

**Village of
Menomonee Falls
Wisconsin**

**2016
Budget**

VILLAGE OF MENOMONEE FALLS

2016 BUDGET

TABLE OF CONTENTS

Budget Overview	Chapter 1
Budget Summaries	Chapter 2
General Fund Revenues	Chapter 3
General Fund Expenditures	Chapter 4
Other Governmental Funds	Chapter 5
Enterprise Funds	Chapter 6
Reference Information	Chapter 7
Detailed Budget Worksheets	Chapter 8

Chapter 1

BUDGET OVERVIEW

Mission & Vision Statements	Page 1.1
Structure of Reporting Funds	Page 1.2
Budget Goals	Page 1.3
Village Officials	Page 1.4
Organizational Chart	Page 1.5

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.

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, 1.35%.

Additional adjustments are allowed for increases in debt service.

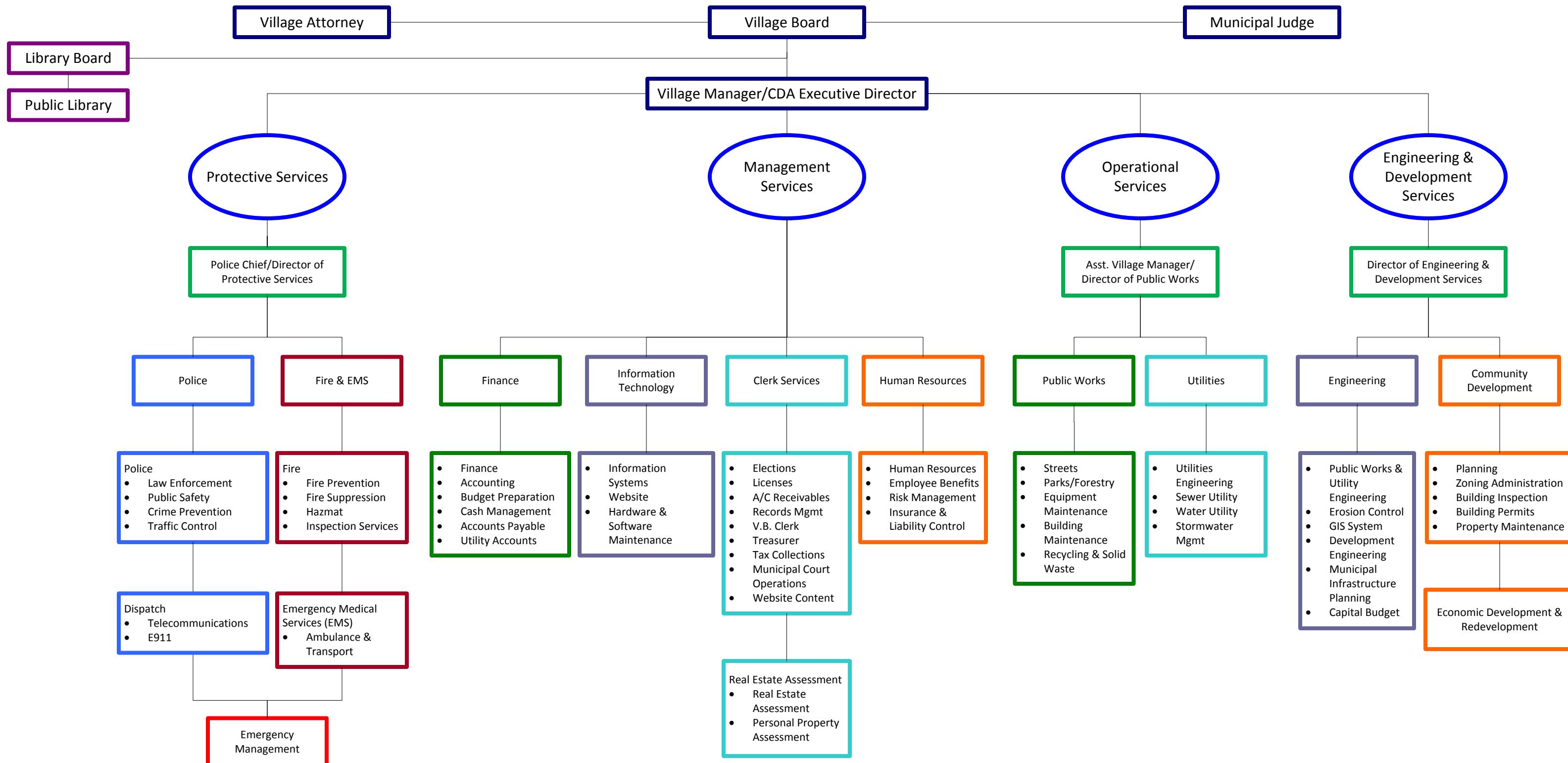
- (2) Maintain services at the level expected by our constituency.
- (3) Maintain costs by exploring all methods available, including enlightened use of technology.

DIRECTORY OF VILLAGE OFFICIALS

Village Board:	Title	Term Expiration
Joseph Helm	President	April 2018
David Glasgow	Trustee	April 2016
Bonnie Lemmer	Trustee	April 2016
Stephen Raymonds	Trustee	April 2016
Jeremy Walz	Trustee	April 2016
Katie Kress	Trustee	April 2017
Chris Smolik	Trustee	April 2017
Administration:	Title	
Mark S. Fitzgerald	Village Manager	
Arlyn R. Johnson	Assistant Village Manager, Director of Public Works	
Anna M. Ruzinski	Assistant Village Manager, Director of Protective Services, Police Chief	
Michael J. Morse	Village Attorney	
Janice K. Moyer	Clerk/Treasurer	
Jason A. Kaczmarek	Finance Director	
Financial Auditors:		
Reilly, Penner & Benton, LLP, Milwaukee, Wisconsin		
Bond Counsel:		
Quarles & Brady, Milwaukee, Wisconsin		
Financial Advisors:		
Hutchinson, Schockley, Erley & Co., Milwaukee, Wisconsin		

VILLAGE OF MENOMONEE FALLS

Functional Organization Chart



Chapter 2

BUDGET SUMMARIES

Property Tax Summary	Page 2.1
Property Valuation Summary	Page 2.2
General Operating Budget Summary	Page 2.3
General Fund Balance and Working Capital	Page 2.4
Long Term Debt Summary	Page 2.5
Outstanding Debt Information	Page 2.6
Principal Maturities of Long-Term Debt	Page 2.7
Interest Payments Due on Long-Term Debt	Page 2.8
Principal and Interest Due on Long-Term Debt	Page 2.9

PROPERTY TAX SUMMARY

HISTORICAL TAX LEVIES BY FUND:

2012 for 2013	2013 for 2014	2014 for 2015	Property taxes:	2015 for 2016	Change
\$ 16,611,093	\$ 16,878,312	\$ 17,071,345	General Operations	\$ 17,612,240	3.2%
2,336,230	2,341,779	2,374,220	Debt Service	2,356,722	(0.7%)
1,422,116	1,420,173	1,420,173	Library Operations	1,420,173	-
314,420	327,345	314,665	Library Building Maintenance	284,050	(9.7%)
931,250	931,250	931,250	Storm Water Utility	931,250	-
300,000	300,000	300,000	Interceptor Sewer	-	(100.0%)
\$ 21,915,109	\$ 22,198,859	\$ 22,411,653		\$ 22,604,435	0.9%

HISTORICAL TAX RATES BY FUND:

2012 for 2013	2013 for 2014	2014 for 2015	Property taxes:	2015 for 2016	Change
\$ 4.00	\$ 4.02	\$ 4.02	General Operations	\$ 4.12	2.5%
0.53	0.52	0.52	Debt Service	0.51	(1.9%)
0.32	0.31	0.31	Library Operations	0.31	-
0.07	0.07	0.07	Library Building Maintenance	0.06	(14.3%)
0.21	0.21	0.21	Storm Water Utility	0.20	(4.8%)
0.07	0.07	0.07	Interceptor Sewer	-	(100.0%)
\$ 5.20	\$ 5.20	\$ 5.20		\$ 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 1.35%. 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.

PROPERTY VALUATION SUMMARY

EQUALIZED VALUE HISTORY

	01/01/12 2012 for 2013	01/01/13 2013 for 2014	01/01/14 2014 for 2015	01/01/15 2015 for 2016
All valuation except TID Districts	4,114,780,000	4,007,211,200	4,261,594,700	4,340,669,200
TID #2 - Village Centre	20,665,000	28,086,300	<i>Closed</i>	<i>Closed</i>
TID #4 - Heritage Reserve	83,302,400	88,958,000	92,555,800	92,460,600
TID #5 - Westbrook Corp Park	72,706,800	78,204,400	77,033,800	81,272,000
TID #6 - Main Street	2,366,100	7,706,800	10,057,400	10,868,100
TID #7 - First Park	15,943,100	18,063,700	20,467,800	17,585,400
TID #8 - Falls Parkway	-	2,287,200	13,282,700	21,426,200
TID #9 - Downtown	2,749,400	-	-	-
TID #10 - Good Hope	-	10,553,800	14,500,900	13,246,000
TID #11 - Megal Court	2,979,100	3,942,200	4,381,700	4,489,200
TID #12 - Lilly Road	-	-	-	1,036,900
	<u>4,315,491,900</u>	<u>4,245,013,600</u>	<u>4,493,874,800</u>	<u>4,583,053,600</u>

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 Yr for Budget Yr	Equalized Value	Assessed Value	Per \$1,000	\$ Change	% Change
2015 for 2016	4,583,053,600	4,587,412,015	5.20	-	-
2014 for 2015	4,493,874,800	4,542,092,210	5.20	-	-
2013 for 2014	4,245,013,600	4,519,090,960	5.20	-	-
2012 for 2013	4,315,491,900	4,420,276,480	5.20	0.01	0.2%
2011 for 2012	4,441,598,500	4,388,814,210	5.19	0.02	0.4%
2010 for 2011	4,437,584,100	4,368,316,880	5.17	(0.05)	(1.0%)
2009 for 2010	4,589,341,400	4,312,010,880	5.22	0.04	0.8%
2008 for 2009	4,635,194,900	4,256,020,250	5.18	0.09	1.8%
2007 for 2008	4,510,001,400	4,154,666,940	5.09	(0.02)	(0.4%)
2006 for 2007	4,240,464,600	4,088,993,500	5.11	0.02	0.4%
2005 for 2006	3,931,493,100	3,855,192,000	5.09	(1.03)	(16.8%)

GENERAL OPERATING BUDGET SUMMARY

	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ESTIMATE	2016 BUDGET	% Change
REVENUES:						
Property taxes	16,611,093	16,878,312	17,071,345	17,071,345	17,612,240	3%
Intergovernmental	2,588,399	2,599,300	2,778,023	2,778,023	2,540,469	(9%)
Water Utility payment in lieu of tax	1,393,941	1,259,422	1,500,000	1,500,000	1,330,000	(11%)
Licenses and permits	729,228	939,217	788,300	788,300	1,300,500	65%
Public charges for services	945,113	1,030,214	1,092,025	1,092,025	1,239,250	13%
Miscellaneous	831,548	855,889	643,201	643,201	649,079	1%
Fines and penalties	727,205	545,546	647,500	647,500	518,000	(20%)
Other taxes	324,633	382,537	360,500	360,500	376,500	4%
Total operating revenues	24,151,160	24,490,437	24,880,894	24,880,894	25,566,038	3%
EXPENDITURES:						
General Government	3,486,972	3,464,919	4,018,461	3,964,461	4,123,162	3%
Public Safety	13,451,302	13,908,945	14,297,089	14,339,089	14,556,489	2%
Public Works	3,890,947	3,651,139	3,829,170	3,829,170	4,067,695	6%
Culture & Recreation	850,140	980,675	895,175	895,175	924,850	3%
Conservation and Development	755,852	769,163	1,142,899	1,142,899	1,200,342	5%
Total operating expenditures	22,435,213	22,774,841	24,182,794	24,170,794	24,872,538	3%
Excess (deficit) of revenues over (under) expenditures	1,715,947	1,715,596	698,100	710,100	693,500	
OTHER FINANCING SOURCES AND USES:						
Transfers from other funds	312,529	3,636	-	-	-	-
Transfer (to) other funds	(1,763,476)	(1,609,232)	(698,100)	(601,100)	(693,500)	(1%)
Total other financing sources (uses)	(1,450,947)	(1,605,596)	(698,100)	(601,100)	(693,500)	(1%)
Excess (deficit) of revenues and other sources over (under) and other uses	265,000	110,000	-	109,000	-	
Fund Balance, beginning of year	9,265,584	9,530,584	9,640,584	9,640,584	9,749,584	1%
Fund Balance, end of year	9,530,584	9,640,584	9,640,584	9,749,584	9,749,584	1%

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.

	2013 Actual	2014 Actual	2015 Estimate	2016 Budget
Fund Balance				
Nonspendable	2,189,844	2,375,001	2,300,000	2,300,000
Unassigned	7,340,740	7,265,583	7,449,584	7,449,584
	9,530,584	9,640,584	9,749,584	9,749,584
Expenditures				
Total Expenditures	\$ 24,198,689	\$ 24,384,073	\$ 24,771,894	\$ 24,179,038
Amount needed per month	2,016,557	2,032,006	2,064,325	2,014,920
Working Capital				
Unassigned fund balance	\$ 7,340,740	\$ 7,265,583	\$ 7,449,584	\$ 7,449,584
Divided by monthly needs	2,016,557	2,032,006	2,064,325	2,014,920
Months of working capital	3.6	3.6	3.6	3.7

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.

	01/01/14 ACTUAL	01/01/15 ACTUAL
Full Equalized Value	4,493,874,800	4,583,053,600
x Statutory limit %	5.00%	5.00%
Calculated debt limit	<u>\$224,693,740</u>	<u>\$229,152,680</u>
Less total general obligation debt	86,903,622	95,800,669
Remaining allowable debt under State Statute limitation	<u>137,790,118</u>	<u>133,352,011</u>
Conservative amount - 60% of allowable limit	134,816,244	137,491,608
Remaining allowable debt capacity using conservative limit	<u>47,912,622</u>	<u>41,690,939</u>

Long-Term Debt Obligations by Funding Source

	12/31/12 ACTUAL	12/31/13 ACTUAL	12/31/14 ACTUAL	12/31/15 ESTIMATE
General Obligation Debt				
Tax levy supported debt	19,236,576	18,254,782	18,164,110	17,742,863
Special Assessment debt	1,361,884	959,768	705,152	524,536
Tipping fee supported debt	15,125,000	13,600,000	14,150,000	12,475,000
TID supported G.O.	54,285,000	59,840,000	47,640,000	58,420,000
Utility supported G.O.	3,351,540	5,985,450	6,244,360	6,638,270
	<u>93,360,000</u>	<u>98,640,000</u>	<u>86,903,622</u>	<u>95,800,669</u>
Other Village Debt:				
TID Bond Anticipation Notes	1,280,000	-	-	-
Revenue Bonds and BANS	2,735,000	-	-	-
Clean Water Fund Loans - Utility	2,000,612	1,751,118	1,589,055	1,422,407
	<u>6,015,612</u>	<u>1,751,118</u>	<u>1,589,055</u>	<u>1,422,407</u>
	<u><u>99,375,612</u></u>	<u><u>100,391,118</u></u>	<u><u>88,492,677</u></u>	<u><u>97,223,076</u></u>

OUTSTANDING DEBT INFORMATION

Projected 12/31/15	Average Coupon Rate	Issue Amount	Final Maturity	First Callable	Issue Title	Purpose
<u>General Obligation Debt</u>						
500,000	4.21%	2,660,000	2016	06/01/15	2006 G.O. Notes	To finance 2006 Capital Budget
675,000	4.32%	1,750,000	2017	06/01/15	2007 G.O. Notes	To finance 2007 Capital Budget
1,700,000	4.10%	3,800,000	2018	06/01/16	2008 G.O. Notes	To finance 2008 Capital Budget
1,775,000	3.52%	3,320,000	2019	05/01/17	2009 G.O. Notes	To finance 2009 Capital Budget
2,600,000	3.04%	3,955,000	2020	06/01/18	2010 G.O. Notes	To finance 2010 Capital Budget
6,325,000	3.05%	11,800,000	2019	No Call	2010 G.O. Notes	To finance TID #8 - remediation/construction
5,050,000	3.63%	6,830,000	2021	06/01/19	2011 G.O. Notes	To finance 2011 Capital Budget
425,000	2.03%	1,800,000	2019	No Call	2011 G.O. Notes	To finance TID 8 expenditures
3,850,000	2.80%	4,610,000	2022	06/01/20	GO Promissory Notes	2012 capital budget
4,475,000	3.42%	6,400,000	2021	No Call	GO Refunding Bonds (2012A)	Current refunding of 2002B bonds
6,200,000	3.34%	7,950,000	2022	No Call	GO Refunding Bonds (2012B)	Advance refunding of 2003B bonds
1,750,000	2.43%	1,850,000	2019	09/01/18	GO Refunding Notes	Long-term financing of TID #5 balloon
1,280,000	1.75%	1,280,000	2016	10/01/15	TID #6 GO Refunding Notes	Refinance #108
2,160,000	2.99%	2,370,000	2023	06/01/21	GO Promissory Notes	2013 Capital Budget (WU, STM)
1,580,000	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)
2,950,000	1.96%	3,825,000	2018	No Call	TID #5 GO Refunding Bonds	Refinance #87
4,670,000	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)
195,669	0.00%	223,622	2022	No Call	County Trunked Radio	Waukesha County Trunked Radio
1,280,000	2.25%	1,280,000	2017	09/01/16	GO Promissory Notes (series 2015A)	TID #12 funding
4,300,000	3.11%	4,300,000	2025	03/01/23	GO Promissory Notes (series 2015B)	TID #8 funding
7,850,000	2.95%	7,850,000	2025	03/01/23	GO Promissory Notes (series 2015C)	TID #8 funding
3,110,000	2.86%	3,110,000	2025	05/01/23	GO Promissory Notes (series 2015D)	2015 Capital Budget (Levy, WU)
9,975,000	2.50%	9,975,000	2019	08/01/18	GO Promissory Notes (series 2015E)	Refinance #119
95,800,669						
<u>Utility Revenue Bonds</u>						
65,164	3.21%	886,867	2016	No Call	1996 Clean Water Fund Loan	For sewerage treatment plant capacity in Brookfield
69,513	2.97%	217,231	2020	No Call	2001 Sewer Clean Water Fund	Finance Northwest Interceptor - Brookfield
1,287,730	2.55%	1,877,778	2027	No Call	1995 Clean Water Fund Loan	For sewerage treatment plant capacity in Sussex
1,422,407						
\$ 97,223,076						

**LONG-TERM DEBT
PRINCIPAL MATURITIES**

(ALL FUNDS)

Year	General Fund	Special Assessments Fund	Municipal Facilities & Equipmt	TID #5	TID #6	TID #8	TID #9	TID #10	TID #11	TID #12	Water Utility	Sewer Utility	Storm Water Utility	Total
2016	1,982,753	151,616	1,700,000	1,100,000	2,180,000	9,200,000	-	4,100,000	525,000	-	610,000	242,451	477,494	22,269,314
2017	1,934,253	126,610	1,725,000	1,375,000	25,000	1,975,000	-	-	-	1,280,000	635,000	180,047	476,000	9,731,910
2018	1,860,253	110,610	1,800,000	1,475,000	100,000	2,255,000	50,000	-	-	-	640,000	182,880	506,000	8,979,743
2019	1,545,253	56,700	1,825,000	1,100,000	125,000	2,380,000	50,000	9,975,000	-	-	645,000	139,696	561,000	18,402,649
2020	1,373,953	44,000	1,850,000	100,000	275,000	580,000	50,000	-	-	-	660,000	137,677	340,000	5,410,630
2021	1,162,953	25,000	1,975,000	150,000	400,000	585,000	50,000	-	-	-	575,000	120,571	280,000	5,323,524
2022	1,177,951	10,000	1,200,000	150,000	600,000	610,000	50,000	-	-	-	480,000	108,260	145,000	4,531,211
2023	1,500,000	-	200,000	-	650,000	600,000	-	-	-	-	955,000	111,018	720,000	4,736,018
2024	1,500,000	-	200,000	-	775,000	625,000	-	-	-	-	550,000	113,845	-	3,763,845
2025	200,000	-	-	-	825,000	7,425,000	-	-	-	-	615,000	116,745	-	9,181,745
2026	-	-	-	-	875,000	-	-	-	-	-	-	119,719	-	994,719
2027	-	-	-	-	900,000	-	-	-	-	-	-	122,768	-	1,022,768
2028	-	-	-	-	925,000	-	-	-	-	-	-	-	-	925,000
2029	-	-	-	-	950,000	-	-	-	-	-	-	-	-	950,000
2030	-	-	-	-	1,000,000	-	-	-	-	-	-	-	-	1,000,000
Total	14,237,369	524,536	12,475,000	5,450,000	10,605,000	26,235,000	250,000	14,075,000	525,000	1,280,000	6,365,000	1,695,677	3,505,494	97,223,076
Primary Revenue Source	General Property Taxes	Special Assessments	Landfill Tipping Fees	TID Incremental Prop. Taxes	Utility User Charges	Utility User Charges	General Property Taxes							

**LONG-TERM DEBT
INTEREST PAYMENTS**

(ALL FUNDS)

Year	General Fund	Special Assessments Fund	Municipal Facilities & Equipmt	TID #5	TID #6	TID #8	TID #9	TID #10	TID #11	TID #12	Water Utility	Sewer Utility	Storm Water Utility	Total
2016	442,631	15,874	380,000	111,563	372,213	797,004	6,813	320,292	10,500	28,800	176,706	42,654	98,185	2,803,235
2017	345,981	10,541	345,750	88,063	332,000	517,050	6,813	249,375	-	14,400	149,131	36,259	84,700	2,180,063
2018	284,069	6,268	302,250	59,938	330,688	455,838	6,250	249,375	-	-	135,663	30,930	71,110	1,932,379
2019	230,816	3,405	240,500	39,563	327,375	387,256	5,125	249,375	-	-	120,666	26,361	55,307	1,685,749
2020	185,557	1,807	170,000	10,688	320,375	307,063	3,813	-	-	-	103,921	22,653	41,374	1,167,251
2021	145,944	706	96,500	6,938	308,563	293,634	2,313	-	-	-	86,638	19,222	31,375	991,833
2022	111,969	156	35,000	2,344	291,063	278,609	781	-	-	-	71,047	16,256	24,150	831,375
2023	73,500	-	9,000	-	267,563	262,500	-	-	-	-	49,375	13,463	10,800	686,201
2024	28,500	-	3,000	-	239,063	245,531	-	-	-	-	26,700	10,599	-	553,393
2025	3,000	-	-	-	207,063	118,344	-	-	-	-	9,225	7,663	-	345,295
2026	-	-	-	-	173,063	-	-	-	-	-	-	4,652	-	177,715
2027	-	-	-	-	136,438	-	-	-	-	-	-	1,563	-	138,001
2028	-	-	-	-	97,656	-	-	-	-	-	-	-	-	97,656
2029	-	-	-	-	59,000	-	-	-	-	-	-	-	-	59,000
2030	-	-	-	-	20,000	-	-	-	-	-	-	-	-	20,000
Total	1,851,966	38,757	1,582,000	319,097	3,482,123	3,662,829	31,908	1,068,417	10,500	43,200	929,072	232,275	417,001	13,669,145
Primary Revenue Source	General Property Taxes	Special Assessments	Landfill Tipping Fees	TID Incremental Prop. Taxes	Utility User Charges	Utility User Charges	General Property Taxes							

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

(ALL FUNDS)

Year	General Fund	Special Assessments Fund	Municipal Facilities Fund	TID #5	TID #6	TID #8	TID #9	TID #10	TID #11	TID #12	Water Utility	Sewer Utility	Storm Water Utility	Total
2016	2,425,384	167,490	2,080,000	1,211,563	2,552,213	9,997,004	6,813	4,420,292	535,500	28,800	786,706	285,105	575,679	25,072,549
2017	2,280,234	137,151	2,070,750	1,463,063	357,000	2,492,050	6,813	249,375	-	1,294,400	784,131	216,306	560,700	11,911,973
2018	2,144,322	116,878	2,102,250	1,534,938	430,688	2,710,838	56,250	249,375	-	-	775,663	213,810	577,110	10,912,122
2019	1,776,069	60,105	2,065,500	1,139,563	452,375	2,767,256	55,125	10,224,375	-	-	765,666	166,057	616,307	20,088,398
2020	1,559,510	45,807	2,020,000	110,688	595,375	887,063	53,813	-	-	-	763,921	160,330	381,374	6,577,881
2021	1,308,897	25,706	2,071,500	156,938	708,563	878,634	52,313	-	-	-	661,638	139,793	311,375	6,315,357
2022	1,289,920	10,156	1,235,000	152,344	891,063	888,609	50,781	-	-	-	551,047	124,516	169,150	5,362,586
2023	1,573,500	-	209,000	-	917,563	862,500	-	-	-	-	1,004,375	124,481	730,800	5,422,219
2024	1,528,500	-	203,000	-	1,014,063	870,531	-	-	-	-	576,700	124,444	-	4,317,238
2025	203,000	-	-	-	1,032,063	7,543,344	-	-	-	-	624,225	124,408	-	9,527,040
2026	-	-	-	-	1,048,063	-	-	-	-	-	-	124,371	-	1,172,434
2027	-	-	-	-	1,036,438	-	-	-	-	-	-	124,331	-	1,160,769
2028	-	-	-	-	1,022,656	-	-	-	-	-	-	-	-	1,022,656
2029	-	-	-	-	1,009,000	-	-	-	-	-	-	-	-	1,009,000
2030	-	-	-	-	1,020,000	-	-	-	-	-	-	-	-	1,020,000
Total	16,089,335	563,293	14,057,000	5,769,097	14,087,123	29,897,829	281,908	15,143,417	535,500	1,323,200	7,294,072	1,927,952	3,922,495	110,892,221
Primary Revenue Source	General Property Taxes	Special Assessments	Landfill Tipping Fees	TID Incremental Prop. Taxes	Utility User Charges	Utility User Charges	General Property Taxes							

Chapter 3

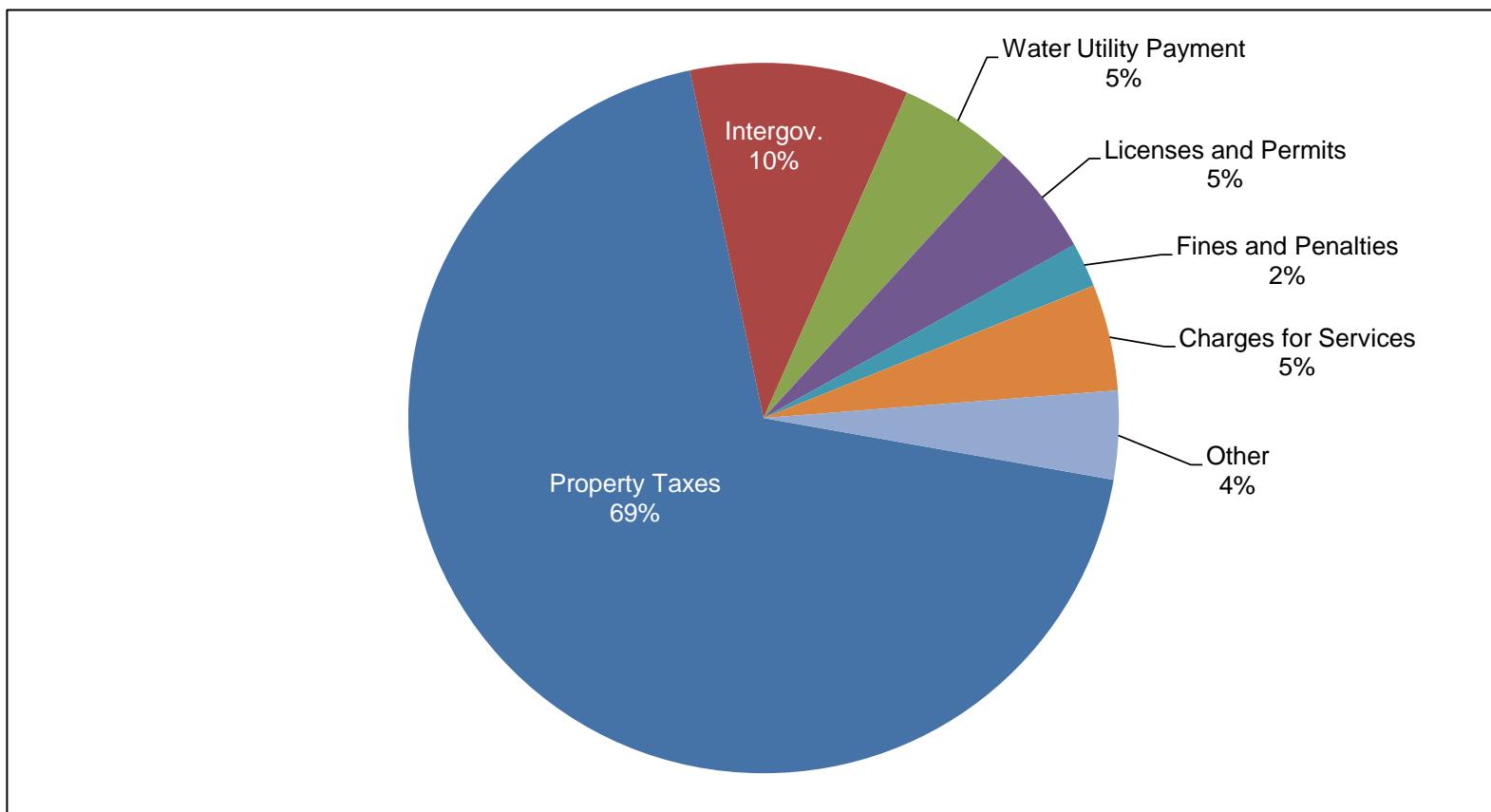
GENERAL FUND REVENUES

General Fund Revenues Summary **Page 3.1**

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

GENERAL FUND REVENUES SUMMARY

2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ESTIMATE	REVENUES	2016 BUDGET	% Change
OPERATING REVENUES:						
16,611,093	16,878,312	17,071,345	17,071,345	Property taxes	17,612,240	3%
2,588,399	2,599,300	2,778,023	2,778,023	Intergovernmental	2,540,469	(9%)
1,393,941	1,259,422	1,500,000	1,500,000	Water Utility payment in lieu of tax	1,330,000	(11%)
729,228	939,217	788,300	788,300	Licenses and permits	1,300,500	65%
945,113	1,030,214	1,092,025	1,092,025	Public charges for services	1,239,250	13%
831,548	855,889	643,201	643,201	Miscellaneous	649,079	1%
727,205	545,546	647,500	647,500	Fines and penalties	518,000	(20%)
324,633	382,537	360,500	360,500	Other taxes	376,500	4%
24,151,160	24,490,437	24,880,894	24,880,894	Sub-total revenues	25,566,038	3%
OTHER FINANCING SOURCES:						
312,529	3,636	-	-	Transfers from other funds	-	-
24,463,689	24,494,073	24,880,894	24,880,894	Total revenues	25,566,038	3%



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 States ability to pay and are generally distributed proportionately the same as the prior year.

PAYMENT IN LIEU OF TAX - WATER UTILITY

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

It should be noted that the Water Utility charges the General Fund for Public Fire Protection

LICENSES AND PERMITS

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

The largest source of revenue in this area comes from permits; building, electrical, plumbing, and heating.

PUBLIC CHARGES FOR SERVICES

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

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

MISCELLANEOUS REVENUES

Interest Income

The primary objectives of the Village's investment activities are safety of principal, liquidity, and return on investment. The Village invests its funds in accordance with State Statutes.

The primary investment vehicles used are:

1. State of Wisconsin Local Government Investment Pool (LGIP), which invests primarily in U. S. Government Treasury bills.
2. Time deposit accounts, such as money market accounts.
3. Certificates of deposit with local banks.

Cash is transferred to and from the State Pool as needed and investment earnings are recorded on a monthly basis.

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.

Other Miscellaneous

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

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

FINES AND PENALTIES

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

OTHER TAXES

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

The Village collects an 8% hotel/motel tax, 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.

TRANSFERS FROM OTHER FUNDS

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
---	-----------------

Administration:

Village Board, Village Manager, Court and Village Attorney

Supportive Services

Clerk Services, Human Resources, Assessing, Building Maintenance, Insurance, Financial Services, and Information Technology

Public Safety Function Summary:	Page 4.17
--	------------------

Emergency Dispatch, Police, EMS, Fire, Fire Protection, Weed Control, Emergency Government, and Protective Services Commission

Public Works Function Summary:	Page 4.26
---------------------------------------	------------------

Street Maintenance, Equipment Maintenance, and Municipal Garages

Culture, Recreation and Education:	Page 4.30
---	------------------

Community Life, Old Falls Village, Parks

Conservation and Development Function Summary:	Page 4.35
---	------------------

Community Development, Engineering, Zoning & Inspections, Planning

Other Financing Uses Summary:	Page 4.40
--------------------------------------	------------------

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.

The Village will receive a reduced ERP payment in 2016 due to expenses being higher than the allowable percentage.

GOVERNOR'S LEVY LIMIT

For 2016, 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, 1.35%.

Adjustments are allowed for increases in debt service.

