



Wisconsin

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**2026**  
**Approved Budget**

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# **VILLAGE OF MENOMONEE FALLS**

## **2026 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 2027
Katie Kress	Trustee	April 2026
Brad Jubber	Trustee	April 2026
Ann Lessila	Trustee	April 2026
Joel Stueland	Trustee	April 2028
Matthew Hayes	Trustee	April 2028
Paul Tadda	Trustee	April 2028
<b>Administration:</b>	<b>Title</b>	
Mark Fitzgerald	Village Manager	
Tom Hoffman	Assistant Village Manager, Director of Engineering and Development	
Adam Koenings	Village Attorney	
Amy Dishinger	Village Clerk	
Valerie Emrich	Village Treasurer, Director of Finance	

### **Certified Public Accountants:**

Baker Tilly US, LLP, Milwaukee, Wisconsin

### **Bond Counsel:**

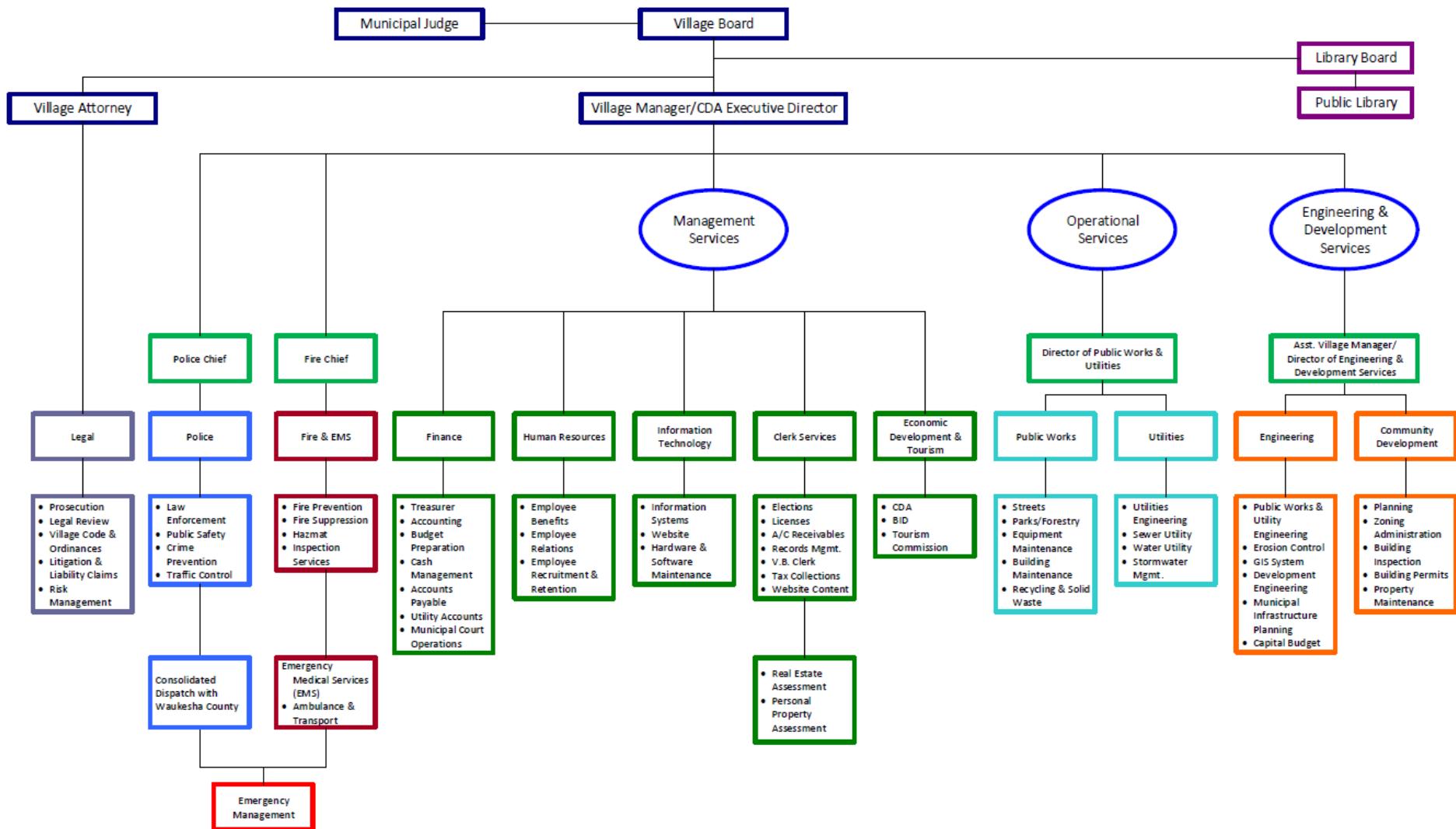
Quarles & Brady, Milwaukee, Wisconsin

### **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, processing, billing and administration.

### **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>2023 ACTUAL</b>	<b>2024 ACTUAL</b>	<b>2025 BUDGET</b>	<b>2025 ESTIMATE</b>	<b>2026 BUDGET</b>	<b>% Change</b>
<b>REVENUES</b>						
Property taxes	19,582,142	22,563,123	21,815,000	21,815,000	<b>23,415,000</b>	7%
Intergovernmental	4,503,904	6,139,761	7,422,600	7,422,600	<b>6,906,600</b>	(7%)
Public charges for services	2,790,673	3,248,061	3,344,100	3,344,100	<b>3,461,100</b>	3%
Water Utility payment in lieu of tax	1,062,218	1,151,928	1,100,000	1,100,000	<b>1,200,000</b>	9%
Licenses and permits	1,106,319	1,724,581	1,355,500	1,355,500	<b>1,417,800</b>	5%
Miscellaneous	1,434,329	1,323,091	1,632,000	1,632,000	<b>1,626,100</b>	-
Fines and penalties	485,036	551,333	576,900	576,900	<b>576,500</b>	-
Other taxes	213,769	304,863	270,500	270,500	<b>301,500</b>	11%
Transfers from other funds	-	61,088	500,000	500,000	-	(100%)
<b>Total revenues</b>	<b>31,178,390</b>	<b>37,067,829</b>	<b>38,016,600</b>	<b>38,016,600</b>	<b>38,904,600</b>	2%
<b>EXPENDITURES</b>						
Public Safety	20,668,218	21,495,810	23,345,400	23,345,400	<b>24,198,300</b>	4%
Public Works	3,490,091	3,627,135	6,298,500	6,298,500	<b>5,689,500</b>	(10%)
General Government	4,345,160	5,122,788	5,859,200	5,859,200	<b>6,367,100</b>	9%
Conservation and Development	1,188,259	1,148,845	1,094,000	1,094,000	<b>1,293,400</b>	18%
Culture & Recreation	1,247,886	1,189,529	1,419,500	1,419,500	<b>1,356,300</b>	(4%)
Transfer to other funds	-	3,500,000	-	-	-	-
<b>Total expenditures</b>	<b>30,939,614</b>	<b>36,084,107</b>	<b>38,016,600</b>	<b>38,016,600</b>	<b>38,904,600</b>	2%
Net revenue surplus (deficit)	238,776	983,722	-	-	-	-
<b>Fund Balance, beginning of year</b>	<b>10,514,240</b>	<b>10,753,016</b>	<b>11,736,738</b>	<b>11,736,738</b>	<b>11,736,738</b>	-
<b>Fund Balance, end of year</b>	<b>10,753,016</b>	<b>11,736,738</b>	<b>11,736,738</b>	<b>11,736,738</b>	<b>11,736,738</b>	-

# 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.

	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Estimate</b>	<b>2026 Budget</b>
<b>Fund Balance</b>				
Nonspendable	2,261,709	2,571,603	2,400,000	2,400,000
Unassigned	8,491,307	9,165,135	9,336,738	9,336,738
	<b>10,753,016</b>	<b>11,736,738</b>	<b>11,736,738</b>	<b>11,736,738</b>
<b>Expenditures</b>				
Total Expenditures	\$ 30,939,614	\$ 32,584,107	\$ 38,016,600	\$ 38,904,600
Amount needed per month	<b>2,578,301</b>	<b>2,715,342</b>	<b>3,168,050</b>	<b>3,242,050</b>
<b>Working Capital</b>				
Unassigned fund balance	\$ 8,491,307	\$ 9,165,135	\$ 9,336,738	\$ 9,336,738
Divided by monthly needs	<b>2,578,301</b>	<b>2,715,342</b>	<b>3,168,050</b>	<b>3,242,050</b>
<b>Months of working capital</b>	<b>3.3</b>	<b>3.4</b>	<b>2.9</b>	<b>2.9</b>

## PROPERTY TAX HISTORY

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### **TOTAL LEVY**

<b>2022 for 2023</b>	<b>2023 for 2024</b>	<b>2024 for 2025</b>	<b>Property taxes:</b>	<b>2025 for 2026</b>	<b>Change</b>
\$ 19,582,142	\$ 22,563,123	\$ 21,815,000	General Operations	\$ 23,415,000	7.3%
2,525,000	2,525,000	3,456,000	Debt Service	3,756,000	8.7%
1,713,000	1,711,000	1,791,100	Library Operations	1,812,900	1.2%
295,000	314,000	321,800	Library Building Maintenance	-	(100.0%)
931,000	-	-	Storm Water Utility	-	-
<b>\$ 25,046,142</b>	<b>\$ 27,113,123</b>	<b>\$ 27,383,900</b>		<b>\$ 28,983,900</b>	<b>5.8%</b>

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

<b>2022 for 2023</b>	<b>2023 for 2024</b>	<b>2024 for 2025</b>	<b>Property taxes:</b>	<b>2025 for 2026</b>	<b>Change</b>
\$ 4.15	\$ 3.21	\$ 3.14	General Operations	\$ 3.33	6.0%
0.50	0.33	0.45	Debt Service	0.49	6.7%
0.32	0.23	0.24	Library Operations	0.23	(0.6%)
0.05	0.04	0.04	Library Building Maintenance	-	(100.0%)
0.18	-	-	Storm Water Utility	-	-
<b>\$ 5.20</b>	<b>\$ 3.80</b>	<b>\$ 3.87</b>		<b>\$ 4.05</b>	<b>4.6%</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**

	01/01/22 2022 for 2023	01/01/23 2023 for 2024	01/01/24 2024 for 2025	01/01/25 2025 for 2026
All valuation except TID Districts	6,534,279,000	7,307,647,500	7,442,661,100	8,931,733,700
TID #6 - Main Street Corridor	47,920,500	58,725,600	66,627,500	71,174,800
TID #7 - First Park	32,085,800	40,169,700	42,572,400	48,825,200
TID #8 - Falls Parkway	124,788,400	147,145,800	152,911,800	174,386,200
TID #9 - Village Centre/Appleton Ave	53,973,600	65,024,800	91,071,100	101,050,400
TID #10 - Woodland Prime	62,161,500	69,814,200	84,532,600	109,240,300
TID #11 - Wacker Neuson	3,261,300	3,733,000	3,166,800	3,728,100
TID #12 - Lilly Road Industrial	35,454,700	44,004,200	58,859,100	61,546,700
TID #13 - Flint Dr - DRS	38,124,000	50,705,800	45,802,800	48,881,600
TID #14 - Glenroy	7,223,300	8,140,000	6,922,500	7,493,800
TID #15 - Mill Road Landfill	-	-	309,200	39,398,500
TID #16 - Campbell Drive	-	-	7,807,000	9,457,400
	<b><u>6,939,272,100</u></b>	<b><u>7,795,110,600</u></b>	<b><u>8,003,243,900</u></b>	<b><u>9,606,916,700</u></b>

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

Valuation Yr for Budget Yr	Equalized Value	Assessed Value	Per \$1,000	\$ Change	% Change
2025 for 2026	9,606,916,700	7,742,923,077	4.05	0.18	4.7%
2024 for 2025	8,003,243,900	7,613,928,148	3.87	0.07	1.8%
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	-	-

# 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>01/01/24</b> <b>ACTUAL</b>	<b>01/01/25</b> <b>ACTUAL</b>
Full Equalized Value	8,003,243,900	9,606,916,700
x Statutory limit %	5.00%	5.00%
Calculated debt limit	\$400,162,195	\$480,345,835
Less total general obligation debt	85,040,000	87,210,000
Remaining allowable debt under State Statute limitation	315,122,195	393,135,835
Conservative amount - 60% of allowable limit	240,097,317	288,207,501
Remaining allowable debt capacity using conservative limit	<u>155,057,317</u>	<u>200,997,501</u>

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

	<b>12/31/22</b> <b>ACTUAL</b>	<b>12/31/23</b> <b>ACTUAL</b>	<b>12/31/24</b> <b>ACTUAL</b>	<b>12/31/25</b> <b>ESTIMATE</b>
<b>General Obligation Debt</b>				
Tax increment financing	47,130,000	45,135,000	42,230,000	40,465,000
Tax levy	18,110,000	14,245,000	13,533,250	13,258,500
Landfill tipping fees	7,230,000	5,765,000	5,465,000	8,530,000
Utility service charges	11,305,000	12,235,000	17,345,000	20,765,000
Impact Fees	-	2,670,000	5,630,000	2,855,000
Tourism	-	640,000	836,750	1,336,500
Special assessments	-	-	-	-
	<u>83,775,000</u>	<u>80,690,000</u>	<u>85,040,000</u>	<u>87,210,000</u>
<b>Other Village Debt:</b>				
Clean Water Fund Loans - Utility	684,094	473,076	359,231	242,486
	<u>684,094</u>	<u>473,076</u>	<u>359,231</u>	<u>242,486</u>
	<u><u>84,459,094</u></u>	<u><u>81,163,076</u></u>	<u><u>85,399,231</u></u>	<u><u>87,452,486</u></u>

## OUTSTANDING DEBT INFORMATION

Projected 12/31/25	Average Coupon Rate	Issue Amount	Final Maturity	First Callable	Issue Title	Purpose
<b><u>General Obligation Debt</u></b>						
4,650,000	4.00%	8,450,000	2030	05/01/24	TID #6 GO Refunding Notes	Refinance portion 2010 Issuance (Hotel Debt)
930,000	2.00%	3,190,000	2026	05/01/24	GO Promissory Notes (series 2016A)	2016 Capital Budget
350,000	2.00%	2,500,000	2026	06/01/24	GO Promissory Notes (series 2016D)	Public Infrastructure in TID 8
5,450,000	2.99%	7,425,000	2033	06/01/28	GO Promissory Bonds (series 2016E)	Refinance 2013 Issuance (TID 8)
3,775,000	2.64%	14,935,000	2027	06/01/25	GO Promissory Notes (series 2017B)	2017 Capital Budget (w/ DPW Facility)
1,555,000	3.00%	3,340,000	2028	06/01/26	GO Promissory Notes (series 2018A)	2018 Capital Budget (Levy, WU)
810,000	3.28%	2,030,000	2029	02/01/26	GO Promissory Notes (series 2019A)	2019 Capital Budget (Cap Proj)
3,225,000	2.88%	4,350,000	2039	02/01/27	GO Bonds (series 2019B)	2019 Cap Bud (Water), Refunds (TID 6, 12)
16,235,000	2.79%	18,435,000	2038	09/01/28	Taxable GO Bonds (series 2019C)	2019 DRS Elec (TID 13), Refunds (TID 6, 10, 11, 12)
1,590,000	2.13%	3,270,000	2030	02/01/26	GO Promissory Notes (series 2020A)	Aerial platform fire truck
1,085,000	2.00%	1,460,000	2040	02/01/29	GO Bonds (series 2020B)	2020 Capital Budget (Water)
2,285,000	1.67%	3,150,000	2031	02/01/29	GO Promissory Notes (series 2021A)	2021 Capital Budget/Park Project
2,580,000	2.00%	3,400,000	2041	02/01/30	GO Bonds (series 2021B)	2021 Water Proj/Ref 2013 Water/Storm Bonds
4,730,000		6,190,000	2032	02/01/30	GO Promissory Notes (series 2022A)	2022 Capital Budget/Park Project
1,050,000		1,350,000	2035	02/01/31	GO Bonds (series 2022B)	2022 Water Proj
2,125,000		2,645,000	2039	02/01/39	Taxable GO Bonds (series 2022C)	2022 Comm Devel TID 8 & 10
2,165,000	4.00%	2,655,000	2033	02/01/30	GO Promissory Notes (series 2023A)	2023 Capital Budget, Parks, TID 8 & TID 10
2,235,000	4.00%	2,430,000	2043	02/01/32	GO Bonds (series 2023B)	2023 Capital Budget (Water)
11,250,000	4.00%	12,965,000	2044	02/01/34	GO Bonds (series 2024A)	2024 Capital Budget, Water, Sewer
17,120,000	4.55%	17,120,000	2045	02/01/33	GO Promissory Notes (series 2025A)	2025 Capital Budget, Water, Storm, TID 8, TID 8 Refi
2,015,000	5.00%	2,015,000	2031	02/01/33	Taxable GO Refunding Notes (series 2025B)	Refinance 2015 Issuance (TID 8)
<b>87,210,000</b>						
<b><u>Utility Revenue Bonds</u></b>						
242,486	2.55%	1,877,778	2027	No Call	1995 Clean Water Fund Loan	For sewerage treatment plant capacity in Sussex
<b>242,486</b>						
<b>\$ 87,452,486</b>						

**LONG-TERM DEBT  
PRINCIPAL MATURITIES**

(ALL FUNDS)

Year	Special Revenue Fund	Tourism 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
2026	395,000	167,500	3,227,500	1,790,000	990,000	850,000	50,000	1,040,000	50,000	225,000	100,000	10,000	1,735,000	119,719	240,000	10,989,719
2027	390,000	152,000	2,013,000	1,710,000	1,015,000	830,000	50,000	1,240,000	50,000	235,000	100,000	10,000	1,500,000	122,768	160,000	9,577,768
2028	375,000	144,750	1,820,250	390,000	1,075,000	960,000	50,000	1,540,000	50,000	235,000	100,000	10,000	1,510,000	-	175,000	8,435,000
2029	380,000	144,750	1,645,250	405,000	1,145,000	1,540,000	50,000	2,040,000	50,000	235,000	100,000	10,000	770,000	-	180,000	8,695,000
2030	385,000	149,750	1,320,250	420,000	1,220,000	1,625,000	50,000	2,545,000	50,000	240,000	115,000	10,000	795,000	-	185,000	9,110,000
2031	395,000	157,500	1,147,500	435,000	255,000	1,715,000	50,000	2,595,000	55,000	130,000	125,000	10,000	810,000	-	190,000	8,070,000
2032	280,000	162,500	877,500	445,000	170,000	1,810,000	55,000	2,720,000	-	135,000	125,000	10,000	825,000	-	195,000	7,810,000
2033	80,000	92,500	587,500	400,000	190,000	1,905,000	-	45,000	-	140,000	125,000	10,000	830,000	-	210,000	4,615,000
2034	85,000	95,250	394,750	415,000	-	1,480,000	-	45,000	-	145,000	120,000	-	810,000	-	150,000	3,740,000
2035	90,000	70,000	225,000	315,000	-	1,575,000	-	45,000	-	150,000	140,000	-	825,000	-	155,000	3,590,000
2036	-	-	-	165,000	-	1,675,000	-	45,000	-	-	140,000	-	735,000	-	165,000	2,925,000
2037	-	-	-	175,000	-	120,000	-	-	-	-	140,000	-	760,000	-	175,000	1,370,000
2038	-	-	-	185,000	-	120,000	-	-	-	-	140,000	-	780,000	-	180,000	1,405,000
2039	-	-	-	190,000	-	120,000	-	-	-	-	-	-	790,000	-	185,000	1,285,000
2040	-	-	-	200,000	-	-	-	-	-	-	-	-	770,000	-	195,000	1,165,000
2041	-	-	-	210,000	-	-	-	-	-	-	-	-	720,000	-	205,000	1,135,000
2042	-	-	-	220,000	-	-	-	-	-	-	-	-	640,000	-	210,000	1,070,000
2043	-	-	-	225,000	-	-	-	-	-	-	-	-	670,000	-	220,000	1,115,000
2044	-	-	-	235,000	-	-	-	-	-	-	-	-	525,000	-	230,000	990,000
2045	-	-	-	-	-	-	-	-	-	-	-	-	170,000	-	190,000	360,000
Total	2,855,000	1,336,500	13,258,500	8,530,000	6,060,000	16,325,000	355,000	13,900,000	305,000	1,870,000	1,570,000	80,000	16,970,000	242,486	3,795,000	87,452,486
Primary Revenue Source	Special Revenue	Tourism Revenue	General Property Taxes	Landfill Tipping Fees	TID Incremental Prop. Taxes	Utility User Charges	Utility User Charges	Utility User Charges								

**LONG-TERM DEBT  
INTEREST PAYMENTS**

(ALL FUNDS)

Year	Special Revenue Fund	Tourism 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
2026	102,727	64,109	451,149	321,027	210,323	846,552	9,900	391,798	8,243	50,308	47,925	3,000	604,078	4,652	203,232	3,319,020
2027	73,585	44,963	298,108	243,300	169,923	640,198	8,400	364,798	6,993	43,458	45,425	2,600	513,093	1,563	143,375	2,599,778
2028	61,810	39,288	241,033	211,550	127,666	610,291	6,900	331,598	5,693	36,888	42,825	2,200	469,248	-	137,050	2,324,038
2029	50,360	33,698	189,485	195,225	84,910	563,660	5,400	289,098	4,343	30,773	40,125	1,800	433,800	-	130,225	2,052,900
2030	39,275	27,983	146,450	178,250	40,535	500,241	3,900	231,973	2,968	24,535	37,375	1,400	408,825	-	123,150	1,766,859
2031	28,345	22,013	108,923	160,625	14,498	432,235	2,400	159,723	1,568	18,050	34,155	1,000	382,788	-	115,825	1,482,145
2032	17,750	15,788	73,513	142,450	7,825	360,693	825	85,124	-	14,738	30,593	600	355,838	-	108,250	1,213,984
2033	10,750	10,438	43,738	124,550	2,850	285,399	-	5,918	-	10,950	26,968	200	328,250	-	100,275	950,284
2034	6,625	5,881	21,119	105,475	-	210,240	-	4,253	-	6,675	22,780	-	299,075	-	92,400	774,523
2035	2,250	1,750	5,625	87,225	-	135,365	-	2,565	-	2,250	18,760	-	268,175	-	84,775	608,740
2036	-	-	-	75,225	-	55,555	-	855	-	-	14,070	-	238,000	-	76,775	460,480
2037	-	-	-	66,725	-	12,000	-	-	-	-	9,380	-	209,025	-	68,975	366,105
2038	-	-	-	57,725	-	7,200	-	-	-	-	4,690	-	179,625	-	61,525	310,765
2039	-	-	-	48,350	-	2,400	-	-	-	-	-	-	149,450	-	53,875	254,075
2040	-	-	-	39,600	-	-	-	-	-	-	-	-	120,550	-	46,100	206,250
2041	-	-	-	31,400	-	-	-	-	-	-	-	-	93,550	-	38,100	163,050
2042	-	-	-	22,800	-	-	-	-	-	-	-	-	67,400	-	29,800	120,000
2043	-	-	-	13,900	-	-	-	-	-	-	-	-	41,200	-	21,200	76,300
2044	-	-	-	4,700	-	-	-	-	-	-	-	-	17,300	-	12,200	34,200
2045	-	-	-	-	-	-	-	-	-	-	-	-	3,400	-	3,800	7,200
Total	393,477	265,908	1,579,140	2,130,102	658,529	4,662,029	37,725	1,867,699	29,805	238,623	375,070	12,800	5,182,668	6,215	1,650,907	19,090,695
Primary Revenue Source	Impact Fees	Tourism Revenue	General Property Taxes	Landfill Tipping Fees	TID Incremental Prop. Taxes	Utility User Charges	Utility User Charges	Utility User Charges								

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

(ALL FUNDS)

Year	Special Revenue Fund	Tourism 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
2026	497,727	231,609	3,678,649	2,111,027	1,200,323	1,696,552	59,900	1,431,798	58,243	275,308	147,925	13,000	2,339,078	124,370	443,232	14,308,739
2027	463,585	196,963	2,311,108	1,953,300	1,184,923	1,470,198	58,400	1,604,798	56,993	278,458	145,425	12,600	2,013,093	124,331	303,375	12,177,546
2028	436,810	184,038	2,061,283	601,550	1,202,666	1,570,291	56,900	1,871,598	55,693	271,888	142,825	12,200	1,979,248	-	312,050	10,759,038
2029	430,360	178,448	1,834,735	600,225	1,229,910	2,103,660	55,400	2,329,098	54,343	265,773	140,125	11,800	1,203,800	-	310,225	10,747,900
2030	424,275	177,733	1,466,700	598,250	1,260,535	2,125,241	53,900	2,776,973	52,968	264,535	152,375	11,400	1,203,825	-	308,150	10,876,859
2031	423,345	179,513	1,256,423	595,625	269,498	2,147,235	52,400	2,754,723	56,568	148,050	159,155	11,000	1,192,788	-	305,825	9,552,145
2032	297,750	178,288	951,013	587,450	177,825	2,170,693	55,825	2,805,124	-	149,738	155,593	10,600	1,180,838	-	303,250	9,023,984
2033	90,750	102,938	631,238	524,550	192,850	2,190,399	-	50,918	-	150,950	151,968	10,200	1,158,250	-	310,275	5,565,284
2034	91,625	101,131	415,869	520,475	-	1,690,240	-	49,253	-	151,675	142,780	-	1,109,075	-	242,400	4,514,523
2035	92,250	71,750	230,625	402,225	-	1,710,365	-	47,565	-	152,250	158,760	-	1,093,175	-	239,775	4,198,740
2036	-	-	-	240,225	-	1,730,555	-	45,855	-	-	154,070	-	973,000	-	241,775	3,385,480
2037	-	-	-	241,725	-	132,000	-	-	-	-	149,380	-	969,025	-	243,975	1,736,105
2038	-	-	-	242,725	-	127,200	-	-	-	-	144,690	-	959,625	-	241,525	1,715,765
2039	-	-	-	238,350	-	122,400	-	-	-	-	-	-	939,450	-	238,875	1,539,075
2040	-	-	-	239,600	-	-	-	-	-	-	-	-	890,550	-	241,100	1,371,250
2041	-	-	-	241,400	-	-	-	-	-	-	-	-	813,550	-	243,100	1,298,050
2042	-	-	-	242,800	-	-	-	-	-	-	-	-	707,400	-	239,800	1,190,000
2043	-	-	-	238,900	-	-	-	-	-	-	-	-	711,200	-	241,200	1,191,300
2044	-	-	-	239,700	-	-	-	-	-	-	-	-	542,300	-	242,200	1,024,200
2045	-	-	-	-	-	-	-	-	-	-	-	-	173,400	-	193,800	367,200
Total	3,248,477	1,602,408	14,837,640	10,660,102	6,718,529	20,987,029	392,725	15,767,699	334,805	2,108,623	1,945,070	92,800	22,152,668	248,701	5,445,907	106,543,181
Primary Revenue Source	Impact Fees	Tourism Revenue	General Property Taxes	Landfill Tipping Fees	TID Incremental Taxes	Utility User Charges	Utility User Charges	Utility User Charges								



# **Chapter 3**

## **GENERAL FUND REVENUES**

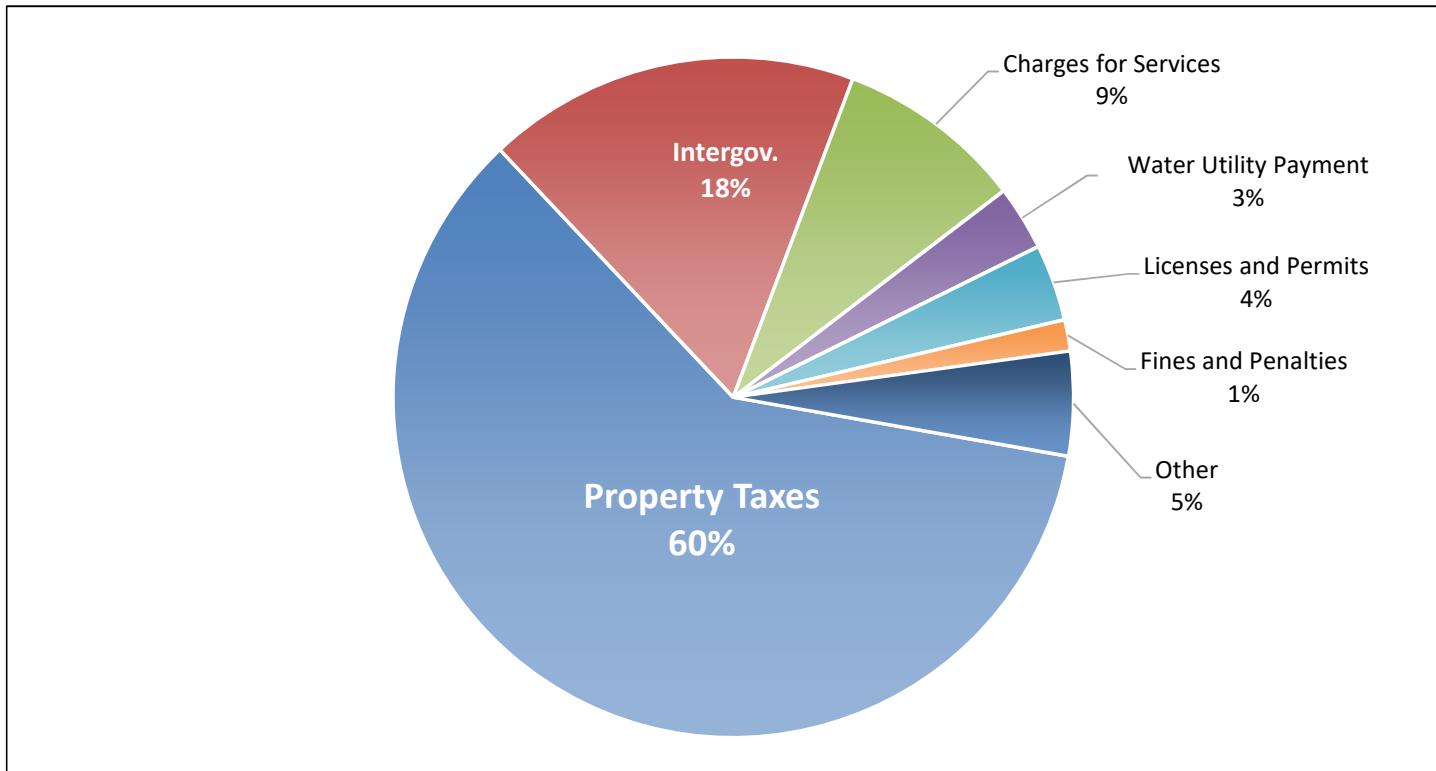
**General Fund Revenues Summary** **Page 3.1**

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



## GENERAL FUND REVENUES SUMMARY

2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	REVENUES	2026 BUDGET	% Change
19,582,142	22,563,123	21,815,000	21,815,000	<b>Property taxes</b>	<b>23,415,000</b>	7%
4,503,904	6,139,761	7,422,600	7,422,600	<b>Intergovernmental</b>	<b>6,906,600</b>	(7%)
2,790,673	3,248,061	3,344,100	3,344,100	<b>Public charges for services</b>	<b>3,461,100</b>	3%
1,062,218	1,151,928	1,100,000	1,100,000	<b>Water Utility payment in lieu of tax</b>	<b>1,200,000</b>	9%
1,106,319	1,724,581	1,355,500	1,355,500	<b>Licenses and permits</b>	<b>1,417,800</b>	5%
1,434,329	1,323,091	1,632,000	1,632,000	<b>Miscellaneous</b>	<b>1,626,100</b>	(0%)
485,036	551,333	576,900	576,900	<b>Fines and penalties</b>	<b>576,500</b>	(0%)
213,769	304,863	270,500	270,500	<b>Other taxes</b>	<b>301,500</b>	11%
-	61,088	500,000	500,000	<b>Transfers from other funds</b>	-	(100%)
31,178,390	37,067,829	38,016,600	38,016,600	<b>Total revenues</b>	<b>38,904,600</b>	2%



## **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

**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



# GENERAL FUND

## COMPARATIVE EXPENDITURE BUDGETS

<b>Department</b>	<b>2026</b>	<b>2025</b>	<b>Amount Change</b>	<b>Percent Change</b>
Village Board	48,100	50,100	(2,000)	(4%)
Village Manager	75,300	90,300	(15,000)	(17%)
Clerk Services	712,800	673,300	39,500	6%
Human Resources	581,200	608,000	(26,800)	(4%)
Assessment of Property	241,100	203,500	37,600	18%
Building Maintenance	487,200	472,500	14,700	3%
Insurances	170,800	127,500	43,300	34%
Judicial	234,500	228,000	6,500	3%
Village Attorney	418,800	414,000	4,800	1%
Financial Services	601,800	472,600	129,200	27%
IT	<u>2,795,500</u>	<u>2,519,400</u>	<u>276,100</u>	<u>11%</u>
<b>Total General Government</b>	<b>6,367,100</b>	<b>5,859,200</b>	<b>507,900</b>	<b>9%</b>
Police	13,240,300	12,488,300	752,000	6%
Fire	9,315,200	9,217,900	97,300	1%
Fire Protection	1,574,000	1,574,000	-	-
Pest & Weed	38,400	40,300	(1,900)	(5%)
Emergency Government	18,000	12,500	5,500	44%
Other Protection	12,400	12,400	-	-
<b>Total Public Safety</b>	<b>24,198,300</b>	<b>23,345,400</b>	<b>852,900</b>	<b>4%</b>
Street Maintenance	4,841,000	5,312,500	(471,500)	(9%)
Equipment Maintenance	626,500	764,500	(138,000)	(18%)
Garages	222,000	221,500	500	-
<b>Total Public Works</b>	<b>5,689,500</b>	<b>6,298,500</b>	<b>(609,000)</b>	<b>(10%)</b>
Community Quality of Life	223,500	223,000	500	-
Old Falls Village	30,200	30,200	-	-
Park Operations	1,059,800	1,141,500	(81,700)	(7%)
Park Projects	42,800	24,800	18,000	73%
<b>Total Culture &amp; Recreation</b>	<b>1,356,300</b>	<b>1,419,500</b>	<b>(63,200)</b>	<b>(4%)</b>
CDA	40,500	41,000	(500)	(1%)
Engineering	165,600	184,000	(18,400)	(10%)
Zoning & Inspection	769,300	541,300	228,000	42%
Planning	318,000	327,700	(9,700)	(3%)
<b>Total Development</b>	<b>1,293,400</b>	<b>1,094,000</b>	<b>199,400</b>	<b>18%</b>
<b>Total before Other Uses of Funds</b>	<b>38,904,600</b>	<b>38,016,600</b>	<b>888,000</b>	<b>2%</b>
Transfer to other funds	-	-	-	-
<b>Total Expenses</b>	<b><u>38,904,600</u></b>	<b><u>38,016,600</u></b>	<b><u>888,000</u></b>	<b><u>2%</u></b>

## GENERAL FUND EXPENDITURES

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### by FUNCTION

2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	EXPENDITURES	2026 BUDGET	% Change
4,345,160	5,122,788	5,859,200	5,859,200	General Government	<b>6,367,100</b>	9%
20,668,218	21,495,810	23,345,400	23,345,400	Public Safety	<b>24,198,300</b>	4%
3,490,091	3,627,135	6,298,500	6,298,500	Public Works	<b>5,689,500</b>	(10%)
1,247,886	1,189,529	1,419,500	1,419,500	Culture & Recreation	<b>1,356,300</b>	(4%)
1,188,259	1,148,845	1,094,000	1,094,000	Conservation and Development	<b>1,293,400</b>	18%
30,939,614	32,584,107	38,016,600	38,016,600	<b>Total operating expenditures</b>	<b>38,904,600</b>	2%
-	3,500,000	-	-	Transfers Out	-	-
<b>30,939,614</b>	<b>36,084,107</b>	<b>38,016,600</b>	<b>38,016,600</b>	<b>Total Expenditures</b>	<b>38,904,600</b>	2%

