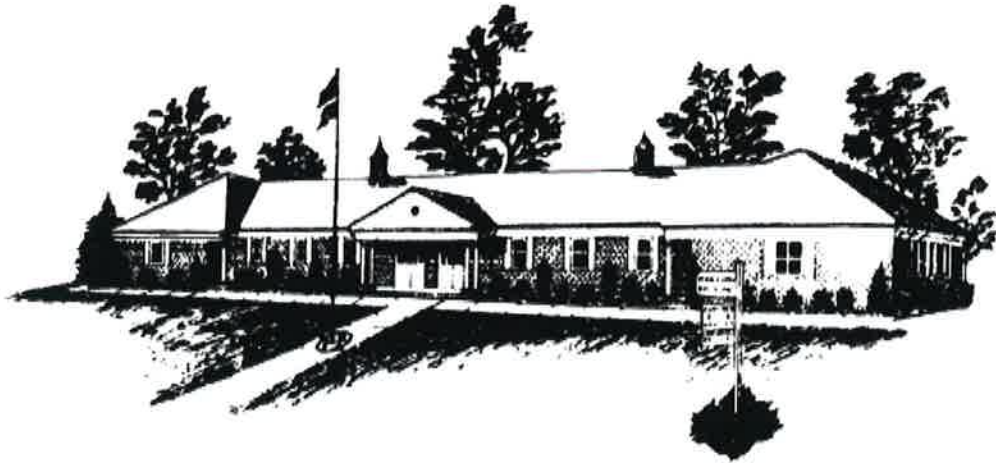


# VILLAGE OF HALES CORNERS

WISCONSIN



## 2025 Adopted Budget

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Fiscal Year Beginning January 1, 2025

# TABLE OF CONTENTS

	Fund	Department	<u>PAGE(S)</u>
Administrative Summary			1-8
What your tax dollar buys			9
Where your tax dollar goes			9
Public Hearing Notice			10
Tax Levy Summary			11
Functional Expenditure Analysis			12-13
5 Year Capital Plan			14
General Fund Operating Summary	100		15
General Fund Revenues	100		16-18
General Fund Expenditures	100		19-33
Health Insurance Reserve Fund	150		33
Compensation Reserve Fund	175		33
Debt Service Fund	500		34
Capital Projects Fund Detail			
General Capital Projects	200		35
Sewer Rehabilitation	201		36
Storm Water Utility	202		37
Hales Happiness Water Project	203		38
Tax Incremental Districts	460		39
Non-Major & Special Revenue Funds (SRF)			
General	600		40
Fire	601		41
Police	602		42
Public Works	603		43
July 4th Fund	604		44
Health Dept - General	605		45
Library	606		46
Health - Communicable Disease	610		47
Health - Maternal Health	611		47
Health - Immunization	612		48
Health - Enhance Covid Detection	613		48
Health - Public Health Infrastructure	615		49
Health - Covid Vaccine Grant	616		49
Health - PHEP Workforce	617		50
Farmers Market	619		51
Summary of SRF by Function			52
ARPA Fund	614		53
COVID Grant Fund	631		53
Equipment Replacement Fund	700		54-55
Information Technology Fund	701		56
Appendices			
Organizational Chart & Demographics			57
Personnel Information - Staffing Table			58
Listing of Principal Employers and Principal Taxpayers			59
Grant Summary			60
Salaries & Benefits by Department			61
Cost per Service Hour			62
Hales Corners - History and Location Map			63

## **2025 – VILLAGE OF HALES CORNERS**

### **EXECUTIVE BUDGET SUMMARY**

Presented within these pages is the proposed 2025 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 1.03% or \$60,876 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 3.8%. Due to the Shared Revenue Bill, adopted in June, 2023, aid payments for shared sales tax revenues provided \$203,894 in additional funds to support public safety and public works expenditures. The Expenditure Restraint Program, suspended for limits in 2024, allowed the Village to increase expenditures by \$326,062 (net of debt service) to support operations and still qualify for the aid payment. The Village qualified under this program however aid is frozen at \$140,267. Overall, the increase in expenditures in the General Fund for this proposal is \$356,397 (3.64%) which is less than the rate of inflation for the past twelve months.

General Transportation Aid (GTA) of \$658,780, which is a decrease of this aid category of \$5,118. GTA in 2024 was \$663,996. The Functional Expenditure Analysis presented on pages 12-13 breaks down the use of these funds for the various departments. The Police Department has been allocated \$111,665 and the Fire Department will be utilizing \$58,841 of this aid to stabilize personnel in these departments, while the Public Works will be using \$33,388 for road maintenance efforts such as crack filling and shouldering efforts to maintain roads constructed in the past six years to maintain their condition longer which had been deferred due to funding shortfalls in previous budgets.

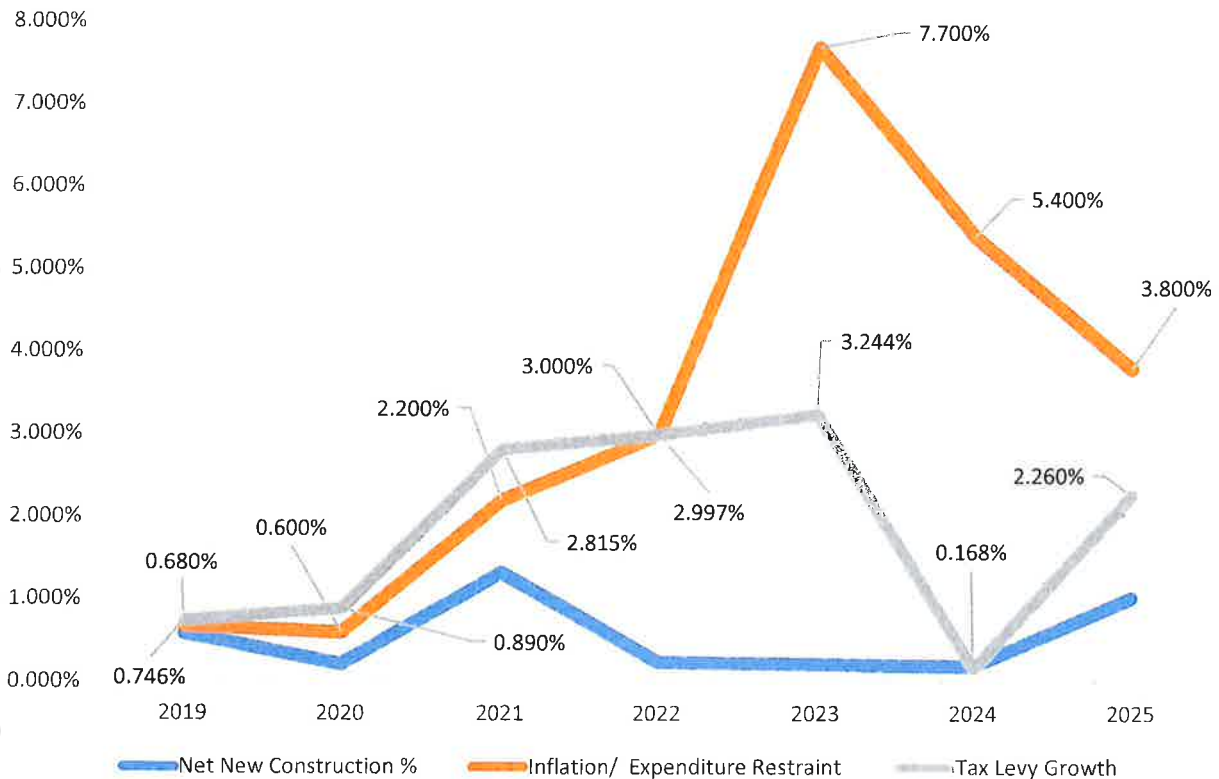
The interest earnings increase is a proposed to increase to \$10,038 or (6.6%) over the previous year. This rise in interest rates is a volatile source of funds. Yearend 2024 projections are \$301,750 from a budget adopted amount of \$153,285. High investment yields have slowed due to Federal Rate reductions in September and October 2024. They are predicted to remain at 4%, and the Village has chosen a conservative assumption of 4% to provide for stability in this source of funds.

Ambulance revenues are increasing by 31.5% (\$102,505) due to increases in call volume, rate adjustments and the simplification of the fee structure for ambulance transport. The Village will be issuing \$1,185,000 in General Obligation Notes to replace a 26 year old fire engine that has exceeded its useful life by six years and to replace the pavement surrounding the Fire Station that has degraded since its construction was built in 2003 (over 22 years ago). The funding for the principal and interest on the debt service is intended to be from ambulance revenues. Initially, a State Trust Fund Loan (STFL) was applied for this purpose, but with the decrease in the Fed Rate, a GO Note issuance is predicted to yield an annual estimated savings of \$30,000 a year over the STFL program.

Debt Service costs for 2025 are \$1,471,500 which is an increase of \$154,478 from 2024. This includes an estimate of \$141,375 for the fire engine and station note to be funded by surplus revenues. 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 \$1,230,000. Based upon the impact to the 2025 Proposed Budget, the Village has available capacity of \$241,500. This is an increase in capacity, a positive variance, compared to 2024 level of available capacity which was \$206,373. In 2022 and 2023 Budgets, the Village had to use some of the debt service reserve capacity to fund operations. The 2024 Adopted and 2025 Proposed Budget 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.

Below is a graph depicting shortfalls of levy available compared to inflationary costs for the years 2019 to 2025. The red line represents inflation, the blue represents net new construction which supports tax levy capability and the grey line indicates the actual tax levy based upon ability to fund expenditures. Other than in 2022, which was near the inflation rate, the Village has been sustaining operations through sound financial practices below inflationary and growth factors. The blue line for Net New Construction increased in 2025 due to the completion of the Forest Ridge Senior Community expansion. The Village, as a primarily developed community, will not be able to rely on a growth rate of 1% increases as capacity for new development is extremely limited.

Net New Construction, Inflation (ERP) and Tax Levy Comparison



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, this is becoming an impossible task. The increased revenue from the State Shared Sales Tax Bill, Act 19, passed this year along with high interest rates have provided some relief in both 2024 and 2025. The Village has a 27.7% Working Capital Reserve to address emergencies, but this source of funds should be utilized for ongoing operations. The 2025 Proposed Budget includes the planned use of \$200,000 in predicted surplus revenues and expenditures for 2024 year end to provide for one time capital equipment purchases so as not to impact tax levy limits in 2025. This has also been an ongoing practice for several years. The surpluses anticipated for 2024, are from ambulance revenues, interest earnings and position vacancies.

## Budget Summary

The 2025 Adopted 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 4.34% or \$8,766 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 10.19% or \$8,104 increase in tax levy to support fuel needs.
3. Health, Dental, Vision and Life insurance premiums are decreasing by \$87,662 for 2025 proposed Budget. This is due to restructuring of health plan coverage to a tiered narrow network. The savings over previous year's premium costs is 5.7%. Some of the decrease in costs is due to plan selections made by benefit eligible employees. Regardless, the savings in this category is 12.7% overall.
4. Storm water utility fee has increased for 2025 to \$45.18/Equivalent Residential Unit (ERU) per household to address storm water maintenance and ditching needs village-wide to address water runoff.
5. Sewer Operating and Maintenance charges are estimated to increase from \$55.20 to \$59.33 or 7.5% over 2024 annual support fees. The increase is due to deferred projects to assess the condition of sanitary sewer mains village-wide.
6. Refuse and recycling charges have increased from \$202.37 per household in 2024 to \$203.94 for 2025.
7. Revenues, excluding tax levy, are predicted to increase by 4.6% or \$167,900. Interest earnings are projected to increase for 2025 by \$10,038.
8. The Village mill rate has decreased from \$6.46 per \$1,000 to \$6.13 for the Village share of 2024 tax bills.

Equalized Values, calculated by the State of Wisconsin Department of Revenue, for assessable property in the Village have shown that commercial values increased by \$30,738,600 (11.6%), residential property values increased 7.7% or \$50,243,500, and manufacturing values increased by 13.0% or \$106,500 for 2024. The reassessment

completed in 2023 was completed late in 2023 which reflected 106% assessment ratio (equalized value to assessed values). The 2024 Assessment completed by the Village Assessor shows modest increases in value compared to the values set by the State which results in a 102% assessment ratio.

Assessed values for 2023 to 2024 are presented below.

EQUALIZED VALUE	2023	2024	\$ CHANGE	% CHANGE
RESIDENTIAL	\$ 654,032,100	\$ 704,275,600	\$ 50,243,500	7.7%
COMMERCIAL	263,923,400	294,662,000	30,738,600	11.6%
MANUFACTURING	819,000	925,500	106,500	13.0%
TOTAL	\$ 928,903,200	\$ 999,863,100	\$ 70,959,900	7.6%

ASSESSED VALUE	2023	2024	\$ CHANGE	% CHANGE
RESIDENTIAL	\$ 690,519,500	\$ 692,224,700	\$ 1,705,200	0.2%
COMMERCIAL	293,758,800	299,887,700	\$ 6,128,900	2.1%
MANUFACTURING	963,400	963,400	-	0.0%
TOTAL	\$ 985,241,700	\$ 993,075,800	\$ 7,834,100	0.8%

General Fund expenditures are increasing overall by 3.15%. A breakdown by functional category is prepared below.

#### General Government:

General Government 2025 Proposed Budgets increased by 8.8% or \$67,473 more than amended budget for 2024. General Governmental departments include Legislative, Administration, Municipal Court and Village Hall Maintenance & Sundry expenditures. The Administration budget increase of \$28,877 is related to the creation of an internal service fund for Information Technology. This will affect all departments as the previous costs for this were all within the Police Department. The costs will now be allocated to the users based upon equipment and personnel assigned to each department. The allocation for Administration is \$78,103. Without this change in allocation, the Administration budget is \$49,226 (12.9%) less than 2024 Amended Budgets. Below is the allocation to the new fund for each department:

Admin/Legislation	\$ 78,103
Municipal Court	9,237
Police	83,599
Fire	49,978
Health	22,837
Public Works	18,038
Total:	\$ 261,792

#### Protections of Persons & Property:

This expenditure area is for Public Safety expenditures and include Police, Fire and Inspection Services Departments. The proposed budget in 2025 funding is increasing by 1.8% or \$86,928. This small increase also is reflective of the \$261,792 reduction for the IT Service fund from above.

The Police Department is proposed to decrease (see note relative to new IT Fund costs removed from this department) by 4.1% (\$127,067) and the Fire Department budget as presented is increasing by \$209,877 compared to 2024 levels. Police Department salaries and benefits are increasing by 1.4%, benefits are decreasing by 8.19% and operating expenses are decreasing by 16.2%. The wages and benefits are again reflective of the change in accounting practices for IT. Operating expenses are reducing due to the planned use of surplus to replace squad cars that would have been an increase of \$75,000 to the levy had no other sources of funds been utilized.

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 this 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 8.14% overall primarily as a result of the IT Fund. Comparisons between 2024 and 2025 Budget without the IT allocation, result in a 5.8% decrease due to grant funding efforts by this department.

#### Public Works:

Highway Maintenance funding is increasing by \$46,492 (5.5%). Engineering Department (542) is increasing by \$32,120 (2.4%). The Engineering Department increase is related to a recently awarded trash and recycling agreement which is recovered through tax levy assessments and an increase in sewer rates from Milwaukee Metropolitan Sewerage District (MMSD) which is also offset in user fees to both residential and commercial properties. Funds have been added to address crack filling, shoulder repairs and other maintenance efforts to keep our roads in good repair. We continue to make road improvements a priority for our residents.

#### Education, Parks & Recreation:

Library expenditures as proposed are decreasing by 0.25% or (\$1,584). Under Wisconsin Statutes, specifically Chapter 43, statutes designate Library Budgetary appropriation specific authority to the Library Board after adoption. There are no new positions included for this department, however a restructuring of existing staff into new roles is included with the proposal. Minor salary adjustments have been made to adjust for the new duties.

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. Revenues for this department are proposed at \$97,675 from revenues generated by the summer recreation program and total

expenditures are proposed at \$106,319 inclusive of the \$10,000 transfer for July 4<sup>th</sup> Community Celebration costs resulting in an overall slight contribution from the tax levy of \$8,644.

#### Tax Incremental District No. 4:

Tax Incremental District Number 4, created in 2016, has recorded equalized value growth over the base increment of \$14,697,800 for the 2024 valuation period. The 2025 proposed budget provides for \$271,492 in tax levy and \$181,369 in principal and interest payments to the developer of the site for a \$1,650,000 incentive provided under an approved developer's agreement. The Village was able to advance a debt principal payment in the amount of \$146,463 which reduces the obligation and enables to the Village to close the district in 2030, eleven years ahead of schedule if no other advances are paid. The Village has completed this advance funding twice, once in 2021 and again in 2024. This has resulted in savings of \$93,411 in interest payments to the developer. Each year at the close of the fiscal period, excess funds available will be discussed as an advance to the developer on the incentives in order to retire the district in advance.

#### Capital Funds:

The 2025 proposed budget as submitted provides for \$1,300,000 for street improvement programs to reconstruct roadways in the Hales Happiness Subdivision as part of a water project to convert this area from a water trust to a municipal water system ultimately maintained by Milwaukee Water Works. The water main portion of the project is predicted to be \$6,000,000 which will be paid for through grants and special assessments. The water main project is recorded in fund 203 – Hales Happiness Water Project.

The Village intends to issue \$1,185,000 in General Obligation Notes to purchase a replacement fire engine and parking lot as previously discussed in this summary. The funds received and the expenses incurred will be recorded in the Capital Fund. Expenses and revenues relative to a Library proposed renovation are included for discussion only at this time as the funding for this project is in development.

The replacement of capital equipment includes one squad car as a replacement vehicle for the Police Department, \$83,250, and \$125,100 in Public Works equipment to replace a ¾ ton pickup, replace a smooth drum compactor for road repair use, a tilt deck trailer and grapple for tree work that will be an attachment to the existing skid steer.

All purchases for Capital and Equipment purchase are subject to Village Board approval prior to commencing construction or purchasing any item funded through these accounts.

#### Internal Service Fund:

Information Technology Fund: This is a new fund for the Village established from existing personnel allocations previously recorded in the Police Department. This position is reclassified to "director" and an additional position of a technician is proposed to assist every department with the expanding use of technology in across all functions. The fund was originally established for replacement of computers and has had reserves available to fund the addition of the new employee. Most of the costs are allocated to the departments for labor and overhead. The net change in this



fund for 2025 is a decrease of \$859. All but approximately \$7,000 of expenditures are transferred to the departments using the services.

#### Non-Major Funds:

These funds are all self-supporting grant programs and designated Village Community-wide programs. The Health Department has over \$207,965 in grant funds proposed for 2025 and Library resources from the Milwaukee County Federated Library System (MCFLS) are anticipated at \$67,321.

All other Non-Major funds are grant or donations supported and have no impact on the tax levy. Below is the summary of reserves for the various grants by department.

	2024	2024	2025
	AMENDED BUDGET	YEAR-END ESTIMATED	DEPARTMENT REQUESTED
<b>TOTAL EQUITY BY FUNCTION</b>			
GENERAL GOVERNMENT	\$ 27,660	38,575	39,375
PUBLIC SAFETY	49,331	88,815	94,351
PUBLIC WORKS	12,949	17,949	17,949
HEALTH	99,690	30,519	32,319
RECREATION & LEISURE	108,204	121,268	108,664
<b>TOTAL FUND BALANCE - SPEC REVENUE</b>	<b>\$ 297,833</b>	<b>297,125</b>	<b>292,657</b>

#### Summary:

The Village of Hales Corners anticipates the General Fund to close with \$2,512,098 in available reserves at the end of 2024. 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 \$1,689,383 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 59.6%, a decrease in reliance from 2023 which was 60.4%. The 2025 Budget Proposal includes a proposed tax levy of \$6,043,783 or 2.26% increase. This is an increase of \$133,496 over the previous year levy.

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.

Home Value	23/24	24/25	Net Change
340,000	5,670	5,439	(232)
365,000	6,110	5,861	(249)
390,000	6,549	6,282	(267)
415,000	6,988	6,704	(284)
440,000	7,428	7,126	(302)

Other Special Charges

	23/24	24/25	Net Change
Garbage	202.37	203.94	1.57
Stormwater	25.00	45.18	20.18
Sewer O&M	220.78	237.29	16.51
Total	448.15	486.41	38.26

As of the publication of this document, the First Dollar Credit, Lottery Credit and School Levy credit are unknown. The State of Wisconsin does not release these numbers until November 20, 2024. The rate in 2024, excluding the credits for school levy, first dollar and lottery credits, was \$19.01 per \$1,000. The estimated rate for 2025 is \$18.47, a 2.82% decrease in costs per thousand.

Below is a comparison of tax levy amounts for the jurisdictions collected by the Village of Hales Corners:

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

	2023-2024	2024-2025	% Change
Village	6.4579	6.1472	-4.81%
Milwaukee County	3.2755	3.1417	-4.08%
MMSD	1.2842	1.2371	-3.67%
Whitnall School District	7.1524	7.1823	0.42%
MATC	0.8367	0.8006	-4.31%
Gross Tax Rate	19.0067	18.5090	-2.62%
State School Levy Credit	(1.4338)	(1.5192)	5.95%
Net Tax Rate	17.5729	16.9899	-3.32%
First Dollar Credit	(64.37)	(65.36)	1.54%
Lottery Credit	(239.91)	(210.44)	-12.28%

The financial challenges of our residents is at the forefront of our deliberations as we develop our annual budgets. 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  
2025 Adopted Budget



Where your Tax Dollar Goes  
2025 Tax Levy



## NOTICE OF PUBLIC HEARING:

## 2025 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 25, 2024 at 7:00 p.m., in the Village Hall, 5635 S. New Berlin Road, Hales Corners, Wisconsin, to consider the recommended 2025 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 2025 Budget.

General Fund	2024 Amended Budget	2025 BOARD PROPOSED	% Change
<b>REVENUES:</b>			
General Property Taxes	5,910,287	6,043,783	2.26%
Intergovernmental Revenue	1,212,215	1,256,318	3.64%
Licenses & Permits	134,160	124,935	-6.88%
Fines & Forfeitures	135,000	110,000	-18.52%
Public Charges for Services	2,027,956	2,169,332	6.97%
Commercial Revenues	153,285	163,323	6.55%
Other Financing Sources	6,226	-	100.00%
Total Revenues	9,579,129	9,867,691	3.01%
Appropriation of Surplus	207,000	262,000	26.57%
Total Revenues & Appropriation of Surplus	9,786,129	10,129,692	3.51%
<b>EXPENDITURES:</b>			
General Government	769,953	832,426	8.11%
Protection of Persons & Property	4,439,951	4,631,516	4.31%
Public Works	2,074,578	2,226,190	7.31%
Public Health	161,120	174,233	8.14%
Education, Parks & Recreation	724,736	744,935	2.79%
Debt Service	1,199,315	1,230,000	2.56%
Contingency	189,500	262,000	38.26%
Transfers Out	220,750	35,000	-84.14%
Total Expenditures	9,779,903	10,136,300	3.64%

	ACTUAL FUND BALANCE 01/01/24	PROJECTED TOTAL REVENUES	PROJECTED TOTAL EXPENDITURES	PROJECTED FUND BALANCE 12/31/24	2024 PROPERTY TAX CONTRIBUTION
Projected 2024 Results					
General Fund	2,498,692	9,690,683	9,477,967	2,711,408	4,490,222
Health Reserve Fund	233,090	13,000	6,226	239,864	
Compensation Reserve Fund	75,952	4,000	-	79,952	
Debt Service Fund	104,126	1,268,284	1,314,023	58,387	1,199,315
Capital Project Funds	2,789,599	1,331,185	2,598,212	1,522,572	120,000
Sewer Rehabilitation Fund	561,893	105,950	532,428	135,415	
TIF #4 Fund	135,432	260,276	355,918	39,791	
Storm Water Utility Fund	150,361	124,175	82,308	192,228	
Hales Happiness Water Project Fund	-	254,596	229,412	25,184	
American Rescue Plan Act (ARPA)	32,151	13,820	45,971	-	
COVID - Cares Act	10,379	-	10,379	-	
Equipment Replacement Fund	263,611	340,953	240,794	363,770	100,750
Computer Replacement Fund	14,649	761	851	14,559	
Non-Major Special Revenue Funds	305,761	269,489	276,754	298,496	
Total	7,175,695	13,677,172	15,171,242	5,681,625	5,910,287

	PROJECTED FUND BALANCE 01/01/25	PROJECTED TOTAL REVENUES	PROJECTED TOTAL EXPENDITURES	PROJECTED FUND BALANCE 12/31/25	2025 PROPERTY TAX CONTRIBUTION
Projected 2025 Results					
General Fund	2,711,408	9,867,691	10,136,300	2,442,800	4,778,783
Health Reserve Fund	239,864	7,000	6,608	240,256	
Compensation Reserve Fund	79,952	2,500	-	82,452	
Debt Service Fund	58,387	1,439,043	1,471,500	25,930	1,230,000
Capital Project Funds	1,522,572	3,882,480	4,835,000	570,052	35,000
Sewer Rehabilitation Fund	135,415	31,000	93,972	72,443	
TIF #4 Fund	39,791	342,183	182,049	199,925	
Storm Water Utility Fund	192,228	206,839	215,539	183,527	
Hales Happiness Water Project Fund	25,184	6,023,000	6,000,000	48,184	
American Rescue Plan Act (ARPA)	-	-	-	-	
COVID - Cares Act	-	-	-	-	
Equipment Replacement Fund	363,770	21,500	216,030	169,240	-
Computer Replacement Fund	14,559	-	859	13,700	
Non-Major Special Revenue Funds	298,496	351,322	352,790	297,028	
Total	5,681,625	22,174,559	23,510,647	4,345,536	6,043,783

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Edited after public hearing to conform to adopted budget.

