

**Village of  
Menomonee Falls  
Wisconsin**

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**2014  
Budget**

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# **VILLAGE OF MENOMONEE FALLS**

## **2014 BUDGET**

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## 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:

### **GENERAL FUND**

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

### **SPECIAL REVENUE FUNDS**

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

### **DEBT SERVICE FUND**

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

### **CAPITAL PROJECTS FUNDS**

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

## PROPRIETARY FUNDS:

### **WATER UTILITY**

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

### **SEWER UTILITY**

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

### **STORM WATER UTILITY**

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

### **RISK MANAGEMENT**

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

## FIDUCIARY FUNDS:

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

## ACCOUNT GROUPS:

### **GENERAL FIXED ASSETS**

Used to record the original cost of general fixed assets and infrastructure

### **GENERAL LONG-TERM DEBT**

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 2015
Sharon Ellis	Trustee	April 2014
Dennis M. Farrell	Trustee	April 2014
James A. Jeskewitz	Trustee	April 2014
Stephen C. Raymonds	Trustee	April 2016
Bonnie Lemmer	Trustee	April 2016
Jeremy Walz	Trustee	April 2016

**Administration:**

Village Manager	Mark S. Fitzgerald
Assistant Village Manager, Director of Public Works	Arlyn R. Johnson
Assistant Village Manager, Director of Protective Services, Police Chief	Anna M. Ruzinski
Village Attorney	Michael J. Morse
Clerk/Treasurer	Janice K. Moyer
Finance Director	Jason A. Kaczmarek

**Certified Public Accountants:**

Reilly, Penner & Benton, LLP, Milwaukee, Wisconsin

**Bond Counsel:**

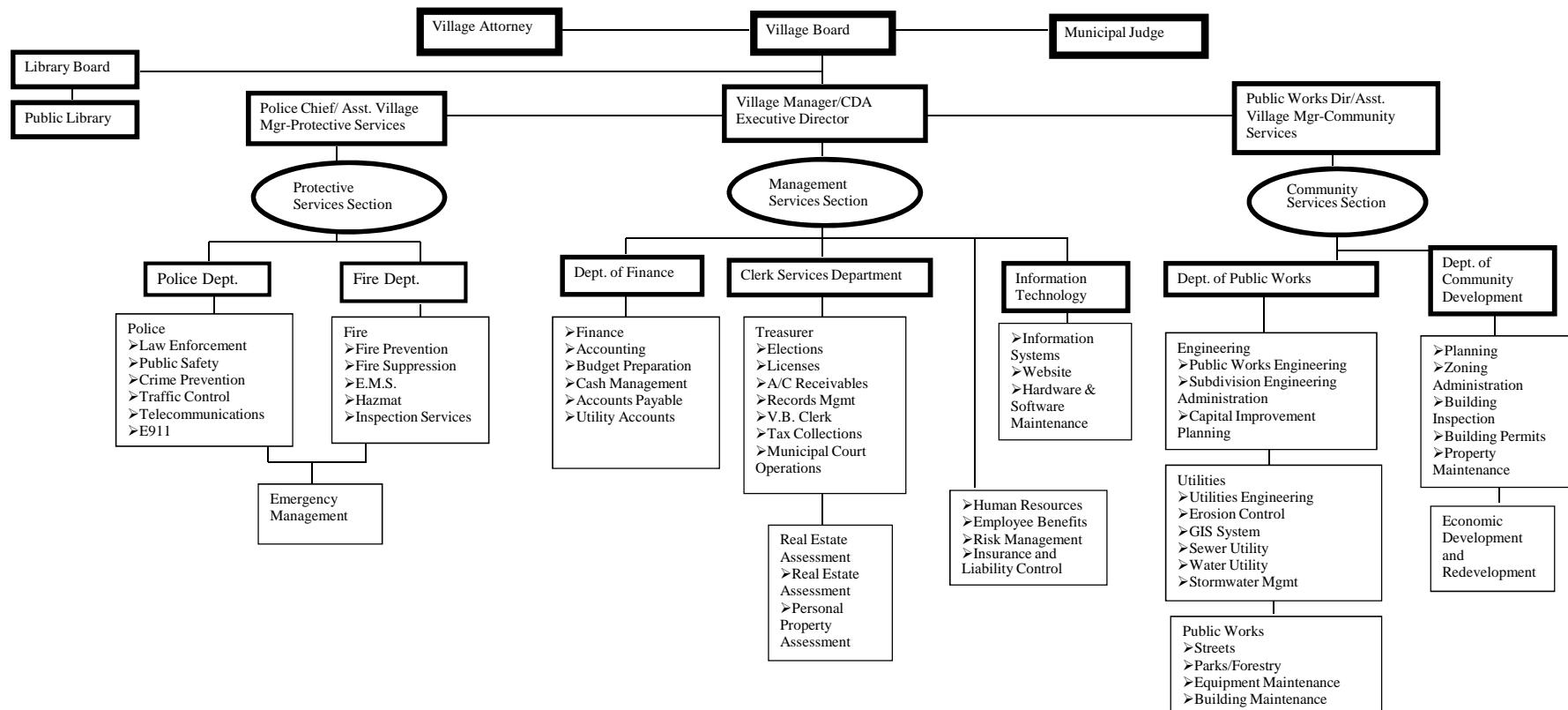
Quarles & Brady, Milwaukee, Wisconsin

**Financial Advisors:**

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

## VILLAGE OF MENOMONEE FALLS

### Functional Organization Chart



## 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, 1.64%.

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>2010 for 2011</b>	<b>2011 for 2012</b>	<b>2012 for 2013</b>	<b>2013 for 2014</b>
Assessed value	4,368,316,880	4,388,814,210	4,420,276,480	<b>4,519,090,960</b>
Tax rate	\$5.17	\$5.19	\$5.20	<b>\$5.20</b>

## **TAX RATE ALLOCATION**

	<b>2010 for 2011 BUDGET</b>	<b>2011 for 2012 BUDGET</b>	<b>2012 for 2013 BUDGET</b>	<b>2013 for 2014 BUDGET</b>
Municipal Operations	\$3.95	\$3.97	\$4.00	<b>\$4.02</b>
Debt Service	\$0.53	\$0.54	\$0.53	<b>\$0.52</b>
Library Operations	\$0.34	\$0.33	\$0.32	<b>\$0.31</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	\$5.17	\$5.19	\$5.20	<b>\$5.20</b>

## GENERAL FUND OPERATING BUDGET SUMMARY

(With Debt Service)

	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 ESTIMATE	2014 BUDGET	% Change
<b>REVENUES:</b>						
Property taxes	18,469,815	18,735,435	18,947,323	18,947,323	<b>19,220,091</b>	1%
Water Utility payment in lieu of tax	1,203,973	1,292,036	1,240,000	1,240,000	<b>1,290,000</b>	4%
Other taxes	238,110	295,827	294,000	294,000	<b>310,500</b>	6%
Intergovernmental	2,951,093	2,592,315	2,585,956	2,585,956	<b>2,635,055</b>	2%
Licenses and permits	694,300	720,088	686,200	686,200	<b>701,200</b>	2%
Fines and penalties	639,177	632,986	631,000	631,000	<b>623,500</b>	(1%)
Public charges for services	931,991	894,240	882,516	882,516	<b>903,600</b>	2%
Interest income	146,020	241,919	86,500	86,500	<b>161,576</b>	87%
Miscellaneous	538,376	565,640	511,505	511,505	<b>556,712</b>	9%
<b>Total operating revenues</b>	<b>25,812,855</b>	<b>25,970,486</b>	<b>25,865,000</b>	<b>25,865,000</b>	<b>26,402,234</b>	2%
<b>OTHER FINANCING SOURCES:</b>						
Transfers from other funds	165,482	541,285	308,011	308,011	<b>30,142</b>	(90%)
<b>Total all revenues</b>	<b>25,978,337</b>	<b>26,511,771</b>	<b>26,173,011</b>	<b>26,173,011</b>	<b>26,432,376</b>	1%
<b>EXPENDITURES:</b>						
General Government	3,403,514	3,536,776	3,853,187	3,692,187	<b>3,827,071</b>	(1%)
Public Safety	13,274,668	13,403,309	13,790,978	13,533,978	<b>13,774,622</b>	-
Public Works	3,727,216	3,632,880	3,999,529	3,999,529	<b>3,738,300</b>	(7%)
Culture & Recreation	849,627	752,556	877,700	877,700	<b>918,975</b>	5%
Conservation and Development	891,391	823,597	1,040,290	1,010,290	<b>1,114,092</b>	7%
<b>Total expenditures</b>	<b>22,146,416</b>	<b>22,149,118</b>	<b>23,561,684</b>	<b>23,113,684</b>	<b>23,373,060</b>	(1%)
<b>OTHER FINANCING USES:</b>						
Debt Service	2,316,308	2,394,007	2,366,327	2,366,327	<b>2,343,779</b>	(1%)
Transfers to other funds	361,441	1,949,564	245,000	693,000	<b>715,537</b>	192%
<b>Total other uses</b>	<b>2,677,749</b>	<b>4,343,571</b>	<b>2,611,327</b>	<b>3,059,327</b>	<b>3,059,316</b>	17%
<b>Total all expenses</b>	<b>24,824,165</b>	<b>26,492,689</b>	<b>26,173,011</b>	<b>26,173,011</b>	<b>26,432,376</b>	1%
<b>Net change in fund balance</b>	<b>1,154,172</b>	<b>19,082</b>	-	-	-	-
<b>Fund Balance, beginning of year</b>	<b>8,095,332</b>	<b>9,249,504</b>	<b>9,268,586</b>	<b>9,268,586</b>	<b>9,268,586</b>	-
<b>Fund Balance, end of year</b>	<b>9,249,504</b>	<b>9,268,586</b>	<b>9,268,586</b>	<b>9,268,586</b>	<b>9,268,586</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)**

	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 ESTIMATE	2014 BUDGET	% Change
<b>REVENUES:</b>						
Property taxes	16,153,507	16,341,428	16,580,996	16,580,996	<b>16,876,312</b>	2%
Water Utility payment in lieu of tax	1,203,973	1,292,036	1,240,000	1,240,000	<b>1,290,000</b>	4%
Other taxes	238,110	295,827	294,000	294,000	<b>310,500</b>	6%
Intergovernmental	2,951,093	2,592,315	2,585,956	2,585,956	<b>2,635,055</b>	2%
Licenses and permits	694,300	720,088	686,200	686,200	<b>701,200</b>	2%
Fines and penalties	639,177	632,986	631,000	631,000	<b>623,500</b>	(1%)
Public charges for services	931,991	894,240	882,516	882,516	<b>903,600</b>	2%
Interest income	146,020	241,919	86,500	86,500	<b>161,576</b>	87%
Miscellaneous	538,376	565,640	511,505	511,505	<b>556,712</b>	9%
<b>Total operating revenues</b>	<b>23,496,547</b>	<b>23,576,479</b>	<b>23,498,673</b>	<b>23,498,673</b>	<b>24,058,455</b>	2%
<b>EXPENDITURES:</b>						
General Government	3,403,514	3,536,776	3,853,187	3,692,187	<b>3,827,071</b>	(1%)
Public Safety	13,274,668	13,403,309	13,790,978	13,533,978	<b>13,774,622</b>	-
Public Works	3,727,216	3,632,880	3,999,529	3,999,529	<b>3,738,300</b>	(7%)
Culture & Recreation	849,627	752,556	877,700	877,700	<b>918,975</b>	5%
Conservation and Development	891,391	823,597	1,040,290	1,010,290	<b>1,114,092</b>	7%
<b>Total operating expenditures</b>	<b>22,146,416</b>	<b>22,149,118</b>	<b>23,561,684</b>	<b>23,113,684</b>	<b>23,373,060</b>	(1%)
Excess (deficit) of revenues over (under) expenditures	1,350,131	1,427,361	(63,011)	384,989	<b>685,395</b>	
<b>OTHER FINANCING SOURCES AND USES:</b>						
Transfers from other funds	165,482	541,285	308,011	308,011	<b>30,142</b>	(90%)
Transfer (to) other funds	(361,441)	(1,949,564)	(245,000)	(693,000)	<b>(715,537)</b>	192%
<b>Total other financing sources (uses)</b>	<b>(195,959)</b>	<b>(1,408,279)</b>	<b>63,011</b>	<b>(384,989)</b>	<b>(685,395)</b>	(1,188%)
Excess (deficit) of revenues and other sources over (under) and other uses	1,154,172	19,082	-	-	-	
<b>Fund Balance, beginning of year</b>	<b>8,095,332</b>	<b>9,249,504</b>	<b>9,268,586</b>	<b>9,268,586</b>	<b>9,268,586</b>	-
<b>Fund Balance, end of year</b>	<b>9,249,504</b>	<b>9,268,586</b>	<b>9,268,586</b>	<b>9,268,586</b>	<b>9,268,586</b>	-

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

## FUND BALANCE 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.

#### **Nonspendable**

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

#### **Restricted**

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

#### **Committed**

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

#### **Assigned**

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

#### **Unassigned**

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

#### **Working Capital**

Alternative wording for unassigned fund balance.

#### **Number of Months of Working Capital**

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

	2011 Actual	2012 Actual	2013 Estimate	2014 Budget
<b>Fund Balance</b>				
Nonspendable	2,391,707	2,498,367	2,400,000	2,400,000
Restricted	11,094	91,526	-	-
Committed	-	-	-	-
Unassigned	6,846,703	6,678,693	6,868,586	6,868,586
	<b>9,249,504</b>	<b>9,268,586</b>	<b>9,268,586</b>	<b>9,268,586</b>

Expenditures	\$ 24,824,165	\$ 26,492,689	\$ 26,173,011	\$ 26,432,376
Amount needed per month	2,068,680	2,207,724	2,181,084	2,202,698

Unassigned fund balance	\$ 6,846,703	\$ 6,678,693	\$ 6,868,586	\$ 6,868,586
Divided by monthly needs	2,068,680	2,207,724	2,181,084	2,202,698
Months of working capital	3.3	3.0	3.1	3.1

## 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>	<b>12/31/10 ACTUAL</b>	<b>12/31/11 ACTUAL</b>	<b>12/31/12 ACTUAL</b>	<b>12/31/13 ESTIMATE</b>
Tax levy supported debt	13,556,700	16,207,400	15,737,600	18,254,782
Special Assessment debt	2,195,115	1,775,749	1,361,884	959,768
Tipping fee supported debt	18,344,500	17,084,750	15,125,000	13,600,000
TID supported G.O.	41,225,000	45,850,000	54,285,000	59,840,000
Utility supported G.O.	3,633,685	5,537,101	6,850,516	5,985,450
<b>Total general obligation debt</b>	<b>78,955,000</b>	<b>86,455,000</b>	<b>93,360,000</b>	<b>98,640,000</b>

<b>Other Village Debt:</b>				
TID Bond Anticipation Notes	1,280,000	1,280,000	1,280,000	-
Revenue Bonds and BANS	6,270,000	4,085,000	2,735,000	-
Clean Water Fund Loans -Utility	2,478,293	2,242,935	2,000,612	1,751,118
<b>Total All Outstanding Debt</b>	<b>88,983,293</b>	<b>94,062,935</b>	<b>99,375,612</b>	<b>100,391,118</b>

# VILLAGE OF MENOMONEE FALLS, WISCONSIN

## PROPERTY VALUATION DATA

### SUMMARY OF HISTORICAL INFORMATION

<b><u>EQUALIZED VALUATION</u></b>	<b>01/01/10 2010 for 2011 ACTUAL</b>	<b>01/01/11 2011 for 2012 ACTUAL</b>	<b>01/01/12 2012 for 2013 ACTUAL</b>	<b>01/01/13 2013 for 2014 ACTUAL</b>
All valuation except TID Districts	4,229,431,300	4,229,466,300	4,114,780,000	4,007,211,200
TID #2 - Village Centre	33,616,300	32,282,600	20,665,000	28,086,300
TID #4 - Heritage Reserve	104,385,200	91,530,000	83,302,400	88,958,000
TID #5 - Westbrook Corp Park	53,134,900	70,922,300	72,706,800	78,204,400
TID #6 - Main Street	-	-	2,366,100	7,706,800
TID #7 - First Park	16,909,900	16,009,900	15,943,100	18,063,700
TID #8 - Richfield Way	106,500	1,387,400	-	2,287,200
TID #9	-	-	2,749,400	-
TID #10	-	-	-	10,553,800
TID #11	-	-	2,979,100	3,942,200
<b>Total Equalized Valuation</b>	<b>4,437,584,100</b>	<b>4,441,598,500</b>	<b>4,315,491,900</b>	<b>4,245,013,600</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.

### EQUALIZED AND ASSESSED VALUES AND COMPARABLE TAX RATES

VALUATION YEAR	BUDGET YEAR	EQUALIZED VALUATION	ASSESSED VALUATION	Per \$1,000	\$ Change	% Change
2013	2014	4,245,013,600	4,519,090,960	5.20	\$ -	0.0%
2012	2013	4,315,491,900	4,420,276,480	5.20	0.01	0.2%
2011	2012	4,441,598,500	4,388,814,210	5.19	0.02	0.4%
2010	2011	4,437,584,100	4,368,316,880	5.17	(0.05)	-1.0%
2009	2010	4,589,341,400	4,312,010,880	5.22	0.04	0.8%
2008	2009	4,635,194,900	4,256,020,250	5.18	0.09	1.8%
2007	2008	4,510,001,400	4,154,666,940	5.09	(0.02)	-0.4%
2006	2007	4,240,464,600	4,088,993,500	5.11	0.02	0.4%
2005	2006	3,931,493,100	3,855,192,000	5.09	(1.03)	-16.8%
2004	2005	3,589,589,300	3,234,448,732	6.12	0.12	2.0%
2003	2004	3,374,526,400	3,166,439,929	6.00	(0.07)	-1.2%

**NOTE: 2013 FOR 2014 VALUES AND TAX RATE ARE ESTIMATED.**

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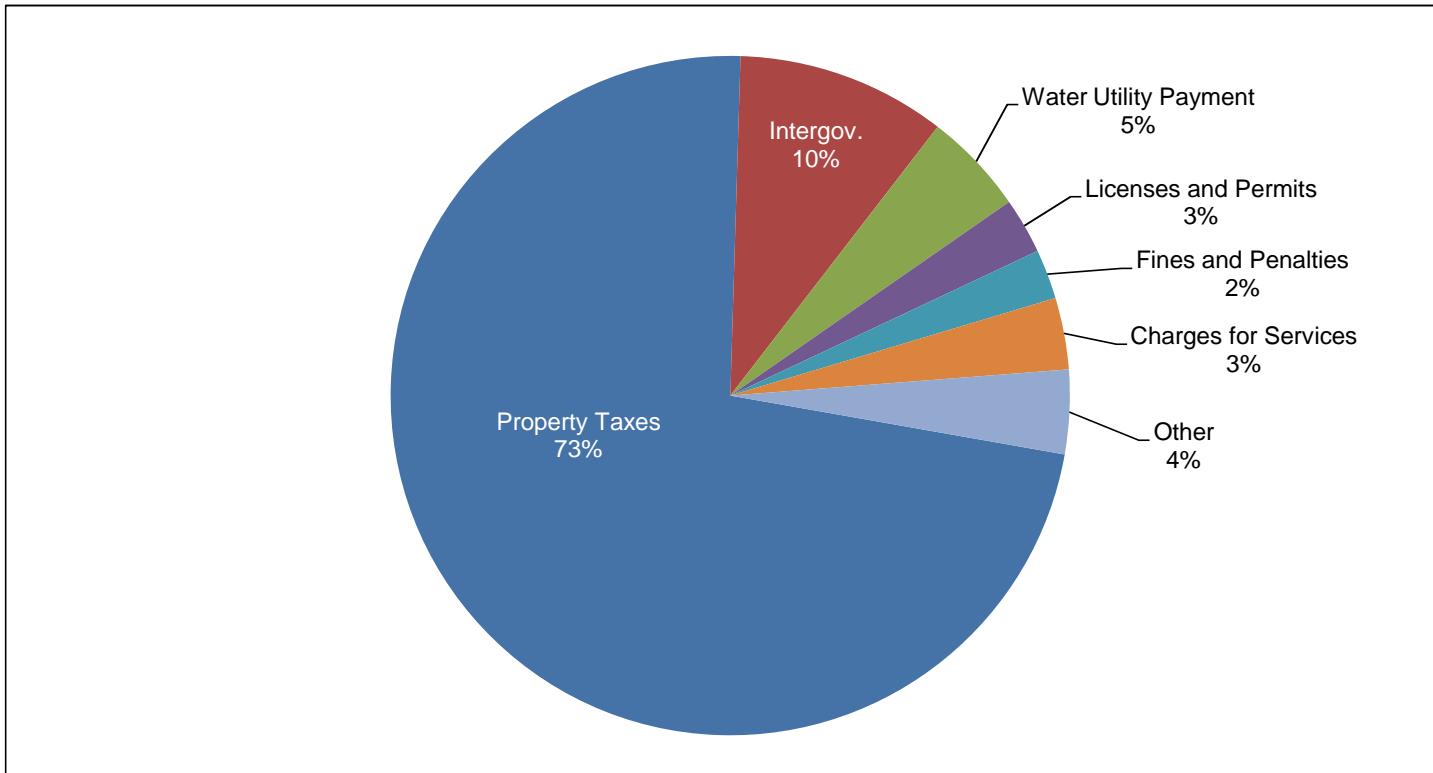
# Chapter 3

## **GENERAL OPERATING FUND BUDGETED REVENUES**

<b>General Fund Revenues Summary</b>	<b>Page 3.1</b>
<b>Property Taxes</b>	<b>Page 3.2</b>
<b>Payment in Lieu of Tax - Water Utility, Other Taxes, and Intergovernmental Revenues</b>	<b>Page 3.3</b>
<b>Licenses and Permits, Fines and Penalties, and Public Charges for Services</b>	<b>Page 3.4</b>
<b>Interest Income, Miscellaneous Revenues, and Transfers from Other Funds</b>	<b>Page 3.5</b>

## GENERAL FUND REVENUES SUMMARY

2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 ESTIMATE	REVENUES	2014 BUDGET	% Change
<b>OPERATING REVENUES:</b>						
18,469,815	18,735,435	18,947,323	18,947,323	Property taxes	<b>19,220,091</b>	1%
1,203,973	1,292,036	1,240,000	1,240,000	Water Utility payment in lieu of tax	<b>1,290,000</b>	4%
238,110	295,827	294,000	294,000	Other taxes	<b>310,500</b>	6%
2,951,093	2,592,315	2,585,956	2,585,956	Intergovernmental	<b>2,635,055</b>	2%
694,300	720,088	686,200	686,200	Licenses and permits	<b>701,200</b>	2%
639,177	632,986	631,000	631,000	Fines and penalties	<b>623,500</b>	(1%)
931,991	894,240	882,516	882,516	Public charges for services	<b>903,600</b>	2%
146,020	241,919	86,500	86,500	Interest Income	<b>161,576</b>	87%
538,376	565,640	511,505	511,505	Miscellaneous	<b>556,712</b>	9%
25,812,855	25,970,486	25,865,000	25,865,000	<b>Sub-total revenues</b>	<b>26,402,234</b>	2%
<b>OTHER FINANCING SOURCES:</b>						
165,482	541,285	308,011	308,011	Transfers from other funds	<b>30,142</b>	(90%)
25,978,337	26,511,771	26,173,011	26,173,011	<b>Total revenues</b>	<b>26,432,376</b>	1%



## PROPERTY TAXES

### **HISTORICAL TAX LEVIES BY FUND:**

<b>2010 for 2011</b>	<b>2011 for 2012</b>	<b>2012 for 2013</b>
\$ 16,153,507	\$ 16,341,428	\$ 16,611,093
2,316,308	2,394,007	2,336,230
18,469,815	18,735,435	18,947,323
1,494,650	1,439,535	1,422,116
317,780	303,300	314,420
931,250	931,250	931,250
300,000	300,000	300,000
\$ 21,513,495	\$ 21,709,520	\$ 21,915,109

		<b>% Change</b>
<b>Property taxes:</b>	<b>2013 for 2014</b>	
General Operations	\$ 16,878,312	1.6%
General Fund debt service	2,341,779	0.2%
Total General taxes	19,220,091	1.4%
Library Operations	1,420,173	(0.1%)
Library Building Maintenance	327,345	4.1%
Storm Water Utility	931,250	-
Interceptor Sewer	300,000	-
Total tax roll	\$ 22,198,859	1.3%

### **HISTORICAL TAX RATES BY FUND:**

<b>2010 for 2011</b>	<b>2011 for 2012</b>	<b>2012 for 2013</b>
\$ 3.95	\$ 3.97	\$ 4.00
0.53	0.54	0.53
4.48	4.51	4.53
0.34	0.33	0.32
0.07	0.07	0.07
0.21	0.21	0.21
0.07	0.07	0.07
5.17	5.19	5.20

		<b>% Change</b>
<b>Property taxes:</b>	<b>2013 for 2014</b>	
General Operations	\$ 4.02	0.5%
General Fund debt service	0.52	(1.9%)
Total General taxes	4.54	0.2%
Library Operations	0.31	(3.1%)
Library Building Maintenance	0.07	-
Storm Water Utility	0.21	-
Interceptor Sewer	0.07	-
Total tax roll	5.20	-

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 1.64%. 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.

## PAYMENT IN LIEU OF TAX - WATER UTILITY

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

### **Expenditure Note:**

It should be noted that the Water Utility charges the General Fund for Hydrant Rental (Public Fire Protection)

## OTHER TAXES

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

The Village collects an 8% hotel/motel tax, which is virtually all from the Radisson Hotel.

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

## INTERGOVERNMENTAL REVENUES

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

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

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

Shared revenues were initially designed to make a municipality whole for loss of taxes on exempt property. This continues to be true for tax exempt computers; however, general shared revenues are now based on the state's ability to pay and are generally distributed proportionately the same as the prior year.

## **LICENSES AND PERMITS**

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

## **FINES AND PENALTIES**

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

## **PUBLIC CHARGES FOR SERVICES**

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

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

## INTEREST INCOME

### **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 generally charges 6% interest on advances to other funds.

## MISCELLANEOUS REVENUES

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

Cable TV revenue is the franchise fee paid to the Village by Time Warner and AT&T

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

### **BUDGET HIGHLIGHTS:**

Transfer from Capital Projects Fund represents interest earned on the State Investment Pool in the last audited year.

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# Chapter 4

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# **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 (2013 for 2014) before TIDs was more than \$5 per \$1,000 equalized value, we qualify for an ERP payment in 2014.

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

For 2014, 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, 1.637%.

Adjustments are allowed for increases in debt service.

# SUMMARY OF AUTHORIZED POSITIONS

## (FULL TIME EQUIVALENTS)

2011 ACTUAL	2012 ACTUAL	2013 BUDGET	AUTHORIZED POSITIONS	Part-time	2014 Full-time
<b>General Government:</b>					
1.00	1.00	1.00	Village Manager		1.00
5.60	5.75	5.50	Clerk Services	2.50	4.00
1.00	1.00	1.00	Human Resources	0.30	1.00
4.75	4.50	3.80	Municipal Building Maintenance	1.80	2.00
2.00	2.00	2.00	Judicial		2.00
2.60	2.75	2.30	Village Attorney	0.30	3.00
5.00	3.75	4.00	Financial Services		4.00
4.00	4.00	4.00	Communications/Information Services		4.00
<b>25.95</b>	<b>24.75</b>	<b>23.60</b>	<b>Subtotal - General Government</b>	<b>4.90</b>	<b>21.00</b>
<b>Public Safety:</b>					
67.00	65.50	66.00	Police		65.00
15.80	15.25	16.20	Fire	0.20	16.00
12.00	12.00	12.00	Emergency Dispatch		12.00
<b>94.80</b>	<b>92.75</b>	<b>94.20</b>	<b>Subtotal - Public Safety</b>	<b>0.20</b>	<b>93.00</b>
<b>Public Works:</b>					
22.00	18.50	15.00	Streets Maintenance		15.00
4.00	3.25	4.00	Equipment Maintenance		4.00
<b>26.00</b>	<b>21.75</b>	<b>19.00</b>	<b>Subtotal - Public Works</b>	<b>-</b>	<b>19.00</b>
<b>Culture and Recreation</b>					
5.00	5.50	4.00	Parks Operations		4.00
<b>Development:</b>					
8.00	6.75	7.00	Engineering		6.50
3.00	3.25	3.00	Zoning and Building Inspections		3.00
3.00	3.00	3.00	Planning		3.00
<b>14.00</b>	<b>13.00</b>	<b>13.00</b>	<b>Subtotal - Development</b>	<b>-</b>	<b>12.50</b>
<b>165.75</b>	<b>157.75</b>	<b>153.80</b>	<b>Total General Fund positions</b>	<b>5.10</b>	<b>149.50</b>
20.50	19.00	20.10	Library	9.10	11.00
16.50	14.75	13.80	Water Utility		14.30
4.40	4.50	4.00	Sewer Utility		4.00
1.00	1.00	1.00	Storm Utility		1.00
<b>208.15</b>	<b>197.00</b>	<b>192.70</b>	<b>Grand total authorized positions</b>	<b>14.20</b>	<b>179.80</b>
Total Full-time equivalent employees					
<b>194.00</b>					

Elected officials, the judge, and temporary workers are not included in the above totals.

# GENERAL FUND COMPARATIVE EXPENDITURE BUDGETS

Department	2014	2013	Amount Change	Percent Change
Village Board	45,900	45,935	(35)	-
Village Manager	75,570	65,089	10,481	16%
Clerk Services	692,375	615,985	76,390	12%
Human Resources	98,475	84,805	13,670	16%
Assessment of Property	184,300	292,600	(108,300)	(37%)
Building Maintenance	540,925	515,390	25,535	5%
Insurances	85,500	89,250	(3,750)	(4%)
Judicial	202,075	177,960	24,115	14%
Village Attorney	388,015	422,535	(34,520)	(8%)
Financial Services	324,675	305,850	18,825	6%
CIS	1,189,261	1,237,788	(48,527)	(4%)
<b>Total General Government</b>	<b>3,827,071</b>	<b>3,853,187</b>	<b>(26,116)</b>	<b>(1%)</b>
Dispatch	932,000	826,580	105,420	13%
Police	8,110,173	8,252,760	(142,587)	(2%)
Fire	3,002,850	2,984,445	18,405	1%
Fire Protection	1,660,764	1,658,233	2,531	-
Pest & Weed	38,265	37,390	875	2%
Emergency Government	5,000	6,000	(1,000)	(17%)
Other Protection	25,570	25,570	-	-
<b>Total Public Safety</b>	<b>13,774,622</b>	<b>13,790,978</b>	<b>(16,356)</b>	<b>-</b>
Street Maintenance	3,200,825	3,458,739	(257,914)	(7%)
Equipment Maintenance	445,875	451,190	(5,315)	(1%)
Garages	91,600	89,600	2,000	2%
<b>Total Public Works</b>	<b>3,738,300</b>	<b>3,999,529</b>	<b>(261,229)</b>	<b>(7%)</b>
Community Quality of Life	91,850	88,850	3,000	3%
Old Falls Village	28,900	28,900	-	-
Park Operations	777,625	739,350	38,275	5%
Park Projects	20,600	20,600	-	-
<b>Total Culture &amp; Recreation</b>	<b>918,975</b>	<b>877,700</b>	<b>41,275</b>	<b>5%</b>
CDA	142,490	51,990	90,500	174%
Engineering	221,022	247,035	(26,013)	(11%)
Zoning & Inspection	451,030	432,520	18,510	4%
Planning	299,550	308,745	(9,195)	(3%)
<b>Total Development</b>	<b>1,114,092</b>	<b>1,040,290</b>	<b>73,802</b>	<b>7%</b>
<b>Total before Other Uses of Funds</b>	<b>23,373,060</b>	<b>23,561,684</b>	<b>(188,624)</b>	<b>(1%)</b>
Debt Service	2,343,779	2,366,327	(22,548)	(1%)
Transfer to other funds	715,537	245,000	470,537	192%
<b>Total Expenses</b>	<b>26,432,376</b>	<b>26,173,011</b>	<b>259,365</b>	<b>1%</b>

## GENERAL FUND EXPENDITURES BY FUNCTION:

2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 ESTIMATE	EXPENDITURES	2014 BUDGET	% Change
<b>OPERATING EXPENDITURES BY FUNCTION:</b>						
3,403,514	3,536,776	3,853,187	3,692,187	General Government	<b>3,827,071</b>	(1%)
13,274,668	13,403,309	13,790,978	13,533,978	Public Safety	<b>13,774,622</b>	-
3,727,216	3,632,880	3,999,529	3,999,529	Public Works	<b>3,738,300</b>	(7%)
849,627	752,556	877,700	877,700	Culture & Recreation	<b>918,975</b>	5%
891,391	823,597	1,040,290	1,010,290	Conservation and Development	<b>1,114,092</b>	7%
22,146,416	22,149,118	23,561,684	23,113,684	<b>Total operating expenditures</b>	<b>23,373,060</b>	(1%)
<b>OTHER FINANCING USES:</b>						
2,316,308	2,394,007	2,366,327	2,366,327	Debt Service	<b>2,343,779</b>	(1%)
361,441	1,949,564	245,000	693,000	Transfers Out	<b>715,537</b>	192%
<b>24,824,165</b>	<b>26,492,689</b>	<b>26,173,011</b>	<b>26,173,011</b>	<b>Total Expenditures</b>	<b>26,432,376</b>	1%

## GENERAL FUND EXPENDITURES BY CLASSIFICATION:

2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 ESTIMATE	EXPENDITURES	2014 BUDGET	% Change
<b>OPERATING EXPENDITURES BY CLASSIFICATION:</b>						
15,025,494	14,837,055	15,355,564	14,991,564	Personnel	<b>15,320,355</b>	-
5,350,139	5,403,953	5,826,169	5,924,169	Other Operating	<b>5,842,288</b>	-
1,244,703	1,324,411	1,695,662	1,577,662	Contractual Services	<b>1,538,987</b>	(9%)
526,080	583,699	684,289	620,289	Capital Outlay	<b>671,430</b>	(2%)
22,146,416	22,149,118	23,561,684	23,113,684	<b>Total operating expenditures</b>	<b>23,373,060</b>	(1%)
<b>OTHER FINANCING USES:</b>						
2,316,308	2,394,007	2,366,327	2,366,327	Debt Service	<b>2,343,779</b>	(1%)
361,441	1,949,564	245,000	693,000	Transfers Out	<b>715,537</b>	192%
<b>24,824,165</b>	<b>26,492,689</b>	<b>26,173,011</b>	<b>26,173,011</b>	<b>Total Expenditures</b>	<b>26,432,376</b>	1%

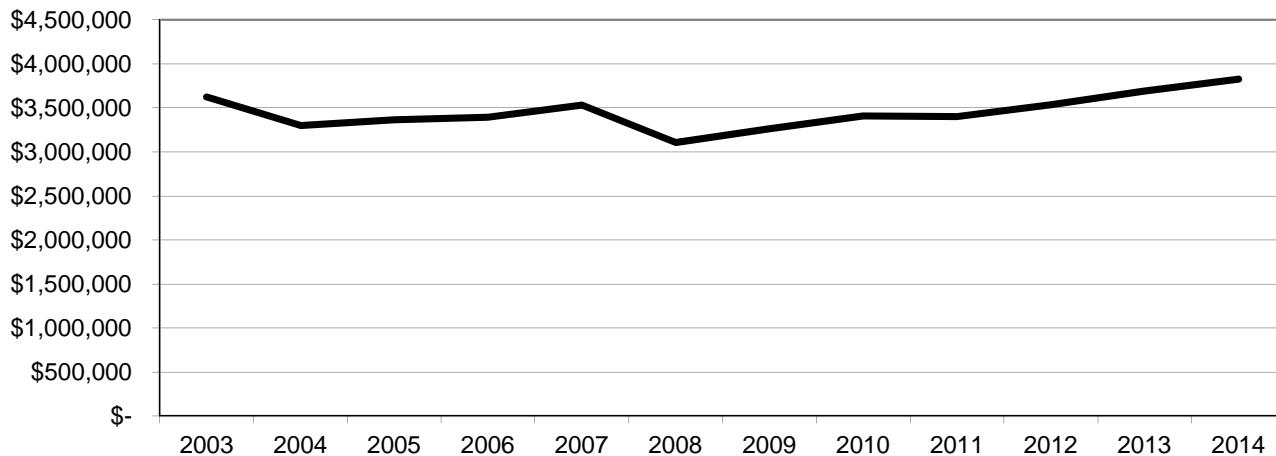
<b>PERCENTAGE OF SUB-TOTAL EXPENDITURES BY FUNCTION:</b>					
57%	56%	55%	55%	Personnel	56%
24%	24%	25%	26%	Other Operating	25%
6%	6%	7%	7%	Contractual Services	7%
2%	3%	3%	3%	Capital Outlay	3%
10%	11%	10%	10%	Debt Service	10%

## [GENERAL GOVERNMENT FUNCTION SUMMARY]

### Oversight, Administration & Fiscal Responsibility

2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 ESTIMATE	EXPENDITURES	2014 BUDGET	% Change
45,447	45,642	45,935	45,935	Village Board	45,900	-
62,919	59,158	65,089	65,089	Village Manager	75,570	16%
602,979	712,642	615,985	623,985	Clerk Services	692,375	12%
91,614	86,932	84,805	84,805	Human Resources	98,475	16%
287,664	286,854	292,600	292,600	Assessment of Property	184,300	(37%)
461,408	467,483	515,390	515,390	Municipal Building Maintenance	540,925	5%
63,161	121,031	89,250	89,250	Insurance & Benefits	85,500	(4%)
186,726	173,792	177,960	177,960	Municipal Judge	202,075	14%
376,059	348,599	422,535	387,535	Village Attorney	388,015	(8%)
349,377	278,254	305,850	303,850	Financial Services	324,675	6%
876,160	956,389	1,237,788	1,105,788	Communications/Information Services	1,189,261	(4%)
3,403,514	3,536,776	3,853,187	3,692,187	<b>Total Expenditures</b>	<b>3,827,071</b>	(1%)
15%	16%	16%	16%	% of total operating expenditures	16%	

**General Government Total Expenditures Trend**



## 100 (VILLAGE BOARD)

2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 ESTIMATE	EXPENDITURES	2014 BUDGET	% Change
43,744	43,865	43,735	43,735	Personnel	43,700	-
1,703	1,777	2,200	2,200	Other Operating	2,200	-
45,447	45,642	45,935	45,935	<b>Total Expenditures</b>	45,900	-

### **BUDGET HIGHLIGHTS:**

No significant 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.

## 110 (VILLAGE MANAGER)

2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 ESTIMATE	EXPENDITURES	2014 BUDGET	% Change
133,879	121,503	122,945	122,945	Personnel*	125,050	2%
5,494	6,811	11,300	11,300	Other Operating	11,300	-
(76,454)	(69,156)	(69,156)	(69,156)	Charged to TIDs	(60,780)	(12%)
62,919	59,158	65,089	65,089	<b>Total Expenditures</b>	<b>75,570</b>	16%

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

### **BUDGET HIGHLIGHTS:**

No significant changes from prior year's budget.

### **RESPONSIBILITIES:**

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

## 111 (CLERK SERVICES)

2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 ESTIMATE	EXPENDITURES	2014 BUDGET	% Change
436,873	494,386	443,485	443,485	Personnel*	469,075	6%
104,596	152,965	110,700	118,700	Other Operating	161,500	46%
53,710	57,491	54,000	54,000	Contracted services	54,000	-
7,800	7,800	7,800	7,800	Capital Outlay	7,800	-
602,979	712,642	615,985	623,985	<b>Total Expenditures</b>	<b>692,375</b>	<b>12%</b>

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

### **BUDGET HIGHLIGHTS:**

Additional costs are expected for 2014 due to the increased number of elections

Capital outlay category includes repayment to Revolving Capital Loan Fund	\$	7,800
A one-time capital outlay had been included in the 2012 budget for document imaging.		

### **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.

## 120 (HUMAN RESOURCES)

2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 ESTIMATE	EXPENDITURES	2014 BUDGET	% Change
74,534	66,682	66,855	66,855	Personnel*	81,225	21%
17,080	11,250	17,950	17,950	Other Operating	17,250	(4%)
-	9,000	-	-	Contracted services	-	-
91,614	86,932	84,805	84,805	<b>Total Expenditures</b>	<b>98,475</b>	16%

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

### **BUDGET HIGHLIGHTS:**

The increase in personnel costs for 2014 is related to the addition of part-time help.

### **RESPONSIBILITIES:**

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

## 130 (ASSESSMENT OF PROPERTY)

2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 ESTIMATE	EXPENDITURES	2014 BUDGET	% Change
217	258	300	300	Other Operating	300	-
287,447	286,596	292,300	292,300	Contracted services	184,000	(37%)
287,664	286,854	292,600	292,600	<b>Total Expenditures</b>	<b>184,300</b>	(37%)

### **BUDGET HIGHLIGHTS:**

The assessing function is a contracted service.

