



Wisconsin

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**2024  
Approved Budget**

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# **VILLAGE OF MENOMONEE FALLS**

## **2024 BUDGET**

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# **Chapter 1**

## **BUDGET OVERVIEW**

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## DIRECTORY OF VILLAGE OFFICIALS

<b>Village Board:</b>	<b>Title</b>	<b>Term Expiration</b>
Jeremy Walz	President	April 2024
Katie Kress	Trustee	April 2026
Brad Jubber	Trustee	April 2026
Ann Lessila	Trustee	April 2026
Joel Stueland	Trustee	April 2025
Steve Taggart	Trustee	April 2025
Paul Tadda	Trustee	April 2025

**Administration:**

	<b>Title</b>
Mark Fitzgerald	Village Manager
Arlyn Johnson	Assistant Village Manager, Director of Public Works
Adam Koenings	Village Attorney
Amy Dishinger	Clerk
Valerie Emrich	Interim Treasurer

**Certified Public Accountants:**

Baker Tilly US, LLP, Milwaukee, Wisconsin

**Bond Counsel:**

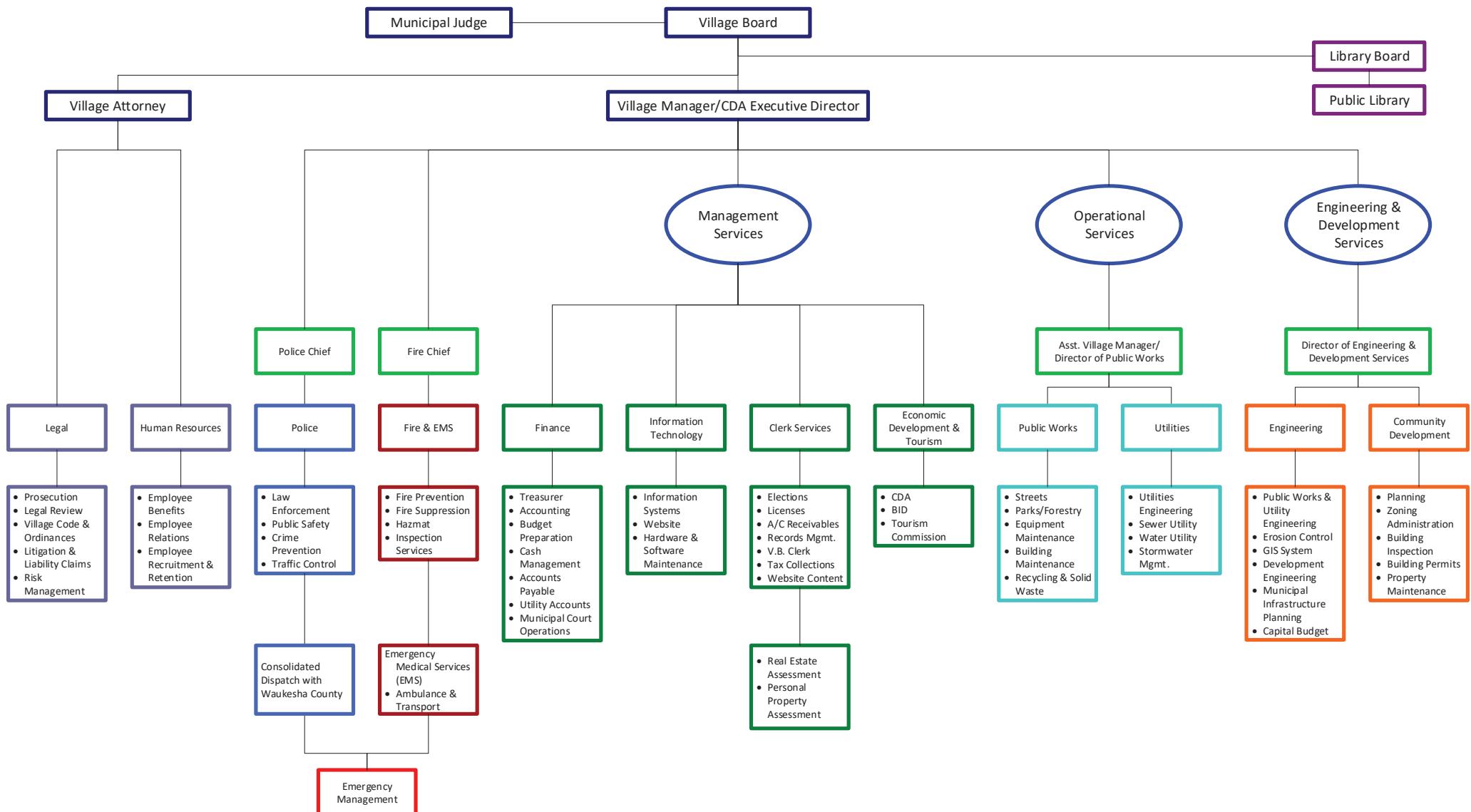
Quarles & Brady, Milwaukee, Wisconsin

**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, 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.

### **SOLID WASTE FUND**

Contains revenues and expenses relating to garbage & recycling collection.

### **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

	<b>2021 ACTUAL</b>	<b>2022 ACTUAL</b>	<b>2023 BUDGET</b>	<b>2023 ESTIMATE</b>	<b>2024 BUDGET</b>	<b>% Change</b>
<b>REVENUES</b>						
Property taxes	19,498,133	19,671,131	19,582,000	19,582,000	<b>22,563,000</b>	15%
Intergovernmental	3,854,404	4,277,192	4,243,500	4,243,500	<b>7,391,100</b>	74%
Public charges for services	1,895,977	2,163,583	2,855,300	2,855,300	<b>2,785,600</b>	(2%)
Water Utility payment in lieu of tax	1,152,198	1,129,120	1,300,000	1,300,000	<b>1,300,000</b>	-
Debt proceeds	7,418	-	-	-	-	-
Licenses and permits	1,072,526	1,317,321	1,205,000	1,205,000	<b>1,261,800</b>	5%
Miscellaneous	764,565	912,685	502,900	746,100	<b>1,425,500</b>	183%
Fines and penalties	661,333	592,686	669,900	669,900	<b>619,900</b>	(7%)
Other taxes	397,843	677,971	360,000	360,000	<b>521,700</b>	45%
<b>Total revenues</b>	<b>29,304,397</b>	<b>30,741,689</b>	<b>30,718,600</b>	<b>31,498,200</b>	<b>37,868,600</b>	23%
<b>EXPENDITURES</b>						
Public Safety	17,717,632	18,937,262	19,619,450	20,155,850	<b>23,154,000</b>	18%
Public Works	3,507,035	4,191,810	4,524,500	4,524,500	<b>7,413,000</b>	64%
General Government	4,127,706	4,654,383	4,743,450	4,743,450	<b>5,138,500</b>	8%
Conservation and Development	917,469	877,561	847,000	847,000	<b>821,300</b>	(3%)
Culture & Recreation	1,029,653	1,077,746	1,227,400	1,227,400	<b>1,341,800</b>	9%
Transfer to other funds	2,007,163	910,429	-	-	-	-
<b>Total expenditures</b>	<b>29,306,658</b>	<b>30,649,191</b>	<b>30,961,800</b>	<b>31,498,200</b>	<b>37,868,600</b>	22%
Net revenue surplus (deficit)	(2,261)	92,498	(243,200)	-	-	(100%)
<b>Fund Balance, beginning of year</b>	<b>10,514,240</b>	<b>10,511,979</b>	<b>10,604,477</b>	<b>10,604,477</b>	<b>10,604,477</b>	-
<b>Fund Balance, end of year</b>	<b>10,511,979</b>	<b>10,604,477</b>	<b>10,361,277</b>	<b>10,604,477</b>	<b>10,604,477</b>	2%

# 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. In 2024, there are additional expenses that will move to the debt levy in 2025.

	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Estimate</b>	<b>2024 Budget</b>
<b>Fund Balance</b>				
Nonspendable	2,759,237	2,206,238	2,500,000	2,500,000
Unassigned	7,752,742	8,398,239	8,104,477	8,104,477
	<b>10,511,979</b>	<b>10,604,477</b>	<b>10,604,477</b>	<b>10,604,477</b>
<b>Expenditures</b>				
Total Expenditures	\$ 27,299,495	\$ 29,738,762	\$ 31,498,200	\$ 37,868,600
Amount needed per month	<b>2,274,958</b>	<b>2,478,230</b>	<b>2,624,850</b>	<b>3,155,717</b>
<b>Working Capital</b>				
Unassigned fund balance	\$ 7,752,742	\$ 8,398,239	\$ 8,104,477	\$ 8,104,477
Divided by monthly needs	<b>2,274,958</b>	<b>2,478,230</b>	<b>2,624,850</b>	<b>3,155,717</b>
<b>Months of working capital</b>	<b>3.4</b>	<b>3.4</b>	<b>3.1</b>	<b>2.6</b>

## PROPERTY TAX HISTORY

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### **TOTAL LEVY**

<b>2020 for 2021</b>	<b>2021 for 2022</b>	<b>2022 for 2023</b>	<b>Property taxes:</b>	<b>2023 for 2024</b>	<b>Change</b>
\$ 19,498,133	\$ 19,671,131	\$ 19,582,000	General Operations	\$ 22,563,000	15.2%
2,525,000	2,525,000	2,525,000	Debt Service	2,525,000	-
1,549,000	1,631,000	1,713,000	Library Operations	1,711,000	(0.1%)
272,000	288,000	295,000	Library Building Maintenance	314,000	6.4%
931,000	931,000	931,000	Storm Water Utility	-	(100.0%)
<b>\$ 24,775,133</b>	<b>\$ 25,046,131</b>	<b>\$ 25,046,000</b>		<b>\$ 27,113,000</b>	<b>8.3%</b>

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### **TAX RATES** *(per thousand of assessed value)*

<b>2020 for 2021</b>	<b>2021 for 2022</b>	<b>2022 for 2023</b>	<b>Property taxes:</b>	<b>2023 for 2024</b>	<b>Change</b>
\$ 4.15	\$ 4.15	\$ 4.15	General Operations	\$ 3.21	(22.8%)
0.50	0.50	0.50	Debt Service	0.33	(33.6%)
0.31	0.32	0.32	Library Operations	0.23	(29.7%)
0.05	0.05	0.05	Library Building Maintenance	0.04	(17.4%)
0.19	0.18	0.18	Storm Water Utility	-	(100.0%)
<b>\$ 5.20</b>	<b>\$ 5.20</b>	<b>\$ 5.20</b>		<b>\$ 3.80</b>	<b>(26.9%)</b>

The Village's total tax levy supports the General Fund, Debt Service, Library and Library Building Maintenance. Beginning in 2024, the Storm Utility is being funded by user fees.

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**

	01/01/20 2020 for 2021	01/01/21 2021 for 2022	01/01/22 2022 for 2023	01/01/23 2023 for 2024
All valuation except TID Districts	5,367,307,000	5,829,023,100	6,534,279,000	7,307,647,500
TID #6 - Main Street Corridor	19,956,200	28,274,800	47,920,500	58,725,600
TID #7 - First Park	29,570,700	27,713,000	32,085,800	40,169,700
TID #8 - Falls Parkway	104,646,600	111,245,100	124,788,400	147,145,800
TID #9 - Village Centre/Appleton Ave	27,542,600	37,320,200	53,973,600	65,024,800
TID #10 - Woodland Prime	28,774,800	45,500,900	62,161,500	69,814,200
TID #11 - Wacker Neuson	3,745,100	3,302,900	3,261,300	3,733,000
TID #12 - Lilly Road Industrial	31,357,000	30,787,500	35,454,700	44,004,200
TID #13 - Flint Dr - DRS	8,006,500	31,154,500	38,124,000	50,705,800
TID #14 - Glenroy	114,900	5,924,600	7,223,300	8,140,000
TID #15 - Mill Road Landfill	-	-	-	-
	<u>5,621,021,400</u>	<u>6,150,246,600</u>	<u>6,939,272,100</u>	<u>7,795,110,600</u>

## **EQUALIZED AND ASSESSED VALUES AND COMPARABLE TAX RATES**

Valuation Yr for Budget Yr	Equalized Value	Assessed Value	Per \$1,000	\$ Change	% Change
2023 for 2024	7,795,110,600	7,603,803,413	3.80	(1.40)	(26.9%)
2022 for 2023	6,939,272,100	5,107,201,955	5.20	-	-
2021 for 2022	6,150,246,600	5,077,866,690	5.20	-	-
2020 for 2021	5,621,021,400	4,984,826,010	5.20	-	-
2019 for 2020	5,289,929,600	4,892,430,140	5.20	(0.03)	(0.6%)
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	-	-

# 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.

	<b>01/01/22</b>	<b>01/01/23</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>
Full Equalized Value	6,939,272,100	7,795,110,600
x Statutory limit %	5.00%	5.00%
Calculated debt limit	\$346,963,605	\$389,755,530
Less total general obligation debt	83,775,000	80,680,000
Remaining allowable debt under State Statute limitation	263,188,605	309,075,530
Conservative amount - 60% of allowable limit	208,178,163	233,853,318
Remaining allowable debt capacity using conservative limit	<u>124,403,163</u>	<u>153,173,318</u>

## ***Long-Term Debt Obligations by Funding Source***

	<b>12/31/20</b>	<b>12/31/21</b>	<b>12/31/22</b>	<b>12/31/23</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ESTIMATE</b>
<b>General Obligation Debt</b>				
Tax increment financing	48,305,000	46,205,000	47,130,000	45,125,000
Tax levy	15,385,904	16,237,951	18,110,000	14,245,000
Landfill tipping fees	12,015,000	8,890,000	7,230,000	5,765,000
Utility service charges	10,255,000	11,095,000	11,305,000	12,235,000
Impact Fees	1,120,000	1,120,000	-	2,670,000
Tourism	-	-	-	640,000
Special assessments	<u>35,000</u>	<u>10,000</u>	<u>-</u>	<u>-</u>
	<u>87,115,904</u>	<u>83,557,951</u>	<u>83,775,000</u>	<u>80,680,000</u>
<b>Other Village Debt:</b>				
Clean Water Fund Loans - Utility	797,926	692,355	684,094	473,077
	<u>797,926</u>	<u>692,355</u>	<u>684,094</u>	<u>473,077</u>
	<u>87,913,830</u>	<u>84,250,306</u>	<u>84,459,094</u>	<u>81,153,077</u>

## OUTSTANDING DEBT INFORMATION

Projected 12/31/23	Average Coupon Rate	Issue Amount	Final Maturity	First Callable	Issue Title	Purpose
<b><u>General Obligation Debt</u></b>						
1,495,000	2.91%	4,920,000	2024	06/01/22	GO Promissory Notes	2014 Capital Budget (Levy, WU, 605)
6,250,000	4.00%	8,450,000	2030	05/01/24	TID #6 GO Refunding Notes	Refinance portion 2010 Issuance (Hotel Debt)
2,900,000	3.11%	4,300,000	2025	03/01/23	GO Promissory Notes (series 2015B)	TID #8 funding
5,150,000	2.95%	7,850,000	2025	03/01/23	GO Promissory Notes (series 2015C)	TID #8 funding
1,570,000	2.86%	3,110,000	2025	05/01/23	GO Promissory Notes (series 2015D)	2015 Capital Budget (Levy, WU)
1,440,000	2.00%	3,190,000	2026	05/01/24	GO Promissory Notes (series 2016A)	2016 Capital Budget
1,000,000	2.00%	2,500,000	2026	06/01/24	GO Promissory Notes (series 2016D)	Public Infrastructure in TID #8
6,050,000	2.99%	7,425,000	2033	06/01/28	GO Promissory Bonds (series 2016E)	Refinance 2013 Issuance (TID #8)
6,700,000	2.64%	14,935,000	2027	06/01/25	GO Promissory Notes (series 2017B)	2017 Capital Budget (w/ DPW Facility)
1,960,000	3.00%	3,340,000	2028	06/01/26	GO Promissory Notes (series 2018A)	2018 Capital Budget (Levy, WU)
1,200,000	3.28%	2,030,000	2029	02/01/26	GO Promissory Notes (series 2019A)	2019 Capital Budget (Cap Proj)
3,715,000	2.88%	4,350,000	2039	02/01/27	GO Bonds (series 2019B)	2019 Cap Bud (Water), Refunds (TID 6, 12)
17,445,000	2.79%	18,435,000	2038	09/01/28	Taxable GO Bonds (series 2019C)	2019 DRS Elec (TID 13), Refunds (TID 6, 10, 11), Aerial platform fire truck
2,175,000	2.13%	3,270,000	2030	02/01/26	GO Promissory Notes (series 2020A)	2020 Capital Budget (Water)
1,235,000	2.00%	1,460,000	2040	02/01/29	GO Bonds (series 2020B)	2021 Capital Budget/Park Project
2,850,000	1.67%	3,150,000	2031	02/01/29	GO Promissory Notes (series 2021A)	2021 Water Proj/Ref 2013 Water/Storm Bonds
3,000,000	2.00%	3,400,000	2041	02/01/30	GO Bonds (series 2021B)	2022 Capital Budget/Park Project
5,785,000	2.00%	6,190,000	2032	02/01/30	GO Promissory Notes (series 2022A)	2022 Water Proj
1,250,000	2.00%	1,350,000	2035	02/01/31	GO Bonds (series 2022B)	2022 Comm Devel TID 8 & 10
2,435,000	3.55%	2,645,000	2039	02/01/39	Taxable GO Bonds (series 2022C)	2023 Capital Budget, Parks, TID 8 & TID 10
2,645,000	4.00%	2,655,000	2033		GO Promissory Notes (series 2023A)	2023 Capital Budget (Water)
2,430,000	4.00%	2,430,000	2043		GO Bonds (series 2023B)	
<b>80,680,000</b>						
<b><u>Utility Revenue Bonds</u></b>						
473,077	2.55%	1,877,778	2027	No Call	1995 Clean Water Fund Loan	For sewerage treatment plant capacity in Sussex
<b>\$ 81,153,077</b>						

**LONG-TERM DEBT  
PRINCIPAL MATURITIES**

(ALL FUNDS)

Year	General Fund	Special Revenue Fund	Tourism Fund	Special Assessments Fund	Debt Service	Municipal Facilities & Equipmt	TID #6	TID #8	TID #9	TID #10	TID #11	TID #12	TID #13	TID #14	Water Utility	Sewer Utility	Storm Water Utility	Total
2024	-	295,000	70,000	-	2,675,000	1,380,000	890,000	1,425,000	50,000	175,000	45,000	215,000	100,000	5,000	1,235,000	113,845	55,000	8,728,845
2025	-	300,000	70,000	-	2,115,000	1,315,000	940,000	8,225,000	50,000	540,000	50,000	215,000	100,000	10,000	1,265,000	116,745	55,000	15,366,745
2026	-	305,000	70,000	-	1,830,000	1,350,000	990,000	850,000	50,000	1,040,000	50,000	225,000	100,000	10,000	1,345,000	119,719	55,000	8,389,719
2027	-	310,000	70,000	-	1,705,000	1,370,000	1,015,000	830,000	50,000	1,240,000	50,000	235,000	100,000	10,000	1,255,000	122,768	55,000	8,417,768
2028	-	310,000	70,000	-	1,510,000	70,000	1,075,000	855,000	50,000	1,540,000	50,000	235,000	100,000	10,000	1,250,000	-	60,000	7,185,000
2029	-	315,000	70,000	-	1,325,000	70,000	1,145,000	880,000	50,000	2,040,000	50,000	235,000	100,000	10,000	500,000	-	60,000	6,850,000
2030	-	315,000	70,000	-	985,000	70,000	1,220,000	905,000	50,000	2,545,000	50,000	240,000	115,000	10,000	510,000	-	60,000	7,145,000
2031	-	320,000	75,000	-	795,000	70,000	255,000	930,000	50,000	2,595,000	55,000	130,000	125,000	10,000	515,000	-	60,000	5,985,000
2032	-	200,000	75,000	-	510,000	70,000	170,000	990,000	55,000	2,720,000	-	135,000	125,000	10,000	515,000	-	60,000	5,635,000
2033	-	-	-	-	210,000	-	190,000	1,000,000	-	45,000	-	140,000	125,000	-	515,000	-	65,000	2,290,000
2034	-	-	-	-	-	-	-	120,000	-	45,000	-	145,000	120,000	-	475,000	-	-	905,000
2035	-	-	-	-	-	-	-	120,000	-	45,000	-	150,000	140,000	-	470,000	-	-	925,000
2036	-	-	-	-	-	-	-	120,000	-	45,000	-	-	140,000	-	365,000	-	-	670,000
2037	-	-	-	-	-	-	-	120,000	-	-	-	-	140,000	-	370,000	-	-	630,000
2038	-	-	-	-	-	-	-	120,000	-	-	-	-	140,000	-	375,000	-	-	635,000
2039	-	-	-	-	-	-	-	120,000	-	-	-	-	-	-	365,000	-	-	485,000
2040	-	-	-	-	-	-	-	-	-	-	-	-	-	-	325,000	-	-	325,000
2041	-	-	-	-	-	-	-	-	-	-	-	-	-	-	260,000	-	-	260,000
2042	-	-	-	-	-	-	-	-	-	-	-	-	-	-	160,000	-	-	160,000
2043	-	-	-	-	-	-	-	-	-	-	-	-	-	-	165,000	-	-	165,000
Total	-	2,670,000	640,000	-	13,660,000	5,765,000	7,890,000	17,610,000	455,000	14,615,000	400,000	2,300,000	1,770,000	85,000	12,235,000	473,077	585,000	81,153,077
Primary Revenue Source	General Property Taxes	Special Revenue	Tourism Revenue	Special Assessments	General Property Taxes	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 Revenue Fund	Tourism Fund	Special Assessments Fund	Debt Service	Municipal Facilities & Equipmt	TID #6	TID #8	TID #9	TID #10	TID #11	TID #12	TID #13	TID #14	Water Utility	Sewer Utility	Storm Water Utility	Total
2024	-	64,060	17,800	-	357,435	129,540	283,748	545,412	12,650	410,268	10,383	62,570	52,425	4,407	337,675	10,599	11,150	2,310,120
2025	-	57,160	16,050	-	272,585	90,140	248,048	390,741	11,400	405,298	9,393	56,540	50,225	3,400	284,560	7,663	10,050	1,913,252
2026	-	49,185	13,950	-	216,940	60,870	210,323	248,223	9,900	391,798	8,243	50,308	47,925	3,000	251,831	4,652	8,950	1,576,096
2027	-	41,085	11,850	-	167,470	27,800	169,923	221,948	8,400	364,798	6,993	43,458	45,425	2,600	220,268	1,563	7,850	1,341,428
2028	-	32,935	9,750	-	123,720	9,450	127,666	194,666	6,900	331,598	5,693	36,888	42,825	2,200	186,448	-	6,700	1,117,438
2029	-	24,735	7,650	-	86,408	7,350	84,910	167,160	5,400	289,098	4,343	30,773	40,125	1,800	162,425	-	5,500	917,675
2030	-	17,025	5,550	-	58,183	5,250	40,535	138,241	3,900	231,973	2,968	24,535	37,375	1,400	149,425	-	4,300	720,659
2031	-	9,720	3,375	-	36,210	3,150	14,498	107,860	2,400	159,723	1,568	18,050	34,155	1,000	135,913	-	3,100	530,720
2032	-	3,000	1,125	-	17,100	1,050	7,825	76,443	825	85,124	-	14,738	30,593	600	122,038	-	1,900	362,359
2033	-	-	-	-	4,200	-	2,850	44,274	-	5,918	-	10,950	26,968	-	107,950	-	650	203,759
2034	-	-	-	-	-	-	-	25,740	-	4,253	-	6,675	22,780	-	93,950	-	-	153,398
2035	-	-	-	-	-	-	-	21,240	-	2,565	-	2,250	18,760	-	80,300	-	-	125,115
2036	-	-	-	-	-	-	-	16,680	-	855	-	-	14,070	-	68,250	-	-	99,855
2037	-	-	-	-	-	-	-	12,000	-	-	-	-	9,380	-	57,650	-	-	79,030
2038	-	-	-	-	-	-	-	-	7,200	-	-	-	4,690	-	46,850	-	-	58,740
2039	-	-	-	-	-	-	-	-	2,400	-	-	-	-	-	36,100	-	-	38,500
2040	-	-	-	-	-	-	-	-	-	-	-	-	-	-	26,050	-	-	26,050
2041	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17,150	-	-	17,150
2042	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,800	-	-	9,800
2043	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,300	-	-	3,300
Total	-	298,905	87,100	-	1,340,250	334,600	1,190,324	2,220,227	61,775	2,683,264	49,580	357,733	477,720	20,407	2,397,931	24,477	60,150	11,604,442
Primary Revenue Source	General Property Taxes	Impact Fees	Tourism Revenue	Special Assessments	General Property Taxes	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 Revenue Fund	Tourism Fund	Special Assessments Fund	Debt Service	Municipal Facilities Fund	TID #6	TID #8	TID #9	TID #10	TID #11	TID #12	TID #13	TID #14	Water Utility	Sewer Utility	Storm Water Utility	Total
2024	-	359,060	87,800	-	3,032,435	1,509,540	1,173,748	1,970,412	62,650	585,268	55,383	277,570	152,425	9,407	1,572,675	124,444	66,150	11,038,966
2025	-	357,160	86,050	-	2,387,585	1,405,140	1,188,048	8,615,741	61,400	945,298	59,393	271,540	150,225	13,400	1,549,560	124,408	65,050	17,279,997
2026	-	354,185	83,950	-	2,046,940	1,410,870	1,200,323	1,098,223	59,900	1,431,798	58,243	275,308	147,925	13,000	1,596,831	124,371	63,950	9,965,814
2027	-	351,085	81,850	-	1,872,470	1,397,800	1,184,923	1,051,948	58,400	1,604,798	56,993	278,458	145,425	12,600	1,475,268	124,331	62,850	9,759,196
2028	-	342,935	79,750	-	1,633,720	79,450	1,202,666	1,049,666	56,900	1,871,598	55,693	271,888	142,825	12,200	1,436,448	-	66,700	8,302,438
2029	-	339,735	77,650	-	1,411,408	77,350	1,229,910	1,047,160	55,400	2,329,098	54,343	265,773	140,125	11,800	662,425	-	65,500	7,767,675
2030	-	332,025	75,550	-	1,043,183	75,250	1,260,535	1,043,241	53,900	2,776,973	52,968	264,535	152,375	11,400	659,425	-	64,300	7,865,659
2031	-	329,720	73,375	-	831,210	73,150	269,498	1,037,860	52,400	2,754,723	56,568	148,050	159,155	11,000	650,913	-	63,100	6,515,720
2032	-	203,000	76,125	-	527,100	71,050	177,825	1,066,443	55,825	2,805,124	-	149,738	155,593	10,600	637,038	-	61,900	5,997,359
2033	-	-	-	-	214,200	-	192,850	1,044,274	-	50,918	-	150,950	151,968	-	622,950	-	65,650	2,493,759
2034	-	-	-	-	-	-	-	145,740	-	49,253	-	151,675	142,780	-	568,950	-	-	1,058,398
2035	-	-	-	-	-	-	-	141,240	-	47,565	-	152,250	158,760	-	550,300	-	-	1,050,115
2036	-	-	-	-	-	-	-	136,680	-	45,855	-	-	154,070	-	433,250	-	-	769,855
2037	-	-	-	-	-	-	-	132,000	-	-	-	-	149,380	-	427,650	-	-	709,030
2038	-	-	-	-	-	-	-	127,200	-	-	-	-	144,690	-	421,850	-	-	693,740
2039	-	-	-	-	-	-	-	122,400	-	-	-	-	-	-	401,100	-	-	523,500
2040	-	-	-	-	-	-	-	-	-	-	-	-	-	-	351,050	-	-	351,050
2041	-	-	-	-	-	-	-	-	-	-	-	-	-	-	277,150	-	-	277,150
2042	-	-	-	-	-	-	-	-	-	-	-	-	-	-	169,800	-	-	169,800
2043	-	-	-	-	-	-	-	-	-	-	-	-	-	-	168,300	-	-	168,300
Total	-	2,968,905	727,100	-	15,000,250	6,099,600	9,080,324	19,830,227	516,775	17,298,264	449,580	2,657,733	2,247,720	105,407	14,632,931	497,554	645,150	92,757,519
Primary Revenue Source	General Property Taxes	Impact Fees	Tourism Revenue	Special Assessments	General Property Taxes	Landfill Tipping Fees	TID Incremental Taxes	Utility User Charges	Utility User Charges	General Property Taxes								



# **Chapter 3**

## **GENERAL FUND REVENUES**

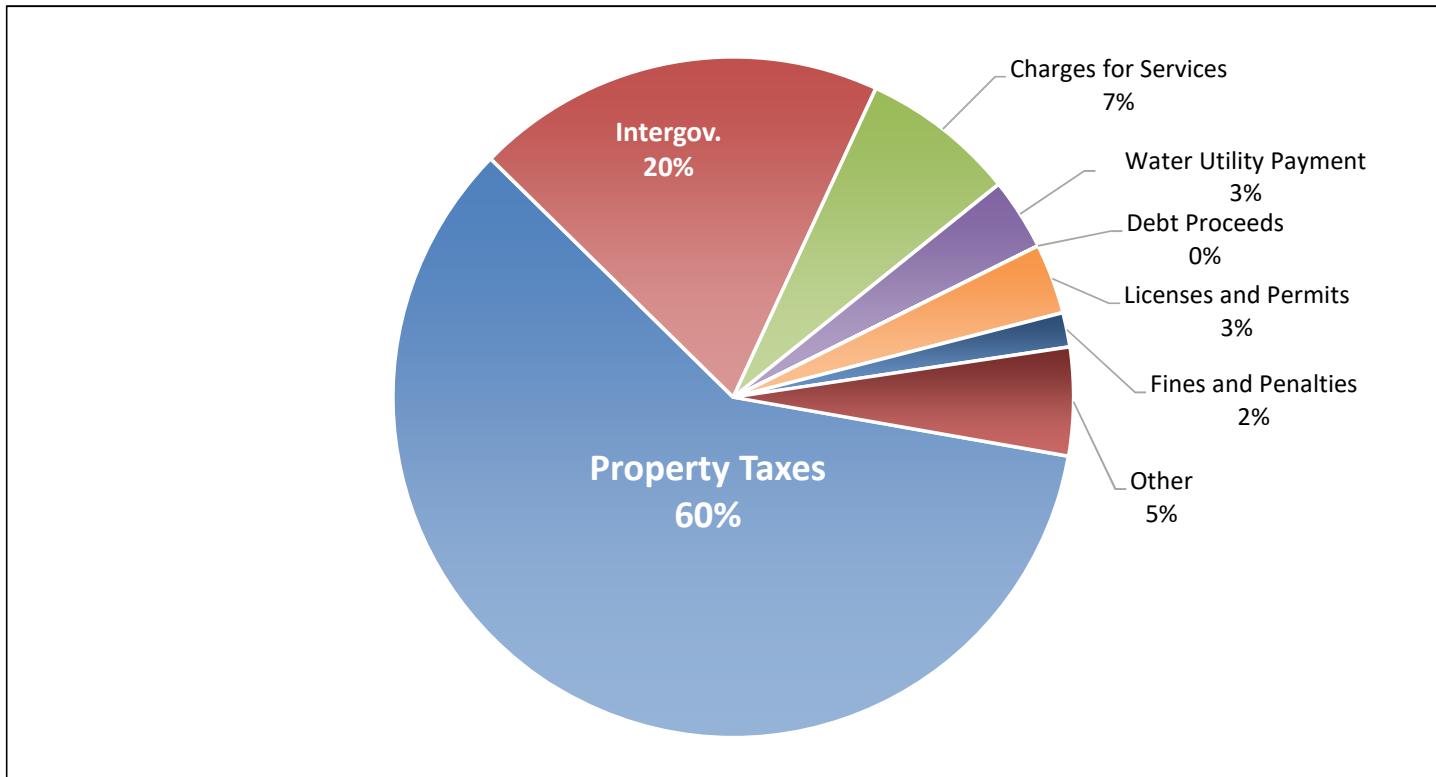
**General Fund Revenues Summary** **Page 3.1**

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



## GENERAL FUND REVENUES SUMMARY

2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	REVENUES	2024 BUDGET	% Change
19,498,133	19,671,131	19,582,000	19,582,000	<b>Property taxes</b>	<b>22,563,000</b>	15%
3,854,404	4,277,192	4,243,500	4,243,500	<b>Intergovernmental</b>	<b>7,391,100</b>	74%
1,895,977	2,163,583	2,855,300	2,855,300	<b>Public charges for services</b>	<b>2,785,600</b>	(2%)
1,152,198	1,129,120	1,300,000	1,300,000	<b>Water Utility payment in lieu of tax</b>	<b>1,300,000</b>	-
7,418	-	-	-	<b>Debt proceeds</b>	-	-
1,072,526	1,317,321	1,205,000	1,205,000	<b>Licenses and permits</b>	<b>1,261,800</b>	5%
764,565	912,685	502,900	746,100	<b>Miscellaneous</b>	<b>1,425,500</b>	183%
661,333	592,686	669,900	669,900	<b>Fines and penalties</b>	<b>619,900</b>	(7%)
397,843	677,971	360,000	360,000	<b>Other taxes</b>	<b>521,700</b>	45%
-	-	-	536,400	<b>Transfers from other funds</b>	-	-
29,304,397	30,741,689	30,718,600	31,498,200	<b>Total revenues</b>	<b>37,868,600</b>	23%



## **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 States 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.

2% Fire Dues 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, Fire/EMS, Fire Protection, Weed Control, Emergency Government, and Other Protection Services

**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)

2021 Budget	2022 Budget	2023 Budget	AUTHORIZED POSITIONS	2024 Part-time	2024 Full-time	2024 Budget	Change
			<b>General Government:</b>				
1.0	1.0	1.0	Village Manager		1.0	<b>1.0</b>	-
5.6	5.6	4.6	Clerk Services	1.0	5.0	<b>6.0</b>	<b>1.4</b>
1.4	1.4	1.4	Human Resources		2.0	<b>2.0</b>	<b>0.6</b>
1.6	1.6	1.6	Municipal Building Maintenance	0.5	1.0	<b>1.5</b>	(0.1)
2.0	2.0	1.5	Court		1.5	<b>1.5</b>	-
3.4	3.7	3.7	Village Attorney	0.5	3.0	<b>3.5</b>	(0.2)
5.0	5.0	5.0	Financial Services		5.0	<b>5.0</b>	-
4.6	4.0	4.0	IT		4.0	<b>4.0</b>	-
<b>24.6</b>	<b>24.3</b>	<b>22.8</b>	<b>Subtotal - General Government</b>	2.0	22.5	<b>24.5</b>	<b>1.7</b>
			<b>Public Safety:</b>				
1.9	1.9	1.9	Crossing Guards			-	(1.9)
34.4	35.4	35.4	Police	7.2	30.0	<b>37.2</b>	<b>1.8</b>
44.0	46.0	46.0	Police - Union		47.5	<b>47.5</b>	<b>1.5</b>
29.8	31.4	32.5	Fire/EMS	29.9	9.0	<b>38.9</b>	<b>6.4</b>
20.0	20.0	21.0	Fire/EMS - Union		35.0	<b>35.0</b>	<b>14.0</b>
<b>130.1</b>	<b>134.7</b>	<b>136.8</b>	<b>Subtotal - Public Safety</b>	37.1	121.5	<b>158.6</b>	<b>21.8</b>
			<b>Public Works:</b>				
16.7	16.7	16.7	Streets Maintenance	0.4	16.3	<b>16.7</b>	-
4.0	4.0	4.0	Equipment Maintenance		4.0	<b>4.0</b>	-
<b>20.7</b>	<b>20.7</b>	<b>20.7</b>	<b>Subtotal - Public Works</b>	0.4	20.3	<b>20.7</b>	-
			<b>Culture and Recreation</b>				
5.8	5.8	5.8	Parks Operations	2.5	4.0	<b>6.5</b>	<b>0.7</b>
			<b>Development:</b>				
6.4	6.4	7.4	Engineering	0.4	7.0	<b>7.4</b>	-
4.0	3.0	3.0	Zoning and Building Inspections		3.0	<b>3.0</b>	-
3.0	3.0	2.0	Planning		2.0	<b>2.0</b>	-
<b>13.4</b>	<b>12.4</b>	<b>12.4</b>	<b>Subtotal - Development</b>	0.4	12.0	<b>12.4</b>	-
<b>194.6</b>	<b>197.9</b>	<b>198.5</b>	<b>Total General Fund positions</b>	42.4	180.3	<b>222.7</b>	<b>24.2</b>
-	-	1.0	Tourism/Econ. Development		1.0	<b>1.0</b>	-
19.8	20.7	20.7	Library	7.7	13.0	<b>20.7</b>	-
14.6	14.6	15.1	Water Utility *	0.3	14.5	<b>14.8</b>	(0.3)
5.3	5.3	5.3	Sewer Utility *	0.3	5.0	<b>5.3</b>	-
-	-	-	Stormwater Utility		2.0	<b>2.0</b>	<b>2.0</b>
<b>234.3</b>	<b>238.5</b>	<b>240.6</b>	<b>Grand total authorized positions</b>	50.7	215.8	<b>266.5</b>	<b>25.9</b>

