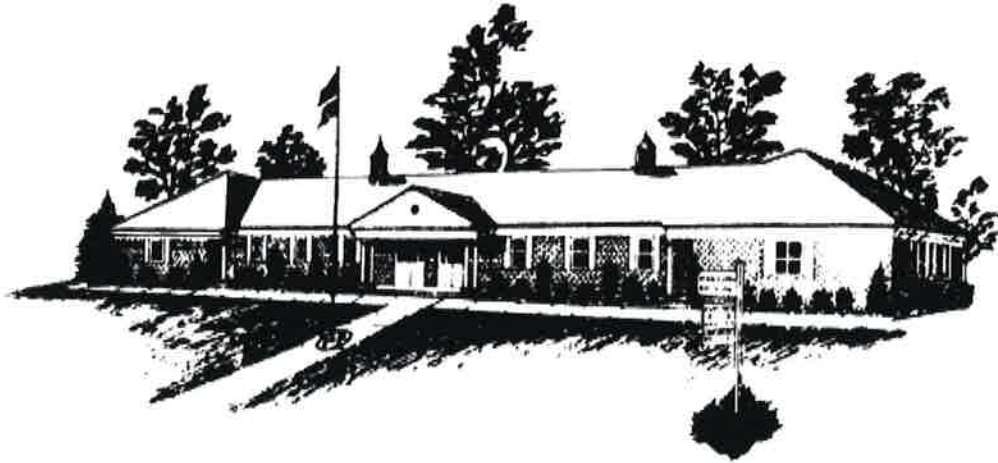


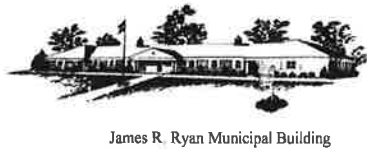
VILLAGE OF HALES CORNERS

WISCONSIN



2024 Adopted Budget

Fiscal Year Beginning January 1, 2024



Village of Hales Corners

5635 S. New Berlin Road

Hales Corners, WI 53130

2024 ADOPTED BUDGET

BOARD OF TRUSTEES

Daniel Besson	Board President
Mary Bennett	
Jeff Chesney	
Matt Eternicka	
Kenneth Meleski	
Bernard Shaw	

ADMINISTRATION

Sandra Kulik	Adminstrator, Clerk, Treasurer
Eric Cera	Police Chief
Pete Jaskulski	Fire Chief
Shawna Gabriel	Health Officer
Stephanie Lewin-Lane	Library Director

TABLE OF CONTENTS

	Fund	Department	<u>PAGE(S)</u>
Administrative Summary			1-7
What your tax dollar buys			8
Where your tax dollar goes			8
Public Hearing Notice			9
Tax Levy Summary			10
5 Year Capital Plan			11
Functional Expenditure Analysis			12-13
General Fund Operating Summary	100		14
General Fund Revenues	100		15-16
General Fund Expenditures	100		17-31
Health Insurance Reserve Fund	150		32
Compensation Reserve Fund	175		32
Debt Service Fund	500		33
Capital Projects Fund Detail			
General Capital Projects	200		34-35
Sewer Rehabilitation	201		36
Storm Water Utility	202		37
Tax Incremental Districts	460		38
Non-Major & Special Revenue Funds (SRF)			
General	600		39
Fire	601		40
Police	602		41
Public Works	603		42
July 4th Fund	604		43
Health Dept - General	605		44
Library	606		45
Health - Communicable Disease	610		46
Health - Maternal Health	611		47
Health - Immunization	612		47
Health - Enhance Covid Detection	613		48
Health - Covid Vaccine Grant	616		48
Health - PHEP Workforce	617		49
Farmers Market	619		49
Summary of SRF by Function			
ARPA Fund	614		50
COVID Grant Fund	631		21
Equipment Replacement Fund	700		52-53
Computer Replacement Fund	701		54
Appendices			
Organizational Chart & Demographics			55
Personnel Information - Staffing Table			56
Hales Corners - History and Location Map			57
Listing of Principal Employers and Principal Taxpayers			58
Grant Summary			59
Salaries & Benefits by Department			60
Cost per Service Hour			61

2024 – VILLAGE OF HALES CORNERS

EXECUTIVE BUDGET SUMMARY

Presented within these pages is the proposed 2024 Budget for the Village of Hales Corners. The State of Wisconsin imposes a tax levy cap on municipalities which is a limit of net new construction for the previous year. For the Village of Hales Corners, this limit was 0.20% or \$9,905 of allowable additional tax levy without utilizing other sources to fund critical services.

The State of Wisconsin also provides an Expenditure Restraint Program (ERP) which awards state aid funding based upon the Village maintaining expenditures, net of debt service payments, which is tied to the Consumer Price Index for All Urban Consumers (CPI-U). This is an inflationary indicator which for the previous twelve months is 5.4%. Due to the Shared Revenue Bill, adopted in June, 2023, the ERP program is suspended for one year and therefore there is no cap required to secure the aid payment in 2025. The Village already qualified for 2024 aid based upon restrictions in place when 2023 was developed and the amount of aid is fixed at \$140,267. Overall, the increase in expenditures in the General Fund for this proposal is \$611,197.

The Village of Hales Corners will receive \$199,310 in shared revenue aid, \$140,267 in ERP aid and General Transportation Aid (GTA) of \$663,898, which is an increase of overall aids of \$237,284. The Shared Revenue Aid received in 2024 will be at least the same amount in 2025 per the passage of the Shared Revenue Bill. The funds from the State of Wisconsin are developed based upon sales tax revenues collected and distributed to municipalities based upon a population and demographic formula. This aid is intended to be utilized to support public safety and public works functions of local government. The Functional Expenditure Analysis presented on page XX, breaks down the use of these funds for the various departments. The Police Department has been allocated \$116,629. In fall of 2023, the Village and the Wisconsin Professional Police Association (WPPA) signed the collective bargaining agreement and we are utilizing a portion of the shared revenue funding to support personnel assigned to this department. The Fire Department will be utilizing \$51,000 of this aid to stabilize personnel in this department and Public Works will be using \$31,681 for equipment needs that had been deferred due to funding shortfalls in previous budgets.

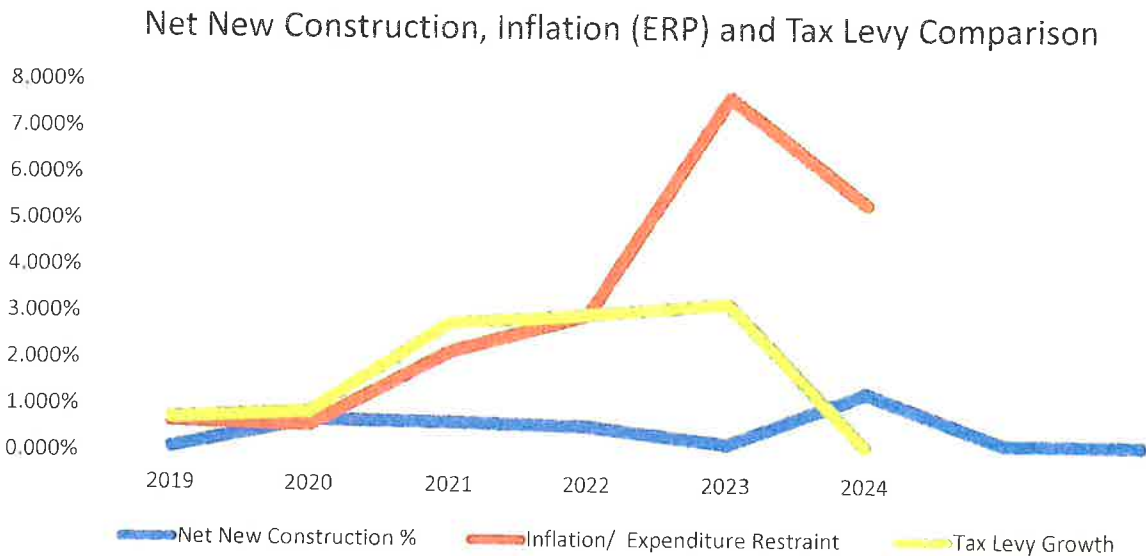
GTA in 2023 was \$619,261. This aid is based upon costs for road improvements and various other infrastructure improvements for which the Village has aggressively been working towards road repairs for the past four years. All of the road work is averaged over 3 and 6 year periods, therefore the Village is seeing increased aid payments from this source of funding based upon our road program initiatives.

The interest earnings increase is a proposed to increase to \$133,602 or (122.67%) over the previous year. This rise in interest rates is a volatile source of funds. Yearend 2023 projections are \$283,000 from a budget adopted amount of \$60,000. High investment yields are predicted to remain at over 7% Fed Rate figures, however, the Village has chosen a conservative assumption of 4% to provide for stability in this source of funds.

Ambulance revenues are increasing by 20.37% (\$55,000) due to increases in call volume, simplification of the fee structure for ambulance transport and increases in transport fees assessed. The Village's referendum, proposed in April 2023, was not approved by the voters and other measures were needed to support the costs for this critical service. The fees for ambulance services and fire inspections were increased in fall 2023.

Debt Service costs for 2024 are \$1,314,023 which is a slight decrease of \$633 from 2023. The funding formula allowed for tax levy calculation excludes debt service costs from the calculation. The formula for the allowable tax levy begins with the previous year levy, less debt service allocated and does not require that the Village utilize the entire capacity for taxation. The current year tax levy which supports debt service is \$1,106,250. Based upon the impact to the 2024 Proposed Budget, the Village has available capacity of \$206,373. This is an increase in capacity, a positive variance, compared to 2023 level of available capacity which was \$194,777. In 2022 and 2023 Budgets, the Village has had to use some of the debt service reserve capacity to fund operations. The 2024 proposal reverses this trend by restoring available capacity. This is trend that the Village was planning to address as using the amount available is not a sustainable model. Efforts were developed to address this issue for 2024 and beyond.

Below is a graph depicting shortfalls of levy available compared to inflationary costs for the years 2017 to 2024. The red line represents inflation, the blue represents net new construction which supports tax levy capability and the green line indicates the actual tax levy based upon ability to fund expenditures.



The Village Board, along with the entire staff have been working diligently to keep the tax levy in line with inflation and growth. But as the depiction shows, since 2021, this is and has become an impossible task. The increased revenue from the State Shared Sales Tax Bill, Act 19, passed this year along with high interest rates have stabilized the 2024 proposal. The great unknown in 2025 is what this source of funds will be. At this time, we are told that it will not be less than the 2024 amount which will assist in planning for 2025.

Budget Summary

The 2024 Executive Budget Summary reflects the following assumptions:

1. Natural gas and electricity utility estimates were developed in part through utilizing the WE Energies Business Accounts Online forecasting model along with five year historical averages. The resulting increase in these utilities presented an overall increase of 6.83% or \$12,932 in budgetary needs.
2. Fuel estimates were prepared using the U.S. Department of Energy long-range forecasting model on price per gallon and historical consumption levels. The results of volatile fuel prices are an overall decrease of 9.84% or \$8,679 reduction in tax levy to support fuel needs.
3. Health insurance premiums reflect a modest 5% increase in plan selection levels for eligible employees.
4. Storm water utility fee has remained the same for 2023 at \$25/Equivalent Residential Unit (ERU) per household to address stormwater maintenance needs village-wide.
5. Sewer Operating and Maintenance charges are estimated to decrease from \$57.16 to \$55.20 or 3.40% over 2023 annual support fees.
6. Refuse and recycling charges have increased from \$174.92 per household in 2023 to \$202.37 for 2024 charges due to an increase in operating costs for trash & recycling costs from the contracted waste hauler. A new contract was solicited in 2023 resulting in the increase. Subsequent years of the 5 year contract for this service are capped at 4% increases.
7. Revenues, excluding tax levy, are predicted to increase by 15.35% or \$487,290. Interest earnings are projected to increase for 2023 by \$77,285. Ambulance revenues are increasing as noted previously by \$55,000 and court fines & fees are decreasing by \$35,000 due to reduced citable offenses.
8. In 2023, the Village completed a revaluation of parcels subject to tax levies. The overall increase in values of 45% is due to property sales which began in 2020 required the Village to correct the assessed to equalized value per Wisconsin Statutes. As such, the mill rate has decreased from \$8.72 per \$1,000 to \$6.09 for the Village share of 2023 tax bills.

Expenditure Restraint Program (ERP), an aid program from the State of Wisconsin, for maintaining expenditures at or below the previous twelve months inflationary index, Consumer Price Index – All Urban Consumers (CPI-U), has been modified for 2023-2024 increases due to passage of Act 19 and the additional aid received from sales tax revenues. For the 2023-24 period, there is no cap required in order to receive the aid payment. This is in effect a reset of the program. Had the program been in place, the net increase would have been 5.4% or \$430,148 and the Village would need to reduce expenditures by \$184,732 to qualify. There are revenues available to support expenditures up to 7.72% (\$614,880) as is presented in the following pages. In order to establish a baseline for 2024-25, when the program restriction is restored, the Village is presenting the proposed budget with sustainable revenue sources for subsequent years.

The Village of Hales Corners completed the revaluing of properties in the Village of Hales Corners in 2023. Overall property values increased by 45% due to property sales over the past few years.

Commercial value increased by \$82,123,200 (38.8%) and residential property values increased 47.8% or \$223,457,800 in 2023. The revaluation was required to bring property values into compliance with State law. The 2022 assessed value was 83.4% of equalized value and State law requires the equalized to assessed ratio to be 90-110% or the State will mandate and complete the process at a cost to the local municipality. The effect of the revaluation decreased the mill rate from \$8.71 to \$6.09. The increase in tax levy allowable was limited to \$9,905 or 0.17% over the previous year.

Equalized value, the figure provided by the State Department of Revenue (DOR), increased by 14.0% from 2022 to 2023. Total equalized value per the DOR is \$274,052,100 compared to assessed value of \$293,758,800 and residential equalized value set by the DOR for 2023 is \$654,032,100 compared to \$690,519,500 assessed value.

Assessed values for 2022 to 2023 are presented below.

EQUALIZED VALUE	2022	2023	\$ CHANGE	% CHANGE
RESIDENTIAL	\$ 573,232,800	\$ 654,032,100	\$ 80,799,300	14.1%
COMMERCIAL	240,962,000	274,052,100	33,090,100	13.7%
MANUFACTURING	741,900	819,000	77,100	10.4%
TOTAL	\$ 814,936,700	\$ 928,903,200	\$ 113,966,500	14.0%

ASSESSED VALUE	2022	2023	\$ CHANGE	% CHANGE
RESIDENTIAL	\$ 467,061,700	\$ 690,519,500	\$ 223,457,800	47.8%
COMMERCIAL	211,635,600	293,758,800	\$ 82,123,200	38.8%
MANUFACTURING	626,500	963,400	336,900	53.8%
TOTAL	\$ 679,323,800	\$ 985,241,700	\$ 305,917,900	45.0%

General Fund expenditures are increasing overall by 5.81%. A breakdown by functional category is prepared below.

General Government:

General Government 2024 Proposed Budgets increased by 6.5% or \$45,863 more than amended budget for 2023. General Governmental departments include Legislative, Administration, Municipal Court and Village Hall Maintenance & Sundry expenditures. The Administration budget increase of \$19,194 is related to elections processes in 2024 which has 3 or 4 potential election dates compared to 2023 in which there were only 2 and increases in health insurance premiums for employees assigned to this department. Municipal Court increase is primarily related benefit selections for assigned to this department. Maintenance and Sundry increases by \$8,422 are due to rising utility costs for electric and natural gas costs for the Village Hall facility.

Protections of Persons & Property:

This expenditure area is for Public Safety expenditures and include Police, Fire and Inspection Services Departments. The proposed budget in 2024 funding is increasing by 8.8% or \$382,303 compared to 2023 levels. Funding for the increases is provided from ACT 19 Shared Revenue Aid and increases in ambulance revenues and fire inspection fees. Ambulance and fire inspection

revenues are increasing due to volume of calls for service and adjustments in wages to provide these essential services.

The Police Department is proposed to increase by 8.32% (\$237,084) and the Fire Department budget as presented is increasing by \$133,686 compared to 2023 levels. Police Department salaries and benefits are increasing due to the recently executed bargaining unit agreement for police officers which provides for an 8% increase in salaries in the base year to adjust the wages for personnel to a market competitive amount in order to retain staff as well as be able to recruit new personnel through lateral transfers to provide sustainability for this department. The Fire Department wages are increasing by 10% for crew positions in order to provide stability and sustainability in this department. As noted in the first paragraph, funding is from shared revenues and increased call volume but there are no new positions included for either department. Decisions regarding the future of the Hales Corners Fire Department will require the addition of staff and a determination of funding mechanisms needed to support the department.

Inspection Services Department reflects the agreement with the Village of Greendale to provide these services for our residents. The contract includes 75% of revenues received for certain permitting activities be transferred to Greendale under the agreement.

Health:

The Health Department budget is increasing by 1.56% overall primarily as a result of grant funding efforts by this department. This department recently relocated to a separate facility. There is no impact on the tax levy relative to operating the site as the grants awarded to the department by the Wisconsin Department of Health Services (DHS) provide for \$147,888 in funding. Further, a pending grant of approximately \$60,000 is anticipated in 2024, however is not included in the proposed budget as the documents are not yet signed.

Public Works:

Highway Maintenance funding is increasing by \$38,884 (4.86%). Engineering Department (542) is increasing by \$101,974. The Engineering Department increase is related to a recently awarded trash and recycling agreement (\$52,244) which is recovered through tax levy assessments and an increase in sewer rates from Milwaukee Metropolitan Sewerage District (MMSD) (\$41,214) which is also offset in user fees to both residential and commercial properties.

Education, Parks & Recreation:

Library expenditures as proposed are decreasing by 0.22% or (\$1,443). Under Wisconsin Statutes, specifically Chapter 43, statutes designate Library Budgetary appropriation specific authority to the Library Board after adoption. The proposal includes eliminating outside janitorial services and hiring an employee which resulted in a savings of approximately \$7,000.

Recreation revenues are proposed for summer recreation only due to restrictions on capacity for the program. Summer recreation program participation will remain at 150 children and continues to be hosted at the Hales Corners Elementary (HCE) School. Overall increase for the department is \$18,054, however it includes a transfer of \$10,000 towards the July 4th Community Celebration.

Revenues for this department are proposed at \$91,175 from revenues generated by the summer recreation program and total expenditures are proposed at \$84,536 inclusive of the July 4th transfer resulting in an overall surplus as proposed.

Tax Incremental District No. 4:

Tax Incremental District Number 4, created in 2016, has recorded equalized value growth over the base increment of \$13,693,900 for the 2023 valuation period. The 2024 proposed budget provides for \$260,619 in tax levy and \$209,455 in principal and interest payments to the developer of the site for a \$1,650,000 incentive provided under an approved developer's agreement. Depending upon the close of fiscal 2023, any excess funds available will be discussed as an advance to the developer on the incentives in order to retire the district in advance of its 25 year life. The district is predicted to close is 2031, or ten years ahead of allowable life.

Capital Funds:

The 2022 proposed budget as provides for \$1,000,000 for street improvement programs to reconstruct 116th Street and \$13,000 to paint the exterior of the Village Hall which was last completed in 2009, and replacement of the gutters on the facility at \$15,600. Discussions were had during budget development regarding the need to replacement a fire engine. As the cost of this equipment is over \$900,000, it is budgeted in the 200 Capital Funds with a potential debt issuance if needed to purchase it. At this point, the Village does not intend to issue debt. Surplus funds from 2023 year end will be reviewed to fund a portion of this equipment. The fire engine will take up to four years to purchase due to supply chain and fabrication requirements. At the time of publication, the item was included in the 2024 proposal in order to continue discussions on the equipment throughout 2024.

The replacement of capital equipment includes one squad car as a replacement vehicle for the Police Department, \$72,175, \$29,750 in Fire Department requests for turnout gear and hose replacements, and \$18,000 in Public Works equipment to replace a zero turn lawn mower.

Non-Major Funds:

These funds are all self-supporting grant programs and designated Village Community-wide programs. The Health Department has over \$148,000 in grant funds proposed for 2024 and Library resources from the Milwaukee County Federated Library System (MCFLS) are anticipated at \$69,715.

A special fund was developed to address both the COVID-19 Cares Act funding and the American Rescue Plan Act (ARPA) funding in order to monitor and ensure grant compliance. ARPA funds received were \$792,027. Projects include repairs to the Fire Station roof, and upgrades to the Village Hall Elevator and Heating and Air Conditioning System at the Village Hall that have been failing, include a Village facility-wide phone upgrade to connect all facilities to one network and other infrastructure improvements. Small projects remain in 2024 for the remaining funds as they must be completely utilized by December 31, 2024.

The Village of Hales Corners anticipates the General Fund to close with \$2,854,111 in available reserves at the end of 2023. The Governmental Accounting Standards Board (GASB) recommends at least two months of expenditures be available to support emergency conditions. For the Village, the reserve should be at least \$1,629,984 based upon the GASB recommended minimum and the over \$2 million reserves exceeds the recommendation. Surplus funds will be reviewed to purchase one time capital items or undertake facility improvements without the need to borrow additional funds.

The Village tax levy as a percentage of total revenues of around 60.4%, a decrease in reliance from 2023 which was 65%. The 2024 Budget Proposal includes a proposed tax levy of \$5,910,287 or 0.17% increase. This is an increase of \$9,905 for the entire levy due to the restriction in the law for an allowable increase of net new construction from the previous year. Below is a comparison by various home values of the proposed Village Levy and the proposed changes to special charges placed upon the tax roll for garbage pickup, stormwater maintenance, and sanitary sewer operations and maintenance costs.

<u>Home Value</u>	<u>22/23</u>	<u>23/24</u>	<u>Net Change</u>
340,000	8,001	5,236	(2,765)
365,000	8,611	5,643	(2,968)
390,000	9,222	6,051	(3,171)
415,000	9,832	6,458	(3,374)
440,000	10,443	6,865	(3,578)

Other Special Charges

	<u>22/23</u>	<u>23/24</u>	<u>Net Change</u>
Garbage	174.92	202.37	27.45
Stormwater	25.00	25.00	-
Sewer O&M	214.15	220.78	6.63
Total	414.07	448.15	34.08

As the Village undertook a residential revaluation, overall assessed values increased by 45% which decreases the tax mill rate per \$1,000. The rate in 2022, excluding the credits for school levy, first dollar and lottery credits, was \$26.07 per \$1,000. The estimated rate for 2023 is \$17.94, a 31.2% decrease in costs per thousand.

As of this publication, the Village has not received the certified levy amount for Milwaukee County and the school levy credit applied to each \$1,000 of assessed value, the lottery credit applied to each parcel and the first dollar credit (applies to the first \$8,000 in improvements on a property) will be reported by the State of Wisconsin sometime before the public hearing on November 20, 2023.