Contractual services includes the following:

Wisconsin Dept of Revenue for manufacturing assessment services	28,000
Waukesha County - Property data base (1/2) maintenance	12,000
Tyler Technologies, Inc. for assessment services	144,000
<b>Total contractual services</b>	<b>184,000</b>

### **RESPONSIBILITIES:**

- \* Provide all legally required assessments functions.
- \* Discover, list and value annually all taxable real and personal property within the Village.
- \* Prepare the annual assessment roll.
- \* Respond to requests for review of valuations and attend Board of Review meetings to defend contested values.
- \* Keep record of, examine, and annually determine the status of exempt property.
- \* Maintain legal records: process and record deeds, land contracts, mortgages, easements and other ownership changes; update and record changes in addresses, tax key numbers, and legal description.
- \* Department of Revenue functions: process all transfer forms; comply with continuing education certification requirements; submit annual Assessor's report; attend mandatory meetings, prepare Tax Incremental District reports.
- \* Real property functions: inspect, investigate and record all sales; organize and inspect all property altered or improved; prepare and mail assessment change notices.
- \* Personal property functions: annually deliver and process reporting forms: create and deliver form supplements; perform occupancy checks; audit returned forms; calculate doorage assessments; prepare and mail assessment notices.
- \* Develop, maintain and improve sales studies, ratio studies, etc, for the purposes of statistical analysis.
- \* Provide information and records on ownership, assessed values, property characteristics, statistical data, etc. to other departments, realtors, appraisers, attorneys, and the general public.
- \* Maintain property data base through CAMA system.

## 150 (MUNICIPAL BUILDING MAINTENANCE)

2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 ESTIMATE	EXPENDITURES	2014 BUDGET	% Change
208,947	178,461	176,640	176,640	Personnel*	199,275	13%
240,225	237,729	252,750	252,750	Other Operating	255,650	1%
12,236	51,293	86,000	86,000	Contracted services	86,000	-
461,408	467,483	515,390	515,390	<b>Total Expenditures</b>	<b>540,925</b>	5%

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

### **BUDGET HIGHLIGHTS:**

The increase in personnel costs for 2014 is related to a sick leave payout for a retirement

### **RESPONSIBILITIES:**

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

## 160 (INSURANCE AND BENEFITS)

2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 ESTIMATE	EXPENDITURES	2014 BUDGET	% Change
12,862	38,770	25,000	25,000	Personnel	30,000	20%
50,299	82,261	64,250	64,250	Other Operating (Insurances)	55,500	(14%)
63,161	121,031	89,250	89,250	<b>Total Expenditures</b>	<b>85,500</b>	(4%)

### **BUDGET HIGHLIGHTS:**

The increase in personnel costs is related to unemployment compensation

The decrease in insurance expenses for 2014 is related to an updated allocation

### **RESPONSIBILITIES:**

- \* This departmental budget contains miscellaneous costs which could otherwise be allocated directly to each municipal department. For ease in administration and reporting, they are combined and reported in this department. This budget contains the following:
  - Unemployment and disability compensation.
  - Property insurance premiums, except for coverages for Water and Sewer Utilities.Those are charged directly to the Utilities.

## 171 (JUDICIAL)

2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 ESTIMATE	EXPENDITURES	2014 BUDGET	% Change
166,522	158,298	162,560	162,560	Personnel	186,675	15%
7,803	15,494	15,400	15,400	Other Operating	15,400	-
12,401	-	-	-	Contracted services	-	-
186,726	173,792	177,960	177,960	<b>Total Expenditures</b>	<b>202,075</b>	14%

### **BUDGET HIGHLIGHTS:**

The judge only gets a raise every few years. A raise was budgeted for 2014.

### **RESPONSIBILITIES:**

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

## 172 (VILLAGE ATTORNEY)

2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 ESTIMATE	EXPENDITURES	2014 BUDGET	% Change
204,426	218,404	251,995	271,995	Personnel*	280,475	11%
13,505	12,198	13,890	13,890	Other Operating	19,890	43%
158,128	117,997	156,650	101,650	Contracted services	87,650	(44%)
376,059	348,599	422,535	387,535	<b>Total Expenditures</b>	<b>388,015</b>	(8%)

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

### **BUDGET HIGHLIGHTS:**

In 2013 the Village hired an assistant attorney in lieu of a contracted prosecutor. This decision will result in ongoing savings for the Village.

### **RESPONSIBILITIES:**

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

## 190 (FINANCIAL SERVICES)

2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 ESTIMATE	EXPENDITURES	2014 BUDGET	% Change
309,251	193,747	243,350	206,350	Personnel*	251,175	3%
3,318	2,716	4,600	4,600	Other Operating	4,600	-
36,808	81,597	57,900	92,900	Contracted services	68,900	19%
-	194	-	-	Capital Outlay	-	-
349,377	278,254	305,850	303,850	<b>Total Expenditures</b>	<b>324,675</b>	<b>6%</b>

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

### **BUDGET HIGHLIGHTS:**

Every even year an OPEB appraisal is needed and causes an increase in contracted costs.

### **RESPONSIBILITIES:**

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

## 195 (COMMUNICATIONS/INFORMATION SYSTEMS)

2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 ESTIMATE	EXPENDITURES	2014 BUDGET	% Change
240,575	236,686	244,420	244,420	Personnel*	250,775	3%
234,858	251,890	312,096	312,096	Other Operating	323,084	4%
255,427	282,214	425,407	357,407	Contracted services	405,187	(5%)
145,300	185,599	255,865	191,865	Capital Outlay	210,215	(18%)
876,160	956,389	1,237,788	1,105,788	<b>Total Expenditures</b>	<b>1,189,261</b>	(4%)

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

### **BUDGET HIGHLIGHTS:**

Savings in 2013 are expected due to the implementation delay of a new payroll/HR system until 2014.

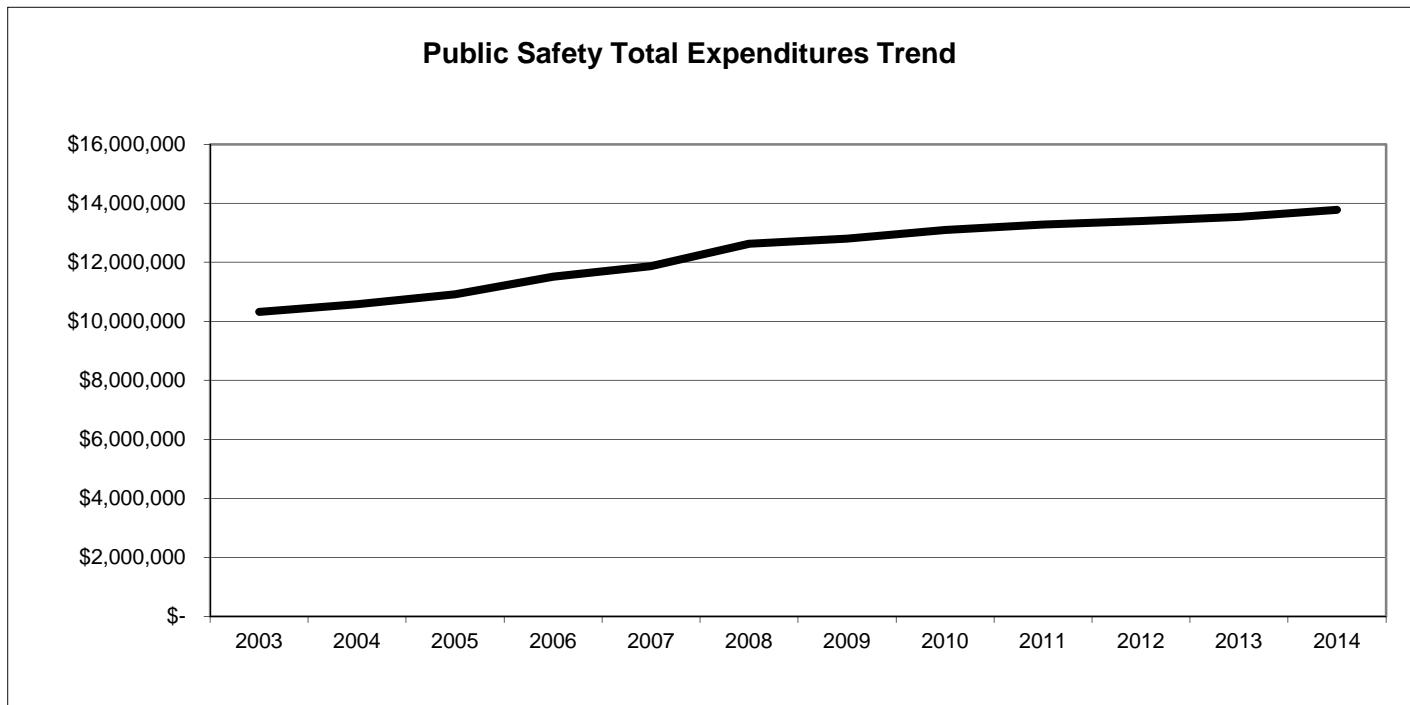
### **RESPONSIBILITIES:**

- \* 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.
- \* 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]

2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 ESTIMATE	EXPENDITURES	2014 BUDGET	% Change
811,727	820,220	826,580	914,580	Emergency Dispatch 911	<b>932,000</b>	13%
7,921,914	8,059,432	8,252,760	8,006,760	Police	<b>8,110,173</b>	(2%)
2,779,649	2,803,926	2,984,445	2,885,445	Fire	<b>3,002,850</b>	1%
1,663,828	1,658,233	1,658,233	1,658,233	Fire Protections Services	<b>1,660,764</b>	-
51,394	33,918	37,390	37,390	Weed Control	<b>38,265</b>	2%
4,878	2,600	6,000	6,000	Emergency Government	<b>5,000</b>	(17%)
41,278	24,980	25,570	25,570	Other Protection Services	<b>25,570</b>	-
<b>13,274,668</b>	<b>13,403,309</b>	<b>13,790,978</b>	<b>13,533,978</b>	<b>Total Expenditures</b>	<b>13,774,622</b>	-
60%	61%	59%	59%	% of total operating expenditures	59%	

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



## 196 (EMERGENCY DISPATCH 911)

2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 ESTIMATE	EXPENDITURES	2014 BUDGET	% Change
800,842	809,286	815,680	903,680	Personnel	921,500	13%
10,885	10,399	10,100	10,100	Other Operating	9,900	(2%)
-	535	800	800	Capital Outlay	600	(25%)
811,727	820,220	826,580	914,580	<b>Total Expenditures</b>	<b>932,000</b>	13%

### **BUDGET HIGHLIGHTS:**

The increase in personnel costs for 2013 and 2014 is related to multiple employees moving to the Village's health insurance plan.

## 200 (POLICE )

2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 ESTIMATE	EXPENDITURES	2014 BUDGET	% Change
7,374,680	7,535,588	7,738,360	7,492,360	Personnel*	7,593,630	(2%)
329,544	307,991	301,150	301,150	Other Operating	299,800	-
100,345	110,650	100,000	100,000	Contracted services	107,000	7%
117,345	105,203	113,250	113,250	Capital Outlay	109,743	(3%)
7,921,914	8,059,432	8,252,760	8,006,760	<b>Total Expenditures</b>	<b>8,110,173</b>	(2%)

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

### **BUDGET HIGHLIGHTS:**

Savings are expected in 2013 due to the retirement of a clerk position that will be left unfilled, as well as multiple employees dropping the Village's health insurance plan.

### **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.

## 220 (FIRE)

2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 ESTIMATE	EXPENDITURES	2014 BUDGET	% Change
2,302,123	2,322,076	2,510,845	2,321,845	Personnel	2,382,450	(5%)
356,428	345,594	343,600	433,600	Other Operating	469,400	37%
48,365	53,272	44,835	44,835	Contracted services	62,000	38%
72,733	82,984	85,165	85,165	Capital Outlay	89,000	5%
2,779,649	2,803,926	2,984,445	2,885,445	<b>Total Expenditures</b>	<b>3,002,850</b>	<b>1%</b>

### **BUDGET HIGHLIGHTS:**

Savings are expected in 2013 due to two firemen positions being open for about six months.

### **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 "Teddy 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 operations and other supporting services.
- \* Provide hazardous material incident coverage for "Level B" incidents, and support regional teams for more severe incidents.

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

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

#### **Fire Administration:**

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

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

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

## (230) FIRE PROTECTION SERVICES

2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 ESTIMATE	EXPENDITURES	2014 Budget	% Change
1,663,828	1,658,233	1,658,233	1,658,233	Public Fire Protection	1,660,764	-

**Purpose:**

- \* This expenditure category contains the annual payment from the Village's General Operating budget to the Water Utility for rental of Utility owned hydrants and mains for fire fighting purposes. This annual payment is required by the Public Service Commission.

## (260) PEST AND WEED CONTROL

2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 ESTIMATE	EXPENDITURES	2014 Budget	% Change
31,882	31,571	32,390	32,390	Personnel	33,265	3%
13	2	-	-	Other Operating	-	-
19,499	2,345	5,000	5,000	Contracted services	5,000	-
51,394	33,918	37,390	37,390	<b>Total Expenditures</b>	<b>38,265</b>	<b>2%</b>

### **BUDGET HIGHLIGHTS:**

No significant changes for 2014.

### **RESPONSIBILITIES:**

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

## 280 (EMERGENCY GOVERNMENT)

2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 ESTIMATE	EXPENDITURES	2014 BUDGET	% Change
4,878	2,600	6,000	6,000	Other Operating	5,000	(17%)

### **BUDGET HIGHLIGHTS:**

No significant changes for 2014.

### **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.

## 290 (OTHER PROTECTION SERVICES)

2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 ESTIMATE	EXPENDITURES	2014 BUDGET	% Change
31,708	15,410	16,000	16,000	Other Operating	16,000	-
9,570	9,570	9,570	9,570	Contracted services	9,570	-
41,278	24,980	25,570	25,570	<b>Total Expenditures</b>	<b>25,570</b>	-

### **BUDGET HIGHLIGHTS:**

No significant changes for 2014.

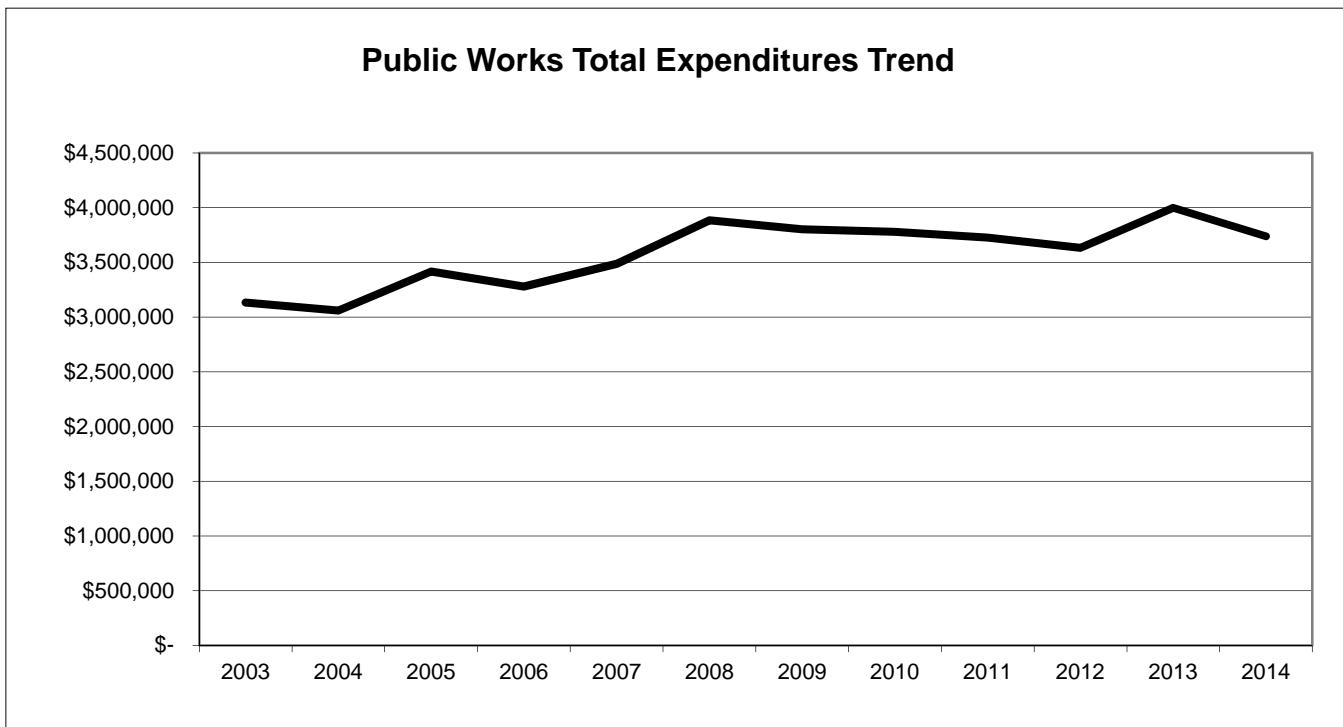
### **RESPONSIBILITIES:**

- \* 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]

2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 ESTIMATE	EXPENDITURES	2014 BUDGET	% Change
3,220,501	3,168,621	3,458,739	3,458,739	Street Maintenance	<b>3,200,825</b>	(7%)
434,799	389,603	451,190	451,190	Equipment Maintenance	<b>445,875</b>	(1%)
71,916	74,656	89,600	89,600	Municipal Garages	<b>91,600</b>	2%
<b>3,727,216</b>	<b>3,632,880</b>	<b>3,999,529</b>	<b>3,999,529</b>	<b>Total Expenditures</b>	<b>3,738,300</b>	(7%)
17%	16%	17%	17%	% of total operating expenditures	16%	

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



## 400 (STREET MAINTENANCE)

2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 ESTIMATE	EXPENDITURES	2014 BUDGET	% Change
1,788,412	1,537,344	1,282,200	1,282,200	Personnel*	1,299,925	1%
1,650,378	1,728,109	2,067,400	2,067,400	Other Operating	1,795,900	(13%)
-	5,250	125,000	125,000	Contracted services	125,000	-
179,332	194,655	217,839	217,839	Capital Outlay	250,500	15%
(397,621)	(296,737)	(233,700)	(233,700)	Transfer to Storm Water Ut.	(270,500)	16%
3,220,501	3,168,621	3,458,739	3,458,739	<b>Total Expenditures</b>	<b>3,200,825</b>	(7%)

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

### **BUDGET HIGHLIGHTS:**

The 2013 salt budget was amended with an increase of \$290,000 due to the unusual weather.

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

### **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.

## 420 (EQUIPMENT MAINTENANCE)

2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 ESTIMATE	EXPENDITURES	2014 BUDGET	% Change
272,708	208,204	247,090	247,090	Personnel*	241,975	(2%)
152,706	175,114	184,100	184,100	Other Operating	188,900	3%
9,385	3,127	20,000	20,000	Contracted services	15,000	(25%)
-	3,158	-	-	Capital Outlay	-	-
434,799	389,603	451,190	451,190	<b>Total Expenditures</b>	<b>445,875</b>	(1%)

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

### **BUDGET HIGHLIGHTS:**

No significant changes for 2014.

### **RESPONSIBILITIES:**

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

## 440 (MUNICIPAL GARAGES)

2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 ESTIMATE	EXPENDITURES	2014 BUDGET	% Change
71,916	74,656	89,600	89,600	Other Operating	91,600	2%

### **BUDGET HIGHLIGHTS:**

No significant changes for 2014.

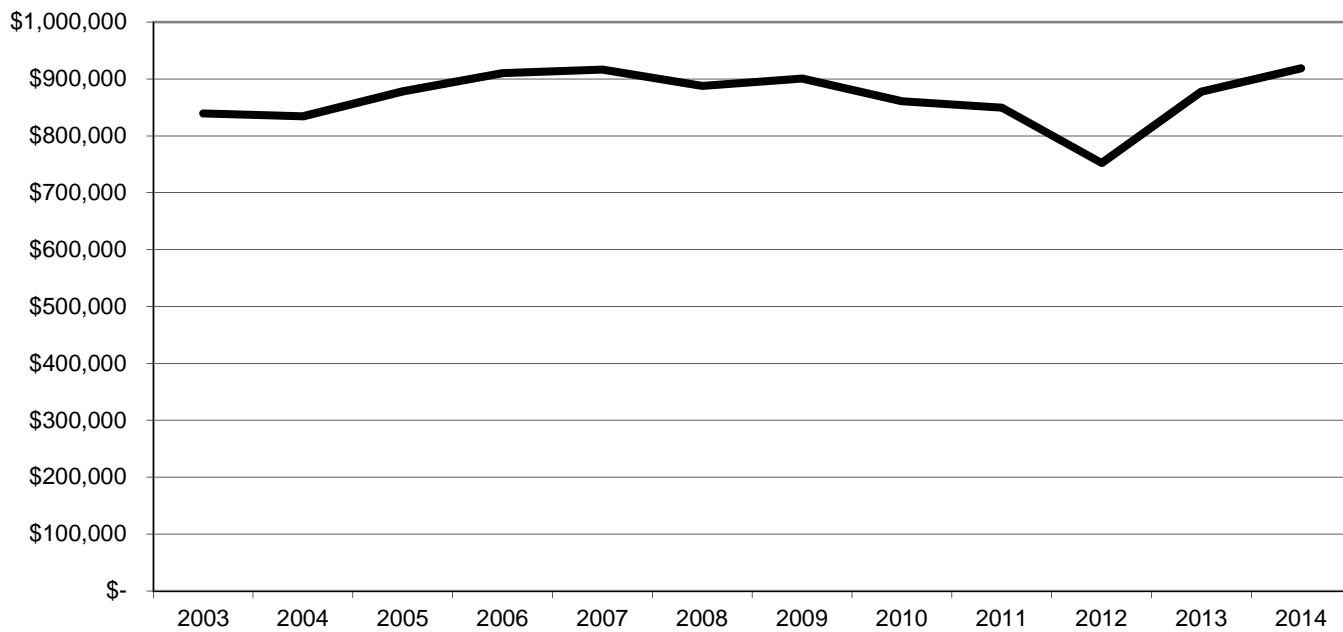
### **RESPONSIBILITIES:**

- \* 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.

## [CULTURE, RECREATION AND EDUCATION]

2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 ESTIMATE	EXPENDITURES	2014 BUDGET	% Change
81,922	87,928	88,850	88,850	Community Quality of Life	<b>91,850</b>	3%
40,845	23,961	28,900	28,900	Historical Society and Museum	<b>28,900</b>	-
669,478	602,185	739,350	739,350	Park and Forestry Operations	<b>777,625</b>	5%
57,382	38,482	20,600	20,600	Park Projects	<b>20,600</b>	-
849,627	752,556	877,700	877,700	<b>Total Expenditures</b>	<b>918,975</b>	5%
4%	3%	4%	4%	% of total operating expenditures	4%	

### Culture and Recreation Total Expenditure Trend



## 180 (COMMUNITY QUALITY OF LIFE)

2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 ESTIMATE	EXPENDITURES	2014 BUDGET	% Change
81,922	87,928	88,850	88,850	Other Operating	91,850	3%

### BUDGET HIGHLIGHTS:

No significant changes for 2014.

## 582 (HISTORICAL SOCIETY AND MUSEUM)

2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 ESTIMATE	EXPENDITURES	2014 BUDGET	% CHANGE
40,845	23,961	28,900	28,900	Other Operating	28,900	-

### **BUDGET HIGHLIGHTS:**

No significant changes for 2014.

### **RESPONSIBILITIES:**

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

## 620 (PARKS AND FORESTRY OPERATIONS)

2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 ESTIMATE	EXPENDITURES	2014 BUDGET	% Change
475,403	431,421	511,100	511,100	Personnel	543,575	6%
147,779	116,568	138,250	138,250	Other Operating	139,050	1%
46,296	54,196	90,000	90,000	Contracted services	95,000	6%
669,478	602,185	739,350	739,350	<b>Total Expenditures</b>	<b>777,625</b>	<b>5%</b>

### **BUDGET HIGHLIGHTS:**

The large increase in personnel costs for 2014 is due to the payout of accumulated sick days for a retiree.

### **PARK RELATED RESPONSIBILITIES:**

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

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

### **FORESTRY RELATED RESPONSIBILITIES:**

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

## 640 (PARK PROJECTS)

2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2013 ESTIMATE	EXPENDITURES	2014 BUDGET	% Change
57,382	38,482	20,600	20,600	Other Operating	20,600	-

### **BUDGET HIGHLIGHTS:**

No significant changes for 2014.

### **RESPONSIBILITIES:**

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

Responsibilities include maintenance of the following:

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

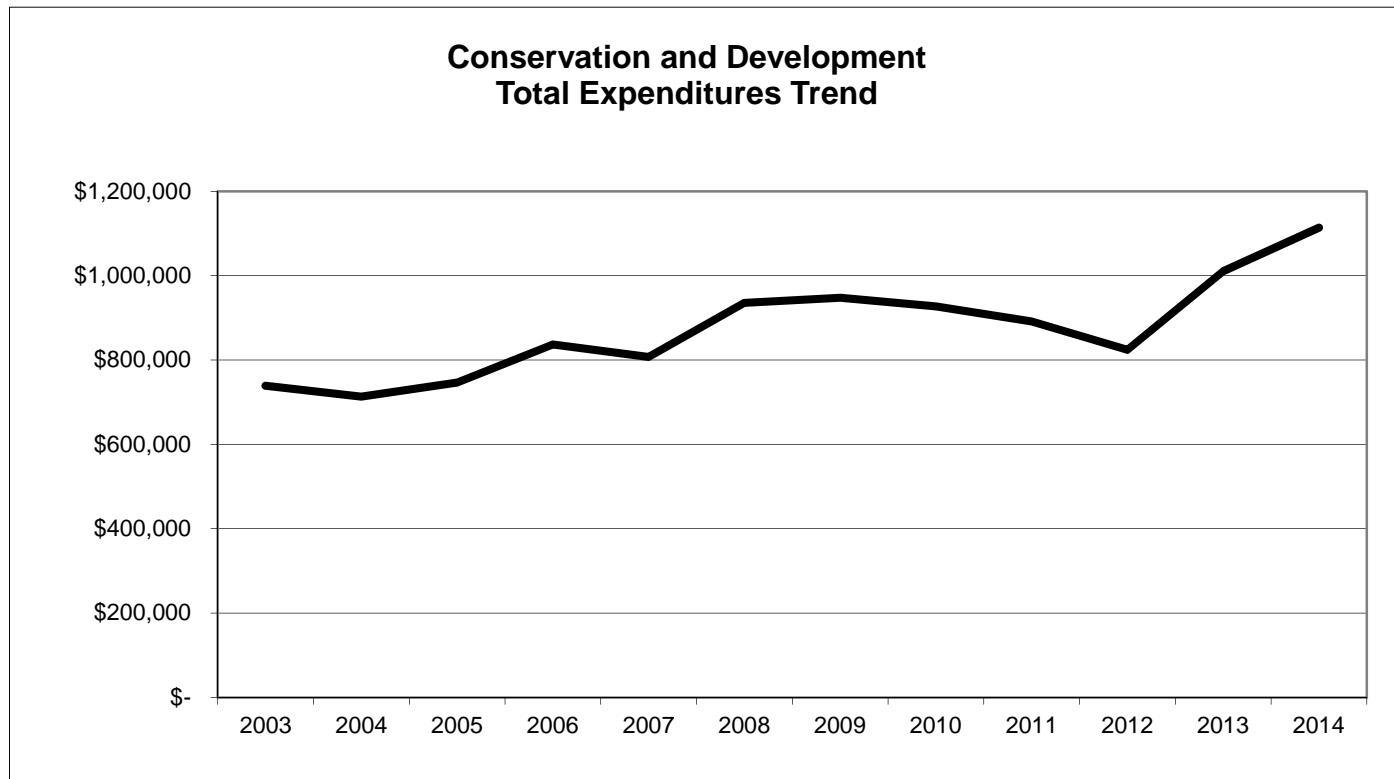
Improvements - Includes outlying or small areas:

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

## [CONSERVATION AND DEVELOPMENT]

2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 ESTIMATE	EXPENDITURES	2014 BUDGET	% Change
81,989	47,229	51,990	51,990	Community Development	142,490	174%
143,748	99,871	247,035	247,035	Engineering Services	221,022	(11%)
376,330	407,288	432,520	402,520	Zoning and Building Inspections	451,030	4%
289,324	269,209	308,745	308,745	Planning	299,550	(3%)
891,391	823,597	1,040,290	1,010,290	<b>Total Expenditures</b>	<b>1,114,092</b>	7%
4%	4%	4%	4%	% of total operating expenditures	5%	

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



## 750 (COMMUNITY DEVELOPMENT AUTHORITY (CDA))

2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 ESTIMATE	EXPENDITURES	2014 BUDGET	% CHANGE
32,736	29,526	30,240	30,240	Personnel	<b>30,740</b>	2%
49,253	17,703	21,750	21,750	Other Operating	<b>111,750</b>	414%
81,989	47,229	51,990	51,990	<b>Total Expenditures</b>	<b>142,490</b>	174%

### **BUDGET HIGHLIGHTS:**

The large increase in other operating costs for 2014 is the newly anticipated payment of \$105,000 (70% of hotel taxes) to a tourism entity. We anticipate this new state legislation to pass.

### **RESPONSIBILITIES:**

- \* The Community Development Authority (CDA) consists of seven (7) Commissioners appointed by the Village Board President and confirmed by the Village Board.
- \* Implement business development and retention activities as identified in the Village's Overall Economic Development Plan.
- \* The CDA functions as the Housing Authority, and as a Redevelopment Authority.
- \* Planning and development related to tax incremental financing districts.
- \* Administration of the Economic Master Development and Revolving Loan programs.
- \* Business attraction, expansion and retention.
- \* Tourism promotion.

## 760 (ENGINEERING SERVICES)

2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 ESTIMATE	EXPENDITURES	2014 BUDGET	% CHANGE
699,726	651,027	563,765	563,765	Personnel*	538,750	(4%)
10,760	13,663	21,700	21,700	Other Operating	21,700	-
29,099	6,500	20,000	20,000	Contracted services	20,000	-
3,570	3,571	3,570	3,570	Capital Outlay	3,572	-
(373,097)	(305,004)	(263,000)	(263,000)	Less charged to developers & projects	(265,000)	1%
(27,354)	(37,882)	(7,000)	(7,000)	Less charged to TIDs	(6,000)	(14%)
(198,956)	(232,004)	(92,000)	(92,000)	Less charged to utilities	(92,000)	-
143,748	99,871	247,035	247,035	<b>Total Expenditures</b>	<b>221,022</b>	(11%)

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

### **BUDGET HIGHLIGHTS:**

Personnel cost savings are expected in 2014 due to the sharing of a full-time employee with the Water Utility.

### **RESPONSIBILITIES:**

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

## 770 (ZONING AND BUILDING INSPECTIONS)

2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 ESTIMATE	EXPENDITURES	2014 BUDGET	% CHANGE
206,758	207,838	213,820	213,820	Personnel*	226,650	6%
3,585	6,137	9,700	9,700	Other Operating	9,700	-
165,987	193,313	209,000	179,000	Contracted services	214,680	3%
376,330	407,288	432,520	402,520	<b>Total Expenditures</b>	<b>451,030</b>	4%

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

### **BUDGET HIGHLIGHTS:**

Increased benefits costs are expected in 2014 for this department.

### **RESPONSIBILITIES:**

- \* To ensure that buildings are constructed and maintained in a manner which protects the health, safety and welfare of the Village residents, and are within the guidelines of the State and Village building codes.
- \* Administration and enforcement of building and zoning codes by the issuance of permits, the collection of fees, and the checking of building plans of all structures and buildings within the Village. This includes building, electrical, plumbing, heating, occupancy, and other permits; electrical contractor licenses, and collection of impact fees.
- \* Maintenance of building records and plans for individual properties.
- \* The Inspections Department issues permits, reviews plans and performs inspections for new buildings, additions, alterations, electrical and heating systems, swimming pools, accessory buildings, signs, and moving or demolishing buildings.
- \* Provide staff support to Zoning Board of Appeals, Village Board and various other committees.
- \* Enforce the various ordinances which guide the use and development of private property.
- \* Provide for the annual state inspection of weight and measuring devices.
- \* Provide information and access to records to the public.

## 790 (PLANNING)

2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 ESTIMATE	EXPENDITURES	2014 BUDGET	% CHANGE
282,093	263,155	293,945	293,945	Personnel*	<b>284,750</b>	(3%)
7,231	6,054	14,800	14,800	Other Operating	<b>14,800</b>	-
<b>289,324</b>	<b>269,209</b>	<b>308,745</b>	<b>308,745</b>	<b>Total Expenditures</b>	<b>299,550</b>	(3%)

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

### **BUDGET HIGHLIGHTS:**

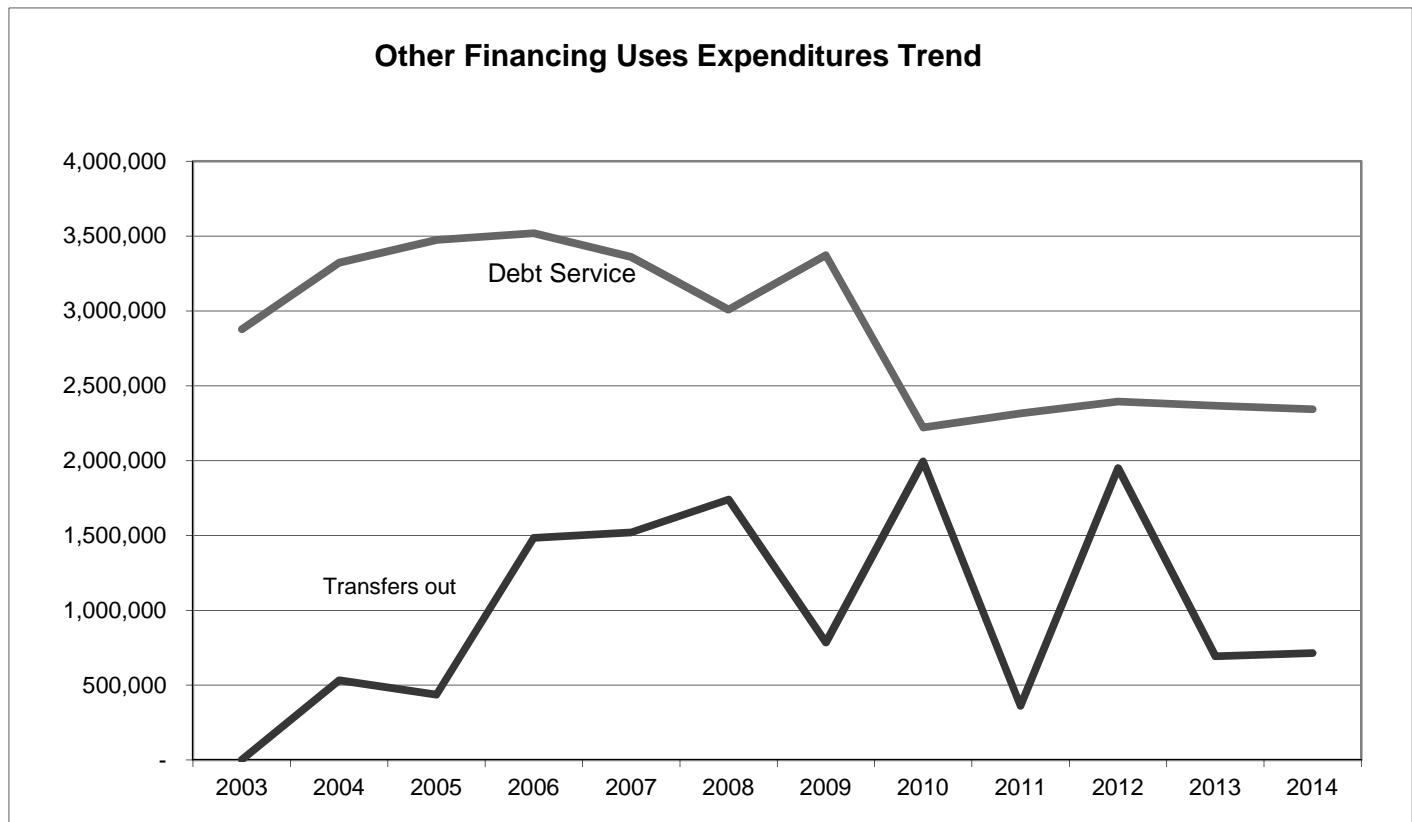
No significant changes for 2014

### **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]

2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 ESTIMATE	EXPENDITURES	2014 BUDGET	% Change
2,316,308	2,394,007	2,366,327	2,366,327	Debt Service	2,343,779	(1%)
361,441	1,949,564	245,000	693,000	Transfers to Other Funds	715,537	192%
2,677,749	4,343,571	2,611,327	3,059,327	<b>Total Expenditures</b>	<b>3,059,316</b>	<b>17%</b>



## 800 (DEBT SERVICE)

2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 ESTIMATE	EXPENDITURES	2014 BUDGET	% Change
2,316,308	2,394,007	2,366,327	2,366,327	Principal and interest	<b>2,341,779</b>	(1%)
-	-	-	-	Bond expenditures	<b>2,000</b>	N/A
2,316,308	2,394,007	2,366,327	2,366,327	<b>Total Expenditures</b>	<b>2,343,779</b>	(1%)

### **BUDGET HIGHLIGHTS:**

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

## 910 (TRANSFERS TO OTHER FUNDS)

2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 ESTIMATE	EXPENDITURES	2014 BUDGET	% Change
216,441	354,564	150,000	447,524	Solid Waste Collection Fund	525,537	250%
95,000	1,095,000	95,000	95,000	Capital Projects Fund	95,000	-
-	500,000	-	148,000	Municipal Facilities/Equip Fund	-	-
50,000	-	-	-	Risk Management	-	-
-	-	-	2,476	Special Assessments	95,000	N/A
361,441	1,949,564	245,000	693,000	<b>Total Expenditures</b>	<b>715,537</b>	192%

### **BUDGET HIGHLIGHTS:**

The budgeted transfer to the Solid Waste Collection Fund accounts for the 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)

The transfer to Special Assessments is needed to address a cash-flow shortage in that fund.

