



# Village of Menomonee Falls

*More than a Village*

# 2012 BUDGET DOCUMENT



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# **Chapter 1**

## **BUDGET OVERVIEW**

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# **Mission Statement**

The Village of Menomonee Falls is committed to open, ethical and responsive government, and will actively and responsibly strive to provide the highest quality of municipal services consistent with the changing needs and desires of the community and a realistic assessment of resources available.

# **Village Board Strategic Planning**

## **A Vision for the Village**

It is our Vision that each of the following components be realized as part of the community life of the Village of Menomonee Falls:

- \* **A Safe Community**
- \* **Housing Options to Meet the Needs of Residents of All Ages**
- \* **Vital Interactive Neighborhoods**
- \* **High Quality Business Development**
- \* **Preservation of Natural Resources in Balance with Development**
- \* **Responsive, Effective and Economically Viable Government Services**
- \* **A Thriving Revitalized Historic Village Centre**
- \* **An Accessible, Diverse Transportation System**
- \* **Quality, Comprehensive Education**
- \* **Growing Cultural and Community Activities**

# STRUCTURE OF VILLAGE FUNDS

The accounting records of the Village are organized into funds and account groups, each of which is considered to be 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:**

<b>GENERAL FUND</b>	Contains cost of providing police & fire protection, garbage collection, recycling, parks, street maintenance, community development, planning zoning, licenses and permits, engineering, assessing, tax billing and collections, financial services, clerk/treasurer requirements, elections, payroll and personnel, property and insurance, building and vehicle maintenance, general administration, and payment of debt service.
<b>SPECIAL REVENUE FUNDS</b>	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.
<b>DEBT SERVICE FUND</b>	Annual principal and interest payments on debt not covered by utilities and risk management funds.
<b>CAPITAL PROJECTS FUNDS</b>	Tracks revenues and expenditures related to: General capital projects and equipment Municipal Facilities and Equipment Fund Tax Incremental Districts Special Assessment Fund

## **PROPRIETARY FUNDS:**

<b>WATER UTILITY</b>	Contains revenues, expenses and capital purchases relating to water pumping, treatment, supply, billing and administration.
<b>SEWER UTILITY</b>	Contains revenues, expenses and capital purchases relating to sewerage treatment, processing, billing and administration.
<b>STORM WATER UTILITY</b>	Contains revenues, expenses and capital purchases relating to storm water management
<b>RISK MANAGEMENT</b>	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 result of the tax collection process.

## **ACCOUNT GROUPS:**

<b>GENERAL FIXED ASSETS</b>	Used to record the original cost of general fixed assets and infrastructure
<b>GENERAL LONG-TERM DEBT</b>	Used to record non-Proprietary Fund debt

## DIRECTORY OF VILLAGE OFFICIALS

**Elected Officials:**

<b>Village Board:</b>	<b>Title</b>	<b>Term Expiration</b>
Randall R. Newman	President	April 2012
Sharon Ellis	Trustee	April 2014
Dennis M. Farrell	Trustee	April 2014
James A. Jeskewitz	Trustee	April 2014
Michael K. McDonald	Trustee	April 2013
Jeffrey R. Steliga	Trustee	April 2013
Stephen C. Raymonds	Trustee	April 2013

**Administration:**

Village Manager	Mark S. Fitzgerald
Assistant Village Manager, Director of Public Works	Arlyn R. Johnson
Village Attorney	Michael J. Morse
Director of Finance and Managerial Services	Mary M. Datka

**Certified Public Accountants:**

Reilly, Penner & Benton, LLP, Milwaukee, Wisconsin

**Bond Counsel:**

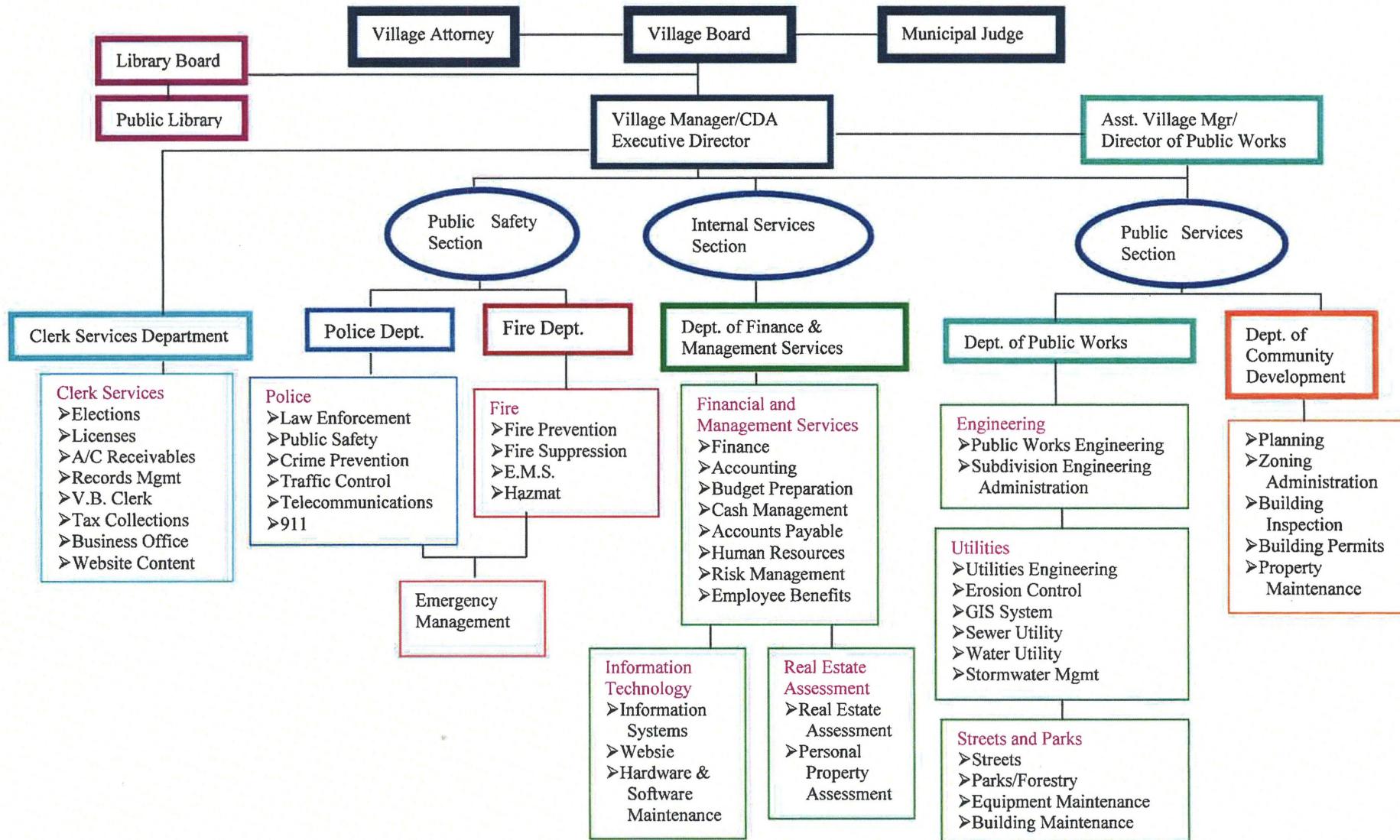
Quarles & Brady, Milwaukee, Wisconsin

**Financial Advisors:**

Hutchinson, Schockey, Erley & Co., Milwaukee, Wisconsin

# VILLAGE OF MENOMONEE FALLS

## Functional Organization Chart



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# Chapter 2

## BUDGET SUMMARIES

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## **BUDGET GOALS**

The General Operating Budget was developed under certain guidelines to ensure that the citizens of Menomonee Falls not only receive the services that they have come to expect, but do so in a fiscally responsible manner.

(1) Comply with State of Wisconsin Governor's tax levy limit.

Tax Levy increase allowed is the higher of 0% or the increase in property value due to new construction, 1.237%.

Additional adjustments are allowed for increases in debt service.

(2) Maintain services at the level expected by our constituency.

(3) Maintain costs by exploring all methods available, including enlightened use of technology.

## **TAX RATE - MUNICIPAL PURPOSES ONLY**

	<b>ESTIMATED</b>			
	<b>2008 for 2009</b>	<b>2009 for 2010</b>	<b>2010 for 2011</b>	<b>2011 for 2012</b>
Assessed value	4,256,020,250	4,312,010,880	4,368,316,880	<b>4,388,814,210</b>
Tax rate	\$5.18	\$5.22	\$5.17	<b>\$5.19</b>

## **TAX RATE ALLOCATION**

	<b>2008 for 2009 BUDGET</b>	<b>2009 for 2010 BUDGET</b>	<b>2010 for 2011 BUDGET</b>	<b>2011 for 2012 BUDGET</b>
Municipal Operations	\$3.70	\$4.01	\$3.95	<b>\$3.97</b>
Debt Service	\$0.79	\$0.52	\$0.53	<b>\$0.54</b>
Library Operations	\$0.33	\$0.34	\$0.34	<b>\$0.33</b>
Library Building Maintenance	\$0.07	\$0.07	\$0.07	<b>\$0.07</b>
Storm Water Utility	\$0.21	\$0.21	\$0.21	<b>\$0.21</b>
Interceptor Sewer	\$0.07	\$0.07	\$0.07	<b>\$0.07</b>
Property Tax Levy per \$1,000	\$5.18	\$5.22	\$5.17	<b>\$5.19</b>

## GENERAL FUND OPERATING BUDGET SUMMARY

(With Debt Service)

	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 BUDGET	Budget % Change
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### **REVENUES:**

Property taxes	18,069,050	18,381,190	18,469,815	18,469,839	18,735,435	1.44%
Other taxes	157,351	150,384	381,500	240,258	290,500	-23.85%
Intergovernmental aids	3,125,547	2,882,378	2,913,033	2,914,189	2,640,765	-9.35%
Licenses and permits	533,907	737,262	576,200	593,835	576,150	-0.01%
Fines and penalties	655,073	752,361	691,300	686,800	690,550	-0.11%
Public charges for services	776,583	783,475	805,800	812,234	803,200	-0.32%
Interest income	214,058	162,626	171,887	98,701	177,500	3.27%
Charges to Water Utility	1,110,169	1,200,836	1,120,000	1,216,800	1,220,000	8.93%
Miscellaneous	523,173	518,908	513,685	535,512	511,510	-0.42%
<b>Total revenues</b>	<b>25,164,911</b>	<b>25,569,420</b>	<b>25,643,220</b>	<b>25,568,168</b>	<b>25,645,610</b>	<b>0.01%</b>

### **OTHER FINANCING SOURCES:**

Transfers from other funds	706,044	355,633	165,482	165,482	16,623	-89.95%
<b>Total other sources</b>	<b>706,044</b>	<b>355,633</b>	<b>165,482</b>	<b>165,482</b>	<b>16,623</b>	<b>-89.95%</b>
<b>Total revenues and other financing sources</b>	<b>25,870,955</b>	<b>25,925,053</b>	<b>25,808,702</b>	<b>25,733,650</b>	<b>25,662,233</b>	<b>-0.57%</b>

### **EXPENDITURES:**

General Government	2,897,196	2,658,111	3,176,377	3,229,748	3,216,436	1.26%
Public Safety	12,798,792	13,093,460	13,392,153	13,163,320	13,434,957	0.32%
Public Works	5,044,060	5,005,911	5,423,177	5,327,412	5,168,259	-4.70%
Culture & Recreation	27,684	24,580	24,300	24,300	25,400	4.53%
Conservation and Development	947,886	926,814	1,143,300	1,142,295	1,124,415	-1.65%
Debt Service	3,370,470	2,220,515	2,320,395	2,318,100	2,397,891	3.34%
	-	-	-	-	-	
<b>Total expenditures</b>	<b>25,086,088</b>	<b>23,929,391</b>	<b>25,479,702</b>	<b>25,205,175</b>	<b>25,367,358</b>	<b>-0.44%</b>

### **OTHER FINANCING USES:**

Transfers to other funds	784,867	1,995,662	329,000	329,000	294,875	-10.37%
<b>Total other uses</b>	<b>784,867</b>	<b>1,995,662</b>	<b>329,000</b>	<b>329,000</b>	<b>294,875</b>	<b>-10.37%</b>
<b>Total expenditures and other financing uses</b>	<b>25,870,955</b>	<b>25,925,053</b>	<b>25,808,702</b>	<b>25,534,175</b>	<b>25,662,233</b>	<b>-0.57%</b>

See Chapter 5 for information related to Library Operations and Maintenance.

See Chapter 5 for information related to Solid Waste Collection.

See Chapter 6 for information related to Storm Water Utility.

**GENERAL FUND**  
**BUDGETARY STATEMENT OF REVENUES,**  
**EXPENDITURES AND CHANGES IN FUND BALANCE**

(Without Debt Service)

	2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	2012 BUDGET	% CHANGE
<b>REVENUES:</b>						
Property taxes	14,698,580	16,160,675	16,149,420	16,151,739	<b>16,337,544</b>	<b>1.165%</b>
Other taxes	157,351	150,384	381,500	240,258	<b>290,500</b>	<b>-23.853%</b>
Intergovernmental aids	3,125,547	2,882,378	2,913,033	2,914,189	<b>2,640,765</b>	<b>-9.347%</b>
Licenses and permits	533,907	737,262	576,200	593,835	<b>576,150</b>	<b>-0.009%</b>
Fines and penalties	655,073	752,361	691,300	686,800	<b>690,550</b>	<b>-0.108%</b>
Public charges for services	776,583	783,475	805,800	812,234	<b>803,200</b>	<b>-0.323%</b>
Interest income	214,058	162,626	171,887	98,701	<b>177,500</b>	<b>3.266%</b>
Charges to Water Utility	1,110,169	1,200,836	1,120,000	1,216,800	<b>1,220,000</b>	<b>8.929%</b>
Miscellaneous	523,173	518,908	513,685	535,512	<b>511,510</b>	<b>-0.423%</b>
<b>Total revenues</b>	<b>21,794,441</b>	<b>23,348,905</b>	<b>23,322,825</b>	<b>23,250,068</b>	<b>23,247,719</b>	<b>-0.322%</b>
<b>EXPENDITURES:</b>						
General Government	2,897,196	2,658,111	3,176,377	3,229,748	<b>3,216,436</b>	<b>1.261%</b>
Public Safety	12,798,792	13,093,460	13,392,153	13,163,320	<b>13,434,957</b>	<b>0.320%</b>
Public Works	5,044,060	5,005,911	5,423,177	5,327,412	<b>5,168,259</b>	<b>-4.701%</b>
Culture, Recreation and Education	27,684	24,580	24,300	24,300	<b>25,400</b>	<b>4.527%</b>
Conservation and Development	947,886	926,814	1,143,300	1,142,295	<b>1,124,415</b>	<b>-1.652%</b>
Contingency	-	-	-	-	-	-
<b>Total expenditures</b>	<b>21,715,618</b>	<b>21,708,876</b>	<b>23,159,307</b>	<b>22,887,075</b>	<b>22,969,467</b>	<b>-0.820%</b>
Excess (deficit) of revenues over (under) expenditures	78,823	1,640,029	163,518	362,993	<b>278,252</b>	<b>70.166%</b>
<b>OTHER FINANCING SOURCES AND USES:</b>						
Transfers from other funds	706,044	355,633	165,482	165,482	<b>16,623</b>	<b>-89.955%</b>
Transfer (to) other funds	(784,867)	(1,995,662)	(329,000)	(329,000)	<b>(294,875)</b>	<b>-10.372%</b>
Total other financing sources (uses)	(78,823)	(1,640,029)	(163,518)	(163,518)	<b>(278,252)</b>	<b>70.166%</b>
Excess (deficit) of revenues and other sources over (under) and other uses	-	-	-	199,475	-	-
<b>Fund Balance, beginning of year</b>	<b>8,095,332</b>	<b>8,095,332</b>	<b>8,095,332</b>	<b>8,095,332</b>	<b>8,294,807</b>	<b>2.464%</b>
<b>Fund Balance, end of year</b>	<b>8,095,332</b>	<b>8,095,332</b>	<b>8,095,332</b>	<b>8,294,807</b>	<b>8,294,807</b>	<b>2.464%</b>

This Statement is prepared after removing the effects of the Debt Service Fund. See Chapter 5.

## FUND BALANCE AND WORKING CAPITAL INFORMATION

### **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.

#### **Reserved**

Those balances required by governmental accounting standards to be reserved. These reservations are related to the liquidity of certain assets.

#### **Designated**

Those balances for which the Board has made tentative plans.

#### **Restricted**

Those balances which are restricted by outside agencies, such as grant agreements, loan covenants and donations made for specific purposes. The General Fund does not have restricted fund balances at this time.

#### **Undesignated**

Those balances which are not reserved, designated or restricted. The Village has historically used its undesignated fund balance to "balance the budget" and stabilize the tax rate.

#### **Working Capital**

Alternative wording for undesignated fund balance.

#### **Working Capital Applied**

A budgetary revenue line item for the amount of undesignated fund balance used to offset the effect of rising expenditures and control the tax rate.

#### **Number of Days of Working Capital**

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

#### **Working Capital Calculations:**

Budgeted expenditures

	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Budget</b>	<b>2012 Budget</b>
Budgeted expenditures	\$ 26,626,047	\$ 25,860,687	\$ 25,808,702	\$ 25,662,233
Less Contingency	0	0	-	-
Net budgeted expenditures	\$ 26,626,047	\$ 25,860,687	\$ 25,808,702	\$ 25,662,233

Amount needed per day

\$ 72,948	\$ 70,851	\$ 70,709	\$ 70,307
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#### **Composition of General Fund Balance:**

##### **Reserved/Designated:**

Reserved for delinquent personal property tax  
Reserved for prepaid items  
Reserved for inventories  
Reserved for loans to other funds  
Designated for landfill closing  
Total Reserved/Designated

##### **Unreserved/Undesignated**

Total General Fund Balance, year end

	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 ESTIMATE</b>	<b>2012 ESTIMATE</b>
	7,718	8,703	7,000	7,000
	449,502	559,338	450,000	450,000
	264,196	265,366	150,000	150,000
	1,339,547	1,185,420	1,200,000	1,200,000
	100,000	100,000	100,000	100,000
	2,160,963	2,118,827	1,907,000	1,907,000
	5,934,369	5,976,505	6,387,807	6,387,807
	8,095,332	8,095,332	8,294,807	8,294,807

#### **Number of Days Remaining**

	81	84	90	91
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## LONG TERM DEBT INFORMATION

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.

As part of the Capital Budgeting process, management attempts to identify sources of funds with which to pay for projects and equipment. These sources include capital reserves, impact fees and interceptor sewer reserves. After these funds have been applied, the remaining needs are borrowed in the form of general obligation notes, bond anticipation notes and utility mortgage revenue bonds. 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.

### LONG-TERM DEBT OBLIGATIONS BY FUNDING SOURCE

<b>General Obligation Debt</b>	12/31/08 <b>ACTUAL</b>	12/31/09 <b>ACTUAL</b>	12/31/10 <b>ACTUAL</b>	12/31/11 <b>ACTUAL</b>
Tax levy supported debt	13,527,160	12,882,000	13,556,700	16,207,400
Tipping fee supported debt	20,866,677	19,554,250	18,344,500	17,084,750
Special Assessment debt	2,853,310	2,513,481	2,195,115	1,775,749
TID supported G.O.	16,710,000	16,985,000	23,575,000	45,850,000
Utility supported G.O.	1,702,853	2,495,269	3,633,685	5,537,101
TID Bond Anticipation Notes	3,100,000	1,250,000	18,930,000	1,280,000
<b>Total general obligation debt</b>	<b>58,760,000</b>	<b>55,680,000</b>	<b>80,235,000</b>	<b>87,735,000</b>

<b>Other Village Debt:</b>				
Revenue Bonds and BANS	14,130,000	7,595,000	6,270,000	4,085,000
Clean Water Fund Loans - TID	-	-	-	-
Clean Water Fund Loans -Utility	2,931,618	2,706,889	2,478,293	2,242,935
TID #7 Municipal Revenue Obligation	5,100,000	5,100,000	5,100,000	5,100,000
TID #5 Municipal Revenue Obligation	-	3,100,000	3,100,000	3,090,702
TID #10 Municipal Revenue Obligation	-	-	-	2,500,000
TID #11 Municipal Revenue Obligation	-	-	-	500,000
<b>Total All Outstanding Debt</b>	<b>80,921,618</b>	<b>74,181,889</b>	<b>97,183,293</b>	<b>105,253,637</b>

# VILLAGE OF MENOMONEE FALLS, WISCONSIN

## PROPERTY VALUATION DATA

### SUMMARY OF HISTORICAL INFORMATION

<b>EQUALIZED VALUATION</b>	<b>1/1/2008 2008 for 2009 ACTUAL</b>	<b>1/1/2009 2009 for 2010 ACTUAL</b>	<b>1/1/2010 2010 for 2011 ACTUAL</b>	<b>1/1/2011 2011 for 2012 ACTUAL</b>
All valuation except TID Districts	4,418,258,000	4,359,588,800	4,229,431,300	4,229,466,300
TID #2 - Village Centre	43,469,000	41,205,000	33,616,300	32,282,600
TID #4 - Heritage Reserve	123,912,700	126,130,700	104,385,200	91,530,000
TID #5 - Westbrook Corp Park	48,358,800	45,531,300	53,134,900	70,922,300
TID #6 - Main Street	1,196,400	1,438,000	-	-
TID #7 - First Park	-	15,271,000	16,909,900	16,009,900
TID #8 - Richfield Way	-	-	106,500	1,387,400
<b>Total Equalized Valuation</b>	<b>4,635,194,900</b>	<b>4,589,164,800</b>	<b>4,437,584,100</b>	<b>4,441,598,500</b>

During 2010, the Wisconsin Department of Revenue changed its valuation techniques related to TIDs. Starting in 2010 and forward, the DOR will rely on the assessment values as presented by the Village assessor. Once a TID reaches 10% of total equalized value, the value remains at that level to prevent skewing of values. The TID incremental value reports from the DOR indicate a negative value for TID #6.

### EQUALIZED AND ASSESSED VALUES AND COMPARABLE TAX RATES

VALUATION YEAR	BUDGET YEAR	EQUALIZED VALUATION	ASSESSED VALUATION	Per \$1,000	\$ Change	% Change
2011	2012	4,437,584,100	4,388,814,210	\$ 5.19	\$ 0.02	0.39%
2010	2011	4,437,584,100	4,368,316,880	\$ 5.17	\$ (0.05)	-0.96%
2009	2010	4,441,598,500	4,314,656,980	\$ 5.22	\$ 0.04	0.77%
2008	2009	4,635,194,900	4,256,020,250	\$ 5.18	\$ 0.09	1.77%
2007	2008	4,510,001,400	4,154,666,940	\$ 5.09	\$ (0.02)	-0.39%
2006	2007	4,240,464,600	4,088,993,500	\$ 5.11	\$ 0.02	3.47%
2005	2006	3,931,493,100	3,855,192,000	\$ 5.09	\$ (1.03)	-16.83%
2004	2005	3,589,589,300	3,234,448,732	\$ 6.12	\$ 0.12	2.00%
2003	2004	3,374,526,400	3,166,439,929	\$ 6.00	\$ (0.07)	-1.15%
2002	2003	3,129,814,400	3,129,676,993	\$ 6.07	\$ (1.50)	-21.10%

NOTE: 2011 FOR 2012 VALUES AND TAX RATE ARE ESTIMATED.

