

**Village of
Menomonee Falls
Wisconsin**

**2018
Adopted Budget**

VILLAGE OF MENOMONEE FALLS

2018 BUDGET

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Chapter 1

BUDGET OVERVIEW

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DIRECTORY OF VILLAGE OFFICIALS

Village Board:	Title	Term Expiration
Joseph Helm	President	April 2018
Bonnie Lemmer	Trustee	April 2019
Paul Tadda	Trustee	April 2019
Jeremy Walz	Trustee	April 2019
David Glasgow	Trustee	April 2020
Katie Kress	Trustee	April 2020
Randy Van Alstyne	Trustee	April 2020
Administration:	Title	
Mark Fitzgerald	Village Manager	
Arlyn Johnson	Assistant Village Manager, Director of Public Works	
Anna Ruzinski	Assistant Village Manager, Dir. of Protective Services, Police Chief	
Michael Morse	Village Attorney	
Janice Moyer	Clerk/Treasurer	
Jason Kaczmarek	Finance Director	
Julie Multhauf	Finance Coordinator	

Financial Auditors:

Reilly, Penner & Benton, LLP, Milwaukee, Wisconsin

Bond Counsel:

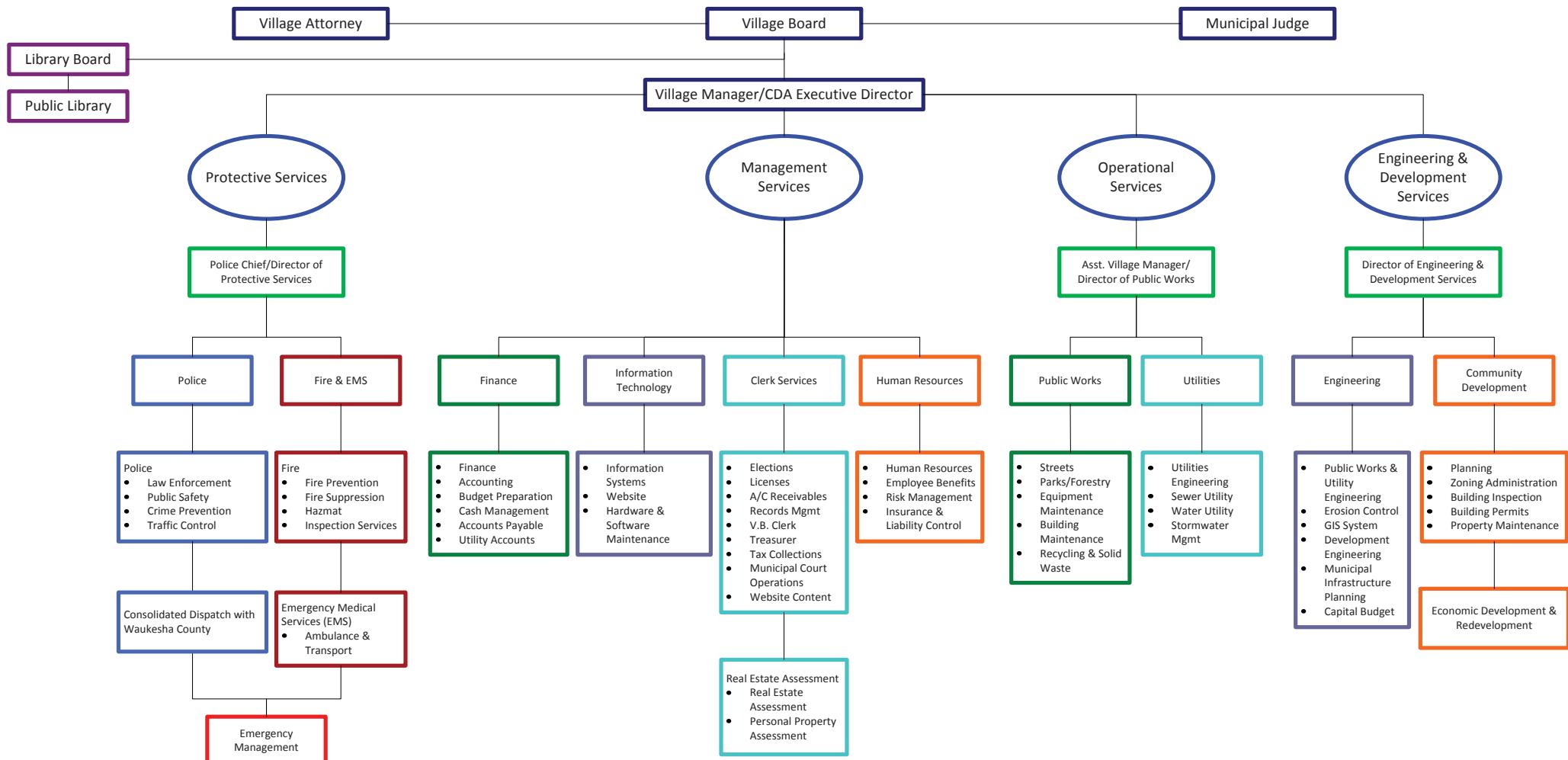
Quarles & Brady, Milwaukee, Wisconsin

Financial Advisors:

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

VILLAGE OF MENOMONEE FALLS

Functional Organization Chart



STRUCTURE OF VILLAGE FUNDS

The accounting records of the Village are organized into funds and account groups, each of which is treated like a separate entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute assets, liabilities, fund equity (reserves), revenues and expenditures/expenses.

GOVERNMENTAL FUNDS:

GENERAL FUND

Contains cost of providing police & fire protection, 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.

Chapter 2

BUDGET SUMMARIES

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GENERAL OPERATING BUDGET SUMMARY

	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ESTIMATE	2018 BUDGET	% Change
REVENUES:						
Property taxes	17,071,346	17,612,240	17,999,639	17,999,639	18,493,000	3%
Intergovernmental	2,918,647	2,724,497	2,659,770	2,659,770	3,176,100	19%
Public charges for services	1,223,156	1,385,351	1,412,199	1,412,199	1,498,200	6%
Water Utility payment in lieu of tax	1,290,385	1,316,613	1,370,000	1,370,000	1,400,000	2%
Licenses and permits	1,290,029	1,296,860	1,078,600	1,078,600	1,034,300	(4%)
Miscellaneous	7,507,620	1,064,893	678,112	678,112	882,600	30%
Fines and penalties	574,743	573,746	622,700	622,700	573,000	(8%)
Other taxes	428,150	448,647	267,000	267,000	338,000	27%
Total operating revenues	32,304,076	26,422,847	26,088,020	26,088,020	27,395,200	5%
EXPENDITURES:						
Public Safety	14,181,740	14,732,165	14,883,247	14,653,247	15,719,300	6%
Public Works	3,500,685	3,968,220	4,158,745	4,158,745	4,360,400	5%
General Government	3,553,321	3,514,080	4,130,529	4,130,329	4,290,800	4%
Conservation and Development	957,949	1,218,994	1,241,049	1,241,049	1,282,900	3%
Culture & Recreation	831,754	993,488	938,950	988,950	984,800	5%
Total operating expenditures	23,025,449	24,426,947	25,352,520	25,172,320	26,638,200	5%
Excess (deficit) of revenues over (under) expenditures	9,278,627	1,995,900	735,500	915,700	757,000	
OTHER FINANCING SOURCES/USES:						
Transfers from other funds	3,559	93,830	-	-	-	-
Transfer (to) other funds	(9,282,186)	(2,044,653)	(735,500)	(732,131)	(757,000)	3%
Total other financing sources (uses)	(9,278,627)	(1,950,823)	(735,500)	(732,131)	(757,000)	3%
Excess (deficit) of revenues and other sources over (under) and other uses	-	45,077	-	183,569	-	
Fund Balance, beginning of year	9,640,584	9,640,584	9,685,661	9,685,661	9,869,230	2%
Fund Balance, end of year	9,640,584	9,685,661	9,685,661	9,869,230	9,869,230	2%

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.

	2015 Actual	2016 Actual	2017 Estimate	2018 Budget
Fund Balance				
Nonspendable	2,252,876	2,264,263	2,300,000	2,300,000
Unassigned	7,387,708	7,421,398	7,569,230	7,569,230
	<u>9,640,584</u>	<u>9,685,661</u>	<u>9,869,230</u>	<u>9,869,230</u>
Expenditures				
Total Expenditures	\$ 32,307,635	\$ 26,471,600	\$ 25,904,451	\$ 25,881,200
Amount needed per month	<u>2,692,303</u>	<u>2,205,967</u>	<u>2,158,704</u>	<u>2,156,767</u>
Working Capital				
Unassigned fund balance	\$ 7,387,708	\$ 7,421,398	\$ 7,569,230	\$ 7,569,230
Divided by monthly needs	<u>2,692,303</u>	<u>2,205,967</u>	<u>2,158,704</u>	<u>2,156,767</u>
Months of working capital	<u>2.7</u>	<u>3.4</u>	<u>3.5</u>	<u>3.5</u>

PROPERTY TAX HISTORY

TOTAL LEVY

2014 for 2015	2015 for 2016	2016 for 2017	Property taxes:	2017 for 2018	Change
\$ 17,071,346	\$ 17,612,240	\$ 17,999,639	General Operations	\$ 18,493,000	2.7%
2,374,220	2,356,722	2,331,274	Debt Service	2,357,000	1.1%
1,420,173	1,420,173	1,420,173	Library Operations	1,450,000	2.1%
314,665	284,050	284,705	Library Building Maintenance	282,000	(1.0%)
931,250	931,250	931,250	Storm Water Utility	931,000	-
300,000	-	-	Interceptor Sewer	-	-
\$ 22,411,654	\$ 22,604,435	\$ 22,967,041		\$ 23,513,000	2.4%

TAX RATES (per thousand of assessed value)

2014 for 2015	2015 for 2016	2016 for 2017	Property taxes:	2017 for 2018	Change
\$ 4.02	\$ 4.12	\$ 4.12	General Operations	\$ 4.19	1.7%
0.52	0.51	0.49	Debt Service	0.49	-
0.31	0.31	0.30	Library Operations	0.30	-
0.07	0.06	0.06	Library Building Maintenance	0.06	-
0.21	0.20	0.20	Storm Water Utility	0.19	(5.0%)
0.07	-	-	Interceptor Sewer	-	-
\$ 5.20	\$ 5.20	\$ 5.17		\$ 5.23	1.2%

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 2.41%. 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

	01/01/14 2014 for 2015	01/01/15 2015 for 2016	01/01/16 2016 for 2017	01/01/17 2017 for 2018
All valuation except TID Districts	4,261,594,700	4,340,669,200	4,447,852,400	4,618,925,900
TID #4 - Heritage Reserve	92,555,800	92,460,600	95,065,100	96,103,700
TID #5 - Westbrook Corp Park	77,033,800	81,272,000	93,176,900	105,170,700
TID #6 - Main Street	10,057,400	10,868,100	13,325,300	12,920,400
TID #7 - First Park	20,467,800	17,585,400	17,773,100	19,976,200
TID #8 - Falls Parkway	13,282,700	21,426,200	43,702,100	82,999,400
TID #9 - Downtown	-	-	-	-
TID #10 - Good Hope	14,500,900	13,246,000	9,808,500	9,848,900
TID #11 - Megal Court	4,381,700	4,489,200	2,535,500	3,517,200
TID #12 - Lilly Road	-	1,036,900	5,138,900	13,185,000
	4,493,874,800	4,583,053,600	4,728,377,800	4,962,647,400

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
2017 for 2018	4,962,647,400	4,826,340,390	5.23	0.06	1.2%
2016 for 2017	4,728,377,800	4,723,062,540	5.17	(0.03)	(0.6%)
2015 for 2016	4,583,053,600	4,586,133,140	5.20	-	-
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%)

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.

Remaining Allowable Debt Capacity

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

	01/01/16	01/01/17
	ACTUAL	ACTUAL
Full Equalized Value	4,728,377,800	4,962,647,400
x Statutory limit %	5.00%	5.00%
Calculated debt limit	<u>\$236,418,890</u>	<u>\$248,132,370</u>
Less total general obligation debt	<u>93,597,716</u>	<u>100,094,763</u>
Remaining allowable debt under State Statute limitation	142,821,174	148,037,607
Conservative amount - 60% of allowable limit	<u>141,851,334</u>	<u>148,879,422</u>
Remaining allowable debt capacity using conservative limit	<u>48,253,618</u>	<u>48,784,659</u>

Long-Term Debt Obligations by Funding Source

	12/31/14	12/31/15	12/31/16	12/31/17
	ACTUAL	ACTUAL	ACTUAL	ESTIMATE
General Obligation Debt				
Tax levy supported debt	18,164,110	17,742,863	17,282,616	16,812,363
Special Assessment debt	705,152	524,536	372,920	246,310
Tipping fee supported debt	14,150,000	12,475,000	10,775,000	20,700,000
TID supported G.O.	47,640,000	58,420,000	58,020,000	54,645,000
Utility supported G.O.	6,244,360	6,638,270	7,147,180	7,691,090
	<u>86,903,622</u>	<u>95,800,669</u>	<u>93,597,716</u>	<u>100,094,763</u>
Other Village Debt:				
Clean Water Fund Loans - Utility	1,589,055	1,422,408	1,251,046	1,142,089
	<u>1,589,055</u>	<u>1,422,408</u>	<u>1,251,046</u>	<u>1,142,089</u>
	<u>88,492,677</u>	<u>97,223,077</u>	<u>94,848,762</u>	<u>101,236,852</u>

OUTSTANDING DEBT INFORMATION

Projected 12/31/17	Average Coupon Rate	Issue Amount	Final Maturity	First Callable	Issue Title	Purpose
<u>General Obligation Debt</u>						
\$ 625,000	4.10%	3,800,000	2018	06/01/16	2008 G.O. Notes	To Finance 2008 Capital Budget
950,000	3.52%	3,320,000	2019	05/01/17	2009 G.O. Notes	To Finance 2009 Capital Budget
1,850,000	3.04%	3,955,000	2020	06/01/18	2010 G.O. Notes	To Finance 2010 Capital Budget
3,400,000	3.05%	11,800,000	2019	No Call	2010 G.O. Notes	To Finance TID #8 - remediation/construction
3,800,000	3.63%	6,830,000	2021	06/01/19	2011 G.O. Notes	To Finance 2011 Capital Budget
100,000	2.03%	1,800,000	2019	No Call	2011 G.O. Notes	To Finance TID 8 expenditures
3,100,000	2.80%	4,610,000	2022	06/01/20	GO Promissory Notes	2012 capital budget
3,075,000	3.42%	6,400,000	2021	No Call	GO Refunding Bonds (2012A)	Current refunding of 2002B bonds
4,575,000	3.34%	7,950,000	2022	No Call	GO Refunding Bonds (2012B)	Advance refunding of 2003B bonds
1,350,000	2.43%	1,850,000	2019	09/01/18	GO Refunding Notes	Long-term financing of TID #5 balloon
1,945,000	2.99%	2,370,000	2023	06/01/21	GO Promissory Notes	2013 Capital Budget (WU, STM)
1,200,000	2.28%	1,930,000	2023	No Call	WU Taxable GO Ref Bonds	Cur Ref 2000 Issuance, Adv Ref 2005 Issuance
1,025,000	1.96%	3,825,000	2018	No Call	TID #5 GO Refunding Bonds	Refinance 2004 Issuance (TID #5)
4,170,000	2.91%	4,920,000	2024	06/01/22	GO Promissory Notes	2014 Capital Budget (Levy, WU, 605)
8,400,000	4.00%	8,450,000	2030	05/01/24	TID #6 GO Refunding Notes	Refinance portion 2010 Issuance (Hotel Debt)
139,763	0.00%	223,622	2022	No Call	County Trunked Radio	Waukesha County Trunked Radio
4,000,000	3.11%	4,300,000	2025	03/01/23	GO Promissory Notes (series 2015B)	TID #8 funding
7,400,000	2.95%	7,850,000	2025	03/01/23	GO Promissory Notes (series 2015C)	TID #8 funding
3,000,000	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 2012 Issuance (TID #10)
3,095,000	2.00%	3,190,000	2026	05/01/24	GO Promissory Notes (series 2016A)	2016 Capital Budget
1,280,000	2.00%	1,280,000	2019	09/01/18	GO Promissory Notes (series 2016B)	Refinance 2013 Issuance (TID #6)
5,500,000	2.13%	5,500,000	2019	09/01/18	GO Promissory Notes (series 2016C)	Refinance 2013 Issuance (TID #6, #10, #11)
2,500,000	2.00%	2,500,000	2026	06/01/24	GO Promissory Notes (series 2016D)	Public Infrastructure in TID #8
7,425,000	2.99%	7,425,000	2033	06/01/28	GO Promissory Bonds (series 2016E)	Refinance 2013 Issuance (TID #8)
1,280,000	3.38%	1,280,000	2020	03/01/19	GO Promissory Notes (series 2017A)	Refinance #129 (TID #12)
14,935,000	2.64%	14,935,000	2027	06/01/25	GO Promissory Notes (series 2017B)	2017 Capital Budget (w/ DPW Facility)
100,094,763						
<u>Utility Revenue Bonds</u>						
42,922	2.97%	217,231	2020	No Call	2001 Sewer Clean Water Fund	Finance Northwest Interceptor - Brookfield
1,099,167	2.55%	1,877,778	2027	No Call	1995 Clean Water Fund Loan	For sewerage treatment plant capacity in Sussex
\$ 101,236,852						

**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
2018	2,035,253	110,610	2,770,000	1,475,000	100,000	2,355,000	50,000	-	-	-	755,000	182,880	506,000	10,339,743
2019	1,825,253	56,700	2,930,000	1,100,000	2,280,000	2,780,000	50,000	14,075,000	525,000	-	760,000	139,696	561,000	27,082,649
2020	1,623,953	44,000	2,985,000	100,000	275,000	1,155,000	50,000	-	-	1,280,000	775,000	137,677	340,000	8,765,630
2021	1,422,953	25,000	3,125,000	150,000	400,000	1,160,000	50,000	-	-	-	695,000	120,571	280,000	7,428,524
2022	2,317,951	10,000	2,360,000	150,000	600,000	1,185,000	50,000	-	-	-	600,000	108,260	145,000	7,526,211
2023	1,865,000	-	1,395,000	-	650,000	1,250,000	-	-	-	-	1,075,000	111,018	720,000	7,066,018
2024	1,900,000	-	1,310,000	-	775,000	1,250,000	-	-	-	-	670,000	113,845	-	6,018,845
2025	640,000	-	1,245,000	-	825,000	8,050,000	-	-	-	-	735,000	116,745	-	11,611,745
2026	430,000	-	1,280,000	-	875,000	675,000	-	-	-	-	795,000	119,719	-	4,174,719
2027	200,000	-	1,300,000	-	900,000	650,000	-	-	-	-	700,000	122,768	-	3,872,768
2028	-	-	-	-	925,000	675,000	-	-	-	-	-	-	-	1,600,000
2029	-	-	-	-	950,000	700,000	-	-	-	-	-	-	-	1,650,000
2030	-	-	-	-	1,000,000	725,000	-	-	-	-	-	-	-	1,725,000
2031	-	-	-	-	-	750,000	-	-	-	-	-	-	-	750,000
2032	-	-	-	-	-	800,000	-	-	-	-	-	-	-	800,000
2033	-	-	-	-	-	825,000	-	-	-	-	-	-	-	825,000
Total	14,260,363	246,310	20,700,000	2,975,000	10,555,000	24,985,000	250,000	14,075,000	525,000	1,280,000	7,560,000	1,273,179	2,552,000	101,236,852
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
2018	395,636	6,268	727,860	59,938	374,881	723,025	6,250	336,500	11,156	43,200	204,858	30,930	71,110	2,991,612
2019	314,806	3,405	510,840	39,563	371,569	649,444	5,125	336,500	11,156	43,200	172,961	26,361	55,307	2,540,237
2020	262,997	1,807	412,265	10,688	320,375	558,813	3,813	-	-	21,600	153,591	22,653	41,374	1,809,976
2021	217,034	706	310,240	6,938	308,563	531,822	2,313	-	-	-	133,633	19,222	31,375	1,561,846
2022	169,059	156	225,640	2,344	291,063	502,547	781	-	-	-	115,642	16,256	24,150	1,347,638
2023	113,890	-	164,140	-	267,563	471,313	-	-	-	-	90,920	13,463	10,800	1,132,089
2024	57,590	-	112,040	-	239,063	438,594	-	-	-	-	64,545	10,599	-	922,431
2025	21,690	-	74,390	-	207,063	295,906	-	-	-	-	44,020	7,663	-	650,732
2026	9,645	-	47,220	-	173,063	161,438	-	-	-	-	25,548	4,652	-	421,566
2027	2,500	-	16,250	-	136,438	143,313	-	-	-	-	8,750	1,563	-	308,814
2028	-	-	-	-	97,656	124,281	-	-	-	-	-	-	-	221,937
2029	-	-	-	-	59,000	105,025	-	-	-	-	-	-	-	164,025
2030	-	-	-	-	20,000	84,356	-	-	-	-	-	-	-	104,356
2031	-	-	-	-	-	62,225	-	-	-	-	-	-	-	62,225
2032	-	-	-	-	-	38,388	-	-	-	-	-	-	-	38,388
2033	-	-	-	-	-	12,994	-	-	-	-	-	-	-	12,994
Total	1,564,847	12,342	2,600,885	119,471	2,866,297	4,903,484	18,282	673,000	22,312	108,000	1,014,468	153,362	234,116	14,290,866
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
2018	2,430,889	116,878	3,497,860	1,534,938	474,881	3,078,025	56,250	336,500	11,156	43,200	959,858	213,810	577,110	13,331,355
2019	2,140,059	60,105	3,440,840	1,139,563	2,651,569	3,429,444	55,125	14,411,500	536,156	43,200	932,961	166,057	616,307	29,622,886
2020	1,886,950	45,807	3,397,265	110,688	595,375	1,713,813	53,813	-	-	1,301,600	928,591	160,330	381,374	10,575,606
2021	1,639,987	25,706	3,435,240	156,938	708,563	1,691,822	52,313	-	-	-	828,633	139,793	311,375	8,990,370
2022	2,487,010	10,156	2,585,640	152,344	891,063	1,687,547	50,781	-	-	-	715,642	124,516	169,150	8,873,849
2023	1,978,890	-	1,559,140	-	917,563	1,721,313	-	-	-	-	1,165,920	124,481	730,800	8,198,107
2024	1,957,590	-	1,422,040	-	1,014,063	1,688,594	-	-	-	-	734,545	124,444	-	6,941,276
2025	661,690	-	1,319,390	-	1,032,063	8,345,906	-	-	-	-	779,020	124,408	-	12,262,477
2026	439,645	-	1,327,220	-	1,048,063	836,438	-	-	-	-	820,548	124,371	-	4,596,285
2027	202,500	-	1,316,250	-	1,036,438	793,313	-	-	-	-	708,750	124,331	-	4,181,582
2028	-	-	-	-	1,022,656	799,281	-	-	-	-	-	-	-	1,821,937
2029	-	-	-	-	1,009,000	805,025	-	-	-	-	-	-	-	1,814,025
2030	-	-	-	-	1,020,000	809,356	-	-	-	-	-	-	-	1,829,356
2031	-	-	-	-	-	812,225	-	-	-	-	-	-	-	812,225
2032	-	-	-	-	-	838,388	-	-	-	-	-	-	-	838,388
2033	-	-	-	-	-	837,994	-	-	-	-	-	-	-	837,994
Total	15,825,210	258,652	23,300,885	3,094,471	13,421,297	29,888,484	268,282	14,748,000	547,312	1,388,000	8,574,468	1,426,541	2,786,116	115,527,718
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

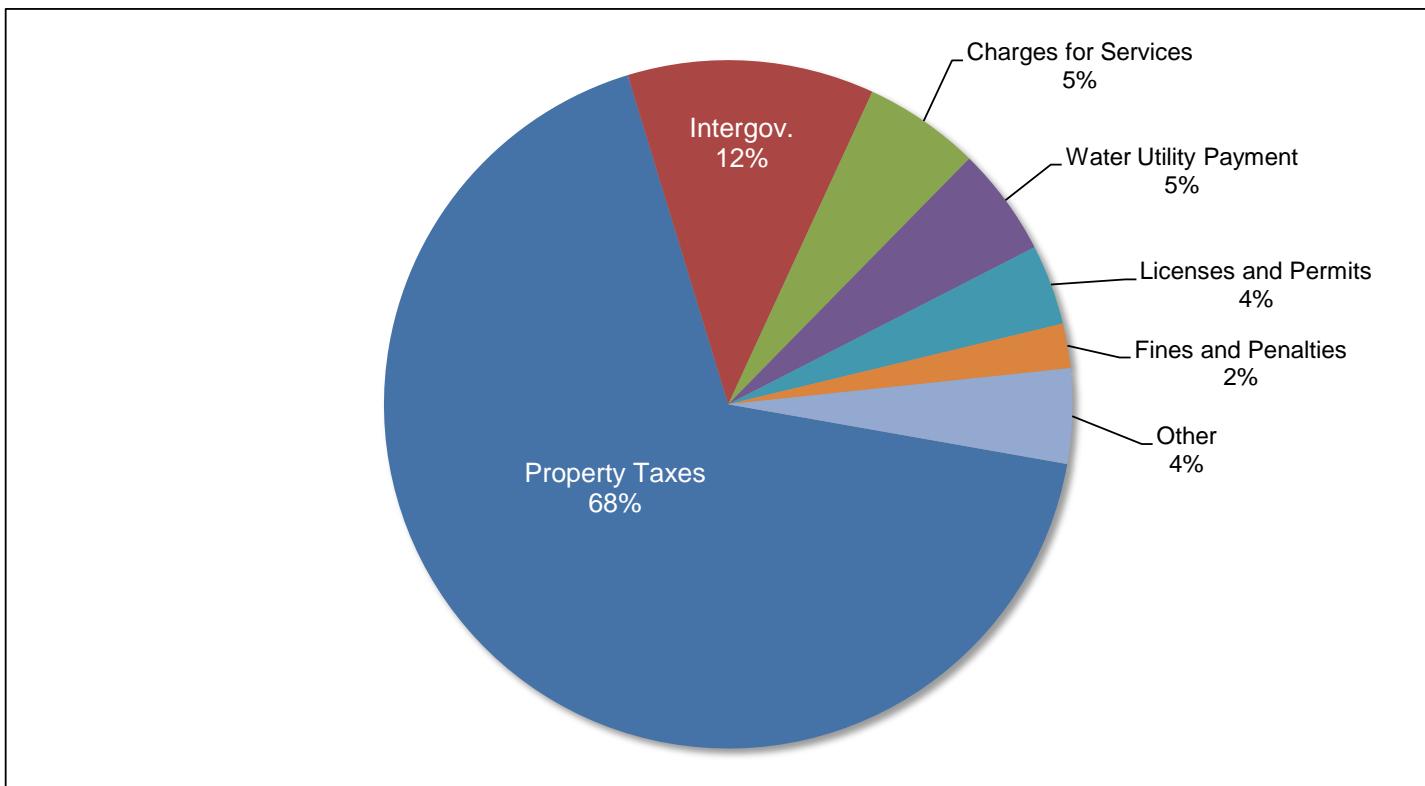
GENERAL FUND REVENUES

General Fund Revenues Summary **Page 3.1**

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

GENERAL FUND REVENUES SUMMARY

2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ESTIMATE	REVENUES	2018 BUDGET	% Change
OPERATING REVENUES:						
17,071,346	17,612,240	17,999,639	17,999,639	Property taxes	18,493,000	3%
2,918,647	2,724,497	2,659,770	2,659,770	Intergovernmental	3,176,100	19%
1,223,156	1,385,351	1,412,199	1,412,199	Public charges for services	1,498,200	6%
1,290,385	1,316,613	1,370,000	1,370,000	Water Utility payment in lieu of tax	1,400,000	2%
1,290,029	1,296,860	1,078,600	1,078,600	Licenses and permits	1,034,300	(4%)
7,507,620	1,064,893	678,112	678,112	Miscellaneous	882,600	30%
574,743	573,746	622,700	622,700	Fines and penalties	573,000	(8%)
428,150	448,647	267,000	267,000	Other taxes	338,000	27%
32,304,076	26,422,847	26,088,020	26,088,020	Sub-total revenues	27,395,200	5%
OTHER FINANCING SOURCES:						
3,559	93,830	-	-	Transfers from other funds	-	-
32,307,635	26,516,677	26,088,020	26,088,020	Total revenues	27,395,200	5%



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. Per State Statutes, starting in 2017, 70% of this tax is remitted to the Tourism Commission.

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

Chapter 4

GENERAL FUND EXPENDITURES

Personnel FTE Summary Page 4.1

Comparative Expenditure Budgets Page 4.2

General Fund Expenditures by Function and Classification Page 4.3

Summary and Details of Expenditures:

General Government Function Summary: Page 4.4

Administration:

Village Board, Village Manager, Court and Village Attorney

Supportive Services

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

Public Safety Function Summary: Page 4.16

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

Public Works Function Summary: Page 4.25

Street Maintenance, Equipment Maintenance, and Municipal Garages

Culture, Recreation and Education: Page 4.29

Community Life, Old Falls Village, Parks

Conservation and Development Function Summary: Page 4.34

Community Development, Engineering, Zoning & Inspections, Planning

Other Financing Uses Summary: Page 4.39

Transfers to Other Funds

SUMMARY OF AUTHORIZED POSITIONS

(FULL TIME EQUIVALENTS)

2015 Budget	2016 Budget	2017 Budget	AUTHORIZED POSITIONS	2018 Part-time	2018 Full-time	2018 Budget	Change
			General Government:				
1.0	1.0	1.0	Village Manager		1.0	1.0	-
6.5	6.5	6.5	Clerk Services	1.5	5.0	6.5	-
1.3	1.3	1.3	Human Resources	0.3	1.0	1.3	-
2.6	1.6	1.6	Municipal Building Maintenance	0.6	1.0	1.6	-
2.0	2.0	2.0	Court		2.0	2.0	-
4.0	3.7	3.7	Village Attorney	0.7	3.0	3.7	-
5.0	5.0	5.0	Financial Services		5.0	5.0	-
4.0	4.0	4.0	IT		4.0	4.0	-
26.4	25.1	25.1	Subtotal - General Government	3.1	22.0	25.1	-
			Public Safety:				
11.5	10.5	-	Emergency Dispatch	-	-	-	-
71.3	71.3	78.3	Police	6.3	75.0	81.3	3.0
38.2	54.4	62.1	Fire & EMS	30.3	22.0	52.3	(9.8)
121.0	136.2	140.4	Subtotal - Public Safety	36.6	97.0	133.6	(6.8)
			Public Works:				
15.7	16.2	16.1	Streets Maintenance	0.4	16.0	16.4	0.3
4.0	4.0	4.0	Equipment Maintenance		4.0	4.0	-
19.7	20.2	20.1	Subtotal - Public Works	0.4	20.0	20.4	0.3
			Culture and Recreation				
5.4	5.4	5.4	Parks Operations	1.6	4.0	5.6	0.2
			Development:				
8.6	8.6	8.6	Engineering	0.6	9.0	9.6	1.0
3.5	3.5	3.5	Zoning and Building Inspections		3.0	3.0	(0.5)
4.0	4.0	4.0	Planning		4.0	4.0	-
16.1	16.1	16.1	Subtotal - Development	0.6	16.0	16.6	0.5
188.6	203.0	207.1	Total General Fund positions	42.3	159.0	201.3	(5.8)
20.1	20.1	20.0	Library	8.0	12.0	20.0	-
14.9	14.9	14.0	Water Utility *	-	14.0	14.0	-
4.4	4.4	4.4	Sewer Utility *	0.4	4.0	4.4	-
228.0	242.4	245.5	Grand total authorized positions	50.7	189.0	239.7	(5.8)

* Employees with duties split between the Water and Sewer utilities are counted in the Water Utility.
Note: Positions paid with a stipend (such as trustees and election workers) are not included above.

