

City of West Allis Matter Summary

7525 W. Greenfield Ave. West Allis, WI 53214

File Number

Title

Status

R-2010-0254

Resolution

Resolution Implementing GASB statement #54, Fund Balance Reporting and Governmental Fund Type Definitions.

Introduced: 11/16/2010

Controlling Body: Administration & Finance Committee

Sponsor(s): Administration & Finance Committee

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COMMITTEE	RECOMM	ENDATION 4	aoge				
	MOVER	SECONDER		AYE	NO	PRESENT	EXCUSED
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City of West Allis

7525 W. Greenfield Ave. West Allis, WI 53214

Resolution

File Number: R-2010-0254

Final Action: NOV 1 6 2010

Sponsor(s):

Administration & Finance Committee

Resolution Implementing GASB statement #54, Fund Balance Reporting and Governmental Fund Type Definitions.

WHEREAS, the Governmental Accounting Standards Board (GASB) has issued Statement No. 54 -Fund Balance Reporting and Governmental Fund Type Definitions, which changes terminology used for fund balance reporting on balance sheets of Governmental Funds; and

WHEREAS, the Administration and Finance Committee has reviewed the new terminology and recommends the establishment of this structure; and

WHEREAS, GASB Statement #54 requires governmental entities to identify special revenue funds, to establish an order of spend down of fund balance, and to designate an official to assign portions of fund balance for specific uses;

NOW, THEREFORE, BE IT RESOLVED by the Common Council of the City of West Allis that the City of West Allis hereby adopts the provisions of GASB Statement #54 specifically relating to the following:

Special Revenue Funds - Restricted

Service fees, intergovernmental revenues, special charges, grants, donations, and other resources of the Special Revenue Funds shall be "restricted" for the salary, fringes, equipment, projects, travel, training, support charges and other operational expenses of the funds.

The City of West Allis has 10 restricted special revenue funds, specifically:

1. **Block Grant** 6. Library Endowment

2. Stimulus Programs

7. Health Grants

3. H.O.M.E. Program

8. Police Grants

4. Rental Energy Loans 9. Miscellaneous Grants

5. Housing Programs

10. Fire Grants

Special Revenue Funds - Committed

Franchise fees, service fees, intergovernmental revenues, special charges, grants, donations, and other resources of the Special Revenue Funds shall be "committed" for the salary, fringes,

equipment, projects, travel, training, support charges and other operational expenses of the funds.

The City of West Allis has 2 committed special revenue funds, specifically:

- 1. Information Technology Joint Venture
- 2. Cable Communications

Flow of Funds

The policy of the City guiding the order of fund balance spend-down shall be as follows: 1) restricted, 2) committed, 3) assigned, and 4) unassigned. This order will be used for purposes of reporting fund balance.

Assignment of Fund Balance

The category of "assigned" fund balance is used to report fund balance constrained by the City's intent to use fund balance for a specific purpose. The City Administrative Officer and the Finance Manager are authorized to indicate the City's intent to assign fund balance to a specific purpose for financial reporting.

ADM\ORDRES\ADMR399

ADOPTED NOV 1 6 2010	APPROVED 11//9//0
Paul Tielle	Jan Revine
Paul M. Ziehler, City Admin, Officer, Clerk/Treas.	Dan Devine, Mayor

