

GENERAL CITY BUDGET

2010

CITY OF WEST ALLIS

WISCONSIN

As Recommended by the Mayor

October 6, 2009

To Common Council:

The 2010 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 \$24,695,148 for 2010, up \$55,116 from 2009, or .22% more. The 2010 revenue includes increases in several elements, including transportation aids, a new landlord tenant/owner fee, resident and new resident ambulance fee, and Reserves applied. Decreases include Expenditure Restraint Program, Shared Revenues, building/plumbing/electrical permits, and investment (interest) earnings. Total revenues (including Special Revenue, Enterprise, Debt, Capital, and Internal Service funds) are recommended at \$128,919,712 for 2010, up \$12,598,122 from 2009, or 10.83%.

The General Fund spending needed to operate the City is recommended at \$55,506,218 for 2010, up \$1,324,263 from 2009, or 2.44%. This increase is primarily due to anticipated wage and benefit increases and other operational increases. Staff authorizations for 2010 are recommended at approximately 518, down slightly from what was authorized in 2009. Total expenditures (including Special Revenue, Enterprise, Debt, Capital, and Internal Service funds) are recommended at \$129,884,942 for 2010, up \$15,252,241 from 2009, or 13.31%. The major increases were in TIF, debt, and utility funds.

The 2009 property tax levy [dollars needed to make up the difference between 2010 revenues and 2010 expenditures] for use in 2010 is \$37,216,071, up from \$36,183,824, an increase of \$1,032,247 or 2.85%. The City tax levy for 2010 includes four tax levy elements: General Fund, Health Insurance Fund, Parking Utility, and Debt Fund. A tax levy for Tax Increment Financing is not included in this amount.

The City tax rate is recommended at an increase from \$8.70 per \$1,000 of assessed valuation to \$8.94 per \$1,000 of assessed valuation, an increase of \$0.24 per \$1,000, or 2.76%. (In 2009(2010), Assessed Valuation, including TIF value, increased by \$26,821,100, from \$4,248,678,900 to \$4,275,500,000, approximately .63%). This assessed valuation increase is due to new construction (non-revaluation or maintenance year).

Below is listed a table showing the 2008(2009) City of West Allis tax rate, the 2009(2010) City of West Allis tax rate, the cost increase per \$1,000 in assessed valuation, and the cost increase for an example on a \$175,000 property (for City purposes only).

Taxing Unit	2008(09)	2009(10)	Cost Inc./(Dec.)		Based on property of \$175,000	
	Tax Rate	Tax Rate	In Tax Rate	Per \$1,000 In Assessed Valuation	Assessed Valuation	Cost Increase in Dollars to you for 2010 Operational Taxes (2009 Tax Levy)
City of West Allis (Responsibility of Mayor & Alderpersons)	\$8.70	\$8.94	\$0.24	Increase	\$42.00	Increase (2.76% Increase)

Respectfully Submitted,
Mayor Dan Devine

**2010 MAYOR'S RECOMMENDED BUDGET
SUMMARY HIGHLIGHTS**

PROCESS

The City budget process for 2010 began on June 1, 2009. Budget guidelines were provided to all departments, divisions, and offices. Preparation of employee staffing and salary information was completed on or about June 30. Detail expenditure budgeting was completed on or about July 31. Among all the guidelines provided, the most important requirement was that initial budget submittals were to be no more than the 2009 budget. Most departments met this initial requirement. In cases where the guidelines were exceeded, explanations were given.

Initial review of departmental original budget expenditure requests were reviewed by the Mayor, CAO, and Finance Manager/Comptroller in August. Limited follow up discussions were conducted in early September to work toward the spending and tax levy limits that apply in 2010. At the same time, an effort was undertaken to increase existing revenues and identify new revenues.

During the budget meetings with all departments, five questions were asked in order to develop ideas, options, and consider all relevant factors. The following five (5) questions were asked:

1. How was the 2010 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. Were there any staffing changes?
3. What is the service effect or impact of the budget that was submitted?
4. If something needed to be cut from your budget, what would you recommend? What would be the service impact?
5. If the City had no spending or levy limits, what would you add to your budget? What would be the service impact?

In addition to the above questions, revenue-raising options were discussed with each department.

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 2010 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.

With the above process being used, decisions were made with regard to revenues and expenditures for the 2010 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 2010 revenues decreased significantly from what had been budgeted in 2009. They are as follows:

1. Shared Revenues: down \$280,000
2. Expenditure Restraint Program: down \$120,000
3. Exempt Computer Equipment: down \$70,000
4. Milwaukee County Federated Library: down \$25,000
5. Building/Plumbing/Electrical Permits: down \$250,000
6. Court Fines & Costs: down \$25,000
7. General Fund Applied: down \$250,000
8. Interest (Investment) Earnings: down \$750,000

This second revenue section describes below what 2010 revenues increased significantly from what had been budgeted in 2009. They are as follows:

1. Tax Equivalent Payments: up \$40,000
2. Tax Delinquencies & Penalties: up \$60,000
3. State Fair Expo: up \$30,000
4. Transportation Highway Aids: up \$170,000
5. Resident & Non-Resident Ambulance Fee and Milwaukee County Paramedics: together up net \$90,000

This third revenue section describes below what new revenues are included in the 2010 adopted revenues. There were three new revenue sources.

1. Voluntary PILOTs - \$1,000
2. Landlord Tenant/Owner Fee - \$90,000
3. Reserves Applied - \$1,300,000

Finally, there were other smaller, minor increases and decreases in other 2010 Mayor's Recommended Budget revenue items.

EXPENDITURES

Five (5) changes totaling \$262,350 in reductions were made by the Mayor to the budgets as submitted by departments. They were as follows:

1. \$290,550 decrease to Police Department for grant credit, part-time dispatch, overtime, vehicle repair, postage, other materials, printing, new vehicles.
2. \$30,000 increase to Fire Department for overtime.
3. \$15,000 increase to Library Book budget.
4. \$13,000 increase for Engineering capital credits.
5. \$29,800 decrease to Fringe Benefits for reduced rollop costs on salaries/wages eliminated.

Expenditures for the 2010 Mayor's Recommended Budget were changed in several respects from the 2009 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	None	None
City Assessor	None	None
City Admin. Office	None	None
Information Technology	None	None

Dept/Div/Office	Description of Change (including staffing, dollar impact, etc.)	Service Effect or Impact
Purchasing/Central Services	None	None
Human Resources	Increased PT Secretary position from .33 FTE to .38 FTE.	More complete and quicker response for special projects and expanding requirements.
Finance	None	None
Clerk/Treasurer	None	None
Police & Fire Commission	None	None
Police	1. Reductions to Police budget included cutting back requests from historically needed large increases to the alternative of allowing for modified account growth. 2. Salary/wage accounts include funding for current staffing but notes that five (5) Police Union positions will need to be cut beginning January 1, 2010, pending final terms of 2011 Police Union agreement.	1. Expenditures in reduced accounts will need to be monitored closely throughout the year. 2. Short-term police operational impact will be minimal; long-term police operational impact will negatively affect Police Union personnel support services.
Fire	None	None
Planning (Development)	\$10,000 added for general city planning staff time (.1 FTE).	Need to continue to increase General Fund support of Planning budget over the next few years based on high level of CDBG support and compared to other cities our size.
Bldg Insp & Nghbrhd Srves	None	None
Health	None	None
Senior Center	None	None
Library	None	None
Public Works	One position in Inventory Division eliminated.	None
Engineering	None	None
Comm Rels/ Promos/Celebs	None	None
Employee Fringe Benefits	Small increases for health, dental and life insurance costs.	Budgeted expenditures sufficient if good experience continues for health costs.*
Annual Prot, Refund & Adj Ins./Misc. Debt Issue, Contg. Fund	State Pension contribution rates increased significantly. None	Large budgetary effect. None

Dept/Div/Office	Description of Change (including staffing, dollar impact, etc.)	Service Effect or Impact
Community Development	None	None
Rent Asst/Voucher	None	None
HOME Program	None	None
Cable Communications	None	None
Debt Fund	Moderate increase in debt for TIFs.	Higher repayment of principal and interest.
Enterprise Funds	Some rate increases included (see fund cover sheets).	Higher charges for customer use.
Capital Projects/TIF Projects	Large increase in TIF expenditures.	Improved tax base and job creation.
Internal Service (Liability & Health Insurance)	None	*Risk of insufficient health insurance funds. (Use of Fund Balance.)

SUMMARY

Overall, non-tax levy general fund revenues increased by approximately \$55,116. \$1,800,000 from City reserves is used in 2010. (Without the use of the City reserves, the 2010 tax levy and rate would be approximately 4.97% higher or, in other words, 7.82% rather than the 2.85% that it will be.) The general fund expenditures increased \$1,324,363 or approximately 2.44%. Staffing levels for authorized positions decreased slightly to approximately 518.

The City's State Expenditure Restraint Program (ERP) limit is 3% for 2010; the State Tax Levy limit is also 3% for 2010.

The 2010 Mayor's Recommended Budget package of the overall revenue increase and the small overall expenditure increase resulted in a General fund levy increase of approximately \$1,339,247 or 4.57%. When all tax levy components (General, Health Insurance, Parking, and Debt) are totaled, the tax levy for these four (without TIF) is \$37,216,071, up \$1,032,247 or 2.85%. The TIF levy is estimated to be \$996,086, up \$199,667 or 25.07%, resulting in an overall City levy of \$38,212,157, up \$1,231,914 or 3.33%. The assessed value for the City (including TIF value) is estimated to be increasing by approximately \$26,821,100 (.63%) (non-revaluation/ maintenance year only). The municipal only tax rate for the City is increasing from \$8.70 to \$8.94, or \$.24 per \$1,000 of assessed valuation (2.76%).

CITY OF WEST ALLIS
2010 CITY BUDGET
INDEX

PAGE NO.

2010 REVENUES AND PRIOR YEAR COMPARISONS	2-5
COMPARISON OF 2010 EXPENDITURES WITH 2009 BUDGETED AND ADJUSTED EXPENDITURES	6-7
2010 EXPENDITURES COMPARED WITH PRIOR YEARS EXPENSE	8-9
SUMMARY OF ESTIMATED 2009 EXPENDITURE BALANCES	10-11
COMPARISON OF DEPARTMENTAL EXPENDITURES WITH SALARIES & FRINGE BENEFITS	12-13
REGULAR POSITIONS - 2010	14-15
OTHER POSITIONS - 2010	16
SUMMARY OF ACTUAL 2008 FUND BALANCES	17-20
SUMMARY OF ESTIMATED 2009 FUND BALANCES	21-24
STATEMENT OF DEBT MARGIN 12/31/09	25
25 YR. ANALYSIS OF INDEBTEDNESS BALANCES 1985-2009 FOR GENERAL CITY AND SCHOOL	26
25 YR. ANALYSIS OF DEBT PURPOSES 1985-2009	27-30
SCHEDULE OF 2010 GENERAL OBLIGATION DEBT	31
DETAILED COMPARATIVE ANALYSIS OF 2007 & 2008 CWA ACTUAL LEVIES AND 2009 CWA TAX LEVY	32
SUMMARY OF TAX LEVIES & COMPARATIVE ANALYSIS OF 2007 & 2008 ACTUAL RATES AND 2009 TAX RATE; COMPARATIVE TAX RATES (2000-2009) - CITY OF WEST ALLIS	33
COMPARATIVE GROWTH STATISTICS - CITY OF WEST ALLIS	34
GENERAL, DEBT, SPECIAL REVENUE, ENTERPRISE, CAPITAL PROJECTS & INTERNAL SERVICE FUNDS INDEX	35

**City of West Allis
2010 Revenues
With Comparison of Actual 2007, 2008, & 2009 Budgeted & Estimated Revenues**

	2007 Actual Revenues	2008 Actual Revenues	2009 Budgeted Revenues	2009 Estimated Revenues	2010 Revenues
Taxes					
Real Estate & Personal Property	\$28,082,213	\$28,676,331	\$29,276,823	\$29,283,881	\$30,616,070
Mobile Home/Trailer	84,004	\$80,135	85,000	80,135	75,000
Hotel/Motel	36,659	\$15,555	30,000	35,000	30,000
State Sales Tax	(2,280)	(\$1,577)	0	(1,600)	0
Tax Equiv. - Physicians Office Tower	240,937	\$240,646	238,000	242,699	238,000
Tax Equiv. - Parking Structures	103,518	\$103,393	100,000	104,275	100,000
Tax Equiv. - Women's Pavilion	126,867	\$126,714	125,000	127,795	125,000
Tax Equiv. - Laboratory Equip - hosp	48,604	\$48,904	48,000	71,970	60,000
Other Tax Equivalent (Holie, Beths.)	74,932	\$122,517	86,000	129,932	127,000
Tax Equiv. - Voluntary PILOT	0	\$0	0	0	1,000
Tax Delinquencies & Penalties	305,160	\$354,981	190,000	300,000	250,000
Total Taxes	\$29,100,614	\$29,767,599	\$30,178,823	\$30,374,087	\$31,622,070
Intergovernmental Grants & Aids					
State Shared Revenues	\$8,514,956	\$8,545,104	\$8,544,242	\$8,591,435	\$8,266,800
Expenditure Restraint Program	1,875,045	\$1,845,041	1,756,743	1,756,133	1,636,156
Exempt Computer Equipment	174,715	\$159,683	265,000	200,994	195,000
Fire Insurance Premiums Tax Rebates	131,842	\$131,147	130,000	130,487	130,000
Municipal Services Payment	268,953	\$202,725	202,000	202,730	201,000
State Fair - Expo Center	90,000	\$90,000	90,000	120,000	120,000
State Fair Service Contract	30,000	\$30,000	30,000	30,000	30,000
Transportation/Highway Aids	2,179,504	\$2,245,132	2,245,000	2,245,132	2,418,061
Milwaukee County Library	295,033	\$209,524	315,000	320,836	290,000
Total Grants & Aids	\$13,560,048	\$13,458,356	\$13,577,985	\$13,597,747	\$13,287,017
Licenses, Permits, Fees					
Malt Beverage & Liquor	\$100,575	\$97,345	\$98,400	\$94,655	\$95,575
All Other Licenses	145,952	\$136,404	130,000	146,950	133,805
Bldg., Plumbg. & Electrical Permits	748,523	\$743,065	705,250	455,183	450,000
Planning & Development Fees	66,013	\$51,478	54,000	39,800	41,500
Overnight Parking Permits	378,159	\$378,545	370,000	370,136	370,050
Fire Inspection Fee	88,717	\$89,577	89,000	89,000	89,000
Landlord Tenant Fee	0	\$0	0	0	90,000
All Other Permits	58,211	\$58,618	43,400	46,885	44,850
Total Licenses, Permits, Fees	\$1,586,150	\$1,555,032	\$1,490,050	\$1,242,609	\$1,314,780