# **Chapter 5**

## **OTHER GOVERNMENTAL FUNDS**

<b>Solid Waste Collection Fund</b>	<b>Page 5.1</b>
<b>Library Operations and Maintenance</b>	<b>Page 5.2</b>
<b>Debt Service Fund</b>	<b>Page 5.5</b>
<b>Municipal Facilities &amp; Equipment Fund</b>	<b>Page 5.12</b>

# Fund 215 (Solid Waste Collection)

2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 ESTIMATE	REVENUES	2014 BUDGET	% CHANGE
1,190,633	1,226,419	1,227,500	1,228,000	Refuse collection fee	1,227,500	-
70,536	80,065	80,000	80,052	Recycling State aids	80,000	-
161,973	64,780	85,000	24,000	Recycling rebate	24,000	(72%)
2,750	2,900	2,000	150	Sales of recycling carts	2,000	-
<b>1,425,892</b>	<b>1,374,164</b>	<b>1,394,500</b>	<b>1,332,202</b>	<b>Total revenues</b>	<b>1,333,500</b>	

2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 ESTIMATE	EXPENDITURES	2014 BUDGET	% CHANGE
1,126,052	1,174,886	1,200,000	1,215,000	Garbage collection contract	1,242,000	3%
113,525	113,949	121,400	100,000	State generator fee	122,000	-
5,354	5,618	7,000	10,000	Taxes - dumping	7,000	-
306	300	500	300	Audit fee	325	(35%)
<b>1,245,237</b>	<b>1,294,753</b>	<b>1,328,900</b>	<b>1,325,300</b>	<b>Sub-total garbage collection</b>	<b>1,371,325</b>	
403,805	416,856	457,500	431,000	Recycling collection contract	474,000	4%
219	197	500	200	Recycling materials/supplies	500	-
4,043	8,523	10,000	10,000	Spring brush pick-up	10,000	-
7,113	7,357	5,000	7,500	Household hazardous materials	7,000	40%
1,473	-	3,500	250	Municipal hazardous waste	2,500	(29%)
5,895	6,772	7,000	5,000	General administrative expense	7,000	-
2,491	2,664	3,000	3,000	Postage	3,000	-
<b>425,039</b>	<b>442,369</b>	<b>486,500</b>	<b>456,950</b>	<b>Sub-total recycling</b>	<b>504,000</b>	
1,670,276	1,737,122	1,815,400	1,782,250	<b>Total expenditures</b>	<b>1,875,325</b>	
(244,384)	(362,958)	(420,900)	(450,048)	<b>Net income (expense)</b>	<b>(541,825)</b>	
150,000	150,000	150,000	150,000	Transfer from General Fund	150,000	-
18,660	8,394	2,524	2,524	Municipal Facilities interest	16,288	545%
66,441	204,564	268,376	297,524	Operating deficit makeup transfer	375,537	40%
(9,283)	-	-	-	<b>Net income (expense)</b>	-	
9,283	-	-	-	<b>Fund balance, beginning</b>	-	
-	-	-	-	<b>Fund balance, ending</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 2013 tax bill for 2014 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	<b>\$100.12</b>

# Funds 220 & 221

## LIBRARY OPERATIONS & BUILDING MAINTENANCE (Combined)

### SUMMARY:

2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 ESTIMATE	REVENUES	2014 BUDGET	% Change
1,812,430	1,742,835	1,736,536	1,736,536	Real estate/personnel prop taxes	1,747,518	1%
71,271	71,912	74,759	74,759	Other revenues	83,902	12%
1,883,701	1,814,747	1,811,295	1,811,295	<b>Total Revenues</b>	1,831,420	1%

2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 ESTIMATE	EXPENDITURES	2014 BUDGET	% Change
1,527,572	1,425,305	1,496,325	1,496,325	Operating expenditures	1,503,575	-
300,605	284,974	314,970	314,970	Building maintenance	327,845	4%
-						
1,828,177	1,710,279	1,811,295	1,811,295	<b>Total Expenditures</b>	1,831,420	1%

55,524	104,468	-	-	Revenues less expenditures	-	
955,795	1,011,319	1,115,787	1,115,787	Fund balance, beginning	1,115,787	
1,011,319	1,115,787	1,115,787	1,115,787	<b>Fund balance, ending</b>	1,115,787	

### 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.

# FUND 220 (LIBRARY OPERATIONS)

2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 ESTIMATE	REVENUES	2014 BUDGET	% Change
1,494,650	1,439,535	1,422,116	1,422,116	Property taxes	1,420,173	-
41,871	38,002	43,030	43,030	Public charges for services	44,015	2%
1,355	1,868	1,250	1,250	Interest earnings	1,250	-
27,100	30,937	29,129	29,129	Cross County Border reimbursements	32,687	12%
490	506	800	800	Other miscellaneous revenues	5,450	581%
1,565,466	1,510,848	1,496,325	1,496,325	<b>Total revenues</b>	<b>1,503,575</b>	-

2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 ESTIMATE	EXPENDITURES	2014 BUDGET	% Change
1,148,439	1,097,376	1,114,200	1,114,200	Salaries/benefits	1,128,350	1%
195,019	176,824	208,900	208,900	Books and Periodicals	200,500	(4%)
3,082	3,054	4,600	4,600	Training	4,800	4%
30,315	27,029	41,900	41,900	Materials and supplies	37,300	(11%)
15,152	8,360	19,400	19,400	Repairs/maintenance eq.	17,100	(12%)
7,844	7,611	9,000	9,000	Rentals	11,000	22%
28,152	36,483	31,500	31,500	Property and equipment	37,400	19%
5,894	6,779	8,000	8,000	Utilities	7,900	(1%)
43,896	52,789	41,300	41,300	Contractual services	45,600	10%
9,000	9,000	10,625	10,625	Property insurance	13,625	28%
-	-	-	-	Contingency	-	-
40,779	-	6,900	6,900	Transfers to other funds	-	(100%)
1,527,572	1,425,305	1,496,325	1,496,325	<b>Total expenditures</b>	<b>1,503,575</b>	-

37,894	85,543	-	-	<b>Revenues less expenditures</b>	-
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692,678	730,572	816,115	816,115	Fund balance, beginning	816,115
730,572	816,115	816,115	816,115	<b>Fund balance, ending</b>	<b>816,115</b>

## 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.

# FUND 221 (LIBRARY BUILDING MAINTENANCE)

2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 ESTIMATE	REVENUES	2014 BUDGET	% Change
317,780	303,300	314,420	314,420	Property taxes	327,345	4%
455	599	550	550	Interest earnings	500	(9%)
318,235	303,899	314,970	314,970	<b>Total revenues</b>	<b>327,845</b>	<b>4%</b>

2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 ESTIMATE	EXPENDITURES	2014 BUDGET	% Change
118,746	100,334	87,420	87,420	Salaries/benefits	101,920	17%
4,578	3,316	6,250	6,250	Materials and supplies	2,500	(60%)
15,271	20,879	15,000	15,000	Repairs/maintenance equipment	20,000	33%
-	-	-	-	Property and equipment	-	-
129,129	130,425	135,000	135,000	Utilities	135,000	-
11,121	30,020	70,800	70,800	Contractual services	68,425	(3%)
-	-	500	500	Lease/Rent expense	-	(100%)
21,760	-	-	-	Transfer to Risk Management	-	-
300,605	284,974	314,970	314,970	<b>Total expenditures</b>	<b>327,845</b>	<b>4%</b>

17,630	18,925	-	-	<b>Revenues less expenditures</b>	-
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263,117	280,747	299,672	299,672	<b>Fund balance, beginning</b>	299,672
280,747	299,672	299,672	299,672	<b>Fund balance, ending</b>	299,672

## RESPONSIBILITIES:

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

Heating, ventilating and air conditioning systems.

Plumbing, pipes and fixtures.

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

Provide cleaning, sanitizing, recycling and trash removal daily.

Print stationary, forms, documents and other information materials.

## BUDGET HIGHLIGHTS:

The increase in contractual services is necessary to make up for the reduction in personnel costs.

## 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.)

# FUND 500 (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:**

### **General obligation bonds and notes**

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 and notes.

### **Bond anticipation notes (BANS)**

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.

### **Utility revenue bonds**

Long term bonds issued for the construction of utility assets, such as water mains, pump stations, and wells. Debt service on these bonds is structured over a longer period to coincide with growth in utility customer base.

# FUND 500 (DEBT SERVICE FUND)

(CONTINUED)

2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 ESTIMATE	REVENUES	2014 BUDGET	% Change
-	-	-	-	Accrued interest on bonds	-	-
-	16,200,000	6,780,000	6,780,000	Proceeds from refunding notes	<b>3,875,000</b>	(43%)
<b>Transfers in from:</b>						
2,316,308	2,394,007	2,336,230	2,336,230	General Fund	<b>2,341,779</b>	-
2,090,153	2,139,262	2,029,951	2,029,951	Municipal Facilities/Equipment	<b>1,845,000</b>	(9%)
608,400	545,043	446,360	446,360	Special Assessment Fund	<b>286,647</b>	(36%)
-	174	-	-	Capital Projects Fund	-	-
573,000	586,844	601,156	601,156	TID #2 Village Centre	<b>587,938</b>	(2%)
621,201	-	-	-	TID #4 Heritage Reserve	-	-
1,171,263	1,211,786	1,080,155	1,080,155	TID #5 Westbrook Corp Park	<b>1,135,281</b>	5%
931,391	775,286	2,933,225	2,945,478	TID #6 Main Street	<b>18,440,074</b>	529%
-	-	-	-	TID #7 First Park	-	-
1,119,875	1,807,124	1,852,074	1,892,270	TID #8 Richfield Way	<b>1,904,875</b>	3%
-	33	4,996	4,996	TID #9	<b>6,813</b>	36%
450	64,135	4,206,500	4,206,500	TID #10	<b>382,978</b>	(91%)
60	8,057	536,500	536,500	TID #11	<b>10,529</b>	(98%)
9,432,101	25,731,751	22,807,147	22,859,596	<b>Total Revenues</b>	<b>30,816,914</b>	35%

2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 ESTIMATE	EXPENDITURES	2014 BUDGET	% Change
8,519	9,396	12,000	12,000	Bond Payment Expenses	-	(100%)
2,500	-	-	-	Arbitrage calculations/expense	-	-
205,922	393,613	-	-	Bond Issuance Expenses	<b>60,000</b>	N/A
(236,519)	(1,514,920)	-	-	Bond Premium	<b>(60,000)</b>	N/A
6,258,416	15,148,416	20,230,416	28,604,687	Bond Principal payments	<b>28,081,416</b>	39%
3,344,501	3,012,731	2,911,110	2,961,398	Bond Interest payments	<b>2,735,498</b>	(6%)
9,583,339	17,049,236	23,153,526	31,578,085	<b>Total Expenditures</b>	<b>30,816,914</b>	33%
(151,238)	8,682,515	(346,379)	(8,718,489)	<b>Net increase (decrease)</b>	-	
187,212	35,974	8,718,489	8,718,489	<b>Fund Balance, beginning</b>	-	
35,974	8,718,489	8,372,110	-	<b>Fund Balance, end of year</b>	-	

## BUDGET HIGHLIGHTS:

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

Principal and interest schedules to maturity are shown on Pages 5.9 through 5.11.

During 2013, the Village issued the following debt:

\$ 1,280,000 TID #6 refinancing of the balloon payment due on the 2010 bonds  
 2,370,000 2013 Capital Budget (Water and Storm Water Utilities)  
 1,930,000 Water Utility GO bonds - Current and advance refunding of revenue bonds  
 7,175,000 TID #8  
 5,500,000 TID #6, #10, #11 refinancing of the balloon payment due on the 2011 bonds

# FUND 500 (DEBT SERVICE FUND)

(CONTINUED)

## 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.

### Debt Limit Calculation:

	ACTUAL 01/01/12	ACTUAL 01/01/13
<b>Statutory debt limit calculation:</b>		
Full Equalized Value	4,315,491,900	4,245,013,600
Statutory limit %	5.00%	5.00%
Calculated debt limit	\$215,774,595	\$212,250,680
Total general obligation debt	93,360,000	98,640,000
Remaining allowable debt under State Statute limitation	122,414,595	113,610,680
Conservative amount - 60% of allowable limit	129,464,757	127,350,408
Remaining allowable debt capacity using conservative limit	36,104,757	28,710,408

### Principal Outstanding by Paying Source:

		ACTUAL 12/31/12	ACTUAL 12/31/13	\$ Change
General Obligation	Tax levy	19,236,576	18,254,782	(981,794)
General Obligation	Special assessments	1,361,884	959,768	(402,116)
General Obligation	Tipping fees	15,125,000	13,600,000	(1,525,000)
General Obligation	Tax Incremental Districts	54,285,000	59,840,000	5,555,000
General Obligation	Utility user charges	3,351,540	5,985,450	2,633,910
<b>Total General Obligation debt</b>		<b>\$ 93,360,000</b>	<b>\$ 98,640,000</b>	<b>\$ 5,280,000</b>
TID Anticipation Notes	New debt issuance	1,280,000	-	(1,280,000)
Water Utility Bonds	Utility user charges	2,735,000	-	(2,735,000)
Clean Water Fund Loans	Utility user charges	2,000,612	1,751,118	(249,494)
<b>Total Utility Debt Outstanding</b>		<b>\$ 6,015,612</b>	<b>\$ 1,751,118</b>	<b>\$ (4,264,494)</b>
		<b>\$ 99,375,612</b>	<b>\$ 100,391,118</b>	<b>\$ 1,015,506</b>

## OUTSTANDING DEBT SUMMARY

Projected 12/31/13	Average Coupon Rate	Issue Amount	Final Maturity	First Callable	Issue Title	Purpose
<b><u>General Obligation Debt</u></b>						
4,675,000	4.92%	7,225,000	2018	5/1/2015	2004 Refunding Bonds	To refinance TID #5 BANS
250,000	3.60%	3,360,000	2014	09/01/12	2004 G.O. Notes	To refinance 1997 notes and fund 2004 Cap. Budget
1,100,000	3.89%	3,780,000	2015	06/01/13	2005 G.O. Notes	To finance 2005 Capital Budget
1,050,000	4.21%	2,660,000	2016	06/01/15	2006 G.O. Notes	To finance 2006 Capital Budget
1,075,000	4.32%	1,750,000	2017	06/01/15	2007 G.O. Notes	To finance 2007 Capital Budget
2,425,000	4.10%	3,800,000	2018	06/01/16	2008 G.O. Notes	To finance 2008 Capital Budget
2,500,000	3.52%	3,320,000	2019	05/01/17	2009 G.O. Notes	To finance 2009 Capital Budget
575,000	2.15%	2,800,000	2014	No Call	2010 G.O. Notes	To refinance TID #2 Debt
3,300,000	3.04%	3,955,000	2020	06/01/18	2010 G.O. Notes	To finance 2010 Capital Budget
17,650,000	4.25%	17,650,000	2014	No Call	2010 G.O. Notes	To finance TID #6 Hotel construction
8,850,000	3.05%	11,800,000	2019	No Call	2010 G.O. Notes	To finance TID #8 - remediation/construction
6,075,000	3.63%	6,830,000	2021	06/01/19	2011 G.O. Notes	To finance 2011 Capital Budget
1,000,000	2.03%	1,800,000	2019	No Call	2011 G.O. Notes	To finance TID 8 expenditures
4,385,000	2.80%	4,610,000	2022	06/01/20	GO Promissory Notes	2012 capital budget
5,800,000	3.42%	6,400,000	2021	No Call	GO Refunding Bonds (2012A)	Current refunding of 2002B bonds
7,800,000	3.34%	7,950,000	2022	No Call	GO Refunding Bonds (2012B)	Advance refunding of 2003B bonds
1,850,000	2.43%	1,850,000	2019	09/01/18	GO Refunding Notes	Long-term financing of TID #5 balloon
10,025,000	3.00%	1,025,000	2015	09/01/14	GO Promissory Notes	TID #10 (Kohl's development)
1,280,000	1.75%	1,280,000	2016	10/01/15	TID #6 GO Refunding Notes	Refinance #108
2,370,000	2.99%	2,370,000	2023	06/01/21	GO Promissory Notes	2013 Capital Budget (WU, STM)
1,930,000	2.28%	1,930,000	2023	No Call	WU Taxable GO Ref Bonds	Cur Ref #65, Adv Ref #91
7,175,000	1.15%	7,175,000	2016	12/01/15	TID #8 Taxable GO Notes	TID #8 Land acq, cleanup, const
5,500,000	2.00%	5,500,000	2016	10/01/15	TID GO Ref Notes (w/ balloon)	Refinance #111 (TID #6, #10, #11)
<b>98,640,000</b>						
<b><u>Utility Revenue Bonds</u></b>						
189,483	3.21%	886,867	2016	No Call	1996 Clean Water Fund Loan	For sewerage treatment plant capacity in Brookfield
94,592	2.97%	217,231	2020	No Call	2001 Sewer Clean Water Fund	Finance Northwest Interceptor - Brookfield
<b>1,467,043</b>	<b>2.55%</b>	<b>1,877,778</b>	<b>2027</b>	<b>No Call</b>	<b>1995 Clean Water Fund Loan</b>	<b>For sewerage treatment plant capacity in Sussex</b>
<b>1,751,118</b>						
<b>\$ 100,391,118</b>						

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

Year	General Fund	Special Assessments Fund	Municipal Facilities & Equipmt	TID #2	TID #5	TID #6	TID #8	TID #9	TID #10	TID #11	Water Utility	Sewer Utility	Storm Water Utility	Total
2014	1,901,800	254,616	1,450,000	575,000	850,000	17,650,000	1,525,000	-	-	-	590,000	233,154	412,494	25,442,064
2015	1,950,800	180,616	1,475,000	-	1,025,000	-	1,575,000	-	10,025,000	-	595,000	237,737	442,494	17,506,647
2016	1,954,800	151,616	1,500,000	-	1,100,000	2,155,000	8,775,000	-	4,100,000	525,000	505,000	242,451	477,494	21,486,361
2017	1,906,300	126,610	1,525,000	-	1,375,000	-	1,650,000	-	-	-	530,000	180,047	476,000	7,768,957
2018	1,832,300	110,610	1,600,000	-	1,525,000	-	1,730,000	50,000	-	-	535,000	182,880	506,000	8,071,790
2019	1,517,300	56,700	1,625,000	-	1,100,000	-	1,830,000	50,000	-	-	545,000	139,696	561,000	7,424,696
2020	1,346,000	44,000	1,650,000	-	100,000	-	30,000	50,000	-	-	560,000	137,677	340,000	4,257,677
2021	1,135,000	25,000	1,775,000	-	150,000	-	35,000	50,000	-	-	475,000	120,571	280,000	4,045,571
2022	350,000	10,000	1,000,000	-	150,000	-	35,000	50,000	-	-	380,000	108,260	145,000	2,228,260
2023	-	-	-	-	-	-	-	-	-	-	855,000	111,018	720,000	1,686,018
2024	-	-	-	-	-	-	-	-	-	-	-	113,845	-	113,845
2025	-	-	-	-	-	-	-	-	-	-	-	116,745	-	116,745
2026	-	-	-	-	-	-	-	-	-	-	-	119,719	-	119,719
2027	-	-	-	-	-	-	-	-	-	-	-	122,768	-	122,768
<b>Total</b>	<b>13,894,300</b>	<b>959,768</b>	<b>13,600,000</b>	<b>575,000</b>	<b>7,375,000</b>	<b>19,805,000</b>	<b>17,185,000</b>	<b>250,000</b>	<b>14,125,000</b>	<b>525,000</b>	<b>5,570,000</b>	<b>2,166,568</b>	<b>4,360,482</b>	<b>100,391,118</b>
Primary Revenue Source	General Property Taxes	Special Assessments	Landfill Tipping Fees	TID #2 Incremental Property Taxes	TID #5 Incremental Property Taxes	TID #6 Incremental Property Taxes	TID #4 & 8 Incremental Property Taxes	TID #9 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	Special Assessments Fund	Municipal Facilities & Equipmt	TID #2	TID #5	TID #6	TID #8	TID #9	TID #10	TID #11	Water Utility	Sewer Utility	Storm Water Utility	Total
2014	439,979	32,031	395,000	12,938	285,281	790,074	379,875	6,813	382,978	10,529	163,753	57,002	138,172	3,094,425
2015	368,440	22,311	363,750	-	241,984	39,900	347,844	6,813	382,750	10,500	120,965	49,981	111,125	2,066,363
2016	297,606	15,874	334,000	-	191,859	39,900	308,219	6,813	82,000	10,500	108,971	42,654	98,185	1,536,581
2017	228,981	10,541	303,750	-	138,281	-	181,456	6,813	-	-	98,044	36,259	84,700	1,088,825
2018	167,069	6,268	265,250	-	77,234	-	128,744	6,250	-	-	86,926	30,930	71,110	839,781
2019	113,816	3,405	209,500	-	39,563	-	71,131	5,125	-	-	74,454	26,361	55,307	598,662
2020	68,557	1,807	144,000	-	10,688	-	2,594	3,813	-	-	59,933	22,653	41,374	355,419
2021	28,944	706	75,500	-	6,938	-	1,619	2,313	-	-	44,875	19,222	31,375	211,492
2022	5,469	156	20,000	-	2,344	-	547	781	-	-	31,803	16,256	24,150	101,506
2023	-	-	-	-	-	-	-	-	-	-	12,925	13,463	10,800	37,188
2024	-	-	-	-	-	-	-	-	-	-	-	10,599	-	10,599
2025	-	-	-	-	-	-	-	-	-	-	-	7,663	-	7,663
2026	-	-	-	-	-	-	-	-	-	-	-	4,652	-	4,652
2027	-	-	-	-	-	-	-	-	-	-	-	1,563	-	1,563
<b>Total</b>	<b>1,718,861</b>	<b>93,099</b>	<b>2,110,750</b>	<b>12,938</b>	<b>994,172</b>	<b>869,874</b>	<b>1,422,029</b>	<b>45,534</b>	<b>847,728</b>	<b>31,529</b>	<b>802,649</b>	<b>339,258</b>	<b>666,298</b>	<b>9,954,719</b>
Primary Revenue Source	General Property Taxes	Special Assessments	Landfill Tipping Fees	TID #2 Incremental Property Taxes	TID #5 Incremental Property Taxes	TID #6 Incremental Property Taxes	TID #4 & 8 Incremental Property Taxes	TID #9 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	Special Assessments Fund	Municipal Facilities Fund	TID #2	TID #5	TID #6	TID #8	TID #9	TID #10	TID #11	Water Utility	Sewer Utility	Storm Water Utility	Total
2014	2,341,779	286,647	1,845,000	587,938	1,135,281	18,440,074	1,904,875	6,813	382,978	10,529	753,753	290,156	550,666	28,536,489
2015	2,319,240	202,927	1,838,750	-	1,266,984	39,900	1,922,844	6,813	10,407,750	10,500	715,965	287,718	553,619	19,573,010
2016	2,252,406	167,490	1,834,000	-	1,291,859	2,194,900	9,083,219	6,813	4,182,000	535,500	613,971	285,105	575,679	23,022,942
2017	2,135,281	137,151	1,828,750	-	1,513,281	-	1,831,456	6,813	-	-	628,044	216,306	560,700	8,857,782
2018	1,999,369	116,878	1,865,250	-	1,602,234	-	1,858,744	56,250	-	-	621,926	213,810	577,110	8,911,571
2019	1,631,116	60,105	1,834,500	-	1,139,563	-	1,901,131	55,125	-	-	619,454	166,057	616,307	8,023,358
2020	1,414,557	45,807	1,794,000	-	110,688	-	32,594	53,813	-	-	619,933	160,330	381,374	4,613,096
2021	1,163,944	25,706	1,850,500	-	156,938	-	36,619	52,313	-	-	519,875	139,793	311,375	4,257,063
2022	355,469	10,156	1,020,000	-	152,344	-	35,547	50,781	-	-	411,803	124,516	169,150	2,329,766
2023	-	-	-	-	-	-	-	-	-	-	867,925	124,481	730,800	1,723,206
2024	-	-	-	-	-	-	-	-	-	-	-	124,444	-	124,444
2025	-	-	-	-	-	-	-	-	-	-	-	124,408	-	124,408
2026	-	-	-	-	-	-	-	-	-	-	-	124,371	-	124,371
2027	-	-	-	-	-	-	-	-	-	-	-	124,331	-	124,331
<b>Total</b>	<b>15,613,161</b>	<b>1,052,867</b>	<b>15,710,750</b>	<b>587,938</b>	<b>8,369,172</b>	<b>20,674,874</b>	<b>18,607,029</b>	<b>295,534</b>	<b>14,972,728</b>	<b>556,529</b>	<b>6,372,649</b>	<b>2,505,826</b>	<b>5,026,780</b>	<b>110,345,837</b>
Primary Revenue Source	General Property Taxes	Special Assessments	Landfill Tipping Fees	TID #2 Incremental Property Taxes	TID #5 Incremental Property Taxes	TID #6 Incremental Property Taxes	TID #4 & 8 Incremental Property Taxes	TID #9 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	

# FUND 605

## (MUNICIPAL FACILITIES & EQUIPMENT FUND)

2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 ESTIMATE	REVENUES	2014 BUDGET	% Change
3,088,012	4,458,388	2,600,000	2,400,000	Landfill tipping fees	<b>2,800,000</b>	8%
207,900	-	-	-	Intergovernmental aids	-	-
2,524	16,289	12,625	12,625	Interest earnings	<b>10,973</b>	(13%)
-	-	-	-	Bond proceeds	<b>1,900,000</b>	N/A
18,807	5,625	12,813	12,813	Miscellaneous	<b>15,625</b>	22%
<b>3,317,243</b>	<b>4,480,302</b>	<b>2,625,438</b>	<b>2,425,438</b>	<b>Total Income</b>	<b>4,726,598</b>	80%

### EXPENDITURES:

428,178	31,030	280,000	280,000	Cap Outlay - General government	<b>98,000</b>	(65%)
784,893	56,187	-	-	Cap Outlay - Public Safety	<b>6,000,000</b>	N/A
473,769	12,205	375,000	375,000	Cap Outlay - Public Works	<b>250,000</b>	(33%)
(15,140)	27,428	-	-	Cap Outlay - Culture & Recreation	-	-
-	-	-	-	Cap Outlay - Development	-	-
139	800	1,000	1,000	Contracted services	<b>1,000</b>	-
-	-	-	-	Contracted services	<b>800</b>	N/A
<b>1,671,839</b>	<b>127,650</b>	<b>656,000</b>	<b>656,000</b>	<b>Total Expenditures</b>	<b>6,349,800</b>	868%
1,645,404	4,352,652	1,969,438	1,769,438	<b>Net increase (decrease)</b>	<b>(1,623,202)</b>	
				<b>TRANSFERS IN (OUT):</b>		
-	-	-	-	General Fd operations transfer	<b>500,000</b>	N/A
274,281	787,947	323,624	323,624	Gen Fd equipment loan repayments	<b>361,614</b>	12%
(107,300)	-	-	(4,000,000)	To Capital Projects Fund	-	-
-	(300,000)	-	-	To TID #9	-	-
-	-	(290,000)	(290,000)	To Solid Waste Collection Fund	-	(100%)
(18,660)	(8,394)	(2,524)	(2,524)	To Solid Waste Collection Fund	<b>(16,288)</b>	545%
(2,090,153)	(2,139,262)	(2,029,951)	(2,029,951)	Transfer to Debt Service Fund	<b>(1,845,000)</b>	(9%)
(296,428)	2,692,943	(29,413)	(4,229,413)	<b>Net increase (decrease)</b>	<b>(2,622,876)</b>	
6,408,366	6,111,938	8,804,881	8,804,881	Fund Balance, beginning of year	<b>4,575,468</b>	
6,111,938	8,804,881	8,775,468	4,575,468	<b>Fund Balance, end of year</b>	<b>1,952,592</b>	

### BUDGET DETAIL:

The 2014 Budget provides for the purchase of the following equipment:

Public Works	Asphalt Roller	\$ 75,000
Public Works	5-Yard Dump Truck w/ Plow	175,000
	Total major equipment	<b>\$ 250,000</b>

The 2014 budget also provides for the construction of two new fire stations (#1 and #5) **\$ 6,000,000**

Over time, about half of the cost of the fire stations will be paid for with fire impact fees.

## ENTERPRISE FUND BUDGETS

<b>RISK MANAGEMENT</b>	<b>Page 6.1</b>
<b>WATER UTILITY</b>	<b>Page 6.2</b>
<b>SEWER UTILITY</b>	<b>Page 6.3</b>
<b>STORM WATER UTILITY</b>	<b>Page 6.5</b>

## FUND 700 (RISK MANAGEMENT FUND)

2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 ESTIMATE		2014 BUDGET	% Change
<b>REVENUES:</b>						
1,144	1,334	1,000	1,000	Investment earnings	1,000	-
32,656	46,981	30,000	30,000	Dividend on CVMIC investment	17,000	(43%)
5,000	13,821	5,000	5,000	Refunds	-	(100%)
50,000	-	-	-	Transfer from General Fund	-	-
21,760	-	-	-	Transfer from the Library Bld Maint.	-	-
110,560	62,136	36,000	36,000	<b>Total operating revenues</b>	18,000	(50%)
<b>EXPENSES:</b>						
55,723	57,675	55,000	55,000	Insurance premiums	40,000	(27%)
32,548	6,646	30,000	30,000	Claims and deductibles paid	30,000	-
593	8,500	-	-	Contracted services	-	-
88,864	72,821	85,000	85,000	<b>Total operating expenses</b>	70,000	(18%)
21,696	(10,685)	(49,000)	(49,000)	<b>NET INCOME (LOSS)</b>	(52,000)	6%
825,945	847,641	836,956	836,956	Net assets, beginning of year	787,956	
847,641	836,956	787,956	787,956	Net assets, end of year	735,956	

### General Information:

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

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

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

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

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

## FUND 720 (WATER UTILITY)

2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 ESTIMATE		2014 BUDGET	% Change
<b>OPERATING REVENUES:</b>						
4,740,909	5,258,417	4,823,250	4,823,250	Charges to customers for services	<b>4,791,700</b>	(1%)
1,663,828	1,658,233	1,658,233	1,658,233	Hydrant Rental charged to Village	<b>1,660,764</b>	-
173,492	182,586	191,000	191,000	Tower leases	<b>196,300</b>	3%
6,578,229	7,099,236	6,672,483	6,672,483	Subtotal operating revenues	<b>6,648,764</b>	-
<b>OPERATING EXPENSES:</b>						
1,473,373	1,591,463	1,565,000	1,565,000	Source of Supply	<b>1,565,000</b>	-
606,091	510,039	476,200	476,200	Pumping	<b>475,400</b>	-
67,345	71,816	84,900	84,900	Water Treatment	<b>82,525</b>	(3%)
324,049	286,764	385,500	385,500	Transmission & Distribution	<b>335,625</b>	(13%)
93,922	82,276	90,000	90,000	Billing & collections	<b>80,350</b>	(11%)
1,064,049	1,053,281	946,720	946,720	Administration & General	<b>1,073,885</b>	13%
1,473,925	1,520,796	1,475,000	1,475,000	Depreciation	<b>1,580,000</b>	7%
1,203,973	1,292,036	1,240,000	1,240,000	Payment in-lieu of taxes	<b>1,290,000</b>	4%
6,306,727	6,408,471	6,263,320	6,263,320	Subtotal operating expenses	<b>6,482,785</b>	4%
271,502	690,765	409,163	409,163	<b>NET OPERATING INCOME</b>	<b>165,979</b>	(59%)
<b>NON-OPERATING ITEMS:</b>						
11,148	9,518	7,000	7,000	Interest earnings	<b>5,000</b>	(29%)
152,233	131,763	150,000	150,000	Impact Fees	<b>150,000</b>	-
41,864	118,413	10,300	10,300	Miscellaneous revenue	<b>11,600</b>	13%
(287,662)	(249,746)	(225,000)	(167,000)	Interest expense on long-term debt	<b>(165,000)</b>	(27%)
(82,958)	(72,083)	(38,382)	(103,382)	Other fiscal charges	<b>(91,500)</b>	138%
(165,375)	(62,135)	(96,082)	(103,082)	Net non-operating items	<b>(89,900)</b>	(6%)
390,769	476,722	-	-	Capital contributions	-	-
496,896	1,105,352	313,081	306,081	<b>NET INCOME</b>	<b>76,079</b>	(76%)
54,764,310	55,261,206	56,366,558	56,366,558	<b>Net Assets, beginning of year</b>	<b>56,672,639</b>	1%
55,261,206	56,366,558	56,679,639	56,672,639	<b>Net Assets, end of year</b>	<b>56,748,718</b>	-

### **BUDGETED FIXED ASSET PURCHASES**

Wells and Springs (Well #10)	\$ 100,000
Reservoirs/Towers (Station #9)	9,500
Meters	178,400
Transponders	138,000
Hydrants (3)	7,000
Stores Equipment (Leak Equip)	22,000

### **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.

### **COMPLIANCE WITH PSC RULES**

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

### **INFRASTRUCTURE:**

Over 200 miles of mains  
Approximately 2,800 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.

# FUND 730 (SEWER UTILITY)

2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 ESTIMATE		2014 BUDGET	% Change
<b>OPERATING REVENUES:</b>						
8,294,675	8,533,610	8,338,000	8,338,000	Charges to customers for services	<b>8,083,100</b>	(3%)
<b>OPERATING EXPENSES:</b>						
1,595,564	1,678,778	1,583,482	1,583,482	VMF-Operations & Maintenance	<b>1,579,192</b>	-
1,865,714	1,935,641	1,895,576	1,895,576	Sewage Treatment - User Charge	<b>1,978,000</b>	4%
4,548,149	5,138,272	5,020,738	5,020,738	Sewage Treatment - Capital Charge	<b>4,900,000</b>	(2%)
1,327,122	1,302,939	1,450,000	1,450,000	Depreciation	<b>1,380,000</b>	(5%)
9,336,549	10,055,630	9,949,796	9,949,796	Subtotal operating expenses	<b>9,837,192</b>	(1%)
(1,041,874)	(1,522,020)	(1,611,796)	(1,611,796)	<b>NET OPERATING INCOME (LOSS)</b>	<b>(1,754,092)</b>	9%
<b>NON-OPERATING ITEMS:</b>						
300,000	300,000	300,000	300,000	Interceptor Sewer tax	<b>300,000</b>	-
13,941	11,207	8,200	8,200	Interest earnings	<b>6,700</b>	(18%)
89,336	130,792	150,000	150,000	Impact fees	<b>150,000</b>	-
19,200	220,798	19,200	19,200	Other revenues	<b>19,200</b>	-
(126,534)	(85,639)	(74,330)	(74,330)	Interest on long-term debt	<b>(64,773)</b>	(13%)
(18,081)	(64)	(2,000)	(2,000)	Other fiscal charges	<b>(1,000)</b>	(50%)
(19,200)	(19,200)	(19,200)	(19,200)	Other expense	<b>(19,200)</b>	-
258,662	557,894	381,870	381,870	Subtotal non operating items	<b>390,927</b>	2%
365,114	48,552	-	-	Capital contributions	-	-
(418,098)	(915,574)	(1,229,926)	(1,229,926)	<b>NET INCOME</b>	<b>(1,363,165)</b>	11%
67,179,699	66,761,601	65,846,027	65,846,027	<b>NET ASSETS, BEGINNING OF YEAR</b>	<b>64,616,101</b>	(2%)
66,761,601	65,846,027	64,616,101	64,616,101	<b>NET ASSETS, END OF YEAR</b>	<b>63,252,936</b>	(2%)

## BUDGETED FIXED ASSET PURCHASES

Sanitary sewer relining project - annual rehabilitation \$ 100,000

## 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.

## INFRASTRUCTURE:

Over 200 miles of mains  
10 lift stations

# **FUND 730 (SEWER UTILITY)**

## **(continued)**

### **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.

# FUND 740 (STORM WATER UTILITY)

2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 ESTIMATE		2014 BUDGET	% Change
<b>OPERATING REVENUES</b>						
931,250	931,250	931,250	931,250	RE/Personal property taxes	931,250	-
32,237	28,260	32,000	32,000	Licenses and permits	37,000	16%
963,487	959,510	963,250	963,250	<b>Total operating revenues</b>	968,250	1%

## OPERATING EXPENSES:

285,179	253,691	264,315	264,315	Salaries/Benefits	282,325	7%
397,621	297,056	233,700	233,700	Wage/Benefit Transfers - DPW	270,500	16%
89,070	188,905	98,260	98,260	Other operating expenses	108,210	10%
518,630	526,441	520,000	520,000	Depreciation	550,000	6%
1,290,500	1,266,093	1,116,275	1,116,275	<b>Total operating expenses</b>	1,211,035	8%
(327,013)	(306,583)	(153,025)	(153,025)	<b>NET OPERATING LOSS</b>	(242,785)	59%

## NON-OPERATING ITEMS:

2,573	3,784	2,650	2,650	Interest earnings	1,000	(62%)
19,611	18,214	3,030	3,030	Miscellaneous revenues	1,200	(60%)
(320)	(351)	(300)	(300)	Bond expenses	(400)	33%
(95,446)	(108,835)	(155,652)	(155,652)	Interest expense	(154,376)	(1%)
(73,582)	(87,188)	(150,272)	(150,272)	Net non-operating items	(152,576)	2%
215,867	-	-	-	Capital contributions	-	-
(184,728)	(393,771)	(303,297)	(303,297)	<b>NET INCOME (LOSS)</b>	(395,361)	30%
22,054,199	21,869,471	21,475,700	21,475,700	Net assets, beginning of year	21,172,403	
21,869,471	21,475,700	21,172,403	21,172,403	Net assets, end of year	20,777,042	

### **ITEMS OF NOTE:**

The Storm Water Management Utility only has one employee 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 142 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

## **List of Contents**

## **Chapter 7**

### **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 fiscal stability.

### **OPERATING BUDGET POLICIES**

The Village prepares an annual budget for all funds to be financed by a general property tax, in accordance with State of Wisconsin Statute 65.90. Tax incremental districts (TIDs) do not have annual budgets, but rely upon the project plan and development agreements.

Budgets are classified as either lapsing (spending authority terminates at year end) or non-lapsing (spending authority continues throughout the life of the project). All lapsing budgets are prepared on a calendar year basis. Lapsing budgets are prepared for the General Fund, Debt Service Fund, Risk Management Fund, and the Utilities. Non-lapsing funding is provided for capital projects, including TIDs, special revenue funds and the Revolving Capital Loan Fund.

The General Fund Operating 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, Contingency)

Budget adjustments within the same function are allowed with the approval of the Village Manager.

Budget adjustments between functions or funds must be approved by the Village Board.

The Village will maintain a budgetary control system to ensure adherence to the budget. Regular reports comparing budget to actual amounts will be prepared for management in order to assist with the review of account standings.

A contingency line item may be included in the annual operating budget to provide for unanticipated expenditures of a non-recurring nature or to meet unexpected increases in service delivery costs. Transfers from the contingency line item to the operating line items require the approval by two thirds of the Village Board.

## **FISCAL POLICIES AND PROCEDURES**

### **FUND BALANCE RESERVE POLICIES**

An individual fund's assets less liabilities equal its fund balance. In general, fund balances are classified as reserved/restricted or unreserved/unrestricted.

#### Reserved/Designated Fund Balances

Reservations, or designations, of a fund balance are the result of decisions made by the Village Board that set aside amounts for a specific use. Reservations/designations, may be changed at any time based upon updated information or changing circumstances.

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 principles.

#### Restricted Fund Balances

Restricted fund balances include limitations placed by an outside individual, agency, bond covenants, or by law. Restricted fund balances may only be used for the purposes stipulated by the outside agency.

Special Revenue Funds maintain balances restricted by donors, grants and other agencies.

The Water and Sewer Utilities maintain restricted reserves based upon bond covenants and those mandated by enabling legislation.

#### Unreserved Fund Balances

Unrestricted/unreserved fund balances are available for appropriation by the Village Board.

The unreserved portion of the General Fund balance is referred to as "working capital." The unreserved fund balance is a major consideration for outside bond rating agencies and investors who purchase Village debt. Maintenance of an adequate working capital reserve is of primary importance to the Village Board.

Currently, the Village attempts to maintain a working capital reserve equal to 60 to 90 days of General Fund operating costs to provide for reasonable cash flow needs as well as providing an emergency cushion for unforeseen emergencies.

## **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. Major sources of revenues include the following:

- Property taxes
- Licenses/Permits
- Fines/Penalties
- Intergovernmental revenue
- Public Charges for services
- Investment earnings
- Developer agreements

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, including Waukesha County to collect delinquent accounts.

The Village will establish all user charges and fees at a level related to full costs (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 Water and Sewer Utility will be self-supporting through user fees.

Rate adjustments for the Water Utility will be submitted to the Public Service Commission (PSC) for review and approval.

Rate adjustments for the Sewer Utility will be submitted to the Village Board for review and approval.

The Storm Water Management Utility is supported by property taxes.

The Interceptor Sewer mill tax is reviewed and levied as part of the budget process.

Water, Sewer and Park Impact fees will be based upon a needs assessment performed periodically.

## **FISCAL POLICIES AND PROCEDURES**

### **REVENUE POLICIES (CONTINUED)**

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 main 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.

### **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
- 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**

Municipalities engage in a variety of projects that due to their scope and size necessitate the issuance of debt. Debt issues, for example, may fund street and road construction, parks, buildings, and utility expansions. The Village of Menomonee Falls confines itself to long term borrowing for such construction projects.

The annual capital budget process forms the basis for debt issuance. During the budget process, the Village identifies all sources of revenues available to fund projects outright before debt is issued. Sources may include impact fee and interceptor sewer reserves, special assessments, and tipping fees.

Debt issues vary by purpose: Utility Mortgage Revenue bonds, Clean Water Fund loans, general obligation debt, bond anticipation notes, and municipal revenue bonds.

Debt issuance is handled by the Village's financial advisor, Hutchinson, Schockey & Erley. Proceeds from debt issuance are typically invested in the State of Wisconsin Investment Pool until needed. The debt service payments are done primarily via automated wire transfers to the Village's fiscal agent.

Section 67.03(1) of the Wisconsin Statutes provides that the amount of general obligation indebtedness shall not exceed 5% of the equalized valuation of the taxable property in the Village. The Village informally sets an internal limit of 60% of the maximum allowed by State Statutes.

To encourage investors, the Village will strive to maintain the highest bond rating possible, and will follow a policy of full disclosure on every financial report and bond prospectus.

### **CAPITAL BUDGET POLICIES**

The Village will develop a five-year capital improvement program annually. The complete five-year program will include all funds for which capital expenditures are planned. Funding sources for the repayment of principal and interest on borrowed funds will be disclosed during the budget process. Funding sources shall include the following: General Fund tax levy, special assessments, tipping fees, developer contributions, utility user charges and reserves, and interfund advances.

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.

Interfund loans or advances shall be paid back over a period not to exceed 20 years, at a reasonable interest rate. The current rate is 6% simple interest per annum. The interest is intended to make up for opportunity costs foregone in supplementing programs for other funds.

## **FISCAL POLICIES AND PROCEDURES**

### **FINANCIAL REPORTING**

As required by State law, an independent audit of the Village's financial records will be performed annually for all Village funds.

Monthly financial reports will be submitted to the Village Board. The reports will include, but not be limited to, budget to actual and cash and investment reports.

## TERMINOLOGY

Accrual Basis	The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.
Adopted Budget	The budget amounts as originally approved by the Village Board.
Amended Budget	The adopted budget plus any changes authorized by the Village Board.
Appropriation	The legal authorization to incur financial obligations for goods and services
Assessed valuation	A value set upon real estate and certain personal property by the municipal assessor as a basis for levying property taxes.
Assets	Resources owned or held by a municipality which have monetary value.
Balance Sheet	The basic financial statement which discloses what a government owns (assets), what it owes (liabilities), and its equity (net worth) at a specific point in time
Bond	A written promise to pay (debt) a specific sum of money (principal) at a specified future date (maturity dates), along with periodic interest.
Bond Anticipation Notes	Short-term interest-bearing notes issued by a municipality in anticipation of longer term bonds. Typically issued for construction purposes. The notes are retired from proceeds of the long-term bonds.
Budget	A municipality's plan of financial operations for a given period, including proposed expenditures and a proposed means of financing them.
Budgetary level of control	The level of accounts within the budget for which expenditures may not legally exceed appropriations. The Village's control level is at the fund and function level.
CAFR	Comprehensive Annual Financial Report
Callable Bond	Permits the issuer to pay the obligation before the state maturity date by giving notice of redemption in a manner specified in the bond document.
Capital Outlay	The cost of acquisition of large equipment and/or long-term construction projects
Capital Project	The largely one-time cost for construction, improvement, replacement or renovation of land, structures and equipment
CDA	Community Development Authority
CVMIC	Cities and Villages Mutual Insurance Company
Debt Service	Payment of principal and interest on outstanding debt
Debt Service Fund	A functional accounting element used to record all debt payments except for those accounted for in the Utilities.
Debt Limit	The maximum amount of debt which is legally permitted. Section 67.03(1) of State of Wisconsin Statutes provides that the amount of general obligation indebtedness of a municipality shall not exceed 5% of equalized valuation of the taxable property in the municipality. The Village follows a more conservative internal limit which equates to 60% of the maximum allowed by State Statute.