Estimated tax levy upon proposed 2025 Budget is \$6.14722 for each \$1,000 of assessed valuation of both real and personal property. General Property Tax levied for 2024 to support the 2025 Budget Proposal is \$6,043,783 and Tax Incremental District #4 is estimated at \$308,923.

VILLAGE OF HALES CORNERS

Tax Levies & Rates

2025

VILLAGE TAX LEVIES	2023/2024 Proposed	Change from Prior Year	2024/2025 Proposed	Change from Prior Year
General Fund (Operating)	\$ 4,490,222		\$ 4,778,783	
Special Revenue/Equipment Replacement	100,750		-	
Capital Project Funds	120,000		35,000	
Debt Service	1,199,315		1,230,000	
<b>Total Village Levy</b>	<b>5,910,287</b>	<b>3.42%</b>	<b>6,043,783</b>	<b>2.26%</b>
 TIF District #4				
Village	88,433		102,599	
Milwaukee County	45,197		52,437	
MMSD	17,586		20,648	
Whitnall School District	97,945		119,875	
MATC	11,458		13,363	
<b>Total</b>	<b>260,619</b>	<b>2.42%</b>	<b>308,923</b>	<b>18.53%</b>
 <b>Total Village Levy</b>	<b>5,998,720</b>	<b>3.40%</b>	<b>6,146,382</b>	<b>2.46%</b>
 Milwaukee County	3,020,694		3,088,873	
MMSD	1,175,321		1,216,298	
Whitnall School District	6,545,973		7,061,461	
MATC	765,751		787,158	
<b>Total Tax Levy (gross)</b>	<b>17,678,646</b>	<b>3.38%</b>	<b>18,506,496</b>	<b>4.68%</b>
<b>State School Levy Credit</b>	<b>(1,412,667)</b>	<b>-5.12%</b>	<b>(1,481,193)</b>	<b>4.85%</b>
<b>Total tax levy (net)</b>	<b>\$ 16,552,812</b>	<b>3.42%</b>	<b>\$ 17,025,303</b>	<b>2.85%</b>
 <b>Assessment Ratio</b>	<b>1.0607</b>		<b>0.9751</b>	<b>-8.06%</b>
 Equalized Value:	928,903,200		999,863,100	7.64%
Assessed Value:	985,241,700		975,001,800	-1.04%

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

	2023-2024	2024-2025	% Change
Village	6.4579	6.1472	-4.81%
Milwaukee County	3.2755	3.1417	-4.08%
MMSD	1.2842	1.2371	-3.67%
Whitnall School District	7.1524	7.1823	0.42%
MATC	0.8367	0.8006	-4.31%
<b>Gross Tax Rate</b>	<b>19.0067</b>	<b>18.5090</b>	<b>-2.62%</b>
 State School Levy Credit	(1.4338)	(1.5192)	5.95%
<b>Net Tax Rate</b>	<b>17.5729</b>	<b>16.9899</b>	<b>-3.32%</b>
 First Dollar Credit	(64.37)	(65.36)	1.54%
<b>Lottery Credit</b>	<b>(239.91)</b>	<b>(210.44)</b>	<b>-12.28%</b>

**VILLAGE OF HALES CORNERS**  
**2025 GENERAL FUND OPERATING BUDGET - FUNCTIONAL & FUNDING SOURCES ANALYSIS**

DEPARTMENT	2025 SOURCES	TAX LEVY	FEES & GRANTS	OTHER <sup>1</sup>	SHARED REVENUE ADJUSTMENT	2025 EXPENDITURES
LEGISLATIVE	\$ 90,900	85,641	-	5,259	-	90,900
MUNICIPAL COURT	113,896	(2,693)	110,000	6,589	-	113,896
ADMINISTRATION	458,306	326,109	44,667	87,531	-	458,306
MAINTENANCE/SUNDRY	174,324	161,639	2,600	10,085	-	174,324
<b>TOTAL GENERAL GOVERNMENT</b>	<b>\$ 837,426</b>	<b>570,696</b>	<b>157,267</b>	<b>109,464</b>	<b>-</b>	<b>837,426</b>
POLICE	\$ 2,960,347	2,402,820	274,600	171,263	111,665	2,960,347
FIRE	1,559,940	858,288	491,172	151,639	58,841	1,559,940
INSPECTIONS	111,228	36,643	68,150	6,435	-	111,228
<b>TOTAL PUBLIC SAFETY</b>	<b>\$ 4,631,516</b>	<b>3,297,752</b>	<b>833,922</b>	<b>329,337</b>	<b>170,506</b>	<b>4,631,516</b>
HEALTH	174,233	136,328	27,825	10,080	-	174,233
<b>TOTAL HEALTH</b>	<b>\$ 174,233</b>	<b>136,328</b>	<b>27,825</b>	<b>10,080</b>	<b>-</b>	<b>174,233</b>
ENGINEERING/SANITATION	\$ 1,371,037	(68,873)	1,360,001	79,909	-	1,371,037
HIGHWAY	885,153	350,292	395,480	105,993	33,388	885,153
<b>TOTAL PUBLIC WORKS</b>	<b>\$ 2,256,190</b>	<b>281,419</b>	<b>1,755,481</b>	<b>185,901</b>	<b>33,388</b>	<b>2,256,190</b>
LIBRARY	\$ 638,616	525,096	76,575	36,945	-	638,616
RECREATION	106,319	2,493	97,675	6,151	-	106,319
<b>TOTAL LEISURE SERVICES</b>	<b>\$ 744,935</b>	<b>527,589</b>	<b>174,250</b>	<b>43,096</b>	<b>-</b>	<b>744,935</b>
DEBT SERVICE	\$ 1,230,000	1,230,000	-	-	-	1,230,000
<b>TOTAL DEBT SERVICE</b>	<b>\$ 1,230,000</b>	<b>1,230,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,230,000</b>
CONTINGENCY	262,000	-	-	-	-	262,000
<b>TOTAL CONTINGENCY</b>	<b>\$ 262,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>262,000</b>
<b>TOTAL GENERAL FUND</b>	<b>\$ 10,136,300</b>	<b>6,043,783</b>	<b>2,948,745</b>	<b>677,878</b>	<b>203,894</b>	<b>10,136,300</b>
<b>PERCENTAGE OF TOTAL</b>	<b>100.0%</b>	<b>59.6%</b>	<b>29.1%</b>	<b>6.7%</b>	<b>2.0%</b>	<b>100.0%</b>

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

(continued)

2025 SALARIES	2025 FICA/WRS	2025 HEALTH & DENTAL INSURANCE	2025 OTHER INSURANCE	2025 SALARIES & BENEFITS TOTAL	2025 OPERATING	2025 CONTRACTUAL SERVICES	2025 UTILITIES	2025 TRANSFERS & CAPITAL OUTLAY
27,000	2,226	-	-	29,226	25,474	36,200	-	-
73,746	8,595	19,256	152	101,749	11,797	-	350	-
304,950	37,808	17,696	960	361,414	35,022	58,890	2,980	-
-	-	-	-	-	20,000	100,449	48,875	5,000
<b>405,696</b>	<b>48,629</b>	<b>36,952</b>	<b>1,112</b>	<b>492,389</b>	<b>92,293</b>	<b>195,539</b>	<b>52,205</b>	<b>5,000</b>
1,770,878	380,688	298,025	1,593	2,451,184	192,393	316,770	-	-
995,259	156,222	37,121	1,284	1,189,886	178,847	53,802	32,650	104,755
43,113	6,295	9,656	48	59,112	3,366	48,750	-	-
<b>2,809,250</b>	<b>543,205</b>	<b>344,802</b>	<b>2,925</b>	<b>3,700,182</b>	<b>374,606</b>	<b>419,322</b>	<b>32,650</b>	<b>104,755</b>
73,441	29,620	46,907	340	150,308	8,475	6,650	8,800	-
<b>73,441</b>	<b>29,620</b>	<b>46,907</b>	<b>340</b>	<b>150,308</b>	<b>8,475</b>	<b>6,650</b>	<b>8,800</b>	-
80,495	14,028	21,160	285	115,968	10,879	1,204,835	9,355	30,000
327,612	45,652	114,203	467	487,934	137,325	151,259	108,635	-
<b>408,107</b>	<b>59,680</b>	<b>135,363</b>	<b>752</b>	<b>603,902</b>	<b>148,204</b>	<b>1,356,094</b>	<b>117,990</b>	<b>30,000</b>
350,820	48,004	104,567	529	503,920	74,079	31,521	29,096	-
65,813	5,035	-	-	70,848	34,961	-	510	-
<b>416,633</b>	<b>53,039</b>	<b>104,567</b>	<b>529</b>	<b>574,768</b>	<b>109,040</b>	<b>31,521</b>	<b>29,606</b>	-
-	-	-	-	-	1,230,000	-	-	-
-	-	-	-	-	<b>1,230,000</b>	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>4,113,127</b>	<b>734,173</b>	<b>668,591</b>	<b>5,658</b>	<b>5,521,549</b>	<b>1,962,618</b>	<b>2,009,126</b>	<b>241,251</b>	<b>139,755</b>
40.6%	7.2%	6.6%	0.1%	54.5%	19.4%	19.8%	2.4%	1.4%



**CAPITAL IMPROVEMENTS - 2025-2029**

Department	Item	2024	2025	2026	2027	2028	2029	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		2,500,000					2,500,000
Library	Hunt Center - exterior building repairs							-
Library	Hunt Center - north & south facing windows							-
Library	Hunt Center - Staff door, lock & frame installation							-
Library	Hunt Center - replace broken windows seals							-
Library	Hunt Center - concrete repairs							-
Police	Replacement Squad Cars (1) (ERF)	80,500	83,250					163,750
Fire	Fire Engine Replacement							935,000
Fire	1,500 feet Large Diameter Hose (ERF)	935,000						-
Fire	950 2.5 inch fire attack hose (E71)							-
Fire	12,000 feet of 1.75 inch attack hose (E71)							-
Fire	Replace Garage bay floors			80,000				80,000
Fire	Paint interior & Exterior Repairs/paint	35,000						35,000
Fire	Resurface parking lot		250,000					250,000
Fire	Replace Ambo 71						350,000	
Public Works	3 Year Road Program (PY Bonds)	1,000,000	2,000,000	1,000,000	1,000,000	1,000,000		6,000,000
Public Works	Forest Home Streetlight Replacment			32,000	450,000			482,000
Public Works	Additional Welcome Banners (603 - SRF)	-						-
Public Works	Refurbish Welcome Signs - Design (603 - SRF)		13,000					13,000
Public Works	Multi Use pathway machine			40,000				40,000
Public Works	Replacement 4WD 3/4 Ton Pick up (other funding sources) (535)		65,000					65,000
Public Works	Replacing 3/4 FWD with 1 Ton mini dump with duel (unit 534)			65,000				
Public Works	Replacement 4WD Wheel Loader (other funding sources)			240,000				240,000
Public Works	Replacement Mini Excavator			140,000				140,000
Public Works	Stump grinder			25,000				
Public Works	Smooth drum compactor		25,000					
Public Works	Low deck tilt trailer		9,000					
Public Works	Tester for AC units on Vehicles		10,000					
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	300,000					384,248
Public Works	Hales Happiness Water Project		6,000,000					
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
Parks	Schoetz Park Paving			15,000	245,000			260,000
Parks	Schoetz Park facilities repairs		30,000					30,000
Source of Funds								-
Bond Proceeds	2024 STFL	935,000	10,050,000	1,047,000	1,245,000	1,000,000		14,277,000
Tax Levy		35,000	-	-	-	-		35,000
Other Funding Sources (sales of equipment)								
Grants	Lions Club \$13,000	-	13,000	-	10,000			23,000
Reserves		1,198,348	1,065,000	10,000	38,000			2,311,348
Total All Sources		2,168,348	11,128,000	1,057,000	1,293,000	1,000,000		16,646,348



**2025 BUDGET - Village of Hales Corners**  
**General Fund Operating Summary**  
**Annual Budget Year Beginning January 1, 2025**

**REVENUES**

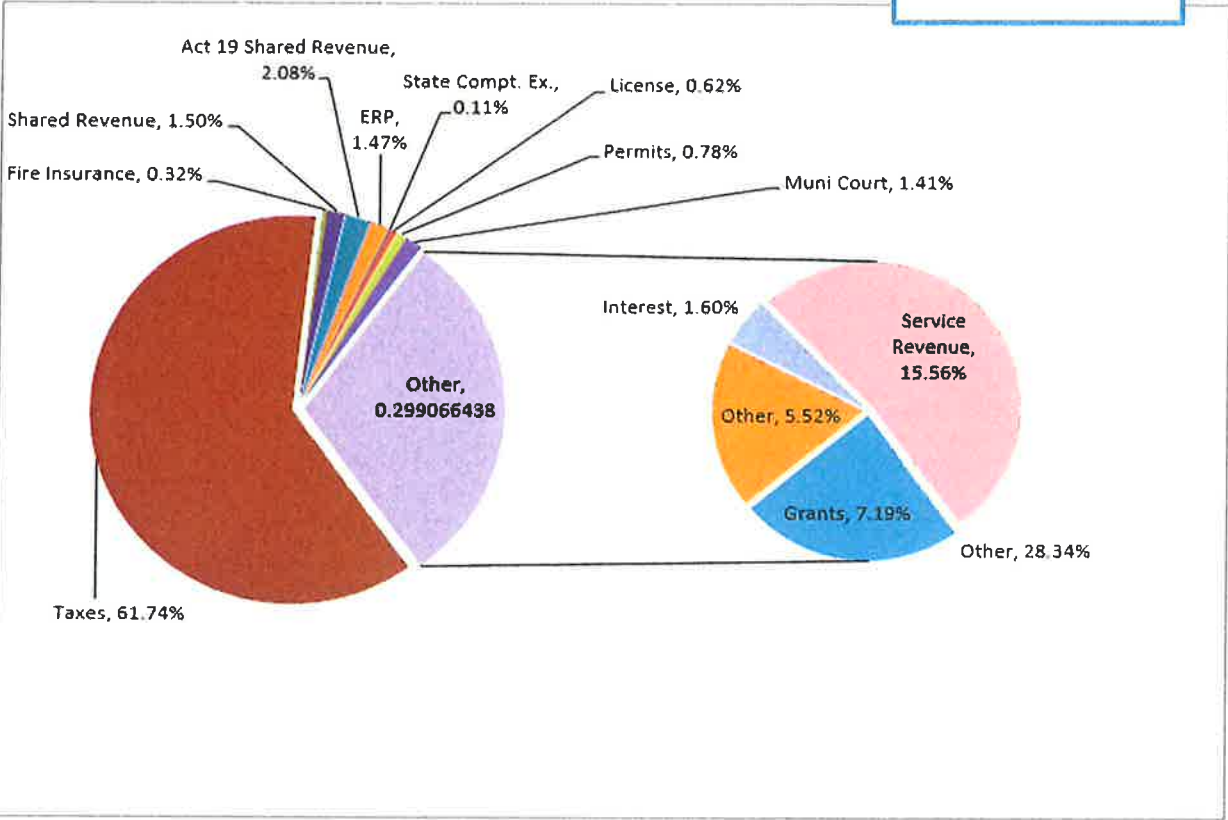
<u>Acct</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Amended Adopted</u>	<u>2024 YTD 07/31/24</u>	<u>2024 Estimated</u>	<u>2025 ADOPTED</u>	<u>Percent Change</u>	<u>Dollar Change</u>
411.01	Taxes	\$ 5,714,970	5,910,287	5,049,318	5,910,287	6,043,783	2.26%	133,496
411.15	Fire Insurance	28,323	31,000	35,674	35,674	33,000	6.45%	2,000
411.13 & 16/18	Shared Revenue	145,891	143,197	83,549	143,211	185,355	29.44%	42,158
411.20	Act 19 Shared Revenue	-	199,310	-	199,310	203,894	100.00%	4,584
411.17	ERP	121,501	140,267	140,267	140,267	140,267	0.00%	-
411.19	State Compt. Ex.	10,522	10,522	10,522	10,522	10,522	0.00%	0
412	License	67,969	59,060	71,583	71,638	56,935	-3.60%	(2,125)
413	Permits	132,174	75,100	43,019	61,203	68,000	-9.45%	(7,100)
414	Muni Court	163,426	135,000	82,029	110,554	110,000	-18.52%	(25,000)
415	Grants	634,027	687,919	519,920	688,586	683,280	-0.67%	(4,639)
417	Other	461,110	528,488	269,748	554,033	616,319	16.62%	87,831
421	Interest	80,235	153,285	224,769	301,750	163,323	6.55%	10,038
423	Service Revenue	1,310,604	1,489,652	339,774	1,460,002	1,549,718	4.03%	60,066
424	Public Service	4,790	3,590	3,395	3,645	3,295	-8.22%	(295)
454	Transfers-Health Reserves	-	6,226	-	-	6,608	0.00%	382
	<b>Total Revenues</b>	<b>\$ 8,875,540</b>	<b>9,572,903</b>	<b>6,873,569</b>	<b>9,690,683</b>	<b>9,874,299</b>	<b>3.15%</b>	<b>301,396</b>

**EXPENDITURES**

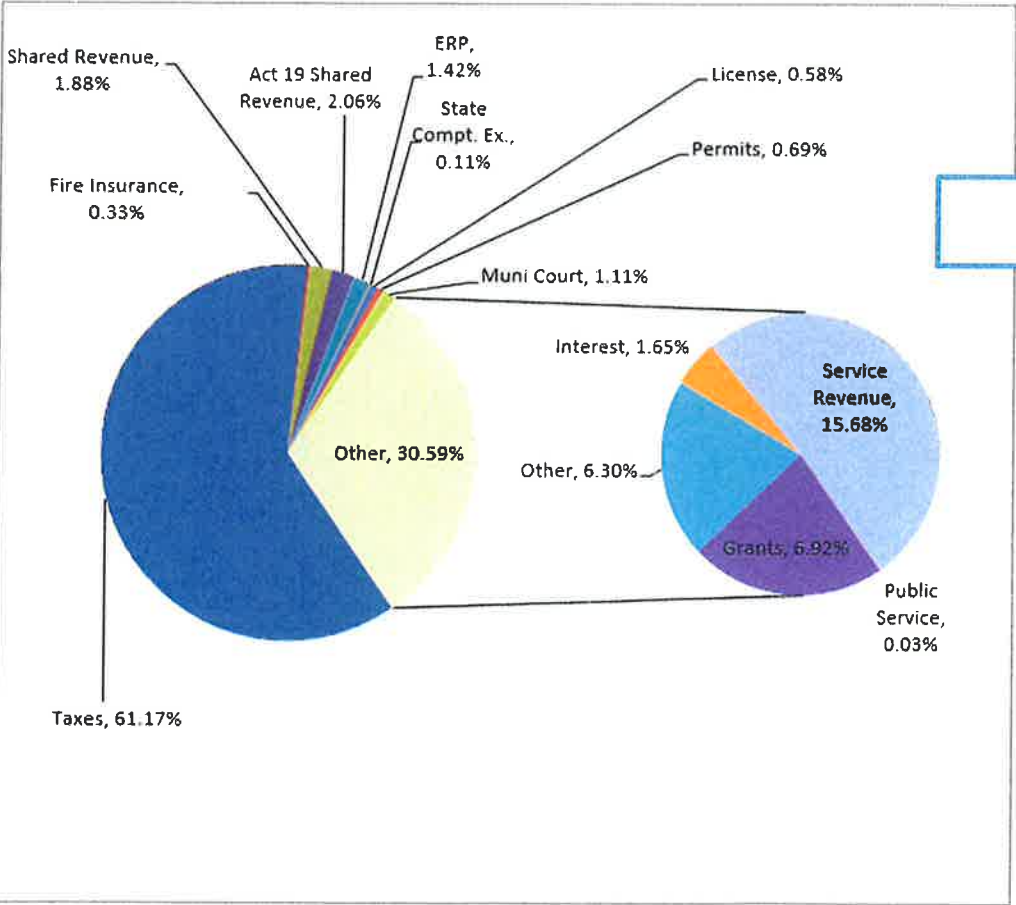
<u>Department</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Amended Adopted</u>	<u>2024 YTD 07/31/24</u>	<u>2024 Estimated</u>	<u>2025 ADOPTED</u>	<u>Percent Change</u>	<u>Dollar Change</u>
511	Legislative	\$ 86,459	96,984	43,613	86,519	90,900	-6.27%	(6,084)
512	MuniCourt	85,023	105,794	62,026	104,994	113,896	7.66%	8,102
514	Administration	368,118	429,429	237,988	422,233	458,306	6.72%	28,877
517	Maint/Sundry	118,053	137,746	109,030	145,662	174,324	26.55%	36,578
521	Police	2,694,041	3,087,414	1,735,966	3,058,843	2,960,347	-4.12%	(127,067)
523	Fire	1,142,758	1,350,063	792,398	1,247,499	1,559,940	15.55%	209,877
524	Inspection	160,208	120,224	58,724	100,787	111,228	-7.48%	(8,996)
530	Health	118,925	161,120	111,069	160,290	174,233	8.14%	13,113
542	Eng/Santiation	1,238,500	1,338,917	726,222	1,318,727	1,371,037	2.40%	32,120
543	Highway	758,230	838,661	498,724	903,487	885,153	5.54%	46,492
551	Library	600,684	640,200	353,834	631,000	638,616	-0.25%	(1,584)
552	Recreation	76,356	84,536	80,955	98,610	106,319	25.77%	21,783
571	Debt Service	1,277,000	1,199,315	1,199,315	1,199,315	1,230,000	2.56%	30,685
580	Contingency	-	40,000	-	-	40,000	0.00%	-
	Compensation Contingency	-	-	-	-	-	0.00%	-
	Adjst-Health	-	23,000	-	-	23,000	0.00%	-
	Health HRA	-	17,000	-	-	21,000	23.53%	4,000
	Other Conting (ERP)	-	109,500	-	-	178,000	62.56%	68,500
	Transfer to Computer Replacement Fund	-	-	-	-	-	-	-
	Transfer to Capital Program Fund	-	-	-	-	-	-	-
	<b>Total Expenditures</b>	<b>\$ 8,724,355</b>	<b>9,779,903</b>	<b>6,009,864</b>	<b>9,477,967</b>	<b>10,136,300</b>	<b>3.64%</b>	<b>356,397</b>
Excess of Revenues and Other Sources								
Over (Under) Expenditures and Other Uses		151,185	(207,000)	863,705	212,717	(262,000)		
Fund Equity - January 1 (Estimate) <sup>1</sup>		2,347,506	2,498,692		2,498,692	2,711,408		
Fund Equity - December 31		2,498,692	2,291,692		2,711,408	2,449,408		

