



GENERAL OPERATING RESULTS **- 2022 -**

City of West Allis





2022 General Fund Operations

HIGHLIGHTS

- Fiscal operations ended better than expected.
- Fund balance (cash reserves) increased slightly.
- Carryover (as estimated in the 2023 Capital Budget) will be fully funded!



OVERALL RESULTS OF OPERATIONS

General Fund - 2022

	Budget	Actual	Surplus
Revenues	\$65.3	\$66.6	\$1.3
Expenditures	\$65.3	\$61.3	\$4.0
	-	\$5.3	\$5.3

(in millions)

Note: The 2023 Capital Budget estimated \$2.8 million in carryover funds needed.



CHANGE IN FUND BALANCE (RESERVES)

General Fund - 2022

Beginning fund balance		\$44.9
Add: net operating surplus	\$5.3	
Less: transfer to Capital Projects	(\$5.1)	
Less: transfer to Economic Dev	(\$0.2)	
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Change in fund balance		\$0.1
		<hr/>
Ending fund balance		\$45.0

(in millions)

FUND BALANCE BREAKDOWN

General Fund - 2022

Nonspendable (i.e. prepaid, receivables)	\$1.3
Assigned (by Council for specific purposes)	\$16.9
Unassigned	\$26.8
	<hr/> \$45.0

(in millions)



5 months
of working capital

*Ehlers recommends
5 to 6 months of
working capital.*

A photograph of children playing in a public water fountain. In the foreground, a girl with long dark hair is smiling and splashing water. To her right, a boy in a green shirt is also playing. In the background, a red banner reads "AMERICA'S DAIRY LAND". Other children are visible in the fountain, and a building is in the distance.

BUDGET VARIANCES

2022 General Fund Operations

There are over 1,700 general ledger accounts in the General Fund
Next are the most significant budget variances

GENERAL FUND REVENUES

2022 Budget Variances

- **+ \$1.8 million** - Interest income
 - Over 9x greater earnings (almost \$2 million more) than 2021!
- **+ \$0.4 million** - Ambulance billings
 - The Medicare reimbursement increased from 40% to 80% in January 2022
- **- \$0.4 million** - Payments in-lieu-of taxes (PILOT)
 - A valuation challenge by the hospital led to a reduction and refund.
 - Expecting \$250K less annually

GENERAL FUND EXPENDITURES

2022 Budget Savings

- **\$1.8M (under) - Public Works**
 - Nearly all of this is savings in personnel costs.
 - The Department continues in its struggle to maintain full employment.
- **\$750K (under) - Police Department**
 - Overages in multiple categories were more than offset by \$975K of savings from unfilled positions.
- **\$460K (under) - Planning and Engineering**
 - Result of unfilled positions; some of which have now been filled

GENERAL FUND EXPENDITURES

2022 Budget Overages

- **\$340K (over) - Fire Department**
 - Excess overtime of \$300K was partially offset by savings from unexpected vacancies for a net \$170K overage.
 - Retiree benefits exceeded budget by \$105K due to a change in procedure.
- **\$225K (over) - General City Expense**
 - Result of tax appeals and related refunds
- **\$50K (over) - Clerk's Office** *(most of this was simply budgeted in other funds)*
 - Employee election wages were budgeted in their respective departments, so this does not represent an actual budget overage.
 - However, elections supplies ended-up \$15K greater than expected.



THANK YOU

City of West Allis