SUMMARY OF AUTHORIZED POSITIONS

(FULL TIME EQUIVALENTS)

2013 Budget	2014 Budget	2015 Budget	AUTHORIZED POSITIONS	2016 Part-time	2016 Full-time	2016 Budget	Change
General Government:							
1.0	1.0	1.0	Village Manager		1.0	1.0	-
5.5	6.5	6.5	Clerk Services	2.5	4.0	6.5	-
1.0	1.3	1.3	Human Resources	0.3	1.0	1.3	-
3.9	3.8	2.6	Municipal Building Maintenance	0.6	1.0	1.6	(1.0)
2.0	2.0	2.0	Court		2.0	2.0	-
3.0	4.0	4.0	Village Attorney	0.7	3.0	3.7	(0.3)
4.0	4.0	5.0	Financial Services		5.0	5.0	-
4.0	4.0	4.0	IT		4.0	4.0	-
24.4	26.6	26.4	Subtotal - General Government	4.1	21.0	25.1	(1.3)
Public Safety:							
12.0	12.0	11.5	Emergency Dispatch	0.5	10.0	10.5	(1.0)
72.5	71.5	71.3	Police	6.3	65.0	71.3	-
29.7	31.1	38.2	Fire & EMS	38.4	16.0	54.4	16.2
114.2	114.6	121.0	Subtotal - Public Safety	45.2	91.0	136.2	15.2
Public Works:							
15.7	15.7	15.7	Streets Maintenance	0.2	16.0	16.2	0.5
4.0	4.0	4.0	Equipment Maintenance		4.0	4.0	-
19.7	19.7	19.7	Subtotal - Public Works	0.2	20.0	20.2	0.5
Culture and Recreation							
5.4	5.4	5.4	Parks Operations	1.4	4.0	5.4	-
Development:							
8.6	8.1	8.6	Engineering	0.6	8.0	8.6	-
3.2	3.5	3.5	Zoning and Building Inspections	0.5	3.0	3.5	-
3.1	3.0	4.0	Planning		4.0	4.0	-
14.9	14.6	16.1	Subtotal - Development	1.1	15.0	16.1	-
178.6	180.9	188.6	Total General Fund positions	52.0	151.0	203.0	14.4
20.1	20.1	20.1	Library	8.1	12.0	20.1	-
13.8	15.2	14.9	Water Utility *	0.9	14.0	14.9	-
4.2	4.4	4.4	Sewer Utility *	0.4	4.0	4.4	-
216.7	220.6	228.0	Grand total authorized positions	61.4	181.0	242.4	14.4

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	2016	2015	Amount Change	Percent Change
Village Board	47,675	45,880	1,795	4%
Village Manager	75,603	78,318	(2,715)	(3%)
Clerk Services	643,750	608,849	34,901	6%
Human Resources	101,180	104,200	(3,020)	(3%)
Assessment of Property	183,200	184,300	(1,100)	(1%)
Building Maintenance	415,375	490,175	(74,800)	(15%)
Insurances	111,850	94,300	17,550	19%
Judicial	251,264	223,175	28,089	13%
Village Attorney	401,390	401,765	(375)	-
Financial Services	400,000	393,275	6,725	2%
CIS	1,491,875	1,394,224	97,651	7%
Total General Government	4,123,162	4,018,461	104,701	3%
Dispatch	195,950	902,100	(706,150)	(78%)
Police	8,851,900	8,141,575	710,325	9%
EMS	2,964,425	-	2,964,425	N/A
Fire	898,135	3,523,725	(2,625,590)	(75%)
Fire Protection	1,573,861	1,663,371	(89,510)	(5%)
Pest & Weed	40,950	35,050	5,900	17%
Emergency Government	5,698	5,698	-	-
Other Protection	25,570	25,570	-	-
Total Public Safety	14,556,489	14,297,089	259,400	2%
Street Maintenance	3,510,970	3,281,820	229,150	7%
Equipment Maintenance	461,925	452,750	9,175	2%
Garages	94,800	94,600	200	-
Total Public Works	4,067,695	3,829,170	238,525	6%
Community Quality of Life	91,850	91,850	-	-
Old Falls Village	28,900	28,900	-	-
Park Operations	783,500	753,825	29,675	4%
Park Projects	20,600	20,600	-	-
Total Culture & Recreation	924,850	895,175	29,675	3%
CDA	50,745	51,200	(455)	(1%)
Engineering	254,254	268,576	(14,322)	(5%)
Zoning & Inspection	566,018	501,305	64,713	13%
Planning	329,325	321,818	7,507	2%
Total Development	1,200,342	1,142,899	57,443	5%
Total before Other Uses of Funds	24,872,538	24,182,794	689,744	3%
Transfer to other funds	693,500	698,100	(4,600)	(1%)
Total Expenses	25,566,038	24,880,894	685,144	3%

GENERAL FUND EXPENDITURES BY FUNCTION

2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ESTIMATE	EXPENDITURES	2016 BUDGET	% Change
3,486,972	3,464,919	4,018,461	3,964,461	General Government	4,123,162	3%
13,451,302	13,908,945	14,297,089	14,339,089	Public Safety	14,556,489	2%
3,890,947	3,651,139	3,829,170	3,829,170	Public Works	4,067,695	6%
850,140	980,675	895,175	895,175	Culture & Recreation	924,850	3%
755,852	769,163	1,142,899	1,142,899	Conservation and Development	1,200,342	5%
22,435,213	22,774,841	24,182,794	24,170,794	Total operating expenditures	24,872,538	3%
1,763,476	1,609,232	698,100	601,100	Transfers Out	693,500	(1%)
24,198,689	24,384,073	24,880,894	24,771,894	Total Expenditures	25,566,038	3%

GENERAL FUND EXPENDITURES BY CLASSIFICATION

2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ESTIMATE	EXPENDITURES	2016 BUDGET	% Change
14,503,275	14,806,618	15,949,268	15,963,268	Personnel	16,223,953	2%
5,867,793	5,489,100	5,728,205	5,692,205	Other Operating	5,675,743	(1%)
1,524,693	1,664,982	1,588,767	1,598,767	Contractual Services	1,743,842	10%
539,452	814,141	916,554	916,554	Capital Outlay	1,229,000	34%
22,435,213	22,774,841	24,182,794	24,170,794	Total operating expenditures	24,872,538	3%
1,763,476	1,609,232	698,100	601,100	Transfers Out	693,500	(1%)
24,198,689	24,384,073	24,880,894	24,771,894	Total Expenditures	25,566,038	3%

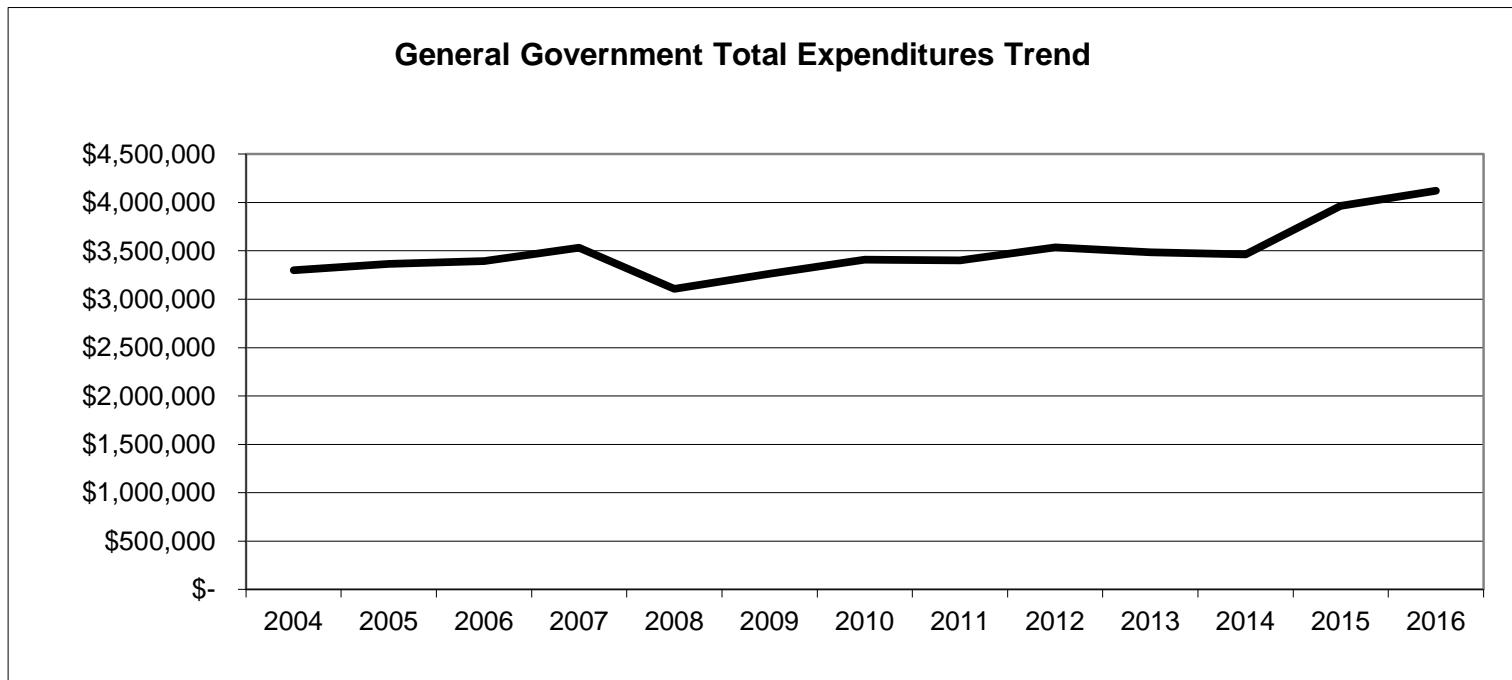
PERCENTAGE OF OPERATING EXPENDITURES BY CLASSIFICATION

2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ESTIMATE	EXPENDITURES	2016 BUDGET
65%	65%	66%	66%	Personnel	65%
26%	24%	24%	24%	Other Operating	23%
7%	7%	7%	7%	Contractual Services	7%
2%	4%	4%	4%	Capital Outlay	5%

[GENERAL GOVERNMENT FUNCTION SUMMARY]

Oversight, Administration & Fiscal Responsibility

2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ESTIMATE	EXPENDITURES	2016 BUDGET	% Change
46,324	46,969	45,880	45,880	Village Board	47,675	4%
73,042	59,644	78,318	78,318	Village Manager	75,603	(3%)
613,384	620,620	608,849	580,849	Clerk Services	643,750	6%
92,580	101,547	104,200	104,200	Human Resources	101,180	(3%)
261,629	179,456	184,300	184,300	Assessing	183,200	(1%)
441,892	442,338	490,175	490,175	Municipal Building Maintenance	415,375	(15%)
84,543	69,688	94,300	94,300	Insurances	111,850	19%
175,303	205,965	223,175	223,175	Municipal Court	251,264	13%
414,991	340,650	401,765	401,765	Village Attorney	401,390	-
293,958	311,310	393,275	393,275	Financial Services	400,000	2%
989,326	1,086,732	1,394,224	1,368,224	Information Technology	1,491,875	7%
3,486,972	3,464,919	4,018,461	3,964,461	Total Expenditures	4,123,162	3%
16%	15%	17%	16%	% of total operating expenditures	17%	



100 (VILLAGE BOARD)

2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ESTIMATE	EXPENDITURES	2016 BUDGET	% Change
43,166	42,175	43,680	43,680	Personnel	43,675	-
3,158	4,794	2,200	2,200	Other Operating	4,000	82%
46,324	46,969	45,880	45,880	Total Expenditures	47,675	4%

BUDGET HIGHLIGHTS:

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

No significant changes from last year's budget.

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)

2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ESTIMATE	EXPENDITURES	2016 BUDGET	% Change
138,959	115,831	130,250	130,250	Personnel*	128,350	(1%)
3,239	4,593	11,300	11,300	Other Operating	9,250	(18%)
(69,156)	(60,780)	(63,232)	(63,232)	Charged to TIDs	(61,997)	(2%)
73,042	59,644	78,318	78,318	Total Expenditures	75,603	(3%)

* 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)

2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ESTIMATE	EXPENDITURES	2016 BUDGET	% Change
436,729	464,160	453,925	425,925	Personnel*	482,750	6%
118,985	90,862	91,624	91,624	Other Operating	105,500	15%
49,870	57,798	55,500	55,500	Contracted services	55,500	-
7,800	7,800	7,800	7,800	Capital Outlay	-	(100%)
613,384	620,620	608,849	580,849	Total Expenditures	643,750	6%

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

BUDGET HIGHLIGHTS:

Increased costs in 2016 are due to the increase in the number of elections compared to 2015.

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)

2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ESTIMATE	EXPENDITURES	2016 BUDGET	% Change
75,948	85,881	83,100	83,100	Personnel*	84,650	2%
16,632	15,666	21,100	21,100	Other Operating	16,530	(22%)
-	-	-	-	Contracted services	-	-
92,580	101,547	104,200	104,200	Total Expenditures	101,180	(3%)

* 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)

2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ESTIMATE	EXPENDITURES	2016 BUDGET	% Change
341	101	300	300	Other Operating	200	(33%)
261,288	179,355	184,000	184,000	Contracted services	183,000	(1%)
261,629	179,456	184,300	184,300	Total Expenditures	183,200	(1%)

BUDGET HIGHLIGHTS:

The assessing function is a contracted service.

Contractual services includes the following:

Wisconsin Dept of Revenue for manufacturing assessment services	25,000
Waukesha County - Property data base (1/2) maintenance	12,000
Tyler Technologies, Inc. for assessment services	146,000
Total contractual services	183,000

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)

2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ESTIMATE	EXPENDITURES	2016 BUDGET	% Change
171,358	175,027	140,425	140,425	Personnel*	99,175	(29%)
214,373	226,386	261,650	261,650	Other Operating	240,700	(8%)
56,161	40,925	88,100	88,100	Contracted services	75,500	(14%)
441,892	442,338	490,175	490,175	Total Expenditures	415,375	(15%)

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

BUDGET HIGHLIGHTS:

The decrease in personnel costs for 2016 is due to a reduction in a full time position.

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)

2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ESTIMATE	EXPENDITURES	2016 BUDGET	% Change
33,216	10,334	30,000	30,000	Personnel	30,000	-
51,327	59,354	64,300	64,300	Other Operating (Insurances)	81,850	27%
84,543	69,688	94,300	94,300	Total Expenditures	111,850	19%

BUDGET HIGHLIGHTS:

The increase in insurance expenses for 2016 is related to an increase in property damage policy.

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)

2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ESTIMATE	EXPENDITURES	2016 BUDGET	% Change
166,491	197,620	207,775	207,775	Personnel	233,925	13%
8,812	8,345	15,400	15,400	Other Operating	8,400	(45%)
-	-	-	-	Contracted services	-	-
-	-	-	-	Capital Outlay	8,939	N/A
175,303	205,965	223,175	223,175	Total Expenditures	251,264	13%

BUDGET HIGHLIGHTS:

The increase in personnel in 2016 is due to an update in management allocations.

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)

2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ESTIMATE	EXPENDITURES	2016 BUDGET	% Change
260,685	258,267	294,225	294,225	Personnel*	303,850	3%
13,532	16,953	19,890	19,890	Other Operating	19,090	(4%)
140,774	65,430	87,650	87,650	Contracted services	78,450	(10%)
414,991	340,650	401,765	401,765	Total Expenditures	401,390	-

* 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)

2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ESTIMATE	EXPENDITURES	2016 BUDGET	% Change
200,548	245,452	298,675	298,675	Personnel*	305,400	2%
3,683	3,055	6,600	6,600	Other Operating	6,600	-
89,727	62,803	88,000	88,000	Contracted services	88,000	-
-	-	-	-	Capital Outlay	-	-
293,958	311,310	393,275	393,275	Total Expenditures	400,000	2%

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

BUDGET HIGHLIGHTS:

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

RESPONSIBILITIES:

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

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

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

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

Administer special assessments collection and reporting.

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

Coordinate the preparation of annual budgets.

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

Conduct internal audit of Village accounts and budgets.

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

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

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

Provide information and access to records to the public.

195 (INFORMATION TECHNOLOGY)

2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ESTIMATE	EXPENDITURES	2016 BUDGET	% Change
243,962	268,288	260,875	260,875	Personnel*	264,675	1%
259,554	269,898	417,500	381,500	Other Operating	418,660	-
349,364	394,320	409,167	419,167	Contracted services	478,140	17%
136,446	154,226	306,682	306,682	Capital Outlay	330,400	8%
989,326	1,086,732	1,394,224	1,368,224	Total Expenditures	1,491,875	7%

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

BUDGET HIGHLIGHTS:

Increased costs in 2016 are related to the increase in maintenance and support costs associated with software. Software deployment expenses are also a part of the increase.

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.

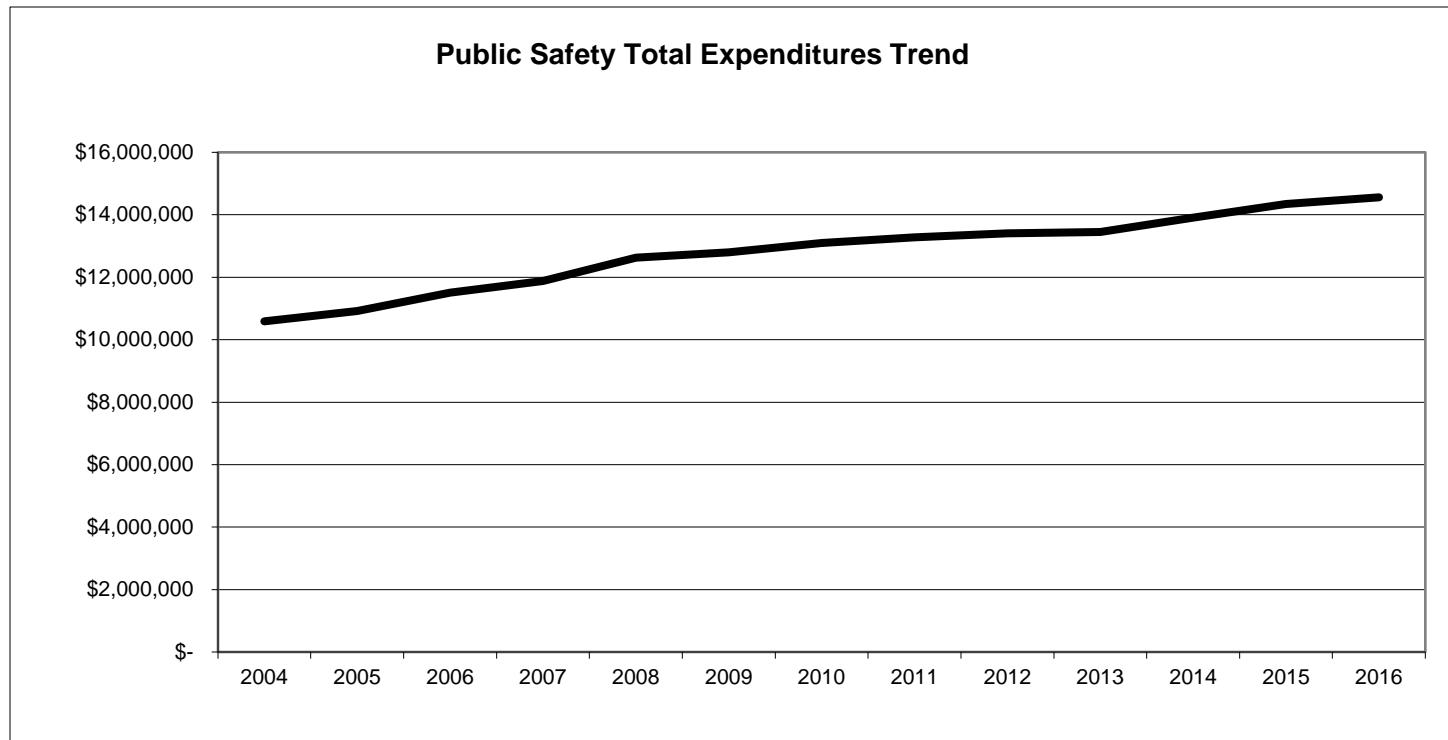
Provide efficient internal and external communications between Village staff and community members.

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

[PUBLIC SAFETY FUNCTION SUMMARY]

2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ESTIMATE	EXPENDITURES	2016 BUDGET	% Change
892,876	941,758	902,100	902,100	Emergency Dispatch (911)	195,950	(78%)
7,853,806	7,980,814	8,141,575	8,183,575	Police	8,851,900	9%
-	-	-	-	EMS	2,964,425	N/A
2,975,570	3,299,496	3,523,725	3,523,725	Fire	898,135	(75%)
1,659,499	1,647,366	1,663,371	1,663,371	Public Fire Protection (Hydrant Rental)	1,573,861	(5%)
34,469	20,106	35,050	35,050	Weed Control	40,950	17%
4,964	1,009	5,698	5,698	Emergency Government	5,698	-
30,118	18,396	25,570	25,570	Protective Services Commission	25,570	-
13,451,302	13,908,945	14,297,089	14,339,089	Total Expenditures	14,556,489	2%
60%	61%	59%	59%	% of total operating expenditures	59%	

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



196 (EMERGENCY DISPATCH 911)

2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ESTIMATE	EXPENDITURES	2016 BUDGET	% Change
884,879	933,984	892,250	892,250	Personnel	187,450	(79%)
7,972	7,374	9,250	9,250	Other Operating	7,900	(15%)
25	400	600	600	Capital Outlay	600	-
892,876	941,758	902,100	902,100	Total Expenditures	195,950	(78%)

BUDGET HIGHLIGHTS:

The decreased personnel costs in 2016 are due to an allocation shift to the Police Department. During 2015 a time study was done and it showed that 77% of work done in Dispatch was actually work performed for the Police Department.

200 (POLICE)

2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ESTIMATE	EXPENDITURES	2016 BUDGET	% Change
7,330,645	7,337,050	7,639,675	7,681,675	Personnel*	8,351,150	9%
320,402	312,489	297,400	297,400	Other Operating	294,250	(1%)
114,006	221,123	108,000	108,000	Contracted services	110,500	2%
88,753	110,152	96,500	96,500	Capital Outlay	96,000	(1%)
7,853,806	7,980,814	8,141,575	8,183,575	Total Expenditures	8,851,900	9%

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

BUDGET HIGHLIGHTS:

The increased personnel costs in 2016 are due to an allocation shift from Dispatch. During 2015 a time study was done and it showed that 77% of work done in Dispatch was actually work performed for the Police Department.

RESPONSIBILITIES:

Field Operations:

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

210 (EMS)

2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ESTIMATE	EXPENDITURES	2016 BUDGET	% Change
-	-	-	-	- Personnel	2,736,925	N/A
-	-	-	-	- Other Operating	113,500	N/A
-	-	-	-	- Contracted services	65,000	N/A
-	-	-	-	- Capital Outlay	49,000	N/A
-	-	-	-	- Total Expenditures	2,964,425	N/A

BUDGET HIGHLIGHTS:

New operational division starting in 2016. Originally part of the Fire Department.

RESPONSIBILITIES:

Emergency Medical Services (EMS):

Perform emergency medical services for Menomonee Falls residents.
 Initiate and maintain all records relative to emergency medical service.
 Maintain current state certification for all Emergency Medical Technicians.

220 (FIRE)

2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ESTIMATE	EXPENDITURES	2016 BUDGET	% Change
2,331,072	2,573,644	2,852,125	2,852,125	Personnel	322,035	(89%)
516,103	460,838	349,600	349,600	Other Operating	256,600	(27%)
45,283	178,778	72,000	72,000	Contracted services	7,000	(90%)
83,112	86,236	250,000	250,000	Capital Outlay	312,500	25%
2,975,570	3,299,496	3,523,725	3,523,725	Total Expenditures	898,135	(75%)

BUDGET HIGHLIGHTS:

The overall decrease is due to an operational division breakout to EMS.

The increase in capital outlay is for revolving loan payments needed to pay off vehicles and 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.

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

2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ESTIMATE	EXPENDITURES	2016 Budget	% Change
1,659,499	1,647,366	1,663,371	1,663,371	Public Fire Protection	1,573,861	(5%)

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

2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ESTIMATE	EXPENDITURES	2016 Budget	% Change
28,595	14,470	35,050	35,050	Personnel	35,450	1%
242	-	-	-	Other Operating	-	-
5,632	5,636	-	-	Contracted services	5,500	N/A
34,469	20,106	35,050	35,050	Total Expenditures	40,950	17%

BUDGET HIGHLIGHTS:

No significant changes for 2016.

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)

2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ESTIMATE	EXPENDITURES	2016 BUDGET	% Change
4,964	1,009	5,698	5,698	Other Operating	5,698	-

BUDGET HIGHLIGHTS:

No significant changes for 2016.

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)

2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ESTIMATE	EXPENDITURES	2016 BUDGET	% Change
20,548	8,826	16,000	16,000	Other Operating	16,000	-
9,570	9,570	9,570	9,570	Contracted services	9,570	-
30,118	18,396	25,570	25,570	Total Expenditures	25,570	-

BUDGET HIGHLIGHTS:

No significant changes for 2016.

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.

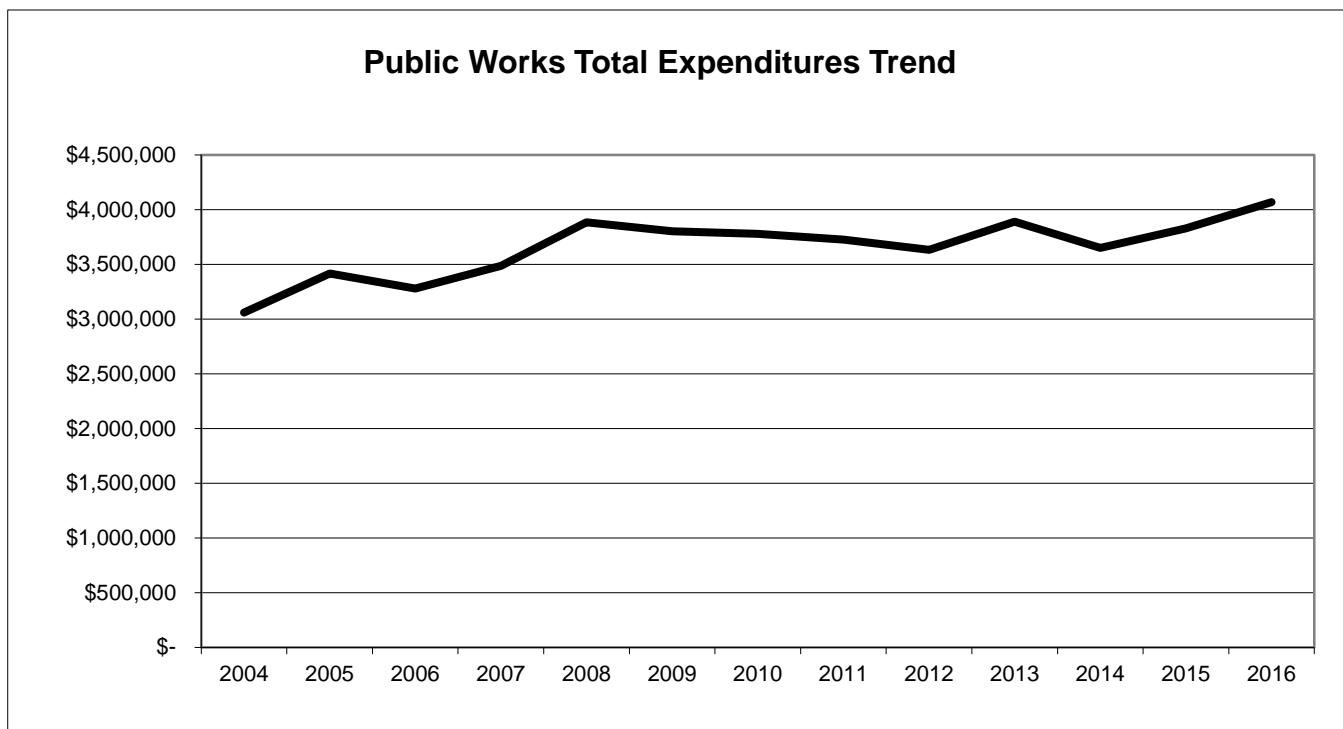
The Police and Fire Commission is organized under Wisconsin Statute 62.13, consisting of five (5) members appointed by the Village President.

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]

2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ESTIMATE	EXPENDITURES	2016 BUDGET	% Change
3,392,669	3,013,288	3,281,820	3,281,820	Street Maintenance	3,510,970	7%
407,019	536,740	452,750	452,750	Equipment Maintenance	461,925	2%
91,259	101,111	94,600	94,600	Municipal Garages	94,800	-
3,890,947	3,651,139	3,829,170	3,829,170	Total Expenditures	4,067,695	6%
17%	16%	16%	16%	% 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)

2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ESTIMATE	EXPENDITURES	2016 BUDGET	% Change
1,257,512	1,227,920	1,315,750	1,315,750	Personnel*	1,347,400	2%
2,092,941	1,759,944	1,840,900	1,840,900	Other Operating	1,851,400	1%
68,600	60,490	125,000	125,000	Contracted services	125,000	-
217,339	250,000	253,500	253,500	Capital Outlay	440,500	74%
(243,723)	(285,066)	(253,330)	(253,330)	Transfer to Storm Water Ut.	(253,330)	-
3,392,669	3,013,288	3,281,820	3,281,820	Total Expenditures	3,510,970	7%

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

BUDGET HIGHLIGHTS:

The increase in capital outlay is in relation to the increase in revolving loan payments needed to pay off vehicles and equipment.

RESPONSIBILITIES:

Protect and maintain Village's infrastructure:

Street and Road maintenance and snow plowing:

To maintain approximately 200 miles of Village streets, alleys and public parking lots. This work includes concrete and bituminous pavement repairs, patching, dust control, grading of gravel streets, crack filling, street oiling, curb and gutter replacements.

Keep all streets, alleys and public parking lots free from obstruction, debris and dead animals.

Roadside and easement ditching and maintenance.

Cutting grass and weeds on roadside, easements, and Village lots.

Replacing, resetting, and maintaining driveway culverts.

Light maintenance of all equipment (oil changes, grease, oil levels, body work, paint, etc.)

Tree cutting, tree and brush trimming.

Excavate and grade drainage and path construction in Village parklands.

Sweep urban streets clean of debris in areas where storm sewer systems are available.

Plow snow, spread salt and sand, and remove excess snow.

Locate, maintain and collect all ice control sand boxes.

Traffic control:

Maintain, repair and keep in proper working order all street lights, traffic lights, and traffic controllers.

Maintain and repair all street light and traffic light poles, pavement markings, warning, regulatory and Fabricate warning, regulatory and street identification signs.

Miscellaneous:

Maintain and repair barricades and flashers.

Deliver and pick up barricades for block parties and all other public events.

Record, issue, and maintain park permits register and schedules.

420 (EQUIPMENT MAINTENANCE)

2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ESTIMATE	EXPENDITURES	2016 BUDGET	% Change
225,617	237,231	245,850	245,850	Personnel*	249,025	1%
169,927	198,789	188,900	188,900	Other Operating	192,900	2%
9,068	41,782	18,000	18,000	Contracted services	20,000	11%
2,407	58,938	-	-	Capital Outlay	-	-
407,019	536,740	452,750	452,750	Total Expenditures	461,925	2%

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

BUDGET HIGHLIGHTS:

No significant changes for 2016.

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)

2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ESTIMATE	EXPENDITURES	2016 BUDGET	% Change
91,259	101,111	94,600	94,600	Other Operating	94,800	-

BUDGET HIGHLIGHTS:

No significant changes for 2016.

RESPONSIBILITIES:

Contains the costs of maintaining the Public Works buildings and machine sheds

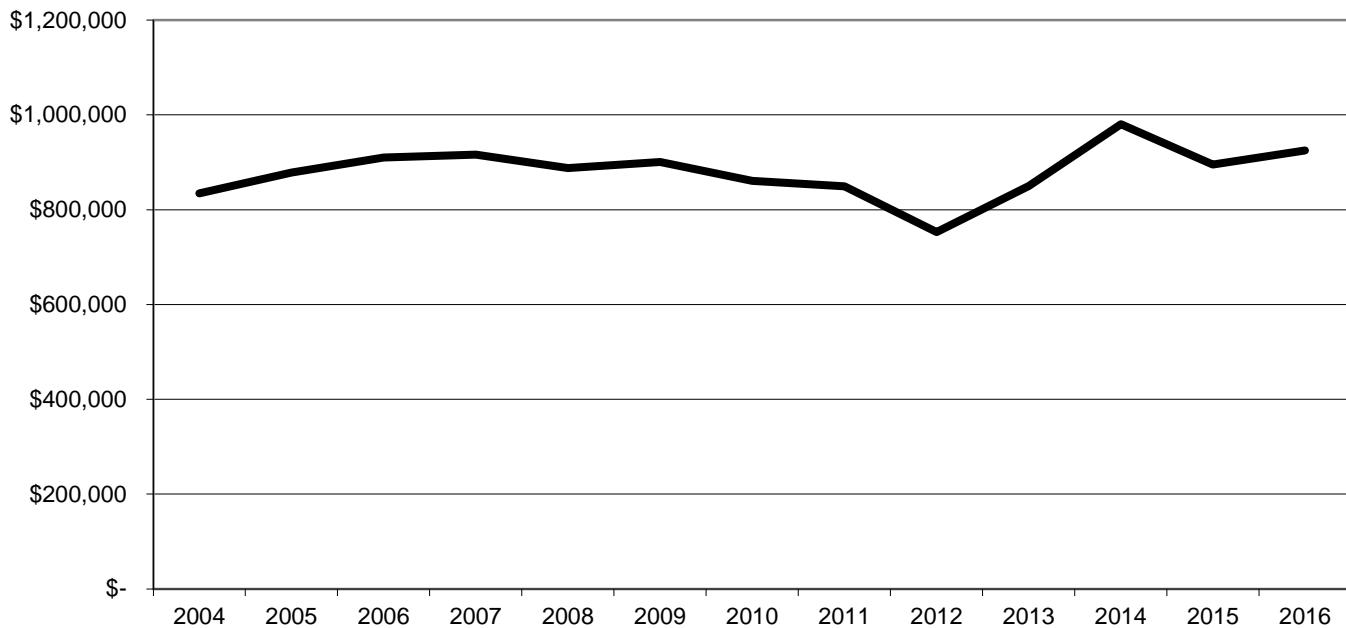
The Good Hope Garage includes the Equipment Maintenance Department and equipment, and salt storage facilities.

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]

2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ESTIMATE	EXPENDITURES	2016 BUDGET	% Change
81,338	83,865	91,850	91,850	Community Life	91,850	-
27,158	27,232	28,900	28,900	Old Falls Village	28,900	-
719,318	854,704	753,825	753,825	Park Operations	783,500	4%
22,326	14,874	20,600	20,600	Park Projects	20,600	-
850,140	980,675	895,175	895,175	Total Expenditures	924,850	3%
4%	4%	4%	4%	% of total operating expenditures	4%	

Culture and Recreation Total Expenditure Trend



180 (COMMUNITY LIFE)

2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ESTIMATE	EXPENDITURES	2016 BUDGET	% Change
81,338	83,865	91,850	91,850	Other Operating	91,850	-

BUDGET HIGHLIGHTS:

No significant changes for 2016.

582 (HISTORICAL SOCIETY AND MUSEUM)

2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ESTIMATE	EXPENDITURES	2016 BUDGET	% CHANGE
27,158	27,232	28,900	28,900	Other Operating	28,900	-

BUDGET HIGHLIGHTS:

No significant changes for 2016.

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)

2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ESTIMATE	EXPENDITURES	2016 BUDGET	% Change
495,043	466,218	502,975	502,975	Personnel	492,650	(2%)
114,739	143,444	145,850	145,850	Other Operating	154,850	6%
109,536	102,225	105,000	105,000	Contracted services	136,000	30%
-	142,817	-	-	Capital Outlay	-	-
719,318	854,704	753,825	753,825	Total Expenditures	783,500	4%

BUDGET HIGHLIGHTS:

Increase in contracted services is due to the increase in lawn care contract expense.

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)

2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ESTIMATE	EXPENDITURES	2016 BUDGET	% Change
22,326	14,874	20,600	20,600	Other Operating	20,600	-

BUDGET HIGHLIGHTS:

No significant changes for 2016.

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

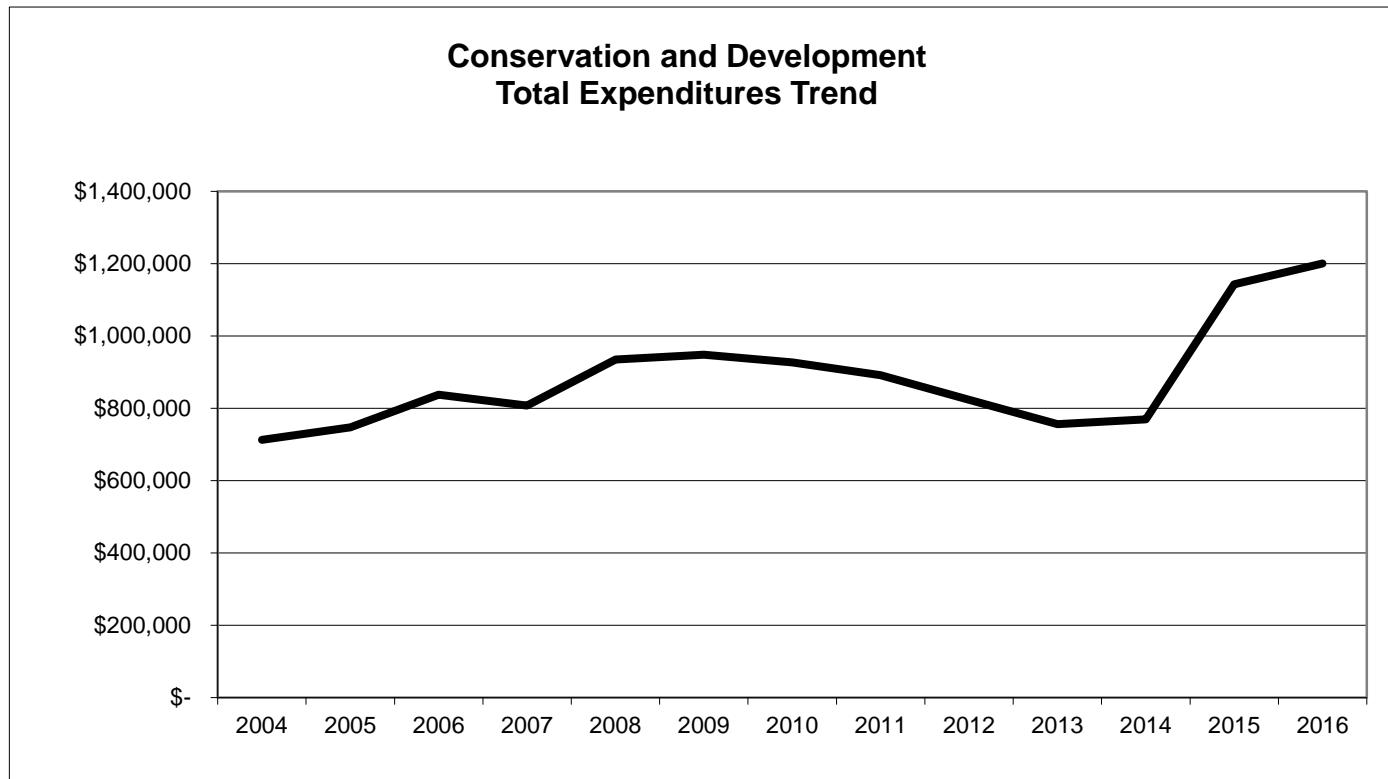
Improvements - Includes outlying or small areas:

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

[CONSERVATION AND DEVELOPMENT]

2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ESTIMATE	EXPENDITURES	2016 BUDGET	% Change
46,814	40,596	51,200	51,200	Community Dev Authority (CDA)	50,745	(1%)
26,492	(27,440)	268,576	268,576	Engineering Services	254,254	(5%)
421,126	465,956	501,305	501,305	Zoning and Building Inspections	566,018	13%
261,420	290,051	321,818	321,818	Planning	329,325	2%
755,852	769,163	1,142,899	1,142,899	Total Expenditures	1,200,342	5%
3%	3%	5%	5%	% 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))

2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ESTIMATE	EXPENDITURES	2016 BUDGET	% CHANGE
30,321	38,892	32,000	32,000	Personnel	31,545	(1%)
16,493	1,704	19,200	19,200	Other Operating	19,200	-
46,814	40,596	51,200	51,200	Total Expenditures	50,745	(1%)

BUDGET HIGHLIGHTS:

No significant changes for 2016.

