



Kris Moen
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Finance Department
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July 8, 2020

Common Council
Administration and Finance Committee
West Allis, WI

Dear Council Members:

One of the regular steps in the year end process requires an evaluation of the overall spending and receipting of funds from the year to arrive at year-end balances for the General Fund. The results of that analysis are as follows:

2019 BUDGET/PLAN

Beginning Fund Balance 1/1/2019	\$45,563,794
Less: Planned Reserve Spending-Per Council Prior Approval (CIP)	<u>(\$765,000)</u>
Ending Fund Balance 12/31/2019	<u>\$44,798,794</u>

2019 ACTUAL YEAR-END RESULTS **

Beginning Fund Balance 1/1/2019	\$45,563,794
Plus: Net Surplus 2019 (Operations/Carryovers/Open PO's)	\$1,864,406
Less: Projected Surplus spending Per Council Approval 11/12/2019	(\$573,750)*
Less: Proposed Carryover to CIP for 2020 DPW Equipment to reduce bonding needed in 2020	(\$505,000)*
Less: Proposed Carryover to CIP for various 2020 items to reduce bonding needed in 2020	<u>(\$544,248)*</u>
Ending Fund Balance 12/31/2019	<u>\$45,805,202</u>

* See Attachment 1 – Spending Details

** Unaudited

In conjunction with completing the evaluation for 2019, the following items have been identified and reviewed, and are being submitted for your consideration:

- 1) Open Purchase Orders as of December 31, 2019 – Open purchase orders at the end of a fiscal year indicate additional funds that will likely need to be expended to complete the work started in the fiscal year. Specific examples of this are: (1) purchases of materials and supplies with long lead times and (2) services that were contracted during the fiscal year, but not yet complete. The attached list (*Attachment 2*) identifies all of the open Purchase Orders being requested for carry over. The total



amount of the requested carry over for open Purchase Orders is included in the year-end numbers stated above.

- ***Requested Approval - Approval authorizes carry-forward of 2019 budget funds to pay for these items ordered in 2019 but not paid for until 2020.***
- 2) Carry Over Requests from Departments – Carry overs preserve funds from a prior year budget, for two reasons: (1) for items that were budgeted in the year, but not able to be spent before the end of the year, and (2) for items that were not included in the budget, but are needed and being requested by the departments. The requests, including the amounts and purposes, as identified by Department Heads, are listed on the attached report (*Attachment 3*). The total amount of the requested carry overs is included in the year-end numbers stated above.
- ***Requested Approval - Approval authorizes carry forward of unspent 2019 budget funds as well as authorizes a budget adjustment for those items not included in the 2020 Budget.***
- 3) Fund Transfers – The funds transfer process, an accounting entry only, includes utilizing funds from accounts within the General Fund that were underspent, as well as revenues and fund equity when necessary, to support the accounts that were overspent. The attached report (*Attachment 4*) shows the details of the accounts under- and overspent in 2019. Per State Statutes and the City of West Allis Budget Policy, Council approval is required. However, there is no financial impact due to this process as all of the spending has been included in the year-end numbers stated above.
- ***Requested Approval - Approval authorizes underspent, budgeted funds to support overspent accounts.***
- 4) Fund Balance Designations – This is a process to complete designations of specific portions of the fund balance for specific purposes. The attached report (*Attachment 6*) outlines all of the transfers. Please refer to the ‘Transfers’ columns along with the references to the footnotes to view the detailed designations.
- ***Requested Approval - Approval authorizes designations of Fund Balance for specific purposes.***

Please let me know if you have any question or need clarification on any of these items in advance of the Council Meeting on July 14th; otherwise, I look forward to discussing this item with you then.