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### by CLASSIFICATION

2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	EXPENDITURES	2026 BUDGET	% Change
21,272,943	21,793,990	23,896,500	23,896,500	Personnel	<b>25,483,300</b>	7%
6,145,455	6,912,379	9,587,800	9,587,800	Other Operating	<b>8,727,500</b>	(9%)
2,356,270	2,657,591	3,133,200	3,133,200	Contractual Services	<b>3,149,600</b>	1%
1,164,946	1,220,147	1,399,100	1,399,100	Capital Outlay	<b>1,544,200</b>	10%
30,939,614	32,584,107	38,016,600	38,016,600	<b>Total operating expenditures</b>	<b>38,904,600</b>	2%
-	3,500,000	-	-	Transfers Out	-	-
<b>30,939,614</b>	<b>36,084,107</b>	<b>38,016,600</b>	<b>38,016,600</b>	<b>Total Expenditures</b>	<b>38,904,600</b>	2%

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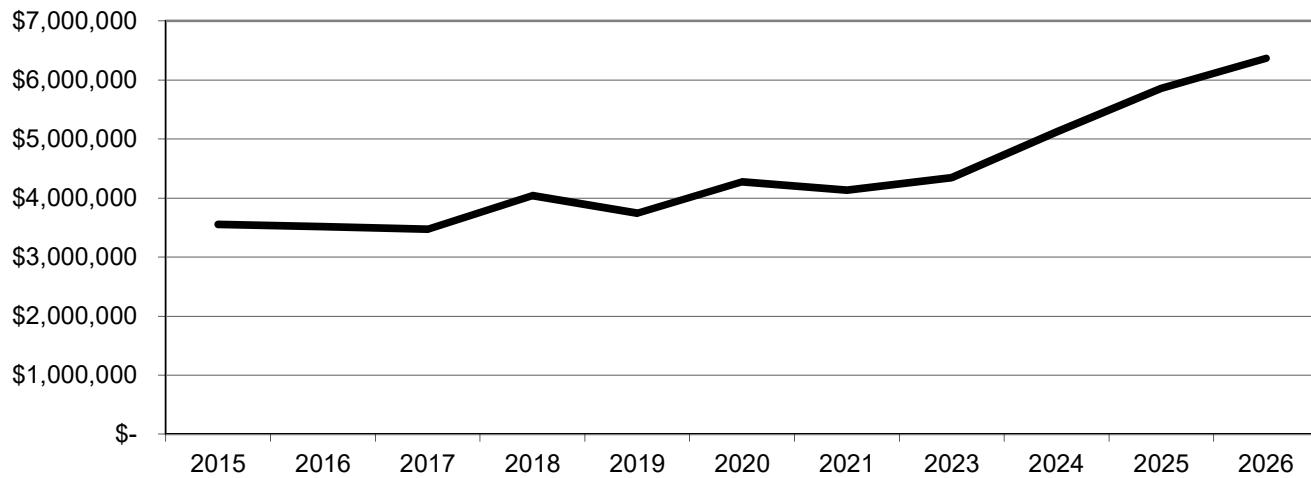
### by CLASSIFICATION (%)

2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	EXPENDITURES	2026 BUDGET
69%	67%	63%	63%	Personnel	<b>66%</b>
20%	21%	25%	25%	Other Operating	<b>22%</b>
8%	8%	8%	8%	Contractual Services	<b>8%</b>
4%	4%	4%	4%	Capital Outlay	<b>4%</b>

## [GENERAL GOVERNMENT FUNCTION SUMMARY]

2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	EXPENDITURES	2026 BUDGET	% Change
51,158	45,283	50,100	50,100	Village Board	<b>48,100</b>	(4%)
103,562	94,495	90,300	90,300	Village Manager	<b>75,300</b>	(17%)
632,080	776,593	673,300	673,300	Clerk Services	<b>712,800</b>	6%
203,545	512,079	608,000	608,000	Human Resources	<b>581,200</b>	(4%)
312,570	189,591	203,500	203,500	Assessing	<b>241,100</b>	18%
417,181	409,638	472,500	472,500	Municipal Building Maintenance	<b>487,200</b>	3%
202,212	145,505	127,500	127,500	Insurances	<b>170,800</b>	34%
176,817	218,089	228,000	228,000	Municipal Court	<b>234,500</b>	3%
433,607	399,081	414,000	414,000	Village Attorney	<b>418,800</b>	1%
460,413	499,719	472,600	472,600	Financial Services	<b>601,800</b>	27%
1,352,015	1,832,715	2,519,400	2,519,400	Information Technology	<b>2,795,500</b>	11%
<b>4,345,160</b>	<b>5,122,788</b>	<b>5,859,200</b>	<b>5,859,200</b>	<b>Total Expenditures</b>	<b>6,367,100</b>	9%
14%	16%	15%	15%	% of total operating expenditures	16%	

**General Government Total Expenditures Trend**



## 100 (VILLAGE BOARD)

2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	EXPENDITURES	2026 BUDGET	% Change
43,635	43,971	44,100	44,100	Personnel	44,100	-
7,523	1,312	6,000	6,000	Other Operating	4,000	(33%)
51,158	45,283	50,100	50,100	<b>Total Expenditures</b>	<b>48,100</b>	<b>(4%)</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)

2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	EXPENDITURES	2026 BUDGET	% Change
165,839	164,533	156,200	156,200	Personnel*	159,200	2%
7,723	4,962	9,100	9,100	Other Operating	7,100	(22%)
(70,000)	(75,000)	(75,000)	(75,000)	Charged to TIDs	(91,000)	21%
103,562	94,495	90,300	90,300	<b>Total Expenditures</b>	<b>75,300</b>	(17%)

\* 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)

2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	EXPENDITURES	2026 BUDGET	% Change
436,729	522,560	472,000	472,000	Personnel*	490,000	4%
127,347	132,305	128,800	128,800	Other Operating	144,300	12%
68,004	121,728	72,500	72,500	Contracted services	78,500	8%
632,080	776,593	673,300	673,300	<b>Total Expenditures</b>	<b>712,800</b>	6%

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

### **BUDGET HIGHLIGHTS:**

Personnel and operating expenses fluctuate annually depending on number of elections held.

### **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, renew, accept and file assessment roll from assessor, manage annual Board of Review hearings.

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, provide 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)

2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	EXPENDITURES	2026 BUDGET	% Change
99,529	310,685	375,400	375,400	Personnel*	<b>348,600</b>	(7%)
104,016	153,894	152,600	152,600	Other Operating	<b>159,600</b>	5%
-	47,500	80,000	80,000	Contracted services	<b>73,000</b>	(9%)
<b>203,545</b>	<b>512,079</b>	<b>608,000</b>	<b>608,000</b>	<b>Total Expenditures</b>	<b>581,200</b>	(4%)

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

### **BUDGET HIGHLIGHTS:**

No significant changes from prior year.

### **RESPONSIBILITIES:**

Develop, administer, and maintain a centralized system of personnel policies, procedures and practices.  
 Perform employee recruiting, selection, orientation including advertising, and interviewing.  
 Develop, implement and administer an employee performance management and evaluation system.  
 Administer the development and review of job descriptions and placement of positions within pay grades.  
 Conduct compensation studies of internal positions and benchmark jobs.  
 Administer payroll process including employee benefits and leaves of absence.  
 Administer Human Resources Information System, manage system replacements and enhancements, direct workflows and implement user policies and training.  
 Facilitate implementation of staff training and development opportunities.  
 Administer collective bargaining agreements including grievances/arbitrations, coordinate contract negotiations.  
 Administer and/or coordinate Worker's Compensation, Employee Assistance Program and Wellness & 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)

2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	EXPENDITURES	2026 BUDGET	% Change
312,570	189,591	203,500	203,500	Contracted services	241,100	18%

### **BUDGET HIGHLIGHTS:**

The assessing function is a contracted service.

Contractual services includes the following:

Wisconsin Dept of Revenue for manufacturing assessment services	25,000
Waukesha County - Property data base (1/2) maintenance	15,500
Catalis for assessment services	200,000
Board of Review	600
<b>Total contractual services</b>	<b>241,100</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 doomage assessments; prepare and mail assessment notices.

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

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

Maintain property data base through CAMA system.

## 150 (MUNICIPAL BUILDING MAINTENANCE)

2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	EXPENDITURES	2026 BUDGET	% Change
98,472	105,395	102,400	102,400	Personnel*	129,000	26%
216,965	221,920	251,600	251,600	Other Operating	239,200	(5%)
101,744	82,323	118,500	118,500	Contracted services	119,000	-
417,181	409,638	472,500	472,500	<b>Total Expenditures</b>	<b>487,200</b>	3%

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

### **BUDGET HIGHLIGHTS:**

No significant changes from prior year.

### **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.

## 160 (INSURANCE AND BENEFITS)

2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	EXPENDITURES	2026 BUDGET	% Change
3,680	7,510	-	-	Personnel	-	-
198,532	137,995	127,500	127,500	Other Operating (Insurances)	170,800	34%
202,212	145,505	127,500	127,500	<b>Total Expenditures</b>	<b>170,800</b>	<b>34%</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 the Library, Water and Sewer Utilities.

Those are charged directly to the respective funds.

## 171 (MUNICIPAL COURT)

2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	EXPENDITURES	2026 BUDGET	% Change
173,737	213,873	223,300	223,300	Personnel	230,300	3%
3,080	4,216	4,700	4,700	Other Operating	4,200	(11%)
176,817	218,089	228,000	228,000	<b>Total Expenditures</b>	234,500	3%

### **BUDGET HIGHLIGHTS:**

No significant changes from prior year.

### **RESPONSIBILITIES:**

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

The Municipal Judge is elected for a four year term, expiring in the even numbered years. As an elected official, the Judge is not considered to be an employee for employee count purposes.

A State law separates the Court function from the Police department.

## 172 (VILLAGE ATTORNEY)

2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	EXPENDITURES	2026 BUDGET	% Change
341,933	263,054	301,300	301,300	Personnel*	<b>302,300</b>	-
11,797	11,579	11,700	11,700	Other Operating	<b>15,500</b>	32%
79,877	124,448	101,000	101,000	Contracted services	<b>101,000</b>	-
433,607	399,081	414,000	414,000	Total Expenditures	<b>418,800</b>	1%

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

### **BUDGET HIGHLIGHTS:**

No significant changes from prior year.

### **RESPONSIBILITIES:**

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.

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)

2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	EXPENDITURES	2026 BUDGET	% Change
381,856	337,031	360,400	360,400	Personnel*	<b>504,500</b>	40%
3,893	41,005	6,200	6,200	Other Operating	<b>6,300</b>	2%
74,664	121,683	106,000	106,000	Contracted services	<b>91,000</b>	(14%)
<b>460,413</b>	<b>499,719</b>	<b>472,600</b>	<b>472,600</b>	<b>Total Expenditures</b>	<b>601,800</b>	<b>27%</b>

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

### **BUDGET HIGHLIGHTS:**

Expand team by one FTE, elevated open role to Senior Analyst.

### **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.

Prepare and administer tax reporting functions and settlements with other taxing jurisdictions.

Conduct internal audit of Village accounts and budgets.

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

Manage accounts receivable records and pursue collection of delinquent accounts.

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

Provide information and access to records to the public.

## 195 (INFORMATION TECHNOLOGY)

2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	EXPENDITURES	2026 BUDGET	% Change
299,068	307,480	319,300	319,300	Personnel*	423,400	33%
355,942	362,085	401,200	401,200	Other Operating	438,600	9%
516,798	702,119	1,252,100	1,252,100	Contracted services	1,169,100	(7%)
180,207	461,031	546,800	546,800	Capital Outlay	764,400	40%
1,352,015	1,832,715	2,519,400	2,519,400	<b>Total Expenditures</b>	<b>2,795,500</b>	11%

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

### **BUDGET HIGHLIGHTS:**

Expand team by one FTE; upgrade computers Village wide

### **RESPONSIBILITIES:**

- 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.
- 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.

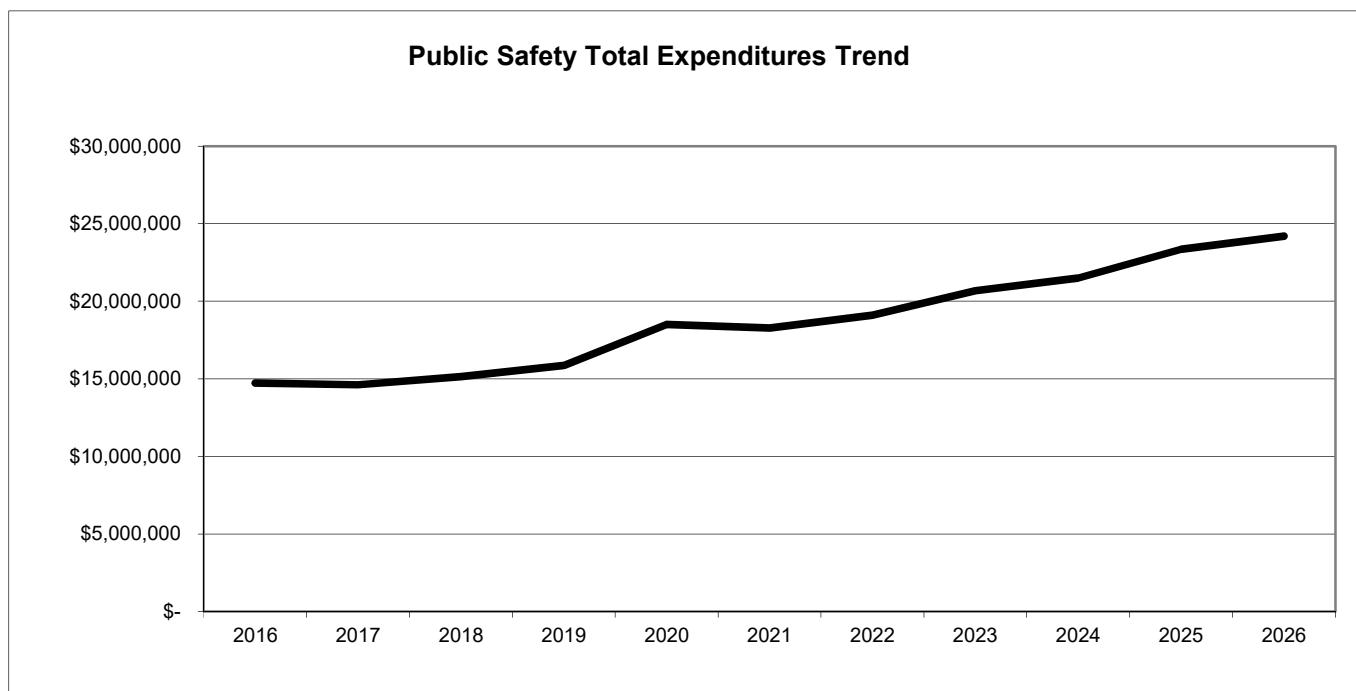
#### Primary costs:

- 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]

2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	EXPENDITURES	2026 BUDGET	% Change
10,830,296	11,364,147	12,488,300	12,488,300	Police	13,240,300	6%
8,209,935	8,492,176	9,217,900	9,217,900	Fire	9,315,200	1%
1,573,861	1,573,861	1,574,000	1,574,000	Public Fire Protection (Hydrant Rental)	1,574,000	-
36,972	37,427	40,300	40,300	Weed Control	38,400	(5%)
6,690	18,349	12,500	12,500	Emergency Government	18,000	44%
10,464	9,850	12,400	12,400	Other Protection Services	12,400	-
20,668,218	21,495,810	23,345,400	23,345,400	<b>Total Expenditures</b>	<b>24,198,300</b>	4%
67%	66%	61%	61%	% of total operating expenditures	62%	

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 )

2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	EXPENDITURES	2026 BUDGET	% Change
10,092,962	10,290,727	11,282,000	11,282,000	Personnel*	<b>12,124,000</b>	7%
364,966	589,503	981,300	981,300	Other Operating	<b>896,000</b>	(9%)
61,287	119,015	129,000	129,000	Contracted services	<b>124,300</b>	(4%)
311,081	364,902	96,000	96,000	Capital Outlay	<b>96,000</b>	-
10,830,296	11,364,147	12,488,300	12,488,300	<b>Total Expenditures</b>	<b>13,240,300</b>	6%

### **BUDGET HIGHLIGHTS:**

Two additional officers, retirement payouts

### **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)

2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	EXPENDITURES	2026 BUDGET	% Change
6,460,716	6,645,662	7,514,500	7,514,500	Personnel	<b>7,727,500</b>	3%
1,064,591	1,505,752	1,079,600	1,079,600	Other Operating	<b>1,027,500</b>	(5%)
223,945	202,496	267,300	267,300	Contracted services	<b>276,200</b>	3%
460,683	138,266	356,500	356,500	Capital Outlay	<b>284,000</b>	(20%)
8,209,935	8,492,176	9,217,900	9,217,900	<b>Total Expenditures</b>	<b>9,315,200</b>	1%

### **BUDGET HIGHLIGHTS:**

No significant changes from prior year.

### **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.

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.

#### **EMS:**

Perform emergency medical services for Menomonee Falls residents.

Initiate and maintain all records relative to emergency medical service.

Maintain current state certification for all Emergency Medical Technicians.

## 230 (FIRE PROTECTION SERVICES)

2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	EXPENDITURES	2026 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)

2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	EXPENDITURES	2026 Budget	% Change
35,470	35,791	37,300	37,300	Personnel	37,300	-
-	-	100	100	Other Operating	100	-
1,502	1,636	2,900	2,900	Contracted services	1,000	(66%)
36,972	37,427	40,300	40,300	<b>Total Expenditures</b>	<b>38,400</b>	(5%)

### **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.
- Fees for weed cutting are intended to fully reimburse our costs and are periodically reviewed.

## 280 (EMERGENCY GOVERNMENT)

2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	EXPENDITURES	2026 BUDGET	% Change
6,690	18,349	12,500	12,500	Other Operating	18,000	44%

### **BUDGET HIGHLIGHTS:**

No significant changes from prior year.

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

## 290 (OTHER PROTECTION SERVICES)

2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	EXPENDITURES	2026 BUDGET	% Change
894	280	2,500	2,500	Other Operating	2,500	-
9,570	9,570	9,900	9,900	Contracted services	9,900	-
10,464	9,850	12,400	12,400	<b>Total Expenditures</b>	<b>12,400</b>	<b>-</b>

### **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.

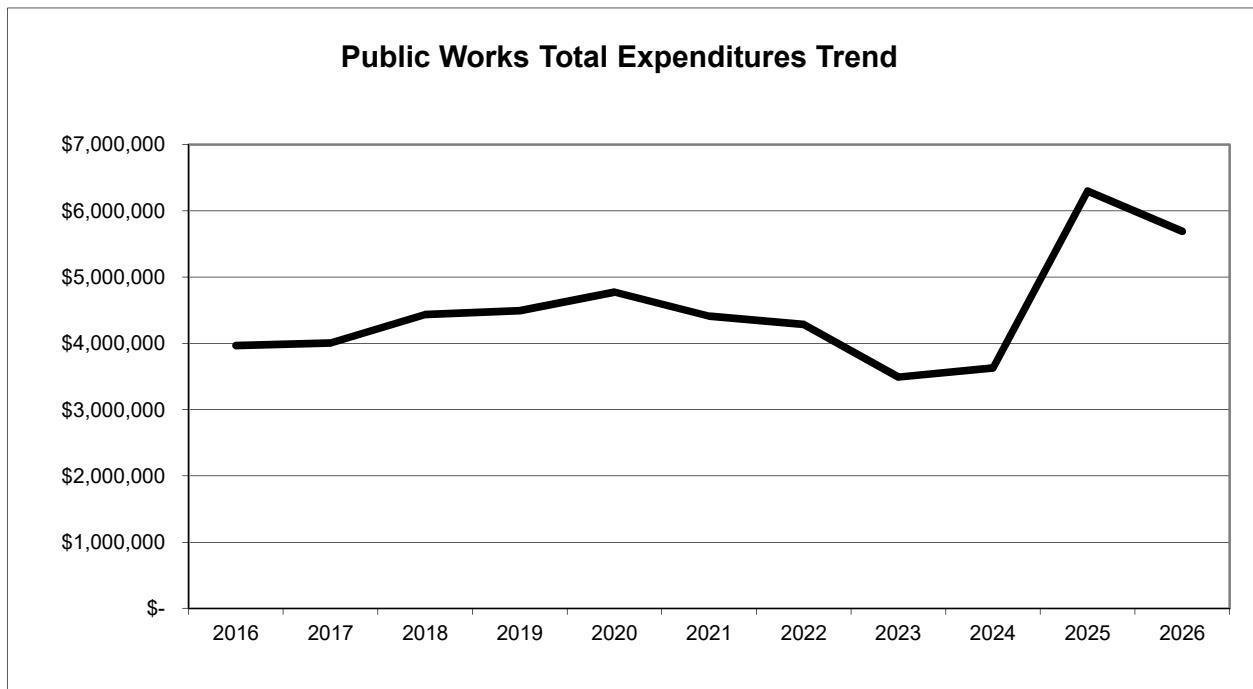
The Police and Fire Commission is organized under Wisconsin Statute 62.13, consisting of five (5) members appointed by the Village President.

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]

2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	EXPENDITURES	2026 BUDGET	% Change
2,610,493	2,640,720	5,312,500	5,312,500	Street Maintenance	4,841,000	(9%)
645,260	718,021	764,500	764,500	Equipment Maintenance	626,500	(18%)
234,338	268,394	221,500	221,500	Municipal Garages	222,000	-
3,490,091	3,627,135	6,298,500	6,298,500	<b>Total Expenditures</b>		5,689,500
11%	11%	17%	17%	% of total operating expenditures		15%

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)

2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	EXPENDITURES	2026 BUDGET	% Change
1,534,657	1,589,183	1,399,000	1,399,000	Personnel*	1,353,000	(3%)
1,221,571	1,188,677	3,785,000	3,785,000	Other Operating	3,014,500	(20%)
69,871	43,892	95,000	95,000	Contracted services	80,000	(16%)
207,975	250,948	393,500	393,500	Capital Outlay	393,500	-
(423,581)	(431,980)	(360,000)	(360,000)	Transfer to Storm Water Ut.	-	(100%)
2,610,493	2,640,720	5,312,500	5,312,500	<b>Total Expenditures</b>	<b>4,841,000</b>	(9%)

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

### **BUDGET HIGHLIGHTS:**

Decrease in expenditures primarily due to a reduced transfer to the Capital Projects Fund (SAFER levy). Additionally, revised payroll allocations have eliminated the need for a transfer to the Storm Utility.

### **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)

2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	EXPENDITURES	2026 BUDGET	% Change
408,152	422,409	487,000	487,000	Personnel*	348,000	(29%)
206,758	270,638	247,500	247,500	Other Operating	248,500	-
30,350	24,974	30,000	30,000	Contracted services	30,000	-
645,260	718,021	764,500	764,500	<b>Total Expenditures</b>	<b>626,500</b>	(18%)

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

### **BUDGET HIGHLIGHTS:**

Personnel cost decrease due to reallocation of Mechanic position

### **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)

2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	EXPENDITURES	2026 BUDGET	% Change
203,472	229,003	181,500	181,500	Other Operating	182,000	-
30,866	39,391	40,000	40,000	Contracted services	40,000	-
234,338	268,394	221,500	221,500	<b>Total Expenditures</b>	<b>222,000</b>	-

### **BUDGET HIGHLIGHTS:**

No significant changes from prior year.

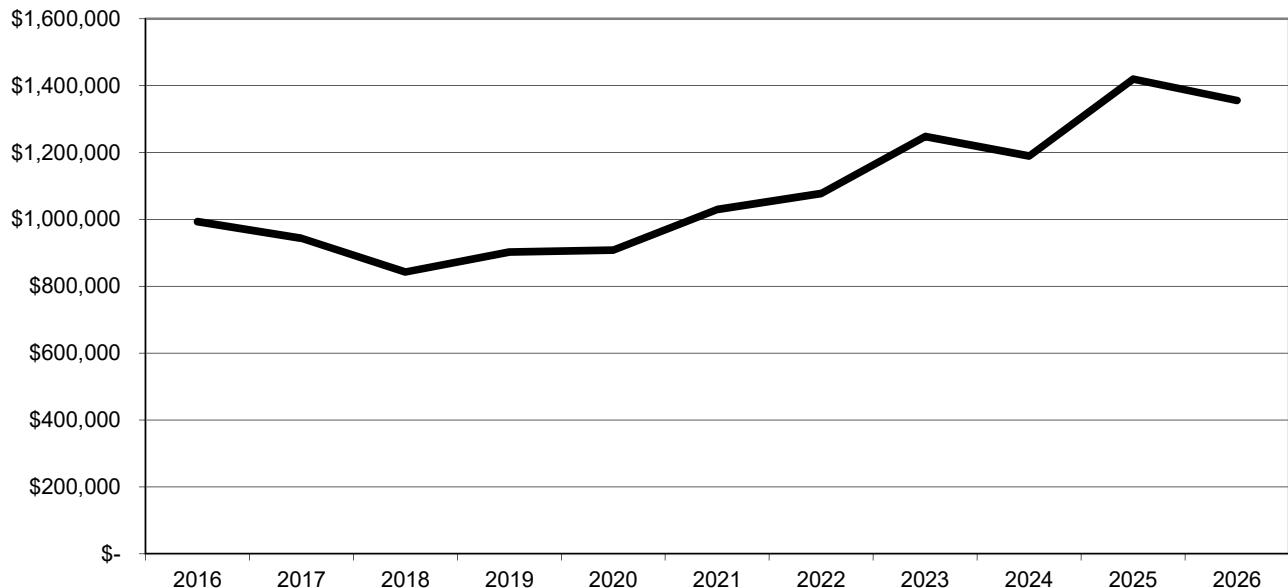
### **RESPONSIBILITIES:**

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 SUMMARY]

2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	EXPENDITURES	2026 BUDGET	% Change
186,604	224,818	223,000	223,000	Community Life	223,500	-
46,711	16,302	30,200	30,200	Old Falls Village	30,200	-
998,749	918,985	1,141,500	1,141,500	Park Operations	1,059,800	(7%)
15,822	29,424	24,800	24,800	Park Projects	42,800	73%
1,247,886	1,189,529	1,419,500	1,419,500	<b>Total Expenditures</b>	<b>1,356,300</b>	(4%)
4%	4%	4%	4%	% of total operating expenditures	3%	

### Culture and Recreation Total Expenditure Trend



## 180 (COMMUNITY LIFE)

2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	EXPENDITURES	2026 BUDGET	% Change
186,604	224,818	223,000	223,000	Other Operating	223,500	-

### **BUDGET HIGHLIGHTS:**

Includes Cable Access Contract costs.

## 582 (HISTORICAL SOCIETY AND MUSEUM)

2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	EXPENDITURES	2026 BUDGET	% CHANGE
46,711	16,302	30,200	30,200	Other Operating	30,200	-

### **BUDGET HIGHLIGHTS:**

No significant 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)

2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	EXPENDITURES	2026 BUDGET	% Change
538,750	501,402	624,000	624,000	Personnel	558,000	(11%)
190,924	169,203	247,500	247,500	Other Operating	241,800	(2%)
269,075	248,380	270,000	270,000	Contracted services	260,000	(4%)
998,749	918,985	1,141,500	1,141,500	<b>Total Expenditures</b>	<b>1,059,800</b>	(7%)

### **BUDGET HIGHLIGHTS:**

Personnel decrease due to department realignment.

### **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.  
 Organize, prepare site and coordinate use for permit system, including picnics and tournaments.  
 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, soccer fields and horse shoe pits in Village park.  
 Repair and maintain all small engines for the Village.  
 Maintain detention ponds, bike trails, new subdivision boulevards and right of ways.  
 Plant and maintain all Village flower and shrub beds.  
 Remove bee, wasp, hornet nests and diseased animals from public properties.  
 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)

2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	EXPENDITURES	2026 BUDGET	% Change
15,822	29,424	24,800	24,800	Other Operating	42,800	73%

### **BUDGET HIGHLIGHTS:**

Addition of Aero Park, Village Park tree maintenance plan design

### **RESPONSIBILITIES:**

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

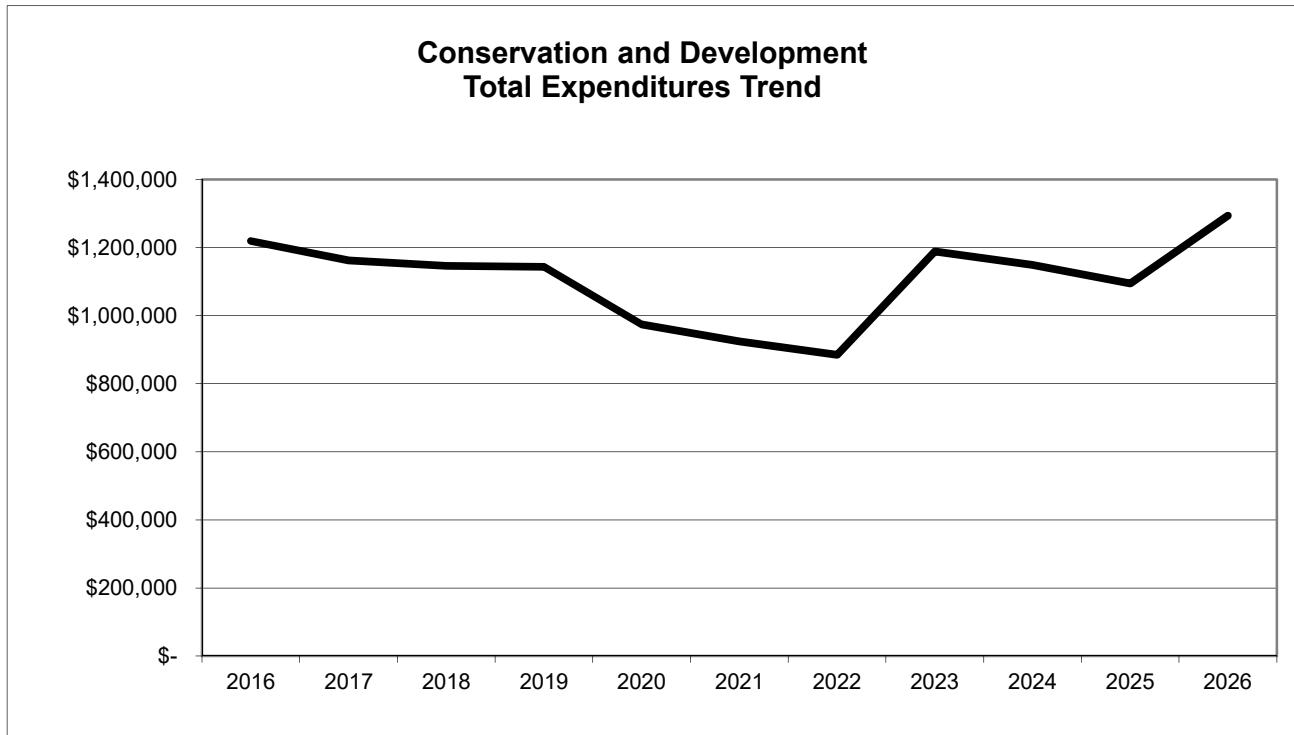
Responsibilities include maintenance / improvements of the following:

Village Park  
Aero 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  
John Taylor  
Kiwanis Park  
Maple Road  
Tower Hill  
Com Forest  
Tamarack Swamp

## [CONSERVATION AND DEVELOPMENT SUMMARY]

2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	EXPENDITURES	2026 BUDGET	% Change
42,649	42,328	41,000	41,000	Community Dev Authority (CDA)	40,500	(1%)
68,862	34,263	184,000	184,000	Engineering Services	165,600	(10%)
658,537	739,281	541,300	541,300	Zoning and Building Inspections	769,300	42%
418,211	332,973	327,700	327,700	Planning	318,000	(3%)
1,188,259	1,148,845	1,094,000	1,094,000	<b>Total Expenditures</b>	<b>1,293,400</b>	18%
4%	4%	3%	3%	% of total operating expenditures	3%	

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



## 750 (COMMUNITY DEVELOPMENT AUTHORITY (CDA))

2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	EXPENDITURES	2026 BUDGET	% CHANGE
40,780	40,459	39,000	39,000	Personnel	38,500	(1%)
1,869	1,869	2,000	2,000	Other Operating	2,000	-
42,649	42,328	41,000	41,000	<b>Total Expenditures</b>	<b>40,500</b>	<b>(1%)</b>

### **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)

2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	EXPENDITURES	2026 BUDGET	% CHANGE
475,218	439,376	580,500	580,500	Personnel*	<b>616,000</b>	6%
12,724	9,096	68,900	68,900	Other Operating	<b>15,000</b>	(78%)
30,008	35,510	15,000	15,000	Contracted services	<b>15,000</b>	-
5,000	5,000	6,300	6,300	Capital Outlay	<b>6,300</b>	-
(240,229)	(175,662)	(245,000)	(245,000)	Less charged to developers & projects	<b>(245,000)</b>	-
(4,376)	(8,035)	(16,700)	(16,700)	Less charged to TIDs	<b>(16,700)</b>	-
(209,483)	(271,022)	(225,000)	(225,000)	Less charged to utilities	<b>(225,000)</b>	-
68,862	34,263	184,000	184,000	<b>Total Expenditures</b>	<b>165,600</b>	(10%)

### **BUDGET HIGHLIGHTS:**

Costs charged to developers and projects, TIDs and Utilities vary year to year based on engineering services provided and current projects.

### **RESPONSIBILITIES:**

Provide engineering support service to all other functions and departments of the Village.  
 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 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)

2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	EXPENDITURES	2026 BUDGET	% CHANGE
236,135	234,588	241,000	241,000	Personnel*	350,000	45%
7,924	10,690	9,800	9,800	Other Operating	8,800	(10%)
414,478	494,003	290,500	290,500	Contracted services	410,500	41%
658,537	739,281	541,300	541,300	<b>Total Expenditures</b>	<b>769,300</b>	42%

### **BUDGET HIGHLIGHTS:**

Personnel increase due to department realignment; contracted services increase due to Building Inspector expenses.

### **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)

2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	EXPENDITURES	2026 BUDGET	% CHANGE
353,294	280,000	259,500	259,500	Personnel	277,300	7%
3,256	3,641	18,200	18,200	Other Operating	10,700	(41%)
418,211	332,973	327,700	327,700	<b>Total Expenditures</b>	<b>318,000</b>	(3%)

### **BUDGET HIGHLIGHTS:**

Personnel increase due to department realignment.

### **RESPONSIBILITIES:**

Administer the Municipal Code in a manner that encourages new development while protecting the interest of the public.