Revenues

2024



2025



**VILLAGE OF HALES CORNERS  
2025 GENERAL FUND BUDGET**

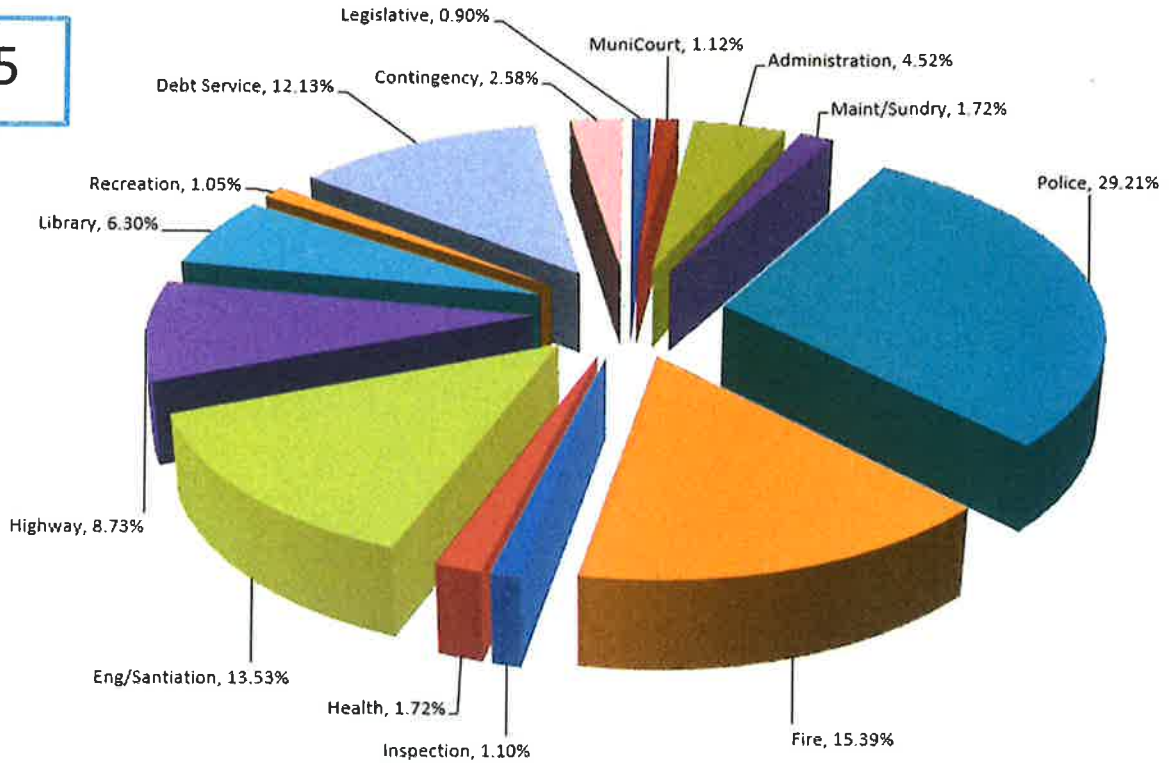
			2021	2022	2023	2024	2024 YTD	2024	2025	%>	
ACCOUNT		DESCRIPTION		ACTUAL	ACTUAL	ACTUAL	AMENDED ADOPTED	to 7/31/2024	YEAR-END ESTIMATED	ADOPTED	2024/2025 ADOPTED
REVENUES											
TAXES											
411.	01	Village property	\$	5,548,678	5,714,970	5,900,382	5,910,287	5,049,318	5,910,287	6,043,783	2.26%
411.	12	Special Utility		804	782	739	709	106	723	591	-16.64%
411.	13	State Aid - Video Service Provider		21,407	21,407	21,407	21,407	21,407	21,407	21,407	0.00%
411.	14	Medical Care Transport		3,365	6,543	10,049	-	-	-	-	-
411.	15	State Fire Insurance		29,602	28,323	31,173	31,000	35,674	35,674	33,000	6.45%
411.	16	State Personal Property Aids		19,507	19,059	16,444	16,444	16,444	16,444	56,321	242.50%
411.	17	State Expenditure Restraint Program		116,463	121,501	146,848	140,267	140,267	140,267	140,267	0.00%
411.	18	State per Capita		101,275	98,100	94,594	104,637	45,592	104,637	107,036	2.29%
411.	19	State Computer Exempt. Revenue		10,522	10,522	10,522	10,522	10,522	10,522	10,522	0.00%
411.	20	Share Revenue Adjusment		-	-	-	199,310	-	199,310	203,894	100%
		Total Taxes	\$	5,851,625	6,021,206	6,232,158	6,434,583	5,319,331	6,439,272	6,616,821	2.83%
LICENSES											
412.	01	Liquor and Malt Beverage	\$	15,258	24,380	25,390	14,100	24,750	24,750	14,700	4.26%
412.	02	Operators		1,985	6,940	1,275	6,500	6,780	7,600	1,300	-80.00%
412.	03	Cigarette		1,500	1,500	1,500	1,400	1,300	1,300	1,300	-7.14%
412.	04	Dog		3,173	2,655	3,266	2,600	1,467	2,600	2,600	0.00%
412.	05	Peddlers		-	920	4,240	3,000	3,620	3,620	3,600	100.00%
412.	06	Weights/Measures		-	2,130	2,355	3,750	2,000	2,000	3,750	0.00%
412.	07	Food Establishment		21,522	23,621	23,921	21,000	25,965	24,000	24,000	14.29%
412.	08	Amusement Device		6,158	1,525	2,415	2,355	1,876	1,876	1,800	-23.57%
412.	09	Swimming Pool		1,000	1,000	1,025	725	750	725	725	0.00%
412.	11	Massage & Tattoo Licenses		-	3,239	3,467	3,570	3,015	3,107	3,100	100.00%
412.	12	Dance Hall		60	60	60	60	60	60	60	0.00%
		Total Licenses	\$	50,655	67,969	68,914	59,060	71,583	71,638	56,935	-3.60%
PERMITS											
413.	01	Building Occupancy	\$	124,332	70,269	60,111	50,000	22,096	35,000	40,000	-20.00%
413.	02	Electrical		11,734	36,052	12,563	14,000	9,331	12,000	13,000	-7.14%
413.	03	Plumbing		6,800	22,506	8,519	7,000	3,762	5,500	7,000	0.00%
413.	04	Street Opening		-	-	3,620	-	4,425	4,875	3,500	-100.00%
413.	05	Culvert		9,751	975	7,809	3,000	2,000	2,000	3,000	0.00%
413.	06	Erosion Control		450	300	300	300	150	300	300	0.00%
413.	07	Sign Permits		871	1,582	1,175	500	703	975	900	80.00%
413.	10	FD Permits		140	490	210	300	553	553	300	0.00%
		Total Permits	\$	154,079	132,174	94,307	75,100	43,019	61,203	68,000	-9.45%
FINES & FORFEITURES											
414.	01	Municipal Court	\$	178,367	163,426	123,440	135,000	82,029	110,554	110,000	-18.52%
		Total Fines & Forfeitures	\$	178,367	163,426	123,440	135,000	82,029	110,554	110,000	-18.52%
GRANTS											
415.	01	State Highway Maint. Allotment	\$	573,192	611,550	619,343	663,898	497,997	663,996	658,780	-0.77%
415.	03	SPEED TASK FORCE		1,713	-	-	-	-	-	-	-
415.	05	CLICK IT OR TICKET		2,017	-	-	-	-	-	-	-
415.	07	OWI Task Force		3,015	2,487	-	-	-	-	-	-
415.	08	Recycling		20,039	19,989	19,998	20,000	20,027	20,027	20,000	0.00%
416.	22	BVP Grants		952	-	405	1,521	1,896	2,063	2,000	100.00%
416.	23	LWMMI GRANTS		-	-	-	2,500	-	2,500	2,500	100.00%
		Total Grants	\$	600,928	634,027	639,745	687,919	519,920	688,586	683,280	-0.67%
OTHER REVENUES											
417.	35	Transfer from Health Reserve	\$	-	-	-	6,226	6,226	6,226	6,608	100.00%
417.	38	Purchase Card Rebate		6,492	5,329	5,735	5,500	4,293	6,200	6,200	12.73%
417.	39	AT&T Franchise Fee		17,414	15,582	14,235	14,500	3,112	11,745	11,745	-19.00%
417.	40	Franchise Fee		79,305	53,438	66,272	68,500	18,652	61,300	61,000	-10.95%
417.	41	Publication Fees		425	300	308	300	283	283	300	0.00%
417.	42	Weed Cutting & Brush		84	-	1,572	-	104	104	-	-
417.	44	Ambulance Fees		308,032	261,297	571,835	325,000	189,446	355,000	427,505	31.54%
417.	45	Public Works Damange Claims		2,765	-	-	-	-	-	-	-
417.	46	Health Department Fees		506	533	278	-	-	-	-	-
417.	47	League Insurance Prog Rebate		25,670	25,849	19,547	-	4,125	4,125	-	-
417.	48	Property Use License		95,847	98,782	108,634	108,462	43,507	109,050	109,569	1.02%
		Total Other Revenues	\$	536,538	461,110	788,417	528,488	269,748	554,033	622,927	17.87%

**VILLAGE OF HALES CORNERS  
2025 GENERAL FUND BUDGET**

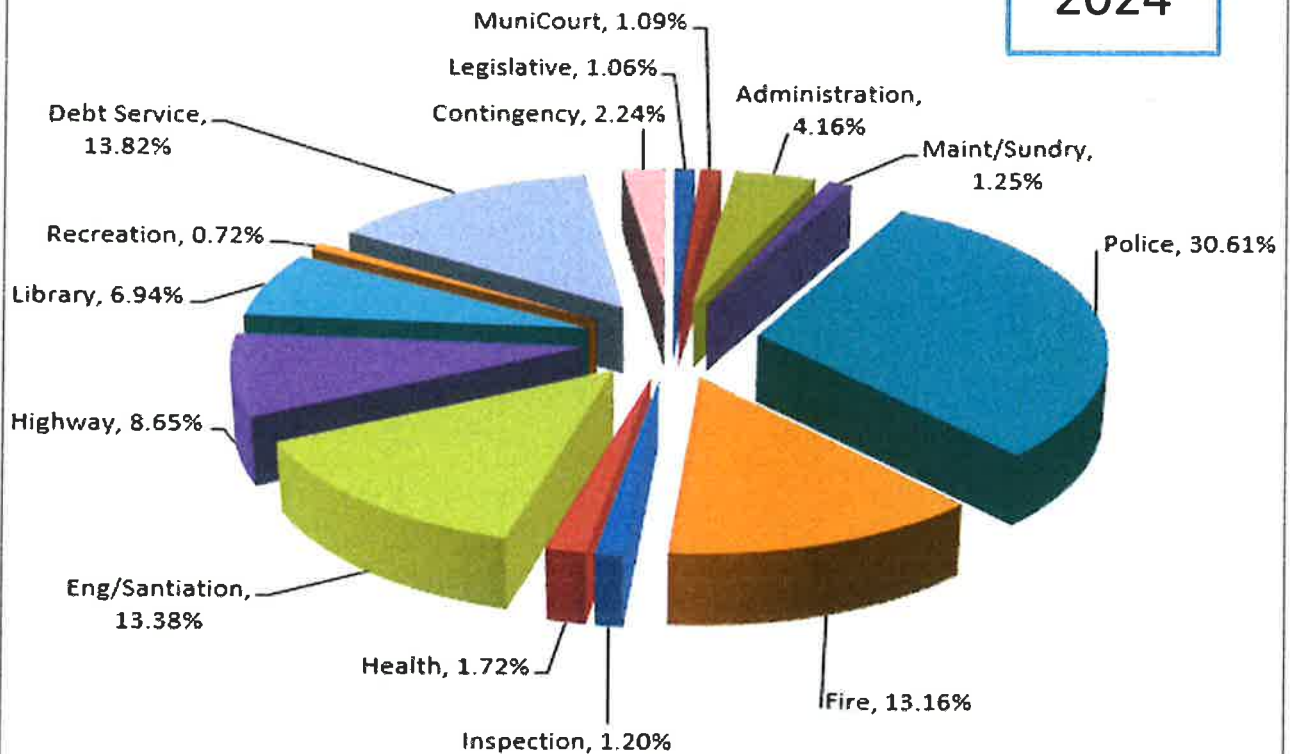
ACCOUNT	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 AMENDED ADOPTED	2024 YTD to 7/31/2024	2024 YEAR-END ESTIMATED	2025 ADOPTED	%> 2024/2025 ADOPTED
421. 01	General Fund Investment	\$ (17,454)	18,115	195,621	137,285	99,242	163,750	147,323	7.31%
421. 03	Tax Account Investment	1,695	48,767	93,254	-	112,490	122,000	-	-
421. 06	Interest on Delinquent Taxes	13,665	10,709	18,388	13,000	11,754	13,000	13,000	0.00%
421. 11	Sewer Charge Penalties	2,513	2,644	2,472	3,000	1,283	3,000	3,000	0.00%
	Total Interest	\$ 419	80,235	309,734	153,285	224,769	301,750	163,323	6.55%
SERVICE REVENUES									
423. 21	Property Search Requests	\$ 1,632	1,572	1,679	1,300	629	830	800	-38.46%
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	7,069	7,399	7,515	6,575	4,797	7,585	7,575	15.21%
423. 31	Miscellaneous	2,322	960	1,151	300	2,508	6,031	300	0.00%
423. 33	FD Highway Response Fees	1,800	356	8,429	5,000	1,050	4,200	3,500	-30.00%
423. 34	Fire Inspection Fees	24,195	23,847	23,807	31,489	-	26,867	26,867	-14.68%
423. 35	Refuse Collection Charges	367,734	386,748	394,529	447,042	-	447,035	450,707	0.82%
423. 36	Metro Sewer Charge	447,744	438,385	468,386	507,311	119,567	479,306	525,494	3.58%
423. 37	Metro Connection Charge	90,863	99,719	102,818	101,812	6,120	102,784	101,855	0.04%
423. 38	HC O & M Sewer Charge	192,043	205,226	211,601	227,730	45,629	224,652	265,445	16.56%
423. 39	Weights/Measures (new account 2022)	2,952	-	-	-	-	-	-	-
423. 43	Summer Rec	53,315	73,128	88,798	88,175	86,782	86,782	93,675	6.24%
423. 44	Rec - Snack Bar	2,246	3,228	3,354	3,000	4,056	4,446	4,000	33.33%
423. 50	Library Printing Fees	2,437	2,120	2,291	2,000	1,369	2,000	2,000	0.00%
423. 51	Village Hall Copy Fees	898	917	723	918	268	484	500	-45.53%
	Total Service Revenues	\$ 1,264,250	1,310,604	1,382,079	1,489,652	339,774	1,460,002	1,549,718	4.03%
PUBLIC SERVICE									
424. 01	Board of Appeals	\$ 695	590	590	590	295	295	295	-50.00%
424. 02	Plan Commission Fees	5,465	4,200	4,750	3,000	3,100	3,350	3,000	0.00%
	Total Public Service	\$ 6,160	4,790	5,340	3,590	3,395	3,645	3,295	-8.22%
TRANSFERS									
454. 01	Transfer from TIF Fund	\$ -	-	-	-	-	-	-	-
454. 08	Transfer from Health Reserve	-	-	-	6,226	-	-	-	100.00%
	Total Transfers	\$ -	-	-	6,226	-	-	-	100.00%
<b>TOTAL GENERAL FUND REVENUES</b>		<b>8,643,021</b>	<b>8,875,540</b>	<b>9,644,134</b>	<b>9,572,903</b>	<b>6,873,569</b>	<b>9,690,683</b>	<b>9,874,299</b>	<b>3.15%</b>

# EXPENDITURES

2025



2024



**VILLAGE OF HALES CORNERS  
2025 GENERAL FUND BUDGET**

			2021	2022	2023	2024	2024 YTD	2024	2025	%>	
ACCOUNT	DESCRIPTION		ACTUAL	ACTUAL	ACTUAL	AMENDED ADOPTED	to 7/31/2024	YEAR-END ESTIMATED	ADOPTED	2024/2025 ADOPTED	
EXPENDITURES											
LEGISLATIVE											
511.	120	Temporary Salaries	\$	27,000	26,100	26,700	27,000	15,450	27,000	27,000	0.00%
		Total Salaries	\$	27,000	26,100	26,700	27,000	15,450	27,000	27,000	0.00%
511.	210	Social Security	\$	2,041	2,152	2,201	2,226	1,274	2,226	2,226	0.00%
		Total Benefits	\$	2,041	2,152	2,201	2,226	1,274	2,226	2,226	0.00%
511.	310	Office Supplies	\$	42	186	229	100	164	164	150	50.00%
511.	350	Telephone		3,654	3,649	3,402	3,000	1,862	3,193	-	-100.00%
511.	360	Dues & Publications		4,787	3,820	7,526	7,730	7,010	7,140	8,744	13.12%
511.	370	Conference & Training		-	134	50	100	-	-	100	0.00%
511.	380	Auto Allowances		2,100	2,025	2,075	2,100	1,200	2,100	2,100	0.00%
511.	420	Contr Serv-General Counsel		20,056	11,591	14,207	16,000	5,292	11,444	14,200	-11.25%
511.	430	Contr Serv-Litigation		21,357	23,154	17,388	23,000	5,187	18,000	20,000	-13.04%
511.	451	Contr Serv-Consulting		188	1,138	675	1,000	-	675	1,000	0.00%
511.	560	Contr Serv-Labor Counsel		1,754	1,373	3,566	1,000	3,606	6,000	1,000	0.00%
511.	710	Board of Review		75	55	60	105	80	110	110	4.76%
511.	720	Plan Commission		470	380	287	500	140	380	450	-10.00%
511.	730	Police & Fire Commission		270	207	377	300	283	313	300	0.00%
511.	740	Board of Appeals		80	20	60	80	20	70	80	0.00%
511.	750	Comm Development Auth		-	-	-	2,538	-	2,500	7,000	175.81%
511.	765	Historic Preservation Commission		-	65	65	65	40	40	40	-38.46%
511.	591	Public Information		7,603	8,627	8,231	8,500	1,823	4,823	6,000	-29.41%
511.	990	Unclassified		7,884	1,783	94	1,640	183	341	400	-75.61%
		Total Operating Expense	\$	70,319	58,208	58,290	67,758	26,889	57,293	61,674	-8.98%
TOTAL LEGISLATIVE			\$	99,360	86,459	87,192	96,984	43,613	86,519	90,900	-6.27%
MUNICIPAL COURT											
512.	110	Permanent Salaries	\$	38,915	41,169	42,014	51,073	25,150	51,080	52,659	3.11%
512.	120	Temporary Salaries		11,850	11,850	11,850	11,850	6,120	11,850	11,850	0.00%
512.	130	Overtime		-	160	-	-	-	-	-	-
512.	140	Holiday Pay		1,967	2,016	2,077	-	585	-	-	-
512.	160	Vacation Pay		4,930	4,998	4,614	-	2,340	-	-	-
512.	197	Transfer to/from IT Services Fund		-	-	-	-	-	-	9,237	100.00%
		Total Salaries	\$	57,662	60,193	60,554	62,923	34,194	62,930	73,746	17.20%
512.	210	Social Security	\$	4,396	4,414	4,454	4,814	2,593	4,813	4,935	2.51%
512.	220	Wisconsin Retirement Fund		3,145	3,107	3,336	3,524	2,016	3,448	3,660	3.86%
512.	230	Life & Disability		158	152	152	152	124	152	152	0.00%
512.	240	Health & Dental		1,426	7,102	18,692	19,256	13,641	19,256	19,256	0.00%
		Total Benefits	\$	9,125	14,774	26,634	27,746	18,374	27,669	28,003	0.93%
512.	300	Postage	\$	1,171	909	814	1,100	544	900	1,100	0.00%
512.	310	Office Supplies		497	844	419	1,050	200	918	1,050	0.00%
512.	340	New Equipment & Tools		-	-	-	2,000	-	2,121	-	-
512.	350	Telephone		296	290	334	300	235	350	350	16.67%
512.	360	Dues & Publications		120	145	145	185	185	165	205	10.81%
512.	370	Conference & Training		1,006	1,082	1,526	1,705	938	1,395	2,025	18.77%
512.	400	Risk Management		238	409	555	593	296	591	641	8.09%
512.	471	Cont Serv-Collection Agency		294	75	33	-	-	-	-	-
512.	572	Computers/IT		6,333	6,275	6,690	8,142	7,056	7,905	6,726	-17.39%
512.	592	Witness Fees		-	28	-	-	-	-	-	-
512.	990	Unclassified		-	-	-	50	3	50	50	0.00%
		Total Operating Expense	\$	9,955	10,056	10,516	15,125	9,458	14,395	12,147	-19.69%
TOTAL MUNICIPAL COURT			\$	76,742	85,023	97,704	105,794	62,026	104,994	113,896	7.66%

**VILLAGE OF HALES CORNERS  
2025 GENERAL FUND BUDGET**

			2021	2022	2023	2024	2024 YTD	2024	2025	%>
ACCOUNT	DESCRIPTION		ACTUAL	ACTUAL	ACTUAL	AMENDED ADOPTED	to 7/31/2024	YEAR-END ESTIMATED	ADOPTED	2024/2025 ADOPTED
ADMINISTRATION										
514.	110	Permanent Salaries	\$ 184,525	208,687	212,405	252,310	128,763	252,194	258,960	2.64%
514.	130	Overtime	-	-	-	-	-	-	-	-
514.	140	Holiday Pay	7,967	8,799	9,528	-	5,094	-	-	-
514.	150	Payment in Lieu	-	-	-	-	-	-	-	-
514.	160	Vacation Pay	19,246	11,164	17,424	-	5,784	-	-	-
514.	181	Election Wages	1,482	5,275	2,475	12,020	1,674	6,812	4,917	-59.09%
514.	195	SWU Adjust	(11,094)	(20,123)	(12,924)	(20,797)	-	(20,933)	(21,678)	4.24%
514.	196	Allocation to Health Grants	-	-	-	-	-	-	(15,352)	100.00%
514.	197	Transfer to/from IT Services	-	-	-	-	-	-	78,103	100.00%
		Total Salaries	\$ 202,126	213,802	228,908	243,533	141,315	238,073	304,950	25.22%
514.	210	Social Security	\$ 14,967	16,724	18,021	19,303	10,826	19,293	19,810	2.63%
514.	220	Wisconsin Retirement Fund	13,595	14,478	16,254	17,410	9,959	17,023	17,998	3.38%
514.	230	Life & Disability	664	706	839	960	646	839	960	0.00%
514.	240	Health & Dental	15,776	17,430	16,258	18,129	11,568	19,440	17,696	-2.39%
514.	250	Uniform	167	-	-	200	-	200	200	100.00%
		Total Benefits	\$ 45,170	49,337	51,372	56,002	32,999	56,795	56,664	1.18%
514.	300	Postage	\$ 10,820	12,467	10,577	12,770	8,391	11,583	10,847	-15.06%
514.	310	Office Supplies	3,563	3,079	3,191	3,390	1,404	3,033	3,350	-1.18%
514.	350	Telephone	2,539	2,097	3,311	3,210	1,458	2,957	2,980	-7.17%
514.	360	Dues & Publications	389	1,189	294	390	200	325	400	2.56%
514.	370	Conference & Training	1,952	823	205	1,075	177	177	2,300	113.95%
514.	380	Auto Allowances	353	298	-	30	24	24	30	0.00%
514.	400	Risk Management	882	878	795	810	400	772	981	21.11%
514.	412	Bank Fees	6,154	6,035	3,447	2,400	1,492	2,600	2,700	12.50%
514.	422	Contr Serv-Assessor Fees	11,346	11,886	12,075	12,190	7,143	12,294	12,410	1.80%
514.	432	Contr Serv-Actg & Auditing	26,200	27,099	26,149	47,450	22,267	46,670	28,660	-39.60%
514.	442	Contr Serv-Data Processing	14,071	13,311	13,603	15,680	8,546	13,825	14,865	-5.20%
514.	471	Contr Serv-Collection Agency	351	2,975	810	500	805	974	975	95.00%
514.	490	Contr Serv-Election Equip Support	3,540	2,407	2,873	2,725	915	2,580	1,980	-27.34%
514.	560	Photocopier Maint & Supplies	2,651	2,605	1,609	2,800	752	2,050	1,800	-35.71%
514.	570	Computer Maint & Supplies	7,847	11,790	8,289	15,844	3,188	16,201	7,464	-52.89%
514.	590	Election Materials/Supplies	1,538	2,901	2,854	5,380	1,534	5,015	2,100	-60.97%
514.	911	Official Advertising	1,678	2,717	2,287	2,750	924	2,231	2,350	-14.55%
514.	980	Bad Debt Expense	129	264	11,227	500	4,054	4,054	500	0.00%
514.	990	Unclassified	440	158	6,907	-	-	-	-	-
		Total Operating Expense	\$ 96,441	104,979	110,504	129,894	63,674	127,365	96,692	-25.56%
TOTAL ADMINISTRATION			\$ 343,736	368,118	390,784	429,429	237,988	422,233	458,306	6.72%
MAINTENANCE & SUNDRY										
517.	390	Utilities	\$ 42,210	43,360	42,836	50,070	24,537	44,488	48,875	-2.39%
517.	410	Building Maintenance	61,016	38,980	46,713	31,062	30,883	44,290	42,079	35.47%
517.	423	Contr Serv-Insurance	14,159	6,484	(9,477)	7,296	19,135	5,550	6,184	-15.24%
517.	461	Contr Serv-MADACC	8,787	8,313	9,601	9,291	5,773	9,292	16,255	74.95%
517.	500	Contr Serv-Custodial	14,890	18,016	24,499	35,527	19,248	35,123	35,931	1.14%
517.	810	Building Maint-Projects	-	2,900	9,752	4,500	-	6,919	20,000	100.00%
517.	990	Unclassified	995	-	-	-	9,454	-	-	-
517.	039	Transfer to Capital Projects Fund	-	-	-	-	-	-	5,000	100.00%
		Total Operating Expense	\$ 142,056	118,053	123,924	137,746	109,030	145,662	174,324	26.55%
TOTAL MAINTENANCE & SUNDRY			\$ 142,056	118,053	123,924	137,746	109,030	145,662	174,324	26.55%
TOTAL GENERAL GOVERNMENT			\$ 661,894	657,654	699,605	769,953	452,656	759,408	837,426	8.76%

