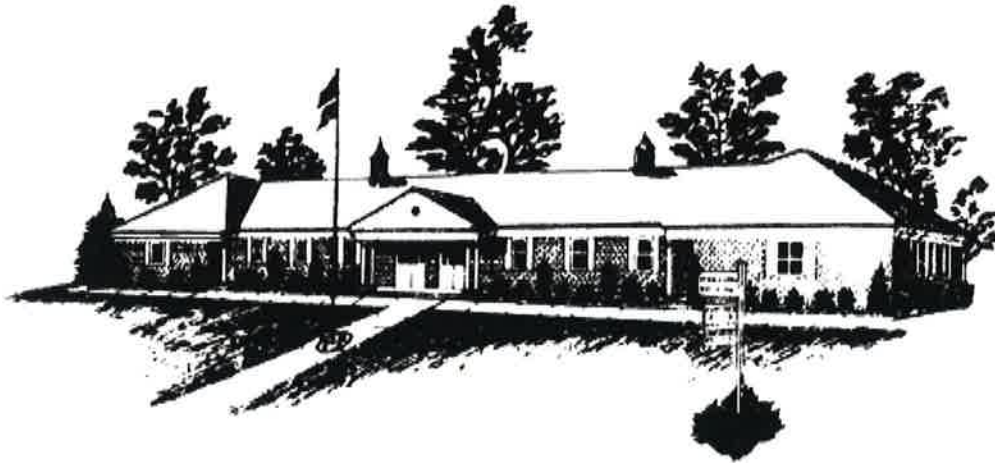


VILLAGE OF HALES CORNERS

WISCONSIN



2026 Proposed Budget

Fiscal Year Beginning January 1, 2026

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2026 – VILLAGE OF HALES CORNERS

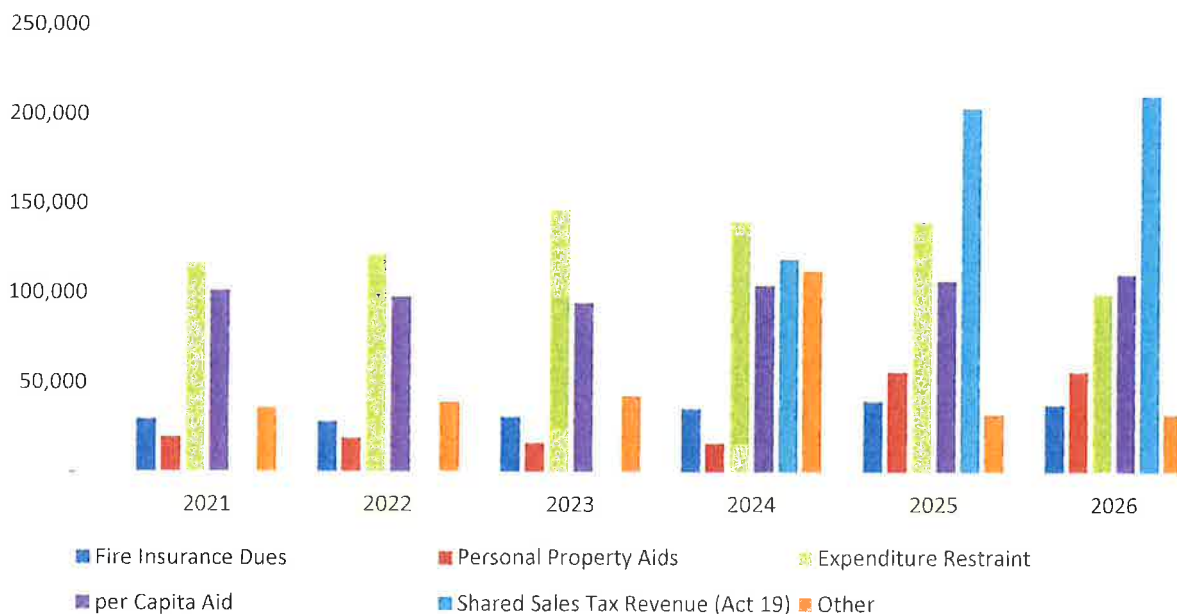
EXECUTIVE BUDGET SUMMARY

Presented within these pages is the proposed 2026 Budget for the Village of Hales Corners. The State of Wisconsin imposes a tax levy cap on municipalities which is a limit of net new construction for the previous year. For the Village of Hales Corners, this limit was 0.092% or \$4,728 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 2.8%. Due to the Shared Revenue Bill, adopted in June, 2023, aid payments for shared sales tax revenues provided \$210,827 in funding to support public safety and public works expenditures. The Expenditure Restraint Program permitted the Village to increase expenditures by \$249,374 and still qualify for the supplemental aid program. As presented, the Village Board recommends an increase of \$235,010 or \$14,365 less than allowable under the program.

Below is a graphic of historical State Aid from 2021 to 2026. Total State Aid presented below for 2026 is \$548,252, a decrease in overall aid from the State of \$31,724 compared to 2025.

State Aid - 2021-2026



Overall, the increase in expenditures in the General Fund for this proposal is \$504,930 (4.98%). The principal increase is \$269,840 in funds transferred for debt service (53% of the increase). Debt payments for principal and interest are \$1,637,036 which is \$137,036 less than could be levied for the Village's obligations. The Village Debt Service Proposed Budget contained on page 40, includes the Hales Happiness Water Conversion debt obligation as it will be refunded in 2026 with

anticipated Federal Emerging Contaminant Grant proceeds and the remainder is a special assessment to the Hales Happiness Subdivision.

General Transportation Aid (GTA) of \$691,886, which is an increase of this aid category of \$33,680 is proposed. GTA in 2025 was \$658,898. This aid payment is based upon a 3 and 6 year average cost for certain expenditures in the Village, both capital and maintenance. Based upon the Village's concerted efforts to improve our infrastructure and facilities in the past 8 years, the aid payment as increased from \$573,192 to the estimated \$691,886 in 2026. The projected aid payment for 2027, will include the complete costs for the Hales Happiness Water Conversion Project of approximately \$4.5 million as an allocable expense under this program for the end of 2025. The State calculates this aid payment annually, however funds received are based upon the previously reported financial report for 2019 through 2024. There is a two year lag in expenses to aid payments based upon this program. The expenses for the water conversion will be built into the 2026 calculation for funds to be received in 2027.

The interest earnings increase is a proposed to increase to \$51,267 for a total of \$214,590. Yearend 2025 projections are \$270,806 from a budget adopted amount of \$163,323. High investment yields have slowed due to Federal Rate reductions in September and October 2025. They are predicted to remain at 4%, and the Village has chosen a conservative assumption for 2026 that is well below 2025 year end predictions to provide for stability in this source of funds.

In 2025, the Village borrowed \$4.5 million for the Hales Happiness Water Conversion Project. The entire area had been serviced for water by a private municipal water system, however due to the 180 customers served by the private trust, the entire system is regulated by the Wisconsin Department of Natural Resources (DNR). A water sample in late 2023 resulted in high levels of forever chemical contaminants, PFOA's. The Water Trust requested the Village's assistance with converting to Milwaukee Water Works services with the understanding that the financial cost of the conversion would be special assessments to the homes receiving the improved water services. The Village has applied for a DNR Federal Grant to Emerging Contaminants estimated to be a \$2.3 million dollar principal loan forgiveness grant as well as a Safe Drinking Water Loan (SDWL) also managed by the DNR. Final award of the Federal monies are anticipated by November, 2025 with funds received in spring of 2026. The SDWL funds and the Federal Grant will be used to pay the \$4.5 million dollar note by May, 2026. The net debt obligation of \$2.3 million special assessments will be paid by the home owners over a 10 year period and will not be a tax obligation to any home not benefited by the improvement. This is the largest water conversion project undertaken by any municipality in order to convert to Milwaukee Water Works. Debt Service costs for 2026, excluding the water project are \$1,637,036. The current year tax levy which supports debt service is \$1,500,000. Based upon the impact to the 2026 Proposed Budget, the Village has available capacity of \$137,036.

The 2026 Proposed Budget includes the planned use of \$262,000 in predicted surplus revenues and expenditures for 2025 year end to provide for one time capital equipment purchases so as not to impact tax levy limits in 2026. This has also been an ongoing practice for several years. The surpluses anticipated for 2025, are from interest earnings and position vacancies.

Budget Summary

The 2026 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 decrease in these utilities presented an overall reduction of 9.66% or \$20,369 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 5.85% or \$5,125 in reductions to the tax levy required to support fuel needs.
3. Health, Dental, Vision and Life insurance premiums are decreasing by \$41,545 for 2026 proposed Budget. This is due to restructuring of health plan coverage to a tiered narrow network, increasing deductibles and maximum out of pocket costs which are covered by employees electing coverage. The savings in this category is 6.94% overall.
4. Storm water utility fee has increased for 2026 to \$50.00/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 \$59.33 to \$70.14 or 19.3% over 2025 annual support fees. The increase is due to deferred projects while road maintenance was a priority. The 2026 Budget balances roads, sewer and stormwater projects to address the conditions of infrastructure village-wide.
6. Refuse and recycling charges have increased from \$203.94 per household in 2025 to \$210.05 for 2026. This represents a 4% contractual increase in this service.
7. The Village mill rate has increased from \$6.30 per \$1,000 to \$6.59 for the Village share of 2025 tax bills. The impact on an average home valued at \$340,000 is \$98.60. The increase is primarily related to increased debt service needs. Additional information on departmental proposed expenditures is presented on pages 21-54 of this document.

Equalized Values, calculated by the State of Wisconsin Department of Revenue, for assessable property in the Village have shown that commercial values decreased by \$26,268,000 (8.9%), residential property values increased 10.0% or \$70,169,400, and manufacturing values increased by 8.4% or \$78,100 for 2025. The 2025 Assessment completed by the Village Assessor is less than the Equalized Values set by the State of Wisconsin. This results in a 93.3% assessment ratio. Assessed values for 2024 to 2025 are presented below:

EQUALIZED VALUE	2024	2025	\$ CHANGE	% CHANGE
RESIDENTIAL	\$ 704,275,600	\$ 774,445,000	\$ 70,169,400	10.0%
COMMERCIAL	294,662,000	268,394,000	(26,268,000)	-8.9%
MANUFACTURING	925,500	1,003,600	78,100	8.4%
TOTAL	\$ 999,863,100	\$ 1,043,842,600	\$ 43,979,500	4.4%

ASSESSED VALUE	2024	2025	\$ CHANGE	%
RESIDENTIAL	\$ 691,867,700	\$ 692,594,400	\$ 726,700	0.1%
COMMERCIAL	282,222,700	281,239,800	\$ (982,900)	-0.3%
MANUFACTURING	911,400	937,000	25,600	2.8%
TOTAL	\$ 975,001,800	\$ 974,771,200	\$ (230,600)	0.0%

General Fund expenditures are increasing overall by 4.98%. A breakdown by functional category is prepared below.

General Government:

General Government 2026 Proposed Budgets decreased by 0.32% or \$2,689 compared to the amended budget for 2025. General Governmental departments include Legislative, Administration, Municipal Court and Village Hall Maintenance & Sundry expenditures. The Administration budget increase of \$13,284 includes \$3,485 in 2026 Election expenses for poll workers. Odd year elections are typically two while even years are typically three or four. An estimated \$11,403 in increases is related to health, dental and vision plan selections for eligible employees. Village Hall (sundry) expenses are \$24,859 less than 2025 as projects funded in the current year are complete and were one time expenditures.

Protections of Persons & Property:

This expenditure area is for Public Safety expenditures and include Police, Fire and Inspection Services Departments. The proposed budget in 2026 funding is increasing by 2.51% or \$116,234.

The Police Department is proposed to increase by 3.3% (\$98,108) and the Fire Department budget as presented is increasing by \$4,188 compared to 2025 levels. Police Department salaries are increasing by 3.0%, benefits are increasing by 1.6% and operating expenses are increasing by 6.7%. The wages and benefits are reflective of bargaining unit contractual obligations and insurance plan selections by employees assigned to this department. Operating expenses are increasing primarily related to changes in allocation methodology for risk management costs and a \$17,000 expense for body worn camera data storage previously funded by grants for the past several years. Those grants are no longer available to support the expense of storing the camera data. A 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. In addition, 2025 surplus funds are being allocated in the amount of \$38,000 to complete the funding needed for a 911 system upgrade. In 2024, \$95,000 was funded with surplus dollars for this project. Total available reserved funds are now sufficient to fund the entire cost of the upgrade without affecting tax levy needs or borrowing funds.

The Fire Department overall increase is 0.27%. A petition to recognize the fulltime non-management employees as a bargaining unit was received in spring 2025. Due to this petition, no increases in those wages were requested as it is unknown what the impact of any potential contract with the bargaining unit will be. Contingency funding will be utilized if needed. A prefunding of \$30,000 to repair a sprinkler system in the Fire Department facility with 2025 surpluses is included with this proposal.

Inspection Services Department is increasing \$13,938 and primarily reflects health, dental and vision insurance plan selections for personnel assigned to this department. The Village of Greendale provides inspection services for our residents which results in 75% of revenues received for certain permitting activities be transferred to Greendale under the agreement.