GENERAL FUND COMPARATIVE EXPENDITURE BUDGETS

Department	2018	2017	Amount Change	Percent Change
Village Board	48,000	47,665	335	1%
Village Manager	75,300	73,786	1,514	2%
Clerk Services	674,500	593,150	81,350	14%
Human Resources	103,600	101,780	1,820	2%
Assessment of Property	183,000	183,200	(200)	-
Building Maintenance	403,300	384,925	18,375	5%
Insurances	121,300	114,650	6,650	6%
Judicial	253,400	246,400	7,000	3%
Village Attorney	411,600	403,865	7,735	2%
Financial Services	413,100	423,250	(10,150)	(2%)
CIS	1,603,700	1,557,858	45,842	3%
Total General Government	4,290,800	4,130,529	160,271	4%
Dispatch	-	51,225	(51,225)	(100%)
Police	9,538,200	8,832,101	706,099	8%
EMS	3,583,000	3,430,025	152,975	4%
Fire	956,200	926,026	30,174	3%
Fire Protection	1,575,000	1,575,000	-	-
Pest & Weed	38,000	40,100	(2,100)	(5%)
Emergency Government	5,800	5,700	100	2%
Other Protection	23,100	23,070	30	-
Total Public Safety	15,719,300	14,883,247	836,053	6%
Street Maintenance	3,738,900	3,592,770	146,130	4%
Equipment Maintenance	483,500	471,975	11,525	2%
Garages	138,000	94,000	44,000	47%
Total Public Works	4,360,400	4,158,745	201,655	5%
Community Quality of Life	73,600	63,350	10,250	16%
Old Falls Village	28,700	28,900	(200)	(1%)
Park Operations	860,900	825,600	35,300	4%
Park Projects	21,600	21,100	500	2%
Total Culture & Recreation	984,800	938,950	45,850	5%
CDA	33,700	32,840	860	3%
Engineering	308,900	275,804	33,096	12%
Zoning & Inspection	573,500	574,120	(620)	-
Planning	366,800	358,285	8,515	2%
Total Development	1,282,900	1,241,049	41,851	3%
Total before Other Uses of Funds	26,638,200	25,352,520	1,285,680	5%
Transfer to other funds	757,000	735,500	21,500	3%
Total Expenses	27,395,200	26,088,020	1,307,180	5%

GENERAL FUND EXPENDITURES

by FUNCTION

2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ESTIMATE	EXPENDITURES	2018 BUDGET	% Change
3,553,321	3,514,080	4,130,529	4,130,329	General Government	4,290,800	4%
14,181,740	14,732,165	14,883,247	14,653,247	Public Safety	15,719,300	6%
3,500,685	3,968,220	4,158,745	4,158,745	Public Works	4,360,400	5%
831,754	993,488	938,950	988,950	Culture & Recreation	984,800	5%
957,949	1,218,994	1,241,049	1,241,049	Conservation and Development	1,282,900	3%
23,025,449	24,426,947	25,352,520	25,172,320	Total operating expenditures	26,638,200	5%
9,282,186	2,044,653	735,500	732,131	Transfers Out	757,000	3%
32,307,635	26,471,600	26,088,020	25,904,451	Total Expenditures	27,395,200	5%

by CLASSIFICATION

2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ESTIMATE	EXPENDITURES	2018 BUDGET	% Change
15,171,177	16,159,917	16,589,661	16,359,661	Personnel	17,535,000	6%
5,406,119	5,402,428	5,605,008	5,654,808	Other Operating	5,630,000	0%
1,597,693	1,578,204	1,758,481	1,758,481	Contractual Services	1,840,200	5%
850,460	1,286,398	1,399,370	1,399,370	Capital Outlay	1,633,000	17%
23,025,449	24,426,947	25,352,520	25,172,320	Total operating expenditures	26,638,200	5%
9,282,186	2,044,653	735,500	732,131	Transfers Out	757,000	3%
32,307,635	26,471,600	26,088,020	25,904,451	Total Expenditures	27,395,200	5%

by CLASSIFICATION (%)

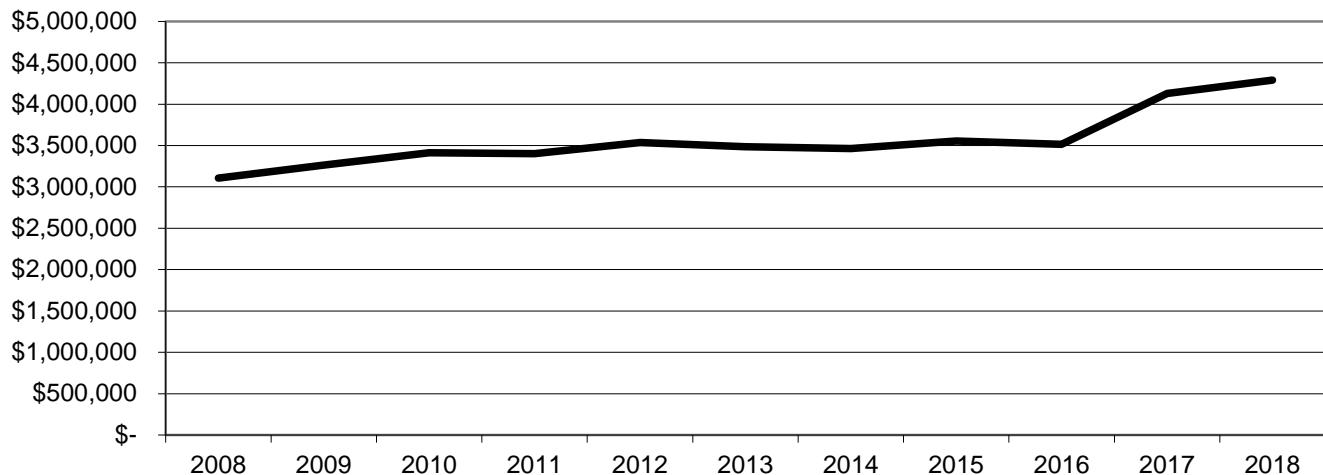
2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ESTIMATE	EXPENDITURES	2018 BUDGET
66%	66%	65%	65%	Personnel	66%
23%	22%	22%	22%	Other Operating	21%
7%	6%	7%	7%	Contractual Services	7%
4%	5%	6%	6%	Capital Outlay	6%

[GENERAL GOVERNMENT FUNCTION SUMMARY]

Oversight, Administration & Fiscal Responsibility

2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ESTIMATE	EXPENDITURES	2018 BUDGET	% Change
44,993	55,275	47,665	47,665	Village Board	48,000	1%
62,689	78,742	73,786	73,786	Village Manager	75,300	2%
543,649	635,659	593,150	593,150	Clerk Services	674,500	14%
98,711	100,885	101,780	101,780	Human Resources	103,600	2%
204,469	182,432	183,200	183,000	Assessing	183,000	-
422,472	360,276	384,925	384,925	Municipal Building Maintenance	403,300	5%
71,390	74,919	114,650	114,650	Insurances	121,300	6%
196,630	250,956	246,400	246,400	Municipal Court	253,400	3%
360,349	351,509	403,865	403,865	Village Attorney	411,600	2%
373,201	354,061	423,250	423,250	Financial Services	413,100	(2%)
1,174,768	1,069,366	1,557,858	1,557,858	Information Technology	1,603,700	3%
3,553,321	3,514,080	4,130,529	4,130,329	Total Expenditures	4,290,800	4%
15%	14%	16%	16%	% of total operating expenditures	16%	

General Government Total Expenditures Trend



100 (VILLAGE BOARD)

2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ESTIMATE	EXPENDITURES	2018 BUDGET	% Change
41,025	43,816	43,665	43,665	Personnel	44,000	1%
3,968	2,032	4,000	4,000	Other Operating	4,000	-
-	9,427	-	-	Contracted services	-	-
44,993	55,275	47,665	47,665	Total Expenditures	48,000	1%

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)

2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ESTIMATE	EXPENDITURES	2018 BUDGET	% Change
121,844	136,297	127,375	127,375	Personnel*	132,000	4%
4,076	4,441	8,525	8,525	Other Operating	8,300	(3%)
(63,231)	(61,996)	(62,114)	(62,114)	Charged to TIDs	(65,000)	5%
62,689	78,742	73,786	73,786	Total Expenditures	75,300	2%

* 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)

2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ESTIMATE	EXPENDITURES	2018 BUDGET	% Change
413,080	492,582	448,450	448,450	Personnel*	518,000	16%
64,901	82,642	88,000	88,000	Other Operating	99,500	13%
57,868	60,435	56,700	56,700	Contracted services	57,000	1%
7,800	-	-	-	Capital Outlay	-	-
543,649	635,659	593,150	593,150	Total Expenditures	674,500	14%

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

BUDGET HIGHLIGHTS:

Personnel and other operating costs in 2018 are higher due to the increase in the number of elections.

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)

2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ESTIMATE	EXPENDITURES	2018 BUDGET	% Change
86,424	88,197	86,250	86,250	Personnel*	88,000	2%
12,287	12,688	15,530	15,530	Other Operating	15,600	-
-	-	-	-	Contracted services	-	-
98,711	100,885	101,780	101,780	Total Expenditures	103,600	2%

* 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)

2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ESTIMATE	EXPENDITURES	2018 BUDGET	% Change
-	-	200	-	Other Operating	-	(100%)
204,469	182,432	183,000	183,000	Contracted services	183,000	-
204,469	182,432	183,200	183,000	Total Expenditures	183,000	-

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)

2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ESTIMATE	EXPENDITURES	2018 BUDGET	% Change
137,076	93,531	82,025	82,025	Personnel*	86,000	5%
227,014	212,327	222,700	222,700	Other Operating	220,700	(1%)
58,382	54,418	80,200	80,200	Contracted services	96,600	20%
422,472	360,276	384,925	384,925	Total Expenditures	403,300	5%

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

BUDGET HIGHLIGHTS:

The increase in contracted services for 2018 is due to the need for elevator repairs.

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)

2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ESTIMATE	EXPENDITURES	2018 BUDGET	% Change
380	6,150	30,000	30,000	Personnel	30,000	-
71,010	68,769	84,650	84,650	Other Operating (Insurances)	91,300	8%
71,390	74,919	114,650	114,650	Total Expenditures	121,300	6%

BUDGET HIGHLIGHTS:

The increase in insurance costs for 2018 represents the highest estimates given by our providers.

RESPONSIBILITIES:

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

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

171 (MUNICIPAL COURT)

2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ESTIMATE	EXPENDITURES	2018 BUDGET	% Change
189,435	236,598	230,000	230,000	Personnel	236,000	3%
7,195	5,419	7,400	7,400	Other Operating	7,400	-
-	-	-	-	Contracted services	-	-
-	8,939	9,000	9,000	Capital Outlay	10,000	11%
196,630	250,956	246,400	246,400	Total Expenditures	253,400	3%

BUDGET HIGHLIGHTS:

No significant changes from last year's budget.

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)

2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ESTIMATE	EXPENDITURES	2018 BUDGET	% Change
278,505	297,272	307,325	307,325	Personnel*	315,000	2%
19,316	14,788	19,590	19,590	Other Operating	20,300	4%
62,528	39,449	76,950	76,950	Contracted services	76,300	(1%)
360,349	351,509	403,865	403,865	Total Expenditures		411,600
						2%

* 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)

2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ESTIMATE	EXPENDITURES	2018 BUDGET	% Change
267,851	292,615	324,800	324,800	Personnel*	333,000	3%
24,820	5,210	6,600	6,600	Other Operating	7,100	8%
80,530	56,236	91,850	91,850	Contracted services	73,000	(21%)
373,201	354,061	423,250	423,250	Total Expenditures	413,100	(2%)

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

BUDGET HIGHLIGHTS:

The decrease in contracted services for 2018 is related to an updated allocation of audit 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)

2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ESTIMATE	EXPENDITURES	2018 BUDGET	% Change
253,404	265,996	271,175	271,175	Personnel*	278,000	3%
303,865	267,337	422,134	422,134	Other Operating	410,200	(3%)
407,403	355,359	501,031	501,031	Contracted services	523,500	4%
210,096	180,674	363,518	363,518	Capital Outlay	392,000	8%
1,174,768	1,069,366	1,557,858	1,557,858	Total Expenditures	1,603,700	3%

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

BUDGET HIGHLIGHTS:

Included in 2018 capital outlay are costs associated with network firewall upgrades.

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.

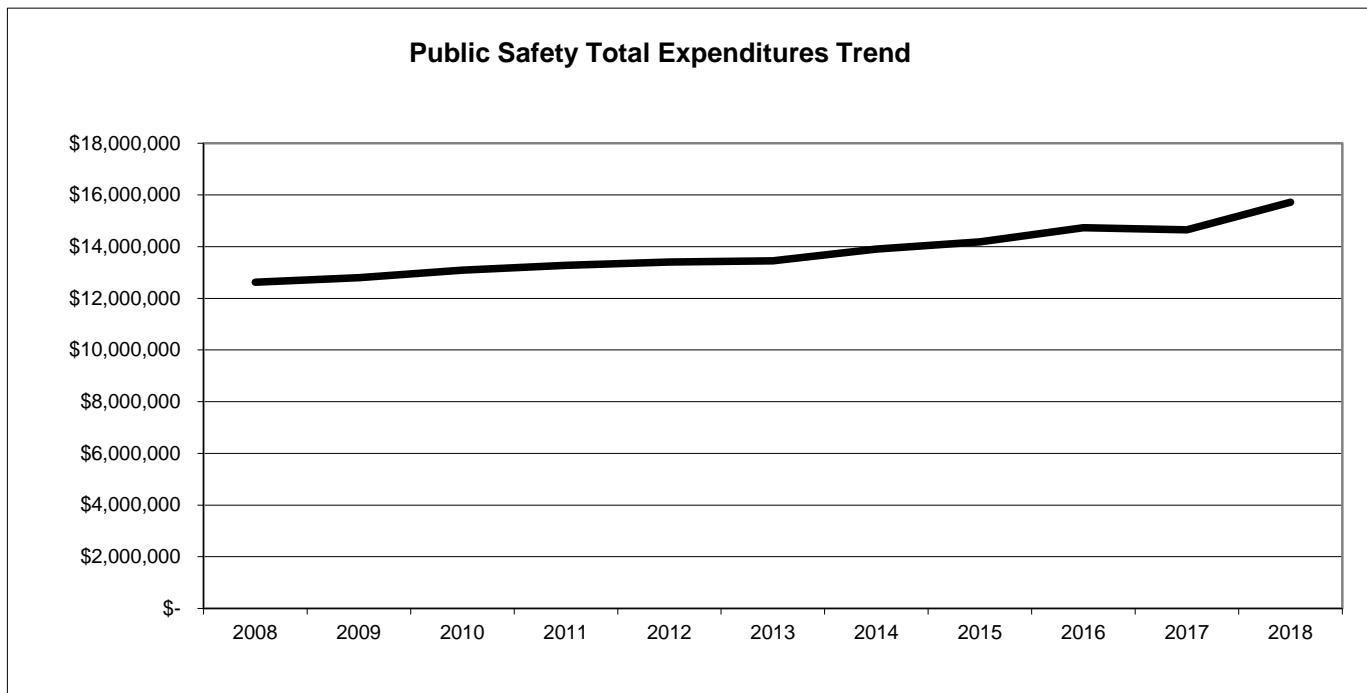
Provide efficient internal and external communications between Village staff and community members.

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

[PUBLIC SAFETY FUNCTION SUMMARY]

2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ESTIMATE	EXPENDITURES	2018 BUDGET	% Change
855,940	202,478	51,225	51,225	Emergency Dispatch (911)	-	(100%)
8,151,323	8,701,457	8,832,101	8,602,101	Police	9,538,200	8%
2,302	2,919,352	3,430,025	3,430,025	EMS	3,583,000	4%
3,525,653	1,271,166	926,026	926,026	Fire	956,200	3%
1,573,861	1,573,861	1,575,000	1,575,000	Public Fire Protection (Hydrant Rental)	1,575,000	-
39,413	40,087	40,100	40,100	Weed Control	38,000	(5%)
1,717	4,339	5,700	5,700	Emergency Government	5,800	2%
31,531	19,425	23,070	23,070	Protective Services Commission	23,100	-
14,181,740	14,732,165	14,883,247	14,653,247	Total Expenditures	15,719,300	6%
62%	60%	59%	58%	% of total operating expenditures	59%	

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



196 (EMERGENCY DISPATCH 911)

2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ESTIMATE	EXPENDITURES	2018 BUDGET	% Change
841,618	198,000	50,375	50,375	Personnel	-	(100%)
14,192	3,916	850	850	Other Operating	-	(100%)
130	562	-	-	Capital Outlay	-	-
855,940	202,478	51,225	51,225	Total Expenditures	-	(100%)

BUDGET HIGHLIGHTS:

As of February 1, 2017 dispatch operations are handled by Waukesha County

200 (POLICE)

2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ESTIMATE	EXPENDITURES	2018 BUDGET	% Change
7,648,767	8,205,715	8,309,925	8,079,925	Personnel*	8,995,000	8%
295,704	255,993	290,700	290,700	Other Operating	271,700	(7%)
96,043	99,208	110,500	110,500	Contracted services	118,500	7%
110,809	140,541	120,976	120,976	Capital Outlay	153,000	26%
8,151,323	8,701,457	8,832,101	8,602,101	Total Expenditures	9,538,200	8%

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

BUDGET HIGHLIGHTS:

The majority of the increase in 2018 personnel costs is due to the addition of 3 new officers, of which, 75% would be covered by grant revenue. Retirement payouts are also significant for 2018; however, these are completely offset by personnel savings in 2017. Not all budgeted positions in 2017 were filled.

The increase in capital outlay is due to costs associated with the purchase of new digital radios.

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.
 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.
 Maintain accreditation, thus assuring the community that our 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.

210 (EMS)

2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ESTIMATE	EXPENDITURES	2018 BUDGET	% Change
-	2,706,185	3,170,525	3,170,525	Personnel	3,271,000	3%
2,302	79,865	103,500	103,500	Other Operating	105,000	1%
-	73,820	68,000	68,000	Contracted services	71,000	4%
-	59,482	88,000	88,000	Capital Outlay	136,000	55%
2,302	2,919,352	3,430,025	3,430,025	Total Expenditures	3,583,000	4%

BUDGET HIGHLIGHTS:

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

Increased revolving loan payments have been budgeted under Capital Outlay to better match the projected costs of ambulance replacements.

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)

2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ESTIMATE	EXPENDITURES	2018 BUDGET	% Change
2,742,201	615,300	374,450	374,450	Personnel	385,000	3%
448,881	338,336	268,100	268,100	Other Operating	263,700	(2%)
70,797	3,506	7,000	7,000	Contracted services	8,000	14%
263,774	314,024	276,476	276,476	Capital Outlay	299,500	8%
3,525,653	1,271,166	926,026	926,026	Total Expenditures	956,200	3%

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:

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

2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ESTIMATE	EXPENDITURES	2018 Budget	% Change
1,573,861	1,573,861	1,575,000	1,575,000	Public Fire Protection	1,575,000	-

Purpose:

This expenditure category contains the annual payment from the Village's General Operating budget to the Water Utility for rental of Utility owned hydrants and mains for fire fighting purposes.

This annual payment is required by the Public Service Commission.

(260) PEST AND WEED CONTROL

2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ESTIMATE	EXPENDITURES	2018 Budget	% Change
37,286	35,141	36,100	36,100	Personnel	34,000	(6%)
-	-	-	-	Other Operating	-	-
2,127	4,946	4,000	4,000	Contracted services	4,000	-
39,413	40,087	40,100	40,100	Total Expenditures	38,000	(5%)

BUDGET HIGHLIGHTS:

The reduction in 2018 personnel costs is due to retiree being replaced with a lower cost employee.

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)

2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ESTIMATE	EXPENDITURES	2018 BUDGET	% Change
1,717	4,339	5,700	5,700	Other Operating	5,800	2%

BUDGET HIGHLIGHTS:

No significant changes from last year's budget.

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)

2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ESTIMATE	EXPENDITURES	2018 BUDGET	% Change
12,391	9,855	13,500	13,500	Other Operating	13,500	-
19,140	9,570	9,570	9,570	Contracted services	9,600	-
31,531	19,425	23,070	23,070	Total Expenditures	23,100	-

BUDGET HIGHLIGHTS:

No significant changes from last year's budget.

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.

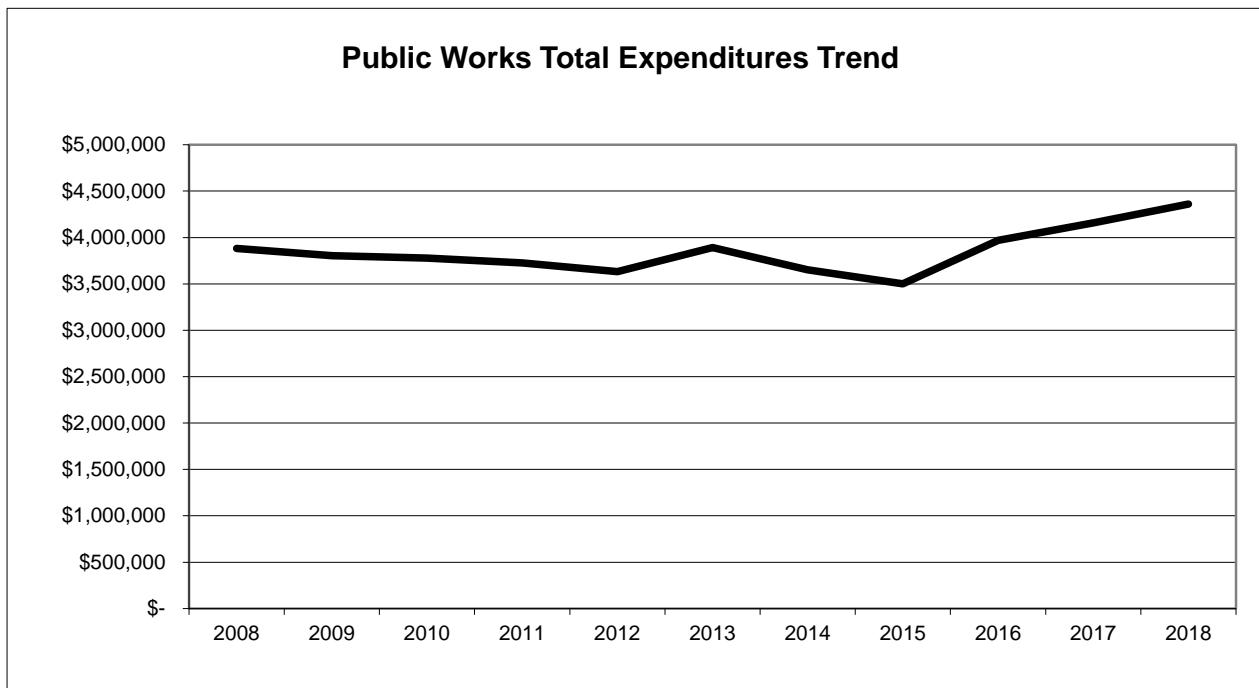
The Police and Fire Commission is organized under Wisconsin Statute 62.13, consisting of five (5) members appointed by the Village President.

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]

2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ESTIMATE	EXPENDITURES	2018 BUDGET	% Change
2,994,395	3,427,487	3,592,770	3,592,770	Street Maintenance	3,738,900	4%
426,843	464,185	471,975	471,975	Equipment Maintenance	483,500	2%
79,447	76,548	94,000	94,000	Municipal Garages	138,000	47%
3,500,685	3,968,220	4,158,745	4,158,745	Total Expenditures	4,360,400	5%
15%	16%	16%	17%	% of total operating expenditures	16%	

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



400 (STREET MAINTENANCE)

2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ESTIMATE	EXPENDITURES	2018 BUDGET	% Change
1,224,404	1,240,381	1,332,700	1,332,700	Personnel*	1,390,000	4%
1,742,343	1,903,357	1,879,900	1,879,900	Other Operating	1,897,400	1%
68,794	75,880	100,000	100,000	Contracted services	85,000	(15%)
256,379	481,756	533,500	533,500	Capital Outlay	634,500	19%
(297,525)	(273,887)	(253,330)	(253,330)	Transfer to Storm Water Ut.	(268,000)	6%
2,994,395	3,427,487	3,592,770	3,592,770	Total Expenditures	3,738,900	4%

* 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)

2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ESTIMATE	EXPENDITURES	2018 BUDGET	% Change
233,150	272,497	263,475	263,475	Personnel*	275,000	4%
173,728	183,731	188,500	188,500	Other Operating	188,500	-
19,965	7,957	20,000	20,000	Contracted services	20,000	-
426,843	464,185	471,975	471,975	Total Expenditures	483,500	2%

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

BUDGET HIGHLIGHTS:

No significant changes from last year's budget.

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)

2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ESTIMATE	EXPENDITURES	2018 BUDGET	% Change
79,447	76,548	94,000	94,000	Other Operating	108,000	15%
-	-	-	-	Contracted services	30,000	N/A
79,447	76,548	94,000	94,000	Total Expenditures	138,000	47%

BUDGET HIGHLIGHTS:

New for 2018 are costs associated with landscape maintenance services.

RESPONSIBILITIES:

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

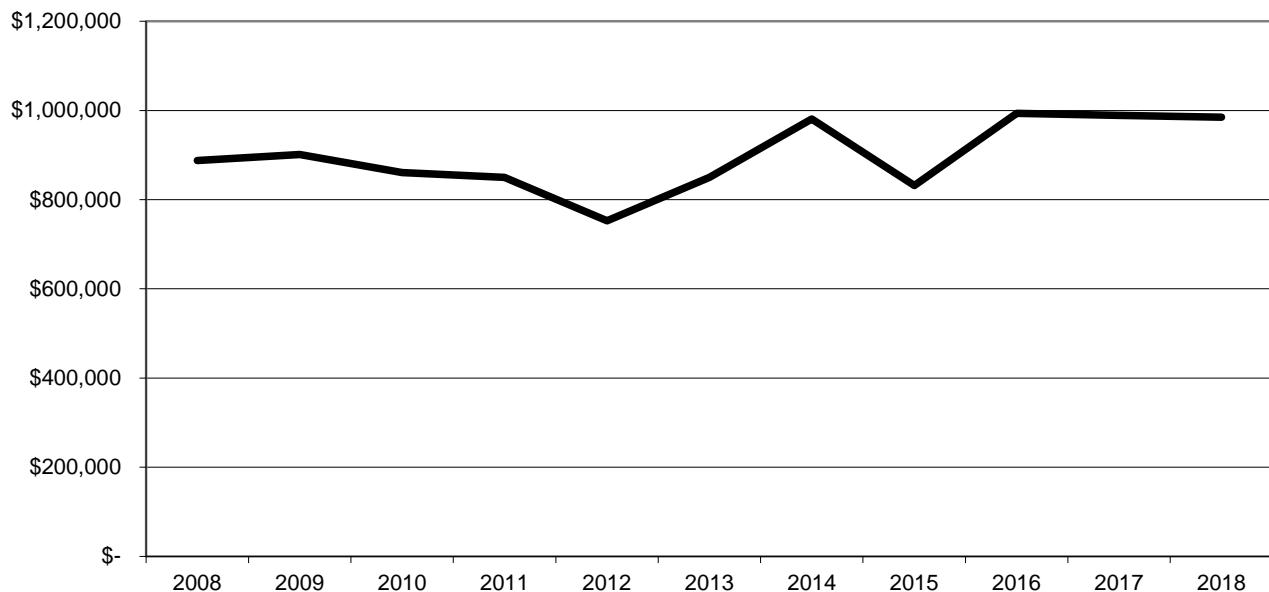
The Good Hope Garage includes the Equipment Maintenance Department and equipment, and salt storage facilities.

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]

2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ESTIMATE	EXPENDITURES	2018 BUDGET	% Change
90,776	95,139	63,350	63,350	Community Life	73,600	16%
15,655	15,880	28,900	28,900	Old Falls Village	28,700	(1%)
704,510	865,384	825,600	875,600	Park Operations	860,900	4%
20,813	17,085	21,100	21,100	Park Projects	21,600	2%
831,754	993,488	938,950	988,950	Total Expenditures	984,800	5%
4%	4%	4%	4%	% of total operating expenditures	4%	

Culture and Recreation Total Expenditure Trend



180 (COMMUNITY LIFE)

2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ESTIMATE	EXPENDITURES	2018 BUDGET	% Change
90,776	95,139	63,350	63,350	Other Operating	73,600	16%

BUDGET HIGHLIGHTS:

Parade costs are once again being included in this department.

582 (HISTORICAL SOCIETY AND MUSEUM)

2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ESTIMATE	EXPENDITURES	2018 BUDGET	% CHANGE
15,655	15,880	28,900	28,900	Other Operating	28,700	(1%)

BUDGET HIGHLIGHTS:

No significant changes from last year's budget.

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)

2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ESTIMATE	EXPENDITURES	2018 BUDGET	% Change
441,831	469,601	521,750	521,750	Personnel	522,000	-
152,673	129,330	153,850	203,850	Other Operating	153,900	-
110,006	166,033	150,000	150,000	Contracted services	185,000	23%
-	100,420	-	-	Capital Outlay	-	-
704,510	865,384	825,600	875,600	Total Expenditures	860,900	4%

BUDGET HIGHLIGHTS:

The increase in contracted services is due to increased contract costs for tree and landscaping maintenance.

PARK RELATED RESPONSIBILITIES:

Provide residents with a safe recreational environment throughout approximately 1,400 acres of parkland
 Mow and maintain turf areas in the Village's parks, boulevards, and other Village owned properties
 Maintain, reconstruct, and repair ball fields
 Groom and set-up baseball and softball 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)

2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ESTIMATE	EXPENDITURES	2018 BUDGET	% Change
20,813	17,085	21,100	21,100	Other Operating	21,600	2%

BUDGET HIGHLIGHTS:

No significant changes from last year's budget.

RESPONSIBILITIES:

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

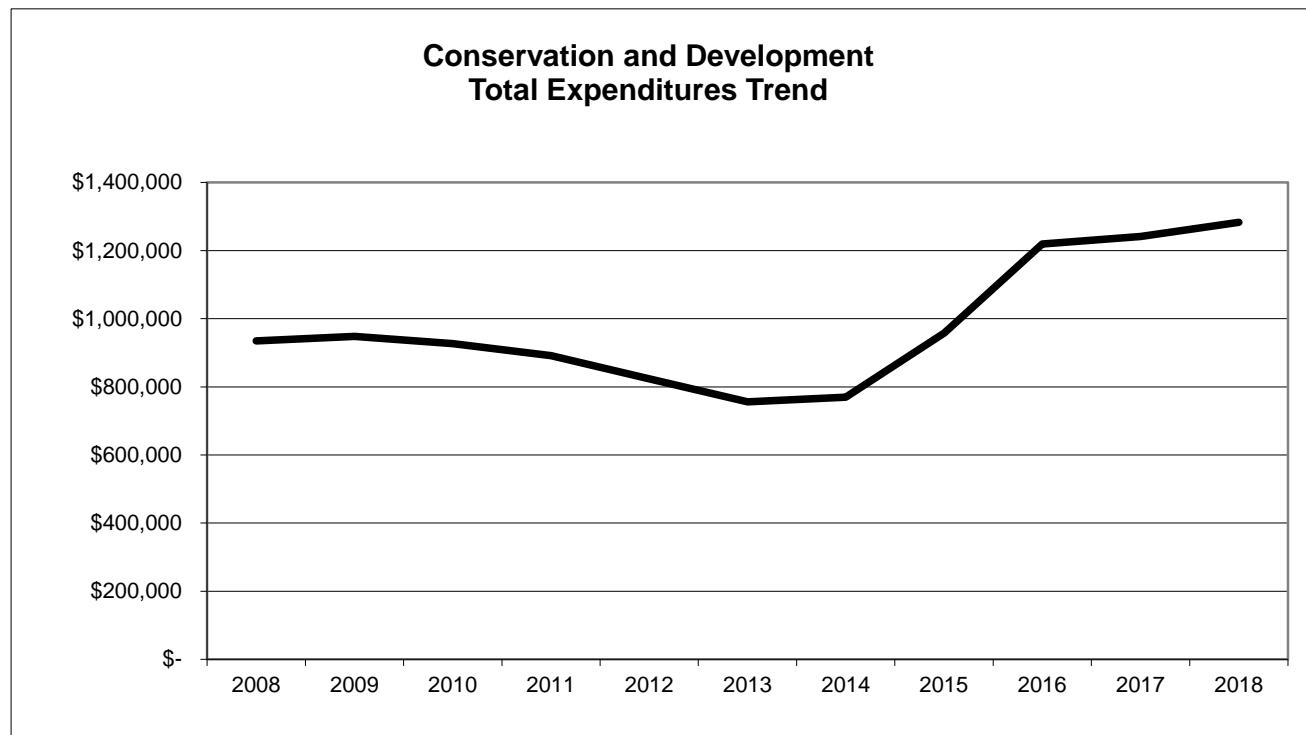
Responsibilities include maintenance of the following:

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]

2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ESTIMATE	EXPENDITURES	2018 BUDGET	% Change
52,156	50,249	32,840	32,840	Community Dev Authority (CDA)	33,700	3%
54,493	208,692	275,804	275,804	Engineering Services	308,900	12%
571,917	603,058	574,120	574,120	Zoning and Building Inspections	573,500	-
279,383	356,995	358,285	358,285	Planning	366,800	2%
957,949	1,218,994	1,241,049	1,241,049	Total Expenditures	1,282,900	3%
4%	5%	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))

2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ESTIMATE	EXPENDITURES	2018 BUDGET	% CHANGE
33,525	33,515	31,340	31,340	Personnel	32,000	2%
18,631	16,734	1,500	1,500	Other Operating	1,700	13%
52,156	50,249	32,840	32,840	Total Expenditures	33,700	3%

BUDGET HIGHLIGHTS:

No significant changes from last year's budget.

