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# 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	Introduced  Controlling Body: Administration & Finance Committee Sponsor(s): Administration & Finance Committee

## COMMITTEE RECOMMENDATION *adopt*

ACTION DATE:	MOVER	SECONDER		AYE	NO	PRESENT	EXCUSED
<u>NOV 16 2010</u>	<i>X</i>		Barczak				
			Czaplewski				
			Kopplin	<i>✓</i>			
			Lajsic	<i>✓</i>			
			Narlock	<i>✓</i>			
		<i>X</i>	Reinke	<i>✓</i>			
			Roadt				
			Sengstock				
			Vitale	<i>✓</i>			
			Weigel				
			TOTAL	<i>5</i>			

SIGNATURE OF COMMITTEE MEMBER  
*Kurt Kopplin*  
 Chair Vice-Chair Member

## COMMON COUNCIL ACTION **ADOPT**

ACTION DATE:	MOVER	SECONDER		AYE	NO	PRESENT	EXCUSED
<u>NOV 16 2010</u>	<i>✓</i>		Barczak	<i>✓</i>			
			Czaplewski	<i>✓</i>			
			Kopplin	<i>✓</i>			
			Lajsic	<i>✓</i>			
			Narlock	<i>✓</i>			
			Reinke	<i>✓</i>			
			Roadt	<i>✓</i>			
			Sengstock	<i>✓</i>			
		<i>✓</i>	Vitale	<i>✓</i>			
			Weigel	<i>✓</i>			
			TOTAL	<i>10</i>			



# City of West Allis

7525 W. Greenfield Ave  
West Allis, WI 53214

## Resolution

**File Number: R-2010-0254**

**Final Action:**  
NOV 16 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**

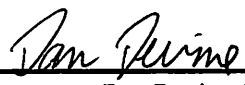
The policy of the City guiding the order of fund balance spend-down shall be as follows: 1) restricted, 2) committed, 3) assigned, and 4) unassigned. This order will be used for purposes of reporting fund balance.

**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 16 2010  
  
\_\_\_\_\_  
Paul M. Ziehler, City Admin. Officer, Clerk/Treas.

APPROVED 11/19/10  
  
\_\_\_\_\_  
Dan Devine, Mayor

2010 - New -

**CITY OF WEST ALLIS**  
**Summary of Fund Balances**  
**Estimated 12/31/2010**

	Balance 1/1/2010	2010 Revenues (Expenses)	Transfers			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
			In	Out					
<b>GENERAL FUND</b>									
<b>Unrestricted Fund Balance</b>									
Unassigned - General Fund Balance	\$4,876,646	\$53,962,633	\$205,622	5	\$150,000	1			\$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
Assigned for Liability Insurance	\$1,200,000	\$0	\$0		\$0			\$1,200,000	
Assigned for Land & Bldg. Acquisition	\$1,000,000	\$0	\$0		\$0			\$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 Replacents such as boilers/carpet/roofs chillers	\$0	\$0	\$100,000	13				\$100,000	
Assigned for Post Retirement Benefits	\$9,000,000	\$0	\$300,000	15	\$2,285,000	3		\$7,015,000	
Assigned for 27th Payroll	\$1,461,357	\$0	\$150,000	1	\$0			\$1,611,357	
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	\$2,300,000	\$0	\$1,100,000	6	\$1,800,000	7	\$600,000	\$1,000,000	
Assigned for Cap. Accum -General	\$2,112,312	\$0	\$211,575	8	\$300,000	16		\$2,023,887	
Assigned for Productivity/Oper. Improvements	\$100,000	\$0	\$0		\$0			\$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	
<b>Non-Spendable Fund Balance</b>									
for Carry-overs	\$255,569	\$0	\$250,000	11	\$255,569	9		\$250,000	
for Encumbrances	\$314,859	\$0	\$300,000	12	\$314,859	10		\$300,000	
for Receivables	\$236,385	\$0	\$2,285,000	3	\$0			\$2,521,385	
for Inventory/Prepaid Items	\$1,228,103	\$0	\$1,897	2	\$0			\$1,230,000	
<b>Total for General Fund</b>	<b>\$29,107,731</b>	<b>(\$2,183,391)</b>	<b>\$7,833,020</b>		<b>\$7,806,144</b>		<b>\$600,000</b>	<b>\$20,699,129</b>	<b>\$6,763,087</b>

