

**CITY OF WEST ALLIS
Detailed Comparative Analysis of City of West Allis Tax Levies
2009(2010), 2010(2011) Actual and 2011(2012) Levy**

| | 2009(2010) Levy | 2010(2011) Levy | 2011(2012) Levy | 2011(2012) Increase (Decrease) | 2011(2012)% Increase (Decrease) |
|---|---------------------|---------------------|---------------------|--------------------------------------|---------------------------------------|
| General Fund Expenditures | \$55,506,218 | \$56,019,692 | \$55,604,797 | (\$414,895) | -0.74% |
| Less: Exempt Computer Equipment | (195,000) | (187,000) | (187,000) | 0 | 0.00% |
| Less: Non-Tax Levy Revenues | (24,695,148) | (23,911,109) | (22,982,394) | 928,715 | -3.88% |
| City of West Allis Levy - General Fund | \$30,616,070 | \$31,921,583 | \$32,435,403 | \$513,820 | 1.61% |
| Health Insurance Fund Expenditures | \$16,539,500 | \$17,355,500 | \$17,529,000 | 173,500 | 1.00% |
| Less: Other Revenues | (\$13,739,500) | (\$14,555,500) | (\$14,729,000) | (173,500) | 1.19% |
| City of West Allis Levy - Health Fund | \$2,800,000 | \$2,800,000 | \$2,800,000 | \$0 | 0.00% |
| Parking Utility Expenditures | \$60,430 | \$62,964 | \$61,325 | (\$1,639) | -2.60% |
| Recover Prior Year Deficit | (670) | 916 | 1,064 | 148 | 16.16% |
| Less: Non-Tax Levy Revenues | (19,760) | (20,880) | (19,389) | 1,491 | -7.14% |
| City of West Allis Levy - Parking | \$40,000 | \$43,000 | \$43,000 | \$0 | 0.00% |
| Debt Fund Expenditures - (General Only) | \$4,002,156 | \$3,683,389 | \$3,639,460 | (\$43,929) | -1.19% |
| Utilization of Fund Balance & Transfers | (242,155) | (303,388) | (189,460) | 113,928 | -37.55% |
| * City of West Allis Levy - Debt Fund | \$3,760,001 | \$3,380,001 | \$3,450,000 | \$69,999 | 2.07% |
| City of West Allis Levy - Without TID Levy | \$37,216,071 | \$38,144,584 | \$38,728,403 | \$583,819 | 1.53% |
| Tax Increment Financing Districts - Levy | \$996,086 | \$1,052,224 | \$1,060,011 | \$7,787 | 0.74% |
| Total City of West Allis Levy | \$38,212,157 | \$39,196,808 | \$39,788,414 | \$591,606 | 1.51% |

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

The City of West Allis has a history of conservative budgeting practices. Over the last several years, our levy limit has been approximately 3%. In effect, that allowed an increase in General Fund, Health Insurance, and Parking expenditures of up to 3%, plus the ability to levy any additional amount necessary to pay the debt expenditures. The City chose to budget even more conservatively than the levy limit law required. We included the debt fund expenditures along with all other expenditures and kept our levy under the 3% levy limit that existed in those years.

For 2012, the new levy limit is based on the City's "net new construction" as determined by the State Department of Revenue and debt expenditures remain outside that limit. For 2012, our "net new construction" was 0.1%. In other words, the City tax levy could increase by \$38,145 compared to the 2011 budget (\$38,144,584 x 0.001). Due to the severe strain that would be otherwise placed on our budget and result in a reduction in City services, this 2012 budget has used a portion of debt expenditures outside of the levy limit calculation, as allowed by state law. The total amount eligible to be moved outside of the levy limit is approximately \$3 million. The actual amount used outside the levy limit will not exceed \$555,000

**CITY OF WEST ALLIS
Summary of City of West Allis Tax Levies &
Comparative Analysis of City of West Allis Tax Rates
2009(2010), 2010(2011) Actual and 2011(2012) Levy**

| | 2009(2010) Levy | 2010(2011) Levy | 2011(2012) Levy | 2011(2012) Increase (Decrease) | 2011(2012)% Increase (Decrease) |
|---|--------------------|--------------------|--------------------|--------------------------------------|---------------------------------------|
| Assessed Valuation (including TIF) | \$4,275,500,000 | \$4,080,024,300 | \$4,075,864,700 | (\$4,159,600) | -0.10% |
| Tax Rates/\$1,000 Property Valuation | | | | | |
| General Fund Rate | \$7.16 | \$7.82 | \$7.95 | \$0.13 | 1.66% |
| Health Insurance Rate | \$0.65 | \$0.69 | \$0.69 | \$0.00 | 0.00% |
| Parking Utility Rate | \$0.02 | \$0.01 | \$0.01 | \$0.00 | 0.00% |
| Debt Fund Rate | \$0.88 | \$0.83 | \$0.85 | \$0.02 | 2.41% |
| Tax Increment Financing Rate | \$0.23 | \$0.26 | \$0.26 | \$0.00 | 0.00% |
| Tax Rate/\$1,000 Property Valuation | \$8.94 | \$9.61 | \$9.76 | \$0.15 | 1.56% |

Comparative Tax Rates Per \$1,000 of Valuation

| | Assessed | Equalized |
|-------------------|----------|-----------|
| 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 |
| 2010 for 2011 (1) | \$9.61 | \$9.53 |
| 2011 for 2012 | \$9.76 | \$10.18 |

(1) Revaluation conducted this year.

**City of West Allis
Comparison of Prior Years Expense With 2012 Expenditures**

| DEPARTMENT OR ACTIVITY | 2009 Actual | 2010 Actual | 2011 Estimated Expenditures | 2012 Expenditure Requests | Mayoral Additions/ Deletions | 2012 Mayoral Expenditures | 2012 Expenditures |
|--|---------------------|---------------------|-----------------------------------|---------------------------------|------------------------------------|---------------------------------|----------------------|
| POLICY MAKING | | | | | | | |
| Common Council (elected) | \$251,337 | \$271,440 | \$101,440 | 99,440 | \$0 | \$99,440 | \$99,440 |
| Mayor (elected) | \$119,608 | \$122,089 | \$80,396 | 80,396 | 0 | 80,396 | 80,396 |
| TOTAL POLICY MAKING | \$370,945 | \$393,529 | \$181,836 | \$179,836 | \$0 | \$179,836 | \$179,836 |
| LEGAL, JUDICIAL, VALUATION | | | | | | | |
| City Attorney (elected) | \$649,934 | \$667,661 | \$479,198 | 483,133 | \$0 | \$483,133 | \$483,133 |
| Municipal Court (elected) | \$323,295 | \$429,923 | \$293,806 | 293,806 | 0 | 293,806 | \$293,806 |
| City Assessor | \$513,472 | \$535,389 | \$350,187 | 350,187 | 0 | 350,187 | \$350,187 |
| TOTAL LEGAL, JUDICIAL, VALUATION | \$1,486,701 | \$1,632,974 | \$1,123,191 | \$1,127,126 | \$0 | \$1,127,126 | \$1,127,126 |
| ADMINISTRATION | | | | | | | |
| City Administrative Office | \$202,532 | \$208,067 | \$148,463 | 148,463 | \$0 | \$148,463 | \$148,463 |
| Information Technology | \$915,392 | \$944,755 | \$770,676 | 770,536 | 0 | 770,536 | \$770,536 |
| Purchasing/Central Services | \$646,516 | \$653,490 | \$505,820 | 631,796 | (126,000) | 505,796 | \$505,796 |
| Human Resources | \$434,674 | \$445,927 | \$312,558 | 316,309 | (300) | 316,009 | \$316,009 |
| Finance | \$460,930 | \$483,777 | \$336,093 | 328,585 | 0 | 328,585 | \$328,585 |
| City Clerk/Treasurer | \$543,101 | \$582,653 | \$440,862 | 440,651 | 0 | 440,651 | \$440,651 |
| TOTAL ADMINISTRATION | \$3,203,145 | \$3,318,669 | \$2,514,472 | \$2,636,340 | (\$126,300) | \$2,510,040 | \$2,510,040 |
| HEALTH, SAFETY, CULTURE | | | | | | | |
| Police & Fire Commission | \$4,853 | \$5,528 | \$14,900 | 14,900 | \$0 | \$14,900 | \$14,900 |
| Police Department | \$16,695,805 | \$17,077,538 | \$11,618,656 | 12,017,647 | (405,000) | 11,612,647 | \$11,612,647 |
| Fire Department | \$12,685,444 | \$12,823,676 | \$8,652,507 | 8,555,672 | (140,000) | 8,415,672 | \$8,415,672 |
| Planning (Development) | \$287,650 | \$290,657 | \$174,750 | 209,350 | 0 | 209,350 | \$209,350 |
| Bldg Inspection & Zoning & Neighborhood Services | \$1,152,769 | \$1,158,175 | \$805,911 | 764,615 | (6,550) | 758,065 | \$758,065 |
| Health Department | \$1,988,574 | \$2,073,582 | \$1,522,281 | 1,520,243 | 0 | 1,520,243 | \$1,520,243 |
| Senior Center | \$215,670 | \$218,052 | \$169,748 | 171,786 | 0 | 171,786 | \$171,786 |
| Public Library | \$2,232,625 | \$2,127,286 | \$1,798,177 | 1,820,524 | (2,000) | 1,818,524 | \$1,818,524 |
| TOTAL HEALTH, SAFETY, CULTURE | \$35,263,390 | \$35,774,494 | \$24,756,930 | \$25,074,737 | (\$553,550) | \$24,521,187 | \$24,521,187 |
| PUBLIC WORKS, ENGINEERING | | | | | | | |
| Public Works | \$10,217,919 | \$9,803,846 | \$7,534,327 | 8,512,049 | (\$843,600) | \$7,668,449 | \$7,668,449 |
| Engineering | \$1,279,083 | \$1,169,248 | \$885,081 | 888,600 | (2,000) | 886,600 | \$886,600 |
| TOTAL PUBLIC WORKS, ENGINEERING | \$11,497,002 | \$10,973,093 | \$8,419,408 | \$9,400,649 | (\$845,600) | \$8,555,049 | \$8,555,049 |

