

**Village of
Menomonee Falls
Wisconsin**

**2019
Adopted Budget**

VILLAGE OF MENOMONEE FALLS

2019 BUDGET

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Chapter 1

BUDGET OVERVIEW

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DIRECTORY OF VILLAGE OFFICIALS

Village Board:	Title	Term Expiration
Dave Glasgow	President	April 2021
Vacant*	Trustee	April 2020
Katie Kress	Trustee	April 2020
Randy Van Alstyne	Trustee	April 2020
Bonnie Lemmer	Trustee	April 2019
Paul Tadda	Trustee	April 2019
Jeremy Walz	Trustee	April 2019

*The Village expects to fill this vacancy in the April 2019 election.

Administration:

	Title
Mark Fitzgerald	Village Manager
Arlyn Johnson	Assistant Village Manager, Director of Public Works
Anna Ruzinski	Dir. of Protective Services, Police Chief
Michael Morse	Village Attorney
Janice Moyer	Clerk/Treasurer
Jason Kaczmarek	Finance Director
Julie Multhauf	Finance Coordinator

Financial Auditors:

Reilly, Penner & Benton, LLP, Milwaukee, Wisconsin

Bond Counsel:

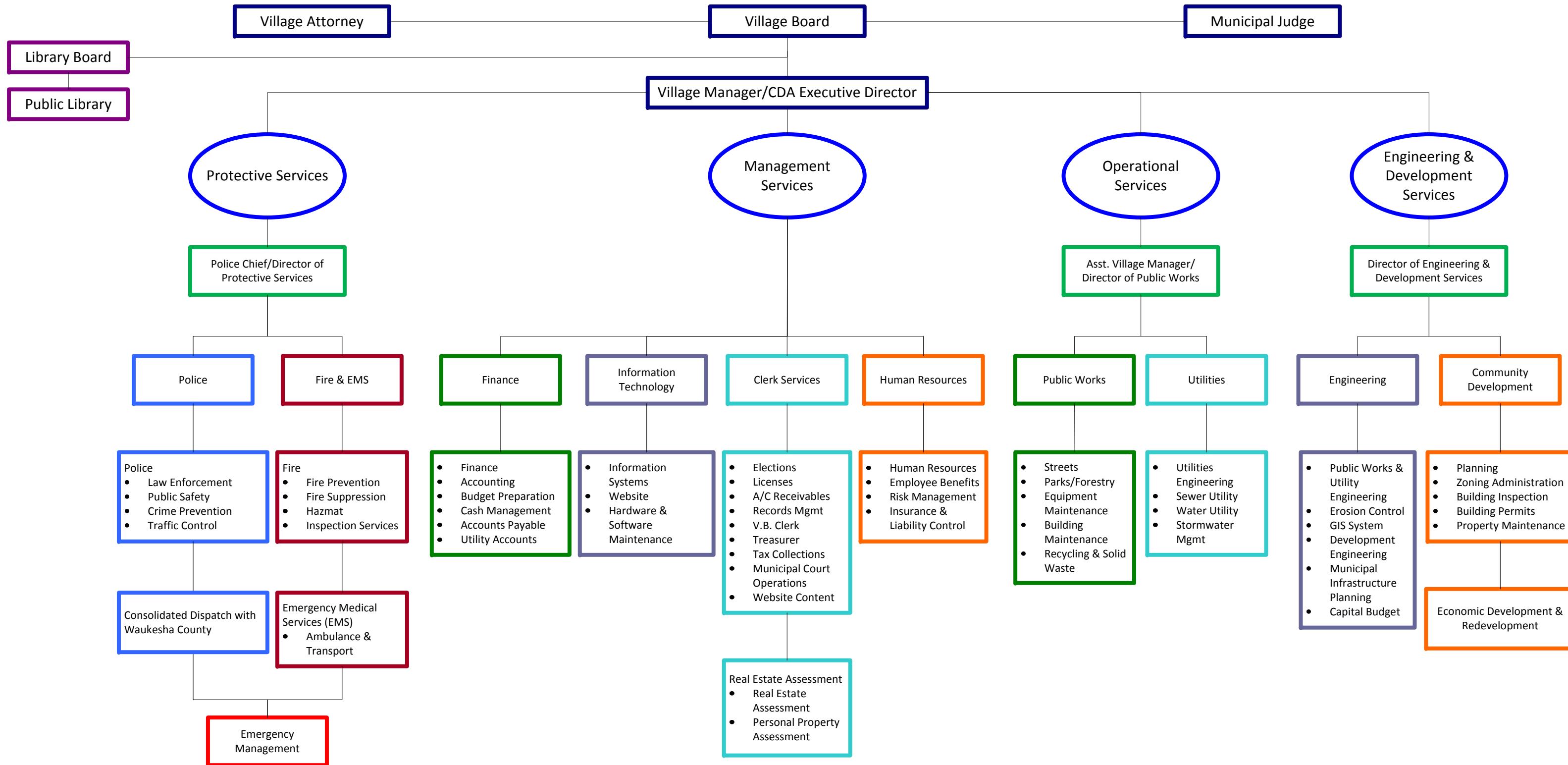
Quarles & Brady, Milwaukee, Wisconsin

Financial Advisors:

Ehlers, Waukesha, Wisconsin

VILLAGE OF MENOMONEE FALLS

Functional Organization Chart



STRUCTURE OF VILLAGE FUNDS

The accounting records of the Village are organized into funds and account groups, each of which is treated like a separate entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute assets, liabilities, fund equity (reserves), revenues and expenditures/expenses.

GOVERNMENTAL FUNDS:

GENERAL FUND

Contains cost of providing police & fire protection, garbage collection, recycling, parks, street maintenance, community development, planning zoning, licenses and permits, engineering, assessing, tax billing and collections, financial services, clerk/treasurer requirements, elections, payroll and personnel, property and insurance, building and vehicle maintenance, and general administration.

SPECIAL REVENUE FUNDS

Revenues with specific requirements for spending as a result of restricted donations or state/federal grants. Library Operations and Maintenance Fund, and the Solid Waste Collection Fund are included in Special Revenue Funds.

DEBT SERVICE FUND

Annual principal and interest payments on debt not covered by utilities and risk management funds.

CAPITAL PROJECTS FUNDS

Tracks revenues and expenditures related to:
General capital projects and equipment
Municipal Facilities and Equipment Fund
Tax Incremental Districts
Special Assessment Fund

PROPRIETARY FUNDS:

WATER UTILITY

Contains revenues, expenses and capital purchases relating to water pumping, treatment, supply, billing and administration.

SEWER UTILITY

Contains revenues, expenses and capital purchases relating to sewerage treatment, processing, billing and administration.

STORM WATER UTILITY

Contains revenues, expenses and capital purchases relating to storm water management

RISK MANAGEMENT

Contains revenues and expenses relating to property and liability insurance from CVMIC

FIDUCIARY FUNDS:

Used to record assets held by the Village as an agent for other governmental units as a result of the tax collection process.

Chapter 2

BUDGET SUMMARIES

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GENERAL OPERATING BUDGET SUMMARY

	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ESTIMATE	2019 BUDGET	% Change
REVENUES:						
Property taxes	17,612,240	17,999,639	18,493,000	18,493,000	18,437,000	-
Intergovernmental	2,724,497	2,659,001	3,176,100	2,911,100	3,157,100	(1%)
Public charges for services	1,385,351	1,494,320	1,498,200	1,498,200	1,523,705	2%
Water Utility payment in lieu of tax	1,316,613	1,294,564	1,400,000	1,400,000	1,370,000	(2%)
Licenses and permits	1,296,860	1,038,529	1,034,300	1,034,300	910,600	(12%)
Miscellaneous	1,064,893	739,536	882,600	1,182,600	991,600	12%
Fines and penalties	573,746	555,116	573,000	573,000	575,400	-
Other taxes	448,647	359,750	338,000	338,000	332,000	(2%)
Total operating revenues	26,422,847	26,140,455	27,395,200	27,430,200	27,297,405	-
EXPENDITURES:						
Public Safety	14,732,165	14,611,026	15,719,300	14,919,300	15,469,100	(2%)
Public Works	3,968,220	4,004,076	4,360,400	4,360,400	4,506,900	3%
General Government	3,514,080	3,470,765	4,290,800	4,290,800	4,315,900	1%
Conservation and Development	1,218,994	1,161,621	1,282,900	1,282,900	1,230,900	(4%)
Culture & Recreation	993,488	944,008	984,800	984,800	1,001,800	2%
Total operating expenditures	24,426,947	24,191,496	26,638,200	25,838,200	26,524,600	-
Excess (deficit) of revenues over (under) expenditures	1,995,900	1,948,959	757,000	1,592,000	772,805	
OTHER FINANCING SOURCES/USES:						
Transfers from other funds	93,830	-	-	-	-	-
Transfer (to) other funds	(2,044,653)	(1,948,959)	(757,000)	(1,592,000)	(772,805)	2%
Total other financing sources (uses)	(1,950,823)	(1,948,959)	(757,000)	(1,592,000)	(772,805)	2%
Excess (deficit) of revenues and other sources over (under) and other uses	45,077	-	-	-	-	
Fund Balance, beginning of year	9,640,584	9,685,661	9,685,661	9,685,661	9,685,661	-
Fund Balance, end of year	<u>9,685,661</u>	<u>9,685,661</u>	<u>9,685,661</u>	<u>9,685,661</u>	<u>9,685,661</u>	-

GENERAL FUND BALANCE & WORKING CAPITAL

DEFINITIONS:

Fund Balance

Assets less liabilities equal fund balance or net assets. Fund balances are the accumulated results of the Village's financial activities. An excess of revenues over expenditures increases fund balance and a deficit decreases the fund balance. Note that the fund balance is not the same as cash on hand.

Nonspendable

Includes amounts that cannot be spent because they are either not in spendable form (i.e. convertible into cash) or, for legal or contractual reasons, must be kept intact. This classification includes inventories, prepaid amounts, assets held for sale and long-term receivables.

Restricted

Constraints placed on the use of these resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors or other governments; or are imposed by law (through constitutional provisions or enabling legislation).

Committed

Amounts that can only be used for specific purposes because of a formal action (resolution or ordinance) by the Village Board. The formal action must occur prior to the end of the year, but the amount of commitment, which will be subject to the constraints, may be determined in the subsequent period. Any changes to the constraints imposed require the same formal action of the Village that originally created the commitment.

Assigned

Amounts that are constrained by the government's intent to be used for specific purposes, but that do not meet the criteria to be classified as restricted or committed. Intent can be stipulated by the governing body, another body or by an official to whom that authority has been given. With the exception of the General Fund, this is the residual fund balance classification for all governmental fund with positive balances.

Unassigned

This is the residual classification of the General Fund. Only the General Fund reports a positive unassigned fund balance. Other governmental funds might report a negative balance in this classification, as the result of overspending for specific purposes for which amounts had been restricted, committed or assigned.

Working Capital

Alternative wording for unassigned fund balance.

Number of Months of Working Capital

The Village Board is committed to maintaining around three months of budgetary expenditures in reserve. The decision, therefore, to use working capital to control the tax rate is weighed against the number of months of working capital remaining as a cushion in case of emergency.

	2016 Actual	2017 Actual	2018 Estimate	2019 Budget
Fund Balance				
Nonspendable	2,264,263	2,683,102	2,500,000	2,500,000
Unassigned	7,421,398	7,002,559	7,185,661	7,185,661
	9,685,661	9,685,661	9,685,661	9,685,661
Expenditures				
Total Expenditures	\$ 26,471,600	\$ 26,140,455	\$ 27,430,200	\$ 25,751,795
Amount needed per month	2,205,967	2,178,371	2,285,850	2,145,983
	2,205,967	2,178,371	2,285,850	2,145,983
Working Capital				
Unassigned fund balance	\$ 7,421,398	\$ 7,002,559	\$ 7,185,661	\$ 7,185,661
Divided by monthly needs	2,205,967	2,178,371	2,285,850	2,145,983
Months of working capital	3.4	3.2	3.1	3.3

PROPERTY TAX HISTORY

TOTAL LEVY

2015 for 2016	2016 for 2017	2017 for 2018	Property taxes:	2018 for 2019	Change
\$ 17,612,240	\$ 17,999,639	\$ 18,493,000	General Operations	\$ 18,437,000	(0.3%)
2,356,722	2,331,274	2,357,000	Debt Service	2,375,000	0.8%
1,420,173	1,420,173	1,450,000	Library Operations	1,462,000	0.8%
284,050	284,705	282,000	Library Building Maintenance	270,000	(4.3%)
931,250	931,250	931,000	Storm Water Utility	931,000	-
\$ 22,604,435	\$ 22,967,041	\$ 23,513,000		\$ 23,475,000	(0.2%)

TAX RATES *(per thousand of assessed value)*

2015 for 2016	2016 for 2017	2017 for 2018	Property taxes:	2018 for 2019	Change
\$ 4.12	\$ 4.12	\$ 4.19	General Operations	\$ 4.19	-
0.51	0.49	0.49	Debt Service	0.49	-
0.31	0.30	0.30	Library Operations	0.30	-
0.06	0.06	0.06	Library Building Maintenance	0.06	-
0.20	0.20	0.19	Storm Water Utility	0.19	-
\$ 5.20	\$ 5.17	\$ 5.23		\$ 5.23	-

The Governor of the State of Wisconsin imposed a tax levy limit on increases in a community's tax levy. This limit caps the total tax levy excluding TID tax increments. The levy limit is stated as the maximum of 0% or the percentage increase due to new construction, or 2.39%. Debt service is excluded from the calculation.

The Village's total tax levy supports the General Fund, Debt Service, Library, Library Building Maintenance, and the Storm Water Utility.

Property taxes are levied to Village property owners at a calculated rate per \$1,000 of assessed property valuation as of January 1, after taking into consideration the effect of the tax incremental districts and the impact of the assessed to equalized value ratio.

PROPERTY VALUATION SUMMARY

EQUALIZED VALUE HISTORY

	01/01/15 2015 for 2016	01/01/16 2016 for 2017	01/01/17 2017 for 2018	01/01/18 2018 for 2019
All valuation except TID Districts	4,340,669,200	4,447,852,400	4,618,925,900	4,717,722,100
TID #4 - Heritage Reserve	92,460,600	95,065,100	96,103,700	97,354,400
TID #5 - Westbrook Corp Park	81,272,000	93,176,900	105,170,700	114,376,100
TID #6 - Main Street Corridor	10,868,100	13,325,300	12,920,400	12,844,600
TID #7 - First Park	17,585,400	17,773,100	19,976,200	20,836,500
TID #8 - Falls Parkway	21,426,200	43,702,100	82,999,400	95,746,100
TID #9 - Village Centre/Appltn Ave	-	-	-	7,548,100
TID #10 - Woodland Prime	13,246,000	9,808,500	9,848,900	10,977,200
TID #11 - Wacker Neuson	4,489,200	2,535,500	3,517,200	2,021,000
TID #12 - Lilly Road Industrial	1,036,900	5,138,900	13,185,000	18,031,900
	4,583,053,600	4,728,377,800	4,962,647,400	5,097,458,000

EQUALIZED AND ASSESSED VALUES AND COMPARABLE TAX RATES

Valuation Yr for Budget Yr	Equalized Value	Assessed Value	Per \$1,000	\$ Change	% Change
2018 for 2019	5,097,458,000	4,846,847,760	5.23	-	-
2017 for 2018	4,962,647,400	4,826,340,390	5.23	0.06	1.2%
2016 for 2017	4,728,377,800	4,723,062,540	5.17	(0.03)	(0.6%)
2015 for 2016	4,583,053,600	4,586,133,140	5.20	-	-
2014 for 2015	4,493,874,800	4,542,092,210	5.20	-	-
2013 for 2014	4,245,013,600	4,519,090,960	5.20	-	-
2012 for 2013	4,315,491,900	4,420,276,480	5.20	0.01	0.2%
2011 for 2012	4,441,598,500	4,388,814,210	5.19	0.02	0.4%
2010 for 2011	4,437,584,100	4,368,316,880	5.17	(0.05)	(1.0%)
2009 for 2010	4,589,341,400	4,312,010,880	5.22	0.04	0.8%
2008 for 2009	4,635,194,900	4,256,020,250	5.18	0.09	1.8%

LONG TERM DEBT SUMMARY

The Village of Menomonee Falls borrows funds for various purposes, and for various durations. The factors considered in structuring debt are project cost, useful life and funding source. Emphasis is put on stabilizing the tax rate or the user charge over the life of the bond. Depending on the purpose of the note or bond, principal and interest are charged to different Village functions: General Fund, Special Assessments, Municipal Facilities, Tax Incremental Districts and the Utilities.

Remaining Allowable Debt Capacity

Under Wisconsin State Statutes, the Village's general obligation debt may not exceed 5% of the equalized value of the taxable property located in the Village. The Village Board has traditionally followed a conservative guideline of not exceeding 60% of the legal debt limit. It is estimated that the Village will average \$2 to \$3 million in borrowing for capital projects each year. This estimate does not include the special needs of TID districts or borrowings for municipal facilities.

	01/01/17 ACTUAL	01/01/18 ACTUAL
Full Equalized Value	4,962,647,400	5,097,458,000
x Statutory limit %	5.00%	5.00%
Calculated debt limit	<u>\$248,132,370</u>	<u>\$254,872,900</u>
Less total general obligation debt	<u>100,094,763</u>	<u>95,106,810</u>
Remaining allowable debt under State Statute limitation	148,037,607	159,766,090
Conservative amount - 60% of allowable limit	<u>148,879,422</u>	<u>152,923,740</u>
Remaining allowable debt capacity using conservative limit	<u>48,784,659</u>	<u>57,816,930</u>

Long-Term Debt Obligations by Funding Source

	12/31/15 ACTUAL	12/31/16 ACTUAL	12/31/17 ACTUAL	12/31/18 ESTIMATE
General Obligation Debt				
Tax increment financing	58,420,000	58,020,000	54,645,000	52,565,000
Tax levy	17,742,863	17,282,616	14,260,363	16,271,110
Landfill tipping fees	12,475,000	10,775,000	20,700,000	17,930,000
Utility service charges	6,638,270	7,147,180	10,243,090	8,205,000
Special assessments	<u>524,536</u>	<u>372,920</u>	<u>246,310</u>	<u>135,700</u>
	95,800,669	93,597,716	100,094,763	95,106,810
Other Village Debt:				
Clean Water Fund Loans - Utility	<u>1,422,408</u>	<u>1,251,046</u>	<u>1,142,089</u>	<u>1,030,299</u>
	<u>1,422,408</u>	<u>1,251,046</u>	<u>1,142,089</u>	<u>1,030,299</u>
	<u>97,223,077</u>	<u>94,848,762</u>	<u>101,236,852</u>	<u>96,137,109</u>

OUTSTANDING DEBT INFORMATION

Projected 12/31/18	Average Coupon Rate	Issue Amount	Final Maturity	First Callable	Issue Title	Purpose
<u>General Obligation Debt</u>						
500,000	3.52%	3,320,000	2019	05/01/17	2009 G.O. Notes	To Finance 2009 Capital Budget
1,275,000	3.04%	3,955,000	2020	06/01/18	2010 G.O. Notes	To Finance 2010 Capital Budget
1,750,000	3.05%	11,800,000	2019	No Call	2010 G.O. Notes	To Finance TID #8 - remediation/construction
3,025,000	3.63%	6,830,000	2021	06/01/19	2011 G.O. Notes	To Finance 2011 Capital Budget
50,000	2.03%	1,800,000	2019	No Call	2011 G.O. Notes	To Finance TID 8 expenditures
2,600,000	2.80%	4,610,000	2022	06/01/20	GO Promissory Notes	2012 capital budget
2,350,000	3.42%	6,400,000	2021	No Call	GO Refunding Bonds (2012A)	Current refunding of 2002B bonds
3,700,000	3.34%	7,950,000	2022	No Call	GO Refunding Bonds (2012B)	Advance refunding of 2003B bonds
1,000,000	2.43%	1,850,000	2019	09/01/18	GO Refunding Notes	Long-term financing of TID #5 balloon
1,835,000	2.99%	2,370,000	2023	06/01/21	GO Promissory Notes	2013 Capital Budget (WU, STM)
1,000,000	2.28%	1,930,000	2023	No Call	WU Taxable GO Ref Bonds	Cur Ref 2000 Issuance, Adv Ref 2005 Issuance
3,920,000	2.91%	4,920,000	2024	06/01/22	GO Promissory Notes	2014 Capital Budget (Levy, WU, 605)
8,300,000	4.00%	8,450,000	2030	05/01/24	TID #6 GO Refunding Notes	Refinance portion 2010 Issuance (Hotel Debt)
111,810	0.00%	223,622	2022	No Call	County Trunked Radio	Waukesha County Trunked Radio
3,825,000	3.11%	4,300,000	2025	03/01/23	GO Promissory Notes (series 2015B)	TID #8 funding
7,050,000	2.95%	7,850,000	2025	03/01/23	GO Promissory Notes (series 2015C)	TID #8 funding
2,945,000	2.86%	3,110,000	2025	05/01/23	GO Promissory Notes (series 2015D)	2015 Capital Budget (Levy, WU)
9,975,000	2.50%	9,975,000	2019	08/01/18	GO Promissory Notes (series 2015E)	Refinance 2012 Issuance (TID #10)
3,045,000	2.00%	3,190,000	2026	05/01/24	GO Promissory Notes (series 2016A)	2016 Capital Budget
1,280,000	2.00%	1,280,000	2019	09/01/18	GO Promissory Notes (series 2016B)	Refinance 2013 Issuance (TID #6)
5,500,000	2.13%	5,500,000	2019	09/01/18	GO Promissory Notes (series 2016C)	Refinance 2013 Issuance (TID #6, #10, #11)
2,450,000	2.00%	2,500,000	2026	06/01/24	GO Promissory Notes (series 2016D)	Public Infrastructure in TID #8
7,375,000	2.99%	7,425,000	2033	06/01/28	GO Promissory Bonds (series 2016E)	Refinance 2013 Issuance (TID #8)
1,280,000	3.38%	1,280,000	2020	03/01/19	GO Promissory Notes (series 2017A)	Refinance #129 (TID #12)
13,725,000	2.64%	14,935,000	2027	06/01/25	GO Promissory Notes (series 2017B)	2017 Capital Budget (w/ DPW Facility)
3,340,000	3.00%	3,340,000	2028	06/01/26	GO Promissory Notes (series 2018A)	2018 Capital Budget (Levy, WU)
1,900,000	3.38%	1,900,000	2020	03/01/20	GO Promissory Notes (series 2018B)	2018 Capital Budget (TID #12)
95,106,810						
<u>Utility Revenue Bonds</u>						
29,031	2.97%	217,231	2020	No Call	2001 Sewer Clean Water Fund	Finance Northwest Interceptor - Brookfield
1,001,268	2.55%	1,877,778	2027	No Call	1995 Clean Water Fund Loan	For sewerage treatment plant capacity in Sussex
\$ 96,137,109						

**LONG-TERM DEBT
PRINCIPAL MATURITIES**

(ALL FUNDS)

Year	General Fund	Special Assessments Fund	Municipal Facilities & Equipmt	TID #5	TID #6	TID #8	TID #9	TID #10	TID #11	TID #12	Water Utility	Sewer Utility	Storm Water Utility	Total
2019	2,030,253	56,700	2,930,000	1,100,000	2,280,000	2,780,000	50,000	14,075,000	525,000	-	825,000	139,696	561,000	27,352,649
2020	1,828,953	44,000	2,985,000	100,000	275,000	1,155,000	50,000	-	-	3,180,000	840,000	137,677	340,000	10,935,630
2021	1,627,953	25,000	3,125,000	150,000	400,000	1,160,000	50,000	-	-	-	760,000	120,571	280,000	7,698,524
2022	2,412,951	10,000	2,360,000	150,000	600,000	1,185,000	50,000	-	-	-	665,000	108,260	145,000	7,686,211
2023	2,210,000	-	1,395,000	-	650,000	1,250,000	-	-	-	-	1,140,000	111,018	720,000	7,476,018
2024	1,965,000	-	1,310,000	-	775,000	1,250,000	-	-	-	-	735,000	113,845	-	6,148,845
2025	850,000	-	1,245,000	-	825,000	8,050,000	-	-	-	-	800,000	116,745	-	11,886,745
2026	640,000	-	1,280,000	-	875,000	675,000	-	-	-	-	860,000	119,719	-	4,449,719
2027	430,000	-	1,300,000	-	900,000	650,000	-	-	-	-	765,000	122,768	-	4,167,768
2028	230,000	-	-	-	925,000	675,000	-	-	-	-	755,000	-	-	2,585,000
2029	-	-	-	-	950,000	700,000	-	-	-	-	-	-	-	1,650,000
2030	-	-	-	-	1,000,000	725,000	-	-	-	-	-	-	-	1,725,000
2031	-	-	-	-	-	750,000	-	-	-	-	-	-	-	750,000
2032	-	-	-	-	-	800,000	-	-	-	-	-	-	-	800,000
2033	-	-	-	-	-	825,000	-	-	-	-	-	-	-	825,000
Total	14,225,110	135,700	17,930,000	1,500,000	10,455,000	22,630,000	200,000	14,075,000	525,000	3,180,000	8,145,000	1,090,299	2,046,000	96,137,109
Primary Revenue Source	General Property Taxes	Special Assessments	Landfill Tipping Fees	TID Incremental Prop. Taxes	Utility User Charges	Utility User Charges	General Property Taxes							

LONG-TERM DEBT INTEREST PAYMENTS

(ALL FUNDS)

Year	General Fund	Special Assessments Fund	Municipal Facilities & Equipmt	TID #5	TID #6	TID #8	TID #9	TID #10	TID #11	TID #12	Water Utility	Sewer Utility	Storm Water Utility	Total
2019	398,898	3,405	510,840	39,563	371,569	649,444	5,125	336,500	11,156	120,328	230,388	26,361	55,307	2,758,884
2020	313,772	1,807	412,265	10,688	320,375	558,813	3,813	-	-	53,663	190,866	22,653	41,374	1,930,088
2021	261,659	706	310,240	6,938	308,563	531,822	2,313	-	-	-	168,958	19,222	31,375	1,641,795
2022	209,784	156	225,640	2,344	291,063	502,547	781	-	-	-	149,017	16,256	24,150	1,421,738
2023	147,415	-	164,140	-	267,563	471,313	-	-	-	-	122,345	13,463	10,800	1,197,039
2024	84,965	-	112,040	-	239,063	438,594	-	-	-	-	94,020	10,599	-	979,281
2025	44,940	-	74,390	-	207,063	295,906	-	-	-	-	71,545	7,663	-	701,507
2026	26,595	-	47,220	-	173,063	161,438	-	-	-	-	51,123	4,652	-	464,091
2027	12,850	-	16,250	-	136,438	143,313	-	-	-	-	32,375	1,563	-	342,789
2028	3,450	-	-	-	97,656	124,281	-	-	-	-	11,325	-	-	236,712
2029	-	-	-	-	59,000	105,025	-	-	-	-	-	-	-	164,025
2030	-	-	-	-	20,000	84,356	-	-	-	-	-	-	-	104,356
2031	-	-	-	-	-	62,225	-	-	-	-	-	-	-	62,225
2032	-	-	-	-	-	38,388	-	-	-	-	-	-	-	38,388
2033	-	-	-	-	-	12,994	-	-	-	-	-	-	-	12,994
Total	1,504,327	6,074	1,873,025	59,533	2,491,416	4,180,459	12,032	336,500	11,156	173,991	1,121,960	122,432	163,006	12,055,911
Primary Revenue Source	General Property Taxes	Special Assessments	Landfill Tipping Fees	TID Incremental Prop. Taxes	Utility User Charges	Utility User Charges	General Property Taxes							

**LONG-TERM DEBT
PRINCIPAL & INTEREST DUE**

(ALL FUNDS)

Year	General Fund	Special Assessments Fund	Municipal Facilities Fund	TID #5	TID #6	TID #8	TID #9	TID #10	TID #11	TID #12	Water Utility	Sewer Utility	Storm Water Utility	Total
2019	2,429,151	60,105	3,440,840	1,139,563	2,651,569	3,429,444	55,125	14,411,500	536,156	120,328	1,055,388	166,057	616,307	30,111,533
2020	2,142,725	45,807	3,397,265	110,688	595,375	1,713,813	53,813	-	-	3,233,663	1,030,866	160,330	381,374	12,865,718
2021	1,889,612	25,706	3,435,240	156,938	708,563	1,691,822	52,313	-	-	-	928,958	139,793	311,375	9,340,319
2022	2,622,735	10,156	2,585,640	152,344	891,063	1,687,547	50,781	-	-	-	814,017	124,516	169,150	9,107,949
2023	2,357,415	-	1,559,140	-	917,563	1,721,313	-	-	-	-	1,262,345	124,481	730,800	8,673,057
2024	2,049,965	-	1,422,040	-	1,014,063	1,688,594	-	-	-	-	829,020	124,444	-	7,128,126
2025	894,940	-	1,319,390	-	1,032,063	8,345,906	-	-	-	-	871,545	124,408	-	12,588,252
2026	666,595	-	1,327,220	-	1,048,063	836,438	-	-	-	-	911,123	124,371	-	4,913,810
2027	442,850	-	1,316,250	-	1,036,438	793,313	-	-	-	-	797,375	124,331	-	4,510,557
2028	233,450	-	-	-	1,022,656	799,281	-	-	-	-	766,325	-	-	2,821,712
2029	-	-	-	-	1,009,000	805,025	-	-	-	-	-	-	-	1,814,025
2030	-	-	-	-	1,020,000	809,356	-	-	-	-	-	-	-	1,829,356
2031	-	-	-	-	-	812,225	-	-	-	-	-	-	-	812,225
2032	-	-	-	-	-	838,388	-	-	-	-	-	-	-	838,388
2033	-	-	-	-	-	837,994	-	-	-	-	-	-	-	837,994
Total	15,729,437	141,774	19,803,025	1,559,533	12,946,416	26,810,459	212,032	14,411,500	536,156	3,353,991	9,266,960	1,212,731	2,209,006	108,193,020
Primary Revenue Source	General Property Taxes	Special Assessments	Landfill Tipping Fees	TID Incremental Taxes	Utility User Charges	Utility User Charges	General Property Taxes							

Chapter 3

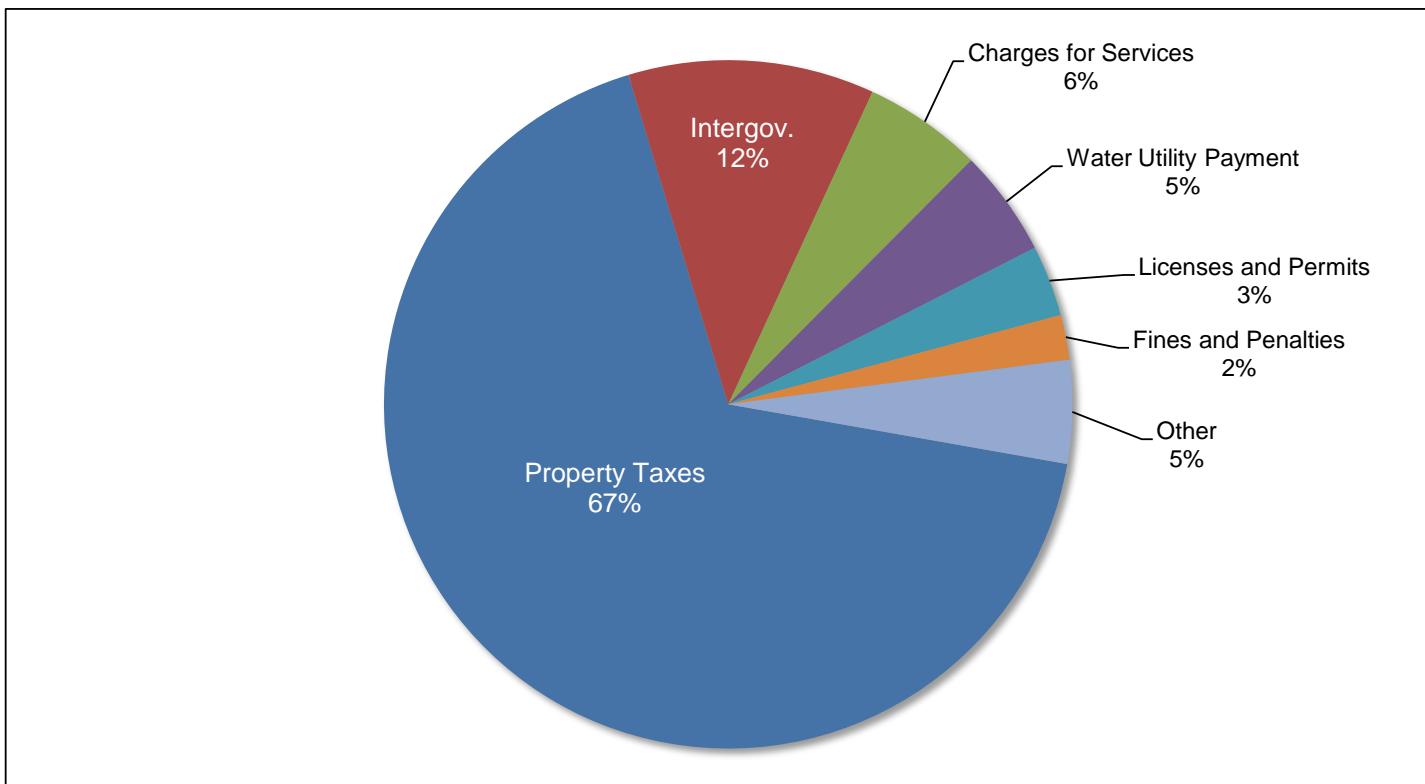
GENERAL FUND REVENUES

General Fund Revenues Summary **Page 3.1**

Descriptions of Other General Fund Revenues **Page 3.2**

GENERAL FUND REVENUES SUMMARY

2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ESTIMATE	REVENUES	2019 BUDGET	% Change
OPERATING REVENUES:						
17,612,240	17,999,639	18,493,000	18,493,000	Property taxes	18,437,000	(0%)
2,724,497	2,659,001	3,176,100	2,911,100	Intergovernmental	3,157,100	(1%)
1,385,351	1,494,320	1,498,200	1,498,200	Public charges for services	1,523,705	2%
1,316,613	1,294,564	1,400,000	1,400,000	Water Utility payment in lieu of tax	1,370,000	(2%)
1,296,860	1,038,529	1,034,300	1,034,300	Licenses and permits	910,600	(12%)
1,064,893	739,536	882,600	1,182,600	Miscellaneous	991,600	12%
573,746	555,116	573,000	573,000	Fines and penalties	575,400	0%
448,647	359,750	338,000	338,000	Other taxes	332,000	(2%)
26,422,847	26,140,455	27,395,200	27,430,200	Sub-total revenues	27,297,405	(0%)
OTHER FINANCING SOURCES:						
93,830	-	-	-	Transfers from other funds	-	-
26,516,677	26,140,455	27,395,200	27,430,200	Total revenues	27,297,405	(0%)



INTERGOVERNMENTAL REVENUES

Nearly all of the revenues in this category come from the state. Over half of that funding is transportation and highway aids and the remainder is mostly shared revenues. Estimates are provided from the state for budgeting.

State Transportation Aids are payments from the State of Wisconsin for street and road maintenance programs.

Connecting Highways are marked state trunk highways through the Village. Aids are payments from the State for maintenance of these roadways. Payments are calculated per lane mile.

Shared revenues were initially designed to make a municipality whole for loss of taxes on exempt property. This applies to computers and certain personal property; however, the state has removed annual inflationary adjustments. General shared revenues are based on the State's ability to pay and are generally distributed proportionately the same as the prior year.

PAYMENT IN LIEU OF TAX - WATER UTILITY

This revenue is a payment in lieu of real estate taxes. The calculation is prescribed by the Public Service Commission and is based on the assets of the Utility, adjusted for estimated additions and removals of plant, water mains and hydrants. The Village's tax rate, excluding the State and County portion, is used to calculate the tax. Fluctuations in the tax rate, the ratio of assessed to equalized value, and depreciation play a significant role in the amount of payment.

It should be noted that the Water Utility charges the General Fund for Public Fire Protection

LICENSES AND PERMITS

Licenses and permits are issued by the Clerk's office and the Department of Community Development. The largest source of revenue in this area comes from permits; building, electrical, plumbing, and heating.

PUBLIC CHARGES FOR SERVICES

The majority of revenues in this category are fees established to recover certain administrative expenses for services thought only to benefit certain individuals or developers, rather than all general taxpayers.

The bulk of the revenue in this category is from ambulance services. Ambulance fees are established by the Village Board for services performed by the EMS Department. These are billed and collected via an outside billing service.

MISCELLANEOUS REVENUES

Interest Income

The primary objectives of the Village's investment activities are safety of principal, liquidity, and return on investment. The Village invests its funds in accordance with State Statutes.

The primary investment vehicles used are:

1. State of Wisconsin Local Government Investment Pool (LGIP), which invests primarily in U. S. Government Treasury bills.
2. Time deposit accounts, such as money market accounts.
3. Certificates of deposit with local banks.

Cash is transferred to and from the State Pool as needed and investment earnings are recorded on a monthly basis.

The internal interest rate charged on advances is our investment rate plus 1%

Other Miscellaneous

The largest revenues in this category are cable TV franchise fees and publication fees.

Publication fees are collected by the Department of Community Development for public notices which are required to be published in the newspaper.