**VILLAGE OF HALES CORNERS  
2025 GENERAL FUND BUDGET**

			2021	2022	2023	2024	2024 YTD	2024	2025	%>
ACCOUNT	DESCRIPTION		ACTUAL	ACTUAL	ACTUAL	AMENDED ADOPTED	to 7/31/2024	YEAR-END ESTIMATED	ADOPTED	2024/2025 ADOPTED
POLICE										
521.	110	Permanent Salaries	\$ 1,270,219	1,232,628	1,254,274	1,597,914	727,673	1,535,557	1,527,370	-4.41%
521.	120	Temporary Salaries	4,792	8,239	7,904	4,259	2,665	4,200	4,259	0.01%
521.	130	Overtime	108,827	169,499	168,590	130,674	64,174	115,470	137,500	5.22%
521.	140	Holiday Pay	59,069	59,155	58,966	-	31,937	-	-	-
521.	150	Payment in Lieu	25,813	55,354	68,454	62,915	46,772	61,568	59,770	-5.00%
521.	160	Vacation Pay	96,218	95,427	94,308	-	56,455	-	-	-
521.	170	Investigator Stipend	1,080	730	-	-	-	-	4,800	100.00%
521.	175	Field Officer Training (FTO)	839	986	670	790	2,250	2,480	1,500	89.87%
521.	180	Shift Premium	3,045	4,222	934	4,860	2,863	3,164	7,750	59.47%
521.	185	Education Incentive	-	-	3,166	2,700	-	2,400	2,600	-3.70%
521.	190	Command Pay	1,645	159	91	1,312	706	287	1,500	14.33%
521.	197	Transfer to/from IT Services Fund							83,599	100.00%
		Total Salaries	\$ 1,571,549	1,626,399	1,657,357	1,805,424	935,495	1,725,126	1,830,648	1.40%
521.	210	Social Security	\$ 112,586	118,220	119,157	132,023	69,952	127,239	129,077	-2.23%
521.	220	Wisconsin Retirement Fund	175,076	180,389	202,071	240,397	129,380	213,763	251,611	4.66%
521.	230	Life & Disability	1,794	1,577	1,444	1,637	1,156	1,527	1,593	-2.69%
521.	240	Health & Dental	220,505	232,058	257,016	306,145	182,126	251,177	238,255	-22.18%
521.	250	Uniform	8,966	14,709	10,606	12,000	3,604	15,319	12,500	4.17%
521.	260	Tuition Reimbursement	3,840	-	-	-	-	-	2,500	-100.00%
		Total Benefits	\$ 522,767	546,953	590,295	692,202	386,218	609,025	635,536	-8.19%
521.	300	Postage	\$ 502	515	360	525	204	341	525	0.00%
521.	310	Office Supplies	2,176	1,771	1,236	2,300	1,565	1,800	1,800	-21.74%
521.	320	Fuel & Lubricants	42,198	51,283	41,394	50,396	25,522	49,108	50,000	-0.79%
521.	330	Equipment Repairs	13,912	14,963	13,614	13,000	8,159	13,000	14,000	7.69%
521.	340	Ballistic Protection Equipment	228	-	5,199	4,200	1,651	4,950	4,200	100.00%
521.	350	Telephone	6,801	5,772	7,695	8,730	5,232	8,243	8,400	-3.78%
521.	360	Dues & Publications	495	555	365	555	410	365	365	-34.23%
521.	370	Conference & Training	12,481	10,124	10,848	13,000	4,793	9,464	13,500	3.85%
521.	380	Auto Allowances	13	41	25	100	-	-	100	0.00%
521.	400	Risk Management	67,057	65,509	68,499	68,664	31,836	62,599	64,129	-6.60%
521.	410	Building Maintenance	106	518	2,120	500	-	500	500	100.00%
521.	433	Contr Serv-Radio Communication	8,685	8,722	8,565	9,437	-	8,732	9,070	0.00%
521.	438	Contr Serv-Dispatch Services	227,909	231,806	236,005	255,251	198,873	250,564	254,701	-0.22%
521.	443	Contr Serv-Teletype	23,153	20,850	20,670	20,535	13,267	19,797	20,049	-2.37%
521.	449	Contr Serv - Records	17,840	20,460	21,269	36,094	36,097	36,097	32,950	-8.71%
521.	520	Medical Supplies	1,204	11	1,703	1,270	-	770	1,630	28.35%
521.	530	Special Supplies	-	-	605	-	-	-	-	-
521.	540	Evidence Supplies & Process	3,376	3,396	5,769	1,700	2,853	8,504	6,650	291.18%
521.	560	Photocopier Maint & Supplies	1,461	1,579	1,862	1,970	772	1,752	1,830	-7.11%
521.	570	Computer Maint & Supplies	7,675	13,848	10,486	22,247	8,966	26,346	6,624	-70.23%
521	900	P & F Comm - Recruitment	200	964	2,366	975	1,052	2,640	2,590	165.64%
521.	960	Transfer to Equip Replacement Fund	68,000	68,000	68,000	73,000	73,000	213,000	-	-100.00%
521.	990	Unclassified	-	-	-	-	-	-	-	-
521.	999	Outlay	-	-	4,199	5,339	-	6,120	550	100.00%
		Total Operating Expense	\$ 505,473	520,689	532,853	589,788	414,253	724,692	494,163	-16.21%
TOTAL POLICE DEPT			2,599,788	2,694,041	2,780,505	3,087,414	1,735,966	3,058,843	2,960,347	-4.12%



**VILLAGE OF HALES CORNERS  
2025 GENERAL FUND BUDGET**

			2021	2022	2023	2024	2024 YTD	2024	2025	%>
ACCOUNT	DESCRIPTION		ACTUAL	ACTUAL	ACTUAL	AMENDED ADOPTED	to 7/31/2024	YEAR-END ESTIMATED	ADOPTED	2024/2025 ADOPTED
FIRE SERVICES-GENERAL										
523.	110	Permanent Salaries	\$ 374,903	349,839	389,964	442,201	224,325	341,014	487,819	10.32%
523.	120	Temporary Salaries	348,102	360,707	368,140	360,836	217,544	352,313	386,604	7.14%
523.	130	Overtime	27,307	17,341	11,011	20,900	5,223	17,000	21,000	0.48%
523.	140	Holiday Pay	11,572	10,626	12,744	-	5,139	-	-	-
523.	150	Payment in Lieu	-	-	-	6,226	4,497	6,353	6,608	100.00%
523.	160	Vacation Pay	14,892	15,613	17,926	-	10,579	-	-	-
523.	176	Fire Training Pay	10,491	11,250	1,325	30,000	3,673	40,000	25,000	-16.67%
523.	177	New Hire Orientation	6,862	14,373	6,929	12,000	9,117	13,000	14,000	16.67%
523.	197	Transfer to/from IT Services Fund	-	-	-	-	-	-	49,978	100.00%
	Total Salaries	\$	794,128	779,750	808,039	872,163	480,096	769,680	991,009	13.63%
523.	210	Social Security	\$ 58,666	58,941	60,827	62,468	37,578	56,248	63,212	1.19%
523.	220	Wisconsin Retirement Fund	66,208	65,603	75,317	86,330	49,807	76,569	93,010	7.74%
523.	230	Life & Disability	691	1,007	1,002	1,390	666	1,012	1,284	-7.63%
523.	240	Health & Dental	35,489	25,727	39,477	29,242	23,967	30,721	37,121	26.94%
523.	250	Uniform	3,072	2,468	2,700	4,250	424	3,450	4,250	0.00%
523.	270	Employee Recognition	-	-	-	-	-	-	-	-
	Total Benefits	\$	164,125	153,746	179,324	183,680	112,443	168,000	198,877	8.27%
523.	300	Postage	\$ 28	37	224	200	16	100	200	0.00%
523.	310	Office Supplies	976	1,116	1,304	1,500	1,137	1,400	1,600	6.67%
523.	320	Fuel & Lubricants	12,553	18,177	12,834	14,000	8,196	17,033	16,500	17.86%
523.	330	Equipment Repairs	19,387	16,331	23,808	25,000	20,207	25,000	23,000	-8.00%
523.	340	New Equipment & Tools	1,349	346	1,013	2,600	2,613	2,610	200	-92.31%
523.	350	Telephone	5,469	4,898	5,422	6,720	4,604	7,557	8,100	20.54%
523.	360	Dues & Publications	1,365	1,228	1,020	1,570	1,215	1,765	1,765	12.42%
523.	370	Conference & Training	6,843	1,325	6,443	9,880	4,525	7,781	9,670	-2.13%
523.	390	Utilities	21,927	20,948	23,678	25,400	10,557	24,195	24,550	-3.35%
523.	400	Risk Management	77,098	72,975	70,403	67,516	33,532	68,912	67,161	-0.53%
523.	410	Building Maintenance	21,428	9,350	15,958	11,935	13,136	14,968	12,140	1.72%
523.	444	Radio Comm-Repair & Maint	6,057	6,018	7,379	8,375	1,913	8,400	10,250	22.39%
523.	453	Contr Serv-Ladder Truck	13,989	-	-	-	-	-	-	-
523.	472	Contr Serv-Medical	6,045	6,390	6,954	7,500	5,589	8,000	9,000	20.00%
523.	480	Contr Serv-Amulance Billing	18,181	17,655	18,151	18,300	12,293	25,000	27,802	51.93%
523.	520	Medical Supplies	15,002	11,781	14,353	16,000	4,646	16,000	17,000	6.25%
523.	550	Fire Equipment & Supplies	4,361	2,706	7,371	4,450	2,504	4,250	2,500	-43.82%
523.	560	Photocopier Maint & Supplies	979	553	477	500	318	525	600	20.00%
523.	570	Computer Maint & Supplies	8,338	11,225	21,082	27,524	26,308	29,418	22,861	-16.94%
523.	810	Building Maint-Projects	-	4,950	-	-	-	-	-	-
523.	900	P & F Comm - Recruitment	1,601	1,577	137	500	1,802	2,155	2,400	380.00%
523.	960	Transfer to Equip Replacement	-	-	-	9,750	9,750	9,750	-	-100.00%
523.	039	Transfer to Capitol Projects Fund	-	-	-	35,000	35,000	35,000	-	-100.00%
523.	012	Transfer to Debt Service	-	-	-	-	-	-	104,755	100.00%
523.	990	Unclassified	31	(324)	-	-	-	-	-	-
523.	999	Outlay	-	-	-	-	-	-	8,000	100.00%
	Total Operating Expense	\$	243,006	209,262	238,009	294,220	199,859	309,819	370,054	25.77%
TOTAL FIRE SERVICES-GENERAL			\$ 1,201,260	1,142,758	1,225,371	1,350,063	792,398	1,247,499	1,559,940	15.55%

**VILLAGE OF HALES CORNERS  
2025 GENERAL FUND BUDGET**

			2021	2022	2023	2024	2024 YTD	2024	2025	%>
ACCOUNT	DESCRIPTION		ACTUAL	ACTUAL	ACTUAL	AMENDED ADOPTED	to 7/31/2024	YEAR-END ESTIMATED	ADOPTED	2024/2025 ADOPTED
INSPECTION-GENERAL										
524.	110	Permanent Salaries	\$ 35,695	36,271	16,243	39,138	20,705	39,745	43,113	10.16%
524.	120	Temporary Salaries	-	-	-	-	-	-	-	
524.	130	Overtime	16	-	-	-	-	-	-	
524.	140	Holiday Pay	827	1,452	451	-	645	-	-	
524.	160	Vacation Pay	2,620	1,090	(652)	-	161	-	-	
		Total Salaries	\$ 39,156	38,813	16,042	39,138	21,511	39,745	43,113	10.16%
524.	210	Social Security	\$ 2,920	2,774	1,316	2,994	1,601	3,040	3,299	10.19%
524.	220	Wisconsin Retirement Fund	2,568	2,412	1,198	2,701	1,484	2,486	2,996	10.92%
524.	230	Life & Disability	30	19	8	50	20	36	48	-4.00%
524.	240	Health & Dental	8,839	6,075	3,976	14,961	4,154	7,882	9,656	-35.46%
		Total Benefits	\$ 14,358	11,281	6,499	20,706	7,259	13,444	15,999	-22.73%
524.	310	Office Supplies	\$ 44	776	176	100	552	552	100	0.00%
524.	350	Telephone	72	72	42	-	-	-	-	#DIV/0!
524.	360	Dues & Publications	-	-	40	40	-	40	40	100.00%
524.	370	Conference & Training	-	40	-	100	-	-	70	-30.00%
524.	400	Risk Management	122	138	140	140	69	131	156	11.43%
524.	426	Contr Serv-Weights & Measures	4,000	4,000	2,000	3,750	3,750	3,750	3,750	0.00%
524.	427	Contr Serv-Inspections	106,385	104,703	60,195	53,250	22,583	40,125	45,000	-15.49%
524.	570	Computer Maint & Supplies	-	216	3,000	3,000	3,000	3,000	3,000	100.00%
524.	751	Building Board	450	70	-	-	-	-	-	
524.	990	Unclassified	100	100	791	-	-	-	-	
		Total Operating Expense	\$ 111,172	110,114	66,384	60,380	29,954	47,598	52,116	-13.69%
TOTAL INSPECTION-GENERAL			\$ 164,686	160,208	88,926	120,224	58,724	100,787	111,228	-7.48%
TOTAL PUBLIC SAFETY			\$ 3,965,735	3,997,007	4,094,802	4,557,701	2,587,088	4,407,129	4,631,516	1.62%

**VILLAGE OF HALES CORNERS  
2025 GENERAL FUND BUDGET**

			2021	2022	2023	2024	2024 YTD	2024	2025	%>
ACCOUNT	DESCRIPTION		ACTUAL	ACTUAL	ACTUAL	AMENDED ADOPTED	to 7/31/2024	YEAR-END ESTIMATED	ADOPTED	2024/2025 ADOPTED
HEALTH										
530.	110	Permanent Salaries	\$ 38,635	101,045	170,248	192,171	95,554	191,658	195,700	1.84%
530.	120	Temporary Salaries	60,547	71,559	14,782	13,444	7,405	13,280	13,692	1.85%
530.	140	Holiday Pay	4,723	5,638	7,836	-	3,314	-	-	-
530.	150	Payment in Lieu	-	-	-	-	-	-	-	-
530.	160	Vacation Pay	5,906	6,676	8,717	-	7,202	-	-	-
530.	196	Transfer to Grant Programs	-	(137,512)	(183,359)	(147,888)	(69,310)	(150,523)	(158,788)	7.37%
530.	197	Transfer to/from IT Services	-	-	-	-	-	-	22,837	100.00%
		Total Salaries	\$ 109,812	47,406	18,224	57,726	44,166	54,415	73,441	27.22%
530.	210	Social Security	\$ 8,749	14,115	14,714	15,730	8,601	15,678	16,020	1.84%
530.	220	Wisconsin Retirement Fund	5,388	9,512	12,547	13,260	7,565	13,075	13,600	2.56%
530.	230	Life & Disability	286	289	324	327	284	339	340	3.98%
530.	240	Health & Dental	8,637	31,204	47,187	47,290	32,894	47,713	46,907	-0.81%
		Total Benefits	\$ 23,060	55,120	74,772	76,607	49,344	76,805	76,867	0.34%
530.	300	Postage	\$ 298	297	435	130	209	300	-	-100.00%
530.	310	Office Supplies	1,271	118	59	300	-	-	-	-100.00%
530.	330	Equipment Repairs	-	-	20	-	-	-	-	-
530.	340	New Equipment & Tools	-	-	-	-	-	-	-	#DIV/0!
530.	350	Telephone	4,033	3,465	2,741	3,506	3,135	5,418	5,500	56.87%
530.	360	Dues & Publications	610	-	-	-	-	-	-	#DIV/0!
530.	370	Conference & Training	194	-	-	-	-	-	-	#DIV/0!
530.	380	Auto Allowances	360	353	222	750	200	350	450	-40.00%
530.	390	Utilities	-	-	353	3,300	1,849	3,103	3,300	100.00%
530.	400	Risk Management	5,931	6,550	6,680	6,163	3,121	6,516	5,875	-4.67%
530.	410	Building Maintenance	-	-	123	1,470	1,074	1,603	1,450	100.00%
530.	432	Contr Serv-Accounting	-	4,500	6,000	6,000	5,400	6,000	6,000	100.00%
530.	448	Contr Serv-Cleaning	1,341	1,411	1,107	1,200	158	316	650	-45.83%
530.	451	Contr Serv-Consulting	1,945	-	-	-	-	-	-	-
530.	520	Medical Supplies	1,114	(189)	105	400	-	300	300	-25.00%
530.	570	Computer Maint & Supplies	481	(107)	829	3,568	654	3,328	-	-100.00%
530.	990	Unclassified	5,326	-	27,102	-	1,760	1,836	400	-
		Total Operating Expense	\$ 22,902	16,399	45,775	26,787	17,560	29,070	23,925	-10.68%
TOTAL HEALTH			\$ 155,775	118,925	138,771	161,120	111,069	160,290	174,233	8.14%
TOTAL HEALTH			\$ 155,775	118,925	138,771	161,120	111,069	160,290	174,233	8.14%

**VILLAGE OF HALES CORNERS  
2025 GENERAL FUND BUDGET**

			2021	2022	2023	2024	2024 YTD	2024	2025	%>
ACCOUNT	DESCRIPTION		ACTUAL	ACTUAL	ACTUAL	AMENDED ADOPTED	to 7/31/2024	YEAR-END ESTIMATED	ADOPTED	2024/2025 ADOPTED
ENGINEERING, SANITATION & ADMINISTRATION										
542.	110	Permanent Salaries	\$ 77,665	115,993	69,672	95,124	42,232	92,673	96,082	1.01%
542.	140	Holiday Pay	3,467	4,183	1,748	-	1,038	-	-	-
542.	150	Payment in Lieu	-	824	(824)	-	-	-	-	-
542.	160	Vacation Pay	9,512	10,360	5,352	-	346	-	-	-
542.	192	SWU Adjust	(14,856)	(22,495)	(14,276)	(16,880)	-	(16,060)	(15,787)	-6.48%
		Total Salaries	\$ 75,789	108,864	61,673	78,244	43,616	76,613	80,295	2.62%
542.	210	Social Security	\$ 6,603	10,418	5,739	7,277	3,388	7,089	7,350	1.00%
542.	220	Wisconsin Retirement Fund	6,083	7,904	5,421	6,564	3,010	6,394	6,678	1.74%
542.	230	Life & Disability	1,177	1,187	261	285	143	285	285	0.00%
542.	240	Health & Dental	19,290	29,021	27,627	31,398	19,531	27,375	21,160	-32.61%
542.	250	Uniform	150	161	-	100	-	50	200	100.00%
		Total Benefits	\$ 33,303	48,692	39,048	45,624	26,071	41,193	35,673	-21.81%
542.	310	Office Supplies	\$ 466	628	180	150	162	162	200	33.33%
542.	330	Equipment Repairs	-	24	-	-	-	-	-	-
542.	340	New Equipment & Tools	-	50	85	250	259	250	300	20.00%
542.	350	Telephone	4,207	4,832	6,258	5,500	4,248	7,280	4,730	-14.00%
542.	360	Dues & Publications	4,290	3,492	2,606	3,935	2,106	2,800	4,000	1.65%
542.	370	Conference & Training	375	195	75	250	-	-	750	100.00
542.	380	Auto Allowances	-	-	-	-	-	-	50	-
542.	390	Utilities	2,167	2,908	3,621	4,550	2,790	3,970	4,625	1.65%
542.	400	Risk Management	4,534	4,638	4,616	4,387	2,126	3,985	3,579	-18.42%
542.	428	Contr Serv-Sewer Cleaning	44,198	43,219	50,828	47,500	996	70,310	106,300	123.79%
542.	435	Contr Serv-Engineering	7,268	4,708	14,488	5,000	-	5,000	17,000	240.00%
542.	446	Contr Serv-MMSD	539,768	539,998	589,086	609,123	299,488	582,090	627,349	2.99%
542.	452	Contr Serv-HH Haz Waste	9,960	11,657	10,942	11,000	10,025	10,025	11,000	0.00%
542.	455	Contr Serv-Garbage Service	208,617	208,617	212,790	232,953	133,821	229,929	236,824	1.66%
542.	473	Contr Serv-Recycling	168,416	167,971	170,566	203,911	114,682	198,498	206,362	1.20%
542.	760	Public Works Commission	1,500	1,425	1,425	1,500	750	1,500	1,500	0.00%
542.	770	Environmental Committee	-	567	-	40	-	40	500	1150.00%
542.	950	Transfer to Sewer Fund-Capital	55,000	55,000	55,000	55,000	55,000	55,000	-	-100.00%
542.	951	Transfer to Sewer Fund-CMOM	30,000	30,000	30,000	30,000	30,000	30,000	30,000	0.00%
542.	990	Unclassified	-	1,015	-	-	81	82	-	100.00%
		Total Operating Expense	\$ 1,080,767	1,080,944	1,152,565	1,215,049	656,534	1,200,921	1,255,069	3.29%
TOTAL ENGINEERING, SANITATION & ADMIN			\$ 1,189,859	1,238,500	1,253,286	1,338,917	726,222	1,318,727	1,371,037	2.40%

**VILLAGE OF HALES CORNERS  
2025 GENERAL FUND BUDGET**

			2021	2022	2023	2024	2024 YTD	2024	2025	%>
ACCOUNT	DESCRIPTION		ACTUAL	ACTUAL	ACTUAL	AMENDED ADOPTED	to 7/31/2024	YEAR-END ESTIMATED	ADOPTED	2024/2025 ADOPTED
MAINTENANCE										
543.	110	Permanent Salaries	\$ 211,316	220,222	226,579	259,376	136,405	264,736	271,692	4.75%
543.	120	Temporary Salaries	25,162	20,443	16,770	27,038	5,673	8,036	30,526	12.90%
543.	130	Overtime	29,325	21,541	24,924	23,000	14,175	24,016	25,000	8.70%
543.	140	Holiday Pay	10,508	10,867	11,027	-	4,208	-	-	-
543.	150	Payment in Lieu	11,603	9,673	9,845	10,192	7,918	10,238	10,203	0.11%
543.	160	Vacation Pay	14,074	16,556	16,582	-	8,210	-	-	-
543.	195	Transfer to SWU	-	-	(18,511)	(17,685)	-	(18,255)	(19,874)	100.00%
543.	197	Transfer to/from IT Services Fund	-	-	-	-	-	-	18,038	100.00%
		Total Salaries	\$ 301,988	299,302	287,214	301,921	176,589	288,771	335,585	11.15%
543.	210	Social Security	\$ 21,130	20,860	21,966	23,670	13,035	21,308	25,032	5.75%
543.	220	Wisconsin Retirement Fund	17,623	17,707	19,498	19,484	11,784	20,911	20,620	5.83%
543.	230	Life & Disability	290	360	367	487	276	399	467	-4.11%
543.	240	Health & Dental	79,348	96,776	100,159	104,917	70,499	103,637	104,000	-0.87%
543.	250	Uniform	1,976	1,844	1,884	2,375	410	2,228	2,230	-6.11%
		Total Benefits	\$ 120,368	137,546	143,873	150,934	96,005	148,483	152,349	0.94%
543.	310	Office Supplies	\$ 19	-	-	-	123	123	-	-
543.	320	Fuel & Lubricants	13,097	17,427	12,663	15,125	10,787	20,228	21,125	39.67%
543.	330	Equipment Repairs	32,914	23,734	31,257	28,000	14,396	23,000	32,000	14.29%
543.	340	New Equipment & Tools	3,976	4,921	3,658	4,000	2,470	300	5,000	25.00%
543.	350	Telephone	590	580	419	1,000	543	1,206	2,640	164.00%
543.	360	Dues & Publications	2,085	516	786	940	-	80	800	-14.89%
543.	370	Conference & Training	635	10	130	500	-	500	500	0.00%
543.	390	Utilities	74,535	73,327	87,012	93,421	47,595	91,312	105,995	13.46%
543.	400	Risk Management	43,699	45,915	51,547	50,043	24,950	49,528	49,182	-1.72%
543.	410	Building Maintenance	12,224	12,537	11,213	13,656	13,330	11,712	19,800	44.99%
543.	429	Contr Serv-Private Equip Hire	2,012	2,414	3,463	4,000	2,580	10,035	10,000	150.00%
543.	433	Contr Serv-Radio Communication	2,096	1,973	2,336	2,250	-	1,900	1,900	-15.56%
543.	436	Contr Serv-Road Shoulder	2,954	597	3,627	1,500	197	500	2,000	33.33%
543.	447	Contr Serv-Road Patch	3,895	7,199	12,065	17,000	17,035	28,900	30,000	76.47%
543.	456	Contr Serv-Landscaping	5,025	5,098	5,279	5,000	2,180	5,550	5,550	11.00%
543.	458	Contr Serv-Median Landscaping	18,883	16,946	16,946	16,946	8,473	16,946	18,000	6.22%
543.	465	Contr Serv-Salt & Sand	47,706	31,759	43,733	59,575	48,371	47,992	33,709	-43.42%
543.	474	Contr Serv-Street Light Repair	11,115	17,663	12,256	20,500	5,190	10,000	23,000	12.20%
543.	481	Contr Serv-Culvert Pipe	5,267	1,806	8,743	5,500	2,357	2,500	6,100	10.91%
543.	491	Contr Serv-St Signs & Markings	1,101	7,212	8,732	7,700	1,808	5,675	7,900	2.60%
543.	495	Contr Serv-Forestry	15,600	10,611	21,484	15,000	3,877	15,000	15,000	0.00%
543.	570	Computers Maint. & Equipment	-	-	549	1,500	568	952	768	100.00%
543.	810	Building Maint-Projects	3,261	3,496	3,761	4,000	1,074	4,000	5,000	25.00%
543.	830	Park Operations	81	643	2,027	650	31	-	1,250	92.31%
543.	960	Transfer to Equip Replacement Fund	-	13,000	-	18,000	18,000	118,100	-	100.00%
543.	039	Transfer to Capital Projects Fund	-	22,000	-	-	-	-	-	0.00%
543.	990	Unclassified	-	-	-	-	194	194	-	0.00%
		Total Operating Expense	\$ 302,770	321,383	343,686	385,806	226,130	466,233	397,219	2.96%
TOTAL MAINTENANCE			\$ 725,126	758,230	774,774	838,661	498,724	903,487	885,153	5.54%
TOTAL PUBLIC WORKS			\$ 1,914,985	1,996,730	2,028,060	2,177,578	1,224,946	2,222,214	2,256,190	3.61%