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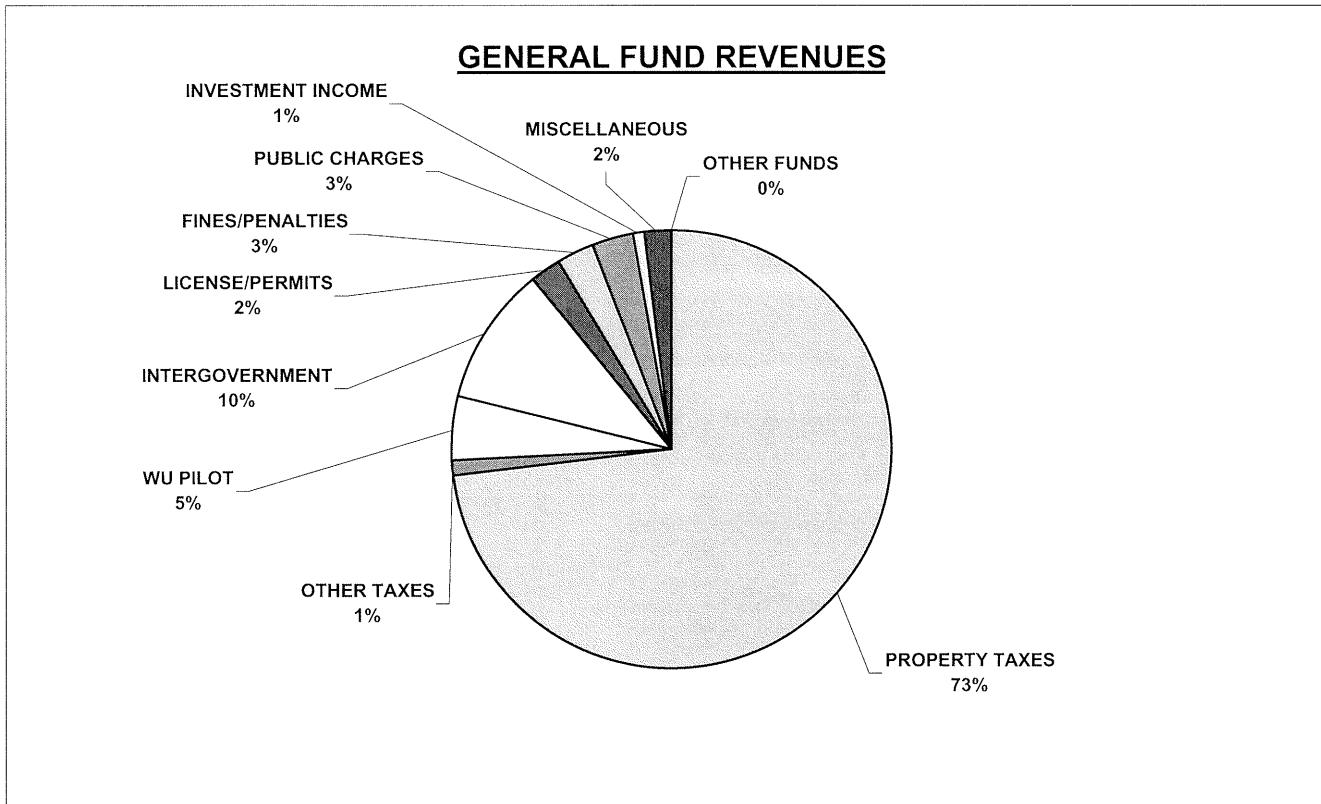
# **Chapter 3**

## **GENERAL OPERATING FUND BUDGETED REVENUES**

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## GENERAL FUND REVENUES SUMMARY

2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	REVENUES	2012 BUDGET	% Change
<b>OPERATING REVENUES:</b>						
18,069,050	18,381,190	18,469,815	18,469,839	Property taxes	18,735,435	1.44%
157,351	150,384	381,500	240,258	Other taxes	290,500	-23.85%
3,125,547	2,882,378	2,913,033	2,914,189	Intergovernmental revenues	2,640,765	-9.35%
533,907	737,262	576,200	593,835	Licenses and permits	576,150	-0.01%
655,073	752,361	691,300	686,800	Fines and penalties	690,550	-0.11%
776,583	783,475	805,800	812,234	Public charges for services	803,200	-0.32%
214,058	162,626	171,887	98,701	Interest Income	177,500	3.27%
523,173	518,908	513,685	535,512	Miscellaneous	511,510	-0.42%
24,054,742	24,368,584	24,523,220	24,351,368	<b>Sub-total revenues</b>	<b>24,425,610</b>	-0.40%
25,870,955	25,925,053	25,808,702	25,733,650	<b>Total revenues</b>	<b>25,662,233</b>	-0.57%



## PROPERTY TAXES

2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	REVENUES	2012 BUDGET	% Change
18,069,050	18,381,190	18,469,815	18,469,839	Property taxes	18,735,435	1.44%
18,069,050	18,381,190	18,469,815	18,469,839	Total property taxes	18,735,435	1.44%

HISTORICAL TAX LEVIES BY FUND:					% Change
2008 for 2009	2009 for 2010	2010 for 2011	Property taxes:	2010 for 2011	% Change
14,699,446	16,157,000	16,149,420	General Operations	16,337,544	1.165%
3,369,604	2,224,190	2,320,395	General Fund debt service	2,397,891	3.340%
18,069,050	18,381,190	18,469,815	Total General taxes	18,735,435	1.438%
1,423,865	1,465,345	1,494,650	Library Operations	1,439,535	-3.687%
319,000	311,550	317,780	Library Building Maintenance	303,300	-4.557%
895,085	912,990	931,250	Storm Water Utility	931,250	0.000%
300,000	300,000	300,000	Interceptor Sewer	300,000	0.000%
21,007,000	21,371,075	21,513,495	Total tax roll	21,709,520	0.911%

HISTORICAL TAX RATES BY FUND:			ESTIMATE		% Change
2008 for 2009	2009 for 2010	2010 for 2011	Property taxes:	2010 for 2011	% Change
\$ 3.70	\$ 4.01	\$ 3.94	General Operations	\$ 3.99	1.269%
\$ 0.79	\$ 0.52	\$ 0.53	General Fund debt service	\$ 0.55	3.774%
\$ 4.49	\$ 4.53	\$ 4.47	Total General taxes	\$ 4.54	1.566%
\$ 0.33	\$ 0.34	\$ 0.34	Library Operations	\$ 0.33	-2.941%
\$ 0.07	\$ 0.07	\$ 0.07	Library Building Maintenance	\$ 0.07	-4.110%
\$ 0.21	\$ 0.21	\$ 0.21	Storm Water Utility	\$ 0.21	0.000%
\$ 0.07	\$ 0.07	\$ 0.07	Interceptor Sewer	\$ 0.07	0.000%
* \$ 5.17	\$ 5.22	\$ 5.16	Total tax roll	\$ 5.22	1.104%

The Governor of the State of Wisconsin imposed a tax levy limit on increases in a community's tax levy. This limit caps the total tax levy excluding TID tax increments. The levy limit is stated as the maximum of 0% or the percentage increase due to new construction, or 1.237%. Debt service is excluded from the calculation.

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

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.

## OTHER TAXES

2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	REVENUES	2012 BUDGET	% Change
846	2,105	1,500	1,942	Delinquent Personnel Property taxes	<b>1,500</b>	0.0%
-	-		-	Prior year chargebacks		NA
9,920	1,334	-	-	Omitted taxes	-	NA
6,595	4,766	10,000	5,000	Interest -Delinq. Pers. Property taxes	<b>10,000</b>	0.0%
9,517	9,813	10,000	10,000	Trailer tax - MF School District	<b>10,000</b>	0.0%
10	-	224,000	86,600	Hotel/Motel tax	<b>133,000</b>	NA
130,463	132,366	136,000	136,716	Fire insurance taxes	<b>136,000</b>	0.0%
157,351	150,384	381,500	240,258	<b>Total Other taxes</b>	<b>290,500</b>	-23.9%

### **BUDGET HIGHLIGHTS:**

The renovated hotel is expected to be completed by January 31, 2011. Of the total Hotel/Motel taxes collected, 37.5% is to be returned to the developer. The balance is to be spent on assorted tourism projects. The budgeted amount is an estimate for first year of operations.

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

### **EXPLANATION OF REVENUE CLASSIFICATION:**

- \* Trailer Tax - MF School District is the tax collected from trailer owners residing within the Menomonee Falls School District. There are no trailer parks within the Hamilton School District.
- \* Hotel/Motel taxes are collected from hotels, motels and bed and breakfast establishments according to State Statutes. The Hotel/motel tax is currently 8%
- \* Fire insurance taxes are funds from the State of Wisconsin based on a property value formula. These revenues change in direct proportion to changes assessed valuation.

## INTERGOVERNMENTAL REVENUES

2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	REVENUES	2012 BUDGET	% Change
677,403	579,151	578,383	578,383	State Shared Revenues	446,020	-22.9%
423,663	385,194	370,000	372,448	State Computer aid	370,000	0.0%
-	-	-	-	Expenditure Restraint Program	33,560	100.0%
75	74	100	53	Managed Forest Land	100	0.0%
189,641	185,208	186,356	185,576	State-Connecting Highway aids	186,356	0.0%
1,769,765	1,688,054	1,733,194	1,733,032	State- Transportation aids	1,559,729	-10.0%
45,000	44,697	45,000	44,697	State- Road aids (LRIP)	45,000	0.0%
20,000	-		-	CDBG-Comprehensive Plan		
3,125,547	2,882,378	2,913,033	2,914,189	<b>Total Intergovernmental</b>	<b>2,640,765</b>	<b>-9.3%</b>

### BUDGET HIGHLIGHTS:

The Village will not qualify for an Expenditure Restraint payment in 2011.

Although the Village met the percentage increase in expenditures test, the tax rate before TIDs fell below \$5 per \$1,000 assessed. The Village may qualify in 2012.

State Shared revenues are based on the latest estimate received from the State of Wisconsin.

### EXPLANATION OF REVENUE CLASSIFICATION:

- \* State Shared Revenues are payments from the State of Wisconsin. These revenues have been the target of much debate in relation to the current deficit position at the State level.
- \* 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.
- \* State Transportation Aids are payments from the State of Wisconsin for street and road maintenance programs.

## LICENSES AND PERMITS

2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	REVENUES	2012 BUDGET	% Change
<b>LICENSES:</b>						
28,455	29,233	30,000	30,000	Liquor and malt	<b>30,000</b>	0.0%
13,184	15,361	16,000	16,000	Operator's license	<b>16,000</b>	0.0%
4,000	3,900	4,500	4,500	Cigarette	<b>4,500</b>	0.0%
7,849	6,154	8,000	9,045	Dog licenses - VMF share	<b>8,000</b>	0.0%
219	110	250	-	Bicycle	-	-100.0%
250	250	250	250	Theater	<b>250</b>	0.0%
10,150	10,550	11,000	11,000	Electrical contractor	<b>11,000</b>	0.0%
100	100	100	100	Trailer park	<b>100</b>	0.0%
1,200	985	1,000	1,000	Sundry (Taxi, auction, etc.)	<b>1,000</b>	0.0%
7,875	6,925	7,800	7,800	Amusement device	<b>7,800</b>	0.0%
73,282	73,568	78,900	79,695	<b>Total Licenses</b>	<b>78,650</b>	-0.3%
<b>PERMITS:</b>						
4,625	4,055	3,800	4,025	Dance	<b>3,800</b>	0.0%
31,883	30,361	31,000	34,071	Park Use	<b>31,000</b>	0.0%
250	275	200	200	Block Party	<b>200</b>	0.0%
4,979	3,896	4,000	4,220	Parking	<b>4,000</b>	0.0%
13,495	13,475	13,500	13,890	Alarm	<b>13,500</b>	0.0%
213,686	338,788	195,000	251,200	Building	<b>195,000</b>	0.0%
60,938	88,795	85,000	61,063	Electrical	<b>85,000</b>	0.0%
48,298	78,906	70,000	51,689	Plumbing	<b>70,000</b>	0.0%
52,256	67,313	60,000	57,472	Heating	<b>60,000</b>	0.0%
1,000	1,300	1,000	1,060	Curb Cut	<b>1,000</b>	0.0%
1,100	1,100	1,000	1,000	Street excavation	<b>1,000</b>	0.0%
13,500	17,000	16,000	16,000	Signs	<b>16,000</b>	0.0%
750	1,550	1,300	1,300	Itinerant peddlers	<b>1,500</b>	15.4%
12,375	16,480	15,000	15,000	Occupancy	<b>15,000</b>	0.0%
840	-	-	-	Newspaper boxes	-	
650	400	500	1,950	Zoning	<b>500</b>	0.0%
460,625	663,694	497,300	514,140	<b>Total Permits</b>	<b>497,500</b>	0.0%
533,907	737,262	576,200	593,835	<b>Total Licenses and Permits</b>	<b>576,150</b>	0.0%

### **BUDGET HIGHLIGHTS:**

Licenses and permits are estimated to remain fairly stagnant for 2012 due to the economic environment. An increase in building permits reflects a slight improvement in this area.

### **EXPLANATION OF REVENUE CLASSIFICATION:**

\* Licenses and permits are issued by the Clerk's office and the Department of Community Development.

## FINES AND PENALTIES

2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	REVENUES	2012 BUDGET	% Change
561,033	670,440	590,000	590,000	Court penalties and costs	600,000	1.7%
17,916	20,375	19,000	19,000	Court Administrative fee	19,000	0.0%
24	48	100	100	Court Warrant fees	50	-50.0%
1,800	2,977	1,200	1,200	Weight restrictions	2,000	66.7%
54,742	43,750	55,000	55,000	Parking violations	50,000	-9.1%
4,448	4,446	4,500	-	Impounded animals	4,500	0.0%
15,110	10,325	21,500	21,500	False alarm penalties	15,000	-30.2%
655,073	752,361	691,300	686,800	<b>Total Fines and Penalties</b>	<b>690,550</b>	<b>-0.1%</b>

**BUDGET HIGHLIGHTS:**

Court penalties and costs continue to rise.

**EXPLANATION OF REVENUE CLASSIFICATION:**

- \* 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.
- \* Parking violations are the revenue from uncontested parking violations which by-pass the court process.
- \* False alarm penalties are the result of an effort to discourage false alarms. A penalty based on a sliding scale is assessed when it is determined that the alarm was false and was due to either human error or equipment failure. Each year, an alarm site is allowed three false alarms without penalty; four to five are assessed at \$25; six to nine are assessed at \$50; and those over ten are assessed at \$100.

## PUBLIC CHARGES FOR SERVICES

2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	REVENUES	2012 BUDGET	% Change
(2,349)	-	-	-	Dispatch contract - Lannon	-	NA
3,914	5,058	4,200	4,884	PD-Accident and theft reports	5,000	19.0%
2,359	381	-	-	PD-Tax refund intercept	300	100.0%
1,074	54	500	500	PD- Miscellaneous revenues	300	-40.0%
96,895	87,875	96,500	96,500	PD-School liaison officer	96,500	0.0%
3,070	2,980	3,000	3,020	PD-Fingerprints	3,000	0.0%
8,306	13,740	9,000	12,872	PD-Terms - Court ordered	10,000	11.1%
1,375	1,250	1,300	1,300	PD-Hunting processing charges	1,300	0.0%
575,554	594,951	590,000	590,000	FD-Ambulance fees	590,000	0.0%
9,466	20,283	18,000	18,000	FD-Plan review fees	18,000	0.0%
7,244	2,702	4,000	4,000	DPW-Weed cutting	4,200	5.0%
16,557	17,759	16,000	16,000	DPW-Materials, labor, rentals	12,000	-25.0%
17,653	16,139	30,000	30,000	DPW-Lannon snow plowing	30,000	0.0%
540	757	100	100	Bldg Insp-House Numbers	500	400.0%
336	367	500	500	CDA-Map and Plat sales	500	0.0%
6,600	6,000	7,000	7,000	CDA-Special Appearance fees	7,000	0.0%
3,050	1,400	3,500	3,500	CDA-Subdivision review fees	3,500	0.0%
13,997	550	6,500	6,500	CDA-Project review fees	6,500	0.0%
1,186	2,528	1,400	3,258	CDA-Certified Community review	1,400	0.0%
1,500	3,000	500	500	CDA-IRB administrative fees	500	0.0%
-	-	1,500	1,500	CDA-TID application fees	1,500	0.0%
600	-	500	500	CDA-OVC application fees	500	0.0%
1,906	371	2,100	2,100	Finance -fees & discounts	1,000	-52.4%
5,522	5,178	9,500	9,500	Material sales, copies	9,500	0.0%
228	152	200	200	Clerk - Open Record Requests	200	0.0%
			-			
776,583	783,475	805,800	812,234	<b>Total Public Charges</b>	<b>803,200</b>	<b>-0.3%</b>

**BUDGET HIGHLIGHTS:**

Most public charges are relatively stable.

The School District now contracts for two liaison officers.

## **PUBLIC CHARGES FOR SERVICES - CONTINUED**

### **EXPLANATION OF REVENUE CLASSIFICATION:**

- \* 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.

### **Some of the more significant charges are as follows:**

- \* Miscellaneous Police revenues includes revenue from sale of property and services in connection with police activities. Included are revenues from court-ordered payments under terms of disposition which are not specified penalties and the service charge assessed for police inspection of out-of-state vehicles.
- \* Ambulance fees are established by the Village Board for services performed by the Fire Department. These are billed and collected via an outside billing service.
- \* Material sales and service contains various charges to the public for a variety of extra administrative services, including, but not limited to, real estate status reports (containing tax and property information on properties to title companies and realtors), voter registration lists, fees for NSF checks, and copies.

## INTEREST INCOME

2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	REVENUES	2012 BUDGET	% Change
126,297	62,444	100,000	40,000	Investment earnings	100,000	0.0%
3,033	1,279	2,000	2,000	Interest on delinquent invoices	2,000	0.0%
-	15,890	-	-	Interest on advance to TID #4	-	NA
37,049	33,508	29,987	29,987	Interest on advance to TID #6	40,000	33.4%
9,700	11,615	9,400	9,400	Interest on advance to TID #7	12,500	33.0%
6,931	10,541	6,500	6,500	Interest on advance to TID #8	3,000	-53.8%
-	-	-	-	Interest on advance to TID #9	2,000	NA
31,048	27,349	24,000	10,814	Interest on advance to Storm W	18,000	-25.0%
214,058	162,626	171,887	98,701	<b>Total Interest Income</b>	<b>177,500</b>	3.3%

### BUDGET HIGHLIGHTS:

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.

Investment earnings are recorded on a monthly basis.

The General Fund charges 6% interest on advances to other funds.

### EXPLANATION OF REVENUE CLASSIFICATION:

- \* Investment income is the interest earnings generated from working capital invested at the State Local Government Investment Pool and local banks. Governmental entities are restricted to invest their funds in very safe investments, as defined by State and Federal laws.
- \* Interest on delinquent invoices is charged at 18% per year consistent with rates charged by the County.

## MISCELLANEOUS REVENUES

2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	REVENUES	2012 BUDGET	% Change
10,056	(56)	5,000	5,000	Miscellaneous general	<b>5,000</b>	0.0%
-	19,122	32,785	32,785	School District rental income	<b>32,785</b>	NA
304,637	301,763	300,000	309,703	Cable TV revenues	<b>310,000</b>	3.3%
28,775	29,842	29,000	29,000	Tower lease agreements	<b>30,000</b>	3.4%
7,959	3,951	8,000	8,000	Coca-Cola agreement	<b>6,000</b>	-25.0%
38,652	63,561	30,000	83,399	AT & T franchise fee	<b>60,000</b>	NA
87,106	32,391	45,000	-	Sale of Village property/auction	-	-100.0%
6,707	8,435	6,900	6,900	Sale of supplies	<b>7,000</b>	NA
26,430	48,485	45,000	45,000	CDA-publication fees	<b>45,000</b>	0.0%
975	975	1,000	4,725	Miscellaneous rentals	<b>4,725</b>	372.5%
3,207	2,168	3,000	3,000	Sale of scrap metal	<b>3,000</b>	0.0%
7,964	8,271	8,000	8,000	Sale of scrap oil	<b>8,000</b>	0.0%
705	-	-	-	Settlements on claims	-	NA

523,173	518,908	513,685	535,512	<b>Total Miscellaneous</b>	<b>511,510</b>	-0.4%
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### **BUDGET HIGHLIGHTS:**

Tower leases include US Cellular and US Cingular leases of the tower behind Village Hall.

During 2010, the administrative offices of the Menomonee Falls School District moved into Village Hall. \$32,785 was budgeted as rental income based upon the lease agreement.

Budgeted revenues from the auction of Village equipment will be recorded in the Municipal Facilities/Equipment Fund starting in 2012.

### **EXPLANATION OF REVENUE CLASSIFICATION:**

Cable TV revenue is the franchise fee paid to the Village by Time Warner, computed at 5% of the gross revenue.

Sale of Village property are revenues from the annual public auction.

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

## TRANSFERS FROM OTHER FUNDS

2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	REVENUES	2012 BUDGET	% Change
388,035	95,633	15,482	15,482	From Capital Projects Fund	<b>16,623</b>	7.4%
318,009	260,000	150,000	150,000	From Special Assessments	-	-100.0%
706,044	355,633	165,482	165,482	<b>Total Transfers in</b>	<b>16,623</b>	-90.0%

### **BUDGET HIGHLIGHTS:**

Transfer from Capital Projects Fund represents interest earned on the State Investment Pool in 2009.

Transfer from Special Assessments represents assessments collected and interest earned on projects which have retired debt obligations. This will be used to offset the General Fund's debt service obligation.

### **EXPLANATION OF REVENUE CLASSIFICATION:**

- \* Amounts in this category are transferred in from other funds or reserves for various reasons, including reduction of the tax levy.

## PAYMENT IN LIEU OF TAX - WATER UTILITY

2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	REVENUES	2012 BUDGET	% Change
1,110,169	1,200,836	1,120,000	1,216,800	Water Utility payment in lieu of tax	1,220,000	8.9%
1,110,169	1,200,836	1,120,000	1,216,800	<b>Total W.U. taxes</b>	<b>1,220,000</b>	8.9%

### BUDGET HIGHLIGHTS:

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.

### Expenditure Note:

It should be noted that the Water Utility charges the General Fund for Hydrant Rental.

### **GENERAL OPERATING FUND BUDGETED EXPENDITURES**

<b>Summary of Initiatives and Budget Guidelines</b>	<b>Page 4.1</b>
<b>General Fund Expenditures by Function</b>	<b>Page 4.2</b>
<b>General Fund Expenditures by Classification</b>	
<b>Summary of Authorized Positions</b>	<b>Page 4.3</b>
<b>Comparative Expenditure Budgets</b>	<b>Page 4.4</b>
<b>Summary and Details of Expenditures:</b>	
<b>General Government Function Summary:</b>	<b>Page 4.5</b>
<b>    Administration:</b>	
Village Board, Village Manager, Judicial, Village Attorney	
<b>    Finance and Management Services:</b>	
Clerk Services, Human Resources, Assessment of Property, Insurance & Benefits, Community Quality of Life, Financial Services, Communication/Information Services	
<b>Public Safety Function Summary:</b>	<b>Page 4.17</b>
Police, Fire, Emergency Dispatch, Fire Protection, Weed Control, Emergency Government, and Other Protection Services	
<b>Public Works Function Summary:</b>	<b>Page 4.27</b>
Street & Alley Repair, Equipment Maintenance, Municipal Building Maintenance, Municipal Garages, Park and Forestry, Park Projects	
<b>Culture, Recreation and Education:</b>	<b>Page 4.36</b>
Old Falls Village	
<b>Conservation and Development Function Summary:</b>	<b>Page 4.38</b>
Community Development, Engineering Services, Zoning and Building Inspections, Planning	
<b>Other Financing Uses Summary:</b>	<b>Page 4.43</b>
Debt Service, Transfers to Other Funds	

# **SUMMARY OF INITIATIVES AND BUDGET GUIDELINES**

## **Initiatives**

The General Operating Fund Budget continues to address the priorities of the Board of Trustees with the following:

- (1) Funding to maintain those services that have created the "quality of life" expected by Menomonee Falls citizens.
- (2) Funding to maintain those Village services needed to enhance community activities and recreation needs.
- (3) Funding for safety personnel to enhance education, prevention and deterrence programs to ensure the safety of Menomonee Falls citizens.

