

**Village of
Menomonee Falls
Wisconsin**

**2015
Budget**

VILLAGE OF MENOMONEE FALLS

2015 BUDGET

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Chapter 1

BUDGET OVERVIEW

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MISSION STATEMENT

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

VISION STATEMENT

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, and general administration.

SPECIAL REVENUE FUNDS

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

DEBT SERVICE FUND

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

CAPITAL PROJECTS FUNDS

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

PROPRIETARY FUNDS:

WATER UTILITY

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

SEWER UTILITY

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

STORM WATER UTILITY

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

RISK MANAGEMENT

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

FIDUCIARY FUNDS:

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

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

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, 1.03% plus 50% of TID #2 increment which amounts to 0.33%.

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.

DIRECTORY OF VILLAGE OFFICIALS

Elected Officials:

Village Board:	Title	Term Expiration
Randall R. Newman	President	April 2015
Stephen C. Raymonds	Trustee	April 2016
Bonnie Lemmer	Trustee	April 2016
Jeremy Walz	Trustee	April 2016
Katie Kress	Trustee	April 2017
Joseph Helm	Trustee	April 2017
Chris Smolik	Trustee	April 2017

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:

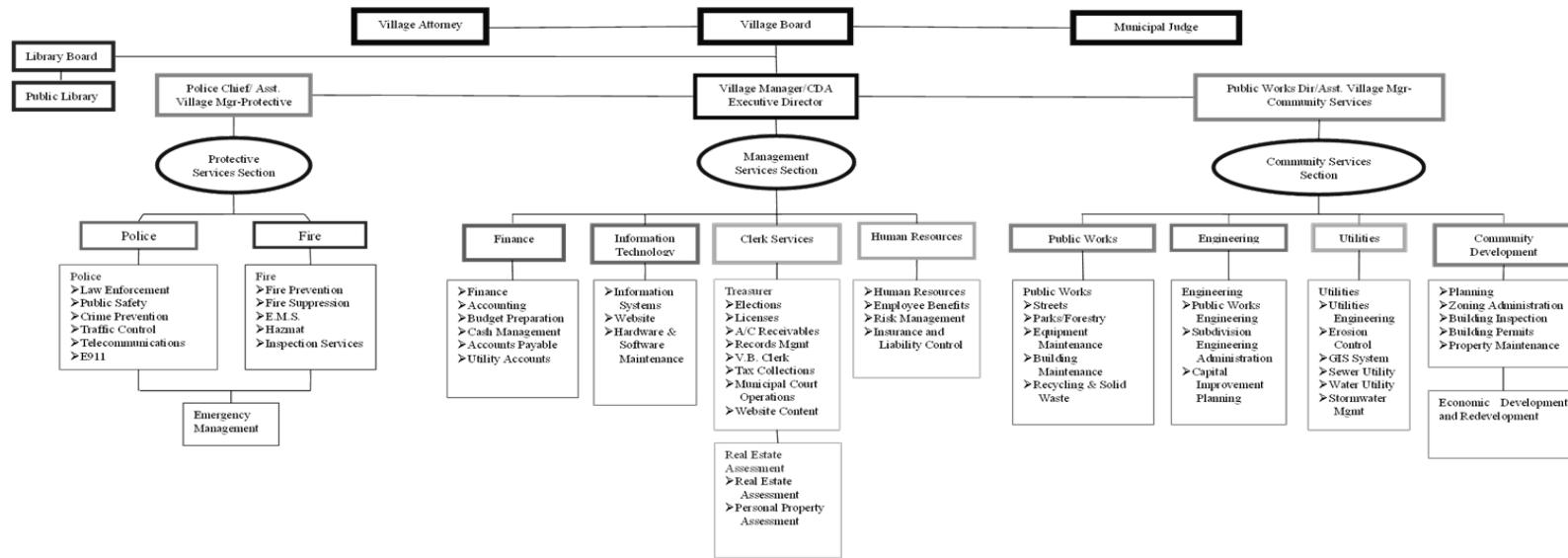
Quarles & Brady, Milwaukee, Wisconsin

Financial Advisors:

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

VILLAGE OF MENOMONEE FALLS

Functional Organization Chart



Chapter 2

BUDGET SUMMARIES

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PROPERTY TAX SUMMARY

HISTORICAL TAX LEVIES BY FUND:

2011 for 2012	2012 for 2013	2013 for 2014	Property taxes:	2014 for 2015	Change
\$ 16,337,544	\$ 16,611,093	\$ 16,878,312	General Operations	\$ 17,071,345	1.1%
2,397,891	2,336,230	2,341,779	Debt Service	2,374,220	1.4%
1,439,535	1,422,116	1,420,173	Library Operations	1,420,173	-
303,300	314,420	327,345	Library Building Maintenance	314,665	(3.9%)
931,250	931,250	931,250	Storm Water Utility	931,250	-
300,000	300,000	300,000	Interceptor Sewer	300,000	-
\$ 21,709,520	\$ 21,915,109	\$ 22,198,859	Total tax roll	\$ 22,411,653	1.0%

HISTORICAL TAX RATES BY FUND:

2011 for 2012	2012 for 2013	2013 for 2014	Property taxes:	2014 for 2015	Change
\$ 3.97	\$ 4.00	\$ 4.02	General Operations	\$ 4.02	-
0.54	0.53	0.52	Debt Service	0.52	-
0.33	0.32	0.31	Library Operations	0.31	-
0.07	0.07	0.07	Library Building Maintenance	0.07	-
0.21	0.21	0.21	Storm Water Utility	0.21	-
0.07	0.07	0.07	Interceptor Sewer	0.07	-
\$ 5.19	\$ 5.20	\$ 5.20	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 1.03%, plus 50% of a newly closed TID (0.33% for 2015). 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.

TAX RATE SUMMARY

ESTIMATED

	2011 for 2012	2012 for 2013	2013 for 2014	2014 for 2015
Assessed value	4,388,814,210	4,420,276,480	4,519,090,960	4,541,864,210
Tax rate	\$5.19	\$5.20	\$5.20	\$5.20

TAX RATE ALLOCATION

	2011 for 2012 BUDGET	2012 for 2013 BUDGET	2013 for 2014 BUDGET	2014 for 2015 BUDGET
Municipal Operations	\$3.97	\$4.00	\$4.02	\$4.02
Debt Service	\$0.54	\$0.53	\$0.52	\$0.52
Library Operations	\$0.33	\$0.32	\$0.31	\$0.31
Library Building Maintenance	\$0.07	\$0.07	\$0.07	\$0.07
Storm Water Utility	\$0.21	\$0.21	\$0.21	\$0.21
Interceptor Sewer	\$0.07	\$0.07	\$0.07	\$0.07
Property Tax Levy per \$1,000	\$5.19	\$5.20	\$5.20	\$5.20

PROPERTY VALUATION SUMMARY

SUMMARY OF HISTORICAL INFORMATION

EQUALIZED VALUATION	01/01/11 2011 for 2012 ACTUAL	01/01/12 2012 for 2013 ACTUAL	01/01/13 2013 for 2014 ACTUAL	01/01/14 2014 for 2015 ACTUAL
All valuation except TID Districts	4,229,466,300	4,114,780,000	4,007,211,200	4,261,594,700
TID #2 - Village Centre	32,282,600	20,665,000	28,086,300	<i>Closed</i>
TID #4 - Heritage Reserve	91,530,000	83,302,400	88,958,000	92,555,800
TID #5 - Westbrook Corp Park	70,922,300	72,706,800	78,204,400	77,033,800
TID #6 - Main Street	-	2,366,100	7,706,800	10,057,400
TID #7 - First Park	16,009,900	15,943,100	18,063,700	20,467,800
TID #8 - Richfield Way	1,387,400	-	2,287,200	13,282,700
TID #9	-	2,749,400	-	-
TID #10	-	-	10,553,800	14,500,900
TID #11	-	2,979,100	3,942,200	4,381,700
Total Equalized Valuation	4,441,598,500	4,315,491,900	4,245,013,600	4,493,874,800

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
2014	2015	4,493,874,800	4,541,864,210	5.20	\$ -	0.0%
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%

NOTE: 2014 FOR 2015 VALUES AND TAX RATE ARE ESTIMATED.

GENERAL OPERATING BUDGET SUMMARY

	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ESTIMATE	2015 BUDGET	% Change
REVENUES:						
Property taxes	16,337,544	16,611,093	16,878,312	16,878,312	17,071,345	1%
Water Utility payment in lieu of tax	1,292,036	1,393,941	1,290,000	1,450,000	1,500,000	16%
Other taxes	295,827	324,633	310,500	375,500	360,500	16%
Intergovernmental	2,592,315	2,588,399	2,635,055	2,635,055	2,778,023	5%
Licenses and permits	720,088	729,228	701,200	851,200	788,300	12%
Fines and penalties	632,986	727,205	623,500	623,500	647,500	4%
Public charges for services	894,240	945,113	903,600	903,600	1,092,025	21%
Interest income	241,919	228,094	161,576	41,576	47,550	(71%)
Miscellaneous	565,640	603,454	556,712	556,712	595,651	7%
Total operating revenues	23,572,595	24,151,160	24,060,455	24,315,455	24,880,894	3%
EXPENDITURES:						
General Government	3,537,041	3,486,972	3,830,018	3,830,018	4,017,430	5%
Public Safety	13,403,309	13,451,302	13,774,622	13,689,622	14,297,089	4%
Public Works	3,632,880	3,890,947	4,003,300	4,109,800	3,829,170	(4%)
Culture & Recreation	752,556	850,140	918,975	918,975	895,175	(3%)
Conservation and Development	823,597	755,852	1,113,145	1,008,145	1,143,930	3%
Total operating expenditures	22,149,383	22,435,213	23,640,060	23,556,560	24,182,794	2%
Excess (deficit) of revenues over (under) expenditures	1,423,212	1,715,947	420,395	758,895	698,100	
OTHER FINANCING SOURCES AND USES:						
Transfers from other funds	545,166	312,529	30,142	-	-	(100%)
Transfer (to) other funds	(1,949,564)	(1,763,476)	(715,537)	(648,800)	(698,100)	(2%)
Total other financing sources (uses)	(1,404,398)	(1,450,947)	(685,395)	(648,800)	(698,100)	2%
Excess (deficit) of revenues and other sources over (under) and other uses	18,814	265,000	(265,000)	110,095	-	
Fund Balance, beginning of year	9,246,770	9,265,584	9,530,584	9,530,584	9,640,679	1%
Fund Balance, end of year	9,265,584	9,530,584	9,265,584	9,640,679	9,640,679	4%

GENERAL FUND BALANCE & WORKING CAPITAL

DEFINITIONS:

Fund Balance

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

Nonspendable

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

Restricted

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

Committed

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

Assigned

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

Unassigned

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

Working Capital

Alternative wording for unassigned fund balance.

Number of Months of Working Capital

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

	2012 Actual	2013 Actual	2014 Estimate	2015 Budget
Fund Balance				
Nonspendable	2,498,367	2,189,844	2,300,000	2,300,000
Restricted	91,526	-	-	-
Committed	-	-	-	-
Unassigned	6,675,691	7,340,740	6,965,584	7,340,679
	9,265,584	9,530,584	9,265,584	9,640,679

Expenditures	\$ 24,098,947	\$ 24,198,689	\$ 24,205,360	\$ 23,484,694
Amount needed per month	2,008,246	2,016,557	2,017,113	1,957,058

Unassigned fund balance	\$ 6,675,691	\$ 7,340,740	\$ 6,965,584	\$ 7,340,679
Divided by monthly needs	2,008,246	2,016,557	2,017,113	1,957,058
Months of working capital	3.3	3.6	3.5	3.8

LONG TERM DEBT SUMMARY

The Village of Menomonee Falls borrows funds for various purposes, and for various durations. The factors considered in structuring debt are project cost, useful life and funding source. Emphasis is put on stabilizing the tax rate or the user charge over the life of the bond.

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.

Debt Limit Calculations

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

	01/01/13 ACTUAL	01/01/14 ACTUAL
Full Equalized Value	4,245,013,600	4,493,874,800
x Statutory limit %	5.00%	5.00%
Calculated debt limit	<u>\$212,250,680</u>	<u>\$224,693,740</u>
Less total general obligation debt	98,640,000	86,680,000
Remaining allowable debt under State Statute limitation	<u>113,610,680</u>	<u>138,013,740</u>
Conservative amount - 60% of allowable limit	127,350,408	134,816,244
Remaining allowable debt capacity using conservative limit	<u>28,710,408</u>	<u>48,136,244</u>

Long-Term Debt Obligations by Funding Source

General Obligation Debt	12/31/11 ACTUAL	12/31/12 ACTUAL	12/31/13 ACTUAL	12/31/14 ESTIMATE
Tax levy supported debt	19,246,871	19,236,576	18,254,782	17,940,488
Special Assessment debt	1,775,749	1,361,884	959,768	705,152
Tipping fee supported debt	17,084,750	15,125,000	13,600,000	14,150,000
TID supported G.O.	45,850,000	54,285,000	59,840,000	47,640,000
Utility supported G.O.	2,497,630	3,351,540	5,985,450	6,244,360
Total general obligation debt	86,455,000	93,360,000	98,640,000	86,680,000

Other Village Debt:				
TID Bond Anticipation Notes	1,280,000	1,280,000	-	-
Revenue Bonds and BANS	4,085,000	2,735,000	-	-
Clean Water Fund Loans - Utility	2,242,935	2,000,612	1,751,118	1,589,054
Total All Outstanding Debt	94,062,935	99,375,612	100,391,118	88,269,054

OUTSTANDING DEBT INFORMATION

Projected 12/31/14	Average Coupon Rate	Issue Amount	Final Maturity	First Callable	Issue Title	Purpose
<u>General Obligation Debt</u>						
600,000	3.89%	3,780,000	2015	06/01/13	2005 G.O. Notes	To finance 2005 Capital Budget
775,000	4.21%	2,660,000	2016	06/01/15	2006 G.O. Notes	To finance 2006 Capital Budget
875,000	4.32%	1,750,000	2017	06/01/15	2007 G.O. Notes	To finance 2007 Capital Budget
2,100,000	4.10%	3,800,000	2018	06/01/16	2008 G.O. Notes	To finance 2008 Capital Budget
2,150,000	3.52%	3,320,000	2019	05/01/17	2009 G.O. Notes	To finance 2009 Capital Budget
2,950,000	3.04%	3,955,000	2020	06/01/18	2010 G.O. Notes	To finance 2010 Capital Budget
7,625,000	3.05%	11,800,000	2019	No Call	2010 G.O. Notes	To finance TID #8 - remediation/construction
5,625,000	3.63%	6,830,000	2021	06/01/19	2011 G.O. Notes	To finance 2011 Capital Budget
700,000	2.03%	1,800,000	2019	No Call	2011 G.O. Notes	To finance TID 8 expenditures
4,085,000	2.80%	4,610,000	2022	06/01/20	GO Promissory Notes	2012 capital budget
5,150,000	3.42%	6,400,000	2021	No Call	GO Refunding Bonds (2012A)	Current refunding of 2002B bonds
7,000,000	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
2,265,000	2.99%	2,370,000	2023	06/01/21	GO Promissory Notes	2013 Capital Budget (WU, STM)
1,755,000	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)
3,825,000	1.96%	3,825,000	2018	No Call	TID #5 GO Refunding Bonds	Refinance #87
4,920,000	2.91%	4,920,000	2024	06/01/22	GO Promissory Notes	2014 Capital Budget (Levy, WU, 605)
8,450,000	4.00%	8,450,000	2030	05/01/24	TID #6 GO Refunding Notes	Refinance portion of #107 (Hotel Debt)
86,680,000						
<u>Utility Revenue Bonds</u>						
128,304	3.21%	886,867	2016	No Call	1996 Clean Water Fund Loan	For sewerage treatment plant capacity in Brookfield
82,236	2.97%	217,231	2020	No Call	2001 Sewer Clean Water Fund	Finance Northwest Interceptor - Brookfield
1,378,514	2.55%	1,877,778	2027	No Call	1995 Clean Water Fund Loan	For sewerage treatment plant capacity in Sussex
1,589,054						
<u>\$ 88,269,054</u>						

PRINCIPAL MATURITIES OF LONG-TERM DEBT
(ALL FUNDS)

Year	General Fund	Special Assessments Fund	Municipal Facilities & Equipmt	TID #5	TID #6	TID #8	TID #9	TID #10	TID #11	Water Utility	Sewer Utility	Storm Water Utility	Total
2015	1,950,800	180,616	1,675,000	1,025,000	-	1,575,000	-	10,025,000	-	645,000	237,737	442,494	17,756,647
2016	1,954,800	151,616	1,700,000	1,100,000	2,180,000	8,775,000	-	4,100,000	525,000	555,000	242,451	477,494	21,761,361
2017	1,906,300	126,610	1,725,000	1,375,000	75,000	1,650,000	-	-	-	580,000	180,047	476,000	8,093,957
2018	1,832,300	110,610	1,800,000	1,475,000	175,000	1,730,000	50,000	-	-	585,000	182,880	506,000	8,446,790
2019	1,517,300	56,700	1,825,000	1,100,000	175,000	1,830,000	50,000	-	-	590,000	139,696	561,000	7,844,696
2020	1,346,000	44,000	1,850,000	100,000	300,000	30,000	50,000	-	-	605,000	137,677	340,000	4,802,677
2021	1,135,000	25,000	1,975,000	150,000	425,000	35,000	50,000	-	-	520,000	120,571	280,000	4,715,571
2022	750,000	10,000	1,200,000	150,000	600,000	35,000	50,000	-	-	425,000	108,260	145,000	3,473,260
2023	800,000	-	200,000	-	650,000	-	-	-	-	900,000	111,018	720,000	3,381,018
2024	800,000	-	200,000	-	775,000	-	-	-	-	495,000	113,845	-	2,383,845
2025	-	-	-	-	800,000	-	-	-	-	-	116,745	-	916,745
2026	-	-	-	-	825,000	-	-	-	-	-	119,719	-	944,719
2027	-	-	-	-	850,000	-	-	-	-	-	122,768	-	972,768
2028	-	-	-	-	875,000	-	-	-	-	-	-	-	875,000
2029	-	-	-	-	925,000	-	-	-	-	-	-	-	925,000
2030	-	-	-	-	975,000	-	-	-	-	-	-	-	975,000
Total	13,992,500	705,152	14,150,000	6,475,000	10,605,000	15,660,000	250,000	14,125,000	525,000	5,900,000	1,933,414	3,947,988	88,269,054
Primary Revenue Source	General Property Taxes	Special Assessments	Landfill Tipping Fees	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	

INTEREST PAYMENTS DUE ON LONG-TERM DEBT
(ALL FUNDS)

Year	General Fund	Special Assessments Fund	Municipal Facilities & Equipmt	TID #5	TID #6	TID #8	TID #9	TID #10	TID #11	Water Utility	Sewer Utility	Storm Water Utility	Total
2015	455,940	22,311	435,667	131,375	327,447	347,844	6,813	382,750	10,500	157,392	49,981	111,125	2,439,145
2016	357,606	15,874	380,000	111,563	326,525	308,219	6,813	82,000	10,500	133,121	42,654	98,185	1,873,060
2017	288,981	10,541	345,750	88,063	285,938	181,456	6,813	-	-	121,194	36,259	84,700	1,449,695
2018	227,069	6,268	302,250	59,938	283,406	128,744	6,250	-	-	108,826	30,930	71,110	1,224,791
2019	173,816	3,405	240,500	39,563	279,250	71,131	5,125	-	-	94,929	26,361	55,307	989,387
2020	128,557	1,807	170,000	10,688	272,938	2,594	3,813	-	-	79,283	22,653	41,374	733,707
2021	88,944	706	96,500	6,938	262,969	1,619	2,313	-	-	63,100	19,222	31,375	573,686
2022	59,469	156	35,000	2,344	248,125	547	781	-	-	48,678	16,256	24,150	435,506
2023	36,000	-	9,000	-	228,563	-	-	-	-	28,450	13,463	10,800	326,276
2024	12,000	-	3,000	-	205,406	-	-	-	-	7,425	10,599	-	238,430
2025	-	-	-	-	178,813	-	-	-	-	-	7,663	-	186,476
2026	-	-	-	-	150,375	-	-	-	-	-	4,652	-	155,027
2027	-	-	-	-	120,000	-	-	-	-	-	1,563	-	121,563
2028	-	-	-	-	87,656	-	-	-	-	-	-	-	87,656
2029	-	-	-	-	53,906	-	-	-	-	-	-	-	53,906
2030	-	-	-	-	18,281	-	-	-	-	-	-	-	18,281
Total	1,828,382	61,068	2,017,667	450,472	3,329,598	1,042,154	38,721	464,750	21,000	842,398	282,256	528,126	10,906,592
Primary Revenue Source	General Property Taxes	Special Assessments	Landfill Tipping Fees	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	

PRINCIPAL & INTEREST DUE ON LONG-TERM DEBT
(ALL FUNDS)

Year	General Fund	Special Assessments Fund	Municipal Facilities Fund	TID #5	TID #6	TID #8	TID #9	TID #10	TID #11	Water Utility	Sewer Utility	Storm Water Utility	Total
2015	2,406,740	202,927	2,110,667	1,156,375	327,447	1,922,844	6,813	10,407,750	10,500	802,392	287,718	553,619	20,195,792
2016	2,312,406	167,490	2,080,000	1,211,563	2,506,525	9,083,219	6,813	4,182,000	535,500	688,121	285,105	575,679	23,634,421
2017	2,195,281	137,151	2,070,750	1,463,063	360,938	1,831,456	6,813	-	-	701,194	216,306	560,700	9,543,652
2018	2,059,369	116,878	2,102,250	1,534,938	458,406	1,858,744	56,250	-	-	693,826	213,810	577,110	9,671,581
2019	1,691,116	60,105	2,065,500	1,139,563	454,250	1,901,131	55,125	-	-	684,929	166,057	616,307	8,834,083
2020	1,474,557	45,807	2,020,000	110,688	572,938	32,594	53,813	-	-	684,283	160,330	381,374	5,536,384
2021	1,223,944	25,706	2,071,500	156,938	687,969	36,619	52,313	-	-	583,100	139,793	311,375	5,289,257
2022	809,469	10,156	1,235,000	152,344	848,125	35,547	50,781	-	-	473,678	124,516	169,150	3,908,766
2023	836,000	-	209,000	-	878,563	-	-	-	-	928,450	124,481	730,800	3,707,294
2024	812,000	-	203,000	-	980,406	-	-	-	-	502,425	124,444	-	2,622,275
2025	-	-	-	-	978,813	-	-	-	-	-	124,408	-	1,103,221
2026	-	-	-	-	975,375	-	-	-	-	-	124,371	-	1,099,746
2027	-	-	-	-	970,000	-	-	-	-	-	124,331	-	1,094,331
2028	-	-	-	-	962,656	-	-	-	-	-	-	-	962,656
2029	-	-	-	-	978,906	-	-	-	-	-	-	-	978,906
2030	-	-	-	-	993,281	-	-	-	-	-	-	-	993,281
Total	15,820,882	766,220	16,167,667	6,925,472	13,934,598	16,702,154	288,721	14,589,750	546,000	6,742,398	2,215,670	4,476,114	99,175,646
Primary Revenue Source	General Property Taxes	Special Assessments	Landfill Tipping Fees	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	

Chapter 3

GENERAL FUND REVENUES

General Fund Revenues Summary

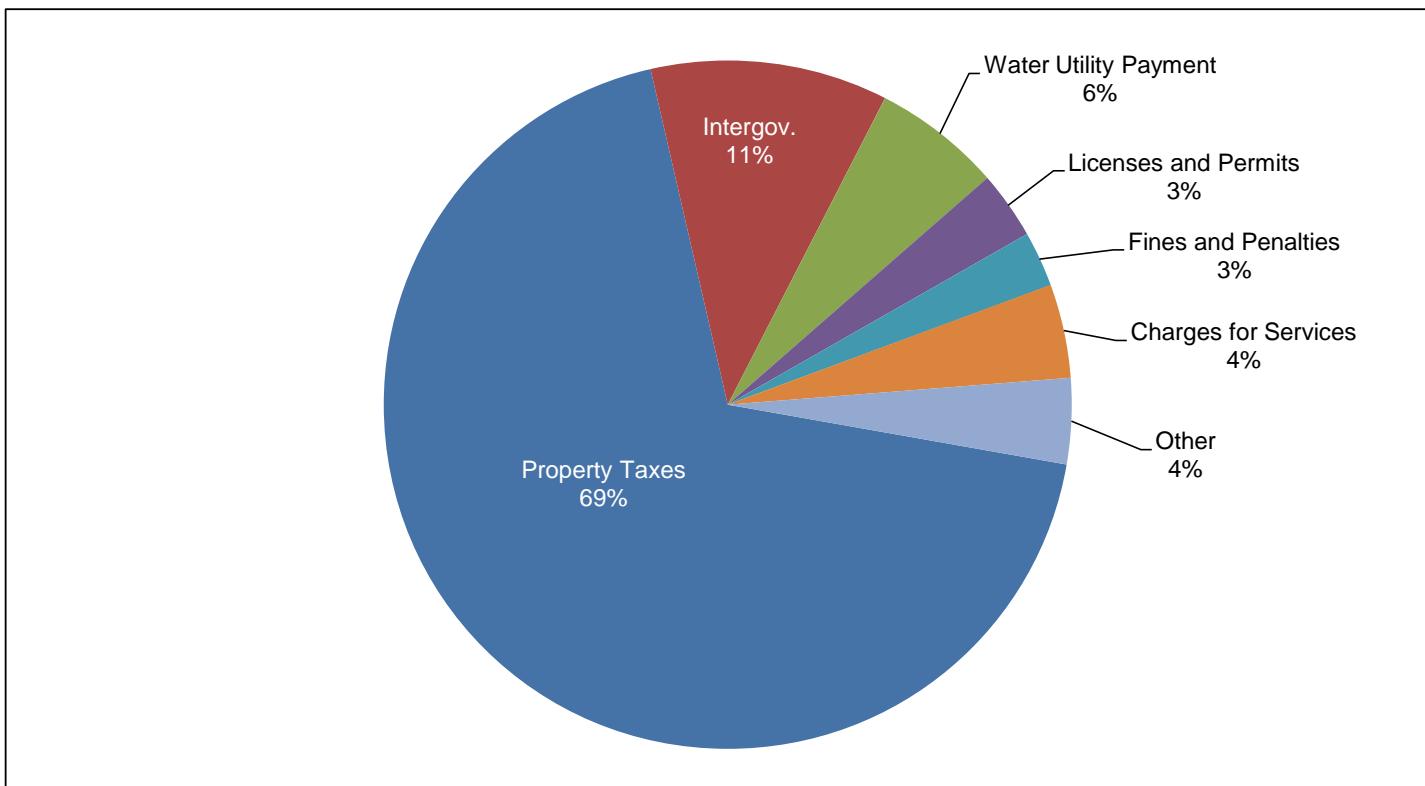
Page 3.1

Other General Fund Revenues

Page 3.2

GENERAL FUND REVENUES SUMMARY

2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ESTIMATE	REVENUES	2015 BUDGET	% Change
OPERATING REVENUES:						
16,337,544	16,611,093	16,878,312	16,878,312	Property taxes	17,071,345	1%
1,292,036	1,393,941	1,290,000	1,450,000	Water Utility payment in lieu of tax	1,500,000	16%
295,827	324,633	310,500	375,500	Other taxes	360,500	16%
2,592,315	2,588,399	2,635,055	2,635,055	Intergovernmental	2,778,023	5%
720,088	729,228	701,200	851,200	Licenses and permits	788,300	12%
632,986	727,205	623,500	623,500	Fines and penalties	647,500	4%
894,240	945,113	903,600	903,600	Public charges for services	1,092,025	21%
241,919	228,094	161,576	41,576	Interest Income	47,550	(71%)
565,640	603,454	556,712	556,712	Miscellaneous	595,651	7%
23,572,595	24,151,160	24,060,455	24,315,455	Sub-total revenues	24,880,894	3%
OTHER FINANCING SOURCES:						
545,166	312,529	30,142	-	Transfers from other funds	-	(100%)
24,117,761	24,463,689	24,090,597	24,315,455	Total revenues	24,880,894	3%



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.

Starting in 2014, the General Fund will charge (investment rate + 1%) interest on advances to other funds.

Previous to this, a flat 6% rate was charged.

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.

Chapter 4

GENERAL FUND EXPENDITURES

Expenditure Initiatives & Guidelines	Page 4.1
Personnel FTE Summary	Page 4.2
Comparative Expenditure Budgets	Page 4.3
General Fund Expenditures by Function and Classification	Page 4.4

Summary and Details of Expenditures:

General Government Function Summary:	Page 4.5
<u>Administration:</u>	
Village Board, Village Manager, Court and Village Attorney	
<u>Supportive Services</u>	
Clerk Services, Human Resources, Assessing, Building Maintenance, Insurance, Financial Services, and Information Technology	
Public Safety Function Summary:	Page 4.17
Emergency Dispatch, Police, Fire, Fire Protection, Weed Control, Emergency Government, and Protective Services Commission	
Public Works Function Summary:	Page 4.25
Street Maintenance, Equipment Maintenance, and Municipal Garages	
Culture, Recreation and Education:	Page 4.29
Community Life, Old Falls Village, Parks	
Conservation and Development Function Summary:	Page 4.34
Community Development, Engineering, Zoning & Inspections, Planning	
Other Financing Uses Summary:	Page 4.39
Transfers to Other Funds	

EXPENDITURE INITIATIVES & 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 (2014 for 2015) before TIDs was more than \$5 per \$1,000 equalized value, we qualify for an ERP payment in 2015.

GOVERNOR'S LEVY LIMIT

For 2015, 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, 1.03%.

Plus 50% of the TID #2 (closed in 2014) increment, which came to 0.33%

Adjustments are allowed for increases in debt service.

SUMMARY OF AUTHORIZED POSITIONS

(FULL TIME EQUIVALENTS)

2012 Budget	2013 Budget	2014 Budget	AUTHORIZED POSITIONS	2015 Part-time	2015 Full-time	2015 Budget	Change
			General Government:				
1.0	1.0	1.0	Village Manager		1.0	1.0	-
5.5	5.5	6.5	Clerk Services	2.5	4.0	6.5	-
1.0	1.0	1.3	Human Resources	0.3	1.0	1.3	-
7.1	3.9	3.8	Municipal Building Maintenance	0.6	2.0	2.6	(1.2)
2.0	2.0	2.0	Court		2.0	2.0	-
2.9	3.0	4.0	Village Attorney	1.0	3.0	4.0	-
5.0	4.0	4.0	Financial Services		5.0	5.0	1.0
4.0	4.0	4.0	IT		4.0	4.0	-
28.5	24.4	26.6	Subtotal - General Government	4.4	22.0	26.4	(0.2)
			Public Safety:				
12.0	12.0	12.0	Emergency Dispatch	0.5	11.0	11.5	(0.5)
72.5	72.5	71.5	Police	6.3	65.0	71.3	(0.2)
27.0	29.7	31.1	Fire	22.2	16.0	38.2	7.1
111.5	114.2	114.6	Subtotal - Public Safety	29.0	92.0	121.0	6.4
			Public Works:				
20.4	15.7	15.7	Streets Maintenance	0.7	15.0	15.7	-
4.3	4.0	4.0	Equipment Maintenance		4.0	4.0	-
24.7	19.7	19.7	Subtotal - Public Works	0.7	19.0	19.7	-
			Culture and Recreation				
6.4	5.4	5.4	Parks Operations	1.4	4.0	5.4	-
			Development:				
8.6	7.6	7.1	Engineering	0.6	7.0	7.6	0.5
3.2	3.2	3.5	Zoning and Building Inspections	0.5	3.0	3.5	-
3.1	3.1	3.0	Planning		4.0	4.0	1.0
14.9	13.9	13.6	Subtotal - Development	1.1	14.0	15.1	1.5
186.0	177.6	179.9	Total General Fund positions	36.6	151.0	187.6	7.7
20.9	20.1	20.1	Library	9.1	11.0	20.1	-
16.0	13.8	15.2	Water Utility *	0.9	14.0	14.9	(0.3)
4.5	4.2	4.4	Sewer Utility *	0.4	4.0	4.4	-
1.0	1.0	1.0	Storm Utility		1.0	1.0	-
228.4	216.7	220.6	Grand total authorized positions	47.0	181.0	228.0	7.4

Note: Positions paid with a stipend (such as trustees and election workers) are not included above.

Note: 2012 through 2014 figures have been restated to include additional part-time positions.

* Employees with duties split between the Water and Sewer utilities are counted in the Water Utility.