**CITY OF WEST ALLIS**  
**Summary of Fund Balances**  
**Estimated 12/31/2010**

	Balance 1/1/2010	2010 Revenues (Expenses)	In	Transfers 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
<b>SPECIAL REVENUE FUND</b>								
<b>Restricted Fund Balances</b>								
FIRE - First Ring Industrial Re-dvlpmt 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	
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	\$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
<b>Committed Fund Balances</b>								
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
<b>Total for Special Revenue Fund</b>	<b>\$3,961,877</b>	<b>\$129,233</b>	<b>\$0</b>	<b>\$27,876</b>	<b>\$4,063,234</b>	<b>\$0</b>	<b>\$4,063,234</b>	<b>\$0</b>
<b>DEBT SERVICE FUND</b>								
Debt Service Reserve Fund	\$503,692	(\$133,603)	\$0	\$0	\$370,089		\$370,089	
<b>Total for Debt Service Fund</b>	<b>\$503,692</b>	<b>(\$133,603)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$370,089</b>	<b>\$0</b>	<b>\$370,089</b>	<b>\$0</b>
<b>ENTERPRISE FUND - Retained Earnings</b>								
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		\$454,986	\$361,961
<b>Total for Enterprise Fund</b>	<b>\$57,959,567</b>	<b>\$1,899,870</b>	<b>\$0</b>	<b>\$0</b>	<b>\$59,559,437</b>	<b>\$0</b>	<b>\$54,446,082</b>	<b>\$5,114,355</b>
<b>CAPITAL PROJECTS FUND</b>								
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	
<b>Total for Capital Projects Fund</b>	<b>\$2,316,428</b>	<b>(\$1,693,357)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$623,071</b>	<b>\$0</b>	<b>\$623,071</b>	<b>\$0</b>
<b>INTERNAL SERVICE FUND</b>								
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	\$0
<b>Total for Internal Service Fund</b>	<b>\$9,841,771</b>	<b>(\$726,566)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$9,116,205</b>	<b>\$0</b>	<b>\$3,160,262</b>	<b>\$5,954,943</b>
<b>TOTAL OF ALL FUNDS</b>	<b>\$103,691,066</b>	<b>(\$3,007,814)</b>	<b>\$7,833,020</b>	<b>\$7,833,020</b>	<b>\$100,683,252</b>	<b>\$600,000</b>	<b>\$83,260,867</b>	<b>\$16,822,385</b>

**CITY OF WEST ALLIS**  
**Summary of Fund Balances**  
**Estimated 12/31/2010**

	Balance 1/1/2010	2010 Revenues (Expenses)	Transfers		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
			In	Out				
<b>GENERAL FUND</b>								
General Fund	\$4,876,646	\$53,962,633	\$205,622	5	\$150,000	1		\$2,953,087
		<u>-\$55,848,024</u>	\$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		
Designated for Contingency Fund	\$2,775,000	\$0	\$230,622	4	\$205,622	5		\$2,800,000
Designated for Liability Insurance	\$1,200,000	\$0	\$0		\$0		\$1,200,000	
Designated for Land & Bldg. Acquisition	\$1,000,000	\$0	\$0		\$0		\$1,000,000	
Designated for Capital Projects related to public access, green initiatives & internal rehabs.	\$500,000	\$0	\$0		\$0		\$500,000	
Designated for Public Works Capital Replacents such as boilers/carpet/roofs/chillers	\$0	\$0	\$100,000	13			\$100,000	
Designated for Gen'l Fund to be Applied to Reduce Tax Levy	\$2,300,000	\$0	\$1,100,000	6	\$1,800,000	7	\$600,000	\$1,000,000
Designated for Carry-overs	\$255,569	\$0	\$250,000	11	\$255,569	9		\$250,000
Designated for Post Retirement Benefits	\$9,000,000	\$0	\$300,000	15	\$2,285,000	3		\$7,015,000
Reserved for Encumbrances	\$314,859	\$0	\$300,000	12	\$314,859	10		\$300,000
Designated for 27th Payroll	\$1,461,357	\$0	\$150,000	1	\$0			\$1,611,357
Reserved for Receivables	\$236,385	\$0	\$2,285,000	3	\$0			\$2,521,385
Reserved for Inventory/Prepaid Items	\$1,228,103	\$0	\$1,897	2	\$0			\$1,230,000
Designated for Workers' Comp. Ins.	\$1,500,000	\$0	\$0		\$0			\$1,500,000
Designated for Cap. Accum -General	\$2,112,312	\$0	\$211,575	8	\$300,000	16		\$2,023,887
Designated for Productivity/Oper. Improvements	\$100,000	\$0	\$0		\$0			\$100,000
Designated for Strategic Plan Implementation	\$97,500	\$0	\$0		\$0			\$97,500
Designated for Dental Insurance	\$50,000	\$0	\$0		\$0			\$50,000
Designated for Tax Refund	\$100,000	\$0	\$0		\$0			\$100,000
<b>Total for General Fund</b>	<b>\$29,107,731</b>	<b>(\$2,183,391)</b>	<b>\$7,833,020</b>		<b>\$7,805,144</b>		<b>\$600,000</b>	<b>\$20,599,129</b>
								<b>\$5,753,087</b>