RESPONSIBILITIES:

The Community Development Authority (CDA) consists of seven (7) Commissioners appointed by the Village Board President and confirmed by the Village Board.

Implement business development and retention activities as identified in the Village's Overall Economic Development Plan.

The CDA functions as the Housing Authority, and as a Redevelopment Authority.

Planning and development related to tax incremental financing districts.

Administration of the Economic Master Development and Revolving Loan programs.

Business attraction, expansion and retention.

Tourism promotion.

760 (ENGINEERING SERVICES)

2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ESTIMATE	EXPENDITURES	2018 BUDGET	% CHANGE
581,348	656,644	676,100	676,100	Personnel*	707,000	5%
9,160	9,779	16,804	16,804	Other Operating	16,900	1%
37,719	33,410	10,000	10,000	Contracted services	10,000	-
1,472	-	7,900	7,900	Capital Outlay	8,000	1%
(357,522)	(336,543)	(290,000)	(290,000)	Less charged to developers & projects	(290,000)	-
(71,796)	(28,638)	(7,000)	(7,000)	Less charged to TIDs	(5,000)	(29%)
(145,888)	(125,960)	(138,000)	(138,000)	Less charged to utilities	(138,000)	-
54,493	208,692	275,804	275,804	Total Expenditures	308,900	12%

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

BUDGET HIGHLIGHTS:

Changes in personnel include allocated costs for a new assistant

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)

2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ESTIMATE	EXPENDITURES	2018 BUDGET	% CHANGE
263,967	251,088	275,675	275,675	Personnel*	275,000	-
6,028	5,852	8,765	8,765	Other Operating	8,800	-
301,922	346,118	289,680	289,680	Contracted services	289,700	-
571,917	603,058	574,120	574,120	Total Expenditures	573,500	-

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

BUDGET HIGHLIGHTS:

No significant changes from last year's budget.

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)

2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ESTIMATE	EXPENDITURES	2018 BUDGET	% CHANGE
270,018	349,820	346,625	346,625	Personnel*	355,000	2%
9,365	7,175	11,660	11,660	Other Operating	11,800	1%
279,383	356,995	358,285	358,285	Total Expenditures	366,800	2%

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

BUDGET HIGHLIGHTS:

No significant changes from last year's budget.

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]

2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ESTIMATE	EXPENDITURES	2018 BUDGET	% Change
9,282,186	2,044,653	735,500	732,131	Non-Operating Expenditures	757,000	3%
9,282,186	2,044,653	735,500	732,131	Total Expenditures	757,000	3%

910 (NON-OPERATING EXPENDITURES)

2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ESTIMATE	EXPENDITURES	2018 BUDGET	% Change
500,032	549,653	640,500	637,131	Transfer to Garbage & Recycling Fund	662,000	3%
6,938,292	95,000	95,000	95,000	Transfer to Capital Projects Fund	95,000	-
1,843,862	1,400,000	-	-	Transfer Surplus to Muni-Facilities Fund	-	-
9,282,186	2,044,653	735,500	732,131	Total Expenditures	757,000	3%

BUDGET HIGHLIGHTS:

The budgeted transfer to the Garbage & Recycling 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.

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)

2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ESTIMATE	REVENUES	2018 BUDGET	% CHANGE
1,240,797	1,248,627	1,242,000	1,242,000	Refuse collection fee	1,244,000	-
79,945	76,219	75,000	75,000	Recycling State aids	80,000	7%
6,974	10,127	-	-	Recycling rebate	40,000	N/A
3,800	6,550	2,000	2,000	Sales of recycling carts	4,000	100%
633	2,215	-	-	Interest Earnings	6,000	N/A
1,332,149	1,343,738	1,319,000	1,319,000	Total revenues	1,374,000	

2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ESTIMATE	EXPENDITURES	2018 BUDGET	% CHANGE
1,211,093	1,255,139	1,306,000	1,306,000	Garbage collection contract	1,360,000	4%
115,413	116,244	118,000	118,000	State generator fee	118,800	1%
14,668	11,642	7,000	7,000	Taxes - dumping	8,000	14%
1,132	1,272	2,000	2,000	Municipal hazardous waste	2,000	-
1,342,306	1,384,297	1,433,000	1,433,000	Sub-total garbage collection	1,488,800	
461,654	478,218	498,000	498,000	Recycling collection contract	518,400	4%
-	45	200	200	Recycling materials/supplies	200	-
8,550	7,900	10,000	10,000	Spring brush pick-up	10,000	-
8,254	11,003	7,000	7,000	Household hazardous materials	7,000	-
8,089	5,653	7,800	7,800	General administrative expense	7,800	-
3,028	2,606	3,200	3,200	Postage	3,500	9%
300	300	300	300	Audit fee	300	-
489,875	505,725	526,500	526,500	Sub-total recycling	547,200	
1,832,181	1,890,022	1,959,500	1,959,500	Total expenditures	2,036,000	
(500,032)	(546,284)	(640,500)	(640,500)	Net income (expense)	(662,000)	
500,032	549,653	640,500	637,131	Transfer from General Fund	662,000	3%
-	3,369	-	(3,369)	Net income (expense)	-	
-	-	3,369	3,369	Fund balance, beginning	-	
-	3,369	3,369	-	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 residential 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 2017 tax bill for 2018 purposes for each residential unit up to four units is as follows:

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

Funds 220 & 221

LIBRARY OPERATIONS & BUILDING MAINTENANCE (Combined)

SUMMARY:

2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ESTIMATE	REVENUES	2018 BUDGET	% Change
1,734,838	1,704,223	1,704,878	1,704,878	Real estate/personnel prop taxes	1,732,000	2%
96,060	103,396	102,913	102,913	Other revenues	107,181	4%
1,830,898	1,807,619	1,807,791	1,807,791	Total Revenues	1,839,181	2%

2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ESTIMATE	EXPENDITURES	2018 BUDGET	% Change
1,426,761	1,579,348	1,520,086	1,520,086	Operating expenditures	1,552,281	2%
306,407	276,658	287,705	287,705	Building maintenance	286,900	-
-						
1,733,168	1,856,006	1,807,791	1,807,791	Total Expenditures	1,839,181	2%

97,730	(48,387)	-	-	Revenues less expenditures	-	
1,264,601	1,362,331	1,313,944	1,313,944	Fund balance, beginning	1,313,944	
1,362,331	1,313,944	1,313,944	1,313,944	Fund balance, ending	1,313,944	

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)

2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ESTIMATE	REVENUES	2018 BUDGET	% Change
1,420,173	1,420,173	1,420,173	1,420,173	Property taxes	1,450,000	2%
59,597	59,965	60,013	60,013	Intergovernmental	63,531	6%
13,502	13,047	12,900	12,900	Public charges for services	13,650	6%
1,993	6,298	1,400	1,400	Interest earnings	5,000	257%
20,381	22,053	25,600	25,600	Other miscellaneous revenues	20,100	(21%)
1,515,646	1,521,536	1,520,086	1,520,086	Total revenues	1,552,281	2%

2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ESTIMATE	EXPENDITURES	2018 BUDGET	% Change
1,103,159	1,202,434	1,165,525	1,165,525	Salaries/benefits	1,208,000	4%
184,000	201,723	216,200	216,200	Books and Periodicals	215,317	-
4,391	6,166	7,300	7,300	Training	6,600	(10%)
24,667	18,196	26,900	26,900	Materials and supplies	26,800	-
12,171	10,863	17,885	17,885	Repairs/maintenance eq.	14,600	(18%)
7,472	8,660	6,500	6,500	Rentals	3,300	(49%)
29,561	81,079	15,118	15,118	Property and equipment	16,800	11%
3,728	3,345	3,900	3,900	Utilities	3,900	-
42,225	33,797	43,834	43,834	Contractual services	38,716	(12%)
15,387	11,157	14,200	14,200	Property insurance	15,396	8%
-	1,928	2,724	2,724	Other Operating	2,852	5%
1,426,761	1,579,348	1,520,086	1,520,086	Total expenditures	1,552,281	2%

88,885	(57,812)	-	-	Revenues less expenditures	-
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900,033	988,918	931,106	931,106	Fund balance, beginning	931,106
988,918	931,106	931,106	931,106	Fund balance, ending	931,106

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)

2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ESTIMATE	REVENUES	2018 BUDGET	% Change
314,665	284,050	284,705	284,705	Property taxes	282,000	(1%)
587	2,033	3,000	3,000	Interest earnings	4,900	63%
315,252	286,083	287,705	287,705	Total revenues	286,900	-

2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ESTIMATE	EXPENDITURES	2018 BUDGET	% Change
63,021	40,239	38,855	38,855	Salaries/benefits	40,000	3%
4,247	5,440	6,950	6,950	Materials and supplies	6,000	(14%)
22,594	29,857	23,000	23,000	Repairs/maintenance equipment	21,000	(9%)
127,480	132,181	135,000	135,000	Utilities	138,000	2%
89,065	68,941	83,900	83,900	Contractual services	81,900	(2%)
306,407	276,658	287,705	287,705	Total expenditures	286,900	-

8,845	9,425	-	-	Revenues less expenditures	-
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364,568	373,413	382,838	382,838	Fund balance, beginning	382,838
373,413	382,838	382,838	382,838	Fund balance, ending	382,838

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:

No significant changes from last year's budget.

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)

2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ESTIMATE	REVENUES	2018 BUDGET	% Change
2,374,220	2,356,722	2,331,274	2,331,274	Property Tax Levy for Debt Service	2,357,000	1%
1,112	4,928	5,000	5,000	Interest earnings	15,000	200%
9,975,000	13,955,000	-	1,280,000	Proceeds from refunding notes	-	-
599,001	395,432	200,000	551,000	Bond Premium	-	(100%)
Transfers in from:						
27,953	27,953	27,953	27,953	General Operating Budget	28,000	-
2,078,146	2,080,000	2,070,750	2,070,750	Municipal Facilities/Equipment	3,264,000	58%
202,708	167,490	137,151	137,151	Special Assessment Fund	117,000	(15%)
1,156,375	1,211,563	1,463,063	1,463,063	TID #5 Westbrook Corp Park	1,535,000	5%
373,261	397,213	375,594	401,000	TID #6 Main Street	475,000	26%
1,922,844	2,746,918	2,770,287	2,745,000	TID #8 Richfield Way	3,078,000	11%
6,813	6,813	6,813	6,813	TID #9	56,000	722%
352,804	320,292	336,500	336,500	TID #10	337,000	-
10,500	10,500	11,156	11,158	TID #11	11,000	(1%)
7,273	28,800	1,294,400	37,000	TID #12	43,000	(97%)
19,088,010	23,709,624	11,029,941	11,403,662	Total Revenues	11,316,000	3%
2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ESTIMATE	EXPENDITURES	2018 BUDGET	% Change
398,508	335,136	200,000	277,000	Bond Issuance Expenses	-	(100%)
16,459,369	20,939,369	8,500,000	8,500,000	Bond Principal payments	8,896,000	5%
2,174,762	2,485,688	2,387,000	2,410,000	Bond Interest payments	2,685,000	12%
3,559	-	-	-	Transfer to General Fund	-	-
19,036,198	23,760,193	11,087,000	11,187,000	Total Expenditures	11,581,000	4%
51,812	(50,569)	(57,059)	216,662	Net increase (decrease)	(265,000)	
65,095	116,907	66,338	66,338	Fund Balance, beginning	283,000	
116,907	66,338	9,279	283,000	Fund Balance, end of year	18,000	

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 2017, the Village issued the following debt:

\$ 1,280,000 Refinance #129 (TID #12)
\$ 14,935,000 2017 Capital Budget (w/ DPW Facility)

FUND 605 (MUNICIPAL FACILITIES & EQUIPMENT FUND)

2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ESTIMATE	REVENUES	2018 BUDGET	% Change
2,950,972	2,955,461	2,895,000	3,235,000	Landfill tipping fees	3,330,000	15%
-	6,781	199,000	-	Intergovernmental Revenues	-	(100%)
10,120	34,083	41,000	80,000	Interest earnings	60,000	46%
-	-	8,000,000	11,650,000	Bond proceeds	-	(100%)
154,682	348,503	20,625	185,000	Miscellaneous	21,000	2%
3,115,774	3,344,828	11,155,625	15,150,000	Total Income	3,411,000	(69%)

EXPENDITURES:

7,194	428,085	20,000	170,000	Cap Outlay - General government	20,000	-
3,134,236	618,537	365,000	995,000	Cap Outlay - Public Safety	85,000	(77%)
367,268	1,333,761	11,680,000	17,560,000	Cap Outlay - Public Works	375,000	(97%)
1,810	15,325	28,500	28,500	Cap Outlay - Development	26,000	(9%)
3,510,508	2,395,708	12,093,500	18,753,500	Total Capital Outlay	506,000	(96%)

800	15,868	800	800	Contracted services	1,000	25%
1,150	1,050	2,000	2,000	Contracted services	2,000	-
3,512,458	2,412,626	12,096,300	18,756,300	Total Expenditures	509,000	(96%)

(396,684)	932,202	(940,675)	(3,606,300)	Net increase (decrease)	2,902,000
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TRANSFERS IN (OUT):

696,694	407,659	285,000	575,000	Fire Impact Fee Reimb (Fund 200)	400,000	40%
2,355,084	2,210,889	892,848	892,848	Gen Fd equipment loan repayments	1,090,000	22%
(70,000)	(160,000)	-	-	To Capital Projects Fund	-	-
(2,078,146)	(2,080,000)	(2,070,750)	(2,070,750)	Transfer to Debt Service Fund	(3,264,000)	58%
506,948	1,310,750	(1,833,577)	(4,209,202)	Net increase (decrease)	1,128,000	
5,536,363	6,043,311	7,354,061	7,354,061	Fund Balance, beginning of year	3,144,859	
6,043,311	7,354,061	5,520,484	3,144,859	Fund Balance, end of year	4,272,859	

The 2018 Budget provides for the following capital outlay:

Clerk Services	Voting Equipment (payment plan)	\$ 6,000
Engineering	Department vehicle	26,000
Fire Department	Command vehicle	35,000
Fire Department	Misc fire equipment	50,000
		85,000
Public Works	Dump Truck (w/ plow)	192,000
Public Works	Front-End Loader	112,000
Public Works	Lawn Mowers (x2)	28,000
Public Works	Pickup - 1 ton w/Dump	43,000
Public Works	Pickup - 1/2 ton	27,000
		402,000
General	Contingency	20,000
		\$ 539,000

Chapter 6

ENTERPRISE FUND BUDGETS

RISK MANAGEMENT

Page 6.1

WATER UTILITY

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SEWER UTILITY

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STORM WATER UTILITY

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FUND 700 (RISK MANAGEMENT FUND)

2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ESTIMATE		2018 BUDGET	% Change
				REVENUES:		
853	2,895	2,000	2,000	Investment earnings	5,000	150%
29,351	32,612	32,600	32,600	Dividend on CVMIC investment	31,000	(5%)
30,204	35,507	34,600	34,600	Total operating revenues	36,000	4%
EXPENSES:						
48,737	53,632	54,700	54,700	Insurance premiums	56,000	2%
(20,780)	(147,435)	30,000	30,000	Claims and deductibles paid	30,000	-
27,957	(93,803)	84,700	84,700	Total operating expenses	86,000	2%
2,247	129,310	(50,100)	(50,100)	NET INCOME (LOSS)	(50,000)	-
597,039	599,286	728,596	728,596	Net assets, beginning of year	678,496	
599,286	728,596	678,496	678,496	Net assets, end of year	628,496	

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)

2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ESTIMATE		2018 BUDGET	% Change
OPERATING REVENUES:						
5,054,246	5,049,489	5,061,500	5,061,500	Charges to customers for services	5,251,300	4%
1,573,861	1,573,861	1,575,000	1,575,000	Hydrant Rental charged to Village	1,575,000	-
207,166	190,872	180,000	180,000	Tower leases	248,600	38%
3,305	8,380	5,000	5,000	Other Revenue	5,000	-
6,838,578	6,822,602	6,821,500	6,821,500	Subtotal operating revenues	7,079,900	4%
OPERATING EXPENSES:						
1,602,280	1,613,515	1,673,000	1,673,000	Source of Supply	1,722,440	3%
463,340	498,193	480,497	480,497	Pumping	518,200	8%
72,340	93,303	85,359	85,359	Water Treatment	98,000	15%
309,215	354,565	289,386	289,386	Transmission & Distribution	350,000	21%
90,362	91,569	93,122	93,122	Billing & collections	92,300	(1%)
1,047,135	1,046,027	1,061,985	1,061,985	Administration & General	1,125,775	6%
1,605,199	1,672,565	1,670,000	1,670,000	Depreciation	1,680,000	1%
1,290,385	1,316,613	1,370,000	1,370,000	Payment in-lieu of taxes	1,400,000	2%
6,480,256	6,686,350	6,723,349	6,723,349	Subtotal operating expenses	6,986,715	4%
358,322	136,252	98,151	98,151	NET OPERATING INCOME	93,185	(5%)
NON-OPERATING ITEMS:						
8,930	35,949	35,000	35,000	Interest earnings	85,000	143%
769,740	662,091	650,000	650,000	Impact fees	650,000	-
13,729	10,096	13,600	13,600	Miscellaneous revenue	10,000	(26%)
(164,062)	(176,682)	(220,000)	(220,000)	Interest expense on long-term debt	(205,000)	(7%)
(81,351)	(74,561)	(80,367)	(80,367)	Other fiscal charges	(8,500)	(89%)
546,986	456,893	398,233	398,233	Net non-operating items	531,500	33%
563,713	917,408	-	-	Capital contributions	-	-
1,469,021	1,510,553	496,384	496,384	NET INCOME	624,685	26%
59,344,779	60,813,800	62,324,353	62,324,353	Net Assets, beginning of year	62,820,737	1%
60,813,800	62,324,353	62,820,737	62,820,737	Net Assets, end of year	63,445,422	1%

BUDGETED FIXED ASSET PURCHASES

Meter replacements	\$ 57,000
Water-tower driveway repave (x3)	41,000
Pickup truck w/plow	34,000
Demo Fair Oak booster station	25,000
HVAC upgrade - Station #4	21,000
Transponder replacements	17,000
Auto-chlorinators for Wells #9 & #10	10,000
Hydrant replacements	7,500
	212,500

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 and 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)

2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ESTIMATE		2018 BUDGET	% Change
OPERATING REVENUES:						
8,316,028	8,425,855	7,814,200	7,814,200	Charges to customers for services	8,560,000	10%
OPERATING EXPENSES:						
1,533,519	1,815,213	1,688,895	1,688,895	VMF-Operations & Maintenance	1,680,850	-
2,041,301	2,063,431	2,126,000	2,126,000	Sewage Treatment - User Charge	2,380,700	12%
5,314,523	4,553,655	5,553,500	5,553,500	Sewage Treatment - Capital Charge	5,381,100	(3%)
1,332,508	1,347,409	1,400,000	1,400,000	Depreciation	1,410,000	1%
10,221,851	9,779,708	10,768,395	10,768,395	Subtotal operating expenses	10,852,650	1%
(1,905,823)	(1,353,853)	(2,954,195)	(2,954,195)	NET OPERATING INCOME (LOSS)	(2,292,650)	(22%)
NON-OPERATING ITEMS:						
300,000	-	-	-	Interceptor Sewer tax	-	-
8,926	29,553	28,500	28,500	Interest earnings	88,000	209%
665,805	616,708	647,000	647,000	Impact fees	597,000	(8%)
-	299,742	-	-	Grant revenues	-	-
12,703	128	1,200	1,200	Other revenues	1,000	(17%)
(56,082)	(46,989)	(39,614)	(39,614)	Interest on long-term debt	(32,800)	(17%)
(100)	(250)	(100)	(100)	Other fiscal charges	(250)	150%
(18,000)	(18,000)	(18,000)	(18,000)	Other expense	(18,000)	-
913,252	880,892	618,986	618,986	Subtotal non operating items	634,950	3%
494,525	2,777,689	-	-	Capital contributions	-	-
			-			
(498,046)	2,304,728	(2,335,209)	(2,335,209)	NET INCOME	(1,657,700)	(29%)
59,983,389	59,485,343	61,790,071	61,790,071	NET ASSETS, BEGINNING OF YEAR	59,454,862	(4%)
59,485,343	61,790,071	59,454,862	59,454,862	NET ASSETS, END OF YEAR	57,797,162	(3%)

BUDGETED CAPITAL OUTLAY

Sanitary sewer relining project - annual rehabilitation	\$ 100,000
Pickup Truck	34,000
Silver Spring Lift-Station Improvements	26,000
	<u><u>\$ 160,000</u></u>

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)

2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ESTIMATE		2018 BUDGET	% Change
				OPERATING REVENUES		
931,250	931,250	931,250	931,250	RE/Personal property taxes	931,000	-
40,213	45,841	31,500	31,500	Licenses and permits	44,500	41%
971,463	977,091	962,750	962,750	Total operating revenues	975,500	1%

OPERATING EXPENSES:

303,268	245,654	284,800	284,800	Salaries/Benefits	297,040	4%
297,525	273,887	253,330	253,330	Wage/Benefit Transfers - DPW	268,000	6%
69,719	103,744	168,630	168,630	Other operating expenses	178,800	6%
612,450	665,540	660,000	660,000	Depreciation	665,000	1%
1,282,962	1,288,825	1,366,760	1,366,760	Total operating expenses	1,408,840	3%
(311,499)	(311,734)	(404,010)	(404,010)	NET OPERATING LOSS	(433,340)	7%

NON-OPERATING ITEMS:

982	3,922	4,000	4,000	Interest earnings	11,700	193%
855	(17,873)	1,000	1,000	Miscellaneous revenues	900	(10%)
(815)	(695)	(1,000)	(1,000)	Bond expenses	(1,000)	-
(104,096)	(105,118)	(99,244)	(99,244)	Interest expense	(105,000)	6%
(103,074)	(119,764)	(95,244)	(95,244)	Net non-operating items	(93,400)	(2%)
572,176	2,235,518	-	-	Capital contributions	-	-
157,603	1,804,020	(499,254)	(499,254)	NET INCOME (LOSS)	(526,740)	6%
23,299,975	23,457,578	25,261,598	25,261,598	Net assets, beginning of year	24,762,344	
23,457,578	25,261,598	24,762,344	24,762,344	Net assets, end of year	24,235,604	

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.

A portion 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

BUDGET TERMINOLOGY

TERMINOLOGY

Accrual Basis	The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.
Adopted Budget	The budget amounts as originally approved by the Village Board.
Amended Budget	The adopted budget plus any changes authorized by the Village Board.
Appropriation	The legal authorization to incur financial obligations for goods and services
Assessed Value	A value set upon real estate and certain personal property by the municipal assessor as a basis for levying property taxes.
Assets	Resources owned or held by a municipality which have monetary value.
Balance Sheet	The basic financial statement which discloses what a government owns (assets), what it owes (liabilities), and its equity (net worth) at a specific point in time
Bond	A written promise to pay (debt) a specific sum of money (principal) at a specified future date (maturity dates), along with periodic interest.
Bond Anticipation Notes	Short-term interest-bearing notes issued by a municipality in anticipation of longer term bonds. Typically issued for construction purposes. The notes are retired from proceeds of the long-term bonds.
Budget	A municipality's plan of financial operations for a given period, including proposed expenditures and a proposed means of financing them.
Budgetary level of control	The level of accounts within the budget for which expenditures may not legally exceed appropriations. The Village's control level is at the fund and function level.
CAFR	Comprehensive Annual Financial Report
Callable Bond	Permits the issuer to pay the obligation before the state maturity date by giving notice of redemption in a manner specified in the bond document.
Capital Outlay	The cost of acquisition of large equipment and/or long-term construction projects
Capital Project	The largely one-time cost for construction, improvement, replacement or renovation of land, structures and equipment
CDA	Community Development Authority
CVMIC	Cities and Villages Mutual Insurance Company
Debt Service	Payment of principal and interest on outstanding debt
Debt Service Fund	A functional accounting element used to record all debt payments except for those accounted for in the Utilities.
Debt Limit	The maximum amount of debt which is legally permitted. Section 67.03(1) of State of Wisconsin Statutes provides that the amount of general obligation indebtedness of a municipality shall not exceed 5% of equalized valuation of the taxable property in the municipality. The Village follows a more conservative internal limit which equates to 60% of the maximum allowed by State Statute.
Depreciation	A portion of the cost of a fixed asset which is charged as an expense during a particular period. Depreciation expense is intended to match the useful life of an asset to its value to operations. Depreciation is recorded in the utilities. Fixed assets and their related depreciation is recorded for governmental funds only at the government-wide level of the financial statements.
Encumbrances	Commitments related to unperformed contracts for goods and services. A purchase order is the most common form of encumbrance.
Enterprise Funds	Used to account for operations that are financed and operated in a manner similar to a private business enterprise. The Village operates the Water, Sewer and Storm Water utilities as Enterprise Funds so that the costs of providing goods and services to the general public on a continuing basis are recovered primarily through user charges. The Storm Water Utility is funded primarily through property taxes.
Equalized Value	A full value determination set upon real estate and personal property by the Wisconsin Department of Revenue. Used as a basis for apportionment of tax levies and allocation of state aids.
Expenditures	Decreases in the financial resources of governmental funds.
Expenses	Decreases in the financial resources of enterprise funds (utilities).
Fiscal Period	Any period at the end of which the municipality determines its financial position and the results of operations. The Village's fiscal period is a calendar year, January 1 to December 31.
Fixed Assets	Assets of a long-term nature such as land, buildings and equipment.

TERMINOLOGY

Function	A reporting unit within a Fund. The function represents the Village's budgetary level of control. An example of a function is Public Safety within the General Fund. Appropriations and amendments for a function require approval by the Village Board.
Fund	A fiscal and accounting entity with a self-balancing set of accounts. Examples are the General Operating and Capital Projects Funds
Fund Balance	The fund equity of a governmental fund derived from the excess of assets and resources over liabilities.
GAAP	Generally Accepted Accounting Principles: Standards for financial accounting and reporting
General Fund	The fund used to account for all financial transactions except for those required to be recorded in another fund.
General Obligation Debt	Debt issues, the payment of which is backed by the full faith and credit of the issuing municipality. This type of debt counts against the Village's debt limit.
Infrastructure Assets	Roads, streets, bridges, curb and gutter, sidewalks, drainage systems, and lighting systems installed for the common good of the public.
Levy	(Verb) To impose taxes, special assessments, or service charges for the support of municipal activities. (Noun) The total amount of taxes, special assessments, or service charges imposed.
Liabilities	Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date.
Modified Accrual Basis	The accrual basis of accounting adapted to the government fund type spending measurement focus. Revenues are recognized when they become both "measurable and available" to finance expenditures of the current period. Expenditures are recognized when the goods and services are performed or delivered.
Pay-As-You-Go	A term used to describe the financial policy of a municipality which finances all of its capital outlay from current revenues rather than by issuing debt.
PSC	Public Service Commission: A state utility regulating body, through which accounting and reporting requirements are imposed and rate increases for the Water Utility are approved.
Refunding Bonds	Debt issued to retire (pay-off) bonds already outstanding.
Reserve	An account used to earmark a portion of fund equity as segregated for a specific use.
Revenue Bonds	Bonds whose principal and interest are payable exclusively from earnings of the Enterprise Fund. In addition to a pledge of revenues, such bonds sometimes contain a mortgage on the Enterprise Fund's property (Mortgage Revenue Bonds).
Revenues	Financial resources of governmental and enterprise funds used for operations.
Risk Management Fund	A fund established to record the Village's property insurance payments and self-insurance reserve balance.
Sewer Utility	An enterprise fund established in 1990 to record all transactions relating to providing sanitary sewerage treatment, transmission, operations, maintenance and billing to Village sewer customers.
Shared revenue	Revenues levied by one government but shared on a predetermined basis, often in proportion to the amount collected at the local level.
Special Assessment	A compulsory levy made against certain properties to defray part of all of the cost of an improvement or service deemed to primarily benefit specific properties
Special Assessment Bonds	Bonds payable from the proceeds of special assessments. The special assessments must be levied before borrowing for these bonds can take place, which means that the property owner is billed before the construction has started.
Special Revenue Fund	A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or capital projects). Revenues are typically restricted for special purposes.
Storm Water Utility	An Enterprise Fund containing all financial transaction dedicated to storm water management. The Storm Water Utility is funded 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.

TERMINOLOGY

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.
TID	Tax Incremental Financing District: A contiguous geographic area within the Village defined and created by resolution of the local legislative body, consisting solely of whole unit of property as assessed for general property tax purposes.
Tax Increment	The tax value on the equalized valuation in excess of the base amount established the year the TID district was created.
Tourism Commission	On April 4, 2016 the Village Board approved an ordinance creating a new Tourism Commission to oversee spending of the Hotel-Motel tax collected.
Water Utility	An enterprise fund containing all transactions relating to providing water pumping, transmission, treatment, operations, maintenance and billing to Village water customers.
Working Capital	Another term for the unreserved fund balance of the General Fund. The Village attempts to maintain a working capital balance equal to three months of general operating expenditures.

