

GENERAL CITY BUDGET

2013

CITY OF WEST ALLIS

WISCONSIN

As Recommended by the Mayor

October 16, 2012

To Common Council:

The 2013 Budget for the City of West Allis as recommended herein has been prepared in accordance with Chapter 65.90 of the Wisconsin Statutes and Chapter I, Section 1.04 of the West Allis Municipal Code. The recommended budget presents the total budget for the City, including expenditures, revenues, staff authorizations, fund balances, debt analyses, tax levy, and tax rate.

General Fund revenues received by the City other than property taxes are recommended at \$22,786,618 for 2013, down \$195,776 from 2012, or .85% less. The 2013 revenue includes increases in several elements, including building/plumbing/electrical permits, interest earnings, and Water Utility tax equivalent payment. Decreases include state transportation/highway aids, court fines/costs, parking violations, and reserves applied. Total revenues (including Special Revenue, Enterprise, Debt, Capital, and Internal Service funds) are recommended at \$118,745,077 for 2013, up \$1,198,542 from 2012, or 1.02%.

The General Fund spending needed to operate the City is recommended at \$56,147,947 for 2013, up \$543,150 from 2012, or .98%. This increase is primarily due to employee wage increases. Staff authorizations for 2013 are recommended at approximately 520, up approximately 6 FTE's from what was authorized in 2012, which includes the rebudgeting of three (3) fire fighter positions. Total expenditures (including Special Revenue, Enterprise, Debt, Capital, and Internal Service funds) are recommended at \$119,609,864 for 2013, up \$1,391,084 from 2012, or 1.18%.

The 2012 operating property tax levy (that part of the total City property tax levy that is subject to State levy limits) for use in 2013 is \$35,217,329, down from \$35,278,403, a decrease of \$61,074 or .17%. The City operating tax levy for 2013 includes three tax levy elements: General Fund, Health Insurance Fund, and Parking Utility. (Two tax levies, for Debt and Tax Increment Financing, are not included in this amount.) The total property tax levy for the City, including all five tax levy components, is \$40,061,564, up from \$39,788,733, an increase of \$272,831, or .69%.

The City tax rate is recommended at an increase from \$9.75 per \$1,000 of assessed valuation to \$9.81 per \$1,000 of assessed valuation, an increase of \$.06 per \$1,000, or .62%. In 2012(2013), Assessed Valuation, including TIF value, is estimated to be increasing by \$4,453,500 from \$4,079,339,700 to \$4,083,793,200, an increase of \$4,453,500, or approximately .11%.

Below is listed a table showing the 2011(2012) City of West Allis tax rate, the 2012(2013) City of West Allis tax rate, the cost increase per \$1,000 in assessed valuation, and the cost increase for an example on a \$150,000 property (for City purposes only).

Taxing Unit	2011(12) Tax Rate	2012(13) Tax Rate	Cost Inc./(Dec.) In Tax Rate Per \$1,000 In Assessed Valuation	Based on property of \$150,000 Assessed Valuation Cost Increase in Dollars to you for 2013 Operational Taxes (2012 Tax Levy)		
City of West Allis (Responsibility of Mayor & Alderpersons)	\$9.75	\$9.81	\$.06 Increase	\$9.00	Increase	(.62% Increase)

Respectfully Submitted,
Dan Devine, Mayor

2013 MAYOR'S RECOMMENDED BUDGET SUMMARY HIGHLIGHTS

PROCESS

The City budget process for 2013 began on June 1, 2012. Budget guidelines were provided to all departments, divisions, and offices. Preparation of employee staffing and salary information was completed in mid-late July. Detail expenditure budgeting was completed in mid-late August. Among all the guidelines provided, the most important requirement was that initial budget submittals were to be no more than the 2012 budget. Most departments met this requirement. In cases where the guidelines were exceeded, explanations were discussed.

Initial review of departmental original budget expenditure requests were reviewed by the Mayor and CAO in September. Limited follow up discussions were conducted to work toward the spending and tax levy limits that apply in 2013. An effort was made to increase existing revenues and identify new revenues.

During the budget meetings with all departments, six (6) questions were asked in order to develop ideas, options, and consider all relevant factors. The following six (6) questions were asked:

1. How was the 2013 budget goal/requirement met in the initial budget submission if it was, in fact, met? If not, why not? What could be done further to meet the goal/requirement?
2. Are there any new revenue opportunities?
3. Were there any staffing changes?
4. What is the service effect or impact of the budget that was submitted?
5. If something else had to be cut, what would be recommended?
6. Since there is talk these days about less or limited government, are there any services that your department provides that could be considered "unnecessary," or "extra," or go beyond the basic threshold of providing core municipal services?

Many options identified during this above-described process for both revenues and expenditures were considered.

From these efforts, some revenue and expenditure considerations were available for use. The general principles applied in arriving at the final decisions in the 2013 Mayor's Recommended Budget were several. An overall balance of all things considered was applied. Some of the main points were as follows:

1. Each department's needs were individually analyzed.
2. Zero amount of increase was based on that analysis.
3. The effect and impact on services was carefully scrutinized.
4. Implementation of new, innovative ideas.

With the above process being used, decisions were made with regard to revenues and expenditures for the 2013 Mayor's Recommended budget. The following three sections of this report itemize the details of the main elements of both revenues and expenditures that frame the parameters of the document.

REVENUES

This first revenue section describes below what 2013 revenues decreased significantly from what had been budgeted in 2012. They are as follows:

1. Court Fines & Costs: down \$75,000
2. State Transportation/Highway Aids: down \$45,000
3. Parking Violations: down \$100,000
4. City Attorney Charges for Services: down \$25,000
5. General Fund Applied: down \$25,000
6. Reserves Applied: down \$325,000

This second revenue section describes below what 2013 revenues increased significantly from what had been budgeted in 2012. They are as follows:

1. Overnight Parking Permits: up \$25,000 (fee increase)
2. CAO Charges for Services: up \$25,000
3. Paramedic Aid: up \$25,000
4. Building, Plumbing & Electrical Permits: up \$75,000
5. Interest Earnings: up \$100,000
6. Water Utility Tax Equivalent Payment: up \$70,000

This third revenue section describes below what new revenues are included in the 2013 adopted revenues. There was one new revenue source.

1. Accident Crash Fee – \$25,000 (new fee)

Finally, there were other smaller, minor increases and decreases in other 2013 Mayor's Recommended Budget revenue items.

EXPENDITURES

Approximately nineteen (19) changes in ten (10) departmental budgets resulted in a net reduction totaling \$514,300 (this includes transfers, additions, and deletions). They were as follows:

1. Attorney (\$27,500) – decrease of \$27,500 from salary & wages (11.01) for deletion of .5 FTE Real Estate position. Work will now be contracted out by departments and charged to project costs.
2. Purchasing/Central Services (\$3,000) – decrease of \$3,000 from telephone usage (41.06).
3. Police (\$35,400) – increase of salary & wages grant credit (11.21) by \$50,000; increase of crossing guards contract by \$14,600 (30.04).
4. Fire (\$5,000) – increase in electric usage (41.04) by \$5,000; decrease in natural gas usage (41.05) by \$10,000.
5. Planning \$10,000 – increase of \$10,000 in salary & wages (11.01) to build non-federal funding support.
6. Building Inspections & Neighborhood Services \$35,000 – increase of \$10,000 in salary & wages (11.01) for future step increases for new employees; addition of \$25,000 for new FT Neighborhood Enhancement Facilitator for April-October (.5 FTE annual) for proactive neighborhood cleanup and improvements.
7. Library \$5,000 – increase of books & materials (52.02) by \$5,000.
8. Public Works (\$567,650) – decrease of \$6,000 in salary & wages (11.01) for Building/Inventory & Electrical Division for reduction in reclassification; decrease of \$25,000 in Building/Inventory & Electrical Division natural gas usage (41.05); decrease of \$500 in Building/Inventory & Electrical Division telephone usage (41.06); decrease of \$1,000 in Street & Sanitation Division consultants (30.02); decrease of \$352,650 from Fleet vehicle replacement (70.02); transfer of \$182,500 from Fleet vehicle replacement (70.02) to Capital Holding Account (70.70).
9. Engineering \$49,500 – addition of \$50,000 for new Energy/Sustainability Coordinator (1 FTE) in salary & wages (11.01) for energy savings and sustainability/greening implementations; decrease of \$500 from out-of-class (14.01).
10. Community Relations/Promotions \$25,000 – addition of \$25,000 for promotion, marketing, and branding program for City (30.04) to proactively build image of City.

Expenditures for the 2013 Mayor's Recommended Budget were changed in several respects from the 2012 City Budget. The chart below provides details by department/division or office, along with a description of the changes and the service effect/impact. The description includes staffing changes, dollar impact, and other pertinent information. The last column states for each department/division the service effect or impact of the changes.

Dept/Div/Office	Description of Change (including staffing, dollar impact, etc.)	Service Effect or Impact
Common Council	None	None
Mayor	None	None
City Attorney	Deleted .5 FTE Real Estate position.	Depts. to contract out real estate work as part of project costs.
Municipal Court	Bd. of Prisoners expenses up \$20K; postage down \$10K.	None
City Assessor	None	None
City Admin. Office	None	None
Information Technology	None	Expanded use of new web site & e-commerce.
Purchasing/Central Services	1. 50% of Capital Equip. replacement transferred back from Capital Accumulation Holding Acct. 2. Reduction of .5 FTE for Print Shop Asst.	1. \$62,500 transferred; half yr. loss of accumulation. 2. Only very slight reduction in service/response time.
Human Resources	Added 2 hrs to PT Secy. (.45 to .5: + .05 FTE).	Maintain staff response to increased demands (training, health care regulation, succession plng) Acts 10 & 38.
Finance	None	None
Clerk/Treasurer	None	None
Police & Fire Commission	Increase in advertising & medical tests.	Increase in recruitment due to turnover (+\$4,600).
Police	1. One new Dispatcher added (+1 FTE). 2. Increase in overnight parking fee. 3. Four squad cars out of Asset Forfeiture Acct.	1. Faster response to emergency calls. 2. +\$25,000 of revenue. 3. Savings of \$128,000.
Fire	1. 25% of vehicle replacement transferred back from Capital Accumulation Holding Account. 2. Three FF positions added back in. 3. Establishment of new accident crash fee. 4. Four Asst. Chief positions changed to 2 Deputy Chiefs, plus Training Officer and Fire Marshall.	1. \$50,000 transferred; half of amount loss for accumulation. 2. Union contract includes pension contribution. 3. +\$25,000 of revenue. 4. Improved organizational structure approved by Police & Fire Commission.
Planning (Development)	Building non-federal funding in salaries.	\$10,000 increase.
Bldg Insp & Nghbrhd Srves	1. Addition of new FT Neighborhood Enhancement Facilitator for April-October (.5 FTE).	1. +\$25,000 for proactive neighborhood cleanup & improvement.
Health	None	None
Senior Center	None	None

Dept/Div/Office	Description of Change (including staffing, dollar impact, etc.)	Service Effect or Impact
Library	None	None
Public Works	Portion of fleet vehicle replacement transferred back from Capital Accumulation Holding Account; other vehicles deleted.	\$182,500 transferred; \$352,650 deleted (delay in purchase of some vehicles & equipment).
Engineering	Addition of new Energy/Sustainability Coord. (1 FTE).	\$50,000 for energy savings & sustainability/greening implementation.
Comm Rels/ Promos/Celebs	Add vendor contract for promotion, marketing, branding.	\$25,000 for proactive image building.
Employee Fringe Benefits	1. Change in network from HNPOS to BHCG. (Savings estimated by Willis to be \$800,000 annually.) 2. Major part of fire fighters' employee share of State Pension contribution eliminated.	1. Budgeted expenditures exceed health insurance revenue sources. (Health Ins. Fund deficit in 2013 for fifth year.) 2. Reduction in retirement cost.
General Expense (audit, animal control, insurance) Claims	50% reduction in Capital Accumulation Holding Account.	\$300,000 transferred from three (3) departmental budgets (see note below on pages v. & vi. for details).
Cable Communications	None	Now doing web site video streaming.
Community Development	Federal CDBG funding not changing.	Same money for programs.
Rent Asst/Voucher	Federal Voucher and Rent Assistance funding increasing.	More money for programs.
HOME Program	Federal HOME funding increasing.	More money for programs.
Debt Fund	Increase in debt costs.	Debt service and levy \$323,100 higher.
Enterprise Funds	No rate increases included (see fund cover sheets).	Same charges for customer use.
Capital Projects/TIF Projects	Increase in TIF expenditures.	Improved tax base and job creation.
Internal Service (Liability & Health Insurance)	Health insurance costs decrease of 4.5%.	Insufficient health insurance revenue. (Use of Fund Balance again in 2013 for fifth straight year.)

One additional financial element that was used to stay within the State levy limit in the 2013 budget was the retention of the transfer of almost \$300,000 from three (3) departments' capital equipment replacement accounts into the Capital Accumulation Holding Account. These funds would remain budgeted for 2013 but NOT SPENT in 2013. This "savings" would offset a \$300,000 revenue item (Reserves Applied), which would not actually be used. The non-spending of the Capital Accumulation Holding Account and the non-receipt of the Reserves Applied both offset each other and therefore have no financial effect on the 2013 budget bottom line. If additional revenue is realized in 2013, further

adjustments to this transfer can be evaluated and implemented during 2013. (This is the third year that this method has been used, but in 2013, the amounts had been reduced by 50%.)

The three departments and the amounts transferred are as follows:

1. Purchasing/Central Services Division [\$62,500 – 50% of \$125,000 for radio/communication (\$37.5K) and phone systems (\$25K)].
2. Fire Dept. (\$50,000 – 25% of \$200,000 for fire vehicle replacement); \$150,000 remains funded.
3. Public Works Dept. (\$182,500 – 20.8% of \$878,600 for fleet vehicle replacement); top priority vehicles remain funded.

An analysis of the effect of using this financing technique has been evaluated and determined to be reasonable in light of the fact that it is only a temporary delay, particularly when compared to the possible use of other more extreme financial decisions in addressing the 2013 budget challenges.

SUMMARY

Overall, non-tax levy general fund revenues decreased by \$195,776 or .85%. \$300,000 of City Reserves (not to be actually used) and \$600,000 from the General Fund (to be used) are included in 2013 revenue. (Without the use of these two amounts, the 2013 tax levy and rate would be approximately .8% higher for the \$300,000 and approximately 1.6% higher for the \$600,000. In other words, the tax levy increase would have been 3.1% in 2013 rather than the .7% that it will be (a total of 2.4% higher). The general fund expenditures increased \$543,150 or approximately .98%. Staffing levels for authorized positions increased by 6 FTE's to approximately 520, three (3) of which were the rebudgeting of fire fighter positions.

The City's State Expenditure Restraint Program (ERP) limit is approximately 1.7% for 2013 (City at .98%); the State Tax Levy limit is estimated to be .1% for 2013 based on net new construction (City at .2% decrease). In addition to the net new construction levy limit, the Recommended Budget includes the use of approximately \$323,100 of debt issued after July 1, 2005. This added .85% to the total levy, for a net increase of slightly less than .7%. (Total eligible amount of debt issued after July 1, 2005 that could have been used is approximately \$3,773,000.)