**City of West Allis
Comparison of Prior Years Expense With 2012 Expenditures**

| DEPARTMENT OR ACTIVITY | 2009 Actual | 2010 Actual | 2011 Estimated Expenditures | 2012 Expenditure Requests | Mayoral Additions/ Deletions | 2012 Mayoral Expenditures | 2012 Expenditures |
|--|----------------------|----------------------|-----------------------------------|---------------------------------|------------------------------------|---------------------------------|----------------------|
| GENERAL EXPENSE | | | | | | | |
| Promos and Celebrations | \$72,482 | \$85,101 | \$92,925 | 92,925 | 0 | 92,925 | \$92,925 |
| Employee Fringe Benefits | \$820,136 | \$326,782 | \$17,599,250 | 16,932,750 | 0 | 16,932,750 | \$16,932,750 |
| General Expenses | \$514,308 | \$2,801,489 | \$1,331,680 | 1,693,584 | (7,700) | 1,685,884 | \$1,685,884 |
| TOTAL GENERAL EXPENSE | \$1,406,926 | \$3,213,372 | \$19,023,855 | \$18,719,259 | (\$7,700) | \$18,711,559 | \$18,711,559 |
| TOTAL GENERAL FUND EXPENDITURES | \$53,228,109 | \$55,306,132 | \$56,019,692 | \$57,137,947 | (\$1,533,150) | \$55,604,797 | \$55,604,797 |
| SPECIAL REVENUE FUNDS EXPENDITURES | | | | | | | |
| Office of Cable Communications | 610,229 | 637,989 | 640,059 | 715,057 | 0 | 715,057 | 715,057 |
| Community Development Programs | 1,276,260 | 1,361,698 | 1,615,093 | 1,269,194 | 0 | 1,269,194 | 1,269,194 |
| Housing Assistance Programs | 2,938,098 | 2,791,901 | 3,711,821 | 2,976,314 | 0 | 2,976,314 | 2,976,314 |
| Federal & State Health Grants | 444,936 | 471,658 | 420,845 | 401,320 | 0 | 401,320 | 401,320 |
| Police & Fire Grants & Info. Tech. Jnt Vnt. & MMSD | 2,350,918 | 2,544,715 | 2,122,457 | 2,061,127 | 0 | 2,061,127 | 2,061,127 |
| FIRE First Ring Industrial Rdlvlpmt Enterprise | 477,365 | 531,278 | 150,000 | 200,000 | 0 | 200,000 | 200,000 |
| TOTAL SPECIAL REVENUE FUND EXPENDITURES | \$8,097,806 | \$8,339,239 | \$8,660,275 | \$7,623,012 | \$0 | \$7,623,012 | \$7,623,012 |
| CAPITAL PROJECTS FUND EXPENDITURES | | | | | | | |
| Capital Improvements | \$5,815,240 | \$5,118,000 | \$5,118,000 | \$4,083,000 | \$0 | \$4,083,000 | \$4,083,000 |
| TIF Improvements | 2,919,223 | 2,594,375 | 648,850 | 6,063,794 | 0 | 6,063,794 | 6,063,794 |
| TOTAL CAPITAL PROJECTS FUNDS EXPENDITURE | \$8,734,463 | \$7,712,375 | \$5,766,850 | \$10,146,794 | \$0 | \$10,146,794 | \$10,146,794 |
| DEBT | | | | | | | |
| General Debt Service Expenditures | \$3,841,061 | \$11,607,196 | \$3,659,432 | \$3,639,460 | 0 | \$3,639,460 | \$3,639,460 |
| Hospital & TIF Debt Service Expenditures | 11,880,477 | 21,087,322 | 4,725,079 | 4,546,646 | 0 | \$4,546,646 | \$4,546,646 |
| TOTAL DEBT SERVICE FUND EXPENDITURES | \$15,721,538 | \$32,694,518 | \$8,438,468 | \$8,186,106 | \$0 | \$8,186,106 | \$8,186,106 |
| ENTERPRISE FUNDS EXPENDITURES | | | | | | | |
| Parking System | \$53,062 | \$42,601 | \$62,830 | \$61,325 | \$0 | \$61,325 | \$61,325 |
| Beloit Rd Public Housing | 384,752 | 446,685 | 523,397 | 449,526 | 0 | 449,526 | \$449,526 |
| Storm Water Program | 1,994,228 | 2,474,013 | 2,448,098 | 2,621,478 | 0 | 2,621,478 | \$2,621,478 |
| Water Utility | 6,958,332 | 6,743,383 | 7,143,492 | 7,061,796 | 0 | 7,061,796 | \$7,061,796 |
| Sanitary Sewer Utility | 5,169,422 | 5,718,293 | 6,139,641 | 6,544,535 | 0 | 6,544,535 | \$6,544,535 |
| Solid Waste Fund | 1,553,696 | 1,681,268 | 1,936,072 | 2,305,900 | 0 | 2,305,900 | \$2,305,900 |
| TOTAL ENTERPRISE FUNDS EXPENDITURES | \$16,113,492 | \$17,106,243 | \$18,253,530 | \$19,044,560 | \$0 | \$19,044,560 | \$19,044,560 |
| INTERNAL SERVICE FUND | | | | | | | |
| Employee Health Insurance Fund | \$16,767,215 | \$16,185,901 | \$18,100,738 | \$17,529,000 | 0 | \$17,529,000 | \$17,529,000 |
| Liability Insurance Pool Expenditures | \$68,323 | \$68,320 | \$86,280 | \$92,510 | \$0 | \$92,510 | \$92,510 |
| TOTAL INTERNAL SERVICE FUND EXPENDITURES | \$16,835,538 | \$16,254,221 | \$18,187,018 | \$17,621,510 | \$0 | \$17,621,510 | \$17,621,510 |
| TOTAL ALL CITY EXPENDITURES | \$118,730,946 | \$137,412,728 | \$115,325,833 | \$119,759,929 | (\$1,533,150) | \$118,226,779 | \$118,226,779 |

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|---|---------------------|---------------------|---------------------|--------------------------------------|---------------------------------------|
| General Fund Expenditures | \$55,506,218 | \$56,019,692 | \$55,604,797 | (\$414,895) | -0.74% |
| Less: Exempt Computer Equipment | (195,000) | (187,000) | (187,000) | 0 | 0.00% |
| Less: Non-Tax Levy Revenues | (24,695,148) | (23,911,109) | (22,982,394) | 928,715 | -3.88% |
| City of West Allis Levy - General Fund | \$30,616,070 | \$31,921,583 | \$32,435,403 | \$513,820 | 1.61% |
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| City of West Allis Levy - Health Fund | \$2,800,000 | \$2,800,000 | \$2,800,000 | \$0 | 0.00% |
| Parking Utility Expenditures | \$60,430 | \$62,964 | \$61,325 | (\$1,639) | -2.60% |
| Recover Prior Year Deficit | (670) | 916 | 1,064 | 148 | 16.16% |
| Less: Non-Tax Levy Revenues | (19,760) | (20,880) | (19,389) | 1,491 | -7.14% |
| City of West Allis Levy - Parking | \$40,000 | \$43,000 | \$43,000 | \$0 | 0.00% |
| Debt Fund Expenditures - (General Only) | \$4,002,156 | \$3,683,389 | \$3,639,460 | (\$43,929) | -1.19% |
| Utilization of Fund Balance & Transfers | (242,155) | (303,388) | (189,460) | 113,928 | -37.55% |
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| City of West Allis Levy - Without TID Levy | \$37,216,071 | \$38,144,584 | \$38,728,403 | \$583,819 | 1.53% |
| Tax Increment Financing Districts - Levy | \$996,086 | \$1,052,224 | \$1,060,011 | \$7,787 | 0.74% |
| Total City of West Allis Levy | \$38,212,157 | \$39,196,808 | \$39,788,414 | \$591,606 | 1.51% |

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

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**CITY OF WEST ALLIS
Summary of City of West Allis Tax Levies &
Comparative Analysis of City of West Allis Tax Rates
2009(2010), 2010(2011) Actual and 2011(2012) Levy**

| | 2009(2010) Levy | 2010(2011) Levy | 2011(2012) Levy | 2011(2012) Increase (Decrease) | 2011(2012)% Increase (Decrease) |
|---|--------------------|--------------------|--------------------|--------------------------------------|---------------------------------------|
| Assessed Valuation (including TIF) | \$4,275,500,000 | \$4,080,024,300 | \$4,075,864,700 | (\$4,159,600) | -0.10% |
| Tax Rates/\$1,000 Property Valuation | | | | | |
| General Fund Rate | \$7.16 | \$7.82 | \$7.95 | \$0.13 | 1.66% |
| Health Insurance Rate | \$0.65 | \$0.69 | \$0.69 | \$0.00 | 0.00% |
| Parking Utility Rate | \$0.02 | \$0.01 | \$0.01 | \$0.00 | 0.00% |
| Debt Fund Rate | \$0.88 | \$0.83 | \$0.85 | \$0.02 | 2.41% |
| Tax Increment Financing Rate | \$0.23 | \$0.26 | \$0.26 | \$0.00 | 0.00% |
| Tax Rate/\$1,000 Property Valuation | \$8.94 | \$9.61 | \$9.76 | \$0.15 | 1.56% |

Comparative Tax Rates Per \$1,000 of Valuation

| | Assessed | Equalized |
|-------------------|----------|-----------|
| 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 |
| 2010 for 2011 (1) | \$9.61 | \$9.53 |
| 2011 for 2012 | \$9.76 | \$10.18 |

(1) Revaluation conducted this year.

**City of West Allis
Comparison of Prior Years Expense With 2012 Expenditures**

| DEPARTMENT OR ACTIVITY | 2009 Actual | 2010 Actual | 2011 Estimated Expenditures | 2012 Expenditure Requests | Mayoral Additions/ Deletions | 2012 Mayoral Expenditures | 2012 Expenditures |
|--|---------------------|---------------------|-----------------------------------|---------------------------------|------------------------------------|---------------------------------|----------------------|
| POLICY MAKING | | | | | | | |
| Common Council (elected) | \$251,337 | \$271,440 | \$101,440 | 99,440 | \$0 | \$99,440 | \$99,440 |
| Mayor (elected) | \$119,608 | \$122,089 | \$80,396 | 80,396 | 0 | 80,396 | 80,396 |
| TOTAL POLICY MAKING | \$370,945 | \$393,529 | \$181,836 | \$179,836 | \$0 | \$179,836 | \$179,836 |
| LEGAL, JUDICIAL, VALUATION | | | | | | | |
| City Attorney elected | \$649,934 | \$667,661 | \$479,198 | 483,133 | \$0 | \$483,133 | \$483,133 |
| Municipal Court (elected) | \$323,295 | \$429,923 | \$293,806 | 293,806 | 0 | 293,806 | \$293,806 |
| City Assessor | \$513,472 | \$535,389 | \$350,187 | 350,187 | 0 | 350,187 | \$350,187 |
| TOTAL LEGAL, JUDICIAL, VALUATION | \$1,486,701 | \$1,632,974 | \$1,123,191 | \$1,127,126 | \$0 | \$1,127,126 | \$1,127,126 |
| ADMINISTRATION | | | | | | | |
| City Administrative Office | \$202,532 | \$208,067 | \$148,463 | 148,463 | \$0 | \$148,463 | \$148,463 |
| Information Technology | \$915,392 | \$944,755 | \$770,676 | 770,536 | 0 | 770,536 | \$770,536 |
| Purchasing/Central Services | \$646,516 | \$653,490 | \$505,820 | 631,796 | (126,000) | 505,796 | \$505,796 |
| Human Resources | \$434,674 | \$445,927 | \$312,558 | 316,309 | (300) | 316,009 | \$316,009 |
| Finance | \$460,930 | \$483,777 | \$336,093 | 328,585 | 0 | 328,585 | \$328,585 |
| City Clerk/Treasurer | \$543,101 | \$582,653 | \$440,862 | 440,651 | 0 | 440,651 | \$440,651 |
| TOTAL ADMINISTRATION | \$3,203,145 | \$3,318,669 | \$2,514,472 | \$2,636,340 | (\$126,300) | \$2,510,040 | \$2,510,040 |
| HEALTH, SAFETY, CULTURE | | | | | | | |
| Police & Fire Commission | \$4,853 | \$5,528 | \$14,900 | 14,900 | \$0 | \$14,900 | \$14,900 |
| Police Department | \$16,695,805 | \$17,077,538 | \$11,618,656 | 12,017,647 | (405,000) | 11,612,647 | \$11,612,647 |
| Fire Department | \$12,685,444 | \$12,823,676 | \$8,652,507 | 8,555,672 | (140,000) | 8,415,672 | \$8,415,672 |
| Planning (Development) | \$287,650 | \$290,657 | \$174,750 | 209,350 | 0 | 209,350 | \$209,350 |
| Bldg Inspection & Zoning & Neighborhood Services | \$1,152,769 | \$1,158,175 | \$805,911 | 764,615 | (6,550) | 758,065 | \$758,065 |
| Health Department | \$1,988,574 | \$2,073,582 | \$1,522,281 | 1,520,243 | 0 | 1,520,243 | \$1,520,243 |
| Senior Center | \$215,670 | \$218,052 | \$169,748 | 171,786 | 0 | 171,786 | \$171,786 |
| Public Library | \$2,232,625 | \$2,127,286 | \$1,798,177 | 1,820,524 | (2,000) | 1,818,524 | \$1,818,524 |
| TOTAL HEALTH, SAFETY, CULTURE | \$35,263,390 | \$35,774,494 | \$24,756,930 | \$25,074,737 | (\$553,550) | \$24,521,187 | \$24,521,187 |
| PUBLIC WORKS, ENGINEERING | | | | | | | |
| Public Works | \$10,217,919 | \$9,803,846 | \$7,534,327 | 8,512,049 | (\$843,600) | \$7,668,449 | \$7,668,449 |
| Engineering | \$1,279,083 | \$1,169,248 | \$885,081 | 888,600 | (2,000) | 886,600 | \$886,600 |
| TOTAL PUBLIC WORKS, ENGINEERING | \$11,497,002 | \$10,973,093 | \$8,419,408 | \$9,400,649 | (\$845,600) | \$8,555,049 | \$8,555,049 |