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]

2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	EXPENDITURES	2026 BUDGET	% Change
-	3,500,000	-	-	Non-Operating Expenditures	-	-

## 910 (NON-OPERATING EXPENDITURES)

2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	EXPENDITURES	2026 BUDGET	% Change
-	3,000,000	-	-	Transfer to Capital Projects Fund	-	-
-	500,000	-	-	Transfer Surplus to Muni-Facilities Fund	-	-
-	3,500,000	-	-	<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 5.1</b>
<b>Debt Service Fund</b>	<b>Page 5.4</b>
<b>Municipal Facilities &amp; Equipment Fund</b>	<b>Page 5.5</b>



## Funds 220 & 221

### LIBRARY OPERATIONS & BUILDING MAINTENANCE (Combined)

#### SUMMARY:

2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	REVENUES	2026 BUDGET	% Change
2,008,000	2,025,000	2,112,900	2,112,900	Real estate/personnel prop taxes	<b>1,812,900</b>	(14%)
205,737	311,671	206,400	206,400	Other revenues	<b>237,400</b>	15%
2,213,737	2,336,671	2,319,300	2,319,300	<b>Total Revenues</b>	<b>2,050,300</b>	(12%)

2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	EXPENDITURES	2026 BUDGET	% Change
1,796,378	1,927,707	1,969,500	1,969,500	Operating expenditures	<b>2,050,300</b>	4%
301,684	596,914	349,800	349,800	Building maintenance	-	(100%)
2,098,062	2,524,621	2,319,300	2,319,300	<b>Total Expenditures</b>	<b>2,050,300</b>	(12%)

115,675	(187,950)	-	-	<b>Revenues less expenditures</b>	-
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#### NON-OPERATING ITEMS:

-	150,000	-	-	Transfer from Muni Facilities	-	-
115,675	(37,950)	-	-	<b>Net increase (decrease)</b>	-	-

1,085,453	1,201,128	1,163,178	1,163,178	Fund balance, beginning	<b>1,163,178</b>	
1,201,128	1,163,178	1,163,178	1,163,178	<b>Fund balance, ending</b>	<b>1,163,178</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)

2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	REVENUES	2026 BUDGET	% Change
1,713,000	1,711,000	1,791,100	1,791,100	Property taxes	1,812,900	1%
79,365	94,944	87,200	87,200	Intergovernmental	99,400	14%
15,153	17,558	16,200	16,200	Public charges for services	22,200	37%
46,958	117,883	41,300	41,300	Interest earnings	58,100	41%
36,552	39,589	33,700	33,700	Other miscellaneous revenues	57,700	71%
1,891,028	1,980,974	1,969,500	1,969,500	<b>Total revenues</b>	<b>2,050,300</b>	4%

2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	EXPENDITURES	2026 BUDGET	% Change
1,354,932	1,381,405	1,496,000	1,496,000	Salaries/benefits	1,356,000	(9%)
221,411	222,684	225,300	225,300	Library Materials	220,500	(2%)
32,226	30,765	25,700	25,700	Public Services	18,300	(29%)
5,829	4,829	5,600	5,600	Training	2,600	(54%)
25,345	29,743	30,800	30,800	Materials and supplies	21,600	(30%)
3,231	2,764	3,100	3,100	Repairs/maintenance eq.	40,300	1,200%
6,246	6,832	6,700	6,700	Rentals	6,700	-
33,110	123,205	43,800	43,800	Property and equipment	-	(100%)
3,258	3,314	3,300	3,300	Utilities	153,300	4,545%
85,555	93,767	102,300	102,300	Contractual services	204,100	100%
25,235	28,399	26,900	26,900	Property insurance	26,900	-
1,796,378	1,927,707	1,969,500	1,969,500	<b>Total expenditures</b>	<b>2,050,300</b>	4%
94,650	53,267	-	-	<b>Revenues less expenditures</b>	-	

599,774	694,424	747,691	747,691	Fund balance, beginning	747,691
694,424	747,691	747,691	747,691	<b>Fund balance, ending</b>	<b>747,691</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)

2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	REVENUES	2026 BUDGET	% Change
295,000	314,000	321,800	321,800	Property taxes	-	(100%)
27,709	41,697	28,000	28,000	Interest earnings	-	(100%)
322,709	355,697	349,800	349,800	<b>Total revenues</b>	-	(100%)

2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	EXPENDITURES	2026 BUDGET	% Change
47,972	52,106	52,700	52,700	Salaries/benefits	-	(100%)
5,057	5,156	5,100	5,100	Materials and supplies	-	(100%)
23,802	311,586	40,000	40,000	Repairs/maintenance equipment	-	(100%)
138,205	134,200	143,600	143,600	Utilities	-	(100%)
86,648	93,866	108,400	108,400	Contractual services	-	(100%)
301,684	596,914	349,800	349,800	<b>Total expenditures</b>	-	(100%)

21,025	(241,217)	-	-	<b>Revenues less expenditures</b>	-
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### NON-OPERATING ITEMS:

-	150,000	-	-	Transfer from Muni Facilities	-	-
21,025	(91,217)	-	-	<b>Net increase (decrease)</b>	-	-

485,679	506,704	415,487	415,487	<b>Fund balance, beginning</b>	<b>415,487</b>
506,704	415,487	415,487	415,487	<b>Fund balance, ending</b>	<b>415,487</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.

### **BUDGET HIGHLIGHTS:**

Effective January 2026, the Library Operations Fund and the Library Building Maintenance Fund will be consolidated into a single fund.

## FUND 500 (DEBT SERVICE)

2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	REVENUES	2026 BUDGET	% Change
2,525,000	2,525,000	3,456,000	3,456,000	Property Tax Levy for Debt Service	<b>3,756,000</b>	9%
14,553	47,114	10,800	10,800	Interest earnings	<b>38,900</b>	260%
-	550,000	-	-	Miscellaneous revenue	-	-
<b>Transfers in from:</b>						
379,204	359,060	618,000	618,000	Special Revenue - Impact Fees	<b>498,000</b>	(19%)
94,396	107,693	130,000	130,000	Tourism Commission	<b>232,000</b>	78%
2,290,672	1,863,485	1,708,200	1,708,200	Municipal Facilities/Equipment	<b>2,111,000</b>	24%
98,950	133,118	-	-	Capital Projects Fund	-	-
963,823	1,173,748	1,188,000	1,188,000	TID #6 - Main Street	<b>1,200,000</b>	1%
2,024,393	1,970,412	8,616,000	8,616,000	TID #8 - Falls Parkway	<b>1,697,000</b>	(80%)
67,345	62,650	61,000	61,000	TID #9 - Village Centre / Appleton	<b>60,000</b>	(2%)
576,462	585,268	945,000	945,000	TID #10 - Woodland Prime	<b>1,432,000</b>	52%
51,243	55,383	59,000	59,000	TID #11 - Wacker Neuson	<b>58,000</b>	(2%)
283,543	277,570	272,000	272,000	TID #12 - Lilly Rd Industrial	<b>275,000</b>	1%
154,575	152,425	150,000	150,000	TID #13 - Flint Drive	<b>148,000</b>	(1%)
4,755	9,407	13,000	13,000	TID #14 - Glenroy	<b>13,000</b>	-
9,528,914	9,872,333	17,227,000	17,227,000	<b>Total Revenues</b>	<b>11,518,900</b>	(33%)
2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	EXPENDITURES	2026 BUDGET	% Change
7,255,000	7,325,000	15,255,000	15,255,000	Bond Principal payments	<b>8,895,000</b>	(42%)
2,128,763	1,950,696	1,972,000	1,972,000	Bond Interest payments	<b>2,507,100</b>	27%
9,383,763	9,275,696	17,227,000	17,227,000	<b>Total Expenditures</b>	<b>11,402,100</b>	(34%)
145,151	596,637	-	-	<b>Net increase (decrease)</b>	<b>116,800</b>	
1,247	146,398	743,035	743,035	<b>Fund Balance, beginning</b>	<b>743,035</b>	
146,398	743,035	743,035	743,035	<b>Fund Balance, end of year</b>	<b>859,835</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)

2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	REVENUES	2026 BUDGET	% Change
2,441,831	3,212,621	2,590,000	2,590,000	Landfill tipping fees	2,668,000	3%
100,687	16,140	-	-	Intergovernmental revenues	-	-
287,246	433,434	261,100	261,100	Interest earnings	224,700	(14%)
-	4,668,436	-	-	Bond proceeds	-	-
22,680	70,039	50,000	50,000	Miscellaneous	50,000	-
2,852,444	8,400,670	2,901,100	2,901,100	<b>Total Revenue</b>	<b>2,942,700</b>	1%

### EXPENDITURES:

22,923	42,222	40,000	40,000	Cap Outlay - General government	15,000	(63%)
1,129,933	2,972,358	-	402,000	Cap Outlay - Public Safety	60,000	N/A
1,430,394	654,815	445,000	445,000	Cap Outlay - Public Works	100,000	(78%)
2,312	31,600	-	-	Cap Outlay - Culture & Recreation	200,000	N/A
2,585,562	3,700,995	485,000	887,000	<b>Total Capital Outlay</b>	<b>375,000</b>	(23%)

172,753	109,062	-	-	Contracted services	-	-
683	59,090	-	-	Interest and fiscal charges	-	-
2,758,998	3,869,147	485,000	887,000	<b>Total Expenditures</b>	<b>375,000</b>	(23%)

93,446	4,531,523	2,416,100	2,014,100	<b>Net increase (decrease)</b>	<b>2,567,700</b>
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### NON-OPERATING ITEMS:

799,279	775,000	-	-	Fire Impact Fee Reimb (Fund 200)	-	-
382,000	425,000	800,000	800,000	Gen Fund equip loan repayments	727,500	(9%)
-	500,000	-	-	Surplus Transfer from General Fund	-	-
-	(61,088)	(500,000)	(500,000)	Transfer to General Fund	-	(100%)
-	(150,000)	-	-	Transfer to Library Fund	-	-
(2,290,677)	(1,863,487)	(1,708,200)	(1,708,200)	Transfer to Debt Service Fund	(2,111,100)	24%
(1,015,952)	4,156,948	1,007,900	605,900	<b>Net increase (decrease)</b>	<b>1,184,100</b>	
6,918,452	5,902,500	10,059,448	10,059,448	Fund Balance, beginning of year	10,665,348	
5,902,500	10,059,448	11,067,348	10,665,348	<b>Fund Balance, end of year</b>	<b>11,849,448</b>	

#### **The 2026 Budget provides for the following capital outlay:**

Public Works	Loader Mount Snow Blower	\$ 325,000
Public Works	10yd Dump - Plow/Wing/Sander	315,000
Public Works	5yd Dump - Plow/Wing/Sander	282,000
Public Works	F350 Pickup	80,000
Public Works	72" Zero Turn Mower	20,000
Fire Department	Ambulance	405,000
Library	First floor carpeting and painting	200,000
		<b>\$ 1,627,000</b>

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

#### **Revolving Loan Payments from General Fund:**

Public Works	\$ 388,500
Fire Department	274,000
Police	60,000
Engineering	5,000
	<b>\$ 727,500</b>



# **Chapter 6**

## **ENTERPRISE FUND BUDGETS**

<b>RISK MANAGEMENT</b>	<b>Page 6.1</b>
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<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)

2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE		2026 BUDGET	% Change
				<b>REVENUES:</b>		
14,685	16,535	16,000	16,000	Investment earnings	13,400	(16%)
17,451	17,347	17,000	17,000	Dividend on CVMIC investment	8,500	(50%)
32,136	33,882	33,000	33,000	<b>Total operating revenues</b>	21,900	(34%)
<b>EXPENSES:</b>						
48,992	50,090	52,000	52,000	Insurance premiums	54,000	4%
(96,893)	-	15,000	15,000	Claims and deductibles paid	-	(100%)
-	(18,455)	35,000	35,000	Contracted services	25,000	(29%)
(47,901)	31,635	102,000	102,000	<b>Total operating expenses</b>	79,000	(23%)
80,037	2,247	(69,000)	(69,000)	<b>NET INCOME (LOSS)</b>	(57,100)	(17%)
264,833	344,870	347,117	347,117	Net assets, beginning of year	278,117	
344,870	347,117	278,117	278,117	Net assets, end of year	221,017	

### 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.

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

## FUND 720 (WATER UTILITY)

2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE		2026 BUDGET	% Change
<b>OPERATING REVENUES:</b>						
5,775,586	5,602,788	6,042,200	6,042,200	Charges to customers for services	<b>5,693,200</b>	(6%)
1,573,861	1,573,861	1,574,000	1,574,000	Hydrant Rental charged to Village	<b>1,574,000</b>	-
7,805	9,125	8,000	8,000	Other Revenue	<b>8,000</b>	-
7,357,252	7,185,774	7,624,200	7,624,200	Subtotal operating revenues	<b>7,275,200</b>	(5%)
<b>OPERATING EXPENSES:</b>						
2,105,756	2,126,067	2,025,000	2,025,000	Source of Supply	<b>2,225,000</b>	10%
410,922	390,001	448,000	448,000	Pumping	<b>481,500</b>	7%
149,636	135,063	181,500	181,500	Water Treatment	<b>189,500</b>	4%
328,223	222,075	350,500	350,500	Transmission & Distribution	<b>441,500</b>	26%
209,897	235,362	222,000	222,000	Billing & collections	<b>293,000</b>	32%
1,907,166	1,530,688	1,440,900	1,440,900	Administration & General	<b>1,651,000</b>	15%
2,128,325	2,235,245	2,250,000	2,250,000	Depreciation	<b>2,610,000</b>	16%
7,239,925	6,874,501	6,917,900	6,917,900	Subtotal operating expenses	<b>7,891,500</b>	14%
117,327	311,273	706,300	706,300	<b>OPERATING INCOME / (LOSS)</b>	<b>(616,300)</b>	(187%)
<b>NON-OPERATING ITEMS:</b>						
727,165	885,205	728,000	728,000	Interest earnings	<b>464,000</b>	(36%)
449,956	851,697	725,000	725,000	Impact fees	<b>600,000</b>	(17%)
(65,017)	843,351	15,200	15,200	Miscellaneous	<b>17,600</b>	16%
76,795	274,434	285,000	285,000	Lease revenue	<b>300,000</b>	5%
34,414	47,691	30,000	30,000	Amortization of debt premium	<b>30,000</b>	-
(304,920)	(470,815)	(565,000)	(565,000)	Interest expense on long-term debt	<b>(812,000)</b>	44%
(83,423)	(72,322)	(2,500)	(2,500)	Other fiscal charges	<b>(72,500)</b>	2,800%
834,970	2,359,241	1,215,700	1,215,700	<b>NET NON-OPERATING ITEMS</b>	<b>527,100</b>	(57%)
(1,062,218)	(1,151,928)	(1,100,000)	(1,100,000)	Transfers to governmental funds - PILOT	<b>(1,200,000)</b>	9%
985,211	10,964	-	-	Transfers from other funds	-	-
3,129,897	663,566	-	-	Capital contributions	-	-
4,005,187	2,193,116	822,000	822,000	<b>NET INCOME / (LOSS)</b>	<b>(1,289,200)</b>	(257%)
75,695,222	79,700,409	81,893,525	81,893,525	<b>Net Assets, beginning of year</b>	<b>82,715,525</b>	1%
79,700,409	81,893,525	82,715,525	82,715,525	<b>Net Assets, end of year</b>	<b>81,426,325</b>	(2%)

### BUDGETED FIXED ASSET PURCHASES

Telecom Equip	\$ 253,200
Other Pumping Equipment	150,000
Meters	138,500
Electric Pumping Equip	105,000
Water Treatment Equip	60,000
Wells/Springs	60,000
Distribution Mains	60,000
Structural Improvements	53,000
Computer Software	30,000
Telemetering Equipment	13,000
Hydrant replacements	10,000
Office, Lab & Garage Equip	8,500
	<hr/> <b>\$ 941,200</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 200 miles of mains and approximately 3,200 hydrants.  
Five wells ranging from 58 feet to 1,750 feet in depth.  
Six reservoirs with capacities ranging from 200,000 to 1,300,000 gallons.  
Three elevated tanks with capacities ranging from 250,000 to 1,000,000 gallons.  
One standpipe with a capacity of 1,000,000 gallons.

## FUND 730 (SEWER UTILITY)

2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE		2026 BUDGET	% Change
<b>OPERATING REVENUES:</b>						
10,072,961	10,685,620	9,796,000	9,796,000	Charges to customers for services	<b>9,514,000</b>	(3%)
<b>OPERATING EXPENSES:</b>						
2,001,645	1,264,655	2,099,400	2,099,400	VMF-Operations & Maintenance	<b>2,007,800</b>	(4%)
2,953,386	3,375,371	3,352,000	3,352,000	Sewage Treatment - User Charge	<b>3,700,600</b>	10%
5,000,537	5,970,321	5,296,000	5,296,000	Sewage Treatment - Capital Charge	<b>4,200,000</b>	(21%)
1,572,818	1,556,019	1,600,000	1,600,000	Depreciation	<b>1,710,000</b>	7%
11,528,386	12,166,366	12,347,400	12,347,400	Subtotal operating expenses	<b>11,618,400</b>	(6%)
(1,455,425)	(1,480,746)	(2,551,400)	(2,551,400)	<b>OPERATING INCOME / (LOSS)</b>	<b>(2,104,400)</b>	(18%)
<b>NON-OPERATING ITEMS:</b>						
30,731	48,312	500,000	500,000	Interest earnings	<b>437,000</b>	(13%)
370,937	795,992	520,000	520,000	Impact fees	<b>520,000</b>	-
622,346	-	-	-	Grant revenues	-	-
159,308	(31,716)	-	-	Other revenues	-	-
(12,978)	(10,125)	(8,000)	(8,000)	Interest on long-term debt	<b>(4,600)</b>	(43%)
(283)	(283)	-	-	Other fiscal charges	-	-
1,170,061	802,180	1,012,000	1,012,000	<b>NET NON-OPERATING ITEMS</b>	<b>952,400</b>	(6%)
3,581,230	577,646	-	-	Capital contributions	-	-
3,295,866	(100,920)	(1,539,400)	(1,539,400)	<b>NET INCOME / (LOSS)</b>	<b>(1,152,000)</b>	(25%)
63,247,219	66,543,085	66,442,165	66,442,165	<b>NET ASSETS, BEGINNING OF YEAR</b>	<b>64,902,765</b>	(2%)
66,543,085	66,442,165	64,902,765	64,902,765	<b>NET ASSETS, END OF YEAR</b>	<b>63,750,765</b>	(2%)

### BUDGETED CAPITAL OUTLAY

Mains	\$ 219,000
Manholes	80,000
Lift Stations	70,500
Computer Software	30,000
	<b>\$ 399,500</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  
Nine 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)

2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE		2026 BUDGET	% Change
				<b>OPERATING REVENUES</b>		
931,000	-	-	-	RE/Personal property taxes	-	-
-	2,029,665	2,206,500	2,206,500	Charges to customers for services	<b>2,027,000</b>	(8%)
60,747	92,195	50,500	50,500	Licenses and permits	<b>64,000</b>	27%
991,747	2,121,860	2,257,000	2,257,000	<b>Total operating revenues</b>	<b>2,091,000</b>	(7%)
<b>OPERATING EXPENSES:</b>						
347,158	364,237	619,000	619,000	Salaries/Benefits	<b>705,000</b>	14%
423,581	431,980	360,000	360,000	Wage/Benefit Transfers - DPW	-	(100%)
228,601	211,824	248,800	248,800	Other operating expenses	<b>252,200</b>	1%
853,829	883,740	925,000	925,000	Depreciation	<b>1,035,000</b>	12%
1,853,169	1,891,781	2,152,800	2,152,800	<b>Total operating expenses</b>	<b>1,992,200</b>	(7%)
(861,422)	230,079	104,200	104,200	<b>NET OPERATING LOSS</b>	<b>98,800</b>	(5%)
<b>NON-OPERATING ITEMS:</b>						
7,373	27,041	3,100	3,100	Interest earnings	<b>8,000</b>	158%
-	85,000	-	-	Grant revenues	-	-
500	500	500	500	Miscellaneous revenues	<b>500</b>	-
64,799	-	-	-	Transfer from other funds	-	-
(283)	(9,416)	(500)	(500)	Bond expenses	<b>(500)</b>	-
(160,467)	(225,252)	(218,000)	(218,000)	Interest expense	<b>(360,300)</b>	65%
(88,078)	(122,127)	(214,900)	(214,900)	<b>NET NON-OPERATING ITEMS</b>	<b>(352,300)</b>	64%
2,640,872	609,744	-	-	Capital contributions	-	-
1,691,372	717,696	(110,700)	(110,700)	<b>NET INCOME / (LOSS)</b>	<b>(253,500)</b>	129%
30,273,372	31,964,744	32,682,440	32,682,440	Net assets, beginning of year	<b>32,571,740</b>	
31,964,744	32,682,440	32,571,740	32,571,740	Net assets, end of year	<b>32,318,240</b>	

### **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.

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)

2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	REVENUES	2026 BUDGET	% CHANGE
2,165,211	2,248,372	2,318,000	2,318,000	Refuse collection fee	<b>2,387,500</b>	3%
80,181	80,385	80,000	80,000	Recycling State aids	<b>80,000</b>	-
9,724	11,068	9,500	9,500	Sales of recycling carts	<b>10,500</b>	11%
32,148	135,985	19,700	19,700	Interest Earnings	<b>20,400</b>	4%
2,287,264	2,475,810	2,427,200	2,427,200	<b>Total revenues</b>	<b>2,498,400</b>	3%

2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	EXPENDITURES	2026 BUDGET	% CHANGE
1,573,734	1,636,498	1,680,000	1,680,000	Garbage collection contract	<b>1,705,000</b>	1%
1,573,734	1,636,498	1,680,000	1,680,000	<b>Sub-total garbage collection</b>	<b>1,705,000</b>	1%
596,983	619,279	638,000	638,000	Recycling collection contract	<b>650,000</b>	2%
16,727	60,354	35,000	35,000	Spring brush pick-up	<b>50,000</b>	43%
7,856	6,738	6,000	6,000	Household hazardous materials	<b>6,000</b>	-
34,068	15,661	36,000	36,000	General administrative expense	<b>25,000</b>	(31%)
655,634	702,032	715,000	715,000	<b>Sub-total recycling</b>	<b>731,000</b>	2%
2,229,368	2,338,530	2,395,000	2,395,000	<b>Total expenditures</b>	<b>2,436,000</b>	2%
57,896	137,280	32,200	32,200	<b>Net income (expense)</b>	<b>62,400</b>	

162,368	220,264	357,544	357,544	<b>Fund balance, beginning</b>	<b>389,744</b>	
220,264	357,544	389,744	389,744	<b>Fund balance, ending</b>	<b>452,144</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 **\$179.34** will be placed on the 2025 tax bill for 2026 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	2021 ACTIVITY	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY	2025 APPROVED BUDGET	2026 BUDGET WORKSHOP BUDGET
PROPERTY TAXES							
100-000-010-7000-0000	RE/PP TAXES	19,498,100	19,671,100	19,582,100	22,563,100	21,815,000	23,415,000
PROPERTY TAXES		19,498,100	19,671,100	19,582,100	22,563,100	21,815,000	23,415,000
FINES AND PENALTIES							
100-000-010-7001-0000	AGRI USE VALUE PENALTY				7,200		
100-000-200-7300-0000	COURT RECEIPTS	588,000	514,900	420,500	489,000	510,000	510,000
100-000-200-7310-0000	PARKING VIOLATIONS	53,700	52,100	43,900	36,100	45,000	45,000
100-000-200-7320-0000	IMPOUNDED DOGS	5,300	5,000	5,800	6,500	5,500	6,000
100-000-200-7330-0000	FALSE ALARMS PENALTIES	13,400	19,000	13,900	18,600	15,000	14,000
FINES AND PENALTIES		660,400	591,000	484,100	557,400	575,500	575,000
OTHER TAXES							
100-000-010-7003-0000	OMITTED TAXES	10,700	244,500				
100-000-010-7012-0000	INT-DELINQUENT TAXES	1,700	4,500	2,600	900	3,000	1,000
100-000-010-7020-0000	MOBILE HOME TAX VIL PORTION	2,900	2,600	2,600	2,000	2,500	2,500
100-000-010-7030-0000	HOTEL/MOTEL ROOM TAX	119,700	116,000	148,000	238,000	210,000	245,000
100-000-090-7692-0000	PILOT ON EXEMPT PROPERTY	51,500	84,700	56,200	51,000	55,000	53,000
OTHER TAXES		186,500	452,300	209,400	291,900	270,500	301,500
MISCELLANEOUS							
100-000-010-7004-0000	CHARGEBACK REVENUES			4,400	5,700		
100-000-010-7610-0000	INT-PAST DUE INVOICES	8,200	5,800	2,000	4,900	3,500	
100-000-010-7700-0000	MISC REVENUE	42,500	38,400	78,300	14,000	35,000	
100-000-010-7700-0010	COLLECTIONS REVENUE			3,800	7,200		
100-000-010-7705-0000	MISC DONATIONS	300					
100-000-010-7707-0000	MENO FALLS SCHOOL DIST RENTAL INCOME	44,200	44,200	800	47,900	54,300	
100-000-010-7711-0000	BILLBOARD AGREEMENT		28,800	261,200			
100-000-010-7712-0000	PROPERTY RENTAL - CABLE TV	7,300	7,500	7,700	8,500	7,900	8,100
100-000-010-7713-0000	TOWER LEASE AGREEMENTS	74,400	78,600	80,200	83,300	86,500	90,000
100-000-010-7713-0010	SODA AGREEMENT	1,200	800	300	400	300	300
100-000-010-7720-0000	SALE OF VILLAGE PROPERTY	(2,300)					
100-000-010-7750-0000	MISC RENTALS	8,200	4,700	28,400	5,900	5,500	5,000
100-000-010-7770-0000	INS.DIVIDENDS/AWARDS	105,600	121,100		82,000		
100-000-150-7780-0000	SETTLEMENTS-CLAIMS MISC.	21,200					
100-000-195-7780-0000	SETTLEMENTS-CLAIMS MISC.	21,700					
100-000-200-7422-0008	BLOOD ANALYSIS FEE	600	1,300	500	700	1,000	1,000
100-000-350-7725-0000	SCRAP METAL SALES	3,500	4,400	1,800	500	1,000	500
100-000-620-7705-0000	PARK DONATIONS	4,000	1,100				
100-000-790-7730-0000	PUBLICATION FEES	19,100	18,000	2,500	2,300	5,000	4,000
MISCELLANEOUS		359,700	354,700	471,900	263,300	200,000	108,900
INTERGOVERNMENTAL							
100-000-010-7100-0000	SHARED REVENUES	503,800	511,100	515,700	1,444,300	1,475,000	1,528,000
100-000-010-7100-0001	COMPUTER AID	659,500	659,500	659,500	659,500	659,500	659,500
100-000-010-7100-0003	PERSONAL PROPERTY AID	273,000	375,000	324,800	324,800	692,400	692,400
100-000-010-7100-0005	CABLE PROVIDER AID	100,700	100,700	100,700	100,700	100,700	100,700
100-000-010-7103-0000	GRANT REVENUES	7,000	7,000		22,400	7,000	7,000
100-000-010-7710-0000	CABLE TV REVENUES	382,700	396,600	371,600	355,800	385,000	355,000
100-000-195-7130-0000	GRANTS					100,000	
100-000-200-7130-0000	GRANTS - POLICE	12,400	4,300	17,200			
100-000-220-7050-0000	2% FIRE DUES	211,400	225,800	255,200	288,500	290,000	315,000
100-000-220-7130-0000	GRANTS - FIRE				549,800	1,600,000	1,333,000

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 100 GENERAL FUND

GL NUMBER	DESCRIPTION	2021 ACTIVITY	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY	2025 APPROVED BUDGET	2026 BUDGET WORKSHOP BUDGET
INTERGOVERNMENTAL							
100-000-400-7120-0000	CONNECT.ST/HWY AIDS	156,200	156,400	158,100	225,500	226,000	226,000
100-000-400-7122-0000	TRANSPORTATION AIDS	2,141,900	2,463,200	2,472,700	2,524,300	2,272,000	2,045,000
INTERGOVERNMENTAL		4,448,600	4,899,600	4,875,500	6,495,600	7,807,600	7,261,600
LICENSES AND PERMITS							
100-000-010-7200-0000	LIQUOR/MALT LICENSES	64,200	43,800	45,500	44,300	50,000	50,000
100-000-010-7202-0000	OPERATOR LICENSES	9,100	18,900	21,000	18,400	16,000	18,000
100-000-010-7204-0000	CIGARETTE LICENSE	3,300	3,400	3,500	3,600	3,500	3,500
100-000-010-7206-0000	DOG LICENSE REVENUE	15,600	16,600	19,700	11,900	15,000	15,000
100-000-010-7214-0000	THEATER LICENSES	500	200	200	200		200
100-000-010-7218-0000	TRAILER PARK LICENSES	100	100	100	100		100
100-000-010-7220-0000	TAXI/AUCT/MISC.LICENSES	2,500	2,000	2,300	3,500	2,500	2,500
100-000-010-7222-0000	AMUSEMENT DEVICE LICENSES	11,900	12,400	10,100	10,200	12,000	12,000
100-000-010-7266-0000	ITINERANT PEDDLERS LICENS	1,100	2,300	1,500	2,100	2,300	2,000
100-000-010-7272-0000	PARK USE PERMITS	27,000	25,000	30,400	35,000	30,000	30,000
100-000-200-7268-0000	PARKING PERMITS	12,700	10,600	10,900	11,600	12,000	12,000
100-000-200-7276-0000	ALARM PERMITS	15,200	15,200	14,800	15,100	16,000	17,000
100-000-770-7250-0000	BUILDING PERMITS	477,500	663,200	473,800	917,000	615,000	675,000
100-000-770-7252-0000	ELECTRICAL PERMITS	146,400	168,300	192,500	207,200	205,000	205,000
100-000-770-7254-0000	PLUMBING PERMITS	117,600	161,900	110,300	197,600	175,000	175,000
100-000-770-7256-0000	HEATING PERMITS	110,500	110,400	123,700	183,100	140,000	140,000
100-000-770-7260-0000	CURB CUTS	4,900	5,100	6,300	8,500	7,000	7,000
100-000-770-7262-0000	STREET EXCAVATION	1,600	1,400	3,000	5,800	5,000	3,500
100-000-770-7264-0000	SIGN PERMITS	15,100	11,400	10,000	12,000	15,000	15,000
100-000-770-7270-0000	OCCUPANCY PERMITS	21,900	31,400	18,200	25,700	25,000	25,000
100-000-790-7496-0000	ZONING PERMIT	13,300	12,900	7,800	11,000	10,000	10,000
100-000-790-7497-0000	OUTDOOR CAFE PERMIT	500	700	700	600		
LICENSES AND PERMITS		1,072,500	1,317,200	1,106,300	1,724,500	1,356,300	1,417,800
PUBLIC CHARGE FOR SERVICE							
100-000-010-7400-0000	ACCTG SERV FEE	100					
100-000-010-7490-0000	MATL.SALES&SERVICES	26,600	21,800	17,700	18,500	20,000	20,000
100-000-010-7499-0000	OPEN RECORDS REQUEST	500	100	400	400		
100-000-200-7420-0000	ACCIDENT&THEFT REPORTS	2,300	1,400	1,400	1,800	1,500	1,500
100-000-200-7421-3000	SCHOOL LIAISON OFFICER	143,800	154,700	158,000	229,600	225,000	322,500
100-000-200-7422-0000	MISC PD REVENUES	5,400	5,600	500	600	1,000	2,000
100-000-200-7422-0001	FINGERPRINTS	2,900	1,600	100	300	1,000	500
100-000-200-7422-0010	WARRANT FEES	400	400	400	300	400	500
100-000-200-7740-0000	HUNTING PROCESSING CHG	300	200	200	200	200	100
100-000-220-7330-0001	FD PLAN REVIEW FEES	8,400	5,100				
100-000-220-7435-0000	AMBULANCE FEES	2,475,600	2,891,400	4,436,400	4,594,200	3,725,000	3,675,100
100-000-220-7435-0001	AMBUL-NON COLLECTIBLE	(123,200)	(191,100)	(370,100)	(472,000)		
100-000-220-7435-0003	AMBUL-INSUR. ADJUST	(1,020,500)	(1,147,000)	(2,324,700)	(2,195,300)	(1,600,000)	(1,550,000)
100-000-220-7436-0005	CONTRACTED FIRE DEPT SERVICES	275,500	292,000	331,000	359,000	417,000	465,000
100-000-260-7411-0000	WEED CUT REPAYMENTS	1,600	2,600	1,500	3,000	2,900	1,000
100-000-260-7412-0000	WEED CUT ADMIN. FEES	800	1,000	600	600	600	200
100-000-400-7441-0000	DPW LABOR REIMB	19,700	22,800	19,700	5,700	10,000	10,000
100-000-770-7493-0000	HOUSE NUMBERS	2,300	600	(100)	(2,700)	500	
100-000-770-7738-0000	CERTIF COMMITY REVIEW FEE	10,600	9,300	10,600	14,200	6,800	10,000
100-000-770-7742-0000	CODE COMPLIANCE INSPECTIONS	700	600	1,700	1,800	1,300	700
100-000-790-7495-0000	OVC APPLICATION FEE				600	400	
100-000-790-7735-0000	SPECIAL APPEARANCE	4,900	1,000				

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 100 GENERAL FUND

GL NUMBER	DESCRIPTION	2021 ACTIVITY	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY	2025 APPROVED BUDGET	2026 BUDGET WORKSHOP BUDGET
PUBLIC CHARGE FOR SERVICE							
100-000-790-7736-0000	SUBDIVISION REVIEW FEES	6,800	9,000	6,800	125,400	7,500	7,500
100-000-790-7737-0000	PROJECT REVIEW FEES	50,900	80,800	126,700	206,300	138,000	140,000
PUBLIC CHARGE FOR SERVICE		1,896,400	2,163,900	2,419,400	2,892,300	2,958,700	3,106,600
INTEREST INCOME							
100-000-010-7600-0000	INTEREST-STATE POOL	10,400	120,800	882,400	974,100	1,345,000	1,437,800
100-000-010-7600-0618	INTEREST ON ADVANCE - TID #6	7,400	27,700	74,800	82,000	79,000	71,800
100-000-010-7600-0619	INTEREST ON ADVANCE - TID #7	1,100	4,000	8,900	9,800	9,000	8,600
100-000-010-7600-0621	INTEREST ON ADVANCE - TID #9	2,700	10,200				
100-000-010-7600-0900	INTEREST EARNINGS - OTHER	1,000					
INTEREST INCOME		22,600	162,700	966,100	1,065,900	1,433,000	1,518,200
CHARGES TO WATER UTILITY							
100-000-090-7690-0000	WU TAXES TO GF	1,152,200	1,129,100	1,062,200	1,151,900	1,100,000	1,200,000
CHARGES TO WATER UTILITY		1,152,200	1,129,100	1,062,200	1,151,900	1,100,000	1,200,000
TRANSFERS IN							
100-000-090-7801-0605	TFR FROM MUNICIPAL FACILITIES				61,100	500,000	
TRANSFERS IN					61,100	500,000	
OTHER FINANCING SOURCES							
100-000-800-7800-0004	DEBT PREMIUM	7,400					
OTHER FINANCING SOURCES		7,400					
ESTIMATED REVENUES - FUND 100		29,304,400	30,741,600	31,177,000	37,067,000	38,016,600	38,904,600

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 100 GENERAL FUND

GL NUMBER	DESCRIPTION	2021 ACTIVITY	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY	2025 AMENDED BUDGET	2026 BUDGET WORKSHOP BUDGET
Dept 100-000 - VILLAGE BOARD							
SALARIES & WAGES							
100-100-000-8000-0000	SALARIES	40,700	39,800	40,500	40,800	41,000	41,000
SALARIES & WAGES		40,700	39,800	40,500	40,800	41,000	41,000
FRINGE BENEFITS							
100-100-000-8010-0000	FICA	3,100	3,000	3,100	3,100	3,000	3,000
100-100-000-8016-0000	WORKER'S COMP INSURANCE	100	100	100	100	100	100
FRINGE BENEFITS		3,200	3,000	3,200	3,100	3,100	3,100
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	2,300	3,400	7,400	1,300	6,000	4,000
OTHER OPERATING		2,300	3,400	7,400	1,300	6,000	4,000
Totals for dept 100-000 - VILLAGE BOARD		46,200	46,200	51,200	45,200	50,100	48,100

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 100 GENERAL FUND

GL NUMBER	DESCRIPTION	2021 ACTIVITY	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY	2025 AMENDED BUDGET	2026 BUDGET WORKSHOP BUDGET
Dept 110-000 - VILLAGE MANAGER							
SALARIES & WAGES							
100-110-000-8000-0000	SALARIES	109,900	113,200	119,300	119,500	124,000	126,000
100-110-000-8001-2000	VACATION PAYOUT	5,400	9,800	11,600	11,500		
SALARIES & WAGES		115,300	123,000	130,900	131,000	124,000	126,000
FRINGE BENEFITS							
100-110-000-8010-0000	FICA	7,300	7,500	7,800	8,400	9,000	10,000
100-110-000-8011-0000	WRS ER CONTRIB	8,000	8,200	8,700	9,200	9,000	9,000
100-110-000-8013-0000	HEALTH INSURANCE	15,700	16,900	16,700	14,200	12,000	12,000
100-110-000-8014-0000	DENTAL INSURANCE	600	600	600	600	1,000	1,000
100-110-000-8015-0000	LIFE INSURANCE	800	900	1,000	1,000	1,000	1,000
100-110-000-8016-0000	WORKER'S COMP INSURANCE	200	100	200	100	200	200
100-110-000-8030-0618	WAGE/BENE TID 6 TRANSFERS	(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)	(7,000)
100-110-000-8030-0620	WAGE/BENEFIT TRANSFERS TID 8	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(14,000)
100-110-000-8030-0621	WAGE/BENEFIT TRANSFERS TID 9	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(7,000)
100-110-000-8030-0630	WAGE/BENEFIT TRANSFER TO TID #10	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(14,000)
100-110-000-8030-0631	WAGE/BENEFIT TRANSFER TO TID #11	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(7,000)
100-110-000-8030-0632	WAGE/BENEFIT TRANSFER TO TID #12	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(7,000)
100-110-000-8030-0633	WAGE/BENEFIT TRANSFER TO TID #13	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(7,000)
100-110-000-8030-0634	WAGE/BENEFIT TRANSFER TO TID #14	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(7,000)
100-110-000-8030-0635	WAGE/BENEFIT TRANSFER TO TID #15						
100-110-000-8030-0636	WAGE/BENEFIT TRANSFER TO TID #16						
100-110-000-8030-0638	WAGE/BENEFIT TRANSFER TO TID #18						
FRINGE BENEFITS		(32,400)	(30,800)	(35,000)	(41,500)	(42,800)	(57,800)
EMPLOYEE TRAINING/EXPENSE							
100-110-000-8070-0000	TRAINING & EDUCATION			3,800	1,000	3,000	2,000
EMPLOYEE TRAINING/EXPENSE				3,800	1,000	3,000	2,000
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	2,800	2,600	2,000	2,000	3,000	2,000
100-110-000-8100-0210	MEMBERSHIP/PUBLICATIONS	1,400	1,400	1,200	1,200	1,800	1,800
100-110-000-8170-4000	GAS & DIESEL FUEL	500	1,000	600	600	800	800
MATERIALS AND SUPPLIES		4,700	5,000	3,800	3,800	5,600	4,600
REPAIR/MAINTENANCE							
100-110-000-8162-4000	RM-VEHICLES			200	100	500	500
REPAIR/MAINTENANCE				200	100	500	500
Totals for dept 110-000 - VILLAGE MANAGER		87,600	284,400	103,700	94,400	90,300	75,300

