

CITY OF WEST ALLIS
2015 YEAR END
SUMMARY OF FUND BALANCES
AS OF 12/31/2015

	Balance 1/1/2015	2015 Estimated Revenues (Expenses)	Transfers			Balance 12/31/2015	Resvrs To Be Used As in 2016 Budget	Resvrs Re- tained for Apprtd./Re- strctd.purp.	Unapprtd./ Unrestr. Balance 1/1/2016
			In		Out				
GENERAL FUND									
Unrestricted Fund Balance									
Unassigned - General Fund Balance	\$3,300,188	\$58,077,142	\$170,206	5	\$100,000	1	\$3,004,332		\$3,004,332
		-\$55,102,508	\$600,000	7	\$1,696,111	2			
			\$1,198,980	9	\$196,754	4			
			\$351,059	10	\$600,000	6			
			\$1,741,219	2	\$287,075	8			
			\$87,957	18	\$1,973,568	11			
			\$598,403	8	\$2,308,106	12			
			\$0		\$975,000	13			
			\$10,460,500	3	\$200,000	17			
			\$53,500	14	\$10,460,500	3			
			\$130,000	16	\$100,000	15			
			\$384,800	20	\$0	19			
			\$32,600	23	\$100,000	22			
			\$100,000	25	\$150,000	22			
					\$0				
					\$32,600	23			
Assigned for Contingency Fund	\$3,003,264	\$0	\$196,754	4	\$170,206	5	\$3,029,812	\$25,000	\$3,004,812
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.	\$515,000	\$0	\$0		\$0		\$515,000	\$515,000	
Assigned for Capital Replacements such as boilers/carpet/roofs chillers	\$975,000	\$0	\$975,000	13	\$384,800	20	\$1,565,200	\$580,000	\$985,200
Assigned for Post Retirement Benefits	\$8,500,000	\$0	\$0		\$0		\$8,500,000	\$8,500,000	
Assigned for 27th Payroll	\$2,011,357	\$0	\$100,000	1	\$0		\$2,111,357	\$2,111,357	
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	\$1,590,000	
Assigned for Cap. Accum -General	\$2,500,123	\$0	\$287,075	8	\$598,403	8	\$2,188,795	\$500,000	\$1,688,795
Assigned for Safety, Productivity/Oper. Improvmnts	\$189,000	\$0	\$100,000	15	\$53,500	14	\$235,500	\$40,000	\$195,500
Assigned for Computer/Technology Improvements	\$249,356	\$0	\$200,000	17	\$87,957	18	\$361,399	\$50,000	\$311,399
Assigned for Community & Econ Dev Investments	\$570,000	\$0	\$0	19	\$130,000	16	\$440,000		\$440,000
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	\$32,600		\$32,600	23	\$200,000		\$200,000
Assigned for Parks & Open Space Plan	\$100,000	\$0	\$150,000	22	\$0		\$250,000	\$150,000	\$100,000
Assigned for "Zombie Properties"	\$100,000	\$0	\$100,000	22	\$100,000	21	\$100,000		\$100,000
Committed Fund Balance									
for Carry-overs	\$1,198,980	\$0	\$1,973,568	11	\$1,198,980	9	\$1,973,568		\$1,973,568
for Encumbrances	\$351,059	\$0	\$2,308,106	12	\$351,059	10	\$2,308,106		\$2,308,106
Non-Spendable Fund Balance									
for Receivables	\$10,460,500	\$0	\$10,460,500	3	\$10,460,500	3	\$10,460,500		\$10,460,500
for Inventory/Prepaid Items	\$1,741,219	\$0	\$1,696,111	2	\$1,741,219	2	\$1,696,111		\$1,696,111
Total for General Fund	\$41,402,547	\$2,974,634	\$35,088,938		\$35,088,938		\$44,377,180	\$1,345,000	\$37,023,036
									\$6,009,144

FUND BALANCE NOTATIONS

- | | | |
|--|--|---|
| 1. Transfer to Reserved for 27th Payroll | 8. Transfer to Reserve for Capital Accumulation (see related transaction page) | 16. Transfer to fund RR overpass painting, City emblem, Aurora ER donation |
| 2. Transfer to Reserved Inventory/Prepays | 9. Rev 2014 Transfer to Reserve for Carry-overs | 17. Transfer to Reserve for Computer/Technology Improvement Projects |
| 3. Transfer to Reserve for Receivables-Misc Recv, Beloit Rd Loans, Development Loans | 10. Rev 2014 Transfer to Reserve for Encumbrances | 18. Transfer to General Fund for Computer/Technology Improvement Projects |
| 4. Transfer to Contingency Fund (see related transaction page) | 11. 2015 Transfer to Reserve for Carry-overs | 19. Transfer to Reserve for Community & Econ Dev investments |
| 5. Transfer from Contingency Fund (see related transaction page) | 12. 2015 Transfer to Reserve for Encumbrances | 20. Transfer to Capital Projects Fund for DPW Roof & Emergency Backup Generator |
| 6. Transfer to 2015 and Future Tax Levy Reduction | 13. Transfer to Reserve for Capital Replacements | 21. Transfer out to Cap Projects fund for Zombie Property abatement |
| 7. Transfer in-2015 Tax Levy Reduction \$600,000 | 14. Transfer to fund Police Tactical Training Facility and PD data conversion | 22. Transfer to fund "Zombie Property" initiative and Parks & Open Space initiative |
| | 15. Transfer to Reserve for Safety, Productivity, Oper Improvements | 23. Transfer for Time Warner tax refund, and replenish reserve balance |

CITY OF WEST ALLIS
2016 BUDGET
CONTINGENCY FUND
BALANCE AS OF 12/31/2015

Contingency Fund Balance - 1/1/2015

\$3,003,264

Transfers From General Fund:

Police - 2015 squads \$131,754
to level of to approximately 5% \$65,000

Total Additions:

\$196,754

Transfers to General Fund for 2015 Approved Requests:

Fire Engine repairs (R2014-0416) \$15,000
Police Chief Recruitment (R2015-0126) \$10,000
Police Crime Prevention OT (R2015-0079) \$5,000
Police - 2016 Squads (R2015-0256) \$140,206

Total Reductions

\$170,206

Estimated Contingency Balance - 12/31/2015

\$3,029,812