## **Guidelines and Requirements**

### **STATE EXPENDITURE RESTRAINT PROGRAM (ERP)**

The State Expenditure Restraint Program has two requirements:

1. Hold increases in expenditures, net of debt service, to an allowable percentage,
- & 2. Municipal tax rate before TIDs must be over \$5 per \$1,000 assessed value.

Because the Village's tax rate (2010 for 2011) before TIDs was more than \$5 per \$1,000 equalized value, we qualify for an ERP payment in 2012.

### **GOVERNOR'S LEVY LIMIT**

For 2012, the State of Wisconsin limits increases in municipal tax levies to the greater of:

- 1.) 0% or
- 2.) The percentage increase in equalized value due to new construction, 1.237%.

Adjustments are allowed for increases in debt service.

## GENERAL FUND EXPENDITURES BY FUNCTION:

2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATED	EXPENDITURES by Function	2012 BUDGET	Percent Change
<b>OPERATING EXPENDITURES BY FUNCTION:</b>						
2,897,196	2,658,111	3,176,377	3,229,748	General Government	3,216,436	1.26%
12,798,792	13,093,460	13,392,153	13,163,320	Public Safety	13,434,957	0.32%
5,044,060	5,005,911	5,423,177	5,327,412	Public Works	5,168,259	-4.70%
27,684	24,580	24,300	24,300	Culture & Recreation	25,400	4.53%
947,886	926,814	1,143,300	1,142,295	Conservation and Development	1,124,415	-1.65%
3,370,470	2,220,515	2,320,395	2,318,100	Debt Service	2,397,891	3.34%
25,086,088	23,929,391	25,479,702	25,205,175	<b>Sub-Total Expenditures</b>	<b>25,367,358</b>	-0.44%
<b>OTHER FINANCING USES:</b>						
784,867	1,995,662	329,000	329,000	Transfers Out	294,875	-10.37%
<b>25,870,955</b>	<b>25,925,053</b>	<b>25,808,702</b>	<b>25,534,175</b>	<b>Total Expenditures</b>	<b>25,662,233</b>	-0.57%

## GENERAL FUND EXPENDITURES BY CLASSIFICATION:

2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATED	EXPENDITURES by Classification	2012 BUDGET	Percent Change
<b>OPERATING EXPENDITURES BY CLASSIFICATION:</b>						
15,240,779	14,850,843	15,817,480	15,516,801	Personnel	15,479,545	-2.14%
5,052,103	5,158,747	5,531,461	5,568,842	Other Operating	5,455,347	-1.38%
1,048,486	1,225,506	1,262,090	1,259,206	Contractual Services	1,338,267	6.04%
374,250	473,780	548,276	542,226	Capital Outlay	696,308	27.00%
3,370,470	2,220,515	2,320,395	2,318,100	Debt Service	2,397,891	3.34%
25,086,088	23,929,391	25,479,702	25,205,175	<b>Sub-Total Expenditures</b>	<b>25,367,358</b>	-0.44%
<b>OTHER FINANCING USES:</b>						
-	-	-	-	Designated Item	-	NA
784,867	1,995,662	329,000	329,000	Transfers Out	294,875	-10.37%
<b>25,870,955</b>	<b>25,925,053</b>	<b>25,808,702</b>	<b>25,534,175</b>	<b>Total Expenditures</b>	<b>25,662,233</b>	-0.57%

### PERCENTAGE OF SUB-TOTAL EXPENDITURES BY FUNCTION:

60.8%	62.1%	62.1%	61.6%	Personnel	61.0%
20.1%	21.6%	21.7%	22.1%	Other Operating	21.5%
4.2%	5.1%	5.0%	5.0%	Contractual Services	5.3%
1.5%	2.0%	2.2%	2.2%	Capital Outlay	2.7%
13.4%	9.3%	9.1%	9.2%	Debt Service	9.4%

# SUMMARY OF AUTHORIZED POSITIONS

(FULL TIME EQUIVALENTS)

2009 ACTUAL	2010 ACTUAL	2011 BUDGET	AUTHORIZED POSITIONS	Part-time	2012 Full-time
<b>General Government:</b>					
1.00	1.00	1.00	Village Manager	-	1.00
0.25	0.25	2.00	Judicial	-	2.00
2.00	2.00	2.25	Village Attorney	0.25	2.00
5.00	5.50	5.50	Clerk Services	1.50	4.00
2.00	1.00	1.00	Human Resources	-	1.00
6.00	5.00	5.00	Financial Services	-	5.00
4.00	4.00	4.00	Communications/Information Services	-	4.00
<b>20.25</b>	<b>18.75</b>	<b>20.75</b>	<b>Subtotal - General Government</b>	<b>1.75</b>	<b>19.00</b>
<b>Public Safety:</b>					
70.00	69.00	67.00	Police	-	66.00
21.10	21.10	21.10	Fire	6.10	15.00
13.00	12.00	12.00	Emergency Dispatch	-	12.00
<b>104.10</b>	<b>102.10</b>	<b>100.10</b>	<b>Subtotal - Public Safety</b>	<b>6.10</b>	<b>93.00</b>
<b>Public Works:</b>					
26.00	22.00	22.00	Streets Maintenance	-	20.00
4.00	4.00	4.00	Equipment Maintenance	-	4.00
5.50	4.50	4.50	Municipal Building Maintenance	2.50	2.00
4.00	6.00	6.00	Parks Operations	-	5.00
<b>39.50</b>	<b>36.50</b>	<b>36.50</b>	<b>Subtotal - Public Works</b>	<b>2.50</b>	<b>31.00</b>
<b>Development:</b>					
11.00	9.00	9.00	Engineering	-	9.00
3.50	3.00	3.00	Zoning and Building Inspections	-	3.00
4.00	3.00	3.00	Planning	-	3.00
<b>18.50</b>	<b>15.00</b>	<b>15.00</b>	<b>Subtotal - Development</b>	<b>-</b>	<b>15.00</b>
<b>182.35</b>	<b>172.35</b>	<b>172.35</b>	<b>Total General Fund positions</b>	<b>10.35</b>	<b>158.00</b>
20.70	20.70	20.70	Library	8.00	12.00
6.00	4.00	4.00	Sewer Utility	-	4.00
16.50	16.50	16.50	Water Utility	-	16.00
<b>225.55</b>	<b>213.55</b>	<b>213.55</b>	<b>Grand total authorized positions</b>	<b>18.35</b>	<b>190.00</b>

Total Full-time equivalent employees

208.35

Elected officials are not included in the above totals.

# GENERAL GOVERNMENT FUNCTION SUMMARY

## Oversight, Administration & Fiscal Responsibility

2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	EXPENDITURES	2012 BUDGET	% Change
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### ADMINISTRATION:

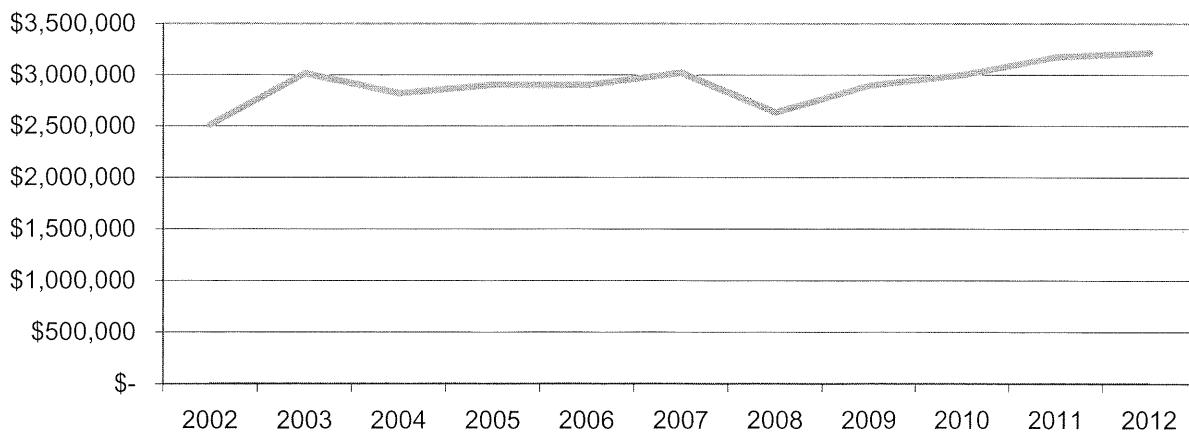
43,795	48,747	45,870	45,870	Village Board	45,875	0.01%
143,851	54,845	69,850	69,850	Village Manager	63,260	-9.43%
35,935	42,861	172,400	182,866	Municipal Judge	175,640	1.88%
314,999	400,314	392,740	389,750	Village Attorney	387,880	-1.24%

### FINANCE & MANAGEMENT SERVICES:

535,092	587,179	591,050	585,680	Clerk Services	649,425	9.88%
152,164	93,595	94,750	93,820	Human Resources	83,540	-11.83%
274,789	285,363	293,100	293,100	Assessment of Property	238,100	-18.76%
502,683	57,692	164,770	188,770	Insurance & Benefits	82,060	-50.20%
70,194	70,072	53,385	86,000	Community Quality of Life	78,395	46.85%
351,677	300,338	329,550	324,650	Financial Services	319,820	-2.95%
472,017	717,105	968,912	969,392	Communications/Information Services	1,092,441	12.75%
2,897,196	2,658,111	3,176,377	3,229,748	<b>Total Expenditures</b>	<b>3,216,436</b>	<b>1.26%</b>

% of Sub-Total Expenditures	
% of 2009 Actual	11.55%
% of 2010 Actual	11.11%
% of 2011 Budget	12.47%
<b>% of 2012 Budget</b>	<b>12.68%</b>

### General Government Total Expenditures Trend



## VILLAGE BOARD

2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	EXPENDITURES	2012 BUDGET	% Change
42,943	43,830	43,770	43,770	Personnel	<b>43,775</b>	0.0%
852	4,917	2,100	2,100	Other Operating	<b>2,100</b>	0.0%
-	-	-	-	Contracted services	-	-
-	-	-	-	Capital Outlay	-	-
<b>43,795</b>	<b>48,747</b>	<b>45,870</b>	<b>45,870</b>	<b>Total Expenditures</b>	<b>45,875</b>	<b>0.0%</b>

### **BUDGET HIGHLIGHTS:**

No changes from last year's budget.

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

Members of the Board are elected officials and, as such, are not considered to be employees for employee count purposes.

### **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.

### **The Village Board has four (4) major obligations:**

- \* To determine what is needed.
- \* To determine the will of the people.
- \* To examine the financial and practical feasibility of what can, or should be done.
- \* To take legislative action to pass or defeat proposed legislation.

## VILLAGE MANAGER

2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	EXPENDITURES	2012 BUDGET	% Change
135,182	125,018	129,500	129,500	Personnel	122,910	-5.1%
5,836	2,327	9,500	9,500	Other Operating	9,500	0.0%
-	-	-	-	Contracted services	-	-
2,833	-	-	-	Capital Outlay	-	-
-	(72,500)	(69,150)	(69,150)	Charged to TIDs	(69,150)	0.0%
143,851	54,845	69,850	69,850	<b>Total Expenditures</b>	<b>63,260</b>	<b>-9.4%</b>
1	1	1	1	<b>Authorized positions</b>	<b>1</b>	
				Village Manager (a)	1	76% here
				(a) Remaining 24% to Utilities		

### BUDGET HIGHLIGHTS:

No significant changes from prior year's budget.

### RESPONSIBILITIES:

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

## JUDICIAL

2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	EXPENDITURES	2012 BUDGET	% Change
24,373	32,099	161,120	159,170	Personnel	160,210	-0.6%
11,562	10,762	11,280	11,280	Other Operating	15,430	36.8%
-	-	-	12,416	Contracted services	-	-
-	-	-	-	Capital Outlay	-	-
35,935	42,861	172,400	182,866	<b>Total Expenditures</b>	<b>175,640</b>	<b>1.9%</b>
0.25	0.25	2	2	<b>Authorized positions</b>	<b>2</b>	
				Teen Court Coordinator PT Coordinator moved to Village Attorney area.	0	
				Court Clerks	2	

**BUDGET HIGHLIGHTS:**

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.

**RESPONSIBILITIES:**

Operating costs for Municipal Court.

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

## VILLAGE ATTORNEY

2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	EXPENDITURES	2012 BUDGET	% Change															
202,841	183,383	222,250	219,260	Personnel	217,340	-2.2%															
15,109	12,552	13,640	13,640	Other Operating	13,890	1.8%															
97,049	204,379	156,850	156,850	Contracted services	156,650	-0.1%															
-	-	-	-	Capital Outlay	-	-															
314,999	400,314	392,740	389,750	<b>Total Expenditures</b>	<b>387,880</b>	<b>-1.2%</b>															
2	2	2.25	2.25	<b>Authorized positions</b>	<b>2.25</b>																
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%;">Village Attorney</td> <td style="width: 10%;">1</td> <td style="width: 20%;">80%</td> </tr> <tr> <td>Legal secretary</td> <td>1</td> <td>80%</td> </tr> <tr> <td>Teen Court Coordinator PT</td> <td>0.25</td> <td></td> </tr> <tr> <td>Legal Interns (2) 596 hrs @</td> <td></td> <td></td> </tr> <tr> <td colspan="3" style="text-align: center;">10% of Attorney and secretary charged to Water and Sewer Utilities.</td></tr> </table>							Village Attorney	1	80%	Legal secretary	1	80%	Teen Court Coordinator PT	0.25		Legal Interns (2) 596 hrs @			10% of Attorney and secretary charged to Water and Sewer Utilities.		
Village Attorney	1	80%																			
Legal secretary	1	80%																			
Teen Court Coordinator PT	0.25																				
Legal Interns (2) 596 hrs @																					
10% of Attorney and secretary charged to Water and Sewer Utilities.																					

### **BUDGET HIGHLIGHTS:**

Contractual services include the following:

Litigation	20,000
Legal services - labor issues	35,000
Prosecutor services	100,000
Other fees, witness, filing, transcripts	1,650
Total	<b>156,650</b>

### **RESPONSIBILITIES:**

- \* The Village Attorney provides or oversees the provision of all legal services to the Village Board and its committees, all Village boards and commissions, and to Village departments.
- \* The Village Attorney also represents or oversees outside lawyers who represent the Village in all Village related litigation and in the prosecution of Village ordinance violations.
- \* In addition to assisting the Village Attorney, the legal assistant also acts as the administrative assistant for the Village Manager, the Village President and the Board of Trustees; and assists Human Resources and Clerk Services as needed.

## CLERK SERVICES

2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	EXPENDITURES	2012 BUDGET	% Change
328,762	413,019	417,550	412,180	Personnel	430,925	3.20%
152,708	107,255	115,700	115,700	Other Operating	115,700	0.00%
53,622	62,725	50,000	50,000	Contracted services	55,000	10.00%
-	4,180	7,800	7,800	Capital Outlay	47,800	512.82%
535,092	587,179	591,050	585,680	<b>Total Expenditures</b>	<b>649,425</b>	9.88%
5	5.5	5.5	5.5	<b>Authorized positions</b>	<b>5.5</b>	
				Clerk (a)	1	85% here
				Deputy Clerk	1	
				Cashier/Clerk (b)	2.5	80% here
				Receptionists (b) part time	1	
				(a) Remaining 15% charged to Utilities		
				(b) Remaining 20% charged to Utilities		

### **BUDGET HIGHLIGHTS:**

Personnel category decrease primarily due to higher election expenses.

Capital outlay category includes repayment to Revolving Capital Loan Fund and Document Storage software	\$	7,800
		40,000
	<u><u>\$</u></u>	<u><u>47,800</u></u>

Contractual Services includes:

Waukesha County - tax collection services	40,000
Waukesha County - Property data base (1/2) maintenance	12,000
Municipal code supplement updates	3,000
Total	<u><u>55,000</u></u>

Key components of the Other Operating line include:

League of Municipality dues (estimated)	9,750
Postage, all departments	33,000
Notices and publications	4,000
Election supplies	25,000

### **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, voter registration records, process absentee ballots and act as filing office for elected Village positions.
- \* Administer poll worker activities by conduction training classes, recruit and fill vacancies in poll worker and distribute supplies needed at polls.
- \* Receive, review, accept, and file assessment roll from assessor, and manage annual Board of Review hearings.
- \* Arrange daily pick up and delivery of deposits and checks from bank.
- \* Manage accounts receivable records and pursue collection of delinquent accounts.
- \* Issue licenses.
- \* Supervise and coordinate reception area, and mail systems.
- \* Prepare and post most official meeting notices and agendas.
- \* Handle citizen inquiries and complaints, and provide information and access to public records.

## HUMAN RESOURCES

2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	EXPENDITURES	2012 BUDGET	% Change
129,328	81,926	78,050	77,120	Personnel	66,340	-15.0%
17,482	11,669	16,700	16,700	Other Operating	17,200	3.0%
5,354	-	-	-	Contracted services	-	-
-	-	-	-	Capital Outlay	-	-
152,164	93,595	94,750	93,820	<b>Total Expenditures</b>	<b>83,540</b>	<b>-11.8%</b>

2	1	1	1	Authorized positions	1
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Human Resource Coordinator	1	76% here
Also charged to Utilities and Library		

### **BUDGET HIGHLIGHTS:**

Personnel reduction due to finalization of retiree incentives.

### **RESPONSIBILITIES:**

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

## COMMUNITY QUALITY OF LIFE

2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	EXPENDITURES	2012 BUDGET	% Change
-	-	-	-	Personnel	-	-
70,194	70,072	53,385	86,000	Other Operating	78,395	46.8%
-	-	-	-	Contracted services	-	-
-	-	-	-	Capital Outlay	-	-
70,194	70,072	53,385	86,000	<b>Total Expenditures</b>	<b>78,395</b>	<b>46.8%</b>
NA	NA	NA	NA	<b>Authorized positions</b>	<b>NA</b>	

### BUDGET HIGHLIGHTS:

The increase in the Other Operating category is due to the increase in Senior Transportation expense.

Other Operating category includes the following:

	2011 Budget	2012 Budget
General Community Events	3,500	3,500
Fireworks	14,500	14,500
Senior Transportation	20,000	45,000
Parades	6,000	6,000
Summer Concerts	500	500
ASCAP Music broadcast license	300	310
Vlg Centre - Easter egg hunt	900	900
Vlg Centre - Fishing clinic	1,000	1,000
Vlg Centre - Christmas lights	1,000	1,000
Vlg Centre - Summer Concert series	4,685	4,685
Vlg Centre - Parade administration	1,000	1,000
	<b>53,385</b>	<b>78,395</b>

# ASSESSMENT OF PROPERTY

2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	EXPENDITURES	2012 BUDGET	% Change
-	-	-	-	Personnel	-	-
5,323	778	300	300	Other Operating	300	0.0%
269,466	284,585	292,800	292,800	Contracted services	237,800	-18.8%
-	-	-	-	Capital Outlay		
274,789	285,363	293,100	293,100	<b>Total Expenditures</b>	<b>238,100</b>	<b>-18.8%</b>
-	-	-	-	<b>Authorized positions</b>		-

## **BUDGET HIGHLIGHTS:**

The assessing function is a contracted service.

Contractual services includes the following:

Wisconsin Dept of Revenue for manufacturing assessment services	31,000
Waukesha County - Property data base (1/2) maintenance	11,800
Tyler Technologies, Inc. for assessment services	195,000
<b>Total contractual services</b>	<b>237,800</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.

## INSURANCE AND BENEFITS

2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	EXPENDITURES	2012 BUDGET	% Change
446,817	3,009	28,000	52,000	Personnel	18,000	-35.7%
55,866	54,683	86,770	86,770	Other Operating (Insurances)	64,060	-26.2%
-	-	-	-	Contracted services	-	-
-	-	-	-	Capital Outlay	-	-
-	-	50,000	50,000	Transfer to Risk Management	-	-100.0%
502,683	57,692	164,770	188,770	<b>Total Expenditures</b>	<b>82,060</b>	<b>-50.2%</b>

<b>Authorized positions</b>	<b>None</b>
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### **BUDGET HIGHLIGHTS:**

The personnel category includes unemployment compensation payments and sick leave payout.

Other Operating includes the General Fund's portion of CVMIC expenses.

Property Damage insurance - general	13,000
Property Damage insurance - vehicles	23,000
Bonding and excess liability	8,260
Boiler & machinery	1,800
Volunteer firemen	3,000
Deductibles - uninsured claims	-
Oral surgery	14,000
Fitness reimbursement - DPW	1,000
	<b>64,060</b>

Reserve for Risk Management self-insurance balance is estimated as follows:

Balance, December 31, 2010 (actual audited balance)	825,945
2011 budgeted activity	-
2012 budgeted activity	-
Estimated balance, December 31, 2012	<b>825,945</b>

### **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:
  - Payout of sick leave balance to eligible employees upon retirement was recorded in this department through 2009. The payouts are now charged to individual departments.
  - Unemployment and disability compensation.
  - Property insurance premiums, except for coverages for Water and Sewer Utilities. Those are charged directly to the Utilities.
- \* Administration of all insurance coverage and the risk management function is coordinated through the Employee and Community Relations Department.

# FINANCIAL SERVICES

2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	EXPENDITURES	2012 BUDGET	% Change
320,084	254,781	281,050	276,150	Personnel	270,450	-3.8%
3,003	3,136	4,500	4,500	Other Operating	4,500	0.0%
27,429	42,226	44,000	44,000	Contracted services	44,870	2.0%
1,161	195	-	-	Capital Outlay	-	-
351,677	300,338	329,550	324,650	<b>Total Expenditures</b>	<b>319,820</b>	-3.0%

6	6	5	5	<b>Authorized positions</b>	<b>5</b>
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Director	1	64% here
Accounting Analyst	(a) 1	76% here
Municipal Accountant	(b) 1	20% here
Accounts Payable Clerk	1	70% here
Applications Specialist	1	50% here

(a) Remaining charged to utilities and library.  
(b) 80% to Utilities

## **BUDGET HIGHLIGHTS:**

Personnel reduction due to finalization of retiree incentives.

Contractual services includes:

Annual audit of General Fund including GASB 34 and GASB 45 assistance	29,870
Bank service charges	13,000
Software support by Tectura	2,000
<b>Total</b>	<b>44,870</b>

## **RESPONSIBILITIES:**

- \* Insure the fiscal integrity of the Village by maintaining accurate and timely financial information.
- \* Insure proper administration of accounts payable, billing, and collection.
- \* Provide financial accounting services for the Village in accordance with Generally Accepted Accounting Principles (GAAP), in compliance with the guidelines for GAAFR, and in compliance with the regulations of the Wisconsin Public Service Commission (PSC) for the Water Utility.
- \* Manage annual independent audit of Village fiscal activities. Prepare annual reports for State of Wisconsin and Public Service Commission.
- \* Administer special assessments collection and reporting.
- \* Administer payroll process, including benefits and State and Federal reporting.
- \* Coordinate the preparation of annual budgets.
- \* In conjunction with Clerk Services, prepare and administer tax reporting functions and settlements with other taxing jurisdictions.
- \* Conduct internal audit of Village accounts and budgets.
- \* Provide Waukesha County Treasurer with tax calculations for taxroll and settlement of same.
- \* Perform daily cash management functions to maximize investment of idle funds in accordance with investment policies.
- \* Maintain records for capital projects, including tax incremental districts (TIDs).
- \* Provide information and access to records to the public.

