



CITY OF WEST ALLIS 2015 BUDGET & ACTION PLAN

AS RECOMMENDED BY MAYOR DAN DEVINE
OCTOBER 16, 2014

OVERVIEW 2015 BUDGET

REVENUES & EXPENDITURES

To Common Council:

The 2015 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 \$23,576,880 for 2015, up \$332,239 from 2014, or 1.43% more. Total revenues (including Special Revenue, Enterprise, Debt, Capital, and Internal Service funds) are recommended at \$124,579,512 for 2015, up \$1,212,317 from 2014, or 1%.

The General Fund spending needed to operate the City is recommended at \$57,227,199 for 2015, up \$452,745 from 2014, or .797%. Staff authorizations for 2015 are adopted at approximately 514, down approximately 1 FTE from what was authorized in 2014. Total expenditures (including Special Revenue, Enterprise, Debt, Capital, and Internal Service funds) are adopted at \$128,061,669 for 2015, up \$5,811,836 from 2014, or 4.67%.

The 2014 operating property tax levy (that part of the total City property tax levy that is subject to State levy limits) for use in 2015 is \$35,515,719, up from \$35,385,813, an increase of \$129,906 or .37%. (The City operating tax levy for 2015 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 City tax levy components, is \$40,251,909, up from \$40,137,948, an increase of \$113,961, or .28%.

The City tax rate is estimated at an increase from \$10.75 per \$1,000 of assessed valuation to \$10.79 per \$1,000 of assessed valuation, an increase of \$.04 per \$1,000, or .37%. In 2014(2015), Assessed Valuation, including TIF value, is estimated to be increasing slightly. Final assessed values were not available at the time of this printing.

Below is a table showing the 2013(2014) City of West Allis tax rate, the estimated 2014(2015) 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	2013(14) Tax Rate	2014(15) 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 2015 Operational Taxes (2014 Tax Levy)		
City of West Allis (Responsibility of Mayor & Alderpersons)	\$10.75	\$10.79	\$.04 Increase	\$6.00	Increase	0.37%

2015 MAYOR'S RECOMMENDED BUDGET SUMMARY HIGHLIGHTS

PROCESS

The City budget process for 2015 began in July of 2014. Budget guidelines were provided to all departments, divisions, and offices. Preparation of employee staffing and salary information was completed by early August. Detail expenditure budgeting was completed in late August. Among all the guidelines provided, the most important requirement was that initial budget submittals, other than wages, were to be as close as possible to the 2014 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 Comptroller in September. Limited follow up discussions were conducted to work toward the spending and tax levy limits that apply in 2015. An effort was made to increase existing revenues and identify new revenues.

The general principles applied in arriving at the final decisions in the 2015 Mayor's Recommended Budget were as follows:

1. Maintain current level of City services.
2. Look for efficiencies.
3. Keep in mind taxpayer ability to pay.
4. Treat all employees equally regarding salary and benefit adjustments.
5. Maximize non-tax revenues.
6. Address deferred capital maintenance.
7. Build toward sustainability.

The 2015 Mayor's Recommended Budget was built with the above principles guiding the process. The following sections of this report itemize the details of the main elements of both revenues and expenditures that frame the parameters of the document.

REVENUES

Revenue for the 2015 General Fund, the main operating fund of the City, is estimated to be \$57,227,199. The following revenue estimates reflect substantial decreases in revenues as compared to 2014:

1. State Fair Payment in Lieu of Taxes: down \$122,000
2. Non-Resident Ambulance Fees: down \$225,000
3. Expenditure Restraint Program: down \$27,966, the second consecutive year of decreases in this aid.

4. Parking Fines – down \$50,000
5. Annual Hospital Payment: down \$50,000

The following revenue estimates reflect substantial increases in revenues as compared to 2014:

1. Building, Plumbing & Electrical Permits: up \$31,000
2. Interest Earnings: up \$85,000 reflecting FIRE loan interest payments
3. Water Utility Tax Equivalent Payment: up \$30,000
4. State Shared Revenues: up \$131,321
5. Court Fines & Costs: up \$100,000
6. Hotel Tax: up \$73,000 reflecting new Hampton Inn & Suites
7. Tax Equivalent, Physicians Office Tower: up \$64,700 to reflect 2014 actual
8. Public Works Equip. Earnings: up \$50,000
9. Public Safety: up \$150,000 (recognizing School Liaison Payment as Revenue)

There were other smaller, minor increases and decreases in other 2015 Mayor's Recommended Budget revenue items. There were no new sources of revenue included in the 2015 budget.

EXPENDITURES

Initial department budget requests relating to the General Fund, the City's main operating fund, were \$57,768,244, an increase of \$993,790 (1.75%) above 2014 requests. This increase includes a 2% wage adjustment for all City employees, based upon wages negotiated in the settled police union contract. It has been the position of the Mayor and Common Council to this point to try and maintain equality in wage and benefit adjustments for all employee classes.

After meeting with Departments, the Mayor recommends the following reductions to the initial 2015 requests:

1. A \$100,000 reduction in fringe benefits, specifically WRS, reflecting a decrease in funding requirement from the State of Wisconsin and the fact that all police officers and firefighters will be contributing to WRS in 2014/2015.
2. A \$5,000 reduction to Repair and Maintenance in the Police Budget. Even with the reduction, the Mayor allowed a \$3,000 increase in this line item for the Department.
3. A \$3,000 reduction to Utility Costs in the Fire Department. The increased budget was a reaction to the winter of 2014 which did cause a spike in utilities.

4. A \$20,000 reduction to salaries in the Department of Building Inspection and Neighborhood Services, reflecting the retirement of the present Director and subsequent restructuring of the Department. This is not a staff reduction.
5. A \$10,000 reduction to Fleet fuel.
6. A \$3,000 reduction to Building and Electrical Supplies.
7. A \$5,000 reduction to Building and Electrical Utilities. The increased budget was a reaction to the winter of 2014 which did cause a spike in utilities.
8. A \$15,000 reduction to electricity in Building and Electrical. The increased budget was a reaction to the winter of 2014 which did cause a spike in utilities.
9. A \$380,045 reduction to the Capital account in Fleet Services. At one point, Fleet services had an equipment replacement budget of \$1.2 million. That amount had been cut down to \$600,000 as recently as 2013. The 2014 budget partially restored funding to \$900,000. The 2015 Mayor's Recommended Budget maintains the Fleet Capital account at \$900,000.

These recommended reductions come to \$541,045, and reduce the total 2015 spending requests to \$57,227,199, an overall increase of .797% above 2014 requests, which is well below the Expenditure Restraint limit, estimated to be at 2%.

Expenditures for the 2015 Mayor's Recommended Budget were changed in several respects from the 2014 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	Increase litigation account.	\$10,000
Municipal Court	None	None
City Assessor	None	None
City Admin. Office	Energy/Sustainability/Innovation Coordinator remains in the budget for 2015	Expertise & operational improvements in energy usage, sustainability, strategic plan implementation, and innovation. \$100K in wages & benefits
Information Technology	1. Four (4) new major IT projects funded from new balance sheet account. 2. Central Services & Communications folded in to IT	1. Improve operational efficiencies (GPS, BINS, TA&S, HR).
Purchasing/Central Services	Division is now part of expanded Finance Department	\$66,000 savings in eliminated position.
Human Resources	None	Increased demands in regards to healthcare reform.
Clerk	Became own Department in 2014	None.
Finance	Purchasing and Treasury Divisions now part of expanded Finance Department.	Initial savings of \$66K due to elimination of Purchasing Manager position.
Treasurer	Now part of expanded Finance Department. Merged departments should offer opportunity for restructuring and savings.	None
Police & Fire Commission	None	Increase in recruitment due to turnover.
Police	Change title of Police Automotive Mechanic/Technician to Police Fleet Mechanic/Technician. Proposed that portion of savings gleaned from personnel reductions could be utilized to replenish capital account.	None
Fire	Department continues to analyze staffing and capital needs. Proposed that portion of savings gleaned from personnel reductions could be utilized to replenish capital account.	2014 capital levels maintained in 2015
Planning (Development)	Building non-federal funding in salaries.	\$2,000 increase; continue doing previous Bldg. Insp zoning admin.

Dept/Div/Office	Description of Change (Including staffing, dollar impact, etc.)	Service Effect or Impact
Bldg. Insp & Nghbrhd Srvc	Retirement of Director will lead to staffing changes and manpower reallocation.	\$20,000 savings in 2015 as operational needs are analyzed.
Health	None	None
Senior Center	None	None
Library	None	None
Public Works	Overall, DPW is looking to staffing levels and services provided. No major overhauls proposed for 2015. Proposed that portion of savings gleaned from personnel reductions could be utilized to replenish capital account.	1. Increase response to EAB. 2. PW staff will propose alternate operational changes/staff reductions including, but not limited to, number of incentive refuse routes.
Engineering	None	None
Comm Rels/ Promos/Celebs	None	None
Employee Fringe Benefits	1. Part of police employee share of State Pension contribution eliminated. 2. Reduction in duty disability pension costs.	1. Reduction in retirement cost of \$100K. 2. Transfer to health insurance contribution to stabilize health insurance fund.
General Expense (audit, animal control, insurance) Claims	None.	None.
Cable Communications	Office is now a part of Information Services.	Now doing web site video streaming; new initiatives on service delivery.
Community Development	Federal CDBG funding up slightly.	Same money for programs
Rent Asst/Voucher	Federal Voucher and Rent Assistance funding similar.	Same money for programs.
HOME Program	Federal HOME funding slight decrease.	Less money for programs.
Debt Fund	Similar debt costs. City continues to recognize savings in Debt levy due to bonds being issued at a premium.	Debt service and levy almost same amounts.
Enterprise Funds	One rate decrease included: Solid Waste Fund (see fund cover sheets).	Rate reduced from \$24.81/quarter to \$22.50/quarter.
Capital Projects/TIF Projects	Continuation of TIF projects.	Improved tax base and job creation.
Internal Service (Liability & Health Insurance)	Health insurance costs (new reinsurance fee as part of ACA); total expenditure increase approximately 1%.	Health Insurance Internal Service Fund is not balanced for 2015. Employee deductibles begin.

SUMMARY

Overall, non-tax levy general fund revenues increased by \$322,839 or .57%. As has been the practice, \$600,000 from General Fund Reserves (to be used) is included in 2015 revenue as property tax stabilization. Staffing levels for authorized positions decreased by 1 FTE to approximately 514, reflecting the elimination of Purchasing Manager.

The City's State Expenditure Restraint Program (ERP) limit is approximately 2% for 2015 (City at .797%); the State Tax Levy limit for the City is .22% for 2015 based on the City's modest net new construction for 2014. The total net levy increase proposed for 2015 is \$113,961 (.28%) The increase of .28% exceeds the growth limit of .22%, which is allowed because levy related to post 2005 debt service is not subject to the levy restriction. (Total eligible amount of debt issued after July 1, 2005 that could have been used is approximately \$3.7 million.)

The assessed value for the City (including TIF value) is increasing slightly for 2015, the first increase in value since 2012. It is estimated that the municipal only tax rate for the City is increasing from \$10.75 to \$10.79, \$.04 per \$1,000 of assessed valuation, or .37%. The effect of this rate increase is estimated to be additional taxes of approximately \$6.00 on a single family residence valued at \$150,000.

