPENSE	\$18,859,009	(\$530,405)	\$18,328,604	\$17,828,604	\$0	\$500,000
TOTAL GENERAL FUND EXPENDITURES	\$56,097,947	\$1,120,653	\$57,218,600	\$56,718,600	\$0	\$500,000
SPECIAL REVENUE FUNDS EXPENDITURES						
Office of Cable Communications	728,018	0	728,018	\$728,018	0	0
Community Development Programs	1,294,255	0	1,294,255	\$1,294,255	0	0
Housing Assistance Programs	3,810,651	0	3,810,651	\$3,810,651	0	0
Federal & State Health Grants	455,615	0	497,415	\$497,415	0	0
Police & Fire Grants & Info. Tech. Jnt Vnt. & MMSD	1,964,323	0	1,878,139	\$1,732,065	0	146,074
FIRE First Ring Industrial Rdvlpmnt Enterprise	200,000	0	200,000	\$400,000	0	(200,000)
TOTAL SPECIAL REVENUE FUND EXPENDITURES	\$8,452,862	\$0	\$8,408,478	\$8,462,404	\$0	(\$53,926)
CAPITAL PROJECTS FUND						
Capital Improvements	\$4,124,000	\$0	\$4,124,000	\$4,124,000	\$0	\$0
TIF Improvements	6,289,507	0	6,289,507	\$159,000	0	6,130,507
TOTAL CAPITAL PROJECTS FUNDS EXPENDITURES	\$10,413,507	\$0	\$10,413,507	\$4,283,000	\$0	\$6,130,507
DEBT						
General Debt Service Expenditures	\$3,932,076	\$0	\$3,932,076	\$6,396,067	\$0	(\$2,463,991)
Hospital & TIF Debt Service Expenditures	4,436,009	0	4,436,009	\$4,436,009	0	0
TOTAL DEBT SERVICE FUND EXPENDITURES	\$8,368,085	\$0	\$8,368,085	\$10,832,076	\$0	(\$2,463,991)
ENTERPRISE FUNDS EXPENDITURES						
Parking System	\$64,787	\$0	\$64,787	\$46,968	\$0	\$17,819
Beloit Rd Public Housing	376,916	0	\$376,916	376,916	0	0
Storm Sewer Program	2,810,890	0	\$2,810,890	2,444,548	0	366,342
Water Utility	7,424,038	0	7,424,038	7,421,280	0	2,758
Sanitary Utility	6,553,286	0	6,553,286	6,142,535	0	410,751
Solid Waste Fund	2,275,165	0	2,275,165	1,869,722	0	405,443
TOTAL ENTERPRISE FUNDS EXPENDITURES	\$19,505,082	\$0	\$19,505,082	\$18,301,969	\$0	\$1,203,113
INTERNAL SERVICE FUND						
Employee Health Insurance Fund	16,736,200	\$0	\$16,736,200	\$16,194,451	\$0	\$541,749
Liability Insurance Pool Expenditures	97,181	\$0	\$97,181	\$95,166	\$0	\$2,015
TOTAL INTERNAL SERVICE FUND EXPENDITURES	\$16,833,381	\$0	\$16,833,381	\$16,289,617	\$0	\$543,764
TOTAL ALL CITY EXPENDITURES	\$119,670,864	\$1,120,653	\$120,747,133	\$114,887,666	\$0	\$5,859,467

**Comparison of 2014 Dept. Expenditures with
Salaries & Fringe Benefits**

DEPARTMENT OR ACTIVITY	2014 Expenditures	2014 Salaries	Salaries As a % of Expenditures	2014 Fringe Benefits	Fringes As a % of Salaries
POLICY MAKING					
Common Council	\$100,200	\$77,800	78%	\$167,499	215%
Mayor	\$84,288	\$80,738	96%	39,304	49%
TOTAL POLICY MAKING	\$184,488	\$158,538	86%	\$206,803	130%
LEGAL, JUDICIAL, VALUATION					
City Attorney (elected)	\$482,750	\$452,650	94%	\$221,587	49%
Municipal Court (elected)	\$324,807	\$174,182	54%	84,854	49%
City Assessor	\$370,345	\$342,875	93%	169,625	49%
TOTAL LEGAL, JUDICIAL, VALUATION	\$1,177,902	\$969,707	82%	\$476,066	49%
ADMINISTRATION					
City Administrative Office	\$236,857	\$219,282	93%	\$108,418	49%
Information Technology	\$845,458	\$584,810	69%	287,383	49%
Purchasing/Central Services	\$595,040	\$323,390	54%	159,685	49%
Human Resources	\$333,743	\$309,653	93%	152,521	49%
Finance	\$336,380	\$323,200	96%	157,109	49%
City Clerk/Treasurer	\$463,143	\$353,338	76%	152,966	43%
TOTAL ADMINISTRATION	\$2,810,621	\$2,113,673	75%	\$1,018,082	48%
HEALTH, SAFETY, & CULTURE					
Police & Fire Commission	\$20,000	\$0	0%	\$0	0%
Police Department	\$11,816,890	\$10,765,640	91%	6,100,061	57%
Fire Department	\$9,035,819	\$8,328,716	92%	4,629,280	56%
Planning (Development)	\$230,247	\$215,892	94%	107,190	50%
Bldg Inspection & Zoning & Neighborhood Services	\$824,545	\$797,060	97%	371,780	47%
Health Department	\$1,602,594	\$1,506,968	94%	736,443	49%
Senior Center	\$174,712	\$142,207	81%	70,606	50%
Public Library	\$1,895,327	\$1,312,484	69%	651,648	50%
TOTAL HEALTH, SAFETY, & CULTURE	\$25,600,134	\$23,068,967	90%	\$12,667,008	55%

**Comparison of 2014 Dept. Expenditures with
Salaries & Fringe Benefits**

	2014 Expenditures	2014 Salaries	Salaries As a % of Expenditures	2014 Fringe Benefits	Fringes As a % of Salaries
PUBLIC WORKS, ENGINEERING					
Public Works:					
Public Works Programs	\$8,401,950	\$5,182,745	62%	\$2,573,233	50%
Engineering	\$916,944	\$844,294	92%	\$419,192	50%
TOTAL PUBLIC WORKS, ENGINEERING	\$9,318,894	\$6,027,039	65%	\$2,992,425	50%
TOTALS	\$39,090,039	\$32,337,924	83%	\$17,360,384	54%

* Benefits

Social Security 7.65% except Fire. (1.45% for approx. 70% of payroll)

Wisconsin Retirement: (represents Employer Share and Employer-Paid Employee share)

 General - 7.00% (7.00% + 0%)

 Elected Officials - 7.75% (7.75% + 0%)

 Police - 11.56% (10.56% + 1%)

 Fire - 15.16% (13.70% + 0.46% + 1%)

**CITY OF WEST ALLIS
2014 REGULAR POSITIONS**

Regular Positions Per 2013 Budget	518.83
Net Positions Adjustments During/For 2013	-0.30
	518.53
Less: Positions Dropped by Departments	-3.00
Add: Positions Requested by Departments	2.00
	517.53
Net Positions Adjustments by Mayor	-2.00
Position Adjustments by Common Council	0.00
Regular Positions for 2014 Budget	515.53

Authorized for:	1970	744.00
	1975	677.00
	1980	656.50
	1985	629.50
	1990	571.35
	1995	554.20
	2000	558.57
	2005	526.20
	2010	518.04
	2011	517.73
	2012	514.08
	2013	518.83
	2014	515.53

CITY OF WEST ALLIS
REGULAR POSITIONS
2014

Department or Division	2013 Auth.	2013 Adjsmts.	Total Positions				2014 Auth.	Police Assoc. Fire Assoc.	Labor Service	Admin. & Clerical	Nurses Engr.& Techn.	Prof. Superv. Conf.	Deputy & Asst. Service	Exec.& Mangrl. Service	Other
			2014 Dropped by Dept.	2014 Reqstd. by Dept.	2014 Adjsmts. by Mayor	2014 Adjsmts. by Council									
Mayor	1.25					1.25						0.25			1.00
City Attorney	5.75					5.75						4.75			1.00
Municipal Court	2.75					2.75			2.00						0.75
City Assessor	5.75					5.75			4.75					1.00	
Administration															
City Administrative Office	1.75			1.00		2.75						1.75		1.00	
Information Technology	9.00			1.00		10.00			6.00			3.00		1.00	
Purch./Central Serv.	5.50					5.50			4.50					1.00	
Human Resources	4.50					4.50						3.50		1.00	
Finance	5.35	(0.30)				5.05			2.40			1.65		1.00	
Clerk/Treasurer	5.75					5.75			4.25			1.50			
Police Department	159.55					159.55	113.00	2.00	25.55			16.00	2.00	1.00	
Fire Department	110.00		(3.00)			107.00	98.00					8.00		1.00	
Planning (Development)	3.03					3.03			0.57			1.36		1.10	
Bldg Insp & Nghbrhd Svcs	11.55					11.55			8.50			1.00	1.00	1.00	0.05
Health Department	24.90					24.90		1.00	9.95	9.05		2.90	1.00	1.00	
Senior Center	2.20					2.20		0.50				1.70			
Public Library	21.50					21.50		2.00	9.00			9.50		1.00	
Public Works															
Administration	4.50					4.50			2.00			1.00	1.00	0.50	
Building & Electrical	29.50					29.50			28.00				1.50		
Street & Sanitation	56.00				(2.00)	54.00			50.00			3.00	1.00		
Forestry	16.00					16.00			15.00				1.00		
Fleet Services	13.00					13.00			12.00				1.00		
Inventory Services	3.50					3.50			3.00				0.50		
Engineering	16.25					16.25			1.75	10.00		1.00	3.00	0.50	
TOTALS	518.83	(0.30)	(3.00)	2.00	(2.00)	0.00	515.53	211.00	115.50	79.22	19.05	61.86	13.00	13.10	2.80