The 2013 Recommended Budget package of the overall revenue increase and the overall expenditure increase resulted in a General Fund operating levy decrease of approximately \$61,074 or .17% (General, Health Insurance, and Parking). The tax levy for the Debt Fund is \$3,773,100, up \$323,100 or 9.37%. The TIF levy is \$1,071,135, up \$10,805 or 1.02%. The overall City levy of \$40,061,564 is up \$272,831 or .69%. The assessed value for the City (including TIF value) is increasing by approximately \$4,453,500 (.11%). The municipal only tax rate for the City is increasing from \$9.75 to \$9.81, or \$.06 per \$1,000 of assessed valuation, or .62%.

**CITY OF WEST ALLIS
2013 CITY BUDGET
INDEX**

	PAGE NO.
2013 REVENUES AND PRIOR YEAR COMPARISONS	2-5
COMPARISON OF 2013 EXPENDITURES WITH 2012 BUDGETED AND ADJUSTED EXPENDITURES	6-7
COMPARISON OF PRIOR YEARS EXPENSE WITH 2013 EXPENDITURES	8-9
SUMMARY OF ESTIMATED 2012 EXPENDITURE BALANCES	10-11
COMPARISON OF DEPARTMENTAL EXPENDITURES WITH SALARIES & FRINGE BENEFITS	12-13
REGULAR POSITIONS - 2013	14-15
OTHER POSITIONS - 2013	16
SUMMARY OF ACTUAL 2011 FUND BALANCES	17-20
SUMMARY OF ESTIMATED 2012 FUND BALANCES	21-24
STATEMENT OF DEBT MARGIN 12/31/12	25
25 YR. ANALYSIS OF DEBT PURPOSES 1988-2012	26-28
SCHEDULE OF 2013 GENERAL OBLIGATION DEBT	29
DETAILED COMPARATIVE ANALYSIS OF 2010 & 2011 CWA ACTUAL LEVIES AND 2012 CWA TAX LEVY	30
SUMMARY OF TAX LEVIES & COMPARATIVE ANALYSIS OF 2010 & 2011 ACTUAL RATES AND 2012	31
TAX RATE; COMPARATIVE TAX RATES (2003-2012) - CITY OF WEST ALLIS	
COMPARATIVE GROWTH STATISTICS - CITY OF WEST ALLIS	32
GENERAL, DEBT, SPECIAL REVENUE, ENTERPRISE, CAPITAL PROJECTS & INTERNAL SERVICE FUNDS INDEX	33

City of West Allis
2013 Revenues
With Comparison of Actual 2010, 2011, & 2012 Budgeted & Estimated Revenues

2010 Actual Revenues	2011 Actual Revenues	2012 Budgeted Revenues	2012 Estimated Revenues	2013 Revenues
-------------------------------------	-------------------------------------	---------------------------------------	--	--------------------------

Taxes

Real Estate & Personal Property	\$30,669,778	\$31,976,228	\$32,435,403	\$32,435,403	\$33,174,329
Mobile Home/Trailer	\$85,894	\$76,203	\$80,000	\$80,000	\$80,000
Hotel/Motel	\$33,556	\$44,659	\$33,000	\$33,000	\$40,000
State Sales Tax	\$932	(\$371)	\$0	\$0	\$0
Tax Equiv. - Physicians Office Tower	\$259,094	\$273,528	\$273,528	\$270,776	\$276,022
Tax Equiv. - Parking Structures	\$111,319	\$116,308	\$116,308	\$117,369	\$117,369
Tax Equiv. - Women's Pavilion	\$136,427	\$143,957	\$143,957	\$145,270	\$145,270
Tax Equiv. - Laboratory Equip - hosp	\$72,671	\$72,645	\$72,645	\$73,023	\$73,023
Other Tax Equivalent (Holie,Beths.)	\$143,226	\$154,456	\$150,000	\$156,989	\$155,895
Tax Equiv. - Voluntary PILOT	\$84,163	\$0	\$1,000	\$1,000	\$1,000
Tax Delinquencies & Penalties	\$328,370	\$351,895	\$300,000	\$300,000	\$300,000
Total Taxes	\$31,925,430	\$33,209,507	\$33,605,841	\$33,612,830	\$34,362,908

Intergovernmental Grants & Aids

State Shared Revenues	\$8,250,368	\$8,302,417	\$7,198,483	\$7,228,751	\$7,222,847
Expenditure Restraint Program	\$1,636,156	\$1,615,560	\$1,627,054	\$1,627,054	\$1,609,640
Exempt Computer Equipment	\$195,595	\$186,079	\$187,000	\$187,843	\$187,000
Fire Insurance Premiums Tax Rebates	\$136,225	\$142,425	\$135,000	\$150,996	\$140,000
Municipal Services Payment	\$201,506	\$209,144	\$200,000	\$208,039	\$200,000
State Fair - Expo Center	\$120,000	\$120,000	\$120,000	\$120,000	\$120,000
State Fair Service Contract	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
Transportation/Highway Aids	\$2,418,692	\$2,533,566	\$2,287,236	\$2,287,195	\$2,242,678
Milwaukee County Library	\$290,862	\$269,612	\$275,000	\$269,273	\$270,000
Total Grants & Aids	\$13,279,404	\$13,408,802	\$12,059,773	\$12,109,151	\$12,022,165

Licenses, Permits, Fees

Malt Beverage & Liquor	\$96,437	\$96,132	\$96,025	\$96,025	\$96,375
All Other Licenses	\$156,932	\$151,981	\$140,830	\$140,830	\$150,830
Bldg., Plumbg. & Electrical Permits	\$671,726	\$640,428	\$507,960	\$650,000	\$575,000
Planning & Development Fees	\$63,957	\$33,357	\$40,500	\$30,000	\$40,500
Overnight Parking Permits	\$350,350	\$337,335	\$370,100	\$360,000	\$395,100
Fire Inspection Fee	\$90,822	\$91,327	\$90,000	\$90,000	\$90,000
Landlord Tenant Fee	\$74,210	\$18,610	\$30,000	\$10,000	\$30,000
All Other Permits	\$59,742	\$72,600	\$53,975	\$59,338	\$59,775
Total Licenses, Permits, Fees	\$1,564,176	\$1,441,770	\$1,329,390	\$1,436,193	\$1,437,580

City of West Allis
2013 Revenues
With Comparison of Actual 2010, 2011, & 2012 Budgeted & Estimated Revenues

2010 Actual Revenues	2011 Actual Revenues	2012 Budgeted Revenues	2012 Estimated Revenues	2013 Revenues
----------------------------	----------------------------	------------------------------	-------------------------------	------------------

Penalties and Forfeitures

Court Fines & Costs	\$967,477	\$851,866	\$875,000	\$800,000	\$800,000
Parking Violations	\$1,013,309	\$870,809	\$1,150,000	\$1,100,000	\$1,050,000
Total Penalties and Forfeitures	\$1,980,786	\$1,722,675	\$2,025,000	\$1,900,000	\$1,850,000

Charges for Services

General Government	\$197,214	\$223,235	\$24,400	\$27,447	\$50,000
HIDTA Admin Fees	\$84,000	\$86,000	\$86,000	\$88,000	\$88,000
Resident & Non- Resident Ambulance Fee	\$1,369,862	\$1,422,883	\$1,322,500	\$1,350,000	\$1,352,500
Milwaukee County Paramedic Aid	\$187,945	\$190,000	\$180,000	\$180,000	\$180,000
MMSD Tunnel Rescue Admin Fee	\$225,499	\$1,591	\$0	\$0	\$0
Police	\$76,540	\$67,061	\$60,000	\$60,000	\$60,000
Fire	\$16,442	\$16,308	\$19,000	\$19,000	\$44,000
Health	\$237,485	\$211,228	\$226,553	\$226,553	\$226,553
Village of West Milw.-Health Servs. Agrmnt.	\$64,272	\$65,028	\$62,460	\$62,460	\$62,460
Senior Center	\$6,283	\$5,777	\$6,700	\$6,700	\$6,700
Public Works Services	\$81,087	\$76,827	\$58,000	\$58,000	\$60,000
Public Works Equipment Earnings	\$233,797	\$369,346	\$230,000	\$230,000	\$230,000
City Engineer	\$10	\$10	\$0	\$0	\$0
Finance	\$138	\$0	\$0	\$100	\$0
Information Technology	\$5,428	\$5,428	\$4,500	\$4,500	\$4,500
Print Shop	\$76,254	\$68,283	\$70,000	\$70,000	\$70,000
City Attorney	\$22,425	\$17,672	\$50,000	\$30,000	\$25,000
CAO	\$102,015	\$108,364	\$95,000	\$95,000	\$95,000
Library	\$89,223	\$95,471	\$88,300	\$88,300	\$88,300
City Clerk/Treasurer	\$2,467	\$2,599	\$2,600	\$2,600	\$2,600
Total Charges For Services	\$3,078,383	\$3,033,111	\$2,586,013	\$2,598,660	\$2,645,613

City of West Allis
2013 Revenues
With Comparison of Actual 2010, 2011, & 2012 Budgeted & Estimated Revenues

2010 Actual Revenues	2011 Actual Revenues	2012 Budgeted Revenues	2012 Estimated Revenues	2013 Revenues
----------------------------	----------------------------	------------------------------	-------------------------------	------------------

Miscellaneous Revenue

Interest on Investment	\$835,323	\$673,576	\$500,000	\$600,000	\$600,000
Interest on Special Assessments	\$2,886	\$2,839	\$1,500	\$2,000	\$1,500
Rental of City Property	\$65,038	\$74,570	\$70,000	\$70,000	\$70,000
Green Market Rentals	\$98,509	\$114,229	\$100,000	\$100,000	\$100,000
Other Sales	\$97,957	\$111,302	\$100,000	\$100,000	\$100,000
Hospital Transaction	\$2,285,000	\$0	\$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	\$3,734,712	\$1,326,515	\$1,121,500	\$1,222,000	\$1,221,500

Transfers and Reserve Funds Applied

Beloit Rd Housing Incentive Payment	\$110,803	\$130,930	\$111,000	\$130,000	\$111,000
Tax Equivalent-Water Utility	\$642,951	\$719,032	\$630,000	\$630,000	\$700,000
Storm Water Administrative Support	\$250,000	\$250,000	\$300,000	\$300,000	\$300,000
Solid Waste Administrative Support	\$0	\$100,000	\$100,000	\$100,000	\$100,000
Sanitary Sewer Administrative Support	\$0	\$0	\$50,000	\$50,000	\$50,000
Cable Administrative Support	\$275,000	\$275,000	\$350,000	\$350,000	\$350,000
Internal Service Fund - Liability Insurance	\$68,320	\$86,280	\$86,280	\$92,506	\$97,181
Operating Transfers	\$77,972	\$0	\$0	\$0	\$0
General Fund Applied	\$0	\$0	\$625,000	\$625,000	\$600,000
Reserves Applied	\$0	\$0	\$625,000	\$625,000	\$300,000
Total Reserve Funds Applied	\$1,425,047	\$1,561,242	\$2,877,280	\$2,902,506	\$2,608,181

Total General Fund Revenue

\$56,987,938	\$55,703,623	\$55,604,797	\$55,781,339	\$56,147,947
---------------------	---------------------	---------------------	---------------------	---------------------

Special Revenue Funds

Office of Cable Communications Revenues	\$671,821	\$715,482	\$600,000	\$600,000	\$600,000
Community Development Block Grant Program	\$1,361,692	\$1,865,729	\$1,269,194	\$1,269,194	\$1,294,255
Housing Assistance Programs	\$3,197,823	\$2,902,420	\$2,976,314	\$2,976,314	\$3,810,651
Federal & State Health Grants	\$471,658	\$484,120	\$401,320	\$486,869	\$455,615
Police & Fire Grants & Info. Tech. Jnt Vnt. & MMSD	\$2,429,213	\$2,137,623	\$2,061,127	\$2,098,703	\$1,964,323
FIRE First Ring Industrial Rdlvlpmt Enterprise	\$1,029,938	\$1,439,832	\$300,000	\$470,000	\$300,000
Total Special Revenue Funds	\$9,162,145	\$9,545,206	\$7,607,955	\$7,901,080	\$8,424,844

City of West Allis
2013 Revenues
With Comparison of Actual 2010, 2011, & 2012 Budgeted & Estimated Revenues

2010 Actual Revenues	2011 Actual Revenues	2012 Budgeted Revenues	2012 Estimated Revenues	2013 Revenues
----------------------------	----------------------------	------------------------------	-------------------------------	------------------

Capital Projects Fund

Capital Projects	\$4,061,997	\$3,780,440	\$4,083,000	\$4,083,000	\$4,124,000
TIF Projects	\$1,795,076	\$309,509	\$4,800,000	\$1,005,000	\$4,800,000
Total Capital Projects Fund	\$5,857,073	\$4,089,949	\$8,883,000	\$5,088,000	\$8,924,000

Debt Service Revenues

Real Estate & Personal Property	\$3,760,000	\$3,380,000	\$3,450,000	\$3,450,000	\$3,773,100
Hospital & TIF Financing Sources & Refunding	\$28,773,674	\$4,882,623	\$4,647,256	\$4,547,256	\$4,504,985
Total Debt Service	\$32,533,674	\$8,262,623	\$8,097,256	\$7,997,256	\$8,278,085

Enterprise Funds

Parking System	\$57,882	\$63,296	\$62,380	\$62,907	\$63,380
Beloit Rd Public Housing	\$386,743	\$5,570,366	\$406,639	\$359,084	\$376,916
Storm Sewer Program	\$3,690,162	\$3,612,251	\$3,921,858	\$3,944,579	\$3,919,321
Water Utility	\$7,163,851	\$7,388,709	\$7,368,453	\$7,561,545	\$7,543,538
Sanitary Sewer Utility	\$6,204,678	\$7,013,666	\$7,317,212	\$7,154,386	\$7,244,620
Solid Waste Fund	\$1,785,258	\$2,001,840	\$2,352,475	\$2,393,244	\$2,393,245
Total Enterprise Funds	\$19,288,574	\$25,650,128	\$21,429,017	\$21,475,745	\$21,541,020

Internal Service Fund

Employee Health Insurance Revenues	\$16,855,249	\$17,744,282	\$15,832,000	\$16,477,378	\$15,332,000
Liability Insurance Pool Revenues	\$67,928	\$86,280	\$92,510	\$92,506	\$97,181
Total Internal Service Revenues	\$16,923,177	\$17,830,562	\$15,924,510	\$16,569,884	\$15,429,181

TOTAL ALL CITY REVENUE

\$140,752,581	\$121,082,091	\$117,546,535	\$114,813,304	\$118,745,077
----------------------	----------------------	----------------------	----------------------	----------------------

CITY OF WEST ALLIS
Comparison of 2013 Expenditures With
2012 Budgeted Expenditures & 2012 Adjusted Expenditures