Respectfully Submitted,

Mayor Dan Devine

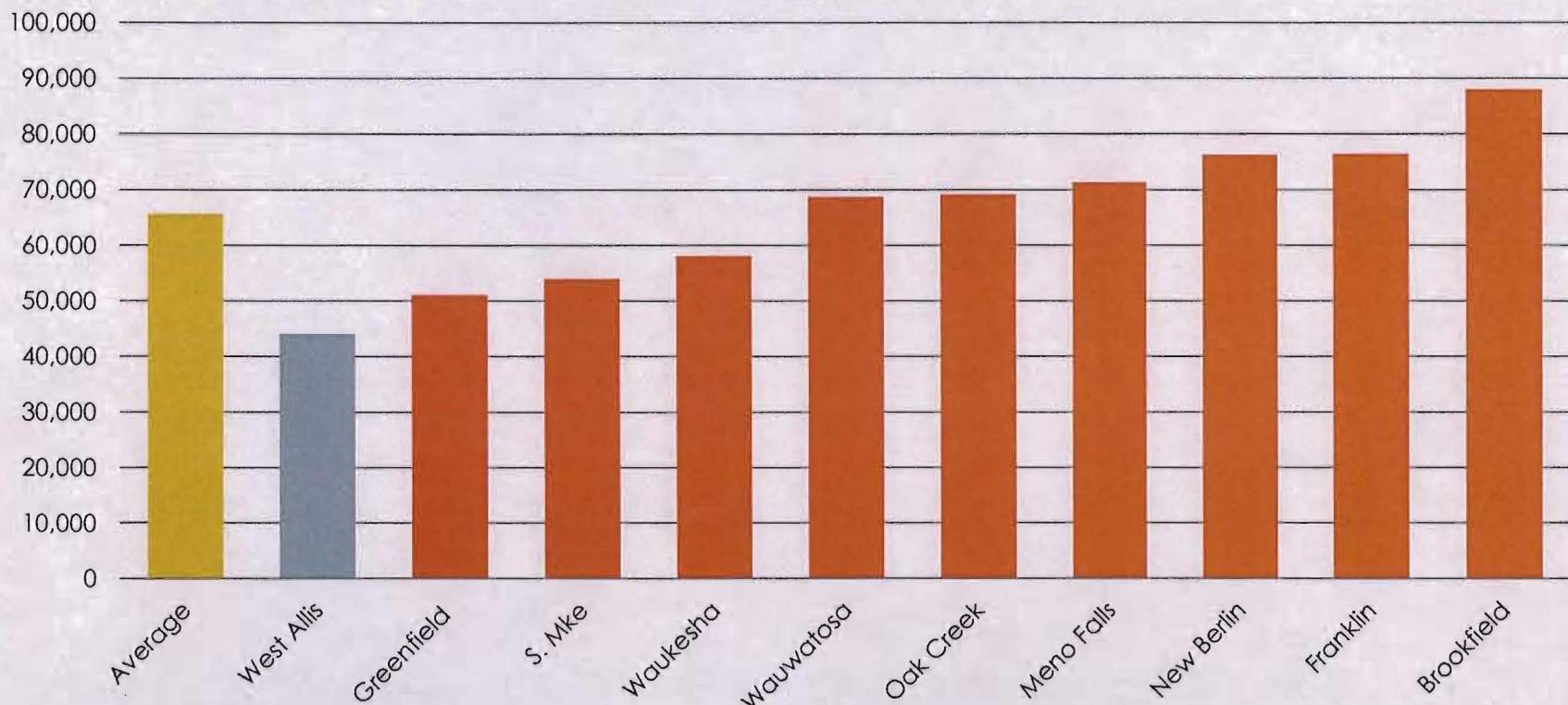
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2015 MAYOR'S RECOMMENDED BUDGET

- 2015 Recommended Budget objectives:
 - Maintain level of City services.
 - Look for efficiencies.
 - Recognize and respond to cost of operations.
 - Keep in mind taxpayer ability to pay.
 - Seek to control/reduce costs.
 - Treat all employees equally regarding salary and benefit adjustments.
 - Maximize non-tax revenues.
 - Begin to address deferred capital maintenance.
 - Build toward sustainability.

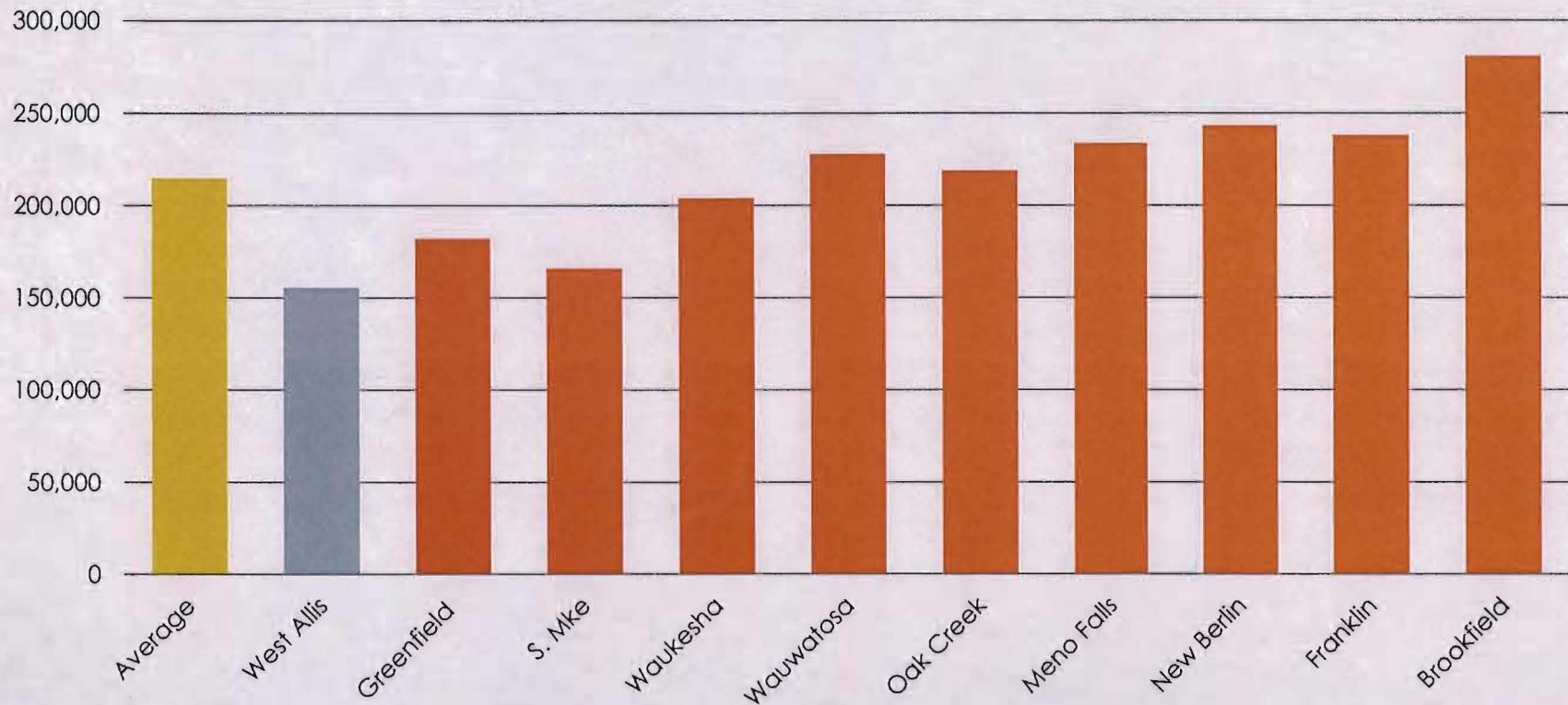
DEMOGRAPHIC INFO

Average Household Income 2010 Census



DEMOGRAPHIC INFO (CONTINUED)

Median Home Value
2010 Census



**CITY OF WEST ALLIS
REVENUE SUMMARY-ALL FUNDS
2015 BUDGET**

	2012 Actual Revenues	2013 Actual Revenues	2014 Budgeted Revenues	2014 Estimated Revenues	2015 Revenues	Change
Taxes						
Real Estate & Personal Property	\$ 32,490,048	\$ 33,124,329	\$ 33,342,813	\$ 33,342,813	\$ 33,472,719	\$ 129,906
Mobile Home/Trailer	\$ 76,330	\$ 78,270	\$ 80,000	\$ 80,000	\$ 80,000	\$ -
Hotel/Motel	\$ 43,169	\$ 53,817	\$ 42,000	\$ 42,000	\$ 115,000	\$ 73,000
State Sales Tax	\$ (197)	\$ 1,120	\$ -	\$ -	\$ -	\$ -
Tax Equiv. - Physicians Office Tower	\$ 278,775	\$ 276,099	\$ 276,338	\$ 276,338	\$ 341,038	\$ 64,700
Tax Equiv. - Parking Structures	\$ 116,308	\$ 116,308	\$ 117,369	\$ 117,369	\$ 117,369	\$ -
Tax Equiv. - Women's Pavilion	\$ 143,957	\$ 143,957	\$ 145,270	\$ 145,270	\$ 145,270	\$ -
Tax Equiv. - Laboratory Equip - hosp	\$ 72,645	\$ 72,645	\$ 73,023	\$ 73,023	\$ 73,023	\$ -
Other Tax Equivalent (Holie,Beths.)	\$ 156,989	\$ 158,773	\$ 157,000	\$ 171,304	\$ 169,500	\$ 12,500
Tax Equiv. - Voluntary PILOT	\$ 16	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ (1,000)
Tax Delinquencies & Penalties	\$ 352,736	\$ 430,786	\$ 377,500	\$ 377,500	\$ 377,500	\$ -
Total Taxes	\$ 33,730,775	\$ 34,456,104	\$ 34,612,313	\$ 34,626,617	\$ 34,891,419	\$ 279,106
Intergovernmental Grants & Aids						
State Shared Revenues	\$ 7,228,751	\$ 7,271,168	\$ 7,263,567	\$ 7,228,751	\$ 7,261,100	\$ (2,467)
Expenditure Restraint Program	\$ 1,627,054	\$ 1,609,640	\$ 1,548,236	\$ 1,627,054	\$ 1,520,270	\$ (27,966)
Exempt Computer Equipment	\$ 187,843	\$ 177,455	\$ 187,000	\$ 187,843	\$ 177,600	\$ (9,400)
Fire Insurance Premiums Tax Rebates	\$ 150,996	\$ 147,156	\$ 145,000	\$ 166,003	\$ 166,000	\$ 21,000
Municipal Services Payment	\$ 8,039	\$ 8,342	\$ 202,500	\$ 208,039	\$ 80,000	\$ (122,500)
State Fair - Expo Center	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ -
State Fair Service Contract	\$ 230,000	\$ 230,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ -
Transportation/Highway Aids	\$ 2,287,195	\$ 2,241,407	\$ 2,209,379	\$ 2,287,195	\$ 2,340,700	\$ 131,321
Milwaukee County Library	\$ 269,273	\$ 260,943	\$ 270,000	\$ 269,273	\$ 265,000	\$ (5,000)
Total Grants & Aids	\$ 12,109,151	\$ 12,066,111	\$ 11,975,682	\$ 12,124,157	\$ 11,960,670	\$ (15,012)
Licenses, Permits, Fees						
Malt Beverage & Liquor	\$ 95,795	\$ 97,780	\$ 97,500	\$ 97,500	\$ 99,450	\$ 1,950
All Other Licenses	\$ 139,408	\$ 151,038	\$ 151,000	\$ 151,000	\$ 152,050	\$ 1,050
Bldg., Plumbg, & Electrical Permits	\$ 736,666	\$ 640,936	\$ 674,400	\$ 650,000	\$ 681,400	\$ 7,000
Planning & Development Fees	\$ 45,463	\$ 49,190	\$ 45,000	\$ 30,000	\$ 34,000	\$ (11,000)
Overnight Parking Permits	\$ 354,598	\$ 351,556	\$ 370,400	\$ 360,000	\$ 370,400	\$ -
Fire Inspection Fee	\$ 90,232	\$ 89,989	\$ 90,000	\$ 90,000	\$ 90,000	\$ -
Landlord Tenant Fee	\$ 17,260	\$ 19,400	\$ 30,000	\$ 10,000	\$ 20,000	\$ (10,000)
All Other Permits	\$ 96,114	\$ 114,672	\$ 76,500	\$ 60,831	\$ 61,450	\$ (15,050)
Total Licenses, Permits, Fees	\$ 1,575,536	\$ 1,514,561	\$ 1,534,800	\$ 1,449,331	\$ 1,508,750	\$ (26,050)
Penalties and Forfeitures						
Court Fines & Costs	\$ 1,012,971	\$ 1,195,902	\$ 968,299	\$ 800,000	\$ 1,125,000	\$ 156,701
Parking Violations	\$ 1,100,011	\$ 920,474	\$ 1,100,000	\$ 1,050,000	\$ 1,050,000	\$ (50,000)
Total Penalties and Forfeitures	\$ 2,112,982	\$ 2,116,376	\$ 2,068,299	\$ 1,850,000	\$ 2,175,000	\$ 106,701