**VILLAGE OF HALES CORNERS  
2025 GENERAL FUND BUDGET**

			2021	2022	2023	2024	2024 YTD	2024	2025	%>
ACCOUNT	DESCRIPTION		ACTUAL	ACTUAL	ACTUAL	AMENDED ADOPTED	to 7/31/2024	YEAR-END ESTIMATED	ADOPTED	2024/2025 ADOPTED
LIBRARY										
551.	110	Permanent Salaries	\$ 164,507	196,987	222,617	246,096	127,999	248,648	248,648	1.04%
551.	120	Temporary Salaries	122,460	97,826	85,685	103,649	51,836	100,071	102,172	-1.43%
551.	130	Overtime	1,192	948	-	-	-	-	-	-
551.	140	Holiday Pay	7,964	9,707	11,257	-	4,888	-	-	-
551.	150	Payment in Lieu	-	-	14,509	-	-	-	-	-
551.	160	Vacation Pay	12,493	14,351	-	-	5,129	-	-	-
		Total Salaries	\$ 308,615	319,818	334,068	349,745	189,852	348,719	350,820	0.31%
551.	210	Social Security	\$ 24,037	23,643	24,256	26,755	14,440	22,219	26,979	0.84%
551.	220	Wisconsin Retirement Fund	14,553	17,169	19,557	20,498	11,754	19,191	21,025	2.57%
551.	230	Life & Disability	236	438	519	519	420	530	529	1.93%
551.	240	Health & Dental	35,680	80,561	102,714	114,793	79,293	115,626	104,567	-8.91%
551.	245	General Adjustment	-	-	-	-	-	-	-	-
		Total Benefits	\$ 74,506	121,811	147,046	162,565	105,908	157,566	153,100	-5.82%
551.	300	Postage	\$ 173	141	41	125	63	88	500	300.00%
551.	310	Office Supplies & Processing Supplies	2,040	1,348	3,290	4,000	1,188	3,376	4,000	0.00%
551	315	Technical Services Supplies	5,159	2,577	-	-	-	-	-	-
551.	330	Equipment Repairs	-	-	210	-	-	-	-	-
551.	340	New Equipment & Tools	-	-	-	-	-	-	-	-
551.	350	Telephone	5,134	3,912	4,326	5,287	3,318	5,952	6,131	15.96%
551.	360	Professional Development	203	40	563	700	337	337	1,800	157.14%
551.	370	Conference & Training	358	2,223	-	-	-	-	-	-
551.	380	Auto Allowances	446	836	853	650	296	486	700	7.69%
551.	390	Utilities	23,584	23,376	21,966	25,360	11,626	21,241	22,965	-9.44%
551.	400	Risk Management	5,330	5,480	5,675	5,977	2,877	5,230	4,929	-17.53%
551.	410	Building Maintenance	8,698	16,672	11,532	9,000	3,542	7,653	10,000	11.11%
551	456	Contr Serv-Landscape Maintenance	12,376	8,390	447	1,000	7	907	900	-10.00%
551.	457	Contr Serv-HVAC Maintenance	13,642	7,896	8,262	5,500	3,214	5,356	5,500	0.00%
551.	460	Contr Serv-Labor Counsel	112	-	-	-	-	-	-	-
551.	492	Contr Serv-MCFLS	17,358	17,921	21,434	19,251	63	13,965	23,121	20.10%
551.	500	Contr Serv-Custodial	24,276	23,203	25,899	2,000	977	1,977	2,000	0.00%
551.	530	Programming Supplies	439	(1,436)	1,876	2,000	1,148	2,000	2,500	25.00%
551.	560	Photocopier Maint & Supplies	1,505	1,799	2,281	2,000	1,483	2,135	2,200	10.00%
551.	570	Technology Maint. & Supplies	3,971	5,204	6,225	5,000	1,361	3,995	4,200	-16.00%
551.	650	Periodicals	7,608	7,485	7,321	5,390	4,796	5,390	6,500	20.59%
551.	660	Audio Visual Materials	11,808	7,701	-	-	-	-	-	-
551.	670	Physical Collection	37,193	22,507	32,409	34,000	21,396	33,915	36,000	5.88%
551.	671	Digital Collection	1,219	1,047	-	-	-	-	-	#DIV/0!
551.	691	Public Photocopier	583	507	530	550	313	612	650	18.18%
551.	810	Building Maint-Projects	-	-	-	-	-	-	-	-
551.	960	Transfer to Equip Replacement Fund	9,000	-	-	-	-	2,000	-	-
551.	961	Transfer to Collection Replacement Fund	1,000	-	-	-	-	8,000	-	-
551.	990	Unclassified	268	141	8,544	-	-	-	-	#DIV/0!
551.	991	Credit Card Fees	425	86	128	100	70	100	100	0.00%
		Total Operating Expense	\$ 193,909	159,054	163,811	127,890	58,074	124,715	134,696	5.32%
TOTAL LIBRARY			\$ 577,030	600,684	644,925	640,200	353,834	631,000	638,616	-0.25%

**VILLAGE OF HALES CORNERS  
2025 GENERAL FUND BUDGET**

ACCOUNT	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 AMENDED ADOPTED	2024 YTD to 7/31/2024	2024 YEAR-END ESTIMATED	2025 ADOPTED	%> 2024/2025 ADOPTED
<b>RECREATION</b>									
552. 120	Temporary Salaries	\$ 35,347	40,419	43,744	45,075	46,885	60,166	65,813	46.01%
552. 130	Overtime	-	180	-	-	-	-	-	-
	Total Salaries	\$ 35,347	40,599	43,744	45,075	46,885	60,166	65,813	46.01%
552. 210	Social Security	\$ 2,704	3,106	3,346	3,448	3,587	4,603	5,035	46.03%
	Total Benefits	\$ 2,704	3,106	3,346	3,448	3,587	4,603	5,035	46.03%
552. 310	Office Supplies	\$ 78	-	-	-	-	-	-	-
552. 350	Telephone	986	574	493	500	288	494	510	2.00%
552. 360	Dues & Publications	95	-	-	-	-	-	-	-
552. 400	Risk Management	4,083	3,731	3,426	3,349	1,739	3,565	3,906	16.63%
552. 610	Summer Recreation Program	2,182	11,083	14,803	15,675	13,288	13,288	14,275	-8.93%
552. 630	Winter Basketball	-	-	-	-	-	-	-	-
552. 640	Rec Snack Bar	1,758	2,748	2,758	2,800	3,918	3,918	4,000	42.86%
552. 761	Historical Society	4,966	3,498	4,561	3,689	1,184	2,576	2,780	-24.64%
552. 771	July 4th Activities	-	-	-	10,000	10,000	10,000	10,000	-
552. 990	Unclassified	(287)	11,017	-	-	67	-	-	-
	Total Operating Expense	\$ 13,862	32,652	26,041	36,013	30,484	33,841	35,471	-1.51%
<b>TOTAL RECREATION</b>		<b>\$ 51,912</b>	<b>76,356</b>	<b>73,131</b>	<b>84,536</b>	<b>80,955</b>	<b>98,610</b>	<b>106,319</b>	<b>25.77%</b>
<b>TOTAL LEISURE SERVICES</b>		<b>\$ 628,942</b>	<b>677,040</b>	<b>718,056</b>	<b>724,736</b>	<b>434,790</b>	<b>729,610</b>	<b>744,935</b>	<b>2.79%</b>
<b>CONTINGENCY AND TRANSFERS</b>									
571. 012	Transfer to Debt Service	\$ 1,172,000	1,277,000	1,277,000	1,199,315	1,199,315	1,199,315	1,230,000	2.56%
571. 039	Transfer to Capital Projects Fund	-	-	375,000	-	-	-	-	-
571. 016	Transfer to Sewer Rehab Fund	-	-	150,000	-	-	-	-	-
571. 017	Transfer to Computer Replacement Fund	-	-	-	-	-	-	-	-
571. 960	Transfer to Equipment Repl Fund	-	-	29,000	-	-	-	-	-
571. 021	Transfer to Escrow Agent	-	-	-	-	-	-	-	-
571. 020	Transfer to Special Revenue Fund	-	-	30,000	-	-	-	-	-
	Total Transfers	\$ 1,172,000	1,277,000	1,861,000	1,199,315	1,199,315	1,199,315	1,230,000	2.56%
580. 960	Transfer to Capital Proj Fund	\$ -	-	-	-	-	-	-	-
580. 100	Contingencies	-	-	-	40,000	-	-	40,000	0.00%
580. 101	Compensation Contingency	-	-	-	-	-	-	-	-
580. 105	Contingencies ERP	-	-	-	109,500	-	-	178,000	62.56%
580. 107	OPEB Contribution	-	-	-	10,000	-	-	10,000	0.00%
580. 108	Health Ins Prem Adjst (new enroll)	-	-	-	13,000	-	-	13,000	0.00%
580. 150	Health Ins Reimburse (HRA)	-	-	-	17,000	-	-	21,000	23.53%
	Total Contingency	\$ -	-	-	189,500	-	-	262,000	38.26%
<b>TOTAL GENERAL FUND EXPENDITURES</b>		<b>\$ 8,499,330</b>	<b>8,724,355</b>	<b>9,540,293</b>	<b>9,779,903</b>	<b>6,009,864</b>	<b>9,477,967</b>	<b>10,136,300</b>	<b>3.64%</b>

**VILLAGE OF HALES CORNERS  
2025 GENERAL FUND BUDGET**

ACCOUNT	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 AMENDED ADOPTED	2024 YTD to 7/31/2024	2024 YEAR-END ESTIMATED	2025 ADOPTED	%> 2024/2025 ADOPTED
<b>REVENUES</b>									
411	Taxes	\$ 5,851,625	6,021,206	6,232,158	6,434,583	5,319,331	6,439,272	6,616,821	2.83%
412	Licenses	50,655	67,969	68,914	59,060	71,583	71,638	56,935	-3.60%
413	Permits	154,079	132,174	94,307	75,100	43,019	61,203	68,000	-9.45%
414	Fines & Forfeitures	178,367	163,426	123,440	135,000	82,029	110,554	110,000	-18.52%
415	Grants	600,928	634,027	639,745	687,919	519,920	688,586	683,280	-0.67%
417	Other Revenues	536,538	461,110	788,417	528,488	269,748	554,033	622,927	17.87%
421	Interest	419	80,235	309,734	153,285	224,769	301,750	163,323	6.55%
423	Service Revenues	1,264,250	1,310,604	1,382,079	1,489,652	339,774	1,460,002	1,549,718	4.03%
424	Public Service	6,160	4,790	5,340	3,590	3,395	3,645	3,295	-8.22%
454	Transfers	-	-	-	6,226	-	-	-	-
TOTALS \$		8,643,021	8,875,540	9,644,134	9,572,903	6,873,569	9,690,683	9,874,299	3.15%
<b>EXPENDITURES</b>									
511	Legislative	\$ 99,360	86,459	87,192	96,984	43,613	86,519	90,900	-6.27%
512	Municipal Court	76,742	85,023	97,704	105,794	62,026	104,994	113,896	7.66%
514	Administration	343,736	368,118	390,784	429,429	237,988	422,233	458,306	6.72%
517	Maintenance & Sundry	142,056	118,053	123,924	137,746	109,030	145,662	174,324	26.55%
521	Police - General	2,599,788	2,694,041	2,780,505	3,087,414	1,735,966	3,058,843	2,960,347	-4.12%
523	Fire - General	1,201,260	1,142,758	1,225,371	1,350,063	792,398	1,247,499	1,559,940	15.55%
524	Inspection - General	164,686	160,208	88,926	120,224	58,724	100,787	111,228	-7.48%
530	Health	155,775	118,925	138,771	161,120	111,069	160,290	174,233	8.14%
542	Eng. Sanitation & Admin	1,189,859	1,238,500	1,253,286	1,338,917	726,222	1,318,727	1,371,037	2.40%
543	Maintenance	725,126	758,230	774,774	838,661	498,724	903,487	885,153	5.54%
551	Library	577,030	600,684	644,925	640,200	353,834	631,000	638,616	-0.25%
552	Recreation	51,912	76,356	73,131	84,536	80,955	98,610	106,319	25.77%
571	Transfer to Debt Service	1,172,000	1,277,000	1,861,000	1,199,315	1,199,315	1,199,315	1,230,000	2.56%
580	Contingency	-	-	-	189,500	-	-	262,000	38.26%
TOTALS \$		8,499,330	8,724,355	9,540,293	9,779,903	6,009,864	9,477,967	10,136,300	3.64%
Revenues		\$ 8,643,021	8,875,540	9,644,134	9,572,903	6,873,569	9,690,683	9,874,299	3.15%
Expenditures		8,499,330	8,724,355	9,540,293	9,779,903	6,009,864	9,477,967	10,136,300	3.64%
TOTAL SURPLUS(DEFICIT)		\$ 143,690	151,185	103,840	(207,000)	863,705	212,717	(262,000)	26.57%



**VILLAGE OF HALES CORNERS  
2025 GENERAL FUND BUDGET**

ACCOUNT	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 AMENDED ADOPTED	2024 YTD to 7/31/2024	2024 YEAR-END ESTIMATED	2025 ADOPTED	%> 2024/2025 ADOPTED
DEPARTMENTAL SUMMARIES									
511	Legislative								
	Salaries	27,000	26,100	26,700	27,000	15,450	27,000	27,000	0.00%
	Benefits	2,041	2,152	2,201	2,226	1,274	2,226	2,226	0.00%
	Operating Expenses	70,319	58,208	58,290	67,758	26,889	57,293	61,674	-8.98%
	Total	99,360	86,459	87,192	96,984	43,613	86,519	90,900	-6.27%
512	Court								
	Salaries	57,662	60,193	60,554	62,923	34,194	62,930	73,746	17.20%
	Benefits	9,125	14,774	26,634	27,746	18,374	27,669	28,003	0.93%
	Operating Expenses	9,955	10,056	10,516	15,125	9,458	14,395	12,147	-19.69%
	Total	76,742	85,023	97,704	105,794	62,026	104,994	113,896	7.66%
514	Administration								
	Salaries	202,126	213,802	228,908	243,533	141,315	238,073	304,950	25.22%
	Benefits	45,170	49,337	51,372	56,002	32,999	56,795	56,664	1.18%
	Operating Expenses	96,441	104,979	110,504	129,894	63,674	127,365	96,692	-25.56%
	Total	343,736	368,118	390,784	429,429	237,988	422,233	458,306	6.72%
517	Maintenance & Sundry								
	Operating Expenses	142,056	118,053	123,924	137,746	109,030	145,662	174,324	26.55%
	Total	142,056	118,053	123,924	137,746	109,030	145,662	174,324	26.55%
521	Police								
	Salaries	1,571,549	1,626,399	1,657,357	1,805,424	935,495	1,725,126	1,830,648	1.40%
	Benefits	522,767	546,953	590,295	692,202	386,218	609,025	635,536	-8.19%
	Operating Expenses	505,473	520,689	532,853	589,788	414,253	724,692	494,163	-16.21%
	Total	2,599,788	2,694,041	2,780,505	3,087,414	1,735,966	3,058,843	2,960,347	-4.12%
523	Fire								
	Salaries	794,128	779,750	808,039	872,163	480,096	769,680	991,009	13.63%
	Benefits	164,125	153,746	179,324	183,680	112,443	168,000	198,877	8.27%
	Operating Expenses	243,006	209,262	238,009	294,220	199,859	309,819	370,054	25.77%
	Total	1,201,260	1,142,758	1,225,371	1,350,063	792,398	1,247,499	1,559,940	15.55%
524	Inspections								
	Salaries	39,156	38,813	16,042	39,138	21,511	39,745	43,113	10.16%
	Benefits	14,358	11,281	6,499	20,706	7,259	13,444	15,999	-22.73%
	Operating Expenses	111,172	110,114	66,384	60,380	29,954	47,598	52,116	-13.69%
	Total	164,686	160,208	88,926	120,224	58,724	100,787	111,228	-7.48%
530	Health								
	Salaries	109,812	47,406	18,224	57,726	44,166	54,415	73,441	27.22%
	Benefits	23,060	55,120	74,772	76,607	49,344	76,805	76,867	0.34%
	Operating Expenses	22,902	16,399	45,775	26,787	17,560	29,070	23,925	-10.68%
	Total	155,775	118,925	138,771	161,120	111,069	160,290	174,233	8.14%
542	Eng, Sanitation & Admin								
	Salaries	75,789	108,864	61,673	78,244	43,616	76,613	80,295	2.62%
	Benefits	33,303	48,692	39,048	45,624	26,071	41,193	35,673	-21.81%
	Operating Expenses	1,080,767	1,080,944	1,152,565	1,215,049	656,534	1,200,921	1,255,069	3.29%
	Total	1,189,859	1,238,500	1,253,286	1,338,917	726,222	1,318,727	1,371,037	2.40%
543	Maintenance								
	Salaries	301,988	299,302	287,214	301,921	176,589	288,771	335,585	11.15%
	Benefits	120,368	137,546	143,873	150,934	96,005	148,483	152,349	0.94%
	Operating Expenses	302,770	321,383	343,686	385,806	226,130	466,233	397,219	2.96%
	Total	725,126	758,230	774,774	838,661	498,724	903,487	885,153	5.54%
551	Library								
	Salaries	308,615	319,818	334,068	349,745	189,852	348,719	350,820	0.31%
	Benefits	74,506	121,811	147,046	162,565	105,908	157,566	153,100	-5.82%
	Operating Expenses	193,909	159,054	163,811	127,890	58,074	124,715	134,696	5.32%
	Total	577,030	600,684	644,925	640,200	353,834	631,000	638,616	-0.25%

**VILLAGE OF HALES CORNERS  
2025 GENERAL FUND BUDGET**

ACCOUNT	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 AMENDED ADOPTED	2024 YTD to 7/31/2024	2024 YEAR-END ESTIMATED	2025 ADOPTED	%> 2024/2025 ADOPTED
552	Recreation								
	Salaries	35,347	40,599	43,744	45,075	46,885	60,166	65,813	46.01%
	Benefits	2,704	3,106	3,346	3,448	3,587	4,603	5,035	46.03%
	Operating Expenses	13,862	32,652	26,041	36,013	30,484	33,841	35,471	-1.51%
	Total	51,912	76,356	73,131	84,536	80,955	98,610	106,319	25.77%
571	Transfers-Debt Service	1,172,000	1,277,000	1,861,000	1,199,315	1,199,315	1,199,315	1,230,000	2.56%
580	Contingency	-	-	-	189,500	-	-	262,000	38.26%
	GRAND TOTAL	8,499,330	8,724,355	9,540,293	9,779,903	6,009,864	9,477,967	10,136,300	3.64%

**VILLAGE OF HALES CORNERS  
2025 GENERAL FUND BUDGET**

ACCOUNT	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 AMENDED ADOPTED	2024 YTD to 7/31/2024	2024 YEAR-END ESTIMATED	2025 ADOPTED	%> 2024/2025 ADOPTED
<b>SUMMARY BY TYPE OF EXPENDITURE</b>									
110	Permanent Salaries	\$ 2,396,379	2,502,841	2,604,015	3,175,403	1,528,804	3,017,305	3,182,043	0.21%
120	Temporary Salaries	635,259	637,142	575,575	593,151	353,577	576,916	641,916	8.22%
130	Overtime	166,667	209,670	204,524	174,574	83,572	156,486	183,500	5.11%
140	Holiday	108,064	112,443	115,633	-	56,849	-	-	-
150	Payment in Lieu	37,416	65,850	77,476	79,333	59,187	78,159	76,581	-3.47%
160	Vacation	179,892	176,234	164,271	-	96,207	-	-	-
170	Investigator Stipend	1,080	730	-	-	-	-	4,800	100.00%
175	Field Officer Training	839	986	670	790	2,250	2,480	1,500	0.00%
176	Fire Training Pay	10,491	11,250	1,325	30,000	3,673	40,000	25,000	0.00%
177	New Hire Orientation	6,862	14,373	6,929	12,000	9,117	13,000	14,000	0.00%
180	Shift Premium	3,045	4,222	934	4,860	2,863	3,164	7,750	59.47%
185	Education Incentive	-	-	3,166	2,700	-	2,400	2,600	-3.70%
181	Election Wages	1,482	5,275	2,475	12,020	1,674	6,812	4,917	-59.09%
190	Command Pay	1,645	159	91	1,312	706	287	1,500	14.33%
195	SWU Adujstment	(25,950)	(42,618)	(45,711)	(55,362)	-	(55,248)	(57,339)	3.57%
196	Transfer to Grant Programs	-	(137,512)	(183,359)	(147,888)	(69,310)	(150,523)	(174,140)	17.75%
197	Transfer to/from IT Services Fund	-	-	-	-	-	-	261,792	-
<b>Total Salaries</b>		<b>\$ 3,523,171</b>	<b>3,561,045</b>	<b>3,528,014</b>	<b>3,882,892</b>	<b>2,129,169</b>	<b>3,691,238</b>	<b>4,176,420</b>	<b>7.56%</b>
210	Social Security	\$ 258,798	275,366	275,997	300,708	166,874	283,756	302,975	0.75%
220	Wisconsin Retirement	304,239	318,282	355,199	410,168	226,758	372,860	431,198	5.13%
230	Life & Disability	5,327	5,734	4,918	5,807	3,736	5,119	5,658	-2.57%
240	Health & Dental	424,991	525,953	613,107	686,131	437,673	622,827	598,618	-12.75%
250	Uniforms	14,332	19,182	15,190	18,925	4,438	21,247	19,380	2.40%
260	Tuition Reimbursement	3,840	-	-	-	-	-	2,500	-
270	Employee Recog/Other	-	-	-	-	-	-	-	0.00%
<b>Total Benefits</b>		<b>\$ 1,011,527</b>	<b>1,144,518</b>	<b>1,264,411</b>	<b>1,421,739</b>	<b>839,480</b>	<b>1,305,809</b>	<b>1,360,329</b>	<b>-4.32%</b>
<b>Total Salaries &amp; Benefits</b>		<b>\$ 4,534,698</b>	<b>4,705,563</b>	<b>4,792,425</b>	<b>5,304,632</b>	<b>2,968,650</b>	<b>4,997,047</b>	<b>5,536,749</b>	<b>4.38%</b>
<b>Operating Expenditures</b>		<b>3,964,633</b>	<b>4,018,792</b>	<b>4,733,360</b>	<b>4,475,271</b>	<b>3,041,214</b>	<b>4,480,919</b>	<b>4,599,550</b>	<b>2.78%</b>
<b>Total Expenditures</b>		<b>8,499,330</b>	<b>8,724,355</b>	<b>9,525,785</b>	<b>9,779,903</b>	<b>6,009,864</b>	<b>9,477,967</b>	<b>10,136,300</b>	<b>3.64%</b>
300	Postage	\$ 12,992	14,366	12,450	14,850	9,426	13,312	13,172	-11.30%
310	Office Supplies	11,170	9,866	10,083	12,890	6,493	11,528	12,250	-4.97%
320	Fuel & Lubricants	73,008	89,465	66,890	79,521	44,505	86,369	87,625	10.19%
330	Equipment Repairs	66,213	55,052	68,909	66,000	42,762	61,000	69,000	4.55%
340	New Equipment & Tools	5,553	5,317	9,954	13,050	6,993	10,231	9,700	-25.67%
350	Telephone	33,780	30,141	34,443	37,753	24,923	42,650	39,341	4.21%
360	Dues & Publications	14,440	10,985	13,344	16,045	11,463	13,017	18,119	12.93%
370	Conference & Training	23,844	15,956	19,277	26,610	10,433	19,317	28,915	8.66%
380	Auto Allowance	3,273	3,553	3,175	3,630	1,719	2,960	3,430	-5.51%
390	Utilities	168,505	167,649	182,539	202,150	98,845	188,771	210,916	4.34%
400	Risk Management	204,891	202,492	208,911	204,293	99,206	198,264	196,633	-3.75%
<b>Sub-total Operating Expense</b>		<b>\$ 617,669</b>	<b>604,840</b>	<b>629,974</b>	<b>676,792</b>	<b>356,770</b>	<b>647,419</b>	<b>689,101</b>	<b>1.82%</b>
	Refuse Collection	\$ 377,034	376,589	383,356	436,864	248,504	428,427	443,186	1.45%
	Sewer Treat/Rehab Fund	624,768	624,998	674,086	694,123	384,488	667,090	657,349	-5.30%
	Equip. Replace. Fund	77,000	81,000	68,000	100,750	100,750	342,850	-	-100.00%
	Insurance (Prop/Liab)	14,159	6,484	(9,477)	7,296	19,135	5,550	6,184	-15.24%
	Other Operating Expenses	1,082,005	1,047,882	1,126,421	1,170,631	732,254	1,190,268	1,311,730	12.05%
<b>Total Operating Expense</b>		<b>\$ 2,792,633</b>	<b>2,741,792</b>	<b>2,872,360</b>	<b>3,086,456</b>	<b>1,841,899</b>	<b>3,281,604</b>	<b>3,107,550</b>	<b>0.68%</b>
<b>Total Salaries, Benefits &amp; Operating Transfers &amp; Contingency</b>		<b>\$ 7,327,330</b>	<b>7,447,355</b>	<b>7,664,785</b>	<b>8,391,088</b>	<b>4,810,549</b>	<b>8,278,652</b>	<b>8,644,300</b>	<b>3.02%</b>
		<b>1,172,000</b>	<b>1,277,000</b>	<b>1,861,000</b>	<b>1,388,815</b>	<b>1,199,315</b>	<b>1,199,315</b>	<b>1,492,000</b>	<b>7.43%</b>
<b>TOTAL GENERAL FUND BUDGET</b>		<b>\$ 8,499,330</b>	<b>8,724,355</b>	<b>9,525,785</b>	<b>9,779,903</b>	<b>6,009,864</b>	<b>9,477,967</b>	<b>10,136,300</b>	<b>3.64%</b>