FINES AND PENALTIES

Court penalties and costs are collected by the Police Department as a result of judgment passed in Municipal Court for violations of various Village ordinances and payments received from defendants for court costs.

OTHER TAXES

The two major revenues in this category are hotel/motel taxes and fire insurance taxes.

The Village collects an 8% hotel/motel tax. Per State Statutes, starting in 2017, 70% of this tax is remitted to the Tourism Commission.

Fire insurance taxes increase (decrease) in direct proportion with an increase in assessed value and the tax rate.

Chapter 4

GENERAL FUND EXPENDITURES

Personnel FTE Summary Page 4.1

Comparative Expenditure Budgets Page 4.2

General Fund Expenditures by Function and Classification Page 4.3

Summary and Details of Expenditures:

General Government Function Summary: Page 4.4

Administration:

Village Board, Village Manager, Court and Village Attorney

Supportive Services

Clerk Services, Human Resources, Assessing, Building Maintenance, Insurance, Financial Services, and Information Technology

Public Safety Function Summary: Page 4.16

Emergency Dispatch, Police, EMS, Fire, Fire Protection, Weed Control, Emergency Government, and Protective Services Commission

Public Works Function Summary: Page 4.25

Street Maintenance, Equipment Maintenance, and Municipal Garages

Culture, Recreation and Education: Page 4.29

Community Life, Old Falls Village, Parks

Conservation and Development Function Summary: Page 4.34

Community Development, Engineering, Zoning & Inspections, Planning

Other Financing Uses Summary: Page 4.39

Transfers to Other Funds

SUMMARY OF AUTHORIZED POSITIONS

(FULL TIME EQUIVALENTS)

2016 Budget	2017 Budget	2018 Budget	AUTHORIZED POSITIONS	2019 Part-time	2019 Full-time	2019 Budget	Change
			General Government:				
1.0	1.0	1.0	Village Manager	-	1.0	1.0	-
6.5	6.5	6.5	Clerk Services	1.4	5.0	6.4	(0.1)
1.3	1.3	1.3	Human Resources	0.3	1.0	1.3	-
1.6	1.6	1.6	Municipal Building Maintenance	0.6	1.0	1.6	-
2.0	2.0	2.0	Court	-	2.0	2.0	-
3.7	3.7	3.7	Village Attorney	0.7	3.0	3.7	-
5.0	5.0	5.0	Financial Services	-	5.0	5.0	-
4.0	4.0	4.0	IT	-	4.0	4.0	-
25.1	25.1	25.1	Subtotal - General Government	3.0	22.0	25.0	(0.1)
			Public Safety:				
10.5	-	-	Emergency Dispatch	-	-	-	-
71.3	78.3	81.3	Police	6.3	72.0	78.3	(3.0)
54.4	62.1	52.3	Fire & EMS	30.3	22.0	52.3	-
136.2	140.4	133.6	Subtotal - Public Safety	36.6	94.0	130.6	(3.0)
			Public Works:				
16.2	16.1	16.4	Streets Maintenance	0.4	16.0	16.4	-
4.0	4.0	4.0	Equipment Maintenance	-	4.0	4.0	-
20.2	20.1	20.4	Subtotal - Public Works	0.4	20.0	20.4	-
			Culture and Recreation				
5.4	5.4	5.6	Parks Operations	1.8	4.0	5.8	0.2
			Development:				
8.6	8.6	9.6	Engineering	0.5	7.0	7.5	(2.1)
3.5	3.5	3.0	Zoning and Building Inspections		4.0	4.0	1.0
4.0	4.0	4.0	Planning		3.0	3.0	(1.0)
16.1	16.1	16.6	Subtotal - Development	0.5	14.0	14.5	(2.1)
203.0	207.1	201.3	Total General Fund positions	42.3	154.0	196.3	(5.0)
20.1	20.0	20.0	Library	8.0	12.0	20.0	-
14.9	14.0	14.0	Water Utility *	0.6	14.0	14.6	0.6
4.4	4.4	4.4	Sewer Utility *	0.4	4.0	4.4	-
242.4	245.5	239.7	Grand total authorized positions	51.3	184.0	235.3	(4.4)

* Employees with duties split between the Water and Sewer utilities are counted in the Water Utility.
Note: Positions paid with a stipend (such as trustees and election workers) are not included above.

GENERAL FUND

COMPARATIVE EXPENDITURE BUDGETS

Department	2019	2018	Amount Change	Percent Change
Village Board	48,100	48,000	100	-
Village Manager	77,500	75,300	2,200	3%
Clerk Services	622,000	674,500	(52,500)	(8%)
Human Resources	106,900	103,600	3,300	3%
Assessment of Property	186,000	183,000	3,000	2%
Building Maintenance	379,500	403,300	(23,800)	(6%)
Insurances	93,300	121,300	(28,000)	(23%)
Judicial	259,300	253,400	5,900	2%
Village Attorney	433,000	411,600	21,400	5%
Financial Services	431,900	413,100	18,800	5%
CIS	1,678,400	1,603,700	74,700	5%
Total General Government	4,315,900	4,290,800	25,100	1%
Dispatch	-	-	-	-
Police	9,146,100	9,538,200	(392,100)	(4%)
EMS	3,723,700	3,583,000	140,700	4%
Fire	953,000	956,200	(3,200)	-
Fire Protection	1,575,000	1,575,000	-	-
Pest & Weed	44,400	38,000	6,400	17%
Emergency Government	5,800	5,800	-	-
Other Protection	21,100	23,100	(2,000)	(9%)
Total Public Safety	15,469,100	15,719,300	(250,200)	(2%)
Street Maintenance	3,872,400	3,738,900	133,500	4%
Equipment Maintenance	493,500	483,500	10,000	2%
Garages	141,000	138,000	3,000	2%
Total Public Works	4,506,900	4,360,400	146,500	3%
Community Quality of Life	71,600	73,600	(2,000)	(3%)
Old Falls Village	28,700	28,700	-	-
Park Operations	879,900	860,900	19,000	2%
Park Projects	21,600	21,600	-	-
Total Culture & Recreation	1,001,800	984,800	17,000	2%
CDA	35,200	33,700	1,500	4%
Engineering	235,200	308,900	(73,700)	(24%)
Zoning & Inspection	597,500	573,500	24,000	4%
Planning	363,000	366,800	(3,800)	(1%)
Total Development	1,230,900	1,282,900	(52,000)	(4%)
Total before Other Uses of Funds	26,524,600	26,638,200	(113,600)	-
Transfer to other funds	772,805	757,000	15,805	2%
Total Expenses	<u>27,297,405</u>	<u>27,395,200</u>	<u>(97,795)</u>	<u>-</u>

GENERAL FUND EXPENDITURES

by FUNCTION

2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ESTIMATE	EXPENDITURES	2019 BUDGET	% Change
3,514,080	3,470,765	4,290,800	4,290,800	General Government	4,315,900	1%
14,732,165	14,611,026	15,719,300	14,919,300	Public Safety	15,469,100	(2%)
3,968,220	4,004,076	4,360,400	4,360,400	Public Works	4,506,900	3%
993,488	944,008	984,800	984,800	Culture & Recreation	1,001,800	2%
1,218,994	1,161,621	1,282,900	1,282,900	Conservation and Development	1,230,900	(4%)
24,426,947	24,191,496	26,638,200	25,838,200	Total operating expenditures	26,524,600	(0%)
2,044,653	1,948,959	757,000	1,592,000	Transfers Out	772,805	2%
26,471,600	26,140,455	27,395,200	27,430,200	Total Expenditures	27,297,405	(0%)

by CLASSIFICATION

2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ESTIMATE	EXPENDITURES	2019 BUDGET	% Change
16,159,917	15,924,522	17,535,000	16,735,000	Personnel	17,220,700	(2%)
5,402,428	5,496,989	5,630,000	5,630,000	Other Operating	5,721,800	2%
1,578,204	1,580,149	1,840,200	1,840,200	Contractual Services	1,921,600	4%
1,286,398	1,189,836	1,633,000	1,633,000	Capital Outlay	1,660,500	2%
24,426,947	24,191,496	26,638,200	25,838,200	Total operating expenditures	26,524,600	(0%)
2,044,653	1,948,959	757,000	1,592,000	Transfers Out	772,805	2%
26,471,600	26,140,455	27,395,200	27,430,200	Total Expenditures	27,297,405	(0%)

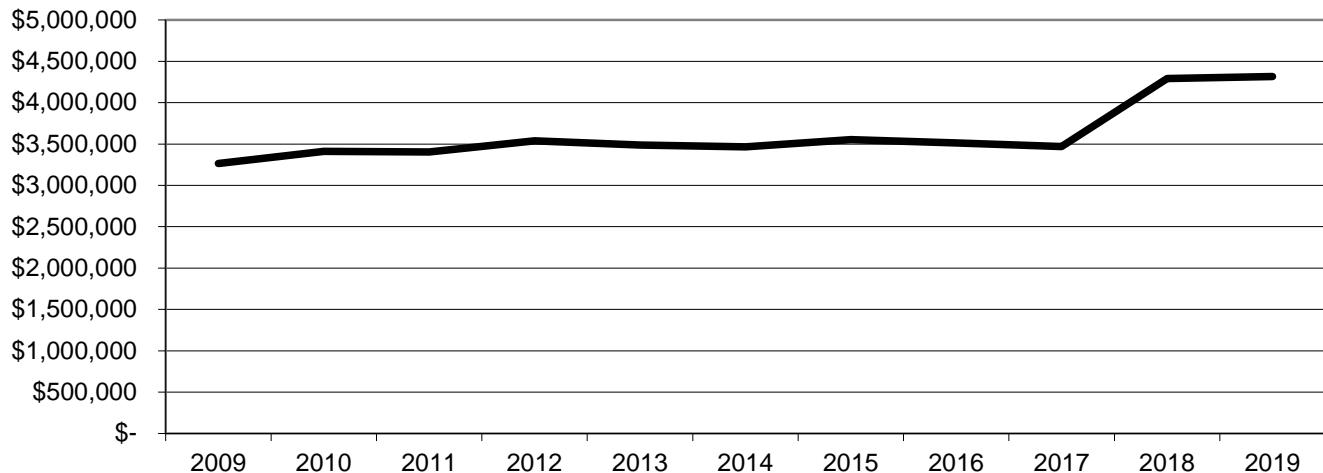
by CLASSIFICATION (%)

2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ESTIMATE	EXPENDITURES	2019 BUDGET
66%	66%	66%	65%	Personnel	65%
22%	23%	21%	22%	Other Operating	22%
6%	7%	7%	7%	Contractual Services	7%
5%	5%	6%	6%	Capital Outlay	6%

[GENERAL GOVERNMENT FUNCTION SUMMARY]

2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ESTIMATE	EXPENDITURES	2019 BUDGET	% Change
55,275	56,338	48,000	48,000	Village Board	48,100	-
78,742	73,826	75,300	75,300	Village Manager	77,500	3%
635,659	539,936	674,500	674,500	Clerk Services	622,000	(8%)
100,885	103,273	103,600	103,600	Human Resources	106,900	3%
182,432	182,504	183,000	183,000	Assessing	186,000	2%
360,276	345,352	403,300	403,300	Municipal Building Maintenance	379,500	(6%)
74,919	89,891	121,300	121,300	Insurances	93,300	(23%)
250,956	237,679	253,400	253,400	Municipal Court	259,300	2%
351,509	363,892	411,600	411,600	Village Attorney	433,000	5%
354,061	385,441	413,100	413,100	Financial Services	431,900	5%
1,069,366	1,092,633	1,603,700	1,603,700	Information Technology	1,678,400	5%
3,514,080	3,470,765	4,290,800	4,290,800	Total Expenditures	4,315,900	1%
14%	14%	16%	17%	% of total operating expenditures	16%	

General Government Total Expenditures Trend



100 (VILLAGE BOARD)

2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ESTIMATE	EXPENDITURES	2019 BUDGET	% Change
43,816	43,650	44,000	44,000	Personnel	44,100	-
2,032	12,688	4,000	4,000	Other Operating	4,000	-
9,427	-	-	-	Contracted services	-	-
55,275	56,338	48,000	48,000	Total Expenditures	48,100	-

BUDGET HIGHLIGHTS:

The Board consists of the Village Board President and six Trustees.

No significant changes from last year's budget.

RESPONSIBILITIES:

- To establish local policy through the legislative process.
- To adopt ordinances and resolutions as a framework for implementation of these policies.
- To hold regular public board and committee meetings in accordance with the Village Code and the Wisconsin Open Meetings Law.
- To authorize all contracts entered into by the Village.
- To define clear, general guidelines used in directing the activities of the staff through the Village Manager's Office.
- To review and adopt annual budgets and tax levy for fiscal control of the Village's resources.
- To prioritize the use of the Village's resources.
- To review and approve all expenditures.
- To approve appointments to and oversee citizen boards, committees and commissions.

110 (VILLAGE MANAGER)

2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ESTIMATE	EXPENDITURES	2019 BUDGET	% Change
136,297	131,332	132,000	132,000	Personnel*	134,200	2%
4,441	4,607	8,300	8,300	Other Operating	8,300	-
(61,996)	(62,113)	(65,000)	(65,000)	Charged to TIDs	(65,000)	-
78,742	73,826	75,300	75,300	Total Expenditures	77,500	3%

* Certain personnel costs have also been allocated to the utilities and the CDA.

BUDGET HIGHLIGHTS:

No significant changes from prior year's budget.

RESPONSIBILITIES:

- To exercise leadership in planning, coordinating, staffing, developing and controlling the activities of all municipal functions to accomplish Village goals and policies as established by the Village Board.
- To provide comprehensive oversight, direction, and coordination of departmental functions and to ensure achievement of Village goals in an efficient and responsive manner.
- To assure effective communication and coordination links among residents, municipal officers, employees, and other governmental and social agencies.
- To anticipate future needs both in terms of service demands and resource allocation.
- To maintain an internal management system that fosters internal improvement and effective problem solving.
- To annually prepare and present proposed budgets to the Village Board.
- To authorize purchase orders and review accounts payable invoices for payment.
- To represent the Village at various intergovernmental committees and official meetings.
- To act as intermediary between the Village Board and departments.
- To foster economic development.
- To negotiate labor agreements with employee unions.
- Appointment authority for all Village employees excluding the Village Attorney, Library staff, and sworn police and fire personnel.

111 (CLERK SERVICES)

2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ESTIMATE	EXPENDITURES	2019 BUDGET	% Change
492,582	402,285	518,000	518,000	Personnel*	473,000	(9%)
82,642	84,062	99,500	99,500	Other Operating	92,000	(8%)
60,435	53,589	57,000	57,000	Contracted services	57,000	-
635,659	539,936	674,500	674,500	Total Expenditures	622,000	(8%)

* Certain personnel costs have also been allocated to the utilities.

BUDGET HIGHLIGHTS:

Personnel and other operating costs in 2018 are higher due to the increase in the number of elections.

RESPONSIBILITIES:

Prepare and maintain custody for official documents of the Village and Village Board including, but not limited to, Village code, minutes, ordinances, resolutions, contracts, deeds, agreements, leases, bonds, annexations and other legal records.

Administer all election activities including but not limited to voter registration records, testing voting equipment, creation and security of voting processes, process absentee ballots and act as filing office for elected Village positions.

Manage park reservation software, including but not limited to making reservations, park fees, and coordinating special requests and reservation information with Parks Department staff.

Receive, review, accept, and file assessment roll from assessor, and manage annual Board of Review hearings. Arrange daily pick up and delivery of deposits and checks from bank.

Manage accounts receivable records and pursue collection of delinquent accounts.

Supervise and coordinate reception area, and mail systems.

Oversee agenda management software and preparation of agendas, statutory posting/publishing requirements and notification to media.

Handle citizen inquiries and complaints, and provide information and access to public records.

Oversee the process and issuance of licenses and permits for the following: special events, operators, beer and liquor, cigarette, transient merchant, amusement, and dog.

120 (HUMAN RESOURCES)

2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ESTIMATE	EXPENDITURES	2019 BUDGET	% Change
88,197	89,830	88,000	88,000	Personnel*	91,300	4%
12,688	13,443	15,600	15,600	Other Operating	15,600	-
100,885	103,273	103,600	103,600	Total Expenditures	106,900	3%

* Certain personnel costs have also been allocated to the library and the utilities.

BUDGET HIGHLIGHTS:

No significant changes from last year's budget.

RESPONSIBILITIES:

Develop, administer, and maintain a centralized system of personnel policies, procedures and practices.
Provide personnel recruiting, hiring, job descriptions, position evaluations and salary classifications.
Administer payroll and employee benefits.
Administer collective bargaining agreements including grievances/arbitrations, coordinate contract negotiations
Administer and/or coordinate Worker's Compensation, Employee Assistance Program and Safety Program.
Administer and coordinate Americans with Disabilities Act requirements.
Manage general liability and property insurances including claims handling, risk management and loss control programs.

130 (ASSESSMENT OF PROPERTY)

2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ESTIMATE	EXPENDITURES	2019 BUDGET	% Change
182,432	182,504	183,000	183,000	Contracted services	186,000	2%

BUDGET HIGHLIGHTS:

The assessing function is a contracted service.

Contractual services includes the following:

Wisconsin Dept of Revenue for manufacturing assessment services	25,000
Waukesha County - Property data base (1/2) maintenance	12,000
Tyler Technologies, Inc. for assessment services	149,000
Total contractual services	<u>186,000</u>

RESPONSIBILITIES:

Provide all legally required assessments functions.

Discover, list and value annually all taxable real and personal property within the Village.

Prepare the annual assessment roll.

Respond to requests for review of valuations and attend Board of Review meetings to defend contested values.

Keep record of, examine, and annually determine the status of exempt property.

Maintain legal records: process and record deeds, land contracts, mortgages, easements and other ownership changes; update and record changes in addresses, tax key numbers, and legal description.

Department of Revenue functions: process all transfer forms; comply with continuing education certification requirements; submit annual Assessor's report; attend mandatory meetings, prepare Tax Incremental District reports.

Real property functions: inspect, investigate and record all sales; organize and inspect all property altered or improved; prepare and mail assessment change notices.

Personal property functions: annually deliver and process reporting forms: create and deliver form supplements; perform occupancy checks; audit returned forms; calculate doomage assessments; prepare and mail assessment notices.

Develop, maintain and improve sales studies, ratio studies, etc. for the purposes of statistical analysis.

Provide information and records on ownership, assessed values, property characteristics, statistical data, etc. to other departments, realtors, appraisers, attorneys, and the general public.

Maintain property data base through CAMA system.

150 (MUNICIPAL BUILDING MAINTENANCE)

2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ESTIMATE	EXPENDITURES	2019 BUDGET	% Change
93,531	81,490	86,000	86,000	Personnel*	89,200	4%
212,327	202,954	220,700	220,700	Other Operating	210,700	(5%)
54,418	60,908	96,600	96,600	Contracted services	79,600	(18%)
360,276	345,352	403,300	403,300	Total Expenditures	379,500	(6%)

* Certain personnel costs have also been allocated to the library.

BUDGET HIGHLIGHTS:

The increase in contracted services for 2018 is due to the need for elevator repairs.

RESPONSIBILITIES:

To maintain, repair and keep in proper working order the following:

- Heating, ventilating and air conditioning systems.
- Plumbing, pipes and fixtures
- Interior and exterior walls, roofs, floors, woodwork, cabinets, windows, doors & gutters.
- Furniture and fixtures, fountains, steps, stoops and railings.

Provide cleaning, sanitizing, recycling and trash removal daily for municipal buildings.

Insure adequate stock of cleaning, sanitizing and paper supplies for all facilities.

Move or modify furniture, partitions, shelving, etc. as required for municipal buildings.

Print stationary, forms, documents and information materials.

160 (INSURANCE AND BENEFITS)

2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ESTIMATE	EXPENDITURES	2019 BUDGET	% Change
6,150	-	30,000	30,000	Personnel	10,000	(67%)
68,769	89,891	91,300	91,300	Other Operating (Insurances)	83,300	(9%)
74,919	89,891	121,300	121,300	Total Expenditures	93,300	(23%)

BUDGET HIGHLIGHTS:

Year over year change is based on estimates given by our providers.

RESPONSIBILITIES:

This departmental budget contains miscellaneous costs which could otherwise be allocated directly to each municipal department. For ease in administration and reporting, they are combined and reported in this department. This budget contains the following:

- Unemployment and disability compensation.
- Property insurance premiums, except for coverages for Water and Sewer Utilities.
Those are charged directly to the Utilities.

171 (MUNICIPAL COURT)

2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ESTIMATE	EXPENDITURES	2019 BUDGET	% Change
236,598	224,365	236,000	236,000	Personnel	242,600	3%
5,419	4,314	7,400	7,400	Other Operating	6,700	(9%)
8,939	9,000	10,000	10,000	Capital Outlay	10,000	-
250,956	237,679	253,400	253,400	Total Expenditures	259,300	2%

BUDGET HIGHLIGHTS:

No significant changes from last year's budget.

RESPONSIBILITIES:

Operating costs for Municipal Court.

The Municipal Court hears cases involving violations of state law and local ordinances, building code violations, and certain traffic offenses occurring within the Village.

172 (VILLAGE ATTORNEY)

2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ESTIMATE	EXPENDITURES	2019 BUDGET	% Change
297,272	301,994	315,000	315,000	Personnel*	336,400	7%
14,788	13,323	20,300	20,300	Other Operating	19,800	(2%)
39,449	48,575	76,300	76,300	Contracted services	76,800	1%
351,509	363,892	411,600	411,600	Total Expenditures	433,000	5%

* Certain personnel costs have also been allocated to the utilities.

BUDGET HIGHLIGHTS:

No significant changes from last year's budget.

RESPONSIBILITIES:

The Village Attorney provides or oversees the provision of all legal services to the Village Board and its committees, all Village boards and commissions, and to Village departments.

The Village Attorney also represents or oversees outside lawyers who represent the Village in all Village related litigation and in the prosecution of Village ordinance violations.

In addition to assisting the Village Attorney, the legal assistant also acts as the administrative assistant for the Village Manager, the Village President and the Board of Trustees; and assists Human Resources and Clerk Services as needed.

190 (FINANCIAL SERVICES)

2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ESTIMATE	EXPENDITURES	2019 BUDGET	% Change
292,615	321,426	333,000	333,000	Personnel*	346,900	4%
5,210	4,564	7,100	7,100	Other Operating	7,000	(1%)
56,236	59,451	73,000	73,000	Contracted services	78,000	7%
354,061	385,441	413,100	413,100	Total Expenditures	431,900	5%

* Certain personnel costs have also been allocated to the library and the utilities.

BUDGET HIGHLIGHTS:

No significant changes from last year's budget.

RESPONSIBILITIES:

Insure the fiscal integrity of the Village by maintaining accurate and timely financial information.

Insure proper administration of accounts payable, billing, and collection.

Provide financial accounting services for the Village in accordance with Generally Accepted Accounting Principles (GAAP), in compliance with the guidelines for GAAFR, and in compliance with the regulations of the Wisconsin Public Service Commission (PSC) for the Water Utility.

Manage annual independent audit of Village fiscal activities. Prepare annual reports for State of Wisconsin and Public Service Commission.

Administer special assessments collection and reporting.

Administer payroll process, including benefits and State and Federal reporting.

Coordinate the preparation of annual budgets.

In conjunction with Clerk Services, prepare and administer tax reporting functions and settlements with other taxing jurisdictions.

Conduct internal audit of Village accounts and budgets.

Provide Waukesha County Treasurer with tax calculations for tax roll and settlement of same.

Perform daily cash management functions to maximize investment of idle funds in accordance with investment policies.

Maintain records for capital projects, including tax incremental districts (TIDs).

Provide information and access to records to the public.

195 (INFORMATION TECHNOLOGY)

2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ESTIMATE	EXPENDITURES	2019 BUDGET	% Change
265,996	271,251	278,000	278,000	Personnel*	304,400	9%
267,337	315,488	410,200	410,200	Other Operating	424,000	3%
355,359	350,578	523,500	523,500	Contracted services	587,000	12%
180,674	155,316	392,000	392,000	Capital Outlay	363,000	(7%)
1,069,366	1,092,633	1,603,700	1,603,700	Total Expenditures	1,678,400	5%

* Certain personnel costs have also been allocated to the utilities.

BUDGET HIGHLIGHTS:

The increase in contracted services for 2019 is to facilitate the necessary updates for scheduling software in Public Safety.

RESPONSIBILITIES:

The Information Technology Department strives to improve technology utilization throughout the Village by using proven and emerging strategies to reduce cost, improve citizen' services, and minimize security and system failure risks.

Primary Objectives:

- Focus on delivering services in alignment with organizational requirements.
- Deliver innovative solutions to operational requirements while minimizing expenses.
- Reduce cost of IT services by leveraging resources, streamlining processes, consolidating operations, and adopting new technology.

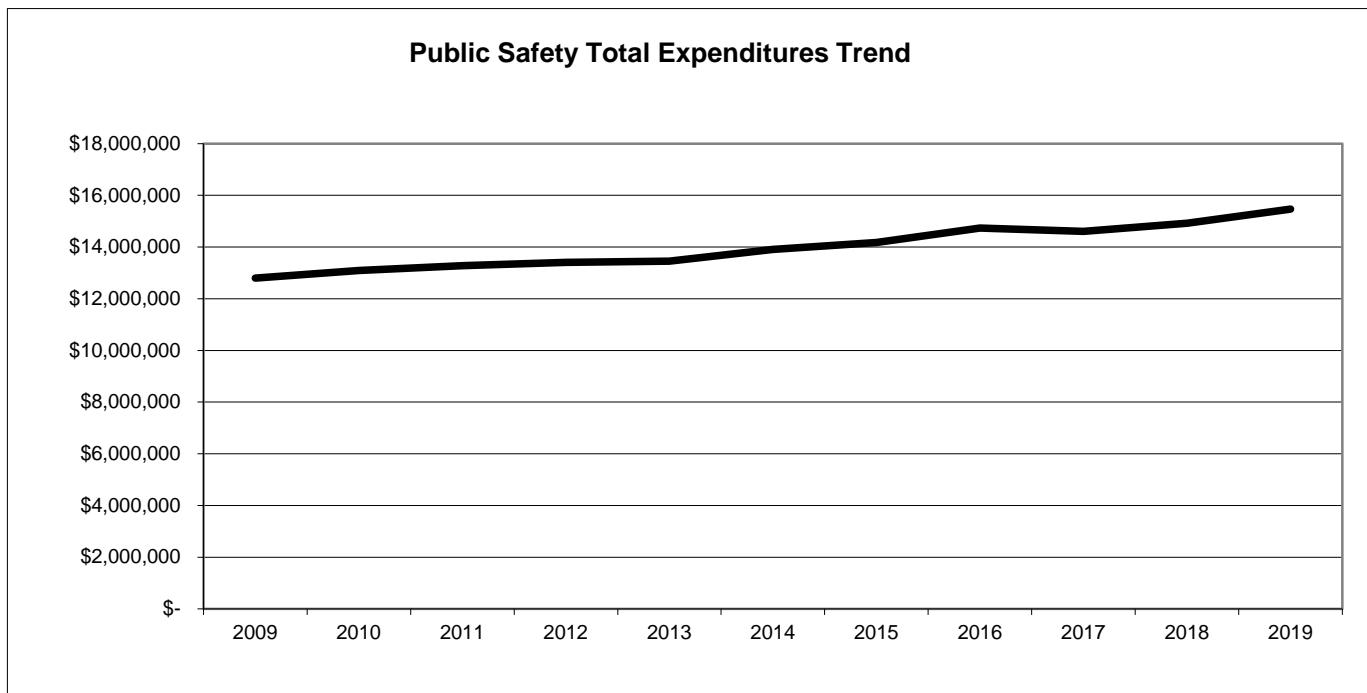
Primary Costs:

- Telephony Systems and Services
- Data Services
- Computer Systems
- Security Systems
- AV Systems
- Network Infrastructure
- Copier Equipment
- Consumables
- Maintenance and Support Agreements

[PUBLIC SAFETY FUNCTION SUMMARY]

2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ESTIMATE	EXPENDITURES	2019 BUDGET	% Change
202,478	16,017	-	-	Emergency Dispatch (911)	-	-
8,701,457	8,566,764	9,538,200	8,738,200	Police	9,146,100	(4%)
2,919,352	3,456,003	3,583,000	3,583,000	EMS	3,723,700	4%
1,271,166	944,264	956,200	956,200	Fire	953,000	-
1,573,861	1,573,861	1,575,000	1,575,000	Public Fire Protection (Hydrant Rental)	1,575,000	-
40,087	42,102	38,000	38,000	Weed Control	44,400	17%
4,339	1,635	5,800	5,800	Emergency Government	5,800	-
19,425	10,380	23,100	23,100	Protective Services Commission	21,100	(9%)
14,732,165	14,611,026	15,719,300	14,919,300	Total Expenditures	15,469,100	(2%)
60%	60%	59%	58%	% of total operating expenditures	58%	

This functional component provides public safety, security, protection and welfare of persons and property by the enforcement of appropriate state and local laws consistent with the provisions of the Constitution of the United States and the State of Wisconsin, within the confines of the Village of Menomonee Falls and surrounding mutual aid communities. It provides information and services to the public to foster prevention of crime and fires.



196 (EMERGENCY DISPATCH 911)

2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ESTIMATE	EXPENDITURES	2019 BUDGET	% Change
198,000	15,406	-	-	Personnel	-	-
3,916	611	-	-	Other Operating	-	-
562	-	-	-	Capital Outlay	-	-
202,478	16,017	-	-	Total Expenditures	-	-

BUDGET HIGHLIGHTS:

As of February 1, 2017 dispatch operations were transferred to Waukesha County.

200 (POLICE)

2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ESTIMATE	EXPENDITURES	2019 BUDGET	% Change
8,205,715	8,094,938	8,995,000	8,195,000	Personnel*	8,548,800	(5%)
255,993	247,554	271,700	271,700	Other Operating	279,300	3%
99,208	96,704	118,500	118,500	Contracted services	129,000	9%
140,541	127,568	153,000	153,000	Capital Outlay	189,000	24%
8,701,457	8,566,764	9,538,200	8,738,200	Total Expenditures	9,146,100	(4%)

* Certain personnel costs have also been allocated to the fire department.

BUDGET HIGHLIGHTS:

The majority of the increase in 2018 personnel costs is due to the addition of 3 new officers, of which, 75% would be covered by grant revenue. This never materialized, and only 1 of the 3 officers are included in the 2019 budget.

The increase in capital outlay is due to costs associated with the purchase of new digital radios.

RESPONSIBILITIES:

Field Operations:

Provide response to the occurrence of crime and other requests for police service.
 Enforcement of Criminal Code by investigation and arrest.
 Enforce police provisions of the Code of Village Ordinances by investigation and citation.
 Accident investigation and traffic enforcement.
 Around the clock patrol of Village streets, alleys, and parking lots.
 Service of warrants, and municipal court subpoenas.
 Transport prisoners, mental patients and juvenile offenders to various county institutions.
 Supervise parades and other special events.
 Inspect licensed activities within the Village.
 Approve and record special parking permissions.
 Monitor street lights, obstructed signs, animal carcasses, street wastes and other impediments to Village throughways for Department of Public Works action.
 Monitor sub-contracted crossing guard activities.

Prevention and Community Education:

Initiation and implementation of crime prevention programs.

Criminal Investigation:

To investigate major crimes.
 Work undercover as assigned to the Waukesha County Metropolitan Drug Enforcement Unit.
 Provide crime analysis, collection and preservation of physical evidence, intelligence gathering, fingerprint and photographic identification, control of inventoried property and monitoring of local "A TIP" crime information hot line.

Support Services:

Provides support services to all other departmental operations; business office, records, court services, municipal lock-up, fleet management and maintenance, department supplies, and equipment, custody of property and evidence, municipal warrants, and the issuance of private guard permits.
 Initiate and maintain all records, forms, reports and documents relating to police services.
 Provide administrative service to municipal court.
 Maintain radio communications for both the Police and Fire Departments.
 Review and recommend approvals for permits and licenses.
 Administer Police Aide program for park patrol, animal control, parking enforcement and other activities.
 Maintain accreditation, thus assuring the community that our operational practices conform to accepted standards.
 Provide staff services to Assessment Centers.
 Recommend review and revision of Village ordinance and codes relating to police services.

210 (EMS)

2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ESTIMATE	EXPENDITURES	2019 BUDGET	% Change
2,706,185	3,166,567	3,271,000	3,271,000	Personnel	3,389,800	4%
79,865	112,219	105,000	105,000	Other Operating	110,000	5%
73,820	78,735	71,000	71,000	Contracted services	75,900	7%
59,482	98,482	136,000	136,000	Capital Outlay	148,000	9%
2,919,352	3,456,003	3,583,000	3,583,000	Total Expenditures	3,723,700	4%

BUDGET HIGHLIGHTS:

New operational division starting in 2016. Originally part of the Fire Department.

The increase in capital outlay (2018 & 2019) is due to costs associated with the purchase of new digital radios.

RESPONSIBILITIES:

Emergency Medical Services (EMS):

Perform emergency medical services for Menomonee Falls residents.

Initiate and maintain all records relative to emergency medical service.

Maintain current state certification for all Emergency Medical Technicians.

220 (FIRE)

2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ESTIMATE	EXPENDITURES	2019 BUDGET	% Change
615,300	381,484	385,000	385,000	Personnel	390,400	1%
338,336	293,750	263,700	263,700	Other Operating	286,600	9%
3,506	4,798	8,000	8,000	Contracted services	11,000	38%
314,024	264,232	299,500	299,500	Capital Outlay	265,000	(12%)
1,271,166	944,264	956,200	956,200	Total Expenditures	953,000	-

BUDGET HIGHLIGHTS:

The decrease in capital outlay for 2019 is due to the delay of certain vehicle purchases.

RESPONSIBILITIES:

Fire Suppression:

To protect the lives and property of the citizens of the Village of Menomonee Falls through the prevention and extinguishment of fires, and through salvage and rescue work in the event of public emergencies.

To investigate all fires of unknown nature in trying to determine a cause.

Hazardous Materials Handling (Haz Mat):

Provide direct support to firefighting and EMS operations by furnishing communications, command operations and other supporting services.

Provide hazardous material incident coverage for "Level B" incidents, and support regional teams for more severe incidents.

Fire Prevention and Public Education:

To conduct fire safety inspections at all businesses and industries quarterly, and more frequent inspections of licensed premises to update liquor licenses. (exceeds 4,500 annually)

Inspection, clearing and testing of hydrants and other fire suppression systems.

Develop and implement training programs and exercises for fire personnel.

Promote and provide community training in fire prevention and protection, medical safety and first aid programs.

Enforce laws and codes mandated by Federal, State and local regulations.

Initiate ordinance review and changes in local fire codes.

Fire Administration:

To coordinate and manage the above services of the fire department.

Review and approve licenses, permits, and certifications.

Provide information and access to records to the public.

Fire Support Services -- Buildings and Vehicles:

Maintain, clean and test all departmental vehicles and equipment.

Maintain the safety of buildings and grounds.

230 (FIRE PROTECTION SERVICES)

2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ESTIMATE	EXPENDITURES	2019 Budget	% Change
1,573,861	1,573,861	1,575,000	1,575,000	Public Fire Protection	1,575,000	-

Purpose:

This expenditure category contains the annual payment from the Village's General Operating budget to the Water Utility for rental of Utility owned hydrants and mains for fire fighting purposes.

This annual payment is required by the Public Service Commission.

260 (PEST AND WEED CONTROL)

2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ESTIMATE	EXPENDITURES	2019 Budget	% Change
35,141	40,115	34,000	34,000	Personnel	41,400	22%
-	-	-	-	Other Operating	-	-
4,946	1,987	4,000	4,000	Contracted services	3,000	(25%)
40,087	42,102	38,000	38,000	Total Expenditures	44,400	17%

BUDGET HIGHLIGHTS:

The reduction in 2018 personnel costs is due to retiree being replaced with a lower cost employee. Further personnel changes brought this back up in 2019.

RESPONSIBILITIES:

Enforcement of Municipal Ordinances by investigation and citation.
Service of legal notices of noxious weeds requiring expedient removal.
Contract for weed cutting services for non-compliance with notices.
Billing and collection of Village provided weed-cutting services (handled by Clerk Services Department).
Fees for weed cutting are intended to fully reimburse our costs and are periodically reviewed.

280 (EMERGENCY GOVERNMENT)

2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ESTIMATE	EXPENDITURES	2019 BUDGET	% Change
4,339	1,635	5,800	5,800	Other Operating	5,800	-

BUDGET HIGHLIGHTS:

No significant changes from last year's budget.

RESPONSIBILITIES:

To provide prompt emergency control service to all Village residents during times of severe weather conditions or disaster.

Maintain warning sirens in good working order.

The Village Manager is designated by ordinance as Director of Emergency Government; the Director of Protective Services is the Deputy Director.

290 (OTHER PROTECTION SERVICES)

2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ESTIMATE	EXPENDITURES	2019 BUDGET	% Change
9,855	10,380	13,500	13,500	Other Operating	11,500	(15%)
9,570	-	9,600	9,600	Contracted services	9,600	-
19,425	10,380	23,100	23,100	Total Expenditures	21,100	(9%)

BUDGET HIGHLIGHTS:

No significant changes from last year's budget.

RESPONSIBILITIES:

Contractual Services contains the Waukesha County Animal Welfare Society (HAWS) impounding service charges for stray dogs and cats.

Other operating expenditures includes Police and Fire Commission charges and Prisoner Board charges.