Sincerely,

Kris Moen

Kris Moen, CPA
Interim Finance Director | Finance Department
City of West Allis
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Office: 414-302-8252

Council authorized changes to 2020 Capital Improvement Program/Use of 2019 Carryover Funds - 11/12/2019			
Description	Reason	Amount	
Street Light Conversion (-\$800,000 if done internally; -\$1.6 Million if Contracted)	Emergency Conversion Process	\$ 1,600,000	
PW Equipment Purchases	Unable to fund in 2020 Operating Budget	\$ 505,000	←
CIC Bonding Recommendations (Emerald Ash Borer Pre-Emptive Removal Street Tree Replacement Planting \$18,750; Boulevard Landscape Bed Consolidation \$13,700; Playground Improvements / From Playground Inspection \$10,000; Fire Station #3 HVAC \$150,000; Health Department Facility Maintenance \$42,066; Library Facility Maintenance/Improvements \$89,012; Concrete Saw \$36,000; Electronic Parking Citations \$39,720; Security Camera Replacement – Citywide \$25,000; Office 365 Expansion \$20,000; Electronic Poll Books \$100,000)	Additional, high-priority items, unable to fund through 2020 Operating Budget	\$ 544,248	←
	Additional Bonding Added to 2020 Capital Improvement Program		\$ 2,649,248.00
Fire Department Debt Payment	Unable to fund in 2019 as planned	\$ 175,000.00	
Chiller Replacement	Emergency Replacement (funding combined with reallocation of \$125K, 2019 CIP Funds, and \$28K 2019 Operating Budget Funds)	\$ 37,500.00	
Community Development Grant Restriction	In 2019 Budget; Carryover required due to grant restrictions	\$ 22,000.00	
Traffic Engineering (for possible removal of traffic signals)	Need to contract in 2019, no existing budgeted funds available	\$ 11,600.00	
FDA Fund Replacement	Estimated to be received in general fund in 2019, but spent and received through grant funds - subtraction from available funds	\$ 23,000.00	
PC/Technology Replacements for 2020 - MUST BE PURCHASED IN 2019	Unable to fund in 2020 Operating Budget	\$ 50,000.00	
Municipal Yard Over Head Door - MUST BE PURCHASED IN 2019	Unable to fund in 2020 Operating Budget	\$ 9,000.00	
Municipal Yard North Garage Maintenance - MUST BE PURCHASED IN 2019	Unable to fund in 2020 Operating Budget	\$ 5,500.00	
Inventory Charge out - To be finalized with 2019 year-end, completed by May of 2020	Transition of inventory/obsolete charge outs - Year-End Process	\$ 240,150.00	
Capital Improvement Program Spending - To be determined based on fund availability	Replacement of Currently Anticipated Borrowed Funds	TBD	
	2019 Carryover Funds - Authorized for Use, If Available		\$ 573,750.00
Council authorized changes to 2020 Operating Budget - 11/12/2019			
REVENUE CHANGES	Description	Account Number	Amount
ADD: Revenue	Fire Department - False Alarm Fees - New Fee	100-0000-442.03-05	\$ 36,000.00
ADD: Revenue	Additional CVMIC Dividends - Greater than originally budgeted	100-0000-491.07-00	\$ 6,000.00
ADD: Revenue	Additional Interest Income Budgeted	100-0000-461.01-00	\$ 34,500.00
SUBTRACT: Revenue	Reduction of Municipal Service Payment Revenue	100-0000-436.03-00	\$ (21,000.00)
		Total	\$ 55,500.00
EXPENDITURE CHANGES	Description	Account Number	Amount
ADD: Expenditure	Assestworks Subscription Payment - Moved from CIP/Reserves	100-1101-517.32-01	\$ 55,500.00
ADD: Expenditure	Emergency Repair Contingency	100-4101-533.44-08	\$ 22,000.00
ADD: Expenditure	Farmer's Market-Water-Inadvertently left out of original budget	100-3005-552.41-01	\$ 800.00
ADD: Expenditure	Farmer's Market-Storm Water-Inadvertently left out of original budget	100-3005-552.41-02	\$ 3,500.00
ADD: Expenditure	Farmer's Market-Sewer-Inadvertently left out of original budget	100-3005-552.41-03	\$ 400.00
ADD: Expenditure	Farmer's Market-Electric-Inadvertently left out of original budget	100-3005-552.41-04	\$ 6,000.00
ADD: Expenditure	Farmer's Market-Other-Inadvertently left out of original budget	100-3005-552.51-09	\$ 1,375.00
SUBTRACT: Expenditure	Council Health/Dental Insurance	100-0101-511.21-01	\$ (17,100.00)
SUBTRACT: Expenditure	Fire Department ProQA Annual Support	100-2201-522.32-01	\$ (6,000.00)
SUBTRACT: Expenditure	APWA Membership for Board of Public Works Members	100-4001-533.57-01	\$ (975.00)
SUBTRACT: Expenditure	City Celebrations - Replace with Donations	100-5002-517.30-04	\$ (10,000.00)
		Total	\$ 55,500.00
* All above items, with the exception of the green highlighted items above, were approved by Council on 11/12/2019 - <i>Green Highlighted Items will be considered by Council on 11/19/2019</i>			
** All items above have been incorporated into the 2020 Recommended Budget			
*** The above changes do not affect the 2020 projected tax rate			
**** Utilized additional Expenditure Restraint Capacity, \$55,500, per DOR final amount			