GENERAL FUND

COMPARATIVE EXPENDITURE BUDGETS

Department	2015	2014	Amount Change	Percent Change
Village Board	45,880	45,900	(20)	-
Village Manager	78,318	75,570	2,748	4%
Clerk Services	609,125	692,099	(82,974)	(12%)
Human Resources	104,200	98,475	5,725	6%
Assessment of Property	184,300	184,300	-	-
Building Maintenance	490,175	540,925	(50,750)	(9%)
Insurances	94,300	85,500	8,800	10%
Judicial	223,175	202,075	21,100	10%
Village Attorney	401,765	388,015	13,750	4%
Financial Services	393,275	326,675	66,600	20%
CIS	1,392,917	1,190,484	202,433	17%
Total General Government	4,017,430	3,830,018	187,412	5%
Dispatch	902,100	932,000	(29,900)	(3%)
Police	8,141,575	8,110,173	31,402	-
Fire	3,523,725	3,002,850	520,875	17%
Fire Protection	1,663,371	1,660,764	2,607	-
Pest & Weed	35,050	38,265	(3,215)	(8%)
Emergency Government	5,698	5,000	698	14%
Other Protection	25,570	25,570	-	-
Total Public Safety	14,297,089	13,774,622	522,467	4%
Street Maintenance	3,281,820	3,465,825	(184,005)	(5%)
Equipment Maintenance	452,750	445,875	6,875	2%
Garages	94,600	91,600	3,000	3%
Total Public Works	3,829,170	4,003,300	(174,130)	(4%)
Community Quality of Life	91,850	91,850	-	-
Old Falls Village	28,900	28,900	-	-
Park Operations	753,825	777,625	(23,800)	(3%)
Park Projects	20,600	20,600	-	-
Total Culture & Recreation	895,175	918,975	(23,800)	(3%)
CDA	51,200	142,490	(91,290)	(64%)
Engineering	269,222	221,022	48,200	22%
Zoning & Inspection	501,305	451,030	50,275	11%
Planning	322,203	298,603	23,600	8%
Total Development	1,143,930	1,113,145	30,785	3%
Total before Other Uses of Funds	24,182,794	23,640,060	542,734	2%
Transfer to other funds	698,100	715,537	(17,437)	(2%)
Total Expenses	24,880,894	24,355,597	525,297	2%

GENERAL FUND EXPENDITURES BY FUNCTION

2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ESTIMATE	EXPENDITURES	2015 BUDGET	% Change
3,537,041	3,486,972	3,830,018	3,830,018	General Government	4,017,430	5%
13,403,309	13,451,302	13,774,622	13,689,622	Public Safety	14,297,089	4%
3,632,880	3,890,947	4,003,300	4,109,800	Public Works	3,829,170	(4%)
752,556	850,140	918,975	918,975	Culture & Recreation	895,175	(3%)
823,597	755,852	1,113,145	1,008,145	Conservation and Development	1,143,930	3%
22,149,383	22,435,213	23,640,060	23,556,560	Total operating expenditures	24,182,794	2%
1,949,564	1,763,476	715,537	648,800	Transfers Out	698,100	(2%)
24,098,947	24,198,689	24,355,597	24,205,360	Total Expenditures	24,880,894	2%

GENERAL FUND EXPENDITURES BY CLASSIFICATION

2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ESTIMATE	EXPENDITURES	2015 BUDGET	% Change
14,837,055	14,503,275	15,320,355	15,235,355	Personnel	15,949,268	4%
5,404,218	5,867,793	6,108,065	6,010,565	Other Operating	5,729,512	(6%)
1,324,411	1,524,693	1,539,207	1,579,207	Contractual Services	1,588,767	3%
583,699	539,452	672,433	731,433	Capital Outlay	915,247	36%
22,149,383	22,435,213	23,640,060	23,556,560	Total operating expenditures	24,182,794	2%
1,949,564	1,763,476	715,537	648,800	Transfers Out	698,100	(2%)
24,098,947	24,198,689	24,355,597	24,205,360	Total Expenditures	24,880,894	2%

PERCENTAGE OF OPERATING EXPENDITURES BY CLASSIFICATION

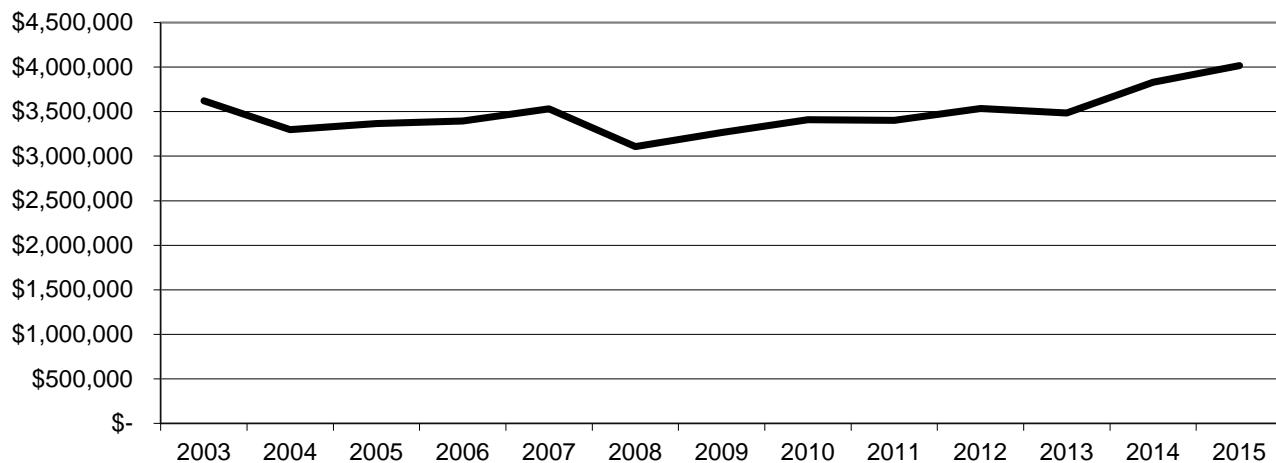
2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ESTIMATE	EXPENDITURES	2015 BUDGET
67%	65%	65%	65%	Personnel	66%
24%	26%	26%	26%	Other Operating	24%
6%	7%	7%	7%	Contractual Services	7%
3%	2%	3%	3%	Capital Outlay	4%

[GENERAL GOVERNMENT FUNCTION SUMMARY]

Oversight, Administration & Fiscal Responsibility

2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ESTIMATE	EXPENDITURES	2015 BUDGET	% Change
45,642	46,324	45,900	45,900	Village Board	45,880	-
59,158	73,042	75,570	75,570	Village Manager	78,318	4%
712,642	613,384	692,099	692,099	Clerk Services	609,125	(12%)
86,932	92,580	98,475	98,475	Human Resources	104,200	6%
286,854	261,629	184,300	184,300	Assessing	184,300	-
467,748	441,892	540,925	540,925	Municipal Building Maintenance	490,175	(9%)
121,031	84,543	85,500	85,500	Insurances	94,300	10%
173,792	175,303	202,075	202,075	Municipal Court	223,175	10%
348,599	414,991	388,015	388,015	Village Attorney	401,765	4%
278,254	293,958	326,675	326,675	Financial Services	393,275	20%
956,389	989,326	1,190,484	1,190,484	Information Technology	1,392,917	17%
3,537,041	3,486,972	3,830,018	3,830,018	Total Expenditures	4,017,430	5%
16%	16%	16%	16%	% of total operating expenditures	17%	

General Government Total Expenditures Trend



100 (VILLAGE BOARD)

2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ESTIMATE	EXPENDITURES	2015 BUDGET	% Change
43,865	43,166	43,700	43,700	Personnel	43,680	-
1,777	3,158	2,200	2,200	Other Operating	2,200	-
45,642	46,324	45,900	45,900	Total Expenditures	45,880	-

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)

2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ESTIMATE	EXPENDITURES	2015 BUDGET	% Change
121,503	138,959	125,050	125,050	Personnel*	130,250	4%
6,811	3,239	11,300	11,300	Other Operating	11,300	-
(69,156)	(69,156)	(60,780)	(60,780)	Charged to TIDs	(63,232)	4%
59,158	73,042	75,570	75,570	Total Expenditures	78,318	4%

* 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)

2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ESTIMATE	EXPENDITURES	2015 BUDGET	% Change
494,386	436,729	469,075	469,075	Personnel*	453,925	(3%)
152,965	118,985	161,224	161,224	Other Operating	91,900	(43%)
57,491	49,870	54,000	54,000	Contracted services	55,500	3%
7,800	7,800	7,800	7,800	Capital Outlay	7,800	-
712,642	613,384	692,099	692,099	Total Expenditures	609,125	(12%)

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

BUDGET HIGHLIGHTS:

Reduced costs in 2015 are due to the reduction in the number of elections compared to 2014.

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)

2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ESTIMATE	EXPENDITURES	2015 BUDGET	% Change
66,682	75,948	81,225	81,225	Personnel*	83,100	2%
11,250	16,632	17,250	17,250	Other Operating	21,100	22%
9,000	-	-	-	Contracted services	-	-
86,932	92,580	98,475	98,475	Total Expenditures	104,200	6%

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

BUDGET HIGHLIGHTS:

No significant changes from last year's budget.

RESPONSIBILITIES:

Develop, administer, and maintain a centralized system of personnel policies, procedures and practices.

Provide personnel recruiting, hiring, job descriptions, position evaluations and salary classifications.

Administer payroll and employee benefits.

Administer collective bargaining agreements including grievances/arbitrations, coordinate contract negotiations

Administer and/or coordinate Worker's Compensation, Employee Assistance Program and Safety Program.

Administer and coordinate Americans with Disabilities Act requirements.

Manage general liability and property insurances including claims handling, risk management and loss control programs.

130 (ASSESSMENT OF PROPERTY)

2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ESTIMATE	EXPENDITURES	2015 BUDGET	% Change
258	341	300	300	Other Operating	300	-
286,596	261,288	184,000	184,000	Contracted services	184,000	-
286,854	261,629	184,300	184,300	Total Expenditures	184,300	-

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
Total contractual services	184,000

RESPONSIBILITIES:

Provide all legally required assessments functions.

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

Prepare the annual assessment roll.

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

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

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

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

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

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

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

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

Maintain property data base through CAMA system.

150 (MUNICIPAL BUILDING MAINTENANCE)

2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ESTIMATE	EXPENDITURES	2015 BUDGET	% Change
178,461	171,358	199,275	199,275	Personnel*	140,425	(30%)
237,994	214,373	255,650	255,650	Other Operating	261,650	2%
51,293	56,161	86,000	86,000	Contracted services	88,100	2%
467,748	441,892	540,925	540,925	Total Expenditures	490,175	(9%)

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

BUDGET HIGHLIGHTS:

The decrease in personnel costs for 2015 is due to a reduction in part-time help.

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)

2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ESTIMATE	EXPENDITURES	2015 BUDGET	% Change
38,770	33,216	30,000	30,000	Personnel	30,000	-
82,261	51,327	55,500	55,500	Other Operating (Insurances)	64,300	16%
121,031	84,543	85,500	85,500	Total Expenditures	94,300	10%

BUDGET HIGHLIGHTS:

The increase in insurance expenses for 2015 is related to an updated allocation plan

RESPONSIBILITIES:

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

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

171 (MUNICIPAL COURT)

2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ESTIMATE	EXPENDITURES	2015 BUDGET	% Change
158,298	166,491	186,675	186,675	Personnel	207,775	11%
15,494	8,812	15,400	15,400	Other Operating	15,400	-
-	-	-	-	Contracted services	-	-
173,792	175,303	202,075	202,075	Total Expenditures	223,175	10%

BUDGET HIGHLIGHTS:

The increase in personnel in 2015 is due to increased benefit costs.

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)

2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ESTIMATE	EXPENDITURES	2015 BUDGET	% Change
218,404	260,685	280,475	280,475	Personnel*	294,225	5%
12,198	13,532	19,890	19,890	Other Operating	19,890	-
117,997	140,774	87,650	87,650	Contracted services	87,650	-
348,599	414,991	388,015	388,015	Total Expenditures	401,765	4%

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

BUDGET HIGHLIGHTS:

No significant changes from last year's budget.

RESPONSIBILITIES:

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

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

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

190 (FINANCIAL SERVICES)

2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ESTIMATE	EXPENDITURES	2015 BUDGET	% Change
193,747	200,548	251,175	251,175	Personnel*	298,675	19%
2,716	3,683	6,600	6,600	Other Operating	6,600	-
81,597	89,727	68,900	68,900	Contracted services	88,000	28%
194	-	-	-	Capital Outlay	-	-
278,254	293,958	326,675	326,675	Total Expenditures	393,275	20%

* 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.

The increased personnel costs in 2015 are due to adding one additional employee.

The increased contracted services in 2015 are due to the need for additional temporary help.

RESPONSIBILITIES:

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

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

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

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

Administer special assessments collection and reporting.

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

Coordinate the preparation of annual budgets.

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

Conduct internal audit of Village accounts and budgets.

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

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

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

Provide information and access to records to the public.

195 (INFORMATION TECHNOLOGY)

2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ESTIMATE	EXPENDITURES	2015 BUDGET	% Change
236,686	243,962	250,775	250,775	Personnel*	260,875	4%
251,890	259,554	323,084	323,084	Other Operating	417,500	29%
282,214	349,364	405,407	405,407	Contracted services	409,167	1%
185,599	136,446	211,218	211,218	Capital Outlay	305,375	45%
956,389	989,326	1,190,484	1,190,484	Total Expenditures	1,392,917	17%

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

BUDGET HIGHLIGHTS:

Increased costs in 2015 are related to the implementation of a new backup system.

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.

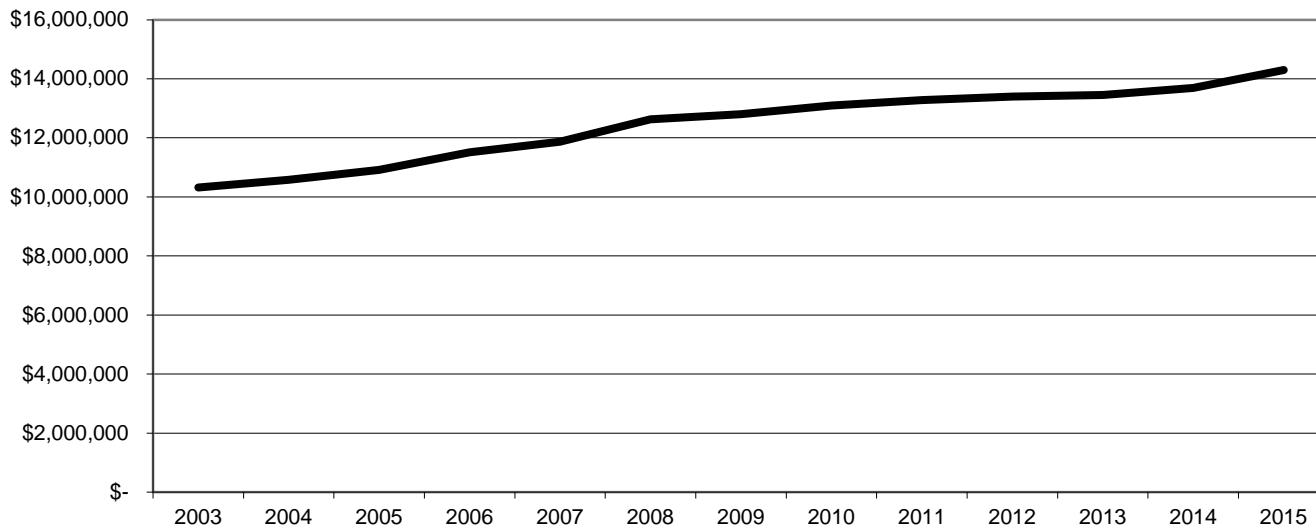
Provide a centralized information resource for the public for all Village services.

[PUBLIC SAFETY FUNCTION SUMMARY]

2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ESTIMATE	EXPENDITURES	2015 BUDGET	% Change
820,220	892,876	932,000	882,000	Emergency Dispatch (911)	902,100	(3%)
8,059,432	7,853,806	8,110,173	7,950,173	Police	8,141,575	-
2,803,926	2,975,570	3,002,850	3,127,850	Fire	3,523,725	17%
1,658,233	1,659,499	1,660,764	1,660,764	Public Fire Protection (Hydrant Rental)	1,663,371	-
33,918	34,469	38,265	38,265	Weed Control	35,050	(8%)
2,600	4,964	5,000	5,000	Emergency Government	5,698	14%
24,980	30,118	25,570	25,570	Protective Services Commission	25,570	-
13,403,309	13,451,302	13,774,622	13,689,622	Total Expenditures	14,297,089	4%
61%	60%	58%	58%	% 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.

Public Safety Total Expenditures Trend



196 (EMERGENCY DISPATCH 911)

2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ESTIMATE	EXPENDITURES	2015 BUDGET	% Change
809,286	884,879	921,500	871,500	Personnel	892,250	(3%)
10,399	7,972	9,900	9,900	Other Operating	9,250	(7%)
535	25	600	600	Capital Outlay	600	-
820,220	892,876	932,000	882,000	Total Expenditures	902,100	(3%)

BUDGET HIGHLIGHTS:

The decreased personnel costs in 2015 are due to a full-time employee becoming part-time.

200 (POLICE)

2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ESTIMATE	EXPENDITURES	2015 BUDGET	% Change
7,535,588	7,330,645	7,593,630	7,433,630	Personnel*	7,639,675	1%
307,991	320,402	299,800	299,800	Other Operating	297,400	(1%)
110,650	114,006	107,000	107,000	Contracted services	108,000	1%
105,203	88,753	109,743	109,743	Capital Outlay	96,500	(12%)
8,059,432	7,853,806	8,110,173	7,950,173	Total Expenditures	8,141,575	-

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

BUDGET HIGHLIGHTS:

There are no significant changes for the 2015 budget.

Savings in 2014 personnel costs are expected due to approximately 1.5 positions going unfilled.

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)

2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ESTIMATE	EXPENDITURES	2015 BUDGET	% Change
2,322,076	2,331,072	2,382,450	2,507,450	Personnel	2,852,125	20%
345,594	516,103	469,400	469,400	Other Operating	349,600	(26%)
53,272	45,283	62,000	62,000	Contracted services	72,000	16%
82,984	83,112	89,000	89,000	Capital Outlay	250,000	181%
2,803,926	2,975,570	3,002,850	3,127,850	Total Expenditures	3,523,725	17%

BUDGET HIGHLIGHTS:

The increased personnel costs in 2015 are related to the additional staff needed to operate the new fire station #5 as well as increased coverage at the new fire station #1.

The increased capital outlay in 2015 is the revolving loan payment made to the Municipal Facilities Fund for equipment purchases. A new plan is in place to help fund fire equipment.

RESPONSIBILITIES:

Fire Suppression:

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

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

Emergency Medical Services (EMS):

Perform emergency medical services for Menomonee Falls residents.

Initiate and maintain all records relative to emergency fire and medical service.

Maintain current state certification for all Emergency Medical Technicians.

Maintain "Teddies for Tots" as part of a program by the Telephone Pioneers of America; which distributes teddy bears to children involved in traumatic experiences.

Hazardous Materials Handling (Haz Mat):

Provide direct support to firefighting and EMS operations by furnishing communications, command 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

2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ESTIMATE	EXPENDITURES	2015 Budget	% Change
1,658,233	1,659,499	1,660,764	1,660,764	Public Fire Protection	1,663,371	-

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

2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ESTIMATE	EXPENDITURES	2015 Budget	% Change
31,571	28,595	33,265	33,265	Personnel	35,050	5%
2	242	-	-	Other Operating	-	-
2,345	5,632	5,000	5,000	Contracted services	-	(100%)
33,918	34,469	38,265	38,265	Total Expenditures	35,050	(8%)

BUDGET HIGHLIGHTS:

No significant changes for 2015.

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)

2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ESTIMATE	EXPENDITURES	2015 BUDGET	% Change
2,600	4,964	5,000	5,000	Other Operating	5,698	14%

BUDGET HIGHLIGHTS:

No significant changes for 2015.

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)

2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ESTIMATE	EXPENDITURES	2015 BUDGET	% Change
15,410	20,548	16,000	16,000	Other Operating	16,000	-
9,570	9,570	9,570	9,570	Contracted services	9,570	-
24,980	30,118	25,570	25,570	Total Expenditures	25,570	-

BUDGET HIGHLIGHTS:

No significant changes for 2015.

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.

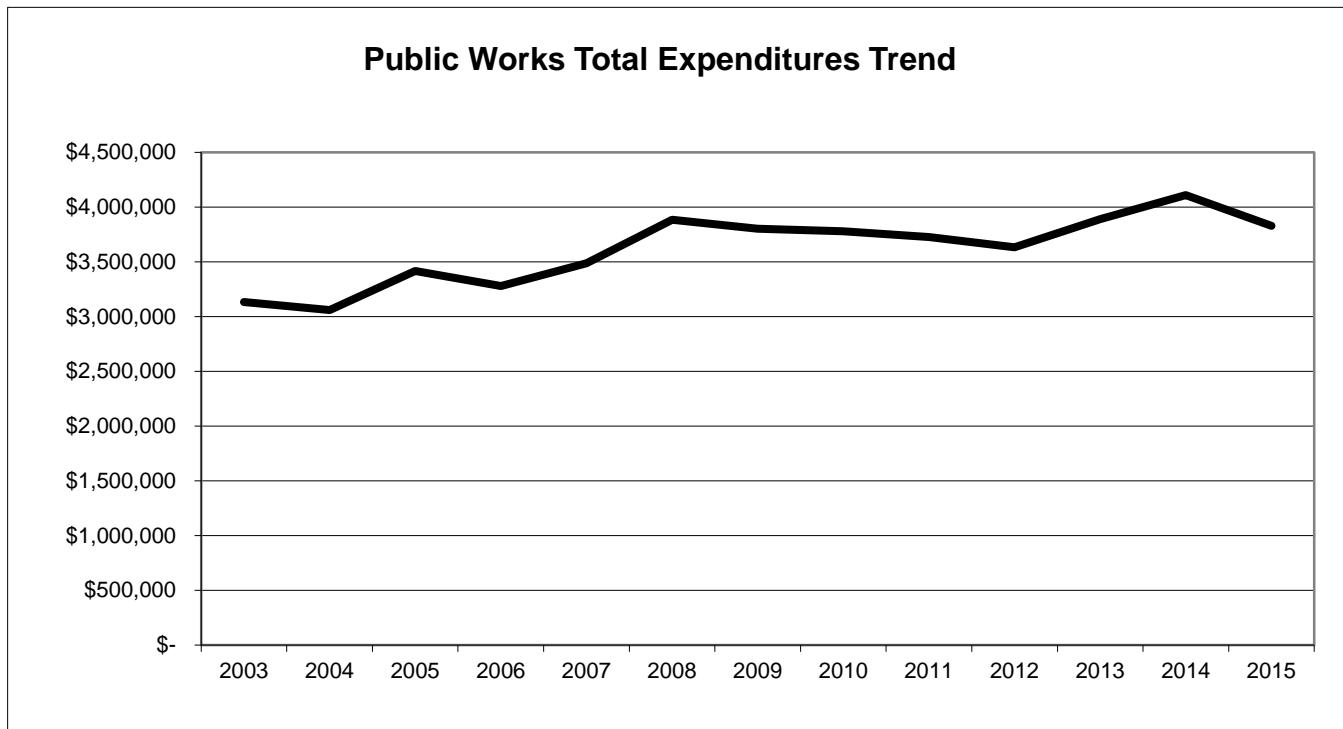
The Police and Fire Commission is organized under Wisconsin Statute 62.13, consisting of five (5) members appointed by the Village President.

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]

2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ESTIMATE	EXPENDITURES	2015 BUDGET	% Change
3,168,621	3,392,669	3,465,825	3,465,825	Street Maintenance	3,281,820	(5%)
389,603	407,019	445,875	544,875	Equipment Maintenance	452,750	2%
74,656	91,259	91,600	99,100	Municipal Garages	94,600	3%
3,632,880	3,890,947	4,003,300	4,109,800	Total Expenditures	3,829,170	(4%)
16%	17%	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)

2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ESTIMATE	EXPENDITURES	2015 BUDGET	% Change
1,537,344	1,257,512	1,299,925	1,299,925	Personnel*	1,315,750	1%
1,728,109	2,092,941	2,060,900	2,060,900	Other Operating	1,840,900	(11%)
5,250	68,600	125,000	125,000	Contracted services	125,000	-
194,655	217,339	250,500	250,500	Capital Outlay	253,500	1%
(296,737)	(243,723)	(270,500)	(270,500)	Transfer to Storm Water Ut.	(253,330)	(6%)
3,168,621	3,392,669	3,465,825	3,465,825	Total Expenditures	3,281,820	(5%)

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

BUDGET HIGHLIGHTS:

The personnel budget in 2015 is higher due to the expected hire of a new truck driver.

The salt budget was amended in 2013 and 2014 to cope with unexpectedly high salt needs. The salt budget was lowered to a more average level for 2015.

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)

2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ESTIMATE	EXPENDITURES	2015 BUDGET	% Change
208,204	225,617	241,975	241,975	Personnel*	245,850	2%
175,114	169,927	188,900	188,900	Other Operating	188,900	-
3,127	9,068	15,000	55,000	Contracted services	18,000	20%
3,158	2,407	-	59,000	Capital Outlay	-	-
389,603	407,019	445,875	544,875	Total Expenditures	452,750	2%

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

BUDGET HIGHLIGHTS:

No significant changes for 2015.

2014 repairs and capital outlay will be higher than expected due to costs associated with the replacement of vehicle repair lifts.

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)

2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ESTIMATE	EXPENDITURES	2015 BUDGET	% Change
74,656	91,259	91,600	99,100	Other Operating	94,600	3%

BUDGET HIGHLIGHTS:

No significant changes for 2015.

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.

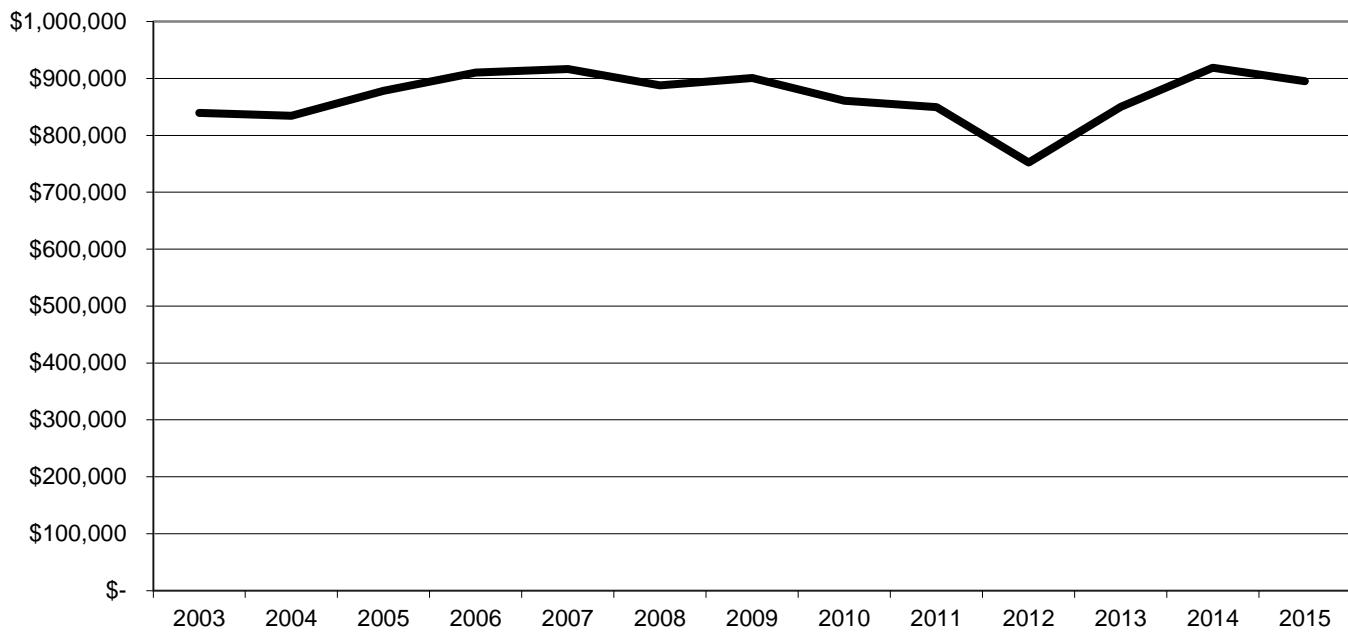
The Good Hope Garage includes the Equipment Maintenance Department and equipment, and salt storage facilities.

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]

2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ESTIMATE	EXPENDITURES	2015 BUDGET	% Change
87,928	81,338	91,850	91,850	Community Life	91,850	-
23,961	27,158	28,900	28,900	Old Falls Village	28,900	-
602,185	719,318	777,625	777,625	Park Operations	753,825	(3%)
38,482	22,326	20,600	20,600	Park Projects	20,600	-
752,556	850,140	918,975	918,975	Total Expenditures	895,175	(3%)
3%	4%	4%	4%	% of total operating expenditures	4%	

Culture and Recreation Total Expenditure Trend



180 (COMMUNITY LIFE)

2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ESTIMATE	EXPENDITURES	2015 BUDGET	% Change
87,928	81,338	91,850	91,850	Other Operating	91,850	-

BUDGET HIGHLIGHTS:

No significant changes for 2015.

582 (HISTORICAL SOCIETY AND MUSEUM)

2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ESTIMATE	EXPENDITURES	2015 BUDGET	% CHANGE
23,961	27,158	28,900	28,900	Other Operating	28,900	-

BUDGET HIGHLIGHTS:

No significant changes for 2015.

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)

2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ESTIMATE	EXPENDITURES	2015 BUDGET	% Change
431,421	495,043	543,575	543,575	Personnel	502,975	(7%)
116,568	114,739	139,050	139,050	Other Operating	145,850	5%
54,196	109,536	95,000	95,000	Contracted services	105,000	11%
602,185	719,318	777,625	777,625	Total Expenditures	753,825	(3%)

BUDGET HIGHLIGHTS:

The large decrease in personnel costs in 2015 is due to a vacant position that will not be replaced.

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)

2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ESTIMATE	EXPENDITURES	2015 BUDGET	% Change
38,482	22,326	20,600	20,600	Other Operating	20,600	-

BUDGET HIGHLIGHTS:

No significant changes for 2015.

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

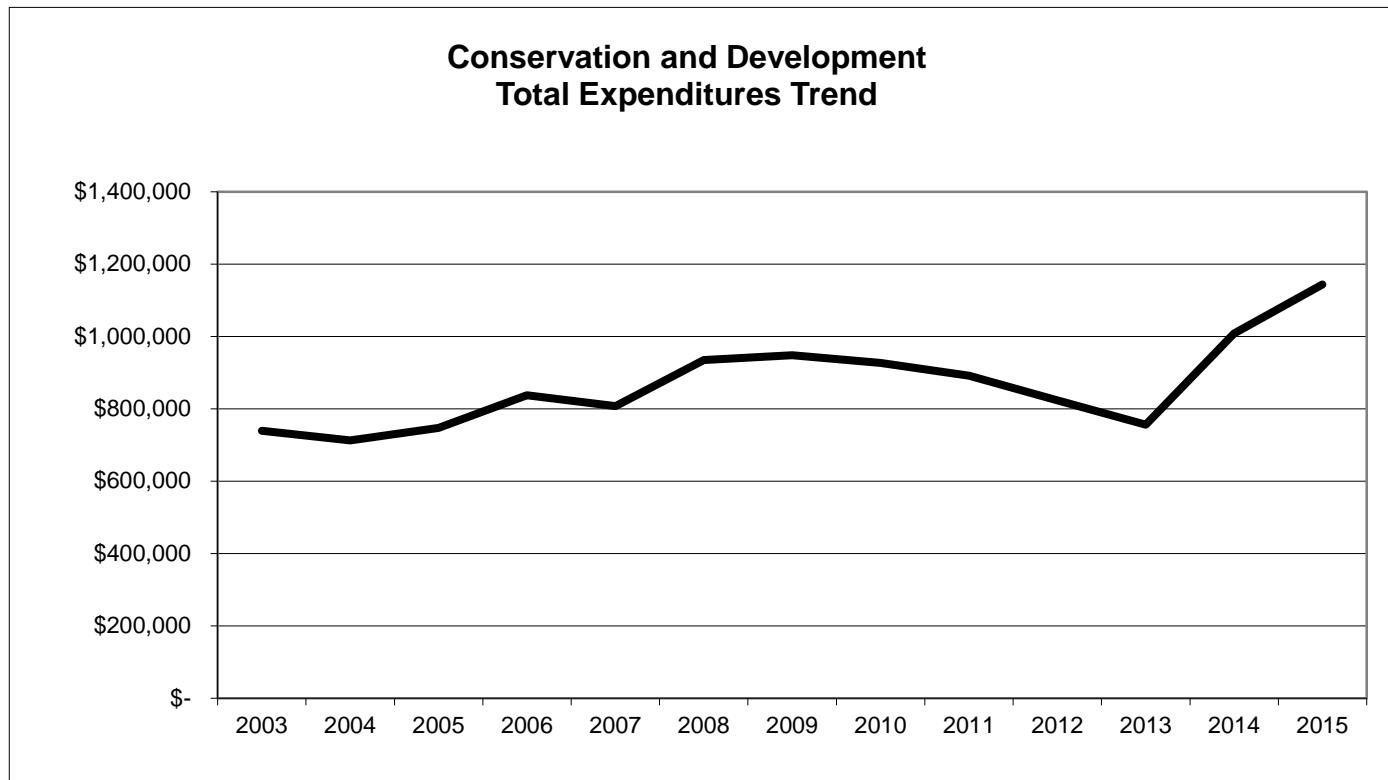
Improvements - Includes outlying or small areas:

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

[CONSERVATION AND DEVELOPMENT]

2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ESTIMATE	EXPENDITURES	2015 BUDGET	% Change
47,229	46,814	142,490	37,490	Community Dev Authority (CDA)	51,200	(64%)
99,871	26,492	221,022	221,022	Engineering Services	269,222	22%
407,288	421,126	451,030	451,030	Zoning and Building Inspections	501,305	11%
269,209	261,420	298,603	298,603	Planning	322,203	8%
823,597	755,852	1,113,145	1,008,145	Total Expenditures	1,143,930	3%
4%	3%	5%	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))

2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ESTIMATE	EXPENDITURES	2015 BUDGET	% CHANGE
29,526	30,321	30,740	30,740	Personnel	32,000	4%
17,703	16,493	111,750	6,750	Other Operating	19,200	(83%)
47,229	46,814	142,490	37,490	Total Expenditures	51,200	(64%)

BUDGET HIGHLIGHTS:

For the 2014 budget we anticipated the payment of \$105,000 (70% of hotel taxes) to a tourism entity. The state law requiring this did not pass, so this payment was excluded from the 2015 budget.

RESPONSIBILITIES:

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

760 (ENGINEERING SERVICES)

2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ESTIMATE	EXPENDITURES	2015 BUDGET	% CHANGE
651,027	486,203	538,750	538,750	Personnel*	586,050	9%
13,663	12,125	21,700	21,700	Other Operating	21,700	-
6,500	17,225	20,000	20,000	Contracted services	20,000	-
3,571	3,570	3,572	3,572	Capital Outlay	1,472	(59%)
(305,004)	(278,453)	(265,000)	(265,000)	Less charged to developers & projects	(265,000)	-
(37,882)	(26,455)	(6,000)	(6,000)	Less charged to TIDs	(3,000)	(50%)
(232,004)	(187,723)	(92,000)	(92,000)	Less charged to utilities	(92,000)	-
99,871	26,492	221,022	221,022	Total Expenditures	269,222	22%

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

BUDGET HIGHLIGHTS:

The increase in personnel costs in 2015 is due to a correction in a benefits allocation.