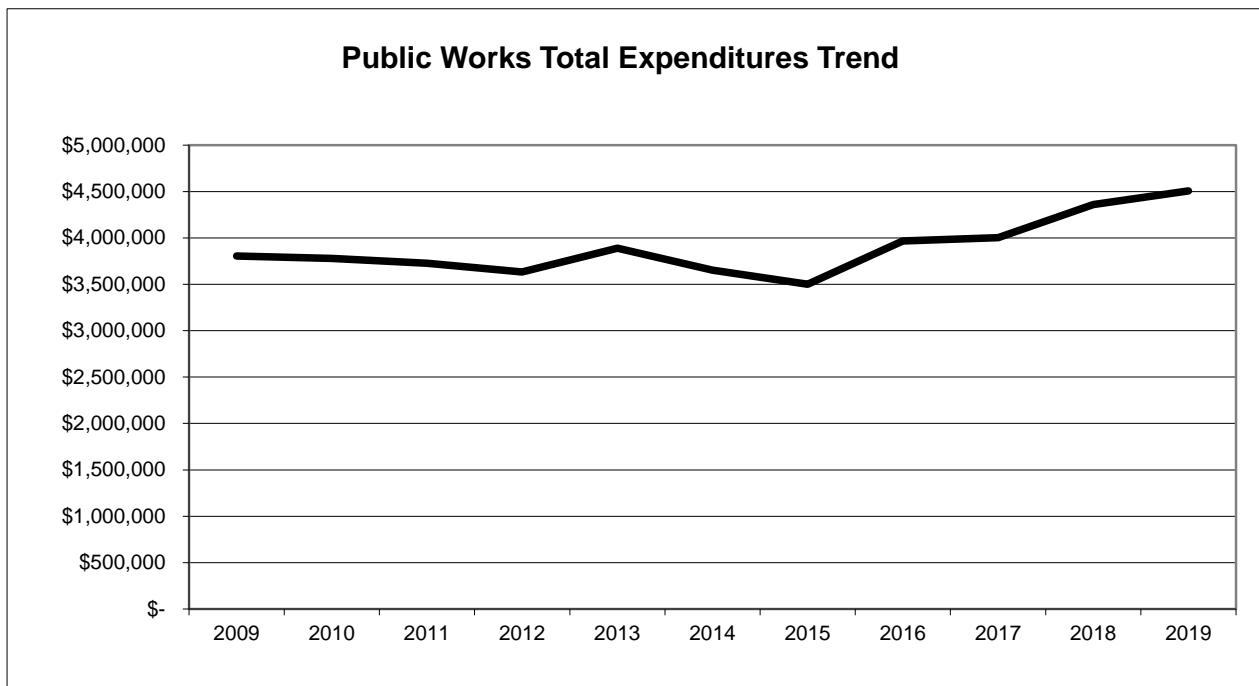
The Police and Fire Commission is organized under Wisconsin Statute 62.13, consisting of five (5) members appointed by the Village President.

The Commission appoints the Police Chief and the Fire Chief along with approving sworn subordinates of those departments. The primary duties of this commission are personnel functions relating to the hiring, merit promotion process, firing, and disciplinary actions of the Police and Fire departments.

[PUBLIC WORKS FUNCTION SUMMARY]

2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ESTIMATE	EXPENDITURES	2019 BUDGET	% Change
3,427,487	3,465,425	3,738,900	3,738,900	Street Maintenance	3,872,400	4%
464,185	479,559	483,500	483,500	Equipment Maintenance	493,500	2%
76,548	59,092	138,000	138,000	Municipal Garages	141,000	2%
3,968,220	4,004,076	4,360,400	4,360,400	Total Expenditures		4,506,900
16%	17%	16%	17%	% of total operating expenditures		17%

This functional component is responsible for the maintenance of public property, infrastructure and equipment. Public Works include street and road repairs, building and equipment maintenance, municipal garages, and park operations.



400 (STREET MAINTENANCE)

2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ESTIMATE	EXPENDITURES	2019 BUDGET	% Change
1,240,381	1,275,015	1,390,000	1,390,000	Personnel*	1,384,000	-
1,903,357	1,922,569	1,897,400	1,897,400	Other Operating	1,977,900	4%
75,880	31,780	85,000	85,000	Contracted services	85,000	-
481,756	527,338	634,500	634,500	Capital Outlay	677,500	7%
(273,887)	(291,277)	(268,000)	(268,000)	Transfer to Storm Water Ut.	(252,000)	(6%)
3,427,487	3,465,425	3,738,900	3,738,900	Total Expenditures	3,872,400	4%

* Certain personnel costs have also been allocated to other departments and funds.

BUDGET HIGHLIGHTS:

The increase in capital outlay is in relation to the increase in revolving loan payments needed to pay off vehicles and equipment.

RESPONSIBILITIES:

Protect and maintain Village's infrastructure:

Street and Road maintenance and snow plowing:

To maintain approximately 200 miles of Village streets, alleys and public parking lots. This work includes concrete and bituminous pavement repairs, patching, dust control, grading of gravel streets, crack filling, street oiling, curb and gutter replacements.

Keep all streets, alleys and public parking lots free from obstruction, debris and dead animals.

Roadside and easement ditching and maintenance.

Cutting grass and weeds on roadside, easements, and Village lots.

Replacing, resetting, and maintaining driveway culverts.

Light maintenance of all equipment (oil changes, grease, oil levels, body work, paint, etc.)

Tree cutting, tree and brush trimming.

Excavate and grade drainage and path construction in Village parklands.

Sweep urban streets clean of debris in areas where storm sewer systems are available.

Plow snow, spread salt and sand, and remove excess snow.

Locate, maintain and collect all ice control sand boxes.

Traffic control:

Maintain, repair and keep in proper working order all street lights, traffic lights, and traffic controllers.

Maintain and repair all street light and traffic light poles, pavement markings, warning, regulatory and

Fabricate warning, regulatory and street identification signs.

Miscellaneous:

Maintain and repair barricades and flashers.

Deliver and pick up barricades for block parties and all other public events.

Record, issue, and maintain park permits register and schedules.

420 (EQUIPMENT MAINTENANCE)

2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ESTIMATE	EXPENDITURES	2019 BUDGET	% Change
272,497	256,621	275,000	275,000	Personnel*	291,000	6%
183,731	204,344	188,500	188,500	Other Operating	184,500	(2%)
7,957	18,594	20,000	20,000	Contracted services	18,000	(10%)
464,185	479,559	483,500	483,500	Total Expenditures	493,500	2%

* Certain personnel costs have also been allocated to other departments and funds.

BUDGET HIGHLIGHTS:

No significant changes from last year's budget.

RESPONSIBILITIES:

- To maintain, repair and keep in proper running condition all Village vehicles and equipment (including Police, Fire and Parks departments and the Water and Sewer Utility vehicles).
- To modify equipment to meet departmental needs.
- To mount plows, spreaders, and other attachments to equipment when the need arises.
- Keep maintenance and fuel consumption records for all vehicles and required equipment.
- To maintain an adequate supply of gas, fuel, propane and oil.
- Maintain system of determining fuel usage charges to each chargeable department or utility.
- To design and build specialty equipment and tools.
- To rebuild certain older equipment.
- To keep all Village vehicles neat and orderly.

440 (MUNICIPAL GARAGES)

2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ESTIMATE	EXPENDITURES	2019 BUDGET	% Change
76,548	59,092	108,000	108,000	Other Operating	109,000	1%
-	-	30,000	30,000	Contracted services	32,000	7%
76,548	59,092	138,000	138,000	Total Expenditures	141,000	2%

BUDGET HIGHLIGHTS:

No significant changes from last year's budget.

RESPONSIBILITIES:

Contains the costs of maintaining the Public Works buildings and machine sheds

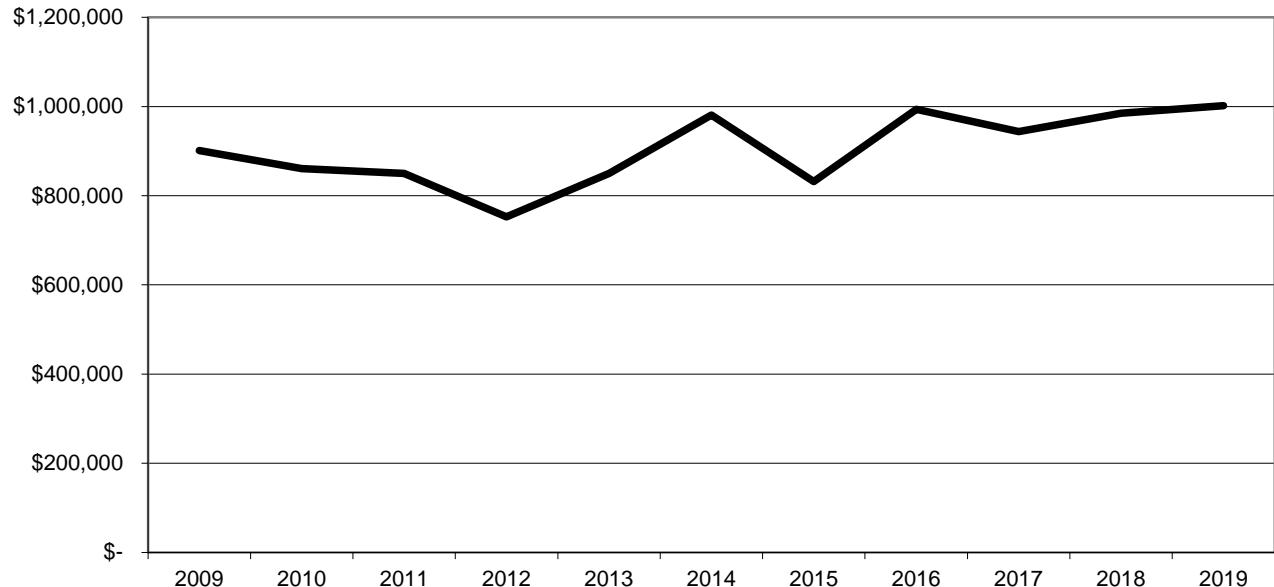
The Good Hope Garage includes the Equipment Maintenance Department and equipment, and salt storage facilities.

The Water Street and Neu garages contain the sign making shop, equipment and vehicle storage, salt storage shed, and sand storage facilities.

[CULTURE, RECREATION AND EDUCATION]

2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ESTIMATE	EXPENDITURES	2019 BUDGET	% Change
95,139	69,003	73,600	73,600	Community Life	71,600	(3%)
15,880	29,866	28,700	28,700	Old Falls Village	28,700	-
865,384	830,096	860,900	860,900	Park Operations	879,900	2%
17,085	15,043	21,600	21,600	Park Projects	21,600	-
993,488	944,008	984,800	984,800	Total Expenditures	1,001,800	2%
4%	4%	4%	4%	% of total operating expenditures	4%	

**Culture and Recreation
Total Expenditure Trend**



180 (COMMUNITY LIFE)

2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ESTIMATE	EXPENDITURES	2019 BUDGET	% Change
95,139	69,003	73,600	73,600	Other Operating	71,600	(3%)

BUDGET HIGHLIGHTS:

No significant changes from last year's budget.

582 (HISTORICAL SOCIETY AND MUSEUM)

2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ESTIMATE	EXPENDITURES	2019 BUDGET	% CHANGE
15,880	29,866	28,700	28,700	Other Operating	28,700	-

BUDGET HIGHLIGHTS:

No significant changes from last year's budget.

RESPONSIBILITIES:

Maintain buildings and grounds for the Old Falls Village, including the permit rental coordination, set-up and maintenance of the Public House meeting room located at the southwest corner of Pilgrim and County Line Roads.

This is coordinated within the Department of Public Works by the Parks Department staff.

620 (PARKS AND FORESTRY OPERATIONS)

2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ESTIMATE	EXPENDITURES	2019 BUDGET	% Change
469,601	494,371	522,000	522,000	Personnel	534,000	2%
129,330	185,372	153,900	153,900	Other Operating	151,900	(1%)
166,033	150,353	185,000	185,000	Contracted services	194,000	5%
100,420	-	-	-	Capital Outlay	-	-
865,384	830,096	860,900	860,900	Total Expenditures	879,900	2%

BUDGET HIGHLIGHTS:

The increase in contracted services starting in 2018 is due to increased contracted costs for tree and landscaping maintenance.

PARK RELATED RESPONSIBILITIES:

Provide residents with a safe recreational environment throughout approximately 1,400 acres of parkland
 Mow and maintain turf areas in the Village's parks, boulevards, and other Village owned properties
 Maintain, reconstruct, and repair ball fields
 Groom and set-up baseball and softball as needed
 Organize, prepare site and coordinate use for permit system, including picnics and tournaments
 Landscape and re-landscape Village owned lands as necessary
 Maintain, improve and repair the buildings throughout Village park properties.
 Maintain, construct and repair all site amenities in parks and parkways (including signing, fencing, tables, benches, grills, bubblers, etc.)
 Construct, inspect, maintain and repair all children's play areas located in Village park areas
 Create and maintain ice rinks and sledding areas
 Maintain and repair all basketball, tennis, and volleyball courts and horse shoe pits in parks
 Repair and maintain all small engines for the Village
 Maintain all soccer fields located within Village parklands
 Maintain detention ponds, bike trails and new subdivision boulevards and right of ways
 To plant and maintain all Village flower and shrub beds.
 To remove bee, wasp, hornet nests and diseased animals from public properties.
 To hang public information banners, special event signs and decorations, and Christmas decorations
 Plow and shovel snow at all public access parking lots, crosswalks and sidewalks around Village buildings

Rec programs and activities are provided by Menomonee Falls School District.

FORESTRY RELATED RESPONSIBILITIES:

Provide a complete Forestry management plan for the Village of Menomonee Falls, including
 Tree planting, pruning, and removal
 Remove and repair storm damage
 Establish a program of disease and insect control
 Conduct tree hazard evaluations
 Conduct tree appraisals
 Establish a program of tree protection during construction
 Work with contractors to prevent injury to trees
 Eliminate invasive species such as wild mustard

640 (PARK PROJECTS)

2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ESTIMATE	EXPENDITURES	2019 BUDGET	% Change
17,085	15,043	21,600	21,600	Other Operating	21,600	-

BUDGET HIGHLIGHTS:

No significant changes from last year's budget.

RESPONSIBILITIES:

Major improvements follow the Comprehensive Outdoor Recreation Plan (CORP).
Projects are funded through this department and the Capital Projects Fund.

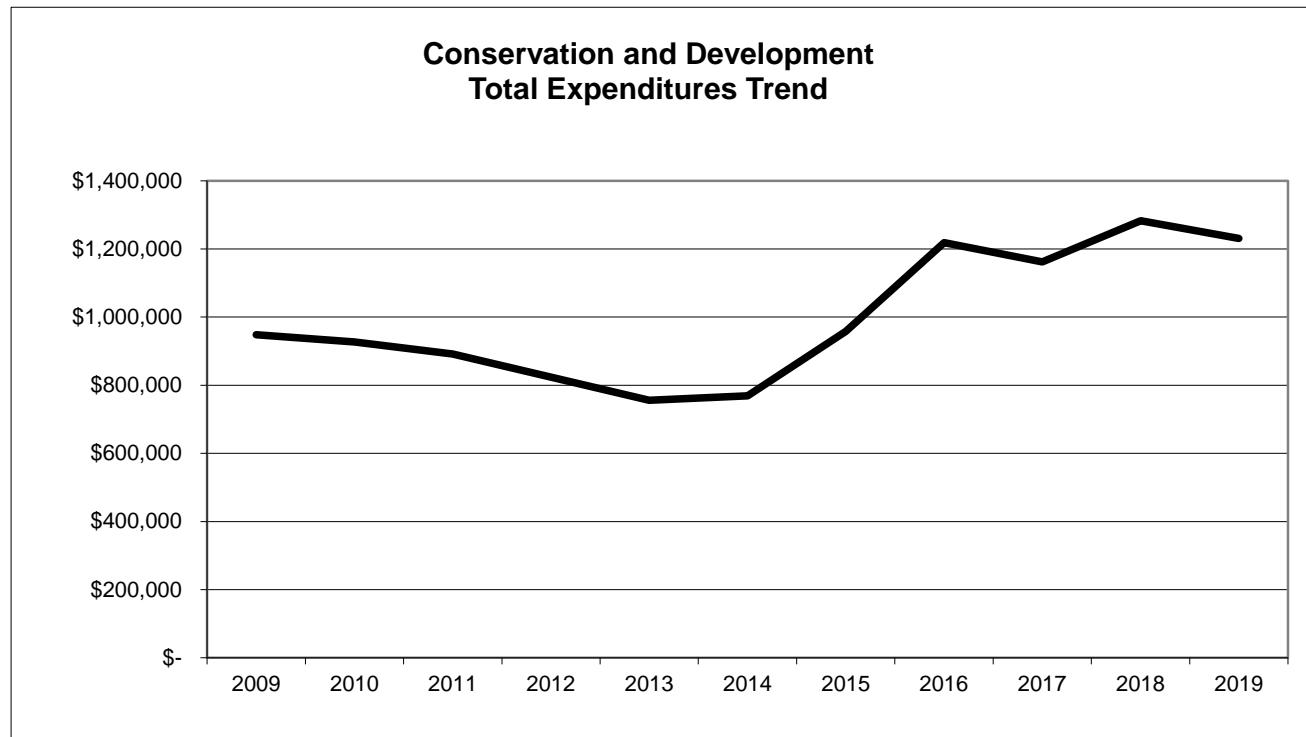
Responsibilities include maintenance of the following:

Village Park
Rotary Park
Willowood Park
Mill Pond Park
Lime Kiln
Menomonee River Parkway
Riverside Park
Oakwood Park
Old Falls
Municipal Park
Ball Diamonds
Tennis Courts
Improvements - Includes outlying or small areas:
John Taylor
Kiwanis Park
Maple Road
Tower Hill
Com Forest
Tamarack Swamp

[CONSERVATION AND DEVELOPMENT]

2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ESTIMATE	EXPENDITURES	2019 BUDGET	% Change
50,249	33,861	33,700	33,700	Community Dev Authority (CDA)	35,200	4%
208,692	62,191	308,900	308,900	Engineering Services	235,200	(24%)
603,058	682,225	573,500	573,500	Zoning and Building Inspections	597,500	4%
356,995	383,344	366,800	366,800	Planning	363,000	(1%)
1,218,994	1,161,621	1,282,900	1,282,900	Total Expenditures	1,230,900	(4%)
5%	5%	5%	5%	% of total operating expenditures	5%	

This functional component focuses on the conservation of the Village's natural resources by promoting maintenance of property values and quality of the physical environment through administration of zoning and building related codes and land use planning.



750 (COMMUNITY DEVELOPMENT AUTHORITY (CDA))

2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ESTIMATE	EXPENDITURES	2019 BUDGET	% CHANGE
33,515	32,258	32,000	32,000	Personnel	33,400	4%
16,734	1,603	1,700	1,700	Other Operating	1,800	6%
50,249	33,861	33,700	33,700	Total Expenditures	35,200	4%

BUDGET HIGHLIGHTS:

No significant changes from last year's budget.

RESPONSIBILITIES:

The Community Development Authority (CDA) consists of seven (7) Commissioners appointed by the Village Board President and confirmed by the Village Board.

Implement business development and retention activities as identified in the Village's Overall Economic Development Plan.

The CDA functions as the Housing Authority, and as a Redevelopment Authority.

Planning and development related to tax incremental financing districts.

Administration of the Economic Master Development and Revolving Loan programs.

Business attraction, expansion and retention.

Tourism promotion.

760 (ENGINEERING SERVICES)

2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ESTIMATE	EXPENDITURES	2019 BUDGET	% CHANGE
656,644	661,360	707,000	707,000	Personnel*	635,500	(10%)
9,779	8,725	16,900	16,900	Other Operating	15,700	(7%)
33,410	33,713	10,000	10,000	Contracted services	10,000	-
-	7,900	8,000	8,000	Capital Outlay	8,000	-
(336,543)	(414,294)	(290,000)	(290,000)	Less charged to developers & projects	(295,000)	2%
(28,638)	(69,766)	(5,000)	(5,000)	Less charged to TIDs	(6,000)	20%
(125,960)	(165,447)	(138,000)	(138,000)	Less charged to utilities	(133,000)	(4%)
208,692	62,191	308,900	308,900	Total Expenditures	235,200	(24%)

* Certain personnel costs have also been allocated to the utilities and planning.

BUDGET HIGHLIGHTS:

Changes in personnel for 2018 include allocated costs for a new assistant; however, this position was never filled.

RESPONSIBILITIES:

To provide engineering support service to all other functions and departments of the Village.
 To provide survey, drafting, and design work of public works projects.
 Develop bid specifications for and administer award contracts for construction projects, including, but not limited to water and sewer extension (Village paid and developer reimbursed projects), street reconstruction and TID projects.
 Prepare special assessment reports and bills.
 Administer annual capital projects such as sidewalk, road program, and curb & gutter.
 Review of proposed construction contracts, and new developments and subdivisions.
 Management and supervision of construction projects for above.
 Administration and development of capital improvement/restoration grant in aid programs.
 Preparation of annual infrastructure reports for other public agencies.
 Provide staff support to Village Board and Planning Commission,
 Provide Geographic Information (GIS) mapping and support to all Village Departments.

770 (ZONING AND BUILDING INSPECTIONS)

2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ESTIMATE	EXPENDITURES	2019 BUDGET	% CHANGE
251,088	264,243	275,000	275,000	Personnel*	299,000	9%
5,852	10,102	8,800	8,800	Other Operating	8,800	-
346,118	407,880	289,700	289,700	Contracted services	289,700	-
603,058	682,225	573,500	573,500	Total Expenditures	597,500	4%

* Certain personnel costs have also been allocated to department 260 (Weeds).

BUDGET HIGHLIGHTS:

No significant changes from last year's budget.

RESPONSIBILITIES:

To ensure that buildings are constructed and maintained in a manner which protects the health, safety and welfare of the Village residents, and are within the guidelines of the State and Village building codes.

Administration and enforcement of building and zoning codes by the issuance of permits, the collection of fees, and the checking of building plans of all structures and buildings within the Village. This includes building, electrical, plumbing, heating, occupancy, and other permits; electrical contractor licenses, and collection of impact fees.

Maintenance of building records and plans for individual properties.

The Inspections Department issues permits, reviews plans and performs inspections for new buildings, additions, alterations, electrical and heating systems, swimming pools, accessory buildings, signs, and moving or demolishing buildings.

Provide staff support to Zoning Board of Appeals, Village Board and various other committees.

Enforce the various ordinances which guide the use and development of private property.

Provide for the annual state inspection of weight and measuring devices.

Provide information and access to records to the public.

790 (PLANNING)

2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ESTIMATE	EXPENDITURES	2019 BUDGET	% CHANGE
349,820	377,418	355,000	355,000	Personnel*	352,300	(1%)
7,175	5,926	11,800	11,800	Other Operating	10,700	(9%)
356,995	383,344	366,800	366,800	Total Expenditures	363,000	(1%)

* Certain personnel costs have also been allocated to the utilities.

BUDGET HIGHLIGHTS:

No significant changes from last year's budget.

RESPONSIBILITIES:

The goal of the Department of Community Development is to administer the Municipal Code in a manner that encourages new development while protecting the interest of the public.

The Planning Department is involved in the development and implementation of the comprehensive Village land use plan, special projects, public relations and presentations.

Administration and collection of platting fees, which are used for parks and park acquisitions.

Administration and creation of tax incremental finance districts.

Administration of conditional use permits.

Provide staff support to Planning Commission, Architectural Control Board, CDA, Village Board and various other supporting committees.

Development of ordinances, preparation of various reports and gathering of information.

Provide information and access to records to the public.

[OTHER FINANCING USES SUMMARY]

2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ESTIMATE	EXPENDITURES	2019 BUDGET	% Change
2,044,653	1,948,959	757,000	1,592,000	Non-Operating Expenditures	772,805	2%

910 (NON-OPERATING EXPENDITURES)

2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ESTIMATE	EXPENDITURES	2019 BUDGET	% Change
549,653	585,587	662,000	662,000	Transfer to Garbage & Recycling Fund	772,805	17%
95,000	489,478	95,000	95,000	Transfer to Capital Projects Fund	-	(100%)
1,400,000	873,894	-	835,000	Transfer Surplus to Muni-Facilities Fund	-	-
2,044,653	1,948,959	757,000	1,592,000	Total Expenditures	772,805	2%

BUDGET HIGHLIGHTS:

The budgeted transfer to the Garbage & Recycling Fund accounts for the portion of service costs not covered by fees and other revenues.

The transfer to the Capital Projects Fund is for the repayment for the loan related to the retirement of the unfunded pension liability with the State of Wisconsin. This was paid-off early in 2017.

Repayments by various departments for loans from the Municipal Facilities/Equipment Fund are recorded directly in those departments. The amounts are reclassified as transfers out only at year end for the preparation of the Comprehensive Annual Financial Report.

Chapter 5

OTHER GOVERNMENTAL FUNDS

Garbage & Recycling	Page 5.1
Library Operations and Maintenance	Page 5.2
Debt Service Fund	Page 5.5
Municipal Facilities & Equipment Fund	Page 5.6

Fund 215 (Garbage & Recycling)

2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ESTIMATE	REVENUES	2019 BUDGET	% CHANGE
1,248,627	1,254,819	1,244,000	1,244,000	Refuse collection fee	1,261,500	1%
76,219	79,831	80,000	80,000	Recycling State aids	80,000	-
10,127	45,486	40,000	40,000	Recycling rebate	-	(100%)
6,550	6,550	4,000	4,000	Sales of recycling carts	4,000	-
2,215	3,310	6,000	6,000	Interest Earnings	12,000	100%
1,343,738	1,389,996	1,374,000	1,374,000	Total revenues	1,357,500	

2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ESTIMATE	EXPENDITURES	2019 BUDGET	% CHANGE
1,255,139	1,306,687	1,360,000	1,360,000	Garbage collection contract	1,416,000	4%
116,244	117,433	118,800	118,800	State generator fee	120,000	1%
11,642	7,944	8,000	8,000	Taxes - dumping	12,000	50%
1,272	-	2,000	2,000	Municipal hazardous waste	1,000	(50%)
1,384,297	1,432,064	1,488,800	1,488,800	Sub-total garbage collection	1,549,000	
478,218	497,974	518,400	518,400	Recycling collection contract	540,000	4%
45	-	200	200	Recycling materials/supplies	200	-
7,900	10,514	10,000	10,000	Spring brush pick-up	10,000	-
11,003	14,162	7,000	7,000	Household hazardous materials	12,000	71%
5,653	28,935	7,800	7,800	General administrative expense	7,800	-
2,606	2,508	3,500	3,500	Postage	3,500	-
300	300	300	300	Audit fee	300	-
505,725	554,393	547,200	547,200	Sub-total recycling	573,800	
1,890,022	1,986,457	2,036,000	2,036,000	Total expenditures	2,122,800	
(546,284)	(596,461)	(662,000)	(662,000)	Net income (expense)	(765,300)	
549,653	585,587	662,000	662,000	Transfer from General Fund	772,805	17%
3,369	(10,874)	-	-	Net income (expense)	7,505	
-	3,369	(7,505)	(7,505)	Fund balance, beginning	(7,505)	
3,369	(7,505)	(7,505)	(7,505)	Fund balance, ending	-	

BUDGET NOTES:

The Solid Waste Collection Fund accounts for garbage collection and recycling activities. In order to obtain the most efficient and cost effective means of obtaining solid waste collection services, the Village negotiates with Waste Management on behalf of Village constituents. A fee is placed on the tax bill annually to cover the majority of the expense. Commercial, industrial and residential properties with more than four units contract privately and are not assessed the fee. Any shortfall is covered by a transfer from the General Fund.

The fee to be placed on the 2018 tax bill for 2019 purposes for each residential unit up to four units is as follows:

Base fee	\$90.64
State Generator fee	9.48
Unit fee to be placed upon the tax bill	<u><u>\$100.12</u></u>

Funds 220 & 221

LIBRARY OPERATIONS & BUILDING MAINTENANCE (Combined)

SUMMARY:

2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ESTIMATE	REVENUES	2019 BUDGET	% Change
1,704,223	1,704,878	1,732,000	1,732,000	Real estate/personnel prop taxes	1,732,000	-
103,396	115,457	107,181	107,181	Other revenues	153,300	43%
1,807,619	1,820,335	1,839,181	1,839,181	Total Revenues	1,885,300	3%

2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ESTIMATE	EXPENDITURES	2019 BUDGET	% Change
1,579,348	1,477,826	1,552,281	1,552,281	Operating expenditures	1,680,800	8%
276,658	262,110	286,900	286,900	Building maintenance	279,000	(3%)
-						
1,856,006	1,739,936	1,839,181	1,839,181	Total Expenditures	1,959,800	7%

(48,387)	80,399	-	-	Revenues less expenditures	(74,500)	
1,362,332	1,313,945	1,394,344	1,394,344	Fund balance, beginning	1,394,344	
1,313,945	1,394,344	1,394,344	1,394,344	Fund balance, ending	1,319,844	

The Menomonee Falls Library is budgeted as a separated cost center from general Village operations.

Primary funding for the Library comes from property taxes.

Note: Separate budgets for Operations and Maintenance are presented on the following pages.

FUND 220 (LIBRARY OPERATIONS)

2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ESTIMATE	REVENUES	2019 BUDGET	% Change
1,420,173	1,420,173	1,450,000	1,450,000	Property taxes	1,462,000	1%
59,965	60,013	63,531	63,531	Intergovernmental	79,495	25%
13,047	13,916	13,650	13,650	Public charges for services	13,650	-
6,298	12,178	5,000	5,000	Interest earnings	30,000	500%
22,053	25,236	20,100	20,100	Other miscellaneous revenues	21,155	5%
1,521,536	1,531,516	1,552,281	1,552,281	Total revenues	1,606,300	3%

2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ESTIMATE	EXPENDITURES	2019 BUDGET	% Change
1,202,434	1,134,983	1,208,000	1,208,000	Salaries/benefits	1,311,000	9%
178,495	198,538	197,200	197,200	Library Materials	202,500	3%
23,228	27,694	18,117	18,117	Public Services	35,550	96%
6,166	5,665	6,600	6,600	Training	6,100	(8%)
18,196	21,666	26,800	26,800	Materials and supplies	32,250	20%
10,863	13,039	14,600	14,600	Repairs/maintenance eq.	14,600	-
8,660	6,010	3,300	3,300	Rentals	3,300	-
81,079	16,973	16,800	16,800	Property and equipment	20,155	20%
3,345	3,776	3,900	3,900	Utilities	3,900	-
33,797	35,694	38,716	38,716	Contractual services	32,600	(16%)
11,157	13,788	15,396	15,396	Property insurance	14,900	(3%)
1,928	-	2,852	2,852	Other Operating	3,945	38%
1,579,348	1,477,826	1,552,281	1,552,281	Total expenditures	1,680,800	8%

(57,812)	53,690	-	-	Revenues less expenditures	(74,500)
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988,920	931,108	984,798	984,798	Fund balance, beginning	984,798
931,108	984,798	984,798	984,798	Fund balance, ending	910,298

RESPONSIBILITIES:

To enrich the community by providing a welcoming and dynamic environment where all can explore, learn, grow and connect.

To provide access to materials, services, facilities, technology, resources and programs to help meet the educational, informational, cultural, and recreational needs of the community.

To provide a system to circulate materials both efficiently and economically.

To provide resources, programs and services that are inclusive and contribute to the success of individuals and the community as a whole.

Budgetary Responsibilities Note:

The Library Budget is controlled and monitored by the Library Board. The Library Board is the policy making body of the library. The Library Director is the Administrator of these policies, and of the library and its staff.

FUND 221 (LIBRARY BUILDING MAINTENANCE)

2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ESTIMATE	REVENUES	2019 BUDGET	% Change
284,050	284,705	282,000	282,000	Property taxes	270,000	(4%)
2,033	4,114	4,900	4,900	Interest earnings	9,000	84%
286,083	288,819	286,900	286,900	Total revenues	279,000	(3%)

2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ESTIMATE	EXPENDITURES	2019 BUDGET	% Change
40,239	38,585	40,000	40,000	Salaries/benefits	42,600	6%
5,440	3,068	6,000	6,000	Materials and supplies	4,500	(25%)
29,857	22,178	21,000	21,000	Repairs/maintenance equipment	21,000	-
132,181	125,559	138,000	138,000	Utilities	126,000	(9%)
68,941	72,720	81,900	81,900	Contractual services	84,900	4%
276,658	262,110	286,900	286,900	Total expenditures	279,000	(3%)

9,425	26,709	-	-	Revenues less expenditures	-
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373,412	382,837	409,546	409,546	Fund balance, beginning	409,546
382,837	409,546	409,546	409,546	Fund balance, ending	409,546

RESPONSIBILITIES:

Maintain, repair, and keep in proper working order the following:
 Heating, ventilating and air conditioning systems.
 Plumbing, pipes and fixtures.
 Interior and exterior walls, roof, floors, woodwork, cabinets, windows, doors & gutters.
 Provide cleaning, sanitizing, recycling and trash removal daily.
 Print stationary, forms, documents and other information materials.

BUDGET HIGHLIGHTS:

No significant changes from last year's budget.

FUND 500 (DEBT SERVICE)

2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ESTIMATE	REVENUES	2019 BUDGET	% Change
2,356,722	2,331,274	2,357,000	2,357,000	Property Tax Levy for Debt Service	2,375,000	1%
4,928	5,582	15,000	15,000	Interest earnings	15,000	-
13,955,000	1,280,000	-	-	Proceeds from refunding notes	16,755,000	N/A
395,432	550,809	-	-	Bond Premium	285,000	N/A
Transfers in from:						
27,953	27,953	28,000	28,000	General Operating Budget	28,000	-
2,080,000	2,070,750	3,264,000	3,264,000	Municipal Facilities/Equipment	3,441,000	5%
167,490	137,151	117,000	117,000	Special Assessment Fund	60,000	(49%)
1,211,563	1,463,063	1,535,000	1,535,000	TID #5 Westbrook Corp Park	1,140,000	(26%)
397,213	401,194	475,000	475,000	TID #6 Main Street	497,000	5%
2,746,918	2,744,687	3,078,000	3,078,000	TID #8 Richfield Way	3,429,000	11%
6,813	6,813	56,000	56,000	TID #9	55,000	(2%)
320,292	336,500	337,000	337,000	TID #10	337,000	-
10,500	11,156	11,000	11,000	TID #11	11,000	-
28,800	37,080	43,000	43,000	TID #12	120,000	179%
23,709,624	11,404,012	11,316,000	11,316,000	Total Revenues	28,548,000	152%
2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ESTIMATE	EXPENDITURES	2019 BUDGET	% Change
335,136	276,621	-	-	Bond Issuance Expenses	285,000	N/A
20,939,369	8,500,863	8,896,000	8,896,000	Bond Principal payments	25,827,000	190%
2,485,688	2,410,053	2,685,000	2,685,000	Bond Interest payments	2,447,000	(9%)
-	-	-	-	Transfer to General Fund	-	-
23,760,193	11,187,537	11,581,000	11,581,000	Total Expenditures	28,559,000	147%
(50,569)	216,475	(265,000)	(265,000)	Net increase (decrease)	(11,000)	
116,906	66,337	282,812	282,812	Fund Balance, beginning	17,812	
66,337	282,812	17,812	17,812	Fund Balance, end of year	6,812	

BUDGET HIGHLIGHTS:

The Debt Service Fund is the primary record of principal and interest payments made on behalf of all funds except for Utility debt. Because the utilities are proprietary funds, they carry their own debt.

Principal and interest schedules to maturity are shown on Pages 2.7 through 2.9.