	Balance	2010 Revenues		nsfers			Balance	Resvrs To Be Used As Rev. in	Resvrs Re- tained for Apprtd./Re-	Unapprtd./ Unrestr. Balance
	1/1/2010	(Expenses)	ln		Out		1/1/2011	11 budget	strctd.purp.	1/1/2011
GENERAL FUND										
Unrestricted Fund Balance										
Unassigned - General Fund Balance	\$4,876,646	\$53,962,633	\$205,622	5	\$150,000	1	\$2,953,087			\$2,953,087
		-\$55,846,024	\$1,800,000	7	\$1,897	2				
		(\$300,000) 16	\$255,569	9	\$230,622	4				
			\$314,859	10	\$1,100,000	6				
			\$27,876	14	\$211,575	8				
			\$300,000	16	\$250,000	11				
					\$300,000	12				
					\$100,000	13				
					\$300,000	15				
Assigned for Contingency Fund	\$2,775,000	\$0	\$230,622	4	\$205,622	5	\$2,800,000			\$2,800,000
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	Ψ1,000,000	40	40		40		\$1,000,000		φ1,000,000	
access, green initiatives & internal rehabs.	\$500,000	\$0	\$0		\$0		\$500,000		\$500,000	
Assigned for Public Works Capital Replacents	***************************************	~~	•••		•		4000,000		4000,000	
such as boilers/carpet/roofs/chillers	\$0	\$0	\$100,000	13			\$100,000		\$100,000	
Assigned for Post Retirement Benefits	\$9,000,000	\$0	\$300,000	15	\$2,285,000	3	\$7.015.000		\$7.015.000	
Assigned for 27th Payroll	\$1,461,357	\$0	\$150,000	1	\$0	-	\$1,611,357		\$1,611,357	
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	\$2,300,000	\$0	\$1,100,000	6	\$1,800,000	7	\$1,600,000	\$600,000	\$1,000,000	
Assigned for Cap. Accum -General	\$2,112,312	\$0	\$211,575	8	\$300,000	16	\$2,023,887		\$2,023,887	
Assigned for Productivity/Oper. Improvements	\$100,000	\$0	\$0		\$0		\$100,000		\$100,000	
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	\$255,569	\$0	\$250.000	11	\$255,569	9	\$250.000		\$250,000	
for Encumbrances	\$314,859	\$0	\$300,000	12	\$314,859		\$300,000		\$300,000	
for Receivables	\$236,385	\$0	\$2,285,000	3	\$0		\$2,521,385		\$2,521,385	
for Inventory/Prepaid Items	\$1,228,103	\$0	\$1,897	2	\$0		\$1,230,000		\$1,230,000	
Total for General Fund	\$29,107,731	(\$2,183,391)	\$7,833,020		\$7,805,144		\$26,952,216	\$600,000	\$20,599,129	\$5,753,087

	Balance 1/1/2010	2010 Revenues (Expenses)	Transfers In	Out	Balance 1/1/2011	Resvrs To Be Used As Rev. in 11 budget	Resvrs Re- tained for Apprtd./Re- strctd.purp.	Unapprtd./ Unrestr. Balance 1/1/2011
SPECIAL REVENUE FUND								
Restricted Fund Balances								
FIRE - First Ring Industrial Re-dvlpmnt Enterprise	\$217,515	\$300,000	\$0	\$0	\$517,515		\$517,515	
Terchak Endowment Fund	\$921,735	\$78,265	\$0	\$0	\$1,000,000		\$1,000,000	
Component Units	\$1,139,250	\$378,265	\$0	\$0	\$1,517,515	\$0	\$1,517,515	\$0
		(0000 004)	••	••	A450 054		0450 054	
Certificate & Voucher Programs. Fnd Bal. (CDA)	\$448,812	(\$288,861)	\$ 0	\$0	\$159,951		\$159,951	
Rental Rehab Fund Balance	\$432,709	\$0	\$0	\$0	\$432,709		\$432,709	
First Home Buyer	\$1,084,396	\$0	\$0	\$0	\$1,084,396		\$1,084,396	
Library Endowment	\$47,183	\$27,817	\$0	\$0	\$75,000		\$75,000	
Wi Act 102 - & other EMS Grant Fund Balance	\$80,388	\$4,000	\$0	\$0	\$84,388		\$84,388	
Centennial Fund	(\$22,201)	\$50,077	\$0	\$27,876 14	\$0		\$0	
Miscellaneous Grants (Block/Health/Police)	\$0	\$0	\$0	\$0	\$0	•	\$0	
Special Revenue Non-Component Units	\$2,071,287	(\$208,967)	\$0	\$27,876	\$1,836,444	\$0	\$1,836,444	\$0
Committed Fund Balances								
Information Technology Joint Venture	\$50,520	\$8,000	\$0	\$0	\$58,520		\$58,520	
Cable TV Fund Balance	\$700,820	(\$50,065)	\$0	\$0	\$650,755		\$650,755	
Special Revenue Non-Component Units	\$751,340	(\$42,065)	\$0	\$0	\$709,275	\$0	\$709,275	\$0
Total Special Revenue Non-Component Uni	\$2,822,627	(\$249,032)	\$0	\$27,876	\$2,545,719	\$0	\$2,545,719	\$0
Total for Special Revenue Fund	\$3,961,877	\$129,233	\$0	\$27,876	\$4,063,234	\$0	\$4,063,234	\$0
DEBT SERVICE FUND Debt Service Reserve Fund	\$ 503,692	(\$133,603)	\$0	\$0	\$370,089		\$370,089	
Total for Debt Service Fund	\$503,692	(\$133,603)	\$0	\$0	\$370,089	\$0	\$370,089	\$0
Total for Debt cervice Fund	4000,002	(4100,000)			40.0,000			
ENTERPRISE FUND - Retained Earnings								
Water Utility	\$14,601,175	\$203,895	\$0	\$0	\$14,805,070		\$13,362,024	\$1,443,046
Parking Utility	\$1,082,872	\$2,544	\$0	\$0	\$1,085,416		\$905,726	\$179,690
Solid Waste Fund	\$1,159,567	\$58,725	\$0	\$0	\$1,218,292		\$323,621	\$894,671
Storm Water Program	\$28,653,314	\$994,841	\$0	\$0	\$29,648,155		\$29,547,661	\$100,494
Sanitary Sewer	\$11,631,263	\$354,294	\$0	\$0	\$11,985,557		\$9,851,084	\$2,134,473
Beliot Rd. Public Housing	\$831,376	(\$14,429)	\$0	\$0	\$816,947		\$454,966	\$361,981
Total for Enterprise Fund	\$57,959,567	\$1,599,870	\$0	\$0	\$59,559,437	\$0	\$54,445,082	\$5,114,365
CAPITAL PROJECTS FUND								
Project Fund - TIF's	\$2,290,864	(\$1,693,357)	\$0	\$0	\$597,507		\$597,507	
Project Fund - General	\$25,564	\$0	\$0	\$0	\$25,564		\$25,564	
Total for Capital Projects Fund	\$2,316,428	(\$1,693,357)	\$0	\$0	\$623,071	\$0	\$623,071	\$0
INTERNAL SERVICE FUND	ىك							
Health Insurance	\$6,597,080	(\$726,566)	\$0	\$0	\$5,870,514		\$3,160,262	\$2,710,252
Internal Service Reserve - Liability Insurance	\$3,244,691	\$0	\$0	\$0	\$3,244,691			\$3,244,691
Total for Internal Service Fund	\$9,841,771	(\$726,566)	\$0	\$0	\$9,115,205	\$0	\$3,160,262	\$5,954,943
TOTAL OF ALL FUNDS	\$103,691,066	(\$3,007,814)	\$7,833,020	\$7,833,020	\$100,683,252	\$600,000	\$83,260,867	\$16,822,385