## TERMINOLOGY (continued)

Depreciation	A portion of the cost of a fixed asset which is charged as an expense during a particular period. Depreciation expense is intended to match the useful life of an asset to its value to operations. Depreciation is recorded in the utilities. Fixed assets and their related depreciation is recorded for governmental funds only at the government-wide level of the financial statements.
Encumbrances	Commitments related to unperformed contracts for goods and services. A purchase order is the most common form of encumbrance.
Enterprise Funds	Used to account for operations that are financed and operated in a manner similar to a private business enterprise. The Village operates the Water, Sewer and Storm Water utilities as Enterprise Funds so that the costs of providing goods and services to the general public on a continuing basis are recovered primarily through user charges. The Storm Water Utility is funded primarily through property taxes.
Equalized Value	A full value determination set upon real estate and personal property by the Wisconsin Department of Revenue. Used as a basis for apportionment of tax levies and allocation of state aids.
Expenditures	Decreases in the financial resources of governmental funds.
Expenses	Decreases in the financial resources of enterprise funds (utilities).
Fiscal Period	Any period at the end of which the municipality determines its financial position and the results of operations. The Village's fiscal period is a calendar year, January 1 to December 31.
Fixed Assets	Assets of a long-term nature such as land, buildings and equipment.
Function	A reporting unit within a Fund. The function represents the Village's budgetary level of control. An example of a function is Public Safety within the General Fund. Appropriations and amendments for a function require approval by the Village Board.
Fund	A fiscal and accounting entity with a self-balancing set of accounts. Examples are the General Operating and Capital Projects Funds
Fund Balance	The fund equity of a governmental fund derived from the excess of assets and resources over liabilities.
GAAP	Generally Accepted Accounting Principles: Standards for financial accounting and reporting
General Fund	The fund used to account for all financial transactions except for those required to be recorded in another fund.
General Obligation Debt	Debt issues, the payment of which is backed by the full faith and credit of the issuing municipality. This type of debt counts against the Village's debt limit.
Infrastructure Assets	Roads, streets, bridges, curb and gutter, sidewalks, drainage systems, and lighting systems installed for the common good of the public.

## TERMINOLOGY (continued)

Levy	(Verb) To impose taxes, special assessments, or service charges for the support of municipal activities. (Noun) The total amount of taxes, special assessments, or service charges imposed.
Liabilities	Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date.
Modifies Accrual Basis	The accrual basis of accounting adapted to the government fund type spending measurement focus. Revenues are recognized when they become both “measurable and available” to finance expenditures of the current period. Expenditures are recognized when the goods and services are performed or delivered.
Pay-As-You-Go	A term used to describe the financial policy of a municipality which finances all of its capital outlay from current revenues rather than by issuing debt.
Public Service Commission	PSC: A state utility regulating body, through which accounting and reporting requirements are imposed and rate increases for the Water Utility are approved.
Refunding Bonds	Debt issued to retire (pay-off) bonds already outstanding.
Reserve	An account used to earmark a portion of fund equity as segregated for a specific use.
Revenue Bonds	Bonds whose principal and interest are payable exclusively from earnings of the Enterprise Fund. In addition to a pledge of revenues, such bonds sometimes contain a mortgage on the Enterprise Fund’s property (Mortgage Revenue Bonds).
Revenues	Financial resources of governmental and enterprise funds used for operations.
Risk Management Fund	A fund established to record the Village’s property insurance payments and self-insurance reserve balance.
Sewer Utility	An enterprise fund established in 1990 to record all transactions relating to providing sanitary sewerage treatment, transmission, operations, maintenance and billing to Village sewer customers.
Shared revenue	Revenues levied by one government but shared on a predetermined basis, often in proportion to the amount collected at the local level.
Special Assessment	A compulsory levy made against certain properties to defray part of all of the cost of an improvement or service deemed to primarily benefit specific properties
Special Assessment Bonds	Bonds payable from the proceeds of special assessments. The special assessments must be levied before borrowing for these bonds can take place, which means that the property owner is billed before the construction has started.

## **TERMINOLOGY (continued)**

Special Revenue Fund	A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or capital projects). Revenues are typically restricted for special purposes.
Storm Water Utility	An Enterprise Fund containing all financial transaction dedicated to storm water management. The Storm Water Utility is funded primarily by property taxes.
Tax Levy	The total amount to be raised by general property taxes for the purposes stated in the budget. Property taxes are levied in the current year for subsequent year appropriations. For example, taxes levied in December 2010 would be used in 2011. In this example, taxes are based upon the assessed valuation as of January 1, 2010.
Tax Rate	The amount of tax stated in terms of a unit of the tax base (dollars per 1,000 of assessed valuation). Due to changes in the total assessed valuation of the Village, the percentages in the tax levy and the tax rate will not be the same.
Taxes	Compulsory charges levied by a government for the purpose of financing services performed for the common benefit.
Tax Incremental Financing District	(TID) A contiguous geographic area within the Village defined and created by resolution of the local legislative body, consisting solely of whole unit of property as assessed for general property tax purposes.
Tax Increment	The tax value on the equalized valuation in excess of the base amount established the year the TID district was created.
Water Utility	An enterprise fund containing all transactions relating to providing water pumping, transmission, treatment, operations, maintenance and billing to Village water customers.
Working Capital	Another term for the unreserved fund balance of the General Fund. The Village attempts to maintain a working capital balance equal to 60-90 days of general operating expenditures.

# **Chapter 8**

## **DETAILED BUDGET WORKSHEETS**

**Village of Menomonee Falls**  
**100-000 Revenues**  
Activity Through October 31, 2013

	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Thru Octobe</b>	<b>2013 Budget</b>	<b>2014 Budget</b>
<b>REVENUES</b>							
RE10 Property Taxes							
7000-0000 RE/PP Taxes	<u>18,069,050</u>	<u>18,381,190</u>	<u>18,469,815</u>	<u>18,735,435</u>	<u>18,947,322</u>	<u>18,947,323</u>	<u>19,220,091</u>
RE10 Total	<u>18,069,050</u>	<u>18,381,190</u>	<u>18,469,815</u>	<u>18,735,435</u>	<u>18,947,322</u>	<u>18,947,323</u>	<u>19,220,091</u>
RE20 Other Taxes							
7003-0000 Omitted Taxes	9,920	1,334	3,090	167	-	-	-
7010-0000 Del.PP Tax Prior Years	846	2,105	1,942	1,347	29	1,500	1,500
7012-0000 Int-Delinquent Taxes	6,595	4,766	4,890	2,950	7,860	4,500	5,000
7020-0000 Trailer Tax-Meno Fls Dist	9,517	9,813	11,183	10,051	7,390	10,000	10,000
7030-0000 Hotel/Motel Tax	10	-	80,289	136,331	62,524	128,000	150,000
7050-0000 Fire Insurance Taxes	<u>130,463</u>	<u>132,366</u>	<u>136,716</u>	<u>144,981</u>	<u>144,168</u>	<u>150,000</u>	<u>144,000</u>
RE20 Total	<u>157,351</u>	<u>150,384</u>	<u>238,110</u>	<u>295,827</u>	<u>221,971</u>	<u>294,000</u>	<u>310,500</u>
RE40 Intergovernmental							
7100-0000 Shared Revenues	677,403	579,151	587,098	442,173	113,104	441,285	452,750
7100-0001 Shared Rev-Computers	423,663	385,194	372,448	356,801	306,222	306,232	267,305
7101-0000 Ex.Restraint	-	-	-	33,560	-	46,911	102,169
7103-0000 Grant Revenues	20,000	-	28,166	-	-	-	-
7110-0000 Man.Forest Land	75	74	77	79	66	75	75
7120-0000 Connect.St/Hwy Aids	189,641	185,208	185,576	186,288	158,881	211,841	213,376
7122-0000 Transportation Aids	1,769,765	1,688,054	1,733,032	1,559,729	1,150,286	1,534,612	1,534,380
7125-0000 Road Aids	45,000	44,697	44,697	-	-	45,000	45,000
7130-0000 Police Grants	-	-	-	13,500	18,157	-	20,000
7140-0000 Fire Aids	-	-	-	186	-	-	-
RE40 Total	<u>3,125,547</u>	<u>2,882,378</u>	<u>2,951,094</u>	<u>2,592,316</u>	<u>1,746,716</u>	<u>2,585,956</u>	<u>2,635,055</u>
RE50 Licenses And Permits							
7200-0000 Liquor/Malt Licenses	28,455	29,233	30,028	31,070	30,620	30,000	30,000
7202-0000 Operator Licenses	13,184	15,361	12,855	17,907	14,823	14,000	15,000
7204-0000 Cigarette License	4,000	3,900	3,600	3,600	3,300	3,500	3,500
7206-0000 Dog Lic-VMF Share	7,849	6,154	11,243	12,451	3,660	10,000	12,000
7208-0000 Bicycle Licenses	219	110	-	-	-	-	-
7214-0000 Theater Licenses	250	250	250	250	-	250	250
7216-0000 Elec.Contractor License	10,150	10,550	11,700	10,225	600	11,000	10,500
7218-0000 Trailer Park Licenses	100	100	100	-	100	100	100
7220-0000 Taxi/Auct/Misc.Licenses	1,200	985	775	1,907	1,549	800	900
7222-0000 Amusement Device Licens	7,875	6,925	6,925	6,500	7,225	6,500	6,900
7250-0000 Building Permits	213,686	338,788	310,249	304,823	296,425	300,000	325,000
7252-0000 Electrical Permits	60,938	88,795	69,518	89,805	74,386	85,000	70,000
7254-0000 Plumbing Permits	48,298	78,906	63,712	69,313	69,549	70,000	70,000
7256-0000 Heating Permits	52,256	67,313	74,957	73,572	55,024	70,000	70,000
7258-0000 Dance Permits	4,625	4,055	4,025	4,100	4,525	4,000	4,000
7260-0000 Curb Cuts	1,000	1,300	1,360	1,940	1,750	1,000	1,000
7262-0000 Street Excavation	1,100	1,100	1,700	900	900	1,000	1,000
7264-0000 Sign Permits	13,500	17,000	17,550	15,600	14,525	15,000	15,000
7266-0000 Itinerant Peddlers Licens	750	1,550	900	900	2,050	900	900
7268-0000 Parking Permits	4,979	3,896	4,854	6,284	5,199	4,000	5,500
7270-0000 Occupancy Permits	12,375	16,480	17,025	18,175	12,100	15,000	15,000
7272-0000 Park Use Permits	31,883	30,361	34,396	33,038	26,555	30,000	30,000
7276-0000 Alarm Permits	13,495	13,475	14,090	13,780	13,480	13,500	13,500
7278-0000 Block Party Permits	250	275	150	150	225	150	150
7444-0000 Newspaper Boxes	840	-	40	-	-	-	-
7496-0000 Zoning Permit	<u>650</u>	<u>400</u>	<u>2,300</u>	<u>3,800</u>	<u>5,465</u>	<u>500</u>	<u>1,000</u>
RE50 Total	<u>533,907</u>	<u>737,262</u>	<u>694,302</u>	<u>720,090</u>	<u>644,035</u>	<u>686,200</u>	<u>701,200</u>
RE60 Fines And Penalties							
7300-0001 Court Fines	414,740	492,762	420,918	413,701	433,918	420,000	420,000
7300-0002 Court Costs-Local	146,293	177,678	154,652	151,304	154,184	145,000	150,000
7303-0000 Weight Restrictions	1,800	2,977	1,475	-	-	1,000	1,000
7310-0000 Parking Violations	54,742	43,750	38,528	55,688	48,330	40,000	40,000
7320-0000 Impounded Dogs	4,448	4,446	-	-	4,105	-	-
7330-0000 False Alarms Penalties	15,110	10,325	11,905	10,425	7,503	10,000	10,000
7422-0006 Court Admin Fee	17,916	20,375	11,700	1,243	312	15,000	-
7422-0010 Warrant fees	24	48	-	624	2,206	-	-
RE60 Total	<u>655,073</u>	<u>752,361</u>	<u>639,178</u>	<u>632,985</u>	<u>650,558</u>	<u>631,000</u>	<u>621,000</u>

**Village of Menomonee Falls**  
**100-000 Revenues**  
Activity Through October 31, 2013

	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Thru October</b>	<b>2013 Budget</b>	<b>2014 Budget</b>
<b>RE70 Public Charge For Service</b>							
7115-0000 Lannon-Snow Services	17,653	16,139	22,020	14,618	19,252	15,000	15,000
7330-001 FD Plan Review fees	9,466	20,283	15,881	18,720	14,054	15,000	15,000
7400-0000 Acctg Serv Fee	1,906	371	312	187	-	300	-
7411-0000 Weed Cutting Repayments	5,344	1,702	6,821	1,427	3,238	3,000	1,000
7412-0000 Weed Cutting Admin. Fees	1,900	1,000	2,350	350	450	1,200	1,000
7420-0000 Accident&Theft Reports	3,914	5,058	5,466	4,227	2,952	4,000	4,000
7421-0000 Dispatch Lannon Contract	(2,349)	-	-	-	-	-	-
7421-2000 Tax Ref Intercept	2,359	381	(2)	-	-	-	-
7421-3000 School Liaison Officer	96,895	87,875	113,648	121,301	118,354	92,000	120,000
7422-0000 Misc PD Revenues	1,068	50	375	(58)	393	200	200
7422-0001 Fingerprints	3,070	2,980	3,540	3,530	2,090	3,000	3,000
7422-0002 Notaries	6	4	-	-	-	-	-
7422-0003 Terms (Court Ordered)	8,306	13,740	14,623	14,433	11,097	14,000	14,000
7422-0008 Blood Analysis Fee	-	-	-	-	-	2,500	-
7435-0000 Ambulance Fees	751,303	779,329	1,015,806	1,032,197	782,406	925,000	1,025,000
7435-0001 Ambulance Non Collectible	(44,087)	(59,174)	(73,545)	(96,254)	(82,845)	(70,000)	(100,000)
7435-0002 Ambulance Refunds	(9)	(1,163)	(169)	(245)	558	-	-
7435-0003 Ambulance-Insur. Adjust	(131,653)	(124,041)	(224,552)	(263,907)	(179,801)	(150,000)	(230,000)
7436-0000 Fire Fighting Charges/Rei	-	-	-	4,568	5,000	-	2,000
7440-0000 DPW Matl. Sales	2,962	154	-	-	-	-	-
7441-0000 DPW Labor	13,476	8,773	4,228	10,702	7,352	2,000	4,000
7442-0000 DPW Rentals	119	8,832	-	-	-	-	-
7461-0000 PK Vandalism	-	-	-	-	204	-	-
7490-0000 Matl.Sales&Services	5,522	5,178	4,867	4,390	4,600	4,500	4,500
7492-0000 Map & Plat Sales	336	367	229	161	170	200	200
7493-0000 House Numbers	540	757	644	867	795	500	500
7494-0000 IRB Fee	1,500	3,000	-	500	-	500	500
7495-0000 OVC Application Fee	600	-	1,200	200	1,000	600	200
7499-0000 Open Records Request	228	152	45	193	180	716	200
7735-0000 Spec Appearance	6,600	6,000	3,450	5,850	6,400	6,000	4,000
7736-0000 Subdivision Review Fees	3,050	1,400	4,500	3,300	8,700	3,500	5,000
7737-0000 Project Review Fees	13,997	550	3,850	7,950	16,989	7,000	10,000
7738-0000 Certif Commty Review Fee	1,186	2,528	5,033	3,605	2,218	3,000	3,000
7740-0000 Hunting Processing Chg	1,375	1,250	1,373	1,428	1,151	1,300	1,300
<b>RE70 Total</b>	<b>776,583</b>	<b>783,475</b>	<b>931,993</b>	<b>894,240</b>	<b>746,957</b>	<b>882,516</b>	<b>906,100</b>
<b>RE80 Interest Income</b>							
7600-0000 Interest Earnings	126,297	62,444	56,782	37,821	18,274	40,000	40,000
7600-0615 Int on Advance to TID4	-	15,890	-	-	-	-	-
7600-0618 Interest on Advance - TID #	37,049	33,508	46,876	65,984	-	-	90,000
7600-0619 Interest on Advance - TID #	9,700	11,615	22,605	21,709	-	36,000	20,000
7600-0620 Interest on Advance - TID #	6,931	10,541	2,709	98,957	94,373	-	-
7600-0621 Interest on Advance - TID #	-	-	-	3,300	-	-	7,000
7600-0740 Interest on Advance - Stm	31,048	27,349	16,020	13,187	-	9,500	4,076
7610-0000 Int-Past Due Invoices	3,033	1,279	1,028	960	215	1,000	500
<b>RE80 Total</b>	<b>214,058</b>	<b>162,626</b>	<b>146,020</b>	<b>241,918</b>	<b>112,862</b>	<b>86,500</b>	<b>161,576</b>
<b>RE85 Miscellaneous</b>							
7422-0011 Police Deposit Over/Under	-	-	-	(90)	12	-	-
7700-0000 Misc Revenue	10,050	1,490	3,812	539	3,730	4,000	500
7705-0000 Misc Donations	-	(1,543)	-	-	-	-	-
7707-0000 Meno Falls School Dist Ren	-	19,122	32,780	32,780	27,317	32,780	32,780
7710-0000 Cable TV Revenues	304,637	301,763	324,339	327,404	199,279	310,000	325,000
7712-0000 Cable TV Rent Metro Lease	-	-	9,180	2,040	-	-	-
7713-0000 Tower Lease Agreements	28,775	29,842	30,950	32,099	23,898	33,000	35,000
7713-0010 Soda Agreement	7,959	3,951	3,479	2,825	2,817	3,000	3,000
7714-0000 AT&T Franchise Fee	38,652	63,561	76,077	93,863	99,591	70,000	100,000
7719-0000 Sale of VMF Supplies	6,707	8,435	5,868	-	-	-	-
7720-0000 Sale Of VMF Property	87,106	32,391	-	-	-	-	-
7725-0000 Scrap Metal Sales	3,207	2,168	3,727	5,325	3,182	2,000	2,000
7726-0000 Scrap Oil Sales	7,964	8,271	11,323	23,440	13,782	7,000	7,000
7730-0000 Publication Fees	26,430	48,485	32,115	40,690	26,080	45,000	46,707
7750-0000 Misc Rentals	975	975	4,725	4,725	4,725	4,725	4,725
7780-0000 Settlements-Claims Misc.	705	-	-	-	-	-	-
<b>RE85 Total</b>	<b>523,167</b>	<b>518,911</b>	<b>538,375</b>	<b>565,640</b>	<b>404,413</b>	<b>511,505</b>	<b>556,712</b>

**Village of Menomonee Falls**  
**100-000 Revenues**  
Activity Through October 31, 2013

	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Thru Octobe</b>	<b>2013 Budget</b>	<b>2014 Budget</b>
7801-0200 Tfr from SR	-	-	-	524,662	-	-	-
7801-0400 Tfr from SA	318,009	260,000	150,000	-	-	-	-
7801-0605 Tfr from Muni Fac	-	-	-	-	290,000	290,000	-
7801-0610 Tfr from CP	388,035	95,633	15,482	16,623	-	18,011	30,142
RE92 Total	706,044	355,633	165,482	541,285	290,000	308,011	30,142
RE96 Charges To Water Utility							
7690-0000 WU Taxes To GF	1,110,169	1,200,836	1,203,973	1,292,036	1,076,700	1,240,000	1,290,000
RE96 Total	1,110,169	1,200,836	1,203,973	1,292,036	1,076,700	1,240,000	1,290,000
TOTAL REVENUES	<u>25,870,949</u>	<u>25,925,056</u>	<u>25,978,342</u>	<u>26,511,772</u>	<u>24,841,534</u>	<u>26,173,011</u>	<u>26,432,376</u>

**Village of Menomonee Falls**  
**100-100 Village Board**  
Activity Through October 31, 2013

	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Thru Octobe</b>	<b>2013 Budget</b>	<b>2014 Budget</b>
<b>EXPENSES</b>							
EX10 Salaries & Wages							
8000-0000 Salaries	39,787	40,654	40,499	40,654	34,269	40,500	40,500
EX10 Total	39,787	40,654	40,499	40,654	34,269	40,500	40,500
EX20 Fringe Benefits							
8010-0000 FICA	3,052	3,079	3,129	3,109	2,621	3,100	3,100
8016-0000 Worker's Comp Insurance	104	97	116	102	144	135	100
EX20 Total	3,156	3,176	3,245	3,211	2,765	3,235	3,200
EX30 Employee Training/Expense							
8088-0000 Relations/Recognition	43	-	-	-	-	-	-
EX30 Total	43	-	-	-	-	-	-
EX70 Other Operating							
8490-0000 VB general expense	809	4,917	1,703	1,777	2,901	2,200	2,200
EX70 Total	809	4,917	1,703	1,777	2,901	2,200	2,200
<b>TOTAL EXPENSES</b>	<b>43,795</b>	<b>48,747</b>	<b>45,447</b>	<b>45,642</b>	<b>39,935</b>	<b>45,935</b>	<b>45,900</b>

	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Thru Octobe</b>	<b>2013 Budget</b>	<b>2014 Budget</b>
<b>EXPENSES</b>							
EX10 Salaries & Wages							
8000-0000 Salaries	104,365	97,126	105,565	96,731	83,040	95,700	97,575
EX10 Total	104,365	97,126	105,565	96,731	83,040	95,700	97,575
EX20 Fringe Benefits							
8010-0000 FICA	6,546	5,335	5,831	5,550	5,478	7,400	7,475
8011-0000 Pension-VMF	4,519	4,374	5,610	5,720	5,522	6,400	6,825
8012-0000 Pension-EEE Share	5,922	5,647	3,466	-	-	-	-
8013-0000 Health Insurance	11,909	10,768	11,140	11,051	9,010	11,200	10,925
8014-0000 Dental Insurance	1,029	1,154	1,235	1,333	1,178	1,400	1,425
8015-0000 Life Insurance	349	277	277	412	454	445	550
8016-0000 Worker's Comp Insurance	543	337	755	705	336	400	275
8030-0615 Wage/Bene TID 4 Transfers	-	(7,250)	(7,645)	(5,763)	(4,803)	(5,763)	(5,065)
8030-0616 Wage/Bene TID 5 Transfers	-	(7,250)	(7,645)	(5,763)	(4,803)	(5,763)	(5,065)
8030-0618 Wage/Bene TID 6 Transfers	-	(18,125)	(19,114)	(11,526)	(9,605)	(11,526)	(10,130)
8030-0619 Wage/Bene TID 7 Transfers	-	(3,625)	(3,823)	(5,763)	(4,803)	(5,763)	(5,065)
8030-0620 Wage/Bene TID 8 Transfers	-	(18,125)	(19,114)	(11,526)	(9,605)	(11,526)	(10,130)
8030-0621 Wage/Bene TID 9 Transfers	-	(18,125)	(19,114)	(11,526)	(9,605)	(11,526)	(10,130)
8030-0630 Wage/Bene TID 10 Transfe	-	-	-	(11,526)	(9,605)	(11,526)	(10,130)
8030-0631Wage/Bene TID 11 Transfer	-	-	-	(5,763)	(4,803)	(5,763)	(5,065)
EX20 Total	30,817	(44,608)	(48,141)	(44,385)	(35,654)	(41,911)	(33,305)
EX30 Employee Training/Expense							
8070-0000 Training & Education	550	140	993	81	-	1,500	1,500
8080-0000 Travel Expenses	64	-	-	119	-	300	300
EX30 Total	614	140	993	200	-	1,800	1,800
EX40 Materials And Supplies							
8100-0000 Office Supplies	2,962	1,077	1,301	1,491	1,908	4,000	4,000
8100-0210 Membership/Publications	2,260	1,110	2,493	3,515	-	3,000	3,000
8170-4000 Gas & Diesel Fuel	-	-	88	743	349	1,000	1,000
EX40 Total	5,222	2,187	3,882	5,749	2,257	8,000	8,000
EX44 Repair/Maintenance							
8162-4000 RM-Vehicles	-	-	620	863	210	1,500	1,500
EX44 Total	-	-	620	863	210	1,500	1,500
EX47 Property & Equipment							
8190-8000 Computer Hardware	1,118	-	-	-	-	-	-
8190-8100 Computer Software	1,715	-	-	-	-	-	-
EX47 Total	2,833	-	-	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>143,851</b>	<b>54,845</b>	<b>62,919</b>	<b>59,158</b>	<b>49,853</b>	<b>65,089</b>	<b>75,570</b>

**Village of Menomonee Falls**  
**100-111 Clerk Services**  
Activity Through October 31, 2013

	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Thru Octobe</b>	<b>2013 Budget</b>	<b>2014 Budget</b>
<b>EXPENSES</b>							
EX10 Salaries & Wages							
8000-0000 Salaries	185,175	195,119	216,378	225,774	192,777	228,500	225,150
8001-0000 Overtime	15	893	-	803	-	1,500	1,450
8002-0000 Part Time Wages	21,718	37,167	44,079	48,970	42,626	43,200	67,525
8003-1110 Election Workers Wages	19,630	55,375	35,645	108,301	26,315	60,900	60,000
8008-0000 Retirement Leave Pay-Out	-	-	-	-	-	-	18,000
EX10 Total	226,538	288,554	296,102	383,848	261,718	334,100	372,125
EX20 Fringe Benefits							
8010-0000 FICA	17,970	14,879	19,250	21,086	17,613	21,000	23,875
8011-0000 Pension-VMF	9,289	10,198	13,476	15,998	15,629	17,400	20,450
8012-0000 Pension-EFF Share	12,174	13,165	9,781	-	-	-	-
8013-0000 Health Insurance	57,849	57,211	67,701	67,854	48,482	65,500	47,925
8013-0020 Health Ins Retiree	-	22,756	23,539	-	-	-	-
8014-0000 Dental Insurance	3,435	3,317	3,733	3,771	2,734	3,700	2,475
8014-0010 Dental Ins Retiree	-	1,417	1,417	-	-	-	-
8015-0000 Life Insurance	682	833	1,016	1,017	869	880	1,175
8016-0000 Worker's Comp Insurance	825	689	858	811	911	905	1,050
EX20 Total	102,224	124,465	140,771	110,537	86,238	109,385	96,950
EX30 Employee Training/Expense							
8070-0000 Training & Education	1,659	1,674	799	939	3,318	2,500	2,500
8080-0000 Travel Expenses	2,258	601	1,550	1,226	1,477	1,500	1,500
EX30 Total	3,917	2,275	2,349	2,165	4,795	4,000	4,000
EX40 Materials And Supplies							
8100-0000 Office Supplies	2,263	2,147	2,230	2,293	1,327	2,500	2,500
8100-0010 Postage	17,541	29,590	27,897	55,714	26,105	35,000	55,000
8100-0050 Records Management	2,915	799	-	-	-	-	-
8100-0110 Elect Expenses	17,491	24,338	19,536	49,430	16,981	17,500	50,000
8100-0200 Dues & Subscriptions	10,313	10,163	10,133	721	10,097	11,000	11,000
8100-0220 Notices & Publications	7,525	6,131	4,460	2,351	753	4,000	3,000
8100-0230 Records Search	2,659	3,612	3,794	4,162	3,958	3,500	4,000
EX40 Total	60,707	76,780	68,050	114,671	59,221	73,500	125,500
EX45 Lease/Rent Expense							
8152-6100 Rent-Copier	25,887	-	-	-	-	-	-
EX45 Total	25,887	-	-	-	-	-	-
EX47 Property & Equipment							
8188-3001 Equipment	-	4,180	-	-	-	-	-
8190-9000 Rev Capital Fund Payment	-	-	7,800	7,800	-	7,800	7,800
EX47 Total	-	4,180	7,800	7,800	-	7,800	7,800
EX60 Contractual Services							
8300-1300 Tax Collections	30,456	42,047	34,690	34,715	32,603	35,000	35,000
8300-1301 Property List	13,869	14,313	11,740	11,744	5,894	12,000	12,000
8300-1304 Muni Code Supplements	9,297	6,365	7,280	11,032	5,480	7,000	7,000
EX60 Total	53,622	62,725	53,710	57,491	43,977	54,000	54,000
EX70 Other Operating							
8440-0000 Erroneous Taxes	29,263	192	14,197	14,581	50,129	5,000	5,000
8440-0010 Interest Expense on Erron	2,333	-	-	-	-	-	-
8440-1000 Tax Chargebacks	1,476	83	-	-	-	1,200	-
8440-2000 Collection Fees	25,621	19,592	15,114	15,832	7,341	20,000	20,000
8440-7010 Uncoll.Del.PP Taxes	-	4,206	1,016	2,105	-	3,000	3,000
8441-0000 Trailer Payments -Schools	3,504	4,127	3,870	3,610	2,201	4,000	4,000
EX70 Total	62,197	28,200	34,197	36,128	59,671	33,200	32,000
<b>TOTAL EXPENSES</b>	<b>535,092</b>	<b>587,179</b>	<b>602,979</b>	<b>712,640</b>	<b>515,620</b>	<b>615,985</b>	<b>692,375</b>

**Village of Menomonee Falls**  
**100-120 Human Resources**  
Activity Through October 31, 2013

	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Thru Octobe</b>	<b>2013 Budget</b>	<b>2014 Budget</b>
<b>EXPENSES</b>							
EX10 Salaries & Wages							
8000-0000 Salaries	92,757	48,459	44,507	46,262	38,823	45,900	46,800
8002-0000 Part Time Wages	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,137</u>	<u>-</u>	<u>10,825</u>
EX10 Total	92,757	48,459	44,507	46,262	43,960	45,900	57,625
EX20 Fringe Benefits							
8010-0000 FICA	10,238	3,901	3,216	3,313	3,198	3,600	4,400
8011-0000 Pension-VMF	4,671	2,075	2,389	2,719	2,923	3,100	4,025
8012-0000 Pension-EEE Share	6,121	2,679	1,721	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
8013-0000 Health Insurance	12,259	13,083	13,536	13,427	10,951	13,300	14,150
8013-0020 Health Ins Retiree	<u>-</u>	7,581	7,842	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
8014-0000 Dental Insurance	644	747	747	747	622	750	750
8014-0010 Dental Ins Retiree	<u>-</u>	350	350	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
8015-0000 Life Insurance	726	77	53	55	57	50	125
8016-0000 Worker's Comp Insurance	431	135	174	159	144	155	150
8017-0000 Empl.Assist.Prog.To 8089	1,481	2,840	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EX20 Total	36,571	33,468	30,028	20,420	17,895	20,955	23,600
EX30 Employee Training/Expense							
8070-0000 Training & Education	230	26	<u>-</u>	<u>-</u>	<u>-</u>	300	100
8075-0000 Recruitment & Personnel	463	1,506	3,178	1,834	1,617	2,450	2,500
8076-0000 Employee Exams/Evaluatio	<u>-</u>	<u>-</u>	<u>-</u>	1,930	2,937	8,500	6,000
8080-0000 Travel Expenses	231	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	100	100
8088-0000 Relations/Recognition	3,678	1,336	2,182	2,205	2,921	2,000	3,200
8089-0000 Employee Assist.Program	4,394	3,056	5,250	5,250	5,250	4,500	5,250
8096-0000 Wellness Program	22	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EX30 Total	9,018	5,924	10,610	11,219	12,725	17,850	17,150
EX40 Materials And Supplies							
8100-0210 Membership/Publications	190	30	30	30	30	100	100
8110-1201 Medical Supplies	5,304	2,924	3,921	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
8120-0001 Foot Protection Reimb	2,970	2,790	2,520	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EX40 Total	8,464	5,744	6,471	30	30	100	100
EX60 Contractual Services							
8310-1303 Outplacement Services	5,354	<u>-</u>	<u>-</u>	9,000	<u>-</u>	<u>-</u>	<u>-</u>
EX60 Total	5,354	<u>-</u>	<u>-</u>	9,000	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL EXPENSES</b>	<b>152,164</b>	<b>93,595</b>	<b>91,616</b>	<b>86,931</b>	<b>74,610</b>	<b>84,805</b>	<b>98,475</b>

	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Thru Octobe</b>	<b>2013 Budget</b>	<b>2014 Budget</b>
<b>EXPENSES</b>							
EX40 Materials And Supplies							
8100-0000 Office Supplies	697	777	217	258	341	300	300
8100-0009 Revaluation Supplies	296	-	-	-	-	-	-
EX40 Total	993	777	217	258	341	300	300
EX47 Property & Equipment							
8190-8000 Computer Hardware	330	-	-	-	-	-	-
EX47 Total	330	-	-	-	-	-	-
EX50 Utilities							
8212-0005 WAN Service	4,000	-	-	-	-	-	-
EX50 Total	4,000	-	-	-	-	-	-
EX60 Contractual Services							
8213-0004 Website Development	1,625	-	-	-	-	-	-
8300-1301 Property List	13,869	8,588	11,740	11,744	5,894	11,800	12,000
8300-1305 DOR Manufactg Assessmt	30,947	25,998	26,207	25,351	-	31,000	28,000
8301-0001 CAMA Maintenance Contra	19,025	-	-	-	-	-	-
8310-1302 CLT-Support	204,000	250,000	249,500	249,500	239,500	249,500	144,000
EX60 Total	269,466	284,586	287,447	286,595	245,394	292,300	184,000
<b>TOTAL EXPENSES</b>	<b>274,789</b>	<b>285,363</b>	<b>287,664</b>	<b>286,853</b>	<b>245,735</b>	<b>292,600</b>	<b>184,300</b>

	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Thru Octobe</b>	<b>2013 Budget</b>	<b>2014 Budget</b>
<b>EXPENSES</b>							
EX10 Salaries & Wages							
8000-0000 Salaries	88,244	101,657	99,956	93,174	69,880	83,100	84,500
8001-0000 Overtime	1,266	1,278	1,211	739	-	2,100	525
8002-0000 Part Time Wages	25,627	26,505	26,626	30,864	28,147	34,200	33,650
8004-0000 Temporary Help	5,236	4,684	4,965	2,527	-	3,000	-
8008-0000 Retirement Leave Pay-Out	-	-	-	-	-	-	21,125
EX10 Total	120,373	134,124	132,758	127,304	98,027	122,400	139,800
EX20 Fringe Benefits							
8010-0000 FICA	10,629	9,840	10,017	9,042	7,242	9,400	10,700
8011-0000 Pension-VMF	5,290	6,372	7,096	6,548	6,529	8,000	9,775
8012-0000 Pension-EFF Share	6,933	8,227	5,311	-	-	-	-
8013-0000 Health Insurance	26,443	28,414	28,841	26,341	22,683	27,600	29,300
8013-0020 Health Ins Retiree	-	-	15,697	-	-	-	-
8014-0000 Dental Insurance	1,398	1,508	1,523	1,443	1,289	1,600	1,550
8014-0010 Dental Ins Retiree	-	-	1,067	-	-	-	-
8015-0000 Life Insurance	619	647	700	656	639	640	675
8016-0000 Worker's Comp Insurance	6,101	5,079	5,937	7,127	6,953	7,000	7,475
EX20 Total	57,413	60,087	76,189	51,157	45,335	54,240	59,475
EX30 Employee Training/Expense							
8070-0000 Training & Education	-	-	-	-	196	250	250
EX30 Total	-	-	-	-	196	250	250
EX40 Materials And Supplies							
8100-0020 Paper/Printing Supplies	14,118	19,344	12,399	24,954	10,353	24,000	25,000
8110-0000 Department Supplies	1,418	1,605	214	56	200	1,500	1,500
8110-0100 Small Equip./Tools	404	604	25	430	189	500	400
8110-0200 Small Equipment	-	-	280	-	-	-	-
8110-1501 Custodial Supplies	9,438	10,066	11,161	7,505	9,305	9,500	11,500
EX40 Total	25,378	31,619	24,079	32,945	20,047	35,500	38,400
EX44 Repair/Maintenance							
8162-2000 RM-Building & Grounds	19,347	33,394	35,426	33,316	23,095	20,000	25,000
8162-4000 RM-Vehicles	107	466	202	627	-	-	-
EX44 Total	19,454	33,860	35,628	33,943	23,095	20,000	25,000
EX45 Lease/Rent Expense							
8152-6100 Rent-Copier	10,561	-	-	-	-	-	-
EX45 Total	10,561	-	-	-	-	-	-
EX47 Property & Equipment							
8188-3001 Equipment	-	-	2,736	-	-	-	-
EX47 Total	-	-	2,736	-	-	-	-
EX50 Utilities							
8200-0010 Light/Power	116,713	119,842	130,316	127,175	94,348	125,000	125,000
8200-0020 Heat (Gas & Oil)	53,034	48,155	43,651	36,812	26,734	65,000	60,000
8200-0030 Water/Sewer VMF	6,536	6,526	6,550	6,854	5,019	7,000	7,000
8210-0000 Telephone Service	19,671	-	-	-	-	-	-
EX50 Total	195,954	174,523	180,517	170,841	126,101	197,000	192,000
EX51 DPW Activities							
8110-4100 Abandoned Haz.Mat.Dispos	-	-	-	265	-	-	-
EX51 Total	-	-	-	265	-	-	-
EX60 Contractual Services							
8300-0000 Contracts	1,503	13,244	4,548	38,322	27,178	72,000	54,000
8300-1501 Mechanicals Contract	6,734	13,259	7,688	12,396	9,466	14,000	14,000
8300-1502 Custodial Contract	-	19	-	576	3,013	-	18,000

**Village of Menomonee Falls**  
**100-150 Muni Bldg Maintenance**  
Activity Through October 31, 2013

	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Thru Octobe</b>	<b>2013 Budget</b>	<b>2014 Budget</b>
EX60 Total	8,237	26,522	12,236	51,294	39,657	86,000	86,000
<b>TOTAL EXPENSES</b>	<b><u>437,370</u></b>	<b><u>460,735</u></b>	<b><u>464,143</u></b>	<b><u>467,749</u></b>	<b><u>352,458</u></b>	<b><u>515,390</u></b>	<b><u>540,925</u></b>

**Village of Menomonee Falls**  
**100-160 Insurance & Benefits**  
Activity Through October 31, 2013

	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Thru Octobe</b>	<b>2013 Budget</b>	<b>2014 Budget</b>
<b>EXPENSES</b>							
EX10 Salaries & Wages							
8008-0000 Retirement Leave Pay-Out	430,331	(1,241)	-	-	-	-	-
EX10 Total	430,331	(1,241)	-	-	-	-	-
EX20 Fringe Benefits							
8018-0000 Unemployment Compensat	16,486	4,250	12,862	38,770	24,965	25,000	30,000
EX20 Total	16,486	4,250	12,862	38,770	24,965	25,000	30,000
EX75 Insurances							
8610-0010 Public Officials Insurance	3,248	2,210	3,286	5,719	8,578	3,450	6,000
8610-0011 Employment Practice Liabili	-	-	-	-	7,140	-	4,100
8610-0012 Crime Policy	-	-	-	-	1,544	-	1,600
8610-0015 Excess Public Entity	4,487	4,331	3,485	3,485	-	5,250	-
8610-0030 Boiler & Machinery	1,084	1,121	874	894	1,815	1,900	1,000
8610-0040 Volunteer Firemen	2,748	2,748	2,748	2,847	2,847	3,000	-
8610-0050 Property Damage Insurance	2,795	10,478	5,614	10,759	25,474	25,500	19,500
8610-0060 Property Damage-Vehicles	18,833	19,567	19,620	20,963	26,468	24,150	21,000
8610-0090 Oral Surgery	22,121	12,628	13,122	32,989	265	-	-
8610-0100 Fitness Reimb DPW	550	1,600	1,550	300	-	1,000	-
8610-0500 Fitness Reimb - Fire	-	-	-	-	100	-	200
8610-0600 AFLAC Fees	-	-	-	403	-	-	-
8610-0700 EFlex FSA	-	-	-	3,903	1,746	-	2,100
EX75 Total	55,866	54,683	50,299	82,262	75,977	64,250	55,500
<b>TOTAL EXPENSES</b>	<b>502,683</b>	<b>57,692</b>	<b>63,161</b>	<b>121,032</b>	<b>100,942</b>	<b>89,250</b>	<b>85,500</b>