CITY OF WEST ALLIS
2014 OTHER POSITIONS

Department or Division	Number of Positions					Type of Positions		
	2013 Auth.	2013 Adjmts.	2014 Dropped by Dept.	2014 Reqstd. by Dept.	2014 Adjmts. by Council	2014 Auth.	Existing (2013)	Deletions/New Request (2014)
Common Council	10.00					10.00	Alderpersons	--
Mayor	0.00					0.00	--	--
City Attorney	1.00					1.00	Legal Intern	--
Municipal Court Administration	1.00					1.00	Supplm. Secy. Support	--
Cable Communications	3.10	(0.10)				3.00	FT Cable Comm. Coord., FT Video Prod. Asst. III, FT Video Prod. Asst. II Clerk/Secy., Video Prod. Interns	--
Clerk/Treasurer	126.25					126.25	Election/Poll Workers (125), DepTr (.5), Clk III (.5), Clerk I (.25)	--
Finance	1.50	(0.50)				1.00	FT Grants Acct. Specialist	--
Bldg Insp & Nghbrhd Svcs	5.00					5.00	PT Plmbg. Insp., 2 Proj. Insp. (1.7 FTE/CDBG) & Two Clerks .75 (CDBG)	--
Development (includes Plng., Hsng. & Econ. Dev.)	11.00					11.00	Dir. of Dev., FT CD Mgr., Rehab. Spec., Hsng. Spec. (2), Prin. Sec., Clerk I (.5 FTE), Intern, Rehab Spec., Plnr. I/CD, Hsng. Tech.	--
Police Department	11.00					11.00	5 Commun. Aide, 3 Night Parking Takers, 1 PT Cleaner, Temp Clk, GA Clk	--
Fire Department	1.00					1.00	PT Clerical	--
Health Department	7.60					7.60	Mkt. Attns., Pub. Hlth Anlyst, WIC Dir. Cl. Typ. (WIC), RN Pool, 1 PN Care Coord., 1 Nurse Job Share (MCH Grant), Pub. Hlth Nutr (2), Nurse (Prev. Gr.)	--
Public Library	30.00					30.00	Libr. Assts., Aides, Custodians, Pages	--
Public Works Operations								
Bldg. & Elec. Serv.	3.00					3.00	Laborers	--
Street & Sanitation	7.00					7.00	Laborers	--
Forestry	10.00					10.00	Laborers	--
Equip. Repair	1.00					1.00	Laborers	--
Inventory Services								
Water	24.00					24.00	Water Utility Employees, Fin. Billing Clk., Fin. Acct., Admin. Intern	--
Engineering	3.00					3.00	H.S. Co-op, College Co-op, Spec. Assmt. Clk (CIP)	--
TOTALS	256.45	(0.60)	0.00	0.00	0.00	255.85		

CITY OF WEST ALLIS
Summary of Fund Balances
12/31/2012 (Audited)

	Balance 1/1/2012	2012 Revenues (Expenses)	Transfers			Balance 12/31/2012	Resvrs To Be Used As Rev. in 13 budget	Resvrs Re- tained for Apptd./Re- strctd.purp.	Unapprt./ Unrestr. Balance 1/1/2013
			In	Out					
GENERAL FUND									
Unrestricted Fund Balance									
Unassigned - General Fund Balance	\$6,278,542	\$55,495,620	\$148,500	5	\$100,000	1			\$3,966,457
		<u>-\$53,097,376</u>	\$625,000	7	\$1,241,674	2			
			\$297,054	9	\$477,444	4			
			\$642,315	10	\$625,000	6			
			\$1,208,155	2	\$161,675	8			
			\$163,940	15	\$644,875	11			
			\$26,281	8	\$179,056	12			
					\$100,000	13			
					\$235,000	14			
					\$343,077	16			
					\$3,713,772	3			
			\$57,832	17	\$57,832	17			
Assigned for Contingency Fund	\$2,683,049	\$0	\$477,444	4	\$148,500	5			\$3,011,993
Assigned for Liability Insurance	\$1,200,000	\$0	\$0		\$0			\$1,200,000	
Assigned for Land & Bldg. Acquisition	\$820,863	\$0	\$343,077	16	\$163,940	15		\$1,000,000	
Assigned for Capital Projects related to public access, green initiatives & internal rehabs.	\$500,000	\$0	\$0		\$0			\$500,000	
Assigned for Public Works Capital Replacements such as boilers/carpet/roofs/chillers	\$200,000	\$0	\$100,000	13				\$300,000	
Assigned for Post Retirement Benefits	\$7,765,000	\$0	\$235,000	14	\$0			\$8,000,000	
Assigned for 27th Payroll	\$1,711,357	\$0	\$100,000	1	\$0			\$1,811,357	
Assigned for Workers' Comp. Ins.	\$1,500,000	\$0	\$0		\$0			\$1,500,000	
Assigned for Gen'l Fund to be Applied to Reduce Tax Levy	\$1,590,000	\$0	\$625,000	6	\$625,000	7	\$300,000	\$1,290,000	
Assigned for Cap. Accum -General	\$1,914,233	\$0	\$161,675	8	\$26,281	8		\$2,049,627	
Assigned for Safety, Productivity/Oper. Improvmt	\$100,000	\$0	\$57,832	17	\$57,832	17		\$100,000	
Assigned for Strategic Plan Implementation	\$97,500	\$0	\$0		\$0			\$97,500	
Assigned for Dental Insurance	\$50,000	\$0	\$0		\$0			\$50,000	
Assigned for Tax Refund	\$100,000	\$0	\$0		\$0			\$100,000	
Non-Spendable Fund Balance									
for Carry-overs committed change	\$297,054	\$0	\$644,875	11	\$297,054	9		\$644,875	
for Encumbrances committed change	\$642,315	\$0	\$179,056	12	\$642,315	10		\$179,056	
for Receivables	\$3,746,259	\$0	\$3,713,772	3	\$0	3		\$7,460,031	
for Inventory/Prepaid Items	\$1,208,155	\$0	\$1,241,674	2	\$1,208,155	2		\$1,241,674	
Total for General Fund	\$32,404,327	\$2,398,244	\$11,048,483		\$11,048,482		\$300,000	\$27,524,121	\$6,978,450

CITY OF WEST ALLIS
Summary of Fund Balances
12/31/2012 (Audited)