Presented within these pages, is the culmination of thoughtful and deliberate review of requested funds within allowable limits that have been developed over several months through the hard work, dedication and cooperation of all the Village staff and your elected officials as we all strive to maintain the quality of life in the Hales Corners.

Respectfully,



Daniel J. Besson, Village President

Village of Hales Corners
 What Does My Dollar Buy
 2024 Proposed Budget



Where your Tax Dollar Goes
 2024 Tax Levy



NOTICE OF PUBLIC HEARING:

2024 BUDGET

NOTICE IS HEREBY GIVEN that in accordance with Section 65.90(3) of the Wisconsin Statutes, a Public Hearing will be held on Monday, November 20, 2023, at 7:00 p.m., in the Village Hall, 5635 S. New Berlin Road, Hales Corners, Wisconsin, to consider the recommended 2024 Village of Hales Corners Budget. The proposed budget in detail is available for inspection in the Administration offices at the Village Hall from 8:00 a.m. to 5:00 p.m. on Monday through Friday. The following is a summary of the proposed 2024 Budget.

General Fund	2023 Amended Budget	2024 Proposed Budget	% Change
REVENUES:			
General Property Taxes	5,900,382	5,910,287	0.17%
Intergovernmental Revenue	975,861	1,212,215	24.22%
Licenses & Permits	117,445	134,160	14.23%
Fines & Forfeitures	170,000	135,000	-20.59%
Public Charges for Services	1,839,020	2,021,730	9.94%
Commercial Revenues	73,000	153,285	109.98%
Other Financing Sources	-	6,226	100.00%
Total Revenues	9,075,708	9,572,903	5.48%
Appropriation of Surplus	167,000	207,000	23.95%
Total Revenues & Appropriation of Surplus	9,242,708	9,779,903	5.81%
EXPENDITURES:			
General Government	706,590	752,453	6.49%
Protection of Persons & Property	4,109,867	4,439,951	8.03%
Public Works	1,951,720	2,074,578	6.29%
Public Health	158,651	161,120	1.56%
Education, Parks & Recreation	708,125	724,736	2.35%
Debt Service	1,277,000	1,199,315	-6.08%
Contingency	177,755	207,000	16.45%
Transfers Out	153,000	220,750	44.28%
Total Expenditures	9,242,708	9,779,903	5.81%

Projected 2023 Results	ACTUAL FUND BALANCE 01/01/23	PROJECTED TOTAL REVENUES	PROJECTED TOTAL EXPENDITURES	PROJECTED FUND BALANCE 12/31/23	2023 PROPERTY TAX CONTRIBUTION
General Fund	2,419,388	9,465,632	8,937,894	2,947,126	4,470,382
Health Reserve Fund	197,559	10,250	-	207,809	-
Compensation Reserve Fund	72,367	3,344	-	75,712	-
Debt Service Fund	74,741	1,350,620	1,314,656	110,705	1,277,000
Capital Project Funds	3,056,772	183,300	822,593	2,417,479	85,000
Sewer Rehabilitation Fund	325,105	99,226	19,038	405,293	-
TIF #4 Fund	69,169	297,273	228,369	138,073	-
Storm Water Utility Fund	141,826	129,163	96,093	174,895	-
American Rescue Plan Act (ARPA)	645,767	22,000	557,788	109,979	-
COVID - Cares Act	35,147	325,556	360,703	-	-
Equipment Replacement Fund	242,901	237,279	209,974	270,206	68,000
Computer Replacement Fund	22,945	850	9,151	14,645	-
Special Assessments Fund	-	-	-	-	-
Non-Major Special Revenue Funds	301,738	511,966	543,365	270,787	-
Total	7,605,426	12,636,459	13,099,624	7,142,709	5,900,382

Projected 2024 Results	PROJECTED FUND BALANCE 01/01/24	PROJECTED TOTAL REVENUES	PROJECTED TOTAL EXPENDITURES	PROJECTED FUND BALANCE 12/31/24	2024 PROPERTY TAX CONTRIBUTION
General Fund	2,947,126	9,572,903	9,779,903	2,740,126	4,490,222
Health Reserve Fund	207,809	7,000	6,226	208,583	-
Compensation Reserve Fund	75,712	2,500	-	78,212	-
Debt Service Fund	110,705	1,261,290	1,314,023	57,973	1,199,315
Capital Project Funds	2,417,479	1,017,500	1,964,600	1,470,379	120,000
Sewer Rehabilitation Fund	405,293	95,700	93,548	407,445	-
TIF #4 Fund	138,073	262,276	209,455	190,894	-
Storm Water Utility Fund	174,895	118,050	77,462	215,482	-
American Rescue Plan Act (ARPA)	109,979	-	109,979	-	-
COVID - Cares Act	-	-	-	-	-
Equipment Replacement Fund	270,206	140,250	119,925	290,531	100,750
Computer Replacement Fund	14,645	700	-	15,345	-
Non-Major Special Revenue Funds	270,787	288,860	296,130	263,517	-
Total	7,142,709	12,767,029	13,971,250	5,938,487	5,910,287

publish: 1x - Nov 1, 2023 - CNI [Hales Corners Now](#)

Edited after public hearing to conform to adopted budget.

Estimated tax levy upon proposed 2024 Budget is \$6.0886 for each \$1,000 of assessed valuation of both real and personal property. General Property Tax levied for 2023 to support the 2024 Budget Proposal is \$5,910,287 and Tax Incremental District #4 is estimated at \$260,276.

VILLAGE OF HALES CORNERS

Tax Levies & Rates

2024

	2022/2023 Proposed	Change from Prior Year	2023/2024 Proposed	Change from Prior Year
VILLAGE TAX LEVIES				
General Fund (Operating)	\$ 4,470,382		\$ 4,490,222	
Special Revenue/Equipment Replacement	68,000		100,750	
Capital Project Funds	85,000		120,000	
Debt Service	1,277,000		1,199,315	
Total Village Levy	5,900,382	3.24%	5,910,287	0.17%
TIF District #4				
Village	99,719		88,433	
Milwaukee County	52,048		44,855	
MMSD	18,460		17,586	
Whitnall School District	112,060		97,945	
MATC	12,187		11,457	
Total	294,474	15.72%	260,276	-11.61%
Total Village Levy	6,000,101	3.43%	5,998,720	-0.02%
Milwaukee County	3,079,676		2,997,783	
MMSD	1,092,275		1,175,321	
Whitnall School District	6,630,612		6,545,973	
MATC	721,082		765,751	
Total Tax Levy (gross)	17,718,501	3.61%	17,655,392	-0.36%
State School Levy Credit	(1,125,834)	-8.35%	(1,412,667)	25.48%
Total tax levy (net)	\$ 16,592,667	3.67%	\$ 16,242,724	-2.11%
Assessment Ratio	0.9304		1.0607	14.00%
Equalized Value:	814,936,700		928,903,200	13.98%
Assessed Value:	688,095,200		985,241,700	43.18%

TAX RATES (per \$1,000 of assessed value)

	2022-2023	2023-2024	% Change
Village	8.8297	6.0886	-31.04%
Milwaukee County	4.6086	3.0882	-32.99%
MMSD	1.6345	1.2108	-25.93%
Whitnall School District	9.9225	6.7434	-32.04%
MATC	1.0791	0.7889	-26.90%
Gross Tax Rate	26.0744	17.9199	-31.27%
State School Levy Credit	(1.6568)	(1.4338)	-13.46%
Net Tax Rate	24.4176	16.4860	-32.48%
First Dollar Credit	(70.33)	(64.37)	-8.47%
Lottery Credit	(230.84)	(239.61)	3.80%

CAPITAL IMPROVEMENTS - 2024-2028		"2024 - 2028 Proposed Program"					
Department	Item	2024	2025	2026	2027	2028	5 YR TOTAL
Administration	Voting tabulators				20,000		20,000
Administration	Voting - ePoll Books				18,000		18,000
Health	Siding replacement			50,000			50,000
Library	Hunt Center Roof & Gutters						1,600,000
Library	Hunt Center - exterior building repairs						-
Library	Hunt Center - north & south facing windows		1,800,000				-
Library	Hunt Center - Staff door, lock & frame installation						-
Library	Hunt Center - replace broken windows seals						-
Library	Hunt Center - concrete repairs		29,600				29,500
Police	Replacement Squad Cars (1) (ERF)	80,500					80,500
Fire	Fire Engine Replacement	900,000					900,000
Fire	1,500 feet Large Diameter Hose (ERF)	9,750	9,750				19,500
Fire	950 2.5 inch fire attack hose (E71)			11,000			11,000
Fire	12,000 feet of 1.75 inch attack hose (E71)		10,500				10,500
Fire	Replace Garage bay floors		35,000				35,000
Fire	Paint interior & Exterior Repairs/paint	35,000					35,000
Fire	Resurface parking lot		210,000				210,000
Public Works	3 Year Road Program (PY Bonds)	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
Public Works	Forest Home Streetlight Replacement		32,000	450,000			482,000
Public Works	Additional Welcome Banners (603 - SRF)	5,000					5,000
Public Works	Refurbish Welcome Signs - Design (603 - SRF)	10,000					10,000
Public Works	Multi Use pathway machine		40,000				40,000
Public Works	Replacement 4WD 1/2 Ton Pick up (other funding sources)		40,000				40,000
Public Works	Replacement 4WD Wheel Loader (other funding sources)		240,000				240,000
Public Works	Replacement Mini Excavator		140,000				140,000
Public Works	Replacement Zero Turn Mower (ERF)	18,000					18,000
Public Works	Whitnall Way Lift Station generator		10,000	50,000			60,000
Public Works	Replacement Lift Station: Lory Ln & Bunny Ct (201)	84,248	350,000				434,248
Village Hall Facility	Paint interior & Exterior Repairs/paint	13,000					13,000
Village Hall Facility	Gutter Replacement	15,600					15,600
Village Hall Facility	Parking lot repaving			10,000	185,000		195,000
Village Hall Facility	Electronic Message Board			3,000	26,770		29,770
Parks	Schoetz Park Paving			15,000	245,000		260,000
Source of Funds		2,171,098	3,746,750	1,589,000	1,494,770	1,000,000	10,001,618
Bond Proceeds		895,000	2,251,500	1,465,000	1,245,000	1,000,000	6,856,500
Tax Levy		44,750	55,250	11,000			111,000
Other Funding Sources (sales of equipment)		7,500					7,500
Grants	Library donations = \$5,000, Lions Club \$10,000	15,000		10,000	185,000		210,000
Reserves		1,208,848	1,440,000	103,000	64,770		2,816,618
Total All Sources		2,171,098	3,746,750	1,589,000	1,494,770	1,000,000	10,001,618

VILLAGE OF HALES CORNERS
2024 GENERAL FUND OPERATING BUDGET - FUNCTIONAL & FUNDING SOURCES ANALYSIS

DEPARTMENT	2024 SOURCES	TAX LEVY	FEEES & GRANTS	OTHER ¹	SHARED REVENUE ADJUSTMENT	2024 EXPENDITURES
LEGISLATIVE	\$ 96,984	91,225	-	5,759	-	96,984
MUNICIPAL COURT	105,794	(35,488)	135,000	6,282	-	105,794
ADMINISTRATION	411,929	315,795	49,740	46,394	-	411,929
MAINTENANCE/SUNDRY	137,746	126,967	2,600	8,179	-	137,746
TOTAL GENERAL GOVERNMENT	\$ 752,453	498,500	187,340	66,614	-	752,453
POLICE	\$ 3,087,414	2,557,712	229,746	183,326	116,629	3,087,414
FIRE	1,350,063	759,427	392,789	146,848	51,000	1,350,063
INSPECTIONS	120,224	37,835	75,250	7,139	-	120,224
TOTAL PUBLIC SAFETY	\$ 4,557,701	3,354,974	697,785	337,312	167,629	4,557,701
HEALTH	161,120	126,258	25,295	9,567	-	161,120
TOTAL HEALTH	\$ 161,120	126,258	25,295	9,567	-	161,120
ENGINEERING/SANITATION	\$ 1,338,917	(45,190)	1,303,895	80,212	-	1,338,917
HIGHWAY	838,661	261,478	441,473	104,029	31,681	838,661
TOTAL PUBLIC WORKS	\$ 2,177,578	216,288	1,745,368	184,241	31,681	2,177,578
LIBRARY	\$ 640,200	526,611	75,575	38,014	-	640,200
RECREATION	84,536	(11,659)	91,175	5,020	-	84,536
TOTAL LEISURE SERVICES	\$ 724,736	514,952	166,750	43,034	-	724,736
DEBT SERVICE	\$ 1,199,315	1,199,315	-	-	-	1,199,315
TOTAL DEBT SERVICE	\$ 1,199,315	1,199,315	-	-	-	1,199,315
CONTINGENCY	207,000	-	-	207,000	-	207,000
TOTAL CONTINGENCY	\$ 207,000	-	-	207,000	-	207,000
TOTAL GENERAL FUND	\$ 9,779,903	5,910,287	2,822,538	847,768	199,310	9,779,903
PERCENTAGE OF TOTAL	100.0%	60.4%	28.9%	8.7%	2.0%	100.0%

*¹ OTHER Includes shared revenues, interest earnings and franchise fees as a proportionate share of expenditures, as well as departmental specific other sources.

(continued)

2024 SALARIES	2024 FICA/WRS	2024 HEALTH & DENTAL INSURANCE	2024 OTHER INSURANCE	2024 SALARIES & BENEFITS TOTAL	2024 OPERATING	2024 CONTRACTUAL SERVICES	2024 UTILITIES	2024 TRANSFERS & CAPITAL OUTLAY
27,000	2,226	-	-	29,226	26,758	41,000	-	-
62,923	8,338	19,256	152	90,669	14,825	-	300	-
243,533	36,713	18,129	960	299,335	48,339	61,045	3,210	-
-	-	-	-	-	4,500	83,176	50,070	-
333,456	47,277	37,385	1,112	419,230	94,422	185,221	53,580	-
1,742,509	372,420	369,060	1,637	2,485,626	207,471	321,317	-	73,000
876,413	148,799	29,241	1,390	1,055,843	175,550	41,800	32,120	44,750
39,139	5,695	14,961	50	59,844	3,380	57,000	-	-
2,658,061	526,913	413,262	3,077	3,601,313	386,401	420,117	32,120	117,750
57,726	28,990	47,290	327	134,333	12,781	7,200	6,806	-
57,726	28,990	47,290	327	134,333	12,781	7,200	6,806	-
78,344	13,841	31,398	285	123,868	10,512	1,109,487	10,050	85,000
294,104	43,155	115,109	487	452,855	120,664	152,721	94,421	18,000
372,448	56,996	146,507	772	576,723	131,176	1,262,208	104,471	103,000
349,745	47,253	114,793	519	512,310	69,492	27,751	30,647	-
45,075	3,448	-	-	48,523	35,513	-	500	-
394,820	50,701	114,793	519	560,833	105,005	27,751	31,147	-
-	-	-	-	-	1,199,315	-	-	-
-	-	-	-	-	1,199,315	-	-	-
-	-	-	-	-	-	-	-	-
3,816,511	710,877	759,237	5,807	5,292,432	1,929,100	1,902,497	228,124	220,750
39.0%	7.3%	7.8%	0.1%	54.1%	19.7%	19.5%	2.3%	2.3%

**2024 BUDGET - Village of Hales Corners
General Fund Operating Summary
Annual Budget Year Beginning January 1, 2024**

REVENUES

<u>Acct</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Amended Adopted</u>	<u>2023 YTD 07/31/23</u>	<u>2023 Estimated</u>	<u>2024 ADOPTED</u>	<u>Percent Change</u>	<u>Dollar Change</u>
411.01	Taxes	\$ 5,714,970	5,900,382	5,136,600	5,900,382	5,910,287	0.17%	9,905
411.15	Fire Insurance	28,323	29,000	31,173	31,173	31,000	6.90%	2,000
411.13 & 16/18	Shared Revenue	145,891	143,244	53,660	142,494	143,197	-0.03%	(47)
411.20	Act 19 Shared Revenue	-	-	-	-	199,310	100.00%	199,310
411.17	ERP	121,501	146,847	146,848	146,848	140,267	-4.48%	(6,580)
411.19	State Compt. Ex.	10,522	10,522	10,522	10,522	10,522	0.00%	0
412	License	67,969	50,745	62,903	65,791	59,060	16.39%	8,315
413	Permits	132,174	66,700	59,420	86,344	75,100	12.59%	8,400
414	Muni Court	163,426	170,000	87,571	131,550	135,000	-20.59%	(35,000)
415	Grants	634,027	646,248	484,505	640,351	687,919	6.45%	41,671
417	Other	461,110	468,358	326,482	617,985	528,488	12.84%	60,130
421	Interest	80,235	73,000	207,030	304,562	153,285	109.98%	80,285
423	Service Revenue	1,310,604	1,367,367	252,146	1,383,045	1,489,652	8.94%	122,285
424	Public Service	4,790	3,295	3,940	4,585	3,590	8.95%	295
454	Transfers-Health Reserves	-	-	-	-	6,226	0.00%	6,226
	Total Revenues	\$ 8,875,540	9,075,708	6,862,799	9,465,632	9,572,903	5.48%	497,195

EXPENDITURES

<u>Department</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Amended Adopted</u>	<u>2023 YTD 07/31/23</u>	<u>2023 Estimated</u>	<u>2024 ADOPTED</u>	<u>Percent Change</u>	<u>Dollar Change</u>
511	Legislative	\$ 86,459	97,628	46,684	94,204	96,984	-0.66%	(644)
512	MuniCourt	85,023	100,732	57,264	99,673	105,794	5.03%	5,062
514	Administration	368,118	392,735	230,414	387,163	411,929	4.89%	19,194
517	Maint/Sundry	118,053	115,495	89,483	161,437	137,746	19.27%	22,251
521	Police	2,694,041	2,850,330	1,646,150	2,755,310	3,087,414	8.32%	237,084
523	Fire	1,142,758	1,216,377	668,934	1,191,129	1,350,063	10.99%	133,686
524	Inspection	160,208	111,160	52,562	98,647	120,224	8.15%	9,064
530	Health	118,925	158,651	56,412	150,043	161,120	1.56%	2,469
542	Eng/Santiation	1,238,500	1,236,943	738,302	1,253,023	1,338,917	8.24%	101,974
543	Highway	758,230	799,777	459,595	759,758	838,661	4.86%	38,884
551	Library	600,684	641,643	367,643	637,148	640,200	-0.22%	(1,443)
552	Recreation	76,356	66,482	63,234	73,359	84,536	27.16%	18,054
571	Debt Service	1,277,000	1,277,000	1,277,000	1,277,000	1,199,315	-6.08%	(77,685)
580	Contingency	-	10,755	-	-	40,000	271.92%	29,245
	Compensation Contingency	-	-	-	-	-	0.00%	-
	Adjst-Health	-	23,000	-	-	23,000	0.00%	-
	Health HRA	-	17,000	-	-	17,000	0.00%	-
	Other Conting (ERP)	-	127,000	-	-	127,000	0.00%	-
	Transfer to Computer Replacement Fund	-	-	-	-	-	-	-
	Transfer to Capital Program Fund	-	-	-	-	-	-	-
	Total Expenditures	\$ 8,724,355	9,242,708	5,753,676	8,937,894	9,779,903	5.81%	537,195
Excess of Revenues and Other Sources								
Over (Under) Expenditures and Other Uses		151,185	(167,000)	1,109,123	527,738	(207,000)		
Fund Equity - January 1 (Estimate) ¹		2,268,203	2,419,388		2,419,388	2,947,126		
Fund Equity - December 31		2,419,388	2,252,388		2,947,126	2,740,126		

**VILLAGE OF HALES CORNERS
2024 GENERAL FUND BUDGET**

ACCOUNT	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 AMENDED ADOPTED	2023 YTD to 7/31/2023	2023 YEAR-END ESTIMATED	2024 DEPT REQUESTED	2024 ADOPTED	%> 2023/2024	
REVENUES											
TAXES											
411.	01	Village property	\$ 5,396,738	5,548,678	5,714,970	5,900,382	5,136,600	5,900,382	5,910,287	5,910,287	0.17%
411.	12	Special Utility	131	804	782	750	113	739	709	709	-5.47%
411.	13	State Aid - Video Service Provider	10,766	21,407	21,407	21,407	21,407	21,407	21,407	21,407	0.00%
411.	14	Medical Care Transport	4,473	3,365	6,543	-	-	5,000	-	-	-
411.	15	State Fire Insurance	28,803	29,602	28,323	29,000	31,173	31,173	31,000	31,000	6.90%
411.	16	State Personal Property Aids	13,829	19,507	19,059	16,444	16,444	16,444	16,444	16,444	0.00%
411.	17	State Expenditure Restraint Program	131,632	116,463	121,501	146,847	146,848	146,848	140,267	140,267	-4.48%
411.	18	State per Capita	100,897	101,275	98,100	104,643	15,696	98,904	104,637	104,637	-0.01%
411.	19	State Computer Exempt. Revenue	10,278	10,522	10,522	10,522	10,522	10,522	10,522	10,522	0.00%
411.	20	Share Revenue Adjusmtent	-	-	-	-	-	-	199,310	199,310	100%
		Total Taxes	\$ 5,697,548	5,851,625	6,021,206	6,229,995	5,378,803	6,231,419	6,434,583	6,434,583	3.28%
LICENSES											
412.	01	Liquor and Malt Beverage	\$ 15,160	15,258	24,380	14,600	24,750	24,750	14,100	14,100	-3.42%
412.	02	Operators	6,635	1,985	6,940	2,000	1,000	1,300	6,500	6,500	225.00%
412.	03	Cigarette	1,300	1,500	1,500	1,400	1,400	1,400	1,400	1,400	0.00%
412.	04	Dog	2,558	3,173	2,655	2,200	1,737	2,700	2,600	2,600	18.18%
412.	05	Peddlers	-	-	920	1,000	4,240	4,240	3,000	3,000	100.00%
412.	06	Weights/Measures	-	-	2,130	1,980	2,280	2,280	3,750	3,750	89.39%
412.	07	Food Establishment	22,858	21,522	23,621	21,755	21,711	21,711	21,000	21,000	-3.47%
412.	08	Amusement Device	3,426	6,158	1,525	1,525	2,355	2,355	2,355	2,355	54.43%
412.	09	Swimming Pool	910	1,000	1,000	910	125	1,425	725	725	-20.33%
412.	11	Massage & Tattoo Licenses	-	-	3,239	3,315	3,245	3,570	3,570	3,570	100.00%
412.	12	Dance Hall	60	60	60	60	60	60	60	60	0.00%
		Total Licenses	\$ 52,906	50,655	67,969	50,745	62,903	65,791	59,060	59,060	16.39%
PERMITS											
413.	01	Building Occupancy	\$ 46,709	124,332	70,269	41,000	37,909	55,000	50,000	50,000	21.95%
413.	02	Electrical	12,978	11,734	36,052	14,000	8,150	13,100	14,000	14,000	0.00%
413.	03	Plumbing	7,026	6,800	22,506	7,000	5,531	7,600	7,000	7,000	0.00%
413.	04	Street Opening	-	-	-	-	1,745	1,895	-	-	-100.00%
413.	05	Culvert	6,195	9,751	975	3,000	5,374	7,464	3,000	3,000	0.00%
413.	06	Erosion Control	300	450	300	300	300	300	300	300	0.00%
413.	07	Sign Permits	2,197	871	1,582	700	270	845	500	500	-28.57%
413.	10	FD Permits	270	140	490	700	140	140	300	300	-57.14%
		Total Permits	\$ 75,675	154,079	132,174	66,700	59,420	86,344	75,100	75,100	12.59%
FINES & FORFEITURES											
414.	01	Municipal Court	\$ 132,349	178,367	163,426	170,000	87,571	131,550	135,000	135,000	-20.59%
		Total Fines & Forfeitures	\$ 132,349	178,367	163,426	170,000	87,571	131,550	135,000	135,000	-20.59%

