GENERAL CITY BUDGET

2012

CITY OF WEST ALLIS

WISCONSIN

As Recommended by the Mayor

October 18, 2011

To Common Council:

The 2012 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 $22,982,394 for 2012, down $928,715 from 2011, or 3.88% less. The 2012 revenue includes increases in several elements, including parking violations, a new sanitary sewer fund administrative support, and storm water and cable administrative support. Decreases include state shared revenues and state transportation/highway aids. Total revenues (including Special Revenue, Enterprise, Debt, Capital, and Internal Service funds) are recommended at $117,546,535 for 2012, down $1,753,763 from 2011, or 1.47%.

The General Fund spending needed to operate the City is recommended at $55,604,797 for 2012, down $414,895 from 2011, or .74%. This decrease is primarily due to savings on employee-paid state pension costs. Staff authorizations for 2012 are recommended at approximately 514, down approximately 4 FTE's from what was authorized in 2011. Total expenditures (including Special Revenue, Enterprise, Debt, Capital, and Internal Service funds) are recommended at $118,218,779 for 2012, up $1,343,369 from 2011, or 1.15%.

The 2011 property tax levy [dollars needed to make up the difference between 2012 revenues and 2012 expenditures] for use in 2012 is $38,728,403, up from $38,144,584, an increase of $583,819 or 1.53%. The City tax levy for 2012 includes four tax levy elements: General Fund, Health Insurance Fund, Parking Utility, and Debt Fund. A tax levy for Tax Increment Financing is not included in this amount.

The City tax rate is recommended at an increase from $9.61 per $1,000 of assessed valuation to $9.76 per $1,000 of assessed valuation, an increase of $.15 per $1,000, or 1.56%. (In 2011(2012), Assessed Valuation, including TIF value, is estimated to be decreasing by $4,171,300 from $4,080,036,000 to $4,075,864,700, approximately .1%.

Below is listed a table showing the 2010(2011) City of West Allis tax rate, the 2011(2012) City of West Allis tax rate, the cost increase per $1,000 in assessed valuation, and the cost increase for an example on a $165,000 property (for City purposes only).

Taxing Unit	**2010(11) Tax Rate**	**2011(12) Tax Rate**	**Cost Inc./(Dec.) In Tax Rate Per $1,000 In Assessed Valuation**	**Based on property of $165,000 Assessed Valuation Cost Increase in Dollars to you for 2012 Operational Taxes (2011 Tax Levy)**
City of West Allis (Responsibility of Mayor & Alderpersons)	$9.61	$9.76	$.15 Increase	$24.75 Increase (1.56% Increase)

Respectfully Submitted,
Mayor Dan Devine

2012 MAYOR'S RECOMMENDED BUDGET
SUMMARY HIGHLIGHTS

PROCESS

The City budget process for 2012 began on June 1, 2011. 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 2011 budget. However, the Police and Fire Departments were both requested to reduce their budgets by significant amounts. 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 2012. Considerable time was also spent on dealing with a projected $1.5 million loss in State aid and the implementation of Act 10. At the same time, an effort was undertaken to increase existing revenues and identify new revenues.

During the budget meetings with all departments, five (5) questions were asked in order to develop ideas, options, and consider all relevant factors. The following five (5) questions were asked:

1. How was the 2012 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?

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 2012 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.

With the above process being used, decisions were made with regard to revenues and expenditures for the 2012 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 2012 revenues decreased significantly from what had been budgeted in 2011. They are as follows:

1. State Shared Revenues: down $1,100,000
2. State Transportation/Highway Aids: down $250,000

This second revenue section describes below what 2012 revenues increased significantly from what had been budgeted in 2011. They are as follows:

1. Parking Violations: up $50,000
2. Storm Water Administrative Support: up $50,000
3. Cable Administrative Support: up $75,000

This third revenue section describes below what new revenues are included in the 2012 adopted revenues. There was one new revenue source.

1. Sanitary Sewer Administrative Support – $50,000

Finally, there were other smaller, minor increases and decreases in other 2012 Mayor's Recommended Budget revenue items.

EXPENDITURES

Approximately thirty-three (33) changes in nine (9) departmental budgets resulted in a net reduction totaling $1,533,150 (this includes transfers, additions, and deletions). They were as follows:

1. Purchasing/Central Services ($126,000) – decrease of $1,000 from telephone bills (41.06); transfer of $125,000 from radio ($75,000) and phone ($50,000) in Capital Accumulation Account to Capital Holding Account (70.70).
2. Human Resources ($300) – decrease of $300 from membership dues (57.01).
3. Police ($405,000) – decrease of $5,000 for Crossing Guard contract (30.04), decrease of $5,000 from Computer Equipment Software (32.01), decrease of $5,000 from natural gas (41.05), decrease of $15,000 from vehicle repair (44.03), decrease of $1,000 for other repair (44.08), decrease of $5,000 from general postage (51.01), decrease of $2,000 from CP postage (51.01), decrease of vehicle replacement of $36,750 (70.02) for one squad car and transfer of $110,250 (70.02) for three squad cars to Capital Holding Account (70.70), decrease of $220,000 from other equipment (70.05).
4. Fire ($140,000) – decrease of vehicle replacement of $40,000 (70.03), transfer of $100,000 (70.03) to Capital Holding account (70.70).
5. Building Inspection & Neighborhood Services ($6,550) – decrease of $500 from PT Elect. Inspector (12.01); decrease of $500 in Elect. Div. overtime (13.01), decrease of $4,000 for out-of-class pay (14.01), decrease of $550 for car allowance (14.10), decrease of $1,000 for other books (52.02).
6. Library ($2,000) – decrease of $2,000 from natural gas (41.05).
7. Public Works ($843,600) – decrease of $1,000 for Provisional Workers (12.01), decrease of $1,100 for overtime (13.01), increase of $10,000 for electricity (41.04), decrease of $50,000 for natural gas (41.05), decrease of $1,500 for telephone usage (41.06), decrease of $2,500 from consultants (30.02), decrease of $5,000 for asphalt and road oils (53.09), decrease of $20,000 for salt (53.23), decrease of $25,000 from vehicle repair (44.03), decrease of $87,500 from gasoline (53.01), decrease of $295,000 from vehicle replacement (70.02), and transfer of $365,000 to Capital Holding Account (70.70).
8. Engineering ($2,000) – decrease of $2,000 from survey/construction equipment (70.03).
9. General Expense ($7,700) – decrease of $7,700 from $634,450 to $626,750. (Net change from four (4) departments: Purchasing/Central Services - $125,000; Police - $36,750; Fire $100,000; and Public Works $365,000)

Expenditures for the 2012 Mayor's Recommended Budget were changed in several respects from the 2011 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	One Asst. City Atty. upgraded in 2011.	Additional salary dollars needed.
Municipal Court	Outside help for TRIP program discontinued; Bd. of Prisoners expenses up.	None
City Assessor	None	None
City Admin. Office	None	None
Information Technology	Two positions upgraded; GIS Operator incr. by .25 FTE.	More GIS support for departments.
Purchasing/Central Services	Capital Equip. replacement transferred to Capital Accumulation Holding Acct. for second year.	$125,000 transferred; one yr. loss of accumulation.
Human Resources	Added 3 hrs to PT Secy. (+.075 FTE).	Maintain staff response to increased demands (training, health care regulation, succession plng).
Finance	.5 FTE transferred to Utilities Funds.	Saves General Fund salary dollars.
Clerk/Treasurer	Reduction of 45 Elect. Workers (34 to 25 wards).	$10,000 savings, fewer voting places.
Police & Fire Commission	None	None
Police	1. One new Parking Control Officer added. 2. One squad car replacement transfer to Capital Accumulation Holding Account; three squad cars deleted.	1. Net increase in revenue of $50,000. 2. $36,750 transferred; one less squad car purchased; $110,250 deleted.
Fire	1. Half of vehicle replacement transferred to Capital Accumulation Holding Account; increase eliminated. 2. Three FF positions reduced.	1. $100,000 transferred; half of amount loss for accumulation; $40,000 deleted. 2. Savings of approx. $250,000, including benefits (increased response time, more mutual aid).
Planning (Development)	Transfer of responsibilities from Dept. of BINS.	$34,000 expenditure increase.
Bldg Insp & Nghbrhd Srvcs	Transfer of responsibilities to Planning Div.	$47,000 expenditure decrease.
Health	Environmentalist position deleted; some other positions slight increases.	Net reduction of .5 FTE.
Senior Center	.1 FTE increase.	Slight improvement.
Library	Slight reduction in PT hours.	Minimal or no change.
Public Works	Portion of fleet vehicle replacement transferred to Capital Accumulation Holding Account; other vehicles deleted.	$365,000 transferred; $295,000 deleted (delay in purchase of some vehicles & equipment).
Engineering	None	None

Dept/Div/Office	Description of Change *(including staffing, dollar impact, etc.)*	Service Effect or Impact
Comm Rels/ Promos/Celebs	None	None
Employee Fringe Benefits	Increases for health care costs. Employee share of State Pension contribution for general employees eliminated.	Budgeted expenditures exceed health insurance revenue sources. (Health Ins. Fund deficit in 2012 for fourth year.) Substantial reduction in retirement cost.
General Expense (audit, animal control, insurance) Claims	Continued use of Capital Accumulation Holding Account.	$626,750 transferred from four (4) departmental budgets (see note below on pages v. & vi. for details).
Cable Communications	None	Now doing L&H Cmte. & City Hall Plaza sign.
Community Development	Reduction in Federal CDBG funding.	Less money for programs.
Rent Asst/Voucher	Reduction in Federal Voucher and Rent Assistance funding.	Less money for programs.
HOME Program	Reduction in Federal HOME funding.	Less money for programs.
Debt Fund	Slight decrease in debt.	Debt service and levy slightly less.
Enterprise Funds	Some rate increases included (see fund cover sheets).	Higher charges for customer use.
Capital Projects/TIF Projects	Large increase in TIF expenditures.	Improved tax base and job creation.
Internal Service (Liability & Health Insurance)	Health insurance costs increase of 1%.	Insufficient health insurance revenue. (Use of Fund Balance again in 2012 for fourth straight year.)

One additional financial element that was used to close the approximate $.5 million levy gap in the 2012 budget was the transfer of $626,750 from four (4) departments' capital equipment replacement accounts into the Capital Accumulation Holding Account. These funds would remain budgeted for 2012 but NOT SPENT in 2012. This "savings" would offset a $625,000 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 affect on the 2012 budget bottom line. If additional revenue is realized in 2012, further adjustments to this transfer can be evaluated and implemented during 2012. (This is the second year that this method has been used.)

The four departments and the amounts transferred are as follows:

1. Purchasing/Central Services Division ($125,000 – 100% of $125,000 for radio/communication ($75K) and phone systems ($50K)); no 2012 funding.
2. Fire Dept. ($100,000 – 50% of $200,000 for fire vehicle replacement); $100,000 remains funded.
3. Public Works Dept. ($365,000 – 41.5% of $878,600 for fleet vehicle replacement); top priority vehicles remain funded.
4. Police Dept. ($36,750 – 25% of $294,000 for one squad car replacement); four (4) squad cars remain funded with three additional squad car deletion.