**CITY OF WEST ALLIS
REVENUE SUMMARY-ALL FUNDS
2015 BUDGET**

	2012 Actual Revenues	2013 Actual Revenues	2014 Budgeted Revenues	2014 Estimated Revenues	2015 Revenues	Change
Charges for Services						
General Government	\$ 69,273	\$ 65,564	\$ 65,000	\$ 111,832	\$ 79,400	\$ 14,400
HIDTA Admin Fees	\$ 88,000	\$ 90,000	\$ 88,000	\$ 92,000	\$ 92,000	\$ 4,000
Resident & Non- Resident Ambulance Fee	\$ 1,564,138	\$ 1,484,411	\$ 1,480,000	\$ 1,350,000	\$ 1,255,000	\$ (225,000)
Milwaukee County Paramedic Aid	\$ 94,668	\$ 122,617	\$ 180,000	\$ 180,000	\$ 150,000	\$ (30,000)
MMSD Tunnel Rescue Admin Fee	\$ (1,209)	\$ -	\$ -	\$ 1,729	\$ -	\$ -
Police	\$ 59,935	\$ 114,649	\$ 60,000	\$ 60,000	\$ 216,350	\$ 156,350
Fire	\$ 15,967	\$ 45,398	\$ 45,000	\$ 45,000	\$ 45,000	\$ -
Health	\$ 215,563	\$ 202,609	\$ 220,000	\$ 220,000	\$ 222,810	\$ 2,810
Village of West Milw.-Health Servs. Agrmnt.	\$ 66,264	\$ 66,772	\$ 62,460	\$ 62,460	\$ 70,400	\$ 7,940
Senior Center	\$ 6,394	\$ 5,349	\$ 6,700	\$ 6,700	\$ 6,700	\$ -
Public Works Services	\$ 70,635	\$ 314,318	\$ 72,000	\$ 72,000	\$ 150,000	\$ 78,000
Public Works Equipment Earnings	\$ 299,728	\$ 467,981	\$ 275,000	\$ 275,000	\$ 325,000	\$ 50,000
City Engineer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Finance	\$ 114	\$ 63	\$ -	\$ 100	\$ -	\$ -
Information Technology	\$ 5,229	\$ 3,734	\$ 4,500	\$ 4,500	\$ 4,500	\$ -
Print Shop	\$ 74,836	\$ 62,342	\$ 72,000	\$ 72,000	\$ 55,000	\$ (17,000)
City Attorney	\$ 8,375	\$ 7,390	\$ 25,000	\$ 5,000	\$ 20,000	\$ (5,000)
CAO	\$ 100,016	\$ 101,419	\$ 100,000	\$ 100,000	\$ 100,000	\$ -
Library	\$ 88,336	\$ 84,947	\$ 90,000	\$ 90,000	\$ 90,000	\$ -
City Clerk/Treasurer	\$ 2,727	\$ 2,689	\$ 2,600	\$ 2,600	\$ 2,700	\$ 100
Total Charges For Services	\$ 2,828,989	\$ 3,242,252	\$ 2,848,260	\$ 2,750,922	\$ 2,884,860	\$ 36,600
Miscellaneous Revenue						
Interest on Investment	\$ 708,525	\$ 583,308	\$ 715,000	\$ 675,000	\$ 800,000	\$ 85,000
Interest on Special Assessments	\$ 2,559	\$ 1,751	\$ 2,000	\$ 2,000	\$ 2,500	\$ 500
Rental of City Property	\$ 82,697	\$ 86,250	\$ 72,000	\$ 72,000	\$ 80,000	\$ 8,000
Green Market Rentals	\$ 104,096	\$ 99,693	\$ 105,000	\$ 105,000	\$ 105,000	\$ -
Other Sales	\$ 106,822	\$ 663,991	\$ 103,100	\$ 700,000	\$ 101,000	\$ (2,100)
Hospital Transaction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Annual Hospital Base Payment	\$ 300,000	\$ 300,000	\$ 300,000	\$ 250,000	\$ 250,000	\$ (50,000)
Annual Hospital Supplemental Payment	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -
Total Miscellaneous Revenue	\$ 1,354,699	\$ 1,784,992	\$ 1,347,100	\$ 1,854,000	\$ 1,388,500	\$ 41,400
Transfers and Reserve Funds Applied						
Beloit Rd Housing Incentive Payment	\$ 120,020	\$ -	\$ 120,000	\$ 111,000	\$ 120,000	\$ -
Tax Equivalent-Water Utility	\$ 770,713	\$ 811,366	\$ 770,000	\$ 770,000	\$ 800,000	\$ 30,000
Storm Water Administrative Support	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ -
Solid Waste Administrative Support	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ -
Sanitary Sewer Administrative Support	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -
Cable Administrative Support	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ -
Internal Service Fund - Liability Insurance	\$ 92,506	\$ -	\$ 98,000	\$ 92,506	\$ 98,000	\$ -
Operating Transfers	\$ -	\$ 123	\$ -	\$ -	\$ -	\$ -
General Fund Applied	\$ -	\$ -	\$ 600,000	\$ 600,000	\$ 600,000	\$ -
Reserves Applied	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Reserve Funds Applied	\$ 1,783,238	\$ 1,611,489	\$ 2,388,000	\$ 2,373,506	\$ 2,418,000	\$ 30,000
Total General Fund Revenue	\$ 55,495,370	\$ 56,791,886	\$ 56,774,454	\$ 57,028,533	\$ 57,227,199	\$ 452,745

**CITY OF WEST ALLIS
REVENUE SUMMARY-ALL FUNDS
2015 BUDGET**

	2012 Actual Revenues	2013 Actual Revenues	2014 Budgeted Revenues	2014 Estimated Revenues	2015 Revenues	Change
Special Revenue Funds						
Office of Cable Communications Revenues	\$ 734,636	\$ 712,963	\$ 735,000	\$ 735,000	\$ 735,000	\$ -
Community Development Block Grant Program	\$ 1,204,137	\$ 1,400,463	\$ 1,210,401	\$ 1,210,401	\$ 1,301,628	\$ 91,227
Housing Assistance Programs	\$ 2,895,925	\$ 2,784,512	\$ 3,599,342	\$ 3,599,342	\$ 3,780,211	\$ 180,869
Federal & State Health Grants	\$ 468,825	\$ 516,476	\$ 468,749	\$ 833,974	\$ 757,653	\$ 288,904
Police & Fire Grants & Info. Tech. Jnt Vnt.	\$ 2,046,502	\$ 1,867,811	\$ 1,562,848	\$ 1,703,845	\$ 1,684,282	\$ 121,434
FIRE First Ring Industrial Rdlvpmnt Enterprise	\$ 1,295,106	\$ 1,295,106	\$ 500,000	\$ 816,000	\$ 1,016,000	\$ 516,000
Total Special Revenue Funds	\$ 8,645,131	\$ 8,577,331	\$ 8,076,340	\$ 8,898,562	\$ 9,274,774	\$ 1,198,434
Capital Projects Fund						
Capital Projects	\$ 4,607,494	\$ 4,570,740	\$ 4,376,000	\$ 5,558,100	\$ 5,436,500	\$ 1,060,500
TIF Projects	\$ 1,350,130	\$ 2,549,821	\$ 6,800,000	\$ 914,030	\$ 6,700,000	\$ (100,000)
Total Capital Projects Fund	\$ 5,957,624	\$ 7,120,561	\$ 11,176,000	\$ 6,472,130	\$ 12,136,500	\$ 960,500
Debt Service Revenues						
Real Estate & Personal Property	\$ 3,450,000	\$ 3,773,100	\$ 3,781,184	\$ 3,781,184	\$ 3,790,078	\$ 8,894
Hospital & TIF Financing Sources & Refunding	\$ 9,589,714	\$ 7,216,206	\$ 3,961,150	\$ 4,073,038	\$ 4,009,345	\$ 48,195
Total Debt Service	\$ 13,039,714	\$ 10,989,306	\$ 7,742,334	\$ 7,854,222	\$ 7,799,423	\$ 57,089
Enterprise Funds						
Parking System	\$ 64,494	\$ 66,359	\$ 63,380	\$ 67,380	\$ 63,380	\$ -
Beloit Rd Public Housing	\$ 502,855	\$ 713,909	\$ 307,404	\$ 307,404	\$ 393,625	\$ 86,221
Storm Sewer Program	\$ 3,827,604	\$ 4,044,865	\$ 3,924,857	\$ 3,874,003	\$ 3,976,908	\$ 52,051
Water Utility	\$ 7,976,663	\$ 7,590,437	\$ 7,827,024	\$ 8,599,277	\$ 8,270,000	\$ 442,976
Sanitary Sewer Utility	\$ 7,565,040	\$ 7,116,855	\$ 8,363,231	\$ 7,262,425	\$ 7,354,025	\$ (1,009,206)
Solid Waste Fund	\$ 2,679,806	\$ 2,395,464	\$ 2,392,160	\$ 2,392,024	\$ 2,168,678	\$ (223,482)
Total Enterprise Funds	\$ 22,616,462	\$ 21,927,889	\$ 22,878,056	\$ 22,502,513	\$ 22,226,616	\$ (651,440)
Internal Service Fund						
Employee Health Insurance Revenues	\$ 17,228,086	\$ 15,604,416	\$ 16,620,000	\$ 15,466,600	\$ 15,810,000	\$ (810,000)
Liability Insurance Pool Revenues	\$ 92,506	\$ 95,166	\$ 100,011	\$ 100,011	\$ 105,000	\$ 4,989
Total Internal Service Revenues	\$ 17,320,592	\$ 15,699,582	\$ 16,720,011	\$ 15,566,611	\$ 15,915,000	\$ (805,011)
TOTAL ALL CITY REVENUE	\$ 123,074,893	\$ 121,106,555	\$ 123,367,195	\$ 118,322,571	\$ 124,579,512	\$ 1,212,317