**Village of Menomonee Falls**  
**100-170-171 Judicial**  
Activity Through October 31, 2013

	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Thru Octobe</u>	<u>2013 Budget</u>	<u>2014 Budget</u>
<b>EXPENSES</b>							
EX10 Salaries & Wages							
8000-0000 Salaries	19,268	27,383	119,506	116,395	101,269	119,400	137,400
8001-0000 Overtime	-	-	1,036	-	-	-	-
8002-0000 Part Time Wages	3,314	2,957	-	-	-	-	-
EX10 Total	22,582	30,340	120,542	116,395	101,269	119,400	137,400
EX20 Fringe Benefits							
8010-0000 FICA	1,732	1,703	8,953	8,625	7,205	9,200	10,500
8011-0000 Pension-VMF	-	-	4,941	5,208	5,159	6,100	7,450
8012-0000 Pension-EEE Share	-	-	3,822	-	-	-	-
8013-0000 Health Insurance	-	-	26,394	26,186	21,372	25,800	29,225
8014-0000 Dental Insurance	-	-	1,417	1,417	1,188	1,500	1,500
8015-0000 Life Insurance	-	-	168	165	147	160	225
8016-0000 Worker's Comp Insurance	59	56	285	302	384	400	375
EX20 Total	1,791	1,759	45,980	41,903	35,455	43,160	49,275
EX30 Employee Training/Expense							
8070-0000 Training & Education	1,397	768	834	9,483	2,083	4,000	4,000
8080-0000 Travel Expenses	-	270	-	368	259	500	500
8082-0000 Clerical Allowance	350	400	-	400	550	1,000	1,000
EX30 Total	1,747	1,438	834	10,251	2,892	5,500	5,500
EX40 Materials And Supplies							
8100-0000 Office Supplies	469	827	645	864	147	1,200	1,200
8100-0170 Charge Card Fees	5,276	8,071	6,324	4,359	2,836	8,000	8,000
8100-0205 Legal Resources	-	-	-	-	-	200	200
8100-0210 Membership/Publications	205	100	-	-	119	300	300
8110-1701 Transcripts	-	244	-	-	-	200	200
8110-1702 Translators	-	82	-	19	-	-	-
EX40 Total	5,950	9,324	6,969	5,242	3,102	9,900	9,900
EX45 Lease/Rent Expense							
8152-6100 Rent-Copier	3,376	-	-	-	-	-	-
EX45 Total	3,376	-	-	-	-	-	-
EX50 Utilities							
8210-0000 Telephone Service	489	-	-	-	-	-	-
EX50 Total	489	-	-	-	-	-	-
EX60 Contractual Services							
8300-5001 Consulting Services	-	-	12,416	-	-	-	-
8310-0040 Witness Fees	-	-	(15)	-	-	-	-
EX60 Total	-	-	12,401	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>35,935</b>	<b>42,861</b>	<b>186,726</b>	<b>173,791</b>	<b>142,718</b>	<b>177,960</b>	<b>202,075</b>

**Village of Menomonee Falls**  
**100-170-172 Legal**  
Activity Through October 31, 2013

	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Thru Octobe</u>	<u>2013 Budget</u>	<u>2014 Budget</u>
<b>EXPENSES</b>							
EX10 Salaries & Wages							
8000-0000 Salaries	154,136	136,434	140,360	151,119	139,190	149,900	187,675
8002-0000 Part Time Wages	-	-	3,200	2,720	-	3,500	3,500
8004-0000 Temporary Help	-	-	13,419	20,707	7,861	20,400	20,375
8008-0000 Retirement Leave Pay-Out	-	-	-	-	22,183	28,000	-
EX10 Total	154,136	136,434	156,979	174,546	169,234	201,800	211,550
EX20 Fringe Benefits							
8010-0000 FICA	11,005	9,958	11,676	12,455	12,557	15,500	16,175
8011-0000 Pension-VMF	6,712	6,736	7,564	8,765	8,829	11,900	13,125
8012-0000 Pension-EEE Share	8,796	8,688	5,550	-	-	-	-
8013-0000 Health Insurance	19,834	19,372	20,256	20,096	20,850	20,100	36,275
8014-0000 Dental Insurance	1,212	1,134	1,134	1,134	1,206	1,200	2,000
8015-0000 Life Insurance	731	656	769	927	607	825	750
8016-0000 Worker's Comp Insurance	415	405	499	480	671	670	600
EX20 Total	48,705	46,949	47,448	43,857	44,720	50,195	68,925
EX30 Employee Training/Expense							
8070-0000 Training & Education	1,333	973	1,543	1,480	490	1,950	3,800
8080-0000 Travel Expenses	431	422	157	74	482	440	1,490
EX30 Total	1,764	1,395	1,700	1,554	972	2,390	5,290
EX40 Materials And Supplies							
8100-0205 Legal Resources	9,875	10,493	11,172	9,998	8,257	10,800	12,800
8100-0210 Membership/Publications	684	664	634	647	923	700	1,800
EX40 Total	10,559	11,157	11,806	10,645	9,180	11,500	14,600
EX47 Property & Equipment							
8190-8000 Computer Hardware	894	-	-	-	-	-	-
8190-8100 Computer Software	1,462	-	-	-	-	-	-
EX47 Total	2,356	-	-	-	-	-	-
EX50 Utilities							
8212-0003 Cellular Telephone Service	430	-	-	-	-	-	-
EX50 Total	430	-	-	-	-	-	-
EX60 Contractual Services							
8310-0000 Legal Services	18,137	39,387	11,383	9,570	88,299	65,000	86,000
8310-0007 Transcripts	-	-	611	-	-	400	400
8310-0008 Filing Fees	1,200	793	403	-	60	1,000	1,000
8310-0009 Legal- Environmental	(60,531)	665	235	1,319	-	-	-
8310-0011 Prosecutor	102,203	139,713	121,872	58,824	35,826	90,000	-
8310-0040 Witness Fees	-	-	-	-	-	250	250
8310-0041 Labor	36,040	23,821	23,625	48,285	-	-	-
EX60 Total	97,049	204,379	158,129	117,998	124,185	156,650	87,650
<b>TOTAL EXPENSES</b>	<b>314,999</b>	<b>400,314</b>	<b>376,062</b>	<b>348,600</b>	<b>348,291</b>	<b>422,535</b>	<b>388,015</b>

**Village of Menomonee Falls**  
**100-180 Community Life**  
Activity Through October 31, 2013

	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Thru Octobe</b>	<b>2013 Budget</b>	<b>2014 Budget</b>
<b>EXPENSES</b>							
EX36 Village Centre							
8110-7407 VC-Easter Egg Hunt	-	-	-	-	-	800	-
8110-7408 VC-Fishing Clinic	1,000	1,000	1,000	1,000	1,000	1,000	1,000
8110-7409 VC-Xmas Tree Lighting	-	-	-	-	-	1,000	-
8110-7410 VC-Concerts	4,685	3,900	4,300	4,300	4,225	4,700	5,000
8110-7411 VC-Parade Admin	1,958	310	332	1,064	675	1,000	1,000
EX36 Total	7,643	5,210	5,632	6,364	5,900	8,500	7,000
EX43 Community Events							
8110-7401 Community Events	2,145	488	447	2,471	382	3,500	1,000
8110-7402 Fireworks	13,750	14,500	14,500	14,500	14,500	14,500	17,500
8110-7403 Senior Transportation	40,347	42,769	55,033	58,270	40,549	56,000	56,000
8110-7404 VMF Parades	6,000	6,800	6,000	6,000	4,000	6,000	10,000
8110-7412 ASCAP Music	309	305	310	324	334	350	350
EX43 Total	62,551	64,862	76,290	81,565	59,765	80,350	84,850
<b>TOTAL EXPENSES</b>	<b>70,194</b>	<b>70,072</b>	<b>81,922</b>	<b>87,929</b>	<b>65,665</b>	<b>88,850</b>	<b>91,850</b>

	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Thru Octobe</b>	<b>2013 Budget</b>	<b>2014 Budget</b>
<b>EXPENSES</b>							
EX10 Salaries & Wages							
8000-0000 Salaries	229,983	178,349	183,244	139,513	129,770	173,300	175,275
8001-0000 Overtime	172	88	-	376	54	1,200	1,225
8008-0015 Retirement Payout	-	-	37,562	-	-	-	-
EX10 Total	230,155	178,437	220,806	139,889	129,824	174,500	176,500
EX20 Fringe Benefits							
8010-0000 FICA	18,368	12,072	16,530	10,586	9,567	13,400	13,500
8011-0000 Pension-VMF	10,443	8,276	10,129	8,037	8,092	11,600	12,350
8012-0000 Pension-EEE Share	13,687	10,684	7,431	-	-	-	-
8013-0000 Health Insurance	42,891	33,737	43,047	32,325	15,190	40,700	45,675
8013-0020 Health Ins Retiree	-	7,588	7,848	-	-	-	-
8014-0000 Dental Insurance	2,843	2,173	2,340	1,762	1,129	2,300	2,400
8014-0010 Dental Ins Retiree	-	533	533	-	-	-	-
8015-0000 Life Insurance	944	661	721	311	160	270	250
8016-0000 Worker's Comp Insurance	753	620	767	838	575	580	500
8030-0619 Wage/Bene TID 7 Transfers	-	-	(902)	-	-	-	-
EX20 Total	89,929	76,344	88,444	53,859	34,713	68,850	74,675
EX30 Employee Training/Expense							
8070-0000 Training & Education	993	1,120	516	271	135	1,500	1,500
8080-0000 Travel Expenses	20	75	116	-	-	100	100
EX30 Total	1,013	1,195	632	271	135	1,600	1,600
EX40 Materials And Supplies							
8100-0000 Office Supplies	1,268	1,194	1,393	1,533	837	1,400	1,900
8100-0210 Membership/Publications	599	510	570	740	250	600	600
8110-0200 Small Equipment	111	168	535	172	-	500	500
8110-1901 Budget Preparation	12	69	188	-	-	500	-
EX40 Total	1,990	1,941	2,686	2,445	1,087	3,000	3,000
EX47 Property & Equipment							
8188-3001 Equipment	-	195	-	-	-	-	-
8190-6000 Office Furnishings	1,161	-	-	194	-	-	-
EX47 Total	1,161	195	-	194	-	-	-
EX60 Contractual Services							
8300-1901 Audit/Acctg. Serv.	26,461	25,588	25,872	70,503	78,418	43,000	45,000
8300-1902 Management Services	968	505	505	505	505	1,900	1,900
8300-1920 Bank Charges & Fees	-	16,133	10,431	10,589	4,920	13,000	13,000
8315-0000 GASB 45 Fees	-	-	-	-	-	-	9,000
EX60 Total	27,429	42,226	36,808	81,597	83,843	57,900	68,900
<b>TOTAL EXPENSES</b>	<b>351,677</b>	<b>300,338</b>	<b>349,376</b>	<b>278,255</b>	<b>249,602</b>	<b>305,850</b>	<b>324,675</b>

	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Thru Octobe</b>	<b>2013 Budget</b>	<b>2014 Budget</b>
<b>EXPENSES</b>							
EX10 Salaries & Wages							
8000-0000 Salaries	138,076	134,954	163,322	165,926	143,339	169,600	174,025
8001-0000 Overtime	1,788	2,446	2,890	1,815	2,190	3,800	2,050
EX10 Total	139,864	137,400	166,212	167,741	145,529	173,400	176,075
EX20 Fringe Benefits							
8010-0000 FICA	10,009	9,849	12,066	12,234	10,612	13,300	13,475
8011-0000 Pension-VMF	6,273	6,564	8,853	9,945	9,678	11,600	12,325
8012-0000 Pension-EEE Share	8,220	8,473	6,452	-	8	-	-
8013-0000 Health Insurance	35,354	34,369	43,613	43,268	35,199	42,700	45,475
8014-0000 Dental Insurance	2,012	1,935	2,379	2,379	1,983	2,400	2,375
8015-0000 Life Insurance	388	415	454	495	429	445	550
8016-0000 Worker's Comp Insurance	576	558	546	625	575	575	500
EX20 Total	62,832	62,163	74,363	68,946	58,484	71,020	74,700
EX30 Employee Training/Expense							
8070-0000 Training & Education	1,806	2,500	-	130	-	7,000	7,000
8070-0020 Education Reimbursement	-	-	-	-	-	500	500
8075-0000 Recruitment & Personnel	-	275	-	-	-	-	-
8080-0000 Travel Expenses	231	56	110	-	-	2,000	2,000
EX30 Total	2,037	2,831	110	130	-	9,500	9,500
EX40 Materials And Supplies							
8100-0000 Office Supplies	1,286	41	296	251	149	2,500	2,500
8100-0150 Cabling Supplies	403	15	313	82	435	500	500
8100-0155 Security Supplies	740	1,026	1,376	1,399	226	1,000	1,000
8100-0195 A/V - Supplies	634	103	186	636	522	500	500
8100-0210 Membership/Publications	-	-	-	-	-	500	500
8110-0000 Department Supplies	150	493	257	235	205	2,700	2,700
8110-0200 Small Equipment	96	558	-	49	79	1,000	1,000
8130-0000 Computer Supplies	16,458	26,690	29,052	24,950	19,912	21,600	24,000
EX40 Total	19,767	28,926	31,480	27,602	21,528	30,300	32,700
EX44 Repair/Maintenance							
8160-0195 RM-AV System	2,065	-	249	544	3,495	3,000	3,000
8160-0200 RM-Security System	3,450	4,595	2,159	1,632	3,759	4,500	4,500
8160-8002 RM-Cabling	-	5,579	161	5,866	2,948	7,000	7,000
8162-8000 RM-Computer Hardware	6,685	4,921	7,028	10,865	8,577	13,000	13,000
8162-9000 RM-Telephone System	3,251	7,692	23,006	49	4,340	5,000	5,000
EX44 Total	15,451	22,787	32,603	18,956	23,119	32,500	32,500
EX45 Lease/Rent Expense							
8152-6000 Rent-Off.Eq.	-	43,739	55,428	52,785	54,056	71,300	71,300
EX45 Total	-	43,739	55,428	52,785	54,056	71,300	71,300
EX47 Property & Equipment							
8190-4000 Security System	10,343	4,175	-	10,088	628	10,000	10,000
8190-5000 Telephone System	-	-	-	-	109	1,500	1,500
8190-6000 Office Furnishings	-	2,615	-	-	-	500	500
8190-8000 Computer Hardware	82,728	102,044	137,279	98,957	55,375	109,650	113,250
8190-8095 A/V System	3,979	87	195	3,788	260	6,000	6,000
8190-8100 Computer Software	2,146	25,707	3,825	68,766	10,700	124,215	76,015
8190-9000 Rev Capital Fund Payment	4,000	4,000	4,000	4,000	-	4,000	2,950
EX47 Total	103,196	138,628	145,299	185,599	67,072	255,865	210,215
EX50 Utilities							
8210-0000 Telephone Service	2,003	46,849	47,562	48,231	37,564	60,000	60,000
8211-0000 Emergency Notification Ser	-	1,313	1,787	1,976	1,230	1,000	1,800
8212-0000 Teletype	-	2,952	3,078	2,994	3,743	3,036	3,036
8212-0001 Cellular Data Service	524	11,845	12,369	12,586	10,019	15,805	15,805
8212-0002 Pager Service	-	4	-	-	-	-	-
8212-0003 Cellular Telephone Service	1,190	13,808	13,208	12,098	7,804	9,900	9,900

**Village of Menomonee Falls**  
**100-195 Communication & Info Serv**  
Activity Through October 31, 2013

	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Thru Octobe</b>	<b>2013 Budget</b>	<b>2014 Budget</b>
8212-0004 Internet Service	7,992	8,347	12,069	23,956	19,409	24,700	24,700
8212-0005 WAN Service	98	18,296	25,164	50,576	42,402	54,055	61,495
8212-0010 Cable TV Service	-	-	-	-	199	-	348
EX50 Total	11,807	103,414	115,237	152,417	122,370	168,496	177,084
EX60 Contractual Services							
8160-5000 Microsoft Enterprise Agree	27,798	27,353	59,448	59,448	59,448	59,500	63,500
8213-0002 Website Hosting Service	9,300	9,579	9,867	12,164	13,169	12,500	25,000
8213-0004 Website Development	350	-	-	-	-	2,000	2,000
8301-0000 Maintenance and Support	72,600	137,630	183,644	197,407	196,954	239,532	242,812
8302-0000 Consulting	7,015	2,655	2,468	13,195	25,144	111,875	71,875
EX60 Total	117,063	177,217	255,427	282,214	294,715	425,407	405,187
TOTAL EXPENSES	<b>472,017</b>	<b>717,105</b>	<b>876,159</b>	<b>956,390</b>	<b>786,873</b>	<b>1,237,788</b>	<b>1,189,261</b>

**Village of Menomonee Falls**  
**100-196 Dispatch 911**  
Activity Through October 31, 2013

	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Thru Octobe</u>	<u>2013 Budget</u>	<u>2014 Budget</u>
<b>EXPENSES</b>							
EX10 Salaries & Wages							
8000-0000 Salaries	631,850	586,321	547,632	588,435	500,891	603,300	611,200
8001-0000 Overtime	<u>27,208</u>	<u>22,290</u>	<u>11,849</u>	<u>13,665</u>	<u>1,775</u>	<u>15,300</u>	<u>15,425</u>
EX10 Total	659,058	608,611	559,481	602,100	502,666	618,600	626,625
EX20 Fringe Benefits							
8010-0000 FICA	53,468	44,851	41,375	43,930	36,104	47,400	47,925
8011-0000 Pension-VMF	30,472	29,006	30,436	35,605	33,427	41,200	43,875
8012-0000 Pension-EEE Share	39,920	37,447	21,208	-	-	-	-
8013-0000 Health Insurance	139,956	132,204	128,754	116,830	153,765	97,200	190,550
8013-0020 Health Ins Retiree	-	7,581	7,842	-	-	-	-
8014-0000 Dental Insurance	7,604	7,724	8,168	8,182	7,973	8,200	9,575
8014-0010 Dental Ins Retiree	-	825	883	-	-	-	-
8015-0000 Life Insurance	1,364	897	1,007	1,152	1,000	980	1,200
8016-0000 Worker's Comp Insurance	<u>1,714</u>	<u>1,470</u>	<u>1,687</u>	<u>1,487</u>	<u>2,062</u>	<u>2,100</u>	<u>1,750</u>
EX20 Total	274,498	262,005	241,360	207,186	234,331	197,080	294,875
EX30 Employee Training/Expense							
8070-0000 Training & Education	696	1,228	984	1,766	810	1,000	1,000
8070-0020 Education Reimbursement	-	-	369	-	-	-	-
8090-0000 Uniforms	<u>1,500</u>	<u>1,337</u>	<u>1,453</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EX30 Total	2,196	2,565	2,806	1,766	810	1,000	1,000
EX40 Materials And Supplies							
8100-0000 Office Supplies	141	503	19	438	95	300	300
8100-0210 Membership/Publications	-	-	215	-	-	250	200
8110-0000 Department Supplies	221	519	228	15	-	-	-
8110-0003 Alarm Mailing Postage	408	819	467	523	577	850	700
8110-0200 Small Equipment	-	<u>236</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EX40 Total	770	2,077	929	976	672	1,400	1,200
EX44 Repair/Maintenance							
8160-4100 MCont-Radios	-	4,500	4,500	4,680	4,680	4,700	4,950
8160-6000 MCont-Off.Equip.	11,480	-	-	-	-	-	-
8162-4100 RM-Radio Equip.	<u>1,064</u>	<u>74</u>	<u>2,650</u>	<u>2,978</u>	<u>1,360</u>	<u>3,000</u>	<u>2,750</u>
EX44 Total	12,544	4,574	7,150	7,658	6,040	7,700	7,700
EX47 Property & Equipment							
8188-4100 Radio Hardware	-	1,495	-	443	-	400	400
8190-5901 Telephone Accessories	<u>377</u>	<u>-</u>	<u>-</u>	<u>93</u>	<u>-</u>	<u>400</u>	<u>200</u>
EX47 Total	377	1,495	-	536	-	800	600
EX50 Utilities							
8210-0000 Telephone Service	4,003	-	-	-	-	-	-
8212-0000 Teletype	2,166	-	-	-	-	-	-
8212-0002 Pager Service	50	-	-	-	-	-	-
8212-0003 Cellular Telephone Service	134	-	-	-	-	-	-
8212-0005 WAN Service	<u>1,361</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EX50 Total	7,714	-	-	-	-	-	-
<b>TOTAL EXPENSES</b>	<b><u>957,157</u></b>	<b><u>881,327</u></b>	<b><u>811,726</u></b>	<b><u>820,222</u></b>	<b><u>744,519</u></b>	<b><u>826,580</u></b>	<b><u>932,000</u></b>

**Village of Menomonee Falls**  
**100-200 Police Department**  
Activity Through October 31, 2013

	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Thru Octobe</b>	<b>2013 Budget</b>	<b>2014 Budget</b>
<b>EXPENSES</b>							
EX10 Salaries & Wages							
8000-0000 Salaries	4,354,207	4,519,143	4,473,933	4,652,901	3,857,448	4,752,000	4,798,200
8001-0000 Overtime	41,497	48,231	89,433	84,676	85,614	69,000	90,300
8001-2000 Vacation Pay	35,003	46,070	37,634	35,275	40,789	-	-
8001-2001 Holiday Pay	33,735	35,339	34,254	39,489	681	100,600	93,525
8001-2002 Comp Time	75,325	77,606	83,772	48,537	34,779	89,200	89,400
8002-0000 Part Time Wages	152,404	148,859	155,137	160,075	136,363	154,900	154,975
8004-0000 Temporary Help	13,389	13,218	12,425	-	-	-	-
8008-0000 Retirement Leave Pay-Out	-	-	-	-	742	-	32,675
8008-0015 Retirement Payout	-	42,767	33,017	34,077	39,882	-	-
EX10 Total	4,705,560	4,931,233	4,919,605	5,055,030	4,196,298	5,165,700	5,259,075
EX20 Fringe Benefits							
8010-0000 FICA	362,837	362,612	368,068	374,886	309,250	395,400	402,325
8011-0000 Pension-VMF	578,153	548,215	571,722	597,416	576,900	649,100	529,175
8012-0000 Pension-EEE Share	242,716	272,133	277,762	268,970	233,241	293,300	308,525
8013-0000 Health Insurance	957,995	1,026,723	1,062,499	1,039,144	581,367	903,300	784,650
8014-0000 Dental Insurance	52,977	55,670	56,913	56,463	43,614	60,700	56,225
8015-0000 Life Insurance	8,319	8,057	8,381	8,667	6,973	8,460	9,780
8016-0000 Worker's Comp Insurance	121,313	151,315	151,470	183,963	243,176	239,100	217,375
8020-0000 VEBA	12,355	13,598	15,643	16,043	8,400	14,300	17,500
8021-0000 Nationwide - VMF	9,000	8,900	9,000	9,000	-	9,000	9,000
8030-0200 Wage/Bene Tfr-Spec Rev	-	(29,464)	(66,382)	(73,995)	(15,489)	-	-
EX20 Total	2,345,665	2,417,759	2,455,076	2,480,557	1,987,432	2,572,660	2,334,555
EX30 Employee Training/Expense							
8070-0000 Training & Education	49,821	41,903	57,139	43,160	25,077	50,000	45,000
8070-0020 Education Reimbursement	4,108	1,456	7,013	2,386	-	3,000	2,500
8075-0000 Recruitment & Personnel	3,775	2,675	1,268	1,656	2,587	2,000	2,000
8076-0000 Employee Exams/Evaluatio	-	-	-	3,667	3,534	-	3,500
8080-0000 Travel Expenses	1,471	407	889	497	288	500	500
8090-0000 Uniforms	34,700	35,933	40,723	32,532	29,690	40,000	37,000
EX30 Total	93,875	82,374	107,032	83,898	61,176	95,500	90,500
EX40 Materials And Supplies							
8100-0000 Office Supplies	3,676	4,557	2,522	3,791	2,551	4,000	3,000
8100-0010 Postage	3,913	3,054	2,920	2,484	2,504	3,000	2,500
8100-0025 Printing	2,421	1,303	3	1,773	1,515	500	500
8100-0170 Charge Card Fees	-	-	554	1,309	1,091	1,000	1,000
8110-0000 Department Supplies	18,247	16,240	14,996	9,441	5,945	12,000	8,000
8110-0001 Towing & Storage	1,009	775	(124)	1,893	1,021	1,500	1,500
8110-0002 Red Tags	(235)	125	(150)	(25)	(25)	150	100
8110-0200 Small Equipment	8,930	6,597	4,988	5,556	-	6,000	4,000
8110-0201 Motorcycle Program	4,702	4,917	3,298	3,141	3,141	3,000	3,200
8110-2001 Investigative Expenses	2,810	2,841	2,496	2,376	2,255	2,500	5,000
8150-0000 Accreditation Expenses	550	1,020	8	500	550	500	1,500
8170-4000 Gas & Diesel Fuel	88,473	104,389	137,559	142,641	66,418	115,000	125,000
8170-4020 Supplies-Vehicles	3,983	3,469	117	1,259	195	2,500	2,000
EX40 Total	138,479	149,287	169,187	176,139	87,161	151,650	157,300
EX44 Repair/Maintenance							
8160-6000 MCont-Off.Equip.	9,981	-	-	-	-	-	-
8162-3000 RM-Equipment	4,014	3,938	1,831	2,527	4,195	3,000	3,000
8162-4000 RM-Vehicles	42,642	44,602	44,582	39,142	40,294	45,000	43,000
8162-4100 RM-Radio Equip.	1,654	604	3,296	2,954	522	3,000	3,000
EX44 Total	58,291	49,144	49,709	44,623	45,011	51,000	49,000
EX45 Lease/Rent Expense							
8152-6100 Rent-Copier	11,167	-	-	-	-	-	-
EX45 Total	11,167	-	-	-	-	-	-
EX47 Property & Equipment							

**Village of Menomonee Falls**  
**100-200 Police Department**  
Activity Through October 31, 2013

	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Thru Octobe</b>	<b>2013 Budget</b>	<b>2014 Budget</b>
8188-4000 Vehicle Purchases	97,103	95,608	98,571	86,650	9,648	85,000	85,000
8188-4100 Radio Hardware	251	2,099	770	359	100	2,000	1,000
8190-6000 Office Furnishings	1,231	1,402	1,534	993	-	1,000	1,000
8190-6400 PD Fixed Assets	12,122	16,160	4,745	4,002	5,955	12,000	9,500
8190-8000 Computer Hardware	21,300	-	-	-	-	-	-
8190-8102 Software Modif/Adjust	1,575	-	475	1,950	-	2,000	2,000
8190-9000 Rev Capital Fund Payment	-	11,250	11,250	11,250	-	11,250	11,243
<b>EX47 Total</b>	<b>133,582</b>	<b>126,519</b>	<b>117,345</b>	<b>105,204</b>	<b>15,703</b>	<b>113,250</b>	<b>109,743</b>
EX50 Utilities							
8200-0010 Light/Power	3,449	1,840	1,771	1,837	1,353	2,000	2,000
8200-0020 Heat (Gas & Oil)	9	1,550	410	1,494	-	1,000	1,000
8210-0000 Telephone Service	20,598	-	-	-	-	-	-
8212-0001 Cellular Data Service	8,370	-	-	-	-	-	-
<b>EX50 Total</b>	<b>32,426</b>	<b>3,390</b>	<b>2,181</b>	<b>3,331</b>	<b>1,353</b>	<b>3,000</b>	<b>3,000</b>
EX60 Contractual Services							
8160-4200 Waukesha Co 800 Megahrt	-	13,252	10,586	12,666	19,528	10,000	17,000
8301-0000 Maintenance and Support	46,070	-	-	-	-	-	-
8304-0000 Crossing Guard Contract	90,296	98,113	89,759	97,985	94,478	90,000	90,000
<b>EX60 Total</b>	<b>136,366</b>	<b>111,365</b>	<b>100,345</b>	<b>110,651</b>	<b>114,006</b>	<b>100,000</b>	<b>107,000</b>
EX75 Insurances							
8612-0000 Claims Settled	-	-	1,436	-	-	-	-
<b>EX75 Total</b>	<b>-</b>	<b>-</b>	<b>1,436</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENSES</b>	<b><u>7,655,411</u></b>	<b><u>7,871,071</u></b>	<b><u>7,921,916</u></b>	<b><u>8,059,433</u></b>	<b><u>6,508,140</u></b>	<b><u>8,252,760</u></b>	<b><u>8,110,173</u></b>

**Village of Menomonee Falls**  
**100-220 Fire Department**  
Activity Through October 31, 2013

	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Thru Octobe</b>	<b>2013 Budget</b>	<b>2014 Budget</b>
<b>EXPENSES</b>							
EX10 Salaries & Wages							
8000-0000 Salaries	1,005,529	981,460	1,034,868	1,061,778	926,688	1,189,500	1,192,700
8001-0000 Overtime	8,817	11,923	15,314	12,111	24,451	14,600	12,025
8002-0000 Part Time Wages	351,905	400,087	417,514	406,825	399,532	379,900	489,925
8003-2200 POC Firemen Wages	94,422	101,120	114,622	117,866	10,026	130,000	-
EX10 Total	1,460,673	1,494,590	1,582,318	1,598,580	1,360,697	1,714,000	1,694,650
EX20 Fringe Benefits							
8010-0000 FICA	112,351	110,865	120,218	119,394	102,400	131,300	129,625
8011-0000 Pension-VMF	179,026	164,836	179,143	181,884	178,212	210,200	176,550
8012-0000 Pension-EEE Share	68,785	76,384	83,884	83,480	76,865	103,100	-
8013-0000 Health Insurance	207,265	229,482	249,766	247,788	152,916	227,700	283,225
8014-0000 Dental Insurance	13,287	13,755	14,569	14,569	11,594	16,100	15,275
8015-0000 Life Insurance	2,240	2,302	2,474	2,755	1,891	3,445	3,925
8016-0000 Worker's Comp Insurance	41,117	49,996	60,252	64,127	96,149	95,500	79,200
8019-0000 ICMA-VMF	8,039	9,500	9,500	9,500	5,481	9,500	-
8030-0000 Wage/Benefit Transfers	(889)	(106)	-	-	-	-	-
EX20 Total	631,221	657,014	719,806	723,497	625,508	796,845	687,800
EX30 Employee Training/Expense							
8070-0000 Training & Education	93	247	-	-	540	-	-
8070-0002 Training-Admin	1,189	2,014	3,074	1,380	553	2,000	2,000
8070-0003 Training-EMS	7,569	7,646	8,041	15,590	6,228	11,000	11,000
8070-0004 Training-Fire	7,750	6,917	9,648	7,319	6,396	7,000	7,000
8070-0005 Training-HM	175	110	570	-	-	500	-
8070-0006 Training-Prev	710	1,102	765	724	645	750	750
8070-0020 Education Reimbursement	1,755	1,580	2,595	2,763	2,160	3,000	3,500
8070-0021 Volunteer reimbursements	9,840	16,575	17,309	22,000	96,745	30,000	150,000
8075-0000 Recruitment & Personnel	4,868	3,600	4,730	2,040	4,037	5,000	4,000
8076-0000 Employee Exams/Evaluatio	8,086	11,652	10,160	14,655	15,037	11,500	11,000
8080-0000 Travel Expenses	-	69	100	392	96	400	200
8090-0000 Uniforms	14,107	11,892	10,767	12,409	6,929	13,500	13,000
EX30 Total	56,142	63,404	67,759	79,272	139,366	84,650	202,450
EX40 Materials And Supplies							
8100-0000 Office Supplies	1,188	1,338	1,398	893	815	1,400	1,400
8100-0010 Postage	1,050	1,215	1,599	1,554	747	1,500	1,500
8100-0200 Dues & Subscriptions	1,483	1,810	1,939	1,525	2,071	1,500	2,000
8110-0000 Department Supplies	2,008	41	1,008	1,527	806	2,000	1,500
8110-2201 Tech Supplies & Expenses	18,367	25,356	14,024	22,067	17,210	22,000	22,000
8110-2202 Ambulance Supplies	32,803	33,365	34,532	36,413	28,428	36,000	36,000
8110-2203 Fire Prevention	1,511	1,650	1,406	547	635	1,500	1,000
8110-2205 Hazard Material	143	725	536	548	700	750	750
8170-2000 Supplies-Building	6,312	6,169	6,490	6,182	4,600	6,000	7,000
8170-4000 Gas & Diesel Fuel	26,796	32,020	52,294	54,262	26,818	35,000	42,000
EX40 Total	91,661	103,689	115,226	125,518	82,830	107,650	115,150
EX44 Repair/Maintenance							
8160-4100 MCont-Radios	9,959	8,227	6,484	2,329	928	9,000	7,000
8160-6100 MCont/Copier	2,093	-	-	-	-	-	-
8162-2000 RM-Building & Grounds	22,632	22,438	37,490	22,667	25,437	21,000	22,000
8162-4000 RM-Vehicles	24,666	45,009	46,230	43,179	56,659	40,000	43,000
EX44 Total	59,350	75,674	90,204	68,175	83,024	70,000	72,000
EX45 Lease/Rent Expense							
8152-3000 Rent-Equipment	-	-	-	-	2,176	-	-
EX45 Total	-	-	-	-	2,176	-	-
EX47 Property & Equipment							
8186-2501 Station #1	-	-	-	-	250	250	-
8186-2502 Station #2	136	254	197	-	250	250	-
8186-2503 Station #3	19	225	327	-	250	250	-

**Village of Menomonee Falls**  
**100-220 Fire Department**  
Activity Through October 31, 2013

	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Thru October</b>	<b>2013 Budget</b>	<b>2014 Budget</b>
8186-2504 Station #4	-	-	-	208	199	250	-
8188-4100 Radio Hardware	3,797	1,211	3,880	2,019	-	4,000	3,500
8190-6000 Office Furnishings	204	-	-	-	316	500	500
8190-8000 Computer Hardware	249	-	-	-	-	-	-
8190-8100 Computer Software	659	-	-	-	-	-	-
8190-9000 Rev Capital Fund Payment	24,600	56,642	68,329	80,757	-	79,665	85,000
<b>EX47 Total</b>	<b>29,664</b>	<b>58,332</b>	<b>72,733</b>	<b>82,984</b>	<b>1,265</b>	<b>85,165</b>	<b>89,000</b>
EX50 Utilities							
8200-0010 Light/Power	35,297	40,469	44,111	46,460	39,149	40,000	40,000
8200-0020 Heat (Gas & Oil)	31,762	30,911	34,689	21,320	21,754	35,000	35,000
8200-0030 Water/Sewer VMF	4,884	4,639	4,439	4,847	3,920	4,800	4,800
8200-2201 Alarm System	57	-	-	-	-	1,500	-
8210-0000 Telephone Service	8,411	-	-	-	-	-	-
8212-0001 Cellular Data Service	632	-	-	-	-	-	-
8212-0005 WAN Service	9,760	-	-	-	-	-	-
<b>EX50 Total</b>	<b>90,803</b>	<b>76,019</b>	<b>83,239</b>	<b>72,627</b>	<b>64,823</b>	<b>81,300</b>	<b>79,800</b>
EX60 Contractual Services							
8110-2204 Ambulance Admin Exp	34,564	33,421	37,779	40,607	24,950	35,000	45,000
8160-4200 Waukesha Co 800 Megahrt	19,668	10,784	10,586	12,666	9,835	9,835	17,000
8301-0000 Maintenance and Support	4,327	-	-	-	-	-	-
<b>EX60 Total</b>	<b>58,559</b>	<b>44,205</b>	<b>48,365</b>	<b>53,273</b>	<b>34,785</b>	<b>44,835</b>	<b>62,000</b>
<b>TOTAL EXPENSES</b>	<b><u>2,478,073</u></b>	<b><u>2,572,927</u></b>	<b><u>2,779,650</u></b>	<b><u>2,803,926</u></b>	<b><u>2,394,474</u></b>	<b><u>2,984,445</u></b>	<b><u>3,002,850</u></b>

<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Thru Octobe</b>	<b>2013 Budget</b>	<b>2014 Budget</b>
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**EXPENSES**

EX70 Other Operating						
8430-0000 Hydrant Rental	<u>1,643,008</u>	<u>1,684,428</u>	<u>1,663,828</u>	<u>1,658,233</u>	<u>1,382,705</u>	<u>1,658,233</u>
EX70 Total	<u>1,643,008</u>	<u>1,684,428</u>	<u>1,663,828</u>	<u>1,658,233</u>	<u>1,382,705</u>	<u>1,658,233</u>
<b>TOTAL EXPENSES</b>	<b><u>1,643,008</u></b>	<b><u>1,684,428</u></b>	<b><u>1,663,828</u></b>	<b><u>1,658,233</u></b>	<b><u>1,382,705</u></b>	<b><u>1,658,233</u></b>

	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Thru Octobe</b>	<b>2013 Budget</b>	<b>2014 Budget</b>
<b>EXPENSES</b>							
EX10 Salaries & Wages							
8000-0000 Salaries	21,619	22,023	22,370	22,887	19,728	23,400	23,800
8001-0000 Overtime	-	-	69	-	-	-	-
EX10 Total	21,619	22,023	22,439	22,887	19,728	23,400	23,800
EX20 Fringe Benefits							
8010-0000 FICA	1,617	1,625	1,689	1,707	1,471	1,800	1,825
8011-0000 Pension-VMF	975	1,060	1,212	1,358	1,312	1,600	1,675
8012-0000 Pension-EEE Share	1,277	1,368	892	-	12	-	-
8013-0000 Health Insurance	4,801	5,084	5,266	5,236	1,083	5,200	5,475
8014-0000 Dental Insurance	269	282	283	283	236	285	275
8015-0000 Life Insurance	98	105	101	100	89	105	150
8016-0000 Worker's Comp Insurance	-	-	-	-	96	-	65
EX20 Total	9,037	9,524	9,443	8,684	4,299	8,990	9,465
EX40 Materials And Supplies							
8100-0000 Office Supplies	11	-	-	2	242	-	-
8100-0220 Notices & Publications	-	-	13	-	-	-	-
EX40 Total	11	-	13	2	242	-	-
EX60 Contractual Services							
8300-0000 Contracts	6,184	5,800	19,499	2,345	5,632	5,000	5,000
EX60 Total	6,184	5,800	19,499	2,345	5,632	5,000	5,000
<b>TOTAL EXPENSES</b>	<b>36,851</b>	<b>37,347</b>	<b>51,394</b>	<b>33,918</b>	<b>29,901</b>	<b>37,390</b>	<b>38,265</b>

	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Thru Octobe</b>	<b>2013 Budget</b>	<b>2014 Budget</b>
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**EXPENSES**

EX40 Materials And Supplies							
8110-0000 Department Supplies	549	-	40	63	-	700	700
EX40 Total	549	-	40	63	-	700	700
EX44 Repair/Maintenance							
8162-3000 RM-Equipment	-	-		374	-	750	750
8162-4300 RM-Sirens	1,468	4,978	3,480	892	2,749	3,550	3,550
EX44 Total	1,468	4,978	3,480	1,266	2,749	4,300	4,300
EX50 Utilities							
8200-2801 Recurring Charges	474	1,088	1,358	1,270	-	1,000	-
EX50 Total	474	1,088	1,358	1,270	-	1,000	-
<b>TOTAL EXPENSES</b>	<b>2,491</b>	<b>6,066</b>	<b>4,878</b>	<b>2,599</b>	<b>2,749</b>	<b>6,000</b>	<b>5,000</b>

	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Thru Octobe</b>	<b>2013 Budget</b>	<b>2014 Budget</b>
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**EXPENSES**

EX30 Employee Training/Expense							
8075-0000 Recruitment & Personnel	6,966	14,138	1,015	633	-	1,000	500
EX30 Total	6,966	14,138	1,015	633	-	1,000	500
EX40 Materials And Supplies							
8110-2901 Police & Fire Commission	145	-	14,815	-	-	-	-
8110-2902 Prisoner Board	9,120	16,586	15,878	14,777	17,652	15,000	15,500
EX40 Total	9,265	16,586	30,693	14,777	17,652	15,000	15,500
EX60 Contractual Services							
8300-2901 HAWS Contract	9,570	9,570	9,570	9,570	9,570	9,570	9,570
EX60 Total	9,570	9,570	9,570	9,570	9,570	9,570	9,570
<b>TOTAL EXPENSES</b>	<b>25,801</b>	<b>40,294</b>	<b>41,278</b>	<b>24,980</b>	<b>27,222</b>	<b>25,570</b>	<b>25,570</b>