	Balance 1/1/2010	2010 Revenues (Expenses)	Tra In	ansfera	Out		Balance 1/1/2011	Resvrs To Be Used As Rev. in 11 budget	Resvrs Re- tained for Apprtd./Re- strctd.purp.	Unapprtd./ Unrestr. Balance 1/1/2011
GENERAL FUND										
General Fund	\$4,876,646	\$53,962,633 -\$55,846,024 (\$300,000) 16	\$205,622 \$1,800,000 \$255,569 \$314,859 \$27,876 \$300,000	5 7 9 10 14 16		12 13	\$2,953,087			\$2,953,087
D'esignated for Contingency Fund	\$2,775,000	\$0	\$230,622	4	\$205,622	5	\$2,800,000			\$2,800,000
Designated for Liability Insurance	\$1,200,000	\$0	\$0		\$0		\$1,200,000		\$1,200,000	
Designated for Land & Bldg. Acquisition	\$1,000,000	\$0	\$0		\$0		\$1,000,000		\$1,000,000	
Designated for Capital Projects related to public access, green initiatives & internal rehabs. Designated for Public Works Capital Replacents	\$500,000	\$0	\$0		\$0		\$500,000		\$500,000	
such as bollers/carpet/roofs/chillers Designated for Gen'l Fund to be	\$0	\$0	\$100,000	13			\$100,000		\$100,000	
Designated for Carry-overs Designated for Post Retirement Benefits Reserved for Encumbrances Designated for 27th Payroll Reserved for Receivables Reserved for Inventory/Prepaid Items Designated for Workers' Comp. Ins. Designated for Cap. Accum -General Designated for Productivity/Oper. Improvements Designated for Strategic Plan Implementation	\$255,569 \$9,000,000 \$314,859 \$1,461,357 \$236,385 \$1,228,103 \$1,500,000 \$2,112,312 \$100,000 \$97,500	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$250,000 \$300,000 \$300,000 \$150,000 \$2,285,000 \$1,897 \$0 \$211,575 \$0 \$0	11 15 12 1 3 2	\$255,569 \$2,285,000 \$314,859 \$0 \$0 \$0 \$300,000 \$0 \$0	9 3 10	\$250,000 \$7,015,000 \$300,000 \$1,611,357 \$2,521,385 \$1,230,000 \$1,500,000 \$2,023,887 \$100,000 \$97,500		\$250,000 \$7,015,000 \$300,000 \$1,611,357 \$2,521,385 \$1,230,000 \$1,500,000 \$2,023,887 \$100,000 \$97,500	
Designated for Dental Insurance	\$50,000	\$0	\$0		\$0		\$50,000		\$50,000	
Designated for Tax Refund Total for General Fund	\$100,000 \$29,107,731	\$0 (\$2,183,391)	\$0 \$7,833,020		\$0 \$7,805,144		\$100,000 \$26,952,216	\$600,000	\$100,000 \$20,599,129	\$5,753,087