Chapter 8

DETAILED BUDGET WORKSHEETS

Village of Menomonee Falls
100-000 (Revenues)
As of September 30, 2017

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Thru Sep	2017 Budget	2018 Budget
RE10 (Property Taxes)							
7000-0000 RE/PP Taxes	18,947,322	19,220,093	17,071,346	17,612,240	17,999,639	17,999,639	18,493,000
RE20 (Other Taxes)							
7001-0000 Agri Use Value Penalty	-	-	18,629	18,081	-	18,000	18,000
7003-0000 Omitted Taxes	964	328	10,837	10,510	-	-	-
7010-0000 Del.PP Tax Prior Years	131	559	-	-	-	-	-
7012-0000 Int-Delinquent Taxes	8,684	6,768	7,106	5,081	3,303	6,000	6,000
7020-0000 Trailer Tax	8,932	8,932	3,947	3,219	2,226	9,000	4,000
7030-0000 Hotel/Motel Room Tax	161,753	204,205	228,036	242,020	41,921	73,000	90,000
7692-0000 PILOT on Exempt Property	-	-	-	2,055	-	1,000	50,000
7050-0000 Fire Insurance Taxes	144,168	161,744	159,595	167,682	182,204	160,000	170,000
	324,632	382,536	428,150	448,648	229,654	267,000	338,000
RE40 (Intergovernmental)							
7100-0000 Shared Revenues	454,116	459,804	458,920	454,853	68,019	453,000	447,000
7100-0001 Computer Aid	306,222	267,305	215,956	196,661	193,697	193,695	196,000
7101-0000 Ex.Restraint	46,912	102,180	159,606	78,918	-	-	-
7103-0000 Grant Revenues	-	-	7,000	-	-	-	-
7110-0000 Managed Forest Land (MFL)	66	79	71	74	93	75	100
7130-0000 Grants - Police	35,527	21,378	21,680	31,075	12,954	20,000	286,000
7130-0000 Grants - Fire	-	2,232	2,000	5,840	-	-	-
7120-0000 Connect.St/Hwy Aids	211,841	212,274	213,705	213,085	116,367	155,000	156,000
7122-0000 Transportation Aids	1,533,715	1,534,049	1,660,831	1,651,962	1,375,856	1,838,000	2,001,000
7125-0000 Road Aids (Fed LRIP)	-	-	178,877	90,028	-	-	90,000
7103-0000 Grant Revenue	-	-	-	2,000	-	-	-
	2,588,399	2,599,301	2,918,646	2,724,496	1,766,986	2,659,770	3,176,100
RE50 (Licenses And Permits)							
7200-0000 Liquor/Malt Licenses	31,070	30,998	34,205	55,480	38,770	30,000	45,000
7202-0000 Operator Licenses	16,505	17,434	19,819	18,694	17,872	16,000	18,000
7204-0000 Cigarette License	3,400	3,200	3,100	2,900	3,000	3,500	3,500
7206-0000 Dog Lic-VMF Share	6,080	7,431	6,332	7,426	4,283	6,000	7,000
7214-0000 Theater Licenses	-	250	250	-	250	250	300
7218-0000 Trailer Park Licenses	100	100	100	100	-	100	100
7220-0000 Taxi/Auct/Misc.Licenses	1,829	1,544	1,837	2,444	1,276	1,600	1,600
7222-0000 Amusement Device Licenses	7,275	6,875	6,525	7,550	9,275	6,900	9,000
7258-0000 Dance Permits	4,525	4,025	4,025	4,325	4,355	4,000	4,400
7266-0000 Itinerant Peddlers Licens	2,100	1,000	750	700	2,100	800	2,000
7272-0000 Park Use Permits	26,555	28,360	28,541	29,885	30,150	28,000	30,000
7278-0000 Block Party Permits	225	175	125	150	75	150	200
7268-0000 Parking Permits	6,032	8,578	9,390	10,861	8,183	7,000	8,500
7276-0000 Alarm Permits	13,595	13,650	13,595	14,060	13,600	13,500	16,000
7216-0000 Eleclrical Contractor License	600	-	-	-	-	-	-
7250-0000 Building Permits	329,488	490,289	672,897	653,792	393,132	585,000	550,000
7252-0000 Electrical Permits	87,536	95,366	138,506	160,801	110,372	115,000	100,000
7254-0000 Plumbing Permits	79,972	87,086	144,822	137,168	118,615	105,000	90,000
7256-0000 Heating Permits	71,255	84,127	123,050	112,249	89,102	100,000	90,000
7260-0000 Curb Cuts	1,770	1,580	3,600	3,440	3,960	2,000	3,500
7262-0000 Street Excavation	900	1,600	1,300	3,000	2,435	1,100	2,500
7264-0000 Sign Permits	17,325	14,225	16,800	21,225	12,900	15,000	15,000
7270-0000 Occupancy Permits	13,725	26,125	43,625	36,775	18,725	25,000	25,000
7496-0000 Zoning Permit	7,365	15,200	16,158	12,989	8,398	12,000	12,000
7497-0000 Outdoor Cafe Permit	-	-	676	846	348	700	700
	729,227	939,218	1,290,028	1,296,860	891,176	1,078,600	1,034,300
RE60 (Fines And Penalties)							
7300-0000 Court Receipts	666,404	481,709	504,887	489,159	380,441	550,000	500,000
7310-0000 Parking Violations	55,449	55,083	59,302	64,670	38,981	55,000	55,000
7320-0000 Impounded Dogs	4,105	4,052	4,448	4,363	4,576	4,000	4,500
7330-0000 False Alarms Penalties	11,753	12,904	14,068	14,597	2,810	11,000	11,000
7422-0008 Blood Analysis Fee	-	-	-	1,053	957	1,200	1,200
7422-0010 Warrant fees	2,482	2,057	1,980	1,380	852	1,500	1,300
7330-0000 False Alarms Penalties	-	-	535	-	-	-	-
	740,193	555,805	585,220	575,222	428,617	622,700	573,000

Village of Menomonee Falls
100-000 (Revenues)
As of September 30, 2017

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Thru Sep	2017 Budget	2018 Budget
RE70 (Public Charge For Service)							
7400-0000 Acctg Serv Fee	-	-	(150)	-	-	-	-
7490-0000 Matl.Sales&Services	4,583	6,178	6,789	7,206	12,978	5,000	24,000
7494-0000 IRB Fee	500	-	500	-	500	500	500
7499-0000 Open Records Request	254	141	760	93	315	300	300
7420-0000 Accident&Theft Reports	3,529	5,787	3,819	3,998	3,623	4,000	4,000
7421-2000 Tax Ref Intercept	-	50	-	-	-	-	-
7421-3000 School Liaison Officer	120,318	123,068	122,434	123,899	69,280	120,000	120,000
7422-0000 Misc PD Revenues	399	161	261	492	428	200	500
7422-0001 Fingerprints	2,520	3,130	2,330	2,115	2,110	2,500	2,500
7422-0002 Notaries	-	4	-	-	-	-	-
7740-0000 Hunting Processing Chg	1,516	700	540	590	155	700	700
7435-0000 Ambulance Fees	1,053,290	1,217,974	1,290,624	1,637,075	1,534,358	1,430,000	1,700,000
7435-0001 Ambul-Non Collectible	(115,040)	(144,238)	(123,772)	(96,058)	(77,326)	(125,000)	(90,000)
7435-0003 Ambul-Insur. Adjust	(258,803)	(298,774)	(358,048)	(551,513)	(578,992)	(300,000)	(540,000)
7330-0001 FD Plan Review fees	15,714	13,785	17,211	13,552	10,216	14,000	14,000
7436-0000 Fire Fighting Charges/Reimbur	5,000	845	-	-	-	1,000	-
7436-0005 Contracted Fire Dept Services	-	-	219,732	191,197	148,018	198,399	204,000
7411-0000 Weed Cut Repayments	4,813	5,832	2,426	4,168	847	4,000	4,000
7412-0000 Weed Cut Admin. Fees	1,200	1,150	900	1,500	300	500	500
7115-0000 Lannon-Snow Services	19,252	30,491	8,882	3,843	-	15,000	10,000
7440-0000 DPW Matl. Sales	-	-	26	-	2,290	-	2,000
7441-0000 DPW Labor	22,102	12,788	(10,703)	16,659	22,298	10,000	15,000
7461-0000 Park Vandalism Restitution	204	-	-	-	44	-	-
7490-0000 Matl.Sales&Services	400	250	50	50	50	-	-
7493-0000 House Numbers	912	879	1,602	1,972	1,576	1,000	1,600
7738-0000 Certif Commy Review Fee	2,518	2,760	3,378	3,558	3,600	3,000	3,500
7492-0000 Map & Plat Sales	204	94	35	54	30	100	100
7495-0000 OVC Application Fee	1,000	-	2,000	-	-	1,000	-
7735-0000 Special Appearance	6,550	5,950	3,750	3,400	2,850	4,000	4,000
7736-0000 Subdivision Review Fees	20,950	10,200	6,550	6,250	5,050	7,000	7,000
7737-0000 Project Review Fees	18,238	20,748	10,750	9,775	7,500	15,000	10,000
	932,123	1,019,953	1,212,676	1,383,875	1,172,098	1,412,199	1,498,200
RE80 (Interest Income)							
7600-0000 Interest-State Pool	26,211	22,408	21,560	57,522	77,586	70,000	150,000
7600-0206 Interest on Advance - EDMF	-	-	-	40	-	-	-
7600-0618 Interest on Advance - TID #6	77,971	14,957	15,675	19,752	-	24,000	31,000
7600-0619 Interest on Advance - TID #7	12,826	2,470	2,588	3,298	-	4,000	5,000
7600-0620 Interest on Advance - TID #8	94,373	-	-	-	-	-	-
7600-0621 Interest on Advance - TID #9	6,798	1,309	1,372	1,910	-	2,000	4,000
7600-0632 Interest on Advance to TID #12	-	9	113	180	-	200	500
7600-0740 Interest on Advance - Stm Wtr	8,746	4,076	-	-	-	-	-
7600-0900 Interest Earnings - Other	-	-	20,561	22,077	14,400	20,000	60,000
7610-0000 Int-Past Due Invoices	1,169	758	4,753	4,385	3,349	1,000	2,000
	228,094	45,987	66,622	109,164	95,335	121,200	252,500
RE85 (Miscellaneous)							
7422-0011 Deposit Over/Under	3	-	(22)	(99)	-	-	-
7700-0000 Misc Revenue	13,976	44,482	21,119	7,259	35,310	1,000	15,000
7705-0000 Misc Donations	-	-	735	-	1,450	-	-
7707-0000 Meno Falls School Dist Rental	30,048	32,780	32,780	32,780	27,317	32,780	33,000
7710-0000 Cable TV Revenues	458,373	407,893	438,010	494,860	244,981	425,000	450,000
7712-0000 Property Rental	6,000	6,150	6,304	6,461	4,967	6,600	6,600
7713-0000 Tower Lease Agreements	33,292	34,530	47,814	61,627	51,510	51,000	83,000
7713-0010 Soda Agreement	2,952	1,991	1,872	2,320	730	2,500	2,000
7720-0000 Sale Of VMF Property	-	-	6,848,292	312,116	-	-	-
7750-0000 Misc Rentals	3,649	4,725	3,881	3,600	4,395	4,725	4,800
7780-0000 Settlements-Claims Misc.	-	-	-	-	3,120	-	-
7725-0000 Scrap Metal Sales	-	-	-	-	116	-	-
7422-0011 Deposit Over/Under	23	114	-	-	(5)	-	-
7705-0000 Misc Police Donations	-	-	105	-	-	-	-
7705-0000 Misc EMS Donations	-	-	-	8,000	-	-	-
7705-0000 Misc Fire Donations	-	-	-	-	100	-	-

Village of Menomonee Falls
100-000 (Revenues)
As of September 30, 2017

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Thru Sep	2017 Budget	2018 Budget
7725-0000 Scrap Metal Sales	148	-	-	-	-	-	-
7725-0000 Scrap Metal Sales	3,120	4,728	2,657	1,794	1,384	3,000	3,000
7726-0000 Scrap Oil Sales	14,760	18,967	1,610	-	-	-	-
7700-0000 Misc Revenue	6,000	-	-	-	-	-	-
7730-0000 Publication Fees	31,110	29,920	35,840	25,010	21,580	30,307	32,700
5100-0000 Proceeds-Bond Issue	-	223,622	-	-	-	-	-
	603,454	809,902	7,440,997	955,728	396,955	556,912	630,100
RE92 (Transfers In)							
7801-0200 Tfr from SR	-	-	-	32,248	-	-	-
7801-0500 Tfr from Debt Service	4,518	3,636	3,559	-	-	-	-
7801-0605 Tfr from Muni Fac	290,000	-	-	-	-	-	-
7801-0610 Tfr from CP	18,011	-	-	-	-	-	-
7801-0618 Transfer from TID 6	-	-	-	61,582	-	-	-
	312,529	3,636	3,559	93,830	-	-	-
RE96 (Charges To Water Utility)							
7690-0000 WU Taxes To GF	1,393,941	1,259,422	1,290,385	1,316,613	1,027,503	1,370,000	1,400,000
	26,799,914	26,835,853	32,307,629	26,516,676	24,007,963	26,088,020	27,395,200

Village of Menomonee Falls
100-100 (Village Board)
As of September 30, 2017

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Thru Sep	2017 Budget	2018 Budget
EX10 (Salaries & Wages)							
8000-0000 Salaries	39,978	39,089	38,061	40,656	28,817	40,500	41,000
EX20 (Fringe Benefits)							
8010-0000 FICA	3,058	2,990	2,912	3,111	2,205	3,100	3,000
8016-0000 Worker's Comp Insurance	130	96	52	49	32	65	-
	3,188	3,086	2,964	3,160	2,237	3,165	3,000
EX30 (Employee Training/Expense)							
8070-0000 Training & Education	-	265	-	-	-	-	-
8088-0000 Relations/Recognition	199	-	-	-	-	-	-
	199	265	-	-	-	-	-
EX40 (Materials And Supplies)							
8100-0010 Postage/Shipping	58	-	-	-	-	-	-
EX60 (Contractual Services)							
8071-0000 Strategic Planning	-	-	-	9,427	-	-	-
EX70 (Other Operating)							
8490-0000 VB general expense	2,901	4,529	3,968	2,032	2,122	4,000	4,000
	46,324	46,969	44,993	55,275	33,176	47,665	48,000

Village of Menominee Falls
100-110 (Village Manager)
As of September 30, 2017

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Thru Sep	2017 Budget	2018 Budget
EX10 (Salaries & Wages)							
8000-0000 Salaries	113,693	88,638	92,460	98,467	71,953	99,700	103,000
8001-2000 Vacation Payout	-	-	1,880	10,715	-	-	-
	<u>113,693</u>	<u>88,638</u>	<u>94,340</u>	<u>109,182</u>	<u>71,953</u>	<u>99,700</u>	<u>103,000</u>
EX20 (Fringe Benefits)							
8010-0000 FICA	5,515	5,926	5,851	5,910	5,380	7,625	8,000
8011-0000 Pension-VMF	6,532	7,235	6,923	7,063	4,893	6,775	7,000
8013-0000 Health Insurance	10,953	11,711	12,351	11,711	9,062	11,700	12,000
8014-0000 Dental Insurance	1,414	1,538	1,674	1,724	446	700	1,000
8015-0000 Life Insurance	548	564	574	581	483	700	1,000
8016-0000 Worker's Comp Insurance	303	220	132	126	81	175	-
8030-0615 Wage/Benefit transfer TID 4	(5,763)	(5,065)	(4,864)	(4,769)	(3,583)	(4,778)	(5,000)
8030-0616 Wage/Benefit transfer TID 5	(5,763)	(5,065)	(4,864)	(4,769)	(3,583)	(4,778)	(5,000)
8030-0618 Wage/Bene TID 6 Transfers	(11,526)	(10,130)	(9,728)	(9,538)	(7,167)	(9,556)	(10,000)
8030-0619 Wage/benefit transfer TID 7	(5,763)	(5,065)	(4,864)	(4,769)	(3,583)	(4,778)	(5,000)
8030-0620 Wage/benefit transfers TID 8	(11,526)	(10,130)	(9,728)	(9,538)	(7,167)	(9,556)	(10,000)
8030-0621 Wage/benefit transfers TID 9	(11,526)	(10,130)	(4,864)	(9,538)	(7,167)	(9,556)	(10,000)
8030-0630 Wage/Benefit Transfer to TID #	(11,526)	(10,130)	(9,728)	(9,538)	(7,167)	(9,556)	(10,000)
8030-0631 Wage/Benefit Transfer to TID #	(5,763)	(5,065)	(4,864)	(4,769)	(3,583)	(4,778)	(5,000)
8030-0632 Wage/Benefit Transfer to TID #	-	-	(9,728)	(4,769)	(3,583)	(4,778)	(5,000)
	<u>(43,891)</u>	<u>(33,586)</u>	<u>(35,727)</u>	<u>(34,882)</u>	<u>(26,238)</u>	<u>(34,439)</u>	<u>(36,000)</u>
EX30 (Employee Training/Expense)							
8070-0000 Training & Education	-	-	-	-	-	1,000	1,000
8080-0000 Travel Expenses	-	-	38	-	-	500	500
	<u>-</u>	<u>-</u>	<u>38</u>	<u>-</u>	<u>-</u>	<u>1,500</u>	<u>1,500</u>
EX40 (Materials And Supplies)							
8100-0000 Office Supplies	1,917	1,781	1,910	2,862	1,938	3,275	3,000
8100-0010 Postage/Shipping	-	21	-	61	-	-	-
8100-0210 Membership/Publications	-	1,014	1,039	1,034	1,060	2,000	2,000
8170-4000 Gas & Diesel Fuel	765	909	666	431	309	750	800
	<u>2,682</u>	<u>3,725</u>	<u>3,615</u>	<u>4,388</u>	<u>3,307</u>	<u>6,025</u>	<u>5,800</u>
EX44 (Repair/Maintenance)							
8162-4000 RM-Vehicles	343	807	399	53	388	1,000	1,000
EX70 (Other Operating)							
8490-0000 General expenses	214	60	24	-	-	-	-
	<u>73,041</u>	<u>59,644</u>	<u>62,689</u>	<u>78,741</u>	<u>49,410</u>	<u>73,786</u>	<u>75,300</u>

Village of Menomonee Falls
100-111 (Clerk Services)
As of September 30, 2017

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Thru Sep	2017 Budget	2018 Budget
EX10 (Salaries & Wages)							
8000-0000 Salaries	252,473	253,931	218,968	230,910	161,591	252,050	256,000
8001-0000 Overtime	-	843	190	2,707	972	1,525	3,000
8001-2000 Vacation Payout	-	-	1,676	2,250	-	-	-
8002-0000 Part Time Wages	51,355	53,508	66,651	55,417	27,685	39,900	41,000
8003-1110 Election Workers Wages	26,317	55,502	28,649	90,461	33,356	30,000	90,000
8008-0000 Retirement/Severance	-	-	277	-	-	-	-
	330,145	363,784	316,411	381,745	223,604	323,475	390,000
EX20 (Fringe Benefits)							
8010-0000 FICA	22,798	22,932	21,994	21,053	13,956	22,450	23,000
8011-0000 Pension-VMF	19,137	20,191	19,320	17,970	12,420	19,150	19,000
8013-0000 Health Insurance	59,477	52,703	51,189	66,379	50,760	77,225	80,000
8014-0000 Dental Insurance	3,303	2,711	2,504	3,634	2,795	4,250	4,000
8015-0000 Life Insurance	1,051	974	1,195	1,306	1,009	1,350	1,000
8016-0000 Worker's Comp Insurance	818	865	466	496	264	550	1,000
	106,584	100,376	96,668	110,838	81,204	124,975	128,000
EX30 (Employee Training/Expense)							
8070-0000 Training & Education	3,318	2,508	2,596	2,507	566	3,000	2,500
8080-0000 Travel Expenses	1,576	1,441	2,756	2,552	829	1,500	2,000
8100-0200 Dues & Subscriptions	10,247	10,145	10,428	10,655	11,722	11,000	10,500
	15,141	14,094	15,780	15,714	13,117	15,500	15,000
EX40 (Materials And Supplies)							
8100-0000 Office Supplies	1,867	2,607	2,142	3,383	1,239	2,500	2,500
8100-0010 Postage/Shipping	31,094	18,674	11,931	24,456	17,920	31,000	31,000
8100-0110 Elect Expenses	24,486	30,285	16,238	22,845	13,308	20,000	32,000
8100-0220 Notices & Publications	1,013	705	746	387	405	-	-
8100-0230 Records Search	4,553	4,837	4,963	3,304	5,699	4,000	4,000
	63,013	57,108	36,020	54,375	38,571	57,500	69,500
EX47 (Property & Equipment)							
8190-9000 Revolving Loan Fund Payment	7,800	7,800	7,800	-	-	-	-
EX60 (Contractual Services)							
8300-1300 Tax Collection Services	32,602	36,449	36,290	36,886	33,134	37,700	38,000
8300-1301 Parcel List Maintenance	11,788	11,854	11,878	11,819	-	12,000	12,000
8300-1304 Muni Code Supplements	5,480	9,495	9,700	11,730	5,160	7,000	7,000
	49,870	57,798	57,868	60,435	38,294	56,700	57,000
EX70 (Other Operating)							
8440-0000 Erroneous Taxes	14,915	19	105	-	8,013	1,000	1,000
8440-2000 Collection Fees	8,350	7,859	7,575	7,850	5,956	7,000	7,000
8440-7010 Uncoll.Del.PP Taxes	14,576	8,595	5,421	4,704	-	3,000	3,000
8441-0000 Trailer Payments -Schools	2,991	3,186	-	-	-	4,000	4,000
	40,832	19,659	13,101	12,554	13,969	15,000	15,000
	613,385	620,619	543,648	635,661	408,759	593,150	674,500

Village of Menomonee Falls
100-120 (Human Resources)
As of September 30, 2017

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Thru Sep	2017 Budget	2018 Budget
EX10 (Salaries & Wages)							
8000-0000 Salaries	46,818	48,393	45,438	49,395	35,329	49,675	51,000
8001-2000 Vacation Payout	-	-	826	187	-	-	-
8002-0000 Part Time Wages	7,370	13,475	15,173	14,546	10,773	12,150	12,000
	<u>54,188</u>	<u>61,868</u>	<u>61,437</u>	<u>64,128</u>	<u>46,102</u>	<u>61,825</u>	<u>63,000</u>
EX20 (Fringe Benefits)							
8010-0000 FICA	3,923	4,497	4,693	4,646	3,360	4,725	5,000
8011-0000 Pension-VMF	3,584	4,311	4,344	4,201	3,135	4,200	4,000
8013-0000 Health Insurance	13,308	14,229	15,007	14,229	10,863	14,475	15,000
8014-0000 Dental Insurance	747	747	747	783	602	800	1,000
8015-0000 Life Insurance	69	93	121	133	103	125	-
8016-0000 Worker's Comp Insurance	128	135	75	77	51	100	-
	<u>21,759</u>	<u>24,012</u>	<u>24,987</u>	<u>24,069</u>	<u>18,114</u>	<u>24,425</u>	<u>25,000</u>
EX30 (Employee Training/Expense)							
8070-0000 Training & Education	-	-	-	-	-	100	100
8075-0000 Recruitment & Personnel	1,887	1,413	1,470	934	436	2,000	1,000
8076-0000 Employee Exams/Evaluations	5,923	6,027	3,350	3,539	4,089	3,500	4,500
8080-0000 Travel Expenses	-	-	-	-	-	100	100
8088-0000 Relations/Recognition	3,543	2,085	1,289	1,649	1,342	3,000	3,000
8089-0000 Employee Assist.Program	5,250	6,111	6,148	6,536	4,798	6,800	6,800
	<u>16,603</u>	<u>15,636</u>	<u>12,257</u>	<u>12,658</u>	<u>10,665</u>	<u>15,500</u>	<u>15,500</u>
EX40 (Materials And Supplies)							
8100-0210 Membership/Publications	30	30	30	30	30	30	100
	<u>92,580</u>	<u>101,546</u>	<u>98,711</u>	<u>100,885</u>	<u>74,911</u>	<u>101,780</u>	<u>103,600</u>

Village of Menomonee Falls
100-130 (Assessing)
As of September 30, 2017

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Thru Sep	2017 Budget	2018 Budget
EX40 (Materials And Supplies)							
8100-0000 Office Supplies	341	101	-	-	-	200	-
EX60 (Contractual Services)							
8300-1301 Parcel List Maintenance	11,788	11,854	11,878	11,819	12,033	12,000	12,000
8300-1305 DOR Manufactg Assessmt	-	23,502	48,591	24,614	-	25,000	25,000
8310-1302 Assessing Services	249,500	144,000	144,000	146,000	114,000	146,000	146,000
	261,288	179,356	204,469	182,433	126,033	183,000	183,000
	261,629	179,457	204,469	182,433	126,033	183,200	183,000

Village of Menomonee Falls
100-150 (Building Maintenance)
As of September 30, 2017

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Thru Sep	2017 Budget	2018 Budget
EX10 (Salaries & Wages)							
8000-0000 Salaries	84,550	76,031	67,239	34,681	26,849	37,900	40,000
8001-0000 Overtime	-	3	-	-	-	-	-
8001-2000 Vacation Payout	-	-	-	270	-	-	-
8002-0000 Part Time Wages	33,914	23,262	13,683	19,575	14,204	19,850	20,000
8008-0000 Retirement/Severance	-	20,401	-	14,497	-	-	-
	118,464	119,697	80,922	69,023	41,053	57,750	60,000
EX20 (Fringe Benefits)							
8010-0000 FICA	8,860	9,353	6,531	4,759	2,977	4,425	5,000
8011-0000 Pension-VMF	7,924	7,440	5,758	3,744	2,792	3,925	4,000
8013-0000 Health Insurance	27,567	29,874	31,085	12,916	9,311	12,425	13,000
8013-0020 Health Ins Retiree	-	-	7,932	-	-	-	-
8014-0000 Dental Insurance	1,547	1,568	1,547	711	516	700	1,000
8014-0010 Dental Ins Retiree	-	-	373	-	-	-	-
8015-0000 Life Insurance	753	586	367	165	148	225	-
8016-0000 Worker's Comp Insurance	6,244	6,510	2,562	2,210	1,242	2,575	3,000
	52,895	55,331	56,155	24,505	16,986	24,275	26,000
EX30 (Employee Training/Expense)							
8070-0000 Training & Education	196	-	145	1,150	110	1,000	1,000
EX40 (Materials And Supplies)							
8100-0020 Paper/Printing	9,852	8,483	17,344	6,090	3,634	8,000	6,500
8110-0000 Department Supplies	399	710	1,637	987	1,553	1,500	1,000
8110-0100 Small Equip./Tools	189	181	43	-	300	200	200
8110-1501 Custodial Supplies	11,099	12,118	11,873	10,049	5,278	10,000	10,000
	21,539	21,492	30,897	17,126	10,765	19,700	17,700
EX44 (Repair/Maintenance)							
8162-2000 RM-Building & Grounds	28,304	29,838	43,371	40,712	19,222	30,000	30,000
8162-4000 RM-Vehicles	-	-	-	62	338	-	-
	28,304	29,838	43,371	40,774	19,560	30,000	30,000
EX47 (Property & Equipment)							
8188-3001 Equipment	-	-	-	29	-	-	-
EX50 (Utilities)							
8200-0010 Light/Power	118,773	125,940	122,734	121,201	77,375	125,000	125,000
8200-0020 Heat (Gas & Oil)	39,300	42,479	23,142	25,625	15,973	40,000	40,000
8200-0030 Water/Sewer VMF	6,260	6,636	6,725	6,450	2,709	7,000	7,000
	164,333	175,055	152,601	153,276	96,057	172,000	172,000
EX60 (Contractual Services)							
8300-0000 Contracts	36,090	14,900	29,204	26,294	22,172	38,500	34,800
8300-1501 Mechanicals Contract	14,513	16,787	9,067	2,476	5,339	14,700	34,800
8300-1502 Custodial Contract	5,558	9,238	20,110	25,619	18,099	27,000	27,000
	56,161	40,925	58,381	54,389	45,610	80,200	96,600
	441,892	442,338	422,472	360,272	230,141	384,925	403,300

Village of Menomonee Falls
100-160 (Insurances)
As of September 30, 2017

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Thru Sep	2017 Budget	2018 Budget
EX20 (Fringe Benefits)							
8018-0000 Unemployment Compensation	33,216	10,334	380	6,150	-	30,000	30,000
EX75 (Insurances)							
8610-0010 Public Officials Insurance	5,718	5,718	6,452	6,086	9,679	5,800	7,000
8610-0011 Employment Practice Liability	3,562	5,190	6,259	7,090	10,615	8,000	8,000
8610-0012 Crime Policy	1,544	1,020	1,844	1,808	2,103	2,000	2,000
8610-0030 Boiler & Machinery	905	1,100	1,100	1,724	2,738	1,800	2,000
8610-0040 Volunteer Insurances	2,847	3,157	2,864	310	220	350	300
8610-0050 Prop Damage Insurance	17,469	23,670	27,152	27,500	46,760	40,200	43,000
8610-0060 Prop Damage-Vehicles	16,335	16,075	21,817	20,419	32,923	23,500	26,000
8610-0090 Oral Surgery	265	-	-	-	-	-	-
8610-0500 Fitness Reimb - Fire	100	150	-	200	-	-	-
8610-0600 Voluntary Benefit Fees	500	500	-	-	-	-	-
8610-0700 EFlex FSA	2,081	2,774	3,522	3,632	2,366	3,000	3,000
8612-0000 Claims Settled	-	-	-	-	2,094	-	-
	51,326	59,354	71,010	68,769	109,498	84,650	91,300
	84,542	69,688	71,390	74,919	109,498	114,650	121,300

Village of Menomonee Falls
100-170 (Legal & Judicial)
As of September 30, 2017

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Thru Sep	2017 Budget	2018 Budget
EX10 (Salaries & Wages)							
8000-0000 Salaries	296,047	321,204	302,606	375,095	263,610	374,075	386,000
8001-0000 Overtime	-	35	9	45	-	-	-
8001-2000 Vacation Payout	-	-	-	402	-	-	-
8002-0000 Part Time Wages	-	118	310	-	-	-	-
8004-0000 Temporary Help	7,023	4,816	18,978	16,753	13,827	20,375	20,000
8008-0000 Retirement/Severance	22,183	-	21,408	-	-	-	-
	<u>325,253</u>	<u>325,253</u>	<u>325,253</u>	<u>325,253</u>	<u>325,253</u>	<u>325,253</u>	<u>325,253</u>
EX20 (Fringe Benefits)							
8010-0000 FICA	23,726	23,674	25,605	28,231	19,588	30,175	31,000
8011-0000 Pension-VMF	17,527	20,208	19,093	22,478	16,419	23,350	24,000
8013-0000 Health Insurance	55,702	79,896	74,852	84,617	61,321	82,750	85,000
8014-0000 Dental Insurance	3,118	4,208	3,742	4,676	3,410	4,600	4,000
8015-0000 Life Insurance	904	927	862	1,069	912	1,325	1,000
8016-0000 Worker's Comp Insurance	946	801	476	502	322	675	-
	<u>101,923</u>	<u>101,923</u>	<u>101,923</u>	<u>101,923</u>	<u>101,923</u>	<u>101,923</u>	<u>101,923</u>
EX30 (Employee Training/Expense)							
8070-0000 Training & Education	3,112	5,713	3,902	4,421	4,775	7,800	8,000
8080-0000 Travel Expenses	741	978	964	2,346	547	2,990	2,000
8082-0000 Clerical Allowance	550	600	300	790	450	1,000	1,000
	<u>4,403</u>	<u>4,403</u>	<u>4,403</u>	<u>4,403</u>	<u>4,403</u>	<u>4,403</u>	<u>4,403</u>
EX40 (Materials And Supplies)							
8100-0000 Office Supplies	477	621	114	197	668	1,200	1,200
8100-0170 Charge Card Fees	5,205	4,924	5,186	1,697	-	-	-
8100-0205 Legal Resources	11,218	11,409	15,198	9,709	13,692	12,200	13,700
8100-0210 Membership/Publications	1,042	1,054	862	1,046	1,068	1,600	1,600
8110-1701 Transcripts	-	-	-	-	-	200	200
	<u>17,942</u>	<u>17,942</u>	<u>17,942</u>	<u>17,942</u>	<u>17,942</u>	<u>17,942</u>	<u>17,942</u>
EX47 (Property & Equipment)							
8190-9000 Rev Capital Fund Payment	-	-	-	8,939	-	9,000	10,000
EX60 (Contractual Services)							
8310-0000 Legal Services	102,662	61,252	62,468	37,133	13,708	74,000	72,000
8310-0007 Real Estate Fees	-	3,833	-	455	111	400	1,700
8310-0008 Court Fees	232	345	60	1,861	634	2,550	2,600
8310-0011 Prosecutor	37,881	-	-	-	-	-	-
	<u>140,775</u>	<u>65,430</u>	<u>62,528</u>	<u>39,449</u>	<u>14,453</u>	<u>76,950</u>	<u>76,300</u>
EX70 (Other Operating)							
8100-0002 Teen Court Expense	-	-	-	-	13	-	-
8310-0040 Witness Fees	-	-	(15)	-	-	-	-
	<u>590,296</u>	<u>546,616</u>	<u>556,980</u>	<u>602,462</u>	<u>415,075</u>	<u>650,265</u>	<u>665,000</u>

Village of Menominee Falls
100-180 (Community Life)
As of September 30, 2017

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Thru Sep	2017 Budget	2018 Budget
EX36 (Village Centre)							
8110-7408 VC-Fishing Clinic	1,000	1,000	1,000	1,000	1,000	1,000	1,000
8110-7410 VC-Concerts	4,225	4,375	4,450	4,175	4,300	5,000	5,000
8110-7411 VC-Parade Admin	675	-	-	-	-	1,000	1,000
	5,900	5,375	5,450	5,175	5,300	7,000	7,000
EX43 (Community Events)							
8110-7401 Community Events	442	452	282	181	66	-	200
8110-7402 Fireworks	14,500	17,000	17,000	20,000	-	-	-
8110-7403 Senior Transportation	54,161	50,708	57,707	59,446	36,605	56,000	56,000
8110-7404 Parades/Celebrations	6,000	10,000	10,000	10,000	7,131	-	10,000
8110-7412 ASCAP Music	334	331	337	336	343	350	400
	75,437	78,491	85,326	89,963	44,145	56,350	66,600
	81,337	83,866	90,776	95,138	49,445	63,350	73,600

Village of Menomonee Falls
100-190 (Financial Services)
As of September 30, 2017

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Thru Sep	2017 Budget	2018 Budget
EX10 (Salaries & Wages)							
8000-0000 Salaries	157,509	184,493	187,399	209,929	160,588	227,000	234,000
8001-0000 Overtime	49	55	208	-	-	175	-
8002-0000 Part Time Wages	-	-	816	-	-	-	-
8008-0000 Retirement/Severance	-	-	-	515	-	-	-
	157,558	184,548	188,423	210,444	160,588	227,175	234,000
EX20 (Fringe Benefits)							
8010-0000 FICA	11,517	13,407	13,719	15,160	11,652	17,375	18,000
8011-0000 Pension-VMF	9,958	12,872	12,844	13,781	10,944	15,450	16,000
8013-0000 Health Insurance	19,293	29,807	49,205	49,913	45,468	60,625	62,000
8014-0000 Dental Insurance	1,506	4,158	2,424	2,713	2,501	3,325	3,000
8014-0010 Dental Ins Retiree	-	-	716	-	-	-	-
8015-0000 Life Insurance	199	261	250	328	304	475	-
8016-0000 Worker's Comp Insurance	516	399	269	278	186	375	-
	42,989	60,904	79,427	82,173	71,055	97,625	99,000
EX30 (Employee Training/Expense)							
8070-0000 Training & Education	315	270	270	135	-	1,300	1,300
8080-0000 Travel Expenses	-	-	-	-	-	100	100
	315	270	270	135	-	1,400	1,400
EX40 (Materials And Supplies)							
8100-0000 Office Supplies	1,349	1,095	1,143	1,703	1,302	1,900	1,900
8100-0210 Membership/Publications	475	275	1,000	683	565	800	800
8110-0200 Small Equipment	303	-	114	395	-	500	500
	2,127	1,370	2,257	2,781	1,867	3,200	3,200
EX60 (Contractual Services)							
8300-1901 Audit/Acctg. Serv.	78,418	48,954	63,677	42,850	44,550	75,000	60,000
8300-1902 Management Services	505	505	-	-	-	-	-
8300-1920 Bank Charges & Fees	10,805	13,344	13,153	13,386	9,087	13,000	13,000
8315-0000 OPEB Appraisal	-	-	3,700	-	-	3,850	-
	89,728	62,803	80,530	56,236	53,637	91,850	73,000
EX70 (Other Operating)							
8450-0000 Penalties & Interest	-	-	20,676	-	5	-	-
EX92 (Bond Issue Expenditures)							
8800-0000 Bond Expenses	-	167	1,616	2,295	2,111	2,000	2,500
	292,717	310,062	373,199	354,064	289,263	423,250	413,100