**Village of Menomonee Falls**  
**100-400 Street Maintenance**  
Activity Through October 31, 2013

	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Thru October</b>	<b>2013 Budget</b>	<b>2014 Budget</b>
<b>EXPENSES</b>							
EX10 Salaries & Wages							
8000-0000 Salaries	1,214,507	1,160,556	1,070,919	957,758	679,486	778,700	784,225
8001-0000 Overtime	40,494	37,798	43,142	36,458	41,860	60,700	65,450
8004-0000 Temporary Help	5,422	5,664	8,141	7,589	-	20,000	20,000
8008-0000 Retirement Leave Pay-Out	-	-	22,018	-	-	-	-
EX10 Total	1,260,423	1,204,018	1,144,220	1,001,805	721,346	859,400	869,675
EX20 Fringe Benefits							
8010-0000 FICA	93,578	88,127	85,902	75,203	53,207	65,800	66,525
8011-0000 Pension-VMF	56,691	57,704	60,406	57,218	47,904	55,900	59,475
8012-0000 Pension-EEE Share	74,281	74,490	45,379	-	-	-	-
8013-0000 Health Insurance	388,661	384,567	366,912	313,636	196,802	245,000	252,400
8014-0000 Dental Insurance	21,443	20,918	18,855	17,419	11,174	13,800	13,275
8015-0000 Life Insurance	4,137	3,769	3,741	3,738	2,853	3,000	3,375
8016-0000 Worker's Comp Insurance	53,028	46,259	68,893	75,100	44,550	44,300	42,200
8030-0000 Wage/Benefit Transfers	(9,930)	(5,301)	(5,895)	(6,773)	(4,594)	(5,000)	(7,000)
8030-0740 Wage/Bene Storm Water Ut	(358,621)	(364,173)	(397,621)	(296,737)	(166,152)	(233,700)	(270,500)
EX20 Total	323,268	306,360	246,572	238,804	185,744	189,100	159,750
EX30 Employee Training/Expense							
8070-0000 Training & Education	730	808	1,293	141	24	500	500
8090-0000 Uniforms	6,605	7,622	7,774	8,087	8,434	12,000	14,000
EX30 Total	7,335	8,430	9,067	8,228	8,458	12,500	14,500
EX40 Materials And Supplies							
8100-0000 Office Supplies	341	202	310	946	216	500	500
8100-0210 Membership/Publications	418	471	389	576	583	400	400
8110-0000 Department Supplies	4,911	7,031	5,668	12,408	4,994	8,500	8,000
8110-0150 Medium Equip/Tools	2,164	3,851	7,076	4,695	2,071	3,000	3,000
8110-1201 Medical Supplies	1,274	2,023	1,624	731	460	-	-
8170-4000 Gas & Diesel Fuel	92,047	99,358	149,710	70,428	244,826	215,000	205,000
8182-1400 Street Light Projects	5,500	(3,000)	536	(2,661)	-	-	-
8182-1401 Traffic Signals	4,840	2,496	13,334	(443)	7,855	9,000	10,000
8182-1402 Signs	11,696	18,500	18,378	15,284	3,681	14,000	14,000
8182-1403 Street Repairs - Small	9,047	6,290	7,255	9,654	7,075	7,500	7,500
8182-1404 Street/Road Maint/Repair	772,643	696,666	598,425	700,000	82,046	700,000	700,000
8182-1407 Priv.Driv.Culvert Repair	3,666	4,362	876	3,730	3,189	2,000	3,000
8182-1410 Pavement Marking	39,726	33,193	33,329	36,682	36,024	38,000	38,000
EX40 Total	948,273	871,443	836,910	852,030	393,020	997,900	989,400
EX44 Repair/Maintenance							
8162-1400 RM-St.Lights	(4,399)	4,372	7,654	20,401	4,782	10,000	12,000
8162-4001 RM-Fuel System	804	2,624	14,847	7,956	4,637	5,000	8,000
8162-4002 RM-Village Centre	-	420	-	-	-	-	-
8162-4100 RM-Radio Equip.	350	849	551	330	662	1,000	1,000
EX44 Total	(3,245)	8,265	23,052	28,687	10,081	16,000	21,000
EX45 Lease/Rent Expense							
8152-3000 Rent-Equipment	532	66	471	216	964	500	500
EX45 Total	532	66	471	216	964	500	500
EX47 Property & Equipment							
8188-4100 Radio Hardware	-	-	-	13,619	-	500	500
8190-6000 Office Furnishings	-	-	-	466	-	-	-
8190-8000 Computer Hardware	22	-	-	-	-	-	-
8190-9000 Rev Capital Fund Payment	98,275	139,533	179,332	180,569	-	217,339	250,000
EX47 Total	98,297	139,533	179,332	194,654	-	217,839	250,500
EX50 Utilities							
8200-4001 Street Light Power	404,947	437,765	454,158	456,180	374,903	440,000	450,000
8200-4002 Traffic Signal Power	18,086	16,935	18,536	17,843	12,118	18,500	18,500
8210-0000 Telephone Service	1,384	-	-	-	-	-	-

**Village of Menomonee Falls**  
**100-400 Street Maintenance**  
Activity Through October 31, 2013

	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Thru Octobe</b>	<b>2013 Budget</b>	<b>2014 Budget</b>
8212-0003 Cellular Telephone Service	2,657	8	-	-	-	-	-
EX50 Total	427,074	454,708	472,694	474,023	387,021	458,500	468,500
EX51 DPW Activities							
8110-4000 Mail Box Repair/Replcmnt	1,489	1,927	1,592	1,626	518	2,500	2,500
8110-4001 Sand/Salt/Calciumchloride	194,718	262,731	274,125	339,922	350,685	540,000	275,000
8110-4002 Welding Supplies	4,985	7,461	6,427	7,546	5,625	7,000	7,000
8110-4003 Connecting Streets	2,309	16,861	-	-	-	-	-
8110-4007 Alternative Fuel Supplies	2,491	843	3,924	1,736	377	2,500	2,500
8110-4011 Waste Dumping Fee	1,800	-	-	-	-	-	-
EX51 Total	207,792	289,823	286,068	350,830	357,205	552,000	287,000
EX60 Contractual Services							
8300-0000 Contracts	-	-	-	5,250	25,484	125,000	125,000
EX60 Total	-	-	-	5,250	25,484	125,000	125,000
EX70 Other Operating							
8209-0000 Diggers Hot Line	10,228	9,551	11,326	9,661	7,410	10,000	10,000
8495-0000 Special Projects	9,805	6,021	10,792	4,433	-	20,000	5,000
EX70 Total	20,033	15,572	22,118	14,094	7,410	30,000	15,000
<b>TOTAL EXPENSES</b>	<b>3,289,782</b>	<b>3,298,218</b>	<b>3,220,504</b>	<b>3,168,621</b>	<b>2,096,733</b>	<b>3,458,739</b>	<b>3,200,825</b>

	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Thru Octobe</b>	<b>2013 Budget</b>	<b>2014 Budget</b>
<b>EXPENSES</b>							
EX10 Salaries & Wages							
8000-0000 Salaries	144,135	145,157	165,616	126,573	78,157	159,600	162,525
8001-0000 Overtime	5,464	5,026	6,393	10,073	6,296	7,200	10,900
EX10 Total	149,599	150,183	172,009	136,646	84,453	166,800	173,425
EX20 Fringe Benefits							
8010-0000 FICA	11,090	11,129	12,837	10,515	6,283	12,800	13,275
8011-0000 Pension-VMF	6,680	7,301	9,258	8,250	5,600	11,100	12,150
8012-0000 Pension-EEE Share	8,753	9,424	6,853	-	-	-	-
8013-0000 Health Insurance	45,189	47,957	54,233	33,687	24,323	44,400	32,275
8014-0000 Dental Insurance	2,514	2,641	2,960	1,842	1,345	2,500	1,650
8015-0000 Life Insurance	364	359	410	335	224	390	350
8016-0000 Worker's Comp Insurance	10,561	9,549	14,149	16,930	9,111	9,100	8,850
EX20 Total	85,151	88,360	100,700	71,559	46,886	80,290	68,550
EX30 Employee Training/Expense							
8070-0000 Training & Education	854	764	1,164	1,059	579	1,200	1,200
8090-0000 Uniforms	5,330	5,846	7,110	8,291	6,647	9,500	9,500
EX30 Total	6,184	6,610	8,274	9,350	7,226	10,700	10,700
EX40 Materials And Supplies							
8100-0000 Office Supplies	-	-	101	-	(358)	-	-
8100-0210 Membership/Publications	1,239	1,863	1,943	1,962	4,571	2,000	2,000
8110-0000 Department Supplies	120,511	120,770	137,818	128,301	102,236	145,000	150,000
8110-0009 Plow blade costs	39,428	11,987	1,951	27,042	22,699	22,000	22,000
8110-0100 Small Equip./Tools	1,546	3,898	593	2,185	2,074	2,200	2,200
8110-1201 Medical Supplies	393	-	-	68	-	-	-
EX40 Total	163,117	138,518	142,406	159,558	131,222	171,200	176,200
EX44 Repair/Maintenance							
8162-3000 RM-Equipment	1,794	1,916	1,866	2,354	21	2,000	2,000
8162-4000 RM-Vehicles	610	(277)	160	3,258	102	-	-
8162-4100 RM-Radio Equip.	266	454	-	98	-	200	-
EX44 Total	2,670	2,093	2,026	5,710	123	2,200	2,000
EX47 Property & Equipment							
8188-4200 Service Equipment	1,570	723	-	3,158	2,407	-	-
EX47 Total	1,570	723	-	3,158	2,407	-	-
EX51 DPW Activities							
8110-4002 Welding Supplies	-	-	-	495	113	-	-
EX51 Total	-	-	-	495	113	-	-
EX60 Contractual Services							
8300-0420 Contract R&M Equipment	21,383	15,508	9,385	3,127	8,419	20,000	15,000
EX60 Total	21,383	15,508	9,385	3,127	8,419	20,000	15,000
<b>TOTAL EXPENSES</b>	<b>429,674</b>	<b>401,995</b>	<b>434,800</b>	<b>389,603</b>	<b>280,849</b>	<b>451,190</b>	<b>445,875</b>

<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Thru Octobe</b>	<b>2013 Budget</b>	<b>2014 Budget</b>
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**EXPENSES**

EX40 Materials And Supplies						
8110-0000 Department Supplies	_____	-	_____	-	276	3,000
EX40 Total	-	-	-	-	276	3,000
EX44 Repair/Maintenance						
8162-2000 RM-Building & Grounds	_____	-	_____	-	10,738	12,000
EX44 Total	-	-	-	-	10,738	12,000
EX50 Utilities						
8200-0010 Light/Power	-	-	-	-	22,518	28,000
8200-0020 Heat (Gas & Oil)	-	-	-	-	21,491	41,000
8200-0030 Water/Sewer VMF	-	-	-	-	2,331	4,000
8200-0040 Utility-Otto Property	-	-	-	-	211	600
8200-0050 Utility-Sunnyside School	-	-	-	-	93	-
8200-2201 Alarm System	_____	-	_____	-	419	1,000
EX50 Total	-	-	-	-	47,063	74,600
<b>TOTAL EXPENSES</b>	<b>_____</b>	<b>-</b>	<b>_____</b>	<b>-</b>	<b>58,077</b>	<b>89,600</b>
	<b>_____</b>	<b>-</b>	<b>_____</b>	<b>-</b>	<b>58,077</b>	<b>91,600</b>

	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Thru October</b>	<b>2013 Budget</b>	<b>2014 Budget</b>
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**EXPENSES**

**EX40 Materials And Supplies**

8110-0000 Department Supplies

	<b>1,924</b>	<b>1,795</b>	<b>1,713</b>	<b>814</b>	<b>-</b>	<b>-</b>	<b>-</b>
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EX40 Total

	<b>1,924</b>	<b>1,795</b>	<b>1,713</b>	<b>814</b>	<b>-</b>	<b>-</b>	<b>-</b>
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**EX44 Repair/Maintenance**

8162-2000 RM-Building & Grounds

	<b>5,871</b>	<b>3,687</b>	<b>6,407</b>	<b>10,487</b>	<b>-</b>	<b>-</b>	<b>-</b>
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EX44 Total

	<b>5,871</b>	<b>3,687</b>	<b>6,407</b>	<b>10,487</b>	<b>-</b>	<b>-</b>	<b>-</b>
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**EX50 Utilities**

8200-0010 Light/Power

	<b>15,262</b>	<b>15,599</b>	<b>17,451</b>	<b>17,853</b>	<b>-</b>	<b>-</b>	<b>-</b>
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8200-0020 Heat (Gas & Oil)

	<b>22,628</b>	<b>18,346</b>	<b>17,311</b>	<b>13,772</b>	<b>-</b>	<b>-</b>	<b>-</b>
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8200-0030 Water/Sewer VMF

	<b>2,142</b>	<b>1,795</b>	<b>2,284</b>	<b>2,085</b>	<b>-</b>	<b>-</b>	<b>-</b>
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8200-0040 Utility-Otto Property

	<b>862</b>	<b>834</b>	<b>560</b>	<b>582</b>	<b>-</b>	<b>-</b>	<b>-</b>
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8200-0050 Utility-Sunnyside School

	<b>-</b>	<b>-</b>	<b>-</b>	<b>70</b>	<b>-</b>	<b>-</b>	<b>-</b>
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8200-2201 Alarm System

	<b>419</b>	<b>419</b>	<b>419</b>	<b>419</b>	<b>-</b>	<b>-</b>	<b>-</b>
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8210-0000 Telephone Service

	<b>1,854</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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8212-0005 WAN Service

	<b>1,554</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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EX50 Total

	<b>44,721</b>	<b>36,993</b>	<b>38,025</b>	<b>34,781</b>	<b>-</b>	<b>-</b>	<b>-</b>
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**TOTAL EXPENSES**

	<b>52,516</b>	<b>42,475</b>	<b>46,145</b>	<b>46,082</b>	<b>-</b>	<b>-</b>	<b>-</b>
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	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Thru Octobe</b>	<b>2013 Budget</b>	<b>2014 Budget</b>
<b>EXPENSES</b>							
EX40 Materials And Supplies							
8110-0000 Department Supplies	1,203	3,412	535	1,878	-	-	-
EX40 Total	1,203	3,412	535	1,878	-	-	-
EX44 Repair/Maintenance							
8162-2000 RM-Building & Grounds	3,158	3,727	1,663	7,969	-	-	-
EX44 Total	3,158	3,727	1,663	7,969	-	-	-
EX50 Utilities							
8200-0010 Light/Power	9,085	9,433	9,218	6,589	-	-	-
8200-0020 Heat (Gas & Oil)	13,623	17,997	12,976	11,040	-	-	-
8200-0030 Water/Sewer VMF	1,102	1,127	960	679	-	-	-
8200-2201 Alarm System	419	642	419	419	-	-	-
8210-0000 Telephone Service	1,505	-	-	-	-	-	-
8212-0005 WAN Service	1,502	-	-	-	-	-	-
EX50 Total	27,236	29,199	23,573	18,727	-	-	-
<b>TOTAL EXPENSES</b>	<b>31,597</b>	<b>36,338</b>	<b>25,771</b>	<b>28,574</b>	<b>-</b>	<b>-</b>	<b>-</b>

	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Thru Octobe</b>	<b>2013 Budget</b>	<b>2014 Budget</b>
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**EXPENSES**

EX44 Repair/Maintenance							
8162-2000 RM-Building & Grounds	16,623	12,814	27,901	11,548	5,296	15,000	15,000
EX44 Total	16,623	12,814	27,901	11,548	5,296	15,000	15,000
EX50 Utilities							
8200-0010 Light/Power	3,311	5,413	5,356	6,614	6,733	6,500	7,000
8200-0020 Heat (Gas & Oil)	4,745	3,613	3,438	2,071	1,520	4,500	4,000
8200-0030 Water/Sewer VMF	1,685	2,033	2,877	2,504	1,590	2,200	2,200
8200-2201 Alarm System	944	707	1,273	1,225	719	700	700
8210-0000 Telephone Service	376	-	-	-	-	-	-
EX50 Total	11,061	11,766	12,944	12,414	10,562	13,900	13,900
<b>TOTAL EXPENSES</b>	<b>27,684</b>	<b>24,580</b>	<b>40,845</b>	<b>23,962</b>	<b>15,858</b>	<b>28,900</b>	<b>28,900</b>

**Village of Menomonee Falls**  
**100-620 Parks & Forestry Operations**  
Activity Through October 31, 2013

	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Thru Octobe</u>	<u>2013 Budget</u>	<u>2014 Budget</u>
<b>EXPENSES</b>							
EX10 Salaries & Wages							
8000-0000 Salaries	367,863	306,467	264,267	252,861	246,370	297,300	302,775
8001-0000 Overtime	10,122	6,816	8,759	8,368	13,055	30,300	24,000
8004-0000 Temporary Help	34,579	40,841	37,794	32,250	38,787	30,000	30,000
8008-0000 Retirement Leave Pay-Out	-	-	-	-	-	-	25,550
EX10 Total	412,564	354,124	310,820	293,479	298,212	357,600	382,325
EX20 Fringe Benefits							
8010-0000 FICA	33,270	26,083	23,181	21,554	22,241	27,400	29,250
8011-0000 Pension-VMF	18,248	16,165	16,138	15,954	17,950	21,800	24,675
8012-0000 Pension-EEE Share	23,946	20,868	11,819	-	-	-	-
8013-0000 Health Insurance	116,776	105,275	87,329	74,222	64,147	80,800	83,450
8013-0020 Health Ins Retiree	-	15,175	-	-	-	-	-
8014-0000 Dental Insurance	6,429	5,684	4,618	4,262	3,618	4,600	4,375
8014-0010 Dental Ins Retiree	-	1,067	-	-	-	-	-
8015-0000 Life Insurance	1,363	963	793	897	1,004	1,100	1,475
8016-0000 Worker's Comp Insurance	19,514	13,993	20,704	21,051	17,839	17,800	18,025
EX20 Total	219,546	205,273	164,582	137,940	126,799	153,500	161,250
EX30 Employee Training/Expense							
8070-0000 Training & Education	699	225	-	-	-	250	250
EX30 Total	699	225	-	-	-	250	250
EX40 Materials And Supplies							
8110-0000 Department Supplies	12,216	8,825	13,827	10,654	4,165	10,000	10,000
8110-1501 Custodial Supplies	1,605	757	1,726	1,010	1,852	2,000	3,000
8110-6201 Main Pk Bldg Supplies	332	-	-	-	-	-	-
8110-6203 Chemicals	5,532	3,673	2,474	1,409	1,496	1,600	1,600
8110-6206 Personal Protection Equipm	432	-	-	-	-	-	-
8170-4000 Gas & Diesel Fuel	17,487	20,516	28,383	22,479	13,763	20,000	22,000
8182-1402 Signs	2,223	645	1,490	927	827	1,200	1,200
8182-1620 Misc Park Improvements	1,274	1,630	94	299	-	1,500	1,000
8182-1623 Park Vandalism	403	1,542	1,668	(391)	703	1,000	1,000
EX40 Total	41,504	37,588	49,662	36,387	22,806	37,300	39,800
EX44 Repair/Maintenance							
8162-2000 RM-Building & Grounds	1,272	6,912	3,415	2,863	2,385	3,000	3,000
8162-4000 RM-Vehicles	33,101	51,643	30,838	22,836	15,518	30,000	30,000
8162-4100 RM-Radio Equip.	220	470	124	100	-	200	-
EX44 Total	34,593	59,025	34,377	25,799	17,903	33,200	33,000
EX46 Forestry							
8110-6202 Forestry Supplies	470	1,547	1,766	3,088	864	1,500	1,000
8110-6205 Forestry Chemicals	740	-	338	566	378	500	500
8182-1621 Plants And Shrubs	1,174	541	938	506	369	500	500
8182-1622 Landscape/Restorations	75	-	336	-	-	-	-
8182-1624 Insect & Disease	-	-	250	12	-	1,000	500
8182-1625 Trees	350	295	696	153	188	1,000	500
8182-1626 Invasive Species Control	-	-	-	-	8,544	20,000	20,000
EX46 Total	2,809	2,383	4,324	4,325	10,343	24,500	23,000
EX50 Utilities							
8200-0010 Light/Power	31,152	33,016	37,688	30,727	26,406	25,000	25,000
8200-0020 Heat (Gas & Oil)	11,840	9,491	9,858	5,234	4,139	8,000	8,000
8200-0030 Water/Sewer VMF	14,906	12,499	11,449	13,679	5,439	10,000	10,000
8210-0000 Telephone Service	570	-	-	-	-	-	-
8220-2201 Alarm System	419	642	419	419	-	-	-
EX50 Total	58,887	55,648	59,414	50,059	35,984	43,000	43,000
EX60 Contractual Services							
8300-0420 Contract R&M Equipment	1,728	291	3,444	-	-	-	-
8300-0620 Contract Lawn Care	15,340	33,674	42,852	44,860	63,406	65,000	70,000

**Village of Menomonee Falls**  
**100-620 Parks & Forestry Operations**  
Activity Through October 31, 2013

	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Thru Octobe</b>	<b>2013 Budget</b>	<b>2014 Budget</b>
8300-0621 Contract Tree Maintenance	-	-	-	9,337	-	25,000	25,000
EX60 Total	17,068	33,965	46,296	54,197	63,406	90,000	95,000
<b>TOTAL EXPENSES</b>	<b><u>787,670</u></b>	<b><u>748,231</u></b>	<b><u>669,475</u></b>	<b><u>602,186</u></b>	<b><u>575,453</u></b>	<b><u>739,350</u></b>	<b><u>777,625</u></b>

**Village of Menomonee Falls**  
**100-640 Parks Projects**  
Activity Through October 31, 2013

	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Thru Octobe</b>	<b>2013 Budget</b>	<b>2014 Budget</b>
<b>EXPENSES</b>							
<b>EX48 Park Projects</b>							
8110-6401 Portable Toilet Rental	1,868	2,583	2,737	2,731	2,855	3,000	3,000
8110-6402 Christmas Decorations	407	1,316	1,426	339	5,100	800	800
8182-1641 Impr-Ball Diamond	9,868	9,364	6,203	9,746	9,196	7,000	7,000
8182-1642 Impr-Lime Kiln Park	181	-	-	12,220	40	500	500
8182-1643 Impr-M.River Pkwy.	-	298	5,272	191	-	500	500
8182-1644 Impr-Riverside Park	-	-	-	-	9	500	500
8182-1645 Impr-Rotary Park	185	570	14,124	342	-	800	800
8182-1646 Impr-Tennis Ct Maint	562	535	285	-	2,353	2,000	2,000
8182-1647 Impr-Village Park	328	1,386	695	4,957	609	1,000	1,000
8182-1649 Impr-Willowood Park	77	1,172	12,074	1,097	327	1,000	1,000
8182-1651 Impr-Parkland Misc.	821	-	-	3,556	-	1,000	1,000
8182-1652 Impr-Oakwood Park	935	644	14,174	702	455	1,000	1,000
8182-1653 Impr-Mill Pond Park	219	51	390	1,536	200	500	500
8182-1659 River's Edge Park	-	-	-	1,064	184	1,000	1,000
EX48 Total	15,451	17,919	57,380	38,481	21,328	20,600	20,600
<b>TOTAL EXPENSES</b>	<b>15,451</b>	<b>17,919</b>	<b>57,380</b>	<b>38,481</b>	<b>21,328</b>	<b>20,600</b>	<b>20,600</b>

	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Thru Octobe</u>	<u>2013 Budget</u>	<u>2014 Budget</u>
<b>EXPENSES</b>							
EX10 Salaries & Wages							
8000-0000 Salaries	18,503	24,876	25,959	23,608	20,420	23,600	24,000
EX10 Total	18,503	24,876	25,959	23,608	20,420	23,600	24,000
EX20 Fringe Benefits							
8010-0000 FICA	1,372	1,991	1,434	1,365	1,347	1,800	1,825
8011-0000 Pension-VMF	835	1,078	1,379	1,407	1,358	1,600	1,675
8012-0000 Pension-EEE Share	1,093	1,392	852	-	-	-	-
8013-0000 Health Insurance	3,437	2,648	2,739	2,717	2,215	2,800	2,700
8014-0000 Dental Insurance	203	284	304	328	290	330	350
8015-0000 Life Insurance	133	74	68	101	112	110	125
8016-0000 Worker's Comp Insurance	-	-	-	-	96	-	65
EX20 Total	7,073	7,467	6,776	5,918	5,418	6,640	6,740
EX40 Materials And Supplies							
8100-0210 Membership/Publications	829	632	75	48	-	600	600
EX40 Total	829	632	75	48	-	600	600
EX49 Comm Development							
8110-7501 Marketing	3,415	1,995	3,795	1,195	-	4,000	4,000
8110-7503 CDA Projects	-	-	-	-	22	-	-
8110-7504 Local Tourism	589	445	275	205	201	650	650
8110-7505 Visitor/Tourist Bureau	15,000	15,000	15,000	15,000	-	15,000	105,000
8110-7506 Tourism Reimbursement	-	-	30,108	-	-	-	-
8110-7901 Chamber Of Commerce	1,375	-	-	1,255	1,000	1,500	1,500
EX49 Total	20,379	17,440	49,178	17,655	1,223	21,150	111,150
<b>TOTAL EXPENSES</b>	<b>46,784</b>	<b>50,415</b>	<b>81,988</b>	<b>47,229</b>	<b>27,061</b>	<b>51,990</b>	<b>142,490</b>

**Village of Menomonee Falls**  
**100-760 Engineering**  
Activity Through October 31, 2013

	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Thru Octobe</u>	<u>2013 Budget</u>	<u>2014 Budget</u>
<b>EXPENSES</b>							
EX10 Salaries & Wages							
8000-0000 Salaries	499,979	467,055	478,606	454,435	313,225	414,000	385,125
8001-0000 Overtime	2,645	5,663	5,222	7,543	6,760	6,100	6,125
8004-0000 Temporary Help	9,274	7,969	9,391	12,781	7,309	13,000	13,000
EX10 Total	511,898	480,687	493,219	474,759	327,294	433,100	404,250
EX20 Fringe Benefits							
8010-0000 FICA	40,860	36,348	37,769	36,037	24,453	33,200	30,925
8011-0000 Pension-VMF	23,247	22,543	25,790	27,794	21,279	28,000	27,400
8012-0000 Pension-EEE Share	30,428	29,102	18,741	-	-	-	-
8013-0000 Health Insurance	107,351	95,533	98,349	104,012	60,176	63,200	70,150
8013-0010 Health/Dental Payout	-	17,401	18,078	-	-	-	-
8014-0000 Dental Insurance	6,065	5,326	5,643	6,361	3,910	4,200	4,325
8015-0000 Life Insurance	1,010	627	673	691	421	565	575
8016-0000 Worker's Comp Insurance	1,731	1,499	1,463	1,371	1,439	1,500	1,125
8030-0200 Wage/Bene Tfr-Spec Rev	(12,110)	(928)	-	-	-	-	-
8030-0210 Wage/Bene MF Transfers	(782)	(24,075)	(45)	-	-	-	-
8030-0610 Wage/Bene CP Transfers	(289,857)	(304,917)	(373,052)	(305,004)	(67,581)	(263,000)	(265,000)
8030-0615 Wage/Bene TID 4 Transfers	-	(352)	(874)	-	(406)	-	-
8030-0616 Wage/Bene TID 5 Transfers	(17,835)	(31,853)	(711)	(36,982)	(10,646)	-	-
8030-0618 Wage/Bene TID 6 Transfers	(1,348)	(394)	(3,529)	-	-	-	-
8030-0619 Wage/Bene TID 7 Transfers	(11,105)	(1,259)	-	-	-	-	-
8030-0620 Wage/Bene TID 8 Transfers	-	(6,020)	(12,767)	(646)	(496)	(3,000)	(3,000)
8030-0621 Wage/Bene TID 9 Transfers	(939)	-	(5,142)	(254)	-	(1,000)	-
8030-0630 Wage/Bene TID 10 Transfe	-	-	(4,194)	-	-	(3,000)	(3,000)
8030-0631 Wage/Bene TID 11 Transfer	-	-	(136)	-	-	-	-
8030-0720 Wage/Bene WU Transfers	(31,556)	(20,561)	(87,104)	(137,161)	(2,992)	(24,000)	(24,000)
8030-0730 Wage/Bene SU Transfers	(40,470)	(42,825)	(45,054)	(22,370)	(5,635)	(24,000)	(24,000)
8030-0740 Wage/Bene Storm Water Ut	(89,491)	(74,881)	(66,798)	(72,473)	(26,257)	(44,000)	(44,000)
EX20 Total	(284,801)	(299,686)	(392,900)	(398,624)	(2,335)	(231,335)	(228,500)
EX30 Employee Training/Expense							
8070-0000 Training & Education	2,980	4,006	3,445	2,817	3,459	5,000	5,000
8070-0001 Training-Data Base GIS	93	351	323	140	-	1,000	1,000
8070-0008 Training-Computer	-	900	-	-	-	1,000	1,000
8080-0000 Travel Expenses	-	-	-	26	-	-	-
EX30 Total	3,073	5,257	3,768	2,983	3,459	7,000	7,000
EX40 Materials And Supplies							
8100-0000 Office Supplies	852	1,012	628	378	426	2,300	2,300
8100-0210 Membership/Publications	198	318	215	215	309	900	900
8110-0000 Department Supplies	1,106	1,435	506	1,099	863	1,000	1,000
8170-4000 Gas & Diesel Fuel	2,781	3,058	3,387	4,043	1,207	5,000	5,000
EX40 Total	4,937	5,823	4,736	5,735	2,805	9,200	9,200
EX44 Repair/Maintenance							
8162-4000 RM-Vehicles	2,271	2,564	2,106	4,946	2,285	3,000	3,000
8162-4100 RM-Radio Equip.	-	39	150	-	-	500	500
8162-6000 RM-Off.Equip	973	-	-	-	-	2,000	2,000
EX44 Total	3,244	2,603	2,256	4,946	2,285	5,500	5,500
EX47 Property & Equipment							
8190-9000 Rev Capital Fund Payment	3,570	5,670	3,570	3,571	-	3,570	3,572
EX47 Total	3,570	5,670	3,570	3,571	-	3,570	3,572
EX50 Utilities							
8210-0000 Telephone Service	3,028	-	-	-	-	-	-
8212-0001 Cellular Data Service	553	-	-	-	-	-	-
EX50 Total	3,581	-	-	-	-	-	-
EX60 Contractual Services							
8300-0000 Contracts	-	17,179	28,912	6,500	622	20,000	20,000

**Village of Menomonee Falls**  
**100-760 Engineering**  
Activity Through October 31, 2013

	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Thru Octobe</b>	<b>2013 Budget</b>	<b>2014 Budget</b>
8300-0001 Contract GIS Update	2,967	2,048	187	-	-	-	-
8300-1904 Temp Employee Services	-	-	-	-	9,821	-	-
8301-0000 Maintenance and Support	<u>2,195</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EX60 Total	5,162	19,227	29,099	6,500	10,443	20,000	20,000
<b>TOTAL EXPENSES</b>	<b><u>250,664</u></b>	<b><u>219,581</u></b>	<b><u>143,748</u></b>	<b><u>99,870</u></b>	<b><u>343,951</u></b>	<b><u>247,035</u></b>	<b><u>221,022</u></b>

**Village of Menomonee Falls**  
**100-770 Zoning/Inspections**  
Activity Through October 31, 2013

	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Thru Octobe</u>	<u>2013 Budget</u>	<u>2014 Budget</u>
<b>EXPENSES</b>							
EX10 Salaries & Wages							
8000-0000 Salaries	130,763	131,517	135,779	141,126	121,181	143,600	147,550
8001-0000 Overtime	-	-	275	-	-	1,000	425
8002-0000 Part Time Wages	10,551	-	-	-	-	-	-
8004-0000 Temporary Help	-	-	3,880	4,355	4,387	5,000	10,400
EX10 Total	141,314	131,517	139,934	145,481	125,568	149,600	158,375
EX20 Fringe Benefits							
8010-0000 FICA	10,393	9,657	10,408	10,665	9,319	11,500	12,125
8011-0000 Pension-VMF	6,307	6,363	7,331	8,292	8,050	9,700	10,350
8012-0000 Pension-EEE Share	8,266	8,215	5,379	-	12	-	-
8013-0000 Health Insurance	36,831	39,027	40,401	40,132	35,791	39,600	42,150
8014-0000 Dental Insurance	2,093	2,196	2,198	2,201	1,834	2,200	2,200
8015-0000 Life Insurance	600	678	667	659	577	645	1,000
8016-0000 Worker's Comp Insurance	395	368	441	409	480	575	450
EX20 Total	64,885	66,504	66,825	62,358	56,063	64,220	68,275
EX30 Employee Training/Expense							
8070-0000 Training & Education	572	593	-	830	365	2,000	2,000
8080-0000 Travel Expenses	-	34	-	-	25	-	-
EX30 Total	572	627	-	830	390	2,000	2,000
EX40 Materials And Supplies							
8100-0000 Office Supplies	107	29	-	2,703	45	1,000	1,000
8100-0050 Records Management	9	92	-	19	-	-	-
8100-0210 Membership/Publications	748	(12)	488	92	38	500	200
8100-0220 Notices & Publications	680	1,566	719	540	1,020	500	800
8110-0000 Department Supplies	95	-	-	555	432	1,000	1,000
8110-7701 Building Seals	-	-	1,520	-	-	2,000	2,000
8110-7702 House Numbers	-	-	679	-	472	1,500	1,500
8170-4000 Gas & Diesel Fuel	182	213	176	400	123	500	500
EX40 Total	1,821	1,888	3,582	4,309	2,130	7,000	7,000
EX44 Repair/Maintenance							
8160-6000 MCont-Off.Equip.	-	-	-	-	-	200	200
8162-4000 RM-Vehicles	-	111	3	999	-	500	500
EX44 Total	-	111	3	999	-	700	700
EX50 Utilities							
8210-0000 Telephone Service	46	-	-	-	-	-	-
8212-0001 Cellular Data Service	1,057	-	-	-	-	-	-
EX50 Total	1,103	-	-	-	-	-	-
EX60 Contractual Services							
8300-2401 Building Inspector	185,409	180,212	157,987	184,513	141,426	200,000	205,000
8300-2402 Weights/Measures Contract	8,000	8,000	8,000	8,800	8,800	9,000	9,680
EX60 Total	193,409	188,212	165,987	193,313	150,226	209,000	214,680
<b>TOTAL EXPENSES</b>	<b>403,104</b>	<b>388,859</b>	<b>376,331</b>	<b>407,290</b>	<b>334,377</b>	<b>432,520</b>	<b>451,030</b>

**Village of Menomonee Falls**  
**100-790 Planning**  
Activity Through October 31, 2013

	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Thru Octobe</u>	<u>2013 Budget</u>	<u>2014 Budget</u>
<b>EXPENSES</b>							
EX10 Salaries & Wages							
8000-0000 Salaries	210,324	167,773	177,348	180,181	155,622	190,800	194,750
8001-0000 Overtime	217	-	41	-	-	3,000	-
8004-0000 Temporary Help	-	-	-	-	-	3,000	-
8008-0000 Retirement Leave Pay-Out	-	-	-	-	1,758	9,400	-
EX10 Total	210,541	167,773	177,389	180,181	157,380	206,200	194,750
EX20 Fringe Benefits							
8010-0000 FICA	19,022	11,872	12,915	13,502	11,676	15,800	14,900
8011-0000 Pension-VMF	9,872	7,836	9,384	10,832	9,412	13,600	13,625
8012-0000 Pension-EEE Share	12,936	10,117	6,738	-	-	-	-
8013-0000 Health Insurance	50,057	45,356	55,109	54,674	28,772	54,100	57,600
8013-0020 Health Ins Retiree	-	15,175	15,697	-	-	-	-
8014-0000 Dental Insurance	2,906	2,563	3,040	3,040	1,778	3,100	3,050
8014-0010 Dental Ins Retiree	-	1,067	1,067	-	-	-	-
8015-0000 Life Insurance	862	407	426	457	245	460	275
8016-0000 Worker's Comp Insurance	303	404	499	469	671	685	550
8030-0615 Wage/Bene TID 4 Transfers	(18,551)	-	-	-	-	-	-
8030-0616 Wage/Bene TID 5 Transfers	(13,913)	-	-	-	-	-	-
8030-0618 Wage/Bene TID 6 Transfers	(13,913)	-	-	-	-	-	-
8030-0619 Wage/Bene TID 7 Transfers	(14,446)	-	(171)	-	-	-	-
8030-0620 Wage/Bene TID 8 Transfers	(23,188)	-	-	-	-	-	-
8030-0621 Wage/Bene TID 9 Transfers	(9,275)	-	-	-	-	-	-
EX20 Total	2,672	94,797	104,704	82,974	52,554	87,745	90,000
EX30 Employee Training/Expense							
8070-0000 Training & Education	4,523	623	433	1,508	4,221	4,000	4,000
8080-0000 Travel Expenses	227	226	79	75	2,361	300	300
EX30 Total	4,750	849	512	1,583	6,582	4,300	4,300
EX40 Materials And Supplies							
8100-0000 Office Supplies	1,677	953	1,394	1,093	277	1,500	1,500
8100-0050 Records Management	84	9	9	516	28	2,000	2,000
8100-0210 Membership/Publications	20	345	1,768	1,198	183	1,500	1,500
8100-0220 Notices & Publications	3,319	2,723	2,543	1,055	1,263	3,500	3,500
8100-0225 Recording Fees	769	510	973	300	180	1,000	1,000
8110-0000 Department Supplies	9	-	32	309	26	1,000	1,000
EX40 Total	5,878	4,540	6,719	4,471	1,957	10,500	10,500
EX50 Utilities							
8210-0000 Telephone Service	939	-	-	-	-	-	-
EX50 Total	939	-	-	-	-	-	-
EX60 Contractual Services							
8300-7901 Planning Consultant Fee	22,554	-	-	-	-	-	-
EX60 Total	22,554	-	-	-	-	-	-
<b>TOTAL EXPENSES</b>	<b><u>247,334</u></b>	<b><u>267,959</u></b>	<b><u>289,324</u></b>	<b><u>269,209</u></b>	<b><u>218,473</u></b>	<b><u>308,745</u></b>	<b><u>299,550</u></b>

<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Thru Octobe</b>	<b>2013 Budget</b>	<b>2014 Budget</b>
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**EXPENSES**

EX92 Bond Issue Expenditures						
8800-0000 Bond Expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,165</u>	<u>2,000</u>
EX92 Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,165</u>	<u>2,000</u>
EX98 Transfers Out						
8901-0500 Tfr to Debt Service	<u>3,370,470</u>	<u>2,220,515</u>	<u>2,316,308</u>	<u>2,394,007</u>	<u>2,136,548</u>	<u>2,366,327</u>
EX98 Total	<u>3,370,470</u>	<u>2,220,515</u>	<u>2,316,308</u>	<u>2,394,007</u>	<u>2,136,548</u>	<u>2,366,327</u>
<b>TOTAL EXPENSES</b>	<b><u>3,370,470</u></b>	<b><u>2,220,515</u></b>	<b><u>2,316,308</u></b>	<b><u>2,394,007</u></b>	<b><u>2,137,713</u></b>	<b><u>2,366,327</u></b>
						<b><u>2,343,779</u></b>

## EXPENSES

## EX98 Transfers Out

EX98 Transfers Out							
8901-0215 Tfr to Solid Waste Collectio	154,710	150,000	216,441	354,564	-	150,000	525,537
8901-0400 Tfr to Special Assessment	-	-	-	-	-	-	95,000
8901-0605 Tfr to Revolving Capital Fu	400,000	1,750,662	-	500,000	-	-	-
8901-0610 Tfr to Capital Projects	230,157	95,000	95,000	1,095,000	-	95,000	95,000
8901-0700 Transfer to Risk Manageme	-	-	50,000	-	-	-	-
EX98 Total	784,867	1,995,662	361,441	1,949,564	-	245,000	715,537
<b>TOTAL EXPENSES</b>	<b>784,867</b>	<b>1,995,662</b>	<b>361,441</b>	<b>1,949,564</b>	<b>-</b>	<b>245,000</b>	<b>715,537</b>

### EX98 Total

## TOTAL EXPENSES

**Village of Menomonee Falls**  
**215-000 Revenues**  
Activity Through October 31, 2013

	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Thru Octobe</b>	<b>2013 Budget</b>	<b>2014 Budget</b>
<b>REVENUES</b>							
RE40 Intergovernmental 7145-0000 Recycling Grants	<u>122,996</u>	<u>109,100</u>	<u>70,536</u>	<u>80,065</u>	<u>80,052</u>	<u>80,000</u>	<u>80,000</u>
RE40 Total	<u>122,996</u>	<u>109,100</u>	<u>70,536</u>	<u>80,065</u>	<u>80,052</u>	<u>80,000</u>	<u>80,000</u>
RE70 Public Charge For Service 7723-0050 Garbage Collection Fee 7727-0000 Recycling Carts	<u>1,097,437</u>	<u>1,186,632</u>	<u>1,190,633</u>	<u>1,226,419</u>	<u>1,227,659</u>	<u>1,227,500</u>	<u>1,227,500</u>
	<u>-</u>	<u>2,400</u>	<u>2,750</u>	<u>2,900</u>	<u>150</u>	<u>2,000</u>	<u>2,000</u>
RE70 Total	<u>1,097,437</u>	<u>1,189,032</u>	<u>1,193,383</u>	<u>1,229,319</u>	<u>1,227,809</u>	<u>1,229,500</u>	<u>1,229,500</u>
RE85 Miscellaneous 7728-0000 Recycling Rebate	<u>-</u>	<u>53,152</u>	<u>161,973</u>	<u>64,780</u>	<u>18,072</u>	<u>85,000</u>	<u>24,000</u>
RE85 Total	<u>-</u>	<u>53,152</u>	<u>161,973</u>	<u>64,780</u>	<u>18,072</u>	<u>85,000</u>	<u>24,000</u>
RE92 Transfers In 7801-0100 Tfr from GF 7801-0210 Tfr from Muni Fac 7801-0605 Tfr from Muni Fac	<u>154,710</u>	<u>150,000</u>	<u>216,441</u>	<u>354,564</u>	<u>-</u>	<u>418,376</u>	<u>525,537</u>
	<u>178,260</u>	<u>94,470</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>	<u>18,660</u>	<u>8,394</u>	<u>-</u>	<u>2,524</u>	<u>16,288</u>
RE92 Total	<u>332,970</u>	<u>244,470</u>	<u>235,101</u>	<u>362,958</u>	<u>-</u>	<u>420,900</u>	<u>541,825</u>
<b>TOTAL REVENUES</b>	<b><u>1,553,403</u></b>	<b><u>1,595,754</u></b>	<b><u>1,660,993</u></b>	<b><u>1,737,122</u></b>	<b><u>1,325,933</u></b>	<b><u>1,815,400</u></b>	<b><u>1,875,325</u></b>

	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Thru Octobe</b>	<b>2013 Budget</b>	<b>2014 Budget</b>
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**EXPENSES**