Health:

The Health Department budget is decreasing by 8.32% overall due to the loss of grant funding supporting personnel and certain operating expenses for this department. In March, 2025 the Village proactively began monitoring the Federal Department of Health Services (DHS) reductions in grant funding. Based upon the predicted loss of nearly \$150,000 in grant funds, the Village reduced this department by 1.8 Fulltime Equivalent (FTE's) in June. The 2026 proposal remains at the 1.4 FTE status.

Public Works:

Engineering expenditures are increasing by \$126,468 or 9.22%. A request to transfer \$130,000 from the General Fund (100) to the Sewer Rehabilitation Fund (201) are requested. These expenses are funded through fees assessed per parcel and collected through the tax roll process.

Education, Parks & Recreation:

Library expenditures as proposed are decreasing by 0.70% or (\$4,456). 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. The Village Board 2026 Proposal includes a \$10,000 general reduction to total Library appropriations. It will be the Library Board's responsibility to allocate the reduction among their accounts.

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 \$101,219 from fees generated by the summer recreation program and total expenditures are proposed at \$102,727. This department also records Historical Society funding for the Ben Hunt Cabin, Summer Kitchen and the recently occupied space in the lower level of the Library. Total expenses to support Historic Preservation are \$9,633. In addition, a \$10,000 transfer for July 4th Community Celebration costs resulting are recorded in this department. Net costs supported by the tax levy are \$21,141.

Tax Incremental District No. 4:

Tax Incremental District Number 4, created in 2016, has recorded equalized value growth over the base increment of \$16,832,700 for the 2025 valuation period. This represents a 14.5% growth in the past year. The 2026 proposed budget provides for an estimated \$314,927 tax levy and \$295,307 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 again in 2025 of \$149,207. The proposed 2026 Budget includes an additional prepayment of \$141,404, which allows the district to close in 2028, thirteen years ahead of its allowable legal life. The 2025 proposal would be the forth advance funding and this has resulted in savings of \$97,420 in interest payments to the developer. Upon closure of the district, 50% of the value of the increment is available for village-wide property tax relief.

Capital Funds:

The 2026 proposed budget as submitted provides for \$1,500,000 for street improvement programs to reconstruct Ridge Road. The Village borrowed \$3.5 million for the next three year cycle of road improvements. The 2025 Hales Happiness Water Conversion project is on schedule and anticipated for completion in November. The Library roof, siding and windows project is complete and the engineering for drainage and pavement improvements has begun. Capital project details begin on pages 35-38.

Equipment Replacement Fund (pages 52-53) requests include a squad car as a replacement vehicle for the Police Department, \$81,500, and \$21,000 for computerized upgrade for the fuel tank and pump system, capital repairs to truck 533's truck box which will is anticipated to extend the life of the equipment for seven years for \$24,000 and \$20,000 for a stump grinder to improve forestry operations.

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 fund was established from existing personnel allocations previously recorded in the Police Department in 2025. Most of the costs are allocated to the departments for labor and overhead. The net change in this fund for 2026 is an increase of \$760. All but approximately \$4,576 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 \$28,092 in grant funds proposed for 2026 compared to the \$207,965 allocated in 2025. As previously discusses, the department was downsized by 1.8 FTE to accommodate the loss of funding. Library resources from the Milwaukee County Federated Library System (MCFLS) are anticipated at \$74,576.

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 as projected for the end of 2026.

	2025	2026
	YEAR-END	BOARD
TOTAL EQUITY BY FUNCTION	ESTIMATED	PROPOSED
GENERAL GOVERNMENT	\$ 33,956	25,756
PUBLIC SAFETY	115,680	124,789
PUBLIC WORKS	16,349	16,349
HEALTH	41,514	40,551
RECREATION & LEISURE	148,833	117,433
TOTAL FUND BALANCE - SPEC REVENUE	\$ 356,332	324,878

Summary:

The Village of Hales Corners anticipates the General Fund to close with \$3,210,348 in available reserves at the end of 2025, after adjustments to reflect a use of surplus of \$220,500 for one time capital items. Below is a list of prefunded surplus requests:

Department	Item	
Facilities	810 - Building Projects	\$ 35,500
Police	960 - Transfer to ERF	75,000
Fire	039 - Transfer to CIP	30,000
Engineering	428 - Sewer Maint.	50,000
Highway Maint	960 - Transfer to ERF	30,000
		<u>\$ 220,500</u>

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 \$1,773,538 based upon the GASB recommended minimum and the over \$3 million reserves exceeds the recommendation. The Village has also adopted a policy of retaining 25% in reserves for working capital. This figure for 2026 would be \$2,660,307. The predicted fund balance reserve is \$2,948,348 or \$288,041 greater than the Village Board policy. This represents a 9.7% favorable variance.

The Village tax levy as a percentage of total revenues of 60.9%, an increase in reliance from 2025 which was 59.6%. The 2026 Budget Proposal includes a proposed tax levy of \$6,318,260 or 4.54% increase.

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	24/25	25/26	Net Change
340,000	2,143	2,240	96
365,000	2,301	2,405	104
390,000	2,459	2,569	111
415,000	2,616	2,734	118
440,000	2,774	2,899	125

Other Special Charges

	24/25	25/26	Net Change
Garbage	203.94	210.05	6.11
Stormwater	45.18	50.00	4.82
Sewer O&M	253.93	282.70	28.77
Total	503.05	542.75	39.70

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 19, 2025. As of the publication of this proposal, rates are estimated for Milwaukee County, MMSD, Whitnall School District and MATC. The estimated rate for 2026 is \$20.03, a 5.55% increase in costs per thousand for all overlying districts and the Village. At the time of the Public Hearing on November 24, 2025, all tax rates and credits will be known and provided at the meeting.

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	6.3040	6.5877	4.50%
Milwaukee County	3.2219	3.3526	4.06%
MMSD	1.2687	1.3062	2.96%
Whitnall School District	7.3655	7.9464	7.89%
MATC	0.8210	0.8409	2.42%
Gross Tax Rate	18.9810	20.0339	5.55%

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

NOTICE OF PUBLIC HEARING:

2026 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 24, 2025 at 7:00 p.m., in the Village Hall, 5635 S. New Berlin Road, Hales Corners, Wisconsin, to consider the recommended 2026 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 2026 Budget.

General Fund	2025 Amended Budget	2026 BOARD PROPOSED	% Change
REVENUES:			
General Property Taxes	6,043,783	6,318,260	4.54%
Intergovernmental Revenue	1,256,318	1,260,688	0.35%
Licenses & Permits	124,935	133,605	6.94%
Fines & Forfeitures	110,000	150,000	36.36%
Public Charges for Services	2,175,940	2,296,740	5.55%
Commercial Revenues	163,323	214,590	31.39%
Other Financing Sources	-	-	100.00%
Total Revenues	9,874,299	10,373,883	5.06%
Appropriation of Surplus	262,000	262,000	0.00%
Total Revenues & Appropriation of Surplus	10,136,299	10,635,883	4.93%
EXPENDITURES:			
General Government	832,347	829,658	-0.32%
Protection of Persons & Property	4,631,515	4,747,749	2.51%
Public Works	2,226,190	2,214,680	-0.52%
Public Health	174,233	159,742	-8.32%
Education, Parks & Recreation	744,935	756,520	1.56%
Debt Service	1,230,080	1,500,000	21.94%
Contingency	262,000	272,881	4.15%
Transfers Out	35,000	160,000	357.14%
Total Expenditures	10,136,300	10,641,230	4.98%

Projected 2025 Results	ACTUAL FUND BALANCE 01/01/25	PROJECTED TOTAL REVENUES	PROJECTED TOTAL EXPENDITURES	PROJECTED FUND BALANCE 12/31/25	2025 PROPERTY TAX CONTRIBUTION
General Fund	2,808,951	10,216,936	9,815,539	3,210,348	4,778,703
Health Reserve Fund	233,090	10,300	6,608	236,782	
Compensation Reserve Fund	80,092	3,400	-	83,492	
Debt Service Fund	76,695	1,816,507	1,592,463	300,740	1,230,080
Capital Project Funds	2,542,225	4,161,200	2,894,319	3,809,106	35,000
Sewer Rehabilitation Fund	561,893	62,713	616,425	8,181	
TIF #4 Fund	52,794	342,583	331,406	63,971	
Storm Water Utility Fund	192,737	272,414	130,067	335,084	
Hales Happiness Water Project Fund	11,743	4,370,000	4,381,743	-	
Equipment Replacement Fund	491,894	247,115	251,201	487,808	
Computer Replacement Fund	24,565	10,000	13,456	21,109	
Non-Major Special Revenue Funds	329,750	362,440	335,858	356,332	
Total	7,406,430	21,875,609	20,369,085	8,912,954	6,043,783

Projected 2026 Results	PROJECTED FUND BALANCE 01/01/26	PROJECTED TOTAL REVENUES	PROJECTED TOTAL EXPENDITURES	PROJECTED FUND BALANCE 12/31/26	2026 PROPERTY TAX CONTRIBUTION
General Fund	3,210,348	10,373,883	10,641,230	2,943,001	4,658,260
Health Reserve Fund	236,782	8,000	5,374	239,408	
Compensation Reserve Fund	83,492	2,500	-	85,992	
Debt Service Fund	300,740	6,205,920	6,334,755	171,905	1,500,000
Capital Project Funds	3,809,106	123,000	1,608,000	2,324,106	160,000
Sewer Rehabilitation Fund	8,181	161,000	164,500	4,681	
TIF #4 Fund	63,971	348,187	296,117	116,041	
Storm Water Utility Fund	335,084	234,250	96,128	473,205	
Hales Happiness Water Project Fund	-	-	-	-	
Equipment Replacement Fund	487,808	24,500	146,500	365,808	
Computer Replacement Fund	21,109	-	10,349	10,760	
Non-Major Special Revenue Funds	356,332	197,592	229,046	324,878	
Total	8,912,954	17,678,832	19,531,999	7,059,787	6,318,260

publish: 1x -- Nov 5, 2025 - CNI [Hales Corners Now](#)

Edited after public hearing to conform to adopted budget.

Estimated tax levy upon proposed 2026 Budget is \$6.587678 for each \$1,000 of assessed valuation of both real and personal property. General Property Tax levied for 2025 to support the 2026 Budget Proposal is \$6,318,260 and Tax Incremental District #4 is estimated at \$314,927.

VILLAGE OF HALES CORNERS

Tax Levies & Rates

2026

VILLAGE TAX LEVIES	2024/2025 Proposed	Change from Prior Year	2024/2025 Proposed	Change from Prior Year
General Fund (Operating)	\$ 4,778,783		\$ 4,658,260	
Special Revenue/Equipment Replacement	-			
Capital Project Funds	35,000		160,000	
Debt Service	1,230,000		1,500,000	
Total Village Levy	6,043,783	5.75%	6,318,260	4.54%
TIF District #4				
Village	102,599		103,556	
Milwaukee County	52,437		52,702	
MMSD	20,648		20,533	
Whitnall School District	119,875		124,916	
MATC	13,363		13,219	
Total	308,923	21.40%	314,927	1.94%
Total Village Levy	6,146,382	5.95%	6,421,816	4.48%
Milwaukee County	3,088,873		3,215,517	
MMSD	1,216,298		1,252,787	
Whitnall School District	7,061,461		7,621,461	
MATC	787,158		806,522	
Total Tax Levy (gross)	18,506,496	8.22%	19,529,474	5.53%
State School Levy Credit	(1,481,193)	-5.12%	(1,481,193)	0.00%
Total tax levy (net)	\$ 17,025,303	6.37%	\$ 18,048,281	6.01%
Assessment Ratio	0.9751		0.9338	-4.24%
Equalized Value:	999,863,100		1,043,842,600	4.40%
Assessed Value:	975,001,800		974,771,200	-0.02%

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

	2023-2024	2024-2025	% Change
Village	6.3040	6.5880	4.51%
Milwaukee County	3.2219	3.3528	4.06%
MMSD	1.2687	1.3063	2.97%
Whitnall School District	7.3655	7.9469	7.89%
MATC	0.8210	0.8410	2.43%
Gross Tax Rate	18.9810	20.0349	5.55%
State School Levy Credit	(1.5192)	(1.5192)	0.00%
Net Tax Rate	17.4618	18.5158	6.04%
First Dollar Credit	(65.36)	(65.36)	0.00%
Lottery Credit	(210.44)	(210.44)	0.00%