	Balance 1/1/2012	2012 Revenues (Expenses)	In	Transfers Out	Balance 12/31/2012	Resvrs To Be Used As Rev. In 13 budget	Resvrs Re- tained for Apprtd./Re- strctd.purp.	Unapprtd./ Unrestr. Balance 1/1/2013
SPECIAL REVENUE FUND								
Restricted Fund Balances								
FIRE - First Ring Industrial Re-dvlpmnt Enterprise	\$1,902,963	\$972,063	\$0	\$0	\$2,875,026		\$2,875,026	
Terchak Endowment Fund	\$946,490	\$69,532	\$0	\$0	\$1,016,022		\$1,016,022	
Component Units	\$2,849,453	\$1,041,595	\$0	\$0	\$3,891,048	\$0	\$3,891,048	\$0
Certificate & Voucher Programs. Fnd Bal. (CDA)	\$675,717	(\$18,909)	\$0	\$0	\$656,808		\$656,808	
Rental Rehab Fund Balance	\$432,709	\$0	\$0	\$0	\$432,709		\$432,709	
First Home Buyer	\$291,610	(\$66,205)	\$0	\$0	\$225,405		\$225,405	
Library Endowment	\$38,829	\$29,591	\$0	\$0	\$68,420		\$68,420	
WI Act 102 - & other EMS Grant Fund Balance	\$79,120	\$2,039	\$0	\$0	\$81,159		\$81,159	
Centennial Fund	\$33	\$90	\$0	\$0	\$123		\$123	
Miscellaneous Grants (Block/Health/Police)	\$42	(\$42)	\$0	\$0	\$0		\$0	
Special Revenue Non-Component Units	\$1,518,060	(\$53,436)	\$0	\$0	\$1,464,624	\$0	\$1,464,624	\$0
Committed Fund Balances								
Information Technology Joint Venture	\$68,251	\$18,905	\$0	\$0	\$87,156		\$87,156	
Cable TV Fund Balance	\$793,928	(\$2,518)	\$0	\$0	\$791,410		\$791,410	
Special Revenue Non-Component Units	\$862,179	\$16,387	\$0	\$0	\$878,566	\$0	\$878,566	\$0
Total Special Revenue Non-Component Uni	\$2,380,239	(\$37,049)	\$0	\$0	\$2,343,190	\$0	\$2,343,190	\$0
Total for Special Revenue Fund	\$5,229,692	\$1,004,546	\$0	\$0	\$6,234,238	\$0	\$6,234,238	\$0
DEBT SERVICE FUND								
Debt Service Reserve Fund	\$183,320	\$4,548	\$0	\$0	\$187,868		\$187,868	
Total for Debt Service Fund	\$183,320	\$4,548	\$0	\$0	\$187,868	\$0	\$187,868	\$0
ENTERPRISE FUND - Retained Earnings								
Water Utility	\$15,537,223	\$853,790	\$0	\$0	\$16,391,013		\$13,233,368	\$3,157,645
Parking Utility	\$1,096,799	\$26,371	\$0	\$0	\$1,123,170		\$905,726	\$217,444
Solid Waste Fund	\$1,529,517	\$856,906	\$0	\$0	\$2,386,423		\$192,693	\$2,193,730
Storm Water Program	\$30,977,473	\$1,301,102	\$0	\$0	\$32,278,575		\$30,529,247	\$1,749,328
Sanitary Sewer	\$13,207,390	\$1,557,456	\$0	\$0	\$14,764,846		\$10,487,475	\$4,277,371
Beliot Rd. Public Housing	\$5,814,991	\$248,392	\$0	\$0	\$6,063,383		\$0	\$6,063,383
Total for Enterprise Fund	\$68,163,393	\$4,844,017	\$0	\$0	\$73,007,410	\$0	\$55,348,509	\$17,658,901
CAPITAL PROJECTS FUND								
Project Fund - TIF's	\$1,399,297	(\$277,935)	\$0	\$0	\$1,121,362		\$1,121,362	
Project Fund - General	(\$1,115,358)	\$591,217	\$252,440	5/16	(\$271,701)		(\$271,701)	
Total for Capital Projects Fund	\$283,939	\$313,282	\$252,440	\$0	\$849,661	\$0	\$849,661	\$0
INTERNAL SERVICE FUND								
Health Insurance	\$7,643,121	\$1,342,190	\$0	\$0	\$8,985,311		\$3,160,261	\$5,825,050
Internal Service Reserve - Liability Insurance	\$3,244,299	\$0	\$0	\$0	\$3,244,299			\$3,244,299
Total for Internal Service Fund	\$10,887,420	\$1,342,190	\$0	\$0	\$12,229,610	\$0	\$3,160,261	\$9,069,349
TOTAL OF ALL FUNDS	\$117,152,091	\$9,906,827	\$11,300,923	\$11,048,482	\$127,311,358	\$300,000	\$93,304,658	\$33,706,700

KEY TO 2012 FUND BALANCE NOTATIONS

- 1 Transfer to Reserved for 27th Payroll
- 2 Transfer to Reserved for Inventory/Prepaid Items
- 3 Transfer to Reserve for Receivables - includes Hospital Investment & Beloit Rd Investment
- 4 Transfer to Contingency Fund (see related transaction page)
- 5 Transfer from Contingency Fund (see related transaction page)
- 6 Transfer to 2013 and future Tax Levy Reduction
- 7 Transfer in - 2012 Tax Levy reduction \$625,000
- 8 Transfer to Designated for Cap. Accum Account (see related transaction page)
- 9 Rev 2011 Transfer to Designated for Carry-overs
- 10 Rev 2011 Transfer to Reserve for Encumbrances
- 11 Estimated 2012 Transfer to Designated for Carry-overs
- 12 Estimated 2012 Transfer to Reserve for Encumbrances
- 13 Transfer to Designated for Public Works Capital Projects reservation
- 14 Transfer to Post Retirement Benefits
- 15 Transfer from Land & Bldg Fund to pay for municipal court modifications
- 16 Transfer from Fund Balance to repay Land & Bldg Fund transfer in 2011 and 2012 court modifications
- 17 Transfer from Safety, Productivity/Operational Imprv to General Fund for Fire Dept patient transport cots and space heaters to be purchased in 2012, replenish fund by 12/31/2012

**City of West Allis
Contingency Fund
Statement of Transactions
Audited 12/31/2012**

Account 100-0000-371-20-00

Contingency Fund Balance - 1/1/12 \$2,683,049

Transfers From General Fund:

Fire 2011-0050 Ambulances \$42,000
Police - (4) vehicles R2011-0210 \$85,444

to level of to approximately 5% \$350,000

Total Additions: \$477,444

Transfers to General Fund for 2012 Approved Requests:

Elections 2012-0104 Recall Elections (2) \$50,000
City Attorney 2012-0157 Litigation costs \$5,000
Police - 2012-0158 Police Chief recruitment \$5,000
Historical Society Roof (R2012-0162) \$88,500

Total Reductions \$148,500

Contingency Balance - 12/31/12 \$3,011,993

Designated for Cap. Accum -General

Account 100-0000-345.05-00

	1/1/2012	Increases 2012	Decreases 2012	12/31/2012
Assessor (05):				
Software/Hardware Replacement	\$15,000	\$0	\$0	\$15,000
Information Services Division (11):				
Computer & Networking (70-03)	\$28,079	\$0	\$0	\$28,079
AS400 (70-03)	\$34,268	\$0	\$0	\$34,268
Purchasing Division (12):				
Radio Communications/Digital (100-1202-517.70-03)	\$802,616	\$0	\$0	\$802,616
Phone System (100-1202-517.70-25)	\$232,824	\$0	-\$26,281	\$206,543
911 System/Reverse-Digital Communication System (70-03)	\$101,338	\$0	\$0	\$101,338
Printing Equipment (100-1203-517.70-03)	\$85,041	\$4,600	\$0	\$89,641
Optical/CD-Rom Imaging Equip. (70-20)	\$23,688	\$19,500	\$0	\$43,188
City Clerk/Treasurer (15):				
Voting Machine (100-1502-514.70-03)	\$110,038	\$5,000	\$0	\$115,038
Fire Department (22):				
Fire Vehicles (100-2201-522.70-03)	\$111,502	\$100,000	\$0	\$211,502
SCBA Replacement (100-2201-522.70-05)	\$224,435	\$25,000	\$0	\$249,435
Defibrillators replacement (100-2201-522.70-05)	\$6,163	\$1,575	\$0	\$7,738
Gas Meters (70-05)	\$1,871	\$0	\$0	\$1,871
Mobil Equipment	\$50,000	\$0	\$0	\$50,000
Library (35):				
Vehicle (100-3507-555.70-02)	\$27,000	\$3,000	\$0	\$30,000
Self Check System (100-3505-555.70-01)	\$25,900	\$0	\$0	\$25,900
Engineering Department (46):				
Computer & Networking	\$11,000	\$0	\$0	\$11,000
Vehicle (100-4601-533.70-02)	\$23,470	\$3,000	\$0	\$26,470
	\$1,914,233	\$161,675	-\$26,281	\$2,049,627