OPEN PURCHASE ORDERS
2019 YEAR END

Attachment 2

PO#.	VENDOR	STATUS	T	YPE	DATE	OUTSTANDING	ACCOUNT #	PROJECT #
141866	5781	EXPRESS ELEVATOR LLC	PARTIALLY RCVD AND INVCED	P	12/31/2018	\$ 3,516.00	Multiple	
141980	11151	CINTAS CORPORATION NO. 2	PARTIALLY RCVD AND INVCED	P	5/8/2018	\$ 5,945.10	Multiple	
INVENTORY								
134881	9494	PLASTIC TECHNIQUE INC- PC	PARTIALLY INVC	P	8/20/2014	\$ 246.00	100-0000-141.01-00	
134948	10169	AMAZON.COM (PC)	RECEIVED - PARTIALLY INVC	P	9/2/2014	\$ 185.66	100-0000-141.01-00	
140994	6838	INVENTORY MISC - PC	RECEIVED - NO INVOICE	P	2/13/2017	\$ 233.96	100-0000-141.01-00	
142416	19000	MOORE OIL CO INC	RECEIVED - NO INVOICE	P	11/20/2018	\$ 335.18	100-0000-141.01-00	
142565	10136	MIDWEST MAINTENANCE & SH	RECEIVED - NO INVOICE	P	1/10/2019	\$ 325.10	100-0000-141.01-00	
142708	10136	MIDWEST MAINTENANCE & SH	RECEIVED - NO INVOICE	P	2/20/2019	\$ 504.02	100-0000-141.01-00	
142782	11494	FINDITPARTS.COM (PCARD)	RECEIVED - NO INVOICE	P	3/19/2019	\$ 421.57	100-0000-141.01-00	
142804	10136	MIDWEST MAINTENANCE & SH	RECEIVED - NO INVOICE	P	3/28/2019	\$ 316.95	100-0000-141.01-00	
142990	19000	MOORE OIL CO INC	RECEIVED - NO INVOICE	P	7/1/2019	\$ 322.26	100-0000-141.01-00	
143284	32432	RITTER TECHNOLOGY LLC	RECEIVED - NO INVOICE	P	12/6/2019	\$ 55.20	100-0000-141.01-00	
143303	32432	RITTER TECHNOLOGY LLC	RECEIVED - NO INVOICE	P	12/16/2019	\$ -	100-0000-141.01-00	
143316	11799	BATTS RACING - PCARD	AWAITING RECEIPT	P	12/20/2019	\$ -	100-0000-141-01-00	
IT								
142242	10001	HOMETOWN COMMUNICATIONS	RECEIVED - PARTIALLY INVC	P	9/30/2019	\$ 120.00	100-1101-517.32-01	
143164	11521	MARCO TECHNOLOGIES, LLC	AWAITING RECEIPT	P	9/23/2019	\$ 240.00	100-1101-517.30-41	
143183	11172	TOEPFER SECURITY CORP.	AWAITING RECEIPT	P	10/10/2019	\$ -	100-1101-517.32-01	
142646	9670	CALAMP	AWAITING RECEIPT	P	1/18/2019	\$ 290.00	100-1101-517.51-11	
141256	9670	CALAMP	RECEIVED - PARTIALLY INVC	P	5/26/2017	\$ 4,752.00	100-1102-517.70-03	
142259	9162	TIAA BANK	PARTIALLY RCVD AND INVCED	P	12/31/2018	\$ 83,475.93	100-1101-517.30-13	
143286	34151	CDW-G	RECEIVED - PARTIALLY INVC	P	12/31/2019	\$ -	100-1101-517.51-11	
143287	33609	VANGUARD COMPUTERS INC	AWAITING RECEIPT	P	12/31/2019	\$ 28,883.40	100-1101-517.51-11	
142278	10736	BARRIER SECURITY SYSTEMS	PARTIALLY RCVD AND INVCED	P	12/31/2018	\$ 21,570.84	100-1102-517.70-08	
CLERK								
143297	11811	MUNICIPAL CODE CORPORATI	RECEIVED - NO INVOICE	P	12/31/2019	\$ -	100-1501-517.30-04	
143311	8446	GRANICUS INC	AWAITING RECEIPT	P	12/23/2019	\$ 2,700.00	100-1501-517.30-04	
143331	11817	INTECH SOFTWARE SOLUTION	AWAITING RECEIPT	P	1/9/2020	\$ -	100-1502-514.32-01	
POLICE								
141916	33469	OFFICE COPYING EQUIPMENT	RECEIVED - PARTIALLY INVC	P	4/13/2018	\$ 204.50	100-2101-521.43-03	
141816	11097	MIDWEST DEFENSE SOLUTION	PARTIALLY RCVD - NO INVC	P	3/23/2018	\$ 5,250.00	100-2107-521.51-05	
FIRE								
143268	34811	DUO-SAFETY LADDER CORP	AWAITING RECEIPT	P	2/5/2020	\$ 3,696.42	100-2201-522.44-03	
DEVELOPMENT								
143171	11725	GENSLER	PARTIALLY RCVD AND INVCED	P	10/1/2019	\$ 3,620.19	100-2301-523.30-02	
BINS								
143230	11015	D & H DEMOLITION, LLC	PARTIALLY RCVD AND INVCED	P	11/11/2019	\$ 6,990.56	100-2406-524.30-04	A13773
HEALTH								