## COMMUNICATIONS/INFORMATION SYSTEMS

2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	EXPENDITURES	2012 BUDGET	% Change
202,696	199,563	260,600	267,130	Personnel	243,790	-6.5%
49,062	201,697	296,492	296,492	Other Operating	299,242	0.9%
117,063	177,217	265,770	265,770	Contracted services	324,547	22.1%
103,196	138,628	146,050	140,000	Capital Outlay	224,862	54.0%
472,017	717,105	968,912	969,392	<b>Total Expenditures</b>	<b>1,092,441</b>	12.7%
4	4	4	4	<b>Authorized positions</b>	<b>4</b>	
				Information Technology Manager	1	
				Network Administrator	1	
				Network Technician	1	
				Computer Systems Technician	1	

### **BUDGET HIGHLIGHTS:**

Prior to 2010, certain costs were charged directly to individual departments. Beginning in 2010, these costs were consolidated in this department for administrative and efficiency purposes. These costs include telephone and data services, copier equipment, computer hardware and software, and information technology maintenance and support agreements.

Capital outlay includes Great Plains update and Microsoft update.

Contractual Services category includes the following:

Microsoft Enterprise agreement	59,500
Website Development	2,000
Website hosting service	10,000
PC software maintenance renewals	236,172
General consulting services	16,875
<b>Total Contracted Services</b>	<b>324,547</b>

### **RESPONSIBILITIES:**

- \* Develop, implement and maintain technological solutions to enhance the delivery of government services.
- \* Acquire and maintain all information systems, communications, and telecommunications equipment and software for the Village.
- \* Design, develop and provide end-user training programs for the Village.
- \* Provide efficient internal and external communications between Village staff and community members.
- \* Provide a centralized information resource for the public for all Village services.

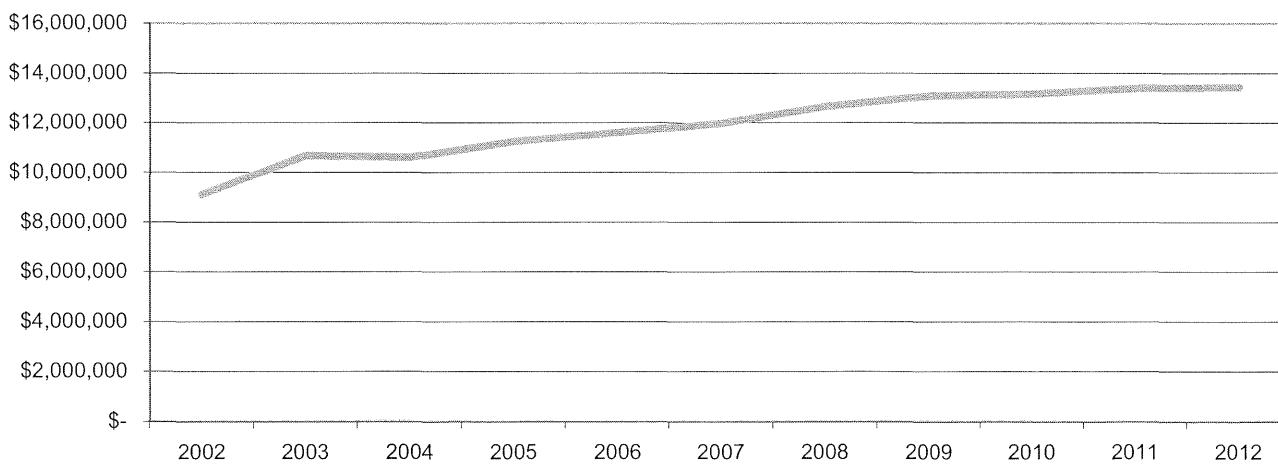
## PUBLIC SAFETY FUNCTION SUMMARY

2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	EXPENDITURES	2012 BUDGET	% Change
7,655,411	7,871,071	7,943,775	7,865,758	Police	8,132,875	2.4%
2,478,073	2,572,927	2,656,914	2,656,914	Fire	2,722,102	2.5%
957,157	881,327	945,350	895,350	Emergency Dispatch 911	841,400	-11.0%
1,643,008	1,684,428	1,764,644	1,663,828	Fire Protections Services	1,658,230	-6.0%
36,851	37,347	37,920	37,920	Weed Control	37,030	-2.3%
2,491	6,066	6,500	6,500	Emergency Government	6,500	0.0%
25,801	40,294	37,050	37,050	Other Protection Services	36,820	-0.6%
12,798,792	13,093,460	13,392,153	13,163,320	<b>Total Expenditures</b>	<b>13,434,957</b>	<b>0.3%</b>

% of Sub-Total Expenditures	
% of 2009 Actual	51.02%
% of 2010 Actual	54.72%
% of 2011 Budget	52.56%
<b>% of 2012 Budget</b>	<b>52.96%</b>

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.

**Public Safety Total Expenditures Trend**



## POLICE

2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	EXPENDITURES	2012 BUDGET	% Change
7,051,225	7,348,992	7,417,340	7,339,323	Personnel	7,620,810	2.7%
334,238	284,195	295,100	295,100	Other Operating	296,150	0.4%
136,366	111,365	101,785	101,785	Contracted services	102,665	0.9%
133,582	126,519	129,550	129,550	Capital Outlay	113,250	-12.6%
7,655,411	7,871,071	7,943,775	7,865,758	<b>Total Expenditures</b>	<b>8,132,875</b>	2.4%

70	69	67	67	Authorized positions	66
----	----	----	----	----------------------	----

Police Chief	1
Captains	2
Lieutenants	3
Sergeants	9
Police Officers	43
Administrative Assistant III	1
Business Office Supervisor	1
Support Specialists	5
Information Technology Specialist	1
Police Aides	varies
Temporary Part time	NA
Personnel costs for Vehicle Maintenance crew leader also charged here to reflect true costs for squad maintenance.	

### BUDGET HIGHLIGHTS:

Contractual Services category includes:

Crossing Guard contract	90,000
1/2 payment for 800 megahertz with Waukesha County	12,665
<b>Total contractual services</b>	<b>\$ 102,665</b>

Capital Outlay category includes the following:

Marked squad cars (2)	63,000
Administrative vehicle, unmarked	22,000
General fixed assets and small equipment	12,000
Office furnishings	1,000
Radio replacements	2,000
Software modifications Phoenix/Enforcer	2,000
Repayment to Revolving Loan Fund 1st	11,250
<b>Total capital outlay</b>	<b>\$ 113,250</b>

# POLICE

(CONTINUED)

## **RESPONSIBILITIES:**

### **Field Operations:**

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

### **Prevention and Community Education:**

- \* Initiation and implementation of crime prevention programs.

### **Criminal Investigation:**

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

### **Support Services:**

- \* Provides support services to all other departmental operations; business office, records, court services, municipal lock-up, fleet management and maintenance, department supplies, and equipment, custody of property and evidence, municipal warrants, and the issuance of private guard permits.
- \* Reception and documentation of citation payments and various fees and charges.
- \* Initiate and maintain all records, forms, reports and documents relating to police services.
- \* Provide administrative service to municipal court.
- \* Review and recommend approvals for permits and licenses.
- \* Provide information and access to records to the public.
- \* Administer Police Aide program for park patrol, animal control, parking enforcement and other activities.
- \* Achieve and maintain accreditation, thus assuring the community that our administrative and operational practices conform to accepted standards.
- \* Provide staff services to Assessment Centers.
- \* Recommend review and revision of Village ordinance and codes relating to police services.
- \* Provide for on-going training in police skills, new laws, procedures and operations.

# FIRE

2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	EXPENDITURES	2012 BUDGET	% Change
2,091,894	2,151,604	2,220,400	2,220,400	Personnel	2,271,280	2.3%
297,956	318,786	321,900	321,900	Other Operating	321,900	0.0%
58,559	44,205	40,785	40,785	Contracted services	42,665	4.6%
29,664	58,332	73,829	73,829	Capital Outlay	86,257	16.8%
2,478,073	2,572,927	2,656,914	2,656,914	<b>Total Expenditures</b>	<b>2,722,102</b>	<b>2.5%</b>
21.1	21.1	21.1	21.1	<b>Authorized positions</b>	<b>21.1</b>	

Fire Chief	1
Deputy Chief	1
Captains	2
Lieutenants	2
Firefighter/EMT full-time	8
Administrative Assistant	1
Firefighter/EMT part-time	5.6
Fire Protection Officers POC	varies
Part time Clerical	0.5

## **BUDGET HIGHLIGHTS:**

Contractual services category includes:

Ambulance billing services outsourced	30,000
1/2 payment for 800 megahertz with Waukesha County	12,665
<b>Total Contractual Services</b>	<b>42,665</b>

Capital Outlay category includes:

General repairs for four stations	1,000
Radio equipment replacements	4,000
General furniture and equipment for four stations	500
Payment to Revolving Capital Fund	80,757
<b>Total Capital Outlay</b>	<b>86,257</b>

**Programs maintained within the Fire Department include the following:**

- Fire Suppression**
- Emergency Medical Services (EMS)**
- Hazardous Materials Handling (Haz Mat)**
- Fire Prevention and Public Education**
- Fire Administration and Support Services**

# FIRE

(Continued)

## **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.

### **Emergency Medical Services (EMS):**

- \* Perform emergency medical services for Menomonee Falls residents.
- \* Initiate and maintain all records relative to emergency fire and medical service.
- \* Maintain current state certification for all Emergency Medical Technicians.
- \* Maintain "Teddies for Tots" as part of a program by the Telephone Pioneers of America; which distributes teddy bears to children involved in traumatic experiences.

### **Hazardous Materials Handling (Haz Mat):**

- \* Provide direct support to firefighting and EMS operations by furnishing communications, command post operations and other supporting services.
- \* Provide hazardous material incident coverage throughout the area operating jointly with team members from Lannon, Lisbon, Sussex, Germantown and Richfield.

### **Fire Prevention and Public Education:**

- \* To conduct fire safety inspections at all businesses and industries quarterly, and more frequent inspections of licensed premises to update liquor licenses. (exceeds 4,500 annually)
- \* Inspection, clearing and testing of hydrants and other fire suppression systems.
- \* Develop and implement training programs and exercises for fire personnel.
- \* Promote and provide community training in fire prevention and protection, medical safety and first aid programs.
- \* Enforce laws and codes mandated by Federal, State and local regulations.
- \* Initiate ordinance review and changes in local fire codes.

### **Fire Administration:**

- \* To coordinate and manage the above services of the fire department.
- \* Review and approve licenses, permits, and certifications.
- \* Provide information and access to records to the public.

### **Fire Support Services -- Buildings and Vehicles:**

- \* Maintain, clean and test all departmental vehicles and equipment.
- \* Maintain safety buildings and grounds.

# EMERGENCY DISPATCH 911

2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	EXPENDITURES	2012 BUDGET	% Change
933,556	870,616	932,100	882,100	Personnel	830,000	-11.0%
23,224	10,711	11,950	11,950	Other Operating	11,400	-4.6%
-	-	-	-	Contracted services	-	-
377	-	1,300	1,300	Capital Outlay	-	-100.0%
957,157	881,327	945,350	895,350	<b>Total Expenditures</b>	<b>841,400</b>	<b>-11.0%</b>
13	12	12	12	<b>Authorized positions</b>	<b>12</b>	
				Lead Telecommunicators	3	
				Telecommunicators	9	

## BUDGET HIGHLIGHTS:

Personnel category decrease due to finalization of retiree incentive.

Capital outlay includes:

Telephone accessories	400
Office furnishings	400
Radio equipment replacement	500
Total capital outlay	<u>1,300</u>

## RESPONSIBILITIES:

- \* Promote the protection of persons and property through quality emergency public safety communication services.

## FIRE PROTECTION SERVICES

### HYDRANT RENTAL

2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	EXPENDITURES	2012 Budget	% Change
-	-	-	-	Personnel	-	-
1,643,008	1,684,428	1,764,644	1,663,828	Other Operating	1,658,230	-6.0%
-	-	-	-	Contracted services	-	-
-	-	-	-	Capital Outlay	-	-
1,643,008	1,684,428	1,764,644	1,663,828	<b>Total Expenditures</b>	<b>1,658,230</b>	<b>-6.0%</b>

#### BUDGET HIGHLIGHTS:

Hydrant rental is based on a calculation which details the number of hydrants and water mains according to historical records, increased by current additions and calculated based on a rate set by the Public Service Commission:

#### RESPONSIBILITIES:

- \* 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.

## PEST AND WEED CONTROL

2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	EXPENDITURES	2012 Budget	% Change
30,656	31,547	32,920	32,920	Personnel	32,030	-2.7%
-	-	-	-	Other Operating	-	-
6,195	5,800	5,000	5,000	Contracted services	5,000	0.0%
-	-	-	-	Capital Outlay	-	-
<b>36,851</b>	<b>37,347</b>	<b>37,920</b>	<b>37,920</b>	<b>Total Expenditures</b>	<b>37,030</b>	<b>-2.3%</b>

<b>Authorized positions</b>	<b>None</b>
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Budget reflects 20% of personnel costs from the Zoning and Building Inspection Department (770)

### **BUDGET HIGHLIGHTS:**

Personnel includes 20% of salaries and benefits for two zoning technicians.

Contractual services includes service to cut weeds when property owner does not. Services are then billed back to the property owner.

### **RESPONSIBILITIES:**

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

## EMERGENCY GOVERNMENT

2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	EXPENDITURES	2012 BUDGET	% Change
-	-	-	-	Personnel	-	-
2,491	6,066	6,500	6,500	Other Operating	<b>6,500</b>	0.0%
-	-	-	-	Contracted services	-	-
-	-	-	-	Capital Outlay	-	-
<b>2,491</b>	<b>6,066</b>	<b>6,500</b>	<b>6,500</b>	<b>Total Expenditures</b>	<b>6,500</b>	<b>0.0%</b>

**BUDGET HIGHLIGHTS:**

No changes from prior year budget.

This department includes repairs and maintenance of sirens.

**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 Deputy Director.

## OTHER PROTECTION SERVICES

2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	EXPENDITURES	2012 BUDGET	% Change
-	-	-	-	Personnel	-	-
16,231	30,724	27,250	27,250	Other Operating	<b>27,250</b>	0.0%
9,570	9,570	9,800	9,800	Contracted services	<b>9,570</b>	-2.3%
-	-	-	-	Capital Outlay	-	-
25,801	40,294	37,050	37,050	<b>Total Expenditures</b>	<b>36,820</b>	-0.6%

**BUDGET HIGHLIGHTS:**

Contractual services category includes HAWS contract.

Other Operating category includes \$10,000 estimate for recruitment of safety personnel, and \$17,250 for prisoner boarding.

**RESPONSIBILITIES:**

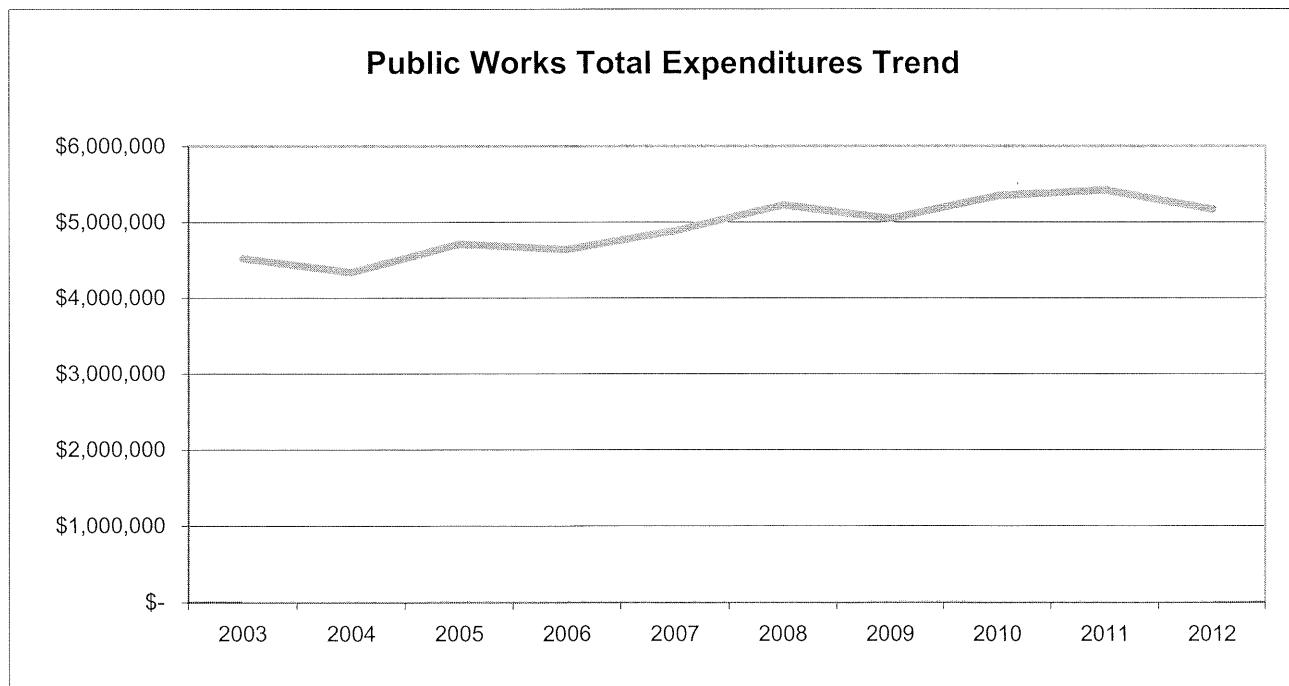
- \* Contractual Services contains the Waukesha County Animal Welfare Society (HAWS) impounding service charges for stray dogs and cats.
- \* Other operating expenditures includes Police and Fire Commission charges and Prisoner Board charges.
- \* The Police and Fire Commission is organized under Wisconsin 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

2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	EXPENDITURES	2012 BUDGET	% Change
3,289,782	3,298,218	3,596,627	3,537,627	Street Maintenance	3,406,079	-5.3%
429,674	401,995	459,750	437,003	Equipment Maintenance	459,790	0.0%
437,370	460,735	489,900	484,900	Municipal Building Maintenance	482,100	-1.6%
84,113	78,813	93,100	93,100	Municipal Garages	93,500	0.4%
787,670	748,231	765,200	723,050	Park & Forestry operations	707,690	-7.5%
15,451	17,919	18,600	51,732	Park Projects	19,100	2.7%
5,044,060	5,005,911	5,423,177	5,327,412	<b>Total Expenditures</b>	<b>5,168,259</b>	<b>-4.7%</b>

% of Sub-Total Expenditures	
% of 2009 Actual	20.11%
% of 2010 Actual	20.92%
% of 2011 Budget	21.28%
<b>% of 2012 Budget</b>	<b>20.37%</b>

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.



## STREETS MAINTENANCE

2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	EXPENDITURES	2012 BUDGET	% Change
1,942,312	1,874,551	2,052,900	1,918,900	Personnel	1,782,360	-13.2%
1,607,794	1,648,307	1,694,650	1,769,650	Other Operating	1,738,150	2.6%
-	-	-	-	Contracted services	-	N/A
98,297	139,533	184,077	184,077	Capital Outlay	220,569	19.8%
(358,621)	(364,173)	(335,000)	(335,000)	Transfer to Storm Water Ut.	(335,000)	0.0%
3,289,782	3,298,218	3,596,627	3,537,627	<b>Total Expenditures</b>	<b>3,406,079</b>	-5.3%
26	22	22	22	<b>Authorized positions</b>	<b>20</b>	

Director of Public Works (1)	1	45% here
Rural Street Superintendent	1	
Urban Street Superintendent	1	
Crew Leaders	2	
Equipment Operators	5	
Welder	1	
Truck Drivers	9	

(1) Remaining % charged to Engineering and Utilities.

### BUDGET HIGHLIGHTS:

Personnel category decrease is due to elimination of two positions.

The transfer to the Storm Water Utility represents actual time spent by Public Works employees on Storm Water projects and maintenance.

Major items included in the Other Operating Category:

Street and road repair	700,000
Gas and diesel fuel	215,000
Street/traffic signal power	440,000
Sand/salt/calcium chloride	225,000
Other	158,150
	<hr/>
Total other operating	1,738,150
	<hr/>

Capital Outlay category includes the following:

Revolving Capital Fund repayment due	180,569
Radio update and conversions	40,000
	<hr/>
	220,569

Equipment included in 2012 Revolving Capital Fund:

72" mower	18,000
	<hr/>

# STREET MAINTENANCE (CONTINUED)

## 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.
- \* Maintain, clean and repair Department of Public Works yards and parking lots.
- \* Record, issue, and maintain park permits register and schedules.

## EQUIPMENT MAINTENANCE

2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	EXPENDITURES	2012 BUDGET	% Change
234,750	238,543	278,650	274,003	Personnel	272,890	-2.1%
171,971	147,221	156,100	151,000	Other Operating	161,900	3.7%
21,383	15,508	25,000	12,000	Contracted services	25,000	0.0%
1,570	723	-	-	Capital Outlay	-	-
429,674	401,995	459,750	437,003	<b>Total Expenditures</b>	<b>459,790</b>	0.0%
4	4	4	4	<b>Authorized personnel</b>	<b>4</b>	
				Equipment Maint. Supervisor	1	
				Crew leader	1	
				Mechanic	2	
				(1) 37.5% of personnel costs for the Crew Leader are charged to the Police Dept. to more accurately reflect charges for squad car maintenance. 25% to utilities.		80% here

### BUDGET HIGHLIGHTS:

Decrease in personnel category due to pension expense reduction.

Contractual services includes provision for outside maintenance of small equipment.

Other operating category is summarized as follows:

Vehicle and equipment repair supplies	125,000
Plow blade repair/replacements	22,000
Other	14,900
<b>Total other operating</b>	<b>161,900</b>

### 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.

## MUNICIPAL BUILDING MAINTENANCE

2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	EXPENDITURES	2012 BUDGET	% Change
177,786	194,211	224,850	222,150	Personnel	196,850	-12.5%
251,347	240,002	247,750	247,750	Other Operating	251,750	1.6%
8,237	26,522	17,300	15,000	Contracted services	33,500	93.6%
-	-	-	-	Capital Outlay	-	-
437,370	460,735	489,900	484,900	<b>Total Expenditures</b>	<b>482,100</b>	-1.6%
5.5	4.5	4.5	4.5	<b>Authorized positions</b>	<b>4.5</b>	
				Building Maint Technician	1	60% here
				Printer/Maintenance Assistant	1	85% here
				Building Custodian full-time	0	62% here
				Building Custodians (5 PT)	2.5	60% here
				Temporary summer help	0.5	
				Note: Remaining percentages of employees charged to Library Building Maintenance.		

### **BUDGET HIGHLIGHTS:**

Personnel category decrease due to a retirement and pension expense reduction.

Other operating category includes:

	2011	2012
Electric, heat, water and sewer	199,500	197,000
Printing and departmental supplies	22,000	24,500
Repairs and maintenance to buildings and vehicles	15,000	20,000
Supplies and tools	10,750	10,000
Other	500	250
<b>Total other operating</b>	<b>247,750</b>	<b>251,750</b>

Contractual services includes \$8,000 for repainting exterior steel.

### **RESPONSIBILITIES:**

- \* To maintain, repair and keep in proper working order the following:
  - Heating, ventilating and air conditioning systems.
  - Plumbing, pipes and fixtures
  - Interior and exterior walls, roofs, floors, woodwork, cabinets, windows, doors & gutters.
  - Furniture and fixtures, fountains, steps, stoops and railings.
- \* Provide cleaning, sanitizing, recycling and trash removal daily for municipal buildings.
- \* Insure adequate stock of cleaning, sanitizing and paper supplies for all facilities.
- \* Move or modify furniture, partitions, shelving, etc. as required for municipal buildings.
- \* Print stationary, forms, documents and information materials.

