

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

	Balance 1/1/2009	2009 Revenues (Expenses)	In	Transfers	Out	Balance 1/1/2010	Reverts To Be Used As Rev. in 10 budget	Revsrs Re- tained for Apprtd./Re- strctd.purp.	Unapprtd./ Unrestr. Balance 1/1/2010
<b>GENERAL FUND</b>									
General Fund	\$5,719,491	(\$53,228,761) \$53,577,430	\$2,500	1	\$175,000	\$4,876,646			\$4,876,646
			\$38,521	4	\$260,495				
			\$243,582	7	\$303,582				
			\$750,000	8	\$1,800,000				
			\$387,840	10	\$304,621				
			\$535,518	12	\$0				
			\$96,859	13	\$29,000				
			\$29,000	16	\$300,000				
			\$487,792	14	\$255,569				
					\$314,859				
Designated for Contingency Fund	\$2,715,000	\$0	\$303,582	5	\$243,582	\$2,775,000			\$2,775,000
Designated for Liability Insurance	\$1,200,000	\$0	\$0		\$0	\$1,200,000	\$1,200,000		\$1,200,000
Designated for Land & Bidg. Acquisition	\$1,000,000	\$0	\$0		\$0	\$1,000,000	\$1,000,000		\$1,000,000
Designated for Capital Projects related to public access, green initiatives & internal rehabs.	\$500,000	\$0	\$0		\$0	\$500,000	\$500,000		\$500,000
Designated for Gen'l Fund to be Applied to Reduce Tax Levy	\$1,250,000	\$0	\$1,800,000	6	\$750,000	\$2,300,000	\$1,800,000		\$500,000
Designated for Carry-overs	\$535,518	\$0	\$255,569	18	\$535,518	\$255,569			\$255,569
Designated for Post Retirement Benefits	\$8,700,000	\$0	\$300,000	17	\$0	\$9,000,000			\$9,000,000
Reserved for Encumbrances	\$96,859	\$0	\$314,859	19	\$96,859	\$314,859			\$314,859
Designated for 27th Payroll	\$1,774,149	\$0	\$175,000	2	\$487,792	\$1,461,357			\$1,461,357
Reserved for Receivables	\$274,906	\$0	\$260,495	3	\$38,521	\$236,385			\$236,385
Reserved for Inventory/Prepaid Items	\$967,608	\$0	\$0		\$0	\$1,228,103			\$1,228,103
Designated for Workers' Comp. Ins.	\$1,500,000	\$0	\$304,621	9	\$367,840	\$1,500,000			\$1,500,000
Designated for Cap. Accum-General	\$2,175,531	\$0	\$29,000	15	\$29,000	\$2,112,312			\$2,112,312
Designated for Productivity/Oper. Improvements	\$100,000	\$0	\$0		\$2,500	\$97,500			\$97,500
Designated for Strategic Plan Implementation	\$100,000	\$0	\$0		\$0	\$50,000			\$50,000
Designated for Dental Insurance	\$100,000	\$0	\$0		\$0	\$100,000			\$100,000
Designated for Tax Refund	\$100,000	\$0	\$0		\$0	\$100,000			\$100,000
<b>Total for General Fund</b>	<b>\$28,759,062</b>	<b>\$348,669</b>	<b>\$6,294,738</b>		<b>\$6,294,738</b>	<b>\$29,107,731</b>	<b>\$1,800,000</b>	<b>\$19,656,085</b>	<b>\$7,651,646</b>