**CITY OF WEST ALLIS**  
**Summary of Fund Balances**  
**Estimated 12/31/2010**

	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
<b>SPECIAL REVENUE FUND</b>								
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
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	\$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
<b>Total for Special Revenue Fund</b>	<b>\$3,961,877</b>	<b>\$129,233</b>	<b>\$0</b>	<b>\$27,876</b>	<b>\$4,063,234</b>	<b>\$0</b>	<b>\$4,063,234</b>	<b>\$0</b>
<b>DEBT SERVICE FUND</b>								
Debt Service Reserve Fund	\$503,692	(\$133,603)	\$0	\$0	\$370,089		\$370,089	
<b>Total for Debt Service Fund</b>	<b>\$503,692</b>	<b>(\$133,603)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$370,089</b>	<b>\$0</b>	<b>\$370,089</b>	<b>\$0</b>
<b>ENTERPRISE FUND - Retained Earnings</b>								
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
Bellot Rd. Public Housing	\$831,376	(\$14,429)	\$0	\$0	\$816,947		\$454,966	\$361,981
<b>Total for Enterprise Fund</b>	<b>\$57,959,567</b>	<b>\$1,599,870</b>	<b>\$0</b>	<b>\$0</b>	<b>\$59,559,437</b>	<b>\$0</b>	<b>\$54,445,082</b>	<b>\$5,114,355</b>
<b>CAPITAL PROJECTS FUND</b>								
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	
<b>Total for Capital Projects Fund</b>	<b>\$2,316,428</b>	<b>(\$1,693,357)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$623,071</b>	<b>\$0</b>	<b>\$623,071</b>	<b>\$0</b>
<b>INTERNAL SERVICE FUND</b>								
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	
<b>Total for Internal Service Fund</b>	<b>\$9,841,771</b>	<b>(\$726,566)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$9,115,205</b>	<b>\$0</b>	<b>\$3,160,262</b>	<b>\$5,954,943</b>
<b>TOTAL OF ALL FUNDS</b>	<b>\$103,691,066</b>	<b>(\$3,007,814)</b>	<b>\$7,833,020</b>	<b>\$7,833,020</b>	<b>\$100,683,252</b>	<b>\$600,000</b>	<b>\$83,260,867</b>	<b>\$16,822,385</b>