OPEN PURCHASE ORDERS
2019 YEAR END

PO#.	VENDOR	STATUS	T	YPE	DATE	OUTSTANDING	ACCOUNT #	PROJECT #
143325	34151	CDW-G	AWAITING RECEIPT	P	1/8/2020	\$ 345.67	100-3001-541.51-02	
141502	34859	SANOPI PASTEUR INC	RECEIVED - PARTIALLY INVC	P	10/10/2017	\$ 32.63	100-3003-541.53-41	
143125	34859	SANOPI PASTEUR INC	PARTIALLY RCVD AND INVCED	P	9/28/2019	\$ 5,322.50	100-3003-541.53-41	
143296	34859	SANOPI PASTEUR INC	AWAITING RECEIPT	P	12/27/2019	\$ 365.62	100-3003-541.53-41	
143328	6034	MCKESSON MEDICAL-SURGICA	PARTIALLY RCVD - NO INVC	P	12/30/2019	\$ 824.80	100-3003-541.53-41	
BUILDING & ELECTRICAL								
142113	10769	HARWOOD ENGINEERING CONS	PARTIALLY RCVD AND INVCED	P	7/9/2018	\$ 3,430.00	100-4101-533.70-04	M1803M
SANITATION								
142354	11368	CLEAN HARBORS ENVIRONMEN	AWAITING RECEIPT	P	10/29/2018	\$ 3,989.53	100-4201-535.30-02	
134001	34790	AYRES ASSOCIATES INC	PARTIALLY RCVD AND INVCED	P	3/18/2014	\$ 21,952.55	100-4201-535-41.02	
FORESTRY								
142125	11231	DTAK, LLC	AWAITING RECEIPT	P	7/17/2018	\$ 2,150.00	100-4303-552.53-16	
FLEET								
143186	11682	AUTOGLASS GUYS	RECEIVED - NO INVOICE	P	10/7/2019	\$ -	100-4501-533.44-03	
143299	32669	HEISER CHEVROLET INC	RECEIVED - NO INVOICE	P	12/18/2019	\$ 99.95	100-4501-533.40-03	
143300	7269	YES EQUIPMENT & SERVICES	RECEIVED - NO INVOICE	P	12/18/2019	\$ -	100-4501-533.40-03	
143241	33619	BILL'S POWER CENTER INC	RECEIVED - NO INVOICE	P	11/1/2019	\$ -	100-4501-533.44-03	
143307	32432	RITTER TECHNOLOGY LLC	RECEIVED - NO INVOICE	P	12/5/2019	\$ -	100-4501-533.44-03	
143326	11816	DIESEL LAPTOPS, LLC	AWAITING RECEIPT	P	1/10/2020	\$ 3,995.00	100-4501-533.51-08	
143323	33797	EGELHOFF LAWN	AWAITING RECEIPT	P	1/30/2020	\$ -	100-4501-533.51-09	
143324	16880	J.H. MEDINGER INC	AWAITING RECEIPT	P	1/30/2020	\$ 1,357.98	100-4501-533.51-09	
143288	3924	MONROE TRUCK EQUIPMENT	RECEIVED - NO INVOICE	P	12/31/2019	\$ 15,113.00	100-4501-533.70-02	
143289	33984	CASPER'S TRUCK EQUIPMENT	RECEIVED - NO INVOICE	P	1/24/2020	\$ 17,718.00	100-4501-533.70-02	
143313	11814	MACQUEEN EQUIPMENT	AWAITING RECEIPT	P	4/24/2020	\$ 119,337.00	100-4501-533.70-02	
143314	32088	JX PETERBILT	AWAITING RECEIPT	P	4/24/2020	\$ 139,572.26	100-4501-533.70-02	
TO BE BILLED								
140656	34790	AYRES ASSOCIATES INC	PARTIALLY RCVD AND INVCED	P	10/12/2016	\$ 18,800.00	100-8811-517.30-02	
143100	10590	RAMBOLL ENVIRON	PARTIALLY RCVD AND INVCED	P	8/23/2019	\$ 3,911.55	100-8813-517.31-02	
GENERAL FUND TOTAL						\$ 532,518.88		