## MUNICIPAL GARAGES

2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	EXPENDITURES	2012 BUDGET	% Change
-	-	-	-	Personnel	-	N/A
84,113	78,813	93,100	93,100	Other Operating	93,500	0.4%
-	-	-	-	Contracted services	-	N/A
-	-	-	-	Capital Outlay	-	N/A
84,113	78,813	93,100	93,100	<b>Total Expenditures</b>	<b>93,500</b>	<b>0.4%</b>

### Expenditures by Garage:

2009	2010	2011	2011	2012
52,516	42,475	54,400	54,400	Good Hope Garage
31,597	36,338	38,700	38,700	Water Street Garage

### BUDGET HIGHLIGHTS:

Other Operating category includes :

Utilities	79,700
General repairs and maintenance	11,000
Department supplies	2,800
	<u>93,500</u>

### RESPONSIBILITIES:

- \* To keep maintenance shops neat, orderly and in proper repair, and maintain landscape.
- \* Contains the costs of maintaining the Public Works buildings and machine sheds secure, including heating, lighting and water/sewer usage and telephone usage.
- \* The Good Hope Garage includes the Equipment Maintenance Department and equipment, and salt storage facilities.
- \* The Water Street and Neu garages contain the sign making shop, equipment and vehicle storage, salt storage shed, and sand storage facilities.

## PARKS AND FORESTRY OPERATIONS

2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	EXPENDITURES	2012 BUDGET	% Change
632,110	559,397	583,000	540,850	Personnel	478,340	-18.0%
138,492	154,869	142,200	142,200	Other Operating	156,350	10.0%
17,068	33,965	40,000	40,000	Contracted services	73,000	82.5%
-	-	-	-	Capital Outlay	-	-
787,670	748,231	765,200	723,050	<b>Total Expenditures</b>	<b>707,690</b>	-7.5%
4	6	6	6	<b>Authorized positions</b>	<b>5</b>	

Crew Leader	1
Truck Drivers	4
Temporary Summer Help	varies

### **BUDGET HIGHLIGHTS:**

Personnel category decrease is due to elimination of one position, pension expense reduction, and finalization of retiree incentive.

Key components of the other operating category are:

Materials/supplies, including gas and fuel	35,600
Repairs and maintenance	38,000
Utilities, lights/heat/water/sewer	62,000
Forestry materials and supplies	20,500
Training	250
<b>Total other operating</b>	<b>156,350</b>

Contractual services category includes outside repairs for lawn equipment and tree maintenance.

### **PARK RELATED RESPONSIBILITIES:**

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

**Recreational programs and activities are provided by Menomonee Falls School District.**

## PARKS & FORESTRY OPERATIONS

### **FORESTRY RELATED RESPONSIBILITIES:**

- \* Provide a complete Forestry management plan for the Village of Menomonee Falls, including
  - Tree planting
  - Tree pruning, including establishing a pruning schedule
  - Tree removal, including stump removal and site restoration
- \* 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

## PARK PROJECTS

2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2011 ESTIMATE	EXPENDITURES	2012 BUDGET	% Change
-	-	-	-	Personnel	-	-
15,451	17,919	18,600	51,732	Other Operating	19,100	2.7%
-	-	-	-	Contracted services	-	-
-	-	-	-	Capital Outlay	-	-
15,451	17,919	18,600	51,732	<b>Total Expenditures</b>	<b>19,100</b>	<b>2.7%</b>

### BUDGET HIGHLIGHTS:

General maintenance and supplies for parks.

### RESPONSIBILITIES:

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

Responsibilities include maintenance of the following:

- Village Park
- Rotary Park
- Willowood Park
- Mill Pond Park
- Lime Kiln
- Menomonee River Parkway
- Riverside Park
- Oakwood Park
- Old Falls
- Municipal Park
- Ball Diamonds
- Tennis Courts

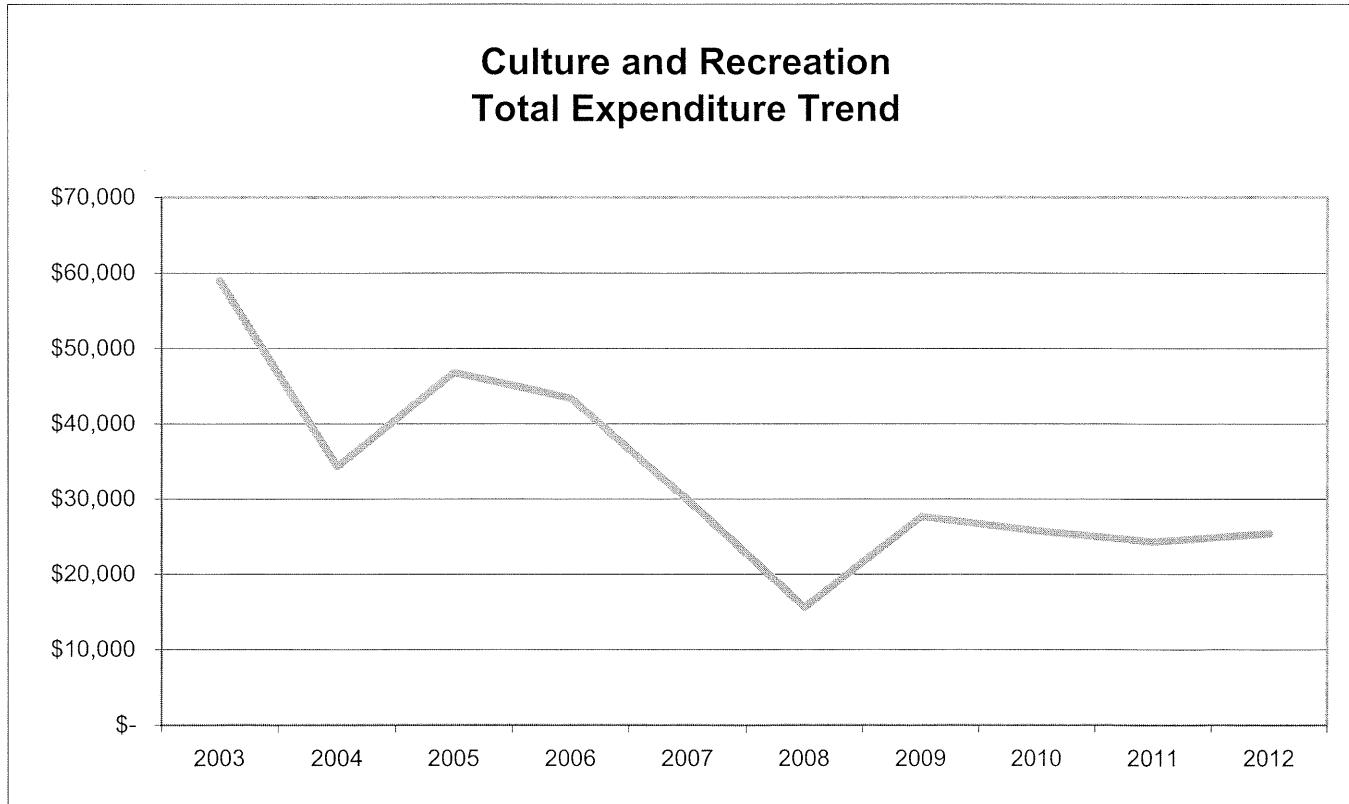
Improvements - Includes outlying or small areas:

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

## CULTURE, RECREATION AND EDUCATION

2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	EXPENDITURES	2012 BUDGET	% CHANGE
27,684	24,580	24,300	24,300	Historical Society and Museum	25,400	4.53%
27,684	24,580	24,300	24,300	<b>Total Expenditures</b>	<b>25,400</b>	4.53%

% of Sub-Total Expenditures	
% of 2009 Actual	0.11%
% of 2010 Actual	0.10%
% of 2011 Budget	0.10%
<b>% of 2012 Budget</b>	<b>0.10%</b>



## HISTORICAL SOCIETY AND MUSEUM

2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	EXPENDITURES	2012 BUDGET	% CHANGE
-	-	-	-	Personnel	-	-
27,684	24,580	24,300	24,300	Other Operating	<b>25,400</b>	4.5%
-	-	-	-	Contracted services	-	-
-	-	-	-	Capital Outlay	-	-
27,684	24,580	24,300	24,300	<b>Total Expenditures</b>	<b>25,400</b>	4.5%

### BUDGET HIGHLIGHTS:

Other Operating category includes:

Repairs and maintenance to buildings	10,000
Utilities	14,300
Total	<b>24,300</b>

### RESPONSIBILITIES:

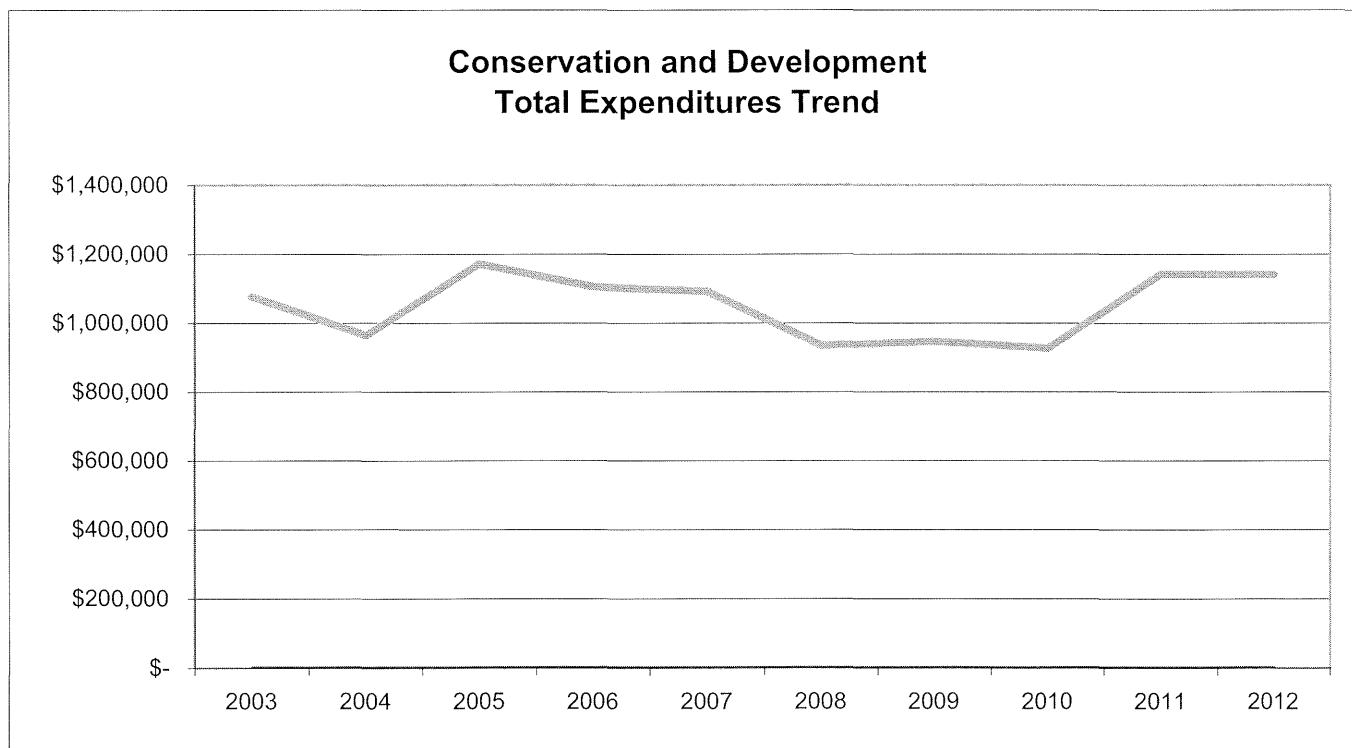
- \* Maintain buildings and grounds for the Old Falls Village, including the permit rental coordination, set-up and maintenance of the Publick House meeting room located at the southwest corner of Pilgrim and County Line Roads.
- \* This is coordinated within the Department of Public Works by the Parks Department staff.

## CONSERVATION AND DEVELOPMENT

2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	EXPENDITURES	2012 BUDGET	% Change
46,784	50,415	48,080	60,465	Community Development	50,550	5.14%
250,664	219,581	366,420	356,420	Engineering Services	358,250	-2.23%
403,104	388,859	430,350	427,460	Zoning and Building Inspections	427,375	-0.69%
247,334	267,959	298,450	297,950	Planning	288,240	-3.42%
947,886	926,814	1,143,300	1,142,295	<b>Total Expenditures</b>	<b>1,124,415</b>	-1.65%

% of Sub-Total Expenditures	
% of 2009 Actual	3.78%
% of 2010 Actual	3.87%
% of 2011 Budget	4.49%
<b>% of 2012 Budget</b>	<b>4.43%</b>

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.



# COMMUNITY DEVELOPMENT AUTHORITY (CDA)

2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	EXPENDITURES	2012 BUDGET	% CHANGE
25,576	32,343	26,630	36,465	Personnel	28,800	8.1%
21,208	18,072	21,450	24,000	Other Operating	21,750	1.4%
-	-	-	-	Contracted services	-	-
-	-	-	-	Capital Outlay	-	-
46,784	50,415	48,080	60,465	<b>Total Expenditures</b>	<b>50,550</b>	<b>5.1%</b>

<b>Authorized personnel</b>	<b>None</b>
15% of the Village Manager salary/benefits are charged here.	

## **BUDGET HIGHLIGHTS:**

Other Operating Category includes the following:

Marketing	4,000
Local tourism	650
Visitor/Tourism Bureau	15,000
Chamber of Commerce	1,500
Memberships and publications	300
<b>Total</b>	<b>21,450</b>

## **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.

## ENGINEERING SERVICES

2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	EXPENDITURES	2012 BUDGET	% CHANGE
722,590	689,066	707,650	697,650	Personnel	676,480	-4.4%
14,835	6,191	21,100	21,100	Other Operating	21,200	0.5%
5,162	19,227	5,000	5,000	Contracted services	20,000	300.0%
3,570	5,670	5,670	5,670	Capital Outlay	3,570	-37.0%
(302,749)	(328,064)	(290,000)	(290,000)	Less charged to developers & projects	(263,000)	-9.3%
(31,227)	(34,242)	(11,000)	(11,000)	Less charged to TIDs	(8,000)	-27.3%
(161,517)	(138,267)	(72,000)	(72,000)	Less charged to utilities	(92,000)	27.8%
250,664	219,581	366,420	356,420	<b>Total Expenditures</b>	<b>358,250</b>	-2.2%
11.5	11.5	9	9	<b>Authorized positions</b>	<b>9</b>	
				Director	1	50% here
				Senior Civil Engineer	1	
				Civil Engineer I	1	
				Inspection Project Coord	1	
				Engineering Technician II	1	
				Administrative Assistant III	1	
				Engineering Operations Coord	1	
				GIS Specialist	1	0% here
				Erosion Control Technician	1	0% here

### BUDGET HIGHLIGHTS:

Personnel category decrease due to finalization of retiree incentive and pension expense reduction.

Capital Outlay includes repayment to Revolving Capital Loan Fund. #4 of 7 3,570

2011 includes a change in the presentation of charges to developers. In prior years, engineering time spent on developer projects was recorded as revenue. Beginning in 2011, the chargeouts are shown as reductions of expenses. The prior years presented in this budget have been restated for comparison purposes.

### RESPONSIBILITIES:

To provide engineering support service to all other functions and departments of the Village.

To provide survey, drafting, and design work of public works projects.

Develop bid specifications for and administer award contracts for construction projects, including, but not limited to water and sewer extension (Village paid and developer reimbursed projects), street reconstruction and TID projects. Prepare special assessment reports and bills.

Administer annual capital projects such as sidewalk, road program, and curb & gutter.

Review of proposed construction contracts, and new developments and subdivisions.

Management and supervision of construction projects for above.

Administration and development of capital improvement/restoration grant in aid programs.

Preparation of annual infrastructure reports for other public agencies.

Provide staff support to Village Board and Planning Commission,

Provide Geographic Information (GIS) mapping and support to all Village Departments.

## ZONING AND BUILDING INSPECTIONS

2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	EXPENDITURES	2012 BUDGET	% CHANGE
206,199	198,021	212,650	209,760	Personnel	209,675	-1.40%
3,496	2,626	9,700	9,700	Other Operating	9,700	0.00%
193,409	188,212	208,000	208,000	Contracted services	208,000	0.00%
-	-	-	-	Capital Outlay	-	-
403,104	388,859	430,350	427,460	<b>Total Expenditures</b>	<b>427,375</b>	<b>-0.69%</b>

3.5	3	3	3	Authorized positions	3
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Administrative Assistant	1	
Zoning & Inspection Technician	2	
Summer Temporary help	NA	80% here

### BUDGET HIGHLIGHTS:

Personnel category reduction due to pension expense reduction.

Contractual Services includes the following:

Building Inspection contract	200,000
Weights and measures contract	8,000
<b>Total</b>	<b>208,000</b>

### 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.

## PLANNING

2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	EXPENDITURES	2012 BUDGET	% CHANGE
213,213	262,570	283,650	283,150	Personnel	273,440	-3.60%
11,567	5,389	14,800	14,800	Other Operating	14,800	0.00%
22,554	-	-	-	Contracted services	-	-
-	-	-	-	Capital Outlay	-	-
247,334	267,959	298,450	297,950	<b>Total Expenditures</b>	<b>288,240</b>	-3.42%

3	3	3	3	Authorized positions	3
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Director of Comm. Development	1	58% here
Planner/Econ Dev Specialist	1	
Clerk/Typist full-time	1	

### **BUDGET HIGHLIGHTS:**

Personnel category decrease due to finalization of retiree incentive and pension expense reduction.

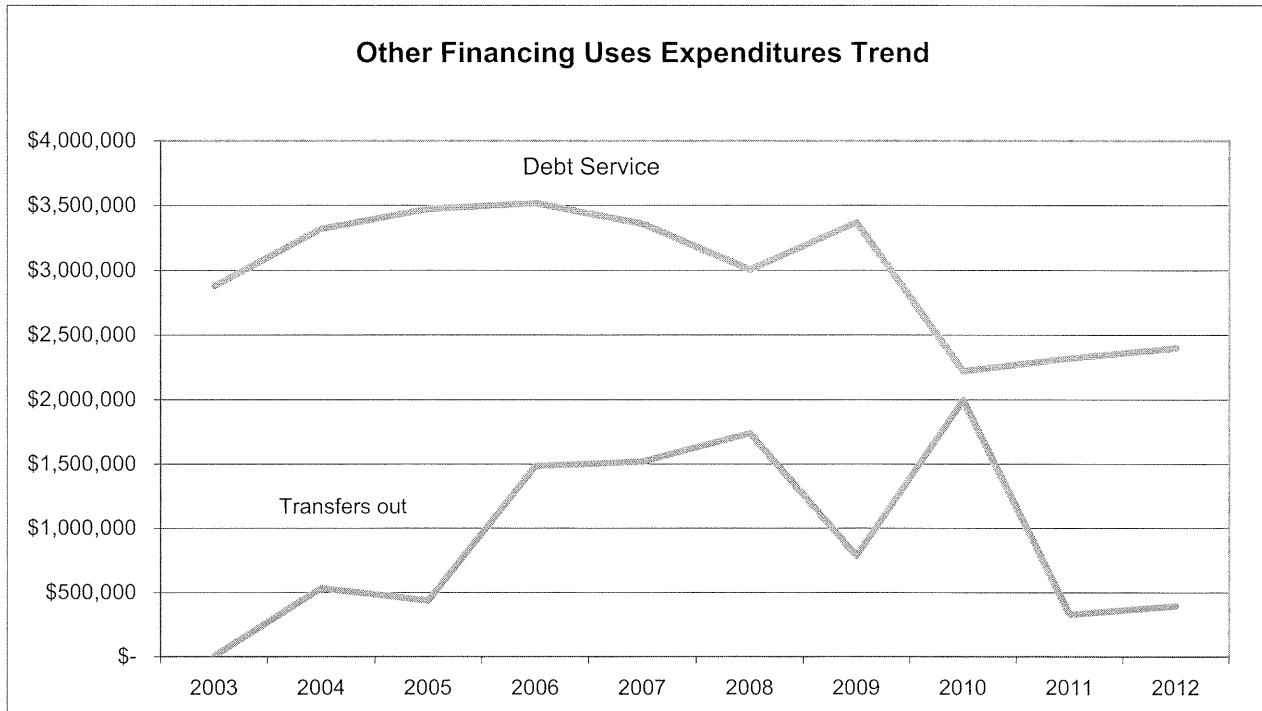
### **RESPONSIBILITIES:**

- \* The goal of the Department of Community Development is to administer the Municipal Code in a manner that encourages new development while protecting the interest of the public.
- \* The Planning Department is involved in the development and implementation of the comprehensive Village land use plan, special projects, public relations and presentations.
- \* Administration and collection of platting fees, which are used for parks and park acquisitions.
- \* Administration and creation of tax incremental finance districts.
- \* Administration of conditional use permits.
- \* Provide staff support to Planning Commission, Architectural Control Board, CDA, Village Board and various other supporting committees.
- \* Development of ordinances, preparation of various reports and gathering of information.
- \* Provide information and access to records to the public.

## OTHER FINANCING USES SUMMARY

2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	EXPENDITURES	2012 BUDGET	% Change
3,370,470	2,220,515	2,320,395	2,318,100	Debt Service	2,397,891	3.3%
784,867	1,995,662	329,000	329,000	Transfers to Other Funds	294,875	-10.4%
-	-	-	-	Contingency	-	NA
4,155,337	4,216,177	2,649,395	2,647,100	<b>Total Expenditures</b>		2,692,766
						1.6%

% of Sub-Total Expenditures	
% of 2009 Actual	16.56%
% of 2010 Actual	17.62%
% of 2011 Budget	10.40%
<b>% of 2012 Budget</b>	<b>10.62%</b>



Notes: Debt Service is a function of general debt outstanding. The large decrease in 2010 is the result of a final balloon payment on an older bond.

Transfers out appear erratic due to the unpredictable nature of transfers at year end. In 2010, for instance, we had a very good year, and transferred approximately \$1.7 million to the Municipal Facilities/Equipment Fund. Transfers such as these give the Village more flexibility when funding large equipment purchases in the future.

## DEBT SERVICE

2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	EXPENDITURES	2012 BUDGET	% Change
3,370,470	2,220,515	2,320,395	2,318,100	Principal and interest  <b>Total Expenditures</b>	2,397,891	3.33%
-	-	-	-		-	-
3,370,470	2,220,515	2,320,395	2,318,100		2,397,891	3.34%

### **BUDGET HIGHLIGHTS:**

Information regarding the Village's outstanding debt, and the principal and interest payments thereon, is presented in Chapter 5.