**Estimated

Village of Hales Corners

What Does My Dollar Buy
2026 Proposed Budget



Where your Tax Dollar Goes 2026 Estimated Tax Levy



*Estimated

2026 BUDGET - Village of Hales Corners
General Fund Operating Summary
Annual Budget Year Beginning January 1, 2026

REVENUES

<u>Acct</u>	<u>Description</u>					2026	<u>Percent</u>	<u>Dollar Change</u>
		<u>2024 Actual</u>	<u>2025 Amended Adopted</u>	<u>2025 YTD 07/31/25</u>	<u>2025 Estimated</u>	<u>DEPARTMENT REQUESTED</u>		
411.01	Taxes	\$ 5,714,970	6,043,783	5,151,228	6,043,783	6,318,260	4.54%	274,477
411.15	Fire Insurance	28,323	33,000	39,953	39,953	38,000	15.15%	5,000
411.13 & 16/18	Shared Revenue	145,891	185,355	93,873	191,587	188,955	1.94%	3,600
411.20	Act 19 Shared Revenue	-	203,894	-	203,894	210,827	100.00%	6,933
411.17	ERP	121,501	140,267	140,267	140,267	99,948	-28.74%	(40,319)
411.19	State Compt. Ex.	10,522	10,522	10,522	10,522	10,522	0.00%	-
412	License	67,969	56,935	55,872	59,829	61,105	7.32%	4,170
413	Permits	132,174	68,000	39,160	92,042	72,500	6.62%	4,500
414	Muni Court	163,426	110,000	141,022	200,000	150,000	36.36%	40,000
415	Grants	634,027	683,280	516,855	683,206	712,436	4.27%	29,156
417	Other	461,110	616,319	287,878	683,849	622,735	1.04%	6,416
421	Interest	80,235	163,323	184,685	270,806	214,590	31.39%	51,267
423	Service Revenue	1,310,604	1,549,718	364,649	1,586,740	1,670,710	7.81%	120,992
424	Public Service	4,790	3,295	3,175	3,850	3,295	0.00%	-
454	Transfers-Health Reserves	-	6,608	6,608	6,608	5,347	-19.08%	(1,261)
	Total Revenues	\$ 8,875,540	9,874,299	7,035,747	10,216,936	10,379,230	5.11%	504,931

EXPENDITURES

<u>Department</u>	<u>Description</u>					2026	<u>Percent</u>	<u>Dollar Change</u>
		<u>2024 Actual</u>	<u>2025 Amended Adopted</u>	<u>2025 YTD 07/31/25</u>	<u>2025 Estimated</u>	<u>DEPARTMENT REQUESTED</u>		
511	Legislative	\$ 86,459	90,900	60,726	104,184	95,671	5.25%	4,771
512	MuniCourt	85,023	113,896	68,536	115,585	113,011	-0.78%	(885)
514	Administration	368,118	458,227	233,145	397,184	471,511	2.90%	13,284
517	Maint/Sundry	118,053	174,324	140,805	268,625	149,465	-14.26%	(24,859)
521	Police	2,694,041	2,960,347	1,581,205	2,900,155	3,058,455	3.31%	98,108
523	Fire	1,142,758	1,559,940	898,212	1,539,910	1,564,128	0.27%	4,188
524	Inspection	160,208	111,228	59,784	134,701	125,166	12.53%	13,938
530	Health	118,925	174,233	91,505	158,411	159,742	-8.32%	(14,491)
542	Eng/Santiation	1,238,500	1,371,037	677,448	1,402,058	1,497,505	9.22%	126,468
543	Highway	758,230	885,153	443,178	828,990	877,175	-0.90%	(7,978)
551	Library	600,684	638,616	336,343	618,562	634,160	-0.70%	(4,456)
552	Recreation	76,356	106,319	81,397	107,174	122,360	15.09%	16,041
571	Debt Service	1,277,000	1,230,080	1,230,000	1,230,000	1,500,000	21.94%	269,920
580	Contingency	-	40,000	-	-	40,000	0.00%	-
	Adjst-Health	-	23,000	-	-	23,000	0.00%	-
	Health HRA	-	21,000	-	-	21,000	0.00%	-
	Other Conting (ERP)	-	178,000	-	-	188,881	6.11%	10,881
	Transfer to Computer Replacement Fund	-	-	-	10,000	-	-	-
	Transfer to Capital Program Fund	-	-	-	-	-	-	-
	Total Expenditures	\$ 8,724,355	10,136,300	5,902,285	9,815,539	10,641,230	4.98%	504,930
Excess of Revenues and Other Sources								
Over (Under) Expenditures and Other Uses		151,185	(262,000)	1,133,462	401,397	(262,000)		
Fund Equity - January 1 (Estimate) ¹		2,657,766	2,808,951		2,808,951	3,210,348		
Fund Equity - December 31		2,808,951	2,546,951		3,210,348	2,948,348		

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VILLAGE OF HALES CORNERS
2026 GENERAL FUND OPERATING BUDGET - FUNCTIONAL & FUNDING SOURCES ANALYSIS

DEPARTMENT	2026 SOURCES	TAX LEVY	FEES & GRANTS	OTHER ¹	SHARED REVENUE ADJUSTMENT	2026 EXPENDITURES
LEGISLATIVE	\$ 95,671	95,671	-	-	-	95,671
MUNICIPAL COURT	113,011	(43,490)	150,000	6,501	-	113,011
ADMINISTRATION	471,511	335,205	47,867	88,439	-	471,511
MAINTENANCE/SUNDRY	149,465	138,367	2,500	8,598	-	149,465
TOTAL GENERAL GOVERNMENT	\$ 829,658	525,754	200,367	103,537	-	829,658
POLICE	\$ 3,058,455	2,522,401	242,880	175,932	117,242	3,058,455
FIRE	1,564,128	847,305	501,026	155,838	59,959	1,564,128
INSPECTIONS	125,166	50,281	67,685	7,200	-	125,166
TOTAL PUBLIC SAFETY	\$ 4,747,749	3,419,987	811,591	338,970	177,201	4,747,749
HEALTH	159,742	121,193	29,360	9,189	-	159,742
TOTAL HEALTH	\$ 159,742	121,193	29,360	9,189	-	159,742
ENGINEERING/SANITATION	\$ 1,497,505	(62,825)	1,473,637	86,693.14	-	1,497,505
HIGHWAY	877,175	271,548	461,026	110,975.33	33,626	877,175
TOTAL PUBLIC WORKS	\$ 2,374,680	208,723	1,934,663	197,668	33,626	2,374,680
LIBRARY	\$ 634,160	521,106	76,575	36,479	-	634,160
RECREATION	122,360	10,602	104,719	7,039	-	122,360
TOTAL LEISURE SERVICES	\$ 756,520	531,709	181,294	43,517	-	756,520
DEBT SERVICE	\$ 1,500,000	1,500,000	-	-	-	1,500,000
TOTAL DEBT SERVICE	\$ 1,500,000	1,500,000	-	-	-	1,500,000
CONTINGENCY & TRANSFERS	272,881	10,895	-	-	-	272,881
TOTAL CONTINGENCY	\$ 272,881	10,895	-	-	-	272,881
TOTAL GENERAL FUND	\$ 10,641,230	6,318,260	3,157,275	692,882	210,827	10,641,230
PERCENTAGE OF TOTAL	100.0%	59.4%	29.7%	6.5%	2.0%	100.0%

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

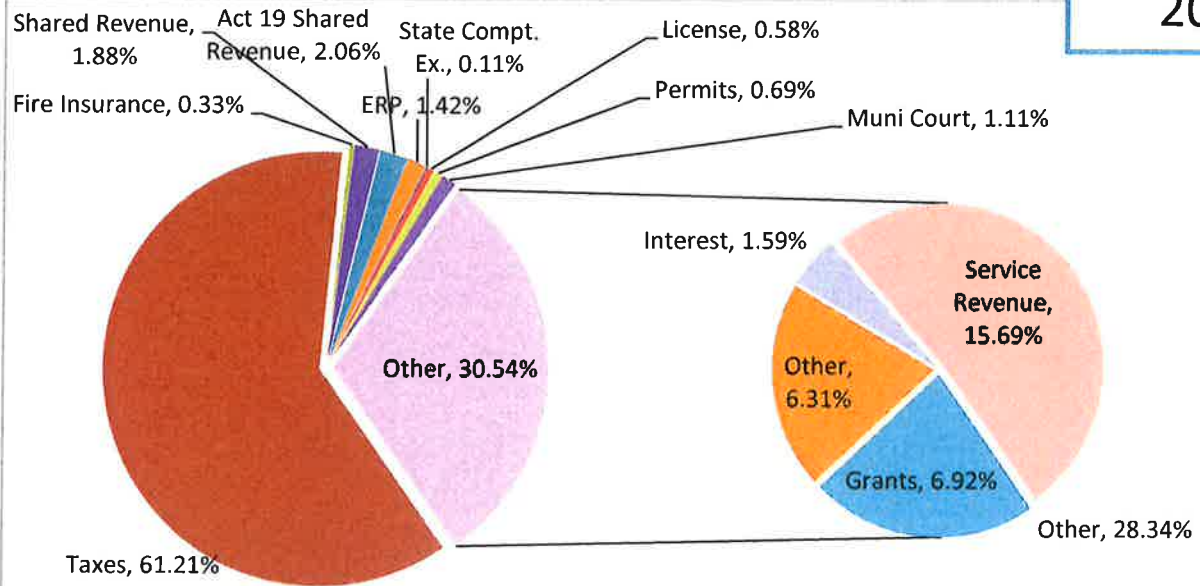
(continued)

2026 SALARIES	2026 FICA/WRS	2026 HEALTH & DENTAL INSURANCE	2026 OTHER INSURANCE	2026 SALARIES & BENEFITS TOTAL	2026 OPERATING	2026 CONTRACTUAL SERVICES	2026 UTILITIES	2026 TRANSFERS & CAPITAL OUTLAY
27,000	2,226	-	-	29,226	21,245	45,200	-	-
71,425	9,001	19,367	286	100,079	11,872	-	1,060	-
289,246	39,604	29,099	1,032	358,981	37,942	71,608	2,980	-
-	-	-	-	-	-	113,840	35,625	-
387,671	50,831	48,466	1,318	488,286	71,059	230,648	39,665	-
1,825,804	397,776	290,978	1,981	2,516,539	229,915	312,001	-	-
981,435	163,307	18,703	1,208	1,164,653	164,317	46,000	40,658	148,500
44,239	6,569	21,249	73	72,130	4,286	48,750	-	-
2,851,478	567,652	330,930	3,262	3,753,322	398,518	406,751	40,658	148,500
89,212	14,613	18,742	42	122,609	29,063	700	7,370	-
89,212	14,613	18,742	42	122,609	29,063	700	7,370	-
83,362	14,769	21,249	285	119,665	13,563	1,197,722	6,555	160,000
314,051	46,437	114,749	467	475,704	146,551	162,500	92,420	-
397,413	61,206	135,998	752	595,369	160,114	1,360,222	98,975	160,000
352,973	50,177	92,901	532	496,583	82,983	31,649	22,945	-
71,645	5,013	-	-	76,658	45,222	-	480	-
424,618	55,190	92,901	532	573,241	128,205	31,649	23,425	-
-	-	-	-	-	1,500,000	-	-	-
-	-	-	-	-	1,500,000	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
4,150,392	749,492	627,037	5,906	5,532,827	2,286,959	2,029,970	210,093	308,500
39.0%	7.0%	5.9%	0.1%	52.0%	21.5%	19.1%	2.0%	2.9%