**VILLAGE OF HALES CORNERS  
2025 PROPOSED BUDGET - HEALTH RESERVE FUND**

<b>Revenues:</b>		<b>2024 AMENDED BUDGET</b>	<b>2024 to 07/31/24</b>	<b>2024 YEAR-END ESTIMATED</b>	<b>2025 ADOPTED</b>
<b>Department:</b>					
<b>Commercial Revenues:</b>					
Investment Income	150-42205	\$ 7,000	7,615	13,000	7,000
<b>Total Revenues</b>		<b>\$ 7,000</b>	<b>7,615</b>	<b>13,000</b>	<b>7,000</b>
<b>Expenditures:</b>		<b>2024 AMENDED BUDGET</b>	<b>2024 to 07/31/24</b>	<b>2024 YEAR-END ESTIMATED</b>	<b>2025 ADOPTED</b>
Transfer to General Fund	150-523-014	\$ 6,226	6,226	6,226	6,608
<b>Total Expenditures:</b>		<b>\$ 6,226</b>	<b>6,226</b>	<b>6,226</b>	<b>6,608</b>
<b>Excess Over (Under) Expenditures</b>		<b>\$ 774</b>	<b>1,389</b>	<b>6,774</b>	<b>392</b>
<b>Fund Balances:</b>					
<b>Fund Equity - January 1</b>					
HRA Termination	150-22216	\$ 24,537	24,537	24,537	18,311
Unappropriated Fund Equity	150-31101	208,553	208,553	208,553	221,553
Total Fund Equity		\$ 233,090	233,090	233,090	239,864
<b>Fund Equity - December 31 (estimated)</b>					
HRA Termination	150-22216	\$ 18,311	18,311	18,311	11,703
Unappropriated Fund Equity	150-31101	215,553	216,169	221,553	228,553
Total Fund Equity		<b>\$ 233,864</b>	<b>234,480</b>	<b>239,864</b>	<b>240,256</b>

**VILLAGE OF HALES CORNERS  
2025 PROPOSED BUDGET - COMPENSATION RESERVE FUND**

<b>Revenues:</b>		<b>2024 AMENDED BUDGET</b>	<b>2024 to 07/31/24</b>	<b>2024 YEAR-END ESTIMATED</b>	<b>2025 ADOPTED</b>
<b>Department:</b>					
<b>Commercial Revenues:</b>					
Investment Income	175-42205	\$ 2,500	2,521	4,000	2,500
<b>Total Revenues</b>		<b>\$ 2,500</b>	<b>2,521</b>	<b>4,000</b>	<b>2,500</b>
<b>Excess Over (Under) Expenditures</b>		<b>\$ 2,500</b>	<b>2,521</b>	<b>4,000</b>	<b>2,500</b>
<b>Fund Equity - January 1</b>					
HRA Termination	175-31101	\$ 75,952	75,952	75,952	79,952
<b>Fund Equity - December 31 (estimated)</b>		<b>\$ 78,452</b>	<b>78,473</b>	<b>79,952</b>	<b>82,452</b>

**VILLAGE OF HALES CORNERS  
2025 PROPOSED BUDGET DEBT SERVICE FUND**

ACCOUNT	DESCRIPTION		2023 ACTUAL	2024 BUDGET	2024 YTD 7/31/2024	2024 ESTIMATED	2025 ADOPTED	%> 2024/2025
<b>REVENUES</b>								
500-45411	General Property Taxes	\$	1,277,000	1,199,315	1,199,315	1,199,315	1,230,000	2.56%
500-42205	Interest Earnings		34,420	30,000	21,091	30,000	22,000	100.00%
500-42338	Transfer in O & M for Debt Serv		32,620	31,975	15,988	31,975	36,243	13.35%
500-599-308	Premium on Bond Issuance					6,994	-	-
500-45447	Transfer from General Fund						150,800	-
	Total Revenues	\$	1,344,040	1,261,290	1,236,394	1,268,284	1,439,043	14.09%
<b>EXPENDITURES &amp; OTHER USES</b>								
500-597-301	2012 GO Bond Principal	\$	310,000	320,000	320,000	320,000	335,000	4.69%
500-593-301	2015 GO Bond Principal		75,000	75,000	75,000	75,000	75,000	0.00%
500-599-301	2018 GO Bond Principal		185,000	190,000	-	190,000	200,000	5.26%
500-592-301	2019 GO Bond Principal		105,000	105,000	-	105,000	105,000	0.00%
500-595-301	2020 GO Note Principal		40,000	40,000	40,000	40,000	45,000	12.50%
500-591-301	2022 GO Bond Principal		140,000	145,000	-	145,000	160,000	100.00%
500-594-301	2024 GO Note Principal						119,875	
	Subtotal Principal	\$	855,000	875,000	435,000	875,000	1,039,875	5.14%
500-597-302	2012 GO Bond Interest	\$	59,335	52,560	28,040	52,560	45,188	-14.03%
500-593-302	2015 GO Bond Interest		28,613	27,113	27,113	27,113	24,863	-8.30%
500-599-302	2018 GO Bond Interest		174,356	166,956	83,478	166,956	159,356	-4.55%
500-592-302	2019 GO Bond Interest		51,231	48,081	24,041	48,081	44,931	-6.55%
500-595-302	2020 GO Note Interest		7,300	6,100	3,350	6,100	4,825	-20.90%
500-591-302	2022 GO Bond Interest		137,421	136,813	68,406	136,813	129,563	100.00%
500-594-302	2024 GO Note Interest						21,500	
	Subtotal Interest	\$	458,256	437,623	234,428	437,623	430,225	-6.60%
500-511-451	Cont Serv - Consulting	\$	1,400	1,400	800	1,400	1,400	0.00%
500-599-307	Debt Issuance Costs							
500-599-308	Premium on Debt Issuance							
	Total Expenditures	\$	1,314,656	1,314,023	670,228	1,314,023	1,471,500	0.00%
<b>Excess of Revenues and Other Sources</b>								
	Over (Under) Expenditures and Other Uses	\$	29,385	(52,733)	566,166	(45,739)	(32,457)	
<b>Fund Equity - January 1 (Estimate)<sup>1</sup></b>								
		\$	74,741	104,126	104,126	104,126	58,387	
<b>Fund Equity - December 31</b>								
		\$	104,126	51,393	670,292	58,387	25,930	

**VILLAGE OF HALES CORNERS**  
**2025 PROPOSED BUDGET - CAPITAL PROJECTS FUND**

			<b>2024 AMENDED BUDGET</b>	<b>2024 YTD 7/31/2024</b>	<b>2024 YEAR-END ESTIMATED</b>	<b>2025 ADOPTED</b>
<b>Revenues:</b>						
<b>Intergovernmental:</b>						
CDBG Grant - Library Restrooms	200-41646	\$	-			
<b>Recreation &amp; Leisure:</b>						
Bird City	200-42479					
Library Building Donations	200-44343					
<b>Commercial Revenues</b>						
Investment Income	200-42205		82,500	78,218	104,300	42,500
Bond Proceeds			900,000		1,185,000	3,800,000
STH 24 Street Parking Reimbursement						34,980
<b>Transfer from General Fund:</b>						
Library Facility - air handler repairs						
Fire Department	200-45447		41,885	41,885	41,885	-
Village Hall Facility						5,000
<b>Total Revenues</b>		\$	<b>1,024,385</b>	<b>120,103</b>	<b>1,331,185</b>	<b>3,882,480</b>
			<b>2024 ADOPTED</b>	<b>2024 YTD 7/31/2024</b>	<b>2024 YEAR-END ESTIMATED</b>	<b>2025 ADOPTED</b>
<b>Expenditures:</b>						
<b>General Government</b>						
Village Hall Exterior Painting	200-517-999 23VHPT	\$	13,000			
Village Hall Gutter Replacement	200-514-999 24VHGT		15,600	11,530	11,530	
Village Hall - air handler transfer switch	200-517-999					
<b>Health Department</b>				5,052	5,052	
<b>Public Safety:</b>						
Fire Department						
Engine Replacement (new bond issuance)			900,000	-	935,000	-
Paint & Repair Exterior & Interior painting	200-523-999		41,885	41,885	41,885	-
Parking Lot Patching & Sealing						250,000
<b>Public Works:</b>						
USH 100/STH 45 (SUB OBJ 00000)	200-542-59990 18108ST		1,000			
2024 Road Program - 116th Street	200-542-999 116T		1,000,000	486,890	1,350,000	45,000
STH 24- USH 45 to 45th St(ID:2120-18-00/70						40,000
2025 Road Program (Hales Happiness Subdivision)						2,000,000
<b>Library Building Maintenance</b>						
Library Facility - renovation	200-551-999					2,500,000
Air Handler repairs			-	4,745	4,745	
Transfer to new Fund (Hales Happiness - 203)			250,000	250,000	250,000	-
<b>Total Expenditures:</b>		\$	<b>2,221,485</b>	<b>800,102</b>	<b>2,598,212</b>	<b>4,835,000</b>
<b>Excess Over (Under) Expenditures</b>			\$ (1,197,100)	(679,998)	(1,267,027)	(952,520)
<b>Fund Balances:</b>						
			<b>2024 ADOPTED</b>	<b>2024 YTD 7/31/2024</b>	<b>2024 YEAR-END ESTIMATED</b>	<b>2025 ADOPTED</b>
<b>General Government:</b>						
Admin Recruit	200-32410		10,000	10,000	10,000	10,000
<b>Public Safety:</b>						
<b>Fire Department:</b>						
Building Maintenance	200-32447					-
Engine Replacment 2024 STFL	200-32447		-	-	250,000	-
<b>Public Works:</b>						
Village Hall Facility	200-32420		59,833	67,106	27,143	32,143
Fuel System	200-32280		(239)	(239)	-	-
Resurfacing	200-32451		1,556,546	2,069,318	1,228,546	268,526
DPW Garage Replacement	200-32466		(31,958)	(31,958)	-	-
108 TH Street Lighting	200-32454		2,497	3,497	3,497	3,497
Hales Happiness Project	200-39436		-	-	-	-
<b>Recreation &amp; Leisure:</b>						
<b>Recreation:</b>						
Environmenal Committee	200-32475		1,045	1,045	1,045	1,045
Bird City Grant	200-32479		841	841	841	841
<b>Library:</b>						
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		(7,565.34)	(11,508)	-	2,500
<b>Fund Equity - December 31</b>		\$	<b>1,592,499</b>	<b>2,109,601</b>	<b>1,522,572</b>	<b>320,052</b>

**VILLAGE OF HALES CORNERS  
2025 PROPOSED BUDGET - SEWER REHABILITATION FUND**

		<b>2024 AMENDED BUDGET</b>	<b>2024 YTD to 7/31/2024</b>	<b>2024 YEAR-END ESTIMATED</b>	<b>2025 ADOPTED</b>
<b>Revenues:</b>					
Public Works					
Commercial Revenues					
Investment Income	201-42205	\$ 10,700	17,210	20,950	1,000
Transfer from General Fund:	201-45447	85,000	85,000	85,000	30,000
Total Revenues		<b>\$ 95,700</b>	<b>102,210</b>	<b>105,950</b>	<b>31,000</b>
		<b>2024 AMENDED BUDGET</b>	<b>2024 YTD to 7/31/2024</b>	<b>2024 YEAR-END ESTIMATED</b>	<b>2025 ADOPTED</b>
<b>Expenditures:</b>					
Public Works:					
General Outlay					
<i>Sanitary Sewer - non-capital expenditures</i>					
I&I CMOM	201-542-427	\$ 1,000	-	1,000	6,000
MH Insp & Rehab, Lift Cleaning	201-542-330	4,300	9,630	14,900	15,000
GIS Renewal & Services	201-542-435	4,000	2,500	4,000	35,500
Subtotal		<b>\$ 9,300</b>	<b>12,130</b>	<b>19,900</b>	<b>56,500</b>
<b>Capital Outlay</b>	<b>201-542-999</b>				
Lory Lane Lift Station Design		\$ 84,248	58,161	512,528	37,472
<b>Subtotal</b>		<b>84,248</b>	<b>58,161</b>	<b>512,528</b>	<b>37,472</b>
<b>Total Expenditures:</b>		<b>\$ 93,548</b>	<b>70,290</b>	<b>532,428</b>	<b>93,972</b>
Excess of Revenues and Other Sources					
Over (Under) Expenditures and Other Uses		\$ 2,152	31,920	(426,478)	(62,972)
Fund Equity - January 1 (Estimate) <sup>1</sup>		561,893	561,893	561,893	135,415
Fund Equity - December 31	201-32470	<b>\$ 564,045</b>	<b>593,813</b>	<b>135,415</b>	<b>72,443</b>

**VILLAGE OF HALES CORNERS  
2025 PROPOSED BUDGET - STORM WATER UTILITY FUND**

		2024 AMENDED BUDGET	2024 YTD to 7/31/2024	2024 YEAR-END ESTIMATED	2025 ADOPTED
<b>Revenues:</b>					
DEPARTMENT:	ACCOUNT				
Interest Earnings	202-42205	\$ 4,200	7,765	10,325	1,000
Public Works					
SWU Charges	202-42656				
Residential		55,175	-	55,175	99,802
Commercial		58,675	29,625	58,675	106,037
<b>Total Revenues</b>		<b>\$ 118,050</b>	<b>37,390</b>	<b>124,175</b>	<b>206,839</b>
		2024 AMENDED BUDGET	2024 YTD to 7/31/2024	2024 YEAR-END ESTIMATED	2025 ADOPTED
<b>Expenditures:</b>					
Public Works					
Admin		\$ 20,797		20,933	21,678
DPW Director	202-542-195	16,880		16,060	15,787
DPW Staff		17,685		18,255	19,874
WDNR WPDES Storm Permit		1,000		1,000	1,000
LWM-LGSWG Membership	202-542-360	200		200	200
SWCWN Membership		2,400		2,400	2,500
Storm Maintenance & Repair		2,000		3,205	4,000
Street Sweeping	202-542-429	5,000		2,125	2,500
IDDE Program		4,000		3,507	4,000
GIS Renewal & Services	202-542-435	5,000		10,624	10,000
<u>Capital Projects</u>					
Hales Happiness Cross Culvert		-	-	-	130,000
Subtotal		74,962	-	78,308	211,539
Transfer Out - ERF	202-542-018	4,000	4,000	4,000	4,000
<b>Total Expenditures</b>		<b>78,962</b>	<b>4,000</b>	<b>82,308</b>	<b>215,539</b>
Excess of Revenues and Other Sources					
Over (Under) Expenditures and Other Uses		39,088	33,390	41,867	(8,700)
<b>Fund Equity - January 1 (Estimate)<sup>1</sup></b>	202-32656	<b>150,361</b>	<b>150,361</b>	<b>150,361</b>	<b>192,228</b>
<b>Fund Equity - December 31</b>	202-31101	<b>\$ 189,449</b>	<b>183,751</b>	<b>192,228</b>	<b>183,527</b>



**VILLAGE OF HALES CORNERS**  
**2025 PROPOSED BUDGET - Hales Happiness Water Design Fund**

			2024 AMENDED BUDGET	Year-To- Date Actual	2024 YEAR END PROJECTED	2025 ADOPTED
<b>Revenues:</b>						
COMMERCIAL REVENUES:	ACCOUNT					
Interest Earnings	203-42205	\$	-	4,045	4,596	23,000
Bond Proceeds						6,000,000
Transfer in from Capital Project Fund	203-45403		250,000	250,000	250,000	-
<b>Total Revenues</b>		\$	250,000	254,045	254,596	6,023,000
<b>Expenditures:</b>						
Outlay	203-542-999		-	83,197	229,412	6,000,000
<b>Total Expenditures</b>		\$	-	83,197	229,412	6,000,000
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses			250,000	170,848	25,184	23,000
<b>Fund Equity - January 1</b>		\$	-	-	-	<b>25,184</b>
<b>Fund Equity - December 31 (estimated)</b>		\$	<b>250,000</b>	<b>170,848</b>	<b>25,184</b>	<b>48,184</b>

**VILLAGE OF HALES CORNERS**  
**2025 PROPOSED BUDGET TAX INCREMENTAL DISTRICT NO. 4**

		2024	2024 YTD	2024	2025
TID No. 4	460	BUDGET	7/31/2024	ESTIMATED	ADOPTED
<b>REVENUES</b>					
GENERAL PROPERTY TAXES	460-41101	\$ 260,619	222,361	260,276	308,923
2023 Act 12 PP Aid	460-41121				31,260
INTEREST	460-42205	2,000	8,673		2,000
Total Revenues		\$ 262,619	231,034	260,276	342,183
<b>EXPENDITURES &amp; OTHER USES</b>					
EXPENDITURES					
ADMINISTRATION	460-514-360	\$ 680	680	680	680
DEBT PRINCIPAL	460-596-305	147,863	294,326	294,326	136,645
DEBT INTEREST**	460-596-306	60,912	60,912	60,912	44,724
Total Expenditures		\$ 209,455	355,918	355,918	182,049
Excess of Revenues and Other Sources					
Over (Under) Expenditures and Other Uses		\$ 53,164	(124,884)	(95,642)	160,134
<b>Fund Equity - January 1 (Estimate)<sup>1</sup></b>		<b>\$ 135,432</b>	<b>135,432</b>	<b>135,432</b>	<b>39,791</b>
<b>Fund Equity - December 31</b>		<b>\$ 188,596</b>	<b>10,548</b>	<b>39,791</b>	<b>199,925</b>

**VILLAGE OF HALES CORNERS**  
**Non-Major Special Revenue Funds**  
**2025 PROPOSED BUDGET**

**600 FUND - GENERAL & ADMINISTRATION**

		2024	2024 YTD	2024	2025
		AMENDED BUDGET	to 7/31/2024	YEAR-END ESTIMATED	ADOPTED
<b>Revenues:</b>					
<b>Commercial Revenues</b>					
Investment Income	600-42205	\$ 800	7,131	11,715	800
<b>Total Revenues</b>		<b>\$ 800</b>	<b>7,131</b>	<b>11,715</b>	<b>800</b>
<b>Excess Over (Under) Expenditures</b>		<b>\$ 800</b>	<b>7,131</b>	<b>11,715</b>	<b>800</b>
<b>Fund Balances:</b>					
<b>General Government:</b>					
Unappropriated Fund Balance	600-32600	\$ 6,648	6,648	6,648	18,363
Safety Incentive	600-32609	2,212	2,212	2,212	2,212
Whitnall School District Reserved	600-32625	18,000	18,000	18,000	18,000
<b>Fund Equity - January 1 (estimated)</b>		<b>\$ 26,860</b>	<b>26,860</b>	<b>26,860</b>	<b>38,575</b>
Unappropriated Fund Balance	600-32600	\$ 7,448	13,779	18,363	19,163
Safety Incentive	600-32609	2,212	2,212	2,212	2,212
Whitnall School District Reserved	600-32625	18,000	18,000	18,000	18,000
<b>Fund Equity - December 31 (estimated)</b>		<b>\$ 27,660</b>	<b>33,991</b>	<b>38,575</b>	<b>39,375</b>

**VILLAGE OF HALES CORNERS**  
**Non-Major Special Revenue Funds**  
**2025 PROPOSED BUDGET**

**601 FUND - FIRE DEPARTMENT**

		2024	2024 YTD	2024	2025
		AMENDED	to 7/31/2024	YEAR-END	ADOPTED
		BUDGET		ESTIMATED	
<b>Revenues:</b>					
EMS Grant Funds	601-41640	\$ -	3,972	3,972	4,000
ARPA Federal Funds	601-41514	-			-
EMS Flex Grant Funds	601-41519	-			-
EMS Grant Training & Exam	601-41645	-	3,200	3,200	3,200
Fire Prevention Donations	601-42649	-	2,000	2,000	2,000
<b>Total Revenues</b>		<b>\$ -</b>	<b>9,172</b>	<b>9,172</b>	<b>9,200</b>
<b>Expenditures:</b>					
		2024	2024 YTD	2024	2025
		AMENDED	to 7/31/2024	YEAR-END	ADOPTED
		BUDGET		ESTIMATED	
FD Operation Warm	601-523-622	\$ -	-	-	-
EMS Expenditures	601-523-641	3,000	4,086	6,000	5,000
EMS GRANT TRAINING & EXAM	601-523-645	-	-	750	1,000
Fire Prevention Expenditures	601-523-649	-	2,343	2,500	1,000
ARPA Expense	601-523-994	-			
EMS Flex Grant Expenditures	601-523-996	-			
<b>Total Expenditures:</b>		<b>\$ 3,000</b>	<b>6,429</b>	<b>9,250</b>	<b>7,000</b>
<b>Excess Over (Under) Expenditures</b>		<b>(3,000)</b>	<b>2,743</b>	<b>(78)</b>	<b>2,200</b>
<b>Fund Balances:</b>					
		2024	2024 YTD	2024	2025
		AMENDED	to 7/31/2024	YEAR-END	ADOPTED
		BUDGET		ESTIMATED	
<b>FIRE - PUBLIC SAFETY</b>					
FD Operation Warm	601-32344	\$ 971	971	971	971
EMS	601-32640	8,016	8,016	8,016	5,988
EMS GRANT TRAINING & EXAM	601-32642	2,823	2,823	2,823	5,273
EMS Flex Grant	601-32647	276	276	276	276
Fire Prevention Fund	601-32649	2,456	2,456	2,456	1,956
ARPA Federal Funds FD	601-32644	571	571	571	571
<b>Fund Equity - January 1 (estimated)</b>		<b>15,114</b>	<b>15,114</b>	<b>15,114</b>	<b>15,036</b>
FD Operation Warm	601-32344	\$ 971	971	971	971
EMS	601-32640	5,016	7,902	5,988	4,988
EMS GRANT TRAINING & EXAM	601-32642	2,823	6,023	5,273	7,473
EMS Flex Grant	601-32647	276	276	276	276
Fire Prevention Fund	601-32649	2,456	2,113	1,956	2,956
ARPA Federal Funds FD	601-32644	571	571	571	571
<b>Fund Equity - December 31 (estimated)</b>		<b>\$ 12,114</b>	<b>17,857</b>	<b>15,035</b>	<b>17,235</b>