<b>SUMMARY OF OUTSTANDING DEBT:</b>  <b>By Funding Source:</b>	Actual	Estimated	<b>\$ Change</b>
	12/31/2010	12/31/2011	
General Obligation - Tax levy	13,556,700	16,207,400	2,650,700
General Obligation - Tipping fees	18,344,500	17,084,750	(1,259,750)
General Obligation - Special Assessments	2,195,116	1,775,750	(419,366)
General Obligation - TID Districts	42,505,000	47,223,122	4,718,122
General Obligation - Utilities	3,633,684	5,537,101	1,903,417
Total General Obligation debt	80,235,000	87,828,123	7,593,123
Water Utility Revenue Bonds	5,345,000	4,085,000	(1,260,000)
Sewer Utility Revenue Bonds	925,000	-	(925,000)
Clean Water Fund Loans - utility supported	2,478,293	2,242,934	(235,359)
Total Utility debt	8,748,293	6,327,934	(2,420,359)
TID #7 Municipal Revenue Obligation	5,100,000	5,100,000	-
TID #5 Municipal Revenue Obligation	3,100,000	2,997,580	(102,420)
TID #10 Municipal Revenue Obligation	-	2,500,000	2,500,000
TID #11 Municipal Revenue Obligation	-	500,000	500,000
Total long-term debt outstanding	97,183,293	105,253,637	5,070,344
 <b>Calculation of legal debt limit:</b>			
Equalized value, January 1	4,437,584,100	4,441,598,500	
Legal debt limit 5% of equalized value	221,879,205	222,079,925	
Total General Obligation debt	80,235,000	87,828,123	
Percentage of legal debt limit used	<b>36.16%</b>	<b>39.55%</b>	
60 % of legal debt limit	\$ 133,127,523	\$ 133,247,955	
Percentage of 60% of legal debt limit	<b>60.27%</b>	<b>65.91%</b>	

## TRANSFERS TO OTHER FUNDS

2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	EXPENDITURES	2012 BUDGET	% Change
218,804	150,000	150,000	150,000	Solid Waste Collection Fund	<b>150,000</b>	0.0%
-	-	84,000	84,000	TID #6 Main Street	<b>49,875</b>	100.0%
902,473	95,000	-	-	Capital Projects Fund	-	-
618,887	1,750,662	95,000	95,000	Municipal Facilities/Equip Fund	<b>95,000</b>	0.0%
-	-	-	-		-	-
<b>1,740,164</b>	<b>1,995,662</b>	<b>329,000</b>	<b>329,000</b>	<b>Total Expenditures</b>	<b>294,875</b>	<b>-10.4%</b>

### **BUDGET HIGHLIGHTS:**

The budgeted transfer to the Solid Waste Collection Fund in the amount of \$150,000 accounts for that portion of service costs not covered by fees and other revenues.

The transfer to TID #6 is the portion of hotel/motel tax revenue refundable to the developer. 37.5%

The transfer to the Municipal Facilities/Equipment Fund is the repayment for the loan related to the retirement of the unfunded pension liability with the State of Wisconsin.

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

# **2012 BUDGET**

## **SOLID WASTE COLLECTION**

### **Fund 215**

**Garbage and Recycling**

# Solid Waste Collection

2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	REVENUES	2012 BUDGET	% % CHANGE
1,096,287	1,186,437	1,184,250	1,189,036	Refuse collection fee	1,226,740	3.59%
122,996	109,100	95,000	70,536	Recycling State aids	70,000	-26.32%
	53,152	55,000	134,647	Recycling rebate	140,000	154.55%
-	2,400	-	2,150	Sales of recycling carts	-	NA
-	-	-	-	Recycling program revenue	-	NA
1,219,283	1,351,089	1,334,250	1,396,369	<b>Total revenues</b>	<b>1,436,740</b>	

2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	EXPENDITURES	2012 BUDGET	% % CHANGE
1,009,496	1,038,459	1,057,000	1,057,000	Garbage collection contract	1,155,700	9.34%
51,364	113,475	114,800	114,800	State generator fee	120,400	4.88%
3,037	8,573	5,500	5,500	Taxes - dumping	6,000	9.09%
251	484	500	500	Audit fee	500	0.00%
<b>1,064,148</b>	<b>1,160,991</b>	<b>1,177,800</b>	<b>1,177,800</b>	<b>Sub-total garbage collection</b>	<b>1,282,600</b>	
385,231	395,008	408,000	408,000	Recycling collection contract	440,600	7.99%
455	48	500	500	Recycling materials/supplies	500	0.00%
75,123	2,158	-	-	Recycling rebate charge	-	NA
6,781	13,296	12,000	12,000	Spring brush pick-up	10,000	-16.67%
4,931	5,225	7,000	7,000	Household hazardous materials	7,000	0.00%
3,239	2,057	3,500	3,500	Municipal hazardous waste	3,500	0.00%
9,930	5,301	6,000	6,000	General administrative expense	7,000	16.67%
2,340	2,523	2,800	2,800	Postage	3,000	7.14%
75	-	-	-	Grant expenditures	-	
<b>488,105</b>	<b>425,616</b>	<b>439,800</b>	<b>439,800</b>	<b>Sub-total recycling</b>	<b>471,600</b>	
1,552,253	1,586,607	1,617,600	1,617,600	<b>Total expenditures</b>	<b>1,754,200</b>	
(332,970)	(235,518)	(283,350)	(221,231)	<b>Net income (expense)</b>	<b>(317,460)</b>	
154,710	150,000	150,000	150,000	Transfer from General Fund	150,000	
178,260	94,470	18,660	18,660	Municipal Facilities interest	8,394	
-	-	97,036	105,407	Operating deficit makeup transfer	159,066	
-	8,952	(17,654)	52,836	<b>Net income (expense)</b>	-	
331	331	9,283	9,283	<b>Fund balance, beginning</b>	<b>62,119</b>	
331	9,283	(8,371)	62,119	<b>Fund balance, ending</b>	<b>62,119</b>	

## BUDGET NOTES:

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

The fee to be placed on the 2011 tax bill for 2012 purposes for each residential unit up to four units is as follows:

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

# **2012 BUDGET**

## **LIBRARY OPERATIONS & MAINTENANCE**

### **Funds 220 & 221**

**Combined Summary of Revenues and Expenditures**

**Library Operations Revenues and Expenditures**

**Library Operations - Authorized Positions**

**Library Building Maintenance**

# LIBRARY OPERATIONS & BUILDING MAINTENANCE (Combined)

## **SUMMARY:**

2009 ACTUAL	2010 ACTUAL	2011 BUDGET	REVENUES	2012 BUDGET	% Change
1,742,865	1,776,895	1,812,430	Real estate/personnel prop taxes	1,742,835	-3.84%
71,179	72,351	75,528	Other revenues	74,874	-0.87%
1,814,044	1,849,246	1,887,958	<b>Total Revenues</b>	1,817,709	-3.72%

2009 ACTUAL	2010 ACTUAL	2011 BUDGET	EXPENDITURES	2012 BUDGET	% Change
1,462,003	1,510,437	1,569,578	Operating expenditures	1,513,799	-3.55%
240,653	267,969	318,380	Building maintenance	303,910	-4.54%
-					
1,702,656	1,778,406	1,887,958	Total Expenditures	1,817,709	-3.72%

111,388	70,840	-	<b>Revenues less expenditures</b>	-	
773,567	884,955	955,795	Fund balance, beginning	<b>955,795</b>	
884,955	955,795	955,795	<b>Fund balance, ending</b>	<b>955,795</b>	

## **BUDGET HIGHLIGHTS:**

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.

# LIBRARY OPERATIONS

2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	REVENUES	2012 BUDGET	% Change
1,423,865	1,465,345	1,494,650	1,494,650	Property taxes	1,439,535	-3.69%
25,370	23,310	26,000	26,000	Fines and receipts	22,000	-15.38%
2,764	3,123	2,500	2,500	Copy machine revenues	2,500	0.00%
9,183	8,724	8,288	8,288	County supplement	7,874	-5.00%
3,979	4,995	4,500	4,500	Printer revenues	4,500	0.00%
525	756	600	600	Nonresident cards	600	0.00%
4,729	4,045	3,000	3,000	Used book sales - adult	4,500	50.00%
45	-	-	-	Used book sales - children	-	NA
473	476	450	450	Vending machine revenue	450	0.00%
17,211	22,953	27,090	27,090	Cross County Border reimbursements	29,940	100.00%
303	248	300	300	Amazon Referral funds	500	100.00%
5,193	2,678	2,000	2,000	Interest earnings	1,200	40.00%
250	284	200	200	Donations	200	NA
1,493,890	1,536,937	1,569,578	1,569,578	<b>Total revenues</b>	1,513,799	-3.55%

2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	EXPENDITURES	2012 BUDGET	% Change
1,117,960	1,121,397	1,183,400	1,183,400	Salaries/benefits	1,133,300	-4.23%
5,120	3,126	6,700	6,700	Training	6,200	-7.46%
35,272	33,605	40,700	40,700	Materials and supplies	40,664	-0.09%
202,535	204,510	209,400	209,400	Books and Periodicals	209,400	0.00%
13,382	13,323	16,800	16,800	Repairs/maintenance eq.	16,800	0.00%
7,986	7,380	8,500	8,500	Rentals	8,500	0.00%
18,444	31,455	29,563	29,563	Property and equipment	28,870	-2.34%
6,029	5,905	6,750	6,750	Utilities	6,750	0.00%
46,004	43,362	46,400	46,400	Contractual services	47,450	2.26%
2,406	14,509	9,000	9,000	Property insurance	9,000	0.00%
-	-	5,500	5,500	Contingency	-	NA
6,865	31,865	6,865	6,865	Transfers to other funds	6,865	0.00%
1,462,003	1,510,437	1,569,578	1,569,578	<b>Total expenditures</b>	1,513,799	-3.55%

31,887	26,500	-	-	<b>Revenues less expenditures</b>	-
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634,291	666,178	692,678	692,678	Fund balance, beginning	692,478
666,178	692,678	692,478	692,478	<b>Fund balance, ending</b>	692,278

# LIBRARY OPERATIONS

## AUTHORIZED POSITIONS:

2009 ACTUAL	2010 ACTUAL	2011 ESTIMATE	Revenues	2012 BUDGET
20.7	20.7	20.7	Authorized positions	20

### Full Time:

Director	1
Business Manager/Asst. Director	1
Information Technology Manager	1
Public Services Mngr/YA Librarian	1
Reference Librarian	1
Youth Librarian	1
Lead Workers	2
Library Assistants	3
Programmer	1

### Part Time FTEs:

Reference Assistants 5 Part time	2.5
Inter-library loan	0.5
Cataloguer	0.5
Library Aides	4.5

Note: 6% of three Financial Services and HR personnel salaries are charged to the Library. Services include payroll, accounts payable processing and general finance.

## RESPONSIBILITIES:

- To provide access to a collection of 147,000 items including books, magazines and other printed word materials (including large print books), and other non-printed materials such as books on cassette and CD, CDs, DVDs, and CD-ROMS.
- To provide a system to circulate the above materials both efficiently and economically to the public, including the homebound.
- To provide programs for children and adults to enhance the informational, educational, and cultural needs of the public.
- To provide up-to-date reference and information service in person and by telephone.
- To provide access to the Waukesha County Federated Library System (WCFLS) which offers access to rapid interlibrary loan and van delivery services, grants and other services.

## 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.

# LIBRARY BUILDING MAINTENANCE

2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	REVENUES	2012 BUDGET	% Change
319,000	311,550	317,780	317,780	Property taxes	303,300	-4.56%
1,154	759	600	600	Interest earnings	610	1.67%
320,154	312,309	318,380	318,380	<b>Total revenues</b>	303,910	-4.54%

2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	EXPENDITURES	2012 BUDGET	% Change
86,680	116,902	126,420	126,420	Salaries/benefits	124,360	-1.63%
3,559	4,017	7,250	7,250	Materials and supplies	6,250	-13.79%
17,098	14,799	15,000	15,000	Repairs/maintenance equipment	15,000	0.00%
-	-	500	500	Property and equipment	500	0.00%
123,592	124,488	131,500	131,500	Utilities	135,000	2.66%
9,724	7,763	15,950	15,950	Contractual services	22,800	42.95%
-	-	21,760	21,760	Transfer to Risk Management	-	-
240,653	267,969	318,380	318,380	<b>Total expenditures</b>	303,910	-4.54%

79,501	44,340	-	-	<b>Revenues less expenditures</b>	-
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139,276	218,777	263,117	263,117	<b>Fund balance, beginning</b>	263,117
218,777	263,117	263,117	263,117	<b>Fund balance, ending</b>	263,117

#### **RESPONSIBILITIES:**

Maintain, repair, and keep in proper working order the following:

Heating, ventilating and air conditioning systems.

Plumbing, pipes and fixtures.

Interior and exterior walls, roof, floors, woodwork, cabinets, windows, doors & gutters.

Provide cleaning, sanitizing, recycling and trash removal daily.

Print stationary, forms, documents and other information materials.

#### **PERSONNEL:**

Village building maintenance staff provides personnel to service the library. Full-time personnel allocations are based upon the following percentages:

Superintendent	32%
Building Maintenance technician	40%
Custodian I - only 1/4 year	38%
Printer	15%
Part-time staff	40%

#### **TRANSFER TO RISK MANAGEMENT:**

The Risk Management Fund accounts for liability insurances for the Village. The Village obtains favorable rates because it is a member of the Cities and Villages Mutual Insurance Company (CVMIC). The Risk Management Fund relies on transfers from other funds in order to maintain a healthy self-insurance reserve.  
(See Chapter 6 for more information on the Risk Management Fund.)

**2012 BUDGET**

**DEBT SERVICE FUND**

**Fund 500**

# **List of Contents**

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**Principal and Interest Summary**

# DEBT SERVICE FUND

This fund provides for the annual payment of principal, interest and bond expenses for the Village's general long-term debt.

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.

## **Bond issue types:**

<b>General obligation bonds and notes</b>	Commonly referred to as "full-faith and credit" bonds because they are based on the full-faith and credit pledge of a governmental unit to pay the debt. Under normal circumstances, the Village uses ten year maturities for general obligation bonds
<b>Bond anticipation notes (BANS)</b>	Temporary construction bond issues used most often in the case of Tax Incremental District construction. At the end of construction, when final costs are known, BANS are refinanced to long term bonds structured to coincide with the life of the TID district.
<b>Utility revenue bonds</b>	Long term bonds issued for the construction of utility assets, such as water mains, pumpstations, and wells. Debt service on these bonds is structured over a longer period to coincide with growth in utility customer base.
<b>Municipal Revenue Obligations (MRO's)</b>	Long term promissory notes issued in conjunction with a developer's agreement. The obligations are payable only from incremental revenues of the appropriate development, namely TIDs #5 and #7. MROs are not considered to be general obligation debt.

# DEBT SERVICE FUND

2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	REVENUES	2012 BUDGET	% Chg.
-	-	-	-	Accrued interest on bonds	-	
1,850,000	4,080,000	-	-	Proceeds from refunding notes	1,850,000	NA
<b>Transfers in from:</b>						
3,370,470	2,220,515	2,320,395	2,320,395	General Fund	2,397,891	3.34%
2,246,719	2,087,865	2,091,655	2,091,655	Municipal Facilities/Equipment	2,139,576	2.29%
634,133	601,451	611,795	611,795	Special Assessment Fund	548,493	-10.35%
-	40,150	-	-	Capital Projects Fund	-	NA
611,215	3,054,451	573,700	573,700	TID #2 Village Centre	587,544	2.41%
1,270,313	1,795,481	621,000	621,000	TID #4 Heritage Reserve	-	-100.00%
597,606	997,173	1,273,183	1,273,183	TID #5 Westbrook Corp Park	1,709,691	34.28%
53,750	57,450	1,109,736	930,722	TID #6 Main Street	786,499	-29.13%
	246,433	433,500	433,500	TID #7 First Park	459,830	6.07%
	600	1,119,575	1,119,575	TID #8 Richfield Way	1,817,544	NA
	-	-	-	TID #10 Kohl's/Eaton	78,628	NA
	-	-	-	TID #11 Wacker-Neussen	10,504	NA
10,634,206	15,181,569	10,154,539	9,975,525	<b>Total Revenues</b>	12,386,200	24.17%
2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	EXPENDITURES	2012 BUDGET	% Chg.
8,703	9,240	15,700	15,700	Bond Payment Expenses	16,500	5.10%
6,927	42,650		-	Arbitrage calculations/expense	-	NA
90,750	692,884	-	103,582	Bond Issuance Expenses	-	NA
(90,750)	(849,817)	-	(103,582)	Bond Premium	-	NA
8,027,416	12,688,416	6,360,836	6,360,836	Bond Principal payments	8,923,468	40.29%
2,594,234	2,413,763	3,778,003	3,778,003	Bond Interest payments	3,446,232	-8.78%
-	-	-	-	-	-	na
10,637,280	14,997,136	10,154,539	10,154,539	<b>Total Expenditures</b>	12,386,200	21.98%
(3,074)	184,433	-	(179,014)	<b>Net increase (decrease)</b>	-	
5,853	2,779	187,212	187,212	<b>Fund Balance, beginning</b>	8,198	
2,779	187,212	187,212	8,198	<b>Fund Balance, end of year</b>	8,198	

## 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 5.6 through 5.8.

During 2011, the Village issued the following debt:

- \$ 6,830,000 To finance the 2011 Capital Budget
- \$ 5,500,000 To finance projects in TIDs #6, #10, and #11.
- \$ 1,800,000 To finance projects in TID #8
- \$ 2,500,000 To finance projects in TID #10
- \$ 500,000 To finance projects in TID #11

# DEBT SERVICE FUND

## Debt Limit calculations

Under Wisconsin State Statute, 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-\$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.

<u>Debt Limit Calculation:</u>	ACTUAL 1/1/2010	ACTUAL 1/1/2011
General Obligation Debt	\$ 80,235,000	\$ 90,828,123

Statutory debt limit calculation:		
Full Equalized Value	4,437,584,100	4,441,598,500
Statutory limit %	5.00%	5.00%
Calculated debt limit	\$221,879,205	\$222,079,925
Total general obligation debt	80,235,000	90,828,123
Remaining allowable debt under State Statute limitation	141,644,205	131,251,802
Conservative amount - 60% of allowable limit	-	133,247,955
Remaining allowable debt capacity using conservative limit	(80,235,000)	42,419,832

Principal Outstanding by paying source:		ACTUAL 12/31/2010	ACTUAL 12/31/2011	\$ Change
General Obligation	Tax levy	13,556,700	16,207,400	2,650,700
General Obligation	Tipping fees	18,344,500	17,084,750	(1,259,750)
General Obligation	Special assessments	2,195,116	1,775,750	(419,366)
General Obligation	Tax Incremental Districts	42,505,000	50,223,122	7,718,122
General Obligation	Utility user charges	3,633,684	5,537,101	1,903,417
<b>Total General Obligation debt</b>		<b>\$ 80,235,000</b>	<b>\$ 90,828,123</b>	<b>\$ 10,593,123</b>
Water Utility Bonds	Utility user charges	5,345,000	4,085,000	(1,260,000)
Sewer Utility Bonds	Utility user charges	925,000	-	(925,000)
Clean Water Fund Loans	Utility user charges	2,478,293	2,242,934	(235,359)
<b>Total Utility Debt Outstanding</b>		<b>\$ 88,983,293</b>	<b>\$ 97,156,057</b>	<b>\$ 8,172,764</b>
Tax Incremental District Municipal Revenue Obligations		8,200,000	8,097,580	(102,420)
		<b>\$ 97,183,293</b>	<b>\$ 105,253,637</b>	<b>\$ 8,070,344</b>

Note: Tax Incremental District Municipal Obligations (MROs) are not general obligation debt. The MROs are payable only from tax increments and interest thereon. MROs are the result of specific agreements with developers.

## GENERAL OBLIGATION BONDS AND NOTES OUTSTANDING

### PROJECTED

Outstanding at 12/31/2011	Average Coupon Rate	Issue Amount	Final Maturity	First Callable	Issue Title	Purpose
7,350,000	4.92%	11,500,000	2021	3/1/12	2002 G.O. Bonds	To finance Municipal Facilities project
325,000	3.70%	2,345,000	2012	6/1/10	2002 G.O. Promissory Notes	To finance 2002 Capital Budget
9,625,000	4.41%	12,000,000	2022	5/1/13	2003 G.O. Bonds	To finance municipal facilities construction
1,050,000	3.56%	3,770,000	2013	6/1/11	2003 G.O. Notes	To finance 2003 Capital Budget
175,000	3.52%	1,000,000	2012	4/1/10	2003 G.O. Notes	To finance TID #5 projects
6,125,000	4.92%	7,225,000	2018	5/1/15	2004 Refunding Bonds	To refinance TID #5 BANS
600,000	3.60%	3,360,000	2014	9/1/2012	2004 G.O. Notes	To refinance 1997 notes and fund 2004 Capital Budget
2,000,000	3.89%	3,780,000	2015	6/1/2013	2005 G.O. Notes	To finance 2005 Capital Budget
1,500,000	4.21%	2,660,000	2016	6/1/2015	2006 G.O. Notes	To finance 2006 Capital Budget
1,375,000	4.32%	1,750,000	2017	6/1/2015	2007 G.O. Notes	To finance 2007 Capital Budget
3,075,000	4.10%	3,800,000	2018	6/1/2016	2008 G.O. Notes	To finance 2008 Capital Budget
3,075,000	3.52%	3,320,000	2019	5/1/2017	2009 G.O. Notes	To finance 2009 Capital Budget
1,850,000	2.30%	1,850,000	2012	No Call	2009 G.O. Notes	To refinance TID #5 BANS for three years
1,700,000	2.15%	2,800,000	2014	No Call	2010 G.O. Notes	To refinance TID #2 Debt
3,800,000	3.04%	3,955,000	2020	6/1/2018	2010 G.O. Notes	To finance 2010 Capital Budget
17,650,000	4.25%	17,650,000	2014		2010 G.O. Notes	To finance TID #6 Hotel construction
1,280,000	1.50%	1,280,000	0	No Call	2010 G.O. Notes	To refinance TID #6 BANS
11,050,000	3.05%	11,800,000	2019	No Call	2010 G.O. Notes	To finance TID #8 - remediation/construction
6,830,000	3.63%	6,830,000	2021	6/1/2019	2011 G.O. Notes	To finance 2011 Capital Budget
5,500,000	2.00%	5,500,000	2013	No Call	2011 G.O. Notes	To finance TIDs 6, 10, and 11 expenditures
1,800,000	2.03%	1,800,000	2019	No Call	2011 G.O. Notes	To finance TID 8 expenditures
<b>\$ 87,735,000</b>	<b>SUB-TOTAL General Obligation Bonds and Notes Outstanding</b>					

### MUNICIPAL REVENUE OBLIGATIONS OUTSTANDING

5,100,000	8.50%	5,100,000	2026	NA	Municipal Revenue Obligation	To finance TID #7 Developer Incentive
3,090,702	NA	3,100,000	2018	NA	Municipal Revenue Obligation	To finance TID #5 Developer Incentive
500,000	NA	500,000	2017	NA	Municipal Revenue Obligation	To finance TID #11 Developer Incentive
2,500,000	NA	2,500,000	2022	NA	Municipal Revenue Obligation	To finance TID #10 Developer Incentive
<b>\$ 11,190,702</b>	<b>SUB-TOTAL Municipal Revenue Obligations Outstanding</b>					

### PROPRIETARY BOND AND NOTES OUTSTANDING

Outstanding at 12/31/2010	Average Coupon Rate	Issue Amount	Final Maturity	First Callable	Issue Title	Purpose
180,932	3.19%	1,702,970	2013	No Call	1995 Clean Water Fund Loan	For sewerage treatment plant capacity in Sussex
306,198	3.21%	886,867	2016	No Call	1996 Clean Water Fund Loan	For sewerage treatment plant capacity in Brookfield
725,000	5.57%	1,425,000	2018	12/1/10	2000 Water Revenue Bonds	Finance 2000 Utility Capital Budget
118,246	2.97%	217,231	2020	No Call	2001 Sewer Clean Water Fund	Finance Northwest Interceptor - Brookfield
725,000	4.52%	6,485,000	2012	12/1/11	2001 Water Refunding	To defease the 1992 Water Revenue Bond
2,635,000	4.08%	5,280,000	2016	12/1/2015	2005 Water Revenue Bonds	Refinance 1996 bonds
1,637,559	2.55%	1,877,778	2027	No Call	1995 Clean Water Fund Loan	For sewerage treatment plant capacity in Sussex
<b>\$ 6,327,935</b>	<b>SUB-TOTAL Proprietary Bonds and Notes Outstanding</b>					
<b>\$ 105,253,637</b>	<b>Grand Total for all outstanding indebtedness</b>					