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)

2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ESTIMATE	EXPENDITURES	2015 BUDGET	% CHANGE
207,838	217,451	226,650	226,650	Personnel*	272,825	20%
6,137	5,086	9,700	9,700	Other Operating	9,700	-
193,313	198,589	214,680	214,680	Contracted services	218,780	2%
407,288	421,126	451,030	451,030	Total Expenditures	501,305	11%

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

BUDGET HIGHLIGHTS:

The large increase in personnel costs for 2015 is due to the addition of a new employee who's personnel costs will be split between dept. 770 and 790.

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)

2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ESTIMATE	EXPENDITURES	2015 BUDGET	% CHANGE
263,155	250,385	284,750	284,750	Personnel*	308,350	8%
6,054	11,035	13,853	13,853	Other Operating	13,853	-
269,209	261,420	298,603	298,603	Total Expenditures	322,203	8%

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

BUDGET HIGHLIGHTS:

The large increase in personnel costs for 2015 is due to the addition of a new employee who's personnel costs will be split between dept. 770 and 790.

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.

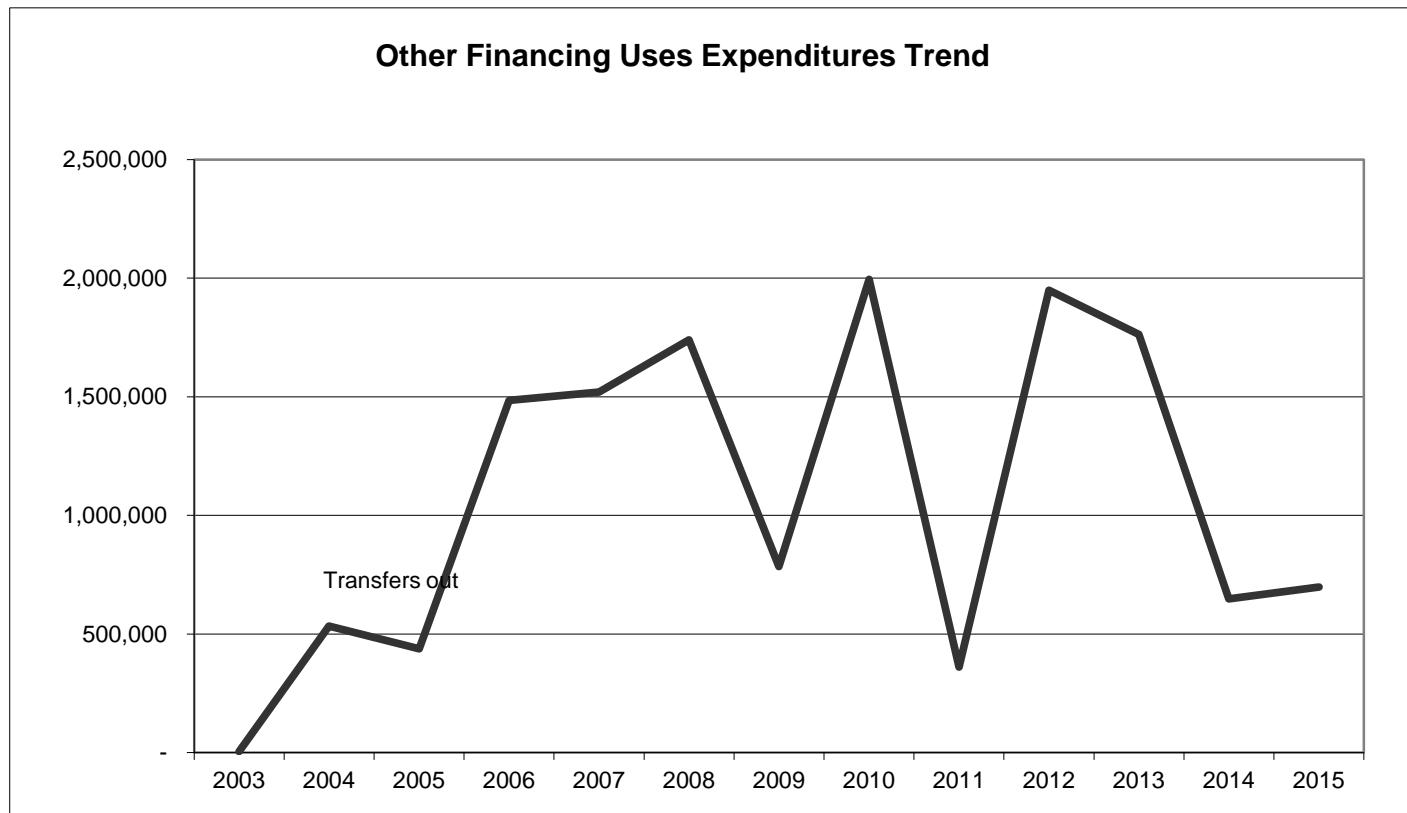
Provide staff support to Planning Commission, Architectural Control Board, CDA, Village Board and various other supporting committees.

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

Provide information and access to records to the public.

[OTHER FINANCING USES SUMMARY]

2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ESTIMATE	EXPENDITURES	2015 BUDGET	% Change
1,949,564	1,763,476	715,537	648,800	Transfers to Other Funds	698,100	(2%)
1,949,564	1,763,476	715,537	648,800	Total Expenditures	698,100	(2%)



910 (TRANSFERS TO OTHER FUNDS)

2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ESTIMATE	EXPENDITURES	2015 BUDGET	% Change
354,564	456,471	525,537	553,800	Solid Waste Collection Fund	603,100	15%
1,095,000	95,000	95,000	95,000	Capital Projects Fund	95,000	-
500,000	-	-	-	Municipal Facilities/Equip Fund	-	-
-	-	-	-	Risk Management	-	-
-	1,212,005	95,000	-	Special Assessments	-	(100%)
1,949,564	1,763,476	715,537	648,800	Total Expenditures	698,100	(2%)

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 the Capital Projects Fund is for the repayment for the loan related to the retirement of the unfunded pension liability with the State of Wisconsin.

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)

Chapter 5

OTHER GOVERNMENTAL FUNDS

Garbage & Recycling	Page 5.1
Library Operations and Maintenance	Page 5.2
Debt Service Fund	Page 5.5
Municipal Facilities & Equipment Fund	Page 5.7

Fund 215 (Garbage & Recycling)

2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ESTIMATE	REVENUES	2015 BUDGET	% CHANGE
1,226,419	1,230,545	1,227,500	1,227,500	Refuse collection fee	1,235,400	1%
80,065	80,052	80,000	80,000	Recycling State aids	80,000	-
64,780	20,324	24,000	12,000	Recycling rebate	12,000	(50%)
2,900	2,450	2,000	2,000	Sales of recycling carts	2,000	-
1,374,164	1,333,371	1,333,500	1,321,500	Total revenues	1,329,400	

2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ESTIMATE	EXPENDITURES	2015 BUDGET	% CHANGE
1,174,886	1,213,239	1,242,000	1,242,000	Garbage collection contract	1,283,000	3%
113,949	114,447	122,000	122,000	State generator fee	122,500	-
5,618	9,247	7,000	7,000	Taxes - dumping	7,000	-
-	221	2,500	2,500	Municipal hazardous waste	2,500	-
1,294,453	1,337,154	1,373,500	1,373,500	Sub-total garbage collection	1,415,000	
416,856	431,710	474,000	474,000	Recycling collection contract	490,000	3%
197	-	500	500	Recycling materials/supplies	200	(60%)
8,523	6,844	10,000	10,000	Spring brush pick-up	10,000	-
7,357	7,515	7,000	7,000	Household hazardous materials	7,000	-
6,772	5,860	7,000	7,000	General administrative expense	7,000	-
2,664	2,983	3,000	3,000	Postage	3,000	-
300	300	325	300	Audit fee	300	(8%)
442,669	455,212	501,825	501,800	Sub-total recycling	517,500	
1,737,122	1,792,366	1,875,325	1,875,300	Total expenditures	1,932,500	
(362,958)	(458,995)	(541,825)	(553,800)	Net income (expense)	(603,100)	
354,564	456,471	525,537	553,800	Transfer from General Fund	603,100	15%
8,394	2,524	16,288	-	Municipal Facilities interest	-	(100%)
-	-	-	-	Net income (expense)	-	
-	-	-	-	Fund balance, beginning	-	
-	-	-	-	Fund balance, ending	-	

BUDGET NOTES:

The Solid Waste Collection Fund accounts for garbage collection and recycling activities. In order to obtain the most efficient and cost effective means of obtaining solid waste collection services, the Village negotiates with Waste Management on behalf of Village constituents. A fee is placed on the tax bill annually to cover the majority of the expense. Commercial, industrial and 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 2014 tax bill for 2015 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	\$100.12

Funds 220 & 221

LIBRARY OPERATIONS & BUILDING MAINTENANCE (Combined)

SUMMARY:

2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ESTIMATE	REVENUES	2015 BUDGET	% Change
1,742,835	1,736,536	1,747,518	1,747,518	Real estate/personnel prop taxes	1,734,838	(1%)
71,912	71,695	83,902	83,902	Other revenues	100,585	20%
1,814,747	1,808,231	1,831,420	1,831,420	Total Revenues	1,835,423	-

2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ESTIMATE	EXPENDITURES	2015 BUDGET	% Change
1,425,305	1,450,883	1,516,317	1,516,317	Operating expenditures	1,520,258	-
284,974	288,524	327,845	327,845	Building maintenance	315,165	(4%)
-						
1,710,279	1,739,407	1,844,162	1,844,162	Total Expenditures	1,835,423	-

104,468	68,824	(12,742)	(12,742)	Revenues less expenditures	-	
1,011,319	1,115,787	1,184,611	1,184,611	Fund balance, beginning	1,171,869	
1,115,787	1,184,611	1,171,869	1,171,869	Fund balance, ending	1,171,869	

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)

2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ESTIMATE	REVENUES	2015 BUDGET	% Change
1,439,535	1,422,116	1,420,173	1,420,173	Property taxes	1,420,173	-
38,002	40,160	44,015	44,015	Public charges for services	60,835	38%
1,868	1,399	1,250	1,250	Interest earnings	1,400	12%
30,937	29,129	32,687	32,687	Cross County Border reimbursements	32,700	-
506	579	5,450	5,450	Other miscellaneous revenues	5,150	(6%)
1,510,848	1,493,383	1,503,575	1,503,575	Total revenues	1,520,258	1%

2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ESTIMATE	EXPENDITURES	2015 BUDGET	% Change
1,097,376	1,074,797	1,128,350	1,128,350	Salaries/benefits	1,125,725	-
176,824	182,627	200,500	200,500	Books and Periodicals	205,500	2%
3,054	2,857	4,800	4,800	Training	4,800	-
27,029	26,367	37,300	37,300	Materials and supplies	36,683	(2%)
8,360	8,455	17,100	17,100	Repairs/maintenance eq.	14,500	(15%)
7,611	8,481	11,000	11,000	Rentals	9,000	(18%)
36,483	65,428	50,142	50,142	Property and equipment	51,000	2%
6,779	7,369	7,900	7,900	Utilities	7,910	-
52,789	63,877	45,600	45,600	Contractual services	50,340	10%
9,000	10,625	13,625	13,625	Property insurance	14,800	9%
-	-	-	-	Contingency	-	-
-	-	-	-	Transfers to other funds	-	-
1,425,305	1,450,883	1,516,317	1,516,317	Total expenditures	1,520,258	-

85,543	42,500	(12,742)	(12,742)	Revenues less expenditures	-
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730,572	816,115	858,615	858,615	Fund balance, beginning	845,873
816,115	858,615	845,873	845,873	Fund balance, ending	845,873

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)

2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ESTIMATE	REVENUES	2015 BUDGET	% Change
303,300	314,420	327,345	327,345	Property taxes	314,665	(4%)
599	428	500	500	Interest earnings	500	-
303,899	314,848	327,845	327,845	Total revenues	315,165	(4%)

2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ESTIMATE	EXPENDITURES	2015 BUDGET	% Change
100,334	84,824	101,920	101,920	Salaries/benefits	62,065	(39%)
3,316	4,381	2,500	2,500	Materials and supplies	6,000	140%
20,879	25,472	20,000	20,000	Repairs/maintenance equipment	20,000	-
-	-	-	-	Property and equipment	-	-
130,425	130,052	135,000	135,000	Utilities	136,000	1%
30,020	43,795	68,425	68,425	Contractual services	91,100	33%
-	-	-	-	Lease/Rent expense	-	-
-	-	-	-	Transfer to Risk Management	-	-
284,974	288,524	327,845	327,845	Total expenditures	315,165	(4%)
18,925	26,324	-	-	Revenues less expenditures	-	

280,747	299,672	325,996	325,996	Fund balance, beginning	325,996
299,672	325,996	325,996	325,996	Fund balance, ending	325,996

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 and interest for the Village's general long-term debt.

Debt for enterprise funds (i.e. utilities) is recorded separately in each applicable fund.

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.

FUND 500 (DEBT SERVICE FUND) (CONTINUED)

2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ESTIMATE	REVENUES	2015 BUDGET	% Change
2,397,891	2,336,230	2,341,779	2,341,779	Property Tax Levy for Debt Service	2,374,220	1%
-	-	-	25	Interest earnings	1,000	N/A
16,200,000	6,780,000	3,875,000	12,275,000	Proceeds from refunding notes	10,025,000	159%
1,514,920	105,298	60,000	609,158	Bond Premium	-	(100%)
Transfers in from:						
2,139,262	2,027,293	1,845,000	1,845,000	Municipal Facilities/Equipment	2,078,146	13%
545,043	443,563	286,647	285,089	Special Assessment Fund	202,927	(29%)
174	-	-	-	Capital Projects Fund	-	-
586,844	600,156	587,938	587,938	TID #2 Village Centre	-	(100%)
1,211,786	1,080,091	1,135,281	1,072,047	TID #5 Westbrook Corp Park	1,156,375	2%
775,286	787,178	18,440,074	9,990,074	TID #6 Main Street	186,872	(99%)
1,807,124	1,888,829	1,904,875	1,904,875	TID #8 Richfield Way	1,922,844	1%
33	4,256	6,813	6,813	TID #9	6,813	-
64,135	105,500	382,978	382,978	TID #10	382,750	-
8,057	10,500	10,529	10,529	TID #11	10,500	-
27,250,555	16,168,894	30,876,914	31,311,305	Total Revenues	18,347,447	(41%)
2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ESTIMATE	EXPENDITURES	2015 BUDGET	% Change
9,396	-	-	-	Bond Payment Expenses	-	-
-	-	-	-	Arbitrage calculations/expense	-	-
393,613	101,998	60,000	307,729	Bond Issuance Expenses	-	(100%)
15,148,416	21,824,687	28,081,416	28,081,416	Bond Principal payments	16,431,416	(41%)
3,012,731	2,956,180	2,735,498	2,667,070	Bond Interest payments	2,166,460	(21%)
3,884	4,518	-	3,636	Transfer to General Fund	-	-
18,568,040	24,887,383	30,876,914	31,059,851	Total Expenditures	18,597,876	(40%)
8,682,515	(8,718,489)	-	251,454	Net increase (decrease)	(250,429)	
35,974	8,718,489	-	-	Fund Balance, beginning	251,454	
8,718,489	-	-	251,454	Fund Balance, end of year	1,025	

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 2014, the Village issued the following debt:

\$ 3,825,000 TID #5 refinancing of 2004 bonds
 4,920,000 2014 Capital Budget
 8,450,000 TID #6 hotel debt refinancing

FUND 605 (MUNICIPAL FACILITIES & EQUIPMENT FUND)

2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ESTIMATE	REVENUES	2015 BUDGET	% Change
4,458,388	2,342,917	2,800,000	2,400,000	Landfill tipping fees	2,800,000	-
-	-	-	-	Intergovernmental aids	-	-
16,289	16,093	10,973	10,973	Interest earnings	8,587	(22%)
-	-	1,900,000	2,000,000	Bond proceeds	-	(100%)
5,625	46,359	15,625	15,625	Miscellaneous	15,625	-
4,480,302	2,405,369	4,726,598	4,426,598	Total Income	2,824,212	(40%)

EXPENDITURES:

31,030	314,819	98,000	20,000	Cap Outlay - General government	98,000	-
56,187	222,610	6,000,000	6,050,000	Cap Outlay - Public Safety	740,500	(88%)
12,205	364,668	250,000	250,000	Cap Outlay - Public Works	365,000	46%
27,428	-	-	-	Cap Outlay - Culture & Recreation	-	-
-	-	-	-	Cap Outlay - Development	-	-
800	800	1,000	1,000	Contracted services	800	(20%)
-	880	800	800	Contracted services	800	-
127,650	903,777	6,349,800	6,321,800	Total Expenditures	1,205,100	(81%)
4,352,652	1,501,592	(1,623,202)	(1,895,202)	Net increase (decrease)	1,619,112	
				TRANSFERS IN (OUT):		
-	86,000	500,000	710,000	Fire Impact Fee Reimb (Fund 200)	250,000	(50%)
787,947	323,624	361,614	361,614	Gen Fd equipment loan repayments	511,222	41%
-	(3,952,500)	-	-	To Capital Projects Fund	-	-
(300,000)	-	-	-	To TID #9	-	-
-	(290,000)	-	-	To Solid Waste Collection Fund	-	-
(8,394)	(2,524)	(16,288)	(16,288)	To Solid Waste Collection Fund	-	(100%)
(2,139,262)	(2,027,293)	(1,845,000)	(1,845,000)	Transfer to Debt Service Fund	(2,078,146)	13%
2,692,943	(4,361,101)	(2,622,876)	(2,684,876)	Net increase (decrease)	302,188	
6,111,938	8,804,881	4,443,780	4,443,780	Fund Balance, beginning of year	1,758,904	
8,804,881	4,443,780	1,820,904	1,758,904	Fund Balance, end of year	2,061,092	

BUDGET DETAIL:

The 2015 Budget provides for the following capital outlay:

Clerk Services	Voting Equipment	\$ 78,000
Fire Department	Tender	465,000
Fire Department	Ambulance	230,000
Fire Department	Misc fire equipment	<u>45,500</u>
		<u>740,500</u>
Public Works	Dump Truck (w/ plow)	175,000
Public Works	(2) Pickup Trucks	50,000
Public Works	Backhoe	80,000
Public Works	Bobcat	<u>60,000</u>
		<u>365,000</u>
General Government	Contingency	20,000
	Total capital outlay	<u><u>\$ 1,203,500</u></u>

Chapter 6

ENTERPRISE FUND BUDGETS

RISK MANAGEMENT

Page 6.1

WATER UTILITY

Page 6.2

SEWER UTILITY

Page 6.3

STORM WATER UTILITY

Page 6.5

FUND 700 (RISK MANAGEMENT FUND)

2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ESTIMATE		2015 BUDGET	% Change
				REVENUES:		
1,334	802	1,000	1,000	Investment earnings	500	(50%)
46,981	17,651	17,000	17,000	Dividend on CVMIC investment	28,325	67%
13,821	5,372	-	-	Refunds	-	-
-	-	-	-	Transfer from General Fund	-	-
-	-	-	-	Transfer from the Library Bld Maint.	-	-
62,136	23,825	18,000	18,000	Total operating revenues	28,825	60%

EXPENSES:

57,675	49,425	40,000	40,000	Insurance premiums	48,890	22%
6,646	1,281	30,000	30,000	Claims and deductibles paid	30,000	-
8,500	-	-	-	Contracted services	-	-
72,821	50,706	70,000	70,000	Total operating expenses	78,890	13%

(10,685)	(26,881)	(52,000)	(52,000)	NET INCOME (LOSS)	(50,065)	(4%)
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847,641	836,956	810,075	810,075	Net assets, beginning of year	758,075
836,956	810,075	758,075	758,075	Net assets, end of year	708,010

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)

2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ESTIMATE		2015 BUDGET	% Change
OPERATING REVENUES:						
5,258,417	4,790,556	4,791,700	4,161,700	Charges to customers for services	4,438,700	(7%)
1,658,233	1,659,499	1,660,764	1,660,764	Hydrant Rental charged to Village	1,663,371	-
182,586	192,254	196,300	196,300	Tower leases	196,300	-
7,099,236	6,642,309	6,648,764	6,018,764	Subtotal operating revenues	6,298,371	(5%)
OPERATING EXPENSES:						
1,591,463	1,493,482	1,565,000	1,560,000	Source of Supply	1,564,000	-
510,039	451,976	475,400	475,400	Pumping	442,350	(7%)
71,816	74,128	82,525	82,525	Water Treatment	81,200	(2%)
286,764	470,890	335,625	335,625	Transmission & Distribution	354,295	6%
82,276	85,645	80,350	80,350	Billing & collections	84,025	5%
1,053,281	974,358	1,073,885	1,073,885	Administration & General	1,009,878	(6%)
1,520,796	1,560,395	1,580,000	1,580,000	Depreciation	1,623,000	3%
1,292,036	1,393,941	1,290,000	1,400,000	Payment in-lieu of taxes	1,500,000	16%
6,408,471	6,504,815	6,482,785	6,587,785	Subtotal operating expenses	6,658,748	3%
690,765	137,494	165,979	(569,021)	NET OPERATING INCOME	(360,377)	(317%)
NON-OPERATING ITEMS:						
9,518	5,070	5,000	5,000	Interest earnings	5,000	-
131,763	160,390	150,000	375,000	Impact Fees	175,000	17%
118,413	22,176	11,600	11,600	Miscellaneous revenue	11,400	(2%)
(249,746)	(166,772)	(165,000)	(165,000)	Interest expense on long-term debt	(157,400)	(5%)
(76,989)	(113,491)	(91,500)	(91,500)	Other fiscal charges	(65,500)	(28%)
(67,041)	(92,627)	(89,900)	135,100	Net non-operating items	(31,500)	(65%)
476,722	207,171	-	-	Capital contributions	-	-
1,100,446	252,038	76,079	(433,921)	NET INCOME	(391,877)	(615%)
55,218,727	56,319,173	56,571,211	56,571,211	Net Assets, beginning of year	56,137,290	(1%)
56,319,173	56,571,211	56,647,290	56,137,290	Net Assets, end of year	55,745,413	(2%)

BUDGETED FIXED ASSET PURCHASES

Mains (Town Hall Rd & Custer Dr)	\$ 20,000
Meters	169,700
Transponders	138,300
New utility work truck	105,000
New lawnmower	15,000
SCADA upgrade	30,000

MISSION:

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

COMPLIANCE WITH PSC RULES

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

INFRASTRUCTURE:

Over 200 miles of mains
Approximately 2,800 hydrants
7 wells ranging from 58 feet to 1,750 feet in depth.
5 reservoirs with capacities ranging from 250,000 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)

2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ESTIMATE		2015 BUDGET	% Change
OPERATING REVENUES:						
8,533,610	8,236,711	8,083,100	7,928,100	Charges to customers for services	7,768,710	(4%)
OPERATING EXPENSES:						
1,678,778	1,569,132	1,579,192	1,579,192	VMF-Operations & Maintenance	1,575,093	-
1,935,641	1,852,057	1,978,000	1,953,000	Sewage Treatment - User Charge	2,004,000	1%
5,138,272	5,288,376	4,900,000	4,900,000	Sewage Treatment - Capital Charge	5,653,379	15%
1,206,571	1,314,033	1,380,000	1,380,000	Depreciation	1,394,000	1%
9,959,262	10,023,598	9,837,192	9,812,192	Subtotal operating expenses	10,626,472	8%
(1,425,652)	(1,786,887)	(1,754,092)	(1,884,092)	NET OPERATING INCOME (LOSS)	(2,857,762)	63%
NON-OPERATING ITEMS:						
300,000	300,000	300,000	300,000	Interceptor Sewer tax	300,000	-
11,207	6,972	6,700	6,700	Interest earnings	6,700	-
130,792	164,719	150,000	400,000	Impact fees	175,000	17%
220,798	19,301	19,200	19,200	Other revenues	19,200	-
(85,639)	(74,330)	(64,773)	(64,773)	Interest on long-term debt	(57,087)	(12%)
(64)	(80)	(1,000)	(1,000)	Other fiscal charges	(1,000)	-
(19,200)	(18,000)	(19,200)	(19,200)	Other expense	(19,200)	-
557,894	398,582	390,927	640,927	Subtotal non operating items	423,613	8%
48,552	143,863	-	-	Capital contributions	-	-
(819,206)	(1,244,442)	(1,363,165)	(1,243,165)	NET INCOME	(2,434,149)	79%
62,028,579	61,209,373	59,964,931	59,964,931	NET ASSETS, BEGINNING OF YEAR	58,721,766	(2%)
61,209,373	59,964,931	58,601,766	58,721,766	NET ASSETS, END OF YEAR	56,287,617	(4%)

BUDGETED FIXED ASSET PURCHASES

Sanitary sewer relining project - annual rehabilitation \$ 75,000

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
11 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)

2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ESTIMATE			2015 BUDGET	% Change
				OPERATING REVENUES			
931,250	931,250	931,250	931,250	RE/Personal property taxes		931,250	-
28,260	27,926	37,000	37,000	Licenses and permits		37,000	-
959,510	959,176	968,250	968,250	Total operating revenues		968,250	-

OPERATING EXPENSES:

253,691	243,684	282,325	282,325	Salaries/Benefits	303,900	8%
297,056	243,723	270,500	270,500	Wage/Benefit Transfers - DPW	253,330	(6%)
188,905	103,309	108,210	108,210	Other operating expenses	146,080	35%
526,441	559,125	550,000	550,000	Depreciation	604,000	10%
1,266,093	1,149,841	1,211,035	1,211,035	Total operating expenses	1,307,310	8%
(306,583)	(190,665)	(242,785)	(242,785)	NET OPERATING LOSS	(339,060)	40%

NON-OPERATING ITEMS:

3,784	2,519	1,000	1,000	Interest earnings	1,000	-
18,214	(2,847)	1,200	1,200	Miscellaneous revenues	1,000	(17%)
(9,030)	(21,237)	(400)	(400)	Bond expenses	(450)	13%
(108,835)	(118,895)	(154,376)	(154,376)	Interest expense	(105,375)	(32%)
(95,867)	(140,460)	(152,576)	(152,576)	Net non-operating items	(103,825)	(32%)
-	1,079,191	-	-	Capital contributions	-	-
(402,450)	748,066	(395,361)	(395,361)	NET INCOME (LOSS)	(442,885)	12%
21,869,471	21,467,021	22,215,087	22,215,087	Net assets, beginning of year	21,819,726	
21,467,021	22,215,087	21,819,726	21,819,726	Net assets, end of year	21,376,841	

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 over 150 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

Chapter 7

REFERENCE INFORMATION

FISCAL POLICIES AND PROCEDURES

Page 7.1

FISCAL TERMINOLOGY

Page 7.7

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 September 30, 2014

	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Thru Septe</u>	<u>2014 Budget</u>	<u>2015 Budget</u>
REVENUES							
RE10 Property Taxes							
7000-0000 RE/PP Taxes	18,381,190	18,469,815	18,735,435	18,947,322	19,220,093	19,220,091	17,071,345
RE10 Total	18,381,190	18,469,815	18,735,435	18,947,322	19,220,093	19,220,091	17,071,345
RE20 Other Taxes							
7003-0000 Omitted Taxes	1,334	3,090	167	964	-	-	-
7010-0000 Del.PP Tax Prior Years	2,105	1,942	1,347	131	-	1,500	1,500
7012-0000 Int-Delinquent Taxes	4,766	4,890	2,950	8,684	3,074	5,000	5,000
7020-0000 Trailer Tax-Meno Fls Dist	9,813	11,183	10,051	8,932	7,512	10,000	10,000
7030-0000 Hotel/Motel Tax	-	80,289	136,331	161,753	99,098	150,000	200,000
7050-0000 Fire Insurance Taxes	132,366	136,716	144,981	144,168	161,744	144,000	144,000
RE20 Total	150,384	238,110	295,827	324,632	271,428	310,500	360,500
RE40 Intergovernmental							
7100-0000 Shared Revenues	579,151	587,098	442,173	454,116	170,082	452,750	458,211
7100-0001 Shared Rev-Computers	385,194	372,448	356,801	306,222	267,305	267,305	215,956
7101-0000 Ex.Restraint	-	-	33,560	46,912	-	102,169	161,025
7103-0000 Grant Revenues	-	28,166	-	-	-	-	-
7110-0000 Man.Forest Land	74	77	79	66	79	75	75
7120-0000 Connect.St/Hwy Aids	185,208	185,576	186,288	211,841	159,205	213,376	213,705
7122-0000 Transportation Aids	1,688,054	1,733,032	1,559,729	1,533,715	1,150,537	1,534,380	1,664,051
7125-0000 Road Aids	44,697	44,697	-	-	-	45,000	45,000
7130-0000 Police Grants	-	-	13,500	35,527	13,779	20,000	20,000
7140-0000 Fire Aids	-	-	186	-	-	-	-
RE40 Total	2,882,378	2,951,094	2,592,316	2,588,399	1,760,987	2,635,055	2,778,023
RE50 Licenses And Permits							
7200-0000 Liquor/Malt Licenses	29,233	30,028	31,070	31,070	30,545	30,000	30,000
7202-0000 Operator Licenses	15,361	12,855	17,907	16,505	14,447	15,000	15,000
7204-0000 Cigarette License	3,900	3,600	3,600	3,400	3,100	3,500	3,500
7206-0000 Dog Lic-VMF Share	6,154	11,243	12,451	6,081	4,476	12,000	10,000
7208-0000 Bicycle Licenses	110	-	-	-	-	-	-
7214-0000 Theater Licenses	250	250	250	-	-	250	250
7216-0000 Elec.Contractor License	10,550	11,700	10,225	600	-	10,500	-
7218-0000 Trailer Park Licenses	100	100	-	100	-	100	100
7220-0000 Taxi/Auct/Misc.Licenses	985	775	1,907	1,829	1,052	900	1,000
7222-0000 Amusement Device Licens	6,925	6,925	6,500	7,275	6,875	6,900	6,900
7250-0000 Building Permits	338,788	310,249	304,823	329,488	417,212	325,000	400,000
7252-0000 Electrical Permits	88,795	69,518	89,805	87,536	73,668	70,000	90,000
7254-0000 Plumbing Permits	78,906	63,712	69,313	79,972	70,147	70,000	73,000
7256-0000 Heating Permits	67,313	74,957	73,572	71,255	65,465	70,000	70,000
7258-0000 Dance Permits	4,055	4,025	4,100	4,525	3,725	4,000	4,000
7260-0000 Curb Cuts	1,300	1,360	1,940	1,770	1,160	1,000	1,000
7262-0000 Street Excavation	1,100	1,700	900	900	1,500	1,000	1,000
7264-0000 Sign Permits	17,000	17,550	15,600	17,325	10,125	15,000	15,000
7266-0000 Itinerant Peddlers Licens	1,550	900	900	2,100	850	900	900
7268-0000 Parking Permits	3,896	4,854	6,284	6,032	6,351	5,500	6,000
7270-0000 Occupancy Permits	16,480	17,025	18,175	13,725	19,925	15,000	15,000
7272-0000 Park Use Permits	30,361	34,396	33,038	26,555	28,210	30,000	30,000
7276-0000 Alarm Permits	13,475	14,090	13,780	13,595	13,395	13,500	13,500
7278-0000 Block Party Permits	275	150	150	225	175	150	150
7444-0000 Newspaper Boxes	-	40	-	-	-	-	-
7496-0000 Zoning Permit	400	2,300	3,800	7,365	12,550	1,000	2,000
RE50 Total	737,262	694,302	720,090	729,228	784,953	701,200	788,300
RE60 Fines And Penalties							
7300-0001 Court Fines	492,762	420,918	413,701	482,059	272,969	420,000	420,000
7300-0002 Court Costs-Local	177,678	154,652	151,304	171,045	110,430	150,000	160,000
7303-0000 Weight Restrictions	2,977	1,475	-	-	-	1,000	-
7310-0000 Parking Violations	43,750	38,528	55,688	55,449	44,877	40,000	50,000
7320-0000 Impounded Dogs	4,446	-	-	4,105	4,052	-	4,000
7330-0000 False Alarms Penalties	10,325	11,905	10,425	11,753	8,228	10,000	10,000
7422-0006 Court Admin Fee	20,375	11,700	1,243	312	100	-	-
7422-0010 Warrant fees	48	-	624	2,482	1,541	-	1,000
RE60 Total	752,361	639,178	632,985	727,205	442,197	621,000	645,000