Village of Menomonee Falls
100-195 (IT)
As of September 30, 2017

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Thru Sep	2017 Budget	2018 Budget
EX10 (Salaries & Wages)							
8000-0000 Salaries	171,108	187,284	173,316	189,644	135,854	191,275	196,000
8001-0000 Overtime	2,513	2,698	2,636	1,009	1,848	1,750	2,000
	173,621	189,982	175,952	190,653	137,702	193,025	198,000
EX20 (Fringe Benefits)							
8010-0000 FICA	12,630	13,795	13,474	13,782	10,046	14,775	15,000
8011-0000 Pension-VMF	11,514	13,204	12,542	12,426	9,369	13,125	13,000
8012-0000 Pension-EEE Share	8	-	-	-	-	-	-
8013-0000 Health Insurance	42,777	47,853	48,235	45,737	34,916	46,550	48,000
8014-0000 Dental Insurance	2,379	2,490	2,379	2,496	1,916	2,550	3,000
8015-0000 Life Insurance	515	552	583	664	554	825	1,000
8016-0000 Worker's Comp Insurance	517	410	238	239	157	325	-
	70,340	78,304	77,451	75,344	56,958	78,150	80,000
EX30 (Employee Training/Expense)							
8070-0000 Training & Education	-	29	-	-	-	7,000	7,000
8070-0020 Education Reimbursement	-	-	-	-	-	500	500
8080-0000 Travel Expenses	-	92	-	-	-	2,000	2,000
	-	121	-	-	-	9,500	9,500
EX40 (Materials And Supplies)							
8100-0000 Office Supplies	149	158	184	202	159	2,500	2,500
8100-0150 Cabling Supplies	435	-	313	-	-	500	500
8100-0155 Security Supplies	226	2,407	894	893	587	1,000	1,000
8100-0195 A/V - Supplies	541	501	-	44	222	500	500
8100-0210 Membership/Publications	-	-	-	-	-	500	500
8110-0000 Department Supplies	205	701	101	1,168	104	2,700	2,700
8110-0200 Small Equipment	79	-	-	93	-	1,000	1,000
8130-0000 Computer Supplies	28,082	31,601	34,947	31,611	22,466	24,000	24,000
	29,717	35,368	36,439	34,011	23,538	32,700	32,700
EX44 (Repair/Maintenance)							
8160-0195 RM-AV System	3,495	1,334	1,344	2,055	3,343	6,000	6,000
8160-0200 RM - Security System	3,979	1,971	14,016	2,766	632	10,500	2,500
8160-8002 RM-Cabling	2,948	757	1,217	1,726	1,349	9,000	4,000
8162-8000 RM-Computer Hardware	10,307	11,346	8,001	4,064	6,541	14,000	11,000
8162-9000 RM-Telephone System	4,388	3,020	521	987	40	5,000	5,000
	25,117	18,428	25,099	11,598	11,905	44,500	28,500
EX45 (Lease/Rent Expense)							
8152-6000 Rent-Off.Eq.	59,077	60,263	62,990	42,348	37,173	56,700	42,900
8152-6005 Rent - Datacenter	-	-	-	-	10,597	30,000	21,600
	59,077	60,263	62,990	42,348	47,770	86,700	64,500
EX47 (Property & Equipment)							
8190-4000 Security System	628	8,565	14,385	7,758	4,850	10,000	5,000
8190-5000 Telephone System	109	890	613	-	-	1,500	1,500
8190-6000 Furnishings	-	-	-	-	-	500	500
8190-8000 Computer Hardware	75,909	94,849	188,289	147,967	31,369	307,120	361,000
8190-8095 A/V System	3,405	2,664	-	337	63	6,000	6,000
8190-8100 Computer Software	52,395	44,306	3,859	21,661	2,722	35,450	18,000
8190-9000 Rev Capital Fund Payment	4,000	2,950	2,950	2,950	-	2,948	-
	136,446	154,224	210,096	180,673	39,004	363,518	392,000
EX50 (Utilities)							
8210-0000 Telephone Service	47,893	51,431	53,661	50,693	28,304	60,000	60,000
8211-0000 Emergency Notification Service	1,463	722	643	679	206	1,000	1,000
8211-0001 Alarm Monitoring Service	-	-	500	500	500	1,500	1,500
8212-0000 Teletype	2,994	2,910	2,994	3,036	2,277	3,036	3,000
8212-0001 Cellular Data Service	12,280	15,942	14,303	15,797	14,340	18,210	26,000
8212-0003 Cellular Telephone Service	9,218	8,785	8,878	9,576	7,383	10,000	10,000
8212-0004 Internet Service	22,440	25,360	26,546	19,855	20,149	28,608	36,000
8212-0005 WAN Service	49,097	50,273	71,108	78,823	68,957	125,720	126,000
8212-0010 Cable TV Service	255	294	1,205	921	894	2,160	13,000

Village of Menomonee Falls
100-195 (IT)
As of September 30, 2017

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Thru Sep	2017 Budget	2018 Budget
	145,640	155,717	179,838	179,880	143,010	250,234	276,500
EX60 (Contractual Services)							
8160-5000 Microsoft Enterprise Agreemen	59,448	63,953	62,162	62,162	62,050	68,000	65,000
8213-0002 Website Hosting Service	13,569	24,597	25,257	24,350	24,278	25,065	26,000
8213-0004 Website Development	-	-	300	2,331	4,150	6,100	6,000
8301-0000 IT Maint/Support	204,202	231,896	258,572	252,786	194,771	321,316	341,000
8302-0000 Consulting	72,144	73,874	60,612	13,230	2,995	79,050	84,000
	<u>349,363</u>	<u>394,320</u>	<u>406,903</u>	<u>354,859</u>	<u>288,244</u>	<u>499,531</u>	<u>522,000</u>
	<u><u>989,321</u></u>	<u><u>1,086,727</u></u>	<u><u>1,174,768</u></u>	<u><u>1,069,366</u></u>	<u><u>748,131</u></u>	<u><u>1,557,858</u></u>	<u><u>1,603,700</u></u>

Village of Menominee Falls
100-196 (Dispatch 911)
As of September 30, 2017

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Thru Sep	2017 Budget	2018 Budget
EX10 (Salaries & Wages)							
8000-0000 Salaries	589,351	598,165	519,326	122,740	9,225	9,150	-
8001-0000 Overtime	11,652	14,896	-	338	1,161	-	-
8001-2000 Vacation Payout	-	-	-	-	1,021	-	-
8001-2002 Comp-Time Payout	-	-	18,964	7,532	2,452	-	-
8002-0000 Part Time Wages	-	1,630	29,637	7,373	112	475	-
8008-0000 Retirement/Severance	-	-	-	5,335	6,185	31,975	-
	601,003	614,691	567,927	143,318	20,156	41,600	-
EX20 (Fringe Benefits)							
8010-0000 FICA	43,304	44,101	43,943	10,361	1,548	3,175	-
8011-0000 Pension-VMF	40,155	42,545	41,161	9,006	933	2,825	-
8013-0000 Health Insurance	187,797	221,494	177,117	33,130	4,815	2,550	-
8014-0000 Dental Insurance	9,571	8,519	9,408	1,708	252	125	-
8015-0000 Life Insurance	1,196	1,177	1,264	309	32	25	-
8016-0000 Worker's Comp Insurance	1,852	1,458	798	169	35	75	-
	283,875	319,294	273,691	54,683	7,615	8,775	-
EX30 (Employee Training/Expense)							
8070-0000 Training & Education	810	707	-	-	-	-	-
EX40 (Materials And Supplies)							
8100-0000 Office Supplies	95	273	402	-	-	-	-
8100-0210 Membership/Publications	-	15	15	-	-	-	-
8110-0000 Department Supplies	-	580	-	-	-	-	-
8110-0003 Alarm Mailing Postage	577	-	956	532	611	-	-
	672	868	1,373	532	611	-	-
EX44 (Repair/Maintenance)							
8160-4100 MCont-Radios	4,680	4,680	9,720	405	-	850	-
8162-4100 RM-Radio Equip.	1,810	1,119	3,098	2,979	-	-	-
	6,490	5,799	12,818	3,384	-	850	-
EX47 (Property & Equipment)							
8188-4100 Radio Hardware	-	400	130	370	-	-	-
8190-5901 Telephone Accessories	25	-	-	192	-	-	-
	25	400	130	562	-	-	-
	892,875	941,759	855,939	202,479	28,382	51,225	-

Village of Menomonee Falls
100-200 (Police Department)
As of September 30, 2017

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Thru Sep	2017 Budget	2018 Budget
EX10 (Salaries & Wages)							
8000-0000 Salaries	4,552,439	4,656,052	4,963,917	5,329,833	3,745,022	5,351,575	5,624,000
8001-0000 Overtime	97,595	112,426	65,355	97,651	52,853	97,975	113,000
8001-2000 Vacation Payout	44,767	55,486	46,733	47,223	48,588	52,275	50,000
8001-2001 Holiday Payout	44,459	53,297	51,853	54,338	-	53,500	54,000
8001-2002 Comp-Time Payout	60,832	76,012	54,482	92,481	56,481	97,350	112,000
8002-0000 Part Time Wages	157,289	138,081	143,945	177,418	95,996	151,600	150,000
8008-0000 Retirement/Severance	40,624	31,099	38,755	74,436	69,985	-	204,000
	4,998,005	5,122,453	5,365,040	5,873,380	4,068,925	5,804,275	6,307,000
EX20 (Fringe Benefits)							
8010-0000 FICA	368,063	374,530	385,690	427,734	295,301	442,800	481,000
8011-0000 Pension-VMF	684,505	505,026	498,622	514,552	404,551	588,225	650,000
8012-0000 Pension-EE (VMF Paid)	283,126	289,825	282,480	267,804	186,344	268,850	259,000
8013-0000 Health Insurance	709,174	788,132	929,778	935,477	716,858	984,825	1,066,000
8013-0020 Health Ins Retiree	-	-	4,600	-	-	-	-
8014-0000 Dental Insurance	52,337	52,835	57,621	61,809	46,334	65,525	64,000
8015-0000 Life Insurance	8,328	8,514	9,328	10,748	7,622	10,575	11,000
8016-0000 Workers' Comp Insurance	218,606	173,954	104,550	105,143	65,381	135,850	148,000
8020-0000 VEBA	16,314	12,782	5,027	1,862	2,040	-	-
8021-0000 Nationwide - VMF	9,000	9,000	6,030	5,400	-	9,000	9,000
8030-0200 Wage/Bene Tfr-Spec Rev	(16,812)	-	-	-	-	-	-
	2,332,641	2,214,598	2,283,726	2,330,529	1,724,431	2,505,650	2,688,000
EX30 (Employee Training/Expense)							
8070-0000 Training & Education	49,277	45,216	62,659	45,902	26,724	45,000	44,000
8070-0020 Education Reimbursement	504	7,034	5,300	5,495	-	3,000	2,000
8075-0000 Recruitment & Personnel	2,773	2,893	1,101	1,791	1,381	2,000	1,500
8076-0000 Employee Exams/Evaluations	5,036	3,806	3,622	6,065	2,619	2,000	3,000
8080-0000 Travel Expenses	518	301	283	504	415	500	500
8090-0000 Uniforms	34,068	37,858	31,203	33,040	36,019	37,000	32,000
	92,176	97,108	104,168	92,797	67,158	89,500	83,000
EX40 (Materials And Supplies)							
8100-0000 Office Supplies	2,963	2,731	2,402	2,004	1,769	3,000	3,000
8100-0010 Postage/Shipping	3,016	3,088	2,334	2,542	1,908	3,000	3,000
8100-0025 Printing	1,515	-	-	3,392	581	2,500	2,000
8100-0170 Charge Card Fees	1,878	2,977	3,525	4,971	1,956	3,000	3,000
8110-0000 Department Supplies	8,355	7,217	8,950	7,529	5,614	8,000	8,000
8110-0001 Towing & Storage	1,536	2,148	3,249	1,212	-	1,000	500
8110-0002 Red Tags	(30)	(15)	-	100	(33)	-	-
8110-0200 Small Equipment	2,962	3,999	3,716	3,719	2,362	4,000	4,000
8110-0201 Motorcycle Program	3,141	3,178	3,178	-	-	-	-
8110-2001 Investigative Expenses	3,017	4,897	4,900	5,599	3,273	5,000	4,000
8150-0000 Accreditation Expenses	550	1,767	600	141	1,253	1,000	500
8170-4000 Gas & Diesel Fuel	129,583	121,306	94,236	73,645	40,882	110,000	100,000
8170-4020 Supplies-Vehicles	487	1,767	1,714	2,185	726	2,000	2,500
	158,973	155,060	128,804	107,039	60,291	142,500	130,500
EX44 (Repair/Maintenance)							
8160-4100 MCont-Radios	-	-	-	-	10	-	-
8162-3000 RM-Equipment	4,470	1,696	2,929	1,628	1,044	2,000	2,000
8162-4000 RM-Vehicles	58,689	52,485	53,426	46,952	25,711	50,000	50,000
8162-4100 RM-Radio Equip.	3,000	2,963	3,000	4,124	2,948	3,000	3,000
	66,159	57,144	59,355	52,704	29,713	55,000	55,000
EX47 (Property & Equipment)							
8188-4000 Vehicle Purchases	65,946	85,074	85,606	94,800	101,738	94,000	100,000
8188-4100 Radio Hardware	2,000	1,075	746	1,000	1,641	3,000	3,000
8190-6000 Furnishings	838	410	988	670	-	1,000	1,000
8190-6400 PD Fixed Assets	6,897	10,476	9,492	7,494	8,469	9,000	9,000
8190-8102 Software Modif/Adjust	1,822	1,874	-	22,600	-	-	-
8190-9000 Rev Capital Fund Payment	11,250	11,243	-	-	-	-	26,000
	88,753	110,152	96,832	126,564	111,848	107,000	139,000

Village of Menomonee Falls
100-200 (Police Department)
As of September 30, 2017

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Thru Sep	2017 Budget	2018 Budget
EX50 (Utilities)							
8200-0010 Light/Power	2,716	2,427	3,000	3,533	1,904	2,200	2,200
8200-0020 Heat (Gas & Oil)	376	751	374	(80)	-	1,500	1,000
	<u>3,092</u>	<u>3,178</u>	<u>3,374</u>	<u>3,453</u>	<u>1,904</u>	<u>3,700</u>	<u>3,200</u>
EX60 (Contractual Services)							
8160-4200 800 Mgrtz Radio	19,528	128,764	13,680	13,524	28,262	28,000	36,000
8304-0000 Crossing Guard Contract	94,478	92,359	82,363	85,684	82,418	82,500	82,500
	<u>114,006</u>	<u>221,123</u>	<u>96,043</u>	<u>99,208</u>	<u>110,680</u>	<u>110,500</u>	<u>118,500</u>
EX98 (Transfers Out)							
8901-0500 Transfer to Debt Service	-	-	13,976	13,976	-	13,976	14,000
	<u>7,853,805</u>	<u>7,980,816</u>	<u>8,151,318</u>	<u>8,699,650</u>	<u>6,174,950</u>	<u>8,832,101</u>	<u>9,538,200</u>

Village of Menomonee Falls
100-210 (EMS)
As of September 30, 2017

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Thru Sep	2017 Budget	2018 Budget
EX10 (Salaries & Wages)							
8000-0000 Salaries	-	-	-	1,177,483	719,823	1,171,625	1,529,000
8001-0000 Overtime	-	-	-	143,726	89,323	11,175	36,000
8001-2000 Vacation Payout	-	-	-	18,295	10,327	-	-
8001-2001 Holiday Payout	-	-	-	1,806	-	-	-
8002-0000 Part Time Wages	-	-	-	723,591	433,749	1,206,450	795,000
8008-0000 Retirement/Severance	-	-	-	13,516	10,430	-	-
	-	-	-	2,078,417	1,263,652	2,389,250	2,360,000
EX20 (Fringe Benefits)							
8010-0000 FICA	-	-	-	146,475	94,178	182,750	180,000
8011-0000 Pension-VMF	-	-	-	162,092	133,932	193,950	216,000
8012-0000 Pension-EE (VMF Paid)	-	-	-	11,563	3,962	45,475	32,000
8013-0000 Health Insurance	-	-	-	243,784	170,924	256,750	375,000
8014-0000 Dental Insurance	-	-	-	13,029	9,274	14,800	20,000
8015-0000 Life Insurance	-	-	-	2,110	1,656	4,175	5,000
8016-0000 Workers' Comp Insurance	-	-	-	48,722	40,128	83,375	83,000
8021-0000 Nationwide - VMF	-	-	-	1,800	-	-	-
	-	-	-	629,575	454,054	781,275	911,000
EX30 (Employee Training/Expense)							
8070-0003 Training-EMS	-	-	2,302	7,589	3,435	10,000	10,000
EX40 (Materials And Supplies)							
8110-2201 Tech Supplies & Expenses	-	-	-	17,869	10,200	20,000	20,000
8110-2202 Ambulance Supplies	-	-	-	48,189	34,856	38,500	40,000
8170-4000 Gas & Diesel Fuel	-	-	-	4,578	9,814	20,000	20,000
	-	-	-	70,636	54,870	78,500	80,000
EX44 (Repair/Maintenance)							
8162-4000 RM-Vehicles	-	-	-	1,640	20,243	15,000	15,000
EX47 (Property & Equipment)							
8190-9000 Rev Capital Fund Payment	-	-	-	49,000	-	88,000	123,000
EX60 (Contractual Services)							
8110-2204 Ambulance Admin Exp	-	-	-	64,904	49,774	48,000	50,000
8160-4200 EMS 800 Mhz Radio	-	-	-	8,915	20,000	20,000	21,000
	-	-	-	73,819	69,774	68,000	71,000
EX98 (Transfers Out)							
8901-0500 Transfer to Debt Service	-	-	-	10,482	-	-	13,000
	-	-	2,302	2,921,158	1,866,028	3,430,025	3,583,000
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Village of Menomonee Falls
100-220 (Fire Department)
As of September 30, 2017

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Thru Sep	2017 Budget	2018 Budget
EX10 (Salaries & Wages)							
8000-0000 Salaries	1,113,839	1,198,783	1,118,462	108,034	221,474	147,925	187,000
8001-0000 Overtime	30,299	95,480	45,344	19,978	29,048	1,250	4,000
8001-2000 Vacation Payout	-	-	19,543	2,477	720	-	-
8002-0000 Part Time Wages	469,757	583,412	834,443	352,867	389,220	134,050	89,000
8003-2200 Volunteer Wages	3,338	6,549	49,641	-	-	-	-
8008-0000 Retirement/Severance	-	-	11,542	1,502	-	-	-
	1,617,233	1,884,224	2,078,975	484,858	640,462	283,225	280,000
EX20 (Fringe Benefits)							
8010-0000 FICA	121,171	170,794	155,320	44,830	48,524	21,675	21,000
8011-0000 Pension-VMF	208,473	156,247	144,797	35,683	47,112	23,500	26,000
8012-0000 Pension-EE (VMF Paid)	88,199	19,628	24,332	6,189	1,321	6,250	5,000
8013-0000 Health Insurance	188,052	266,549	271,483	32,911	43,229	27,650	41,000
8014-0000 Dental Insurance	13,904	14,266	15,169	2,703	3,236	1,825	2,000
8015-0000 Life Insurance	2,220	2,082	1,916	607	630	575	-
8016-0000 Workers' Comp Insurance	86,340	59,856	47,239	5,719	4,688	9,750	10,000
8019-0000 ICMA-VMF	5,481	-	-	-	-	-	-
8021-0000 Nationwide - VMF	-	-	2,970	1,800	-	-	-
	713,840	689,422	663,226	130,442	148,740	91,225	105,000
EX30 (Employee Training/Expense)							
8070-0000 Training & Education	540	36	-	475	-	-	-
8070-0002 Training-Admin	553	2,580	1,476	780	1,246	1,000	1,000
8070-0003 Training-EMS	11,642	11,288	8,616	246	72	-	-
8070-0004 Training-Fire	7,015	5,513	4,780	8,879	3,602	7,500	6,500
8070-0006 Training-Prev	1,011	560	15	-	-	750	800
8070-0020 Education Reimbursement	3,780	-	385	355	225	3,000	2,000
8070-0021 Volunteer reimbursements	127,810	105,560	50	-	-	-	-
8075-0000 Recruitment & Personnel	4,115	2,276	2,175	1,033	2,214	3,000	3,000
8076-0000 Employee Exams/Evaluations	18,429	15,106	10,541	11,980	6,247	12,000	11,000
8080-0000 Travel Expenses	96	-	50	-	-	200	200
8090-0000 Uniforms	13,045	14,374	20,950	32,408	7,653	16,000	16,000
8100-0200 Dues & Subscriptions	2,220	1,906	1,805	2,558	2,096	2,000	2,000
	190,256	159,199	50,843	58,714	23,355	45,450	42,500
EX40 (Materials And Supplies)							
8100-0000 Office Supplies	1,077	1,124	1,211	871	584	1,200	1,200
8100-0010 Postage/Shipping	904	896	684	1,376	541	1,200	1,200
8110-0000 Department Supplies	3,330	1,227	1,700	1,600	2,109	2,000	2,000
8110-2201 Tech Supplies & Expenses	21,215	10,108	22,261	21,732	14,109	15,000	15,000
8110-2203 Fire Prevention	1,440	919	997	961	1,306	1,000	1,300
8110-2205 Hazard Material	700	-	-	150	-	750	500
8170-2000 Supplies-Building	5,499	3,924	5,501	6,925	5,177	8,500	8,500
8170-4000 Gas & Diesel Fuel	51,793	56,001	38,744	32,405	13,116	17,500	17,500
	85,958	74,199	71,098	66,020	36,942	47,150	47,200
EX44 (Repair/Maintenance)							
8160-4100 MCont-Radios	4,955	952	4,855	7,677	501	4,000	4,000
8162-2000 RM-Building	36,221	25,270	28,931	27,863	15,590	27,000	26,000
8162-4000 RM-Vehicles	75,865	69,609	178,478	74,863	52,896	45,000	46,000
	117,041	95,831	212,264	110,403	68,987	76,000	76,000
EX45 (Lease/Rent Expense)							
8152-3000 Rent - Equipment	2,176	-	-	-	-	-	-
EX47 (Property & Equipment)							
8186-2501 Station #1	250	-	-	-	-	-	-
8186-2502 Station #2	250	-	-	-	-	-	-
8186-2503 Station #3	250	-	-	-	-	-	-
8186-2504 Station #4	249	-	-	-	-	-	-
8188-4000 Vehicle Purchases	-	-	70	165	-	-	-
8188-4100 Radio Hardware	2,132	1,236	3,517	365	738	2,000	1,000
8190-6000 Furnishings	316	-	210	-	-	500	500
8190-9000 Rev Capital Fund Payment	79,665	85,000	246,000	310,000	-	260,000	297,000

Village of Menomonee Falls
100-220 (Fire Department)
As of September 30, 2017

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Thru Sep	2017 Budget	2018 Budget
	83,112	86,236	249,797	310,530	738	262,500	298,500
<u>EX50 (Utilities)</u>							
8200-0010 Light/Power	48,797	46,272	52,102	61,345	40,543	50,000	50,000
8200-0020 Heat (Gas & Oil)	30,550	46,351	20,997	32,497	21,710	43,000	42,000
8200-0030 Water/Sewer VMF	5,055	4,174	5,215	7,697	3,762	6,500	6,000
8200-2201 Alarm System	2,100	-	-	-	-	-	-
	86,502	96,797	78,314	101,539	66,015	99,500	98,000
<u>EX60 (Contractual Services)</u>							
8160-4200 FD 800 Mhz Radio	9,835	128,764	13,680	3,506	8,292	7,000	8,000
<u>EX98 (Transfers Out)</u>							
8901-0500 Transfer to Debt Service	-	-	13,976	3,494	-	13,976	1,000
<u>EX40 (Materials And Supplies)</u>							
8110-2202 Ambulance Supplies	34,171	34,816	36,364	1,660	-	-	-
<u>EX60 (Contractual Services)</u>							
8110-2204 Ambulance Admin Exp	35,448	50,014	57,117	-	-	-	-
	<u>2,975,572</u>	<u>3,299,502</u>	<u>3,525,654</u>	<u>1,271,166</u>	<u>993,531</u>	<u>926,026</u>	<u>956,200</u>

Village of Menomonee Falls
100-230 (Public Fire Protection)
As of September 30, 2017

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Thru Sep	2017 Budget	2018 Budget
EX70 (Other Operating)							
8430-0000 Public Fire Protection (paid to \	1,659,499	1,647,366	1,573,861	1,573,861	1,181,250	1,575,000	1,575,000
	<u>1,659,499</u>	<u>1,647,366</u>	<u>1,573,861</u>	<u>1,573,861</u>	<u>1,181,250</u>	<u>1,575,000</u>	<u>1,575,000</u>

Village of Menomonee Falls
100-260 (Weed Control)
As of September 30, 2017

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Thru Sep	2017 Budget	2018 Budget
EX10 (Salaries & Wages)							
8000-0000 Salaries	23,429	11,969	26,846	24,900	17,990	25,250	23,000
8001-0000 Overtime	-	30	-	-	-	-	-
8008-0000 Retirement/Severance	-	-	-	-	5,343	-	-
	<u>23,429</u>	<u>11,999</u>	<u>26,846</u>	<u>24,900</u>	<u>23,333</u>	<u>25,250</u>	<u>23,000</u>
EX20 (Fringe Benefits)							
8010-0000 FICA	1,746	893	1,820	1,858	1,744	1,925	2,000
8011-0000 Pension-VMF	1,562	837	1,657	1,641	1,223	1,725	2,000
8012-0000 Pension-EE (VMF Paid)	12	-	-	-	-	-	-
8013-0000 Health Insurance	1,365	726	5,819	5,518	4,557	5,625	6,000
8014-0000 Dental Insurance	283	142	283	297	248	300	-
8015-0000 Life Insurance	109	59	151	157	108	150	-
8016-0000 Workers' Comp Insurance	88	(187)	709	770	544	1,125	1,000
	<u>5,165</u>	<u>2,470</u>	<u>10,439</u>	<u>10,241</u>	<u>8,424</u>	<u>10,850</u>	<u>11,000</u>
EX40 (Materials And Supplies)							
8100-0000 Office Supplies	242	-	-	-	-	-	-
EX60 (Contractual Services)							
8300-0000 Contracts	5,632	5,636	2,127	4,946	34	4,000	4,000
	<u>34,468</u>	<u>20,105</u>	<u>39,412</u>	<u>40,087</u>	<u>31,791</u>	<u>40,100</u>	<u>38,000</u>

Village of Menomonee Falls
100-280 (Emergency Government)
As of September 30, 2017

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Thru Sep	2017 Budget	2018 Budget
EX40 (Materials And Supplies)							
8110-0000 Department Supplies	-	113	12	845	-	700	700
EX44 (Repair/Maintenance)							
8162-3000 RM-Equipment	716	169	12	6	-	750	800
8162-4300 RM-Sirens	3,550	-	960	3,488	1,635	3,550	3,600
	4,266	169	972	3,494	1,635	4,300	4,400
EX50 (Utilities)							
8200-2801 Recurring Charges	698	727	734	-	-	700	700
	4,964	1,009	1,718	4,339	1,635	5,700	5,800
	4,964	1,009	1,718	4,339	1,635	5,700	5,800

Village of Menomonee Falls
100-290 (Public Safety Commission)
As of September 30, 2017

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Thru Sep	2017 Budget	2018 Budget
EX30 (Employee Training/Expense) 8075-0000 Recruitment & Personnel	-	-	-	52	115	500	500
EX40 (Materials And Supplies) 8110-2902 Prisoner Board	20,548	8,826	12,391	9,803	7,368	13,000	13,000
EX60 (Contractual Services) 8300-2901 HAWS Contract	9,570	9,570	19,140	9,570	-	9,570	9,600
	<u>30,118</u>	<u>18,396</u>	<u>31,531</u>	<u>19,425</u>	<u>7,483</u>	<u>23,070</u>	<u>23,100</u>

Village of Menomonee Falls
100-400 (Street Maintenance)
As of September 30, 2017

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Thru Sep	2017 Budget	2018 Budget
EX10 (Salaries & Wages)							
8000-0000 Salaries	783,032	771,350	746,312	811,296	594,643	871,875	900,000
8001-0000 Overtime	50,344	49,539	39,372	53,493	29,361	55,000	55,000
8001-2000 Vacation Payout	-	-	1,937	2,168	3,410	-	-
8001-2002 Comp-Time Payout	-	-	1,309	1,268	182	-	-
8004-0000 Temporary Help	-	292	26,082	4,702	11,269	5,000	10,000
8008-0000 Retirement/Severance	14,496	-	1,032	829	417	-	-
	847,872	821,181	816,044	873,756	639,282	931,875	965,000
EX20 (Fringe Benefits)							
8010-0000 FICA	63,923	59,276	60,617	63,870	47,071	71,300	74,000
8011-0000 Pension-VMF	56,632	56,562	54,242	56,665	42,552	63,025	64,000
8013-0000 Health Insurance	238,159	243,694	251,665	208,986	156,246	217,025	234,000
8013-0020 Health Ins Retiree	-	-	6,668	-	-	-	-
8014-0000 Dental Insurance	13,342	12,716	15,880	11,733	9,164	11,975	13,000
8014-0010 Dental Ins Retiree	-	-	29	-	-	-	-
8015-0000 Life Insurance	3,429	2,977	2,607	2,701	2,208	3,325	4,000
8016-0000 Worker's Comp Insurance	40,006	33,052	24,604	26,786	18,854	39,175	41,000
8030-0000 Wage/Benefit Transfers	(5,850)	(1,537)	(7,953)	(4,115)	(9,443)	(5,000)	(5,000)
8030-0740 Wage/Bene Storm Water Ut	(243,723)	(285,066)	(297,525)	(273,887)	(180,872)	(253,330)	(268,000)
	165,918	121,674	110,834	92,739	85,780	147,495	157,000
EX30 (Employee Training/Expense)							
8070-0000 Training & Education	24	430	-	1,210	100	500	500
8090-0000 Uniforms/Protective Equipment	10,789	13,812	16,955	16,525	13,640	14,500	16,000
	10,813	14,242	16,955	17,735	13,740	15,000	16,500
EX40 (Materials And Supplies)							
8100-0000 Office Supplies	216	518	473	675	208	500	500
8100-0210 Membership/Publications	583	928	561	850	753	400	400
8110-0000 Department Supplies	7,738	9,184	8,234	11,407	4,135	8,000	8,000
8110-1201 Safety Supplies	460	-	-	-	-	-	-
8170-4000 Gas & Diesel Fuel	181,168	98,962	72,507	63,529	83,897	150,000	140,000
8182-1400 Street Light Projects	5,300	(8,430)	78,785	(2,614)	18,045	45,000	50,000
8182-1401 Traffic Signals	7,855	3,540	10,711	13,322	2,927	10,000	10,000
8182-1402 Signs & Markings	9,121	12,656	19,110	16,846	22,346	15,000	15,000
8182-1403 Street Repairs - Small	7,075	8,323	7,444	10,265	4,781	7,500	7,500
8182-1404 Street/Road Maint/Repair	700,000	699,139	641,836	700,874	89,778	700,000	700,000
8182-1405 Storm Sewer Maintenance	-	-	-	28	-	-	-
8182-1407 Priv.Driv.Culvert Repair	3,189	2,790	4,230	4,666	794	3,000	3,000
8182-1410 Pavement Marking	36,024	37,168	10,633	10,857	2,598	38,000	38,000
	958,729	864,778	854,524	830,705	230,262	977,400	972,400
EX44 (Repair/Maintenance)							
8162-1400 RM-St.Lights	13,049	(10,360)	43,079	(8,531)	24,084	12,000	13,000
8162-4001 RM-Fuel System	6,877	1,822	3,751	6,506	862	8,000	8,000
8162-4100 RM-Radio Equip.	1,192	1,466	1,490	-	-	1,000	1,000
	21,118	(7,072)	48,320	(2,025)	24,946	21,000	22,000
EX45 (Lease/Rent Expense)							
8152-3000 Rent - Equipment	964	239	1,087	779	38	500	1,000
EX47 (Property & Equipment)							
8110-0150 Medium Equip/Tools	3,263	99	3,379	41,756	2,071	8,000	8,000
8188-4100 Radio Hardware	-	-	-	-	-	500	500
8190-9000 Rev Capital Fund Payment	217,339	250,000	253,000	440,000	-	525,000	626,000
	220,602	250,099	256,379	481,756	2,071	533,500	634,500
EX50 (Utilities)							
8200-4001 Street Light Power	462,189	475,510	475,805	514,334	338,893	475,000	485,000
8200-4002 Traffic Signal Power	17,233	19,283	18,006	17,688	12,135	19,000	19,000
	479,422	494,793	493,811	532,022	351,028	494,000	504,000
EX51 (DPW Activities)							
8110-4000 Mail Box Repair/Replcmnt	636	570	542	486	280	2,500	2,000