CITY OF WEST ALLIS
Summary of Fund Balances
Estimated 12/31/2013

	Balance 1/1/2013	2013 Revenues (Expenses)	Transfers				Balance 12/31/2013	Resvrs To Be Used As Rev. in 14 budget	Resvrs Re- tained for Apprtd./Re- strctd.purp.	Unapprtd./ Unrestr. Balance 1/1/2014
			In		Out					
GENERAL FUND										
Unrestricted Fund Balance										
Unassigned - General Fund Balance	\$3,966,457	\$56,848,788	\$13,300	5	\$100,000	1	\$3,214,701			\$3,214,701
		-\$56,718,600	\$600,000	7	\$1,241,674	2				
			\$644,875	9	\$0	4				
			\$179,056	10	\$600,000	6				
			\$1,241,674	2	\$264,075	8				
					\$300,000	11				
					\$294,900	8				
					\$200,000	12				
					\$200,000	13				
					\$600,000	16				
					\$250,000	17				
					\$0	3				
					\$100,000	15				
Assigned for Contingency Fund	\$3,011,993	\$0	\$0	4	\$13,300	5	\$2,998,693			\$2,998,693
Assigned for Liability Insurance	\$1,200,000	\$0	\$0		\$0		\$1,200,000	\$1,200,000		
Assigned for Land & Bldg. Acquisition	\$1,000,000	\$0	\$0		\$0		\$1,000,000	\$1,000,000		
Assigned for Capital Projects related to public access, green initiatives & internal rehabs.	\$500,000	\$0	\$0		\$0		\$500,000	\$500,000		
Assigned for Public Works Capital Replacements such as boilers/carpet/roofs/chillers	\$300,000	\$0	\$200,000	13	\$0		\$500,000	\$500,000		
Assigned for Post Retirement Benefits	\$8,000,000	\$0	\$0		\$0		\$8,000,000	\$8,000,000		
Assigned for 27th Payroll	\$1,811,357	\$0	\$100,000	1	\$0		\$1,911,357	\$1,911,357		
Assigned for Workers' Comp. Ins.	\$1,500,000	\$0	\$0		\$0		\$1,500,000	\$1,500,000		
Assigned for Gen'l Fund to be Applied to Reduce Tax Levy	\$1,590,000	\$0	\$600,000	6	\$600,000	7	\$1,590,000	\$600,000	\$990,000	
Assigned for Cap. Accum -General	\$2,049,627	\$0	\$264,075	8	\$294,900	8	\$2,018,802	\$2,018,802		
Assigned for Safety, Productivity/Oper. Improvmnts	\$100,000	\$0	\$100,000	15	\$0		\$200,000	\$200,000		
Assigned for Computer/Technology Improvements	\$0	\$0	\$250,000	17	\$0		\$250,000			
Assigned for Community & Econ Dev Investments	\$0	\$0	\$600,000	16	\$0		\$600,000			
Assigned for Strategic Plan Implementation	\$97,500	\$0	\$0		\$0		\$97,500	\$97,500		
Assigned for Dental Insurance	\$50,000	\$0	\$0		\$0		\$50,000	\$50,000		
Assigned for Tax Refund	\$100,000	\$0	\$0		\$0		\$100,000	\$100,000		
Non-Spendable Fund Balance										
for Carry-overs committed change	\$644,875	\$0	\$300,000	11	\$644,875	9	\$300,000	\$300,000		
for Encumbrances committed change	\$179,056	\$0	\$200,000	12	\$179,056	10	\$200,000	\$200,000		
for Receivables	\$7,460,031	\$0	\$0	3	\$0	3	\$7,460,031	\$7,460,031		
for Inventory/Prepaid Items	\$1,241,674	\$0	\$1,241,674	2	\$1,241,674	2	\$1,241,674	\$1,241,674		
Total for General Fund	\$34,802,571	\$130,188	\$8,829,554		\$6,829,554		\$34,932,758	\$600,000	\$27,269,364	\$6,213,394

CITY OF WEST ALLIS
Summary of Fund Balances
Estimated 12/31/2013

	Balance 1/1/2013	2013 Revenues (Expenses)	In	Transfers Out	Balance 12/31/2013	Resvrs To Be Used As Rev. in 14 budget	Resvrs Re- tained for Apprtd./Re- strctd.purp.	Unapprtd./ Unrestr. Balance 1/1/2014
SPECIAL REVENUE FUND								
Restricted Fund Balances								
FIRE - First Ring Industrial Re-dvlpmnt Enterprise	\$2,875,026	\$100,000	\$0	\$0	\$2,975,026		\$2,975,026	
Terchak Endowment Fund	\$1,016,022	\$0	\$0	\$0	\$1,016,022		\$1,016,022	
Component Units	\$3,891,048	\$100,000	\$0	\$0	\$3,991,048	\$0	\$3,991,048	\$0
Certificate & Voucher Programs. Fnd Bal. (CDA)	\$656,808	\$0	\$0	\$0	\$656,808		\$656,808	
Rental Rehab Fund Balance	\$432,709	\$0	\$0	\$0	\$432,709		\$432,709	
First Home Buyer	\$225,405	\$0	\$0	\$0	\$225,405		\$225,405	
Library Endowment	\$68,420	\$0	\$0	\$0	\$68,420		\$68,420	
WI Act 102 - & other EMS Grant Fund Balance	\$81,159	\$0	\$0	\$0	\$81,159		\$81,159	
Centennial Fund	\$123	\$0	\$0	\$0	\$123		\$123	
Miscellaneous Grants (Block/Health/Police)	\$0	\$0	\$0	\$0	\$0		\$0	
Special Revenue Non-Component Units	\$1,464,624	\$0	\$0	\$0	\$1,464,624	\$0	\$1,464,624	\$0
Committed Fund Balances								
Information Technology Joint Venture	\$87,156	\$0	\$0	\$0	\$87,156		\$87,156	
Cable TV Fund Balance	\$791,410	\$6,984	\$0	\$0	\$798,394		\$798,394	
Special Revenue Non-Component Units	\$878,566	\$6,984	\$0	\$0	\$885,550	\$0	\$885,550	\$0
Total Special Revenue Non-Component Unit	\$2,343,190	\$6,984	\$0	\$0	\$2,350,174	\$0	\$2,350,174	\$0
Total for Special Revenue Fund	\$6,234,238	\$106,984	\$0	\$0	\$6,341,222	\$0	\$6,341,222	\$0
DEBT SERVICE FUND								
Debt Service Reserve Fund	\$187,868	(\$89,529)	\$0	\$0	\$98,339		\$98,339	
Total for Debt Service Fund	\$187,868	(\$89,529)	\$0	\$0	\$98,339	\$0	\$98,339	\$0
ENTERPRISE FUND - Retained Earnings								
Water Utility	\$16,391,013	\$146,491	\$0	\$0	\$16,537,504		\$12,873,838	\$3,663,666
Parking Utility	\$1,123,170	\$19,612	\$0	\$0	\$1,142,782		\$905,726	\$237,056
Solid Waste Fund	\$2,386,423	\$522,437	\$0	\$0	\$2,908,860		\$156,508	\$2,752,352
Storm Water Program	\$32,278,575	\$1,143,147	\$0	\$0	\$33,421,722		\$31,963,575	\$1,458,147
Sanitary Sewer	\$14,764,847	\$691,334	\$0	\$0	\$15,456,181		\$12,465,667	\$2,990,514
Belliot Rd. Public Housing	\$6,063,383	\$0	\$0	\$0	\$6,063,383		\$0	\$6,063,383
Total for Enterprise Fund	\$73,007,411	\$2,523,021	\$0	\$0	\$75,530,432	\$0	\$58,365,314	\$17,165,118
CAPITAL PROJECTS FUND								
Project Fund - TIF's	\$1,121,362	(\$159,000)	\$0	\$0	\$962,362		\$962,362	
Project Fund - General	(\$271,701)	\$0	\$0	\$0	(\$271,701)		(\$271,701)	
Total for Capital Projects Fund	\$849,661	(\$159,000)	\$0	\$0	\$690,661	\$0	\$690,661	\$0
INTERNAL SERVICE FUND								
Health Insurance	\$8,985,311	(\$1,093,051)	\$0	\$0	\$7,892,260		\$3,160,261	\$4,731,999
Internal Service Reserve - Liability Insurance	\$3,244,299	\$0	\$0	\$0	\$3,244,299			\$3,244,299
Total for Internal Service Fund	\$12,229,610	(\$1,093,051)	\$0	\$0	\$11,136,559	\$0	\$3,160,261	\$7,976,298
TOTAL OF ALL FUNDS	\$127,311,359	\$1,418,613	\$6,829,554	\$6,829,554	\$128,729,971	\$600,000	\$95,925,161	\$31,354,810

KEY TO 2013 FUND BALANCE NOTATIONS

- 1 Transfer to Reserved for 27th Payroll
- 2 Transfer to Reserved for Inventory/Prepaid Items
- 3 Transfer to Reserve for Receivables - includes Hospital Investment & Beloit Rd Investment
- 4 Transfer to Contingency Fund (see related transaction page)
- 5 Transfer from Contingency Fund (see related transaction page)
- 6 Transfer to 2013 and future Tax Levy Reduction
- 7 Transfer in - 2013 Tax Levy reduction \$600,000
- 8 Transfer to Designated for Cap. Accum Account (see related transaction page)
- 9 Rev 2012 Transfer to Designated for Carry-overs
- 10 Rev 2012 Transfer to Reserve for Encumbrances
- 11 Estimated 2013 Transfer to Designated for Carry-overs
- 12 Estimated 2013 Transfer to Reserve for Encumbrances
- 13 Transfer to Designated for Public Works Capital Projects reservation
- 18 Transfer to Safety, Productivity/Operational Improvements
- 19 Transfer to Community & Economic Development Investments reserve
- 20 Transfer to Computer/Technology Improvement reserve

City of West Allis
Contingency Fund
Statement of Transactions
Estimate 12/31/2013

Account 100-0000-371-20-00

Contingency Fund Balance - 1/1/13 \$3,011,993

Transfers From General Fund:

to level of to approximately 5% \$0

Total Additions: \$0

Transfers to General Fund for 2013 Approved Requests:

City Attorney 2013-0178 Litigation costs \$5,000

Fire - 2013-0109 Fire Chief recruitment \$7,500

Memorial Day Parade (2013-0058) \$800

Total Reductions \$13,300

Contingency Balance - 12/31/13 \$2,998,693

Designated for Cap. Accum -General

Account 100-0000-345.05-00	1/1/2013	Increases 2013	Decreases 2013	12/31/2013
Assessor (05):				
Software/Hardware Replacement	\$15,000	\$0	\$0	\$15,000
Information Services Division (11):				
Computer & Networking (70-03)	\$28,079	\$0	\$0	\$28,079
AS400 (70-03)	\$34,268	\$0	\$0	\$34,268
Purchasing Division (12):				
Radio Communications/Digital (100-1202-517.70-03)	\$802,616	\$37,500	\$0	\$840,116
Phone System (100-1202-517.70-25)	\$206,543	\$25,000	\$0	\$231,543
911 System/Reverse-Digital Communication System (70-03)	\$101,338	\$0	\$0	\$101,338
Printing Equipment (100-1203-517.70-03)	\$89,641	\$10,000	\$0	\$99,641
Optical/CD-Rom Imaging Equip. (70-20)	\$43,188	\$0	\$0	\$43,188
City Clerk/Treasurer (15):				
Voting Machine (100-1502-514.70-03)	\$115,038	\$5,000	\$0	\$120,038
Fire Department (22):				
Fire Vehicles (100-2201-522.70-03)	\$211,502	\$150,000	\$0	\$361,502
SCBA Replacement (100-2201-522.70-05)	\$249,435	\$25,000	-\$294,900	-\$20,465
Defibrillators replacement (100-2201-522.70-05)	\$7,738	\$1,575	\$0	\$9,313
Gas Meters (70-05)	\$1,871	\$0	\$0	\$1,871
Mobil Equipment	\$50,000	\$0	\$0	\$50,000
Library (35):				
Vehicle (100-3507-555.70-02)	\$30,000	\$3,000	\$0	\$33,000
Self Check System (100-3505-555.70-01)	\$25,900	\$4,000	\$0	\$29,900
Engineering Department (46):				
Computer & Networking	\$11,000	\$0	\$0	\$11,000
Vehicle (100-4601-533.70-02)	\$26,470	\$3,000	\$0	\$29,470
	\$2,049,627	\$264,075	-\$294,900	\$2,018,802

**CITY OF WEST ALLIS
STATEMENT OF DEBT LIMITATION MARGIN
AS OF DECEMBER 31, 2013**

GENERAL CITY

Equalized Valuation of Taxable Property in City as of January 1, 2013		\$3,701,354,200
Ratio of Legal Debt Limit		5%
Legal Debt Limit		\$185,067,710
Present Debt		
General Obligation Bonds & Notes for City (8.52% of Limit)	\$15,770,000	
General Obligation Bonds & Notes for Pension (3.21% of Limit)	5,940,000	
General Obligation Bonds for TIF's (16.16% of Limit)	\$29,908,697	
General Obligation Bonds & Notes for Enterprise Funds (14.21% of Limit)	\$26,290,610	
Total General Obligation Bonds & Notes for City Purposes (42.10% of Limit)	\$77,909,307	
Promissory Notes & G.O. Bonds for Hospital (0.22% of Limit)	\$400,000	
Total City Purposes & Hospital (42.31% of Limit)		\$78,309,307
Remaining Legal Debt Margin	57.69%	\$106,758,403

CITY OF WEST ALLIS
25 Yr. Analysis of Other Purpose Debt (1989 - 2013)

1989A Promissory Notes	Hosp. Equip. Acq. (Repayable from Hosp.)		\$	3,500,000
1989B Promissory Notes	Miscellaneous Projects		\$	67,970
1990 Promissory Notes	Miscellaneous Projects		\$	46,920
1991 Promissory Notes	Miscellaneous Projects		\$	31,730
1991 General Obligation Bonds	Hospital Expansion (Repayable from Hosp.)		\$	16,000,000
1992 Refunding Bonds	Administrative - Traffic Control/Street Lighting	\$ 388		
	Administrative - (Repayable from Hosp.)	62,835	\$	63,223
1992 Promissory Notes	Miscellaneous Projects		\$	199,460
1992 General Obligation Bonds	Hospital Expansion (Repayable from Hosp.)		\$	8,500,000
1993 Promissory Notes	Storage Tank Removal	\$ 125,000		
	Landfill Closure	250,000	\$	375,000
1993 General Obligation Bonds	Hospital Expansion (Repayable from Hosp.)		\$	6,500,000
1994 Promissory Notes	City Buildings	\$ 100,000		
	Storage Tank Removal	125,000		
	Landfill Closure	500,000		
	Police Court Center	3,000,000	\$	3,725,000
1994 General Obligation Bonds	Tax Incremental Financing District #1		\$	1,575,000
1994 Promissory Notes	Hospital Practice Acq. (Repayable from Hosp.)		\$	3,000,000
1994 General Obligation Bonds	Tax Incremental Financing District #2		\$	1,725,000
1994 General Obligation Bonds	Tax Incremental Financing District #3		\$	3,645,000
1995 Promissory Notes	Beliot Housing - Rehab. Project	\$ 250,000		
	Vehicle Wash Unit/Yard Rehab. Work	250,000		
	Communication Tower & Radios	1,000,000	\$	1,500,000
1995 State Trust Fund Loan	Tax Incremental Financing District #4		\$	750,000
1996A Promissory Notes	City Hall Parking Lot	103,000		
	Health Department Roof	100,000		
	Telecommunications Systems	300,000		
	Tax Incremental Financing District #1	305,000		
	Voting Machines	150,000	\$	958,000
1996B General Obligation Bonds	Tax Incremental Financing District #1		\$	995,000
1996C Refunding Notes	Refunding - General Projects	\$ 271,482		
	Administrative - (Repayable from Hosp.)	1,655,000		
	Library improvements	565,407		
	Yard service general building improvements	99,632	\$	2,591,521
1996D General Obligation Bonds	Hospital Renovation (Repayable from Hosp.)		\$	6,600,000
1997A Promissory Notes	City Yard - Roof	\$ 50,000		
	Tax Incremental Financing District #1	595,000	\$	645,000
1997B Promissory Notes	Tax Incremental Financing District #1		\$	1,205,000
1998C Refunding Notes	Hospital portion	\$ 1,665,000		
	City portion	75,000	\$	1,740,000
1998 State Trust Fund Loan	Tax Incremental Financing District #4		\$	341,660
1999A Promissory Notes	Sprinkler System		\$	20,000
2000A Promissory Notes	Fire Station Improvements	\$ 1,000,000		
	City Building Improvements	80,000	\$	1,080,000
2001A Promissory Notes	Back-up Generator Health Dept	\$ 30,000		
	Public Works Roof	60,000		
	Public Works Parking Lot	50,000	\$	140,000
2001B General Obligation Bonds	Tax Incremental Financing District #5		\$	200,000
2002A Promissory Notes	Fire Station Improvements	\$ 1,000,000		
	City Buildings (roof at the yards)	100,000		
	Tax Incremental Financing District #5	150,000	\$	1,250,000
2002C General Obligation Bonds	Tax Incremental Financing District #5		\$	1,500,000
2002D Refunding Notes	Beliot Housing	\$ 690		
	Tax Incremental Financing District #1	10,000		
	City portion	39,826	\$	50,516
2002E Refunding GO Bonds	Tax Incremental Financing District #2		\$	120,000
2002F Refunding GO Bonds	Tax Incremental Financing District #3		\$	250,000
2002G Refunding GO Bonds	Hospital		\$	60,000
2003B Promissory Notes	Tax Incremental Financing District #5		\$	100,000
2003C Refunding GO Bonds	Hospital		\$	30,000

CITY OF WEST ALLIS
25 Yr. Analysis of Other Purpose Debt (1989 - 2013)