Village of Menomonee Falls
100-000 Revenues
Activity Through September 30, 2014

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Thru Septe	2014 Budget	2015 Budget
RE70 Public Charge For Service							
7115-0000 Lannon-Snow Services	16,139	22,020	14,618	19,252	26,755	15,000	15,000
7330-0001 FD Plan Review fees	20,283	15,881	18,720	15,714	8,327	15,000	15,000
7400-0000 Acctg Serv Fee	371	312	187	-	-	-	-
7411-0000 Weed Cutting Repayments	1,702	6,821	1,427	4,813	1,383	1,000	1,000
7412-0000 Weed Cutting Admin. Fees	1,000	2,350	350	1,200	350	1,000	500
7420-0000 Accident&Theft Reports	5,058	5,466	4,227	3,529	4,113	4,000	4,000
7421-2000 Tax Ref Intercept	381	(2)	-	-	50	-	-
7421-3000 School Liaison Officer	87,875	113,648	121,301	120,318	62,123	120,000	120,000
7422-0000 Misc PD Revenues	50	375	(58)	399	160	200	200
7422-0001 Fingerprints	2,980	3,540	3,530	2,520	2,350	3,000	3,000
7422-0002 Notaries	4	-	-	-	2	-	-
7422-0003 Terms (Court Ordered)	13,740	14,623	14,433	12,988	8,334	14,000	14,000
7422-0008 Blood Analysis Fee	-	-	-	-	-	2,500	2,500
7435-0000 Ambulance Fees	779,329	1,015,806	1,032,197	1,053,290	787,000	1,025,000	1,200,000
7435-0001 Ambulance Non Collect ble	(59,174)	(73,545)	(96,254)	(115,040)	(106,042)	(100,000)	(169,000)
7435-0002 Ambulance Refunds	(1,163)	(169)	(245)	(10,324)	(399)	-	-
7435-0003 Ambulance-Insur. Adjust	(124,041)	(224,552)	(263,907)	(248,479)	(198,747)	(230,000)	(325,000)
7436-0000 Fire Fighting Charges/Rei	-	-	4,568	5,000	17,161	2,000	2,000
7436-0005 Contracted Fire Dept Servi	-	-	-	-	-	-	167,850
7440-0000 DPW Matl. Sales	154	-	-	-	-	-	-
7441-0000 DPW Labor	8,773	4,228	10,702	22,102	(3,279)	4,000	4,000
7442-0000 DPW Rentals	8,832	-	-	-	-	-	-
7461-0000 PK Vandalism	-	-	-	204	-	-	-
7490-0000 Matl.Sales&Services	5,178	4,867	4,390	4,983	7,167	4,500	4,500
7492-0000 Map & Plat Sales	367	229	161	204	64	200	200
7493-0000 House Numbers	757	644	867	912	631	500	500
7494-0000 IRB Fee	3,000	-	500	500	-	500	500
7495-0000 OVC Application Fee	-	1,200	200	1,000	-	200	200
7499-0000 Open Records Request	152	45	193	254	138	200	175
7735-0000 Spec Appearance	6,000	3,450	5,850	6,550	5,050	4,000	4,000
7736-0000 Subdivision Review Fees	1,400	4,500	3,300	20,950	9,850	5,000	10,000
7737-0000 Project Review Fees	550	3,850	7,950	18,239	19,898	10,000	15,000
7738-0000 Certif Commty Review Fee	2,528	5,033	3,605	2,518	2,060	3,000	3,000
7740-0000 Hunting Processing Chg	1,250	1,373	1,428	1,516	260	1,300	1,400
RE70 Total	783,475	931,993	894,240	945,112	654,759	906,100	1,094,525
RE80 Interest Income							
7600-0000 Interest Earnings	62,444	56,782	37,821	26,211	16,918	40,000	25,000
7600-0615 Int on Advance to TID4	15,890	-	-	-	-	-	-
7600-0618 Interest on Advance - TID #	33,508	46,876	65,984	77,971	-	90,000	18,500
7600-0619 Interest on Advance - TID #	11,615	22,605	21,709	12,826	-	20,000	2,600
7600-0620 Interest on Advance - TID #	10,541	2,709	98,957	94,373	-	-	-
7600-0621 Interest on Advance - TID #	-	-	3,300	6,798	-	7,000	1,400
7600-0740 Interest on Advance - Stm	27,349	16,020	13,187	8,746	-	4,076	-
7610-0000 Int-Past Due Invoices	1,279	1,028	960	1,169	66	500	50
RE80 Total	162,626	146,020	241,918	228,094	16,984	161,576	47,550
RE85 Miscellaneous							
7422-0011 Police Deposit Over/Under	-	-	(90)	26	119	-	-
7700-0000 Misc Revenue	1,490	3,812	539	19,976	1,759	500	500
7705-0000 Misc Donations	(1,543)	-	-	-	-	-	-
7707-0000 Meno Falls School Dist Ren	19,122	32,780	32,780	30,048	27,317	32,780	32,780
7710-0000 Cable TV Revenues	301,763	324,339	327,404	303,885	170,274	325,000	325,000
7712-0000 Cable TV Rent Metro Lease	-	9,180	2,040	6,000	3,588	-	6,150
7713-0000 Tower Lease Agreements	29,842	30,950	32,099	33,292	24,854	35,000	36,700
7713-0010 Soda Agreement	3,951	3,479	2,825	2,952	1,816	3,000	2,500
7714-0000 AT&T Franchise Fee	63,561	76,077	93,863	154,488	108,667	100,000	150,000
7719-0000 Sale of VMF Supplies	8,435	5,868	-	-	-	-	-
7720-0000 Sale Of VMF Property	32,391	-	-	-	-	-	-
7725-0000 Scrap Metal Sales	2,168	3,727	5,325	3,268	3,416	2,000	2,000
7726-0000 Scrap Oil Sales	8,271	11,323	23,440	14,760	15,401	7,000	10,000
7730-0000 Publication Fees	48,485	32,115	40,690	31,110	24,830	46,707	25,296
7750-0000 Misc Rentals	975	4,725	4,725	3,649	5,801	4,725	4,725
RE85 Total	518,911	538,375	565,640	603,454	387,842	556,712	595,651
RE92 Transfers In							
7801-0200 Tfr from SR	-	-	524,662	-	-	-	-

Village of Menomonee Falls
100-000 Revenues
Activity Through September 30, 2014

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Thru Septe	2014 Budget	2015 Budget
7801-0400 Tfr from SA	260,000	150,000	-	-	-	-	-
7801-0500 Tfr from DS	-	-	-	4,518	-	-	-
7801-0605 Tfr from Muni Fac	-	-	-	290,000	-	-	-
7801-0610 Tfr from CP	95,633	15,482	16,623	18,011	-	30,142	-
RE92 Total	355,633	165,482	541,285	312,529	-	30,142	-
RE96 Charges To Water Utility							
7690-0000 WU Taxes To GF	1,200,836	1,203,973	1,292,036	1,393,941	1,062,000	1,290,000	1,500,000
RE96 Total	1,200,836	1,203,973	1,292,036	1,393,941	1,062,000	1,290,000	1,500,000
TOTAL REVENUES	<u>25,925,056</u>	<u>25,978,342</u>	<u>26,511,772</u>	<u>26,799,916</u>	<u>24,601,243</u>	<u>26,432,376</u>	<u>24,880,894</u>

Village of Menomonee Falls
100-100 Village Board
Activity Through September 30, 2014

	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Thru Septe</u>	<u>2014 Budget</u>	<u>2015 Budget</u>
EXPENSES							
EX10 Salaries & Wages							
8000-0000 Salaries	40,654	40,499	40,654	39,978	27,718	40,500	40,500
EX10 Total	40,654	40,499	40,654	39,978	27,718	40,500	40,500
EX20 Fringe Benefits							
8010-0000 FICA	3,079	3,129	3,109	3,058	2,120	3,100	3,100
8016-0000 Worker's Comp Insurance	97	116	102	130	88	100	80
EX20 Total	3,176	3,245	3,211	3,188	2,208	3,200	3,180
EX30 Employee Training/Expense							
8070-0000 Training & Education	-	-	-	-	265	-	-
8088-0000 Relations/Recognition	-	-	-	199	-	-	-
EX30 Total	-	-	-	199	265	-	-
EX40 Materials And Supplies							
8100-0010 Postage	-	-	-	58	-	-	-
EX40 Total	-	-	-	58	-	-	-
EX70 Other Operating							
8490-0000 VB general expense	4,917	1,703	1,777	2,901	4,368	2,200	2,200
EX70 Total	4,917	1,703	1,777	2,901	4,368	2,200	2,200
TOTAL EXPENSES	48,747	45,447	45,642	46,324	34,559	45,900	45,880

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Thru Septe	2014 Budget	2015 Budget
EXPENSES							
EX10 Salaries & Wages							
8000-0000 Salaries	97,126	105,565	96,731	113,693	71,778	97,575	101,500
EX10 Total	97,126	105,565	96,731	113,693	71,778	97,575	101,500
EX20 Fringe Benefits							
8010-0000 FICA	5,335	5,831	5,550	5,515	5,180	7,475	7,775
8011-0000 Pension-VMF	4,374	5,610	5,720	6,532	5,024	6,825	6,900
8012-0000 Pension-EEE Share	5,647	3,466	-	-	-	-	-
8013-0000 Health Insurance	10,768	11,140	11,051	10,953	8,732	10,925	11,650
8014-0000 Dental Insurance	1,154	1,235	1,333	1,414	1,154	1,425	1,675
8015-0000 Life Insurance	277	277	412	548	421	550	550
8016-0000 Worker's Comp Insurance	337	755	705	303	201	275	200
8030-0615 Wage/Bene TID 4 Transfers	(7,250)	(7,645)	(5,763)	(5,763)	(3,799)	(5,065)	(4,864)
8030-0616 Wage/Bene TID 5 Transfers	(7,250)	(7,645)	(5,763)	(5,763)	(3,799)	(5,065)	(4,864)
8030-0618 Wage/Bene TID 6 Transfers	(18,125)	(19,114)	(11,526)	(11,526)	(7,598)	(10,130)	(9,728)
8030-0619 Wage/Bene TID 7 Transfers	(3,625)	(3,823)	(5,763)	(5,763)	(3,799)	(5,065)	(4,864)
8030-0620 Wage/Bene TID 8 Transfers	(18,125)	(19,114)	(11,526)	(11,526)	(7,598)	(10,130)	(9,728)
8030-0621 Wage/Bene TID 9 Transfers	(18,125)	(19,114)	(11,526)	(11,526)	(7,598)	(10,130)	(4,864)
8030-0630 Wage/Bene TID 10 Transfe	-	-	(11,526)	(11,526)	(7,598)	(10,130)	(9,728)
8030-0631 Wage/Bene TID 11 Transfe	-	-	(5,763)	(5,763)	(3,799)	(5,065)	(4,864)
8030-0632 Wage/Bene TID 12 Transfe	-	-	-	-	-	-	(9,728)
EX20 Total	(44,608)	(48,141)	(44,385)	(43,891)	(24,876)	(33,305)	(34,482)
EX30 Employee Training/Expense							
8070-0000 Training & Education	140	993	81	-	-	1,500	1,500
8080-0000 Travel Expenses	-	-	119	-	-	300	300
EX30 Total	140	993	200	-	-	1,800	1,800
EX40 Materials And Supplies							
8100-0000 Office Supplies	1,077	1,301	1,491	1,917	1,514	4,000	4,000
8100-0210 Membership/Publications	1,110	2,493	3,515	-	1,014	3,000	3,000
8170-4000 Gas & Diesel Fuel	-	88	743	765	689	1,000	1,000
EX40 Total	2,187	3,882	5,749	2,682	3,217	8,000	8,000
EX44 Repair/Maintenance							
8162-4000 RM-Vehicles	-	620	863	343	-	1,500	1,500
EX44 Total	-	620	863	343	-	1,500	1,500
EX70 Other Operating							
8490-0000 VB general expense	-	-	-	214	60	-	-
EX70 Total	-	-	-	214	60	-	-
TOTAL EXPENSES	54,845	62,919	59,158	73,041	50,179	75,570	78,318

Village of Menomonee Falls
100-111 Clerk Services
Activity Through September 30, 2014

	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Thru Septe</u>	<u>2014 Budget</u>	<u>2015 Budget</u>
EXPENSES							
EX10 Salaries & Wages							
8000-0000 Salaries	195,119	216,378	225,774	252,473	177,765	225,150	230,925
8001-0000 Overtime	893	-	803	-	324	1,450	1,475
8002-0000 Part Time Wages	37,167	44,079	48,970	51,355	37,443	67,525	65,325
8003-1110 Election Workers Wages	55,375	35,645	108,301	26,317	28,470	60,000	60,000
8008-0000 Retirement Leave Pay-Out	-	-	-	-	-	18,000	-
EX10 Total	288,554	296,102	383,848	330,145	244,002	372,125	357,725
EX20 Fringe Benefits							
8010-0000 FICA	14,879	19,250	21,086	22,798	16,024	23,875	22,775
8011-0000 Pension-VMF	10,198	13,476	15,998	19,137	14,309	20,450	18,675
8012-0000 Pension-EFF Share	13,165	9,781	-	-	-	-	-
8013-0000 Health Insurance	57,211	67,701	67,854	59,477	39,051	47,925	50,250
8013-0020 Health Ins Retiree	22,756	23,539	-	-	-	-	-
8014-0000 Dental Insurance	3,317	3,733	3,771	3,303	2,021	2,475	2,475
8014-0010 Dental Ins Retiree	1,417	1,417	-	-	-	-	-
8015-0000 Life Insurance	833	1,016	1,017	1,051	700	1,175	1,300
8016-0000 Worker's Comp Insurance	689	858	811	818	778	1,050	725
EX20 Total	124,465	140,771	110,537	106,584	72,883	96,950	96,200
EX30 Employee Training/Expense							
8070-0000 Training & Education	1,674	799	939	3,318	2,169	2,500	3,200
8080-0000 Travel Expenses	601	1,550	1,226	1,576	1,424	1,500	1,500
EX30 Total	2,275	2,349	2,165	4,894	3,593	4,000	4,700
EX40 Materials And Supplies							
8100-0000 Office Supplies	2,147	2,230	2,293	1,867	1,942	2,224	2,200
8100-0010 Postage	29,590	27,897	55,714	31,094	5,070	55,000	32,000
8100-0050 Records Management	799	-	-	-	-	-	-
8100-0110 Elect Expenses	24,338	19,536	49,430	24,486	20,036	50,000	25,000
8100-0200 Dues & Subscriptions	10,163	10,133	721	10,247	10,145	11,000	11,000
8100-0220 Notices & Publications	6,131	4,460	2,351	1,013	247	3,000	-
8100-0230 Records Search	3,612	3,794	4,162	4,553	3,934	4,000	4,000
EX40 Total	76,780	68,050	114,671	73,260	41,374	125,224	74,200
EX47 Property & Equipment							
8188-3001 Equipment	4,180	-	-	-	-	-	-
8190-9000 Rev Capital Fund Payment	-	7,800	7,800	7,800	-	7,800	7,800
EX47 Total	4,180	7,800	7,800	7,800	-	7,800	7,800
EX60 Contractual Services							
8300-1300 Tax Collections	42,047	34,690	34,715	32,603	36,449	35,000	36,500
8300-1301 Property List	14,313	11,740	11,744	11,788	5,927	12,000	12,000
8300-1304 Muni Code Supplements	6,365	7,280	11,032	5,480	9,495	7,000	7,000
EX60 Total	62,725	53,710	57,491	49,871	51,871	54,000	55,500
EX70 Other Operating							
8440-0000 Erroneous Taxes	192	14,197	14,581	14,915	-	5,000	1,000
8440-1000 Tax Chargebacks	83	-	-	-	-	-	-
8440-2000 Collection Fees	19,592	15,114	15,832	8,350	2,873	20,000	5,000
8440-7010 Uncoll.Del.PP Taxes	4,206	1,016	2,105	14,576	-	3,000	3,000
8441-0000 Trailer Payments -Schools	4,127	3,870	3,610	2,991	1,970	4,000	4,000
EX70 Total	28,200	34,197	36,128	40,832	4,843	32,000	13,000
TOTAL EXPENSES	587,179	602,979	712,640	613,386	418,566	692,099	609,125

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Thru Septe	2014 Budget	2015 Budget
EXPENSES							
EX10 Salaries & Wages							
8000-0000 Salaries	48,459	44,507	46,262	46,818	33,838	46,800	47,725
8002-0000 Part Time Wages	-	-	-	7,370	9,483	10,825	11,050
EX10 Total	48,459	44,507	46,262	54,188	43,321	57,625	58,775
EX20 Fringe Benefits							
8010-0000 FICA	3,901	3,216	3,313	3,923	3,152	4,400	4,500
8011-0000 Pension-VMF	2,075	2,389	2,719	3,584	3,032	4,025	4,000
8012-0000 Pension-EEE Share	2,679	1,721	-	-	-	-	-
8013-0000 Health Insurance	13,083	13,536	13,427	13,308	10,610	14,150	14,825
8013-0020 Health Ins Retiree	7,581	7,842	-	-	-	-	-
8014-0000 Dental Insurance	747	747	747	747	560	750	750
8014-0010 Dental Ins Retiree	350	350	-	-	-	-	-
8015-0000 Life Insurance	77	53	55	69	65	125	125
8016-0000 Worker's Comp Insurance	135	174	159	128	123	150	125
8017-0000 Empl.Assist.Prog.To 8089	2,840	-	-	-	-	-	-
EX20 Total	33,468	30,028	20,420	21,759	17,542	23,600	24,325
EX30 Employee Training/Expense							
8070-0000 Training & Education	26	-	-	-	-	100	100
8075-0000 Recruitment & Personnel	1,506	3,178	1,834	1,887	1,008	2,500	2,500
8076-0000 Employee Exams/Evaluatio	-	-	1,930	5,923	5,102	6,000	8,000
8080-0000 Travel Expenses	-	-	-	-	-	100	100
8088-0000 Relations/Recognition	1,336	2,182	2,205	3,543	1,964	3,200	3,600
8089-0000 Employee Assist.Program	3,056	5,250	5,250	5,250	4,405	5,250	6,800
EX30 Total	5,924	10,610	11,219	16,603	12,479	17,150	21,100
EX40 Materials And Supplies							
8100-0210 Membership/Publications	30	30	30	30	30	100	-
8110-1201 Medical Supplies	2,924	3,921	-	-	-	-	-
8120-0001 Foot Protection Reimb	2,790	2,520	-	-	-	-	-
EX40 Total	5,744	6,471	30	30	30	100	-
EX60 Contractual Services							
8310-1303 Outplacement Services	-	-	9,000	-	-	-	-
EX60 Total	-	-	9,000	-	-	-	-
TOTAL EXPENSES	93,595	91,616	86,931	92,580	73,372	98,475	104,200

2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Thru Septe	2014 Budget	2015 Budget
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EXPENSES

EX40 Materials And Supplies						
8100-0000 Office Supplies	777	217	258	341	101	300
EX40 Total	777	217	258	341	101	300
EX60 Contractual Services						
8300-1301 Property List	8,588	11,740	11,744	11,788	5,927	12,000
8300-1305 DOR Manufactg Assessmt	25,998	26,207	25,351	-	23,502	28,000
8310-1302 CLT-Support	250,000	249,500	249,500	249,500	111,000	144,000
EX60 Total	284,586	287,447	286,595	261,288	140,429	184,000
TOTAL EXPENSES	285,363	287,664	286,853	261,629	140,530	184,300

	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Thru Septe</u>	<u>2014 Budget</u>	<u>2015 Budget</u>
EXPENSES							
EX10 Salaries & Wages							
8000-0000 Salaries	101,657	99,956	93,174	84,550	62,335	84,500	60,975
8001-0000 Overtime	1,278	1,211	739	-	-	525	1,000
8002-0000 Part Time Wages	26,505	26,626	30,864	33,914	20,111	33,650	11,450
8004-0000 Temporary Help	4,684	4,965	2,527	-	-	-	-
8008-0000 Retirement Leave Pay-Out	-	-	-	-	20,401	21,125	14,325
EX10 Total	134,124	132,758	127,304	118,464	102,847	139,800	87,750
EX20 Fringe Benefits							
8010-0000 FICA	9,840	10,017	9,042	8,860	7,625	10,700	6,725
8011-0000 Pension-VMF	6,372	7,096	6,548	7,924	5,771	9,775	5,975
8012-0000 Pension-EFF Share	8,227	5,311	-	-	-	-	-
8013-0000 Health Insurance	28,414	28,841	26,341	27,567	22,376	29,300	34,450
8013-0020 Health Ins Retiree	-	15,697	-	-	-	-	-
8014-0000 Dental Insurance	1,508	1,523	1,443	1,547	1,181	1,550	1,325
8014-0010 Dental Ins Retiree	-	1,067	-	-	-	-	-
8015-0000 Life Insurance	647	700	656	753	497	675	250
8016-0000 Worker's Comp Insurance	5,079	5,937	7,127	6,244	5,604	7,475	3,950
EX20 Total	60,087	76,189	51,157	52,895	43,054	59,475	52,675
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	19,344	12,399	24,954	9,852	7,950	25,000	25,000
8110-0000 Department Supplies	1,605	214	56	399	529	1,500	1,500
8110-0100 Small Equip./Tools	604	25	430	189	181	400	400
8110-0200 Small Equipment	-	280	-	-	-	-	-
8110-1501 Custodial Supplies	10,066	11,161	7,505	11,099	8,236	11,500	12,500
EX40 Total	31,619	24,079	32,945	21,539	16,896	38,400	39,400
EX44 Repair/Maintenance							
8162-2000 RM-Building & Grounds	33,394	35,426	33,316	28,304	26,613	25,000	30,000
8162-4000 RM-Vehicles	466	202	627	-	-	-	-
EX44 Total	33,860	35,628	33,943	28,304	26,613	25,000	30,000
EX47 Property & Equipment							
8188-3001 Equipment	-	2,736	-	-	-	-	-
EX47 Total	-	2,736	-	-	-	-	-
EX50 Utilities							
8200-0010 Light/Power	119,842	130,316	127,175	118,773	83,539	125,000	125,000
8200-0020 Heat (Gas & Oil)	48,155	43,651	36,812	39,300	28,146	60,000	60,000
8200-0030 Water/Sewer VMF	6,526	6,550	6,854	6,260	3,071	7,000	7,000
EX50 Total	174,523	180,517	170,841	164,333	114,756	192,000	192,000
EX51 DPW Activities							
8110-4100 Abandoned Haz.Mat.Dispos	-	-	265	-	-	-	-
EX51 Total	-	-	265	-	-	-	-
EX60 Contractual Services							
8300-0000 Contracts	13,244	4,548	38,322	36,090	11,396	54,000	44,600
8300-1501 Mechanicals Contract	13,259	7,688	12,396	14,513	5,584	14,000	13,500
8300-1502 Custodial Contract	19	-	576	5,558	3,205	18,000	30,000
EX60 Total	26,522	12,236	51,294	56,161	20,185	86,000	88,100
TOTAL EXPENSES	460,735	464,143	467,749	441,892	324,351	540,925	490,175

Village of Menomonee Falls
100-160 Insurance & Benefits
Activity Through September 30, 2014

	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Thru Septe</u>	<u>2014 Budget</u>	<u>2015 Budget</u>
EXPENSES							
EX10 Salaries & Wages							
8008-0000 Retirement Leave Pay-Out	(1,241)	-	-	-	-	-	-
EX10 Total	(1,241)	-	-	-	-	-	-
EX20 Fringe Benefits							
8018-0000 Unemployment Compensat	4,250	12,862	38,770	33,216	9,771	30,000	30,000
EX20 Total	4,250	12,862	38,770	33,216	9,771	30,000	30,000
EX75 Insurances							
8610-0010 Public Officials Insurance	2,210	3,286	5,719	5,719	9,598	6,000	5,800
8610-0011 Employment Practice Liabili	-	-	-	3,562	-	4,100	5,850
8610-0012 Crime Policy	-	-	-	1,544	-	1,600	1,100
8610-0015 Excess Public Entity	4,331	3,485	3,485	-	-	-	-
8610-0030 Boiler & Machinery	1,121	874	894	905	1,775	1,000	1,200
8610-0040 Volunteer Insurances	2,748	2,748	2,847	2,847	3,157	-	3,250
8610-0050 Property Damage Insurance	10,478	5,614	10,759	17,469	28,604	19,500	23,750
8610-0060 Property Damage-Vehicles	19,567	19,620	20,963	16,335	26,228	21,000	21,050
8610-0090 Oral Surgery	12,628	13,122	32,989	265	-	-	-
8610-0100 Fitness Reimb DPW	1,600	1,550	300	-	-	-	-
8610-0500 Fitness Reimb - Fire	-	-	-	100	150	200	200
8610-0600 AFLAC Fees	-	-	403	500	-	-	-
8610-0700 EFlex FSA	-	-	3,903	2,081	2,077	2,100	2,100
EX75 Total	54,683	50,299	82,262	51,327	71,589	55,500	64,300
TOTAL EXPENSES	57,692	63,161	121,032	84,543	81,360	85,500	94,300

Village of Menomonee Falls
100-170-171 Judicial
Activity Through September 30, 2014

	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Thru Septe</u>	<u>2014 Budget</u>	<u>2015 Budget</u>
EXPENSES							
EX10 Salaries & Wages							
8000-0000 Salaries	27,383	119,506	116,395	123,283	96,637	137,400	142,200
8001-0000 Overtime	-	1,036	-	-	35	-	-
8002-0000 Part Time Wages	2,957	-	-	-	-	-	-
EX10 Total	30,340	120,542	116,395	123,283	96,672	137,400	142,200
EX20 Fringe Benefits							
8010-0000 FICA	1,703	8,953	8,625	8,722	6,831	10,500	10,875
8011-0000 Pension-VMF	-	4,941	5,208	6,300	5,208	7,450	7,575
8012-0000 Pension-EEE Share	-	3,822	-	-	-	-	-
8013-0000 Health Insurance	-	26,394	26,186	26,225	31,668	29,225	44,275
8014-0000 Dental Insurance	-	1,417	1,417	1,439	1,666	1,500	2,225
8015-0000 Life Insurance	-	168	165	179	149	225	350
8016-0000 Worker's Comp Insurance	56	285	302	343	288	375	275
EX20 Total	1,759	45,980	41,903	43,208	45,810	49,275	65,575
EX30 Employee Training/Expense							
8070-0000 Training & Education	768	834	9,483	2,203	1,197	4,000	4,000
8080-0000 Travel Expenses	270	-	368	259	-	500	500
8082-0000 Clerical Allowance	400	-	400	550	150	1,000	1,000
EX30 Total	1,438	834	10,251	3,012	1,347	5,500	5,500
EX40 Materials And Supplies							
8100-0000 Office Supplies	827	645	864	477	507	1,200	1,200
8100-0170 Charge Card Fees	8,071	6,324	4,359	5,205	3,824	8,000	8,000
8100-0205 Legal Resources	-	-	-	-	-	200	200
8100-0210 Membership/Publications	100	-	-	119	100	300	300
8110-1701 Transcripts	244	-	-	-	-	200	200
8110-1702 Translators	82	-	19	-	-	-	-
EX40 Total	9,324	6,969	5,242	5,801	4,431	9,900	9,900
EX60 Contractual Services							
8300-5001 Consulting Services	-	12,416	-	-	-	-	-
8310-0040 Witness Fees	-	(15)	-	-	-	-	-
EX60 Total	-	12,401	-	-	-	-	-
TOTAL EXPENSES	42,861	186,726	173,791	175,304	148,260	202,075	223,175

Village of Menomonee Falls
100-170-172 Legal
Activity Through September 30, 2014

	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Thru Septe</u>	<u>2014 Budget</u>	<u>2015 Budget</u>
EXPENSES							
EX10 Salaries & Wages							
8000-0000 Salaries	136,434	140,360	151,119	172,764	132,666	187,675	198,375
8002-0000 Part Time Wages	-	3,200	2,720	-	-	3,500	3,500
8004-0000 Temporary Help	-	13,419	20,707	7,023	3,374	20,375	20,375
8008-0000 Retirement Leave Pay-Out	-	-	-	22,183	-	-	-
EX10 Total	136,434	156,979	174,546	201,970	136,040	211,550	222,250
EX20 Fringe Benefits							
8010-0000 FICA	9,958	11,676	12,455	15,004	10,119	16,175	17,000
8011-0000 Pension-VMF	6,736	7,564	8,765	11,227	9,287	13,125	13,500
8012-0000 Pension-EEE Share	8,688	5,550	-	-	-	-	-
8013-0000 Health Insurance	19,372	20,256	20,096	29,477	27,909	36,275	38,275
8014-0000 Dental Insurance	1,134	1,134	1,134	1,679	1,490	2,000	2,000
8015-0000 Life Insurance	656	769	927	725	544	750	750
8016-0000 Worker's Comp Insurance	405	499	480	603	446	600	450
EX20 Total	46,949	47,448	43,857	58,715	49,795	68,925	71,975
EX30 Employee Training/Expense							
8070-0000 Training & Education	973	1,543	1,480	909	2,992	3,800	3,800
8080-0000 Travel Expenses	422	157	74	482	834	1,490	1,490
EX30 Total	1,395	1,700	1,554	1,391	3,826	5,290	5,290
EX40 Materials And Supplies							
8100-0205 Legal Resources	10,493	11,172	9,998	11,218	7,302	12,800	12,800
8100-0210 Membership/Publications	664	634	647	923	917	1,800	1,800
EX40 Total	11,157	11,806	10,645	12,141	8,219	14,600	14,600
EX60 Contractual Services							
8310-0000 Legal Services	39,387	11,383	9,570	102,662	37,361	86,000	85,000
8310-0007 Transcripts	-	611	-	-	3,833	400	1,400
8310-0008 Filing Fees	793	403	-	232	260	1,000	1,000
8310-0009 Legal- Environmental	665	235	1,319	-	-	-	-
8310-0011 Prosecutor	139,713	121,872	58,824	37,881	-	-	-
8310-0040 Witness Fees	-	-	-	-	-	250	250
8310-0041 Labor	23,821	23,625	48,285	-	-	-	-
EX60 Total	204,379	158,129	117,998	140,775	41,454	87,650	87,650
TOTAL EXPENSES	400,314	376,062	348,600	414,992	239,334	388,015	401,765

Village of Menomonee Falls
100-180 Community Life
Activity Through September 30, 2014

2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Thru Septe	2014 Budget	2015 Budget
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EXPENSES

EX36 Village Centre						
8110-7408 VC-Fishing Clinic	1,000	1,000	1,000	1,000	1,000	1,000
8110-7410 VC-Concerts	3,900	4,300	4,300	4,225	4,375	5,000
8110-7411 VC-Parade Admin	310	332	1,064	675	-	1,000
EX36 Total	5,210	5,632	6,364	5,900	5,375	7,000
EX43 Community Events						
8110-7401 Community Events	488	447	2,471	442	393	1,000
8110-7402 Fireworks	14,500	14,500	14,500	14,500	17,000	17,500
8110-7403 Senior Transportation	42,769	55,033	58,270	54,161	33,138	56,000
8110-7404 VMF Parades	6,800	6,000	6,000	6,000	6,666	10,000
8110-7412 ASCAP Music	305	310	324	334	331	350
EX43 Total	64,862	76,290	81,565	75,437	57,528	84,850
TOTAL EXPENSES	70,072	81,922	87,929	81,337	62,903	91,850
	70,072	81,922	87,929	81,337	62,903	91,850
	70,072	81,922	87,929	81,337	62,903	91,850

Village of Menomonee Falls
100-190 Financial Services
Activity Through September 30, 2014

	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Thru Septe</u>	<u>2014 Budget</u>	<u>2015 Budget</u>
EXPENSES							
EX10 Salaries & Wages							
8000-0000 Salaries	178,349	183,244	139,513	157,509	129,894	175,275	205,375
8001-0000 Overtime	88	-	376	49	-	1,225	1,250
8008-0015 Retirement Payout	-	37,562	-	-	-	-	-
EX10 Total	178,437	220,806	139,889	157,558	129,894	176,500	206,625
EX20 Fringe Benefits							
8010-0000 FICA	12,072	16,530	10,586	11,517	9,478	13,500	15,800
8011-0000 Pension-VMF	8,276	10,129	8,037	9,958	9,093	12,350	14,050
8012-0000 Pension-EEE Share	10,684	7,431	-	-	-	-	-
8013-0000 Health Insurance	33,737	43,047	32,325	19,293	23,350	45,675	58,525
8013-0020 Health Ins Retiree	7,588	7,848	-	-	-	-	-
8014-0000 Dental Insurance	2,173	2,340	1,762	1,506	3,041	2,400	2,925
8014-0010 Dental Ins Retiree	533	533	-	-	-	-	-
8015-0000 Life Insurance	661	721	311	199	192	250	325
8016-0000 Worker's Comp Insurance	620	767	838	516	376	500	425
8030-0619 Wage/Bene TID 7 Transfers	-	(902)	-	-	-	-	-
EX20 Total	76,344	88,444	53,859	42,989	45,530	74,675	92,050
EX30 Employee Training/Expense							
8070-0000 Training & Education	1,120	516	271	315	270	1,500	1,300
8080-0000 Travel Expenses	75	116	-	-	-	100	100
EX30 Total	1,195	632	271	315	270	1,600	1,400
EX40 Materials And Supplies							
8100-0000 Office Supplies	1,194	1,393	1,533	1,349	518	1,900	1,900
8100-0210 Membership/Publications	510	570	740	475	275	600	800
8110-0200 Small Equipment	168	535	172	303	-	500	500
8110-1901 Budget Preparation	69	188	-	-	-	-	-
EX40 Total	1,941	2,686	2,445	2,127	793	3,000	3,200
EX47 Property & Equipment							
8188-3001 Equipment	195	-	-	-	-	-	-
8190-6000 Office Furnishings	-	-	194	-	-	-	-
EX47 Total	195	-	194	-	-	-	-
EX60 Contractual Services							
8300-1901 Audit/Acctg. Serv.	25,588	25,872	70,503	78,418	42,000	45,000	75,000
8300-1902 Management Services	505	505	505	505	505	1,900	-
8300-1920 Bank Charges & Fees	16,133	10,431	10,589	10,805	9,982	13,000	13,000
8315-0000 GASB 45 Fees	-	-	-	-	-	9,000	-
EX60 Total	42,226	36,808	81,597	89,728	52,487	68,900	88,000
EX92 Bond Issue Expenditures							
8800-0000 Bond Expenses	-	-	-	-	-	-	2,000
EX92 Total	-	-	-	-	-	-	2,000
TOTAL EXPENSES	300,338	349,376	278,255	292,717	228,974	324,675	393,275