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 2012 budget challenges.

SUMMARY

Overall, non-tax levy general fund revenues decreased by $928,715 or 3.88%. $625,000 of City Reserves (not to be actually used) and $625,000 from the General Fund (to be used) are included in 2012 revenue. (Without the use of these two amounts, the 2012 tax levy and rate would be approximately 1.6% higher for the first $625,000 and approximately 1.6% higher for the second $625,000. In other words, the tax levy increase would be 4.7% in 2012 rather than the 1.5% that it will be.) The general fund expenditures decreased $414,895 or approximately .74%. Staffing levels for authorized positions decreased by 4 FTE's to approximately 514.

The City's State Expenditure Restraint Program (ERP) limit is approximately 3% for 2012; the State Tax Levy limit is .1% for 2012 based on net new construction. In addition to the net new construction levy limit, the Mayor's Recommended budget includes the use of approximately $555,000 of debt issued after July 1, 2005. This added 1.4% to the total levy, or approximately 1.5%. (Total eligible amount of debt issued after July 1, 2005 that could have been used is approximately $3 million.)

The 2012 Mayor's Recommended Budget package of the overall revenue increase and the small overall expenditure increase resulted in a General fund levy increase of approximately $513,820 or 1.61%. When all tax levy components (General, Health Insurance, Parking, and Debt) are totaled, the tax levy for these four (without TIF) is $38,728,403, up $583,819 or 1.53%. The TIF levy is estimated to be $1,060,011, up $7,787 or .74%, resulting in an overall City levy of $39,788,414, up $591,606 or 1.51%. The assessed value for the City (including TIF value) is estimated to be decreasing by approximately $4,159,600 (.1%). The municipal only tax rate for the City is increasing from $9.61 to $9.76, or $.15 per $1,000 of assessed valuation (1.56%).

CITY OF WEST ALLIS
2012 CITY BUDGET
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City of West Allis
2012 Revenues
With Comparison of Actual 2009, 2010, & 2011 Budgeted & Estimated Revenues

	2009 Actual Revenues	2010 Actual Revenues	2011 Budgeted Revenues	2011 Estimated Revenues	2012 Revenues
Taxes					
Real Estate & Personal Property	$29,263,189	$30,669,778	$31,921,583	$31,921,583	$32,435,403
Mobile Home/Trailer	$79,501	$85,894	$78,000	$78,000	$80,000
Hotel/Motel	$45,906	$33,556	$30,000	$30,000	$33,000
State Sales Tax	$144	$932	$0	$0	$0
Tax Equiv. - Physians Office Tower	$565,051	$579,511	$579,511	$606,438	$606,438
Tax Equiv. - Parking Structures	$0	$0	$0	$0	$0
Tax Equiv. - Women's Pavilion	$0	$0	$0	$0	$0
Tax Equiv. - Laboratory Equip - hosp	$0	$0	$0	$0	$0
Other Tax Equivalent (Holie,Beths.)	$129,932	$143,226	$142,000	$154,456	$150,000
Tax Equiv. - Voluntary PILOT	$0	$84,163	$1,000	$1,000	$1,000
Tax Delinquencies & Penalties	$324,213	$328,370	$265,000	$265,000	$300,000
Total Taxes	**$30,407,936**	**$31,925,430**	**$33,017,094**	**$33,056,476**	**$33,605,841**
Intergovernmental Grants & Aids					
State Shared Revenues	$8,590,825	$8,250,368	$8,266,170	$8,266,170	$7,198,483
Expenditure Restraint Program	$1,756,743	$1,636,156	$1,615,559	$1,615,560	$1,627,054
Exempt Computer Equipment	$200,994	$195,595	$187,000	$186,079	$187,000
Fire Insurance Premiums Tax Rebates	$130,487	$136,225	$130,000	$142,425	$135,000
Municipal Services Payment	$322,728	$321,506	$319,000	$329,144	$320,000
State Fair - Expo Center	$30,000	$30,000	$30,000	$30,000	$30,000
State Fair Service Contract	$0	$0	$0	$0	$0
Transportation/Highway Aids	$2,316,363	$2,418,692	$2,534,080	$2,534,080	$2,287,236
Milwaukee County Library	$320,836	$290,862	$290,000	$290,000	$275,000
Total Grants & Aids	**$13,668,977**	**$13,279,404**	**$13,371,809**	**$13,393,458**	**$12,059,773**
Licenses, Permits, Fees					
Malt Beverage & Liquor	$97,175	$96,437	$96,025	$96,025	$96,025
All Other Licenses	$157,280	$156,932	$133,380	$138,925	$140,830
Bldg., Plumbg, & Electrical Permits	$554,094	$671,726	$502,960	$502,960	$507,960
Planning & Development Fees	$41,147	$63,957	$40,500	$30,000	$40,500
Overnight Parking Permits	$377,876	$350,350	$370,100	$360,000	$370,100
Fire Inspection Fee	$90,122	$90,822	$89,000	$89,000	$90,000
Landlord Tenant Fee	$0	$74,210	$45,000	$45,000	$30,000
All Other Permits	$68,665	$59,742	$44,975	$45,718	$53,975
Total Licenses, Permits, Fees	**$1,386,359**	**$1,564,176**	**$1,321,940**	**$1,307,627**	**$1,329,390**

City of West Allis
2012 Revenues
With Comparison of Actual 2009, 2010, & 2011 Budgeted & Estimated Revenues

	2009 Actual Revenues	2010 Actual Revenues	2011 Budgeted Revenues	2011 Estimated Revenues	2012 Revenues
Penalties and Forfeitures					
Court Fines & Costs	$886,179	$967,477	$875,000	$875,000	$875,000
Parking Violations	$1,127,073	$1,013,309	$1,100,000	$1,100,000	$1,150,000
Total Penalties and Forfeitures	**$2,013,252**	**$1,980,786**	**$1,975,000**	**$1,975,000**	**$2,025,000**
Charges for Services					
General Government	$54,227	$197,214	$24,400	$208,363	$24,400
HIDTA Admin Fees	$81,000	$84,000	$80,000	$86,000	$86,000
Resident & Non- Resident Ambulance Fee	$1,421,989	$1,369,862	$1,322,500	$1,322,500	$1,322,500
Milwaukee County Paramedic Aid	$210,418	$187,945	$168,000	$190,000	$180,000 *
MMSD Tunnel Rescue Admin Fee	$211,546	$225,499	$0	$1,400	$0
Police	$63,857	$76,540	$57,350	$50,000	$60,000
Fire	$21,357	$16,442	$19,000	$19,000	$19,000
Health	$218,707	$237,485	$214,303	$214,303	$226,553
Village of West Milw.-Health Servs. Agrmnt.	$62,460	$64,272	$62,460	$62,460	$62,460
Senior Center	$6,773	$6,283	$6,700	$6,700	$6,700
Public Works Services	$74,517	$81,087	$54,900	$54,900	$58,000
Public Works Equipment Earnings	$208,109	$233,797	$225,000	$225,000	$230,000
City Engineer	$58	$10	$0	$0	$0
Finance	$1,067	$138	$0	$0	$0
Information Technology	$5,660	$5,428	$4,500	$4,500	$4,500
Print Shop	$75,670	$76,254	$61,500	$61,500	$70,000
City Attorney	$71,345	$22,425	$50,000	$50,000	$50,000
CAO	$90,509	$102,015	$85,000	$85,000	$95,000
Library	$87,325	$89,223	$88,300	$88,300	$88,300
City Clerk/Treasurer	$2,558	$2,467	$2,600	$2,600	$2,600
Total Charges For Services	**$2,969,152**	**$3,078,383**	**$2,526,513**	**$2,732,526**	**$2,586,013**

** If $3 million County Paramedic Aid is not funded, then add this amount as a special charge to the tax bill or utility bill, or as an increase to the ambulance fee, or establish a new paramedic service charge.*

City of West Allis
2012 Revenues
With Comparison of Actual 2009, 2010, & 2011 Budgeted & Estimated Revenues

	2009 Actual Revenues	2010 Actual Revenues	2011 Budgeted Revenues	2011 Estimated Revenues	2012 Revenues
Miscellaneous Revenue					
Interest on Investment	$1,132,539	$835,323	$500,000	$400,000	$500,000
Interest on Special Assessments	$1,388	$2,886	$1,500	$1,500	$1,500
Rental of City Property	$66,124	$65,038	$70,000	$70,000	$70,000
Green Market Rentals	$99,849	$98,509	$100,000	$100,000	$100,000
Other Sales	$125,818	$97,957	$100,000	$103,234	$100,000
Hospital Transaction	$0	$2,285,000	$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	**$1,775,719**	**$3,734,712**	**$1,121,500**	**$1,024,734**	**$1,121,500**
Transfers and Reserve Funds Applied					
Beloit Rd Housing Incentive Payment	$103,792	$110,803	$111,000	$130,930	$111,000
Tax Equivalent-Water Utility	$613,556	$642,951	$613,556	$613,556	$630,000
Storm Water Administrative Support	$250,000	$250,000	$250,000	$250,000	$300,000
Solid Waste Administrative Support	$0	$0	$100,000	$100,000	$100,000
Sanitary Sewer Administrative Support	$0	$0	$0	$0	$50,000
Cable Administrative Support	$275,000	$275,000	$275,000	$275,000	$350,000
Internal Service Fund - Liability Insurance	$68,323	$68,320	$86,280	$86,280	$86,280
Operating Transfers	$45,365	$77,972	$0	$0	$0
General Fund Applied	$0	$0	$600,000	$600,000	$625,000
Reserves Applied	$0	$0	$650,000	$650,000	$625,000
Total Reserve Funds Applied	**$1,356,036**	**$1,425,047**	**$2,685,836**	**$2,705,766**	**$2,877,280**
Total General Fund Revenue	**$53,577,430**	**$56,987,938**	**$56,019,692**	**$56,195,587**	**$55,604,797**
Special Revenue Funds					
Office of Cable Communications Revenues	$629,763	$671,821	$598,000	$598,000	$600,000
Community Development Block Grant Program	$1,276,270	$1,361,698	$1,615,093	$1,615,093	$1,269,194
Housing Assistance Programs	$3,049,782	$3,197,823	$3,711,821	$3,711,821	$2,976,314
Federal & State Health Grants	$444,936	$471,658	$402,100	$420,845	$401,320
Police & Fire Grants & Info. Tech. Jnt Vnt. & MMSD	$2,373,058	$2,429,213	$2,131,138	$2,060,989	$2,061,127
FIRE First Ring Industrial Rdvlpmnt Enterprise	$822,433	$1,029,938	$300,000	$1,050,000	$300,000
Total Special Revenue Funds	**$8,596,242**	**$9,162,151**	**$8,758,152**	**$9,456,748**	**$7,607,955**