2019 RECOMMENDED BUDGET CARRY OVERS
Recommended to Council - July 14, 2020

Department/Citywide Initiative	Project/Item Description	Reason	Reason for Carryover Request			Amount Requested	Amount Recommended
			2019 Budget Item - Not Completed - Significant Need	2020 Budget Item - Funding through Carryover / Other	Non-Budgeted, High Priority Item - Needed in Advance of 2021 Budget *		
Citywide Initiative-Council Request	2020 Capital Improvement Program	To Reduce 2020 Borrowing Amount for DPW Equip		X		\$505,000.00	\$505,000.00
Citywide Initiative-Council Request	2020 Capital Improvement Program	To Reduce 2020 Borrowing Amount		X		\$544,248.00	\$544,248.00
	2020 Capital Improvement Program	Citywide Contingency for 2020 Unexpected Failures per 2020 CIP				\$200,000.00	\$200,000.00
Administration	No Requests						
Assessor	No Requests						
Attorney	No Requests						
BINS	No Requests						
Clerk	No Requests						
Communications	No Requests						
Community Development	Neighborhood Small Grants		X			\$22,000.00	\$22,000.00
Engineering	DNR Site Closure	Regulatory Compliance-project in progress				\$17,050.00	\$17,050.00
Finance	Special Assessments Aging & Collections System (Carryover from 2017)	Inoperable existing system came to light during 2017 tax roll process	X			\$11,800.00	\$11,800.00
Finance	Add on Accounts Receivable System (Carryover from 2017)	Track Retiree Health Insurance Accounts and Other Miscellaneous Receivables	X			\$2,000.00	\$2,000.00
Finance	Novatime Upgrade to Cloud Version & Addition of Advanced Scheduler (Carryover from 2017)	Need additional functionality to bring protective services onto timekeeping system	X			\$28,140.00	\$28,140.00
Finance	Upgrade Financial System Report Writer from Qrep to Analytics Now	Current Report Writer (Qrep) unsupported as of 1/1/2020	X			\$30,840.00	\$30,840.00
Health	No Requests						
Human Resources	No Requests						
Library	No Requests						
Municipal Court	No Requests						
Police	No Requests						
Public Works	Municipal Yard Overhead Door	Per 2020 CIP		X		\$9,000.00	\$9,000.00
Public Works	Municipal Yard North Garage Maintenance	Per 2020 CIP		X		\$5,500.00	\$5,500.00
Public Works	Liberty Heights Substation	Per 2020 CIP		X		\$6,859.00	\$6,859.00
Total Carry Overs						\$1,382,437.00	\$1,382,437.00