**VILLAGE OF HALES CORNERS
2024 GENERAL FUND BUDGET**

ACCOUNT	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 AMENDED ADOPTED	2023 YTD to 7/31/2023	2023 YEAR-END ESTIMATED	2024 DEPT REQUESTED	2024 ADOPTED	%> 2023/2024
GRANTS										
415.01	State Highway Maint. Allotment	\$ 498,428	573,192	611,550	619,261	464,507	619,343	663,898	663,898	7.21%
415.03	SPEED TASK FORCE	1,117	1,713	-	-	-	-	-	-	-
415.05	CLICK IT OR TICKET	-	2,017	-	-	-	-	-	-	-
415.06	DARE Funding	-	-	-	-	-	-	-	-	-
415.07	OWI Task Force	4,606	3,015	2,487	5,000	-	-	-	-	-100.00%
415.08	Recycling	19,966	20,039	19,989	20,000	19,998	19,998	20,000	20,000	0.00%
416.22	BVP Grants	986	952	-	1,987	-	1,011	1,521	1,521	100.00%
416.23	LWMMI GRANTS	-	-	-	-	-	-	2,500	2,500	100.00%
	Total Grants	\$ 525,103	600,928	634,027	646,248	484,505	640,351	687,919	687,919	6.45%
OTHER REVENUES										
417.35	Transfer from Health Reserve	\$ -	-	-	-	-	-	6,226	6,226	100.00%
417.38	Purchase Card Rebate	2,308	6,492	5,329	5,500	3,085	5,500	5,500	5,500	0.00%
417.39	AT&T Franchise Fee	24,007	17,414	15,582	16,000	7,355	14,500	14,500	14,500	-9.38%
417.40	Franchise Fee	74,132	79,305	53,438	69,000	17,627	68,500	68,500	68,500	-0.72%
417.41	Publication Fees	328	425	300	300	283	283	300	300	0.00%
417.42	Weed Cutting & Brush	(538)	84	-	-	743	743	-	-	-
417.44	Ambulance Fees	205,788	308,032	261,297	270,000	255,759	400,000	325,000	325,000	20.37%
417.45	St Light Ins Reimbursement	-	2,765	-	-	-	-	-	-	-
417.46	Health Department Fees	510	506	533	-	-	278	-	-	-
417.47	League Insurance Prog Rebate	21,696	25,670	25,849	-	3,918	19,547	-	-	-
417.48	Property Use License	99,926	95,847	98,782	107,558	37,713	108,634	108,462	108,462	0.84%
	Total Other Revenues	\$ 428,156	536,538	461,110	468,358	326,482	617,985	528,488	528,488	12.84%
INTEREST										
421.01	General Fund Investment	\$ 17,695	(17,454)	18,115	60,000	106,219	283,000	133,602	137,285	128.81%
421.03	Tax Account Investment	12,515	1,695	48,767	-	84,933	-	-	-	-
421.06	Interest on Delinquent Taxes	16,062	13,665	10,709	10,000	14,842	17,962	13,000	13,000	30.00%
421.11	Sewer Charge Penalties	607	2,513	2,644	3,000	1,036	3,600	3,000	3,000	0.00%
	Total Interest	\$ 46,879	419	80,235	73,000	207,030	304,562	149,602	153,285	109.98%
SERVICE REVENUES										
423.21	Property Search Requests	\$ 1,474	1,632	1,572	1,500	1,106	1,395	1,300	1,300	-13.33%
423.27	MCFLS Reciprocal - Library	67,000	67,000	67,000	67,000	-	67,000	67,000	67,000	0.00%
423.28	Library-Fines & Misc Receipts	5,211	7,069	7,399	6,625	4,634	6,625	6,575	6,575	-0.75%
423.31	Miscellaneous	527	2,322	960	600	209	248	300	300	-50.00%
423.33	FD Highway Response Fees	-	1,800	356	2,000	150	-	5,000	5,000	150.00%
423.34	Fire Inspection Fees	23,947	24,195	23,847	23,000	-	23,807	31,489	31,489	36.91%
423.35	Refuse Collection Charges	374,101	367,734	386,748	394,886	-	394,529	447,042	447,042	13.21%
423.36	Metro Sewer Charge	427,421	447,744	438,385	481,646	105,653	473,422	507,311	507,311	5.33%
423.37	Metro Connection Charge	78,350	90,863	99,719	101,768	6,158	102,818	101,812	101,812	0.04%
423.38	HC O & M Sewer Charge	181,922	192,043	205,226	209,842	40,716	213,720	227,730	227,730	8.52%
423.39	Weights/Measures (new account 2022)	2,502	2,952	-	-	-	-	-	-	-
423.40	Rec - Basketball	1,270	-	-	-	-	-	-	-	-
423.42	Rec - Teen Center	612	-	-	-	-	-	-	-	-
423.43	Summer Rec	-	53,315	73,128	74,000	88,798	88,798	88,175	88,175	19.16%
423.44	Rec - Snack Bar	-	2,246	3,228	2,000	3,046	3,354	3,000	3,000	50.00%
423.50	Library Printing Fees	1,705	2,437	2,120	1,500	1,274	1,900	2,000	2,000	33.33%
423.51	Village Hall Copy Fees	533	898	917	1,000	403	600	918	918	-8.20%
	Total Service Revenues	\$ 1,166,575	1,264,250	1,310,604	1,367,367	252,146	1,383,045	1,489,652	1,489,652	8.94%
PUBLIC SERVICE										
424.01	Board of Appeals	\$ 990	695	590	295	590	885	590	590	100.00%
424.02	Plan Commission Fees	5,325	5,465	4,200	3,000	3,350	3,700	3,000	3,000	0.00%
	Total Public Service	\$ 6,315	6,160	4,790	3,295	3,940	4,585	3,590	3,590	8.95%
TRANSFERS										
454.01	Transfer from TIF Fund	\$ 44,731	-	-	-	-	-	-	-	-
454.08	Transfer from Health Reserve	-	-	-	-	-	-	6,226	6,226	100.00%
	Total Transfers	\$ 44,731	-	-	-	-	-	6,226	6,226	100.00%
TOTAL GENERAL FUND REVENUES		8,176,238	8,643,021	8,875,540	9,075,708	6,862,799	9,465,632	9,569,220	9,572,903	5.48%

**VILLAGE OF HALES CORNERS
2024 GENERAL FUND BUDGET**

ACCOUNT	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 AMENDED ADOPTED	2023 YTD to 7/31/2023	2023 YEAR-END ESTIMATED	2024 DEPT REQUESTED	2024 ADOPTED	%> 2023/2024	
EXPENDITURES											
LEGISLATIVE											
511.	120	Temporary Salaries	\$ 24,750	27,000	26,100	27,000	15,750	27,000	27,000	0.00%	
		Total Salaries	\$ 24,750	27,000	26,100	27,000	15,750	27,000	27,000	0.00%	
511.	210	Social Security	\$ 2,041	2,041	2,152	2,226	1,299	2,226	2,226	0.00%	
		Total Benefits	\$ 2,041	2,041	2,152	2,226	1,299	2,226	2,226	0.00%	
511.	310	Office Supplies	\$ 229	42	186	120	-	156	100	-16.67%	
511.	350	Telephone	3,301	3,654	3,649	3,660	2,072	3,307	3,000	-18.03%	
511.	360	Dues & Publications	3,408	4,787	3,820	5,823	7,465	7,495	7,900	32.75%	
511.	370	Conference & Training	-	-	134	100	50	50	100	0.00%	
511.	380	Auto Allowances	1,925	2,100	2,025	2,100	1,225	2,100	2,100	0.00%	
511.	420	Contr Serv-General Counsel	21,028	20,056	11,591	15,750	5,833	15,600	16,000	1.59%	
511.	430	Contr Serv-Litigation	18,981	21,357	23,154	25,000	5,270	22,000	23,000	-8.00%	
511.	451	Contr Serv-Consulting	-	188	1,138	1,000	675	675	1,000	0.00%	
511.	560	Contr Serv-Labor Counsel	4,035	1,754	1,373	3,000	1,186	3,000	1,000	-66.67%	
511.	710	Board of Review	80	75	55	145	40	100	105	-27.59%	
511.	720	Plan Commission	330	470	380	600	147	327	500	-16.67%	
511.	730	Police & Fire Commission	331	270	207	300	237	377	300	0.00%	
511.	740	Board of Appeals	17,206	80	20	150	20	60	80	-46.67%	
511.	750	Comm Development Auth	-	-	-	1,000	-	-	1,000	2,538	153.80%
511.	765	Historic Preservation Commission	40	-	65	65	-	65	65	0.00%	
511.	591	Public Information	5,006	7,603	8,627	8,320	5,322	9,322	8,500	2.16%	
511.	990	Unclassified	1,814	7,884	1,783	1,269	94	344	470	29.24%	
		Total Operating Expense	\$ 77,713	70,319	58,208	68,402	29,635	64,978	65,220	-0.94%	
TOTAL LEGISLATIVE			\$ 104,504	99,360	86,459	97,628	46,684	94,204	94,446	-0.66%	

**VILLAGE OF HALES CORNERS
2024 GENERAL FUND BUDGET**

ACCOUNT	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 AMENDED ADOPTED	2023 YTD to 7/31/2023	2023 YEAR-END ESTIMATED	2024 DEPT REQUESTED	2024 ADOPTED	%> 2023/2024	
MUNICIPAL COURT											
512.	110	Permanent Salaries	\$ 36,743	38,915	41,169	49,277	23,836	49,277	51,073	51,073	3.64%
512.	120	Temporary Salaries	12,344	11,850	11,850	11,850	5,925	11,850	11,850	11,850	0.00%
512.	130	Overtime	-	-	160	-	-	-	-	-	-
512.	140	Holiday Pay	2,171	1,967	2,016	-	755	-	-	-	-
512.	160	Vacation Pay	4,494	4,930	4,998	-	2,785	-	-	-	-
		Total Salaries	\$ 55,752	57,662	60,193	61,127	33,301	61,127	62,923	62,923	2.94%
512.	210	Social Security	\$ 4,410	4,396	4,414	4,675	2,499	4,676	4,814	4,814	2.97%
512.	220	Wisconsin Retirement Fund	3,174	3,145	3,107	3,351	1,924	3,326	3,524	3,524	5.16%
512.	230	Life & Disability	111	158	152	165	122	152	152	152	-7.88%
512.	240	Health & Dental	1,430	1,426	7,102	18,411	10,739	16,979	19,256	19,256	4.59%
		Total Benefits	\$ 9,126	9,125	14,774	26,602	15,285	25,133	27,746	27,746	4.30%
512.	300	Postage	\$ 1,017	1,171	909	1,100	478	800	1,100	1,100	0.00%
512.	310	Office Supplies	60	497	844	1,050	377	1,047	1,050	1,050	0.00%
512.	340	New Equipment & Tools	-	-	-	-	-	1,000	2,000	2,000	-
512.	350	Telephone	318	296	290	320	168	290	300	300	-6.25%
512.	360	Dues & Publications	165	120	145	145	145	145	185	185	27.59%
512.	370	Conference & Training	959	1,006	1,082	1,680	820	1,605	1,705	1,705	1.49%
512.	380	Auto Allowances	-	-	-	-	-	-	-	-	-
512.	400	Risk Management	192	238	409	543	271	568	593	593	9.21%
512.	471	Cont Serv-Collection Agency	-	294	75	100	-	35	-	-	-
512.	572	Computers/IT	6,010	6,333	6,275	8,015	6,419	7,923	8,142	8,142	1.58%
512.	592	Witness Fees	-	-	28	-	-	-	-	-	-
512.	940	Substitute Judge	-	-	-	-	-	-	-	-	-
512.	990	Unclassified	702	-	-	50	-	50	50	50	0.00%
		Total Operating Expense	\$ 9,422	9,955	10,056	13,003	8,678	13,413	15,125	15,125	16.32%
TOTAL MUNICIPAL COURT			\$ 74,300	76,742	85,023	100,732	57,264	99,673	105,794	105,794	5.03%

**VILLAGE OF HALES CORNERS
2024 GENERAL FUND BUDGET**

ACCOUNT	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 AMENDED ADOPTED	2023 YTD to 7/31/2023	2023 YEAR-END ESTIMATED	2024 DEPT REQUESTED	2024 ADOPTED	%> 2023/2024	
ADMINISTRATION											
514.	110	Permanent Salaries	\$ 177,709	184,525	208,687	239,815	120,586	239,312	249,095	252,310	5.21%
514.	130	Overtime	439	-	-	-	-	-	-	-	-
514.	140	Holiday Pay	7,767	7,967	8,799	-	3,919	-	-	-	-
514.	150	Payment in Lieu	10,559	-	-	-	-	-	-	-	-
514.	160	Vacation Pay	2,799	19,246	11,164	-	8,291	-	-	-	-
514.	181	Election Wages	4,433	1,482	5,275	2,620	2,475	9,020	12,020	12,020	358.78%
514.	195	SWU Adjust	(12,522)	(11,094)	(20,123)	(19,955)	-	(19,765)	(20,797)	(20,797)	4.22%
		Total Salaries	\$ 191,185	202,126	213,802	135,271	222,022	237,318	243,533	243,533	9.46%
514.	210	Social Security	\$ 15,956	14,967	16,724	18,346	10,309	18,307	19,057	19,303	5.22%
514.	220	Wisconsin Retirement Fund	14,297	13,595	14,478	16,317	9,322	16,154	17,188	17,410	6.70%
514.	230	Life & Disability	659	664	706	689	519	839	960	960	39.33%
514.	240	Health & Dental	16,539	15,776	17,430	17,240	9,221	19,375	18,129	18,129	5.16%
514.	250	Uniform	135	167	-	-	-	200	200	200	100.00%
		Total Benefits	\$ 47,586	45,170	49,337	52,592	29,371	54,675	55,534	56,002	6.48%
514.	300	Postage	\$ 14,466	10,820	12,467	9,242	7,586	9,471	12,770	12,770	38.17%
514.	310	Office Supplies	3,785	3,563	3,079	3,000	2,566	2,759	3,390	3,390	13.00%
514.	350	Telephone	2,228	2,539	2,097	2,580	1,723	3,284	3,210	3,210	24.42%
514.	360	Dues & Publications	510	389	1,189	865	250	365	390	390	-54.91%
514.	370	Conference & Training	669	1,952	823	875	205	630	1,075	1,075	22.86%
514.	380	Auto Allowances	341	353	298	30	-	6	30	30	0.00%
514.	400	Risk Management	430	882	878	790	395	801	810	810	2.53%
514.	412	Bank Fees	5,451	6,154	6,035	4,000	2,444	3,325	2,400	2,400	-40.00%
514.	422	Contr Serv-Assessor Fees	11,291	11,346	11,886	11,982	7,016	12,077	12,190	12,190	1.74%
514.	432	Contr Serv-Actg & Auditing	28,106	26,200	27,099	29,000	21,899	25,789	29,950	29,950	3.28%
514.	442	Contr Serv-Data Processing	13,336	14,071	13,311	13,190	8,442	14,590	15,680	15,680	18.88%
514.	471	Contr Serv-Collection Agency	858	351	2,975	2,500	150	500	500	500	-80.00%
514.	490	Contr Serv-Election Equip Support	1,012	3,540	2,407	1,400	2,706	1,751	2,725	2,725	94.64%
514.	560	Photocopier Maint & Supplies	4,404	2,651	2,605	3,000	962	2,050	2,800	2,800	-6.67%
514.	570	Computer Maint & Supplies	7,504	7,847	11,790	31,734	5,392	22,446	15,844	15,844	-50.07%
514.	590	Election Materials/Supplies	2,178	1,538	2,901	1,175	423	1,223	2,380	5,380	357.87%
514.	911	Official Advertising	3,262	1,678	2,717	1,800	1,558	1,685	2,750	2,750	52.78%
514.	980	Bad Debt Expense	78	129	264	500	1,790	7,451	500	500	0.00%
514.	990	Unclassified	7,051	440	158	-	263	263	-	-	-
		Total Operating Expense	\$ 106,961	96,441	104,979	117,663	65,772	110,466	109,394	112,394	-4.48%
TOTAL ADMINISTRATION			\$ 345,732	343,736	368,118	392,735	230,414	387,163	402,245	411,929	4.89%
MAINTENANCE & SUNDRY											
517.	390	Utilities	\$ 35,144	42,210	43,360	43,157	26,016	46,403	50,070	50,070	16.02%
517.	410	Building Maintenance	42,450	61,016	38,980	31,848	25,634	70,377	31,062	31,062	-2.47%
517.	423	Contr Serv-Insurance	391	14,159	6,484	7,001	18,500	11,166	7,296	7,296	4.21%
517.	461	Contr Serv-MADACC	8,384	8,787	8,313	9,599	6,033	9,601	9,756	9,291	-3.21%
517.	500	Contr Serv-Custodial	17,567	14,890	18,016	23,890	13,300	23,890	35,527	35,527	48.71%
517.	810	Building Maint-Projects	8,105	-	2,900	-	-	-	4,500	4,500	100.00%
517.	990	Unclassified	171	995	-	-	-	-	-	-	-
517.	039	Transfer to Capital Projects Fund	320	-	-	-	-	-	-	-	-
		Total Operating Expense	\$ 112,531	142,056	118,053	115,495	89,483	161,437	138,211	137,746	19.27%
TOTAL MAINTENANCE & SUNDRY			\$ 112,531	142,056	118,053	115,495	89,483	161,437	138,211	137,746	19.27%
TOTAL GENERAL GOVERNMENT			\$ 637,067	661,894	657,654	706,590	423,844	742,477	740,696	752,453	6.49%

**VILLAGE OF HALES CORNERS
2024 GENERAL FUND BUDGET**

ACCOUNT	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 AMENDED ADOPTED	2023 YTD to 7/31/2023	2023 YEAR-END ESTIMATED	2024 DEPT REQUESTED	2024 ADOPTED	%> 2023/2024	
POLICE											
521.	110	Permanent Salaries	\$ 1,195,610	1,270,219	1,232,628	1,493,866	707,462	1,420,521	1,597,914	1,597,914	6.97%
521.	120	Temporary Salaries	4,808	4,792	8,239	8,400	6,209	8,182	4,259	4,259	-49.29%
521.	130	Overtime	101,645	108,827	169,499	117,204	95,692	151,908	130,673	130,673	11.49%
521.	140	Holiday Pay	62,100	59,069	59,155	-	27,955	-	-	-	-
521.	150	Payment in Lieu	23,759	25,813	55,354	66,209	37,132	66,209	62,915	62,915	-4.98%
521.	160	Vacation Pay	98,793	96,218	95,427	-	45,879	-	-	-	-
521.	170	Longevity	960	1,080	730	995	-	1,140	1,470	-	-100.00%
521.	175	Field Officer Training (FTO)	-	839	986	790	720	1,172	790	790	0.00%
521.	180	Shift Premium	2,956	3,045	4,222	4,860	1,816	3,008	4,860	4,860	0.00%
521.	185	Education Incentive	-	-	-	2,400	-	2,400	2,700	2,700	12.50%
521.	190	Command Pay	1,012	1,645	159	1,312	69	69	1,312	1,312	0.00%
		Total Salaries	\$ 1,491,644	1,571,549	1,626,399	1,696,036	922,933	1,654,609	1,806,894	1,805,424	6.45%
521.	210	Social Security	\$ 113,980	112,586	118,220	122,974	69,678	121,490	132,023	132,023	7.36%
521.	220	Wisconsin Retirement Fund	181,841	175,076	180,389	204,432	117,906	201,115	240,397	240,397	17.59%
521.	230	Life & Disability	1,657	1,794	1,577	1,572	1,061	1,527	1,637	1,637	4.13%
521.	240	Health & Dental	231,058	220,505	232,058	255,677	146,634	211,684	306,145	306,145	19.74%
521.	250	Uniform	11,539	8,966	14,709	10,850	5,194	12,745	12,000	12,000	10.60%
521.	260	Tuition Reimbursement	1,920	3,840	-	3,636	-	-	-	-	-100.00%
		Total Benefits	\$ 541,996	522,767	546,953	599,141	340,474	548,560	692,202	692,202	15.53%
521.	300	Postage	\$ 456	502	515	525	200	497	525	525	0.00%
521.	310	Office Supplies	1,271	2,176	1,771	2,500	667	2,000	2,300	2,300	-8.00%
521.	320	Fuel & Lubricants	23,000	42,198	51,283	50,700	26,523	53,165	50,396	50,396	-0.60%
521.	330	Equipment Repairs	13,469	13,912	14,963	12,975	6,734	13,220	13,000	13,000	0.19%
521.	340	Ballistic Protection Equipment	-	228	-	4,336	2,516	5,581	4,200	4,200	100.00%
521.	350	Telephone	6,738	6,801	5,772	7,450	3,497	6,370	8,730	8,730	17.18%
521.	360	Dues & Publications	675	495	555	560	285	345	555	555	-0.89%
521.	370	Conference & Training	5,079	12,481	10,124	10,500	5,816	7,476	13,000	13,000	23.81%
521.	380	Auto Allowances	-	13	41	100	-	25	100	100	0.00%
521.	400	Risk Management	62,601	67,057	65,509	68,664	34,606	69,603	68,664	68,664	0.00%
521.	410	Building Maintenance	328	106	518	-	294	414	500	500	100.00%
521.	433	Contr Serv-Radio Communication	7,985	8,685	8,722	9,600	-	8,565	9,437	9,437	0.00%
521.	438	Contr Serv-Dispatch Services	224,088	227,909	231,806	241,750	185,328	235,780	255,251	255,251	5.58%
521.	443	Contr Serv-Teletype	19,424	23,153	20,850	21,984	14,746	22,584	20,535	20,535	-6.59%
521.	448	Contr Serv - Records	14,271	17,840	20,460	21,179	21,269	21,269	36,094	36,094	70.42%
521.	520	Medical Supplies	1,378	1,204	11	1,270	1,284	1,619	1,270	1,270	0.00%
521.	530	Special Supplies	188	-	-	-	-	-	-	-	-
521.	540	Evidence Supplies & Process	1,371	3,376	3,396	2,675	4,058	5,773	1,700	1,700	-36.45%
521.	560	Photocopier Maint & Supplies	1,283	1,461	1,579	1,590	1,056	1,877	1,970	1,970	23.90%
521.	570	Computer Maint & Supplies	11,287	7,675	13,848	24,191	3,586	22,232	22,247	22,247	-8.04%
521.	900	P & F Comm - Recruitment	2,038	200	964	750	213	2,315	975	975	30.00%
521.	960	Transfer to Equip Replacement Fund	61,200	68,000	68,000	68,000	68,000	68,000	73,000	73,000	7.35%
521.	990	Unclassified	8,676	-	-	-	-	-	-	-	-
521.	999	Outlay	2,904	-	-	3,854	2,064	3,431	5,339	5,339	100.00%
		Total Operating Expense	\$ 469,712	505,473	520,689	555,153	382,743	552,141	589,788	589,788	6.24%
TOTAL POLICE DEPT			2,503,351	2,599,788	2,694,041	2,850,330	1,646,150	2,755,310	3,088,884	3,087,414	8.32%