	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Thru Septe</u>	<u>2014 Budget</u>	<u>2015 Budget</u>
EXPENSES							
EX10 Salaries & Wages							
8000-0000 Salaries	134,954	163,322	165,926	171,108	136,572	174,025	181,175
8001-0000 Overtime	2,446	2,890	1,815	2,513	1,880	2,050	2,125
EX10 Total	137,400	166,212	167,741	173,621	138,452	176,075	183,300
EX20 Fringe Benefits							
8010-0000 FICA	9,849	12,066	12,234	12,630	10,105	13,475	14,025
8011-0000 Pension-VMF	6,564	8,853	9,945	11,514	9,692	12,325	12,475
8012-0000 Pension-EEE Share	8,473	6,452	-	8	-	-	-
8013-0000 Health Insurance	34,369	43,613	43,268	42,777	36,209	45,475	47,675
8014-0000 Dental Insurance	1,935	2,379	2,379	2,379	1,895	2,375	2,375
8015-0000 Life Insurance	415	454	495	515	418	550	650
8016-0000 Worker's Comp Insurance	558	546	625	517	376	500	375
EX20 Total	62,163	74,363	68,946	70,340	58,695	74,700	77,575
EX30 Employee Training/Expense							
8070-0000 Training & Education	2,500	-	130	-	29	7,000	7,000
8070-0020 Education Reimbursement	-	-	-	-	-	500	500
8075-0000 Recruitment & Personnel	275	-	-	-	-	-	-
8080-0000 Travel Expenses	56	110	-	-	92	2,000	2,000
EX30 Total	2,831	110	130	-	121	9,500	9,500
EX40 Materials And Supplies							
8100-0000 Office Supplies	41	296	251	149	158	2,500	2,500
8100-0150 Cabling Supplies	15	313	82	435	-	500	500
8100-0155 Security Supplies	1,026	1,376	1,399	226	2,407	1,000	1,000
8100-0195 A/V - Supplies	103	186	636	541	52	500	500
8100-0210 Membership/Publications	-	-	-	-	-	500	500
8110-0000 Department Supplies	493	257	235	205	90	2,700	2,700
8110-0200 Small Equipment	558	-	49	79	-	1,000	1,000
8130-0000 Computer Supplies	26,690	29,052	24,950	28,082	21,167	24,000	24,000
EX40 Total	28,926	31,480	27,602	29,717	23,874	32,700	32,700
EX44 Repair/Maintenance							
8160-0195 RM-AV System	-	249	544	3,495	1,249	3,000	6,000
8160-0200 RM-Security System	4,595	2,159	1,632	3,979	514	4,500	10,500
8160-8002 RM-Cabling	5,579	161	5,866	2,948	-	7,000	9,000
8162-8000 RM-Computer Hardware	4,921	7,028	10,865	10,307	10,557	13,000	14,000
8162-9000 RM-Telephone System	7,692	23,006	49	4,388	3,011	5,000	5,000
EX44 Total	22,787	32,603	18,956	25,117	15,331	32,500	44,500
EX45 Lease/Rent Expense							
8152-6000 Rent-Off.Eq.	43,739	55,428	52,785	59,077	50,219	71,300	71,300
8152-6005 Rent - Datacenter	-	-	-	-	-	-	30,000
EX45 Total	43,739	55,428	52,785	59,077	50,219	71,300	101,300
EX47 Property & Equipment							
8190-4000 Security System	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	102,044	137,279	98,957	75,909	17,522	113,526	259,750
8190-8095 A/V System	87	195	3,788	3,405	20	6,000	6,000
8190-8100 Computer Software	25,707	3,825	68,766	52,395	43,491	76,742	24,675
8190-9000 Rev Capital Fund Payment	4,000	4,000	4,000	4,000	-	2,950	2,950
EX47 Total	138,628	145,299	185,599	136,446	61,033	211,218	305,375
EX50 Utilities							
8210-0000 Telephone Service	46,849	47,562	48,231	47,893	35,227	60,000	60,000
8211-0000 Emergency Notification Ser	1,313	1,787	1,976	1,463	477	1,800	1,800
8212-0000 Teletype	2,952	3,078	2,994	2,994	2,183	3,036	3,036
8212-0001 Cellular Data Service	11,845	12,369	12,586	12,280	11,404	15,805	15,820
8212-0002 Pager Service	4	-	-	-	-	-	-

Village of Menomonee Falls
100-195 Communication & Info Serv
Activity Through September 30, 2014

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Thru Septe	2014 Budget	2015 Budget
8212-0003 Cellular Telephone Service	13,808	13,208	12,098	9,218	6,688	9,900	10,000
8212-0004 Internet Service	8,347	12,069	23,956	22,440	18,732	24,700	25,194
8212-0005 WAN Service	18,296	25,164	50,576	49,097	31,477	61,495	112,570
8212-0010 Cable TV Service	-	-	-	255	235	348	1,080
EX50 Total	103,414	115,237	152,417	145,640	106,423	177,084	229,500
EX60 Contractual Services							
8160-5000 Microsoft Enterprise Agree	27,353	59,448	59,448	59,448	63,953	63,500	68,000
8213-0002 Website Hosting Service	9,579	9,867	12,164	13,569	24,197	25,000	25,000
8213-0004 Website Development	-	-	-	-	-	2,000	2,000
8301-0000 Maintenance and Support	137,630	183,644	197,407	204,202	201,241	243,032	270,292
8302-0000 Consulting	2,655	2,468	13,195	72,144	47,230	71,875	43,875
EX60 Total	177,217	255,427	282,214	349,363	336,621	405,407	409,167
TOTAL EXPENSES	<u><u>717,105</u></u>	<u><u>876,159</u></u>	<u><u>956,390</u></u>	<u><u>989,321</u></u>	<u><u>790,769</u></u>	<u><u>1,190,484</u></u>	<u><u>1,392,917</u></u>

Village of Menomonee Falls
100-196 Dispatch 911
Activity Through September 30, 2014

	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Thru Septe</u>	<u>2014 Budget</u>	<u>2015 Budget</u>
EXPENSES							
EX10 Salaries & Wages							
8000-0000 Salaries	586,321	547,632	588,435	589,351	427,554	611,200	574,925
8001-0000 Overtime	22,290	11,849	13,665	11,652	1,950	15,425	14,500
8002-0000 Part Time Wages	-	-	-	-	-	-	24,450
EX10 Total	608,611	559,481	602,100	601,003	429,504	626,625	613,875
EX20 Fringe Benefits							
8010-0000 FICA	44,851	41,375	43,930	43,304	31,118	47,925	46,975
8011-0000 Pension-VMF	29,006	30,436	35,605	40,155	30,061	43,875	41,750
8012-0000 Pension-EEE Share	37,447	21,208	-	-	-	-	-
8013-0000 Health Insurance	132,204	128,754	116,830	187,797	162,521	190,550	178,575
8013-0020 Health Ins Retiree	7,581	7,842	-	-	-	-	-
8014-0000 Dental Insurance	7,724	8,168	8,182	9,571	6,389	9,575	8,525
8014-0010 Dental Ins Retiree	825	883	-	-	-	-	-
8015-0000 Life Insurance	897	1,007	1,152	1,196	882	1,200	1,325
8016-0000 Worker's Comp Insurance	1,470	1,687	1,487	1,852	1,317	1,750	1,225
EX20 Total	262,005	241,360	207,186	283,875	232,288	294,875	278,375
EX30 Employee Training/Expense							
8070-0000 Training & Education	1,228	984	1,766	810	537	1,000	800
8070-0020 Education Reimbursement	-	369	-	-	-	-	-
8090-0000 Uniforms	1,337	1,453	-	-	-	-	-
EX30 Total	2,565	2,806	1,766	810	537	1,000	800
EX40 Materials And Supplies							
8100-0000 Office Supplies	503	19	438	95	227	300	500
8100-0210 Membership/Publications	-	215	-	-	-	200	250
8110-0000 Department Supplies	519	228	15	-	580	-	-
8110-0003 Alarm Mailing Postage	819	467	523	577	-	700	-
8110-0200 Small Equipment	236	-	-	-	-	-	-
EX40 Total	2,077	929	976	672	807	1,200	750
EX44 Repair/Maintenance							
8160-4100 MCont-Radios	4,500	4,500	4,680	4,680	4,680	4,950	4,900
8162-4100 RM-Radio Equip.	74	2,650	2,978	1,810	75	2,750	2,800
EX44 Total	4,574	7,150	7,658	6,490	4,755	7,700	7,700
EX47 Property & Equipment							
8188-4100 Radio Hardware	1,495	-	443	-	400	400	400
8190-5901 Telephone Accessories	-	-	93	25	-	200	200
EX47 Total	1,495	-	536	25	400	600	600
TOTAL EXPENSES	<u>881,327</u>	<u>811,726</u>	<u>820,222</u>	<u>892,875</u>	<u>668,291</u>	<u>932,000</u>	<u>902,100</u>

Village of Menomonee Falls
100-200 Police Department
Activity Through September 30, 2014

	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Thru Septe</u>	<u>2014 Budget</u>	<u>2015 Budget</u>
EXPENSES							
EX10 Salaries & Wages							
8000-0000 Salaries	4,519,143	4,473,933	4,652,901	4,552,439	3,329,031	4,798,200	4,882,525
8001-0000 Overtime	48,231	89,433	84,676	97,595	74,842	90,300	91,225
8001-2000 Vacation Pay	46,070	37,634	35,275	44,767	53,771	-	-
8001-2001 Holiday Pay	35,339	34,254	39,489	44,460	1,961	93,525	102,500
8001-2002 Comp Time	77,606	83,772	48,537	60,832	35,870	89,400	90,550
8002-0000 Part Time Wages	148,859	155,137	160,075	157,289	99,703	154,975	150,000
8004-0000 Temporary Help	13,218	12,425	-	-	-	-	-
8008-0000 Retirement Leave Pay-Out	-	-	-	742	31,099	32,675	-
8008-0015 Retirement Payout	42,767	33,017	34,077	39,882	-	-	-
EX10 Total	4,931,233	4,919,605	5,055,030	4,998,006	3,626,277	5,259,075	5,316,800
EX20 Fringe Benefits							
8010-0000 FICA	362,612	368,068	374,886	368,063	265,149	402,325	406,725
8011-0000 Pension-VMF	548,215	571,722	597,416	684,504	357,337	529,175	497,425
8012-0000 Pension-EEE Share	272,133	277,762	268,970	283,126	206,472	308,525	282,825
8013-0000 Health Insurance	1,026,723	1,062,499	1,039,144	709,175	571,739	784,650	883,925
8014-0000 Dental Insurance	55,670	56,913	56,463	52,335	39,650	56,225	55,175
8015-0000 Life Insurance	8,057	8,381	8,667	8,328	6,249	9,780	9,450
8016-0000 Worker's Comp Insurance	151,315	151,470	183,963	218,606	162,923	217,375	160,850
8020-0000 VEBA	13,598	15,643	16,043	16,314	9,214	17,500	17,500
8021-0000 Nationwide - VMF	8,900	9,000	9,000	9,000	-	9,000	9,000
8030-0200 Wage/Bene Tfr-Spec Rev	(29,464)	(66,382)	(73,995)	(16,812)	-	-	-
EX20 Total	2,417,759	2,455,076	2,480,557	2,332,639	1,618,733	2,334,555	2,322,875
EX30 Employee Training/Expense							
8070-0000 Training & Education	41,903	57,139	43,160	49,277	24,972	45,000	45,000
8070-0020 Education Reimbursement	1,456	7,013	2,386	504	5,734	2,500	3,000
8075-0000 Recruitment & Personnel	2,675	1,268	1,656	2,773	1,326	2,000	1,500
8076-0000 Employee Exams/Evaluatio	-	-	3,667	5,036	2,774	3,500	2,000
8080-0000 Travel Expenses	407	889	497	518	82	500	500
8090-0000 Uniforms	35,933	40,723	32,532	34,068	33,779	37,000	37,000
EX30 Total	82,374	107,032	83,898	92,176	68,667	90,500	89,000
EX40 Materials And Supplies							
8100-0000 Office Supplies	4,557	2,522	3,791	2,963	1,416	3,000	3,000
8100-0010 Postage	3,054	2,920	2,484	3,016	2,408	2,500	2,500
8100-0025 Printing	1,303	3	1,773	1,515	-	500	500
8100-0170 Charge Card Fees	-	554	1,309	1,878	2,021	1,000	1,500
8110-0000 Department Supplies	16,240	14,996	9,441	8,355	5,912	8,000	8,000
8110-0001 Towing & Storage	775	(124)	1,893	1,536	1,545	1,500	1,500
8110-0002 Red Tags	125	(150)	(25)	(30)	(10)	100	100
8110-0200 Small Equipment	6,597	4,988	5,556	2,962	1,367	4,000	4,000
8110-0201 Motorcycle Program	4,917	3,298	3,141	3,141	3,178	3,200	3,200
8110-2001 Investigative Expenses	2,841	2,496	2,376	3,017	3,289	5,000	5,000
8150-0000 Accreditation Expenses	1,020	8	500	550	1,117	1,500	600
8170-4000 Gas & Diesel Fuel	104,389	137,559	142,641	129,583	94,478	125,000	125,000
8170-4020 Supplies-Vehicles	3,469	117	1,259	487	1,049	2,000	2,000
EX40 Total	149,287	169,187	176,139	158,973	117,770	157,300	156,900
EX44 Repair/Maintenance							
8162-3000 RM-Equipment	3,938	1,831	2,527	4,470	1,323	3,000	2,500
8162-4000 RM-Vehicles	44,602	44,582	39,142	58,689	35,709	43,000	43,000
8162-4100 RM-Radio Equip.	604	3,296	2,954	3,000	1,124	3,000	3,000
EX44 Total	49,144	49,709	44,623	66,159	38,156	49,000	48,500
EX47 Property & Equipment							
8188-4000 Vehicle Purchases	95,608	98,571	86,650	65,946	60,942	85,000	85,000
8188-4100 Radio Hardware	2,099	770	359	2,000	-	1,000	1,000
8190-6000 Office Furnishings	1,402	1,534	993	838	-	1,000	1,000
8190-6400 PD Fixed Assets	16,160	4,745	4,002	6,897	4,832	9,500	9,500
8190-8102 Software Modif/Adjust	-	475	1,950	1,822	750	2,000	-
8190-9000 Rev Capital Fund Payment	11,250	11,250	11,250	11,250	-	11,243	-

Village of Menomonee Falls
100-200 Police Department
Activity Through September 30, 2014

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Thru Septe	2014 Budget	2015 Budget
EX47 Total	126,519	117,345	105,204	88,753	66,524	109,743	96,500
EX50 Utilities							
8200-0010 Light/Power	1,840	1,771	1,837	2,716	1,334	2,000	2,000
8200-0020 Heat (Gas & Oil)	1,550	410	1,494	376	736	1,000	1,000
EX50 Total	3,390	2,181	3,331	3,092	2,070	3,000	3,000
EX60 Contractual Services							
8160-4200 Waukesha Co 800 Megahrt	13,252	10,586	12,666	19,528	16,953	17,000	28,000
8304-0000 Crossing Guard Contract	98,113	89,759	97,985	94,478	92,359	90,000	80,000
EX60 Total	111,365	100,345	110,651	114,006	109,312	107,000	108,000
EX75 Insurances							
8612-0000 Claims Settled	-	1,436	-	-	-	-	-
EX75 Total	-	1,436	-	-	-	-	-
TOTAL EXPENSES	<u>7,871,071</u>	<u>7,921,916</u>	<u>8,059,433</u>	<u>7,853,804</u>	<u>5,647,509</u>	<u>8,110,173</u>	<u>8,141,575</u>

Village of Menomonee Falls
100-220 Fire Department
Activity Through September 30, 2014

	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Thru Septe</u>	<u>2014 Budget</u>	<u>2015 Budget</u>
EXPENSES							
EX10 Salaries & Wages							
8000-0000 Salaries	981,460	1,034,868	1,061,778	1,113,839	837,010	1,192,700	1,211,650
8001-0000 Overtime	11,923	15,314	12,111	30,298	62,464	12,025	12,475
8002-0000 Part Time Wages	400,087	417,514	406,825	469,757	415,102	489,925	752,825
8003-2200 POC Firemen Wages	101,120	114,622	117,866	3,338	2,180	-	150,000
EX10 Total	1,494,590	1,582,318	1,598,580	1,617,232	1,316,756	1,694,650	2,126,950
EX20 Fringe Benefits							
8010-0000 FICA	110,865	120,218	119,394	121,170	124,467	129,625	162,725
8011-0000 Pension-VMF	164,836	179,143	181,884	208,472	112,443	176,550	156,250
8012-0000 Pension-EEE Share	76,384	83,884	83,480	88,199	14,429	-	28,175
8013-0000 Health Insurance	229,482	249,766	247,788	188,052	197,407	283,225	287,025
8014-0000 Dental Insurance	13,755	14,569	14,569	13,903	10,625	15,275	15,100
8015-0000 Life Insurance	2,302	2,474	2,755	2,221	1,558	3,925	3,225
8016-0000 Worker's Comp Insurance	49,996	60,252	64,127	86,340	59,351	79,200	72,675
8019-0000 ICMA-VMF	9,500	9,500	9,500	5,481	-	-	-
8030-0000 Wage/Benefit Transfers	(106)	-	-	-	-	-	-
EX20 Total	657,014	719,806	723,497	713,838	520,280	687,800	725,175
EX30 Employee Training/Expense							
8070-0000 Training & Education	247	-	-	540	36	-	-
8070-0002 Training-Admin	2,014	3,074	1,380	553	1,378	2,000	1,000
8070-0003 Training-EMS	7,646	8,041	15,590	11,642	11,506	11,000	11,000
8070-0004 Training-Fire	6,917	9,648	7,319	7,015	5,272	7,000	7,000
8070-0005 Training-HM	110	570	-	-	-	-	-
8070-0006 Training-Prev	1,102	765	724	1,011	560	750	750
8070-0020 Education Reimbursement	1,580	2,595	2,763	3,780	-	3,500	3,000
8070-0021 Volunteer reimbursements	16,575	17,309	22,000	127,810	80,305	150,000	-
8075-0000 Recruitment & Personnel	3,600	4,730	2,040	4,115	2,093	4,000	3,000
8076-0000 Employee Exams/Evaluatio	11,652	10,160	14,655	18,429	10,382	11,000	12,000
8080-0000 Travel Expenses	69	100	392	96	-	200	200
8090-0000 Uniforms	11,892	10,767	12,409	13,045	7,719	13,000	13,000
EX30 Total	63,404	67,759	79,272	188,036	119,251	202,450	50,950
EX40 Materials And Supplies							
8100-0000 Office Supplies	1,338	1,398	893	1,077	784	1,400	1,400
8100-0010 Postage	1,215	1,599	1,554	904	702	1,500	1,500
8100-0200 Dues & Subscriptions	1,810	1,939	1,525	2,221	1,906	2,000	2,000
8110-0000 Department Supplies	41	1,008	1,527	3,330	1,119	1,500	1,500
8110-2201 Tech Supplies & Expenses	25,356	14,024	22,067	21,215	7,227	22,000	30,000
8110-2202 Ambulance Supplies	33,365	34,532	36,413	34,171	29,213	36,000	36,000
8110-2203 Fire Prevention	1,650	1,406	547	1,440	919	1,000	1,000
8110-2205 Hazard Material	725	536	548	700	-	750	750
8170-2000 Supplies-Building	6,169	6,490	6,182	5,499	3,066	7,000	8,500
8170-4000 Gas & Diesel Fuel	32,020	52,294	54,262	51,793	44,191	42,000	45,000
EX40 Total	103,689	115,226	125,518	122,350	89,127	115,150	127,650
EX44 Repair/Maintenance							
8160-4100 MCont-Radios	8,227	6,484	2,329	4,955	877	7,000	5,000
8162-2000 RM-Building & Grounds	22,438	37,490	22,667	36,221	20,095	22,000	22,000
8162-4000 RM-Vehicles	45,009	46,230	43,179	75,865	47,155	43,000	45,000
EX44 Total	75,674	90,204	68,175	117,041	68,127	72,000	72,000
EX45 Lease/Rent Expense							
8152-3000 Rent-Equipment	-	-	-	2,176	-	-	-
EX45 Total	-	-	-	2,176	-	-	-
EX47 Property & Equipment							
8186-2501 Station #1	-	-	-	250	-	-	-
8186-2502 Station #2	254	197	-	250	-	-	-
8186-2503 Station #3	225	327	-	250	-	-	-
8186-2504 Station #4	-	-	208	249	-	-	-

Village of Menomonee Falls
100-220 Fire Department
Activity Through September 30, 2014

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Thru Septe	2014 Budget	2015 Budget
8188-4100 Radio Hardware	1,211	3,880	2,019	2,132	1,236	3,500	3,500
8190-6000 Office Furnishings	-	-	-	316	-	500	500
8190-9000 Rev Capital Fund Payment	<u>56,642</u>	<u>68,329</u>	<u>80,757</u>	<u>79,665</u>	-	<u>85,000</u>	<u>246,000</u>
EX47 Total	58,332	72,733	82,984	83,112	1,236	89,000	250,000
EX50 Utilities							
8200-0010 Light/Power	40,469	44,111	46,460	48,797	33,749	40,000	50,000
8200-0020 Heat (Gas & Oil)	30,911	34,689	21,320	30,550	32,212	35,000	43,000
8200-0030 Water/Sewer VMF	4,639	4,439	4,847	5,055	3,018	4,800	6,000
8200-2201 Alarm System	-	-	-	2,100	-	-	-
EX50 Total	76,019	83,239	72,627	86,502	68,979	79,800	99,000
EX60 Contractual Services							
8110-2204 Ambulance Admin Exp	33,421	37,779	40,607	35,448	32,573	45,000	45,000
8160-4200 Waukesha Co 800 Megahrt	<u>10,784</u>	<u>10,586</u>	<u>12,666</u>	<u>9,835</u>	<u>16,953</u>	<u>17,000</u>	<u>27,000</u>
EX60 Total	44,205	48,365	53,273	45,283	49,526	62,000	72,000
TOTAL EXPENSES	<u>2,572,927</u>	<u>2,779,650</u>	<u>2,803,926</u>	<u>2,975,570</u>	<u>2,233,282</u>	<u>3,002,850</u>	<u>3,523,725</u>

2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Thru Septe	2014 Budget	2015 Budget
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EXPENSES

EX70 Other Operating						
8430-0000 Hydrant Rental	<u>1,684,428</u>	<u>1,663,828</u>	<u>1,658,233</u>	<u>1,659,499</u>	<u>1,246,442</u>	<u>1,660,764</u>
EX70 Total	<u>1,684,428</u>	<u>1,663,828</u>	<u>1,658,233</u>	<u>1,659,499</u>	<u>1,246,442</u>	<u>1,660,764</u>
TOTAL EXPENSES	<u>1,684,428</u>	<u>1,663,828</u>	<u>1,658,233</u>	<u>1,659,499</u>	<u>1,246,442</u>	<u>1,660,764</u>

Village of Menomonee Falls
100-260 Pest & Weed Control
Activity Through September 30, 2014

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Thru Septe	2014 Budget	2015 Budget
EXPENSES							
EX10 Salaries & Wages							
8000-0000 Salaries	22,023	22,370	22,887	23,429	10,797	23,800	24,275
8001-0000 Overtime	-	69	-	-	-	-	-
EX10 Total	22,023	22,439	22,887	23,429	10,797	23,800	24,275
EX20 Fringe Benefits							
8010-0000 FICA	1,625	1,689	1,707	1,746	804	1,825	1,850
8011-0000 Pension-VMF	1,060	1,212	1,358	1,562	756	1,675	1,650
8012-0000 Pension-EEE Share	1,368	892	-	12	-	-	-
8013-0000 Health Insurance	5,084	5,266	5,236	1,365	722	5,475	5,750
8014-0000 Dental Insurance	282	283	283	283	142	275	275
8015-0000 Life Insurance	105	101	100	109	59	150	150
8016-0000 Worker's Comp Insurance	-	-	-	88	54	65	1,100
EX20 Total	9,524	9,443	8,684	5,165	2,537	9,465	10,775
EX40 Materials And Supplies							
8100-0000 Office Supplies	-	-	2	242	-	-	-
8100-0220 Notices & Publications	-	13	-	-	-	-	-
EX40 Total	-	13	2	242	-	-	-
EX60 Contractual Services							
8300-0000 Contracts	5,800	19,499	2,345	5,632	5,636	5,000	-
EX60 Total	5,800	19,499	2,345	5,632	5,636	5,000	-
TOTAL EXPENSES	<u>37,347</u>	<u>51,394</u>	<u>33,918</u>	<u>34,468</u>	<u>18,970</u>	<u>38,265</u>	<u>35,050</u>

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Thru Septe	2014 Budget	2015 Budget
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EXPENSES

EX40 Materials And Supplies							
8110-0000 Department Supplies		40	63			700	700
EX40 Total	-	40	63	-	-	700	700
EX44 Repair/Maintenance							
8162-3000 RM-Equipment	-	-	374	716	-	750	750
8162-4300 RM-Sirens	4,978	3,480	892	3,550	-	3,550	3,550
EX44 Total	4,978	3,480	1,266	4,266	-	4,300	4,300
EX50 Utilities							
8200-2801 Recurring Charges	1,088	1,358	1,270	698	-	-	698
EX50 Total	1,088	1,358	1,270	698	-	-	698
TOTAL EXPENSES	6,066	4,878	2,599	4,964	-	5,000	5,698

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Thru Septe	2014 Budget	2015 Budget
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EXPENSES

EX30 Employee Training/Expense							
8075-0000 Recruitment & Personnel	<u>14,138</u>	<u>1,015</u>	<u>633</u>	<u>-</u>	<u>-</u>	<u>500</u>	<u>500</u>
EX30 Total	14,138	1,015	633	-	-	500	500
EX40 Materials And Supplies							
8110-2901 Police & Fire Commission	<u>-</u>	<u>14,815</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
8110-2902 Prisoner Board	<u>16,586</u>	<u>15,878</u>	<u>14,777</u>	<u>20,548</u>	<u>6,836</u>	<u>15,500</u>	<u>15,500</u>
EX40 Total	16,586	30,693	14,777	20,548	6,836	15,500	15,500
EX60 Contractual Services							
8300-2901 HAWS Contract	<u>9,570</u>						
EX60 Total	9,570	9,570	9,570	9,570	9,570	9,570	9,570
TOTAL EXPENSES	<u>40,294</u>	<u>41,278</u>	<u>24,980</u>	<u>30,118</u>	<u>16,406</u>	<u>25,570</u>	<u>25,570</u>

Village of Menomonee Falls
100-400 Street Maintenance
Activity Through September 30, 2014

	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Thru Septe</u>	<u>2014 Budget</u>	<u>2015 Budget</u>
EXPENSES							
EX10 Salaries & Wages							
8000-0000 Salaries	1,160,556	1,070,919	957,758	783,032	558,732	784,225	792,500
8001-0000 Overtime	37,798	43,142	36,458	50,344	37,246	65,450	66,025
8004-0000 Temporary Help	5,664	8,141	7,589	-	-	20,000	20,000
8008-0000 Retirement Leave Pay-Out	-	22,018	-	14,496	-	-	-
EX10 Total	1,204,018	1,144,220	1,001,805	847,872	595,978	869,675	878,525
EX20 Fringe Benefits							
8010-0000 FICA	88,127	85,902	75,203	63,923	43,607	66,525	67,200
8011-0000 Pension-VMF	57,704	60,406	57,218	56,632	41,569	59,475	58,375
8012-0000 Pension-EEE Share	74,490	45,379	-	-	-	-	-
8013-0000 Health Insurance	384,567	366,912	313,636	238,159	181,341	252,400	264,600
8014-0000 Dental Insurance	20,918	18,855	17,419	13,342	9,514	13,275	13,275
8015-0000 Life Insurance	3,769	3,741	3,738	3,429	2,296	3,375	2,925
8016-0000 Worker's Comp Insurance	46,259	68,893	75,100	40,006	31,625	42,200	37,850
8030-0000 Wage/Benefit Transfers	(5,301)	(5,895)	(6,773)	(5,850)	(1,362)	(7,000)	(7,000)
8030-0740 Wage/Bene Storm Water Ut	(364,173)	(397,621)	(296,737)	(243,723)	(181,417)	(270,500)	(253,330)
EX20 Total	306,360	246,572	238,804	165,918	127,173	159,750	183,895
EX30 Employee Training/Expense							
8070-0000 Training & Education	808	1,293	141	24	295	500	500
8090-0000 Uniforms	7,622	7,774	8,087	10,789	10,073	14,000	14,000
EX30 Total	8,430	9,067	8,228	10,813	10,368	14,500	14,500
EX40 Materials And Supplies							
8100-0000 Office Supplies	202	310	946	216	279	500	500
8100-0210 Membership/Publications	471	389	576	583	928	400	400
8110-0000 Department Supplies	7,031	5,668	12,408	7,738	5,339	8,000	8,000
8110-0150 Medium Equip/Tools	3,851	7,076	4,695	3,263	-	3,000	3,000
8110-1201 Medical Supplies	2,023	1,624	731	460	-	-	-
8170-4000 Gas & Diesel Fuel	99,358	149,710	70,428	181,168	67,871	205,000	205,000
8182-1400 Street Light Projects	(3,000)	536	(2,661)	5,300	7,045	-	-
8182-1401 Traffic Signals	2,496	13,334	(443)	7,855	3,454	10,000	10,000
8182-1402 Signs	18,500	18,378	15,284	9,121	9,605	14,000	14,000
8182-1403 Street Repairs - Small	6,290	7,255	9,654	7,075	3,251	7,500	7,500
8182-1404 Street/Road Maint/Repair	696,666	598,425	700,000	700,000	46,712	700,000	700,000
8182-1407 Priv.Driv.Culvert Repair	4,362	876	3,730	3,189	1,122	3,000	3,000
8182-1410 Pavement Marking	33,193	33,329	36,682	36,024	36,604	38,000	38,000
EX40 Total	871,443	836,910	852,030	961,992	182,210	989,400	989,400
EX44 Repair/Maintenance							
8162-1400 RM-St.Lights	4,372	7,654	20,401	13,049	8,276	12,000	12,000
8162-4001 RM-Fuel System	2,624	14,847	7,956	6,877	1,822	8,000	8,000
8162-4002 RM-Village Centre	420	-	-	-	-	-	-
8162-4100 RM-Radio Equip.	849	551	330	1,192	523	1,000	1,000
EX44 Total	8,265	23,052	28,687	21,118	10,621	21,000	21,000
EX45 Lease/Rent Expense							
8152-3000 Rent-Equipment	66	471	216	964	239	500	500
EX45 Total	66	471	216	964	239	500	500
EX47 Property & Equipment							
8188-4100 Radio Hardware	-	-	13,619	-	-	500	500
8190-6000 Office Furnishings	-	-	466	-	-	-	-
8190-9000 Rev Capital Fund Payment	139,533	179,332	180,569	217,339	-	250,000	253,000
EX47 Total	139,533	179,332	194,654	217,339	-	250,500	253,500
EX50 Utilities							
8200-4001 Street Light Power	437,765	454,158	456,180	462,189	344,794	450,000	450,000
8200-4002 Traffic Signal Power	16,935	18,536	17,843	17,233	11,389	18,500	18,500
8212-0003 Cellular Telephone Service	8	-	-	-	-	-	-

Village of Menomonee Falls
100-400 Street Maintenance
Activity Through September 30, 2014

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Thru Septe	2014 Budget	2015 Budget
EX50 Total	454,708	472,694	474,023	479,422	356,183	468,500	468,500
EX51 DPW Activities							
8110-4000 Mail Box Repair/Replcmnt	1,927	1,592	1,626	636	570	2,500	2,500
8110-4001 Sand/Salt/Calciumchloride	262,731	274,125	339,922	582,596	209,471	540,000	320,000
8110-4002 Welding Supplies	7,461	6,427	7,546	7,066	4,026	7,000	7,000
8110-4003 Connecting Streets	16,861	-	-	-	-	-	-
8110-4007 Alternative Fuel Supplies	843	3,924	1,736	449	1,221	2,500	2,500
EX51 Total	289,823	286,068	350,830	590,747	215,288	552,000	332,000
EX60 Contractual Services							
8300-0000 Contracts	-	-	5,250	68,600	55,122	125,000	125,000
EX60 Total	-	-	5,250	68,600	55,122	125,000	125,000
EX70 Other Operating							
8209-0000 Diggers Hot Line	9,551	11,326	9,661	9,935	4,790	10,000	10,000
8495-0000 Special Projects	6,021	10,792	4,433	17,950	-	5,000	5,000
EX70 Total	15,572	22,118	14,094	27,885	4,790	15,000	15,000
TOTAL EXPENSES	<u>3,298,218</u>	<u>3,220,504</u>	<u>3,168,621</u>	<u>3,392,670</u>	<u>1,557,972</u>	<u>3,465,825</u>	<u>3,281,820</u>

	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Thru Septe</u>	<u>2014 Budget</u>	<u>2015 Budget</u>
EXPENSES							
EX10 Salaries & Wages							
8000-0000 Salaries	145,157	165,616	126,573	151,223	117,357	162,525	165,775
8001-0000 Overtime	5,026	6,393	10,073	10,665	5,497	10,900	11,125
EX10 Total	150,183	172,009	136,646	161,888	122,854	173,425	176,900
EX20 Fringe Benefits							
8010-0000 FICA	11,129	12,837	10,515	12,152	9,191	13,275	13,525
8011-0000 Pension-VMF	7,301	9,258	8,250	10,807	8,600	12,150	12,025
8012-0000 Pension-EEE Share	9,424	6,853	-	-	-	-	-
8013-0000 Health Insurance	47,957	54,233	33,687	30,587	24,198	32,275	33,825
8014-0000 Dental Insurance	2,641	2,960	1,842	1,657	1,233	1,650	1,650
8015-0000 Life Insurance	359	410	335	340	271	350	350
8016-0000 Worker's Comp Insurance	9,549	14,149	16,930	8,186	6,633	8,850	7,575
EX20 Total	88,360	100,700	71,559	63,729	50,126	68,550	68,950
EX30 Employee Training/Expense							
8070-0000 Training & Education	764	1,164	1,059	579	-	1,200	1,200
8090-0000 Uniforms	5,846	7,110	8,291	7,839	5,945	9,500	9,500
EX30 Total	6,610	8,274	9,350	8,418	5,945	10,700	10,700
EX40 Materials And Supplies							
8100-0000 Office Supplies	-	101	-	180	-	-	-
8100-0210 Membership/Publications	1,863	1,943	1,962	4,571	3,479	2,000	2,000
8110-0000 Department Supplies	120,770	137,818	128,301	127,706	96,351	150,000	150,000
8110-0009 Plow blade costs	11,987	1,951	27,042	26,621	21,625	22,000	22,000
8110-0100 Small Equip./Tools	3,898	593	2,185	2,074	2,873	2,200	2,200
8110-1201 Medical Supplies	-	-	68	-	-	-	-
EX40 Total	138,518	142,406	159,558	161,152	124,328	176,200	176,200
EX44 Repair/Maintenance							
8162-3000 RM-Equipment	1,916	1,866	2,354	21	-	2,000	2,000
8162-4000 RM-Vehicles	(277)	160	3,258	102	-	-	-
8162-4100 RM-Radio Equip.	454	-	98	-	-	-	-
EX44 Total	2,093	2,026	5,710	123	-	2,000	2,000
EX47 Property & Equipment							
8188-4200 Service Equipment	723	-	3,158	2,407	58,938	-	-
EX47 Total	723	-	3,158	2,407	58,938	-	-
EX51 DPW Activities							
8110-4002 Welding Supplies	-	-	495	234	-	-	-
EX51 Total	-	-	495	234	-	-	-
EX60 Contractual Services							
8300-0420 Contract R&M Equipment	15,508	9,385	3,127	9,068	34,053	15,000	18,000
EX60 Total	15,508	9,385	3,127	9,068	34,053	15,000	18,000
TOTAL EXPENSES	401,995	434,800	389,603	407,019	396,244	445,875	452,750