·		2010				Resvrs To Be Used As	Resvrs Re- tained for	Unapprtd./ Unrestr.
3 ·	Balance	Revenues	Transfe		Balance	Rev. in	Apprtd./Re-	Balance
CDECTAL DEVENIUE PUND	1/1/2010	(Expenses)	<u>In</u>	Out	1/1/2011	11 budget	strctd.purp.	1/1/2011
SPECIAL REVENUE FUND								
FIRE - First Ring Industrial Re-dylpmnt Enterprise	\$217,515	\$300,000	\$0	· \$0	\$517,515		\$517,515	
Terchak Endowment Fund	\$921,735	\$78,265	\$0	\$0	\$1,000,000		\$1,000,000	
Component Units	\$1,139,250	\$378,265	\$0	\$0	\$1,517,515	\$0	\$1,517,515	\$0
Certificate & Voucher Programs. Fnd Bal. (CDA)	\$448,812	(\$288,861)	\$0	\$0	\$159,951		\$159,951	
Rental Rehab Fund Balance	\$432,709	\$0	\$0	\$0	\$432,709		\$432,709	
First Home Buyer	\$1,084,396	\$0	\$0	\$0	\$1,084,396		\$1,084,396	
Cable TV Fund Balance	\$700,820	(\$50,065)	\$0	\$0	\$650,755		\$650,755	
Library Endowment	\$47,183	\$27,817	\$0	\$0	\$75,000		\$75,000	
Information Technology Joint Venture	\$50,520	\$8,000	\$0	\$0	\$58,520		\$58,520	
WI Act 102 - & other EMS Grant Fund Balance	\$80,388	\$4,000	\$0	\$0	\$84,388		\$84,388	
Centennial Fund	(\$22,201)	\$50,077	\$0	\$27,876 14	\$0		\$0	
Miscellaneous Grants (Block/Health/Police)	\$0	\$0	\$0	\$0	\$0		\$0	
Special Revenue Non-Component Units	\$2,822,627	(\$249,032)	\$0	\$27,876	\$2,545,719	\$0	\$2,545,719	\$0
Total for Special Revenue Fund	\$3,961,877	\$129,233	\$0	\$27,876	\$4,063,234	\$0	\$4,063,234	\$0
DEBT SERVICE FUND								
Debt Service Reserve Fund	\$503,692	(\$133,603)	\$0	\$0	\$370,089		\$370,089	
Total for Debt Service Fund	\$503,692	(\$133,603)	\$0	\$0	\$370,089	\$0	\$370,089	\$0
ENTERPRISE FUND - Retained Earnings								
Water Utility	\$14,601,175	\$203,895	\$0	\$0	\$14,805,070		\$13,362,024	\$1,443,046
Parking Utility	\$1,082,872	\$2,544	\$0	\$0	\$1,085,416		\$905,726	\$179,690
Solid Waste Fund	\$1,159,567	\$58,725	\$0	\$0	\$1,218,292		\$323,621	\$894,671
Storm Water Program	\$28,653,314	\$994,841	\$0	\$0	\$29,648,155		\$29,547,661	\$100,494
Sanitary Sewer	\$11,631,263	\$354,294	\$0	\$0	\$11,985,557		\$9,851,084	\$2,134,473
Beliot Rd. Public Housing	\$831,376	(\$14,429)	\$0	\$0	\$816,947		\$454,966	\$361,981
Total for Enterprise Fund	\$57,959,567	\$1,599,870	\$0	\$0	\$59,559,437	\$0	\$54,445,082	\$5,114,355
CAPITAL PROJECTS FUND								
Project Fund - TIF's	\$2,290,864	(\$1,693,357)	\$0	\$0	\$597,507		\$597,507	
Project Fund - General	\$25,564	\$0	\$0	- \$0	\$25,564		\$25,564	· · · · · · · · · · · · · · · · · · ·
Total for Capital Projects Fund	\$2,316,428	(\$1,693,357)	\$0	\$0	\$623,071	\$0	\$623,071	\$0
INTERNAL SERVICE FUND				**************************************				
Health Insurance	\$6,597,080	(\$726,566)	\$0	\$0	\$5,870,514 \$2,844,604		\$3,160,262	\$2,710,252
Internal Service Reserve - Liability Insurance	\$3,244,691	\$0	\$0	\$0	\$3,244,691	<u> </u>	£2.4CA.2C2	\$3,244,691
Total for Internal Service Fund	\$9,841,771	(\$726,566)	\$0	\$0	\$9,115,205	\$0	\$3,160,262	\$5,954,943
TOTAL OF ALL FUNDS	\$103,691,066	(\$3,007,814)	\$7,833,020	\$7,833,020	\$100,683,252	\$600,000	\$83,260,867	\$16,822,385