DEPARTMENT OR ACTIVITY	2013 Expenditures	% of Total Expend.	2012 Budgeted Expenditures	Increase or Decrease \$ Amount	%	2012 Adjusted Expenditures	Increase or Decrease \$ Amount	%
POLICY MAKING								
Common Council (elected)	99,440	0.18%	\$99,440	\$0	0.00%	\$99,440	\$0	0.00%
Mayor (elected)	80,396	0.14%	\$80,396	0	0.00%	\$80,896	(500)	-0.62%
TOTAL POLICY MAKING	\$179,836	0.32%	\$179,836	\$0	0.00%	\$180,336	(\$500)	-0.28%
LEGAL, JUDICIAL, VALUATION								
City Attorney (elected)	455,333	0.81%	\$483,133	(\$27,800)	-5.75%	\$483,133	(\$27,800)	-5.75%
Municipal Court (elected)	303,806	0.54%	\$293,806	10,000	3.40%	\$293,806	10,000	3.40%
City Assessor	351,787	0.63%	\$350,187	1,600	0.46%	\$365,387	(13,600)	-3.72%
TOTAL LEGAL, JUDICIAL, VALUATION	\$1,110,926	1.98%	\$1,127,126	(\$16,200)	-1.44%	\$1,142,326	(\$31,400)	-2.75%
ADMINISTRATION								
City Administrative Office	148,448	0.26%	\$148,463	(15)	-0.01%	148,463	(15)	-0.01%
Information Technology	769,602	1.37%	\$770,536	(934)	-0.12%	807,536	(37,934)	-4.70%
Purchasing/Central Services	541,113	0.96%	\$505,796	35,317	6.98%	525,296	15,817	3.01%
Human Resources	316,188	0.56%	\$316,009	179	0.06%	325,509	(9,321)	-2.86%
Finance	328,585	0.59%	\$328,585	0	0.00%	331,085	(2,500)	-0.76%
City Clerk/Treasurer	443,066	0.79%	\$440,651	2,415	0.55%	481,901	(38,835)	-8.06%
TOTAL ADMINISTRATION	\$2,547,002	4.54%	\$2,510,040	\$36,962	1.47%	\$2,619,790	(\$34,839)	-1.33%
HEALTH, SAFETY, CULTURE								
Police & Fire Commission	19,500	0.03%	\$14,900	\$4,600	30.87%	\$14,900	\$4,600	30.87%
Police Department	11,602,037	20.66%	\$11,612,647	(10,610)	-0.09%	\$11,615,647	(13,610)	-0.12%
Fire Department	8,496,896	15.13%	\$8,415,672	81,224	0.97%	\$8,476,058	20,838	0.25%
Planning (Development)	219,258	0.39%	\$209,350	9,908	4.73%	\$209,350	9,908	4.73%
Bldg Inspection & Zoning & Neighborhood Services	780,710	1.39%	\$758,065	22,645	2.99%	\$764,065	16,645	2.18%
Health Department	1,520,220	2.71%	\$1,520,243	(23)	0.00%	\$1,558,461	(38,241)	-2.45%
Senior Center	171,786	0.31%	\$171,786	0	0.00%	\$171,786	0	0.00%
Public Library	1,824,006	3.25%	\$1,818,524	5,482	0.30%	\$1,839,524	(15,518)	-0.84%
TOTAL HEALTH, SAFETY, CULTURE	\$24,634,413	43.87%	\$24,521,187	\$113,226	0.46%	\$24,649,791	(\$15,378)	-0.06%
PUBLIC WORKS, ENGINEERING								
Public Works	7,881,665	14.04%	\$7,668,449	\$213,216	2.78%	\$7,670,949	\$210,716	2.75%
Engineering	935,096	1.67%	\$886,600	48,496	5.47%	\$899,600	35,496	3.95%
TOTAL PUBLIC WORKS, ENGINEERING	\$8,816,761	15.70%	\$8,555,049	\$261,712	3.06%	\$8,570,549	\$246,212	2.87%

CITY OF WEST ALLIS
Comparison of 2013 Expenditures With
2012 Budgeted Expenditures & 2012 Adjusted Expenditures

DEPARTMENT OR ACTIVITY	2013 Expenditures	% of Total Expend.	2012 Budgeted Expenditures	Increase or Decrease \$ Amount	%	2012 Adjusted Expenditures	Increase or Decrease \$ Amount	%
GENERAL EXPENSE								
Promos and Celebrations	118,925	0.21%	\$92,925	26,000	27.98%	92,925	26,000	27.98%
Employee Fringe Benefits	16,784,750	29.89%	\$16,932,750	(148,000)	-0.87%	16,932,750	(148,000)	-0.87%
General Expenses	1,955,334	3.48%	\$1,685,884	269,450	15.98%	1,713,384	241,950	14.12%
TOTAL GENERAL EXPENSE	\$18,859,009	33.59%	\$18,711,559	\$147,450	0.79%	\$18,739,059	\$119,950	0.64%
TOTAL GENERAL FUND EXPENDITURES	\$56,147,947	100.00%	\$55,604,797	\$543,150	0.98%	\$55,901,851	\$284,045	0.51%
SPECIAL REVENUE FUNDS EXPENDITURES								
Office of Cable Communications	728,018	8.61%	715,057	12,961	1.81%	715,057	12,961	1.81%
Community Development Programs	1,294,255	15.31%	1,269,194	25,061	1.97%	1,269,194	25,061	1.97%
Housing Assistance Programs	3,810,651	45.08%	2,976,314	834,337	28.03%	2,976,314	834,337	28.03%
Federal & State Health Grants	455,615	5.39%	401,320	54,295	13.53%	486,869	(31,254)	-6.42%
Police & Fire Grants & Info. Tech. Int Vnt. & MMSD	1,964,323	23.24%	2,061,127	(96,804)	-4.70%	2,060,688	(96,365)	-4.68%
FIRE First Ring Industrial Rdvlpmnt Enterprise	200,000	2.37%	200,000	0	0.00%	200,000	0	0.00%
TOTAL SPECIAL REVENUE FUND EXPENDITURES	\$8,452,862	100.00%	\$7,623,012	\$829,850	10.89%	\$7,708,122	\$744,740	9.66%
CAPITAL PROJECTS FUND								
Capital Improvements	\$4,124,000	39.60%	\$4,083,000	\$41,000	1.00%	4,083,000	\$41,000	1.00%
TIF Improvements	6,289,507	60.40%	6,063,794	225,713	3.72%	6,063,794	225,713	3.72%
TOTAL CAPITAL PROJECT FUNDS EXPENDITURES	\$10,413,507	100.00%	\$10,146,794	\$266,713	2.63%	\$10,146,794	\$266,713	2.63%
DEBT SERVICE FUNDS								
General Debt Service Expenditures	\$3,932,076	46.99%	\$3,609,460	\$322,616	8.94%	3,609,460	\$322,616	8.94%
Hospital & TIF Debt Service Expenditures	4,436,009	53.01%	4,576,646	(\$140,637)	-3.07%	4,576,646	(\$140,637)	-3.07%
TOTAL DEBT SERVICE FUNDS EXPENDITURES	\$8,368,085	100.00%	\$8,186,106	\$181,979	2.22%	\$8,186,106	\$181,979	2.22%
ENTERPRISE FUND EXPENDITURES								
Parking System	64,787	0.33%	\$61,325	\$3,462	5.65%	61,325	\$3,462	5.65%
Beloit Rd Public Housing	265,916	1.38%	441,526	(175,610)	-39.77%	441,526	(175,610)	-39.77%
Storm Sewer Program	2,810,890	14.49%	2,621,478	189,412	7.23%	2,621,478	189,412	7.23%
Water Utility	7,424,038	38.28%	7,061,797	362,241	5.13%	7,061,797	362,241	5.13%
Sanitary Utility	6,553,286	33.79%	6,544,535	8,751	0.13%	6,544,535	8,751	0.13%
Solid Waste Fund	2,275,165	11.73%	2,305,900	(30,735)	-1.33%	2,305,900	(30,735)	-1.33%
TOTAL ENTERPRISE FUNDS EXPENDITURES	\$19,394,082	100.00%	\$19,036,561	\$357,521	1.88%	\$19,036,561	\$357,521	1.88%
INTERNAL SERVICE FUND								
Employee Health Insurance Fund	16,736,200	104.13%	17,529,000	(\$792,800)	-4.52%	17,529,000	\$0	0.00%
Liability Insurance Pool Expenditures	97,181	0.55%	92,510	\$4,671	5.05%	92,510	\$0	0.00%
TOTAL INTERNAL SERVICE FUND EXPENDITURES	\$16,833,381	104.13%	\$17,621,510	(\$788,129)	-4.47%	\$17,621,510	\$0	0.00%
TOTAL ALL CITY EXPENDITURES	\$119,609,864	100.00%	\$118,218,780	\$1,391,084	1.18%	\$118,600,944	\$1,834,998	1.55%

City of West Allis
Comparison of Prior Years Expense With 2013 Expenditures

DEPARTMENT OR ACTIVITY	2010 Actual	2011 Actual	2012 Estimated Expenditures	2013 Expenditure Requests	Mayoral Additions/ Deletions	2013 Mayoral Expenditures	2013 Expenditures
POLICY MAKING							
Common Council (elected)	\$271,440	\$272,750	\$99,440	99,440	\$0	\$99,440	\$99,440
Mayor (elected)	\$122,089	\$125,170	\$80,896	80,396	0	80,396	80,396
TOTAL POLICY MAKING	\$393,528	\$397,920	\$180,336	\$179,836	\$0	\$179,836	\$179,836
LEGAL, JUDICIAL, VALUATION							
City Attorney (elected)	\$667,661	\$662,378	\$483,133	483,133	(\$27,800)	\$455,333	\$455,333
Municipal Court (elected)	\$429,923	\$418,761	\$293,806	303,806	0	303,806	\$303,806
City Assessor	\$535,389	\$523,774	\$365,387	351,787	0	351,787	\$351,787
TOTAL LEGAL, JUDICIAL, VALUATION	\$1,632,974	\$1,604,913	\$1,142,326	\$1,138,726	(\$27,800)	\$1,110,926	\$1,110,926
ADMINISTRATION							
City Administrative Office	\$208,067	\$205,041	\$148,463	148,448	\$0	\$148,448	\$148,448
Information Technology	\$944,755	\$939,810	\$807,536	769,602	0	769,602	\$769,602
Purchasing/Central Services	\$653,490	\$996,618	\$525,296	544,113	(3,000)	541,113	\$541,113
Human Resources	\$445,927	\$422,838	\$325,509	316,188	0	316,188	\$316,188
Finance	\$483,777	\$450,647	\$331,085	328,585	0	328,585	\$328,585
City Clerk/Treasurer	\$582,653	\$549,788	\$481,901	443,066	0	443,066	\$443,066
TOTAL ADMINISTRATION	\$3,318,669	\$3,564,740	\$2,619,790	\$2,550,002	(\$3,000)	\$2,547,002	\$2,547,002
HEALTH, SAFETY, CULTURE							
Police & Fire Commission	\$5,528	\$32,821	\$14,900	19,500	\$0	\$19,500	\$19,500
Police Department	\$17,077,538	\$17,439,835	\$11,615,647	11,637,437	(35,400)	11,602,037	\$11,602,037
Fire Department	\$12,823,676	\$12,568,211	\$8,476,058	8,501,896	(5,000)	8,496,896	\$8,496,896
Planning (Development)	\$290,657	\$214,054	\$209,350	209,258	10,000	219,258	\$219,258
Bldg Inspection & Zoning & Neighborhood Services	\$1,158,175	\$1,161,282	\$764,065	745,710	35,000	780,710	\$780,710
Health Department	\$2,073,582	\$2,045,684	\$1,558,461	1,520,220	0	1,520,220	\$1,520,220
Senior Center	\$218,052	\$195,927	\$171,786	171,786	0	171,786	\$171,786
Public Library	\$2,127,286	\$2,166,594	\$1,839,524	1,819,006	5,000	1,824,006	\$1,824,006
TOTAL HEALTH, SAFETY, CULTURE	\$35,774,494	\$35,824,408	\$24,649,791	\$24,624,813	\$9,600	\$24,634,413	\$24,634,413
PUBLIC WORKS, ENGINEERING							
Public Works	\$9,803,846	\$9,956,768	\$7,670,949	8,449,315	(\$567,650)	\$7,881,665	\$7,881,665
Engineering	\$1,169,248	\$1,207,751	\$899,600	885,596	49,500	935,096	\$935,096
TOTAL PUBLIC WORKS, ENGINEERING	\$10,973,093	\$11,164,518	\$8,570,549	\$9,334,911	(\$518,150)	\$8,816,761	\$8,816,761