**CITY OF WEST ALLIS
EXPENDITURE SUMMARY-ALL FUNDS
2015 BUDGET**

EXPENDITURES	Mayoral							
	2012 Actual	2013 Actual	2014 Budget	2014 Adjusted Budget	2015 Request	Additions/ Deletions	2015 Budget	Change
GENERAL GOVERNMENT								
Common Council	\$ 258,642	\$ 252,266	\$ 100,200	\$ 170,684	\$ 100,200	\$ -	\$ 100,200	\$ -
Mayor	\$ 124,230	\$ 126,459	\$ 84,288	\$ 105,121	\$ 85,550	\$ -	\$ 85,550	\$ 1,262
City Attorney	\$ 642,848	\$ 644,655	\$ 482,750	\$ 577,178	\$ 501,100	\$ -	\$ 501,100	\$ 18,350
Municipal Court	\$ 333,302	\$ 474,141	\$ 324,807	\$ 354,541	\$ 330,625	\$ -	\$ 330,625	\$ 5,818
City Assessor	\$ 509,056	\$ 511,683	\$ 370,345	\$ 459,645	\$ 382,497	\$ -	\$ 382,497	\$ 12,152
Administration	\$ 202,094	\$ 210,212	\$ 236,857	\$ 262,761	\$ 235,257	\$ -	\$ 235,257	\$ (1,600)
Information Technology	\$ 961,654	\$ 1,015,255	\$ 845,458	\$ 1,076,631	\$ 1,238,928	\$ -	\$ 1,238,928	\$ 393,470
Purchasing/Central Services	\$ 588,315	\$ 647,292	\$ 595,040	\$ 654,915	\$ -	\$ -	\$ -	\$ (595,040)
Human Resources	\$ 433,140	\$ 449,150	\$ 333,743	\$ 403,591	\$ 339,865	\$ -	\$ 339,865	\$ 6,122
Finance	\$ 362,856	\$ 466,481	\$ 336,380	\$ 423,566	\$ 586,494	\$ -	\$ 586,494	\$ 250,114
City Clerk	\$ 664,510	\$ 564,077	\$ 463,143	\$ 597,192	\$ 412,494	\$ -	\$ 412,494	\$ (50,649)
Promotion, Celebrations, Awards	\$ 95,385	\$ 94,157	\$ 120,425	\$ 145,425	\$ 120,425	\$ -	\$ 120,425	\$ -
Fringe Benefits *	\$ 968,511	\$ 1,186,149	\$ 16,785,250	\$ 10,420,304	\$ 16,645,650	\$ (100,000)	\$ 16,545,650	\$ (239,600)
Other General Government	\$ 669,162	\$ 672,579	\$ 776,740	\$ 837,389	\$ 689,300	\$ -	\$ 689,300	\$ (87,440)
TOTAL GENERAL GOVERNMENT	\$ 6,813,705	\$ 7,314,555	\$ 21,855,426	\$ 16,488,943	\$ 21,668,385	\$ (100,000)	\$ 21,568,385	\$ (287,041)
PUBLIC SAFETY								
Police & Fire Commission	\$ 37,685	\$ 31,971	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	\$ 20,000	\$ -
Police	\$ 18,265,139	\$ 17,137,591	\$ 11,816,890	\$ 14,492,679	\$ 12,155,864	\$ (5,000)	\$ 12,150,864	\$ 333,974
Fire	\$ 12,485,316	\$ 12,237,143	\$ 9,035,819	\$ 10,843,306	\$ 9,385,551	\$ (3,000)	\$ 9,382,551	\$ 346,732
Building Insp & Neighborhood Services	\$ 1,023,443	\$ 1,180,689	\$ 824,545	\$ 991,309	\$ 852,384	\$ (20,000)	\$ 832,384	\$ 7,839
Planning	\$ 257,941	\$ 341,901	\$ 230,247	\$ 336,814	\$ 254,567	\$ -	\$ 254,567	\$ 24,320
TOTAL PUBLIC SAFETY	\$ 32,069,525	\$ 30,929,295	\$ 21,927,501	\$ 26,684,108	\$ 22,668,366	\$ (28,000)	\$ 22,640,366	\$ 712,865
PUBLIC WORKS								
Engineering	\$ 1,181,435	\$ 1,169,954	\$ 916,944	\$ 1,065,185	\$ 938,934	\$ -	\$ 938,934	\$ 21,990
Public Works-Admin Office	\$ 182,167	\$ 322,904	\$ 271,345	\$ 320,827	\$ 271,345	\$ -	\$ 271,345	\$ -
Building & Electrical Division	\$ 2,984,098	\$ 2,842,527	\$ 2,657,131	\$ 3,055,548	\$ 2,712,454	\$ (23,000)	\$ 2,689,454	\$ 32,323
Sanitation & Streets Division	\$ 2,880,814	\$ 3,595,108	\$ 2,542,496	\$ 3,043,469	\$ 2,645,200	\$ -	\$ 2,645,200	\$ 102,704
Forestry Division	\$ 1,133,888	\$ 1,271,950	\$ 1,093,544	\$ 1,244,005	\$ 1,082,219	\$ -	\$ 1,082,219	\$ (11,325)
Inventory Services Division	\$ 241,697	\$ 218,151	\$ 172,377	\$ 201,763	\$ 153,520	\$ -	\$ 153,520	\$ (18,857)
Fleet Division	\$ 1,452,259	\$ 1,275,945	\$ 1,665,057	\$ 2,096,096	\$ 1,922,120	\$ (390,045)	\$ 1,532,075	\$ (132,982)
TOTAL PUBLIC WORKS	\$ 10,056,358	\$ 10,696,538	\$ 9,318,894	\$ 11,026,893	\$ 9,725,792	\$ (413,045)	\$ 9,312,747	\$ (6,147)
HEALTH, CULTURE, RECREATION								
Health Department	\$ 1,826,688	\$ 1,864,990	\$ 1,602,594	\$ 1,851,797	\$ 1,632,938	\$ -	\$ 1,632,938	\$ 30,344
Senior Center	\$ 213,811	\$ 203,093	\$ 174,712	\$ 200,947	\$ 177,577	\$ -	\$ 177,577	\$ 2,865
Library	\$ 2,117,141	\$ 2,110,956	\$ 1,895,327	\$ 2,094,664	\$ 1,895,186	\$ -	\$ 1,895,186	\$ (141)
TOTAL HEALTH, CULTURE, RECREATION	\$ 4,157,641	\$ 4,179,040	\$ 3,672,633	\$ 4,147,408	\$ 3,705,701	\$ -	\$ 3,705,701	\$ 33,068
TOTAL GENERAL FUND EXPENDITURES	\$ 53,097,228	\$ 53,119,428	\$ 56,774,454	\$ 58,347,352	\$ 57,768,244	\$ (541,045)	\$ 57,227,199	\$ 452,745

* Actual fringe benefit costs reflect the charge-out to departments and are therefore included in department totals. Budgeted fringe benefit amounts represent city-wide costs for all departments.

**CITY OF WEST ALLIS
EXPENDITURE SUMMARY-ALL FUNDS
2015 BUDGET**

EXPENDITURES	2012 Actual	2013 Actual	2014 Budget	2014 Adjusted Budget	2015 Request	Mayoral Additions/ Deletions	2015 Budget	Change
SPECIAL REVENUE FUND EXPENDITURES								
Communications	\$ 737,153	\$ 728,788	\$ 728,031	\$ 728,031	\$ 720,523	\$ -	\$ 720,523	\$ (7,508)
Community Development Programs	\$ 1,299,387	\$ 1,305,221	\$ 1,210,401	\$ 1,210,401	\$ 1,301,628	\$ -	\$ 1,301,628	\$ 91,227
Housing Assistance Programs	\$ 3,142,480	\$ 3,240,114	\$ 3,599,342	\$ 3,599,342	\$ 3,780,211	\$ -	\$ 3,780,211	\$ 180,869
Federal & State Health Grants	\$ 468,825	\$ 516,476	\$ 468,749	\$ 833,974	\$ 757,653	\$ -	\$ 757,653	\$ 288,904
Police & Fire Grants, IT Joint Ventures	\$ 2,025,560	\$ 1,879,727	\$ 1,562,848	\$ 1,562,848	\$ 1,684,282	\$ -	\$ 1,684,282	\$ 121,434
FIRE: First Ring Industrial Redevelopment Enterprise	\$ 323,043	\$ 376,026	\$ 496,104	\$ 496,104	\$ 1,459,554	\$ -	\$ 1,459,554	\$ 963,450
TOTAL SPECIAL REVENUE FUND EXPENDITURES	\$ 7,996,448	\$ 8,046,352	\$ 8,065,475	\$ 8,430,700	\$ 9,703,851	\$ -	\$ 9,703,851	\$ 1,638,376
CAPITAL PROJECTS FUND EXPENDITURES								
Capital Improvements	\$ 3,763,837	\$ 5,729,436	\$ 4,376,000	\$ 4,376,000	\$ 5,436,500	\$ -	\$ 5,436,500	\$ 1,060,500
TID Improvements	\$ 1,628,065	\$ 353,031	\$ 8,949,675	\$ 8,949,675	\$ 11,600,000	\$ -	\$ 11,600,000	\$ 2,650,325
TOTAL CAPITAL PROJECTS FUND EXPENDITURES	\$ 5,391,902	\$ 6,082,467	\$ 13,325,675	\$ 13,325,675	\$ 17,036,500	\$ -	\$ 17,036,500	\$ 3,710,825
DEBT SERVICE FUND EXPENDITURES								
General Debt Service Expenditures	\$ 3,663,142	\$ 5,849,888	\$ 3,931,186	\$ 3,995,088	\$ 4,015,080	\$ -	\$ 4,015,080	\$ 83,894
Hospital & TID Debt Service Expenditures	\$ 9,372,024	\$ 5,135,410	\$ 3,886,148	\$ 3,897,932	\$ 3,934,343	\$ -	\$ 3,934,343	\$ 48,195
TOTAL DEBT SERVICE FUND EXPENDITURES	\$ 13,035,166	\$ 10,985,298	\$ 7,817,334	\$ 7,893,020	\$ 7,949,423	\$ -	\$ 7,949,423	\$ 132,089
ENTERPRISE FUND EXPENDITURES								
Parking System	\$ 38,123	\$ 86,781	\$ 66,711	\$ 66,711	\$ 62,305	\$ -	\$ 62,305	\$ (4,406)
Beloit Rd Public Housing	\$ 374,483	\$ 188,574	\$ 304,708	\$ 304,708	\$ 314,545	\$ -	\$ 314,545	\$ 9,837
Storm Sewer Program	\$ 2,526,502	\$ 2,751,452	\$ 2,896,847	\$ 2,896,847	\$ 3,030,837	\$ -	\$ 3,030,837	\$ 133,990
Water Utility	\$ 7,122,873	\$ 7,669,376	\$ 7,577,441	\$ 7,577,441	\$ 8,305,875	\$ -	\$ 8,305,875	\$ 728,434
Sanitary Utility	\$ 6,007,585	\$ 5,628,438	\$ 6,576,593	\$ 6,576,593	\$ 6,073,993	\$ -	\$ 6,073,993	\$ (502,600)
Solid Waste Fund	\$ 1,822,897	\$ 1,780,365	\$ 2,124,584	\$ 2,124,584	\$ 2,269,561	\$ (252,200)	\$ 2,017,361	\$ (107,223)
TOTAL ENTERPRISE FUND EXPENDITURES	\$ 17,892,463	\$ 18,104,986	\$ 19,546,884	\$ 19,546,884	\$ 20,057,116	\$ (252,200)	\$ 19,804,916	\$ 258,032
INTERNAL SERVICE FUND EXPENDITURES								
Health Insurance Fund	\$ 15,885,896	\$ 16,248,342	\$ 16,620,000	\$ 16,620,000	\$ 16,234,780	\$ -	\$ 16,234,780	\$ (385,220)
Liability Insurance Fund	\$ 92,506	\$ -	\$ 100,011	\$ 195,177	\$ 105,000	\$ -	\$ 105,000	\$ 4,989
TOTAL INTERNAL SERVICE FUND EXPENDITURES	\$ 15,978,402	\$ 16,248,342	\$ 16,720,011	\$ 16,815,177	\$ 16,339,780	\$ -	\$ 16,339,780	\$ (380,231)
TOTAL ALL CITY EXPENDITURES	\$ 113,391,609	\$ 112,586,873	\$ 122,249,833	\$ 124,358,808	\$ 128,854,914	\$ (793,245)	\$ 128,061,669	\$ 5,811,836