City of West Allis
2012 Revenues
With Comparison of Actual 2009, 2010, & 2011 Budgeted & Estimated Revenues

	2009 Actual Revenues	2010 Actual Revenues	2011 Budgeted Revenues	2011 Estimated Revenues	2012 Revenues
Capital Projects Fund					
Capital Projects	$5,389,614	$4,061,997	$4,578,154	$4,578,154	$4,083,000
TIF Projects	$5,221,007	$1,795,076	$4,800,000	$638,000	$4,800,000
Total Capital Projects Fund	**$10,610,621**	**$5,857,073**	**$9,378,154**	**$5,216,154**	**$8,883,000**
Debt Service Revenues					
Real Estate & Personal Property	$4,085,001	$3,760,000	$3,380,000	$3,380,000	$3,450,000
Hospital & TIF Financing Sources & Refunding	$11,376,723	$28,773,674	$4,839,724	$4,839,724	$4,647,256
Total Debt Service	**$15,461,724**	**$32,533,674**	**$8,219,724**	**$8,219,724**	**$8,097,256**
Enterprise Funds					
Parking System	$40,409	$57,882	$63,880	$62,389	$62,380
Beloit Rd Public Housing	$399,832	$386,743	$402,909	$402,000	$406,639
Storm Sewer Program	$3,092,852	$3,690,162	$3,700,508	$3,309,485	$3,921,858
Water Utility	$7,165,837	$7,163,851	$7,763,133	$7,177,632	$7,368,453
Sanitary Sewer Utility	$5,742,162	$6,204,678	$7,096,016	$7,032,200	$7,317,212
Solid Waste Fund	$1,673,284	$1,785,258	$2,099,850	$1,954,978	$2,352,475
Total Enterprise Funds	**$18,114,376**	**$19,288,574**	**$21,126,296**	**$19,938,684**	**$21,429,017**
Internal Service Fund					
Employee Health Insurance Revenues	$16,235,023	$16,855,249	$15,712,000	$16,609,475	$15,832,000
Liability Insurance Pool Revenues	$68,323	$67,928	$86,280	$86,280	$92,510
Total Internal Service Revenues	**$16,303,346**	**$16,923,177**	**$15,798,280**	**$16,695,755**	**$15,924,510**
TOTAL ALL CITY REVENUE	**$122,663,739**	**$140,752,587**	**$119,300,298**	**$115,722,652**	**$117,546,535**

CITY OF WEST ALLIS
Comparison of 2012 Expenditures With
2011 Budgeted Expenditures & 2011 Adjusted Expenditures

DEPARTMENT OR ACTIVITY	2012 Expenditures	% of Total Expend.	2011 Budgeted Expenditures	Increase or Decrease $ Amount	Increase or Decrease %	2011 Adjusted Expenditures	Increase or Decrease $ Amount	Increase or Decrease %
POLICY MAKING								
Common Council (elected)	99,440	0.18%	$101,440	($2,000)	-1.97%	$101,440	($2,000)	-1.97%
Mayor (elected)	80,396	0.14%	$80,396	0	0.00%	80,899	(503)	-0.62%
TOTAL POLICY MAKING	$179,836	0.32%	$181,836	($2,000)	-1.10%	$182,339	($2,503)	-1.37%
LEGAL, JUDICIAL, VALUATION								
City Attorney (elected)	483,133	0.87%	$479,198	$3,935	0.82%	$479,198	$3,935	0.82%
Municipal Court (elected)	293,806	0.53%	$293,806	0	0.00%	293,806	0	0.00%
City Assessor	350,187	0.63%	$350,187	0	0.00%	363,989	(13,802)	-3.79%
TOTAL LEGAL, JUDICIAL, VALUATION	$1,127,126	2.03%	$1,123,191	$3,935	0.35%	$1,136,993	($9,867)	-0.87%
ADMINISTRATION								
City Administrative Office	148,463	0.27%	$148,463	0	0.00%	148,463	0	0.00%
Information Technology	770,536	1.39%	$770,676	(140)	-0.02%	870,376	(99,840)	-11.47%
Purchasing/Central Services	505,796	0.91%	$505,820	(24)	0.00%	527,375	(21,579)	-4.09%
Human Resources	316,009	0.57%	$312,558	3,451	1.10%	319,058	(3,049)	-0.96%
Finance	328,585	0.59%	$336,093	(7,508)	-2.23%	338,293	(9,708)	-2.87%
City Clerk/Treasurer	440,651	0.79%	$440,862	(211)	-0.05%	450,762	(10,111)	-2.24%
TOTAL ADMINISTRATION	$2,510,040	4.51%	$2,514,472	($4,432)	-0.18%	$2,654,327	($44,447)	-1.67%
HEALTH, SAFETY, CULTURE								
Police & Fire Commission	14,900	0.03%	$14,900	$0	0.00%	$19,900	($5,000)	-25.13%
Police Department	11,612,647	20.88%	$11,618,656	(6,009)	-0.05%	$11,621,656	(9,009)	-0.08%
Fire Department	8,415,672	15.13%	$8,652,507	(236,835)	-2.74%	$8,694,932	(279,260)	-3.21%
Planning (Development)	209,350	0.38%	$174,750	34,600	19.80%	$174,750	34,600	19.80%
Bldg Inspection & Zoning & Neighborhood Services	758,065	1.36%	$805,911	(47,846)	-5.94%	$808,911	(50,846)	-6.29%
Health Department	1,520,243	2.73%	$1,522,281	(2,038)	-0.13%	$1,522,281	(2,038)	-0.13%
Senior Center	171,786	0.31%	$169,748	2,038	1.20%	$170,333	1,453	0.85%
Public Library	1,818,524	3.27%	$1,798,177	20,347	1.13%	$1,828,277	(9,753)	-0.53%
TOTAL HEALTH, SAFETY, CULTURE	$24,521,187	44.10%	$24,756,930	($235,743)	-0.95%	$24,841,040	($319,853)	-1.29%
PUBLIC WORKS, ENGINEERING								
Public Works	7,668,449	13.79%	$7,534,327	$134,122	1.78%	$7,603,127	$65,322	0.86%
Engineering	886,600	1.59%	$885,081	1,519	0.17%	$896,581	(9,981)	-1.11%
TOTAL PUBLIC WORKS, ENGINEERING	$8,555,049	15.39%	$8,419,408	$135,641	1.61%	$8,499,708	$55,341	0.65%

CITY OF WEST ALLIS
Comparison of 2012 Expenditures With
2011 Budgeted Expenditures & 2011 Adjusted Expenditures

DEPARTMENT OR ACTIVITY	2012 Expenditures	% of Total Expend.	2011 Budgeted Expenditures	Increase or Decrease $ Amount	Increase or Decrease %	2011 Adjusted Expenditures	Increase or Decrease $ Amount	Increase or Decrease %
GENERAL EXPENSE								
Promos and Celebrations	92,925	0.17%	$92,925	0	0.00%	104,133	(11,208)	-10.76%
Employee Fringe Benefits	16,932,750	30.45%	$17,599,250	(666,500)	-3.79%	17,609,250	(676,500)	-3.84%
General Expenses	1,685,884	3.03%	$1,331,680	354,204	26.60%	1,336,680	349,204	26.12%
TOTAL GENERAL EXPENSE	$18,711,559	33.65%	$19,023,855	($312,296)	-1.64%	$19,050,063	($338,504)	-1.78%
TOTAL GENERAL FUND EXPENDITURES	$55,604,797	100.00%	$56,019,692	($414,895)	-0.74%	$56,364,470	($659,833)	-1.17%
SPECIAL REVENUE FUNDS EXPENDITURES								
Office of Cable Communications	715,057	9.38%	640,059	74,998	11.72%	640,059	74,998	11.72%
Community Development Programs	1,269,194	16.65%	1,615,093	(345,899)	-21.42%	1,615,093	(345,899)	-21.42%
Housing Assistance Programs	2,976,314	39.04%	3,711,821	(735,507)	-19.82%	3,711,821	(735,507)	-19.82%
Federal & State Health Grants	401,320	5.26%	402,100	(780)	-0.19%	426,012	(24,692)	-5.80%
Police & Fire Grants & Info. Tech. Jnt Vnt. & MMSD	2,061,127	27.04%	2,131,138	(70,011)	-3.29%	2,131,138	(70,011)	-3.29%
FIRE First Ring Industrial Rdvlpmnt Enterprise	200,000	2.62%	200,000	0	0.00%	200,000	0	0.00%
TOTAL SPECIAL REVENUE FUND EXPENDITURES	$7,623,012	99.99%	$8,700,211	($1,077,199)	-12.38%	$8,724,123	($1,101,111)	-12.62%
CAPITAL PROJECTS FUND								
Capital Improvements	$4,083,000	40.24%	$4,578,154	($495,154)	-10.82%	$4,578,154	($495,154)	-10.82%
TIF Improvements	6,063,794	59.76%	3,048,850	3,014,944	98.89%	3,048,850	3,014,944	98.89%
TOTAL CAPITAL PROJECT FUNDS EXPENDITURES	$10,146,794	100.00%	$7,627,004	$2,519,790	33.04%	$7,627,004	$2,519,790	33.04%
DEBT SERVICE FUNDS								
General Debt Service Expenditures	$3,639,460	44.46%	$3,713,389	($23,957)	-0.65%	$3,713,389	($73,929)	-1.99%
Hospital & TIF Debt Service Expenditures	4,546,646	55.54%	4,725,079	0	0.00%	4,725,079	0	0.00%
TOTAL DEBT SERVICE FUNDS EXPENDITURES	$8,186,106	100.00%	$8,438,468	($23,957)	-0.28%	$8,438,468	($73,929)	-0.88%
ENTERPRISE FUND EXPENDITURES								
Parking System	$61,325	0.32%	$62,964	($1,639)	-2.60%	$62,964	($1,639)	-2.60%
Beloit Rd Public Housing	441,526	2.33%	445,796	(4,270)	-0.96%	$445,796	(4,270)	-0.96%
Storm Sewer Program	2,621,478	13.77%	2,601,037	20,441	0.79%	$2,601,037	20,441	0.79%
Water Utility	7,061,796	37.10%	7,525,337	(463,541)	-6.16%	$7,525,337	(463,541)	-6.16%
Sanitary Utility	6,544,535	34.38%	6,251,836	292,699	4.68%	$6,251,836	292,699	4.68%
Solid Waste Fund	2,305,900	12.11%	1,989,420	316,480	15.91%	$1,989,420	316,480	15.91%
TOTAL ENTERPRISE FUNDS EXPENDITURES	$19,036,560	100.01%	$18,876,390	$160,170	0.85%	$18,876,390	$160,170	0.85%
INTERNAL SERVICE FUND								
Employee Health Insurance Fund	17,529,000	98.49%	$17,355,500	$173,500	1.00%	$17,355,500	$0	0.00%
Liability Insurance Pool Expenditures	92,510	0.49%	$86,280	$6,230	7.22%	$86,280	$0	0.00%
TOTAL INTERNAL SERVICE FUND EXPENDITURES	$17,621,510	98.49%	$17,441,780	$179,730	1.03%	$17,441,780	$0	0.00%
TOTAL ALL CITY EXPENDITURES	$118,218,779	100.00%	$117,103,545	$1,343,639	1.15%	$117,472,235	$845,087	0.72%