City of West Allis
Comparison of Prior Years Expense With 2013 Expenditures

DEPARTMENT OR ACTIVITY	2010 Actual	2011 Actual	2012 Estimated Expenditures	2013 Expenditure Requests	Mayoral Additions/ Deletions	2013 Mayoral Expenditures	2013 Expenditures
GENERAL EXPENSE							
Promos and Celebrations	\$85,101	\$83,956	\$92,925	93,925	25,000	118,925	\$118,925
Employee Fringe Benefits	\$326,782	\$552,288	\$16,932,750	16,784,750	0	16,784,750	\$16,784,750
General Expenses	\$2,801,489	\$924,499	\$1,713,384	1,955,334	0	1,955,334	\$1,955,334
TOTAL GENERAL EXPENSE	\$3,213,372	\$1,560,743	\$18,739,059	\$18,834,009	\$25,000	\$18,859,009	\$18,859,009
TOTAL GENERAL FUND EXPENDITURES	\$55,306,131	\$54,117,243	\$55,901,851	\$56,662,297	(\$514,350)	\$56,147,947	\$56,147,947
SPECIAL REVENUE FUNDS EXPENDITURES							
Office of Cable Communications	637,989	656,205	715,057	728,018	0	728,018	728,018
Community Development Programs	1,361,698	1,865,729	1,269,194	1,294,255	0	1,294,255	1,294,255
Housing Assistance Programs	2,791,901	3,992,983	2,976,314	3,810,651	0	3,810,651	3,810,651
Federal & State Health Grants	471,658	484,120	486,869	455,615	0	455,615	455,615
Police & Fire Grants & Info. Tech. Jnt Vnt. & MM5D	2,544,715	2,097,053	2,098,241	1,964,323	0	1,964,323	1,964,323
FIRE First Ring Industrial Rdvlpmnt Enterprise	531,278	253,044	150,000	200,000	0	200,000	200,000
TOTAL SPECIAL REVENUE FUND EXPENDITURES	\$8,339,239	\$9,349,134	\$7,695,675	\$8,452,862	\$0	\$8,452,862	\$8,452,862
CAPITAL PROJECTS FUND EXPENDITURES							
Capital Improvements	\$4,256,495	\$4,726,863	\$4,083,000	\$4,124,000	\$0	\$4,124,000	\$4,124,000
TIF Improvements	2,594,375	401,777	735,044	\$6,289,507	0	6,289,507	6,289,507
TOTAL CAPITAL PROJECTS FUNDS EXPENDITURE	\$6,850,870	\$5,128,640	\$4,818,044	\$10,413,507	\$0	\$10,413,507	\$10,413,507
DEBT							
General Debt Service Expenditures	\$11,607,196	\$3,645,421	\$3,556,610	\$3,932,076	\$0	\$3,932,076	\$3,932,076
Hospital & TIF Debt Service Expenditures	21,087,322	4,776,730	4,476,646	\$4,436,009	0	\$4,436,009	\$4,436,009
TOTAL DEBT SERVICE FUND EXPENDITURES	\$32,694,518	\$8,422,151	\$8,033,256	\$8,368,085	\$0	\$8,368,085	\$8,368,085
ENTERPRISE FUNDS EXPENDITURES							
Parking System	\$42,601	\$64,651	\$60,351	\$64,787	\$0	\$64,787	\$64,787
Beloit Rd Public Housing	446,679	526,808	307,696	\$265,916	0	265,916	\$265,916
Storm Water Program	2,474,013	2,504,241	2,598,400	\$2,810,890	0	2,810,890	\$2,810,890
Water Utility	6,743,384	6,883,372	6,965,509	\$7,424,038	0	7,424,038	\$7,424,038
Sanitary Sewer Utility	5,718,293	5,923,925	6,222,100	\$6,553,286	0	6,553,286	\$6,553,286
Solid Waste Fund	1,681,268	1,735,882	1,931,033	\$2,275,165	0	2,275,165	\$2,275,165
TOTAL ENTERPRISE FUNDS EXPENDITURES	\$17,106,238	\$17,638,879	\$18,085,089	\$19,394,082	\$0	\$19,394,082	\$19,394,082
INTERNAL SERVICE FUND							
Employee Health Insurance Fund	\$16,185,901	\$17,367,868	\$16,809,000	\$16,736,200	\$0	\$16,736,200	\$16,736,200
Liability Insurance Pool Expenditures	\$68,320	\$86,280	\$92,506	\$97,181	\$0	\$97,181	\$97,181
TOTAL INTERNAL SERVICE FUND EXPENDITURES	\$16,254,221	\$17,454,148	\$16,901,506	\$16,833,381	\$0	\$16,833,381	\$16,833,381
TOTAL ALL CITY EXPENDITURES	\$136,551,217	\$112,110,195	\$111,435,421	\$120,124,214	(\$514,350)	\$119,609,864	\$119,609,864

City of West Allis
Summary of 2012 Estimated Expenditure Balances

	2012 Adopted Expenditures	Carryovers & Transfers	2012 Adjusted Expenditures	2012 Estimated Expenditures	Est. 2012 Carryovers & Transfers*	Estimated Expend. Balances 12/31/2012
DEPARTMENT OR ACTIVITY						
POLICY MAKING						
Common Council	\$99,440	\$0	\$99,440	\$99,440	\$0	\$0
Mayor	80,396	500	80,896	\$80,896	0	0
TOTAL POLICY MAKING	\$179,836	\$500	\$180,336	\$180,336	\$0	\$0
LEGAL, JUDICIAL, VALUATION						
City Attorney (elected)	\$483,133	\$0	\$483,133	\$483,133	\$0	\$0
Municipal Court (elected)	293,806	0	293,806	\$293,806	0	0
City Assessor	350,187	15,200	365,387	\$365,387	0	0
TOTAL LEGAL, JUDICIAL, VALUATION	\$1,127,126	\$15,200	\$1,142,326	\$1,142,326	\$0	\$0
ADMINISTRATION						
City Administrative Office	\$148,463	\$0	\$148,463	\$148,463	\$0	\$0
Information Technology	770,536	37,000	807,536	\$807,536	0	0
Purchasing/Central Services	505,796	19,500	525,296	\$525,296	0	0
Human Resources	316,009	9,500	325,509	\$325,509	0	0
Finance	328,585	2,500	331,085	\$331,085	0	0
City Clerk/Treasurer	440,651	41,250	481,901	\$481,901	0	0
TOTAL ADMINISTRATION	\$2,510,040	\$109,750	\$2,619,790	\$2,619,790	\$0	\$0
HEALTH, SAFETY, CULTURE						
Police & Fire Commission	\$14,900	\$0	\$14,900	\$14,900	\$0	\$0
Police Department	11,612,647	3,000	11,615,647	\$11,615,647	0	0
Fire Department	8,415,672	60,386	8,476,058	\$8,476,058	0	0
Planning (Development)	209,350	0	209,350	\$209,350	0	0
Bldg Inspection & Zoning & Neighborhood Services	758,065	6,000	764,065	\$764,065	0	0
Health Department	1,520,243	38,218	1,558,461	\$1,558,461	0	0
Senior Center	171,786	0	171,786	\$171,786	0	0
Public Library	1,818,524	21,000	1,839,524	\$1,839,524	0	0
TOTAL HEALTH, SAFETY, CULTURE	\$24,521,187	\$128,604	\$24,649,791	\$24,649,791	\$0	\$0
PUBLIC WORKS, ENGINEERING						
Public Works:						
Public Works Programs	\$7,668,449	\$2,500	\$7,670,949	\$7,670,949	\$0	\$0
Engineering	886,600	13,000	899,600	\$899,600	0	0
TOTAL PUBLIC WORKS, ENGINEERING	\$8,555,049	\$15,500	\$8,570,549	\$8,570,549	\$0	\$0

City of West Allis
Summary of 2012 Estimated Expenditure Balances

	2012 Adopted Expenditures	Carryovers & Transfers	2012 Adjusted Expenditures	2012 Estimated Expenditures	Est. 2012 Carryovers & Transfers*	Estimated Expend. Balances 12/31/2012
GENERAL EXPENSE						
Promos and Celebrations	92,925	0	92,925	\$92,925	0	0
Employee Fringe Benefits	16,932,750	0	16,932,750	\$16,932,750	0	0
General Expenses	1,685,884	27,500	1,713,384	\$1,713,384	0	0
TOTAL GENERAL EXPENSE	\$18,711,559	\$27,500	\$18,739,059	\$18,739,059	\$0	\$0
TOTAL GENERAL FUND EXPENDITURES	\$55,604,797	\$297,054	\$55,901,851	\$55,901,851	\$0	\$0
SPECIAL REVENUE FUNDS EXPENDITURES						
Office of Cable Communications	715,057	0	715,057	\$715,057	0	0
Community Development Programs	1,269,194	0	1,269,194	\$1,269,194	0	0
Housing Assistance Programs	2,976,314	0	2,976,314	\$2,976,314	0	0
Federal & State Health Grants	401,320	0	486,869	\$486,869	0	0
Police & Fire Grants & Info. Tech. Jnt Vnt. & MMSD	2,061,127	0	2,060,688	\$2,098,241	0	(37,553)
FIRE First Ring Industrial Rdlvpmnt Enterprise	200,000	0	200,000	\$150,000	0	50,000
TOTAL SPECIAL REVENUE FUND EXPENITURES	\$7,623,012	\$0	\$7,708,122	\$7,695,675	\$0	\$12,447
CAPITAL PROJECTS FUND						
Capital Improvements	\$4,083,000	\$0	\$4,083,000	\$4,083,000	\$0	\$0
TIF Improvements	6,063,794	0	6,063,794	\$735,044	0	5,328,750
TOTAL CAPITAL PROJECTS FUNDS EXPENDITURES	\$10,146,794	\$0	\$10,146,794	\$4,818,044	\$0	\$5,328,750
DEBT						
General Debt Service Expenditures	\$3,609,460	\$0	\$3,609,460	\$3,556,610	\$0	\$52,850
Hospital & TIF Debt Service Expenditures	4,576,646	0	4,576,646	\$4,476,646	0	100,000
TOTAL DEBT SERVICE FUND EXPENDITURES	\$8,186,106	\$0	\$8,186,106	\$8,033,256	\$0	\$152,850
ENTERPRISE FUNDS EXPENDITURES						
Parking System	\$61,325	\$0	\$61,325	\$60,351	\$0	\$974
Beloit Rd Public Housing	441,526	0	441,526	307,696	0	133,830
Storm Sewer Program	2,621,478	0	2,621,478	2,598,400	0	23,078
Water Utility	7,061,797	0	7,061,797	6,965,509	0	96,288
Sanitary Utility	6,544,535	0	6,544,535	6,222,100	0	322,435
Solid Waste Fund	2,305,900	0	2,305,900	1,931,033	0	374,867
TOTAL ENTERPRISE FUNDS EXPENDITURES	\$19,036,561	\$0	\$19,036,561	\$18,085,089	\$0	\$951,472
INTERNAL SERVICE FUND						
Employee Health Insurance Fund	17,529,000	\$0	\$17,529,000	\$16,800,900	\$0	\$728,100
Liability Insurance Pool Expenditures	92,510	\$0	\$92,510	\$92,506	\$0	\$4
TOTAL INTERNAL SERVICE FUND EXPENDITURES	\$17,621,510	\$0	\$17,621,510	\$16,893,406	\$0	\$728,104
TOTAL ALL CITY EXPENDITURES	\$118,218,780	\$297,054	\$118,600,944	\$111,427,321	\$0	\$7,173,623

**Comparison of 2013 Dept. Expenditures with
Salaries & Fringe Benefits**

	2013 Expenditures	2013 Salaries	Salaries As a % of Expenditures	2013 Fringe Benefits	Fringes As a % of Salaries
DEPARTMENT OR ACTIVITY					
POLICY MAKING					
Common Council	\$99,440	\$76,840	77%	\$166,599	217%
Mayor	\$80,396	\$76,921	96%	37,862	49%
TOTAL POLICY MAKING	\$179,836	\$153,761	86%	\$204,461	133%
LEGAL, JUDICIAL, VALUATION					
City Attorney (elected)	\$455,333	\$424,733	93%	\$221,164	52%
Municipal Court (elected)	\$303,806	\$159,181	52%	74,998	47%
City Assessor	\$351,787	\$324,337	92%	160,208	49%
TOTAL LEGAL, JUDICIAL, VALUATION	\$1,110,926	\$908,251	82%	\$456,371	50%
ADMINISTRATION					
City Administrative Office	\$148,448	\$140,223	94%	\$69,249	49%
Information Technology	\$769,602	\$504,954	66%	247,401	49%
Purchasing/Central Services	\$541,113	\$302,963	56%	149,422	49%
Human Resources	\$316,188	\$292,098	92%	143,545	49%
Finance	\$328,585	\$314,955	96%	152,535	48%
City Clerk/Treasurer	\$443,066	\$333,961	75%	165,470	50%
TOTAL ADMINISTRATION	\$2,547,002	\$1,889,154	74%	\$927,622	49%
HEALTH, SAFETY, & CULTURE					
Police & Fire Commission	\$19,500	\$0	0%	\$0	0%
Police Department	\$11,602,037	\$10,595,418	91%	6,494,249	61%
Fire Department	\$8,496,896	\$7,900,813	93%	4,397,988	56%
Planning (Development)	\$219,258	\$203,810	93%	96,096	47%
Bldg Inspection & Zoning & Neighborhood Services	\$780,710	\$750,830	96%	342,410	46%
Health Department	\$1,520,220	\$1,424,440	94%	694,380	49%
Senior Center	\$171,786	\$134,856	79%	66,870	50%
Public Library	\$1,824,006	\$1,253,335	69%	621,479	50%
TOTAL HEALTH, SAFETY, & CULTURE	\$24,634,413	\$22,263,502	90%	\$12,713,471	57%

**Comparison of 2013 Dept. Expenditures with
Salaries & Fringe Benefits**

	2013 Expenditures	2013 Salaries	Salaries As a % of Expenditures	2013 Fringe Benefits	Fringes As a % of Salaries
PUBLIC WORKS, ENGINEERING					
Public Works:					
Public Works Programs	\$7,881,665	\$4,868,626	62%	\$2,416,703	50%
Engineering	\$935,096	\$861,616	92%	\$402,696	47%
TOTAL PUBLIC WORKS, ENGINEERING	\$8,816,761	\$5,730,242	65%	\$2,819,399	49%
TOTALS	\$37,288,938	\$30,944,910	83%	\$17,121,324	55%

*** Benefits**

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

Wisconsin Retirement: (represents Employer Share and Employer-Paid Employee share)

 General - 6.65% (6.65% + 0%)

 Elected Officials - 7.00% (7.00% + 0%)

 Police - 21.80% (15.15 = 9.75 + 5.4 and 6.65 + 0)

 Fire - 24.4% (17.75 = 12.35% + 5.4% and .65 + 3.0/6.0)

<p align="center">CITY OF WEST ALLIS 2013 REGULAR POSITIONS</p>
--

Regular Positions Per 2012 Budget	514.08
Net Positions Adjustments During/For 2012	0.00
	514.08
Less: Positions Dropped by Departments	-0.75
Add: Positions Requested by Departments	5.50
	518.83
Net Positions Adjustments by Mayor	1.50
Position Adjustments by Common Council	0.00
Regular Positions for 2013 Budget	520.33

Authorized for:	1970	744.00
	1975	677.00
	1980	656.50
	1985	629.50
	1990	571.35
	1995	554.20
	2000	558.57
	2005	526.20
	2010	518.04
	2011	517.73
	2012	514.08
	2013	520.33

**CITY OF WEST ALLIS
REGULAR POSITIONS
2013**

Department or Division	Total Positions							Police Assoc. Fire Assoc.	Labor Service	Admin. & Clerical	Nurses Engr.& Techn.	Prof. Superv. Conf.	Deputy & Asst. Service	Exec.& Mangrl. Service	Other
	2012 Auth.	2012 Adjmts.	2013 Dropped by Dept.	2013 Reqstd. by Dept.	2013 Adjmts. by Mayor	2013 Adjmts. by Council	2013 Auth.								
Mayor	1.25						1.25					0.25			1.00
City Attorney	6.25						6.25			0.50		4.75			1.00
Municipal Court	2.75						2.75			2.00					0.75
City Assessor	5.75						5.75			4.75				1.00	
Administration															
City Administrative Office	1.75						1.75					0.75		1.00	
Information Technology	9.00						9.00			5.00		3.00		1.00	
Purch./Central Serv.	6.00		(0.50)				5.50			4.50				1.00	
Human Resources	4.45			0.05			4.50					3.50		1.00	
Finance	5.35						5.35			3.40		0.95		1.00	
Clerk/Treasurer	5.75						5.75			4.25		1.50			
Police Department	158.55			1.00			159.55	113.00	2.00	25.55		16.00	2.00	1.00	
Fire Department	107.00			3.00			110.00	101.00				8.00		1.00	
Planning (Development)	2.33			0.70			3.03			0.57		1.36		1.10	
Bldg Insp & Nghbrhd Svcs	11.05				0.50		11.55			9.50		1.00		1.00	0.05
Health Department	24.90						24.90		1.00	9.95	9.05	2.90	1.00	1.00	
Senior Center	2.20						2.20		0.50			1.70			
Public Library	21.00			0.50			21.50		2.00	9.00		9.50		1.00	
Public Works															
Administration	4.25			0.25			4.50		2.00			1.00	1.00	0.50	
Building & Electrical	29.50						29.50		28.00				1.50		
Street & Sanitation	56.00						56.00		52.00			3.00	1.00		
Forestry	16.00						16.00		15.00				1.00		
Fleet Services	13.00						13.00		12.00				1.00		
Inventory Services	3.50						3.50		3.00				0.50		
Engineering	16.50		(0.25)		1.00		17.25			2.75	10.00	1.00	3.00	0.50	
TOTALS	514.08	0.00	(0.75)	5.50	1.50	0.00	520.33	214.00	117.50	81.72	19.05	60.16	12.00	13.10	2.80