**City of West Allis
2010 Revenues
With Comparison of Actual 2007, 2008, & 2009 Budgeted & Estimated Revenues**

	2007 Actual Revenues	2008 Actual Revenues	2009 Budgeted Revenues	2009 Estimated Revenues	2010 Revenues
Penalties and Forfeitures					
Court Fines & Costs	\$959,657	\$941,078	\$900,000	\$881,367	\$875,000
Parking Violations	1,165,081	1,178,419	1,150,000	1,127,000	1,150,000
Total Penalties and Forfeitures	\$2,124,738	\$2,119,497	\$2,050,000	\$2,008,367	\$2,025,000
Charges for Services					
General Government	\$20,627	\$75,960	\$19,500	\$25,363	\$18,900
HIDTA Admin Fees	\$75,000	\$78,000	\$75,000	\$81,000	\$80,000
Resident & Non- Resident Ambulance Fee	1,013,304	1,573,732	850,000	1,305,284	1,307,000
Milwaukee County Paramedic Aid	328,892	212,024	535,000	168,000	168,000
MMSD Tunnel Rescue Admin Fee	169,171	134,647	125,000	125,000	125,000
Police	34,587	82,152	72,500	55,421	57,250
Fire	24,630	33,762	21,750	22,000	22,000
Health	181,065	177,348	225,143	219,689	228,900
Village of West Mliw.-Health Servs. Agrmnt.	58,192	60,684	61,000	61,000	61,000
Senior Center	8,532	7,783	8,125	7,737	7,725
Public Works Services	162,785	153,393	54,500	53,225	47,900
Public Works Equipment Earnings	378,182	419,270	150,000	154,000	150,000
City Engineer	14,025	7,077	8,000	500	4,000
Finance	4,883	320	0	3	0
Information Technology	31,981	5,416	0	325	0
Print Shop	63,755	72,949	60,000	60,000	60,000
City Attorney	141,797	67,848	50,000	50,000	50,000
CAO	67,058	66,118	65,000	65,000	67,000
Library	96,675	92,284	92,100	91,733	91,800
City Clerk/Treasurer	3,026	2,787	3,000	2,558	2,600
Total Charges For Services	\$2,878,167	\$3,323,554	\$2,475,618	\$2,547,838	\$2,549,075

**City of West Allis
2010 Revenues
With Comparison of Actual 2007, 2008, & 2009 Budgeted & Estimated Revenues**

	2007 Actual Revenues	2008 Actual Revenues	2009 Budgeted Revenues	2009 Estimated Revenues	2010 Revenues
Miscellaneous Revenue					
Interest on Investment	\$3,264,536	\$2,297,226	\$1,750,000	\$1,000,000	\$1,000,000
Interest on Special Assessments	2,140	1,396	2,000	1,400	1,500
Rental of City Property	71,592	73,822	70,000	71,000	71,000
Green Market Rentals	97,050	92,181	104,500	108,432	99,500
Sale of Lands/Buildings	0	0	0	0	0
Other Sales	88,952	149,225	76,000	30,307	76,000
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	\$3,874,270	\$2,963,850	\$2,352,500	\$1,561,139	\$1,598,000
Transfers and Reserve Funds Applied					
Tax Equivalent-Beloit Rd Housing	\$103,037	\$102,914	\$100,000	\$103,792	\$103,792
Tax Equivalent-Water Utility	613,556	613,556	613,556	613,556	613,556
Storm Water Administrative Support	250,000	250,000	250,000	250,000	250,000
Cable Administrative Support	275,000	275,000	275,000	275,000	275,000
Internal Service Fund - Liability Insurance	0	0	68,323	0	67,928
Operating Transfers	1	250,541	0	45,006	0
General Fund Applied	0	0	750,000	750,000	500,000
Reserves Applied	0	0	0	0	1,300,000
Total Reserve Funds Applied	\$1,241,594	\$1,492,011	\$2,056,879	\$2,037,354	\$3,110,276
Total General Fund Revenue	\$54,365,581	\$54,679,898	\$54,181,855	\$53,369,141	\$55,506,218
Special Revenue Funds					
Office of Cable Communications Revenues	\$579,583	\$587,303	\$590,000	\$598,000	\$598,000
Community Development Block Grant Program	1,579,246	1,319,198	1,528,906	1,523,906	1,484,078
Housing Assistance Programs	3,536,563	2,874,103	3,374,252	3,085,391	3,175,872
Federal & State Health Grants	391,940	454,846	295,000	428,845	403,845
Police & Fire Grants & Info. Tech. Jnt Vnt. & MMSD	2,151,556	2,187,822	2,340,509	2,302,703	2,380,768
FIRE First Ring Industrial Rd/vlpmt Enterprise	1,000	238,856	125,000	466,000	125,000
Total Special Revenue Funds	\$8,239,888	\$7,662,128	\$8,253,667	\$8,404,845	\$8,167,563
Capital Projects Fund					
Capital Projects	\$4,046,412	\$3,936,451	\$5,587,200	\$5,629,929	\$5,118,000
TIF Projects	1,439,128	1,964,377	1,308,000	10,435,000	7,246,372
Total Capital Projects Fund	\$5,485,540	\$5,900,828	\$6,895,200	\$16,064,929	\$12,364,372
Debt Service Revenues					
Real Estate & Personal Property	\$4,050,001	\$4,085,001	\$4,085,000	\$4,085,000	\$3,760,000
Hospital & TIF Financing Sources & Refunding	5,847,215	5,727,305	10,905,957	11,358,492	14,172,251
Total Debt Service	\$9,897,216	\$9,812,306	\$14,990,957	\$15,443,492	\$17,932,251

City of West Allis
2010 Revenues
With Comparison of Actual 2007, 2008, & 2009 Budgeted & Estimated Revenues

	2007 Actual Revenues	2008 Actual Revenues	2009 Budgeted Revenues	2009 Estimated Revenues	2010 Revenues
Enterprise Funds					
Parking System	\$44,599	\$37,118	\$41,760	\$40,866	\$59,760
Beloit Rd Public Housing	382,593	379,509	385,846	387,991	383,900
Storm Sewer Program	3,323,745	3,047,538	3,127,392	2,988,526	3,229,314
Water Utility	6,151,977	6,365,866	7,119,973	7,020,567	8,145,855
Sanitary Sewer Utility	5,047,671	5,864,197	4,894,797	5,656,242	6,025,697
Solid Waste Fund	1,108,729	1,141,433	1,691,820	1,666,768	1,746,854
Total Enterprise Funds	\$16,059,314	\$16,835,661	\$17,262,588	\$17,760,960	\$19,591,380

Internal Service Fund					
Liability Insurance Pool Revenues	\$367,061	\$0	\$68,323	\$68,323	\$67,928
Employee Health Insurance Revenues	15,239,643	15,827,712	14,669,000	15,414,687	15,290,000
Total Internal Service Revenues	\$15,606,704	\$15,827,712	\$14,737,323	\$15,483,010	\$15,357,928

TOTAL ALL CITY REVENUE	\$109,654,243	\$110,718,533	\$116,321,590	\$126,526,377	\$128,919,712
-------------------------------	----------------------	----------------------	----------------------	----------------------	----------------------

CITY OF WEST ALLIS
Comparison of 2010 Expenditures With
2009 Budgeted Expenditures & 2009 Adjusted Expenditures

DEPARTMENT OR ACTIVITY	2010		% of		2009		2009		Increase or Decrease	
	Expenditures	Total Expend.	Total Expend.	Expend.	Budgeted Expenditures	Adjusted Expenditures	\$ Amount	%	\$ Amount	%
POLICY MAKING										
Common Council (elected)	\$103,440	0.19%	\$103,140	0.29%	\$300	\$103,140	\$300	0.29%	\$300	0.29%
Mayor (elected)	80,596	0.15%	78,206	3.06%	2,390	78,778	1,818	2.31%	1,818	2.31%
TOTAL POLICY MAKING	\$184,036	0.33%	\$181,346	1.48%	\$2,690	\$181,918	\$2,118	1.16%	\$2,118	1.16%
LEGAL, JUDICIAL, VALUATION										
City Attorney (elected)	\$475,450	0.86%	\$469,234	1.32%	\$6,216	\$469,234	\$6,216	1.32%	\$6,216	1.32%
Municipal Court (elected)	245,181	0.44%	240,896	1.78%	4,285	247,327	(2,146)	-0.87%	(2,146)	-0.87%
City Assessor	350,222	0.63%	341,742	2.48%	8,480	367,142	(16,920)	-4.61%	(16,920)	-4.61%
TOTAL LEGAL, JUDICIAL, VALUATION	\$1,070,853	1.93%	\$1,051,872	1.80%	\$18,981	\$1,083,703	(\$12,850)	-1.19%	(\$12,850)	-1.19%
ADMINISTRATION										
City Administrative Office	148,463	0.27%	144,395	2.82%	4,068	144,395	4,068	2.82%	4,068	2.82%
Information Technology	773,064	1.39%	752,044	2.80%	21,020	792,044	(18,980)	-2.40%	(18,980)	-2.40%
Purchasing/Central Services	630,820	1.14%	628,552	0.36%	2,268	719,403	(88,583)	-12.31%	(88,583)	-12.31%
Human Resources	312,058	0.56%	300,648	3.80%	11,410	304,595	7,463	2.45%	7,463	2.45%
Finance	336,843	0.61%	329,818	2.13%	7,025	332,200	4,643	1.40%	4,643	1.40%
City Clerk/Treasurer	440,987	0.79%	432,516	1.96%	8,471	436,726	4,261	0.98%	4,261	0.98%
TOTAL ADMINISTRATION	\$2,642,235	4.76%	\$2,587,973	2.10%	\$54,262	\$2,729,363	(\$72,216)	-2.65%	(\$72,216)	-2.65%
HEALTH, SAFETY, CULTURE										
Police & Fire Commission	\$14,900	0.03%	\$14,900	0.00%	\$0	\$14,900	\$0	0.00%	\$0	0.00%
Police Department	11,557,998	20.82%	11,119,461	3.94%	438,537	11,193,818	364,180	3.25%	364,180	3.25%
Fire Department	8,741,060	15.75%	8,510,576	2.71%	230,484	8,894,679	(153,619)	-1.73%	(153,619)	-1.73%
Planning (Development)	164,750	0.30%	153,973	7.00%	10,777	322,868	(158,118)	-48.97%	(158,118)	-48.97%
Bldg Inspection & Zoning & Neighborhood Services	798,137	1.44%	778,186	2.56%	19,951	791,714	6,423	0.81%	6,423	0.81%
Health Department	1,522,281	2.74%	1,494,874	1.83%	27,407	1,499,155	23,126	1.54%	23,126	1.54%
Senior Center	169,748	0.31%	164,297	3.32%	5,451	171,097	(1,349)	-0.79%	(1,349)	-0.79%
Public Library	1,800,425	3.24%	1,783,017	0.98%	17,408	1,884,442	(84,017)	-4.46%	(84,017)	-4.46%
TOTAL HEALTH, SAFETY, CULTURE	\$24,769,299	44.62%	\$24,019,284	3.12%	\$750,015	\$24,772,673	(\$3,374)	-0.01%	(\$3,374)	-0.01%
PUBLIC WORKS, ENGINEERING										
Public Works	\$7,869,390	14.18%	\$7,958,901	-1.12%	(\$89,511)	\$8,002,401	(\$133,011)	-1.66%	(\$133,011)	-1.66%
Engineering	\$963,200	1.74%	\$950,124	1.38%	13,076	\$961,672	1,528	0.16%	1,528	0.16%
TOTAL PUBLIC WORKS, ENGINEERING	\$8,832,590	15.91%	\$8,909,025	-0.86%	(\$76,435)	\$8,964,073	(\$131,483)	-1.47%	(\$131,483)	-1.47%

CITY OF WEST ALLIS
Comparison of 2010 Expenditures With
2009 Budgeted Expenditures & 2009 Adjusted Expenditures