City of West Allis
Comparison of Prior Years Expense With 2012 Expenditures

DEPARTMENT OR ACTIVITY	2009 Actual	2010 Actual	2011 Estimated Expenditures	2012 Expenditure Requests	Mayoral Additions/ Deletions	2012 Mayoral Expenditures	2012 Expenditures
POLICY MAKING							
Common Council (elected)	$251,337	$271,440	$101,440	99,440	$0	$99,440	$99,440
Mayor (elected)	$119,608	$122,089	$80,899	80,396	0	80,396	80,396
TOTAL POLICY MAKING	$370,945	$393,529	$182,339	$179,836	$0	$179,836	$179,836
LEGAL, JUDICIAL, VALUATION							
City Attorney (elected)	$649,934	$667,661	$479,198	483,133	$0	$483,133	$483,133
Municipal Court (elected)	$323,295	$429,923	$293,806	293,806	0	293,806	$293,806
City Assessor	$513,472	$535,389	$363,989	350,187	0	350,187	$350,187
TOTAL LEGAL, JUDICIAL, VALUATION	$1,486,701	$1,632,974	$1,136,993	$1,127,126	$0	$1,127,126	$1,127,126
ADMINISTRATION							
City Administrative Office	$202,532	$208,067	$148,463	148,463	$0	$148,463	$148,463
Information Technology	$915,392	$944,755	$870,376	770,536	0	770,536	$770,536
Purchasing/Central Services	$646,516	$653,490	$527,375	631,796	(126,000)	505,796	$505,796
Human Resources	$434,674	$445,927	$319,058	316,309	(300)	316,009	$316,009
Finance	$460,930	$483,777	$338,293	328,585	0	328,585	$328,585
City Clerk/Treasurer	$543,101	$582,653	$450,762	440,651	0	440,651	$440,651
TOTAL ADMINISTRATION	$3,203,145	$3,318,669	$2,654,327	$2,636,340	($126,300)	$2,510,040	$2,510,040
HEALTH, SAFETY, CULTURE							
Police & Fire Commission	$4,853	$5,528	$19,900	14,900	$0	$14,900	$14,900
Police Department	$16,695,805	$17,077,538	$11,621,656	12,017,647	(405,000)	11,612,647	$11,612,647
Fire Department	$12,685,444	$12,823,676	$8,694,932	8,555,672	(140,000)	8,415,672	$8,415,672
Planning (Development)	$287,650	$290,657	$174,750	209,350	0	209,350	$209,350
Bldg Inspection & Zoning & Neighborhood Services	$1,152,769	$1,158,175	$808,911	764,615	(6,550)	758,065	$758,065
Health Department	$1,988,574	$2,073,582	$1,522,281	1,520,243	0	1,520,243	$1,520,243
Senior Center	$215,670	$218,052	$170,333	171,786	0	171,786	$171,786
Public Library	$2,232,625	$2,127,286	$1,828,277	1,820,524	(2,000)	1,818,524	$1,818,524
TOTAL HEALTH, SAFETY, CULTURE	$35,263,390	$35,774,494	$24,841,040	$25,074,737	($553,550)	$24,521,187	$24,521,187
PUBLIC WORKS, ENGINEERING							
Public Works	$10,217,919	$9,803,846	$7,603,127	8,512,049	($843,600)	$7,668,449	$7,668,449
Engineering	$1,279,083	$1,169,248	$896,581	888,600	(2,000)	886,600	$886,600
TOTAL PUBLIC WORKS, ENGINEERING	$11,497,002	$10,973,093	$8,499,708	$9,400,649	($845,600)	$8,555,049	$8,555,049

City of West Allis
Comparison of Prior Years Expense With 2012 Expenditures

DEPARTMENT OR ACTIVITY	2009 Actual	2010 Actual	2011 Estimated Expenditures	2012 Expenditure Requests	Mayoral Additions/ Deletions	2012 Mayoral Expenditures	2012 Expenditures
GENERAL EXPENSE							
Promos and Celebrations	$72,482	$85,101	$104,133	92,925	0	92,925	$92,925
Employee Fringe Benefits	$820,136	$326,782	$17,609,250	16,932,750	0	16,932,750	$16,932,750
General Expenses	$514,308	$2,801,489	$1,336,680	1,693,584	(7,700)	1,685,884	$1,685,884
TOTAL GENERAL EXPENSE	$1,406,926	$3,213,372	$19,050,063	$18,719,259	($7,700)	$18,711,559	$18,711,559
TOTAL GENERAL FUND EXPENDITURES	$53,228,109	$55,306,132	$56,364,470	$57,137,947	($1,533,150)	$55,604,797	$55,604,797
SPECIAL REVENUE FUNDS EXPENDITURES							
Office of Cable Communications	610,229	637,989	640,059	715,057	0	715,057	715,057
Community Development Programs	1,276,260	1,361,698	1,615,093	1,269,194	0	1,269,194	1,269,194
Housing Assistance Programs	2,938,098	2,791,901	3,711,821	2,976,314	0	2,976,314	2,976,314
Federal & State Health Grants	444,936	471,658	420,845	401,320	0	401,320	401,320
Police & Fire Grants & Info. Tech. Jnt Vnt. & MMSD	2,350,918	2,544,715	2,122,457	2,061,127	0	2,061,127	2,061,127
FIRE First Ring Industrial Rdvlpmnt Enterprise	477,365	531,278	150,000	200,000	0	200,000	200,000
TOTAL SPECIAL REVENUE FUND EXPENDITURES	$8,097,806	$8,339,239	$8,660,275	$7,623,012	$0	$7,623,012	$7,623,012
CAPITAL PROJECTS FUND EXPENDITURES							
Capital Improvements	$5,815,240	$4,256,495	$4,578,154	$4,083,000	$0	$4,083,000	$4,083,000
TIF Improvements	2,919,223	2,594,375	648,850	$6,063,794	0	6,063,794	6,063,794
TOTAL CAPITAL PROJECTS FUNDS EXPENDITURE	$8,734,463	$6,850,870	$5,227,004	$10,146,794	$0	$10,146,794	$10,146,794
DEBT							
General Debt Service Expenditures	$3,841,061	$11,607,196	$3,713,389	$3,639,460	$0	$3,639,460	$3,639,460
Hospital & TIF Debt Service Expenditures	11,880,477	21,087,322	4,725,079	$4,546,646	0	$4,546,646	$4,546,646
TOTAL DEBT SERVICE FUND EXPENDITURES	$15,721,538	$32,694,518	$8,438,468	$8,186,106	$0	$8,186,106	$8,186,106
ENTERPRISE FUNDS EXPENDITURES							
Parking System	$53,062	$42,601	$62,830	$61,325	$0	$61,325	$61,325
Beloit Rd Public Housing	384,752	446,685	523,397	$441,526	0	441,526	$441,526
Storm Water Program	1,994,228	2,474,013	2,448,098	$2,621,478	0	2,621,478	$2,621,478
Water Utility	6,958,332	6,743,383	7,143,492	$7,061,796	0	7,061,796	$7,061,796
Sanitary Sewer Utility	5,169,422	5,718,293	6,139,641	$6,544,535	0	6,544,535	$6,544,535
Solid Waste Fund	1,553,696	1,681,268	1,936,072	$2,305,900	0	2,305,900	$2,305,900
TOTAL ENTERPRISE FUNDS EXPENDITURES	$16,113,492	$17,106,243	$18,253,530	$19,036,560	$0	$19,036,560	$19,036,560
INTERNAL SERVICE FUND							
Employee Health Insurance Fund	$16,767,215	$16,185,901	$18,100,738	$17,529,000		$17,529,000	$17,529,000
Liability Insurance Pool Expenditures	$68,323	$68,320	$86,280	$92,510	$0	$92,510	$92,510
TOTAL INTERNAL SERVICE FUND EXPENDITURES	$16,835,538	$16,254,221	$18,187,018	$17,621,510	$0	$17,621,510	$17,621,510
TOTAL ALL CITY EXPENDITURES	$118,730,946	$136,551,223	$115,130,765	$119,751,929	($1,533,150)	$118,218,779	$118,218,779

City of West Allis
Summary of 2011 Estimated Expenditure Balances

DEPARTMENT OR ACTIVITY	2011 Adopted Expenditures	Carryovers & Transfers	2011 Adjusted Expenditures	2011 Estimated Expenditures	Est. 2011 Carryovers & Transfers*	Estimated Expend. Balances 12/31/2011
POLICY MAKING						
Common Council	$101,440	$0	$101,440	$101,440	$0	$0
Mayor	80,396	503	80,899	$80,899	0	0
TOTAL POLICY MAKING	$181,836	$503	$182,339	$182,339	$0	$0
LEGAL, JUDICIAL, VALUATION						
City Attorney (elected)	$479,198	$0	$479,198	$479,198	$0	$0
Municipal Court (elected)	293,806	0	293,806	$293,806	0	0
City Assessor	350,187	13,802	363,989	$363,989	0	0
TOTAL LEGAL, JUDICIAL, VALUATION	$1,123,191	$13,802	$1,136,993	$1,136,993	$0	$0
ADMINISTRATION						
City Administrative Office	$148,463	$0	$148,463	$148,463	$0	$0
Information Techology	770,676	99,700	870,376	$870,376	0	0
Purchasing/Central Services	505,820	21,555	527,375	$527,375	0	0
Human Resources	312,558	6,500	319,058	$319,058	0	0
Finance	336,093	2,200	338,293	$338,293	0	0
City Clerk/Treasurer	440,862	9,900	450,762	$450,762	0	0
TOTAL ADMINISTRATION	$2,514,472	$139,855	$2,654,327	$2,654,327	$0	$0
HEALTH, SAFETY, CULTURE						
Police & Fire Commission	$14,900	$5,000	$19,900	$19,900	$0	$0
Police Department	11,618,656	3,000	11,621,656	$11,621,656	0	0
Fire Department	8,652,507	42,425	8,694,932	$8,694,932	0	0
Planning (Development)	174,750	0	174,750	$174,750	0	0
Bldg Inspection & Zoning & Neighborhood Services	805,911	3,000	808,911	$808,911	0	0
Health Department	1,522,281	0	1,522,281	$1,522,281	0	0
Senior Center	169,748	585	170,333	$170,333	0	0
Public Library	1,798,177	30,100	1,828,277	$1,828,277	0	0
TOTAL HEALTH, SAFETY, CULTURE	$24,756,930	$84,110	$24,841,040	$24,841,040	$0	$0
PUBLIC WORKS, ENGINEERING						
Public Works:						
Public Works Programs	$7,534,327	$68,800	$7,603,127	$7,603,127	$0	$0
Engineering	885,081	11,500	896,581	$896,581	0	0
TOTAL PUBLIC WORKS, ENGINEERING	$8,419,408	$80,300	$8,499,708	$8,499,708	$0	$0