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)

2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ESTIMATE	EXPENDITURES	2016 BUDGET	% CHANGE
486,203	571,661	586,050	586,050	Personnel*	659,600	13%
12,125	10,068	21,054	21,054	Other Operating	19,654	(7%)
17,225	630	20,000	20,000	Contracted services	10,000	(50%)
3,570	3,572	1,472	1,472	Capital Outlay	-	(100%)
(278,453)	(362,380)	(265,000)	(265,000)	Less charged to developers & projects	(290,000)	9%
(26,455)	(110,211)	(3,000)	(3,000)	Less charged to TIDs	(3,000)	-
(187,723)	(140,780)	(92,000)	(92,000)	Less charged to utilities	(142,000)	54%
26,492	(27,440)	268,576	268,576	Total Expenditures	254,254	(5%)

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

BUDGET HIGHLIGHTS:

The increase in personnel costs in 2016 is offset by an increase in chargeouts. This was done to more accurately allocate payroll expenditures.

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)

2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ESTIMATE	EXPENDITURES	2016 BUDGET	% CHANGE
217,451	241,844	272,825	272,825	Personnel*	268,575	(2%)
5,086	5,952	9,700	9,700	Other Operating	9,700	-
198,589	218,160	218,780	218,780	Contracted services	287,743	32%
421,126	465,956	501,305	501,305	Total Expenditures	566,018	13%

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

BUDGET HIGHLIGHTS:

The increase in contracted costs for 2016 is due to the expected increase in the number of contracted building inspections.

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)

2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ESTIMATE	EXPENDITURES	2016 BUDGET	% CHANGE
250,385	259,886	308,350	308,350	Personnel*	316,025	2%
11,035	4,208	13,468	13,468	Other Operating	13,300	(1%)
-	25,957	-	-	Contracted Services	-	-
261,420	290,051	321,818	321,818	Total Expenditures	329,325	2%

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

BUDGET HIGHLIGHTS:

No significant changes for 2016.

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.

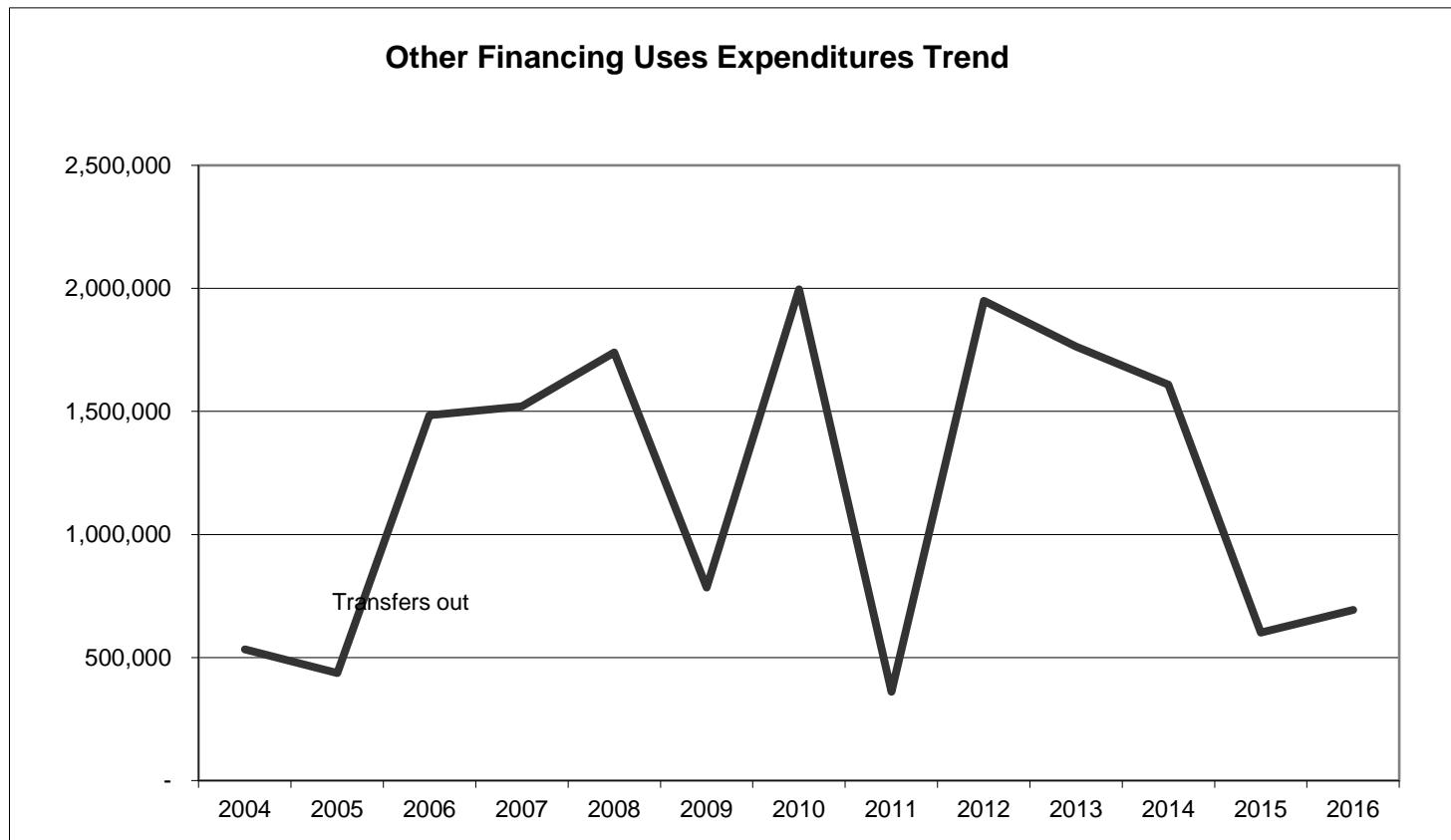
Provide staff support to Planning Commission, Architectural Control Board, CDA, Village Board and various other supporting committees.

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

Provide information and access to records to the public.

[OTHER FINANCING USES SUMMARY]

2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ESTIMATE	EXPENDITURES	2016 BUDGET	% Change
1,763,476	1,609,232	698,100	601,100	Non-Operating Expenditures	693,500	(1%)
1,763,476	1,609,232	698,100	601,100	Total Expenditures	693,500	(1%)



910 (NON-OPERATING EXPENDITURES)

2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ESTIMATE	EXPENDITURES	2016 BUDGET	% Change
456,471	495,946	603,100	506,100	Solid Waste Collection Fund	598,500	(1%)
95,000	95,000	95,000	95,000	Capital Projects Fund	95,000	-
-	913,175	-	-	Municipal Facilities/Equip Fund	-	-
-	-	-	-	Risk Management	-	-
1,212,005	-	-	-	Special Assessments	-	-
-	105,111	-	-	Loss on Land Resale	-	-
1,763,476	1,609,232	698,100	601,100	Total Expenditures	693,500	(1%)

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)

2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ESTIMATE	REVENUES	2016 BUDGET	% CHANGE
1,230,545	1,234,840	1,235,400	1,235,400	Refuse collection fee	1,242,000	1%
80,052	79,919	80,000	80,000	Recycling State aids	60,000	(25%)
20,324	25,679	12,000	7,000	Recycling rebate	-	(100%)
2,450	3,600	2,000	2,000	Sales of recycling carts	2,000	-
-	456	-	-	Interest Earnings	-	-
1,333,371	1,344,494	1,329,400	1,324,400	Total revenues	1,304,000	

2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ESTIMATE	EXPENDITURES	2016 BUDGET	% CHANGE
1,213,239	1,247,769	1,283,000	1,213,000	Garbage collection contract	1,265,000	(1%)
114,447	114,887	122,500	116,500	State generator fee	118,000	(4%)
9,247	8,892	7,000	7,000	Taxes - dumping	7,000	-
221	181	2,500	2,500	Municipal hazardous waste	2,000	(20%)
1,337,154	1,371,729	1,415,000	1,339,000	Sub-total garbage collection	1,392,000	
431,710	446,581	490,000	464,000	Recycling collection contract	482,000	(2%)
-	-	200	200	Recycling materials/supplies	200	-
6,844	9,144	10,000	10,000	Spring brush pick-up	10,000	-
7,515	8,169	7,000	7,000	Household hazardous materials	7,000	-
5,860	1,536	7,000	7,000	General administrative expense	7,800	11%
2,983	2,981	3,000	3,000	Postage	3,200	7%
300	300	300	300	Audit fee	300	-
455,212	468,711	517,500	491,500	Sub-total recycling	510,500	
1,792,366	1,840,440	1,932,500	1,830,500	Total expenditures	1,902,500	
(458,995)	(495,946)	(603,100)	(506,100)	Net income (expense)	(598,500)	
456,471	495,946	603,100	506,100	Transfer from General Fund	598,500	(1%)
2,524	-	-	-	Municipal Facilities interest	-	-
-	-	-	-	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 2015 tax bill for 2016 purposes for each residential unit up to four units is as follows:

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

Funds 220 & 221

LIBRARY OPERATIONS & BUILDING MAINTENANCE (Combined)

SUMMARY:

2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ESTIMATE	REVENUES	2016 BUDGET	% Change
1,736,536	1,747,518	1,734,838	1,734,838	Real estate/personnel prop taxes	1,704,223	(2%)
71,697	75,302	102,097	102,097	Other revenues	95,884	(6%)
1,808,233	1,822,820	1,836,935	1,836,935	Total Revenues	1,800,107	(2%)

2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ESTIMATE	EXPENDITURES	2016 BUDGET	% Change
1,450,883	1,453,663	1,521,770	1,521,770	Operating expenditures	1,584,330	4%
288,524	289,169	315,165	315,165	Building maintenance	284,550	(10%)
-						
1,739,407	1,742,832	1,836,935	1,836,935	Total Expenditures	1,868,880	2%

68,826	79,988	-	-	Revenues less expenditures	(68,773)	
1,011,319	1,080,145	1,160,133	1,160,133	Fund balance, beginning	1,160,133	
1,080,145	1,160,133	1,160,133	1,160,133	Fund balance, ending	1,091,360	

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)

2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ESTIMATE	REVENUES	2016 BUDGET	% Change
1,422,116	1,420,173	1,420,173	1,420,173	Property taxes	1,420,173	-
36,609	41,204	59,597	59,597	Intergovernmental	59,964	1%
12,107	11,436	13,450	13,450	Public charges for services	11,900	(12%)
1,399	1,196	1,400	1,400	Interest earnings	1,400	-
21,154	21,071	27,150	27,150	Other miscellaneous revenues	22,120	(19%)
1,493,385	1,495,080	1,521,770	1,521,770	Total revenues	1,515,557	-

2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ESTIMATE	EXPENDITURES	2016 BUDGET	% Change
1,074,797	1,108,560	1,125,725	1,125,725	Salaries/benefits	1,232,050	9%
182,627	170,474	205,500	205,500	Books and Periodicals	205,700	-
2,857	3,297	4,800	4,800	Training	5,500	15%
26,367	24,151	36,683	36,683	Materials and supplies	39,200	7%
8,455	10,486	14,500	14,500	Repairs/maintenance eq.	13,500	(7%)
8,481	9,461	9,000	9,000	Rentals	9,000	-
65,428	62,328	51,000	51,000	Property and equipment	13,900	(73%)
7,369	8,588	7,910	7,910	Utilities	7,310	(8%)
63,877	42,693	50,340	50,340	Contractual services	37,170	(26%)
10,625	13,625	14,800	14,800	Property insurance	19,000	28%
-	-	1,512	1,512	Other Operating	2,000	32%
-	-	-	-	Contingency	-	-
-	-	-	-	Transfers to other funds	-	-
1,450,883	1,453,663	1,521,770	1,521,770	Total expenditures	1,584,330	4%

42,502	41,417	-	-	Revenues less expenditures	(68,773)
--------	--------	---	---	-----------------------------------	----------

730,572	773,074	814,491	814,491	Fund balance, beginning	814,491
773,074	814,491	814,491	814,491	Fund balance, ending	745,718

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)

2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ESTIMATE	REVENUES	2016 BUDGET	% Change
314,420	327,345	314,665	314,665	Property taxes	284,050	(10%)
428	395	500	500	Interest earnings	500	-
314,848	327,740	315,165	315,165	Total revenues	284,550	(10%)

2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ESTIMATE	EXPENDITURES	2016 BUDGET	% Change
84,824	88,871	62,065	62,065	Salaries/benefits	40,950	(34%)
4,381	4,423	6,000	6,000	Materials and supplies	6,500	8%
25,472	16,554	20,000	20,000	Repairs/maintenance equipment	23,000	15%
-	-	-	-	Property and equipment	-	-
130,052	129,468	136,000	136,000	Utilities	135,000	(1%)
43,795	49,853	91,100	91,100	Contractual services	79,100	(13%)
288,524	289,169	315,165	315,165	Total expenditures	284,550	(10%)

26,324	38,571	-	-	Revenues less expenditures	-
--------	--------	---	---	-----------------------------------	---

280,747	307,071	345,642	345,642	Fund balance, beginning	345,642
307,071	345,642	345,642	345,642	Fund balance, ending	345,642

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 decrease in salaries/benefits is due to an allocation update.

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)

2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ESTIMATE	REVENUES	2016 BUDGET	% Change
2,336,230	2,341,779	2,374,220	2,374,220	Property Tax Levy for Debt Service	2,356,722	(1%)
-	54	1,000	100	Interest earnings	100	(90%)
6,780,000	12,275,000	10,025,000	9,975,000	Proceeds from refunding notes	13,955,000	39%
105,298	609,158	-	599,001	Bond Premium	245,000	N/A
Transfers in from:						
-	-	-	27,953	General Operating Budget	27,953	N/A
2,027,293	1,845,000	2,078,146	2,078,146	Municipal Facilities/Equipment	2,080,000	-
443,563	285,088	202,927	202,708	Special Assessment Fund	167,490	(17%)
600,156	587,938	-	-	TID #2 Village Centre	-	-
1,080,091	1,072,047	1,156,375	1,156,375	TID #5 Westbrook Corp Park	1,211,563	5%
787,178	9,803,685	186,872	373,261	TID #6 Main Street	397,213	113%
1,888,829	1,904,875	1,922,844	1,922,844	TID #8 Richfield Way	2,746,918	43%
4,256	6,813	6,813	6,813	TID #9	6,813	-
105,500	382,978	382,750	382,750	TID #10	290,346	(24%)
10,500	10,529	10,500	10,500	TID #11	10,500	-
-	-	-	7,273	TID #12	28,800	N/A
16,168,894	31,124,944	18,347,447	19,116,944	Total Revenues	23,524,418	28%
2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ESTIMATE	EXPENDITURES	2016 BUDGET	% Change
101,998	307,729	-	398,508	Bond Issuance Expenses	245,000	N/A
21,824,687	28,081,416	16,431,416	16,459,372	Bond Principal payments	20,939,369	27%
2,956,180	2,667,067	2,166,460	2,174,762	Bond Interest payments	2,485,688	15%
4,518	3,636	-	3,559	Transfer to General Fund	-	-
24,887,383	31,059,848	18,597,876	19,036,201	Total Expenditures	23,670,057	27%
(8,718,489)	65,096	(250,429)	80,743	Net increase (decrease)	(145,639)	
8,718,489	-	65,096	65,096	Fund Balance, beginning	145,839	
-	65,096	(185,333)	145,839	Fund Balance, end of year	200	

BUDGET HIGHLIGHTS:

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

Principal and interest schedules to maturity are shown on Pages 2.7 through 2.9.

During 2015, the Village issued the following debt:

\$ 1,280,000 TID #12 funding
 \$ 4,300,000 TID #8 funding
 \$ 7,850,000 TID #8 funding
 \$ 3,110,000 2015 Capital Budget (Levy, WU)
 \$ 9,975,000 Refinance #119

FUND 605 (MUNICIPAL FACILITIES & EQUIPMENT FUND)

2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ESTIMATE	REVENUES	2016 BUDGET	% Change
2,342,917	2,663,731	2,800,000	2,800,000	Landfill tipping fees	2,800,000	-
-	-	-	-	Intergovernmental aids	-	-
16,093	12,253	8,587	8,587	Interest earnings	7,167	(17%)
-	2,000,000	-	-	Bond proceeds	-	-
46,359	55,443	15,625	15,625	Miscellaneous	7,255,625	46,336%
2,405,369	4,731,427	2,824,212	2,824,212	Total Income	10,062,792	256%

EXPENDITURES:

314,819	12,016	98,000	98,000	Cap Outlay - General government	84,000	(14%)
222,610	3,613,390	740,500	740,500	Cap Outlay - Public Safety	85,000	(89%)
364,668	241,731	365,000	365,000	Cap Outlay - Public Works	450,000	23%
-	-	-	-	Cap Outlay - Culture & Recreation	-	-
-	-	-	-	Cap Outlay - Development	-	-
800	800	800	800	Contracted services	800	-
880	1,627	800	800	Contracted services	2,000	150%
903,777	3,869,564	1,205,100	1,205,100	Total Expenditures	621,800	(48%)
1,501,592	861,863	1,619,112	1,619,112	Net increase (decrease)	9,440,992	
				TRANSFERS IN (OUT):		
86,000	801,979	250,000	250,000	Fire Impact Fee Reimb (Fund 200)	250,000	-
323,624	1,273,740	511,222	511,222	Gen Fd equipment loan repayments	810,889	59%
(3,952,500)	-	-	-	To Capital Projects Fund	-	-
-	-	-	-	To TID #9	-	-
(290,000)	-	-	-	To Solid Waste Collection Fund	-	-
(2,524)	-	-	-	To Solid Waste Collection Fund	-	-
(2,027,293)	(1,845,000)	(2,078,146)	(2,078,146)	Transfer to Debt Service Fund	(2,080,000)	-
(4,361,101)	1,092,582	302,188	302,188	Net increase (decrease)	8,421,881	
6,111,938	1,750,837	2,843,419	2,843,419	Fund Balance, beginning of year	3,145,607	
1,750,837	2,843,419	3,145,607	3,145,607	Fund Balance, end of year	11,567,488	

BUDGET DETAIL:

The 2016 Budget provides for the following capital outlay:

Clerk Services	Voting Equipment	\$ 28,000
Court	Court Software Upgrade	56,000
Fire Department	Misc fire equipment	85,000
Public Works	(2) Dump Trucks (w/ plow)	370,000
Public Works	Pickup Truck	40,000
Public Works	Chipper	65,000
Public Works	Trailer	5,000
		<u>480,000</u>
	Total capital outlay	<u>\$ 649,000</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)

2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ESTIMATE		2016 BUDGET	% Change
REVENUES:						
802	589	500	500	Investment earnings	500	-
17,651	28,325	28,325	28,325	Dividend on CVMIC investment	29,000	2%
5,372	-	-	-	Refunds	-	-
-	-	-	-	Transfer from General Fund	-	-
-	-	-	-	Transfer from the Library Bld Maint.	-	-
23,825	28,914	28,825	28,825	Total operating revenues	29,500	2%

EXPENSES:

49,425	49,163	48,890	48,890	Insurance premiums	50,000	2%
1,281	192,786	30,000	30,000	Claims and deductibles paid	30,000	-
-	-	-	-	Contracted services	-	-
Total operating expenses						
(26,881)	(213,035)	(50,065)	(50,065)	NET INCOME (LOSS)	(50,500)	1%
847,641	820,760	607,725	607,725	Net assets, beginning of year	557,660	
820,760	607,725	557,660	557,660	Net assets, end of year	507,160	

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)

2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ESTIMATE		2016 BUDGET	% Change
OPERATING REVENUES:						
4,790,556	4,675,541	4,438,700	4,438,700	Charges to customers for services	4,523,600	2%
1,659,499	1,647,366	1,663,371	1,663,371	Hydrant Rental charged to Village	1,573,861	(5%)
192,254	212,414	196,300	196,300	Tower leases	217,388	11%
-	765	-	-	Other Revenue	-	-
6,642,309	6,536,086	6,298,371	6,298,371	Subtotal operating revenues	6,314,849	-
OPERATING EXPENSES:						
1,493,482	1,663,617	1,564,000	1,564,000	Source of Supply	1,575,000	1%
451,976	449,992	442,350	442,350	Pumping	425,250	(4%)
74,128	72,872	81,200	81,200	Water Treatment	74,000	(9%)
470,890	400,786	354,295	354,295	Transmission & Distribution	418,250	18%
85,645	91,197	84,025	84,025	Billing & collections	86,225	3%
974,358	916,787	1,009,878	1,009,878	Administration & General	962,610	(5%)
1,560,395	1,564,194	1,623,000	1,623,000	Depreciation	1,627,000	-
1,393,941	1,259,422	1,500,000	1,500,000	Payment in-lieu of taxes	1,330,000	(11%)
6,504,815	6,418,867	6,658,748	6,658,748	Subtotal operating expenses	6,498,335	(2%)
137,494	117,219	(360,377)	(360,377)	NET OPERATING INCOME	(183,486)	(49%)
NON-OPERATING ITEMS:						
5,070	5,093	5,000	5,000	Interest earnings	6,000	20%
160,390	384,824	175,000	175,000	Impact Fees	647,500	270%
22,176	11,791	11,400	11,400	Miscellaneous revenue	11,100	(3%)
(166,772)	(146,329)	(157,400)	(157,400)	Interest expense on long-term debt	(180,000)	14%
(113,491)	(77,265)	(65,500)	(65,500)	Other fiscal charges	(72,400)	11%
(92,627)	178,114	(31,500)	(31,500)	Net non-operating items	412,200	(1,409%)
207,171	2,198,205	-	-	Capital contributions	-	-
252,038	2,493,538	(391,877)	(391,877)	NET INCOME	228,714	(158%)
56,319,173	56,571,211	59,064,749	59,064,749	Net Assets, beginning of year	58,672,872	(1%)
56,571,211	59,064,749	58,672,872	58,672,872	Net Assets, end of year	58,901,586	-

BUDGETED FIXED ASSET PURCHASES

Meters	\$ 140,750
Meters Telecomm Equip.	44,250
Hydrants	7,500
Wells & Springs	40,000

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)

2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ESTIMATE		2016 BUDGET	% Change
OPERATING REVENUES:						
8,236,711	8,121,551	7,768,710	7,768,710	Charges to customers for services	7,702,800	(1%)
OPERATING EXPENSES:						
1,569,132	1,465,898	1,575,093	1,575,093	VMF-Operations & Maintenance	1,685,181	7%
1,852,057	1,890,885	2,004,000	2,004,000	Sewage Treatment - User Charge	2,009,000	-
5,288,376	5,404,780	5,653,379	5,653,379	Sewage Treatment - Capital Charge	5,564,000	(2%)
1,314,033	1,324,354	1,394,000	1,394,000	Depreciation	1,391,000	-
10,023,598	10,085,917	10,626,472	10,626,472	Subtotal operating expenses	10,649,181	-
(1,786,887)	(1,964,366)	(2,857,762)	(2,857,762)	NET OPERATING INCOME (LOSS)	(2,946,381)	3%
NON-OPERATING ITEMS:						
300,000	300,000	300,000	300,000	Interceptor Sewer tax	-	(100%)
6,972	6,801	6,700	6,700	Interest earnings	7,700	15%
164,719	404,062	175,000	175,000	Impact fees	647,500	270%
19,301	16,295	19,200	19,200	Other revenues	20,400	6%
(74,330)	(64,816)	(57,087)	(57,087)	Interest on long-term debt	(48,367)	(15%)
(80)	(110)	(1,000)	(1,000)	Other fiscal charges	(100)	(90%)
(18,000)	(18,000)	(19,200)	(19,200)	Other expense	(19,200)	-
398,582	644,232	423,613	423,613	Subtotal non operating items	607,933	44%
143,863	1,202,459	-	-	Capital contributions	-	-
(1,244,442)	(117,675)	(2,434,149)	(2,434,149)	NET INCOME	(2,338,448)	(4%)
61,209,373	59,964,931	59,847,256	59,847,256	NET ASSETS, BEGINNING OF YEAR	57,413,107	(4%)
59,964,931	59,847,256	57,413,107	57,413,107	NET ASSETS, END OF YEAR	55,074,659	(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)

2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ESTIMATE			2016 BUDGET	% Change
				OPERATING REVENUES			
931,250	931,250	931,250	931,250	RE/Personal property taxes		931,250	-
27,926	28,633	37,000	37,000	Licenses and permits		51,000	38%
959,176	959,883	968,250	968,250	Total operating revenues		982,250	1%

OPERATING EXPENSES:

243,684	261,403	303,900	303,900	Salaries/Benefits	281,175	(7%)
243,723	285,066	253,330	253,330	Wage/Benefit Transfers - DPW	253,330	-
103,309	91,003	146,080	146,080	Other operating expenses	148,280	2%
559,125	603,979	604,000	604,000	Depreciation	652,000	8%
1,149,841	1,241,451	1,307,310	1,307,310	Total operating expenses	1,334,785	2%
(190,665)	(281,568)	(339,060)	(339,060)	NET OPERATING LOSS	(352,535)	4%

NON-OPERATING ITEMS:

2,519	1,708	1,000	1,000	Interest earnings	1,000	-
(2,847)	(3,172)	1,000	1,000	Miscellaneous revenues	1,050	5%
(21,237)	(854)	(450)	(450)	Bond expenses	(700)	56%
(118,895)	(119,959)	(105,375)	(105,375)	Interest expense	(104,250)	(1%)
(140,460)	(122,277)	(103,825)	(103,825)	Net non-operating items	(102,900)	(1%)

1,079,191	1,433,798	-	-	Capital contributions	-	-
-----------	-----------	---	---	-----------------------	---	---

748,066	1,029,953	(442,885)	(442,885)	NET INCOME (LOSS)	(455,435)	3%
---------	-----------	-----------	-----------	--------------------------	-----------	----

21,467,021	22,215,087	23,245,040	23,245,040	Net assets, beginning of year	22,802,155
22,215,087	23,245,040	22,802,155	22,802,155	Net assets, end of year	22,346,720

ITEMS OF NOTE:

Salaries are allocated from the General Fund for various administrative functions, such as finance, tax collection, engineering, communications services, clerk services and general administration.

20% 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, 2015

	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Thru Septe</u>	<u>2015 Budget</u>	<u>2016 Budget</u>
REVENUES							
RE10 Property Taxes							
7000-0000 RE/PP Taxes	<u>18,469,815</u>	<u>18,735,435</u>	<u>18,947,322</u>	<u>19,220,093</u>	<u>17,071,346</u>	<u>17,071,345</u>	<u>17,612,240</u>
RE10 Total	<u>18,469,815</u>	<u>18,735,435</u>	<u>18,947,322</u>	<u>19,220,093</u>	<u>17,071,346</u>	<u>17,071,345</u>	<u>17,612,240</u>
RE20 Other Taxes							
7003-0000 Omitted Taxes	3,090	167	964	328	-	-	-
7010-0000 Del.PP Tax Prior Years	1,942	1,347	131	559	-	1,500	1,500
7012-0000 Int-Delinquent Taxes	4,890	2,950	8,684	6,769	5,678	5,000	6,000
7020-0000 Trailer Tax-Meno Fls Dist	11,183	10,051	8,932	8,932	6,425	10,000	9,000
7030-0000 Hotel/Motel Tax	80,289	136,331	161,753	204,205	103,977	200,000	200,000
7050-0000 Fire Insurance Taxes	<u>136,716</u>	<u>144,981</u>	<u>144,168</u>	<u>161,744</u>	<u>159,595</u>	<u>144,000</u>	<u>160,000</u>
RE20 Total	<u>238,110</u>	<u>295,827</u>	<u>324,632</u>	<u>382,537</u>	<u>275,675</u>	<u>360,500</u>	<u>376,500</u>
RE40 Intergovernmental							
7100-0000 Shared Revenues	587,098	442,173	454,116	459,804	229,757	458,211	457,362
7100-0001 Shared Rev-Computers	372,448	356,801	306,222	267,305	215,956	215,956	196,661
7101-0000 Ex.Restraint	-	33,560	46,912	102,180	-	161,025	58,918
7103-0000 Grant Revenues	28,166	-	-	-	-	-	-
7110-0000 Man.Forest Land	77	79	66	79	71	75	75
7120-0000 Connect.St/Hwy Aids	185,576	186,288	211,841	212,274	106,853	213,705	154,682
7122-0000 Transportation Aids	1,733,032	1,559,729	1,533,715	1,534,049	830,416	1,664,051	1,652,771
7125-0000 Road Aids	44,697	-	-	-	90,671	45,000	-
7130-0000 Police Grants	-	13,500	35,527	23,610	21,680	20,000	20,000
7140-0000 Fire Aids	-	186	-	-	-	-	-
RE40 Total	<u>2,951,094</u>	<u>2,592,316</u>	<u>2,588,399</u>	<u>2,599,301</u>	<u>1,495,404</u>	<u>2,778,023</u>	<u>2,540,469</u>
RE50 Licenses And Permits							
7200-0000 Liquor/Malt Licenses	30,028	31,070	31,070	30,998	33,245	30,000	30,000
7202-0000 Operator Licenses	12,855	17,907	16,505	17,434	15,990	15,000	16,000
7204-0000 Cigarette License	3,600	3,600	3,400	3,200	3,100	3,500	3,500
7206-0000 Dog Lic-VMF Share	11,243	12,451	6,081	7,431	3,923	10,000	5,000
7214-0000 Theater Licenses	250	250	-	250	-	250	250
7216-0000 Elec.Contractor License	11,700	10,225	600	-	-	-	-
7218-0000 Trailer Park Licenses	100	-	100	100	-	100	100
7220-0000 Taxi/Auct/Misc.Licenses	775	1,907	1,829	1,544	1,345	1,000	1,500
7222-0000 Amusement Device Licens	6,925	6,500	7,275	6,875	6,500	6,900	6,900
7250-0000 Building Permits	310,249	304,823	329,488	490,289	584,512	400,000	741,000
7252-0000 Electrical Permits	69,518	89,805	87,536	95,366	116,889	90,000	130,000
7254-0000 Plumbing Permits	63,712	69,313	79,972	87,086	122,112	73,000	145,000
7256-0000 Heating Permits	74,957	73,572	71,255	84,127	91,044	70,000	113,000
7258-0000 Dance Permits	4,025	4,100	4,525	4,025	4,025	4,000	4,000
7260-0000 Curb Cuts	1,360	1,940	1,770	1,580	3,000	1,000	2,000
7262-0000 Street Excavation	1,700	900	900	1,600	900	1,000	1,000
7264-0000 Sign Permits	17,550	15,600	17,325	14,225	13,500	15,000	14,000
7266-0000 Itinerant Peddlers Licens	900	900	2,100	1,000	650	900	900
7268-0000 Parking Permits	4,854	6,284	6,032	8,578	7,375	6,000	7,000
7270-0000 Occupancy Permits	17,025	18,175	13,725	26,125	37,650	15,000	25,000
7272-0000 Park Use Permits	34,396	33,038	26,555	28,360	28,456	30,000	30,000
7276-0000 Alarm Permits	14,090	13,780	13,595	13,650	13,275	13,500	13,500
7278-0000 Block Party Permits	150	150	225	175	125	150	150
7444-0000 Newspaper Boxes	40	-	-	-	-	-	-
7496-0000 Zoning Permit	<u>2,300</u>	<u>3,800</u>	<u>7,365</u>	<u>15,200</u>	<u>12,216</u>	<u>2,000</u>	<u>10,000</u>
RE50 Total	<u>694,302</u>	<u>720,090</u>	<u>729,228</u>	<u>939,218</u>	<u>1,099,832</u>	<u>788,300</u>	<u>1,299,800</u>
RE60 Fines And Penalties							
7300-0001 Court Fines	420,918	413,701	482,059	330,846	272,631	420,000	300,000
7300-0002 Court Costs-Local	154,652	151,304	171,045	140,478	132,507	160,000	150,000
7303-0000 Weight Restrictions	1,475	-	-	-	-	-	-
7310-0000 Parking Violations	38,528	55,688	55,449	55,083	48,344	50,000	50,000
7320-0000 Impounded Dogs	-	-	4,105	4,052	4,448	4,000	4,000
7330-0000 False Alarms Penalties	11,905	10,425	11,753	12,904	9,253	10,000	10,000
7422-0006 Court Admin Fee	11,700	1,243	312	125	-	-	-
7422-0010 Warrant fees	-	624	2,482	2,057	1,548	1,000	1,500
RE60 Total	<u>639,178</u>	<u>632,985</u>	<u>727,205</u>	<u>545,545</u>	<u>468,731</u>	<u>645,000</u>	<u>515,500</u>