During 2018, the Village issued the following debt:

- \$ 3,340,000 2018 Capital Budget (Levy, Water Utility)
- \$ 1,900,000 2018 Capital Budget (TID #12)

FUND 605 (MUNICIPAL FACILITIES & EQUIPMENT)

2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ESTIMATE	REVENUES	2019 BUDGET	% Change
2,955,461	2,906,714	3,330,000	3,330,000	Landfill tipping fees	3,205,000	(4%)
6,781	-	-	-	Intergovernmental Revenues	-	-
34,083	116,418	60,000	60,000	Interest earnings	106,000	77%
-	11,650,000	-	-	Bond proceeds	-	-
348,503	187,274	21,000	21,000	Miscellaneous	81,000	286%
3,344,828	14,860,406	3,411,000	3,411,000	Total Income	3,392,000	(1%)

EXPENDITURES:

428,085	7,930	20,000	20,000	Cap Outlay - General government	170,000	750%
618,537	411,626	85,000	85,000	Cap Outlay - Public Safety	50,000	(41%)
1,333,761	12,369,045	375,000	375,000	Cap Outlay - Public Works	470,000	25%
15,325	26,788	26,000	26,000	Cap Outlay - Development	-	(100%)
2,395,708	12,815,389	506,000	506,000	Total Capital Outlay	690,000	36%

15,868	33,000	1,000	1,000	Contracted services	1,000	-
1,050	1,417	2,000	2,000	Contracted services	2,000	-
2,412,626	12,849,806	509,000	509,000	Total Expenditures	693,000	36%

932,202	2,010,600	2,902,000	2,902,000	Net increase (decrease)	2,699,000
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TRANSFERS IN (OUT):

407,659	395,100	400,000	400,000	Fire Impact Fee Reimb (Fund 200)	406,000	1%
810,889	892,848	1,090,000	1,090,000	Gen Fd equipment loan repayments	1,144,000	5%
1,400,000	873,894	-	835,000	Surplus Transfer from General Fund	-	-
(160,000)	-	-	-	To Capital Projects Fund	-	-
(2,080,000)	(2,070,750)	(3,264,000)	(3,264,000)	Transfer to Debt Service Fund	(3,441,000)	5%
1,310,750	2,101,692	1,128,000	1,963,000	Net increase (decrease)	808,000	
6,043,312	7,354,062	9,455,754	9,455,754	Fund Balance, beginning of year	11,418,754	
7,354,062	9,455,754	10,583,754	11,418,754	Fund Balance, end of year	12,226,754	

The 2019 Budget provides for the following capital outlay:

IT	Video surveillance replacement	\$ 150,000
Fire Department	Misc fire equipment	50,000
Public Works	10-yard dump truck (w/plow)	225,000
Public Works	5-yard dump truck (w/plow)	195,000
Public Works	Pickup - 1/2 ton	30,000
Public Works	Lawn Mower	<u>20,000</u>
		470,000
General	Contingency	20,000
		<u><u>\$ 690,000</u></u>

Chapter 6

ENTERPRISE FUND BUDGETS

RISK MANAGEMENT

Page 6.1

WATER UTILITY

Page 6.2

SEWER UTILITY

Page 6.3

STORM WATER UTILITY

Page 6.5

FUND 700 (RISK MANAGEMENT FUND)

2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ESTIMATE		2019 BUDGET	% Change
				REVENUES:		
2,895	5,735	5,000	5,000	Investment earnings	11,000	120%
32,612	30,705	31,000	31,000	Dividend on CVMIC investment	22,000	(29%)
35,507	36,440	36,000	36,000	Total operating revenues	33,000	(8%)
EXPENSES:						
53,632	54,518	56,000	56,000	Insurance premiums	56,000	-
(147,435)	(35,832)	30,000	30,000	Claims and deductibles paid	30,000	-
(93,803)	18,686	86,000	86,000	Total operating expenses	86,000	-
129,310	17,754	(50,000)	(50,000)	NET INCOME (LOSS)	(53,000)	6%
599,286	728,596	746,350	746,350	Net assets, beginning of year	696,350	
728,596	746,350	696,350	696,350	Net assets, end of year	643,350	

General Information:

In 1991, the Village substantially reduced liability insurance costs by joining the Cities & Villages Mutual Insurance Company (CVMIC), which was created in 1987 to provide insurance for its members.

The Risk Management Fund includes annual premiums for all liability insurances, a self-insured retention from which lower end claims are paid, and service fees for third party claims administration and consultation.

Consulting services include actuarial calculations for GASB 45. The calculations are required every two years.

The primary revenue for this fund includes transfers from other funds.

Property and bonding insurances are budgeted in the General Fund, Department 160.

FUND 720 (WATER UTILITY)

2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ESTIMATE		2019 BUDGET	% Change
OPERATING REVENUES:						
5,049,489	5,114,903	5,251,300	5,251,300	Charges to customers for services	5,183,000	(1%)
1,573,861	1,573,861	1,575,000	1,575,000	Hydrant Rental charged to Village	1,575,000	-
190,872	215,964	248,600	248,600	Tower leases	257,000	3%
8,380	9,145	5,000	5,000	Other Revenue	-	(100%)
6,822,602	6,913,873	7,079,900	7,079,900	Subtotal operating revenues	7,015,000	(1%)
OPERATING EXPENSES:						
1,613,515	1,641,636	1,722,440	1,722,440	Source of Supply	1,775,000	3%
498,193	443,621	518,200	518,200	Pumping	519,000	-
93,303	99,922	98,000	98,000	Water Treatment	87,000	(11%)
354,565	294,823	350,000	350,000	Transmission & Distribution	372,300	6%
91,569	159,628	92,300	92,300	Billing & collections	102,700	11%
1,046,027	1,114,631	1,125,775	1,125,775	Administration & General	1,149,500	2%
1,672,565	1,682,899	1,680,000	1,680,000	Depreciation	1,770,000	5%
1,316,613	1,294,564	1,400,000	1,400,000	Payment in-lieu of taxes	1,370,000	(2%)
6,686,350	6,731,724	6,986,715	6,986,715	Subtotal operating expenses	7,145,500	2%
136,252	182,149	93,185	93,185	NET OPERATING INCOME	(130,500)	(240%)
NON-OPERATING ITEMS:						
35,949	82,643	85,000	85,000	Interest earnings	207,700	144%
662,091	639,813	650,000	650,000	Impact fees	400,000	(38%)
10,096	17,963	10,000	10,000	Miscellaneous revenue	11,500	15%
(176,682)	(188,171)	(205,000)	(205,000)	Interest expense on long-term debt	(230,000)	12%
(74,561)	(5,922)	(8,500)	(8,500)	Other fiscal charges	(1,500)	(82%)
456,893	546,326	531,500	531,500	Net non-operating items	387,700	(27%)
917,408	554,191	-	-	Capital contributions	-	-
1,510,553	1,282,666	624,685	624,685	NET INCOME	257,200	(59%)
60,813,800	62,324,353	63,607,019	63,607,019	Net Assets, beginning of year	64,231,704	1%
62,324,353	63,607,019	64,231,704	64,231,704	Net Assets, end of year	64,488,904	-

BUDGETED FIXED ASSET PURCHASES

Station #4 roof replacement	\$ 100,000
SCADA upgrade	98,500
Meters	29,000
Transponders	16,000
Auto-chlorinators for Wells #9 & #10	12,000
Hydrant replacements	8,000
Well and booster pumps	5,000
	268,500

MISSION:

To provide a sufficient supply of quality water with adequate water pressure to all customers under varying demands.
To provide adequate water reserve capacity for fire fighting needs.

COMPLIANCE WITH PSC RULES

The Village Water Utility is reviewed annually by the Public Service Commission and meets their compliance standards.

INFRASTRUCTURE:

Over 232 miles of mains and approximately 2,920 hydrants
7 wells ranging from 58 feet to 1,750 feet in depth.
5 reservoirs with capacities ranging from 200,000 to 1,300,000 gallons.
3 elevated tanks with capacities ranging from 250,000 to 1,000,000 gallons.
1 standpipe with a capacity of 1,000,000 gallons.

FUND 730 (SEWER UTILITY)

2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ESTIMATE		2019 BUDGET	% Change
OPERATING REVENUES:						
8,425,855	8,550,989	8,560,000	8,560,000	Charges to customers for services	9,513,000	11%
OPERATING EXPENSES:						
1,815,213	1,517,946	1,680,850	1,680,850	VMF-Operations & Maintenance	1,740,300	4%
2,063,431	2,159,481	2,380,700	2,380,700	Sewage Treatment - User Charge	2,446,400	3%
4,553,655	5,684,316	5,381,100	5,381,100	Sewage Treatment - Capital Charge	5,159,300	(4%)
1,347,409	1,322,559	1,410,000	1,410,000	Depreciation	1,380,000	(2%)
9,779,708	10,684,302	10,852,650	10,852,650	Subtotal operating expenses	10,726,000	(1%)
(1,353,853)	(2,133,313)	(2,292,650)	(2,292,650)	NET OPERATING INCOME (LOSS)	(1,213,000)	(47%)
NON-OPERATING ITEMS:						
29,553	59,444	88,000	88,000	Interest earnings	145,000	65%
616,708	595,912	597,000	597,000	Impact fees	400,000	(33%)
299,742	(25,000)	-	-	Grant revenues	-	-
128	(27,885)	1,000	1,000	Other revenues	500	(50%)
(46,989)	(39,199)	(32,800)	(32,800)	Interest on long-term debt	(26,000)	(21%)
(250)	(250)	(250)	(250)	Other fiscal charges	(300)	20%
(18,000)	(18,000)	(18,000)	(18,000)	Other expense	(18,000)	-
880,892	545,022	634,950	634,950	Subtotal non operating items	501,200	(21%)
2,777,689	632,600	-	-	Capital contributions	-	-
2,304,728	(955,691)	(1,657,700)	(1,657,700)	NET INCOME	(711,800)	(57%)
59,485,343	61,790,071	60,834,380	60,834,380	NET ASSETS, BEGINNING OF YEAR	59,176,680	(3%)
61,790,071	60,834,380	59,176,680	59,176,680	NET ASSETS, END OF YEAR	58,464,880	(1%)

BUDGETED CAPITAL OUTLAY

Sanitary sewer relining project - annual rehabilitation	\$ 125,000
Silver Spring Metering Manhole	51,000
	<u>\$ 176,000</u>

MISSION:

To provide for effective and efficient collection and conveyance of wastewater from residential, commercial and industrial customers served by the Utility to area treatment plants located in the Milwaukee Metropolitan Sewerage District, Village of Sussex, and the City of Brookfield. Both the Village of Sussex and the City of Brookfield are Fox River Water Pollution Control Centers.

Continuing infiltration and inflow (I/I) reduction efforts such as re-lining older sewers and manhole rehabilitation.

INFRASTRUCTURE:

Over 219 miles of mains
9 lift stations

FUND 730 (SEWER UTILITY)

(continued)

WASTEWATER TREATMENT FACILITY -- CAPITAL CHARGES:

Currently, Village wastewater is treated by three different facilities as follows:

1. Milwaukee Metropolitan Sewerage District (MMSD) services the eastern portion of the Village which is in the Menomonee River Watershed.
2. Brookfield Fox River Water Pollution Control Center plant services some southern areas of the Village which lie in the Fox River Watershed.
3. Sussex Fox River Water Pollution Control Center plant services some southern and western areas of the Village which lie in the Fox River Watershed.

Capital charges are passed on to the Village from treatment facilities outside the Village boundaries for construction and maintenance of facilities and additions to increase the capacity (size) and effectiveness of their facility.

Village of Menomonee Falls also purchases flow capacity for the interceptor sewers owned by the Village of Lannon and the City of Brookfield.

WASTEWATER TREATMENT -- USER CHARGES:

User Charges passed on to the Village from treatment facilities outside the Village boundaries for processing and treating the wastewater sent to each facility mentioned above.

FUND 740 (STORM WATER UTILITY)

2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ESTIMATE		2019 BUDGET	% Change
				OPERATING REVENUES		
931,250	931,250	931,000	931,000	RE/Personal property taxes	931,000	-
45,841	45,548	44,500	44,500	Licenses and permits	44,000	(1%)
977,091	976,798	975,500	975,500	Total operating revenues	975,000	-

OPERATING EXPENSES:

245,654	279,433	297,040	297,040	Salaries/Benefits	310,200	4%
273,887	291,277	268,000	268,000	Wage/Benefit Transfers - DPW	252,000	(6%)
103,744	124,172	178,800	178,800	Other operating expenses	169,800	(5%)
665,540	676,482	665,000	665,000	Depreciation	740,000	11%
1,288,825	1,371,364	1,408,840	1,408,840	Total operating expenses	1,472,000	4%
(311,734)	(394,566)	(433,340)	(433,340)	NET OPERATING LOSS	(497,000)	15%

NON-OPERATING ITEMS:

3,922	7,752	11,700	11,700	Interest earnings	25,000	114%
(17,874)	(211,208)	900	900	Miscellaneous revenues	-	(100%)
(695)	(695)	(1,000)	(1,000)	Bond expenses	(700)	(30%)
(105,118)	(103,001)	(105,000)	(105,000)	Interest expense	(109,000)	4%
(119,765)	(307,152)	(93,400)	(93,400)	Net non-operating items	(84,700)	(9%)
2,235,518	581,904	-	-	Capital contributions	-	-
1,804,019	(119,814)	(526,740)	(526,740)	NET INCOME (LOSS)	(581,700)	10%
23,457,578	25,261,597	25,141,783	25,141,783	Net assets, beginning of year	24,615,043	
25,261,597	25,141,783	24,615,043	24,615,043	Net assets, end of year	24,033,343	

ITEMS OF NOTE:

Salaries are allocated from the General Fund for various administrative functions, such as finance, tax collection, engineering, communications services, clerk services and general administration.

Charges for operational activities by public works employees are recorded in the utility via wage/benefit transfers from the General Fund.

Depreciation on infrastructure is based upon audited cost records.

RESPONSIBILITIES:

- Operation of over 150 miles of storm sewer mains
- Maintain and repair all storm sewers and catch basins
- Vacuum clean catch basins
- Locate and adjust catch basins to proper grade before road construction
- Locate storm sewers for Diggers Hotline and contractors
- Sweep urban streets clean of debris in areas where storm sewer systems are available
- Open drainage channels and roadside ditches
- Monthly reporting of salt applied to Village streets, alleys and public parking lots
- Monitor compliance with the Village's erosion control policies

Chapter 7

BUDGET TERMINOLOGY

TERMINOLOGY

Accrual Basis	The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.
Adopted Budget	The budget amounts as originally approved by the Village Board.
Amended Budget	The adopted budget plus any changes authorized by the Village Board.
Appropriation	The legal authorization to incur financial obligations for goods and services
Assessed Value	A value set upon real estate and certain personal property by the municipal assessor as a basis for levying property taxes.
Assets	Resources owned or held by a municipality which have monetary value.
Balance Sheet	The basic financial statement which discloses what a government owns (assets), what it owes (liabilities), and its equity (net worth) at a specific point in time
Bond	A written promise to pay (debt) a specific sum of money (principal) at a specified future date (maturity dates), along with periodic interest.
Bond Anticipation Notes	Short-term interest-bearing notes issued by a municipality in anticipation of longer term bonds. Typically issued for construction purposes. The notes are retired from proceeds of the long-term bonds.
Budget	A municipality's plan of financial operations for a given period, including proposed expenditures and a proposed means of financing them.
Budgetary level of control	The level of accounts within the budget for which expenditures may not legally exceed appropriations. The Village's control level is at the fund and function level.
CAFR	Comprehensive Annual Financial Report
Callable Bond	Permits the issuer to pay the obligation before the state maturity date by giving notice of redemption in a manner specified in the bond document.
Capital Outlay	The cost of acquisition of large equipment and/or long-term construction projects
Capital Project	The largely one-time cost for construction, improvement, replacement or renovation of land, structures and equipment
CDA	Community Development Authority
CVMIC	Cities and Villages Mutual Insurance Company
Debt Service	Payment of principal and interest on outstanding debt
Debt Service Fund	A functional accounting element used to record all debt payments except for those accounted for in the Utilities.
Debt Limit	The maximum amount of debt which is legally permitted. Section 67.03(1) of State of Wisconsin Statutes provides that the amount of general obligation indebtedness of a municipality shall not exceed 5% of equalized valuation of the taxable property in the municipality. The Village follows a more conservative internal limit which equates to 60% of the maximum allowed by State Statute.
Depreciation	A portion of the cost of a fixed asset which is charged as an expense during a particular period. Depreciation expense is intended to match the useful life of an asset to its value to operations. Depreciation is recorded in the utilities. Fixed assets and their related depreciation is recorded for governmental funds only at the government-wide level of the financial statements.
Encumbrances	Commitments related to unperformed contracts for goods and services. A purchase order is the most common form of encumbrance.
Enterprise Funds	Used to account for operations that are financed and operated in a manner similar to a private business enterprise. The Village operates the Water, Sewer and Storm Water utilities as Enterprise Funds so that the costs of providing goods and services to the general public on a continuing basis are recovered primarily through user charges. The Storm Water Utility is funded primarily through property taxes.
Equalized Value	A full value determination set upon real estate and personal property by the Wisconsin Department of Revenue. Used as a basis for apportionment of tax levies and allocation of state aids.
Expenditures	Decreases in the financial resources of governmental funds.
Expenses	Decreases in the financial resources of enterprise funds (utilities).
Fiscal Period	Any period at the end of which the municipality determines its financial position and the results of operations. The Village's fiscal period is a calendar year, January 1 to December 31.
Fixed Assets	Assets of a long-term nature such as land, buildings and equipment.

TERMINOLOGY

Function	A reporting unit within a Fund. The function represents the Village's budgetary level of control. An example of a function is Public Safety within the General Fund. Appropriations and amendments for a function require approval by the Village Board.
Fund	A fiscal and accounting entity with a self-balancing set of accounts. Examples are the General Operating and Capital Projects Funds
Fund Balance	The fund equity of a governmental fund derived from the excess of assets and resources over liabilities.
GAAP	Generally Accepted Accounting Principles: Standards for financial accounting and reporting
General Fund	The fund used to account for all financial transactions except for those required to be recorded in another fund.
General Obligation Debt	Debt issues, the payment of which is backed by the full faith and credit of the issuing municipality. This type of debt counts against the Village's debt limit.
Infrastructure Assets	Roads, streets, bridges, curb and gutter, sidewalks, drainage systems, and lighting systems installed for the common good of the public.
Levy	(Verb) To impose taxes, special assessments, or service charges for the support of municipal activities. (Noun) The total amount of taxes, special assessments, or service charges imposed.
Liabilities	Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date.
Modified Accrual Basis	The accrual basis of accounting adapted to the government fund type spending measurement focus. Revenues are recognized when they become both "measurable and available" to finance expenditures of the current period. Expenditures are recognized when the goods and services are performed or delivered.
Pay-As-You-Go	A term used to describe the financial policy of a municipality which finances all of its capital outlay from current revenues rather than by issuing debt.
PSC	Public Service Commission: A state utility regulating body, through which accounting and reporting requirements are imposed and rate increases for the Water Utility are approved.
Refunding Bonds	Debt issued to retire (pay-off) bonds already outstanding.
Reserve	An account used to earmark a portion of fund equity as segregated for a specific use.
Revenue Bonds	Bonds whose principal and interest are payable exclusively from earnings of the Enterprise Fund. In addition to a pledge of revenues, such bonds sometimes contain a mortgage on the Enterprise Fund's property (Mortgage Revenue Bonds).
Revenues	Financial resources of governmental and enterprise funds used for operations.
Risk Management Fund	A fund established to record the Village's property insurance payments and self-insurance reserve balance.
Sewer Utility	An enterprise fund established in 1990 to record all transactions relating to providing sanitary sewerage treatment, transmission, operations, maintenance and billing to Village sewer customers.
Shared revenue	Revenues levied by one government but shared on a predetermined basis, often in proportion to the amount collected at the local level.
Special Assessment	A compulsory levy made against certain properties to defray part of all of the cost of an improvement or service deemed to primarily benefit specific properties
Special Assessment Bonds	Bonds payable from the proceeds of special assessments. The special assessments must be levied before borrowing for these bonds can take place, which means that the property owner is billed before the construction has started.
Special Revenue Fund	A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or capital projects). Revenues are typically restricted for special purposes.
Storm Water Utility	An Enterprise Fund containing all financial transaction dedicated to storm water management. The Storm Water Utility is funded primarily by property taxes.
Tax Levy	The total amount to be raised by general property taxes for the purposes stated in the budget. Property taxes are levied in the current year for subsequent year appropriations. For example, taxes levied in December 2010 would be used in 2011. In this example, taxes are based upon the assessed valuation as of January 1, 2010.

TERMINOLOGY

Tax Rate	The amount of tax stated in terms of a unit of the tax base (dollars per 1,000 of assessed valuation). Due to changes in the total assessed valuation of the Village, the percentages in the tax levy and the tax rate will not be the same.
Taxes	Compulsory charges levied by a government for the purpose of financing services performed for the common benefit.
TID	Tax Incremental Financing District: A contiguous geographic area within the Village defined and created by resolution of the local legislative body, consisting solely of whole unit of property as assessed for general property tax purposes.
Tax Increment	The tax value on the equalized valuation in excess of the base amount established the year the TID district was created.
Tourism Commission	On April 4, 2016 the Village Board approved an ordinance creating a new Tourism Commission to oversee spending of the Hotel-Motel tax collected.
Water Utility	An enterprise fund containing all transactions relating to providing water pumping, transmission, treatment, operations, maintenance and billing to Village water customers.
Working Capital	Another term for the unreserved fund balance of the General Fund. The Village attempts to maintain a working capital balance equal to three months of general operating expenditures.

Chapter 8

DETAILED BUDGET WORKSHEETS

Village of Menomonee Falls
100-000-xxx (Revenues)
As of September 30, 2018

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Thru Sep	2018 Budget	2019 Budget
RE10 (Property Taxes)							
7000-0000 RE/PP Taxes	19,220,093	17,071,346	17,612,240	17,999,639	18,493,000	18,493,000	18,437,000
RE20 (Other Taxes)							
7001-0000 Agri Use Value Penalty	-	18,629	18,081	-	17,115	18,000	-
7003-0000 Omitted Taxes	328	10,837	10,510	1,859	(416)	-	-
7010-0000 Del.PP Tax Prior Years	559	-	-	(2,215)	-	-	-
7012-0000 Int-Delinquent Taxes	6,768	7,106	5,081	3,595	3,249	6,000	6,000
7020-0000 Trailer Tax	8,932	3,947	3,219	2,983	2,088	4,000	3,000
7030-0000 Hotel/Motel Room Tax	204,205	228,036	242,020	102,535	60,966	90,000	100,000
7692-0000 PILOT on Exempt Property	-	-	2,055	68,790	26,570	50,000	53,000
7050-0000 Fire Insurance Taxes	161,744	159,595	167,682	182,204	181,694	170,000	170,000
	382,536	428,150	448,648	359,751	291,266	338,000	332,000
RE40 (Intergovernmental)							
7100-0000 Shared Revenues	459,804	458,920	454,853	448,208	67,062	447,000	447,000
7100-0001 Computer Aid	267,305	215,956	196,661	193,697	196,544	196,000	199,000
7100-0003 Personal Property Aid	-	-	-	-	-	-	326,000
7101-0000 Ex.Restraint	102,180	159,606	78,918	-	-	-	-
7103-0000 Grant Revenues	-	7,000	-	90	-	-	-
7110-0000 Managed Forest Land (MFL)	79	71	74	93	532	100	100
7130-0000 Grants - Police	21,378	21,680	31,075	27,281	5,495	286,000	30,000
7130-0000 Grants - Fire	2,232	2,000	5,840	-	-	-	-
7120-0000 Connect.St/Hwy Aids	212,274	213,705	213,085	155,156	117,007	156,000	155,000
7122-0000 Transportation Aids	1,534,049	1,660,831	1,651,962	1,834,475	1,499,643	2,001,000	2,000,000
7125-0000 Road Aids (Fed LRIP)	-	178,877	90,028	-	-	90,000	-
7103-0000 Grant Revenue	-	-	2,000	-	-	-	-
	2,599,301	2,918,646	2,724,496	2,659,000	1,886,283	3,176,100	3,157,100
RE50 (Licenses And Permits)							
7200-0000 Liquor/Malt Licenses	30,998	34,205	55,480	38,830	47,125	45,000	40,000
7202-0000 Operator Licenses	17,434	19,819	18,694	21,166	14,970	18,000	18,000
7204-0000 Cigarette License	3,200	3,100	2,900	3,000	2,700	3,500	3,000
7206-0000 Dog Lic-VMF Share	7,431	6,332	7,426	7,109	4,203	7,000	7,000
7214-0000 Theater Licenses	250	250	-	500	-	300	300
7218-0000 Trailer Park Licenses	100	100	100	100	-	100	100
7220-0000 Taxi/Auct/Misc.Licenses	1,544	1,837	2,444	1,714	1,230	1,600	1,700
7222-0000 Amusement Device Licenses	6,875	6,525	7,550	9,900	10,700	9,000	10,000
7258-0000 Dance Permits	4,025	4,025	4,325	4,355	-	4,400	-
7266-0000 Itinerant Peddlers Licens	1,000	750	700	2,400	1,050	2,000	2,000
7272-0000 Park Use Permits	28,360	28,541	29,885	30,075	26,030	30,000	29,000
7278-0000 Block Party Permits	175	125	150	75	-	200	-
7268-0000 Parking Permits	8,578	9,390	10,861	10,607	9,511	8,500	10,000
7276-0000 Alarm Permits	13,650	13,595	14,060	13,810	13,550	16,000	14,000
7250-0000 Building Permits	490,289	672,897	653,792	459,871	396,451	550,000	425,000
7252-0000 Electrical Permits	95,366	138,506	160,801	131,487	111,931	100,000	110,000
7254-0000 Plumbing Permits	87,086	144,822	137,168	141,634	102,336	90,000	80,000
7256-0000 Heating Permits	84,127	123,050	112,249	105,593	68,496	90,000	100,000
7260-0000 Curb Cuts	1,580	3,600	3,440	4,560	3,680	3,500	4,000
7262-0000 Street Excavation	1,600	1,300	3,000	2,535	2,100	2,500	2,000
7264-0000 Sign Permits	14,225	16,800	21,225	16,550	9,600	15,000	17,000
7270-0000 Occupancy Permits	26,125	43,625	36,775	21,975	21,825	25,000	25,000
7496-0000 Zoning Permit	15,200	16,158	12,989	10,335	10,813	12,000	12,000
7497-0000 Outdoor Cafe Permit	-	676	846	348	479	700	500
	939,218	1,290,028	1,296,860	1,038,529	858,780	1,034,300	910,600
RE60 (Fines And Penalties)							
7300-0000 Court Receipts	-	-	373,224	497,152	375,977	500,000	500,000
7310-0000 Parking Violations	55,083	59,302	64,670	48,266	36,014	55,000	55,000
7320-0000 Impounded Dogs	4,052	4,448	4,363	4,576	-	4,500	4,000
7330-0000 False Alarms Penalties	12,904	14,068	14,597	2,810	6,515	11,000	14,000
7422-0008 Blood Analysis Fee	-	-	1,053	1,100	1,133	1,200	1,100
7422-0010 Warrant fees	2,057	1,980	1,380	1,212	768	1,300	1,300
7330-0000 False Alarms Penalties	-	535	-	-	535	-	-
	74,096	80,333	459,287	555,116	420,942	573,000	575,400

Village of Menomonee Falls
100-000-xxx (Revenues)
As of September 30, 2018

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Thru Sep	2018 Budget	2019 Budget
RE70 (Public Charge For Service)							
7400-0000 Acctg Serv Fee	-	(150)	-	-	-	-	-
7490-0000 Matl.Sales&Services	6,178	6,789	7,206	17,071	20,999	24,000	15,000
7494-0000 IRB Fee	-	500	-	500	-	500	500
7499-0000 Open Records Request	141	760	93	321	-	300	-
7420-0000 Accident&Theft Reports	5,787	3,819	3,998	4,670	2,819	4,000	4,000
7421-2000 Tax Ref Intercept	50	-	-	-	-	-	-
7421-3000 School Liaison Officer	123,068	122,434	123,899	132,399	67,998	120,000	120,000
7422-0000 Misc PD Revenues	161	261	492	440	5,429	500	500
7422-0001 Fingerprints	3,130	2,330	2,115	2,740	2,040	2,500	2,500
7422-0002 Notaries	4	-	-	-	-	-	-
7740-0000 Hunting Processing Chg	700	540	590	470	135	700	605
7435-0000 Ambulance Fees	-	-	1,637,075	1,970,592	1,505,938	1,700,000	2,000,000
7435-0001 Ambul-Non Collectible	-	-	(96,058)	(140,990)	(130,991)	(90,000)	(148,000)
7435-0003 Ambul-Insur. Adjust	-	-	(551,513)	(758,346)	(625,242)	(540,000)	(750,000)
7330-0001 FD Plan Review fees	13,785	17,211	13,552	12,594	5,259	14,000	14,000
7433-0000 FD Tank Inspections revenue	-	-	-	-	92	-	-
7436-0000 Fire Fighting Charges/Reimbur	845	-	-	-	-	-	-
7436-0005 Contracted Fire Dept Services	-	219,732	191,197	197,358	153,000	204,000	212,000
7411-0000 Weed Cut Repayments	5,832	2,426	4,168	1,930	396	4,000	3,000
7412-0000 Weed Cut Admin. Fees	1,150	900	1,500	800	200	500	500
7115-0000 Lannon-Snow Services	30,491	8,882	3,843	-	-	10,000	10,000
7440-0000 DPW Matl. Sales	-	26	-	2,290	-	2,000	-
7441-0000 DPW Labor Reimb	12,788	(10,703)	16,659	25,285	20,059	15,000	15,000
7461-0000 Park Vandalism Restitution	-	-	-	44	74	-	-
7490-0000 Matl.Sales&Services	250	50	50	50	-	-	-
7493-0000 House Numbers	879	1,602	1,972	2,060	18,630	1,600	1,600
7738-0000 Certif Commty Review Fee	2,760	3,378	3,558	4,361	6,608	3,500	3,500
7492-0000 Map & Plat Sales	94	35	54	30	23	100	-
7495-0000 OVC Application Fee	-	2,000	-	-	-	-	-
7735-0000 Special Appearance	5,950	3,750	3,400	3,000	2,850	4,000	3,000
7736-0000 Subdivision Review Fees	10,200	6,550	6,250	5,400	8,400	7,000	6,000
7737-0000 Project Review Fees	20,748	10,750	9,775	9,250	10,500	10,000	10,000
	244,991	403,872	1,383,875	1,494,319	1,075,216	1,498,200	1,523,705

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Thru Sep	2018 Budget	2019 Budget
RE80 (Interest Income)							
7600-0000 Interest-State Pool	22,408	21,560	57,522	106,110	50,125	150,000	280,000
7600-0206 Interest on Advance - EDMF	-	-	40	-	-	-	-
7600-0618 Interest on Advance - TID #6	14,957	15,675	19,752	26,624	-	31,000	54,000
7600-0619 Interest on Advance - TID #7	2,470	2,588	3,298	4,323	-	5,000	5,000
7600-0621 Interest on Advance - TID #9	1,309	1,372	1,910	4,680	-	4,000	14,000
7600-0632 Interest on Advance to TID #12	9	113	180	394	2	500	-
7600-0740 Interest on Advance - Stm Wtr	4,076	-	-	-	-	-	-
7600-0900 Interest Earnings - Other	-	-	22,077	45,720	120,835	60,000	80,000
7610-0000 Int-Past Due Invoices	758	4,753	4,385	6,392	5,270	2,000	2,000
	45,987	46,061	109,164	194,243	176,232	252,500	435,000

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Thru Sep	2018 Budget	2019 Budget
RE85 (Miscellaneous)							
7422-0011 Deposit Over/Under	-	(22)	(99)	-	-	-	-
7700-0000 Misc Revenue	44,482	21,119	7,259	30,154	49,171	15,000	15,000
7705-0000 Misc Donations	-	735	-	750	10	-	-
7707-0000 Meno Falls School Dist Rental	32,780	32,780	32,780	32,780	27,317	33,000	33,000
7710-0000 Cable TV Revenues	407,893	438,010	494,860	397,788	252,386	450,000	400,000
7712-0000 Property Rental	6,150	6,304	6,461	6,623	6,873	6,600	6,600
7713-0000 Tower Lease Agreements	34,530	47,814	61,627	51,510	61,258	83,000	69,000
7713-0010 Soda Agreement	1,991	1,872	2,320	1,249	567	2,000	1,000
7720-0000 Sale Of VMF Property	-	6,848,292	312,116	-	298,552	-	-
7750-0000 Misc Rentals	4,725	3,881	3,600	3,600	4,786	4,800	4,000
7780-0000 Settlements-Claims Misc.	-	-	-	3,120	-	-	-
7725-0000 Scrap Metal Sales	-	-	-	116	-	-	-
7422-0011 Deposit Over/Under	-	-	-	-	20	-	-
7422-0011 Deposit Over/Under	114	-	-	(55)	5	-	-
7705-0000 Misc Police Donations	-	105	-	-	-	-	-
7705-0000 Misc EMS Donations	-	-	8,000	-	7,734	-	-

Village of Menomonee Falls
100-000-xxx (Revenues)
As of September 30, 2018

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Thru Sep	2018 Budget	2019 Budget
7705-0000 Misc Fire Donations	-	-	-	100	-	-	-
7725-0000 Scrap Metal Sales	4,728	2,657	1,794	1,446	3,121	3,000	3,000
7726-0000 Scrap Oil Sales	18,967	1,610	-	-	-	-	-
7730-0000 Publication Fees	29,920	35,840	25,010	23,730	23,690	32,700	25,000
5100-0000 Proceeds-Bond Issue	223,622	-	-	-	-	-	-
	809,902	7,440,997	955,728	552,911	735,490	630,100	556,600
RE92 (Transfers In)							
7801-0200 Tfr from SR	-	-	32,248	-	-	-	-
7801-0500 Tfr from Debt Service	3,636	3,559	-	-	-	-	-
7801-0618 Transfer from TID 6	-	-	61,582	-	-	-	-
	3,636	3,559	93,830	-	-	-	-
RE96 (Charges To Water Utility)							
7690-0000 WU Taxes To GF	1,259,422	1,290,385	1,316,613	1,294,564	1,050,000	1,400,000	1,370,000
RE60 (Fines And Penalties)							
7300-0001 Court Fines	330,846	334,575	79,329	-	-	-	-
7300-0002 Court Costs-Local	140,478	159,820	35,130	-	-	-	-
7303-0000 Weight Restrictions	-	15	-	-	-	-	-
7422-0006 Court Admin Fee	125	-	-	-	-	-	-
	471,449	494,410	114,459	-	-	-	-
RE70 (Public Charge For Service)							
7422-0003 Terms (Court Ordered)	10,260	10,477	1,476	-	-	-	-
7435-0000 Ambulance Fees	1,217,974	1,290,624	-	-	-	-	-
7435-0001 Ambul-Non Collectible	(144,238)	(123,772)	-	-	-	-	-
7435-0002 Ambulance Refunds	(399)	-	-	-	-	-	-
7435-0003 Ambul-Insur. Adjust	(298,375)	(358,048)	-	-	-	-	-
	785,222	819,281	1,476	-	-	-	-
<i>Inactive Accounts</i>							
RE80 (Interest Income)							
7600-0002 Interest Earnings	-	20,561	-	-	-	-	-
	26,835,853	32,307,629	26,516,676	26,148,072	24,987,209	27,395,200	27,297,405

Village of Menomonee Falls
100-100-000 (Village Board)
As of September 30, 2018

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Thru Sep	2018 Budget	2019 Budget
EX10 (Salaries & Wages)							
8000-0000 Salaries	39,089	38,061	40,656	40,500	26,512	41,000	41,000
EX20 (Fringe Benefits)							
8010-0000 FICA	2,990	2,912	3,111	3,098	2,028	3,000	3,000
8016-0000 Worker's Comp Insurance	96	52	49	52	49	-	100
	3,086	2,964	3,160	3,150	2,077	3,000	3,100
EX30 (Employee Training/Expense)							
8070-0000 Training & Education	265	-	-	-	-	-	-
EX60 (Contractual Services)							
8071-0000 Strategic Planning	-	-	9,427	-	-	-	-
EX70 (Other Operating)							
8490-0000 VB general expense	4,529	3,968	2,032	12,688	1,797	4,000	4,000
	46,969	44,993	55,275	56,338	30,386	48,000	48,100

Village of Menominee Falls
100-110-000 (Village Manager)
As of September 30, 2018

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Thru Sep	2018 Budget	2019 Budget
EX10 (Salaries & Wages)							
8000-0000 Salaries	88,638	92,460	98,467	101,328	73,497	103,000	105,000
8001-2000 Vacation Payout	-	1,880	10,715	2,821	2,481	-	-
	<u>88,638</u>	<u>94,340</u>	<u>109,182</u>	<u>104,149</u>	<u>75,978</u>	<u>103,000</u>	<u>105,000</u>
EX20 (Fringe Benefits)							
8010-0000 FICA	5,926	5,851	5,910	6,396	5,589	8,000	8,000
8011-0000 Pension-VMF	7,235	6,923	7,063	7,150	5,007	7,000	7,000
8013-0000 Health Insurance	11,711	12,351	11,711	12,082	9,301	12,000	12,000
8013-0020 Health Insurance Retiree	-	-	-	156	-	-	-
8014-0000 Dental Insurance	1,538	1,674	1,724	594	446	1,000	1,000
8015-0000 Life Insurance	564	574	581	674	575	1,000	1,000
8016-0000 Worker's Comp Insurance	220	132	126	131	129	-	200
8030-0615 Wage/Benefit transfer TID 4	(5,065)	(4,864)	(4,769)	(4,778)	(3,750)	(5,000)	(5,000)
8030-0616 Wage/Benefit transfer TID 5	(5,065)	(4,864)	(4,769)	(4,778)	(3,750)	(5,000)	(5,000)
8030-0618 Wage/Bene TID 6 Transfers	(10,130)	(9,728)	(9,538)	(9,556)	(7,500)	(10,000)	(10,000)
8030-0619 Wage/benefit transfer TID 7	(5,065)	(4,864)	(4,769)	(4,778)	(3,750)	(5,000)	(5,000)
8030-0620 Wage/benefit transfers TID 8	(10,130)	(9,728)	(9,538)	(9,556)	(7,500)	(10,000)	(10,000)
8030-0621 Wage/benefit transfers TID 9	(10,130)	(4,864)	(4,769)	(4,778)	(3,750)	(10,000)	(10,000)
8030-0630 Wage/Benefit Transfer to TID #	(10,130)	(9,728)	(9,538)	(9,556)	(7,500)	(10,000)	(10,000)
8030-0631 Wage/Benefit Transfer to TID #	(5,065)	(4,864)	(4,769)	(4,778)	(3,750)	(5,000)	(5,000)
8030-0632 Wage/Benefit Transfer to TID #	-	(9,728)	(4,769)	(4,778)	(3,750)	(5,000)	(5,000)
	<u>(33,586)</u>	<u>(35,727)</u>	<u>(34,882)</u>	<u>(34,931)</u>	<u>(27,703)</u>	<u>(36,000)</u>	<u>(35,800)</u>
EX30 (Employee Training/Expense)							
8070-0000 Training & Education	-	-	-	-	-	1,000	1,000
8080-0000 Travel Expenses	-	38	-	-	-	500	500
	<u>-</u>	<u>38</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,500</u>	<u>1,500</u>
EX40 (Materials And Supplies)							
8100-0000 Office Supplies	1,781	1,910	2,862	2,582	1,103	3,000	3,000
8100-0010 Postage/Shipping	21	-	61	-	-	-	-
8100-0210 Membership/Publications	1,014	1,039	1,034	1,060	2,537	2,000	2,000
8170-4000 Gas & Diesel Fuel	909	666	431	574	233	800	800
	<u>3,725</u>	<u>3,615</u>	<u>4,388</u>	<u>4,216</u>	<u>3,873</u>	<u>5,800</u>	<u>5,800</u>
EX44 (Repair/Maintenance)							
8162-4000 RM-Vehicles	807	399	53	392	-	1,000	1,000
EX70 (Other Operating)							
8490-0000 General expenses	60	24	-	-	-	-	-
	<u>59,644</u>	<u>62,689</u>	<u>78,741</u>	<u>73,826</u>	<u>52,148</u>	<u>75,300</u>	<u>77,500</u>