**CITY OF WEST ALLIS
2013 OTHER POSITIONS**

Department or Division	Number of Positions						Type of Positions	
	2012 Auth.	2012 Adjmts.	2013 Dropped by Dept.	2013 Reqstd. by Dept.	2013 Adjmts. by Council	2013 Auth.	Existing (2012)	Deletions/New Request (2013)
Common Council	10.00					10.00	Alderpersons	--
Mayor	0.00					0.00	--	--
City Attorney	1.00					1.00	Legal Intern	--
Municipal Court	1.00					1.00	Supplm. Secy. Support	--
Administration								
Cable Communications	3.10					3.10	FT Cable Comm. Coord., FT Video Prod. Asst. III, FT Video Prod. Asst. II Clerk/Secy., Video Prod. Interns	--
Clerk/Treasurer	126.25					126.25	Election/Poll Workers (125), DepTr (.5), Clk III (.5), Clerk I (.25)	--
Finance	1.50					1.50	FT Grants Acct. Specialist	--
Bldg Insp & Nghbrhd Svcs	5.00					5.00	PT Plmbg. Insp., 2 Proj. Insp. (1.7 FTE/CDBG) & Two Clerks .75 (CDBG)	--
Development (includes Plng., Hsng. & Econ. Dev.)	11.00					11.00	Dir. of Dev., FT CD Mgr., Rehab. Spec., Hsng. Spec. (2), Prin. Sec., Clerk I (.5 FTE), Intern, Rehab Spec., Plnr. I/CD, Hsng. Tech.	--
Police Department	11.00					11.00	5 Commun. Aide, 3 Night Parking Takers, 1 PT Cleaner, Temp Clk, GA Clk	--
Fire Department	1.00					1.00	PT Clerical	--
Health Department	7.60					7.60	Mkt. Attnds., Pub. Hlth Anlyst, WIC Dir. Cl. Typ. (WIC), RN Pool, 1 PN Care Coord., 1 Nurse Job Share (MCH Grant), Pub. Hlth Nutr (2), Nurse (Prev. Gr.)	--
Public Library	30.00					30.00	Libr. Assts., Aides, Custodians, Pages	--
Public Works Operations								
Bldg. & Elec. Serv.	3.00					3.00	Laborers	--
Street & Sanitation	7.00					7.00	Laborers	--
Forestry	10.00					10.00	Laborers	--
Equip. Repair	1.00					1.00	Laborers	--
Inventory Services								
Water	24.00					24.00	Water Utility Employees, Fin. Billing Clk., Fin. Acct., Admin. Intern	--
Engineering	3.00					3.00	H.S. Co-op, College Co-op, Spec. Assmt. Clk (CIP)	--
TOTALS	256.45	0.00	0.00	0.00	0.00	256.45		

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

	Balance 1/1/2011	2011 Revenues (Expenses)	Transfers		Balance 12/31/2011	Resvrs To Be Used As Rev. in 12 budget	Resvrs Re- tained for Apprtd./Re- strctd.purp.	Unapprtd./ Unrestr. Balance 1/1/2012
			In	Out				
GENERAL FUND								
Unrestricted Fund Balance								
Unassigned - General Fund Balance	\$6,439,209	\$55,703,623	\$136,444	5	\$100,000	1		\$6,278,542
		<u>\$54,092,583</u>	\$635,000	7	\$1,208,155	2		
			\$344,778	9	\$200,493	4		
			\$239,604	10	\$625,000	6		
			\$1,300,700	2	\$149,575	8		
			\$159,137	17	\$297,054	11		
			\$552,871	8	\$642,315	12		
			\$181,000	5	\$100,000	13		
			\$20,000	17	\$2,485,000	14		
			\$2,285,000	3	\$8,000	15		
			\$200,610	3	\$2,011,259	3		
Assigned for Contingency Fund	\$2,800,000	\$0	\$200,493	4	\$317,444	5		\$2,683,049
Assigned for Liability Insurance	\$1,200,000	\$0	\$0		\$0		\$1,200,000	
Assigned for Land & Bldg. Acquisition	\$1,000,000	\$0			\$179,137	16,17	\$820,863	
Assigned for Capital Projects related to public access, green initiatives & internal rehabs.	\$492,000	\$0	\$8,000	15	\$0		\$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	
Assigned for 27th Payroll	\$1,611,357	\$0	\$100,000	1	\$0		\$1,711,357	
Assigned for Workers' Comp. Ins.	\$1,500,000	\$0	\$0		\$0		\$1,500,000	
Assigned for Gen'l Fund to be Applied to Reduce Tax Levy	\$1,600,000	\$0	\$625,000	6	\$635,000	7	\$625,000	\$965,000
Assigned for Cap. Accum-General	\$2,317,529	\$0	\$149,575	8	\$552,871	8	\$1,914,233	
Assigned for Productivity/Oper. Improvements	\$100,000	\$0	\$0		\$0		\$100,000	
Assigned for Strategic Plan Implementation	\$97,500	\$0	\$0		\$0		\$97,500	
Assigned for Dental Insurance	\$50,000	\$0	\$0		\$0		\$50,000	
Assigned for Tax Refund	\$100,000	\$0	\$0		\$0		\$100,000	
Non-Spendable Fund Balance								
for Carry-overs committed change	\$344,778	\$0	\$297,054	11	\$344,778	9	\$297,054	
for Encumbrances committed change	\$239,604	\$0	\$642,315	12	\$239,604	10	\$642,315	
for Receivables	\$2,485,610	\$0	\$3,746,259	3	\$2,485,610	3	\$3,746,259	
for Inventory/Prepaid Items	\$1,300,700	\$0	\$1,208,155	2	\$1,300,700	2	\$1,208,155	
Total for General Fund	\$30,793,287	\$1,611,040	\$15,616,995		\$15,616,995	\$29	\$32,404,327	\$8,961,591

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

	Balance 1/1/2011	2011 Revenues (Expenses)	In	Transfers Out	Balance 12/31/2011	Resvrs To Be Used As Rev. in 12 budget	Resvrs Re- tained for Apprtd./Re- strctd. purp.	Unapprtd./ Unrestr. Balance 1/1/2012
SPECIAL REVENUE FUND								
Restricted Fund Balances								
FIRE - First Ring Industrial Re-dvlpmt Enterprise	\$716,175	\$1,186,788	\$0	\$0	\$1,902,963		\$1,902,963	
Terchak Endowment Fund	\$978,143	(\$31,653)	\$0	\$0	\$946,490		\$946,490	
Component Units	\$1,694,318	\$1,155,135	\$0	\$0	\$2,849,453	\$0	\$2,849,453	\$0
Certificate & Voucher Programs, Fnd Bal. (CDA)	\$690,192	(\$14,475)	\$0	\$0	\$675,717		\$675,717	
Rental Rehab Fund Balance	\$432,709	\$0	\$0	\$0	\$432,709		\$432,709	
First Home Buyer	\$1,248,938	(\$957,328)	\$0	\$0	\$291,610		\$291,610	
Library Endowment	\$75,000	(\$36,171)	\$0	\$0	\$38,829		\$38,829	
WI Act 102 - & other EMS Grant Fund Balance	\$74,790	\$4,330	\$0	\$0	\$79,120		\$79,120	
Centennial Fund	\$0	\$0	\$0	\$0	\$0		\$0	
Miscellaneous Grants (Block/Health/Police)	\$0	\$42	\$0	\$0	\$42		\$42	
Special Revenue Non-Component Units	\$2,521,629	(\$1,003,602)	\$0	\$0	\$1,518,027	\$0	\$1,518,027	\$0
Committed Fund Balances								
Information Technology Joint Venture	\$49,431	\$18,820	\$0	\$0	\$68,251		\$68,251	
Cable TV Fund Balance	\$734,652	\$59,276	\$0	\$0	\$793,928		\$793,928	
Special Revenue Non-Component Units	\$784,083	\$78,096	\$0	\$0	\$862,179	\$0	\$862,179	\$0
Total Special Revenue Non-Component Uni	\$3,305,712	(\$925,506)	\$0	\$0	\$2,380,206	\$0	\$2,380,206	\$0
Total for Special Revenue Fund	\$5,000,030	\$229,629	\$0	\$0	\$5,229,659	\$0	\$5,229,659	\$0
DEBT SERVICE FUND								
Debt Service Reserve Fund	\$342,848	(\$159,528)	\$0	\$0	\$183,320		\$183,320	
Total for Debt Service Fund	\$342,848	(\$159,528)	\$0	\$0	\$183,320	\$0	\$183,320	\$0
ENTERPRISE FUND - Retained Earnings								
Water Utility	\$15,021,643	\$515,580	\$0	\$0	\$15,537,223		\$13,067,846	\$2,469,377
Parking Utility	\$1,098,154	(\$1,355)	\$0	\$0	\$1,096,799		\$905,726	\$191,073
Solid Waste Fund	\$1,263,556	\$265,961	\$0	\$0	\$1,529,517		\$267,976	\$1,261,541
Storm Water Program	\$29,869,463	\$1,108,010	\$0	\$0	\$30,977,473		\$29,638,351	\$1,339,122
Sanitary Sewer	\$12,117,649	\$1,089,741	\$0	\$0	\$13,207,390		\$10,609,214	\$2,598,176
Beliot Rd. Public Housing	\$771,433	\$5,043,558	\$0	\$0	\$5,814,991		\$389,660	\$5,425,331
Total for Enterprise Fund	\$60,141,898	\$8,021,495	\$0	\$0	\$68,163,393	\$0	\$54,878,773	\$13,284,620
CAPITAL PROJECTS FUND								
Project Fund - TIFs	\$1,491,565	(\$92,268)	\$0	\$0	\$1,399,297		\$1,399,297	
Project Fund - General	(\$168,934)	(\$946,424)	\$0	\$0	(\$1,115,358)		(\$1,115,358)	
Total for Capital Projects Fund	\$1,322,631	(\$1,038,692)	\$0	\$0	\$283,939	\$0	\$283,939	\$0
INTERNAL SERVICE FUND								
Health Insurance	\$7,266,428	\$376,793	\$0	\$0	\$7,643,221		\$3,160,261	\$4,482,960
Internal Service Reserve - Liability Insurance	\$3,244,299	\$0	\$0	\$0	\$3,244,299			\$3,244,299
Total for Internal Service Fund	\$10,510,727	\$376,793	\$0	\$0	\$10,887,520	\$0	\$3,160,261	\$7,727,259
TOTAL OF ALL FUNDS	\$108,111,421	\$9,040,737	\$15,616,995	\$15,616,995	\$117,152,158	\$625,000	\$86,553,688	\$29,973,470

KEY TO 2011 FUND BALANCE NOTATIONS

- 1 Transfer to Reserved for 27th Payroll
- 2 Transfer to Reserved for Inventory/Prepaid Items
- 3 Transfer to Reserve for Receivables - includes Hospital Investment & Beloit Rd Investment
- 4 Transfer to Contingency Fund (see related transaction page)
- 5 Transfer from Contingency Fund (see related transaction page)
- 6 Transfer to 2012 and future Tax Levy Reduction
- 7 Transfer in - 2011 Tax Levy reduction \$625,000
- 8 Transfer to Designated for Cap. Accum Account (see related transaction page)
- 9 Rev 2010 Transfer to Designated for Carry-overs
- 10 Rev 2010 Transfer to Reserve for Encumbrances
- 11 Estimated 2011 Transfer to Designated for Carry-overs
- 12 Estimated 2011 Transfer to Reserve for Encumbrances
- 13 Transfer to Designated for Public Works Capital Projects reservation
- 14 Transfer to Post Retirement Benefits
- 15 Transfer to Reserve for Capital Projects related to Public Access, green initiatives, & internal rehabs
- 16 Transfer from Land & Bldg Fund to pay Delq Taxes for Leisure Inv property
- 17 Transfer from Fund Balance to repay Land & Bldg Fund

**City of West Allis
Contingency Fund
Statement of Transactions
12/31/2011**

Account 100-0000-371-20-00

Contingency Fund Balance - 1/1/11 \$2,800,000

Transfers From General Fund:

Police - (4) vehicles R2010-0251	\$84,600
Fleet PW - Industrial Marketing R-2010-0262	\$115,893

to level of to approximately 5%

Total Additions:	\$200,493
------------------	-----------

Transfers to General Fund for 2011 Approved Requests:

Fire 2011-0050 Ambulances	\$42,000
Police TIPS Software (Parking Tickets) 2011-0123	\$9,000
Police - (4) vehicles R2011-0210	\$85,444
City Hall Roof (R2011-0201)	\$181,000

Total Reductions	\$317,444
------------------	-----------

Contingency Balance - 12/31/11	\$2,683,049
--------------------------------	-------------

Designated for Cap. Accum -General

Account 100-0000-345.05-00

	1/1/2011	Increases 2011	Decreases 2011	12/31/2011
Assessor (05):				
Software/Hardware Replacement	\$15,000	\$0	\$0	\$15,000
Information Services Division (11):				
Computer & Networking (70-03)	\$28,079	\$0	\$0	\$28,079
AS400 (70-03)	\$34,268	\$0	\$0	\$34,268
Purchasing Division (12):				
Radio Communications/Digital (100-1202-517.70-03)	\$875,455	\$0	-\$72,839	\$802,616
Phone System (100-1202-517.70-25)	\$555,715	\$0	-\$322,891	\$232,824
911 System/Reverse-Digital Communication System (70-03)	\$105,213	\$0	-\$3,875	\$101,338
Printing Equipment (100-1203-517.70-03)	\$78,041	\$7,000	\$0	\$85,041
Optical/CD-Rom Imaging Equip. (70-03)	\$23,688	\$0	\$0	\$23,688
City Clerk/Treasurer (15):				
Voting Machine (100-1502-514.70-03)	\$105,038	\$5,000	\$0	\$110,038
Fire Department (22):				
Fire Vehicles (100-2201-522.70-03)	\$164,768	\$100,000	-\$153,266	\$111,502
SCBA Replacement (100-2201-522.70-05)	\$199,435	\$25,000	\$0	\$224,435
Defibrillators replacement (100-2201-522.70-05)	\$4,588	\$1,575	\$0	\$6,163
Gas Meters (70-05)	\$1,871	\$0	\$0	\$1,871
Mobil Equipment	\$50,000	\$0	\$0	\$50,000
Library (35):				
Vehicle (100-3507-555.70-02)	\$24,000	\$3,000	\$0	\$27,000
Self Check System (100-3505-555.70-01)	\$20,900	\$5,000	\$0	\$25,900
Engineering Department (46):				
Computer & Networking	\$11,000	\$0	\$0	\$11,000
Vehicle (100-4601-533.70-02)	\$20,470	\$3,000	\$0	\$23,470
	\$2,317,529	\$149,575	-\$552,871	\$1,914,233