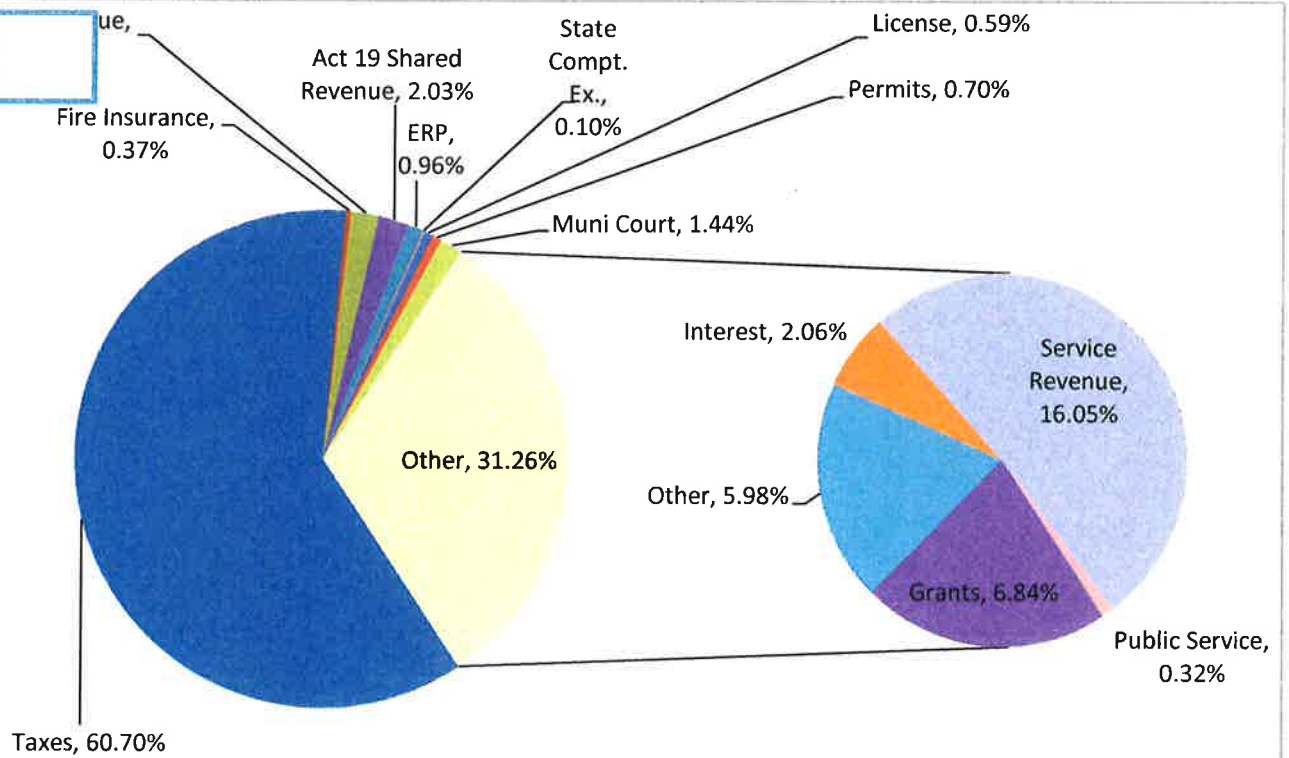
CAPITAL IMPROVEMENTS - 2026-2030		as of 10/15/2025						
Department	Item	2025	2026	2027	2028	2029	2030	5 YR TOTAL
Administration	Voting - ePoll Books						18,000	18,000
Administration	Board Room Technology upgrades			50,000				50,000
Health	Siding replacement				50,000			50,000
Library	Hunt Center Roof & Gutters - 2025 GO Note							500,000
Library	Hunt Center - exterior building repairs	500,000						-
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							-
Library	1st Floor HVAC replacment						40,000	40,000
Library	Pneumatic temp control system					85,000		85,000
Library	Lighting			17,000				17,000
Library	Staff room ceilings, wall and floor north side, and prior cable room, lower level - walls & floors			28,000				28,000
Police	Replacement Squad Cars (1) (ERF)	83,250	73,000					156,250
Police	Dispatch Cosnolos (\$95,000 in reserves)			138,000				138,000
Fire	Fire Engine Replacement - 2024 GO Note							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 Chiefs Vehicle						40,000	40,000
Fire	Replace Garage bay floors						55,000	55,000
Fire	Replace SCBA compressor				47,500			47,500
Fire	Resurface parking lot - 2024 GO Note	250,000						250,000
Fire	Replace Ambo 71					350,000		350,000
Public Works	3 Year Road Program (PY & CY Bonds)	2,000,000	1,000,000	1,000,000	1,000,000	1,100,000	1,200,000	7,300,000
Public Works	Refurbish Welcome Signs - Design (603 - SRF)	13,000						13,000
Public Works	Replacement 4WD 3/4 Ton Pick up (other funding sources) (535)	75,100						75,100
Public Works	Replacing 3/4 FWD with 1 Ton mini dump with duel (unit 534)			75,000				75,000
Public Works	Vehicle Fueling System (replacement)		21,000					21,000
Public Works	Replacement 4WD Wheel Loader (other funding sources)					260,000		260,000
Public Works	Replacement Mini Excavator				200,000			200,000
Public Works	Stump grinder		20,000					20,000
Public Works	Plasma Cutter		4,000					4,000
Public Works	Smooth drum compactor	25,000						25,000
Public Works	Low deck tilt trailer	9,000						9,000
Public Works	Tester for AC units on Vehicles	10,000						10,000
Public Works	Grapple arm - skid steer attachments	6,000						6,000
Public Works	Whitnall Way Lift Station generator						125,000	125,000
Public Works	Patrol Truck			200,000				200,000
Public Works	Replacement Lift Station: Lory Ln & Bunny Ct (201)	300,000						300,000
Public Works	Hales Happiness Water Project - 2025 GO Note(s)	6,450,000						6,450,000
Village Hall Facility	Paint interior & Exterior Repairs/paint			13,000				13,000
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		50,000					50,000
TOTAL		10,656,350	1,168,000	1,521,000	1,307,500	1,995,000	1,723,000	18,370,850
Source of Funds								
Bond Proceeds	2024 & 2025 GO Notes	10,135,000	1,000,000	1,000,000	1,000,000			13,135,000
New Bonds			-	245,000	210,000	1,995,000	1,540,000	3,990,000
Tax Levy		-	(22,000)	-				(22,000)
Other Funding Sources (sales of equipment)								
Grants	Lions Club \$13,000	13,000	50,000					63,000
Reserves		508,350	140,000	276,000	97,500		183,000	1,204,850
Total All Sources		10,656,350	1,168,000	1,521,000	1,307,500	1,995,000	1,723,000	18,370,850

Revenues

2025



2026



**VILLAGE OF HALES CORNERS
2026 GENERAL FUND BUDGET**

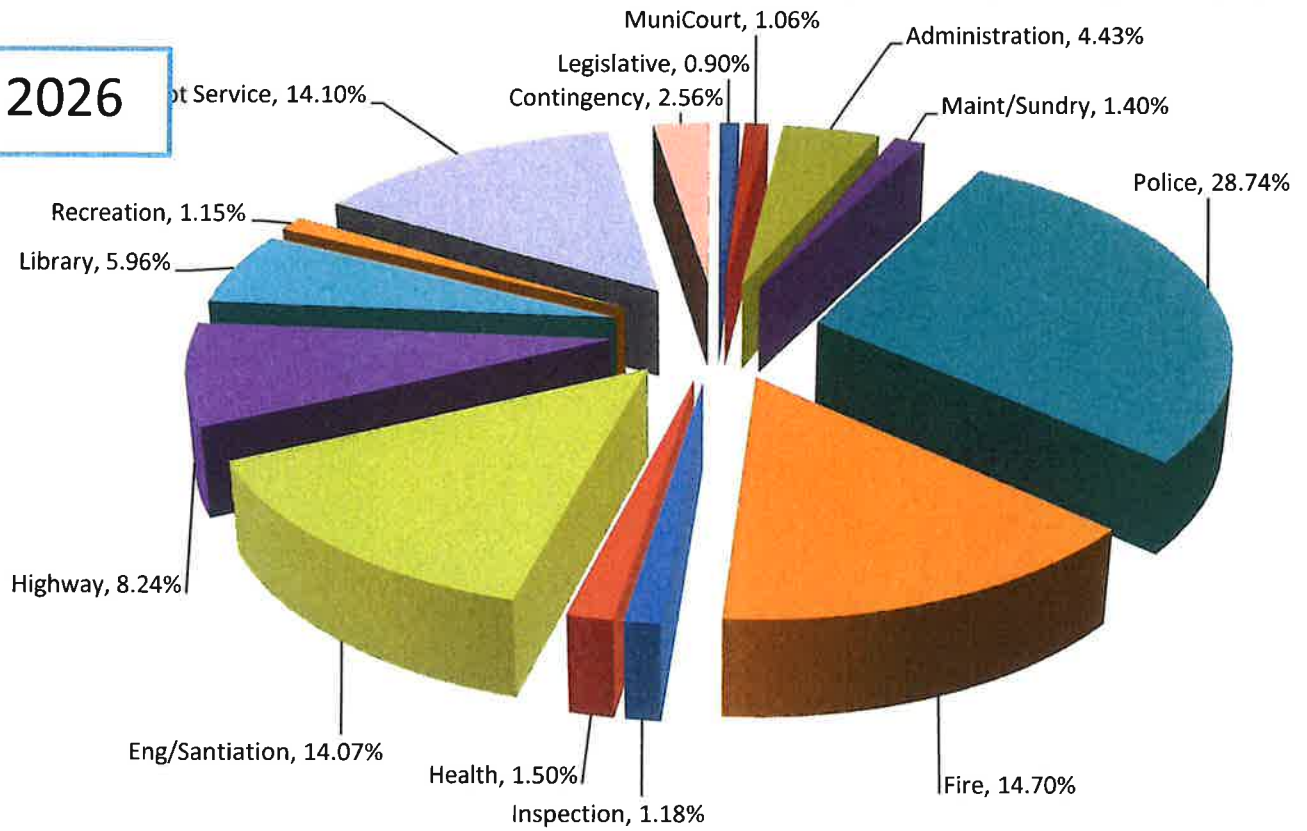
			2022	2023	2024	2025	2025 YTD	2025	2026	%>
ACCOUNT	DESCRIPTION		ACTUAL	ACTUAL	ACTUAL	AMENDED ADOPTED	to 7/31/2025	YEAR-END ESTIMATED	BOARD PROPOSED	2025/2026 PROPOSED
REVENUES										
TAXES										
411.	01	Village property	\$ 5,714,970	5,900,382	5,910,287	6,043,783	5,151,228	6,043,783	6,318,260	4.54%
411.	12	Special Utility	782	739	616	591	89	576	552	-6.60%
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	6,543	10,049	-	-	-	6,247	-	-
411.	15	State Fire Insurance	28,323	31,173	35,674	33,000	39,953	39,953	38,000	15.15%
411.	16	State Personal Property Aids	19,059	16,444	16,444	56,321	56,321	56,321	56,321	0.00%
411.	17	State Expenditure Restraint Program	121,501	146,848	140,267	140,267	140,267	140,267	99,948	-28.74%
411.	18	State per Capita	98,100	94,594	104,638	107,036	16,055	107,036	110,675	3.40%
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 Adjusmtent	-	-	199,310	203,894	30,584	203,894	210,827	3.40%
	Total Taxes		\$ 6,021,206	6,232,158	6,439,165	6,616,821	5,466,427	6,630,006	6,866,512	3.77%
LICENSES										
412.	01	Liquor and Malt Beverage	\$ 24,380	25,390	24,780	14,700	14,180	14,790	14,000	-4.76%
412.	02	Operators	6,940	1,275	7,685	1,300	910	1,690	6,500	400.00%
412.	03	Cigarette	1,500	1,500	1,600	1,300	1,400	1,400	1,400	7.69%
412.	04	Dog	2,655	3,266	2,712	2,600	1,361	2,500	2,500	-3.85%
412.	05	Peddlers	920	4,240	3,820	3,600	3,360	3,560	3,400	-5.56%
412.	06	Weights/Measures	2,130	2,355	2,110	3,750	3,285	3,285	3,285	-12.40%
412.	07	Food Establishment	23,621	23,921	25,428	24,000	25,626	26,245	25,000	4.17%
412.	08	Amusement Device	1,525	2,415	1,876	1,800	596	596	600	-66.67%
412.	09	Swimming Pool	1,000	1,025	690	725	864	864	860	18.62%
412.	11	Massage & Tattoo Licenses	3,239	3,467	5,099	3,100	4,230	4,839	3,500	12.90%
412.	12	Dance Hall	60	60	60	60	60	60	60	0.00%
	Total Licenses		\$ 67,969	68,914	75,859	56,935	55,872	59,829	61,105	7.32%
PERMITS										
413.	01	Building Occupancy	\$ 70,269	60,111	55,840	40,000	21,891	41,000	40,000	0.00%
413.	02	Electrical	36,052	12,563	15,826	13,000	8,190	25,700	13,000	0.00%
413.	03	Plumbing	22,506	8,519	7,710	7,000	3,732	19,400	7,000	0.00%
413.	04	Street Opening	-	3,620	6,675	3,500	3,975	4,500	3,500	0.00%
413.	05	Culvert	975	7,809	2,000	3,000	-	-	7,500	150.00%
413.	06	Erosion Control	300	300	300	300	-	-	300	0.00%
413.	07	Sign Permits	1,582	1,175	1,367	900	900	900	900	0.00%
413.	10	FD Permits	490	210	623	300	472	542	300	0.00%
	Total Permits		\$ 132,174	94,307	90,341	68,000	39,160	92,042	72,500	6.62%
FINES & FORFEITURES										
414.	01	Municipal Court	\$ 163,426	123,440	126,741	110,000	141,022	200,000	150,000	36.36%
	Total Fines & Forfeitures		\$ 163,426	123,440	126,741	110,000	141,022	200,000	150,000	36.36%
GRANTS										
415.	01	State Highway Maint. Allotment	\$ 611,550	619,343	663,996	658,780	493,655	658,206	691,886	5.03%
415.	07	OWI Task Force	2,487	-	-	-	-	-	-	-
415.	08	Recycling	19,989	19,998	20,027	20,000	20,013	20,013	20,000	0.00%
416.	22	BVP Grants	-	405	1,896	2,000	3,187	3,187	-	0.00%
416.	23	LWMMI GRANTS	-	-	4,185	2,500	-	1,800	550	0.00%
	Total Grants		\$ 634,027	639,745	690,104	683,280	516,855	683,206	712,436	4.27%
OTHER REVENUES										
417.	16	Insurance Proceeds	\$ -	-	-	-	1,054	25,036	-	-
417.	35	Transfer from Health Reserve	-	-	6,226	6,608	6,608	6,608	5,347	0.00%
417.	38	Purchase Card Rebate	5,329	5,735	7,827	6,200	2,205	6,000	5,000	-19.35%
417.	39	Direct TV Franchise Fee	15,582	14,235	11,684	11,745	4,962	9,400	9,400	-19.97%
417.	40	Franchise Fee	53,438	66,272	63,427	61,000	17,175	60,000	60,000	-1.64%
417.	41	Publication Fees	300	308	283	300	505	505	300	-
417.	42	Weed Cutting & Brush	-	1,572	104	-	-	-	-	0.00%
417.	44	Ambulance Fees	261,297	571,835	434,222	427,505	189,647	450,000	427,000	-0.12%
417.	45	Public Works Damage Claims	-	-	-	-	18,499	18,499	-	-
417.	46	Health Department Fees	533	278	183	-	-	-	-	-
417.	47	League Insurance Prog Rebate	25,849	19,547	13,909	-	7,212	-	-	-
417.	48	Property Use License	98,782	108,634	117,833	109,569	46,620	114,409	121,035	10.46%
	Total Other Revenues		\$ 461,110	788,417	655,699	622,927	294,486	690,457	628,082	0.83%