\* 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

<b>Department</b>	<b>2024</b>	<b>2023</b>	<b>Amount Change</b>	<b>Percent Change</b>
Village Board	48,000	48,100	(100)	-
Village Manager	86,200	93,200	(7,000)	(8%)
Clerk Services	788,500	550,540	237,960	43%
Human Resources	342,100	271,500	70,600	26%
Assessment of Property	223,100	280,900	(57,800)	(21%)
Building Maintenance	493,900	453,200	40,700	9%
Insurances	154,100	120,700	33,400	28%
Judicial	192,700	195,000	(2,300)	(1%)
Village Attorney	424,800	415,700	9,100	2%
Financial Services	467,100	453,100	14,000	3%
IT	<u>1,918,000</u>	<u>1,861,510</u>	<u>56,490</u>	<u>3%</u>
<b>Total General Government</b>	<b>5,138,500</b>	<b>4,743,450</b>	<b>395,050</b>	<b>8%</b>
Police	12,015,000	11,153,050	861,950	8%
Fire	9,501,000	6,791,200	2,709,800	40%
Fire Protection	1,574,000	1,574,000	-	-
Pest & Weed	39,400	38,300	1,100	3%
Emergency Government	12,500	41,800	(29,300)	(70%)
Other Protection	12,100	21,100	(9,000)	(43%)
<b>Total Public Safety</b>	<b>23,154,000</b>	<b>19,619,450</b>	<b>3,534,550</b>	<b>18%</b>
Street Maintenance	6,591,000	3,706,500	2,884,500	78%
Equipment Maintenance	611,000	622,000	(11,000)	(2%)
Garages	211,000	196,000	15,000	8%
<b>Total Public Works</b>	<b>7,413,000</b>	<b>4,524,500</b>	<b>2,888,500</b>	<b>64%</b>
Community Quality of Life	193,000	187,400	5,600	3%
Old Falls Village	29,700	29,700	-	-
Park Operations	1,094,800	988,000	106,800	11%
Park Projects	24,300	22,300	2,000	9%
<b>Total Culture &amp; Recreation</b>	<b>1,341,800</b>	<b>1,227,400</b>	<b>114,400</b>	<b>9%</b>
CDA	39,400	40,400	(1,000)	(2%)
Engineering	(60,800)	40,200	(101,000)	(251%)
Zoning & Inspection	530,500	535,500	(5,000)	(1%)
Planning	312,200	230,900	81,300	35%
<b>Total Development</b>	<b>821,300</b>	<b>847,000</b>	<b>(25,700)</b>	<b>(3%)</b>
<b>Total before Other Uses of Funds</b>	<b>37,868,600</b>	<b>30,961,800</b>	<b>6,906,800</b>	<b>22%</b>
Transfer to other funds	-	-	-	-
<b>Total Expenses</b>	<b><u>37,868,600</u></b>	<b><u>30,961,800</u></b>	<b><u>6,906,800</u></b>	<b><u>22%</u></b>

## GENERAL FUND EXPENDITURES

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### by FUNCTION

2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	EXPENDITURES	2024 BUDGET	% Change
4,131,253	4,790,344	4,743,450	4,743,450	General Government	<b>5,138,500</b>	8%
18,283,585	19,093,615	19,619,450	20,155,850	Public Safety	<b>23,154,000</b>	18%
4,413,035	4,286,810	4,524,500	4,524,500	Public Works	<b>7,413,000</b>	64%
1,029,653	1,077,747	1,227,400	1,227,400	Culture & Recreation	<b>1,341,800</b>	9%
924,468	884,560	847,000	847,000	Conservation and Development	<b>821,300</b>	(3%)
28,781,994	30,133,076	30,961,800	31,498,200	<b>Total operating expenditures</b>	<b>37,868,600</b>	22%
509,497	387,478	-	-	Transfers Out	-	-
<b>29,291,491</b>	<b>30,520,554</b>	<b>30,961,800</b>	<b>31,498,200</b>	<b>Total Expenditures</b>	<b>37,868,600</b>	22%

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### by CLASSIFICATION

2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	EXPENDITURES	2024 BUDGET	% Change
18,816,971	20,270,903	20,657,500	20,657,500	Personnel	<b>23,474,700</b>	14%
5,951,734	6,776,853	6,908,530	7,444,930	Other Operating	<b>10,572,200</b>	53%
1,869,225	1,981,349	2,291,813	2,291,813	Contractual Services	<b>2,575,200</b>	12%
2,144,064	1,103,971	1,103,957	1,103,957	Capital Outlay	<b>1,246,500</b>	13%
28,781,994	30,133,076	30,961,800	31,498,200	<b>Total operating expenditures</b>	<b>37,868,600</b>	22%
509,497	387,478	-	-	Transfers Out	-	-
<b>29,291,491</b>	<b>30,520,554</b>	<b>30,961,800</b>	<b>31,498,200</b>	<b>Total Expenditures</b>	<b>37,868,600</b>	22%

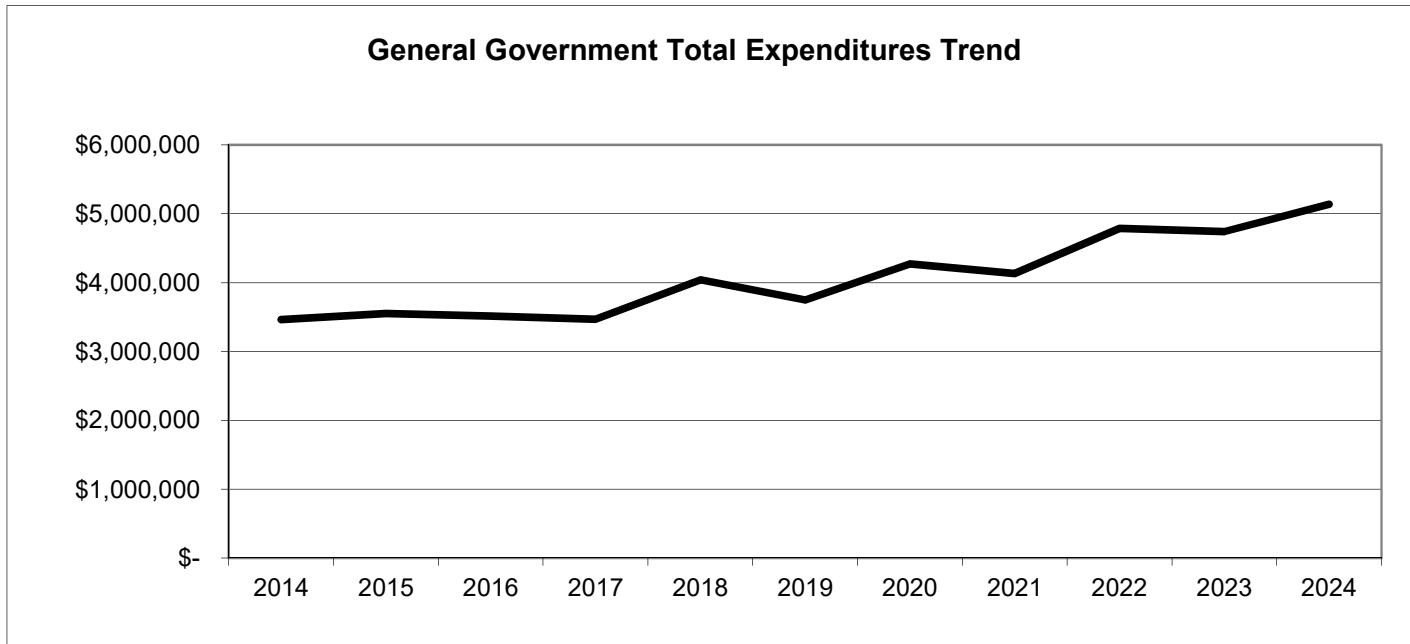
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### by CLASSIFICATION (%)

2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	EXPENDITURES	2024 BUDGET
65%	67%	67%	66%	Personnel	<b>62%</b>
21%	22%	22%	24%	Other Operating	<b>28%</b>
6%	7%	7%	7%	Contractual Services	<b>7%</b>
7%	4%	4%	4%	Capital Outlay	<b>3%</b>

## [GENERAL GOVERNMENT FUNCTION SUMMARY]

2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	EXPENDITURES	2024 BUDGET	% Change
46,165	46,311	48,100	48,100	Village Board	<b>48,000</b>	-
87,515	284,405	93,200	93,200	Village Manager	<b>86,200</b>	(8%)
637,325	774,911	550,540	550,540	Clerk Services	<b>788,500</b>	43%
114,774	111,910	271,500	271,500	Human Resources	<b>342,100</b>	26%
166,007	246,600	280,900	280,900	Assessing	<b>223,100</b>	(21%)
353,861	423,679	453,200	453,200	Municipal Building Maintenance	<b>493,900</b>	9%
107,268	109,701	120,700	120,700	Insurances	<b>154,100</b>	28%
242,523	188,152	195,000	195,000	Municipal Court	<b>192,700</b>	(1%)
338,682	445,755	415,700	415,700	Village Attorney	<b>424,800</b>	2%
417,804	454,215	453,100	453,100	Financial Services	<b>467,100</b>	3%
1,619,329	1,704,705	1,861,510	1,861,510	Information Technology	<b>1,918,000</b>	3%
<b>4,131,253</b>	<b>4,790,344</b>	<b>4,743,450</b>	<b>4,743,450</b>	<b>Total Expenditures</b>	<b>5,138,500</b>	8%
14%	16%	15%	15%	% of total operating expenditures	14%	



## 100 (VILLAGE BOARD)

2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	EXPENDITURES	2024 BUDGET	% Change
43,825	42,884	44,100	44,100	Personnel	<b>42,000</b>	(5%)
2,340	3,427	4,000	4,000	Other Operating	<b>6,000</b>	50%
-	-	-	-	Contracted services	-	-
<b>46,165</b>	<b>46,311</b>	<b>48,100</b>	<b>48,100</b>	<b>Total Expenditures</b>	<b>48,000</b>	-

### **BUDGET HIGHLIGHTS:**

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

No significant changes from prior year.

### **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)

2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	EXPENDITURES	2024 BUDGET	% Change
147,772	157,210	157,200	157,200	Personnel*	152,100	(3%)
4,743	192,195	6,000	6,000	Other Operating	9,100	52%
(65,000)	(65,000)	(70,000)	(70,000)	Charged to TIDs	(75,000)	7%
87,515	284,405	93,200	93,200	<b>Total Expenditures</b>	<b>86,200</b>	<b>(8%)</b>

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

### **BUDGET HIGHLIGHTS:**

No significant changes from prior year.

### **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)

2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	EXPENDITURES	2024 BUDGET	% Change
466,469	493,156	368,300	368,300	Personnel*	542,500	47%
119,454	226,192	123,540	123,540	Other Operating	174,000	41%
51,402	55,563	58,700	58,700	Contracted services	72,000	23%
637,325	774,911	550,540	550,540	<b>Total Expenditures</b>	<b>788,500</b>	43%

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

### **BUDGET HIGHLIGHTS:**

Increase in 2024 personnel costs due to increase in number of elections as well as an increase in full time staff.

### **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)

2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	EXPENDITURES	2024 BUDGET	% Change
88,257	94,876	141,400	141,400	Personnel*	204,600	45%
26,517	17,034	130,100	130,100	Other Operating	137,500	6%
114,774	111,910	271,500	271,500	<b>Total Expenditures</b>	<b>342,100</b>	26%

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

### **BUDGET HIGHLIGHTS:**

Increase in 2024 personnel costs due to increase in full time staff.

### **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 negotiation:  
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)

2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	EXPENDITURES	2024 BUDGET	% Change
166,007	246,600	280,900	280,900	Contracted services	223,100	(21%)

### **BUDGET HIGHLIGHTS:**

The assessing function is a contracted service.

Contractual services includes the following:

Wisconsin Dept of Revenue for manufacturing assessment services	45,000
Waukesha County - Property data base (1/2) maintenance	15,000
Tyler Technologies, Inc. for assessment services	161,900
Tyler Technologies, Inc. for reassessment services	-
Board of Review	1,200
<b>Total contractual services</b>	<b>223,100</b>

### **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 doorage 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)

2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	EXPENDITURES	2024 BUDGET	% Change
94,572	97,446	97,400	97,400	Personnel*	94,400	(3%)
200,558	213,512	214,700	214,700	Other Operating	228,700	7%
58,731	112,721	141,100	141,100	Contracted services	170,800	21%
353,861	423,679	453,200	453,200	<b>Total Expenditures</b>	<b>493,900</b>	9%

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

### **BUDGET HIGHLIGHTS:**

Contract amounts increased for 2024.

### **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)

2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	EXPENDITURES	2024 BUDGET	% Change
4,637	-	10,000	10,000	Personnel	-	(100%)
102,631	109,701	110,700	110,700	Other Operating (Insurances)	154,100	39%
107,268	109,701	120,700	120,700	<b>Total Expenditures</b>	<b>154,100</b>	<b>28%</b>

### **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)

2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	EXPENDITURES	2024 BUDGET	% Change
230,290	183,394	188,300	188,300	Personnel	187,300	(1%)
4,233	4,758	6,700	6,700	Other Operating	5,400	(19%)
8,000	-	-	-	Capital Outlay	-	-
242,523	188,152	195,000	195,000	<b>Total Expenditures</b>	<b>192,700</b>	(1%)

### **BUDGET HIGHLIGHTS:**

No significant changes from prior year.

### **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)

2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	EXPENDITURES	2024 BUDGET	% Change
260,702	336,925	299,300	299,300	Personnel*	308,300	3%
12,819	12,377	14,200	14,200	Other Operating	15,500	9%
65,161	96,453	102,200	102,200	Contracted services	101,000	(1%)
338,682	445,755	415,700	415,700	Total Expenditures	424,800	2%

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

### **BUDGET HIGHLIGHTS:**

No significant changes from prior year.

### **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)

2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	EXPENDITURES	2024 BUDGET	% Change
272,731	379,935	374,300	374,300	Personnel*	382,300	2%
4,477	7,618	5,000	5,000	Other Operating	6,000	20%
140,596	66,662	73,800	73,800	Contracted services	78,800	7%
417,804	454,215	453,100	453,100	<b>Total Expenditures</b>	<b>467,100</b>	<b>3%</b>

\* 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)

2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	EXPENDITURES	2024 BUDGET	% Change
322,166	330,412	297,800	297,800	Personnel*	306,300	3%
315,435	299,723	459,290	459,290	Other Operating	381,000	(17%)
556,181	503,515	674,870	674,870	Contracted services	864,000	28%
425,547	571,055	429,550	429,550	Capital Outlay	366,700	(15%)
1,619,329	1,704,705	1,861,510	1,861,510	<b>Total Expenditures</b>	<b>1,918,000</b>	<b>3%</b>

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

### **BUDGET HIGHLIGHTS:**

No significant changes from prior year.

### **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.

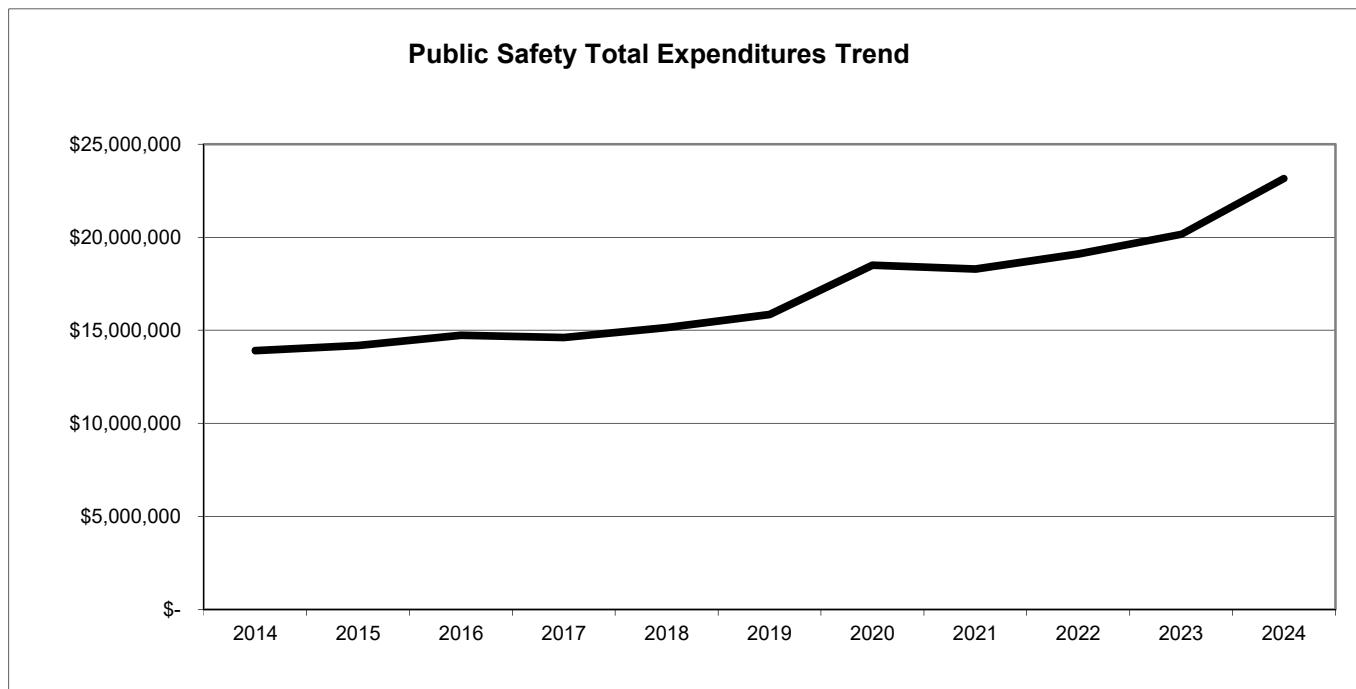
#### Primary Costs:

- 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]

2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	EXPENDITURES	2024 BUDGET	% Change
9,701,059	10,651,027	11,153,050	11,153,050	Police	<b>12,015,000</b>	8%
6,955,454	6,814,320	6,791,200	7,327,600	Fire	<b>9,501,000</b>	40%
1,573,861	1,573,861	1,574,000	1,574,000	Public Fire Protection (Hydrant Rental)	<b>1,574,000</b>	-
39,760	34,909	38,300	38,300	Weed Control	<b>39,400</b>	3%
1,918	8,056	41,800	41,800	Emergency Government	<b>12,500</b>	(70%)
11,533	11,442	21,100	21,100	Other Protection Services	<b>12,100</b>	(43%)
18,283,585	19,093,615	19,619,450	20,155,850	<b>Total Expenditures</b>	<b>23,154,000</b>	18%
64%	63%	63%	64%	% of total operating expenditures	61%	

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.



## 200 (POLICE )

2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	EXPENDITURES	2024 BUDGET	% Change
9,122,729	9,936,479	10,423,000	10,423,000	Personnel*	10,950,100	5%
260,597	362,387	377,900	377,900	Other Operating	462,900	22%
26,654	25,691	25,543	25,543	Contracted services	106,000	315%
291,079	326,470	326,607	326,607	Capital Outlay	496,000	52%
9,701,059	10,651,027	11,153,050	11,153,050	<b>Total Expenditures</b>	<b>12,015,000</b>	<b>8%</b>

### **BUDGET HIGHLIGHTS:**

Personnel costs increased due to budgeted increases and WRS increases. Contracts services increase to cover crossing guard contract for Spring 2024.

### **RESPONSIBILITIES:**

#### **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.  
 Administer and monitor police aide program to assist patrol.

#### **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 and control of inventoried property.

#### **Support:**

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.  
 Ensure proper training and certification of officers.  
 Maintain radio communications for the police department.  
 Review and recommend approvals for permits and licenses.  
 Maintain accreditation, thus assuring the community that our operational practices conform to accepted standards.  
 Recommend review and revision of Village ordinance and codes relating to police services.

## 220 (FIRE)

2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	EXPENDITURES	2024 BUDGET	% Change
5,293,929	5,804,758	5,631,500	5,631,500	Personnel	<b>7,711,500</b>	37%
1,034,800	789,390	856,700	1,393,100	Other Operating	<b>1,486,000</b>	73%
121,551	127,393	180,500	180,500	Contracted services	<b>181,000</b>	-
505,174	92,779	122,500	122,500	Capital Outlay	<b>122,500</b>	-
6,955,454	6,814,320	6,791,200	7,327,600	<b>Total Expenditures</b>	<b>9,501,000</b>	40%

### **BUDGET HIGHLIGHTS:**

Personnel and other operating increases due to salaries, uniforms and training for an additional 14 full-time firefighters hired in relation to the SAFER grant.

### **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)

2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	EXPENDITURES	2024 Budget	% Change
1,573,861	1,573,861	1,574,000	1,574,000	Public Fire Protection	1,574,000	-

**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)

2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	EXPENDITURES	2024 Budget	% Change
37,541	33,662	35,300	35,300	Personnel	36,400	3%
188	-	100	100	Other Operating	100	-
2,031	1,247	2,900	2,900	Contracted services	2,900	-
39,760	34,909	38,300	38,300	<b>Total Expenditures</b>	<b>39,400</b>	<b>3%</b>

### **BUDGET HIGHLIGHTS:**

No significant changes from prior year.

### **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)

2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	EXPENDITURES	2024 BUDGET	% Change
1,918	8,056	41,800	41,800	Other Operating	12,500	(70%)

### **BUDGET HIGHLIGHTS:**

Prior year budget included costs for siren improvements.

### **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 Police Chief is the Deputy Director.

## 290 (OTHER PROTECTION SERVICES)

2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	EXPENDITURES	2024 BUDGET	% Change
1,963	1,872	11,500	11,500	Other Operating	2,500	(78%)
9,570	9,570	9,600	9,600	Contracted services	9,600	-
11,533	11,442	21,100	21,100	<b>Total Expenditures</b>	<b>12,100</b>	(43%)

### **BUDGET HIGHLIGHTS:**

No significant changes from prior year.

### **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.

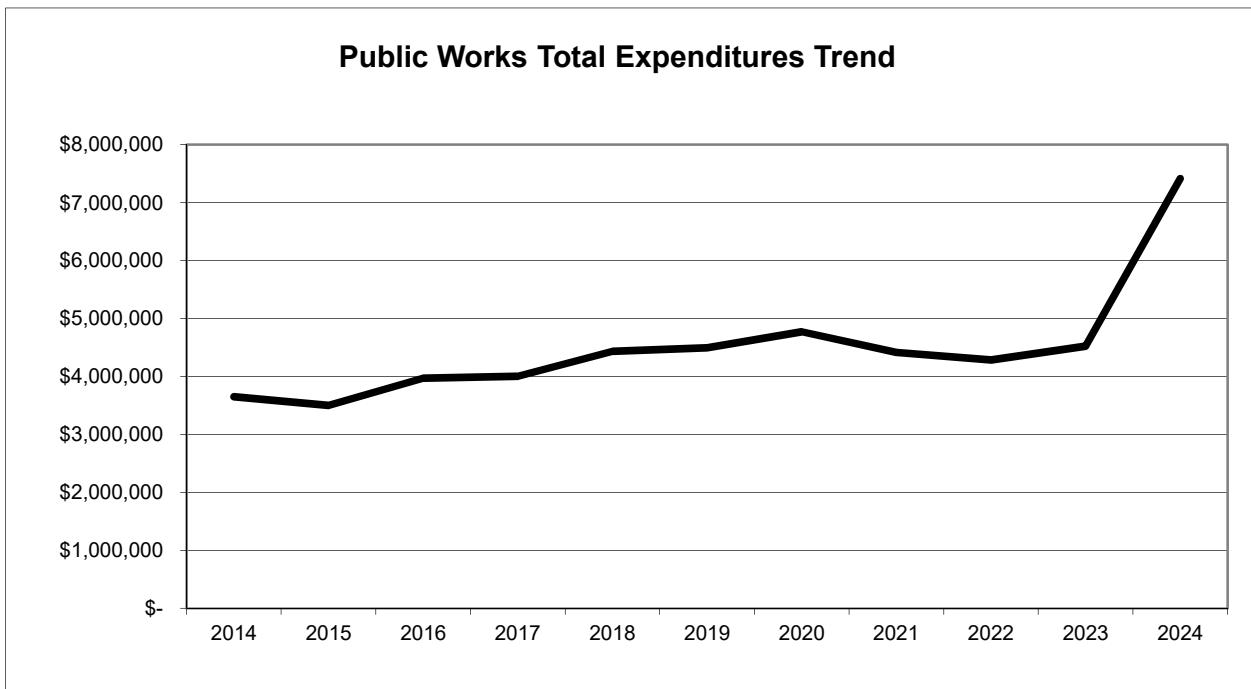
The Police and Fire Commission is organized under Wisconsin Statute 62.13, consisting of five (5) members appointed by the Village President.

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]

2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	EXPENDITURES	2024 BUDGET	% Change
3,597,159	3,489,963	3,706,500	3,706,500	Street Maintenance	<b>6,591,000</b>	78%
638,678	614,999	622,000	622,000	Equipment Maintenance	<b>611,000</b>	(2%)
177,198	181,848	196,000	196,000	Municipal Garages	<b>211,000</b>	8%
<b>4,413,035</b>	<b>4,286,810</b>	<b>4,524,500</b>	<b>4,524,500</b>	<b>Total Expenditures</b>	<b>7,413,000</b>	64%
15%	14%	15%	14%	% of total operating expenditures	20%	

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)

2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	EXPENDITURES	2024 BUDGET	% Change
1,488,188	1,456,627	1,542,000	1,542,000	Personnel*	1,528,000	(1%)
1,444,081	2,169,060	2,127,500	2,127,500	Other Operating	4,998,000	135%
90,999	76,885	112,000	112,000	Contracted services	90,000	(20%)
906,014	106,667	219,000	219,000	Capital Outlay	255,000	16%
(332,123)	(319,276)	(294,000)	(294,000)	Transfer to Storm Water Ut.	(280,000)	(5%)
3,597,159	3,489,963	3,706,500	3,706,500	<b>Total Expenditures</b>	<b>6,591,000</b>	78%

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

### **BUDGET HIGHLIGHTS:**

Increase in Other Operating in 2024 is due to an additional \$1.92M and \$931k for street maintenance. Capital Outlay increased due to 605 funding large purchases in 2024.

### **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)

2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	EXPENDITURES	2024 BUDGET	% Change
325,847	337,430	357,000	357,000	Personnel*	336,000	(6%)
287,865	234,493	240,000	240,000	Other Operating	245,000	2%
24,966	43,076	25,000	25,000	Contracted services	30,000	20%
638,678	614,999	622,000	622,000	<b>Total Expenditures</b>	<b>611,000</b>	(2%)

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

**BUDGET HIGHLIGHTS:**

No significant changes from prior year.

**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)

2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	EXPENDITURES	2024 BUDGET	% Change
147,094	150,908	156,000	156,000	Other Operating	171,000	10%
30,104	30,940	40,000	40,000	Contracted services	40,000	-
177,198	181,848	196,000	196,000	<b>Total Expenditures</b>	<b>211,000</b>	<b>8%</b>

### **BUDGET HIGHLIGHTS:**

No significant changes from prior year.

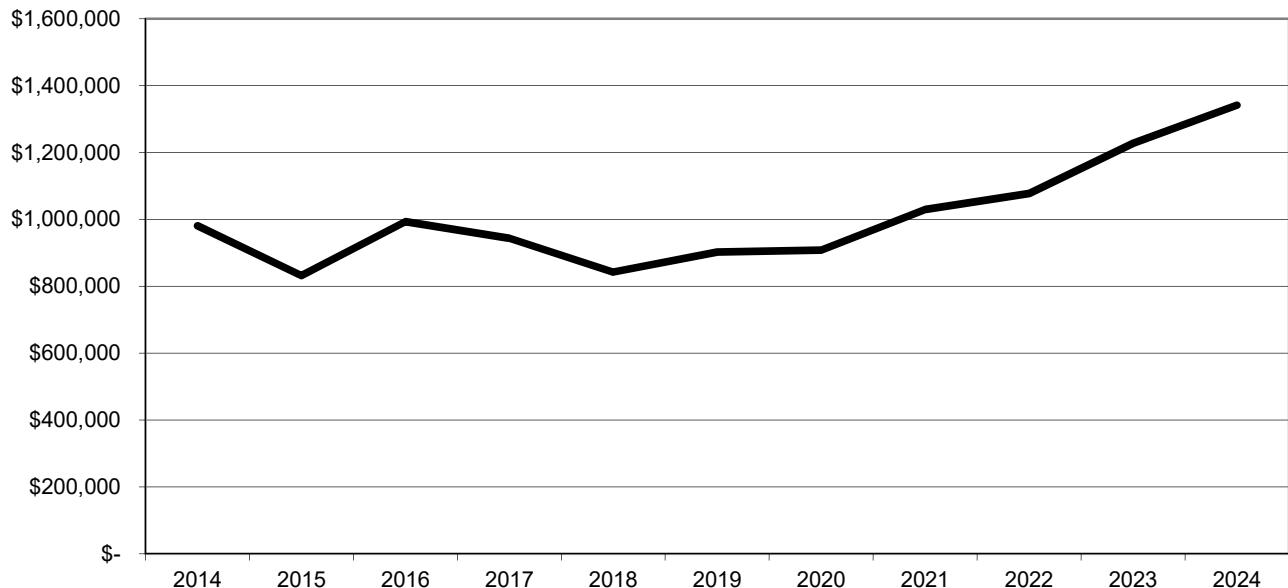
### **RESPONSIBILITIES:**

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.

## [CULTURE AND RECREATION]

2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	EXPENDITURES	2024 BUDGET	% Change
176,569	192,481	187,400	187,400	Community Life	193,000	3%
31,025	21,532	29,700	29,700	Old Falls Village	29,700	-
808,179	844,016	988,000	988,000	Park Operations	1,094,800	11%
13,880	19,718	22,300	22,300	Park Projects	24,300	9%
1,029,653	1,077,747	1,227,400	1,227,400	<b>Total Expenditures</b>	<b>1,341,800</b>	9%
4%	4%	4%	4%	% of total operating expenditures	4%	

**Culture and Recreation  
Total Expenditure Trend**



## 180 (COMMUNITY LIFE)

2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	EXPENDITURES	2024 BUDGET	% Change
176,569	192,481	187,400	187,400	Other Operating	193,000	3%

### **BUDGET HIGHLIGHTS:**

Cable Access Contract costs are included in Other Operating.

## 582 (HISTORICAL SOCIETY AND MUSEUM)

2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	EXPENDITURES	2024 BUDGET	% CHANGE
31,025	21,532	29,700	29,700	Other Operating	29,700	-

### **BUDGET HIGHLIGHTS:**

No changes from prior year.

### **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)

2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	EXPENDITURES	2024 BUDGET	% Change
433,450	457,918	555,000	555,000	Personnel	614,000	11%
162,301	143,990	173,000	173,000	Other Operating	219,500	27%
212,428	242,108	260,000	260,000	Contracted services	261,300	-
-	-	-	-	Capital Outlay	-	-
808,179	844,016	988,000	988,000	<b>Total Expenditures</b>	<b>1,094,800</b>	11%

### BUDGET HIGHLIGHTS:

#### **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)

2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	EXPENDITURES	2024 BUDGET	% Change
13,880	19,718	22,300	22,300	Other Operating	24,300	9%

### **BUDGET HIGHLIGHTS:**

No significant changes from prior year.

### **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:

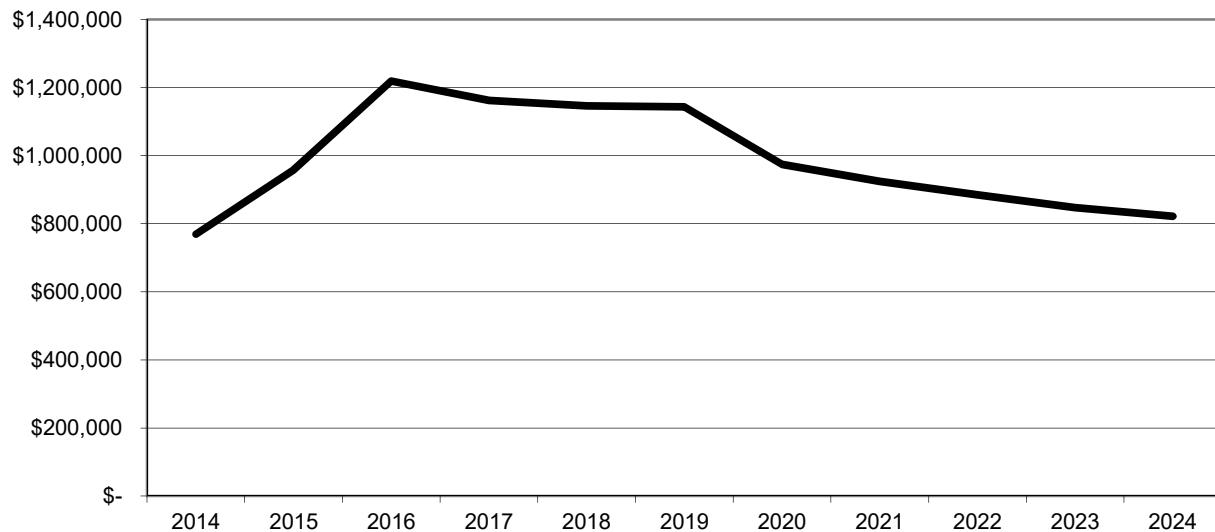
Village Park  
Rotary Park  
Willowood Park  
Mill Pond Park  
Lime Kiln  
Menomonee River Parkway  
Riverside Park  
Oakwood Park  
Old Falls  
Municipal Park  
Ball Diamonds  
Tennis Courts  
Improvements - Includes outlying or small areas:  
John Taylor  
Kiwanis Park  
Maple Road  
Tower Hill  
Com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

## [CONSERVATION AND DEVELOPMENT]

2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	EXPENDITURES	2024 BUDGET	% Change
63,013	42,122	40,400	40,400	Community Dev Authority (CDA)	39,400	(2%)
(41,117)	(36,529)	40,200	40,200	Engineering Services	(60,800)	(251%)
543,859	477,247	535,500	535,500	Zoning and Building Inspections	530,500	(1%)
358,713	401,720	230,900	230,900	Planning	312,200	35%
924,468	884,560	847,000	847,000	<b>Total Expenditures</b>	<b>821,300</b>	(3%)
3%	3%	3%	3%	% of total operating expenditures	2%	

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.

**Conservation and Development  
Total Expenditures Trend**



## 750 (COMMUNITY DEVELOPMENT AUTHORITY (CDA))

2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	EXPENDITURES	2024 BUDGET	% CHANGE
61,328	38,658	38,400	38,400	Personnel	37,400	(3%)
1,685	3,464	2,000	2,000	Other Operating	2,000	-
63,013	42,122	40,400	40,400	<b>Total Expenditures</b>	39,400	(2%)

### **BUDGET HIGHLIGHTS:**

No significant changes from prior year.