2019 Budget Item - Not Completed - Significant Need	\$111,830.00	General Fund Carryover Recommendation	\$1,382,437.00
2020 Budget Item - Funding through Carryover / Other	\$1,270,607.00		
Non-Budgeted, High Priority Item - Needed in Advance of 2021 Budget	\$0.00		
TOTAL	\$1,382,437.00		

NOTE: All carry over requests are approved pending final accounting. If funds are not available after final accounting, no carry over will be made.

CITY OF WEST ALLIS
2019 Funds Transfers
Budget Set at the Department Level

<u>DEPARTMENT</u>	<u>AMOUNT</u>	<u>REMARKS</u>
To:		
Administration	(\$5,165.00)	Salaries overage
Information Technology	(\$78,154.00)	Salaries, maint fees, repair/maint, supplies/equipment overages
Police	(\$632,686.00)	Overtime (\$458,000), Salaries (\$145,000), related taxes & pensions overages
Fire	(\$435,783.00)	\$260,000 operational overage (OT, salaries, equipment, supplies), \$175,000 debt pmt on 2017 equip purchase
BINS	(\$169,220.00)	\$136,000 prop maint fees, offset by additional revenue from billings. Salaries overage due to less grant eligible
Planning/Community Development	(\$37,975.00)	Salary allocations to grants/other sources less than budgeted
Senior Center	(\$13,418.00)	Salary/health ins higher than budgeted (change in personnel), maint fees

TOTAL OVER DRAFTS (\$1,372,401.00)

From:		
Public Works	\$1,208,294.00	2019 Operations Surplus
General Government	<u>\$164,107.00</u>	2019 Operations Surplus

CITY OF WEST ALLIS
GENERAL FUND EXPENDITURES BY DEPARTMENT
2019 FINAL EXPENSES (unaudited)