Village of Menomonee Falls
100-400 (Street Maintenance)
As of September 30, 2017

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Thru Sep	2017 Budget	2018 Budget
8110-4001 Sand/Salt/Calciumchloride	582,596	373,045	309,191	505,334	162,984	350,000	360,000
8110-4002 Welding Supplies	7,066	7,621	6,579	6,154	4,392	7,000	7,000
8110-4007 Alternative Fuel Supplies	449	1,499	672	965	1,688	2,500	2,500
8110-4101 Household Hazardous Mater	-	-	-	-	55	-	-
	<u>590,747</u>	<u>382,735</u>	<u>316,984</u>	<u>512,939</u>	<u>169,399</u>	<u>362,000</u>	<u>371,500</u>
EX60 (Contractual Services)							
8300-0000 Contracts	68,600	60,490	68,794	75,880	25,300	100,000	85,000
EX70 (Other Operating)							
8209-0000 Diggers Hot Line	9,935	10,129	10,661	11,204	7,376	10,000	10,000
8495-0000 Vlg Bd - Special Projects	17,950	-	-	-	-	-	-
	<u>27,885</u>	<u>10,129</u>	<u>10,661</u>	<u>11,204</u>	<u>7,376</u>	<u>10,000</u>	<u>10,000</u>
	<u><u>3,392,670</u></u>	<u><u>3,013,288</u></u>	<u><u>2,994,393</u></u>	<u><u>3,427,490</u></u>	<u><u>1,549,222</u></u>	<u><u>3,592,770</u></u>	<u><u>3,738,900</u></u>

Village of Menomonee Falls
100-420 (Equipment Maintenance)
As of September 30, 2017

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Thru Sep	2017 Budget	2018 Budget
EX10 (Salaries & Wages)							
8000-0000 Salaries	151,223	163,205	162,831	194,496	131,869	186,825	194,000
8001-0000 Overtime	10,665	7,832	4,363	9,080	2,942	10,000	10,000
8001-2000 Vacation Payout	-	-	312	319	325	-	-
8001-2002 Comp-Time Payout	-	-	121	64	17	-	-
	161,888	171,037	167,627	203,959	135,153	196,825	204,000
EX20 (Fringe Benefits)							
8010-0000 FICA	12,152	12,779	12,764	15,224	10,144	15,050	16,000
8011-0000 Pension-VMF	10,807	11,941	11,596	13,393	9,190	13,375	14,000
8013-0000 Health Insurance	30,587	32,450	34,224	32,451	20,894	27,850	29,000
8014-0000 Dental Insurance	1,657	1,644	1,644	1,724	1,126	1,500	2,000
8015-0000 Life Insurance	340	363	371	393	350	600	1,000
8016-0000 Worker's Comp Insurance	8,186	7,018	4,924	5,354	3,978	8,275	9,000
	63,729	66,195	65,523	68,539	45,682	66,650	71,000
EX30 (Employee Training/Expense)							
8070-0000 Training & Education	579	-	140	2,610	-	2,000	2,000
8090-0000 Uniforms	7,839	8,127	9,054	8,303	6,384	9,500	9,500
	8,418	8,127	9,194	10,913	6,384	11,500	11,500
EX40 (Materials And Supplies)							
8100-0000 Office Supplies	180	2,731	1,032	-	-	-	-
8100-0210 Membership/Publications	4,571	3,514	3,601	3,638	3,757	2,000	2,000
8110-0000 Department Supplies	127,706	158,526	144,114	159,577	107,245	155,000	155,000
8110-0009 Plow blade costs	26,621	22,633	11,389	6,681	9,590	15,000	15,000
8110-0100 Small Equip./Tools	2,074	2,985	2,986	1,948	1,481	4,000	4,000
	161,152	190,389	163,122	171,844	122,073	176,000	176,000
EX44 (Repair/Maintenance)							
8162-3000 RM-Equipment	21	273	1,412	876	649	1,000	1,000
8162-4000 RM-Vehicles	102	-	-	-	1,137	-	-
	123	273	1,412	876	1,786	1,000	1,000
EX47 (Property & Equipment)							
8188-4200 Service Equipment	2,407	58,938	-	-	-	-	-
EX51 (DPW Activities)							
8110-4002 Welding Supplies	234	-	-	99	-	-	-
EX60 (Contractual Services)							
8300-0420 Contract R&M Equipment	9,068	41,782	19,965	7,957	18,594	20,000	20,000
	407,019	536,741	426,843	464,187	329,672	471,975	483,500

Village of Menomonee Falls
100-440 (Garages)
As of September 30, 2017

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Thru Sep	2017 Budget	2018 Budget
EX40 (Materials And Supplies)							
8110-0000 Department Supplies	276	210	-	191	24	-	-
EX44 (Repair/Maintenance)							
8162-2000 RM-Building	24,621	18,495	24,203	16,732	1,649	18,000	8,000
EX50 (Utilities)							
8200-0010 Light/Power	29,208	30,335	25,761	26,616	18,012	28,000	38,000
8200-0020 Heat (Gas & Oil)	33,380	47,770	25,413	28,968	16,150	43,000	55,000
8200-0030 Water/Sewer VMF	3,017	2,991	2,818	3,050	2,889	4,000	6,000
8200-0040 Util - Otto Property	233	249	331	152	-	-	-
8200-0050 Utility-Sunnyside School	104	37	-	-	-	-	-
8200-2201 Alarm System	419	1,023	921	839	839	1,000	1,000
	66,361	82,405	55,244	59,625	37,890	76,000	100,000
EX60 (Contractual Services)							
8300-0620 Contract Landscape Maintenar	-	-	-	-	-	-	30,000
	91,258	101,110	79,447	76,548	39,563	94,000	138,000

Village of Menomonee Falls
100-580 (Historical Soc.&Museum)
As of September 30, 2017

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Thru Sep	2017 Budget	2018 Budget
EX44 (Repair/Maintenance)							
8162-2000 RM-Building	13,256	16,625	6,683	5,879	19,328	15,000	15,000
EX50 (Utilities)							
8200-0010 Light/Power	8,972	4,400	4,021	6,361	3,984	7,000	7,000
8200-0020 Heat (Gas & Oil)	2,219	3,544	2,492	2,037	1,715	4,000	4,000
8200-0030 Water/Sewer VMF	1,992	1,944	1,739	1,604	811	2,200	2,000
8200-2201 Alarm System	719	719	719	-	-	700	700
	13,902	10,607	8,971	10,002	6,510	13,900	13,700
	27,158	27,232	15,654	15,881	25,838	28,900	28,700

Village of Menomonee Falls
100-620 (Park Operations)
As of September 30, 2017

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Thru Sep	2017 Budget	2018 Budget
EX10 (Salaries & Wages)							
8000-0000 Salaries	294,946	267,202	297,270	297,718	223,240	316,100	310,000
8001-0000 Overtime	15,275	11,586	6,936	14,022	6,051	18,000	18,000
8001-2000 Vacation Payout	-	-	1,531	1,705	1,300	-	-
8001-2002 Comp-Time Payout	-	-	-	411	-	-	-
8004-0000 Temporary Help	37,732	24,238	4,891	21,488	12,876	30,000	33,000
8008-0000 Retirement/Severance	-	30,836	-	657	-	-	-
	347,953	333,862	310,628	336,001	243,467	364,100	361,000
EX20 (Fringe Benefits)							
8010-0000 FICA	26,027	24,900	23,013	24,971	18,113	27,850	28,000
8011-0000 Pension-VMF	21,415	19,410	20,712	20,673	15,731	22,725	22,000
8013-0000 Health Insurance	78,078	69,088	72,046	72,066	64,068	85,425	88,000
8014-0000 Dental Insurance	4,346	3,584	3,518	3,910	3,518	4,700	5,000
8014-0010 Dental Ins Retiree	-	-	29	-	-	-	-
8015-0000 Life Insurance	1,208	1,175	1,577	1,379	1,091	1,450	2,000
8016-0000 Worker's Comp Insurance	16,016	14,198	10,306	10,601	7,457	15,500	16,000
	147,090	132,355	131,201	133,600	109,978	157,650	161,000
EX30 (Employee Training/Expense)							
8070-0000 Training & Education	-	-	100	100	-	250	300
EX40 (Materials And Supplies)							
8100-0210 Membership/Publications	-	-	-	-	100	-	-
8110-0000 Department Supplies	5,679	9,530	6,402	8,477	5,214	10,000	10,000
8110-1501 Custodial Supplies	1,852	5,454	6,991	4,124	6,925	6,000	6,000
8110-6201 Main Pk Bldg Supplies	-	-	-	440	-	-	-
8110-6203 Chemicals	1,496	1,736	2,448	1,596	2,065	1,600	1,600
8170-4000 Gas & Diesel Fuel	24,814	22,316	14,949	8,918	5,107	20,000	16,000
8182-1402 Signs & Markings	827	863	4,382	8,145	5,788	5,000	5,000
8182-1620 Misc Park Improvements	70	1,454	1,429	1,523	41,097	1,000	1,000
8182-1623 Park Vandalism	797	(3,831)	(1,874)	980	279	1,000	1,000
	35,535	37,522	34,727	34,203	66,575	44,600	40,600
EX44 (Repair/Maintenance)							
8162-2000 RM-Building	2,385	2,202	18,758	3,577	19,534	3,000	8,000
8162-4000 RM-Vehicles	18,722	30,757	25,148	26,499	35,476	30,000	30,000
8162-4100 RM-Radio Equip.	-	-	-	243	-	-	-
	21,107	32,959	43,906	30,319	55,010	33,000	38,000
EX46 (Forestry)							
8110-6202 Forestry Supplies	925	2,046	985	604	1,877	1,000	-
8110-6205 Forestry Chemicals	378	393	575	-	474	500	500
8182-1621 Plants And Shrubs	369	-	-	-	312	500	500
8182-1624 Insect & Disease Control	-	307	513	996	672	500	500
8182-1625 Trees	188	626	1,316	1,383	1,126	500	500
8182-1626 Invasive Species Control	9,341	17,196	23,015	11,843	19,414	25,000	25,000
	11,201	20,568	26,404	14,826	23,875	28,000	27,000
EX47 (Property & Equipment)							
8180-9620 Land Acq - Parks	-	142,817	-	100,420	-	-	-
EX50 (Utilities)							
8200-0010 Light/Power	32,601	37,262	34,261	36,400	23,986	32,000	32,000
8200-0020 Heat (Gas & Oil)	7,054	7,417	3,391	2,815	2,908	8,000	8,000
8200-0030 Water/Sewer VMF	7,241	7,714	9,884	10,664	4,827	8,000	8,000
	46,896	52,393	47,536	49,879	31,721	48,000	48,000
EX60 (Contractual Services)							
8300-0620 Contract Landscape Maintenar	79,177	70,204	99,292	124,834	81,239	120,000	145,000
8300-0621 Contract Tree Maintenance	30,359	32,021	10,714	41,200	10,351	30,000	40,000
	109,536	102,225	110,006	166,034	91,590	150,000	185,000
	719,318	854,701	704,508	865,382	622,216	825,600	860,900

Village of Menomonee Falls
100-640 (Park Projects)
As of September 30, 2017

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Thru Sep	2017 Budget	2018 Budget
EX48 (Park Projects)							
8110-6401 Portable Toilet Rental	3,039	3,307	4,061	3,570	4,306	3,500	4,000
8110-6402 Christmas Decorations	5,159	544	524	11	1,962	800	800
8182-1641 Ball Diamonds	9,196	7,034	5,446	7,310	3,200	7,000	7,000
8182-1642 Impr-Lime Kiln Park	40	-	3,251	-	-	500	500
8182-1643 Meno River Pkwy	-	-	-	-	-	500	500
8182-1644 Riverside Park	9	-	-	-	-	500	500
8182-1645 Rotary Park	-	500	471	194	219	800	800
8182-1646 Tennis Ct Maintenance	2,353	222	1,409	619	-	2,000	2,000
8182-1647 Village Park	609	271	382	-	-	1,000	1,000
8182-1649 Willowood Park	327	391	514	698	194	1,000	1,000
8182-1651 Parkland Misc.	-	500	1,821	-	102	1,000	1,000
8182-1652 Oakwood Park	791	586	1,698	3,160	2,016	1,000	1,000
8182-1653 Mill Pond Park	619	1,518	36	1,522	66	500	500
8182-1659 River's Edge Park	184	-	1,200	-	847	1,000	1,000
	22,326	14,873	20,813	17,084	12,912	21,100	21,600
	22,326	14,873	20,813	17,084	12,912	21,100	21,600

Village of Menomonee Falls
100-750 (CDA)
As of September 30, 2017

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Thru Sep	2017 Budget	2018 Budget
EX10 (Salaries & Wages)							
8000-0000 Salaries	24,100	25,449	26,298	24,213	17,693	24,525	25,000
8001-2000 Vacation Payout	-	-	462	2,635	-	-	-
	<u>24,100</u>	<u>25,449</u>	<u>26,760</u>	<u>26,848</u>	<u>17,693</u>	<u>24,525</u>	<u>25,000</u>
EX20 (Fringe Benefits)							
8010-0000 FICA	1,352	1,457	1,439	1,453	1,323	1,875	2,000
8011-0000 Pension-VMF	1,606	1,779	1,702	1,737	1,203	1,675	2,000
8013-0000 Health Insurance	2,694	2,880	3,037	2,880	2,228	2,875	3,000
8014-0000 Dental Insurance	348	378	412	424	110	175	-
8015-0000 Life Insurance	135	139	141	143	119	175	-
8016-0000 Worker's Comp Insurance	88	6,810	33	31	20	40	-
	<u>6,223</u>	<u>13,443</u>	<u>6,764</u>	<u>6,668</u>	<u>5,003</u>	<u>6,815</u>	<u>7,000</u>
EX40 (Materials And Supplies)							
8100-0210 Membership/Publications	33	-	-	-	-	-	-
EX49 (Comm Development)							
8110-7501 Marketing	117	100	-	-	-	-	-
8110-7503 CDA Projects	82	-	-	150	-	-	-
8110-7504 Local Tourism	261	215	186	193	148	-	200
8110-7900 Tourism Commission	-	-	-	-	-	-	-
8110-7901 Chamber Of Commerce	1,000	-	-	1,391	1,389	1,500	1,500
8110-7505 Visitor/Tourist Bureau	15,000	1,390	18,445	15,000	-	-	-
	<u>16,460</u>	<u>1,705</u>	<u>18,631</u>	<u>16,734</u>	<u>1,537</u>	<u>1,500</u>	<u>1,700</u>
	<u><u>46,816</u></u>	<u><u>40,597</u></u>	<u><u>52,155</u></u>	<u><u>50,250</u></u>	<u><u>24,233</u></u>	<u><u>32,840</u></u>	<u><u>33,700</u></u>

Village of Menominee Falls
100-760 (Engineering)
As of September 30, 2017

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Thru Sep	2017 Budget	2018 Budget
EX10 (Salaries & Wages)							
8000-0000 Salaries	367,111	408,926	398,317	462,863	334,789	466,975	487,000
8001-0000 Overtime	6,760	7,349	7,917	4,420	11,765	6,825	7,000
8001-2000 Vacation Payout	-	-	1,863	1,702	-	-	-
8002-0000 Part Time Wages	-	-	106	-	-	-	-
8004-0000 Salaries-Temporary Help	7,133	8,105	8,244	8,627	9,700	13,000	13,000
	381,004	424,380	416,447	477,612	356,254	486,800	507,000
EX20 (Fringe Benefits)							
8010-0000 FICA	28,712	31,199	30,982	35,358	26,597	37,250	39,000
8011-0000 Pension-VMF	25,128	28,882	27,928	30,774	23,569	32,225	33,000
8013-0000 Health Insurance	73,646	95,367	90,052	94,175	72,190	95,100	102,000
8014-0000 Dental Insurance	4,735	5,632	4,717	5,097	3,928	5,175	5,000
8015-0000 Life Insurance	500	491	496	705	635	825	1,000
8016-0000 Worker's Comp Insurance	1,292	472	11,213	13,482	9,492	19,725	21,000
8030-0210 Wage/Bene Muni Fac Transfer	-	(790)	-	-	-	-	-
8030-0605 Wage/Bene Muni Fac Transfer	(28,813)	(14,763)	(484)	(558)	-	(1,000)	(1,000)
8030-0610 Wage/Bene CP Transfers	(278,453)	(361,590)	(357,522)	(336,543)	-	(290,000)	(290,000)
8030-0615 Wage/Bene TID 4 Transfers	(406)	-	-	(7,916)	-	-	-
8030-0616 Wage/Bene TID 5 Transfers	(17,227)	(72,635)	(23,596)	(1,370)	-	-	-
8030-0620 Wage/Benefit TID 8 Transfers	(7,582)	(37,576)	(48,201)	(19,352)	-	(7,000)	-
8030-0621 Wage/Bene TID 9 Transfers	(1,240)	-	-	-	-	-	-
8030-0630 Wage/Bene TID 10 Transfers	-	-	-	-	-	-	(5,000)
8030-0720 Wage/Bene WU Transfers	(89,395)	(52,168)	(22,861)	(57,627)	-	(24,000)	(24,000)
8030-0730 Wage/Bene SU Transfers	(17,686)	(13,873)	(19,562)	(15,120)	-	(20,000)	(20,000)
8030-0740 Wage/Bene Storm Water Ut	(80,642)	(74,739)	(103,465)	(53,213)	-	(94,000)	(94,000)
	(387,431)	(466,091)	(410,303)	(312,108)	136,411	(245,700)	(233,000)
EX30 (Employee Training/Expense)							
8070-0000 Training & Education	3,699	3,780	1,325	2,951	325	5,000	5,000
8070-0001 Training-Data Base GIS	80	-	312	233	55	1,000	1,000
8070-0008 Training-Computer	-	-	-	-	-	354	400
	3,779	3,780	1,637	3,184	380	6,354	6,400
EX40 (Materials And Supplies)							
8100-0000 Office Supplies	521	249	263	312	155	1,000	1,000
8100-0010 Postage/Shipping	-	-	-	-	169	-	-
8100-0210 Membership/Publications	309	225	225	225	225	300	300
8110-0000 Department Supplies	863	-	581	428	230	650	700
8170-4000 Gas & Diesel Fuel	3,749	3,558	3,043	2,320	1,089	4,000	4,000
	5,442	4,032	4,112	3,285	1,868	5,950	6,000
EX44 (Repair/Maintenance)							
8162-4000 RM-Vehicles	2,904	2,256	3,410	3,311	4,533	3,000	3,000
8162-4100 RM-Radio Equip.	-	-	-	-	-	500	500
8162-6000 RM-Off.Equip	-	-	-	-	-	1,000	1,000
	2,904	2,256	3,410	3,311	4,533	4,500	4,500
EX47 (Property & Equipment)							
8190-9000 Rev Capital Fund Payment	3,570	3,572	1,472	-	-	7,900	8,000
EX60 (Contractual Services)							
8300-0000 Contracts	4,342	-	36,384	33,410	400	10,000	10,000
8300-0001 Contract GIS Update	-	-	134	-	-	-	-
8300-1904 Temp Employee Services	12,883	630	1,201	-	-	-	-
	17,225	630	37,719	33,410	400	10,000	10,000
	26,493	(27,441)	54,494	208,694	499,846	275,804	308,900

Village of Menomonee Falls
100-770 (Zoning/Inspections)
As of September 30, 2017

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Thru Sep	2017 Budget	2018 Budget
EX10 (Salaries & Wages)							
8000-0000 Salaries	145,605	161,304	172,850	168,595	117,933	181,800	184,000
8001-0000 Overtime	-	307	-	-	-	450	-
8002-0000 Part Time Wages	-	6,652	10,894	6,543	851	11,100	-
8004-0000 Temporary Help	4,387	-	-	-	-	-	-
8008-0000 Retirement/Severance	-	-	-	-	21,373	-	-
	149,992	168,263	183,744	175,138	140,157	193,350	184,000
EX20 (Fringe Benefits)							
8010-0000 FICA	11,072	12,484	13,642	13,111	10,367	14,800	14,000
8011-0000 Pension-VMF	9,595	11,271	11,723	11,202	8,041	12,400	12,000
8012-0000 Pension-EEE Share	12	-	-	-	-	-	-
8013-0000 Health Insurance	43,448	47,187	48,541	44,968	37,194	46,850	57,000
8014-0000 Dental Insurance	2,201	2,342	2,376	2,439	2,040	2,550	3,000
8015-0000 Life Insurance	701	926	981	1,021	736	1,050	1,000
8016-0000 Worker's Comp Insurance	429	(629)	2,960	3,208	2,255	4,675	4,000
	67,458	73,581	80,223	75,949	60,633	82,325	91,000
EX30 (Employee Training/Expense)							
8070-0000 Training & Education	365	784	314	302	-	1,265	1,000
8080-0000 Travel Expenses	25	-	-	-	-	-	-
	390	784	314	302	-	1,265	1,000
EX40 (Materials And Supplies)							
8100-0000 Office Supplies	2,035	724	323	287	90	1,000	800
8100-0210 Membership/Publications	78	75	-	-	-	200	200
8100-0220 Notices & Publications	1,094	1,048	941	687	1,561	500	500
8110-0000 Department Supplies	667	1,413	1,808	388	137	1,500	1,500
8110-7701 Building Seals	-	-	1,979	2,975	3,637	2,500	2,500
8110-7702 House Numbers	472	1,472	-	1,042	1,905	1,500	2,000
8170-4000 Gas & Diesel Fuel	272	312	648	171	24	300	300
	4,618	5,044	5,699	5,550	7,354	7,500	7,800
EX44 (Repair/Maintenance)							
8162-4000 RM-Vehicles	78	125	14	-	-	-	-
EX60 (Contractual Services)							
8300-2401 Building Inspector	189,789	209,360	293,122	337,318	208,529	280,000	280,000
8300-2402 Weights/Measures Contract	8,800	8,800	8,800	8,800	9,200	9,680	9,700
	198,589	218,160	301,922	346,118	217,729	289,680	289,700
	<u>421,125</u>	<u>465,957</u>	<u>571,916</u>	<u>603,057</u>	<u>425,873</u>	<u>574,120</u>	<u>573,500</u>

Village of Menominee Falls
100-790 (Planning)
As of September 30, 2017

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Thru Sep	2017 Budget	2018 Budget
EX10 (Salaries & Wages)							
8000-0000 Salaries	185,347	191,398	195,164	235,711	182,859	237,625	242,000
8001-2000 Vacation Payout	-	-	3,161	3,862	-	-	-
8004-0000 Temporary Help	-	-	-	4,406	-	-	-
8008-0000 Retirement/Severance	1,758	-	-	-	-	-	-
	<u>187,105</u>	<u>191,398</u>	<u>198,325</u>	<u>243,979</u>	<u>182,859</u>	<u>237,625</u>	<u>242,000</u>
EX20 (Fringe Benefits)							
8010-0000 FICA	13,784	14,041	14,835	17,472	13,230	18,175	18,000
8011-0000 Pension-VMF	11,277	12,835	13,610	15,452	12,435	16,150	16,000
8013-0000 Health Insurance	35,208	39,783	38,581	65,671	52,096	65,775	70,000
8014-0000 Dental Insurance	2,134	2,217	1,850	3,595	2,860	3,625	4,000
8015-0000 Life Insurance	277	145	176	264	218	275	-
8016-0000 Worker's Comp Insurance	601	(532)	2,642	3,387	2,401	5,000	5,000
	<u>63,281</u>	<u>68,489</u>	<u>71,694</u>	<u>105,841</u>	<u>83,240</u>	<u>109,000</u>	<u>113,000</u>
EX30 (Employee Training/Expense)							
8070-0000 Training & Education	4,254	-	3,055	1,589	474	2,470	2,500
8080-0000 Travel Expenses	2,402	-	1,073	234	700	400	400
	<u>6,656</u>	<u>-</u>	<u>4,128</u>	<u>1,823</u>	<u>1,174</u>	<u>2,870</u>	<u>2,900</u>
EX40 (Materials And Supplies)							
8100-0000 Office Supplies	668	820	763	2,279	78	1,240	1,300
8100-0050 Records Management	48	110	121	313	112	2,000	2,000
8100-0210 Membership/Publications	1,326	555	742	762	110	1,000	1,000
8100-0220 Notices & Publications	1,924	2,454	3,057	1,849	1,560	3,500	3,500
8100-0225 Recording Fees	390	270	540	150	270	1,000	1,000
8110-0000 Department Supplies	26	-	19	-	-	50	100
	<u>4,382</u>	<u>4,209</u>	<u>5,242</u>	<u>5,353</u>	<u>2,130</u>	<u>8,790</u>	<u>8,900</u>
EX60 (Contractual Services)							
8300-7901 Planning Consultant Fee	-	25,957	-	-	-	-	-
	<u>261,424</u>	<u>290,053</u>	<u>279,389</u>	<u>356,996</u>	<u>269,403</u>	<u>358,285</u>	<u>366,800</u>

Village of Menomonee Falls
100-910 (Other Uses Of Funds)
As of September 30, 2017

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Thru Sep	2017 Budget	2018 Budget
EX70 (Other Operating)							
8978-0000 Loss on Land Resale	-	105,111	-	-	-	-	-
EX98 (Transfers Out)							
8901-0215 Transfer to Solid Waste Collect	456,471	495,946	500,032	549,653	-	640,500	662,000
8901-0400 Tfr to Special Assessments	1,212,005	-	-	-	-	-	-
8901-0605 Tfr to Facilities/Equipment Fun	-	913,175	1,843,862	-	-	-	-
8901-0610 Tfr to Capital Projects	95,000	95,000	6,938,292	95,000	-	95,000	95,000
8901-1605 Surplus Transfer to Muni Fac	-	-	-	1,400,000	-	-	-
	<u>1,763,476</u>	<u>1,504,121</u>	<u>9,282,186</u>	<u>2,044,653</u>	<u>-</u>	<u>735,500</u>	<u>757,000</u>
	<u>1,763,476</u>	<u>1,609,232</u>	<u>9,282,186</u>	<u>2,044,653</u>	<u>-</u>	<u>735,500</u>	<u>757,000</u>

Village of Menomonee Falls
215-000 (Revenues)
As of September 30, 2017

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Thru Sep	2017 Budget	2018 Budget
RE40 (Intergovernmental)							
7145-0000 Recycling grant	80,052	79,919	79,945	76,219	79,831	75,000	80,000
RE70 (Public Charge For Service)							
7723-0050 Refuse Collection Fee	1,230,545	1,234,840	1,240,797	1,248,626	1,251,571	1,242,000	1,244,000
7727-0000 Recycling Carts	2,450	3,600	3,800	6,550	3,950	2,000	4,000
	<u>1,232,995</u>	<u>1,238,440</u>	<u>1,244,597</u>	<u>1,255,176</u>	<u>1,255,521</u>	<u>1,244,000</u>	<u>1,248,000</u>
RE80 (Interest Income)							
7600-0000 Interest Earnings	-	456	633	2,215	3,246	-	6,000
RE85 (Miscellaneous)							
7721-0000 Recycling Program Revenue	-	69	-	-	-	-	-
7728-0000 Recycling Rebate	20,324	25,610	6,974	10,127	32,348	-	40,000
	<u>20,324</u>	<u>25,679</u>	<u>6,974</u>	<u>10,127</u>	<u>32,348</u>	<u>-</u>	<u>40,000</u>
RE92 (Transfers In)							
7801-0100 Transfer from General Fund	456,471	495,946	500,032	549,653	-	640,500	662,000
7801-0605 Tfr from Muni Fac/Equipment F	2,524	-	-	-	-	-	-
	<u>458,995</u>	<u>495,946</u>	<u>500,032</u>	<u>549,653</u>	<u>-</u>	<u>640,500</u>	<u>662,000</u>
	<u><u>1,792,366</u></u>	<u><u>1,840,440</u></u>	<u><u>1,832,181</u></u>	<u><u>1,893,390</u></u>	<u><u>1,370,946</u></u>	<u><u>1,959,500</u></u>	<u><u>2,036,000</u></u>

Village of Menomonee Falls
215-340 (Solid Waste Collection)
As of September 30, 2017

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Thru Sep	2017 Budget	2018 Budget
EX51 (DPW Activities)							
8110-4100 Abandon Hazardous Waste	221	181	1,132	1,272	-	2,000	2,000
EX60 (Contractual Services)							
8300-3401 Garbage Collection	1,212,713	1,247,769	1,211,093	1,255,138	869,208	1,306,000	1,360,000
8300-3402 State Recycling Fee	114,447	114,887	115,413	116,244	78,120	118,000	118,800
8300-3403 Taxes - Dumping	9,247	8,892	14,668	11,642	5,902	7,000	8,000
	<u>1,336,407</u>	<u>1,371,548</u>	<u>1,341,174</u>	<u>1,383,024</u>	<u>953,230</u>	<u>1,431,000</u>	<u>1,486,800</u>
EX70 (Other Operating)							
8300-3405 Erroneous Garbage Fees	526	-	-	-	-	-	-
	<u>1,337,154</u>	<u>1,371,729</u>	<u>1,342,306</u>	<u>1,384,296</u>	<u>953,230</u>	<u>1,433,000</u>	<u>1,488,800</u>

Village of Menomonee Falls
215-350 (Recycling)
As of September 30, 2017

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Thru Sep	2017 Budget	2018 Budget
EX20 (Fringe Benefits)							
8030-0000 Wage/Benefit Transfers	5,850	1,537	7,953	4,115	9,443	5,000	5,000
EX40 (Materials And Supplies)							
8100-0000 Office Supplies	10	-	-	-	-	-	-
8100-0010 Postage/Shipping	2,983	2,981	3,028	2,606	2,508	3,200	3,500
8100-0025 Printing	-	-	138	1,538	1,289	2,800	2,800
	2,993	2,981	3,166	4,144	3,797	6,000	6,300
EX51 (DPW Activities)							
8110-3501 Recycling Oper.Supplies	-	-	-	45	-	200	200
8110-4012 Spring Brush Pick-up	6,844	9,144	8,550	7,900	314	10,000	10,000
8110-4101 Household Hazardous Mater	7,515	8,169	8,254	11,003	1,669	7,000	7,000
	14,359	17,313	16,804	18,948	1,983	17,200	17,200
EX60 (Contractual Services)							
8300-1901 Audit/Acctg. Serv.	300	300	300	300	300	300	300
8300-3500 Curbside Recycling	431,710	446,581	461,654	478,218	331,268	498,000	518,400
	432,010	446,881	461,954	478,518	331,568	498,300	518,700
	<u>455,212</u>	<u>468,712</u>	<u>489,877</u>	<u>505,725</u>	<u>346,791</u>	<u>526,500</u>	<u>547,200</u>

Village of Menomonee Falls
220-000 (Revenues)
As of September 30, 2017

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Thru Sep	2017 Budget	2018 Budget
RE10 (Property Taxes)							
7000-0000 RE/PP Taxes	1,422,116	1,420,173	1,420,173	1,420,173	1,420,173	1,420,173	1,450,000
RE40 (Intergovernmental)							
5005-0000 Grants	-	-	1,512	2,000	-	1,924	1,852
7452-0000 Co Libr Supplement	7,480	8,515	25,385	26,636	12,652	25,304	27,232
7459-0000 Cross County Border Reimb	29,129	32,689	32,700	31,329	32,296	32,785	34,447
	36,609	41,204	59,597	59,965	44,948	60,013	63,531
RE60 (Fines And Penalties)							
7340-0000 Collections Fee	-	420	1,680	955	770	1,800	1,100
7450-0000 Lib.Fines&Receipts	20,574	20,307	18,021	17,817	15,216	23,000	18,000
	20,574	20,727	19,701	18,772	15,986	24,800	19,100
RE70 (Public Charge For Service)							
7451-0000 Copy Mach Rev. Library	3,039	4,852	6,277	6,852	4,131	5,750	6,500
7454-0000 Printer revenue	4,195	959	-	-	-	-	-
7455-0000 NonResident Cards	450	750	825	825	975	750	750
7456-0000 Vending Machine Reimb.	359	379	405	367	315	400	400
7457-0000 Used Books - Adults	4,063	4,497	5,996	5,002	4,187	6,000	6,000
	12,106	11,437	13,503	13,046	9,608	12,900	13,650
RE80 (Interest Income)							
7600-0000 Interest Earnings	1,399	1,196	1,993	6,298	8,470	1,400	5,000
RE85 (Miscellaneous)							
7463-0000 Amazon Referral Funds	259	129	84	-	-	-	-
7700-0000 Misc Revenue	15	55	(1)	33	-	-	-
7705-0000 Misc Donations	306	160	598	3,248	1,299	800	1,000
	580	344	681	3,281	1,299	800	1,000
	1,493,384	1,495,081	1,515,648	1,521,535	1,500,484	1,520,086	1,552,281