	2010 Expenditures	% of Total Expend.	2009 Budgeted Expenditures	Increase or Decrease \$ Amount	%	2009 Adjusted Expenditures	Increase or Decrease \$ Amount	%
GENERAL EXPENSE								
Promos and Celebrations	76,175	0.14%	74,175	2,000	2.70%	81,712	(5,537)	-6.78%
Employee Fringe Benefits	17,221,800	31.03%	16,669,450	552,350	3.31%	16,684,450	537,350	3.22%
General Expenses	709,230	1.28%	688,730	20,500	2.98%	719,933	(10,703)	-1.49%
TOTAL GENERAL EXPENSE	\$18,007,205	32.44%	\$17,432,355	\$574,850	3.30%	\$17,486,095	\$521,110	2.98%
TOTAL GENERAL FUND EXPENDITURES	\$55,506,218	99.99%	\$54,181,855	\$1,324,363	2.44%	\$55,217,825	\$303,305	0.55%
SPECIAL REVENUE FUNDS EXPENDITURES								
Office of Cable Communications	640,065	7.56%	640,104	(39)	-0.01%	640,104	(39)	-0.01%
Community Development Programs	1,484,078	17.53%	1,523,906	(39,828)	-2.61%	1,523,906	(39,828)	-2.61%
Housing Assistance Programs	3,464,733	40.93%	3,374,252	90,481	2.68%	3,374,252	90,481	2.68%
Federal & State Health Grants	403,845	4.77%	295,000	108,845	36.90%	295,000	108,845	36.90%
Police & Fire Grants & Info. Tech. Jnt Vnt. & MMSD	2,372,768	28.03%	2,336,509	36,259	1.55%	2,336,509	36,259	1.55%
FIRE First Ring Industrial Rd/vipmnt Enterprise	100,000	1.18%	100,000	0	0.00%	0	100,000	#N/A
TOTAL SPECIAL REVENUE FUND EXPENDITURES	\$8,465,489	100.00%	\$8,269,771	\$195,718	2.37%	\$8,169,771	\$295,718	3.62%
CAPITAL PROJECTS FUND								
Capital Improvements	\$5,118,000	38.90%	\$4,774,200	\$343,800	7.20%	\$4,774,200	\$343,800	7.20%
TIF Improvements	8,038,127	61.10%	730,000	7,308,127	1001.11%	730,000	7,308,127	1001.11%
TOTAL CAPITAL PROJECT FUNDS EXPENDITURES	\$13,156,127	100.00%	\$5,504,200	\$7,651,927	139.02%	\$5,504,200	\$7,651,927	139.02%
DEBT SERVICE FUNDS								
General Debt Service Expenditures	\$4,032,156	23.37%	\$4,081,603	(\$49,447)	-1.21%	\$4,081,603	(\$49,447)	-1.21%
Hospital & TIF Debt Service Expenditures	13,224,765	76.63%	11,164,401	2,060,364	18.45%	11,164,401	2,060,364	18.45%
TOTAL DEBT SERVICE FUNDS EXPENDITURES	\$17,256,921	100.00%	\$15,246,004	\$2,010,917	13.19%	\$15,246,004	\$2,010,917	13.19%
ENTERPRISE FUND EXPENDITURES								
Parking System	\$60,430	0.32%	\$52,748	\$7,682	14.56%	\$52,748	\$7,682	14.56%
Beloit Rd Public Housing	416,461	2.21%	414,732	1,729	0.42%	414,732	1,729	0.42%
Storm Sewer Program	2,297,756	12.16%	2,285,924	11,832	0.52%	2,285,924	11,832	0.52%
Water Utility	8,212,867	43.47%	7,007,371	1,205,496	17.20%	7,007,371	1,205,496	17.20%
Sanitary Utility	6,077,957	32.17%	4,734,512	1,343,445	28.38%	4,734,512	1,343,445	28.38%
Solid Waste Fund	1,827,288	9.67%	1,708,261	119,027	6.97%	1,708,261	119,027	6.97%
TOTAL ENTERPRISE FUNDS EXPENDITURES	\$18,892,759	90.01%	\$16,203,548	\$2,689,211	16.60%	\$16,203,548	\$2,689,211	16.60%
INTERNAL SERVICE FUND								
Liability Insurance Pool Expenditures	\$67,928	0.41%	\$68,323	(\$395)	-0.58%	\$68,323	(\$395)	-0.58%
Employee Health Insurance Fund	\$16,539,500	99.59%	\$15,159,000	\$1,380,500	9.11%	\$15,159,000	\$1,380,500	9.11%
TOTAL INTERNAL SERVICE FUND EXPENDITURES	\$16,607,428	99.59%	\$15,227,323	\$1,380,105	9.06%	\$15,227,323	\$1,380,105	9.06%
TOTAL ALL CITY EXPENDITURES	\$129,884,942	100.00%	\$114,632,701	\$15,252,241	13.31%	\$115,568,671	\$14,331,183	12.40%

City of West Allis
Comparison of Prior Years Expense With 2010 Expenditures

DEPARTMENT OR ACTIVITY	2007 Actual	2008 Actual	2009 Estimated Expenditures	2010 Expenditure Requests	Mayoral Additions/ Deletions	2010 Mayoral Expenditures	2010 Expenditures
POLICY MAKING							
Common Council (elected)	\$269,198	\$260,826	\$103,140	\$103,440	\$0	\$103,440	\$103,440
Mayor (elected)	105,583	107,766	78,778	80,596	0	80,596	80,596
TOTAL POLICY MAKING	\$374,781	\$368,592	\$181,918	\$184,036	\$0	\$184,036	\$184,036
LEGAL, JUDICIAL, VALUATION							
City Attorney (elected)	\$568,977	\$632,762	\$469,234	\$475,450	\$0	\$475,450	\$475,450
Municipal Court (elected)	290,205	320,697	247,327	245,181	0	245,181	245,181
City Assessor	473,386	487,637	367,142	350,222	0	350,222	350,222
TOTAL LEGAL, JUDICIAL, VALUATION	\$1,332,568	\$1,441,096	\$1,083,703	\$1,070,853	\$0	\$1,070,853	\$1,070,853
ADMINISTRATION							
City Administrative Office	\$194,422	\$197,699	\$144,395	\$148,463	\$0	\$148,463	\$148,463
Information Technology	882,869	871,441	792,044	773,064	0	773,064	773,064
Purchasing/Central Services	593,304	590,182	558,403	630,820	0	630,820	630,820
Human Resources	402,837	421,469	304,595	312,058	0	312,058	312,058
Finance	460,147	445,424	332,200	336,843	0	336,843	336,843
City Clerk/Treasurer	488,084	597,897	436,726	440,987	0	440,987	440,987
TOTAL ADMINISTRATION	\$3,021,663	\$3,124,112	\$2,568,363	\$2,642,235	\$0	\$2,642,235	\$2,642,235
HEALTH, SAFETY, CULTURE							
Police & Fire Commission	\$13,696	\$16,003	\$14,900	\$14,900	\$0	\$14,900	\$14,900
Police Department	14,898,587	16,039,064	11,193,818	11,848,548	(290,550)	11,557,998	11,557,998
Fire Department	11,784,431	11,882,406	8,894,679	8,711,060	30,000	8,741,060	8,741,060
Planning (Development)	250,950	192,701	267,868	164,750	0	164,750	164,750
Bldg Inspection & Zoning & Neighborhood Services	1,089,766	1,134,596	791,714	798,137	0	798,137	798,137
Health Department	1,966,380	1,978,240	1,471,155	1,522,281	0	1,522,281	1,522,281
Senior Center	194,253	208,596	171,097	169,748	0	169,748	169,748
Public Library	2,106,966	2,023,437	1,884,442	1,785,425	15,000	1,800,425	1,800,425
TOTAL HEALTH, SAFETY, CULTURE	\$32,305,029	\$33,475,043	\$24,689,673	\$25,014,849	(\$245,550)	\$24,769,299	\$24,769,299
PUBLIC WORKS, ENGINEERING							
Public Works Programs	\$10,725,416	\$10,964,735	\$7,654,401	\$7,869,390	\$0	\$7,869,390	\$7,869,390
Engineering	1,265,448	1,179,621	955,072	950,200	13,000	963,200	963,200
TOTAL PUBLIC WORKS, ENGINEERING	\$11,990,864	\$12,144,356	\$8,609,473	\$8,819,590	\$13,000	\$8,832,590	\$8,832,590

City of West Allis
Comparison of Prior Years Expense With 2010 Expenditures

	2007 Actual	2008 Actual	2009 Estimated Expenditures	2010 Expenditure Requests	Mayoral Additions/ Deletions	2010 Mayoral Expenditures	2010 Expenditures
GENERAL EXPENSE							
Promos and Celebrations	60,164	70,476	81,712	76,175	0	76,175	76,175
Employee Fringe Benefits	407,451	756,073	16,684,450	17,251,600	(29,800)	17,221,800	17,221,800
General Expenses and Other	1,140,234	618,947	719,933	709,230	0	709,230	709,230
TOTAL GENERAL EXPENSE	\$1,607,849	\$1,445,496	\$17,486,095	\$18,037,005	(\$29,800)	\$18,007,205	\$18,007,205

TOTAL GENERAL FUND EXPENDITURES	\$50,632,754	\$51,998,695	\$54,619,225	\$55,768,568	(\$262,350)	\$55,506,218	\$55,506,218
--	---------------------	---------------------	---------------------	---------------------	--------------------	---------------------	---------------------

SPECIAL REVENUE FUNDS EXPENDITURES

Office of Cable Communications	603,839	612,987	633,422	640,065	0	640,065	640,065
Community Development Programs	1,574,222	1,319,199	1,523,906	1,484,078	0	1,484,078	1,484,078
Housing Assistance Programs	3,297,662	2,876,436	3,374,252	3,464,733	0	3,464,733	3,464,733
Federal & State Health Grants	391,940	454,846	428,845	403,845	0	403,845	403,845
Police & Fire Grants & Info. Tech. Jnt Vnt. & MMSD	2,141,951	2,167,146	2,285,703	2,372,768	0	2,372,768	2,372,768
FIRE First Ring Industrial Rdvprmt Enterprise	1,336	366,073	478,725	100,000	0	100,000	100,000
TOTAL SPECIAL REVENUE FUND EXPENDITURES	\$8,010,950	\$7,796,687	\$8,724,853	\$8,465,489	\$0	\$8,465,489	\$8,465,489

CAPITAL PROJECTS FUND EXPENDITURES

Capital Improvements	\$2,637,299	\$6,299,765	\$5,594,662	\$5,118,000	\$0	\$5,118,000	\$5,118,000
TIF Improvements	1,728,408	2,194,156	9,622,263	8,038,127	0	8,038,127	8,038,127
TOTAL CAPITAL PROJECTS FUNDS EXPENDITURE	\$4,365,707	\$8,493,921	\$15,216,925	\$13,156,127	\$0	\$13,156,127	\$13,156,127

DEBT

General Debt Service Expenditures	\$4,120,483	\$4,265,088	\$3,841,056	\$4,032,156	\$0	\$4,032,156	\$4,032,156
Hospital & TIF Debt Service Expenditures	6,118,218	6,009,935	10,661,116	13,224,765	0	13,224,765	13,224,765
TOTAL DEBT SERVICE FUND EXPENDITURES	\$10,238,701	\$10,275,023	\$14,502,172	\$17,256,921	\$0	\$17,256,921	\$17,256,921

ENTERPRISE FUNDS EXPENDITURES

Parking System	\$58,847	\$86,878	\$76,248	\$60,430	\$0	\$60,430	\$60,430
Beloit Rd Public Housing	353,718	461,907	410,479	416,461	0	416,461	416,461
Storm Water Program	1,816,018	1,883,786	2,006,841	2,297,756	0	2,297,756	2,297,756
Sanitary Sewer Utility	4,323,033	4,866,935	5,302,167	6,077,957	0	6,077,957	6,077,957
Water Utility	6,541,560	7,100,185	7,181,670	8,212,867	0	8,212,867	8,212,867
Solid Waste Fund	792,115	917,136	1,708,261	1,827,288	0	1,827,288	1,827,288
TOTAL ENTERPRISE FUNDS EXPENDITURES	\$13,885,291	\$15,316,827	\$16,685,666	\$18,892,759	\$0	\$18,892,759	\$18,892,759

INTERNAL SERVICE FUND

Liability Insurance Pool Expenditures	\$7,809	\$0	\$68,323	\$67,928	\$0	\$67,928	\$67,928
Employee Health Insurance Fund	\$14,586,161	\$14,801,184	\$15,388,769	\$16,539,500	\$0	\$16,539,500	\$16,539,500
TOTAL INTERNAL SERVICE FUND EXPENDITURES	\$14,593,970	\$14,801,184	\$15,457,092	\$16,607,428	\$0	\$16,607,428	\$16,607,428
TOTAL ALL CITY EXPENDITURES	\$101,727,373	\$108,682,337	\$125,205,933	\$130,147,292	(\$262,350)	\$129,884,942	\$129,884,942