**VILLAGE OF MENOMONEE FALLS**  
**DEBT - PRINCIPAL ONLY - ALL FUNDS**

Year	General Fund	Municipal Facilities & Equipmt	Special Assessments Fund	TID #2	TID #5	TID #6	TID #7	TID #8	TID #10	TID #11	Water Utility	Sewer Utility	Storm Water Utility	Total
2012	1,804,800	1,359,750	483,866	550,000	3,223,722	-	26,330	1,475,000	-	-	1,580,000	313,412	280,494	11,097,374
2013	1,838,300	1,400,000	397,116	575,000	1,159,550	2,155,000	150,178	1,525,000	4,100,000	528,322	905,000	320,584	323,494	15,377,544
2014	1,836,800	1,400,000	249,616	575,000	1,217,748	17,650,000	174,631	1,525,000	300,000	159,968	925,000	233,154	287,494	26,534,411
2015	1,950,800	1,450,000	175,616	-	1,301,096	-	201,397	1,575,000	300,000	163,468	945,000	237,737	317,494	8,617,608
2016	1,849,800	1,525,000	146,616	-	1,359,611	-	230,677	1,600,000	301,500	167,036	630,000	242,451	347,495	8,400,186
2017	1,801,300	1,600,000	121,610	-	1,443,311	-	262,689	1,650,000	303,000	6,206	290,000	180,047	341,000	7,999,163
2018	1,707,300	1,675,000	105,610	-	1,535,664	-	297,670	1,700,000	304,500	-	295,000	182,880	371,000	8,174,624
2019	1,402,300	1,775,000	46,700	-	-	-	335,877	1,800,000	306,000	-	175,000	139,696	426,000	6,406,573
2020	1,231,000	1,850,000	34,000	-	-	-	397,591	-	307,600	-	185,000	137,677	205,000	4,347,868
2021	785,000	1,950,000	15,000	-	-	-	424,813	-	309,100	-	95,000	120,571	140,000	3,839,484
2022	-	1,100,000	-	-	-	-	474,616	-	68,300	-	-	108,260	-	1,751,176
2023	-	-	-	-	-	-	528,928	-	-	-	-	111,018	-	639,946
2024	-	-	-	-	-	-	588,135	-	-	-	-	113,845	-	701,980
2025	-	-	-	-	-	-	652,661	-	-	-	-	116,745	-	769,406
2026	-	-	-	-	-	-	353,807	-	-	-	-	119,719	-	473,526
2027	-	-	-	-	-	-	-	-	-	-	-	122,768	-	122,768
2028	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2029	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	16,207,400	17,084,750	1,775,750	1,700,000	11,240,702	19,805,000	5,100,000	12,850,000	6,600,000	1,025,000	6,025,000	2,800,564	3,039,471	105,253,637
Primary Revenue Source	General Property Taxes	Landfill Tipping Fees	Special Assessments	TID #2 Incremental Property Taxes	TID #5 Incremental Property Taxes	TID #6 Incremental Property Taxes	TID #7 Incremental Property Taxes	TID #4 & 8 Incremental Property Taxes	TID #10 Incremental Property Taxes	TID #11 Incremental Property Taxes	Water Utility User Charges	Sewer Utility User Charges	General Property Taxes	

**VILLAGE OF MENOMONEE FALLS**  
**DEBT - INTEREST ONLY - ALL FUNDS**

Year	General Fund	Municipal Facilities & Equipmt	Special Assessments Fund	TID #2	TID #5	TID #6	TID #7	TID #8	TID #10	TID #11	Water Utility	Sewer Utility	Storm Water Utility	Total
2012	586,791	777,026	60,427	36,844	335,469	785,999	433,500	342,044	78,128	10,004	250,202	77,399	101,160	3,874,993
2013	467,872	720,897	42,338	25,156	256,219	777,225	431,262	323,469	82,000	10,500	172,718	65,331	79,143	3,454,130
2014	402,904	660,006	30,343	12,938	218,594	750,125	418,497	292,969	-	-	136,046	57,002	70,391	3,049,815
2015	331,852	594,659	20,711	-	176,172	-	403,653	260,938	-	-	98,540	49,981	61,750	1,998,256
2016	263,118	526,094	14,424	-	130,047	-	386,534	221,312	-	-	61,977	42,654	52,110	1,698,270
2017	197,644	453,094	9,241	-	80,719	-	366,927	177,062	-	-	36,225	36,259	42,025	1,399,196
2018	138,188	375,453	5,074	-	27,547	-	344,598	124,688	-	-	24,263	30,930	31,229	1,101,970
2019	87,635	291,125	2,380	-	-	-	319,296	67,750	-	-	11,848	26,361	18,313	824,708
2020	45,394	200,075	1,045	-	-	-	290,747	-	-	-	6,102	22,653	7,849	573,865
2021	12,756	104,200	244	-	-	-	256,952	-	-	-	1,544	19,222	2,275	397,193
2022	-	27,500	-	-	-	-	220,843	-	-	-	-	16,256	-	264,599
2023	-	-	-	-	-	-	180,500	-	-	-	-	13,463	-	193,963
2024	-	-	-	-	-	-	135,541	-	-	-	-	10,599	-	146,140
2025	-	-	-	-	-	-	85,550	-	-	-	-	7,663	-	93,213
2026	-	-	-	-	-	-	30,074	-	-	-	-	4,652	-	34,726
2027	-	-	-	-	-	-	-	-	-	-	-	1,563	-	1,563
2028	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	2,534,154	4,730,129	186,227	74,938	1,224,767	2,313,349	4,304,474	1,810,232	160,128	20,504	799,465	481,988	466,245	19,106,600
Primary Revenue Source	General Property Taxes	Landfill Tipping Fees	Special Assessments	TID #2 Incremental Property Taxes	TID #5 Incremental Property Taxes	TID #6 Incremental Property Taxes	TID #7 Incremental Property Taxes	TID #4 & 8 Incremental Property Taxes	TID #4 & 8 Incremental Property Taxes	TID #4 & 8 Incremental Property Taxes	Water Utility User Charges	Sewer Utility User Charges	General Property Taxes	

**VILLAGE OF MENOMONEE FALLS**  
**DEBT - PRINCIPAL AND INTEREST - ALL FUNDS**

Year	General Fund	Municipal Facilities Fund	Special Assessments Fund	TID #2	TID #5	TID #6	TID #7	TID #8	TID #10	TID #11	Water Utility	Sewer Utility	Storm Water Utility	Total
2012	2,391,591	2,136,776	544,293	586,844	3,559,191	785,999	459,830	1,817,044	78,128	10,004	1,830,202	390,811	381,654	14,972,367
2013	2,306,172	2,120,897	439,454	600,156	1,415,769	2,932,225	581,440	1,848,469	4,182,000	538,822	1,077,718	385,915	402,637	18,831,674
2014	2,239,704	2,060,006	279,959	587,938	1,436,342	18,400,125	593,128	1,817,969	300,000	159,968	1,061,046	290,156	357,885	29,584,226
2015	2,282,652	2,044,659	196,327	-	1,477,268	-	605,050	1,835,938	300,000	163,468	1,043,540	287,718	379,244	10,615,864
2016	2,112,918	2,051,094	161,040	-	1,489,658	-	617,211	1,821,312	301,500	167,036	691,977	285,105	399,605	10,098,456
2017	1,998,944	2,053,094	130,851	-	1,524,030	-	629,616	1,827,062	303,000	6,206	326,225	216,306	383,025	9,398,359
2018	1,845,488	2,050,453	110,684	-	1,563,211	-	642,268	1,824,688	304,500	-	319,263	213,810	402,229	9,276,594
2019	1,489,935	2,066,125	49,080	-	-	-	655,173	1,867,750	306,000	-	186,848	166,057	444,313	7,231,281
2020	1,276,394	2,050,075	35,045	-	-	-	688,338	-	307,600	-	191,102	160,330	212,849	4,921,733
2021	797,756	2,054,200	15,244	-	-	-	681,765	-	309,100	-	96,544	139,793	142,275	4,236,677
2022	-	1,127,500	-	-	-	-	695,459	-	68,300	-	-	124,516	-	2,015,775
2023	-	-	-	-	-	-	709,428	-	-	-	-	124,481	-	833,909
2024	-	-	-	-	-	-	723,676	-	-	-	-	124,444	-	848,120
2025	-	-	-	-	-	-	738,211	-	-	-	-	124,408	-	862,619
2026	-	-	-	-	-	-	383,881	-	-	-	-	124,371	-	508,252
2027	-	-	-	-	-	-	-	-	-	-	-	124,331	-	124,331
2028	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	18,741,554	21,814,879	1,961,977	1,774,938	12,465,469	22,118,349	9,404,474	14,660,232	6,760,128	1,045,504	6,824,465	3,282,552	3,505,716	124,360,237
Primary Revenue Source	General Property Taxes	Landfill Tipping Fees	Special Assessments	TID #2 Incremental Property Taxes	TID #5 Incremental Property Taxes	TID #6 Incremental Property Taxes	TID #7 Incremental Property Taxes	TID #4 & 8 Incremental Property Taxes	TID #4 & 8 Incremental Property Taxes	TID #4 & 8 Incremental Property Taxes	Water Utility	Sewer Utility	General Property Taxes	

**2012 Budget**

**MUNICIPAL FACILITIES  
AND EQUIPMENT FUND**

**Fund 605**

# MUNICIPAL FACILITIES & EQUIPMENT FUND

BUDGETS RESTATED FOR 2009, 2010, AND 2011

2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE	REVENUES:	2012 BUDGET
2,653,971	2,492,401	2,660,000	2,820,000	Landfill tipping fees	2,800,000
-	42,150	-	207,900	Intergovernmental aids	133,488
-	-	-	30,000	Sale of Village property at auction	30,000
-	-	-	23,367	Contractor reimbursement	-
18,660	6,048	7,000	1,000	Interest earnings	1,000
	2,346		-	Interest on advance to government	-
1,950	1,950	1,950	2,800	Rental income	2,000
<b>2,674,581</b>	<b>2,544,895</b>	<b>2,668,950</b>	<b>3,085,067</b>	<b>Total Income</b>	<b>2,966,488</b>

## EXPENDITURES:

80,757	198,953	98,900	421,889	Admin Expenditures	-
134,728	419,088	142,000	501,817	General government	-
410,441	943,039	521,000	413,776	Public Safety	210,320
47,517	771,915	-	(18,935)	Public Works	18,000
-	101,972	-	-	Culture & Recreation	-
<b>673,443</b>	<b>2,434,967</b>	<b>761,900</b>	<b>1,322,843</b>	<b>Total Expenditures</b>	<b>228,320</b>
2,001,138	109,928	1,907,050	1,762,224	<b>Net increase (decrease)</b>	<b>2,738,168</b>
				<b>TRANSFERS IN (OUT):</b>	
250,000	-	-	-	From Capital Projects Fund	
400,000	1,750,662	-	-	General Fd operations transfer	-
130,445	217,095	281,126	274,281	Gen Fd equipment loan repayments	287,947
			(107,300)	To Park Projects in Cap Proj	
	(94,470)	(18,660)	(18,660)	To Solid Waste Collection Fund	(8,394)
(2,424,979)	(2,087,865)	(2,091,655)	(2,091,655)	Transfer to Debt Service Fund	(2,139,576)
356,604	(104,650)	77,861	(181,110)	<b>Net increase (decrease)</b>	<b>878,145</b>
6,156,412	6,513,016	6,408,366	6,408,366	Fund Balance, beginning of year	6,227,256
6,513,016	6,408,366	6,486,227	6,227,256	<b>Fund Balance, end of year</b>	<b>7,105,401</b>

## BUDGET DETAIL:

The Revolving Capital Loan Fund and the Municipal Facilities Fund were merged 12-31-10.

Intergovernmental aid revenue includes the following:

Reimbursement from FEMA for purchase of power cots and safety chairs - Fire Dept	57,888
Reimbursement from FEMA for fire safety training class fees - Fire Dept	75,600
	<b>\$ 133,488</b>

The 2012 Budget provides for the purchase of the following:

Fire Dept	Defibrillator Monitor	24,000
Fire Dept	Protective clothing lockers	3,500
Fire Dept	Inflatable Rescue boat	4,500
Fire Dept	Grant Match - Power cots and stair chairs	64,320
Fire Dept	Grant expense for Fire Safety Training classes	84,000
Fire Dept	Foam system - Tender Engine 2763	30,000
Public Works	72" mower	18,000
	Total major equipment	<b>\$228,320</b>

**2012 BUDGET**

**RISK MANAGEMENT**

**Fund 700**

# VILLAGE OF MENOMONEE FALLS, WISCONSIN

## RISK MANAGEMENT FUND

2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 Estimated		2012 Budget	% Chg.
<b>REVENUES:</b>						
4,818	1,857	2,500	1,000	Investment earnings	<b>1,000</b>	-60.00%
22,407	34,403	25,000	25,000	Dividend on CVMIC investment	<b>25,000</b>	0.00%
-	4,061	-	5,000	Refunds	<b>5,000</b>	
-	-	50,000	50,000	Transfer from General Fund	-	NA
		6,500	6,500	Transfer from the Library	-	
		21,760	21,760	Transfer from the Library Bld Maint.	-	NA
-	-	16,009	16,009	Transfer from Water Utility	-	NA
		3,036	3,036	Transfer from Sewer Utility	-	NA
27,225	40,321	124,805	125,269	<b>Total operating revenues</b>	<b>31,000</b>	-75.16%
<b>EXPENSES:</b>						
(146,564)	39,073	15,000	15,000	Incurred but not reported claims	<b>15,000</b>	0.00%
83,908	57,334	96,000	96,000	CVMIC insurance premiums	<b>74,632</b>	-22.26%
42,413	20,717	25,000	25,000	Claims settled	<b>15,000</b>	-40.00%
14,242	12,864	10,400	10,400	Deductibles	<b>12,000</b>	15.38%
-	8,000	-	-	Consulting services - GASB 45	<b>8,000</b>	NA
586	510	600	600	Audit fee	<b>600</b>	0.00%
(5,415)	138,498	147,000	147,000	<b>Total operating expenses</b>	<b>125,232</b>	-14.81%
32,640	(98,177)	(22,195)	(21,731)	<b>NET INCOME (LOSS)</b>	<b>(94,232)</b>	324.56%
891,482	924,122	825,945	825,945	Net assets, beginning of year	<b>804,214</b>	
924,122	825,945	803,750	804,214	Net assets, end of year	<b>709,982</b>	

### General Information:

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

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

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

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

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

**2012 BUDGET**

**WATER UTILITY**

**Fund 720**

# WATER UTILITY

2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE		2012 BUDGET	% Chg.
<b>OPERATING REVENUES:</b>						
4,184,386	4,117,945	4,528,830	4,528,830	Charges to customers for services	4,071,200	-10.10%
169,199	180,900	172,000	172,000	Private Fire Protection	174,100	1.22%
1,643,008	1,684,428	1,681,000	1,681,000	Hydrant Rental charged to Village	1,658,233	-1.35%
158,039	161,174	178,100	178,100	Tower leases	186,240	4.57%
6,154,632	6,144,447	6,559,930	6,559,930	Subtotal operating revenues	6,089,773	-7.17%
<b>OPERATING EXPENSES:</b>						
1,305,751	1,296,485	1,360,300	1,360,300	Source of Supply	1,470,000	8.06%
469,711	528,160	530,410	530,410	Pumping	548,400	3.39%
69,336	68,751	81,110	81,110	Water Treatment	86,900	7.14%
329,241	307,929	513,300	513,300	Transmission & Distribution	453,250	-11.70%
81,602	87,013	89,400	89,400	Billing & collections	79,200	-11.41%
1,095,475	1,098,053	1,097,215	1,097,215	Administration & General	1,015,250	-7.47%
1,485,508	1,472,028	1,548,000	1,548,000	Depreciation	1,531,000	-1.10%
1,110,169	1,200,836	1,188,600	1,188,600	Real Estate Taxes	1,205,000	1.38%
5,946,793	6,059,255	6,408,335	6,408,335	Subtotal operating expenses	6,389,000	-0.30%
207,839	85,192	151,595	151,595	<b>NET OPERATING INCOME</b>	<b>(299,227)</b>	-297.39%
<b>NON-OPERATING ITEMS:</b>						
35,488	16,310	16,500	16,500	Interest earnings	16,500	0.00%
205,948	165,950	60,000	60,000	Impact Fees	170,000	183.33%
-	8,199	1,250	1,250	Sale of meters - Lannon	1,250	NA
912	6,724	1,000	1,000	Sale of pipe, fittings etc.	1,000	0.00%
		6,800	6,800	Sale of scrap metal	9,000	NA
-	446	-	-	Gain on sale of property	-	NA
				Miscellaneous revenue	2,000	NA
		-	-	Special Assessments collected	-	NA
(365,858)	(325,774)	(260,300)	(260,300)	Interest expense on long-term debt	(250,202)	-3.88%
(76,825)	(88,229)	(76,940)	(76,940)	Other fiscal charges	(77,282)	0.44%
(200,335)	(216,374)	(251,690)	(251,690)	Net non-operating items	(127,734)	-49.25%
81,709	664,843	200,000	200,000	<b>DEVELOPER CONTRIBUTIONS</b>	200,000	0.00%
89,213	533,661	99,905	99,905	<b>NET INCOME</b>	<b>(226,961)</b>	-327.18%
54,141,436	54,230,649	54,764,310	54,764,310	<b>Net Assets, beginning of year</b>	54,864,215	0.18%
54,230,649	54,764,310	54,864,215	54,864,215	<b>Net Assets, end of year</b>	54,637,254	-0.41%

## NET ASSETS BY TYPE:

Estimated						
2009	2010	2011	2012		2012	
48,553,769	48,918,225	48,980,225	48,980,225	Capital Assets, net of related debt	49,229,225	0.51%
3,350,786	3,522,937	3,703,553	3,703,553	Restricted	527,735	-85.75%
2,326,094	2,323,148	2,180,437	2,180,437	Unrestricted	4,880,294	123.82%
<b>54,230,649</b>	<b>54,764,310</b>	<b>54,864,215</b>	<b>54,864,215</b>	<b>Total Net Assets</b>	<b>54,637,254</b>	<b>-0.41%</b>

# WATER UTILITY

2006 ACTUAL	2007 ACTUAL	2008 BUDGET	2008 Estimate		2009 BUDGET
15.5	16.5	16.5	16.5	<b>TOTAL AUTHORIZED POSITIONS</b>	<b>15.0</b>
				Superintendent	1
				Crew Leader	1
				Equipment Operator	3
				Construction & Maintenance	7
				Maintenance Electrician	1
				Utility Billing Clerk (full-time) 50%	1
				Utility Billing Clerk (30 hrs per week) 50%	1
				NOTE: Salaries and benefits for General Administrative functions are charged to the Utility via allocation percentages. They include Administration, Finance, Personnel, Planning and managerial oversite by the Director of Utilities.	

## **MISSION:**

To provide a sufficient supply of quality well water with adequate water pressure to all customers under varying seasonal demands.

To provide adequate water reserve capacity for fire fighting needs.

## **RESPONSIBILITIES:**

To insure that the computer supervisory control system provides instant information and constant data at critical points in the system, is fully operational and notifies staff of emergencies in the system.

To maintain well pump houses and pumping equipment.

To maintain, repair and clean underground reservoirs and water towers.

To operate utility in accordance with DNR and PSC rules and regulations.

To maintain and repair water mains, valves, hydrants, and meters.

To read, install, maintain and test meters and remote reading systems.

To install hydrants and valves.

To take water samples and appropriately test.

To locate and adjust valve boxes to proper grade prior to road construction.

To locate and mark water infrastructure prior to underground construction.

To clean out valve boxes.

To determine responsibility for service leaks.

To send out bills and collect payments from utility customers.

To administer private well abandonment and permitting program.

## **COMPLIANCE WITH PSC RULES**

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

## **INFRASTRUCTURE:**

215 miles of water mains.

2,675 hydrants.

7 wells ranging from 58 feet to 1,750 feet in depth.

5 reservoirs with capacities ranging from 720,000 to 1,300,000 gallons.

3 elevated tanks with capacities ranging from 250,000 to 1,000,000 gallons.

1 standpipe with a capacity of 1,000,000 gallons.

15,124 meters

**2012 BUDGET**

**SEWER UTILITY**

**Fund 730**

# SEWER UTILITY

2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 ESTIMATE		2012 BUDGET	% Chg.
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**OPERATING REVENUES:**

2,619,340	2,547,449	1,923,925	1,923,925	VMF-Operations & Maintenance	2,338,000	21.52%
1,817,750	1,806,097	1,870,825	1,870,825	Sewage Treatment - User Charge	1,651,000	-11.75%
4,247,043	4,157,683	4,550,719	4,550,719	Sewage Treatment - Capital Charge	3,806,000	-16.36%
88,197	115,198	82,400	82,400	Penalties	98,800	19.90%
16,923	26,112	15,450	15,450	Lannon Charge for service	20,000	29.45%
8,789,253	8,652,539	8,443,319	8,443,319	Subtotal operating revenues	7,913,800	-6.27%

**OPERATING EXPENSES:**

1,506,750	1,610,226	1,184,995	1,184,995	VMF-Operations & Maintenance	1,628,977	37.47%
1,743,718	1,842,260	1,870,825	1,870,825	Sewage Treatment - User Charge	1,820,000	-2.72%
4,352,766	4,263,981	4,946,871	4,946,871	Sewage Treatment - Capital Charge	5,056,641	2.22%
1,253,168	1,351,740	1,340,200	1,340,200	Depreciation	1,491,000	11.25%
8,856,402	9,068,207	9,342,891	9,342,891	Subtotal operating expenses	9,996,618	7.00%
(67,149)	(415,668)	(899,572)	(899,572)	<b>NET OPERATING INCOME (LOSS)</b>	<b>(2,082,818)</b>	131.53%

**NON-OPERATING ITEMS:**

84,312	21,577	49,500	49,500	Interest earnings	21,800	-55.96%
6,388	-	-	-	Interest earned on loan to municipality	-	NA
300,000	300,000	300,000	300,000	Interceptor Sewer tax	300,000	0.00%
199,833	153,757	100,000	100,000	Impact fees	160,000	60.00%
-	2,400	-	-	Other revenues	23,800	NA
-	-	-	-	Labor and material sales	-	NA
147	4,232	-	-	Gain on sale of property	-	NA
-	(2,400)	-	-	Other expense	-	NA
(273,974)	(139,395)	(127,702)	(127,702)	Interest on long-term debt	(77,398)	-39.39%
(504,829)	-	-	-	Non-cash loss on defeasance of debt	-	
(135,428)	(3,513)	(3,941)	(3,941)	Other fiscal charges	(3,941)	0.00%
(323,551)	336,658	317,857	317,857	<b>Subtotal non operating items</b>	<b>424,261</b>	33.48%
78,696	827,603	-	-	Contributions by developers	182,000	
-	-	-	-	Contributions by municipality	-	
(312,004)	748,593	(581,715)	(581,715)	<b>NET INCOME</b>	<b>(1,476,557)</b>	153.83%

66,743,110	66,431,106	67,179,699	67,179,699	<b>NET ASSETS, BEGINNING OF YEAR</b>	66,597,984	-0.87%
66,431,106	67,179,699	66,597,984	66,597,984	<b>NET ASSETS, END OF YEAR</b>	65,121,427	-2.22%

Audited      Audited

**NET ASSETS BY TYPE:**

50,598,798	51,672,596	50,713,844	50,713,844	Capital assets, net of related debt	49,818,256	-1.77%
9,717,024	6,496,808	6,572,047	6,572,047	Restricted	9,706,495	47.69%
6,115,284	9,010,295	9,312,093	9,312,093	Unrestricted	5,596,676	-39.90%
66,431,106	67,179,699	66,597,984	66,597,984	<b>TOTAL NET ASSETS</b>	<b>65,121,427</b>	

# SEWER UTILITY

2008 ACTUAL	2009 ACTUAL	2010 BUDGET	2010 ESTIMATE	2011 BUDGET
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## AUTHORIZED PERSONNEL:

5	5	4	4	TOTAL AUTHORIZED POSITIONS	4
				Crew Leader	1
				Construction & Maintenance	3

NOTE: Other salaries are allocated from the General Fund for administrative functions.