**City of West Allis
Comparison of Prior Years Expense With 2012 Expenditures**

| DEPARTMENT OR ACTIVITY | 2009 Actual | 2010 Actual | 2011 Estimated Expenditures | 2012 Expenditure Requests | Mayoral Additions/ Deletions | 2012 Mayoral Expenditures | 2012 Expenditures |
|--|----------------------|----------------------|-----------------------------------|---------------------------------|------------------------------------|---------------------------------|----------------------|
| GENERAL EXPENSE | | | | | | | |
| Promos and Celebrations | \$72,482 | \$85,101 | \$92,925 | 92,925 | 0 | 92,925 | \$92,925 |
| Employee Fringe Benefits | \$820,136 | \$326,782 | \$17,599,250 | 16,932,750 | 0 | 16,932,750 | \$16,932,750 |
| General Expenses | \$514,308 | \$2,801,489 | \$1,331,680 | 1,693,584 | (7,700) | 1,685,884 | \$1,685,884 |
| TOTAL GENERAL EXPENSE | \$1,406,926 | \$3,213,372 | \$19,023,855 | \$18,719,259 | (\$7,700) | \$18,711,559 | \$18,711,559 |
| TOTAL GENERAL FUND EXPENDITURES | \$53,228,109 | \$55,306,132 | \$56,019,692 | \$57,137,947 | (\$1,533,150) | \$55,604,797 | \$55,604,797 |
| SPECIAL REVENUE FUNDS EXPENDITURES | | | | | | | |
| Office of Cable Communications | 610,229 | 637,989 | 640,059 | 715,057 | 0 | 715,057 | 715,057 |
| Community Development Programs | 1,276,260 | 1,361,698 | 1,615,093 | 1,269,194 | 0 | 1,269,194 | 1,269,194 |
| Housing Assistance Programs | 2,938,098 | 2,791,901 | 3,711,821 | 2,976,314 | 0 | 2,976,314 | 2,976,314 |
| Federal & State Health Grants | 444,936 | 471,658 | 420,845 | 401,320 | 0 | 401,320 | 401,320 |
| Police & Fire Grants & Info. Tech. Jnt Vnt. & MMSD | 2,350,918 | 2,544,715 | 2,122,457 | 2,061,127 | 0 | 2,061,127 | 2,061,127 |
| FIRE First Ring Industrial Rdvlpmnt Enterprise | 477,365 | 531,278 | 150,000 | 200,000 | 0 | 200,000 | 200,000 |
| TOTAL SPECIAL REVENUE FUND EXPENDITURES | \$8,097,806 | \$8,339,239 | \$8,660,275 | \$7,623,012 | \$0 | \$7,623,012 | \$7,623,012 |
| CAPITAL PROJECTS FUND EXPENDITURES | | | | | | | |
| Capital Improvements | \$5,815,240 | \$5,118,000 | \$5,118,000 | \$4,083,000 | \$0 | \$4,083,000 | \$4,083,000 |
| TIF Improvements | 2,919,223 | 2,594,375 | 648,850 | 6,063,794 | 0 | 6,063,794 | 6,063,794 |
| TOTAL CAPITAL PROJECTS FUNDS EXPENDITURE | \$8,734,463 | \$7,712,375 | \$5,766,850 | \$10,146,794 | \$0 | \$10,146,794 | \$10,146,794 |
| DEBT | | | | | | | |
| General Debt Service Expenditures | \$3,841,061 | \$11,607,196 | \$3,659,432 | \$3,639,460 | 0 | \$3,639,460 | \$3,639,460 |
| Hospital & TIF Debt Service Expenditures | 11,880,477 | 21,087,322 | 4,725,079 | 4,546,646 | 0 | 4,546,646 | 4,546,646 |
| TOTAL DEBT SERVICE FUND EXPENDITURES | \$15,721,538 | \$32,694,518 | \$8,384,511 | \$8,186,106 | \$0 | \$8,186,106 | \$8,186,106 |
| ENTERPRISE FUNDS EXPENDITURES | | | | | | | |
| Parking System | \$53,062 | \$42,601 | \$62,830 | \$61,325 | \$0 | \$61,325 | \$61,325 |
| Beloit Rd Public Housing | 384,752 | 446,685 | 523,397 | 449,526 | 0 | 449,526 | \$449,526 |
| Storm Water Program | 1,994,228 | 2,474,013 | 2,448,098 | 2,621,478 | 0 | 2,621,478 | \$2,621,478 |
| Water Utility | 6,958,332 | 6,743,383 | 7,143,492 | 7,061,796 | 0 | 7,061,796 | \$7,061,796 |
| Sanitary Sewer Utility | 5,169,422 | 5,718,293 | 6,139,641 | 6,544,535 | 0 | 6,544,535 | \$6,544,535 |
| Solid Waste Fund | 1,553,696 | 1,681,268 | 1,936,072 | 2,305,900 | 0 | 2,305,900 | \$2,305,900 |
| TOTAL ENTERPRISE FUNDS EXPENDITURES | \$16,113,492 | \$17,106,243 | \$18,253,530 | \$19,044,560 | \$0 | \$19,044,560 | \$19,044,560 |
| INTERNAL SERVICE FUND | | | | | | | |
| Employee Health Insurance Fund | \$16,767,215 | \$16,185,901 | \$18,100,738 | \$17,529,000 | 0 | \$17,529,000 | \$17,529,000 |
| Liability Insurance Pool Expenditures | \$68,323 | \$68,320 | \$86,280 | \$92,510 | \$0 | \$92,510 | \$92,510 |
| TOTAL INTERNAL SERVICE FUND EXPENDITURES | \$16,835,538 | \$16,254,221 | \$18,187,018 | \$17,621,510 | \$0 | \$17,621,510 | \$17,621,510 |
| TOTAL ALL CITY EXPENDITURES | \$118,730,946 | \$137,412,728 | \$115,325,833 | \$119,759,929 | (\$1,533,150) | \$118,226,779 | \$118,226,779 |

**CITY OF WEST ALLIS
Summary of Fund Balances
Estimated 12/31/2011**

| | Balance 1/1/11 | 2011 Revenues (Expenses) | In | Transfers | Out | Balance 12/31/11 | Resvrs To Be Used As Rev. in 12 budget | Resvrs Re- tained for Apprtd./Re- strctd.purp. | Unapprtd./ Unrestr. Balance 1/1/12 |
|--|----------------------|--------------------------------|---------------------|-----------|---------------------|---------------------|---|---|---|
| GENERAL FUND | | | | | | | | | |
| Unrestricted Fund Balance | | | | | | | | | |
| Unassigned - General Fund Balance | \$6,439,209 | \$55,595,587 | \$51,000 | 5 | \$100,000 | 1 | \$2,914,418 | | \$2,914,418 |
| | | <u>-\$54,969,692</u> | \$635,000 | 7 | \$1,300,700 | 2 | | | |
| | | | \$344,778 | 9 | \$200,493 | 4 | | | |
| | | | \$239,604 | 10 | \$660,000 | 6 | | | |
| | | | \$1,300,700 | 2 | \$152,575 | 8 | | | |
| | | | | 3 | \$200,000 | 11 | | | |
| | | | | | \$250,000 | 12 | | | |
| | | | | | \$100,000 | 13 | | | |
| | | | | | \$2,485,000 | 14 | | | |
| | | | | | \$8,000 | 15 | | | |
| | | | | | \$1,265,000 | 3 | | | |
| Assigned for Contingency Fund | \$2,800,000 | \$0 | \$200,493 | 4 | \$51,000 | 5 | \$2,949,493 | | \$2,949,493 |
| 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. | \$492,000 | \$0 | \$8,000 | \$15 | \$0 | | \$500,000 | | \$500,000 |
| Assigned for Public Works Capital Replacements such as boilers/carpet/roofs/chillers | \$100,000 | \$0 | \$100,000 | 13 | | \$200,000 | | \$200,000 | |
| Assigned for Post Retirement Benefits | \$7,015,000 | \$0 | \$2,485,000 | 14 | \$1,735,000 | 3 | \$7,765,000 | | \$7,765,000 |
| Assigned for 27th Payroll | \$1,611,357 | \$0 | \$100,000 | 1 | \$0 | | \$1,711,357 | | \$1,711,357 |
| Assigned for Workers' Comp. Ins. | \$1,500,000 | \$0 | \$0 | | \$0 | | \$1,500,000 | | \$1,500,000 |
| Assigned for Gen'l Fund to be Applied to Reduce Tax Levy | \$1,600,000 | \$0 | \$660,000 | 6 | \$635,000 | 7 | \$1,625,000 | \$625,000 | \$1,000,000 |
| Assigned for Cap. Accum -General | \$2,317,529 | \$0 | \$152,575 | 8 | \$0 | | \$2,470,104 | | \$2,470,104 |
| Assigned for Productivity/Oper. Improvements | \$100,000 | \$0 | \$0 | | \$0 | | \$100,000 | | \$100,000 |
| Assigned for Strategic Plan Implementation | \$97,500 | \$0 | \$0 | | \$0 | | \$97,500 | | \$97,500 |
| Assigned for Dental Insurance | \$50,000 | \$0 | \$0 | | \$0 | | \$50,000 | | \$50,000 |
| Assigned for Tax Refund | \$100,000 | \$0 | \$0 | | \$0 | | \$100,000 | | \$100,000 |
| Non-Spendable Fund Balance | | | | | | | | | |
| for Carry-overs committed change | \$344,778 | \$0 | \$200,000 | 11 | \$344,778 | 9 | \$200,000 | | \$200,000 |
| for Encumbrances committed change | \$239,604 | \$0 | \$250,000 | 12 | \$239,604 | 10 | \$250,000 | | \$250,000 |
| for Receivables | \$2,485,610 | \$0 | \$3,000,000 | 3 | | | \$5,485,610 | | \$5,485,610 |
| for Inventory/Prepaid Items | \$1,300,700 | \$0 | \$1,300,700 | 2 | \$1,300,700 | 2 | \$1,300,700 | | \$1,300,700 |
| Total for General Fund | \$30,793,287 | \$625,895 | \$11,027,850 | | \$11,027,850 | 18 | \$31,419,182 | \$625,000 | \$24,930,271 |
| | \$26,422,595 | | | | \$21,268,454 | | \$24,182,872 | | \$5,863,911 |
| | | | | | \$200,610 | | | | |
| SPECIAL REVENUE FUND | | | | | | | | | |
| Restricted Fund Balances | | | | | | | | | |
| FIRE - First Ring Industrial Re-dvlpmnt Enterprise | \$716,175 | \$900,000 | \$1,119,250 | | \$0 | | \$1,616,175 | | \$1,616,175 |
| Terchak Endowment Fund | \$978,143 | \$21,857 | \$0 | | \$0 | | \$1,000,000 | | \$1,000,000 |
| Component Units | \$1,694,318 | \$921,857 | \$0 | | \$0 | | \$2,616,175 | \$0 | \$2,616,175 |
| Certificate & Voucher Programs. Fnd Bal. (CDA) | \$167,140 | (\$514,598) | \$0 | | \$0 | | (\$347,458) | | (\$347,458) |
| Rental Rehab Fund Balance | \$432,709 | \$0 | \$0 | | \$0 | | \$432,709 | | \$432,709 |
| First Home Buyer | \$1,750,039 | (\$21,351) | \$0 | | \$0 | | \$1,728,688 | | \$1,728,688 |
| Library Endowment | \$47,183 | \$27,817 | \$0 | | \$0 | | \$75,000 | | \$75,000 |
| WI Act 102 - & other EMS Grant Fund Balance | \$74,790 | \$0 | \$0 | | \$0 | | \$74,790 | | \$74,790 |
| Centennial Fund | \$0 | \$0 | \$0 | | \$0 | | \$0 | | \$0 |
| Miscellaneous Grants (Block/Health/Police) | \$0 | \$0 | \$0 | | \$0 | | \$0 | | \$0 |
| Special Revenue Non-Component Units | \$2,471,861 | (\$508,132) | \$0 | | \$0 | | \$1,963,729 | \$0 | \$1,963,729 |
| Total for Special Revenue Fund | \$4,917,519 | \$371,660 | \$0 | | \$0 | | \$5,289,179 | \$0 | \$5,289,179 |
| | | | | | | | | | \$0 |
| DEBT SERVICE FUND | | | | | | | | | |
| Debt Service Reserve Fund | \$342,848 | (\$194,787) | \$0 | | \$0 | | \$148,061 | | \$148,061 |
| Total for Debt Service Fund | \$342,848 | (\$194,787) | \$0 | | \$0 | | \$148,061 | \$0 | \$148,061 |
| ENTERPRISE FUND - Retained Earnings | | | | | | | | | |
| Water Utility | \$15,021,643 | \$34,140 | \$0 | | \$0 | | \$15,055,783 | | \$13,067,846 |
| Parking Utility | \$1,098,153 | \$916 | \$0 | | \$0 | | \$1,099,069 | | \$905,726 |
| Solid Waste Fund | \$1,263,559 | \$18,906 | \$0 | | \$0 | | \$1,282,465 | | \$193,343 |
| Storm Water Program | \$29,869,463 | \$861,388 | \$0 | | \$0 | | \$30,730,851 | | \$267,976 |
| Sanitary Sewer | \$12,117,649 | \$892,559 | \$0 | | \$0 | | \$13,010,208 | | \$29,638,351 |
| Beloit Rd. Public Housing | \$771,433 | (\$121,397) | \$0 | | \$0 | | \$650,036 | | \$10,609,214 |
| Total for Enterprise Fund | \$60,141,900 | \$1,686,512 | \$0 | | \$0 | | \$61,828,412 | \$0 | \$389,660 |
| | | | | | | | | | \$6,949,639 |
| CAPITAL PROJECTS FUND | | | | | | | | | |
| Project Fund - TIF's | \$1,491,565 | (\$10,850) | \$0 | | \$0 | | \$1,480,715 | | \$1,480,715 |
| Project Fund - General | \$25,564 | \$0 | \$0 | | \$0 | | \$25,564 | | \$25,564 |
| Total for Capital Projects Fund | \$1,517,129 | (\$10,850) | \$0 | | \$0 | | \$1,506,279 | \$0 | \$1,506,279 |
| INTERNAL SERVICE FUND | | | | | | | | | |
| Health Insurance | \$7,266,428 | (\$1,491,263) | \$0 | | \$0 | | \$5,775,165 | | \$3,160,261 |
| Internal Service Reserve - Liability Insurance | \$3,244,299 | \$0 | \$0 | | \$0 | | \$3,244,299 | | \$2,614,904 |
| Total for Internal Service Fund | \$10,510,727 | (\$1,491,263) | \$0 | | \$0 | | \$9,019,464 | \$0 | \$5,859,203 |
| TOTAL OF ALL FUNDS | \$108,223,410 | \$987,167 | \$11,027,850 | | \$11,027,850 | | \$109,210,577 | \$625,000 | \$89,912,824 |
| | | | | | | | | | \$18,672,753 |

