



Peggy Steeno
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March 14, 2018

Common Council
 Administration and Finance Committee
 West Allis, WI

Dear Council Members:

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

2017 BUDGET/PLAN

Unassigned Fund Balance 12/31/2016	\$8,029,584
Beginning Fund Balance 1/1/2017	\$42,191,843
<i>Less: Net Deficit 2017 (Apply Fund Balance to balance Budget)</i>	(\$600,000)
<i>Less: Planned Reserve Spending-Per Council Prior Approval</i>	<u>(\$850,000)*</u>
<i>Ending Fund Balance 12/31/2017</i>	<u><u>\$40,741,843</u></u>

2017 ACTUAL YEAR-END RESULTS **

Beginning Fund Balance 1/1/2017	\$42,191,843
<i>Plus: Net Surplus (2017 Operations/2016 Carryovers & Open PO's)</i>	\$2,163,389
<i>Less: Council Authorized Amount of \$723,500 to 2018 CIP</i>	(\$723,500)
<i>Less: Actual Reserve Spending – Per Prior Council Approval</i>	<u>(\$1,209,687)*</u>
<i>Ending Fund Balance 12/31/2017</i>	<u><u>\$42,422,045</u></u>
<i>Unassigned Fund Balance Estimate 2017</i>	<u><u>\$8,072,849</u></u>

* See Attachment 5 –Authorized Spending

** Unaudited

In conjunction with completing the evaluation for 2017, the following items have been identified and reviewed, and are being submitted for your consideration:

- 1) Open Purchase Orders as of December 31, 2017 – Open purchase orders at the end of a fiscal year indicate additional funds that will likely need to be expended to complete the work started in the fiscal year. Specific examples of this are: (1) purchases of materials and supplies with long lead times and (2) services that were contracted during the fiscal year, but not yet complete. The attached list (*Attachment 1*) identifies all of the open Purchase Orders being requested for carry over. The total amount of the requested carry over for open Purchase Orders is included in the year-end numbers stated above.

- **Requested Approval - \$419,008.63 - Approval authorizes carry-forward of 2017 budget funds to pay for these items ordered in 2017 but not paid for until 2018.**
- 2) Carry Over Requests from Departments – Carry overs preserve funds from a prior year budget, for two reasons: (1) for items that were budgeted in the year, but not able to be spent before the end of the year, (2) for items that were not included in the budget, but are needed and being requested by the departments, (3) an amount of \$723,500 authorized by the Council on 11/21/2017 to partially fund the 2018 Capital Improvement Program, and (4) an amount of \$450,000 to fund a fire apparatus purchase of \$450,000 rather than borrowing for the same. The requests, including the amounts and purposes are listed on the attached report (*Attachment 2*). The total amount of the requested carry overs is included in the year-end numbers stated above.
- **Requested Approval - \$2,109,755 / \$40,000 - Approval authorizes carry forward of unspent 2017 budget funds as well as authorizes a budget adjustment for those items not included in the 2017 Budget.**
- 3) Fund Transfers – The funds transfer process, an accounting entry only, includes utilizing funds from accounts within the General Fund that were underspent, as well as revenues and fund equity when necessary, to support the accounts that were overspent. The attached report (*Attachment 3*) shows the details of the accounts under- and overspent in 2017. Per State Statutes and the City of West Allis Budget Policy, Council approval is required. However, there is no financial impact due to this process as all of the spending has been included in the year-end numbers stated above.
- **Requested Approval - Approval authorizes underspent, budgeted funds to support overspent accounts.**
- 4) Fund Balance Designations – This is a process to complete designations of specific portions of the fund balance for specific purposes. The attached report (*Attachment 4*) outlines all of the transfers. Please refer to the ‘Transfers’ columns along with the references to the footnotes to view the detailed designations.
- **Requested Approval - Approval authorizes designations of Fund Balance for specific purposes.**

Please let me know if you have any question or need clarification on any of these items in advance of the Council Meeting on March 20th; otherwise, I look forward to discussing this item with you then.