**VILLAGE OF HALES CORNERS
2026 GENERAL FUND BUDGET**

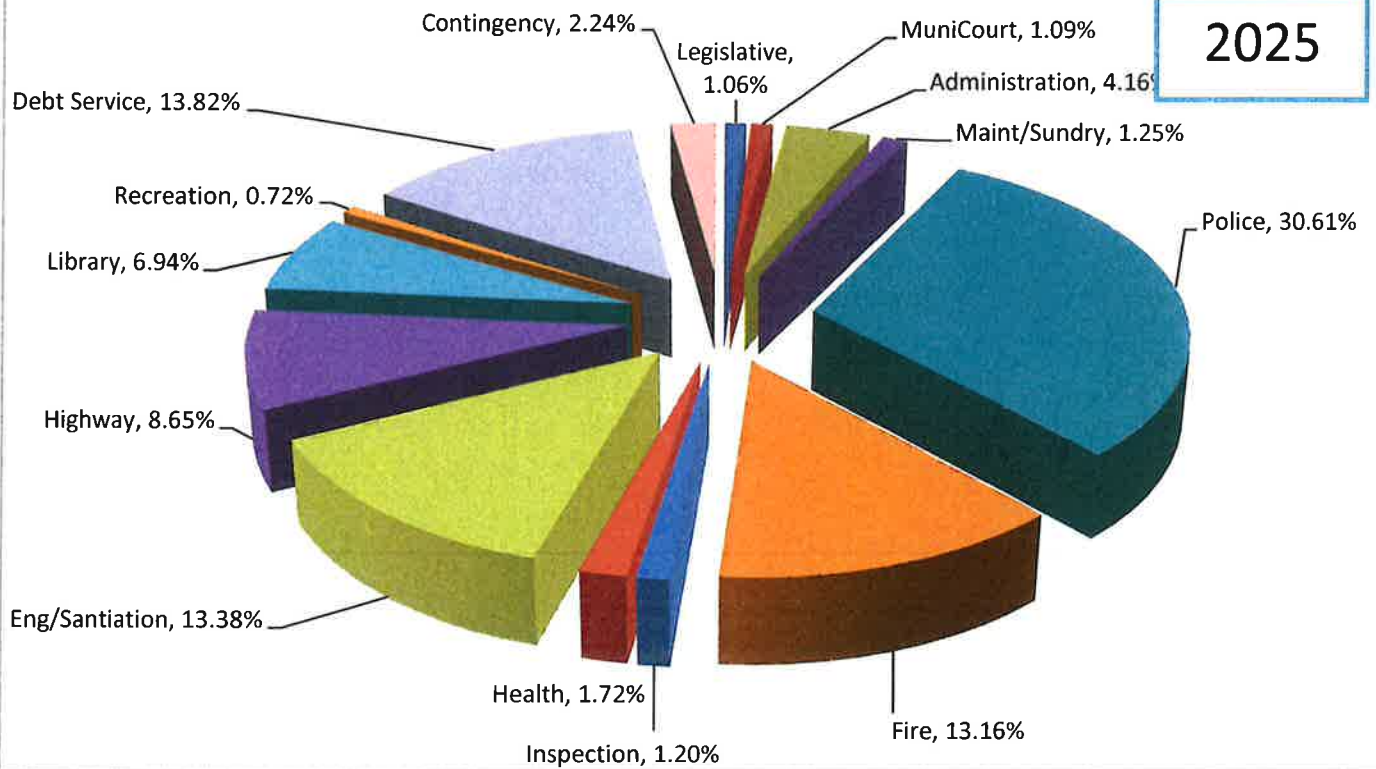
			2022	2023	2024	2025	2025 YTD	2025	2026	%>
ACCOUNT	DESCRIPTION		ACTUAL	ACTUAL	ACTUAL	AMENDED ADOPTED	to 7/31/2025	YEAR-END ESTIMATED	BOARD PROPOSED	2025/2026 PROPOSED
INTEREST										
421.	01	General Fund Investment	\$ 18,115	195,621	170,224	147,323	95,258	169,000	204,590	38.87%
421.	03	Tax Account Investment	48,767	93,254	134,083	-	79,179	90,000	-	-
421.	06	Interest on Delinquent Taxes	10,709	18,388	13,152	13,000	7,907	7,906	7,000	-46.15%
421.	11	Sewer Charge Penalties	2,644	2,472	2,221	3,000	2,342	3,900	3,000	0.00%
Total Interest			\$ 80,235	309,734	319,680	163,323	184,685	270,806	214,590	31.39%
SERVICE REVENUES										
423.	21	Property Search Requests	\$ 1,572	1,679	921	800	750	1,000	1,000	25.00%
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	7,399	7,515	8,123	7,575	3,926	6,400	7,575	0.00%
423.	31	Miscellaneous	960	1,151	4,084	300	536	575	400	33.33%
423.	33	FD Highway Response Fees	356	8,429	1,050	3,500	1,800	3,000	3,500	0.00%
423.	34	Fire Inspection Fees	23,847	23,807	27,025	26,867	-	26,879	26,879	0.04%
423.	35	Refuse Collection Charges	386,748	394,529	447,035	450,707	612	451,319	464,840	3.14%
423.	36	Metro Sewer Charge	438,385	468,386	499,078	525,494	126,878	528,184	551,337	4.92%
423.	37	Metro Connection Charge	99,719	102,818	102,784	101,855	8,655	156,832	142,229	39.64%
423.	38	HC O & M Sewer Charge	205,226	211,601	224,608	265,445	48,156	237,377	298,731	12.54%
423.	43	Summer Rec	73,128	88,798	86,782	93,675	100,884	100,884	101,219	8.05%
423.	44	Rec - Snack Bar	3,228	3,354	4,446	4,000	3,461	3,980	3,500	-12.50%
423.	50	Library Printing Fees	2,120	2,291	2,516	2,000	1,417	2,500	2,000	0.00%
423.	51	Village Hall Copy Fees	917	723	474	500	574	810	500	0.00%
Total Service Revenues			\$ 1,310,604	1,382,079	1,475,926	1,549,718	364,649	1,586,740	1,670,710	7.81%
PUBLIC SERVICE										
424.	01	Board of Appeals	\$ 590	590	295	295	850	850	295	0.00%
424.	02	Plan Commission Fees	4,200	4,750	4,600	3,000	2,325	3,000	3,000	0.00%
Total Public Service			\$ 4,790	5,340	4,895	3,295	3,175	3,850	3,295	0.00%
TOTAL GENERAL FUND REVENUES			8,875,540	9,644,134	9,878,410	9,874,299	7,066,331	10,216,936	10,379,230	5.11%

EXPENDITURES

2026



2025



**VILLAGE OF HALES CORNERS
2026 GENERAL FUND BUDGET**

			2022	2023	2024	2025	2025 YTD	2025	2026	%>
ACCOUNT		DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	AMENDED ADOPTED	to 7/31/2025	YEAR-END ESTIMATED	BOARD PROPOSED	2025/2026 PROPOSED
EXPENDITURES										
LEGISLATIVE										
511.	120	Temporary Salaries	\$ 26,100	26,700	26,700	27,000	15,750	27,000	27,000	0.00%
		Total Salaries	\$ 26,100	26,700	26,700	27,000	15,750	27,000	27,000	0.00%
511.	210	Social Security	\$ 2,152	2,201	2,201	2,226	1,299	2,226	2,226	0.00%
		Total Benefits	\$ 2,152	2,201	2,201	2,226	1,299	2,226	2,226	0.00%
511.	310	Office Supplies	\$ 186	229	195	150	77	80	150	0.00%
511.	350	Telephone	3,649	3,402	2,874	-	-	-	-	-
511.	360	Dues & Publications	3,820	7,526	7,140	8,744	9,079	10,010	9,970	14.02%
511.	370	Conference & Training	134	50	-	100	-	95	100	0.00%
511.	380	Auto Allowances	2,025	2,075	2,075	2,100	1,225	2,075	2,075	-1.19%
511.	420	Contr Serv-General Counsel	11,591	14,207	14,072	14,200	5,352	11,686	14,200	0.00%
511.	430	Contr Serv-Litigation	23,154	17,388	18,101	20,000	9,503	21,000	22,000	10.00%
511.	451	Contr Serv-Consulting	1,138	675	-	1,000	3,748	4,000	1,000	0.00%
511.	560	Contr Serv-Labor Counsel	1,373	3,566	4,196	1,000	6,467	14,000	8,000	700.00%
511.	710	Board of Review	55	60	80	110	20	110	80	-27.27%
511.	720	Plan Commission	380	287	344	450	647	930	990	120.00%
511.	730	Police & Fire Commission	207	377	463	300	150	360	360	20.00%
511.	740	Board of Appeals	20	60	40	80	30	80	80	0.00%
511.	750	Comm Development Auth	-	-	-	7,000	6,403	6,603	3,000	-57.14%
511.	765	Historic Preservation Commission	65	65	40	40	-	40	40	0.00%
511.	591	Public Information	8,627	8,231	3,766	6,000	970	3,880	4,000	-33.33%
511.	990	Unclassified	1,783	94	751	400	9	9	400	0.00%
		Total Operating Expense	\$ 58,208	58,290	54,135	61,674	43,678	74,958	66,445	7.74%
TOTAL LEGISLATIVE			\$ 86,459	87,192	83,037	90,900	60,726	104,184	95,671	5.25%
MUNICIPAL COURT										
512.	110	Permanent Salaries	\$ 41,169	42,014	44,756	52,659	25,724	52,511	54,502	3.50%
512.	120	Temporary Salaries	11,850	11,850	11,850	11,850	5,925	11,850	11,850	0.00%
512.	130	Overtime	160	-	-	-	-	-	-	-
512.	140	Holiday Pay	2,016	2,077	2,145	-	807	-	-	-
512.	160	Vacation Pay	4,998	4,614	5,510	-	2,219	-	-	-
512.	197	Transfer to/from IT Services Fund	-	-	-	9,237	6,105	11,220	5,073	-45.08%
		Total Salaries	\$ 60,193	60,554	64,260	73,746	40,781	75,581	71,425	-3.15%
512.	210	Social Security	\$ 4,414	4,454	4,646	4,935	2,670	4,923	5,077	2.88%
512.	220	Wisconsin Retirement Fund	3,107	3,336	3,496	3,660	2,100	3,650	3,924	7.21%
512.	230	Life & Disability	152	152	155	152	167	222	286	88.16%
512.	240	Health & Dental	7,102	18,692	19,860	19,256	12,971	19,249	19,367	0.58%
		Total Benefits	\$ 14,774	26,634	28,157	28,003	17,907	28,044	28,654	2.32%
512.	300	Postage	\$ 909	814	947	1,100	904	1,450	1,500	36.36%
512.	310	Office Supplies	844	419	468	1,050	399	399	900	-14.29%
512.	340	New Equipment & Tools	-	-	121	-	-	-	-	-
512.	350	Telephone	290	334	398	350	513	974	1,060	202.86%
512.	360	Dues & Publications	145	145	185	205	205	205	205	0.00%
512.	370	Conference & Training	1,082	1,526	1,306	2,025	800	1,706	1,890	-6.67%
512.	400	Risk Management	409	555	617	641	300	500	399	-37.75%
512.	471	Cont Serv-Collection Agency	75	33	-	-	-	-	-	-
512.	572	Computers/IT	6,275	6,690	7,598	6,726	6,726	6,726	6,928	3.00%
512.	592	Witness Fees	28	-	28	-	-	-	-	-
512.	990	Unclassified	-	-	3	50	-	-	50	0.00%
		Total Operating Expense	\$ 10,056	10,516	11,670	12,147	9,847	11,960	12,932	6.46%
TOTAL MUNICIPAL COURT			\$ 85,023	97,704	104,086	113,896	68,536	115,585	113,011	-0.78%