	Balance	2009 Revenues	Tra	nsfers			Balance	Resvrs To Be Used As Rev. In	Resvrs Re- tained for Apprtd./Re-	Unapprtd./ Unrestr. Balance
	1/1/2009	(Expenses)	ln		Out		1/1/2010	10 budget	strctd.purp.	1/1/2010
<u> </u>										
GENERAL FUND										
General Fund	\$5,719,491	(\$53,228,761) \$53,577,430	\$2,500 \$38,521 \$243,582 \$750,000 \$367,840 \$535,518 \$96,859 \$29,000 \$487,792	1 4 7 8 10 12 13 16 14	\$175,000 \$260,495 \$303,582 \$1,600,000 \$304,621 \$0 \$29,000 \$300,000 \$255,569 \$314,859	3 5 6 9 11 15 17	\$4,876,646			\$4,876,648
Designated for Contingency Fund	\$2,715,000	\$0	\$303,582	5	\$243,582	7	\$2,775,000			\$2,775,000
Designated for Liability Insurance	\$1,200,000	\$0	\$0		\$0		\$1,200,000		\$1,200,000	
Designated for Land & Bldg. Acquisition	\$1,000,000	\$0	\$0		\$0		\$1,000,000		\$1,000,000	
Designated for Capital Projects related to public access, green initiatives & Internal rehabs.	\$500,000	\$0	\$0		\$0		\$500,000		\$500,000	
Designated for Gen'l Fund to be Applied to Reduce Tax Levy Designated for Carry-overs	\$1,250,000 \$535,518	\$0 \$0 \$0	\$1,800,000 \$255,569 \$300,000	6 18 17	\$750,000 \$535,518 \$0	8 12	\$2,300,000 \$255,569 \$9,000,000	\$1,800,000	\$500,000 \$255,569 \$9,000,000	
Designated for Post Retirement Benefits Reserved for Encumbrances Designated for 27th Payroll	\$8,700,000 \$96,859 \$1,774,149	\$0 \$0	\$314,859 \$175,000	19	\$96,859 \$487,792 \$38,521	13 14 4	\$314,859 \$1,461,357 \$236,385		\$314,859 \$1,461,357 \$236,385	
Reserved for Receivables Reserved for Inventory/Prepaid Items Designated for Workers' Comp. Ins.	\$274,906 \$967,608 \$1,500,000	\$0 \$0 \$0	\$260,495 \$0	3	\$0 \$0		\$1,228,103 \$1,500,000		\$1,228,103 \$1,500,000 \$2,112,312	
Designated for Cap. Accum -General Designated for Productivity/Oper. Improvements Designated for Strategic Plan Implementation	\$2,175,531 \$100,000 \$100,000	\$0 \$0 \$0	\$304,621 \$29,000 \$0	9 15	\$367,840 \$29,000 \$2,500	10 16 1	\$2,112,312 \$100,000 \$97,500		\$100,000 \$97,500	
Designated for Dental Insurance Designated for Tax Refund	\$50,000 \$100,000	\$0 \$0 \$348,669	\$0 \$0 \$6,294,738		\$0 \$0 \$6,294,738		\$50,000 \$100,000 \$29,107,731	\$1,800,000	\$50,000 \$100,000 \$19,656,085	\$7,651,646
Total for General Fund	\$28,759,062	3340,000	40,204,100	-	40100-11100	_	4-51.5.1.4			