**VILLAGE OF HALES CORNERS
2024 GENERAL FUND BUDGET**

ACCOUNT	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 AMENDED ADOPTED	2023 YTD to 7/31/2023	2023 YEAR-END ESTIMATED	2024 DEPT REQUESTED	2024 ADOPTED	%> 2023/2024	
FIRE SERVICES-GENERAL											
523.	110	Permanent Salaries	\$ 299,716	374,903	349,839	394,281	218,078	387,932	460,316	442,201	12.15%
523.	120	Temporary Salaries	395,039	348,102	360,707	351,350	184,043	324,252	360,836	360,836	2.70%
523.	130	Overtime	11,203	27,307	17,341	19,000	5,430	17,000	21,000	20,900	10.00%
523.	140	Holiday Pay	8,670	11,572	10,626	-	5,168	-	-	-	-
523.	150	Payment in Lieu	-	-	-	-	-	-	6,226	6,226	100.00%
523.	160	Vacation Pay	12,473	14,892	15,613	-	7,139	-	-	-	-
523.	176	Fire Training Pay	-	10,491	11,250	21,000	1,325	40,000	18,000	30,000	42.86%
523.	177	New Hire Orientation	-	6,862	14,373	6,000	6,929	13,000	12,000	12,000	100.00%
		Total Salaries	\$ 727,102	794,128	779,750	791,631	428,111	782,184	878,378	872,163	10.17%
523.	210	Social Security	\$ 57,831	58,666	58,941	58,112	33,646	59,837	62,017	62,468	7.50%
523.	220	Wisconsin Retirement Fund	49,644	66,208	65,603	76,767	40,634	70,429	88,639	86,330	12.46%
523.	230	Life & Disability	341	691	1,007	1,562	691	1,022	1,390	1,390	-11.01%
523.	240	Health & Dental	38,428	35,489	25,727	40,868	24,306	36,448	29,241	29,241	-28.45%
523.	250	Uniform	2,912	3,072	2,468	4,250	1,515	3,200	4,250	4,250	0.00%
523.	270	Employee Recognition	63	-	-	-	-	-	-	-	-
		Total Benefits	\$ 149,220	164,125	153,746	181,559	100,792	170,936	185,538	183,680	1.17%
523.	300	Postage	\$ 73	28	37	150	180	250	200	200	33.33%
523.	310	Office Supplies	1,588	976	1,116	1,250	1,160	1,400	1,500	1,500	20.00%
523.	320	Fuel & Lubricants	8,389	12,553	18,177	18,750	8,282	14,189	14,000	14,000	-25.33%
523.	330	Equipment Repairs	17,041	19,387	16,331	21,000	17,571	23,000	25,000	25,000	19.05%
523.	340	New Equipment & Tools	359	1,349	346	200	156	156	2,600	2,600	1200.00%
523.	350	Telephone	5,395	5,469	4,898	6,000	3,083	5,775	6,720	6,720	12.00%
523.	360	Dues & Publications	2,071	1,365	1,228	1,380	1,020	1,530	1,570	1,570	13.77%
523.	370	Conference & Training	13,267	6,843	1,325	7,290	5,625	6,952	9,880	9,880	35.53%
523.	390	Utilities	19,792	21,927	20,948	29,775	13,986	24,048	25,400	25,400	-14.69%
523.	400	Risk Management	73,575	77,098	72,975	71,467	35,734	64,492	67,516	67,516	-5.53%
523.	410	Building Maintenance	12,822	21,428	9,350	9,885	11,259	13,537	11,935	11,935	20.74%
523.	444	Radio Comm-Repair & Maint	6,774	6,057	6,018	6,000	610	6,000	8,375	8,375	39.58%
523.	453	Contr Serv-Ladder Truck	13,715	13,989	-	-	-	-	-	-	-
523.	463	Contr Serv-Programming	105	-	-	400	-	-	-	-	-100.00%
523.	472	Contr Serv-Medical	9,567	6,045	6,390	6,000	4,059	7,533	7,500	7,500	25.00%
523.	480	Contr Serv-Amulance Billing	17,603	18,181	17,655	16,750	8,653	18,300	18,300	18,300	9.25%
523.	520	Medical Supplies	10,210	15,002	11,781	15,000	7,063	14,000	16,000	16,000	6.67%
523.	550	Fire Equipment & Supplies	9,985	4,361	2,706	8,350	5,878	6,821	4,450	4,450	-46.71%
523.	560	Photocopier Maint & Supplies	492	979	553	500	203	450	500	500	0.00%
523.	570	Computer Maint & Supplies	6,884	8,338	11,225	22,540	15,179	19,076	27,524	27,524	22.11%
523.	810	Building Maint-Projects	75	-	4,950	-	-	-	-	-	-
523.	900	P & F Comm - Recruitment	1,692	1,601	1,577	500	330	500	500	500	0.00%
523.	960	Transfer to Equip Replacement	-	-	-	-	-	10,000	9,750	9,750	100.00%
523.	039	Transfer to Capitol Projects Fund	-	-	-	-	-	-	35,000	35,000	-
523.	990	Unclassified	667	31	(324)	-	-	-	-	-	-
		Total Operating Expense	\$ 232,141	243,006	209,262	243,187	140,031	238,009	294,220	294,220	20.99%
TOTAL FIRE SERVICES-GENERAL			\$ 1,108,463	1,201,260	1,142,758	1,216,377	668,934	1,191,129	1,358,136	1,350,063	10.99%

**VILLAGE OF HALES CORNERS
2024 GENERAL FUND BUDGET**

ACCOUNT	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 AMENDED ADOPTED	2023 YTD to 7/31/2023	2023 YEAR-END ESTIMATED	2024 DEPT REQUESTED	2024 ADOPTED	%> 2023/2024
INSPECTION-GENERAL										
524.	110	Permanent Salaries	\$ -	35,695	36,271	42,957	8,713	24,199	39,139	-8.89%
524.	120	Temporary Salaries	9,355	-	-	-	-	-	-	-
524.	130	Overtime	-	16	-	-	-	-	-	-
524.	140	Holiday Pay	295	827	1,452	-	306	-	-	-
524.	150	Payment in Lieu	482	-	-	-	-	-	-	-
524.	160	Vacation Pay	-	2,620	1,090	-	121	-	-	-
		Total Salaries	\$ 10,132	39,156	38,813	42,957	9,140	24,199	39,139	-8.89%
524.	210	Social Security	\$ 870	2,920	2,774	3,287	732	1,884	2,994	-8.91%
524.	220	Wisconsin Retirement Fund	-	2,568	2,412	2,921	668	1,692	2,701	-7.55%
524.	230	Life & Disability	-	30	19	36	29	47	50	38.89%
524.	240	Health & Dental	-	8,839	6,075	9,307	5,995	8,415	14,961	60.75%
		Total Benefits	\$ 870	14,358	11,281	15,551	7,423	12,038	20,705	33.14%
524.	310	Office Supplies	\$ 18	44	776	800	-	-	100	-87.50%
524.	350	Telephone	72	72	72	72	42	72	-	-100.00%
524.	360	Dues & Publications	-	-	-	40	40	-	40	100.00%
524.	370	Conference & Training	-	-	40	100	-	70	100	0.00%
524.	380	Auto Allowances	-	-	-	-	-	-	-	-
524.	400	Risk Management	409	122	138	140	70	141	140	0.00%
524.	426	Contr Serv-Weights & Measures	4,000	4,000	4,000	2,000	2,000	3,750	3,750	87.50%
524.	427	Contr Serv-Inspections	53,310	106,385	104,703	46,500	30,820	57,000	53,250	14.52%
524.	570	Computer Maint & Supplies	-	-	216	3,000	3,000	3,000	3,000	100.00%
524.	751	Building Board	545	450	70	-	-	-	-	-
524.	990	Unclassified	1,431	100	100	-	27	127	-	-
		Total Operating Expense	\$ 59,784	111,172	110,114	52,652	35,999	62,410	60,380	14.68%
TOTAL INSPECTION-GENERAL			\$ 70,786	164,686	160,208	111,160	52,562	98,647	120,224	8.15%
TOTAL PUBLIC SAFETY			\$ 3,682,600	3,965,735	3,997,007	4,177,867	2,367,646	4,045,086	4,567,244	9.09%

**VILLAGE OF HALES CORNERS
2024 GENERAL FUND BUDGET**

ACCOUNT	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 AMENDED ADOPTED	2023 YTD to 7/31/2023	2023 YEAR-END ESTIMATED	2024 DEPT REQUESTED	2024 ADOPTED	%> 2023/2024	
HEALTH											
530.	110	Permanent Salaries	\$ (173)	38,635	101,045	189,795	97,393	186,166	192,171	192,171	1.25%
530.	120	Temporary Salaries	20,557	60,547	71,559	13,034	7,934	12,971	13,444	13,444	3.14%
530.	140	Holiday Pay	3,177	4,723	5,638	-	2,843	-	-	-	-
530.	150	Payment in Lieu	4,327	-	-	-	-	-	-	-	-
530.	160	Vacation Pay	6,447	5,906	6,676	-	2,794	-	-	-	-
530.	196	Transfer to Grant Programs	-	-	(137,512)	(166,860)	(110,733)	(146,747)	(147,888)	(147,888)	-11.37%
		Total Salaries	\$ 34,334	109,812	47,406	35,969	231	52,390	57,726	57,726	60.49%
530.	210	Social Security	\$ 10,175	8,749	14,115	15,517	8,423	15,234	15,730	15,730	1.37%
530.	220	Wisconsin Retirement Fund	7,637	5,388	9,512	12,906	7,212	12,659	13,260	13,260	2.74%
530.	230	Life & Disability	483	286	289	347	272	323	327	327	-5.76%
530.	240	Health & Dental	21,499	8,637	31,204	65,052	27,660	46,191	47,290	47,290	-27.30%
		Total Benefits	\$ 39,795	23,060	55,120	93,822	43,568	74,408	76,607	76,607	-18.35%
530.	300	Postage	\$ 295	298	297	450	189	220	130	130	-71.11%
530.	310	Office Supplies	1,432	1,271	118	1,000	-	300	300	300	-70.00%
530.	340	New Equipment & Tools	721	-	-	525	-	-	-	-	-100.00%
530.	350	Telephone	4,085	4,033	3,465	4,075	1,689	3,079	3,506	3,506	-13.96%
530.	360	Dues & Publications	1,375	610	-	100	-	1,085	-	-	-100.00%
530.	370	Conference & Training	-	194	-	750	-	1,000	-	-	-100.00%
530.	380	Auto Allowances	348	360	353	500	192	230	750	750	50.00%
530.	390	Utilities	-	-	-	-	(41)	1,853	3,300	3,300	100.00%
530.	400	Risk Management	5,064	5,931	6,550	6,614	3,393	6,670	6,163	6,163	-6.82%
530.	410	Building Maintenance	-	-	-	-	-	-	1,470	1,470	100.00%
530.	432	Contr Serv-Accounting	-	-	4,500	4,500	6,000	6,000	6,000	6,000	100.00%
530.	448	Contr Serv-Cleaning	1,320	1,341	1,411	1,476	861	1,476	1,200	1,200	-18.70%
530.	451	Contr Serv-Consulting	-	1,945	-	-	-	-	-	-	-
530.	520	Medical Supplies	1,037	1,114	(189)	1,195	105	1,312	400	400	-66.53%
530.	570	Computer Maint & Supplies	1,962	481	(107)	7,675	-	-	3,568	3,568	-53.51%
530.	990	Unclassified	252	5,326	-	-	225	320	-	-	-
		Total Operating Expense	\$ 17,892	22,902	16,399	28,860	12,613	23,245	25,317	26,787	-7.18%
TOTAL HEALTH			\$ 92,021	155,775	118,925	158,651	56,412	150,043	159,650	161,120	1.56%
TOTAL HEALTH			\$ 92,021	155,775	118,925	158,651	56,412	150,043	159,650	161,120	1.56%

**VILLAGE OF HALES CORNERS
2024 GENERAL FUND BUDGET**

ACCOUNT	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 AMENDED ADOPTED	2023 YTD to 7/31/2023	2023 YEAR-END ESTIMATED	2024 DEPT REQUESTED	2024 ADOPTED	%> 2023/2024	
ENGINEERING, SANITATION & ADMINISTRATION											
542.	110	Permanent Salaries	\$ 75,323	77,665	115,993	94,201	49,094	90,435	95,124	95,124	0.98%
542.	140	Holiday Pay	3,416	3,467	4,183	-	1,393	-	-	-	-
542.	150	Payment in Lieu	-	-	824	-	(824)	-	-	-	-
542.	160	Vacation Pay	9,378	9,512	10,360	-	-	-	-	-	-
542.	192	SWU Adjust	(14,987)	(14,856)	(22,495)	(16,590)	-	(16,131)	(16,880)	(16,880)	1.75%
		Total Salaries	\$ 73,130	75,789	108,864	77,611	49,663	74,304	78,244	78,244	0.82%
542.	210	Social Security	\$ 6,746	6,603	10,418	7,206	3,761	6,918	7,277	7,277	0.99%
542.	220	Wisconsin Retirement Fund	6,140	6,083	7,904	6,406	3,551	6,150	6,564	6,564	2.47%
542.	230	Life & Disability	1,151	1,177	1,187	500	190	285	285	285	-43.00%
542.	240	Health & Dental	18,588	19,290	29,021	29,974	17,281	30,638	31,398	31,398	4.75%
542.	250	Uniform	150	150	161	150	-	100	100	100	-33.33%
		Total Benefits	\$ 32,776	33,303	48,692	44,236	24,783	43,991	45,624	45,624	3.14%
542.	300	Postage	-	-	-	-	-	-	-	-	-
542.	310	Office Supplies	\$ 307	466	628	250	63	75	150	150	-40.00%
542.	330	Equipment Repairs	31	-	24	-	-	-	-	-	-
542.	340	New Equipment & Tools	340	-	50	150	85	85	250	250	66.67%
542.	350	Telephone	4,403	4,207	4,832	4,200	3,479	5,178	5,500	5,500	30.95%
542.	360	Dues & Publications	3,828	4,290	3,492	3,835	1,836	2,605	3,935	3,935	2.61%
542.	370	Conference & Training	666	375	195	-	-	250	250	250	100.00%
542.	380	Auto Allowances	-	-	-	-	-	-	-	-	-
542.	390	Utilities	3,619	2,167	2,908	3,599	2,319	3,768	4,550	4,550	26.42%
542.	400	Risk Management	3,988	4,534	4,638	4,693	2,346	4,540	4,387	4,387	-6.52%
542.	428	Contr Serv-Sewer Cleaning	27,318	44,198	43,219	40,000	43,363	47,065	47,500	47,500	18.75%
542.	435	Contr Serv-Engineering	3,225	7,268	4,708	7,300	1,986	4,000	5,000	5,000	-31.51%
542.	446	Contr Serv-MMMSD	517,227	539,768	539,998	567,909	289,199	585,725	609,123	609,123	7.26%
542.	452	Contr Serv-HH Haz Waste	10,828	9,960	11,657	12,000	10,942	10,942	11,000	11,000	-8.33%
542.	455	Contr Serv-Garbage Service	205,799	208,617	208,617	212,982	124,127	212,982	232,953	232,953	9.38%
542.	473	Contr Serv-Recycling	165,794	168,416	167,971	171,638	98,435	171,338	203,911	203,911	18.80%
542.	760	Public Works Commission	1,435	1,500	1,425	1,500	675	1,425	1,500	1,500	0.00%
542.	770	Environmental Committee	265	-	567	40	-	40	40	40	0.00%
542.	950	Transfer to Sewer Fund-Capital	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	0.00%
542.	951	Transfer to Sewer Fund-CMOM	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	0.00%
542.	990	Unclassified	3,206	-	1,015	-	-	-	-	-	100.00%
		Total Operating Expense	\$ 1,037,278	1,080,767	1,080,944	1,115,096	663,856	1,134,728	1,215,049	1,215,049	8.96%
TOTAL ENGINEERING, SANITATION & ADMIN			\$ 1,143,184	1,189,859	1,238,500	1,236,943	738,302	1,253,023	1,338,917	1,338,917	8.24%

**VILLAGE OF HALES CORNERS
2024 GENERAL FUND BUDGET**

ACCOUNT	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 AMENDED ADOPTED	2023 YTD to 7/31/2023	2023 YEAR-END ESTIMATED	2024 DEPT REQUESTED	2024 ADOPTED	%> 2023/2024	
MAINTENANCE											
543	110	Permanent Salaries	\$ 207,562	211,316	220,222	250,223	130,098	247,313	259,376	259,376	3.66%
543	120	Temporary Salaries	25,944	25,162	20,443	26,585	10,392	15,802	27,038	27,038	1.70%
543	130	Overtime	17,324	29,325	21,541	23,000	22,627	36,992	23,000	23,000	0.00%
543	140	Holiday Pay	10,989	10,508	10,867	-	4,253	-	-	-	-
543	150	Payment in Lieu	8,974	11,603	9,673	9,883	5,674	10,238	10,192	10,192	3.13%
543	160	Vacation Pay	19,254	14,074	16,556	-	6,318	-	-	-	-
543	195	Transfer to SWU	-	-	-	(11,035)	-	(17,450)	(17,685)	(17,685)	100.00%
		Total Salaries	\$ 290,047	301,988	299,302	298,656	179,360	292,895	301,921	301,921	1.09%
543	210	Social Security	\$ 21,560	21,130	20,860	22,935	13,467	21,623	23,670	23,670	3.21%
543	220	Wisconsin Retirement Fund	19,242	17,623	17,707	18,579	12,017	20,962	19,484	19,484	4.87%
543	230	Life & Disability	663	290	360	487	270	367	487	487	0.00%
543	240	Health & Dental	71,231	79,348	96,776	85,215	57,243	101,428	104,917	104,917	23.12%
543	250	Uniform	1,607	1,976	1,844	2,215	276	1,922	2,375	2,375	7.22%
		Total Benefits	\$ 114,304	120,368	137,546	129,431	83,274	146,302	150,934	150,934	16.61%
543	310	Office Supplies	\$ -	19	-	-	-	-	-	-	-
543	320	Fuel & Lubricants	10,588	13,097	17,427	18,750	10,686	15,340	15,125	15,125	-19.33%
543	330	Equipment Repairs	29,715	32,914	23,734	28,000	13,477	24,000	28,000	28,000	0.00%
543	340	New Equipment & Tools	3,402	3,976	4,921	4,000	1,048	2,800	4,000	4,000	0.00%
543	350	Telephone	637	590	580	600	335	950	1,000	1,000	66.67%
543	360	Dues & Publications	410	2,085	516	820	688	-	940	940	14.63%
543	370	Conference & Training	150	635	10	1,410	130	130	500	500	-64.54%
543	390	Utilities	63,863	74,535	73,327	82,720	51,018	83,637	93,421	93,421	12.94%
543	400	Risk Management	40,621	43,699	45,915	48,782	24,391	51,913	50,043	50,043	2.58%
543	410	Building Maintenance	7,358	12,224	12,537	12,500	9,173	13,447	13,656	13,656	9.25%
543	429	Contr Serv-Private Equip Hire	1,725	2,012	2,414	4,000	438	1,060	4,000	4,000	0.00%
543	433	Contr Serv-Radio Communication	1,974	2,096	1,973	2,172	-	2,172	2,250	2,250	3.59%
543	436	Contr Serv-Road Shoulder	1,435	2,954	597	1,500	119	1,200	1,500	1,500	0.00%
543	447	Contr Serv-Road Patch	17,223	3,895	7,199	20,000	6,913	12,000	17,000	17,000	-15.00%
543	456	Contr Serv-Landscaping	2,482	5,025	5,098	4,850	1,817	5,000	5,000	5,000	3.09%
543	458	Contr Serv-Median Landscaping	21,885	18,883	16,946	16,946	8,473	16,946	16,946	16,946	0.00%
543	465	Contr Serv-Salt & Sand	42,052	47,706	31,759	60,800	43,733	31,759	59,575	59,575	-2.01%
543	474	Contr Serv-Street Light Repair	27,879	11,115	17,663	24,840	9,320	16,140	20,500	20,500	-17.47%
543	481	Contr Serv-Culvert Pipe	6,245	5,267	1,806	6,000	8,289	3,500	5,500	5,500	-8.33%
543	491	Contr Serv-St Signs & Markings	3,466	1,101	7,212	8,600	3,571	5,300	7,700	7,700	-10.47%
543	495	Contr Serv-Forestry	15,320	15,600	10,611	20,000	677	6,000	15,000	15,000	-25.00%
543	570	Computers Maint. & Equipment	-	-	-	-	-	740	1,500	1,500	100.00%
543	010	Transfer to Capital-Road Resurfacing	-	-	-	-	-	-	-	-	-
543	810	Building Maint-Projects	3,580	3,261	3,496	4,000	637	2,500	4,000	4,000	0.00%
543	830	Park Operations	109	81	643	400	2,027	2,027	650	650	62.50%
543	960	Transfer to Equip Replacement Fund	43,000	-	13,000	-	-	22,000	18,000	18,000	100.00%
543	039	Transfer to Capital Projects Fund	-	-	22,000	-	-	-	-	-	0.00%
543	990	Unclassified	8,282	-	-	-	-	-	-	-	0.00%
		Total Operating Expense	\$ 353,399	302,770	321,383	371,690	196,960	320,561	385,806	385,806	3.80%
TOTAL MAINTENANCE			\$ 757,750	725,126	758,230	799,777	459,595	759,758	838,661	838,661	4.86%
TOTAL PUBLIC WORKS			\$ 1,900,934	1,914,985	1,996,730	2,036,720	1,197,897	2,012,781	2,177,578	2,177,578	6.92%