Attachment 5

EXPENDITURES	2017 Actual	2018 Actual	2019 Budget	Authorized Carryover/ Reserve Funds	2019 Authorized Funding	2019 Final	2019 Budget Variance	
GENERAL GOVERNMENT								
Common Council	\$ 242,801	\$ 226,050	\$ 238,322		\$ 238,322	\$ 208,086	\$ 30,236	87%
Mayor	\$ 126,300	\$ 132,465	\$ 136,932		\$ 136,932	\$ 135,712	\$ 1,220	99%
City Attorney	\$ 863,255	\$ 762,755	\$ 908,310		\$ 908,310	\$ 842,050	\$ 66,260	93%
Municipal Court	\$ 547,590	\$ 354,519	\$ 361,426		\$ 361,426	\$ 316,756	\$ 44,670	88%
City Assessor	\$ 290,411	\$ 342,359	\$ 459,091		\$ 459,091	\$ 415,144	\$ 43,947	90%
Administration	\$ 209,840	\$ 238,766	\$ 247,986		\$ 247,986	\$ 253,151	\$ (5,165)	102%
Information Technology	\$ 1,929,464	\$ 1,853,065	\$ 1,919,758		\$ 1,919,758	\$ 1,997,912	\$ (78,154)	104%
Human Resources	\$ 452,773	\$ 603,709	\$ 598,219		\$ 598,219	\$ 526,428	\$ 71,791	88%
Finance	\$ 720,667	\$ 745,980	\$ 940,567	\$ 39,940	\$ 980,507	\$ 602,779	\$ 377,728	61%
City Clerk	\$ 416,696	\$ 518,205	\$ 482,921		\$ 482,921	\$ 469,601	\$ 13,320	97%
Promotion, Celebrations, Awards	\$ 42,081	\$ 54,992	\$ 89,225		\$ 89,225	\$ 86,597	\$ 2,628	97%
General Fringe Benefits*, Workers Comp, Insurance	\$ 1,432,989	\$ 2,336,026	\$ 2,512,700		\$ 2,512,700	\$ 2,185,760	\$ 326,940	87%
Other General Government	\$ 1,783,819	\$ 5,730,932	\$ 1,582,283	\$ 977,876	\$ 2,560,159	\$ 2,488,871	\$ 71,288	97%
TOTAL GENERAL GOVERNMENT	\$ 9,058,685	\$ 13,899,824	\$ 10,477,740	\$ 1,017,816	\$ 11,495,556	\$ 10,528,847	\$ 966,709	91.6%
PUBLIC SAFETY								
Police & Fire Commission	\$ 34,948	\$ 34,332	\$ 39,200		\$ 39,200	\$ 28,009	\$ 11,191	71%
Police	\$ 17,927,246	\$ 18,219,498	\$ 19,016,707	\$ 9,900	\$ 19,026,607	\$ 19,659,293	\$ (632,686)	103%
Fire	\$ 12,372,901	\$ 12,273,916	\$ 12,738,365		\$ 12,738,365	\$ 13,174,148	\$ (435,783)	103%
Building Insp & Neighborhood Services	\$ 1,179,103	\$ 1,398,391	\$ 1,414,677		\$ 1,414,677	\$ 1,583,897	\$ (169,220)	112%
Planning	\$ 420,750	\$ 413,993	\$ 501,278	\$ 172,514	\$ 673,792	\$ 711,767	\$ (37,975)	106%
TOTAL PUBLIC SAFETY	\$ 31,934,948	\$ 32,340,129	\$ 33,710,227	\$ 182,414	\$ 33,892,641	\$ 35,157,114	\$ (1,264,473)	103.7%
PUBLIC WORKS								
Engineering	\$ 1,102,367	\$ 1,161,924	\$ 1,352,928	\$ 167,050	\$ 1,519,978	\$ 1,330,268	\$ 189,710	88%
Public Works	\$ 8,658,640	\$ 9,564,645	\$ 10,855,140	\$ 20,300	\$ 10,875,440	\$ 9,856,856	\$ 1,018,584	91%
TOTAL PUBLIC WORKS	\$ 9,761,007	\$ 10,726,569	\$ 12,208,068	\$ 187,350	\$ 12,395,418	\$ 11,187,124	\$ 1,208,294	90.3%
HEALTH, CULTURE, RECREATION								
Health Department	\$ 2,112,199	\$ 2,113,240	\$ 2,320,478	\$ -	\$ 2,320,478	\$ 2,115,905	\$ 204,573	91%
Senior Center	\$ 217,688	\$ 187,400	\$ 232,824		\$ 232,824	\$ 246,242	\$ (13,418)	106%
Library	\$ 2,036,157	\$ 2,061,100	\$ 2,293,663		\$ 2,293,663	\$ 2,176,404	\$ 117,259	95%
TOTAL HEALTH, CULTURE, RECREATION	\$ 4,366,043	\$ 4,361,740	\$ 4,846,965	\$ -	\$ 4,846,965	\$ 4,538,550	\$ 308,415	93.6%
TOTAL EXPENDITURES	\$ 55,120,684	\$ 61,328,262	\$ 61,243,000	\$ 1,387,580	\$ 62,630,580	\$ 61,411,636	\$ 1,218,944	98.1%

CITY OF WEST ALLIS
SUMMARY OF FUND BALANCES
FINAL 12/31/2019 (unaudited)