Village of Menomonee Falls
220-500 (Library Operation)
As of September 30, 2017

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Thru Sep	2017 Budget	2018 Budget
EX10 (Salaries & Wages)							
8000-0000 Salaries	570,325	573,776	599,201	642,882	464,029	656,000	687,000
8001-0000 Overtime	82	155	18	240	21	450	-
8001-2000 Vacation Payout	-	-	71	16	-	-	-
8002-0000 Part Time Wages	233,149	222,969	221,324	190,769	136,188	213,100	216,000
8004-0000 Temporary Help	-	-	-	-	-	500	-
8008-0000 Retirement/Severance	-	32,552	-	76,894	-	-	-
	803,556	829,452	820,614	910,801	600,238	870,050	903,000
EX20 (Fringe Benefits)							
8010-0000 FICA	59,273	62,009	60,691	68,019	44,484	66,575	69,000
8011-0000 Pension-VMF	41,647	44,721	45,734	47,190	34,311	49,500	51,000
8013-0000 Health Insurance	155,583	158,636	162,961	162,773	123,945	165,250	170,000
8014-0000 Dental Insurance	9,700	9,278	9,052	9,919	7,598	10,125	10,000
8015-0000 Life Insurance	2,629	2,538	2,747	2,553	1,803	2,550	3,000
8016-0000 Worker's Comp Insurance	2,409	1,925	1,091	1,178	711	1,475	2,000
8018-0000 Unemployment Compensation	-	-	270	-	-	-	-
	271,241	279,107	282,546	291,632	212,852	295,475	305,000
EX27 (Library Materials/Books)							
8140-1020 E Materials	5,610	5,610	7,448	5,540	7,756	7,800	9,395
8140-1110 Adult Materials	128,196	118,485	115,112	120,376	94,552	141,150	133,505
8140-1120 Young Adult Materials	8,068	7,756	7,893	8,150	6,245	8,950	10,000
8140-1130 Child Materials	31,253	29,086	35,465	44,429	31,244	39,300	44,300
	173,127	160,937	165,918	178,495	139,797	197,200	197,200
EX28 (Library Public Services)							
8110-5002 Publicity/Programs	1,036	956	1,456	2,893	1,863	1,650	600
8130-1000 Programming	3,204	5,032	5,353	9,008	7,279	7,400	7,400
8140-1015 Database Products	9,500	9,540	9,405	7,292	8,185	8,200	8,557
8212-0004 Internet Service	3,360	4,860	1,870	4,035	960	1,750	1,560
	17,100	20,388	18,084	23,228	18,287	19,000	18,117
EX30 (Employee Training/Expense)							
8070-0000 Training & Education	1,820	2,210	967	1,618	298	3,000	2,600
8075-0000 Recruitment & Personnel	314	100	60	676	171	100	100
8080-0000 Travel Expenses	723	987	1,785	1,178	759	2,000	1,600
8100-0200 Dues & Subscriptions	1,565	1,580	1,579	2,694	255	2,200	2,300
	4,422	4,877	4,391	6,166	1,483	7,300	6,600
EX40 (Materials And Supplies)							
8100-0000 Office Supplies	2,063	1,984	2,330	2,477	1,442	2,000	2,000
8100-0010 Postage/Shipping	2,447	2,108	1,576	1,106	614	1,400	800
8100-0020 Paper/Printing	70	308	870	1,656	703	3,500	3,700
8100-0100 Processing/Circ Supplies	11,823	10,023	18,917	11,832	14,581	17,000	17,000
8130-0000 Computer Supplies	3,382	1,298	110	983	314	3,000	1,000
8152-8100 Subscript-Comp Software	-	-	-	142	-	-	2,300
	19,785	15,721	23,803	18,196	17,654	26,900	26,800
EX44 (Repair/Maintenance)							
8162-6000 RM-Off.Equip	5,737	10,068	10,543	10,108	10,156	9,850	11,100
8162-6005 RM-Furnishings	-	-	-	623	770	2,000	1,500
8162-8000 RM-Computer Hardware	2,718	418	1,628	132	228	4,035	1,000
8162-9990 RM-Misc	-	-	-	-	-	2,000	1,000
	8,455	10,486	12,171	10,863	11,154	17,885	14,600
EX45 (Lease/Rent Expense)							
8152-6100 Rent-Copier	8,481	9,461	7,472	8,660	4,275	6,500	3,300
EX47 (Property & Equipment)							
8188-0000 CapOut-Equipment	39,382	-	13,599	17,386	-	-	-
8190-6000 Furnishings	2,610	25,098	151	59,005	1,686	2,500	1,500
8190-8000 Computer Hardware	22,918	37,105	4,976	3,331	5,397	12,618	15,300
8190-8100 Computer Software	518	125	10,834	1,358	-	-	-
	65,428	62,328	29,560	81,080	7,083	15,118	16,800

Village of Menomonee Falls
220-500 (Library Operation)
As of September 30, 2017

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Thru Sep	2017 Budget	2018 Budget
<u>EX50 (Utilities)</u>							
8210-0000 Telephone Service	3,990	3,722	3,722	3,345	2,507	3,900	3,900
8212-0003 Cellular Telephone Service	19	6	6	-	-	-	-
	<u>4,009</u>	<u>3,728</u>	<u>3,728</u>	<u>3,345</u>	<u>2,507</u>	<u>3,900</u>	<u>3,900</u>
<u>EX60 (Contractual Services)</u>							
8300-1901 Audit/Acctg. Serv.	400	400	400	400	400	400	400
8300-5005 Library System Fees	59,031	36,744	33,604	28,682	28,114	28,114	30,266
8301-0000 IT Maint/Support	854	1,569	2,906	3,767	4,373	13,520	6,950
8310-0050 Collection Agency Fees	-	752	1,799	949	725	1,800	1,100
	<u>60,285</u>	<u>39,465</u>	<u>38,709</u>	<u>33,798</u>	<u>33,612</u>	<u>43,834</u>	<u>38,716</u>
<u>EX70 (Other Operating)</u>							
8188-0001 Gifts Expended - Budget Only	-	-	-	1,928	-	800	1,000
8188-0005 Grant Expended - Budget Only	-	-	-	-	-	1,924	1,852
	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,928</u>	<u>-</u>	<u>2,724</u>	<u>2,852</u>
<u>EX75 (Insurances)</u>							
8610-0000 Liability Insurance	2,500	7,650	7,322	5,470	-	5,900	6,696
8610-0030 Boiler & Machinery	-	475	314	335	-	500	400
8610-0050 Prop Damage Insurance	8,125	5,500	7,751	5,352	-	7,800	8,300
	<u>10,625</u>	<u>13,625</u>	<u>15,387</u>	<u>11,157</u>	<u>-</u>	<u>14,200</u>	<u>15,396</u>
<u>EX40 (Materials And Supplies)</u>							
8110-5001 Circ Supplies-Libr	778	863	863	-	-	-	-
<u>EX60 (Contractual Services)</u>							
8300-1905 Acq. Title Search	2,260	2,294	2,267	-	-	-	-
8300-5002 Constant Contact	550	168	336	-	-	-	-
8300-5010 Movie licensing	781	766	914	-	-	-	-
	<u>3,591</u>	<u>3,228</u>	<u>3,517</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u><u>1,450,883</u></u>	<u><u>1,453,666</u></u>	<u><u>1,426,763</u></u>	<u><u>1,579,349</u></u>	<u><u>1,048,942</u></u>	<u><u>1,520,086</u></u>	<u><u>1,552,281</u></u>

Village of Menomonee Falls
221-000 (Revenues)
As of September 30, 2017

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Thru Sep	2017 Budget	2018 Budget
RE10 (Property Taxes)							
7000-0000 RE/PP Taxes	314,420	327,345	314,665	284,050	284,705	284,705	282,000
RE80 (Interest Income)							
7600-0000 Interest Earnings	428	395	587	2,033	2,803	3,000	4,900
	<u>314,848</u>	<u>327,740</u>	<u>315,252</u>	<u>286,083</u>	<u>287,508</u>	<u>287,705</u>	<u>286,900</u>

Village of Menomonee Falls
221-520 (Library Building Maint)
As of September 30, 2017

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Thru Sep	2017 Budget	2018 Budget
EX10 (Salaries & Wages)							
8000-0000 Salaries	38,980	35,509	32,941	24,446	17,899	25,275	26,000
8001-0000 Overtime	-	-	-	-	-	-	-
8001-2000 Vacation Payout	-	-	-	180	-	-	-
8002-0000 Part Time Wages	22,609	15,508	5,550	-	-	-	-
8008-0000 Retirement/Severance	-	13,601	-	2,558	-	-	-
	61,589	64,618	38,491	27,184	17,899	25,275	26,000
EX20 (Fringe Benefits)							
8010-0000 FICA	4,573	4,787	2,669	1,828	1,260	1,925	2,000
8011-0000 Pension-VMF	4,101	3,570	2,477	1,615	1,217	1,725	2,000
8013-0000 Health Insurance	10,457	11,446	17,336	8,258	6,207	8,275	9,000
8014-0000 Dental Insurance	587	601	587	455	344	450	-
8014-0010 Dental Ins Retiree	-	-	249	-	-	-	-
8015-0000 Life Insurance	374	264	107	63	59	80	-
8016-0000 Worker's Comp Insurance	3,143	3,584	1,106	836	544	1,125	1,000
	23,235	24,252	24,531	13,055	9,631	13,580	14,000
EX40 (Materials And Supplies)							
8100-0020 Paper/Printing	108	-	1,252	1,770	216	2,000	1,500
8110-0000 Department Supplies	-	203	-	-	-	500	-
8110-0100 Small Equip./Tools	19	-	-	-	-	-	-
8110-1501 Custodial Supplies	4,254	4,220	2,995	3,671	1,386	4,450	4,500
	4,381	4,423	4,247	5,441	1,602	6,950	6,000
EX44 (Repair/Maintenance)							
8162-2000 RM-Building & Grounds	25,472	16,554	22,594	29,857	9,516	23,000	21,000
EX50 (Utilities)							
8200-0010 Light/Power	97,640	89,527	99,911	107,235	69,496	95,000	98,000
8200-0020 Heat (Gas & Oil)	27,206	35,855	22,493	19,129	11,827	34,000	34,000
8200-0030 Water/Sewer VMF	5,206	4,087	5,076	5,817	3,395	6,000	6,000
	130,052	129,469	127,480	132,181	84,718	135,000	138,000
EX60 (Contractual Services)							
8300-0000 Contracts	25,551	9,534	49,931	22,615	19,227	25,600	23,000
8300-1501 Mechanicals Contract	11,591	10,677	7,252	5,436	5,379	11,400	12,000
8300-1502 Custodial Contract	6,253	29,242	31,482	40,489	31,482	46,500	46,500
8300-1901 Audit/Acctg. Serv.	400	400	400	400	400	400	400
	43,795	49,853	89,065	68,940	56,488	83,900	81,900
	288,524	289,169	306,408	276,658	179,854	287,705	286,900

Village of Menomonee Falls
500-000 (Revenues)
As of September 30, 2017

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Thru Sep	2017 Budget	2018 Budget
RE10 (Property Taxes)							
7000-0000 RE/PP Taxes	-	-	2,374,220	2,356,722	2,331,274	2,331,274	2,357,000
RE80 (Interest Income)							
7600-0000 Interest Earnings	-	54	1,112	4,928	4,535	5,000	15,000
RE85 (Miscellaneous)							
5100-0000 Proceeds-Bond Issue	6,780,000	12,275,000	9,975,000	13,955,000	1,280,000	-	-
RE92 (Transfers In)							
7801-0100 Tfr from GF	2,336,230	2,341,779	27,953	27,953	-	27,953	28,000
7801-0400 Tfr from SA	443,563	285,088	202,708	167,490	133,031	137,151	117,000
7801-0605 Tfr from Municipal Facilities	2,027,293	1,845,000	2,078,146	2,080,000	2,050,750	2,070,750	3,264,000
7801-0612 Tfr from TIF#2	600,156	587,938	-	-	-	-	-
7801-0616 Tfr from TIF#5	1,080,091	1,072,047	1,156,375	1,211,562	1,454,719	1,463,063	1,535,000
7801-0618 Transfer from TID 6	787,178	9,803,685	373,261	397,212	235,288	375,594	475,000
7801-0620 Transfer from TID 8	1,888,829	1,904,875	1,922,844	2,746,918	997,522	2,770,287	3,078,000
7801-0621 Transfer from TID 9	4,256	6,812	6,812	6,812	3,406	6,813	56,000
7801-0630 Tfr from TID #10	105,500	382,978	352,804	320,292	336,500	336,500	337,000
7801-0631 Tfr from TID #11	10,500	10,529	10,500	10,500	11,156	11,156	11,000
7801-0632 Tfr from TID #12	-	-	7,273	28,800	37,080	1,294,400	43,000
	<u>9,283,596</u>	<u>18,240,731</u>	<u>6,138,676</u>	<u>6,997,539</u>	<u>5,259,452</u>	<u>8,493,667</u>	<u>8,944,000</u>
	<u>16,063,596</u>	<u>30,515,785</u>	<u>18,489,008</u>	<u>23,314,189</u>	<u>8,875,261</u>	<u>10,829,941</u>	<u>11,316,000</u>

Village of Menomonee Falls
500-800 (Debt Service)
As of September 30, 2017

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Thru Sep	2017 Budget	2018 Budget
<u>EX92 (Bond Issue Expenditures)</u>							
8800-0003 Bond Issuance Expenses	101,998	307,729	398,508	335,136	276,621	200,000	-
8800-0004 Bond Premium on Issuance	(105,298)	(609,158)	(599,001)	(395,432)	(550,809)	(200,000)	-
	(3,300)	(301,429)	(200,493)	(60,296)	(274,188)	-	-
<u>EX93 (Debt - Principal Payments)</u>							
8810-0000 Principal Payments on Long-Ter	6,670,416	15,756,416	6,434,369	6,984,369	5,667,910	8,500,000	8,896,000
8810-0003 Current Refunding Payments	6,780,000	12,325,000	10,025,000	13,955,000	1,280,000	-	-
8810-0004 Advance Refunding Payments	8,374,271	-	-	-	-	-	-
	21,824,687	28,081,416	16,459,369	20,939,369	6,947,910	8,500,000	8,896,000
<u>EX94 (Debt - Interest Payments)</u>							
8850-0000 Interest Payments on Long-Ter	2,956,177	2,667,067	2,174,762	2,485,688	1,809,876	2,387,000	2,685,000
8901-0100 Tfr To General Fund	4,518	3,636	3,559	-	-	-	-
	<u>24,782,082</u>	<u>30,450,690</u>	<u>18,437,197</u>	<u>23,364,761</u>	<u>8,483,598</u>	<u>10,887,000</u>	<u>11,581,000</u>

Village of Menomonee Falls
605-000 (Revenues)
As of September 30, 2017

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Thru Sep	2017 Budget	2018 Budget
RE05 (Charges for Services)							
7716-0000 Tipping Fees - Landfill	2,342,917	2,663,731	2,950,972	2,955,461	1,672,375	2,895,000	3,330,000
RE40 (Intergovernmental)							
7155-0000 Capital Outlay Reimbursement	-	-	-	-	-	199,000	-
RE80 (Interest Income)							
7600-0000 Interest Earnings	4,608	-	-	-	-	-	-
7600-0610 Interest on Adv to Cap Projects	856	686	868	2,414	-	2,400	5,000
	5,464	686	868	2,414	-	2,400	5,000
RE85 (Miscellaneous)							
5100-0000 Proceeds-Bond Issue	-	2,000,000	-	-	11,650,000	8,000,000	-
7708-0000 Hillside Farms Rental Income	4,453	5,625	5,625	5,625	3,984	5,625	6,000
	4,453	2,005,625	5,625	5,625	11,653,984	8,005,625	6,000
RE92 (Transfers In)							
7801-0200 Tfr from SR	86,000	801,979	696,694	407,659	-	285,000	400,000
RE95 (Residual Transfer)							
7999-0000 Project Account Transfer	250,000	-	-	-	-	-	-
	<u>2,688,834</u>	<u>5,472,021</u>	<u>3,654,159</u>	<u>3,371,159</u>	<u>13,326,359</u>	<u>11,387,025</u>	<u>3,741,000</u>

Village of Menomonee Falls
605-001 (Revenues)
As of September 30, 2017

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Thru Sep	2017 Budget	2018 Budget
RE40 (Intergovernmental)							
7103-0000 Grants	-	-	-	6,781	-	-	-
RE80 (Interest Income)							
7600-0000 Interest Earnings	204	2,795	2,166	12,062	50,246	15,000	13,000
7600-0730 Interest Earnings SU Advance	10,425	8,773	7,087	5,367	-	3,600	2,000
7600-0740 Interest Earnings STM Advanc	-	-	-	14,239	-	20,000	40,000
	10,629	11,568	9,253	31,668	50,246	38,600	55,000
RE85 (Miscellaneous)							
7712-0000 Property Rental	-	-	-	8,400	4,950	-	-
7720-0000 Sale of Village Property	41,906	49,818	149,057	334,478	159,162	15,000	15,000
	41,906	49,818	149,057	342,878	164,112	15,000	15,000
RE92 (Transfers In)							
7801-0100 Tfr from GF	323,624	1,273,740	2,355,084	2,210,889	-	892,848	1,090,000
EX47 (Property & Equipment)							
8188-1000 CapOut-Administration	-	-	5,000	77,643	6,019	20,000	20,000
8188-9210 CapOut-Eq.EMS	-	-	-	-	249,084	-	-
8188-9220 CapOut-Eq.Fire	-	24,278	765,153	618,757	2,474	365,000	85,000
8188-9400 CapOut-Eq.Public Works	364,668	241,731	367,268	453,167	485,072	455,000	375,000
8188-9625 CapOut-Eq.Development	-	-	1,810	15,325	26,788	28,500	26,000
	364,668	266,009	1,139,231	1,164,892	769,437	868,500	506,000
	<u>740,827</u>	<u>1,601,135</u>	<u>3,652,625</u>	<u>3,757,108</u>	<u>983,795</u>	<u>1,814,948</u>	<u>1,666,000</u>

Village of Menomonee Falls
605-210 (EMS)
As of September 30, 2017

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Thru Sep	2017 Budget	2018 Budget
<u>EX47 (Property & Equipment)</u>							
8180-1000 Land Acquisitions	-	-	-	350,442	1,911	-	-
8182-9000 Land Improvements	314,819	12,016	2,194	-	-	-	-
8186-9220 CapOut-Bldg Imp (Fire)	222,610	3,589,112	2,369,083	(220)	30,000	-	-
8186-9400 CapOut-Bldg Imp (Public Work)	-	-	-	880,594	6,248,290	11,225,000	-
	537,429	3,601,128	2,371,277	1,230,816	6,280,201	11,225,000	-
<u>EX60 (Contractual Services)</u>							
8300-1901 Audit/Acctg. Serv.	800	800	800	800	800	800	1,000
8302-0000 Consulting	-	-	-	6,459	19,376	-	-
8310-0000 Legal Services	-	-	-	8,609	12,823	-	-
	800	800	800	15,868	32,999	800	1,000
	<u>538,229</u>	<u>3,601,928</u>	<u>2,372,077</u>	<u>1,246,684</u>	<u>6,313,200</u>	<u>11,225,800</u>	<u>1,000</u>

Village of Menomonee Falls
605-800 (Debt Service)
As of September 30, 2017

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Thru Sep	2017 Budget	2018 Budget
EX92 (Bond Issue Expenditures)							
8800-0000 Bond Expenses	880	1,627	1,150	1,050	1,417	2,000	2,000
EX98 (Transfers Out)							
8901-0100 Tfr To General Fund	290,000	-	-	-	-	-	-
8901-0215 Transfer to Solid Waste Collect	2,524	-	-	-	-	-	-
8901-0500 Tfr to Debt Service	2,027,293	1,845,000	2,078,146	2,080,000	2,050,750	2,070,750	3,264,000
8901-0610 Transfer to Capital Projects	3,952,500	-	70,000	160,000	-	-	-
	<u>6,272,317</u>	<u>1,845,000</u>	<u>2,148,146</u>	<u>2,240,000</u>	<u>2,050,750</u>	<u>2,070,750</u>	<u>3,264,000</u>
	<u><u>6,273,197</u></u>	<u><u>1,846,627</u></u>	<u><u>2,149,296</u></u>	<u><u>2,241,050</u></u>	<u><u>2,052,167</u></u>	<u><u>2,072,750</u></u>	<u><u>3,266,000</u></u>

Village of Menomonee Falls
700-001 (Revenues)
As of September 30, 2017

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Thru Sep	2017 Budget	2018 Budget
RE80 (Interest Income)							
7600-0000 Interest Earnings	802	589	853	2,895	3,822	2,000	5,000
7630-0000 Dividend On Investment	17,651	28,325	29,351	32,612	-	32,600	31,000
	<u>18,453</u>	<u>28,914</u>	<u>30,204</u>	<u>35,507</u>	<u>3,822</u>	<u>34,600</u>	<u>36,000</u>
RE85 (Miscellaneous)							
7770-0001 Insurance Refunds	5,372	-	-	-	-	-	-
EX75 (Insurances)							
8610-0000 Liability Insurance	49,425	49,163	48,737	53,632	81,612	54,700	56,000
8610-0001 IBNR Adjustment	(30,711)	171,902	(30,348)	(151,770)	-	-	-
8612-0000 Claims Settled	18,748	20,884	9,568	4,335	-	15,000	15,000
8612-0200 Damages - Deductible	13,244	-	-	-	-	15,000	15,000
	<u>50,706</u>	<u>241,949</u>	<u>27,957</u>	<u>(93,803)</u>	<u>81,612</u>	<u>84,700</u>	<u>86,000</u>
	<u><u>74,531</u></u>	<u><u>270,863</u></u>	<u><u>58,161</u></u>	<u><u>(58,296)</u></u>	<u><u>85,434</u></u>	<u><u>119,300</u></u>	<u><u>122,000</u></u>

Village of Menomonee Falls
720-001 (Revenues)
As of September 30, 2017

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Thru Sep	2017 Budget	2018 Budget
RE02 (Capital Contributions)							
0499-0001 CIAOC - Developers	207,171	1,871,204	563,713	715,552	-	-	-
0499-0002 CIAOC - Muni	-	327,001	-	201,856	-	-	-
	207,171	2,198,205	563,713	917,408	-	-	-
RE05 (Charges for Services)							
0416-0000 Hydrant Rental Revenue	2,300	1,685	2,960	1,805	1,440	2,500	2,000
0416-0001 Sprinkler Meter Install.	3,040	2,918	4,061	2,970	4,895	4,000	5,000
0421-0000 Property Rental	192,254	212,414	207,166	190,872	133,811	180,000	248,600
0460-0000 Unmetered Sales Gen Cust	4,704	3,366	5,745	6,294	4,465	5,000	6,000
0461-0000 Res-Meter Sales	2,700,890	2,580,095	2,849,356	2,784,721	1,817,435	2,800,000	2,900,000
0461-0001 Bus-Meter Sales	1,105,608	1,129,124	1,162,604	1,201,906	809,169	1,200,000	1,300,000
0461-0002 Indus-Meter Sales	482,504	454,908	514,157	522,352	372,912	520,000	530,000
0462-0000 Private Fire Protection	179,437	180,776	183,396	186,888	132,358	180,000	190,000
0463-0000 Public Fire Protection Charge (1,659,499	1,647,366	1,573,861	1,573,861	1,181,250	1,575,000	1,575,000
0464-0000 Public-Meter Sales	39,054	35,851	41,889	50,143	36,714	39,000	56,000
0464-0001 Muni-Meter Sales	14,700	15,104	20,447	21,360	13,753	16,000	20,000
0470-0000 Penalties	44,501	43,624	43,013	42,786	22,364	43,000	4,300
0471-0000 Services Calls	5,727	12,970	2,494	2,300	1,548	12,000	5,000
0471-0001 Service Calls - Lannon	1,631	260	1,945	2,605	2,479	3,000	3,000
0472-0000 Rent-Meters	145,220	147,667	149,550	152,186	97,672	151,000	155,000
0473-0000 ROI-Meters	60,934	66,668	72,298	73,243	-	85,000	75,000
0474-0000 Refunds	(91)	(126)	(1,149)	(1,790)	(668)	-	-
	6,641,912	6,534,670	6,833,793	6,814,502	4,631,597	6,815,500	7,074,900
RE08 (Other Income (Water Util))							
0415-0000 Sale Of Pipe, Fitting Etc	321	593	285	205	-	600	500
0415-0001 Sale of Meters, Hydrants - Lani	-	475	2,680	3,688	1,526	3,000	2,000
0419-0000 Interest Earnings	3,925	4,064	967	378	-	500	500
0419-0004 Interest-State Pool	-	-	5,783	25,216	38,341	25,000	75,000
0474-0002 Water Test Kits	2,800	9,120	2,106	4,400	4,700	7,000	4,000
0474-0009 Other Revenues	397	652	1,480	(280)	20	1,000	-
	7,443	14,904	13,301	33,607	44,587	37,100	82,000
RE50 (Licenses And Permits)							
0474-0050 Permit Revenue	-	765	3,305	8,380	6,880	5,000	5,000
RE55 (Impact Fees)							
0422-0010 Impact Fees (Effect 4/10/06)	167,336	386,730	774,352	664,102	438,843	650,000	650,000
0423-0000 Refunded Impact Fees (pre 4/1	(6,946)	(1,906)	(1,906)	(2,011)	-	-	-
0423-0010 Refunded Impact Fees (Effect	-	-	(2,706)	-	-	-	-
	160,390	384,824	769,740	662,091	438,843	650,000	650,000
RE80 (Interest Income)							
0419-0002 Interest-Impact Fees	223	137	189	650	881	500	500
0419-0003 Interest-Impact Fees Effec 4/10	921	892	1,991	9,705	14,744	9,000	9,000
	1,144	1,029	2,180	10,355	15,625	9,500	9,500
RE85 (Miscellaneous)							
0421-0002 Scrap Metal Sales	9,786	1,602	3,615	1,803	5,497	3,000	3,500
0430-0000 Gain/Loss on Sale	9,270	-	5,043	-	-	-	-
5100-0000 Proceeds-Bond Issue	-	-	-	(390,000)	-	-	-
	19,056	1,602	8,658	(388,197)	5,497	3,000	3,500
RE85 (Miscellaneous)							
5100-0000 Proceeds-Bond Issue	-	-	-	390,000	-	-	-
EX10 (Salaries & Wages)							
8000-0000 Salaries	-	874,830	935,079	903,281	650,497	920,375	947,000
8001-0000 Overtime	-	89,064	59,559	67,910	40,844	80,250	82,000
8001-2000 Vacation Payout	-	-	3,899	4,328	1,772	-	-
8001-2002 Comp-Time Payout	-	-	2,244	2,617	32	-	-
8002-0000 Part Time Wages	-	251	4,979	2,879	936	1,475	2,000
8004-0000 Temporary Help	-	8,034	3,434	9,573	-	-	-
8008-0000 Retirement/Severance	-	-	-	115	-	-	-

Village of Menomonee Falls
720-001 (Revenues)
As of September 30, 2017

8009-9000 Payroll Alloc - Clearing	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Thru Sep	2017 Budget	2018 Budget
	-	(972,178)	(1,009,195)	(990,704)	(712,640)	(1,002,100)	-
	-	1	(1)	(1)	(18,559)	-	-
EX20 (Fringe Benefits)							
0930-4080 FICA	65,628	63,819	-	-	-	-	-
8010-0000 FICA	-	3,313	68,543	70,003	49,986	76,650	79,000
8011-0000 Pension-VMF	-	3,136	64,918	119,196	47,191	68,050	69,000
8013-0000 Health Insurance	-	-	268,761	266,207	205,497	275,325	285,000
8014-0000 Dental Insurance	-	-	13,707	14,753	11,326	15,200	15,000
8015-0000 Life Insurance	-	-	3,058	3,402	2,734	3,475	4,000
	65,628	70,268	418,987	473,561	316,734	438,700	452,000
EX40 (Materials And Supplies)							
0921-0020 Paper/Printing Supplies	988	-	-	110	54	-	-
EX65 (Operating Expense)							
0602-0000 SOS Milwaukee Water	1,411,560	1,507,853	1,588,708	1,584,763	1,088,649	1,648,000	1,697,440
0614-0000 SOS Maint-Wells/Springs	81,922	155,764	13,572	28,752	11,550	25,000	25,000
0623-0000 Pumping Power Purchased	186,235	189,716	180,937	199,528	126,219	180,000	204,000
0624-0000 Pumping Expenses	-	-	-	-	426	-	-
0624-0001 L-Pumping Operations	198,296	181,925	198,757	209,894	108,502	211,511	220,000
0626-0000 Pumping Supplies & Exp	11,312	14,405	14,120	16,026	11,284	15,000	17,000
0633-0000 Pumping Maint Equipment	1,200	-	-	-	-	-	1,200
0633-0001 L-Pump.Eq.Maint.	54,934	63,947	69,525	72,744	62,659	73,986	76,000
0641-0000 Water Treat-Chemicals	22,395	20,960	18,396	24,506	8,248	22,000	25,000
0642-0000 Watr Treat-Oper Expenses	10,176	12,399	13,200	13,927	12,221	20,000	15,000
0642-0001 L-Treatment Operation	39,127	37,061	38,614	51,523	42,604	41,092	54,000
0652-0001 L-Treat.Eq.Maint.	2,430	2,451	2,131	3,348	1,275	2,268	4,000
0661-0001 L-TD-Oper-Storage Facilities	-	-	-	-	2,063	-	-
0662-0001 L-T&D Operations	16,790	23,133	26,005	33,794	33,113	27,673	35,000
0663-0001 L-Meters T&D	6,356	3,992	4,975	2,792	2,415	5,294	3,000
0664-0001 L-Cust Installations	77	551	98	62	33	104	-
0670-0000 TD-Maint-Engineering	9,000	3,000	-	-	-	-	-
0671-0000 TD-Maint-Struc/Improvmts	8,491	7,544	5,224	15,721	6,365	12,000	12,000
0672-0000 TD-Maint-Reservoirs	8,176	12,341	92,224	13,893	510	8,000	5,000
0672-0001 L-Reservoir Maint	751	4,469	4,324	10,529	3,110	4,601	11,000
0673-0000 TD-Maint-Mains	146,236	107,043	47,817	75,623	41,534	70,000	70,000
0673-0001 L-Mains Maintenance	79,008	134,384	38,388	86,068	40,970	48,255	86,000
0675-0000 TD-Maint-Laterals	6,826	9,064	4,164	13,250	2,727	7,000	7,000
0675-0001 L-T&D Laterals	11,762	23,646	12,996	7,925	4,962	13,831	8,000
0676-0000 TD-Maint-Meters	11,065	10,603	16,727	22,315	12,201	18,000	20,000
0676-0001 L-Meter Maintenance	(1,168)	7,410	10,792	27,388	24,003	15,284	30,000
0677-0000 TD-Maint-Hydrants	138,424	12,537	19,487	7,177	12,795	25,000	20,000
0677-0001 L-Hydrant Maintenance	29,096	41,068	25,995	38,026	28,287	34,344	43,000
0901-0000 L-Supv.Cust.Acctg.	-	-	-	-	9,823	-	-
0902-0000 L-Meter Reading	12,205	10,556	11,953	11,390	5,047	12,720	12,000
0903-0000 L-Acctg&Collection	40,915	38,180	39,469	40,035	63,427	42,002	42,000
0903-0010 Postage	13,618	16,363	16,680	15,143	10,478	15,100	14,550
0903-0020 Water Lock Box	6,980	10,348	13,757	15,877	12,305	14,000	16,000
0904-0000 Uncollectible Accounts	556	2,910	1,163	263	-	3,000	2,000
0905-0000 Misc Cust Acct Suppl&Exp	11,372	12,749	7,338	6,346	5,641	6,300	5,750
8162-2000 RM-Building	-	91	-	2,515	-	-	-
	2,576,123	2,678,463	2,537,536	2,651,143	1,795,446	2,621,365	2,780,940
EX66 (Debt Service)							
0930-4271 Bond Expenses	68,420	1,878	2,082	2,020	2,211	2,500	2,500
0930-4280 Amort of Discount/(Premium)	10,138	(8,615)	(11,983)	(15,164)	-	(17,000)	(19,000)
0930-4281 Bond Issuance Costs	-	14,136	21,386	23,661	22,357	25,000	25,000
0930-4282 Amort of Loss/(Gain) on Refun	34,933	69,867	69,867	64,044	-	69,867	-
	113,491	77,266	81,352	74,561	24,568	80,367	8,500
EX90 (Wu - Admin. & General)							
0920-0000 L-Admin & General	320,524	255,052	399,101	323,292	200,150	347,142	327,000
0921-0000 Office Supplies/Expenses	4,088	3,375	2,066	5,449	2,055	6,000	5,000
0921-8000 Computer Hardware	3,327	1,298	2,510	3,096	981	1,900	2,000