Village of Menomonee Falls
100-111-000 (Clerk Services)
As of September 30, 2018

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Thru Sep	2018 Budget	2019 Budget
EX10 (Salaries & Wages)							
8000-0000 Salaries	253,931	218,968	230,910	220,230	167,870	256,000	273,000
8001-0000 Overtime	843	190	2,707	972	953	3,000	3,000
8001-2000 Vacation Payout	-	1,676	2,250	267	-	-	-
8002-0000 Part Time Wages	53,508	66,651	55,417	38,856	28,730	41,000	40,000
8003-1110 Election Workers Wages	55,502	28,649	90,461	34,677	52,300	90,000	35,000
8008-0000 Retirement/Severance	-	277	-	-	-	-	-
	<u>363,784</u>	<u>316,411</u>	<u>381,745</u>	<u>295,002</u>	<u>249,853</u>	<u>390,000</u>	<u>351,000</u>
EX20 (Fringe Benefits)							
8010-0000 FICA	22,932	21,994	21,053	19,338	14,681	23,000	24,000
8011-0000 Pension-VMF	20,191	19,320	17,970	17,166	12,815	19,000	20,000
8013-0000 Health Insurance	52,703	51,189	66,379	65,410	47,153	80,000	71,000
8014-0000 Dental Insurance	2,711	2,504	3,634	3,601	2,512	4,000	4,000
8015-0000 Life Insurance	974	1,195	1,306	1,344	1,017	1,000	2,000
8016-0000 Worker's Comp Insurance	865	466	496	425	487	1,000	1,000
	<u>100,376</u>	<u>96,668</u>	<u>110,838</u>	<u>107,284</u>	<u>78,665</u>	<u>128,000</u>	<u>122,000</u>
EX30 (Employee Training/Expense)							
8070-0000 Training & Education	2,508	2,596	2,507	620	1,546	2,500	2,500
8080-0000 Travel Expenses	1,441	2,756	2,552	880	1,930	2,000	2,000
8100-0200 Dues & Subscriptions	10,145	10,428	10,655	11,722	11,091	10,500	11,000
	<u>14,094</u>	<u>15,780</u>	<u>15,714</u>	<u>13,222</u>	<u>14,567</u>	<u>15,000</u>	<u>15,500</u>
EX40 (Materials And Supplies)							
8100-0000 Office Supplies	2,607	2,142	3,383	3,019	1,601	2,500	2,500
8100-0010 Postage/Shipping	18,674	11,931	24,456	23,651	17,477	31,000	27,000
8100-0110 Elect Expenses	30,285	16,238	22,845	13,498	17,602	32,000	32,000
8100-0220 Notices & Publications	705	746	387	530	324	-	-
8100-0230 Records Search	4,837	4,963	3,304	7,183	4,249	4,000	4,000
	<u>57,108</u>	<u>36,020</u>	<u>54,375</u>	<u>47,881</u>	<u>41,253</u>	<u>69,500</u>	<u>65,500</u>
EX47 (Property & Equipment)							
8190-9000 Revolving Loan Fund Payment	7,800	7,800	-	-	-	-	-
EX60 (Contractual Services)							
8300-1300 Tax Collection Services	36,449	36,290	36,886	47,979	33,338	38,000	38,000
8300-1301 Parcel List Maintenance	11,854	11,878	11,819	-	9,230	12,000	12,000
8300-1304 Muni Code Supplements	9,495	9,700	11,730	5,610	6,745	7,000	7,000
	<u>57,798</u>	<u>57,868</u>	<u>60,435</u>	<u>53,589</u>	<u>49,313</u>	<u>57,000</u>	<u>57,000</u>
EX70 (Other Operating)							
8440-0000 Erroneous Taxes	19	105	-	1,252	1,660	1,000	1,000
8440-1000 Tax Chargebacks	-	-	-	13,434	-	-	-
8440-2000 Collection Fees	7,859	7,575	7,850	2,646	14,849	7,000	7,000
8440-7010 Uncoll.Del.PP Taxes	8,595	5,421	4,704	5,628	-	3,000	3,000
8441-0000 Trailer Payments -Schools	3,186	-	-	-	-	4,000	-
	<u>19,659</u>	<u>13,101</u>	<u>12,554</u>	<u>22,960</u>	<u>16,509</u>	<u>15,000</u>	<u>11,000</u>
	<u>620,619</u>	<u>543,648</u>	<u>635,661</u>	<u>539,938</u>	<u>450,160</u>	<u>674,500</u>	<u>622,000</u>

Village of Menomonee Falls
100-120-000 (Human Resources)
As of September 30, 2018

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Thru Sep	2018 Budget	2019 Budget
EX10 (Salaries & Wages)							
8000-0000 Salaries	48,393	45,438	49,395	49,811	36,033	51,000	52,000
8001-2000 Vacation Payout	-	826	187	-	48	-	-
8002-0000 Part Time Wages	13,475	15,173	14,546	15,342	10,795	12,000	13,000
	61,868	61,437	64,128	65,153	46,876	63,000	65,000
EX20 (Fringe Benefits)							
8010-0000 FICA	4,497	4,693	4,646	4,751	3,348	5,000	5,000
8011-0000 Pension-VMF	4,311	4,344	4,201	4,421	3,139	4,000	4,000
8013-0000 Health Insurance	14,229	15,007	14,229	14,484	11,184	15,000	16,000
8014-0000 Dental Insurance	747	747	783	802	602	1,000	1,000
8015-0000 Life Insurance	93	121	133	138	103	-	200
8016-0000 Worker's Comp Insurance	135	75	77	81	79	-	100
	24,012	24,987	24,069	24,677	18,455	25,000	26,300
EX30 (Employee Training/Expense)							
8070-0000 Training & Education	-	-	-	-	-	-	-
8075-0000 Recruitment & Personnel	1,413	1,470	934	776	721	1,000	1,000
8076-0000 Employee Exams/Evaluations	6,027	3,350	3,539	4,763	3,269	4,500	5,300
8080-0000 Travel Expenses	-	-	-	-	-	-	-
8088-0000 Relations/Recognition	2,085	1,289	1,649	1,417	2,336	3,300	2,500
8089-0000 Employee Assist.Program	6,111	6,148	6,536	6,458	4,641	6,800	6,800
	15,636	12,257	12,658	13,414	10,967	15,600	15,600
EX40 (Materials And Supplies)							
8100-0210 Membership/Publications	30	30	30	30	-	-	-
	101,546	98,711	100,885	103,274	76,298	103,600	106,900

Village of Menomonee Falls
100-130-000 (Assessing)
As of September 30, 2018

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Thru Sep	2018 Budget	2019 Budget
EX40 (Materials And Supplies)							
8100-0000 Office Supplies	101	-	-	-	-	-	-
EX60 (Contractual Services)							
8300-1301 Parcel List Maintenance	11,854	11,878	11,819	12,033	9,230	12,000	12,000
8300-1305 DOR Manufactg Assessmt	23,502	48,591	24,614	24,470	-	25,000	25,000
8310-1301 Board Of Review	-	-	-	-	187	-	-
8310-1302 Assessing Services	144,000	144,000	146,000	146,000	99,000	146,000	149,000
	179,356	204,469	182,433	182,503	108,417	183,000	186,000
	179,457	204,469	182,433	182,503	108,417	183,000	186,000

Village of Menominee Falls
100-150-000 (Building Maintenance)
As of September 30, 2018

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Thru Sep	2018 Budget	2019 Budget
EX10 (Salaries & Wages)							
8000-0000 Salaries	76,031	67,239	34,681	38,101	28,055	40,000	41,000
8001-0000 Overtime	3	-	-	-	-	-	-
8001-2000 Vacation Payout	-	-	270	-	-	-	-
8002-0000 Part Time Wages	23,262	13,683	19,575	19,946	14,437	20,000	21,000
8008-0000 Retirement/Severance	20,401	-	14,497	-	-	-	-
	119,697	80,922	69,023	58,047	42,492	60,000	62,000
EX20 (Fringe Benefits)							
8010-0000 FICA	9,353	6,531	4,759	4,204	3,060	5,000	5,000
8011-0000 Pension-VMF	7,440	5,758	3,744	3,935	2,851	4,000	4,000
8013-0000 Health Insurance	29,874	31,085	12,916	12,414	9,587	13,000	14,000
8013-0020 Health Ins Retiree	-	7,932	-	-	-	-	-
8014-0000 Dental Insurance	1,568	1,547	711	687	516	1,000	1,000
8014-0010 Dental Ins Retiree	-	373	-	-	-	-	-
8015-0000 Life Insurance	586	367	165	206	174	-	200
8016-0000 Worker's Comp Insurance	6,510	2,562	2,210	1,998	2,040	3,000	3,000
	55,331	56,155	24,505	23,444	18,228	26,000	27,200
EX30 (Employee Training/Expense)							
8070-0000 Training & Education	-	145	1,150	1,210	45	1,000	1,000
EX40 (Materials And Supplies)							
8100-0020 Paper/Printing	8,483	17,344	6,090	6,062	4,918	6,500	6,500
8110-0000 Department Supplies	710	1,637	987	1,553	996	1,000	1,000
8110-0100 Small Equip./Tools	181	43	-	300	-	200	200
8110-1501 Custodial Supplies	12,118	11,873	10,049	8,883	6,858	10,000	10,000
	21,492	30,897	17,126	16,798	12,772	17,700	17,700
EX44 (Repair/Maintenance)							
8162-2000 RM-Building & Grounds	29,838	43,371	40,712	44,987	28,311	30,000	30,000
8162-4000 RM-Vehicles	-	-	62	338	232	-	-
	29,838	43,371	40,774	45,325	28,543	30,000	30,000
EX47 (Property & Equipment)							
8188-3001 Equipment	-	-	29	-	-	-	-
EX50 (Utilities)							
8200-0010 Light/Power	125,940	122,734	121,201	108,981	73,291	125,000	120,000
8200-0020 Heat (Gas & Oil)	42,479	23,142	25,625	24,181	18,433	40,000	35,000
8200-0030 Water/Sewer VMF	6,636	6,725	6,450	6,460	3,254	7,000	7,000
	175,055	152,601	153,276	139,622	94,978	172,000	162,000
EX60 (Contractual Services)							
8300-0000 Contracts	14,900	29,204	26,294	27,668	28,483	34,800	37,800
8300-1501 Mechanicals Contract	16,787	9,067	2,476	9,108	31,216	34,800	14,800
8300-1502 Custodial Contract	9,238	20,110	25,619	24,132	19,885	27,000	27,000
	40,925	58,381	54,389	60,908	79,584	96,600	79,600
	442,338	422,472	360,272	345,354	276,642	403,300	379,500

Village of Menomonee Falls
100-160-000 (Insurances)
As of September 30, 2018

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Thru Sep	2018 Budget	2019 Budget
EX20 (Fringe Benefits)							
8018-0000 Unemployment Compensation	10,334	380	6,150	-	5,269	30,000	10,000
EX75 (Insurances)							
8610-0010 Public Officials Insurance	5,718	6,452	6,086	6,452	9,514	7,000	6,400
8610-0011 Employment Practice Liability	5,190	6,259	7,090	7,091	9,229	8,000	6,300
8610-0012 Crime Policy	1,020	1,844	1,808	2,103	2,073	2,000	2,000
8610-0030 Boiler & Machinery	1,100	1,100	1,724	1,829	1,920	2,000	1,300
8610-0040 Volunteer Insurances	3,157	2,864	310	220	260	300	300
8610-0050 Prop Damage Insurance	23,670	27,152	27,500	38,117	30,907	43,000	35,000
8610-0060 Prop Damage-Vehicles	16,075	21,817	20,419	24,283	28,934	26,000	28,000
8610-0500 Fitness Reimb - Fire	150	-	200	200	-	-	-
8610-0600 Voluntary Benefit Fees	500	-	-	-	-	-	-
8610-0700 EFlex FSA	2,774	3,522	3,632	3,691	2,465	3,000	4,000
8612-0000 Claims Settled	-	-	-	5,904	-	-	-
	59,354	71,010	68,769	89,890	85,302	91,300	83,300
	69,688	71,390	74,919	89,890	90,571	121,300	93,300

Village of Menomonee Falls
100-170-171 (Municipal Court)
As of September 30, 2018

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Thru Sep	2018 Budget	2019 Budget
EX10 (Salaries & Wages)							
8000-0000 Salaries	135,541	114,960	165,471	158,053	114,048	166,000	170,000
8001-0000 Overtime	35	9	45	-	-	-	-
8001-2000 Vacation Payout	-	-	402	82	-	-	-
8008-0000 Retirement/Severance	-	21,408	-	-	-	-	-
	135,576	136,377	165,918	158,135	114,048	166,000	170,000
EX20 (Fringe Benefits)							
8010-0000 FICA	9,545	9,799	11,645	11,306	8,311	13,000	13,000
8011-0000 Pension-VMF	7,294	5,812	8,805	8,607	6,165	9,000	9,000
8013-0000 Health Insurance	42,469	35,379	47,189	43,463	33,097	46,000	48,000
8014-0000 Dental Insurance	2,221	1,755	2,591	2,400	1,775	2,000	2,000
8015-0000 Life Insurance	200	128	239	242	185	-	300
8016-0000 Worker's Comp Insurance	315	186	210	211	208	-	300
	62,044	53,059	70,679	66,229	49,741	70,000	72,600
EX30 (Employee Training/Expense)							
8070-0000 Training & Education	1,942	1,120	2,252	2,743	870	4,000	4,000
8080-0000 Travel Expenses	159	490	481	240	75	500	500
8082-0000 Clerical Allowance	600	300	790	650	300	1,000	1,000
	2,701	1,910	3,523	3,633	1,245	5,500	5,500
EX40 (Materials And Supplies)							
8100-0000 Office Supplies	621	114	197	668	768	1,200	1,200
8100-0170 Charge Card Fees	4,924	5,186	1,697	-	-	-	-
8100-0205 Legal Resources	-	-	-	-	-	200	-
8100-0210 Membership/Publications	100	-	-	-	-	300	-
8110-1701 Transcripts	-	-	-	-	-	200	-
	5,645	5,300	1,894	668	768	1,900	1,200
EX47 (Property & Equipment)							
8190-9000 Rev Capital Fund Payment	-	-	8,939	9,000	-	10,000	10,000
EX70 (Other Operating)							
8100-0002 Teen Court Expense	-	-	-	13	-	-	-
8310-0040 Witness Fees	-	(15)	-	-	-	-	-
	-	(15)	-	13	-	-	-
	205,966	196,631	250,953	237,678	165,802	253,400	259,300

Village of Menomonee Falls
100-170-172 (Village Attorney)
As of September 30, 2018

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Thru Sep	2018 Budget	2019 Budget
EX10 (Salaries & Wages)							
8000-0000 Salaries	185,663	187,646	209,624	212,494	155,860	220,000	226,000
8002-0000 Part Time Wages	118	310	-	-	-	-	-
8004-0000 Temporary Help	4,816	18,978	16,753	17,154	10,718	20,000	20,000
	<u>190,597</u>	<u>206,934</u>	<u>226,377</u>	<u>229,648</u>	<u>166,578</u>	<u>240,000</u>	<u>246,000</u>
EX20 (Fringe Benefits)							
8010-0000 FICA	14,129	15,806	16,586	16,255	12,064	18,000	19,000
8011-0000 Pension-VMF	12,914	13,281	13,673	14,493	10,443	15,000	15,000
8013-0000 Health Insurance	37,427	39,473	37,428	38,097	37,636	39,000	52,000
8013-0020 Health Ins Retiree	-	-	-	61	-	-	-
8014-0000 Dental Insurance	1,987	1,987	2,085	2,134	2,062	2,000	3,000
8015-0000 Life Insurance	727	734	830	999	807	1,000	1,000
8016-0000 Worker's Comp Insurance	486	290	292	307	300	-	400
	<u>67,670</u>	<u>71,571</u>	<u>70,894</u>	<u>72,346</u>	<u>63,312</u>	<u>75,000</u>	<u>90,400</u>
EX30 (Employee Training/Expense)							
8070-0000 Training & Education	3,771	2,782	2,169	3,735	2,194	4,000	4,000
8080-0000 Travel Expenses	819	474	1,865	400	447	1,500	1,000
	<u>4,590</u>	<u>3,256</u>	<u>4,034</u>	<u>4,135</u>	<u>2,641</u>	<u>5,500</u>	<u>5,000</u>
EX40 (Materials And Supplies)							
8100-0205 Legal Resources	11,409	15,198	9,709	8,100	5,938	13,500	13,500
8100-0210 Membership/Publications	954	862	1,046	1,088	1,063	1,300	1,300
	<u>12,363</u>	<u>16,060</u>	<u>10,755</u>	<u>9,188</u>	<u>7,001</u>	<u>14,800</u>	<u>14,800</u>
EX60 (Contractual Services)							
8310-0000 Legal Services	61,252	62,468	37,133	47,664	53,437	72,000	73,000
8310-0007 Real Estate Fees	3,833	-	455	141	139	1,700	1,700
8310-0008 Court Fees	345	60	1,861	769	178	2,600	2,100
	<u>65,430</u>	<u>62,528</u>	<u>39,449</u>	<u>48,574</u>	<u>53,754</u>	<u>76,300</u>	<u>76,800</u>
	<u><u>340,650</u></u>	<u><u>360,349</u></u>	<u><u>351,509</u></u>	<u><u>363,891</u></u>	<u><u>293,286</u></u>	<u><u>411,600</u></u>	<u><u>433,000</u></u>

Village of Menomonee Falls
100-180-000 (Community Life)
As of September 30, 2018

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Thru Sep	2018 Budget	2019 Budget
EX36 (Village Centre)							
8110-7408 VC-Fishing Clinic	1,000	1,000	1,000	1,000	1,000	1,000	1,000
8110-7410 VC-Concerts	4,375	4,450	4,175	4,300	3,875	5,000	5,000
8110-7411 VC-Parade Admin	-	-	-	-	-	1,000	-
	5,375	5,450	5,175	5,300	4,875	7,000	6,000
EX43 (Community Events)							
8110-7401 Community Events	452	282	181	115	138	200	200
8110-7402 Fireworks	17,000	17,000	20,000	-	-	-	-
8110-7403 Senior Transportation	50,708	57,707	59,446	52,781	36,466	56,000	55,000
8110-7404 Parades/Celebrations	10,000	10,000	10,000	10,465	6,666	10,000	10,000
8110-7412 ASCAP Music	331	337	336	343	350	400	400
	78,491	85,326	89,963	63,704	43,620	66,600	65,600
	83,866	90,776	95,138	69,004	48,495	73,600	71,600

Village of Menomonee Falls
100-190-000 (Financial Services)
As of September 30, 2018

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Thru Sep	2018 Budget	2019 Budget
EX10 (Salaries & Wages)							
8000-0000 Salaries	184,493	187,399	209,929	225,045	165,885	234,000	242,000
8001-0000 Overtime	55	208	-	-	-	-	-
8002-0000 Part Time Wages	-	816	-	-	-	-	-
8008-0000 Retirement/Severance	-	-	515	-	-	-	-
	184,548	188,423	210,444	225,045	165,885	234,000	242,000
EX20 (Fringe Benefits)							
8010-0000 FICA	13,407	13,719	15,160	16,375	11,913	18,000	19,000
8011-0000 Pension-VMF	12,872	12,844	13,781	15,342	11,164	16,000	16,000
8013-0000 Health Insurance	29,807	49,205	49,913	60,624	46,814	62,000	66,000
8014-0000 Dental Insurance	4,158	2,424	2,713	3,335	2,501	3,000	3,000
8014-0010 Dental Ins Retiree	-	716	-	-	-	-	-
8015-0000 Life Insurance	261	250	328	405	308	-	500
8016-0000 Worker's Comp Insurance	399	269	278	300	293	-	400
	60,904	79,427	82,173	96,381	72,993	99,000	104,900
EX30 (Employee Training/Expense)							
8070-0000 Training & Education	270	270	135	-	270	1,300	1,000
8080-0000 Travel Expenses	-	-	-	-	-	100	-
	270	270	135	-	270	1,400	1,000
EX40 (Materials And Supplies)							
8100-0000 Office Supplies	1,095	1,143	1,703	1,526	812	1,900	2,000
8100-0210 Membership/Publications	275	1,000	683	922	590	800	1,000
8110-0200 Small Equipment	-	114	395	-	-	500	500
	1,370	2,257	2,781	2,448	1,402	3,200	3,500
EX60 (Contractual Services)							
8300-1901 Audit/Acctg. Serv.	48,954	63,677	42,850	44,550	62,084	60,000	61,000
8300-1902 Management Services	505	-	-	-	-	-	-
8300-1920 Bank Charges & Fees	13,344	13,153	13,386	11,201	6,654	13,000	13,000
8315-0000 OPEB Appraisal	-	3,700	-	3,700	-	-	4,000
	62,803	80,530	56,236	59,451	68,738	73,000	78,000
EX70 (Other Operating)							
8450-0000 Penalties & Interest	-	20,676	-	5	184	-	-
EX92 (Bond Issue Expenditures)							
8800-0000 Bond Expenses	167	1,616	2,295	2,111	2,294	2,500	2,500
	310,062	373,199	354,064	385,441	311,766	413,100	431,900

Village of Menomonee Falls
100-195-000 (IT)
As of September 30, 2018

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Thru Sep	2018 Budget	2019 Budget
EX10 (Salaries & Wages)							
8000-0000 Salaries	187,284	173,316	189,644	191,810	141,688	196,000	193,000
8001-0000 Overtime	2,698	2,636	1,009	2,026	608	2,000	1,000
8008-0000 Retirement/Severance	-	-	-	-	-	-	31,000
	189,982	175,952	190,653	193,836	142,296	198,000	225,000
EX20 (Fringe Benefits)							
8010-0000 FICA	13,795	13,474	13,782	14,151	10,394	15,000	17,000
8011-0000 Pension-VMF	13,204	12,542	12,426	13,143	9,512	13,000	15,000
8013-0000 Health Insurance	47,853	48,235	45,737	46,554	36,616	48,000	44,000
8014-0000 Dental Insurance	2,490	2,379	2,496	2,555	1,952	3,000	2,000
8015-0000 Life Insurance	552	583	664	758	621	1,000	1,000
8016-0000 Worker's Comp Insurance	410	238	239	253	247	-	400
	78,304	77,451	75,344	77,414	59,342	80,000	79,400
EX30 (Employee Training/Expense)							
8070-0000 Training & Education	29	-	-	-	-	7,000	14,000
8070-0020 Education Reimbursement	-	-	-	-	-	500	500
8080-0000 Travel Expenses	92	-	-	-	-	2,000	2,000
	121	-	-	-	-	9,500	16,500
EX40 (Materials And Supplies)							
8100-0000 Office Supplies	158	184	202	159	204	2,500	1,500
8100-0150 Cabling Supplies	-	313	-	-	-	500	500
8100-0155 Security Supplies	2,407	894	893	587	1,928	1,000	2,000
8100-0195 A/V - Supplies	501	-	44	222	-	500	500
8100-0210 Membership/Publications	-	-	-	-	-	500	500
8110-0000 Department Supplies	701	101	1,168	183	335	2,700	1,500
8110-0200 Small Equipment	-	-	93	-	199	1,000	1,000
8130-0000 Computer Supplies	31,601	34,947	31,611	32,438	25,692	24,000	30,000
	35,368	36,439	34,011	33,589	28,358	32,700	37,500
EX44 (Repair/Maintenance)							
8160-0195 RM-AV System	1,334	1,344	2,055	3,343	-	6,000	6,000
8160-0200 RM - Security System	1,971	14,016	2,766	6,171	5,709	2,500	4,000
8160-8002 RM-Cabling	757	1,217	1,726	1,410	2,653	4,000	4,000
8162-8000 RM-Computer Hardware	11,346	8,001	4,064	7,497	3,036	11,000	11,000
8162-9000 RM-Telephone System	3,020	521	987	40	3,310	5,000	5,000
	18,428	25,099	11,598	18,461	14,708	28,500	30,000
EX45 (Lease/Rent Expense)							
8152-6000 Rent-Off.Eq.	60,263	62,990	42,348	43,021	26,751	42,900	44,000
8152-6005 Rent - Datacenter	-	-	-	17,284	13,376	21,600	20,000
	60,263	62,990	42,348	60,305	40,127	64,500	64,000
EX47 (Property & Equipment)							
8190-4000 Security System	8,565	14,385	7,758	7,698	-	5,000	5,000
8190-5000 Telephone System	890	613	-	-	2,234	1,500	1,500
8190-6000 Furnishings	-	-	-	-	-	500	500
8190-8000 Computer Hardware	94,849	188,289	147,967	139,885	146,980	361,000	330,000
8190-8095 A/V System	2,664	-	337	2,063	-	6,000	6,000
8190-8100 Computer Software	44,306	3,859	21,661	2,722	362	18,000	20,000
8190-9000 Rev Capital Fund Payment	2,950	2,950	2,950	2,948	-	-	-
	154,224	210,096	180,673	155,316	149,576	392,000	363,000
EX50 (Utilities)							
8210-0000 Telephone Service	51,431	53,661	50,693	42,783	33,476	60,000	60,000
8211-0000 Emergency Notification Service	722	643	679	256	126	1,000	1,000
8211-0001 Alarm Monitoring Service	-	500	500	500	2,718	1,500	3,000
8212-0000 Teletype	2,910	2,994	3,036	3,036	2,358	3,000	3,000
8212-0001 Cellular Data Service	15,942	14,303	15,797	23,174	14,916	26,000	27,000
8212-0003 Cellular Telephone Service	8,785	8,878	9,576	9,805	6,812	10,000	10,000
8212-0004 Internet Service	25,360	26,546	19,855	28,093	22,183	36,000	36,000
8212-0005 WAN Service	50,273	71,108	78,823	94,422	70,486	126,000	126,000
8212-0010 Cable TV Service	294	1,205	921	1,559	1,676	13,000	13,000
	155,717	179,838	179,880	203,628	154,751	276,500	279,000

Village of Menomonee Falls
100-195-000 (IT)
As of September 30, 2018

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Thru Sep	2018 Budget	2019 Budget
EX60 (Contractual Services)							
8160-5000 Microsoft Enterprise Agreemen	63,953	62,162	62,162	62,050	62,050	65,000	63,000
8213-0002 Website Hosting Service	24,597	25,257	24,350	24,278	25,041	26,000	25,000
8213-0004 Website Development	-	300	2,331	4,150	4,150	6,000	6,000
8301-0000 IT Maint/Support	231,896	258,572	252,786	243,930	265,629	341,000	410,000
8302-0000 Consulting	73,874	60,612	13,230	15,670	5,907	84,000	80,000
	394,320	406,903	354,859	350,078	362,777	522,000	584,000
	<u>1,086,727</u>	<u>1,174,768</u>	<u>1,069,366</u>	<u>1,092,627</u>	<u>951,935</u>	<u>1,603,700</u>	<u>1,678,400</u>

Village of Menomonee Falls
100-200 (Police Department)
As of September 30, 2018

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Thru Sep	2018 Budget	2019 Budget
EX10 (Salaries & Wages)							
8000-0000 Salaries	4,656,052	4,963,917	5,329,833	5,143,081	3,611,255	5,624,000	5,355,000
8001-0000 Overtime	112,426	65,355	97,651	78,677	81,442	113,000	109,000
8001-2000 Vacation Payout	55,486	46,733	47,223	70,279	41,305	50,000	34,000
8001-2001 Holiday Payout	53,297	51,853	54,338	46,710	-	54,000	41,000
8001-2002 Comp-Time Payout	76,012	54,482	92,481	121,396	87,974	112,000	94,000
8002-0000 Part Time Wages	138,081	143,945	177,418	130,819	97,866	150,000	150,000
8008-0000 Retirement/Severance	31,099	38,755	74,436	105,538	156,883	204,000	221,000
	5,122,453	5,365,040	5,873,380	5,696,500	4,076,725	6,307,000	6,004,000
EX20 (Fringe Benefits)							
8010-0000 FICA	374,530	385,690	427,734	420,047	295,808	481,000	458,000
8011-0000 Pension-VMF	505,026	498,622	514,552	571,467	399,998	650,000	602,000
8012-0000 Pension-EE (VMF Paid)	289,825	282,480	267,804	265,789	173,587	259,000	231,000
8013-0000 Health Insurance	788,132	929,778	935,477	943,400	702,819	1,066,000	1,045,000
8013-0020 Health Ins Retiree	-	4,600	-	11,276	-	-	-
8014-0000 Dental Insurance	52,835	57,621	61,809	62,225	43,621	64,000	59,000
8014-0010 Dental Ins Retiree	-	-	-	345	-	-	-
8015-0000 Life Insurance	8,514	9,328	10,748	10,160	6,802	11,000	9,400
8016-0000 Workers' Comp Insurance	173,954	104,550	105,143	105,159	108,808	148,000	135,000
8020-0000 VEBA	12,782	5,027	1,862	2,438	1,920	-	-
8021-0000 Nationwide - VMF	9,000	6,030	5,400	5,400	-	9,000	5,400
	2,214,598	2,283,726	2,330,529	2,397,706	1,733,363	2,688,000	2,544,800
EX30 (Employee Training/Expense)							
8070-0000 Training & Education	45,216	62,659	45,902	45,275	30,426	44,000	47,000
8070-0020 Education Reimbursement	7,034	5,300	5,495	2,965	5,750	2,000	1,500
8075-0000 Recruitment & Personnel	2,893	1,101	1,791	2,199	2,436	1,500	2,000
8076-0000 Employee Exams/Evaluations	3,806	3,622	6,065	9,933	6,282	3,000	3,000
8080-0000 Travel Expenses	301	283	504	527	272	500	400
8090-0000 Uniforms	37,858	31,203	33,040	37,137	33,925	32,000	38,000
8090-0005 Armored Vests	-	-	-	10,990	5,495	-	15,000
	97,108	104,168	92,797	109,026	84,586	83,000	106,900
EX40 (Materials And Supplies)							
8100-0000 Office Supplies	2,731	2,402	2,004	2,534	1,658	3,000	3,000
8100-0010 Postage/Shipping	3,088	2,334	2,542	2,604	2,321	3,000	3,000
8100-0025 Printing	-	-	3,392	581	4,056	2,000	3,000
8100-0170 Charge Card Fees	2,977	3,525	4,971	1,956	-	3,000	2,000
8110-0000 Department Supplies	7,217	8,950	7,529	7,942	4,369	8,000	8,000
8110-0001 Towing & Storage	2,148	3,249	1,212	570	993	500	500
8110-0002 Red Tags	(15)	-	100	(33)	-	-	-
8110-0200 Small Equipment	3,999	3,716	3,719	5,752	886	4,000	4,000
8110-0201 Motorcycle Program	3,178	3,178	-	-	-	-	-
8110-2001 Investigative Expenses	4,897	4,900	5,599	5,216	3,626	4,000	4,000
8150-0000 Accreditation Expenses	1,767	600	141	1,253	650	500	700
8170-4000 Gas & Diesel Fuel	121,306	94,236	73,645	67,594	39,435	100,000	90,000
8170-4020 Supplies-Vehicles	1,767	1,714	2,185	1,553	1,196	2,500	2,500
	155,060	128,804	107,039	97,522	59,190	130,500	120,700
EX44 (Repair/Maintenance)							
8160-4100 MCont-Radios	-	-	-	10	-	-	-
8162-3000 RM-Equipment	1,696	2,929	1,628	1,792	1,312	2,000	2,000
8162-4000 RM-Vehicles	52,485	53,426	46,952	32,194	23,992	50,000	45,000
8162-4100 RM-Radio Equip.	2,963	3,000	4,124	3,169	824	3,000	2,000
	57,144	59,355	52,704	37,165	26,128	55,000	49,000
EX47 (Property & Equipment)							
8188-4000 Vehicle Purchases	85,074	85,606	94,800	101,738	62,009	100,000	105,000
8188-4100 Radio Hardware	1,075	746	1,000	1,969	1,308	3,000	3,000
8190-6000 Furnishings	410	988	670	1,040	-	1,000	1,000
8190-6400 PD Fixed Assets	10,476	9,492	7,494	8,844	2,820	9,000	9,000
8190-8102 Software Modif/Adjust	1,874	-	22,600	-	-	-	-
8190-9000 Rev Capital Fund Payment	11,243	-	-	-	-	26,000	57,000
	110,152	96,832	126,564	113,591	66,137	139,000	175,000
EX50 (Utilities)							
8200-0010 Light/Power	2,427	3,000	3,533	3,695	1,651	2,200	2,200
8200-0020 Heat (Gas & Oil)	751	374	(80)	146	-	1,000	500
	3,178	3,374	3,453	3,841	1,651	3,200	2,700

Village of Menomonee Falls
100-200 (Police Department)
As of September 30, 2018

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Thru Sep	2018 Budget	2019 Budget
EX60 (Contractual Services)							
8160-4200 800 Mgrtz Radio	128,764	13,680	13,524	14,286	42,072	36,000	41,000
8304-0000 Crossing Guard Contract	92,359	82,363	85,684	82,418	87,810	82,500	88,000
	<u>221,123</u>	<u>96,043</u>	<u>99,208</u>	<u>96,704</u>	<u>129,882</u>	<u>118,500</u>	<u>129,000</u>
EX98 (Transfers Out)							
8901-0500 Transfer to Debt Service	-	13,976	13,976	13,976	-	14,000	14,000
	<u>7,980,816</u>	<u>8,151,318</u>	<u>8,699,650</u>	<u>8,566,031</u>	<u>6,177,662</u>	<u>9,538,200</u>	<u>9,146,100</u>

Village of Menominee Falls
100-210-000 (EMS)
As of September 30, 2018

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Thru Sep	2018 Budget	2019 Budget
EX10 (Salaries & Wages)							
8000-0000 Salaries	-	-	1,177,483	1,169,622	899,521	1,529,000	1,601,000
8001-0000 Overtime	-	-	143,726	125,119	91,705	36,000	77,000
8001-2000 Vacation Payout	-	-	18,295	29,712	1,622	-	-
8001-2001 Holiday Payout	-	-	1,806	730	-	-	-
8002-0000 Part Time Wages	-	-	723,591	1,074,420	596,504	795,000	783,000
8008-0000 Retirement/Severance	-	-	13,516	10,430	-	-	-
	-	-	2,078,417	2,410,033	1,589,352	2,360,000	2,461,000
EX20 (Fringe Benefits)							
8010-0000 FICA	-	-	146,475	181,676	119,550	180,000	188,000
8011-0000 Pension-VMF	-	-	162,092	228,347	155,854	216,000	223,000
8012-0000 Pension-EE (VMF Paid)	-	-	11,563	5,575	3,650	32,000	5,000
8013-0000 Health Insurance	-	-	243,784	257,900	227,913	375,000	404,000
8014-0000 Dental Insurance	-	-	13,029	14,714	12,039	20,000	20,000
8015-0000 Life Insurance	-	-	2,110	2,710	2,163	5,000	5,000
8016-0000 Workers' Comp Insurance	-	-	48,722	64,542	60,939	83,000	82,000
8021-0000 Nationwide - VMF	-	-	1,800	1,800	-	-	1,800
	-	-	629,575	757,264	582,108	911,000	928,800
EX30 (Employee Training/Expense)							
8070-0003 Training-EMS	-	2,302	7,589	5,175	3,957	10,000	10,000
EX40 (Materials And Supplies)							
8110-2201 Tech Supplies & Expenses	-	-	17,869	12,339	9,856	20,000	20,000
8110-2202 Ambulance Supplies	-	-	48,189	54,326	39,378	40,000	50,000
8170-4000 Gas & Diesel Fuel	-	-	4,578	15,007	7,822	20,000	15,000
	-	-	70,636	81,672	57,056	80,000	85,000
EX44 (Repair/Maintenance)							
8162-4000 RM-Vehicles	-	-	1,640	25,371	7,024	15,000	15,000
EX47 (Property & Equipment)							
8190-9000 Rev Capital Fund Payment	-	-	49,000	88,000	-	123,000	138,000
EX60 (Contractual Services)							
8110-2204 Ambulance Admin Exp	-	-	64,904	69,218	58,706	50,000	50,000
8160-4200 EMS 800 Mhz Radio	-	-	8,915	9,518	21,695	21,000	25,900
	-	-	73,819	78,736	80,401	71,000	75,900
EX98 (Transfers Out)							
8901-0500 Transfer to Debt Service	-	-	10,482	10,482	-	13,000	10,000
	-	2,302	2,921,158	3,456,733	2,319,898	3,583,000	3,723,700