EX51 DPW Activities							
8110-4100 Abandoned Haz.Mat.Dispos	3,239	2,057	1,473	-	221	3,500	2,500
EX51 Total	3,239	2,057	1,473	-	221	3,500	2,500
EX60 Contractual Services							
8300-3401 Garbage Collection	1,009,495	1,038,459	1,126,052	1,174,416	910,478	1,200,000	1,242,000
8300-3402 State Recycling Fee	51,364	113,475	113,525	113,949	85,785	121,400	122,000
8300-3403 Taxes - Dumping	3,037	8,573	5,354	5,618	9,247	7,000	7,000
EX60 Total	1,063,896	1,160,507	1,244,931	1,293,983	1,005,510	1,328,400	1,371,000
EX70 Other Operating							
8300-3405 Erroneous Garbage Fees	1,150	195	-	470	526	-	-
EX70 Total	1,150	195	-	470	526	-	-
<b>TOTAL EXPENSES</b>	<b><u>1,068,285</u></b>	<b><u>1,162,759</u></b>	<b><u>1,246,404</u></b>	<b><u>1,294,453</u></b>	<b><u>1,006,257</u></b>	<b><u>1,331,900</u></b>	<b><u>1,373,500</u></b>

	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Thru October</b>	<b>2013 Budget</b>	<b>2014 Budget</b>
<b>EXPENSES</b>							
EX20 Fringe Benefits							
8030-0000 Wage/Benefit Transfers	9,930	5,301	5,895	6,773	4,594	7,000	7,000
EX20 Total	9,930	5,301	5,895	6,773	4,594	7,000	7,000
EX40 Materials And Supplies							
8100-0000 Office Supplies					10		
8100-0010 Postage	2,340	2,523	2,491	2,664	2,983	3,000	3,000
EX40 Total	2,340	2,523	2,491	2,664	2,993	3,000	3,000
EX47 Property & Equipment							
8188-0005 Grant Expended	75	-	-	-	-	-	-
EX47 Total	75	-	-	-	-	-	-
EX51 DPW Activities							
8110-3501 Recycling Oper. Supplies	455	48	219	197	-	500	500
8110-4012 Spring Brush Pick-up	6,781	13,296	4,043	8,523	6,844	10,000	10,000
8110-4101 Household Hazardous Mate	4,931	5,225	7,113	7,357	-	5,000	7,000
EX51 Total	12,167	18,569	11,375	16,077	6,844	15,500	17,500
EX60 Contractual Services							
8300-1901 Audit/Acctg. Serv.	251	484	306	300	300	500	325
8300-3500 Curbside Recycling	385,231	395,008	403,805	416,856	323,595	457,500	474,000
8300-3510 Recycling Rebate Charge	75,123	2,158	-	-	-	-	-
EX60 Total	460,605	397,650	404,111	417,156	323,895	458,000	474,325
<b>TOTAL EXPENSES</b>	<b>485,117</b>	<b>424,043</b>	<b>423,872</b>	<b>442,670</b>	<b>338,326</b>	<b>483,500</b>	<b>501,825</b>

**Village of Menomonee Falls**  
**220-000 Revenues**  
Activity Through October 31, 2013

	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Thru October</u>	<u>2013 Budget</u>	<u>2014 Budget</u>
<b>REVENUES</b>							
RE10 Property Taxes							
7000-0000 RE/PP Taxes	<u>1,423,865</u>	<u>1,465,345</u>	<u>1,494,650</u>	<u>1,439,535</u>	<u>1,422,116</u>	<u>1,422,116</u>	<u>1,420,173</u>
RE10 Total	<u>1,423,865</u>	<u>1,465,345</u>	<u>1,494,650</u>	<u>1,439,535</u>	<u>1,422,116</u>	<u>1,422,116</u>	<u>1,420,173</u>
RE60 Fines And Penalties							
7340-0000 Collections Fee	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,650</u>
RE60 Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,650</u>
RE70 Public Charge For Service							
7450-0000 Lib.Fines&Receipts	25,370	23,310	20,639	18,870	18,373	22,000	22,000
7451-0000 Copy Mach Rev. Library	2,764	3,123	2,641	2,072	1,575	2,500	7,500
7452-0000 Co Libr Supplement	9,183	8,724	8,288	7,874	3,740	7,480	8,515
7454-0000 Printer revenue	3,979	4,995	4,501	4,617	3,635	5,500	500
7455-0000 NonResident Cards	525	756	750	975	375	600	600
7456-0000 Vending Machine Reimb.	473	476	486	387	359	450	400
7457-0000 Used Books - Adults	4,729	4,045	4,566	3,207	3,483	4,500	4,500
7458-0000 Used Books - Children	45	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
RE70 Total	<u>47,068</u>	<u>45,429</u>	<u>41,871</u>	<u>38,002</u>	<u>31,540</u>	<u>43,030</u>	<u>44,015</u>
RE80 Interest Income							
7600-0000 Interest Earnings	<u>5,193</u>	<u>2,678</u>	<u>1,355</u>	<u>1,868</u>	<u>418</u>	<u>1,250</u>	<u>1,250</u>
RE80 Total	<u>5,193</u>	<u>2,678</u>	<u>1,355</u>	<u>1,868</u>	<u>418</u>	<u>1,250</u>	<u>1,250</u>
RE85 Miscellaneous							
7459-0000 Cross County Border Reimb	17,211	22,953	27,100	30,937	28,205	29,129	32,687
7463-0000 Amazon Referral Funds	303	248	344	385	187	600	600
7700-0000 Misc Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15</u>	<u>-</u>	<u>-</u>
7705-0000 Misc Donations	<u>250</u>	<u>284</u>	<u>147</u>	<u>122</u>	<u>262</u>	<u>200</u>	<u>200</u>
RE85 Total	<u>17,764</u>	<u>23,485</u>	<u>27,591</u>	<u>31,444</u>	<u>28,669</u>	<u>29,929</u>	<u>33,487</u>
<b>TOTAL REVENUES</b>	<b><u>1,493,890</u></b>	<b><u>1,536,937</u></b>	<b><u>1,565,467</u></b>	<b><u>1,510,849</u></b>	<b><u>1,482,743</u></b>	<b><u>1,496,325</u></b>	<b><u>1,503,575</u></b>

**Village of Menomonee Falls**  
**220-500 Library Operation**  
Activity Through October 31, 2013

	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Thru October</u>	<u>2013 Budget</u>	<u>2014 Budget</u>
<b>EXPENSES</b>							
EX10 Salaries & Wages							
8000-0000 Salaries	608,124	573,426	611,737	562,111	465,447	552,600	574,975
8001-0000 Overtime	567	120	485	286	20	1,000	500
8002-0000 Part Time Wages	189,604	198,972	197,999	197,965	192,443	246,600	246,875
8004-0000 Temporary Help	-	-	573	-	-	1,000	500
8008-0000 Retirement Leave Pay-Out	-	11,495	-	46,624	-	-	-
8009-0100 Allocated Admin Salaries	-	13,424	15,273	9,608	10,911	14,100	13,475
EX10 Total	798,295	797,437	826,067	816,594	668,821	815,300	836,325
EX20 Fringe Benefits							
8010-0000 FICA	58,917	58,742	61,167	61,526	49,475	62,400	63,975
8011-0000 Pension-VMF	30,342	31,756	37,343	39,621	34,893	46,600	46,000
8012-0000 Pension-EEE Share	39,760	40,997	27,255	-	-	-	-
8013-0000 Health Insurance	175,345	176,912	180,921	165,377	127,780	174,800	166,600
8014-0000 Dental Insurance	10,629	10,637	10,462	9,358	8,081	9,800	9,775
8015-0000 Life Insurance	2,866	3,028	2,984	2,879	2,174	2,600	3,325
8016-0000 Worker's Comp Insurance	1,806	1,888	2,241	2,021	2,685	2,700	2,350
EX20 Total	319,665	323,960	322,373	280,782	225,088	298,900	292,025
EX27 Adult							
8140-1001 Adult Cataloged Books	63,619	63,263	60,203	59,202	39,501	63,850	63,000
8140-1002 A-Paperback Books	5,693	5,356	4,764	4,861	2,223	4,500	4,500
8140-1003 A-Serials Reference	23,797	23,950	22,286	17,979	17,083	22,000	18,700
8140-1004 A-Periodicals	10,009	11,530	11,114	10,769	8,507	10,000	10,500
8140-1005 A-Serials Circulating	6,411	6,367	5,577	5,360	3,147	6,000	5,500
8140-1007 A-Compact Discs	1,798	1,302	1,545	1,690	1,145	1,400	1,600
8140-1008 A-Other Print Mtls	70	-	27	-	-	300	300
8140-1009 A-CD ROM Circulating	501	481	42	-	-	200	200
8140-1010 A-Govt Printing Off	-	-	-	-	27	-	-
8140-1011 A-Microfilms	-	-	630	171	-	250	250
8140-1012 A-Replacements	(1,158)	(1,117)	(263)	(782)	(740)	-	-
8140-1014 A-Cassettes	6,785	5,271	6,236	6,550	6,792	6,600	6,600
8140-1015 A-Database Products	4,782	5,273	5,623	9,126	9,500	12,800	10,100
8140-1016 A-Large Type	7,200	7,716	8,796	6,191	5,394	7,000	8,000
8140-1017 A-Reference Books	6,633	17,614	8,103	4,977	2,680	6,000	5,000
8140-1018 A-DVD	7,481	7,004	7,330	6,283	4,596	8,000	7,500
8140-1019 A-CD Books	13,227	7,397	9,059	6,575	6,513	8,000	9,000
8140-1020 A-E Books	-	-	-	-	5,610	8,000	6,700
EX27 Total	156,848	161,407	151,072	138,952	111,978	164,900	157,450
EX28 Young Adult							
8142-2001 YA-Cataloged Bks	3,302	2,833	3,241	3,201	2,665	3,300	3,500
8142-2002 YA-Paperback Bks	1,310	1,301	1,392	1,336	954	1,400	1,400
8142-2003 YA-Serials	671	503	424	633	252	800	700
8142-2004 YA-Periodicals	237	173	188	209	169	300	300
8142-2008 YA-Oth Print Mtl	144	201	203	165	41	200	150
8142-2014 YA-Playaways	-	-	-	-	1,608	3,000	2,500
8142-2015 YA-Data Base	175	172	172	172	-	200	200
8142-2019 YA-CD Books	802	840	976	558	-	-	-
EX28 Total	6,641	6,023	6,596	6,274	5,689	9,200	8,750
EX29 Children							
8144-3001 C-Cataloged Books	26,256	22,963	26,239	23,110	16,749	22,000	22,000
8144-3002 C-Paperback Books	2,713	3,148	3,222	3,417	3,489	3,000	3,300
8144-3003 C-Serials	2,151	2,304	202	61	74	400	100
8144-3004 C-Periodicals	875	972	701	722	640	900	900
8144-3007 C-Cd's	605	344	551	595	294	500	400
8144-3009 C-Non-Print Matl	616	4	-	220	634	600	600
8144-3010 C-Serials Circulating	1,029	723	467	736	722	1,000	2,000
8144-3012 C-Replacements	(1,244)	(1,468)	(1,464)	(1,506)	(740)	-	-
8144-3014 C-Cassettes	-	-	-	-	42	-	-
8144-3016 C-CD ROM	837	367	380	54	42	400	400
8144-3017 C-Reference Books	116	750	-	154	46	500	200
8144-3018 C-DVD	2,463	3,767	4,588	2,858	1,888	4,000	2,900

**Village of Menomonee Falls**  
**220-500 Library Operation**  
Activity Through October 31, 2013

	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Thru Octobe</b>	<b>2013 Budget</b>	<b>2014 Budget</b>
8144-3019 C-CD Books	1,503	2,049	1,882	926	735	1,000	1,000
8144-3020 C-Picture Books & CDS	1,130	1,152	584	246	108	500	500
EX29 Total	39,050	37,075	37,352	31,593	24,723	34,800	34,300
EX30 Employee Training/Expense							
8070-0000 Training & Education	3,750	2,149	1,683	2,080	1,197	3,000	3,000
8075-0000 Recruitment & Personnel	313	228	324	430	314	400	600
8080-0000 Travel Expenses	1,057	749	1,076	544	515	1,200	1,200
EX30 Total	5,120	3,126	3,083	3,054	2,026	4,600	4,800
EX40 Materials And Supplies							
8100-0000 Office Supplies	2,330	1,798	1,692	1,682	1,209	2,800	2,500
8100-0010 Postage	5,475	5,190	4,443	3,962	2,127	5,000	3,200
8100-0020 Paper/Printing Supplies	110	-	-	-	-	500	500
8100-0050 Records Management	-	-	-	-	-	100	100
8100-0100 Processing Materials	9,652	10,279	7,666	4,929	8,679	12,000	12,000
8100-0200 Dues & Subscriptions	1,904	2,278	1,800	1,532	-	2,200	2,200
8110-5001 Circ Supplies-Libr	4,833	2,966	1,389	3,395	149	7,000	6,500
8110-5002 Public Information	5,144	2,924	1,759	1,647	959	1,300	1,300
8130-0000 Computer Supplies	5,824	4,955	7,452	6,077	2,122	6,000	4,000
8130-1000 Programming	-	3,215	4,113	3,803	2,413	5,000	5,000
EX40 Total	35,272	33,605	30,314	27,027	17,658	41,900	37,300
EX44 Repair/Maintenance							
8162-6000 RM-Off.Equip	10,510	9,467	10,037	5,658	3,337	13,600	13,600
8162-8000 RM-Computer Hardware	2,872	3,856	5,115	2,702	2,127	5,800	3,500
EX44 Total	13,382	13,323	15,152	8,360	5,464	19,400	17,100
EX45 Lease/Rent Expense							
8152-6100 Rent-Copier	7,986	7,380	7,844	7,611	6,402	9,000	11,000
EX45 Total	7,986	7,380	7,844	7,611	6,402	9,000	11,000
EX47 Property & Equipment							
8188-0000 CapOut-Equipment	99	2,020	1,865	1,532	39,382	2,000	2,000
8188-0001 Donation Expended	(200)	(150)	(115)	(355)	-	-	-
8190-6000 Office Furnishings	192	5,003	3,230	-	1,069	4,500	4,500
8190-8000 Computer Hardware	8,306	21,667	19,951	20,688	16,524	20,000	20,000
8190-8100 Computer Software	10,047	2,915	3,220	14,619	518	5,000	10,900
EX47 Total	18,444	31,455	28,151	36,484	57,493	31,500	37,400
EX50 Utilities							
8210-0000 Telephone Service	4,469	4,243	4,240	4,255	3,188	4,500	4,500
8212-0003 Cellular Telephone Service	-	102	95	64	18	100	-
8212-0004 Internet Service	-	-	1,560	2,460	1,860	3,400	3,400
8212-0005 WAN Service	1,560	1,560	-	-	-	-	-
EX50 Total	6,029	5,905	5,895	6,779	5,066	8,000	7,900
EX60 Contractual Services							
8300-1901 Audit/Acctg. Serv.	1,055	765	618	400	400	1,100	450
8300-1905 Acq. Title Search	2,250	2,250	2,250	2,250	2,260	2,300	2,300
8300-5000 OCLC Utility	15,000	15,000	15,000	10,751	-	-	-
8300-5002 Book News	550	550	550	550	550	550	350
8300-5005 System Maintenance	26,545	24,013	24,556	38,083	52,731	36,500	37,000
8300-5010 Movie licensing	604	784	922	755	781	850	850
8310-0050 Collection Agency Fees	-	-	-	-	-	-	4,650
EX60 Total	46,004	43,362	43,896	52,789	56,722	41,300	45,600
EX75 Insurances							
8610-0000 Liability Insurance	2,406	14,500	2,500	2,500	-	2,500	7,650
8610-0030 Boiler & Machinery	-	9	-	-	-	-	475
8610-0050 Property Damage Insurance	-	-	6,500	6,500	-	8,125	5,500
EX75 Total	2,406	14,509	9,000	9,000	-	10,625	13,625
<b>TOTAL EXPENSES</b>	<b>1,455,142</b>	<b>1,478,567</b>	<b>1,486,795</b>	<b>1,425,299</b>	<b>1,187,130</b>	<b>1,489,425</b>	<b>1,503,575</b>

<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Thru Octobe</b>	<b>2013 Budget</b>	<b>2014 Budget</b>
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**EXPENSES**

EX98 Transfers Out						
8901-0605 Tfr to Revolving Capital Fu	-	-	-	-	6,900	-
8901-0610 Tfr to Capital Projects	6,865	31,865	40,779	-	-	-
EX98 Total	6,865	31,865	40,779	-	6,900	-
<b>TOTAL EXPENSES</b>	<b>6,865</b>	<b>31,865</b>	<b>40,779</b>	<b>-</b>	<b>6,900</b>	<b>-</b>

**Village of Menomonee Falls**  
**221-000 Revenues**  
Activity Through October 31, 2013

	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Thru Octobe</u>	<u>2013 Budget</u>	<u>2014 Budget</u>
<b>REVENUES</b>							
RE10 Property Taxes							
7000-0000 RE/PP Taxes	319,000	311,550	317,780	303,300	314,420	314,420	327,345
RE10 Total	319,000	311,550	317,780	303,300	314,420	314,420	327,345
RE80 Interest Income							
7600-0000 Interest Earnings	1,154	759	455	599	132	550	500
RE80 Total	1,154	759	455	599	132	550	500
<b>TOTAL REVENUES</b>	<b><u>320,154</u></b>	<b><u>312,309</u></b>	<b><u>318,235</u></b>	<b><u>303,899</u></b>	<b><u>314,552</u></b>	<b><u>314,970</u></b>	<b><u>327,845</u></b>

	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Thru October</u>	<u>2013 Budget</u>	<u>2014 Budget</u>
<b>EXPENSES</b>							
EX10 Salaries & Wages							
8000-0000 Salaries	42,451	64,552	65,508	50,620	31,821	37,700	38,325
8001-0000 Overtime	795	725	637	288	-	1,000	95
8002-0000 Part Time Wages	17,085	17,670	17,751	20,576	18,765	22,800	22,425
8004-0000 Temporary Help	-	-	803	1,685	-	2,000	-
8008-0000 Retirement Leave Pay-Out	-	-	-	-	-	-	14,075
EX10 Total	60,331	82,947	84,699	73,169	50,586	63,500	74,920
EX20 Fringe Benefits							
8010-0000 FICA	5,491	6,135	6,357	5,440	3,751	4,900	5,725
8011-0000 Pension-VMF	2,720	3,991	4,533	3,892	3,360	4,100	5,250
8012-0000 Pension-EEE Share	3,565	5,152	3,312	-	-	-	-
8013-0000 Health Insurance	9,697	14,142	14,678	12,039	8,604	10,500	11,125
8014-0000 Dental Insurance	507	756	773	657	489	600	575
8015-0000 Life Insurance	302	402	445	387	320	320	325
8016-0000 Worker's Comp Insurance	4,067	3,377	3,949	4,751	3,501	3,500	4,000
EX20 Total	26,349	33,955	34,047	27,166	20,025	23,920	27,000
EX40 Materials And Supplies							
8100-0020 Paper/Printing Supplies	1,334	1,157	-	65	108	2,000	2,000
8110-0000 Department Supplies	233	32	-	-	-	500	500
8110-0100 Small Equip./Tools	318	-	50	-	-	250	-
8110-1501 Custodial Supplies	1,674	2,828	4,528	3,251	2,634	3,500	-
EX40 Total	3,559	4,017	4,578	3,316	2,742	6,250	2,500
EX44 Repair/Maintenance							
8162-2000 RM-Building & Grounds	17,098	14,799	15,271	20,879	23,686	15,000	20,000
EX44 Total	17,098	14,799	15,271	20,879	23,686	15,000	20,000
EX45 Lease/Rent Expense							
8152-3000 Rent-Equipment	-	-	-	-	-	500	-
EX45 Total	-	-	-	-	-	500	-
EX50 Utilities							
8200-0010 Light/Power	83,341	91,196	96,096	100,042	74,897	92,000	94,000
8200-0020 Heat (Gas & Oil)	34,849	27,066	27,467	23,552	18,554	36,000	34,000
8200-0030 Water/Sewer VMF	5,402	6,226	5,566	6,831	4,310	7,000	7,000
EX50 Total	123,592	124,488	129,129	130,425	97,761	135,000	135,000
EX60 Contractual Services							
8300-0000 Contracts	1,881	408	4,313	16,381	20,040	60,000	40,000
8300-1501 Mechanicals Contract	6,906	6,906	6,209	11,054	7,706	10,000	10,000
8300-1502 Custodial Contract	-	-	-	2,184	4,001	-	18,000
8300-1901 Audit/Acctg. Serv.	937	450	599	400	400	800	425
EX60 Total	9,724	7,764	11,121	30,019	32,147	70,800	68,425
<b>TOTAL EXPENSES</b>	<b>240,653</b>	<b>267,970</b>	<b>278,845</b>	<b>284,974</b>	<b>226,947</b>	<b>314,970</b>	<b>327,845</b>

<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Thru Octobe</b>	<b>2013 Budget</b>	<b>2014 Budget</b>
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**EXPENSES**

EX98 Transfers Out						
8901-0700 Transfer to Risk Manageme	_____	-	21,760	_____	-	_____
EX98 Total	-	-	21,760	-	-	-
<b>TOTAL EXPENSES</b>	<b>_____</b>	<b>-</b>	<b>21,760</b>	<b>_____</b>	<b>-</b>	<b>_____</b>

**Village of Menomonee Falls**  
**500-000 Revenues**  
Activity Through October 31, 2013

	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Thru October</b>	<b>2013 Budget</b>	<b>2014 Budget</b>
<b>REVENUES</b>							
RE85 Miscellaneous							
5100-0000 Proceeds-Bond Issue	<u>1,850,000</u>	<u>4,080,000</u>	<u>-</u>	<u>16,200,000</u>	<u>6,780,000</u>	<u>6,780,000</u>	<u>3,875,000</u>
RE85 Total	<u>1,850,000</u>	<u>4,080,000</u>	<u>-</u>	<u>16,200,000</u>	<u>6,780,000</u>	<u>6,780,000</u>	<u>3,875,000</u>
RE92 Transfers In							
7801-0100 Tfr from GF	3,370,470	2,220,515	2,316,308	2,394,007	2,136,548	2,336,230	2,341,779
7801-0210 Tfr from Muni Fac	2,246,719	2,087,865	-	-	-	-	-
7801-0400 Tfr from SA	634,133	601,451	608,400	545,043	427,672	446,360	286,647
7801-0605 Tfr from Muni Fac	-	-	2,090,153	2,139,262	2,027,293	2,029,951	1,845,000
7801-0610 Tfr from CP	-	40,150	-	174	-	-	-
7801-0612 Tfr from TIF#2	611,215	3,054,452	573,000	586,844	600,156	601,156	587,938
7801-0615 Tfr from TIF#4	1,270,313	1,795,481	621,201	-	-	-	-
7801-0616 Tfr from TIF#5	597,606	997,173	1,171,263	1,211,786	1,055,311	1,080,155	1,135,281
7801-0618 Transfer from TID 6	53,750	57,450	931,391	775,286	787,178	2,933,225	18,440,074
7801-0619 Tfr from TIF #7	-	246,433	-	-	-	-	-
7801-0620 Tfr from TID 8	-	600	1,119,875	1,807,124	578,319	1,852,074	1,904,875
7801-0621 Tfr from TID # 9	-	-	-	33	3,378	4,996	6,813
7801-0630 Tfr from TID #10	-	-	450	64,135	105,500	4,206,500	382,978
7801-0631 Tfr from TID #11	-	-	60	8,057	10,500	536,500	10,529
RE92 Total	<u>8,784,206</u>	<u>11,101,570</u>	<u>9,432,101</u>	<u>9,531,751</u>	<u>7,731,855</u>	<u>16,027,147</u>	<u>26,941,914</u>
TOTAL REVENUES	<u>10,634,206</u>	<u>15,181,570</u>	<u>9,432,101</u>	<u>25,731,751</u>	<u>14,511,855</u>	<u>22,807,147</u>	<u>30,816,914</u>

**Village of Menomonee Falls**  
**500-800 Debt Service**  
Activity Through October 31, 2013

	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Thru Octobe</u>	<u>2013 Budget</u>	<u>2014 Budget</u>
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**EXPENSES**

EX60 Contractual Services							
8300-1915 Arbitrage Calc	6,833	2,500	2,500	-	-	-	-
EX60 Total	6,833	2,500	2,500	-	-	-	-
EX92 Bond Issue Expenditures							
8800-0000 Bond Expenses	8,707	9,240	8,519	9,396	-	12,000	-
8800-0002 Arbitrage Expense	94	40,150	-	-	-	-	-
8800-0003 Bond Issuance Expenses	90,750	692,884	205,922	393,613	101,998	-	60,000
8800-0004 Bond Premium on Issuance	(90,750)	(849,817)	(236,519)	(1,514,920)	(105,298)	-	(60,000)
EX92 Total	8,801	(107,543)	(22,078)	(1,111,911)	(3,300)	12,000	-
EX93 Debt - Principal Payments							
8810-0000 Principal Payments on Lon	-	-	-	2,200,000	5,545,416	13,450,416	24,206,416
8810-0003 Current Refunding Paymen	-	-	-	8,600,000	6,780,000	6,780,000	3,875,000
8810-0051 P-97 TIF#2 GO	325,000	5,110,000	-	-	-	-	-
8810-0060 P-1999 G.O.	525,000	-	-	-	-	-	-
8810-0061 P-1999 TIF#4 Refunding	500,000	1,125,000	-	-	-	-	-
8810-0063 P-2000 GON CIP	1,275,000	-	-	-	-	-	-
8810-0072 P-2001 GO CIP Budget	325,000	375,000	400,000	-	-	-	-
8810-0076 P-2002 Muni Fac GO	500,000	525,000	550,000	600,000	-	-	-
8810-0080 P-2002 CIP GO	325,000	325,000	325,000	325,000	-	-	-
8810-0082 P-2003 Muni Fac	600,000	625,000	650,000	700,000	-	-	-
8810-0083 P-2003 GO/GF/SA	450,000	450,000	475,000	525,000	-	-	-
8810-0086 P-2003 TID5 GO Notes	150,000	150,000	150,000	175,000	-	-	-
8810-0087 P-2004 T5 GO	-	450,000	650,000	700,000	-	-	-
8810-0088 P-2004 CIP GO	100,000	150,000	150,000	-	-	-	-
8810-0093 P-2005 CIP GO	195,000	265,000	265,000	310,000	-	-	-
8810-0094 P-2006 CIP GO	88,506	388,506	363,506	188,506	-	-	-
8810-0095 P-2006 TID3 BAN	1,850,000	-	-	-	-	-	-
8810-0096 P-2007 CIP GO	100,000	100,000	100,000	150,000	-	-	-
8810-0098 P-2008 CIP GO	118,910	140,910	140,910	190,910	-	-	-
8810-0099 P-2008 TID 4 Refinancing	600,000	600,000	600,000	-	-	-	-
8810-0100 P-2008 TID 6 BAN	-	1,250,000	-	-	-	-	-
8810-0102 P-2009 CIP GO	-	84,000	119,000	244,000	-	-	-
8810-0105 P- 2010 TID 2 Refinancing	-	575,000	525,000	-	-	-	-
8810-0106 P- 2010 CIP GO	-	-	45,000	120,000	-	-	-
8810-0109 P-2010 TID 8 GO	-	-	750,000	-	-	-	-
8810-0110 P-2011 CIP GO	-	-	-	120,000	-	-	-
EX93 Total	8,027,416	12,688,416	6,258,416	15,148,416	12,325,416	20,230,416	28,081,416
EX94 Debt - Interest Payments							
8850-0000 Interest Payments on Long	-	-	-	1,439,998	2,533,954	2,911,110	2,735,498
8850-0051 I-97 TIF#2 GO	286,215	134,983	-	-	-	-	-
8850-0060 I-99 G.O.	25,725	-	-	-	-	-	-
8850-0061 I-99 TIF#4 Refunding	82,913	28,831	-	-	-	-	-
8850-0063 I-2000 GON CIP	73,313	-	-	-	-	-	-
8850-0072 I-2001 GO CIP Budget	43,363	27,425	9,400	-	-	-	-
8850-0076 I-2002 Muni Fac GO	430,038	409,013	386,300	187,306	-	-	-
8850-0080 I-2002 CIP GO	44,444	32,013	19,338	6,500	-	-	-
8850-0082 I-2003 Muni Fac	481,156	460,469	437,506	212,741	-	-	-
8850-0083 I-2003 GO/GF/SA	83,156	67,969	50,906	21,000	-	-	-
8850-0086 I-2003 TID5 GO Notes	20,150	14,806	9,369	3,325	-	-	-
8850-0087 I-2004 CIP GO	349,344	340,344	318,344	152,672	-	-	-
8850-0088 I-2004 CIP GO	38,094	34,844	29,406	11,891	-	-	-
8850-0093 I-2005 CIP GO	87,291	78,953	69,181	32,106	-	-	-
8850-0094 I-2006 CIP GO	89,260	79,276	63,393	27,834	-	-	-
8850-0095 I-2006 TID3 BAN	76,313	-	-	-	-	-	-
8850-0096 I-2007 CIP GO	69,906	65,656	61,406	29,641	-	-	-
8850-0098 I-2008 CIP GO	170,727	115,723	111,056	54,339	-	-	-
8850-0099 I-2008 TID 4 Refinancing	88,763	41,250	21,000	-	-	-	-
8850-0100 I-2008 TID 6 BAN	54,063	56,250	-	-	-	-	-
8850-0101 I-TID #7 MRO	-	246,433	-	-	-	-	-
8850-0102 I-2009 CIP GO	-	105,235	71,152	34,758	-	-	-

**Village of Menomonee Falls**  
**500-800 Debt Service**  
Activity Through October 31, 2013

	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Thru Octobe</b>	<b>2013 Budget</b>	<b>2014 Budget</b>
8850-0104 I-2009 TID 5 BAN	-	40,423	42,550	21,275	-	-	-
8850-0105 I-2010 TID 2 Refinancing	-	33,870	48,000	18,422	-	-	-
8850-0106 I-2010 CIP GO	-	-	118,084	39,061	-	-	-
8850-0107 I- 2010 TID 6 GO - Hotel	-	-	1,091,849	375,063	-	-	-
8850-0108 I-2010 TID 6 BAN	-	-	17,387	9,600	-	-	-
8850-0109 I-2010 TID 8 GO	-	-	368,875	155,391	-	-	-
8850-0110 I-2011 CIP GO	-	-	-	115,148	-	-	-
8850-0111 I-2011 TIDS 6, 10, 11	-	-	-	49,806	-	-	-
8850-0112 I-2011 TID 8 GO	-	-	-	14,857	-	-	-
EX94 Total	2,594,234	2,413,766	3,344,502	3,012,734	2,533,954	2,911,110	2,735,498
<b>TOTAL EXPENSES</b>	<b><u>10,637,284</u></b>	<b><u>14,997,139</u></b>	<b><u>9,583,340</u></b>	<b><u>17,049,239</u></b>	<b><u>14,856,070</u></b>	<b><u>23,153,526</u></b>	<b><u>30,816,914</u></b>

	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Thru Octobe</b>	<b>2013 Budget</b>	<b>2014 Budget</b>
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**REVENUES**

RE40 Intergovernmental							
7103-0000 Grant Revenues	-	-	207,900	-	-	-	-
7140-0000 Fire Aids	-	42,150	-	-	-	-	-
RE40 Total	-	42,150	207,900	-	-	-	-
RE80 Interest Income							
7600-0000 Interest Earnings	-	-	-	528	405	1,000	1,000
7600-0730 Interest Earnings SU Adva	-	-	626	12,045	-	10,425	8,773
RE80 Total	-	-	626	12,573	405	11,425	9,773
RE85 Miscellaneous							
7720-0000 Sale Of VMF Property	-	-	13,182	-	23,023	10,000	10,000
RE85 Total	-	-	13,182	-	23,023	10,000	10,000
RE92 Transfers In							
7801-0100 Tfr from GF	530,445	1,967,757	274,281	787,947	-	323,624	361,614
7801-0210 Tfr from Muni Fac	-	3,434,293	-	-	-	-	-
RE92 Total	530,445	5,402,050	274,281	787,947	-	323,624	361,614
<b>TOTAL REVENUES</b>	<b>530,445</b>	<b>5,444,200</b>	<b>495,989</b>	<b>800,520</b>	<b>23,428</b>	<b>345,049</b>	<b>381,387</b>

**EXPENSES**

EX47 Property & Equipment							
8188-1000 CapOut-Administration	23,892	-	426,801	9,040	-	-	98,000
8188-9200 CapOut-Eq.Police	-	56,243	-	-	-	-	-
8188-9220 CapOut-Eq.Fire	130,676	362,845	784,893	56,187	-	-	-
8188-9400 CapOut-Eq.Public Works	410,441	489,065	473,769	12,205	364,668	375,000	250,000
8188-9625 CapOut-Development	24,995	-	-	-	-	-	-
EX47 Total	590,004	908,153	1,685,463	77,432	364,668	375,000	348,000
<b>TOTAL EXPENSES</b>	<b>590,004</b>	<b>908,153</b>	<b>1,685,463</b>	<b>77,432</b>	<b>364,668</b>	<b>375,000</b>	<b>348,000</b>

	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Thru Octobe</u>	<u>2013 Budget</u>	<u>2014 Budget</u>
<b>REVENUES</b>							
RE05 Charges for Services							
7716-0000 Tipping Fees - Landfill	_____ -	_____ -	<u>3,088,012</u>	<u>4,458,388</u>	<u>1,782,464</u>	<u>2,600,000</u>	<u>2,800,000</u>
RE05 Total	-	-	<u>3,088,012</u>	<u>4,458,388</u>	<u>1,782,464</u>	<u>2,600,000</u>	<u>2,800,000</u>
RE80 Interest Income							
7600-0000 Interest Earnings	-	-	<u>389</u>	<u>2,192</u>	<u>1,642</u>	<u>-</u>	<u>-</u>
7600-0610 Interest on Advance to Gov	_____ -	_____ -	<u>1,509</u>	<u>1,523</u>	<u>-</u>	<u>1,200</u>	<u>1,200</u>
RE80 Total	-	-	<u>1,898</u>	<u>3,715</u>	<u>1,642</u>	<u>1,200</u>	<u>1,200</u>
RE85 Miscellaneous							
5100-0000 Proceeds-Bond Issue	-	-	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,900,000</u>
7708-0000 Hillside Farms Rental Inco	_____ -	_____ -	<u>5,625</u>	<u>5,625</u>	<u>2,813</u>	<u>2,813</u>	<u>5,625</u>
RE85 Total	-	-	<u>5,625</u>	<u>5,625</u>	<u>2,813</u>	<u>2,813</u>	<u>1,905,625</u>
RE92 Transfers In							
7801-0200 Tfr from SR	_____ -	_____ -	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>500,000</u>
RE92 Total	-	-	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>500,000</u>
<b>TOTAL REVENUES</b>	<b>_____ -</b>	<b>_____ -</b>	<b><u>3,095,535</u></b>	<b><u>4,467,728</u></b>	<b><u>1,786,919</u></b>	<b><u>2,604,013</u></b>	<b><u>5,206,825</u></b>

	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Thru Octobe</b>	<b>2013 Budget</b>	<b>2014 Budget</b>
<b>EXPENSES</b>							
EX47 Property & Equipment							
8180-1000 Land Aquisitions	-	-	1,377	-	1,010	-	-
8182-9000 Land Improvements	-	-	-	21,990	93,662	280,000	-
8186-0000 CapOut-Bldg Improvements	-	-	3,795	-	-	-	-
8186-9220 Bldg -Fire	-	-	-	-	46,164	-	6,000,000
8186-9500 CapOut-Bldg Library	-	-	(18,935)	27,428	-	-	-
EX47 Total	-	-	(13,763)	49,418	140,836	280,000	6,000,000
EX60 Contractual Services							
8300-1901 Audit/Acctg. Serv.	-	-	287	800	800	1,000	1,000
8310-0000 Legal Services	-	-	(148)	-	-	-	-
EX60 Total	-	-	139	800	800	1,000	1,000
<b>TOTAL EXPENSES</b>	<b>-</b>	<b>-</b>	<b>(13,624)</b>	<b>50,218</b>	<b>141,636</b>	<b>281,000</b>	<b>6,001,000</b>

**Village of Menomonee Falls**  
**605-800 Transfers**  
Activity Through October 31, 2013

<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Thru Octobe</b>	<b>2013 Budget</b>	<b>2014 Budget</b>
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**EXPENSES**

EX92 Bond Issue Expenditures						
8800-0000 Bond Expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	880	<u>-</u>
EX92 Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	880	<u>-</u>
EX98 Transfers Out						
8901-0100 Tfr To General Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	290,000	<u>290,000</u>
8901-0215 Tfr to Solid Waste Collectio	<u>-</u>	<u>-</u>	18,660	8,394	<u>-</u>	2,524
8901-0500 Tfr to Debt Service	<u>-</u>	<u>-</u>	2,090,153	2,139,262	2,027,293	2,029,951
8901-0610 Tfr to Capital Projects	<u>-</u>	<u>-</u>	<u>107,300</u>	<u>-</u>	<u>3,952,500</u>	<u>1,845,000</u>
EX98 Total	<u>-</u>	<u>-</u>	2,216,113	2,147,656	6,269,793	2,322,475
<b>TOTAL EXPENSES</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>2,216,113</u></b>	<b><u>2,147,656</u></b>	<b><u>6,270,673</u></b>	<b><u>2,322,475</u></b>
						<b><u>1,862,088</u></b>

**Village of Menomonee Falls**  
**700-001 General**  
Activity Through October 31, 2013

	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Thru Octobe</b>	<b>2013 Budget</b>	<b>2014 Budget</b>
<b>REVENUES</b>							
RE80 Interest Income							
7600-0000 Interest Earnings	4,818	1,857	1,144	1,334	284	1,000	1,000
7630-0000 Dividend On Investment	<u>22,407</u>	<u>34,403</u>	<u>32,656</u>	<u>46,981</u>	<u>-</u>	<u>30,000</u>	<u>17,000</u>
RE80 Total	27,225	36,260	33,800	48,315	284	31,000	18,000
RE85 Miscellaneous							
7770-0001 Insurance Refunds	<u>-</u>	<u>4,061</u>	<u>5,000</u>	<u>13,821</u>	<u>5,372</u>	<u>5,000</u>	<u>-</u>
RE85 Total	<u>-</u>	<u>4,061</u>	<u>5,000</u>	<u>13,821</u>	<u>5,372</u>	<u>5,000</u>	<u>-</u>
RE92 Transfers In							
7801-0100 Tfr from GF	<u>-</u>	<u>-</u>	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7801-0221 Tfr from Lib Bldg Maint	<u>-</u>	<u>-</u>	<u>21,760</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
RE92 Total	<u>-</u>	<u>-</u>	<u>71,760</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL REVENUES</b>	<b><u>27,225</u></b>	<b><u>40,321</u></b>	<b><u>110,560</u></b>	<b><u>62,136</u></b>	<b><u>5,656</u></b>	<b><u>36,000</u></b>	<b><u>18,000</u></b>
<b>EXPENSES</b>							
EX60 Contractual Services							
8300-1901 Audit/Acctg. Serv.	586	510	593	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
8315-0000 GASB 45 Fees	<u>-</u>	<u>8,000</u>	<u>-</u>	<u>8,500</u>	<u>-</u>	<u>-</u>	<u>-</u>
EX60 Total	586	8,510	593	8,500	<u>-</u>	<u>-</u>	<u>-</u>
EX75 Insurances							
8610-0000 Liability Insurance	83,908	57,334	55,723	57,675	78,117	55,000	40,000
8610-0001 IBNR-CVMIC	(146,564)	39,073	(2,195)	(11,482)	<u>-</u>	<u>-</u>	<u>-</u>
8612-0000 Claims Settled	42,413	20,717	9,689	6,305	18,748	15,000	15,000
8612-0200 Damages - Deductible	14,242	12,864	25,054	11,823	13,244	15,000	15,000
EX75 Total	(6,001)	129,988	88,271	64,321	110,109	85,000	70,000
<b>TOTAL EXPENSES</b>	<b><u>(5,415)</u></b>	<b><u>138,498</u></b>	<b><u>88,864</u></b>	<b><u>72,821</u></b>	<b><u>110,109</u></b>	<b><u>85,000</u></b>	<b><u>70,000</u></b>