- Transfer to Reserved for 27th Payroll
- Transfer to Reserved for Inventory/Prepaid Items
- Transfer to Reserve for Receivables - includes Hospital Investment & Beloit Rd Investment
- Transfer to Contingency Fund (see related transaction page)
- Transfer from Contingency Fund (see related transaction page)
- Transfer to 2012 and future Tax Levy Reduction--Need this for 2011???
- Transfer in - 2011 Tax Levy reduction \$600,000
- Transfer to Designated for Cap. Accum Account (see related transaction page)

- KEY TO 2011 FUND BALANCE NOTATIONS**
- Rev 2010 Transfer to Designated for Carry-overs
 - Rev 2010 Transfer to Reserve for Encumbrances
 - Estimated 2011 Transfer to Designated for Carry-overs
 - Estimated 2011 Transfer to Reserve for Encumbrances
 - Transfer to Designated for Public Works Capital Projects reservation
 - Transfer to Post Retirement Benefits
 - Transfer to Reserve for Capital Projects related to Public Access, green initiatives, & internal rehabs

**CITY OF WEST ALLIS
Schedule of General Obligation Indebtedness
For the Year Ending December 31, 2012**

| Year Issue | | Average Coupon | Final Maturity | Original Issue | Outstanding 1/1/2012 | To Be Issued In 2012 | To Be Retired In 2012 | Outstanding 12/31/2012 |
|--|---|----------------|----------------|----------------------|----------------------|----------------------|-----------------------|------------------------|
| 1995 | Milwaukee County | 1.78% | 1/1/2035 | \$400,000 | \$400,000 | - | \$0 | \$400,000 |
| 2002E | Gen. Oblig. Refunding Bonds TIF #2 | 4.67% | 10/1/2014 | 1,470,000 | 460,000 | - | 145,000 | 315,000 |
| 2002F | Gen. Oblig. Refunding Bonds TIF #3 | 4.67% | 10/1/2012 | 3,240,000 | 445,000 | - | 445,000 | 0 |
| 2002G | Gen. Oblig. Refunding Bonds Hosp. | 3.43% | 10/1/2013 | 4,380,000 | 955,000 | - | 465,000 | 490,000 |
| 2004C | Gen. Oblig. Bonds | 2.51% | 4/1/2016 | 625,000 | 275,000 | - | 95,000 | 180,000 |
| 2004E | Gen. Oblig. Bonds | 3.04% | 4/1/2020 | 3,780,000 | 1,575,000 | - | 315,000 | 1,260,000 |
| 2004F | Gen. Oblig. Bonds | 4.18% | 4/1/2016 | 4,425,000 | 2,715,000 | - | 530,000 | 2,185,000 |
| 2005A | Gen. Oblig. Bonds | 3.65% | 4/1/2020 | 5,040,000 | 2,605,000 | - | 410,000 | 2,195,000 |
| 2005D | Gen. Oblig. Bonds | 4.50% | 4/1/2025 | 1,000,000 | 825,194 | - | 43,505 | 781,689 |
| 2005E | State Trust Fund - TIF #7 | 4.50% | 4/1/2025 | 1,500,000 | 1,234,486 | - | 65,084 | 1,169,402 |
| 2006A | Gen. Oblig. Bonds | 4.04% | 4/1/2021 | 4,940,000 | 2,965,000 | - | 395,000 | 2,570,000 |
| 2006B | Gen. Oblig. Refunding Bonds | 4.00% | 4/1/2021 | 3,695,000 | 2,875,000 | - | 295,000 | 2,580,000 |
| 2006D | State Trust Fund - TIF #9 | 5.00% | 3/15/2026 | 1,000,000 | 818,457 | - | 37,840 | 780,617 |
| 2006LR1 | Taxable Land Recycling \$1,647,200 | 1.00% | 11/22/2026 | 144,426 | 108,320 | - | 7,221 | 101,099 |
| 2007A | Gen. Oblig. Bonds | 4.00% | 4/1/2022 | 4,955,000 | 3,285,000 | - | 415,000 | 2,870,000 |
| 2007LR1 | Taxable Land Recycling \$1,647,200 | 0.50% | 2028 | 507,716 | 400,828 | - | 26,722 | 374,106 |
| 2008A | Gen. Oblig. Bonds | 3.82% | 7/15/2023 | 6,600,000 | 4,965,000 | - | 545,000 | 4,420,000 |
| 2008LR1 | Taxable Land Recycling \$1,647,200 | 0.50% | 11/22/2026 | 345,902 | 273,080 | - | 18,205 | 254,875 |
| 2008LR2 | Taxable Land Recycling \$1,647,200 | 0.50% | 11/22/2026 | 353,377 | 294,482 | - | 19,632 | 274,850 |
| 2008LR3 | Taxable Land Recycling \$1,647,200 | 0.50% | 11/22/2026 | 50,697 | 42,247 | - | 2,816 | 39,431 |
| 2009A | Gen. Oblig. Notes | 3.64% | 4/1/2019 | 6,885,000 | 5,935,000 | - | 740,000 | 5,195,000 |
| 2009B | Gen. Oblig. Bonds | 3.92% | 4/1/2024 | 2,945,000 | 2,565,000 | - | 190,000 | 2,375,000 |
| 2009C | Taxable Corporate Purpose Bonds | 5.71% | 4/1/2024 | 7,105,000 | 7,105,000 | - | 0 | 7,105,000 |
| 2009D | State Trust Fund - TIF #7 | 4.50% | 3/15/2019 | 706,961 | 654,234 | - | 69,684 | 584,550 |
| 2010A | Taxable Refunding | 4.49% | 4/1/2029 | 17,605,000 | 17,250,000 | - | 635,000 | 16,615,000 |
| 2010B | G.O. Refund Bonds | 3.16% | 4/1/2030 | 2,445,000 | 1,940,000 | - | 360,000 | 1,580,000 |
| 2010C | Taxable Go (Build America Bonds - Direct) | 4.47% | 4/1/2030 | 6,975,000 | 6,510,000 | - | 470,000 | 6,040,000 |
| 2010D | State Trust Fund - TIF #10 | 3.50% | 3/15/2014 | 250,000 | 191,743 | - | 61,716 | 130,027 |
| 2010E | State Trust Fund - TIF #10 | 5.50% | 3/15/2029 | 1,500,000 | 1,490,000 | - | 25,000 | 1,465,000 |
| 2010F | State Trust Fund - Sanitary Sewer | 4.25% | 3/15/2020 | 188,018 | 170,434 | - | 15,925 | 154,509 |
| 2010G | Clean Water Funds (estimate) | 2.40% | 5/15/2030 | 2,005,496 | 2,005,496 | - | 65,547 | 1,939,949 |
| 2011A | Gen. Oblig. Notes | 2.90% | 4/1/2026 | 5,635,000 | 5,635,000 | 6,205,500 | 0 | 5,165,000 |
| 2012A | Gen. Oblig. Notes | | | | | 4,800,000 | 0 | 6,205,500 |
| 2012B | TIF Bonds | | | | | | 0 | 4,800,000 |
| | | | | \$102,697,593 | \$78,969,001 | \$11,005,500 | \$7,378,897 | \$82,595,604 |
| General City Purpose: | | | | | | | | |
| Regular | | | | \$23,410,000 | \$15,885,000 | \$2,744,000 | \$2,445,000 | \$16,184,000 |
| Pension Bonds | | | | 6,865,000 | 6,675,000 | 0 | 355,000 | 6,320,000 |
| Total General City Purpose | | | | \$30,275,000 | \$22,560,000 | \$2,744,000 | \$2,800,000 | \$22,504,000 |
| TIF: | | | | | | | | |
| TIF #2 VETS PARK | | | | \$1,470,000 | \$460,000 | \$0 | \$145,000 | \$315,000 |
| TIF #3 QUAD | | | | 3,240,000 | 445,000 | 0 | 445,000 | 0 |
| TIF #5 6 Points | | | | 18,507,118 | 18,114,581 | 400,000 | 240,222 | 18,274,359 |
| TIF #6 Lime Pit | | | | 1,765,000 | 1,765,000 | 500,000 | 0 | 2,265,000 |
| TIF #7 Summit | | | | 9,931,961 | 7,628,914 | 0 | 1,023,272 | 6,605,642 |
| TIF #9 Pioneer | | | | 2,405,000 | 2,118,457 | 0 | 217,839 | 1,900,618 |
| TIF #10 Truck Terminal | | | | 1,750,000 | 1,681,743 | 0 | 86,716 | 1,595,027 |
| TIF #11 84th Street | | | | 0 | 0 | 2,500,000 | 0 | 2,500,000 |
| TIF #12 Teledyne | | | | 0 | 0 | 1,000,000 | 0 | 1,000,000 |
| TIF #13 Home Juice | | | | 0 | 0 | 400,000 | 0 | 400,000 |
| TOTAL TIF | | | | \$39,069,079 | \$32,213,695 | \$4,800,000 | \$2,158,049 | \$34,855,646 |
| Utilities: | | | | | | | | |
| Sanitary Sewer | | | | \$16,997,264 | \$13,611,555 | \$2,000,000 | \$1,147,097 | \$14,464,458 |
| Storm Water Utility | | | | 1,700,000 | 1,635,000 | 0 | 65,000 | 1,570,000 |
| Water Utility | | | | 10,026,250 | 7,943,750 | 1,461,500 | 693,750 | 8,711,500 |
| Total Utilities | | | | \$28,723,514 | \$23,190,305 | \$3,461,500 | \$1,905,847 | \$24,745,958 |
| Hospital Promissory Notes & G.O. Bonds | | | | \$4,630,000 | \$1,005,000 | \$0 | \$515,000 | \$490,000 |
| Total Debt | | | | \$102,697,593 | \$78,969,000 | \$11,005,500 | \$7,378,896 | \$82,595,604 |