City of West Allis
Summary of 2009 Estimated Expenditure Balances

DEPARTMENT OR ACTIVITY	2009 Adopted Expenditures	Carryovers & Transfers	2009 Adjusted Expenditures	2009 Estimated Expenditures	Est. 2009 Carryovers & Transfers*	Estimated Expend. Balances 12/31/2009
POLICY MAKING						
Common Council	\$103,140	\$0	\$103,140	\$103,140	\$0	\$0
Mayor	78,206	572	78,778	78,778	0	0
TOTAL POLICY MAKING	\$181,346	\$572	\$181,918	\$181,918	\$0	\$0
LEGAL, JUDICIAL, VALUATION						
City Attorney (elected)	\$469,234	\$0	\$469,234	\$469,234	\$0	\$0
Municipal Court (elected)	240,896	6,431	247,327	247,327	0	0
City Assessor	341,742	25,400	367,142	367,142	0	0
TOTAL LEGAL, JUDICIAL, VALUATION	\$1,051,872	\$31,831	\$1,083,703	\$1,083,703	\$0	\$0
ADMINISTRATION						
City Administrative Office	\$144,395	\$0	\$144,395	\$144,395	\$0	\$0
Information Technology	752,044	40,000	792,044	792,044	0	0
Purchasing/Central Services	628,552	90,851	719,403	558,403	0	161,000
Human Resources	300,648	3,947	304,595	304,595	0	0
Finance	329,818	2,382	332,200	332,200	0	0
City Clerk/Treasurer	432,516	4,210	436,726	436,726	0	0
TOTAL ADMINISTRATION	\$2,587,973	\$141,390	\$2,729,363	\$2,568,363	\$0	\$161,000
HEALTH, SAFETY, CULTURE						
Police & Fire Commission	\$14,900	\$0	\$14,900	\$14,900	\$0	\$0
Police Department	11,119,461	74,357	11,193,818	11,193,818	0	0
Fire Department	8,510,576	384,103	8,894,679	8,894,679	0	0
Planning (Development)	153,973	168,895	322,868	267,868	0	55,000
Bldg Inspection & Zoning & Neighborhood Services	778,186	13,528	791,714	791,714	0	0
Health Department	1,494,874	4,281	1,499,155	1,471,155	0	28,000
Senior Center	164,297	6,800	171,097	171,097	0	0
Public Library	1,783,017	101,425	1,884,442	1,884,442	0	0
TOTAL HEALTH, SAFETY, CULTURE	\$24,019,284	\$753,389	\$24,772,673	\$24,689,673	\$0	\$83,000
PUBLIC WORKS, ENGINEERING						
Public Works:						
Public Works Programs	\$7,958,901	\$43,500	\$8,002,401	\$7,654,401	\$0	\$348,000
Engineering	950,124	11,548	961,672	955,072	0	6,600
TOTAL PUBLIC WORKS, ENGINEERING	\$8,909,025	\$55,048	\$8,964,073	\$8,609,473	\$0	\$354,600

City of West Allis
Summary of 2009 Estimated Expenditure Balances

	2009 Adopted Expenditures	Carryovers & Transfers	2009 Adjusted Expenditures	2009 Estimated Expenditures	Est. 2009 Carryovers & Transfers*	Estimated Expend. Balances 12/31/2009
GENERAL EXPENSE						
Promos and Celebrations	74,175	7,537	81,712	81,712	0	0
Employee Fringe Benefits	16,669,450	15,000	16,684,450	16,684,450	0	0
General Expenses	688,730	31,203	719,933	719,933	0	0
TOTAL GENERAL EXPENSE	\$17,432,355	\$53,740	\$17,486,095	\$17,486,095	\$0	\$0
TOTAL GENERAL FUND EXPENDITURES	\$54,181,855	\$1,035,970	\$55,217,825	\$54,619,225	\$0	\$598,600
SPECIAL REVENUE FUNDS EXPENDITURES						
Office of Cable Communications	640,104	0	640,104	633,422	0	6,682
Community Development Programs	1,523,906	0	1,523,906	1,523,906	0	0
Housing Assistance Programs	3,374,252	0	3,374,252	3,374,252	0	0
Federal & State Health Grants	295,000	0	295,000	428,845	0	(133,845)
Police & Fire Grants & Info. Tech. Jnt Vnt. & MMSD	2,336,509	0	2,336,509	2,285,703	0	50,806
FIRE First Ring Industrial Rdvlpmt Enterprise	100,000	(100,000)	0	478,725	0	(478,725)
TOTAL SPECIAL REVENUE FUND EXPENDITURES	\$8,269,771	(\$100,000)	\$8,169,771	\$8,724,853	\$0	(\$55,082)
CAPITAL PROJECTS FUND						
Capital Improvements	\$4,774,200	\$0	\$4,774,200	\$5,594,662	\$0	(\$820,462)
TIF Improvements	730,000	0	730,000	9,622,263	0	(8,892,263)
TOTAL CAPITAL PROJECTS FUNDS EXPENDITURE	\$5,504,200	\$0	\$5,504,200	\$15,216,925	\$0	(\$9,712,725)
DEBT						
General Debt Service Expenditures	\$4,081,603	\$0	\$4,081,603	\$3,841,056	\$0	\$240,547
Hospital & TIF Debt Service Expenditures	11,164,401	0	11,164,401	10,661,116	0	503,285
TOTAL DEBT SERVICE FUND EXPENDITURES	\$15,246,004	\$0	\$15,246,004	\$14,502,172	\$0	\$743,832
ENTERPRISE FUNDS EXPENDITURES						
Parking System	\$52,748	\$0	\$52,748	\$76,248	\$0	(\$23,500)
Beloit Rd Public Housing	414,732	0	414,732	410,479	0	4,253
Storm Sewer Program	2,285,924	0	2,285,924	2,006,841	0	279,083
Sanitary Utility	4,734,512	0	4,734,512	5,302,167	0	(567,655)
Water Utility	7,007,371	0	7,007,371	7,181,670	0	(174,299)
Solid Waste Fund	1,708,261	0	1,708,261	1,708,261	0	0
TOTAL ENTERPRISE FUNDS EXPENDITURES	\$16,203,548	\$0	\$16,203,548	\$16,685,666	\$0	(\$482,118)
INTERNAL SERVICE FUND						
Liability Insurance Pool Expenditures	\$68,323	\$0	\$68,323	\$68,323	\$0	\$0
Employee Health Insurance Fund	\$15,159,000	\$0	\$15,159,000	\$15,388,769	\$0	(\$229,769)
TOTAL INTERNAL SERVICE FUND EXPENDITURES	\$15,227,323	\$0	\$15,227,323	\$15,457,092	\$0	(\$229,769)
TOTAL ALL CITY EXPENDITURES	\$114,632,701	\$935,970	\$115,568,671	\$125,205,933	\$0	(\$9,637,262)

**Comparison of 2010 Dept. Expenditures with
Salaries & Fringe Benefits**

DEPARTMENT OR ACTIVITY	2010 Expenditures	2010 Salaries	2010 Fringe Benefits	Fringes As a % of Salaries
POLICY MAKING				
Common Council	\$103,440	\$76,840	\$163,943	213%
Mayor	80,596	76,921	41,301	54%
TOTAL POLICY MAKING	\$184,036	\$153,761	\$205,244	133%
LEGAL, JUDICIAL, VALUATION				
City Attorney (elected)	\$475,450	\$437,900	\$245,893	56%
Municipal Court (elected)	245,181	161,181	83,508	52%
City Assessor	350,222	324,837	173,488	53%
TOTAL LEGAL, JUDICIAL, VALUATION	\$1,070,853	\$923,918	\$502,889	54%
ADMINISTRATION				
City Administrative Office	\$148,463	\$140,193	\$75,214	54%
Information Technology	773,064	518,414	268,560	52%
Purchasing/Central Services	630,820	330,670	176,599	53%
Human Resources	312,058	285,563	152,085	53%
Finance	336,843	323,213	173,796	54%
City Clerk/Treasurer	440,987	347,847	157,048	45%
TOTAL ADMINISTRATION	\$2,642,235	\$1,945,900	\$1,003,302	52%

Comparison of 2010 Dept. Expenditures with Salaries & Fringe Benefits

	2010 Expenditures	2010 Salaries	2010 Fringe Benefits	Fringes As a % of Salaries
HEALTH, SAFETY, & CULTURE				
Police & Fire Commission	\$14,900	\$0	\$0	0%
Police Department	11,557,998	10,684,329	6,572,990	62%
Fire Department	8,741,060	8,068,452	4,489,964	56%
Planning (Development)	164,750	148,440	78,973	53%
Bldg Inspection & Zoning & Neighborhood Services	798,137	772,427	403,505	52%
Health Department	1,522,281	1,434,311	757,708	53%
Senior Center	169,748	132,163	70,545	53%
Public Library	1,800,425	1,251,627	601,201	48%
TOTAL HEALTH, SAFETY, & CULTURE	\$24,769,299	\$22,491,749	\$12,974,886	58%
PUBLIC WORKS, ENGINEERING				
Public Works:				
Public Works Programs	\$7,869,390	\$4,804,684	\$2,450,379	51%
Engineering	\$963,200	\$892,260	\$442,647	50%
TOTAL PUBLIC WORKS, ENGINEERING	\$8,832,590	\$5,696,944	\$2,893,026	51%
TOTALS	\$37,499,013	\$31,212,272	\$17,579,347	56%

* Benefits

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

Wisconsin Retirement:

General - 11.0%

Elected Officials - 11.9%

Police - 19.5%

Fire - 20.6%

**CITY OF WEST ALLIS
2010 REGULAR POSITIONS**

Regular Positions Per 2009 Budget	519.87
Net Positions Adjustments During/For 2009	0.05
	519.92
Less: Positions Dropped by Departments	-2.15
Add: Positions Requested by Departments	0.05
	517.82
Net Positions Adjustments by Mayor	0.00
Position Adjustments by Common Council	0.00
Regular Positions for 2010 Budget	517.82

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	517.82

**CITY OF WEST ALLIS
REGULAR POSITIONS
2010**

Department or Division	2009 Auth.	2009 Adjtsmts.	Total Positions		2010 Reqstd. by Dept.	2010 Adjtsmts. by Mayor	2010 Adjtsmts. by Council	2010 Auth.	Police Fire Assoc.	Labor Service	Admin. & Clerical	Nurses Engr.& Techn.	Prof. Superv. Conf.	Deputy & Asst. Service	Exec.& Mangrl. Service	Other
			2009 Dropped by Dept.	2010												
Mayor	1.25						1.25						0.25			1.00
City Attorney	6.25						6.25				0.50		4.75			1.00
Municipal Court	2.75						2.75				2.00					
City Assessor	5.75						5.75				4.75					
Administration																
City Administrative Office	1.75						1.75						0.75			1.00
Information Technology	8.30		(0.15)				8.15				4.00		3.00			1.00
Purch./Central Serv.	6.00						6.00				5.00					1.00
Human Resources	4.33			0.05			4.38				3.90		3.00			1.00
Finance	5.85						5.85				4.25		0.95			1.00
Clerk/Treasurer	5.75						5.75				21.25		1.50			1.00
Police Department	157.25				*		157.25 *	115.00 *	2.00				16.00	2.00		1.00
Fire Department	110.00						110.00	101.00					8.00			1.00
Planning (Development)	1.88						1.88				0.25		0.55			0.75
Bldg Insp & Nighbnd Svcs	12.00	0.05					12.05				10.00		1.00			1.00
Health Department	25.11						25.11		1.00		10.95	8.26	2.90	1.00		1.00
Senior Center	2.10						2.10		0.50				1.60			1.00
Public Library	22.30		(1.00)				21.30		2.00		9.00		9.30			1.00
Public Works																
Administration	4.50						4.50		2.00				1.50			1.00
Building & Electrical	30.00						30.00		28.00					2.00		
Street & Sanitation	56.00						56.00		52.00				3.00			
Forestry	15.75						15.75		14.75					1.00		
Fleet Services	13.00						13.00		12.00					1.00		
Inventory Services	5.00		(1.00)				4.00		3.00		3.00	10.00	1.00	3.00		1.00
Engineering	17.00						17.00									
TOTALS	519.87	0.05	(2.15)	0.05	0.00	0.00	517.82	216.00	117.25	78.85	18.26	59.05	11.00	13.75	3.66	

* Authorization includes the equivalent of five (5) FTE's, which will be reduced during 2010. (This reduced number of police union positions is consistent with previously approved Common Council actions regarding current and future employee agreements as they relate to the 2010 and 2011 City budgets.)