2003D Refunding Notes	Water	\$ 1,333	
	Tax Incremental Financing District #1	10,000	
	City portion	<u>13,667</u>	\$ 25,000
2004A State Trust Fund	Pension Fund - Unfunded Liability WRS		7,193,000
2004B Note Anticipation Note	Pension Fund - Unfunded Liability WRS		3,695,000
2004C Refunding GO Bonds	City portion		75,000
2004D Bond Anticipation	Tax Incremental Financing District #5		5,505,000
2004E General Obligation Bonds	Tax Incremental Financing District #5		180,000
2004F General Obligation Bonds	Tax Incremental Financing District #7		4,425,000
2005A General Obligation Bonds	Library Roof Replacement	\$ 200,000	
	Tax Incremental Financing District #5	<u>240,000</u>	440,000
2005B Bond Anticipation	Tax Incremental Financing District #5		3,500,000
2005C Bond Anticipation Taxable	Tax Incremental Financing District #5		3,830,000
2005D State Trust Fund	Tax Incremental Financing District #7		1,000,000
2005E State Trust Fund	Tax Incremental Financing District #7		1,500,000
1995xx Milw. Cnty Note	Housing Division Note		400,000
2006A General Obligation Bonds	Tax Incremental Financing District #5		240,000
2006B State Trust Fund	Tax Incremental Financing District #9		1,000,000
2006C State Trust Fund	Tax Incremental Financing District #9		1,000,000
2006D Bond Anticipation	Tax Incremental Financing District #6	\$ 1,790,000	
	Tax Incremental Financing District #9	<u>1,240,000</u>	3,030,000
2007B Land Recycling	Tax Incremental Financing District #9		507,716
2008A Bond Anticipation	Police Station Building		250,000
2008LR1 Land Recycling	Tax Incremental Financing District #5	\$ 345,902	
2008LR2 Land Recycling	Tax Incremental Financing District #5	<u>353,377</u>	
2008LR3 Land Recycling	Tax Incremental Financing District #5	<u>50,697</u>	749,976
2009A Notes	Honeywell Energy Project	\$ 1,500,000	
	Tax Incremental Financing District #7	2,300,000	
	Tax Incremental Financing District #5	<u>340,000</u>	4,140,000
2009B Bond	Tax Incremental Financing District #5		145,000
2009C Taxable Bonds	Tax Incremental Financing District #5		7,105,000
2009D State Trust Fund est.	Tax Incremental Financing District #7		706,961
2010D State Trust Fund est.	Tax Incremental Financing District #10		250,000
2010E State Trust Fund est.	Tax Incremental Financing District #10		1,500,000
2010A Taxable Refunding	Pension Fund - Unfunded Liability WRS	\$ 114,431	
	Tax Incremental Financing District #5	40,000	
	Tax Incremental Financing District #9	<u>165,000</u>	319,431
2011 None			
2012A General Obligation Bonds	Tax Incremental Financing District #11		1,005,000
2013A Refunding Bonds	Tax Incremental Financing District #5		630,000
			\$125,428,084

City of West Allis
25 YR. ANALYSIS OF DEBT PURPOSES (1989 - 2013)

Year	Issue	Amount of Issue	Water Works	Storm Sewers	General Capital	Sanitary Sewers	Other
1989A	Notes	3,500,000	0	0	0	0	3,500,000
1989B	Notes	2,120,000	120,000	517,120	1,414,910	0	67,070
1990	Notes	2,400,000	400,000	482,800	1,490,280	0	46,920
1991A	Notes	2,700,000	700,000	602,550	1,365,720	0	31,730
1991B	Bonds	16,000,000	0	0	0	0	16,000,000
1992A	Notes	80,000	2,550	9,333	629	3,965	63,223
1992B	Notes	3,000,000	1,000,000	254,230	1,546,310	0	199,460
1992C	Bonds	8,500,000	0	0	0	0	8,500,000
1993A	Notes	3,200,000	825,000	897,295	1,102,705	0	375,000
1993B	Bonds	6,500,000	0	0	0	0	6,500,000
1994A	Notes	5,725,000	200,000	450,000	1,350,000	0	3,725,000
1994B	Bonds	1,575,000	0	0	0	0	1,575,000
1994C	Notes	3,000,000	0	0	0	0	3,000,000
1994D	Bonds	1,725,000	0	0	0	0	1,725,000
1994E	Bonds	3,845,000	0	0	0	0	3,845,000
1995A	Notes	3,825,000	125,000	744,952	1,255,048	0	1,500,000
1995B	State Loan	750,000	0	0	0	0	750,000
1996A	Notes	3,355,000	500,000	511,899	1,385,101	0	958,000
1996B	Notes	995,000	0	0	0	0	995,000
1996C	Ref. Notes	3,590,000	148,817	492,002	357,860	0	2,591,521
1996D	Notes	6,600,000	0	0	0	0	6,600,000
1997A	Notes	2,845,000	200,000	0	1,600,000	400,000	645,000
1997B	Notes	1,205,000	0	0	0	0	1,205,000
1998A	Notes	1,950,000	0	0	1,050,000	0	0
1998B	Bonds	1,425,000	500,000	0	0	925,000	0
1998C	Ref. Notes	1,740,000	0	0	0	0	1,740,000
1998D	State Loan	341,660	0	0	0	0	341,660
1999A	Notes	2,000,000	0	0	1,980,000	0	20,000
1999B	Bonds	1,110,000	250,000	0	0	860,000	0
2000A	Notes	3,080,000	0	0	2,000,000	0	1,080,000
2000B	Bonds	1,000,000	250,000	0	0	750,000	0
2001A	Notes	2,140,000	0	0	2,000,000	0	140,000
2001B	Bonds	2,200,000	300,000	0	0	1,700,000	200,000
2002A	Notes	3,250,000	0	0	2,000,000	0	1,250,000
2002B	Bonds	1,750,000	250,000	0	0	1,500,000	0
2002C	Bonds	1,500,000	0	0	0	0	1,500,000
2002D	Ref. Notes	55,000	4,484	0	0	0	50,516
2002E	Ref. Bonds	120,000	0	0	0	0	120,000
2002F	Ref. Bonds	250,000	0	0	0	0	250,000
2002G	Ref. Bonds	60,000	0	0	0	0	60,000
2003A	Notes	2,000,000	0	0	2,000,000	0	0
2003B	Notes	100,000	0	0	0	0	100,000
2003C	Ref. Bonds	30,000	0	0	0	0	30,000
2003D	Ref. Bonds	25,000	0	0	0	0	25,000
2004A	State Loan	7,193,000	0	0	0	0	7,193,000
2004B	Note	3,695,000	0	0	0	0	3,695,000
2004C	Ref. Bonds	100,000	6,250	0	0	18,750	75,000
2004D	Bonds	5,505,000	0	0	0	0	5,505,000
2004E	Bonds	3,780,000	250,000	0	2,000,000	1,350,000	180,000
2004F	Bonds	4,425,000	0	0	0	0	4,425,000
2005A	Bonds	5,040,000	1,100,000	0	2,500,000	1,000,000	440,000
2005B	BANs	3,500,000	0	0	0	0	3,500,000
2005C	BAN Taxable	3,830,000	0	0	0	0	3,830,000
2005D	State Loan	1,000,000	0	0	0	0	1,000,000
2005E	State Loan	1,500,000	0	0	0	0	1,500,000
1995xx	Milw. Cnty Note	400,000	0	0	0	0	400,000
2006A	Bonds	4,040,000	1,000,000	0	2,500,000	1,200,000	240,000
2006B	State Loan	1,000,000	0	0	0	0	1,000,000
2006C	State Loan	1,000,000	0	0	0	0	1,000,000
2006D	BAN Taxable	3,030,000	0	0	0	0	3,030,000
2007A	Bonds	4,955,000	1,185,000	0	2,485,000	1,285,000	0
2007B	Land Recycling	507,718	0	0	0	0	507,718
2008A	Bonds	6,800,000	1,600,000	0	2,750,000	2,000,000	250,000
2008B	Land Recycling	749,978	0	0	0	0	749,978
2009A	Note	6,885,000	0	0	2,745,000	0	4,140,000
2009B	Bonds	2,945,000	1,000,000	0	0	1,800,000	145,000
2009C	Taxable Bonds	7,105,000	0	0	0	0	7,105,000
2009D	State Loan	708,961	0	0	0	0	708,961
2010A	Taxable Rfnd	319,431	0	0	0	0	319,431
2010B	Rfnd Bonds	0	0	0	0	0	0
2010C	Buid America Bonds	6,975,000	1,580,000	1,700,000	2,715,000	1,000,000	0
2010D	State Loan	250,000	0	0	0	0	250,000
2010E	State Loan	1,500,000	0	0	0	0	1,500,000
2010F	State Loan	188,018	0	0	0	188,018	0
2010G	Clean Water Funds (est)	2,005,496	0	0	0	2,005,496	0
2011	Bonds	5,635,000	1,400,000	0	2,735,000	1,500,000	0
2012A	Rfnd Bonds	1,005,000	0	0	0	0	1,005,000
2012B	Bonds	6,205,000	1,460,000	0	2,745,000	2,000,000	0
2013A	Bonds & Rfnd Bonds	8,140,000	2,115,000	0	2,750,000	2,645,000	630,000
2013B	Rfnd Bonds	5,580,000	1,330,000	1,515,000	1,870,000	845,000	0
		\$230,937,258	\$19,782,101	\$8,157,181	\$52,593,663	\$24,978,219	\$125,428,084

@ chart does not include 2006 refunding issue
 * Net increase in debt due to refunding the 1984 and 1985 issues.
 ** Net increase in debt due to refunding the 1980, 1991 and 1982 issues.
 *** Net increase in debt due to refunding 1993, 1994, 1995 and 1996 issues
 * Net increase in debt due to refunding 1993, 1994, 1995 and 1996 issues
 ** Net increase in debt due to refunding a 1994 issue
 *** Net increase in debt due to refunding 1996D
 **** 2103B refund 2010C Buid America Bonds

* Net increase in debt due to refunding 1997A
 ** Net increase in debt due to refunding 2000A and 2000B
 *** 2010B note - natted to zero
 **** 2010A - net increase in debt 2002c, 2004a, 2006c, 2005c, 2005b
 does not include TID #6 which decreased in dollars
 ***** 2012 taxable refunding, plus new taxable TIF debt
 **** 2013A advance refund 2004E, 2005A, 2008A