Village of Menomonee Falls
100-000 Revenues
Activity Through September 30, 2015

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Thru Septe	2015 Budget	2016 Budget
RE70 Public Charge For Service							
7115-0000 Lannon-Snow Services	22,020	14,618	19,252	30,491	8,882	15,000	15,000
7330-0001 FD Plan Review fees	15,881	18,720	15,714	13,785	13,277	15,000	14,000
7400-0000 Acctg Serv Fee	312	187	-	-	-	-	-
7411-0000 Weed Cutting Repayments	6,821	1,427	4,813	5,832	297	1,000	5,500
7412-0000 Weed Cutting Admin. Fees	2,350	350	1,200	1,150	150	500	500
7420-0000 Accident&Theft Reports	5,466	4,227	3,529	5,787	3,015	4,000	4,000
7421-2000 Tax Ref Intercept	(2)	-	-	50	-	-	-
7421-3000 School Liaison Officer	113,648	121,301	120,318	123,068	61,901	120,000	120,000
7422-0000 Misc PD Revenues	375	(58)	399	161	119	200	150
7422-0001 Fingerprints	3,540	3,530	2,520	3,130	1,860	3,000	2,500
7422-0002 Notaries	-	-	-	5	1	-	-
7422-0003 Terms (Court Ordered)	14,623	14,433	12,988	10,260	8,744	14,000	12,000
7422-0008 Blood Analysis Fee	-	-	-	-	-	2,500	2,500
7435-0000 Ambulance Fees	1,015,806	1,032,197	1,053,290	1,217,974	855,337	1,200,000	1,200,000
7435-0001 Ambulance Non Collectible	(73,545)	(96,254)	(115,040)	(144,238)	(83,647)	(169,000)	(65,000)
7435-0002 Ambulance Refunds	(169)	(245)	(10,324)	(399)	-	-	-
7435-0003 Ambulance-Insur. Adjust	(224,552)	(263,907)	(248,479)	(298,375)	(249,294)	(325,000)	(300,000)
7436-0000 Fire Fighting Charges/Rei	-	4,568	5,000	845	-	2,000	1,000
7436-0005 Contracted Fire Dept Servi	-	-	-	-	164,799	167,850	185,000
7440-0000 DPW Matl. Sales	-	-	-	-	26	-	-
7441-0000 DPW Labor	4,228	10,702	22,102	12,788	(10,703)	4,000	6,000
7461-0000 PK Vandalism	-	-	204	-	-	-	-
7490-0000 Matl.Sales&Services	4,867	4,390	4,983	6,428	5,065	4,500	5,000
7492-0000 Map & Plat Sales	229	161	204	94	17	200	100
7493-0000 House Numbers	644	867	912	879	1,289	500	1,000
7494-0000 IRB Fee	-	500	500	-	500	500	500
7495-0000 OVC Application Fee	1,200	200	1,000	-	1,000	200	1,000
7497-0000 TID Application Fee	-	-	-	-	677	-	700
7499-0000 Open Records Request	45	193	254	141	497	175	300
7735-0000 Spec Appearance	3,450	5,850	6,550	5,950	3,300	4,000	4,000
7736-0000 Subdivision Review Fees	4,500	3,300	20,950	10,200	4,700	10,000	8,000
7737-0000 Project Review Fees	3,850	7,950	18,239	20,748	8,300	15,000	15,000
7738-0000 Certif Commy Review Fee	5,033	3,605	2,518	2,760	2,645	3,000	3,000
7740-0000 Hunting Processing Chg	1,373	1,428	1,516	700	175	1,400	700
RE70 Total	931,993	894,240	945,112	1,030,214	802,929	1,094,525	1,242,450
RE80 Interest Income							
7600-0000 Interest Earnings	56,782	37,821	26,211	22,408	15,418	25,000	25,000
7600-0618 Interest on Advance - TID #	46,876	65,984	77,971	14,957	-	18,500	16,000
7600-0619 Interest on Advance - TID #	22,605	21,709	12,826	2,470	-	2,600	2,600
7600-0620 Interest on Advance - TID #	2,709	98,957	94,373	-	-	-	-
7600-0621 Interest on Advance - TID #	-	3,300	6,798	1,309	-	1,400	1,400
7600-0632 Interest on Advance to TID	-	-	-	9	-	-	100
7600-0740 Interest on Advance - Stm	16,020	13,187	8,746	4,076	-	-	-
7610-0000 Int-Past Due Invoices	1,028	960	1,169	758	3,711	50	-
RE80 Total	146,020	241,918	228,094	45,987	19,129	47,550	45,100
RE85 Miscellaneous							
5100-0000 Proceeds-Bond Issue	-	-	-	223,622	-	-	-
7422-0011 Police Deposit Over/Under	-	(90)	26	113	(21)	-	-
7700-0000 Misc Revenue	3,812	539	19,976	44,482	6,162	500	1,000
7705-0000 Misc Donations	-	-	-	105	-	-	-
7707-0000 Meno Falls School Dist Ren	32,780	32,780	30,048	32,780	27,317	32,780	32,780
7710-0000 Cable TV Revenues	324,339	327,404	303,885	251,190	167,861	325,000	325,000
7712-0000 Cable TV Rent Metro Lease	9,180	2,040	6,000	6,150	3,152	6,150	6,150
7713-0000 Tower Lease Agreements	30,950	32,099	33,292	34,530	25,848	36,700	36,700
7713-0010 Soda Agreement	3,479	2,825	2,952	1,991	709	2,500	2,500
7714-0000 AT&T Franchise Fee	76,077	93,863	154,488	156,703	140,391	150,000	150,000
7719-0000 Sale of VMF Supplies	5,868	-	-	-	-	-	-
7725-0000 Scrap Metal Sales	3,727	5,325	3,268	4,728	2,596	2,000	3,000
7726-0000 Scrap Oil Sales	11,323	23,440	14,760	18,967	1,610	10,000	10,000
7730-0000 Publication Fees	32,115	40,690	31,110	29,920	27,330	25,296	32,124
7750-0000 Misc Rentals	4,725	4,725	3,649	4,725	4,676	4,725	4,725
RE85 Total	538,375	565,640	603,454	809,901	407,736	595,651	603,979
RE92 Transfers In							
7801-0200 Tfr from SR	-	524,662	-	-	-	-	-
7801-0400 Tfr from SA	150,000	-	-	-	-	-	-

Village of Menomonee Falls
100-000 Revenues
Activity Through September 30, 2015

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Thru Septe	2015 Budget	2016 Budget
7801-0500 Tfr from DS	-	-	4,518	3,636	-	-	-
7801-0605 Tfr from Muni Fac	-	-	290,000	-	-	-	-
7801-0610 Tfr from CP	<u>15,482</u>	<u>16,623</u>	<u>18,011</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
RE92 Total	165,482	541,285	312,529	3,636	-	-	-
RE96 Charges To Water Utility							
7690-0000 WU Taxes To GF	<u>1,203,973</u>	<u>1,292,036</u>	<u>1,393,941</u>	<u>1,259,422</u>	<u>1,125,000</u>	<u>1,500,000</u>	<u>1,330,000</u>
RE96 Total	1,203,973	1,292,036	1,393,941	1,259,422	1,125,000	1,500,000	1,330,000
TOTAL REVENUES	<u><u>25,978,342</u></u>	<u><u>26,511,772</u></u>	<u><u>26,799,916</u></u>	<u><u>26,835,854</u></u>	<u><u>22,765,782</u></u>	<u><u>24,880,894</u></u>	<u><u>25,566,038</u></u>

Village of Menomonee Falls
100-100 Village Board
Activity Through September 30, 2015

	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Thru Septe</u>	<u>2015 Budget</u>	<u>2016 Budget</u>
EXPENSES							
EX10 Salaries & Wages							
8000-0000 Salaries	40,499	40,654	39,978	39,089	28,092	40,500	40,500
EX10 Total	40,499	40,654	39,978	39,089	28,092	40,500	40,500
EX20 Fringe Benefits							
8010-0000 FICA	3,129	3,109	3,058	2,990	2,149	3,100	3,100
8016-0000 Worker's Comp Insurance	116	102	130	96	56	80	75
EX20 Total	3,245	3,211	3,188	3,086	2,205	3,180	3,175
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	1,703	1,777	2,901	4,529	3,461	2,200	4,000
EX70 Total	1,703	1,777	2,901	4,529	3,461	2,200	4,000
TOTAL EXPENSES	45,447	45,642	46,324	46,969	33,758	45,880	47,675

Village of Menomonee Falls
100-110 Village Manager
Activity Through September 30, 2015

	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Thru Septe</u>	<u>2015 Budget</u>	<u>2016 Budget</u>
EXPENSES							
EX10 Salaries & Wages							
8000-0000 Salaries	105,565	96,731	113,693	88,638	70,288	101,500	99,525
EX10 Total	105,565	96,731	113,693	88,638	70,288	101,500	99,525
EX20 Fringe Benefits							
8010-0000 FICA	5,831	5,550	5,515	5,926	5,186	7,775	7,625
8011-0000 Pension-VMF	5,610	5,720	6,532	7,235	4,780	6,900	6,575
8012-0000 Pension-EEE Share	3,466	-	-	-	-	-	-
8013-0000 Health Insurance	11,140	11,051	10,953	11,711	9,155	11,650	12,200
8014-0000 Dental Insurance	1,235	1,333	1,414	1,538	1,256	1,675	1,675
8015-0000 Life Insurance	277	412	548	564	429	550	550
8016-0000 Worker's Comp Insurance	755	705	303	220	141	200	200
8030-0615 Wage/Bene TID 4 Transfers	(7,645)	(5,763)	(5,763)	(5,065)	(3,648)	(4,864)	(4,769)
8030-0616 Wage/Bene TID 5 Transfers	(7,645)	(5,763)	(5,763)	(5,065)	(3,648)	(4,864)	(4,769)
8030-0618 Wage/Bene TID 6 Transfers	(19,114)	(11,526)	(11,526)	(10,130)	(7,296)	(9,728)	(9,538)
8030-0619 Wage/Bene TID 7 Transfers	(3,823)	(5,763)	(5,763)	(5,065)	(3,648)	(4,864)	(4,769)
8030-0620 Wage/Bene TID 8 Transfers	(19,114)	(11,526)	(11,526)	(10,130)	(7,296)	(9,728)	(9,538)
8030-0621 Wage/Bene TID 9 Transfers	(19,114)	(11,526)	(11,526)	(10,130)	(3,648)	(4,864)	(9,538)
8030-0630 Wage/Bene TID 10 Transfe	-	(11,526)	(11,526)	(10,130)	(7,296)	(9,728)	(9,538)
8030-0631 Wage/Bene TID 11 Transfe	-	(5,763)	(5,763)	(5,065)	(3,648)	(4,864)	(4,769)
8030-0632 Wage/Bene TID 12 Transfe	-	-	-	-	(7,296)	(9,728)	(4,769)
EX20 Total	(48,141)	(44,385)	(43,891)	(33,586)	(26,477)	(34,482)	(33,172)
EX30 Employee Training/Expense							
8070-0000 Training & Education	993	81	-	-	-	1,500	1,000
8080-0000 Travel Expenses	-	119	-	-	-	300	500
EX30 Total	993	200	-	-	-	1,800	1,500
EX40 Materials And Supplies							
8100-0000 Office Supplies	1,301	1,491	1,917	1,781	1,542	4,000	4,000
8100-0010 Postage	-	-	-	21	-	-	-
8100-0210 Membership/Publications	2,493	3,515	-	1,014	1,024	3,000	2,000
8170-4000 Gas & Diesel Fuel	88	743	765	909	528	1,000	750
EX40 Total	3,882	5,749	2,682	3,725	3,094	8,000	6,750
EX44 Repair/Maintenance							
8162-4000 RM-Vehicles	620	863	343	807	180	1,500	1,000
EX44 Total	620	863	343	807	180	1,500	1,000
EX70 Other Operating							
8490-0000 VB general expense	-	-	214	60	-	-	-
EX70 Total	-	-	214	60	-	-	-
TOTAL EXPENSES	62,919	59,158	73,041	59,644	47,085	78,318	75,603

Village of Menomonee Falls
100-111 Clerk Services
Activity Through September 30, 2015

	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Thru Septe</u>	<u>2015 Budget</u>	<u>2016 Budget</u>
EXPENSES							
EX10 Salaries & Wages							
8000-0000 Salaries	216,378	225,774	252,473	253,931	163,516	230,925	214,925
8001-0000 Overtime	-	803	-	843	190	1,475	1,500
8002-0000 Part Time Wages	44,079	48,970	51,355	53,508	49,464	65,325	66,850
8003-1110 Election Workers Wages	35,645	108,301	26,317	55,502	28,154	60,000	108,000
EX10 Total	296,102	383,848	330,145	363,784	241,324	357,725	391,275
EX20 Fringe Benefits							
8010-0000 FICA	19,250	21,086	22,798	22,932	15,937	22,775	21,675
8011-0000 Pension-VMF	13,476	15,998	19,137	20,191	14,024	18,675	17,925
8012-0000 Pension-EEE Share	9,781	-	-	-	-	-	-
8013-0000 Health Insurance	67,701	67,854	59,477	52,703	37,683	50,250	47,225
8013-0020 Health Ins Retiree	23,539	-	-	-	-	-	-
8014-0000 Dental Insurance	3,733	3,771	3,303	2,711	1,861	2,475	2,525
8014-0010 Dental Ins Retiree	1,417	-	-	-	-	-	-
8015-0000 Life Insurance	1,016	1,017	1,051	974	845	1,300	1,375
8016-0000 Worker's Comp Insurance	858	811	818	865	499	725	750
EX20 Total	140,771	110,537	106,584	100,376	70,849	96,200	91,475
EX30 Employee Training/Expense							
8070-0000 Training & Education	799	939	3,318	2,508	2,562	3,200	3,000
8080-0000 Travel Expenses	1,550	1,226	1,576	1,441	2,431	1,500	1,500
EX30 Total	2,349	2,165	4,894	3,949	4,993	4,700	4,500
EX40 Materials And Supplies							
8100-0000 Office Supplies	2,230	2,293	1,867	2,607	1,819	1,924	2,000
8100-0010 Postage	27,897	55,714	31,094	18,674	9,510	32,000	32,000
8100-0110 Elect Expenses	19,536	49,430	24,486	30,285	13,524	25,000	37,000
8100-0200 Dues & Subscriptions	10,133	721	10,247	10,145	10,408	11,000	11,000
8100-0220 Notices & Publications	4,460	2,351	1,013	705	-	-	-
8100-0230 Records Search	3,794	4,162	4,553	4,837	3,759	4,000	4,000
EX40 Total	68,050	114,671	73,260	67,253	39,020	73,924	86,000
EX47 Property & Equipment							
8190-9000 Rev Capital Fund Payment	7,800	7,800	7,800	7,800	-	7,800	-
EX47 Total	7,800	7,800	7,800	7,800	-	7,800	-
EX60 Contractual Services							
8300-1300 Tax Collections	34,690	34,715	32,603	36,449	32,706	36,500	36,500
8300-1301 Property List	11,740	11,744	11,788	11,854	5,939	12,000	12,000
8300-1304 Muni Code Supplements	7,280	11,032	5,480	9,495	9,700	7,000	7,000
EX60 Total	53,710	57,491	49,871	57,798	48,345	55,500	55,500
EX70 Other Operating							
8440-0000 Erroneous Taxes	14,197	14,581	14,915	19	105	1,000	1,000
8440-2000 Collection Fees	15,114	15,832	8,350	7,859	5,597	5,000	7,000
8440-7010 Uncoll.Del.PP Taxes	1,016	2,105	14,576	8,595	-	3,000	3,000
8441-0000 Trailer Payments -Schools	3,870	3,610	2,991	3,186	2,979	4,000	4,000
EX70 Total	34,197	36,128	40,832	19,659	8,681	13,000	15,000
TOTAL EXPENSES	602,979	712,640	613,386	620,619	413,212	608,849	643,750

Village of Menomonee Falls
100-120 Human Resources
Activity Through September 30, 2015

	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Thru Septe</u>	<u>2015 Budget</u>	<u>2016 Budget</u>
EXPENSES							
EX10 Salaries & Wages							
8000-0000 Salaries	44,507	46,262	46,818	48,393	34,320	47,725	48,700
8002-0000 Part Time Wages	-	-	7,370	13,475	10,891	11,050	11,925
EX10 Total	44,507	46,262	54,188	61,868	45,211	58,775	60,625
EX20 Fringe Benefits							
8010-0000 FICA	3,216	3,313	3,923	4,497	3,312	4,500	4,625
8011-0000 Pension-VMF	2,389	2,719	3,584	4,311	3,074	4,000	4,000
8012-0000 Pension-EEE Share	1,721	-	-	-	-	-	-
8013-0000 Health Insurance	13,536	13,427	13,308	14,229	11,123	14,825	14,375
8013-0020 Health Ins Retiree	7,842	-	-	-	-	-	-
8014-0000 Dental Insurance	747	747	747	747	560	750	775
8014-0010 Dental Ins Retiree	350	-	-	-	-	-	-
8015-0000 Life Insurance	53	55	69	93	89	125	125
8016-0000 Worker's Comp Insurance	174	159	128	135	81	125	125
EX20 Total	30,028	20,420	21,759	24,012	18,239	24,325	24,025
EX30 Employee Training/Expense							
8070-0000 Training & Education	-	-	-	-	-	100	100
8075-0000 Recruitment & Personnel	3,178	1,834	1,887	1,413	664	2,500	2,500
8076-0000 Employee Exams/Evaluatio	-	1,930	5,923	6,027	2,816	8,000	4,000
8080-0000 Travel Expenses	-	-	-	-	-	100	100
8088-0000 Relations/Recognition	2,182	2,205	3,543	2,085	1,157	3,600	3,000
8089-0000 Employee Assist.Program	5,250	5,250	5,250	6,111	4,604	6,800	6,800
EX30 Total	10,610	11,219	16,603	15,636	9,241	21,100	16,500
EX40 Materials And Supplies							
8100-0210 Membership/Publications	30	30	30	30	30	-	30
8110-1201 Medical Supplies	3,921	-	-	-	-	-	-
8120-0001 Foot Protection Reimb	2,520	-	-	-	-	-	-
EX40 Total	6,471	30	30	30	30	-	30
EX60 Contractual Services							
8310-1303 Outplacement Services	-	9,000	-	-	-	-	-
EX60 Total	-	9,000	-	-	-	-	-
TOTAL EXPENSES	<u>91,616</u>	<u>86,931</u>	<u>92,580</u>	<u>101,546</u>	<u>72,721</u>	<u>104,200</u>	<u>101,180</u>

2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Thru Septe	2015 Budget	2016 Budget
217	258	341	101	-	300	200
217	258	341	101	-	300	200
11,740	11,744	11,788	11,854	5,939	12,000	12,000
26,207	25,351	-	23,502	23,423	28,000	25,000
<u>249,500</u>	<u>249,500</u>	<u>249,500</u>	<u>144,000</u>	<u>111,000</u>	<u>144,000</u>	<u>146,000</u>
287,447	286,595	261,288	179,356	140,362	184,000	183,000
<u>287,664</u>	<u>286,853</u>	<u>261,629</u>	<u>179,457</u>	<u>140,362</u>	<u>184,300</u>	<u>183,200</u>

EXPENSES

	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Thru Septe</u>	<u>2015 Budget</u>	<u>2016 Budget</u>
EXPENSES							
EX10 Salaries & Wages							
8000-0000 Salaries	99,956	93,174	84,550	76,031	65,266	60,975	36,275
8001-0000 Overtime	1,211	739	-	3	-	1,000	-
8002-0000 Part Time Wages	26,626	30,864	33,914	23,262	8,325	11,450	19,450
8004-0000 Temporary Help	4,965	2,527	-	-	-	-	-
8008-0000 Retirement Leave Pay-Out	-	-	-	20,401	-	14,325	15,300
EX10 Total	132,758	127,304	118,464	119,697	73,591	87,750	71,025
EX20 Fringe Benefits							
8010-0000 FICA	10,017	9,042	8,860	9,353	5,252	6,725	5,425
8011-0000 Pension-VMF	7,096	6,548	7,924	7,440	5,012	5,975	4,700
8012-0000 Pension-EFF Share	5,311	-	-	-	-	-	-
8013-0000 Health Insurance	28,841	26,341	27,567	29,874	28,338	34,450	13,775
8013-0020 Health Ins Retiree	15,697	-	-	-	-	-	-
8014-0000 Dental Insurance	1,523	1,443	1,547	1,568	1,427	1,325	750
8014-0010 Dental Ins Retiree	1,067	-	-	-	-	-	-
8015-0000 Life Insurance	700	656	753	586	295	250	175
8016-0000 Worker's Comp Insurance	5,937	7,127	6,244	6,510	2,742	3,950	3,325
EX20 Total	76,189	51,157	52,895	55,331	43,066	52,675	28,150
EX30 Employee Training/Expense							
8070-0000 Training & Education	-	-	196	-	145	250	1,000
EX30 Total	-	-	196	-	145	250	1,000
EX40 Materials And Supplies							
8100-0020 Paper/Printing Supplies	12,399	24,954	9,852	8,483	8,046	25,000	14,000
8110-0000 Department Supplies	214	56	399	710	346	1,500	1,000
8110-0100 Small Equip./Tools	25	430	189	181	43	400	200
8110-0200 Small Equipment	280	-	-	-	-	-	-
8110-1501 Custodial Supplies	11,161	7,505	11,099	12,118	9,908	12,500	12,500
EX40 Total	24,079	32,945	21,539	21,492	18,343	39,400	27,700
EX44 Repair/Maintenance							
8162-2000 RM-Building & Grounds	35,426	33,316	28,304	29,838	31,030	30,000	30,000
8162-4000 RM-Vehicles	202	627	-	-	-	-	-
EX44 Total	35,628	33,943	28,304	29,838	31,030	30,000	30,000
EX47 Property & Equipment							
8188-3001 Equipment	2,736	-	-	-	-	-	-
EX47 Total	2,736	-	-	-	-	-	-
EX50 Utilities							
8200-0010 Light/Power	130,316	127,175	118,773	125,940	86,495	125,000	125,000
8200-0020 Heat (Gas & Oil)	43,651	36,812	39,300	42,479	15,724	60,000	50,000
8200-0030 Water/Sewer VMF	6,550	6,854	6,260	6,636	3,375	7,000	7,000
EX50 Total	180,517	170,841	164,333	175,055	105,594	192,000	182,000
EX51 DPW Activities							
8110-4100 Abandoned Haz.Mat.Dispos	-	265	-	-	-	-	-
EX51 Total	-	265	-	-	-	-	-
EX60 Contractual Services							
8300-0000 Contracts	4,548	38,322	36,090	14,901	23,980	44,600	35,000
8300-1501 Mechanicals Contract	7,688	12,396	14,513	16,787	5,136	13,500	13,500
8300-1502 Custodial Contract	-	576	5,558	9,238	16,088	30,000	27,000
EX60 Total	12,236	51,294	56,161	40,926	45,204	88,100	75,500
TOTAL EXPENSES	464,143	467,749	441,892	442,339	316,973	490,175	415,375

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Thru Septe	2015 Budget	2016 Budget
--	------------------------	------------------------	------------------------	------------------------	----------------------------	------------------------	------------------------

EXPENSES

EX20 Fringe Benefits							
8018-0000 Unemployment Compensat	12,862	38,770	33,216	10,334	215	30,000	30,000
EX20 Total	12,862	38,770	33,216	10,334	215	30,000	30,000
EX75 Insurances							
8610-0010 Public Officials Insurance	3,286	5,719	5,719	5,719	9,312	5,800	5,800
8610-0011 Employment Practice Liabili	-	-	3,562	5,190	10,095	5,850	7,500
8610-0012 Crime Policy	-	-	1,544	1,020	1,844	1,100	2,000
8610-0015 Excess Public Entity	3,485	3,485	-	-	-	-	-
8610-0030 Boiler & Machinery	874	894	905	1,100	1,775	1,200	1,200
8610-0040 Volunteer Insurances	2,748	2,847	2,847	3,157	3,358	3,250	350
8610-0050 Property Damage Insurance	5,614	10,759	17,469	23,670	28,771	23,750	37,000
8610-0060 Property Damage-Vehicles	19,620	20,963	16,335	16,075	30,047	21,050	25,000
8610-0090 Oral Surgery	13,122	32,989	265	-	-	-	-
8610-0100 Fitness Reimb DPW	1,550	300	-	-	-	-	-
8610-0500 Fitness Reimb - Fire	-	-	100	150	-	200	-
8610-0600 AFLAC Fees	-	403	500	500	-	-	-
8610-0700 EFlex FSA	-	3,903	2,081	2,774	2,258	2,100	3,000
EX75 Total	50,299	82,262	51,327	59,355	87,460	64,300	81,850
TOTAL EXPENSES	63,161	121,032	84,543	69,689	87,675	94,300	111,850

	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Thru Septe</u>	<u>2015 Budget</u>	<u>2016 Budget</u>
EXPENSES							
EX10 Salaries & Wages							
8000-0000 Salaries	119,506	116,395	123,283	135,541	83,056	142,200	165,075
8001-0000 Overtime	1,036	-	-	35	9	-	-
8008-0000 Retirement Leave Pay-Out	-	-	-	-	21,316	-	-
EX10 Total	120,542	116,395	123,283	135,576	104,381	142,200	165,075
EX20 Fringe Benefits							
8010-0000 FICA	8,953	8,625	8,722	9,545	7,513	10,875	12,625
8011-0000 Pension-VMF	4,941	5,208	6,300	7,294	4,142	7,575	8,850
8012-0000 Pension-EEE Share	3,822	-	-	-	-	-	-
8013-0000 Health Insurance	26,394	26,186	26,225	42,469	26,137	44,275	44,375
8014-0000 Dental Insurance	1,417	1,417	1,439	2,221	1,310	2,225	2,400
8015-0000 Life Insurance	168	165	179	200	105	350	275
8016-0000 Worker's Comp Insurance	285	302	343	315	199	275	325
EX20 Total	45,980	41,903	43,208	62,044	39,406	65,575	68,850
EX30 Employee Training/Expense							
8070-0000 Training & Education	834	9,483	2,203	1,942	1,120	4,000	4,000
8080-0000 Travel Expenses	-	368	259	159	-	500	500
8082-0000 Clerical Allowance	-	400	550	600	300	1,000	1,000
EX30 Total	834	10,251	3,012	2,701	1,420	5,500	5,500
EX40 Materials And Supplies							
8100-0000 Office Supplies	645	864	477	621	114	1,200	1,200
8100-0170 Charge Card Fees	6,324	4,359	5,205	4,924	4,037	8,000	1,000
8100-0205 Legal Resources	-	-	-	-	-	200	200
8100-0210 Membership/Publications	-	-	119	100	-	300	300
8110-1701 Transcripts	-	-	-	-	-	200	200
8110-1702 Translators	-	19	-	-	-	-	-
EX40 Total	6,969	5,242	5,801	5,645	4,151	9,900	2,900
EX47 Property & Equipment							
8190-9000 Rev Capital Fund Payment	-	-	-	-	-	-	8,939
EX47 Total	-	-	-	-	-	-	8,939
EX60 Contractual Services							
8300-5001 Consulting Services	12,416	-	-	-	-	-	-
8310-0040 Witness Fees	(15)	-	-	-	(15)	-	-
EX60 Total	12,401	-	-	-	(15)	-	-
TOTAL EXPENSES	<u>186,726</u>	<u>173,791</u>	<u>175,304</u>	<u>205,966</u>	<u>149,343</u>	<u>223,175</u>	<u>251,264</u>

Village of Menomonee Falls
100-170-172 Legal
Activity Through September 30, 2015

	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Thru Septe</u>	<u>2015 Budget</u>	<u>2016 Budget</u>
EXPENSES							
EX10 Salaries & Wages							
8000-0000 Salaries	140,360	151,119	172,764	185,663	139,598	198,375	210,100
8002-0000 Part Time Wages	3,200	2,720	-	118	15,892	3,500	-
8004-0000 Temporary Help	13,419	20,707	7,023	4,816	-	20,375	20,375
8008-0000 Retirement Leave Pay-Out	-	-	22,183	-	-	-	-
EX10 Total	156,979	174,546	201,970	190,597	155,490	222,250	230,475
EX20 Fringe Benefits							
8010-0000 FICA	11,676	12,455	15,004	14,129	11,612	17,000	17,625
8011-0000 Pension-VMF	7,564	8,765	11,227	12,914	9,493	13,500	13,875
8012-0000 Pension-EEE Share	5,550	-	-	-	-	-	-
8013-0000 Health Insurance	20,256	20,096	29,477	37,427	29,258	38,275	38,300
8014-0000 Dental Insurance	1,134	1,134	1,679	1,987	1,490	2,000	2,075
8015-0000 Life Insurance	769	927	725	727	550	750	1,050
8016-0000 Worker's Comp Insurance	499	480	603	486	310	450	450
EX20 Total	47,448	43,857	58,715	67,670	52,713	71,975	73,375
EX30 Employee Training/Expense							
8070-0000 Training & Education	1,543	1,480	909	3,771	2,124	3,800	3,800
8080-0000 Travel Expenses	157	74	482	819	295	1,490	1,490
EX30 Total	1,700	1,554	1,391	4,590	2,419	5,290	5,290
EX40 Materials And Supplies							
8100-0205 Legal Resources	11,172	9,998	11,218	11,409	7,412	12,800	12,000
8100-0210 Membership/Publications	634	647	923	954	862	1,800	1,800
EX40 Total	11,806	10,645	12,141	12,363	8,274	14,600	13,800
EX60 Contractual Services							
8310-0000 Legal Services	11,383	9,570	102,662	61,252	38,510	85,000	75,000
8310-0007 Transcripts	611	-	-	3,833	-	1,400	1,400
8310-0008 Filing Fees	403	-	232	345	-	1,000	1,000
8310-0009 Legal- Environmental	235	1,319	-	-	-	-	-
8310-0011 Prosecutor	121,872	58,824	37,881	-	-	-	-
8310-0040 Witness Fees	-	-	-	-	-	250	1,050
8310-0041 Labor	23,625	48,285	-	-	-	-	-
EX60 Total	158,129	117,998	140,775	65,430	38,510	87,650	78,450
TOTAL EXPENSES	376,062	348,600	414,992	340,650	257,406	401,765	401,390

Village of Menomonee Falls
100-180 Community Life
Activity Through September 30, 2015

2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Thru Septe	2015 Budget	2016 Budget
------------------------	------------------------	------------------------	------------------------	----------------------------	------------------------	------------------------

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	4,300	4,300	4,225	4,375	4,450	5,000
8110-7411 VC-Parade Admin	332	1,064	675	-	-	1,000
EX36 Total	5,632	6,364	5,900	5,375	5,450	7,000
EX43 Community Events						
8110-7401 Community Events	447	2,471	442	452	282	1,000
8110-7402 Fireworks	14,500	14,500	14,500	17,000	17,000	17,500
8110-7403 Senior Transportation	55,033	58,270	54,161	50,708	38,703	56,000
8110-7404 VMF Parades	6,000	6,000	6,000	10,000	6,666	10,000
8110-7412 ASCAP Music	310	324	334	331	337	350
EX43 Total	76,290	81,565	75,437	78,491	62,988	84,850
TOTAL EXPENSES	<u>81,922</u>	<u>87,929</u>	<u>81,337</u>	<u>83,866</u>	<u>68,438</u>	<u>91,850</u>

Village of Menomonee Falls
100-190 Financial Services
Activity Through September 30, 2015

	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Thru Septe</u>	<u>2015 Budget</u>	<u>2016 Budget</u>
EXPENSES							
EX10 Salaries & Wages							
8000-0000 Salaries	183,244	139,513	157,509	184,493	130,737	205,375	219,050
8001-0000 Overtime	-	376	49	55	208	1,250	200
8002-0000 Part Time Wages	-	-	-	-	535	-	-
8008-0015 Retirement Payout	37,562	-	-	-	-	-	-
EX10 Total	220,806	139,889	157,558	184,548	131,480	206,625	219,250
EX20 Fringe Benefits							
8010-0000 FICA	16,530	10,586	11,517	13,407	9,492	15,800	16,775
8011-0000 Pension-VMF	10,129	8,037	9,958	12,872	8,912	14,050	14,475
8012-0000 Pension-EEE Share	7,431	-	-	-	-	-	-
8013-0000 Health Insurance	43,047	32,325	19,293	29,807	35,912	58,525	51,325
8013-0020 Health Ins Retiree	7,848	-	-	-	-	-	-
8014-0000 Dental Insurance	2,340	1,762	1,506	4,158	1,792	2,925	2,750
8014-0010 Dental Ins Retiree	533	-	-	-	-	-	-
8015-0000 Life Insurance	721	311	199	261	183	325	400
8016-0000 Worker's Comp Insurance	767	838	516	399	288	425	425
8030-0619 Wage/Bene TID 7 Transfers	(902)	-	-	-	-	-	-
EX20 Total	88,444	53,859	42,989	60,904	56,579	92,050	86,150
EX30 Employee Training/Expense							
8070-0000 Training & Education	516	271	315	270	-	1,300	1,300
8080-0000 Travel Expenses	116	-	-	-	-	100	100
EX30 Total	632	271	315	270	-	1,400	1,400
EX40 Materials And Supplies							
8100-0000 Office Supplies	1,393	1,533	1,349	1,095	1,106	1,900	1,900
8100-0210 Membership/Publications	570	740	475	275	785	800	800
8110-0200 Small Equipment	535	172	303	-	114	500	500
8110-1901 Budget Preparation	188	-	-	-	-	-	-
EX40 Total	2,686	2,445	2,127	1,370	2,005	3,200	3,200
EX47 Property & Equipment							
8190-6000 Office Furnishings	-	194	-	-	-	-	-
EX47 Total	-	194	-	-	-	-	-
EX60 Contractual Services							
8300-1901 Audit/Acctg. Serv.	25,872	70,503	78,418	48,954	63,677	75,000	75,000
8300-1902 Management Services	505	505	505	505	-	-	-
8300-1920 Bank Charges & Fees	10,431	10,589	10,805	13,344	10,051	13,000	13,000
8315-0000 GASB 45 Fees	-	-	-	-	3,700	-	-
EX60 Total	36,808	81,597	89,728	62,803	77,428	88,000	88,000
EX70 Other Operating							
8450-0000 Penalties & Interest	-	-	-	-	20,676	-	-
EX70 Total	-	-	-	-	20,676	-	-
EX92 Bond Issue Expenditures							
8800-0000 Bond Expenses	-	-	-	167	1,449	2,000	2,000
EX92 Total	-	-	-	167	1,449	2,000	2,000
TOTAL EXPENSES	349,376	278,255	292,717	310,062	289,617	393,275	400,000

	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Thru Septe</u>	<u>2015 Budget</u>	<u>2016 Budget</u>
EXPENSES							
EX10 Salaries & Wages							
8000-0000 Salaries	163,322	165,926	171,108	187,284	129,856	181,175	186,425
8001-0000 Overtime	2,890	1,815	2,513	2,698	2,262	2,125	1,700
EX10 Total	166,212	167,741	173,621	189,982	132,118	183,300	188,125
EX20 Fringe Benefits							
8010-0000 FICA	12,066	12,234	12,630	13,795	9,631	14,025	14,400
8011-0000 Pension-VMF	8,853	9,945	11,514	13,204	8,993	12,475	12,425
8012-0000 Pension-EEE Share	6,452	-	8	-	-	-	-
8013-0000 Health Insurance	43,613	43,268	42,777	47,853	35,753	47,675	46,200
8014-0000 Dental Insurance	2,379	2,379	2,379	2,490	1,784	2,375	2,500
8015-0000 Life Insurance	454	495	515	552	426	650	675
8016-0000 Worker's Comp Insurance	546	625	517	410	255	375	350
EX20 Total	74,363	68,946	70,340	78,304	56,842	77,575	76,550
EX30 Employee Training/Expense							
8070-0000 Training & Education	-	130	-	29	-	7,000	7,000
8070-0020 Education Reimbursement	-	-	-	-	-	500	500
8080-0000 Travel Expenses	110	-	-	92	-	2,000	2,000
EX30 Total	110	130	-	121	-	9,500	9,500
EX40 Materials And Supplies							
8100-0000 Office Supplies	296	251	149	158	184	2,500	2,500
8100-0150 Cabling Supplies	313	82	435	-	-	500	500
8100-0155 Security Supplies	1,376	1,399	226	2,407	528	1,000	1,000
8100-0195 A/V - Supplies	186	636	541	501	-	500	500
8100-0210 Membership/Publications	-	-	-	-	-	500	500
8110-0000 Department Supplies	257	235	205	701	101	2,700	2,700
8110-0200 Small Equipment	-	49	79	-	-	1,000	1,000
8130-0000 Computer Supplies	29,052	24,950	28,082	31,601	24,260	24,000	24,000
EX40 Total	31,480	27,602	29,717	35,368	25,073	32,700	32,700
EX44 Repair/Maintenance							
8160-0195 RM-AV System	249	544	3,495	1,334	1,344	6,000	6,000
8160-0200 RM-Security System	2,159	1,632	3,979	1,971	1,096	10,500	10,500
8160-8002 RM-Cabling	161	5,866	2,948	757	169	9,000	9,000
8162-8000 RM-Computer Hardware	7,028	10,865	10,307	11,346	5,828	14,000	14,000
8162-9000 RM-Telephone System	23,006	49	4,388	3,020	521	5,000	5,000
EX44 Total	32,603	18,956	25,117	18,428	8,958	44,500	44,500
EX45 Lease/Rent Expense							
8152-6000 Rent-Off.Eq.	55,428	52,785	59,077	60,263	45,197	71,300	71,300
8152-6005 Rent - Datacenter	-	-	-	-	-	30,000	30,000
EX45 Total	55,428	52,785	59,077	60,263	45,197	101,300	101,300
EX47 Property & Equipment							
8190-4000 Security System	-	10,088	628	8,565	-	10,000	10,000
8190-5000 Telephone System	-	-	109	891	613	1,500	1,500
8190-6000 Office Furnishings	-	-	-	-	-	500	500
8190-8000 Computer Hardware	137,279	98,957	75,909	94,849	33,195	260,810	281,350
8190-8095 A/V System	195	3,788	3,405	2,665	-	6,000	6,000
8190-8100 Computer Software	3,825	68,766	52,395	44,306	3,132	24,922	28,100
8190-9000 Rev Capital Fund Payment	4,000	4,000	4,000	2,950	-	2,950	2,950
EX47 Total	145,299	185,599	136,446	154,226	36,940	306,682	330,400
EX50 Utilities							
8210-0000 Telephone Service	47,562	48,231	47,893	51,431	36,217	60,000	60,000
8211-0000 Emergency Notification Ser	1,787	1,976	1,463	722	380	1,800	1,800
8211-0001 Alarm Monitoring Service	-	-	-	-	500	-	1,500
8212-0000 Teletype	3,078	2,994	2,994	2,910	2,994	3,036	3,036
8212-0001 Cellular Data Service	12,369	12,586	12,280	15,942	9,590	15,820	16,980
8212-0003 Cellular Telephone Service	13,208	12,098	9,218	8,785	6,746	10,000	10,000