**VILLAGE OF HALES CORNERS
2024 GENERAL FUND BUDGET**

ACCOUNT	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 AMENDED ADOPTED	2023 YTD to 7/31/2023	2023 YEAR-END ESTIMATED	2024 DEPT REQUESTED	2024 ADOPTED	%> 2023/2024	
LIBRARY											
551	110	Permanent Salaries	\$ 204,488	164,507	196,987	239,765	126,186	235,493	246,096	246,096	2.64%
551	120	Temporary Salaries	106,804	122,460	97,826	90,571	48,189	89,172	103,649	103,649	14.44%
551	130	Overtime	1,358	1,192	948	-	-	-	-	-	-
551	140	Holiday Pay	10,860	7,964	9,707	-	4,428	-	-	-	-
551	150	Payment in Lieu	-	-	-	-	-	-	-	-	-
551	160	Vacation Pay	-	-	-	-	-	-	-	-	-
		Total Salaries	\$ 341,480	308,615	319,818	330,336	183,110	324,665	349,745	349,745	5.88%
551	210	Social Security	\$ 25,707	24,037	23,643	26,999	13,937	24,296	26,755	26,755	-0.90%
551	220	Wisconsin Retirement Fund	19,235	14,553	17,169	20,175	11,265	19,632	20,498	20,498	1.60%
551	230	Life & Disability	1,424	236	438	537	400	519	519	519	-3.35%
551	240	Health & Dental	44,109	35,680	80,561	100,753	58,298	102,354	114,793	114,793	13.94%
551	245	General Adjustment	-	-	-	-	-	-	-	-	-
		Total Benefits	\$ 90,475	74,506	121,811	148,464	83,900	146,801	162,565	162,565	9.50%
551	300	Postage	\$ 201	173	141	275	27	100	125	125	-54.55%
551	310	Office Supplies & Processing Supplies	2,020	2,040	1,348	4,100	2,062	3,312	4,000	4,000	-2.44%
551	315	Technical Services Supplies	4,906	5,159	2,577	-	-	-	-	-	-
551	330	Equipment Repairs	19	-	-	-	210	7,052	-	-	-
551	340	New Equipment & Tools	21	-	-	-	-	-	-	-	-
551	350	Telephone	5,347	5,134	3,912	5,136	2,393	4,073	5,287	5,287	2.94%
551	360	Professional Development	346	203	40	800	397	612	700	700	-12.50%
551	370	Conference & Training	-	358	2,223	-	-	-	-	-	-
551	380	Auto Allowances	382	446	836	450	414	674	650	650	44.44%
551	390	Utilities	20,639	23,584	23,376	26,517	13,866	24,282	25,360	25,360	-4.36%
551	400	Risk Management	4,995	5,330	5,480	5,574	2,787	5,775	5,977	5,977	7.23%
551	410	Building Maintenance	7,555	8,698	16,672	12,695	6,357	7,741	9,000	9,000	-29.11%
551	456	Contr Serv-Landscape Maintenance	9,825	12,376	8,390	1,600	271	821	1,000	1,000	-37.50%
551	457	Contr Serv-HVAC Maintenance	9,908	13,642	7,896	8,000	4,332	6,952	5,500	5,500	-31.25%
551	460	Contr Serv-Labor Counsel	715	112	-	-	-	-	-	-	-
551	492	Contr Serv-MCFLS	16,699	17,358	17,921	21,774	21,351	21,376	19,251	19,251	-11.59%
551	500	Contr Serv-Custodial	24,240	24,276	23,203	24,720	15,036	25,776	2,000	2,000	-91.91%
551	530	Programming Supplies	423	439	(1,436)	2,000	1,235	1,995	2,000	2,000	0.00%
551	560	Photocopier Maint & Supplies	1,627	1,505	1,799	2,060	979	1,956	2,000	2,000	-2.91%
551	570	Technology Maint. & Supplies	7,399	3,971	5,204	5,600	3,137	5,441	5,000	5,000	-10.71%
551	650	Periodicals	7,379	7,608	7,485	6,000	6,788	7,103	5,390	5,390	-10.17%
551	660	Audio Visual Materials	12,646	11,808	7,701	-	-	-	-	-	-
551	670	Physical Collection	37,651	37,193	22,507	34,000	18,647	33,996	34,000	34,000	0.00%
551	671	Digital Collection	2,194	1,219	1,047	500	-	-	-	-	-100.00%
551	691	Public Photocopier	355	583	507	500	271	534	550	550	10.00%
551	810	Building Maint-Projects	6,450	-	-	-	-	-	-	-	-
551	960	Transfer to Equip Replacement Fund	9,000	9,000	-	-	4,000	-	-	-	-
551	961	Transfer to Collection Replacement Fund	1,000	1,000	-	-	2,000	-	-	-	-
551	990	Unclassified	181	268	141	117	10	-	-	-	-100.00%
551	991	Credit Card Fees	48	425	86	425	66	100	100	100	-76.47%
		Total Operating Expense	\$ 194,169	193,909	159,054	162,843	100,634	165,681	127,890	127,890	-21.46%
TOTAL LIBRARY			\$ 626,124	577,030	600,684	641,643	367,643	637,148	640,200	640,200	-0.22%

**VILLAGE OF HALES CORNERS
2024 GENERAL FUND BUDGET**

ACCOUNT	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 AMENDED ADOPTED	2023 YTD to 7/31/2023	2023 YEAR-END ESTIMATED	2024 DEPT REQUESTED	2024 ADOPTED	%> 2023/2024
RECREATION										
552.	110									
552.	120									
552.	130									
		\$	4,072	35,347	40,419	41,338	37,661	43,744	45,075	9.04%
				180						
	Total Salaries	\$	4,072	35,347	40,599	41,338	37,661	43,744	45,075	9.04%
552.	210	\$	407	2,704	3,106	3,162	2,881	3,346	3,448	9.04%
552.	220		52							
	Total Benefits	\$	459	2,704	3,106	3,162	2,881	3,346	3,448	9.04%
552.	310	\$		78						
552.	350		1,005	986	574	540	287	492	500	-7.41%
552.	360			95						
552.	400		3,680	4,083	3,731	3,450	1,725	3,852	3,349	-2.93%
552.	600									
552.	610		(65)							
552.	620			2,182	11,083	11,385	14,774	14,774	15,675	37.68%
552.	630		460							
552.	640		171	1,758	2,748	2,825	2,758	2,800	2,800	-0.88%
552.	761		3,702	4,966	3,498	3,782	3,148	4,393	3,689	-2.46%
552.	771		10,000						10,000	
552.	990		354	(287)	11,017					
	Total Operating Expense	\$	19,309	13,862	32,652	21,982	22,693	26,269	36,013	63.83%
TOTAL RECREATION		\$	23,840	51,912	76,356	66,482	63,234	73,359	84,536	27.16%
TOTAL LEISURE SERVICES		\$	649,963	628,942	677,040	708,125	430,878	710,507	724,736	2.35%
CONTINGENCY AND TRANSFERS										
571.	012	\$	1,091,421	1,172,000	1,277,000	1,277,000	1,277,000	1,277,000	1,199,315	-6.08%
571.	039									
571.	017									
571.	960									
571.	021									
571.	030									
	Total Transfers	\$	1,091,421	1,172,000	1,277,000	1,277,000	1,277,000	1,277,000	1,199,315	-6.08%
580.	960	\$								
580.	100					10,755		40,000	40,000	271.92%
580.	101									
580.	105					127,000		127,000	127,000	0.00%
580.	107					10,000		10,000	10,000	0.00%
580.	108					13,000		13,000	13,000	0.00%
580.	150					17,000		17,000	17,000	0.00%
	Total Contingency	\$				177,755		207,000	207,000	16.45%
TOTAL GENERAL FUND EXPENDITURES		\$	8,054,006	8,499,330	8,724,355	9,242,708	5,753,676	8,937,894	9,776,220	5.81%

**VILLAGE OF HALES CORNERS
2024 GENERAL FUND BUDGET**

ACCOUNT	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 AMENDED ADOPTED	2023 YTD to 7/31/2023	2023 YEAR-END ESTIMATED	2024 DEPT REQUESTED	2024 ADOPTED	%> 2023/2024
REVENUES										
411	Taxes	\$ 5,697,548	5,851,625	6,021,206	6,229,995	5,378,803	6,231,419	6,434,583	6,434,583	3.28%
412	Licenses	52,906	50,655	67,969	50,745	62,903	65,791	59,060	59,060	16.39%
413	Permits	75,675	154,079	132,174	66,700	59,420	86,344	75,100	75,100	12.59%
414	Fines & Forfeitures	132,349	178,367	163,426	170,000	87,571	131,550	135,000	135,000	-20.59%
415	Grants	525,103	600,928	634,027	646,248	484,505	640,351	687,919	687,919	6.45%
417	Other Revenues	428,156	536,538	461,110	468,358	326,482	617,985	528,488	528,488	12.84%
421	Interest	46,879	419	80,235	73,000	207,030	304,562	149,602	153,285	109.98%
423	Service Revenues	1,166,575	1,264,250	1,310,604	1,367,367	252,146	1,383,045	1,489,652	1,489,652	8.94%
424	Public Service	6,315	6,160	4,790	3,295	3,940	4,585	3,590	3,590	8.95%
454	Transfers	44,731	-	-	-	-	-	6,226	6,226	-
TOTALS \$		8,176,238	8,643,021	8,875,540	9,075,708	6,862,799	9,465,632	9,569,220	9,572,903	5.48%
EXPENDITURES										
511	Legislative	\$ 104,504	99,360	86,459	97,628	46,684	94,204	94,446	96,984	-0.66%
512	Municipal Court	74,300	76,742	85,023	100,732	57,264	99,673	105,794	105,794	5.03%
514	Administration	345,732	343,736	368,118	392,735	230,414	387,163	402,245	411,929	4.89%
517	Maintenance & Sundry	112,531	142,056	118,053	115,495	89,483	161,437	138,211	137,746	19.27%
521	Police - General	2,503,351	2,599,788	2,694,041	2,850,330	1,646,150	2,755,310	3,088,884	3,087,414	8.32%
522	Communications	-	-	-	-	-	-	-	-	-
523	Fire - General	1,108,463	1,201,260	1,142,758	1,216,377	668,934	1,191,129	1,358,136	1,350,063	10.99%
524	Inspection - General	70,786	164,686	160,208	111,160	52,562	98,647	120,224	120,224	8.15%
530	Health	92,021	155,775	118,925	158,651	56,412	150,043	159,650	161,120	1.56%
542	Eng, Sanitation & Admin	1,143,184	1,189,859	1,238,500	1,236,943	738,302	1,253,023	1,338,917	1,338,917	8.24%
543	Maintenance	757,750	725,126	758,230	799,777	459,595	759,758	838,661	838,661	4.86%
551	Library	626,124	577,030	600,684	641,643	367,643	637,148	640,200	640,200	-0.22%
552	Recreation	23,840	51,912	76,356	66,482	63,234	73,359	84,536	84,536	27.16%
571	Transfer to Debt Service	1,091,421	1,172,000	1,277,000	1,277,000	1,277,000	1,277,000	1,199,315	1,199,315	-6.08%
580	Contingency	-	-	-	177,755	-	-	207,000	207,000	16.45%
TOTALS \$		8,054,006	8,499,330	8,724,355	9,242,708	5,753,676	8,937,894	9,776,219	9,779,903	5.81%
								(1)		(0)
Revenues		\$ 8,176,238	8,643,021	8,875,540	9,075,708	6,862,799	9,465,632	9,569,220	9,572,903	5.48%
Expenditures		8,054,006	8,499,330	8,724,355	9,242,708	5,753,676	8,937,894	9,776,219	9,779,903	5.81%
TOTAL SURPLUS(DEFICIT)		\$ 122,231	143,690	151,185	(167,000)	1,109,123	527,738	(206,999)	(207,000)	23.95%

**VILLAGE OF HALES CORNERS
2024 GENERAL FUND BUDGET**

ACCOUNT	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 AMENDED ADOPTED	2023 YTD to 7/31/2023	2023 YEAR-END ESTIMATED	2024 DEPT REQUESTED	2024 ADOPTED	%> 2023/2024
DEPARTMENTAL SUMMARIES										
511	Legislative									
	Salaries	24,750	27,000	26,100	27,000	15,750	27,000	27,000	27,000	0.00%
	Benefits	2,041	2,041	2,152	2,226	1,299	2,226	2,226	2,226	0.00%
	Operating Expenses	77,713	70,319	58,208	68,402	29,635	64,978	65,220	67,758	-0.94%
	Total	104,504	99,360	86,459	97,628	46,684	94,204	94,446	96,984	-0.66%
512	Court									
	Salaries	55,752	57,662	60,193	61,127	33,301	61,127	62,923	62,923	2.94%
	Benefits	9,126	9,125	14,774	26,602	15,285	25,133	27,746	27,746	4.30%
	Operating Expenses	9,422	9,955	10,056	13,003	8,678	13,413	15,125	15,125	16.32%
	Total	74,300	76,742	85,023	100,732	57,264	99,673	105,794	105,794	5.03%
514	Admnsitration									
	Salaries	191,185	202,126	213,802	222,480	135,271	222,022	237,318	243,533	9.46%
	Benefits	47,586	45,170	49,337	52,592	29,371	54,675	55,534	56,002	6.48%
	Operating Expenses	106,961	96,441	104,979	117,663	65,772	110,466	109,394	112,394	-4.48%
	Total	345,732	343,736	368,118	392,735	230,414	387,163	402,246	411,929	4.89%
517	Maintenance & Sundry									
	Salaries	-	-	-	-	-	-	-	-	-
	Benefits	-	-	-	-	-	-	-	-	-
	Operating Expenses	112,531	142,056	118,053	115,495	89,483	161,437	138,211	137,746	19.27%
	Total	112,531	142,056	118,053	115,495	89,483	161,437	138,211	137,746	19.27%
521	Police									
	Salaries	1,491,644	1,571,549	1,626,399	1,696,036	922,933	1,654,609	1,806,894	1,805,424	6.45%
	Benefits	541,996	522,767	546,953	599,141	340,474	548,560	692,202	692,202	15.53%
	Operating Expenses	469,712	505,473	520,689	555,153	382,743	552,141	589,788	589,788	6.24%
	Total	2,503,351	2,599,788	2,694,041	2,850,330	1,646,150	2,755,310	3,088,884	3,087,414	8.32%
523	Fire									
	Salaries	727,102	794,128	779,750	791,631	428,111	782,184	878,378	872,163	10.17%
	Benefits	149,220	164,125	153,746	181,559	100,792	170,936	185,538	183,680	1.17%
	Operating Expenses	232,141	243,006	209,262	243,187	140,031	238,009	294,220	294,220	20.99%
	Total	1,108,463	1,201,260	1,142,758	1,216,377	668,934	1,191,129	1,358,136	1,350,063	10.99%
524	Inspections									
	Salaries	10,132	39,156	38,813	42,957	9,140	24,199	39,139	39,139	-8.89%
	Benefits	870	14,358	11,281	15,551	7,423	12,038	20,705	20,705	33.14%
	Operating Expenses	59,784	111,172	110,114	52,652	35,999	62,410	60,380	60,380	14.68%
	Total	70,786	164,686	160,208	111,160	52,562	98,647	120,224	120,224	8.15%
530	Health									
	Salaries	34,334	109,812	47,406	35,969	231	52,390	57,726	57,726	60.49%
	Benefits	39,795	23,060	55,120	93,822	43,568	74,408	76,607	76,607	-18.35%
	Operating Expenses	17,892	22,902	16,399	28,860	12,613	23,245	25,317	26,787	-7.18%
	Total	92,021	155,775	118,925	158,651	56,412	150,043	159,650	161,120	1.56%
542	Eng, Sanitation & Admin									
	Salaries	73,130	75,789	108,864	77,611	49,663	74,304	78,244	78,244	0.82%
	Benefits	32,776	33,303	48,692	44,236	24,783	43,991	45,624	45,624	3.14%
	Operating Expenses	1,037,278	1,080,767	1,080,944	1,115,096	663,856	1,134,728	1,215,049	1,215,049	8.96%
	Total	1,143,184	1,189,859	1,238,500	1,236,943	738,302	1,253,023	1,338,917	1,338,917	8.24%
543	Maintenance									
	Salaries	290,047	301,988	299,302	298,656	179,360	292,895	301,921	301,921	1.09%
	Benefits	114,304	120,368	137,546	129,431	83,274	146,302	150,934	150,934	16.61%
	Operating Expenses	353,399	302,770	321,383	371,690	196,960	320,561	385,806	385,806	3.80%
	Total	757,750	725,126	758,230	799,777	459,595	759,758	838,661	838,661	4.86%
551	Library									
	Salaries	341,480	308,615	319,818	330,336	183,110	324,665	349,745	349,745	5.88%
	Benefits	90,475	74,506	121,811	148,464	83,900	146,801	162,565	162,565	9.50%
	Operating Expenses	194,169	193,909	159,054	162,843	100,634	165,681	127,890	127,890	-21.46%
	Total	626,124	577,030	600,684	641,643	367,643	637,148	640,200	640,200	-0.22%

**VILLAGE OF HALES CORNERS
2024 GENERAL FUND BUDGET**

ACCOUNT	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 AMENDED ADOPTED	2023 YTD to 7/31/2023	2023 YEAR-END ESTIMATED	2024 DEPT REQUESTED	2024 ADOPTED	%> 2023/2024
552	Recreation									
	Salaries	4,072	35,347	40,599	41,338	37,661	43,744	45,075	45,075	9.04%
	Benefits	459	2,704	3,106	3,162	2,881	3,346	3,448	3,448	9.04%
	Operating Expenses	19,309	13,862	32,652	21,982	22,693	26,269	36,013	36,013	63.83%
	Total	23,840	51,912	76,356	66,482	63,234	73,359	84,536	84,536	27.16%
571	Transfers-Debt Service	1,091,421	1,172,000	1,277,000	1,277,000	1,277,000	1,277,000	1,199,315	1,199,315	-6.08%
580	Contingency	-	-	-	177,755	-	-	207,000	207,000	16.45%
	GRAND TOTAL	8,054,006	8,499,330	8,724,355	9,242,708	5,753,676	8,937,894	9,776,220	9,779,903	5.81%

**VILLAGE OF HALES CORNERS
2024 GENERAL FUND BUDGET**

ACCOUNT	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 AMENDED ADOPTED	2023 YTD to 7/31/2023	2023 YEAR-END ESTIMATED	2024 DEPT REQUESTED	2024 ADOPTED	%> 2023/2024
SUMMARY BY TYPE OF EXPENDITURE										
110	Permanent Salaries	\$ 2,196,977	2,396,379	2,502,841	2,994,180	1,481,444	2,880,648	3,190,304	3,175,404	6.05%
120	Temporary Salaries	603,673	635,259	637,142	570,128	316,102	532,973	593,151	593,151	4.04%
130	Overtime	131,970	166,667	209,670	159,204	123,749	205,900	174,673	174,573	9.65%
140	Holiday	109,445	108,064	112,443	-	51,020	-	-	-	-
150	Payment in Lieu	48,102	37,416	65,850	76,092	41,982	76,447	79,333	79,333	4.26%
160	Vacation	171,608	179,892	176,234	-	77,634	-	-	-	-
170	Longevity	960	1,080	730	995	-	1,140	1,470	-	-100.00%
175	Field Officer Training	-	839	986	790	720	1,172	790	790	0.00%
176	Fire Training Pay	-	10,491	11,250	21,000	1,325	40,000	18,000	30,000	0.00%
177	New Hire Orientation	-	6,862	14,373	6,000	6,929	13,000	12,000	12,000	0.00%
180	Shift Premium	2,956	3,045	4,222	4,860	1,816	3,008	4,860	4,860	0.00%
185	Education Incentive	-	-	-	2,400	-	2,400	2,700	2,700	12.50%
181	Election Wages	4,433	1,482	5,275	2,620	2,475	2,475	9,020	12,020	358.78%
190	Command Pay	1,012	1,645	159	1,312	69	69	1,312	1,312	0.00%
192	SWU Adjustment	(27,509)	(25,950)	(42,618)	(47,580)	-	(53,346)	(55,362)	(55,362)	16.36%
195	Transfer to Grant Programs	-	-	(137,512)	(166,860)	(110,733)	(146,747)	(147,888)	(147,888)	-11.37%
Total Salaries		\$ 3,243,627	3,523,171	3,561,045	3,625,141	1,994,531	3,559,139	3,884,363	3,882,893	7.11%
210	Social Security	\$ 259,684	258,798	275,366	285,439	160,632	279,838	300,012	300,709	5.35%
220	Wisconsin Retirement	301,263	304,239	318,282	361,854	204,500	352,119	412,255	410,168	13.35%
230	Life & Disability	6,490	5,327	5,734	5,895	3,555	5,081	5,807	5,807	-1.49%
240	Health & Dental	442,884	424,991	525,953	622,497	357,376	573,512	686,130	686,130	10.22%
250	Uniforms	16,344	14,332	19,182	17,465	6,986	17,867	18,925	18,925	8.36%
260	Tuition Reimbursement	1,920	3,840	-	3,636	-	-	-	-	-100.00%
270	Employee Recog/Other	63	-	-	-	-	-	-	-	0.00%
Total Benefits		\$ 1,028,648	1,011,527	1,144,518	1,296,786	733,049	1,228,418	1,423,129	1,421,739	9.64%
Total Salaries & Benefits		\$ 4,272,274	4,534,698	4,705,563	4,921,927	2,727,580	4,787,556	5,307,492	5,304,632	7.78%
Operating Expenditures		3,781,732	3,964,633	4,018,792	4,320,781	3,026,096	4,150,339	4,468,728	4,475,271	3.58%
Total Expenditures		8,054,006	8,499,330	8,724,355	9,242,708	5,753,676	8,937,895	9,776,220	9,779,903	5.81%
300	Postage	\$ 16,509	12,992	14,366	11,742	8,660	11,338	14,850	14,850	26.47%
310	Office Supplies	10,710	11,170	9,866	14,070	6,895	10,749	12,890	12,890	-8.39%
320	Fuel & Lubricants	46,883	73,008	89,465	88,200	45,492	82,694	79,521	79,521	-9.84%
330	Equipment Repairs	60,275	66,213	55,052	61,975	37,993	67,272	66,000	66,000	6.49%
340	New Equipment & Tools	4,843	5,553	5,317	9,211	3,804	9,622	13,050	13,050	41.68%
350	Telephone	33,528	33,780	30,141	34,633	18,768	32,870	37,753	37,753	9.01%
360	Dues & Publications	12,787	14,440	10,985	14,368	12,125	14,182	16,215	16,045	11.67%
370	Conference & Training	20,789	23,844	15,956	22,705	12,646	17,913	26,610	26,610	17.20%
380	Auto Allowance	2,996	3,273	3,553	3,180	1,831	3,035	3,630	3,630	14.15%
390	Utilities	146,736	168,505	167,649	189,218	108,931	185,990	202,150	202,150	6.83%
400	Risk Management	191,875	204,891	202,492	207,267	103,994	204,503	204,293	204,293	-1.43%
Sub-total Operating Expense		\$ 547,933	617,669	604,840	656,569	361,139	640,168	676,962	676,792	3.08%
	Refuse Collection	\$ 371,593	377,034	376,589	384,620	222,562	384,320	436,864	436,864	13.58%
	Sewer Treat/Rehab Fund	602,227	624,768	624,998	652,909	374,199	670,725	694,123	694,123	6.31%
	Equip. Replace. Fund	113,200	77,000	81,000	68,000	68,000	104,000	100,750	100,750	48.16%
	Insurance (Prop/Liab)	391	14,159	6,484	7,001	18,500	11,166	7,296	7,296	4.21%
	Other Operating Expenses	1,054,968	1,082,005	1,047,882	1,096,927	704,696	1,062,960	1,146,418	1,153,131	5.12%
Total Operating Expense		\$ 2,690,311	2,792,633	2,741,792	2,866,026	1,749,096	2,873,339	3,062,413	3,068,956	7.08%
Total Salaries, Benefits & Operating Transfers & Contingency		\$ 6,962,585	7,327,330	7,447,355	7,787,953	4,476,676	7,660,895	8,369,905	8,373,588	7.52%
		1,091,421	1,172,000	1,277,000	1,454,755	1,277,000	1,277,000	1,406,315	1,406,315	-3.33%
TOTAL GENERAL FUND BUDGET		\$ 8,054,006	8,499,330	8,724,355	9,242,708	5,753,676	8,937,895	9,776,220	9,779,903	5.81%