CITY OF WEST ALLIS
Summary of Fund Balances
Estimated 12/31/2012

	Balance 1/1/2012	2012 Revenues (Expenses)	Transfers		Balance 12/31/2012	Resvrs To Be Used As Rev. in 13 budget	Resvrs Re- tained for Apptd./Re- strctd.purp.	Unappprtd./ Unrestr. Balance 1/1/2012
			In	Out				
GENERAL FUND								
Unrestricted Fund Balance								
Unassigned - General Fund Balance	\$6,278,542	\$55,781,339	\$342,723	5	\$100,000	1		\$3,553,966
		-\$55,501,851	\$625,000	7	\$1,208,155	2		
			\$297,054	9	\$627,444	4		
			\$642,315	10	\$625,000	6		
			\$1,208,155	2	\$144,575	8		
			\$150,000	16	\$300,000	11		
			\$0	8	\$600,000	12		
			\$0	5	\$100,000	13		
					\$235,000	14		
					\$0	15		
					\$329,137	17		
					\$2,000,000	3		
			\$75,000		\$75,000			
Assigned for Contingency Fund	\$2,683,049	\$0	\$627,444	4	\$342,723	5		\$2,967,770
Assigned for Liability Insurance	\$1,200,000	\$0	\$0		\$0		\$1,200,000	
Assigned for Land & Bldg. Acquisition	\$820,863	\$0	\$329,137	17	\$150,000	16	\$1,000,000	
Assigned for Capital Projects related to public access, green initiatives & internal rehabs.	\$500,000	\$0	\$0	15	\$0		\$500,000	
Assigned for Public Works Capital Replacements such as boilers/carpet/roofs/chillers	\$200,000	\$0	\$100,000	13	\$300,000		\$300,000	
Assigned for Post Retirement Benefits	\$7,765,000	\$0	\$235,000	14	\$0		\$8,000,000	
Assigned for 27th Payroll	\$1,711,357	\$0	\$100,000	1	\$0		\$1,811,357	
Assigned for Workers' Comp. Ins.	\$1,500,000	\$0	\$0		\$0		\$1,500,000	
Assigned for Gen'l Fund to be Applied to Reduce Tax Levy	\$1,590,000	\$0	\$625,000	6	\$625,000	7	\$300,000	\$1,290,000
Assigned for Cap. Accum -General	\$1,914,233	\$0	\$144,575	8	\$0	8	\$2,058,808	
Assigned for Safety, Productivity/Oper. Improvmt:	\$100,000	\$0	\$75,000	18	\$75,000	18	\$100,000	
Assigned for Strategic Plan Implementation	\$97,500	\$0	\$0		\$0		\$97,500	
Assigned for Dental Insurance	\$50,000	\$0	\$0		\$0		\$50,000	
Assigned for Tax Refund	\$100,000	\$0	\$0		\$0		\$100,000	
Non-Spendable Fund Balance								
for Carry-overs committed change	\$297,054	\$0	\$300,000	11	\$297,054	9	\$300,000	
for Encumbrances committed change	\$642,315	\$0	\$600,000	12	\$642,315	10	\$600,000	
for Receivables	\$3,746,259	\$0	\$2,000,000	3	\$0	3	\$5,746,259	
for Inventory/Prepaid Items	\$1,208,155	\$0	\$1,208,155	2	\$1,208,155	2	\$1,208,155	
Total for General Fund	\$32,404,327	\$279,488	\$9,684,558		\$9,684,558	##	\$32,683,815	\$6,521,736
SPECIAL REVENUE FUND								
Restricted Fund Balances								
FIRE - First Ring Industrial Re-dvlpmnt Enterprise	\$1,902,963	\$320,000	\$0		\$0		\$2,222,963	
Terchak Endowment Fund	\$946,490	\$0	\$0		\$0		\$946,490	
Component Units	\$2,849,453	\$320,000	\$0		\$0		\$3,169,453	\$0
Certificate & Voucher Programs, Fnd Bal. (CDA)	\$675,717	\$0	\$0		\$0		\$675,717	
Rental Rehab Fund Balance	\$432,709	\$0	\$0		\$0		\$432,709	
First Home Buyer	\$291,610	\$0	\$0		\$0		\$291,610	

CITY OF WEST ALLIS
Summary of Fund Balances
Estimated 12/31/2012

	Balance 1/1/2012	2012 Revenues (Expenses)	In	Transfers Out	Balance 12/31/2012	Resvrs To Be Used As Rev. in 13 budget	Resvrs Re- tained for Apprtd./Re- strctd.purp.	Unapprtd./ Unrestr. Balance 1/1/2012
Library Endowment	\$38,829	\$0	\$0	\$0	\$38,829		\$38,829	
WI Act 102 - & other EMS Grant Fund Balance	\$79,120	\$0	\$0	\$0	\$79,120		\$79,120	
Centennial Fund	\$0	\$0	\$0	\$0	\$0		\$0	
Miscellaneous Grants (Block/Health/Police)	\$42	\$0	\$0	\$0	\$42		\$42	
Special Revenue Non-Component Units	\$1,518,027	\$0	\$0	\$0	\$1,518,027	\$0	\$1,518,027	\$0
Committed Fund Balances								
Information Technology Joint Venture	\$68,251	\$18,700	\$0	\$0	\$86,951		\$86,951	
Cable TV Fund Balance	\$793,928	(\$115,057)	\$0	\$0	\$678,871		\$678,871	
Special Revenue Non-Component Units	\$862,179	(\$96,357)	\$0	\$0	\$765,822	\$0	\$765,822	\$0
Total Special Revenue Non-Component Unit	\$2,380,206	(\$96,357)	\$0	\$0	\$2,283,849	\$0	\$2,283,849	\$0
Total for Special Revenue Fund	\$5,229,659	\$223,643	\$0	\$0	\$5,453,302	\$0	\$5,453,302	\$0
DEBT SERVICE FUND								
Debt Service Reserve Fund	\$183,320	(\$36,000)	\$0	\$0	\$147,320		\$147,320	
Total for Debt Service Fund	\$183,320	(\$36,000)	\$0	\$0	\$147,320	\$0	\$147,320	\$0
ENTERPRISE FUND - Retained Earnings								
Water Utility	\$15,537,223	\$596,035	\$0	\$0	\$16,133,258		\$13,141,782	\$2,991,476
Parking Utility	\$1,096,799	\$2,566	\$0	\$0	\$1,099,355		\$905,726	\$193,629
Solid Waste Fund	\$1,529,517	\$462,211	\$0	\$0	\$1,991,728		\$237,616	\$1,754,112
Storm Water Program	\$30,977,473	\$1,346,179	\$0	\$0	\$32,323,652		\$29,520,582	\$2,803,070
Sanitary Sewer	\$13,207,390	\$932,286	\$0	\$0	\$14,139,676		\$10,804,981	\$3,334,695
Beliot Rd. Public Housing	\$5,814,991	\$51,388	\$0	\$0	\$5,866,379		\$0	\$5,866,379
Total for Enterprise Fund	\$68,163,393	\$3,390,655	\$0	\$0	\$71,554,048	\$0	\$54,610,687	\$16,943,361
CAPITAL PROJECTS FUND								
Project Fund - TIF's	\$1,399,297	(\$92,268)	\$0	\$0	\$1,307,029		\$1,307,029	
Project Fund - General	(\$1,115,358)	(\$946,424)	\$0	\$0	(\$2,061,782)		(\$2,061,782)	
Total for Capital Projects Fund	\$283,939	(\$1,038,692)	\$0	\$0	(\$754,753)	\$0	(\$754,753)	\$0
INTERNAL SERVICE FUND								
Health Insurance	\$7,643,221	(\$331,722)	\$0	\$0	\$7,311,499		\$3,160,261	\$4,151,238
Internal Service Reserve - Liability Insurance	\$3,244,299	\$0	\$0	\$0	\$3,244,299			\$3,244,299
Total for Internal Service Fund	\$10,887,520	(\$331,722)	\$0	\$0	\$10,555,798	\$0	\$3,160,261	\$7,395,537
TOTAL OF ALL FUNDS	\$117,152,158	\$2,487,372	\$9,684,558	\$9,684,558	\$119,639,530	\$300,000	\$88,478,896	\$30,860,634

KEY TO 2012 FUND BALANCE NOTATIONS

- 1 Transfer to Reserved for 27th Payroll
- 2 Transfer to Reserved for Inventory/Prepaid Items
- 3 Transfer to Reserve for Receivables - includes Hospital Investment & Beloit Rd Investment
- 4 Transfer to Contingency Fund (see related transaction page)
- 5 Transfer from Contingency Fund (see related transaction page)
- 6 Transfer to 2013 and future Tax Levy Reduction
- 7 Transfer in - 2012 Tax Levy reduction \$625,000
- 8 Transfer to Designated for Cap. Accum Account (see related transaction page)
- 9 Rev 2011 Transfer to Designated for Carry-overs
- 10 Rev 2011 Transfer to Reserve for Encumbrances
- 11 Estimated 2012 Transfer to Designated for Carry-overs
- 12 Estimated 2012 Transfer to Reserve for Encumbrances
- 13 Transfer to Designated for Public Works Capital Projects reservation
- 14 Transfer to Post Retirement Benefits
- 15 Transfer to Reserve for Capital Projects related to Public Access, green initiatives, & internal rehabs
- 16 Transfer from Land & Bldg Fund to pay for municipal court modifications
- 17 Transfer from Fund Balance to repay Land & Bldg Fund transfer in 2011 and 2012 court modifications
- 18 Transfer from Safety, Productivity/Operational Imprv to General Fund for Fire Dept patient transport cots and space heaters to be purchased in 2012, replenish fund by 12/31/2012

**City of West Allis
Contingency Fund
Statement of Transactions
Estimate 12/31/2012**

Account 100-0000-371-20-00

Contingency Fund Balance - 1/1/12 \$2,683,049

Transfers From General Fund:

Fire 2011-0050 Ambulances \$42,000
Police - (4) vehicles R2011-0210 \$85,444

to level of to approximately 5% \$500,000

Total Additions: \$627,444

Transfers to General Fund for 2012 Approved Requests:

Elections 2012-0104 Recall Elections (2) \$50,000
City Attorney 2012-0157 Litigation costs \$5,000
Police - 2012-0158 Police Chief recruitment \$5,000
Historical Society Roof (R2012-0162) \$88,500
Public Works/Storm Water Fund (2012-0192)--sweeper \$194,223

Total Reductions \$342,723

Contingency Balance - 12/31/12 \$2,967,770

Designated for Cap. Accum -General

Account 100-0000-345.05-00

	1/1/2012	Increases 2012	Decreases 2012	12/31/2012
Assessor (05):				
Software/Hardware Replacement	\$15,000	\$0	\$0	\$15,000
Information Services Division (11):				
Computer & Networking (70-03)	\$28,079	\$0	\$0	\$28,079
AS400 (70-03)	\$34,268	\$0	\$0	\$34,268
Purchasing Division (12):				
Radio Communications/Digital (100-1202-517.70-03)	\$802,616	\$0	\$0	\$802,616
Phone System (100-1202-517.70-25)	\$232,824	\$0	\$0	\$232,824
911 System/Reverse-Digital Communication System (70-03)	\$101,338	\$0	\$0	\$101,338
Printing Equipment (100-1203-517.70-03)	\$85,041	\$10,000	\$0	\$95,041
Optical/CD-Rom Imaging Equip. (70-03)	\$23,688	\$0	\$0	\$23,688
City Clerk/Treasurer (15):				
Voting Machine (100-1502-514.70-03)	\$110,038	\$5,000	\$0	\$115,038
Fire Department (22):				
Fire Vehicles (100-2201-522.70-03)	\$111,502	\$100,000	\$0	\$211,502
SCBA Replacement (100-2201-522.70-05)	\$224,435	\$25,000	\$0	\$249,435
Defibrillators replacement (100-2201-522.70-05)	\$6,163	\$1,575	\$0	\$7,738
Gas Meters (70-05)	\$1,871	\$0	\$0	\$1,871
Mobil Equipment	\$50,000	\$0	\$0	\$50,000
Library (35):				
Vehicle (100-3507-555.70-02)	\$27,000	\$0	\$0	\$27,000
Self Check System (100-3505-555.70-01)	\$25,900	\$0	\$0	\$25,900
Engineering Department (46):				
Computer & Networking	\$11,000	\$0	\$0	\$11,000
Vehicle (100-4601-533.70-02)	\$23,470	\$3,000	\$0	\$26,470
	<u>\$1,914,233</u>	<u>\$144,575</u>	<u>\$0</u>	<u>\$2,058,808</u>

**CITY OF WEST ALLIS
STATEMENT OF DEBT LIMITATION MARGIN
AS OF DECEMBER 31, 2012**

GENERAL CITY

Equalized Valuation of Taxable Property in City as of January 1, 2012	\$3,738,930,800
---	-----------------

Ratio of Legal Debt Limit	5%
---------------------------	----

Legal Debt Limit	\$186,946,540
------------------	---------------

Present Debt

General Obligation Bonds & Notes for		
City	(8.44% of Limit)	\$15,785,000
General Obligation Bonds & Notes for		
Pension	3.38% of Limit)	6,320,000
General Obligation Bonds for		
TIF's	16.65% of Limit)	\$31,121,111
General Obligation Bonds & Notes for		
Enterprise Funds	13.00% of Limit)	\$24,293,727
Total General Obligation Bonds		
& Notes for City Purposes	(41.47% of Limit)	\$77,519,838

Prommissory Notes & G.O. Bonds for		
Hospital	(0.48% of Limit)	\$890,000

Total City Purposes & Hospital (41.94% of Limit)	\$78,409,838
---	--------------

Remaining Legal Debt Margin	58.06%	\$108,536,702
-----------------------------	--------	---------------

City of West Allis
25 YR. ANALYSIS OF DEBT PURPOSES (1988 - 2012)