Village of Menomonee Falls
100-195 Communication & Info Serv
Activity Through September 30, 2015

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Thru Septe	2015 Budget	2016 Budget
8212-0004 Internet Service	12,069	23,956	22,440	25,360	19,533	25,194	25,194
8212-0005 WAN Service	25,164	50,576	49,097	50,273	50,070	112,570	112,570
8212-0010 Cable TV Service	-	-	255	294	361	1,080	1,080
EX50 Total	115,237	152,417	145,640	155,717	126,391	229,500	232,160
EX60 Contractual Services							
8160-5000 Microsoft Enterprise Agree	59,448	59,448	59,448	63,953	62,162	68,000	68,000
8213-0002 Website Hosting Service	9,867	12,164	13,569	24,597	24,657	25,000	25,000
8213-0004 Website Development	-	-	-	-	300	2,000	2,000
8301-0000 Maintenance and Support	183,644	197,407	204,202	231,896	203,117	270,292	313,390
8302-0000 Consulting	2,468	13,195	72,144	73,874	44,881	43,875	68,250
EX60 Total	255,427	282,214	349,363	394,320	335,117	409,167	476,640
TOTAL EXPENSES	876,159	956,390	989,321	1,086,729	766,636	1,394,224	1,491,875

Village of Menomonee Falls
100-196 Dispatch 911
Activity Through September 30, 2015

	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Thru Septe</u>	<u>2015 Budget</u>	<u>2016 Budget</u>
EXPENSES							
EX10 Salaries & Wages							
8000-0000 Salaries	547,632	588,435	589,351	598,165	410,096	574,925	122,750
8001-0000 Overtime	11,849	13,665	11,652	14,896	-	14,500	2,775
8001-2002 Comp Time	-	-	-	-	5,245	-	-
8002-0000 Part Time Wages	-	-	-	1,630	21,318	24,450	5,750
EX10 Total	559,481	602,100	601,003	614,691	436,659	613,875	131,275
EX20 Fringe Benefits							
8010-0000 FICA	41,375	43,930	43,304	44,101	31,611	46,975	10,050
8011-0000 Pension-VMF	30,436	35,605	40,155	42,545	29,693	41,750	8,675
8012-0000 Pension-EEE Share	21,208	-	-	-	-	-	-
8013-0000 Health Insurance	128,754	116,830	187,797	221,494	133,933	178,575	35,075
8013-0020 Health Ins Retiree	7,842	-	-	-	-	-	-
8014-0000 Dental Insurance	8,168	8,182	9,571	8,519	6,389	8,525	1,800
8014-0010 Dental Ins Retiree	883	-	-	-	-	-	-
8015-0000 Life Insurance	1,007	1,152	1,196	1,177	931	1,325	325
8016-0000 Worker's Comp Insurance	1,687	1,487	1,852	1,458	854	1,225	250
EX20 Total	241,360	207,186	283,875	319,294	203,411	278,375	56,175
EX30 Employee Training/Expense							
8070-0000 Training & Education	984	1,766	810	707	-	800	-
8070-0020 Education Reimbursement	369	-	-	-	-	-	-
8090-0000 Uniforms	1,453	-	-	-	-	-	-
EX30 Total	2,806	1,766	810	707	-	800	-
EX40 Materials And Supplies							
8100-0000 Office Supplies	19	438	95	273	203	500	-
8100-0210 Membership/Publications	215	-	-	15	-	250	-
8110-0000 Department Supplies	228	15	-	580	-	-	-
8110-0003 Alarm Mailing Postage	467	523	577	-	956	-	-
EX40 Total	929	976	672	868	1,159	750	-
EX44 Repair/Maintenance							
8160-4100 MCont-Radios	4,500	4,680	4,680	4,680	4,860	4,900	4,900
8162-4100 RM-Radio Equip.	2,650	2,978	1,810	1,119	2,412	2,800	3,000
EX44 Total	7,150	7,658	6,490	5,799	7,272	7,700	7,900
EX47 Property & Equipment							
8188-4100 Radio Hardware	-	443	-	400	130	400	400
8190-5901 Telephone Accessories	-	93	25	-	-	200	200
EX47 Total	-	536	25	400	130	600	600
TOTAL EXPENSES	811,726	820,222	892,875	941,759	648,631	902,100	195,950

Village of Menomonee Falls
100-200 Police Department
Activity Through September 30, 2015

	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Thru Septe</u>	<u>2015 Budget</u>	<u>2016 Budget</u>
EXPENSES							
EX10 Salaries & Wages							
8000-0000 Salaries	4,473,933	4,652,901	4,552,439	4,656,052	3,495,326	4,882,525	5,350,900
8001-0000 Overtime	89,433	84,676	97,595	112,426	44,772	91,225	104,525
8001-2000 Vacation Pay	37,634	35,275	44,767	55,486	34,698	-	-
8001-2001 Holiday Pay	34,254	39,489	44,460	53,296	-	102,500	101,475
8001-2002 Comp Time	83,772	48,537	60,832	76,012	22,968	90,550	93,225
8002-0000 Part Time Wages	155,137	160,075	157,289	138,081	100,592	150,000	169,200
8004-0000 Temporary Help	12,425	-	-	-	-	-	-
8008-0000 Retirement Leave Pay-Out	-	-	742	31,099	-	-	-
8008-0015 Retirement Payout	33,017	34,077	39,882	-	-	-	45,000
EX10 Total	4,919,605	5,055,030	4,998,006	5,122,452	3,698,356	5,316,800	5,864,325
EX20 Fringe Benefits							
8010-0000 FICA	368,068	374,886	368,063	374,530	269,003	406,725	447,500
8011-0000 Pension-VMF	571,722	597,416	684,504	505,025	353,399	497,425	519,875
8012-0000 Pension-EEE Share	277,762	268,970	283,126	289,825	199,485	282,825	278,525
8013-0000 Health Insurance	1,062,499	1,039,144	709,175	788,131	687,477	883,925	999,100
8014-0000 Dental Insurance	56,913	56,463	52,335	52,835	41,113	55,175	64,300
8015-0000 Life Insurance	8,381	8,667	8,328	8,514	6,809	9,450	10,750
8016-0000 Worker's Comp Insurance	151,470	183,963	218,606	173,954	111,906	160,850	157,775
8020-0000 VEBA	15,643	16,043	16,314	12,782	12,673	17,500	-
8021-0000 Nationwide - VMF	9,000	9,000	9,000	9,000	-	9,000	9,000
8030-0200 Wage/Bene Tfr-Spec Rev	(66,382)	(73,995)	(16,812)	-	-	-	-
EX20 Total	2,455,076	2,480,557	2,332,639	2,214,596	1,681,865	2,322,875	2,486,825
EX30 Employee Training/Expense							
8070-0000 Training & Education	57,139	43,160	49,277	45,216	27,665	45,000	45,000
8070-0020 Education Reimbursement	7,013	2,386	504	7,034	5,300	3,000	5,500
8075-0000 Recruitment & Personnel	1,268	1,656	2,773	2,893	821	1,500	2,000
8076-0000 Employee Exams/Evaluatio	-	3,667	5,036	3,806	2,062	2,000	2,000
8080-0000 Travel Expenses	889	497	518	301	245	500	500
8090-0000 Uniforms	40,723	32,532	34,068	37,858	29,904	37,000	37,000
EX30 Total	107,032	83,898	92,176	97,108	65,997	89,000	92,000
EX40 Materials And Supplies							
8100-0000 Office Supplies	2,522	3,791	2,963	2,731	1,775	3,000	3,000
8100-0010 Postage	2,920	2,484	3,016	3,088	1,595	2,500	3,000
8100-0025 Printing	3	1,773	1,515	-	-	500	500
8100-0170 Charge Card Fees	554	1,309	1,878	2,977	2,642	1,500	3,000
8110-0000 Department Supplies	14,996	9,441	8,355	7,217	6,077	8,000	8,000
8110-0001 Towing & Storage	(124)	1,893	1,536	2,148	1,692	1,500	2,000
8110-0002 Red Tags	(150)	(25)	(30)	(15)	-	100	100
8110-0200 Small Equipment	4,988	5,556	2,962	3,999	2,418	4,000	4,000
8110-0201 Motorcycle Program	3,298	3,141	3,141	3,178	3,178	3,200	-
8110-2001 Investigative Expenses	2,496	2,376	3,017	4,897	3,502	5,000	5,000
8150-0000 Accreditation Expenses	8	500	550	1,767	-	600	650
8170-4000 Gas & Diesel Fuel	137,559	142,641	129,583	121,306	72,844	125,000	120,000
8170-4020 Supplies-Vehicles	117	1,259	487	1,767	872	2,000	2,000
EX40 Total	169,187	176,139	158,973	155,060	96,595	156,900	151,250
EX44 Repair/Maintenance							
8162-3000 RM-Equipment	1,831	2,527	4,470	1,696	1,909	2,500	2,000
8162-4000 RM-Vehicles	44,582	39,142	58,689	52,485	42,968	43,000	43,000
8162-4100 RM-Radio Equip.	3,296	2,954	3,000	2,963	1,023	3,000	3,000
EX44 Total	49,709	44,623	66,159	57,144	45,900	48,500	48,000
EX47 Property & Equipment							
8188-4000 Vehicle Purchases	98,571	86,650	65,946	85,074	60,472	85,000	85,000
8188-4100 Radio Hardware	770	359	2,000	1,075	-	1,000	1,000
8190-6000 Office Furnishings	1,534	993	838	410	507	1,000	1,000
8190-6400 PD Fixed Assets	4,745	4,002	6,897	10,476	3,378	9,500	9,000
8190-8102 Software Modif/Adjust	475	1,950	1,822	1,874	-	-	-
8190-9000 Rev Capital Fund Payment	11,250	11,250	11,250	11,243	-	-	-

Village of Menomonee Falls
100-200 Police Department
Activity Through September 30, 2015

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Thru Septe	2015 Budget	2016 Budget
EX47 Total	117,345	105,204	88,753	110,152	64,357	96,500	96,000
EX50 Utilities							
8200-0010 Light/Power	1,771	1,837	2,716	2,427	1,704	2,000	2,200
8200-0020 Heat (Gas & Oil)	410	1,494	376	751	-	1,000	800
EX50 Total	2,181	3,331	3,092	3,178	1,704	3,000	3,000
EX60 Contractual Services							
8160-4200 Waukesha Co 800 Megahrt	10,586	12,666	19,528	128,764	13,680	28,000	28,000
8304-0000 Crossing Guard Contract	89,759	97,985	94,478	92,359	82,363	80,000	82,500
EX60 Total	100,345	110,651	114,006	221,123	96,043	108,000	110,500
EX75 Insurances							
8612-0000 Claims Settled	1,436	-	-	-	-	-	-
EX75 Total	1,436	-	-	-	-	-	-
EX98 Transfers Out							
8901-0500 Tfr to Debt Service	-	-	-	-	13,977	-	-
EX98 Total	-	-	-	-	13,977	-	-
TOTAL EXPENSES	7,921,916	8,059,433	7,853,804	7,980,813	5,764,794	8,141,575	8,851,900

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Thru Septe	2015 Budget	2016 Budget
--	------------------------	------------------------	------------------------	------------------------	----------------------------	------------------------	------------------------

EXPENSES

EX10 Salaries & Wages							
8000-0000 Salaries	-	-	-	-	-	-	1,154,175
8001-0000 Overtime	-	-	-	-	-	-	11,050
8002-0000 Part Time Wages	-	-	-	-	-	-	861,325
8008-0000 Retirement Leave Pay-Out	-	-	-	-	-	-	15,000
EX10 Total	-	-	-	-	-	-	2,041,550
EX20 Fringe Benefits							
8010-0000 FICA	-	-	-	-	-	-	156,150
8011-0000 Pension-VMF	-	-	-	-	-	-	152,525
8012-0000 Pension-EEE Share	-	-	-	-	-	-	34,225
8013-0000 Health Insurance	-	-	-	-	-	-	262,075
8014-0000 Dental Insurance	-	-	-	-	-	-	13,850
8015-0000 Life Insurance	-	-	-	-	-	-	3,425
8016-0000 Worker's Comp Insurance	-	-	-	-	-	-	73,125
EX20 Total	-	-	-	-	-	-	695,375
EX30 Employee Training/Expense							
8070-0003 Training-EMS	-	-	-	-	-	-	11,000
EX30 Total	-	-	-	-	-	-	11,000
EX40 Materials And Supplies							
8110-2201 Tech Supplies & Expenses	-	-	-	-	-	-	20,000
8110-2202 Ambulance Supplies	-	-	-	-	-	-	37,500
8170-4000 Gas & Diesel Fuel	-	-	-	-	-	-	25,000
EX40 Total	-	-	-	-	-	-	82,500
EX44 Repair/Maintenance							
8162-4000 RM-Vehicles	-	-	-	-	-	-	20,000
EX44 Total	-	-	-	-	-	-	20,000
EX47 Property & Equipment							
8190-9000 Rev Capital Fund Payment	-	-	-	-	-	-	49,000
EX47 Total	-	-	-	-	-	-	49,000
EX60 Contractual Services							
8110-2204 Ambulance Admin Exp	-	-	-	-	-	-	45,000
8160-4200 Waukesha Co 800 Megahrt	-	-	-	-	-	-	20,000
EX60 Total	-	-	-	-	-	-	65,000
TOTAL EXPENSES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,964,425</u>

Village of Menomonee Falls
100-220 Fire Department
Activity Through September 30, 2015

	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Thru Septe</u>	<u>2015 Budget</u>	<u>2016 Budget</u>
EXPENSES							
EX10 Salaries & Wages							
8000-0000 Salaries	1,034,868	1,061,778	1,113,839	1,198,782	782,783	1,211,650	144,625
8001-0000 Overtime	15,314	12,111	30,298	95,480	18,719	12,475	1,225
8001-2000 Vacation Pay	-	-	-	-	1,236	-	-
8002-0000 Part Time Wages	417,514	406,825	469,757	583,412	544,436	752,825	95,700
8003-2200 POC Firemen Wages	114,622	117,866	3,338	6,549	49,641	150,000	-
8008-0000 Retirement Leave Pay-Out	-	-	-	-	10,561	-	-
EX10 Total	1,582,318	1,598,580	1,617,232	1,884,223	1,407,376	2,126,950	241,550
EX20 Fringe Benefits							
8010-0000 FICA	120,218	119,394	121,170	170,795	105,589	162,725	18,475
8011-0000 Pension-VMF	179,143	181,884	208,472	156,247	90,216	156,250	18,350
8012-0000 Pension-EEE Share	83,884	83,480	88,199	19,628	10,711	28,175	4,775
8013-0000 Health Insurance	249,766	247,788	188,052	266,549	196,297	287,025	28,150
8014-0000 Dental Insurance	14,569	14,569	13,903	14,266	10,465	15,100	1,675
8015-0000 Life Insurance	2,474	2,755	2,221	2,082	1,389	3,225	485
8016-0000 Worker's Comp Insurance	60,252	64,127	86,340	59,856	50,562	72,675	8,575
8019-0000 ICMA-VMF	9,500	9,500	5,481	-	-	-	-
EX20 Total	719,806	723,497	713,838	689,423	465,229	725,175	80,485
EX30 Employee Training/Expense							
8070-0000 Training & Education	-	-	540	36	-	-	-
8070-0002 Training-Admin	3,074	1,380	553	2,580	1,175	1,000	1,000
8070-0003 Training-EMS	8,041	15,590	11,642	11,288	4,566	11,000	-
8070-0004 Training-Fire	9,648	7,319	7,015	5,513	3,620	7,000	7,500
8070-0005 Training-HM	570	-	-	-	-	-	-
8070-0006 Training-Prev	765	724	1,011	560	15	750	750
8070-0020 Education Reimbursement	2,595	2,763	3,780	-	-	3,000	2,500
8070-0021 Volunteer reimbursements	17,309	22,000	127,810	105,560	50	-	-
8075-0000 Recruitment & Personnel	4,730	2,040	4,115	2,276	1,709	3,000	3,000
8076-0000 Employee Exams/Evaluatio	10,160	14,655	18,429	15,106	9,289	12,000	12,000
8080-0000 Travel Expenses	100	392	96	-	50	200	200
8090-0000 Uniforms	10,767	12,409	13,045	14,374	9,813	13,000	13,000
EX30 Total	67,759	79,272	188,036	157,293	30,287	50,950	39,950
EX40 Materials And Supplies							
8100-0000 Office Supplies	1,398	893	1,077	1,124	739	1,400	1,400
8100-0010 Postage	1,599	1,554	904	896	554	1,500	1,000
8100-0200 Dues & Subscriptions	1,939	1,525	2,221	1,906	1,655	2,000	2,000
8110-0000 Department Supplies	1,008	1,527	3,330	1,227	1,700	1,500	2,000
8110-2201 Tech Supplies & Expenses	14,024	22,067	21,215	10,108	13,694	30,000	15,000
8110-2202 Ambulance Supplies	34,532	36,413	34,171	34,816	26,873	36,000	-
8110-2203 Fire Prevention	1,406	547	1,440	919	997	1,000	1,000
8110-2205 Hazard Material	536	548	700	-	-	750	750
8170-2000 Supplies-Building	6,490	6,182	5,499	3,924	4,608	8,500	8,500
8170-4000 Gas & Diesel Fuel	52,294	54,262	51,793	56,001	29,762	45,000	20,000
EX40 Total	115,226	125,518	122,350	110,921	80,582	127,650	51,650
EX44 Repair/Maintenance							
8160-4100 MCont-Radios	6,484	2,329	4,955	952	1,786	5,000	4,000
8162-2000 RM-Building & Grounds	37,490	22,667	36,221	25,270	20,264	22,000	22,000
8162-4000 RM-Vehicles	46,230	43,179	75,865	69,609	168,303	155,000	40,000
EX44 Total	90,204	68,175	117,041	95,831	190,353	182,000	66,000
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	197	-	250	-	-	-	-
8186-2503 Station #3	327	-	250	-	-	-	-

Village of Menomonee Falls
100-220 Fire Department
Activity Through September 30, 2015

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Thru Septe	2015 Budget	2016 Budget
8186-2504 Station #4	-	208	249	-	-	-	-
8188-4100 Radio Hardware	3,880	2,019	2,132	1,236	337	3,500	2,000
8190-6000 Office Furnishings	-	-	316	-	210	500	500
8190-9000 Rev Capital Fund Payment	<u>68,329</u>	<u>80,757</u>	<u>79,665</u>	<u>85,000</u>	-	<u>246,000</u>	<u>310,000</u>
EX47 Total	72,733	82,984	83,112	86,236	547	250,000	312,500
EX50 Utilities							
8200-0010 Light/Power	44,111	46,460	48,797	46,272	31,273	50,000	50,000
8200-0020 Heat (Gas & Oil)	34,689	21,320	30,550	46,351	14,694	43,000	43,000
8200-0030 Water/Sewer VMF	4,439	4,847	5,055	4,174	3,594	6,000	6,000
8200-2201 Alarm System	-	-	2,100	-	-	-	-
EX50 Total	83,239	72,627	86,502	96,797	49,561	99,000	99,000
EX60 Contractual Services							
8110-2204 Ambulance Admin Exp	37,779	40,607	35,448	50,014	38,664	45,000	-
8160-4200 Waukesha Co 800 Megahrt	<u>10,586</u>	<u>12,666</u>	<u>9,835</u>	<u>128,764</u>	<u>13,680</u>	<u>27,000</u>	<u>7,000</u>
EX60 Total	48,365	53,273	45,283	178,778	52,344	72,000	7,000
EX98 Transfers Out							
8901-0500 Tfr to Debt Service	-	-	-	-	13,977	-	-
EX98 Total	-	-	-	-	13,977	-	-
TOTAL EXPENSES	<u>2,779,650</u>	<u>2,803,926</u>	<u>2,975,570</u>	<u>3,299,502</u>	<u>2,290,256</u>	<u>3,633,725</u>	<u>898,135</u>

2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Thru Septe	2015 Budget	2016 Budget
------------------------	------------------------	------------------------	------------------------	----------------------------	------------------------	------------------------

EXPENSES

EX70 Other Operating						
8430-0000 Hydrant Rental	<u>1,663,828</u>	<u>1,658,233</u>	<u>1,659,499</u>	<u>1,647,366</u>	<u>1,247,528</u>	<u>1,663,371</u>
EX70 Total	<u>1,663,828</u>	<u>1,658,233</u>	<u>1,659,499</u>	<u>1,647,366</u>	<u>1,247,528</u>	<u>1,663,371</u>
TOTAL EXPENSES	<u>1,663,828</u>	<u>1,658,233</u>	<u>1,659,499</u>	<u>1,647,366</u>	<u>1,247,528</u>	<u>1,663,371</u>

	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Thru Septe</u>	<u>2015 Budget</u>	<u>2016 Budget</u>
EXPENSES							
EX10 Salaries & Wages							
8000-0000 Salaries	22,370	22,887	23,429	11,969	17,460	24,275	24,750
8001-0000 Overtime	69	-	-	30	-	-	-
EX10 Total	22,439	22,887	23,429	11,999	17,460	24,275	24,750
EX20 Fringe Benefits							
8010-0000 FICA	1,689	1,707	1,746	893	1,300	1,850	1,900
8011-0000 Pension-VMF	1,212	1,358	1,562	837	1,187	1,650	1,625
8012-0000 Pension-EEE Share	892	-	12	-	-	-	-
8013-0000 Health Insurance	5,266	5,236	1,365	726	4,313	5,750	5,575
8014-0000 Dental Insurance	283	283	283	142	213	275	300
8015-0000 Life Insurance	101	100	109	59	113	150	150
8016-0000 Worker's Comp Insurance	-	-	88	(187)	759	1,100	1,150
EX20 Total	9,443	8,684	5,165	2,470	7,885	10,775	10,700
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	19,499	2,345	5,632	5,636	5,315	-	5,500
EX60 Total	19,499	2,345	5,632	5,636	5,315	-	5,500
TOTAL EXPENSES	<u>51,394</u>	<u>33,918</u>	<u>34,468</u>	<u>20,105</u>	<u>30,660</u>	<u>35,050</u>	<u>40,950</u>

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Thru Septe	2015 Budget	2016 Budget
--	------------------------	------------------------	------------------------	------------------------	----------------------------	------------------------	------------------------

EXPENSES

EX40 Materials And Supplies							
8110-0000 Department Supplies	40	63	-	113	12	700	700
EX40 Total	40	63	-	113	12	700	700
EX44 Repair/Maintenance							
8162-3000 RM-Equipment	-	374	716	169	12	750	750
8162-4300 RM-Sirens	3,480	892	3,550	-	960	3,550	3,550
EX44 Total	3,480	1,266	4,266	169	972	4,300	4,300
EX50 Utilities							
8200-2801 Recurring Charges	1,358	1,270	698	727	-	698	698
EX50 Total	1,358	1,270	698	727	-	698	698
TOTAL EXPENSES	4,878	2,599	4,964	1,009	984	5,698	5,698

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Thru Septe	2015 Budget	2016 Budget
--	------------------------	------------------------	------------------------	------------------------	----------------------------	------------------------	------------------------

EXPENSES

EX30 Employee Training/Expense 8075-0000 Recruitment & Personnel	1,015	633	-	-	-	500	500
EX30 Total	1,015	633	-	-	-	500	500
EX40 Materials And Supplies 8110-2901 Police & Fire Commission	14,815	-	-	-	-	-	-
8110-2902 Prisoner Board	15,878	14,777	20,548	8,826	8,328	15,500	15,500
EX40 Total	30,693	14,777	20,548	8,826	8,328	15,500	15,500
EX60 Contractual Services 8300-2901 HAWS Contract	9,570	9,570	9,570	9,570	9,570	9,570	9,570
EX60 Total	9,570	9,570	9,570	9,570	9,570	9,570	9,570
TOTAL EXPENSES	41,278	24,980	30,118	18,396	17,898	25,570	25,570

Village of Menomonee Falls
100-400 Street Maintenance
Activity Through September 30, 2015

	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Thru Septe</u>	<u>2015 Budget</u>	<u>2016 Budget</u>
EXPENSES							
EX10 Salaries & Wages							
8000-0000 Salaries	1,070,919	957,758	783,032	771,350	527,809	792,500	817,475
8001-0000 Overtime	43,142	36,458	50,344	49,539	32,068	66,025	69,650
8001-2000 Vacation Pay	-	-	-	-	1,562	-	-
8004-0000 Temporary Help	8,141	7,589	-	292	25,665	20,000	10,000
8008-0000 Retirement Leave Pay-Out	22,018	-	14,496	-	1,032	-	-
EX10 Total	1,144,220	1,001,805	847,872	821,181	588,136	878,525	897,125
EX20 Fringe Benefits							
8010-0000 FICA	85,902	75,203	63,923	59,276	43,289	67,200	68,625
8011-0000 Pension-VMF	60,406	57,218	56,632	56,562	38,259	58,375	58,550
8012-0000 Pension-EFF Share	45,379	-	-	-	-	-	-
8013-0000 Health Insurance	366,912	313,636	238,159	243,694	187,866	264,600	270,125
8014-0000 Dental Insurance	18,855	17,419	13,342	12,716	9,422	13,275	14,675
8015-0000 Life Insurance	3,741	3,738	3,429	2,977	1,945	2,925	3,100
8016-0000 Worker's Comp Insurance	68,893	75,100	40,006	33,052	26,334	37,850	40,200
8030-0000 Wage/Benefit Transfers	(5,895)	(6,773)	(5,850)	(1,537)	(3,748)	(7,000)	(5,000)
8030-0740 Wage/Bene Storm Water Ut	(397,621)	(296,737)	(243,723)	(285,066)	(181,674)	(253,330)	(253,330)
EX20 Total	246,572	238,804	165,918	121,674	121,693	183,895	196,945
EX30 Employee Training/Expense							
8070-0000 Training & Education	1,293	141	24	430	-	500	500
8090-0000 Uniforms	7,774	8,087	10,789	13,812	12,935	14,000	14,000
EX30 Total	9,067	8,228	10,813	14,242	12,935	14,500	14,500
EX40 Materials And Supplies							
8100-0000 Office Supplies	310	946	216	518	356	500	500
8100-0210 Membership/Publications	389	576	583	928	523	400	400
8110-0000 Department Supplies	5,668	12,408	7,738	9,184	6,067	8,000	8,000
8110-0150 Medium Equip/Tools	7,076	4,695	3,263	99	1,414	3,000	3,000
8110-1201 Medical Supplies	1,624	731	460	-	-	-	-
8170-4000 Gas & Diesel Fuel	149,710	70,428	181,168	98,962	76,388	205,000	195,000
8182-1400 Street Light Projects	536	(2,661)	5,300	(8,430)	-	-	-
8182-1401 Traffic Signals	13,334	(443)	7,855	3,540	10,562	10,000	10,000
8182-1402 Signs	18,378	15,284	9,121	12,656	11,520	14,000	14,000
8182-1403 Street Repairs - Small	7,255	9,654	7,075	8,323	6,813	7,500	7,500
8182-1404 Street/Road Maint/Repair	598,425	700,000	700,000	699,139	74,152	700,000	700,000
8182-1407 Priv.Driv.Culvert Repair	876	3,730	3,189	2,790	2,909	3,000	3,000
8182-1410 Pavement Marking	33,329	36,682	36,024	37,168	6,295	38,000	38,000
EX40 Total	836,910	852,030	961,992	864,877	196,999	989,400	979,400
EX44 Repair/Maintenance							
8162-1400 RM-St.Lights	7,654	20,401	13,049	(10,360)	42,435	12,000	12,000
8162-4001 RM-Fuel System	14,847	7,956	6,877	1,822	3,751	8,000	8,000
8162-4100 RM-Radio Equip.	551	330	1,192	1,466	1,491	1,000	1,000
EX44 Total	23,052	28,687	21,118	(7,072)	47,677	21,000	21,000
EX45 Lease/Rent Expense							
8152-3000 Rent-Equipment	471	216	964	239	1,087	500	500
EX45 Total	471	216	964	239	1,087	500	500
EX47 Property & Equipment							
8188-4100 Radio Hardware	-	13,619	-	-	-	500	500
8190-6000 Office Furnishings	-	466	-	-	-	-	-
8190-9000 Rev Capital Fund Payment	179,332	180,569	217,339	250,000	-	253,000	440,000
EX47 Total	179,332	194,654	217,339	250,000	-	253,500	440,500
EX50 Utilities							
8200-4001 Street Light Power	454,158	456,180	462,189	475,510	345,788	450,000	465,000
8200-4002 Traffic Signal Power	18,536	17,843	17,233	19,283	12,073	18,500	19,000
EX50 Total	472,694	474,023	479,422	494,793	357,861	468,500	484,000

Village of Menomonee Falls
100-400 Street Maintenance
Activity Through September 30, 2015

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Thru Septe	2015 Budget	2016 Budget
EX51 DPW Activities							
8110-4000 Mail Box Repair/Replcmnt	1,592	1,626	636	570	422	2,500	2,500
8110-4001 Sand/Salt/Calciumchloride	274,125	339,922	582,596	373,045	214,917	320,000	325,000
8110-4002 Welding Supplies	6,427	7,546	7,066	7,621	2,772	7,000	7,000
8110-4007 Alternative Fuel Supplies	3,924	1,736	449	1,499	418	2,500	2,500
EX51 Total	286,068	350,830	590,747	382,735	218,529	332,000	337,000
EX60 Contractual Services							
8300-0000 Contracts	-	5,250	68,600	60,490	43,474	125,000	125,000
EX60 Total	-	5,250	68,600	60,490	43,474	125,000	125,000
EX70 Other Operating							
8209-0000 Diggers Hot Line	11,326	9,661	9,935	10,129	6,987	10,000	10,000
8495-0000 Special Projects	10,792	4,433	17,950	-	-	5,000	5,000
EX70 Total	22,118	14,094	27,885	10,129	6,987	15,000	15,000
TOTAL EXPENSES	<u>3,220,504</u>	<u>3,168,621</u>	<u>3,392,670</u>	<u>3,013,288</u>	<u>1,595,378</u>	<u>3,281,820</u>	<u>3,510,970</u>

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Thru Septe	2015 Budget	2016 Budget
EXPENSES							
EX10 Salaries & Wages							
8000-0000 Salaries	165,616	126,573	151,223	163,205	118,681	165,775	169,100
8001-0000 Overtime	6,393	10,073	10,665	7,832	3,458	11,125	11,350
8001-2000 Vacation Pay	-	-	-	-	312	-	-
8001-2002 Comp Time	-	-	-	-	121	-	-
EX10 Total	172,009	136,646	161,888	171,037	122,572	176,900	180,450
EX20 Fringe Benefits							
8010-0000 FICA	12,837	10,515	12,152	12,779	9,151	13,525	13,800
8011-0000 Pension-VMF	9,258	8,250	10,807	11,941	8,327	12,025	11,900
8012-0000 Pension-EEE Share	6,853	-	-	-	-	-	-
8013-0000 Health Insurance	54,233	33,687	30,587	32,450	25,368	33,825	32,775
8014-0000 Dental Insurance	2,960	1,842	1,657	1,644	1,233	1,650	1,725
8015-0000 Life Insurance	410	335	340	363	277	350	350
8016-0000 Worker's Comp Insurance	14,149	16,930	8,186	7,018	5,270	7,575	8,025
EX20 Total	100,700	71,559	63,729	66,195	49,626	68,950	68,575
EX30 Employee Training/Expense							
8070-0000 Training & Education	1,164	1,059	579	-	20	1,200	1,200
8090-0000 Uniforms	7,110	8,291	7,839	8,127	6,528	9,500	9,500
EX30 Total	8,274	9,350	8,418	8,127	6,548	10,700	10,700
EX40 Materials And Supplies							
8100-0000 Office Supplies	101	-	180	2,731	-	-	-
8100-0210 Membership/Publications	1,943	1,962	4,571	3,514	1,728	2,000	2,000
8110-0000 Department Supplies	137,818	128,301	127,706	158,526	96,072	150,000	155,000
8110-0009 Plow blade costs	1,951	27,042	26,621	22,633	5,192	22,000	22,000
8110-0100 Small Equip./Tools	593	2,185	2,074	2,985	2,106	2,200	2,200
8110-1201 Medical Supplies	-	68	-	-	-	-	-
EX40 Total	142,406	159,558	161,152	190,389	105,098	176,200	181,200
EX44 Repair/Maintenance							
8162-3000 RM-Equipment	1,866	2,354	21	273	1,412	2,000	1,000
8162-4000 RM-Vehicles	160	3,258	102	-	-	-	-
8162-4100 RM-Radio Equip.	-	98	-	-	-	-	-
EX44 Total	2,026	5,710	123	273	1,412	2,000	1,000
EX47 Property & Equipment							
8188-4200 Service Equipment	-	3,158	2,407	58,938	-	-	-
EX47 Total	-	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	9,385	3,127	9,068	41,782	12,038	18,000	20,000
EX60 Total	9,385	3,127	9,068	41,782	12,038	18,000	20,000
TOTAL EXPENSES	434,800	389,603	407,019	536,741	297,294	452,750	461,925

2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Thru Septe	2015 Budget	2016 Budget
------------------------	------------------------	------------------------	------------------------	----------------------------	------------------------	------------------------

EXPENSES

EX40 Materials And Supplies						
8110-0000 Department Supplies		276	210		3,000	
EX40 Total	-	-	276	210	3,000	-
EX44 Repair/Maintenance						
8162-2000 RM-Building & Grounds		24,621	18,495	21,283	15,000	18,000
EX44 Total	-	-	24,621	18,495	21,283	15,000
EX50 Utilities						
8200-0010 Light/Power	-	29,208	30,335	17,712	28,000	28,000
8200-0020 Heat (Gas & Oil)	-	33,380	47,770	20,362	43,000	43,000
8200-0030 Water/Sewer VMF	-	3,017	2,991	2,101	4,000	4,000
8200-0040 Utility-Otto Property	-	233	249	218	600	800
8200-0050 Utility-Sunnyside School	-	104	37	-	-	-
8200-2201 Alarm System	-	419	1,023	921	1,000	1,000
EX50 Total	-	66,361	82,405	41,314	76,600	76,800
TOTAL EXPENSES	-	91,258	101,110	62,597	94,600	94,800