CITY OF WEST ALLIS
Schedule of General Obligation Indebtedness
For the Year Ending December 31, 2014

Year	Issue	Average Coupon	Final Maturity	Original Issue	Outstanding 1/1/2014	To Be Issued In 2014	To Be Retired In 2014	Outstanding 12/31/2014
1995	Milwaukee County	1.78%	1/1/2035	\$400,000	\$400,000	-	\$3,482	\$396,518
2004C	Gen. Oblig. Bonds	2.51%	4/1/2016	625,000	90,000	-	90,000	0
2004E	Gen. Oblig. Bonds	3.04%	4/1/2020	3,780,000	315,000	-	315,000	0
2004F	Gen. Oblig. Bonds	4.18%	4/1/2016	4,425,000	1,635,000	-	530,000	1,105,000
2005A	Gen. Oblig. Bonds	3.65%	4/1/2020	5,040,000	1,785,000	-	410,000	1,375,000
2006A	Gen. Oblig. Bonds	4.04%	4/1/2021	4,940,000	2,175,000	-	395,000	1,780,000
2006B	Gen. Oblig. Refunding Bonds	4.00%	4/1/2021	3,695,000	2,275,000	-	320,000	1,955,000
2006LR1	Taxable Land Recycling \$1,647,200	1.00%	11/22/2026	144,426	93,878	-	7,221	86,657
2007A	Gen. Oblig. Bonds	4.00%	4/1/2022	4,955,000	2,455,000	-	415,000	2,040,000
2007LR1	Taxable Land Recycling \$1,647,200	0.50%	2028	507,716	347,384	-	26,722	320,662
2008A	Gen. Oblig. Bonds	3.82%	7/15/2023	6,600,000	3,875,000	-	540,000	3,335,000
2008LR1	Taxable Land Recycling \$1,647,200	0.50%	11/22/2026	345,902	236,670	-	18,205	218,465
2008LR2	Taxable Land Recycling \$1,647,200	0.50%	11/22/2026	353,377	255,218	-	19,632	235,586
2008LR3	Taxable Land Recycling \$1,647,200	0.50%	11/22/2026	50,697	36,615	-	2,816	33,799
2009A	Gen. Oblig. Notes	3.64%	4/1/2019	6,885,000	4,455,000	-	740,000	3,715,000
2009B	Gen. Oblig. Bonds	3.92%	4/1/2024	2,945,000	2,185,000	-	190,000	1,995,000
2009C	Taxable Corporate Purpose Bonds	5.71%	4/1/2024	7,105,000	7,105,000	-	0	7,105,000
2009D	State Trust Fund - TIF #7	4.50%	3/15/2019	706,961	128,425	-	19,122	109,303
2010A	Taxable Refunding	4.49%	4/1/2029	17,605,000	15,955,000	-	1,045,000	14,910,000
2010B	G.O. Rfnd Bonds	3.16%	4/1/2030	2,445,000	1,275,000	-	125,000	1,150,000
2010D	State Trust Fund - TIF #10	3.50%	3/15/2014	250,000	66,132	-	66,132	0
2010F	State Trust Fund - Sanitary Sewer	4.25%	3/15/2020	188,018	137,887	-	17,328	120,559
2010G	Clean Water Funds (estimate)	2.40%	5/15/2030	2,005,496	1,422,098	-	68,731	1,353,367
2011A	Gen. Oblig. Notes	2.90%	4/1/2026	5,635,000	4,695,000	-	470,000	4,225,000
2012A	Taxable Refunding & GO Bonds	2.99%	4/1/2029	6,015,000	5,545,000	-	540,000	5,005,000
2012B	Gen. Oblig. Bonds	2.16%	4/1/2027	6,205,000	5,665,000	-	495,000	5,170,000
2013A	Gen. Oblig. Bonds & Refunding Bonds	1.97%		8,140,000	8,140,000	-	500,000	7,640,000
2013B	Gen. Oblig Refunding Bonds	2.74%		5,560,000	5,560,000	-	435,000	5,125,000
2014	Gen. Oblig. Bonds					6,250,000	0	6,250,000
2014	Gen. Oblig. Bonds - TIF					4,500,000	0	4,500,000
				\$107,552,593	\$78,309,307	\$10,750,000	\$7,804,391	\$81,254,916
General City Purpose:								
Regular				\$28,060,000	\$15,770,000	\$2,750,000	\$2,770,000	\$15,750,000
Pension Bonds				6,865,000	5,940,000	0	410,000	5,530,000
Total General City Purpose				\$34,925,000	\$21,710,000	\$2,750,000	\$3,180,000	\$21,280,000
TIF:								
TIF #2 VETS PARK				\$300,000	\$150,000	\$0	\$150,000	\$0
TIF #5 6 Points				19,137,118	18,259,141	2,000,000	615,222	19,643,919
TIF #6 Lime Pit				1,765,000	1,765,000	0	0	1,765,000
TIF #7 Summit				9,856,961	5,578,425	0	1,069,122	4,509,303
TIF #9 Pioneer				2,200,000	1,695,000	0	235,000	1,460,000
TIF #10 Truck Terminal				1,740,000	1,501,131	0	141,131	1,360,000
TIF #11 84th Street				1,005,000	960,000	2,500,000	60,000	3,400,000
TIF #12 Teledyne				0	0	0	0	0
TIF #13 Home Juice				0	0	0	0	0
Total TIF				\$36,004,079	\$29,908,697	\$4,500,000	\$2,270,475	\$32,138,222
Utilities:								
Sanitary Sewer				\$21,487,264	\$14,861,860	\$2,000,000	\$1,402,934	\$15,458,926
Storm Water Utility				1,515,000	1,515,000	0	60,000	1,455,000
Water Utility				13,371,250	9,913,750	1,500,000	887,500	10,526,250
Total Utilities				\$36,373,514	\$26,290,610	\$3,500,000	\$2,350,434	\$27,440,176
Hospital Promissory Notes & G.O. Bonds				\$250,000	\$400,000	\$0	\$3,482	\$396,518
Total Debt				\$107,552,593	\$78,309,307	\$10,750,000	\$7,804,391	\$81,254,916

CITY OF WEST ALLIS
Detailed Comparative Analysis of City of West Allis Tax Levies
2011(2012), 2012(2013) Actual and 2013(2014) Levy

	2011(2012) Levy	2012(2013) Levy	2013(2014) Levy	2013(2014) Increase (Decrease)	2013(2014)% Increase (Decrease)
General Fund Expenditures	\$55,604,797	\$56,097,947	\$56,774,454	\$676,507	1.21%
Less: Exempt Computer Equipment	(187,000)	(187,000)	(187,000)	0	0.00%
Less: Non-Tax Levy Revenues	(22,982,394)	(22,786,618)	(23,244,641)	(458,023)	2.01%
City of West Allis Levy - General Fund	\$32,435,403	\$33,124,329	\$33,342,813	\$218,484	0.66%
Health Insurance Fund Expenditures	\$17,529,000	\$16,736,200	\$16,194,451	(541,749)	-3.24%
Less: Other Revenues	(14,729,000)	(14,736,200)	(14,194,451)	541,749	-3.68%
City of West Allis Levy - Health Fund	\$2,800,000	\$2,000,000	\$2,000,000	\$0	0.00%
Parking Utility Expenditures	\$61,325	\$64,787	\$64,787	\$0	0.00%
Recover Prior Year Deficit	1,064	(1,407)	(1,407)	0	0.00%
Less: Non-Tax Levy Revenues	(19,389)	(20,380)	(20,380)	0	0.00%
City of West Allis Levy - Parking	\$43,000	\$43,000	\$43,000	\$0	0.00%
City of West Allis Levy Without Debt & TID (State Levy Limit)	\$35,278,403	\$35,167,329	\$35,385,813	\$218,484	0.62%
Debt Fund Expenditures - (General Only)	\$3,639,460	\$3,962,073	\$3,931,184	(\$30,889)	-0.78%
Utilization of Fund Balance & Transfers	(189,460)	(188,973)	(150,000)	38,973	-20.62%
* City of West Allis Levy - Debt Fund	\$3,450,000	\$3,773,100	\$3,781,184	\$8,084	0.21%
City of West Allis Levy - With Debt, Without TID Levy	\$38,728,403	\$38,940,429	\$39,166,997	\$226,568	0.58%
Tax Increment Financing Districts - Levy	\$1,060,330	\$1,069,761	\$970,951	(\$98,810)	-9.24%
Total City of West Allis Levy	\$39,788,733	\$40,010,190	\$40,137,948	\$127,758	0.32%

* State Levy Limit legislation, which began in 2005, has treated Debt Fund expenditures differently than all other expenditures for purposes of calculating the levy limit. The ability to levy taxes sufficient to repay the City's debt obligations serves as a guarantee to bondholders and thereby reduces the risk of their investment. This allows the municipality to pay a lower interest rate when borrowing funds. In order to retain this guarantee, the legislation allowed debt expenditures to be excluded from the levy limit. All other expenditures fall under the levy limit.