**VILLAGE OF HALES CORNERS**  
**Non-Major Special Revenue Funds**  
**2025 PROPOSED BUDGET**

**602 FUND - POLICE DEPARTMENT**

		2024	2024 YTD	2024	2025
		AMENDED BUDGET	to 7/31/2024	YEAR-END ESTIMATED	ADOPTED
<b>Revenues:</b>					
ARPA Federal Funds	602-41514	\$			
Police Grants (BWC - DOJ)	602-41622	6,683	3,348	6,696	6,696
PD Misc Donations	602-42613		1,929	1,929	-
Holz Family Grant (Safety Equipment)	602-41641		14,882	14,882	-
Crime Prevention/Outreach Donations	602-42623	9,000	13,000	13,000	9,000
Training Supplement/Reimbursement	602-42628	2,560	1,052	3,120	3,840
<b>Total Revenues</b>		<b>\$ 18,243</b>	<b>34,211</b>	<b>39,627</b>	<b>19,536</b>
		2024	2024 YTD	2024	2025
		AMENDED BUDGET	to 7/31/2024	YEAR-END ESTIMATED	ADOPTED
<b>Expenditures:</b>					
Officer Safety Equipment (Holz Grant)	602-521-609	\$		14,882	-
PD Misc Expenditures	602-521-613		627	627	1,000
PD License Plate Reader	602-521-621	200	200	200	200
Crime Prevention/Outreach Expenditures	602-521-623	5,000	1,071	1,271	1,500
Holz Family Grant (Body worn cameras)	602-521-625	54,366	8,910	27,549	12,000
Training Supplement	602-521-628	1,500	-	1,358	1,500
<b>Total Expenditures:</b>		<b>\$ 61,066</b>	<b>10,808</b>	<b>45,887</b>	<b>16,200</b>
<b>Excess Over (Under) Expenditures</b>		(42,823)	23,403	(6,260)	3,336
		2024	2024 YTD	2024	2025
		AMENDED BUDGET	to 7/31/2024	YEAR-END ESTIMATED	ADOPTED
<b>Fund Balances:</b>					
POLICE - PUBLIC SAFETY	602-32609	\$	-	-	-
Misc Donations - PD	602-32613	9,342	9,342	9,342	10,644
PD License Plate Reader	602-32621	1,057	1,057	1,057	857
Crime Prevention / Outreach	602-32623	25,386	25,386	25,386	37,115
Training Supplement	602-32628	2,902	2,902	2,902	4,664
Body Worn Cameras	602-32626	41,354	41,354	41,354	20,501
<b>Fund Equity - January 1 (estimated)</b>		<b>\$ 80,040</b>	<b>80,040</b>	<b>80,040</b>	<b>73,780</b>
POLICE - PUBLIC SAFETY	602-32609	\$	-	14,882	-
Misc Donations - PD	602-32613	9,342	10,643	10,644	9,644
PD License Plate Reader	602-32621	857	857	857	657
Crime Prevention / Outreach	602-32623	29,386	37,316	37,115	44,615
Training Supplement	602-32628	3,962	3,954	4,664	7,004
Body Worn Cameras	602-32626	(6,330)	35,792	20,501	15,197
<b>Fund Equity - December 31 (estimated)</b>		<b>\$ 37,217</b>	<b>103,443</b>	<b>73,780</b>	<b>77,116</b>

**VILLAGE OF HALES CORNERS**  
**Non-Major Special Revenue Funds**  
**2025 PROPOSED BUDGET**

**603 FUND - PUBLIC WORKS**

		2024	2024 YTD	2024	2025
		AMENDED	to 7/31/2024	YEAR-END	ADOPTED
		BUDGET		ESTIMATED	
<b>Revenues:</b>					
HC Lions Club Donations	603-41655	\$ 10,000	-	-	13,000
<b>Total Revenues</b>		\$ 10,000	-	-	13,000
		2024	2024 YTD	2024	2025
		AMENDED	to 7/31/2024	YEAR-END	ADOPTED
		BUDGET		ESTIMATED	
<b>Expenditures:</b>					
Welcome Signs	603-542-655	10,000	-	-	13,000
Holz Streetscape Grant Expense	603-542-692	5,000	-	-	-
<b>Total Expenditures:</b>		\$ 15,000	-	-	13,000
<b>Excess Over (Under) Expenditures</b>		(5,000)	-	-	-
		2024	2024 YTD	2024	2025
		AMENDED	to 7/31/2024	YEAR-END	ADOPTED
		BUDGET		ESTIMATED	
<b>PUBLIC WORKS - FUND BALANCE</b>					
HC Lions Club Grant	603-32370	\$ -	-	-	-
Holz Streetscape	603-32690	17,949	17,949	17,949	17,949
<b>Fund Equity - January 1 (estimated)</b>		\$ 17,949	17,949	17,949	17,949
HC Lions Club Grant	603-32370	\$ -	-	-	-
Holz Streetscape	603-32690	12,949	17,949	17,949	17,949
<b>Fund Equity - December 31 (estimated)</b>		\$ 12,949	17,949	17,949	17,949

**VILLAGE OF HALES CORNERS**  
**Non-Major Special Revenue Funds**  
**2025 PROPOSED BUDGET**

**604 - JULY 4TH FUND**

		2024	2024 YTD	2024	2025
		AMENDED BUDGET	to 7/31/2024	YEAR-END ESTIMATED	ADOPTED
<b>Revenues:</b>					
Holz Family Grants	604-41641	\$ 20,000	20,000	20,000	20,000
July 4th Donations & Sales	604-42695	500	2,216	2,216	500
Transfer from General Fund	604-42650	10,000	10,000	10,000	10,000
<b>Total Revenues</b>		<b>\$ 30,500</b>	<b>32,216</b>	<b>32,216</b>	<b>30,500</b>
		2024	2024 YTD	2024	2025
		AMENDED BUDGET	to 7/31/2024	YEAR-END ESTIMATED	ADOPTED
<b>Expenditures:</b>					
<b>Recreation &amp; Leisure:</b>					
Fireworks	604-552-482	\$ 15,000	12,813	12,813	13,000
Bands	604-552-483	7,000	4,805	4,805	5,000
Parade Events	604-552-484	7,000	6,265	6,265	6,500
Bed Race Expense	604-552-515	300	547	547	600
Kiddie Games	604-552-516	100	10	10	100
Portable Restrooms	604-552-517	2,000	2,125	2,125	2,500
Flags	604-552-518	500	386	386	500
UTV Rental	604-552-519	1,500	1,473	1,473	1,500
Message Boards	604-552-521	700	-	725	725
Floats	604-552-525	500	-	-	500
Unclassified	604-552-990	6,000	9,561	10,403	11,000
<b>Total Expenditures:</b>		<b>\$ 40,600</b>	<b>37,984</b>	<b>39,551</b>	<b>41,925</b>
<b>Excess Over (Under) Expenditures</b>		<b>\$ (10,100)</b>	<b>(5,768)</b>	<b>(7,335)</b>	<b>(11,425)</b>
<b>Fund Balances:</b>		2024	2024 YTD	2024	2025
		AMENDED BUDGET	to 7/31/2024	YEAR-END ESTIMATED	ADOPTED
<b>RECREATION &amp; LEISURE</b>					
July 4th Fund	604-31101	\$ 38,454	38,454	38,454	31,118
<b>Fund Equity - January 1 (estimated)</b>		<b>\$ 38,454</b>	<b>38,454</b>	<b>38,454</b>	<b>31,118</b>
<b>Fund Equity - December 31 (estimated)</b>		<b>\$ 28,354</b>	<b>32,685</b>	<b>31,118</b>	<b>19,693</b>

**VILLAGE OF HALES CORNERS**  
**Non-Major Special Revenue Funds**  
**2025 PROPOSED BUDGET**

**605 -HEALTH DEPARTMENT**

		2024	2024 YTD	2024	2025
		AMENDED	to 7/31/2024	YEAR-END	ADOPTED
<b>Revenues:</b>		<b>BUDGET</b>		<b>ESTIMATED</b>	
CRI Grant Funds	605-41612	\$ 2,133	552	1,185	1,500
Health Misc. Revenue/Donations	605-41614	-	500	500	-
PPHS Grant Funds	605-41615	2,000	545	2,733	2,733
BIOT Grant Funds	605-41631	27,000	-	27,000	28,050
<b>Total Revenues</b>		<b>\$ 31,133</b>	<b>1,597</b>	<b>31,418</b>	<b>32,283</b>

		2024	2024 YTD	2024	2025
		AMENDED	to 7/31/2024	YEAR-END	ADOPTED
<b>Expenditures:</b>		<b>BUDGET</b>		<b>ESTIMATED</b>	
Transfer to/From Grants	605-530-196	\$ -	44,876	44,876	-
CRI Grant Expenditures	605-530-612	2,133	553	1,185	1,500
Health Dept. Misc. Expenditures	605-530-614	-	597	597	-
PPHS Grant Funds	605-530-615	2,000	4,636	4,636	2,733
BIOT Focus	605-530-631	27,000	129	129	28,050
<b>Total Expenditures:</b>		<b>\$ 31,133</b>	<b>50,790</b>	<b>51,422</b>	<b>32,283</b>
<b>Excess Over (Under) Expenditures</b>		<b>-</b>	<b>(49,193)</b>	<b>(20,004)</b>	<b>-</b>

		2024	2024 YTD	2024	2025
		AMENDED	to 7/31/2024	YEAR-END	ADOPTED
<b>Fund Balances: Health Funds</b>		<b>BUDGET</b>		<b>ESTIMATED</b>	
Cities Readiness Grant	605-32612	\$ 968	968	968	968
Misc. Donations - Health	605-32614	132	132	132	35
PHHS - Health	605-32615	9,411	9,411	9,411	7,508
Maternal Health Grant	605-32618	64	64	64	64
BIOT Focus	605-32631	32,620	32,620	32,620	14,616

<b>Fund Equity - January 1 (estimated)</b>		<b>\$ 43,195</b>	<b>43,195</b>	<b>43,195</b>	<b>23,191</b>
Cities Readiness Grant	605-32612	\$ 968	967	968	968
Misc. Donations - Health	605-32614	132	35	35	35
PHHS - Health	605-32615	9,411	5,320	7,508	7,508
Maternal Health Grant	605-32618	64	64	64	64
BIOT Focus	605-32631	32,620	(12,384)	14,616	14,616
<b>Fund Equity - December 31 (estimated)</b>		<b>\$ 43,195</b>	<b>(5,998)</b>	<b>23,191</b>	<b>23,191</b>



**VILLAGE OF HALES CORNERS**  
**Non-Major Special Revenue Funds**  
**2025 PROPOSED BUDGET**

**606 - LIBRARY**

		2024	2024 YTD	2024	2025
		AMENDED BUDGET	to 7/31/2024	YEAR-END ESTIMATED	ADOPTED
<b>Revenues:</b>					
Transfer from General Fund	606-45339	\$ -	-	8,000	-
MCFLS Reciprocal Operating Grant	606-41632	69,715	69,721	69,721	67,321
FOLS Contribution	606-41634		1,298	1,298	
WiLS Grant	606-41637	4,670	-	3,170	-
Library Fines & Fees	606-41339	2,000	703	5,900	3,000
<b>Total Revenues</b>		<b>\$ 76,385</b>	<b>71,722</b>	<b>88,089</b>	<b>70,321</b>
		2024	2024 YTD	2024	2025
		AMENDED BUDGET	to 7/31/2024	YEAR-END ESTIMATED	ADOPTED
<b>Expenditures:</b>					
Transfer to General Fund	606-551-014	\$ 67,000	67,000	67,000	67,000
Expenses	606-551-056	-	-	-	-
WiLS Grant	606-551-633	4,670	100	3,170	
MCFLS Expenditures	606-551-637	1,800	-	1,800	
FOLS Expenditures	606-551-634	-	1,298	1,298	
Collection Replacement	606-551-339	1,000	675	907	1,500
<b>Total Expenditures:</b>		<b>\$ 74,470</b>	<b>69,072</b>	<b>74,175</b>	<b>68,500</b>
<b>Excess Over (Under) Expenditures</b>		<b>1,915</b>	<b>2,650</b>	<b>13,914</b>	<b>1,821</b>
		2024	2024 YTD	2024	2025
		AMENDED BUDGET	to 7/31/2024	YEAR-END ESTIMATED	ADOPTED
<b>Fund Balances: Recreation &amp; Liesure</b>					
MCFLS - Reciprocal	606-32632	\$ 41,003	41,003	41,003	43,724
WiLS Grant	606-32637	4,835	4,835	4,835	1,665
Library Gifts/Memorials	606-32638	18,754	18,754	18,754	18,754
Library Collection Replacement	606-32639	10,980	10,980	10,980	23,973
<b>Fund Equity - January 1 (estimated)</b>		<b>\$ 75,572</b>	<b>75,572</b>	<b>75,572</b>	<b>88,116</b>
MCFLS - Reciprocal	606-32632	\$ 43,718	43,724	43,724	44,045
WiLS Grant	606-32637	165	4,735	1,665	1,665
Library Gifts/Memorials	606-32638	18,754	18,754	18,754	18,754
Library Collection Replacement	606-32639	9,980	10,306	23,973	22,473
<b>Fund Equity - December 31 (estimated)</b>		<b>\$ 72,617</b>	<b>77,519</b>	<b>88,116</b>	<b>86,937</b>

**VILLAGE OF HALES CORNERS**  
**Non-Major Special Revenue Funds**  
**2025 PROPOSED BUDGET**

<b>610 -COMMUNICABLE DISEASE &amp; PREVENTION</b>			<b>2024</b>	<b>2024 YTD</b>	<b>2024</b>	<b>2025</b>
			<b>AMENDED</b>	<b>to 7/31/2024</b>	<b>YEAR-END</b>	<b>ADOPTED</b>
<b>Revenues:</b>			<b>BUDGET</b>		<b>ESTIMATED</b>	
Health Grants	610-41512	\$	2,800	-	1,000	2,800
<b>Total Revenues</b>		\$	<b>2,800</b>	<b>-</b>	<b>1,000</b>	<b>2,800</b>
			<b>2024</b>	<b>2024 YTD</b>	<b>2024</b>	<b>2025</b>
			<b>AMENDED</b>	<b>to 7/31/2024</b>	<b>YEAR-END</b>	<b>ADOPTED</b>
<b>Expenditures:</b>			<b>BUDGET</b>		<b>ESTIMATED</b>	
Transfers to/From Grant Programs (wages)	610-530-196	\$	2,800	-	-	
Unclassified	610-530-990			100	1,000	1,000
<b>Total Expenditures:</b>		\$	<b>2,800</b>	<b>100</b>	<b>1,000</b>	<b>1,000</b>
<b>Excess Over (Under) Expenditures</b>			<b>-</b>	<b>(100)</b>	<b>-</b>	<b>1,800</b>
			<b>2024</b>	<b>2024 YTD</b>	<b>2024</b>	<b>2025</b>
			<b>AMENDED</b>	<b>to 7/31/2024</b>	<b>YEAR-END</b>	<b>ADOPTED</b>
			<b>BUDGET</b>		<b>ESTIMATED</b>	
<b>FUND BALANCE</b>						
Fund Equity - January 1 (estimated)	610-31101	\$	963	963	963	963
<b>Fund Equity - December 31 (estimated)</b>	<b>610-31101</b>	<b>\$</b>	<b>963</b>	<b>863</b>	<b>963</b>	<b>2,763</b>

<b>611 - MATERNAL HEALTH GRANT</b>			<b>2024</b>	<b>2024 YTD</b>	<b>2024</b>	<b>2025</b>
			<b>AMENDED</b>	<b>to 7/31/2024</b>	<b>YEAR-END</b>	<b>ADOPTED</b>
			<b>BUDGET</b>		<b>ESTIMATED</b>	
<b>Revenues:</b>						
Health Grants	611-41512	\$	2,608	-	2,608	2,608
<b>Total Revenues</b>		\$	<b>2,608</b>	<b>-</b>	<b>2,608</b>	<b>2,608</b>
			<b>2024</b>	<b>2024 YTD</b>	<b>2024</b>	<b>2025</b>
			<b>AMENDED</b>	<b>to 7/31/2024</b>	<b>YEAR-END</b>	<b>ADOPTED</b>
<b>Expenditures:</b>			<b>BUDGET</b>		<b>ESTIMATED</b>	
Transfers to/from Grant Programs	611-530-196	\$	-	997	997	2,608
Office Supplies	611-530-210		-	-		
Conference & Training	611-530-370		-	-		
Unclassified	611-530-990		2,096	-	703	
<b>Total Expenditures:</b>		\$	<b>2,096</b>	<b>997</b>	<b>1,700</b>	<b>2,608</b>
<b>Excess Over (Under) Expenditures</b>			<b>512</b>	<b>(997)</b>	<b>908</b>	<b>-</b>
<b>Fund Equity - January 1 (estimated)</b>		\$	<b>(908)</b>	<b>(908)</b>	<b>(908)</b>	<b>-</b>
<b>Fund Equity - December 31 (estimated)</b>		<b>\$</b>	<b>(396)</b>	<b>(1,906)</b>	<b>-</b>	<b>-</b>

**VILLAGE OF HALES CORNERS**  
**Non-Major Special Revenue Funds**  
**2025 PROPOSED BUDGET**

**612- CONS IMMUNIZATION GRANT FUND**

			2024 AMENDED BUDGET	2024 YTD to 7/31/2024	2024 YEAR-END ESTIMATED	2025 ADOPTED
<b>Revenues:</b>						
Health Grants	612-41512	\$	2,000	-	19,205	39,728
<b>Total Revenues</b>		\$	<b>2,000</b>	<b>-</b>	<b>19,205</b>	<b>39,728</b>
<b>Expenditures:</b>						
Transfers to/From Grant Programs (wages)	612-530-196	\$	2,000	20,665	20,665	
Unclassified	612-530-990			-		39,728
<b>Total Expenditures:</b>		\$	<b>2,000</b>	<b>20,665</b>	<b>20,665</b>	<b>39,728</b>
<b>Excess Over (Under) Expenditures</b>			<b>-</b>	<b>(20,665)</b>	<b>(1,460)</b>	<b>-</b>
<b>FUND BALANCE</b>						
Fund Equity - January 1 (estimated)	612-31101	\$	3,422	3,422	3,422	1,962
<b>Fund Equity - December 31 (estimated)</b>	<b>612-31101</b>	<b>\$</b>	<b>3,422</b>	<b>(17,243)</b>	<b>1,962</b>	<b>1,962</b>

**613 - ENHANCE COVID DETECTION**

			2024 AMENDED BUDGET	2024 YTD to 7/31/2024	2024 YEAR-END ESTIMATED	2025 ADOPTED
<b>Revenues:</b>						
Health Grants	613-41512	\$	-	14,028	14,480	-
<b>Total Revenues</b>		\$	<b>-</b>	<b>14,028</b>	<b>14,480</b>	<b>-</b>
<b>Expenditures:</b>						
Transfers to/From Grant Programs (wages)	613-530-196	\$	-	2,772	2,772	-
Unclassified	613-530-990		-	10,712	10,712	-
<b>Total Expenditures:</b>		\$	<b>-</b>	<b>13,483</b>	<b>13,483</b>	<b>-</b>
<b>Excess Over (Under) Expenditures</b>			<b>-</b>	<b>545</b>	<b>997</b>	<b>-</b>
<b>FUND BALANCE</b>						
Fund Equity - January 1 (estimated)	613-31101	\$	(997)	(997)	(997)	(0)
<b>Fund Equity - December 31 (estimated)</b>	<b>613-31101</b>	<b>\$</b>	<b>(997)</b>	<b>(452)</b>	<b>(0)</b>	<b>(0)</b>

**VILLAGE OF HALES CORNERS**  
**Non-Major Special Revenue Funds**  
**2025 PROPOSED BUDGET**

<b>615 PUBLIC HEALTH INFRASTRUCTURE</b>			<b>2024 AMENDED BUDGET</b>	<b>2024 YTD to 7/31/2024</b>	<b>2024 YEAR-END ESTIMATED</b>	<b>2025 ADOPTED</b>
<b>Revenues:</b>						
Health Grants	615-41512	\$	-	-	-	68,724
<b>Total Revenues</b>		\$	-	-	-	68,724
<b>Expenditures:</b>						
Transfers to/from Grant Programs	615-530-196	\$	-	-	-	68,724
Unclassified	615-530-990		-	-	-	-
<b>Total Expenditures:</b>		\$	-	-	-	68,724
<b>Excess Over (Under) Expenditures</b>			-	-	-	-
<b>Fund Equity - January 1 (estimated)</b>		\$	-	-	-	-
<b>Fund Equity - December 31 (estimated)</b>		\$	-	-	-	-
<b>616 - COVID VACCINE GRANT</b>						
<b>Revenues:</b>						
Vaccine Grant	616-41516	\$	32,569	-	1,960	2,000
COVID Aging Grant	616-41518			-	-	
<b>Total Revenues</b>		\$	32,569	-	1,960	2,000
<b>Expenditures:</b>						
Transfers to/From Grant Programs (wages)	616-530-196	\$	32,569	-	-	2,000
Medical Supplies	616-530-520		-	421	421	-
<b>Total Expenditures:</b>		\$	32,569	421	421	2,000
<b>Excess Over (Under) Expenditures</b>			-	(421)	1,539	-
<b>FUND BALANCE</b>						
<b>Fund Equity - January 1 (estimated)</b>	616-31101	\$	(1,539)	(1,539)	(1,539)	-
<b>Fund Equity - December 31 (estimated)</b>	616-31101	\$	(1,539)	(1,960)	-	-

**VILLAGE OF HALES CORNERS**  
**Non-Major Special Revenue Funds**  
**2025 PROPOSED BUDGET**

**617- PHEP Workforce Grant Fund**

			2024	2024 YTD	2024	2025
			AMENDED	to 7/31/2024	YEAR-END	ADOPTED
Revenues:			BUDGET		ESTIMATED	
Health Grants	617-41512	\$	77,822	547	18,000	59,822
<b>Total Revenues</b>		\$	<b>77,822</b>	<b>547</b>	<b>18,000</b>	<b>59,822</b>
			2024	2024 YTD	2024	2025
			AMENDED	to 7/31/2024	YEAR-END	ADOPTED
Expenditures:			BUDGET		ESTIMATED	
Transfers to/From Grant Programs (wages)	617-530-196	\$	27,184	-	-	-
Conference & Training	617-530-370					
Unclassified	617-530-990		-	547	18,000	59,822
<b>Total Expenditures:</b>		\$	<b>27,184</b>	<b>547</b>	<b>18,000</b>	<b>59,822</b>
<b>Excess Over (Under) Expenditures</b>			<b>50,638</b>	<b>-</b>	<b>-</b>	<b>-</b>
			2024	2024 YTD	2024	2025
			AMENDED	to 7/31/2024	YEAR-END	ADOPTED
FUND BALANCE			BUDGET		ESTIMATED	
Fund Equity - January 1 (estimated)	617-31101	\$	4,403	4,403	4,403	4,403
<b>Fund Equity - December 31 (estimated)</b>	<b>617-31101</b>	<b>\$</b>	<b>55,041</b>	<b>4,403</b>	<b>4,403</b>	<b>4,403</b>

**619- FARMERS MARKET**

			2024	2024 YTD	2024	2025
			AMENDED	to 7/31/2024	YEAR-END	ADOPTED
Revenues:			BUDGET		ESTIMATED	
Health Fees	619-41746	\$	4,000	-	-	-
<b>Total Revenues</b>		\$	<b>4,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
			2024	2024 YTD	2024	2025
			AMENDED	to 7/31/2024	YEAR-END	ADOPTED
Expenditures:			BUDGET		ESTIMATED	
Unclassified	619-530-990		-	1,200	1,200	-
<b>Total Expenditures:</b>		\$	<b>-</b>	<b>1,200</b>	<b>1,200</b>	<b>-</b>
<b>Excess Over (Under) Expenditures</b>			<b>4,000</b>	<b>(1,200)</b>	<b>(1,200)</b>	<b>-</b>
			2024	2024 YTD	2024	2025
			AMENDED	to 7/31/2024	YEAR-END	ADOPTED
FUND BALANCE			BUDGET		ESTIMATED	
Fund Equity - January 1 (estimated)	619-31101	\$	3,233	3,233	3,233	2,033
<b>Fund Equity - December 31 (estimated)</b>	<b>619-31101</b>	<b>\$</b>	<b>7,233</b>	<b>2,033</b>	<b>2,033</b>	<b>2,033</b>