City of West Allis
Summary of 2011 Estimated Expenditure Balances

	2011 Adopted Expenditures	Carryovers & Transfers	2011 Adjusted Expenditures	2011 Estimated Expenditures	Est. 2011 Carryovers & Transfers*	Estimated Expend. Balances 12/31/2011
GENERAL EXPENSE						
Promos and Celebrations	92,925	11,208	104,133	$104,133	0	0
Employee Fringe Benefits	17,599,250	10,000	17,609,250	$17,609,250	0	0
General Expenses	1,331,680	5,000	1,336,680	$1,336,680	0	0
TOTAL GENERAL EXPENSE	$19,023,855	$26,208	$19,050,063	$19,050,063	$0	$0
TOTAL GENERAL FUND EXPENDITURES	$56,019,692	$344,778	$56,364,470	$56,364,470	$0	$0
SPECIAL REVENUE FUNDS EXPENDITURES						
Office of Cable Communications	640,059	0	640,059	$640,059	0	0
Community Development Programs	1,615,093	0	1,615,093	$1,615,093	0	0
Housing Assistance Programs	3,711,821	0	3,711,821	$3,711,821	0	0
Federal & State Health Grants	402,100	0	426,012	$420,845	0	5,167
Police & Fire Grants & Info. Tech. Jnt Vnt. & MMSD	2,131,138	0	2,131,138	$2,122,457	0	8,681
FIRE First Ring Industrial Rdvlpmnt Enterprise	200,000	0	200,000	$150,000	0	50,000
TOTAL SPECIAL REVENUE FUND EXPENITURES	$8,700,211	$0	$8,724,123	$8,660,275	$0	$63,848
CAPITAL PROJECTS FUND						
Capital Improvements	$4,578,154	$0	$4,578,154	$4,578,154	$0	$0
TIF Improvements	3,048,850	0	3,048,850	$648,850	0	2,400,000
TOTAL CAPITAL PROJECTS FUNDS EXPENDITURES	$7,627,004	$0	$7,627,004	$5,227,004	$0	$2,400,000
DEBT						
General Debt Service Expenditures	$3,713,389	$0	$3,713,389	$3,713,389	$0	$0
Hospital & TIF Debt Service Expenditures	4,725,079	0	4,725,079	$4,725,079	0	0
TOTAL DEBT SERVICE FUND EXPENDITURES	$8,438,468	$0	$8,438,468	$8,438,468	$0	$0
ENTERPRISE FUNDS EXPENDITURES						
Parking System	$62,964	$0	$62,964	$62,830	$0	$134
Beloit Rd Public Housing	445,796	0	445,796	523,397	0	(77,601)
Storm Sewer Program	2,601,037	0	2,601,037	2,448,098	0	152,939
Water Utility	7,525,337	0	7,525,337	7,143,492	0	381,845
Sanitary Utility	6,251,836	0	6,251,836	6,139,641	0	112,195
Solid Waste Fund	1,989,420	0	1,989,420	1,936,072	0	53,348
TOTAL ENTERPRISE FUNDS EXPENDITURES	$18,876,390	$0	$18,876,390	$18,253,530	$0	$622,860
INTERNAL SERVICE FUND						
Employee Health Insurance Fund	$17,355,500	$0	$17,355,500	$18,100,738	$0	($745,238)
Liability Insurance Pool Expenditures	$86,280	$0	$86,280	$86,280	$0	$0
TOTAL INTERNAL SERVICE FUND EXPENDITURES	$17,441,780	$0	$17,441,780	$18,187,018	$0	($745,238)
TOTAL ALL CITY EXPENDITURES	$117,103,545	$344,778	$117,472,235	$115,130,765	$0	$2,341,470

Comparison of 2012 Dept. Expenditures with Salaries & Fringe Benefits

DEPARTMENT OR ACTIVITY	2012 Expenditures	2012 Salaries	Salaries As a % of Expenditures	2012 Fringe Benefits	Fringes As a % of Salaries
POLICY MAKING					
Common Council	$99,440	$76,840	77%	$189,659	247%
Mayor	$80,396	$76,921	96%	38,075	49%
TOTAL POLICY MAKING	$179,836	$153,761	86%	$227,734	148%
LEGAL, JUDICIAL, VALUATION					
City Attorney (elected)	$483,133	$452,533	94%	$220,963	49%
Municipal Court (elected)	$293,806	$159,181	54%	77,965	49%
City Assessor	$350,187	$324,837	93%	157,708	49%
TOTAL LEGAL, JUDICIAL, VALUATION	$1,127,126	$936,551	83%	$456,637	49%
ADMINISTRATION					
City Administrative Office	$148,463	$140,213	94%	$68,073	49%
Information Technology	$770,536	$505,308	66%	245,327	49%
Purchasing/Central Services	$505,796	$331,646	66%	161,014	49%
Human Resources	$316,009	$289,718	92%	140,658	49%
Finance	$328,585	$314,955	96%	152,911	49%
City Clerk/Treasurer	$440,651	$333,961	76%	159,502	48%
TOTAL ADMINISTRATION	$2,510,040	$1,915,801	76%	$927,485	48%
HEALTH, SAFETY, & CULTURE					
Police & Fire Commission	$14,900	$0	0%	$0	0%
Police Department	$11,612,647	$10,642,378	92%	6,133,548	58%
Fire Department	$8,415,672	$7,864,924	93%	4,614,435	59%
Planning (Development)	$209,350	$196,300	94%	95,304	49%
Bldg Inspection & Zoning & Neighborhood Services	$758,065	$731,065	96%	326,847	45%
Health Department	$1,520,243	$1,423,816	94%	691,263	49%
Senior Center	$171,786	$134,503	78%	65,301	49%
Public Library	$1,818,524	$1,239,353	68%	601,706	49%
TOTAL HEALTH, SAFETY, & CULTURE	$24,521,187	$22,232,339	91%	$12,528,403	56%

Comparison of 2012 Dept. Expenditures with Salaries & Fringe Benefits

	2012 Expenditures	2012 Salaries	Salaries As a % of Expenditures	2012 Fringe Benefits	Fringes As a % of Salaries
PUBLIC WORKS, ENGINEERING					
Public Works:					
Public Works Programs	$7,668,449	$4,865,236	63%	$2,355,757	48%
Engineering	$886,600	$816,660	92%	$396,488	49%
TOTAL PUBLIC WORKS, ENGINEERING	$8,555,049	$5,681,896	66%	$2,752,245	48%
TOTALS	$36,893,238	$30,920,348	84%	$16,892,504	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 - 5.9% (5.9% + 0%)

Elected Officials - 7.05% (7.05% + 0%)

Police - 20.30% (5.9% + 14.4%)

Fire - 22.6% (5.9% + 16.7%)

CITY OF WEST ALLIS
2012 REGULAR POSITIONS

Regular Positions Per 2011 Budget	517.73
Net Positions Adjustments During/For 2011	-0.07
	517.66
Less: Positions Dropped by Departments	-4.40
Add: Positions Requested by Departments	0.82
	514.08
Net Positions Adjustments by Mayor	0.00
Position Adjustments by Common Council	0.00
Regular Positions for 2012 Budget	**514.08**

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

CITY OF WEST ALLIS
REGULAR POSITIONS
2012

Department or Division	2011 Auth.	2011 Adjsmts.	Total Positions 2012 Dropped by Dept.	2012 Reqstd. by Dept.	2012 Adjsmts. by Mayor	2012 Adjsmts. by Council	2012 Auth.	Police Assoc. Fire Assoc.	Labor Service	Admin. & Clerical	Nurses Engr.& Techn.	Prof. Superv. Conf.	Deputy & Asst. Service	Exec.& Mangrl. Service	Other
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	8.75			0.25			9.00			5.00		3.00		1.00	
Purch./Central Serv.	6.00						6.00			5.00				1.00	
Human Resources	4.38			0.07			4.45					3.07		1.00	0.38
Finance	5.85			(0.50)			5.35			3.40		0.95		1.00	
Clerk/Treasurer	5.75						5.75			4.25		1.50			
Police Department	157.55			1.00			158.55	113.00	2.00	24.55		16.00	2.00	1.00	
Fire Department	110.00		(3.00)				107.00	98.00				8.00		1.00	
Planning (Development)	2.40	(0.07)					2.33			0.63		0.88		0.82	
Bldg Insp & Nghbrhd Srvcs	12.05		(1.00)				11.05			9.00		1.00		1.00	0.05
Health Department	25.40		(0.50)				24.90		1.00	9.95	9.05	2.90	1.00	1.00	
Senior Center	2.10		0.10				2.20		0.50			1.70			
Public Library	21.00						21.00		2.00	9.00		9.00		1.00	
Public Works															
Administration	4.25						4.25		2.00			0.75	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						16.50			3.00	10.00		3.00	0.50	
TOTALS	**517.73**	**(0.07)**	**(4.40)**	**0.82**	**0.00**	**0.00**	**514.08**	**211.00**	**117.50**	**81.03**	**19.05**	**57.50**	**12.00**	**12.82**	**3.18**

CITY OF WEST ALLIS
2012 OTHER POSITIONS

	Number of Positions						Type of Positions	
Department or Division	2011 Auth.	2011 Adjmts.	2012 Dropped by Dept.	2012 Reqstd. by Dept.	2012 Adjmts. by Council	2012 Auth.	Existing (2011)	Deletions/New Request (2012)
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	171.25		(45.00)			126.25	Election/Poll Workers (170), DepTr (.5), Clk III (.5), Clerk I (.25)	Delete 45 Election Workers
Finance	1.00	0.50				1.50	FT Grants Acct. Specialist (.90 FTE)	Clerk transferred to Utility (.5)
Bldg Insp & Nghbrhd Srvcs	5.00					5.00	PT Plmbg. Insp., 2 Proj. Insp. (1.7 FTE/CDBG) & Two Clerks .75 (CDBG)	--
Development (includes 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	300.95	0.50	(45.00)	0.00	0.00	256.45		