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 100 GENERAL FUND

GL NUMBER	DESCRIPTION	2021 ACTIVITY	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY	2025 AMENDED BUDGET	2026 BUDGET WORKSHOP BUDGET
Dept 111-000 - CLERK SERVICES							
SALARIES & WAGES							
100-111-000-8000-0000	SALARIES	269,000	241,300	227,800	264,300	282,000	286,000
100-111-000-8001-0000	OVERTIME		100	100	1,100		
100-111-000-8001-2000	VACATION PAYOUT		800		800		
100-111-000-8001-2002	COMP-TIME PAYOUT	400	200		400		
100-111-000-8002-0000	PART TIME WAGES	21,100	22,200	22,700	12,800		
100-111-000-8003-1110	ELECTION WORKERS WAGES	28,500	83,900	54,700	113,200	50,000	105,000
100-111-000-8004-0000	TEMP HELP WAGES				11,500	29,000	
100-111-000-8008-0000	RETIREMENT/SEVERANCE		15,600				
SALARIES & WAGES		319,000	364,100	305,300	404,100	361,000	391,000
FRINGE BENEFITS							
100-111-000-8010-0000	FICA	21,500	20,900	18,700	22,300	24,000	22,000
100-111-000-8011-0000	WRS ER CONTRIB	19,700	17,400	17,300	19,600	20,000	21,000
100-111-000-8013-0000	HEALTH INSURANCE	100,500	86,000	90,500	71,700	61,000	51,000
100-111-000-8014-0000	DENTAL INSURANCE	4,100	3,300	3,500	3,400	4,000	3,000
100-111-000-8015-0000	LIFE INSURANCE	1,300	1,100	900	900	1,000	1,000
100-111-000-8016-0000	WORKER'S COMP INSURANCE	500	400	500	500	1,000	1,000
FRINGE BENEFITS		147,600	129,100	131,400	118,400	111,000	99,000
EMPLOYEE TRAINING/EXPENSE							
100-111-000-8070-0000	TRAINING & EDUCATION	3,200	2,900	2,500	1,000	4,800	4,000
100-111-000-8080-0000	TRAVEL EXPENSES	300	800	1,700	500	2,300	2,300
EMPLOYEE TRAINING/EXPENSE		3,500	3,700	4,200	1,500	7,100	6,300
OTHER OPERATING							
100-111-000-8440-0000	ERRONEOUS TAXES	12,700	131,300	800	2,600		
100-111-000-8440-1000	TAX CHARGEBACKS- VILLAGE PORTION			5,900	2,300		
100-111-000-8440-2000	COLLECTION FEES	3,800	7,800	3,100	2,800	5,000	5,000
100-111-000-8440-7010	UNCOLL DELINQ PPT	19,100	(3,300)		5,100		
OTHER OPERATING		35,600	135,800	9,800	12,800	5,000	5,000
MATERIALS AND SUPPLIES							
100-111-000-8100-0000	OFFICE SUPPLIES	2,300	1,700	800	1,700	2,500	2,500
100-111-000-8100-0010	POSTAGE/SHIPPING	18,200	17,100	32,700	7,200	30,000	30,000
100-111-000-8100-0030	COPIER SUPPLIES	1,100	1,100				
100-111-000-8100-0110	ELECT EXPENSES	40,300	49,200	60,400	59,300	60,400	75,000
100-111-000-8100-0200	DUES & SUBSCRIPTIONS	12,600	13,000	14,100	30,300	17,000	18,000
100-111-000-8100-0220	NOTICES & PUBLICATIONS	800	400	900	900	1,800	2,000
100-111-000-8100-0230	RECORDS SEARCH	5,100	4,200	4,300	5,900	5,000	5,500
100-111-000-8110-1111	PMT PROCESSING SERVICE FEES				33,900		
MATERIALS AND SUPPLIES		80,400	86,700	113,200	139,200	116,700	133,000
OTHER NON-OPERATING							
100-111-000-8110-0003	DOG LICENSE & HUMANE OFFICER EXP				12,600		
OTHER NON-OPERATING					12,600		
CONTRACTUAL SERVICES							
100-111-000-8300-1300	TAX COLLECTION & BILLING SERVICES	35,600	38,100	41,600	81,900	50,000	55,000
100-111-000-8300-1301	TAX BILLING	13,300	13,900	14,400		15,500	15,500
100-111-000-8300-1303	MUNICIPAL CODE	2,100		8,300	100		
100-111-000-8300-1304	MUNI CODE SUPPLEMENTS & CODIFICATION	400	3,600	3,700	5,800	7,000	8,000

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

GL NUMBER	DESCRIPTION	2021 ACTIVITY	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY	2025 AMENDED BUDGET	2026 BUDGET WORKSHOP BUDGET
Dept 111-000 - CLERK SERVICES							
CONTRACTUAL SERVICES							
CONTRACTUAL SERVICES		51,400	55,600	68,000	87,800	72,500	78,500
Totals for dept 111-000 - CLERK SERVICES		637,500	775,000	631,900	776,400	673,300	712,800

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 100 GENERAL FUND

GL NUMBER	DESCRIPTION	2021 ACTIVITY	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY	2025 AMENDED BUDGET	2026 BUDGET WORKSHOP BUDGET
Dept 120-000 - HUMAN RESOURCES							
SALARIES & WAGES							
100-120-000-8000-0000	SALARIES	53,200	57,600	62,300	243,600	285,000	266,000
100-120-000-8001-2000	VACATION PAYOUT	1,000	200	900	1,700		
100-120-000-8002-0000	PART TIME WAGES	14,700	15,200	11,000			
SALARIES & WAGES		68,900	73,000	74,200	245,300	285,000	266,000
FRINGE BENEFITS							
100-120-000-8010-0000	FICA	5,300	5,500	5,400	17,600	22,000	20,000
100-120-000-8011-0000	WRS ER CONTRIB	4,700	4,700	4,800	16,000	20,000	19,000
100-120-000-8013-0000	HEALTH INSURANCE	8,200	10,600	13,700	29,300	45,000	41,000
100-120-000-8014-0000	DENTAL INSURANCE	800	800	800	1,800	2,000	2,000
100-120-000-8015-0000	LIFE INSURANCE	300	300	400	400	1,000	300
100-120-000-8015-0100	GROUP TERM LIFE			200			
100-120-000-8016-0000	WORKER'S COMP INSURANCE	100	100	100	200	400	300
FRINGE BENEFITS		19,400	22,000	25,400	65,300	90,400	82,600
EMPLOYEE TRAINING/EXPENSE							
100-120-000-8070-0000	TRAINING & EDUCATION				2,900	5,000	3,300
100-120-000-8070-0010	TRAINING-GEN EMPLOYEE					4,000	8,000
100-120-000-8075-0000	RECRUITMENT & PERSONNEL	2,200	2,200	5,600	6,100	8,000	9,000
100-120-000-8076-0000	EMPLOYEE EXAMS/EVALUATIONS	16,700	6,500	3,700	6,400	6,000	6,000
100-120-000-8080-0000	TRAVEL EXPENSES					2,500	2,500
100-120-000-8088-0000	RELATIONS/RECOGNITION	1,300	1,600	100	2,700	300	300
100-120-000-8089-0000	EMPLOYEE ASSIST.PROGRAM	6,200	6,500	8,100	7,600	7,500	7,500
100-120-000-8096-0000	HEALTH REIMBURSEMENT			67,700	67,600	113,000	113,000
100-120-000-8110-1202	BACKGROUND CHECKS					2,000	2,000
EMPLOYEE TRAINING/EXPENSE		26,400	16,800	85,200	93,300	148,300	151,600
OTHER OPERATING							
100-120-000-8022-0000	PAYROLL EXPENSE ACCOUNT			10,800	59,700		
100-120-000-8450-0000	BAD DEBT WRITE-OFF			7,600	(300)		
OTHER OPERATING				18,400	59,400		
MATERIALS AND SUPPLIES							
100-120-000-8100-0000	OFFICE SUPPLIES		200		600	500	2,500
100-120-000-8100-0210	MEMBERSHIP/PUBLICATIONS				400	3,700	5,500
100-120-000-8120-0001	FOOT PROTECTION REIMB		400				
MATERIALS AND SUPPLIES		200	400	1,000	4,200		8,000
CONTRACTUAL SERVICES							
100-120-000-8302-0000	CONSULTING				47,500	80,000	73,000
CONTRACTUAL SERVICES					47,500	80,000	73,000
CO-MISC./RETAINAGE/MF ENG							
100-120-000-9800-0000	MISC COSTS/VMF ENG.					100	
CO-MISC./RETAINAGE/MF ENG						100	
Totals for dept 120-000 - HUMAN RESOURCES		114,700	112,000	203,600	511,800	608,000	581,200

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 100 GENERAL FUND

GL NUMBER	DESCRIPTION	2021 ACTIVITY	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY	2025 AMENDED BUDGET	2026 BUDGET WORKSHOP BUDGET
Dept 130-000 - ASSESSING							
CONTRACTUAL SERVICES							
100-130-000-8300-1301	TAX BILLING	13,300	13,900	14,400		15,500	15,500
100-130-000-8300-1302	REVALUATION		32,000	107,400			
100-130-000-8300-1305	GOR MANUFACTG ASSESSMT		45,500	21,800	21,900	25,000	25,000
100-130-000-8310-1301	BOARD OF REVIEW	200	200	1,700	500	1,000	600
100-130-000-8310-1302	ASSESSING SERVICES	152,500	155,000	167,300	167,200	162,000	200,000
CONTRACTUAL SERVICES		166,000	246,600	312,600	189,600	203,500	241,100
Totals for dept 130-000 - ASSESSING		166,000	246,600	312,600	189,600	203,500	241,100

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 100 GENERAL FUND

GL NUMBER	DESCRIPTION	2021 ACTIVITY	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY	2025 AMENDED BUDGET	2026 BUDGET WORKSHOP BUDGET
Dept 150-000 - BUILDING MAINTENANCE							
SALARIES & WAGES							
100-150-000-8000-0000	SALARIES	43,800	45,300	45,200	51,800	55,000	76,000
100-150-000-8001-2000	VACATION PAYOUT			500	1,900		
100-150-000-8002-0000	PART TIME WAGES	21,800	22,100	22,300	23,100	19,000	19,000
SALARIES & WAGES		65,600	67,400	68,000	76,800	74,000	95,000
FRINGE BENEFITS							
100-150-000-8010-0000	FICA	4,800	4,900	5,100	5,600	6,000	7,000
100-150-000-8011-0000	WRS ER CONTRIB	4,400	4,400	4,700	5,200	5,000	7,000
100-150-000-8013-0000	HEALTH INSURANCE	16,200	17,500	17,200	14,700	14,000	16,000
100-150-000-8014-0000	DENTAL INSURANCE	700	700	700	600	1,000	1,000
100-150-000-8015-0000	LIFE INSURANCE	300	400	400	400	400	1,000
100-150-000-8016-0000	WORKER'S COMP INSURANCE	2,600	2,100	2,500	1,900	2,000	2,000
FRINGE BENEFITS		29,000	30,000	30,600	28,400	28,400	34,000
EMPLOYEE TRAINING/EXPENSE							
100-150-000-8070-0000	TRAINING & EDUCATION	200		1,800		1,000	1,000
EMPLOYEE TRAINING/EXPENSE		200		1,800		1,000	1,000
MATERIALS AND SUPPLIES							
100-150-000-8100-0020	PAPER/PRINTING	7,900	8,800	12,600	10,600	11,000	11,000
100-150-000-8110-0000	DEPARTMENT SUPPLIES	1,000	700	300	900	1,000	1,000
100-150-000-8110-0100	SMALL EQUIP./TOOLS		100	200	200	200	200
100-150-000-8110-1501	CUSTODIAL SUPPLIES	8,700	10,400	12,900	11,100	13,500	14,000
MATERIALS AND SUPPLIES		17,600	20,000	26,000	22,800	25,700	26,200
REPAIR/MAINTENANCE							
100-150-000-8162-2000	RM-BUILDING & GROUNDS	40,200	34,800	25,200	44,600	42,000	42,000
REPAIR/MAINTENANCE		40,200	34,800	25,200	44,600	42,000	42,000
CONTRACTUAL SERVICES							
100-150-000-8300-0000	CONTRACTS	21,800	90,200	58,200	44,300	77,500	78,000
100-150-000-8300-1501	MECHANICALS CONTRACT	15,100	6,500	15,500	14,300	17,000	17,000
100-150-000-8300-1502	CUSTODIAL CONTRACT	21,800	16,000	28,000	23,700	24,000	24,000
CONTRACTUAL SERVICES		58,700	112,700	101,700	82,300	118,500	119,000
LEASE/RENT EXPENSE							
100-150-000-8152-4000	LEASE - VEHICLE					12,900	
LEASE/RENT EXPENSE						12,900	
UTILITIES							
100-150-000-8200-0010	LIGHT/POWER	102,800	113,300	120,300	117,000	120,000	120,000
100-150-000-8200-0020	HEAT (GAS & OIL)	33,100	35,700	36,200	23,600	40,000	40,000
100-150-000-8200-0030	WATER/SEWER VMF	6,600	9,700	7,500	14,000	10,000	10,000
UTILITIES		142,500	158,700	164,000	154,600	170,000	170,000
Totals for dept 150-000 - BUILDING MAINTENANCE		353,800	423,600	417,300	409,500	472,500	487,200

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 100 GENERAL FUND

GL NUMBER	DESCRIPTION	2021 ACTIVITY	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY	2025 AMENDED BUDGET	2026 BUDGET WORKSHOP BUDGET
Dept 160-000 - INSURANCES							
FRINGE BENEFITS							
100-160-000-8018-0000	UNEMPLOYMENT COMPENSATION	4,600		3,700	7,500		
	FRINGE BENEFITS	4,600		3,700	7,500		
INSURANCES							
100-160-000-8610-0010	PUBLIC OFFICIALS INSURANCE	5,400	6,100	7,300	6,300	6,500	6,300
100-160-000-8610-0011	EMPLOYMENT PRACTICE LIABILITY	5,600	5,800	9,900	13,000	5,500	7,200
100-160-000-8610-0012	CRIME POLICY	1,600	2,200	2,100	2,000	2,000	1,900
100-160-000-8610-0030	BOILER & MACHINERY	2,800	2,900	2,900	3,400	4,500	5,100
100-160-000-8610-0040	VOLUNTEER INSURANCES	100	100	100			
100-160-000-8610-0050	PROP DAMAGE INSURANCE	42,100	44,600	49,100	56,100	55,000	71,700
100-160-000-8610-0060	PROP DAMAGE-VEHICLES	40,200	45,200	44,600	46,600	54,000	78,600
100-160-000-8610-0500	FITNESS REIMB - FIRE		200				
100-160-000-8610-0700	EFLEX FSA	4,800	2,600	900			
100-160-000-8612-0000	CLAIMS SETTLED		100	81,500	10,600		
INSURANCES		102,600	109,800	198,400	138,000	127,500	170,800
Totals for dept 160-000 - INSURANCES		107,200	109,800	202,100	145,500	127,500	170,800

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 100 GENERAL FUND

GL NUMBER	DESCRIPTION	2021 ACTIVITY	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY	2025 AMENDED BUDGET	2026 BUDGET WORKSHOP BUDGET
Dept 170-171 - MUNICIPAL COURT							
SALARIES & WAGES							
100-170-171-8000-0000	SALARIES	171,200	115,300	114,700	142,700	154,000	161,000
100-170-171-8001-2000	VACATION PAYOUT		5,800				
100-170-171-8001-2002	COMP-TIME PAYOUT	100	300	700	500		
100-170-171-8008-0000	RETIREMENT/SEVERANCE		5,200				
SALARIES & WAGES		171,300	126,600	115,400	143,200	154,000	161,000
FRINGE BENEFITS							
100-170-171-8010-0000	FICA	13,200	10,000	7,800	10,300	12,000	12,000
100-170-171-8011-0000	WRS ER CONTRIB	9,600	5,900	5,500	7,700	8,000	9,000
100-170-171-8013-0000	HEALTH INSURANCE	33,200	38,900	43,000	50,300	47,000	47,000
100-170-171-8014-0000	DENTAL INSURANCE	2,400	1,700	1,700	2,100	2,000	1,000
100-170-171-8015-0000	LIFE INSURANCE	300	200	100	100	100	100
100-170-171-8016-0000	WORKER'S COMP INSURANCE	300	200	200	100	200	200
FRINGE BENEFITS		59,000	56,900	58,300	70,600	69,300	69,300
EMPLOYEE TRAINING/EXPENSE							
100-170-171-8070-0000	TRAINING & EDUCATION	1,800	1,900	2,200	1,300	2,500	1,800
100-170-171-8080-0000	TRAVEL EXPENSES	200	600		400		500
100-170-171-8082-0000	CLERICAL ALLOWANCE	900	1,400	600	600	1,000	700
EMPLOYEE TRAINING/EXPENSE		2,900	3,900	2,800	2,300	3,500	3,000
MATERIALS AND SUPPLIES							
100-170-171-8100-0000	OFFICE SUPPLIES	1,300	800	200	1,700	1,200	1,000
100-170-171-8110-1702	TRANSLATORS				200		200
MATERIALS AND SUPPLIES		1,300	800	200	1,900	1,200	1,200
PROPERTY & EQUIPMENT							
100-170-171-8190-9000	REV CAPITAL FUND PAYMENT	8,000					
PROPERTY & EQUIPMENT		8,000					
Totals for dept 170-171 - MUNICIPAL COURT		242,500	188,200	176,700	218,000	228,000	234,500

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 100 GENERAL FUND

GL NUMBER	DESCRIPTION	2021 ACTIVITY	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY	2025 AMENDED BUDGET	2026 BUDGET WORKSHOP BUDGET
Dept 170-172 - VILLAGE ATTORNEY							
SALARIES & WAGES							
100-170-172-8000-0000	SALARIES	162,900	225,100	235,200	186,100	196,000	204,000
100-170-172-8001-2000	VACATION PAYOUT			1,900	2,900		
100-170-172-8002-0000	PART TIME WAGES	900					
100-170-172-8004-0000	TEMP HELP WAGES	23,200	20,900	15,900	15,100	36,000	36,000
SALARIES & WAGES		187,000	246,000	253,000	204,100	232,000	240,000
FRINGE BENEFITS							
100-170-172-8010-0000	FICA	13,500	17,700	17,900	15,500	18,000	18,000
100-170-172-8011-0000	WRS ER CONTRIB	10,600	14,600	16,000	13,100	14,000	15,000
100-170-172-8013-0000	HEALTH INSURANCE	47,200	55,000	51,200	27,700	34,000	26,000
100-170-172-8014-0000	DENTAL INSURANCE	1,900	2,700	2,700	1,800	2,000	2,000
100-170-172-8015-0000	LIFE INSURANCE	400	500	600	600	1,000	1,000
100-170-172-8016-0000	WORKER'S COMP INSURANCE	300	300	300	300	300	300
FRINGE BENEFITS		73,900	90,800	88,700	59,000	69,300	62,300
EMPLOYEE TRAINING/EXPENSE							
100-170-172-8070-0000	TRAINING & EDUCATION	3,900	3,000	1,500	1,700	2,000	3,000
100-170-172-8080-0000	TRAVEL EXPENSES		900	200	300	500	1,000
EMPLOYEE TRAINING/EXPENSE		3,900	3,900	1,700	2,000	2,500	4,000
MATERIALS AND SUPPLIES							
100-170-172-8100-0000	OFFICE SUPPLIES			700		500	
100-170-172-8100-0205	LEGAL RESOURCES	8,300	7,100	8,000	9,000	8,000	10,000
100-170-172-8100-0210	MEMBERSHIP/PUBLICATIONS	600	1,400	1,400	500	700	1,500
MATERIALS AND SUPPLIES		8,900	8,500	10,100	9,500	9,200	11,500
CONTRACTUAL SERVICES							
100-170-172-8310-0000	LEGAL SERVICES	64,900	95,800	79,700	124,400	100,000	100,000
100-170-172-8310-0007	REAL ESTATE FEES	100	600	200		500	500
100-170-172-8310-0008	COURT FEES	200				500	500
CONTRACTUAL SERVICES		65,200	96,400	79,900	124,400	101,000	101,000
Totals for dept 170-172 - VILLAGE ATTORNEY		338,900	445,600	433,400	399,000	414,000	418,800

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 100 GENERAL FUND

GL NUMBER	DESCRIPTION	2021 ACTIVITY	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY	2025 AMENDED BUDGET	2026 BUDGET WORKSHOP BUDGET
Dept 180-000 - COMMUNITY LIFE							
CONTRACTUAL SERVICES							
100-180-000-8300-1910	CABLE ACCESS CONTRACT	130,000	140,000	140,000	170,000	170,000	170,000
CONTRACTUAL SERVICES		130,000	140,000	140,000	170,000	170,000	170,000
COMMUNITY EVENTS							
100-180-000-8110-7401	OPERATIONS	600	700	1,400	1,500	1,500	2,000
100-180-000-8110-7403	SENIOR TRANSPORTATION	44,600	50,300	43,700	51,900	50,000	50,000
100-180-000-8110-7412	ASCAP MUSIC	400	400	400	400	500	500
COMMUNITY EVENTS		45,600	51,400	45,500	53,800	52,000	52,500
VILLAGE CENTRE							
100-180-000-8110-7408	VC-FISHING CLINIC	1,000	1,000	1,000	1,000	1,000	1,000
VILLAGE CENTRE		1,000	1,000	1,000	1,000	1,000	1,000
Totals for dept 180-000 - COMMUNITY LIFE		176,600	192,400	186,500	224,800	223,000	223,500

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 100 GENERAL FUND

GL NUMBER	DESCRIPTION	2021 ACTIVITY	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY	2025 AMENDED BUDGET	2026 BUDGET WORKSHOP BUDGET
Dept 190-000 - FINANCIAL SERVICES							
SALARIES & WAGES							
100-190-000-8000-0000	SALARIES	201,800	267,100	265,700	252,000	272,000	373,000
100-190-000-8001-0000	OVERTIME	200	100		200		
100-190-000-8001-2000	VACATION PAYOUT	5,300	1,500	7,800	2,600		
100-190-000-8001-2002	COMP-TIME PAYOUT		100		500		
SALARIES & WAGES		207,300	268,800	273,500	255,300	272,000	373,000
FRINGE BENEFITS							
100-190-000-8010-0000	FICA	15,300	19,300	20,700	18,600	21,000	29,000
100-190-000-8011-0000	WRS ER CONTRIB	13,600	17,200	18,600	17,400	19,000	27,000
100-190-000-8013-0000	HEALTH INSURANCE	33,000	70,300	64,700	42,200	44,000	70,000
100-190-000-8014-0000	DENTAL INSURANCE	2,700	3,500	3,300	2,500	3,000	4,000
100-190-000-8015-0000	LIFE INSURANCE	500	600	600	600	1,000	1,000
100-190-000-8016-0000	WORKER'S COMP INSURANCE	400	300	300	300	400	500
FRINGE BENEFITS		65,500	111,200	108,200	81,600	88,400	131,500
EMPLOYEE TRAINING/EXPENSE							
100-190-000-8070-0000	TRAINING & EDUCATION	100	100	400	1,700	1,000	1,000
EMPLOYEE TRAINING/EXPENSE		100	100	400	1,700	1,000	1,000
OTHER OPERATING							
100-190-000-8450-0000	BAD DEBT WRITE-OFF		2,900		34,500		
OTHER OPERATING			2,900		34,500		
MATERIALS AND SUPPLIES							
100-190-000-8100-0000	OFFICE SUPPLIES	700	1,400	1,100	1,600	1,500	2,500
100-190-000-8100-0210	MEMBERSHIP/PUBLICATIONS	1,100	800	100			
100-190-000-8110-0200	SMALL EQUIPMENT			200	900	500	
100-190-000-8110-1901	BUDGET PREPARATION		200	1,400	300	700	300
MATERIALS AND SUPPLIES		1,800	2,400	2,800	2,800	2,700	2,800
CONTRACTUAL SERVICES							
100-190-000-8300-1901	AUDIT/ACCTG. SERV.	67,000	53,100	67,200	68,300	75,000	76,000
100-190-000-8300-1902	MANAGEMENT SERVICES	74,300		7,000	43,000	20,000	
100-190-000-8300-1920	BANK CHARGES & FEES	(1,100)	9,900	(400)	5,700	10,000	10,000
100-190-000-8315-0000	OPEB APPRAISAL	500	3,700	800	4,600	1,000	5,000
CONTRACTUAL SERVICES		140,700	66,700	74,600	121,600	106,000	91,000
BOND ISSUE EXPENDITURES							
100-190-000-8800-0000	BOND EXPENSES	2,500	2,300	700	2,000	2,500	2,500
BOND ISSUE EXPENDITURES		2,500	2,300	700	2,000	2,500	2,500
Totals for dept 190-000 - FINANCIAL SERVICES		417,900	454,400	460,200	499,500	472,600	601,800

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 100 GENERAL FUND

GL NUMBER	DESCRIPTION	2021 ACTIVITY	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY	2025 AMENDED BUDGET	2026 BUDGET WORKSHOP BUDGET
Dept 195-000 - IT SALARIES & WAGES							
100-195-000-8000-0000 SALARIES		229,000	206,700	213,800	224,900	238,000	313,000
100-195-000-8001-0000 OVERTIME				100		1,000	1,000
100-195-000-8001-2000 VACATION PAYOUT			11,800	500	2,600		
100-195-000-8008-0000 RETIREMENT/SEVERANCE			27,400				
SALARIES & WAGES		229,000	245,900	214,400	227,500	239,000	314,000
FRINGE BENEFITS							
100-195-000-8010-0000 FICA		19,500	15,400	15,500	17,000	18,000	24,000
100-195-000-8011-0000 WRS ER CONTRIB		15,200	13,400	14,300	15,800	17,000	23,000
100-195-000-8013-0000 HEALTH INSURANCE		55,000	53,000	52,100	44,600	42,000	58,000
100-195-000-8014-0000 DENTAL INSURANCE		2,300	2,000	2,000	1,900	2,000	3,000
100-195-000-8015-0000 LIFE INSURANCE		800	400	400	500	1,000	1,000
100-195-000-8016-0000 WORKER'S COMP INSURANCE		400	200	300	300	300	400
FRINGE BENEFITS		93,200	84,400	84,600	80,100	80,300	109,400
EMPLOYEE TRAINING/EXPENSE							
100-195-000-8070-0000 TRAINING & EDUCATION		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		7,700	600			12,500	12,500
MATERIALS AND SUPPLIES							
100-195-000-8100-0000 OFFICE SUPPLIES		100	400	200		500	500
100-195-000-8100-0150 CABLING SUPPLIES			100	1,300	5,900	4,000	6,700
100-195-000-8100-0155 SECURITY SUPPLIES		1,100	4,400	1,400	4,800	4,300	1,200
100-195-000-8100-0195 A/V SUPPLIES			100	100	600	500	500
100-195-000-8100-0210 MEMBERSHIP/PUBLICATIONS				100	100	200	100
100-195-000-8110-0000 DEPARTMENT SUPPLIES			300	800	100	500	500
100-195-000-8110-0200 SMALL EQUIPMENT		100			1,800	500	500
100-195-000-8130-0000 COMPUTER SUPPLIES		29,800	34,700	33,100	39,200	41,100	33,500
100-195-000-8170-4000 PRINTER SUPPLIES					1,500	3,300	5,300
100-195-000-8172-8100 BATTERIES							9,000
MATERIALS AND SUPPLIES		31,100	40,000	37,000	54,000	54,900	57,800
REPAIR/MAINTENANCE							
100-195-000-8160-0195 RM-A/V SYSTEM		8,200	100	1,200	900	5,000	5,000
100-195-000-8160-0200 RM-SECURITY SYSTEM		5,700	13,200	6,100	10,300	10,600	36,600
100-195-000-8160-8002 RM-CABLING		18,400	800	7,000	2,600	17,000	21,000
100-195-000-8162-8000 RM-COMPUTER HARDWARE		20,000	17,500	7,800	5,900	20,200	15,300
100-195-000-8162-9000 RM-TELEPHONE SYSTEM			2,800			2,000	2,000
REPAIR/MAINTENANCE		52,300	34,400	22,100	19,700	54,800	79,900
CONTRACTUAL SERVICES							
100-195-000-8132-0000 SAAS SERVICE/SUPPORT				16,200	185,200	292,100	282,100
100-195-000-8160-5000 MICROSOFT ENTERPRISE AGREEMENT		86,800	55,700	92,000	91,100	424,500	330,400
100-195-000-8213-0002 WEBSITE HOSTING SERVICE		29,500	34,100	29,600	37,400	31,800	43,400
100-195-000-8213-0004 WEBSITE DEVELOPMENT		4,500	4,600	4,700	5,200	7,000	26,000
100-195-000-8301-0000 IT MAINT/SUPPORT		297,800	394,900	344,200	297,900	360,100	295,000
100-195-000-8301-0002 CABLING					29,400		1,500
100-195-000-8302-0000 CONSULTING		137,500	14,300	30,100	85,300	140,000	192,200
CONTRACTUAL SERVICES		556,100	503,600	516,800	731,500	1,255,500	1,170,600

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 100 GENERAL FUND

GL NUMBER	DESCRIPTION	2021 ACTIVITY	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY	2025 AMENDED BUDGET	2026 BUDGET WORKSHOP BUDGET
Dept 195-000 - IT							
LEASE/RENT EXPENSE							
100-195-000-8152-6000	RENT-OFF.EQ.	32,900	46,800	39,600	54,200	44,300	33,800
100-195-000-8152-6005	RENT-DATACENTER	18,400	21,700	15,700	15,700	15,900	15,900
LEASE/RENT EXPENSE		51,300	68,500	55,300	69,900	60,200	49,700
UTILITIES							
100-195-000-8210-0000	TELEPHONE SERVICE	19,900	20,700	20,100	20,500	32,600	49,200
100-195-000-8211-0001	ALARM MONITORING SERVICE	3,700	3,800	3,800	4,500	6,600	12,000
100-195-000-8212-0000	TELETYPE	3,600	3,700	3,700	3,500	4,000	4,100
100-195-000-8212-0001	CELLULAR DATA SERVICE	27,500	26,200	30,300	25,900	26,400	30,500
100-195-000-8212-0003	CELLULAR TELEPHONE SERVICE	7,900	6,900	26,900	24,000	34,300	30,100
100-195-000-8212-0004	INTERNET SERVICE	23,100	31,500	32,100	32,400	32,400	32,000
100-195-000-8212-0005	WAN SERVICE	82,500	54,900	117,700	72,500	74,800	73,800
100-195-000-8212-0010	CABLE TV SERVICE	4,500	8,400	6,800	5,800	7,700	5,500
UTILITIES		172,700	156,100	241,400	189,100	218,800	237,200
PROPERTY & EQUIPMENT							
100-195-000-8190-4000	SECURITY SYSTEM	49,600	20,500	60,500	35,100	30,000	91,300
100-195-000-8190-5000	TELEPHONE SYSTEM	8,700		1,600	200	40,000	70,000
100-195-000-8190-6000	FURNISHINGS				18,600	200	200
100-195-000-8190-8000	COMPUTER HARDWARE	133,500	364,600	114,600	301,400	360,500	566,100
100-195-000-8190-8095	A/V SYSTEM	25,000			17,500	9,000	9,000
100-195-000-8190-8099	INTERFUND TRANSFERS				2,200		
100-195-000-8190-8100	COMPUTER SOFTWARE	208,800	186,000	3,500	86,000	107,100	27,800
PROPERTY & EQUIPMENT		425,600	571,100	180,200	461,000	546,800	764,400
Totals for dept 195-000 - IT		1,619,000	1,704,600	1,351,800	1,832,800	2,522,800	2,795,500

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 100 GENERAL FUND

GL NUMBER	DESCRIPTION	2021 ACTIVITY	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY	2025 AMENDED BUDGET	2026 BUDGET WORKSHOP BUDGET
Dept 200-000 - POLICE DEPARTMENT							
SALARIES & WAGES							
100-200-000-8004-0000	TEMP HELP WAGES	52,100	46,700	28,200			
SALARIES & WAGES		52,100	46,700	28,200			
FRINGE BENEFITS							
100-200-000-8010-0000	FICA	4,000	3,700	2,200			
100-200-000-8011-0000	WRS ER CONTRIB		200				
100-200-000-8013-0000	HEALTH INSURANCE	100		11,900	10,100		
100-200-000-8016-0000	WORKER'S COMP INSURANCE	144,200	117,600	136,400	126,800	150,000	136,000
100-200-000-8020-0000	VEBA	1,800		6,600	4,400	5,000	5,000
FRINGE BENEFITS		150,100	121,500	157,100	141,300	155,000	141,000
EMPLOYEE TRAINING/EXPENSE							
100-200-000-8070-0000	TRAINING & EDUCATION	46,900	64,700	62,200	115,100	75,000	77,300
100-200-000-8070-0020	EDUCATION REIMBURSEMENT	1,500	1,500	3,000	7,200	8,000	8,000
100-200-000-8075-0000	RECRUITMENT & PERSONNEL	2,400	2,200	3,000	23,100	2,500	2,500
100-200-000-8076-0000	EMPLOYEE EXAMS/EVALUATIONS	5,900	6,800	5,000	17,900	25,000	20,000
100-200-000-8080-0000	TRAVEL EXPENSES	300		100		400	400
100-200-000-8090-0000	UNIFORMS	37,300	42,600	55,500	66,100	55,000	87,500
100-200-000-8090-0005	ARMORED VESTS	9,900	12,700	11,700	12,400	18,000	10,000
EMPLOYEE TRAINING/EXPENSE		104,200	130,500	140,500	241,800	183,900	205,700
MATERIALS AND SUPPLIES							
100-200-000-8100-0000	OFFICE SUPPLIES	2,200	3,000	2,700	3,100	4,000	4,000
100-200-000-8100-0010	POSTAGE/SHIPPING	3,500	4,200	4,900	4,600	3,500	3,500
100-200-000-8100-0025	PRINTING	2,100		1,900	1,600	2,500	2,500
100-200-000-8110-0170	CHARGE CARD FEES		200	200	200	200	200
100-200-000-8110-0000	DEPARTMENT SUPPLIES	7,700	7,800	12,100	15,300	12,000	12,000
100-200-000-8110-0001	TOWING & STORAGE		100			100	2,000
100-200-000-8110-0200	SMALL EQUIPMENT	4,000	3,900	1,400	106,300	70,000	72,500
100-200-000-8110-2001	INVESTIGATIVE EXPENSES	4,900	50,000	42,900	31,900	48,700	50,000
100-200-000-8150-0000	ACCREDITATION EXPENSES	600	600		700	1,000	1,000
100-200-000-8170-4000	GAS & DIESEL FUEL	89,900	112,000	91,600	88,800	120,000	120,000
100-200-000-8170-4020	SUPPLIES-VEHICLES	2,100	2,500	1,900	36,900	44,000	44,000
MATERIALS AND SUPPLIES		117,000	184,300	159,600	289,400	306,000	311,700
REPAIR/MAINTENANCE							
100-200-000-8162-3000	R&M - EQUIPMENT	2,100	2,000	2,000	1,900	1,000	2,000
100-200-000-8162-4000	RM-VEHICLES	32,400	40,400	51,700	37,300	47,500	40,000
100-200-000-8162-4100	RM-RADIO EQUIP.	1,400	1,800		1,500	2,000	2,000
REPAIR/MAINTENANCE		35,900	44,200	53,700	40,700	50,500	44,000
CONTRACTUAL SERVICES							
100-200-000-8160-4200	WCC 800 MHZ RADIO	26,700	25,700	25,500	29,900	33,000	27,000
100-200-000-8160-4300	HEALTH & PERFORMANCE					11,000	12,300
100-200-000-8304-0000	CROSSING GUARD CONTRACT			35,700	89,200	85,000	85,000
CONTRACTUAL SERVICES		26,700	25,700	61,200	119,100	129,000	124,300
LEASE/RENT EXPENSE							
100-200-000-8152-4000	LEASE - VEHICLE				9,300	430,000	320,000
LEASE/RENT EXPENSE					9,300	430,000	320,000