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Ţ.		2009				Resvrs To Be Used As	Resvrs Re- tained for Apprtd./Re-	Unapprtd./ Unrestr. Balance
	Balance 1/1/2009	Revenues (Expenses)	Transfe in	rs Out	Balance 1/1/2010	Rev. in 10 budget	Apprtd./Re- strctd.purp.	Balance 1/1/2010
SPECIAL REVENUE FUND	11,1200	, , , , , , , , , , , , , , , , , , , ,						
FIRE - First Ring Industrial Re-dylpmnt Enterprise	(\$127,553)	\$345,068	\$0	\$0	\$217,515 \$921,735		\$217,515 \$921,735	
Terchak Endowment Fund	\$786,894	\$134,841	\$0	\$0 \$0	\$1,139,250	\$0	\$1,139,250	\$0
Component Units	\$659,341	\$479,909	\$0	\$0	\$1,139,230	30		
Certificate & Voucher Programs. Fnd Bal. (CDA)	\$491,856	(\$43,044)	\$0	\$0	\$448,812 \$432,709		\$448,812 \$432,709	
Rental Rehab Fund Balance	\$432,709	\$0	\$0 \$0	\$0 \$0	\$1.084.396		\$1,084,396	
First Home Buyer	\$929,668	\$154,728 \$19,534	\$0 \$0	\$0	\$700,820		\$700,820	
Cable TV Fund Balance V	\$681,286		\$0 \$0	\$0	\$47,183		\$47,183	
Library Endowment	\$213,243 \$23,300	(\$166,060) \$27,220	\$0	\$0	\$50,520		\$50,520	
Information Technology Joint Venture	\$23,300 \$86,376	(\$5,988)	\$0	\$0	\$80,388		\$80,388	
→ WI Act 102 - & other EMS Grant Fund Balance	(\$22,690)	\$489	\$0	\$0	(\$22,201)		(\$22,201)	
Centennial Fund	(\$2,104)	\$0	\$2,104 11		\$0		\$0	
Miscellaneous Grants (Block/Health/Police)	\$2,833,644	(\$13,121)	\$2,104	\$0	\$2,822,627	\$0	\$2,822,627	\$0
Special Revenue Non-Component Units Total for Special Revenue Fund	\$3,492,985	\$466,788	\$2,104	\$0	\$3,961,877	\$0	\$3,961,877	\$0
DEBT SERVICE FUND								
DEBI SERVICE FUND				•	0500 000		\$503,692	
Debt Service Reserve Fund	\$763,507	(\$259,815)	\$0	\$0	\$503,692		\$503,692 \$503.692	\$0
Total for Debt Service Fund	\$763,507	(\$259,815)	\$0	\$0	\$503,692	\$0	\$503,682	\$0
ENTERPRISE FUND - Retained Earnings								
Water Utility	\$14,393,670	\$207,505	\$0	\$0	\$14,601,175		\$13,062,024	\$1,539,151
Parking Utility	\$1,095,525	(\$12,653)	\$0	\$0	\$1,082,872		\$905,726	\$177,146
Solid Waste Fund	\$1,039,980	\$119,587	\$0	\$0	\$1,159,567		\$273,621	\$885,946
Storm Water Program	\$27,554,689	\$1,098,625	\$0	\$0	\$28,653,314		\$28,647,661	\$5,653
Sanitary Sewer	\$11,058,523	\$572,740	\$0	\$0	\$11,631,263		\$9,351,084	\$2,280,179
Beliot Rd. Public Housing	\$816,296	\$15,080	\$0	\$0	\$831,376		\$454,966	\$376,410
Total for Enterprise Fund	\$55,958,683	\$2,000,884	\$0	\$0	\$57,959,567	\$0	\$52,695,082	\$5,264,485
CAPITAL PROJECTS FUND								
<u> </u>	(\$10,920)	\$2.301,784	\$0	\$0	\$2,290,864		\$2,290,864	
Project Fund - TIF's Project Fund - General	\$451,190	(\$425,626)	\$0	\$0	\$25,564		\$25,564	
Total for Capital Projects Fund	\$440,270	\$1,876,158	\$0	\$0	\$2,316,428	\$0	\$2,316,428	\$0
INTERNAL SERVICE FUND								
	67 400 070	(\$532,192)	\$0	\$0	\$6,597,080		\$3,160,262	\$3,436,818
Health Insurance	\$7,129,272 \$3,44,601	(\$532,192) \$0	\$0 \$0	\$0	\$3,244,691			\$3,244,691
Internal Service Reserve - Liability Insurance	\$3,244,691	(\$532,192)	\$0	\$0	\$9,841,771	\$0	\$3,160,262	\$6,681,509
Total for Internal Service Fund	\$10,373,963		\$6,296,842	\$6,294,738	\$103,691,066	\$1,800,000	\$82,293,426	\$19,597,640
TOTAL OF ALL FUNDS	\$99,788,470	\$3,900,492	30,200,042	40,207,100	\$ 100,001,000	71,000,000	, , , , , , , , , , , , , , , , , , ,	