Sincerely,

Peggy Steeno

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**OPEN PURCHASE ORDERS
AS OF 12/31/2017**

Fund	Dpt	Div	Department	Account Number	Project	P.O. Number	Vendor#	Vendor Name	Open PO-FB Reserve
100	11	4	Info Technology	100-1104-517.41-06	WA2201	140980	10258	WINDSTREAM	\$130.42
100	11	4	Info Technology	100-1104-517.41-06	WA2101	140980	10258	WINDSTREAM	\$1,173.66
100	11	4	Info Technology	100-1104-517.41-06		140980	10258	WINDSTREAM	\$1,304.04
100	11	2	Info Technology	100-1102-517.70-03		141256	9670	CALAMP	\$4,752.00
100	11	1	Info Technology	100-1101-517.30-02		141487	10963	DOCUWARE CORPORATION	\$6,000.00
100	11	1	Info Technology	100-1101-517.32-01		141487	10963	DOCUWARE CORPORATION	\$10,500.00
100	15	1	Clerk	100-1501-517.56-02		141485	8446	GRANICUS INC	\$2,000.00
100	21	1	Police	100-2101-521.32-01		138574	34667	TDS METROCOM	\$329.86
100	21	1	Police	100-2101-521.32-03		141326	10768	AXON ENTERPRISES, INC.	\$13,368.60
100	35	2	Library	100-3502-555.52-53		F34409	31036	WORLD BOOK INC	\$999.00
100	43	8	Public Works	100-4308-561.44-07		141576	3915	M & M TREE SERVICE LLC	\$2,200.00
100	45	1	Public Works	100-4501-533.44-03		141000	14875	WISCONSIN LIFT TRUCK	\$271.54
100	45	1	Public Works	100-4501-533.70-02		141407	10818	JWR, INC	\$5,803.30
100	45	1	Public Works	100-4501-533.70-02		141609	33332	WASTEBUILT	\$22,496.00
100	45	1	Public Works	100-4501-533.70-02		141610	33222	MONROE TRUCK EQUIPMENT INC	\$52,207.00
100	45	1	Public Works	100-4501-533.70-02		141597	3924	MONROE TRUCK EQUIPMENT INC	\$59,480.00
100	45	1	Public Works	100-4501-533.70-02		141596	14790	LAKESIDE INTERNATIONAL TRUCKS INC	\$92,175.00
100	45	1	Public Works	100-4501-533.70-02		140935	33479	UTILITY SALES & SERVICE INC	\$119,849.38
100	88	1	General City Exp	100-8801-517.30-02		141180	10590	RAMBOLL ENVIRON US CORPORATION	\$3,390.28
100	88	13	General City Exp	100-8813-517.30-02		141266	1901	CARLSON DETTMANN CONSULTING	\$20,578.55
TOTAL									\$419,008.63

2017 RECOMMENDED BUDGET CARRY OVERS
March 14, 2018

Department/Citywide Initiative	Project/Item Description	Reason	Reason for Carryover Request			Amount Requested	Amount Recommended
			2017 Budget Item - Not Completed - Significant Need	2018 Budget Item - Funding through Carryover / Other	Non-Budgeted, High Priority Item - Needed in Advance of 2019 Budget		
Citywide Initiative-Council Approval	2018 Capital Improvement Program	Per 2018 CIP Approval		X		\$723,500.00	\$723,500.00
Citywide Initiative-Council Request	2018 Capital Improvement Program	To Reduce 2018 Borrowing Amount		X		\$450,000.00	\$450,000.00
Citywide Initiative-Council Request	2019 Capital Improvement Program	To set aside for 2019 CIP				TBD	TBD
Administration	No Requests						
Assessor	No Requests						
Attorney	No Requests						
BINS	Chairs and Desks	20+ Year Old Existing Furniture			X	\$13,000.00	\$10,500.00
Clerk	Elections Costs	Traditionally Budgeted in this manner-through carryover	X			\$20,000.00	\$20,000.00
Communications	Council Chambers Video Wall	Replace Old, Marginal Equipment-Funded by FIRE	X			\$25,000.00	\$25,000.00
Communications	Art Gallery Ceiling Remodel	Out of date ceiling, lighting, and HVAC; and the need for Cameras	X			\$15,000.00	\$15,000.00
Community Development	Additional Funds for Zoning Code Update	Update is a Current City Goal			X	\$125,000.00	\$25,000.00
Community Development	Office Remodeling	Unable to complete in 2017	X	X		\$9,633.00	\$7,000.00
Community Development	Conference Room Table/Chairs	On Order	X			\$5,994.00	\$5,994.00
Community Development	Neighborhood Small Grants		X			\$24,840.00	\$24,840.00
Engineering	No Requests						
Finance	Special Assessments Aging & Collections System	Inoperable existing system, came to light during 2017 tax roll process			X	\$11,800.00	\$11,800.00
Finance	Novatime Upgrade to Cloud Version & Addition of Advanced Scheduler	Need additional functionality to bring protective services onto timekeeping			X	\$28,140.00	\$28,140.00
Fire	EMS Supplies	Milw. County Reduced Supplies Provided-2018 Budget Increase of \$83,500 Not			X	\$16,500.00	\$16,500.00
Health	No Requests						
Human Resources	Maestro Benefit Administration Software	Project not completed in 2017 as planned	X			\$50,000.00	\$50,000.00
Information Technology	Microsoft License True-Up	Under licensed/ Have \$30K in 2018 Budget, Requesting an Additional \$15K			X	\$15,000.00	\$15,000.00
Information Technology	Strengthen Physical Security-IT System	Door Locks/Alarm Systems-City Hall and Library-Have \$20K in 2018 Budget			X	\$81,000.00	\$30,000.00
Information Technology	Citywide Mobile Computing Solutions				X	\$20,000.00	\$20,000.00