**CITY OF WEST ALLIS  
Summary of Fund Balances  
12/31/2009**

	Balance 1/1/2009	2009 Revenues (Expenses)	Transfers				Balance 1/1/2010	Resvrs To Be Used As Rev. In 10 budget	Resvrs Re- tained for Apprtd./Re- strctd.purp.	Unapprtd./ Unrestr. Balance 1/1/2010
			In	Out						
<b>GENERAL FUND</b>										
General Fund	\$5,719,491	(\$53,228,761) \$53,577,430	\$2,500 1 \$38,521 4 \$243,582 7 \$750,000 8 \$367,840 10 \$535,518 12 \$96,859 13 \$29,000 16 \$487,792 14	\$175,000 2 \$260,495 3 \$303,582 5 \$1,800,000 6 \$304,621 9 \$0 11 \$29,000 15 \$300,000 17 \$255,569 18 \$314,859 19		\$4,876,646			\$4,876,646	
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	\$1,250,000	\$0	\$1,800,000 6	\$750,000 8		\$2,300,000	\$1,800,000	\$500,000		
Designated for Carry-overs	\$535,518	\$0	\$255,569 18	\$535,518 12		\$255,569		\$255,569		
Designated for Post Retirement Benefits	\$8,700,000	\$0	\$300,000 17	\$0		\$9,000,000		\$9,000,000		
Reserved for Encumbrances	\$96,859	\$0	\$314,859 19	\$96,859 13		\$314,859		\$314,859		
Designated for 27th Payroll	\$1,774,149	\$0	\$175,000 2	\$487,792 14		\$1,461,357		\$1,461,357		
Reserved for Receivables	\$274,906	\$0	\$0 4	\$38,521 4		\$236,385		\$236,385		
Reserved for Inventory/Prepaid Items	\$967,608	\$0	\$260,495 3	\$0		\$1,228,103		\$1,228,103		
Designated for Workers' Comp. Ins.	\$1,500,000	\$0	\$0	\$0		\$1,500,000		\$1,500,000		
Designated for Cap. Accum -General	\$2,175,531	\$0	\$304,621 9	\$367,840 10		\$2,112,312		\$2,112,312		
Designated for Productivity/Oper. Improvements	\$100,000	\$0	\$29,000 15	\$29,000 16		\$100,000		\$100,000		
Designated for Strategic Plan Implementation	\$100,000	\$0	\$0	\$2,500 1		\$97,500		\$97,500		
Designated for Dental Insurance	\$50,000	\$0	\$0	\$0		\$50,000		\$50,000		
Designated for Tax Refund	\$100,000	\$0	\$0	\$0		\$100,000		\$100,000		
<b>Total for General Fund</b>	<b>\$28,759,062</b>	<b>\$348,669</b>	<b>\$6,294,738</b>	<b>\$6,294,738</b>		<b>\$29,107,731</b>	<b>\$1,800,000</b>	<b>\$19,656,085</b>	<b>\$7,651,646</b>	



**CITY OF WEST ALLIS**  
**Summary of Fund Balances**  
**12/31/2009**

	Balance 1/1/2009	2009 Revenues (Expenses)	Transfers		Balance 1/1/2010	Resvrs To Be Used As Rev. In 10 budget	Resvrs Re- tained for Apprtd./Re- strctd.purp.	Unapprtd./ Unrestr. Balance 1/1/2010
			In	Out				
<b>SPECIAL REVENUE FUND</b>								
✓ FIRE - First Ring Industrial Re-dvlpmt Enterprise	(\$127,553)	\$345,068	\$0	\$0	\$217,515		\$217,515	
✓ Terchak Endowment Fund	\$786,694	\$134,841	\$0	\$0	\$921,735		\$921,735	
Component Units	\$659,341	\$479,909	\$0	\$0	\$1,139,250	\$0	\$1,139,250	\$0
✓ 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	
✓ Cable TV Fund Balance	\$681,288	\$19,534	\$0	\$0	\$700,820		\$700,820	
✓ Library Endowment	\$213,243	(\$166,060)	\$0	\$0	\$47,183		\$47,183	
✓ Information Technology Joint Venture	\$23,300	\$27,220	\$0	\$0	\$50,520		\$50,520	
✓ WI Act 102 - & other EMS Grant Fund Balance	\$86,376	(\$5,988)	\$0	\$0	\$80,388		\$80,388	
✓ Centennial Fund	(\$22,690)	\$489	\$0	\$0	(\$22,201)		(\$22,201)	
✓ Miscellaneous Grants (Block/Health/Police)	(\$2,104)	\$0	\$2,104	\$0	\$0		\$0	
Special Revenue Non-Component Units	\$2,833,644	(\$13,121)	\$2,104	\$0	\$2,822,627	\$0	\$2,822,627	\$0
<b>Total for Special Revenue Fund</b>	<b>\$3,482,985</b>	<b>\$466,788</b>	<b>\$2,104</b>	<b>\$0</b>	<b>\$3,961,877</b>	<b>\$0</b>	<b>\$3,961,877</b>	<b>\$0</b>
<b>DEBT SERVICE FUND</b>								
Debt Service Reserve Fund	\$763,507	(\$259,815)	\$0	\$0	\$503,692		\$503,692	
<b>Total for Debt Service Fund</b>	<b>\$763,507</b>	<b>(\$259,815)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$503,692</b>	<b>\$0</b>	<b>\$503,692</b>	<b>\$0</b>
<b>ENTERPRISE FUND - Retained Earnings</b>								
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		\$805,726	\$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		\$454,866	\$376,410
<b>Total for Enterprise Fund</b>	<b>\$55,958,683</b>	<b>\$2,000,884</b>	<b>\$0</b>	<b>\$0</b>	<b>\$57,959,567</b>	<b>\$0</b>	<b>\$52,695,082</b>	<b>\$5,264,485</b>
<b>CAPITAL PROJECTS FUND</b>								
Project Fund - TIF's	(\$10,920)	\$2,301,784	\$0	\$0	\$2,290,864		\$2,290,864	
Project Fund - General	\$451,190	(\$425,626)	\$0	\$0	\$25,564		\$25,564	
<b>Total for Capital Projects Fund</b>	<b>\$440,270</b>	<b>\$1,876,158</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,316,428</b>	<b>\$0</b>	<b>\$2,316,428</b>	<b>\$0</b>
<b>INTERNAL SERVICE FUND</b>								
Health Insurance	\$7,129,272	(\$532,192)	\$0	\$0	\$6,597,080		\$3,160,262	\$3,436,818
Internal Service Reserve - Liability Insurance	\$3,244,691	\$0	\$0	\$0	\$3,244,691		\$3,244,691	
<b>Total for Internal Service Fund</b>	<b>\$10,373,963</b>	<b>(\$532,192)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$9,841,771</b>	<b>\$0</b>	<b>\$3,160,262</b>	<b>\$6,681,509</b>
<b>TOTAL OF ALL FUNDS</b>	<b>\$99,788,470</b>	<b>\$3,900,492</b>	<b>\$6,298,842</b>	<b>\$6,294,738</b>	<b>\$103,691,066</b>	<b>\$1,800,000</b>	<b>\$82,293,426</b>	<b>\$19,597,640</b>