	Balance	2009 Revenues	Tra	nsfers			Balance	Resvrs To Be Used As Rev. in	Resvrs Re- tained for Apprtd./Re- strctd.purp.	Unapprtd./ Unrestr. Balance 1/1/2010
•	1/1/2009	(Expenses)	<u>In</u>		Out		1/1/2010	10 budget	streta.purp.	17172010
GENERAL FUND Unrestricted Fund Balance										
Unassigned - General Fund Balance	\$5,719,491	(\$53,228,761)	\$2,500	1	\$175,000	2	\$4,876,646			\$ 4,876,646
Unassigned - General Fund Balance	401. 101.01	\$53,577,430	\$38,521	4	\$260,495	3				
9			\$243,582	7	\$303,582	5				
			\$750,000	8	\$1,800,000	6				
• •			\$367,840	10	\$304,621	9				
- 5.			\$535,518	12		11				
78			\$98,859	13	\$29,000	15				
•			\$29,000	16	\$300,000	17				
•			\$487,792	14	\$255,569	18				
					\$314,859	19				
		••	\$303,582	5	\$243,582	7	\$2,775,000			\$2,775,000
Assigned for Contingency Fund	\$2,715,000	\$0 \$0	\$303,562 \$0	9	\$0	•	\$1,200,000		\$1,200,000	
Assigned for Liability Insurance	\$1,200,000	ΨU	•••		40		4.11			
Assigned for Land & Bldg.	64 000 000	\$0	\$0		\$0		\$1,000,000		\$1,000,000	
Acquisition	\$1,000,000	40	•		•		• • •		÷	
Assigned for Capital Projects related to public	\$500,000	\$0	\$0		\$0		\$500,000		\$500,000	
access, green initiatives & internal rehabs.	\$8,700,000	\$0	\$300,000	17	\$0		\$9,000,000		\$9,000,000	
Assigned for Post Retirement Benefits	\$1,774,149	\$0	\$175,000	2	\$487,792	14	\$1,461,357		\$1,461,357	
Assigned for 27th Payroll	\$1,500,000	\$0	\$0		\$0		\$1,500,000		\$1,500,000	
Assigned for Workers' Comp. Ins. Assigned for Gen'l Fund to be	ψ1,000,000	••								
Applied to Reduce Tax Levy	\$1,250,000	\$0	\$1,800,000	6	\$750,000	8	\$2,300,000	\$1,800,000	\$500,000	
Applied to Reduce Tax Levy Assigned for Cap. Accum -General	\$2,175,531	\$0	\$304,621	9	\$367,840	10	\$2,112,312		\$2,112,312	
Assigned for Productivity/Oper. Improvements	\$100,000	\$0	\$29,000	15	\$29,000	16	\$100,000		\$100,000 \$97,500	
Assigned for Strategic Pian Implementation	\$100,000	\$0	\$0		\$2,500	1	\$97,500		\$50,000	
Assigned for Dental Insurance	\$50,000	\$0	\$0		\$0		\$50,000		\$100,000	
Assigned for Tax Refund	\$100,000	\$0	\$0		\$0		\$100,000		\$100,000	
, word 10.										
Non-Spendable Fund Balance			****	40	000E E40	40	\$255,569		\$255,569	
for Carry-overs	\$535,518	\$0	\$255,569	18	\$535,518 \$98,859	12	\$255,569 \$314,859		\$314,859	
for Encumbrances	\$96,859	\$0	\$314,859	19	\$38,521	4	\$236,385		\$236,385	
for Receivables	\$274,906	\$0	\$260,495	4 3	\$38,521 \$0	4	\$1,228,103		\$1,228,103	
for Inventory/Prepaid Items	\$967,608	\$0		<u> </u>	\$6,294,738		\$29,107,731	\$1,800,000	\$19,656,085	\$7,651,646
Total for General Fund	\$28,759,062	\$348,669	\$6,294,738		\$0,234,738		\$25,101,131	41,000,000	7.0,000,000	