Village of Menomonee Falls
100-220 (Fire Department)
As of September 30, 2018

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Thru Sep	2018 Budget	2019 Budget
EX10 (Salaries & Wages)							
8000-0000 Salaries	1,198,783	1,118,462	108,034	153,863	287,330	187,000	196,000
8001-0000 Overtime	95,480	45,344	19,978	13,813	29,411	4,000	9,000
8001-2000 Vacation Payout	-	19,543	2,477	2,821	669	-	-
8002-0000 Part Time Wages	583,412	834,443	352,867	121,592	69,082	89,000	77,000
8003-2200 Volunteer Wages	6,549	49,641	-	-	-	-	-
8008-0000 Retirement/Severance	-	11,542	1,502	-	-	-	-
	1,884,224	2,078,975	484,858	292,089	386,492	280,000	282,000
EX20 (Fringe Benefits)							
8010-0000 FICA	170,794	155,320	44,830	21,396	28,134	21,000	22,000
8011-0000 Pension-VMF	156,247	144,797	35,683	27,049	38,892	26,000	26,000
8012-0000 Pension-EE (VMF Paid)	19,628	24,332	6,189	1,733	1,234	5,000	2,000
8013-0000 Health Insurance	266,549	271,483	32,911	27,636	76,147	41,000	44,000
8014-0000 Dental Insurance	14,266	15,169	2,703	1,821	4,097	2,000	3,100
8015-0000 Life Insurance	2,082	1,916	607	418	451	-	500
8016-0000 Workers' Comp Insurance	59,856	47,239	5,719	7,540	7,111	10,000	9,000
8021-0000 Nationwide - VMF	-	2,970	1,800	1,800	-	-	1,800
	689,422	663,226	130,442	89,393	156,066	105,000	108,400
EX30 (Employee Training/Expense)							
8070-0000 Training & Education	36	-	475	-	76	-	-
8070-0002 Training-Admin	2,580	1,476	780	1,564	1,010	1,000	1,000
8070-0003 Training-EMS	11,288	8,616	246	191	38	-	-
8070-0004 Training-Fire	5,513	4,780	8,879	4,274	5,415	6,500	6,500
8070-0006 Training-Prev	560	15	-	624	-	800	800
8070-0020 Education Reimbursement	-	385	355	225	1,010	2,000	2,000
8070-0021 Volunteer reimbursements	105,560	50	-	-	-	-	-
8075-0000 Recruitment & Personnel	2,276	2,175	1,033	2,580	2,703	3,000	3,000
8076-0000 Employee Exams/Evaluations	15,106	10,541	11,980	11,369	5,900	11,000	11,000
8080-0000 Travel Expenses	-	50	-	-	-	200	200
8090-0000 Uniforms	14,374	20,950	32,408	18,472	17,639	16,000	25,000
8100-0200 Dues & Subscriptions	1,906	1,805	2,558	2,096	2,104	2,000	2,000
	159,199	50,843	58,714	41,395	35,895	42,500	51,500
EX40 (Materials And Supplies)							
8100-0000 Office Supplies	1,124	1,211	871	1,030	701	1,200	1,200
8100-0010 Postage/Shipping	896	684	1,376	800	1,169	1,200	1,200
8110-0000 Department Supplies	1,227	1,700	1,600	2,117	753	2,000	2,000
8110-2201 Tech Supplies & Expenses	10,108	22,261	21,732	18,482	7,709	15,000	20,000
8110-2202 Ambulance Supplies	34,816	36,364	1,660	-	-	-	-
8110-2203 Fire Prevention	919	997	961	1,306	319	1,300	1,300
8110-2205 Hazard Material	-	-	150	-	-	500	500
8170-2000 Supplies-Building	3,924	5,501	6,925	8,746	6,846	8,500	8,500
8170-4000 Gas & Diesel Fuel	56,001	38,744	32,405	23,803	18,026	17,500	30,000
	109,015	107,462	67,680	56,284	35,523	47,200	64,700
EX44 (Repair/Maintenance)							
8160-4100 MCont-Radios	952	4,855	7,677	501	2,200	4,000	400
8162-2000 RM-Building	25,270	28,931	27,863	30,079	16,101	26,000	26,000
8162-4000 RM-Vehicles	69,609	178,478	74,863	68,446	46,627	46,000	46,000
	95,831	212,264	110,403	99,026	64,928	76,000	72,400
EX47 (Property & Equipment)							
8188-4000 Vehicle Purchases	-	70	165	-	-	-	-
8188-4100 Radio Hardware	1,236	3,517	365	738	-	1,000	1,000
8190-6000 Furnishings	-	210	-	-	717	500	500
8190-9000 Rev Capital Fund Payment	85,000	246,000	310,000	260,000	-	297,000	260,000
	86,236	249,797	310,530	260,738	717	298,500	261,500
EX50 (Utilities)							
8200-0010 Light/Power	46,272	52,102	61,345	60,727	40,658	50,000	50,000
8200-0020 Heat (Gas & Oil)	46,351	20,997	32,497	30,838	23,844	42,000	42,000
8200-0030 Water/Sewer VMF	4,174	5,215	7,697	5,479	4,164	6,000	6,000
	96,797	78,314	101,539	97,044	68,666	98,000	98,000
EX60 (Contractual Services)							
8110-2204 Ambulance Admin Exp	50,014	57,117	-	-	-	-	-
8160-4200 FD 800 Mhz Radio	128,764	13,680	3,506	4,798	8,695	8,000	11,000
EX98 (Transfers Out)							
8901-0500 Transfer to Debt Service	-	13,976	3,494	3,494	-	1,000	3,500
	3,299,502	3,525,654	1,271,166	944,261	756,982	956,200	953,000

Village of Menomonee Falls
100-230-000 (Public Fire Protection)
As of September 30, 2018

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Thru Sep	2018 Budget	2019 Budget
EX70 (Other Operating)							
8430-0000 Public Fire Protection (paid to \	1,647,366	1,573,861	1,573,861	1,573,861	1,181,250	1,575,000	1,575,000
	<u>1,647,366</u>	<u>1,573,861</u>	<u>1,573,861</u>	<u>1,573,861</u>	<u>1,181,250</u>	<u>1,575,000</u>	<u>1,575,000</u>

Village of Menomonee Falls
100-260-000 (Weed Control)
As of September 30, 2018

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Thru Sep	2018 Budget	2019 Budget
<u>EX10 (Salaries & Wages)</u>							
8000-0000 Salaries	11,969	26,846	24,900	23,592	11,868	23,000	27,000
8001-0000 Overtime	30	-	-	-	-	-	-
8001-2000 Vacation Payout	-	-	-	-	14	-	-
8008-0000 Retirement/Severance	-	-	-	5,343	-	-	3,000
	<u>11,999</u>	<u>26,846</u>	<u>24,900</u>	<u>28,935</u>	<u>11,882</u>	<u>23,000</u>	<u>30,000</u>
<u>EX20 (Fringe Benefits)</u>							
8010-0000 FICA	893	1,820	1,858	2,227	886	2,000	2,000
8011-0000 Pension-VMF	837	1,657	1,641	1,661	795	2,000	2,000
8013-0000 Health Insurance	726	5,819	5,518	5,961	2,561	6,000	6,000
8014-0000 Dental Insurance	142	283	297	324	133	-	300
8015-0000 Life Insurance	59	151	157	133	74	-	100
8016-0000 Workers' Comp Insurance	(187)	709	770	875	782	1,000	1,000
	<u>2,470</u>	<u>10,439</u>	<u>10,241</u>	<u>11,181</u>	<u>5,231</u>	<u>11,000</u>	<u>11,400</u>
<u>EX60 (Contractual Services)</u>							
8300-0000 Contracts	5,636	2,127	4,946	1,987	176	4,000	3,000
	<u>20,105</u>	<u>39,412</u>	<u>40,087</u>	<u>42,103</u>	<u>17,289</u>	<u>38,000</u>	<u>44,400</u>

Village of Menomonee Falls
100-280-000 (Emergency Government)
As of September 30, 2018

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Thru Sep	2018 Budget	2019 Budget
EX40 (Materials And Supplies)							
8110-0000 Department Supplies	113	12	845	-	-	700	700
EX44 (Repair/Maintenance)							
8162-3000 RM-Equipment	169	12	6	-	-	800	800
8162-4300 RM-Sirens	-	960	3,488	1,635	11,773	3,600	3,600
	169	972	3,494	1,635	11,773	4,400	4,400
EX50 (Utilities)							
8200-2801 Recurring Charges	727	734	-	-	-	700	700
	1,009	1,718	4,339	1,635	11,773	5,800	5,800
	1,009	1,718	4,339	1,635	11,773	5,800	5,800

Village of Menomonee Falls
100-290-000 (Public Safety Commission)
As of September 30, 2018

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Thru Sep	2018 Budget	2019 Budget
EX30 (Employee Training/Expense) 8075-0000 Recruitment & Personnel	-	-	52	140	295	500	500
EX40 (Materials And Supplies) 8110-2902 Prisoner Board	8,826	12,391	9,803	10,240	6,940	13,000	11,000
EX60 (Contractual Services) 8300-2901 HAWS Contract	9,570	19,140	9,570	-	9,570	9,600	9,600
	<u>18,396</u>	<u>31,531</u>	<u>19,425</u>	<u>10,380</u>	<u>16,805</u>	<u>23,100</u>	<u>21,100</u>

Village of Menomonee Falls
100-400-000 (Street Maintenance)
As of September 30, 2018

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Thru Sep	2018 Budget	2019 Budget
EX10 (Salaries & Wages)							
8000-0000 Salaries	771,350	746,312	811,296	841,772	662,225	900,000	899,000
8001-0000 Overtime	49,539	39,372	53,493	39,804	51,136	55,000	55,000
8001-2000 Vacation Payout	-	1,937	2,168	4,094	2,464	-	-
8001-2002 Comp-Time Payout	-	1,309	1,268	1,711	-	-	-
8004-0000 Temporary Help	292	26,082	4,702	11,341	20,551	10,000	11,000
8008-0000 Retirement/Severance	-	1,032	829	417	16,717	-	-
	821,181	816,044	873,756	899,139	753,093	965,000	965,000
EX20 (Fringe Benefits)							
8010-0000 FICA	59,276	60,617	63,870	66,601	55,809	74,000	74,000
8011-0000 Pension-VMF	56,562	54,242	56,665	60,291	47,939	64,000	62,000
8013-0000 Health Insurance	243,694	251,665	208,986	212,352	180,766	234,000	231,000
8013-0020 Health Ins Retiree	-	6,668	-	-	-	-	-
8014-0000 Dental Insurance	12,716	15,880	11,733	12,441	9,350	13,000	11,000
8014-0010 Dental Ins Retiree	-	29	-	286	-	-	-
8015-0000 Life Insurance	2,977	2,607	2,701	3,022	2,524	4,000	4,000
8016-0000 Worker's Comp Insurance	33,052	24,604	26,786	30,325	30,229	41,000	42,000
8030-0000 Wage/Benefit Transfers	(1,537)	(7,953)	(4,115)	(9,443)	-	(5,000)	(5,000)
8030-0740 Wage/Bene Storm Water Ut	(285,066)	(297,525)	(273,887)	(291,277)	(48,322)	(268,000)	(252,000)
	121,674	110,834	92,739	84,598	278,295	157,000	167,000
EX30 (Employee Training/Expense)							
8070-0000 Training & Education	430	-	1,210	100	651	500	500
8090-0000 Uniforms/Protective Equipment	13,812	16,955	16,525	17,476	13,684	16,000	16,000
	14,242	16,955	17,735	17,576	14,335	16,500	16,500
EX40 (Materials And Supplies)							
8100-0000 Office Supplies	518	473	675	443	957	500	500
8100-0210 Membership/Publications	928	561	850	753	908	400	400
8110-0000 Department Supplies	9,184	8,234	11,407	7,214	6,938	8,000	8,000
8110-1201 Safety Supplies	-	-	-	-	172	-	-
8170-4000 Gas & Diesel Fuel	98,962	72,507	63,529	75,132	123,718	140,000	140,000
8182-1400 Street Light Projects	(8,430)	78,785	(2,614)	20,695	36,150	50,000	50,000
8182-1401 Traffic Signals	3,540	10,711	13,322	4,135	26,104	10,000	10,000
8182-1402 Signs & Markings	12,656	19,110	16,846	30,031	9,444	15,000	15,000
8182-1403 Street Repairs - Small	8,323	7,444	10,265	6,422	6,537	7,500	7,500
8182-1404 Street/Road Maint/Repair	699,139	641,836	700,874	699,365	59,581	700,000	700,000
8182-1405 Storm Sewer Maintenance	-	-	28	-	-	-	-
8182-1407 Priv.Driv.Culvert Repair	2,790	4,230	4,666	834	1,549	3,000	3,000
8182-1410 Pavement Marking	37,168	10,633	10,857	25,349	29,503	38,000	38,000
	864,778	854,524	830,705	870,373	301,561	972,400	972,400
EX44 (Repair/Maintenance)							
8162-1400 RM-St.Lights	(10,360)	43,079	(8,531)	29,904	(28,119)	13,000	13,000
8162-4001 RM-Fuel System	1,822	3,751	6,506	1,862	208	8,000	4,000
8162-4100 RM-Radio Equip.	1,466	1,490	-	-	1,082	1,000	1,000
	(7,072)	48,320	(2,025)	31,766	(26,829)	22,000	18,000
EX45 (Lease/Rent Expense)							
8152-3000 Rent - Equipment	239	1,087	779	104	5,344	1,000	1,000
EX47 (Property & Equipment)							
8110-0150 Medium Equip/Tools	99	3,379	41,756	2,338	4,639	8,000	6,000
8188-4100 Radio Hardware	-	-	-	-	-	500	500
8190-9000 Rev Capital Fund Payment	250,000	253,000	440,000	525,000	-	626,000	671,000
	250,099	256,379	481,756	527,338	4,639	634,500	677,500
EX50 (Utilities)							
8200-4001 Street Light Power	475,510	475,805	514,334	508,911	338,572	485,000	490,000
8200-4002 Traffic Signal Power	19,283	18,006	17,688	17,451	11,784	19,000	19,000
	494,793	493,811	532,022	526,362	350,356	504,000	509,000
EX51 (DPW Activities)							
8110-4000 Mail Box Repair/Replcmnt	570	542	486	561	356	2,000	2,000
8110-4001 Sand/Salt/Calciumchloride	373,045	309,191	505,334	457,092	353,662	360,000	440,000
8110-4002 Welding Supplies	7,621	6,579	6,154	5,737	3,470	7,000	7,000
8110-4007 Alternative Fuel Supplies	1,499	672	965	2,925	909	2,500	2,000
8110-4101 Household Hazardous Mater	-	-	-	55	-	-	-
	382,735	316,984	512,939	466,370	358,397	371,500	451,000

Village of Menomonee Falls
100-400-000 (Street Maintenance)
As of September 30, 2018

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Thru Sep	2018 Budget	2019 Budget
EX60 (Contractual Services)							
8300-0000 Contracts	60,490	68,794	75,880	31,780	71,280	85,000	85,000
EX70 (Other Operating)							
8209-0000 Diggers Hot Line	10,129	10,661	11,204	10,016	6,580	10,000	10,000
	<u>3,013,288</u>	<u>2,994,393</u>	<u>3,427,490</u>	<u>3,465,422</u>	<u>2,117,051</u>	<u>3,738,900</u>	<u>3,872,400</u>

Village of Menomonee Falls
100-420-000 (Equipment Maintenance)
As of September 30, 2018

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Thru Sep	2018 Budget	2019 Budget
EX10 (Salaries & Wages)							
8000-0000 Salaries	163,205	162,831	194,496	187,524	137,314	194,000	200,000
8001-0000 Overtime	7,832	4,363	9,080	4,827	7,444	10,000	10,000
8001-2000 Vacation Payout	-	312	319	325	332	-	-
8001-2002 Comp-Time Payout	-	121	64	178	-	-	-
	171,037	167,627	203,959	192,854	145,090	204,000	210,000
EX20 (Fringe Benefits)							
8010-0000 FICA	12,779	12,764	15,224	14,448	10,850	16,000	16,000
8011-0000 Pension-VMF	11,941	11,596	13,393	13,056	9,721	14,000	14,000
8013-0000 Health Insurance	32,450	34,224	32,451	27,858	27,219	29,000	39,000
8014-0000 Dental Insurance	1,644	1,644	1,724	1,501	1,408	2,000	2,000
8015-0000 Life Insurance	363	371	393	505	469	1,000	1,000
8016-0000 Worker's Comp Insurance	7,018	4,924	5,354	6,399	6,526	9,000	9,000
	66,195	65,523	68,539	63,767	56,193	71,000	81,000
EX30 (Employee Training/Expense)							
8070-0000 Training & Education	-	140	2,610	-	1,321	2,000	2,000
8090-0000 Uniforms	8,127	9,054	8,303	8,664	5,558	9,500	9,500
	8,127	9,194	10,913	8,664	6,879	11,500	11,500
EX40 (Materials And Supplies)							
8100-0000 Office Supplies	2,731	1,032	-	-	-	-	-
8100-0210 Membership/Publications	3,514	3,601	3,638	3,757	1,728	2,000	2,000
8110-0000 Department Supplies	158,526	144,114	159,577	173,515	131,486	155,000	155,000
8110-0009 Plow blade costs	22,633	11,389	6,681	11,009	11,900	15,000	12,000
8110-0100 Small Equip./Tools	2,985	2,986	1,948	3,349	1,756	4,000	3,000
	190,389	163,122	171,844	191,630	146,870	176,000	172,000
EX44 (Repair/Maintenance)							
8162-3000 RM-Equipment	273	1,412	876	1,212	431	1,000	1,000
8162-4000 RM-Vehicles	-	-	-	2,838	624	-	-
	273	1,412	876	4,050	1,055	1,000	1,000
EX47 (Property & Equipment)							
8188-4200 Service Equipment	58,938	-	-	-	-	-	-
EX51 (DPW Activities)							
8110-4002 Welding Supplies	-	-	99	-	-	-	-
EX60 (Contractual Services)							
8300-0420 Contract R&M Equipment	41,782	19,965	7,957	18,594	8,258	20,000	18,000
	536,741	426,843	464,187	479,559	364,345	483,500	493,500

Village of Menomonee Falls
100-440-000 (Garages)
As of September 30, 2018

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Thru Sep	2018 Budget	2019 Budget
EX40 (Materials And Supplies)							
8110-0000 Department Supplies	210	-	191	24	58	-	-
EX44 (Repair/Maintenance)							
8162-2000 RM-Building	18,495	24,203	16,732	1,897	5,268	8,000	8,000
EX50 (Utilities)							
8200-0010 Light/Power	30,335	25,761	26,616	25,896	33,937	38,000	40,000
8200-0020 Heat (Gas & Oil)	47,770	25,413	28,968	26,942	29,816	55,000	55,000
8200-0030 Water/Sewer VMF	2,991	2,818	3,050	3,494	2,423	6,000	6,000
8200-0040 Util - Otto Property	249	331	152	-	-	-	-
8200-0050 Utility-Sunnyside School	37	-	-	-	-	-	-
8200-2201 Alarm System	1,023	921	839	839	-	1,000	-
	82,405	55,244	59,625	57,171	66,176	100,000	101,000
EX60 (Contractual Services)							
8300-0620 Contract Landscape Maintenar	-	-	-	-	5,554	30,000	32,000
	101,110	79,447	76,548	59,092	77,056	138,000	141,000

Village of Menomonee Falls
100-580-582 (Old Falls Village)
As of September 30, 2018

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Thru Sep	2018 Budget	2019 Budget
EX44 (Repair/Maintenance)							
8162-2000 RM-Building	16,625	6,683	5,879	19,577	12,154	15,000	15,000
EX50 (Utilities)							
8200-0010 Light/Power	4,400	4,021	6,361	5,235	4,200	7,000	7,000
8200-0020 Heat (Gas & Oil)	3,544	2,492	2,037	2,418	2,021	4,000	4,000
8200-0030 Water/Sewer VMF	1,944	1,739	1,604	1,917	1,101	2,000	2,000
8200-2201 Alarm System	719	719	-	719	-	700	700
	10,607	8,971	10,002	10,289	7,322	13,700	13,700
	27,232	15,654	15,881	29,866	19,476	28,700	28,700
	<u>27,232</u>	<u>15,654</u>	<u>15,881</u>	<u>29,866</u>	<u>19,476</u>	<u>28,700</u>	<u>28,700</u>

Village of Menomonee Falls
100-620-000 (Park Operations)
As of September 30, 2018

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Thru Sep	2018 Budget	2019 Budget
EX10 (Salaries & Wages)							
8000-0000 Salaries	267,202	297,270	297,718	291,389	176,531	310,000	310,000
8001-0000 Overtime	11,586	6,936	14,022	8,726	9,695	18,000	18,000
8001-2000 Vacation Payout	-	1,531	1,705	6,838	1,924	-	-
8001-2002 Comp-Time Payout	-	-	411	56	-	-	-
8004-0000 Temporary Help	24,238	4,891	21,488	12,876	10,297	33,000	42,000
8008-0000 Retirement/Severance	30,836	-	657	24,570	14,573	-	-
	333,862	310,628	336,001	344,455	213,020	361,000	370,000
EX20 (Fringe Benefits)							
8010-0000 FICA	24,900	23,013	24,971	26,255	15,931	28,000	28,000
8011-0000 Pension-VMF	19,410	20,712	20,673	21,006	12,635	22,000	21,000
8013-0000 Health Insurance	69,088	72,046	72,066	84,562	49,036	88,000	93,000
8014-0000 Dental Insurance	3,584	3,518	3,910	4,691	2,612	5,000	5,000
8014-0010 Dental Ins Retiree	-	29	-	-	-	-	-
8015-0000 Life Insurance	1,175	1,577	1,379	1,407	908	2,000	1,000
8016-0000 Worker's Comp Insurance	14,198	10,306	10,601	11,994	11,701	16,000	16,000
	132,355	131,201	133,600	149,915	92,823	161,000	164,000
EX30 (Employee Training/Expense)							
8070-0000 Training & Education	-	100	100	330	-	300	300
EX40 (Materials And Supplies)							
8100-0210 Membership/Publications	-	-	-	100	-	-	-
8110-0000 Department Supplies	9,530	6,402	8,477	7,861	6,442	10,000	10,000
8110-1501 Custodial Supplies	5,454	6,991	4,124	7,068	2,335	6,000	6,000
8110-6201 Main Pk Bldg Supplies	-	-	440	-	-	-	-
8110-6203 Chemicals	1,736	2,448	1,596	2,065	2,364	1,600	1,600
8170-4000 Gas & Diesel Fuel	22,316	14,949	8,918	7,592	7,409	16,000	16,000
8182-1402 Signs & Markings	863	4,382	8,145	7,154	7,055	5,000	5,000
8182-1620 Misc Park Improvements	1,454	1,429	1,523	41,097	2,415	1,000	1,000
8182-1623 Park Vandalism	(3,831)	(1,874)	980	440	(161)	1,000	1,000
	37,522	34,727	34,203	73,377	27,859	40,600	40,600
EX44 (Repair/Maintenance)							
8162-2000 RM-Building	2,202	18,758	3,577	304	1,274	8,000	8,000
8162-4000 RM-Vehicles	30,757	25,148	26,499	37,288	20,698	30,000	28,000
8162-4100 RM-Radio Equip.	-	-	243	-	-	-	-
	32,959	43,906	30,319	37,592	21,972	38,000	36,000
EX46 (Forestry)							
8110-6202 Forestry Supplies	2,046	985	604	3,870	603	-	-
8110-6205 Forestry Chemicals	393	575	-	474	-	500	500
8182-1621 Plants And Shrubs	-	-	-	312	79	500	500
8182-1624 Insect & Disease Control	307	513	996	672	-	500	500
8182-1625 Trees	626	1,316	1,383	1,126	694	500	500
8182-1626 Invasive Species Control	17,196	23,015	11,843	24,279	25,367	25,000	25,000
	20,568	26,404	14,826	30,733	26,743	27,000	27,000
EX47 (Property & Equipment)							
8180-9620 Land Acq - Parks	142,817	-	100,420	-	-	-	-
EX50 (Utilities)							
8200-0010 Light/Power	37,262	34,261	36,400	32,267	22,442	32,000	32,000
8200-0020 Heat (Gas & Oil)	7,417	3,391	2,815	3,213	2,773	8,000	8,000
8200-0030 Water/Sewer VMF	7,714	9,884	10,664	7,859	4,290	8,000	8,000
	52,393	47,536	49,879	43,339	29,505	48,000	48,000
EX60 (Contractual Services)							
8300-0620 Contract Landscape Maintenar	70,204	99,292	124,834	122,486	107,531	145,000	154,000
8300-0621 Contract Tree Maintenance	32,021	10,714	41,200	27,866	45,065	40,000	40,000
	102,225	110,006	166,034	150,352	152,596	185,000	194,000
	854,701	704,508	865,382	830,093	564,518	860,900	879,900

Village of Menominee Falls
100-640-000 (Park Projects)
As of September 30, 2018

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Thru Sep	2018 Budget	2019 Budget
EX48 (Park Projects)							
8110-6401 Portable Toilet Rental	3,307	4,061	3,570	4,446	3,601	4,000	4,000
8110-6402 Christmas Decorations	544	524	11	1,962	363	800	800
8182-1641 Ball Diamonds	7,034	5,446	7,310	4,749	3,649	7,000	7,000
8182-1642 Impr-Lime Kiln Park	-	3,251	-	-	-	500	500
8182-1643 Meno River Pkwy	-	-	-	-	-	500	500
8182-1644 Riverside Park	-	-	-	-	-	500	500
8182-1645 Rotary Park	500	471	194	219	36	800	800
8182-1646 Tennis Ct Maintenance	222	1,409	619	233	-	2,000	2,000
8182-1647 Village Park	271	382	-	-	152	1,000	1,000
8182-1649 Willowood Park	391	514	698	194	1,661	1,000	1,000
8182-1651 Parkland Misc.	500	1,821	-	102	-	1,000	1,000
8182-1652 Oakwood Park	586	1,698	3,160	2,016	258	1,000	1,000
8182-1653 Mill Pond Park	1,518	36	1,522	274	466	500	500
8182-1659 River's Edge Park	-	1,200	-	847	914	1,000	1,000
	14,873	20,813	17,084	15,042	11,100	21,600	21,600
	<u>14,873</u>	<u>20,813</u>	<u>17,084</u>	<u>15,042</u>	<u>11,100</u>	<u>21,600</u>	<u>21,600</u>

Village of Menomonee Falls
100-750-000 (CDA)
As of September 30, 2018

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Thru Sep	2018 Budget	2019 Budget
EX10 (Salaries & Wages)							
8000-0000 Salaries	25,449	26,298	24,213	24,917	18,073	25,000	26,000
8001-2000 Vacation Payout	-	462	2,635	694	610	-	-
	25,449	26,760	26,848	25,611	18,683	25,000	26,000
EX20 (Fringe Benefits)							
8010-0000 FICA	1,457	1,439	1,453	1,573	1,374	2,000	2,000
8011-0000 Pension-VMF	1,779	1,702	1,737	1,758	1,231	2,000	2,000
8013-0000 Health Insurance	2,880	3,037	2,880	2,971	2,287	3,000	3,000
8014-0000 Dental Insurance	378	412	424	146	110	-	200
8015-0000 Life Insurance	139	141	143	166	141	-	200
8016-0000 Worker's Comp Insurance	6,810	33	31	33	32	-	-
	13,443	6,764	6,668	6,647	5,175	7,000	7,400
EX49 (Comm Development)							
8110-7501 Marketing	100	-	-	-	-	-	-
8110-7503 CDA Projects	-	-	150	-	-	-	-
8110-7504 Local Tourism	215	186	193	214	83	200	200
8110-7901 Chamber Of Commerce	-	-	1,391	1,389	1,633	1,500	1,600
8110-7505 Visitor/Tourist Bureau	1,390	18,445	15,000	-	-	-	-
	1,705	18,631	16,734	1,603	1,716	1,700	1,800
	40,597	52,155	50,250	33,861	25,574	33,700	35,200

Village of Menominee Falls
100-760-000 (Engineering)
As of September 30, 2018

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Thru Sep	2018 Budget	2019 Budget
EX10 (Salaries & Wages)							
8000-0000 Salaries	408,926	398,317	462,863	469,440	342,560	487,000	426,000
8001-0000 Overtime	7,349	7,917	4,420	14,123	1,787	7,000	7,000
8001-2000 Vacation Payout	-	1,863	1,702	1,780	-	-	-
8002-0000 Part Time Wages	-	106	-	-	-	-	-
8004-0000 Salaries-Temporary Help	8,105	8,244	8,627	11,099	11,816	13,000	10,000
	424,380	416,447	477,612	496,442	356,163	507,000	443,000
EX20 (Fringe Benefits)							
8010-0000 FICA	31,199	30,982	35,358	37,097	26,484	39,000	34,000
8011-0000 Pension-VMF	28,882	27,928	30,774	33,000	23,080	33,000	28,000
8013-0000 Health Insurance	95,367	90,052	94,175	95,966	74,106	102,000	107,000
8014-0000 Dental Insurance	5,632	4,717	5,097	5,223	3,917	5,000	5,000
8015-0000 Life Insurance	491	496	705	847	645	1,000	1,000
8016-0000 Worker's Comp Insurance	472	11,213	13,482	15,267	15,367	21,000	18,000
8030-0204 Wage/Bene Tour Comm Trans	-	-	-	(6,942)	-	-	(500)
8030-0210 Wage/Bene Muni Fac Transfer	(790)	-	-	-	-	-	-
8030-0605 Wage/Bene Muni Fac Transfer	(14,763)	(484)	(558)	(794)	-	(1,000)	-
8030-0610 Wage/Bene CP Transfers	(361,590)	(357,522)	(336,543)	(414,294)	-	(290,000)	(295,000)
8030-0615 Wage/Bene TID 4 Transfers	-	-	(7,916)	(5,991)	-	-	-
8030-0616 Wage/Bene TID 5 Transfers	(72,635)	(23,596)	(1,370)	(9,853)	-	-	(2,500)
8030-0620 Wage/Benefit TID 8 Transfers	(37,576)	(48,201)	(19,352)	(52,678)	-	-	(1,000)
8030-0630 Wage/Bene TID 10 Transfers	-	-	-	(1,244)	-	(5,000)	(2,500)
8030-0632 Wage/Bene TID 12 Transfers	-	-	-	(14,746)	-	-	-
8030-0720 Wage/Bene WU Transfers	(52,168)	(22,861)	(57,627)	(58,936)	-	(24,000)	(24,000)
8030-0730 Wage/Bene SU Transfers	(13,873)	(19,562)	(15,120)	(5,487)	-	(20,000)	(15,000)
8030-0740 Wage/Bene Storm Water Ut	(74,739)	(103,465)	(53,213)	(101,024)	-	(94,000)	(94,000)
	(466,091)	(410,303)	(312,108)	(484,589)	143,599	(233,000)	(241,500)
EX30 (Employee Training/Expense)							
8070-0000 Training & Education	3,780	1,325	2,951	325	387	5,000	5,000
8070-0001 Training-Data Base GIS	-	312	233	161	-	1,000	1,000
8070-0008 Training-Computer	-	-	-	-	-	400	-
	3,780	1,637	3,184	486	387	6,400	6,000
EX40 (Materials And Supplies)							
8100-0000 Office Supplies	249	263	312	659	50	1,000	500
8100-0010 Postage/Shipping	-	-	-	214	22	-	200
8100-0210 Membership/Publications	225	225	225	405	-	300	300
8100-0220 Notices & Publications	-	-	-	-	70	-	-
8110-0000 Department Supplies	-	581	428	230	6	700	500
8170-4000 Gas & Diesel Fuel	3,558	3,043	2,320	2,063	1,804	4,000	4,000
	4,032	4,112	3,285	3,571	1,952	6,000	5,500
EX44 (Repair/Maintenance)							
8162-4000 RM-Vehicles	2,256	3,410	3,311	4,669	3,176	3,000	3,500
8162-4100 RM-Radio Equip.	-	-	-	-	305	500	500
8162-6000 RM-Off.Equip	-	-	-	-	11	1,000	200
	2,256	3,410	3,311	4,669	3,492	4,500	4,200
EX47 (Property & Equipment)							
8188-3001 Equipment	-	-	-	-	259	-	-
8190-9000 Rev Capital Fund Payment	3,572	1,472	-	7,900	-	8,000	8,000
	3,572	1,472	-	7,900	259	8,000	8,000
EX60 (Contractual Services)							
8300-0000 Contracts	-	36,384	33,410	33,713	71,656	10,000	10,000
8300-0001 Contract GIS Update	-	134	-	-	-	-	-
8300-1904 Temp Employee Services	630	1,201	-	-	-	-	-
	630	37,719	33,410	33,713	71,656	10,000	10,000
	(27,441)	54,494	208,694	62,192	577,508	308,900	235,200

Village of Menominee Falls
100-770-000 (Zoning/Inspections)
As of September 30, 2018

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Thru Sep	2018 Budget	2019 Budget
EX10 (Salaries & Wages)							
8000-0000 Salaries	161,304	172,850	168,595	156,652	108,140	184,000	195,000
8001-0000 Overtime	307	-	-	-	-	-	-
8001-2000 Vacation Payout	-	-	-	-	58	-	-
8002-0000 Part Time Wages	6,652	10,894	6,543	851	-	-	-
8004-0000 Temporary Help	-	-	-	-	9,630	-	-
8008-0000 Retirement/Severance	-	-	-	21,373	-	-	12,000
	168,263	183,744	175,138	178,876	117,828	184,000	207,000
EX20 (Fringe Benefits)							
8010-0000 FICA	12,484	13,642	13,111	13,482	8,750	14,000	16,000
8011-0000 Pension-VMF	11,271	11,723	11,202	10,893	7,245	12,000	14,000
8013-0000 Health Insurance	47,187	48,541	44,968	47,983	29,156	57,000	52,000
8013-0020 Health Insurance Retiree	-	-	-	5,820	-	-	-
8014-0000 Dental Insurance	2,342	2,376	2,439	2,631	1,536	3,000	3,000
8015-0000 Life Insurance	926	981	1,021	933	607	1,000	1,000
8016-0000 Worker's Comp Insurance	(629)	2,960	3,208	3,627	3,251	4,000	6,000
	73,581	80,223	75,949	85,369	50,545	91,000	92,000
EX30 (Employee Training/Expense)							
8070-0000 Training & Education	784	314	302	260	-	1,000	1,000
EX40 (Materials And Supplies)							
8100-0000 Office Supplies	724	323	287	90	67	800	500
8100-0210 Membership/Publications	75	-	-	-	-	200	200
8100-0220 Notices & Publications	1,048	941	687	2,139	767	500	1,000
8110-0000 Department Supplies	1,413	1,808	388	175	93	1,500	1,300
8110-7701 Building Seals	-	1,979	2,975	5,291	1,666	2,500	2,500
8110-7702 House Numbers	1,472	-	1,042	1,991	2,013	2,000	2,000
8170-4000 Gas & Diesel Fuel	312	648	171	155	158	300	300
	5,044	5,699	5,550	9,841	4,764	7,800	7,800
EX44 (Repair/Maintenance)							
8162-4000 RM-Vehicles	125	14	-	-	-	-	-
EX60 (Contractual Services)							
8300-2401 Building Inspector	209,360	293,122	337,318	398,680	189,242	280,000	280,000
8300-2402 Weights/Measures Contract	8,800	8,800	8,800	9,200	9,200	9,700	9,700
8300-2405 Process Services	-	-	-	-	77	-	-
	218,160	301,922	346,118	407,880	198,519	289,700	289,700
	465,957	571,916	603,057	682,226	371,656	573,500	597,500

Village of Menominee Falls
100-790-000 (Planning)
As of September 30, 2018

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Thru Sep	2018 Budget	2019 Budget
EX10 (Salaries & Wages)							
8000-0000 Salaries	191,398	195,164	235,711	259,166	169,678	242,000	240,000
8001-2000 Vacation Payout	-	3,161	3,862	3,956	-	-	-
8004-0000 Temporary Help	-	-	4,406	-	-	-	-
	191,398	198,325	243,979	263,122	169,678	242,000	240,000
EX20 (Fringe Benefits)							
8010-0000 FICA	14,041	14,835	17,472	19,035	12,267	18,000	18,000
8011-0000 Pension-VMF	12,835	13,610	15,452	17,833	11,369	16,000	16,000
8013-0000 Health Insurance	39,783	38,581	65,671	69,462	50,231	70,000	69,000
8014-0000 Dental Insurance	2,217	1,850	3,595	3,814	2,692	4,000	4,000
8015-0000 Life Insurance	145	176	264	292	209	-	300
8016-0000 Worker's Comp Insurance	(532)	2,642	3,387	3,861	3,822	5,000	5,000
	68,489	71,694	105,841	114,297	80,590	113,000	112,300
EX30 (Employee Training/Expense)							
8070-0000 Training & Education	-	3,055	1,589	1,869	-	2,500	2,500
8080-0000 Travel Expenses	-	1,073	234	808	450	400	400
	-	4,128	1,823	2,677	450	2,900	2,900
EX40 (Materials And Supplies)							
8100-0000 Office Supplies	820	763	2,279	291	309	1,300	500
8100-0050 Records Management	110	121	313	173	146	2,000	2,000
8100-0210 Membership/Publications	555	742	762	110	500	1,000	800
8100-0220 Notices & Publications	2,454	3,057	1,849	1,661	2,597	3,500	3,500
8100-0225 Recording Fees	270	540	150	1,016	330	1,000	1,000
8110-0000 Department Supplies	-	19	-	-	-	100	-
	4,209	5,242	5,353	3,251	3,882	8,900	7,800
EX60 (Contractual Services)							
8300-7901 Planning Consultant Fee	25,957	-	-	-	-	-	-
	290,053	279,389	356,996	383,347	254,600	366,800	363,000