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Thru Septe	2015 Budget	2016 Budget
EXPENSES							
EX40 Materials And Supplies							
8110-0000 Department Supplies	1,713	814	-	-	-	-	-
EX40 Total	1,713	814	-	-	-	-	-
EX44 Repair/Maintenance							
8162-2000 RM-Building & Grounds	6,407	10,487	-	-	-	-	-
EX44 Total	6,407	10,487	-	-	-	-	-
EX50 Utilities							
8200-0010 Light/Power	17,451	17,853	-	-	-	-	-
8200-0020 Heat (Gas & Oil)	17,311	13,772	-	-	-	-	-
8200-0030 Water/Sewer VMF	2,284	2,085	-	-	-	-	-
8200-0040 Utility-Otto Property	560	582	-	-	-	-	-
8200-0050 Utility-Sunnyside School	-	70	-	-	-	-	-
8200-2201 Alarm System	419	419	-	-	-	-	-
EX50 Total	38,025	34,781	-	-	-	-	-
TOTAL EXPENSES	46,145	46,082	-	-	-	-	-

	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Thru Septe</u>	<u>2015 Budget</u>	<u>2016 Budget</u>
--	------------------------	------------------------	------------------------	------------------------	----------------------------	------------------------	------------------------

EXPENSES

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

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Thru Septe	2015 Budget	2016 Budget
--	------------------------	------------------------	------------------------	------------------------	----------------------------	------------------------	------------------------

EXPENSES

EX44 Repair/Maintenance							
8162-2000 RM-Building & Grounds	27,901	11,548	13,256	16,625	4,592	15,000	15,000
EX44 Total	27,901	11,548	13,256	16,625	4,592	15,000	15,000
EX50 Utilities							
8200-0010 Light/Power	5,356	6,614	8,972	4,400	2,988	7,000	7,000
8200-0020 Heat (Gas & Oil)	3,438	2,071	2,219	3,544	1,889	4,000	4,000
8200-0030 Water/Sewer VMF	2,877	2,504	1,992	1,944	823	2,200	2,200
8200-2201 Alarm System	1,273	1,225	719	719	719	700	700
EX50 Total	12,944	12,414	13,902	10,607	6,419	13,900	13,900
TOTAL EXPENSES	40,845	23,962	27,158	27,232	11,011	28,900	28,900

Village of Menomonee Falls
100-620 Parks & Forestry Operations
Activity Through September 30, 2015

	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Thru Septe</u>	<u>2015 Budget</u>	<u>2016 Budget</u>
EXPENSES							
EX10 Salaries & Wages							
8000-0000 Salaries	264,267	252,861	294,946	267,202	217,875	277,650	299,100
8001-0000 Overtime	8,759	8,368	15,275	11,586	6,037	32,300	22,750
8001-2000 Vacation Pay	-	-	-	-	1,250	-	-
8004-0000 Temporary Help	37,794	32,250	37,732	24,238	4,891	30,000	30,000
8008-0000 Retirement Leave Pay-Out	-	-	-	30,836	-	24,075	-
EX10 Total	310,820	293,479	347,953	333,862	230,053	364,025	351,850
EX20 Fringe Benefits							
8010-0000 FICA	23,181	21,554	26,027	24,900	17,138	27,850	26,925
8011-0000 Pension-VMF	16,138	15,954	21,415	19,410	15,312	22,700	21,250
8012-0000 Pension-EFF Share	11,819	-	-	-	-	-	-
8013-0000 Health Insurance	87,329	74,222	78,078	69,088	55,389	67,925	71,575
8014-0000 Dental Insurance	4,618	4,262	4,346	3,584	2,738	3,350	3,825
8015-0000 Life Insurance	793	897	1,208	1,175	1,210	1,275	1,325
8016-0000 Worker's Comp Insurance	20,704	21,051	16,016	14,198	11,031	15,850	15,900
EX20 Total	164,582	137,940	147,090	132,355	102,818	138,950	140,800
EX30 Employee Training/Expense							
8070-0000 Training & Education	-	-	-	-	100	250	250
EX30 Total	-	-	-	-	100	250	250
EX40 Materials And Supplies							
8110-0000 Department Supplies	13,827	10,654	5,679	9,530	4,571	10,000	10,000
8110-1501 Custodial Supplies	1,726	1,010	1,852	5,454	3,335	3,500	5,000
8110-6203 Chemicals	2,474	1,409	1,496	1,736	2,448	1,600	1,600
8170-4000 Gas & Diesel Fuel	28,383	22,479	24,814	22,316	11,602	22,000	22,000
8182-1402 Signs	1,490	927	827	863	3,792	2,500	5,000
8182-1620 Misc Park Improvements	94	299	70	1,454	1,429	1,000	1,000
8182-1623 Park Vandalism	1,668	(391)	797	(3,831)	(1,777)	1,000	1,000
EX40 Total	49,662	36,387	35,535	37,522	25,400	41,600	45,600
EX44 Repair/Maintenance							
8162-2000 RM-Building & Grounds	3,415	2,863	2,385	2,202	3,332	3,000	3,000
8162-4000 RM-Vehicles	30,838	22,836	18,722	30,757	14,072	30,000	30,000
8162-4100 RM-Radio Equip.	124	100	-	-	-	-	-
EX44 Total	34,377	25,799	21,107	32,959	17,404	33,000	33,000
EX46 Forestry							
8110-6202 Forestry Supplies	1,766	3,088	925	2,046	519	1,000	1,000
8110-6205 Forestry Chemicals	338	566	378	393	575	500	500
8182-1621 Plants And Shrubs	938	506	369	-	-	500	500
8182-1622 Landscape/Restorations	336	-	-	-	-	-	-
8182-1624 Insect & Disease	250	12	-	307	513	500	500
8182-1625 Trees	696	153	188	626	1,316	500	500
8182-1626 Invasive Species Control	-	-	9,341	17,196	11,676	20,000	25,000
EX46 Total	4,324	4,325	11,201	20,568	14,599	23,000	28,000
EX47 Property & Equipment							
8180-9620 Land Acq - Parks	-	-	-	142,817	-	-	-
EX47 Total	-	-	-	142,817	-	-	-
EX50 Utilities							
8200-0010 Light/Power	37,688	30,727	32,601	37,262	25,155	30,000	32,000
8200-0020 Heat (Gas & Oil)	9,858	5,234	7,054	7,417	3,026	8,000	8,000
8200-0030 Water/Sewer VMF	11,449	13,679	7,241	7,714	5,397	10,000	8,000
8220-2201 Alarm System	419	419	-	-	-	-	-
EX50 Total	59,414	50,059	46,896	52,393	33,578	48,000	48,000
EX60 Contractual Services							
8300-0420 Contract R&M Equipment	3,444	-	-	-	-	-	-

Village of Menomonee Falls
100-620 Parks & Forestry Operations
Activity Through September 30, 2015

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Thru Septe	2015 Budget	2016 Budget
8300-0620 Contract Lawn Care	42,852	44,860	79,177	70,204	75,853	80,000	111,000
8300-0621 Contract Tree Maintenance	-	9,337	30,359	32,021	8,288	25,000	25,000
EX60 Total	46,296	54,197	109,536	102,225	84,141	105,000	136,000
TOTAL EXPENSES	669,475	602,186	719,318	854,701	508,093	753,825	783,500

Village of Menomonee Falls
100-640 Parks Projects
Activity Through September 30, 2015

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Thru Septe	2015 Budget	2016 Budget
EXPENSES							
EX48 Park Projects							
8110-6401 Portable Toilet Rental	2,737	2,731	3,039	3,307	3,937	3,000	3,000
8110-6402 Christmas Decorations	1,426	339	5,159	544	-	800	800
8182-1641 Impr-Ball Diamond	6,203	9,746	9,196	7,034	5,051	7,000	7,000
8182-1642 Impr-Lime Kiln Park	-	12,220	40	-	3,251	500	500
8182-1643 Impr-M.River Pkwy.	5,272	191	-	-	-	500	500
8182-1644 Impr-Riverside Park	-	-	9	-	-	500	500
8182-1645 Impr-Rotary Park	14,124	342	-	500	471	800	800
8182-1646 Impr-Tennis Ct Maint	285	-	2,353	222	1,254	2,000	2,000
8182-1647 Impr-Village Park	695	4,957	609	271	295	1,000	1,000
8182-1649 Impr-Willowood Park	12,074	1,097	327	391	514	1,000	1,000
8182-1651 Impr-Parkland Misc.	-	3,556	-	500	336	1,000	1,000
8182-1652 Impr-Oakwood Park	14,174	702	791	586	1,356	1,000	1,000
8182-1653 Impr-Mill Pond Park	390	1,536	619	1,518	36	500	500
8182-1659 River's Edge Park	-	1,064	184	-	1,200	1,000	1,000
EX48 Total	57,380	38,481	22,326	14,873	17,701	20,600	20,600
TOTAL EXPENSES	57,380	38,481	22,326	14,873	17,701	20,600	20,600

	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Thru Septe</u>	<u>2015 Budget</u>	<u>2016 Budget</u>
EXPENSES							
EX10 Salaries & Wages							
8000-0000 Salaries	25,959	23,608	24,100	25,449	17,284	24,950	24,475
EX10 Total	25,959	23,608	24,100	25,449	17,284	24,950	24,475
EX20 Fringe Benefits							
8010-0000 FICA	1,434	1,365	1,352	1,457	1,275	1,900	1,875
8011-0000 Pension-VMF	1,379	1,407	1,606	1,779	1,175	1,700	1,625
8012-0000 Pension-EEE Share	852	-	-	-	-	-	-
8013-0000 Health Insurance	2,739	2,717	2,694	2,880	2,251	2,875	3,000
8014-0000 Dental Insurance	304	328	348	378	309	400	400
8015-0000 Life Insurance	68	101	135	139	106	125	125
8016-0000 Worker's Comp Insurance	-	-	88	6,810	36	50	45
EX20 Total	6,776	5,918	6,223	13,443	5,152	7,050	7,070
EX40 Materials And Supplies							
8100-0210 Membership/Publications	75	48	33	-	-	200	200
EX40 Total	75	48	33	-	-	200	200
EX49 Comm Development							
8110-7501 Marketing	3,795	1,195	117	100	-	2,000	2,000
8110-7503 CDA Projects	-	-	82	-	-	-	-
8110-7504 Local Tourism	275	205	261	215	172	500	500
8110-7505 Visitor/Tourist Bureau	15,000	15,000	15,000	1,390	18,445	15,000	15,000
8110-7506 Tourism Reimbursement	30,108	-	-	-	-	-	-
8110-7901 Chamber Of Commerce	-	1,255	1,000	-	-	1,500	1,500
EX49 Total	49,178	17,655	16,460	1,705	18,617	19,000	19,000
TOTAL EXPENSES	81,988	47,229	46,816	40,597	41,053	51,200	50,745

	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Thru Septe</u>	<u>2015 Budget</u>	<u>2016 Budget</u>
EXPENSES							
EX10 Salaries & Wages							
8000-0000 Salaries	478,606	454,435	367,111	408,926	288,408	403,575	453,675
8001-0000 Overtime	5,222	7,543	6,760	7,349	7,917	6,250	6,850
8004-0000 Temporary Help	9,391	12,781	7,133	8,105	8,244	13,000	13,000
EX10 Total	493,219	474,759	381,004	424,380	304,569	422,825	473,525
EX20 Fringe Benefits							
8010-0000 FICA	37,769	36,037	28,712	31,199	22,479	32,350	36,225
8011-0000 Pension-VMF	25,790	27,794	25,128	28,882	20,147	27,875	30,400
8012-0000 Pension-EEE Share	18,741	-	-	-	-	-	-
8013-0000 Health Insurance	98,349	104,012	73,646	95,367	65,661	81,500	94,375
8013-0010 Health/Dental Payout	18,078	-	-	-	-	-	-
8014-0000 Dental Insurance	5,643	6,361	4,735	5,632	3,554	4,750	5,050
8015-0000 Life Insurance	673	691	500	491	380	500	800
8016-0000 Worker's Comp Insurance	1,463	1,371	1,292	472	12,002	17,250	20,225
8030-0210 Wage/Bene MF Transfers	(45)	-	-	(790)	-	-	-
8030-0605 Wage/Bene Muni Fac Trans	-	-	(28,813)	(14,763)	-	(1,000)	(1,000)
8030-0610 Wage/Bene CP Transfers	(373,052)	(305,004)	(278,453)	(361,590)	-	(265,000)	(290,000)
8030-0615 Wage/Bene TID 4 Transfers	(874)	-	(406)	-	-	-	-
8030-0616 Wage/Bene TID 5 Transfers	(711)	(36,982)	(17,227)	(72,635)	-	-	-
8030-0618 Wage/Bene TID 6 Transfers	(3,529)	-	-	-	-	-	-
8030-0620 Wage/Bene TID 8 Transfers	(12,767)	(646)	(7,582)	(37,576)	-	(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)	-	-	-	-	-	-
8030-0631 Wage/Bene TID 11 Transfe	(136)	-	-	-	-	-	-
8030-0720 Wage/Bene WU Transfers	(87,104)	(137,161)	(89,395)	(52,168)	-	(24,000)	(24,000)
8030-0730 Wage/Bene SU Transfers	(45,054)	(22,370)	(17,686)	(13,873)	-	(24,000)	(24,000)
8030-0740 Wage/Bene Storm Water Ut	(66,798)	(72,473)	(80,642)	(74,739)	-	(44,000)	(94,000)
EX20 Total	(392,900)	(398,624)	(387,431)	(466,091)	124,223	(196,775)	(248,925)
EX30 Employee Training/Expense							
8070-0000 Training & Education	3,445	2,817	3,699	3,780	475	5,000	5,000
8070-0001 Training-Data Base GIS	323	140	80	-	-	1,000	1,000
8070-0008 Training-Computer	-	-	-	-	-	354	354
8080-0000 Travel Expenses	-	26	-	-	-	-	-
EX30 Total	3,768	2,983	3,779	3,780	475	6,354	6,354
EX40 Materials And Supplies							
8100-0000 Office Supplies	628	378	521	249	165	2,300	1,500
8100-0210 Membership/Publications	215	215	309	225	225	900	300
8110-0000 Department Supplies	506	1,099	863	-	581	1,000	1,000
8170-4000 Gas & Diesel Fuel	3,387	4,043	3,749	3,558	2,585	5,000	5,000
EX40 Total	4,736	5,735	5,442	4,032	3,556	9,200	7,800
EX44 Repair/Maintenance							
8162-4000 RM-Vehicles	2,106	4,946	2,904	2,256	2,822	3,000	3,000
8162-4100 RM-Radio Equip.	150	-	-	-	-	500	500
8162-6000 RM-Off.Equip	-	-	-	-	-	2,000	2,000
EX44 Total	2,256	4,946	2,904	2,256	2,822	5,500	5,500
EX47 Property & Equipment							
8190-9000 Rev Capital Fund Payment	3,570	3,571	3,570	3,572	-	1,472	-
EX47 Total	3,570	3,571	3,570	3,572	-	1,472	-
EX60 Contractual Services							
8300-0000 Contracts	28,912	6,500	4,342	-	21,914	20,000	10,000
8300-0001 Contract GIS Update	187	-	-	-	-	-	-
8300-1904 Temp Employee Services	-	-	12,883	630	-	-	-
EX60 Total	29,099	6,500	17,225	630	21,914	20,000	10,000
TOTAL EXPENSES	143,748	99,870	26,493	(27,441)	457,559	268,576	254,254

Village of Menomonee Falls
100-760 Engineering
Activity Through September 30, 2015

2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Thru Septe	2015 Budget	2016 Budget

Village of Menomonee Falls
100-770 Zoning/Inspections
Activity Through September 30, 2015

	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Thru Septe</u>	<u>2015 Budget</u>	<u>2016 Budget</u>
EXPENSES							
EX10 Salaries & Wages							
8000-0000 Salaries	135,779	141,126	145,605	161,304	123,491	171,950	175,575
8001-0000 Overtime	275	-	-	307	-	450	450
8002-0000 Part Time Wages	-	-	-	6,652	7,779	11,500	11,725
8004-0000 Temporary Help	3,880	4,355	4,387	-	-	-	-
EX10 Total	139,934	145,481	149,992	168,263	131,270	183,900	187,750
EX20 Fringe Benefits							
8010-0000 FICA	10,408	10,665	11,072	12,484	9,744	14,075	14,350
8011-0000 Pension-VMF	7,331	8,292	9,595	11,271	8,397	11,725	11,625
8012-0000 Pension-EEE Share	5,379	-	12	-	-	-	-
8013-0000 Health Insurance	40,401	40,132	43,448	47,187	35,980	54,775	46,500
8014-0000 Dental Insurance	2,198	2,201	2,201	2,342	1,782	2,725	2,500
8015-0000 Life Insurance	667	659	701	926	731	1,075	1,025
8016-0000 Worker's Comp Insurance	441	409	429	(629)	3,168	4,550	4,825
EX20 Total	66,825	62,358	67,458	73,581	59,802	88,925	80,825
EX30 Employee Training/Expense							
8070-0000 Training & Education	-	830	365	784	314	2,000	2,000
8080-0000 Travel Expenses	-	-	25	-	-	-	-
EX30 Total	-	830	390	784	314	2,000	2,000
EX40 Materials And Supplies							
8100-0000 Office Supplies	-	2,703	2,035	724	323	1,000	1,000
8100-0050 Records Management	-	19	-	-	-	-	-
8100-0210 Membership/Publications	488	92	78	75	-	200	200
8100-0220 Notices & Publications	719	540	1,094	1,048	300	800	500
8110-0000 Department Supplies	-	555	667	1,413	1,808	1,000	1,500
8110-7701 Building Seals	1,520	-	-	-	1,979	2,000	2,000
8110-7702 House Numbers	679	-	472	1,472	-	1,500	1,500
8170-4000 Gas & Diesel Fuel	176	400	272	312	589	500	300
EX40 Total	3,582	4,309	4,618	5,044	4,999	7,000	7,000
EX44 Repair/Maintenance							
8160-6000 MCont-Off.Equip.	-	-	-	-	-	200	200
8162-4000 RM-Vehicles	3	999	78	125	14	500	500
EX44 Total	3	999	78	125	14	700	700
EX60 Contractual Services							
8300-2401 Building Inspector	157,987	184,513	189,789	209,360	197,049	209,100	278,063
8300-2402 Weights/Measures Contract	8,000	8,800	8,800	8,800	8,800	9,680	9,680
EX60 Total	165,987	193,313	198,589	218,160	205,849	218,780	287,743
TOTAL EXPENSES	376,331	407,290	421,125	465,957	402,248	501,305	566,018

	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Thru Septe</u>	<u>2015 Budget</u>	<u>2016 Budget</u>
EXPENSES							
EX10 Salaries & Wages							
8000-0000 Salaries	177,348	180,181	185,347	191,398	139,960	200,375	223,900
8001-0000 Overtime	41	-	-	-	-	-	-
8008-0000 Retirement Leave Pay-Out	-	-	1,758	-	-	-	-
EX10 Total	177,389	180,181	187,105	191,398	139,960	200,375	223,900
EX20 Fringe Benefits							
8010-0000 FICA	12,915	13,502	13,784	14,041	10,369	15,325	17,125
8011-0000 Pension-VMF	9,384	10,832	11,277	12,835	9,517	13,625	14,775
8012-0000 Pension-EEE Share	6,738	-	-	-	-	-	-
8013-0000 Health Insurance	55,109	54,674	35,208	39,783	27,064	70,975	52,075
8013-0020 Health Ins Retiree	15,697	-	-	-	-	-	-
8014-0000 Dental Insurance	3,040	3,040	2,134	2,217	1,308	3,575	2,800
8014-0010 Dental Ins Retiree	1,067	-	-	-	-	-	-
8015-0000 Life Insurance	426	457	277	145	118	400	275
8016-0000 Worker's Comp Insurance	499	469	601	(532)	2,828	4,075	5,075
8030-0619 Wage/Bene TID 7 Transfers	(171)	-	-	-	-	-	-
EX20 Total	104,704	82,974	63,281	68,489	51,204	107,975	92,125
EX30 Employee Training/Expense							
8070-0000 Training & Education	433	1,508	4,254	-	2,280	3,753	4,000
8080-0000 Travel Expenses	79	75	2,402	-	730	300	400
EX30 Total	512	1,583	6,656	-	3,010	4,053	4,400
EX40 Materials And Supplies							
8100-0000 Office Supplies	1,394	1,093	668	820	425	1,362	1,350
8100-0050 Records Management	9	516	48	110	87	2,000	2,000
8100-0210 Membership/Publications	1,768	1,198	1,326	555	195	1,500	1,000
8100-0220 Notices & Publications	2,543	1,055	1,924	2,454	233	3,500	3,500
8100-0225 Recording Fees	973	300	390	270	-	1,000	1,000
8110-0000 Department Supplies	32	309	26	-	19	53	50
EX40 Total	6,719	4,471	4,382	4,209	959	9,415	8,900
EX60 Contractual Services							
8300-7901 Planning Consultant Fee	-	-	-	25,957	-	-	-
EX60 Total	-	-	-	25,957	-	-	-
TOTAL EXPENSES	289,324	269,209	261,424	290,053	195,133	321,818	329,325

2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Thru Septe	2015 Budget	2016 Budget
------------------------	------------------------	------------------------	------------------------	----------------------------	------------------------	------------------------

EXPENSES

EX92 Bond Issue Expenditures						
8800-0000 Bond Expenses	<u>-</u>	<u>-</u>	<u>1,240</u>	<u>1,248</u>	<u>-</u>	<u>-</u>
EX92 Total	<u>-</u>	<u>-</u>	<u>1,240</u>	<u>1,248</u>	<u>-</u>	<u>-</u>
EX98 Transfers Out						
8901-0500 Tfr to Debt Service	<u>2,316,308</u>	<u>2,394,007</u>	<u>2,336,230</u>	<u>2,341,779</u>	<u>-</u>	<u>-</u>
EX98 Total	<u>2,316,308</u>	<u>2,394,007</u>	<u>2,336,230</u>	<u>2,341,779</u>	<u>-</u>	<u>-</u>
TOTAL EXPENSES	<u>2,316,308</u>	<u>2,394,007</u>	<u>2,337,470</u>	<u>2,343,027</u>	<u>-</u>	<u>-</u>

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Thru Septe	2015 Budget	2016 Budget
--	------------------------	------------------------	------------------------	------------------------	----------------------------	------------------------	------------------------

EXPENSES

EX70 Other Operating							
8978-0000 Loss on Land Resale	<u>-</u>	<u>-</u>	<u>-</u>	<u>105,111</u>	<u>-</u>	<u>-</u>	<u>-</u>
EX70 Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>105,111</u>	<u>-</u>	<u>-</u>	<u>-</u>
EX98 Transfers Out							
8901-0215 Tfr to Solid Waste Collectio	216,441	354,564	456,471	495,946	<u>-</u>	<u>603,100</u>	<u>598,500</u>
8901-0400 Tfr to Special Assessment	<u>-</u>	<u>-</u>	<u>1,212,005</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
8901-0605 Tfr to Revolving Capital Fu	<u>-</u>	<u>500,000</u>	<u>-</u>	<u>913,175</u>	<u>-</u>	<u>-</u>	<u>-</u>
8901-0610 Tfr to Capital Projects	95,000	1,095,000	95,000	95,000	<u>-</u>	<u>95,000</u>	<u>95,000</u>
8901-0700 Transfer to Risk Manageme	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EX98 Total	<u>361,441</u>	<u>1,949,564</u>	<u>1,763,476</u>	<u>1,504,121</u>	<u>-</u>	<u>698,100</u>	<u>693,500</u>
TOTAL EXPENSES	<u>361,441</u>	<u>1,949,564</u>	<u>1,763,476</u>	<u>1,609,232</u>	<u>-</u>	<u>698,100</u>	<u>693,500</u>

Village of Menomonee Falls
215-000 Revenues
Activity Through September 30, 2015

	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Thru Septe</u>	<u>2015 Budget</u>	<u>2016 Budget</u>
REVENUES							
RE40 Intergovernmental							
7145-0000 Recycling Grants	70,536	80,065	80,052	79,919	79,945	80,000	60,000
RE40 Total	70,536	80,065	80,052	79,919	79,945	80,000	60,000
RE70 Public Charge For Service							
7721-0000 Recycling Prog.Revenue							
7723-0050 Garbage Collection Fee	1,190,633	1,226,419	1,230,545	1,234,840	1,237,505	1,235,400	1,242,000
7727-0000 Recycling Carts	2,750	2,900	2,450	3,600	1,600	2,000	2,000
RE70 Total	1,193,383	1,229,319	1,232,995	1,238,509	1,239,105	1,237,400	1,244,000
RE80 Interest Income							
7600-0000 Interest Earnings					456		
RE80 Total					456		
RE85 Miscellaneous							
7728-0000 Recycling Rebate	161,973	64,780	20,324	25,610	6,974	12,000	
RE85 Total	161,973	64,780	20,324	25,610	6,974	12,000	
RE92 Transfers In							
7801-0100 Tfr from GF	216,441	354,564	456,471	495,946	-	603,100	598,500
7801-0605 Tfr from Muni Fac	18,660	8,394	2,524				
RE92 Total	235,101	362,958	458,995	495,946	-	603,100	598,500
TOTAL REVENUES	1,660,993	1,737,122	1,792,366	1,840,440	1,326,024	1,932,500	1,902,500

	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Thru Septe</u>	<u>2015 Budget</u>	<u>2016 Budget</u>
--	------------------------	------------------------	------------------------	------------------------	----------------------------	------------------------	------------------------

EXPENSES

EX51 DPW Activities							
8110-4100 Abandoned Haz.Mat.Dispos	1,473	-	221	181	1,100	2,500	2,000
EX51 Total	1,473	-	221	181	1,100	2,500	2,000
EX60 Contractual Services							
8300-3401 Garbage Collection	1,126,052	1,174,416	1,212,713	1,247,769	806,639	1,283,000	1,265,000
8300-3402 State Recycling Fee	113,525	113,949	114,447	114,887	76,824	122,500	118,000
8300-3403 Taxes - Dumping	5,354	5,618	9,247	8,892	11,343	7,000	7,000
EX60 Total	1,244,931	1,293,983	1,336,407	1,371,548	894,806	1,412,500	1,390,000
EX70 Other Operating							
8300-3405 Erroneous Garbage Fees	-	470	526	-	-	-	-
EX70 Total	-	470	526	-	-	-	-
TOTAL EXPENSES	<u>1,246,404</u>	<u>1,294,453</u>	<u>1,337,154</u>	<u>1,371,729</u>	<u>895,906</u>	<u>1,415,000</u>	<u>1,392,000</u>

Village of Menomonee Falls
215-350 Recycling Expenses
Activity Through September 30, 2015

	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Thru Septe</u>	<u>2015 Budget</u>	<u>2016 Budget</u>
EXPENSES							
EX20 Fringe Benefits							
8030-0000 Wage/Benefit Transfers	5,895	6,773	5,850	1,537	3,748	7,000	5,000
EX20 Total	5,895	6,773	5,850	1,537	3,748	7,000	5,000
EX40 Materials And Supplies							
8100-0000 Office Supplies			10				
8100-0010 Postage	2,491	2,664	2,983	2,981	3,028	3,000	3,200
8100-0025 Printing	-	-	-	-	-	-	2,800
EX40 Total	2,491	2,664	2,993	2,981	3,028	3,000	6,000
EX51 DPW Activities							
8110-3501 Recycling Oper. Supplies	219	197	-	-	-	200	200
8110-4012 Spring Brush Pick-up	4,043	8,523	6,844	9,144	8,550	10,000	10,000
8110-4101 Household Hazardous Mate	7,113	7,357	7,515	8,169	77	7,000	7,000
EX51 Total	11,375	16,077	14,359	17,313	8,627	17,200	17,200
EX60 Contractual Services							
8300-1901 Audit/Acctg. Serv.	306	300	300	300	300	300	300
8300-3500 Curbside Recycling	403,805	416,856	431,710	446,581	307,297	490,000	482,000
EX60 Total	404,111	417,156	432,010	446,881	307,597	490,300	482,300
TOTAL EXPENSES	423,872	442,670	455,212	468,712	323,000	517,500	510,500

Village of Menomonee Falls
220-000 Revenues
Activity Through September 30, 2015

	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Thru Septe</u>	<u>2015 Budget</u>	<u>2016 Budget</u>
REVENUES							
RE10 Property Taxes							
7000-0000 RE/PP Taxes	<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>	<u>1,420,173</u>
RE10 Total	<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>	<u>1,420,173</u>
RE40 Intergovernmental							
5005-0000 Grants	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>400</u>	<u>1,512</u>	<u>2,000</u>
RE40 Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>400</u>	<u>1,512</u>	<u>2,000</u>
RE60 Fines And Penalties							
7340-0000 Collections Fee	<u>-</u>	<u>-</u>	<u>-</u>	<u>420</u>	<u>1,440</u>	<u>4,650</u>	<u>2,320</u>
RE60 Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>420</u>	<u>1,440</u>	<u>4,650</u>	<u>2,320</u>
RE70 Public Charge For Service							
7450-0000 Lib.Fines&Receipts	<u>20,639</u>	<u>18,870</u>	<u>20,574</u>	<u>20,307</u>	<u>14,263</u>	<u>22,000</u>	<u>19,000</u>
7451-0000 Copy Mach Rev. Library	<u>2,641</u>	<u>2,072</u>	<u>3,039</u>	<u>4,852</u>	<u>4,461</u>	<u>8,000</u>	<u>5,750</u>
7452-0000 Co Libr Supplement	<u>8,288</u>	<u>7,874</u>	<u>7,480</u>	<u>8,515</u>	<u>12,693</u>	<u>25,385</u>	<u>26,636</u>
7454-0000 Printer revenue	<u>4,501</u>	<u>4,617</u>	<u>4,195</u>	<u>959</u>	<u>-</u>	<u>-</u>	<u>-</u>
7455-0000 NonResident Cards	<u>750</u>	<u>975</u>	<u>450</u>	<u>750</u>	<u>600</u>	<u>600</u>	<u>750</u>
7456-0000 Vending Machine Reimb.	<u>486</u>	<u>387</u>	<u>359</u>	<u>379</u>	<u>292</u>	<u>350</u>	<u>400</u>
7457-0000 Used Books - Adults	<u>4,566</u>	<u>3,207</u>	<u>4,063</u>	<u>4,497</u>	<u>3,970</u>	<u>4,500</u>	<u>5,000</u>
RE70 Total	<u>41,871</u>	<u>38,002</u>	<u>40,160</u>	<u>40,259</u>	<u>36,279</u>	<u>60,835</u>	<u>57,536</u>
RE80 Interest Income							
7600-0000 Interest Earnings	<u>1,355</u>	<u>1,868</u>	<u>1,399</u>	<u>1,196</u>	<u>-</u>	<u>1,400</u>	<u>1,400</u>
RE80 Total	<u>1,355</u>	<u>1,868</u>	<u>1,399</u>	<u>1,196</u>	<u>-</u>	<u>1,400</u>	<u>1,400</u>
RE85 Miscellaneous							
7459-0000 Cross County Border Reimb	<u>27,100</u>	<u>30,937</u>	<u>29,129</u>	<u>32,689</u>	<u>31,569</u>	<u>32,700</u>	<u>31,328</u>
7463-0000 Amazon Referral Funds	<u>344</u>	<u>385</u>	<u>259</u>	<u>129</u>	<u>-</u>	<u>300</u>	<u>-</u>
7700-0000 Misc Revenue	<u>-</u>	<u>-</u>	<u>15</u>	<u>55</u>	<u>569</u>	<u>-</u>	<u>-</u>
7705-0000 Misc Donations	<u>147</u>	<u>122</u>	<u>306</u>	<u>160</u>	<u>598</u>	<u>200</u>	<u>800</u>
RE85 Total	<u>27,591</u>	<u>31,444</u>	<u>29,709</u>	<u>33,033</u>	<u>32,736</u>	<u>33,200</u>	<u>32,128</u>
TOTAL REVENUES	<u>1,565,467</u>	<u>1,510,849</u>	<u>1,493,384</u>	<u>1,495,081</u>	<u>1,491,028</u>	<u>1,521,770</u>	<u>1,515,557</u>

Village of Menomonee Falls
220-500 Library Operation
Activity Through September 30, 2015

	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Thru Septe</u>	<u>2015 Budget</u>	<u>2016 Budget</u>
--	------------------------	------------------------	------------------------	------------------------	----------------------------	------------------------	------------------------

EXPENSES

EX10 Salaries & Wages							
8000-0000 Salaries	611,737	562,111	557,193	561,720	424,422	578,375	622,750
8001-0000 Overtime	485	286	82	155	18	500	525
8002-0000 Part Time Wages	197,999	197,965	233,149	222,969	164,666	245,600	211,550
8004-0000 Temporary Help	573	-	-	-	-	500	500
8008-0000 Retirement Leave Pay-Out	-	46,624	-	32,552	-	-	79,000
8009-0100 Allocated Admin Salaries	15,273	9,608	13,132	12,056	-	14,925	15,650
EX10 Total	826,067	816,594	803,556	829,452	589,106	839,900	929,975
EX20 Fringe Benefits							
8010-0000 FICA	61,167	61,526	59,273	62,009	43,650	64,250	71,150
8011-0000 Pension-VMF	37,343	39,621	41,647	44,721	32,801	46,225	52,100
8012-0000 Pension-EEE Share	27,255	-	-	-	-	-	-
8013-0000 Health Insurance	180,921	165,377	155,583	158,636	120,766	161,500	164,200
8014-0000 Dental Insurance	10,462	9,358	9,700	9,278	6,788	9,075	9,900
8015-0000 Life Insurance	2,984	2,879	2,629	2,538	2,038	3,100	2,950
8016-0000 Worker's Comp Insurance	2,241	2,021	2,409	1,925	1,167	1,675	1,775
8018-0000 Unemployment Compensat	-	-	-	-	270	-	-
EX20 Total	322,373	280,782	271,241	279,107	207,480	285,825	302,075
EX27 Adult							
8140-1001 Adult Cataloged Books	60,203	59,202	53,849	51,005	35,802	63,000	63,000
8140-1002 A-Paperback Books	4,764	4,861	2,596	1,991	1,771	4,000	4,000
8140-1003 A-Serials Reference	22,286	17,979	21,594	17,001	11,923	17,500	17,500
8140-1004 A-Periodicals	11,114	10,769	9,704	10,467	7,927	10,500	10,500
8140-1005 A-Serials Circulating	5,577	5,360	4,321	4,156	3,146	5,000	5,000
8140-1006 A-Video	-	-	-	142	-	-	-
8140-1007 A-Compact Discs	1,545	1,690	1,582	1,963	1,592	1,600	1,900
8140-1008 A-Other Print Mtls	27	-	-	-	-	300	300
8140-1009 A-CD ROM Circulating	42	-	-	268	-	200	-
8140-1010 A-Govt Printing Off	-	-	227	35	-	-	200
8140-1011 A-Microfilms	630	171	-	228	-	250	250
8140-1012 A-Replacements	(263)	(782)	(1,057)	(1,748)	(1,350)	-	-
8140-1014 A-Cassettes	6,236	6,550	7,998	6,394	6,392	7,150	8,000
8140-1015 A-Database Products	5,623	9,126	9,500	9,540	9,405	10,000	7,300
8140-1016 A-Large Type	8,796	6,191	7,585	6,875	6,750	8,000	8,000
8140-1017 A-Reference Books	8,103	4,977	3,689	1,229	67	3,000	3,000
8140-1018 A-DVD	7,330	6,283	7,258	8,950	5,098	9,500	9,500
8140-1019 A-CD Books	9,059	6,575	8,850	9,529	4,674	10,000	10,000
8140-1020 A-E Books	-	-	5,610	5,610	7,448	7,450	9,000
EX27 Total	151,072	138,952	143,306	133,635	100,645	157,450	157,450
EX28 Young Adult							
8142-2001 YA-Cataloged Bks	3,241	3,201	3,343	3,774	2,828	3,600	4,000
8142-2002 YA-Paperback Bks	1,392	1,336	1,280	1,068	981	1,200	1,000
8142-2003 YA-Serials	424	633	295	457	303	600	600
8142-2004 YA-Periodicals	188	209	171	67	35	300	300
8142-2008 YA-Oth Print Mtl	203	165	120	97	73	150	150
8142-2014 YA-Playaways	-	-	2,687	2,121	1,587	2,700	2,700
8142-2015 YA-Data Base	172	172	172	172	-	200	200
8142-2019 YA-CD Books	976	558	-	-	-	-	-
EX28 Total	6,596	6,274	8,068	7,756	5,807	8,750	8,950
EX29 Children							
8144-3001 C-Cataloged Books	26,239	23,110	21,656	19,982	14,403	22,000	21,300
8144-3002 C-Paperback Books	3,222	3,417	3,850	2,811	2,045	3,300	3,300
8144-3003 C-Serials	202	61	74	42	-	100	100
8144-3004 C-Periodicals	701	722	711	772	443	900	900
8144-3005 C-Sound Recording	-	-	-	-	40	-	-
8144-3007 C-Cd's	551	595	316	245	116	400	400
8144-3009 C-Non-Print Matl	-	220	655	63	331	600	600
8144-3010 C-Serials Circulating	467	736	938	2,737	216	2,000	2,000
8144-3012 C-Replacements	(1,464)	(1,506)	(902)	(2,011)	(2,225)	-	-
8144-3014 C-Cassettes	-	-	42	-	4,526	5,000	5,000