2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Thru Septe	2014 Budget	2015 Budget
-	-	-	276	210	3,000	3,000
-	-	-	276	210	3,000	3,000
-	-	-	24,621	16,539	14,000	15,000
-	-	-	24,621	16,539	14,000	15,000
-	-	-	29,208	21,375	28,000	28,000
-	-	-	33,380	33,525	41,000	43,000
-	-	-	3,017	2,150	4,000	4,000
-	-	-	233	164	600	600
-	-	-	104	37	-	-
-	-	-	419	1,023	1,000	1,000
-	-	-	66,361	58,274	74,600	76,600
-	-	-	91,258	75,023	91,600	94,600

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Thru Septe	2014 Budget	2015 Budget
EXPENSES							
EX40 Materials And Supplies							
8110-0000 Department Supplies	1,795	1,713	814	-	-	-	-
EX40 Total	1,795	1,713	814	-	-	-	-
EX44 Repair/Maintenance							
8162-2000 RM-Building & Grounds	3,687	6,407	10,487	-	-	-	-
EX44 Total	3,687	6,407	10,487	-	-	-	-
EX50 Utilities							
8200-0010 Light/Power	15,599	17,451	17,853	-	-	-	-
8200-0020 Heat (Gas & Oil)	18,346	17,311	13,772	-	-	-	-
8200-0030 Water/Sewer VMF	1,795	2,284	2,085	-	-	-	-
8200-0040 Utility-Otto Property	834	560	582	-	-	-	-
8200-0050 Utility-Sunnyside School	-	-	70	-	-	-	-
8200-2201 Alarm System	419	419	419	-	-	-	-
EX50 Total	36,993	38,025	34,781	-	-	-	-
TOTAL EXPENSES	42,475	46,145	46,082	-	-	-	-

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Thru Septe	2014 Budget	2015 Budget
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EXPENSES

EX40 Materials And Supplies							
8110-0000 Department Supplies	<u>3,412</u>	<u>535</u>	<u>1,878</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EX40 Total	3,412	535	1,878	-	-	-	-
EX44 Repair/Maintenance							
8162-2000 RM-Building & Grounds	<u>3,727</u>	<u>1,663</u>	<u>7,969</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EX44 Total	3,727	1,663	7,969	-	-	-	-
EX50 Utilities							
8200-0010 Light/Power	9,433	9,218	6,589	-	-	-	-
8200-0020 Heat (Gas & Oil)	17,997	12,976	11,040	-	-	-	-
8200-0030 Water/Sewer VMF	1,127	960	679	-	-	-	-
8200-2201 Alarm System	<u>642</u>	<u>419</u>	<u>419</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EX50 Total	29,199	23,573	18,727	-	-	-	-
TOTAL EXPENSES	<u>36,338</u>	<u>25,771</u>	<u>28,574</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Thru Septe	2014 Budget	2015 Budget
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EXPENSES

EX44 Repair/Maintenance							
8162-2000 RM-Building & Grounds	12,814	27,901	11,548	13,256	13,670	15,000	15,000
EX44 Total	12,814	27,901	11,548	13,256	13,670	15,000	15,000
EX50 Utilities							
8200-0010 Light/Power	5,413	5,356	6,614	8,972	3,147	7,000	7,000
8200-0020 Heat (Gas & Oil)	3,613	3,438	2,071	2,219	2,680	4,000	4,000
8200-0030 Water/Sewer VMF	2,033	2,877	2,504	1,992	989	2,200	2,200
8200-2201 Alarm System	707	1,273	1,225	719	719	700	700
EX50 Total	11,766	12,944	12,414	13,902	7,535	13,900	13,900
TOTAL EXPENSES	24,580	40,845	23,962	27,158	21,205	28,900	28,900

	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Thru Septe</u>	<u>2014 Budget</u>	<u>2015 Budget</u>
EXPENSES							
EX10 Salaries & Wages							
8000-0000 Salaries	306,467	264,267	252,861	294,946	186,613	302,775	277,650
8001-0000 Overtime	6,816	8,759	8,368	15,275	8,284	24,000	32,300
8004-0000 Temporary Help	40,841	37,794	32,250	37,732	24,238	30,000	30,000
8008-0000 Retirement Leave Pay-Out	-	-	-	-	30,836	25,550	24,075
EX10 Total	354,124	310,820	293,479	347,953	249,971	382,325	364,025
EX20 Fringe Benefits							
8010-0000 FICA	26,083	23,181	21,554	26,027	18,701	29,250	27,850
8011-0000 Pension-VMF	16,165	16,138	15,954	21,415	13,627	24,675	22,700
8012-0000 Pension-EEE Share	20,868	11,819	-	-	-	-	-
8013-0000 Health Insurance	105,275	87,329	74,222	78,078	51,631	83,450	67,925
8013-0020 Health Ins Retiree	15,175	-	-	-	-	-	-
8014-0000 Dental Insurance	5,684	4,618	4,262	4,346	2,698	4,375	3,350
8014-0010 Dental Ins Retiree	1,067	-	-	-	-	-	-
8015-0000 Life Insurance	963	793	897	1,208	808	1,475	1,275
8016-0000 Worker's Comp Insurance	13,993	20,704	21,051	16,016	13,514	18,025	15,850
EX20 Total	205,273	164,582	137,940	147,090	100,979	161,250	138,950
EX30 Employee Training/Expense							
8070-0000 Training & Education	225	-	-	-	-	250	250
EX30 Total	225	-	-	-	-	250	250
EX40 Materials And Supplies							
8110-0000 Department Supplies	8,825	13,827	10,654	5,679	8,200	10,000	10,000
8110-1501 Custodial Supplies	757	1,726	1,010	1,852	1,631	3,000	3,500
8110-6203 Chemicals	3,673	2,474	1,409	1,496	1,736	1,600	1,600
8170-4000 Gas & Diesel Fuel	20,516	28,383	22,479	24,814	17,557	22,000	22,000
8182-1402 Signs	645	1,490	927	827	591	1,200	2,500
8182-1620 Misc Park Improvements	1,630	94	299	70	1,454	1,000	1,000
8182-1623 Park Vandalism	1,542	1,668	(391)	797	(3,850)	1,000	1,000
EX40 Total	37,588	49,662	36,387	35,535	27,319	39,800	41,600
EX44 Repair/Maintenance							
8162-2000 RM-Building & Grounds	6,912	3,415	2,863	2,385	1,599	3,000	3,000
8162-4000 RM-Vehicles	51,643	30,838	22,836	18,722	20,070	30,000	30,000
8162-4100 RM-Radio Equip.	470	124	100	-	-	-	-
EX44 Total	59,025	34,377	25,799	21,107	21,669	33,000	33,000
EX46 Forestry							
8110-6202 Forestry Supplies	1,547	1,766	3,088	925	1,873	1,000	1,000
8110-6205 Forestry Chemicals	-	338	566	378	393	500	500
8182-1621 Plants And Shrubs	541	938	506	369	-	500	500
8182-1622 Landscape/Restorations	-	336	-	-	-	-	-
8182-1624 Insect & Disease	-	250	12	-	307	500	500
8182-1625 Trees	295	696	153	188	602	500	500
8182-1626 Invasive Species Control	-	-	-	9,341	10,124	20,000	20,000
EX46 Total	2,383	4,324	4,325	11,201	13,299	23,000	23,000
EX50 Utilities							
8200-0010 Light/Power	33,016	37,688	30,727	32,601	25,347	25,000	30,000
8200-0020 Heat (Gas & Oil)	9,491	9,858	5,234	7,054	5,432	8,000	8,000
8200-0030 Water/Sewer VMF	12,499	11,449	13,679	7,241	4,884	10,000	10,000
8220-2201 Alarm System	642	419	419	-	-	-	-
EX50 Total	55,648	59,414	50,059	46,896	35,663	43,000	48,000
EX60 Contractual Services							
8300-0420 Contract R&M Equipment	291	3,444	-	-	-	-	-
8300-0620 Contract Lawn Care	33,674	42,852	44,860	79,177	47,535	70,000	80,000
8300-0621 Contract Tree Maintenance	-	-	9,337	30,359	31,950	25,000	25,000
EX60 Total	33,965	46,296	54,197	109,536	79,485	95,000	105,000

Village of Menomonee Falls
100-620 Parks & Forestry Operations
Activity Through September 30, 2014

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Thru Septe	2014 Budget	2015 Budget
TOTAL EXPENSES	<u>748,231</u>	<u>669,475</u>	<u>602,186</u>	<u>719,318</u>	<u>528,385</u>	<u>777,625</u>	<u>753,825</u>

Village of Menomonee Falls
100-640 Parks Projects
Activity Through September 30, 2014

2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Thru Septe	2014 Budget	2015 Budget
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EXPENSES

EX48 Park Projects

8110-6401 Portable Toilet Rental	2,583	2,737	2,731	3,039	3,121	3,000	3,000
8110-6402 Christmas Decorations	1,316	1,426	339	5,159	544	800	800
8182-1641 Impr-Ball Diamond	9,364	6,203	9,746	9,196	6,758	7,000	7,000
8182-1642 Impr-Lime Kiln Park	-	-	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	570	14,124	342	-	244	800	800
8182-1646 Impr-Tennis Ct Maint	535	285	-	2,353	222	2,000	2,000
8182-1647 Impr-Village Park	1,386	695	4,957	609	180	1,000	1,000
8182-1649 Impr-Willowood Park	1,172	12,074	1,097	327	48	1,000	1,000
8182-1651 Impr-Parkland Misc.	-	-	3,556	-	500	1,000	1,000
8182-1652 Impr-Oakwood Park	644	14,174	702	791	565	1,000	1,000
8182-1653 Impr-Mill Pond Park	51	390	1,536	619	1,054	500	500
8182-1659 River's Edge Park	-	-	1,064	184	-	1,000	1,000
EX48 Total	17,919	57,380	38,481	22,326	13,236	20,600	20,600
TOTAL EXPENSES	17,919	57,380	38,481	22,326	13,236	20,600	20,600

	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Thru Septe</u>	<u>2014 Budget</u>	<u>2015 Budget</u>
EXPENSES							
EX10 Salaries & Wages							
8000-0000 Salaries	24,876	25,959	23,608	24,100	17,650	24,000	24,950
EX10 Total	24,876	25,959	23,608	24,100	17,650	24,000	24,950
EX20 Fringe Benefits							
8010-0000 FICA	1,991	1,434	1,365	1,352	1,274	1,825	1,900
8011-0000 Pension-VMF	1,078	1,379	1,407	1,606	1,235	1,675	1,700
8012-0000 Pension-EEE Share	1,392	852	-	-	-	-	-
8013-0000 Health Insurance	2,648	2,739	2,717	2,694	2,147	2,700	2,875
8014-0000 Dental Insurance	284	304	328	348	284	350	400
8015-0000 Life Insurance	74	68	101	135	104	125	125
8016-0000 Worker's Comp Insurance	-	-	-	88	6,806	65	50
EX20 Total	7,467	6,776	5,918	6,223	11,850	6,740	7,050
EX40 Materials And Supplies							
8100-0210 Membership/Publications	632	75	48	33	-	600	200
EX40 Total	632	75	48	33	-	600	200
EX49 Comm Development							
8110-7501 Marketing	1,995	3,795	1,195	117	100	4,000	2,000
8110-7503 CDA Projects	-	-	-	82	-	-	-
8110-7504 Local Tourism	445	275	205	261	157	650	500
8110-7505 Visitor/Tourist Bureau	15,000	15,000	15,000	15,000	1,390	105,000	15,000
8110-7506 Tourism Reimbursement	-	30,108	-	-	-	-	-
8110-7901 Chamber Of Commerce	-	-	1,255	1,000	-	1,500	1,500
EX49 Total	17,440	49,178	17,655	16,460	1,647	111,150	19,000
TOTAL EXPENSES	50,415	81,988	47,229	46,816	31,147	142,490	51,200

Village of Menomonee Falls
100-760 Engineering
Activity Through September 30, 2014

	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Thru Septe</u>	<u>2014 Budget</u>	<u>2015 Budget</u>
EXPENSES							
EX10 Salaries & Wages							
8000-0000 Salaries	467,055	478,606	454,435	367,111	290,227	385,125	403,575
8001-0000 Overtime	5,663	5,222	7,543	6,760	6,845	6,125	6,250
8004-0000 Temporary Help	7,969	9,391	12,781	7,133	8,105	13,000	13,000
EX10 Total	480,687	493,219	474,759	381,004	305,177	404,250	422,825
EX20 Fringe Benefits							
8010-0000 FICA	36,348	37,769	36,037	28,712	22,630	30,925	32,350
8011-0000 Pension-VMF	22,543	25,790	27,794	25,128	20,796	27,400	27,875
8012-0000 Pension-EEE Share	29,102	18,741	-	-	-	-	-
8013-0000 Health Insurance	95,533	98,349	104,012	73,646	70,963	70,150	81,500
8013-0010 Health/Dental Payout	17,401	18,078	-	-	-	-	-
8014-0000 Dental Insurance	5,326	5,643	6,361	4,735	4,217	4,325	4,750
8015-0000 Life Insurance	627	673	691	500	363	575	500
8016-0000 Worker's Comp Insurance	1,499	1,463	1,371	1,292	4,265	1,125	17,250
8030-0200 Wage/Bene Tfr-Spec Rev	(928)	-	-	-	-	-	-
8030-0210 Wage/Bene MF Transfers	(24,075)	(45)	-	-	-	-	-
8030-0605 Wage/Bene Muni Fac Trans	-	-	-	(28,813)	-	-	(1,000)
8030-0610 Wage/Bene CP Transfers	(304,917)	(373,052)	(305,004)	(278,453)	-	(265,000)	(265,000)
8030-0615 Wage/Bene TID 4 Transfers	(352)	(874)	-	(406)	-	-	-
8030-0616 Wage/Bene TID 5 Transfers	(31,853)	(711)	(36,982)	(17,227)	-	-	-
8030-0618 Wage/Bene TID 6 Transfers	(394)	(3,529)	-	-	-	-	-
8030-0619 Wage/Bene TID 7 Transfers	(1,259)	-	-	-	-	-	-
8030-0620 Wage/Bene TID 8 Transfers	(6,020)	(12,767)	(646)	(7,582)	-	(3,000)	(3,000)
8030-0621 Wage/Bene TID 9 Transfers	-	(5,142)	(254)	(1,240)	-	-	-
8030-0630 Wage/Bene TID 10 Transfe	-	(4,194)	-	-	-	(3,000)	-
8030-0631 Wage/Bene TID 11 Transfe	-	(136)	-	-	-	-	-
8030-0720 Wage/Bene WU Transfers	(20,561)	(87,104)	(137,161)	(89,395)	-	(24,000)	(24,000)
8030-0730 Wage/Bene SU Transfers	(42,825)	(45,054)	(22,370)	(17,686)	-	(24,000)	(24,000)
8030-0740 Wage/Bene Storm Water Ut	(74,881)	(66,798)	(72,473)	(80,642)	-	(44,000)	(44,000)
EX20 Total	(299,686)	(392,900)	(398,624)	(387,431)	123,234	(228,500)	(196,775)
EX30 Employee Training/Expense							
8070-0000 Training & Education	4,006	3,445	2,817	3,699	3,780	5,000	5,000
8070-0001 Training-Data Base GIS	351	323	140	80	-	1,000	1,000
8070-0008 Training-Computer	900	-	-	-	-	1,000	1,000
8080-0000 Travel Expenses	-	-	26	-	-	-	-
EX30 Total	5,257	3,768	2,983	3,779	3,780	7,000	7,000
EX40 Materials And Supplies							
8100-0000 Office Supplies	1,012	628	378	521	138	2,300	2,300
8100-0210 Membership/Publications	318	215	215	309	225	900	900
8110-0000 Department Supplies	1,435	506	1,099	863	-	1,000	1,000
8170-4000 Gas & Diesel Fuel	3,058	3,387	4,043	3,749	2,559	5,000	5,000
EX40 Total	5,823	4,736	5,735	5,442	2,922	9,200	9,200
EX44 Repair/Maintenance							
8162-4000 RM-Vehicles	2,564	2,106	4,946	2,904	2,240	3,000	3,000
8162-4100 RM-Radio Equip.	39	150	-	-	-	500	500
8162-6000 RM-Off.Equip	-	-	-	-	-	2,000	2,000
EX44 Total	2,603	2,256	4,946	2,904	2,240	5,500	5,500
EX47 Property & Equipment							
8190-9000 Rev Capital Fund Payment	5,670	3,570	3,571	3,570	-	3,572	1,472
EX47 Total	5,670	3,570	3,571	3,570	-	3,572	1,472
EX60 Contractual Services							
8300-0000 Contracts	17,179	28,912	6,500	4,342	-	20,000	20,000
8300-0001 Contract GIS Update	2,048	187	-	-	-	-	-
8300-1904 Temp Employee Services	-	-	-	12,883	630	-	-
EX60 Total	19,227	29,099	6,500	17,225	630	20,000	20,000

Village of Menomonee Falls
100-760 Engineering
Activity Through September 30, 2014

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Thru Septe	2014 Budget	2015 Budget
TOTAL EXPENSES	<u>219,581</u>	<u>143,748</u>	<u>99,870</u>	<u>26,493</u>	<u>437,983</u>	<u>221,022</u>	<u>269,222</u>

Village of Menomonee Falls
100-770 Zoning/Inspections
Activity Through September 30, 2014

	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Thru Septe</u>	<u>2014 Budget</u>	<u>2015 Budget</u>
EXPENSES							
EX10 Salaries & Wages							
8000-0000 Salaries	131,517	135,779	141,126	145,605	112,910	147,550	171,950
8001-0000 Overtime	-	275	-	-	187	425	450
8002-0000 Part Time Wages	-	-	-	-	3,485	-	11,500
8004-0000 Temporary Help	-	3,880	4,355	4,387	-	10,400	-
EX10 Total	131,517	139,934	145,481	149,992	116,582	158,375	183,900
EX20 Fringe Benefits							
8010-0000 FICA	9,657	10,408	10,665	11,072	8,644	12,125	14,075
8011-0000 Pension-VMF	6,363	7,331	8,292	9,595	7,917	10,350	11,725
8012-0000 Pension-EEE Share	8,215	5,379	-	12	-	-	-
8013-0000 Health Insurance	39,027	40,401	40,132	43,448	33,202	42,150	54,775
8014-0000 Dental Insurance	2,196	2,198	2,201	2,201	1,721	2,200	2,725
8015-0000 Life Insurance	678	667	659	701	649	1,000	1,075
8016-0000 Worker's Comp Insurance	368	441	409	429	336	450	4,550
EX20 Total	66,504	66,825	62,358	67,458	52,469	68,275	88,925
EX30 Employee Training/Expense							
8070-0000 Training & Education	593	-	830	365	483	2,000	2,000
8080-0000 Travel Expenses	34	-	-	25	-	-	-
EX30 Total	627	-	830	390	483	2,000	2,000
EX40 Materials And Supplies							
8100-0000 Office Supplies	29	-	2,703	2,035	(4)	1,000	1,000
8100-0050 Records Management	92	-	19	-	-	-	-
8100-0210 Membership/Publications	(12)	488	92	78	75	200	200
8100-0220 Notices & Publications	1,566	719	540	1,094	-	800	800
8110-0000 Department Supplies	-	-	555	667	419	1,000	1,000
8110-7701 Building Seals	-	1,520	-	-	-	2,000	2,000
8110-7702 House Numbers	-	679	-	472	1,472	1,500	1,500
8170-4000 Gas & Diesel Fuel	213	176	400	272	199	500	500
EX40 Total	1,888	3,582	4,309	4,618	2,161	7,000	7,000
EX44 Repair/Maintenance							
8160-6000 MCont-Off.Equip.	-	-	-	-	-	200	200
8162-4000 RM-Vehicles	111	3	999	78	125	500	500
EX44 Total	111	3	999	78	125	700	700
EX60 Contractual Services							
8300-2401 Building Inspector	180,212	157,987	184,513	189,789	135,221	205,000	209,100
8300-2402 Weights/Measures Contract	8,000	8,000	8,800	8,800	8,800	9,680	9,680
EX60 Total	188,212	165,987	193,313	198,589	144,021	214,680	218,780
TOTAL EXPENSES	388,859	376,331	407,290	421,125	315,841	451,030	501,305

	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Thru Septe</u>	<u>2014 Budget</u>	<u>2015 Budget</u>
EXPENSES							
EX10 Salaries & Wages							
8000-0000 Salaries	167,773	177,348	180,181	185,347	148,165	194,750	200,375
8001-0000 Overtime	-	41	-	-	-	-	-
8008-0000 Retirement Leave Pay-Out	-	-	-	1,758	-	-	-
EX10 Total	167,773	177,389	180,181	187,105	148,165	194,750	200,375
EX20 Fringe Benefits							
8010-0000 FICA	11,872	12,915	13,502	13,784	10,964	14,900	15,325
8011-0000 Pension-VMF	7,836	9,384	10,832	11,277	9,934	13,625	13,625
8012-0000 Pension-EEE Share	10,117	6,738	-	-	-	-	-
8013-0000 Health Insurance	45,356	55,109	54,674	35,208	32,853	57,600	70,975
8013-0020 Health Ins Retiree	15,175	15,697	-	-	-	-	-
8014-0000 Dental Insurance	2,563	3,040	3,040	2,134	1,834	3,050	3,575
8014-0010 Dental Ins Retiree	1,067	1,067	-	-	-	-	-
8015-0000 Life Insurance	407	426	457	277	114	275	400
8016-0000 Worker's Comp Insurance	404	499	469	601	292	550	4,075
8030-0619 Wage/Bene TID 7 Transfers	-	(171)	-	-	-	-	-
EX20 Total	94,797	104,704	82,974	63,281	55,991	90,000	107,975
EX30 Employee Training/Expense							
8070-0000 Training & Education	623	433	1,508	4,254	-	4,000	4,000
8080-0000 Travel Expenses	226	79	75	2,402	-	300	300
EX30 Total	849	512	1,583	6,656	-	4,300	4,300
EX40 Materials And Supplies							
8100-0000 Office Supplies	953	1,394	1,093	668	44	1,500	1,500
8100-0050 Records Management	9	9	516	48	63	2,000	2,000
8100-0210 Membership/Publications	345	1,768	1,198	1,326	-	1,500	1,500
8100-0220 Notices & Publications	2,723	2,543	1,055	1,924	-	3,500	3,500
8100-0225 Recording Fees	510	973	300	390	-	1,000	1,000
8110-0000 Department Supplies	-	32	309	26	-	53	53
EX40 Total	4,540	6,719	4,471	4,382	107	9,553	9,553
EX60 Contractual Services							
8300-7901 Planning Consultant Fee	-	-	-	-	25,957	-	-
EX60 Total	-	-	-	-	25,957	-	-
TOTAL EXPENSES	267,959	289,324	269,209	261,424	230,220	298,603	322,203

Village of Menomonee Falls
100-800 Debt Service
Activity Through September 30, 2014

2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Thru Septe	2014 Budget	2015 Budget
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EXPENSES

EX92 Bond Issue Expenditures						
8800-0000 Bond Expenses	<u>-</u>	<u>-</u>	<u>-</u>	1,240	1,248	2,000
EX92 Total	<u>-</u>	<u>-</u>	<u>-</u>	1,240	1,248	2,000
EX98 Transfers Out						
8901-0500 Tfr to Debt Service	<u>2,220,515</u>	<u>2,316,308</u>	<u>2,394,007</u>	<u>2,336,230</u>	<u>2,136,662</u>	<u>2,341,779</u>
EX98 Total	<u>2,220,515</u>	<u>2,316,308</u>	<u>2,394,007</u>	<u>2,336,230</u>	<u>2,136,662</u>	<u>2,341,779</u>
TOTAL EXPENSES	<u><u>2,220,515</u></u>	<u><u>2,316,308</u></u>	<u><u>2,394,007</u></u>	<u><u>2,337,470</u></u>	<u><u>2,137,910</u></u>	<u><u>2,343,779</u></u>

EXPENSES

EX98 Transfers Out

EX98 Transfers Out							
8901-0215 Tfr to Solid Waste Collectio	150,000	216,441	354,564	456,471	-	525,537	603,100
8901-0400 Tfr to Special Assessment	-	-	-	1,212,005	-	95,000	-
8901-0605 Tfr to Revolving Capital Fu	1,750,662	-	500,000	-	-	-	-
8901-0610 Tfr to Capital Projects	95,000	95,000	1,095,000	95,000	-	95,000	95,000
8901-0700 Transfer to Risk Manageme	-	50,000	-	-	-	-	-
EX98 Total	1,995,662	361,441	1,949,564	1,763,476	-	715,537	698,100
TOTAL EXPENSES	1,995,662	361,441	1,949,564	1,763,476	-	715,537	698,100

EX98 Total

TOTAL EXPENSES

Village of Menomonee Falls
215-000 Revenues
Activity Through September 30, 2014

	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Thru Septe</u>	<u>2014 Budget</u>	<u>2015 Budget</u>
REVENUES							
RE40 Intergovernmental							
7145-0000 Recycling Grants	109,100	70,536	80,065	80,052	79,919	80,000	80,000
RE40 Total	109,100	70,536	80,065	80,052	79,919	80,000	80,000
RE70 Public Charge For Service							
7721-0000 Recycling Prog.Revenue					69		
7723-0050 Garbage Collection Fee	1,186,632	1,190,633	1,226,419	1,230,545	1,234,091	1,227,500	1,235,400
7727-0000 Recycling Carts	2,400	2,750	2,900	2,450	2,300	2,000	2,000
RE70 Total	1,189,032	1,193,383	1,229,319	1,232,995	1,236,460	1,229,500	1,237,400
RE80 Interest Income							
7600-0000 Interest Earnings					449		
RE80 Total					449		
RE85 Miscellaneous							
7728-0000 Recycling Rebate	53,152	161,973	64,780	20,324	8,637	24,000	12,000
RE85 Total	53,152	161,973	64,780	20,324	8,637	24,000	12,000
RE92 Transfers In							
7801-0100 Tfr from GF	150,000	216,441	354,564	456,471	-	525,537	603,100
7801-0210 Tfr from Muni Fac	94,470	-	-	-	-	-	-
7801-0605 Tfr from Muni Fac	-	18,660	8,394	2,524	-	16,288	-
RE92 Total	244,470	235,101	362,958	458,995	-	541,825	603,100
TOTAL REVENUES	1,595,754	1,660,993	1,737,122	1,792,366	1,325,465	1,875,325	1,932,500

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Thru Septe	2014 Budget	2015 Budget
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EXPENSES

EX51 DPW Activities							
8110-4100 Abandoned Haz.Mat.Dispos	2,057	1,473	-	221	181	2,500	2,500
EX51 Total	2,057	1,473	-	221	181	2,500	2,500
EX60 Contractual Services							
8300-3401 Garbage Collection	1,038,459	1,126,052	1,174,416	1,212,713	836,679	1,242,000	1,283,000
8300-3402 State Recycling Fee	113,475	113,525	113,949	114,447	76,549	122,000	122,500
8300-3403 Taxes - Dumping	8,573	5,354	5,618	9,247	7,944	7,000	7,000
EX60 Total	1,160,057	1,244,931	1,293,983	1,336,407	921,172	1,371,000	1,412,500
EX70 Other Operating							
8300-3405 Erroneous Garbage Fees	195	-	470	526	-	-	-
EX70 Total	195	-	470	526	-	-	-
TOTAL EXPENSES	<u>1,162,759</u>	<u>1,246,404</u>	<u>1,294,453</u>	<u>1,337,154</u>	<u>921,353</u>	<u>1,373,500</u>	<u>1,415,000</u>

Village of Menomonee Falls
215-350 Recycling Expenses
Activity Through September 30, 2014

	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Thru Septe</u>	<u>2014 Budget</u>	<u>2015 Budget</u>
EXPENSES							
EX20 Fringe Benefits							
8030-0000 Wage/Benefit Transfers	5,301	5,895	6,773	5,850	1,362	7,000	7,000
EX20 Total	5,301	5,895	6,773	5,850	1,362	7,000	7,000
EX40 Materials And Supplies							
8100-0000 Office Supplies							
8100-0010 Postage	2,523	2,491	2,664	10	2,981	3,000	3,000
EX40 Total	2,523	2,491	2,664	2,993	2,981	3,000	3,000
EX51 DPW Activities							
8110-3501 Recycling Oper. Supplies	48	219	197	-	-	500	200
8110-4012 Spring Brush Pick-up	13,296	4,043	8,523	6,844	-	10,000	10,000
8110-4101 Household Hazardous Mate	5,225	7,113	7,357	7,515	-	7,000	7,000
EX51 Total	18,569	11,375	16,077	14,359	-	17,500	17,200
EX60 Contractual Services							
8300-1901 Audit/Acctg. Serv.	484	306	300	300	300	325	300
8300-3500 Curbside Recycling	395,008	403,805	416,856	431,710	297,597	474,000	490,000
8300-3510 Recycling Rebate Charge	2,158	-	-	-	-	-	-
EX60 Total	397,650	404,111	417,156	432,010	297,897	474,325	490,300
TOTAL EXPENSES	424,043	423,872	442,670	455,212	302,240	501,825	517,500

Village of Menomonee Falls
220-000 Revenues
Activity Through September 30, 2014

	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Thru Septe</u>	<u>2014 Budget</u>	<u>2015 Budget</u>
REVENUES							
RE10 Property Taxes							
7000-0000 RE/PP Taxes	<u>1,465,345</u>	<u>1,494,650</u>	<u>1,439,535</u>	<u>1,422,116</u>	<u>1,420,173</u>	<u>1,420,173</u>	<u>1,420,173</u>
RE10 Total	<u>1,465,345</u>	<u>1,494,650</u>	<u>1,439,535</u>	<u>1,422,116</u>	<u>1,420,173</u>	<u>1,420,173</u>	<u>1,420,173</u>
RE40 Intergovernmental							
5005-0000 Grants	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,512</u>
RE40 Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,512</u>
RE60 Fines And Penalties							
7340-0000 Collections Fee	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,650</u>	<u>4,650</u>
RE60 Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,650</u>	<u>4,650</u>
RE70 Public Charge For Service							
7450-0000 Lib.Fines&Receipts	<u>23,310</u>	<u>20,639</u>	<u>18,870</u>	<u>20,574</u>	<u>15,650</u>	<u>22,000</u>	<u>22,000</u>
7451-0000 Copy Mach Rev. Library	<u>3,123</u>	<u>2,641</u>	<u>2,072</u>	<u>3,039</u>	<u>3,421</u>	<u>7,500</u>	<u>8,000</u>
7452-0000 Co Libr Supplement	<u>8,724</u>	<u>8,288</u>	<u>7,874</u>	<u>7,480</u>	<u>5,873</u>	<u>8,515</u>	<u>25,385</u>
7454-0000 Printer revenue	<u>4,995</u>	<u>4,501</u>	<u>4,617</u>	<u>4,195</u>	<u>959</u>	<u>500</u>	<u>-</u>
7455-0000 NonResident Cards	<u>756</u>	<u>750</u>	<u>975</u>	<u>450</u>	<u>525</u>	<u>600</u>	<u>600</u>
7456-0000 Vending Machine Reimb.	<u>476</u>	<u>486</u>	<u>387</u>	<u>359</u>	<u>264</u>	<u>400</u>	<u>350</u>
7457-0000 Used Books - Adults	<u>4,045</u>	<u>4,566</u>	<u>3,207</u>	<u>4,063</u>	<u>2,843</u>	<u>4,500</u>	<u>4,500</u>
RE70 Total	<u>45,429</u>	<u>41,871</u>	<u>38,002</u>	<u>40,160</u>	<u>29,535</u>	<u>44,015</u>	<u>60,835</u>
RE80 Interest Income							
7600-0000 Interest Earnings	<u>2,678</u>	<u>1,355</u>	<u>1,868</u>	<u>1,399</u>	<u>931</u>	<u>1,250</u>	<u>1,400</u>
RE80 Total	<u>2,678</u>	<u>1,355</u>	<u>1,868</u>	<u>1,399</u>	<u>931</u>	<u>1,250</u>	<u>1,400</u>
RE85 Miscellaneous							
7459-0000 Cross County Border Reimb	<u>22,953</u>	<u>27,100</u>	<u>30,937</u>	<u>29,129</u>	<u>29,459</u>	<u>32,687</u>	<u>32,700</u>
7463-0000 Amazon Referral Funds	<u>248</u>	<u>344</u>	<u>385</u>	<u>259</u>	<u>129</u>	<u>600</u>	<u>300</u>
7700-0000 Misc Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>15</u>	<u>15</u>	<u>-</u>	<u>-</u>
7705-0000 Misc Donations	<u>284</u>	<u>147</u>	<u>122</u>	<u>306</u>	<u>87</u>	<u>200</u>	<u>200</u>
RE85 Total	<u>23,485</u>	<u>27,591</u>	<u>31,444</u>	<u>29,709</u>	<u>29,690</u>	<u>33,487</u>	<u>33,200</u>
TOTAL REVENUES	<u>1,536,937</u>	<u>1,565,467</u>	<u>1,510,849</u>	<u>1,493,384</u>	<u>1,480,329</u>	<u>1,503,575</u>	<u>1,521,770</u>