CITY OF WEST ALLIS
2010 OTHER POSITIONS

Department or Division	Number of Positions			Type of Positions	Existing (2009)	Deletions/New Request (2010)
	2009 Auth.	2010 Dropped by Dept.	2010 Reqstd. by Dept.			
Common Council	10.00			2010 Adjmts. by Council	10.00	--
Mayor	0.00			Adjmts.	0.00	--
City Attorney	1.00			by Council	1.00	--
Municipal Court	1.00				1.00	--
Administration						
Cable Communications	6.00				6.00	--
Information Technology	2.00				2.00	--
Clerk/Treasurer	171.25				171.25	--
Finance	2.00				2.00	--
Bldg Insp & Nghbrhd Svcs	3.00				3.00	--
Development (includes Hsng. & Econ. Dev.)	11.00				11.00	--
Police Department	35.00				35.00	--
Fire Department	1.00				1.00	--
Health Department	10.00				10.00	--
Public Library	32.00				32.00	--
Public Works Operations						
Bldg. & Elec. Serv.	3.00				3.00	--
Street & Sanitation	7.00				7.00	--
Forestry	10.00				10.00	--
Equip. Repair	1.00				1.00	--
Inventory Services						
Water	27.50				27.50	--
Engineering	3.00				3.00	--
TOTALS	336.75	0.00	0.00	0.00	336.75	

CITY OF WEST ALLIS
Summary of Fund Balances
12/31/2008

	Balance 1/1/2008	2008 Revenues (Expenses)	In	Transfers	Out	Balance 1/1/2009	Resvrs To Be Used As Rev. in 09 budget	Resvrs Re- tained for Apprtd./Re- strctd.purp.	Unapprtd./ Unrestr. Balance 1/1/2009
GENERAL FUND									
General Fund	\$6,249,058	\$54,679,900 (\$51,974,618)	\$304,452	7 7 8 8 10 10 12 12 13 13 14 14	\$500,000 \$225,000 \$1,400,000 \$147,511 \$394,452 \$1,250,000 \$355,996 \$535,518 \$96,859	5,719,491			\$5,719,491
Designated for Contingency Fund	\$2,625,000	\$0	\$394,452	5	\$304,452	2,715,000			\$2,715,000
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 Gen'l Fund to be Applied to Reduce Tax Levy	\$0	\$0	\$500,000	1	\$0	500,000		\$500,000	
Designated for Carry-overs	\$500,000	\$0	\$1,250,000	6	\$500,000	1,250,000	\$750,000	\$500,000	
Designated for Post Retirement Benefits	\$424,698	\$0	\$535,518	11	\$424,698	535,518		\$535,518	
Reserved for Encumbrances	\$7,300,000	\$0	\$1,400,000	3	\$8,700,000	8,700,000		\$8,700,000	
Designated for 27th Payroll	\$317,517	\$0	\$96,859	15	\$317,517	96,859		\$96,859	
Reserved for Receivables	\$1,549,148	\$0	\$225,000	2	\$0	1,774,149		\$1,774,149	
Reserved for Inventory/Prepaid Items	\$127,395	\$0	\$147,511	4	\$0	274,906		\$274,906	
Designated for Workers' Comp. Ins.	\$1,040,451	\$0	\$0		\$72,843	967,608		\$967,608	
Designated for Cap. Accum -General	\$1,870,512	\$0	\$355,996	9	\$50,977	2,175,531		\$2,175,531	
Designated for Productivity/Oper. Improvements	\$100,000	\$0	\$0		\$0	100,000		\$100,000	
Designated for Strategic Plan Implementation	\$100,000	\$0	\$0		\$0	100,000		\$100,000	
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	
Total for General Fund	\$26,053,780	\$2,705,282	\$6,575,823		\$6,575,823	28,759,062	\$750,000	\$19,574,571	\$8,434,491

CITY OF WEST ALLIS
Summary of Fund Balances
12/31/2008

	Balance 1/1/2008	2008 Revenues (Expenses)	In	Transfers	Out	Balance 1/1/2009	Resrvs To Be Used As Rev. in 09 budget	Resrvs Re- tained for Apprtd./Re- strctd.purp.	Unapprtd./ Unrestr. Balance 1/1/2009
SPECIAL REVENUE FUND									
FIRE - First Ring Industrial Re-dvlpmnt Enterprise	(\$336)	(\$127,217)	\$0	\$0	\$0	-127,553		(\$127,553)	
Terchak Endowment Fund	\$1,399,844	(\$612,950)	\$0	\$0	\$0	786,894		\$786,894	
Component Units	\$1,399,508	(\$740,167)	\$0	\$0	\$0	659,341	\$0	\$659,341	\$0
Certificate & Voucher Programs. Frnd Bal. (CDA)	\$496,251	(\$4,395)	\$0	\$0	\$0	491,856		\$491,856	
Rental Rehab Fund Balance	\$432,709	\$0	\$0	\$0	\$0	432,709		\$432,709	
First Home Buyer	\$927,606	\$2,062	\$0	\$0	\$0	929,668		\$929,668	
Cable TV Fund Balance	\$706,971	(\$25,685)	\$0	\$0	\$0	681,286		\$681,286	
Library Endowment	\$0	\$213,243	\$0	\$0	\$0	213,243		\$213,243	
Information Technology Joint Venture	\$10,747	\$12,553	\$0	\$0	\$0	23,300		\$23,300	
WI Act 102 - & other EMS Grant Fund Balance	\$78,253	\$8,123	\$0	\$0	\$0	86,376		\$86,376	
Centennial Fund	\$3,432	(\$26,122)	\$0	\$0	\$0	-22,690		(\$22,690)	
Miscellaneous Grants (Block/Health/Police)	(\$2,122)	\$18	\$0	\$0	\$0	-2,104		(\$2,104)	
Special Revenue Non-Component Units	\$2,653,847	\$179,797	\$0	\$0	\$0	2,833,644	\$0	\$2,833,644	\$0
Total for Special Revenue Fund	\$4,053,355	(\$560,370)	\$0	\$0	\$0	3,492,985	\$0	\$3,492,985	\$0
DEBT SERVICE FUND									
Debt Service Reserve Fund	\$1,226,224	(\$462,717)	\$0	\$0	\$0	763,507		\$763,507	
Total for Debt Service Fund	\$1,226,224	(\$462,717)	\$0	\$0	\$0	763,507	\$0	\$763,507	\$0
ENTERPRISE FUND - Retained Earnings									
Water Utility	\$15,127,989	(\$734,319)	\$0	\$0	\$0	14,393,670		\$14,530,177	(\$136,507)
Parking Utility	\$1,145,285	(\$49,760)	\$0	\$0	\$0	1,095,525		\$935,928	\$159,599
Solid Waste Fund	\$815,683	\$224,297	\$0	\$0	\$0	1,039,980		\$0	\$1,039,980
Storm Water Program	\$26,390,937	\$1,163,762	\$0	\$0	\$0	27,554,699		\$22,920,710	\$4,633,979
Sanitary Sewer	\$10,061,259	\$97,262	\$0	\$0	\$0	11,058,521		\$6,817,582	\$4,240,939
Beliot Rd. Public Housing	\$898,694	(\$82,398)	\$0	\$0	\$0	816,296		\$584,189	\$232,107
Total for Enterprise Fund	\$54,439,847	\$1,518,834	\$0	\$0	\$0	55,958,681	\$0	\$45,788,584	\$10,170,097
CAPITAL PROJECTS FUND									
Project Fund - TIF's	\$225,304	(\$236,224)	\$0	\$0	\$0	-10,920		(\$10,920)	
Project Fund - General	\$2,814,504	(\$2,363,314)	\$0	\$0	\$0	451,190		\$451,190	
Total for Capital Projects Fund	\$3,039,808	(\$2,599,538)	\$0	\$0	\$0	440,270	\$0	\$440,270	\$0
INTERNAL SERVICE FUND									
Health Insurance	\$6,102,745	\$1,026,527	\$0	\$0	\$0	7,129,272		\$3,160,262	\$3,969,010
Internal Service Reserve - Liability Insurance	\$3,244,691	\$0	\$0	\$0	\$0	3,244,691		\$0	\$3,244,691
Total for Internal Service Fund	\$9,347,436	\$1,026,527	\$0	\$0	\$0	10,373,963	\$0	\$3,160,262	\$7,213,701
TOTAL OF ALL FUNDS	\$98,160,450	\$1,628,018	\$6,575,823	\$6,575,823	\$6,575,823	99,788,468	\$750,000	\$73,220,179	\$25,818,289

KEY TO 2008 FUND BALANCE NOTATIONS

- 1 Transfer to Capital projects related to public access, green initiatives and internal rehabs
- 2 Transfer to Reserved for 27th Payroll
- 3 Transfer to Post Retirement Benefits
- 4 Transfer to Reserve for Receivables
- 5 Transfer to Contingency Fund (see related transaction page)
- 6 Transfer to 2009 and future Tax Levy Reduction
- 7 Transfer from Contingency Fund (see related transaction page)
- 8 Transfer in - 2008 Tax Levy reduction (part of revenues)
- 9 Transfer to Designated for Cap. Accum Account (see related transaction page)
- 10 Transfer from Capital Accumulation Account (see related transaction page)
- 11 2008 Transfer to Designated for Carry-overs
- 12 Rev 2007 Transfer to Designated for Carry-overs
- 13 Rev 2007 Transfer to Reserve for Encumbrances
- 14 2008 Transfer to Reserved for Inventory/Prepaid Items
- 15 2008 Transfer to Reserve for Encumbrances

**City of West Allis
Contingency Fund
Statement of Transactions
Estimate 12/31/2008**

Account 100-0000-371-20-00	\$2,625,000
Contingency Fund Balance - 1/1/08	
Transfers From General Fund:	
Repay PW rolled over truck - repay 2008 (8/7)	\$89,000
Contribution From General Fund - to equal 5% of expenditure:	\$305,452
Total Additions:	\$394,452
Transfers to General Fund for 2008 Approved Requests:	
R2008-0077 Planning - Bicycle & Pedestrian Master Plan	\$20,000
R2008-0128 Attorney Office - staffing	\$19,500
R2008-0234 Comprehensive Plan Document (11/18)	\$148,895
R2008-0194 Elevator (\$50,000-\$100,000)	\$44,000
R2008-0202 Attorney Office Fire Contract Negotiations	\$30,000
R2008-0208 Generator - Police Department	\$14,057
R2008-0235 Bldg Inspection Remodeling (11/18)	\$28,000
Total Reductions	\$304,452
Contingency Balance - 12/31/08	\$2,715,000

Designated for Cap. Accum -General

	1/1/2008	Increases 2008	Decreases 2008	12/31/2008
Account 100-0000-345.05-00				
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 (70-03)	650,455	75,000	0	725,455
Phone System (70-03)	413,823	50,000	0	463,823
911 System/Reverse-Digital Communication System (70-03)	156,190	0	(50,977)	105,213
Printing Equipment (70-01)	49,865	8,176	0	58,041
Optical/CD-Rom Imaging Equip. (70-03)	32,688	1,000	0	33,688
City Clerk/Treasurer (15):				
Voting Machine (70-03)	81,038	9,000	0	90,038
Fire Department (22):				
Fire Vehicles (70-03)	180,595	177,245	0	357,840
SCBA Replacement (70-05)	122,860	26,575	0	149,435
Defibrillators replacement (70-05)	2,710	0	0	2,710
Gas Meters (70-05)	1,871	0	0	1,871
Mobil Equipment	50,000	0	0	50,000
Library (35):				
Vehicle (70-02)	15,000	3,000	0	18,000
Self Check System (70-01)	13,600	3,000	0	16,600
Engineering Department (46):				
Computer & Networking	11,000	0	0	11,000
Vehicle (70-02)	11,470	3,000	0	14,470
	\$1,870,512	\$355,996	(\$50,977)	\$2,175,531

CITY OF WEST ALLIS
Summary of Fund Balances
Estimated 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
GENERAL FUND									
General Fund	\$5,719,491	(\$54,619,225) \$53,322,558	8	7 10 12 13 16 14	\$22,200 \$175,000 \$32,392 \$50,094 \$72,960 \$1,800,000	\$2,800,676			\$2,800,676
Designated for Contingency Fund	\$2,715,000	\$0		5	\$12,960	\$2,775,000		\$1,200,000	\$2,775,000
Designated for Liability Insurance	\$1,200,000	\$0			\$0	\$1,200,000			
Designated for Land & Bldg. Acquisition	\$1,000,000	\$0			\$0	\$1,000,000		\$1,000,000	
Designated for Capital Projects related to public access, green initiatives & internal rehabs. Applied to Reduce Tax Levy	\$500,000	\$0			\$0	\$500,000		\$500,000	
Designated for Gen'l Fund to be	\$1,250,000	\$0		6	\$750,000	\$2,300,000	\$2,300,000	\$0	
Designated for Post Retirement Benefits	\$8,700,000	\$0		17	\$535,518	\$9,000,000		\$9,000,000	
Reserved for Encumbrances	\$96,859	\$0			\$96,859	\$0		\$0	
Designated for 27th Payroll	\$1,774,149	\$0		2	\$1,349,149	\$600,000		\$600,000	
Reserved for Receivables	\$274,906	\$0		4	\$50,094	\$325,000		\$325,000	
Reserved for Inventory/Prepaid Items	\$967,608	\$0		3	\$32,392	\$1,000,000		\$1,000,000	
Designated for Workers' Comp. Ins.	\$1,500,000	\$0			\$0	\$1,500,000		\$1,500,000	
Designated for Cap. Accum-General	\$2,175,531	\$0		9	\$367,840	\$1,988,266		\$1,988,266	
Designated for Productivity/Oper. Improvements	\$100,000	\$0		15	\$29,000	\$100,000		\$100,000	
Designated for Strategic Plan Implementation	\$100,000	\$0			\$0	\$100,000		\$100,000	
Designated for Dental Insurance	\$50,000	\$0			\$0	\$50,000		\$50,000	
Designated for Tax Refund	\$100,000	\$0			\$0	\$100,000		\$100,000	
Total for General Fund	\$28,759,062	(\$1,295,667)		\$5,031,347	\$7,154,800	\$25,338,942	\$2,300,000	\$17,463,266	\$5,575,676
SPECIAL REVENUE FUND									
FIRE - First Ring Industrial Re-dvlpmt Enterprise	(\$127,553)	(\$12,725)			\$0	(\$140,278)		(\$140,278)	
Terchak Endowment Fund	\$786,894	(\$20,899)			\$0	\$765,995		\$765,995	