**CITY OF WEST ALLIS
STATEMENT OF DEBT LIMITATION MARGIN
AS OF DECEMBER 31, 2011**

| GENERAL CITY | |
|--|----------------------|
| Equalized Valuation of Taxable Property in City as of January 1, 2010 | \$3,906,288,200 |
| Ratio of Legal Debt Limit | 5% |
| Legal Debt Limit | \$195,314,410 |
| Present Debt | |
| General Obligation Bonds & Notes for City (8.13% of Limit) | \$15,885,000 |
| General Obligation Bonds & Notes for Pension (3.42% of Limit) | 6,675,000 |
| General Obligation Bonds for TIF's (16.49% of Limit) | \$32,213,695 |
| General Obligation Bonds & Notes for Enterprise Funds (11.87% of Limit) | \$23,190,305 |
| Total General Obligation Bonds & Notes for City Purposes (39.92% of Limit) | \$77,964,000 |
| Promissory Notes & G.O. Bonds for Hospital (0.51% of Limit) | \$1,005,000 |
| Total City Purposes & Hospital (40.43% of Limit) | \$78,969,000 |
| Remaining Legal Debt Margin 59.57% | \$116,345,410 |

WNAXLP

3905693-01

**CITY OF WEST ALLIS
Schedule of General Obligation Indebtedness
For the Year Ending December 31, 2012**

| Year Issue | | Average Coupon | Final Maturity | Original Issue | Outstanding 1/1/2012 | To Be Issued In 2012 | To Be Retired In 2012 | Outstanding 12/31/2012 |
|--|---|----------------|----------------|----------------------|----------------------|----------------------|-----------------------|------------------------|
| 1995 | Milwaukee County | 1.78% | 1/1/2035 | \$400,000 | \$400,000 | - | \$0 | \$400,000 |
| 2002E | Gen. Oblig. Refunding Bonds TIF #2 | 4.67% | 10/1/2014 | 1,470,000 | 460,000 | - | 145,000 | 315,000 |
| 2002F | Gen. Oblig. Refunding Bonds TIF #3 | 4.67% | 10/1/2012 | 3,240,000 | 445,000 | - | 445,000 | 0 |
| 2002G | Gen. Oblig. Refunding Bonds Hosp. | 3.43% | 10/1/2013 | 4,380,000 | 955,000 | - | 465,000 | 490,000 |
| 2004C | Gen. Oblig. Bonds | 2.51% | 4/1/2016 | 625,000 | 275,000 | - | 95,000 | 180,000 |
| 2004E | Gen. Oblig. Bonds | 3.04% | 4/1/2020 | 3,780,000 | 1,575,000 | - | 315,000 | 1,260,000 |
| 2004F | Gen. Oblig. Bonds | 4.18% | 4/1/2016 | 4,425,000 | 2,715,000 | - | 530,000 | 2,185,000 |
| 2005A | Gen. Oblig. Bonds | 3.65% | 4/1/2020 | 5,040,000 | 2,605,000 | - | 410,000 | 2,195,000 |
| 2005D | State Trust Fund - TIF #7 | 4.50% | 4/1/2025 | 1,000,000 | 825,194 | - | 43,505 | 781,689 |
| 2005E | State Trust Fund - TIF #7 | 4.50% | 4/1/2025 | 1,500,000 | 1,234,486 | - | 65,084 | 1,169,402 |
| 2006A | Gen. Oblig. Bonds | 4.04% | 4/1/2021 | 4,940,000 | 2,965,000 | - | 395,000 | 2,570,000 |
| 2006B | Gen. Oblig. Refunding Bonds | 4.00% | 4/1/2021 | 3,695,000 | 2,875,000 | - | 295,000 | 2,580,000 |
| 2006D | State Trust Fund - TIF #9 | 5.00% | 3/15/2026 | 1,000,000 | 818,457 | - | 37,840 | 780,617 |
| 2006LR1 | Taxable Land Recycling \$1,647,200 | 1.00% | 11/22/2026 | 144,426 | 108,320 | - | 7,221 | 101,099 |
| 2007A | Gen. Oblig. Bonds | 4.00% | 4/1/2022 | 4,955,000 | 3,285,000 | - | 415,000 | 2,870,000 |
| 2007LR1 | Taxable Land Recycling \$1,647,200 | 0.50% | 2028 | 507,716 | 400,828 | - | 26,722 | 374,106 |
| 2008A | Gen. Oblig. Bonds | 3.82% | 7/15/2023 | 6,600,000 | 4,965,000 | - | 545,000 | 4,420,000 |
| 2008LR1 | Taxable Land Recycling \$1,647,200 | 0.50% | 11/22/2026 | 345,902 | 273,080 | - | 18,205 | 254,875 |
| 2008LR2 | Taxable Land Recycling \$1,647,200 | 0.50% | 11/22/2026 | 353,377 | 294,482 | - | 19,632 | 274,850 |
| 2008LR3 | Taxable Land Recycling \$1,647,200 | 0.50% | 11/22/2026 | 50,697 | 42,247 | - | 2,816 | 39,431 |
| 2009A | Gen. Oblig. Notes | 3.64% | 4/1/2019 | 6,885,000 | 5,935,000 | - | 740,000 | 5,195,000 |
| 2009B | Gen. Oblig. Bonds | 3.92% | 4/1/2024 | 2,945,000 | 2,565,000 | - | 190,000 | 2,375,000 |
| 2009C | Taxable Corporate Purpose Bonds | 5.71% | 4/1/2024 | 7,105,000 | 7,105,000 | - | 0 | 7,105,000 |
| 2009D | State Trust Fund - TIF #7 | 4.50% | 3/15/2019 | 706,961 | 654,234 | - | 69,684 | 584,550 |
| 2010A | Taxable Refunding | 4.49% | 4/1/2029 | 17,605,000 | 17,250,000 | - | 635,000 | 16,615,000 |
| 2010B | G.O. Refund Bonds | 3.16% | 4/1/2030 | 2,445,000 | 1,940,000 | - | 360,000 | 1,580,000 |
| 2010C | Taxable Go (Build America Bonds - Direct) | 4.47% | 4/1/2030 | 6,975,000 | 6,510,000 | - | 470,000 | 6,040,000 |
| 2010D | State Trust Fund - TIF #10 | 3.50% | 3/15/2014 | 250,000 | 191,743 | - | 61,716 | 130,027 |
| 2010E | State Trust Fund - TIF #10 | 5.50% | 3/15/2029 | 1,500,000 | 1,490,000 | - | 25,000 | 1,465,000 |
| 2010F | State Trust Fund - Sanitary Sewer | 4.25% | 3/15/2020 | 188,018 | 170,434 | - | 15,925 | 154,509 |
| 2010G | Clean Water Funds (estimate) | 2.40% | 5/15/2030 | 2,005,496 | 2,005,496 | - | 65,547 | 1,939,949 |
| 2011A | Gen. Oblig. Notes | 2.90% | 4/1/2026 | 5,635,000 | 5,635,000 | - | 470,000 | 5,165,000 |
| 2012A | Gen. Oblig. Notes | | | | | 6,205,500 | 0 | 6,205,500 |
| 2012B | TIF Bonds | | | | | 4,800,000 | 0 | 4,800,000 |
| | | | | \$102,697,593 | \$78,969,001 | \$11,005,500 | \$7,378,897 | \$82,595,604 |
| General City Purpose: | | | | | | | | |
| Regular | | | | \$23,410,000 | \$15,885,000 | \$2,744,000 | \$2,445,000 | \$16,184,000 |
| Pension Bonds | | | | 6,865,000 | 6,675,000 | 0 | 355,000 | 6,320,000 |
| Total General City Purpose | | | | \$30,275,000 | \$22,560,000 | \$2,744,000 | \$2,800,000 | \$22,504,000 |
| TIF: | | | | | | | | |
| TIF #2 VETS PARK | | | | \$1,470,000 | \$460,000 | \$0 | \$145,000 | \$315,000 |
| TIF #3 QUAD | | | | 3,240,000 | 445,000 | 0 | 445,000 | 0 |
| TIF #5 6 Points | | | | 18,507,118 | 18,114,581 | 400,000 | 240,222 | 18,274,359 |
| TIF #6 Lime Pit | | | | 1,765,000 | 1,765,000 | 500,000 | 0 | 2,265,000 |
| TIF #7 Summit | | | | 9,931,961 | 7,628,914 | 0 | 1,023,272 | 6,605,642 |
| TIF #9 Pioneer | | | | 2,405,000 | 2,118,457 | 0 | 217,839 | 1,900,618 |
| TIF #10 Truck Terminal | | | | 1,750,000 | 1,681,743 | 0 | 86,716 | 1,595,027 |
| TIF #11 84th Street | | | | 0 | 0 | 2,500,000 | 0 | 2,500,000 |
| TIF #12 Teledyne | | | | 0 | 0 | 1,000,000 | 0 | 1,000,000 |
| TIF #13 Home Juice | | | | 0 | 0 | 400,000 | 0 | 400,000 |
| TOTAL TIF | | | | \$39,069,079 | \$32,213,695 | \$4,800,000 | \$2,158,049 | \$34,855,646 |
| Utilities: | | | | | | | | |
| Sanitary Sewer | | | | \$16,997,264 | \$13,611,555 | \$2,000,000 | \$1,147,097 | \$14,464,458 |
| Storm Water Utility | | | | 1,700,000 | 1,635,000 | 0 | 65,000 | 1,570,000 |
| Water Utility | | | | 10,026,250 | 7,943,750 | 1,461,500 | 693,750 | 8,711,500 |
| Total Utilities | | | | \$28,723,514 | \$23,190,305 | \$3,461,500 | \$1,905,847 | \$24,745,958 |
| Hospital Promissory Notes & G.O. Bonds | | | | \$4,630,000 | \$1,005,000 | \$0 | \$515,000 | \$490,000 |
| Total Debt | | | | \$102,697,593 | \$78,969,000 | \$11,005,500 | \$7,378,896 | \$82,595,604 |

**CITY OF WEST ALLIS
STATEMENT OF DEBT LIMITATION MARGIN
AS OF DECEMBER 31, 2011**

| GENERAL CITY | |
|--|----------------------|
| Equalized Valuation of Taxable Property in City as of January 1, 2010 | \$3,906,288,200 |
| Ratio of Legal Debt Limit | 5% |
| Legal Debt Limit | \$195,314,410 |
| Present Debt | |
| General Obligation Bonds & Notes for City (8.13% of Limit) | \$15,885,000 |
| General Obligation Bonds & Notes for Pension (3.42% of Limit) | 6,675,000 |
| General Obligation Bonds for TIF's (16.49% of Limit) | \$32,213,695 |
| General Obligation Bonds & Notes for Enterprise Funds (11.87% of Limit) | \$23,190,305 |
| Total General Obligation Bonds & Notes for City Purposes (39.92% of Limit) | \$77,964,000 |
| Promissory Notes & G.O. Bonds for Hospital (0.51% of Limit) | \$1,005,000 |
| Total City Purposes & Hospital (40.43% of Limit) | \$78,969,000 |
| Remaining Legal Debt Margin 59.57% | \$116,345,410 |