**VILLAGE OF HALES CORNERS**  
**Non-Major Special Revenue Funds**  
**2025 PROPOSED BUDGET**

	2024	2024 YTD	2024	2025
	AMENDED BUDGET	to 7/31/2024	YEAR-END ESTIMATED	ADOPTED
<b>TOTAL EQUITY BY FUNCTION</b>				
GENERAL GOVERNMENT	\$ 27,660	33,991	38,575	39,375
PUBLIC SAFETY	49,331	121,300	88,815	94,351
PUBLIC WORKS	12,949	17,949	17,949	17,949
HEALTH	99,690	(22,293)	30,519	32,319
RECREATION & LEISURE	108,204	112,237	121,268	108,664
<b>TOTAL FUND BALANCE - SPEC REVENUE</b>	<b>\$ 297,833</b>	<b>263,184</b>	<b>297,125</b>	<b>292,657</b>

**VILLAGE OF HALES CORNERS  
2025 PROPOSED BUDGET - AMERICAN RESCUE PLAN ACT (ARPA)**

<b>Revenues:</b>			<b>2024 AMENDED BUDGET</b>	<b>2024 to 07/31/24</b>	<b>2024 YEAR-END ESTIMATED</b>	<b>2025 ADOPTED</b>
<b>Department:</b>						
<b>Commercial Revenues:</b>						
Investment Income	614-42205	\$	-	1,692	1,913	-
<b>Grant Revenues</b>						
APRA Federal Funds	614-41514		-	11,907	11,907	-
<b>Total Revenues</b>		\$	-	<b>13,599</b>	<b>13,820</b>	-
<b>Expenditures:</b>						
Server	614-514-994			2,078	7,655	-
POLICE - ARPA EXP	614-521-994					-
Drone				14,277	14,277	
Firerams				-	18,038	
FIRE - APRA EXP - alert software	614-523-994			3,037	3,037	
PUBLIC WORKS - ARPA EXP	614-542-994		49,979		2,964	
<b>Total Expenditures:</b>		\$	<b>49,979</b>	<b>19,392</b>	<b>45,971</b>	-
<b>Excess Over (Under) Expenditures</b>		\$	(49,979)	(5,793)	(32,151)	-
<b>Fund Balances:</b>						
Fund Equity - January 1	614-31101		32,151	32,151	32,151	-
<b>Fund Equity - December 31 (estimated)</b>		\$	<b>(17,828)</b>	<b>26,358</b>	-	-

**VILLAGE OF HALES CORNERS  
2025 PROPOSED BUDGET - COVID GRANT FUND**

			<b>2024 AMENDED BUDGET</b>	<b>2024 to 07/31/24</b>	<b>2024 YEAR-END ESTIMATED</b>	<b>2025 ADOPTED</b>
<b>Expenditures:</b>						
HEALTH DEPARTMENT	631-530-999	\$		9,521	10,379	
<b>Total Expenditures:</b>		\$	-	<b>9,521</b>	<b>10,379</b>	-
<b>Excess Over (Under) Expenditures</b>		\$	-	(9,521)	(10,379)	-
<b>Fund Balances:</b>						
Fund Equity - January 1	631-31101		10,379	10,379	10,379	-
<b>Fund Equity - December 31 (estimated)</b>	631-31101	\$	<b>10,379</b>	<b>858</b>	-	-

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

		2024 AMENDED BUDGET	2024 to 7/31/2024	2024 YEAR-END ESTIMATED	2025 ADOPTED
<b>Revenues:</b>					
<b>Grants</b>					
Holz Family Grant - Fire	700-41641	\$ 20,000	22,000	22,000	
Zoll Equipment MKE OEM & HCFD Eng Cr	700-42331		300	14,300	
Lions Club Thermal Image Camera				5,303	
<b>Police Department</b>					
<b>Fire Department</b>					
<b>Community Development</b>					
<b>Commercial Revenues</b>					
Investment Income	700-42205	8,000	9,486	15,000	11,000
Sales of Village Property					
Police Department - Squad Trade In	700-41714	7,500	-	-	6,500
Public Works - Sales of Equipment			2,500	2,500	
<b>Transfer from General Fund:</b>					
Police Department		73,000	73,000	148,000	-
Fire Department	700-45339	9,750	9,750	9,750	
Public Works		18,000	18,000	118,100	-
Library				2,000	
<b>Transfer from Special Revenue Fund</b>					
Public Works (SWU)	700-45338	4,000	4,000	4,000	4,000
<b>Total Revenues</b>		\$ 140,250	139,036	340,953	21,500
		2024 AMENDED BUDGET	2024 to 7/31/2024	2024 YEAR-END ESTIMATED	2025 ADOPTED
<b>Expenditures:</b>					
<b>General Government</b>					
<b>Administration</b>					
B2E Time System	700-514-999	\$ 6,000	3,653	7,605	7,680
<b>Public Safety:</b>					
<b>Police Department</b>					
Squad Car Replacement	700-521-999	72,175	-	81,250	83,250
<b>Fire Department</b>					
Hose Replacement		9,750			
Turn out Gear	700-523-999	20,000	9,140	9,140	
Zoll Units			54,000	54,000	
E71 Capital Repairs		-	28,202	28,202	
E72 Capital Repairs			23,100	23,100	
Thermal Image Camera			5,303	5,303	
Transfer to CIP	700-523-039	6,885	6,885	6,885	
<b>Public Works:</b>					
Snow Blower	700-543-999		2,949	2,949	
Zero Turn Mower		18,000	17,855	17,855	
Portable Fuel Tank			1,630	1,630	
DPW/PD/FD AC Unit Diagnostic & Recharging					10,000
3/4 Ton 4x4 with Plow & Salter					75,100
Tilt Deck equipment hauling trailer					9,000
Graple equipment for skid steer attachment					6,000
Pre-Wet System for de-icing					
Smooth Drum Compaction Roller					25,000
<b>Recreation &amp; Leisure</b>					
Library - non capital outlay	700-551-999			2,876	
<b>Total Expenditures:</b>		\$ 132,810	152,716	240,794	216,030
<b>Excess Over (Under) Expenditures</b>		\$ 7,440	(13,680)	100,159	(194,530)



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

		2024	2024	2024	2025
		AMENDED BUDGET	to 7/31/2024	YEAR-END ESTIMATED	ADOPTED
<b>General Government:</b>					
Administration	700-32300	\$ 21,234	21,234	21,234	13,629
<b>Public Safety:</b>					
Police Department:	700-32320	23,745	23,745	23,745	90,495
Fire Department	700-32340	118,565	118,565	118,565	43,288
<b>Public Works:</b>	700-32350	57,942	57,942	57,942	160,109
<b>Recreation &amp; Leisure:</b>					
Library:	700-32330	11,695	11,695	11,695	10,819
Unappropriated Fund Balance	700-32600-32608	30,428	30,428	30,428	45,428
Fund Equity - January 1 (Estimate) <sup>1</sup>		\$ 263,611	263,611	263,611	363,769.57

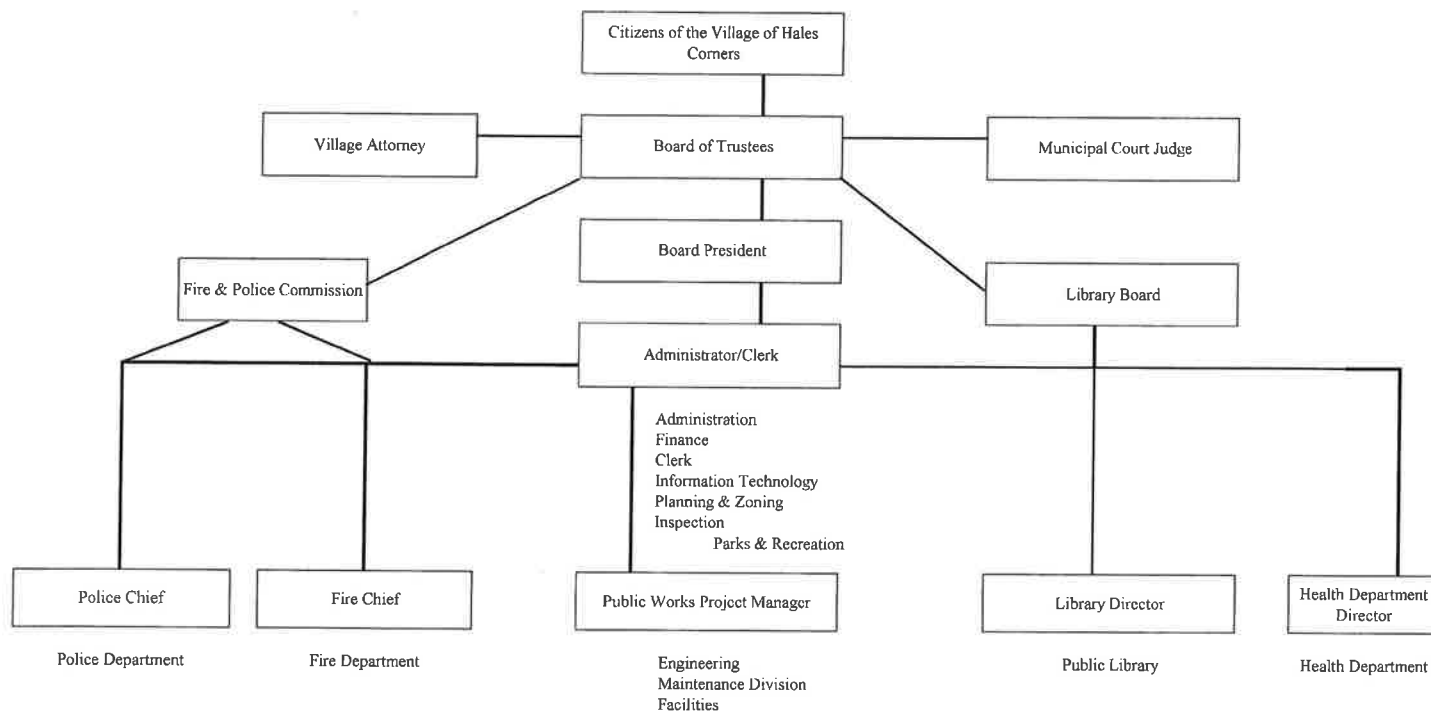
		2024	2024	2024	2025
		AMENDED BUDGET	to 7/31/2024	YEAR-END ESTIMATED	ADOPTED
<b>General Government:</b>					
Administration	700-32300	\$ 15,234	17,581	13,629	5,949
<b>Public Safety:</b>					
Police Department:	700-32320	32,070	96,745	90,495	13,745
Fire Department	700-32340	111,680	23,986	43,288	43,288
<b>Public Works:</b>	700-32350	61,942	60,009	160,109	39,009
<b>Recreation &amp; Leisure:</b>					
Library:	700-32330	11,695	11,695	10,819	10,819
Unappropriated Fund Balance	700-32600-32608	38,428	39,914	45,428	56,428
Fund Equity - December 31		\$ 271,051	249,931	363,770	169,240

**VILLAGE OF HALES CORNERS  
2025 PROPOSED BUDGET - INFORMATION TECHNOLOGY**

		2024 AMENDED BUDGET	2024 to 7/31/2024	2024 YEAR-END ESTIMATED	2025 ADOPTED
<b>Revenues:</b>					
<b>Intergovernmental</b>					
<b>Commercial Revenues</b>					
Investment Income	701-42205	\$ 700	473	761	-
<b>Total Revenues</b>		\$ 700	473	761	-
		2024 AMENDED BUDGET	2024 to 7/31/2024	2024 YEAR-END ESTIMATED	2025 ADOPTED
<b>Expenditures:</b>					
Permanent Salaries	701-513-110				151,592
Holiday Pay	701-513-140				-
Vacation Pay	701-513-160				-
Sick Pay	701-513-165				-
Transfer To/From Information Technolgy					-
Admin/Legislation					(78,103)
Municipal Court					(9,237)
Police	701-513-197				(83,599)
Fire					(49,978)
Health					(22,837)
Highway Maint.					(18,038)
	Total Salaries				(110,200)
Social Security					11,783
Wisconsin Retirement Fund					10,705
Life & Disability					159
Health & Dental					30,816
	Total Benefits				53,463
Postage	701-513-300				100
Office Supplies	701-513-310				300
Risk Management	701-513-400				459
Computer Maint. & Supply	701-513-570				
Unclassified	701-513-990				
<b>Public Works - ipad cabling</b>	701-543-999	-	851	851	-
<b>Total Expenditures:</b>		\$ -	851	851	859
<b>Excess Over (Under) Expenditures</b>		\$ 700	(378)	(90)	(859)
Unappropriated Fund Balance -January 1 (Estimate)1	701-32600	\$ 14,649	14,649	14,649	14,559
Unappropriated Fund Balance - December 31	701-32600	\$ 15,349	14,271	14,559	13,700



## ORGANIZATIONAL CHART



### Demographics\*

	<u>Hales Corners</u>	<u>Milwaukee County</u>	<u>Wisconsin</u>
Population (est. 2024)	7,764	916,205	5,910,955
Median Home Value (2018-2022)	\$ 276,600	\$ 200,000	\$ 231,400
Median Household Income (2018-2022)	\$ 84,911	\$ 59,319	\$ 67,080
Higher Education Degrees (2018-2022)	38.9%	33.1%	32.0%

\*US Census Bureau - dollar values stated in 2022 adjusted values



# Village of Hales Corners

## PERSONNEL STAFFING

DEPARTMENT	2021	2022	2023	2024	2025
LEGISLATIVE	7.00	7.00	7.00	7.00	7.00
ADMINISTRATION <sup>(1)</sup>	3.00	3.00	3.00	3.00	3.00
MUNICIPAL COURT	2.10	1.50	1.50	1.50	1.50
MAINTENANCE/SUNDRY	-	-	-	-	-
INFORMATION TECHNOLOGY	-	-	-	-	2.00
POLICE <sup>(2)</sup>	21.23	21.23	21.23	21.23	20.23
FIRE <sup>(3)</sup>	14.80	13.31	13.31	13.31	13.31
INSPECTION <sup>(7)</sup>	1.00	1.00	1.00	1.00	1.00
HEALTH <sup>(8)</sup>	2.30	2.30	3.20	3.20	3.20
PUBLIC WORKS <sup>(4)</sup>	7.33	7.33	6.86	6.86	6.86
LIBRARY <sup>(5)</sup>	8.38	8.38	7.50	7.50	7.36
RECREATION <sup>(6)</sup>	2.99	2.99	2.99	2.99	2.99
TOTAL FTE'S	70.13	68.06	67.61	67.61	68.47

<sup>(1)</sup> Administration does not include 21 PT Election Officials

<sup>(2)</sup> Police reduction - 1 position transferred to Information Technology

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

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

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

<sup>(6)</sup> Recreation reduced FTE for PT Director in 2020.

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

<sup>(8)</sup> Full Time Public Health Nurse - 2023

<sup>(9)</sup> Information Technology - 1 position transferred and one new



# Village of Hales Corners

## PRINCIPAL EMPLOYERS

EMPLOYER	TYPE OF BUSINESS/PRODUCT	2024 <sup>(2)</sup>			2010		
		NUMBER OF EMPLOYEES <sup>(1)</sup>	RANK	PERCENTAGE OF TOTAL VILLAGE EMPLOYMENT	NUMBER OF EMPLOYEES	RANK	PERCENTAGE OF TOTAL VILLAGE EMPLOYMENT
Whitnall School District	Elementary & Secondary Education	158	1	3.70%	340	1	7.49%
Holz Motors	Car Dealership	150	2	3.52%	225	2	4.95%
Associated Bank	Bank	148	3	3.47%	100	5	2.20%
Hales Corners Care Center	Nursing Home	140	4	3.28%	120	4	2.64%
Pick 'N Save	Grocery Store	120	5	2.81%			
Festival Foods	Grocery Store	117	6	2.74%	200	3	4.40%
Hales Corners Lutheran Church	Religious Institution & School	100	7	2.34%			
Village of Hales Corners	Municipal Government Services	68	8	1.58%	91	7	2.00%
Culver's	Restaurant	60	9	1.41%	65	10	1.43%
Forest Ridge Senior Community	Senior Living	31	10	0.73%			
Clifford's Supper Club	Restaurant				75	8	1.65%
That's Amore Inc.	Restaurant				72	9	1.59%
Kmart	Retail				100	6	2.20%
				25.59%			
							30.57%

<sup>(1)</sup> Total Employees - 4,266 source DataUSA

<sup>(2)</sup> Source: Phone Survey September 2024 - 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	\$ 36,520,000	1	3.7%	\$ 26,133,500	1	3.9%
Forest Ridge LLC	Senior Living	31,112,500	2	3.2%	16,791,500	2	2.5%
Village Market LLC	Shopping Center	15,099,500	3	1.5%	12,032,000	3	1.8%
Parkside III LLC	Apartments	15,014,500	4	1.5%	8,010,400	5	1.2%
Chifest Properties LLC	Shopping Center	9,735,700	5	1.0%			0.0%
Hales Corners Plaza LLC	Shopping Center	9,353,800	6	0.9%	8,083,000	4	
Whitnall Gardens LLC	Apartments	7,441,000	7	0.8%	4,500,000	9	0.7%
Ahorn12	Apartments	6,400,600	8				0.0%
S26th St LLC	Shopping Center	4,982,900	9	0.5%	4,957,000	6	0.7%
Ridge Manor LLC	Apartments	4,902,400	10	0.5%	4,487,500	10	0.7%
Hales Corners Care Center	Nursing Home				4,322,500	8	0.6%
The Holz Family LLC	Car Dealership				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	2025
July 4th	Holz	604	22,500	10,000	20,000	20,000	20,000
<b>Health Dept</b>							
Communities Readiness Initiative (CRI)	State	605	1,500	1,500	800	2,133	1,500
Public Preventative Health Services (PPHS)		605	2,700	2,700	880	2,000	2,733
Bioterrorism (BIOT)		605	25,000	25,000	25,978	27,000	28,050
Communicable Disease		610	2,800	2,800	2,800	2,800	2,800
Maternal Health Grant		611	-	2,496	2,608	2,608	2,608
Cons - Immunization		612	2,000	2,000	2,000	2,000	39,728
PH - Infrastructure		615					68,724
PHEP Workforce		617		57,300	22,822	77,822	59,822
Cares & Related	Federal	613, 616	125,000	654,000	543,258	32,569	2,000
<b>Fire Dept</b>							
EMS Grant	State	601	3,500	3,500	3,500	3,000	4,000
EMS Grant - training and exams	State	601		5,274	5,200	1,500	3,200
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	
<b>Police Dept</b>							
Click It/Ticket It	State	100	2,016	-	-	-	
LWMMI Grant (lexipol)	LWMMI		-	-	-	2,500	2,500
BVP - vest grant	State	100		2,560	1,987	1,521	2,000
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	3,842
DOJ Body Worn Cameras	Federal	602	-	-	-		6,696
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	9,000
<b>Library</b>							
MCFLS - Reciprocal	County	606	71,896	67,663	81,519	69,715	67,321
WiLS Grant ( prairie)	State	606	-	-	330	4,670	
<b>Public Works</b>							
Forestry	LWMMI	603	5,829	-	-	-	
LWMMI - Lexipol policy software	LWMMI	100				2,500	2,500
Recycling	State	100	20,039	20,000	20,000	20,000	20,000
Streetscape	Holz	603		26,322	-	-	
MMSD Green Solutions	MMSD	200	84,441		-	-	
Lions Club - Welcome Signs	Lions	603					13,000
<b>General</b>							
ARPA	Federal	614	796,000				
Total			1,211,672	992,965	777,569	312,581	362,024

<b>Budgeted Salaries &amp; Benefits By Department</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
Legislative	29,226	29,226	29,226	29,226	29,226	29,226
Municipal Court	70,048	71,423	68,997	87,729	90,669	92,743
Administration	296,464	259,930	254,789	267,001	292,852	283,511
Police	2,091,413	2,153,849	2,224,369	2,259,517	2,499,096	2,587,979
Fire	862,333	924,175	927,373	973,190	1,063,916	1,141,021
Inspections	12,437	59,438	59,374	58,508	59,844	59,112
Health	164,927	157,544	138,840	129,791	134,332	127,471
Engineering	107,259	109,368	111,208	121,847	123,868	115,968
Highway Maint.	424,601	429,893	454,461	428,087	452,855	469,896
Library	433,073	431,265	492,961	464,082	512,310	503,920
Recreation	74,709	74,709	55,832	44,500	48,523	70,848
<b>Totals</b>	<b>4,566,490</b>	<b>4,700,820</b>	<b>4,817,430</b>	<b>4,863,478</b>	<b>5,307,491</b>	<b>5,481,695</b>
As a % of Total Budget	52.86%	53.26%	53.54%	54.42%	54.31%	53.75%
% Change in Salaries as part of Total Budget	0.44%	0.41%	0.27%	0.88%	-0.11%	-0.55%
Operating Budget	4,073,048	4,124,685	4,180,873	4,073,910	4,465,729	4,715,873
As a % of Total Budget	47.14%	46.74%	46.46%	45.58%	45.69%	46.25%
Total Budget Expenditures	8,639,538	8,825,505	8,998,303	8,937,388	9,773,220	10,197,568
Salaries/Benefits Increase	93,345	134,330	116,610	46,048	444,013	174,204
Overall Budgetary Increase	106,124	185,967	172,798	(60,915)	835,832	424,348
Salaries as a % of Increase	88%	72%	67%	-76%	53%	41%

- 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 and reflects \$158,000 in grant funded salaries.
- 7) Municipal Court - bailiff eliminated in 2022 as Police personnel assist in courtroom.

DEPARTMENT	2025 Adopted Total Budget	2025 Per Capita	2025 Per Service Hour	2025 Personnel Costs Per Hour	2025 Hours of Service
LEGISLATIVE	90,900	\$ 11.83	\$ 67.33	\$ 21.65	1,350
MUNICIPAL COURT	113,896	\$ 14.83	\$ 56.72	\$ 50.67	2,008
ADMINISTRATION	458,306	\$ 59.66	\$ 222.26	\$ 175.27	2,062
MAINTENANCE/SUNDRY	174,324	\$ 22.69	n/a		
<b>TOTAL GENERAL GOVERNMENT</b>	<b>837,426</b>	<b>\$ 109.01</b>	<b>\$ 154.51</b>	<b>\$ 247.59</b>	<b>5,420</b>
POLICE	2,960,347	\$ 385.36	\$ 337.63	\$ 279.56	8,768
FIRE	1,559,940	\$ 203.06	\$ 177.91	\$ 135.71	8,768
INSPECTIONS	111,228	\$ 14.48	\$ 55.39	\$ 29.44	2,008
<b>TOTAL PUBLIC SAFETY</b>	<b>4,631,516</b>	<b>\$ 602.90</b>	<b>\$ 429.80</b>	<b>\$ 444.71</b>	<b>10,776</b>
HEALTH	174,233	\$ 22.68	\$ 86.77	\$ 74.85	2,008
<b>TOTAL HEALTH</b>	<b>174,233</b>	<b>\$ 22.68</b>	<b>\$ 86.77</b>	<b>\$ 74.85</b>	<b>2,008</b>
ENGINEERING/SANITATION	1,371,037	\$ 178.47	\$ 682.79	\$ 57.75	2,008
HIGHWAY	885,153	\$ 115.22	\$ 440.81	\$ 243.00	2,008
<b>TOTAL PUBLIC WORKS</b>	<b>2,256,190</b>	<b>\$ 293.70</b>	<b>\$ 561.80</b>	<b>\$ 300.75</b>	<b>4,016</b>
LIBRARY	638,616	\$ 83.13	\$ 215.17	\$ 169.78	2,968
RECREATION	106,319	\$ 13.84	\$ 337.52	\$ 224.91	315
<b>TOTAL LEISURE SERVICES</b>	<b>744,935</b>	<b>\$ 96.97</b>	<b>\$ 226.91</b>	<b>\$ 394.70</b>	<b>3,283</b>
DEBT SERVICE	1,471,500	\$ 191.55			
<b>TOTAL DEBT SERVICE</b>	<b>1,471,500</b>	<b>\$ 191.55</b>			
CONTINGENCY	207,000	\$ 26.95			
<b>TOTAL CONTINGENCY</b>	<b>207,000</b>	<b>\$ 26.95</b>			
<b>TOTAL GENERAL FUND</b>	<b>10,322,800</b>	<b>\$ 1,343.76</b>	<b>\$ 404.77</b>	<b>\$ 216.51</b>	<b>25,503</b>





# 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 108<sup>th</sup> 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*).