**VILLAGE OF HALES CORNERS
2024 BUDGET - HEALTH RESERVE FUND**

<u>Revenues:</u>			2023 AMENDED BUDGET	2023 to 07/31/23	2023 YEAR-END ESTIMATED	2024 ADOPTED
Department:						
Commercial Revenues:						
Investment Income	150-42205	\$	-	5,984	10,250	7,000
Total Revenues		\$	-	5,984	10,250	7,000
Expenditures:						
Transfer to General Fund	150-523-014	\$	-	-	-	6,226
Total Expenditures:		\$	-	-	-	6,226
Excess Over (Under) Expenditures		\$	-	5,984	10,250	774
Fund Balances:						
Fund Equity - January 1						
HRA Termination	150-22216	\$	24,537	24,537	24,537	24,537
Unappropriated Fund Equity	150-31101		173,022	173,022	173,022	183,272
Total Fund Equity		\$	197,559	197,559	197,559	207,809
Fund Equity - December 31 (estimated)						
HRA Termination	150-22216	\$	24,537	24,537	24,537	18,311
Unappropriated Fund Equity	150-31101		173,022	179,006	183,272	190,272
Total Fund Equity		\$	197,559	203,543	207,809	208,583

**VILLAGE OF HALES CORNERS
2024 BUDGET - COMPENSATION RESERVE FUND**

<u>Revenues:</u>			2023 AMENDED BUDGET	2023 to 07/31/23	2023 YEAR-END ESTIMATED	2024 ADOPTED
Department:						
Commercial Revenues:						
Investment Income	175-42205	\$	-	1,951	3,344	2,500
Total Revenues		\$	-	1,951	3,344	2,500
Excess Over (Under) Expenditures		\$	-	1,951	3,344	2,500
Fund Equity - January 1						
HRA Termination	175-31101	\$	72,367	72,367	72,367	75,712
Fund Equity - December 31 (estimated)		\$	72,367	74,318	75,712	78,212

**VILLAGE OF HALES CORNERS
2024 DEBT SERVICE FUND**

ACCOUNT	DESCRIPTION		2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 YTD 7/31/2023	2023 ESTIMATED	2024 ADOPTED	%> 2023/2024
REVENUES										
500-45411	General Property Taxes	\$	1,091,421	1,172,000	1,277,000	1,277,000	1,277,000	1,277,000	1,199,315	-6.08%
500-42205	Interest Earnings		862	23	12,579	2,000		41,000	30,000	100.00%
500-42338	Transfer in O & M for Debt Serv		34,315	33,805	33,235	32,620	16,310	32,620	31,975	-1.98%
500-45412	Transfer from Special Assessments		47,000	-	1,694	-	-	-	-	-
	Total Revenues	\$	1,173,599	1,205,828	1,324,508	1,311,620	1,293,310	1,350,620	1,261,290	-3.84%
EXPENDITURES & OTHER USES										
500-597-301	2012 GO Bond Principal	\$	285,000	295,000	305,000	310,000	310,000	310,000	320,000	3.23%
500-593-301	2015 GO Bond Principal		70,000	70,000	75,000	75,000	-	75,000	75,000	0.00%
500-599-301	2018 GO Bond Principal		230,000	180,000	180,000	185,000	-	185,000	190,000	2.70%
500-592-301	2019 GO Bond Principal		335,000	335,000	345,000	105,000	-	105,000	105,000	0.00%
500-595-301	2020 GO Note		-	-	40,000	40,000	40,000	40,000	40,000	0.00%
500-591-301	2022 GO Bond Principal		-	-	-	140,000	-	140,000	145,000	100.00%
	Subtotal Pincipal	\$	920,000	880,000	945,000	855,000	350,000	855,000	875,000	2.34%
500-597-302	2012 GO Bond Interest	\$	76,280	71,345	65,640	59,335	31,295	59,335	52,560	-11.42%
500-593-302	2015 GO Bond Interest		32,913	31,513	30,113	28,613	14,307	28,613	27,113	-5.24%
500-599-302	2018 GO Bond Interest		197,956	188,756	181,556	174,356	87,178	174,356	166,956	-4.24%
500-592-302	2019 GO Bond Interest		72,832	71,631	61,581	51,231	25,616	51,231	48,081	-6.15%
500-595-302	2020 GO Note Interest		-	8,696	8,500	7,300	3,950	7,300	6,100	-16.44%
500-591-302	2022 GO Bond Interest		-	-	-	137,421	65,515	137,421	136,813	100.00%
	Subtotal Interest	\$	379,981	371,941	347,390	458,256	227,860	458,256	437,623	-4.50%
500-511-451	Cont Serv - Consulting	\$	1,400	1,400	1,400	1,400	1,400	1,400	1,400	0.00%
500-599-307	Debt Issuance Costs		23,963		102,675	-	-	-	-	-
500-599-308	Premium on Debt Issuance		(25,518)		(143,047)	-	-	-	-	-
	Total Expenditures	\$	1,299,826	1,253,341	1,253,418	1,314,656	579,260	1,314,656	1,314,023	0.00%
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses										
		\$	(126,227)	(47,513)	71,089	(3,036)	714,050	35,964	(52,732)	
Fund Equity - January 1 (Estimate)¹										
		\$	177,392	51,165	3,652	74,741	74,741	74,741	110,705	
Fund Equity - December 31										
		\$	51,165	3,652	74,741	71,705	788,791	110,705	57,973	

**VILLAGE OF HALES CORNERS
2024 BUDGET - CAPITAL PROJECTS FUND**

		2023 AMENDED BUDGET	2023 YTD 7/31/2023	2023 YEAR-END ESTIMATED	2024 ADOPTED
Revenues:					
Intergovernmental:					
CDBG Grant - Library Restrooms	200-41646	\$ 15,000		11,000	-
Recreation & Leisure:					
Bird City	200-42479	-			
Library Building Donations	200-44343	-			
Commercial Revenues					
Investment Income	200-42205	1,000	86,639	132,300	82,500
Bond Proceeds					900,000
Transfer from General Fund:					
Library Facility - air handler repairs	200-45447	40,000	40,000	40,000	
Fire Department					35,000
Total Revenues		\$ 56,000	126,639	183,300	1,017,500
Expenditures:					
General Government					
Welcome Signs - design	200-517-999 23SIGN				-
Village Hall Exterior Painting	200-517-999 23VHPT	13,000			13,000
Village Hall Gutter Replacement	200-514-999 24VHGT				15,600
Village Hall - air handler transfer switch	200-517-999		6,593	6,593	
Public Safety:					
Police Department					
Computer Maint & Supply - PD Radios	200-521-570				
Fire Department					
Engine Replacement (new bond issuance)	200-523-999				900,000
Paint & Repair Exterior & Interior painting					35,000
Public Works:					
USH 100/STH 45 (SUB OBJ 00000)	200-542-59990 18108ST	1,000			1,000
Street Lights - Grange & Forest Home					
2023 ROAD WORK					
New Berlin Road	200-542-999 NB	1,000,000	520,057	781,000	
2024 Road Program - 116th Street	200-542-999 116T				1,000,000

**VILLAGE OF HALES CORNERS
2024 BUDGET - CAPITAL PROJECTS FUND**

Library Building Maintenance					
Air Handler repairs		40,000	18,980	24,000	-
Restroom upgrades	200-551-999	15,000		11,000	-
Total Expenditures:		\$ 1,069,000	545,629	822,593	1,964,600
Excess Over (Under) Expenditures		\$ (1,013,000)	(418,990)	(639,293)	(947,100)
Fund Balances:					
		2023	2023 YTD	2023	2024
		AMENDED	7/31/2023	YEAR-END	ADOPTED
		BUDGET		ESTIMATED	
General Government:					
Codification	200-32407	\$ -	-	-	-
Admin Recruit	200-32410	10,000	10,000	10,000	10,000
2024 Bond Proceeds	200-32444				-
Public Works:					
Village Hall Facility	200-32420	26,121	53,548	48,528	19,928
Fuel System	200-32280	(239)	(239)	(239)	(239)
Resurfacing	200-32451	2,030,201	2,510,144	2,379,201	1,459,201
DPW Garage Replacement	200-32466	(31,958)	(31,958)	(31,958)	(31,958)
108 TH Street Lighting	200-32454	2,497	3,497	3,497	2,497
Recreation & Leisure:					
Recreation:					
Environmental Committee	200-32475	1,045	1,045	1,045	1,045
Bird City Grant	200-32479	841	841	841	841
Library:					
Library Renovation	200-32414	1,000	1,000	1,000	1,000
Library Buildings & Grounds	200-32437	500	500	500	500
Unappropriated Fund Balance	200-32400	3,765	89,405	5,065	7,565
Fund Equity - December 31		\$ 2,043,772	2,637,782	2,417,479	1,470,379
Interest:					
General		\$ 1,000	1,353	2,300	2,500
Road Program		-	85,286	130,000	80,000
		\$ 1,000	86,639	132,300	82,500

**VILLAGE OF HALES CORNERS
2024 BUDGET - SEWER REHABILITATION FUND**

Revenues:	2023 AMENDED BUDGET	2023 YTD to 7/31/2023	2023 YEAR-END ESTIMATED	2024 ADOPTED
Public Works				
Commercial Revenues				
Investment Income	201-42205	\$ 200	8,659	14,226
Transfer from General Fund:	201-45447	85,000	85,000	85,000
Total Revenues		\$ 85,200	93,659	99,226
Expenditures:	2023 AMENDED BUDGET	2023 YTD to 7/31/2023	2023 YEAR-END ESTIMATED	2024 ADOPTED
Public Works:				
General Outlay				
<i>Sanitary Sewer - non-capital expenditures</i>				
I&I CMOM	201-542-427	\$ 1,000	-	1,000
MH Insp & Rehab, Lift Cleaning	201-542-330	24,000	4,271	8,268
GIS Renewal & Services	201-542-435	4,000	3,570	4,000
Subtotal		\$ 29,000	7,841	12,838
Capital Outlay	201-542-999			
Sanitary Scharles Ave & FH MH		\$ -	-	6,200
S. New Berlin Road (2023-2024)				
Sanitary 22NBRS		\$ 4,000	-	-
Lory Lane Lift Station Design				84,248
Subtotal		4,000	-	6,200
Total Expenditures:		\$ 33,000	7,841	19,038
Excess of Revenues and Other Sources				
Over (Under) Expenditures and Other Uses		\$ 52,200	85,818	80,188
Fund Equity - January 1 (Estimate) ¹		325,105	325,105	325,105
Fund Equity - December 31	201-32470	\$ 377,305	410,923	405,293

**VILLAGE OF HALES CORNERS
2024 BUDGET - STORM WATER UTILITY FUND**

		2023 AMENDED BUDGET	2023 YTD to 7/31/2023	2023 YEAR-END ESTIMATED	2024 ADOPTED
Revenues:					
DEPARTMENT:	ACCOUNT				
Interest Earnings	202-42205	\$ 100	3,485	5,725	4,200
Public Works					
SWU Charges	202-42656				
Residential		55,150	-	55,150	55,175
Commercial		59,288	29,644	59,288	58,675
Grants					
MMSD PPII Reimbursement	202-41655	9,000	6,729	9,000	-
Total Revenues		123,538	39,858	129,163	118,050
Expenditures:					
Public Works					
Admin		\$ 19,955	-	19,765	20,797
DPW Director	202-542-195	16,590	-	16,131	16,880
DPW Staff		11,035	-	17,450	17,685
WDNR WPDES Storm Permit		1,000	1,000	1,000	1,000
LWM-LGSWG Membership	202-542-360	200	-	200	200
SWCWN Membership		2,400	2,337	2,337	2,400
Storm Maintenance & Repair		3,500	6,729	6,729	1,800
Street Sweeping	202-542-429	4,500	3,100	5,500	4,500
IDDE Program		7,400	3,879	3,879	4,000
GIS Renewal & Services	202-542-435	5,000	10,299	10,299	4,200
<u>Capital Projects</u>					
S. New Berlin Rd (22NBRM)		46,000	-	8,804	-
Subtotal		117,580	27,344	92,093	73,462
Transfer Out - ERF	202-542-018	4,000	4,000	4,000	4,000
Total Expenditures		121,580	31,344	96,093	77,462
Excess of Revenues and Other Sources					
Over (Under) Expenditures and Other Uses		1,958	8,514	33,070	40,588
Fund Equity - January 1 (Estimate)¹	202-32656	141,826	141,826	141,826	174,895
Fund Equity - December 31	202-31101	\$ 143,783	150,340	174,895	215,482

**VILLAGE OF HALES CORNERS
2024 TAX INCREMENTAL DISTRICT NO. 4**

TID No. 4	460	2023	2023 YTD	2023	2024
		BUDGET	7/31/2023	ESTIMATED	ADOPTED
REVENUES					
GENERAL PROPERTY TAXES	460-41101	\$ 294,473	256,355	294,473	260,276
INTEREST	460-42205	100	1,646	2,800	2,000
Total Revenues		\$ 294,573	258,002	297,273	262,276
EXPENDITURES & OTHER USES					
EXPENDITURES					
ADMINISTRATION	460-514-360	\$ 150	150	150	680
DEBT PRINCIPAL	460-596-305	158,585	-	158,585	147,863
DEBT INTEREST**	460-596-306	69,634	-	69,634	60,912
Total Expenditures		\$ 228,369	150	228,369	209,455
Excess of Revenues and Other Sources					
Over (Under) Expenditures and Other Uses		\$ 66,204	257,852	68,904	52,821
Fund Equity - January 1 (Estimate)¹		\$ 69,169	69,169	69,169	138,073
Fund Equity - December 31		\$ 135,373	327,021	138,073	190,894

VILLAGE OF HALES CORNERS
Non-Major Special Revenue Funds
2024 BUDGET

600 FUND - GENERAL & ADMINISTRATION

		2023	2023 YTD	2023	2024
		AMENDED	to 7/31/2023	YEAR-END	ADOPTED
		BUDGET		ESTIMATED	
Revenues:					
Commercial Revenues					
Investment Income	600-42205	\$ 500	1,005	1,500	800
Total Revenues		\$ 500	1,005	1,500	800
Expenditures:					
Administration					
CONTR SERV - CONSULTING	600-511-451	\$ -	-	0	0
Total Expenditures:		\$ -	-	-	-
Excess Over (Under) Expenditures		\$ 500	1,005	1,500	800
Fund Balances:					
General Government:					
Unappropriated Fund Balance	600-32600	\$ 9,083	9,083	9,083	10,583
Safety Incentive	600-32609	2,212	2,212	2,212	2,212
Fund Equity - January 1 (estimated)		\$ 11,294	11,294	11,294	12,794
Unappropriated Fund Balance	600-32600	\$ 9,583	10,087	10,583	11,383
Safety Incentive	600-32609	2,212	2,212	2,212	2,212
Fund Equity - December 31 (estimated)		\$ 11,794	12,299	12,794	13,594

VILLAGE OF HALES CORNERS
Non-Major Special Revenue Funds
2024 BUDGET

601 FUND - FIRE DEPARTMENT		2023	2023 YTD	2023	2024
		AMENDED	to 7/31/2023	YEAR-END	ADOPTED
Revenues:		BUDGET		ESTIMATED	
EMS Grant Funds	601-41640	\$ 3,500	-	-	-
ARPA Federal Funds	601-41514	12,195	8,797	17,149	-
EMS Flex Grant Funds	601-41519	-	13,234	22,525	-
EMS Grant Training & Exam	601-41645	5,200	-	-	-
Fire Prevention Donations	601-42649	-	1,250	1,250	-
Total Revenues		\$ 20,895	23,281	40,924	-
Expenditures:		2023	2023 YTD	2023	2024
		AMENDED	to 7/31/2023	YEAR-END	ADOPTED
Expenditures:		BUDGET		ESTIMATED	
FD Operation Warm	601-523-622	\$ -	-	-	-
EMS Expenditures	601-523-641	3,500	-	-	1,500
EMS GRANT TRAINING & EXAM	601-523-645	-	175	175	3,000
Fire Prevention Expenditures	601-523-649	-	-	1,000	-
ARPA Expense	601-523-994	-	8,797	22,103	-
EMS Flex Grant Expenditures	601-523-996	-	13,234	32,338	-
Total Expenditures		\$ 3,500	22,206	55,615	4,500
Excess Over (Under) Expenditures		17,395	1,075	(14,691)	(4,500)
Fund Balances:		2023	2023 YTD	2023	2024
		AMENDED	to 7/31/2023	YEAR-END	ADOPTED
FIRE - PUBLIC SAFETY		BUDGET		ESTIMATED	
FD Operation Warm	601-32344	\$ 971	971	971	971
EMS	601-32640	9,428	9,428	9,428	9,428
EMS GRANT TRAINING & EXAM	601-32642	5,274	5,274	5,274	5,099
EMS Flex Grant	601-32647	9,813	9,813	9,813	-
Fire Prevention Fund	601-32649	1,046	1,046	1,046	1,296
ARPA Federal Funds FD	601-32644	4,954	4,954	4,954	-
Fund Equity - January 1 (estimated)		31,486	31,486	31,486	16,794
FD Operation Warm	601-32344	\$ 971	971	971	971
EMS	601-32640	9,428	9,428	9,428	7,928
EMS GRANT TRAINING & EXAM	601-32642	10,474	5,099	5,099	2,099
EMS Flex Grant	601-32647	9,813	9,813	-	-
Fire Prevention Fund	601-32649	1,046	2,296	1,296	1,296
ARPA Federal Funds FD	601-32644	17,149	4,954	-	-
Fund Equity - December 31 (estimated)		\$ 48,881	32,561	16,794	12,294

VILLAGE OF HALES CORNERS
Non-Major Special Revenue Funds
2024 BUDGET

602 FUND - POLICE DEPARTMENT

		2023	2023 YTD	2023	2024
		AMENDED BUDGET	to 7/31/2023	YEAR-END ESTIMATED	ADOPTED
Revenues:					
ARPA Federal Funds	602-41514	\$ -	438	438	-
Police Grants (BWC - DOJ)	602-41622	29,642	12,906	16,278	6,683
PD Misc Donations	602-42613	-	1,459	3,147	-
Holz Family Grant (Body worn cameras)	602-41641	-	40,900	40,900	-
Crime Prevention/Outreach Donations	602-42623	2,482	5,995	5,995	9,000
Training Supplement/Reimbursement	602-42628	2,560	-	2,240	2,560
Total Revenues		\$ 34,684	61,697	68,997	18,243
		2023	2023 YTD	2023	2024
		AMENDED BUDGET	to 7/31/2023	YEAR-END ESTIMATED	ADOPTED
Expenditures:					
PD Misc Expenditures	602-521-613	\$ 3,800	1,146	1,491	-
PD License Plate Reader	602-521-621	200	200	200	200
Crime Prevention/Outreach Expenditures	602-521-623	2,042	1,693	1,693	5,000
Holz Family Grant (Body worn cameras)	602-521-625	59,285	32,555	32,555	54,366
Training Supplement	602-521-628	2,000	982	1,068	1,500
Total Expenditures:		\$ 67,327	36,576	37,007	61,066
Excess Over (Under) Expenditures		(32,643)	25,120	31,990	(42,823)
		2023	2023 YTD	2023	2024
		AMENDED BUDGET	to 7/31/2023	YEAR-END ESTIMATED	ADOPTED
Fund Balances:					
POLICE - PUBLIC SAFETY					
Misc Donations - PD	602-32613	\$ 8,806	8,806	8,806	10,900
PD License Plate Reader	602-32621	1,257	1,257	1,257	1,057
Crime Prevention / Outreach	602-32623	20,735	20,735	20,735	25,036
Training Supplement	602-32628	2,133	2,133	2,133	3,305
Body Worn Cameras	602-32626	25,665	25,665	25,665	50,288
Fund Equity - January 1 (estimated)		\$ 58,596	58,596	58,596	90,586
Misc Donations - PD	602-32613	\$ 5,006	9,557	10,900	10,900
PD License Plate Reader	602-32621	1,057	1,057	1,057	857
Crime Prevention / Outreach	602-32623	21,175	25,036	25,036	29,036
Training Supplement	602-32628	2,693	1,151	3,305	4,365
Body Worn Cameras	602-32626	(3,978)	46,916	50,288	2,605
Fund Equity - December 31 (estimated)		\$ 25,953	83,716	90,586	47,763