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 100 GENERAL FUND

GL NUMBER	DESCRIPTION	2021 ACTIVITY	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY	2025 AMENDED BUDGET	2026 BUDGET WORKSHOP BUDGET
Dept 200-000 - POLICE DEPARTMENT							
UTILITIES							
100-200-000-8200-0010	LIGHT/POWER	2,400	3,100	10,200	8,100	14,000	14,000
100-200-000-8200-0020	HEAT (GAS & OIL)	1,000		800	100	600	600
UTILITIES		3,400	3,100	11,000	8,200	14,600	14,600
PROPERTY & EQUIPMENT							
100-200-000-8188-4000	VEHICLE PURCHASES	197,700	207,400	236,500	271,200	400	
100-200-000-8188-4100	RADIO HARDWARE	2,000	3,400	1,800	4,900	2,000	2,000
100-200-000-8190-6000	FURNISHINGS	5,500	15,100	3,200	2,100	2,000	2,000
100-200-000-8190-6400	PD FIXED ASSETS	11,900	26,500	9,600	26,800	32,000	32,000
100-200-000-8190-9000	REV CAPITAL FUND PAYMENT	60,000	60,000	60,000	60,000	60,000	60,000
PROPERTY & EQUIPMENT		277,100	312,400	311,100	365,000	96,400	96,000
TRANSFERS OUT							
100-200-000-8901-0500	TRANSFER TO DEBT SERVICE	14,000	14,000				
TRANSFERS OUT		14,000	14,000				
Totals for dept 200-000 - POLICE DEPARTMENT		780,500	882,400	922,400	1,214,800	1,365,400	1,257,300

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 100 GENERAL FUND

GL NUMBER	DESCRIPTION	2021 ACTIVITY	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY	2025 AMENDED BUDGET	2026 BUDGET WORKSHOP BUDGET
Dept 200-200 - POLICE UNION							
SALARIES & WAGES							
100-200-200-8000-0000	SALARIES	3,630,100	3,826,100	3,820,500	3,938,200	4,629,000	4,891,000
100-200-200-8001-0000	OVERTIME	95,100	172,700	197,600	189,400	179,000	193,000
100-200-200-8001-2000	VACATION PAYOUT	3,100	13,300	24,400	18,700	8,000	8,000
100-200-200-8001-2001	HOLIDAY PAYOUT	7,200	12,500	6,000	7,900	17,000	10,000
100-200-200-8001-2002	COMP-TIME PAYOUT	110,100	207,400	164,200	173,800	176,000	171,000
100-200-200-8008-0000	RETIREMENT/SEVERANCE		2,100	90,800	44,000		122,000
SALARIES & WAGES		3,845,600	4,234,100	4,303,500	4,372,000	5,009,000	5,395,000
FRINGE BENEFITS							
100-200-200-8010-0000	FICA	286,400	316,300	318,200	325,800	382,000	411,000
100-200-200-8011-0000	WRS ER CONTRIB	454,900	512,500	555,600	611,800	745,000	794,000
100-200-200-8012-0000	WRS ER PAID CONTRIB	120,900	121,200	104,600	95,500	96,000	104,000
100-200-200-8013-0000	HEALTH INSURANCE	715,500	782,600	737,900	577,200	570,000	667,000
100-200-200-8014-0000	DENTAL INSURANCE	38,300	39,200	38,200	32,500	35,000	35,000
100-200-200-8015-0000	LIFE INSURANCE	4,600	4,900	4,700	4,500	6,000	6,000
FRINGE BENEFITS		1,620,600	1,776,700	1,759,200	1,647,300	1,834,000	2,017,000
Totals for dept 200-200 - POLICE UNION		5,466,200	6,010,800	6,062,700	6,019,300	6,843,000	7,412,000

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 100 GENERAL FUND

GL NUMBER	DESCRIPTION	2021 ACTIVITY	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY	2025 AMENDED BUDGET	2026 BUDGET WORKSHOP BUDGET
Dept 200-202 - POLICE CLERKS							
SALARIES & WAGES							
100-200-202-8000-0000	SALARIES	512,800	543,700	480,400	575,300	603,000	577,000
100-200-202-8001-0000	OVERTIME	7,000	3,800	700	2,900	6,000	3,000
100-200-202-8001-2000	VACATION PAYOUT	1,500		8,200			
100-200-202-8001-2002	COMP-TIME PAYOUT	2,200	8,200	10,300	6,300		
100-200-202-8008-0000	RETIREMENT/SEVERANCE	(400)		25,400			
SALARIES & WAGES		523,100	555,700	525,000	584,500	609,000	580,000
FRINGE BENEFITS							
100-200-202-8010-0000	FICA	38,100	39,600	38,200	42,700	47,000	44,000
100-200-202-8011-0000	WRS ER CONTRIB	35,000	36,200	33,200	39,700	42,000	42,000
100-200-202-8013-0000	HEALTH INSURANCE	173,600	204,500	179,500	133,000	140,000	140,000
100-200-202-8014-0000	DENTAL INSURANCE	7,300	7,900	7,100	6,400	6,000	7,000
100-200-202-8015-0000	LIFE INSURANCE	1,000	1,200	1,100	1,200	1,000	2,000
FRINGE BENEFITS		255,000	289,400	259,100	223,000	236,000	235,000
Totals for dept 200-202 - POLICE CLERKS		778,100	845,100	784,100	807,500	845,000	815,000

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 100 GENERAL FUND

GL NUMBER	DESCRIPTION	2021 ACTIVITY	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY	2025 AMENDED BUDGET	2026 BUDGET WORKSHOP BUDGET
Dept 200-203 - POLICE AIDES							
	SALARIES & WAGES						
100-200-203-8001-0000	OVERTIME			100	1,900		
100-200-203-8001-2000	VACATION PAYOUT			300			
100-200-203-8002-0000	PART TIME WAGES	124,400	125,400	119,500	187,300	260,000	250,000
	SALARIES & WAGES	124,400	125,400	119,900	189,200	260,000	250,000
	FRINGE BENEFITS						
100-200-203-8010-0000	FICA	9,400	9,600	9,100	14,300	20,000	19,000
100-200-203-8011-0000	WRS ER CONTRIB		1,300	2,200	3,200		
100-200-203-8013-0000	HEALTH INSURANCE			400			
	FRINGE BENEFITS	9,400	10,900	11,700	17,500	20,000	19,000
Totals for dept 200-203 - POLICE AIDES		133,800	136,300	131,600	206,700	280,000	269,000

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 100 GENERAL FUND

GL NUMBER	DESCRIPTION	2021 ACTIVITY	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY	2025 AMENDED BUDGET	2026 BUDGET WORKSHOP BUDGET
Dept 200-205 - POLICE COMMAND							
SALARIES & WAGES							
100-200-205-8000-0000	SALARIES	1,517,100	1,692,900	1,706,500	1,919,600	1,978,000	2,121,000
100-200-205-8001-2000	VACATION PAYOUT	26,100	22,600	36,600	20,800	24,000	
100-200-205-8001-2001	HOLIDAY PAYOUT	34,700	40,600	41,200	41,900	48,000	
100-200-205-8008-0000	RETIREMENT/SEVERANCE	55,900		110,300			
SALARIES & WAGES		1,633,800	1,756,100	1,894,600	1,982,300	2,050,000	2,121,000
FRINGE BENEFITS							
100-200-205-8010-0000	FICA	121,300	129,600	143,900	150,500	156,000	162,000
100-200-205-8011-0000	WRS ER CONTRIB	186,100	211,600	235,500	279,700	308,000	315,000
100-200-205-8012-0000	WRS ER PAID CONTRIB	87,200	88,100	93,000	91,600	95,000	93,000
100-200-205-8013-0000	HEALTH INSURANCE	198,700	262,100	211,800	241,100	199,000	270,000
100-200-205-8014-0000	DENTAL INSURANCE	14,000	15,200	16,900	15,400	16,000	17,000
100-200-205-8015-0000	LIFE INSURANCE	3,300	3,700	3,700	3,900	5,000	5,000
FRINGE BENEFITS		610,600	710,300	704,800	782,200	779,000	862,000
Totals for dept 200-205 - POLICE COMMAND		2,244,400	2,466,400	2,599,400	2,764,500	2,829,000	2,983,000

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 100 GENERAL FUND

GL NUMBER	DESCRIPTION	2021 ACTIVITY	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY	2025 AMENDED BUDGET	2026 BUDGET WORKSHOP BUDGET
Dept 200-206 - POLICE BUSINESS OFFICE							
	SALARIES & WAGES						
100-200-206-8000-0000	SALARIES	214,400	219,800	236,500	243,600	249,000	343,000
100-200-206-8001-0000	OVERTIME		200		100		
100-200-206-8001-2000	VACATION PAYOUT	1,200	1,200	1,400	2,100	1,000	
100-200-206-8001-2002	COMP-TIME PAYOUT				100		
100-200-206-8002-0000	PART TIME WAGES			1,800	28,000		26,000
	SALARIES & WAGES	215,600	221,200	239,700	273,900	250,000	369,000
	FRINGE BENEFITS						
100-200-206-8010-0000	FICA	16,200	16,400	17,400	20,700	19,000	28,000
100-200-206-8011-0000	WRS ER CONTRIB	14,500	14,400	15,500	17,000	17,000	25,000
100-200-206-8013-0000	HEALTH INSURANCE	48,500	54,500	53,700	36,700	41,000	77,000
100-200-206-8014-0000	DENTAL INSURANCE	2,700	2,700	2,700	2,500	2,000	4,000
100-200-206-8015-0000	LIFE INSURANCE	400	500	600	700	1,000	1,000
	FRINGE BENEFITS	82,300	88,500	89,900	77,600	80,000	135,000
Totals for dept 200-206 - POLICE BUSINESS OFFICE		297,900	309,700	329,600	351,500	330,000	504,000

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

GL NUMBER	DESCRIPTION	2021 ACTIVITY	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY	2025 AMENDED BUDGET	2026 BUDGET WORKSHOP BUDGET
Dept 210-000 - EMS							
SALARIES & WAGES							
100-210-000-8002-0000	PART TIME WAGES	1,500					
SALARIES & WAGES		1,500					
FRINGE BENEFITS							
100-210-000-8010-0000	FICA	100					
FRINGE BENEFITS		100					
Totals for dept 210-000 - EMS		1,600					

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 100 GENERAL FUND

GL NUMBER	DESCRIPTION	2021 ACTIVITY	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY	2025 AMENDED BUDGET	2026 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	WRS ER CONTRIB	300					
100-220-000-8013-0000	HEALTH INSURANCE	32,400			14,500		
100-220-000-8014-0000	DENTAL INSURANCE	200					
100-220-000-8016-0000	WORKER'S COMP INSURANCE	93,500	79,900	92,500	119,800	135,000	132,000
100-220-000-8020-0000	VEBA				13,300		
FRINGE BENEFITS		133,800	79,900	92,500	147,600	135,000	132,000
EMPLOYEE TRAINING/EXPENSE							
100-220-000-8070-0000	TRAINING & EDUCATION	8,200	7,900	51,900	94,400	105,000	105,000
100-220-000-8070-0002	TRAINING-ADMIN	6,600	8,000	8,000			
100-220-000-8070-0003	TRAINING-EMS	31,800	30,200	29,800			
100-220-000-8070-0004	TRAINING-FIRE	30,000	14,600	11,800			
100-220-000-8070-0006	TRAINING-PREV		2,700	2,400			
100-220-000-8070-0020	EDUCATION REIMBURSEMENT	6,900	4,600	2,300	9,900	20,000	20,000
100-220-000-8075-0000	RECRUITMENT & PERSONNEL	2,200	5,200	42,500	15,500	17,000	17,000
100-220-000-8076-0000	EMPLOYEE EXAMS/EVALUATIONS	21,000	19,500	26,200	20,300	41,000	41,000
100-220-000-8080-0000	TRAVEL EXPENSES		500	9,700	5,800		
100-220-000-8090-0000	UNIFORMS	331,200	53,300	160,500	44,900	60,400	60,000
100-220-000-8090-0010	PROTECTIVE EQUIPMENT (PPE)				671,000	75,000	75,000
EMPLOYEE TRAINING/EXPENSE		437,900	146,500	345,100	861,800	318,400	318,000
MATERIALS AND SUPPLIES							
100-220-000-8100-0000	OFFICE SUPPLIES	2,800	800	1,200	700	2,000	2,000
100-220-000-8100-0010	POSTAGE/SHIPPING	800	1,600	2,300	1,400	1,300	1,300
100-220-000-8100-0200	DUES & SUBSCRIPTIONS	2,800	7,600	9,700	7,500	15,000	14,000
100-220-000-8110-0000	DEPARTMENT SUPPLIES	4,600	3,000	900	2,300	11,500	11,500
100-220-000-8110-2201	FIRE & RESCUE EQUIPMENT	70,600	41,700	104,900	63,900	76,500	76,000
100-220-000-8110-2202	EMS EQUIPMENT & SUPPLIES	112,200	107,500	113,300	119,400	125,000	130,000
100-220-000-8110-2203	RISK REDUCTION/PREVENTION	4,000	5,000	3,000	1,800	5,000	5,000
100-220-000-8110-2205	HAZARDOUS MATERIALS		500	1,300	1,300	1,500	1,500
100-220-000-8170-2000	CLEANING SUPPLIES	12,500	11,600	24,300	18,100	20,000	20,000
100-220-000-8170-4000	GAS & DIESEL FUEL	69,700	105,400	96,100	89,800	93,000	97,000
MATERIALS AND SUPPLIES		280,000	284,700	357,000	306,200	350,800	358,300
REPAIR/MAINTENANCE							
100-220-000-8162-2000	RM-BUILDING & GROUNDS	54,600	49,800	40,700	34,200	36,000	30,000
100-220-000-8162-4000	RM-VEHICLES	158,400	187,400	215,700	206,200	205,000	205,000
REPAIR/MAINTENANCE		213,000	237,200	256,400	240,400	241,000	235,000
CONTRACTUAL SERVICES							
100-220-000-8110-2204	AMBULANCE ADMIN EXP	97,800	102,600	121,500	142,600	185,000	185,700
100-220-000-8160-4200	WCC 800 MHZ RADIO	23,800	24,800	36,300	31,600	38,100	38,100
100-220-000-8160-4300	HEALTH & PERFORMANCE					26,200	26,000
100-220-000-8300-0000	CONTRACTS					18,000	26,400

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 100 GENERAL FUND

GL NUMBER	DESCRIPTION	2021 ACTIVITY	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY	2025 AMENDED BUDGET	2026 BUDGET WORKSHOP BUDGET
Dept 220-000 - FIRE DEPARTMENT							
CONTRACTUAL SERVICES							
CONTRACTUAL SERVICES		121,600	127,400	157,800	174,200	267,300	276,200
LEASE/RENT EXPENSE							
100-220-000-8152-4000	LEASE - VEHICLE					58,000	
LEASE/RENT EXPENSE						58,000	
UTILITIES							
100-220-000-8200-0010	LIGHT/POWER	70,100	70,900	69,100	68,400	59,000	60,000
100-220-000-8200-0020	HEAT (GAS & OIL)	27,800	45,200	32,400	21,400	40,000	40,000
100-220-000-8200-0030	WATER/SEWER VMF	5,800	5,000	4,600	7,500	6,200	8,100
100-220-000-8212-0004	INTERNET SERVICE					8,100	8,100
UTILITIES		103,700	121,100	106,100	97,300	113,300	116,200
PROPERTY & EQUIPMENT							
100-220-000-8186-2501	STATION #1				24,200		
100-220-000-8188-4000	VEHICLE PURCHASES	4,500					
100-220-000-8188-4100	RADIO HARDWARE	5,700	800	335,900	3,500	10,000	10,000
100-220-000-8190-6000	FURNISHINGS	2,900		600	500		
100-220-000-8190-8000	COMPUTER HARDWARE			14,200			
100-220-000-8190-9000	REV CAPITAL FUND PAYMENT	478,000	78,000	110,000	110,000	346,500	274,000
PROPERTY & EQUIPMENT		491,100	78,800	460,700	138,200	356,500	284,000
TRANSFERS OUT							
100-220-000-8901-0500	TRANSFER TO DEBT SERVICE	14,000	14,000				
TRANSFERS OUT		14,000	14,000				
Totals for dept 220-000 - FIRE DEPARTMENT		1,891,800	1,089,600	1,775,600	1,965,700	1,840,300	1,719,700

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 100 GENERAL FUND

GL NUMBER	DESCRIPTION	2021 ACTIVITY	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY	2025 AMENDED BUDGET	2026 BUDGET WORKSHOP BUDGET
Dept 220-221 - PART-TIME FIRE							
SALARIES & WAGES							
100-220-221-8000-0000	SALARIES	7,200		10,600			
100-220-221-8001-0000	OVERTIME	56,000	63,300	189,200	110,400	150,000	150,000
100-220-221-8001-2000	VACATION PAYOUT	400	1,400	4,700			
100-220-221-8002-0000	PART TIME WAGES	915,000	1,513,200	1,242,200	901,800	1,050,000	1,050,000
SALARIES & WAGES		978,600	1,577,900	1,446,700	1,012,200	1,200,000	1,200,000
FRINGE BENEFITS							
100-220-221-8010-0000	FICA	74,400	120,100	110,300	77,600	77,000	92,000
100-220-221-8011-0000	WRS ER CONTRIB	46,700	86,400	110,400	81,000	79,000	54,000
100-220-221-8015-0000	LIFE INSURANCE	600	600	800	900	1,000	1,000
FRINGE BENEFITS		121,700	207,100	221,500	159,500	157,000	147,000
Totals for dept 220-221 - PART-TIME FIRE		1,100,300	1,785,000	1,668,200	1,171,700	1,357,000	1,347,000

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 100 GENERAL FUND

GL NUMBER	DESCRIPTION	2021 ACTIVITY	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY	2025 AMENDED BUDGET	2026 BUDGET WORKSHOP BUDGET
Dept 220-222 - FIRE UNION							
	SALARIES & WAGES						
100-220-222-8000-0000	SALARIES	1,518,900	1,419,700	1,980,800	2,633,000	3,029,000	3,189,000
100-220-222-8001-0000	OVERTIME	619,600	392,600	489,600	241,800	301,000	299,000
100-220-222-8001-2000	VACATION PAYOUT		12,400		6,400		
	SALARIES & WAGES	2,138,500	1,824,700	2,470,400	2,881,200	3,330,000	3,488,000
	FRINGE BENEFITS						
100-220-222-8010-0000	FICA	158,500	136,600	183,900	223,700	255,000	267,000
100-220-222-8011-0000	WRS ER CONTRIB	254,800	218,800	332,600	419,300	502,000	520,000
100-220-222-8013-0000	HEALTH INSURANCE	380,600	363,000	423,700	443,900	488,000	503,000
100-220-222-8014-0000	DENTAL INSURANCE	15,800	15,800	18,600	23,500	25,000	27,000
100-220-222-8015-0000	LIFE INSURANCE	1,600	1,700	2,000	2,500	3,000	4,000
100-220-222-8020-0000	VEBA						14,000
	FRINGE BENEFITS	811,300	735,900	960,800	1,112,900	1,273,000	1,335,000
Totals for dept 220-222 - FIRE UNION		2,949,800	2,560,600	3,431,200	3,994,100	4,603,000	4,823,000

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 100 GENERAL FUND

GL NUMBER	DESCRIPTION	2021 ACTIVITY	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY	2025 AMENDED BUDGET	2026 BUDGET WORKSHOP BUDGET
Dept 220-225 - FIRE COMMAND							
SALARIES & WAGES							
100-220-225-8000-0000	SALARIES	684,800	932,400	837,700	879,000	974,000	964,000
100-220-225-8001-2000	VACATION PAYOUT	10,700	25,600	28,900	25,800		
SALARIES & WAGES		695,500	958,000	866,600	904,800	974,000	964,000
FRINGE BENEFITS							
100-220-225-8010-0000	FICA	56,700	67,200	64,900	71,800	74,000	74,000
100-220-225-8011-0000	WRS ER CONTRIB	88,800	108,100	113,200	135,200	147,000	144,000
100-220-225-8013-0000	HEALTH INSURANCE	92,500	163,200	136,400	131,300	132,000	145,000
100-220-225-8014-0000	DENTAL INSURANCE	4,900	6,100	6,100	7,300	7,000	9,000
100-220-225-8015-0000	LIFE INSURANCE	1,700	2,200	2,300	2,500	4,000	4,000
FRINGE BENEFITS		244,600	346,800	322,900	348,100	364,000	376,000
CONTRACTUAL SERVICES							
100-220-225-8300-1902	MANAGEMENT SERVICES			66,100	28,300		
CONTRACTUAL SERVICES				66,100	28,300		
Totals for dept 220-225 - FIRE COMMAND		940,100	1,304,800	1,255,600	1,281,200	1,338,000	1,340,000

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 100 GENERAL FUND

GL NUMBER	DESCRIPTION	2021 ACTIVITY	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY	2025 AMENDED BUDGET	2026 BUDGET WORKSHOP BUDGET
Dept 220-230 - FIRE BUSINESS OFFICE							
SALARIES & WAGES							
100-220-230-8000-0000	SALARIES	53,900	55,900	60,200	61,300	64,000	67,000
	SALARIES & WAGES	53,900	55,900	60,200	61,300	64,000	67,000
FRINGE BENEFITS							
100-220-230-8010-0000	FICA	4,000	4,200	4,400	4,700	5,000	5,000
100-220-230-8011-0000	WRS ER CONTRIB	3,600	3,600	4,000	4,300	4,000	5,000
100-220-230-8013-0000	HEALTH INSURANCE	9,600	10,400	10,200	8,800	8,000	8,000
100-220-230-8014-0000	DENTAL INSURANCE	400	400	400	400	400	400
100-220-230-8015-0000	LIFE INSURANCE	100	100	100	100	100	100
	FRINGE BENEFITS	17,600	18,700	19,100	18,300	17,500	18,500
Totals for dept 220-230 - FIRE BUSINESS OFFICE		71,500	74,600	79,300	79,600	81,500	85,500

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

GL NUMBER	DESCRIPTION	2021 ACTIVITY	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY	2025 AMENDED BUDGET	2026 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	2021 ACTIVITY	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY	2025 AMENDED BUDGET	2026 BUDGET WORKSHOP BUDGET
Dept 260-000 - WEED CONTROL							
SALARIES & WAGES							
100-260-000-8000-0000	SALARIES	25,500	25,000	26,500	27,200	29,000	30,000
	SALARIES & WAGES	25,500	25,000	26,500	27,200	29,000	30,000
FRINGE BENEFITS							
100-260-000-8010-0000	FICA	1,900	1,800	1,900	2,100	2,000	2,000
100-260-000-8011-0000	WRS ER CONTRIB	1,700	1,600	1,800	1,900	2,000	2,000
100-260-000-8013-0000	HEALTH INSURANCE	7,000	4,200	4,100	3,500	3,000	3,000
100-260-000-8014-0000	DENTAL INSURANCE	300	200	200	100	100	100
100-260-000-8015-0000	LIFE INSURANCE	100	100	100	100	200	200
100-260-000-8016-0000	WORKER'S COMP INSURANCE	1,000	800	900	800	1,000	
	FRINGE BENEFITS	12,000	8,700	9,000	8,500	8,300	7,300
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	2,000	1,200	1,500	1,600	2,900	1,000
	CONTRACTUAL SERVICES	2,000	1,200	1,500	1,600	2,900	1,000
Totals for dept 260-000 - WEED CONTROL		39,700	34,900	37,000	37,300	40,300	38,400

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 100 GENERAL FUND

GL NUMBER	DESCRIPTION	2021 ACTIVITY	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY	2025 AMENDED BUDGET	2026 BUDGET WORKSHOP BUDGET
Dept 280-000 - EMERGENCY GOVERNMENT MATERIALS AND SUPPLIES							
100-280-000-8110-0000	DEPARTMENT SUPPLIES	600	700	500	700	700	5,000
	MATERIALS AND SUPPLIES	600	700	500	700	700	5,000
REPAIR/MAINTENANCE							
100-280-000-8162-3000	R&M - EQUIPMENT		800		200	800	1,000
100-280-000-8162-4300	RM-SIRENS	1,000	2,800		14,200	3,000	4,000
	REPAIR/MAINTENANCE	1,000	3,600		14,400	3,800	5,000
UTILITIES							
100-280-000-8200-2801	RECURRING CHARGES	400	3,700	6,200	3,300	8,000	8,000
	UTILITIES	400	3,700	6,200	3,300	8,000	8,000
Totals for dept 280-000 - EMERGENCY GOVERNMENT		2,000	8,000	6,700	18,400	12,500	18,000

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 100 GENERAL FUND

GL NUMBER	DESCRIPTION	2021 ACTIVITY	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY	2025 AMENDED BUDGET	2026 BUDGET WORKSHOP BUDGET
Dept 290-000 - PUBLIC SAFETY COMMISSION							
EMPLOYEE TRAINING/EXPENSE							
100-290-000-8075-0000	RECRUITMENT & PERSONNEL	300	500	500	200	500	500
EMPLOYEE TRAINING/EXPENSE		300	500	500	200	500	500
MATERIALS AND SUPPLIES							
100-290-000-8110-2901	POLICE & FIRE COMMISSION	200					
100-290-000-8110-2902	PRISONER BOARD	1,500	1,400	400	100	2,000	2,000
MATERIALS AND SUPPLIES		1,700	1,400	400	100	2,000	2,000
CONTRACTUAL SERVICES							
100-290-000-8300-2901	HAWS CONTRACT	9,600	9,600	9,600	9,600	9,900	9,900
CONTRACTUAL SERVICES		9,600	9,600	9,600	9,600	9,900	9,900
Totals for dept 290-000 - PUBLIC SAFETY COMMISSION		11,600	11,500	10,500	9,900	12,400	12,400

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 100 GENERAL FUND

GL NUMBER	DESCRIPTION	2021 ACTIVITY	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY	2025 AMENDED BUDGET	2026 BUDGET WORKSHOP BUDGET
Dept 400-000 - STREET MAINTENANCE							
SALARIES & WAGES							
100-400-000-8000-0000	SALARIES	991,900	978,700	1,001,300	1,056,500	1,009,000	936,000
100-400-000-8001-0000	OVERTIME	48,600	33,800	35,100	35,600	54,000	61,000
100-400-000-8001-2000	VACATION PAYOUT	2,400	2,600	1,500	11,600		
100-400-000-8001-2002	COMP-TIME PAYOUT	5,400	3,700	3,200	3,900		
100-400-000-8004-0000	TEMP HELP WAGES	8,800	7,500	13,200	19,500	15,000	30,000
100-400-000-8008-0000	RETIREMENT/SEVERANCE	500	19,700	2,900	50,800		
SALARIES & WAGES		1,057,600	1,046,000	1,057,200	1,177,900	1,078,000	1,027,000
FRINGE BENEFITS							
100-400-000-8010-0000	FICA	78,400	79,500	78,500	91,800	82,000	79,000
100-400-000-8011-0000	WRS ER CONTRIB	69,500	66,600	69,800	77,300	74,000	72,000
100-400-000-8013-0000	HEALTH INSURANCE	238,900	227,300	273,300	202,000	131,000	152,000
100-400-000-8014-0000	DENTAL INSURANCE	9,700	8,900	11,200	10,400	9,000	8,000
100-400-000-8015-0000	LIFE INSURANCE	2,500	2,400	2,500	2,200	2,000	2,000
100-400-000-8016-0000	WORKER'S COMP INSURANCE	38,800	33,800	39,400	31,200	31,000	25,000
100-400-000-8021-0000	NATIONWIDE - VMF			10,500	6,300		
100-400-000-8030-0000	WAGE/BENEFIT TRANSFERS	(7,100)	(8,000)	(7,700)	(10,100)	(8,000)	(12,000)
100-400-000-8030-0740	WAGE/BENE STORM WATER UT	(332,100)	(319,300)	(423,600)	(432,000)	(360,000)	
FRINGE BENEFITS		98,600	91,200	53,900	(20,900)	(39,000)	326,000
EMPLOYEE TRAINING/EXPENSE							
100-400-000-8070-0000	TRAINING & EDUCATION	1,600	600	3,900	700	7,000	4,000
100-400-000-8070-0020	EDUCATION REIMBURSEMENT		4,000	4,000	4,000	4,000	
100-400-000-8075-0000	RECRUITMENT & PERSONNEL				4,800		
100-400-000-8090-0000	UNIFORMS	19,700	25,400	24,300	30,200	28,500	30,000
EMPLOYEE TRAINING/EXPENSE		21,300	30,000	32,200	39,700	39,500	34,000
OTHER OPERATING							
100-400-000-8209-0000	DIGGERS HOT LINE	12,700	12,200	7,500	7,100	12,500	10,000
OTHER OPERATING		12,700	12,200	7,500	7,100	12,500	10,000
MATERIALS AND SUPPLIES							
100-400-000-8100-0000	OFFICE SUPPLIES	800	500	300	1,500	500	500
100-400-000-8100-0210	MEMBERSHIP/PUBLICATIONS	1,400	2,700	4,000	3,800	1,500	1,500
100-400-000-8110-0000	DEPARTMENT SUPPLIES	6,600	5,400	6,500	8,800	8,000	12,000
100-400-000-8110-1201	SAFETY SUPPLIES					3,000	
100-400-000-8170-4000	GAS & DIESEL FUEL	122,800	161,500	118,200	108,400	150,000	150,000
100-400-000-8182-1400	STREET LIGHT PROJECTS	15,400	16,200	(9,900)	(11,300)	20,000	20,000
100-400-000-8182-1401	TRAFFIC SIGNALS	400	14,700	8,000	16,500	17,000	17,000
100-400-000-8182-1402	SIGNS & MARKINGS	17,600	17,200	31,500	26,800	40,000	30,000
100-400-000-8182-1403	STREET REPAIRS - SMALL	3,300	5,800	7,100	4,400	8,000	
100-400-000-8182-1404	STREET/ROAD MAINT/REPAIR	699,300	1,008,500	250,600	136,700	2,300,000	1,700,000
100-400-000-8182-1407	PRIV.DRIV.CULVERT REPAIR	6,600				3,000	3,000
100-400-000-8182-1410	PAVEMENT MARKING	35,800	40,900	42,100	48,100	46,000	56,000
MATERIALS AND SUPPLIES		910,000	1,273,400	458,400	343,700	2,594,000	1,993,000
REPAIR/MAINTENANCE							
100-400-000-8162-1400	RM-ST.LIGHTS	22,900	1,200	18,500	1,200	15,000	15,000
100-400-000-8162-4001	RM-FUEL SYSTEM	700	400	2,000	8,100	2,000	2,500
100-400-000-8162-4100	RM-RADIO EQUIP.	2,900				1,500	1,000
REPAIR/MAINTENANCE		26,500	1,600	20,500	9,300	18,500	18,500

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 100 GENERAL FUND

GL NUMBER	DESCRIPTION	2021 ACTIVITY	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY	2025 AMENDED BUDGET	2026 BUDGET WORKSHOP BUDGET
Dept 400-000 - STREET MAINTENANCE							
CONTRACTUAL SERVICES							
100-400-000-8300-0000	CONTRACTS	83,200	65,300	62,300	32,300	85,000	70,000
100-400-000-8300-3403	TAXES - DUMPING	7,800	11,500	7,600	11,600	10,000	10,000
CONTRACTUAL SERVICES		91,000	76,800	69,900	43,900	95,000	80,000
LEASE/RENT EXPENSE							
100-400-000-8152-3000	RENT - EQUIPMENT	5,300	6,800	600		4,000	4,000
100-400-000-8152-4000	LEASE - VEHICLE					115,000	
LEASE/RENT EXPENSE		5,300	6,800	600		119,000	4,000
UTILITIES							
100-400-000-8200-4001	STREET LIGHT POWER	516,500	511,400	551,900	566,700	585,000	590,000
100-400-000-8200-4002	TRAFFIC SIGNAL POWER	16,700	27,100	25,700	23,200	27,500	27,500
UTILITIES		533,200	538,500	577,600	589,900	612,500	617,500
PROPERTY & EQUIPMENT							
100-400-000-8110-0150	MEDIUM EQUIP/TOOLS		11,700	1,000	900	5,000	5,000
100-400-000-8190-9000	REV CAPITAL FUND PAYMENT	906,000	95,000	207,000	250,000	388,500	388,500
PROPERTY & EQUIPMENT		906,000	106,700	208,000	250,900	393,500	393,500
WU - ADMIN. & GENERAL							
100-400-000-0930-0000	MISC GENERAL EXPENSES						10,000
WU - ADMIN. & GENERAL							10,000
DPW ACTIVITIES							
100-400-000-8110-4000	MAIL BOX REPAIR/REPLCMNT	1,000	100	500	900	1,500	1,000
100-400-000-8110-4001	SAND/SALT/CALCIUMCHLORIDE	(92,600)	280,400	98,600	170,300	360,000	300,000
100-400-000-8110-4002	WELDING SUPPLIES	10,800	7,500	9,200	11,300	9,000	9,000
100-400-000-8110-4007	ALTERNATIVE FUEL SUPPLIES	1,500	3,500	1,300	2,400	3,500	2,500
100-400-000-8110-4100	ABANDONED HAZ.MAT.DISPOSAL	14,500	15,100	15,100	14,100	15,000	15,000
DPW ACTIVITIES		(64,800)	306,600	124,700	199,000	389,000	327,500
Totals for dept 400-000 - STREET MAINTENANCE		3,597,400	3,489,800	2,610,500	2,640,500	5,312,500	4,841,000

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 100 GENERAL FUND

GL NUMBER	DESCRIPTION	2021 ACTIVITY	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY	2025 AMENDED BUDGET	2026 BUDGET WORKSHOP BUDGET
Dept 420-000 - EQUIPMENT MAINTENANCE							
SALARIES & WAGES							
100-420-000-8000-0000	SALARIES	216,400	216,300	278,100	291,100	324,000	234,000
100-420-000-8001-0000	OVERTIME	15,700	14,700	13,400	15,400	29,000	20,000
100-420-000-8001-2000	VACATION PAYOUT	200	400	200			
100-420-000-8001-2002	COMP-TIME PAYOUT	1,000		100	1,300		
100-420-000-8002-0000	PART TIME WAGES						17,000
100-420-000-8008-0000	RETIREMENT/SEVERANCE		3,900				
SALARIES & WAGES		233,300	235,300	291,800	307,800	353,000	271,000
FRINGE BENEFITS							
100-420-000-8010-0000	FICA	17,300	18,100	21,800	23,100	27,000	21,000
100-420-000-8011-0000	WRS ER CONTRIB	15,400	15,300	19,600	20,900	25,000	18,000
100-420-000-8013-0000	HEALTH INSURANCE	47,700	57,500	62,500	58,600	67,000	28,000
100-420-000-8014-0000	DENTAL INSURANCE	2,500	2,800	2,900	3,900	4,000	2,000
100-420-000-8015-0000	LIFE INSURANCE	900	1,100	1,300	1,400	1,000	1,000
100-420-000-8016-0000	WORKER'S COMP INSURANCE	8,700	7,200	8,400	6,600	10,000	7,000
FRINGE BENEFITS		92,500	102,000	116,500	114,500	134,000	77,000
EMPLOYEE TRAINING/EXPENSE							
100-420-000-8070-0000	TRAINING & EDUCATION	1,000	300	400		2,000	2,000
100-420-000-8090-0000	UNIFORMS	10,900	12,300	13,500	15,700	12,000	13,000
EMPLOYEE TRAINING/EXPENSE		11,900	12,600	13,900	15,700	14,000	15,000
MATERIALS AND SUPPLIES							
100-420-000-8100-0210	MEMBERSHIP/PUBLICATIONS	3,600	4,400	3,800	3,100	4,000	4,000
100-420-000-8110-0000	DEPARTMENT SUPPLIES	193,700	193,000	171,200	221,300	200,000	200,000
100-420-000-8110-0009	PLOW BLADE COSTS	77,600	22,400	11,900	29,200	22,500	22,500
100-420-000-8110-0100	SMALL EQUIP./TOOLS	1,100	2,100	6,000	1,400	3,000	3,000
MATERIALS AND SUPPLIES		276,000	221,900	192,900	255,000	229,500	229,500
REPAIR/MAINTENANCE							
100-420-000-8162-3000	R&M - EQUIPMENT					4,000	4,000
REPAIR/MAINTENANCE						4,000	4,000
CONTRACTUAL SERVICES							
100-420-000-8300-0420	CONTRACT R&M EQUIPMENT	25,000	43,100	30,300	25,000	30,000	30,000
CONTRACTUAL SERVICES		25,000	43,100	30,300	25,000	30,000	30,000
Totals for dept 420-000 - EQUIPMENT MAINTENANCE		638,700	614,900	645,400	718,000	764,500	626,500