**Village of Menomonee Falls**  
**720-001 Revenues and General**  
Activity Through October 31, 2013

	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Thru Octobe</b>	<b>2013 Budget</b>	<b>2014 Budget</b>
EX65 Operating Expense							
Source of Supply:							
0602-0000 SOS Milwaukee Water	1,293,407	1,278,198	1,473,373	1,577,018	1,078,043	1,540,000	1,540,000
0614-0000 SOS Maint-Wells/Springs	11,226	15,287	-	14,445	34,729	25,000	25,000
0614-0001 L-SOS Maint.Wells,Spr	1,118	-	-	-	-	-	-
Total Source of Supply:	1,305,751	1,293,485	1,473,373	1,591,463	1,112,772	1,565,000	1,565,000
Pumping Operations:							
0620-0000 Pump Operation Engineern	48	-	-	-	-	-	-
0620-0001 L-Supv.Pump.Operation	5	-	-	-	-	-	-
0623-0000 Pumping Power Purchased	168,845	161,884	171,845	176,684	143,725	180,000	180,000
0624-0000 Pumping Expenses	-	7,666	85,823	21,604	-	-	-
0624-0001 L-Pumping Operations	216,403	257,548	260,470	224,412	137,689	217,300	209,125
0626-0000 Pumping Supplies & Exp	15,822	14,367	14,022	9,054	8,680	16,000	15,000
0633-0000 Pumping Maint Equipment	-	-	-	1,800	-	1,200	-
0633-0001 L-Pump.Eq.Maint.	68,589	86,695	73,931	76,484	39,069	61,700	71,275
Total Pumping Operations:	469,712	528,160	606,091	510,038	329,163	476,200	475,400
Treatment:							
0641-0000 Water Treat-Chemicals	18,763	16,685	11,952	18,696	14,385	35,000	30,000
0642-0000 Watr Treat-Oper Expenses	16,179	10,676	11,317	10,701	8,967	13,000	13,000
0642-0001 L-Treatment Operation	33,453	39,990	41,530	39,874	26,434	34,700	37,150
0652-0001 L-Treat.Eq.Maint.	942	1,400	2,546	2,545	2,140	2,200	2,375
Total Treatment:	69,337	68,751	67,345	71,816	51,926	84,900	82,525
Distribution:							
0662-0001 L-T&D Operations	20,373	28,302	35,425	29,017	7,629	29,700	27,050
0663-0001 L-Meters T&D	18,124	13,248	15,011	7,987	4,795	12,600	7,450
0664-0001 L-Cust Installations	119	-	59	170	-	100	150
0670-0000 TD-Maint-Engineering	-	-	21,780	5,720	-	33,100	5,000
0671-0000 TD-Maint-Struc/Improvmts	11,994	13,217	10,161	10,292	6,156	11,000	13,000
0671-0001 L-Struc/Impr.Maint.	-	-	33	-	-	-	-
0672-0000 TD-Maint-Reservoirs	2,411	15,000	8,492	4,550	9,868	13,000	13,300
0672-0001 L-Reservoir Maint	5,696	712	1,548	2,693	962	1,300	2,700
0673-0000 TD-Maint-Mains	55,144	78,119	71,551	60,041	55,492	65,000	65,000
0673-0001 L-Mains Maintenance	93,001	54,235	67,369	80,930	54,425	92,500	78,450
0675-0000 TD-Maint-Services	6,661	5,106	6,946	5,159	4,867	5,000	5,000
0675-0001 L-T&D Services	9,169	(7,478)	17,439	15,250	8,305	17,300	14,175
0676-0000 TD-Maint-Meters	20,075	8,162	3,349	5,536	7,229	11,000	13,000
0676-0001 L-Meter Maintenance	3,842	4,133	(10,904)	7,775	54,443	41,300	46,175
0677-0000 TD-Maint-Hydrants	7,219	45,472	38,365	16,498	5,547	10,000	10,000
0677-0001 L-Hydrant Maintenance	75,412	49,701	37,423	35,145	20,767	40,400	32,375
0680-0000 Lannon - Materials	-	-	-	-	-	1,200	1,000
0680-0001 Lannon - Labor	-	-	-	-	-	1,000	1,800
Total Distribution:	329,240	307,929	324,047	286,763	240,485	385,500	335,625
Customer Service:							
0902-0000 L-Meter Reading	9,770	12,357	10,940	10,838	8,616	9,200	10,100
0903-0000 L-Acctg&Collection	23,892	45,265	56,753	39,015	29,144	47,500	36,350
0903-0010 Postage	13,233	11,161	8,799	12,970	11,919	13,600	14,100
0903-0020 Water Lock Box	6,214	6,096	6,485	7,362	3,112	6,300	6,300
0904-0000 Uncollectible Accounts	24,728	4,559	2,967	3,372	634	4,000	3,500
0905-0000 Misc Cust Acct Suppl&Exp	3,766	7,575	7,980	8,718	9,241	9,400	10,000
Total Customer Service:	81,603	87,013	93,924	82,275	62,666	90,000	80,350
EX65 Total	2,255,643	2,285,338	2,564,780	2,542,355	1,797,012	2,601,600	2,538,900
EX66 Debt Service							
0930-4270 Int-Long Term Debt	365,858	325,774	287,662	249,746	118,903	225,000	165,000
0930-4271 Bond Expense	1,887	1,872	2,640	1,539	68,420	2,500	2,500
0930-4280 Amort-Discount	66,298	66,242	66,242	61,178	-	26,516	19,000
0930-4281 Amort-Bond Issuance Costs	8,640	8,640	8,640	9,366	-	9,366	-
0930-4282 Amort of Gain/(Loss) on Re	-	-	-	-	-	-	70,000
0930-4300 Int-Muni Debt	-	-	5,436	-	-	-	-
0930-0610 Int on Advance-Capital Proj	-	11,475	-	-	-	-	-
EX66 Total	442,683	414,003	370,620	321,829	187,323	263,382	256,500
EX90 Wu - Admin. & General							
0920-0000 Labor-Admin & General	364,571	304,399	294,715	370,967	245,334	279,200	336,900
0921-0000 Office Supplies/Expenses	7,697	7,397	11,869	4,889	2,823	8,500	9,500
0921-0010 Foot Protection Reimb	1,170	1,170	1,080	-	-	-	-
0921-8000 Computer Hardware	-	2,391	3,639	2,588	3,327	2,800	1,900

**Village of Menomonee Falls**  
**720-001 Revenues and General**  
**Activity Through October 31, 2013**

	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Thru Octobe</b>	<b>2013 Budget</b>	<b>2014 Budget</b>
0921-8130 Computer Supplies	1,183	258	146	3,335	155	400	400
0921-8152 Rent-Off. Eq.	-	-	1,238	1,486	1,362	1,500	1,500
0921-8160 Computer Maintenance	20,241	-	1,844	-	-	-	-
0921-8162 RM-Computer Hardware	11	-	-	188	-	-	-
0921-8165 Microsoft Enterprise Agree	-	1,778	3,886	3,886	3,886	3,900	3,900
0921-8209 Diggers Hot Line	26,436	27,194	32,901	28,596	22,195	25,200	28,000
0921-8210 Telephone Service	7,150	4,913	4,860	5,157	3,982	5,100	5,100
0921-8211 Cellular Data Service	955	1,568	1,844	2,228	2,161	3,100	3,100
0921-8212 Pager Service	797	43	83	33	-	-	-
0921-8213 Cellular Telephone Service	-	2,096	2,194	2,177	1,642	2,300	2,300
0921-8214 Internet Service	-	-	-	-	-	910	910
0921-8301 Maintenance and Support	-	20,696	22,847	22,838	22,592	24,700	25,100
0923-0000 Legal/Acctg-Outside Serv.	57,765	51,265	40,503	39,612	22,977	40,000	40,000
0923-0001 GIS O/S	3,432	9,513	4,996	5,230	85	5,000	3,000
0923-0003 Audit and Financial Service	-	-	-	9,300	15,000	10,000	15,000
0923-0011 Inspection Services	-	-	3,620	5,162	20,634	5,000	50,000
0923-0020 Rate Study	3,941	11,365	3,373	-	-	4,500	4,500
0924-0000 Property and Liability Insur	4,371	23,462	23,154	25,648	-	30,000	23,000
0925-0000 Workers Comp	44,556	58,323	42,805	46,452	33,520	33,300	27,075
0926-8011 Pension VMF	48,466	50,345	56,985	55,800	49,877	57,400	61,400
0926-8012 Pension Employee	63,509	65,406	42,249	-	5	-	-
0926-8013 Health Insurance	299,217	310,970	316,492	277,665	203,588	264,700	286,775
0926-8014 Dental Insurance	16,559	17,057	17,231	15,450	11,545	15,000	15,250
0926-8015 Life Insurance	2,768	2,741	2,778	2,468	2,054	2,300	2,900
0926-8016 OPEB Expense	30,280	38,469	32,846	29,381	-	38,000	38,000
0928-0001 Emer. Planning Notif. Fees	-	-	-	1,296	-	-	-
0928-0002 Hazardous Waste Fees	150	150	205	205	410	410	500
0930-0000 Misc General Expenses	4,029	3,146	7,943	5,337	4,098	8,000	8,000
0930-0001 Training - Operations	620	800	270	110	-	500	500
0930-0002 Training - GIS	388	77	110	103	-	500	500
0930-0235 Refunds	1,174	330	339	1,440	-	1,000	700
0930-4030 Depreciation	1,485,508	1,472,028	1,473,925	1,520,796	1,290,000	1,475,000	1,580,000
0930-4080 FICA	79,759	75,900	77,562	70,219	54,632	66,000	68,675
0930-4081 Real Estate Taxes	1,110,169	1,200,836	1,203,973	1,292,036	1,076,700	1,240,000	1,290,000
0930-4082 PSC Remainder Assessme	5,454	6,008	7,164	5,774	7,120	7,500	7,500
0932-0000 Clearing Transportn.Exp.	-	-	-	-	20,848	-	-
0932-0001 Clearing-Deprec.Transport	-	-	279	8,262	6,277	-	-
EX90 Total	3,692,326	3,772,094	3,741,948	3,866,114	3,128,829	3,661,720	3,941,885
EX97 Capital In Progress	-	-	-	-	607,927	-	-
0940-0000 Water Utility Project Expen	-	-	-	-	-	-	-
EX97 Total	-	-	-	-	607,927	-	-
<b>TOTAL EXPENSES</b>	<b>6,390,652</b>	<b>6,473,588</b>	<b>6,677,348</b>	<b>6,730,298</b>	<b>5,757,111</b>	<b>6,526,702</b>	<b>6,739,285</b>

**Village of Menomonee Falls**  
**730-000 Revenues**  
Activity Through October 31, 2013

	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Thru Octobe</b>	<b>2013 Budget</b>	<b>2014 Budget</b>
<b>REVENUES</b>							
RE02 Capital Contributions							
7785-0002 CIAOC - Developers	78,696	814,547	365,114	42,748	-	-	-
7785-0003 CIAOC - Muni	-	-	-	5,804	-	-	-
RE02 Total	78,696	814,547	365,114	48,552	-	-	-
RE05 Charges for Services							
7550-0000 Penalties-Sewer	88,197	115,198	88,944	83,597	46,073	85,000	85,000
7551-0000 Lannon Services	16,923	26,112	25,266	14,205	13,476	25,000	25,000
7552-0000 Harmony Hills LS Revenue	7,000	7,000	7,000	7,000	7,000	7,000	7,000
RE05 Total	112,120	148,310	121,210	104,802	66,549	117,000	117,000
RE10 Property Taxes							
7002-0000 Intercept.Sewer	300,000	300,000	300,000	300,000	300,000	300,000	300,000
RE10 Total	300,000	300,000	300,000	300,000	300,000	300,000	300,000
RE71 Vmf - Operations & Maint.							
7520-0100 VMF User Chg-Res	1,730,555	1,671,150	1,391,656	1,433,147	1,038,926	1,386,000	1,390,000
7520-0200 VMF User Chg-NCC	454,211	447,050	393,855	422,263	301,887	400,000	380,000
7520-0300 VMF User Chg DCC	25,021	15,456	17,890	16,091	10,866	21,000	14,000
7520-0400 VMF User Chg-NCI	1,244	1,140	1,274	1,230	711	2,000	1,000
7520-0500 VMF User Chg-DCI	92,599	96,012	105,741	98,150	73,762	119,000	79,000
7520-0600 VMF User Chg-WCI	35,014	33,059	30,412	28,190	22,005	38,000	29,000
7520-0700 VMF User Chg-WCC	73,123	82,718	58,160	48,773	39,232	49,000	52,000
7520-1100 VMF Bkfd Res.User Charge	90,900	90,621	73,653	82,076	59,023	75,000	78,000
7520-1200 VMF Bkfd NCC User Charg	2,325	2,437	1,958	2,212	1,350	2,000	1,900
7520-2100 VMF Sussex Residential	91,441	91,233	78,280	85,584	63,895	79,000	85,000
7520-2200 VMF Sussex NCC	24,025	23,299	19,914	22,120	15,412	20,000	21,000
RE71 Total	2,620,458	2,554,175	2,172,793	2,239,836	1,627,069	2,191,000	2,130,900
RE73 Sewage Treatment User Chg							
7500-0100 MMSD-Residential	1,160,391	1,136,258	1,233,810	1,250,173	907,246	1,236,000	1,210,000
7500-0200 MMSD-NCC	326,873	324,785	347,034	369,761	264,127	356,000	330,000
7500-0300 MMSD-DCC	17,035	17,012	18,454	17,218	11,054	14,000	14,000
7500-0400 MMSD-NCI	1,291	1,235	1,462	1,359	830	2,000	1,200
7500-0500 MMSD-DCI	81,422	84,240	92,357	117,530	61,804	97,000	70,000
7500-0600 MMSD-WCI	40,860	40,195	38,080	39,644	28,653	48,000	39,000
7500-0700 MMSD-WCC	50,081	62,910	65,397	60,388	49,647	71,000	76,000
7500-1100 Bkfd User Chg-Res	60,106	60,464	62,904	69,421	49,813	64,000	66,000
7500-1200 Bkfd User Chg-NCC	1,672	1,777	1,731	1,937	1,179	2,000	1,700
7500-2100 Sussex User Chg -Res	60,209	59,957	67,422	72,398	53,904	69,000	72,000
7500-2200 Sussex User Chg-NCC	17,810	17,264	17,894	19,581	13,638	18,000	18,000
RE73 Total	1,817,750	1,806,097	1,946,545	2,019,410	1,441,895	1,977,000	1,897,900
RE74 Sewage Treatment Cap.Chg.							
7510-0100 MMSD-Res Cap.Recovery	2,856,072	2,794,806	2,661,455	2,718,171	1,957,002	2,605,000	2,620,000
7510-0200 MMSD-NCC Cap.Recovery	744,893	734,661	733,593	781,978	559,078	740,000	700,000
7510-0300 MMSD-DCC Cap.Recovery	37,677	25,562	33,379	25,883	20,092	38,000	26,000
7510-0400 MMSD-NCI Cap.Recovery	2,085	1,887	2,360	2,278	1,318	4,000	1,800
7510-0500 MMSD-DCI Cap.Recovery	152,736	158,228	195,842	181,667	136,527	219,000	150,000
7510-0600 MMSD-WCI Cap.Recovery	56,976	54,374	56,282	52,170	40,724	70,000	55,000
7510-0700 MMSD-WCC Cap.Recovery	53,859	46,456	46,258	51,467	34,571	50,000	43,000
7510-1100 Bkfd Res.Cap Recovery	149,445	149,698	137,293	152,193	109,359	140,000	140,000
7510-1200 Bkfd NCC Cap.Recovery	3,794	4,004	3,654	4,096	2,500	3,000	3,500
7510-2100 Sussex Res Cap Recovery	150,376	150,052	146,654	158,714	118,505	147,000	160,000
7510-2200 Sussex NCC Cap Recovery	39,130	37,955	37,358	40,945	28,528	37,000	38,000
RE74 Total	4,247,043	4,157,683	4,054,128	4,169,562	3,008,204	4,053,000	3,937,300
RE80 Interest Income							
7600-0000 Interest Earnings	41,372	2,931	5,593	5,260	1,770	4,000	2,500
7600-0610 Interest on Advance to Gov	6,388	-	-	-	-	-	-
7620-0000 Int-Extraord Call Reserve	1,504	-	-	-	-	-	-
7621-0000 Int-Interceptor Sewer Rs	8,327	3,753	1,940	1,774	361	1,500	1,500
7621-0001 Int-Impact Fees	26,311	11,320	3,846	1,070	174	-	-
7621-0003 Int-Impact Fees Effec 4/10/	5,501	3,002	2,186	2,668	594	2,500	2,500

**Village of Menomonee Falls**  
**730-000 Revenues**  
Activity Through October 31, 2013

	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Thru October</b>	<b>2013 Budget</b>	<b>2014 Budget</b>
7622-9501 Int-Fox River Eq.Reserve	572	253	167	193	42	100	100
7622-9502 Int-MenoRiver Eq.Reserve	<u>724</u>	<u>320</u>	<u>210</u>	<u>242</u>	<u>52</u>	<u>100</u>	<u>100</u>
RE80 Total	90,699	21,579	13,942	11,207	2,993	8,200	6,700
RE85 Miscellaneous							
7560-0010 Sewer Impact Fee-Effect 4/	199,833	153,757	156,430	130,792	164,422	150,000	150,000
7561-0000 Sewer Impact Fees Refund	-	-	(1,866)	-	(3,434)	-	-
7561-0010 Refunded Impact Fees (Effe	-	-	(65,228)	-	-	-	-
7720-0000 Sale Of VMF Property	147	4,232	-	-	-	-	-
7720-0001 Non Operating Revenue	-	-	-	-	38	-	-
7725-0000 Scrap Metal Sales	-	-	-	6,999	1,263	-	-
7750-0000 Misc Rentals	-	2,400	19,200	19,200	-	19,200	19,200
7785-0000 SA-Collected	-	13,056	-	194,599	-	-	-
RE85 Total	199,980	173,445	108,536	351,590	162,289	169,200	169,200
TOTAL REVENUES	<u>9,466,746</u>	<u>9,975,836</u>	<u>9,082,268</u>	<u>9,244,959</u>	<u>6,608,999</u>	<u>8,815,400</u>	<u>8,559,000</u>

	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Thru October</b>	<b>2013 Budget</b>	<b>2014 Budget</b>
<b>EXPENSES</b>							
EX10 Salaries & Wages							
8000-0000 Salaries	505,114	517,796	524,592	516,469	400,543	499,000	484,425
8001-0000 Overtime	12,809	15,292	14,112	14,966	11,892	6,500	13,625
8002-0000 Part Time Wages	5,959	3,291	-	-	-	-	2,500
8004-0000 Temporary Help	3,736	3,387	7,780	10,719	4,584	4,500	9,000
8008-0000 Retirement Leave Pay-Out	-	-	-	-	2,773	-	2,250
EX10 Total	527,618	539,766	546,484	542,154	419,792	510,000	511,800
EX20 Fringe Benefits							
8010-0000 FICA	42,344	37,879	40,261	37,526	30,311	39,100	39,150
8011-0000 Pension-VMF	24,008	24,694	28,461	29,915	27,214	33,700	35,025
8012-0000 Pension-EFF Share	31,460	31,463	20,889	-	1	-	-
8013-0000 Health Insurance	143,987	151,733	158,707	142,164	106,665	147,600	149,275
8013-0010 Health/Dental Payout	-	7,931	8,192	-	-	-	-
8013-0001 OPEB Expense	13,248	7,939	(9,169)	(8,721)	-	8,000	-
8014-0000 Dental Insurance	7,917	8,557	8,813	7,944	6,048	8,400	8,000
8015-0000 Life Insurance	2,007	1,788	1,712	1,612	1,332	1,500	2,100
8016-0000 Worker's Comp Insurance	14,438	8,722	13,208	16,353	15,441	15,300	14,825
8030-0140 Wage/Bene GF Transfers	13,535	11,873	6,544	8,117	2,121	24,000	24,000
8030-0720 Wage/Bene WU Transfers	58,058	62,506	58,947	52,630	45,626	47,500	48,525
EX20 Total	351,002	355,085	336,565	287,540	234,759	325,100	320,900
EX30 Employee Training/Expense							
8070-0000 Training & Education	775	1,098	1,400	1,747	79	1,000	500
8070-0001 Training-Data Base GIS	93	77	110	67	-	-	-
EX30 Total	868	1,175	1,510	1,814	79	1,000	500
EX40 Materials And Supplies							
8100-0000 Office Supplies	699	228	207	501	494	500	500
8100-0010 Postage	10,808	11,502	9,541	14,898	13,087	8,700	18,500
8110-0000 Department Supplies	5,405	3,857	4,393	5,965	3,608	6,000	5,000
8110-0100 Small Equip./Tools	2,646	2,287	373	1,912	1,716	2,000	1,500
8110-1111 Lock Box Service Fees	6,214	6,096	6,485	7,362	3,112	6,300	6,000
8110-3001 Main Infiltration	45	-	-	-	-	-	-
8110-3002 Mainline Cons/Repair	255	35,351	3,261	150,126	105,635	5,000	5,000
8110-3005 Monitoring Equipment	686	44,763	695	3,236	564	22,500	10,000
8110-3020 Supplies Shared WU	6,551	14,444	11,220	7,804	-	11,000	13,000
8130-0000 Computer Supplies	460	95	238	273	245	500	500
8170-4000 Gas & Diesel Fuel	7,763	10,358	13,278	14,579	7,138	11,000	13,000
8182-1300 Manhole Repair VMF	343	20,914	38,415	7,789	8,025	15,000	15,000
8182-1310 Main Repair	4,633	(1,263)	28,486	20,988	13,550	25,000	21,000
EX40 Total	46,508	148,632	116,592	235,433	157,174	113,500	109,000
EX44 Repair/Maintenance							
8160-8000 MCont-Computer Equipmen	21,419	-	-	-	-	-	-
8160-8002 RM-Cabling	-	-	1,844	-	-	-	-
8162-2000 RM-Building & Grounds	1,199	105	1,063	3,257	957	2,200	2,000
8162-2530 RM-Lift Station	31,024	8,273	19,600	43,092	22,038	40,000	46,250
8162-3000 RM-Equipment	12,394	13,308	27,688	7,047	9,519	17,500	15,000
8162-4000 RM-Vehicles	-	53	-	6,350	2,228	-	-
8162-4100 RM-Radio Equip.	-	-	1,810	-	79	700	500
8162-7000 RM-TV Monitoring	2,502	3,950	8,811	9,358	2,282	8,500	8,000
8162-8000 RM-Computer Hardware	-	177	171	41	70	-	-
8300-3001 Sanitary Sewer & Maintena	-	223	-	-	-	-	-
EX44 Total	68,538	26,089	60,987	69,145	37,173	68,900	71,750
EX45 Lease/Rent Expense							
8152-1001 Rent-501(c)(3)	-	2,400	19,200	19,200	-	19,200	19,200
8152-6000 Rent-Off.Eq.	-	-	1,238	1,486	1,362	1,500	1,500
EX45 Total	-	2,400	20,438	20,686	1,362	20,700	20,700
EX47 Property & Equipment							

	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Thru October</b>	<b>2013 Budget</b>	<b>2014 Budget</b>
8190-6000 Office Furnishings	-	-	-	-	-	500	-
8190-8000 Computer Hardware	3,488	627	4,088	1,339	1,772	1,400	1,900
8190-8001 GIS	465	9,513	4,996	4,679	24	5,000	5,000
8190-8100 Computer Software	1,018	11,500	-	-	-	-	-
EX47 Total	4,971	21,640	9,084	6,018	1,796	6,900	6,900
EX50 Utilities							
8200-0010 Light/Power	4,202	2,455	21,056	1,531	1,115	2,900	1,900
8200-0020 Heat (Gas & Oil)	3,311	2,954	1,881	3,248	5,307	5,000	11,600
8200-0030 Water/Sewer VMF	1,427	1,532	1,087	2,395	1,137	700	1,000
8200-3001 Lift Station Power	25,711	25,477	25,768	28,509	21,349	29,000	28,000
8210-0000 Telephone Service	2,136	1,339	954	956	720	1,100	1,100
8212-0001 Cellular Data Service	1,108	1,045	960	1,175	1,080	1,540	1,500
8212-0002 Pager Service	-	72	51	33	-	-	-
8212-0003 Cellular Telephone Service	-	565	559	729	532	600	600
8212-0004 Internet Service	-	-	-	-	-	390	390
EX50 Total	37,895	35,439	52,316	38,576	31,240	41,230	46,090
EX60 Contractual Services							
8160-5000 Microsoft Enterprise Agree	-	950	1,283	1,283	1,283	1,300	1,300
8182-1301 Manhole Repair Contractor	7,975	-	-	-	-	8,000	-
8182-1305 Interceptor Maint - Lannon	12,535	20,243	-	16,775	14,789	19,000	16,000
8182-1315 Interceptor Maint - Brookfiel	-	-	-	-	3,568	3,400	1,000
8300-1401 Engineering Services	809	9,717	9,762	7,259	691	5,000	2,500
8300-1901 Audit/Acctg. Serv.	7,116	8,062	7,671	9,200	7,250	9,500	9,500
8300-5001 Consulting Services	7,597	6,388	-	-	-	10,000	1,000
8301-0000 Maintenance and Support	-	21,454	24,104	24,088	23,850	26,000	26,400
8310-0000 Legal Services	-	-	27	7	-	2,000	1,000
EX60 Total	36,032	66,814	42,847	58,612	51,431	84,200	58,700
8077-0000 Foot Protection	360	360	360	-	-	-	-
EX70 Other Operating							
8110-3022 Meter Depr.From WU 50%	102,605	81,816	82,317	86,005	70,000	84,000	85,000
8110-3024 R.O.I. Meters-WU 50%	38,291	41,297	46,055	53,710	-	48,000	65,000
8110-3025 Sussex Reserve Cap Asse	1,568	2,504	1,631	2,380	11,421	2,500	7,000
8209-0000 Diggers Hot Line	26,677	26,555	32,540	28,468	22,174	28,000	28,000
8435-0000 Prior Year Refunds	1,119	6,726	494	-	-	1,000	-
8436-0000 Uncollectible Accounts	17,035	10,327	7,138	9,948	1,268	10,000	10,000
8950-0000 Depreciation Expense	1,253,168	1,351,740	1,327,122	1,302,939	1,120,000	1,450,000	1,380,000
8950-0050 Amortization - CWF	252,152	252,152	252,152	252,152	-	252,152	252,152
EX70 Total	1,692,615	1,773,117	1,749,449	1,735,602	1,224,863	1,875,652	1,827,152
EX75 Insurances							
8110-3003 SelfInsur/Propertydamage	125	-	-	-	-	-	-
8610-0000 Liability Insurance	1,506	5,077	5,255	5,340	-	5,500	4,900
EX75 Total	1,631	5,077	5,255	5,340	-	5,500	4,900
<b>TOTAL EXPENSES</b>	<b>2,768,038</b>	<b>2,975,594</b>	<b>2,941,887</b>	<b>3,000,920</b>	<b>2,159,669</b>	<b>3,052,682</b>	<b>2,978,392</b>

**Village of Menomonee Falls**  
**730-320 Sewage Treatment**  
Activity Through October 31, 2013

	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Thru Octobe</u>	<u>2013 Budget</u>	<u>2014 Budget</u>
<b>EXPENSES</b>							
EX05 Sewage Treatment User Chg							
8320-0000 MMSD-User Charge	1,645,345	1,686,782	1,714,870	1,765,091	1,140,965	1,725,576	1,800,000
8330-0000 Bkfd User Charge	57,041	82,744	73,927	78,889	25,819	80,000	86,000
8340-0000 Sussex User Charge	41,333	72,734	76,916	91,662	56,464	90,000	92,000
EX05 Total	1,743,719	1,842,260	1,865,713	1,935,642	1,223,248	1,895,576	1,978,000
EX06 Sewage Treatment Cap.Chg.							
8325-0000 MMSD-Capital Charge	4,352,766	4,263,981	4,548,149	5,138,272	4,955,133	5,020,738	4,900,000
EX06 Total	4,352,766	4,263,981	4,548,149	5,138,272	4,955,133	5,020,738	4,900,000
 TOTAL EXPENSES	 <u>6,096,485</u>	 <u>6,106,241</u>	 <u>6,413,862</u>	 <u>7,073,914</u>	 <u>6,178,381</u>	 <u>6,916,314</u>	 <u>6,878,000</u>

	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Thru Octobe</b>	<b>2013 Budget</b>	<b>2014 Budget</b>
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**EXPENSES**

**EX92 Bond Issue Expenditures**

8800-0000 Bond Expenses	7,700	1,272	1,272	64	80	2,000	1,000
8800-0002 Arbitrage Expense	-	2,500	-	-	-	-	-
8800-0005 Loss on Debt Retirement	504,829	-	-	-	-	-	-
8800-0010 Amort - Debt Discount	101,531	2,241	16,809	-	-	-	-
8800-0020 Amort - Bond Costs	26,197	-	-	-	-	-	-

EX92 Total

640,257	6,013	18,081	64	80	2,000	1,000
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**EX94 Debt - Interest Payments**

8850-0000 Interest Payments on Long	-	-	-	73,594	56,818	63,905	56,000
8850-0035 I-Sussex CWF	12,053	9,412	6,685	-	-	-	-
8850-0039 I-Brkfld CWF	13,887	12,176	10,406	-	-	-	-
8850-0067 I-2000 Revenue Bond	58,957	54,005	46,129	-	-	-	-
8850-0070 I-Brkfld CWF 2001	4,280	3,957	3,622	-	-	-	-
8850-0089 I-04 Ref #47	123,355	-	-	-	-	-	-
8850-0097 I-Sussex CWF	46,006	44,478	42,386	-	-	-	-
8850-0098 I-2008 CIP GO	15,437	15,366	13,789	-	-	-	-
8850-0110 I-2011 CIP GO	-	-	2,890	-	-	-	-
8899-0000 Int GF-Debt Repayment	-	-	626	12,045	-	10,425	8,773

EX94 Total

273,975	139,394	126,533	85,639	56,818	74,330	64,773
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**EX97 Capital In Progress**

8905-0000 Sewer Utility Project Expen	-	-	-	-	13,648	-	-
8905-2200 WIP Mains	-	-	-	-	48,823	-	-

EX97 Total

-	-	-	-	-	62,471	-	-
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**TOTAL EXPENSES**

<b>914,232</b>	<b>145,407</b>	<b>144,614</b>	<b>85,703</b>	<b>119,369</b>	<b>76,330</b>	<b>65,773</b>
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**Village of Menomonee Falls**  
**740-000 Revenues**  
Activity Through October 31, 2013

	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Thru Octobe</b>	<b>2013 Budget</b>	<b>2014 Budget</b>
<b>REVENUES</b>							
RE02 Capital Contributions							
7785-0002 CIAOC - Developers	14,813	-	215,867	-	-	-	-
RE02 Total	14,813	-	215,867	-	-	-	-
RE10 Property Taxes							
7000-0000 RE/PP Taxes	895,085	912,990	931,250	931,250	931,250	931,250	931,250
RE10 Total	895,085	912,990	931,250	931,250	931,250	931,250	931,250
RE50 Licenses And Permits							
7240-0000 Erosion Cntrl.Permits	32,414	30,346	30,037	26,410	22,292	30,000	33,000
7240-0010 Recording Fees	21	-	-	-	-	-	-
7240-0020 Storm Water Permit Fees	1,400	3,250	2,200	1,850	800	2,000	4,000
RE50 Total	33,835	33,596	32,237	28,260	23,092	32,000	37,000
RE80 Interest Income							
7600-0000 Interest Earnings	4,873	3,653	2,573	3,784	727	2,650	1,000
RE80 Total	4,873	3,653	2,573	3,784	727	2,650	1,000
RE85 Miscellaneous							
7720-0002 Gain/Loss on Disposal	-	-	(331)	-	-	-	-
7745-0000 Rain Barrel Revenue	9,460	9,300	3,605	1,625	45	-	-
7765-0000 Stormwater Conference Re	4,150	2,051	6,200	2,768	600	2,500	600
7775-0000 Tree Seedlings Sale	76	11,258	9,617	11,902	-	-	-
7776-0000 River Clean-Up Revenue	-	19	520	520	600	530	600
7777-0000 Stormwater Education	-	1,000	-	-	-	-	-
7778-0000 Paws Pledge Revenue	-	-	-	500	-	-	-
7779-0000 Tamarack Ed Kiosk Reven	-	-	-	900	-	-	-
RE85 Total	13,686	23,628	19,611	18,215	1,245	3,030	1,200
<b>TOTAL REVENUES</b>	<b>962,292</b>	<b>973,867</b>	<b>1,201,538</b>	<b>981,509</b>	<b>956,314</b>	<b>968,930</b>	<b>970,450</b>

**Village of Menomonee Falls**  
**740-330 Operations & Maintenance**  
Activity Through October 31, 2013

	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Thru Octobe</u>	<u>2013 Budget</u>	<u>2014 Budget</u>
<b>EXPENSES</b>							
EX10 Salaries & Wages							
8000-0000 Salaries	175,508	160,305	183,940	174,029	139,043	171,100	173,875
8001-0000 Overtime	184	233	282	299	209	2,200	700
EX10 Total	175,692	160,538	184,222	174,328	139,252	173,300	174,575
EX20 Fringe Benefits							
8010-0000 FICA	14,077	12,350	13,452	12,910	10,203	13,300	13,350
8011-0000 Pension-VMF	8,195	7,479	9,832	10,379	9,259	11,600	12,225
8012-0000 Pension-EEE Share	10,739	9,653	7,150	-	1	-	-
8013-0000 Health Insurance	28,384	23,763	28,511	24,746	19,231	30,400	32,500
8013-0001 OPEB Expense	1,913	2,406	2,784	2,542	-	3,000	3,000
8014-0000 Dental Insurance	1,621	1,379	1,570	1,396	1,102	1,800	1,750
8015-0000 Life Insurance	519	298	320	302	285	340	425
8016-0000 Worker's Comp Insurance	1,116	186	236	210	575	575	500
8030-0140 Wage/Bene GF Transfers	70,788	61,160	37,105	26,877	5,771	30,000	44,000
EX20 Total	137,352	118,674	100,960	79,362	46,427	91,015	107,750
EX30 Employee Training/Expense							
8070-0000 Training & Education	130	1,925	1,082	55	68	750	500
EX30 Total	130	1,925	1,082	55	68	750	500
EX40 Materials And Supplies							
8100-0225 Recording Fees	2,267	139	120	-	63	200	200
8110-0000 Department Supplies	-	282	(25)	1,380	973	500	500
8110-3000 Rain Barrels	7,705	5,398	2,531	1,170	-	-	-
8110-3200 Stormwater Conference Ex	74	5,274	5,636	3,405	212	1,750	1,000
8110-3300 Tree Seedlings Expense	132	4,155	3,161	1,312	-	-	-
8110-3400 Stormwater Education Exp	-	565	435	-	-	500	500
8110-3500 River Cleanup Expense	-	-	524	648	604	650	700
8110-3700 Tamarack Ed Kiosk Expens	-	-	-	900	-	-	-
8110-4004 Erosion Control Materials	(633)	(245)	154	-	-	500	300
8130-0000 Computer Supplies	-	-	-	1,905	-	-	-
8170-4000 Gas & Diesel Fuel	7,110	8,714	9,317	7,910	2,041	9,000	8,000
8182-1405 Storm Sewer Maintenance	5,015	(2,481)	3,857	118	-	4,000	3,000
EX40 Total	21,670	21,801	25,710	18,748	3,893	17,100	14,200
EX44 Repair/Maintenance							
8162-3000 RM-Equipment	247	-	-	5,427	3,267	1,000	2,500
EX44 Total	247	-	-	5,427	3,267	1,000	2,500
EX47 Property & Equipment							
8190-8100 Computer Software	-	-	-	-	-	100	100
EX47 Total	-	-	-	-	-	100	100
EX50 Utilities							
8212-0001 Cellular Data Service	447	523	480	480	360	960	960
EX50 Total	447	523	480	480	360	960	960
EX60 Contractual Services							
8300-1401 Engineering Services	21,056	16,074	3,101	2,637	169	3,000	1,500
8300-1901 Audit/Acctg. Serv.	3,587	3,552	3,917	5,500	4,000	5,500	5,750
8300-5001 Consulting Services	-	-	-	1,492	-	-	1,500
8300-5003 Consulting - GIS	-	-	2,352	4,433	25	7,000	3,500
8310-0000 Legal Services	-	-	-	-	2,629	-	-
EX60 Total	24,643	19,626	9,370	14,062	6,823	15,500	12,250
EX70 Other Operating							
8110-4006 Storm Watr.Dischg.Permit	5,000	5,000	5,000	5,000	5,000	5,000	5,000
8209-0000 Diggers Hot Line	2,866	3,580	4,758	4,232	3,276	5,000	5,000
8950-0000 Depreciation Expense	511,926	513,060	518,630	526,441	460,000	520,000	550,000
EX70 Total	519,792	521,640	528,388	535,673	468,276	530,000	560,000

**Village of Menomonee Falls**  
**740-330 Operations & Maintenance**  
Activity Through October 31, 2013

	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Thru Octobe</b>	<b>2013 Budget</b>	<b>2014 Budget</b>
<b>TOTAL EXPENSES</b>	<b><u>879,973</u></b>	<b><u>844,727</u></b>	<b><u>850,212</u></b>	<b><u>828,135</u></b>	<b><u>668,366</u></b>	<b><u>829,725</u></b>	<b><u>872,835</u></b>

**Village of Menomonee Falls**  
**740-335 Public Works Activities**  
Activity Through October 31, 2013

	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Thru Octobe</b>	<b>2013 Budget</b>	<b>2014 Budget</b>
<b>EXPENSES</b>							
EX40 Materials And Supplies							
8700-0000 Leaf Collection	-	-	108	642	-	-	20,000
8705-0000 Sweeping	8,371	11,769	4,187	6,783	3,224	8,000	7,500
8715-0000 CB & MH Repair	4,850	8,968	3,705	5,864	1,467	5,000	5,000
8720-0000 Curb & Gutter	438	989	1,275	102	(20)	500	500
8725-0000 Frozen Culverts	544	50	-	-	50	250	200
8730-0000 Roadside Debris	-	-	-	-	-	100	-
8735-0000 Culverts/Ditching	5,414	(15,223)	11,227	21,514	9,346	15,000	14,000
8740-0000 Erosion Control	10,929	8,558	12,120	7,946	10,499	10,000	10,000
8745-0000 Detention Basin Maint.	546	-	5,220	70,216	-	500	1,000
8760-0000 Illicit Discharge	1,350	226	-	-	-	500	500
8770-0000 Public Education	3,300	2,070	3,845	2,755	2,595	4,500	4,000
8775-0000 Storm Sewer Monitoring/Sa	-	-	985	-	20	1,500	1,000
EX40 Total	35,742	17,407	42,672	115,822	27,181	45,850	63,700
EX51 DPW Activities							
8700-0001 Leaf Collection Labor	65,325	70,041	67,019	94,294	331	65,000	89,000
8705-0001 Sweeping Labor	38,508	39,886	45,837	44,065	25,117	40,000	40,000
8710-0001 Catch Basin Cleaning Labor	11,638	19,659	14,752	3,960	16,292	14,000	14,000
8715-0001 CB & MH Repair Labor	38,091	45,917	54,829	8,149	5,369	1,500	1,500
8720-0001 Curb & Gutter Labor	39,527	-	95	-	276	100	750
8725-0001 Frozen Culverts Labor	3,143	913	505	218	2,506	500	750
8730-0001 Roadside Debris Labor	7,369	-	-	-	-	8,000	8,000
8735-0001 Culverts/Ditching Labor	141,044	156,820	172,132	122,423	82,483	85,000	85,000
8736-0001 Ditch/Detention Pond Mow	-	-	35,458	23,566	33,121	12,000	24,000
8740-0001 Erosion Control Labor	2,118	170	505	-	-	600	750
8745-0001 Detention Basin M. Labor	213	1,818	2,130	381	657	1,500	1,500
8750-0001 Waste Oil Program Labor	-	314	-	-	-	-	-
8760-0001 Illicit Discharge Labor	264	-	509	-	-	500	250
8765-0001 Invest/Elimin. Labor	11,379	28,635	3,849	-	-	5,000	5,000
EX51 Total	358,619	364,173	397,620	297,056	166,152	233,700	270,500
EX60 Contractual Services							
8300-8736 Contracted Det. Pond Mow	-	-	-	-	-	7,000	4,000
EX60 Total	-	-	-	-	-	7,000	4,000
<b>TOTAL EXPENSES</b>	<b>394,361</b>	<b>381,580</b>	<b>440,292</b>	<b>412,878</b>	<b>193,333</b>	<b>286,550</b>	<b>338,200</b>

	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Thru October</b>	<b>2013 Budget</b>	<b>2014 Budget</b>
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**EXPENSES**

EX60 Contractual Services							
8300-1915 Arbitrage Calc	667	-	-	-	-	-	-
EX60 Total	667	-	-	-	-	-	-
EX92 Bond Issue Expenditures							
8800-0000 Bond Expenses	355	166	320	351	21,162	300	400
EX92 Total	355	166	320	351	21,162	300	400
EX93 Debt - Principal Payments							
8801-0000 Interest Expense	42,920	60,664	79,426	96,496	110,167	147,000	155,000
8801-0100 Int on Advance-General Fu	31,048	27,349	16,020	13,187	-	9,500	4,076
EX93 Total	73,968	88,013	95,446	109,683	110,167	156,500	159,076
EX94 Debt - Interest Payments							
8850-0003 Amort of Deferred Debt Cos	-	-	-	465	-	465	-
8850-0004 Amort of Debt Premium/(Dis	-	-	-	(1,313)	-	(1,313)	(4,700)
EX94 Total	-	-	-	(848)	-	(848)	(4,700)
EX97 Capital In Progress							
8905-0000 Sewer Utility Project Expen	-	-	-	25,080	464,954	-	-
8905-2230 WIP Equipment	-	-	-	-	103,721	-	-
EX97 Total	-	-	-	25,080	568,675	-	-
<b>TOTAL EXPENSES</b>	<b>74,990</b>	<b>88,179</b>	<b>95,766</b>	<b>134,266</b>	<b>700,004</b>	<b>155,952</b>	<b>154,776</b>