VILLAGE OF HALES CORNERS
Non-Major Special Revenue Funds
2024 BUDGET

603 FUND - PUBLIC WORKS

		2023	2023 YTD	2023	2024
		AMENDED BUDGET	to 7/31/2023	YEAR-END ESTIMATED	ADOPTED
Revenues:					
CDBG Urban Grants	603-61646	\$ -	-	32,685	-
HC Lions Club Donations	603-41655	-	-	-	10,000
Total Revenues		\$ -	-	32,685	10,000
Expenditures:					
CDBG Grant Expenses	603-542-646	\$ -	-	32,685	-
Welcome Signs	603-542-655	-	-	-	10,000
Holz Streetscape Grant Expense	603-542-692	-	-	-	5,000
Total Expenditures:		\$ -	-	32,685	15,000
Excess Over (Under) Expenditures		-	-	-	(5,000)
PUBLIC WORKS - FUND BALANCE					
HC Lions Club Grant	603-32370	\$ -	-	-	-
Holz Streetscape	603-32690	17,949	17,949	17,949	17,949
Fund Equity - January 1 (estimated)		\$ 17,949	17,949	17,949	17,949
HC Lions Club Grant	603-32370	\$ -	-	-	-
Holz Streetscape	603-32690	17,949	17,949	17,949	12,949
Fund Equity - December 31 (estimated)		\$ 17,949	17,949	17,949	12,949

VILLAGE OF HALES CORNERS
Non-Major Special Revenue Funds
2024 BUDGET

604 - JULY 4TH FUND

		2023	2023 YTD	2023	2024
		AMENDED BUDGET	to 7/31/2023	YEAR-END ESTIMATED	ADOPTED
Revenues:					
Holz Family Grants	604-41641	\$ 20,000	20,000	20,000	20,000
July 4th Donations & Sales	604-42695	250	1,656	1,656	500
Transfer from General Fund	604-42650	-	-	-	10,000
Total Revenues		\$ 20,250	21,656	21,656	30,500
Expenditures:					
Recreation & Leisure:					
Office Supplies	604-552-310	\$ -	-	-	-
Fireworks	604-552-482	\$ 12,750	12,813	12,813	15,000
Bands	604-552-483	13,100	6,145	6,145	7,000
Parade Events	604-552-484	4,800	6,000	6,487	7,000
Bed Race Expense	604-552-515	300	-	-	300
Kiddie Games	604-552-516	100	56	95	100
Portable Restrooms	604-552-517	1,700	1,850	1,850	2,000
Flags	604-552-518	700	498	498	500
UTV Rental	604-552-519	1,700	973	973	1,500
Message Boards	604-552-521	720	590	674	700
Floats	604-552-525	500	-	-	500
Unclassified	604-552-990	2,000	5,701	5,821	6,000
Total Expenditures:		\$ 38,370	34,625	35,356	40,600
Excess Over (Under) Expenditures		\$ (18,120)	(12,969)	(13,700)	(10,100)
Fund Balances:					
		2023	2023 YTD	2023	2024
		AMENDED BUDGET	to 7/31/2023	YEAR-END ESTIMATED	ADOPTED
RECREATION & LEISURE					
July 4th Fund	604-31101	\$ 52,154	52,154	52,154	38,454
Fund Equity - January 1 (estimated)		\$ 52,154	52,154	52,154	38,454
July 4th Fund	604-31101	\$ 34,034	39,184	38,454	28,354
Fund Equity - December 31 (estimated)		\$ 34,034	39,184	38,454	28,354

VILLAGE OF HALES CORNERS
Non-Major Special Revenue Funds
2024 BUDGET

605 -HEALTH DEPARTMENT

		2023	2023 YTD	2023	2024
		AMENDED BUDGET	to 7/31/2023	YEAR-END ESTIMATED	ADOPTED
Revenues:					
CRI Grant Funds	605-41612	\$ 800	-	800	2,133
Health Misc. Revenue/Donations	605-41614	-	-	-	
PPHS Grant Funds	605-41615	880	-	880	2,000
BIOT Grant Funds	605-41631	25,978	13,373	25,978	27,000
Total Revenues		\$ 27,658	13,373	27,658	31,133
		2023	2023 YTD	2023	2024
		AMENDED BUDGET	to 7/31/2023	YEAR-END ESTIMATED	ADOPTED
Expenditures:					
Transfer to/From Grants	605-530-196	\$ -	23,832	27,000	-
CRI Grant Expenditures	605-530-612	\$ 800	800	800	2,133
Health Dept. Misc. Expenditures	605-530-614	-	-	-	-
PPHS Grant Funds	605-530-615	-	-	880	2,000
BIOT Focus	605-530-631	14,000	3,026	13,000	27,000
Total Expenditures:		\$ 14,800	27,658	41,680	31,133
Excess Over (Under) Expenditures		12,858	(14,285)	(14,022)	-
		2023	2023 YTD	2023	2024
		AMENDED BUDGET	to 7/31/2023	YEAR-END ESTIMATED	ADOPTED
Fund Balances: Health Funds					
Cities Readiness Grant	605-32612	\$ 1,768	1,768	1,768	1,768
Misc. Donations - Health	605-32614	132	132	132	132
PHHS - Health	605-32615	8,926	8,926	8,926	8,926
Maternal Health Grant	605-32618	64	64	64	64
BIOT Focus	605-32631	17,013	17,013	17,013	2,991
Fund Equity - January 1 (estimated)		\$ 27,903	27,903	27,903	13,881
Cities Readiness Grant	605-32612	\$ 1,768	968	1,768	1,768
Misc. Donations - Health	605-32614	132	132	132	132
PHHS - Health	605-32615	9,806	8,926	8,926	8,926
Maternal Health Grant	605-32618	64	64	64	64
BIOT Focus	605-32631	28,991	3,528	2,991	2,991
Fund Equity - December 31 (estimated)		\$ 40,761	13,618	13,881	13,881

VILLAGE OF HALES CORNERS
Non-Major Special Revenue Funds

2024 BUDGET

606 - LIBRARY

		2023	2023 YTD	2023	2024
		AMENDED BUDGET	to 7/31/2023	YEAR-END ESTIMATED	ADOPTED
Revenues:					
Transfer from General Fund	606-45339	\$ -	-	2,000	-
MCFLS Reciprocal Operating Grant	606-41632	81,519	81,647	81,647	69,715
WiLS Grant	606-41637	-	-	330	4,670
Library Fines & Fees	606-41339	1,500	657	1,200	2,000
Total Revenues		\$ 83,019	82,304	85,177	76,385
Expenditures:					
Transfer to General Fund	606-551-014	\$ 67,000	-	67,000	67,000
Transfer to Cap Project Fund	606-551-039	-	-	-	-
Expenses	606-551-056	-	-	-	-
WiLS Grant	606-551-637	-	-	330	4,670
Collection Replacement	606-551-339	1,500	2,115	3,600	1,000
Total Expenditures:		\$ 68,500	2,115	70,930	72,670
Excess Over (Under) Expenditures		14,519	80,189	14,247	3,715
Fund Balances: Recreation & Liesure					
MCFLS - Reciprocal	606-32632	\$ 26,356	26,356	26,356	41,003
WiLS Grant	606-32637	-	-	-	-
Library Gifts/Memorials	606-32638	19,975	19,975	19,975	21,175
Library Collection Replacement	606-32639	10,980	10,980	10,980	9,380
Fund Equity - January 1 (estimated)		\$ 57,312	57,312	57,312	71,559
MCFLS - Reciprocal	606-32632	\$ 40,875	108,003	41,003	43,718
WiLS Grant	606-32637	-	-	-	-
Library Gifts/Memorials	606-32638	21,475	20,632	21,175	23,175
Library Collection Replacement	606-32639	9,480	8,865	9,380	8,380
Fund Equity - December 31 (estimated)		\$ 71,831	137,501	71,559	75,274

VILLAGE OF HALES CORNERS
Non-Major Special Revenue Funds

2024 BUDGET

610 -COMMUNICABLE DISEASE & PREVENTION

		2023	2023 YTD	2023	2024
		AMENDED	to 7/31/2023	YEAR-END	ADOPTED
		BUDGET		ESTIMATED	
Revenues:					
Health Grants	610-41512	\$ 2,800	75	2,217	2,800
Total Revenues		\$ 2,800	75	2,217	2,800
		2023	2023 YTD	2023	2024
		AMENDED	to 7/31/2023	YEAR-END	ADOPTED
		BUDGET		ESTIMATED	
Expenditures:					
Transfers to/From Grant Programs (wages)	610-530-196	\$ 2,800	1,053	2,142	2,800
Unclassified	610-530-990	-		75	
Total Expenditures:		\$ 2,800	1,053	2,217	2,800
Excess Over (Under) Expenditures		-	(978)	-	-
		2023	2023 YTD	2023	2024
		AMENDED	to 7/31/2023	YEAR-END	ADOPTED
		BUDGET		ESTIMATED	
FUND BALANCE					
Fund Equity - January 1 <i>(estimated)</i>	610-31101	\$ 963	963	963	963
Fund Equity - December 31 <i>(estimated)</i>	610-31101	\$ 963	(15)	963	963

VILLAGE OF HALES CORNERS
Non-Major Special Revenue Funds

611 - MATERNAL HEALTH GRANT		2024 BUDGET	2023 YTD	2023	2024
		2023	2023 YTD	2023	2024
		AMENDED	to 7/31/2023	YEAR-END	ADOPTED
		BUDGET		ESTIMATED	
Revenues:					
Health Grants	611-41512	\$ 2,608	863	3,594	2,608
Total Revenues		\$ 2,608	863	3,594	2,608
Expenditures:					
Transfers to/from Grant Programs	611-530-196	\$ -	2,473	2,620	2,608
Office Supplies	611-530-210	-	-		
Conference & Training	611-530-370	-	-		
Unclassified	611-530-990	2,096	-		
Total Expenditures:		\$ 2,096	2,473	2,620	2,608
Excess Over (Under) Expenditures		512	(1,610)	974	-
Fund Equity: Health - beginning		\$ (448)	(448)	-	974
Fund Equity - December 31 (estimated)		\$ 64	(2,058)	974	974
612- CONS IMMUNIZATION GRANT FUND					
		2023	2023 YTD	2023	2024
		AMENDED	to 7/31/2023	YEAR-END	ADOPTED
		BUDGET		ESTIMATED	
Revenues:					
Health Grants	612-41512	\$ 2,000	2,104	2,104	2,000
Total Revenues		\$ 2,000	2,104	2,104	2,000
Expenditures:					
Transfers to/From Grant Programs (wages)	612-530-196	\$ -	-	3,400	2,000
Unclassified	612-530-990	3,733	-		
Total Expenditures:		\$ 3,733	-	3,400	2,000
Excess Over (Under) Expenditures		(1,733)	2,104	(1,296)	-
FUND BALANCE					
		2023	2023 YTD	2023	2024
		AMENDED	to 7/31/2023	YEAR-END	ADOPTED
		BUDGET		ESTIMATED	
Fund Equity - January 1 (estimated)	612-31101	\$ 1,317	1,317	1,317	21
Fund Equity - December 31 (estimated)	612-31101	\$ (416)	3,421	21	21

VILLAGE OF HALES CORNERS
Non-Major Special Revenue Funds

613 - ENHANCE COVID DETECTION

		2024 BUDGET			
		2023	2023 YTD	2023	2024
		AMENDED	to 7/31/2023	YEAR-END	ADOPTED
		BUDGET		ESTIMATED	
Revenues:					
Health Grants	613-41512	\$ 295,100	65,742	214,850	-
Total Revenues		\$ 295,100	65,742	214,850	-

		2023	2023 YTD	2023	2024
		AMENDED	to 7/31/2023	YEAR-END	ADOPTED
		BUDGET		ESTIMATED	
Expenditures:					
Transfers to/From Grant Programs (wages)	613-530-196	\$ 214,850	82,453	253,463	-
Computers IT	613-530-572	-	-	-	-
Unclassified	613-530-990	-	1,955	1,955	-
Total Expenditures:		\$ 214,850	84,409	255,418	-
Excess Over (Under) Expenditures		80,250	(18,667)	(40,568)	-

		2023	2023 YTD	2023	2024
		AMENDED	to 7/31/2023	YEAR-END	ADOPTED
		BUDGET		ESTIMATED	
FUND BALANCE					
Fund Equity - January 1 (estimated)	613-31101	\$ 40,568	40,568	40,568	-

Fund Equity - December 31 (estimated)	613-31101	\$ 120,818	21,902	-	-
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616 - COVID VACCINE GRANT

		2023	2023 YTD	2023	2024
		AMENDED	to 7/31/2023	YEAR-END	ADOPTED
		BUDGET		ESTIMATED	
Revenues:					
Vaccine Grant	616-41516	\$ 34,108	-	1,539	32,569
COVID Aging Grant	616-41518	-	-	-	-
Total Revenues		\$ 34,108	-	1,539	32,569

		2023	2023 YTD	2023	2024
		AMENDED	to 7/31/2023	YEAR-END	ADOPTED
		BUDGET		ESTIMATED	
Expenditures:					
Transfers to/From Grant Programs (wages)	616-530-196	\$ 34,108	-	-	32,569
Medical Supplies	616-530-520	-	-	-	-
Total Expenditures:		\$ 34,108	-	-	32,569

Excess Over (Under) Expenditures		-	-	1,539	-
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		2023	2023 YTD	2023	2024
		AMENDED	to 7/31/2023	YEAR-END	ADOPTED
		BUDGET		ESTIMATED	
FUND BALANCE					
Fund Equity - January 1 (estimated)	616-31101	\$ (1,539)	(1,539)	(1,539)	-

Fund Equity - December 31 (estimated)	616-31101	\$ (1,539)	(1,539)	-	-
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VILLAGE OF HALES CORNERS
Non-Major Special Revenue Funds
2024 BUDGET

617- PHEP Workforce Grant Fund		2023	2023 YTD	2023	2024
		AMENDED	to 7/31/2023	YEAR-END	ADOPTED
Revenues:		BUDGET		ESTIMATED	
Health Grants	617-41512	\$ 22,822	3,615	3,615	77,822
Total Revenues		\$ 22,822	3,615	3,615	77,822
Expenditures:		2023	2023 YTD	2023	2024
		AMENDED	to 7/31/2023	YEAR-END	ADOPTED
Expenditures:		BUDGET		ESTIMATED	
Transfers to/From Grant Programs (wages)	617-530-196	\$ 22,822	921	921	27,184
Conference & Training	617-530-370				
Unclassified	617-530-990	-	-	2,516	
Total Expenditures:		\$ 22,822	921	3,437	27,184
Excess Over (Under) Expenditures		-	2,694	178	50,638
FUND BALANCE		2023	2023 YTD	2023	2024
		AMENDED	to 7/31/2023	YEAR-END	ADOPTED
Fund Equity - January 1 (estimated)		BUDGET		ESTIMATED	
Fund Equity - January 1 (estimated)	617-31101	\$ 4,184	4,184	4,184	4,362
Fund Equity - December 31 (estimated)	617-31101	\$ 4,184	6,878	4,362	55,000
619- FARMERS MARKET		2023	2023 YTD	2023	2024
		AMENDED	to 7/31/2023	YEAR-END	ADOPTED
Revenues:		BUDGET		ESTIMATED	
Health Fees	619-41746	\$ -	450	5,450	4,000
Total Revenues		\$ -	450	5,450	4,000
Expenditures:		2023	2023 YTD	2023	2024
		AMENDED	to 7/31/2023	YEAR-END	ADOPTED
Expenditures:		BUDGET		ESTIMATED	
Unclassified	617-530-990	-	1,191	3,000	4,000
Total Expenditures:		\$ -	1,191	3,000	4,000
Excess Over (Under) Expenditures		-	(741)	2,450	-
FUND BALANCE		2023	2023 YTD	2023	2024
		AMENDED	to 7/31/2023	YEAR-END	ADOPTED
Fund Equity - January 1 (estimated)		BUDGET		ESTIMATED	
Fund Equity - January 1 (estimated)	619-31101	\$ -	-	-	2,450
Fund Equity - December 31 (estimated)	619-31101	\$ -	(741)	2,450	2,450
TOTAL EQUITY BY FUNCTION		2023	2023 YTD	2023	2024
		AMENDED	to 7/31/2023	YEAR-END	ADOPTED
GENERAL GOVERNMENT		BUDGET		ESTIMATED	
GENERAL GOVERNMENT		\$ 11,794	12,299	12,794	13,594
PUBLIC SAFETY		74,834	116,277	107,380	60,057
PUBLIC WORKS		17,949	17,949	17,949	12,949
HEALTH		164,835	42,206	20,201	70,839
RECREATION & LEISURE		105,864	175,944	112,462	106,077
TOTAL FUND BALANCE - SPEC REVENUE		\$ 375,276	364,674	270,787	263,517

**VILLAGE OF HALES CORNERS
2024 BUDGET - AMERICAN RESCUE PLAN ACT (ARPA)**

Revenues:		2023	2023	2023	2024
Department:		AMENDED	to 07/31/23	YEAR-END	PROPOSED
Commercial Revenues:		BUDGET		ESTIMATED	
Investment Income	614-42205	\$ 1,000	16,509	22,000	-
Grant Revenues					
APRA Federal Funds	614-41514	-			
Total Revenues		\$ 1,000	16,509	22,000	-
Expenditures:		2023	2023	2023	2024
COMPUTERS/IT		AMENDED	to 07/31/23	YEAR-END	ADOPTED
BUDGET				ESTIMATED	
ASSOCIATED APPRAISAL REVAL	614-514-994	-	93,814	110,633	-
VILLAGE HALL APRA EXP	614-517-994	108,500	111,622	112,802	-
POLICE - ARPA EXP	614-521-994	175,000	18,625	19,079	60,000
FIRE - APRA EXP	614-523-994	-	215,967	260,274	-
HEALTH - NEW ARPA EXP	614-530-994	25,000	-	55,000	-
PUBLIC WORKS - ARPA EXP	614-542-994	-	-	-	49,979
Total Expenditures:		\$ 308,500	440,028	557,788	109,979
Excess Over (Under) Expenditures		\$ (307,500)	(423,519)	(535,788)	(109,979)
Fund Balances:					
Fund Equity - January 1	614-31101	645,767	645,767	645,767	109,979
Fund Equity - December 31 (estimated)		\$ 338,267	222,248	109,979	-

**VILLAGE OF HALES CORNERS
2024 BUDGET - AMERICAN RESCUE PLAN ACT (ARPA)**

		2023	2023	2023	2024
		AMENDED	to 07/31/23	YEAR-END	ADOPTED
		BUDGET		ESTIMATED	
Village Hall Projects:					
Elevator Hydraulics	517	23,000	11,000	12,180	
Village Reassessment	514	49,000	42,709	49,000	
Server	514	40,000	51,105	61,633	
Security Cameras	517	46,000	45,917	45,917	
Cabling Project - Village Wide	517	58,000	54,705	54,705	
Update PD Office Space	521	25,000	18,625	19,079	
Health Dept. Facility - parking lot & generator	530	50,000	-	55,000	
Fire Department Projects:					
Roof		169,700	163,700	163,700	
Station Alert	614-523-59940	79,000	34,693	79,000	
Door replacements		17,000	17,574	17,574	
Pending Projects:					
Police Department -Replacement Squad #13		60,000			
Public Works - Pick up with plow & v-box sander		49,000			
GPM Plan		19,372			
Extrication Tools		39,000			
Wellness Center		5,000			
Subtotal Pending approval		109,000			

**VILLAGE OF HALES CORNERS
2024 BUDGET - COVID GRANT FUND**

Revenues:		2023 AMENDED BUDGET	2023 to 07/31/23	2023 YEAR-END ESTIMATED	2024 ADOPTED
Department:					
Grant Revenues					
CDBG Urban Grants	631-41646	\$ -	-	40,000	-
CARES ACT - HEALTH	631-41512	294,300	226,084	284,746	-
Miscellaneous	631-42331	-	810	810	-
Total Revenues		\$ 294,300	226,894	325,556	-
Expenditures:					
MUNICIPAL COURT	631-512-992				-
ADMINISTRATION	631-514-992				-
MAINT. VILLAGE HALL	631-517-992				-
POLICE DEPARTMENT	631-521-992				-
FIRE DEPARTMENT	631-523-992				-
CDBG Grant Expenses	631-530-646	\$ -	32,685	40,000	-
HEALTH DEPARTMENT	631-530-992	294,300	242,749	320,703	-
LIBRARY	631-551-992				-
Total Expenditures:		\$ 294,300	275,434	360,703	-
Excess Over (Under) Expenditures		\$ -	(48,540)	(35,147)	-
Fund Balances:					
Fund Equity - January 1	631-31101	35,147	35,147	35,147	-
Fund Equity - December 31 (estimated)	631-31101	\$ 35,147	(13,393)	-	-

VILLAGE OF HALES CORNERS
2024 BUDGET - NON-MAJOR SPECIAL REVENUE FUNDS - EQUIPMENT REPLACEMENT FUND

Revenues:		2023 AMENDED BUDGET	2023 to 7/31/2023	2023 YEAR-END ESTIMATED	2024 ADOPTED
Intergovernmental					
Department:					
Fire Department					
AFG Grant	700-41621	\$ -	38,555	39,505	-
Grants					
Holz Family Grant - Fire	700-41641	-	20,930	20,930	20,000
Insurance Proceeds - Library	700-42331		27,644	27,644	
Commercial Revenues					
Investment Income	700-42205		6,792	11,600	8,000
Sales of Village Property					
Police Department - Squad Trade In		5,000	14,000	14,000	7,500
Fire Department - ambo sale	700-41714		12,100	12,100	-
Fire Department - Jefferson Fire Equip - rebate	700-42331		3,500	3,500	
Public Works - Sales of Equipment		-			
Transfer from General Fund:					
Police Department		68,000	68,000	68,000	73,000
Fire Department				10,000	9,750
Public Works	700-45339			22,000	18,000
Library				4,000	
Transfer from Special Revenue Fund					
Public Works (SWU)	700-45338	4,000	4,000	4,000	4,000
Total Revenues		\$ 77,000	195,521	237,279	140,250
Expenditures:					
General Government					
Administration					
Financial Software Replacement	700-514-999	\$ 7,500	2,100	2,100	-
Server - required for change from cloud to hosted				9,000	
Library Boiler Insurance Repair	700-551-999		24,550	26,960	-
Public Safety:					
Police Department					
Squad Car Replacement - Sq 14	700-521-999	61,000	61,048	61,048	72,175
Fire Department					
Hoses		-			9,750
Turnout Gear		-	46,164	46,164	20,000
Nozzles	700-523-999	-	-	3,558	
Bunk Room Remodel		15,000		25,000	
Water Heater		11,800	11,980	11,980	
Public Works:					
Chipper		15,000			
Aerial Bucket Truck		30,000	21,660	21,660	
Code Reader	700-543-999	3,900	1,896	1,896	
Zero Turn Mower		-			18,000
Transfer to Capital Projects	700-543-039	-			
Recreation & Leisure					
Library - non capital outlay	700-551-999	4,000	608	608	
Total Expenditures:		\$ 148,200	170,006	209,974	119,925
Excess Over (Under) Expenditures		\$ (71,200)	25,515	27,305	20,325