Village of Menominee Falls
720-001 (Revenues)
As of September 30, 2017

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Thru Sep	2017 Budget	2018 Budget
0921-8130 Computer Supplies	228	281	286	352	306	400	400
0921-8152 Rent-Off. Eq.	1,486	1,486	1,486	829	-	1,500	-
0921-8162 RM-Computer Hardware	-	149	22	-	-	500	500
0921-8165 Microsoft Enterprise Agreemen	3,886	3,186	3,186	3,186	3,305	3,200	3,310
0921-8209 Diggers Hot Line	29,247	32,088	30,494	33,620	27,336	28,000	35,000
0921-8210 Telephone Service	4,841	4,488	4,478	3,765	2,835	4,000	4,000
0921-8211 Cellular Data Service	2,778	3,689	3,409	3,409	2,316	4,000	3,480
0921-8213 Cellular Telephone Service	1,960	2,003	1,608	1,288	649	2,300	2,300
0921-8214 Internet Service	910	-	-	-	-	1,050	1,050
0921-8219 Cable TV Service	-	-	-	376	262	360	360
0921-8301 Maintenance and Support	22,919	24,045	25,176	25,429	26,072	30,382	33,175
0921-8302 Consulting	-	-	-	-	-	-	500
0923-0000 Professional Services	37,308	62,030	45,486	58,575	33,082	45,000	55,000
0923-0001 GIS O/S	85	37	-	32	-	-	-
0923-0003 Audit and Financial Services	15,000	15,450	14,900	15,000	15,350	15,000	15,000
0923-0011 Inspection Services	38,541	40,564	29,219	23,529	11,250	35,000	35,000
0923-0020 Rate Study	-	-	-	-	-	4,500	4,500
0924-0000 Property and Liability Insurance	20,965	17,099	16,714	16,737	-	20,800	22,600
0925-0000 Workers Compensation Ins	30,104	20,467	14,378	15,208	12,341	25,650	27,000
0925-0001 Injuries and Damages	-	-	893	-	-	-	-
0926-8011 Pension VMF	60,115	61,603	-	-	-	-	-
0926-8012 Pension Employee	5	-	-	-	-	-	-
0926-8013 Health Insurance	247,722	243,731	-	-	-	-	-
0926-8014 Dental Insurance	13,779	12,747	-	-	-	-	-
0926-8015 Life Insurance	2,508	2,726	-	-	-	-	-
0926-8016 OPEB Expense	25,874	22,736	23,101	23,424	-	30,000	30,000
0928-0000 Regulatory Commission Exp	-	162	-	604	485	-	-
0928-0002 Hazardous Waste Fees	410	410	410	410	410	500	500
0930-0000 Misc General Expenses	4,635	5,081	2,758	6,398	4,392	7,000	7,000
0930-0001 Training - Operations	-	34	308	-	2,997	500	500
0930-0002 Training - GIS	10	-	-	33	55	300	300
0930-0235 Refunds	495	945	540	900	360	800	800
0930-4030 Depreciation	1,560,395	1,564,194	1,605,199	1,672,565	1,252,503	1,670,000	1,680,000
0930-4081 Real Estate Taxes	1,393,941	1,259,422	1,290,385	1,316,613	1,027,503	1,370,000	1,400,000
0930-4082 PSC Remainder Assessment	7,120	6,045	5,620	7,416	-	7,500	7,500
0932-0000 Clearing Transportn.Exp.	-	-	-	-	19,298	-	50,000
0932-0390 Maint Of Gen.Plant	-	-	-	-	5,573	-	-
	3,855,206	3,666,623	3,523,733	3,561,535	2,651,866	3,663,284	3,753,775
EX94 (Debt - Interest Payments)							
0930-4270 Interest on Long-Term Debt	166,772	146,329	164,062	176,682	101,438	220,000	205,000
EX90 (Wu - Admin. & General)							
0932-0001 Clearing-Deprec.Transport	6,873	3,511	-	-	-	-	-
	13,822,197	15,778,460	14,920,359	15,385,737	10,014,576	14,543,816	15,025,115

Village of Menomonee Falls
730-000 (Revenues)
As of September 30, 2017

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Thru Sep	2017 Budget	2018 Budget
RE02 (Capital Contributions)							
7785-0002 CIAOC - Developers	143,863	1,007,977	494,525	773,893	-	-	-
7785-0003 CIAOC - Muni	-	194,482	-	2,003,796	-	-	-
	143,863	1,202,459	494,525	2,777,689	-	-	-
RE05 (Charges for Services)							
7550-0000 Penalties-Sewer	84,176	83,963	81,568	81,897	35,679	45,000	55,000
7551-0000 Lannon Services	17,636	17,537	17,644	13,216	14,130	12,000	13,000
7552-0000 Harmony Hills LS Revenue	7,000	7,000	7,000	7,000	-	7,000	7,000
	108,812	108,500	106,212	102,113	49,809	64,000	75,000
RE10 (Property Taxes)							
7002-0000 Intercept.Sewer	300,000	300,000	300,000	-	-	-	-
RE40 (Intergovernmental)							
7103-0000 Grant Revenues	-	-	-	299,742	-	-	-
RE55 (Impact Fees)							
7560-0010 Impact Fee (Effect 4/10/06)	171,587	405,928	670,191	618,681	408,732	650,000	600,000
7561-0000 Refunded Impact Fees (pre 4/1	(6,868)	(1,866)	(1,866)	(1,973)	-	(3,000)	(3,000)
7561-0010 Refunded Impact Fees (Effect	-	-	(2,520)	-	-	-	-
	164,719	404,062	665,805	616,708	408,732	647,000	597,000
RE71 (Vmf - Operations & Maint.)							
7520-0100 VMF User Chg-Res	1,388,710	1,368,789	1,375,411	1,366,025	881,571	1,322,000	1,216,000
7520-0200 VMF User Chg-NCC	401,254	423,526	410,621	430,131	300,612	375,000	383,000
7520-0300 VMF User Chg DCC	13,416	13,065	12,868	12,461	8,568	10,900	11,000
7520-0400 VMF User Chg-NCI	986	918	1,014	1,195	931	900	1,000
7520-0500 VMF User Chg-DCI	93,386	77,345	91,477	96,926	70,551	74,100	86,000
7520-0600 VMF User Chg-WCI	29,706	34,829	41,065	35,320	27,210	30,600	31,000
7520-0700 VMF User Chg-WCC	56,216	47,215	62,672	59,005	61,877	43,700	53,000
7520-1100 VMF Bkfd Res.User Charge	78,618	80,206	82,316	80,903	58,897	79,200	72,000
7520-1200 VMF Bkfd NCC User Charge	1,916	1,894	2,056	1,955	1,265	2,100	2,000
7520-2100 VMF Sussex Residential	87,752	90,396	100,235	108,441	69,411	87,300	97,000
7520-2200 VMF Sussex NCC	21,076	18,600	15,610	20,833	10,969	18,800	18,000
	2,173,036	2,156,783	2,195,345	2,213,195	1,491,862	2,044,600	1,970,000
RE73 (Sewage Treatment User Chg)							
7500-0100 MMSD-Residential	1,212,178	1,190,863	1,198,262	1,188,223	749,888	1,147,000	680,000
7500-0200 MMSD-NCC	351,044	349,588	359,338	376,648	263,177	325,900	216,000
7500-0300 MMSD-DCC	14,036	13,862	14,729	13,656	10,237	11,900	8,000
7500-0400 MMSD-NCI	1,145	1,057	1,171	1,347	1,078	1,200	1,000
7500-0500 MMSD-DCI	76,737	65,546	81,236	109,533	67,711	64,700	63,000
7500-0600 MMSD-WCI	39,098	45,890	56,213	51,114	37,976	45,300	29,000
7500-0700 MMSD-WCC	71,123	58,187	74,550	71,831	76,284	56,800	41,000
7500-1100 Bkfd User Chg-Res	66,349	67,716	69,554	68,294	49,771	66,800	39,000
7500-1200 Bkfd User Chg-NCC	1,674	1,656	1,800	1,710	1,104	1,900	1,000
7500-2100 Sussex User Chg -Res	74,088	76,247	84,639	90,455	58,467	75,100	52,000
7500-2200 Sussex User Chg-NCC	18,653	16,448	13,772	18,418	13,111	17,300	10,000
	1,926,125	1,887,060	1,955,264	1,991,229	1,328,804	1,813,900	1,140,000
RE74 (Sewage Treatment Cap.Chg)							
7510-0100 MMSD-Res Cap.Recovery	2,630,817	2,595,344	2,608,163	2,614,987	1,531,028	2,538,500	3,412,000
7510-0200 MMSD-NCC Cap.Recovery	743,102	737,600	760,403	796,541	556,690	727,800	1,039,000
7510-0300 MMSD-DCC Cap.Recovery	24,805	24,156	23,790	23,036	15,863	23,900	30,000
7510-0400 MMSD-NCI Cap.Recovery	1,827	1,700	1,880	2,216	1,726	1,900	3,000
7510-0500 MMSD-DCI Cap.Recovery	172,850	143,164	169,317	179,400	130,583	141,600	234,000
7510-0600 MMSD-WCI Cap.Recovery	54,976	64,456	75,997	65,366	50,357	63,400	85,000
7510-0700 MMSD-WCC Cap.Recovery	49,356	48,450	48,702	47,026	37,614	47,700	61,000
7510-1100 Bkfd Res.Cap Recovery	145,698	148,737	152,647	149,707	109,218	146,700	195,000
7510-1200 Bkfd NCC Cap.Recovery	3,548	3,508	3,808	3,621	2,344	3,800	5,000
7510-2100 Sussex Res Cap Recovery	162,747	167,660	185,603	198,855	128,760	162,400	259,000
7510-2200 Sussex NCC Cap Recovery	39,013	34,431	28,898	38,565	20,305	34,000	52,000
	4,028,739	3,969,206	4,059,208	4,119,320	2,584,488	3,891,700	5,375,000

Village of Menomonee Falls
730-000 (Revenues)
As of September 30, 2017

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Thru Sep	2017 Budget	2018 Budget
RE80 (Interest Income)							
7600-0000 Interest Earnings	3,427	4,117	4,563	12,656	13,847	12,000	38,000
7621-0000 Int-Interceptor Sewer Rs	1,011	1,070	1,999	6,918	9,132	7,000	21,000
7621-0001 Int-Impact Fees	494	371	517	1,788	2,434	2,000	5,000
7621-0003 Int-Impact Fees Effec 4/10/06	1,770	1,009	1,848	8,191	13,476	7,500	24,000
7622-9501 Int-Fox River Eq.Reserve	120	104	-	-	-	-	-
7622-9502 Int-MenoRiver Eq.Reserve	150	130	-	-	-	-	-
	6,972	6,801	8,927	29,553	38,889	28,500	88,000
RE85 (Miscellaneous)							
7720-0002 Gain/Loss on Disposal	-	(6,350)	-	-	-	-	-
7720-0000 Sale Of VMF Property	-	1,700	3,841	-	-	500	500
7720-0001 Non Operating Revenue	38	-	-	-	-	-	-
7725-0000 Scrap Metal Sales	1,263	2,944	1,083	128	-	700	500
7750-0000 Misc Rentals	18,000	18,000	18,000	18,000	-	18,000	18,000
7785-0000 SA-Collected	-	-	7,778	-	-	-	-
	19,301	16,294	30,702	18,128	-	19,200	19,000
RE95 (Residual Transfer)							
7999-0000 Project Account Transfer	350,000	-	-	-	-	-	-
	9,221,567	10,051,165	9,815,988	12,167,677	5,902,584	8,508,900	9,264,000

Village of Menomonee Falls
730-300 (Sanitary Sewer & Maint.)
As of September 30, 2017

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Thru Sep	2017 Budget	2018 Budget
EX10 (Salaries & Wages)							
8000-0000 Salaries	485,734	467,334	511,179	485,241	350,876	561,425	579,000
8001-0000 Overtime	18,051	11,986	6,084	11,046	5,628	10,250	10,000
8001-2000 Vacation Payout	-	-	2,612	4,328	1,772	-	-
8001-2002 Comp-Time Payout	-	-	-	136	-	-	-
8002-0000 Part Time Wages	-	251	4,978	2,879	936	1,475	2,000
8004-0000 Temporary Help	5,973	11,045	7,620	-	-	9,000	9,000
8008-0000 Retirement/Severance	2,773	-	-	77	-	-	-
	512,531	490,616	532,473	503,707	359,212	582,150	600,000
EX20 (Fringe Benefits)							
8010-0000 FICA	36,685	37,939	34,156	36,189	26,314	44,525	46,000
8011-0000 Pension-VMF	33,010	34,070	31,622	51,875	24,446	38,875	40,000
8012-0000 Pension-EEE Share	1	-	-	-	-	-	-
8013-0000 Health Insurance	129,041	122,012	130,667	133,380	96,937	159,975	152,000
8013-0001 OPEB Expense	7,560	4,075	4,136	4,211	-	-	-
8014-0000 Dental Insurance	7,215	6,451	6,625	7,474	5,324	8,850	8,000
8015-0000 Life Insurance	1,623	1,868	1,729	2,005	1,643	2,425	3,000
8016-0000 Worker's Comp Insurance	13,871	2,191	10,314	12,100	8,409	17,475	18,000
8030-0140 Wage/Bene GF Transfers	10,921	9,919	10,779	8,447	-	10,000	10,200
8030-0720 Wage/Bene WU Transfers	57,250	51,512	61,343	44,697	25,324	65,627	47,000
	297,177	270,037	291,371	300,378	188,397	347,752	324,200
EX30 (Employee Training/Expense)							
8070-0000 Training & Education	79	80	-	-	-	500	250
8070-0001 Training-Data Base GIS	10	-	-	33	55	300	-
	89	80	-	33	55	800	250
EX40 (Materials And Supplies)							
8100-0000 Office Supplies	494	513	39	13	-	400	300
8100-0010 Postage/Shipping	16,746	17,510	17,221	17,805	10,443	17,900	17,500
8110-0000 Department Supplies	4,184	4,094	4,067	3,660	3,315	5,000	500
8110-0100 Small Equip./Tools	1,962	1,389	607	2,696	1,370	2,500	1,000
8110-1111 Lock Box Service Fees	6,980	10,348	13,757	15,877	12,305	16,000	16,000
8110-3002 Mainline Cons/Repair	-	9,090	2,200	3,595	59,761	5,000	5,000
8110-3005 Monitoring Equipment	21,181	12,067	15,528	19,454	2,754	4,000	9,500
8110-3020 Supplies Shared WU	1,221	-	219	(187)	-	11,000	10,000
8130-0000 Computer Supplies	318	514	649	317	409	500	500
8170-4000 Gas & Diesel Fuel	18,628	20,076	14,188	9,552	4,685	11,000	12,000
8182-1300 Manhole Repair VMF	66,236	9,111	13,351	14,591	4,164	15,000	12,000
8182-1310 Main Repair	13,526	3,381	8,553	10,912	2,147	15,000	12,000
	151,476	88,093	90,379	98,285	101,353	103,300	96,300
EX44 (Repair/Maintenance)							
8160-8002 RM-Cabling	-	-	-	-	-	500	500
8162-2000 RM-Building	1,318	1,831	1,951	5,503	2,646	2,000	2,000
8162-2530 RM-Lift Station	31,960	35,508	27,264	37,647	14,703	31,200	26,000
8162-3000 RM-Equipment	10,268	3,410	6,818	3,740	4,551	8,000	8,000
8162-4000 RM-Vehicles	2,948	3,404	2,078	6,097	3,096	3,000	3,000
8162-4100 RM-Radio Equip.	79	-	-	-	-	500	500
8162-7000 RM-TV Monitoring	4,852	4,197	1,284	286	-	5,000	6,850
8162-8000 RM-Computer Hardware	70	149	145	-	-	500	500
8182-1303 Private Lateral Repairs	-	-	-	299,973	-	-	-
8300-3001 Sanitary Sewer & Maintenance	-	4,157	18,757	274	-	-	-
	51,495	52,656	58,297	353,520	24,996	50,700	47,350
EX45 (Lease/Rent Expense)							
8152-6000 Rent-Off.Eq.	1,486	1,486	1,486	829	-	1,500	1,500
EX47 (Property & Equipment)							
8190-8000 Computer Hardware	1,772	1,298	3,273	4,428	688	2,000	10,700
8190-8001 GIS	24	37	-	144	-	150	200
8190-8100 Computer Software	-	818	8,820	3,500	-	6,800	6,800
	1,796	2,153	12,093	8,072	688	8,950	17,700

Village of Menomonee Falls
730-300 (Sanitary Sewer & Maint.)
As of September 30, 2017

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Thru Sep	2017 Budget	2018 Budget
EX50 (Utilities)							
8200-0010 Light/Power	1,511	1,741	1,383	1,327	999	2,000	2,000
8200-0020 Heat (Gas & Oil)	7,639	10,429	6,102	6,880	3,830	12,000	10,000
8200-0030 Water/Sewer VMF	1,137	917	484	190	-	600	600
8200-3001 Lift Station Power	26,926	28,092	24,876	26,068	16,897	29,000	26,600
8210-0000 Telephone Service	930	897	854	856	600	1,100	1,100
8212-0001 Cellular Data Service	1,389	1,845	1,704	1,704	1,158	1,704	1,740
8212-0003 Cellular Telephone Service	592	476	431	389	269	600	600
8212-0004 Internet Service	390	-	-	-	-	450	450
8212-0010 Cable TV Service	-	-	-	376	262	360	360
	40,514	44,397	35,834	37,790	24,015	47,814	43,450
EX60 (Contractual Services)							
8160-5000 Microsoft Enterprise Agreements	1,283	1,080	1,080	1,080	1,117	1,100	1,125
8182-1301 Manhole Repair Contractor	156	-	-	-	-	-	-
8182-1305 Interceptor Maint - Lannon	14,789	16,505	14,778	15,414	3,406	25,000	20,000
8182-1315 Interceptor Maint - Brookfield	6,886	6,475	9,620	12,698	3,355	9,000	8,000
8300-1401 Engineering Services	374	4,122	4,044	10,986	2,847	7,000	11,000
8300-1901 Audit/Acctg. Serv.	7,250	7,250	7,300	6,650	6,700	7,500	7,500
8300-5001 Consulting Services	5,547	456	-	-	3,996	2,500	12,500
8301-0000 IT Maint/Support	24,176	24,905	26,029	27,146	27,451	32,377	31,375
8302-0000 Consulting	-	-	-	500	-	-	-
	60,461	60,793	62,851	74,474	48,872	84,477	91,500
EX70 (Other Operating)							
8110-3022 Meter Depr.From WU 50%	88,534	88,731	89,956	89,884	67,500	90,000	90,000
8110-3024 R.O.I. Meters-WU 50%	60,934	66,668	72,298	73,243	-	85,000	75,000
8110-3025 Sussex Reserve Cap Assess	11,421	5,187	11,088	3,341	17,884	10,000	15,000
8209-0000 Diggers Hot Line	29,226	31,943	29,984	33,378	22,791	28,000	35,000
8300-6005 Intergov Special Assessments	-	-	3,002	-	-	-	-
8436-0000 Uncollectible Accounts	1,637	6,347	2,961	637	-	10,000	5,000
8950-0000 Depreciation Expense	1,314,033	1,324,354	1,332,508	1,347,409	1,050,003	1,400,000	1,410,000
8950-0050 Amortization - CWF	252,152	252,152	252,152	252,152	-	252,152	252,000
	1,757,937	1,775,382	1,793,949	1,800,044	1,158,178	1,875,152	1,882,000
EX72 (Other Non-Operating)							
8152-1001 Rent-501(c)(3)	18,000	18,000	18,000	18,000	-	18,000	18,000
EX75 (Insurances)							
8610-0000 Liability Insurance	4,335	3,627	4,105	3,491	-	4,300	4,600
8612-0000 Claims Settled	3,280	-	-	-	-	-	-
	7,615	3,627	4,105	3,491	-	4,300	4,600
EX60 (Contractual Services)							
8300-1401 Engineering Services	586	933	1,192	-	-	-	-
	2,901,163	2,808,253	2,902,030	3,198,623	1,905,766	3,124,895	3,126,850

Village of Menomonee Falls
730-320 (Sewage Treatment)
As of September 30, 2017

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Thru Sep	2017 Budget	2018 Budget
EX05 (Sewage Treatment User Chg)							
8320-0000 MMSD-User Charge	1,722,190	1,753,988	1,877,984	1,920,964	1,123,977	1,950,000	2,201,000
8330-0000 Bkfd User Charge	54,835	56,884	56,255	48,523	14,800	76,000	77,700
8340-0000 Sussex User Charge	75,032	80,013	107,063	93,944	94,745	100,000	102,000
	<u>1,852,057</u>	<u>1,890,885</u>	<u>2,041,302</u>	<u>2,063,431</u>	<u>1,233,522</u>	<u>2,126,000</u>	<u>2,380,700</u>
EX06 (Sewage Treatment Cap.Chg.)							
8303-0000 Lannon Interceptor Sewer	-	-	-	-	7,663	-	-
8325-0000 MMSD-Capital Charge	5,288,376	5,378,410	5,256,687	4,530,657	5,957,621	5,540,000	5,375,000
8335-0000 Bkfd Capital Charge	-	26,370	57,836	22,998	7,941	13,500	6,100
	<u>5,288,376</u>	<u>5,404,780</u>	<u>5,314,523</u>	<u>4,553,655</u>	<u>5,973,225</u>	<u>5,553,500</u>	<u>5,381,100</u>
	<u><u>7,140,433</u></u>	<u><u>7,295,665</u></u>	<u><u>7,355,825</u></u>	<u><u>6,617,086</u></u>	<u><u>7,206,747</u></u>	<u><u>7,679,500</u></u>	<u><u>7,761,800</u></u>

Village of Menomonee Falls
730-910 (Other Uses Of Funds)
As of September 30, 2017

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Thru Sep	2017 Budget	2018 Budget
EX92 (Bond Issue Expenditures)							
8800-0000 Bond Expenses	80	110	100	250	250	100	250
EX94 (Debt - Interest Payments)							
8850-0000 Interest on Long-Term Debt	63,905	56,043	48,995	41,621	20,831	36,000	31,000
8899-0000 Int on Muni Advance	10,425	8,773	7,087	5,367	-	3,614	1,800
	<u>74,330</u>	<u>64,816</u>	<u>56,082</u>	<u>46,988</u>	<u>20,831</u>	<u>39,614</u>	<u>32,800</u>
	<u><u>74,410</u></u>	<u><u>64,926</u></u>	<u><u>56,182</u></u>	<u><u>47,238</u></u>	<u><u>21,081</u></u>	<u><u>39,714</u></u>	<u><u>33,050</u></u>

Village of Menomonee Falls
740-000 (Revenues)
As of September 30, 2017

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Thru Sep	2017 Budget	2018 Budget
RE02 (Capital Contributions)							
7785-0002 CIAOC - Developers	483,809	957,724	469,790	894,076	-	-	-
7785-0003 CIAOC - Muni	595,382	476,074	102,387	1,341,442	-	-	-
	<u>1,079,191</u>	<u>1,433,798</u>	<u>572,177</u>	<u>2,235,518</u>	<u>-</u>	<u>-</u>	<u>-</u>
RE10 (Property Taxes)							
7000-0000 RE/PP Taxes	931,250	931,250	931,250	931,250	931,250	931,250	931,000
RE50 (Licenses And Permits)							
7240-0000 Erosion Control Permits	26,726	27,033	37,563	42,091	33,664	30,000	41,000
7240-0020 Storm Water Permit Fees	1,200	1,600	2,650	3,750	2,450	1,500	3,500
	<u>27,926</u>	<u>28,633</u>	<u>40,213</u>	<u>45,841</u>	<u>36,114</u>	<u>31,500</u>	<u>44,500</u>
RE80 (Interest Income)							
7600-0000 Interest Earnings	2,519	1,708	982	3,922	5,585	4,000	11,700
RE85 (Miscellaneous)							
7720-0002 Gain/Loss on Disposal	(4,092)	(4,172)	(145)	(18,874)	-	-	-
7745-0000 Rain Barrel Revenue	45	-	-	-	-	-	-
7765-0000 Stormwater Conference Reven	600	400	400	400	100	400	300
7776-0000 River Clean-Up Revenue	600	600	600	600	900	600	600
	<u>(2,847)</u>	<u>(3,172)</u>	<u>855</u>	<u>(17,874)</u>	<u>1,000</u>	<u>1,000</u>	<u>900</u>
	<u><u>2,038,039</u></u>	<u><u>2,392,217</u></u>	<u><u>1,545,477</u></u>	<u><u>3,198,657</u></u>	<u><u>973,949</u></u>	<u><u>967,750</u></u>	<u><u>988,100</u></u>

Village of Menomonee Falls
740-330 (Operations & Maintenance)
As of September 30, 2017

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Thru Sep	2017 Budget	2018 Budget
EX10 (Salaries & Wages)							
8000-0000 Salaries	168,004	173,465	188,353	128,330	94,603	135,000	143,000
8001-0000 Overtime	239	259	264	97	174	200	-
8001-2000 Vacation Payout	-	-	1,191	2,026	155	-	-
8008-0000 Retirement/Severance	-	-	-	38	-	-	-
	168,243	173,724	189,808	130,491	94,932	135,200	143,000
EX20 (Fringe Benefits)							
8010-0000 FICA	12,083	12,542	13,461	9,326	6,917	10,350	11,000
8011-0000 Pension-VMF	11,094	12,048	12,725	34,250	6,451	9,200	10,000
8012-0000 Pension-EEE Share	1	-	-	-	-	-	-
8013-0000 Health Insurance	23,488	25,648	35,506	27,327	21,339	28,750	31,000
8013-0001 OPEB Expense	2,163	1,638	1,172	658	-	2,000	2,040
8014-0000 Dental Insurance	1,325	1,368	1,831	1,602	1,170	1,600	2,000
8015-0000 Life Insurance	346	379	438	386	316	450	1,000
8016-0000 Worker's Comp Insurance	517	(859)	3,712	2,232	1,569	3,250	3,000
8030-0140 Wage/Bene GF Transfers	24,424	34,915	44,616	39,382	-	94,000	94,000
	75,441	87,679	113,461	115,163	37,762	149,600	154,040
EX30 (Employee Training/Expense)							
8070-0000 Training & Education	186	40	110	40	179	500	400
EX40 (Materials And Supplies)							
8100-0225 Recording Fees	63	-	-	-	30	-	-
8110-0000 Department Supplies	973	641	500	-	101	750	500
8110-3200 Stormwater Conference Expenses	212	207	214	390	70	500	400
8110-3400 Stormwater Education Expenses	-	-	-	-	-	500	-
8110-3500 River Cleanup Expense	604	595	597	598	764	700	800
8170-4000 Gas & Diesel Fuel	6,876	5,616	3,585	4,496	2,889	5,000	4,500
8182-1405 Storm Sewer Maintenance	2,173	4,728	767	34,518	-	1,000	1,000
	10,901	11,787	5,663	40,002	3,854	8,450	7,200
EX44 (Repair/Maintenance)							
8162-3000 R&M - Equipment	5,313	2,929	99	834	36	2,000	1,000
EX50 (Utilities)							
8212-0001 Cellular Data Service	440	520	480	480	320	480	500
EX60 (Contractual Services)							
8300-1401 Engineering Services	15,830	-	-	2,137	-	5,000	6,500
8300-1901 Audit/Acctg. Serv.	4,000	3,900	3,550	3,600	3,650	4,000	5,000
8300-5001 Consulting Services	-	-	-	-	-	20,000	21,000
8300-5003 Consulting - GIS	24	-	-	-	-	-	-
	19,854	3,900	3,550	5,737	3,650	29,000	32,500
EX70 (Other Operating)							
8110-4006 Storm Wtrt. Disch. Permit	5,000	5,000	6,500	6,500	6,500	6,500	6,500
8209-0000 Diggers Hot Line	4,277	4,501	4,509	5,021	3,534	5,000	6,000
8950-0000 Depreciation Expense	559,125	603,979	612,450	665,540	495,000	660,000	665,000
	568,402	613,480	623,459	677,061	505,034	671,500	677,500
	848,780	894,059	936,630	969,808	645,767	996,730	1,016,140

Village of Menominee Falls
740-335 (Public Works Activities)
As of September 30, 2017

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Thru Sep	2017 Budget	2018 Budget
EX40 (Materials And Supplies)							
8700-0000 Leaf Collection	21,025	32,443	13,428	38,500	-	22,000	30,000
8705-0000 Sweeping	4,088	2,209	4,998	16,094	3,557	7,500	7,500
8715-0000 CB & MH Repair	1,467	14,111	4,504	10,865	4,250	5,000	5,000
8720-0000 Curb & Gutter	(40)	(106)	15	1,038	78	500	500
8725-0000 Frozen Culverts	50	-	-	-	-	200	200
8735-0000 Culverts/Ditching	16,258	5,960	16,951	(35,829)	4,631	14,000	14,000
8740-0000 Erosion Control	10,729	3,930	3,869	9,228	5,851	10,000	10,000
8745-0000 Detention Basin Maint.	-	-	-	850	-	1,000	1,000
8760-0000 Illicit Discharge	-	-	593	(150)	-	500	500
8770-0000 Public Education	3,568	3,777	4,446	4,525	3,106	5,000	5,000
8775-0000 Storm Sewer Monitoring/Samp	24	-	4	9	4	1,000	1,000
	57,169	62,324	48,808	45,130	21,477	66,700	74,700
EX45 (Lease/Rent Expense)							
8152-3000 Rent - Equipment	-	-	-	-	-	50,000	50,000
EX51 (DPW Activities)							
8700-0001 Leaf Collection Labor	60,466	71,167	74,555	75,516	5,565	84,000	80,000
8705-0001 Sweeping Labor	27,823	39,347	44,298	27,950	26,865	37,000	37,000
8710-0001 Catch Basin Clean Labor	16,401	11,683	12,178	9,869	17,027	13,000	13,000
8715-0001 CB & MH Repair Labor	5,809	28,612	35,021	40,791	26,912	1,400	20,000
8720-0001 Curb & Gutter Labor	276	-	-	-	-	700	700
8725-0001 Frozen Culverts Labor	2,506	2,026	844	-	1,831	700	700
8730-0001 Roadside Debris Labor	-	1,601	1,015	-	-	7,500	7,500
8735-0001 Culverts/Ditching Labor	96,277	107,390	118,418	65,865	62,131	80,000	80,000
8736-0001 Ditch/Detention Pond Mowing	33,508	23,018	9,225	49,609	40,540	22,000	22,000
8740-0001 Erosion Control Labor	-	-	339	1,350	-	700	700
8745-0001 Detention Basin M. Labor	657	-	956	2,825	-	1,400	1,400
8750-0001 Waste Oil Program Labor	-	-	281	-	-	-	-
8760-0001 Illicit Discharge Labor	-	-	-	-	-	230	500
8765-0001 Invest/Elimin. Labor	-	221	394	112	-	4,700	4,500
	243,723	285,065	297,524	273,887	180,871	253,330	268,000
	300,892	347,389	346,332	319,017	202,348	370,030	392,700

Village of Menomonee Falls
740-910 (Other Uses Of Funds)
As of September 30, 2017

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Thru Sep	2017 Budget	2018 Budget
EX66 (Debt Service)							
8850-0004 Amort of Discount/(Premium)	(4,191)	(5,756)	(5,756)	(5,756)	-	(5,756)	(6,000)
EX92 (Bond Issue Expenditures)							
8800-0000 Bond Expenses	21,237	854	815	695	694	1,000	1,000
EX94 (Debt - Interest Payments)							
8801-0000 Interest on Long-Term Debt	114,340	121,640	109,852	96,635	45,547	85,000	71,000
8801-0100 Int on Advance-General Fund	8,746	4,076	-	-	-	20,000	-
8801-0605 Int on Muni Advance	-	-	-	14,239	-	-	40,000
	<u>123,086</u>	<u>125,716</u>	<u>109,852</u>	<u>110,874</u>	<u>45,547</u>	<u>105,000</u>	<u>111,000</u>
EX97 (Capital In Progress)							
8905-0000 Storm Utility Project Expenses	169	-	-	-	-	-	-
	<u>140,301</u>	<u>120,814</u>	<u>104,911</u>	<u>105,813</u>	<u>46,241</u>	<u>100,244</u>	<u>106,000</u>