	Balance 1/1/2009	2009 Revenues (Expenses)	Transfer In	s Out	Balance 1/1/2010	Resvrs To Be Used As Rev. in 10 budget	Resvrs Re- tained for Apprid./Re- strctd.purp.	Unapprtd./ Unrestr. Balance 1/1/2010
SPECIAL REVENUE FUND								
Restricted Fund Balances				••	6947 E4E		\$217,515	
FIRE - First Ring Industrial Re-dvlpmnt Enterprise	(\$127,553)	\$345,068	\$0 \$0	\$0 \$0	\$217,515 \$921,735		\$921,735	
Terchak Endowment Fund	\$786,894	\$134,841 \$479,909	\$0 \$0	\$0	\$1,139,250	\$0	\$1,139,250	\$0
Component Units	\$659,341	φ47 5,3U3						
Certificate & Voucher Programs. Fnd Bal. (CDA)	\$ 491,856	(\$43,044)	\$0	\$0	\$448,812		\$448,812	
Rental Rehab Fund Balance	\$432,709	\$0	\$0	\$0	\$432,709		\$432,709	
First Home Buyer	\$929,668	\$154,728	\$0	\$0	\$1,084,396		\$1,084,396 \$47,183	
1 ibrary Endowment	\$213,243	(\$166,080)	\$0	\$0	\$47,183 \$80,388		\$80,388	
WI Act 102 - & other EMS Grant Fund Balance	\$86,376	(\$5,988)	\$0	\$0 \$0	\$50,366 (\$22,201)		(\$22,201)	
Centennial Fund	(\$22,690)	\$489	\$0 \$2.104 11	. \$ 0	\$0		\$0	
Miscellaneous Grants (Block/Health/Police)	(\$2,104)	\$0 (\$59,875)	\$2,104 11 \$2,104	\$0	\$2,071,287	\$0	\$2,071,287	\$0
Special Revenue Non-Component Units	\$2,129,058	(\$38,673)	92,104		<u> </u>			
Committed Fund Balances								
Information Technology Joint Venture	\$23,300	\$27,220	\$0	\$0	\$50,520		\$50,520	
Cable TV Fund Balance	\$681,286	\$19,534	\$0	\$0	\$700,820		\$700,820	\$0
Special Revenue Non-Component Units	\$704,586	\$46,754	\$0	\$0	\$751,340	\$0 \$0	\$751,340 \$2,822,627	\$0
Total Special Revenue Non-Component Un	\$2,833,644	(\$13,121)	\$2,104	\$0	\$2,822,627		\$3,961,877	\$0
Total for Special Revenue Fund	\$3,492,985	\$466,788	\$2,104	\$0	\$3,961,877	\$0	\$3,301,077	
DEBT SERVICE FUND Debt Service Reserve Fund	\$763,507	(\$259,815)	\$0	\$0 \$0	\$503,692		\$503,692	
Total for Debt Service Fund	\$763,507	(\$259,815)	\$0	\$0	\$503,692	\$0	\$503,692	\$0
TOTAL IOI Dept culture I une								
ENTERPRISE FUND - Retained Earnings								
DIVIDAL ROOM STATE OF THE PARTY							\$13,062,024	\$1,539,151
Water Utility	\$14,393,670	\$207,505	\$0	\$0	\$14,601,175		\$13,062,024 \$905,726	\$1,535,151
Parking Utility	\$1,095,525	(\$12,653)	\$0	\$0	\$1,082,872		\$273,621	\$885,946
Solid Waste Fund	\$1,039,980	\$119,587	\$0	\$0 \$0	\$1,159,567 \$28,653,314		\$28,647,661	\$5,653
Storm Water Program	\$27,554,689	\$1,098,625	\$0 \$0	\$0 \$0	\$20,033,314 \$11,631,263		\$9,351,084	\$2,280,179
Sanitary Sewer	\$11,058,523	\$572,740 \$15,080	\$0 \$0	\$0	\$831,376		\$454,966	\$376,410
Beliot Rd. Public Housing	\$816,296	\$2,000,884	\$0	\$0	\$57,959,567	\$0	\$52,695,082	\$5,264,485
Total for Enterprise Fund	\$55,958,683	42,000,004						
CAPITAL PROJECTS FUND								
Project Fund - TIF's	(\$10,920)	\$2,301,784	\$0	\$0	\$2,290,864		\$2,290,864	
Project Fund - TIP'S Project Fund - General	\$451,190	(\$425,626)	\$0	\$0	\$25,564		\$25,564	
Total for Capital Projects Fund	\$440,270	\$1,876,158	\$0	\$0	\$2,316,428	\$0	\$2,316,428	\$0
1000								
INTERNAL SERVICE FUND				úť				
		(8500 400)	\$0	\$0	\$6,597,080		\$3,160,262	\$3,436,818
Health Insurance	\$7,129,272 \$3,044,601	(\$532,192) \$0	\$0 \$0	\$0	\$3,244,691			\$3,244,691
Internal Service Reserve - Liability Insurance	\$3,244,691	(\$532,192)	\$0	\$0	\$9,841,771	\$0	\$3,160,262	\$6,681,509
Total for Internal Service Fund	\$10,373,963	\$3,900,492	\$6,296,842	\$6,294,738	\$103,691,066	\$1,800,000	\$82,293,426	\$19,597,640
TOTAL OF ALL FUNDS	\$99,788,470	40,500,704	40,000,01-	7-7		<u>, — — , — , , , , , , , , , , , , , , ,</u>		