CITY OF WEST ALLIS
Summary of Fund Balances
12/31/2010

	Balance 1/1/2010	2010 Revenues (Expenses)	Transfers In		Transfers Out		Balance 1/1/2011	Resvrs To Be Used As Rev. in 11 budget	Resvrs Retained for Apprtd./Restrctd.purp.	Unapprtd./ Unrestr. Balance 1/1/2011
GENERAL FUND										
Unrestricted Fund Balance										
Unassigned - General Fund Balance	$4,876,646	$56,987,938	$225,493	5	$150,000	1	$6,439,209			$6,439,209
		-$55,302,382	$1,800,000	7	$1,300,700	2				
			$255,569	9	$250,493	4				
			$314,859	10	$1,100,000	6				
			$1,228,103	2	$205,217	8				
			$35,775	3	$344,778	11				
			$8,000	15	$239,604	12				
					$100,000	13				
					$300,000	14				
Assigned for Contingency Fund	$2,775,000	$0	$250,493	4	$225,493	5	$2,800,000			$2,800,000
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	$0		$8,000	15	$492,000		$492,000	
Assigned for Public Works Capital Replacents such as boilers/carpet/roofs/chillers	$0	$0	$100,000	13			$100,000		$100,000	
Assigned for Post Retirement Benefits	$9,000,000	$0	$300,000	14	$2,285,000	3	$7,015,000		$7,015,000	
Assigned for 27th Payroll	$1,461,357	$0	$150,000	1	$0		$1,611,357		$1,611,357	
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	$2,300,000	$0	$1,100,000	6	$1,800,000	7	$1,600,000	$600,000	$1,000,000	
Assigned for Cap. Accum -General	$2,112,312	$0	$205,217	8	$0		$2,317,529		$2,317,529	
Assigned for Productivity/Oper. Improvements	$100,000	$0	$0		$0		$100,000		$100,000	
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	$100,000	$0	$0		$0		$100,000		$100,000	
Non-Spendable Fund Balance										
for Carry-overs committed change	$255,569	$0	$344,778	11	$255,569	9	$344,778		$344,778	
for Encumbrances committed change	$314,859	$0	$239,604	12	$314,859	10	$239,604		$239,604	
for Receivables	$236,385	$0	$2,485,610	3	$236,385	3	$2,485,610		$2,485,610	
for Inventory/Prepaid Items	$1,228,103	$0	$1,300,700	2	$1,228,103	2	$1,300,700		$1,300,700	
Total for General Fund	**$29,107,731**	**$1,685,556**	**$10,344,201**		**$10,344,201**		**$30,793,287**	**$600,000**	**$20,954,078**	**$9,239,209**

CITY OF WEST ALLIS
Summary of Fund Balances
12/31/2010

	Balance 1/1/2010	2010 Revenues (Expenses)	Transfers In	Transfers Out	Balance 1/1/2011	Resvrs To Be Used As Rev. in 11 budget	Resvrs Retained for Apprtd./Restrctd.purp.	Unapprtd./ Unrestr. Balance 1/1/2011
SPECIAL REVENUE FUND								
Restricted Fund Balances								
FIRE - First Ring Industrial Re-dvlpmnt Enterprise	$209,093	$507,082	$0	$0	$716,175		$716,175	
Terchak Endowment Fund	$921,735	$56,408	$0	$0	$978,143		$978,143	
Component Units	$1,130,828	$563,490	$0	$0	$1,694,318	$0	$1,694,318	$0
Certificate & Voucher Programs. Fnd Bal. (CDA)	$448,812	$241,380	$0	$0	$690,192		$690,192	
Rental Rehab Fund Balance	$432,709	$0	$0	$0	$432,709		$432,709	
First Home Buyer	$1,084,396	$164,542	$0	$0	$1,248,938		$1,248,938	
Library Endowment	$47,183	$27,817	$0	$0	$75,000		$75,000	
WI Act 102 - & other EMS Grant Fund Balance	$80,388	($5,598)	$0	$0	$74,790		$74,790	
Centennial Fund	($22,201)	$22,201	$0	$0	$0		$0	
Miscellaneous Grants (Block/Health/Police)	$0	$0	$0	$0	$0		$0	
Special Revenue Non-Component Units	$2,071,287	$450,342	$0	$0	$2,521,629	$0	$2,521,629	$0
Committed Fund Balances								
Information Technology Joint Venture	$50,520	($1,089)	$0	$0	$49,431		$49,431	
Cable TV Fund Balance	$700,820	$33,832	$0	$0	$734,652		$734,652	
Special Revenue Non-Component Units	$751,340	$32,743	$0	$0	$784,083	$0	$784,083	$0
Total Special Revenue Non-Component Unit	$2,822,627	$483,085	$0	$0	$3,305,712	$0	$3,305,712	$0
Total for Special Revenue Fund	**$3,953,455**	**$1,046,575**	**$0**	**$0**	**$5,000,031**	**$0**	**$5,000,031**	**$0**
DEBT SERVICE FUND								
Debt Service Reserve Fund	$503,692	($160,844)	$0	$0	$342,848		$342,848	
Total for Debt Service Fund	**$503,692**	**($160,844)**	**$0**	**$0**	**$342,848**	**$0**	**$342,848**	**$0**
ENTERPRISE FUND - Retained Earnings								
Water Utility	$14,601,175	$420,468	$0	$0	$15,021,643		$13,362,024	$1,659,619
Parking Utility	$1,082,872	$15,282	$0	$0	$1,098,154		$905,726	$192,428
Solid Waste Fund	$1,159,567	$103,989	$0	$0	$1,263,556		$323,621	$939,935
Storm Water Program	$28,653,314	$1,216,149	$0	$0	$29,869,463		$29,547,661	$321,802
Sanitary Sewer	$11,631,263	$486,386	$0	$0	$12,117,649		$9,851,084	$2,266,565
Beliot Rd. Public Housing	$831,376	($59,943)	$0	$0	$771,433		$454,966	$316,467
Total for Enterprise Fund	**$57,959,567**	**$2,182,331**	**$0**	**$0**	**$60,141,898**	**$0**	**$54,445,082**	**$5,696,816**
CAPITAL PROJECTS FUND								
Project Fund - TIF's	$2,290,864	($799,299)	$0	$0	$1,491,565		$1,491,565	
Project Fund - General	$25,564	($194,498)	$0	$0	($168,934)		($168,934)	
Total for Capital Projects Fund	**$2,316,428**	**($993,797)**	**$0**	**$0**	**$1,322,631**	**$0**	**$1,322,631**	**$0**
INTERNAL SERVICE FUND								
Health Insurance	$6,597,080	$669,348	$0	$0	$7,266,428		$3,160,000	$4,106,428
Internal Service Reserve - Liability Insurance	$3,244,691	($392)	$0	$0	$3,244,299			$3,244,299
Total for Internal Service Fund	**$9,841,771**	**$668,956**	**$0**	**$0**	**$10,510,727**	**$0**	**$3,160,000**	**$7,350,727**
TOTAL OF ALL FUNDS	**$103,682,644**	**$4,428,777**	**$10,344,201**	**$10,344,201**	**$108,111,422**	**$600,000**	**$85,224,670**	**$22,286,752**

KEY TO 2010 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
4 Transfer to Contingency Fund (see related transaction page)
5 Transfer from Contingency Fund (see related transaction page)
6 Transfer to 2011 and future Tax Levy Reduction
7 Transfer in - 2010 Tax Levy reduction $500,000 & $1,300,000
8 Transfer to Designated for Cap. Accum Account (see related transaction page)
9 Rev 2009 Transfer to Designated for Carry-overs
10 Rev 2009 Transfer to Reserve for Encumbrances
11 Estimated 2010 Transfer to Designated for Carry-overs
12 Estimated 2010 Transfer to Reserve for Encumbrances
13 To set-up the Designated for Public Works Capital Projects reservation
14 Transfer to Post Retirement Benefits
15 Transfer to General Fund for Court Software

Phone System - maybe completed in 2010 - not included in the over all expenses of the purchasing department

City of West Allis
Contingency Fund
Statement of Transactions
12/31/2010

Account 100-0000-371-20-00

Contingency Fund Balance - 1/1/10		$2,775,000
Transfers From General Fund:		
2009-0261 Police - (5) - Holtz	$102,720	
2009-0242 PW Aerial Truck	$68,000	
2009-0263 PW Ewald vehicles	$59,902	
to level of to approximatly 5%	$19,871	
Total Additions:		$250,493
Transfers to General Fund for 2010 Approved Requests:		
Municipal Court - software - R-2010-0258	$25,000	
Fleet PW - Industrial Marketing R-2010-0262	$115,893	
Police - (4) vehicles R2010-0251	$84,600	
Total Reductions		$225,493
Contingency Balance - 12/31/10		$2,800,000

Designated for Cap. Accum -General

Account 100-0000-345.05-00	1/1/2010	Increases 2010	Decreases 2010	12/31/2010
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)	$800,455	$75,000	$0	$875,455
Phone System (100-1202-517.70-03)	$513,823	$41,892	$0	$555,715
911 System/Reverse-Digital Communication System (70-03)	$105,213	$0	$0	$105,213
Printing Equipment (100-1203-517.70-03)	$68,041	$10,000	$0	$78,041
Optical/CD-Rom Imaging Equip. (70-03)	$23,688		$0	$23,688
City Clerk/Treasurer (15):				
Voting Machine (100-1502-514.70-03)	$100,038	$5,000	$0	$105,038
Fire Department (22):				
Fire Vehicles (100-2201-522.70-03)	$125,246	$39,522	$0	$164,768
SCBA Replacement (100-2201-522.70-05)	$174,435	$25,000	$0	$199,435
Defibrillators replacement (100-2201-522.70-05)	$4,285	$303	$0	$4,588
Gas Meters (70-05)	$1,871		$0	$1,871
Mobil Equipment	$50,000	$0	$0	$50,000
Library (35):				
Vehicle (100-3507-555.70-02)	$21,000	$3,000	$0	$24,000
Self Check System (100-3505-555.70-01)	$18,400	$2,500	$0	$20,900
Engineering Department (46):				
Computer & Networking	$11,000	$0	$0	$11,000
Vehicle (100-4601-533.70-02)	$17,470	$3,000	$0	$20,470
	$2,112,312	$205,217	$0	$2,317,529

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

	Balance 1/1/2011	2011 Revenues (Expenses)	Transfers In		Transfers Out		Balance 12/31/2011	Resvrs To Be Used As Rev. in 12 budget	Resvrs Retained for Apprtd./Restrctd.purp.	Unapprtd./ Unrestr. Balance 1/1/2012
GENERAL FUND										
Unrestricted Fund Balance										
Unassigned - General Fund Balance	$6,439,209	$55,595,587	$51,000	5	$100,000	1	$2,949,418			$2,949,418
		-$54,969,692	$635,000	7	$1,300,700	2				
			$344,778	9	$200,493	4				
			$239,604	10	$625,000	6				
			$1,300,700	2	$152,575	8				
					$200,000	11				
					$250,000	12				
					$100,000	13				
					$2,485,000	14				
					$8,000	15				
					$1,265,000	3				
Assigned for Contingency Fund	$2,800,000	$0	$200,493	4	$51,000	5	$2,949,493			$2,949,493
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.	$492,000	$0	$8,000	$15	$0		$500,000		$500,000	
Assigned for Public Works Capital Replacents 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		$7,765,000	
Assigned for 27th Payroll	$1,611,357	$0	$100,000	1	$0		$1,711,357		$1,711,357	
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	$1,600,000	$0	$625,000	6	$635,000	7	$1,590,000	$625,000	$965,000	
Assigned for Cap. Accum -General	$2,317,529	$0	$152,575	8	$0		$2,470,104		$2,470,104	
Assigned for Productivity/Oper. Improvements	$100,000	$0	$0		$0		$100,000		$100,000	
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	$100,000	$0	$0		$0		$100,000		$100,000	
Non-Spendable Fund Balance										
for Carry-overs committed change	$344,778	$0	$200,000	11	$344,778	9	$200,000		$200,000	
for Encumbrances committed change	$239,604	$0	$250,000	12	$239,604	10	$250,000		$250,000	
for Receivables	$2,485,610	$0	$3,000,000	3			$5,485,610		$5,485,610	
for Inventory/Prepaid Items	$1,300,700	$0	$1,300,700	2	$1,300,700	2	$1,300,700		$1,300,700	
Total for General Fund	**$30,793,287**	**$625,895**	**$10,992,850**		**$10,992,850**	**##**	**$31,419,182**	**$625,000**	**$24,895,271**	**$5,898,911**