Village of Menomonee Falls
220-500 Library Operation
Activity Through September 30, 2015

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Thru Septe	2015 Budget	2016 Budget
8144-3016 C-CD ROM	380	54	139	72	-	400	100
8144-3017 C-Reference Books	-	154	46	-	-	200	200
8144-3018 C-DVD	4,588	2,858	2,708	2,865	1,843	2,400	3,400
8144-3019 C-CD Books	1,882	926	912	1,294	904	1,500	1,500
8144-3020 C-Picture Books & CDS	584	246	108	214	443	500	500
EX29 Total	37,352	31,593	31,253	29,086	23,085	39,300	39,300
EX30 Employee Training/Expense							
8070-0000 Training & Education	1,683	2,080	1,820	2,210	555	3,000	3,000
8075-0000 Recruitment & Personnel	324	430	314	100	60	600	800
8080-0000 Travel Expenses	1,076	544	723	987	1,034	1,200	1,700
EX30 Total	3,083	3,054	2,857	3,297	1,649	4,800	5,500
EX40 Materials And Supplies							
8100-0000 Office Supplies	1,692	1,682	2,063	1,984	1,656	2,500	2,500
8100-0010 Postage	4,443	3,962	2,447	2,108	1,220	3,200	2,200
8100-0020 Paper/Printing Supplies	-	-	70	308	231	500	3,000
8100-0050 Records Management	-	-	-	-	-	100	-
8100-0100 Processing Materials	7,666	4,929	11,823	10,023	11,535	13,000	14,000
8100-0200 Dues & Subscriptions	1,800	1,532	1,565	1,580	-	2,200	2,000
8110-5001 Circ Supplies-Libr	1,389	3,395	778	863	863	4,500	4,500
8110-5002 Public Information	1,759	1,647	1,036	956	1,381	1,400	1,500
8130-0000 Computer Supplies	7,452	6,077	3,382	1,298	110	3,000	3,000
8130-1000 Programming	4,113	3,803	3,204	5,032	5,154	6,283	6,500
EX40 Total	30,314	27,027	26,368	24,152	22,150	36,683	39,200
EX44 Repair/Maintenance							
8162-6000 RM-Off.Equip	10,037	5,658	5,737	10,068	3,960	11,000	10,000
8162-8000 RM-Computer Hardware	5,115	2,702	2,718	418	1,361	3,500	3,500
EX44 Total	15,152	8,360	8,455	10,486	5,321	14,500	13,500
EX45 Lease/Rent Expense							
8152-6100 Rent-Copier	7,844	7,611	8,481	9,461	4,762	9,000	9,000
EX45 Total	7,844	7,611	8,481	9,461	4,762	9,000	9,000
EX47 Property & Equipment							
8188-0000 CapOut-Equipment	1,865	1,532	39,382	-	7,254	14,000	-
8188-0001 Donation Expended	(115)	(355)	-	-	-	-	-
8188-0005 Grant Expended	-	-	-	-	-	1,512	2,000
8190-6000 Office Furnishings	3,230	-	2,610	25,098	(1,641)	4,500	4,500
8190-8000 Computer Hardware	19,951	20,688	22,918	37,105	156	27,000	6,500
8190-8100 Computer Software	3,220	14,619	518	125	4,643	5,500	2,900
EX47 Total	28,151	36,484	65,428	62,328	10,412	52,512	15,900
EX50 Utilities							
8210-0000 Telephone Service	4,240	4,255	3,990	3,722	2,508	4,500	3,900
8212-0003 Cellular Telephone Service	95	64	19	6	5	10	10
8212-0004 Internet Service	1,560	2,460	3,360	4,860	360	3,400	3,400
EX50 Total	5,895	6,779	7,369	8,588	2,873	7,910	7,310
EX60 Contractual Services							
8300-1901 Audit/Acctg. Serv.	618	400	400	400	400	400	400
8300-1905 Acq. Title Search	2,250	2,250	2,260	2,294	2,267	2,350	2,400
8300-5000 OCLC Utility	15,000	10,751	-	-	-	-	-
8300-5002 Book News	550	550	550	168	336	350	350
8300-5005 System Maintenance	24,556	38,083	59,031	36,744	33,604	34,000	29,300
8300-5010 Movie licensing	922	755	781	766	804	850	900
8301-0000 Maintenance and Support	-	-	854	1,569	2,684	7,740	1,500
8310-0050 Collection Agency Fees	-	-	-	752	1,584	4,650	2,320
EX60 Total	43,896	52,789	63,876	42,693	41,679	50,340	37,170
EX75 Insurances							
8610-0000 Liability Insurance	2,500	2,500	2,500	7,650	-	7,550	8,150
8610-0030 Boiler & Machinery	-	-	-	475	-	350	350
8610-0050 Property Damage Insurance	6,500	6,500	8,125	5,500	-	6,900	10,500
EX75 Total	9,000	9,000	10,625	13,625	-	14,800	19,000

Village of Menomonee Falls
220-500 Library Operation
Activity Through September 30, 2015

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Thru Septe	2015 Budget	2016 Budget
TOTAL EXPENSES	<u>1,486,795</u>	<u>1,425,299</u>	<u>1,450,883</u>	<u>1,453,666</u>	<u>1,014,969</u>	<u>1,521,770</u>	<u>1,584,330</u>

Village of Menomonee Falls
221-000 Revenues
Activity Through September 30, 2015

	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Thru Septe</u>	<u>2015 Budget</u>	<u>2016 Budget</u>
--	------------------------	------------------------	------------------------	------------------------	----------------------------	------------------------	------------------------

REVENUES

RE10 Property Taxes							
7000-0000 RE/PP Taxes	317,780	303,300	314,420	327,345	314,665	314,665	284,050
RE10 Total	317,780	303,300	314,420	327,345	314,665	314,665	284,050
RE80 Interest Income							
7600-0000 Interest Earnings	455	599	428	395	-	500	500
RE80 Total	455	599	428	395	-	500	500
TOTAL REVENUES	<u>318,235</u>	<u>303,899</u>	<u>314,848</u>	<u>327,740</u>	<u>314,665</u>	<u>315,165</u>	<u>284,550</u>

	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Thru Septe</u>	<u>2015 Budget</u>	<u>2016 Budget</u>
EXPENSES							
EX10 Salaries & Wages							
8000-0000 Salaries	65,508	50,620	38,980	35,509	7,430	27,575	24,175
8001-0000 Overtime	637	288	-	-	-	175	-
8002-0000 Part Time Wages	17,751	20,576	22,609	15,508	5,550	7,625	-
8004-0000 Temporary Help	803	1,685	-	-	-	-	-
8008-0000 Retirement Leave Pay-Out	-	-	-	13,601	-	2,525	2,700
EX10 Total	84,699	73,169	61,589	64,618	12,980	37,900	26,875
EX20 Fringe Benefits							
8010-0000 FICA	6,357	5,440	4,573	4,787	954	2,900	2,050
8011-0000 Pension-VMF	4,533	3,892	4,101	3,570	885	2,575	1,775
8012-0000 Pension-EFF Share	3,312	-	-	-	-	-	-
8013-0000 Health Insurance	14,678	12,039	10,457	11,447	3,443	16,350	8,475
8014-0000 Dental Insurance	773	657	587	601	173	550	450
8015-0000 Life Insurance	445	387	374	264	59	90	75
8016-0000 Worker's Comp Insurance	3,949	4,751	3,143	3,584	1,184	1,700	1,250
EX20 Total	34,047	27,166	23,235	24,253	6,698	24,165	14,075
EX40 Materials And Supplies							
8100-0020 Paper/Printing Supplies	-	65	108	-	1,252	2,000	1,500
8110-0000 Department Supplies	-	-	-	203	-	500	500
8110-0100 Small Equip./Tools	50	-	19	-	-	-	-
8110-1501 Custodial Supplies	4,528	3,251	4,254	4,220	2,754	3,500	4,500
EX40 Total	4,578	3,316	4,381	4,423	4,006	6,000	6,500
EX44 Repair/Maintenance							
8162-2000 RM-Building & Grounds	15,271	20,879	25,472	16,554	19,585	20,000	23,000
EX44 Total	15,271	20,879	25,472	16,554	19,585	20,000	23,000
EX50 Utilities							
8200-0010 Light/Power	96,096	100,042	97,640	89,527	74,334	95,000	95,000
8200-0020 Heat (Gas & Oil)	27,467	23,552	27,206	35,855	16,033	34,000	34,000
8200-0030 Water/Sewer VMF	5,566	6,831	5,206	4,087	2,435	7,000	6,000
EX50 Total	129,129	130,425	130,052	129,469	92,802	136,000	135,000
EX60 Contractual Services							
8300-0000 Contracts	4,313	16,381	25,551	9,534	35,125	30,100	21,600
8300-1501 Mechanicals Contract	6,209	11,054	11,591	10,677	4,234	10,600	10,600
8300-1502 Custodial Contract	-	2,184	6,253	29,242	24,486	50,000	46,500
8300-1901 Audit/Acctg. Serv.	599	400	400	400	400	400	400
EX60 Total	11,121	30,019	43,795	49,853	64,245	91,100	79,100
TOTAL EXPENSES	278,845	284,974	288,524	289,170	200,316	315,165	284,550

Village of Menomonee Falls
500-000 Revenues
Activity Through September 30, 2015

	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Thru Septe</u>	<u>2015 Budget</u>	<u>2016 Budget</u>
REVENUES							
RE10 Property Taxes							
7000-0000 RE/PP Taxes	—	—	—	—	2,374,220	2,374,220	2,356,722
RE10 Total	—	—	—	—	2,374,220	2,374,220	2,356,722
RE80 Interest Income							
7600-0000 Interest Earnings	—	—	—	54	—	1,000	100
RE80 Total	—	—	—	54	—	1,000	100
RE85 Miscellaneous							
5100-0000 Proceeds-Bond Issue	—	16,200,000	6,780,000	12,275,000	9,975,000	10,025,000	13,955,000
RE85 Total	—	16,200,000	6,780,000	12,275,000	9,975,000	10,025,000	13,955,000
RE92 Transfers In							
7801-0100 Tfr from GF	2,316,308	2,394,007	2,336,230	2,341,779	27,953	—	27,953
7801-0400 Tfr from SA	608,400	545,043	443,563	285,088	193,254	202,927	167,490
7801-0605 Tfr from Muni Fac	2,090,153	2,139,262	2,027,293	1,845,000	2,086,667	2,078,146	2,080,000
7801-0610 Tfr from CP	—	174	—	—	—	—	—
7801-0612 Tfr from TIF#2	573,000	586,844	600,156	587,938	—	—	—
7801-0615 Tfr from TIF#4	621,201	—	—	—	—	—	—
7801-0616 Tfr from TIF#5	1,171,263	1,211,786	1,080,091	1,072,047	1,145,781	1,156,375	1,211,563
7801-0618 Transfer from TID 6	931,391	775,286	787,178	9,803,685	207,042	186,872	397,213
7801-0620 Tfr from TID 8	1,119,875	1,807,124	1,888,829	1,904,875	456,328	1,922,844	2,746,918
7801-0621 Tfr from TID #9	—	33	4,256	6,813	3,406	6,813	6,813
7801-0630 Tfr from TID #10	450	64,135	105,500	382,978	352,804	382,750	290,346
7801-0631 Tfr from TID #11	60	8,057	10,500	10,529	10,500	10,500	10,500
7801-0632 Tfr from TID #12	—	—	—	—	12,080	—	28,800
RE92 Total	9,432,101	9,531,751	9,283,596	18,240,732	4,495,815	5,947,227	6,967,596
TOTAL REVENUES	9,432,101	25,731,751	16,063,596	30,515,786	16,845,035	18,347,447	23,279,418

	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Thru Septe</u>	<u>2015 Budget</u>	<u>2016 Budget</u>
--	------------------------	------------------------	------------------------	------------------------	----------------------------	------------------------	------------------------

EXPENSES

EX60 Contractual Services							
8300-1915 Arbitrage Calc	2,500	-	-	-	-	-	-
EX60 Total	2,500	-	-	-	-	-	-
EX92 Bond Issue Expenditures							
8800-0000 Bond Expenses	8,519	9,396	-	-	-	-	-
8800-0003 Bond Issuance Expenses	205,922	393,613	101,998	307,729	398,508	-	245,000
8800-0004 Bond Premium on Issuance	(236,519)	(1,514,920)	(105,298)	(609,158)	(599,001)	-	(245,000)
EX92 Total	(22,078)	(1,111,911)	(3,300)	(301,429)	(200,493)	-	-
EX93 Debt - Principal Payments							
8810-0000 Principal Payments on Lon	-	2,200,000	6,670,416	15,756,416	5,134,369	6,406,416	6,984,369
8810-0003 Current Refunding Paymen	-	8,600,000	6,780,000	12,325,000	10,025,000	10,025,000	13,955,000
8810-0004 Advance Refunding Payme	-	-	8,374,271	-	-	-	-
8810-0072 P-2001 GO CIP Budget	400,000	-	-	-	-	-	-
8810-0076 P-2002 Muni Fac GO	550,000	600,000	-	-	-	-	-
8810-0080 P-2002 CIP GO	325,000	325,000	-	-	-	-	-
8810-0082 P-2003 Muni Fac	650,000	700,000	-	-	-	-	-
8810-0083 P-2003 GO/GF/SA	475,000	525,000	-	-	-	-	-
8810-0086 P-2003 TID5 GO Notes	150,000	175,000	-	-	-	-	-
8810-0087 P-2004 T5 GO	650,000	700,000	-	-	-	-	-
8810-0088 P-2004 CIP GO	150,000	-	-	-	-	-	-
8810-0093 P-2005 CIP GO	265,000	310,000	-	-	-	-	-
8810-0094 P-2006 CIP GO	363,506	188,506	-	-	-	-	-
8810-0096 P-2007 CIP GO	100,000	150,000	-	-	-	-	-
8810-0098 P-2008 CIP GO	140,910	190,910	-	-	-	-	-
8810-0099 P-2008 TID 4 Refinancing	600,000	-	-	-	-	-	-
8810-0102 P-2009 CIP GO	119,000	244,000	-	-	-	-	-
8810-0105 P- 2010 TID 2 Refinancing	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	6,258,416	15,148,416	21,824,687	28,081,416	15,159,369	16,431,416	20,939,369
EX94 Debt - Interest Payments							
8850-0000 Interest Payments on Long	-	1,439,998	2,956,177	2,667,067	1,597,614	2,166,460	2,485,688
8850-0072 I-2001 GO CIP Budget	9,400	-	-	-	-	-	-
8850-0076 I-2002 Muni Fac GO	386,300	187,306	-	-	-	-	-
8850-0080 I-2002 CIP GO	19,338	6,500	-	-	-	-	-
8850-0082 I-2003 Muni Fac	437,506	212,741	-	-	-	-	-
8850-0083 I-2003 GO/GF/SA	50,906	21,000	-	-	-	-	-
8850-0086 I-2003 TID5 GO Notes	9,369	3,325	-	-	-	-	-
8850-0087 I-2004 CIP GO	318,344	152,672	-	-	-	-	-
8850-0088 I-2004 CIP GO	29,406	11,891	-	-	-	-	-
8850-0093 I-2005 CIP GO	69,181	32,106	-	-	-	-	-
8850-0094 I-2006 CIP GO	63,393	27,834	-	-	-	-	-
8850-0096 I-2007 CIP GO	61,406	29,641	-	-	-	-	-
8850-0098 I-2008 CIP GO	111,056	54,339	-	-	-	-	-
8850-0099 I-2008 TID 4 Refinancing	21,000	-	-	-	-	-	-
8850-0102 I-2009 CIP GO	71,152	34,758	-	-	-	-	-
8850-0104 I-2009 TID 5 BAN	42,550	21,275	-	-	-	-	-
8850-0105 I-2010 TID 2 Refinancing	48,000	18,422	-	-	-	-	-
8850-0106 I-2010 CIP GO	118,084	39,061	-	-	-	-	-
8850-0107 I- 2010 TID 6 GO - Hotel	1,091,849	375,063	-	-	-	-	-
8850-0108 I-2010 TID 6 BAN	17,387	9,600	-	-	-	-	-
8850-0109 I-2010 TID 8 GO	368,875	155,391	-	-	-	-	-
8850-0110 I-2011 CIP GO	-	115,148	-	-	-	-	-
8850-0111 I-2011 TIDS 6, 10, 11	-	49,806	-	-	-	-	-
8850-0112 I-2011 TID 8 GO	-	14,857	-	-	-	-	-
EX94 Total	3,344,502	3,012,734	2,956,177	2,667,067	1,597,614	2,166,460	2,485,688
EX98 Transfers Out							

Village of Menomonee Falls
500-800 Debt Service
Activity Through September 30, 2015

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Thru Septe	2015 Budget	2016 Budget
8901-0100 Tfr To General Fund	—	—	4,518	3,636	—	—	—
EX98 Total	—	—	4,518	3,636	—	—	—
TOTAL EXPENSES	<u>9,583,340</u>	<u>17,049,239</u>	<u>24,782,082</u>	<u>30,450,690</u>	<u>16,556,490</u>	<u>18,597,876</u>	<u>23,425,057</u>

Village of Menomonee Falls
605-001 Rev and Exp
Activity Through September 30, 2015

	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Thru Septe</u>	<u>2015 Budget</u>	<u>2016 Budget</u>
--	------------------------	------------------------	------------------------	------------------------	----------------------------	------------------------	------------------------

REVENUES

RE40 Intergovernmental 7103-0000 Grant Revenues	<u>207,900</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
RE40 Total	<u>207,900</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
RE80 Interest Income 7600-0000 Interest Earnings	<u>-</u>	<u>528</u>	<u>204</u>	<u>2,795</u>	<u>-</u>	<u>500</u>	<u>1,000</u>
7600-0730 Interest Earnings SU Adva	<u>626</u>	<u>12,045</u>	<u>10,425</u>	<u>8,773</u>	<u>-</u>	<u>7,087</u>	<u>5,367</u>
RE80 Total	<u>626</u>	<u>12,573</u>	<u>10,629</u>	<u>11,568</u>	<u>-</u>	<u>7,587</u>	<u>6,367</u>
RE85 Miscellaneous 7720-0000 Sale Of VMF Property	<u>13,182</u>	<u>-</u>	<u>41,906</u>	<u>49,818</u>	<u>106,918</u>	<u>10,000</u>	<u>7,250,000</u>
RE85 Total	<u>13,182</u>	<u>-</u>	<u>41,906</u>	<u>49,818</u>	<u>106,918</u>	<u>10,000</u>	<u>7,250,000</u>
RE92 Transfers In 7801-0100 Tfr from GF	<u>274,281</u>	<u>787,947</u>	<u>323,624</u>	<u>1,273,740</u>	<u>-</u>	<u>511,222</u>	<u>810,889</u>
RE92 Total	<u>274,281</u>	<u>787,947</u>	<u>323,624</u>	<u>1,273,740</u>	<u>-</u>	<u>511,222</u>	<u>810,889</u>
TOTAL REVENUES	<u>495,989</u>	<u>800,520</u>	<u>376,159</u>	<u>1,335,126</u>	<u>106,918</u>	<u>528,809</u>	<u>8,067,256</u>

EXPENSES

EX47 Property & Equipment 8188-1000 CapOut-Administration	<u>426,801</u>	<u>9,040</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>98,000</u>	<u>84,000</u>
8188-9220 CapOut-Eq.Fire	<u>784,893</u>	<u>56,187</u>	<u>-</u>	<u>24,278</u>	<u>755,133</u>	<u>740,500</u>	<u>85,000</u>
8188-9400 CapOut-Eq.Public Works	<u>473,769</u>	<u>12,205</u>	<u>364,668</u>	<u>241,731</u>	<u>288,950</u>	<u>365,000</u>	<u>450,000</u>
EX47 Total	<u>1,685,463</u>	<u>77,432</u>	<u>364,668</u>	<u>266,009</u>	<u>1,044,083</u>	<u>1,203,500</u>	<u>619,000</u>
TOTAL EXPENSES	<u>1,685,463</u>	<u>77,432</u>	<u>364,668</u>	<u>266,009</u>	<u>1,044,083</u>	<u>1,203,500</u>	<u>619,000</u>

Village of Menomonee Falls
605-000-210 Muni Revenues
Activity Through September 30, 2015

	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Thru Septe</u>	<u>2015 Budget</u>	<u>2016 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>2,663,731</u>	<u>2,001,767</u>	<u>2,800,000</u>	<u>2,800,000</u>
RE05 Total	3,088,012	4,458,388	2,342,917	2,663,731	2,001,767	2,800,000	2,800,000
RE80 Interest Income							
7600-0000 Interest Earnings	389	2,192	4,608	-	-	-	-
7600-0610 Interest on Advance to Gov	<u>1,509</u>	<u>1,523</u>	<u>856</u>	<u>686</u>	<u>-</u>	<u>1,000</u>	<u>800</u>
RE80 Total	1,898	3,715	5,464	686	-	1,000	800
RE85 Miscellaneous							
5100-0000 Proceeds-Bond Issue	-	-	-	2,000,000	-	-	-
7708-0000 Hillside Farms Rental Inco	<u>5,625</u>	<u>5,625</u>	<u>4,453</u>	<u>5,625</u>	<u>3,984</u>	<u>5,625</u>	<u>5,625</u>
RE85 Total	5,625	5,625	4,453	2,005,625	3,984	5,625	5,625
RE92 Transfers In							
7801-0200 Tfr from SR	-	-	86,000	801,979	-	250,000	250,000
RE92 Total	-	-	86,000	801,979	-	250,000	250,000
TOTAL REVENUES	<u>3,095,535</u>	<u>4,467,728</u>	<u>2,438,834</u>	<u>5,472,021</u>	<u>2,005,751</u>	<u>3,056,625</u>	<u>3,056,425</u>

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Thru Septe	2015 Budget	2016 Budget
EXPENSES							
EX47 Property & Equipment							
8180-1000 Land Aquisitions	1,377	-	-	-	-	-	-
8182-9000 Land Improvements	-	21,990	314,819	12,016	-	-	-
8186-0000 CapOut-Bldg Improvements	3,795	-	-	-	-	-	-
8186-9220 Bldg -Fire	-	-	222,610	3,589,112	2,316,791	-	-
8186-9500 CapOut-Bldg Library	(18,935)	27,428	-	-	-	-	-
EX47 Total	(13,763)	49,418	537,429	3,601,128	2,316,791	-	-
EX60 Contractual Services							
8300-1901 Audit/Acctg. Serv.	287	800	800	800	800	800	800
8310-0000 Legal Services	(148)	-	-	-	-	-	-
EX60 Total	139	800	800	800	800	800	800
TOTAL EXPENSES	(13,624)	50,218	538,229	3,601,928	2,317,591	800	800

2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Thru Septe	2015 Budget	2016 Budget
------------------------	------------------------	------------------------	------------------------	----------------------------	------------------------	------------------------

EXPENSES

EX92 Bond Issue Expenditures						
8800-0000 Bond Expenses	<u>-</u>	<u>-</u>	880	1,627	1,150	800
EX92 Total	<u>-</u>	<u>-</u>	880	1,627	1,150	800
EX98 Transfers Out						
8901-0100 Tfr To General Fund	<u>-</u>	<u>-</u>	290,000	<u>-</u>	<u>-</u>	<u>-</u>
8901-0215 Tfr to Solid Waste Collectio	18,660	8,394	2,524	<u>-</u>	<u>-</u>	<u>-</u>
8901-0500 Tfr to Debt Service	2,090,153	2,139,262	2,027,293	1,845,000	2,086,667	2,078,146
8901-0610 Tfr to Capital Projects	107,300	<u>-</u>	3,952,500	<u>-</u>	70,000	<u>-</u>
8901-0621 Transfer to TID #9	<u>-</u>	300,000	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EX98 Total	2,216,113	2,447,656	6,272,317	1,845,000	2,156,667	2,078,146
TOTAL EXPENSES	<u>2,216,113</u>	<u>2,447,656</u>	<u>6,273,197</u>	<u>1,846,627</u>	<u>2,157,817</u>	<u>2,078,946</u>
						<u>2,082,000</u>

Village of Menomonee Falls
700-001 General
Activity Through September 30, 2015

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Thru Septe	2015 Budget	2016 Budget
--	------------------------	------------------------	------------------------	------------------------	----------------------------	------------------------	------------------------

REVENUES

RE80 Interest Income							
7600-0000 Interest Earnings	1,144	1,334	802	589	-	500	500
7630-0000 Dividend On Investment	<u>32,656</u>	<u>46,981</u>	<u>17,651</u>	<u>28,325</u>	<u>-</u>	<u>28,325</u>	<u>29,000</u>
RE80 Total	33,800	48,315	18,453	28,914	-	28,825	29,500
RE85 Miscellaneous							
7770-0001 Insurance Refunds	5,000	13,821	5,372	-	-	-	-
RE85 Total	5,000	13,821	5,372	-	-	-	-
RE92 Transfers In							
7801-0100 Tfr from GF	50,000	-	-	-	-	-	-
7801-0221 Tfr from Lib Bldg Maint	<u>21,760</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
RE92 Total	71,760	-	-	-	-	-	-
TOTAL REVENUES	<u>110,560</u>	<u>62,136</u>	<u>23,825</u>	<u>28,914</u>	<u>-</u>	<u>28,825</u>	<u>29,500</u>

EXPENSES

EX60 Contractual Services							
8300-1901 Audit/Acctg. Serv.	593	-	-	-	-	-	-
8315-0000 GASB 45 Fees	<u>-</u>	<u>8,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EX60 Total	593	8,500	-	-	-	-	-
EX75 Insurances							
8610-0000 Liability Insurance	55,723	57,675	49,425	49,163	78,608	48,890	50,000
8610-0001 IBNR-CVMIC	(2,195)	(11,482)	(30,711)	171,902	-	-	-
8612-0000 Claims Settled	9,689	6,305	18,748	20,884	9,534	15,000	15,000
8612-0200 Damages - Deductible	<u>25,054</u>	<u>11,823</u>	<u>13,244</u>	<u>-</u>	<u>-</u>	<u>15,000</u>	<u>15,000</u>
EX75 Total	88,271	64,321	50,706	241,949	88,142	78,890	80,000
TOTAL EXPENSES	<u>88,864</u>	<u>72,821</u>	<u>50,706</u>	<u>241,949</u>	<u>88,142</u>	<u>78,890</u>	<u>80,000</u>

	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Thru Septe</u>	<u>2015 Budget</u>	<u>2016 Budget</u>
REVENUES							
RE02 Capital Contributions							
0499-0001 CIAOC - Developers	390,769	476,722	207,171	1,871,204	-	-	-
0499-0002 CIAOC - Muni	-	-	-	327,001	-	-	-
RE02 Total	390,769	476,722	207,171	2,198,205	-	-	-
RE05 Charges for Services							
0416-0000 Hydrant Rental Revenue	1,600	2,600	2,300	1,685	2,705	2,500	3,000
0416-0001 Sprinkling Meter Install.	4,745	6,599	3,040	2,918	2,145	4,000	2,200
0421-0000 Tower Lease	173,492	182,586	192,254	212,414	99,455	196,300	217,388
0421-0004 Open Records Request	35	-	-	-	-	-	-
0460-0000 Unmetered Sales Gen Cust	3,162	4,251	4,704	3,366	3,160	4,200	4,200
0461-0000 Res-Meter Sales	2,743,837	3,014,105	2,700,890	2,580,095	1,829,977	2,550,000	2,510,000
0461-0001 Bus-Meter Sales	1,032,223	1,164,136	1,105,608	1,129,124	731,155	950,000	1,050,000
0461-0002 Indus-Meter Sales	479,017	559,921	482,504	454,908	385,628	425,000	466,000
0462-0000 Private Fire Protection	175,653	175,378	179,437	180,776	126,690	179,000	175,000
0463-0000 Hydrant Rental-VMF	1,663,828	1,658,233	1,659,499	1,647,366	1,247,528	1,663,371	1,573,861
0464-0000 Public-Meter Sales	39,390	52,137	39,054	35,851	27,583	29,000	31,500
0464-0001 Muni-Meter Sales	21,809	18,852	14,700	15,104	13,510	18,500	14,700
0470-0000 Penalties	45,594	43,670	44,501	43,624	22,276	40,000	40,000
0471-0000 Services Calls	5,602	14,386	5,727	12,970	1,969	7,500	5,000
0471-0001 Service Calls - Lannon	315	-	1,631	260	1,037	2,000	3,800
0472-0000 Rent-Meters	141,278	147,938	145,220	147,667	94,385	145,000	145,000
0473-0000 ROI-Meters	46,055	53,710	60,934	66,668	-	79,000	70,000
0474-0000 Refunds	-	733	(91)	(126)	(1,852)	-	-
0474-0009 Other Revenues	594	-	397	652	-	3,000	3,200
RE05 Total	6,578,229	7,099,235	6,642,309	6,535,322	4,587,351	6,298,371	6,314,849
RE08 Other Income (Water Util)							
0415-0000 Sale Of Pipe, Fitting Etc	1,611	441	321	593	-	800	800
0415-0001 Sale of Meters, Hydrants -	-	-	-	475	1,340	600	800
0419-0000 Interest Earnings	6,632	6,392	3,925	4,064	840	3,000	5,000
0419-0002 Interest-Impact Fees	2,769	866	223	137	-	-	-
0419-0003 Interest-Impact Fees Effec	1,747	2,260	921	892	-	2,000	1,000
0422-0010 Impact Fees-Effect 4/10/06	160,188	131,763	167,336	386,730	706,702	175,000	650,000
0423-0000 Water Impact Fees Refund	(1,906)	-	(6,946)	(1,906)	(4,612)	-	(2,500)
0423-0010 Refunded Impact Fees (Effe	(6,049)	-	-	-	-	-	-
0474-0002 Water Test Kits	2,640	7,720	2,800	9,120	1,926	3,000	2,500
RE08 Total	167,632	149,442	168,580	400,105	706,196	184,400	657,600
RE50 Licenses And Permits							
0474-0050 Permit Revenue	-	-	-	765	2,520	-	-
RE50 Total	-	-	-	765	2,520	-	-
RE85 Miscellaneous							
0421-0002 Scrap Metal Sales	13,147	10,610	9,786	1,602	3,602	7,000	7,000
0430-0000 Gain/Loss on Sale	24,466	(1,575)	9,270	-	5,043	-	-
0499-0000 Spec Assessments Collect	-	101,217	-	-	-	-	-
RE85 Total	37,613	110,252	19,056	1,602	8,645	7,000	7,000
TOTAL REVENUES	7,174,243	7,835,651	7,037,116	9,135,999	5,304,712	6,489,771	6,979,449
EXPENSES							
EX10 Salaries & Wages							
8000-0000 Salaries	-	-	-	874,830	623,617	878,875	889,175
8001-0000 Overtime	-	-	-	89,064	45,704	300	225
8001-2000 Vacation Pay	-	-	-	-	1,093	-	-
8002-0000 Part Time Wages	-	-	-	251	3,815	4,800	4,900
8004-0000 Temporary Help	-	-	-	8,034	3,434	18,000	18,000
8009-9000 Payroll Alloc - Clearing	-	-	-	(972,178)	(605,199)	(901,975)	(912,300)
EX10 Total	-	-	-	1	72,464	-	-
EX20 Fringe Benefits							
0930-4080 FICA	77,562	70,219	65,628	63,819	-	69,000	-

Village of Menomonee Falls
720-001 Revenues and General
Activity Through September 30, 2015

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Thru Septe	2015 Budget	2016 Budget
8010-0000 FICA	-	-	-	3,313	49,134	-	69,800
8011-0000 Pension-VMF	-	-	-	3,136	45,908	-	58,925
8013-0000 Health Insurance	-	-	-	-	198,185	286,800	269,350
8014-0000 Dental Insurance	-	-	-	-	10,057	14,550	14,775
8015-0000 Life Insurance	-	-	-	-	2,230	3,125	3,300
EX20 Total	77,562	70,219	65,628	70,268	305,514	373,475	416,150
 EX40 Materials And Supplies							
0921-0020 Paper/Printing Supplies	-	-	988	-	-	1,500	-
EX40 Total	-	-	988	-	-	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	1,473,373	1,577,018	1,411,560	1,507,853	1,096,547	1,539,000	1,550,000
0614-0000 SOS Maint-Wells/Springs	-	14,445	81,922	155,764	4,422	25,000	25,000
Total Source of Supply:	1,473,373	1,591,463	1,493,482	1,663,617	1,100,969	1,564,000	1,575,000
Pumping Operations:							
0623-0000 Pumping Power Purchased	171,845	176,684	186,235	189,716	124,166	180,000	185,000
0624-0000 Pumping Expenses	85,823	21,604	-	-	-	-	-
0624-0001 L-Pumping Operations	260,470	224,412	198,296	181,925	110,507	193,650	165,775
0626-0000 Pumping Supplies & Exp	14,022	9,054	11,312	14,405	9,906	17,000	15,000
0633-0000 Pumping Maint Equipment	-	1,800	1,200	-	-	1,200	1,200
0633-0001 L-Pump.Eq.Maint.	73,931	76,484	54,934	63,947	41,726	50,500	58,275
Total Pumping Operations:	606,091	510,038	451,977	449,993	286,305	442,350	425,250
Treatment:							
0641-0000 Water Treat-Chemicals	11,952	18,696	22,395	20,960	8,903	30,000	25,000
0642-0000 Watr Treat-Oper Expenses	11,317	10,701	10,176	12,399	11,074	13,000	13,000
0642-0001 L-Treatment Operation	41,530	39,874	39,127	37,061	21,870	35,975	33,775
0652-0001 L-Treat.Eq.Maint.	2,546	2,545	2,430	2,451	979	2,225	2,225
Total Treatment:	67,345	71,816	74,128	72,871	42,826	81,200	74,000
Distribution:							
0662-0001 L-T&D Operations	35,425	29,017	16,790	23,133	15,978	15,425	21,075
0663-0001 L-Meters T&D	15,011	7,987	6,356	3,992	3,462	5,850	3,650
0664-0001 L-Cust Installations	59	170	77	551	-	70	500
0670-0000 TD-Maint-Engineering	21,780	5,720	9,000	3,000	-	5,000	-
0671-0000 TD-Maint-Struc/Improvmts	10,161	10,292	8,491	7,544	3,248	11,000	15,500
0671-0001 L-Struc/Impr.Maint.	33	-	-	-	-	-	-
0672-0000 TD-Maint-Reservoirs	8,492	4,550	8,177	12,341	5,056	6,000	8,000
0672-0001 L-Reservoir Maint	1,548	2,693	751	4,469	2,038	1,075	4,025
0673-0000 TD-Maint-Mains	71,551	60,041	146,236	107,043	52,618	70,000	70,000
0673-0001 L-Mains Maintenance	67,369	80,930	79,008	134,384	34,139	72,425	126,400
0675-0000 TD-Maint-Services	6,946	5,159	6,826	9,064	4,431	6,000	7,000
0675-0001 L-T&D Services	17,439	15,250	11,762	23,646	9,317	11,325	20,775
0676-0000 TD-Maint-Meters	3,349	5,536	11,065	10,603	15,554	16,500	20,000
0676-0001 L-Meter Maintenance	(10,904)	7,775	(1,168)	7,410	44,318	61,625	48,800
0677-0000 TD-Maint-Hydrants	38,365	16,498	138,424	12,537	19,095	29,000	29,000
0677-0001 L-Hydrant Maintenance	37,423	35,145	29,096	41,068	19,323	43,000	43,525
Total Distribution:	324,047	286,763	470,891	400,785	228,577	354,295	418,250
Customer Service:							
0902-0000 L-Meter Reading	10,940	10,838	12,205	10,556	7,523	11,225	9,625
0903-0000 L-Acctg&Collection	56,753	39,015	40,915	38,180	24,117	37,600	34,800
0903-0010 Postage	8,799	12,970	13,618	16,363	12,207	15,700	16,300
0903-0020 Water Lock Box	6,485	7,362	6,980	10,348	10,789	6,000	14,000
0904-0000 Uncollectible Accounts	2,967	3,372	556	2,910	-	3,500	3,500
0905-0000 Misc Cust Acct Suppl&Exp	7,980	8,718	11,372	12,749	5,186	10,000	8,000
Total Customer Service:	93,924	82,275	85,646	91,106	59,822	84,025	86,225
EX65 Total	2,564,780	2,542,355	2,576,124	2,678,372	1,718,499	2,525,870	2,578,725
 EX66 Debt Service							
0930-4270 Int-Long Term Debt	287,662	249,746	166,772	146,329	86,976	157,400	180,000
0930-4271 Bond Expense	2,640	1,539	68,420	1,878	2,082	2,500	2,500