**CITY OF WEST ALLIS**  
**Summary of Fund Balances**  
**12/31/2009**

	Balance 1/1/2009	2009 Revenues (Expenses)	Transfers		Balance 1/1/2010	Resvrs To Be Used As Rev. in 10 budget	Resvrs Re- tained for Apprtd./Re- strctd.purp.	Unapprtd/ Unrestr. Balance 1/1/2010
			In	Out				
<b>GENERAL FUND</b>								
<b>Unrestricted Fund Balance</b>								
Unassigned - General Fund Balance	\$5,719,491	(\$53,228,761) \$53,577,430	\$2,500	1	\$175,000	2		\$4,876,646
			\$38,521	4	\$260,495	3		
			\$243,582	7	\$303,582	5		
			\$750,000	8	\$1,800,000	6		
			\$367,840	10	\$304,621	9		
			\$535,518	12	\$0	11		
			\$96,859	13	\$29,000	15		
			\$29,000	16	\$300,000	17		
			\$487,792	14	\$255,569	18		
					\$314,859	19		
Assigned for Contingency Fund	\$2,715,000	\$0	\$303,582	5	\$243,582	7		\$2,775,000
Assigned for Liability Insurance	\$1,200,000	\$0	\$0		\$0		\$1,200,000	
Assigned for Land & Bldg. Acquisition	\$1,000,000	\$0	\$0		\$0		\$1,000,000	
Assigned for Capital Projects related to public access, green initiatives & internal rehabs.	\$500,000	\$0	\$0		\$0		\$500,000	
Assigned for Post Retirement Benefits	\$8,700,000	\$0	\$300,000	17	\$0		\$9,000,000	
Assigned for 27th Payroll	\$1,774,149	\$0	\$175,000	2	\$487,792	14	\$1,461,357	
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	\$1,250,000	\$0	\$1,800,000	6	\$750,000	8	\$1,800,000	\$500,000
Assigned for Cap. Accum -General	\$2,175,531	\$0	\$304,821	9	\$367,840	10	\$2,112,312	
Assigned for Productivity/Oper. Improvements	\$100,000	\$0	\$29,000	15	\$29,000	16	\$100,000	
Assigned for Strategic Plan Implementation	\$100,000	\$0	\$0		\$2,500	1	\$97,500	
Assigned for Dental Insurance	\$50,000	\$0	\$0		\$0		\$50,000	
Assigned for Tax Refund	\$100,000	\$0	\$0		\$0		\$100,000	
<b>Non-Spendable Fund Balance</b>								
for Carry-overs	\$535,518	\$0	\$255,569	18	\$535,518	12	\$255,569	
for Encumbrances	\$96,859	\$0	\$314,859	19	\$96,859	13	\$314,859	
for Receivables	\$274,906	\$0	\$0	4	\$38,521	4	\$236,385	
for Inventory/Prepaid Items	\$967,608	\$0	\$260,495	3	\$0		\$1,228,103	
<b>Total for General Fund</b>	<b>\$28,769,062</b>	<b>\$348,669</b>	<b>\$6,294,738</b>		<b>\$6,294,738</b>		<b>\$29,107,731</b>	<b>\$7,651,646</b>