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

	Balance 1/1/2011	2011 Revenues (Expenses)	Transfers 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-dvlpmnt Enterprise	$716,175	$900,000	$0	$0	$1,616,175		$1,616,175	
Terchak Endowment Fund	$978,143	$21,857	$0	$0	$1,000,000		$1,000,000	
Component Units	$1,694,318	$921,857	$0	$0	$2,616,175	$0	$2,616,175	$0
Certificate & Voucher Programs. Fnd Bal. (CDA)	$690,192	$0	$0	$0	$690,192		$690,192	
Rental Rehab Fund Balance	$432,709	$0	$0	$0	$432,709		$432,709	
First Home Buyer	$1,248,938	$0	$0	$0	$1,248,938		$1,248,938	
Library Endowment	$75,000	$0	$0	$0	$75,000		$75,000	
WI Act 102 - & other EMS Grant Fund Balance	$74,790	$0	$0	$0	$74,790		$74,790	
Centennial Fund	$0	$0	$0	$0	$0		$0	
Miscellaneous Grants (Block/Health/Police)	$0	$0	$0	$0	$0		$0	
Special Revenue Non-Component Units	$2,521,629	$0	$0	$0	$2,521,629	$0	$2,521,629	$0
Committed Fund Balances								
Information Technology Joint Venture	$49,431	$16,000	$0	$0	$65,431		$65,431	
Cable TV Fund Balance	$734,652	($42,059)	$0	$0	$692,593		$692,593	
Special Revenue Non-Component Units	$784,083	($26,059)	$0	$0	$758,024	$0	$758,024	$0
Total Special Revenue Non-Component Unit	$3,305,712	($26,059)	$0	$0	$3,279,653	$0	$3,279,653	$0
Total for Special Revenue Fund	**$5,000,030**	**$895,798**	**$0**	**$0**	**$5,895,828**	**$0**	**$5,895,828**	**$0**
DEBT SERVICE FUND								
Debt Service Reserve Fund	$342,848	($194,787)	$0	$0	$148,061		$148,061	
Total for Debt Service Fund	**$342,848**	**($194,787)**	**$0**	**$0**	**$148,061**	**$0**	**$148,061**	**$0**
ENTERPRISE FUND - Retained Earnings								
Water Utility	$15,021,643	$34,140	$0	$0	$15,055,783		$13,067,846	$1,987,937
Parking Utility	$1,098,154	($440)	$0	$0	$1,097,714		$905,726	$191,988
Solid Waste Fund	$1,263,556	$18,906	$0	$0	$1,282,462		$267,976	$1,014,486
Storm Water Program	$29,869,463	$861,388	$0	$0	$30,730,851		$29,638,351	$1,092,500
Sanitary Sewer	$12,117,649	$892,559	$0	$0	$13,010,208		$10,609,214	$2,400,994
Beliot Rd. Public Housing	$771,433	($121,397)	$0	$0	$650,036		$389,660	$260,376
Total for Enterprise Fund	**$60,141,898**	**$1,685,156**	**$0**	**$0**	**$61,827,054**	**$0**	**$54,878,773**	**$6,948,281**
CAPITAL PROJECTS FUND								
Project Fund - TIF's	$1,491,565	($10,850)	$0	$0	$1,480,715		$1,480,715	
Project Fund - General	($168,934)	$0	$0	$0	($168,934)		($168,934)	
Total for Capital Projects Fund	**$1,322,631**	**($10,850)**	**$0**	**$0**	**$1,311,781**	**$0**	**$1,311,781**	**$0**
INTERNAL SERVICE FUND								
Health Insurance	$7,266,428	($1,491,263)	$0	$0	$5,775,165		$3,160,261	$2,614,904
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**	**($1,491,263)**	**$0**	**$0**	**$9,019,464**	**$0**	**$3,160,261**	**$5,859,203**
TOTAL OF ALL FUNDS	**$108,111,421**	**$1,509,949**	**$10,992,850**	**$10,992,850**	**$109,621,370**	**$625,000**	**$90,289,975**	**$18,706,395**

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

City of West Allis
Contingency Fund
Statement of Transactions
Estimate 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	
Total Additions:		$200,493
Transfers to General Fund for 2011 Approved Requests:		
Fire- Ambulances 2011-0050	$42,000	
Police TiPPS Software (Parking Tickets) 2011-0123	$9,000	
Total Reductions		$51,000
Contingency Balance - 12/31/11		$2,949,493

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	$0	$875,455
Phone System (100-1202-517.70-03)	$555,715	$0	$0	$555,715
911 System/Reverse-Digital Communication System (70-03)	$105,213	$0	$0	$105,213
Printing Equipment (100-1203-517.70-03)	$78,041	$10,000	$0	$88,041
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	$0	$264,768
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	$152,575	$0	$2,470,104

CITY OF WEST ALLIS
STATEMENT OF DEBT LIMITATION MARGIN
AS OF DECEMBER 31, 2011

GENERAL CITY

Equalized Valuation of Taxable Property in City as of January 1, 2010			$3,906,288,200
Ratio of Legal Debt Limit			5%
Legal Debt Limit			$195,314,410
Present Debt			
General Obligation Bonds & Notes for City	8.13% of Limit)	$15,885,000	
General Obligation Bonds & Notes for Pension	3.42% of Limit)	6,675,000	
General Obligation Bonds for TIF's	16.49% of Limit)	$32,213,695	
General Obligation Bonds & Notes for Enterprise Funds	11.87% of Limit)	$23,190,305	
Total General Obligation Bonds & Notes for City Purposes	(39.92% of Limit)	$77,964,000	
Prommissory Notes & G.O. Bonds for Hospital	(0.51% of Limit)	$1,005,000	
Total City Purposes & Hospital	(40.43% of Limit)		$78,969,000
Remaining Legal Debt Margin	59.57%		$116,345,410

City of West Allis
25 YR. ANALYSIS OF DEBT PURPOSES (1987 - 2011)

Year	Issue		Amount of Issue	Water Works	Storm Sewers	General Capital	Sanitary Sewers	Other
1987A	Notes		4,375,000	400,000	530,520	1,287,840	0	2,156,640
1987B	Bonds		3,322,820	0	0	0	0	3,322,820
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	63,223
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	375,000
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	357,860	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. Cnty 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		749,976	0	0	0	0	749,976
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	Build 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
			$222,340,078	$15,567,101	$8,225,371	$46,985,953	$19,486,229	$132,075,424

@ 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 1996D
+ 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

CITY OF WEST ALLIS

25 Yr. Analysis of Other Purpose Debt (1987 - 2011)

1987 Promissory Notes	Library	$ 2,000,000		
	Miscellaneous Projects	156,640	$	2,156,640
1987 General Obligation Bonds	Municipal Insurance Pool		$	3,322,820
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

CITY OF WEST ALLIS

25 Yr. Analysis of Other Purpose Debt (1987 - 2011)

2002F Refunding GO Bonds	Tax Incremental Financing District #3		$ 250,000
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			
			$132,075,424

CITY OF WEST ALLIS
Schedule of General Obligation Indebtedness
For the Year Ending December 31, 2012