### **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)

2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	EXPENDITURES	2024 BUDGET	% CHANGE
577,828	505,381	544,000	544,000	Personnel*	<b>553,000</b>	2%
8,424	9,798	14,900	14,900	Other Operating	<b>14,900</b>	-
17,931	23,955	15,000	15,000	Contracted services	<b>15,000</b>	-
8,250	7,000	6,300	6,300	Capital Outlay	<b>6,300</b>	-
(430,054)	(318,055)	(360,000)	(360,000)	Less charged to developers & projects	<b>(370,000)</b>	3%
(9,828)	(52,726)	(10,000)	(10,000)	Less charged to TIDs	<b>(55,000)</b>	450%
(213,668)	(211,882)	(170,000)	(170,000)	Less charged to utilities	<b>(225,000)</b>	32%
(41,117)	(36,529)	40,200	40,200	<b>Total Expenditures</b>	<b>(60,800)</b>	(251%)

### **BUDGET HIGHLIGHTS:**

Additional costs charged out to developers and other funds for engineering services provided by Village engineers.

### **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)

2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	EXPENDITURES	2024 BUDGET	% CHANGE
240,661	191,771	237,000	237,000	Personnel*	232,000	(2%)
8,285	4,564	8,800	8,800	Other Operating	8,800	-
294,913	280,912	289,700	289,700	Contracted services	289,700	-
543,859	477,247	535,500	535,500	<b>Total Expenditures</b>	<b>530,500</b>	(1%)

**BUDGET HIGHLIGHTS:**

No significant changes from prior year.

**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)

2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	EXPENDITURES	2024 BUDGET	% CHANGE
354,722	358,920	220,200	220,200	Personnel	261,500	19%
3,991	4,742	10,700	10,700	Other Operating	10,700	-
358,713	401,720	230,900	230,900	<b>Total Expenditures</b>	<b>312,200</b>	<b>35%</b>

**BUDGET HIGHLIGHTS:**

**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]

2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	EXPENDITURES	2024 BUDGET	% Change
509,497	387,478	-	-	Non-Operating Expenditures	-	-

## 910 (NON-OPERATING EXPENDITURES)

2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	EXPENDITURES	2024 BUDGET	% Change
509,497	387,478	-	-	Transfer Surplus to Muni-Facilities Fund	-	-
509,497	387,478	-	-	<b>Total Expenditures</b>	-	-

### **BUDGET HIGHLIGHTS:**

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 annual financial statements.

# **Chapter 5**

## **OTHER GOVERNMENTAL FUNDS**

<b>Library Operations and Maintenance</b>	<b>Page 5.2</b>
<b>Debt Service Fund</b>	<b>Page 5.5</b>
<b>Municipal Facilities &amp; Equipment Fund</b>	<b>Page 5.6</b>



## Funds 220 & 221

### LIBRARY OPERATIONS & BUILDING MAINTENANCE (Combined)

#### SUMMARY:

2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	REVENUES	2024 BUDGET	% Change
1,821,000	1,919,000	2,008,000	2,008,000	Real estate/personnel prop taxes	<b>2,025,000</b>	1%
119,424	160,254	113,500	113,500	Other revenues	<b>181,600</b>	60%
1,940,424	2,079,254	2,121,500	2,121,500	<b>Total Revenues</b>	<b>2,206,600</b>	4%

2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	EXPENDITURES	2024 BUDGET	% Change
1,725,806	1,706,761	1,826,500	1,826,500	Operating expenditures	<b>1,867,600</b>	2%
268,242	308,191	295,000	295,000	Building maintenance	<b>339,000</b>	15%
1,994,048	2,014,952	2,121,500	2,121,500	<b>Total Expenditures</b>	<b>2,206,600</b>	4%

(53,624)	64,302	-	-	<b>Revenues less expenditures</b>	-	
1,074,774	1,021,150	1,085,452	1,085,452	Fund balance, beginning	<b>1,085,452</b>	
1,021,150	1,085,452	1,085,452	1,085,452	<b>Fund balance, ending</b>	<b>1,085,452</b>	

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)

2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	REVENUES	2024 BUDGET	% Change
1,549,000	1,631,000	1,713,000	1,713,000	Property taxes	1,711,000	-
87,996	82,910	73,600	73,600	Intergovernmental	92,600	26%
9,554	12,898	13,300	13,300	Public charges for services	13,300	-
709	26,462	1,000	1,000	Interest earnings	25,000	2,400%
20,811	29,199	25,600	25,600	Other miscellaneous revenues	25,700	-
1,668,070	1,782,469	1,826,500	1,826,500	<b>Total revenues</b>	<b>1,867,600</b>	<b>2%</b>

2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	EXPENDITURES	2024 BUDGET	% Change
1,294,835	1,336,993	1,423,000	1,423,000	Salaries/benefits	1,420,000	-
210,117	219,712	221,300	221,300	Library Materials	222,600	1%
36,384	26,415	26,900	26,900	Public Services	19,500	(28%)
2,544	7,580	5,600	5,600	Training	6,850	22%
29,733	18,567	21,100	21,100	Materials and supplies	20,100	(5%)
5,880	4,826	4,300	4,300	Repairs/maintenance eq.	3,300	(23%)
3,539	5,045	7,300	7,300	Rentals	6,800	(7%)
43,139	25,267	5,500	5,500	Property and equipment	43,000	682%
3,309	770	2,100	2,100	Utilities	4,100	95%
74,327	38,139	87,100	87,100	Contractual services	97,550	12%
21,999	23,447	22,300	22,300	Property insurance	23,800	7%
1,725,806	1,706,761	1,826,500	1,826,500	<b>Total expenditures</b>	<b>1,867,600</b>	<b>2%</b>

(57,736)	75,708	-	-	<b>Revenues less expenditures</b>	-
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581,802	524,066	599,774	599,774	Fund balance, beginning	<b>599,774</b>
524,066	599,774	599,774	599,774	<b>Fund balance, ending</b>	<b>599,774</b>

### **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)

2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	REVENUES	2024 BUDGET	% Change
272,000	288,000	295,000	295,000	Property taxes	<b>314,000</b>	6%
354	8,785	-	-	Interest earnings	<b>25,000</b>	N/A
272,354	296,785	295,000	295,000	<b>Total revenues</b>	<b>339,000</b>	15%

2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	EXPENDITURES	2024 BUDGET	% Change
45,763	47,564	46,700	46,700	Salaries/benefits	<b>47,700</b>	2%
4,641	3,884	5,000	5,000	Materials and supplies	<b>5,100</b>	2%
37,356	43,138	30,000	30,000	Repairs/maintenance equipment	<b>57,000</b>	90%
111,790	132,726	117,500	117,500	Utilities	<b>128,100</b>	9%
69,052	80,879	95,800	95,800	Contractual services	<b>101,100</b>	6%
268,242	308,191	295,000	295,000	<b>Total expenditures</b>	<b>339,000</b>	15%

4,112	(11,406)	-	-	<b>Revenues less expenditures</b>	-
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492,972	497,084	485,678	485,678	<b>Fund balance, beginning</b>	<b>485,678</b>
497,084	485,678	485,678	485,678	<b>Fund balance, ending</b>	<b>485,678</b>

### **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:**

## FUND 500 (DEBT SERVICE)

2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	REVENUES	2024 BUDGET	% Change
2,525,000	2,525,000	2,525,000	2,525,000	Property Tax Levy for Debt Service	<b>2,525,000</b>	-
659	40,445	4,000	4,000	Interest earnings	-	(100%)
-	-	167,400	167,400	Bond Premium	-	(100%)
<b>Transfers in from:</b>						
35,371	282,951	22,300	22,300	General Operating Budget	-	(100%)
-	151,474	370,800	370,800	Special Revenue - Impact Fees	<b>359,100</b>	(3%)
-	10,061	75,100	75,100	Tourism Commission	<b>87,800</b>	17%
25,706	10,156	-	-	Special Assessment Fund	-	-
3,435,240	2,595,505	2,236,000	2,236,000	Municipal Facilities/Equipment	<b>2,017,000</b>	(10%)
112,236	44,026	-	-	Capital Projects Fund	-	-
754,823	937,323	963,800	963,800	TID #6 - Main Street	<b>1,174,000</b>	22%
1,691,822	1,748,450	1,941,200	1,941,200	TID #8 - Falls Parkway	<b>1,970,000</b>	1%
52,313	57,917	60,200	60,200	TID #9 - Village Centre / Appleton	<b>63,000</b>	5%
388,570	406,377	554,900	554,900	TID #10 - Woodland Prime	<b>585,300</b>	5%
42,593	46,978	51,200	51,200	TID #11 - Wacker Neuson	<b>55,400</b>	8%
290,053	284,370	283,500	283,500	TID #12 - Lilly Rd Industrial	<b>278,000</b>	(2%)
158,725	156,675	154,600	154,600	TID #13 - Flint Drive	<b>152,400</b>	(1%)
-	-	-	-	TID #14 - Glenroy	<b>8,700</b>	N/A
9,513,111	9,297,708	9,410,000	9,410,000	<b>Total Revenues</b>	<b>9,275,700</b>	(1%)

2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	EXPENDITURES	2024 BUDGET	% Change
7,547,953	7,707,951	7,255,000	7,255,000	Bond Principal payments	<b>7,325,000</b>	1%
2,138,429	1,986,725	2,128,800	2,128,800	Bond Interest payments	<b>1,950,700</b>	(8%)
9,686,382	9,694,676	9,383,800	9,383,800	<b>Total Expenditures</b>	<b>9,275,700</b>	(1%)
(173,271)	(396,968)	26,200	26,200	<b>Net increase (decrease)</b>	-	
571,490	398,219	1,251	1,251	<b>Fund Balance, beginning</b>	<b>27,451</b>	
398,219	1,251	27,451	27,451	<b>Fund Balance, end of year</b>	<b>27,451</b>	

### **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.

## FUND 605 (MUNICIPAL FACILITIES & EQUIPMENT)

2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	REVENUES	2024 BUDGET	% Change
2,710,110	2,364,281	2,875,000	2,875,000	Landfill tipping fees	<b>2,875,000</b>	-
-	21,098	-	-	Intergovernmental revenues	-	-
15,471	86,063	21,000	21,000	Interest earnings	<b>134,500</b>	540%
-	700,000	-	-	Bond proceeds	-	-
105,018	80,236	50,000	50,000	Miscellaneous	<b>50,000</b>	-
<b>2,830,599</b>	<b>3,251,678</b>	<b>2,946,000</b>	<b>2,946,000</b>	<b>Total Income</b>	<b>3,059,500</b>	4%

### EXPENDITURES:

16,410	783	500,000	500,000	Cap Outlay - General government	<b>430,000</b>	(14%)
462,369	-	1,150,000	1,150,000	Cap Outlay - Public Safety	<b>71,000</b>	(94%)
1,043,046	283,051	837,000	837,000	Cap Outlay - Public Works	<b>541,000</b>	(35%)
4,900	-	-	-	Cap Outlay - Development	-	-
<b>1,526,725</b>	<b>283,834</b>	<b>2,487,000</b>	<b>2,487,000</b>	<b>Total Capital Outlay</b>	<b>1,042,000</b>	(58%)

-	20,935	-	-	Contracted services	-	-
1,071	16,589	1,000	1,000	Interest and fiscal charges	-	(100%)
<b>1,527,796</b>	<b>321,358</b>	<b>2,488,000</b>	<b>2,488,000</b>	<b>Total Expenditures</b>	<b>1,042,000</b>	(58%)

1,302,803	2,930,320	458,000	458,000	<b>Net increase (decrease)</b>	<b>2,017,500</b>
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### NON-OPERATING ITEMS:

-	-	668,000	668,000	Fire Impact Fee Reimb (Fund 200)	-	(100%)
1,459,000	240,000	382,000	382,000	Gen Fund equip loan repayments	<b>425,000</b>	11%
509,497	387,478	-	-	Surplus Transfer from General Fund	-	-
-	-	(536,377)	(536,377)	Transfer to General Fund	-	-
(3,435,240)	(2,595,505)	(2,236,000)	(2,236,000)	Transfer to Debt Service Fund	<b>(2,017,000)</b>	(10%)
(163,940)	962,293	(728,000)	(1,264,377)	<b>Net increase (decrease)</b>	<b>425,500</b>	
6,120,100	5,956,160	6,918,453	6,918,453	Fund Balance, beginning of year	<b>5,654,076</b>	
5,956,160	6,918,453	6,190,453	5,654,076	<b>Fund Balance, end of year</b>	<b>6,079,576</b>	

### The 2024 Budget provides for the following capital outlay:

Public Works	Tympco Street Sweeper	\$ 320,000
Public Works	5yd Dump - Plow/Wing/Sander	255,000
Public Works	5yd Dump - Plow/Wing/Sander	255,000
Public Works	Caterpillar 3 yd Loader	249,000
Public Works	Ford F550	92,000
Public Works	1 Ton Dump	74,000
Public Works	Deck Tilt Trailer	52,000
Public Works	Chevy 1500	45,000
Public Works	Diamond Groomer	32,000
Fire Department	Engine	1,000,000
Fire Department	SCBA AFG Match	55,000
Clerk Services	Remodel	100,000
Library	Remodel	150,000
Engineering	Remodel	180,000
Police	Body Cameras Grant Match	16,000
		<b>\$ 2,875,000</b>

Note: The Village will borrow debt for purchases over \$250k



# **Chapter 6**

## **ENTERPRISE FUND BUDGETS**

<b>RISK MANAGEMENT</b>	<b>Page 6.1</b>
<b>WATER UTILITY</b>	<b>Page 6.2</b>
<b>SEWER UTILITY</b>	<b>Page 6.3</b>
<b>STORM WATER UTILITY</b>	<b>Page 6.5</b>
<b>GARBAGE &amp; RECYCLING</b>	<b>Page 6.6</b>



## FUND 700 (RISK MANAGEMENT FUND)

2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE		2024 BUDGET	% Change
				<b>REVENUES:</b>		
266	4,445	2,200	2,200	Investment earnings	<b>6,000</b>	173%
21,751	21,770	22,000	22,000	Dividend on CVMIC investment	<b>22,000</b>	-
22,017	26,215	24,200	24,200	<b>Total operating revenues</b>	<b>28,000</b>	16%
<b>EXPENSES:</b>						
51,492	54,112	56,000	56,000	Insurance premiums	<b>80,000</b>	43%
116,795	(113,901)	15,000	15,000	Claims and deductibles paid	<b>15,000</b>	-
200,809	40,787	91,000	91,000	<b>Total operating expenses</b>	<b>135,000</b>	48%
(178,792)	(14,572)	(66,800)	(66,800)	<b>NET INCOME (LOSS)</b>	<b>(107,000)</b>	60%
458,197	279,405	264,833	264,833	Net assets, beginning of year	<b>198,033</b>	
279,405	264,833	198,033	198,033	Net assets, end of year	<b>91,033</b>	

### 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)

2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE		2024 BUDGET	% Change
<b>OPERATING REVENUES:</b>						
5,212,311	5,226,219	5,189,900	5,189,900	Charges to customers for services	<b>5,345,700</b>	3%
1,573,861	1,573,861	1,574,000	1,574,000	Hydrant Rental charged to Village	<b>1,574,000</b>	-
242,152	418,789	250,000	250,000	Tower leases	<b>250,000</b>	-
5,705	12,515	6,000	6,000	Other Revenue	<b>6,500</b>	8%
7,034,029	7,231,384	7,019,900	7,019,900	Subtotal operating revenues	<b>7,176,200</b>	2%
<b>OPERATING EXPENSES:</b>						
1,737,841	1,767,054	1,879,000	1,879,000	Source of Supply	<b>1,990,200</b>	6%
371,923	402,241	448,420	448,420	Pumping	<b>466,000</b>	4%
105,105	126,788	168,000	168,000	Water Treatment	<b>182,000</b>	8%
256,106	501,839	329,500	329,500	Transmission & Distribution	<b>332,500</b>	1%
160,454	199,561	211,700	211,700	Billing & collections	<b>220,000</b>	4%
1,284,173	1,244,537	1,512,510	1,512,510	Administration & General	<b>1,376,700</b>	(9%)
1,899,055	2,020,150	1,950,000	1,950,000	Depreciation	<b>2,120,000</b>	9%
1,152,198	1,129,120	1,300,000	1,300,000	Payment in-lieu of taxes	<b>1,300,000</b>	-
6,966,855	7,391,290	7,799,130	7,799,130	Subtotal operating expenses	<b>7,987,400</b>	2%
67,174	(159,906)	(779,230)	(779,230)	<b>OPERATING INCOME / (LOSS)</b>	<b>(811,200)</b>	4%
<b>NON-OPERATING ITEMS:</b>						
20,893	283,529	46,300	46,300	Interest earnings	<b>741,100</b>	1,501%
719,894	648,787	750,000	750,000	Impact fees	<b>725,000</b>	(3%)
-	1,102,128	-	-	Grant revenue	-	-
61,023	3,647	7,500	7,500	Miscellaneous revenue	<b>8,200</b>	9%
33,917	34,056	30,000	30,000	Amortization of debt premium	<b>30,000</b>	-
(250,870)	(260,230)	(250,000)	(250,000)	Interest expense on long-term debt	<b>(261,000)</b>	4%
(71,970)	(55,983)	(2,700)	(2,700)	Other fiscal charges	<b>(2,700)</b>	-
512,887	1,755,934	581,100	581,100	<b>NET NON-OPERATING ITEMS</b>	<b>1,240,600</b>	113%
-	1,377,893	-	-	Transfers from other funds	-	-
968,164	952,616	-	-	Capital contributions	-	-
1,548,225	3,926,537	(198,130)	(198,130)	<b>NET INCOME / (LOSS)</b>	<b>429,400</b>	(317%)
70,220,460	71,768,685	75,695,222	75,695,222	<b>Net Assets, beginning of year</b>	<b>75,497,092</b>	-
71,768,685	75,695,222	75,497,092	75,497,092	<b>Net Assets, end of year</b>	<b>75,926,492</b>	1%

### **BUDGETED FIXED ASSET PURCHASES**

Telecom Equip	\$ 206,000
Meters	115,000
Other Pumping Equipment	100,000
Radios	60,000
Water Treatment Equip	40,000
Distribution Mains	31,000
Computer Software	30,000
Electric Pumping Equip	15,000
Telemetering Equipment	13,000
Office, Lab & Garage Equip	11,000
Hydrant replacements	10,000
Wells/Springs	10,000
	<b>\$ 641,000</b>

### **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 234 miles of mains and approximately 2,984 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)

2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE		2024 BUDGET	% Change
<b>OPERATING REVENUES:</b>						
9,514,146	9,648,773	10,057,100	10,057,100	Charges to customers for services	9,992,300	(1%)
<b>OPERATING EXPENSES:</b>						
1,655,638	1,792,124	2,024,315	2,024,315	VMF-Operations & Maintenance	2,090,200	3%
2,528,511	2,744,577	2,851,000	2,851,000	Sewage Treatment - User Charge	2,871,000	1%
4,864,541	4,560,590	4,857,800	4,857,800	Sewage Treatment - Capital Charge	5,127,800	6%
1,477,321	1,516,027	1,480,000	1,480,000	Depreciation	1,516,000	2%
10,526,011	10,613,318	11,213,115	11,213,115	Subtotal operating expenses	11,605,000	3%
(1,011,865)	(964,545)	(1,156,015)	(1,156,015)	<b>OPERATING INCOME / (LOSS)</b>	(1,612,700)	40%
<b>NON-OPERATING ITEMS:</b>						
4,883	106,100	10,000	10,000	Interest earnings	169,500	1,595%
522,091	501,877	500,000	500,000	Impact fees	500,000	-
(19,219)	(15,793)	(19,000)	(19,000)	Interest on long-term debt	(19,000)	-
(271)	(292)	(500)	(500)	Other fiscal charges	(500)	-
507,484	591,892	490,500	490,500	<b>NET NON-OPERATING ITEMS</b>	650,000	33%
799,370	1,177,587	-	-	Capital contributions	-	-
294,989	804,934	(665,515)	(665,515)	<b>NET INCOME / (LOSS)</b>	(962,700)	45%
62,147,298	62,442,287	63,247,221	63,247,221	<b>NET ASSETS, BEGINNING OF YEAR</b>	62,581,706	(1%)
62,442,287	63,247,221	62,581,706	62,581,706	<b>NET ASSETS, END OF YEAR</b>	61,619,006	(2%)

### **BUDGETED CAPITAL OUTLAY**

Transponders	\$ 206,000
Mains	170,000
Meters	115,000
Lift Stations	80,000
Radios	30,000
Computer Software	30,000
	<b><u>\$ 631,000</u></b>

### **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 225 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)

2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE		2024 BUDGET	% Change
<b>OPERATING REVENUES</b>						
931,000	931,000	931,000	931,000	RE/Personal property taxes	-	(100%)
-	-	-	-	Charges to customers for services	1,891,900	N/A
48,695	56,426	49,000	49,000	Licenses and permits	50,500	3%
979,695	987,426	980,000	980,000	<b>Total operating revenues</b>	<b>1,942,400</b>	98%
<b>OPERATING EXPENSES:</b>						
330,013	360,932	346,300	346,300	Salaries/Benefits	593,900	71%
332,123	319,276	288,000	288,000	Wage/Benefit Transfers - DPW	293,700	2%
140,710	160,653	209,800	209,800	Other operating expenses	238,800	14%
786,357	812,723	800,000	800,000	Depreciation	816,000	2%
1,589,203	1,653,584	1,644,100	1,644,100	<b>Total operating expenses</b>	<b>1,942,400</b>	18%
(609,508)	(666,158)	(664,100)	(664,100)	<b>NET OPERATING LOSS</b>	-	(100%)
<b>NON-OPERATING ITEMS:</b>						
248	10,501	1,500	1,500	Interest earnings	1,500	-
500	501	500	500	Miscellaneous revenues	500	-
(18,032)	(492)	(500)	(500)	Bond expenses	(500)	-
(31,978)	(62,111)	(24,000)	(24,000)	Interest expense	(137,200)	472%
(49,262)	(51,601)	(22,500)	(22,500)	<b>NET NON-OPERATING ITEMS</b>	<b>(135,700)</b>	503%
1,097,424	973,034	-	-	Capital contributions	-	-
438,654	255,275	(686,600)	(686,600)	<b>NET INCOME / (LOSS)</b>	<b>(135,700)</b>	(80%)
29,579,444	30,018,098	30,273,373	30,273,373	Net assets, beginning of year	29,586,773	
30,018,098	30,273,373	29,586,773	29,586,773	Net assets, end of year	29,451,073	

### **ITEMS OF NOTE:**

Beginning in 2024, the Storm Utility is being funded by user fees.

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

Maintain compliance with the DNR-issued MS4 permit for Storm Sewer Outfall discharges.

## Fund 215 (Garbage & Recycling)

2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	REVENUES	2024 BUDGET	% CHANGE
2,010,535	2,087,443	2,169,500	2,169,500	Refuse collection fee	<b>2,248,800</b>	4%
80,728	80,488	80,000	80,000	Recycling State aids	<b>80,000</b>	-
-	-	-	-	Recycling rebate	-	-
9,052	10,741	6,500	6,500	Sales of recycling carts	<b>10,000</b>	54%
585	12,783	600	600	Interest Earnings	<b>8,000</b>	1,233%
<b>2,100,900</b>	<b>2,191,455</b>	<b>2,256,600</b>	<b>2,256,600</b>	<b>Total revenues</b>	<b>2,346,800</b>	4%

2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	EXPENDITURES	2024 BUDGET	% CHANGE
1,465,175	1,519,481	1,571,600	1,571,600	Garbage collection contract	<b>1,629,500</b>	4%
-	-	-	-	Taxes - dumping	-	-
-	-	-	-	Municipal hazardous waste	-	-
<b>1,465,175</b>	<b>1,519,481</b>	<b>1,571,600</b>	<b>1,571,600</b>	<b>Sub-total garbage collection</b>	<b>1,629,500</b>	4%
553,899	575,755	597,900	597,900	Recycling collection contract	<b>619,300</b>	4%
8,000	18,000	28,000	28,000	Spring brush pick-up	<b>25,000</b>	(11%)
6,655	5,661	6,000	6,000	Household hazardous materials	<b>6,000</b>	-
29,330	10,488	36,800	36,800	General administrative expense	<b>12,300</b>	(67%)
<b>597,884</b>	<b>609,904</b>	<b>668,700</b>	<b>668,700</b>	<b>Sub-total recycling</b>	<b>662,600</b>	(1%)
2,063,059	2,129,385	2,240,300	2,240,300	<b>Total expenditures</b>	<b>2,292,100</b>	2%
37,841	62,070	16,300	16,300	<b>Net income (expense)</b>	<b>54,700</b>	
-	-	-	-	Transfer from General Fund	-	-
37,841	62,070	16,300	16,300	<b>Net income (expense)</b>	<b>54,700</b>	
62,459	100,300	162,370	162,370	<b>Fund balance, beginning</b>	<b>178,670</b>	
100,300	162,370	178,670	178,670	<b>Fund balance, ending</b>	<b>233,370</b>	

### BUDGET NOTES:

The Garbage & Recycling Fund accounts for garbage collection and recycling activities for residential properties up to four units. 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 special charge is placed on the tax bill annually to cover the cost of the garbage and recycling services. Commercial, industrial and residential properties with more than four units must contract privately for garbage and recycling service and are not assessed the special charge.

The special charge of **\$169.08** will be placed on the 2023 tax bill for 2024 purposes for each residential unit (up to four units).

# **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 by user fees.
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.
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.

## TERMINOLOGY

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**



## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 100 GENERAL FUND

GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ACTIVITY	2023 AMENDED BUDGET	2024 BUDGET WORKSHOP BUDGET
PROPERTY TAXES							
100-000-010-7000-0000	RE/PP TAXES	18,437,000	19,527,400	19,498,100	19,671,100	19,582,000	22,563,000
PROPERTY TAXES		18,437,000	19,527,400	19,498,100	19,671,100	19,582,000	22,563,000
OTHER TAXES							
100-000-010-7003-0000	OMITTED TAXES	9,300	(3,400)	10,700	244,500		
100-000-010-7012-0000	INT-DELINQUENT TAXES	1,700	1,000	1,700	4,500	2,000	3,700
100-000-010-7020-0000	TRAILER TAX	2,700	2,400	2,900	2,600	3,000	3,000
100-000-010-7030-0000	HOTEL/MOTEL ROOM TAX	110,700	63,200	119,700	116,000	95,000	195,000
100-000-090-7692-0000	PILOT ON EXEMPT PROPERTY	49,800	24,200	51,500	84,700	50,000	55,000
100-000-220-7050-0000	2% FIRE DUES	199,200	198,500	211,400	225,800	210,000	265,000
OTHER TAXES		373,400	285,900	397,900	678,100	360,000	521,700
INTERGOVERNMENTAL							
100-000-010-7100-0000	SHARED REVENUES	447,800	495,000	503,800	511,100	507,500	1,446,400
100-000-010-7100-0001	COMPUTER AID	201,300	659,500	659,500	659,500	659,500	
100-000-010-7100-0003	PERSONAL PROPERTY AID	326,400	299,700	273,000	375,000	324,800	324,800
100-000-010-7100-0005	CABLE PROVIDER AID		50,500	100,700	100,700	100,700	100,700
100-000-010-7103-0000	GRANT REVENUES	7,700	639,600	7,000	7,000	491,000	7,000
100-000-010-7110-0000	MANAGED FOREST LAND (MFL) AID	100					
100-000-200-7130-0000	GRANTS - POLICE	17,700	8,400	12,400	4,300	14,000	
100-000-210-7130-0000	GRANTS - EMS		23,000				
100-000-220-7130-0000	GRANTS - FIRE						2,135,700
100-000-400-7120-0000	CONNECT.ST/HWY AIDS	155,900	155,500	156,200	156,400	158,000	193,000
100-000-400-7122-0000	TRANSPORTATION AIDS	2,299,500	2,379,900	2,141,900	2,463,200	2,472,000	2,524,000
100-000-620-7130-0000	GRANTS - PARKS	26,500					
INTERGOVERNMENTAL		3,482,900	4,711,100	3,854,500	4,277,200	4,727,500	7,391,100
LICENSES AND PERMITS							
100-000-010-7200-0000	LIQUOR/MALT LICENSES	60,700	42,500	64,200	43,800	60,000	50,000
100-000-010-7202-0000	OPERATOR LICENSES	24,000	8,900	9,100	18,900	10,000	10,000
100-000-010-7204-0000	CIGARETTE LICENSE	3,100	3,000	3,300	3,400	3,000	3,500
100-000-010-7206-0000	DOG LIC-VMF SHARE	7,000	10,900	15,600	16,600	15,000	15,000
100-000-010-7214-0000	THEATER LICENSES	200		500	200	200	200
100-000-010-7218-0000	TRAILER PARK LICENSES	100	100	100	100	100	100
100-000-010-7220-0000	TAXI/AUCT/MISC.LICENSES	2,100	1,900	2,500	2,000	2,000	2,000
100-000-010-7222-0000	AMUSEMENT DEVICE LICENSES	11,200	11,200	11,900	12,400	12,000	12,000
100-000-010-7266-0000	ITINERANT PEDDLERS LICENS	1,200	800	1,100	2,300	2,000	2,000
100-000-010-7272-0000	PARK USE PERMITS	24,800	17,700	27,000	25,000	25,000	27,000
100-000-200-7268-0000	PARKING PERMITS	13,100	11,500	12,700	10,600	12,000	12,000
100-000-200-7276-0000	ALARM PERMITS	14,900	14,800	15,200	15,200	15,000	16,000
100-000-770-7250-0000	BUILDING PERMITS	609,500	600,200	477,500	663,200	520,000	570,000
100-000-770-7252-0000	ELECTRICAL PERMITS	152,200	142,400	146,400	168,300	205,000	205,000
100-000-770-7254-0000	PLUMBING PERMITS	138,400	140,800	117,600	161,900	145,000	150,000
100-000-770-7256-0000	HEATING PERMITS	102,700	104,600	110,500	110,400	120,000	130,000
100-000-770-7260-0000	CURB CUTS	4,500	5,900	4,900	5,100	4,500	5,000
100-000-770-7262-0000	STREET EXCAVATION	4,600	1,500	1,600	1,400	2,000	2,000
100-000-770-7264-0000	SIGN PERMITS	14,200	13,600	15,100	11,400	15,000	15,000
100-000-770-7270-0000	OCCUPANCY PERMITS	20,300	21,400	21,900	31,400	25,000	25,000
100-000-790-7496-0000	ZONING PERMIT	10,000	15,900	13,300	12,900	12,000	10,000
LICENSES AND PERMITS		1,218,800	1,169,600	1,072,000	1,316,500	1,204,800	1,261,800
PUBLIC CHARGE FOR SERVICE							

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 100 GENERAL FUND

GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ACTIVITY	2023 AMENDED BUDGET	2024 BUDGET WORKSHOP BUDGET
PUBLIC CHARGE FOR SERVICE							
100-000-010-7400-0000	ACCTG SERV FEE	200	100	100			
100-000-010-7490-0000	MATL.SALES&SERVICES	25,000	28,400	26,600	21,800	25,000	20,000
100-000-010-7499-0000	OPEN RECORDS REQUEST	400	400	500	100		
100-000-200-7420-0000	ACCIDENT&THEFT REPORTS	4,300	3,300	2,300	1,400	2,500	2,000
100-000-200-7421-3000	SCHOOL LIAISON OFFICER	136,600	138,600	143,800	154,700	145,000	152,000
100-000-200-7422-0000	MISC PD REVENUES	400	3,200	5,400	5,600	5,000	5,000
100-000-200-7422-0001	FINGERPRINTS	3,200	1,700	2,900	1,600	2,500	2,000
100-000-200-7740-0000	HUNTING PROCESSING CHG	400	300	300	200		200
100-000-210-7435-0000	AMBULANCE FEES	2,450,800	2,203,900				
100-000-210-7435-0001	AMBUL-NON COLLECTIBLE	(233,100)	(143,900)				
100-000-210-7435-0003	AMBUL-INSUR. ADJUST	(957,100)	(892,900)				
100-000-220-7330-0001	FD PLAN REVIEW FEES	9,100	7,000	8,400	5,100	6,000	6,000
100-000-220-7435-0000	AMBULANCE FEES			2,475,600	2,891,400	4,100,000	4,100,000
100-000-220-7435-0001	AMBUL-NON COLLECTIBLE			(123,200)	(191,100)	(200,000)	(200,000)
100-000-220-7435-0003	AMBUL-INSUR. ADJUST			(1,020,500)	(1,147,000)	(1,620,400)	(1,800,000)
100-000-220-7436-0005	CONTRACTED FIRE DEPT SERVICES	211,800	254,000	275,500	292,000	331,000	359,000
100-000-260-7411-0000	WEED CUT REPAYMENTS	2,900	1,200	1,600	2,600	2,900	1,500
100-000-260-7412-0000	WEED CUT ADMIN. FEES	1,300	800	800	1,000	800	800
100-000-400-7441-0000	DPW LABOR REIMB	19,300	23,700	19,700	22,800	21,000	25,000
100-000-770-7493-0000	HOUSE NUMBERS	2,700	2,700	2,300	600	500	500
100-000-770-7738-0000	CERTIF COMMTY REVIEW FEE	14,200	5,400	10,600	9,300	8,500	9,000
100-000-770-7742-0000	CODE COMPLIANCE INSPECTIONS	400	1,200	700	600	500	1,300
100-000-790-7495-0000	OVC APPLICATION FEE	1,000					
100-000-790-7497-0000	OUTDOOR CAFE PERMIT	500	700	500	700	200	800
100-000-790-7735-0000	SPECIAL APPEARANCE	3,100	2,100	4,900	1,000	3,000	1,000
100-000-790-7736-0000	SUBDIVISION REVIEW FEES	9,100	10,500	6,800	9,000	9,500	9,500
100-000-790-7737-0000	PROJECT REVIEW FEES	10,800	8,500	50,900	80,800	12,000	90,000
PUBLIC CHARGE FOR SERVICE		1,717,300	1,660,900	1,896,500	2,164,200	2,855,500	2,785,600
INTEREST INCOME							
100-000-010-7600-0000	INTEREST-STATE POOL	145,700	114,000	10,400	120,800	90,000	745,000
100-000-010-7600-0618	INTEREST ON ADVANCE - TID #6	42,500	13,100	7,400	27,700	13,000	61,000
100-000-010-7600-0619	INTEREST ON ADVANCE - TID #7	5,000	1,900	1,100	4,000	1,900	7,000
100-000-010-7600-0621	INTEREST ON ADVANCE - TID #9	12,800	4,800	2,700	10,200	4,800	
100-000-010-7600-0730	INTEREST ON ADVANCE - SEWER	2,900					
100-000-010-7600-0900	INTEREST EARNINGS - OTHER	234,800	31,100	1,000		4,900	10,000
100-000-010-7610-0000	INT-PAST DUE INVOICES	7,400	8,300	8,200	5,800	7,000	5,000
INTEREST INCOME		451,100	173,200	30,800	168,500	121,600	828,000
MISCELLANEOUS							
100-000-010-7700-0000	MISC REVENUE	42,700	3,400	42,500	38,400	40,000	35,000
100-000-010-7705-0000	MISC DONATIONS	1,100	4,000	300			
100-000-010-7707-0000	MENO FALLS SCHOOL DIST RENTAL INCOME	40,400	44,200	44,200	44,200	44,200	45,000
100-000-010-7710-0000	CABLE TV REVENUES	400,500	362,700	382,700	396,600	390,000	400,000
100-000-010-7711-0000	BILLBOARD AGREEMENT				28,800	30,000	
100-000-010-7712-0000	PROPERTY RENTAL - CABLE TV	6,900	7,100	7,300	7,500	7,500	7,700
100-000-010-7713-0000	TOWER LEASE AGREEMENTS	69,000	71,600	74,400	78,600	78,000	85,000
100-000-010-7713-0010	SODA AGREEMENT	600	800	1,200	800	800	800
100-000-010-7720-0000	SALE OF VILLAGE PROPERTY	4,700		(2,300)			
100-000-010-7750-0000	MISC RENTALS	7,100	6,200	8,200	4,700	5,000	5,000
100-000-010-7770-0000	INS.DIVIDENDS/AWARDS				105,600	121,100	
100-000-010-7780-0000	SETTLEMENTS-CLAIMS MISC.	2,500					