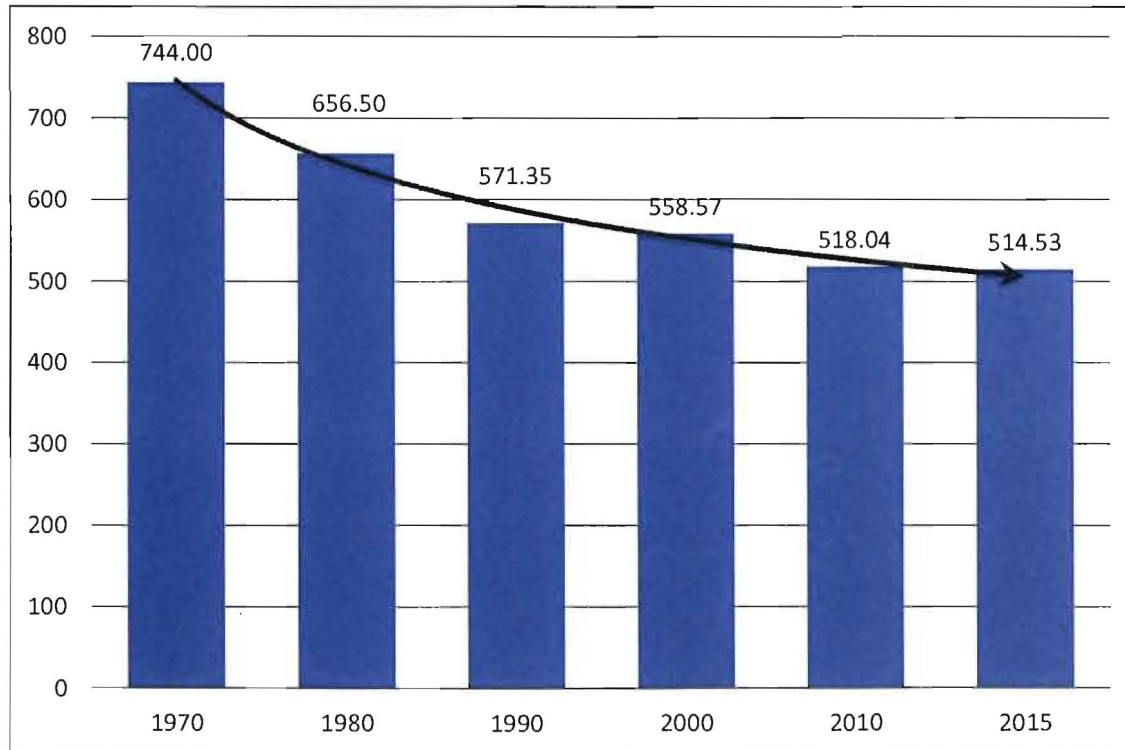
ORGANIZATIONAL CHANGES

OVERALL: 1 POSITION ELIMINATED

- Department of Administration & Finance Eliminated
 - Broken into individual Departments of Finance, Information Services, City Clerk, Human Resources
- New Finance Department
 - Finance, Purchasing and Treasury Divisions combined into one Finance Department, eliminating one managerial position (saving \$66K).
- New Information Technology/Communications Department
 - IT, Cable Communications, Central Services combined.
- Police Department
 - Change position title of Police Automotive Mechanic/Technician to Police Fleet Mechanic/Technician.

**CITY OF WEST ALLIS
2015 REGULAR POSITIONS**

Regular Positions Per 2014 Budget	515.53
Net Positions Adjustments During/For 2014	-1.00
	514.53
Less: Positions Dropped by Departments	0.00
Add: Positions Requested by Departments	0.00
	514.53
Net Positions Adjustments by Mayor	0.00
Position Adjustments by Common Council	0.00
Regular Positions for 2015 Budget	514.53



<u>YEAR</u>	<u>TOTAL</u>
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	518.83
2014	515.53
2015	514.53

**CITY OF WEST ALLIS
REGULAR POSITIONS
2015**

Department or Division	2014 Auth.	2014 Adjmts.	Total Positions		2015 Adjmts. by Mayor	2015 Adjmts. by Council	2015 Auth.	Police Assoc. Fire Assoc.	Labor Service	Admin. & Clerical	Nurses Engr.& Techn.	Prof. Superv. Conf.	Deputy & Asst. Service	Exec.& Mangrl. Service	Other
			2015 Dropped by Dept.	2015 Reqstd. by Dept.											
Mayor	1.25						1.25					0.25			1.00
City Attorney	5.75						5.75					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	2.75						2.75					1.75		1.00	
Information Technology	10.00						10.00			6.00		3.00		1.00	
Purch./Central Serv.	5.50	(1.00)					4.50			4.50					
Human Resources	4.50						4.50					3.50		1.00	
Finance	5.05						5.05			2.40		1.65		1.00	
Clerk/Treasurer	5.75						5.75			4.25		1.50			
Police Department	159.55						159.55	113.00	2.00	25.55		16.00	2.00	1.00	
Fire Department	107.00						107.00	98.00				8.00		1.00	
Planning (Development)	3.03						3.03			0.57		1.36		1.10	
Bldg Insp & Nghbrhd Svcs	11.55						11.55			8.50		1.00	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	21.50						21.50		2.00	9.00		9.50		1.00	
Public Works															
Administration	4.50						4.50		2.00			1.00	1.00	0.50	
Building & Electrical	29.50						29.50		28.00				1.50		
Street & Sanitation	54.00						54.00		50.00			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	16.25						16.25			1.75	10.00	1.00	3.00	0.50	
TOTALS	515.53	(1.00)	0.00	0.00	0.00	0.00	514.53	211.00	115.50	79.22	19.05	61.86	13.00	12.10	2.80

**CITY OF WEST ALLIS
2015 OTHER POSITIONS**

Department or Division	Number of Positions						Type of Positions	
	2014 Auth.	2014 Adjmts.	2015 Dropped by Dept.	2015 Reqstd. by Dept.	2015 Adjmts. by Council	2015 Auth.	Existing (2014)	Deletions/New Request (2015)
Common Council	10.00					10.00	Alderspersons	--
Mayor	0.00					0.00	--	--
City Attorney	1.00					1.00	Legal Intern	--
Municipal Court Administration	1.00					1.00	Supplm. Secy. Support	--
Cable Communications	3.00					3.00	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	1.00					1.00	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. Attns., 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	255.85	0.00	0.00	0.00	0.00	255.85		

**CITY OF WEST ALLIS
2015 BUDGET
SUMMARY OF FUND BALANCES
ESTIMATED AS OF 12/31/2014**

	Balance 1/1/2014	2014 Estimated Revenues (Expenses)	Transfers				Balance 12/31/2014	Resvrs To Be Used As in 2015 Budget	Resvrs Re- tained for Apprtd./Re- strctd.purp.	Unapprtd./ Unrestr. Balance 1/1/2015
			In			Out				
GENERAL FUND										
Unrestricted Fund Balance										
Unassigned - General Fund Balance	\$3,328,801	\$57,028,533 -\$56,000,000	\$106,375	5	\$100,000	1	\$3,378,786			\$3,378,786
			\$600,000	7	\$1,350,000	2				
			\$849,400	9	\$324,910	4				
			\$598,714	10	\$600,000	6				
			\$1,192,947	2	\$551,000	8				
			\$90,000	18	\$700,000	11				
			\$62,175	8	\$500,000	12				
			\$0		\$250,000	13				
			\$7,165,451	3	\$100,000	17				
			\$11,000	14	\$7,108,700	3				
			\$30,000	16	\$100,000	15				
					\$150,000	19				
Assigned for Contingency Fund	\$3,013,583	\$0	\$324,910	4	\$106,375	5	\$3,232,118			\$3,232,118
Assigned for Liability Insurance	\$1,200,000	\$0	\$0		\$0		\$1,200,000	\$1,200,000		
Assigned for Land & Bldg. Acquisition	\$1,000,000	\$0	\$0		\$0		\$1,000,000	\$1,000,000		
Assigned for Capital Projects related to public access, green initiatives & internal rehabs.	\$500,000	\$0	\$150,000	19	\$0		\$650,000	\$215,000	\$435,000	
Assigned for Public Works Capital Replacements such as boilers/carpet/roofs/chillers	\$875,000	\$0	\$250,000	13	\$0		\$1,125,000	\$369,500	\$755,500	
Assigned for Post Retirement Benefits	\$10,000,000	\$0	\$0		\$0		\$10,000,000	\$10,000,000		
Assigned for 27th Payroll	\$1,911,357	\$0	\$100,000	1	\$0		\$2,011,357	\$2,011,357		
Assigned for Workers' Comp. Ins.	\$1,500,000	\$0	\$0		\$0		\$1,500,000	\$1,500,000		
Assigned for Gen'l Fund to be Applied to Reduce Tax Levy	\$1,590,000	\$0	\$600,000	6	\$600,000	7	\$1,590,000	\$600,000	\$990,000	
Assigned for Cap. Accum -General	\$2,434,698	\$0	\$551,000	8	\$62,175	8	\$2,923,523	\$500,000	\$2,423,523	
Assigned for Safety, Productivity/Oper. Improvmnts	\$200,000	\$0	\$100,000	15	\$11,000	14	\$289,000	\$289,000		
Assigned for Computer/Technology Improvements	\$179,886	\$0	\$100,000	17	\$90,000	18	\$189,886	\$53,000	\$136,886	
Assigned for Community & Econ Dev Investments	\$600,000	\$0	\$0		\$30,000	16	\$570,000	\$570,000		
Assigned for Strategic Plan Implementation	\$97,500	\$0	\$0		\$0		\$97,500	\$97,500		
Assigned for Dental Insurance	\$50,000	\$0	\$0		\$0		\$50,000	\$50,000		
Assigned for Tax Refund	\$200,000	\$0	\$0		\$0		\$200,000	\$200,000		
Non-Spendable Fund Balance										
for Carry-overs committed change	\$849,400	\$0	\$700,000	11	\$849,400	9	\$700,000		\$700,000	
for Encumbrances committed change	\$598,714	\$0	\$500,000	12	\$598,714	10	\$500,000		\$500,000	
for Receivables	\$7,165,451	\$0	\$7,108,700	3	\$7,165,451	3	\$7,108,700		\$7,108,700	
for Inventory/Prepaid Items	\$1,192,947	\$0	\$1,350,000	2	\$1,192,947	2	\$1,350,000		\$1,350,000	
Total for General Fund	\$38,487,338	\$1,028,533	\$22,540,672		\$22,540,672		\$39,665,870	\$1,737,500	\$31,317,466	\$6,610,904