Library	Surveillance Cameras	Provide Safe and Secure Library	X			\$4,000.00	\$4,000.00
Mayor	Pedestrian Crossing and Speed Signs in Various Locations	Increase Safety Throughout City			X	\$150,000.00	\$150,000.00
Municipal Court	No Requests						
Police	No Requests						
Public Works-Administration	Work Order System	Anticipate Needing \$50K more than the Original \$150K per 2017 Capital Budget	X			\$20,000.00	\$50,000.00
Public Works-Fleet	Dump Truck-Cab/Chassis/Dump Body	Replacement of 16+ Year Old Vehicle	X			\$187,060.00	\$187,060.00
Public Works-Inventory	Fuel Island	Update Needed Due to Imminent Failure of Existing Fuel Island			X	\$40,000.00	\$40,000.00
Public Works-Electrical	LED Lighting Replacement for 2 Traffic Cabinets	Currently induction lighting / LED needed	X			\$89,407.00	\$89,407.00
Public Works-Sanitation & Streets	Asphalt Patch/Repair-Variou Streets	Major Sinking Grooves / Deterioration Beyond Control/Safety Issues	X			\$25,000.00	\$25,000.00
Public Works-Fleet	Spreader - 10 Yard	Replacement of 17+ Year Old Equipment	X			\$27,637.00	\$27,637.00
Public Works-Fleet	10' Poly Plow Wing	Existing Units Deteriorating / Expanded Capability	X			\$17,282.00	\$17,282.00
Public Works-Fleet	Road Striping Tradesperson Truck	Replacement of 15 Year Old Vehicle	X			\$24,707.00	\$24,707.00
Public Works-Fleet	Carpenter Van	Replacement of 15 Year Old Vehicle	X			\$25,331.00	\$25,331.00
Public Works-Electrical	Streetlights	Need Replacement Lights On Hand	X			\$9,603.00	\$9,603.00
Public Works-Sanitation & Streets	Concrete Repair/Patching-Variou Streets	For Deteriorating Streets			X	\$7,000.00	\$7,000.00
Public Works-Forestry	Boulevard Landscaped Bed Conversion	Approval in Late 2017 - Portion of Project (Plants) Needs to be done in Spring	X			\$6,566.00	\$6,566.00
Public Works-Sanitation & Streets	Concrete Repair/Patching-City Hall and Various Streets	For Deteriorating Parking Lot and Streets	X			\$5,000.00	\$5,000.00
Public Works-Forestry	Recycling of Stump Grindings	Need to Dispose of Stumps	X			\$2,888.00	\$2,888.00
						\$2,275,888.00	\$2,149,755.00
Total Carry Overs							\$2,149,755.00

General Fund Carryover Recommendation

\$2,109,755.00

Fund 260 Carryover Recommendation

\$40,000.00

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

Grand Total

\$2,149,755.00

CITY OF WEST ALLIS
2017 Funds Transfers
Budget Set at the Department Level

<u>DEPARTMENT</u>	<u>AMOUNT</u>	<u>REMARKS</u>
To:		
Municipal CourtMunicipal Court	(\$135,623.00)	Board of Prisoners Expenditures Over Budget
Police	(\$26,323.00)	Overtime Expenditures Over Budget
Community Development	<u>(\$37,441.00)</u>	Staffing Expenditures Over Budget
 TOTAL OVER DRAFTS	 <u><u>(\$199,387.00)</u></u>	
 From:		
General Government	 <u><u>\$199,387.00</u></u>	2017 Operations Surplus