**CITY OF WEST ALLIS**  
**Summary of Fund Balances**  
**12/31/2009**

	Balance 1/1/2009	2009 Revenues (Expenses)	In	Transfers Out	Balance 1/1/2010	Resvrs To Be Used As Rev. In 10 budget	Resvrs Re- tained for Apprtd./Re- strctd.purp.	Unapprtd./ Unrestr. Balance 1/1/2010
<b>SPECIAL REVENUE FUND</b>								
<b>Restricted Fund Balances</b>								
FIRE - First Ring Industrial Re-dvlpmnt Enterprise	(\$127,553)	\$345,068	\$0	\$0	\$217,515		\$217,515	
Terchak Endowment Fund	\$786,894	\$134,841	\$0	\$0	\$921,735		\$921,735	
Component Units	\$659,341	\$479,909	\$0	\$0	\$1,139,250	\$0	\$1,139,250	\$0
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	
Library Endowment	\$213,243	(\$166,080)	\$0	\$0	\$47,183		\$47,183	
WI Act 102 - & other EMS Grant Fund Balance	\$86,376	(\$5,988)	\$0	\$0	\$80,388		\$80,388	
Centennial Fund	(\$22,690)	\$489	\$0	\$0	(\$22,201)		(\$22,201)	
Miscellaneous Grants (Block/Health/Police)	(\$2,104)	\$0	\$2,104	\$0	\$0		\$0	
Special Revenue Non-Component Units	\$2,129,058	(\$59,875)	\$2,104	\$0	\$2,071,287	\$0	\$2,071,287	\$0
<b>Committed Fund Balances</b>								
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	
Special Revenue Non-Component Units	\$704,586	\$46,754	\$0	\$0	\$751,340	\$0	\$751,340	\$0
Total Special Revenue Non-Component Unit	\$2,833,644	(\$13,121)	\$2,104	\$0	\$2,822,627	\$0	\$2,822,627	\$0
<b>Total for Special Revenue Fund</b>	<b>\$3,492,985</b>	<b>\$466,788</b>	<b>\$2,104</b>	<b>\$0</b>	<b>\$3,961,877</b>	<b>\$0</b>	<b>\$3,961,877</b>	<b>\$0</b>
<b>DEBT SERVICE FUND</b>								
Debt Service Reserve Fund	\$763,507	(\$259,815)	\$0	\$0	\$503,692		\$503,692	
<b>Total for Debt Service Fund</b>	<b>\$763,507</b>	<b>(\$259,815)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$503,692</b>	<b>\$0</b>	<b>\$503,692</b>	<b>\$0</b>
<b>ENTERPRISE FUND - Retained Earnings</b>								
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		\$454,886	\$376,410
<b>Total for Enterprise Fund</b>	<b>\$65,958,683</b>	<b>\$2,000,884</b>	<b>\$0</b>	<b>\$0</b>	<b>\$67,959,567</b>	<b>\$0</b>	<b>\$62,695,082</b>	<b>\$6,264,486</b>
<b>CAPITAL PROJECTS FUND</b>								
Project Fund - TIF's	(\$10,920)	\$2,301,784	\$0	\$0	\$2,290,864		\$2,290,864	
Project Fund - General	\$451,190	(\$425,626)	\$0	\$0	\$25,564		\$25,564	
<b>Total for Capital Projects Fund</b>	<b>\$440,270</b>	<b>\$1,876,158</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,316,428</b>	<b>\$0</b>	<b>\$2,316,428</b>	<b>\$0</b>
<b>INTERNAL SERVICE FUND</b>								
Health Insurance	\$7,129,272	(\$532,192)	\$0	\$0	\$6,597,080		\$3,160,262	\$3,436,818
Internal Service Reserve - Liability Insurance	\$3,244,691	\$0	\$0	\$0	\$3,244,691			\$3,244,691
<b>Total for Internal Service Fund</b>	<b>\$10,373,963</b>	<b>(\$532,192)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$9,841,771</b>	<b>\$0</b>	<b>\$3,160,262</b>	<b>\$6,681,509</b>
<b>TOTAL OF ALL FUNDS</b>	<b>\$99,788,470</b>	<b>\$3,900,492</b>	<b>\$6,296,842</b>	<b>\$6,294,738</b>	<b>\$103,691,066</b>	<b>\$1,800,000</b>	<b>\$82,293,426</b>	<b>\$19,697,640</b>