For 2014, the levy limit legislation allows for the city to increase its tax levy by an amount equal to "net new construction" as determined by the State Department of Revenue, plus any amount necessary to pay for Debt Fund expenditures. The City's net new construction for the 2014 levy calculation was 0.0%. This allows for a levy increase of \$0, plus any amount necessary to pay for Debt Fund expenditures. Total Debt fund expenditures are \$3,781,184. According to the levy limit legislation, the City could increase its tax levy by this full \$3.7 million and remain compliant with the legislation. For 2014, the City closed TIF District #3 which allowed for a levy increase of \$64,152. The remaining \$162,416 levy increase is allowable under the levy limit calculation based on the capacity to cover all debt service expenditures of up to \$3.7 million. Of this \$3.7 million, the City used \$226,568 of this available capacity (\$64,152 from TID closure + \$162,416 debt levy capacity = \$226,568 levy increase). The closure of TIF District #3 in 2014 provided additional tax relief of \$98,810.

CITY OF WEST ALLIS
Summary of City of West Allis Tax Levies &
Comparative Analysis of City of West Allis Tax Rates
2011(2012), 2012(2013) Actual and 2013(2014) Levy

	2011(2012) Rate	2012(2013) Rate	Estimated 2013(2014) Rate *	2013(2014) Increase (Decrease)	2013(2014)% Increase (Decrease)
Assessed Valuation (including TIF)	\$4,079,339,700	\$4,083,973,400	\$3,732,163,900	(\$351,809,500)	-8.61%
Tax Rates/\$1,000 Property Valuation:					
General Fund Rate	\$7.93	\$8.13	\$8.92	\$0.79	9.72%
Health Insurance Rate	\$0.69	\$0.49	\$0.54	\$0.05	10.20%
Parking Utility Rate	\$0.02	\$0.01	\$0.01	\$0.00	0.00%
Debt Fund Rate	\$0.85	\$0.92	\$1.02	\$0.10	10.87%
Tax Increment Financing Rate	\$0.26	\$0.26	\$0.26	\$0.00	0.00%
Tax Rate/\$1,000 Property Valuation	\$9.75	\$9.81	\$10.75	\$0.94	9.58%

* Final Assessed Valuation was not available as of the date of this publication.

Comparative Tax Rates Per \$1,000 of Valuation

	Assessed	Equalized
2004 for 2005 (1)	\$9.69	\$9.69
2005 for 2006	\$9.95	\$9.10
2006 for 2007 (1)	\$8.49	\$8.37
2007 for 2008	\$8.65	\$8.22
2008 for 2009	\$8.70	\$8.25
2009 for 2010	\$8.94	\$8.76
2010 for 2011 (1)	\$9.61	\$9.53
2011 for 2012	\$9.75	\$10.18
2012 for 2013	\$9.81	\$10.71
2013 for 2014 (1)	\$10.75	\$10.84

(1) Revaluation conducted this year.

Comparative Growth of the City of West Allis

Asss/Cal. Year	Population (State Est.)	Total Cost of All Construction Activity	Water Utility Customers	Assessed Valuation Incl. TIF Increment		Equalized Valuation Incl. TIF Increment		Assessed Valuation Excl. TIF Increment		Equalized Valuation Excl. TIF Increment	State Equalized Ratio*
2004/2005	60,607	\$50,029,339	19,560	\$3,493,894,500	(1)	\$3,493,965,805	(1)	\$3,433,789,700	####	\$3,433,861,005	#### 100.00%
2005/2006	60,515	\$62,729,841	19,563	\$3,519,075,159		\$3,846,320,500		\$3,436,424,373	#####	\$3,755,981,900	##### 91.49%
2006/2007	60,300	\$38,450,724	19,557	\$4,213,055,000	(1)	\$4,271,402,600	(1)	\$4,119,190,782	++	\$4,166,830,300	++ 98.63%
2007/2008	60,410	\$50,101,452	19,660	\$4,235,273,400		\$4,458,719,600		\$4,119,316,505	+++	\$4,326,783,300	+++ 94.99%
2008/2009	60,370	\$39,108,752	19,557	\$4,248,794,100		\$4,477,791,900		\$4,157,286,928	++++	\$4,381,356,900	++++ 94.89%
2009/2010	60,600	\$20,636,858	19,567	\$4,275,500,000		\$4,361,120,200		\$4,164,045,970	*	\$4,247,438,000	* 98.04%
2010/2011	60,411	\$32,812,843	19,548	\$4,080,024,300	(1)	\$4,112,421,800	(1)	\$3,970,499,834	**	\$4,002,025,200	** 99.21%
2011/2012	60,365	\$29,295,073	19,521	\$4,079,339,700		\$3,906,288,200		\$3,970,722,059	***	\$3,802,189,600	*** 104.43%
2012/2013	60,300	\$30,000,000 est.	19,612	\$4,083,973,400		\$3,738,930,800		\$3,936,707,600	****	\$3,638,962,200	**** 109.23%
2013/2014	60,300	\$30,000,000 est.	19,542	\$3,732,163,900	est. (1)	\$3,701,354,200	(1)	\$3,614,579,000 est.	****	\$3,611,817,200	**** 100.83%

(1) Revaluation conducted this year.

* Ratio as set by state

		Assessed	Equalized			Assessed	Equalized	
2004	TIF #1	\$29,915,900	\$29,915,900	2009	TIF #2	\$8,143,497	\$8,306,300	
	TIF #2	\$6,964,800	\$6,964,800		TIF #3	\$14,118,152	\$14,400,400	
	TIF #3	\$15,680,900	\$15,680,900		TIF #5	\$24,648,727	\$25,141,500	
	TIF #4	\$7,543,200	\$7,543,200		TIF #7	\$57,376,930	\$58,524,000	
		<u>\$60,104,800</u> ####	<u>\$60,104,800</u> ####			<u>\$7,166,724</u>	<u>\$7,310,000</u>	
						<u>\$111,454,030</u> *	<u>\$113,682,200</u> *	
2005	TIF #1	\$28,515,054	\$31,167,400	2010	TIF #2	\$7,553,849	\$7,614,000	
	TIF #2	\$6,994,868	\$7,645,500		TIF #3	\$12,162,848	\$12,259,700	
	TIF #3	\$12,973,191	\$14,179,900		TIF #5	\$26,663,977	\$26,876,300	
	TIF #4	\$7,702,452	\$8,418,900		TIF #7	\$52,532,092	\$52,950,400	
	TIF #6	\$29,277	\$32,000		TIF #9	\$10,611,700	\$10,696,200	
	TIF #7	\$26,435,944	\$28,894,900				<u>\$109,524,466</u> **	<u>\$110,396,600</u> **
		<u>\$82,650,786</u> #####	<u>\$90,338,600</u> #####					
2006	TIF #1	\$25,570,575	\$33,264,700	2011	TIF #2	\$7,434,899	\$7,119,500	
	TIF #2	\$7,765,295	\$8,844,300		TIF #3	\$12,449,423	\$11,921,300	
	TIF #3	\$12,361,612	\$14,709,200		TIF #5	\$27,008,228	\$25,862,500	
	TIF #4	\$0	closed in 2006		TIF #7	\$51,207,392	\$49,035,100	
	TIF #5	\$529,565	\$529,300		TIF #9	\$10,610,304	\$10,160,200	
	TIF #7	\$47,513,373	\$47,084,900				<u>\$108,710,246</u> ***	<u>\$104,098,600</u> ***
	TIF #8	\$123,798	\$139,900					
		<u>\$93,864,218</u> ++	<u>\$104,572,300</u> ++		2012	TIF #2	\$7,384,275	\$6,760,400
2007	TIF #1	\$24,487,453	\$33,604,300	TIF #3		\$13,705,977	\$12,548,000	
	TIF #2	\$7,406,244	\$8,838,000	TIF #5		\$26,002,689	\$23,805,800	
	TIF #3	\$12,413,724	\$15,509,400	TIF #7		\$51,609,315	\$47,249,000	
	TIF #5	\$5,472,833	\$5,697,900	TIF #9		\$10,491,822	\$9,605,400	
	TIF #7	\$66,176,641	\$68,286,700			<u>\$109,194,078</u> ****	<u>\$99,968,600</u> ****	
		<u>\$115,958,895</u> +++	<u>\$131,936,300</u> +++	2013	TIF #2	\$7,360,059	\$7,299,300	
	2008	TIF #2	\$8,283,992		\$8,730,100	TIF #5	\$24,910,239	\$24,704,600
TIF #3		\$14,085,282	\$14,843,800		TIF #7	\$48,409,328	\$48,009,700	
TIF #5		\$12,534,305	\$13,209,300		TIF #9	\$9,592,387	\$9,513,200	
TIF #7		\$56,603,593	\$59,651,800		TIF #12	\$10,285	\$10,200	
		<u>\$91,507,172</u> ++++	<u>\$96,435,000</u> ++++			<u>\$90,272,012</u> *****	<u>\$89,537,000</u> *****	