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 100 GENERAL FUND

GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ACTIVITY	2023 AMENDED BUDGET	2024 BUDGET WORKSHOP BUDGET
MISCELLANEOUS							
100-000-150-7780-0000	SETTLEMENTS-CLAIMS MISC.			21,200			
100-000-195-7780-0000	SETTLEMENTS-CLAIMS MISC.			21,700			
100-000-350-7725-0000	SCRAP METAL SALES	1,800	3,500	3,500	4,400	4,000	4,000
100-000-350-7726-0000	SCRAP OIL SALES	400					
100-000-400-7700-0000	MISC REVENUE	400					
100-000-620-7705-0000	PARK DONATIONS		1,000	4,000	1,100		
100-000-790-7730-0000	PUBLICATION FEES	26,100	21,800	19,100	18,000	25,000	15,000
MISCELLANEOUS		604,200	526,300	733,600	744,200	624,500	597,500
CHARGES TO WATER UTILITY							
100-000-090-7690-0000	WU TAXES TO GF	1,190,000	1,233,400	1,152,200	1,129,100	1,300,000	1,300,000
CHARGES TO WATER UTILITY		1,190,000	1,233,400	1,152,200	1,129,100	1,300,000	1,300,000
TRANSFERS IN							
100-000-090-7801-0605	TFR FROM MUNICIPAL FACILITIES					536,400	
TRANSFERS IN						536,400	
FINES AND PENALTIES							
100-000-200-7300-0000	COURT RECEIPTS	419,000	542,200	588,000	514,900	595,000	545,000
100-000-200-7310-0000	PARKING VIOLATIONS	57,800	47,600	53,700	52,100	55,000	55,000
100-000-200-7320-0000	IMPOUNDED DOGS	9,400	5,100	5,300	5,000	5,500	5,500
100-000-200-7330-0000	FALSE ALARMS PENALTIES	13,000	14,300	13,400	19,000	13,000	13,000
100-000-200-7422-0008	BLOOD ANALYSIS FEE	900	600	600	1,300	1,000	1,000
100-000-200-7422-0010	WARRANT FEES	600	100	400	400	400	400
100-000-220-7330-0000	FALSE ALARMS PENALTIES	200					
FINES AND PENALTIES		500,900	609,900	661,400	592,700	669,900	619,900
OTHER FINANCING SOURCES							
100-000-800-7800-0000	PROCEEDS - DEBT ISSUE		1,240,000				
100-000-800-7800-0004	DEBT PREMIUM		66,500	7,400			
OTHER FINANCING SOURCES			1,306,500	7,400			
ESTIMATED REVENUES - FUND 100		27,975,600	31,204,200	29,304,400	30,741,600	31,982,200	37,868,600

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 100 GENERAL FUND

GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ACTIVITY	2023 AMENDED BUDGET	2024 BUDGET WORKSHOP BUDGET
Dept 100-000 - VILLAGE BOARD							
SALARIES & WAGES							
100-100-000-8000-0000	SALARIES	38,900	41,000	40,700	39,800	41,000	39,000
SALARIES & WAGES		38,900	41,000	40,700	39,800	41,000	39,000
FRINGE BENEFITS							
100-100-000-8010-0000	FICA	3,000	3,100	3,100	3,000	3,000	3,000
100-100-000-8016-0000	WORKER'S COMP INSURANCE	100	100	100		100	
FRINGE BENEFITS		3,000	3,200	3,200	3,000	3,100	3,000
EMPLOYEE TRAINING/EXPENSE							
100-100-000-8070-0000	TRAINING & EDUCATION	100					
EMPLOYEE TRAINING/EXPENSE		100					
OTHER OPERATING							
100-100-000-8490-0000	VB GENERAL EXPENSE	5,400	5,900	2,300	3,400	4,000	6,000
OTHER OPERATING		5,400	5,900	2,300	3,400	4,000	6,000
Totals for dept 100-000 - VILLAGE BOARD		47,400	50,100	46,200	46,200	48,100	48,000

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 100 GENERAL FUND

GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ACTIVITY	2023 AMENDED BUDGET	2024 BUDGET WORKSHOP BUDGET
Dept 110-000 - VILLAGE MANAGER							
SALARIES & WAGES							
100-110-000-8000-0000	SALARIES	105,800	111,200	109,900	113,200	123,000	120,000
100-110-000-8001-2000	VACATION PAYOUT		6,100	5,400	9,800		
SALARIES & WAGES		105,800	117,300	115,300	123,000	123,000	120,000
FRINGE BENEFITS							
100-110-000-8010-0000	FICA	6,700	6,800	7,300	7,500	9,000	9,000
100-110-000-8011-0000	PENSION-VMF	7,000	7,600	8,000	8,200	8,000	8,000
100-110-000-8013-0000	HEALTH INSURANCE	13,100	15,100	15,700	16,900	15,000	13,000
100-110-000-8014-0000	DENTAL INSURANCE	600	600	600	600	1,000	1,000
100-110-000-8015-0000	LIFE INSURANCE	800	800	800	900	1,000	1,000
100-110-000-8016-0000	WORKER'S COMP INSURANCE	100	100	200	100	200	100
100-110-000-8030-0616	WAGE/BENEFIT TRANSFER TID 5	(5,000)					
100-110-000-8030-0618	WAGE/BENE TID 6 TRANSFERS	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
100-110-000-8030-0619	WAGE/BENEFIT TRANSFER TID 7	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
100-110-000-8030-0620	WAGE/BENEFIT TRANSFERS TID 8	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
100-110-000-8030-0621	WAGE/BENEFIT TRANSFERS TID 9	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
100-110-000-8030-0630	WAGE/BENEFIT TRANSFER TO TID #10	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
100-110-000-8030-0631	WAGE/BENEFIT TRANSFER TO TID #11	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
100-110-000-8030-0632	WAGE/BENEFIT TRANSFER TO TID #12	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
100-110-000-8030-0633	WAGE/BENEFIT TRANSFER TO TID #13	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
100-110-000-8030-0634	WAGE/BENEFIT TRANSFER TO TID #14	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
100-110-000-8030-0635	WAGE/BENEFIT TRANSFER TO TID #15	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
100-110-000-8030-0636	WAGE/BENEFIT TRANSFER TO TID #16						
FRINGE BENEFITS		(41,700)	(34,000)	(32,400)	(30,800)	(35,800)	(42,900)
EMPLOYEE TRAINING/EXPENSE							
100-110-000-8070-0000	TRAINING & EDUCATION		700				3,000
EMPLOYEE TRAINING/EXPENSE			700				3,000
OTHER OPERATING							
100-110-000-8490-0000	GENERAL EXPENSES				187,200		
OTHER OPERATING					187,200		
MATERIALS AND SUPPLIES							
100-110-000-8100-0000	OFFICE SUPPLIES	1,400	2,600	2,800	2,600	3,000	3,000
100-110-000-8100-0210	MEMBERSHIP/PUBLICATIONS	1,400	1,400	1,400	1,400	2,000	1,600
100-110-000-8170-4000	GAS & DIESEL FUEL	500	300	500	1,000	1,000	1,000
MATERIALS AND SUPPLIES		3,300	4,300	4,700	5,000	6,000	5,600
REPAIR/MAINTENANCE							
100-110-000-8162-4000	RM-VEHICLES		2,200				500
REPAIR/MAINTENANCE			2,200				500
Totals for dept 110-000 - VILLAGE MANAGER		67,400	90,500	87,600	284,400	93,200	86,200

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 100 GENERAL FUND

GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ACTIVITY	2023 AMENDED BUDGET	2024 BUDGET WORKSHOP BUDGET
Dept 111-000 - CLERK SERVICES							
SALARIES & WAGES							
100-111-000-8000-0000	SALARIES	268,800	298,500	269,000	241,300	204,000	277,000
100-111-000-8001-0000	OVERTIME	300	1,300		100		
100-111-000-8001-2000	VACATION PAYOUT	1,000	100		800		
100-111-000-8001-2002	COMP-TIME PAYOUT			400	200		
100-111-000-8002-0000	PART TIME WAGES	35,700	23,500	21,100	22,200	17,000	
100-111-000-8003-1110	ELECTION WORKERS WAGES	19,900	95,400	28,500	83,900	35,000	105,000
100-111-000-8004-0000	TEMPORARY HELP						29,000
100-111-000-8008-0000	RETIREMENT/SEVERANCE	18,700	5,700		15,600		
SALARIES & WAGES		344,400	424,500	319,000	364,100	256,000	411,000
FRINGE BENEFITS							
100-111-000-8010-0000	FICA	24,300	24,500	21,500	20,900	17,000	23,000
100-111-000-8011-0000	PENSION-VMF	19,800	22,200	19,700	17,400	15,000	19,000
100-111-000-8013-0000	HEALTH INSURANCE	70,400	81,900	100,500	86,000	76,000	84,000
100-111-000-8014-0000	DENTAL INSURANCE	3,500	3,500	4,100	3,300	3,000	4,000
100-111-000-8015-0000	LIFE INSURANCE	1,500	1,300	1,300	1,100	1,000	1,000
100-111-000-8016-0000	WORKER'S COMP INSURANCE	400	500	500	400	300	500
FRINGE BENEFITS		119,900	133,900	147,600	129,100	112,300	131,500
EMPLOYEE TRAINING/EXPENSE							
100-111-000-8070-0000	TRAINING & EDUCATION	1,800	700	3,200	2,900	2,500	4,800
100-111-000-8080-0000	TRAVEL EXPENSES	3,200	(100)	300	800	2,300	2,300
100-111-000-8100-0200	DUES & SUBSCRIPTIONS	12,800	12,200	12,600	13,000	13,200	15,000
EMPLOYEE TRAINING/EXPENSE		17,800	12,800	16,100	16,700	18,000	22,100
OTHER OPERATING							
100-111-000-8440-0000	ERRONEOUS TAXES	58,800	(35,100)	12,700	131,300		
100-111-000-8440-1000	TAX CHARGEBACKS	14,400					
100-111-000-8440-2000	COLLECTION FEES	5,700	3,400	3,800	7,800	5,000	8,000
100-111-000-8440-7010	UNCOLL.DEL.PP TAXES	(1,600)		19,100	(3,300)	3,000	
OTHER OPERATING		77,300	(31,700)	35,600	135,800	8,000	8,000
MATERIALS AND SUPPLIES							
100-111-000-8100-0000	OFFICE SUPPLIES	1,800	2,500	2,300	1,700	2,300	2,500
100-111-000-8100-0010	POSTAGE/SHIPPING	24,900	34,700	18,200	17,100	25,000	35,000
100-111-000-8100-0030	COPIER SUPPLIES			1,100	1,100		
100-111-000-8100-0110	ELECT EXPENSES	13,100	107,800	40,300	49,200	63,800	100,000
100-111-000-8100-0220	NOTICES & PUBLICATIONS	500	1,000	800	400	1,000	1,400
100-111-000-8100-0230	RECORDS SEARCH	6,100	4,400	5,100	4,200	5,200	5,000
MATERIALS AND SUPPLIES		46,400	150,400	67,800	73,700	97,300	143,900
CONTRACTUAL SERVICES							
100-111-000-8300-1300	TAX COLLECTION & BILLING SERVICES	200	35,100	35,600	38,100	38,000	65,000
100-111-000-8300-1301	TAX BILLING	12,600	13,000	13,300	13,900	13,700	
100-111-000-8300-1303	MUNICIPAL CODE		900	2,100			
100-111-000-8300-1304	MUNI CODE SUPPLEMENTS & CODIFICATION	7,700	6,600	400	3,600	7,000	7,000
CONTRACTUAL SERVICES		20,500	55,600	51,400	55,600	58,700	72,000
Totals for dept 111-000 - CLERK SERVICES		626,300	745,500	637,500	775,000	550,300	788,500

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 100 GENERAL FUND

GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ACTIVITY	2023 AMENDED BUDGET	2024 BUDGET WORKSHOP BUDGET
Dept 120-000 - HUMAN RESOURCES							
SALARIES & WAGES							
100-120-000-8000-0000	SALARIES	52,400	50,700	53,200	57,600	95,000	160,000
100-120-000-8001-2000	VACATION PAYOUT	900	1,700	1,000	200		
100-120-000-8002-0000	PART TIME WAGES	14,600	14,000	14,700	15,200	17,000	
SALARIES & WAGES		67,900	66,400	68,900	73,000	112,000	160,000
FRINGE BENEFITS							
100-120-000-8010-0000	FICA	4,800	5,000	5,300	5,500	9,000	12,000
100-120-000-8011-0000	PENSION-VMF	4,400	4,600	4,700	4,700	8,000	11,000
100-120-000-8013-0000	HEALTH INSURANCE	15,800	6,600	8,200	10,600	11,000	20,000
100-120-000-8014-0000	DENTAL INSURANCE	800	800	800	800	1,000	1,000
100-120-000-8015-0000	LIFE INSURANCE	200	300	300	300	300	400
100-120-000-8016-0000	WORKER'S COMP INSURANCE	100	100	100	100	100	200
FRINGE BENEFITS		26,100	17,400	19,400	22,000	29,400	44,600
EMPLOYEE TRAINING/EXPENSE							
100-120-000-8075-0000	RECRUITMENT & PERSONNEL	1,300	200	2,200	2,200	2,500	10,000
100-120-000-8076-0000	EMPLOYEE EXAMS/EVALUATIONS	3,600	11,500	16,700	6,500	5,000	5,000
100-120-000-8088-0000	RELATIONS/RECOGNITION	2,200	1,600	1,300	1,600	2,300	2,000
100-120-000-8089-0000	EMPLOYEE ASSIST.PROGRAM	6,100	6,000	6,200	6,500	7,300	7,000
100-120-000-8096-0000	WELLNESS PROGRAM					113,000	113,000
EMPLOYEE TRAINING/EXPENSE		13,200	19,300	26,400	16,800	130,100	137,000
MATERIALS AND SUPPLIES							
100-120-000-8100-0000	OFFICE SUPPLIES		400		200		500
MATERIALS AND SUPPLIES			400		200		500
Totals for dept 120-000 - HUMAN RESOURCES		107,200	103,500	114,700	112,000	271,500	342,100

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 100 GENERAL FUND

GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ACTIVITY	2023 AMENDED BUDGET	2024 BUDGET WORKSHOP BUDGET
Dept 130-000 - ASSESSING							
CONTRACTUAL SERVICES							
100-130-000-8300-1301	TAX BILLING	12,600	13,000	13,300	13,900	13,000	15,000
100-130-000-8300-1302	REVALUATION		15,800		32,000	79,000	
100-130-000-8300-1305	DOR MANUFACTG ASSESSMT	23,600	23,000		45,500	30,000	45,000
100-130-000-8310-1301	BOARD OF REVIEW	200	100	200	200	200	1,200
100-130-000-8310-1302	ASSESSING SERVICES	148,500	150,500	152,500	155,000	158,700	161,900
CONTRACTUAL SERVICES		184,900	202,400	166,000	246,600	280,900	223,100
Totals for dept 130-000 - ASSESSING		184,900	202,400	166,000	246,600	280,900	223,100

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 100 GENERAL FUND

GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ACTIVITY	2023 AMENDED BUDGET	2024 BUDGET WORKSHOP BUDGET
Dept 150-000 - BUILDING MAINTENANCE							
SALARIES & WAGES							
100-150-000-8000-0000	SALARIES	41,600	42,900	43,800	45,300	45,000	47,000
100-150-000-8002-0000	PART TIME WAGES	20,500	21,400	21,800	22,100	22,000	19,000
SALARIES & WAGES		62,100	64,300	65,600	67,400	67,000	66,000
FRINGE BENEFITS							
100-150-000-8010-0000	FICA	4,500	4,700	4,800	4,900	5,000	5,000
100-150-000-8011-0000	PENSION-VMF	4,100	4,400	4,400	4,400	5,000	5,000
100-150-000-8013-0000	HEALTH INSURANCE	13,600	15,700	16,200	17,500	17,000	15,000
100-150-000-8014-0000	DENTAL INSURANCE	700	700	700	700	1,000	1,000
100-150-000-8015-0000	LIFE INSURANCE	200	200	300	400	400	400
100-150-000-8016-0000	WORKER'S COMP INSURANCE	2,100	2,400	2,600	2,100	2,000	2,000
FRINGE BENEFITS		25,200	28,100	29,000	30,000	30,400	28,400
EMPLOYEE TRAINING/EXPENSE							
100-150-000-8070-0000	TRAINING & EDUCATION	1,100		200		1,000	1,000
EMPLOYEE TRAINING/EXPENSE		1,100		200		1,000	1,000
MATERIALS AND SUPPLIES							
100-150-000-8100-0020	PAPER/PRINTING	7,100	10,300	7,900	8,800	9,500	11,000
100-150-000-8110-0000	DEPARTMENT SUPPLIES	900	800	1,000	700	1,000	1,000
100-150-000-8110-0100	SMALL EQUIP./TOOLS	200	100		100	200	200
100-150-000-8110-1501	CUSTODIAL SUPPLIES	9,100	9,400	8,700	10,400	13,200	13,500
MATERIALS AND SUPPLIES		17,300	20,600	17,600	20,000	23,900	25,700
REPAIR/MAINTENANCE							
100-150-000-8162-2000	RM-BUILDING & GROUNDS	31,300	62,100	40,200	34,800	40,000	42,000
REPAIR/MAINTENANCE		31,300	62,100	40,200	34,800	40,000	42,000
CONTRACTUAL SERVICES							
100-150-000-8300-0000	CONTRACTS	42,000	61,000	21,800	90,200	94,900	122,100
100-150-000-8300-1501	MECHANICALS CONTRACT	10,300	13,800	15,100	6,500	16,200	17,700
100-150-000-8300-1502	CUSTODIAL CONTRACT	24,100	24,100	21,800	16,000	30,000	31,000
CONTRACTUAL SERVICES		76,400	98,900	58,700	112,700	141,100	170,800
UTILITIES							
100-150-000-8200-0010	LIGHT/POWER	103,800	100,700	102,800	113,300	105,000	110,000
100-150-000-8200-0020	HEAT (GAS & OIL)	26,000	21,800	33,100	35,700	36,800	40,000
100-150-000-8200-0030	WATER/SEWER VMF	8,000	4,800	6,600	9,700	8,000	10,000
UTILITIES		137,800	127,300	142,500	158,700	149,800	160,000
Totals for dept 150-000 - BUILDING MAINTENANCE		351,200	401,300	353,800	423,600	453,200	493,900

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 100 GENERAL FUND

GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ACTIVITY	2023 AMENDED BUDGET	2024 BUDGET WORKSHOP BUDGET
Dept 160-000 - INSURANCES							
FRINGE BENEFITS							
100-160-000-8018-0000	UNEMPLOYMENT COMPENSATION	500	5,700	4,600		10,000	
	FRINGE BENEFITS	500	5,700	4,600		10,000	
INSURANCES							
100-160-000-8610-0010	PUBLIC OFFICIALS INSURANCE	6,300	6,300	5,400	6,100	6,300	11,000
100-160-000-8610-0011	EMPLOYMENT PRACTICE LIABILITY	5,000	5,100	5,600	5,800	6,500	18,000
100-160-000-8610-0012	CRIME POLICY	2,500	1,900	1,600	2,200	2,300	2,500
100-160-000-8610-0030	BOILER & MACHINERY	1,000	2,400	2,800	2,900	3,500	5,500
100-160-000-8610-0040	VOLUNTEER INSURANCES	200	200	100	100	100	100
100-160-000-8610-0050	PROP DAMAGE INSURANCE	30,900	37,500	42,100	44,600	42,000	67,000
100-160-000-8610-0060	PROP DAMAGE-VEHICLES	27,000	34,100	40,200	45,200	50,000	50,000
100-160-000-8610-0500	FITNESS REIMB - FIRE	200	100		200		
100-160-000-8610-0700	EFLEX FSA	3,800	6,300	4,800	2,600		
100-160-000-8612-0000	CLAIMS SETTLED	43,700	200		100		
INSURANCES		120,600	94,100	102,600	109,800	110,700	154,100
Totals for dept 160-000 - INSURANCES		121,100	99,800	107,200	109,800	120,700	154,100

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 100 GENERAL FUND

GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ACTIVITY	2023 AMENDED BUDGET	2024 BUDGET WORKSHOP BUDGET
Dept 170-171 - MUNICIPAL COURT							
SALARIES & WAGES							
100-170-171-8000-0000 SALARIES		170,100	174,800	171,200	115,300	124,000	129,000
100-170-171-8001-2000 VACATION PAYOUT		300			5,800		
100-170-171-8001-2002 COMP-TIME PAYOUT				100	300		
100-170-171-8008-0000 RETIREMENT/SEVERANCE					5,200		
SALARIES & WAGES		170,400	174,800	171,300	126,600	124,000	129,000
FRINGE BENEFITS							
100-170-171-8010-0000 FICA		12,200	12,800	13,200	10,000	10,000	10,000
100-170-171-8011-0000 PENSION-VMF		9,100	9,700	9,600	5,900	6,000	7,000
100-170-171-8013-0000 HEALTH INSURANCE		47,600	15,900	33,200	38,900	46,000	39,000
100-170-171-8014-0000 DENTAL INSURANCE		2,400	2,400	2,400	1,700	2,000	2,000
100-170-171-8015-0000 LIFE INSURANCE		300	300	300	200	100	100
100-170-171-8016-0000 WORKER'S COMP INSURANCE		200	200	300	200	200	200
FRINGE BENEFITS		71,800	41,300	59,000	56,900	64,300	58,300
EMPLOYEE TRAINING/EXPENSE							
100-170-171-8070-0000 TRAINING & EDUCATION		2,300	1,300	1,800	1,900	4,000	2,500
100-170-171-8080-0000 TRAVEL EXPENSES		100		200	600	500	700
100-170-171-8082-0000 CLERICAL ALLOWANCE		400	200	900	1,400	1,000	1,000
EMPLOYEE TRAINING/EXPENSE		2,800	1,500	2,900	3,900	5,500	4,200
MATERIALS AND SUPPLIES							
100-170-171-8100-0000 OFFICE SUPPLIES		1,300	1,200	1,300	800	1,200	1,200
MATERIALS AND SUPPLIES		1,300	1,200	1,300	800	1,200	1,200
PROPERTY & EQUIPMENT							
100-170-171-8190-9000 REV CAPITAL FUND PAYMENT		10,000	10,000	8,000			
PROPERTY & EQUIPMENT		10,000	10,000	8,000			
Totals for dept 170-171 - MUNICIPAL COURT		256,300	228,800	242,500	188,200	195,000	192,700

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 100 GENERAL FUND

GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ACTIVITY	2023 AMENDED BUDGET	2024 BUDGET WORKSHOP BUDGET
Dept 170-172 - VILLAGE ATTORNEY							
SALARIES & WAGES							
100-170-172-8000-0000	SALARIES	227,100	150,600	162,900	225,100	197,000	209,000
100-170-172-8001-2000	VACATION PAYOUT		9,600				
100-170-172-8002-0000	PART TIME WAGES		10,700	900			
100-170-172-8004-0000	TEMPORARY HELP P/T WAGES	19,800	1,700	23,200	20,900	23,000	24,000
100-170-172-8008-0000	RETIREMENT/SEVERANCE		44,700				
SALARIES & WAGES		246,900	217,300	187,000	246,000	220,000	233,000
FRINGE BENEFITS							
100-170-172-8010-0000	FICA	18,200	17,900	13,500	17,700	17,000	18,000
100-170-172-8011-0000	PENSION-VMF	14,900	11,200	10,600	14,600	13,000	14,000
100-170-172-8013-0000	HEALTH INSURANCE	53,200	36,100	47,200	55,000	46,000	40,000
100-170-172-8014-0000	DENTAL INSURANCE	2,700	2,100	1,900	2,700	2,000	2,000
100-170-172-8015-0000	LIFE INSURANCE	1,100	600	400	500	1,000	1,000
100-170-172-8016-0000	WORKER'S COMP INSURANCE	300	300	300	300	300	300
FRINGE BENEFITS		90,400	68,200	73,900	90,800	79,300	75,300
EMPLOYEE TRAINING/EXPENSE							
100-170-172-8070-0000	TRAINING & EDUCATION	2,300	1,600	3,900	3,000	4,000	4,000
100-170-172-8080-0000	TRAVEL EXPENSES	300			900	1,000	1,500
EMPLOYEE TRAINING/EXPENSE		2,600	1,600	3,900	3,900	5,000	5,500
MATERIALS AND SUPPLIES							
100-170-172-8100-0000	OFFICE SUPPLIES						500
100-170-172-8100-0205	LEGAL RESOURCES	8,600	5,700	8,300	7,100	8,000	8,000
100-170-172-8100-0210	MEMBERSHIP/PUBLICATIONS	1,100	500	600	1,400	1,200	1,500
MATERIALS AND SUPPLIES		9,700	6,200	8,900	8,500	9,200	10,000
CONTRACTUAL SERVICES							
100-170-172-8310-0000	LEGAL SERVICES	150,000	45,400	64,900	95,800	100,000	100,000
100-170-172-8310-0007	REAL ESTATE FEES	400		100	600	700	500
100-170-172-8310-0008	COURT FEES	100		200		1,500	500
CONTRACTUAL SERVICES		150,500	45,400	65,200	96,400	102,200	101,000
Totals for dept 170-172 - VILLAGE ATTORNEY		500,100	338,700	338,900	445,600	415,700	424,800

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 100 GENERAL FUND

GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ACTIVITY	2023 AMENDED BUDGET	2024 BUDGET WORKSHOP BUDGET
Dept 180-000 - COMMUNITY LIFE							
CONTRACTUAL SERVICES							
100-180-000-8300-1910	CABLE ACCESS CONTRACT		10,000	130,000	140,000	140,000	140,000
CONTRACTUAL SERVICES			10,000	130,000	140,000	140,000	140,000
COMMUNITY EVENTS							
100-180-000-8110-7401	COMMUNITY EVENTS	200	200	600	700	1,000	1,500
100-180-000-8110-7403	SENIOR TRANSPORTATION	48,900	27,800	44,600	50,300	45,000	50,000
100-180-000-8110-7404	PARADES/CELEBRATIONS	10,000					
100-180-000-8110-7412	ASCAP MUSIC	400	400	400	400	400	500
COMMUNITY EVENTS		59,500	28,400	45,600	51,400	46,400	52,000
VILLAGE CENTRE							
100-180-000-8110-7408	VC-FISHING CLINIC	1,000		1,000	1,000	1,000	1,000
100-180-000-8110-7410	VC-CONCERTS	5,000					
VILLAGE CENTRE		6,000		1,000	1,000	1,000	1,000
Totals for dept 180-000 - COMMUNITY LIFE		65,500	38,400	176,600	192,400	187,400	193,000

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 100 GENERAL FUND

GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ACTIVITY	2023 AMENDED BUDGET	2024 BUDGET WORKSHOP BUDGET
Dept 190-000 - FINANCIAL SERVICES							
SALARIES & WAGES							
100-190-000-8000-0000	SALARIES	240,200	226,000	201,800	267,100	267,000	281,000
100-190-000-8001-0000	OVERTIME		300	200	100		
100-190-000-8001-2000	VACATION PAYOUT		1,000	6,400	5,300	1,500	
100-190-000-8001-2002	COMP-TIME PAYOUT				100		
SALARIES & WAGES		241,200	232,700	207,300	268,800	267,000	281,000
FRINGE BENEFITS							
100-190-000-8010-0000	FICA	17,300	17,300	15,300	19,300	20,000	22,000
100-190-000-8011-0000	PENSION-VMF	15,900	15,800	13,600	17,200	18,000	19,000
100-190-000-8013-0000	HEALTH INSURANCE	66,200	50,500	33,000	70,300	65,000	56,000
100-190-000-8014-0000	DENTAL INSURANCE	3,300	2,500	2,700	3,500	3,000	3,000
100-190-000-8015-0000	LIFE INSURANCE	400	500	500	600	1,000	1,000
100-190-000-8016-0000	WORKER'S COMP INSURANCE	300	300	400	300	300	300
FRINGE BENEFITS		103,400	86,900	65,500	111,200	107,300	101,300
EMPLOYEE TRAINING/EXPENSE							
100-190-000-8070-0000	TRAINING & EDUCATION	300		100	100	1,000	1,000
EMPLOYEE TRAINING/EXPENSE		300		100	100	1,000	1,000
OTHER OPERATING							
100-190-000-8450-0000	PENALTIES & INTEREST	700			2,900		
OTHER OPERATING		700			2,900		
MATERIALS AND SUPPLIES							
100-190-000-8100-0000	OFFICE SUPPLIES	1,100	1,100	700	1,400	1,500	1,500
100-190-000-8100-0210	MEMBERSHIP/PUBLICATIONS	700	600	1,100	800	1,000	1,000
100-190-000-8110-1901	BUDGET PREPARATION	200			200		
MATERIALS AND SUPPLIES		2,000	1,700	1,800	2,400	2,500	2,500
CONTRACTUAL SERVICES							
100-190-000-8300-1901	AUDIT/ACCTG. SERV.	47,800	56,200	67,000	53,100	65,000	65,000
100-190-000-8300-1902	MANAGEMENT SERVICES		16,600	74,300			
100-190-000-8300-1920	BANK CHARGES & FEES	5,700	1,400	(1,100)	9,900	5,000	10,000
100-190-000-8315-0000	OPEB APPRAISAL	4,100		500	3,700	3,800	3,800
CONTRACTUAL SERVICES		57,600	74,200	140,700	66,700	73,800	78,800
UTILITIES							
100-190-000-8210-0000	TELEPHONE SERVICE		300				
UTILITIES			300				
BOND ISSUE EXPENDITURES							
100-190-000-8800-0000	BOND EXPENSES	2,800	2,600	2,500	2,300	1,500	2,500
BOND ISSUE EXPENDITURES		2,800	2,600	2,500	2,300	1,500	2,500
Totals for dept 190-000 - FINANCIAL SERVICES		408,000	398,400	417,900	454,400	453,100	467,100

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 100 GENERAL FUND

GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ACTIVITY	2023 AMENDED BUDGET	2024 BUDGET WORKSHOP BUDGET
Dept 195-000 - IT SALARIES & WAGES							
100-195-000-8000-0000 SALARIES	200,300	191,100	229,000	206,700	212,000	224,000	
100-195-000-8001-0000 OVERTIME					1,000	1,000	1,000
100-195-000-8001-2000 VACATION PAYOUT	700	1,500		11,800			
100-195-000-8008-0000 RETIREMENT/SEVERANCE	22,100			27,400			
SALARIES & WAGES	223,100	192,600	229,000	245,900	213,000	225,000	
FRINGE BENEFITS							
100-195-000-8010-0000 FICA	17,100	14,100	19,500	15,400	16,000	17,000	
100-195-000-8011-0000 PENSION-VMF	13,500	13,100	15,200	13,400	14,000	16,000	
100-195-000-8013-0000 HEALTH INSURANCE	46,100	47,400	55,000	53,000	52,000	45,000	
100-195-000-8014-0000 DENTAL INSURANCE	2,300	2,000	2,300	2,000	2,000	2,000	
100-195-000-8015-0000 LIFE INSURANCE	700	700	800	400	500	1,000	
100-195-000-8016-0000 WORKER'S COMP INSURANCE	300	300	400	200	300	300	
FRINGE BENEFITS	80,000	77,600	93,200	84,400	84,800	81,300	
EMPLOYEE TRAINING/EXPENSE							
100-195-000-8070-0000 TRAINING & EDUCATION	4,200	9,000	7,700	600	10,000	10,000	
100-195-000-8070-0020 EDUCATION REIMBURSEMENT					500	500	
100-195-000-8080-0000 TRAVEL EXPENSES					2,000	2,000	
EMPLOYEE TRAINING/EXPENSE	4,200	9,000	7,700	600	12,500	12,500	
MATERIALS AND SUPPLIES							
100-195-000-8100-0000 OFFICE SUPPLIES	200	500	100	400	1,000	500	
100-195-000-8100-0150 CABLING SUPPLIES	100	500		100	1,000	1,100	
100-195-000-8100-0155 SECURITY SUPPLIES	2,800	1,500	1,100	4,400	1,500	2,000	
100-195-000-8100-0195 A/V SUPPLIES				100	500	500	
100-195-000-8100-0210 MEMBERSHIP/PUBLICATIONS					500	200	
100-195-000-8110-0000 DEPARTMENT SUPPLIES	400			300	1,000	500	
100-195-000-8110-0200 SMALL EQUIPMENT			100		500	500	
100-195-000-8130-0000 COMPUTER SUPPLIES	37,400	41,800	29,800	34,700	48,400	44,100	
MATERIALS AND SUPPLIES	40,900	44,300	31,100	40,000	54,400	49,400	
REPAIR/MAINTENANCE							
100-195-000-8160-0195 RM-AV SYSTEM	1,600	2,800	8,200	100	5,000	3,000	
100-195-000-8160-0200 RM-SECURITY SYSTEM	1,600	2,900	5,700	13,200	6,500	6,500	
100-195-000-8160-8002 RM-CABLING	5,500		18,400	800	9,600	12,500	
100-195-000-8162-8000 RM-COMPUTER HARDWARE	5,100	8,900	20,000	17,500	30,200	24,300	
100-195-000-8162-9000 RM-TELEPHONE SYSTEM				2,800	2,000	2,000	
REPAIR/MAINTENANCE	13,800	14,600	52,300	34,400	53,300	48,300	
CONTRACTUAL SERVICES							
100-195-000-8132-0000 SAAS SERVICE/SUPPORT					1,100	280,600	
100-195-000-8160-5000 MICROSOFT ENTERPRISE AGREEMENT	62,100	46,600	86,800	55,700	72,200	92,300	
100-195-000-8213-0002 WEBSITE HOSTING SERVICE	19,600	27,600	29,500	34,100	34,900	38,400	
100-195-000-8213-0004 WEBSITE DEVELOPMENT	4,100	4,600	4,500	4,600	7,500	7,500	
100-195-000-8301-0000 IT MAINT/SUPPORT	266,300	272,000	297,800	394,900	428,100	316,700	
100-195-000-8302-0000 CONSULTING	25,500	19,200	137,500	14,300	131,000	128,500	
CONTRACTUAL SERVICES	377,600	370,000	556,100	503,600	674,800	864,000	
UTILITIES							
100-195-000-8210-0000 TELEPHONE SERVICE	33,500	20,000	19,900	20,700	45,800	27,500	

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 100 GENERAL FUND

GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ACTIVITY	2023 AMENDED BUDGET	2024 BUDGET WORKSHOP BUDGET
Dept 195-000 - IT							
UTILITIES							
100-195-000-8211-0001	ALARM MONITORING SERVICE	2,700	2,700	3,700	3,800	3,800	6,000
100-195-000-8212-0000	TELETYPE	3,100	3,300	3,600	3,700	3,900	4,000
100-195-000-8212-0001	CELLULAR DATA SERVICE	27,100	24,900	27,500	26,200	28,600	27,600
100-195-000-8212-0003	CELLULAR TELEPHONE SERVICE	8,600	7,600	7,900	6,900	56,500	43,200
100-195-000-8212-0004	INTERNET SERVICE	28,700	21,200	23,100	31,500	33,700	32,400
100-195-000-8212-0005	WAN SERVICE	81,700	85,400	82,500	54,900	94,400	74,800
100-195-000-8212-0010	CABLE TV SERVICE	3,400	4,700	4,500	8,400	7,800	7,200
UTILITIES		188,800	169,800	172,700	156,100	274,500	222,700
PROPERTY & EQUIPMENT							
100-195-000-8190-4000	SECURITY SYSTEM	2,900	167,900	49,600	20,500	35,000	25,000
100-195-000-8190-5000	TELEPHONE SYSTEM	3,400		8,700		1,700	1,000
100-195-000-8190-6000	FURNISHINGS					200	200
100-195-000-8190-8000	COMPUTER HARDWARE	84,200	342,100	133,500	364,600	243,300	197,200
100-195-000-8190-8095	A/V SYSTEM		169,800	25,000		16,900	16,900
100-195-000-8190-8100	COMPUTER SOFTWARE	5,300	5,800	208,800	186,000	132,600	126,400
PROPERTY & EQUIPMENT		95,800	685,600	425,600	571,100	429,700	366,700
LEASE/RENT EXPENSE							
100-195-000-8152-6000	RENT-OFF.EQ.	31,200	28,800	32,900	46,800	47,700	31,300
100-195-000-8152-6005	RENT-DATACENTER	20,100	21,700	18,400	21,700	16,800	16,800
LEASE/RENT EXPENSE		51,300	50,500	51,300	68,500	64,500	48,100
Totals for dept 195-000 - IT		1,075,500	1,614,000	1,619,000	1,704,600	1,861,500	1,918,000