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**CITY OF WEST ALLIS
Summary of Fund Balances
Estimated 12/31/2011**

| | Balance 1/1/11 | 2011 Revenues (Expenses) | In | Transfers | Out | Balance 12/31/11 | Resvrs To Be Used As Rev. in 12 budget | Resvrs Re- tained for Apprtd./Re- strctd.purp. | Unapprtd./ Unrestr. Balance 1/1/12 |
|---|----------------------|--------------------------------|---------------------|-----------|---------------------|---------------------|---|---|---|
| GENERAL FUND | | | | | | | | | |
| Unrestricted Fund Balance | | | | | | | | | |
| Unassigned - General Fund Balance | \$6,439,209 | \$55,595,587 -\$54,969,692 | \$51,000 | 5 | \$100,000 | 1 | \$2,914,418 | | \$2,914,418 |
| | | | \$635,000 | 7 | \$1,300,700 | 2 | | | |
| | | | \$344,778 | 9 | \$200,493 | 4 | | | |
| | | | \$239,604 | 10 | \$660,000 | 6 | | | |
| | | | \$1,300,700 | 2 | \$152,575 | 8 | | | |
| | | | | 3 | \$200,000 | 11 | | | |
| | | | | | \$250,000 | 12 | | | |
| | | | | | \$100,000 | 13 | | | |
| | | | | | \$2,485,000 | 14 | | | |
| | | | | | \$8,000 | 15 | | | |
| | | | | | \$1,265,000 | 3 | | | |
| Assigned for Contingency Fund | \$2,800,000 | \$0 | \$200,493 | 4 | \$51,000 | 5 | \$2,949,493 | | \$2,949,493 |
| Assigned for Liability Insurance | \$1,200,000 | \$0 | \$0 | | \$0 | | \$1,200,000 | \$1,200,000 | |
| Assigned for Land & Bldg. Acquisition | \$1,000,000 | \$0 | \$0 | | \$0 | | \$1,000,000 | \$1,000,000 | |
| Assigned for Capital Projects related to public access, green initiatives & internal rehabs. | \$492,000 | \$0 | \$8,000 | \$15 | \$0 | | \$500,000 | \$500,000 | |
| Assigned for Public Works Capital Replacements such as boilers/carpet/roofs chillers | \$100,000 | \$0 | \$100,000 | 13 | | | \$200,000 | \$200,000 | |
| Assigned for Post Retirement Benefits | \$7,015,000 | \$0 | \$2,485,000 | 14 | \$1,735,000 | 3 | \$7,765,000 | \$7,765,000 | |
| Assigned for 27th Payroll | \$1,611,357 | \$0 | \$100,000 | 1 | \$0 | | \$1,711,357 | \$1,711,357 | |
| Assigned for Workers' Comp. Ins. | \$1,500,000 | \$0 | \$0 | | \$0 | | \$1,500,000 | \$1,500,000 | |
| Assigned for Gen'l Fund to be Applied to Reduce Tax Levy | \$1,600,000 | \$0 | \$660,000 | 6 | \$635,000 | 7 | \$1,625,000 | \$625,000 | \$1,000,000 |
| Assigned for Cap. Accum -General | \$2,317,529 | \$0 | \$152,575 | 8 | \$0 | | \$2,470,104 | \$2,470,104 | |
| Assigned for Productivity/Oper. Improvements | \$100,000 | \$0 | \$0 | | \$0 | | \$100,000 | \$100,000 | |
| Assigned for Strategic Plan Implementation | \$97,500 | \$0 | \$0 | | \$0 | | \$97,500 | \$97,500 | |
| Assigned for Dental Insurance | \$50,000 | \$0 | \$0 | | \$0 | | \$50,000 | \$50,000 | |
| Assigned for Tax Refund | \$100,000 | \$0 | \$0 | | \$0 | | \$100,000 | \$100,000 | |
| Non-Spendable Fund Balance | | | | | | | | | |
| for Carry-overs committed change | \$344,778 | \$0 | \$200,000 | 11 | \$344,778 | 9 | \$200,000 | \$200,000 | |
| for Encumbrances committed change | \$239,604 | \$0 | \$250,000 | 12 | \$239,604 | 10 | \$250,000 | \$250,000 | |
| for Receivables | \$2,485,610 | \$0 | \$3,000,000 | 3 | | | \$5,485,610 | \$5,485,610 | |
| for Inventory/Prepaid Items | \$1,300,700 | \$0 | \$1,300,700 | 2 | \$1,300,700 | 2 | \$1,300,700 | \$1,300,700 | |
| Total for General Fund | \$30,793,287 | \$625,895 | \$11,027,850 | | \$11,027,850 | 18 | \$31,419,182 | \$625,000 | \$24,930,271 |
| | \$26,422,595 | | | | \$21,268,454 | | \$24,182,872 | | |
| | | | | | \$200,610 | | | | |
| SPECIAL REVENUE FUND | | | | | | | | | |
| Restricted Fund Balances | | | | | | | | | |
| FIRE - First Ring Industrial Re-dvlpmnt Enterprise | \$716,175 | \$900,000 | \$1,119,250 | | \$0 | | \$1,616,175 | \$1,616,175 | |
| Terchak Endowment Fund | \$978,143 | \$21,857 | \$0 | | \$0 | | \$1,000,000 | \$1,000,000 | |
| Component Units | \$1,694,318 | \$921,857 | \$0 | | \$0 | | \$2,616,175 | \$2,616,175 | \$0 |
| Certificate & Voucher Programs. Fnd Bal. (CDA) | \$167,140 | (\$514,598) | \$0 | | \$0 | | (\$347,458) | (\$347,458) | |
| Rental Rehab Fund Balance | \$432,709 | \$0 | \$0 | | \$0 | | \$432,709 | \$432,709 | |
| First Home Buyer | \$1,750,039 | (\$21,351) | \$0 | | \$0 | | \$1,728,688 | \$1,728,688 | |
| Library Endowment | \$47,183 | \$27,817 | \$0 | | \$0 | | \$75,000 | \$75,000 | |
| WI Act 102 - & other EMS Grant Fund Balance | \$74,790 | \$0 | \$0 | | \$0 | | \$74,790 | \$74,790 | |
| Centennial Fund | \$0 | \$0 | \$0 | | \$0 | | \$0 | \$0 | |
| Miscellaneous Grants (Block/Health/Police) | \$0 | \$0 | \$0 | | \$0 | | \$0 | \$0 | |
| Special Revenue Non-Component Units | \$2,471,861 | (\$508,132) | \$0 | | \$0 | | \$1,963,729 | \$1,963,729 | \$0 |
| Committed Fund Balances | | | | | | | | | |
| Information Technology Joint Venture | \$50,520 | \$8,000 | \$0 | | \$0 | | \$58,520 | \$58,520 | |
| Cable TV Fund Balance | \$700,820 | (\$50,065) | \$0 | | \$0 | | \$650,755 | \$650,755 | |
| Special Revenue Non-Component Units | \$751,340 | (\$42,065) | \$0 | | \$0 | | \$709,275 | \$709,275 | \$0 |
| Total Special Revenue Non-Component Units | \$3,223,201 | (\$550,197) | \$0 | | \$0 | | \$2,673,004 | \$2,673,004 | \$0 |
| Total for Special Revenue Fund | \$4,917,519 | \$371,660 | \$0 | | \$0 | | \$5,289,179 | \$0 | \$5,289,179 |
| | | | | | | | | | |
| DEBT SERVICE FUND | | | | | | | | | |
| Debt Service Reserve Fund | \$342,848 | (\$194,787) | \$0 | | \$0 | | \$148,061 | \$148,061 | \$0 |
| Total for Debt Service Fund | \$342,848 | (\$194,787) | \$0 | | \$0 | | \$148,061 | \$0 | \$148,061 |
| ENTERPRISE FUND - Retained Earnings | | | | | | | | | |
| Water Utility | \$15,021,643 | \$34,140 | \$0 | | \$0 | | \$15,055,783 | \$13,067,846 | \$1,987,937 |
| Parking Utility | \$1,098,153 | \$916 | \$0 | | \$0 | | \$1,099,069 | \$905,726 | \$193,343 |
| Solid Waste Fund | \$1,263,559 | \$18,906 | \$0 | | \$0 | | \$1,282,465 | \$267,976 | \$1,014,489 |
| Storm Water Program | \$29,869,463 | \$861,388 | \$0 | | \$0 | | \$30,730,851 | \$29,638,351 | \$1,092,500 |
| Sanitary Sewer | \$12,117,649 | \$892,559 | \$0 | | \$0 | | \$13,010,208 | \$10,609,214 | \$2,400,994 |
| Beliot Rd. Public Housing | \$771,433 | (\$121,397) | \$0 | | \$0 | | \$650,036 | \$389,660 | \$260,376 |
| Total for Enterprise Fund | \$60,141,900 | \$1,686,512 | \$0 | | \$0 | | \$61,828,412 | \$54,878,773 | \$6,949,639 |
| CAPITAL PROJECTS FUND | | | | | | | | | |
| Project Fund - TIF's | \$1,491,565 | (\$10,850) | \$0 | | \$0 | | \$1,480,715 | \$1,480,715 | |
| Project Fund - General | \$25,564 | \$0 | \$0 | | \$0 | | \$25,564 | \$25,564 | |
| Total for Capital Projects Fund | \$1,517,129 | (\$10,850) | \$0 | | \$0 | | \$1,506,279 | \$0 | \$1,506,279 |
| INTERNAL SERVICE FUND | | | | | | | | | |
| Health Insurance | \$7,266,428 | (\$1,491,263) | \$0 | | \$0 | | \$5,775,165 | \$3,160,261 | \$2,614,904 |
| Internal Service Reserve - Liability Insurance | \$3,244,299 | \$0 | \$0 | | \$0 | | \$3,244,299 | \$3,244,299 | \$0 |
| Total for Internal Service Fund | \$10,510,727 | (\$1,491,263) | \$0 | | \$0 | | \$9,019,464 | \$0 | \$5,859,203 |
| TOTAL OF ALL FUNDS | \$108,223,410 | \$987,167 | \$11,027,850 | | \$11,027,850 | | \$109,210,577 | \$625,000 | \$89,912,824 |

KEY TO 2011 FUND BALANCE NOTATIONS:

- | | |
|--|--|
| 1. Transfer to Reserved for 27th Payroll | 9. Rev 2010 Transfer to Designated for Carry-overs |
| 2. Transfer to Reserved for Inventory/Prepaid Items | 10. Rev 2010 Transfer to Reserve for Encumbrances |
| 3. Transfer to Reserve for Receivables - includes Hospital Investment & Beloit Rd Investment | 11. Estimated 2011 Transfer to Designated for Carry-overs |
| 4. Transfer to Contingency Fund (see related transaction page) | 12. Estimated 2011 Transfer to Reserve for Encumbrances |
| 5. Transfer from Contingency Fund (see related transaction page) | 13. Transfer to Designated for Public Works Capital Projects reservation |
| 6. Transfer to 2012 and future Tax Levy Reduction--Need this for 2011??? | 14. Transfer to Post Retirement Benefits |
| 7. Transfer in - 2011 Tax Levy reduction \$600,000 | 15. Transfer to Reserve for Capital Projects related to Public Access, green initiatives, & internal rehabs |
| 8. Transfer to Designated for Cap. Accum Account (see related transaction page) | |