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

Component Units	Balance 1/1/2009	2009 Revenues (Expenses)	Transfers		Out	Balance 1/1/2010	Resrvs To Be Used As Rev. in 10 budget	Resrvs Re- tained for Apptd./Re- strctd.purp.	Unapprt./ Unrestr. Balance 1/1/2010
			In	Out					
Component Units	\$659,341	(\$33,624)	\$0	\$0	\$0	\$625,717	\$0	\$625,717	\$0
Certificate & Voucher Programs. Fnd Bal. (CDA)	\$491,856	(\$288,861)	\$0	\$0	\$0	\$202,995	\$0	\$202,995	\$0
Rental Rehab Fund Balance	\$432,709	\$0	\$0	\$0	\$0	\$432,709	\$0	\$432,709	\$0
First Home Buyer	\$929,668	\$0	\$0	\$0	\$0	\$929,668	\$0	\$929,668	\$0
Cable TV Fund Balance	\$681,286	(\$35,422)	\$0	\$0	\$0	\$645,864	\$0	\$645,864	\$0
Library Endowment	\$213,243	(\$92,609)	\$0	\$0	\$0	\$120,634	\$0	\$120,634	\$0
Information Technology Joint Venture	\$23,300	\$13,000	\$0	\$0	\$0	\$36,300	\$0	\$36,300	\$0
WI Act 102 - & other EMS Grant Fund Balance	\$86,376	\$4,000	\$0	\$0	\$0	\$90,376	\$0	\$90,376	\$0
Centennial Fund	(\$22,890)	\$490	\$22,200	1	\$0	\$0	\$0	\$0	\$0
Miscellaneous Grants (Block/Health/Police)	(\$2,104)	\$0	\$2,104	11	\$0	\$0	\$0	\$0	\$0
Special Revenue Non-Component Units	\$2,833,644	(\$399,402)	\$24,304	\$0	\$0	\$2,458,546	\$0	\$2,458,546	\$0
Total for Special Revenue Fund	\$3,492,985	(\$433,026)	\$0	\$0	\$0	\$3,084,263	\$0	\$3,084,263	\$0
DEBT SERVICE FUND									
Debt Service Reserve Fund	\$763,507	\$941,320	\$0	\$0	\$0	\$1,704,827	\$0	\$1,704,827	\$0
Total for Debt Service Fund	\$763,507	\$941,320	\$0	\$0	\$0	\$1,704,827	\$0	\$1,704,827	\$0
ENTERPRISE FUND - Retained Earnings									
Water Utility	\$14,393,670	(\$161,103)	\$0	\$0	\$0	\$14,232,567	\$0	\$14,530,177	(\$297,610)
Parking Utility	\$1,095,525	(\$35,382)	\$0	\$0	\$0	\$1,060,143	\$0	\$935,926	\$124,217
Solid Waste Fund	\$1,039,980	(\$41,493)	\$0	\$0	\$0	\$998,487	\$0	\$0	\$998,487
Storm Water Program	\$27,554,689	\$981,685	\$0	\$0	\$0	\$28,536,374	\$0	\$22,920,710	\$5,615,664
Sanitary Sewer	\$11,058,521	\$364,075	\$0	\$0	\$0	\$11,412,596	\$0	\$6,817,582	\$4,595,014
Beliot Rd. Public Housing	\$816,296	(\$22,488)	\$0	\$0	\$0	\$793,808	\$0	\$584,189	\$209,619
Total for Enterprise Fund	\$55,958,681	\$1,075,294	\$0	\$0	\$0	\$57,033,975	\$0	\$45,788,584	\$11,245,391
CAPITAL PROJECTS FUND									
Project Fund - TIF's	(\$10,920)	\$812,737	\$0	\$0	\$0	\$801,817	\$0	\$801,817	\$0
Project Fund - General	\$451,190	\$35,267	\$0	\$0	\$0	\$486,457	\$0	\$486,457	\$0
Total for Capital Projects Fund	\$440,270	\$848,004	\$0	\$0	\$0	\$1,288,274	\$0	\$1,288,274	\$0
INTERNAL SERVICE FUND									
Health Insurance	\$7,129,272	\$25,918	\$0	\$0	\$0	\$7,155,190	\$0	\$3,160,262	\$3,994,928
Internal Service Reserve - Liability Insurance	\$3,244,691	\$0	\$0	\$0	\$0	\$3,244,691	\$0	\$0	\$3,244,691
Total for Internal Service Fund	\$10,373,963	\$25,918	\$0	\$0	\$0	\$10,399,881	\$0	\$3,160,262	\$7,239,619
TOTAL OF ALL FUNDS	\$99,788,468	\$1,160,943	\$5,031,347	\$7,154,800	\$7,154,800	\$98,850,162	\$5,300,000	\$72,489,476	\$24,060,666

KEY TO 2009 FUND BALANCE NOTATIONS

- 1 Transfer to Balance off Centennial Celebration Fund 205
- 2 Transfer to Reserved for 27th Payroll
- 3 Transfer to Reserved for Inventory/Prepaid Items
- 4 Transfer to Reserve for Receivables
- 5 Transfer to Contingency Fund (see related transaction page)
- 6 Transfer to 2010 and future Tax Levy Reduction
- 7 Transfer from Contingency Fund (see related transaction page)
- 8 Transfer in - 2009 Tax Levy reduction (part of revenues)
- 9 Transfer to Designated for Cap. Accum Account (see related transaction page)
- 10 Transfer from Capital Accumulation Account (see related transaction page)
- 11 Transfer Funds for Special Rev. Funds - Block Grant/Health/Police to zero out
- 12 Rev 2008 Transfer to Designated for Carry-overs
- 13 Rev 2008 Transfer to Reserve for Encumbrances
- 14 Transfer from 27th Payroll reserve to the General Fund (the transfer was done as in and out - this is not done till year end)
- 15 2009 Transfer to Designated for Productivity/Oper. Improvements
- 16 Transfers to general fund related to the planned scanning initiative
- 17 Transfer to Post Retirement Benefits

City of West Allis
Contingency Fund
Statement of Transactions
Estimate 12/31/2009

Account 100-0000-371-20-00
 Contingency Fund Balance - 1/1/09 \$2,715,000
 Transfers From General Fund:
 to level of to approximately 5% \$72,960
 Total Additions: \$72,960
 Transfers to General Fund for 2009 Approved Requests:
 2009-0028 Fire - 20% match for SCBA \$12,960

Total Reductions \$12,960
 Contingency Balance - 12/31/09 \$2,775,000

Designated for Cap. Accum -General

	1/1/2009	Increases 2009	Decreases 2009	12/31/2009
Account 100-0000-345.05-00				
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)	\$725,455	\$75,000	\$0	\$800,455
Phone System (100-1202-517.70-03)	\$463,823	\$50,000	\$0	\$513,823
911 System/Reverse-Digital Communication System (70-03)	\$105,213	\$0	\$0	\$105,213
Printing Equipment (100-1203-517.70-03)	\$68,041	\$10,000	\$0	\$68,041
Optical/CD-Rom Imaging Equip. (70-03)	\$33,688	\$0	-\$10,000	\$23,688
City Clerk/Treasurer (15):				
Voting Machine (100-1502-514.70-03)	\$60,038	\$10,000	\$0	\$100,038
Fire Department (22):				
Fire Vehicles (100-2201-522.70-03)	\$357,840	\$0	-\$357,840	\$0
SCBA Replacement (100-2201-522.70-05)	\$149,435	\$25,000	\$0	\$174,435
Defibrillators replacement (100-2201-522.70-05)	\$2,710	\$1,575	\$0	\$4,285
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)	\$18,000	\$3,000	\$0	\$21,000
Self Check System (100-3505-555.70-01)	\$16,600	\$3,000	\$0	\$19,600
Engineering Department (46):				
Computer & Networking	\$11,000	\$0	\$0	\$11,000
Vehicle (100-4601-553.70-02)	\$14,470	\$3,000	\$0	\$17,470
	\$2,175,531	\$180,575	-\$367,840	\$1,988,266

* Based on the outcome of the 2009 year the items listed under purchasing may not be transferred at year-end.

**CITY OF WEST ALLIS
STATEMENT OF DEBT LIMITATION MARGIN
AS OF DECEMBER 31, 2009**

GENERAL CITY

Equalized Valuation of Taxable Property in City as of January 1, 2009 \$4,361,120,200

Ratio of Legal Debt Limit 5%

Legal Debt Limit \$218,056,010

Present Debt

General Obligation Bonds & Notes for City	7.23% of Limit)	\$15,771,770
General Obligation Bonds & Notes for Pension	3.20% of Limit)	6,985,993
General Obligation Bonds for TIF's	16.78% of Limit)	\$36,599,728
General Obligation Bonds & Notes for Enterprise Funds	7.72% of Limit)	\$16,833,125
Total General Obligation Bonds & Notes for City Purposes	(34.94% of Limit)	\$76,190,616

Promissory Notes & G.O. Bonds for Hospital (2.86% of Limit) \$6,245,000

Total City Purposes & Hospital (37.80% of Limit) \$82,435,616

Remaining Legal Debt Margin 62.20% \$135,620,394

CITY OF WEST ALLIS
25 YR. ANALYSIS OF INDEBTEDNESS BALANCES FOR GENERAL CITY & SCHOOL
1985 - 2009

Year	ISSUES			RETIRED			OUTSTANDING - DECEMBER 31		
	City Purpose	School Purpose	Total	City Purpose	School Purpose	Total	City Purpose	School Purpose (2)	Total
1985	17,725,000 ***	0	17,725,000	18,623,000	767,000	19,390,000	24,940,000	690,000	25,630,000
1986	1,500,000	0	1,500,000	2,810,000	505,000	3,315,000	23,630,000	185,000	23,815,000
1987	7,081,953 ****	0	7,081,953	2,880,000	185,000	3,065,000	27,831,953	0	27,831,953
1988	4,615,000 +	0	4,615,000	3,205,000	0	3,205,000	29,241,953	0	29,241,953
1989	5,620,000 ++	0	5,620,000	3,675,000	0	3,675,000	31,802,820	0	31,802,820
1990	2,400,000	0	2,400,000	4,320,000	0	4,320,000	29,882,820	0	29,882,820
1991	18,700,000 +++	0	18,700,000	4,518,000	0	4,518,000	44,064,820	0	44,064,820
1992	11,580,000 ++++	0	11,580,000	5,267,000	0	5,267,000	50,377,820	0	50,377,820
1993	9,700,000 #	0	9,700,000	5,768,680	0	5,768,680	54,309,140	0	54,309,140
1994	15,670,000 ##	0	15,670,000	6,347,380	0	6,347,380	63,631,760	0	63,631,760
1995	4,375,000 ###	0	4,375,000	5,032,240	0	5,032,240	62,974,520	0	62,974,520
1996	14,540,000 ####	0	14,540,000	8,650,878	0	8,650,878	68,863,642	0	68,863,642
1997	4,486,000 #####	0	4,486,000	5,899,416	0	5,899,416	67,450,226	0	67,450,226
1998	27,881,660 #####	0	27,881,660	29,408,496	0	29,408,496	65,923,390	0	65,923,390
1999	3,110,000	0	3,110,000	6,707,456	0	6,707,456	62,325,934	0	62,325,934
2000	4,080,000	0	4,080,000	6,631,098	0	6,631,098	59,774,836	0	59,774,836
2001	4,340,000	0	4,340,000	7,070,360	0	7,070,360	57,044,476	0	57,044,476
2002	20,450,000	0	20,450,000	20,647,345	0	20,647,345	56,847,131	0	56,847,131
2003	5,660,000	0	5,660,000	11,631,571	0	11,631,571	50,875,560	0	50,875,560
2004	26,873,000	0	26,873,000	10,106,080	0	10,106,080	67,642,480	0	67,642,480
2005	14,870,000	0	14,870,000	7,721,600	0	7,721,600	74,790,880	0	74,790,880
2006	10,569,426	0	10,569,426	7,973,860	0	7,973,860	77,386,446 (1)	0	77,386,446
2007	5,462,716	0	5,462,716	7,358,466	0	7,358,466	75,490,696	0	75,490,696
2008	7,349,976	0	7,349,976	7,371,599	0	7,371,599	75,469,073	0	75,469,073
2009	19,985,000 #####	0	19,985,000	13,018,457	0	13,018,457	82,435,616	0	82,435,616

@ May change in the event debt is issued for the TID or additional Land Recycling dollars are requested.

(1) Highest Year End Level of Debt

(2) After 6/1/78 Unified District Trust Fund will pay from Sinking Fund All Maturities and City Legal Liability is Extinguished.

*** \$4,230,000 Represents CWA Indebtedness: \$13,495,000 Represents WAMH Indebtedness. # \$3,200,000 Represents CWA Indebtedness: \$6,500,000 Represents WAMH Indebtedness.
**** \$2,706,953 Represents Indebtedness Incurred for Municipal Insurance Pool Purposes. ## \$12,670,000 Represents CWA Indebtedness: \$3,000,000 Represents WAMH Indebtedness.
+ \$3,290,000 Represents CWA Indebtedness: \$1,325,000 Represents WAMH Indebtedness. ### \$9,285,000 Represents CWA Indebtedness: \$8,255,000 Represents WAMH Indebtedness.
++ \$2,120,000 Represents CWA Indebtedness: \$3,500,000 Represents WAMH Indebtedness. #### \$3,811,000 Represents CWA Indebtedness: \$24,165,000 Represents WAMH Refunded Indebtedness.
+++ \$2,700,000 Represents CWA Indebtedness: \$16,000,000 Represents WAMH Indebtedness. ##### # Includes \$3,050,000 State Trust Fund loans that have not been drawn down as of 8/31/09
++++ \$3,080,000 Represents CWA Indebtedness: \$8,500,000 Represents WAMH Indebtedness.