Year	Issue	Amount of Issue	Water Works	Storm Sewers	General Capital	Sanitary Sewers	Other
1988A	Notes	3,290,000	290,000	1,052,670	469,450	0	1,477,880
1988A	Notes	1,325,000	0	0	0	0	1,325,000
1989A	Notes	3,500,000	0	0	0	0	3,500,000
1989B	Notes	2,120,000	120,000	517,120	1,414,910	0	67,970
1990	Notes	2,400,000	400,000	462,800	1,490,280	0	46,920
1991A	Notes	2,700,000	700,000	602,550	1,365,720	0	31,730
1991B	Bonds	16,000,000	0	0	0	0	16,000,000
1992A	Notes	80,000	2,550	9,333	929	3,965	83,223
1992B	Notes	3,000,000	1,000,000	254,230	1,546,310	0	199,460
1992C	Bonds	8,500,000	0	0	0	0	8,500,000
1993A	Notes	3,200,000	825,000	897,295	1,102,705	0	375,600
1993B	Bonds	6,500,000	0	0	0	0	6,500,000
1994A	Notes	5,725,000	200,000	450,000	1,350,000	0	3,725,000
1994B	Bonds	1,575,000	0	0	0	0	1,575,000
1994C	Notes	3,000,000	0	0	0	0	3,000,000
1994D	Bonds	1,725,000	0	0	0	0	1,725,000
1994E	Bonds	3,645,000	0	0	0	0	3,645,000
1995A	Notes	3,625,000	125,000	744,952	1,255,048	0	1,500,000
1995B	State Loan	750,000	0	0	0	0	750,000
1996A	Notes	3,355,000	500,000	511,899	1,385,101	0	958,000
1996B	Notes	995,000	0	0	0	0	995,000
1996C	Ref. Notes	3,590,000	148,817	492,002	357,660	0	2,591,521
1996D	Notes	6,600,000	0	0	0	0	6,600,000
1997A	Notes	2,845,000	200,000	0	1,600,000	400,000	645,000
1997B	Notes	1,205,000	0	0	0	0	1,205,000
1998A	Notes	1,950,000	0	0	1,950,000	0	0
1998B	Bonds	1,425,000	500,000	0	0	925,000	0
1998C	Ref. Notes	1,740,000	0	0	0	0	1,740,000
1998D	State Loan	341,660	0	0	0	0	341,660
1999A	Notes	2,000,000	0	0	1,980,000	0	20,000
1999B	Bonds	1,110,000	250,000	0	0	860,000	0
2000A	Notes	3,080,000	0	0	2,000,000	0	1,080,000
2000B	Bonds	1,000,000	250,000	0	0	750,000	0
2001A	Notes	2,140,000	0	0	2,000,000	0	140,000
2001B	Bonds	2,200,000	300,000	0	0	1,700,000	200,000
2002A	Notes	3,250,000	0	0	2,000,000	0	1,250,000
2002B	Bonds	1,750,000	250,000	0	0	1,500,000	0
2002C	Bonds	1,500,000	0	0	0	0	1,500,000
2002D	Ref. Notes	55,000	4,484	0	0	0	50,516
2002E	Ref. Bonds	120,000	0	0	0	0	120,000
2002F	Ref. Bonds	250,000	0	0	0	0	250,000
2002G	Ref. Bonds	60,000	0	0	0	0	60,000
2003A	Notes	2,000,000	0	0	2,000,000	0	0
2003B	Notes	100,000	0	0	0	0	100,000
2003C	Ref. Bonds	30,000	0	0	0	0	30,000
2003D	Ref. Bonds	25,000	0	0	0	0	25,000
2004A	State Loan	7,193,000	0	0	0	0	7,193,000
2004B	Note	3,695,000	0	0	0	0	3,695,000
2004C	Ref. Bonds	100,000	6,250	0	0	18,750	75,000
2004D	Bonds	5,505,000	0	0	0	0	5,505,000
2004E	Bonds	3,780,000	250,000	0	2,000,000	1,350,000	180,000
2004F	Bonds	4,425,000	0	0	0	0	4,425,000
2005A	Bonds	5,040,000	1,100,000	0	2,500,000	1,000,000	440,000
2005B	BANs	3,500,000	0	0	0	0	3,500,000
2005C	BAN Taxable	3,830,000	0	0	0	0	3,830,000
2005D	State Loan	1,000,000	0	0	0	0	1,000,000
2005E	State Loan	1,500,000	0	0	0	0	1,500,000
1995xx	Milw. Crty Note	400,000	0	0	0	0	400,000
2006A	Bonds	4,940,000	1,000,000	0	2,500,000	1,200,000	240,000
2006B	State Loan	1,000,000	0	0	0	0	1,000,000
2006C	State Loan	1,000,000	0	0	0	0	1,000,000
2006D	BAN Taxable	3,030,000	0	0	0	0	3,030,000
2007A	Bonds	4,955,000	1,185,000	0	2,485,000	1,285,000	0
2007B	Land Recycling	507,716	0	0	0	0	507,716
2008A	Bonds	6,600,000	1,600,000	0	2,750,000	2,000,000	250,000
2008B	Land Recycling	749,978	0	0	0	0	749,978
2009A	Note	6,885,000	0	0	2,745,000	0	4,140,000
2009B	Bonds	2,945,000	1,000,000	0	0	1,800,000	145,000
2009C	Taxable Bonds	7,105,000	0	0	0	0	7,105,000
2009D	State Loan	706,961	0	0	0	0	706,961
2010A	Taxable Rfnd	319,431	0	0	0	0	319,431
2010B	Rfnd Bonds	0	0	0	0	0	0
2010C	Buld America Bonds	6,975,000	1,560,000	1,700,000	2,715,000	1,000,000	0
2010D	State Loan	250,000	0	0	0	0	250,000
2010E	State Loan	1,500,000	0	0	0	0	1,500,000
2010F	State Loan	188,018	0	0	0	188,018	0
2010G	Clean Water Funds (est)	2,005,496	0	0	0	2,005,496	0
2011	Bonds	5,635,000	1,400,000	0	2,735,000	1,500,000	0
2012A	Rfnd Bonds	1,005,000	0	0	0	0	1,005,000
2012B	Bonds	6,205,000	1,460,000	0	2,745,000	2,000,000	0
		\$221,652,258	\$16,627,101	\$7,694,851	\$48,443,113	\$21,486,229	\$127,600,964

@ chart does not include 2006 refunding issue

* Net increase in debt due to refunding the 1984 and 1985 issues.

** Net increase in debt due to refunding the 1990, 1991 and 1982 issues.

*** Net increase in debt due to refunding 1993, 1994, 1995 and 1996 issues

**** Net increase in debt due to refunding 1993, 1994, 1995 and 1996 issues

***** Net increase in debt due to refunding a 1994 issue

+ Net increase in debt due to refunding 1997A

++ Net increase in debt due to refunding 2000A and 2000B

+++2010B note - netted to zero

++++2010A - net increase in debt 2002c,2004a,2006c,2005c,2005b

does not include TIF #6 which decreased in dollars

***** 2012 taxable refunding, plus new taxable TIF debt

CITY OF WEST ALLIS
25 Yr. Analysis of Other Purpose Debt (1988 - 2012)

1988 Promissory Notes	Library	\$ 1,000,000	
	Yard Service Building	357,470	
	Miscellaneous Projects	120,410	\$ 1,477,880
1988A Promissory Notes	Hosp. Equip. Acq. (Repayable from Hosp.)		\$ 1,325,000
1989A Promissory Notes	Hosp. Equip. Acq. (Repayable from Hosp.)		\$ 3,500,000
1989B Promissory Notes	Miscellaneous Projects		\$ 67,970
1990 Promissory Notes	Miscellaneous Projects		\$ 46,920
1991 Promissory Notes	Miscellaneous Projects		\$ 31,730
1991 General Obligation Bonds	Hospital Expansion (Repayable from Hosp.)		\$ 16,000,000
1992 Refunding Bonds	Administrative - Traffic Control/Street Lighting	\$ 388	
	Administrative - (Repayable from Hosp.)	62,835	\$ 63,223
1992 Promissory Notes	Miscellaneous Projects		\$ 199,460
1992 General Obligation Bonds	Hospital Expansion (Repayable from Hosp.)		\$ 8,500,000
1993 Promissory Notes	Storage Tank Removal	\$ 125,000	
	Landfill Closure	250,000	\$ 375,000
1993 General Obligation Bonds	Hospital Expansion (Repayable from Hosp.)		\$ 6,500,000
1994 Promissory Notes	City Buildings	\$ 100,000	
	Storage Tank Removal	125,000	
	Landfill Closure	500,000	
	Police Court Center	3,000,000	\$ 3,725,000
1994 General Obligation Bonds	Tax Incremental Financing District #1		\$ 1,575,000
1994 Promissory Notes	Hospital Practice Acq. (Repayable from Hosp.)		\$ 3,000,000
1994 General Obligation Bonds	Tax Incremental Financing District #2		\$ 1,725,000
1994 General Obligation Bonds	Tax Incremental Financing District #3		\$ 3,645,000
1995 Promissory Notes	Beliot Housing - Rehab. Project	\$ 250,000	
	Vehicle Wash Unit/Yard Rehab. Work	250,000	
	Communication Tower & Radios	1,000,000	\$ 1,500,000
1995 State Trust Fund Loan	Tax Incremental Financing District #4		\$ 750,000
1996A Promissory Notes	City Hall Parking Lot	103,000	
	Health Department Roof	100,000	
	Telecommunications Systems	300,000	
	Tax Incremental Financing District #1	305,000	
	Voting Machines	150,000	\$ 958,000
1996B General Obligation Bonds	Tax Incremental Financing District #1		\$ 995,000
1996C Refunding Notes	Refunding - General Projects	\$ 271,482	
	Administrative - (Repayable from Hosp.)	1,655,000	
	Library improvements	565,407	
	Yard service general building improvements	99,632	\$ 2,591,521
1996D General Obligation Bonds	Hospital Renovation (Repayable from Hosp.)		\$ 6,600,000
1997A Promissory Notes	City Yard - Roof	\$ 50,000	
	Tax Incremental Financing District #1	595,000	\$ 645,000
1997B Promissory Notes	Tax Incremental Financing District #1		\$ 1,205,000
1998C Refunding Notes	Hospital portion	\$ 1,665,000	
	City portion	75,000	\$ 1,740,000
1998 State Trust Fund Loan	Tax Incremental Financing District #4		\$ 341,660
1999A Promissory Notes	Sprinkler System		\$ 20,000
2000A Promissory Notes	Fire Station Improvements	\$ 1,000,000	
	City Building Improvements	80,000	\$ 1,080,000
2001A Promissory Notes	Back-up Generator Health Dept	\$ 30,000	
	Public Works Roof	60,000	
	Public Works Parking Lot	50,000	\$ 140,000
2001B General Obligation Bonds	Tax Incremental Financing District #5		\$ 200,000
2002A Promissory Notes	Fire Station Improvements	\$ 1,000,000	
	City Buildings (roof at the yards)	100,000	
	Tax Incremental Financing District #5	150,000	\$ 1,250,000
2002C General Obligation Bonds	Tax Incremental Financing District #5		\$ 1,500,000
2002D Refunding Notes	Beliot Housing	\$ 690	
	Tax Incremental Financing District #1	10,000	
	City portion	39,826	\$ 50,516
2002E Refunding GO Bonds	Tax Incremental Financing District #2		\$ 120,000
2002F Refunding GO Bonds	Tax Incremental Financing District #3		\$ 250,000

CITY OF WEST ALLIS
25 Yr. Analysis of Other Purpose Debt (1988 - 2012)

2002G Refunding GO Bonds	Hospital		\$	60,000
2003B Promissory Notes	Tax Incremental Financing District #5		\$	100,000
2003C Refunding GO Bonds	Hospital		\$	30,000
2003D Refunding Notes	Water	\$ 1,333		
	Tax Incremental Financing District #1	10,000		
	City portion	13,667	\$	25,000
2004A State Trust Fund	Pension Fund - Unfunded Liability WRS		\$	7,193,000
2004B Note Anticipation Note	Pension Fund - Unfunded Liability WRS		\$	3,695,000
2004C Refunding GO Bonds	City portion		\$	75,000
2004D Bond Anticipation	Tax Incremental Financing District #5		\$	5,505,000
2004E General Obligation Bonds	Tax Incremental Financing District #5		\$	180,000
2004F General Obligation Bonds	Tax Incremental Financing District #7		\$	4,425,000
2005A General Obligation Bonds	Library Roof Replacement	\$ 200,000		
	Tax Incremental Financing District #5	240,000	\$	440,000
2005B Bond Anticipation	Tax Incremental Financing District #5		\$	3,500,000
2005C Bond Anticipation Taxable	Tax Incremental Financing District #5		\$	3,830,000
2005D State Trust Fund	Tax Incremental Financing District #7		\$	1,000,000
2005E State Trust Fund	Tax Incremental Financing District #7		\$	1,500,000
1995xx Milw. Cnty Note	Housing Division Note		\$	400,000
2006A General Obligation Bonds	Tax Incremental Financing District #5		\$	240,000
2006B State Trust Fund	Tax Incremental Financing District #9		\$	1,000,000
2006C State Trust Fund	Tax Incremental Financing District #9		\$	1,000,000
2006D Bond Anticipation	Tax Incremental Financing District #6	\$ 1,790,000		
	Tax Incremental Financing District #9	1,240,000	\$	3,030,000
2007B Land Recycling	Tax Incremental Financing District #9		\$	507,716
2008A Bond Anticipation	Police Station Building		\$	250,000
2008LR1 Land Recycling	Tax Incremental Financing District #5	\$ 345,902		
2008LR2 Land Recycling	Tax Incremental Financing District #5	353,377		
2008LR3 Land Recycling	Tax Incremental Financing District #5	50,697	\$	749,976
2009A Notes	Honeywell Energy Project	\$ 1,500,000		
	Tax Incremental Financing District #7	2,300,000		
	Tax Incremental Financing District #5	340,000	\$	4,140,000
2009B Bond	Tax Incremental Financing District #5		\$	145,000
2009C Taxable Bonds	Tax Incremental Financing District #5		\$	7,105,000
2009D State Trust Fund est.	Tax Incremental Financing District #7		\$	706,961
2010D State Trust Fund est.	Tax Incremental Financing District #10		\$	250,000
2010E State Trust Fund est.	Tax Incremental Financing District #10		\$	1,500,000
2010A Taxable Refunding	Pension Fund - Unfunded Liability WRS	\$ 114,431		
	Tax Incremental Financing District #5	40,000		
	Tax Incremental Financing District #9	165,000	\$	319,431
2011 None				
2012A General Obligation Bonds	Tax Incremental Financing District #11		\$	1,005,000
				\$127,600,964

CITY OF WEST ALLIS
Schedule of General Obligation Indebtedness
For the Year Ending December 31, 2013