Village of Menomonee Falls
220-500 Library Operation
Activity Through September 30, 2014

	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Thru Septe</u>	<u>2014 Budget</u>	<u>2015 Budget</u>
EXPENSES							
EX10 Salaries & Wages							
8000-0000 Salaries	573,426	611,737	562,111	557,193	409,575	574,975	578,375
8001-0000 Overtime	120	485	286	82	138	500	500
8002-0000 Part Time Wages	198,972	197,999	197,965	233,149	161,059	246,875	245,600
8004-0000 Temporary Help	-	573	-	-	-	500	500
8008-0000 Retirement Leave Pay-Out	11,495	-	46,624	-	32,552	-	-
8009-0100 Allocated Admin Salaries	13,424	15,273	9,608	13,132	9,297	13,475	14,925
EX10 Total	797,437	826,067	816,594	803,556	612,621	836,325	839,900
EX20 Fringe Benefits							
8010-0000 FICA	58,742	61,167	61,526	59,273	45,456	63,975	64,250
8011-0000 Pension-VMF	31,756	37,343	39,621	41,647	32,203	46,000	46,225
8012-0000 Pension-EEE Share	40,997	27,255	-	-	-	-	-
8013-0000 Health Insurance	176,912	180,921	165,377	155,583	119,794	166,600	161,500
8014-0000 Dental Insurance	10,637	10,462	9,358	9,700	7,040	9,775	9,075
8015-0000 Life Insurance	3,028	2,984	2,879	2,629	1,903	3,325	3,100
8016-0000 Worker's Comp Insurance	1,888	2,241	2,021	2,409	1,748	2,350	1,675
EX20 Total	323,960	322,373	280,782	271,241	208,144	292,025	285,825
EX27 Adult							
8140-1001 Adult Cataloged Books	63,263	60,203	59,202	53,849	33,699	63,000	63,000
8140-1002 A-Paperback Books	5,356	4,764	4,861	2,596	1,157	4,500	4,000
8140-1003 A-Serials Reference	23,950	22,286	17,979	21,594	10,254	18,700	17,500
8140-1004 A-Periodicals	11,530	11,114	10,769	9,704	8,085	10,500	10,500
8140-1005 A-Serials Circulating	6,367	5,577	5,360	4,321	2,727	5,500	5,000
8140-1006 A-Video	-	-	-	-	142	-	-
8140-1007 A-Compact Discs	1,302	1,545	1,690	1,582	824	1,600	1,600
8140-1008 A-Other Print Mtls	-	27	-	-	-	300	300
8140-1009 A-CD ROM Circulating	481	42	-	-	135	200	200
8140-1010 A-Govt Printing Off	-	-	-	227	-	-	-
8140-1011 A-Microfilms	-	630	171	-	228	250	250
8140-1012 A-Replacements	(1,117)	(263)	(782)	(1,057)	(1,896)	-	-
8140-1014 A-Cassettes	5,271	6,236	6,550	7,998	3,299	6,600	7,150
8140-1015 A-Database Products	5,273	5,623	9,126	9,500	9,540	10,100	10,000
8140-1016 A-Large Type	7,716	8,796	6,191	7,585	4,333	8,000	8,000
8140-1017 A-Reference Books	17,614	8,103	4,977	3,689	1,229	5,000	3,000
8140-1018 A-DVD	7,004	7,330	6,283	7,258	5,274	7,500	9,500
8140-1019 A-CD Books	7,397	9,059	6,575	8,850	7,954	9,000	10,000
8140-1020 A-E Books	-	-	-	5,610	5,610	6,700	7,450
EX27 Total	161,407	151,072	138,952	143,306	92,594	157,450	157,450
EX28 Young Adult							
8142-2001 YA-Cataloged Bks	2,833	3,241	3,201	3,343	2,631	3,500	3,600
8142-2002 YA-Paperback Bks	1,301	1,392	1,336	1,280	684	1,400	1,200
8142-2003 YA-Serials	503	424	633	295	389	700	600
8142-2004 YA-Periodicals	173	188	209	171	67	300	300
8142-2008 YA-Oth Print Mtl	201	203	165	120	34	150	150
8142-2014 YA-Playaways	-	-	-	2,687	214	2,500	2,700
8142-2015 YA-Data Base	172	172	172	172	-	200	200
8142-2019 YA-CD Books	840	976	558	-	-	-	-
EX28 Total	6,023	6,596	6,274	8,068	4,019	8,750	8,750
EX29 Children							
8144-3001 C-Cataloged Books	22,963	26,239	23,110	21,656	12,897	22,000	22,000
8144-3002 C-Paperback Books	3,148	3,222	3,417	3,850	2,042	3,300	3,300
8144-3003 C-Serials	2,304	202	61	74	22	100	100
8144-3004 C-Periodicals	972	701	722	711	728	900	900
8144-3007 C-Cd's	344	551	595	316	223	400	400
8144-3009 C-Non-Print Matl	4	-	220	655	21	600	600
8144-3010 C-Serials Circulating	723	467	736	938	1,838	2,000	2,000
8144-3012 C-Replacements	(1,468)	(1,464)	(1,506)	(902)	(1,593)	-	-
8144-3014 C-Cassettes	-	-	-	42	-	-	5,000
8144-3016 C-CD ROM	367	380	54	139	21	400	400
8144-3017 C-Reference Books	750	-	154	46	-	200	200

Village of Menomonee Falls
220-500 Library Operation
Activity Through September 30, 2014

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Thru Septe	2014 Budget	2015 Budget
8144-3018 C-DVD	3,767	4,588	2,858	2,708	1,829	2,900	2,400
8144-3019 C-CD Books	2,049	1,882	926	912	1,095	1,000	1,500
8144-3020 C-Picture Books & CDS	1,152	584	246	108	214	500	500
EX29 Total	37,075	37,352	31,593	31,253	19,337	34,300	39,300
EX30 Employee Training/Expense							
8070-0000 Training & Education	2,149	1,683	2,080	1,820	1,467	3,000	3,000
8075-0000 Recruitment & Personnel	228	324	430	314	100	600	600
8080-0000 Travel Expenses	749	1,076	544	723	397	1,200	1,200
EX30 Total	3,126	3,083	3,054	2,857	1,964	4,800	4,800
EX40 Materials And Supplies							
8100-0000 Office Supplies	1,798	1,692	1,682	2,063	946	2,500	2,500
8100-0010 Postage	5,190	4,443	3,962	2,447	1,496	3,200	3,200
8100-0020 Paper/Printing Supplies	-	-	-	70	308	500	500
8100-0050 Records Management	-	-	-	-	-	100	100
8100-0100 Processing Materials	10,279	7,666	4,929	11,823	8,259	12,000	13,000
8100-0200 Dues & Subscriptions	2,278	1,800	1,532	1,565	-	2,200	2,200
8110-5001 Circ Supplies-Libr	2,966	1,389	3,395	778	13	6,500	4,500
8110-5002 Public Information	2,924	1,759	1,647	1,036	956	1,300	1,400
8130-0000 Computer Supplies	4,955	7,452	6,077	3,382	1,108	4,000	3,000
8130-1000 Programming	3,215	4,113	3,803	3,204	3,662	5,000	6,283
EX40 Total	33,605	30,314	27,027	26,368	16,748	37,300	36,683
EX44 Repair/Maintenance							
8162-6000 RM-Off.Equip	9,467	10,037	5,658	5,737	7,599	13,600	11,000
8162-8000 RM-Computer Hardware	3,856	5,115	2,702	2,718	418	3,500	3,500
EX44 Total	13,323	15,152	8,360	8,455	8,017	17,100	14,500
EX45 Lease/Rent Expense							
8152-6100 Rent-Copier	7,380	7,844	7,611	8,481	6,167	11,000	9,000
EX45 Total	7,380	7,844	7,611	8,481	6,167	11,000	9,000
EX47 Property & Equipment							
8188-0000 CapOut-Equipment	2,020	1,865	1,532	39,382	-	2,000	14,000
8188-0001 Donation Expended	(150)	(115)	(355)	-	-	-	-
8188-0005 Grant Expended	-	-	-	-	-	-	1,512
8190-6000 Office Furnishings	5,003	3,230	-	2,610	7,739	4,500	4,500
8190-8000 Computer Hardware	21,667	19,951	20,688	22,918	13,598	32,742	27,000
8190-8100 Computer Software	2,915	3,220	14,619	518	125	10,900	5,500
EX47 Total	31,455	28,151	36,484	65,428	21,462	50,142	52,512
EX50 Utilities							
8210-0000 Telephone Service	4,243	4,240	4,255	3,990	2,500	4,500	4,500
8212-0003 Cellular Telephone Service	102	95	64	19	5	-	10
8212-0004 Internet Service	-	1,560	2,460	3,360	1,860	3,400	3,400
8212-0005 WAN Service	1,560	-	-	-	-	-	-
EX50 Total	5,905	5,895	6,779	7,369	4,365	7,900	7,910
EX60 Contractual Services							
8300-1901 Audit/Acctg. Serv.	765	618	400	400	400	450	400
8300-1905 Acq. Title Search	2,250	2,250	2,250	2,260	2,294	2,300	2,350
8300-5000 OCLC Utility	15,000	15,000	10,751	-	-	-	-
8300-5002 Book News	550	550	550	550	168	350	350
8300-5005 System Maintenance	24,013	24,556	38,083	59,031	36,744	37,000	34,000
8300-5010 Movie licensing	784	922	755	781	766	850	850
8301-0000 Maintenance and Support	-	-	-	854	1,569	-	7,740
8310-0050 Collection Agency Fees	-	-	-	-	-	4,650	4,650
EX60 Total	43,362	43,896	52,789	63,876	41,941	45,600	50,340
EX75 Insurances							
8610-0000 Liability Insurance	14,500	2,500	2,500	2,500	-	7,650	7,550
8610-0030 Boiler & Machinery	9	-	-	-	-	475	350
8610-0050 Property Damage Insurance	-	6,500	6,500	8,125	-	5,500	6,900
EX75 Total	14,509	9,000	9,000	10,625	-	13,625	14,800

Village of Menomonee Falls
220-500 Library Operation
Activity Through September 30, 2014

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Thru Septe	2014 Budget	2015 Budget
TOTAL EXPENSES	<u>1,478,567</u>	<u>1,486,795</u>	<u>1,425,299</u>	<u>1,450,883</u>	<u>1,037,379</u>	<u>1,516,317</u>	<u>1,521,770</u>

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Thru Septe	2014 Budget	2015 Budget
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EXPENSES

EX98 Transfers Out							
8901-0610 Tfr to Capital Projects	<u>31,865</u>	<u>40,779</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EX98 Total	<u>31,865</u>	<u>40,779</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENSES	<u>31,865</u>	<u>40,779</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Village of Menomonee Falls
221-000 Revenues
Activity Through September 30, 2014

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Thru Septe	2014 Budget	2015 Budget
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REVENUES

RE10 Property Taxes							
7000-0000 RE/PP Taxes	311,550	317,780	303,300	314,420	327,345	327,345	314,665
RE10 Total	311,550	317,780	303,300	314,420	327,345	327,345	314,665
RE80 Interest Income							
7600-0000 Interest Earnings	759	455	599	428	304	500	500
RE80 Total	759	455	599	428	304	500	500
TOTAL REVENUES	<u><u>312,309</u></u>	<u><u>318,235</u></u>	<u><u>303,899</u></u>	<u><u>314,848</u></u>	<u><u>327,649</u></u>	<u><u>327,845</u></u>	<u><u>315,165</u></u>

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Thru Septe	2014 Budget	2015 Budget
EXPENSES							
EX10 Salaries & Wages							
8000-0000 Salaries	64,552	65,508	50,620	38,980	28,543	38,325	27,575
8001-0000 Overtime	725	637	288	-	-	95	175
8002-0000 Part Time Wages	17,670	17,751	20,576	22,609	13,408	22,425	7,625
8004-0000 Temporary Help	-	803	1,685	-	-	-	-
8008-0000 Retirement Leave Pay-Out	-	-	-	-	13,601	14,075	2,525
EX10 Total	82,947	84,699	73,169	61,589	55,552	74,920	37,900
EX20 Fringe Benefits							
8010-0000 FICA	6,135	6,357	5,440	4,573	4,144	5,725	2,900
8011-0000 Pension-VMF	3,991	4,533	3,892	4,101	2,937	5,250	2,575
8012-0000 Pension-EFF Share	5,152	3,312	-	-	-	-	-
8013-0000 Health Insurance	14,142	14,678	12,039	10,457	8,602	11,125	16,350
8014-0000 Dental Insurance	756	773	657	587	454	575	550
8015-0000 Life Insurance	402	445	387	374	236	325	90
8016-0000 Worker's Comp Insurance	3,377	3,949	4,751	3,143	3,001	4,000	1,700
EX20 Total	33,955	34,047	27,166	23,235	19,374	27,000	24,165
EX40 Materials And Supplies							
8100-0020 Paper/Printing Supplies	1,157	-	65	108	-	2,000	2,000
8110-0000 Department Supplies	32	-	-	-	203	500	500
8110-0100 Small Equip./Tools	-	50	-	19	-	-	-
8110-1501 Custodial Supplies	2,828	4,528	3,251	4,254	3,983	-	3,500
EX40 Total	4,017	4,578	3,316	4,381	4,186	2,500	6,000
EX44 Repair/Maintenance							
8162-2000 RM-Building & Grounds	14,799	15,271	20,879	25,472	7,589	20,000	20,000
EX44 Total	14,799	15,271	20,879	25,472	7,589	20,000	20,000
EX50 Utilities							
8200-0010 Light/Power	91,196	96,096	100,042	97,640	65,541	94,000	95,000
8200-0020 Heat (Gas & Oil)	27,066	27,467	23,552	27,206	25,330	34,000	34,000
8200-0030 Water/Sewer VMF	6,226	5,566	6,831	5,206	1,799	7,000	7,000
EX50 Total	124,488	129,129	130,425	130,052	92,670	135,000	136,000
EX60 Contractual Services							
8300-0000 Contracts	408	4,313	16,381	25,551	6,655	40,000	30,100
8300-1501 Mechanicals Contract	6,906	6,209	11,054	11,591	5,780	10,000	10,600
8300-1502 Custodial Contract	-	-	2,184	6,253	13,239	18,000	50,000
8300-1901 Audit/Acctg. Serv.	450	599	400	400	400	425	400
EX60 Total	7,764	11,121	30,019	43,795	26,074	68,425	91,100
TOTAL EXPENSES	267,970	278,845	284,974	288,524	205,445	327,845	315,165

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Thru Septe	2014 Budget	2015 Budget
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EXPENSES

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

Village of Menomonee Falls
500-000 Revenues
Activity Through September 30, 2014

	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Thru Septe</u>	<u>2014 Budget</u>	<u>2015 Budget</u>
REVENUES							
RE10 Property Taxes							
7000-0000 RE/PP Taxes	_____	_____	_____	_____	_____	_____	2,374,220
RE10 Total	-	-	-	-	-	-	2,374,220
RE80 Interest Income							
7600-0000 Interest Earnings	_____	_____	_____	_____	18	_____	1,000
RE80 Total	-	-	-	-	18	-	1,000
RE85 Miscellaneous							
5100-0000 Proceeds-Bond Issue	4,080,000	_____	16,200,000	6,780,000	3,825,000	3,875,000	10,025,000
RE85 Total	4,080,000	_____	16,200,000	6,780,000	3,825,000	3,875,000	10,025,000
RE92 Transfers In							
7801-0100 Tfr from GF	2,220,515	2,316,308	2,394,007	2,336,230	2,136,662	2,341,779	-
7801-0210 Tfr from Muni Fac	2,087,865	-	-	-	-	-	-
7801-0400 Tfr from SA	601,451	608,400	545,043	443,563	272,231	286,647	202,927
7801-0605 Tfr from Muni Fac	-	2,090,153	2,139,262	2,027,293	1,845,000	1,845,000	2,078,146
7801-0610 Tfr from CP	40,150	-	174	-	-	-	-
7801-0612 Tfr from TIF#2	3,054,452	573,000	586,844	600,156	587,938	587,938	-
7801-0615 Tfr from TIF#4	1,795,481	621,201	-	-	-	-	-
7801-0616 Tfr from TIF#5	997,173	1,171,263	1,211,786	1,080,091	1,060,953	1,135,281	1,156,375
7801-0618 Transfer from TID 6	57,450	931,391	775,286	787,178	415,011	18,440,074	186,872
7801-0619 Tfr from TIF #7	246,433	-	-	-	-	-	-
7801-0620 Tfr from TID 8	600	1,119,875	1,807,124	1,888,829	500,344	1,904,875	1,922,844
7801-0621 Tfr from TID # 9	-	-	33	4,256	3,406	6,813	6,813
7801-0630 Tfr from TID #10	-	450	64,135	105,500	382,978	382,978	382,750
7801-0631 Tfr from TID #11	-	60	8,057	10,500	10,529	10,529	10,500
RE92 Total	11,101,570	9,432,101	9,531,751	9,283,596	7,215,052	26,941,914	5,947,227
TOTAL REVENUES	15,181,570	9,432,101	25,731,751	16,063,596	11,040,070	30,816,914	18,347,447

Village of Menomonee Falls
500-800 Debt Service
Activity Through September 30, 2014

	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Thru Septe</u>	<u>2014 Budget</u>	<u>2015 Budget</u>
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EXPENSES

EX60 Contractual Services							
8300-1915 Arbitrage Calc	2,500	2,500	-	-	-	-	-
EX60 Total	2,500	2,500	-	-	-	-	-
EX92 Bond Issue Expenditures							
8800-0000 Bond Expenses	9,240	8,519	9,396	-	-	-	-
8800-0002 Arbitrage Expense	40,150	-	-	-	-	-	-
8800-0003 Bond Issuance Expenses	692,884	205,922	393,613	101,998	127,729	60,000	-
8800-0004 Bond Premium on Issuance	(849,817)	(236,519)	(1,514,920)	(105,298)	(242,770)	(60,000)	-
EX92 Total	(107,543)	(22,078)	(1,111,911)	(3,300)	(115,041)	-	-
EX93 Debt - Principal Payments							
8810-0000 Principal Payments on Lon	-	-	2,200,000	6,670,416	5,331,416	24,206,416	6,406,416
8810-0003 Current Refunding Paymen	-	-	8,600,000	6,780,000	3,875,000	3,875,000	10,025,000
8810-0004 Advance Refunding Payme	-	-	-	8,374,271	-	-	-
8810-0051 P-97 TIF#2 GO	5,110,000	-	-	-	-	-	-
8810-0061 P-1999 TIF#4 Refunding	1,125,000	-	-	-	-	-	-
8810-0072 P-2001 GO CIP Budget	375,000	400,000	-	-	-	-	-
8810-0076 P-2002 Muni Fac GO	525,000	550,000	600,000	-	-	-	-
8810-0080 P-2002 CIP GO	325,000	325,000	325,000	-	-	-	-
8810-0082 P-2003 Muni Fac	625,000	650,000	700,000	-	-	-	-
8810-0083 P-2003 GO/GF/SA	450,000	475,000	525,000	-	-	-	-
8810-0086 P-2003 TID5 GO Notes	150,000	150,000	175,000	-	-	-	-
8810-0087 P-2004 T5 GO	450,000	650,000	700,000	-	-	-	-
8810-0088 P-2004 CIP GO	150,000	150,000	-	-	-	-	-
8810-0093 P-2005 CIP GO	265,000	265,000	310,000	-	-	-	-
8810-0094 P-2006 CIP GO	388,506	363,506	188,506	-	-	-	-
8810-0096 P-2007 CIP GO	100,000	100,000	150,000	-	-	-	-
8810-0098 P-2008 CIP GO	140,910	140,910	190,910	-	-	-	-
8810-0099 P-2008 TID 4 Refinancing	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	12,688,416	6,258,416	15,148,416	21,824,687	9,206,416	28,081,416	16,431,416
EX94 Debt - Interest Payments							
8850-0000 Interest Payments on Long	-	-	1,439,998	2,956,177	1,883,636	2,735,498	2,166,460
8850-0051 I-97 TIF#2 GO	134,983	-	-	-	-	-	-
8850-0061 I-99 TIF#4 Refunding	28,831	-	-	-	-	-	-
8850-0072 I-2001 GO CIP Budget	27,425	9,400	-	-	-	-	-
8850-0076 I-2002 Muni Fac GO	409,013	386,300	187,306	-	-	-	-
8850-0080 I-2002 CIP GO	32,013	19,338	6,500	-	-	-	-
8850-0082 I-2003 Muni Fac	460,469	437,506	212,741	-	-	-	-
8850-0083 I-2003 GO/GF/SA	67,969	50,906	21,000	-	-	-	-
8850-0086 I-2003 TID5 GO Notes	14,806	9,369	3,325	-	-	-	-
8850-0087 I-2004 CIP GO	340,344	318,344	152,672	-	-	-	-
8850-0088 I-2004 CIP GO	34,844	29,406	11,891	-	-	-	-
8850-0093 I-2005 CIP GO	78,953	69,181	32,106	-	-	-	-
8850-0094 I-2006 CIP GO	79,276	63,393	27,834	-	-	-	-
8850-0096 I-2007 CIP GO	65,656	61,406	29,641	-	-	-	-
8850-0098 I-2008 CIP GO	115,723	111,056	54,339	-	-	-	-
8850-0099 I-2008 TID 4 Refinancing	41,250	21,000	-	-	-	-	-
8850-0100 I-2008 TID 6 BAN	56,250	-	-	-	-	-	-
8850-0101 I-TID #7 MRO	246,433	-	-	-	-	-	-
8850-0102 I-2009 CIP GO	105,235	71,152	34,758	-	-	-	-
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	-	-	-	-

Village of Menomonee Falls
500-800 Debt Service
Activity Through September 30, 2014

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Thru Septe	2014 Budget	2015 Budget
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	2,413,766	3,344,502	3,012,734	2,956,177	1,883,636	2,735,498	2,166,460
EX98 Transfers Out							
8901-0100 Tfr To General Fund	-	-	-	4,518	-	-	-
EX98 Total	-	-	-	4,518	-	-	-
TOTAL EXPENSES	<u>14,997,139</u>	<u>9,583,340</u>	<u>17,049,239</u>	<u>24,782,082</u>	<u>10,975,011</u>	<u>30,816,914</u>	<u>18,597,876</u>

Village of Menomonee Falls
605-001 Rev and Exp
Activity Through September 30, 2014

	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Thru Septe</u>	<u>2014 Budget</u>	<u>2015 Budget</u>
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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	204	2,038	1,000	500
7600-0730 Interest Earnings SU Adva	-	626	12,045	10,425	-	8,773	7,087
RE80 Total	-	626	12,573	10,629	2,038	9,773	7,587
RE85 Miscellaneous							
7720-0000 Sale Of VMF Property	-	13,182	-	41,906	1,670	10,000	10,000
RE85 Total	-	13,182	-	41,906	1,670	10,000	10,000
RE92 Transfers In							
7801-0100 Tfr from GF	1,967,757	274,281	787,947	323,624	-	361,614	511,222
7801-0210 Tfr from Muni Fac	3,434,293	-	-	-	-	-	-
RE92 Total	5,402,050	274,281	787,947	323,624	-	361,614	511,222
TOTAL REVENUES	5,444,200	495,989	800,520	376,159	3,708	381,387	528,809

EXPENSES

EX47 Property & Equipment							
8188-1000 CapOut-Administration	-	426,801	9,040	-	-	98,000	98,000
8188-9200 CapOut-Eq.Police	56,243	-	-	-	-	-	-
8188-9220 CapOut-Eq.Fire	362,845	784,893	56,187	-	24,278	-	740,500
8188-9400 CapOut-Eq.Public Works	489,065	473,769	12,205	364,668	171,102	250,000	365,000
EX47 Total	908,153	1,685,463	77,432	364,668	195,380	348,000	1,203,500
TOTAL EXPENSES	908,153	1,685,463	77,432	364,668	195,380	348,000	1,203,500

Village of Menomonee Falls
605-000-210 Muni Revenues
Activity Through September 30, 2014

	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Thru Septe</u>	<u>2014 Budget</u>	<u>2015 Budget</u>
REVENUES							
RE05 Charges for Services							
7716-0000 Tipping Fees - Landfill	_____ -	<u>3,088,012</u>	<u>4,458,388</u>	<u>2,342,917</u>	<u>1,736,781</u>	<u>2,800,000</u>	<u>2,800,000</u>
RE05 Total	-	3,088,012	4,458,388	2,342,917	1,736,781	2,800,000	2,800,000
RE80 Interest Income							
7600-0000 Interest Earnings	_____ -	<u>389</u>	<u>2,192</u>	<u>4,608</u>	<u>-</u>	<u>-</u>	<u>-</u>
7600-0610 Interest on Advance to Gov	_____ -	<u>1,509</u>	<u>1,523</u>	<u>856</u>	<u>-</u>	<u>1,200</u>	<u>1,000</u>
RE80 Total	-	1,898	3,715	5,464	-	1,200	1,000
RE85 Miscellaneous							
5100-0000 Proceeds-Bond Issue	_____ -	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,000,000</u>	<u>1,900,000</u>	<u>-</u>
7708-0000 Hillside Farms Rental Inco	_____ -	<u>5,625</u>	<u>5,625</u>	<u>4,453</u>	<u>3,984</u>	<u>5,625</u>	<u>5,625</u>
RE85 Total	-	5,625	5,625	4,453	2,003,984	1,905,625	5,625
RE92 Transfers In							
7801-0200 Tfr from SR	_____ -	<u>-</u>	<u>-</u>	<u>86,000</u>	<u>-</u>	<u>500,000</u>	<u>250,000</u>
RE92 Total	-	-	-	86,000	-	500,000	250,000
TOTAL REVENUES	_____ -	<u>3,095,535</u>	<u>4,467,728</u>	<u>2,438,834</u>	<u>3,740,765</u>	<u>5,206,825</u>	<u>3,056,625</u>

2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Thru Septe	2014 Budget	2015 Budget
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EXPENSES

EX47 Property & Equipment						
8180-1000 Land Aquisitions	-	1,377	-	-	-	-
8182-9000 Land Improvements	-	-	21,990	314,819	406	-
8186-0000 CapOut-Bldg Improvements	-	3,795	-	-	-	-
8186-9220 Bldg -Fire	-	-	-	222,610	1,064,601	6,000,000
8186-9500 CapOut-Bldg Library	<u>-</u>	<u>(18,935)</u>	<u>27,428</u>	<u>-</u>	<u>-</u>	<u>-</u>
EX47 Total	-	(13,763)	49,418	537,429	1,065,007	6,000,000
EX60 Contractual Services						
8300-1901 Audit/Acctg. Serv.	-	287	800	800	800	1,000
8310-0000 Legal Services	<u>-</u>	<u>(148)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EX60 Total	-	139	800	800	800	1,000
TOTAL EXPENSES	<u>-</u>	<u>(13,624)</u>	<u>50,218</u>	<u>538,229</u>	<u>1,065,807</u>	<u>6,001,000</u>
						800

2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Thru Septe	2014 Budget	2015 Budget
-	-	-	880	1,627	800	800
-	-	-	880	1,627	800	800
-	-	-	290,000	-	-	-
-	18,660	8,394	2,524	-	16,288	-
-	2,090,153	2,139,262	2,027,293	1,845,000	1,845,000	2,078,146
-	107,300	-	3,952,500	-	-	-
-	-	300,000	-	-	-	-
-	2,216,113	2,447,656	6,272,317	1,845,000	1,861,288	2,078,146
-	<u>2,216,113</u>	<u>2,447,656</u>	<u>6,273,197</u>	<u>1,846,627</u>	<u>1,862,088</u>	<u>2,078,946</u>

EXPENSES

Village of Menomonee Falls
700-001 General
Activity Through September 30, 2014

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Thru Septe	2014 Budget	2015 Budget
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REVENUES

RE80 Interest Income							
7600-0000 Interest Earnings	1,857	1,144	1,334	802	447	1,000	500
7630-0000 Dividend On Investment	<u>34,403</u>	<u>32,656</u>	<u>46,981</u>	<u>17,651</u>	<u>-</u>	<u>17,000</u>	<u>28,325</u>
RE80 Total	36,260	33,800	48,315	18,453	447	18,000	28,825
RE85 Miscellaneous							
7770-0001 Insurance Refunds	4,061	5,000	13,821	5,372	<u>-</u>	<u>-</u>	<u>-</u>
RE85 Total	4,061	5,000	13,821	5,372	<u>-</u>	<u>-</u>	<u>-</u>
RE92 Transfers In							
7801-0100 Tfr from GF	-	50,000	-	-	-	-	-
7801-0221 Tfr from Lib Bldg Maint	<u>-</u>	<u>21,760</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
RE92 Total	-	71,760	-	-	-	-	-
TOTAL REVENUES	<u>40,321</u>	<u>110,560</u>	<u>62,136</u>	<u>23,825</u>	<u>447</u>	<u>18,000</u>	<u>28,825</u>

EXPENSES

EX60 Contractual Services							
8300-1901 Audit/Acctg. Serv.	510	593	-	-	-	-	-
8315-0000 GASB 45 Fees	<u>8,000</u>	<u>-</u>	<u>8,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EX60 Total	8,510	593	8,500	-	-	-	-
EX75 Insurances							
8610-0000 Liability Insurance	57,334	55,723	57,675	49,425	88,541	40,000	48,890
8610-0001 IBNR-CVMIC	39,073	(2,195)	(11,482)	(30,711)	-	-	-
8612-0000 Claims Settled	20,717	9,689	6,305	18,748	17,319	15,000	15,000
8612-0200 Damages - Deductible	<u>12,864</u>	<u>25,054</u>	<u>11,823</u>	<u>13,244</u>	<u>-</u>	<u>15,000</u>	<u>15,000</u>
EX75 Total	129,988	88,271	64,321	50,706	105,860	70,000	78,890
TOTAL EXPENSES	<u>138,498</u>	<u>88,864</u>	<u>72,821</u>	<u>50,706</u>	<u>105,860</u>	<u>70,000</u>	<u>78,890</u>

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Thru Septe	2014 Budget	2015 Budget
EX40 Total	-	-	-	988	-	2,000	1,500
EX44 Repair/Maintenance							
8162-2000 RM-Building & Grounds	-	-	-	-	91	-	-
EX44 Total	-	-	-	-	91	-	-
EX65 Operating Expense							
Source of Supply:							
0602-0000 SOS Milwaukee Water	1,278,198	1,473,373	1,577,018	1,411,560	1,008,490	1,540,000	1,539,000
0614-0000 SOS Maint-Wells/Springs	15,287	-	14,445	81,922	60,352	25,000	25,000
Total Source of Supply:	1,293,485	1,473,373	1,591,463	1,493,482	1,068,842	1,565,000	1,564,000
Pumping Operations:							
0623-0000 Pumping Power Purchased	161,884	171,845	176,684	186,235	128,923	180,000	180,000
0624-0000 Pumping Expenses	7,666	85,823	21,604	-	-	-	-
0624-0001 L-Pumping Operations	257,548	260,470	224,412	198,296	71,886	209,125	193,650
0626-0000 Pumping Supplies & Exp	14,367	14,022	9,054	11,312	10,469	15,000	17,000
0633-0000 Pumping Maint Equipment	-	-	1,800	1,200	-	-	1,200
0633-0001 L-Pump.Eq.Maint.	86,695	73,931	76,484	54,934	29,454	71,275	50,500
Total Pumping Operations:	528,160	606,091	510,038	451,977	240,732	475,400	442,350
Treatment:							
0641-0000 Water Treat-Chemicals	16,685	11,952	18,696	22,395	13,885	30,000	30,000
0642-0000 Watr Treat-Oper Expenses	10,676	11,317	10,701	10,176	11,276	13,000	13,000
0642-0001 L-Treatment Operation	39,990	41,530	39,874	39,127	14,017	37,150	35,975
0652-0001 L-Treat.Eq.Maint.	1,400	2,546	2,545	2,430	655	2,375	2,225
Total Treatment:	68,751	67,345	71,816	74,128	39,833	82,525	81,200
Distribution:							
0662-0001 L-T&D Operations	28,302	35,425	29,017	16,790	14,080	27,050	15,425
0663-0001 L-Meters T&D	13,248	15,011	7,987	6,356	1,248	7,450	5,850
0664-0001 L-Cust Installations	-	59	170	77	500	150	70
0670-0000 TD-Maint-Engineering	-	21,780	5,720	9,000	3,000	5,000	5,000
0671-0000 TD-Maint-Struc/Improvmts	13,217	10,161	10,292	8,491	5,900	13,000	11,000
0671-0001 L-Struc/Impr.Maint.	-	33	-	-	-	-	-
0672-0000 TD-Maint-Reservoirs	15,000	8,492	4,550	8,177	4,894	13,300	6,000
0672-0001 L-Reservoir Maint	712	1,548	2,693	751	1,799	2,700	1,075
0673-0000 TD-Maint-Mains	78,119	71,551	60,041	146,236	77,728	65,000	70,000
0673-0001 L-Mains Maintenance	54,235	67,369	80,930	79,008	103,451	78,450	72,425
0675-0000 TD-Maint-Services	5,106	6,946	5,159	6,826	8,755	5,000	6,000
0675-0001 L-T&D Services	(7,478)	17,439	15,250	11,762	13,459	14,175	11,325
0676-0000 TD-Maint-Meters	8,162	3,349	5,536	11,065	5,886	13,000	16,500
0676-0001 L-Meter Maintenance	4,133	(10,904)	7,775	(1,168)	20,208	46,175	61,625
0677-0000 TD-Maint-Hydrants	45,472	38,365	16,498	138,424	8,398	10,000	29,000
0677-0001 L-Hydrant Maintenance	49,701	37,423	35,145	29,096	15,488	32,375	43,000
0680-0000 Lannon - Materials	-	-	-	-	-	1,000	-
0680-0001 Lannon - Labor	-	-	-	-	-	1,800	-
Total Distribution:	307,929	324,047	286,763	470,891	284,794	335,625	354,295
Customer Service:							
0902-0000 L-Meter Reading	12,357	10,940	10,838	12,205	3,927	10,100	11,225
0903-0000 L-Acctg&Collection	45,265	56,753	39,015	40,915	17,088	36,350	37,600
0903-0010 Postage	11,161	8,799	12,970	13,618	13,268	14,100	15,700
0903-0020 Water Lock Box	6,096	6,485	7,362	6,980	8,131	6,300	6,000
0904-0000 Uncollectible Accounts	4,559	2,967	3,372	556	-	3,500	3,500
0905-0000 Misc Cust Acct Suppl&Exp	7,575	7,980	8,718	11,372	11,051	10,000	10,000
Total Customer Service:	87,013	93,924	82,275	85,646	53,465	80,350	84,025
EX65 Total	2,285,338	2,564,780	2,542,355	2,576,124	1,687,666	2,538,900	2,525,870
EX66 Debt Service							
0930-4270 Int-Long Term Debt	325,774	287,662	249,746	166,772	100,123	165,000	157,400
0930-4271 Bond Expense	1,872	2,640	1,539	68,420	1,878	2,500	2,500
0930-4280 Amort-Discount	66,242	66,242	61,178	10,138	-	19,000	(6,900)
0930-4281 Amort-Bond Issuance Costs	8,640	8,640	9,366	-	14,136	-	-
0930-4282 Amort of Gain/(Loss) on Re	-	-	-	34,933	-	70,000	69,900
0930-4300 Int-Muni Debt	-	5,436	-	-	-	-	-
0930-0610 Int on Advance-Capital Proj	11,475	-	-	-	-	-	-
EX66 Total	414,003	370,620	321,829	280,263	116,137	256,500	222,900