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	Balance 1/1/2009	2009 Revenues (Expenses)	In	Transfers	Out	Balance 1/1/2010	Resvrs To Be Used AS Rev. In 10 budget	Resvrs Re- tained for Apprtd./Re- strctd.purp.	Unapprtd./ Unrestr. Balance 1/1/2010
<b>SPECIAL REVENUE FUND</b>									
FIRE - First Ring Industrial Re-quipmnt Enterprise	(\$127,553)	\$345,068	\$0	\$0	\$0	\$217,515	\$0	\$217,515	\$0
Terchak Endowment Fund	\$786,894	\$134,841	\$0	\$0	\$0	\$921,735	\$0	\$921,735	\$0
Component Units	\$659,341	\$479,909	\$0	\$0	\$0	\$1,139,250	\$0	\$1,139,250	\$0
Certificate & Voucher Programs, Frnd Bal. (CDA)	\$491,856	(\$43,044)	\$0	\$0	\$0	\$448,812	\$0	\$448,812	\$0
Rental Rehab Fund Balance	\$432,709	\$0	\$0	\$0	\$0	\$432,709	\$0	\$432,709	\$0
First Home Buyer	\$929,688	\$154,728	\$0	\$0	\$0	\$1,084,396	\$0	\$1,084,396	\$0
Cable TV Fund Balance	\$681,286	\$19,534	\$0	\$0	\$0	\$700,820	\$0	\$700,820	\$0
Library Endowment	\$213,243	(\$166,060)	\$0	\$0	\$0	\$47,183	\$0	\$47,183	\$0
Information Technology Joint Venture	\$23,300	\$27,220	\$0	\$0	\$0	\$50,520	\$0	\$50,520	\$0
WI Act 102 - & other EMS Grant Fund Balance	\$86,376	(\$5,988)	\$0	\$0	\$0	\$80,388	\$0	\$80,388	\$0
Centennial Fund	(\$22,690)	\$489	\$0	\$0	\$0	(\$22,201)	\$0	(\$22,201)	\$0
Miscellaneous Grants (Block/Health/Police)	(\$2,104)	\$0	\$2,104	\$0	\$0	\$0	\$0	\$0	\$0
Special Revenue Non-Component Units	\$2,833,644	(\$13,121)	\$2,104	\$0	\$0	\$2,822,627	\$0	\$2,822,627	\$0
<b>Total for Special Revenue Fund</b>	<b>\$3,482,985</b>	<b>\$466,788</b>	<b>\$2,104</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,961,877</b>	<b>\$0</b>	<b>\$3,961,877</b>	<b>\$0</b>
<b>DEBT SERVICE FUND</b>									
Debt Service Reserve Fund	\$763,507	(\$259,815)	\$0	\$0	\$0	\$503,692	\$0	\$503,692	\$0
<b>Total for Debt Service Fund</b>	<b>\$763,507</b>	<b>(\$259,815)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$503,692</b>	<b>\$0</b>	<b>\$503,692</b>	<b>\$0</b>
<b>ENTERPRISE FUND - Retained Earnings</b>									
Water Utility	\$14,393,670	\$207,505	\$0	\$0	\$0	\$14,601,175	\$0	\$13,062,024	\$1,539,151
Parking	\$1,095,525	(\$12,653)	\$0	\$0	\$0	\$1,082,872	\$0	\$905,726	\$177,146
Solid Waste Fund	\$1,039,980	\$119,587	\$0	\$0	\$0	\$1,159,567	\$0	\$273,621	\$885,946
Storm Water Program	\$27,354,689	\$1,098,625	\$0	\$0	\$0	\$28,653,314	\$0	\$28,647,661	\$5,653
Sanitary Sewer	\$11,058,523	\$572,740	\$0	\$0	\$0	\$11,631,263	\$0	\$9,351,084	\$2,280,179
Beloit Rd. Public Housing	\$816,296	\$15,080	\$0	\$0	\$0	\$831,376	\$0	\$454,966	\$376,410
<b>Total for Enterprise Fund</b>	<b>\$55,958,683</b>	<b>\$2,000,884</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$57,959,567</b>	<b>\$0</b>	<b>\$52,695,082</b>	<b>\$5,264,485</b>
<b>CAPITAL PROJECTS FUND</b>									
Project Fund - TIF's	(\$10,920)	\$2,301,784	\$0	\$0	\$0	\$2,290,864	\$0	\$2,290,864	\$0
Project Fund - General	\$451,190	(\$425,626)	\$0	\$0	\$0	\$25,564	\$0	\$25,564	\$0
<b>Total for Capital Projects Fund</b>	<b>\$440,270</b>	<b>\$1,876,158</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,316,428</b>	<b>\$0</b>	<b>\$2,316,428</b>	<b>\$0</b>
<b>INTERNAL SERVICE FUND</b>									
Health Insurance	\$7,129,272	(\$532,192)	\$0	\$0	\$0	\$6,597,080	\$0	\$3,160,262	\$3,436,818
Internal Service Reserve - Liability Insurance	\$3,244,691	\$0	\$0	\$0	\$0	\$3,244,691	\$0	\$3,244,691	\$0
<b>Total for Internal Service Fund</b>	<b>\$10,373,963</b>	<b>(\$532,192)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$9,841,771</b>	<b>\$0</b>	<b>\$3,160,262</b>	<b>\$6,681,509</b>
<b>TOTAL OF ALL FUNDS</b>	<b>\$99,788,470</b>	<b>\$3,900,492</b>	<b>\$6,296,942</b>	<b>\$6,294,738</b>	<b>\$1,800,000</b>	<b>\$103,691,066</b>	<b>\$1,800,000</b>	<b>\$82,293,426</b>	<b>\$19,597,640</b>