Village of Menomonee Falls
100-910-000 (Other Uses Of Funds)
As of September 30, 2018

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Thru Sep	2018 Budget	2019 Budget
EX70 (Other Operating)							
8978-0000 Loss on Land Resale	105,111	-	-	-	-	-	-
EX98 (Transfers Out)							
8901-0215 Transfer to Solid Waste Collect	495,946	500,032	549,653	585,587	-	662,000	772,805
8901-0605 Tfr to Facilities/Equipment Fund	913,175	1,843,862	-	-	-	-	-
8901-0610 Tfr to Capital Projects	95,000	6,938,292	95,000	489,478	156,080	95,000	-
8901-1605 Surplus Transfer to Muni Fac	-	-	1,400,000	873,894	-	-	-
	<u>1,504,121</u>	<u>9,282,186</u>	<u>2,044,653</u>	<u>1,948,959</u>	<u>156,080</u>	<u>757,000</u>	<u>772,805</u>
	<u>1,609,232</u>	<u>9,282,186</u>	<u>2,044,653</u>	<u>1,948,959</u>	<u>156,080</u>	<u>757,000</u>	<u>772,805</u>

Village of Menomonee Falls
215-000-xxx (Revenues)
As of September 30, 2018

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Thru Sep	2018 Budget	2019 Budget
RE40 (Intergovernmental)							
7145-0000 Recycling grant	79,919	79,945	76,219	79,831	80,027	80,000	80,000
RE70 (Public Charge For Service)							
7723-0050 Refuse Collection Fee	1,234,840	1,240,797	1,248,626	1,254,819	1,264,085	1,244,000	1,261,500
7727-0000 Recycling Carts	3,600	3,800	6,550	6,550	2,650	4,000	4,000
	<u>1,238,440</u>	<u>1,244,597</u>	<u>1,255,176</u>	<u>1,261,369</u>	<u>1,266,735</u>	<u>1,248,000</u>	<u>1,265,500</u>
RE80 (Interest Income)							
7600-0000 Interest Earnings	456	633	2,215	3,310	7,436	6,000	12,000
RE85 (Miscellaneous)							
7721-0000 Recycling Program Revenue	69	-	-	-	-	-	-
7728-0000 Recycling Rebate	25,610	6,974	10,127	45,486	290	40,000	-
	<u>25,679</u>	<u>6,974</u>	<u>10,127</u>	<u>45,486</u>	<u>290</u>	<u>40,000</u>	<u>-</u>
RE92 (Transfers In)							
7801-0100 Transfer from General Fund	495,946	500,032	549,653	585,587	-	662,000	772,805
	<u>1,840,440</u>	<u>1,832,181</u>	<u>1,893,390</u>	<u>1,975,583</u>	<u>1,354,488</u>	<u>2,036,000</u>	<u>2,130,305</u>

215-340-000 (Garbage)

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Thru Sep	2018 Budget	2019 Budget
EX51 (DPW Activities)							
8110-4100 Abandon Hazardous Waste	181	1,132	1,272	-	-	2,000	1,000
EX60 (Contractual Services)							
8300-3401 Garbage Collection	1,247,769	1,211,093	1,255,138	1,306,687	796,323	1,360,000	1,416,000
8300-3402 State Recycling Fee	114,887	115,413	116,244	117,433	69,101	118,800	120,000
8300-3403 Taxes - Dumping	8,892	14,668	11,642	7,944	11,352	8,000	12,000
	<u>1,371,548</u>	<u>1,341,174</u>	<u>1,383,024</u>	<u>1,432,064</u>	<u>876,776</u>	<u>1,486,800</u>	<u>1,548,000</u>
	<u>1,371,729</u>	<u>1,342,306</u>	<u>1,384,296</u>	<u>1,432,064</u>	<u>876,776</u>	<u>1,488,800</u>	<u>1,549,000</u>

215-350-000 (Recycling)

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Thru Sep	2018 Budget	2019 Budget
EX20 (Fringe Benefits)							
8030-0000 Wage/Benefit Transfers	1,537	7,953	4,115	9,443	-	5,000	5,000
EX40 (Materials And Supplies)							
8100-0010 Postage/Shipping	2,981	3,028	2,606	2,508	2,608	3,500	3,500
8100-0025 Printing	-	138	1,538	2,186	1,506	2,800	2,800
8110-2206 Recycling bins	-	-	-	17,306	-	-	-
	<u>2,981</u>	<u>3,166</u>	<u>4,144</u>	<u>22,000</u>	<u>4,114</u>	<u>6,300</u>	<u>6,300</u>
EX51 (DPW Activities)							
8110-3501 Recycling Oper.Supplies	-	-	45	-	-	200	200
8110-4012 Spring Brush Pick-up	9,144	8,550	7,900	10,514	1,650	10,000	10,000
8110-4101 Household Hazardous Mater	8,169	8,254	11,003	14,162	14,643	7,000	12,000
	<u>17,313</u>	<u>16,804</u>	<u>18,948</u>	<u>24,676</u>	<u>16,293</u>	<u>17,200</u>	<u>22,200</u>
EX60 (Contractual Services)							
8300-1901 Audit/Actg. Serv.	300	300	300	300	-	300	300
8300-3500 Curbside Recycling	446,581	461,654	478,218	497,974	301,987	518,400	540,000
	<u>446,881</u>	<u>461,954</u>	<u>478,518</u>	<u>498,274</u>	<u>301,987</u>	<u>518,700</u>	<u>540,300</u>
	<u>468,712</u>	<u>489,877</u>	<u>505,725</u>	<u>554,393</u>	<u>322,394</u>	<u>547,200</u>	<u>573,800</u>

Village of Menomonee Falls
220-000-xxx (Revenues)
As of September 30, 2018

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Thru Sep	2018 Budget	2019 Budget
RE10 (Property Taxes)							
7000-0000 RE/PP Taxes	1,420,173	1,420,173	1,420,173	1,420,173	1,450,000	1,450,000	1,462,000
RE40 (Intergovernmental)							
5005-0000 Grants	-	1,512	2,000	1,924	-	1,852	14,690
7452-0000 Co Libr Supplement	8,515	25,385	26,636	25,304	13,662	27,232	33,240
7459-0000 Cross County Border Reimb	32,689	32,700	31,329	32,785	33,895	34,447	31,565
	41,204	59,597	59,965	60,013	47,557	63,531	79,495
RE60 (Fines And Penalties)							
7340-0000 Collections Fee	420	1,680	955	1,130	765	1,100	1,100
7450-0000 Lib.Fines&Receipts	20,307	18,021	17,817	19,862	13,354	18,000	18,000
	20,727	19,701	18,772	20,992	14,119	19,100	19,100
RE70 (Public Charge For Service)							
7451-0000 Copy Mach Rev. Library	4,852	6,277	6,852	6,131	5,253	6,500	6,500
7454-0000 Printer revenue	959	-	-	-	-	-	-
7455-0000 NonResident Cards	750	825	825	1,125	750	750	750
7456-0000 Vending Machine Reimb.	379	405	367	407	183	400	400
7457-0000 Used Books - Adults	4,497	5,996	5,002	6,253	3,629	6,000	6,000
	11,437	13,503	13,046	13,916	9,815	13,650	13,650
RE80 (Interest Income)							
7600-0000 Interest Earnings	1,196	1,993	6,298	12,178	20,778	5,000	30,000
RE85 (Miscellaneous)							
7463-0000 Amazon Referral Funds	129	84	-	-	-	-	-
7700-0000 Misc Revenue	55	(1)	33	-	1,224	-	-
7705-0000 Misc Donations	160	598	3,248	4,244	1,289	1,000	2,055
	344	681	3,281	4,244	2,513	1,000	2,055
	1,495,081	1,515,648	1,521,535	1,531,516	1,544,782	1,552,281	1,606,300

Village of Menomonee Falls
220-500-000 (Library Operation)
As of September 30, 2018

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Thru Sep	2018 Budget	2019 Budget
EX10 (Salaries & Wages)							
8000-0000 Salaries	561,720	599,201	642,882	656,753	485,305	687,000	705,000
8001-0000 Overtime	155	18	240	63	42	-	-
8001-2000 Vacation Payout	-	71	16	-	4	-	-
8002-0000 Part Time Wages	222,969	221,324	190,769	187,794	134,997	216,000	222,000
8008-0000 Retirement/Severance	32,552	-	76,894	-	-	-	59,000
	817,396	820,614	910,801	844,610	620,348	903,000	986,000
EX20 (Fringe Benefits)							
8010-0000 FICA	62,009	60,691	68,019	62,605	45,973	69,000	75,000
8011-0000 Pension-VMF	44,721	45,734	47,190	48,755	35,310	51,000	56,000
8013-0000 Health Insurance	158,636	162,961	162,773	165,260	127,615	170,000	179,000
8014-0000 Dental Insurance	9,278	9,052	9,919	10,130	7,598	10,000	10,000
8014-0010 Dental Ins Retiree	-	-	-	63	-	-	-
8015-0000 Life Insurance	2,538	2,747	2,553	2,417	1,907	3,000	3,000
8016-0000 Worker's Comp Insurance	1,925	1,091	1,178	1,144	1,130	2,000	2,000
8018-0000 Unemployment Compensation	-	270	-	-	-	-	-
	279,107	282,546	291,632	290,374	219,533	305,000	325,000
EX27 (Library Materials/Books)							
8140-1020 E Materials	5,610	7,448	5,540	7,756	9,395	9,395	10,800
8140-1110 Adult Materials	118,485	115,112	120,376	136,764	89,749	133,505	134,900
8140-1120 Young Adult Materials	7,756	7,893	8,150	8,805	7,322	10,000	11,000
8140-1130 Child Materials	29,086	35,465	44,429	45,213	27,227	44,300	45,800
	160,937	165,918	178,495	198,538	133,693	197,200	202,500
EX28 (Library Public Services)							
8110-5002 Publicity/Programs	956	1,456	2,893	2,524	817	600	2,500
8130-1000 Programming	5,032	5,353	9,008	16,025	6,032	7,400	22,200
8140-1015 Database Products	9,540	9,405	7,292	8,185	8,557	8,557	9,300
8212-0004 Internet Service	4,860	1,870	4,035	960	960	1,560	1,550
	20,388	18,084	23,228	27,694	16,366	18,117	35,550
EX30 (Employee Training/Expense)							
8070-0000 Training & Education	2,210	967	1,618	1,418	1,301	2,600	2,400
8075-0000 Recruitment & Personnel	100	60	676	171	30	100	100
8080-0000 Travel Expenses	987	1,785	1,178	2,084	1,000	1,600	1,600
8100-0200 Dues & Subscriptions	1,580	1,579	2,694	1,991	672	2,300	2,000
	4,877	4,391	6,166	5,664	3,003	6,600	6,100
EX40 (Materials And Supplies)							
8100-0000 Office Supplies	1,984	2,330	2,477	2,330	1,263	2,000	2,000
8100-0010 Postage/Shipping	2,108	1,576	1,106	811	440	800	600
8100-0020 Paper/Printing	308	870	1,656	979	3,697	3,700	8,300
8100-0100 Processing/Circ Supplies	10,023	18,917	11,832	16,960	7,767	17,000	14,000
8130-0000 Computer Supplies	1,298	110	983	586	689	1,000	500
8152-8100 Subscript-Comp Software	-	-	142	-	-	2,300	6,850
	15,721	23,803	18,196	21,666	13,856	26,800	32,250
EX44 (Repair/Maintenance)							
8162-6000 RM-Off.Equip	10,068	10,543	10,108	10,156	12,101	11,100	11,100
8162-6005 RM-Furnishings	-	-	623	1,158	-	1,500	1,500
8162-8000 RM-Computer Hardware	418	1,628	132	1,725	959	1,000	1,000
8162-9990 RM-Misc	-	-	-	-	-	1,000	1,000
	10,486	12,171	10,863	13,039	13,060	14,600	14,600
EX45 (Lease/Rent Expense)							
8152-6100 Rent-Copier	9,461	7,472	8,660	6,010	2,880	3,300	3,300
EX47 (Property & Equipment)							
8188-0000 CapOut-Equipment	-	13,599	17,386	-	-	-	-
8190-6000 Furnishings	25,098	151	59,005	1,695	40	1,500	4,155
8190-8000 Computer Hardware	37,105	4,976	3,331	15,248	6,183	15,300	16,000
8190-8100 Computer Software	125	10,834	1,358	30	-	-	-
	62,328	29,560	81,080	16,973	6,223	16,800	20,155
EX50 (Utilities)							
8210-0000 Telephone Service	3,722	3,722	3,345	3,776	2,406	3,900	3,900
8212-0003 Cellular Telephone Service	6	6	-	-	-	-	-
	3,728	3,728	3,345	3,776	2,406	3,900	3,900

Village of Menomonee Falls
220-500-000 (Library Operation)
As of September 30, 2018

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Thru Sep	2018 Budget	2019 Budget
<u>EX60 (Contractual Services)</u>							
8300-1901 Audit/Acctg. Serv.	400	400	400	400	-	400	400
8300-5005 Library System Fees	36,744	33,604	28,682	28,114	30,266	30,266	30,050
8301-0000 IT Maint/Support	1,569	2,906	3,767	6,114	7,353	6,950	1,050
8310-0050 Collection Agency Fees	752	1,799	949	1,065	555	1,100	1,100
	<u>39,465</u>	<u>38,709</u>	<u>33,798</u>	<u>35,693</u>	<u>38,174</u>	<u>38,716</u>	<u>32,600</u>
<u>EX70 (Other Operating)</u>							
8188-0001 Gifts Expended - Budget Only	-	-	1,928	-	-	1,000	2,055
8188-0005 Grant Expended - Budget Only	-	-	-	-	-	1,852	1,890
			<u>1,928</u>			<u>2,852</u>	<u>3,945</u>
<u>EX75 (Insurances)</u>							
8610-0000 Liability Insurance	7,650	7,322	5,470	6,014	-	6,696	7,800
8610-0030 Boiler & Machinery	475	314	335	356	-	400	300
8610-0050 Prop Damage Insurance	5,500	7,751	5,352	7,418	-	8,300	6,800
	<u>13,625</u>	<u>15,387</u>	<u>11,157</u>	<u>13,788</u>		<u>15,396</u>	<u>14,900</u>
<i>Inactive Accounts</i>							
<u>EX10 (Salaries & Wages)</u>							
8009-0100 Allocated Admin Salaries	12,056	-	-	-	-	-	-
<u>EX40 (Materials And Supplies)</u>							
8110-5001 Circ Supplies-Libr	863	863	-	-	-	-	-
<u>EX60 (Contractual Services)</u>							
8300-1905 Acq. Title Search	2,294	2,267	-	-	-	-	-
8300-5002 Constant Contact	168	336	-	-	-	-	-
8300-5010 Movie licensing	766	914	-	-	-	-	-
	<u>3,228</u>	<u>3,517</u>					
	<u><u>1,453,666</u></u>	<u><u>1,426,763</u></u>	<u><u>1,579,349</u></u>	<u><u>1,477,825</u></u>	<u><u>1,069,542</u></u>	<u><u>1,552,281</u></u>	<u><u>1,680,800</u></u>

Village of Menomonee Falls
221-000-xxx (Revenues)
As of September 30, 2018

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Thru Sep	2018 Budget	2019 Budget
RE10 (Property Taxes)							
7000-0000 RE/PP Taxes	327,345	314,665	284,050	284,705	282,000	282,000	270,000
RE80 (Interest Income)							
7600-0000 Interest Earnings	395	587	2,033	4,114	6,846	4,900	9,000
	<u>327,740</u>	<u>315,252</u>	<u>286,083</u>	<u>288,819</u>	<u>288,846</u>	<u>286,900</u>	<u>279,000</u>

221-520-000 (Library Building Maint)

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Thru Sep	2018 Budget	2019 Budget
EX10 (Salaries & Wages)							
8000-0000 Salaries	35,509	32,941	24,446	25,392	18,703	26,000	28,000
8001-0000 Overtime	-	-	-	-	-	-	-
8001-2000 Vacation Payout	-	-	180	-	-	-	-
8002-0000 Part Time Wages	15,508	5,550	-	-	-	-	-
8008-0000 Retirement/Severance	13,601	-	2,558	-	-	-	-
	<u>64,618</u>	<u>38,491</u>	<u>27,184</u>	<u>25,392</u>	<u>18,703</u>	<u>26,000</u>	<u>28,000</u>
EX20 (Fringe Benefits)							
8010-0000 FICA	4,787	2,669	1,828	1,786	1,300	2,000	2,000
8011-0000 Pension-VMF	3,570	2,477	1,615	1,719	1,253	2,000	2,000
8013-0000 Health Insurance	11,446	17,336	8,258	8,276	6,391	9,000	9,000
8014-0000 Dental Insurance	601	587	455	458	344	-	500
8014-0010 Dental Ins Retiree	-	249	-	-	-	-	-
8015-0000 Life Insurance	264	107	63	78	60	-	100
8016-0000 Worker's Comp Insurance	3,584	1,106	836	875	901	1,000	1,000
	<u>24,252</u>	<u>24,531</u>	<u>13,055</u>	<u>13,192</u>	<u>10,249</u>	<u>14,000</u>	<u>14,600</u>
EX40 (Materials And Supplies)							
8100-0020 Paper/Printing	-	1,252	1,770	216	140	1,500	1,000
8110-0000 Department Supplies	203	-	-	-	-	-	-
8110-1501 Custodial Supplies	4,220	2,995	3,671	2,853	2,652	4,500	3,500
	<u>4,423</u>	<u>4,247</u>	<u>5,441</u>	<u>3,069</u>	<u>2,792</u>	<u>6,000</u>	<u>4,500</u>
EX44 (Repair/Maintenance)							
8162-2000 RM-Building & Grounds	16,554	22,594	29,857	22,178	13,153	21,000	21,000
EX50 (Utilities)							
8200-0010 Light/Power	89,527	99,911	107,235	101,028	59,332	98,000	90,000
8200-0020 Heat (Gas & Oil)	35,855	22,493	19,129	19,353	14,426	34,000	30,000
8200-0030 Water/Sewer VMF	4,087	5,076	5,817	5,178	3,403	6,000	6,000
	<u>129,469</u>	<u>127,480</u>	<u>132,181</u>	<u>125,559</u>	<u>77,161</u>	<u>138,000</u>	<u>126,000</u>
EX60 (Contractual Services)							
8300-0000 Contracts	9,534	49,931	22,615	23,804	18,797	23,000	26,000
8300-1501 Mechanicals Contract	10,677	7,252	5,436	6,540	10,038	12,000	12,000
8300-1502 Custodial Contract	29,242	31,482	40,489	41,976	29,995	46,500	46,500
8300-1901 Audit/Acctg. Serv.	400	400	400	400	-	400	400
	<u>49,853</u>	<u>89,065</u>	<u>68,940</u>	<u>72,720</u>	<u>58,830</u>	<u>81,900</u>	<u>84,900</u>
	<u>289,169</u>	<u>306,408</u>	<u>276,658</u>	<u>262,110</u>	<u>180,888</u>	<u>286,900</u>	<u>279,000</u>

Village of Menomonee Falls
500-000-xxx (Revenues)
As of September 30, 2018

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Thru Sep	2018 Budget	2019 Budget
RE10 (Property Taxes)							
7000-0000 RE/PP Taxes	-	2,374,220	2,356,722	2,331,274	2,357,000	2,357,000	2,375,000
RE80 (Interest Income)							
7600-0000 Interest Earnings	54	1,112	4,928	5,582	15,430	15,000	15,000
RE85 (Miscellaneous)							
5100-0000 Proceeds-Bond Issue	12,275,000	9,975,000	13,955,000	1,280,000	-	-	16,755,000
RE92 (Transfers In)							
7801-0100 Tfr from GF	2,341,779	27,953	27,953	27,953	-	28,000	28,000
7801-0400 Tfr from SA	285,088	202,708	167,490	137,151	114,730	117,000	60,000
7801-0605 Tfr from Municipal Facilities	1,845,000	2,078,146	2,080,000	2,070,750	3,106,151	3,264,000	3,441,000
7801-0612 Tfr from TIF#2	587,938	-	-	-	-	-	-
7801-0616 Tfr from TIF#5	1,072,047	1,156,375	1,211,562	1,463,062	1,527,719	1,535,000	1,140,000
7801-0618 Transfer from TID 6	9,803,685	373,261	397,212	401,194	310,100	475,000	497,000
7801-0620 Transfer from TID 8	1,904,875	1,922,844	2,746,918	2,744,687	1,231,978	3,078,000	3,429,000
7801-0621 Transfer from TID 9	6,812	6,812	6,812	6,812	53,406	56,000	55,000
7801-0630 Tfr from TID #10	382,978	352,804	320,292	336,500	336,500	337,000	337,000
7801-0631 Tfr from TID #11	10,529	10,500	10,500	11,156	11,156	11,000	11,000
7801-0632 Tfr from TID #12	-	7,273	28,800	37,080	43,200	43,000	120,000
	18,240,731	6,138,676	6,997,539	7,236,345	6,734,940	8,944,000	9,118,000
	<u>30,515,785</u>	<u>18,489,008</u>	<u>23,314,189</u>	<u>10,853,201</u>	<u>9,107,370</u>	<u>11,316,000</u>	<u>28,263,000</u>

500-800-000 (Debt Service)

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Thru Sep	2018 Budget	2019 Budget
EX92 (Bond Issue Expenditures)							
8800-0003 Bond Issuance Expenses	307,729	398,508	335,136	276,621	70,507	-	285,000
8800-0004 Bond Premium on Issuance	(609,158)	(599,001)	(395,432)	(550,809)	(76,362)	-	(285,000)
	(301,429)	(200,493)	(60,296)	(274,188)	(5,855)	-	-
EX93 (Debt - Principal Payments)							
8810-0000 Principal Payments on Long-Ter	15,756,416	6,434,369	6,984,369	7,220,863	7,217,910	8,896,000	9,072,000
8810-0003 Current Refunding Payments	12,325,000	10,025,000	13,955,000	1,280,000	-	-	16,755,000
	28,081,416	16,459,369	20,939,369	8,500,863	7,217,910	8,896,000	25,827,000
EX94 (Debt - Interest Payments)							
8850-0000 Interest Payments on Long-Ter	2,667,067	2,174,762	2,485,688	2,410,053	1,983,352	2,685,000	2,447,000
EX98 (Transfers Out)							
8901-0100 Tfr To General Fund	3,636	3,559	-	-	-	-	-
	<u>30,450,690</u>	<u>18,437,197</u>	<u>23,364,761</u>	<u>10,636,728</u>	<u>9,195,407</u>	<u>11,581,000</u>	<u>28,274,000</u>

Village of Menomonee Falls
605-000-xxx (Revenues)
As of September 30, 2018

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Thru Sep	2018 Budget	2019 Budget
RE05 (Charges for Services)							
7716-0000 Tipping Fees - Landfill	2,663,731	2,950,972	2,955,461	2,906,714	2,424,423	3,330,000	3,205,000
RE80 (Interest Income)							
7600-0610 Interest on Adv to Cap Projects	686	868	2,414	8,844	-	5,000	-
RE85 (Miscellaneous)							
5100-0000 Proceeds-Bond Issue	2,000,000	-	-	11,650,000	-	-	-
7705-0000 Misc Donations	-	-	-	700	-	-	-
7708-0000 Hillside Farms Rental Income	5,625	5,625	5,625	5,625	3,984	6,000	6,000
	2,005,625	5,625	5,625	11,656,325	3,984	6,000	6,000
RE92 (Transfers In)							
7801-0200 Tfr from SR	801,979	696,694	407,659	395,100	-	400,000	406,000
	<u>5,472,021</u>	<u>3,654,159</u>	<u>3,371,159</u>	<u>14,966,983</u>	<u>2,428,407</u>	<u>3,741,000</u>	<u>3,617,000</u>

605-001-xxx (Revenues)

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Thru Sep	2018 Budget	2019 Budget
RE40 (Intergovernmental)							
7103-0000 Grants	-	-	6,781	-	70	-	-
RE80 (Interest Income)							
7600-0000 Interest Earnings	2,795	2,166	12,062	76,308	52,866	13,000	32,000
7600-0621 Interest Earned on TID #9 Adv	-	-	-	-	-	-	8,000
7600-0632 Interest Earned on TID #12 Ad	-	-	-	2,091	-	-	4,000
7600-0730 Interest Earnings SU Advance	8,773	7,087	5,367	3,614	-	2,000	-
7600-0740 Interest Earnings STM Advance	-	-	14,239	25,562	-	40,000	62,000
	11,568	9,253	31,668	107,575	52,866	55,000	106,000
RE85 (Miscellaneous)							
7712-0000 Property Rental	-	-	8,400	4,950	-	-	-
7720-0000 Sale of Village Property	49,818	149,057	334,478	175,999	37,676	15,000	75,000
	49,818	149,057	342,878	180,949	37,676	15,000	75,000
RE92 (Transfers In)							
7801-0100 Tfr from GF	1,273,740	2,355,084	2,210,889	1,766,742	-	1,090,000	1,144,000
	<u>1,335,126</u>	<u>2,513,394</u>	<u>2,592,216</u>	<u>2,055,266</u>	<u>90,612</u>	<u>1,160,000</u>	<u>1,325,000</u>

605-001-000 (General)

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Thru Sep	2018 Budget	2019 Budget
EX47 (Property & Equipment)							
8188-1000 CapOut-Administration	-	5,000	77,643	6,019	6,019	20,000	170,000
8188-9200 CapOut-Eq.Police	-	-	-	-	242,799	-	-
8188-9210 CapOut-Eq.EMS	-	-	-	381,626	199,964	-	-
8188-9220 CapOut-Eq.Fire	24,278	765,153	618,757	-	56,814	85,000	50,000
8188-9400 CapOut-Eq.Public Works	241,731	367,268	453,167	485,072	390,359	375,000	470,000
8188-9625 CapOut-Eq.Development	-	1,810	15,325	26,788	27,308	26,000	-
	266,009	1,139,231	1,164,892	899,505	923,263	506,000	690,000
	<u>266,009</u>	<u>1,139,231</u>	<u>1,164,892</u>	<u>899,505</u>	<u>923,263</u>	<u>506,000</u>	<u>690,000</u>

Village of Menomonee Falls
605-210-000 (Muni Fac)
As of September 30, 2018

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Thru Sep	2018 Budget	2019 Budget
EX47 (Property & Equipment)							
8180-1000 Land Acquisitions	-	-	350,442	1,911	-	-	-
8182-9000 Land Improvements	12,016	2,194	-	-	-	-	-
8186-9100 CapOut-Bldg Imp (Gen Gov)	-	-	-	-	10,883	-	-
8186-9200 CapOut-Bldg Imp (Police)	-	-	-	-	73,336	-	-
8186-9220 CapOut-Bldg Imp (Fire)	3,589,112	2,369,083	(220)	30,000	277	-	-
8186-9400 CapOut-Bldg Imp (Public Work)	-	-	880,594	11,883,973	4,480,910	-	-
8190-4000 Security System	-	-	-	-	7,847	-	-
8190-5000 Telephone System	-	-	-	-	3,350	-	-
8190-8000 Computer Hardware	-	-	-	-	29,595	-	-
8190-8095 A/V System	-	-	-	-	6,118	-	-
	<u>3,601,128</u>	<u>2,371,277</u>	<u>1,230,816</u>	<u>11,915,884</u>	<u>4,612,316</u>	<u>-</u>	<u>-</u>
EX60 (Contractual Services)							
8300-1901 Audit/Acctg. Serv.	800	800	800	800	-	1,000	1,000
8302-0000 Consulting	-	-	6,459	19,376	-	-	-
8310-0000 Legal Services	-	-	8,609	12,823	-	-	-
	<u>800</u>	<u>800</u>	<u>15,868</u>	<u>32,999</u>	<u>-</u>	<u>1,000</u>	<u>1,000</u>
	<u><u>3,601,928</u></u>	<u><u>2,372,077</u></u>	<u><u>1,246,684</u></u>	<u><u>11,948,883</u></u>	<u><u>4,612,316</u></u>	<u><u>1,000</u></u>	<u><u>1,000</u></u>
605-800-000 (Debt Service)							
	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Thru Sep	2018 Budget	2019 Budget
EX92 (Bond Issue Expenditures)							
8800-0000 Bond Expenses	1,627	1,150	1,050	1,417	1,300	2,000	2,000
EX98 (Transfers Out)							
8901-0500 Tfr to Debt Service	1,845,000	2,078,146	2,080,000	2,070,750	3,106,151	3,264,000	3,441,000
8901-0610 Transfer to Capital Projects	-	70,000	160,000	-	-	-	-
	<u>1,845,000</u>	<u>2,148,146</u>	<u>2,240,000</u>	<u>2,070,750</u>	<u>3,106,151</u>	<u>3,264,000</u>	<u>3,441,000</u>
	<u><u>1,846,627</u></u>	<u><u>2,149,296</u></u>	<u><u>2,241,050</u></u>	<u><u>2,072,167</u></u>	<u><u>3,107,451</u></u>	<u><u>3,266,000</u></u>	<u><u>3,443,000</u></u>

Village of Menomonee Falls
700-001-xxx (Revenues)
As of September 30, 2018

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Thru Sep	2018 Budget	2019 Budget
RE80 (Interest Income)							
7600-0000 Interest Earnings	589	853	2,895	5,735	8,559	5,000	11,000
7630-0000 Dividend On Investment	28,325	29,351	32,612	30,705	-	31,000	22,000
	28,914	30,204	35,507	36,440	8,559	36,000	33,000
	28,914	30,204	35,507	36,440	8,559	36,000	33,000

700-001-000 (General)

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Thru Sep	2018 Budget	2019 Budget
EX75 (Insurances)							
8610-0000 Liability Insurance	49,163	48,737	53,632	54,518	83,410	56,000	56,000
8610-0001 IBNR Adjustment	171,902	(30,348)	(151,770)	(35,832)	-	-	-
8612-0000 Claims Settled	20,884	9,568	4,335	-	18,130	15,000	15,000
8612-0200 Damages - Deductible	-	-	-	-	-	15,000	15,000
	241,949	27,957	(93,803)	18,686	101,540	86,000	86,000
	241,949	27,957	(93,803)	18,686	101,540	86,000	86,000

Village of Menomonee Falls
720-001-xxx (Revenues)
As of September 30, 2018

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Thru Sep	2018 Budget	2019 Budget
RE02 (Capital Contributions)							
0499-0001 CIAOC - Developers	1,871,204	563,713	715,552	554,191	-	-	-
0499-0002 CIAOC - Muni	327,001	-	201,856	-	-	-	-
	<u>2,198,205</u>	<u>563,713</u>	<u>917,408</u>	<u>554,191</u>	<u>-</u>	<u>-</u>	<u>-</u>
RE05 (Charges for Services)							
0416-0000 Hydrant Rental Revenue	1,685	2,960	1,805	1,495	1,050	2,000	2,000
0416-0001 Sprinkler Meter Install.	2,918	4,061	2,970	5,500	3,080	5,000	5,000
0421-0000 Property Rental	212,414	207,166	190,872	215,964	168,194	248,600	257,000
0460-0000 Unmetered Sales Gen Cust	3,366	5,745	6,294	8,824	3,179	6,000	6,000
0461-0000 Res-Meter Sales	2,580,095	2,849,356	2,784,721	2,818,854	1,861,293	2,900,000	2,850,000
0461-0001 Bus-Meter Sales	1,129,124	1,162,604	1,201,906	1,250,756	823,062	1,300,000	1,250,000
0461-0002 Indus-Meter Sales	454,908	514,157	522,352	500,340	366,778	530,000	530,000
0462-0000 Private Fire Protection	180,776	183,396	186,888	191,016	134,907	190,000	190,000
0463-0000 Public Fire Protection Charge (1,647,366	1,573,861	1,573,861	1,573,861	1,181,250	1,575,000	1,575,000
0464-0000 Public-Meter Sales	35,851	41,889	50,143	51,830	21,335	56,000	50,000
0464-0001 Muni-Meter Sales	15,104	20,447	21,360	17,991	12,001	20,000	18,000
0470-0000 Penalties	43,624	43,013	42,786	43,659	20,913	4,300	43,000
0471-0000 Services Calls	12,970	2,494	2,300	2,403	1,180	5,000	10,000
0471-0001 Service Calls - Lannon	260	1,945	2,605	2,794	1,694	3,000	3,000
0472-0000 Rent-Meters	147,667	149,550	152,186	154,825	100,463	155,000	155,000
0473-0000 ROI-Meters	66,668	72,298	73,243	69,405	-	75,000	75,000
0474-0000 Refunds	(126)	(1,149)	(1,790)	(7,568)	(2,027)	-	(4,000)
	<u>6,534,670</u>	<u>6,833,793</u>	<u>6,814,502</u>	<u>6,901,949</u>	<u>4,698,352</u>	<u>7,074,900</u>	<u>7,015,000</u>
RE08 (Other Income (Water Util))							
0415-0000 Merch Sales, Installs, Tapping	593	285	205	-	-	500	500
0415-0001 Sale of Meters, Hydrants - Lani	475	2,680	3,688	2,269	4,462	2,000	3,000
0419-0000 Interest Earnings	4,064	967	378	16	6	500	-
0419-0004 Interest-State Pool	-	5,783	25,216	58,570	108,362	75,000	135,000
0474-0002 Water Test Kits	9,120	2,106	4,400	5,420	3,420	4,000	6,000
0474-0009 Other Revenues	652	1,480	(280)	2,780	(640)	-	-
	<u>14,904</u>	<u>13,301</u>	<u>33,607</u>	<u>69,055</u>	<u>115,610</u>	<u>82,000</u>	<u>144,500</u>
RE50 (Licenses And Permits)							
0474-0050 Permit Revenue	765	3,305	8,380	9,145	4,140	5,000	-
RE55 (Impact Fees)							
0422-0010 Water Impact Fees Effect 4/10/	386,730	774,352	664,102	639,813	54,288	650,000	-
0422-0022 Water Impact Fees Effect 4/5/1	-	-	-	-	233,603	-	400,000
0423-0000 Refunded Impact Fees Pre 4/10/	(1,906)	(1,906)	(2,011)	-	-	-	-
0423-0010 Refunded Impact Fees Effect 4	-	(2,706)	-	-	-	-	-
	<u>384,824</u>	<u>769,740</u>	<u>662,091</u>	<u>639,813</u>	<u>287,891</u>	<u>650,000</u>	<u>400,000</u>
RE80 (Interest Income)							
0419-0002 Int-Water Impact Fees Pre 4/10/	137	189	650	1,319	2,074	500	2,700
0419-0003 Int-Water Impact Fees Effect 4/	892	1,991	9,705	22,738	40,676	9,000	55,000
0419-0022 Int-Water Impact Fees Effect 4/	-	-	-	-	559	-	15,000
	<u>1,029</u>	<u>2,180</u>	<u>10,355</u>	<u>24,057</u>	<u>43,309</u>	<u>9,500</u>	<u>72,700</u>
RE85 (Miscellaneous)							
0421-0002 Scrap Metal Sales	1,602	3,615	1,803	6,298	1,981	3,500	2,000
0430-0000 Gain/Loss on Sale	-	5,043	-	3,125	3,500	-	-
5100-0000 Proceeds-Bond Issue	-	-	-	-	-	-	-
	<u>1,602</u>	<u>8,658</u>	<u>1,803</u>	<u>9,423</u>	<u>5,481</u>	<u>3,500</u>	<u>2,000</u>
	<u><u>9,135,999</u></u>	<u><u>8,194,690</u></u>	<u><u>8,448,146</u></u>	<u><u>8,207,633</u></u>	<u><u>5,154,783</u></u>	<u><u>7,824,900</u></u>	<u><u>7,634,200</u></u>