City of West Allis
25 YR. ANALYSIS OF DEBT PURPOSES (1985 - 2009)

Year	Issue	Amount of Issue	Water Works	Storm Sewers	General Capital	Sanitary Sewers	Other
1985A	Notes	1,500,000	120,100	937,993	361,189	80,718	0
1985B	Ref Bonds	1,845,000	0	0	0	0	1,845,000
1986	Notes	1,500,000	346,050	772,550	305,100	18,970	57,330
1987A	Bonds	4,375,000	400,000	550,520	1,287,040	0	2,196,940
1987B	Notes	3,322,820	0	0	0	0	3,322,820
1988A	Notes	3,250,000	290,000	1,032,670	468,450	0	1,477,980
1988A	Notes	1,325,000	0	0	0	0	1,325,000
1988B	Notes	3,500,000	0	0	0	0	3,500,000
1989	Notes	2,120,000	120,000	517,120	1,411,910	0	67,970
1989A	Notes	2,400,000	400,000	462,000	1,498,230	0	46,920
1989B	Notes	2,700,000	700,000	602,550	1,385,720	0	31,730
1989C	Bonds	15,000,000	0	0	0	0	15,000,000
1989D	Notes	80,000	2,550	9,333	929	3,955	63,223
1989E	Notes	3,000,000	1,000,000	254,230	1,546,310	0	199,460
1990	Bonds	8,500,000	0	0	0	0	8,500,000
1990A	Notes	3,200,000	825,000	897,295	1,102,705	0	6,575,000
1990B	Bonds	5,500,000	0	0	0	0	5,500,000
1990C	Bonds	5,725,000	200,000	450,000	1,350,000	0	3,725,000
1990D	Notes	1,575,000	0	0	0	0	1,575,000
1990E	Bonds	3,000,000	0	0	0	0	3,000,000
1990F	Bonds	3,645,000	0	0	0	0	3,645,000
1990G	Bonds	3,625,000	125,000	744,952	1,255,048	0	1,500,000
1990H	State Loan	750,000	0	0	0	0	750,000
1990I	Notes	3,355,000	500,000	511,999	1,385,101	0	958,000
1990J	Notes	985,000	0	0	0	0	985,000
1990K	Ref Notes	3,590,000	148,817	492,002	357,960	0	2,999,221
1990L	Notes	6,500,000	200,000	0	0	0	6,300,000
1990M	Notes	2,845,000	0	0	0	0	2,845,000
1990N	Notes	1,205,000	0	0	0	0	1,205,000
1990O	Notes	1,550,000	0	0	0	0	1,550,000
1990P	Bonds	1,425,000	0	0	0	0	1,425,000
1990Q	Ref Notes	1,740,000	500,000	0	1,950,000	0	6,900,000
1990R	State Loan	341,690	0	0	0	0	341,690
1990S	Notes	2,000,000	0	0	0	0	2,000,000
1990T	Bonds	1,110,000	250,000	0	1,980,000	0	20,000
1990U	Notes	3,050,000	0	0	0	0	3,050,000
2000A	Bonds	1,000,000	250,000	0	2,000,000	0	1,080,000
2000B	Notes	2,140,000	0	0	0	0	2,140,000
2000C	Bonds	2,200,000	300,000	0	2,000,000	0	140,000
2000D	Notes	3,250,000	0	0	0	0	3,250,000
2000E	Bonds	1,750,000	250,000	0	2,000,000	0	200,000
2000F	Bonds	1,500,000	0	0	0	0	1,500,000
2000G	Ref Notes	55,000	4,484	0	0	0	1,500,000
2000H	Ref Bonds	120,000	0	0	0	0	50,516
2000I	Ref Bonds	250,000	0	0	0	0	120,000
2000J	Ref Bonds	60,000	0	0	0	0	260,000
2000K	Ref Bonds	2,000,000	0	0	2,000,000	0	60,000
2000L	Notes	100,000	0	0	0	0	100,000
2000M	Ref Bonds	30,000	0	0	0	0	30,000
2000N	Ref Bonds	25,000	0	0	0	0	25,000
2000O	State Loan	7,163,000	0	0	0	0	7,163,000
2000P	State Loan	3,695,000	0	0	0	0	3,695,000
2000Q	Ref Bonds	100,000	6,250	0	0	0	75,000
2000R	Bonds	5,505,000	250,000	0	2,000,000	0	5,505,000
2000S	Bonds	3,750,000	0	0	0	0	3,750,000
2000T	Bonds	4,425,000	0	0	0	0	4,425,000
2000U	Bonds	5,040,000	1,100,000	0	2,500,000	0	3,600,000
2000V	BAN	3,500,000	0	0	0	0	3,500,000
2000W	BAN Taxable	3,830,000	0	0	0	0	3,830,000
2000X	State Loan	1,000,000	0	0	0	0	1,000,000
2000Y	State Loan	1,500,000	0	0	0	0	1,500,000
1995**	Mix City Note	400,000	0	0	0	0	400,000
2006A	Bonds	4,940,000	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	507,716	0	0	0	0	507,716
2008A	Bonds	6,600,000	1,800,000	0	2,750,000	2,000,000	250,000
2008B	Land Recycling	749,976	0	0	0	0	749,976
2009A	Note	6,885,000	0	0	2,745,000	0	4,140,000
2009B	Bonds	2,945,000	1,000,000	0	0	0	1,450,000
2009C	Taxable Bonds	7,105,000	0	0	0	0	7,105,000
2009D	State Loan est.	1,300,000	0	0	0	0	1,300,000
2009E	State Loan est.	250,000	0	0	0	0	250,000
2009F	State Loan est.	1,500,000	0	0	0	0	1,500,000
		\$212,655,172	\$13,073,251	\$9,235,914	\$42,202,242	\$14,892,403	\$134,251,362

@ chart does not include 2005 refunding issue
 * Net increase in debt due to refunding the 1994 and 1985 issues. *** Net increase in debt due to refunding 1996D
 ** Net increase in debt due to refunding the 1990, 1991 and 1992 issue. + Net increase in debt due to refunding 1997A
 *** Net increase in debt due to refunding 1993, 1994, 1995 and 1996 issue. ++ Net increase in debt due to refunding 2000A and 2000B
 * Net increase in debt due to refunding 1993, 1994, 1995 and 1996 issue. ++ Net increase in debt due to refunding 1993, 1994, 1995 and 1996 issue.
 ** Net increase in debt due to refunding 1993, 1994, 1995 and 1996 issue.

CITY OF WEST ALLIS

25 Yr. Analysis of Other Purpose Debt (1984 - 2008)

1985A Refunding Bonds (1982)	Administrative	\$ 145,000	
1985B Refunding Bonds (1981)	Administrative	60,000	
1985C Refunding Bonds (1982)	Hospital (Repayable from Hosp.)	1,640,000	\$ 1,845,000
1986 Promissory Notes	Miscellaneous Projects		\$ 57,330
1987 Promissory Notes	Library	2,000,000	
	Miscellaneous Projects	156,640	\$ 2,156,640
1987 General Obligation Bonds	Municipal Insurance Pool		\$ 3,322,820
1988 Promissory Notes	Library	1,000,000	
	Yard Service Building	357,470	
	Miscellaneous Projects	120,410	\$ 1,477,880
1988A Promissory Notes	Hosp. Equip. Acq. (Repayable from Hosp.)		\$ 1,325,000
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		
	Vehicle Wash Unit/Yard Rehab. Work	250,000	\$ 250,000
	Communication Tower & Radios	250,000	
	Tax Incremental Financing District #4	1,000,000	\$ 1,500,000
1995 State Trust Fund Loan	City Hall Parking Lot		\$ 750,000
1996A Promissory Notes	Health Department Roof	103,000	
	Telecommunications Systems	100,000	
	Tax Incremental Financing District #1	300,000	
	Voting Machines	305,000	\$ 958,000
1996B General Obligation Bonds	Tax Incremental Financing District #1		\$ 995,000
1996C Refunding Notes	Refunding - General Projects	150,000	
		271,482	\$ 271,482

CITY OF WEST ALLIS

25 Yr. Analysis of Other Purpose Debt (1984 - 2008)

1996D General Obligation Bonds	Administrative - (Repayable from Hosp.)	1,655,000	
1997A Promissory Notes	Library improvements	565,407	
1997B Promissory Notes	Yard service general building improvements	99,632	\$ 2,591,521
1998C Refunding Notes	Hospital Renovation (Repayable from Hosp.)		\$ 6,600,000
1998 State Trust Fund Loan	City Yard - Roof	50,000	
1999A Promissory Notes	Tax Incremental Financing District #1	595,000	\$ 645,000
2000A Promissory Notes	Tax Incremental Financing District #1		\$ 1,205,000
2001A Promissory Notes	Hospital portion	1,665,000	
	City portion	75,000	\$ 1,740,000
	Tax Incremental Financing District #4		\$ 341,660
	Sprinkler System		\$ 20,000
	Fire Station Improvements	1,000,000	
	City Building Improvements	80,000	\$ 1,080,000
	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
	Tax Incremental Financing District #2		\$ 120,000
	Tax Incremental Financing District #3		\$ 250,000
	Hospital		\$ 60,000
	Tax Incremental Financing District #5		\$ 100,000
	Hospital		\$ 30,000
	Water	1,333	
	Tax Incremental Financing District #1	10,000	
	City portion	13,667	\$ 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	240,000	\$ 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

CITY OF WEST ALLIS
25 Yr. Analysis of Other Purpose Debt (1984 - 2008)

2005D State Trust Fund		\$	1,000,000
2005E State Trust Fund		\$	1,500,000
1995xx Milw. Cnty Note		\$	400,000
2006A General Obligation Bonds		\$	240,000
2006B State Trust Fund		\$	1,000,000
2006C State Trust Fund		\$	1,000,000
2006D Bond Anticipation		\$	
	\$	1,790,000	
	\$	1,240,000	3,030,000
2007B Land Recycling		\$	507,716
2008A Bond Anticipation		\$	250,000
2008LR1 Land Recycling		\$	
2008LR2 Land Recycling		\$	
2008LR3 Land Recycling		\$	
2009A Notes		\$	
	\$	345,902	
	\$	353,377	
	\$	50,697	749,976
	\$	1,500,000	
	\$	2,300,000	
	\$	340,000	4,140,000
2009B Bond		\$	145,000
2009C Taxable Bonds		\$	7,105,000
2009D State Trust Fund est.		\$	1,300,000
2009E State Trust Fund est.		\$	250,000
2009F State Trust Fund est.		\$	1,500,000

\$134,251,362

CITY OF WEST ALLIS
Schedule of General Obligation Indebtedness
For the Year Ending December 31, 2010