Year	Issue	Average Coupon	Final Maturity	Original Issue	Outstanding 1/1/2012	To Be Issued In 2012	To Be Retired In 2012	Outstanding 12/31/2012
1995	Milwaukee County	1.78%	1/1/2035	$400,000	$400,000	-	$0	$400,000
2002E	Gen. Oblig. Refunding Bonds TIF #2	4.67%	10/1/2014	1,470,000	460,000	-	145,000	315,000
2002F	Gen. Oblig. Refunding Bonds TIF #3	4.67%	10/1/2012	3,240,000	445,000	-	445,000	0
2002G	Gen. Oblig. Refunding Bonds Hosp.	3.43%	10/1/2013	4,380,000	955,000	-	465,000	490,000
2004C	Gen. Oblig. Bonds	2.51%	4/1/2016	625,000	275,000	-	95,000	180,000
2004E	Gen. Oblig. Bonds	3.04%	4/1/2020	3,780,000	1,575,000	-	315,000	1,260,000
2004F	Gen. Oblig. Bonds	4.18%	4/1/2016	4,425,000	2,715,000	-	530,000	2,185,000
2005A	Gen. Oblig. Bonds	3.65%	4/1/2020	5,040,000	2,605,000	-	410,000	2,195,000
2005D	State Trust Fund - TIF #7	4.50%	4/1/2025	1,000,000	825,194	-	43,505	781,689
2005E	State Trust Fund - TIF #7	4.50%	4/1/2025	1,500,000	1,234,486	-	65,084	1,169,402
2006A	Gen. Oblig. Bonds	4.04%	4/1/2021	4,940,000	2,965,000	-	395,000	2,570,000
2006B	Gen. Oblig. Refunding Bonds	4.00%	4/1/2021	3,695,000	2,875,000	-	295,000	2,580,000
2006D	State Trust Fund - TIF #9	5.00%	3/15/2026	1,000,000	818,457	-	37,840	780,617
2006LR1	Taxable Land Recycling $1,647,200	1.00%	11/22/2026	144,426	108,320	-	7,221	101,099
2007A	Gen. Oblig. Bonds	4.00%	4/1/2022	4,955,000	3,285,000	-	415,000	2,870,000
2007LR1	Taxable Land Recycling $1,647,200	0.50%	2028	507,716	400,828	-	26,722	374,106
2008A	Gen. Oblig. Bonds	3.82%	7/15/2023	6,600,000	4,965,000	-	545,000	4,420,000
2008LR1	Taxable Land Recycling $1,647,200	0.50%	11/22/2026	345,902	273,080	-	18,205	254,875
2008LR2	Taxable Land Recycling $1,647,200	0.50%	11/22/2026	353,377	294,482	-	19,632	274,850
2008LR3	Taxable Land Recycling $1,647,200	0.50%	11/22/2026	50,697	42,247	-	2,816	39,431
2009A	Gen. Oblig. Notes	3.64%	4/1/2019	6,885,000	5,935,000	-	740,000	5,195,000
2009B	Gen. Oblig. Bonds	3.92%	4/1/2024	2,945,000	2,565,000	-	190,000	2,375,000
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	654,234	-	69,684	584,550
2010A	Taxable Refunding	4.49%	4/1/2029	17,605,000	17,250,000	-	635,000	16,615,000
2010B	G.O. Rfnd Bonds	3.16%	4/1/2030	2,445,000	1,940,000	-	360,000	1,580,000
2010C	Taxable Go (Build America Bonds - Direct	4.47%	4/1/2030	6,975,000	6,510,000	-	470,000	6,040,000
2010D	State Trust Fund - TIF #10	3.50%	3/15/2014	250,000	191,743	-	61,716	130,027
2010E	State Trust Fund - TIF #10	5.50%	3/15/2029	1,500,000	1,490,000	-	25,000	1,465,000
2010F	State Trust Fund - Sanitary Sewer	4.25%	3/15/2020	188,018	170,434	-	15,925	154,509
2010G	Clean Water Funds (estimate)	2.40%	5/15/2030	2,005,496	2,005,496	-	65,547	1,939,949
2011A	Gen. Oblig. Notes	2.90%	4/1/2026	5,635,000	5,635,000		470,000	5,165,000
2012A	Gen Oblig Notes					6,205,500	0	6,205,500
2012B	TIF Bonds					4,800,000	0	4,800,000
				$102,697,593	**$78,969,001**	**$11,005,500**	**$7,378,897**	**$82,595,604**
	General City Purpose:							
	Regular			$23,410,000	$15,885,000	$2,744,000	$2,445,000	$16,184,000
	Pension Bonds			6,865,000	6,675,000	0	355,000	6,320,000
	Total General City Purpose			$30,275,000	$22,560,000	$2,744,000	$2,800,000	$22,504,000
	TIF:							
	TIF #2 VETS PARK			$1,470,000	$460,000	$0	$145,000	$315,000
	TIF #3 QUAD			3,240,000	445,000	0	445,000	0
	TIF #5 6 Points			18,507,118	18,114,581	400,000	240,222	18,274,359
	TIF #6 Lime Pit			1,765,000	1,765,000	500,000	0	2,265,000
	TIF #7 Summit			9,931,961	7,628,914	0	1,023,272	6,605,642
	TIF #9 Pioneer			2,405,000	2,118,457	0	217,839	1,900,618
	TIF #10 Truck Terminal			1,750,000	1,681,743	0	86,716	1,595,027
	TIF #11 84th Street			0	0	2,500,000	0	2,500,000
	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			$39,069,079	$32,213,695	$4,800,000	$2,158,049	$34,855,646
	Utilities:							
	Sanitary Sewer			$16,997,264	$13,611,555	$2,000,000	$1,147,097	$14,464,458
	Storm Water Utility			1,700,000	1,635,000	0	65,000	1,570,000
	Water Utility			10,026,250	7,943,750	1,461,500	693,750	8,711,500
	Total Utilities			$28,723,514	$23,190,305	$3,461,500	$1,905,847	$24,745,958
	Hospital Promissory Notes & G.O. Bonds			$4,630,000	$1,005,000	$0	$515,000	$490,000
	Total Debt			**$102,697,593**	**$78,969,000**	**$11,005,500**	**$7,378,896**	**$82,595,604**

CITY OF WEST ALLIS
Detailed Comparative Analysis of City of West Allis Tax Levies
2009(2010), 2010(2011) Actual and 2011(2012) Levy

	2009(2010) Levy	2010(2011) Levy	2011(2012) Levy	2011(2012) Increase (Decrease)	2011(2012)% Increase (Decrease)
General Fund Expenditures	$55,506,218	$56,019,692	$55,604,797	($414,895)	-0.74%
Less: Exempt Computer Equipment	(195,000)	(187,000)	(187,000)	0	0.00%
Less: Non-Tax Levy Revenues	(24,695,148)	(23,911,109)	(22,982,394)	928,715	-3.88%
City of West Allis Levy - General Fund	$30,616,070	$31,921,583	$32,435,403	$513,820	1.61%
Health Insurance Fund Expenditures	$16,539,500	$17,355,500	$17,529,000	173,500	1.00%
Less: Other Revenues	($13,739,500)	($14,555,500)	($14,729,000)	(173,500)	1.19%
City of West Allis Levy - Health Fund	$2,800,000	$2,800,000	$2,800,000	$0	0.00%
Parking Utility Expenditures	$60,430	$62,964	$61,325	($1,639)	-2.60%
Recover Prior Year Deficit	(670)	916	1,064	148	16.16%
Less: Non-Tax Levy Revenues	(19,760)	(20,880)	(19,389)	1,491	-7.14%
City of West Allis Levy - Parking	$40,000	$43,000	$43,000	$0	0.00%
Debt Fund Expenditures - (General Only)	$4,002,156	$3,683,389	$3,639,460	($43,929)	-1.19%
Utilization of Fund Balance & Transfers	(242,155)	(303,388)	(189,460)	113,928	-37.55%
* City of West Allis Levy - Debt Fund	$3,760,001	$3,380,001	$3,450,000	$69,999	2.07%
City of West Allis Levy - Without TID Levy	$37,216,071	$38,144,584	$38,728,403	$583,819	1.53%
Tax Increment Financing Districts - Levy	$996,086	$1,052,224	$1,060,011	$7,787	0.74%
Total City of West Allis Levy	$38,212,157	$39,196,808	$39,788,414	$591,606	1.51%

** 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.*

The City of West Allis has a history of conservative budgeting practices. Over the last several years, our levy limit has been approximately 3%. In effect, that allowed an increase in General Fund, Health Insurance, and Parking expenditures of up to 3%, plus the ability to levy any additional amount necessary to pay the debt expenditures. The City chose to budget even more conservatively than the levy limit law required. We included the debt fund expenditures along with all other expenditures and kept our levy under the 3% levy limt that existed in those years.

For 2012, the new levy limit is based on the City's "net new construction" as determined by the State Department of Revenue and debt expenditures remain outside that limit. For 2012, our "net new construction" was 0.1%. In other words, the City tax levy could increase by $38,145 compared to the 2011 budget ($38,144,584 x .0.001). Due to the severe strain that would be otherwise placed on our budget and result in a reduction in City services, this 2012 budget has used a portion of debt expenditures outside of the levy limit calculation, as allowed by state law. The total amount eligible to be moved outside of the levy limit is approximately $3 million. The actual amount used outside the levy limit will not exceed $555,000

CITY OF WEST ALLIS
Summary of City of West Allis Tax Levies & Comparative Analysis of City of West Allis Tax Rates 2009(2010), 2010(2011) Actual and 2011(2012) Levy

	2009(2010) Levy	2010(2011) Levy	2011(2012) Levy	2011(2012) Increase (Decrease)	2011(2012)% Increase (Decrease)
Assessed Valuation (including TIF)	$4,275,500,000	$4,080,024,300	$4,075,864,700	($4,159,600)	-0.10%
Tax Rates/$1,000 Property Valuation					
General Fund Rate	$7.16	$7.82	$7.95	$0.13	1.66%
Health Insurance Rate	$0.65	$0.69	$0.69	$0.00	0.00%
Parking Utility Rate	$0 02	$0.01	$0.01	$0.00	0.00%
Debt Fund Rate	$0.88	$0.83	$0.85	$0.02	2.41%
Tax Increment Financing Rate	$0.23	$0.26	$0.26	$0.00	0.00%
Tax Rate/$1,000 Property Valuation	$8.94	$9.61	$9.76	$0.15	1.56%

Comparative Tax Rates Per $1,000 of Valuation

	Assessed	Equalized
2002 for 2003 (1)	$10.48	$10.26
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	$9.76	$10.18

(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*
2002/2003	61,114	$29,993,527	19,533	$3,049,372,562 (1)	$3,115,860,000 (1)	$2,997,942,073 (1)##	$3,063,310,200 (1)##	97.87%
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	$23,791,748	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	$32,000,000 est.	19,521	$4,075,864,700	$3,906,288,200	$3,967,247,059 ***	$3,802,189,600 ***	104.34%

(1) Revaluation conducted this year.
* Ratio as set by state

		Assessed	Equalized
2002	TIF #1	$25,139,867	$25,687,000
	TIF #2	$6,539,184	$6,681,500
	TIF #3	$15,297,864	$15,630,800
	TIF #4	$4,453,574	$4,550,500
		$51,430,489 ##	$52,549,800 ##
2003	TIF #1	$27,488,561	$29,491,000
	TIF #2	$6,186,907	$6,637,600
	TIF #3	$14,812,094	$15,891,100
	TIF #4	$7,323,789	$7,857,300
		$55,811,351 ###	$59,877,000 ###
2004	TIF #1	$29,915,900	$29,915,900
	TIF #2	$6,964,800	$6,964,800
	TIF #3	$15,680,900	$15,680,900
	TIF #4	$7,543,200	$7,543,200
		$60,104,800 ####	$60,104,800 ####
2005	TIF #1	$28,515,054	$31,167,400
	TIF #2	$6,994,868	$7,645,500
	TIF #3	$12,973,191	$14,179,900
	TIF #4	$7,702,452	$8,418,900
	TIF #6	$29,277	$32,000
	TIF #7	$26,435,944	$28,894,900
		$82,650,786 #####	$90,338,600 #####
2006	TIF #1	$25,570,575	$33,264,700
	TIF #2	$7,765,295	$8,844,300
	TIF #3	$12,361,612	$14,709,200
	TIF #4	$0	closed in 2006
	TIF #5	$529,565	$529,300
	TIF #7	$47,513,373	$47,084,900
	TIF #8	$123,798	$139,900
		$93,864,218 ++	$104,572,300 ++

		Assessed	Equalized
2007	TIF #1	$24,487,453	$33,604,300
	TIF #2	$7,406,244	$8,838,000
	TIF #3	$12,413,724	$15,509,400
	TIF #5	$5,472,833	$5,697,900
	TIF #7	$66,176,641	$68,286,700
		$115,956,895 +++	$131,936,300 +++
2008	TIF #2	$8,283,992	$8,730,100
	TIF #3	$14,085,282	$14,843,800
	TIF #5	$12,534,305	$13,209,300
	TIF #7	$56,603,593	$59,651,800
		$91,507,172 ++++	$96,435,000 ++++
2009	TIF #2	$8,143,497	$8,306,300
	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
		$111,454,029 *	$113,682,200 *
2010	TIF #2	$7,553,849	$7,614,000
	TIF #3	$12,162,848	$12,259,700
	TIF #5	$26,663,977	$26,876,300
	TIF #7	$52,532,092	$52,950,400
	TIF #9	$10,611,700	$10,696,200
		$109,524,466 **	$110,396,600 **
2011	TIF #2	$7,428,566	$7,119,500
	TIF #3	$12,438,817	$11,921,300
	TIF #5	$26,985,221	$25,862,500
	TIF #7	$51,163,771	$49,035,100
	TIF #9	$10,601,266	$10,160,200
		$108,617,641 ***	$104,098,600 ***