Village of Menomonee Falls
720-001 Revenues and General
Activity Through September 30, 2015

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Thru Septe	2015 Budget	2016 Budget
0930-4280 Amort-Discount	66,242	61,178	10,138	(8,615)	-	(6,900)	(10,000)
0930-4281 Amort-Bond Issuance Costs	8,640	9,366	-	14,136	21,386	-	10,000
0930-4282 Amort of Gain/(Loss) on Re	-	-	34,933	69,867	-	69,900	69,900
0930-4300 Int-Muni Debt	5,436	-	-	-	-	-	-
EX66 Total	370,620	321,829	280,263	223,595	110,444	222,900	252,400
EX90 Wu - Admin. & General							
0920-0000 Labor-Admin & General	294,715	370,967	320,524	255,052	180,256	300,475	276,075
0921-0000 Office Supplies/Expenses	11,869	4,889	4,088	3,375	1,840	5,500	7,600
0921-0010 Foot Protection Reimb	1,080	-	-	-	-	-	-
0921-8000 Computer Hardware	3,639	2,588	3,327	1,298	711	1,900	1,900
0921-8130 Computer Supplies	146	3,335	228	281	219	400	400
0921-8152 Rent-Off. Eq.	1,238	1,486	1,486	1,486	1,114	1,500	1,500
0921-8160 Computer Maintenance	1,844	-	-	-	-	-	-
0921-8162 RM-Computer Hardware	-	188	-	149	22	500	500
0921-8165 Microsoft Enterprise Agree	3,886	3,886	3,886	3,186	3,186	3,200	3,200
0921-8209 Diggers Hot Line	32,901	28,596	29,247	32,088	21,789	28,000	28,000
0921-8210 Telephone Service	4,860	5,157	4,841	4,488	3,056	4,000	4,000
0921-8211 Cellular Data Service	1,844	2,228	2,778	3,689	2,317	3,988	4,000
0921-8212 Pager Service	83	33	-	-	-	-	-
0921-8213 Cellular Telephone Service	2,194	2,177	1,960	2,003	1,235	2,300	2,300
0921-8214 Internet Service	-	-	910	-	-	910	930
0921-8301 Maintenance and Support	22,847	22,838	22,919	24,045	24,781	29,430	26,330
0923-0000 Legal/Acctg-Outside Serv.	40,503	39,612	37,308	62,030	11,201	40,000	40,000
0923-0001 GIS O/S	4,996	5,230	85	37	-	-	-
0923-0003 Audit and Financial Service	-	9,300	15,000	15,450	14,900	10,500	10,500
0923-0011 Inspection Services	3,620	5,162	38,541	40,564	17,155	45,000	45,000
0923-0020 Rate Study	3,373	-	-	-	-	4,500	4,500
0924-0000 Property and Liability Insur	23,154	25,648	20,965	17,099	-	15,950	20,500
0925-0000 Workers Comp	42,805	46,452	30,104	20,467	15,389	22,125	22,825
0925-0001 Injuries and Damages	-	-	-	-	893	-	-
0926-8011 Pension VMF	56,985	55,800	60,115	61,603	-	60,025	-
0926-8012 Pension Employee	42,249	-	5	-	-	-	-
0926-8013 Health Insurance	316,492	277,665	247,722	243,731	-	-	-
0926-8014 Dental Insurance	17,231	15,450	13,779	12,747	-	-	-
0926-8015 Life Insurance	2,778	2,468	2,508	2,726	-	-	-
0926-8016 OPEB Expense	32,846	29,381	25,874	22,736	-	38,000	30,000
0928-0000 Regulatory Commission Exp	-	-	-	162	-	-	-
0928-0001 Emer. Planning Notif. Fees	-	1,296	-	-	-	-	-
0928-0002 Hazardous Waste Fees	205	205	410	410	410	500	500
0930-0000 Misc General Expenses	7,943	5,337	4,635	5,081	2,585	7,000	7,000
0930-0001 Training - Operations	270	110	-	34	262	500	500
0930-0002 Training - GIS	110	103	10	-	-	300	-
0930-0235 Refunds	339	1,440	495	945	135	900	900
0930-4030 Depreciation	1,473,925	1,520,796	1,560,395	1,564,194	1,217,250	1,623,000	1,627,000
0930-4081 Real Estate Taxes	1,203,973	1,292,036	1,393,941	1,259,422	1,125,000	1,500,000	1,330,000
0930-4082 PSC Remainder Assessme	7,164	5,774	7,120	6,045	-	7,500	7,500
0932-0000 Clearing Transportn.Exp.	-	-	-	-	45,702	-	-
0932-0001 Clearing-Deprec.Transport	279	8,262	6,873	3,511	(7)	-	-
EX90 Total	3,664,386	3,795,895	3,862,079	3,670,134	2,691,401	3,757,903	3,503,460
EX97 Capital In Progress							
0940-0000 Water Utility Project Expen	-	-	-	-	93,673	-	-
EX97 Total	-	-	-	-	93,673	-	-
TOTAL EXPENSES	6,677,348	6,730,298	6,785,082	6,642,461	4,991,995	6,881,648	6,750,735

Village of Menomonee Falls
730-000 Revenues
Activity Through September 30, 2015

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Thru Septe	2015 Budget	2016 Budget
REVENUES							
RE02 Capital Contributions							
7785-0002 CIAOC - Developers	365,114	42,748	143,863	1,007,977	-	-	-
7785-0003 CIAOC - Muni	-	5,804	-	194,482	-	-	-
RE02 Total	365,114	48,552	143,863	1,202,459	-	-	-
RE05 Charges for Services							
7550-0000 Penalties-Sewer	88,944	83,597	84,176	83,963	41,021	85,000	50,000
7551-0000 Lannon Services	25,266	14,205	17,636	17,537	8,440	24,000	15,000
7552-0000 Harmony Hills LS Revenue	7,000	7,000	7,000	7,000	7,000	7,000	7,000
RE05 Total	121,210	104,802	108,812	108,500	56,461	116,000	72,000
RE10 Property Taxes							
7002-0000 Intercept.Sewer	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	-
RE71 Vmf - Operations & Maint.							
7520-0100 VMF User Chg-Res	1,391,656	1,433,147	1,388,710	1,368,789	873,063	1,340,000	1,302,500
7520-0200 VMF User Chg-NCC	393,855	422,263	401,254	423,526	270,902	380,000	369,500
7520-0300 VMF User Chg DCC	17,890	16,091	13,416	13,065	9,519	11,000	10,700
7520-0400 VMF User Chg-NCI	1,274	1,230	986	918	732	830	800
7520-0500 VMF User Chg-DCI	105,741	98,150	93,386	77,345	68,599	72,000	70,000
7520-0600 VMF User Chg-WCI	30,412	28,190	29,706	34,829	31,330	31,000	30,100
7520-0700 VMF User Chg-WCC	58,160	48,773	56,216	47,215	37,482	24,000	43,000
7520-1100 VMF Bkfd Res.User Charge	73,653	82,076	78,618	80,206	59,484	80,000	78,000
7520-1200 VMF Bkfd NCC User Charg	1,958	2,212	1,916	1,894	1,443	2,000	2,000
7520-2100 VMF Sussex Residential	78,280	85,584	87,752	90,396	62,061	88,000	86,000
7520-2200 VMF Sussex NCC	19,914	22,120	21,076	18,600	9,452	19,000	18,500
RE71 Total	2,172,793	2,239,836	2,173,036	2,156,783	1,424,067	2,047,830	2,011,100
RE73 Sewage Treatment User Chg							
7500-0100 MMSD-Residential	1,233,810	1,250,173	1,212,178	1,190,863	764,864	1,160,000	1,130,000
7500-0200 MMSD-NCC	347,034	369,761	351,044	349,588	236,845	330,000	321,000
7500-0300 MMSD-DCC	18,454	17,218	14,036	13,862	10,844	12,000	11,700
7500-0400 MMSD-NCI	1,462	1,359	1,145	1,057	854	980	1,100
7500-0500 MMSD-DCI	92,357	117,530	76,737	65,546	61,899	59,000	63,700
7500-0600 MMSD-WCI	38,080	39,644	39,098	45,890	42,859	42,000	44,600
7500-0700 MMSD-WCC	65,397	60,388	71,123	58,187	42,555	25,000	56,000
7500-1100 Bkfd User Chg-Res	62,904	69,421	66,349	67,716	50,300	68,000	65,800
7500-1200 Bkfd User Chg-NCC	1,731	1,937	1,675	1,656	1,262	1,700	1,800
7500-2100 Sussex User Chg -Res	67,422	72,398	74,088	76,247	52,337	74,000	74,000
7500-2200 Sussex User Chg-NCC	17,894	19,581	18,653	16,448	8,342	17,000	17,000
RE73 Total	1,946,545	2,019,410	1,926,126	1,887,060	1,272,961	1,789,680	1,786,700
RE74 Sewage Treatment Cap.Chg.							
7510-0100 MMSD-Res Cap.Recovery	2,661,455	2,718,171	2,630,817	2,595,344	1,588,715	2,500,000	2,500,000
7510-0200 MMSD-NCC Cap.Recovery	733,593	781,978	743,102	737,600	501,673	710,000	717,000
7510-0300 MMSD-DCC Cap.Recovery	33,379	25,883	24,805	24,156	17,597	21,000	23,500
7510-0400 MMSD-NCI Cap.Recovery	2,360	2,278	1,827	1,700	1,357	1,500	1,800
7510-0500 MMSD-DCI Cap.Recovery	195,842	181,667	172,851	143,164	126,971	130,000	139,500
7510-0600 MMSD-WCI Cap.Recovery	56,282	52,170	54,976	64,456	57,982	57,000	62,500
7510-0700 MMSD-WCC Cap.Recovery	46,258	51,467	49,356	48,450	34,342	47,000	47,000
7510-1100 Bkfd Res.Cap Recovery	137,293	152,193	145,698	148,737	110,303	150,000	144,500
7510-1200 Bkfd NCC Cap.Recovery	3,654	4,096	3,548	3,508	2,673	3,700	3,700
7510-2100 Sussex Res Cap Recovery	146,654	158,714	162,747	167,660	114,810	160,000	160,000
7510-2200 Sussex NCC Cap Recovery	37,358	40,945	39,013	34,431	17,498	35,000	33,500
RE74 Total	4,054,128	4,169,562	4,028,740	3,969,206	2,573,921	3,815,200	3,833,000
RE80 Interest Income							
7600-0000 Interest Earnings	5,593	5,260	3,427	4,117	-	3,000	4,000
7621-0000 Int-Interceptor Sewer Rs	1,940	1,774	1,011	1,070	-	1,000	1,000
7621-0001 Int-Impact Fees	3,846	1,070	494	371	-	-	-
7621-0003 Int-Impact Fees Effec 4/10/	2,186	2,668	1,770	1,009	-	2,500	2,500
7622-9501 Int-Fox River Eq.Reserve	167	193	120	104	-	100	100
7622-9502 Int-MenoRiver Eq.Reserve	210	242	150	130	-	100	100

Village of Menomonee Falls
730-000 Revenues
Activity Through September 30, 2015

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Thru Septe	2015 Budget	2016 Budget
RE80 Total	13,942	11,207	6,972	6,801	-	6,700	7,700
RE85 Miscellaneous							
7560-0010 Sewer Impact Fee-Effect 4/	156,430	130,792	171,587	405,928	609,711	175,000	650,000
7561-0000 Sewer Impact Fees Refund	(1,866)	-	(6,868)	(1,866)	(4,386)	-	(2,500)
7561-0010 Refunded Impact Fees (Effe	(65,228)	-	-	-	-	-	-
7720-0000 Sale Of VMF Property	-	-	-	1,700	740	-	500
7720-0001 Non Operating Revenue	-	-	38	-	-	-	-
7720-0002 Gain/Loss on Disposal	-	-	-	(6,350)	-	-	-
7725-0000 Scrap Metal Sales	-	6,999	1,263	2,944	970	-	700
7750-0000 Misc Rentals	19,200	19,200	18,000	18,000	-	19,200	19,200
7785-0000 SA-Collected	-	194,599	-	-	-	-	-
RE85 Total	108,536	351,590	184,020	420,356	607,035	194,200	667,900
TOTAL REVENUES	<u>9,082,268</u>	<u>9,244,959</u>	<u>8,871,569</u>	<u>10,051,165</u>	<u>6,234,445</u>	<u>8,269,610</u>	<u>8,378,400</u>

	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Thru Septe</u>	<u>2015 Budget</u>	<u>2016 Budget</u>
EXPENSES							
EX10 Salaries & Wages							
8000-0000 Salaries	524,592	516,469	485,734	467,334	317,333	496,950	545,350
8001-0000 Overtime	14,112	14,966	18,051	11,986	4,351	13,750	14,100
8001-2000 Vacation Pay	-	-	-	-	469	-	-
8002-0000 Part Time Wages	-	-	-	251	3,815	4,800	4,900
8004-0000 Temporary Help	7,780	10,719	5,973	11,045	7,620	9,000	9,000
8008-0000 Retirement Leave Pay-Out	-	-	2,773	-	-	-	-
EX10 Total	546,484	542,154	512,531	490,616	333,588	524,500	573,350
EX20 Fringe Benefits							
8010-0000 FICA	40,261	37,526	36,685	37,939	24,581	40,125	43,850
8011-0000 Pension-VMF	28,461	29,915	33,010	34,070	22,236	34,950	37,150
8012-0000 Pension-EEE Share	20,889	-	1	-	-	-	-
8013-0000 Health Insurance	158,707	142,164	129,041	122,012	97,116	148,550	155,550
8013-0010 Health/Dental Payout	8,192	-	-	-	-	-	-
8013-0001 OPEB Expense	(9,169)	(8,721)	7,560	4,075	-	-	-
8014-0000 Dental Insurance	8,813	7,944	7,215	6,451	4,980	7,600	8,600
8015-0000 Life Insurance	1,712	1,612	1,623	1,868	1,284	1,875	2,300
8016-0000 Worker's Comp Insurance	13,208	16,353	13,871	2,191	11,040	15,875	18,150
8030-0140 Wage/Bene GF Transfers	6,544	8,117	10,921	9,919	-	10,000	24,000
8030-0720 Wage/Bene WU Transfers	58,947	52,630	57,250	51,512	43,629	52,075	46,475
EX20 Total	336,565	287,540	297,177	270,037	204,866	311,050	336,075
EX30 Employee Training/Expense							
8070-0000 Training & Education	1,400	1,747	79	80	-	500	500
8070-0001 Training-Data Base GIS	110	67	10	-	-	267	300
EX30 Total	1,510	1,814	89	80	-	767	800
EX40 Materials And Supplies							
8100-0000 Office Supplies	207	501	494	513	39	400	400
8100-0010 Postage	9,541	14,898	16,747	17,510	10,917	20,000	16,600
8110-0000 Department Supplies	4,393	5,965	4,184	4,094	2,922	5,000	5,000
8110-0100 Small Equip./Tools	373	1,912	1,962	1,389	461	1,500	3,000
8110-1111 Lock Box Service Fees	6,485	7,362	6,980	10,348	10,789	6,000	14,000
8110-3002 Mainline Cons/Repair	3,261	150,126	-	9,090	60,839	5,000	5,000
8110-3005 Monitoring Equipment	695	3,236	21,181	12,067	12,806	12,000	15,000
8110-3020 Supplies Shared WU	11,220	7,804	1,221	-	-	11,200	11,000
8130-0000 Computer Supplies	238	273	318	514	582	500	500
8170-4000 Gas & Diesel Fuel	13,278	14,579	18,628	20,076	10,137	14,000	14,000
8182-1300 Manhole Repair VMF	38,415	7,789	66,236	9,111	7,998	13,000	15,000
8182-1310 Main Repair	28,486	20,988	13,526	3,381	3,900	21,000	21,000
EX40 Total	116,592	235,433	151,477	88,093	121,390	109,600	120,500
EX44 Repair/Maintenance							
8160-8000 MCont-Computer Equipmen	-	-	-	-	-	3,100	-
8160-8002 RM-Cabling	1,844	-	-	-	-	500	500
8162-2000 RM-Building & Grounds	1,063	3,257	1,318	1,831	1,026	2,000	3,000
8162-2530 RM-Lift Station	19,600	43,092	31,960	35,508	17,482	10,500	36,500
8162-3000 RM-Equipment	27,688	7,047	10,268	3,410	4,186	12,000	10,000
8162-4000 RM-Vehicles	-	6,350	2,948	3,404	2,078	-	3,000
8162-4100 RM-Radio Equip.	1,810	-	79	-	-	500	500
8162-7000 RM-TV Monitoring	8,811	9,358	4,852	4,197	1,284	5,000	5,000
8162-8000 RM-Computer Hardware	171	41	70	149	145	500	500
8300-3001 Sanitary Sewer & Maintena	-	-	-	4,157	-	-	-
EX44 Total	60,987	69,145	51,495	52,656	26,201	34,100	59,000
EX45 Lease/Rent Expense							
8152-1001 Rent-501(c)(3)	19,200	19,200	18,000	18,000	-	19,200	19,200
8152-6000 Rent-Off.Eq.	1,238	1,486	1,486	1,486	1,114	1,500	1,500
EX45 Total	20,438	20,686	19,486	19,486	1,114	20,700	20,700
EX47 Property & Equipment							

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Thru Septe	2015 Budget	2016 Budget
8190-8000 Computer Hardware	4,088	1,339	1,772	1,298	1,473	4,500	2,000
8190-8001 GIS	4,996	4,679	24	37	-	-	-
8190-8100 Computer Software	-	-	-	819	-	6,000	6,800
EX47 Total	9,084	6,018	1,796	2,154	1,473	10,500	8,800
EX50 Utilities							
8200-0010 Light/Power	21,056	1,531	1,511	1,741	1,011	2,000	2,000
8200-0020 Heat (Gas & Oil)	1,881	3,248	7,639	10,429	5,011	13,000	13,000
8200-0030 Water/Sewer VMF	1,087	2,395	1,137	917	245	700	600
8200-3001 Lift Station Power	25,768	28,509	26,926	28,092	17,760	29,000	29,000
8210-0000 Telephone Service	954	956	930	897	600	1,100	1,100
8212-0001 Cellular Data Service	960	1,175	1,389	1,845	1,158	1,704	1,704
8212-0002 Pager Service	51	33	-	-	-	-	-
8212-0003 Cellular Telephone Service	559	729	592	476	322	600	600
8212-0004 Internet Service	-	-	390	-	-	390	400
EX50 Total	52,316	38,576	40,514	44,397	26,107	48,494	48,404
EX60 Contractual Services							
8160-5000 Microsoft Enterprise Agree	1,283	1,283	1,283	1,080	1,080	1,100	1,100
8182-1301 Manhole Repair Contractor	-	-	156	-	-	-	-
8182-1305 Interceptor Maint - Lannon	-	16,775	14,789	16,505	14,778	17,000	25,000
8182-1315 Interceptor Maint - Brookfiel	-	-	6,886	6,475	4,472	-	1,000
8300-1401 Engineering Services	9,762	7,259	960	5,055	5,019	5,000	7,000
8300-1901 Audit/Acctg. Serv.	7,671	9,200	7,250	7,250	7,300	6,650	7,500
8300-5001 Consulting Services	-	-	5,547	456	-	1,000	1,000
8301-0000 Maintenance and Support	24,104	24,088	24,176	24,905	26,029	30,730	28,000
8310-0000 Legal Services	27	7	-	-	-	50	-
EX60 Total	42,847	58,612	61,047	61,726	58,678	61,530	70,600
8077-0000 Foot Protection	360	-	-	-	-	-	-
EX70 Other Operating							
8110-3022 Meter Depr.From WU 50%	82,317	86,005	88,534	88,731	67,500	90,000	89,000
8110-3024 R.O.I. Meters-WU 50%	46,055	53,710	60,934	66,668	-	79,000	70,000
8110-3025 Sussex Reserve Cap Asse	1,631	2,380	11,421	5,187	-	10,000	12,000
8209-0000 Diggers Hot Line	32,540	28,468	29,226	31,943	21,277	28,000	28,000
8435-0000 Prior Year Refunds	494	-	-	-	-	-	-
8436-0000 Uncollectible Accounts	7,138	9,948	1,637	6,347	-	10,000	10,000
8950-0000 Depreciation Expense	1,327,122	1,302,939	1,314,033	1,324,354	1,045,503	1,394,000	1,391,000
8950-0050 Amortization - CWF	252,152	252,152	252,152	252,152	-	252,152	252,152
EX70 Total	1,749,449	1,735,602	1,757,937	1,775,382	1,134,280	1,863,152	1,852,152
EX75 Insurances							
8610-0000 Liability Insurance	5,255	5,340	4,335	3,627	-	3,900	5,000
8612-0000 Claims Settled	-	-	3,280	-	-	-	-
EX75 Total	5,255	5,340	7,615	3,627	-	3,900	5,000
TOTAL EXPENSES	2,941,887	3,000,920	2,901,164	2,808,254	1,907,697	2,988,293	3,095,381

Village of Menomonee Falls
730-320 Sewage Treatment
Activity Through September 30, 2015

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Thru Septe	2015 Budget	2016 Budget
EXPENSES							
EX05 Sewage Treatment User Chg							
8320-0000 MMSD-User Charge	1,714,870	1,765,091	1,722,190	1,753,988	1,067,164	1,835,000	1,838,000
8330-0000 Bkfd User Charge	73,927	78,889	54,835	56,884	26,512	75,500	76,000
8340-0000 Sussex User Charge	76,916	91,662	75,032	80,013	62,936	93,500	95,000
EX05 Total	1,865,713	1,935,642	1,852,057	1,890,885	1,156,612	2,004,000	2,009,000
EX06 Sewage Treatment Cap.Chg.							
8325-0000 MMSD-Capital Charge	4,548,149	5,138,272	5,288,376	5,378,410	4,775,783	5,580,119	5,490,000
8335-0000 Bkfd Capital Charge	-	-	-	26,370	26,954	73,260	74,000
EX06 Total	4,548,149	5,138,272	5,288,376	5,404,780	4,802,737	5,653,379	5,564,000
TOTAL EXPENSES	6,413,862	7,073,914	7,140,433	7,295,665	5,959,349	7,657,379	7,573,000

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Thru Septe	2015 Budget	2016 Budget
--	------------------------	------------------------	------------------------	------------------------	----------------------------	------------------------	------------------------

EXPENSES

EX92 Bond Issue Expenditures							
8800-0000 Bond Expenses	1,272	64	80	110	100	1,000	100
8800-0010 Amort - Debt Discount	16,809	-	-	-	-	-	-
EX92 Total	18,081	64	80	110	100	1,000	100
EX94 Debt - Interest Payments							
8850-0000 Interest Payments on Long	-	73,594	63,905	56,043	26,769	50,000	43,000
8850-0035 I-Sussex CWF	6,685	-	-	-	-	-	-
8850-0039 I-Brkfld CWF	10,406	-	-	-	-	-	-
8850-0067 I-2000 Revenue Bond	46,129	-	-	-	-	-	-
8850-0070 I-Brkfld CWF 2001	3,622	-	-	-	-	-	-
8850-0097 I-Sussex CWF	42,386	-	-	-	-	-	-
8850-0098 I-2008 CIP GO	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	5,367
EX94 Total	126,533	85,639	74,330	64,816	26,769	57,087	48,367
EX97 Capital In Progress							
8905-0000 Sewer Utility Project Expen	-	-	-	-	19,824	-	-
EX97 Total	-	-	-	-	19,824	-	-
TOTAL EXPENSES	<u>144,614</u>	<u>85,703</u>	<u>74,410</u>	<u>64,926</u>	<u>46,693</u>	<u>58,087</u>	<u>48,467</u>

Village of Menomonee Falls
740-000 Revenues
Activity Through September 30, 2015

	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Thru Septe</u>	<u>2015 Budget</u>	<u>2016 Budget</u>
REVENUES							
RE02 Capital Contributions							
7785-0002 CIAOC - Developers	215,867	-	483,809	957,724	-	-	-
7785-0003 CIAOC - Muni	-	-	595,382	476,074	-	-	-
RE02 Total	215,867	-	1,079,191	1,433,798	-	-	-
RE10 Property Taxes							
7000-0000 RE/PP Taxes	931,250	931,250	931,250	931,250	931,250	931,250	931,250
RE10 Total	931,250	931,250	931,250	931,250	931,250	931,250	931,250
RE50 Licenses And Permits							
7240-0000 Erosion Cntrl.Permits	30,037	26,410	26,726	27,033	27,514	33,000	45,000
7240-0020 Storm Water Permit Fees	2,200	1,850	1,200	1,600	2,050	4,000	6,000
RE50 Total	32,237	28,260	27,926	28,633	29,564	37,000	51,000
RE80 Interest Income							
7600-0000 Interest Earnings	2,573	3,784	2,519	1,708	-	1,000	1,000
RE80 Total	2,573	3,784	2,519	1,708	-	1,000	1,000
RE85 Miscellaneous							
7720-0002 Gain/Loss on Disposal	(331)	-	(4,092)	(4,172)	-	-	-
7745-0000 Rain Barrel Revenue	3,605	1,625	45	-	-	-	-
7765-0000 Stormwater Conference Re	6,200	2,768	600	400	400	400	450
7775-0000 Tree Seedlings Sale	9,617	11,902	-	-	-	-	-
7776-0000 River Clean-Up Revenue	520	520	600	600	600	600	600
7778-0000 Paws Pledge Revenue	-	500	-	-	-	-	-
7779-0000 Tamarack Ed Kiosk Reven	-	900	-	-	-	-	-
RE85 Total	19,611	18,215	(2,847)	(3,172)	1,000	1,000	1,050
TOTAL REVENUES	1,201,538	981,509	2,038,039	2,392,217	961,814	970,250	984,300

	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Thru Septe</u>	<u>2015 Budget</u>	<u>2016 Budget</u>
EXPENSES							
EX10 Salaries & Wages							
8000-0000 Salaries	183,940	174,029	168,004	173,465	130,670	184,750	131,875
8001-0000 Overtime	282	299	239	259	229	725	200
EX10 Total	184,222	174,328	168,243	173,724	130,899	185,475	132,075
EX20 Fringe Benefits							
8010-0000 FICA	13,452	12,910	12,083	12,542	9,648	14,175	10,100
8011-0000 Pension-VMF	9,832	10,379	11,094	12,048	8,916	12,600	8,725
8012-0000 Pension-EEE Share	7,150	-	1	-	-	-	-
8013-0000 Health Insurance	28,511	24,746	23,488	25,648	26,177	35,650	27,925
8013-0001 OPEB Expense	2,784	2,542	2,163	1,638	-	3,000	3,000
8014-0000 Dental Insurance	1,570	1,396	1,325	1,368	1,366	1,850	1,600
8015-0000 Life Insurance	320	302	346	379	317	450	400
8016-0000 Worker's Comp Insurance	236	210	517	(859)	3,973	5,700	3,350
8030-0140 Wage/Bene GF Transfers	37,105	26,877	24,424	34,915	-	45,000	94,000
EX20 Total	100,960	79,362	75,441	87,679	50,397	118,425	149,100
EX30 Employee Training/Expense							
8070-0000 Training & Education	1,082	55	186	40	110	500	500
EX30 Total	1,082	55	186	40	110	500	500
EX40 Materials And Supplies							
8100-0225 Recording Fees	120	-	63	-	-	100	50
8110-0000 Department Supplies	(25)	1,380	973	641	-	500	750
8110-3000 Rain Barrels	2,531	1,170	-	-	-	-	-
8110-3200 Stormwater Conference Ex	5,636	3,405	212	207	214	500	500
8110-3300 Tree Seedlings Expense	3,161	1,312	-	-	-	-	-
8110-3400 Stormwater Education Exp	435	-	-	-	-	500	500
8110-3500 River Cleanup Expense	524	648	604	595	597	800	800
8110-3700 Tamarack Ed Kiosk Expens	-	900	-	-	-	-	-
8110-4004 Erosion Control Materials	154	-	-	-	-	-	-
8130-0000 Computer Supplies	-	1,905	-	-	-	-	-
8170-4000 Gas & Diesel Fuel	9,317	7,910	6,876	5,616	2,822	8,500	7,500
8182-1405 Storm Sewer Maintenance	3,857	118	2,173	4,728	-	500	3,000
EX40 Total	25,710	18,748	10,901	11,787	3,633	11,400	13,100
EX44 Repair/Maintenance							
8162-3000 RM-Equipment	-	5,427	5,313	2,929	99	2,500	2,500
EX44 Total	-	5,427	5,313	2,929	99	2,500	2,500
EX50 Utilities							
8212-0001 Cellular Data Service	480	480	440	520	320	480	480
EX50 Total	480	480	440	520	320	480	480
EX60 Contractual Services							
8300-1401 Engineering Services	3,101	2,637	15,830	-	-	15,000	5,000
8300-1901 Audit/Acctg. Serv.	3,917	5,500	4,000	3,900	3,550	4,000	4,000
8300-5001 Consulting Services	-	1,492	-	-	-	1,500	10,500
8300-5003 Consulting - GIS	2,352	4,433	25	-	-	-	-
EX60 Total	9,370	14,062	19,855	3,900	3,550	20,500	19,500
EX70 Other Operating							
8210-4006 Storm Watr.Dischg.Permit	5,000	5,000	5,000	5,000	6,500	5,000	6,500
8209-0000 Diggers Hot Line	4,758	4,232	4,277	4,501	3,030	5,000	5,000
8950-0000 Depreciation Expense	518,630	526,441	559,125	603,979	452,997	604,000	652,000
EX70 Total	528,388	535,673	568,402	613,480	462,527	614,000	663,500
TOTAL EXPENSES	850,212	828,135	848,781	894,059	651,535	953,280	980,755

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Thru Septe	2015 Budget	2016 Budget
--	------------------------	------------------------	------------------------	------------------------	----------------------------	------------------------	------------------------

EXPENSES

EX40 Materials And Supplies							
8700-0000 Leaf Collection	108	642	21,025	32,443	966	22,000	22,000
8705-0000 Sweeping	4,187	6,783	4,088	2,209	990	7,500	7,500
8715-0000 CB & MH Repair	3,705	5,864	1,467	14,111	2,984	5,000	5,000
8720-0000 Curb & Gutter	1,275	102	(40)	(106)	75	500	500
8725-0000 Frozen Culverts	-	-	50	-	-	200	200
8735-0000 Culverts/Ditching	11,227	21,514	16,258	5,960	8,049	14,000	14,000
8740-0000 Erosion Control	12,120	7,946	10,729	3,930	3,869	10,000	10,000
8745-0000 Detention Basin Maint.	5,220	70,216	-	-	-	1,000	1,000
8760-0000 Illicit Discharge	-	-	-	-	593	500	500
8770-0000 Public Education	3,845	2,755	3,568	3,777	3,846	4,500	5,000
8775-0000 Storm Sewer Monitoring/Sa	985	-	24	-	4	1,500	1,000
EX40 Total	42,672	115,822	57,169	62,324	21,376	66,700	66,700
EX45 Lease/Rent Expense							
8152-3000 Rent-Equipment	-	-	-	-	-	30,000	30,000
EX45 Total	-	-	-	-	-	30,000	30,000
EX51 DPW Activities							
8700-0001 Leaf Collection Labor	67,019	94,294	60,466	71,167	2,419	84,000	84,000
8705-0001 Sweeping Labor	45,837	44,065	27,823	39,347	29,939	37,000	37,000
8710-0001 Catch Basin Cleaning Labor	14,752	3,960	16,401	11,683	11,274	13,000	13,000
8715-0001 CB & MH Repair Labor	54,829	8,149	5,809	28,612	27,754	1,400	1,400
8720-0001 Curb & Gutter Labor	95	-	276	-	-	700	700
8725-0001 Frozen Culverts Labor	505	218	2,506	2,026	844	700	700
8730-0001 Roadside Debris Labor	-	-	-	1,601	1,015	7,500	7,500
8735-0001 Culverts/Ditching Labor	172,132	122,423	96,277	107,390	100,159	80,000	80,000
8736-0001 Ditch/Detention Pond Mow	35,458	23,566	33,508	23,018	6,638	22,000	22,000
8740-0001 Erosion Control Labor	505	-	-	-	114	700	700
8745-0001 Detention Basin M. Labor	2,130	381	657	-	956	1,400	1,400
8750-0001 Waste Oil Program Labor	-	-	-	-	281	-	-
8760-0001 Illicit Discharge Labor	509	-	-	-	-	230	230
8765-0001 Invest/Elimin. Labor	3,849	-	-	221	281	4,700	4,700
EX51 Total	397,620	297,056	243,723	285,065	181,674	253,330	253,330
EX60 Contractual Services							
8300-8736 Contracted Det. Pond Mow	-	-	-	-	-	4,000	4,000
EX60 Total	-	-	-	-	-	4,000	4,000
TOTAL EXPENSES	440,292	412,878	300,892	347,389	203,050	354,030	354,030

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Thru Septe	2015 Budget	2016 Budget
--	------------------------	------------------------	------------------------	------------------------	----------------------------	------------------------	------------------------

EXPENSES

EX92 Bond Issue Expenditures							
8800-0000 Bond Expenses	320	351	21,237	854	649	450	700
EX92 Total	320	351	21,237	854	649	450	700
EX93 Debt - Principal Payments							
8801-0000 Interest Expense	79,426	96,496	114,340	121,640	58,487	111,125	110,000
8801-0100 Int on Advance-General Fu	16,020	13,187	8,746	4,076	-	-	-
EX93 Total	95,446	109,683	123,086	125,716	58,487	111,125	110,000
EX94 Debt - Interest Payments							
8850-0003 Amort of Deferred Debt Cos	-	465	-	-	-	-	-
8850-0004 Amort of Debt Premium/(Dis	-	(1,313)	(4,191)	(5,756)	-	(5,750)	(5,750)
EX94 Total	-	(848)	(4,191)	(5,756)	-	(5,750)	(5,750)
EX97 Capital In Progress							
8905-0000 Sewer Utility Project Expen	-	25,080	2,798	-	530,498	-	-
8905-2230 WIP Equipment	-	-	(2,629)	-	-	-	-
EX97 Total	-	25,080	169	-	530,498	-	-
TOTAL EXPENSES	95,766	134,266	140,301	120,814	589,634	105,825	104,950