2017 BUDGET VS ACTUAL SUMMARY BY DEPARTMENT
Preliminary Year-End Balances

EXPENDITURES	2016 Actual	2017 Budget	2017 Adjusted Budget	2017 YTD Expenses	2017 Open PO's	2017 Total Expenditures	2017 Final Net	2017 Final Carryovers	2017 Final Net	Notes
GENERAL GOVERNMENT										
Common Council	\$ 248,521	\$ 247,328	\$ 247,328	\$ 242,903	\$ -	\$ 242,903	\$ 4,425	\$ -	\$ 4,425	
Mayor	\$ 123,028	\$ 121,872	\$ 127,251	\$ 126,442	\$ -	\$ 126,442	\$ 809	\$ -	\$ 809	
City Attorney	\$ 696,030	\$ 874,200	\$ 879,663	\$ 864,351	\$ -	\$ 864,351	\$ 15,312	\$ -	\$ 15,312	
Municipal Court	\$ 485,499	\$ 412,391	\$ 412,391	\$ 548,014	\$ -	\$ 548,014	\$ (135,623)	\$ -	\$ (135,623)	Board of Prisoners expenses
City Assessor	\$ 511,938	\$ 530,220	\$ 542,683	\$ 290,971	\$ -	\$ 290,971	\$ 251,712	\$ -	\$ 251,712	
Administration	\$ 493,429	\$ 210,650	\$ 211,735	\$ 210,197	\$ -	\$ 210,197	\$ 1,538	\$ -	\$ 1,538	
Information Technology	\$ 1,719,120	\$ 1,860,183	\$ 2,073,100	\$ 1,931,207	\$ 23,860	\$ 1,955,067	\$ 118,033	\$ -	\$ 118,033	
Human Resources	\$ 463,497	\$ 462,977	\$ 563,977	\$ 453,353	\$ -	\$ 453,353	\$ 110,624	\$ -	\$ 110,624	
Finance	\$ 821,382	\$ 852,865	\$ 855,865	\$ 711,623	\$ -	\$ 711,623	\$ 144,242	\$ -	\$ 144,242	
City Clerk	\$ 522,436	\$ 516,945	\$ 560,227	\$ 417,383	\$ 2,000	\$ 419,383	\$ 140,844	\$ -	\$ 140,844	
Promotion, Celebrations, Awards	\$ 99,131	\$ 68,225	\$ 76,522	\$ 42,081	\$ -	\$ 42,081	\$ 34,441	\$ -	\$ 34,441	
General Fringe Benefits, Workers Comp, Insurance	\$ 1,057,411	\$ 2,734,750	\$ 2,561,838	\$ 1,765,870	\$ -	\$ 1,765,870	\$ 795,967	\$ -	\$ 795,967	
Other General Government (88)	\$ 913,422	\$ 1,604,965	\$ 1,696,253	\$ 886,337	\$ 23,969	\$ 910,306	\$ 785,947	\$ -	\$ 785,947	
TOTAL GENERAL GOVERNMENT	\$ 8,154,844	\$ 10,497,571	\$ 10,808,833	\$ 8,490,734	\$ 49,829	\$ 8,540,563	\$ 2,268,270	\$ -	\$ 2,268,270	
PUBLIC SAFETY										
Police & Fire Commission	\$ 22,146	\$ 45,000	\$ 45,000	\$ 34,948	\$ -	\$ 34,948	\$ 10,052	\$ -	\$ 10,052	