**VILLAGE OF HALES CORNERS
2026 GENERAL FUND BUDGET**

ACCOUNT	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 AMENDED ADOPTED	2025 YTD to 7/31/2025	2025 YEAR-END ESTIMATED	2026 BOARD PROPOSED	%> 2025/2026 PROPOSED
ADMINISTRATION									
514.	110 Permanent Salaries	\$ 208,687	212,405	227,288	258,960	109,566	230,976	266,692	2.99%
514.	140 Holiday Pay	8,799	9,528	10,334	-	3,752	-	-	-
514.	150 Payment in Lieu	-	-	-	-	-	-	-	-
514.	160 Vacation Pay	11,164	17,424	7,632	-	6,165	-	-	-
514.	181 Election Wages	5,275	2,475	5,492	4,838	4,384	4,384	7,869	62.65%
514.	195 SWU Adjust	(20,123)	(12,924)	(21,367)	(21,678)	-	(18,425)	(23,252)	7.26%
514.	196 Allocation to Health Grants	-	-	-	(15,352)	(1,221)	(1,221)	-	0.00%
514.	197 Transfer to/from IT Services	-	-	-	78,103	9,685	22,210	37,937	0.00%
	Total Salaries	\$ 213,802	228,908	229,380	304,871	132,331	237,924	289,246	-5.13%
514.	210 Social Security	\$ 16,724	18,021	18,949	19,810	9,334	17,670	20,402	2.99%
514.	220 Wisconsin Retirement Fund	14,478	16,254	17,282	17,998	8,661	16,005	19,202	6.69%
514.	230 Life & Disability	706	839	977	960	648	1,009	1,032	7.50%
514.	240 Health & Dental	17,430	16,258	17,082	17,696	11,587	21,769	29,099	64.44%
514.	250 Uniform	-	-	251	200	-	200	200	0.00%
	Total Benefits	\$ 49,337	51,372	54,541	56,664	30,230	56,653	69,935	23.42%
514.	300 Postage	\$ 12,467	10,577	13,278	10,847	6,469	11,717	13,760	26.86%
514.	310 Office Supplies	3,079	3,191	3,348	3,350	1,883	3,327	3,670	9.55%
514.	350 Telephone	2,097	3,311	3,106	2,980	1,453	2,971	2,980	0.00%
514.	360 Dues & Publications	1,189	294	200	400	395	460	375	-6.25%
514.	370 Conference & Training	823	205	177	2,300	1,981	1,981	1,700	-26.09%
514.	380 Auto Allowances	298	-	24	30	-	-	25	-16.67%
514.	400 Risk Management	878	795	890	981	565	1,361	1,628	65.95%
514.	412 Bank Fees	6,035	3,447	2,167	2,700	1,402	2,100	2,200	-18.52%
514.	422 Contr Serv-Assessor Fees	11,886	12,075	12,298	12,410	7,201	12,453	12,555	1.17%
514.	432 Contr Serv-Actg & Auditing	27,099	26,149	40,067	28,660	30,377	34,625	33,490	16.85%
514.	442 Contr Serv-Data Processing	13,311	13,603	13,140	14,865	7,947	13,270	21,478	44.49%
514.	471 Contr Serv-Collection Agency	2,975	810	861	975	918	993	1,000	2.56%
514.	490 Contr Serv-Election Equip Support	2,407	2,873	1,082	1,980	-	2,817	3,085	55.81%
514.	560 Photocopier Maint & Supplies	2,605	1,609	1,766	1,800	763	1,720	1,800	0.00%
514.	570 Computer Maint & Supplies	11,790	8,289	10,244	7,464	3,135	8,044	8,284	10.99%
514.	590 Election Materials/Supplies	2,901	2,854	4,506	2,100	2,993	1,267	1,850	-11.90%
514.	911 Official Advertising	2,717	2,287	1,895	2,350	1,223	1,621	1,950	-17.02%
514.	980 Bad Debt Expense	264	11,227	4,054	500	1,870	1,870	500	0.00%
514.	990 Unclassified	158	6,907	0	-	10	10	-	-
	Total Operating Expense	\$ 104,979	110,504	113,103	96,692	70,585	102,607	112,330	16.17%
TOTAL ADMINISTRATION		\$ 368,118	390,784	397,024	458,227	233,145	397,184	471,511	2.90%
MAINTENANCE & SUNDRY									
517.	390 Utilities	\$ 43,360	42,836	41,207	48,875	36,176	45,448	35,625	-27.11%
517.	410 Building Maintenance	38,980	46,713	51,033	42,079	26,321	39,899	51,348	22.03%
517.	423 Contr Serv-Insurance	6,484	(9,477)	10,477	6,184	37,855	9,077	13,176	113.07%
517.	461 Contr Serv-MADACC	8,313	9,601	9,291	16,255	10,804	16,255	13,965	-14.09%
517.	500 Contr Serv-Custodial	18,016	24,499	34,523	35,931	19,248	33,696	35,351	-1.61%
517.	810 Building Maint-Projects	2,900	9,752	6,919	20,000	4,199	26,860	-	-100.00%
517.	990 Unclassified	-	-	-	-	1,042	-	-	-
517.	997 Aug 25 FEMA Expense	-	-	-	-	-	56,890	-	-
517.	039 Transfer to Capital Projects Fund	-	-	-	5,000	5,000	40,500	-	-100.00%
517.	197 Transfer to/from IT Services	-	-	-	-	160	-	-	-
	Total Operating Expense	\$ 118,053	123,924	153,451	174,324	140,805	268,625	149,465	-14.26%
TOTAL MAINTENANCE & SUNDRY		\$ 118,053	123,924	153,451	174,324	140,805	268,625	149,465	-14.26%
TOTAL GENERAL GOVERNMENT		\$ 657,654	699,605	737,598	837,347	503,212	885,578	829,658	-0.92%

**VILLAGE OF HALES CORNERS
2026 GENERAL FUND BUDGET**

			2022	2023	2024	2025	2025 YTD	2025	2026	%>
ACCOUNT	DESCRIPTION		ACTUAL	ACTUAL	ACTUAL	AMENDED ADOPTED	to 7/31/2025	YEAR-END ESTIMATED	BOARD PROPOSED	2025/2026 PROPOSED
POLICE										
521.	110	Permanent Salaries	\$ 1,232,628	1,254,274	1,293,832	1,527,370	718,206	1,460,305	1,628,296	6.61%
521.	120	Temporary Salaries	8,239	7,904	4,576	4,259	700	700	-	-100.00%
521.	130	Overtime	169,499	168,590	166,961	137,500	52,194	107,434	143,105	4.08%
521.	140	Holiday Pay	59,155	58,966	62,262	-	30,500	-	-	-
521.	150	Payment in Lieu	55,354	68,454	66,006	59,770	39,982	58,594	59,770	0.00%
521.	160	Vacation Pay	95,427	94,308	106,927	-	42,877	-	-	-
521.	170	Investigator Stipend	730	-	-	4,800	-	-	-	-100.00%
521.	175	Field Officer Training (FTO)	986	670	3,910	1,500	1,155	2,888	1,500	0.00%
521.	180	Shift Premium	4,222	934	5,063	7,750	3,120	4,700	3,690	-52.39%
521.	185	Education Incentive	-	3,166	-	2,600	-	-	2,300	-11.54%
521.	190	Command Pay	159	91	1,428	1,500	429	650	866	-42.27%
521.	197	Transfer to/from IT Services Fund	-	-	-	83,599	16,874	32,758	46,047	-44.92%
		Total Salaries	\$ 1,626,399	1,657,357	1,710,967	1,830,648	906,038	1,668,029	1,885,574	3.00%
521.	210	Social Security	\$ 118,220	119,157	123,249	129,077	68,036	120,616	136,151	5.48%
521.	220	Wisconsin Retirement Fund	180,389	202,071	227,075	251,611	135,515	234,445	261,625	3.98%
521.	230	Life & Disability	1,577	1,444	1,652	1,593	1,373	1,656	1,981	24.36%
521.	240	Health & Dental	232,058	257,016	259,342	238,255	137,101	226,564	231,208	-2.96%
521.	250	Uniform	14,709	10,606	12,311	12,500	2,710	12,500	12,500	0.00%
521.	260	Tuition Reimbursement	-	-	-	2,500	-	2,300	2,300	-100.00%
		Total Benefits	\$ 546,953	590,295	623,629	635,536	344,736	598,081	645,765	1.61%
521.	300	Postage	\$ 515	360	439	525	392	897	825	57.14%
521.	310	Office Supplies	1,771	1,236	1,967	1,800	615	1,800	1,800	0.00%
521.	320	Fuel & Lubricants	51,283	41,394	43,514	50,000	23,420	48,627	50,000	0.00%
521.	330	Equipment Repairs	14,963	13,614	13,171	14,000	9,150	26,885	15,000	7.14%
521.	340	Ballistic Protection Equipment	-	5,199	6,027	4,200	1,833	3,033	5,200	100.00%
521.	350	Telephone	5,772	7,695	8,917	8,400	4,839	8,892	9,000	7.14%
521.	360	Dues & Publications	555	365	450	365	285	365	365	0.00%
521.	370	Conference & Training	10,124	10,848	9,432	13,500	5,722	9,430	14,000	3.70%
521.	380	Auto Allowances	41	25	26	100	25	50	100	0.00%
521.	400	Risk Management	65,509	68,499	62,408	64,129	33,648	75,577	86,371	34.68%
521.	410	Building Maintenance	518	2,120	1,265	500	14	500	500	100.00%
521.	433	Contr Serv-Radio Communication	8,722	8,565	8,771	9,070	-	8,783	9,300	0.00%
521.	438	Contr Serv-Dispatch Services	231,806	236,005	250,564	254,701	201,975	254,701	258,920	1.66%
521.	443	Contr Serv-Teletype	20,850	20,670	20,302	20,049	13,938	19,942	20,146	0.48%
521.	449	Contr Serv - Records	20,460	21,269	36,097	32,950	23,420	24,570	23,635	-28.27%
521.	520	Medical Supplies	11	1,703	700	1,630	1,340	1,950	1,780	9.20%
521.	530	Special Supplies	-	605	23	-	-	-	-	-
521.	540	Evidence Supplies & Process	3,396	5,769	7,611	6,650	2,791	24,004	18,665	180.68%
521.	560	Photocopier Maint & Supplies	1,579	1,862	1,371	1,830	1,330	2,275	2,200	20.22%
521.	570	Computer Maint & Supplies	13,848	10,486	16,957	6,624	4,839	7,050	6,624	0.00%
521.	900	P & F Comm - Recruitment	964	2,366	5,273	2,590	857	1,714	2,110	-18.53%
521.	960	Transfer to Equip Replacement Fund	68,000	68,000	318,000	-	-	113,000	-	-
521.	990	Unclassified	-	-	-	-	-	-	-	-
521.	999	Outlay	-	4,199	4,163	550	-	-	575	4.55%
		Total Operating Expense	\$ 520,689	532,853	817,449	494,163	330,432	634,045	527,116	6.67%
TOTAL POLICE DEPT			2,694,041	2,780,505	3,152,044	2,960,347	1,581,205	2,900,155	3,058,455	3.31%

**VILLAGE OF HALES CORNERS
2026 GENERAL FUND BUDGET**

			2022	2023	2024	2025	2025 YTD	2025	2026	%>
ACCOUNT	DESCRIPTION		ACTUAL	ACTUAL	ACTUAL	AMENDED ADOPTED	to 7/31/2025	YEAR-END ESTIMATED	BOARD PROPOSED	2025/2026 PROPOSED
FIRE SERVICES-GENERAL										
523.	110	Permanent Salaries	\$ 349,839	389,964	386,622	487,819	232,972	441,531	458,409	-6.03%
523.	120	Temporary Salaries	360,707	368,140	402,891	386,604	273,872	411,655	405,599	4.91%
523.	130	Overtime	17,341	11,011	8,954	21,000	9,466	17,000	21,000	0.00%
523.	140	Holiday Pay	10,626	12,744	12,525	-	5,744	-	-	-
523.	150	Payment in Lieu	-	-	6,192	6,608	4,423	6,090	5,347	100.00%
523.	160	Vacation Pay	15,613	17,926	16,694	-	4,326	-	-	-
523.	176	Fire Training Pay	11,250	1,325	16,933	25,000	-	38,000	40,000	60.00%
523.	177	New Hire Orientation	14,373	6,929	12,792	14,000	-	13,000	14,000	0.00%
523.	197	Transfer to/from IT Services Fund	-	-	-	49,978	6,989	13,669	32,580	100.00%
		Total Salaries	\$ 779,750	808,039	863,604	991,009	537,791	940,945	976,935	-1.42%
523.	210	Social Security	\$ 58,941	60,827	65,075	63,212	42,111	70,471	71,834	13.64%
523.	220	Wisconsin Retirement Fund	65,603	75,317	80,523	93,010	46,464	75,823	91,473	-1.65%
523.	230	Life & Disability	1,007	1,002	984	1,284	833	1,282	1,208	-5.92%
523.	240	Health & Dental	25,727	39,477	31,842	37,121	19,615	28,046	18,703	-49.62%
523.	250	Uniform	2,468	2,700	2,533	4,250	3,325	3,950	4,500	5.88%
		Total Benefits	\$ 153,746	179,324	180,957	198,877	112,348	179,572	187,718	-5.61%
523.	300	Postage	\$ 37	224	24	200	13	100	200	0.00%
523.	310	Office Supplies	1,116	1,304	1,318	1,600	432	800	1,250	-21.88%
523.	320	Fuel & Lubricants	18,177	12,834	13,707	16,500	6,357	14,643	16,500	0.00%
523.	330	Equipment Repairs	16,331	23,808	24,738	23,000	5,702	18,000	20,000	-13.04%
523.	340	New Equipment & Tools	346	1,013	2,613	200	59	200	2,300	1050.00%
523.	350	Telephone	4,898	5,422	7,952	8,100	4,473	8,102	8,300	2.47%
523.	360	Dues & Publications	1,228	1,020	1,215	1,765	1,015	1,370	1,370	-22.38%
523.	370	Conference & Training	1,325	6,443	6,805	9,670	8,010	12,033	14,400	48.91%
523.	390	Utilities	20,948	23,678	18,638	24,550	13,881	20,580	32,358	31.80%
523.	400	Risk Management	72,975	70,403	67,112	67,161	35,319	60,710	50,778	-24.39%
523.	410	Building Maintenance	9,350	15,958	16,778	12,140	7,063	11,459	12,200	0.49%
523.	444	Radio Comm-Repair & Maint	6,018	7,379	8,292	10,250	1,951	8,537	9,200	-10.24%
523.	472	Contr Serv-Medical	6,390	6,954	7,590	9,000	3,029	4,500	8,000	-11.11%
523.	480	Contr Serv-Amulance Billing	17,655	18,151	24,101	27,802	11,410	23,000	21,000	-24.47%
523.	520	Medical Supplies	11,781	14,353	11,566	17,000	5,603	9,000	17,000	0.00%
523.	550	Fire Equipment & Supplies	2,706	7,371	2,212	2,500	906	3,035	3,310	32.40%
523.	560	Photocopier Maint & Supplies	553	477	601	600	131	500	3,699	516.50%
523.	570	Computer Maint & Supplies	11,225	21,082	30,890	22,861	29,606	35,647	26,110	14.21%
523.	810	Building Maint-Projects	4,950	-	-	-	-	-	-	-
523.	900	P & F Comm - Recruitment	1,577	137	2,001	2,400	929	1,971	1,100	-54.17%
523.	960	Transfer to Equip Replacement	-	-	9,750	-	-	-	-	-
523.	039	Transfer to Capitol Projects Fund	-	-	35,000	-	-	30,000	-	#DIV/0!
523.	012	Transfer to Debt Service	-	-	-	104,755	104,755	147,271	148,500	41.76%
523.	990	Unclassified	(324)	-	-	-	-	-	-	-
523.	999	Outlay	-	-	2,500	8,000	7,429	7,935	1,900	-76.25%
		Total Operating Expense	\$ 209,262	238,009	295,403	370,054	248,073	419,393	399,475	7.95%
TOTAL FIRE SERVICES-GENERAL			\$ 1,142,758	1,225,371	1,339,964	1,559,940	898,212	1,539,910	1,564,128	0.27%