	2019					Balance 12/31/2019	Resvrs To Be Used in 2020 Budget	Resvrs Re- tained for Apprtd./Re- strctd.purp.	Unapprtd/ Unrestr. Balance 1/1/2019
	Balance 1/1/2019	Projected Revenues (Expenses)	Transfers		Balance				
			In	Out					
GENERAL FUND									
Unrestricted Fund Balance									
Unassigned - General Fund Balance	\$9,287,774		\$0	\$0	\$9,543,994			\$9,543,994	
			\$0	\$0					
2019 Revenues		\$62,702,293	\$621,208	8	\$0				
2019 Expenses & Transfers		(\$61,411,636)	\$893,775	11	\$0				
			\$309,827	1	\$0				
Transfer to fund 2020 CIP Projects (approved xx/xx/2019)		\$0	\$0		\$133,189	9			
Transfer to Capital Projects fund for CIP-2021 and later		\$0	\$0		\$532,519	12			
Transfer to Fund 352 (?) for PW Equip Purchases per 2020 CIP to avoid borrowing		(\$505,000)	\$154,000	7	\$200,000	9			
Misc 2020 CIP initiatives-Trsfr to Fund 352 to avoid borrowing?		(\$544,248)	\$9,467,941	\$13	\$0				
			\$0		\$10,646,808	14			
			\$55,000	2	\$0				
			\$225,576	3	\$0				
			\$0		\$200,000	10			
Assigned for Contingency Fund	\$3,000,356	\$0	\$0	\$0	\$3,000,356		\$0	\$3,000,356	
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.	\$511,720	\$0	\$0	\$225,576	3	\$286,144	\$32,450 4	\$253,694	
Assigned for Capital Replacements such as boilers/carpet/roofs/chillers	\$1,372,157	\$0	\$200,000	9	\$154,000	7	\$0	\$1,418,157	
Assigned for Post Retirement Benefits	\$9,500,000	\$0	\$0	\$0	\$9,500,000			\$9,500,000	
Assigned for 27th Payroll	\$2,211,357	\$0	\$0	\$0	\$2,211,357			\$2,211,357	
Assigned for Workers' Comp. Ins.	\$1,500,000	\$0	\$0	\$0	\$1,500,000			\$1,500,000	
Assigned for Gen'l Fund to be Applied to Reduce Tax Levy	\$1,590,000	\$0	\$0	\$0	\$1,590,000			\$1,590,000	
Assigned for Safety, Productivity/Oper. Improvments	\$600,000	\$0	\$0	\$0	\$600,000		\$55,000 5	\$545,000	
Assigned for Computer/Technology Improvements	\$581,399	\$0	\$0	\$0	\$581,399		\$0	\$581,399	
Assigned for Community & Econ Dev Investments	\$280,000	\$0	\$0	\$55,000	2	\$225,000	\$117,000 6	\$108,000	
Assigned for Strategic Plan Implementation	\$100,392	\$0	\$0	\$0	\$100,392			\$100,392	
Assigned for Dental Insurance	\$50,000	\$0	\$0	\$0	\$50,000			\$50,000	
Assigned for Tax Refund	\$200,000	\$0	\$200,000	10	\$0			\$400,000	
Assigned for Parks & Open Space Plan	\$100,000	\$0	\$0	\$0	\$100,000		\$0	\$100,000	
Assigned for "Zombie Properties"	\$100,000	\$0	\$0	\$0	\$100,000			\$100,000	
Committed Fund Balance									
for Carry-overs	\$621,208	\$0	\$133,189	9	\$621,208	8		\$133,189	
for Encumbrances	\$893,775	\$0	\$532,519	12	\$893,775	11		\$532,519	
Non-Spendable Fund Balance									
for Receivables	\$9,467,941	\$0	\$10,646,808	14	\$9,467,941	13		\$10,646,808	
for Inventory/Prepaid Items	\$1,395,713	\$0	\$0	1	\$309,827	1		\$1,085,886	
Total for General Fund	\$45,563,794	\$241,409	\$23,439,843		\$23,439,843		\$204,450	\$33,056,401	\$12,544,350

FUND BALANCE NOTATIONS/TRANSFERS

- Reduce reserve needed for inventory per reduction initiative
- Use of Reserves for Aurora contribution (\$25k), Rambol Environmental Study (\$30k)
- LED Retrofit Phase 1 (\$211k) Transfer to fund tree replacements & blvd conversions per 2019 CIP (\$13,700)
- Transfer to Fund 354 (Capital Projects) for emerald ash tree replacements & blvd conversions in 2020
- Transfer to Fund 354 (Capital Projects) for AssetWorks project in 2020
- Use for HVAC-Fire Stns (\$134k), Transformer Bldg Roof (\$20k) in 2019
- Unreserve 2018/2019 carryovers
- Reserve 2019/2020 carryovers (per carryover detail sheet)
- Increase Reserve for tax refunds (based on 2020 actual experience to date)
- Unreserve 2018/2019 open PO's
- Reserve 20109/2020 Open PO's
- Unreserve 2018 for Receivables/Loans
- Reserve for 2019 Receivables/Loans