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**City of West Allis
2012 Revenues
With Comparison of Actual 2009, 2010, & 2011 Budgeted & Estimated Revenues**

| | 2009 Actual Revenues | 2010 Actual Revenues | 2011 Budgeted Revenues | 2011 Estimated Revenues | 2012 Revenues |
|--|----------------------|----------------------|------------------------|-------------------------|----------------------|
| Taxes | | | | | |
| Real Estate & Personal Property | \$29,263,189 | \$30,669,778 | \$31,921,583 | \$31,921,583 | \$32,435,403 |
| Mobile Home/Trailer | \$79,501 | \$85,894 | \$78,000 | \$78,000 | \$80,000 |
| Hotel/Motel | \$45,906 | \$33,556 | \$30,000 | \$30,000 | \$33,000 |
| State Sales Tax | \$144 | \$932 | \$0 | \$0 | \$0 |
| Tax Equiv. - Physicians Office Tower | \$565,051 | \$579,511 | \$579,511 | \$606,438 | \$606,438 |
| Tax Equiv. - Parking Structures | \$0 | \$0 | \$0 | \$0 | \$0 |
| Tax Equiv. - Women's Pavilion | \$0 | \$0 | \$0 | \$0 | \$0 |
| Tax Equiv. - Laboratory Equip - hosp | \$0 | \$0 | \$0 | \$0 | \$0 |
| Other Tax Equivalent (Holie, Beths.) | \$129,932 | \$143,226 | \$142,000 | \$154,456 | \$150,000 |
| Tax Equiv. - Voluntary PILOT | \$0 | \$84,163 | \$1,000 | \$1,000 | \$1,000 |
| Tax Delinquencies & Penalties | \$324,213 | \$328,370 | \$265,000 | \$265,000 | \$300,000 |
| Total Taxes | \$30,407,936 | \$31,925,430 | \$33,017,094 | \$33,056,476 | \$33,610,841 |
| Intergovernmental Grants & Aids | | | | | |
| State Shared Revenues | \$8,590,825 | \$8,250,368 | \$8,266,170 | \$8,266,170 | \$7,198,483 |
| Expenditure Restraint Program | \$1,756,743 | \$1,636,156 | \$1,615,559 | \$1,615,560 | \$1,627,054 |
| Exempt Computer Equipment | \$200,994 | \$195,595 | \$187,000 | \$186,079 | \$187,000 |
| Fire Insurance Premiums Tax Rebates | \$130,487 | \$136,225 | \$130,000 | \$142,425 | \$135,000 |
| Municipal Services Payment | \$322,728 | \$321,506 | \$319,000 | \$329,144 | \$320,000 |
| State Fair - Expo Center | \$30,000 | \$30,000 | \$30,000 | \$30,000 | \$30,000 |
| State Fair Service Contract | \$0 | \$0 | \$0 | \$0 | \$0 |
| Transportation/Highway Aids | \$2,316,363 | \$2,418,692 | \$2,534,080 | \$2,534,080 | \$2,287,236 |
| Milwaukee County Library | \$320,836 | \$290,862 | \$290,000 | \$290,000 | \$275,000 |
| Total Grants & Aids | \$13,668,977 | \$13,279,404 | \$13,371,809 | \$13,393,458 | \$12,059,773 |
| Licenses, Permits, Fees | | | | | |
| Malt Beverage & Liquor | \$97,175 | \$96,437 | \$96,025 | \$96,025 | \$96,025 |
| All Other Licenses | \$157,280 | \$156,932 | \$133,380 | \$138,925 | \$140,830 |
| Bldg., Plumbg. & Electrical Permits | \$554,094 | \$671,726 | \$502,960 | \$502,960 | \$507,960 |
| Planning & Development Fees | \$41,147 | \$63,957 | \$40,500 | \$30,000 | \$40,500 |
| Overnight Parking Permits | \$377,876 | \$350,350 | \$370,100 | \$360,000 | \$370,100 |
| Fire Inspection Fee | \$90,122 | \$90,822 | \$89,000 | \$89,000 | \$90,000 |
| Landlord Tenant Fee | \$0 | \$74,210 | \$45,000 | \$45,000 | \$30,000 |
| All Other Permits | \$68,665 | \$59,742 | \$44,975 | \$45,718 | \$53,975 |
| Total Licenses, Permits, Fees | \$1,386,359 | \$1,564,176 | \$1,321,940 | \$1,307,627 | \$1,329,390 |
| Penalties and Forfeitures | | | | | |
| Court Fines & Costs | \$886,179 | \$967,477 | \$875,000 | \$875,000 | \$875,000 |
| Parking Violations | \$1,127,073 | \$1,013,309 | \$1,100,000 | \$1,100,000 | \$1,150,000 |
| Total Penalties and Forfeitures | \$2,013,252 | \$1,980,786 | \$1,975,000 | \$1,975,000 | \$2,025,000 |
| Charges for Services | | | | | |
| General Government | \$54,227 | \$197,214 | \$24,400 | \$208,363 | \$24,400 |
| HIDTA Admin Fees | \$81,000 | \$84,000 | \$80,000 | \$86,000 | \$86,000 |
| Resident & Non- Resident Ambulance Fee | \$1,421,989 | \$1,369,862 | \$1,322,500 | \$1,322,500 | \$1,322,500 |
| Milwaukee County Paramedic Aid | \$210,418 | \$187,945 | \$168,000 | \$190,000 | \$180,000 |
| MMSD Tunnel Rescue Admin Fee | \$211,546 | \$225,499 | \$0 | \$1,400 | \$0 |
| Police | \$63,857 | \$76,540 | \$57,350 | \$50,000 | \$60,000 |
| Fire | \$21,357 | \$16,442 | \$19,000 | \$19,000 | \$19,000 |
| Health | \$218,707 | \$237,485 | \$214,303 | \$214,303 | \$226,553 |
| Village of West Milw.-Health Servs. Agrmnt. | \$62,460 | \$64,272 | \$62,460 | \$62,460 | \$62,460 |
| Senior Center | \$6,773 | \$6,283 | \$6,700 | \$6,700 | \$6,700 |
| Public Works Services | \$74,517 | \$81,087 | \$54,900 | \$54,900 | \$58,000 |
| Public Works Equipment Earnings | \$208,109 | \$233,797 | \$225,000 | \$225,000 | \$230,000 |
| City Engineer | \$58 | \$10 | \$0 | \$0 | \$0 |
| Finance | \$1,067 | \$138 | \$0 | \$0 | \$0 |
| Information Technology | \$5,660 | \$5,428 | \$4,500 | \$4,500 | \$4,500 |
| Print Shop | \$75,670 | \$76,254 | \$61,500 | \$61,500 | \$70,000 |
| City Attorney | \$71,345 | \$22,425 | \$50,000 | \$50,000 | \$50,000 |
| CAO | \$90,509 | \$102,015 | \$85,000 | \$85,000 | \$95,000 |
| Library | \$87,325 | \$89,223 | \$88,300 | \$88,300 | \$88,300 |
| City Clerk/Treasurer | \$2,558 | \$2,467 | \$2,600 | \$2,600 | \$2,600 |
| Total Charges For Services | \$2,969,152 | \$3,078,383 | \$2,526,513 | \$2,732,526 | \$2,586,013 |
| <i>* If \$3 million County Paramedic Aid is not funded, then add this amount as a special charge to the tax bill or utility bill, or as an increase to the ambulance fee, or establish a new paramedic service charge.</i> | | | | | |
| Miscellaneous Revenue | | | | | |
| Interest on Investment | \$1,132,539 | \$835,323 | \$500,000 | \$400,000 | \$500,000 |
| Interest on Special Assessments | \$1,388 | \$2,886 | \$1,500 | \$1,500 | \$1,500 |
| Rental of City Property | \$66,124 | \$65,038 | \$70,000 | \$70,000 | \$70,000 |
| Green Market Rentals | \$99,849 | \$98,509 | \$100,000 | \$100,000 | \$100,000 |
| Other Sales | \$125,818 | \$97,957 | \$100,000 | \$103,234 | \$100,000 |
| Hospital Transaction | \$0 | \$2,285,000 | \$0 | \$0 | \$0 |
| Annual Hospital Base Payment | \$300,000 | \$300,000 | \$300,000 | \$300,000 | \$300,000 |
| Annual Hospital Supplemental Payment | \$50,000 | \$50,000 | \$50,000 | \$50,000 | \$50,000 |
| Total Miscellaneous Revenue | \$1,775,719 | \$3,734,712 | \$1,121,500 | \$1,024,734 | \$1,121,500 |
| Transfers and Reserve Funds Applied | | | | | |
| Beloit Rd Housing Incentive Payment | \$103,792 | \$110,803 | \$111,000 | \$130,930 | \$111,000 |
| Tax Equivalent-Water Utility | \$613,556 | \$642,951 | \$613,556 | \$613,556 | \$630,000 |
| Storm Water Administrative Support | \$250,000 | \$250,000 | \$250,000 | \$250,000 | \$300,000 |
| Solid Waste Administrative Support | \$0 | \$0 | \$100,000 | \$100,000 | \$100,000 |
| Sanitary Sewer Administrative Support | \$0 | \$0 | \$0 | \$0 | \$50,000 |
| Cable Administrative Support | \$275,000 | \$275,000 | \$275,000 | \$275,000 | \$350,000 |
| Internal Service Fund - Liability Insurance | \$68,323 | \$68,320 | \$86,280 | \$86,280 | \$86,280 |
| Operating Transfers | \$45,365 | \$77,972 | \$0 | \$0 | \$0 |
| General Fund Applied | \$0 | \$0 | \$1,250,000 | \$1,250,000 | \$1,250,000 |
| Reserves Applied | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Reserve Funds Applied | \$1,356,036 | \$1,425,047 | \$2,685,836 | \$2,705,766 | \$2,877,280 |
| Total General Fund Revenue | \$53,577,430 | \$56,987,938 | \$56,019,692 | \$56,195,587 | \$55,604,797 |
| Special Revenue Funds | | | | | |
| Office of Cable Communications Revenues | \$629,763 | \$671,821 | \$600,000 | \$598,000 | \$600,000 |
| Community Development Block Grant Program | \$1,276,270 | \$1,361,698 | \$1,615,093 | \$1,615,093 | \$1,269,194 |
| Housing Assistance Programs | \$3,049,782 | \$3,175,872 | \$3,711,821 | \$3,711,821 | \$2,976,314 |
| Federal & State Health Grants | \$444,936 | \$471,658 | \$402,100 | \$425,555 | \$401,320 |
| Police & Fire Grants & Info. Tech. Jnt Vnt. & MMSD | \$2,373,058 | \$2,429,213 | \$2,131,138 | \$2,060,989 | \$2,061,127 |
| FIRE First Ring Industrial Rdlvpmnt Enterprise | \$822,433 | \$1,029,938 | \$300,000 | \$1,050,000 | \$300,000 |
| Total Special Revenue Funds | \$8,596,242 | \$9,140,200 | \$8,760,152 | \$9,461,458 | \$7,607,955 |
| Capital Projects Fund | | | | | |
| Capital Projects | \$5,389,614 | \$5,118,000 | \$4,578,154 | \$4,578,154 | \$4,083,000 |
| TIF Projects | \$5,221,007 | \$1,795,076 | \$4,800,000 | \$638,000 | \$4,800,000 |
| Total Capital Projects Fund | \$10,610,621 | \$6,913,076 | \$9,378,154 | \$5,216,154 | \$8,883,000 |
| Debt Service Revenues | | | | | |
| Real Estate & Personal Property | \$4,085,001 | \$3,760,000 | \$3,380,000 | \$3,380,000 | \$3,450,000 |
| Hospital & TIF Financing Sources & Refunding | \$11,376,723 | \$28,773,674 | \$4,839,724 | \$4,839,724 | \$4,647,256 |
| Total Debt Service | \$15,461,724 | \$32,533,674 | \$8,219,724 | \$8,219,724 | \$8,097,256 |
| Enterprise Funds | | | | | |
| Parking System | \$40,409 | \$57,882 | \$63,880 | \$62,389 | \$62,380 |
| Beloit Rd Public Housing | \$399,832 | \$386,743 | \$402,909 | \$402,000 | \$406,639 |
| Storm Sewer Program | \$3,092,852 | \$3,690,162 | \$3,700,508 | \$3,309,485 | \$3,921,858 |
| Water Utility | \$7,165,837 | \$7,163,851 | \$7,763,133 | \$7,177,632 | \$7,368,453 |
| Sanitary Sewer Utility | \$5,742,162 | \$6,204,678 | \$7,096,016 | \$7,032,200 | \$7,317,212 |
| Solid Waste Fund | \$1,673,284 | \$1,785,258 | \$2,099,850 | \$1,954,978 | \$2,352,475 |
| Total Enterprise Funds | \$18,114,376 | \$19,288,574 | \$21,126,296 | \$19,938,684 | \$21,429,017 |
| Internal Service Fund | | | | | |
| Employee Health Insurance Revenues | \$16,235,023 | \$16,855,249 | \$15,712,000 | \$16,609,475 | \$15,832,000 |
| Liability Insurance Pool Revenues | \$68,323 | \$67,928 | \$86,280 | \$86,280 | \$92,510 |
| Total Internal Service Revenues | \$16,303,346 | \$16,923,177 | \$15,798,280 | \$16,695,755 | \$15,924,510 |
| TOTAL ALL CITY REVENUE | \$122,663,739 | \$141,786,639 | \$119,302,298 | \$115,727,362 | \$117,551,535 |