FUND BALANCE NOTATIONS

- | | | |
|--|---|---|
| <ul style="list-style-type: none"> 1. Transfer to Reserved for 27th Payroll 2. Transfer to Reserved Inventory/Prepays 3. Transfer to Reserve for Receivables-Misc Recv, Beloit Rd Loans, Development Loans 4. Transfer to Contingency Fund (see related transaction page) 5. Transfer from Contingency Fund (see related transaction page) 6. Transfer to 2014 and Future Tax Levy Reduction 7. Transfer in-2014 Tax Levy Reduction \$600,000 | <ul style="list-style-type: none"> 8. Transfer to Reserve for Capital Accumulation (see related transaction page) 9. Rev 2013 Transfer to Designated for Carry-overs 10. Rev 2013 Transfer to Reserve for Encumbrances 11. 2014 Transfer to Designated for Carry-overs 12. 2014 Transfer to Reserve for Encumbrances 13. Transfer to Reserve for Public Works Capital Replacements 14. Transfer to General Fund for Power Mgmt Software purchase | <ul style="list-style-type: none"> 15. Transfer to Reserve for Safety, Productivity, Oper Improvements 16. Transfer to General Fund for Neighborhood Small Grant Program 17. Transfer to Reserve for Computer/Technology Improvement Projects 18. Transfer to General Fund for Computer/Technology Improvement Projects 19. Transfer to Reserve for Capital Projects-Public Access, Green Initiatives, Internal Rehabs |
|--|---|---|

CITY OF WEST ALLIS
2015 BUDGET
SUMMARY OF FUND BALANCES
ESTIMATED AS OF 12/31/2014

	2014		Transfers		Balance 12/31/2014	Resvrs To Be Used As in 2015 Budget	Resvrs Re- tained for Apprtd./Re- strctd.purp.	Unapprtd./ Unrestr. Balance 1/1/2015
	Balance 1/1/2014	Estimated Revenues (Expenses)	In	Out				
SPECIAL REVENUE FUNDS								
Restricted Fund Balances								
FIRE - First Ring Industrial Re-dvlpmnt Enterprise	\$4,025,317	\$391,000	\$0	\$0	\$4,416,317		\$4,416,317	
Terchak Endowment Fund	\$1,133,744	\$80,000	\$0	\$0	\$1,213,744		\$1,213,744	
Component Units	\$5,159,061	\$471,000	\$0	\$0	\$5,630,061	\$0	\$5,630,061	\$0
Certificate & Voucher Programs. Fnd Bal. (CDA)	\$359,895	\$0	\$0	\$0	\$359,895		\$359,895	
Rental Rehab Fund Balance	\$432,709	\$0	\$0	\$0	\$432,709		\$432,709	
First Home Buyer	\$40,779	\$0	\$0	\$0	\$40,779		\$40,779	
Library Endowment	\$68,420	\$0	\$0	\$0	\$68,420		\$68,420	
WI Act 102 - & other EMS Grant Fund Balance	\$81,159	\$0	\$0	\$0	\$81,159		\$81,159	
Centennial Fund	\$123	\$0	\$0	\$0	\$123		\$123	
Miscellaneous Grants (Block/Health/Police)	\$0	\$0	\$0	\$0	\$0		\$0	
Special Revenue Non-Component Units	\$983,085	\$0	\$0	\$0	\$983,085	\$0	\$983,085	\$0
Committed Fund Balances								
Information Technology Joint Venture	\$76,469	(\$27,312)	\$0	\$0	\$49,157		\$49,157	
Cable TV Fund Balance	\$775,585	\$6,969	\$0	\$0	\$782,554		\$782,554	
Special Revenue Non-Component Units	\$852,054	(\$20,343)	\$0	\$0	\$831,711	\$0	\$831,711	\$0
Total Special Revenue Non-Component Units	\$1,835,139	(\$20,343)	\$0	\$0	\$1,814,796	\$0	\$1,814,796	\$0
Total for Special Revenue Funds	\$6,994,200	\$450,657	\$0	\$0	\$7,444,857	\$0	\$7,444,857	\$0
DEBT SERVICE FUND								
Debt Service Reserve Fund	\$191,876	(\$38,798)	\$0	\$0	\$153,078		\$153,078	
Total for Debt Service Fund	\$191,876	(\$38,798)	\$0	\$0	\$153,078	\$0	\$153,078	\$0
ENTERPRISE FUNDS - Retained Earnings								
Water Utility	\$16,312,076	\$688,277	\$0	\$0	\$17,000,353		\$14,184,968	\$2,815,385
Parking Utility	\$1,102,748	(\$18,539)	\$0	\$0	\$1,084,209		\$905,726	\$178,483
Solid Waste Fund	\$3,001,525	\$675,660	\$0	\$0	\$3,677,185		\$387,715	\$3,289,470
Storm Water Program	\$33,571,988	\$1,531,988	\$0	\$0	\$35,103,976		\$31,304,434	\$3,799,542
Sanitary Sewer	\$16,253,264	\$1,784,302	\$0	\$0	\$18,037,566		13,443,618.58	\$4,593,947
Beliot Rd. Public Housing	\$6,468,695	\$2,696	\$0	\$0	\$6,471,391		\$0	\$6,471,391
Total for Enterprise Funds	\$76,710,296	\$4,664,384	\$0	\$0	\$81,374,680	\$0	\$60,226,462	\$21,148,218
CAPITAL PROJECTS FUND								
Project Fund - TIF's	\$2,818,501	(\$2,155,970)	\$0	\$0	\$662,531		\$662,531	
Project Fund - General	(\$1,430,398)	(\$1,089,600)	\$0	\$0	(\$2,519,998)		(\$2,519,998)	
Total for Capital Projects Fund	\$1,388,103	(\$3,245,570)	\$0	\$0	(\$1,857,467)	\$0	(\$1,857,467)	\$0
INTERNAL SERVICE FUND								
Health Insurance	\$8,341,385	(\$888,420)	\$0	\$0	\$7,452,965		\$3,160,261	\$4,292,704
Internal Service Reserve - Liability Insurance	\$3,339,465	(\$95,166)	\$0	\$0	\$3,244,299			\$3,244,299
Total for Internal Service Fund	\$11,680,850	(\$983,586)	\$0	\$0	\$10,697,264	\$0	\$3,160,261	\$7,537,003
TOTAL OF ALL FUNDS	\$135,452,663	\$1,875,620	\$22,540,672	\$22,540,672	\$137,478,282	\$1,737,500	\$100,444,657	\$35,296,124

**CITY OF WEST ALLIS
2015 BUDGET
CONTINGENCY FUND
ESTIMATED BALANCE AS OF 12/31/2014**

Account 100-0000-371-20-00

Contingency Fund Balance - 1/1/2014	\$3,013,583
--	--------------------

Transfers From General Fund:

Police Squad Cars-2014 Budget	\$134,910
to level of to approximately 5%	\$190,000

Total Additions:	\$324,910
-------------------------	------------------

Transfers to General Fund for 2014 Approved Requests:

City Attorney 2014-0141 Litigation costs	\$10,000
City Attorney 2014-0033 Litigation costs	\$10,000
City Clerk 2014-0111 Legistar Upgrade	\$18,000
Public Works 2014-0041 Overhead Door-Police Dept	\$29,375
Public Works 2014-0032 Emergency Generator-Health Dept	\$39,000

Total Reductions	\$106,375
-------------------------	------------------

Estimated Contingency Balance - 12/31/2014	\$3,232,118
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**RESERVE-DESIGNATED FOR CAPITAL ACCUMULATION
ESTIMATED BALANCE AS OF 12/31/2014**

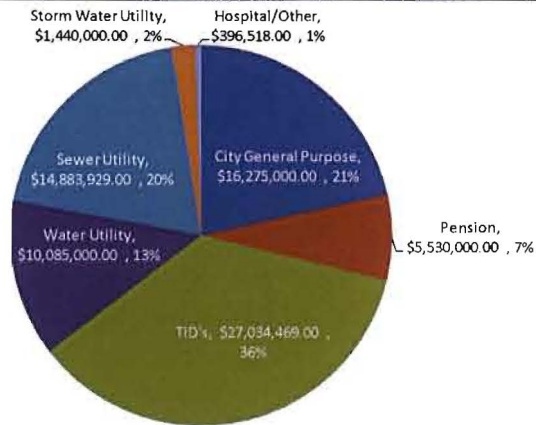
Account 100-0000-345.05-00

	Increases		Decreases	
	1/1/2014	2014	2014	12/31/2014
Assessor (05):				
Software/Hardware Replacement	\$15,000	\$0	\$0	\$15,000
Information Services Division (11):				
Computer & Networking (70-03) & (70-07)	\$33,579	\$5,500	\$0	\$39,079
AS400 (70-03)	\$34,268	\$0	\$0	\$34,268
Purchasing Division (12):				
Radio Communications/Digital (100-1202-517.70-03)	\$840,116	\$50,000	\$0	\$890,116
Additional fund balance trsr from unreserved-WisComm costs	\$159,884	\$0	\$0	\$159,884
Phone System (100-1202-517.70-03)	\$231,543	\$35,000	\$0	\$266,543
911 System/Reverse-Digital Communication System (70-03)	\$101,338	\$15,000	\$0	\$116,338
Printing Equipment (100-1203-517.70-03)	\$99,641	\$9,500	\$0	\$109,141
Optical/CD-Rom Imaging Equip. (70-03)	\$19,878	\$1,000	\$0	\$20,878
City Clerk/Treasurer (15):				
Voting Machine (100-1502-514.70-03)	\$120,038	\$5,000	\$0	\$125,038
Police Department				
Tactical Training Facility & Misc Capital Improvements	\$0	\$100,000	\$0	\$100,000
Fire Department (22):				
Fire Vehicles (100-2201-522.70-03)	\$531,502	\$285,000	\$0	\$816,502
SCBA Replacement (100-2201-522.70-05)	-\$20,465	\$30,000	(\$48,175)	-\$38,640
Defibrillators replacement (100-2201-522.70-05)	\$9,313	\$0	\$0	\$9,313
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)	\$33,000	\$3,000	\$0	\$36,000
Self Check System (100-3505-555.70-01)	\$29,600	\$4,000	\$0	\$33,600
Building Improvements (Carpeting)	\$18,000	\$5,000	\$0	\$23,000
Public Works-Forestry (43)				
WE Energies-Tree Replacement	\$86,122	\$0	(\$14,000)	\$72,122
Engineering Department (46):				
Computer & Networking	\$11,000	\$0	\$0	\$11,000
Vehicle (100-4601-533.70-02)	\$29,470	\$3,000	\$0	\$32,470
Estimated Capital Accumulation Balance - 12/31/2014	\$2,434,898	\$551,000	(\$82,175)	\$2,923,523