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<b>GENERAL FUND</b>									
Unrestricted Fund Balance									
Unassigned - General Fund Balance	\$5,719,491	(\$53,228,761) \$53,577,430				\$4,876,646			\$4,876,646
Assigned for Contingency Fund	\$2,715,000	\$0	\$303,582	5	\$243,582	\$2,775,000		\$1,200,000	\$2,775,000
Assigned for Liability Insurance	\$1,200,000	\$0	\$0		\$0	\$1,200,000		\$1,000,000	
Assigned for Land & Bldg. Acquisition	\$1,000,000	\$0	\$0		\$0	\$1,000,000		\$500,000	
Assigned for Capital Projects related to public access, green initiatives & internal rehabs.	\$500,000	\$0	\$0		\$0	\$500,000		\$9,000,000	
Assigned for Post Retirement Benefits	\$8,700,000	\$0	\$300,000	17	\$0	\$9,000,000		\$1,461,357	
Assigned for 27th Payroll	\$1,774,149	\$0	\$175,000	2	\$487,792	\$1,500,000		\$1,500,000	
Assigned for Workers' Comp. Ins.	\$1,500,000	\$0	\$0		\$0	\$1,500,000		\$500,000	
Assigned for Gen'l Fund to be Applied to Reduce Tax Levy	\$1,250,000	\$0	\$1,800,000	6	\$750,000	\$2,300,000	\$1,800,000	\$500,000	
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Assigned for Productivity/Oper. Improvements	\$100,000	\$0	\$29,000	15	\$29,000	\$100,000		\$100,000	
Assigned for Strategic Plan Implementation	\$100,000	\$0	\$0		\$2,500	\$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	
<b>Non-Spendable Fund Balance</b>									
for Carry-overs	\$535,518	\$0	\$255,569	18	\$535,518	\$255,569		\$255,569	
for Encumbrances	\$96,859	\$0	\$314,859	19	\$96,859	\$314,859		\$314,859	
for Receivables	\$274,906	\$0	\$0	4	\$38,521	\$236,385		\$236,385	
for Inventory/Prepaid Items	\$367,608	\$0	\$260,495	3	\$0	\$1,228,103		\$1,228,103	
<b>Total for General Fund</b>	<b>\$28,759,062</b>	<b>\$348,669</b>	<b>\$6,294,738</b>		<b>\$6,294,738</b>	<b>\$29,107,731</b>	<b>\$1,800,000</b>	<b>\$19,656,085</b>	<b>\$7,651,646</b>

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<b>SPECIAL REVENUE FUND</b>									
<b>Restricted Fund Balances</b>									
FIRE - First Ring Industrial Re-dvlpmt Enterprise	(\$127,553)	\$345,068	\$0	\$0	\$0	\$217,515		\$217,515	
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Certificate & Voucher Programs, Frnd Bal. (CDA)	\$491,856	(\$43,044)	\$0	\$0	\$0	\$448,812		\$448,812	
Rental Rehab Fund Balance	\$432,709	\$0	\$0	\$0	\$0	\$432,709		\$432,709	
First Home Buyer	\$929,668	\$154,728	\$0	\$0	\$0	\$1,084,396		\$1,084,396	
Library Endowment	\$213,243	(\$166,060)	\$0	\$0	\$0	\$47,183		\$47,183	
WI Act 102 - & other EMS Grant Fund Balance	\$86,376	(\$5,988)	\$0	\$0	\$0	\$80,388		\$80,388	
Centennial Fund	(\$22,690)	\$489	\$0	\$0	\$0	(\$22,201)		(\$22,201)	
Miscellaneous Grants (Block/Health/Police)	(\$2,104)	\$0	\$2,104	11	\$0	\$0		\$0	
Special Revenue Non-Component Units	\$2,129,058	(\$59,875)	\$2,104	\$0	\$0	\$2,071,287	\$0	\$2,071,287	\$0
<b>Committed Fund Balances</b>									
Information Technology Joint Venture	\$23,300	\$27,220	\$0	\$0	\$0	\$50,520		\$50,520	
Cable TV Fund Balance	\$681,286	\$19,534	\$0	\$0	\$0	\$700,820		\$700,820	
Special Revenue Non-Component Units	\$704,566	\$46,754	\$0	\$0	\$0	\$751,340	\$0	\$751,340	\$0
Total Special Revenue Non-Component Unit	\$2,833,644	(\$13,121)	\$2,104	\$0	\$0	\$2,822,627	\$0	\$2,822,627	\$0
<b>Total for Special Revenue Fund</b>	<b>\$3,492,985</b>	<b>\$466,788</b>	<b>\$2,104</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,961,877</b>	<b>\$0</b>	<b>\$3,961,877</b>	<b>\$0</b>
<b>DEBT SERVICE FUND</b>									
Debt Service Reserve Fund	\$763,507	(\$259,815)	\$0	\$0	\$0	\$503,692		\$503,692	
<b>Total for Debt Service Fund</b>	<b>\$763,507</b>	<b>(\$259,815)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$503,692</b>	<b>\$0</b>	<b>\$503,692</b>	<b>\$0</b>
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Parking Utility	\$1,095,525	(\$12,653)	\$0	\$0	\$0	\$1,082,872		\$905,726	\$177,146
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<b>TOTAL OF ALL FUNDS</b>	<b>\$99,788,470</b>	<b>\$3,900,492</b>	<b>\$6,296,842</b>	<b>\$6,294,738</b>	<b>\$1,800,000</b>	<b>\$103,691,066</b>	<b>\$1,800,000</b>	<b>\$82,293,426</b>	<b>\$19,597,640</b>