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 100 GENERAL FUND

GL NUMBER	DESCRIPTION	2021 ACTIVITY	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY	2025 AMENDED BUDGET	2026 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	36,100	33,700	88,000	124,500	46,100	50,000
REPAIR/MAINTENANCE		36,100	33,700	88,000	124,500	46,100	50,000
CONTRACTUAL SERVICES							
100-440-000-8300-0620	CONTRACT LANDSCAPE MAINTENANCE SERVICE	30,100	30,900	30,900	39,400	40,000	40,000
CONTRACTUAL SERVICES		30,100	30,900	30,900	39,400	40,000	40,000
UTILITIES							
100-440-000-8200-0010	LIGHT/POWER	44,900	51,200	58,000	55,300	65,000	65,000
100-440-000-8200-0020	HEAT (GAS & OIL)	61,000	60,600	51,000	37,700	65,000	55,000
100-440-000-8200-0030	WATER/SEWER VMF	5,000	5,300	6,400	11,500	6,500	12,000
UTILITIES		110,900	117,100	115,400	104,500	136,500	132,000
Totals for dept 440-000 - GARAGES		177,100	181,800	234,400	268,400	222,600	222,000

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 100 GENERAL FUND

GL NUMBER	DESCRIPTION	2021 ACTIVITY	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY	2025 AMENDED BUDGET	2026 BUDGET WORKSHOP BUDGET
Dept 580-582 - HISTORICAL SOC.&MUSEUM OLD FALLS VILLAGE							
REPAIR/MAINTENANCE							
100-580-582-8162-2000	RM-BUILDING & GROUNDS	19,500	9,800	30,900	4,400	15,000	14,000
	REPAIR/MAINTENANCE	19,500	9,800	30,900	4,400	15,000	14,000
UTILITIES							
100-580-582-8200-0010	LIGHT/POWER	5,700	5,300	8,900	6,700	8,000	10,000
100-580-582-8200-0020	HEAT (GAS & OIL)	3,200	3,800	3,100	1,900	4,000	3,000
100-580-582-8200-0030	WATER/SEWER VMF	1,800	2,000	1,900	2,500	2,500	2,500
100-580-582-8200-2201	ALARM SYSTEM	700	700	1,900	700	700	700
	UTILITIES	11,400	11,800	15,800	11,800	15,200	16,200
Totals for dept 580-582 - HISTORICAL SOC.&MUSEUM OLD FALLS VILLAGE		30,900	21,600	46,700	16,200	30,200	30,200

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 100 GENERAL FUND

GL NUMBER	DESCRIPTION	2021 ACTIVITY	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY	2025 AMENDED BUDGET	2026 BUDGET WORKSHOP BUDGET
Dept 620-000 - PARK OPERATIONS							
SALARIES & WAGES							
100-620-000-8000-0000	SALARIES	263,300	280,500	328,300	294,500	350,000	343,000
100-620-000-8001-0000	OVERTIME	12,700	9,300	10,900	13,300	19,000	20,000
100-620-000-8001-2000	VACATION PAYOUT	900	1,700	2,200	900		
100-620-000-8001-2002	COMP-TIME PAYOUT	2,800	1,200	1,500	2,400		
100-620-000-8004-0000	TEMP HELP WAGES	21,400	30,200	34,600	44,300	87,000	40,000
100-620-000-8008-0000	RETIREMENT/SEVERANCE		15,800	2,900	12,500		
SALARIES & WAGES		301,100	338,700	380,400	367,900	456,000	403,000
FRINGE BENEFITS							
100-620-000-8010-0000	FICA	23,800	25,600	28,000	28,800	35,000	31,000
100-620-000-8011-0000	WRS ER CONTRIB	20,200	19,200	23,100	21,900	26,000	26,000
100-620-000-8013-0000	HEALTH INSURANCE	70,000	60,000	84,000	63,800	89,000	84,000
100-620-000-8014-0000	DENTAL INSURANCE	2,700	2,100	3,000	2,500	4,000	3,000
100-620-000-8015-0000	LIFE INSURANCE	1,100	900	900	800	1,000	1,000
100-620-000-8016-0000	WORKER'S COMP INSURANCE	14,400	11,400	13,300	12,200	13,000	10,000
100-620-000-8021-0000	ADA EXPENDITURES			6,000	3,600		
FRINGE BENEFITS		132,200	119,200	158,300	133,600	168,000	155,000
EMPLOYEE TRAINING/EXPENSE							
100-620-000-8070-0000	TRAINING & EDUCATION		100	400		2,000	10,000
EMPLOYEE TRAINING/EXPENSE			100	400		2,000	10,000
MATERIALS AND SUPPLIES							
100-620-000-8100-0210	MEMBERSHIP/PUBLICATIONS						1,000
100-620-000-8110-0000	DEPARTMENT SUPPLIES	20,900	16,700	29,900	11,900	22,500	23,000
100-620-000-8110-1501	CUSTODIAL SUPPLIES	3,900	3,200	4,900	6,700	10,000	10,000
100-620-000-8110-6203	CHEMICALS	3,300	2,600	11,700	1,400	3,000	6,000
100-620-000-8170-4000	GAS & DIESEL FUEL	5,000	6,900	6,400	6,600	10,000	7,000
100-620-000-8182-1402	SIGNS & MARKINGS	800	3,000	300	600	3,000	2,000
100-620-000-8182-1620	MISC PARK IMPROVEMENTS	5,000	900	2,700		2,000	
100-620-000-8182-1623	PARK VANDALISM			(600)		2,000	2,000
MATERIALS AND SUPPLIES		38,900	33,300	55,300	27,200	52,500	51,000
REPAIR/MAINTENANCE							
100-620-000-8162-2000	RM-BUILDING & GROUNDS	2,700	9,200	2,500	3,000	6,000	9,000
100-620-000-8162-4000	RM-VEHICLES	45,500	25,800	9,500	21,000	32,000	32,000
REPAIR/MAINTENANCE		48,200	35,000	12,000	24,000	38,000	41,000
CONTRACTUAL SERVICES							
100-620-000-8300-0620	CONTRACT LANDSCAPE MAINTENANCE SERVICE	196,500	205,100	233,000	217,900	230,000	220,000
100-620-000-8300-0621	CONTRACT TREE MAINTENANCE	15,900	37,000	36,100	30,500	40,000	40,000
CONTRACTUAL SERVICES		212,400	242,100	269,100	248,400	270,000	260,000
LEASE/RENT EXPENSE							
100-620-000-8152-4000	LEASE - VEHICLE					23,000	
LEASE/RENT EXPENSE						23,000	
UTILITIES							
100-620-000-8200-0010	LIGHT/POWER	36,300	38,800	52,300	48,300	47,000	47,000
100-620-000-8200-0020	HEAT (GAS & OIL)	2,300	2,900	2,300	1,500	3,800	3,800
100-620-000-8200-0030	WATER/SEWER VMF	10,900	11,500	37,100	38,500	40,000	40,000

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

GL NUMBER	DESCRIPTION	2021 ACTIVITY	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY	2025 AMENDED BUDGET	2026 BUDGET WORKSHOP BUDGET
Dept 620-000 - PARK OPERATIONS							
UTILITIES							
UTILITIES		49,500	53,200	91,700	88,300	90,800	90,800
FORESTRY							
100-620-000-8110-6202	FORESTRY SUPPLIES				600		2,000
100-620-000-8110-6205	FORESTRY CHEMICALS					200	
100-620-000-8182-1621	PLANTS AND SHRUBS					500	
100-620-000-8182-1624	INSECT & DISEASE CONTROL					500	7,000
100-620-000-8182-1625	TREES	800	3,100	700	4,200	15,000	15,000
100-620-000-8182-1626	INVASIVE SPECIES CONTROL	24,900	19,200	30,800	25,000	25,000	25,000
FORESTRY		25,700	22,300	31,500	29,800	41,200	49,000
Totals for dept 620-000 - PARK OPERATIONS		808,000	843,900	998,700	919,200	1,141,500	1,059,800

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 100 GENERAL FUND

GL NUMBER	DESCRIPTION	2021 ACTIVITY	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY	2025 AMENDED BUDGET	2026 BUDGET WORKSHOP BUDGET
Dept 640-000 - PARK PROJECTS							
PARK PROJECTS							
100-640-000-8110-6401	PORTABLE TOILET RENTAL	2,400	1,700	2,200	2,600	5,000	5,000
100-640-000-8110-6402	CHRISTMAS DECORATIONS		2,300			800	800
100-640-000-8182-1641	BALL DIAMONDS	6,100			5,300	7,000	4,000
100-640-000-8182-1642	IMPR-LIME KILN PARK					500	500
100-640-000-8182-1643	MENO RIVER PKWY					500	500
100-640-000-8182-1644	RIVERSIDE PARK					500	500
100-640-000-8182-1645	ROTARY PARK	700	700	3,400	1,100	1,000	1,000
100-640-000-8182-1646	TENNIS CT MAINTENANCE					500	500
100-640-000-8182-1647	VILLAGE PARK	1,600	2,900	7,000	6,900	5,000	25,000
100-640-000-8182-1649	WILLOWOOD PARK	400	800	1,500	11,200	1,000	1,000
100-640-000-8182-1652	OAKWOOD PARK	2,000	5,700	1,500	2,000	2,000	2,000
100-640-000-8182-1653	MILL POND PARK	700	4,300	300	300	1,000	1,000
100-640-000-8182-1659	RIVER'S EDGE PARK		1,300				
100-640-000-8182-1661	AERO PARK						1,000
PARK PROJECTS		13,900	19,700	15,900	29,400	24,800	42,800
Totals for dept 640-000 - PARK PROJECTS		13,900	19,700	15,900	29,400	24,800	42,800

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 100 GENERAL FUND

GL NUMBER	DESCRIPTION	2021 ACTIVITY	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY	2025 AMENDED BUDGET	2026 BUDGET WORKSHOP BUDGET
Dept 750-000 - CDA							
SALARIES & WAGES							
100-750-000-8000-0000	SALARIES	27,000	27,800	29,300	29,400	30,000	31,000
100-750-000-8001-2000	VACATION PAYOUT	1,300	2,400	2,900	2,800	1,500	
SALARIES & WAGES		28,300	30,200	32,200	32,200	31,500	31,000
FRINGE BENEFITS							
100-750-000-8010-0000	FICA	1,800	1,900	1,900	2,100	2,000	2,000
100-750-000-8011-0000	WRS ER CONTRIB	2,000	2,000	2,100	2,300	2,000	2,000
100-750-000-8013-0000	HEALTH INSURANCE	3,900	4,200	4,100	3,500	3,000	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	300	300	300
100-750-000-8016-0000	WORKER'S COMP INSURANCE	25,000					
FRINGE BENEFITS		33,000	8,400	8,400	8,300	7,500	7,500
COMM DEVELOPMENT							
100-750-000-8110-7901	CHAMBER OF COMMERCE	1,700	3,500	1,900	1,900	2,000	2,000
COMM DEVELOPMENT		1,700	3,500	1,900	1,900	2,000	2,000
Totals for dept 750-000 - CDA		63,000	42,100	42,500	42,400	41,000	40,500

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 100 GENERAL FUND

GL NUMBER	DESCRIPTION	2021 ACTIVITY	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY	2025 AMENDED BUDGET	2026 BUDGET WORKSHOP BUDGET
<b>Dept 760-000 - ENGINEERING</b>							
	SALARIES & WAGES						
100-760-000-8000-0000	SALARIES	383,000	343,600	318,000	320,700	422,000	439,000
100-760-000-8001-0000	OVERTIME	2,300	1,500				
100-760-000-8001-2000	VACATION PAYOUT	1,000	1,400	5,800	2,600	3,500	
100-760-000-8004-0000	TEMP HELP WAGES	3,300		2,100	8,800	13,000	15,000
100-760-000-8008-0000	RETIREMENT/SEVERANCE			21,200			
	SALARIES & WAGES	389,600	346,500	347,100	332,100	438,500	454,000
<b>FRINGE BENEFITS</b>							
100-760-000-8010-0000	FICA	29,500	25,700	26,000	24,900	33,000	35,000
100-760-000-8011-0000	WRS ER CONTRIB	26,700	22,400	21,800	22,500	29,000	32,000
100-760-000-8013-0000	HEALTH INSURANCE	102,300	96,400	64,500	46,800	65,000	80,000
100-760-000-8014-0000	DENTAL INSURANCE	12,600	3,300	2,700	2,200	3,000	4,000
100-760-000-8015-0000	LIFE INSURANCE	1,000	1,100	800	700	1,000	2,000
100-760-000-8016-0000	WORKER'S COMP INSURANCE	16,000	10,500	12,200	10,200	11,000	9,000
100-760-000-8030-0610	WAGE/BENE CP TRANSFERS	(430,100)	(318,100)	(240,200)	(175,700)	(245,000)	(245,000)
100-760-000-8030-0618	WAGE/BENE TID 6 TRANSFERS	(700)	(5,500)	(1,200)	(1,700)	(2,000)	(2,000)
100-760-000-8030-0620	WAGE/BENEFIT TRANSFERS TID 8		(36,600)			(7,500)	(7,500)
100-760-000-8030-0630	WAGE/BENEFIT TRANSFER TO TID #10	(9,100)	(10,700)	(3,200)	(6,400)	(7,200)	(7,200)
100-760-000-8030-0632	WAGE/BENEFIT TRANSFER TO TID #12		(200)				
100-760-000-8030-0633	WAGE/BENEFIT TRANSFER TO TID #13		(200)				
100-760-000-8030-0720	WAGE/BENE WU TRANSFERS	(73,500)	(75,900)	(101,400)	(86,300)	(80,000)	(80,000)
100-760-000-8030-0730	WAGE/BENE SU TRANSFERS	(15,400)	(14,000)	(8,400)	(50,700)	(20,000)	(20,000)
100-760-000-8030-0740	WAGE/BENE STORM WATER UT	(124,800)	(121,900)	(99,700)	(134,100)	(125,000)	(125,000)
	FRINGE BENEFITS	(465,500)	(423,700)	(326,100)	(347,600)	(344,700)	(324,700)
<b>EMPLOYEE TRAINING/EXPENSE</b>							
100-760-000-8070-0000	TRAINING & EDUCATION	500	3,600	3,400	3,000	5,000	5,000
100-760-000-8070-0001	TRAINING-DATA BASE GIS				500	1,000	1,000
100-760-000-8080-0000	TRAVEL EXPENSES			400			
	EMPLOYEE TRAINING/EXPENSE	500	3,600	3,800	3,500	6,000	6,000
<b>MATERIALS AND SUPPLIES</b>							
100-760-000-8100-0000	OFFICE SUPPLIES	500		100	400	500	500
100-760-000-8100-0010	POSTAGE/SHIPPING	600	200	300	500	200	200
100-760-000-8100-0210	MEMBERSHIP/PUBLICATIONS	100		200		100	100
100-760-000-8100-0220	NOTICES & PUBLICATIONS			1,000		200	200
100-760-000-8110-0000	DEPARTMENT SUPPLIES		100	2,500		500	500
100-760-000-8170-4000	GAS & DIESEL FUEL	2,700	3,800	1,900	2,000	2,000	2,000
	MATERIALS AND SUPPLIES	3,900	4,100	6,000	2,900	3,500	3,500
<b>REPAIR/MAINTENANCE</b>							
100-760-000-8162-4000	RM-VEHICLES	4,000	2,000	3,000	2,700	3,400	5,500
	REPAIR/MAINTENANCE	4,000	2,000	3,000	2,700	3,400	5,500
<b>CONTRACTUAL SERVICES</b>							
100-760-000-8300-0000	CONTRACTS	17,900	24,000	30,000	35,500	15,000	15,000
	CONTRACTUAL SERVICES	17,900	24,000	30,000	35,500	15,000	15,000
<b>LEASE/RENT EXPENSE</b>							
100-760-000-8152-4000	LEASE - VEHICLE					56,000	
	LEASE/RENT EXPENSE					56,000	

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

GL NUMBER	DESCRIPTION	2021 ACTIVITY	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY	2025 AMENDED BUDGET	BUDGET WORKSHOP BUDGET
Dept 760-000 - ENGINEERING							
PROPERTY & EQUIPMENT							
100-760-000-8188-3001	EQUIPMENT	1,200				1,300	1,300
100-760-000-8190-9000	REV CAPITAL FUND PAYMENT	7,000	7,000	5,000	5,000	5,000	5,000
PROPERTY & EQUIPMENT		8,200	7,000	5,000	5,000	6,300	6,300
Totals for dept 760-000 - ENGINEERING		(41,400)	(36,500)	68,800	34,100	184,000	165,600

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 100 GENERAL FUND

GL NUMBER	DESCRIPTION	2021 ACTIVITY	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY	2025 AMENDED BUDGET	2026 BUDGET WORKSHOP BUDGET
Dept 770-000 - ZONING/INSPECTIONS							
SALARIES & WAGES							
100-770-000-8000-0000	SALARIES	170,600	136,700	180,200	181,200	188,000	269,000
100-770-000-8001-0000	OVERTIME		200	100			
100-770-000-8001-2000	VACATION PAYOUT	500	1,800	300	700		
100-770-000-8004-0000	TEMP HELP WAGES		7,800				
SALARIES & WAGES		171,100	146,500	180,600	181,900	188,000	269,000
FRINGE BENEFITS							
100-770-000-8010-0000	FICA	12,900	11,300	13,300	13,900	14,000	21,000
100-770-000-8011-0000	WRS ER CONTRIB	11,500	9,100	12,000	12,800	13,000	19,000
100-770-000-8013-0000	HEALTH INSURANCE	37,800	19,400	24,100	21,100	20,000	35,000
100-770-000-8014-0000	DENTAL INSURANCE	2,000	900	900	800	1,000	2,000
100-770-000-8015-0000	LIFE INSURANCE	400	500	500	500	1,000	1,000
100-770-000-8016-0000	WORKER'S COMP INSURANCE	4,900	4,100	4,800	3,500	4,000	3,000
FRINGE BENEFITS		69,500	45,300	55,600	52,600	53,000	81,000
EMPLOYEE TRAINING/EXPENSE							
100-770-000-8070-0000	TRAINING & EDUCATION	100		1,500		1,000	1,000
EMPLOYEE TRAINING/EXPENSE		100		1,500		1,000	1,000
MATERIALS AND SUPPLIES							
100-770-000-8100-0000	OFFICE SUPPLIES			400		500	500
100-770-000-8100-0210	MEMBERSHIP/PUBLICATIONS		100		200	200	200
100-770-000-8100-0220	NOTICES & PUBLICATIONS	700	500	2,000	2,700	1,000	1,000
100-770-000-8110-0000	DEPARTMENT SUPPLIES			300	100	300	300
100-770-000-8110-7701	BUILDING SEALS	3,800	2,000	3,300	7,300	3,500	3,500
100-770-000-8110-7702	HOUSE NUMBERS	3,000	1,600			2,000	2,000
100-770-000-8170-4000	GAS & DIESEL FUEL	700	400	300	400	300	300
MATERIALS AND SUPPLIES		8,200	4,600	6,300	10,700	7,800	7,800
REPAIR/MAINTENANCE							
100-770-000-8162-4000	RM-VEHICLES					1,000	
REPAIR/MAINTENANCE						1,000	
CONTRACTUAL SERVICES							
100-770-000-8300-2401	BUILDING INSPECTOR	284,900	270,900	409,300	484,300	280,000	400,000
100-770-000-8300-2402	WEIGHTS/MEASURES CONTRACT	10,000	10,000	5,200	9,700	10,500	10,500
CONTRACTUAL SERVICES		294,900	280,900	414,500	494,000	290,500	410,500
Totals for dept 770-000 - ZONING/INSPECTIONS		543,800	477,300	658,500	739,200	541,300	769,300

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 100 GENERAL FUND

GL NUMBER	DESCRIPTION	2021 ACTIVITY	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY	2025 AMENDED BUDGET	2026 BUDGET WORKSHOP BUDGET
Dept 790-000 - PLANNING							
SALARIES & WAGES							
100-790-000-8000-0000	SALARIES	260,100	257,200	254,100	187,400	188,000	180,000
100-790-000-8001-0000	OVERTIME				100		
100-790-000-8001-2000	VACATION PAYOUT	2,200	5,800	7,700	700		
100-790-000-8004-0000	TEMP HELP WAGES				15,700		29,000
SALARIES & WAGES		262,300	263,000	261,800	203,900	188,000	209,000
FRINGE BENEFITS							
100-790-000-8010-0000	FICA	20,200	19,600	20,700	15,000	14,000	16,000
100-790-000-8011-0000	WRS ER CONTRIB	17,800	16,500	18,300	13,100	13,000	13,000
100-790-000-8013-0000	HEALTH INSURANCE	50,700	53,500	45,800	45,000	41,000	36,000
100-790-000-8014-0000	DENTAL INSURANCE	3,300	2,100	1,800	1,900	2,000	2,000
100-790-000-8015-0000	LIFE INSURANCE	500	500	500	400	500	300
100-790-000-8016-0000	WORKER'S COMP INSURANCE		3,700	4,400	700	1,000	1,000
FRINGE BENEFITS		92,500	95,900	91,500	76,100	71,500	68,300
EMPLOYEE TRAINING/EXPENSE							
100-790-000-8070-0000	TRAINING & EDUCATION	700	900	200	100	2,500	2,500
100-790-000-8080-0000	TRAVEL EXPENSES		100			400	400
EMPLOYEE TRAINING/EXPENSE		700	1,000	200	100	2,900	2,900
MATERIALS AND SUPPLIES							
100-790-000-8100-0000	OFFICE SUPPLIES			500	(300)	500	500
100-790-000-8100-0050	RECORDS MANAGEMENT					2,000	2,000
100-790-000-8100-0210	MEMBERSHIP/PUBLICATIONS	1,000	1,300		600	800	800
100-790-000-8100-0220	NOTICES & PUBLICATIONS	1,900	2,000	2,000	2,500	3,500	3,500
100-790-000-8100-0225	RECORDING FEES	300	300	400	300	1,000	1,000
100-790-000-8110-0000	DEPARTMENT SUPPLIES		200	100			
MATERIALS AND SUPPLIES		3,200	3,800	3,000	3,100	7,800	7,800
REPAIR/MAINTENANCE							
100-790-000-8162-4000	RM-VEHICLES				400		
REPAIR/MAINTENANCE					400		
CONTRACTUAL SERVICES							
100-790-000-8300-7901	PLANNING CONSULTANT FEE		38,100	61,700	49,300	50,000	30,000
CONTRACTUAL SERVICES			38,100	61,700	49,300	50,000	30,000
LEASE/RENT EXPENSE							
100-790-000-8152-4000	LEASE - VEHICLE					7,500	
LEASE/RENT EXPENSE						7,500	
Totals for dept 790-000 - PLANNING		358,700	401,800	418,200	332,900	327,700	318,000

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

GL NUMBER	DESCRIPTION	2021 ACTIVITY	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY	2025 AMENDED BUDGET	2026 BUDGET WORKSHOP BUDGET
Dept 800-000 - DEBT SERVICE							
BOND ISSUE EXPENDITURES							
100-800-000-8800-0003	BOND ISSUANCE EXPENSES	1,000					
BOND ISSUE EXPENDITURES		1,000					
TRANSFERS OUT							
100-800-000-8901-0500	TRANSFER TO DEBT SERVICE	7,400					
TRANSFERS OUT		7,400					
Totals for dept 800-000 - DEBT SERVICE		8,400					

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

GL NUMBER	DESCRIPTION	2021 ACTIVITY	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY	2025 AMENDED BUDGET	2026 BUDGET WORKSHOP BUDGET
Dept 910-000 - OTHER USES OF FUNDS							
TRANSFERS OUT							
100-910-000-8901-0500	TFR TO DEBT SERVICE		255,000				
100-910-000-8901-1605	SURPLUS TRANSFER TO MUNI FAC	509,500	387,500		500,000		
100-910-000-8901-1610	SURPLUS TRANSFER TO CAP PROJ				3,000,000		
TRANSFERS OUT		509,500	642,500		3,500,000		
Totals for dept 910-000 - OTHER USES OF FUNDS		509,500	642,500		3,500,000		
APPROPRIATIONS - FUND 100		29,299,100	30,775,300	30,938,400	36,082,900	38,027,100	38,904,600

BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS  
Fund: 215 SOLID WASTE COLLECTION

GL NUMBER	DESCRIPTION	2021 ACTIVITY	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY	2025 APPROVED BUDGET	2026 BUDGET WORKSHOP BUDGET
	ESTIMATED REVENUES						
	INTEREST INCOME						
215-000-000-7600-0000	INTEREST EARNINGS	600	12,800	32,100	136,000	19,700	20,400
	INTEREST INCOME	600	12,800	32,100	136,000	19,700	20,400
	PUBLIC CHARGE FOR SERVICE						
215-000-340-7723-0050	REFUSE COLLECTION FEE	2,010,500	2,087,400	2,165,200	2,248,400	2,318,000	2,387,500
215-000-350-7727-0000	RECYCLING CARTS	9,100	10,700	9,700	11,100	9,500	10,500
	PUBLIC CHARGE FOR SERVICE	2,019,600	2,098,100	2,174,900	2,259,500	2,327,500	2,398,000
	INTERGOVERNMENTAL						
215-000-350-7145-0000	RECYCLING GRANT	80,700	80,500	80,200	80,400	80,000	80,000
	INTERGOVERNMENTAL	80,700	80,500	80,200	80,400	80,000	80,000
	TOTAL ESTIMATED REVENUES	2,100,900	2,191,400	2,287,200	2,475,900	2,427,200	2,498,400

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 215 SOLID WASTE COLLECTION

GL NUMBER	DESCRIPTION	2021 ACTIVITY	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY	2025 APPROVED BUDGET	2026 BUDGET WORKSHOP BUDGET
APPROPRIATIONS							
CONTRACTUAL SERVICES							
215-340-000-8300-3401	GARBAGE COLLECTION	1,465,200	1,519,500	1,573,700	1,636,500	1,680,000	1,705,000
215-350-000-8300-3500	CURBSIDE RECYCLING	553,900	575,800	597,000	619,300	638,000	650,000
CONTRACTUAL SERVICES		2,019,100	2,095,300	2,170,700	2,255,800	2,318,000	2,355,000
FRINGE BENEFITS							
215-350-000-8030-0000	WAGE/BENEFIT TRANSFERS	7,100	8,000	7,700	10,100	8,000	12,000
FRINGE BENEFITS		7,100	8,000	7,700	10,100	8,000	12,000
MATERIALS AND SUPPLIES							
215-350-000-8100-0025	PRINTING	2,300	2,500	2,500	2,200	3,000	3,000
215-350-000-8110-2206	RECYCLING BINS	19,900		23,900	2,600	25,000	10,000
MATERIALS AND SUPPLIES		22,200	2,500	26,400	4,800	28,000	13,000
DPW ACTIVITIES							
215-350-000-8110-4012	CURBSIDE BRUSH PICK-UP	8,000	18,000	16,700	60,400	35,000	50,000
215-350-000-8110-4101	HOUSEHOLD HAZARDOUS MATER	6,700	5,700	7,900	6,700	6,000	6,000
DPW ACTIVITIES		14,700	23,700	24,600	67,100	41,000	56,000
OTHER OPERATING							
215-350-000-8436-0000	UNCOLLECTIBLE ACCOUNTS				800		
OTHER OPERATING					800		
TOTAL APPROPRIATIONS		2,063,100	2,129,500	2,229,400	2,338,600	2,395,000	2,436,000
NET OF REVENUES/APPROPRIATIONS - FUND 215		37,800	61,900	57,800	137,300	32,200	62,400

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

GL NUMBER	DESCRIPTION	2021 ACTIVITY	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY	2025 APPROVED BUDGET	2026 BUDGET WORKSHOP BUDGET
ESTIMATED REVENUES							
INTEREST INCOME							
220-000-000-7600-0000	INTEREST EARNINGS	700	26,500	47,000	117,900	41,300	58,100
INTEREST INCOME		700	26,500	47,000	117,900	41,300	58,100
PUBLIC CHARGE FOR SERVICE							
220-000-000-7451-0000	COPY MACH REV. LIBRARY	3,100	5,200	5,900	7,300	8,000	10,000
220-000-000-7455-0000	NONRESIDENT CARDS	700	1,000	1,000	700	900	900
220-000-000-7456-0000	VENDING MACHINE REIMB.	200	300	400	400	300	300
220-000-000-7457-0000	USED BOOKS - ADULTS	5,600	6,300	7,800	9,100	7,000	11,000
PUBLIC CHARGE FOR SERVICE		9,600	12,800	15,100	17,500	16,200	22,200
INTERGOVERNMENTAL							
220-000-000-7103-0000	GRANT REVENUES	16,900	13,500	10,400	14,400	8,200	8,700
220-000-000-7452-0000	CO LIBR SUPPLEMENT	30,000	31,400	32,100	37,700	39,000	44,900
220-000-000-7459-0000	CROSS COUNTY BORDER REIMB	41,000	38,000	36,800	42,900	40,000	45,800
INTERGOVERNMENTAL		87,900	82,900	79,300	95,000	87,200	99,400
PROPERTY TAXES							
220-000-000-7000-0000	RE/PP TAXES	1,549,000	1,631,000	1,713,000	1,711,000	1,791,100	1,812,900
PROPERTY TAXES		1,549,000	1,631,000	1,713,000	1,711,000	1,791,100	1,812,900
FINES AND PENALTIES							
220-000-000-7340-0000	MATERIALS RECOVERY FEES	900	600	700	700	700	700
220-000-000-7450-0000	LIB.FINES&RECEIPTS	14,000	16,800	20,100	20,700	19,000	20,000
FINES AND PENALTIES		14,900	17,400	20,800	21,400	19,700	20,700
MISCELLANEOUS							
220-000-000-7456-0500	LATITUDE REVENUE				2,600		9,000
220-000-000-7700-0000	MISC REVENUE	600	500	100			
220-000-000-7705-0000	MISC DONATIONS	5,300	3,400	8,000	8,700	7,000	7,000
220-000-000-7705-0001	FRIENDS DONATIONS		7,800	7,700	6,700	7,000	21,000
MISCELLANEOUS		5,900	11,700	15,800	18,000	14,000	37,000
TOTAL ESTIMATED REVENUES		1,668,000	1,782,300	1,891,000	1,980,800	1,969,500	2,050,300

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 220 LIBRARY OPERATIONS FUND

GL NUMBER	DESCRIPTION	2021 ACTIVITY	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY	2025 APPROVED BUDGET	2026 BUDGET WORKSHOP BUDGET
<b>APPROPRIATIONS</b>							
CONTRACTUAL SERVICES							
220-500-000-8160-5000	MICROSOFT ENTERPRISE AGREEMENT	21,500		24,400	23,700	25,000	34,100
220-500-000-8300-0000	CONTRACTS		800	800	1,000	1,300	90,300
220-500-000-8300-1901	AUDIT/ACCTG. SERV.		33,200	34,900	36,400	36,300	2,200
220-500-000-8300-5005	LIBRARY SYSTEM FEES		18,100	1,700	23,000	31,700	38,000
220-500-000-8301-0000	IT MAINT/SUPPORT		700	700	700	800	37,900
220-500-000-8310-0050	MATERIALS RECOVERY FEE					700	38,900
CONTRACTUAL SERVICES		74,300	38,100	85,500	93,800	102,300	204,100
<b>FRINGE BENEFITS</b>							
220-500-000-8010-0000	FICA	72,700	76,700	77,500	83,100	91,000	100,600
220-500-000-8011-0000	WRS ER CONTRIB	54,800	51,100	54,200	61,600	67,000	60,900
220-500-000-8013-0000	HEALTH INSURANCE	177,800	181,700	153,100	129,700	145,000	103,800
220-500-000-8014-0000	DENTAL INSURANCE	8,600	8,100	7,000	6,600	7,000	4,000
220-500-000-8015-0000	LIFE INSURANCE	2,300	2,200	2,000	2,200	2,000	1,500
220-500-000-8016-0000	WORKER'S COMP INSURANCE	1,500	1,200	1,400	1,300	2,000	1,300
FRINGE BENEFITS		317,700	321,000	295,200	284,500	314,000	272,100
<b>MATERIALS AND SUPPLIES</b>							
220-500-000-8100-0000	OFFICE SUPPLIES	5,200	2,500	2,300	2,700	3,000	
220-500-000-8100-0010	POSTAGE/SHIPPING	500	600	900	700	900	900
220-500-000-8100-0020	PAPER/PRINTING	4,600	2,700	3,300	4,600	5,300	5,700
220-500-000-8100-0100	PROCESSING/CIRC SUPPLIES	12,600	8,800	11,700	13,700	11,000	9,300
220-500-000-8100-0200	DUES & SUBSCRIPTIONS	2,100	3,400	2,400	3,000	3,700	1,600
220-500-000-8130-0000	COMPUTER SUPPLIES	1,500	100	200	800	500	
220-500-000-8152-8100	SUBSCRIPT-COMP SOFTWARE	5,300	3,800	4,600	4,300	6,400	4,100
MATERIALS AND SUPPLIES		31,800	21,900	25,400	29,800	30,800	21,600
<b>SALARIES &amp; WAGES</b>							
220-500-000-8000-0000	SALARIES	766,000	747,200	794,400	857,300	935,000	881,300
220-500-000-8001-0000	OVERTIME				400		
220-500-000-8001-2000	VACATION PAYOUT	300	17,000	10,500	3,500		
220-500-000-8001-2002	COMP-TIME PAYOUT				100		
220-500-000-8002-0000	PART TIME WAGES	207,900	220,700	229,500	235,700	247,000	202,600
220-500-000-8004-0000	TEMP HELP WAGES	2,900	1,600				
220-500-000-8008-0000	RETIREMENT/SEVERANCE		29,500	25,200			
SALARIES & WAGES		977,100	1,016,000	1,059,600	1,097,000	1,182,000	1,083,900
<b>EMPLOYEE TRAINING/EXPENSE</b>							
220-500-000-8070-0000	TRAINING & EDUCATION	300	2,100	3,500	2,200	2,400	1,000
220-500-000-8075-0000	RECRUITMENT & PERSONNEL	100	800	300	1,000	1,900	600
220-500-000-8080-0000	TRAVEL EXPENSES		1,200	2,000	1,600	1,300	1,000
EMPLOYEE TRAINING/EXPENSE		400	4,100	5,800	4,800	5,600	2,600
<b>LIBRARY PUBLIC SERVICES</b>							
220-500-000-8110-5002	PUBLICITY/PROGRAMS	2,900	5,400	2,400	3,400	3,700	
220-500-000-8130-1000	PROGRAMMING	21,600	12,900	18,000	20,000	14,800	11,000
220-500-000-8140-1015	DATABASE PRODUCTS	6,400	6,600	6,800	2,200	2,300	2,400
LIBRARY PUBLIC SERVICES		30,900	24,900	27,200	25,600	20,800	13,400
<b>LIBRARY MATERIALS/BOOKS</b>							
220-500-000-8140-1020	E MATERIALS	15,600	23,600	31,100	34,800	33,900	29,100