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 100 GENERAL FUND

GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ACTIVITY	2023 AMENDED BUDGET	2024 BUDGET WORKSHOP BUDGET
Dept 200-000 - POLICE DEPARTMENT							
SALARIES & WAGES							
100-200-000-8004-0000	TEMPORARY HELP P/T WAGES	39,400	37,300	52,100	46,700	47,000	
SALARIES & WAGES		39,400	37,300	52,100	46,700	47,000	
FRINGE BENEFITS							
100-200-000-8010-0000	FICA	3,000	2,800	4,000	3,700	4,000	
100-200-000-8011-0000	PENSION-VMF				200		
100-200-000-8013-0000	HEALTH INSURANCE			100		10,000	10,100
100-200-000-8016-0000	WORKER'S COMP INSURANCE	99,200	118,000	144,200	117,600	138,000	126,000
100-200-000-8020-0000	VEBA	1,600	1,700	1,800			5,000
FRINGE BENEFITS		103,800	122,500	150,100	121,500	152,000	141,100
EMPLOYEE TRAINING/EXPENSE							
100-200-000-8070-0000	TRAINING & EDUCATION	45,800	41,800	46,900	64,700	62,000	75,000
100-200-000-8070-0020	EDUCATION REIMBURSEMENT	10,000	1,500	1,500	1,500	1,500	6,000
100-200-000-8075-0000	RECRUITMENT & PERSONNEL	2,200	2,300	2,400	2,200	2,000	2,500
100-200-000-8076-0000	EMPLOYEE EXAMS/EVALUATIONS	9,200	7,700	5,900	6,800	5,000	32,000
100-200-000-8080-0000	TRAVEL EXPENSES	600	300	300		400	400
100-200-000-8090-0000	UNIFORMS	45,900	40,600	37,300	42,600	42,000	50,000
100-200-000-8090-0005	ARMORED VESTS	16,500	9,200	9,900	12,700	13,200	27,000
EMPLOYEE TRAINING/EXPENSE		130,200	103,400	104,200	130,500	126,100	192,900
MATERIALS AND SUPPLIES							
100-200-000-8100-0000	OFFICE SUPPLIES	3,500	3,200	2,200	3,000	3,000	3,000
100-200-000-8100-0010	POSTAGE/SHIPPING	3,600	3,200	3,500	4,200	3,000	3,500
100-200-000-8100-0025	PRINTING	1,500	1,600	2,100		2,500	2,500
100-200-000-8110-0170	CHARGE CARD FEES		100		200	200	200
100-200-000-8110-0000	DEPARTMENT SUPPLIES	6,800	9,300	7,700	7,800	8,000	9,000
100-200-000-8110-0001	TOWING & STORAGE				100	100	100
100-200-000-8110-0200	SMALL EQUIPMENT	1,200	3,900	4,000	3,900	4,000	4,600
100-200-000-8110-2001	INVESTIGATIVE EXPENSES	5,000	4,000	4,900	50,000	44,000	45,000
100-200-000-8150-0000	ACCREDITATION EXPENSES	600	1,400	600	600	2,000	1,000
100-200-000-8170-4000	GAS & DIESEL FUEL	71,800	55,500	89,900	112,000	125,000	125,000
100-200-000-8170-4020	SUPPLIES-VEHICLES	2,200	1,800	2,100	2,500	2,500	5,000
MATERIALS AND SUPPLIES		96,200	84,000	117,000	184,300	194,300	198,900
REPAIR/MAINTENANCE							
100-200-000-8162-3000	R&M - EQUIPMENT	2,800	3,400	2,100	2,000	2,000	2,000
100-200-000-8162-4000	RM-VEHICLES	56,200	62,100	32,400	40,400	50,000	52,500
100-200-000-8162-4100	RM-RADIO EQUIP.	700	1,400	1,400	1,800	2,000	2,000
REPAIR/MAINTENANCE		59,700	66,900	35,900	44,200	54,000	56,500
CONTRACTUAL SERVICES							
100-200-000-8160-4200	EMS 800 MHZ RADIO	24,600	26,400	26,700	25,700	25,500	31,000
100-200-000-8304-0000	CROSSING GUARD CONTRACT	44,100					75,000
CONTRACTUAL SERVICES		68,700	26,400	26,700	25,700	25,500	106,000
UTILITIES							
100-200-000-8200-0010	LIGHT/POWER	4,100	3,200	2,400	3,100	3,000	14,000
100-200-000-8200-0020	HEAT (GAS & OIL)		600	1,000		500	600
UTILITIES		4,100	3,800	3,400	3,100	3,500	14,600

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 100 GENERAL FUND

GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ACTIVITY	2023 AMENDED BUDGET	2024 BUDGET WORKSHOP BUDGET
Dept 200-000 - POLICE DEPARTMENT							
PROPERTY & EQUIPMENT							
100-200-000-8188-4000	VEHICLE PURCHASES	27,500	132,600	197,700	207,400	252,000	400,000
100-200-000-8188-4100	RADIO HARDWARE	2,100	1,100	2,000	3,400	2,000	2,000
100-200-000-8190-6000	FURNISHINGS	1,200	1,000	5,500	15,100	1,000	2,000
100-200-000-8190-6400	PD FIXED ASSETS	6,300	7,700	11,900	26,500	11,600	32,000
100-200-000-8190-9000	REV CAPITAL FUND PAYMENT	57,000	60,000	60,000	60,000	60,000	60,000
PROPERTY & EQUIPMENT		94,100	202,400	277,100	312,400	326,600	496,000
TRANSFERS OUT							
100-200-000-8901-0500	TRANSFER TO DEBT SERVICE	14,000	14,000	14,000	14,000		
TRANSFERS OUT		14,000	14,000	14,000	14,000		
Totals for dept 200-000 - POLICE DEPARTMENT		610,200	660,700	780,500	882,400	929,000	1,206,000

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 100 GENERAL FUND

GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ACTIVITY	2023 AMENDED BUDGET	2024 BUDGET WORKSHOP BUDGET
Dept 200-200 - POLICE UNION							
SALARIES & WAGES							
100-200-200-8000-0000	SALARIES	3,290,400	3,506,200	3,630,100	3,826,100	4,125,000	4,331,000
100-200-200-8001-0000	OVERTIME	99,800	122,200	95,100	172,700	140,000	155,000
100-200-200-8001-2000	VACATION PAYOUT	14,900	26,400	3,100	13,300	7,000	11,000
100-200-200-8001-2001	HOLIDAY PAYOUT	8,800	7,000	7,200	12,500	11,000	12,000
100-200-200-8001-2002	COMP-TIME PAYOUT	136,100	169,100	110,100	207,400	135,000	146,000
100-200-200-8008-0000	RETIREMENT/SEVERANCE	59,000	53,600		2,100		56,000
SALARIES & WAGES		3,609,000	3,884,500	3,845,600	4,234,100	4,418,000	4,711,000
FRINGE BENEFITS							
100-200-200-8010-0000	FICA	262,800	287,000	286,400	316,300	337,000	359,000
100-200-200-8011-0000	PENSION-VMF	383,600	444,100	454,900	512,500	581,000	667,000
100-200-200-8012-0000	PENSION-EE (VMF PAID)	134,400	123,500	120,900	121,200	125,000	103,000
100-200-200-8013-0000	HEALTH INSURANCE	655,300	670,200	715,500	782,600	717,000	652,000
100-200-200-8014-0000	DENTAL INSURANCE	40,800	37,200	38,300	39,200	41,000	43,000
100-200-200-8015-0000	LIFE INSURANCE	3,800	4,000	4,600	4,900	6,000	7,000
FRINGE BENEFITS		1,480,700	1,566,000	1,620,600	1,776,700	1,807,000	1,831,000
Totals for dept 200-200 - POLICE UNION		5,089,700	5,450,500	5,466,200	6,010,800	6,225,000	6,542,000

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 100 GENERAL FUND

GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ACTIVITY	2023 AMENDED BUDGET	2024 BUDGET WORKSHOP BUDGET
Dept 200-202 - POLICE CLERKS							
	SALARIES & WAGES						
100-200-202-8000-0000	SALARIES	461,700	490,500	512,800	543,700	565,000	574,000
100-200-202-8001-0000	OVERTIME	23,800	13,600	7,000	3,800	6,000	6,000
100-200-202-8001-2000	VACATION PAYOUT	2,900	1,300	1,500			
100-200-202-8001-2002	COMP-TIME PAYOUT	6,900	3,900	2,200	8,200		
100-200-202-8008-0000	RETIREMENT/SEVERANCE	21,500		(400)			
	SALARIES & WAGES	516,800	509,300	523,100	555,700	571,000	580,000
	FRINGE BENEFITS						
100-200-202-8010-0000	FICA	38,800	36,500	38,100	39,600	44,000	44,000
100-200-202-8011-0000	PENSION-VMF	32,900	34,000	35,000	36,200	39,000	40,000
100-200-202-8013-0000	HEALTH INSURANCE	144,200	150,900	173,600	204,500	203,000	140,000
100-200-202-8014-0000	DENTAL INSURANCE	7,200	6,500	7,300	7,900	8,000	7,000
100-200-202-8015-0000	LIFE INSURANCE	1,000	900	1,000	1,200	1,000	1,000
	FRINGE BENEFITS	224,100	228,800	255,000	289,400	295,000	232,000
Totals for dept 200-202 - POLICE CLERKS		740,900	738,100	778,100	845,100	866,000	812,000

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 100 GENERAL FUND

GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ACTIVITY	2023 AMENDED BUDGET	2024 BUDGET WORKSHOP BUDGET
Dept 200-203 - POLICE AIDES							
SALARIES & WAGES							
100-200-203-8001-0000	OVERTIME		100				
100-200-203-8002-0000	PART TIME WAGES	153,300	163,700	124,400	125,400	258,000	260,000
SALARIES & WAGES		153,300	163,800	124,400	125,400	258,000	260,000
FRINGE BENEFITS							
100-200-203-8010-0000	FICA	11,700	12,400	9,400	9,600	20,000	20,000
100-200-203-8011-0000	PENSION-VMF	200			1,300		
FRINGE BENEFITS		11,900	12,400	9,400	10,900	20,000	20,000
Totals for dept 200-203 - POLICE AIDES		165,200	176,200	133,800	136,300	278,000	280,000

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 100 GENERAL FUND

GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ACTIVITY	2023 AMENDED BUDGET	2024 BUDGET WORKSHOP BUDGET
Dept 200-205 - POLICE COMMAND							
SALARIES & WAGES							
100-200-205-8000-0000	SALARIES	1,391,000	1,495,700	1,517,100	1,692,900	1,750,000	1,932,000
100-200-205-8001-2000	VACATION PAYOUT	12,800	35,200	26,100	22,600	19,000	25,000
100-200-205-8001-2001	HOLIDAY PAYOUT	34,400	32,100	34,700	40,600	49,000	49,000
100-200-205-8008-0000	RETIREMENT/SEVERANCE		47,300	55,900			56,000
SALARIES & WAGES		1,438,200	1,610,300	1,633,800	1,756,100	1,818,000	2,062,000
FRINGE BENEFITS							
100-200-205-8010-0000	FICA	102,000	117,500	121,300	129,600	139,000	157,000
100-200-205-8011-0000	PENSION-VMF	155,300	183,300	186,100	211,600	241,000	295,000
100-200-205-8012-0000	PENSION-EE (VMF PAID)	87,500	95,800	87,200	88,100	96,000	106,000
100-200-205-8013-0000	HEALTH INSURANCE	219,000	219,700	198,700	262,100	232,000	209,000
100-200-205-8014-0000	DENTAL INSURANCE	13,400	14,000	14,000	15,200	15,000	19,000
100-200-205-8015-0000	LIFE INSURANCE	3,000	3,700	3,300	3,700	4,000	5,000
100-200-205-8021-0000	NATIONWIDE - VMF	9,000	9,000				
FRINGE BENEFITS		589,200	643,000	610,600	710,300	727,000	791,000
Totals for dept 200-205 - POLICE COMMAND		2,027,400	2,253,300	2,244,400	2,466,400	2,545,000	2,853,000

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 100 GENERAL FUND

GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ACTIVITY	2023 AMENDED BUDGET	2024 BUDGET WORKSHOP BUDGET
Dept 200-206 - POLICE BUSINESS OFFOCE							
	SALARIES & WAGES						
100-200-206-8000-0000	SALARIES	206,700	211,600	214,400	219,800	224,000	239,000
100-200-206-8001-0000	OVERTIME	300	400		200		
100-200-206-8001-2000	VACATION PAYOUT	2,200	1,100	1,200	1,200	1,000	1,000
100-200-206-8001-2002	COMP-TIME PAYOUT		600				
100-200-206-8008-0000	RETIREMENT/SEVERANCE	27,200					
	SALARIES & WAGES	236,400	213,700	215,600	221,200	225,000	240,000
	FRINGE BENEFITS						
100-200-206-8010-0000	FICA	17,700	15,900	16,200	16,400	17,000	18,000
100-200-206-8011-0000	PENSION-VMF	13,700	14,200	14,500	14,400	15,000	17,000
100-200-206-8013-0000	HEALTH INSURANCE	52,500	42,600	48,500	54,500	49,000	43,000
100-200-206-8014-0000	DENTAL INSURANCE	2,600	2,700	2,700	2,700	3,000	3,000
100-200-206-8015-0000	LIFE INSURANCE	500	400	400	500	1,000	1,000
	FRINGE BENEFITS	87,000	75,800	82,300	88,500	85,000	82,000
Totals for dept 200-206 - POLICE BUSINESS OFFOCE		323,400	289,500	297,900	309,700	310,000	322,000

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 100 GENERAL FUND

GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ACTIVITY	2023 AMENDED BUDGET	2024 BUDGET WORKSHOP BUDGET
Dept 220-000 - FIRE DEPARTMENT							
SALARIES & WAGES							
100-220-000-8000-0000	SALARIES			3,000			
100-220-000-8001-0000	OVERTIME			2,000			
100-220-000-8002-0000	PART TIME WAGES			91,700			
SALARIES & WAGES				96,700			
FRINGE BENEFITS							
100-220-000-8010-0000	FICA			7,400			
100-220-000-8011-0000	PENSION-VMF			300			
100-220-000-8013-0000	HEALTH INSURANCE			32,400			
100-220-000-8014-0000	DENTAL INSURANCE			200			
100-220-000-8016-0000	WORKER'S COMP INSURANCE	6,800	9,100	93,500	79,900	96,000	119,000
FRINGE BENEFITS		6,800	9,100	133,800	79,900	96,000	119,000
EMPLOYEE TRAINING/EXPENSE							
100-220-000-8070-0000	TRAINING & EDUCATION			8,200	7,900	56,400	97,000
100-220-000-8070-0002	TRAINING-ADMIN	200	1,200	6,600	8,000	10,000	
100-220-000-8070-0003	TRAINING-EMS	1,000		31,800	30,200	20,000	
100-220-000-8070-0004	TRAINING-FIRE	3,400	4,900	30,000	14,600	20,000	
100-220-000-8070-0006	TRAINING-PREV				2,700	5,000	
100-220-000-8070-0020	EDUCATION REIMBURSEMENT	1,800	1,100	6,900	4,600	26,500	10,000
100-220-000-8075-0000	RECRUITMENT & PERSONNEL	2,600	6,500	2,200	5,200	15,000	15,000
100-220-000-8076-0000	EMPLOYEE EXAMS/EVALUATIONS	1,400	15,900	21,000	19,500	20,000	27,500
100-220-000-8080-0000	TRAVEL EXPENSES		100		500	5,000	6,000
100-220-000-8090-0000	UNIFORMS	62,600	111,000	331,200	53,300	173,000	50,000
100-220-000-8090-0010	PROTECTIVE EQUIPMENT (PPE)						605,700
100-220-000-8100-0200	DUES & SUBSCRIPTIONS	2,500	2,200	2,800	7,600	15,000	15,000
EMPLOYEE TRAINING/EXPENSE		75,500	142,900	440,700	154,100	365,900	826,200
MATERIALS AND SUPPLIES							
100-220-000-8100-0000	OFFICE SUPPLIES	1,000	1,400	2,800	800	2,500	2,000
100-220-000-8100-0010	POSTAGE/SHIPPING	900	1,300	800	1,600	1,200	1,200
100-220-000-8110-0000	DEPARTMENT SUPPLIES	1,500	3,000	4,600	3,000	5,000	4,000
100-220-000-8110-2201	TECH SUPPLIES & EXPENSES	18,100	25,700	70,600	41,700	50,000	71,500
100-220-000-8110-2202	AMBULANCE SUPPLIES			112,200	107,500	120,000	120,000
100-220-000-8110-2203	FIRE PREVENTION	1,200	1,100	4,000	5,000	5,000	5,000
100-220-000-8110-2205	HAZARD MATERIAL		500		500	1,000	1,500
100-220-000-8170-2000	SUPPLIES-BUILDING	7,500	8,200	12,500	11,600	15,000	14,000
100-220-000-8170-4000	GAS & DIESEL FUEL	24,600	21,700	69,700	105,400	80,000	80,000
MATERIALS AND SUPPLIES		54,800	62,900	277,200	277,100	279,700	299,200
REPAIR/MAINTENANCE							
100-220-000-8160-4100	MCONT-RADOS	400	400				
100-220-000-8162-2000	RM-BUILDING & GROUNDS	49,300	34,400	54,600	49,800	50,000	50,000
100-220-000-8162-4000	RM-VEHICLES	132,600	102,200	158,400	187,400	200,000	200,000
REPAIR/MAINTENANCE		182,300	137,000	213,000	237,200	250,000	250,000
CONTRACTUAL SERVICES							
100-220-000-8110-2204	AMBULANCE ADMIN EXP			97,800	102,600	150,000	150,000
100-220-000-8160-4200	EMS 800 MHZ RADIO	6,500	7,600	23,800	24,800	30,500	31,000
100-220-000-8300-1902	MANAGEMENT SERVICES			3,600			
CONTRACTUAL SERVICES		6,500	11,200	121,600	127,400	180,500	181,000

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 100 GENERAL FUND

GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ACTIVITY	2023 AMENDED BUDGET	2024 BUDGET WORKSHOP BUDGET
Dept 220-000 - FIRE DEPARTMENT							
UTILITIES							
100-220-000-8200-0010	LIGHT/POWER	66,400	58,600	70,100	70,900	65,000	65,100
100-220-000-8200-0020	HEAT (GAS & OIL)	30,600	21,300	27,800	45,200	40,000	40,000
100-220-000-8200-0030	WATER/SEWER VMF	5,500	4,900	5,800	5,000	5,500	5,500
UTILITIES		102,500	84,800	103,700	121,100	110,500	110,600
PROPERTY & EQUIPMENT							
100-220-000-8188-4000	VEHICLE PURCHASES	4,500	1,391,500	4,500			
100-220-000-8188-4100	RADIO HARDWARE	700	1,100	5,700	800	341,600	10,000
100-220-000-8190-6000	FURNISHINGS		500	2,900		2,500	2,500
100-220-000-8190-8000	COMPUTER HARDWARE					55,500	
100-220-000-8190-9000	REV CAPITAL FUND PAYMENT	260,000	330,000	478,000	78,000	110,000	110,000
PROPERTY & EQUIPMENT		265,200	1,723,100	491,100	78,800	509,600	122,500
TRANSFERS OUT							
100-220-000-8901-0500	TRANSFER TO DEBT SERVICE	3,500	3,500	14,000	14,000		
TRANSFERS OUT		3,500	3,500	14,000	14,000		
Totals for dept 220-000 - FIRE DEPARTMENT		697,100	2,174,500	1,891,800	1,089,600	1,792,200	1,908,500

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 100 GENERAL FUND

GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ACTIVITY	2023 AMENDED BUDGET	2024 BUDGET WORKSHOP BUDGET
Dept 220-221 - PART-TIME FIRE							
	SALARIES & WAGES						
100-220-221-8000-0000	SALARIES			7,200			
100-220-221-8001-0000	OVERTIME	5,800	7,100	56,000	63,300	100,000	150,000
100-220-221-8001-2000	VACATION PAYOUT		500	400	1,400		
100-220-221-8002-0000	PART TIME WAGES	143,600	116,100	915,000	1,513,200	1,107,000	1,397,000
	SALARIES & WAGES	149,400	123,700	978,600	1,577,900	1,207,000	1,547,000
	FRINGE BENEFITS						
100-220-221-8010-0000	FICA	11,400	8,900	74,400	120,100	92,000	118,000
100-220-221-8011-0000	PENSION-VMF	10,400	9,100	46,700	86,400	84,000	115,000
100-220-221-8013-0000	HEALTH INSURANCE		100				
100-220-221-8015-0000	LIFE INSURANCE	100	100	600	600	2,000	2,000
	FRINGE BENEFITS	21,900	18,200	121,700	207,100	178,000	235,000
Totals for dept 220-221 - PART-TIME FIRE		171,300	141,900	1,100,300	1,785,000	1,385,000	1,782,000

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 100 GENERAL FUND

GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ACTIVITY	2023 AMENDED BUDGET	2024 BUDGET WORKSHOP BUDGET
Dept 220-222 - FIRE UNION							
	SALARIES & WAGES						
100-220-222-8000-0000	SALARIES	130,100	304,200	1,518,900	1,419,700	1,942,000	2,779,000
100-220-222-8001-0000	OVERTIME	35,900	62,600	619,600	392,600	413,000	413,000
100-220-222-8001-2000	VACATION PAYOUT		2,400		12,400		
	SALARIES & WAGES	166,000	369,200	2,138,500	1,824,700	2,355,000	3,192,000
	FRINGE BENEFITS						
100-220-222-8010-0000	FICA	12,900	17,800	158,500	136,600	183,000	244,000
100-220-222-8011-0000	PENSION-VMF	17,300	28,300	254,800	218,800	314,300	458,000
100-220-222-8013-0000	HEALTH INSURANCE	32,700	38,100	380,600	363,000	462,000	512,000
100-220-222-8014-0000	DENTAL INSURANCE	1,400	1,500	15,800	15,800	21,800	28,000
100-220-222-8015-0000	LIFE INSURANCE	100	100	1,600	1,700	3,900	3,000
	FRINGE BENEFITS	64,400	85,800	811,300	735,900	985,000	1,245,000
Totals for dept 220-222 - FIRE UNION		230,400	455,000	2,949,800	2,560,600	3,340,000	4,437,000

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 100 GENERAL FUND

GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ACTIVITY	2023 AMENDED BUDGET	2024 BUDGET WORKSHOP BUDGET
Dept 220-225 - FIRE COMMAND							
	SALARIES & WAGES						
100-220-225-8000-0000	SALARIES	72,300	224,400	684,800	932,400	888,000	938,000
100-220-225-8001-2000	VACATION PAYOUT	800	5,400	10,700	25,600		
100-220-225-8008-0000	RETIREMENT/SEVERANCE		3,300				
	SALARIES & WAGES	73,100	233,100	695,500	958,000	888,000	938,000
	FRINGE BENEFITS						
100-220-225-8010-0000	FICA	5,700	9,500	56,700	67,200	68,000	72,000
100-220-225-8011-0000	PENSION-VMF	8,300	14,300	88,800	108,100	118,000	134,000
100-220-225-8012-0000	PENSION-EE (VMF PAID)		1,300				
100-220-225-8013-0000	HEALTH INSURANCE	11,300	8,000	92,500	163,200	135,000	138,000
100-220-225-8014-0000	DENTAL INSURANCE	900	500	4,900	6,100	6,000	8,000
100-220-225-8015-0000	LIFE INSURANCE	300	300	1,700	2,200	3,000	3,000
	FRINGE BENEFITS	27,800	32,600	244,600	346,800	330,000	355,000
Totals for dept 220-225 - FIRE COMMAND		100,900	265,700	940,100	1,304,800	1,218,000	1,293,000

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 100 GENERAL FUND

GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ACTIVITY	2023 AMENDED BUDGET	2024 BUDGET WORKSHOP BUDGET
Dept 220-230 - FIRE BUSINESS OFFICE							
	SALARIES & WAGES						
100-220-230-8000-0000	SALARIES	6,000	8,600	53,900	55,900	58,000	62,000
100-220-230-8001-2000	VACATION PAYOUT		900				
100-220-230-8002-0000	PART TIME WAGES	700		200			
100-220-230-8008-0000	RETIREMENT/SEVERANCE			2,500			
	SALARIES & WAGES	6,700	12,200	53,900	55,900	58,000	62,000
	FRINGE BENEFITS						
100-220-230-8010-0000	FICA	500	800	4,000	4,200	4,000	5,000
100-220-230-8011-0000	PENSION-VMF	400	500	3,600	3,600	4,000	4,000
100-220-230-8013-0000	HEALTH INSURANCE	2,300	1,300	9,600	10,400	10,000	9,000
100-220-230-8014-0000	DENTAL INSURANCE	100	100	400	400	400	400
100-220-230-8015-0000	LIFE INSURANCE				100	100	100
	FRINGE BENEFITS	3,300	2,700	17,600	18,700	18,500	18,500
Totals for dept 220-230 - FIRE BUSINESS OFFICE		10,000	14,900	71,500	74,600	76,500	80,500

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 100 GENERAL FUND

GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ACTIVITY	2023 AMENDED BUDGET	2024 BUDGET WORKSHOP BUDGET
Dept 230-000 - PUBLIC FIRE PROTECTION							
	OTHER OPERATING						
100-230-000-8430-0000	PUBLIC FIRE PROTECTION (PAID TO WU)	1,573,900	1,573,900	1,573,900	1,573,900	1,574,000	1,574,000
	OTHER OPERATING	1,573,900	1,573,900	1,573,900	1,573,900	1,574,000	1,574,000
	Totals for dept 230-000 - PUBLIC FIRE PROTECTION	1,573,900	1,573,900	1,573,900	1,573,900	1,574,000	1,574,000

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 100 GENERAL FUND

GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ACTIVITY	2023 AMENDED BUDGET	2024 BUDGET WORKSHOP BUDGET
Dept 260-000 - WEED CONTROL							
SALARIES & WAGES							
100-260-000-8000-0000	SALARIES	27,700	26,000	25,500	25,000	26,000	27,000
100-260-000-8008-0000	RETIREMENT/SEVERANCE	1,500					
SALARIES & WAGES		29,200	26,000	25,500	25,000	26,000	27,000
FRINGE BENEFITS							
100-260-000-8010-0000	FICA	2,200	1,900	1,900	1,800	2,000	2,000
100-260-000-8011-0000	PENSION-VMF	1,800	1,800	1,700	1,600	2,000	2,000
100-260-000-8013-0000	HEALTH INSURANCE	6,500	7,100	7,000	4,200	4,000	4,000
100-260-000-8014-0000	DENTAL INSURANCE	300	300	300	200	200	200
100-260-000-8015-0000	LIFE INSURANCE	100	100	100	100	100	200
100-260-000-8016-0000	WORKER'S COMP INSURANCE	1,000	1,000	1,000	800	1,000	1,000
FRINGE BENEFITS		11,900	12,200	12,000	8,700	9,300	9,400
MATERIALS AND SUPPLIES							
100-260-000-8100-0000	OFFICE SUPPLIES			200			
100-260-000-8100-0220	NOTICES & PUBLICATIONS					100	100
MATERIALS AND SUPPLIES				200		100	100
CONTRACTUAL SERVICES							
100-260-000-8300-0000	CONTRACTS	3,800	1,900	2,000	1,200	2,900	2,900
CONTRACTUAL SERVICES		3,800	1,900	2,000	1,200	2,900	2,900
Totals for dept 260-000 - WEED CONTROL		44,900	40,100	39,700	34,900	38,300	39,400

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 100 GENERAL FUND

GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ACTIVITY	2023 AMENDED BUDGET	2024 BUDGET WORKSHOP BUDGET
Dept 280-000 - EMERGENCY GOVERNMENT MATERIALS AND SUPPLIES							
100-280-000-8110-0000	DEPARTMENT SUPPLIES	600	600	600	700	700	700
	MATERIALS AND SUPPLIES	600	600	600	700	700	700
REPAIR/MAINTENANCE							
100-280-000-8162-3000	R&M - EQUIPMENT				800	800	800
100-280-000-8162-4300	RM-SIRENS			1,000	2,800	32,700	3,000
	REPAIR/MAINTENANCE			1,000	3,600	33,500	3,800
UTILITIES							
100-280-000-8200-2801	RECURRING CHARGES		3,500	400	3,700	7,600	8,000
	UTILITIES		3,500	400	3,700	7,600	8,000
Totals for dept 280-000 - EMERGENCY GOVERNMENT		600	4,100	2,000	8,000	41,800	12,500

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 100 GENERAL FUND

GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ACTIVITY	2023 AMENDED BUDGET	2024 BUDGET WORKSHOP BUDGET
Dept 290-000 - PUBLIC SAFETY COMMISSION							
EMPLOYEE TRAINING/EXPENSE							
100-290-000-8075-0000	RECRUITMENT & PERSONNEL	100	100	300	500	500	500
EMPLOYEE TRAINING/EXPENSE		100	100	300	500	500	500
MATERIALS AND SUPPLIES							
100-290-000-8110-2901	POLICE & FIRE COMMISSION			200			
100-290-000-8110-2902	PRISONER BOARD	12,200	200	1,500	1,400	11,000	2,000
MATERIALS AND SUPPLIES		12,200	200	1,700	1,400	11,000	2,000
CONTRACTUAL SERVICES							
100-290-000-8300-2901	HAWS CONTRACT	9,600	9,600	9,600	9,600	9,600	9,600
CONTRACTUAL SERVICES		9,600	9,600	9,600	9,600	9,600	9,600
Totals for dept 290-000 - PUBLIC SAFETY COMMISSION		21,900	9,900	11,600	11,500	21,100	12,100

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 100 GENERAL FUND

GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ACTIVITY	2023 AMENDED BUDGET	2024 BUDGET WORKSHOP BUDGET
Dept 400-000 - STREET MAINTENANCE							
SALARIES & WAGES							
100-400-000-8000-0000	SALARIES	895,300	956,500	991,900	978,700	998,000	1,031,000
100-400-000-8001-0000	OVERTIME	61,700	39,500	48,600	33,800	53,000	56,000
100-400-000-8001-2000	VACATION PAYOUT	800	1,900	2,400	2,600		
100-400-000-8001-2002	COMP-TIME PAYOUT	4,500	4,400	5,400	3,700		
100-400-000-8004-0000	TEMPORARY HELP P/T WAGES	11,100	14,800	8,800	7,500	21,000	14,000
100-400-000-8008-0000	RETIREMENT/SEVERANCE	52,900	10,800	500	19,700		32,000
SALARIES & WAGES		1,026,300	1,027,900	1,057,600	1,046,000	1,072,000	1,133,000
FRINGE BENEFITS							
100-400-000-8010-0000	FICA	76,800	75,300	78,400	79,500	82,000	87,000
100-400-000-8011-0000	PENSION-VMF	63,300	67,500	69,500	66,600	71,000	77,000
100-400-000-8013-0000	HEALTH INSURANCE	201,800	231,100	238,900	227,300	275,000	187,000
100-400-000-8014-0000	DENTAL INSURANCE	8,700	9,300	9,700	8,900	11,000	10,000
100-400-000-8015-0000	LIFE INSURANCE	3,100	2,500	2,500	2,400	3,000	3,000
100-400-000-8016-0000	WORKER'S COMP INSURANCE	30,800	35,700	38,800	33,800	36,000	31,000
100-400-000-8030-0000	WAGE/BENEFIT TRANSFERS	(7,600)	(9,700)	(7,100)	(8,000)	(8,000)	
100-400-000-8030-0740	WAGE/BENE STORM WATER UT	(276,200)	(376,000)	(332,100)	(319,300)	(294,000)	(280,000)
FRINGE BENEFITS		100,700	35,700	98,600	91,200	176,000	115,000
EMPLOYEE TRAINING/EXPENSE							
100-400-000-8070-0000	TRAINING & EDUCATION	1,400	300	1,600	600	1,500	7,000
100-400-000-8070-0020	EDUCATION REIMBURSEMENT				4,000	4,000	4,000
100-400-000-8090-0000	UNIFORMS	18,300	22,100	19,700	25,400	21,500	28,500
EMPLOYEE TRAINING/EXPENSE		19,700	22,400	21,300	30,000	27,000	39,500
OTHER OPERATING							
100-400-000-8209-0000	DIGGERS HOT LINE	11,500	12,000	12,700	12,200	12,000	12,500
OTHER OPERATING		11,500	12,000	12,700	12,200	12,000	12,500
MATERIALS AND SUPPLIES							
100-400-000-8100-0000	OFFICE SUPPLIES	2,800	500	800	500	500	500
100-400-000-8100-0210	MEMBERSHIP/PUBLICATIONS	700	1,500	1,400	2,700	1,000	1,000
100-400-000-8110-0000	DEPARTMENT SUPPLIES	6,800	8,600	6,600	5,400	8,000	8,000
100-400-000-8110-1201	SAFETY SUPPLIES	800					
100-400-000-8170-4000	GAS & DIESEL FUEL	132,300	96,700	122,800	161,500	150,000	150,000
100-400-000-8182-1400	STREET LIGHT PROJECTS	700	(10,200)	15,400	16,200	20,000	20,000
100-400-000-8182-1401	TRAFFIC SIGNALS	7,700	18,100	400	14,700	15,000	15,000
100-400-000-8182-1402	SIGNS & MARKINGS	16,100	20,300	17,600	17,200	40,000	40,000
100-400-000-8182-1403	STREET REPAIRS - SMALL	8,200	6,900	3,300	5,800	8,000	8,000
100-400-000-8182-1404	STREET/ROAD MAINT/REPAIR	701,000	777,000	699,300	1,008,500	800,000	3,651,000
100-400-000-8182-1407	PRIV.DRIV.CULVERT REPAIR	3,200	2,100	6,600		3,000	3,000
100-400-000-8182-1410	PAVEMENT MARKING	5,300	32,000	35,800	40,900	43,000	46,000
MATERIALS AND SUPPLIES		885,600	953,500	910,000	1,273,400	1,088,500	3,942,500
REPAIR/MAINTENANCE							
100-400-000-8162-1400	RM-ST.LIGHTS	5,800	700	22,900	1,200	13,000	13,000
100-400-000-8162-4001	RM-FUEL SYSTEM	700	700	700	400	1,000	1,500
100-400-000-8162-4100	RM-RADIO EQUIP.	1,000		2,900		4,000	2,000
REPAIR/MAINTENANCE		7,500	1,400	26,500	1,600	18,000	16,500
CONTRACTUAL SERVICES							

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 100 GENERAL FUND

GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ACTIVITY	2023 AMENDED BUDGET	2024 BUDGET WORKSHOP BUDGET
Dept 400-000 - STREET MAINTENANCE							
CONTRACTUAL SERVICES							
100-400-000-8300-0000	CONTRACTS	103,900	54,400	83,200	65,300	104,000	80,000
100-400-000-8300-3403	TAXES - DUMPING		4,100	7,800	11,500	8,000	10,000
CONTRACTUAL SERVICES		103,900	58,500	91,000	76,800	112,000	90,000
UTILITIES							
100-400-000-8200-4001	STREET LIGHT POWER	535,200	460,300	516,500	511,400	570,000	570,000
100-400-000-8200-4002	TRAFFIC SIGNAL POWER	22,200	18,500	16,700	27,100	21,500	25,000
UTILITIES		557,400	478,800	533,200	538,500	591,500	595,000
PROPERTY & EQUIPMENT							
100-400-000-8110-0150	MEDIUM EQUIP/TOOLS	3,100	1,800		11,700	12,000	5,000
100-400-000-8190-9000	REV CAPITAL FUND PAYMENT	636,000	798,000	906,000	95,000	207,000	250,000
PROPERTY & EQUIPMENT		639,100	799,800	906,000	106,700	219,000	255,000
LEASE/RENT EXPENSE							
100-400-000-8152-3000	RENT - EQUIPMENT	300	4,100	5,300	6,800	4,000	4,000
LEASE/RENT EXPENSE		300	4,100	5,300	6,800	4,000	4,000
DPW ACTIVITIES							
100-400-000-8110-4000	MAIL BOX REPAIR/REPLCMNT	1,000		1,000	100	1,000	1,500
100-400-000-8110-4001	SAND/SALT/CALCIUMCHLORIDE	449,300	676,600	(92,600)	280,400	360,000	360,000
100-400-000-8110-4002	WELDING SUPPLIES	7,400	8,700	10,800	7,500	8,000	8,000
100-400-000-8110-4007	ALTERNATIVE FUEL SUPPLIES	600	2,400	1,500	3,500	2,500	3,500
100-400-000-8110-4012	CURBSIDE BRUSH PICK-UP	100					
100-400-000-8110-4100	ABANDONED HAZ.MAT.DISPOSAL	100	13,800	14,500	15,100	15,000	15,000
DPW ACTIVITIES		458,500	701,500	(64,800)	306,600	386,500	388,000
Totals for dept 400-000 - STREET MAINTENANCE		3,810,500	4,095,600	3,597,400	3,489,800	3,706,500	6,591,000