Year	Issue	Average Coupon	Final Maturity	Original Issue	Outstanding 1/1/2013	To Be Issued In 2013	To Be Retired In 2013	Outstanding 12/31/2013
1995	Milwaukee County	1.78%	1/1/2035	\$400,000	\$400,000	-	\$0	\$400,000
2002G	Gen. Oblig. Refunding Bonds Hosp.	3.43%	10/1/2013	4,380,000	490,000	-	490,000	0
2004C	Gen. Oblig. Bonds	2.51%	4/1/2016	625,000	180,000	-	90,000	90,000
2004E	Gen. Oblig. Bonds	3.04%	4/1/2020	3,780,000	1,260,000	-	315,000	945,000
2004F	Gen. Oblig. Bonds	4.18%	4/1/2016	4,425,000	2,185,000	-	550,000	1,635,000
2005A	Gen. Oblig. Bonds	3.65%	4/1/2020	5,040,000	2,195,000	-	410,000	1,785,000
2006A	Gen. Oblig. Bonds	4.04%	4/1/2021	4,940,000	2,570,000	-	395,000	2,175,000
2006B	Gen. Oblig. Refunding Bonds	4.00%	4/1/2021	3,695,000	2,580,000	-	305,000	2,275,000
2006LR1	Taxable Land Recycling \$1,647,200	1.00%	11/22/2026	144,426	101,099	-	7,221	93,878
2007A	Gen. Oblig. Bonds	4.00%	4/1/2022	4,955,000	2,870,000	-	415,000	2,455,000
2007LR1	Taxable Land Recycling \$1,647,200	0.50%	2028	507,716	374,106	-	26,722	347,384
2008A	Gen. Oblig. Bonds	3.82%	7/15/2023	6,600,000	4,420,000	-	545,000	3,875,000
2008LR1	Taxable Land Recycling \$1,647,200	0.50%	11/22/2026	345,902	254,875	-	18,205	236,670
2008LR2	Taxable Land Recycling \$1,647,200	0.50%	11/22/2026	353,377	274,850	-	19,632	255,218
2008LR3	Taxable Land Recycling \$1,647,200	0.50%	11/22/2026	50,697	39,431	-	2,816	36,615
2009A	Gen. Oblig. Notes	3.64%	4/1/2019	6,885,000	5,195,000	-	740,000	4,455,000
2009B	Gen. Oblig. Bonds	3.92%	4/1/2024	2,945,000	2,375,000	-	190,000	2,185,000
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	146,723	-	18,298	128,425
2010A	Taxable Refunding	4.49%	4/1/2029	17,605,000	16,615,000	-	660,000	15,955,000
2010B	G.O. Refnd Bonds	3.16%	4/1/2030	2,445,000	1,580,000	-	305,000	1,275,000
2010C	Taxable Go (Build America Bonds - Direct	4.47%	4/1/2030	6,975,000	6,040,000	-	480,000	5,560,000
2010D	State Trust Fund - TIF #10	3.50%	3/15/2014	250,000	130,027	-	63,895	66,132
2010F	State Trust Fund - Sanitary Sewer	4.25%	3/15/2020	188,018	154,509	-	16,622	137,887
2010G	Clean Water Funds (estimate)	2.40%	5/15/2030	2,005,496	1,489,218	-	67,120	1,422,098
2011A	Gen. Oblig. Notes	2.90%	4/1/2026	5,635,000	5,165,000	-	470,000	4,695,000
2012A	Taxable Refunding & GO Bonds	2.99%	4/1/2029	6,015,000	6,015,000	-	470,000	5,545,000
2012B	Gen. Oblig. Bonds	2.16%	4/1/2027	6,205,000	6,205,000	-	540,000	5,665,000
2013	Gen. Oblig. Bonds					6,181,000	0	6,181,000
	Gen. Oblig. Bonds - TIF					4,800,000	0	4,800,000
				\$105,207,593	\$78,409,838	\$10,981,000	\$7,610,531	\$81,780,307
General City Purpose:								
	Regular			\$26,155,000	\$15,785,000	\$2,681,000	\$2,745,000	\$15,721,000
	Pension Bonds			6,865,000	6,320,000	0	380,000	5,940,000
	Total General City Purpose			\$33,020,000	\$22,105,000	\$2,681,000	\$3,125,000	\$21,661,000
TIF:								
	TIF #2 VETS PARK			\$300,000	\$300,000	\$0	\$150,000	\$150,000
	TIF #3 QUAD			0	0	0	0	0
	TIF #5 6 Points			18,507,118	17,874,362	400,000	245,222	18,029,140
	TIF #6 Lime Pit			1,765,000	1,765,000	500,000	0	2,265,000
	TIF #7 Summit			9,856,961	6,641,723	0	1,063,298	5,578,425
	TIF #9 Pioneer			2,200,000	1,915,000	0	220,000	1,695,000
	TIF #10 Truck Terminal			1,740,000	1,620,026	0	118,895	1,501,131
	TIF #11 84th Street			1,005,000	1,005,000	2,500,000	45,000	3,460,000
	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			\$35,374,079	\$31,121,111	\$4,800,000	\$1,842,415	\$34,078,696
Utilities:								
	Sanitary Sewer			\$18,997,264	\$14,013,727	\$2,000,000	\$1,290,617	\$14,723,110
	Storm Water Utility			1,700,000	1,570,000	0	70,000	1,500,000
	Water Utility			11,486,250	8,710,000	1,500,000	792,500	9,417,500
	Total Utilities			\$32,183,514	\$24,293,727	\$3,500,000	\$2,153,117	\$25,640,610
Hospital Promissory Notes & G.O. Bonds				\$4,630,000	\$890,000	\$0	\$490,000	\$400,000
	Total Debt			\$105,207,593	\$78,409,838	\$10,981,000	\$7,610,532	\$81,780,306

CITY OF WEST ALLIS
Detailed Comparative Analysis of City of West Allis Tax Levies
2010(2011), 2011(2012) Actual and 2012(2013) Levy

	2010(2011) Levy	2011(2012) Levy	2012(2013) Levy	2012(2013) Increase (Decrease)	2012(2013)% Increase (Decrease)
General Fund Expenditures	\$56,019,692	\$55,604,797	\$56,147,947	\$543,150	0.98%
Less: Exempt Computer Equipment	(187,000)	(187,000)	(187,000)	0	0.00%
Less: Non-Tax Levy Revenues	(23,911,109)	(22,982,394)	(22,786,618)	195,776	-0.85%
City of West Allis Levy - General Fund	\$31,921,583	\$32,435,403	\$33,174,329	\$738,926	2.28%
Health Insurance Fund Expenditures	\$17,355,500	\$17,529,000	\$16,736,200	(792,800)	-4.52%
Less: Other Revenues	(\$14,555,500)	(\$14,729,000)	(\$14,736,200)	(7,200)	0.05%
City of West Allis Levy - Health Fund	\$2,800,000	\$2,800,000	\$2,000,000	(\$800,000)	-28.57%
Parking Utility Expenditures	\$62,964	\$61,325	\$64,787	\$3,462	5.65%
Recover Prior Year Deficit	916	1,064	(1,407)	(2,471)	-232.24%
Less: Non-Tax Levy Revenues	(20,880)	(19,389)	(20,380)	(991)	5.11%
City of West Allis Levy - Parking	\$43,000	\$43,000	\$43,000	\$0	0.00%
City of West Allis Levy Without Debt & TID (State Levy Limit)	\$34,764,583	\$35,278,403	\$35,217,329	(\$61,074)	-0.17%
Debt Fund Expenditures - (General Only)	\$3,683,389	\$3,639,460	\$3,962,073	\$322,613	8.86%
Utilization of Fund Balance & Transfers	(303,388)	(189,460)	(188,973)	487	-0.26%
* City of West Allis Levy - Debt Fund	\$3,380,001	\$3,450,000	\$3,773,100	\$323,100	9.37%
City of West Allis Levy - With Debt, Without TID Levy	\$38,144,584	\$38,728,403	\$38,990,429	\$262,026	0.68%
Tax Increment Financing Districts - Levy	\$1,052,224	\$1,060,330	\$1,071,135	\$10,805	1.02%
Total City of West Allis Levy	\$39,196,808	\$39,788,733	\$40,061,564	\$272,831	0.69%

* 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.

For 2013, the levy limit legislation allows for the city to increase its tax levy by an amount equal to "net new construction" as determined by the State Department of Revenue, plus any amount necessary to pay for Debt Fund expenditures. The City's net new construction for the 2013 levy calculation was 0.08%. This allows for a levy increase of \$30,983 (\$38,728,403 x .0008 = \$30,983), plus any amount necessary to pay for Debt Fund expenditures. Total Debt fund expenditures are \$3,773,100. According to the levy limit legislation, the City could increase its tax levy by this full \$3.7 million and remain compliant with the legislation. For 2013, the City will use \$323,100 of this levy capacity for debt fund expenditures.

CITY OF WEST ALLIS
Summary of City of West Allis Tax Levies &
Comparative Analysis of City of West Allis Tax Rates
2010(2011), 2011(2012) Actual and 2012(2013) Levy

	2010(2011) Levy	2011(2012) Levy	2012(2013) Levy	2012(2013) Increase (Decrease)	2012(2013)% Increase (Decrease)
Assessed Valuation (including TIF)	\$4,080,024,300	\$4,079,339,700	\$4,083,793,200	\$4,453,500	0.11%
Tax Rates/\$1,000 Property Valuation					
General Fund Rate	\$7.81	\$7.95	\$8.13	\$0.18	2.26%
Health Insurance Rate	\$0.69	\$0.69	\$0.49	(\$0.20)	-28.99%
Parking Utility Rate	\$0.02	\$0.01	\$0.01	\$0.00	0.00%
Debt Fund Rate	\$0.83	\$0.84	\$0.92	\$0.08	9.52%
Tax Increment Financing Rate	\$0.26	\$0.26	\$0.26	\$0.00	0.00%
Tax Rate/\$1,000 Property Valuation	\$9.61	\$9.75	\$9.81	\$0.06	0.62%

Comparative Tax Rates Per \$1,000 of Valuation

	Assessed	Equalized
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	\$9.75	\$10.18
2012 for 2013	\$9.81	\$10.71

(1) Revaluation conducted this year.

Comparative Growth of the City of West Allis

Asst/Cal. Year	Population (State Est.)	Total Cost of All Construction Activity	Water Utility Customers	Assessed Valuation Incl. TIF Increment	Equalized Valuation Incl. TIF Increment	Assessed Valuation Excl. TIF Increment	Equalized Valuation Excl. TIF Increment	State Equalized Ratio*
2003/2004	60,923	\$32,734,798	19,545	\$3,056,629,962	\$3,278,962,400	\$3,000,818,611 ###	\$3,219,085,400 ###	93.22%
2004/2005	60,607	\$50,029,339	19,560	\$3,493,894,500 (1)	\$3,493,965,805 (1)	\$3,433,789,700 #####	\$3,433,861,005 #####	100.00%
2005/2006	60,515	\$62,729,841	19,563	\$3,519,075,159	\$3,846,320,500	\$3,436,424,373 #####	\$3,755,981,900 #####	91.49%
2006/2007	60,300	\$38,450,724	19,557	\$4,213,055,000 (1)	\$4,271,402,600 (1)	\$4,119,190,782 ++	\$4,166,830,300 ++	98.63%
2007/2008	60,410	\$50,101,452	19,660	\$4,235,273,400	\$4,458,719,600	\$4,119,316,505 +++	\$4,326,783,300 +++	94.99%
2008/2009	60,370	\$39,108,752	19,557	\$4,248,794,100	\$4,477,791,900	\$4,157,286,928 ++++	\$4,381,356,900 ++++	94.89%
2009/2010	60,600	\$20,636,858	19,567	\$4,275,500,000	\$4,361,120,200	\$4,164,045,970 *	\$4,247,438,000 *	98.04%
2010/2011	60,411	\$32,812,843	19,548	\$4,080,024,300 (1)	\$4,112,421,800 (1)	\$3,970,499,834 **	\$4,002,025,200 **	99.21%
2011/2012	60,365	\$27,500,000 est.	19,521	\$4,079,339,700	\$3,906,288,200	\$3,970,722,059 ***	\$3,802,189,600 ***	104.43%
2012/2013	60,300	\$30,000,000 est.	19,612	\$4,083,793,200	\$3,738,930,800	\$3,936,707,600 ****	\$3,638,962,200 ****	109.22%

(1) Revaluation conducted this year.

* Ratio as set by state

		Assessed	Equalized			Assessed	Equalized
2003	TIF #1	\$27,488,561	\$29,491,000	2008	TIF #2	\$8,283,992	\$8,730,100
	TIF #2	\$6,186,907	\$6,637,600		TIF #3	\$14,085,282	\$14,843,800
	TIF #3	\$14,812,094	\$15,891,100		TIF #5	\$12,534,305	\$13,209,300
	TIF #4	\$7,323,789	\$7,857,300		TIF #7	\$56,603,593	\$59,651,800
		<u>\$55,811,351 ###</u>	<u>\$59,877,000 ###</u>			<u>\$91,507,172 ++++</u>	<u>\$96,435,000 ++++</u>
2004	TIF #1	\$29,915,900	\$29,915,900	2009	TIF #2	\$8,143,497	\$8,306,300
	TIF #2	\$6,964,800	\$6,964,800		TIF #3	\$14,118,152	\$14,400,400
	TIF #3	\$15,680,900	\$15,680,900		TIF #5	\$24,648,727	\$25,141,500
	TIF #4	\$7,543,200	\$7,543,200		TIF #7	\$57,376,930	\$58,524,000
		<u>\$60,104,800 ####</u>	<u>\$60,104,800 ####</u>		TIF #9	\$7,166,724	\$7,310,000
						<u>\$111,454,030 *</u>	<u>\$113,682,200 *</u>
2005	TIF #1	\$28,515,054	\$31,167,400	2010	TIF #2	\$7,553,849	\$7,614,000
	TIF #2	\$6,994,868	\$7,645,500		TIF #3	\$12,162,848	\$12,259,700
	TIF #3	\$12,973,191	\$14,179,900		TIF #5	\$26,663,977	\$26,876,300
	TIF #4	\$7,702,452	\$8,418,900		TIF #7	\$52,532,092	\$52,950,400
	TIF #6	\$29,277	\$32,000		TIF #9	\$10,611,700	\$10,696,200
	TIF #7	\$26,435,944	\$28,894,900			<u>\$109,524,466 **</u>	<u>\$110,396,600 **</u>
		<u>\$82,650,786 #####</u>	<u>\$90,338,600 #####</u>				
2006	TIF #1	\$25,570,575	\$33,264,700	2011	TIF #2	\$7,434,899	\$7,119,500
	TIF #2	\$7,765,295	\$8,844,300		TIF #3	\$12,449,423	\$11,921,300
	TIF #3	\$12,361,612	\$14,709,200		TIF #5	\$27,008,228	\$25,862,500
	TIF #4	\$0	closed in 2006		TIF #7	\$51,207,392	\$49,035,100
	TIF #5	\$529,565	\$529,300		TIF #9	\$10,610,304	\$10,160,200
	TIF #7	\$47,513,373	\$47,084,900			<u>\$108,710,246 ***</u>	<u>\$104,098,600 ***</u>
	TIF #8	\$123,798	\$139,900				
		<u>\$93,864,218 ++</u>	<u>\$104,572,300 ++</u>	2012	TIF #2	\$7,383,949	\$6,760,400
2007	TIF #1	\$24,487,453	\$33,604,300		TIF #3	\$13,705,372	\$12,548,000
	TIF #2	\$7,406,244	\$8,838,000		TIF #5	\$26,001,541	\$23,805,800
	TIF #3	\$12,413,724	\$15,509,400		TIF #7	\$51,607,038	\$47,249,000
	TIF #5	\$5,472,833	\$5,697,900		TIF #9	\$10,491,360	\$9,605,400
	TIF #7	\$66,176,641	\$68,286,700			<u>\$109,189,260 ****</u>	<u>\$99,968,600 ****</u>
		<u>\$115,956,895 +++</u>	<u>\$131,936,300 +++</u>				