**VILLAGE OF HALES CORNERS
2026 GENERAL FUND BUDGET**

			2022	2023	2024	2025	2025 YTD	2025	2026	%>
ACCOUNT	DESCRIPTION		ACTUAL	ACTUAL	ACTUAL	AMENDED ADOPTED	to 7/31/2025	YEAR-END ESTIMATED	BOARD PROPOSED	2025/2026 PROPOSED
INSPECTION-GENERAL										
524.	110	Permanent Salaries	\$ 36,271	16,243	38,373	43,113	22,219	43,055	44,239	2.61%
524.	140	Holiday Pay	1,452	451	1,614	-	821	-	-	
524.	160	Vacation Pay	1,090	(652)	1,328	-	416	-	-	
Total Salaries			\$ 38,813	16,042	41,315	43,113	23,456	43,055	44,239	2.61%
524.	210	Social Security	\$ 2,774	1,316	2,905	3,299	1,833	3,294	3,384	2.58%
524.	220	Wisconsin Retirement Fund	2,412	1,198	2,709	2,996	1,709	2,992	3,185	6.31%
524.	230	Life & Disability	19	8	36	48	36	61	73	52.08%
524.	240	Health & Dental	6,075	3,976	7,283	9,656	6,528	12,867	21,249	120.06%
Total Benefits			\$ 11,281	6,499	12,933	15,999	10,106	19,214	27,891	74.33%
524.	310	Office Supplies	\$ 776	176	552	100	-	50	100	0.00%
524.	350	Telephone	72	42	-	-	-	-	-	
524.	360	Dues & Publications	-	40	-	40	-	40	40	0.00%
524.	370	Conference & Training	40	-	-	70	-	39	70	0.00%
524.	400	Risk Management	138	140	147	156	117	353	451	189.10%
524.	426	Contr Serv-Weights & Measures	4,000	2,000	3,750	3,750	3,750	3,750	3,750	0.00%
524.	427	Contr Serv-Inspections	104,703	60,195	58,603	45,000	18,730	64,575	45,000	0.00%
524.	570	Computer Maint & Supplies	216	3,000	3,000	3,000	3,625	3,625	3,625	0.00%
524.	990	Unclassified	100	791	-	-	-	-	-	
Total Operating Expense			\$ 110,114	66,384	66,052	52,116	26,222	72,432	53,036	1.77%
TOTAL INSPECTION-GENERAL			\$ 160,208	88,926	120,301	111,228	59,784	134,701	125,166	12.53%
TOTAL PUBLIC SAFETY			\$ 3,997,007	4,094,802	4,612,309	4,631,515	2,539,201	4,574,766	4,747,749	2.51%

**VILLAGE OF HALES CORNERS
2026 GENERAL FUND BUDGET**

			2022	2023	2024	2025	2025 YTD	2025	2026	%>
ACCOUNT	DESCRIPTION		ACTUAL	ACTUAL	ACTUAL	AMENDED ADOPTED	to 7/31/2025	YEAR-END ESTIMATED	BOARD PROPOSED	2025/2026 PROPOSED
HEALTH										
530.	110	Permanent Salaries	\$ 101,045	170,248	171,905	195,700	74,473	116,219	85,491	-56.32%
530.	120	Temporary Salaries	71,559	14,782	13,900	13,692	14,049	27,529	19,780	44.46%
530.	140	Holiday Pay	5,638	7,836	8,028	-	2,674	-	-	-
530.	160	Vacation Pay	6,676	8,717	8,724	-	5,623	-	-	-
530.	196	Transfer to Grant Programs	(137,512)	(183,359)	(146,124)	(158,788)	(62,685)	(78,325)	(28,092)	-82.31%
530.	197	Transfer to/from IT Services	-	-	-	22,837	5,338	10,677	12,033	-47.31%
		Total Salaries	\$ 47,406	18,224	56,434	73,441	39,472	76,100	89,212	21.47%
530.	210	Social Security	\$ 14,115	14,714	15,048	16,020	7,620	10,997	8,054	-49.73%
530.	220	Wisconsin Retirement Fund	9,512	12,547	13,117	13,600	6,089	8,868	6,559	-51.77%
530.	230	Life & Disability	289	324	341	340	161	341	42	-87.65%
530.	240	Health & Dental	31,204	47,187	48,095	46,907	22,022	27,157	18,742	-60.04%
		Total Benefits	\$ 55,120	74,772	76,601	76,867	35,893	47,363	33,397	-56.55%
530.	300	Postage	\$ 297	435	260	-	250	377	400	100.00%
530.	310	Office Supplies	118	59	-	-	-	-	500	100.00%
530.	330	Equipment Repairs	-	20	-	-	-	-	-	-
530.	350	Telephone	3,465	2,741	6,133	5,500	2,287	3,338	3,300	-40.00%
530.	360	Dues & Publications	-	-	-	-	460	830	755	100.00%
530.	370	Conference & Training	-	-	-	-	-	1,500	2,000	100.00%
530.	380	Auto Allowances	353	222	427	450	177	300	400	-11.11%
530.	390	Utilities	-	353	3,063	3,300	1,638	3,277	4,070	23.33%
530.	400	Risk Management	6,550	6,680	6,058	5,875	2,911	5,567	3,894	-33.72%
530.	410	Building Maintenance	-	123	1,980	1,450	1,482	2,537	2,120	46.21%
530.	432	Contr Serv-Accounting	4,500	6,000	5,400	6,000	-	-	-	-100.00%
530.	448	Contr Serv-Cleaning	1,411	1,107	273	650	-	100	200	-69.23%
530.	451	Contr Serv-Consulting	-	-	-	-	500	500	500	100.00%
530.	520	Medical Supplies	(189)	105	-	300	(167)	-	-	-100.00%
530.	560	Photocopier & Supplies	-	-	-	-	-	646	880	100.00%
530.	570	Computer Maint & Supplies	(107)	829	2,108	-	6,049	9,255	9,396	100.00%
530.	990	Unclassified	-	27,102	1,875	400	554	4,791	8,718	2079.50%
530.	997	Aug 25 FEMA Expense	-	-	-	-	-	1,930	-	-
		Total Operating Expense	\$ 16,399	45,775	27,576	23,925	16,141	34,948	37,133	55.21%
TOTAL HEALTH			\$ 118,925	138,771	160,611	174,233	91,505	158,411	159,742	-8.32%

**VILLAGE OF HALES CORNERS
2026 GENERAL FUND BUDGET**

			2022	2023	2024	2025	2025 YTD	2025	2026	%>
ACCOUNT	DESCRIPTION		ACTUAL	ACTUAL	ACTUAL	AMENDED ADOPTED	to 7/31/2025	YEAR-END ESTIMATED	BOARD PROPOSED	2025/2026 PROPOSED
ENGINEERING, SANITATION & ADMINISTRATION										
542.	110	Permanent Salaries	\$ 115,993	69,672	78,136	96,082	49,870	96,090	99,453	3.51%
542.	140	Holiday Pay	4,183	1,748	3,528	-	1,460	-	-	-
542.	150	Payment in Lieu	824	(824)	-	-	1,104	-	-	-
542.	160	Vacation Pay	10,360	5,352	6,941	-	-	-	-	-
542.	192	SWU Adjust	(22,495)	(14,276)	(15,144)	(15,787)	-	(15,950)	(16,291)	3.19%
		Total Salaries	\$ 108,864	61,673	73,461	80,295	52,435	80,140	83,162	3.57%
542.	210	Social Security	\$ 10,418	5,739	6,284	7,350	4,090	7,503	7,608	3.51%
542.	220	Wisconsin Retirement Fund	7,904	5,421	5,708	6,678	3,817	7,003	7,161	7.23%
542.	230	Life & Disability	1,187	261	238	285	190	285	285	0.00%
542.	240	Health & Dental	29,021	27,627	29,617	21,160	15,137	22,024	21,249	0.42%
542.	250	Uniform	161	-	-	200	-	200	200	0.00%
		Total Benefits	\$ 48,692	39,048	41,847	35,673	23,234	37,015	36,503	2.33%
542.	310	Office Supplies	\$ 628	180	168	200	34	100	100	-50.00%
542.	330	Equipment Repairs	24	-	-	-	-	-	-	#DIV/0!
542.	340	New Equipment & Tools	50	85	259	300	-	-	200	-33.33%
542.	350	Telephone	4,832	6,258	7,195	4,730	1,842	3,057	2,740	-42.07%
542.	360	Dues & Publications	3,492	2,606	2,980	4,000	3,651	5,900	6,500	62.50%
542.	370	Conference & Training	195	75	-	750	-	-	1,500	100.00%
542.	380	Auto Allowances	-	-	3	50	-	-	50	0.00%
542.	390	Utilities	2,908	3,621	3,997	4,625	2,453	3,685	3,815	-17.51%
542.	400	Risk Management	4,638	4,616	3,683	3,579	1,810	3,713	3,113	-13.02%
542.	428	Contr Serv-Sewer Cleaning	43,219	50,828	71,302	106,300	(2,404)	93,596	28,500	-73.19%
542.	435	Contr Serv-Engineering	4,708	14,488	(3,360)	17,000	104	12,000	10,000	-41.18%
542.	446	Contr Serv-MMMSD	539,998	589,086	602,949	627,349	334,596	673,632	693,566	10.56%
542.	452	Contr Serv-HH Haz Waste	11,657	10,942	10,025	11,000	10,821	10,821	11,000	0.00%
542.	455	Contr Serv-Garbage Service	208,617	212,790	229,408	236,824	116,998	233,996	244,205	3.12%
542.	473	Contr Serv-Recycling	167,971	170,566	198,289	206,362	100,619	202,283	210,451	1.98%
542.	760	Public Works Commission	1,425	1,425	1,500	1,500	675	1,500	1,500	0.00%
542.	770	Environmental Committee	567	-	-	500	580	620	600	20.00%
542.	950	Transfer to Sewer Fund-Capital	55,000	55,000	55,000	-	-	-	130,000	100.00%
542.	951	Transfer to Sewer Fund-CMOM	30,000	30,000	30,000	30,000	30,000	40,000	30,000	0.00%
542.	990	Unclassified	1,015	-	81	-	-	-	-	-
		Total Operating Expense	\$ 1,080,944	1,152,565	1,213,480	1,255,069	601,780	1,284,903	1,377,840	9.78%
TOTAL ENGINEERING, SANITATION & ADMIN			\$ 1,238,500	1,253,286	1,328,788	1,371,037	677,448	1,402,058	1,497,505	9.22%