CITY OF WEST ALLIS
Comparison of 2012 Expenditures With 2011 Budgeted Expenditures & 2011 Adjusted Expenditures

| DEPARTMENT OR ACTIVITY | 2012 Expenditures | % of Total Expend. | 2011 Budgeted Expenditures | Increase or Decrease | | 2011 Adjusted Expenditures | Increase or Decrease | |
|--|---------------------|--------------------|----------------------------|----------------------|---------------|----------------------------|----------------------|---------------|
| | | | | Amount | % | | Amount | % |
| POLICY MAKING | | | | | | | | |
| Common Council (elected) | 99,440 | 0.18% | \$101,440 | (\$2,000) | -1.97% | \$101,440 | (\$2,000) | -1.97% |
| Mayor (elected) | 80,396 | 0.14% | \$80,396 | 0 | 0.00% | 80,899 | (503) | -0.62% |
| TOTAL POLICY MAKING | \$179,836 | 0.32% | \$181,836 | (\$2,000) | -1.10% | \$182,339 | (\$2,503) | -1.37% |
| LEGAL, JUDICIAL, VALUATION | | | | | | | | |
| City Attorney (elected) | 483,133 | 0.87% | \$479,198 | \$3,935 | 0.82% | \$479,198 | \$3,935 | 0.82% |
| Municipal Court (elected) | 293,806 | 0.53% | \$293,806 | 0 | 0.00% | 293,806 | 0 | 0.00% |
| City Assessor | 350,187 | 0.63% | \$350,187 | 0 | 0.00% | 363,989 | (13,802) | -3.79% |
| TOTAL LEGAL, JUDICIAL, VALUATION | \$1,127,126 | 2.03% | \$1,123,191 | \$3,935 | 0.35% | \$1,136,993 | (\$9,867) | -0.87% |
| ADMINISTRATION | | | | | | | | |
| City Administrative Office | 148,463 | 0.27% | \$148,463 | 0 | 0.00% | 148,463 | 0 | 0.00% |
| Information Technology | 770,536 | 1.39% | \$770,676 | (140) | -0.02% | 870,376 | (99,840) | -11.47% |
| Purchasing/Central Services | 505,796 | 0.91% | \$505,820 | (24) | 0.00% | 527,375 | (21,579) | -4.09% |
| Human Resources | 316,009 | 0.57% | \$312,558 | 3,451 | 1.10% | 319,058 | (3,049) | -0.96% |
| Finance | 328,585 | 0.59% | \$336,093 | (7,508) | -2.23% | 338,293 | (9,708) | -2.87% |
| City Clerk/Treasurer | 440,651 | 0.79% | \$440,862 | (211) | -0.05% | 450,762 | (10,111) | -2.24% |
| TOTAL ADMINISTRATION | \$2,510,040 | 4.51% | \$2,514,472 | (\$4,432) | -0.18% | \$2,654,327 | (\$44,447) | -1.67% |
| HEALTH, SAFETY, CULTURE | | | | | | | | |
| Police & Fire Commission | 14,900 | 0.03% | \$14,900 | \$0 | 0.00% | \$19,900 | (\$5,000) | -25.13% |
| Police Department | 11,612,647 | 20.88% | \$11,618,656 | (6,009) | -0.05% | \$11,621,656 | (9,009) | -0.08% |
| Fire Department | 8,415,672 | 15.13% | \$8,652,507 | (236,835) | -2.74% | \$8,694,932 | (279,260) | -3.21% |
| Planning (Development) | 209,350 | 0.38% | \$174,750 | 34,600 | 19.80% | \$174,750 | 34,600 | 19.80% |
| Bldg Inspection & Zoning & Neighborhood Services | 758,065 | 1.36% | \$805,911 | (47,846) | -5.94% | \$808,911 | (50,846) | -6.29% |
| Health Department | 1,520,243 | 2.73% | \$1,522,281 | (2,038) | -0.13% | \$1,522,281 | (2,038) | -0.13% |
| Senior Center | 171,786 | 0.31% | \$169,748 | 2,038 | 1.20% | \$170,333 | 1,453 | 0.85% |
| Public Library | 1,818,524 | 3.27% | \$1,798,177 | 20,347 | 1.13% | \$1,828,277 | (9,753) | -0.53% |
| TOTAL HEALTH, SAFETY, CULTURE | \$24,521,187 | 44.10% | \$24,756,930 | (\$235,743) | -0.95% | \$24,841,040 | (\$319,853) | -1.29% |
| PUBLIC WORKS, ENGINEERING | | | | | | | | |
| Public Works | 7,668,449 | 13.79% | \$7,534,327 | \$134,122 | 1.78% | \$7,603,127 | \$65,322 | 0.86% |
| Engineering | 886,600 | 1.59% | \$885,081 | 1,519 | 0.17% | \$896,581 | (9,981) | -1.11% |
| TOTAL PUBLIC WORKS, ENGINEERING | \$8,555,049 | 15.39% | \$8,419,408 | \$135,641 | 1.61% | \$8,499,708 | \$55,341 | 0.65% |

CITY OF WEST ALLIS
Comparison of 2012 Expenditures With 2011 Budgeted Expenditures & 2011 Adjusted Expenditures

| DEPARTMENT OR ACTIVITY | 2012 Expenditures | % of Total Expend. | 2011 Budgeted Expenditures | Increase or Decrease | | 2011 Adjusted Expenditures | Increase or Decrease | |
|--|----------------------|--------------------|----------------------------|----------------------|----------------|----------------------------|----------------------|----------------|
| | | | | Amount | % | | Amount | % |
| GENERAL EXPENSE | | | | | | | | |
| Promos and Celebrations | 92,925 | 0.17% | \$92,925 | 0 | 0.00% | 104,133 | (11,208) | -10.76% |
| Employee Fringe Benefits | 16,932,750 | 30.45% | \$17,599,250 | (666,500) | -3.79% | 17,609,250 | (676,500) | -3.84% |
| General Expenses | 1,685,884 | 3.03% | \$1,331,680 | 354,204 | 26.60% | 1,336,680 | 349,204 | 26.12% |
| TOTAL GENERAL EXPENSE | \$18,711,559 | 33.65% | \$19,023,855 | (\$312,296) | -1.64% | \$19,050,063 | (\$338,504) | -1.78% |
| TOTAL GENERAL FUND EXPENDITURES | \$55,604,797 | 100.00% | \$56,019,692 | (\$414,895) | -0.74% | \$56,364,470 | (\$659,893) | -1.17% |
| SPECIAL REVENUE FUNDS EXPENDITURES | | | | | | | | |
| Office of Cable Communications | 715,057 | 9.38% | 640,059 | 74,998 | 11.72% | 640,059 | 74,998 | 11.72% |
| Community Development Programs | 1,269,194 | 16.65% | 1,615,093 | (345,899) | -21.42% | 1,615,093 | (345,899) | -21.42% |
| Housing Assistance Programs | 2,976,314 | 39.04% | 3,711,821 | (735,507) | -19.82% | 3,711,821 | (735,507) | -19.82% |
| Federal & State Health Grants | 401,320 | 5.26% | 402,100 | (780) | -0.19% | 402,100 | (780) | -0.19% |
| Police & Fire Grants & Info. Tech. Jnt Vnt. & MMSD | 2,061,127 | 27.04% | 2,131,138 | (70,011) | -3.29% | 2,131,138 | (70,011) | -3.29% |
| FIRE First Ring Industrial Rdvlpmt Enterprise | 200,000 | 2.62% | 200,000 | 0 | 0.00% | 200,000 | 0 | 0.00% |
| TOTAL SPECIAL REVENUE FUND EXPENDITURES | \$7,623,012 | 99.99% | \$8,700,211 | (\$1,077,199) | -12.38% | \$8,700,211 | (\$1,077,199) | -12.38% |
| CAPITAL PROJECTS FUND | | | | | | | | |
| Capital Improvements | \$4,083,000 | 40.24% | \$5,118,000 | (\$1,035,000) | -20.22% | \$5,118,000 | (\$1,035,000) | -20.22% |
| TIF Improvements | 6,063,794 | 59.76% | 3,048,850 | 3,014,944 | 98.89% | 3,048,850 | 3,014,944 | 98.89% |
| TOTAL CAPITAL PROJECT FUNDS EXPENDITURES | \$10,146,794 | 100.00% | \$8,166,850 | \$1,979,944 | 24.24% | \$8,166,850 | \$1,979,944 | 24.24% |
| DEBT SERVICE FUNDS | | | | | | | | |
| General Debt Service Expenditures | \$3,639,460 | 44.46% | \$3,659,432 | (\$23,957) | -0.65% | \$3,659,432 | (\$19,972) | -0.55% |
| Hospital & TIF Debt Service Expenditures | 4,546,646 | 55.54% | 4,725,079 | 0 | 0.00% | 4,725,079 | 0 | 0.00% |
| TOTAL DEBT SERVICE FUNDS EXPENDITURES | \$8,186,106 | 100.00% | \$8,384,511 | (\$23,957) | -0.29% | \$8,384,511 | (\$19,972) | -0.24% |
| ENTERPRISE FUND EXPENDITURES | | | | | | | | |
| Parking System | \$61,325 | 0.32% | \$62,964 | (\$1,639) | -2.60% | \$62,964 | (\$1,639) | -2.60% |
| Beloit Rd Public Housing | 449,526 | 2.37% | 445,796 | 3,730 | 0.84% | \$445,796 | 3,730 | 0.84% |
| Storm Sewer Program | 2,621,478 | 13.76% | 2,601,037 | 20,441 | 0.79% | \$2,601,037 | 20,441 | 0.79% |
| Water Utility | 7,061,796 | 37.08% | 7,525,337 | (463,541) | -6.16% | \$7,525,337 | (463,541) | -6.16% |
| Sanitary Utility | 6,544,535 | 34.36% | 6,251,836 | 292,699 | 4.68% | \$6,251,836 | 292,699 | 4.68% |
| Solid Waste Fund | 2,305,900 | 12.11% | 1,989,420 | 316,480 | 15.91% | \$1,989,420 | 316,480 | 15.91% |
| TOTAL ENTERPRISE FUNDS EXPENDITURES | \$19,044,560 | 100.00% | \$18,876,390 | \$168,170 | 0.89% | \$18,876,390 | \$168,170 | 0.89% |
| INTERNAL SERVICE FUND | | | | | | | | |
| Employee Health Insurance Fund | 17,529,000 | 98.49% | \$17,355,500 | \$173,500 | 1.00% | \$17,355,500 | \$0 | 0.00% |
| Liability Insurance Pool Expenditures | 92,510 | 0.49% | \$86,280 | \$6,230 | 7.22% | \$86,280 | \$0 | 0.00% |
| TOTAL INTERNAL SERVICE FUND EXPENDITURES | \$17,621,510 | 98.49% | \$17,441,780 | \$179,730 | 1.03% | \$17,441,780 | \$0 | 0.00% |
| TOTAL ALL CITY EXPENDITURES | \$118,226,779 | 100.00% | \$117,589,434 | \$637,345 | 0.54% | \$117,934,212 | \$391,110 | 0.33% |