CITY OF WEST ALLIS
Schedule of General Obligation Indebtedness
For the Year Ending December 31, 2015

Year	Issue	Average Coupon	Final Maturity	Original Issue	Outstanding 1/1/2015	To Be Issued In 2015	To Be Retired In 2015	Outstanding 12/31/2015
1995	Milwaukee County	1.78%	1/1/2035	\$400,000	\$396,518	-	\$32,959	\$363,559
2004F	Gen. Oblig. Bonds	4.18%	4/1/2016	4,425,000	1,105,000	-	540,000	565,000
2005A	Gen. Oblig. Bonds	3.65%	4/1/2020	4,100,000	555,000	-	410,000	145,000
2006A	Gen. Oblig. Bonds	4.04%	4/1/2021	4,200,000	940,000	-	395,000	545,000
2006B	Gen. Oblig. Refunding Bonds	4.00%	4/1/2021	3,695,000	1,955,000	-	330,000	1,625,000
2006LR1	Taxable Land Recycling \$1,647,200	1.00%	11/22/2026	144,426	86,657	-	7,221	79,436
2007A	Gen. Oblig. Bonds	4.00%	4/1/2022	4,955,000	2,040,000	-	410,000	1,630,000
2007LR1	Taxable Land Recycling \$1,647,200	0.50%	2028	507,716	320,662	-	26,722	293,940
2008A	Gen. Oblig. Bonds	3.82%	7/15/2023	6,600,000	3,335,000	-	540,000	2,795,000
2008LR1	Taxable Land Recycling \$1,647,200	0.50%	11/22/2026	345,902	218,465	-	18,205	200,260
2008LR2	Taxable Land Recycling \$1,647,200	0.50%	11/22/2026	353,377	235,586	-	19,632	215,954
2008LR3	Taxable Land Recycling \$1,647,200	0.50%	11/22/2026	50,697	33,799	-	2,816	30,983
2009A	Gen. Oblig. Notes	3.64%	4/1/2019	6,885,000	3,715,000	-	740,000	2,975,000
2009B	Gen. Oblig. Bonds	3.92%	4/1/2024	2,945,000	1,995,000	-	185,000	1,810,000
2009C	Taxable Corporate Purpose Bonds	5.71%	4/1/2024	7,105,000	7,105,000	-	50,000	7,055,000
2009D	State Trust Fund - TIF #7	4.50%	3/15/2019	177,372	109,303	-	19,982	89,321
2010A	Taxable Refunding	4.49%	4/1/2029	17,605,000	14,910,000	-	1,160,000	13,750,000
2010B	G.O. Rfnd Bonds	3.16%	4/1/2030	1,465,000	1,150,000	-	115,000	1,035,000
2010F	State Trust Fund - Sanitary Sewer	4.25%	3/15/2020	188,018	120,559	-	18,064	102,495
2010G	Clean Water Funds	2.40%	5/15/2030	1,554,765	1,353,367	-	70,381	1,282,986
2011A	Gen. Oblig. Notes	2.90%	4/1/2026	5,635,000	4,225,000	-	470,000	3,755,000
2012A	Taxable Refunding & GO Bonds	2.99%	4/1/2029	5,715,000	5,005,000	-	390,000	4,615,000
2012B	Gen. Oblig. Bonds	2.16%	4/1/2027	6,205,000	5,170,000	-	495,000	4,675,000
2013A	Gen. Oblig. Bonds & Refunding Bonds	1.97%	4/1/2028	8,140,000	7,640,000	-	610,000	7,030,000
2013B	Gen. Oblig Refunding Bonds	2.74%	4/1/2030	5,560,000	5,125,000	-	480,000	4,645,000
2014A	Gen. Oblig. Bonds			6,800,000	6,800,000	-	570,000	6,230,000
2015	Gen. Oblig. Bonds					6,250,000	0	6,250,000
2015	Gen. Oblig. Bonds - TIF					4,200,000	0	4,200,000
				\$105,757,273	\$75,644,916	\$10,450,000	\$8,105,982	\$77,988,934
General City Purpose:								
Regular				\$27,105,000	\$16,275,000	\$2,750,000	\$2,915,000	\$16,110,000
Pension Bonds				6,865,000	5,530,000	0	440,000	5,090,000
Total General City Purpose				\$33,970,000	\$21,805,000	\$2,750,000	\$3,355,000	\$21,200,000
TIF:								
TIF #5 6 Points				18,377,118	17,040,165	0	689,596	16,350,569
TIF #6 Lime Pit				1,765,000	1,765,000	0	75,000	1,690,000
TIF #7 Summit				9,327,372	4,509,304	0	1,079,982	3,429,322
TIF #9 Pioneer				2,200,000	1,460,000	0	240,000	1,220,000
TIF #10 Truck Terminal				1,490,000	1,360,000	0	75,000	1,285,000
TIF #11 84th Street				1,005,000	900,000	2,800,000	60,000	3,640,000
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				\$34,164,490	\$27,034,469	\$4,200,000	\$2,219,578	\$29,014,891
Utilities:								
Sanitary Sewer				\$21,242,783	\$14,883,929	\$2,000,000	\$1,483,445	\$15,400,484
Storm Water Utility				1,500,000	1,440,000	0	75,000	1,365,000
Water Utility				14,480,000	10,085,000	1,500,000	940,000	10,645,000
Total Utilities				\$37,222,783	\$26,408,929	\$3,500,000	\$2,498,445	\$27,410,484
Hospital/Other Promissory Notes & G.O. Bonds				\$400,000	\$396,518	\$0	\$32,959	\$363,559
Total Debt				\$105,757,273	\$75,644,916	\$10,450,000	\$8,105,982	\$77,988,934

**CITY OF WEST ALLIS
OUTSTANDING DEBT BY PURPOSE
AS OF DECEMBER 31, 2014**



**CITY OF WEST ALLIS
STATEMENT OF DEBT LIMITATION MARGIN
AS OF DECEMBER 31, 2014**

GENERAL CITY

Equalized Valuation of Taxable Property in City as of January 1, 2014	\$3,712,641,300
Ratio of Legal Debt Limit	5%
Legal Debt Limit	\$185,632,065
Present Debt	
General Obligation Bonds & Notes for City (8.77% of Limit)	\$16,275,000
General Obligation Bonds & Notes for Pension (2.98% of Limit)	5,530,000
General Obligation Bonds for TIF's (14.56% of Limit)	\$27,034,469
General Obligation Bonds & Notes for Enterprise Funds (14.23% of Limit)	\$26,408,929
Total General Obligation Bonds & Notes for City Purposes (40.54% of Limit)	\$75,248,398
Prommissory Notes & G.O. Bonds for Hospital/Other (0.21% of Limit)	\$396,518
Total City Purposes & Hospital (0.4075 of Limit)	\$75,644,916
Remaining Legal Debt Margin 59.25%	\$109,987,149

**CITY OF WEST ALLIS
TAX LEVY SUMMARY
2015 BUDGET**

	2012(2013) LEVY	2013(2014) LEVY	2014(2015) LEVY	2014(2015) INCREASE (DECREASE)	2014(2015)% INCREASE (DECREASE)
General Fund Expenditures	\$56,097,947	\$56,774,454	\$57,227,199	\$452,745	0.80%
Less: Exempt Computer Equipment	(187,000)	(187,000)	(177,600)	9,400	-5.03%
Less: Non-Tax Levy Revenues	(22,786,618)	(23,244,641)	(23,576,880)	(332,239)	1.43%
City of West Allis Levy - General Fund	\$33,124,329	\$33,342,813	\$33,472,719	\$129,906	0.39%
Health Insurance Fund Expenditures	\$16,736,200	\$16,194,451	\$16,234,780	40,329	0.25%
Less: Other Revenues	(\$14,736,200)	(\$14,194,451)	(\$14,234,780)	(40,329)	0.28%
City of West Allis Levy - Health Fund	\$2,000,000	\$2,000,000	\$2,000,000	\$0	0.00%
Parking Utility Expenditures	\$64,787	\$64,787	\$62,305	(\$2,482)	-3.83%
Recover Prior Year Deficit	(1,407)	(1,407)	0	1,407	-100.00%
Less: Non-Tax Levy Revenues	(20,380)	(20,380)	(19,305)	1,075	-5.27%
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)	\$35,167,329	\$35,385,813	\$35,515,719	\$129,906	0.37%
Debt Fund Expenditures - (General Only)	\$3,962,073	\$3,931,184	\$4,015,078	\$83,894	2.13%
Utilization of Fund Balance & Transfers	(188,973)	(150,000)	(225,000)	(75,000)	50.00%
* City of West Allis Levy - Debt Fund	\$3,773,100	\$3,781,184	\$3,790,078	\$8,894	0.24%
City of West Allis Levy - With Debt, Without TID Levy	\$38,940,429	\$39,166,997	\$39,305,797	\$138,800	0.35%
Tax Increment Financing Districts - Levy	\$1,069,761	\$970,951	\$946,112	(\$24,839)	-2.56%
Total City of West Allis Levy	\$40,010,190	\$40,137,948	\$40,251,909	\$113,961	0.28%