VILLAGE OF HALES CORNERS
2024 BUDGET - NON-MAJOR SPECIAL REVENUE FUNDS - EQUIPMENT REPLACEMENT FUND

		2023	2023	2023	2024
		AMENDED BUDGET	to 7/31/2023	YEAR-END ESTIMATED	ADOPTED
General Government:					
Administration	700-32300	\$ 32,750	32,750	32,750	22,334
Public Safety:					
Police Department:	700-32320	2,794	2,794	2,794	23,746
Fire Department	700-32340	100,216	100,216	100,216	99,549
Public Works:	700-32350	77,498	77,498	77,498	79,942
Recreation & Leisure:					
Library:	700-32330	11,619	11,619	11,619	15,011
Unappropriated Fund Balance	700-32600-32608	18,024	18,024	18,024	29,624
Fund Equity - January 1 (Estimate) ¹		\$ 242,901	242,901	242,901	270,206

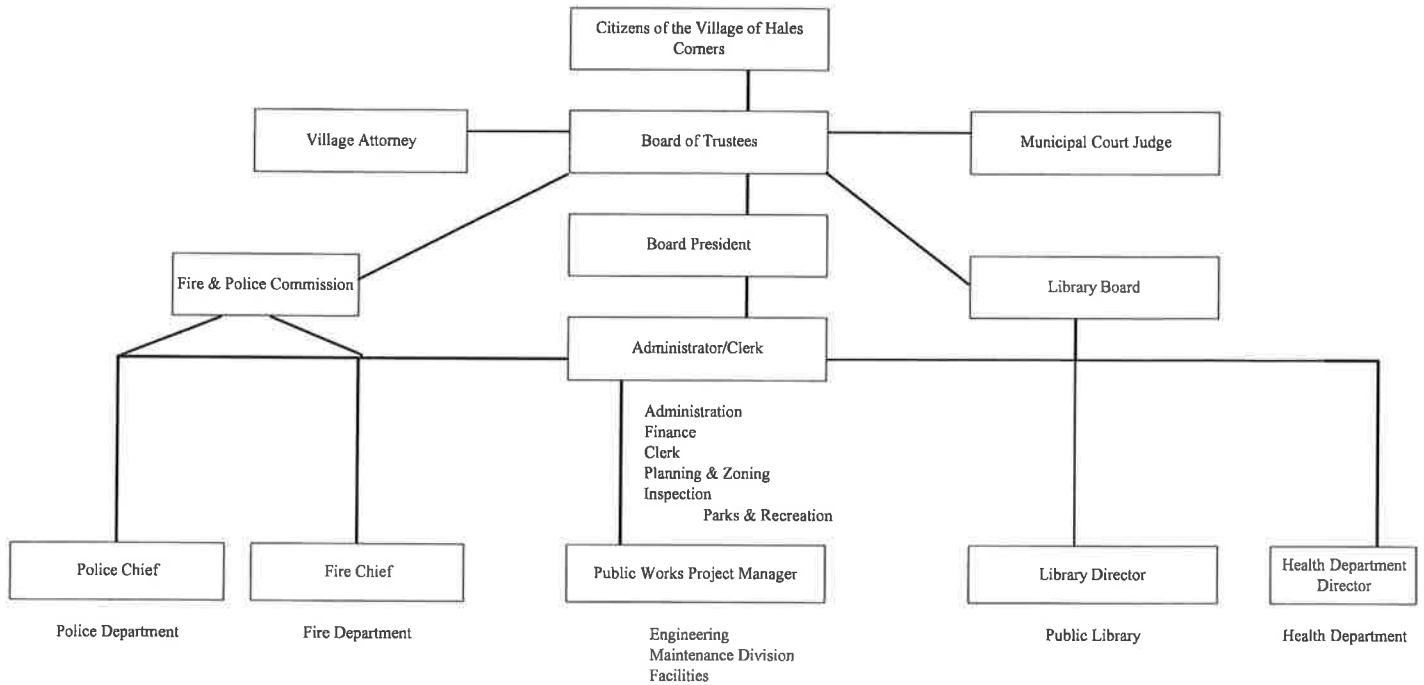
		2023	2023	2023	2024
		AMENDED BUDGET	to 7/31/2023	YEAR-END ESTIMATED	ADOPTED
General Government:					
Administration	700-32300	\$ 25,250	30,650	22,334	22,334
Public Safety:					
Police Department:	700-32320	14,794	23,746	23,746	32,070
Fire Department	700-32340	73,416	117,157	99,549	99,549
Public Works:	700-32350	32,598	61,036	79,942	83,942
Recreation & Leisure:					
Library:	700-32330	7,619	11,011	15,011	15,011
Unappropriated Fund Balance	700-32600-32608	18,024	24,816	29,624	37,625
Fund Equity - December 31		\$ 171,701	268,416	270,206	290,531

**VILLAGE OF HALES CORNERS
2024 BUDGET - COMPUTER REPLACEMENT FUND**

Revenues:		2023 AMENDED BUDGET	2023 to 7/31/2023	2023 YEAR-END ESTIMATED	2024 ADOPTED
Intergovernmental					
Commercial Revenues					
Investment Income	701-42205	\$ 60	539	850	700
Total Revenues		\$ 60	539	850	700
Expenditures:		2023 AMENDED BUDGET	2023 to 7/31/2023	2023 YEAR-END ESTIMATED	2024 ADOPTED
Public Safety:					
Police Department	701-521-999	4,500	4,500	4,500	-
Fire Department	701-523-999	-	4,651	4,651	-
Total Expenditures:		\$ 4,500	9,151	9,151	-
Excess Over (Under) Expenditures		\$ (4,440)	(8,612)	(8,301)	700
Unappropriated Fund Balance -January 1 (Estimate)1	701-32600	\$ 22,945	22,945	22,945	14,645
Unappropriated Fund Balance - December 31	701-32600	<u>\$ 18,505</u>	<u>14,334</u>	<u>14,645</u>	<u>15,345</u>



ORGANIZATIONAL CHART



<u>Demographics*</u>	<u>Hales Corners</u>	<u>Milwaukee County</u>	<u>Wisconsin</u>
Population (est. 2023)	7,586	937,259	5,952,000
Median Home Value (2017-2021)	\$ 251,300	\$ 172,400	\$ 200,400
Median Household Income (2017-2021)	\$ 84,643	\$ 54,793	\$ 67,080
Higher Education Degrees (2017-2021)	38.1%	32.4%	31.5%

*US Census Bureau



Village of Hales Corners

PERSONNEL STAFFING

DEPARTMENT	2020	2021	2022	2023	2024
LEGISLATIVE	7.00	7.00	7.00	7.00	7.00
ADMINISTRATION ⁽¹⁾	3.00	3.00	3.00	3.00	3.00
MUNICIPAL COURT	1.57	1.57	1.50	1.50	1.50
MAINTENANCE/SUNDRY	-	-	-	-	-
POLICE ⁽²⁾	21.23	21.23	21.23	21.23	21.23
FIRE ⁽³⁾	14.80	14.80	13.31	13.31	13.31
INSPECTION ⁽⁷⁾	0.55	1.00	1.00	1.00	1.00
HEALTH ⁽⁸⁾	2.30	2.30	2.30	3.20	3.20
PUBLIC WORKS ⁽⁴⁾	7.33	7.33	7.33	6.86	6.86
LIBRARY ⁽⁵⁾	8.38	8.38	8.38	7.50	7.50
RECREATION ⁽⁶⁾	2.99	2.99	2.99	2.99	2.99
TOTAL FTE'S	69.15	69.62	68.06	67.61	67.61

⁽¹⁾ Administration does not include 21 PT Election Officials

⁽²⁾ Police reduction in Police Aide Position

⁽³⁾ Fire recalculation of FTE count for part-time hours and 6 FTE positions

⁽⁴⁾ Public Works additional 259 hours for part-time permanent employees in 2020.

⁽⁵⁾ Library reduction in part time staff - 2023, Add PT Custodial 2024

⁽⁶⁾ Recreation reduced FTE for PT Director in 2020.

⁽⁷⁾ Reduced PT Inspector in 2020 and PT Clerical became FT Administration Clerical increased in 2021.

⁽⁸⁾ Full Time Public Health Nurse - 2023



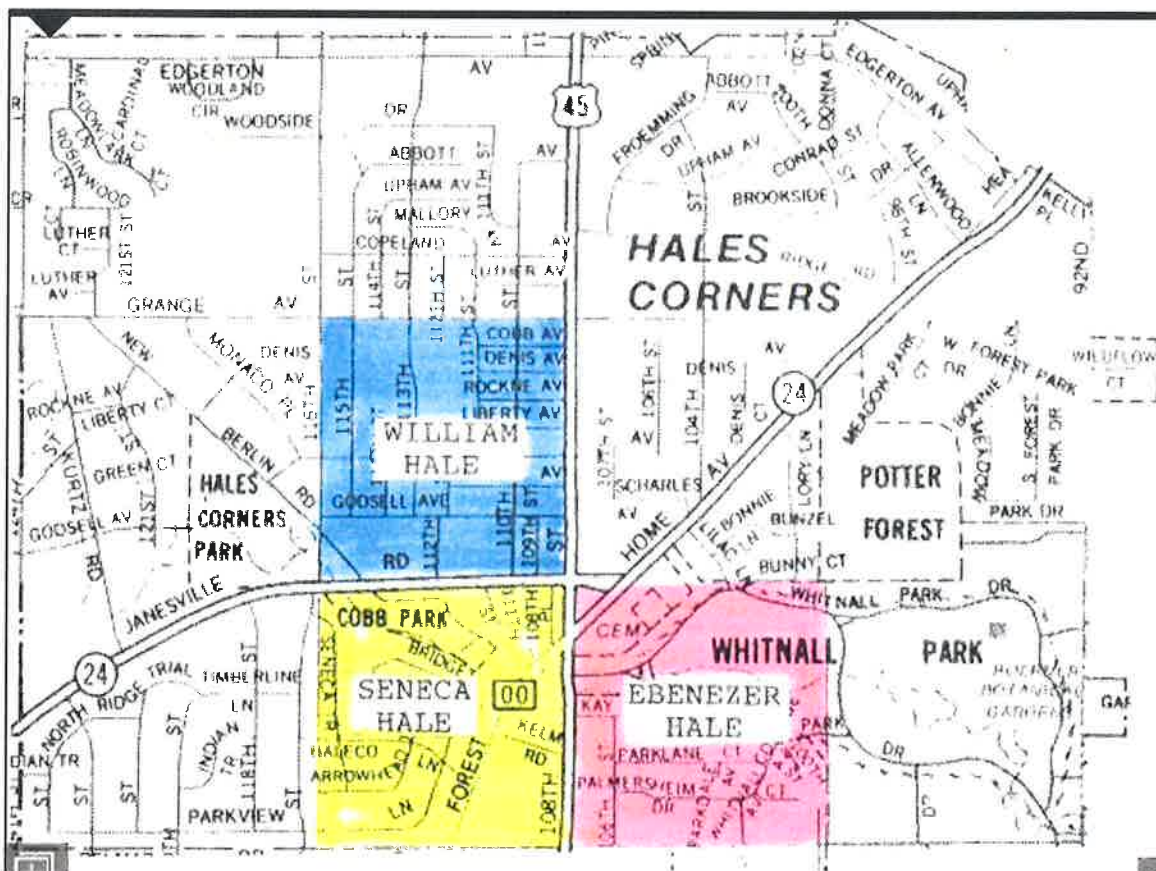
Village of Hales Corners

History

White settlers first arrived in Hales Corners in the late 1830's. At that time, the Potawatomi and Menominee Indian population was compelled by treaty to move to the west, and the land was sold to potential settlers by the United States Government for as little as \$1.25 per acre.

Two brothers, Seneca and William Hale, claimed 160 acres each in 1837. Their father, Ebenezer, joined them and purchased another 160 acres to the east. Their family's property formed three of the four corners at the current intersection of Janesville Road and 108th Street (Hwy. 100). Due to the agricultural traffic along Janesville Road, the area attracted commercial development. It was first referred to as "Hale's Corners" after William Hale, who became the first postmaster. Later, the apostrophe was dropped, and the name Hales Corners stuck.

Hales Corners continued to develop as a commercial and residential center. It was established as an unincorporated village in 1924 and was incorporated as a village on January 30, 1952. The Village's current population is 7,658 (*Wisconsin Department of Administration, 2022*).





Village of Hales Corners

PRINCIPAL EMPLOYERS

EMPLOYER	TYPE OF BUSINESS/PRODUCT	2022 ⁽²⁾			2010		
		NUMBER OF EMPLOYEES ⁽¹⁾	RANK	PERCENTAGE OF TOTAL VILLAGE EMPLOYMENT	NUMBER OF EMPLOYEES	RANK	PERCENTAGE OF TOTAL VILLAGE EMPLOYMENT
Whitnall School District	Elementary & Secondary Education	383	1	8.98%	340	1	7.49%
Holz Motors	Car Dealership	151	2	3.54%	225	2	4.95%
Hales Corners Care Center	Nursing Home	148	3	3.47%	100	5	2.20%
Associated Bank	Bank	136	4	3.19%	120	4	2.64%
Festival Foods	Grocery Store	135	5	3.16%			
Pick 'N Save	Grocery Store	125	6	2.93%	200	3	4.40%
Hales Corners Lutheran Church	Religious Institution & School	110	7	2.58%			
Village of Hales Corners	Municipal Government Services	70	8	1.64%	91	7	2.00%
Culver's	Restaurant	48	9	1.13%	65	10	1.43%
Forest Ridge Senior Community	Senior Living	30	10	0.70%			
Clifford's Supper Club	Restaurant				75	8	1.65%
That's Amore Inc.	Restaurant				72	9	1.59%
Kmart	Retail				100	6	2.20%
				31.32%			
					30.57%		

⁽¹⁾ Total Employees - 4,266 source DataUSA

⁽²⁾ Source: Phone Survey September 2022 - Village Bond :Preliminary Sale

PRINCIPAL PROPERTY TAX PAYERS

		2023			2018*		
		TAXABLE ASSESSED VALUE	RANK	Percent of Village's Total Assessed Value	TAXABLE ASSESSED VALUE	RANK	Percent of Village's Total Assessed Value
Plum Tree Apartments	Apartments	\$ 34,433,300	1	3.5%	\$ 26,133,500	1	3.9%
Forest Ridge LLC	Senior Living	29,334,800	2	3.0%	16,791,500	2	2.5%
Village Market LLC	Shopping Center	14,236,800	3	1.4%	12,032,000	3	1.8%
Parkside III LLC	Apartments	14,156,700	4	1.4%	8,010,400	5	1.2%
Chifest Properties LLC	Shopping Center	9,179,400	5	0.9%			0.0%
Hales Corners Plaza LLC	Shopping Center	8,819,300	6	0.9%	8,083,000	4	
Whitnall Gardens LLC	Apartments	7,015,800	7	0.7%	4,500,000	9	0.7%
Ahom12	Apartments	6,034,900	8				0.0%
LLJ ODG Hales Corners	Shopping Center	4,698,100	9	0.5%	4,957,000	6	0.7%
Ridge Manor LLC	Apartments	4,622,400	10	0.5%	4,487,500	10	0.7%
Hales Corners Care Center	Nursing Home			0.0%	4,322,500	8	0.6%
The Holz Family LLC	Car Dealership			0.0%	4,924,500	7	0.7%
							0.0%
Total Assessed Value		\$ 985,241,700			\$ 672,596,700		

*2018 Data obtained from 2018 Bond Offering - Village of Hales Corners

Grants		BUDGETARY				
Department	Grantor	Fund	2021	2022	2023	2024
July 4th	Holz	604	22,500	10,000	20,000	20,000
Health Dept						
Communities Readiness Initiative (CRI)		605	1,500	1,500	800	2,133
Public Preventative Health Services (PPHS)		605	2,700	2,700	880	2,000
Bioterrorism (BIOT)		605	25,000	25,000	25,978	27,000
Communicable Disease	State	610	2,800	2,800	2,800	2,800
Maternal Health Grant		611	-	2,496	2,608	2,608
Immunization		612	2,000	2,000	2,000	2,000
PHEP Workforce		617		57,300	22,822	77,822
Cares & Related	Federal	613, 616	125,000	654,000	543,258	32,569
Fire Dept						
EMS Grant	State	601	3,500	3,500	3,500	3,000
EMS Grant - training and exams	State	601		5,274	5,200	1,500
EMS Flex Grant	State	601			21,650	
AFG Grant	FEMA	601		39,000	-	
ARPA - Milw County	County	601		12,195	12,195	
Power Cot	Holz	601		25,000		
Dryer	Holz	601	8,000			
Turn out Gear	Holz	700	13,666			20,000
Police Dept						
Click It/Ticket It	State	100	2,016	-	-	-
LWMMI Grant (lexipol)	LWMMI		-	-	-	2,500
BVP - vest grant	State	100		2,560	1,987	1,521
Speed	State	100	4,000	5,000	5,000	-
OWI	State	100	3,000	3,000		-
DOJ Training Supplement	Federal	602	2,560		2,560	2,560
Watchguard Body Cameras - Storage & Warranty	Holz	602	10,290	25,655	-	
SWAT Gear	Holz	602	4,935	-	-	
Crime Prevention	State	602			2,482	15,683
Library						
MCFLS - Reciprocal	County	606	71,896	67,663	81,519	69,715
WiLS Grant (prairie)	State	606	-	-	330	4,670
Public Works						
Forestry	LWMMI	603	5,829	-	-	-
Recycling	State	100	20,039	20,000	20,000	20,000
Streetscape	Holz	603		26,322	-	-
MMSD Green Solutions	MMSD	200	84,441		-	-
General						
ARPA	Federal	614	796,000			
Total			1,211,672	992,965	777,569	310,081

Budgeted Salaries & Benefits By Department	2020	2021	2022	2023	2024
Legislative	29,226	29,226	29,226	29,226	29,226
Municipal Court	70,048	71,423	68,997	87,729	90,669
Administration	296,464	259,930	254,789	267,001	292,852
Police	2,091,413	2,153,849	2,224,369	2,259,517	2,499,096
Fire	862,333	924,175	927,373	973,190	1,063,916
Inspections	12,437	59,438	59,374	58,508	59,844
Health	164,927	157,544	138,840	129,791	134,332
Engineering	107,259	109,368	111,208	121,847	123,868
Highway Maint.	424,601	429,893	454,461	428,087	452,855
Library	433,073	431,265	492,961	464,082	512,310
Recreation	74,709	74,709	55,832	44,500	48,523
Totals	4,566,490	4,700,820	4,817,430	4,863,478	5,307,491
As a % of Total Budget	52.86%	53.26%	53.54%	54.42%	54.31%
% Change in Salaries as part of Total Budget	0.44%	0.41%	0.27%	0.88%	-0.11%
Operating Budget	4,073,048	4,124,685	4,180,873	4,073,910	4,465,729
As a % of Total Budget	47.14%	46.74%	46.46%	45.58%	45.69%
Total Budget Expenditures	8,639,538	8,825,505	8,998,303	8,937,388	9,773,220
Salaries/Benefits Increase	93,345	134,330	116,610	46,048	444,013
Overall Budgetary Increase	106,124	185,967	172,798	(60,915)	835,832
Salaries as a % of Increase	88%	72%	67%	-76%	53%

- 1) Administration fluctuations due to election cycles. 2022 Election Wages reduced due to ePoll Book technology.
- 2) Police Budgets previous to 2017 included an unfunded 18th officer, 2017 funded this position. 2019 includes IT Specialist new position.
- 3) Communications Department staffing and budget transferred to Greendale under an intergovernmental agreement.
- 4) Fire Budgets added full-time employee in 2020 for a total of 6.
- 5) Inspections Department has had transitional staffing from full time to part time and back again.
- 6) Health Dept - includes increase in grant funding vs. tax levy in 2022.
- 7) Municipal Court - bailiff eliminated in 2022 as Police personnel assist in courtroom.

DEPARTMENT	2024 Proposed Total Budget	2024 Per Capita	2024 Per Service Hour	2024 Personnel Costs Per Hour	2024 Hours of Service
LEGISLATIVE	96,984	\$ 12.62	\$ 71.84	\$ 21.65	1,350
MUNICIPAL COURT	105,794	\$ 13.77	\$ 52.69	\$ 45.15	2,008
ADMINISTRATION	411,929	\$ 53.62	\$ 199.77	\$ 145.17	2,062
MAINTENANCE/SUNDRY	137,746	\$ 17.93	n/a		
TOTAL GENERAL GOVERNMENT	752,453	\$ 97.95	\$ 138.83	\$ 211.97	5,420
POLICE	3,087,414	\$ 401.90	\$ 352.12	\$ 283.49	8,768
FIRE	1,350,063	\$ 175.74	\$ 153.98	\$ 120.42	8,768
INSPECTIONS	120,224	\$ 15.65	\$ 59.87	\$ 29.80	2,008
TOTAL PUBLIC SAFETY	4,557,701	\$ 593.30	\$ 422.95	\$ 433.71	10,776
HEALTH	161,120	\$ 20.97	\$ 80.24	\$ 66.90	2,008
TOTAL HEALTH	161,120	\$ 20.97	\$ 80.24	\$ 66.90	2,008
ENGINEERING/SANITATION	1,338,917	\$ 174.29	\$ 666.79	\$ 61.69	2,008
HIGHWAY	838,661	\$ 109.17	\$ 417.66	\$ 225.53	2,008
TOTAL PUBLIC WORKS	2,177,578	\$ 283.46	\$ 542.23	\$ 287.21	4,016
LIBRARY	640,200	\$ 83.34	\$ 210.70	\$ 168.61	3,039
RECREATION	84,536	\$ 11.00	\$ 268.37	\$ 154.04	315
TOTAL LEISURE SERVICES	724,736	\$ 94.34	\$ 216.11	\$ 322.65	3,354
DEBT SERVICE	1,314,023	\$ 171.05			
TOTAL DEBT SERVICE	1,314,023	\$ 171.05			
CONTINGENCY	207,000	\$ 26.95			
TOTAL CONTINGENCY	207,000	\$ 26.95			
TOTAL GENERAL FUND	9,894,610	\$ 1,288.03	\$ 386.91	\$ 206.95	25,574