Year	Issue	Average Coupon	Final Maturity	Original Issue	Outstanding 1/1/2010	To Be Issued in 2010	To Be Retired in 2010	Outstanding 12/31/2010
1995	Milwaukee County	1.78%	1/1/2035	\$400,000	\$400,000	-	\$0	\$400,000
1998C	Gen. Oblig. Refunding Bonds	4.36%	4/1/2012	21,915,000	4,420,000	-	1,890,000	2,540,000
1999B	Gen. Oblig. Bonds	4.51%	4/1/2018	1,360,000	510,000	-	60,000	450,000
2001A	Gen. Oblig. Notes	4.05%	4/1/2010	2,140,000	230,000	-	230,000	0
2002A	Gen. Oblig. Bonds	3.61%	4/1/2011	3,250,000	720,000	-	360,000	360,000
2002C	Gen. Oblig. Bonds	6.35%	4/1/2021	1,500,000	1,280,000	-	135,000	1,200,000
2002E	Gen. Oblig. Refunding Bonds TIF #2	4.67%	10/1/2014	1,470,000	735,000	-	135,000	600,000
2002F	Gen. Oblig. Refunding Bonds TIF #3	4.67%	10/1/2012	3,240,000	1,275,000	-	405,000	870,000
2002G	Gen. Oblig. Refunding Bonds Hosp.	3.43%	10/1/2013	4,380,000	1,825,000	-	425,000	1,400,000
2003A	Gen. Oblig. Notes	2.53%	4/1/2013	2,000,000	860,000	-	230,000	630,000
2003B	Gen. Oblig. Notes	3.35%	4/1/2013	100,000	100,000	-	0	100,000
2004A	State Trust Fund - Pension	5.25%	3/1/2023	7,193,000	6,985,993	-	235,425	6,750,568
2004C	Gen. Oblig. Bonds	2.51%	4/1/2016	720,000	720,000	-	375,000	345,000
2004E	Gen. Oblig. Bonds	3.04%	4/1/2020	2,205,000	2,205,000	-	315,000	1,890,000
2004F	Gen. Oblig. Bonds	4.18%	4/1/2016	3,715,000	3,715,000	-	490,000	3,225,000
2005A	Gen. Oblig. Bonds	3.65%	4/1/2020	5,040,000	3,420,000	-	465,000	3,015,000
2005B	Gen. Oblig. Bonds	3.50%	4/1/2010	3,500,000	3,500,000	-	3,500,000	0
2005C	Bond Anticipation Note - Taxable	4.95%	4/1/2010	3,850,000	3,850,000	-	3,850,000	0
2005D	State Trust Fund - TIF #7	4.50%	4/1/2025	1,000,000	906,655	-	39,532	866,923
2005E	State Trust Fund - TIF #7	4.04%	4/1/2025	1,399,652	1,399,652	-	59,739	1,286,913
2006A	Gen. Oblig. Bonds	4.00%	4/1/2021	4,940,000	3,755,000	-	395,000	3,360,000
2006B	Gen. Oblig. Refunding Bonds	4.00%	4/1/2021	3,695,000	3,405,000	-	260,000	3,145,000
2006D	State Trust Fund - TIF #9	5.00%	3/15/2026	1,000,000	889,023	-	34,423	854,600
2006E	State Trust Fund - TIF #9	5.50%	3/15/2026	1,000,000	958,941	-	35,544	923,397
2006C	Bond Anticipation Note - Taxable	5.40%	10/1/2011	3,030,000	3,030,000	-	0	3,030,000
2006LR1	Taxable Land Recycling \$1,647,200	1.00%	11/22/2026	144,426	122,762	-	7,221	115,541
2007A	Gen. Oblig. Bonds	4.00%	4/1/2022	4,955,000	4,115,000	-	415,000	3,700,000
2007LR1	Taxable Land Recycling \$1,647,200	0.50%	2028	507,716	454,272	-	26,722	427,550
2008A	Gen. Oblig. Bonds	3.82%	7/15/2023	6,600,000	6,055,000	-	545,000	5,510,000
2008LR1	Taxable Land Recycling \$1,647,200	0.50%	11/22/2026	345,902	309,492	-	18,205	291,287
2008LR2	Taxable Land Recycling \$1,647,200	0.50%	11/22/2026	363,377	333,746	-	19,632	314,114
2008LR3	Taxable Land Recycling \$1,647,200	0.50%	11/22/2026	50,987	47,880	-	2,917	45,063
2009A	Gen. Oblig. Notes	3.64%	4/1/2019	6,865,000	7,105,000	-	190,000	7,105,000
2009B	Gen. Oblig. Bonds	3.92%	4/1/2024	2,945,000	2,945,000	-	475,000	2,755,000
2009C	Taxable Corporate Purpose Bonds	5.71%	4/1/2024	7,105,000	6,865,000	-	475,000	6,410,000
2009D	State Trust Fund - TIF #7 (estimate)	4.50%	3/15/2019	1,300,000	1,300,000	-	0	1,300,000
2009E	State Trust Fund - TIF #10 (estimate)	3.50%	3/15/2014	250,000	250,000	-	0	250,000
2009F	State Trust Fund - TIF #10 (estimate)	5.50%	3/15/2029	1,500,000	1,500,000	-	0	1,500,000
2010A	Gen. Oblig. Notes	-	-	0	0	2,714,000	-	2,714,000
2010B	Gen. Oblig. Bonds	-	-	0	0	6,540,000	-	6,540,000
2010C	TIF Refunding Bonds TIF #5	-	-	0	0	7,330,000	-	7,330,000
2010D	TIF Bonds	-	-	0	0	3,836,472	-	3,836,472
				\$120,905,118	\$82,435,616	\$20,420,472	\$15,459,660	\$87,396,428
General City Purpose:				\$28,220,000	\$15,771,770	\$2,714,000	\$2,793,385	\$15,692,385
Regular				7,183,000	6,965,993	0	235,425	6,750,568
Pension Bonds				\$39,413,000	\$22,757,763	\$2,714,000	\$3,028,610	\$22,443,953
Total General City Purpose								
TIF:				1,470,000	735,000	0	135,000	600,000
TIF #2 YETS PARK				3,240,000	1,275,000	0	405,000	870,000
TIF #3 QUAD				18,902,118	18,363,256	8,730,000	7,486,637	19,625,419
TIF #5 6 Points				1,790,000	1,790,000	0	0	1,790,000
TIF #6 Lime Pit				10,525,000	9,578,507	0	639,671	8,938,836
TIF #7 Summit				3,240,000	3,067,965	0	69,967	3,017,998
TIF #9 Pioneer				1,750,000	1,750,000	75,000	0	1,825,000
TIF #10 Truck Terminal				0	0	2,361,472	0	2,361,472
TIF #11 84th Street				\$40,917,118	\$36,599,728	\$11,165,472	\$8,736,475	\$39,025,725
Total TIF								
Utilities:				\$13,063,750	\$10,752,010	\$3,140,000	\$880,661	\$13,011,149
Sanitary Sewer				\$0	\$0	1,700,000	\$0	\$1,700,000
Storm Water Utility				7,216,250	6,081,115	1,700,000	508,514	\$7,272,601
Water Utility				\$20,280,000	\$16,833,125	\$6,540,000	\$1,389,375	\$21,983,750
Total Utilities								
Hospital Promissory Notes & G.O. Bonds				\$26,295,000	\$6,245,000	\$0	\$2,305,000	\$3,940,000
Total Debt				\$120,905,118	\$82,435,616	\$20,420,472	\$15,459,660	\$87,396,428

CITY OF WEST ALLIS
Detailed Comparative Analysis of City of West Allis Tax Levies
2007(2008), 2008(2009) Actual and 2009(2010) Levy

	2007(2008) Levy	2008(2009) Levy	2009(2010) Levy	2009(2010) Increase (Decrease)	2009(2010)% Increase (Decrease)
General Fund Expenditures	\$52,895,654	\$54,181,855	\$55,506,218	\$1,324,363	2.44%
Less: Exempt Computer Equipment	(155,000)	(265,000)	(195,000)	70,000	-26.42%
Less: Non-Tax Levy Revenues	(24,089,071)	(24,640,032)	(24,695,148)	(55,116)	0.22%
City of West Allis Levy - General Fund	\$28,651,583	\$29,276,823	\$30,616,070	\$1,339,247	4.57%
Health Insurance Fund Expenditures	\$15,034,000	\$15,159,000	\$16,539,500	1,380,500	9.11%
Less: Other Revenues	(\$12,234,000)	(\$12,359,000)	(\$13,739,500)	(1,380,500)	11.17%
City of West Allis Levy - Health Fund	\$2,800,000	\$2,800,000	\$2,800,000	\$0	0.00%
Parking Utility Expenditures	\$48,178	\$52,748	\$60,430	\$7,682	14.56%
Recover Prior Year Deficit	(2,078)	(10,988)	(670)	10,318	-93.90%
Less: Non-Tax Levy Revenues	(24,100)	(19,760)	(19,760)	0	0.00%
City of West Allis Levy - Parking	\$22,000	\$22,000	\$40,000	\$18,000	81.82%
Debt Fund Expenditures - (General Only)	\$4,284,404	\$4,051,603	\$4,002,156	(\$49,447)	-1.22%
Utilization of Fund Balance & Transfers	(199,403)	33,398	(242,155)	(275,553)	-825.06%
City of West Allis Levy - Debt Fund	\$4,085,001	\$4,085,001	\$3,760,001	(\$325,000)	-7.96%
City of West Allis Levy - Without TID Levy	\$35,558,584	\$36,183,824	\$37,216,071	\$1,032,247	2.85%
Tax Increment Financing Districts - Levy	\$1,084,284	\$796,419	\$996,086	\$199,667	25.07%
Total City of West Allis Levy	\$36,642,868	\$36,980,243	\$38,212,157	\$1,231,914	3.33%

CITY OF WEST ALLIS
Summary of City of West Allis Tax Levies &
Comparative Analysis of City of West Allis Tax Rates
2007(2008), 2008(2009) Actual and 2009(2010) Levy

	2007(2008) Levy	2008(2009) Levy	2009(2010) Levy	2009(2010) Increase (Decrease)	2009(2010)% Increase (Decrease)
Assessed Valuation (including TIF)	\$4,235,273,400	\$4,248,678,900	\$4,275,500,000	\$26,821,100	0.63%
Tax Rates/\$1,000 Property Valuation					
General Fund Rate	\$6.75	\$6.87	\$7.16	\$0.29	4.22%
Debt Fund Rate	\$0.96	\$0.96	\$0.88	(\$0.08)	-8.33%
Health Insurance Rate	\$0.66	\$0.66	\$0.65	(\$0.01)	-1.52%
Parking Utility Rate	\$0.02	\$0.02	\$0.02	\$0.00	0.00%
Tax Increment Financing Rate	\$0.26	\$0.19	\$0.23	\$0.04	21.05%
Tax Rate/\$1,000 Property Valuation	\$8.65	\$8.70	\$8.94	\$0.24	2.76%

Comparative Tax Rates Per \$1,000 of Valuation

	Assessed	Equalized
2000 for 2001	\$10.56	\$9.95
2001 for 2002	\$11.35	\$10.33
2002 for 2003 (1)	\$10.48	\$10.26
2003 for 2004	\$10.56	\$9.84
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

(1) Revaluation conducted this year.

Comparative Growth of the City of West Allis

Ass't/Cal. Year	Population (State Est.)	Total Cost of All Construction Activity	Water Utility Customers	Assessed Valuation		Equalized Valuation		Assessed Valuation		Equalized Valuation		State Equalized Ratio*
				Incl. TIF Increment	Excl. TIF Increment	Incl. TIF Increment	Excl. TIF Increment	Incl. TIF Increment	Excl. TIF Increment			
2000/2001	63,322	\$64,588,709	19,526	\$2,652,308,740	\$2,814,833,200	\$2,604,034,956	===	\$2,763,690,300	===	\$2,763,690,300	===	94.23%
2001/2002	61,254	\$35,902,442	19,530	\$2,651,178,330	\$2,912,336,900	\$2,613,977,009	#	\$2,871,469,800	#	\$2,871,469,800	#	91.03%
2002/2003	61,114	\$29,993,527	19,533	\$3,049,372,562	\$3,115,860,000	\$2,997,942,073	(1)##	\$3,063,310,200	(1)##	\$3,063,310,200	(1)##	97.87%
2003/2004	60,923	\$32,734,798	19,545	\$3,056,629,962	\$3,278,962,400	\$3,000,816,611	###	\$3,219,085,400	###	\$3,219,085,400	###	93.22%
2004/2005	60,607	\$50,029,339	19,560	\$3,493,894,500	\$3,493,965,805	\$3,433,789,700	####	\$3,433,861,005	####	\$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	####	\$3,755,981,900	####	91.49%
2006/2007	60,300	\$38,450,724	19,557	\$4,213,055,000	\$4,271,402,600	\$4,119,190,762	++	\$4,166,830,300	++	\$4,166,830,300	++	98.63%
2007/2008	60,410	\$50,101,452	19,560	\$4,235,273,400	\$4,458,719,600	\$4,119,316,505	+++	\$4,326,783,300	+++	\$4,326,783,300	+++	94.99%
2008/2009	60,370	\$39,108,752	19,557	\$4,248,678,900	\$4,477,919,900	\$4,157,171,728	++++	\$4,381,356,900	++++	\$4,381,356,900	++++	94.88%
2009/2010	60,600	\$20,000,000 est.	19,567	\$4,275,500,000	\$4,361,120,200	\$4,164,045,970		\$4,247,438,000		\$4,247,438,000		98.04%

Year	TIF #	Assessed	Equalized	Year	TIF #	Assessed	Equalized
2000	TIF #1	\$27,748,867	\$29,398,100	2006	TIF #1	\$25,570,575	\$33,264,700
	TIF #2	\$5,519,361	\$5,847,400		TIF #2	\$7,765,295	\$8,844,300
	TIF #3	\$11,493,776	\$12,176,900		TIF #3	\$12,361,612	\$14,709,200
	TIF #4	\$48,273,784	\$51,142,900		TIF #4	\$0	closed in 2006
					TIF #5	\$529,565	\$529,300
2001	TIF #1	\$16,358,910	\$17,970,900		TIF #7	\$123,798	\$47,084,900
	TIF #2	\$5,535,898	\$6,081,400		TIF #8	\$93,864,218	\$139,900
	TIF #3	\$11,893,889	\$13,065,900				\$104,572,300
	TIF #4	\$3,412,624	\$3,748,900				\$33,604,300
		\$37,201,321	\$40,867,100	2007	TIF #1	\$24,487,453	\$8,838,000
2002	TIF #1	\$25,139,867	\$25,687,000		TIF #2	\$7,406,244	\$15,509,400
	TIF #2	\$6,539,184	\$6,681,500		TIF #3	\$12,413,724	\$5,697,900
	TIF #3	\$15,297,864	\$15,630,800		TIF #5	\$5,472,833	\$68,286,700
	TIF #4	\$4,453,574	\$4,550,500		TIF #7	\$66,176,641	\$131,936,300
		\$51,430,489	\$52,549,800				\$8,730,100
2003	TIF #1	\$27,488,561	\$29,491,000	2008	TIF #2	\$8,283,992	\$14,843,800
	TIF #2	\$6,186,907	\$6,637,600		TIF #3	\$14,085,282	\$13,209,300
	TIF #3	\$14,812,094	\$15,891,100		TIF #5	\$12,534,305	\$59,651,800
	TIF #4	\$7,323,789	\$7,857,300		TIF #7	\$56,603,593	\$86,435,000
		\$55,811,351	\$59,877,000				\$8,306,300
2004	TIF #1	\$29,915,900	\$29,915,900	2009	TIF #2	\$8,143,497	\$14,400,400
	TIF #2	\$6,964,800	\$6,964,800		TIF #3	\$14,118,152	\$25,141,500
	TIF #3	\$15,680,900	\$15,680,900		TIF #5	\$24,648,727	\$58,524,000
	TIF #4	\$7,543,200	\$7,543,200		TIF #7	\$57,376,930	\$7,310,000
		\$60,104,800	\$60,104,800				\$113,692,200
2005	TIF #1	\$28,515,054	\$31,167,400				\$6,306,300
	TIF #2	\$6,994,868	\$7,645,500				\$14,400,400
	TIF #3	\$12,973,191	\$14,179,900				\$25,141,500
	TIF #4	\$7,702,452	\$8,418,900				\$58,524,000
	TIF #6	\$29,277	\$32,000				\$7,310,000
	TIF #7	\$26,435,944	\$28,894,900				\$13,692,200
		\$82,650,786	\$90,338,600				\$113,454,030

(1) Revaluation conducted this year.
* Ratio as set by state