Village of Menomonee Falls
720-001 Revenues and General
Activity Through September 30, 2014

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Thru Septe	2014 Budget	2015 Budget
0920-0000 Labor-Admin & General	304,399	294,715	370,967	320,524	87,088	336,900	300,475
0921-0000 Office Supplies/Expenses	7,397	11,869	4,889	4,088	1,486	9,500	5,500
0921-0010 Foot Protection Reimb	1,170	1,080	-	-	-	-	-
0921-8000 Computer Hardware	2,391	3,639	2,588	3,327	-	1,900	1,900
0921-8130 Computer Supplies	258	146	3,335	228	197	400	400
0921-8152 Rent-Off. Eq.	-	1,238	1,486	1,486	1,238	1,500	1,500
0921-8160 Computer Maintenance	-	1,844	-	-	-	-	-
0921-8162 RM-Computer Hardware	-	-	188	-	149	-	500
0921-8165 Microsoft Enterprise Agree	1,778	3,886	3,886	3,886	3,186	3,900	3,200
0921-8209 Diggers Hot Line	27,194	32,901	28,596	29,247	15,664	28,000	28,000
0921-8210 Telephone Service	4,913	4,860	5,157	4,841	3,192	5,100	4,000
0921-8211 Cellular Data Service	1,568	1,844	2,228	2,778	2,586	3,100	3,988
0921-8212 Pager Service	43	83	33	-	-	-	-
0921-8213 Cellular Telephone Service	2,096	2,194	2,177	1,960	1,516	2,300	2,300
0921-8214 Internet Service	-	-	910	-	-	910	910
0921-8301 Maintenance and Support	20,696	22,847	22,838	22,919	23,092	25,100	29,430
0923-0000 Legal/Acctg-Outside Serv.	51,265	40,503	39,612	37,308	27,756	40,000	40,000
0923-0001 GIS O/S	9,513	4,996	5,230	85	-	3,000	-
0923-0003 Audit and Financial Service	-	-	9,300	15,000	7,000	15,000	10,500
0923-0011 Inspection Services	-	3,620	5,162	38,541	39,019	50,000	45,000
0923-0020 Rate Study	11,365	3,373	-	-	-	4,500	4,500
0924-0000 Property and Liability Insur	23,462	23,154	25,648	20,965	-	23,000	15,950
0925-0000 Workers Comp	58,323	42,805	46,452	30,104	13,819	27,075	22,125
0926-8011 Pension VMF	50,345	56,985	55,800	60,115	47,267	61,400	60,025
0926-8012 Pension Employee	65,406	42,249	-	5	-	-	-
0926-8013 Health Insurance	310,970	316,492	277,665	247,722	184,723	286,775	286,800
0926-8014 Dental Insurance	17,057	17,231	15,450	13,779	9,774	15,250	14,550
0926-8015 Life Insurance	2,741	2,778	2,468	2,508	2,035	2,900	3,125
0926-8016 OPEB Expense	38,469	32,846	29,381	25,874	-	38,000	38,000
0928-0001 Emer.Planning Notif.Fees	-	-	1,296	-	-	-	-
0928-0002 Hazardous Waste Fees	150	205	205	410	410	500	500
0930-0000 Misc General Expenses	3,146	7,943	5,337	4,635	4,606	8,000	7,000
0930-0001 Training - Operations	800	270	110	-	-	500	500
0930-0002 Training - GIS	77	110	103	10	-	500	300
0930-0235 Refunds	330	339	1,440	495	495	700	900
0930-4030 Depreciation	1,472,028	1,473,925	1,520,796	1,560,395	1,197,000	1,580,000	1,623,000
0930-4081 Real Estate Taxes	1,200,836	1,203,973	1,292,036	1,393,941	1,062,000	1,290,000	1,500,000
0930-4082 PSC Remainder Assessme	6,008	7,164	5,774	7,120	-	7,500	7,500
0932-0000 Clearing Transportn.Exp.	-	-	-	-	47,145	-	-
0932-0001 Clearing-Deprec.Transport	-	279	8,262	6,873	3,386	-	-
EX90 Total	3,696,194	3,664,386	3,795,895	3,862,079	2,785,829	3,873,210	4,062,378
EX97 Capital In Progress	-	-	-	-	45,349	-	-
0940-0000 Water Utility Project Expen	-	-	-	-	-	-	-
EX97 Total	-	-	-	-	45,349	-	-
TOTAL EXPENSES	6,473,588	6,677,348	6,730,298	6,785,082	4,922,576	6,739,285	6,881,648

Village of Menomonee Falls
730-000 Revenues
Activity Through September 30, 2014

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Thru Septe	2014 Budget	2015 Budget
REVENUES							
RE02 Capital Contributions							
7785-0002 CIAOC - Developers	814,547	365,114	42,748	143,863	-	-	-
7785-0003 CIAOC - Muni	-	-	5,804	-	-	-	-
RE02 Total	814,547	365,114	48,552	143,863	-	-	-
RE05 Charges for Services							
7550-0000 Penalties-Sewer	115,198	88,944	83,597	84,176	41,591	85,000	85,000
7551-0000 Lannon Services	26,112	25,266	14,205	17,636	10,920	25,000	24,000
7552-0000 Harmony Hills LS Revenue	7,000	7,000	7,000	7,000	7,000	7,000	7,000
RE05 Total	148,310	121,210	104,802	108,812	59,511	117,000	116,000
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	1,671,150	1,391,656	1,433,147	1,388,710	873,681	1,390,000	1,340,000
7520-0200 VMF User Chg-NCC	447,050	393,855	422,263	401,254	269,635	380,000	380,000
7520-0300 VMF User Chg DCC	15,456	17,890	16,091	13,416	9,404	14,000	11,000
7520-0400 VMF User Chg-NCI	1,140	1,274	1,230	986	682	1,000	830
7520-0500 VMF User Chg-DCI	96,012	105,741	98,150	93,386	56,699	79,000	72,000
7520-0600 VMF User Chg-WCI	33,059	30,412	28,190	29,706	24,815	29,000	31,000
7520-0700 VMF User Chg-WCC	82,718	58,160	48,773	56,216	32,447	52,000	24,000
7520-1100 VMF Bkfd Res.User Charge	90,621	73,653	82,076	78,618	57,575	78,000	80,000
7520-1200 VMF Bkfd NCC User Charg	2,437	1,958	2,212	1,916	1,338	1,900	2,000
7520-2100 VMF Sussex Residential	91,233	78,280	85,584	87,752	56,182	85,000	88,000
7520-2200 VMF Sussex NCC	23,299	19,914	22,120	21,076	10,577	21,000	19,000
RE71 Total	2,554,175	2,172,793	2,239,836	2,173,036	1,393,035	2,130,900	2,047,830
RE73 Sewage Treatment User Chg							
7500-0100 MMSD-Residential	1,136,258	1,233,810	1,250,173	1,212,178	763,843	1,210,000	1,160,000
7500-0200 MMSD-NCC	324,785	347,034	369,761	351,044	235,727	330,000	330,000
7500-0300 MMSD-DCC	17,012	18,454	17,218	14,036	10,174	14,000	12,000
7500-0400 MMSD-NCI	1,235	1,462	1,359	1,145	787	1,200	980
7500-0500 MMSD-DCI	84,240	92,357	117,530	76,737	48,247	70,000	59,000
7500-0600 MMSD-WCI	40,195	38,080	39,644	39,098	32,812	39,000	42,000
7500-0700 MMSD-WCC	62,910	65,397	60,388	71,123	40,540	76,000	25,000
7500-1100 Bkfd User Chg-Res	60,464	62,904	69,421	66,349	48,637	66,000	68,000
7500-1200 Bkfd User Chg-NCC	1,777	1,731	1,937	1,675	1,169	1,700	1,700
7500-2100 Sussex User Chg -Res	59,957	67,422	72,398	74,088	47,353	72,000	74,000
7500-2200 Sussex User Chg-NCC	17,264	17,894	19,581	18,653	9,352	18,000	17,000
RE73 Total	1,806,097	1,946,545	2,019,410	1,926,126	1,238,641	1,897,900	1,789,680
RE74 Sewage Treatment Cap.Chg.							
7510-0100 MMSD-Res Cap.Recovery	2,794,806	2,661,455	2,718,171	2,630,817	1,601,259	2,620,000	2,500,000
7510-0200 MMSD-NCC Cap.Recovery	734,661	733,593	781,978	743,102	499,065	700,000	710,000
7510-0300 MMSD-DCC Cap.Recovery	25,562	33,379	25,883	24,805	17,386	26,000	21,000
7510-0400 MMSD-NCI Cap.Recovery	1,887	2,360	2,278	1,827	1,265	1,800	1,500
7510-0500 MMSD-DCI Cap.Recovery	158,228	195,842	181,667	172,851	104,949	150,000	130,000
7510-0600 MMSD-WCI Cap.Recovery	54,374	56,282	52,170	54,976	45,924	55,000	57,000
7510-0700 MMSD-WCC Cap.Recovery	46,456	46,258	51,467	49,356	33,876	43,000	47,000
7510-1100 Bkfd Res.Cap Recovery	149,698	137,293	152,193	145,698	106,766	140,000	150,000
7510-1200 Bkfd NCC Cap.Recovery	4,004	3,654	4,096	3,548	2,478	3,500	3,700
7510-2100 Sussex Res Cap Recovery	150,052	146,654	158,714	162,747	104,206	160,000	160,000
7510-2200 Sussex NCC Cap Recovery	37,955	37,358	40,945	39,013	19,579	38,000	35,000
RE74 Total	4,157,683	4,054,128	4,169,562	4,028,740	2,536,753	3,937,300	3,815,200
RE80 Interest Income							
7600-0000 Interest Earnings	2,931	5,593	5,260	3,427	3,030	2,500	3,000
7621-0000 Int-Interceptor Sewer Rs	3,753	1,940	1,774	1,011	872	1,500	1,000
7621-0001 Int-Impact Fees	11,320	3,846	1,070	494	278	-	-
7621-0003 Int-Impact Fees Effec 4/10/	3,002	2,186	2,668	1,770	707	2,500	2,500
7622-9501 Int-Fox River Eq.Reserve	253	167	193	120	78	100	100
7622-9502 Int-MenoRiver Eq.Reserve	320	210	242	150	98	100	100

Village of Menomonee Falls
730-000 Revenues
Activity Through September 30, 2014

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Thru Septe	2014 Budget	2015 Budget
RE80 Total	21,579	13,942	11,207	6,972	5,063	6,700	6,700
RE85 Miscellaneous							
7560-0010 Sewer Impact Fee-Effect 4/	153,757	156,430	130,792	171,587	372,568	150,000	175,000
7561-0000 Sewer Impact Fees Refund	-	(1,866)	-	(6,868)	(1,866)	-	-
7561-0010 Refunded Impact Fees (Effe	-	(65,228)	-	-	-	-	-
7720-0000 Sale Of VMF Property	4,232	-	-	-	-	-	-
7720-0001 Non Operating Revenue	-	-	-	38	-	-	-
7725-0000 Scrap Metal Sales	-	-	6,999	1,263	977	-	-
7750-0000 Misc Rentals	2,400	19,200	19,200	18,000	-	19,200	19,200
7785-0000 SA-Collected	13,056	-	194,599	-	-	-	-
RE85 Total	173,445	108,536	351,590	184,020	371,679	169,200	194,200
TOTAL REVENUES	<u>9,975,836</u>	<u>9,082,268</u>	<u>9,244,959</u>	<u>8,871,569</u>	<u>5,904,682</u>	<u>8,559,000</u>	<u>8,269,610</u>

	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Thru Septe</u>	<u>2014 Budget</u>	<u>2015 Budget</u>
EXPENSES							
EX10 Salaries & Wages							
8000-0000 Salaries	517,796	524,592	516,469	485,734	339,282	484,425	496,950
8001-0000 Overtime	15,292	14,112	14,966	18,051	9,024	13,625	13,750
8002-0000 Part Time Wages	3,291	-	-	-	-	2,500	4,800
8004-0000 Temporary Help	3,387	7,780	10,719	5,973	11,045	9,000	9,000
8008-0000 Retirement Leave Pay-Out	-	-	-	2,773	-	2,250	-
EX10 Total	539,766	546,484	542,154	512,531	359,351	511,800	524,500
EX20 Fringe Benefits							
8010-0000 FICA	37,879	40,261	37,526	36,685	26,342	39,150	40,125
8011-0000 Pension-VMF	24,694	28,461	29,915	33,010	24,718	35,025	34,950
8012-0000 Pension-EFF Share	31,463	20,889	-	1	-	-	-
8013-0000 Health Insurance	151,733	158,707	142,164	129,041	91,724	149,275	148,550
8013-0010 Health/Dental Payout	7,931	8,192	-	-	-	-	-
8013-0001 OPEB Expense	7,939	(9,169)	(8,721)	7,560	-	-	-
8014-0000 Dental Insurance	8,557	8,813	7,944	7,215	4,875	8,000	7,600
8015-0000 Life Insurance	1,788	1,712	1,612	1,623	1,354	2,100	1,875
8016-0000 Worker's Comp Insurance	8,722	13,208	16,353	13,871	7,516	14,825	15,875
8030-0140 Wage/Bene GF Transfers	11,873	6,544	8,117	10,921	-	24,000	10,000
8030-0720 Wage/Bene WU Transfers	62,506	58,947	52,630	57,250	20,342	48,525	52,075
EX20 Total	355,085	336,565	287,540	297,177	176,871	320,900	311,050
EX30 Employee Training/Expense							
8070-0000 Training & Education	1,098	1,400	1,747	79	80	500	500
8070-0001 Training-Data Base GIS	77	110	67	10	-	-	267
EX30 Total	1,175	1,510	1,814	89	80	500	767
EX40 Materials And Supplies							
8100-0000 Office Supplies	228	207	501	494	210	500	400
8100-0010 Postage	11,502	9,541	14,898	16,747	11,917	18,500	20,000
8110-0000 Department Supplies	3,857	4,393	5,965	4,184	3,262	5,000	5,000
8110-0100 Small Equip./Tools	2,287	373	1,912	1,962	1,221	1,500	1,500
8110-1111 Lock Box Service Fees	6,096	6,485	7,362	6,980	8,131	6,000	6,000
8110-3002 Mainline Cons/Repair	35,351	3,261	150,126	-	75,913	5,000	5,000
8110-3005 Monitoring Equipment	44,763	695	3,236	21,181	11,462	10,000	12,000
8110-3020 Supplies Shared WU	14,444	11,220	7,804	1,221	-	13,000	11,200
8130-0000 Computer Supplies	95	238	273	318	430	500	500
8170-4000 Gas & Diesel Fuel	10,358	13,278	14,579	18,628	14,863	13,000	14,000
8182-1300 Manhole Repair VMF	20,914	38,415	7,789	66,236	8,432	15,000	13,000
8182-1310 Main Repair	(1,263)	28,486	20,988	13,526	2,280	21,000	21,000
EX40 Total	148,632	116,592	235,433	151,477	138,121	109,000	109,600
EX44 Repair/Maintenance							
8160-8000 MCont-Computer Equipmen	-	-	-	-	-	-	3,100
8160-8002 RM-Cabling	-	1,844	-	-	-	-	500
8162-2000 RM-Building & Grounds	105	1,063	3,257	1,318	361	2,000	2,000
8162-2530 RM-Lift Station	8,273	19,600	43,092	31,960	26,275	46,250	10,500
8162-3000 RM-Equipment	13,308	27,688	7,047	10,268	2,782	15,000	12,000
8162-4000 RM-Vehicles	53	-	6,350	2,948	2,138	-	-
8162-4100 RM-Radio Equip.	-	1,810	-	79	-	500	500
8162-7000 RM-TV Monitoring	3,950	8,811	9,358	4,852	4,197	8,000	5,000
8162-8000 RM-Computer Hardware	177	171	41	70	149	-	500
8300-3001 Sanitary Sewer & Maintena	223	-	-	-	-	-	-
EX44 Total	26,089	60,987	69,145	51,495	35,902	71,750	34,100
EX45 Lease/Rent Expense							
8152-1001 Rent-501(c)(3)	2,400	19,200	19,200	18,000	-	19,200	19,200
8152-6000 Rent-Off.Eq.	-	1,238	1,486	1,486	1,238	1,500	1,500
EX45 Total	2,400	20,438	20,686	19,486	1,238	20,700	20,700
EX47 Property & Equipment							
8190-8000 Computer Hardware	627	4,088	1,339	1,772	-	1,900	4,500

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Thru Septe	2014 Budget	2015 Budget
8190-8001 GIS	9,513	4,996	4,679	24	-	5,000	-
8190-8100 Computer Software	11,500	-	-	-	819	-	6,000
EX47 Total	21,640	9,084	6,018	1,796	819	6,900	10,500
EX50 Utilities							
8200-0010 Light/Power	2,455	21,056	1,531	1,511	1,318	1,900	2,000
8200-0020 Heat (Gas & Oil)	2,954	1,881	3,248	7,639	7,721	11,600	13,000
8200-0030 Water/Sewer VMF	1,532	1,087	2,395	1,137	498	1,000	700
8200-3001 Lift Station Power	25,477	25,768	28,509	26,926	20,321	28,000	29,000
8210-0000 Telephone Service	1,339	954	956	930	600	1,100	1,100
8212-0001 Cellular Data Service	1,045	960	1,175	1,389	1,293	1,500	1,704
8212-0002 Pager Service	72	51	33	-	-	-	-
8212-0003 Cellular Telephone Service	565	559	729	592	350	600	600
8212-0004 Internet Service	-	-	-	390	-	390	390
EX50 Total	35,439	52,316	38,576	40,514	32,101	46,090	48,494
EX60 Contractual Services							
8160-5000 Microsoft Enterprise Agree	950	1,283	1,283	1,283	1,080	1,300	1,100
8182-1301 Manhole Repair Contractor	-	-	-	156	-	-	-
8182-1305 Interceptor Maint - Lannon	20,243	-	16,775	14,789	16,505	16,000	17,000
8182-1315 Interceptor Maint - Brookfiel	-	-	-	6,886	4,801	1,000	-
8300-1401 Engineering Services	9,717	9,762	7,259	960	858	2,500	5,000
8300-1901 Audit/Acctg. Serv.	8,062	7,671	9,200	7,250	7,250	9,500	6,650
8300-5001 Consulting Services	6,388	-	-	5,547	-	1,000	1,000
8301-0000 Maintenance and Support	21,454	24,104	24,088	24,176	24,347	26,400	30,730
8310-0000 Legal Services	-	27	7	-	-	1,000	50
EX60 Total	66,814	42,847	58,612	61,047	54,841	58,700	61,530
8077-0000 Foot Protection	360	360	-	-	-	-	-
EX70 Other Operating							
8110-3022 Meter Depr.From WU 50%	81,816	82,317	86,005	88,534	63,000	85,000	90,000
8110-3024 R.O.I. Meters-WU 50%	41,297	46,055	53,710	60,934	-	65,000	79,000
8110-3025 Sussex Reserve Cap Asse	2,504	1,631	2,380	11,421	-	7,000	10,000
8209-0000 Diggers Hot Line	26,555	32,540	28,468	29,226	15,524	28,000	28,000
8435-0000 Prior Year Refunds	6,726	494	-	-	-	-	-
8436-0000 Uncollectible Accounts	10,327	7,138	9,948	1,637	-	10,000	10,000
8950-0000 Depreciation Expense	1,351,740	1,327,122	1,302,939	1,314,033	1,017,000	1,380,000	1,394,000
8950-0050 Amortization - CWF	252,152	252,152	252,152	252,152	-	252,152	252,152
EX70 Total	1,773,117	1,749,449	1,735,602	1,757,937	1,095,524	1,827,152	1,863,152
EX75 Insurances							
8610-0000 Liability Insurance	5,077	5,255	5,340	4,335	-	4,900	3,900
8612-0000 Claims Settled	-	-	-	3,280	-	-	-
EX75 Total	5,077	5,255	5,340	7,615	-	4,900	3,900
TOTAL EXPENSES	2,975,594	2,941,887	3,000,920	2,901,164	1,894,848	2,978,392	2,988,293

Village of Menomonee Falls
730-320 Sewage Treatment
Activity Through September 30, 2014

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Thru Septe	2014 Budget	2015 Budget
EXPENSES							
EX05 Sewage Treatment User Chg							
8320-0000 MMSD-User Charge	1,686,782	1,714,870	1,765,091	1,722,190	999,281	1,800,000	1,835,000
8330-0000 Bkfd User Charge	82,744	73,927	78,889	54,835	22,097	86,000	75,500
8340-0000 Sussex User Charge	<u>72,734</u>	<u>76,916</u>	<u>91,662</u>	<u>75,032</u>	<u>58,039</u>	<u>92,000</u>	<u>93,500</u>
EX05 Total	1,842,260	1,865,713	1,935,642	1,852,057	1,079,417	1,978,000	2,004,000
EX06 Sewage Treatment Cap.Chg.							
8325-0000 MMSD-Capital Charge	4,263,981	4,548,149	5,138,272	5,288,376	4,590,467	4,900,000	5,580,119
8335-0000 Bkfd Capital Charge	-	-	-	-	6,814	-	73,260
EX06 Total	4,263,981	4,548,149	5,138,272	5,288,376	4,597,281	4,900,000	5,653,379
 TOTAL EXPENSES	 <u>6,106,241</u>	 <u>6,413,862</u>	 <u>7,073,914</u>	 <u>7,140,433</u>	 <u>5,676,698</u>	 <u>6,878,000</u>	 <u>7,657,379</u>

Village of Menomonee Falls
730-910 Other Uses Of Funds
Activity Through September 30, 2014

	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Thru Septe</u>	<u>2014 Budget</u>	<u>2015 Budget</u>
EXPENSES							
EX92 Bond Issue Expenditures							
8800-0000 Bond Expenses	1,272	1,272	64	80	110	1,000	1,000
8800-0002 Arbitrage Expense	2,500	-	-	-	-	-	-
8800-0010 Amort - Debt Discount	2,241	16,809	-	-	-	-	-
EX92 Total	6,013	18,081	64	80	110	1,000	1,000
EX94 Debt - Interest Payments							
8850-0000 Interest Payments on Long	-	-	73,594	63,905	32,290	56,000	50,000
8850-0035 I-Sussex CWF	9,412	6,685	-	-	-	-	-
8850-0039 I-Brkfld CWF	12,176	10,406	-	-	-	-	-
8850-0067 I-2000 Revenue Bond	54,005	46,129	-	-	-	-	-
8850-0070 I-Brkfld CWF 2001	3,957	3,622	-	-	-	-	-
8850-0097 I-Sussex CWF	44,478	42,386	-	-	-	-	-
8850-0098 I-2008 CIP GO	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	7,087
EX94 Total	139,394	126,533	85,639	74,330	32,290	64,773	57,087
EX97 Capital In Progress							
8905-0000 Sewer Utility Project Expen	-	-	-	-	35,471	-	-
8905-2200 WIP Mains	-	-	-	-	13	-	-
EX97 Total	-	-	-	-	35,484	-	-
TOTAL EXPENSES	<u>145,407</u>	<u>144,614</u>	<u>85,703</u>	<u>74,410</u>	<u>67,884</u>	<u>65,773</u>	<u>58,087</u>

Village of Menomonee Falls
740-000 Revenues
Activity Through September 30, 2014

	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Thru Septe</u>	<u>2014 Budget</u>	<u>2015 Budget</u>
REVENUES							
RE02 Capital Contributions							
7785-0002 CIAOC - Developers	-	215,867	-	483,809	-	-	-
7785-0003 CIAOC - Muni	-	-	-	595,382	-	-	-
RE02 Total	-	215,867	-	1,079,191	-	-	-
RE10 Property Taxes							
7000-0000 RE/PP Taxes	912,990	931,250	931,250	931,250	931,250	931,250	931,250
RE10 Total	912,990	931,250	931,250	931,250	931,250	931,250	931,250
RE50 Licenses And Permits							
7240-0000 Erosion Cntrl.Permits	30,346	30,037	26,410	26,726	17,018	33,000	33,000
7240-0020 Storm Water Permit Fees	3,250	2,200	1,850	1,200	1,200	4,000	4,000
RE50 Total	33,596	32,237	28,260	27,926	18,218	37,000	37,000
RE80 Interest Income							
7600-0000 Interest Earnings	3,653	2,573	3,784	2,519	1,435	1,000	1,000
RE80 Total	3,653	2,573	3,784	2,519	1,435	1,000	1,000
RE85 Miscellaneous							
7720-0002 Gain/Loss on Disposal	-	(331)	-	(4,092)	-	-	-
7745-0000 Rain Barrel Revenue	9,300	3,605	1,625	45	-	-	-
7765-0000 Stormwater Conference Re	2,051	6,200	2,768	600	400	600	400
7775-0000 Tree Seedlings Sale	11,258	9,617	11,902	-	-	-	-
7776-0000 River Clean-Up Revenue	19	520	520	600	600	600	600
7777-0000 Stormwater Education	1,000	-	-	-	-	-	-
7778-0000 Paws Pledge Revenue	-	-	500	-	-	-	-
7779-0000 Tamarack Ed Kiosk Reven	-	-	900	-	-	-	-
RE85 Total	23,628	19,611	18,215	(2,847)	1,000	1,200	1,000
TOTAL REVENUES	973,867	1,201,538	981,509	2,038,039	951,903	970,450	970,250

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Thru Septe	2014 Budget	2015 Budget
EXPENSES							
EX10 Salaries & Wages							
8000-0000 Salaries	160,305	183,940	174,029	168,004	122,738	173,875	184,750
8001-0000 Overtime	233	282	299	239	178	700	725
EX10 Total	160,538	184,222	174,328	168,243	122,916	174,575	185,475
EX20 Fringe Benefits							
8010-0000 FICA	12,350	13,452	12,910	12,083	9,055	13,350	14,175
8011-0000 Pension-VMF	7,479	9,832	10,379	11,094	8,603	12,225	12,600
8012-0000 Pension-EEE Share	9,653	7,150	-	1	-	-	-
8013-0000 Health Insurance	23,763	28,511	24,746	23,488	19,242	32,500	35,650
8013-0001 OPEB Expense	2,406	2,784	2,542	2,163	-	3,000	3,000
8014-0000 Dental Insurance	1,379	1,570	1,396	1,325	1,032	1,750	1,850
8015-0000 Life Insurance	298	320	302	346	282	425	450
8016-0000 Worker's Comp Insurance	186	236	210	517	372	500	5,700
8030-0140 Wage/Bene GF Transfers	61,160	37,105	26,877	24,424	-	44,000	45,000
EX20 Total	118,674	100,960	79,362	75,441	38,586	107,750	118,425
EX30 Employee Training/Expense							
8070-0000 Training & Education	1,925	1,082	55	186	40	500	500
EX30 Total	1,925	1,082	55	186	40	500	500
EX40 Materials And Supplies							
8100-0225 Recording Fees	139	120	-	63	-	200	100
8110-0000 Department Supplies	282	(25)	1,380	973	-	500	500
8110-3000 Rain Barrels	5,398	2,531	1,170	-	-	-	-
8110-3200 Stormwater Conference Ex	5,274	5,636	3,405	212	207	1,000	500
8110-3300 Tree Seedlings Expense	4,155	3,161	1,312	-	-	-	-
8110-3400 Stormwater Education Exp	565	435	-	-	-	500	500
8110-3500 River Cleanup Expense	-	524	648	604	595	700	800
8110-3700 Tamarack Ed Kiosk Expens	-	-	900	-	-	-	-
8110-4004 Erosion Control Materials	(245)	154	-	-	-	300	-
8130-0000 Computer Supplies	-	-	1,905	-	-	-	-
8170-4000 Gas & Diesel Fuel	8,714	9,317	7,910	6,876	4,052	8,000	8,500
8182-1405 Storm Sewer Maintenance	(2,481)	3,857	118	2,173	3,850	3,000	500
EX40 Total	21,801	25,710	18,748	10,901	8,704	14,200	11,400
EX44 Repair/Maintenance							
8162-3000 RM-Equipment	-	-	5,427	5,313	1,693	2,500	2,500
EX44 Total	-	-	5,427	5,313	1,693	2,500	2,500
EX47 Property & Equipment							
8190-8100 Computer Software	-	-	-	-	-	100	-
EX47 Total	-	-	-	-	-	100	-
EX50 Utilities							
8212-0001 Cellular Data Service	523	480	480	440	360	960	480
EX50 Total	523	480	480	440	360	960	480
EX60 Contractual Services							
8300-1401 Engineering Services	16,074	3,101	2,637	15,830	-	1,500	15,000
8300-1901 Audit/Acctg. Serv.	3,552	3,917	5,500	4,000	3,900	5,750	4,000
8300-5001 Consulting Services	-	-	1,492	-	-	1,500	1,500
8300-5003 Consulting - GIS	-	2,352	4,433	25	-	3,500	-
EX60 Total	19,626	9,370	14,062	19,855	3,900	12,250	20,500
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	3,580	4,758	4,232	4,277	2,721	5,000	5,000
8950-0000 Depreciation Expense	513,060	518,630	526,441	559,125	432,000	550,000	604,000
EX70 Total	521,640	528,388	535,673	568,402	439,721	560,000	614,000

Village of Menomonee Falls
740-330 Operations & Maintenance
Activity Through September 30, 2014

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Thru Septe	2014 Budget	2015 Budget
TOTAL EXPENSES	<u>844,727</u>	<u>850,212</u>	<u>828,135</u>	<u>848,781</u>	<u>615,920</u>	<u>872,835</u>	<u>953,280</u>

2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Thru Septe	2014 Budget	2015 Budget
11,769	4,187	6,783	4,088	-	20,000	22,000
8,968	3,705	5,864	1,467	13,829	7,500	7,500
989	1,275	102	(40)	(26)	500	500
50	-	-	50	-	200	200
(15,223)	11,227	21,514	16,258	7,421	14,000	14,000
8,558	12,120	7,946	10,729	2,741	10,000	10,000
-	5,220	70,216	-	-	1,000	1,000
226	-	-	-	-	500	500
2,070	3,845	2,755	3,568	3,777	4,000	4,500
	985	-	24	-	1,000	1,500
17,407	42,672	115,822	57,169	27,742	63,700	66,700
						30,000
						30,000
70,041	67,019	94,294	60,466	-	89,000	84,000
39,886	45,837	44,065	27,823	33,099	40,000	37,000
19,659	14,752	3,960	16,401	11,126	14,000	13,000
45,917	54,829	8,149	5,809	22,163	1,500	1,400
-	95	-	276	-	750	700
913	505	218	2,506	2,026	750	700
-	-	-	-	1,601	8,000	7,500
156,820	172,132	122,423	96,277	88,162	85,000	80,000
-	35,458	23,566	33,508	23,018	24,000	22,000
170	505	-	-	-	750	700
1,818	2,130	381	657	-	1,500	1,400
314	-	-	-	-	-	-
-	509	-	-	-	250	230
28,635	3,849	-	-	221	5,000	4,700
364,173	397,620	297,056	243,723	181,416	270,500	253,330
					4,000	4,000
					4,000	4,000
381,580	440,292	412,878	300,892	209,158	338,200	354,030

	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Thru Septe</u>	<u>2014 Budget</u>	<u>2015 Budget</u>
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EXPENSES

EX92 Bond Issue Expenditures							
8800-0000 Bond Expenses	166	320	351	21,237	688	400	450
EX92 Total	166	320	351	21,237	688	400	450
EX93 Debt - Principal Payments							
8801-0000 Interest Expense	60,664	79,426	96,496	114,340	79,685	155,000	111,125
8801-0100 Int on Advance-General Fu	27,349	16,020	13,187	8,746	-	4,076	-
EX93 Total	88,013	95,446	109,683	123,086	79,685	159,076	111,125
EX94 Debt - Interest Payments							
8850-0003 Amort of Deferred Debt Cos	-	-	465	-	-	-	-
8850-0004 Amort of Debt Premium/(Dis	-	-	(1,313)	(4,191)	-	(4,700)	(5,750)
EX94 Total	-	-	(848)	(4,191)	-	(4,700)	(5,750)
EX97 Capital In Progress							
8905-0000 Sewer Utility Project Expen	-	-	25,080	2,798	583,815	-	-
8905-2230 WIP Equipment	-	-	-	(2,629)	1,211	-	-
EX97 Total	-	-	25,080	169	585,026	-	-
TOTAL EXPENSES	88,179	95,766	134,266	140,301	665,399	154,776	105,825