Police	\$ 17,204,542	\$ 17,915,211	\$ 17,943,904	\$ 17,956,528	\$ 13,698	\$ 17,970,227	\$ (26,323)	\$ -	\$ (26,323)	Overtime
Fire	\$ 13,692,884	\$ 12,716,015	\$ 13,134,835	\$ 12,395,745	\$ -	\$ 12,395,745	\$ 739,090	\$ -	\$ 739,090	
Building Insp & Neighborhood Services	\$ 1,152,092	\$ 1,257,680	\$ 1,258,495	\$ 1,181,197	\$ -	\$ 1,181,197	\$ 77,298	\$ -	\$ 77,298	
Planning	\$ 386,774	\$ 352,373	\$ 408,774	\$ 421,376	\$ -	\$ 421,376	\$ (12,601)	\$ 24,840	\$ (37,441)	\$70k over in salaries-staffing needs vs grants/funding \$26k of carryover is Neighborhood grant funding
TOTAL PUBLIC SAFETY	\$ 32,458,438	\$ 32,286,279	\$ 32,791,008	\$ 31,989,794	\$ 13,698	\$ 32,003,492	\$ 787,516	\$ 24,840	\$ 762,676	
PUBLIC WORKS										
Engineering	\$ 1,194,349	\$ 1,297,636	\$ 1,313,194	\$ 1,104,023	\$ -	\$ 1,104,023	\$ 209,171	\$ -	\$ 209,171	
Public Works	\$ 10,645,691	\$ 10,576,781	\$ 11,232,908	\$ 9,032,562	\$ 354,482	\$ 9,387,045	\$ 1,845,863	\$ -	\$ 1,845,863	
TOTAL PUBLIC WORKS	\$ 11,840,040	\$ 11,874,417	\$ 12,546,102	\$ 10,136,585	\$ 354,482	\$ 10,491,068	\$ 2,055,034	\$ -	\$ 2,055,034	
HEALTH, CULTURE, RECREATION										
Health Department	\$ 2,005,038	\$ 2,043,347	\$ 2,273,240	\$ 2,115,995	\$ -	\$ 2,115,995	\$ 157,245	\$ -	\$ 157,245	
Senior Center	\$ 217,201	\$ 218,268	\$ 218,724	\$ 218,113	\$ -	\$ 218,113	\$ 611	\$ -	\$ 611	
Library	\$ 2,079,093	\$ 2,250,985	\$ 2,302,834	\$ 2,039,025	\$ 999	\$ 2,040,024	\$ 262,810	\$ -	\$ 262,810	
TOTAL HEALTH, CULTURE, RECREATION	\$ 4,301,331	\$ 4,512,600	\$ 4,794,798	\$ 4,373,133	\$ 999	\$ 4,374,132	\$ 420,666	\$ -	\$ 420,666	
TOTAL EXPENDITURES	\$ 56,754,654	\$ 59,170,867	\$ 60,940,741	\$ 54,990,246	\$ 419,009	\$ 55,409,255	\$ 5,531,486	\$ 24,840	\$ 5,506,646	
Operating Transfers	\$ 2,743,779	\$ -	\$ 63,000	\$ 1,035,266		\$ 1,035,266	\$ (972,266)	\$ 2,084,915		
TOTAL EXPENDITURES & OPERATING TRANSFERS	\$ 59,498,433	\$ 59,170,867	\$ 61,003,741	\$ 56,025,512	\$ 419,009	\$ 56,444,521	\$ 4,559,220	\$ 2,109,755	\$ 5,506,646	