Village of Menomonee Falls
720-001-000 (General)
As of September 30, 2018

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Thru Sep	2018 Budget	2019 Budget
EX10 (Salaries & Wages)							
8000-0000 Salaries	874,830	935,079	903,281	940,219	666,035	947,000	981,000
8001-0000 Overtime	89,064	59,559	67,910	61,073	57,348	82,000	84,000
8001-2000 Vacation Payout	-	3,899	4,328	3,446	1,201	-	-
8001-2002 Comp-Time Payout	-	2,244	2,617	1,202	-	-	-
8002-0000 Part Time Wages	251	4,979	2,879	1,292	909	2,000	1,000
8004-0000 Temporary Help	8,034	3,434	9,573	-	-	-	14,000
8008-0000 Retirement/Severance	-	-	115	-	-	-	12,000
8009-9000 Payroll Alloc - Clearing	(972,178)	(1,009,195)	(990,704)	(1,007,231)	(747,904)	(1,031,000)	(1,092,000)
	1	(1)	(1)	1	(22,411)	-	-
EX20 (Fringe Benefits)							
0930-4080 FICA	63,819	-	-	-	-	-	-
8010-0000 FICA	3,313	68,543	70,003	70,907	52,484	79,000	84,000
8011-0000 Pension-VMF	3,136	64,918	119,196	128,818	48,685	69,000	71,000
8013-0000 Health Insurance	-	268,761	266,207	274,349	213,187	285,000	319,000
8014-0000 Dental Insurance	-	13,707	14,753	15,120	11,414	15,000	16,000
8015-0000 Life Insurance	-	3,058	3,402	3,671	2,917	4,000	4,000
	70,268	418,987	473,561	492,865	328,687	452,000	494,000
EX40 (Materials And Supplies)							
0921-0020 Paper/Printing Supplies	-	-	110	54	-	-	-
EX65 (Operating Expense)							
0602-0000 SOS Milwaukee Water	1,507,853	1,588,708	1,584,763	1,624,230	1,129,967	1,697,440	1,750,000
0614-0000 SOS Maint-Wells/Springs	155,764	13,572	28,752	17,406	9,778	25,000	25,000
0623-0000 Pumping Power Purchased	189,716	180,937	199,528	185,506	118,380	204,000	200,000
0624-0000 Pumping Expenses	-	-	-	426	-	-	-
0624-0001 L-Pumping Operations	181,925	198,757	209,894	157,087	101,011	220,000	222,000
0626-0000 Pumping Supplies & Exp	14,405	14,120	16,026	15,889	11,697	17,000	18,000
0633-0000 Pumping Maint Equipment	-	-	-	-	-	1,200	-
0633-0001 L-Pump.Eq.Maint.	63,947	69,525	72,744	84,713	37,562	76,000	79,000
0641-0000 Water Treat-Chemicals	20,960	18,396	24,506	16,076	8,235	25,000	25,000
0642-0000 Watr Treat-Oper Expenses	12,399	13,200	13,927	20,021	4,221	15,000	15,000
0642-0001 L-Treatment Operation	37,061	38,614	51,523	61,165	30,644	54,000	45,000
0652-0001 L-Treat.Eq.Maint.	2,451	2,131	3,348	2,660	2,521	4,000	2,000
0661-0001 L-TD-Oper-Storage Facilities	-	-	-	2,663	578	-	200
0662-0001 L-T&D Operations	23,133	26,005	33,794	57,195	24,191	35,000	31,000
0663-0001 L-Meters T&D	3,992	4,975	2,792	4,392	6,008	3,000	6,000
0664-0001 L-Cust Installations	551	98	62	75	1,465	-	100
0670-0000 TD-Maint-Engineering	3,000	-	-	-	-	-	-
0671-0000 TD-Maint-Struc/Improvmts	7,544	5,224	15,721	10,254	10,886	12,000	20,000
0671-0001 L-Struc/Impr.Maint.	-	-	-	-	7	-	-
0672-0000 TD-Maint-Reservoirs	12,341	92,224	13,893	4,388	4,657	5,000	5,000
0672-0001 L-Reservoir Maint	4,469	4,324	10,529	5,332	2,833	11,000	5,000
0673-0000 TD-Maint-Mains	107,043	47,817	75,623	68,104	58,950	70,000	75,000
0673-0001 L-Mains Maintenance	134,384	38,388	86,068	47,515	50,764	86,000	52,000
0675-0000 TD-Maint-Laterals	9,064	4,164	13,250	4,880	6,749	7,000	7,000
0675-0001 L-T&D Laterals	23,646	12,996	7,925	6,475	4,769	8,000	14,000
0676-0000 TD-Maint-Meters	10,603	16,727	22,315	12,615	10,846	20,000	20,000
0676-0001 L-Meter Maintenance	7,410	10,792	27,388	15,791	18,151	30,000	60,000
0677-0000 TD-Maint-Hydrants	12,537	19,487	7,177	20,360	17,328	20,000	40,000
0677-0001 L-Hydrant Maintenance	41,068	25,995	38,026	34,783	20,179	43,000	37,000
0901-0000 L-Supv.Cust.Acctg.	-	-	-	15,600	11,241	-	-
0902-0000 L-Meter Reading	10,556	11,953	11,390	7,460	5,454	12,000	13,000
0903-0000 L-Acctg&Collection	38,180	39,469	40,035	97,973	67,770	42,000	48,000
0903-0010 Postage	16,363	16,680	15,143	14,012	11,906	14,550	15,000
0903-0020 Payment Processing Service F	10,348	13,757	15,877	15,237	11,788	16,000	18,000
0904-0000 Uncollectible Accounts	2,910	1,163	263	1,437	-	2,000	2,000
0905-0000 Misc Cust Acct Suppl&Exp	12,749	7,338	6,346	7,685	7,139	5,750	6,700
8162-2000 RM-Building	91	-	2,515	224	-	-	-
	2,678,463	2,537,536	2,651,143	2,639,629	1,807,675	2,780,940	2,856,000

Village of Menomonee Falls
720-001-000 (General)
As of September 30, 2018

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Thru Sep	2018 Budget	2019 Budget
EX66 (Debt Service)							
0930-4271 Bond Expenses	1,878	2,082	2,020	2,211	2,646	2,500	2,500
0930-4280 Amort of Discount/(Premium)	(8,615)	(11,983)	(15,164)	(18,647)	-	(19,000)	(26,000)
0930-4281 Bond Issuance Costs	14,136	21,386	23,661	22,357	24,746	25,000	25,000
0930-4282 Amort of Loss/(Gain) on Refun	69,867	69,867	64,044	-	-	-	-
	77,266	81,352	74,561	5,921	27,392	8,500	1,500
EX90 (Wu - Admin. & General)							
0920-0000 L-Admin & General	255,052	399,101	323,292	326,393	291,506	327,000	362,000
0921-0000 Office Supplies/Expenses	3,375	2,066	5,449	2,107	4,458	5,000	8,000
0921-8000 Computer Hardware	1,298	2,510	3,096	2,452	-	2,000	6,000
0921-8130 Computer Supplies	281	286	352	520	348	400	400
0921-8152 Rent-Off. Eq.	1,486	1,486	829	-	-	-	-
0921-8162 RM-Computer Hardware	149	22	-	-	-	500	500
0921-8165 Microsoft Enterprise Agreemen	3,186	3,186	3,186	3,305	3,305	3,310	3,300
0921-8209 Diggers Hot Line	32,088	30,494	33,620	40,813	21,567	35,000	35,000
0921-8210 Telephone Service	4,488	4,478	3,765	4,056	2,819	4,000	4,000
0921-8211 Cellular Data Service	3,689	3,409	3,409	3,649	2,076	3,480	3,500
0921-8213 Cellular Telephone Service	2,003	1,608	1,288	856	608	2,300	2,300
0921-8214 Internet Service	-	-	-	-	-	1,050	1,000
0921-8219 Cable TV Service	-	-	376	353	278	360	400
0921-8301 Maintenance and Support	24,045	25,176	25,429	26,072	27,112	33,175	34,000
0921-8302 Consulting	-	-	-	-	2,985	500	2,000
0923-0000 Professional Services	62,030	45,486	58,575	81,530	22,244	55,000	50,000
0923-0001 GIS O/S	37	-	32	-	-	-	-
0923-0003 Audit and Financial Services	15,450	14,900	15,000	15,350	-	15,000	16,000
0923-0011 Inspection Services	40,564	29,219	23,529	35,000	-	35,000	35,000
0923-0020 Rate Study	-	-	-	-	-	4,500	-
0924-0000 Property and Liability Insurance	17,099	16,714	16,737	20,608	-	22,600	22,000
0925-0000 Workers Compensation Ins	20,467	14,378	15,208	19,850	20,136	27,000	30,000
0925-0001 Injuries and Damages	-	893	-	-	-	-	-
0926-8011 Pension VMF	61,603	-	-	-	-	-	-
0926-8013 Health Insurance	243,731	-	-	-	-	-	-
0926-8014 Dental Insurance	12,747	-	-	-	-	-	-
0926-8015 Life Insurance	2,726	-	-	-	-	-	-
0926-8016 OPEB Expense	22,736	23,101	23,424	18,125	-	30,000	20,000
0928-0000 Regulatory Commission Exp	162	-	604	485	-	-	500
0928-0002 Hazardous Waste Fees	410	410	410	410	410	500	500
0930-0000 Misc General Expenses	5,081	2,758	6,398	4,620	4,668	7,000	7,000
0930-0001 Training - Operations	34	308	-	2,682	3,899	500	4,000
0930-0002 Training - GIS	-	-	33	161	-	300	800
0930-0235 Refunds	945	540	900	360	405	800	800
0930-4030 Depreciation	1,564,194	1,605,199	1,672,565	1,682,899	1,260,000	1,680,000	1,770,000
0930-4081 Real Estate Taxes	1,259,422	1,290,385	1,316,613	1,294,564	1,050,000	1,400,000	1,370,000
0930-4082 PSC Remainder Assessment	6,045	5,620	7,416	6,279	-	7,500	6,500
0932-0000 Clearing Transportn.Exp.	-	-	-	-	32,638	50,000	-
0932-0390 Maint Of Gen.Plant	-	-	-	5,674	234	-	-
	3,666,623	3,523,733	3,561,535	3,599,173	2,751,696	3,753,775	3,795,500
EX94 (Debt - Interest Payments)							
0930-4270 Interest on Long-Term Debt	146,329	164,062	176,682	188,171	113,899	205,000	230,000
<i>Inactive Accounts</i>							
EX90 (Wu - Admin. & General)							
0932-0001 Clearing-Deprec.Transport	3,511	-	-	-	-	-	-
	6,642,461	6,725,669	6,937,591	6,925,814	5,006,938	7,200,215	7,377,000

Village of Menomonee Falls
730-000-xxx (Revenues)
As of September 30, 2018

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Thru Sep	2018 Budget	2019 Budget
RE02 (Capital Contributions)							
7785-0002 CIAOC - Developers	1,007,977	494,525	773,893	632,600	-	-	-
7785-0003 CIAOC - Muni	194,482	-	2,003,796	-	-	-	-
	<u>1,202,459</u>	<u>494,525</u>	<u>2,777,689</u>	<u>632,600</u>	<u>-</u>	<u>-</u>	<u>-</u>
RE05 (Charges for Services)							
7550-0000 Penalties-Sewer	83,963	81,568	81,897	80,863	38,578	55,000	80,000
7551-0000 Lannon Services	17,537	17,644	13,216	51,165	3,969	13,000	15,000
7552-0000 Harmony Hills LS Revenue	7,000	7,000	7,000	7,000	-	7,000	7,000
	<u>108,500</u>	<u>106,212</u>	<u>102,113</u>	<u>139,028</u>	<u>42,547</u>	<u>75,000</u>	<u>102,000</u>
RE10 (Property Taxes)							
7002-0000 Intercept.Sewer	300,000	300,000	-	-	-	-	-
RE40 (Intergovernmental)							
7103-0000 Grant Revenues	-	-	299,742	(25,000)	-	-	-
RE55 (Impact Fees)							
7560-0010 Sewer Impact Fee Effect 4/10/	405,928	670,191	618,681	595,912	78,330	600,000	-
7560-0022 Sewer Impact Fees Effect 4/5/1	-	-	-	-	217,566	-	400,000
7561-0000 Refunded Impact Fees Pre 4/1	(1,866)	(1,866)	(1,973)	-	-	(3,000)	-
7561-0010 Refunded Impact Fees Effect 4	-	(2,520)	-	-	-	-	-
	<u>404,062</u>	<u>665,805</u>	<u>616,708</u>	<u>595,912</u>	<u>295,896</u>	<u>597,000</u>	<u>400,000</u>
RE71 (Vmf - Operations & Maint.)							
7520-0100 VMF User Chg-Res	1,368,789	1,375,411	1,366,025	1,387,052	538,996	1,216,000	917,000
7520-0200 VMF User Chg-NCC	423,526	410,621	430,131	442,485	88,527	383,000	143,000
7520-0300 VMF User Chg DCC	13,065	12,868	12,461	11,648	2,310	11,000	3,000
7520-0400 VMF User Chg-NCI	918	1,014	1,195	1,255	476	1,000	1,000
7520-0500 VMF User Chg-DCI	77,345	91,477	96,926	92,509	14,059	86,000	20,000
7520-0600 VMF User Chg-WCI	34,829	41,065	35,320	35,641	4,535	31,000	7,000
7520-0700 VMF User Chg-WCC	47,215	62,672	59,005	87,229	26,290	53,000	36,000
7520-1100 VMF Bkfd Res.User Charge	80,206	82,316	80,903	82,202	33,465	72,000	50,000
7520-1200 VMF Bkfd NCC User Charge	1,894	2,056	1,955	1,942	409	2,000	1,000
7520-2100 VMF Sussex Residential	90,396	100,235	108,441	113,525	43,225	97,000	76,000
7520-2200 VMF Sussex NCC	18,600	15,610	20,833	19,692	1,803	18,000	4,000
	<u>2,156,783</u>	<u>2,195,345</u>	<u>2,213,195</u>	<u>2,275,180</u>	<u>754,095</u>	<u>1,970,000</u>	<u>1,258,000</u>
RE73 (Sewage Treatment User Chg.)							
7500-0100 MMSD-Residential	1,190,863	1,198,262	1,188,223	1,175,022	735,217	680,000	1,186,000
7500-0200 MMSD-NCC	349,588	359,338	376,648	387,721	439,506	216,000	694,000
7500-0300 MMSD-DCC	13,862	14,729	13,656	13,754	12,214	8,000	16,000
7500-0400 MMSD-NCI	1,057	1,171	1,347	1,446	1,305	1,000	2,000
7500-0500 MMSD-DCI	65,546	81,236	109,533	88,011	70,781	63,000	108,000
7500-0600 MMSD-WCI	45,890	56,213	51,114	49,772	30,237	29,000	45,000
7500-0700 MMSD-WCC	58,187	74,550	71,831	108,384	54,941	41,000	78,000
7500-1100 Bkfd User Chg-Res	67,716	69,554	68,294	69,442	54,166	39,000	78,000
7500-1200 Bkfd User Chg-NCC	1,656	1,800	1,710	1,698	1,765	1,000	3,000
7500-2100 Sussex User Chg -Res	76,247	84,639	90,455	95,806	67,775	52,000	111,000
7500-2200 Sussex User Chg-NCC	16,448	13,772	18,418	24,238	30,672	10,000	45,000
	<u>1,887,060</u>	<u>1,955,264</u>	<u>1,991,229</u>	<u>2,015,294</u>	<u>1,498,579</u>	<u>1,140,000</u>	<u>2,366,000</u>
RE74 (Sewage Treatment Cap.Chg.)							
7510-0100 MMSD-Res Cap.Recovery	2,595,344	2,608,163	2,614,987	2,583,931	2,057,798	3,412,000	3,629,000
7510-0200 MMSD-NCC Cap.Recovery	737,600	760,403	796,541	819,392	725,865	1,039,000	1,148,000
7510-0300 MMSD-DCC Cap.Recovery	24,156	23,790	23,036	21,566	22,257	30,000	28,000
7510-0400 MMSD-NCI Cap.Recovery	1,700	1,880	2,216	2,327	2,384	3,000	3,000
7510-0500 MMSD-DCI Cap.Recovery	143,164	169,317	179,400	171,226	162,717	234,000	229,000
7510-0600 MMSD-WCI Cap.Recovery	64,456	75,997	65,366	65,960	59,298	85,000	87,000
7510-0700 MMSD-WCC Cap.Recovery	48,450	48,702	47,026	54,412	51,226	61,000	82,000
7510-1100 Bkfd Res.Cap Recovery	148,737	152,647	149,707	152,437	144,426	195,000	213,000
7510-1200 Bkfd NCC Cap.Recovery	3,508	3,808	3,621	3,597	3,044	5,000	5,000
7510-2100 Sussex Res Cap Recovery	167,660	185,603	198,855	210,188	185,202	259,000	316,000
7510-2200 Sussex NCC Cap Recovery	34,431	28,898	38,565	36,452	25,693	52,000	47,000
	<u>3,969,206</u>	<u>4,059,208</u>	<u>4,119,320</u>	<u>4,121,488</u>	<u>3,439,910</u>	<u>5,375,000</u>	<u>5,787,000</u>

Village of Menomonee Falls
730-000-xxx (Revenues)
As of September 30, 2018

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Thru Sep	2018 Budget	2019 Budget
RE80 (Interest Income)							
7600-0000 Interest Earnings	4,117	4,563	12,656	21,372	26,530	38,000	45,000
7621-0000 Int-Interceptor Sewer Rs	1,070	1,999	6,918	13,651	21,165	21,000	28,000
7621-0001 Int-Sewer Impact Fees	371	517	1,788	3,642	5,727	5,000	7,000
7621-0003 Int-Sewer Impact Fees Effect 4	1,009	1,848	8,191	20,779	36,815	24,000	50,000
7621-0022 Int-Sewer Impact Fees Effect 4	-	-	-	-	456	-	15,000
7622-9501 Int-Fox River Eq.Reserve	104	-	-	-	-	-	-
7622-9502 Int-MenoRiver Eq.Reserve	130	-	-	-	-	-	-
	6,801	8,927	29,553	59,444	90,693	88,000	145,000
RE85 (Miscellaneous)							
7720-0002 Gain/Loss on Disposal	(6,350)	-	-	(27,884)	-	-	-
7720-0000 Sale Of VMF Property	1,700	3,841	-	-	2,675	500	-
7725-0000 Scrap Metal Sales	2,944	1,083	128	-	364	500	500
7750-0000 Misc Rentals	18,000	18,000	18,000	18,000	-	18,000	18,000
7785-0000 SA-Collected	-	7,778	-	-	-	-	-
	16,294	30,702	18,128	(9,884)	3,039	19,000	18,500
	<u>10,051,165</u>	<u>9,815,988</u>	<u>12,167,677</u>	<u>9,804,062</u>	<u>6,124,759</u>	<u>9,264,000</u>	<u>10,076,500</u>

Village of Menominee Falls
730-300-000 (Sanitary Sewer & Maint.)
As of September 30, 2018

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Thru Sep	2018 Budget	2019 Budget
EX10 (Salaries & Wages)							
8000-0000 Salaries	467,334	511,179	485,241	510,836	364,263	579,000	594,000
8001-0000 Overtime	11,986	6,084	11,046	9,038	10,087	10,000	10,000
8001-2000 Vacation Payout	-	2,612	4,328	3,446	1,201	-	-
8001-2002 Comp-Time Payout	-	-	136	40	-	-	-
8002-0000 Part Time Wages	251	4,978	2,879	1,291	909	2,000	1,000
8004-0000 Temporary Help	11,045	7,620	-	-	-	9,000	9,000
8008-0000 Retirement/Severance	-	-	77	-	-	-	12,000
	490,616	532,473	503,707	524,651	376,460	600,000	626,000
EX20 (Fringe Benefits)							
8010-0000 FICA	37,939	34,156	36,189	37,232	27,594	46,000	48,000
8011-0000 Pension-VMF	34,070	31,622	51,875	66,816	25,296	40,000	40,000
8013-0000 Health Insurance	122,012	130,667	133,380	128,453	98,495	152,000	164,000
8013-0001 OPEB Expense	4,075	4,136	4,211	3,032	-	-	5,000
8014-0000 Dental Insurance	6,451	6,625	7,474	7,051	5,245	8,000	8,000
8015-0000 Life Insurance	1,868	1,729	2,005	2,215	1,775	3,000	3,000
8016-0000 Worker's Comp Insurance	2,191	10,314	12,100	13,525	13,587	18,000	19,000
8030-0140 Wage/Bene GF Transfers	9,919	10,779	8,447	5,451	-	10,200	-
8030-0720 Wage/Bene WU Transfers	51,512	61,343	44,697	32,643	29,613	47,000	72,000
	270,037	291,371	300,378	296,418	201,605	324,200	359,000
EX30 (Employee Training/Expense)							
8070-0000 Training & Education	80	-	-	16	650	250	300
8070-0001 Training-Data Base GIS	-	-	33	11	-	-	-
	80	-	33	27	650	250	300
EX40 (Materials And Supplies)							
8100-0000 Office Supplies	513	39	13	48	302	300	500
8100-0010 Postage/Shipping	17,510	17,221	17,805	15,827	14,879	17,500	17,800
8110-0000 Department Supplies	4,094	4,067	3,660	4,491	2,033	500	5,000
8110-0100 Small Equip./Tools	1,389	607	2,696	3,171	1,054	1,000	1,500
8110-1111 Payment Processing Service F	10,348	13,757	15,877	15,237	11,396	16,000	18,000
8110-3002 Mainline Cons/Repair	9,090	2,200	3,595	920	90,485	5,000	5,000
8110-3005 Monitoring Equipment	12,067	15,528	19,454	19,093	6,869	9,500	10,000
8110-3020 Supplies Shared WU	-	219	(187)	4,050	-	10,000	10,000
8130-0000 Computer Supplies	514	649	317	623	491	500	500
8170-4000 Gas & Diesel Fuel	20,076	14,188	9,552	7,662	5,150	12,000	10,000
8182-1300 Manhole Repair VMF	9,111	13,351	14,591	14,164	5,270	12,000	10,000
8182-1310 Main Repair	3,381	8,553	10,912	12,506	4,025	12,000	12,000
	88,093	90,379	98,285	97,792	141,954	96,300	100,300
EX44 (Repair/Maintenance)							
8160-8002 RM-Cabling	-	-	-	-	-	500	2,000
8162-2000 RM-Building	1,831	1,951	5,503	2,646	291	2,000	2,000
8162-2530 RM-Lift Station	35,508	27,264	37,647	49,439	24,562	26,000	30,000
8162-3000 RM-Equipment	3,410	6,818	3,740	6,012	9,452	8,000	8,000
8162-4000 RM-Vehicles	3,404	2,078	6,097	3,650	3,292	3,000	3,000
8162-4100 RM-Radio Equip.	-	-	-	-	-	500	-
8162-7000 RM-TV Monitoring	4,197	1,284	286	-	-	6,850	5,000
8162-8000 RM-Computer Hardware	149	145	-	-	-	500	500
8182-1303 Private Lateral Repairs	-	-	299,973	(24,291)	-	-	-
8300-3001 Sanitary Sewer & Maintenance	4,157	18,757	274	-	-	-	-
	52,656	58,297	353,520	37,456	37,597	47,350	50,500
EX45 (Lease/Rent Expense)							
8152-6000 Rent-Off.Eq.	1,486	1,486	829	-	-	1,500	-
EX47 (Property & Equipment)							
8190-8000 Computer Hardware	1,298	3,273	4,428	688	-	10,700	6,000
8190-8001 GIS	37	-	144	-	-	200	-
8190-8100 Computer Software	818	8,820	3,500	-	-	6,800	-
	2,153	12,093	8,072	688	-	17,700	6,000

Village of Menomonee Falls
730-300-000 (Sanitary Sewer & Maint.)
As of September 30, 2018

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Thru Sep	2018 Budget	2019 Budget
EX50 (Utilities)							
8200-0010 Light/Power	1,741	1,383	1,327	1,437	1,074	2,000	2,000
8200-0020 Heat (Gas & Oil)	10,429	6,102	6,880	6,090	4,901	10,000	10,000
8200-0030 Water/Sewer VMF	917	484	190	204	-	600	600
8200-3001 Lift Station Power	28,092	24,876	26,068	25,025	19,343	26,600	27,500
8210-0000 Telephone Service	897	854	856	901	589	1,100	1,100
8212-0001 Cellular Data Service	1,845	1,704	1,704	1,824	1,038	1,740	1,700
8212-0003 Cellular Telephone Service	476	431	389	361	249	600	600
8212-0004 Internet Service	-	-	-	-	-	450	500
8212-0010 Cable TV Service	-	-	376	353	278	360	400
	44,397	35,834	37,790	36,195	27,472	43,450	44,400
EX60 (Contractual Services)							
8160-5000 Microsoft Enterprise Agreements	1,080	1,080	1,080	1,117	1,117	1,125	1,100
8182-1301 Manhole Repair Contractor	-	-	-	1,925	-	-	-
8182-1305 Interceptor Maint - Lannon	16,505	14,778	15,414	11,550	7,343	20,000	20,000
8182-1315 Interceptor Maint - Brookfield	6,475	9,620	12,698	7,962	5,557	8,000	9,400
8300-1401 Engineering Services	4,122	4,044	10,986	4,640	550	11,000	10,000
8300-1901 Audit/Acctg. Serv.	7,250	7,300	6,650	6,700	-	7,500	7,000
8300-5001 Consulting Services	456	-	-	11,826	-	12,500	12,500
8301-0000 IT Maint/Support	24,905	26,029	27,146	27,451	28,319	31,375	35,000
8302-0000 Consulting	-	-	500	-	2,931	-	-
	60,793	62,851	74,474	73,171	45,817	91,500	95,000
EX70 (Other Operating)							
8110-3022 Meter Depr.From WU 50%	88,731	89,956	89,884	89,648	67,500	90,000	90,000
8110-3024 R.O.I. Meters-WU 50%	66,668	72,298	73,243	69,405	-	75,000	75,000
8110-3025 Sussex Reserve Cap Assess	5,187	11,088	3,341	17,884	12,596	15,000	15,000
8209-0000 Diggers Hot Line	31,943	29,984	33,378	32,996	21,734	35,000	37,500
8300-6005 Intergov Special Assessments	-	3,002	-	-	-	-	-
8436-0000 Uncollectible Accounts	6,347	2,961	637	3,207	-	5,000	3,000
8950-0000 Depreciation Expense	1,324,354	1,332,508	1,347,409	1,322,559	1,057,500	1,410,000	1,380,000
8950-0050 Amortization - CWF	252,152	252,152	252,152	252,152	-	252,000	252,000
	1,775,382	1,793,949	1,800,044	1,787,851	1,159,330	1,882,000	1,852,500
EX72 (Other Non-Operating)							
8152-1001 Rent-501(c)(3)	18,000	18,000	18,000	18,000	-	18,000	18,000
EX75 (Insurances)							
8610-0000 Liability Insurance	3,627	4,105	3,491	4,254	-	4,600	4,300
Inactive Accounts							
EX60 (Contractual Services)							
8300-1401 Engineering Services	933	1,192	-	-	-	-	-
	<u>2,808,253</u>	<u>2,902,030</u>	<u>3,198,623</u>	<u>2,876,503</u>	<u>1,990,885</u>	<u>3,126,850</u>	<u>3,156,300</u>

Village of Menomonee Falls
730-320-000 (Sewage Treatment)
As of September 30, 2018

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Thru Sep	2018 Budget	2019 Budget
EX05 (Sewage Treatment User Chg)							
8320-0000 MMSD-User Charge	1,753,988	1,877,984	1,920,964	1,966,952	1,219,583	2,201,000	2,287,400
8330-0000 Bkfd User Charge	56,884	56,255	48,523	44,177	16,997	77,700	52,500
8340-0000 Sussex User Charge	80,013	107,063	93,944	148,351	79,071	102,000	106,500
	1,890,885	2,041,302	2,063,431	2,159,480	1,315,651	2,380,700	2,446,400

EX06 (Sewage Treatment Cap.Chg.)

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Thru Sep	2018 Budget	2019 Budget
8325-0000 MMSD-Capital Charge	5,378,410	5,256,687	4,530,657	5,642,376	5,686,984	5,375,000	5,124,700
8335-0000 Bkfd Capital Charge	26,370	57,836	22,998	28,305	9,616	6,100	34,600
8303-0000 Lannon Interceptor Sewer	-	-	-	13,635	-	-	-
	5,404,780	5,314,523	4,553,655	5,684,316	5,696,600	5,381,100	5,159,300
	<u>7,295,665</u>	<u>7,355,825</u>	<u>6,617,086</u>	<u>7,843,796</u>	<u>7,012,251</u>	<u>7,761,800</u>	<u>7,605,700</u>

730-910-000 (Other Uses Of Funds)

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Thru Sep	2018 Budget	2019 Budget
EX92 (Bond Issue Expenditures)							
8800-0000 Bond Expenses	110	100	250	250	-	250	300
EX94 (Debt - Interest Payments)							
8850-0000 Interest on Long-Term Debt	56,043	48,995	41,621	35,585	16,817	31,000	26,000
8899-0000 Int on Muni Advance	8,773	7,087	5,367	3,614	-	1,800	-
	<u>64,816</u>	<u>56,082</u>	<u>46,988</u>	<u>39,199</u>	<u>16,817</u>	<u>32,800</u>	<u>26,000</u>

Village of Menomonee Falls
740-000-xxx (Revenues)
As of September 30, 2018

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Thru Sep	2018 Budget	2019 Budget
RE02 (Capital Contributions)							
7785-0002 CIAOC - Developers	957,724	469,790	894,076	304,702	-	-	-
7785-0003 CIAOC - Muni	476,074	102,387	1,341,442	277,202	-	-	-
	<u>1,433,798</u>	<u>572,177</u>	<u>2,235,518</u>	<u>581,904</u>	<u>-</u>	<u>-</u>	<u>-</u>
RE10 (Property Taxes)							
7000-0000 RE/PP Taxes	931,250	931,250	931,250	931,250	931,000	931,000	931,000
RE50 (Licenses And Permits)							
7240-0000 Erosion Control Permits	27,033	37,563	42,091	43,098	31,415	41,000	40,000
7240-0020 Storm Water Permit Fees	1,600	2,650	3,750	2,450	3,400	3,500	4,000
	<u>28,633</u>	<u>40,213</u>	<u>45,841</u>	<u>45,548</u>	<u>34,815</u>	<u>44,500</u>	<u>44,000</u>
RE80 (Interest Income)							
7600-0000 Interest Earnings	1,708	982	3,922	7,752	11,094	11,700	25,000
RE85 (Miscellaneous)							
7720-0002 Gain/Loss on Disposal	(4,172)	(145)	(18,874)	(212,207)	-	-	-
7765-0000 Stormwater Conference Reven	400	400	400	100	-	300	-
7776-0000 River Clean-Up Revenue	600	600	600	900	-	600	-
	<u>(3,172)</u>	<u>855</u>	<u>(17,874)</u>	<u>(211,207)</u>	<u>-</u>	<u>900</u>	<u>-</u>
	<u><u>2,392,217</u></u>	<u><u>1,545,477</u></u>	<u><u>3,198,657</u></u>	<u><u>1,355,247</u></u>	<u><u>976,909</u></u>	<u><u>988,100</u></u>	<u><u>1,000,000</u></u>

Village of Menominee Falls
740-330-000 (Operations & Maintenance)
As of September 30, 2018

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Thru Sep	2018 Budget	2019 Budget
EX10 (Salaries & Wages)							
8000-0000 Salaries	173,465	188,353	128,330	139,242	100,739	143,000	144,000
8001-0000 Overtime	259	264	97	193	57	-	200
8001-2000 Vacation Payout	-	1,191	2,026	1,399	248	-	-
8008-0000 Retirement/Severance	-	-	38	-	-	-	6,000
	173,724	189,808	130,491	140,834	101,044	143,000	150,200
EX20 (Fringe Benefits)							
8010-0000 FICA	12,542	13,461	9,326	9,770	7,360	11,000	11,000
8011-0000 Pension-VMF	12,048	12,725	34,250	16,325	6,773	10,000	10,000
8013-0000 Health Insurance	25,648	35,506	27,327	28,535	22,400	31,000	33,000
8013-0001 OPEB Expense	1,638	1,172	658	642	-	2,040	5,000
8014-0000 Dental Insurance	1,368	1,831	1,602	1,564	1,190	2,000	2,000
8015-0000 Life Insurance	379	438	386	429	356	1,000	1,000
8016-0000 Worker's Comp Insurance	(859)	3,712	2,232	2,524	2,575	3,000	4,000
8030-0140 Wage/Bene GF Transfers	34,915	44,616	39,382	78,811	-	94,000	94,000
	87,679	113,461	115,163	138,600	40,654	154,040	160,000
EX30 (Employee Training/Expense)							
8070-0000 Training & Education	40	110	40	179	36	400	300
EX40 (Materials And Supplies)							
8100-0225 Recording Fees	-	-	-	30	-	-	-
8110-0000 Department Supplies	641	500	-	101	-	500	300
8110-3200 Stormwater Conference Expen	207	214	390	70	-	400	-
8110-3500 River Cleanup Expense	595	597	598	764	769	800	-
8110-4004 Erosion Control Materials	-	-	-	12	-	-	-
8170-4000 Gas & Diesel Fuel	5,616	3,585	4,496	5,413	1,888	4,500	5,000
8182-1405 Storm Sewer Maintenance	4,728	767	34,518	5,123	-	1,000	5,000
	11,787	5,663	40,002	11,513	2,657	7,200	10,300
EX44 (Repair/Maintenance)							
8162-3000 R&M - Equipment	2,929	99	834	308	275	1,000	800
EX50 (Utilities)							
8212-0001 Cellular Data Service	520	480	480	520	280	500	500
EX60 (Contractual Services)							
8300-1401 Engineering Services	-	-	2,137	3,000	-	6,500	5,000
8300-1901 Audit/Acctg. Serv.	3,900	3,550	3,600	3,650	-	5,000	4,000
8300-5001 Consulting Services	-	-	-	16,871	654	21,000	15,000
	3,900	3,550	5,737	23,521	654	32,500	24,000
EX70 (Other Operating)							
8110-4006 Storm Watr.Dischg.Permit	5,000	6,500	6,500	6,500	6,500	6,500	6,500
8209-0000 Diggers Hot Line	4,501	4,509	5,021	5,460	3,420	6,000	6,000
8950-0000 Depreciation Expense	603,979	612,450	665,540	676,482	498,750	665,000	740,000
	613,480	623,459	677,061	688,442	508,670	677,500	752,500
	894,059	936,630	969,808	1,003,917	654,270	1,016,140	1,098,600

Village of Menomonee Falls
740-335-000 (Public Works Activities)
As of September 30, 2018

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Thru Sep	2018 Budget	2019 Budget
EX40 (Materials And Supplies)							
8700-0000 Leaf Collection	32,443	13,428	38,500	37,390	-	30,000	30,000
8705-0000 Sweeping	2,209	4,998	16,094	3,664	17,499	7,500	7,500
8715-0000 CB & MH Repair	14,111	4,504	10,865	7,873	1,705	5,000	5,000
8720-0000 Curb & Gutter	(106)	15	1,038	34	2,436	500	500
8725-0000 Frozen Culverts	-	-	-	-	-	200	200
8735-0000 Culverts/Ditching	5,960	16,951	(35,829)	17,569	4,120	14,000	14,000
8740-0000 Erosion Control	3,930	3,869	9,228	6,040	3,441	10,000	8,000
8745-0000 Detention Basin Maint.	-	-	850	-	-	1,000	1,000
8760-0000 Illicit Discharge	-	593	(150)	-	-	500	500
8770-0000 Public Education	3,777	4,446	4,525	3,599	2,867	5,000	4,200
8775-0000 Storm Sewer Monitoring/Samp	-	4	9	4	-	1,000	500
	62,324	48,808	45,130	76,173	32,068	74,700	71,400
EX45 (Lease/Rent Expense)							
8152-3000 Rent - Equipment	-	-	-	-	-	50,000	50,000
EX51 (DPW Activities)							
8700-0001 Leaf Collection Labor	71,167	74,555	75,516	85,909	6,884	80,000	80,000
8705-0001 Sweeping Labor	39,347	44,298	27,950	31,972	15,839	37,000	37,000
8710-0001 Catch Basin Clean Labor	11,683	12,178	9,869	17,027	1,579	13,000	13,000
8715-0001 CB & MH Repair Labor	28,612	35,021	40,791	33,869	6,299	20,000	20,000
8720-0001 Curb & Gutter Labor	-	-	-	-	-	700	-
8725-0001 Frozen Culverts Labor	2,026	844	-	1,831	511	700	-
8730-0001 Roadside Debris Labor	1,601	1,015	-	-	-	7,500	-
8735-0001 Culverts/Ditching Labor	107,390	118,418	65,865	73,316	9,215	80,000	80,000
8736-0001 Ditch/Detention Pond Mowing	23,018	9,225	49,609	46,898	7,994	22,000	22,000
8740-0001 Erosion Control Labor	-	339	1,350	-	-	700	-
8745-0001 Detention Basin M. Labor	-	956	2,825	-	-	1,400	-
8750-0001 Waste Oil Program Labor	-	281	-	-	-	-	-
8755-0001 Haz Waste Disposal Labor	-	-	-	454	-	-	-
8760-0001 Illicit Discharge Labor	-	-	-	-	-	500	-
8765-0001 Invest/Elimin. Labor	221	394	112	-	-	4,500	-
	285,065	297,524	273,887	291,276	48,321	268,000	252,000
	347,389	346,332	319,017	367,449	80,389	392,700	373,400

740-910-000 (Other Uses Of Funds)

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Thru Sep	2018 Budget	2019 Budget
EX66 (Debt Service)							
8850-0004 Amort of Discount/(Premium)	(5,756)	(5,756)	(5,756)	(5,756)	-	(6,000)	(6,000)
EX92 (Bond Issue Expenditures)							
8800-0000 Bond Expenses	854	815	695	694	694	1,000	700
EX94 (Debt - Interest Payments)							
8801-0000 Interest on Long-Term Debt	121,640	109,852	96,635	83,195	39,152	71,000	53,000
8801-0100 Int on Advance-General Fund	4,076	-	-	-	-	-	-
8801-0605 Int on Muni Advance	-	-	14,239	25,562	-	40,000	62,000
	125,716	109,852	110,874	108,757	39,152	111,000	115,000