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

GL NUMBER	DESCRIPTION	2021 ACTIVITY	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY	2025 APPROVED BUDGET	2026 BUDGET WORKSHOP BUDGET
APPROPRIATIONS							
LIBRARY MATERIALS/BOOKS							
220-500-000-8140-1110	ADULT MATERIALS	142,300	138,000	132,100	133,400	132,500	132,500
220-500-000-8140-1120	YOUNG ADULT MATERIALS	10,500	12,200	11,300	10,700	11,700	11,700
220-500-000-8140-1130	CHILD MATERIALS	41,700	46,000	46,800	43,800	47,200	47,200
LIBRARY MATERIALS/BOOKS		210,100	219,800	221,300	222,700	225,300	220,500
LEASE/RENT EXPENSE							
220-500-000-8152-6005	RENT - DATACENTER			1,400	1,400	1,400	1,400
220-500-000-8152-6100	RENT-COPIER	3,500	5,000	4,800	5,400	5,300	5,300
LEASE/RENT EXPENSE		3,500	5,000	6,200	6,800	6,700	6,700
REPAIR/MAINTENANCE							
220-500-000-8162-2000	RM-BUILDING & GROUNDS						40,000
220-500-000-8162-3000	R&M - EQUIPMENT		2,100				
220-500-000-8162-6000	RM-OFF.EQUIP	1,100	1,100	1,900	400	1,000	
220-500-000-8162-6005	RM-FURNISHINGS	2,900	500	500		500	
220-500-000-8162-8000	RM-COMPUTER HARDWARE	1,800	900	400	300	1,100	300
220-500-000-8162-9990	RM-MISC		200	400	2,000	500	
REPAIR/MAINTENANCE		5,800	4,800	3,200	2,700	3,100	40,300
PROPERTY & EQUIPMENT							
220-500-000-8186-9500	CAPOUT-BLDG LIBRARY	5,700	400				
220-500-000-8190-4000	SECURITY SYSTEM	100	1,500	5,000	11,100	5,000	
220-500-000-8190-6000	FURNISHINGS	30,800	500	7,800	72,100	30,000	
220-500-000-8190-8000	COMPUTER HARDWARE	6,600	22,000	20,300	40,000	8,800	
220-500-000-8190-8100	COMPUTER SOFTWARE		900				
PROPERTY & EQUIPMENT		43,200	25,300	33,100	123,200	43,800	
UTILITIES							
220-500-000-8200-0010	LIGHT/POWER						100,000
220-500-000-8200-0020	HEAT (GAS & OIL)						40,000
220-500-000-8200-0030	WATER/SEWER VMF						10,000
220-500-000-8210-0000	TELEPHONE SERVICE	1,300		1,000	1,000	1,100	1,100
220-500-000-8211-0001	ALARM MONITORING SERVICE	800	800	800	900	900	900
220-500-000-8212-0004	INTERNET SERVICE	5,500	1,600	5,100	5,200	4,900	4,900
220-500-000-8212-0005	WAN SERVICE	1,300		1,500	1,400	1,300	1,300
UTILITIES		8,900	2,400	8,400	8,500	8,200	158,200
INSURANCES							
220-500-000-8610-0000	LIABILITY INSURANCE	9,700	10,400	11,200	12,300	10,800	10,800
220-500-000-8610-0030	BOILER & MACHINERY	800	800	800	900	1,200	1,200
220-500-000-8610-0050	PROP DAMAGE INSURANCE	11,500	12,200	13,300	15,200	14,900	14,900
INSURANCES		22,000	23,400	25,300	28,400	26,900	26,900
TOTAL APPROPRIATIONS		1,725,700	1,706,700	1,796,200	1,927,800	1,969,500	2,050,300
NET OF REVENUES/APPROPRIATIONS - FUND 220		(57,700)	75,600	94,800	53,000		

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

GL NUMBER	DESCRIPTION	2021 ACTIVITY	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY	2025 APPROVED BUDGET	2026 BUDGET WORKSHOP BUDGET
ESTIMATED REVENUES							
INTEREST INCOME							
221-000-000-7600-0000	INTEREST EARNINGS	400	8,800	27,700	41,700	28,000	
INTEREST INCOME		400	8,800	27,700	41,700	28,000	
PROPERTY TAXES							
221-000-000-7000-0000	RE/PP TAXES	272,000	288,000	295,000	314,000	321,800	
PROPERTY TAXES		272,000	288,000	295,000	314,000	321,800	
TRANSFERS IN							
221-520-000-7801-0605	TFR FROM MUNICIPAL FACILITIES				150,000		
TRANSFERS IN					150,000		
TOTAL ESTIMATED REVENUES		272,400	296,800	322,700	505,700	349,800	

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

GL NUMBER	DESCRIPTION	2021 ACTIVITY	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY	2025 APPROVED BUDGET	2026 BUDGET WORKSHOP BUDGET
	APPROPRIATIONS						
	CONTRACTUAL SERVICES						
221-520-000-8300-0000	CONTRACTS	15,700	26,500	29,500	36,600	51,800	
221-520-000-8300-1501	MECHANICALS CONTRACT	11,600	11,200	14,100	14,100	13,500	
221-520-000-8300-1502	CUSTODIAL CONTRACT	41,000	42,300	42,000	41,800	42,000	
221-520-000-8300-1901	AUDIT/ACCTG. SERV.	800	800	1,000	1,300	1,100	
	CONTRACTUAL SERVICES	69,100	80,800	86,600	93,800	108,400	
	FRINGE BENEFITS						
221-520-000-8010-0000	FICA	2,100	2,200	2,300	2,600	3,000	
221-520-000-8011-0000	WRS ER CONTRIB	2,000	1,900	2,100	2,400	3,000	
221-520-000-8013-0000	HEALTH INSURANCE	10,800	11,700	11,500	9,800	8,600	
221-520-000-8014-0000	DENTAL INSURANCE	500	500	500	400	400	
221-520-000-8015-0000	LIFE INSURANCE	100	200	200	200	200	
221-520-000-8016-0000	WORKER'S COMP INSURANCE	1,200	1,000	1,100	900	1,000	
	FRINGE BENEFITS	16,700	17,500	17,700	16,300	16,200	
	MATERIALS AND SUPPLIES						
221-520-000-8100-0020	PAPER/PRINTING	600	800	800	500	600	
221-520-000-8110-0100	SMALL EQUIP./TOOLS	100					
221-520-000-8110-1501	CUSTODIAL SUPPLIES	4,000	3,100	4,300	4,600	4,500	
	MATERIALS AND SUPPLIES	4,700	3,900	5,100	5,100	5,100	
	SALARIES & WAGES						
221-520-000-8000-0000	SALARIES	29,200	30,200	30,100	34,500	36,500	
221-520-000-8001-2000	VACATION PAYOUT			300	1,300		
	SALARIES & WAGES	29,200	30,200	30,400	35,800	36,500	
	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	37,400	43,100	23,800	311,600	40,000	
	REPAIR/MAINTENANCE	37,400	43,100	23,800	311,600	40,000	
	UTILITIES						
221-520-000-8200-0010	LIGHT/POWER	79,500	92,500	104,800	102,600	100,000	
221-520-000-8200-0020	HEAT (GAS & OIL)	27,400	33,300	28,400	22,500	35,600	
221-520-000-8200-0030	WATER/SEWER VMF	4,900	7,000	5,000	9,100	8,000	
	UTILITIES	111,800	132,800	138,200	134,200	143,600	
	TOTAL APPROPRIATIONS	268,500	308,300	301,800	596,800	349,800	
	NET OF REVENUES/APPROPRIATIONS - FUND 221	3,900	(11,500)	20,900	(91,100)		

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

GL NUMBER	DESCRIPTION	2021 ACTIVITY	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY	2025 APPROVED BUDGET	2026 BUDGET WORKSHOP BUDGET
ESTIMATED REVENUES							
INTEREST INCOME							
500-000-000-7600-0000	INTEREST EARNINGS	700	40,400	14,600	29,200	10,800	18,900
500-000-000-7600-0005	INVESTMENT INCOME				17,900		20,000
INTEREST INCOME		700	40,400	14,600	47,100	10,800	38,900
PROPERTY TAXES							
500-000-000-7000-0000	RE/PP TAXES	2,525,000	2,525,000	2,525,000	2,525,000	3,456,000	3,756,000
PROPERTY TAXES		2,525,000	2,525,000	2,525,000	2,525,000	3,456,000	3,756,000
MISCELLANEOUS							
500-000-010-7700-0000	MISC REVENUE				550,000		
MISCELLANEOUS					550,000		
TRANSFERS IN							
500-000-000-7801-0100	TRANSFER FROM GENERAL FUND	35,400	283,000				
500-000-000-7801-0200	TFR FROM SR		151,500	379,200	359,100	618,000	498,000
500-000-000-7801-0204	TFR FROM TOURISM		10,100	94,400	107,700	130,000	232,000
500-000-000-7801-0400	TFR FROM SA	25,700	10,200				
500-000-000-7801-0605	TFR FROM MUNICIPAL FACILITIES	3,435,200	2,595,500	2,290,700	1,863,500	1,708,200	2,111,000
500-000-000-7801-0610	TFR FROM CAP PROJ	112,200	44,000	98,900	133,100		
500-000-000-7801-0618	TRANSFER FROM TID 6	754,800	937,300	963,800	1,173,700	1,188,000	1,200,000
500-000-000-7801-0620	TRANSFER FROM TID 8	1,691,800	1,748,400	2,024,400	1,970,400	8,616,000	1,697,000
500-000-000-7801-0621	TRANSFER FROM TID 9	52,300	57,900	67,300	62,600	61,000	60,000
500-000-000-7801-0630	TFR FROM TID #10	388,600	406,400	576,500	585,300	945,000	1,432,000
500-000-000-7801-0631	TFR FROM TID #11	42,600	47,000	51,200	55,400	59,000	58,000
500-000-000-7801-0632	TFR FROM TID #12	290,100	284,400	283,500	277,600	272,000	275,000
500-000-000-7801-0633	TFR FROM TID 13	158,700	156,700	154,600	152,400	150,000	148,000
500-000-000-7801-0634	TRF FROM TID 14			4,800	9,400	13,000	13,000
TRANSFERS IN		6,987,400	6,732,400	6,989,300	6,750,200	13,760,200	7,724,000
TOTAL ESTIMATED REVENUES		9,513,100	9,297,800	9,528,900	9,872,300	17,227,000	11,518,900

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

GL NUMBER	DESCRIPTION	2021 ACTIVITY	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY	2025 APPROVED BUDGET	2026 BUDGET WORKSHOP BUDGET
	APPROPRIATIONS						
	DEBT - PRINCIPAL PAYMENTS						
500-800-000-8810-0000	PRINCIPAL PAYMENTS ON LONG-TERM DEBT	7,548,000	7,708,000	7,255,000	7,325,000	15,255,000	8,895,000
	DEBT - PRINCIPAL PAYMENTS	7,548,000	7,708,000	7,255,000	7,325,000	15,255,000	8,895,000
	DEBT - INTEREST PAYMENTS						
500-800-000-8850-0000	INTEREST PAYMENTS ON LONG-TERM DEBT	2,138,400	1,986,700	2,128,800	1,950,700	1,972,000	2,507,100
	DEBT - INTEREST PAYMENTS	2,138,400	1,986,700	2,128,800	1,950,700	1,972,000	2,507,100
	TOTAL APPROPRIATIONS	9,686,400	9,694,700	9,383,800	9,275,700	17,227,000	11,402,100
	NET OF REVENUES/APPROPRIATIONS - FUND 500	(173,300)	(396,900)	145,100	596,600		116,800

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 605 MUNICIPAL FACILITIES AND EQUIP

GL NUMBER	DESCRIPTION	2021 ACTIVITY	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY	2025 APPROVED BUDGET	2026 BUDGET WORKSHOP BUDGET
ESTIMATED REVENUES							
INTEREST INCOME							
605-000-000-7600-0005	INVESTMENT INCOME				150,100		
605-000-210-7600-0610	INTEREST ON ADV TO CAP PROJECTS	2,600					
605-001-000-7600-0000	INTEREST EARNINGS	1,300	27,300	121,000	71,800	60,100	176,000
605-001-000-7600-0618	INTEREST ON ADVANCE - TID #6	5,000	23,000	92,200	131,200	125,000	
605-001-000-7600-0621	INTEREST ON ADVANCE - TID #9	1,600	6,100	11,800	10,000	9,000	
605-001-000-7600-0630	INTEREST EARNED ON TID 10 ADV	3,200	18,400	38,600	42,300	40,000	31,100
605-001-000-7600-0632	INTEREST ON ADVANCE TO TID #12	300	3,100				
605-001-000-7600-0633	INTEREST EARNED ON TID #13 ADV	800	7,000	18,800	20,600	20,000	10,900
605-001-000-7600-0634	INTEREST EARNED ON TID #14 ADV	300	1,300	3,500	3,800	4,000	1,000
605-001-000-7600-0635	INTEREST EARNED ON TID #15 ADV			1,400	2,100	2,000	2,500
605-001-000-7600-0636	INTEREST EARNED ON TID #16 ADV				1,400	1,000	1,500
605-001-000-7600-0637	INTEREST EARNED ON TID #17 ADV						900
605-001-000-7600-0638	INTEREST EARNED ON TID #18 ADV						800
605-001-000-7600-0730	INTEREST EARNINGS SU ADVANCE	500					
INTEREST INCOME		15,600	86,200	287,300	433,300	261,100	224,700
INTERGOVERNMENTAL							
605-000-200-7103-0000	GRANT REVENUES			100,700	16,100		
605-001-000-7103-0000	GRANT REVENUES		21,100				
INTERGOVERNMENTAL			21,100	100,700	16,100		
MISCELLANEOUS							
605-001-000-7720-0000	SALE OF VILLAGE PROPERTY	120,000	63,300	22,700	70,000	50,000	50,000
605-001-000-7770-0001	INSURANCE RECOVERIES	(15,000)					
MISCELLANEOUS		105,000	63,300	22,700	70,000	50,000	50,000
TRANSFERS IN							
605-000-210-7801-0200	TFR FROM SR			799,300	775,000		
605-001-000-7801-0100	TRANSFER FROM GENERAL FUND	1,459,000	240,000	382,000	425,000	800,000	727,500
605-001-000-7801-1100	SURPLUS TRANSFER FROM GENERAL FUND	509,500	387,500		500,000		
TRANSFERS IN		1,968,500	627,500	1,181,300	1,700,000	800,000	727,500
OTHER FINANCING SOURCES							
605-000-000-7800-0000	PROCEEDS - DEBT ISSUE		700,000		4,335,000		
605-000-000-7800-0004	DEBT PREMIUM		16,900		333,400		
OTHER FINANCING SOURCES			716,900		4,668,400		
RESIDUAL TRANSFER							
605-000-000-7999-0000	PROJECT ACCOUNT TRANSFER			49,100	(3,284,500)		
605-000-210-7999-0000	PROJECT ACCOUNT TRANSFER			(69,800)			
605-001-000-7999-0000	PROJECT ACCOUNT TRANSFER			20,700	32,500		
605-220-000-7999-0000	PROJECT ACCOUNT TRANSFER				3,252,000		
RESIDUAL TRANSFER							
CHARGES FOR SERVICES							
605-000-210-7716-0000	TIPPING FEES - LANDFILL	2,710,100	2,364,300	2,441,800	3,212,600	2,590,000	2,668,000
CHARGES FOR SERVICES		2,710,100	2,364,300	2,441,800	3,212,600	2,590,000	2,668,000
TOTAL ESTIMATED REVENUES		4,799,200	3,879,300	4,033,800	10,100,400	3,701,100	3,670,200

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

GL NUMBER	DESCRIPTION	2021 ACTIVITY	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY	2025 APPROVED BUDGET	2026 BUDGET WORKSHOP BUDGET
APPROPRIATIONS							
CONTRACTUAL SERVICES							
605-220-000-8302-0000	CONSULTING	20,900	172,800	109,100			
CONTRACTUAL SERVICES		20,900	172,800	109,100			
LEASE/RENT EXPENSE							
605-220-000-8152-3000	RENT - EQUIPMENT		63,900	63,500			
LEASE/RENT EXPENSE			63,900	63,500			
PROPERTY & EQUIPMENT							
605-001-000-8188-1000	CAPOUT-ADMINISTRATION		20,700	12,900			15,000
605-001-000-8188-9200	CAPOUT-EQ.POLICE		204,000	47,300			
605-001-000-8188-9210	CAPOUT-EQ.EMS						60,000
605-001-000-8188-9220	CAPOUT-EQ.FIRE	462,400	31,800	1,500			
605-001-000-8188-9400	CAPOUT-EQ.PUBLIC WORKS	1,043,000	283,100	1,430,400	654,800	445,000	20,000
605-001-000-8188-9625	CAPOUT-EQ.DEVELOPMENT	4,900					
605-111-000-8188-1000	CAPOUT-ADMINISTRATION		700	25,400			
605-200-200-8188-9300	PROJECT DESIGN COSTS			79,300			
605-210-000-8186-0000	CAPOUT-BLDG IMPROVEMENTS		2,300				
605-210-000-8186-9100	CAPOUT-BLDG IMP (GEN GOV)	16,400	800	1,600	2,700	40,000	
605-210-000-8186-9200	CAPOUT-BLDG IMP (POLICE)			4,200	223,700		
605-220-000-8186-2503	STATION #3			771,300	2,546,300		
605-400-000-8188-4000	VEHICLE PURCHASES						80,000
605-500-000-8186-9500	CAPOUT-BLDG LIBRARY				31,600		200,000
PROPERTY & EQUIPMENT		1,526,700	283,900	2,467,000	3,625,500	485,000	375,000
CO-MISC./RETAINAGE/MF ENG							
605-111-000-9800-0000	MISC COSTS/VMF ENG.				1,200		
605-220-000-9800-0000	MISC COSTS/VMF ENG.			54,600	10,800		
CO-MISC./RETAINAGE/MF ENG				54,600	12,000		
BOND ISSUE EXPENDITURES							
605-800-000-8800-0000	BOND EXPENSES	1,100	700	700	400		
605-800-000-8800-0003	BOND ISSUANCE EXPENSES		15,900		58,700		
BOND ISSUE EXPENDITURES		1,100	16,600	700	59,100		
TRANSFERS OUT							
605-800-000-8901-0100	TRANSFER TO GENERAL FUND				61,100	500,000	
605-800-000-8901-0221	TRANSFER TO LIBRARY MAINT				150,000		
605-800-000-8901-0500	TRANSFER TO DEBT SERVICE	3,435,200	2,595,500	2,290,700	1,863,500	1,708,200	2,111,100
TRANSFERS OUT		3,435,200	2,595,500	2,290,700	2,074,600	2,208,200	2,111,100
TOTAL APPROPRIATIONS		4,963,000	2,916,900	5,049,700	5,943,800	2,693,200	2,486,100
NET OF REVENUES/APPROPRIATIONS - FUND 605		(163,800)	962,400	(1,015,900)	4,156,600	1,007,900	1,184,100

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

GL NUMBER	DESCRIPTION	2021 ACTIVITY	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY	2025 APPROVED BUDGET	2026 BUDGET WORKSHOP BUDGET
	ESTIMATED REVENUES						
	INTEREST INCOME						
700-001-000-7600-0000	INTEREST EARNINGS	300	4,400	14,700	16,500	16,000	13,400
700-001-000-7630-0000	DIVIDEND ON INVESTMENT	21,800	21,800	17,500	17,300	17,000	8,500
	INTEREST INCOME						
		22,100	26,200	32,200	33,800	33,000	21,900
	TOTAL ESTIMATED REVENUES						
		22,100	26,200	32,200	33,800	33,000	21,900

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 700 RISK MANAGEMENT FUND

GL NUMBER	DESCRIPTION	2021 ACTIVITY	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY	2025 APPROVED BUDGET	2026 BUDGET WORKSHOP BUDGET
	APPROPRIATIONS						
	CONTRACTUAL SERVICES						
700-001-000-8310-0000	LEGAL SERVICES	32,500	100,600		(18,500)	35,000	25,000
	CONTRACTUAL SERVICES	32,500	100,600		(18,500)	35,000	25,000
	INSURANCES						
700-001-000-8610-0000	LIABILITY INSURANCE	51,500	54,100	49,000	50,100	52,000	54,000
700-001-000-8610-0001	IBNR ADJUSTMENT	116,800	(113,900)	(96,900)			
700-001-000-8612-0000	CLAIMS SETTLED					15,000	
	INSURANCES	168,300	(59,800)	(47,900)	50,100	67,000	54,000
	TOTAL APPROPRIATIONS	200,800	40,800	(47,900)	31,600	102,000	79,000
	NET OF REVENUES/APPROPRIATIONS - FUND 700	(178,700)	(14,600)	80,100	2,200	(69,000)	(57,100)

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 720 WATER UTILITY

GL NUMBER	DESCRIPTION	2021 ACTIVITY	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY	2025 APPROVED BUDGET	2026 BUDGET WORKSHOP BUDGET
ESTIMATED REVENUES							
INTEREST INCOME							
720-000-000-7600-0005	INVESTMENT INCOME				193,200		
720-001-000-0419-0000	INTEREST EARNINGS	800	84,400	402,900	452,700	505,000	381,000
720-001-000-0419-0002	INT-WATER IMPACT FEES PRE 4/10/06	100	2,400	7,200	7,200	9,000	8,000
720-001-000-0419-0003	INT-WATER IMPACT FEES EFFECT 4/10/06	1,500	19,000	11,800	11,800	14,000	13,000
720-001-000-0419-0004	INTEREST-STATE POOL	3,700					
720-001-000-0419-0005	INTEREST-SPEC ASSMNT			3,500			
720-001-000-0419-0022	INT-WATER IMPACT FEES EFFECT 4/5/18	1,300	47,200	148,300	40,500	28,000	62,000
720-001-000-7600-0740	INTEREST ON ADVANCE - STM WTR	13,500	54,700	153,500	179,800	172,000	
INTEREST INCOME		20,900	207,700	727,200	885,200	728,000	464,000
INTERGOVERNMENTAL							
720-000-000-0421-7103	GRANT REVENUES				5,100		
INTERGOVERNMENTAL					5,100		
MISCELLANEOUS							
720-000-100-7700-0000	MISC REVENUE		1,102,100				
720-001-000-0421-0002	SCRAP METAL SALES	2,800	1,000	3,100	11,300	7,000	7,000
720-001-000-0430-0000	GAIN/LOSS ON SALE	12,800					
720-001-000-0490-0000	INTEREST - LEASES			(75,800)			
MISCELLANEOUS		15,600	1,103,100	(72,700)	11,300	7,000	7,000
TRANSFERS IN							
720-001-000-7801-0200	TFR FROM SR			985,200	11,000		
TRANSFERS IN				985,200	11,000		
RESIDUAL TRANSFER							
720-000-000-7999-0000	PROJECT ACCOUNT TRANSFER	666,500		1,844,100	(185,000)		
720-001-000-7999-0000	PROJECT ACCOUNT TRANSFER	(666,500)	1,377,900	330,000	185,000		
720-002-000-7999-0000	PROJECT ACCOUNT TRANSFER			(2,174,100)			
RESIDUAL TRANSFER			1,377,900				
CHARGES FOR SERVICES							
720-001-000-0416-0000	HYDRANT RENTAL REVENUE	1,500	2,700	1,600	2,300	3,500	3,500
720-001-000-0416-0001	SPRINKLING METER INSTALL.	5,300	2,000			6,200	6,200
720-001-000-0421-0000	PROPERTY RENTAL	242,200	258,000	495,600	274,400	285,000	300,000
720-001-000-0460-0000	UNMETERED SALES GEN CUST	5,500	6,300	5,400	9,500	6,000	6,000
720-001-000-0461-0000	RES-METER SALES	3,061,100	3,236,300	3,086,800	3,078,100	3,134,000	3,134,000
720-001-000-0461-0001	BUS-METER SALES	1,203,900	1,160,100	1,480,300	1,455,500	1,635,000	1,435,000
720-001-000-0461-0002	INDUS-METER SALES	429,500	321,300	565,500	476,700	640,000	505,000
720-001-000-0462-0000	PRIVATE FIRE PROTECTION	201,600	175,000	241,200	213,200	260,000	222,000
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	32,300	32,600	44,100	38,800	40,000	40,000
720-001-000-0464-0001	MUNI-METER SALES	21,100	19,200	48,600	40,600	30,000	35,000
720-001-000-0470-0000	PENALTIES	20,600	45,000	40,800	43,600	25,000	40,000
720-001-000-0471-0000	SERVICES CALLS	1,500	9,100	24,600	3,800	6,500	6,500
720-001-000-0471-0001	SERVICE CALLS - LANNON	13,200	2,700				
720-001-000-0472-0000	RENT-METERS	168,300	164,100	181,500	181,100	200,000	200,000
720-001-000-0473-0000	ROI-METERS	54,700	53,000	53,200	57,200	60,000	60,000
720-001-000-0474-0000	REFUNDS	(7,800)	(4,000)		300	(4,000)	
720-001-000-0474-0009	OTHER REVENUES		1,000	1,900	2,100		
CHARGES FOR SERVICES		7,028,400	7,058,300	7,845,000	7,451,100	7,901,200	7,567,200

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 720 WATER UTILITY

GL NUMBER	DESCRIPTION	2021 ACTIVITY	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY	2025 APPROVED BUDGET	2026 BUDGET WORKSHOP BUDGET
<b>ESTIMATED REVENUES</b>							
<b>OTHER INCOME (WATER UTIL)</b>							
720-001-000-0415-0000	MERCH SALES, INSTALLS, TAPPING	1,300	2,300	3,800	6,300	3,000	5,600
720-001-000-0415-0001	SALE OF METERS, HYDRANTS - LANNON	37,200	38,600	400	300		
720-001-000-0421-0001	OTHR NON OPERATING REVENUE				816,900		
720-001-000-0474-0002	WATER TEST KITS	5,200	5,800	3,200	3,400	5,200	5,000
720-001-000-0475-0000	LEASE REVENUE			(418,800)			
<b>OTHER INCOME (WATER UTIL)</b>		43,700	46,700	(411,400)	826,900	8,200	10,600
<b>IMPACT FEES</b>							
720-001-000-0422-0022	WATER IMPACT FEES EFFECT 4/5/18	719,900	648,800	450,000	851,700	725,000	600,000
<b>IMPACT FEES</b>		719,900	648,800	450,000	851,700	725,000	600,000
<b>LICENSES AND PERMITS</b>							
720-001-000-0474-0050	PERMIT REVENUE	5,700	12,500	7,800	9,100	8,000	8,000
<b>LICENSES AND PERMITS</b>		5,700	12,500	7,800	9,100	8,000	8,000
<b>CAPITAL CONTRIBUTIONS</b>							
720-001-000-0499-0001	CIAOC - DEVELOPERS	968,200	952,600	2,906,800	663,600		
720-001-000-0499-0002	CIAOC - MUNI			223,100			
<b>CAPITAL CONTRIBUTIONS</b>		968,200	952,600	3,129,900	663,600		
<b>TOTAL ESTIMATED REVENUES</b>		8,802,400	11,407,600	12,661,000	10,715,000	9,377,400	8,656,800

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 720 WATER UTILITY

GL NUMBER	DESCRIPTION	2021 ACTIVITY	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY	2025 APPROVED BUDGET	2026 BUDGET WORKSHOP BUDGET
APPROPRIATIONS							
CONTRACTUAL SERVICES							
720-001-000-8302-0000	CONSULTING			18,300			
CONTRACTUAL SERVICES				18,300			
FRINGE BENEFITS							
720-001-000-8010-0000	FICA	74,400	79,700	82,700	88,700	84,000	106,000
720-001-000-8011-0000	WRS ER CONTRIB	67,100	66,600	72,300	79,500	76,000	99,000
720-001-000-8011-0001	PENSION OPEB	(90,400)	(83,700)	69,800	(24,000)		
720-001-000-8013-0000	HEALTH INSURANCE	241,700	252,900	256,200	175,200	163,000	234,000
720-001-000-8014-0000	DENTAL INSURANCE	12,400	11,700	12,900	10,800	11,000	12,000
720-001-000-8015-0000	LIFE INSURANCE	3,800	3,900	3,700	3,200	4,000	4,000
720-001-000-8015-0001	LIFE INSURANCE OPEB	21,600	18,800	2,000	(10,000)		
720-001-000-8021-0000	TELEPHONE SERVICE			4,500	2,700		
FRINGE BENEFITS		330,600	349,900	504,100	326,100	338,000	455,000
MATERIALS AND SUPPLIES							
720-000-000-8100-0220	STORM-INSPECTION		100				
MATERIALS AND SUPPLIES			100				
SALARIES & WAGES							
720-001-000-8000-0000	SALARIES	957,500	940,700	984,700	1,060,100	1,017,000	1,265,000
720-001-000-8001-0000	OVERTIME	61,100	52,700	56,200	67,000	69,000	108,000
720-001-000-8001-2000	VACATION PAYOUT	3,600	13,200	11,100	7,500		
720-001-000-8001-2002	COMP-TIME PAYOUT	6,200	6,500	3,600	4,900		
720-001-000-8002-0000	PART TIME WAGES						16,000
720-001-000-8004-0000	TEMP HELP WAGES	3,800	13,400	14,200	14,200	11,000	11,000
720-001-000-8008-0000	RETIREMENT/SEVERANCE		35,800	44,400	9,300		
720-001-000-8009-9000	PAYROLL ALLOC - CLEARING	(1,032,200)	(1,042,800)	(1,114,100)	(1,158,200)	(1,097,000)	(1,384,000)
SALARIES & WAGES			19,500	100	4,800		16,000
LEASE/RENT EXPENSE							
720-001-000-8152-4000	LEASE - VEHICLE					78,200	
720-001-000-8152-6005	RENT - DATACENTER			1,400	1,400	1,500	1,500
LEASE/RENT EXPENSE				1,400	1,400	79,700	1,500
REPAIR/MAINTENANCE							
720-001-000-8160-0200	RM-SECURITY SYSTEM			400		5,000	5,000
720-001-000-8162-2000	RM-BUILDING & GROUNDS	200	700	700	100		4,800
REPAIR/MAINTENANCE		200	700	1,100	100	5,000	9,800
PROPERTY & EQUIPMENT							
720-001-000-8190-4000	SECURITY SYSTEM	27,100		50,800		28,000	
PROPERTY & EQUIPMENT		27,100		50,800		28,000	
UTILITIES							
720-001-000-8211-0001	ALARM MONITORING SERVICE	300	1,500	1,900	4,000	4,100	5,400
UTILITIES		300	1,500	1,900	4,000	4,100	5,400
DEBT - INTEREST PAYMENTS							
720-001-000-0930-4270	INTEREST ON LONG-TERM DEBT	250,900	260,200	304,900	470,800	565,000	812,000
DEBT - INTEREST PAYMENTS		250,900	260,200	304,900	470,800	565,000	812,000
CO-MISC./RETAINAGE/MF ENG							

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 720 WATER UTILITY

GL NUMBER	DESCRIPTION	2021 ACTIVITY	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY	2025 APPROVED BUDGET	2026 BUDGET WORKSHOP BUDGET
	APPROPRIATIONS						
CO-MISC./RETAINAGE/MF ENG							
720-001-000-9800-0000	MISC COSTS/VMF ENG.				10,500		
CO-MISC./RETAINAGE/MF ENG					10,500		
	BOND ISSUE EXPENDITURES						
720-800-000-8800-0003	BOND ISSUANCE EXPENSES	69,300	53,000	81,900	69,800		70,000
	BOND ISSUE EXPENDITURES	69,300	53,000	81,900	69,800		70,000
	OPERATING EXPENSE						
720-001-000-0602-0000	SOS MILWAUKEE WATER	1,729,000	1,766,900	2,096,800	2,108,500	2,000,000	2,200,000
720-001-000-0614-0000	SOS MAINT-WELLS/SPRINGS	8,800	100	8,900	17,500	25,000	25,000
720-001-000-0623-0000	PUMPING POWER PURCHASED	212,600	214,400	254,100	227,800	275,000	275,000
720-001-000-0624-0001	L-PUMPING OPERATIONS	128,400	140,500	114,100	108,000	112,000	126,000
720-001-000-0626-0000	PUMPING SUPPLIES & EXP	11,100	12,600	12,000	22,000	30,000	38,500
720-001-000-0633-0000	PUMPING MAINT EQUIPMENT		2,200	9,700	4,400	10,000	10,000
720-001-000-0633-0001	L-PUMP.EQ.MAINT.	19,800	32,600	21,100	27,800	21,000	32,000
720-001-000-0641-0000	WATER TREAT-CHEMICALS	19,900	24,100	32,100	36,800	40,000	40,000
720-001-000-0642-0000	WATR TREAT-OPER EXPENSES	14,000	16,000	32,000	18,800	56,500	56,500
720-001-000-0642-0001	L-TREATMENT OPERATION	70,000	83,100	82,400	76,100	81,000	89,000
720-001-000-0652-0000	WATER TREAT-MAINT EQUIP		500	200	600	1,000	1,000
720-001-000-0652-0001	L-TREAT.EQ.MAINT.	1,100	3,000	2,900	2,800	3,000	3,000
720-001-000-0661-0001	L-TD-OPER-STORAGE FACILITIES	3,200		4,100	5,100	4,300	5,000
720-001-000-0662-0000	TD-OPER.EXPENSES		255,900				
720-001-000-0662-0001	L-T&D OPERATIONS	31,400	28,500	47,300	46,900	47,000	55,000
720-001-000-0663-0000	TD-METER EXPENSES	100					
720-001-000-0663-0001	L-METERS T&D	5,400	5,100	10,100	20,400	10,000	24,000
720-001-000-0664-0001	L-CUST INSTALLATIONS	600	700	900		1,000	
720-001-000-0671-0000	TD-MAINT-STRUC/IMPROVMTS	20,900	10,700	22,100	15,100	25,000	25,000
720-001-000-0671-0001	L-STRUC/IMPR.MAINT.		900	800			
720-001-000-0672-0000	TD-MAINT-RESERVOIRS	9,400	7,400	5,600	5,100	3,500	3,500
720-001-000-0672-0001	L-RESERVOIR MAINT	1,700	4,900	600		1,000	
720-001-000-0673-0000	TD-MAINT-MAINS	81,100	88,900	123,800	73,700	110,000	150,000
720-001-000-0673-0001	L-MAINS MAINTENANCE	52,000	14,100	36,000	15,500	38,000	57,000
720-001-000-0675-0000	TD-MAINT-LATERALS	(200)	1,500	5,600	9,800	10,000	10,000
720-001-000-0675-0001	L-T&D LATERALS	10,300	20,900	9,900	15,200	10,000	13,000
720-001-000-0676-0000	TD-MAINT-METERS	10,800	14,500	18,600	10,200	35,000	35,000
720-001-000-0676-0001	L-METER MAINTENANCE	8,200	3,800	4,200	(19,600)	4,000	11,000
720-001-000-0677-0000	TD-MAINT-HYDRANTS	9,100	17,200	19,400	7,400	30,000	30,000
720-001-000-0677-0001	L-HYDRANT MAINTENANCE	12,200	22,800	18,300	18,100	21,000	23,000
720-001-000-0902-0000	METER READING	2,900	5,900	800	2,500	10,000	15,000
720-001-000-0902-0001	L-METER READING	7,900	9,100	11,500	11,200	11,000	14,000
720-001-000-0903-0000	L-ACCTG&COLLECTION	115,800	141,200	146,000	173,900	144,000	204,000
720-001-000-0903-0010	POSTAGE	11,100	14,600	13,500	14,300	20,000	20,000
720-001-000-0903-0020	PAYMENT PROCESSING SERVICE FEES	13,300	11,200	13,200	9,600	14,000	14,000
720-001-000-0904-0000	UNCOLLECTIBLE ACCOUNTS	500	(300)		200	1,000	1,000
720-001-000-0905-0000	MISC CUST ACCT SUPPL&EXP	8,700	17,100	24,900	23,500	22,000	25,000
	OPERATING EXPENSE	2,631,100	2,996,700	3,204,500	3,108,400	3,227,000	3,630,500
	WU - ADMIN. & GENERAL						
720-001-000-0920-0000	L-ADMIN & GENERAL	518,500	485,200	564,900	580,500	566,000	692,000
720-001-000-0921-0000	OFFICE SUPPLIES/EXPENSES	900	500	4,200	700	1,000	1,000
720-001-000-0921-0020	PAPER/PRINTING SUPPLIES					200	200