**CITY OF WEST ALLIS
SUMMARY OF FUND BALANCES
AS OF 12/31/2017 (PRE-AUDIT 3-14-2018)**

	Balance 1/1/2017	2017 Estimated Revenues (Expenses)	Transfers		Balance 12/31/2017	Resvrs To Be Used in 2018 Budget	Resvrs Re- tained for Apprtd./Re- strctd.purp.	Unapprtd./ Unrestr. Balance 1/1/2018
			In	Out				
GENERAL FUND								
Unrestricted Fund Balance								
371.10 Unassigned - General Fund Balance	\$4,573,451		\$0	5	\$0	1	\$5,598,066	\$5,598,066
			\$0	7	\$1,338,604	2		
2017 Projected Actual Revenues		\$57,161,633	\$1,164,182	9	\$172,420	4		
2017 Projected Actual Expenses & Transfers		<u>(\$56,207,933)</u>	\$815,901	10	\$0	6		
			\$1,644,433	2	\$0	1		
Transfer to fund 2018 CIP Projects (approved 11/21/2017)		<u>(\$723,500)</u>	\$0	18	\$2,109,755	11		
			\$122,266	8	\$419,009	12		
			\$0	19	\$0	13		
			\$9,957,789	3	\$0	17		
			\$30,000	14	\$9,957,789	3		
			\$25,000	16	\$0	15		
			\$600,000	20	\$0	19		
			\$182,421	23	\$0	22		
			\$0	25	\$0	22		
			\$250,000	21	\$0	23		
371.20 Assigned for Contingency Fund	\$3,000,356	\$0	\$172,420	4	\$0	5	\$3,172,776	\$3,172,776
345.09 Assigned for Liability Insurance	\$1,200,000	\$0	\$0		\$0		\$1,200,000	
Assigned for Land & Bldg.								
345.08 Acquisition	\$1,000,000	\$0	\$0		\$0		\$1,000,000	
Assigned for Capital Projects related to public								
access, green initiatives & internal rehabs.	\$511,720	\$0	\$0		\$182,421	23	\$329,299	\$329,299
Assigned for Capital Replacements								
such as boilers/carpet/roofs chillers	\$1,588,865	\$0	\$0	13	\$600,000	20	\$988,865	\$830,707
345.11 Assigned for Post Retirement Benefits	\$8,850,000	\$0	\$0	1	\$0		\$8,850,000	\$8,850,000
345.02 Assigned for 27th Payroll	\$2,211,357	\$0	\$0	1	\$0		\$2,211,357	\$2,211,357
345.06 Assigned for Workers' Comp. Ins.	\$1,500,000	\$0	\$0		\$0		\$1,500,000	\$1,500,000
Assigned for Gen'l Fund to be								
Applied to Reduce Tax Levy	\$1,590,000	\$0	\$0	6	\$0	7	\$1,590,000	\$1,590,000
345.05 Assigned for Cap. Accum -General	\$0	\$0	\$0	23	\$122,266	8	(\$122,266)	(\$122,266)
345.13 Assigned for Safety, Productivity/Oper. Improvmnts	\$642,000	\$0	\$0	15	\$30,000	14	\$612,000	\$612,000
Assigned for Computer/Technology Improvements	\$736,399	\$0	\$0	17	\$0	18	\$736,399	\$686,399
Assigned for Community & Econ Dev Investments	\$405,000	\$0	\$0		\$25,000	16	\$380,000	\$25,000
345.19 Assigned for Strategic Plan Implementation	\$100,392	\$0	\$0	19	\$0	19	\$100,392	\$100,392
345.15 Assigned for Dental Insurance	\$50,000	\$0	\$0		\$0		\$50,000	\$50,000
345.16 Assigned for Tax Refund	\$200,000	\$0	\$0		\$0		\$200,000	\$200,000
Assigned for Parks & Open Space Plan	\$350,000	\$0	\$0	22	\$250,000	21	\$100,000	\$0
Assigned for "Zombie Properties"	\$100,000		\$0		\$0		\$100,000	\$100,000
Committed Fund Balance								
345.10 for Carry-overs	\$1,164,182	\$0	\$2,109,755	11	\$1,164,182	9	\$2,109,755	\$2,109,755
345.01 for Encumbrances	\$815,901	\$0	\$419,009	12	\$815,901	10	\$419,009	\$419,009
Non-Spendable Fund Balance								
345.03 for Receivables	\$9,957,789	\$0	\$9,957,789	3	\$9,957,789	3	\$9,957,789	\$9,957,789
345.04 for Inventory/Prepaid Items	\$1,644,433	\$0	\$1,338,604	2	\$1,644,433	2	\$1,338,604	\$1,338,604
Total for General Fund	\$42,191,846	\$230,200	\$28,789,569		\$28,789,569		\$42,422,045	\$905,707
							\$32,745,496	\$8,770,842

FUND BALANCE NOTATIONS/TRANSFERS

1. Transfer to Reserved for 27th Payroll & OPEB liab funding
2. Transfer to Reserved Inventory/Prepays
3. Transfer to Reserve for Receivables-Misc Recv, Beloit Rd Loans, Development Loans
4. Transfer to replenish Contingency Fund
5. Transfer from Contingency Fund
6. Transfer to 2017 and Future Tax Levy Reduction

8. Transfer for Capital Accumulation Fund purchases

9. Rev 2016 Transfer to Reserve for Carry-overs
10. Rev 2016 Transfer to Reserve for Encumbrances
11. 2017 Transfer to Reserve for Carry-overs
12. 2017 Transfer to Reserve for Encumbrances
13. Transfer to fund Reserve for Capital Replacements
14. Transfer to fund Comp Study, Fleet Audit, PD data conversion

\$1,209,687

16. Transfer to fund WAMH contribution for Mntl Hlth

17. Transfer to fund Reserve for Computer/Technology Improvement Projects
18. Transfer for Code Enforcement, Complaint System
19. Transfer to fund Strategic Plan implementation & replenish reserve balance
20. Transfer to Capital Projects Fund for Various Building Maint projects
21. Transfer to CIP-Parks fund for park projects
22. Transfer to fund Parks & Open Space initiative