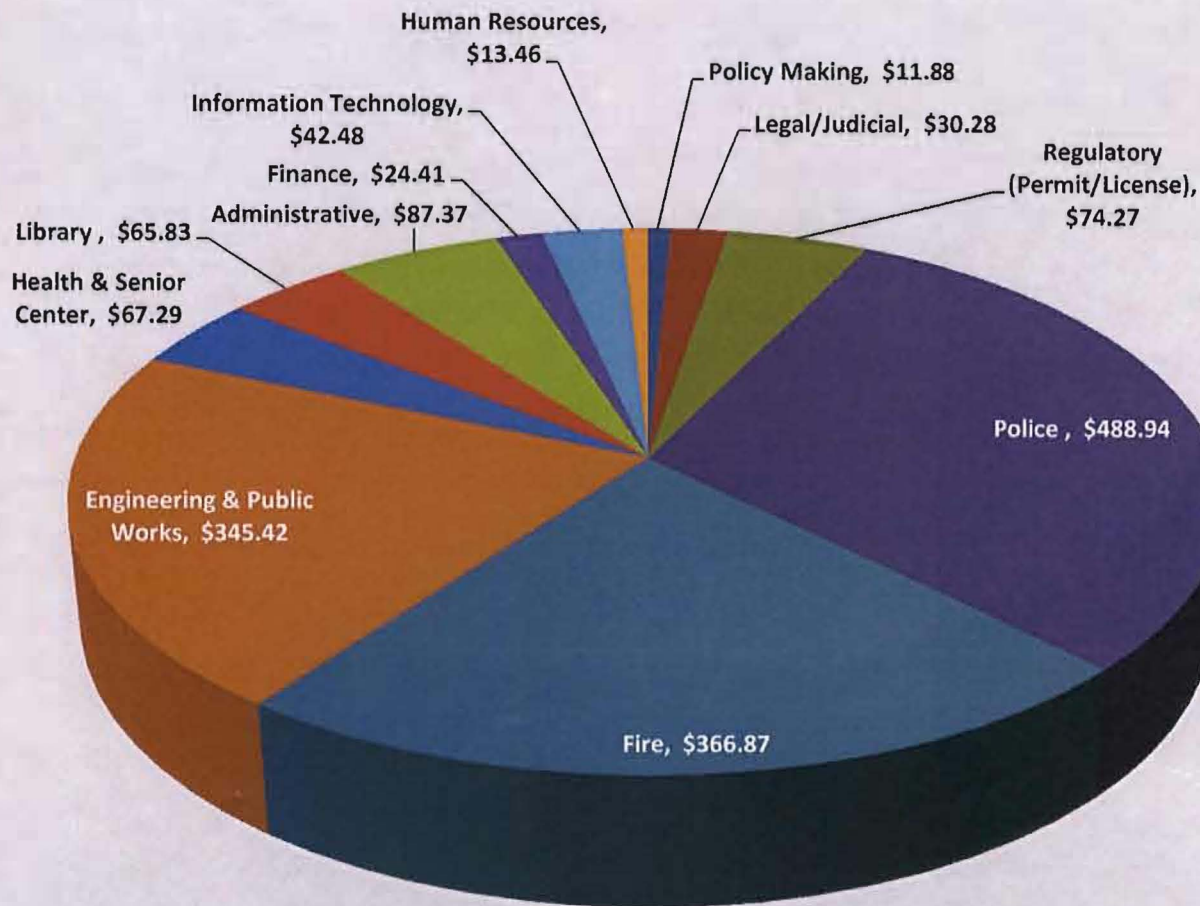
* State Levy Limit legislation, which began in 2005, has treated Debt Fund expenditures differently than all other expenditures for purposes of calculating the levy limit. The ability to levy taxes sufficient to repay the City's debt obligations serves as a guarantee to bondholders and thereby reduces 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 2015, 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 2015 levy calculation was 0.22%. This allows for a levy increase of \$77,849, plus any amount necessary to pay for Debt Fund expenditures. Total Debt fund expenditures are \$3,790,078. 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. Of this \$3.7 million of available levy capacity, the City used \$60,951, for a total levy increase of \$138,800. (\$77,849 capacity from new growth/net new construction + \$60,951 of debt levy capacity = \$138,800)

ESTIMATED 2015 CHANGE IN TAXES

	<u>2013/14</u>	<u>2014/15</u>
* CITY rate:	\$ 10.75	\$ 10.79
avg val:	\$ 150,000.00	\$ 150,000.00
tax:	\$ 1,612.50	\$ 1,618.50
change:		\$ 6.00
Annual Utility Bill	\$ 885.20	\$ 899.44
change:		\$ 14.24
Annual change to taxpayers/ratepayers:		\$ 20.24
* ESTIMATED		

WHAT DOES \$1,618.50 IN CITY TAXES SUPPORT?



CITY OF WEST ALLIS
Summary of City of West Allis Tax Levies &
Comparative Analysis of City of West Allis Tax Rates
2012(2013), 2013(2014) Actual and 2014(2015) Levy

	2012(2013) Rate	2013(2014) Rate	Estimated 2014(2015) Rate *	2014(2015) Increase (Decrease)	2014(2015) % Increase (Decrease)
Assessed Valuation (including TIF)	\$4,083,973,400	\$3,732,163,900	\$3,734,545,900	\$2,382,000	0.06%
Tax Rates/\$1,000 Property Valuation					
General Fund Rate	\$8.11	\$8.92	\$8.96	\$0.04	0.45%
Health Insurance Rate	\$0.49	\$0.54	\$0.54	\$0.00	0.00%
Parking Utility Rate	\$0.02	\$0.01	\$0.01	\$0.00	0.00%
Debt Fund Rate	\$0.92	\$1.02	\$1.02	\$0.00	0.00%
Tax Increment Financing Rate	\$0.26	\$0.26	\$0.26	\$0.00	0.00%
Tax Rate/\$1,000 Property Valuation	\$9.80	\$10.75	\$10.79	\$0.04	0.37%

* Final Assessed Valuation was not available as of the date of this publication.

Comparative Tax Rates Per \$1,000 of Valuation

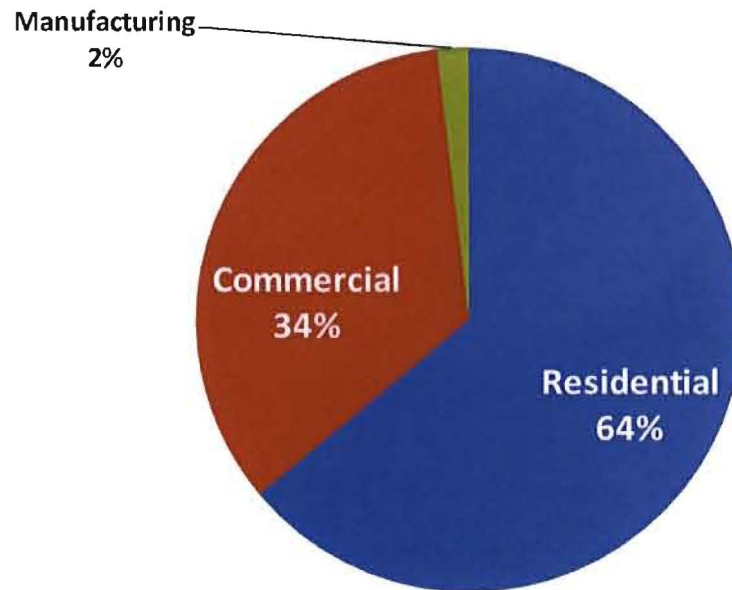
	Assessed	Equalized
2004 for 2005 (1)	\$9.69	\$9.69
2005 for 2006	\$9.95	\$9.10
2006 for 2007 (1)	\$8.49	\$8.37
2007 for 2008	\$8.65	\$8.22
2008 for 2009	\$8.70	\$8.25
2009 for 2010	\$8.94	\$8.76
2010 for 2011 (1)	\$9.61	\$9.53
2011 for 2012	\$9.75	\$10.18
2012 for 2013	\$9.81	\$10.71
2013 for 2014 (1)	\$10.75	\$10.87
2014 for 2015	\$10.79	\$10.84

(1) Revaluation conducted this year.

CITY OF WEST ALLIS
2014 EQUALIZED VALUES BY CLASS
 Per Wisconsin Department of Revenue

CITY OF WEST ALLIS

	Real Estate	Personal Property	Total Value	% of Total
Residential	\$ 2,373,022,300.00	\$ -	\$ 2,373,022,300.00	64%
Commercial	\$ 1,162,535,100.00	\$ 107,155,100.00	\$ 1,269,690,200.00	34%
Manufacturing	\$ 54,785,500.00	\$ 15,143,300.00	\$ 69,928,800.00	2%
	\$ 3,590,342,900.00	\$ 122,298,400.00	\$ 3,712,641,300.00	



64% of Taxes are paid by Residential Properties in West Allis
34% of Taxes are paid by Commercial Properties in West Allis
2% of Taxes are paid by Manufacturing Properties in West Allis

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*
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	\$29,295,073	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	\$4,083,973,400	\$3,738,930,800	\$3,936,707,600 ****	\$3,638,962,200 ****	109.23%
2013/2014	60,300	\$30,000,000 est.	19,542	\$3,732,039,400 (1)	\$3,701,354,200 (1)	\$3,641,760,114	\$3,611,817,200 *****	100.83%
2014/2015	60,300	\$30,000,000 est.	19,542	\$3,734,545,900 est.	\$3,712,641,300	\$3,646,886,500 est.	\$3,625,496,100	100.59%

(1) Revaluation conducted this year.

* Ratio as set by state

Year	TIF #	Assessed	Equalized	Year	TIF #	Assessed	Equalized	
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>\$82,650,786</u> #####	<u>\$90,338,600</u>				<u>\$109,524,466</u> **	<u>\$110,396,600</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	2012	TIF #2	\$7,384,275	\$6,760,400	
		<u>\$93,864,218</u> ++	<u>\$104,572,300</u>		TIF #3	\$13,705,977	\$12,548,000	
			TIF #5		\$26,002,689	\$23,805,800		
2007	TIF #1	\$24,487,453	\$33,604,300	TIF #7	\$51,609,315	\$47,249,000		
	TIF #2	\$7,406,244	\$8,838,000	TIF #9	\$10,491,822	\$9,605,400		
	TIF #3	\$12,413,724	\$15,509,400			<u>\$109,194,078</u> ****	<u>\$99,968,600</u> ****	
	TIF #5	\$5,472,833	\$5,697,900	2013	TIF #2	\$7,360,059	\$7,299,300	
	TIF #7	\$66,176,641	\$68,286,700 ++		TIF #5	\$24,910,239	\$24,704,600	
	<u>\$115,956,895</u> +++	<u>\$131,936,300</u>	TIF #7		\$48,409,328	\$48,009,700		
2008	TIF #2	\$8,283,992	\$8,730,100	TIF #9	\$9,592,387	\$9,513,200		
	TIF #3	\$14,085,282	\$14,843,800	TIF #12	\$10,285	\$10,200		
	TIF #5	\$12,534,305	\$13,209,300			<u>\$90,272,012</u> *****	<u>\$89,537,000</u> *****	
	TIF #7	\$56,603,593	\$59,651,800	2013	TIF #2	\$7,190,274	\$7,148,100	
		<u>\$91,507,172</u> ++++	<u>\$96,435,000</u> +++		TIF #5	\$23,799,996	\$23,660,400	
			TIF #7		\$47,356,666	\$47,078,900		
			TIF #9		\$9,306,386	\$9,251,800		
			TIF #12		\$6,035	\$6,000		
2009	TIF #2	\$8,143,497	\$8,306,300			<u>\$87,653,321</u> *****	<u>\$87,145,200</u>	
	TIF #3	\$14,118,152	\$14,400,400					
	TIF #5	\$24,648,727	\$25,141,500					
	TIF #7	\$57,376,930	\$58,524,000					
	TIF #9	\$7,166,724	\$7,310,000					
	<u>\$111,454,030</u> *	<u>\$113,682,200</u> *						