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 100 GENERAL FUND

GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ACTIVITY	2023 AMENDED BUDGET	2024 BUDGET WORKSHOP BUDGET
<b>Dept 420-000 - EQUIPMENT MAINTENANCE</b>							
<b>SALARIES &amp; WAGES</b>							
100-420-000-8000-0000	SALARIES	200,600	211,600	216,400	216,300	225,000	225,000
100-420-000-8001-0000	OVERTIME	16,900	10,100	15,700	14,700	15,000	19,000
100-420-000-8001-2000	VACATION PAYOUT	200	400	200	400		
100-420-000-8001-2002	COMP-TIME PAYOUT		1,300	1,000			
100-420-000-8008-0000	RETIREMENT/SEVERANCE		2,500		3,900		
<b>SALARIES &amp; WAGES</b>		<b>217,700</b>	<b>225,900</b>	<b>233,300</b>	<b>235,300</b>	<b>240,000</b>	<b>244,000</b>
<b>FRINGE BENEFITS</b>							
100-420-000-8010-0000	FICA	16,300	16,600	17,300	18,100	18,000	19,000
100-420-000-8011-0000	PENSION-VMF	14,200	15,000	15,400	15,300	16,000	17,000
100-420-000-8013-0000	HEALTH INSURANCE	38,500	33,300	47,700	57,500	71,000	45,000
100-420-000-8014-0000	DENTAL INSURANCE	1,900	2,100	2,500	2,800	3,000	3,000
100-420-000-8015-0000	LIFE INSURANCE	700	700	900	1,100	1,000	1,000
100-420-000-8016-0000	WORKER'S COMP INSURANCE	6,700	7,900	8,700	7,200	8,000	7,000
<b>FRINGE BENEFITS</b>		<b>78,300</b>	<b>75,600</b>	<b>92,500</b>	<b>102,000</b>	<b>117,000</b>	<b>92,000</b>
<b>EMPLOYEE TRAINING/EXPENSE</b>							
100-420-000-8070-0000	TRAINING & EDUCATION	1,300		1,000	300	2,000	2,000
100-420-000-8090-0000	UNIFORMS	8,800	7,200	10,900	12,300	10,500	12,000
<b>EMPLOYEE TRAINING/EXPENSE</b>		<b>10,100</b>	<b>7,200</b>	<b>11,900</b>	<b>12,600</b>	<b>12,500</b>	<b>14,000</b>
<b>MATERIALS AND SUPPLIES</b>							
100-420-000-8100-0000	OFFICE SUPPLIES		(100)				
100-420-000-8100-0210	MEMBERSHIP/PUBLICATIONS	2,100	3,800	3,600	4,400	3,500	4,000
100-420-000-8110-0000	DEPARTMENT SUPPLIES	153,200	154,300	193,700	193,000	195,000	200,000
100-420-000-8110-0009	PLOW BLADE COSTS	23,100	26,600	77,600	22,400	25,000	18,000
100-420-000-8110-0100	SMALL EQUIP./TOOLS	2,000	800	1,100	2,100	3,000	3,000
<b>MATERIALS AND SUPPLIES</b>		<b>180,400</b>	<b>185,400</b>	<b>276,000</b>	<b>221,900</b>	<b>226,500</b>	<b>225,000</b>
<b>REPAIR/MAINTENANCE</b>							
100-420-000-8162-3000	R&M - EQUIPMENT	300	1,300			1,000	6,000
100-420-000-8162-4000	RM-VEHICLES	4,100	2,700				
<b>REPAIR/MAINTENANCE</b>		<b>4,400</b>	<b>4,000</b>			<b>1,000</b>	<b>6,000</b>
<b>CONTRACTUAL SERVICES</b>							
100-420-000-8300-0420	CONTRACT R&M EQUIPMENT	32,900	17,200	25,000	43,100	25,000	30,000
<b>CONTRACTUAL SERVICES</b>		<b>32,900</b>	<b>17,200</b>	<b>25,000</b>	<b>43,100</b>	<b>25,000</b>	<b>30,000</b>
<b>Totals for dept 420-000 - EQUIPMENT MAINTENANCE</b>		<b>523,800</b>	<b>515,300</b>	<b>638,700</b>	<b>614,900</b>	<b>622,000</b>	<b>611,000</b>

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 100 GENERAL FUND

GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ACTIVITY	2023 AMENDED BUDGET	2024 BUDGET WORKSHOP BUDGET
Dept 440-000 - GARAGES							
MATERIALS AND SUPPLIES							
100-440-000-8110-0000	DEPARTMENT SUPPLIES	100			100		
MATERIALS AND SUPPLIES		100			100		
REPAIR/MAINTENANCE							
100-440-000-8162-2000	RM-BUILDING & GROUNDS	20,900	35,000	36,100	33,700	40,000	45,000
REPAIR/MAINTENANCE		20,900	35,000	36,100	33,700	40,000	45,000
CONTRACTUAL SERVICES							
100-440-000-8300-0620	CONTRACT LANDSCAPE MAINTENANCE SERVICE	39,200	26,300	30,100	30,900	40,000	40,000
CONTRACTUAL SERVICES		39,200	26,300	30,100	30,900	40,000	40,000
UTILITIES							
100-440-000-8200-0010	LIGHT/POWER	54,200	56,000	44,900	51,200	60,000	60,000
100-440-000-8200-0020	HEAT (GAS & OIL)	41,000	38,600	61,000	60,600	48,000	60,000
100-440-000-8200-0030	WATER/SEWER VMF	5,000	5,000	5,000	5,300	8,000	6,000
UTILITIES		100,200	99,600	110,900	117,100	116,000	126,000
Totals for dept 440-000 - GARAGES		160,400	160,900	177,100	181,800	196,000	211,000

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 100 GENERAL FUND

GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ACTIVITY	2023 AMENDED BUDGET	2024 BUDGET WORKSHOP BUDGET
Dept 580-582 - HISTORICAL SOC.&MUSEUM OLD FALLS VILLAGE							
REPAIR/MAINTENANCE							
100-580-582-8162-2000	RM-BUILDING & GROUNDS	6,700	13,800	19,500	9,800	15,000	15,000
	REPAIR/MAINTENANCE	6,700	13,800	19,500	9,800	15,000	15,000
UTILITIES							
100-580-582-8200-0010	LIGHT/POWER	7,600	6,700	5,700	5,300	8,000	8,000
100-580-582-8200-0020	HEAT (GAS & OIL)	3,000	2,700	3,200	3,800	4,000	4,000
100-580-582-8200-0030	WATER/SEWER VMF	1,700	1,600	1,800	2,000	2,000	2,000
100-580-582-8200-2201	ALARM SYSTEM		1,200	700	700	700	700
	UTILITIES	12,300	12,200	11,400	11,800	14,700	14,700
Totals for dept 580-582 - HISTORICAL SOC.&MUSEUM OLD FALLS VILLAGE		19,000	26,000	30,900	21,600	29,700	29,700

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 100 GENERAL FUND

GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ACTIVITY	2023 AMENDED BUDGET	2024 BUDGET WORKSHOP BUDGET
Dept 620-000 - PARK OPERATIONS							
SALARIES & WAGES							
100-620-000-8000-0000	SALARIES	301,200	303,600	263,300	280,500	323,000	318,000
100-620-000-8001-0000	OVERTIME	17,000	11,900	12,700	9,300	18,000	18,000
100-620-000-8001-2000	VACATION PAYOUT	700	1,500	900	1,700		
100-620-000-8001-2002	COMP-TIME PAYOUT	700	1,300	2,800	1,200		
100-620-000-8004-0000	TEMPORARY HELP P/T WAGES	17,600	24,900	21,400	30,200	58,000	87,000
100-620-000-8008-0000	RETIREMENT/SEVERANCE		3,300		15,800		18,000
SALARIES & WAGES		337,200	346,500	301,100	338,700	399,000	441,000
FRINGE BENEFITS							
100-620-000-8010-0000	FICA	25,100	25,300	23,800	25,600	31,000	34,000
100-620-000-8011-0000	PENSION-VMF	21,100	21,300	20,200	19,200	23,000	24,000
100-620-000-8013-0000	HEALTH INSURANCE	105,000	81,400	70,000	60,000	85,000	98,000
100-620-000-8014-0000	DENTAL INSURANCE	5,300	4,500	2,700	2,100	3,000	4,000
100-620-000-8015-0000	LIFE INSURANCE	1,300	1,300	1,100	900	1,000	1,000
100-620-000-8016-0000	WORKER'S COMP INSURANCE	12,000	14,100	14,400	11,400	13,000	12,000
FRINGE BENEFITS		169,800	147,900	132,200	119,200	156,000	173,000
EMPLOYEE TRAINING/EXPENSE							
100-620-000-8070-0000	TRAINING & EDUCATION		200		100	2,000	2,000
EMPLOYEE TRAINING/EXPENSE			200		100	2,000	2,000
MATERIALS AND SUPPLIES							
100-620-000-8110-0000	DEPARTMENT SUPPLIES	16,100	18,400	20,900	16,700	20,000	20,000
100-620-000-8110-1501	CUSTODIAL SUPPLIES	2,900	3,100	3,900	3,200	4,500	10,000
100-620-000-8110-6203	CHEMICALS	1,600	2,500	3,300	2,600	3,000	3,000
100-620-000-8170-4000	GAS & DIESEL FUEL	7,200	7,400	5,000	6,900	10,000	10,000
100-620-000-8182-1402	SIGNS & MARKINGS	5,200	1,100	800	3,000	5,000	5,000
100-620-000-8182-1620	MISC PARK IMPROVEMENTS		2,400	5,000	900	2,000	2,000
100-620-000-8182-1623	PARK VANDALISM	600				1,000	1,000
MATERIALS AND SUPPLIES		33,600	34,900	38,900	33,300	45,500	51,000
REPAIR/MAINTENANCE							
100-620-000-8162-2000	RM-BUILDING & GROUNDS	2,800	7,900	2,700	9,200	6,000	6,000
100-620-000-8162-4000	RM-VEHICLES	26,200	34,300	45,500	25,800	32,000	32,000
REPAIR/MAINTENANCE		29,000	42,200	48,200	35,000	38,000	38,000
CONTRACTUAL SERVICES							
100-620-000-8300-0620	CONTRACT LANDSCAPE MAINTENANCE SERVICE	140,300	175,300	196,500	205,100	220,000	221,300
100-620-000-8300-0621	CONTRACT TREE MAINTENANCE	12,200	13,100	15,900	37,000	40,000	40,000
CONTRACTUAL SERVICES		152,500	188,400	212,400	242,100	260,000	261,300
UTILITIES							
100-620-000-8200-0010	LIGHT/POWER	32,700	29,600	36,300	38,800	40,000	43,000
100-620-000-8200-0020	HEAT (GAS & OIL)	2,400	1,100	2,300	2,900	3,800	3,800
100-620-000-8200-0030	WATER/SEWER VMF	7,700	8,200	10,900	11,500	15,000	40,000
UTILITIES		42,800	38,900	49,500	53,200	58,800	86,800
FORESTRY							
100-620-000-8110-6202	FORESTRY SUPPLIES					500	500
100-620-000-8110-6205	FORESTRY CHEMICALS					200	200
100-620-000-8182-1621	PLANTS AND SHRUBS					500	500

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 100 GENERAL FUND

GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ACTIVITY	2023 AMENDED BUDGET	2024 BUDGET WORKSHOP BUDGET
Dept 620-000 - PARK OPERATIONS							
FORESTRY							
100-620-000-8182-1624	INSECT & DISEASE CONTROL	1,200	1,500			500	500
100-620-000-8182-1625	TREES	10,300	4,000	800	3,100	2,000	15,000
100-620-000-8182-1626	INVASIVE SPECIES CONTROL	25,000	25,000	24,900	19,200	25,000	25,000
FORESTRY		36,500	30,500	25,700	22,300	28,700	41,700
Totals for dept 620-000 - PARK OPERATIONS		801,400	829,500	808,000	843,900	988,000	1,094,800

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 100 GENERAL FUND

GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ACTIVITY	2023 AMENDED BUDGET	2024 BUDGET WORKSHOP BUDGET
Dept 640-000 - PARK PROJECTS							
PARK PROJECTS							
100-640-000-8110-6401	PORTABLE TOILET RENTAL	3,700	700	2,400	1,700	4,000	5,000
100-640-000-8110-6402	CHRISTMAS DECORATIONS		700		2,300	800	800
100-640-000-8182-1641	BALL DIAMONDS	7,100	2,800	6,100		7,000	7,000
100-640-000-8182-1642	IMPR-LIME KILN PARK	200	1,000			500	500
100-640-000-8182-1643	MENO RIVER PKWY	100				500	500
100-640-000-8182-1644	RIVERSIDE PARK					500	500
100-640-000-8182-1645	ROTARY PARK		4,400	700	700	1,000	1,000
100-640-000-8182-1646	TENNIS CT MAINTENANCE	100	200			500	500
100-640-000-8182-1647	VILLAGE PARK	200	400	1,600	2,900	1,000	2,500
100-640-000-8182-1649	WILLOWOOD PARK	1,200	900	400	800	1,000	1,000
100-640-000-8182-1651	PARKLAND MISC.	1,500				1,500	1,500
100-640-000-8182-1652	OAKWOOD PARK	1,600	1,800	2,000	5,700	2,500	2,500
100-640-000-8182-1653	MILL POND PARK	600	800	700	4,300	500	500
100-640-000-8182-1659	RIVER'S EDGE PARK	300	600		1,300	1,000	500
PARK PROJECTS		16,600	14,300	13,900	19,700	22,300	24,300
Totals for dept 640-000 - PARK PROJECTS		16,600	14,300	13,900	19,700	22,300	24,300

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 100 GENERAL FUND

GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ACTIVITY	2023 AMENDED BUDGET	2024 BUDGET WORKSHOP BUDGET
Dept 750-000 - CDA							
SALARIES & WAGES							
100-750-000-8000-0000	SALARIES	26,000	27,300	27,000	27,800	30,000	30,000
100-750-000-8001-2000	VACATION PAYOUT		1,500	1,300	2,400		
SALARIES & WAGES		26,000	28,800	28,300	30,200	30,000	30,000
FRINGE BENEFITS							
100-750-000-8010-0000	FICA	1,600	1,700	1,800	1,900	2,000	2,000
100-750-000-8011-0000	PENSION-VMF	1,700	1,900	2,000	2,000	2,000	2,000
100-750-000-8013-0000	HEALTH INSURANCE	3,200	3,700	3,900	4,200	4,000	3,000
100-750-000-8014-0000	DENTAL INSURANCE	100	100	100	100	200	200
100-750-000-8015-0000	LIFE INSURANCE	200	200	200	200	200	200
100-750-000-8016-0000	WORKER'S COMP INSURANCE			25,000			
FRINGE BENEFITS		6,800	7,600	33,000	8,400	8,400	7,400
COMM DEVELOPMENT							
100-750-000-8110-7901	CHAMBER OF COMMERCE	1,600	1,800	1,700	3,500	2,000	2,000
COMM DEVELOPMENT		1,600	1,800	1,700	3,500	2,000	2,000
Totals for dept 750-000 - CDA		34,400	38,200	63,000	42,100	40,400	39,400

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 100 GENERAL FUND

GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ACTIVITY	2023 AMENDED BUDGET	2024 BUDGET WORKSHOP BUDGET
Dept 760-000 - ENGINEERING							
SALARIES & WAGES							
100-760-000-8000-0000	SALARIES	417,200	419,600	383,000	343,600	373,000	398,000
100-760-000-8001-0000	OVERTIME	5,200	2,600	2,300	1,500	7,000	
100-760-000-8001-2000	VACATION PAYOUT	1,000	1,000	1,000	1,400		
100-760-000-8001-2002	COMP-TIME PAYOUT		900				
100-760-000-8004-0000	TEMPORARY HELP P/T WAGES	7,000		3,300		13,000	13,000
SALARIES & WAGES		430,400	424,100	389,600	346,500	393,000	411,000
FRINGE BENEFITS							
100-760-000-8010-0000	FICA	31,500	31,100	29,500	25,700	30,000	32,000
100-760-000-8011-0000	PENSION-VMF	27,600	28,500	26,700	22,400	26,000	27,000
100-760-000-8013-0000	HEALTH INSURANCE	103,100	92,600	102,300	96,400	81,000	69,000
100-760-000-8014-0000	DENTAL INSURANCE	5,200	4,400	12,600	3,300	3,000	3,000
100-760-000-8015-0000	LIFE INSURANCE	800	800	1,000	1,100	1,000	1,000
100-760-000-8016-0000	WORKER'S COMP INSURANCE	13,300	15,200	16,000	10,500	12,000	10,000
100-760-000-8030-0610	WAGE/BENE CP TRANSFERS	(353,600)	(371,100)	(430,100)	(318,100)	(360,000)	(370,000)
100-760-000-8030-0618	WAGE/BENE TID 6 TRANSFERS		(2,100)	(700)	(5,500)		
100-760-000-8030-0620	WAGE/BENEFIT TRANSFERS TID 8	(1,100)			(36,600)	(10,000)	(40,000)
100-760-000-8030-0630	WAGE/BENEFIT TRANSFER TO TID #10	(3,800)	(9,100)	(9,100)	(10,700)		(15,000)
100-760-000-8030-0632	WAGE/BENEFIT TRANSFER TO TID #12				(200)		
100-760-000-8030-0633	WAGE/BENEFIT TRANSFER TO TID #13		(2,900)		(200)		
100-760-000-8030-0634	WAGE/BENEFIT TRANSFER TO TID #14			(3,600)			
100-760-000-8030-0635	WAGE/BENEFIT TRANSFER TO TID #15				(2,000)		
100-760-000-8030-0720	WAGE/BENE WU TRANSFERS	(110,500)	(152,900)	(73,500)	(75,900)	(70,000)	(80,000)
100-760-000-8030-0730	WAGE/BENE SU TRANSFERS	(4,900)	(7,900)	(15,400)	(14,000)	(10,000)	(20,000)
100-760-000-8030-0740	WAGE/BENE STORM WATER UT	(121,500)	(110,400)	(124,800)	(121,900)	(90,000)	(125,000)
FRINGE BENEFITS		(416,800)	(484,500)	(465,500)	(423,700)	(389,000)	(508,000)
EMPLOYEE TRAINING/EXPENSE							
100-760-000-8070-0000	TRAINING & EDUCATION	3,600	500	500	3,600	5,000	5,000
100-760-000-8070-0001	TRAINING-DATA BASE GIS	400				1,000	1,000
EMPLOYEE TRAINING/EXPENSE		4,000	500	500	3,600	6,000	6,000
MATERIALS AND SUPPLIES							
100-760-000-8100-0000	OFFICE SUPPLIES	500	700	500		500	500
100-760-000-8100-0010	POSTAGE/SHIPPING		400	600	200	200	200
100-760-000-8100-0210	MEMBERSHIP/PUBLICATIONS		500	100		100	100
100-760-000-8100-0220	NOTICES & PUBLICATIONS	200	300			200	200
100-760-000-8110-0000	DEPARTMENT SUPPLIES		400		100	500	500
100-760-000-8170-4000	GAS & DIESEL FUEL	2,400	1,400	2,700	3,800	4,000	4,000
MATERIALS AND SUPPLIES		3,100	3,700	3,900	4,100	5,500	5,500
REPAIR/MAINTENANCE							
100-760-000-8162-4000	RM-VEHICLES	1,700	3,200	4,000	2,000	3,400	3,400
REPAIR/MAINTENANCE		1,700	3,200	4,000	2,000	3,400	3,400
CONTRACTUAL SERVICES							
100-760-000-8300-0000	CONTRACTS	20,900	16,400	17,900	24,000	15,000	15,000
CONTRACTUAL SERVICES		20,900	16,400	17,900	24,000	15,000	15,000
PROPERTY & EQUIPMENT							
100-760-000-8188-3001	EQUIPMENT	1,300	100	1,200		1,300	1,300

BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS  
 Fund: 100 GENERAL FUND

GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ACTIVITY	2023 AMENDED BUDGET	BUDGET WORKSHOP BUDGET
Dept 760-000 - ENGINEERING							
PROPERTY & EQUIPMENT							
100-760-000-8190-9000	REV CAPITAL FUND PAYMENT	8,000	5,000	7,000	7,000	5,000	5,000
PROPERTY & EQUIPMENT		9,300	5,100	8,200	7,000	6,300	6,300
Totals for dept 760-000 - ENGINEERING		52,600	(31,500)	(41,400)	(36,500)	40,200	(60,800)

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 100 GENERAL FUND

GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ACTIVITY	2023 AMENDED BUDGET	2024 BUDGET WORKSHOP BUDGET
Dept 770-000 - ZONING/INSPECTIONS							
SALARIES & WAGES							
100-770-000-8000-0000	SALARIES	175,400	174,000	170,600	136,700	162,000	180,000
100-770-000-8001-0000	OVERTIME	100	200		200		
100-770-000-8001-2000	VACATION PAYOUT	200		500	1,800		
100-770-000-8004-0000	TEMPORARY HELP P/T WAGES	12,200	3,600		7,800		
100-770-000-8008-0000	RETIREMENT/SEVERANCE	30,600					
SALARIES & WAGES		218,500	177,800	171,100	146,500	162,000	180,000
FRINGE BENEFITS							
100-770-000-8010-0000	FICA	16,600	13,300	12,900	11,300	12,000	14,000
100-770-000-8011-0000	PENSION-VMF	11,800	11,700	11,500	9,100	11,000	12,000
100-770-000-8013-0000	HEALTH INSURANCE	46,200	37,900	37,800	19,400	43,000	21,000
100-770-000-8014-0000	DENTAL INSURANCE	2,300	2,200	2,000	900	2,000	1,000
100-770-000-8015-0000	LIFE INSURANCE	500	300	400	500	1,000	1,000
100-770-000-8016-0000	WORKER'S COMP INSURANCE	4,200	4,000	4,900	4,100	6,000	3,000
FRINGE BENEFITS		81,600	69,400	69,500	45,300	75,000	52,000
EMPLOYEE TRAINING/EXPENSE							
100-770-000-8070-0000	TRAINING & EDUCATION	800	400	100		1,000	1,000
EMPLOYEE TRAINING/EXPENSE		800	400	100		1,000	1,000
MATERIALS AND SUPPLIES							
100-770-000-8100-0000	OFFICE SUPPLIES	200				500	500
100-770-000-8100-0210	MEMBERSHIP/PUBLICATIONS	200			100	200	200
100-770-000-8100-0220	NOTICES & PUBLICATIONS	1,300	1,100	700	500	1,000	1,000
100-770-000-8110-0000	DEPARTMENT SUPPLIES	200				1,300	1,300
100-770-000-8110-7701	BUILDING SEALS	3,800	3,300	3,800	2,000	2,500	2,500
100-770-000-8110-7702	HOUSE NUMBERS	700	2,900	3,000	1,600	2,000	2,000
100-770-000-8170-4000	GAS & DIESEL FUEL	600	400	700	400	300	300
MATERIALS AND SUPPLIES		7,000	7,700	8,200	4,600	7,800	7,800
CONTRACTUAL SERVICES							
100-770-000-8300-2401	BUILDING INSPECTOR	376,800	341,800	284,900	270,900	280,000	280,000
100-770-000-8300-2402	WEIGHTS/MEASURES CONTRACT	9,200	9,200	10,000	10,000	9,700	9,700
100-770-000-8300-2405	PROCESS SERVICES	100					
CONTRACTUAL SERVICES		386,100	351,000	294,900	280,900	289,700	289,700
Totals for dept 770-000 - ZONING/INSPECTIONS		694,000	606,300	543,800	477,300	535,500	530,500

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 100 GENERAL FUND

GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ACTIVITY	2023 AMENDED BUDGET	2024 BUDGET WORKSHOP BUDGET
Dept 790-000 - PLANNING							
SALARIES & WAGES							
100-790-000-8000-0000	SALARIES	240,400	262,400	260,100	257,200	157,000	187,000
100-790-000-8001-2000	VACATION PAYOUT	2,100	2,100	2,200	5,800		
SALARIES & WAGES		242,500	264,500	262,300	263,000	157,000	187,000
FRINGE BENEFITS							
100-790-000-8010-0000	FICA	17,500	19,500	20,200	19,600	12,000	14,000
100-790-000-8011-0000	PENSION-VMF	15,900	17,700	17,800	16,500	11,000	13,000
100-790-000-8013-0000	HEALTH INSURANCE	69,400	41,800	50,700	53,500	37,000	44,000
100-790-000-8014-0000	DENTAL INSURANCE	3,500	3,400	3,300	2,100	2,000	2,000
100-790-000-8015-0000	LIFE INSURANCE	300	400	500	500	200	500
100-790-000-8016-0000	WORKER'S COMP INSURANCE	3,900	4,500		3,700	1,000	1,000
FRINGE BENEFITS		110,500	87,300	92,500	95,900	63,200	74,500
EMPLOYEE TRAINING/EXPENSE							
100-790-000-8070-0000	TRAINING & EDUCATION	900	300	700	900	2,500	2,500
100-790-000-8080-0000	TRAVEL EXPENSES	700	300		100	400	400
EMPLOYEE TRAINING/EXPENSE		1,600	600	700	1,000	2,900	2,900
MATERIALS AND SUPPLIES							
100-790-000-8100-0000	OFFICE SUPPLIES	900	300			500	500
100-790-000-8100-0050	RECORDS MANAGEMENT	300	300			2,000	2,000
100-790-000-8100-0210	MEMBERSHIP/PUBLICATIONS	1,100	1,400	1,000	1,300	800	800
100-790-000-8100-0220	NOTICES & PUBLICATIONS	3,900	800	1,900	2,000	3,500	3,500
100-790-000-8100-0225	RECORDING FEES	500	2,000	300	300	1,000	1,000
100-790-000-8110-0000	DEPARTMENT SUPPLIES	100			200		
MATERIALS AND SUPPLIES		6,800	4,800	3,200	3,800	7,800	7,800
CONTRACTUAL SERVICES							
100-790-000-8300-7901	PLANNING CONSULTANT FEE				38,100		40,000
CONTRACTUAL SERVICES					38,100		40,000
Totals for dept 790-000 - PLANNING		361,400	357,200	358,700	401,800	230,900	312,200

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 100 GENERAL FUND

GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ACTIVITY	2023 AMENDED BUDGET	2024 BUDGET WORKSHOP BUDGET
Dept 800-000 - DEBT SERVICE							
BOND ISSUE EXPENDITURES							
100-800-000-8800-0003	BOND ISSUANCE EXPENSES		29,300		1,000		
BOND ISSUE EXPENDITURES			29,300		1,000		
TRANSFERS OUT							
100-800-000-8901-0500	TRANSFER TO DEBT SERVICE		59,300		7,400		
TRANSFERS OUT			59,300		7,400		
Totals for dept 800-000 - DEBT SERVICE			88,600		8,400		

BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS  
Fund: 100 GENERAL FUND

GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ACTIVITY	2023 AMENDED BUDGET	2024 BUDGET WORKSHOP BUDGET
Dept 910-000 - OTHER USES OF FUNDS							
	TRANSFERS OUT						
100-910-000-8901-0215	TRANSFER TO SOLID WASTE COLLECTION FUND	780,200					
100-910-000-8901-0500	TFR TO DEBT SERVICE					255,000	
100-910-000-8901-1605	SURPLUS TRANSFER TO MUNI FAC	900,000	1,302,900	509,500	387,500		
	TRANSFERS OUT	1,680,200	1,302,900	509,500	642,500		
Totals for dept 910-000 - OTHER USES OF FUNDS		1,680,200	1,302,900	509,500	642,500		
APPROPRIATIONS - FUND 100		27,817,700	30,808,800	29,299,100	30,775,300	31,982,000	37,868,600

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 215 SOLID WASTE COLLECTION

GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ACTIVITY	2023 AMENDED BUDGET	2024 BUDGET WORKSHOP BUDGET
ESTIMATED REVENUES							
INTEREST INCOME							
215-000-000-7600-0000	INTEREST EARNINGS	10,100	5,300	600	12,800	600	8,000
INTEREST INCOME		10,100	5,300	600	12,800	600	8,000
TRANSFERS IN							
215-000-000-7801-0100	TRANSFER FROM GENERAL FUND	780,200					
TRANSFERS IN		780,200					
PUBLIC CHARGE FOR SERVICE							
215-000-340-7723-0050	REFUSE COLLECTION FEE	1,275,700	2,000,600	2,010,500	2,087,400	2,169,500	2,248,800
215-000-350-7727-0000	RECYCLING CARTS	9,000	12,800	9,100	10,700	6,500	10,000
PUBLIC CHARGE FOR SERVICE		1,284,700	2,013,400	2,019,600	2,098,100	2,176,000	2,258,800
INTERGOVERNMENTAL							
215-000-350-7145-0000	RECYCLING GRANT	80,000	80,300	80,700	80,500	80,000	80,000
INTERGOVERNMENTAL		80,000	80,300	80,700	80,500	80,000	80,000
TOTAL ESTIMATED REVENUES		2,155,000	2,099,000	2,100,900	2,191,400	2,256,600	2,346,800

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 215 SOLID WASTE COLLECTION

GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ACTIVITY	2023 AMENDED BUDGET	2024 BUDGET WORKSHOP BUDGET
APPROPRIATIONS							
DPW ACTIVITIES							
215-340-000-8110-4100	ABANDONED HAZ.MAT.DISPOSL	700					
215-350-000-8110-4012	CURBSIDE BRUSH PICK-UP	11,600	18,400	8,000	18,000	28,000	25,000
215-350-000-8110-4101	HOUSEHOLD HAZARDOUS MATER	23,000	4,300	6,700	5,700	6,000	6,000
DPW ACTIVITIES		35,300	22,700	14,700	23,700	34,000	31,000
CONTRACTUAL SERVICES							
215-340-000-8300-3401	GARBAGE COLLECTION	1,411,900	1,449,100	1,465,200	1,519,500	1,571,600	1,629,500
215-340-000-8300-3402	STATE GENERATOR FEE	119,500					
215-340-000-8300-3403	TAXES - DUMPING	13,400					
215-350-000-8300-1901	AUDIT/ACCTG. SERV.					300	300
215-350-000-8300-3500	CURBSIDE RECYCLING	536,800	550,400	553,900	575,800	597,900	619,300
CONTRACTUAL SERVICES		2,081,600	1,999,500	2,019,100	2,095,300	2,169,800	2,249,100
OTHER OPERATING							
215-340-000-8300-3405	ERRONEOUS GARBAGE FEES	100					
OTHER OPERATING		100					
FRINGE BENEFITS							
215-350-000-8030-0000	WAGE/BENEFIT TRANSFERS	7,600	9,700	7,100	8,000	8,000	8,500
FRINGE BENEFITS		7,600	9,700	7,100	8,000	8,000	8,500
MATERIALS AND SUPPLIES							
215-350-000-8100-0010	POSTAGE/SHIPPING	2,700	1,800				
215-350-000-8100-0025	PRINTING	1,400	2,800	2,300	2,500	3,500	3,500
215-350-000-8110-2206	RECYCLING BINS	17,100		19,900		25,000	
MATERIALS AND SUPPLIES		21,200	4,600	22,200	2,500	28,500	3,500
TOTAL APPROPRIATIONS		2,145,800	2,036,500	2,063,100	2,129,500	2,240,300	2,292,100
NET OF REVENUES/APPROPRIATIONS - FUND 215		9,200	62,500	37,800	61,900	16,300	54,700

BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS  
Fund: 220 LIBRARY OPERATIONS FUND

GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ACTIVITY	2023 AMENDED BUDGET	2024 BUDGET WORKSHOP BUDGET
ESTIMATED REVENUES							
INTEREST INCOME							
220-000-000-7600-0000	INTEREST EARNINGS	34,500	7,800	700	26,500	1,000	25,000
INTEREST INCOME		34,500	7,800	700	26,500	1,000	25,000
PUBLIC CHARGE FOR SERVICE							
220-000-000-7451-0000	COPY MACH REV. LIBRARY	6,600	3,000	3,100	5,200	6,000	6,000
220-000-000-7455-0000	NONRESIDENT CARDS	800	900	700	1,000	900	900
220-000-000-7456-0000	VENDING MACHINE REIMB.	400	300	200	300	400	400
220-000-000-7457-0000	USED BOOKS - ADULTS	5,300	3,800	5,600	6,300	6,000	6,000
PUBLIC CHARGE FOR SERVICE		13,100	8,000	9,600	12,800	13,300	13,300
INTERGOVERNMENTAL							
220-000-000-5005-0000	GRANTS	13,700					
220-000-000-7103-0000	GRANT REVENUES		25,100	16,900	13,500	4,700	12,000
220-000-000-7452-0000	CO LIBR SUPPLEMENT	33,200	31,600	30,000	31,400	32,100	37,700
220-000-000-7459-0000	CROSS COUNTY BORDER REIMB	31,600	40,500	41,000	38,000	36,800	42,900
INTERGOVERNMENTAL		78,500	97,200	87,900	82,900	73,600	92,600
PROPERTY TAXES							
220-000-000-7000-0000	RE/PP TAXES	1,462,000	1,539,000	1,549,000	1,631,000	1,713,000	1,711,000
PROPERTY TAXES		1,462,000	1,539,000	1,549,000	1,631,000	1,713,000	1,711,000
FINES AND PENALTIES							
220-000-000-7340-0000	MATERIALS RECOVERY FEES	1,000	300	900	600	700	700
220-000-000-7450-0000	LIB.FINES&RECEIPTS	18,200	7,800	14,000	16,800	14,000	14,000
FINES AND PENALTIES		19,200	8,100	14,900	17,400	14,700	14,700
MISCELLANEOUS							
220-000-000-7700-0000	MISC REVENUE	200	10,400	600	500		
220-000-000-7705-0000	MISC DONATIONS	4,700	3,600	5,300	3,400	7,000	7,000
220-000-000-7705-0001	FRIENDS DONATIONS				7,800	3,900	4,000
MISCELLANEOUS		4,900	14,000	5,900	11,700	10,900	11,000
TOTAL ESTIMATED REVENUES		1,612,200	1,674,100	1,668,000	1,782,300	1,826,500	1,867,600

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 220 LIBRARY OPERATIONS FUND

GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ACTIVITY	2023 AMENDED BUDGET	2024 BUDGET WORKSHOP BUDGET
APPROPRIATIONS							
CONTRACTUAL SERVICES							
220-500-000-8160-5000	MICROSOFT ENTERPRISE AGREEMENT		16,400	21,500		23,000	23,000
220-500-000-8300-1901	AUDIT/ACCTG. SERV.	800	800	800	800	900	1,000
220-500-000-8300-5005	LIBRARY SYSTEM FEES	30,000	31,000	33,200	34,900	36,400	36,300
220-500-000-8301-0000	IT MAINT/SUPPORT	1,600	11,500	18,100	1,700	26,100	36,600
220-500-000-8310-0050	MATERIALS RECOVERY FEE	700	300	700	700	700	700
CONTRACTUAL SERVICES		33,100	60,000	74,300	38,100	87,100	97,600
FRINGE BENEFITS							
220-500-000-8010-0000	FICA		69,400	68,200	72,700	76,700	83,000
220-500-000-8011-0000	PENSION-VMF		52,000	52,900	54,800	51,100	55,000
220-500-000-8013-0000	HEALTH INSURANCE		171,400	174,200	177,800	181,700	190,000
220-500-000-8014-0000	DENTAL INSURANCE		9,700	8,600	8,600	8,100	9,000
220-500-000-8015-0000	LIFE INSURANCE		2,800	2,600	2,300	2,200	3,000
220-500-000-8016-0000	WORKER'S COMP INSURANCE		1,200	1,300	1,500	1,200	1,000
FRINGE BENEFITS		306,500	307,800	317,700	321,000	341,000	307,000
MATERIALS AND SUPPLIES							
220-500-000-8100-0000	OFFICE SUPPLIES		1,400	6,300	5,200	2,500	2,300
220-500-000-8100-0010	POSTAGE/SHIPPING		700	500	500	600	500
220-500-000-8100-0020	PAPER/PRINTING		4,300	3,200	4,600	2,700	2,000
220-500-000-8100-0100	PROCESSING/CIRC SUPPLIES		11,700	7,200	12,600	8,800	11,800
220-500-000-8130-0000	COMPUTER SUPPLIES		1,500	2,300	1,500	100	500
220-500-000-8152-8100	SUBSCRIPT-COMP SOFTWARE		6,800	7,200	5,300	3,800	4,300
MATERIALS AND SUPPLIES		26,400	26,700	29,700	18,500	21,100	20,100
SALARIES & WAGES							
220-500-000-8000-0000	SALARIES		713,700	721,400	766,000	747,200	804,000
220-500-000-8001-2000	VACATION PAYOUT		1,700	6,800	300	17,000	858,000
220-500-000-8002-0000	PART TIME WAGES		205,200	200,100	207,900	220,700	278,000
220-500-000-8004-0000	TEMPORARY HELP P/T WAGES				2,900	1,600	255,000
220-500-000-8008-0000	RETIREMENT/SEVERANCE		13,300			29,500	
SALARIES & WAGES		933,900	928,300	977,100	1,016,000	1,082,000	1,113,000
EMPLOYEE TRAINING/EXPENSE							
220-500-000-8070-0000	TRAINING & EDUCATION		1,200	300	300	2,100	1,200
220-500-000-8075-0000	RECRUITMENT & PERSONNEL			200	100	800	500
220-500-000-8080-0000	TRAVEL EXPENSES		3,300	200		1,200	1,300
220-500-000-8100-0200	DUES & SUBSCRIPTIONS		1,900	900	2,100	3,400	2,600
EMPLOYEE TRAINING/EXPENSE		6,400	1,600	2,500	7,500	5,600	6,800
LIBRARY PUBLIC SERVICES							
220-500-000-8110-5002	PUBLICITY/PROGRAMS		2,400	2,600	2,900	5,400	2,800
220-500-000-8130-1000	PROGRAMMING		28,700	15,000	21,600	12,900	10,000
220-500-000-8140-1015	DATABASE PRODUCTS		9,300	8,200	6,400	6,600	7,000
LIBRARY PUBLIC SERVICES		40,400	25,800	30,900	24,900	19,800	15,000
LIBRARY MATERIALS/BOOKS							
220-500-000-8140-1020	E MATERIALS		10,800	12,800	15,600	23,600	24,300
220-500-000-8140-1110	ADULT MATERIALS		139,600	136,200	142,300	138,000	138,500
220-500-000-8140-1120	YOUNG ADULT MATERIALS		10,600	12,000	10,500	12,200	11,700
220-500-000-8140-1130	CHILD MATERIALS		45,000	42,600	41,700	46,000	46,800

BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS  
Fund: 220 LIBRARY OPERATIONS FUND

GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ACTIVITY	2023 AMENDED BUDGET	2024 BUDGET WORKSHOP BUDGET
APPROPRIATIONS							
LIBRARY MATERIALS/BOOKS							
LIBRARY MATERIALS/BOOKS		206,000	203,600	210,100	219,800	221,300	222,600
LEASE/RENT EXPENSE							
220-500-000-8152-6005	RENT - DATACENTER					2,000	1,500
220-500-000-8152-6100	RENT-COPIER	3,600	3,600	3,500	5,000	5,300	5,300
LEASE/RENT EXPENSE		3,600	3,600	3,500	5,000	7,300	6,800
REPAIR/MAINTENANCE							
220-500-000-8162-3000	R&M - EQUIPMENT				2,100		
220-500-000-8162-6000	RM-OFF.EQUIP	11,100	10,400	1,100	1,100	1,000	1,000
220-500-000-8162-6005	RM-FURNISHINGS	300	4,700	2,900	500	500	500
220-500-000-8162-8000	RM-COMPUTER HARDWARE	700	400	1,800	900	2,300	1,300
220-500-000-8162-9990	RM-MISC	900	600		200	500	500
REPAIR/MAINTENANCE		13,000	16,100	5,800	4,800	4,300	3,300
PROPERTY & EQUIPMENT							
220-500-000-8186-9500	CAPOUT-BLDG LIBRARY		431,900	5,700	400		
220-500-000-8190-4000	SECURITY SYSTEM		1,800	100	1,500		
220-500-000-8190-5000	TELEPHONE SYSTEM	13,300					
220-500-000-8190-6000	FURNISHINGS	6,900	55,400	30,800	500	1,000	10,000
220-500-000-8190-8000	COMPUTER HARDWARE	15,500	14,500	6,600	22,000	4,500	33,000
220-500-000-8190-8100	COMPUTER SOFTWARE				900		
PROPERTY & EQUIPMENT		35,700	503,600	43,200	25,300	5,500	43,000
UTILITIES							
220-500-000-8210-0000	TELEPHONE SERVICE	1,800	1,200	1,300			1,700
220-500-000-8211-0001	ALARM MONITORING SERVICE	400	400	800	800	800	800
220-500-000-8212-0004	INTERNET SERVICE	1,600	6,100	5,500	1,600	7,100	4,500
220-500-000-8212-0005	WAN SERVICE			1,300		1,300	1,600
UTILITIES		3,800	7,700	8,900	2,400	9,200	8,600
INSURANCES							
220-500-000-8610-0000	LIABILITY INSURANCE	9,200	9,800	9,700	10,400	10,000	10,500
220-500-000-8610-0030	BOILER & MACHINERY	300	700	800	800	800	800
220-500-000-8610-0050	PROP DAMAGE INSURANCE	8,500	10,300	11,500	12,200	11,500	12,500
INSURANCES		18,000	20,800	22,000	23,400	22,300	23,800
CO-MISC./RETAINAGE/MF ENG							
220-500-000-9800-0000	MISC COSTS/VMF ENG.		1,100				
CO-MISC./RETAINAGE/MF ENG			1,100				
TOTAL APPROPRIATIONS		1,626,800	2,106,700	1,725,700	1,706,700	1,826,500	1,867,600
NET OF REVENUES/APPROPRIATIONS - FUND 220		(14,600)	(432,600)	(57,700)	75,600		

BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS  
Fund: 221 LIBRARY MAINTENANCE FUND

GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ACTIVITY	2023 AMENDED BUDGET	BUDGET WORKSHOP BUDGET	2024
ESTIMATED REVENUES								
INTEREST INCOME								
221-000-000-7600-0000	INTEREST EARNINGS	12,100	2,800	400	8,800			25,000
INTEREST INCOME		12,100	2,800	400	8,800			25,000
PROPERTY TAXES								
221-000-000-7000-0000	RE/PP TAXES	270,000	255,000	272,000	288,000	295,000		314,000
PROPERTY TAXES		270,000	255,000	272,000	288,000	295,000		314,000
TOTAL ESTIMATED REVENUES		282,100	257,800	272,400	296,800	295,000		339,000

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 221 LIBRARY MAINTENANCE FUND

GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ACTIVITY	2023 AMENDED BUDGET	2024 BUDGET WORKSHOP BUDGET
<b>APPROPRIATIONS</b>							
CONTRACTUAL SERVICES							
221-520-000-8300-0000	CONTRACTS	28,100	18,700	15,700	26,500	31,600	32,200
221-520-000-8300-1501	MECHANICALS CONTRACT	14,000	10,600	11,600	11,200	17,800	20,000
221-520-000-8300-1502	CUSTODIAL CONTRACT	38,500	30,700	41,000	42,300	45,600	48,000
221-520-000-8300-1901	AUDIT/ACCTG. SERV.	800	800	800	800	800	900
CONTRACTUAL SERVICES		81,400	60,800	69,100	80,800	95,800	101,100
FRINGE BENEFITS							
221-520-000-8010-0000	FICA	1,900	2,000	2,100	2,200	2,000	2,000
221-520-000-8011-0000	PENSION-VMF	1,800	1,900	2,000	1,900	2,000	2,000
221-520-000-8013-0000	HEALTH INSURANCE	9,000	10,400	10,800	11,700	11,000	10,000
221-520-000-8014-0000	DENTAL INSURANCE	500	500	500	500	500	500
221-520-000-8015-0000	LIFE INSURANCE	100	100	100	200	200	200
221-520-000-8016-0000	WORKER'S COMP INSURANCE	900	1,100	1,200	1,000	1,000	1,000
FRINGE BENEFITS		14,200	16,000	16,700	17,500	16,700	15,700
MATERIALS AND SUPPLIES							
221-520-000-8100-0020	PAPER/PRINTING	900	600	600	800	800	600
221-520-000-8110-0100	SMALL EQUIP./TOOLS			100			
221-520-000-8110-1501	CUSTODIAL SUPPLIES	3,500	3,200	4,000	3,100	4,200	4,500
MATERIALS AND SUPPLIES		4,400	3,800	4,700	3,900	5,000	5,100
SALARIES & WAGES							
221-520-000-8000-0000	SALARIES	27,700	28,200	29,200	30,200	30,000	32,000
SALARIES & WAGES		27,700	28,200	29,200	30,200	30,000	32,000
LEASE/RENT EXPENSE							
221-520-000-8152-3000	RENT - EQUIPMENT			(400)			
LEASE/RENT EXPENSE				(400)			
REPAIR/MAINTENANCE							
221-520-000-8162-2000	RM-BUILDING & GROUNDS	20,800	23,000	37,400	43,100	30,000	57,000
REPAIR/MAINTENANCE		20,800	23,000	37,400	43,100	30,000	57,000
UTILITIES							
221-520-000-8200-0010	LIGHT/POWER	84,500	77,400	79,500	92,500	80,000	85,000
221-520-000-8200-0020	HEAT (GAS & OIL)	20,400	17,700	27,400	33,300	30,000	35,600
221-520-000-8200-0030	WATER/SEWER VMF	6,900	4,400	4,900	7,000	7,500	7,500
UTILITIES		111,800	99,500	111,800	132,800	117,500	128,100
TOTAL APPROPRIATIONS		260,300	231,300	268,500	308,300	295,000	339,000
NET OF REVENUES/APPROPRIATIONS - FUND 221		21,800	26,500	3,900	(11,500)		

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 500 DEBT SERVICE FUND

GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ACTIVITY	2023 AMENDED BUDGET	2024 BUDGET WORKSHOP BUDGET
ESTIMATED REVENUES							
INTEREST INCOME							
500-000-000-7600-0000	INTEREST EARNINGS	52,700	9,200	700	40,400	4,000	
INTEREST INCOME		52,700	9,200	700	40,400	4,000	
TRANSFERS IN							
500-000-000-7801-0100	TRANSFER FROM GENERAL FUND	28,000	87,200	35,400	283,000	22,300	
500-000-000-7801-0200	TFR FROM SR				151,500	370,800	359,100
500-000-000-7801-0204	TFR FROM TOURISM				10,100	75,100	87,800
500-000-000-7801-0400	TFR FROM SA	60,100	45,800	25,700	10,200		
500-000-000-7801-0605	TFR FROM MUNICIPAL FACILITIES	3,440,800	3,397,300	3,435,200	2,595,500	2,236,000	2,017,000
500-000-000-7801-0610	TFR FROM CAP PROJ	108,100	97,000	112,200	44,000		
500-000-000-7801-0616	TFR FROM TIF#5	1,587,200					
500-000-000-7801-0618	TRANSFER FROM TID 6	974,500	645,200	754,800	937,300	963,800	1,174,000
500-000-000-7801-0620	TRANSFER FROM TID 8	3,429,400	1,713,800	1,691,800	1,748,400	1,941,200	1,970,000
500-000-000-7801-0621	TRANSFER FROM TID 9	55,100	53,800	52,300	57,900	60,200	63,000
500-000-000-7801-0630	TFR FROM TID #10	321,800	443,600	388,600	406,400	554,900	585,300
500-000-000-7801-0631	TFR FROM TID #11	10,000	39,900	42,600	47,000	51,200	55,400
500-000-000-7801-0632	TFR FROM TID #12	115,800	298,200	290,100	284,400	283,500	278,000
500-000-000-7801-0633	TFR FROM TID 13	67,000		158,700	156,700	154,600	152,400
500-000-000-7801-0634	TRF FROM TID 14					9,400	
TRANSFERS IN		10,197,800	6,821,800	6,987,400	6,732,400	6,713,600	6,751,400
PROPERTY TAXES							
500-000-000-7000-0000	RE/PP TAXES	2,375,000	2,370,000	2,525,000	2,525,000	2,525,000	2,525,000
PROPERTY TAXES		2,375,000	2,370,000	2,525,000	2,525,000	2,525,000	2,525,000
OTHER FINANCING SOURCES							
500-000-000-7800-0000	PROCEEDS - DEBT ISSUE	19,470,000					
500-000-000-7800-0004	DEBT PREMIUM	142,500				167,400	
OTHER FINANCING SOURCES		19,612,500				167,400	
TOTAL ESTIMATED REVENUES		32,238,000	9,201,000	9,513,100	9,297,800	9,410,000	9,276,400

BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS  
Fund: 500 DEBT SERVICE FUND

GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ACTIVITY	2023 AMENDED BUDGET	2024 BUDGET WORKSHOP BUDGET
APPROPRIATIONS							
BOND ISSUE EXPENDITURES							
500-800-000-8800-0003	BOND ISSUANCE EXPENSES	160,100	(4,100)				
BOND ISSUE EXPENDITURES		160,100	(4,100)				
DEBT - PRINCIPAL PAYMENTS							
500-800-000-8810-0000	PRINCIPAL PAYMENTS ON LONG-TERM DEBT	9,572,000	6,948,000	7,548,000	7,708,000	7,255,000	7,325,000
500-800-000-8810-0003	CURRENT REFUNDING PAYMENTS	19,435,000					
DEBT - PRINCIPAL PAYMENTS		29,007,000	6,948,000	7,548,000	7,708,000	7,255,000	7,325,000
DEBT - INTEREST PAYMENTS							
500-800-000-8850-0000	INTEREST PAYMENTS ON LONG-TERM DEBT	2,421,700	2,359,900	2,138,400	1,986,700	2,128,800	1,951,400
DEBT - INTEREST PAYMENTS		2,421,700	2,359,900	2,138,400	1,986,700	2,128,800	1,951,400
TOTAL APPROPRIATIONS		31,588,800	9,303,800	9,686,400	9,694,700	9,383,800	9,276,400
NET OF REVENUES/APPROPRIATIONS - FUND 500		649,200	(102,800)	(173,300)	(396,900)	26,200	

BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS  
Fund: 605 MUNICIPAL FACILITIES AND EQUIP

GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ACTIVITY	2023 AMENDED BUDGET	2024 BUDGET WORKSHOP BUDGET
ESTIMATED REVENUES							
INTEREST INCOME							
605-000-210-7600-0610	INTEREST ON ADV TO CAP PROJECTS			2,600			
605-001-000-7600-0000	INTEREST EARNINGS	47,400	16,100	1,300	27,300	10,000	80,000
605-001-000-7600-0618	INTEREST ON ADVANCE - TID #6	5,700	5,200	5,000	23,000	5,000	20,000
605-001-000-7600-0621	INTEREST ON ADVANCE - TID #9	7,600	2,900	1,600	6,100	2,000	5,000
605-001-000-7600-0630	INTEREST EARNED ON TID 10 ADV		3,400	3,200	18,400	2,000	18,000
605-001-000-7600-0632	INTEREST ON ADVANCE TO TID #12			300	3,100	500	3,000
605-001-000-7600-0633	INTEREST EARNED ON TID #13 ADV	500	200	800	7,000	500	7,000
605-001-000-7600-0634	INTEREST EARNED ON TID #14 ADV	500	400	300	1,300	500	1,500
605-001-000-7600-0730	INTEREST EARNINGS SU ADVANCE			500		500	
605-001-000-7600-0740	INTEREST EARNINGS STM ADVANCE	29,600					
INTEREST INCOME		91,300	28,200	15,600	86,200	21,000	134,500
TRANSFERS IN							
605-000-210-7801-0200	TFR FROM SR					668,000	
605-001-000-7801-0100	TRANSFER FROM GENERAL FUND	1,109,000	1,330,000	1,459,000	240,000	382,000	425,000
605-001-000-7801-1100	SURPLUS TRANSFER FROM GENERAL FUND	900,000	1,302,900	509,500	387,500		
TRANSFERS IN		2,009,000	2,632,900	1,968,500	627,500	1,050,000	425,000
INTERGOVERNMENTAL							
605-001-000-7103-0000	GRANT REVENUES		62,800		21,100		
INTERGOVERNMENTAL			62,800		21,100		
MISCELLANEOUS							
605-001-000-7720-0000	SALE OF VILLAGE PROPERTY	36,400	133,700	120,000	63,300	50,000	50,000
605-001-000-7770-0001	INSURANCE RECOVERIES	180,400		(15,000)			
MISCELLANEOUS		216,800	133,700	105,000	63,300	50,000	50,000
OTHER FINANCING SOURCES							
605-000-000-7800-0000	PROCEEDS - DEBT ISSUE				700,000		
605-000-000-7800-0004	DEBT PREMIUM				16,900		
OTHER FINANCING SOURCES					716,900		
CHARGES FOR SERVICES							
605-000-210-7716-0000	TIPPING FEES - LANDFILL	2,163,300	2,405,100	2,710,100	2,364,300	2,875,000	2,875,000
CHARGES FOR SERVICES		2,163,300	2,405,100	2,710,100	2,364,300	2,875,000	2,875,000
TOTAL ESTIMATED REVENUES		4,480,400	5,262,700	4,799,200	3,879,300	3,996,000	3,484,500

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 605 MUNICIPAL FACILITIES AND EQUIP

GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ACTIVITY	2023 AMENDED BUDGET	BUDGET WORKSHOP BUDGET
APPROPRIATIONS							
CONTRACTUAL SERVICES							
605-220-000-8302-0000	CONSULTING				20,900		
CONTRACTUAL SERVICES					20,900		
PROPERTY & EQUIPMENT							
605-001-000-8188-9200	CAPOUT-EQ.POLICE						16,000
605-001-000-8188-9210	CAPOUT-EQ.EMS		281,800				
605-001-000-8188-9220	CAPOUT-EQ.FIRE	624,000	33,100	462,400			
605-001-000-8188-9400	CAPOUT-EQ.PUBLIC WORKS	466,100	609,600	1,043,000	283,100		
605-001-000-8188-9625	CAPOUT-EQ.DEVELOPMENT			4,900			
605-210-000-8186-9100	CAPOUT-BLDG IMP (GEN GOV)	61,800	153,700	16,400	800		
605-210-000-8186-9400	CAPOUT-BLDG IMP (PUBLIC WORKS)	96,800	11,600				
605-220-000-8186-2503	STATION #3				750,000		
PROPERTY & EQUIPMENT		1,248,700	1,089,800	1,526,700	283,900	2,487,000	1,042,000
BOND ISSUE EXPENDITURES							
605-800-000-8800-0000	BOND EXPENSES	1,900	1,400	1,100	700		
605-800-000-8800-0003	BOND ISSUANCE EXPENSES				15,900		
BOND ISSUE EXPENDITURES		1,900	1,400	1,100	16,600		1,000
TRANSFERS OUT							
605-800-000-8901-0100	TRANSFER TO GENERAL FUND					536,400	
605-800-000-8901-0500	TRANSFER TO DEBT SERVICE	3,440,800	3,397,300	3,435,200	2,595,500	2,236,000	2,017,000
TRANSFERS OUT		3,440,800	3,397,300	3,435,200	2,595,500	2,772,400	2,017,000
TOTAL APPROPRIATIONS		4,691,400	4,488,500	4,963,000	2,916,900	5,260,400	3,059,000
NET OF REVENUES/APPROPRIATIONS - FUND 605		(211,000)	774,200	(163,800)	962,400	(1,264,400)	425,500

BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS  
 Fund: 700 RISK MANAGEMENT FUND

GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ACTIVITY	2023 AMENDED BUDGET	BUDGET WORKSHOP BUDGET
ESTIMATED REVENUES							
INTEREST INCOME							
700-001-000-7600-0000	INTEREST EARNINGS	13,800	2,800	300	4,400	2,200	6,000
700-001-000-7630-0000	DIVIDEND ON INVESTMENT	19,800	18,400	21,800	21,800	22,000	22,000
INTEREST INCOME		33,600	21,200	22,100	26,200	24,200	28,000
TOTAL ESTIMATED REVENUES		33,600	21,200	22,100	26,200	24,200	28,000

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 700 RISK MANAGEMENT FUND

GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ACTIVITY	2023 AMENDED BUDGET	BUDGET WORKSHOP BUDGET
APPROPRIATIONS							
CONTRACTUAL SERVICES							
700-001-000-8310-0000	LEGAL SERVICES	22,400	56,100	32,500	100,600	20,000	40,000
CONTRACTUAL SERVICES		22,400	56,100	32,500	100,600	20,000	40,000
INSURANCES							
700-001-000-8610-0000	LIABILITY INSURANCE	48,300	49,300	51,500	54,100	56,000	80,000
700-001-000-8610-0001	IBNR ADJUSTMENT	142,500	(48,500)	116,800	(113,900)		
700-001-000-8612-0000	CLAIMS SETTLED	23,800	15,000			15,000	15,000
INSURANCES		214,600	15,800	168,300	(59,800)	71,000	95,000
TOTAL APPROPRIATIONS		237,000	71,900	200,800	40,800	91,000	135,000
NET OF REVENUES/APPROPRIATIONS - FUND 700		(203,400)	(50,700)	(178,700)	(14,600)	(66,800)	(107,000)

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 720 WATER UTILITY

GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ACTIVITY	2023 AMENDED BUDGET	2024 BUDGET WORKSHOP BUDGET
ESTIMATED REVENUES							
INTEREST INCOME							
720-001-000-0419-0000	INTEREST EARNINGS	100		800	84,400	800	100
720-001-000-0419-0002	INT-WATER IMPACT FEES PRE 4/10/06	3,600	800	100	2,400	500	7,000
720-001-000-0419-0003	INT-WATER IMPACT FEES EFFECT 4/10/06	70,800	13,000	1,500	19,000	6,000	82,000
720-001-000-0419-0004	INTEREST-STATE POOL	190,300	37,400	3,700		11,000	451,000
720-001-000-0419-0022	INT-WATER IMPACT FEES EFFECT 4/5/18	17,600	6,300	1,300	47,200	3,000	76,000
720-001-000-7600-0740	INTEREST ON ADVANCE - STM WTR	26,600	22,400	13,500	54,700	25,000	125,000
INTEREST INCOME		309,000	79,900	20,900	207,700	46,300	741,100
INTERGOVERNMENTAL							
720-000-000-0421-7103	GRANT REVENUES		5,000				
INTERGOVERNMENTAL			5,000				
MISCELLANEOUS							
720-000-100-7700-0000	MISC REVENUE				1,102,100		
720-001-000-0421-0002	SCRAP METAL SALES	100		2,800	1,000	1,000	1,000
720-001-000-0430-0000	GAIN/LOSS ON SALE	3,700	18,000	12,800			
720-001-000-0499-0000	SPEC ASSESSMENTS COLLECT		209,800				
MISCELLANEOUS		3,800	227,800	15,600	1,103,100	1,000	1,000
CHARGES FOR SERVICES							
720-001-000-0416-0000	HYDRANT RENTAL REVENUE	1,300	1,600	1,500	2,700	3,000	3,000
720-001-000-0416-0001	SPRINKLING METER INSTALL.	3,200	7,400	5,300	2,000	6,200	6,200
720-001-000-0421-0000	PROPERTY RENTAL	252,200	262,200	242,200	258,000	250,000	250,000
720-001-000-0460-0000	UNMETERED SALES GEN CUST	8,800	8,900	5,500	6,300	5,700	6,000
720-001-000-0461-0000	RES-METER SALES	2,806,900	3,143,500	3,061,100	3,236,300	3,000,000	3,150,000
720-001-000-0461-0001	BUS-METER SALES	1,321,000	1,197,000	1,203,900	1,160,100	1,250,000	1,250,000
720-001-000-0461-0002	INDUS-METER SALES	450,100	363,400	429,500	321,300	400,000	400,000
720-001-000-0462-0000	PRIVATE FIRE PROTECTION	197,400	199,500	201,600	175,000	200,000	200,000
720-001-000-0463-0000	PUBLIC FIRE PROTECTION CHARGE (TO VMF)	1,573,900	1,573,900	1,573,900	1,573,900	1,574,000	1,574,000
720-001-000-0464-0000	PUBLIC-METER SALES	35,300	28,000	32,300	32,600	35,000	35,000
720-001-000-0464-0001	MUNI-METER SALES	19,200	19,900	21,100	19,200	18,000	28,000
720-001-000-0470-0000	PENALTIES	39,600	4,600	20,600	45,000	40,000	25,000
720-001-000-0471-0000	SERVICES CALLS	1,900	2,200	1,500	9,100	6,500	6,500
720-001-000-0471-0001	SERVICE CALLS - LANNON	1,600	5,700	13,200	2,700		
720-001-000-0472-0000	RENT-METERS	161,600	165,000	168,300	164,100	170,000	180,000
720-001-000-0473-0000	ROI-METERS	60,000	56,200	54,700	53,000	60,000	60,000
720-001-000-0474-0000	REFUNDS	(7,100)	(200)	(7,800)	(4,000)	(4,500)	(4,000)
720-001-000-0474-0009	OTHER REVENUES	1,300	(100)		1,000		
CHARGES FOR SERVICES		6,928,200	7,038,700	7,028,400	7,058,300	7,013,900	7,169,700
UNK_REV							
720-000-000-4600-0151	NP-2022 GO BONDS (WU)				1,350,000		
UNK_REV					1,350,000		
RESIDUAL TRANSFER							
720-000-000-7999-0000	PROJECT ACCOUNT TRANSFER			666,500			
720-001-000-7999-0000	PROJECT ACCOUNT TRANSFER			(666,500)	1,377,900		
RESIDUAL TRANSFER					1,377,900		
OTHER INCOME (WATER UTIL)							
720-001-000-0415-0000	MERCH SALES, INSTALLS, TAPPING	1,000	1,100	1,300	2,300		2,000

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 720 WATER UTILITY

GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ACTIVITY	2023 AMENDED BUDGET	2024 BUDGET WORKSHOP BUDGET
ESTIMATED REVENUES							
OTHER INCOME (WATER UTIL)							
720-001-000-0415-0001	SALE OF METERS, HYDRANTS - LANNON	2,000	8,000	37,200	38,600		
720-001-000-0474-0002	WATER TEST KITS	6,500	2,100	5,200	5,800	6,500	5,200
OTHER INCOME (WATER UTIL)		9,500	11,200	43,700	46,700	6,500	7,200
IMPACT FEES							
720-001-000-0422-0022	WATER IMPACT FEES EFFECT 4/5/18	551,600	799,100	719,900	648,800	750,000	725,000
IMPACT FEES		551,600	799,100	719,900	648,800	750,000	725,000
LICENSES AND PERMITS							
720-001-000-0474-0050	PERMIT REVENUE	9,500	2,800	5,700	12,500	6,000	6,500
LICENSES AND PERMITS		9,500	2,800	5,700	12,500	6,000	6,500
CAPITAL CONTRIBUTIONS							
720-001-000-0499-0001	CIAOC - DEVELOPERS	1,125,700	771,900	968,200	952,600		
720-001-000-0499-0002	CIAOC - MUNI		38,300				
CAPITAL CONTRIBUTIONS		1,125,700	810,200	968,200	952,600		
TOTAL ESTIMATED REVENUES		8,937,300	8,974,700	8,802,400	12,757,600	7,823,700	8,650,500

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 720 WATER UTILITY

GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ACTIVITY	2023 AMENDED BUDGET	2024 BUDGET WORKSHOP BUDGET
APPROPRIATIONS							
FRINGE BENEFITS							
720-001-000-8010-0000	FICA	79,400	74,700	74,400	79,700	86,000	87,000
720-001-000-8011-0000	PENSION-VMF	68,600	65,800	67,100	66,600	75,000	78,000
720-001-000-8011-0001	PENSION OPEB	72,700	21,300	(90,400)	(83,700)		
720-001-000-8013-0000	HEALTH INSURANCE	294,000	266,200	241,700	252,900	291,000	234,000
720-001-000-8013-0001	HEALTH INSURANCE OPEB	4,800					
720-001-000-8014-0000	DENTAL INSURANCE	14,900	12,300	12,400	11,700	13,000	14,000
720-001-000-8015-0000	LIFE INSURANCE	4,100	3,300	3,800	3,900	4,000	3,000
720-001-000-8015-0001	LIFE INSURANCE OPEB	14,400	(1,400)	21,600	18,800		
FRINGE BENEFITS		552,900	442,200	330,600	349,900	469,000	416,000
MATERIALS AND SUPPLIES							
720-000-000-8100-0220	STORM-INSPECTION				100		
MATERIALS AND SUPPLIES					100		
SALARIES & WAGES							
720-001-000-8000-0000	SALARIES	924,200	854,400	957,500	940,700	1,026,000	1,042,000
720-001-000-8001-0000	OVERTIME	68,500	55,600	61,100	52,700	74,000	74,000
720-001-000-8001-2000	VACATION PAYOUT	7,500	13,800	3,600	13,200		
720-001-000-8001-2002	COMP-TIME PAYOUT	4,400	6,600	6,200	6,500		
720-001-000-8002-0000	PART TIME WAGES	700				2,000	
720-001-000-8004-0000	TEMPORARY HELP P/T WAGES	5,700	11,900	3,800	13,400	19,000	11,000
720-001-000-8008-0000	RETIREMENT/SEVERANCE	29,800	50,400		35,800		14,000
720-001-000-8009-9000	PAYROLL ALLOC - CLEARING	(1,040,900)	(983,000)	(1,032,200)	(1,042,800)	(1,121,000)	(1,141,000)
SALARIES & WAGES		(100)	9,700		19,500		
LEASE/RENT EXPENSE							
720-001-000-8152-6005	RENT - DATACENTER					1,200	1,500
LEASE/RENT EXPENSE						1,200	1,500
REPAIR/MAINTENANCE							
720-001-000-8160-0200	RM - SECURITY SYSTEM					1,000	1,000
720-001-000-8162-2000	RM-BUILDING & GROUNDS	1,600		200	700		
REPAIR/MAINTENANCE		1,600		200	700	1,000	1,000
PROPERTY & EQUIPMENT							
720-001-000-8190-4000	SECURITY SYSTEM		71,000	27,100		39,000	
720-001-000-8190-5000	TELEPHONE SYSTEM		3,100				
PROPERTY & EQUIPMENT			74,100	27,100		39,000	
UTILITIES							
720-001-000-8211-0001	ALARM MONITORING SERVICE			300	1,500	2,800	3,200
UTILITIES				300	1,500	2,800	3,200
BOND ISSUE EXPENDITURES							
720-800-000-8800-0003	BOND ISSUANCE EXPENSES	25,800	56,100	69,300	53,000		
BOND ISSUE EXPENDITURES		25,800	56,100	69,300	53,000		
DEBT - INTEREST PAYMENTS							
720-001-000-0930-4270	INTEREST ON LONG-TERM DEBT	229,200	237,900	250,900	260,200	250,000	261,000
DEBT - INTEREST PAYMENTS		229,200	237,900	250,900	260,200	250,000	261,000
TRANSFERS OUT							

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 720 WATER UTILITY

GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ACTIVITY	2023 AMENDED BUDGET	2024 BUDGET WORKSHOP BUDGET
APPROPRIATIONS							
TRANSFERS OUT							
720-001-000-8901-0740	TFR TO STORM UTILITY		76,300				
TRANSFERS OUT			76,300				
OPERATING EXPENSE							
720-001-000-0602-0000	SOS MILWAUKEE WATER	1,733,700	1,723,500	1,729,000	1,766,900	1,854,000	1,965,200
720-001-000-0614-0000	SOS MAINT-WELLS/SPRINGS	17,200	12,000	8,800	100	25,000	25,000
720-001-000-0623-0000	PUMPING POWER PURCHASED	184,600	176,100	212,600	214,400	248,400	250,000
720-001-000-0624-0001	L-PUMPING OPERATIONS	97,300	111,600	128,400	140,500	148,000	151,000
720-001-000-0626-0000	PUMPING SUPPLIES & EXP	15,000	18,100	11,100	12,600	20,000	20,000
720-001-000-0633-0000	PUMPING MAINT EQUIPMENT		7,500		2,200	10,000	10,000
720-001-000-0633-0001	L-PUMP.EQ.MAINT.	75,300	33,500	19,800	32,600	22,000	35,000
720-001-000-0641-0000	WATER TREAT-CHEMICALS	16,400	12,200	19,900	24,100	35,000	35,000
720-001-000-0642-0000	WATR TREAT-OPER EXPENSES	16,900	30,100	14,000	16,000	54,000	54,000
720-001-000-0642-0001	L-TREATMENT OPERATION	63,900	81,900	70,000	83,100	77,000	89,000
720-001-000-0652-0000	WATER TREAT-MAINT EQUIP				500	1,000	1,000
720-001-000-0652-0001	L-TREAT.EQ.MAINT.	2,700	2,700	1,100	3,000	1,000	3,000
720-001-000-0661-0001	L-TD-OPER-STORAGE FACILITIES	1,600	1,900	3,200	4,100	4,000	4,000
720-001-000-0662-0000	TD-OPER.EXPENSES				255,900		
720-001-000-0662-0001	L-T&D OPERATIONS	41,200	46,300	31,400	28,500	36,000	31,000
720-001-000-0663-0000	TD-METER EXPENSES			100			
720-001-000-0663-0001	L-METERS T&D	7,100	4,500	5,400	5,100	6,000	5,000
720-001-000-0664-0001	L-CUST INSTALLATIONS	1,100	200	600	700	1,000	1,000
720-001-000-0671-0000	TD-MAINT-STRUC/IMPROVMTS	18,400	23,100	20,900	10,700	25,000	25,000
720-001-000-0671-0001	L-STRUC/IMPR.MAINT.				900	2,000	
720-001-000-0672-0000	TD-MAINT-RESERVOIRS	2,800	6,700	9,400	7,400	3,500	3,500
720-001-000-0672-0001	L-RESERVOIR MAINT	1,700	4,900	1,700	4,900	2,000	5,000
720-001-000-0673-0000	TD-MAINT-MAINS	83,000	63,400	81,100	88,900	95,000	95,000
720-001-000-0673-0001	L-MAINS MAINTENANCE	47,100	17,100	52,000	14,100	51,000	40,000
720-001-000-0675-0000	TD-MAINT-LATERALS	5,000	6,000	(200)	1,500	10,000	10,000
720-001-000-0675-0001	L-T&D LATERALS	4,600	13,700	10,300	20,900	14,000	18,000
720-001-000-0676-0000	TD-MAINT-METERS	15,900	12,300	10,800	14,500	20,000	35,000
720-001-000-0676-0001	L-METER MAINTENANCE	1,500	1,600	8,200	3,800	10,000	5,000
720-001-000-0677-0000	TD-MAINT-HYDRANTS	24,000	7,100	9,100	17,200	30,000	30,000
720-001-000-0677-0001	L-HYDRANT MAINTENANCE	21,200	14,000	12,200	22,800	20,000	25,000
720-001-000-0901-0000	L-SUPV.CUST.ACCTG.	17,100	15,300			18,000	
720-001-000-0902-0000	METER READING	5,900	2,800	2,900	5,900	14,200	10,000
720-001-000-0902-0001	L-METER READING		5,800	7,900	9,100	6,000	10,000
720-001-000-0903-0000	L-ACCTG&COLLECTION	105,600	98,300	115,800	141,200	129,000	151,000
720-001-000-0903-0010	POSTAGE	14,800	9,700	11,100	14,600	20,000	20,000
720-001-000-0903-0020	PAYMENT PROCESSING SERVICE FEES	14,200	13,200	13,300	11,200	13,500	14,000
720-001-000-0904-0000	UNCOLLECTIBLE ACCOUNTS	1,400	(300)	500	(300)	1,000	1,000
720-001-000-0905-0000	MISC CUST ACCT SUPPL&EXP	11,900	11,500	8,700	17,100	10,000	14,000
OPERATING EXPENSE		2,670,100	2,588,300	2,631,100	2,996,700	3,036,600	3,190,700
WU - ADMIN. & GENERAL							
720-001-000-0920-0000	L-ADMIN & GENERAL	497,400	439,900	518,500	485,200	537,000	538,000
720-001-000-0921-0000	OFFICE SUPPLIES/EXPENSES	1,100	3,800	900	500	3,000	1,000
720-001-000-0921-0020	PAPER/PRINTING SUPPLIES					200	200
720-001-000-0921-8000	COMPUTER HARDWARE	4,200	18,100	1,700	1,200	29,500	3,000
720-001-000-0921-8002	RM-CABLING					5,000	5,000
720-001-000-0921-8100	COMPUTER SOFTWARE	800	5,300	6,400	7,000	1,000	1,000