## BUDGET HIGHLIGHTS:

Sanitary sewer relining project - annual rehabilitation \$ 200,000

## 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.

## RESPONSIBILITIES:

- Operation of 208 miles of sanitary mains, ranging from 4" to 60" and 8 lift stations.
- Emergency response services to sewer backups. To maintain and repair all sanitary sewers and manholes.
- To clear sewer backups and cut roots in sewers.
- To jet-clean sewer lines and vacuum clean manholes.
- To locate and adjust manholes to proper grade before road construction.
- To televise sewers to locate defects in underground sanitary sewer mains.
- To maintain and repair department equipment.
- To maintain building and grounds.
- To maintain and repair emergency portable pumps for relieving surcharged (flooded) sewer systems.
- To maintain and repair sanitary sewer lift stations.
- To maintain and repair plumbing systems for all Village buildings.
- To remove surcharging in the sewer system.

## SEWAGE TREATMENT FACILITY -- CAPITAL CHARGES:

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

1. Milwaukee Metropolitan Sewage 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) of their facility.

Village of Menomonee Falls also purchases flow capacity for the interceptor sewers owned by the Villages of Sussex and Lannon, in addition to the City of Brookfield.

## SEWAGE TREATMENT -- USER CHARGES:

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

**2012 BUDGET**

**STORM WATER UTILITY**

**Fund 740**

# STORM WATER MANAGEMENT UTILITY

2009 ACTUAL	2010 ACTUAL	2011 BUDGET	2011 Estimated		2012 * Budget	% Chg.
				<b>OPERATING REVENUES</b>		
895,085	912,990	931,250	931,250	RE/Personal property taxes	931,250	0.0%
32,414	30,346	25,000	25,000	Erosion control permits	25,000	0.0%
21	-	100	100	Recording fees	100	0.0%
1,400	3,250	1,400	2,200	Storm Water permit fees	5,000	127.3%
9,460	9,300	11,000	4,000	Rain barrel revenue	2,500	-37.5%
4,150	2,051	6,000	6,200	Storm Water conference	3,000	-51.6%
76	11,258	11,000	9,617	Tree seedlings sale	7,500	-22.0%
	19	-	520	River Clean up revenues	500	-3.8%
	1,000	-	-	Storm Water education	-	NA
942,606	970,214	985,750	978,887	<b>Total operating revenues</b>	974,850	-1.1%

## OPERATING EXPENSES:

313,044	279,213	232,900	232,900	Salaries/Benefits	236,850	1.7%
130	1,925	2,200	2,200	Training	1,500	-31.8%
394,361	364,173	312,600	312,600	Wage/Benefit Transfers - DPW	265,500	-15.1%
21,670	39,209	32,450	32,450	Project supplies & materials	72,850	124.5%
247	-	1,500	1,500	Repairs/maintenance equipment	1,000	-33.3%
-	-	500	500	Computer software	500	0.0%
5,000	5,000	5,000	5,000	Discharge permit	5,000	0.0%
2,866	3,580	9,750	9,750	Diggers Hot Line	10,275	5.4%
447	523	250	250	Cellular data service	600	140.0%
24,643	19,626	24,140	24,140	Contractual services	14,640	-39.4%
511,926	513,060	546,000	546,000	Depreciation	555,000	1.6%
1,274,334	1,226,309	1,167,290	1,167,290	<b>Total operating expenses</b>	1,163,715	-0.3%
(331,728)	(256,095)	(181,540)	(188,403)	<b>NET OPERATING LOSS</b>	(188,865)	4.0%

## NON-OPERATING ITEMS:

4,874	3,653	3,000	2,200	Investment earnings	2,000	-33.3%
(355)	(166)	(400)	(400)	Bond expenses	(300)	-25.0%
(667)	-		-	Arbitrage calculation		
-	-	-	-	Loss on disposal of assets	-	
(42,920)	(60,664)	(72,938)	(72,938)	Interest expense on debt	(101,200)	38.7%
(31,048)	(27,349)	(24,000)	(24,000)	Interest expense on advance	(15,200)	-36.7%
(70,116)	(84,526)	(94,338)	(95,138)	Net non-operating items	(114,700)	21.6%

14,813	-	150,000	150,000	<b>DEVELOPER CONTRIBUTIONS</b>	151,500	1.0%
-	-	100,000	100,000	<b>MUNICIPAL (TID) CONTRIBUTIONS</b>	-	-100.0%

(387,031)	(340,621)	(25,878)	(33,541)	<b>NET INCOME (LOSS)</b>	(152,065)	487.6%
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22,781,851	22,394,820	22,054,199	22,054,199	Net assets, beginning of year	22,020,658
22,394,820	22,054,199	22,028,321	22,020,658	Net assets, end of year	21,868,593

## NET ASSETS BY TYPE:

2009	2010	2011	Estimated 2011	2012
21,943,149	21,196,229	21,075,723	20,875,723	Capital Assets
451,671	857,970	951,798	944,935	Unrestricted
22,394,820	22,054,199	22,027,521	21,820,658	<b>Total Net Assets</b>

# STORM WATER UTILITY

## **ITEMS OF NOTE:**

The Storm Water Management Utility does not have specific personnel assigned to it at this time. Salaries are allocated from the General Fund for various administrative functions, such as finance, tax collection, engineering, communications services, clerk services and general administration.

30% of the Water Utility Superintendent is charged here for operational oversight.

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

Depreciation on infrastructure is based upon audited cost records.

## **RESPONSIBILITIES:**

- Operation of approximately 120 miles of storm sewer mains
- To maintain and repair all storm sewers and catch basins
- To clear storm sewer backups and cut roots in storm sewers
- To jet-clean storm sewer lines and vacuum clean catch basins
- To locate and adjust catch basins to proper grade before road construction
- To televise storm sewers to locate defects in underground storm sewer mains
- To locate storm sewers for Diggers Hotline and contractors
- To sweep urban streets clean of debris in areas where storm sewer systems are available
- To 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

## **REFERENCE INFORMATION**

**FISCAL POLICIES AND PROCEDURES**

**FISCAL TERMINOLOGY**

# **FISCAL POLICIES and PROCEDURES**

## **FINANCIAL POLICIES**

The Village of Menomonee Falls' financial policies set forth the basic framework for the overall fiscal management of the Village. These policies assist the decision-making process of the Village Board, providing guidelines for evaluating both current activities and proposals for future programs. Most of the policies represent long-standing principles, traditions and practices and follow generally accepted accounting principals which have guided the Village in the past and help maintain financial stability.

## **OPERATING BUDGET POLICIES**

- The Village prepares an annual budget for all funds to be financed in whole or in part by a general property tax, in accordance with State of Wisconsin Statute 65.90.
- The General Operating Fund budget is adopted at the function level. The functions are as follows:

General Government  
Public Safety  
Public Works  
Culture and Recreation  
Conservation and Development  
Other Financing Uses (Debt Service, Transfers Out and Contingency)

- A contingency account will be maintained in the annual operating budget to provide for unanticipated expenditures of a nonrecurring nature or to meet unexpected increases in service delivery costs. Transfers from the contingency account to the operating line items require approval by two thirds of the Village Board.
- The Village will maintain a budgetary control system to ensure adherence to the budget and will prepare regular reports comparing actual revenues and expenditures to budgeted amounts.
- Mid-year adjustments within budgeted accounts of a department may be made with approval of the Village Manager.
- Budget adjustments between departments within the same function may be made with the approval of the Village Manager.
- Budget adjustments between functions or funds must be approved by the Village Board.
- Budgets are classified as either lapsing (spending authority terminates at year-end) or non-lapsing (spending authority continues through the life of a project). All lapsing budgets are prepared for fiscal year operations beginning January 1 and ending December 31.

# **FISCAL POLICIES and PROCEDURES**

## **OPERATING BUDGET POLICIES**

### **LAPSING APPROPRIATION**

General Fund  
Debt Service Fund  
Risk Management Fund  
Utilities

### **NON-LAPSING APPROPRIATION**

Special Revenue Funds  
Capital Projects Funds (including TID districts)

- Operating budgets are established on a fund, function, department, program basis.
- Increases to the adopted General fund operating budget are made only in the following situations:
  - \* emergency situations
  - \* appropriation for capital projects
  - \* appropriation for debt service payments
  - \* transfers from contingency
  - \* non-recurring appropriations with offsetting revenues
  - \* carry-over of prior year appropriations

## **FUND BALANCE RESERVE POLICIES**

- The General Fund has portions of its fund balance reserved or designated at year end for various purposes, such as an offset to the subsequent year's budget and reserves required by generally accepted accounting policies.

The General Fund also has unreserved/undesignated portions of its fund balance. This portion is considered working capital.

- Maintenance of an adequate working capital reserves in the General Fund is of prime importance to the Village Board.
- Currently, the Village maintains a "rainy day" working capital reserve of sixty to ninety days of the General Operating budget to provide for reasonable cash flow needs. This reserve will
- also be used when the Village encounters unforeseen emergencies such as storms, floods, unexpected increases in service costs or other situations which are determined to be emergency situations by the Village Board.
- Reserves are established in the Utilities in accordance with revenue bond covenant requirements.
- Funds will be reserved in the Sewer Utilities for equipment, major replacement and repairs as required by DNR grant requirements.
- Funds will be reserved in all funds as required by restricted grants, donations and revenues from outside agencies and individuals.

# **FISCAL POLICIES and PROCEDURES**

## **REVENUE POLICIES**

- The Village will try to maintain a diversified and stable revenue system to minimize fluctuations in any one revenue source.
- The Village will attempt to maximize benefits from major revenue sources as a way of maintaining a stable tax rate.
- The Village will follow an aggressive policy of collecting revenues.
- The Village will establish all user charges and fees at a level related to the full cost (operating, direct, and indirect) of providing the service, whenever practical.
- The Village will attempt to review license fees/charges annually to determine if the revenues support the full cost of providing the service.
- The Sewer and Water Utilities will be self-supporting through user fees.
  - \* Rate adjustment for the Sewer Utility will be submitted to the Village Board for review and approval.
  - \* Rate adjustment for the Water Utility will be submitted to the PSS (Public Service Commission) for review and approval.

The Storm Water Utility is primarily supported by property taxes.

- The Village shall levy and collect a quarterly 8% tax on gross room receipts for all hotels and motels.
- The Village will assess impact fees based upon studies of the impact of new development upon sewer, water and park systems.

## **SPECIAL ASSESSMENT POLICIES**

Special assessments are levied for construction projects which benefit specific properties rather than the Village as a whole. Special assessments are levied on all abutting property owners for construction of sidewalk, curb and gutter, paving, sanitary sewer mains and extensions, and water mains and extensions. Property owners have the option of paying 100% at the time of levy or choosing to pay over ten years through the tax roll. Interest is charged at 9% simple per annum.

# **FISCAL POLICIES and PROCEDURES**

## **INVESTMENT POLICIES (Excerpts of Resolution 340-R-02)**

- The Village of Menomonee Falls' policy is to invest public funds in a manner which will provide the highest investment return with the maximum security, while meeting the daily cash flow demands of the Village, in conformity with State of Wisconsin Statutes and Village ordinances.
- The investment policy applies to financial assets of all funds of the Village.
- Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs.
- The primary objectives and guiding principles, are in priority order:

Safety of principal is the foremost objective

Liquidity

Return on investment

- Authority to manage the Village's investment program is derived from State of Wisconsin Statutes and Village ordinances. Management responsibility is assigned to the Director of Financial Services.
- Officers and employees involved in the investment process shall refrain from personal business activities that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions. They shall disclose to the Village Manager any material financial interests or investment positions held in financial institutions that conduct business with the Village.
- Formal policies and procedures for cash management and investments were adopted by the Village Board on November 18, 2002. A copy is on file with the Village Clerk's Department.

# **FISCAL POLICIES and PROCEDURES**

## **DEBT POLICIES**

- The Village will confine long-term borrowing to capital improvements or large equipment.
- The Village will use short-term debt for construction purposes only.
- The Village will follow a policy of full disclosure on every financial report and bond prospectus.
- The Village will use "pay as you go" financing to fund general capital projects, whenever feasible and practical.
- Section 67.03(1) of the Wisconsin Statutes provides that the amount of indebtedness of a municipality shall not exceed 5% of equalized valuation of the taxable property in the municipality. Although State Statutes allow 5% of the equalized valuation, the Village informally sets an internal debt limit of 60% of the maximum amount allowed by State Statutes.
- To encourage investors, the Village will strive to maintain the highest bond rating possible.

## **CAPITAL BUDGET POLICIES**

- Funding for utility projects should be obtained through borrowing from the bond market, or State Trust Fund loans whenever feasible.
- Interfund loans or advances shall be paid back over a period not to exceed 20 years, at a reasonably moderate interest rate established at the greater of the savings rate or most recent borrowing, rounded to the nearest whole percent (VB 6/20/05). Interest is charged to other funds to make up for opportunity costs foregone in supplementing programs for other funds.
- The Village may utilize General fund balances to fund capital projects whenever available and feasible.
- The Village shall utilize other available funding sources, including, but not limited to grant funds, special assessments, and developer contributions for capital improvements, whenever practical and feasible.
- The Village will develop a five-year capital improvement program, which will be reviewed and updated annually.
- The complete five-year capital project funding plan should include all funds for which capital expenditures are planned. Funding sources for repayment of principal and interest on borrowed funds shall be disclosed during the budget process.
- The Village will maintain its physical assets at a level adequate to protect the Village's capital investment and to minimize future maintenance and replacement costs. The budget will provide for the adequate maintenance and the orderly replacement of the capital plant and equipment from current revenues whenever possible.

# **FISCAL POLICIES and PROCEDURES**

## **MAJOR DEVELOPMENT POLICIES**

- Developers are required to pay the total cost of streets, water, sanitary sewer, and storm sewer improvements within a developing area. Oversize mains to service the area will be paid in advance by the developer and reimbursed at the completion of the project.
- The Village will continue to use tax incremental financing for development and/or rehabilitation of large areas.

## **ACCOUNTING, AUDITING AND FINANCIAL REPORTING POLICIES**

- As required by State law, an independent audit will be performed annually for all Village funds.
- Monthly financial reports will be submitted to the Village Board. The reports shall include, but be not limited to, budget to actual reports, and expenditure (accounts payable) reports.

## FISCAL TERMINOLOGY

**ACCURAL BASIS:** The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.

**ADA:** Americans with Disabilities Act

**ADOPTED BUDGET:** Refers to the budget amounts as originally approved by the Village Board at the beginning of the year.

**AMENDED BUDGET:** Refers to the adopted budget plus includes any amendments that have been approved throughout the year by the Village Board.

**APPROPRIATION:** The legal authorization to incur financial obligations for goods and services during the budget year.

**ASSESSED VALUATION:** A valuation 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 government which have a monetary value.

**AUDIT:** An examination of the Village's financial statements by an independent auditor.

**AUDIT REPORT:** The report prepared by an independent auditor covering the audit work.

**BALANCE SHEET:** The basic financial statement which discloses what a government owns (assets), what it owes (liabilities), and its equity (net worth or difference between assets and liabilities) at a specified date in conformity with generally accepted accounting policies.

**BOND:** A written promise to pay (debt) a specific sum of money (called principal or face value) at a specified future date (called maturity dates) along with periodic interest paid at a specified interest rate. the difference between a note and a bond is that the bond has a longer maturity and requires greater legal formality.

**BOND ANTICIPATION NOTES:** Short-term interest-bearing notes issued by a government in anticipation of bonds to be issued at a later date. The notes are retired from proceeds of the bond issue to which they are related.

**BUDGET:** A government's plan of financial operations for a given period (usually one year) including proposed expenditures and a proposed means of financing them. Budgets are adopted for the following fiscal year but can be modified following stringent guidelines.

**BUDGETARY LEVEL OF CONTROL:** The level of accounts within the budget for which expenditures may not legally exceed appropriations. In our case, the fund and function represent our budgetary level of control. Appropriations for each fund or function within fund may not be exceeded without incurring a legal violation.

**CAFR - Comprehensive Annual Financial Report**

**CALLABLE BOND:** a type of bond which permits the issuer to pay the obligation before the stated maturity date by giving notice of redemption in a manner specified in the bond contract. The Village has call provisions in most of its bonds depending on the need for flexibility in financing.

**CAPITAL IMPROVEMENT PROGRAM (CIP):** A 5-year schedule of capital improvement projects which includes all funding sources and organizational units of the Village government.

**CAPITAL OUTLAY:** The cost of acquisition of operating equipment items such as vehicles and office equipment. These items generally are used for less than 10 years and are included in an organization's operating budget.

**CAPITAL PROJECT:** The largely one-time cost for construction, improvement, replacement or renovation of land, structures and equipment.

**CAPITAL PROJECTS BUDGET:** A budget including those approved capital projects contained in the first year of the 5-Year Capital Improvement Program.

**CDA:** Community Development Authority

**CVMIC:** Cities & Villages Mutual Insurance Company (see also Risk Management Fund)

**DEBT SERVICE:** Payment of principal and interest to holders of the Village's bonds and notes.

**DEBT SERVICE FUND:** The functional accounting element used to record all debt payments. except for those related to the Utilities and Risk Management Funds (Enterprise Funds).

## FISCAL TERMINOLOGY (CONTINUED)

**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 indebtedness of a municipality shall not exceed 5% of equalized valuation of the taxable property in the municipality. Although State Statutes allow 5% the equalized valuation, the Village Board follows an internal debt limit which equates to 60% 60% of the maximum amount allowed by State Statutes.

**DEPARTMENT:** A reporting unit within a function, within a fund. An example would be the Police Department (within Protection of Persons and Property function, within the General Fund).

**DEPRECIATION:** The portion of the cost of a fixed asset which is charged as an expense during a particular period. Depreciation is recorded only in the Sewer, Water and Storm Water Utilities. Depreciation on non-utility assets is calculated for GASB 34 reporting purposes.

**ENCUMBRANCES:** Commitments related to unperformed contracts for goods or services. A purchase order is the most common encumbrance. To commit funds for a future expenditure.

**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 Sewer, Water, 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).

**EQUALIZED VALUATION:** 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 net financial resources. Expenditures include current operating expenses which require the current use of net current assets. This term applies to all funds except Enterprise Funds.

(NOTE: An encumbrance is not an expenditure, An encumbrance reserves funds to be expended.)

**EXPENSES:** Decreases in net total assets. Expenses represent the cost of operations during a certain period regardless of the timing of related expenditures. This term is used only in conjunction with the Enterprise Funds (Water and Sewer Utilities).

**FISCAL PERIOD:** Any period at the end of which a government determines its financial position and the results of its operations. The Village's fiscal year covers the 12-month period beginning January 1 and ending December 31.

**FIXED ASSETS:** Assets of a long-term nature such as land, buildings, machinery and equipment.

**FUNCTION:** A reporting unit within a Fund. An example would be the Protection of Persons and Property function within the General Fund. The function represents our budgetary level of control for the General Fund. Appropriations for each function within fund may not be exceeded without incurring legal action.

**FUND:** A fiscal and accounting entity with a self-balancing set of accounts. Examples are the General Operating Fund, Special Revenue Fund, Risk Management Fund, Capital Projects Fund, and the Utilities.

**FUND BALANCE:** The fund equity of a governmental fund derived from excess of fund assets and resources over fund liabilities. A portion of the equity may be reserved or designated; the remainder is referred to as unappropriated working capital.

**GAAP (Generally Accepted Accounting Principles):** Standards for financial accounting and reporting, which are different for governments than for businesses.

**GENERAL FUND:** The fund used to account for all financial resources except those required to be accounted for in another fund.

**GENERAL OBLIGATION BONDS (G.O. ) -** Bonds for the payment of which the full faith and credit of the issuing government are pledged. This bond type counts against the Village's legal debt limit.

**INFRASTRUCTURE ASSETS:** Roads, streets, bridges, curbs and gutters, 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 governmental 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. This term does not include encumbrances.

## FISCAL TERMINOLOGY (CONTINUED)

**MODIFIED ACCRUAL BASIS:** The accrual basis of accounting adapted to the governmental fund type spending measurement focus. Under it, revenues are recognized when they become both "measurable" and available" to finance expenditures of the current period. Expenditures normally are recognized when the related goods and services are performed or delivered.

**PROPERTY TAXES:** see also Taxes.

**PAY-AS-YOU-GO-BASIS:** A term used to describe the financial policy of a government which finances all of its capital outlay from current revenues rather than by borrowing.

**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:** Bonds issued to retire (pay-off) bonds already outstanding.

**RESERVE:** An account used to earmark a portion of fund balance to indicate that it is not available for expenditure; and 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. Also called Mortgage Bonds.

**REVENUES:** Increases in governmental and proprietary fund types net current assets from other than expenditure refunds and residual equity transfers. More commonly referred to as financial resources from tax payments, licenses and permits, fees, public charges for services, fines and forfeitures, grants, interest earnings, rental income, intergovernmental funding and miscellaneous sources.

**RISK MANAGEMENT FUND:** A fund established for our insurance policy payments and self-insurance equity balance required for membership in CVMIC (Cities & Villages Mutual Insurance Company).

**SEWER UTILITY:** An enterprise fund established 1990 to contain all transactions relating to providing sanitary sewerage treatment, transmission, operations, maintenance and billing to the Village of Menomonee Falls 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 or all of the cost of a specific improvement or service deemed to primarily benefit those 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 would be 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 for major capital projects). Revenues are restricted to expenditure for specified purposes.

**TAX LEVY:** The total amount to be raised by general property taxes for the purposes stated in the budget to support municipal activities. Property Taxes are levied in the current year for subsequent year appropriations. For example: Taxes levied in December 2000 would be for the purposes of 2001 Operations. These are based on the assessed valuation as of January 1, 2000.

**TAX RATE:** The amount of tax stated in terms of a unit of the tax base (dollars per 1,000 dollars of assessed valuation). For example: the Village municipal portion of the tax rate for 2000 was \$7.25. Due to changes in the total assessed valuation of the Village from year to year, the tax levy change and the tax rate change will not be the same. The tax rate change reflects the impact on property taxes.

**TAXES:** Compulsory charges levied by a government for the purpose of financing services performed for the common benefit.

**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 units of property as assessed for general property tax purposes (excluding wetlands, some rivers, railroads and highways)

**TAX INCREMENT:** The tax value on the equalized valuation in excess of the base amount established the year the district was created.

## **FISCAL TERMINOLOGY (CONTINUED)**

**WATER UTILITY:** An enterprise fund containing all transactions relating to providing water pumping, transmission, treatment, operations, maintenance and billing to the Village water customers.

**WCFLS:** Waukesha County Federated Library System.

**WORKING CAPITAL:** the fund balance created by the dollar amount which actual revenues exceed actual expenditures each year. This balance is monitored annually to determine if it is adequate for Village needs. We strive to maintain an average of 30 - 60 days of total annual budget dollars in working capital.