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 720 WATER UTILITY

GL NUMBER	DESCRIPTION	2021 ACTIVITY	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY	2025 APPROVED BUDGET	2026 BUDGET WORKSHOP BUDGET
<b>APPROPRIATIONS</b>							
WU - ADMIN. & GENERAL							
720-001-000-0921-8000	COMPUTER HARDWARE	1,700	1,200	15,000		3,000	20,000
720-001-000-0921-8002	RM-CABLING				4,300	2,500	2,500
720-001-000-0921-8100	COMPUTER SOFTWARE	6,400	7,000	800		1,000	
720-001-000-0921-8130	COMPUTER SUPPLIES	600	600	500	500	500	500
720-001-000-0921-8152	RENT-OFF. EQ.				600	1,100	1,200
720-001-000-0921-8162	RM-COMPUTER HARDWARE					1,000	1,000
720-001-000-0921-8165	MICROSOFT ENTERPRISE AGREEMENT	8,000	8,200	8,200	7,600	8,000	14,000
720-001-000-0921-8209	DIGGERS HOT LINE	37,500	33,400	26,000	25,700	30,000	30,000
720-001-000-0921-8210	TELEPHONE SERVICE	3,100	3,400	3,300	3,300	3,500	12,500
720-001-000-0921-8211	CELLULAR DATA SERVICE	5,100	4,300	5,600	5,500	6,000	6,500
720-001-000-0921-8213	CELLULAR TELEPHONE SERVICE	700	700	500	300	1,000	1,000
720-001-000-0921-8214	INTERNET SERVICE	3,900	3,200	3,500	3,600	3,400	3,500
720-001-000-0921-8215	WAN SERVICE	1,300	1,200	1,500	1,400	1,500	1,500
720-001-000-0921-8219	CABLE TV SERVICE	500	500	500	500	500	500
720-001-000-0921-8301	IT MAINT/SUPPORT	35,700	27,000	26,800	35,100	40,000	39,000
720-001-000-0921-8302	CONSULTING				4,800		
720-001-000-0923-0000	PROFESSIONAL SERVICES	121,900	150,700	181,200	272,700	150,000	150,000
720-001-000-0923-0003	AUDIT AND FINANCIAL SERVICES	15,900	17,500	23,900	26,200	13,200	14,000
720-001-000-0923-0011	INSPECTION SERVICES	72,600	58,300	51,300	43,700	45,000	45,000
720-001-000-0923-0020	RATE STUDY			2,000		13,000	13,000
720-001-000-0924-0000	PROPERTY AND LIABILITY INSURANCE	38,300	40,900	46,100	51,700	50,000	63,300
720-001-000-0925-0000	WORKERS COMPENSATION INS	12,700	19,900	23,300	20,100	20,000	21,000
720-001-000-0926-8016	HEALTH INSURANCE OPEB	9,200	11,400	(45,600)	59,300		
720-001-000-0928-0000	REGULATORY COMMISSION EXP					600	
720-001-000-0928-0002	HAZARDOUS WASTE FEES	400	400			600	
720-001-000-0930-0000	MISC GENERAL EXPENSES	14,900	6,800	370,800	10,300	16,000	10,000
720-001-000-0930-0001	TRAINING - OPERATIONS	7,700	3,500	7,300	15,500		8,100
720-001-000-0930-0002	TRAINING - GIS				500		
720-001-000-0930-0235	REFUNDS	300	400				
720-001-000-0930-4030	DEPRECIATION	1,899,100	2,020,100	2,128,300	2,235,200	2,250,000	2,610,000
720-001-000-0930-4081	REAL ESTATE TAXES	1,152,200	1,129,100	1,062,200	1,151,900	1,100,000	1,200,000
720-001-000-0930-4082	PSC REMAINDER ASSESSMENT	8,200	6,800	7,600	9,300	7,500	12,000
720-001-000-0932-0000	TRANSPORTATION EXPENSE	56,400	57,200	51,100	58,700	50,000	60,000
720-001-000-0932-0001	TRANSPORTATION EXPENSE - CLEARING	(56,400)	(57,200)	(51,100)	(58,700)	(50,000)	(60,000)
WU - ADMIN. & GENERAL		3,977,300	4,042,200	4,519,700	4,570,800	4,336,100	4,973,300
<b>DEBT SERVICE</b>							
720-001-000-0930-4271	BOND EXPENSES	2,700	2,600	1,500	2,500	2,500	2,500
720-001-000-0930-4280	AMORT OF DISCOUNT/(PREMIUM)	(33,900)	(34,100)	(34,400)	(47,700)	(30,000)	(30,000)
720-001-000-0930-4281	BOND ISSUANCE COSTS		400				
DEBT SERVICE		(31,200)	(31,100)	(32,900)	(45,200)	(27,500)	(27,500)
<b>CAPITAL IN PROGRESS</b>							
720-001-000-0940-0000	WATER UTILITY PROJECT EXPENSES		22,600				
CAPITAL IN PROGRESS			22,600				
TOTAL APPROPRIATIONS		7,255,600	7,715,300	8,655,800	8,521,500	8,555,400	9,946,000
NET OF REVENUES/APPROPRIATIONS - FUND 720		1,546,800	3,692,300	4,005,200	2,193,500	822,000	(1,289,200)

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 730 SEWER UTILITY

GL NUMBER	DESCRIPTION	2021 ACTIVITY	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY	2025 APPROVED BUDGET	2026 BUDGET WORKSHOP BUDGET
ESTIMATED REVENUES							
INTEREST INCOME							
730-000-090-7600-0000	INTEREST EARNINGS	1,000	5,900	30,700	(49,900)	186,000	137,000
730-000-090-7621-0000	INT-INTERCEPTOR SEWER RS	900	22,900	72,800	24,800	83,000	71,000
730-000-090-7621-0001	INT-SEWER IMPACT FEES	300	6,600	21,300	7,200	24,000	21,000
730-000-090-7621-0003	INT-SEWER IMPACT FEES EFFECT 4/10/06	1,500	31,200	36,800	11,300	41,000	31,000
730-000-090-7621-0022	INT-SEWER IMPACT FEES EFFECT 4/5/18	1,200	39,500	136,300	54,900	166,000	177,000
INTEREST INCOME		4,900	106,100	297,900	48,300	500,000	437,000
INTERGOVERNMENTAL							
730-000-090-7103-0000	GRANT REVENUES			622,300			
INTERGOVERNMENTAL				622,300			
MISCELLANEOUS							
730-000-090-7720-0000	SALE OF VILLAGE PROPERTY			12,000			
MISCELLANEOUS				12,000			
CHARGES FOR SERVICES							
730-000-300-7550-0000	PENALTIES-SEWER	41,600	73,700	82,700	89,800	70,000	80,000
730-000-300-7551-0000	LANNON SERVICES	49,900	72,200	27,600	21,300	30,000	30,000
CHARGES FOR SERVICES		91,500	145,900	110,300	111,100	100,000	110,000
IMPACT FEES							
730-000-090-7560-0022	SEWER IMPACT FEES EFFECT 4/5/18	522,100	501,900	370,900	796,000	520,000	520,000
IMPACT FEES		522,100	501,900	370,900	796,000	520,000	520,000
CAPITAL CONTRIBUTIONS							
730-000-090-7785-0002	CIAOC - DEVELOPERS	799,400	1,177,600	3,581,200	577,600		
CAPITAL CONTRIBUTIONS		799,400	1,177,600	3,581,200	577,600		
VMF - OPERATIONS & MAINT.							
730-000-300-7520-0100	VMF USER CHG-RES	922,100	877,300	972,600	947,500	925,000	930,000
730-000-300-7520-0200	VMF USER CHG-NCC	138,300	128,400	176,100	162,800	152,000	155,000
730-000-300-7520-0300	VMF USER CHG DCC	900	700	600	500	1,000	1,000
730-000-300-7520-0400	VMF USER CHG-NCI	900	800	2,700	2,800	2,000	2,000
730-000-300-7520-0500	VMF USER CHG-DCI	16,000	11,100	18,100	14,600	15,000	15,000
730-000-300-7520-0600	VMF USER CHG-WCI	3,600	3,500	10,100	12,300	7,000	12,000
730-000-300-7520-0700	VMF USER CHG-WCC	63,400	59,700	80,800	118,000	70,000	90,000
730-000-300-7520-1100	VMF BKFD RES.USER CHARGE	49,900	42,800	57,600	51,300	50,000	50,000
730-000-300-7520-1200	VMF BKFD NCC USER CHARGE	600	500	800	700	1,000	1,000
730-000-300-7520-2100	VMF SUSSEX RESIDENTIAL	89,300	94,900	102,000	110,600	100,000	100,000
730-000-300-7520-2200	VMF SUSSEX NCC	3,000	3,000	5,100	6,900	4,000	6,000
VMF - OPERATIONS & MAINT.		1,288,000	1,222,700	1,426,500	1,428,000	1,327,000	1,362,000
SEWAGE TREATMENT USER CHG							
730-000-320-7500-0100	MMSD-RESIDENTIAL	1,270,100	1,170,500	1,321,000	1,295,400	1,246,000	1,228,000
730-000-320-7500-0200	MMSD-NCC	673,200	671,100	925,300	870,700	798,000	700,000
730-000-320-7500-0300	MMSD-DCC	5,800	4,500	3,700	3,200	4,000	3,000
730-000-320-7500-0400	MMSD-NCI	2,000	1,500	12,400	11,000	7,000	9,000
730-000-320-7500-0500	MMSD-DCI	98,100	71,800	124,800	118,200	100,000	110,000
730-000-320-7500-0600	MMSD-WCI	19,400	19,800	59,300	99,700	40,000	70,000
730-000-320-7500-0700	MMSD-WCC	53,800	37,100	59,600	75,900	50,000	63,000
730-000-320-7500-1100	BKFD USER CHG-RES	82,100	69,200	94,600	84,000	82,000	81,000

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 730 SEWER UTILITY

GL NUMBER	DESCRIPTION	2021 ACTIVITY	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY	2025 APPROVED BUDGET	2026 BUDGET WORKSHOP BUDGET
ESTIMATED REVENUES							
SEWAGE TREATMENT USER CHG							
730-000-320-7500-1200	BKFD USER CHG-NCC	2,700	2,500	3,600	3,000	3,000	3,000
730-000-320-7500-2100	SUSSEX USER CHG -RES	147,200	151,400	166,300	179,100	159,000	162,000
730-000-320-7500-2200	SUSSEX USER CHG-NCC	18,900	17,600	25,200	35,900	21,000	29,000
SEWAGE TREATMENT USER CHG		2,373,300	2,217,000	2,795,800	2,776,100	2,510,000	2,458,000
SEWAGE TREATMENT CAP.CHG.							
730-000-320-7510-0100	MMSD-RES CAP.RECOVERY	3,725,900	4,154,100	3,121,000	3,830,300	3,640,000	3,250,000
730-000-320-7510-0200	MMSD-NCC CAP.RECOVERY	1,119,500	1,092,700	1,501,000	1,409,300	1,297,000	1,323,000
730-000-320-7510-0300	MMSD-DCC CAP.RECOVERY	9,500	7,400	5,500	4,300	6,000	5,000
730-000-320-7510-0400	MMSD-NCI CAP.RECOVERY	4,400	3,800	21,100	19,600	12,000	16,000
730-000-320-7510-0500	MMSD-DCI CAP.RECOVERY	193,100	131,200	216,300	178,200	174,000	177,000
730-000-320-7510-0600	MMSD-WCI CAP.RECOVERY	48,000	47,200	134,200	164,000	91,000	128,000
730-000-320-7510-0700	MMSD-WCC CAP.RECOVERY	21,500	100	100	100		
730-000-320-7510-1100	BKFD RES.CAP RECOVERY	217,400	185,700	250,700	223,100	218,000	214,000
730-000-320-7510-1200	BKFD NCC CAP.RECOVERY	4,600	322,200	449,300	484,700	386,000	425,000
730-000-320-7510-2100	SUSSEX RES CAP RECOVERY	389,700	90,600				
730-000-320-7510-2200	SUSSEX NCC CAP RECOVERY	27,600	27,900	41,400	56,600	35,000	46,000
SEWAGE TREATMENT CAP.CHG.		5,761,200	6,062,900	5,740,600	6,370,200	5,859,000	5,584,000
TOTAL ESTIMATED REVENUES		10,840,400	11,434,100	14,957,500	12,107,300	10,816,000	10,471,000

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 730 SEWER UTILITY

GL NUMBER	DESCRIPTION	2021 ACTIVITY	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY	2025 APPROVED BUDGET	2026 BUDGET WORKSHOP BUDGET
<b>APPROPRIATIONS</b>							
CONTRACTUAL SERVICES							
730-300-000-8160-5000	MICROSOFT ENTERPRISE AGREEMENT	5,600	5,900	7,500	6,900	7,000	13,000
730-300-000-8182-1301	MANHOLE REPAIR CONTRACTOR		23,700	300		8,000	
730-300-000-8182-1305	INTERCEPTOR MAINT - LANNON	52,900	55,400	55,600	63,100	65,000	65,000
730-300-000-8182-1315	INTERCEPTOR MAINT - BROOKFIELD	10,100	11,000	12,800	15,400	20,000	20,000
730-300-000-8300-1401	ENGINEERING SERVICES	1,400	2,400	2,200	4,900	7,000	7,000
730-300-000-8300-1901	AUDIT/ACCTG. SERV.	17,900	7,600	9,700	13,100	10,600	11,000
730-300-000-8300-1902	MANAGEMENT SERVICES			400	6,100		
730-300-000-8300-5001	CONSULTING SERVICES	13,300	1,000	7,700	2,300	10,000	10,000
730-300-000-8301-0000	IT MAINT/SUPPORT	41,100	36,600	29,800	34,000	34,000	43,000
730-300-000-8302-0000	CONSULTING		11,500			13,000	13,000
CONTRACTUAL SERVICES		142,300	155,100	126,000	145,800	174,600	182,000
<b>FRINGE BENEFITS</b>							
730-300-000-8010-0000	FICA	43,000	47,700	49,600	44,700	60,000	54,000
730-300-000-8011-0000	WRS ER CONTRIB	38,800	42,300	43,900	40,500	54,000	50,000
730-300-000-8011-0001	PENSION OPEB	(53,300)	(56,600)	46,800	1,100		
730-300-000-8013-0000	HEALTH INSURANCE	165,200	193,200	179,100	109,800	141,000	113,000
730-300-000-8013-0001	HEALTH INSURANCE OPEB		12,100	88,800	(89,100)		
730-300-000-8014-0000	DENTAL INSURANCE	7,800	8,800	8,300	6,400	8,000	6,000
730-300-000-8015-0000	LIFE INSURANCE	1,800	2,000	2,100	1,800	3,000	2,000
730-300-000-8015-0001	LIFE INSURANCE OPEB	12,600	7,400	8,900	(8,000)		
730-300-000-8016-0000	WORKER'S COMP INSURANCE	5,000	12,700	14,800	15,100	14,000	8,000
730-300-000-8021-0000	ADA EXPENDITURES			4,500	2,700		
730-300-000-8030-0140	WAGE/BENE GF TRANSFERS	7,300	3,200	7,200	10,400		20,000
730-300-000-8030-0720	WAGE/BENE WU TRANSFERS	35,400	35,000	53,400	61,000	52,000	73,000
FRINGE BENEFITS		263,600	307,800	507,400	196,400	332,000	326,000
<b>MATERIALS AND SUPPLIES</b>							
730-001-000-8100-0220	NOTICES & PUBLICATIONS			100			
730-300-000-8100-0000	OFFICE SUPPLIES	400	300	100		500	500
730-300-000-8100-0010	POSTAGE/SHIPPING	16,800	26,900	37,300	36,300	35,000	40,000
730-300-000-8110-0000	DEPARTMENT SUPPLIES	6,600	8,000	8,900	7,200	12,000	12,000
730-300-000-8110-0100	SMALL EQUIP./TOOLS	1,000	1,400	500	1,800	2,500	3,000
730-300-000-8110-1111	PMT PROCESSING SERVICE FEES	13,300	11,200	13,200	9,600	15,000	15,000
730-300-000-8110-3002	MAINLINE CONS/REPAIR	1,000	100	33,900	32,300	5,000	5,000
730-300-000-8110-3005	MONITORING EQUIPMENT	7,800	2,500	1,400	13,000	7,500	6,000
730-300-000-8110-3020	SUPPLIES SHARED WU	6,800	2,200	11,700	11,100	25,000	13,000
730-300-000-8130-0000	COMPUTER SUPPLIES	700	600	500	500	700	500
730-300-000-8170-4000	GAS & DIESEL FUEL	12,100	20,200	14,200	10,500	15,000	15,000
730-300-000-8182-1300	MANHOLE REPAIR VMF	4,900	1,100	1,100	200	2,000	1,200
730-300-000-8182-1310	MAIN REPAIR	400	(2,000)	1,800	1,100	6,000	6,000
MATERIALS AND SUPPLIES		71,800	72,500	124,700	123,600	126,200	117,200
<b>OTHER OPERATING</b>							
730-300-000-8110-3022	METER DEPR.FROM WU 50%	95,000	97,400	98,700	100,400	95,000	100,000
730-300-000-8110-3024	R.O.I. METERS-WU 50%	54,700	53,000	53,200	57,200	60,000	60,000
730-300-000-8110-3025	SUSSEX RESERVE CAP ASSESS	40,100				20,000	
730-300-000-8209-0000	DIGGERS HOT LINE	43,800	33,800	26,700	23,700	35,000	35,000
730-300-000-8305-0000	METER READING			700	2,200	9,100	15,000
730-300-000-8436-0000	UNCOLLECTIBLE ACCOUNTS	1,600	100		900	500	1,000
730-300-000-8950-0000	DEPRECIATION EXPENSE	1,477,300	1,516,000	1,572,800	1,556,000	1,600,000	1,710,000

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 730 SEWER UTILITY

GL NUMBER	DESCRIPTION	2021 ACTIVITY	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY	2025 APPROVED BUDGET	2026 BUDGET WORKSHOP BUDGET
APPROPRIATIONS							
OTHER OPERATING							
730-300-000-8950-0050	AMORTIZATION - CWF	252,200	252,200	252,200	252,200	253,000	253,000
OTHER OPERATING		1,964,700	1,952,500	2,004,300	1,992,600	2,072,600	2,174,000
SALARIES & WAGES							
730-300-000-8000-0000	SALARIES	562,400	619,200	605,200	556,400	740,000	664,000
730-300-000-8001-0000	OVERTIME	19,700	25,200	19,700	16,500	35,000	30,000
730-300-000-8001-2000	VACATION PAYOUT	7,000	5,200	8,600	7,400		
730-300-000-8001-2002	COMP-TIME PAYOUT	1,300	1,500	1,400	1,500		
730-300-000-8002-0000	PART TIME WAGES						16,000
730-300-000-8004-0000	TEMP HELP WAGES	2,700	700			11,000	11,000
730-300-000-8008-0000	RETIREMENT/SEVERANCE		5,100	33,300	9,300		
SALARIES & WAGES		593,100	656,900	668,200	591,100	786,000	721,000
EMPLOYEE TRAINING/EXPENSE							
730-300-000-8070-0000	TRAINING & EDUCATION		1,400	3,400	1,200	3,100	4,000
730-300-000-8070-0001	TRAINING-DATA BASE GIS					500	7,500
730-300-000-8075-0000	RECRUITMENT & PERSONNEL					4,800	
EMPLOYEE TRAINING/EXPENSE		1,400	3,400	1,200	8,400	4,000	7,500
LEASE/RENT EXPENSE							
730-001-000-8152-4000	LEASE - VEHICLE					15,600	
730-300-000-8152-6000	RENT-OFF.EQ.				600	1,200	1,200
730-300-000-8152-6005	RENT - DATACENTER			1,400	1,400	1,500	1,500
LEASE/RENT EXPENSE				1,400	2,000	18,300	2,700
REPAIR/MAINTENANCE							
730-300-000-8160-0200	RM-SECURITY SYSTEM			400		5,000	5,000
730-300-000-8160-8000	MCONT-COMPUTER EQUIPMENT					1,000	
730-300-000-8160-8002	RM-CABLING				4,300	2,500	2,500
730-300-000-8162-2000	RM-BUILDING & GROUNDS	200	1,500	800	600	3,200	15,000
730-300-000-8162-2530	RM-LIFT STATION	35,500	62,600	28,500	57,800	40,000	2,000
730-300-000-8162-3000	R&M - EQUIPMENT	9,200	7,700	8,200	800	10,000	35,000
730-300-000-8162-4000	RM-VEHICLES	(2,100)	5,400	7,700	5,400	7,000	6,000
730-300-000-8162-7000	RM-TV MONITORING	300		7,000	300	5,000	6,000
730-300-000-8162-8000	RM-COMPUTER HARDWARE					1,000	1,000
730-300-000-8300-3001	SANITARY SEWER & MAINTENANCE	100					
REPAIR/MAINTENANCE		43,200	77,200	52,600	69,200	74,700	72,500
PROPERTY & EQUIPMENT							
730-300-000-8190-4000	SECURITY SYSTEM			18,800		7,000	
730-300-000-8190-8000	COMPUTER HARDWARE	1,700	1,200			1,000	15,000
730-300-000-8190-8100	COMPUTER SOFTWARE	800	2,900			1,000	
PROPERTY & EQUIPMENT		2,500	4,100	18,800		9,000	15,000
UTILITIES							
730-300-000-8200-0010	LIGHT/POWER	10,300	6,500	2,400	3,000	12,000	5,000
730-300-000-8200-0020	HEAT (GAS & OIL)	6,500	9,500	9,300	7,600	15,000	10,000
730-300-000-8200-0030	WATER/SEWER VMF	2,400	3,200	1,900	3,800	4,500	4,500
730-300-000-8200-3001	LIFT STATION POWER	21,600	29,700	38,000	46,500	42,000	50,000
730-300-000-8210-0000	TELEPHONE SERVICE	100	200	100	100	200	200
730-300-000-8211-0001	ALARM MONITORING SERVICE	300	1,500	1,900	4,000	4,100	5,500

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 730 SEWER UTILITY

GL NUMBER	DESCRIPTION	2021 ACTIVITY	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY	2025 APPROVED BUDGET	2026 BUDGET WORKSHOP BUDGET
APPROPRIATIONS							
UTILITIES							
730-300-000-8212-0001	CELLULAR DATA SERVICE	1,000	800	1,000	900	1,500	1,500
730-300-000-8212-0003	CELLULAR TELEPHONE SERVICE	200	300	400	400	1,100	800
730-300-000-8212-0004	INTERNET SERVICE	3,900	3,200	3,500	3,600	3,500	3,500
730-300-000-8212-0005	WAN SERVICE	1,300	1,200	1,500	1,400	1,500	1,500
730-300-000-8212-0010	CABLE TV SERVICE	500	500	500	500	600	600
UTILITIES		48,100	56,600	60,500	71,800	86,000	83,100
INSURANCES							
730-300-000-8610-0000	LIABILITY INSURANCE	7,100	7,700	9,600	10,500	11,000	11,800
730-300-000-8612-0000	CLAIMS SETTLED	10,200	14,600		100	5,000	5,000
INSURANCES		17,300	22,300	9,600	10,600	16,000	16,800
DEBT - INTEREST PAYMENTS							
730-910-000-8850-0000	INTEREST PAYMENTS ON LONG-TERM DEBT	18,700	15,800	13,000	10,100	8,000	4,600
730-910-000-8899-0000	INT ON MUNI ADVANCE	500					
DEBT - INTEREST PAYMENTS		19,200	15,800	13,000	10,100	8,000	4,600
CO-MISC./RETAINAGE/MF ENG							
730-300-000-9800-0000	MISC COSTS/VMF ENG.			(172,900)	22,100		
CO-MISC./RETAINAGE/MF ENG				(172,900)	22,100		
BOND ISSUE EXPENDITURES							
730-910-000-8800-0000	BOND EXPENSES	300	300	300	300		
BOND ISSUE EXPENDITURES		300	300	300	300		
CAPITAL IN PROGRESS							
730-910-000-8905-0000	SEWER UTILITY PROJECT EXPENSES	(15,000)					
CAPITAL IN PROGRESS		(15,000)					
SEWAGE TREATMENT USER CHG							
730-320-000-8320-0000	MMSD-USER CHARGE	2,343,100	2,519,200	2,693,300	3,027,800	3,017,000	3,325,600
730-320-000-8330-0000	BKFD USER CHARGE	50,700	66,100	79,400	74,100	95,000	100,000
730-320-000-8340-0000	SUSSEX USER CHARGE	134,700	159,300	180,700	273,500	240,000	275,000
SEWAGE TREATMENT USER CHG		2,528,500	2,744,600	2,953,400	3,375,400	3,352,000	3,700,600
SEWAGE TREATMENT CAP.CHG.							
730-320-000-8325-0000	MMSD-CAPITAL CHARGE	4,828,300	4,536,200	4,944,100	5,877,900	5,232,000	4,180,000
730-320-000-8335-0000	BKFD CAPITAL CHARGE	36,200	24,400	56,500	92,400	64,000	20,000
SEWAGE TREATMENT CAP.CHG.		4,864,500	4,560,600	5,000,600	5,970,300	5,296,000	4,200,000
TOTAL APPROPRIATIONS		10,545,500	10,629,700	11,369,100	12,589,700	12,355,400	11,623,000
NET OF REVENUES/APPROPRIATIONS - FUND 730		294,900	804,400	3,588,400	(482,400)	(1,539,400)	(1,152,000)

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 740 STORM WATER UTILITY

GL NUMBER	DESCRIPTION	2021 ACTIVITY	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY	2025 APPROVED BUDGET	2026 BUDGET WORKSHOP BUDGET
ESTIMATED REVENUES							
INTEREST INCOME							
740-000-000-7600-0000	INTEREST EARNINGS	200	10,500	7,400	2,300	3,100	8,000
740-000-000-7600-0005	INVESTMENT INCOME				24,700		
INTEREST INCOME		200	10,500	7,400	27,000	3,100	8,000
INTERGOVERNMENTAL							
740-000-000-7103-0000	GRANT REVENUES				85,000		
INTERGOVERNMENTAL					85,000		
PROPERTY TAXES							
740-000-000-7000-0000	RE/PP TAXES	931,000	931,000	931,000			
PROPERTY TAXES		931,000	931,000	931,000			
MISCELLANEOUS							
740-000-000-7776-0000	RIVER CLEAN-UP REVENUE	500	500	500	500	500	500
MISCELLANEOUS		500	500	500	500	500	500
TRANSFERS IN							
740-910-000-7801-0200	TFR FROM SR			64,800			
TRANSFERS IN				64,800			
CHARGES FOR SERVICES							
740-000-330-7545-0000	PENALTIES - STORM				10,400	2,500	10,000
CHARGES FOR SERVICES					10,400	2,500	10,000
LICENSES AND PERMITS							
740-000-000-7240-0000	EROSION CONTROL PERMITS	45,500	55,600	57,500	87,700	46,500	60,000
740-000-000-7240-0020	STORM WATER PERMIT FEES	3,200	800	3,200	4,400	4,000	4,000
LICENSES AND PERMITS		48,700	56,400	60,700	92,100	50,500	64,000
CAPITAL CONTRIBUTIONS							
740-000-000-7785-0002	CIAOC - DEVELOPERS	610,300	876,300	2,313,200	609,700		
740-000-000-7785-0003	CIAOC - MUNI	487,100	96,700	327,600			
CAPITAL CONTRIBUTIONS		1,097,400	973,000	2,640,800	609,700		
VMF - OPERATIONS & MAINT.							
740-000-330-7540-0100	STRM VOLUME CHARGES				1,844,900	1,797,000	1,797,000
740-000-330-7540-0200	STRM ACCOUNT CHARGES				174,400	407,000	220,000
VMF - OPERATIONS & MAINT.					2,019,300	2,204,000	2,017,000
TOTAL ESTIMATED REVENUES		2,077,800	1,971,400	3,705,200	2,844,000	2,260,600	2,099,500

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 740 STORM WATER UTILITY

GL NUMBER	DESCRIPTION	2021 ACTIVITY	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY	2025 APPROVED BUDGET	2026 BUDGET WORKSHOP BUDGET
<b>APPROPRIATIONS</b>							
<b>CONTRACTUAL SERVICES</b>							
740-330-000-8300-1401	ENGINEERING SERVICES	5,400	5,500	8,300	3,700	5,100	
740-330-000-8300-1901	AUDIT/ACCTG. SERV.	9,300	4,200	5,400	7,900	6,400	6,600
740-330-000-8300-1902	MANAGEMENT SERVICES			200	3,100		
740-330-000-8300-5001	CONSULTING SERVICES	32,800	20,500	102,100	43,500	70,400	70,000
740-330-000-8300-5003	CONSULTING - GIS				12,500		
740-330-000-8310-0000	LEGAL SERVICES					2,600	2,500
<b>CONTRACTUAL SERVICES</b>		47,500	30,200	116,000	70,700	84,500	79,100
<b>FRINGE BENEFITS</b>							
740-330-000-8010-0000	FICA	10,200	13,300	13,100	14,400	28,000	34,000
740-330-000-8011-0000	WRS ER CONTRIB	9,100	11,600	11,900	12,800	25,000	32,000
740-330-000-8011-0001	PENSION OPEB	(11,600)	(18,400)	9,900	(4,100)		
740-330-000-8013-0000	HEALTH INSURANCE	18,400	39,300	34,500	29,200	64,000	65,000
740-330-000-8013-0001	HEALTH INSURANCE OPEB	5,900	400	(6,000)	9,500		
740-330-000-8014-0000	DENTAL INSURANCE	1,200	1,800	1,700	1,500	3,000	3,000
740-330-000-8015-0000	LIFE INSURANCE	400	500	500	500	1,000	1,000
740-330-000-8015-0001	LIFE INSURANCE OPEB	3,500	6,100	200	(200)		
740-330-000-8016-0000	WORKER'S COMP INSURANCE	4,600	4,100	4,700	8,000	8,000	6,000
740-330-000-8021-0000	NATIONWIDE - VMF			4,500	2,700		
740-330-000-8030-0140	WAGE/BENE GF TRANSFERS	124,400	121,400	91,400	90,000	125,000	125,000
<b>FRINGE BENEFITS</b>		166,100	180,100	166,400	164,300	254,000	266,000
<b>MATERIALS AND SUPPLIES</b>							
740-001-000-8100-0220	NOTICES & PUBLICATIONS			200			
740-330-000-8100-0010	POSTAGE/SHIPPING						4,000
740-330-000-8100-0225	RECORDING FEES	100				100	100
740-330-000-8110-0000	DEPARTMENT SUPPLIES			3,000	100	100	
740-330-000-8110-1111	PMT PROCESSING SERVICE FEES			7,900	9,000	9,000	
740-330-000-8110-3500	RIVER CLEANUP EXPENSE	100		200	100	300	300
740-330-000-8170-4000	GAS & DIESEL FUEL	4,500	11,200	13,600	14,600	10,000	15,000
740-335-000-8700-0000	LEAF COLLECTION	6,300	18,800	9,400	15,900	10,200	10,000
740-335-000-8705-0000	SWEEPING	13,500	10,000	18,500	8,900	10,200	10,000
740-335-000-8715-0000	CB & MH REPAIR	6,300	3,500	5,000	3,300	8,200	8,000
740-335-000-8720-0000	CURB & GUTTER	1,700		400	300	1,200	1,200
740-335-000-8725-0000	FROZEN CULVERTS					200	200
740-335-000-8735-0000	CULVERTS/DITCHING	8,700	47,000	(4,100)	12,700	10,200	10,000
740-335-000-8740-0000	EROSION CONTROL	7,400	5,400	6,200	2,800	6,100	6,000
740-335-000-8745-0000	DETENTION BASIN MAINT.					1,000	1,000
740-335-000-8760-0000	ILLICIT DISCHARGE	400	500			500	500
740-335-000-8770-0000	PUBLIC EDUCATION	11,100	12,000	12,000	15,900	29,300	30,000
740-335-000-8775-0000	STORM SEWER MONITORING/SAMPLING	9,900	10,000	8,400		13,500	14,000
<b>MATERIALS AND SUPPLIES</b>		70,000	118,400	69,800	85,400	110,100	119,400
<b>DPW ACTIVITIES</b>							
740-335-000-8700-0001	LEAF COLLECTION LABOR	91,300	88,400	107,800	86,000	96,000	
740-335-000-8705-0001	SWEEPING LABOR	43,600	60,900	94,700	118,900	66,000	
740-335-000-8710-0001	CATCH BASIN CLEAN LABOR	7,000	22,300	28,900	36,300	19,000	
740-335-000-8715-0001	CB & MH REPAIR LABOR	51,200	60,200	74,400	60,900	62,000	
740-335-000-8725-0001	FROZEN CULVERTS LABOR		3,300	9,000	2,400	6,000	
740-335-000-8730-0001	ROADSIDE DEBRIS LABOR	600		1,300	1,500	1,000	
740-335-000-8735-0001	CULVERTS/DITCHING LABOR	99,100	54,500	74,000	88,900	75,000	

## BUDGET REPORT FOR VILLAGE OF MENOMONEE FALLS

Fund: 740 STORM WATER UTILITY

GL NUMBER	DESCRIPTION	2021 ACTIVITY	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY	2025 APPROVED BUDGET	2026 BUDGET WORKSHOP BUDGET
APPROPRIATIONS							
DPW ACTIVITIES							
740-335-000-8736-0001	DITCH/DENTENTION POND MOWING	39,300	29,600	33,500	37,000	35,000	
DPW ACTIVITIES		332,100	319,200	423,600	431,900	360,000	
OTHER OPERATING							
740-330-000-8110-4006	STORM WATR.DISCHG.PERMIT	6,500	6,500	6,500	6,500	6,600	6,500
740-330-000-8209-0000	DIGGERS HOT LINE	6,000	4,500	3,800	3,400	6,100	6,000
740-330-000-8436-0000	UNCOLLECTIBLE ACCOUNTS			2,200			
740-330-000-8950-0000	DEPRECATION EXPENSE	786,400	812,700	853,800	883,700	925,000	1,035,000
OTHER OPERATING		798,900	823,700	864,100	895,800	937,700	1,047,500
SALARIES & WAGES							
740-330-000-8000-0000	SALARIES	162,200	175,700	173,500	187,200	358,000	378,000
740-330-000-8001-0000	OVERTIME		100			7,000	61,000
740-330-000-8001-2000	VACATION PAYOUT	1,600	2,500	3,200	3,400		
740-330-000-8008-0000	RETIREMENT/SEVERANCE		2,500	4,100	9,300		
SALARIES & WAGES		163,800	180,800	180,800	199,900	365,000	439,000
EMPLOYEE TRAINING/EXPENSE							
740-330-000-8070-0000	TRAINING & EDUCATION		100	100		200	200
EMPLOYEE TRAINING/EXPENSE			100	100		200	200
LEASE/RENT EXPENSE							
740-335-000-8152-3000	RENT - EQUIPMENT	10,600	700	32,300	37,500	40,800	41,000
LEASE/RENT EXPENSE		10,600	700	32,300	37,500	40,800	41,000
UTILITIES							
740-330-000-8212-0001	CELLULAR DATA SERVICE	100				500	
UTILITIES		100				500	
DEBT - INTEREST PAYMENTS							
740-910-000-8801-0000	INTEREST ON LONG-TERM DEBT	26,600	14,900	11,800	(148,800)	46,000	203,300
740-910-000-8801-0720	INT ON WU ADVANCE	13,500	54,700	153,500	179,800	172,000	157,000
DEBT - INTEREST PAYMENTS		40,100	69,600	165,300	31,000	218,000	360,300
CO-MISC./RETAINAGE/MF ENG					6,200		
740-330-000-9800-0000	MISC COSTS/VMF ENG.				6,200		
CO-MISC./RETAINAGE/MF ENG					6,200		
BOND ISSUE EXPENDITURES							
740-800-000-8800-0003	BOND ISSUANCE EXPENSES	17,500			8,900		
740-910-000-8800-0000	BOND EXPENSES	600	500	300	500	500	500
BOND ISSUE EXPENDITURES		18,100	500	300	9,400	500	500
DEBT SERVICE							
740-910-000-8850-0004	AMORT OF DISCOUNT/(PREMIUM)	(8,100)	(7,500)	(4,800)	(5,400)		
DEBT SERVICE		(8,100)	(7,500)	(4,800)	(5,400)		
TOTAL APPROPRIATIONS		1,639,200	1,715,800	2,013,900	1,926,700	2,371,300	2,353,000
NET OF REVENUES/APPROPRIATIONS - FUND 740		438,600	255,600	1,691,300	917,300	(110,700)	(253,500)