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 720 WATER UTILITY

GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ACTIVITY	2023 AMENDED BUDGET	2024 BUDGET WORKSHOP BUDGET
<b>APPROPRIATIONS</b>							
WU - ADMIN. & GENERAL							
720-001-000-0921-8130	COMPUTER SUPPLIES	500	600	600	600		600
720-001-000-0921-8152	RENT-OFF. EQ.					600	
720-001-000-0921-8162	RM-COMPUTER HARDWARE					1,000	1,000
720-001-000-0921-8165	MICROSOFT ENTERPRISE AGREEMENT	3,300	4,000	8,000	8,200	8,500	8,000
720-001-000-0921-8209	DIGGERS HOT LINE	36,300	39,600	37,500	33,400	38,000	30,000
720-001-000-0921-8210	TELEPHONE SERVICE	3,500	3,300	3,100	3,400	4,000	3,500
720-001-000-0921-8211	CELLULAR DATA SERVICE	3,600	4,200	5,100	4,300	6,000	6,000
720-001-000-0921-8213	CELLULAR TELEPHONE SERVICE	800	700	700	700	1,500	1,000
720-001-000-0921-8214	INTERNET SERVICE	1,000	4,500	3,900	3,200	5,000	3,400
720-001-000-0921-8215	WAN SERVICE			1,300	1,200	1,600	1,500
720-001-000-0921-8219	CABLE TV SERVICE	400	500	500	500	500	500
720-001-000-0921-8301	IT MAINT/SUPPORT	28,000	37,900	35,700	27,000	26,800	40,000
720-001-000-0921-8302	CONSULTING	10,600	7,500				
720-001-000-0923-0000	PROFESSIONAL SERVICES	55,200	114,100	121,900	150,700	130,000	130,000
720-001-000-0923-0003	AUDIT AND FINANCIAL SERVICES	16,000	20,400	15,900	17,500	18,000	18,000
720-001-000-0923-0011	INSPECTION SERVICES	8,200	59,400	72,600	58,300	65,000	45,000
720-001-000-0923-0020	RATE STUDY					13,000	13,000
720-001-000-0924-0000	PROPERTY AND LIABILITY INSURANCE	30,800	46,900	38,300	40,900	40,000	42,000
720-001-000-0925-0000	WORKERS COMPENSATION INS	22,100	23,100	12,700	19,900	22,000	20,000
720-001-000-0925-0001	INJURIES AND DAMAGES		9,000				
720-001-000-0926-8016	HEALTH INSURANCE OPEB	13,300	5,300	9,200	11,400	20,000	20,000
720-001-000-0928-0000	REGULATORY COMMISSION EXP					600	600
720-001-000-0928-0001	EMER.PLANNING NOTIF.FEES					500	
720-001-000-0928-0002	HAZARDOUS WASTE FEES	400		400	400	600	600
720-001-000-0930-0000	MISC GENERAL EXPENSES	3,800	2,700	14,900	6,800	12,500	14,000
720-001-000-0930-0001	TRAINING - OPERATIONS	5,900	2,200	7,700	3,500		
720-001-000-0930-0235	REFUNDS		500	300	400	800	800
720-001-000-0930-4030	DEPRECIATION	1,793,000	1,856,700	1,899,100	2,020,100	1,950,000	2,120,000
720-001-000-0930-4081	REAL ESTATE TAXES	1,190,000	1,233,400	1,152,200	1,129,100	1,300,000	1,300,000
720-001-000-0930-4082	PSC REMAINDER ASSESSMENT	6,600	7,300	8,200	6,800	7,300	7,300
720-001-000-0932-0000	TRANSPORTATION EXPENSE	33,100	25,500	56,400	57,200	45,000	50,000
720-001-000-0932-0001	TRANSPORTATION EXPENSE - CLEARING	(33,100)	(25,500)	(56,400)	(57,200)	(45,000)	(50,000)
WU - ADMIN. & GENERAL		3,736,800	3,950,900	3,977,300	4,042,200	4,249,500	4,375,000
<b>DEBT SERVICE</b>							
720-001-000-0930-4271	BOND EXPENSES	3,600	2,600	2,700	2,600	2,700	2,700
720-001-000-0930-4280	AMORT OF DISCOUNT/(PREMIUM)	(25,300)	(28,100)	(33,900)	(34,100)	(30,000)	(30,000)
720-001-000-0930-4281	BOND ISSUANCE COSTS			400			
DEBT SERVICE		(21,700)	(25,500)	(31,200)	(31,100)	(27,300)	(27,300)
<b>CAPITAL IN PROGRESS</b>							
720-001-000-0940-0000	WATER UTILITY PROJECT EXPENSES				22,600		
CAPITAL IN PROGRESS					22,600		
TOTAL APPROPRIATIONS		7,194,600	7,410,000	7,255,600	7,715,300	8,021,800	8,221,100
NET OF REVENUES/APPROPRIATIONS - FUND 720		1,742,700	1,564,700	1,546,800	5,042,300	(198,100)	429,400

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 730 SEWER UTILITY

GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ACTIVITY	2023 AMENDED BUDGET	2024 BUDGET WORKSHOP BUDGET
ESTIMATED REVENUES							
INTEREST INCOME							
730-000-090-7600-0000	INTEREST EARNINGS	44,600	15,200	1,000	5,900	3,000	85,000
730-000-090-7610-0000	INT-PAST DUE INVOICES		100				
730-000-090-7621-0000	INT-INTERCEPTOR SEWER RS	37,000	8,100	900	22,900	2,000	18,000
730-000-090-7621-0001	INT-SEWER IMPACT FEES	10,000	2,200	300	6,600	2,000	6,500
730-000-090-7621-0003	INT-SEWER IMPACT FEES EFFECT 4/10/06	63,200	13,400	1,500	31,200	1,500	30,000
730-000-090-7621-0022	INT-SEWER IMPACT FEES EFFECT 4/5/18	16,400	5,700	1,200	39,500	1,500	30,000
INTEREST INCOME		171,200	44,700	4,900	106,100	10,000	169,500
INTERGOVERNMENTAL							
730-000-090-7103-0000	GRANT REVENUES	(21,400)					
INTERGOVERNMENTAL		(21,400)					
MISCELLANEOUS							
730-000-090-7445-0001	REFUNDS	21,400					
MISCELLANEOUS		21,400					
CHARGES FOR SERVICES							
730-000-300-7550-0000	PENALTIES-SEWER	79,400	9,400	41,600	73,700	70,000	70,000
730-000-300-7551-0000	LANNON SERVICES	59,100	56,200	49,900	72,200	15,000	30,000
CHARGES FOR SERVICES		138,500	65,600	91,500	145,900	85,000	100,000
IMPACT FEES							
730-000-090-7560-0022	SEWER IMPACT FEES EFFECT 4/5/18	509,700	703,400	522,100	501,900	500,000	500,000
IMPACT FEES		509,700	703,400	522,100	501,900	500,000	500,000
CAPITAL CONTRIBUTIONS							
730-000-090-7785-0002	CIAOC - DEVELOPERS	1,198,600	638,100	799,400	1,177,600		
730-000-090-7785-0003	CIAOC - MUNI		83,700				
CAPITAL CONTRIBUTIONS		1,198,600	721,800	799,400	1,177,600		
VMF - OPERATIONS & MAINT.							
730-000-300-7520-0100	VMF USER CHG-RES	893,800	903,300	922,100	877,300	949,000	949,000
730-000-300-7520-0200	VMF USER CHG-NCC	146,400	134,500	138,300	128,400	146,000	146,000
730-000-300-7520-0300	VMF USER CHG DCC	3,200	2,900	900	700	900	900
730-000-300-7520-0400	VMF USER CHG-NCI	1,300	800	900	800	900	900
730-000-300-7520-0500	VMF USER CHG-DCI	16,900	14,600	16,000	11,100	16,000	16,000
730-000-300-7520-0600	VMF USER CHG-WCI	5,400	1,700	3,600	3,500	3,700	3,700
730-000-300-7520-0700	VMF USER CHG-WCC	75,900	72,800	63,400	59,700	75,000	75,000
730-000-300-7520-1100	VMF BKFD RES.USER CHARGE	49,300	50,200	49,900	42,800	52,000	52,000
730-000-300-7520-1200	VMF BKFD NCC USER CHARGE	700	600	600	500	600	600
730-000-300-7520-2100	VMF SUSSEX RESIDENTIAL	77,000	83,800	89,300	94,900	91,000	91,000
730-000-300-7520-2200	VMF SUSSEX NCC	4,400	2,800	3,000	3,000	3,100	3,100
VMF - OPERATIONS & MAINT.		1,274,300	1,268,000	1,288,000	1,222,700	1,338,200	1,338,200
SEWAGE TREATMENT USER CHG							
730-000-320-7500-0100	MMSD-RESIDENTIAL	1,222,600	1,304,200	1,270,100	1,170,500	1,350,000	1,350,000
730-000-320-7500-0200	MMSD-NCC	717,200	653,300	673,200	671,100	690,000	690,000
730-000-320-7500-0300	MMSD-DCC	17,900	15,800	5,800	4,500	18,000	18,000
730-000-320-7500-0400	MMSD-NCI	6,200	1,700	2,000	1,500	2,000	2,000
730-000-320-7500-0500	MMSD-DCI	88,700	79,100	98,100	71,800	101,000	101,000
730-000-320-7500-0600	MMSD-WCI	36,700	12,900	19,400	19,800	19,900	19,900

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 730 SEWER UTILITY

GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ACTIVITY	2023 AMENDED BUDGET	2024 BUDGET WORKSHOP BUDGET
<b>ESTIMATED REVENUES</b>							
<b>SEWAGE TREATMENT USER CHG</b>							
730-000-320-7500-0700	MMSD-WCC	115,300	108,100	53,800	37,100	130,000	130,000
730-000-320-7500-1100	BKFD USER CHG-RES	80,600	84,700	82,100	69,200	84,500	84,500
730-000-320-7500-1200	BKFD USER CHG-NCC	3,400	2,400	2,700	2,500	2,700	2,700
730-000-320-7500-2100	SUSSEX USER CHG -RES	122,900	141,200	147,200	151,400	151,000	151,000
730-000-320-7500-2200	SUSSEX USER CHG-NCC	33,400	21,600	18,900	17,600	20,000	20,000
SEWAGE TREATMENT USER CHG		2,444,900	2,425,000	2,373,300	2,217,000	2,569,100	2,569,100
<b>SEWAGE TREATMENT CAP.CHG.</b>							
730-000-320-7510-0100	MMSD-RES CAP.RECOVERY	3,631,000	3,756,700	3,725,900	4,154,100	3,915,000	3,915,000
730-000-320-7510-0200	MMSD-NCC CAP.RECOVERY	1,171,900	1,087,400	1,119,500	1,092,700	1,153,000	1,153,000
730-000-320-7510-0300	MMSD-DCC CAP.RECOVERY	30,400	26,800	9,500	7,400	10,000	10,000
730-000-320-7510-0400	MMSD-NCI CAP.RECOVERY	9,800	3,500	4,400	3,800	4,500	4,500
730-000-320-7510-0500	MMSD-DCI CAP.RECOVERY	146,300	165,100	193,100	131,200	199,000	199,000
730-000-320-7510-0600	MMSD-WCI CAP.RECOVERY	71,900	21,500	48,000	47,200	49,000	49,000
730-000-320-7510-0700	MMSD-WCC CAP.RECOVERY	76,400	69,200	21,500	100	75,000	1,000
730-000-320-7510-1100	BKFD RES.CAP RECOVERY	213,200	220,700	217,400	185,700	225,000	225,000
730-000-320-7510-1200	BKFD NCC CAP.RECOVERY	5,600	4,200	4,600	322,200	4,800	300,000
730-000-320-7510-2100	SUSSEX RES CAP RECOVERY	329,400	369,400	389,700	90,600	401,000	100,000
730-000-320-7510-2200	SUSSEX NCC CAP RECOVERY	47,600	27,100	27,600	27,900	28,500	28,500
SEWAGE TREATMENT CAP.CHG.		5,733,500	5,751,600	5,761,200	6,062,900	6,064,800	5,985,000
<b>TOTAL ESTIMATED REVENUES</b>		<b>11,470,700</b>	<b>10,980,100</b>	<b>10,840,400</b>	<b>11,434,100</b>	<b>10,567,100</b>	<b>10,661,800</b>

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 730 SEWER UTILITY

GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ACTIVITY	2023 AMENDED BUDGET	2024 BUDGET WORKSHOP BUDGET
APPROPRIATIONS							
CONTRACTUAL SERVICES							
730-300-000-8160-5000	MICROSOFT ENTERPRISE AGREEMENT	1,100	2,900	5,600	5,900	8,000	7,000
730-300-000-8182-1301	MANHOLE REPAIR CONTRACTOR	2,500			23,700	6,000	8,000
730-300-000-8182-1305	INTERCEPTOR MAINT - LANNON	14,100	34,800	52,900	55,400	65,000	65,000
730-300-000-8182-1315	INTERCEPTOR MAINT - BROOKFIELD	13,300	13,500	10,100	11,000	16,000	16,000
730-300-000-8300-1401	ENGINEERING SERVICES	4,600	7,100	1,400	2,400	8,000	7,000
730-300-000-8300-1901	AUDIT/ACCTG. SERV.	7,000	9,700	17,900	7,600	10,000	10,000
730-300-000-8300-5001	CONSULTING SERVICES		6,000	13,300	1,000	10,000	10,000
730-300-000-8301-0000	IT MAINT/SUPPORT	29,400	41,800	41,100	36,600	29,800	34,000
730-300-000-8302-0000	CONSULTING	10,600			11,500		
CONTRACTUAL SERVICES		82,600	115,800	142,300	155,100	152,800	157,000
OTHER OPERATING							
730-300-000-8110-3022	METER DEPR.FROM WU 50%	90,100	91,500	95,000	97,400	95,000	95,000
730-300-000-8110-3024	R.O.I. METERS-WU 50%	60,000	56,200	54,700	53,000	60,000	60,000
730-300-000-8110-3025	SUSSEX RESERVE CAP ASSESS	9,300		40,100		20,000	20,000
730-300-000-8209-0000	DIGGERS HOT LINE	34,000	38,200	43,800	33,800	35,000	35,000
730-300-000-8436-0000	UNCOLLECTIBLE ACCOUNTS	2,300		1,600	100	2,000	2,000
730-300-000-8950-0000	DEPRECIATION EXPENSE	1,387,700	1,404,800	1,477,300	1,516,000	1,480,000	1,516,000
730-300-000-8950-0050	AMORTIZATION - CWF	252,200	252,200	252,200	252,200	253,000	253,000
OTHER OPERATING		1,835,600	1,842,900	1,964,700	1,952,500	1,945,000	1,981,000
FRINGE BENEFITS							
730-300-000-8010-0000	FICA	40,700	42,100	43,000	47,700	58,000	61,000
730-300-000-8011-0000	PENSION-VMF	33,000	38,300	38,800	42,300	51,000	55,000
730-300-000-8011-0001	PENSION OPEB	38,800	5,100	(53,300)	(56,600)		
730-300-000-8013-0000	HEALTH INSURANCE	143,000	152,600	165,200	193,200	201,000	180,000
730-300-000-8013-0001	HEALTH INSURANCE OPEB	23,300	4,200		12,100		
730-300-000-8014-0000	DENTAL INSURANCE	7,300	7,200	7,800	8,800	10,000	10,000
730-300-000-8015-0000	LIFE INSURANCE	1,900	1,700	1,800	2,000	2,000	3,000
730-300-000-8015-0001	LIFE INSURANCE OPEB	(6,300)	3,700	12,600	7,400		
730-300-000-8016-0000	WORKER'S COMP INSURANCE	14,000	14,400	5,000	12,700	16,000	15,000
730-300-000-8030-0140	WAGE/BENE GF TRANSFERS	4,900	2,700	7,300	3,200		
730-300-000-8030-0720	WAGE/BENE WU TRANSFERS	23,500	25,300	35,400	35,000	39,000	38,000
FRINGE BENEFITS		324,100	297,300	263,600	307,800	377,000	362,000
MATERIALS AND SUPPLIES							
730-300-000-8100-0000	OFFICE SUPPLIES	500	100	400	300	500	500
730-300-000-8100-0010	POSTAGE/SHIPPING	19,500	20,600	16,800	26,900	20,000	33,000
730-300-000-8110-0000	DEPARTMENT SUPPLIES	5,300	5,200	6,600	8,000	10,000	12,000
730-300-000-8110-0100	SMALL EQUIP./TOOLS	1,400	1,500	1,000	1,400	2,500	2,500
730-300-000-8110-1111	PAYMENT PROCESSING SERVICE FEES	11,800	13,200	13,300	11,200	15,000	15,000
730-300-000-8110-3002	MAINLINE CONS/REPAIR		1,400	1,000	100	5,000	5,000
730-300-000-8110-3005	MONITORING EQUIPMENT	3,700	3,200	7,800	2,500	7,500	7,500
730-300-000-8110-3020	SUPPLIES SHARED WU	(700)	6,000	6,800	2,200	15,000	25,000
730-300-000-8130-0000	COMPUTER SUPPLIES	500	600	700	600	700	700
730-300-000-8170-4000	GAS & DIESEL FUEL	6,700	8,300	12,100	20,200	15,000	15,000
730-300-000-8182-1300	MANHOLE REPAIR VMF	200	2,500	4,900	1,100	1,000	2,000
730-300-000-8182-1310	MAIN REPAIR	(100)	2,000	400	(2,000)	6,000	6,000
MATERIALS AND SUPPLIES		48,800	64,600	71,800	72,500	98,200	124,200
SALARIES & WAGES							

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 730 SEWER UTILITY

GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ACTIVITY	2023 AMENDED BUDGET	2024 BUDGET WORKSHOP BUDGET
APPROPRIATIONS							
SALARIES & WAGES							
730-300-000-8000-0000	SALARIES	467,600	528,300	562,400	619,200	719,000	749,000
730-300-000-8001-0000	OVERTIME	14,600	20,200	19,700	25,200	27,000	28,000
730-300-000-8001-2000	VACATION PAYOUT	12,800	5,200	7,000	5,200		
730-300-000-8001-2002	COMP-TIME PAYOUT	100	200	1,300	1,500		
730-300-000-8002-0000	PART TIME WAGES	700				2,000	
730-300-000-8004-0000	TEMPORARY HELP P/T WAGES	2,200		2,700	700	10,000	11,000
730-300-000-8008-0000	RETIREMENT/SEVERANCE	41,100	23,300		5,100		14,000
SALARIES & WAGES		539,100	577,200	593,100	656,900	758,000	802,000
EMPLOYEE TRAINING/EXPENSE							
730-300-000-8070-0000	TRAINING & EDUCATION	100	2,600	1,400	3,400	4,000	4,000
EMPLOYEE TRAINING/EXPENSE		100	2,600	1,400	3,400	4,000	4,000
LEASE/RENT EXPENSE							
730-300-000-8152-6000	RENT-OFF.EQ.					700	1,200
730-300-000-8152-6005	RENT - DATACENTER					1,100	1,500
LEASE/RENT EXPENSE						1,800	2,700
REPAIR/MAINTENANCE							
730-300-000-8160-0200	RM - SECURITY SYSTEM					1,000	1,000
730-300-000-8160-8000	MCONT-COMPUTER EQUIPMENT						1,000
730-300-000-8160-8002	RM-CABLING						5,000
730-300-000-8162-2000	RM-BUILDING & GROUNDS			200	1,500	1,000	2,000
730-300-000-8162-2530	RM-LIFT STATION	35,500	35,600	35,500	62,600	40,000	40,000
730-300-000-8162-3000	R&M - EQUIPMENT	5,600	5,600	9,200	7,700	8,500	10,000
730-300-000-8162-4000	RM-VEHICLES	1,300	16,200	(2,100)	5,400	6,000	6,000
730-300-000-8162-7000	RM-TV MONITORING		200	300		5,000	5,000
730-300-000-8162-8000	RM-COMPUTER HARDWARE		100			1,000	1,000
730-300-000-8300-3001	SANITARY SEWER & MAINTENANCE			100			
REPAIR/MAINTENANCE		42,400	57,700	43,200	77,200	62,500	71,000
PROPERTY & EQUIPMENT							
730-300-000-8190-4000	SECURITY SYSTEM		64,100			20,000	
730-300-000-8190-5000	TELEPHONE SYSTEM		4,500				
730-300-000-8190-8000	COMPUTER HARDWARE	4,200	6,800	1,700	1,200	2,000	1,000
730-300-000-8190-8001	GIS	500					
730-300-000-8190-8100	COMPUTER SOFTWARE	500	9,000	800	2,900	1,000	1,000
PROPERTY & EQUIPMENT		5,200	84,400	2,500	4,100	23,000	2,000
UTILITIES							
730-300-000-8200-0010	LIGHT/POWER	2,400	8,100	10,300	6,500	12,000	12,000
730-300-000-8200-0020	HEAT (GAS & OIL)	6,400	8,300	6,500	9,500	12,000	14,000
730-300-000-8200-0030	WATER/SEWER VMF	200	900	2,400	3,200	4,500	4,500
730-300-000-8200-3001	LIFT STATION POWER	24,500	18,000	21,600	29,700	30,000	37,000
730-300-000-8210-0000	TELEPHONE SERVICE	300	100	100	200	200	200
730-300-000-8211-0001	ALARM MONITORING SERVICE			300	1,500	2,800	3,100
730-300-000-8212-0001	CELLULAR DATA SERVICE	1,400	600	1,000	800	1,100	1,500
730-300-000-8212-0003	CELLULAR TELEPHONE SERVICE	300	200	200	300	400	1,100
730-300-000-8212-0004	INTERNET SERVICE	400	4,500	3,900	3,200	4,700	3,500
730-300-000-8212-0005	WAN SERVICE				1,300	1,200	1,600
730-300-000-8212-0010	CABLE TV SERVICE	400	500	500	500	300	600

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 730 SEWER UTILITY

GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ACTIVITY	2023 AMENDED BUDGET	2024 BUDGET WORKSHOP BUDGET
APPROPRIATIONS							
UTILITIES							
UTILITIES		36,300	41,200	48,100	56,600	69,600	79,000
INSURANCES							
730-300-000-8610-0000	LIABILITY INSURANCE	5,500	6,500	7,100	7,700	7,200	7,200
730-300-000-8612-0000	CLAIMS SETTLED			10,200	14,600		5,000
INSURANCES		5,500	6,500	17,300	22,300	7,200	12,200
BOND ISSUE EXPENDITURES							
730-910-000-8800-0000	BOND EXPENSES	500	400	300	300	500	500
BOND ISSUE EXPENDITURES		500	400	300	300	500	500
DEBT - INTEREST PAYMENTS							
730-910-000-8850-0000	INTEREST PAYMENTS ON LONG-TERM DEBT	25,800	22,100	18,700	15,800	19,000	19,000
730-910-000-8899-0000	INT ON MUNI ADVANCE	2,900		500			
DEBT - INTEREST PAYMENTS		28,700	22,100	19,200	15,800	19,000	19,000
OPERATING EXPENSE							
730-300-000-8305-0000	METER READING					5,200	9,100
OPERATING EXPENSE						5,200	9,100
CAPITAL IN PROGRESS							
730-910-000-8905-0000	SEWER UTILITY PROJECT EXPENSES		15,000	(15,000)			
CAPITAL IN PROGRESS			15,000	(15,000)			
SEWAGE TREATMENT USER CHG							
730-320-000-8320-0000	MMSD-USER CHARGE	2,213,300	2,320,800	2,343,100	2,519,200	2,606,000	2,606,000
730-320-000-8330-0000	BKFD USER CHARGE	38,900	60,000	50,700	66,100	85,000	85,000
730-320-000-8340-0000	SUSSEX USER CHARGE	186,600	79,500	134,700	159,300	160,000	180,000
SEWAGE TREATMENT USER CHG		2,438,800	2,460,300	2,528,500	2,744,600	2,851,000	2,871,000
SEWAGE TREATMENT CAP.CHG.							
730-320-000-8325-0000	MMSD-CAPITAL CHARGE	5,502,400	4,705,200	4,828,300	4,536,200	4,800,000	5,070,000
730-320-000-8335-0000	BKFD CAPITAL CHARGE	32,400	127,600	36,200	24,400	57,800	57,800
SEWAGE TREATMENT CAP.CHG.		5,534,800	4,832,800	4,864,500	4,560,600	4,857,800	5,127,800
TOTAL APPROPRIATIONS		10,922,500	10,420,800	10,545,500	10,629,700	11,232,600	11,624,500
NET OF REVENUES/APPROPRIATIONS - FUND 730		548,200	559,300	294,900	804,400	(665,500)	(962,700)

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 740 STORM WATER UTILITY

GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ACTIVITY	2023 AMENDED BUDGET	BUDGET WORKSHOP BUDGET	2024
ESTIMATED REVENUES								
INTEREST INCOME								
740-000-000-7600-0000	INTEREST EARNINGS	13,300	1,800	200	10,500	1,500		1,500
INTEREST INCOME		13,300	1,800	200	10,500	1,500		1,500
TRANSFERS IN								
740-000-000-7801-0720	TFR FROM WU		76,300					
TRANSFERS IN			76,300					
INTERGOVERNMENTAL								
740-000-000-7103-0000	GRANT REVENUES	126,300						
INTERGOVERNMENTAL		126,300						
PROPERTY TAXES								
740-000-000-7000-0000	RE/PP TAXES	931,000	931,000	931,000	931,000	931,000		
PROPERTY TAXES		931,000	931,000	931,000	931,000	931,000		
MISCELLANEOUS								
740-000-000-7720-0002	GAIN/LOSS ON DISPOSAL	(600)						
740-000-000-7776-0000	RIVER CLEAN-UP REVENUE	400	500	500	500	500		500
MISCELLANEOUS		(200)	500	500	500	500		500
LICENSES AND PERMITS								
740-000-000-7240-0000	EROSION CONTROL PERMITS	48,400	47,400	45,500	55,600	45,000		46,500
740-000-000-7240-0020	STORM WATER PERMIT FEES	5,400	3,300	3,200	800	4,000		4,000
LICENSES AND PERMITS		53,800	50,700	48,700	56,400	49,000		50,500
CAPITAL CONTRIBUTIONS								
740-000-000-7785-0002	CIAOC - DEVELOPERS	556,400	392,100	610,300	876,300			
740-000-000-7785-0003	CIAOC - MUNI	803,800	1,439,400	487,100	96,700			
CAPITAL CONTRIBUTIONS		1,360,200	1,831,500	1,097,400	973,000			
VMF - OPERATIONS & MAINT.								
740-000-330-7520-0100	VMF USER CHG-RES							1,891,900
VMF - OPERATIONS & MAINT.								1,891,900
TOTAL ESTIMATED REVENUES		2,484,400	2,891,800	2,077,800	1,971,400	982,000		1,944,400

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 740 STORM WATER UTILITY

GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ACTIVITY	2023 AMENDED BUDGET	2024 BUDGET WORKSHOP BUDGET
APPROPRIATIONS							
DPW ACTIVITIES							
740-330-000-8110-4006	STORM WATR.DISCHG.PERMIT	6,500	6,500	6,500	6,500	6,500	6,600
740-335-000-8700-0001	LEAF COLLECTION LABOR	62,700	72,500	91,300	88,400	75,000	76,500
740-335-000-8705-0001	SWEEPING LABOR	40,700	49,900	43,600	60,900	45,000	45,900
740-335-000-8710-0001	CATCH BASIN CLEAN LABOR	18,400	18,900	7,000	22,300	16,000	16,300
740-335-000-8715-0001	CB & MH REPAIR LABOR	42,500	65,000	51,200	60,200	40,000	40,800
740-335-000-8725-0001	FROZEN CULVERTS LABOR	2,000			3,300	2,000	2,000
740-335-000-8730-0001	ROADSIDE DEBRIS LABOR	2,800		600			
740-335-000-8735-0001	CULVERTS/DITCHING LABOR	66,700	124,000	99,100	54,500	70,000	71,400
740-335-000-8736-0001	DITCH/DENTENTION POND MOWING	38,700	45,700	39,300	29,600	40,000	40,800
740-335-000-8740-0001	EROSION CONTROL LABOR	1,400					
740-335-000-8745-0001	DETENTION BASIN M. LABOR	100					
740-335-000-8755-0001	HAZ WASTE DISPOSAL LABOR	100					
740-335-000-8765-0001	INVEST/ELIMIN. LABOR	100					
DPW ACTIVITIES		282,700	382,500	338,600	325,700	294,500	300,300
CONTRACTUAL SERVICES							
740-330-000-8300-1401	ENGINEERING SERVICES	1,300		5,400	5,500	5,000	5,100
740-330-000-8300-1901	AUDIT/ACCTG. SERV.	3,800	5,200	9,300	4,200	5,000	15,300
740-330-000-8300-5001	CONSULTING SERVICES			32,800	20,500	69,000	70,400
740-330-000-8310-0000	LEGAL SERVICES						2,600
CONTRACTUAL SERVICES		5,100	5,200	47,500	30,200	79,000	93,400
OTHER OPERATING							
740-330-000-8209-0000	DIGGERS HOT LINE	5,100	6,000	6,000	4,500	6,000	6,100
740-330-000-8950-0000	DEPRECIATION EXPENSE	721,600	763,400	786,400	812,700	800,000	816,000
OTHER OPERATING		726,700	769,400	792,400	817,200	806,000	822,100
FRINGE BENEFITS							
740-330-000-8010-0000	FICA	10,900	8,600	10,200	13,300	14,000	25,900
740-330-000-8011-0000	PENSION-VMF	9,200	7,900	9,100	11,600	13,000	23,700
740-330-000-8011-0001	PENSION OPEB	9,700	3,100	(11,600)	(18,400)		
740-330-000-8013-0000	HEALTH INSURANCE	32,100	14,400	18,400	39,300	37,000	96,300
740-330-000-8013-0001	HEALTH INSURANCE OPEB	11,400	(200)	5,900	400		
740-330-000-8014-0000	DENTAL INSURANCE	1,600	1,000	1,200	1,800	2,000	4,400
740-330-000-8015-0000	LIFE INSURANCE	500	300	400	500	1,000	1,200
740-330-000-8015-0001	LIFE INSURANCE OPEB	1,900	(3,300)	3,500	6,100		
740-330-000-8016-0000	WORKER'S COMP INSURANCE	2,600	2,200	4,600	4,100	4,000	9,500
740-330-000-8030-0140	WAGE/BENE GF TRANSFERS	114,400	107,500	124,400	121,400	90,000	91,800
FRINGE BENEFITS		194,300	141,500	166,100	180,100	161,000	252,800
MATERIALS AND SUPPLIES							
740-330-000-8100-0225	RECORDING FEES	100	100	100		100	100
740-330-000-8110-0000	DEPARTMENT SUPPLIES					100	100
740-330-000-8110-1111	LOCK BOX SERVICE FEES						12,100
740-330-000-8110-3500	RIVER CLEANUP EXPENSE	200		100		300	300
740-330-000-8170-4000	GAS & DIESEL FUEL	4,100	2,800	4,500	11,200	5,000	5,100
740-335-000-8700-0000	LEAF COLLECTION		12,000	6,300	18,800	10,000	10,200
740-335-000-8705-0000	SWEEPING	5,700	7,500	13,500	10,000	10,000	10,200
740-335-000-8715-0000	CB & MH REPAIR	3,500	6,500	6,300	3,500	8,000	8,200
740-335-000-8720-0000	CURB & GUTTER	500	1,000	1,700		1,200	1,200
740-335-000-8725-0000	FROZEN CULVERTS					200	200

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 740 STORM WATER UTILITY

GL NUMBER	DESCRIPTION	2019 ACTIVITY	2020 ACTIVITY	2021 ACTIVITY	2022 ACTIVITY	2023 AMENDED BUDGET	2024 BUDGET WORKSHOP BUDGET
APPROPRIATIONS							
MATERIALS AND SUPPLIES							
740-335-000-8735-0000	CULVERTS/DITCHING	4,400	12,200	8,700	47,000	10,000	10,200
740-335-000-8740-0000	EROSION CONTROL	4,200	5,800	7,400	5,400	6,000	6,100
740-335-000-8745-0000	DETENTION BASIN MAINT.	200	1,200			1,000	1,000
740-335-000-8760-0000	ILICIT DISCHARGE			400	500	500	500
740-335-000-8770-0000	PUBLIC EDUCATION	2,400	5,700	11,100	12,000	12,000	12,200
740-335-000-8775-0000	STORM SEWER MONITORING/SAMPLING			9,900	10,000	13,200	13,500
MATERIALS AND SUPPLIES		25,300	54,800	70,000	118,400	77,600	91,200
SALARIES & WAGES							
740-330-000-8000-0000	SALARIES	126,900	106,700	162,200	175,700	185,000	332,000
740-330-000-8001-0000	OVERTIME				100	300	9,100
740-330-000-8001-2000	VACATION PAYOUT	800	1,800	1,600	2,500		
740-330-000-8004-0000	TEMPORARY HELP P/T WAGES	1,100					
740-330-000-8008-0000	RETIREMENT/SEVERANCE	4,400	8,900		2,500		
SALARIES & WAGES		133,200	117,400	163,800	180,800	185,300	341,100
EMPLOYEE TRAINING/EXPENSE							
740-330-000-8070-0000	TRAINING & EDUCATION	300			100	200	200
EMPLOYEE TRAINING/EXPENSE		300			100	200	200
LEASE/RENT EXPENSE							
740-335-000-8152-3000	RENT - EQUIPMENT	36,600	27,000	10,600	700	40,000	40,800
LEASE/RENT EXPENSE		36,600	27,000	10,600	700	40,000	40,800
UTILITIES							
740-330-000-8212-0001	CELLULAR DATA SERVICE	500	300	100		500	500
UTILITIES		500	300	100		500	500
BOND ISSUE EXPENDITURES							
740-800-000-8800-0003	BOND ISSUANCE EXPENSES			17,500			
740-910-000-8800-0000	BOND EXPENSES	1,200	600	600	500	500	500
BOND ISSUE EXPENDITURES		1,200	600	18,100	500	500	500
DEBT - INTEREST PAYMENTS							
740-910-000-8801-0000	INTEREST ON LONG-TERM DEBT	53,200	40,500	26,600	14,900		12,200
740-910-000-8801-0605	INT ON MUNI ADVANCE	29,600				24,000	
740-910-000-8801-0720	INT ON WU ADVANCE	26,600	22,400	13,500	54,700		125,000
DEBT - INTEREST PAYMENTS		109,400	62,900	40,100	69,600	24,000	137,200
DEBT SERVICE							
740-910-000-8850-0004	AMORT OF DISCOUNT/(PREMIUM)	(5,800)	(5,800)	(8,100)	(7,500)		
DEBT SERVICE		(5,800)	(5,800)	(8,100)	(7,500)		
TOTAL APPROPRIATIONS		1,509,500	1,555,800	1,639,200	1,715,800	1,668,600	2,080,100
NET OF REVENUES/APPROPRIATIONS - FUND 740		974,900	1,336,000	438,600	255,600	(686,600)	(135,700)