**VILLAGE OF HALES CORNERS
2026 GENERAL FUND BUDGET**

			2022	2023	2024	2025	2025 YTD	2025	2026	%>
ACCOUNT	DESCRIPTION		ACTUAL	ACTUAL	ACTUAL	AMENDED ADOPTED	to 7/31/2025	YEAR-END ESTIMATED	BOARD PROPOSED	2025/2026 PROPOSED
MAINTENANCE										
543.	110	Permanent Salaries	\$ 220,222	226,579	237,075	271,692	139,695	266,398	278,879	2.65%
543.	120	Temporary Salaries	20,443	16,770	8,508	30,526	1,036	7,548	17,150	-43.82%
543.	130	Overtime	21,541	24,924	17,452	25,000	15,853	24,690	25,000	0.00%
543.	140	Holiday Pay	10,867	11,027	11,550	-	4,221	-	-	-
543.	150	Payment in Lieu	9,673	9,845	11,025	10,203	6,804	10,194	10,194	-0.09%
543.	160	Vacation Pay	16,556	16,582	18,675	-	8,806	-	-	-
543.	195	Transfer to SWU	-	(18,511)	(18,219)	(19,874)	-	(18,650)	(20,335)	2.32%
543.	197	Transfer to/from IT Services Fund	-	-	-	18,038	6,424	12,466	10,733	-40.50%
		Total Salaries	\$ 299,302	287,214	286,065	335,585	182,839	302,646	321,621	-4.16%
543.	210	Social Security	\$ 20,860	21,966	21,662	25,032	13,041	21,910	24,558	-1.89%
543.	220	Wisconsin Retirement Fund	17,707	19,498	19,544	20,620	12,184	21,981	21,879	6.11%
543.	230	Life & Disability	360	367	390	467	386	399	467	0.00%
543.	240	Health & Dental	96,776	100,159	103,887	104,000	69,655	103,637	104,555	0.53%
543.	250	Uniform	1,844	1,884	2,448	2,230	798	2,772	2,624	17.67%
		Total Benefits	\$ 137,546	143,873	147,932	152,349	96,065	150,699	154,083	1.14%
543.	310	Office Supplies	\$ -	-	123	-	-	-	-	-
543.	320	Fuel & Lubricants	17,427	12,663	16,599	21,125	6,232	13,876	16,000	-24.26%
543.	330	Equipment Repairs	23,734	31,257	28,682	32,000	18,584	28,000	39,200	22.50%
543.	340	New Equipment & Tools	4,921	3,658	3,698	5,000	1,365	4,500	9,000	80.00%
543.	350	Telephone	580	419	1,188	2,640	1,547	2,286	2,580	-2.27%
543.	360	Dues & Publications	516	786	74	800	-	800	700	-12.50%
543.	370	Conference & Training	10	130	-	500	205	805	600	20.00%
543.	390	Utilities	73,327	87,012	81,579	105,995	35,373	86,221	89,840	-15.24%
543.	400	Risk Management	45,915	51,547	48,773	49,182	24,096	46,517	42,623	-13.34%
543.	410	Building Maintenance	12,537	11,213	17,546	19,800	10,979	19,800	26,660	34.65%
543.	429	Contr Serv-Private Equip Hire	2,414	3,463	6,895	10,000	1,900	5,000	10,000	0.00%
543.	433	Contr Serv-Radio Communication	1,973	2,336	2,392	1,900	-	1,900	2,200	15.79%
543.	436	Contr Serv-Road Shoulder	597	3,627	429	2,000	-	1,000	2,000	0.00%
543.	447	Contr Serv-Road Patch	7,199	12,065	32,090	30,000	8,152	28,000	30,000	0.00%
543.	456	Contr Serv-Landscaping	5,098	5,279	3,580	5,550	795	5,000	5,000	-9.91%
543.	458	Contr Serv-Median Landscaping	16,946	16,946	16,946	18,000	8,727	17,500	18,000	0.00%
543.	465	Contr Serv-Salt & Sand	31,759	43,733	48,372	33,709	12,044	29,202	40,800	21.04%
543.	474	Contr Serv-Street Light Repair	17,663	12,256	19,090	23,000	15,392	23,000	25,000	8.70%
543.	481	Contr Serv-Culvert Pipe	1,806	8,743	2,357	6,100	-	2,800	7,800	27.87%
543.	491	Contr Serv-St Signs & Markings	7,212	8,732	7,260	7,900	1,615	7,720	8,900	12.66%
543.	495	Contr Serv-Forestry	10,611	21,484	10,377	15,000	11,311	14,500	15,000	0.00%
543.	570	Computers Maint. & Equipment	-	549	1,002	768	512	768	768	100.00%
543.	810	Building Maint-Projects	3,496	3,761	3,401	5,000	3,806	5,000	7,500	50.00%
543.	830	Park Operations	643	2,027	1,117	1,250	1,585	1,350	1,300	4.00%
543.	960	Transfer to Equip Replacement Fund	13,000	-	118,100	-	-	30,000	-	-
543.	039	Transfer to Capital Projects Fund	22,000	-	-	-	-	-	-	0.00%
543.	990	Unclassified	-	-	194	-	56	100	-	0.00%
		Total Operating Expense	\$ 321,383	343,686	471,864	397,219	164,274	375,645	401,471	1.07%
TOTAL MAINTENANCE			\$ 758,230	774,774	905,862	885,153	443,178	828,990	877,175	-0.90%
TOTAL PUBLIC WORKS			\$ 1,996,730	2,028,060	2,234,650	2,256,190	1,120,626	2,231,048	2,374,680	5.25%

**VILLAGE OF HALES CORNERS
2026 GENERAL FUND BUDGET**

			2022	2023	2024	2025	2025 YTD	2025	2026	%>
ACCOUNT	DESCRIPTION		ACTUAL	ACTUAL	ACTUAL	AMENDED ADOPTED	to 7/31/2025	YEAR-END ESTIMATED	BOARD PROPOSED	2025/2026 PROPOSED
LIBRARY										
551.	110	Permanent Salaries	\$ 196,987	222,617	223,252	248,648	122,673	244,692	256,307	3.08%
551.	120	Temporary Salaries	97,826	85,685	91,635	102,172	55,295	102,000	106,666	4.40%
551.	130	Overtime	948	-	-	-	-	-	-	-
551.	140	Holiday Pay	9,707	11,257	12,280	-	5,037	-	-	-
551.	160	Vacation Pay	14,351	14,509	15,646	-	7,743	-	-	-
551.	245	General Adjustment	-	-	-	-	-	-	(10,000)	-100.00%
		Total Salaries	\$ 319,818	334,068	342,813	350,820	190,748	346,692	352,973	0.61%
551.	210	Social Security	\$ 23,643	24,256	24,900	26,979	14,848	26,979	27,767	2.92%
551.	220	Wisconsin Retirement Fund	17,169	19,557	19,997	21,025	11,940	21,025	22,410	6.59%
551.	230	Life & Disability	438	519	521	529	396	511	532	0.57%
551.	240	Health & Dental	80,561	102,714	103,416	104,567	58,895	91,195	92,901	-11.16%
551.	245	General Adjustment	-	-	-	-	-	-	-	-
		Total Benefits	\$ 121,811	147,046	148,834	153,100	86,078	139,710	143,610	-6.20%
551.	300	Postage	\$ 141	41	81	500	8	50	100	-80.00%
551.	310	Office Supplies & Processing Supplies	1,348	3,290	3,096	4,000	2,287	4,000	4,120	3.00%
551.	315	Technical Services Supplies	2,577	-	-	-	-	-	-	-
551.	330	Equipment Repairs	-	210	-	-	-	-	-	-
551.	350	Telephone	3,912	4,326	5,124	6,131	3,300	4,500	2,400	-60.85%
551.	360	Professional Development	40	563	398	1,800	382	1,690	2,300	27.78%
551.	370	Conference & Training	2,223	-	-	-	110	110	-	-
551.	380	Auto Allowances	836	853	520	700	291	700	700	0.00%
551.	390	Utilities	23,376	21,966	19,182	22,965	11,180	18,926	20,545	-10.54%
551.	400	Risk Management	5,480	5,675	5,342	4,929	3,040	8,961	11,838	140.17%
551.	410	Building Maintenance	16,672	11,532	8,300	10,000	3,504	10,800	12,500	25.00%
551.	456	Contr Serv-Landscape Maintenance	8,390	447	7	900	-	865	3,000	233.33%
551.	457	Contr Serv-HVAC Maintenance	7,896	8,262	5,838	5,500	4,349	6,622	6,000	9.09%
551.	460	Contr Serv-Labor Counsel	-	-	-	-	966	966	-	-
551.	492	Contr Serv-MCFLS	17,921	21,434	13,950	23,121	1,432	16,000	21,449	-7.23%
551.	500	Contr Serv-Custodial	23,203	25,899	1,141	2,000	415	1,100	1,200	-40.00%
551.	530	Programming Supplies	(1,436)	1,876	1,950	2,500	1,508	2,500	2,575	3.00%
551.	560	Photocopier Maint & Supplies	1,799	2,281	2,652	2,200	996	2,100	2,200	0.00%
551.	570	Technology Maint. & Supplies	5,204	6,225	4,239	4,200	2,940	4,200	4,350	3.57%
551.	650	Periodicals	7,485	7,321	5,376	6,500	5,407	6,000	6,500	0.00%
551.	660	Audio Visual Materials	7,701	-	-	-	-	-	-	-
551.	670	Physical Collection	22,507	32,409	31,380	36,000	16,744	35,000	35,000	-2.78%
551.	671	Digital Collection	1,047	-	-	-	-	-	-	-
551.	691	Public Photocopier	507	530	569	650	585	1,000	700	7.69%
551.	960	Transfer to Equip Replacement Fund	-	-	2,000	-	-	1,000	-	-
551.	961	Transfer to Collection Replacement Fund	-	-	8,000	-	-	5,000	-	-
551.	990	Unclassified	141	8,544	-	-	-	-	-	-
551.	991	Credit Card Fees	86	128	147	100	72	70	100	0.00%
		Total Operating Expense	\$ 159,054	163,811	119,291	134,696	59,517	132,160	137,577	2.14%
TOTAL LIBRARY			\$ 600,684	644,925	610,938	638,616	336,343	618,562	634,160	-0.70%
RECREATION										
552.	120	Temporary Salaries	\$ 40,419	43,744	60,574	65,813	46,795	64,869	71,645	8.86%
552.	130	Overtime	180	-	-	-	-	-	-	-
		Total Salaries	\$ 40,599	43,744	60,574	65,813	46,795	64,869	71,645	8.86%
552.	210	Social Security	\$ 3,106	3,346	4,603	5,035	3,611	4,994	5,013	-0.44%
		Total Benefits	\$ 3,106	3,346	4,603	5,035	3,611	4,994	5,013	-0.44%
552.	310	Office Supplies	\$ -	-	-	-	-	-	-	-
552.	350	Telephone	574	493	494	510	234	466	480	-5.88%
552.	400	Risk Management	3,731	3,426	3,692	3,906	2,332	6,507	8,364	114.13%
552.	610	Summer Recreation Program	11,083	14,803	13,288	14,275	12,757	14,557	14,225	-0.35%
552.	640	Rec Snack Bar	2,748	2,758	3,918	4,000	3,091	3,918	3,000	-25.00%
552.	761	Historical Society	3,498	4,561	1,815	2,780	1,159	1,863	9,633	246.51%
552.	771	July 4th Activities	-	-	10,000	10,000	10,000	10,000	10,000	-
552.	990	Unclassified	11,017	-	67	-	1,419	-	-	-
		Total Operating Expense	\$ 32,652	26,041	33,274	35,471	30,991	37,311	45,702	28.84%
TOTAL RECREATION			\$ 76,356	73,131	98,451	106,319	81,397	107,174	122,360	15.09%
TOTAL LEISURE SERVICES			\$ 677,040	718,056	709,389	744,935	417,740	725,736	756,520	1.56%
CONTINGENCY AND TRANSFERS										

**VILLAGE OF HALES CORNERS
2026 GENERAL FUND BUDGET**

			2022	2023	2024	2025	2025 YTD	2025	2026	%>
ACCOUNT	DESCRIPTION		ACTUAL	ACTUAL	ACTUAL	AMENDED ADOPTED	to 7/31/2025	YEAR-END ESTIMATED	BOARD PROPOSED	2025/2026 PROPOSED
571.	012	Transfer to Debt Service	\$ 1,277,000	1,277,000	1,199,315	1,230,080	1,230,000	1,230,000	1,500,000	21.94%
571	039	Transfer to Capital Projects Fund	-	375,000	80,000	-	-	-	-	-
571	016	Transfer to Sewer Rehab Fund	-	150,000	-	-	-	-	-	-
571	017	Transfer to IT Service Fund	-	-	10,000	-	-	10,000	-	100.00%
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			\$ 1,277,000	1,861,000	1,289,315	1,230,080	1,230,000	1,240,000	1,500,000	21.94%
580.	100	Contingencies	\$ -	-	-	40,000	-	-	40,000	0.00%
580	105	Contingencies ERP	-	-	-	178,000	-	-	188,881	6.11%
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)	-	-	-	21,000	-	-	21,000	0.00%
Total Contingency			\$ -	-	-	262,000	-	-	272,881	4.15%
TOTAL GENERAL FUND EXPENDITURES			\$ 8,724,355	9,540,293	9,743,873	10,136,300	5,902,285	9,815,539	10,641,230	4.98%
REVENUES										
411	Taxes		\$ 6,021,206	6,232,158	6,439,165	6,616,821	5,466,427	6,630,006	6,866,512	3.77%
412	Licenses		67,969	68,914	75,859	56,935	55,872	59,829	61,105	7.32%
413	Permits		132,174	94,307	90,341	68,000	39,160	92,042	72,500	6.62%
414	Fines & Forfeitures		163,426	123,440	126,741	110,000	141,022	200,000	150,000	36.36%
415	Grants		634,027	639,745	690,104	683,280	516,855	683,206	712,436	4.27%
417	Other Revenues		461,110	788,417	655,699	622,927	294,486	690,457	628,082	0.83%
421	Interest		80,235	309,734	319,680	163,323	184,685	270,806	214,590	31.39%
423	Service Revenues		1,310,604	1,382,079	1,475,926	1,549,718	364,649	1,586,740	1,670,710	7.81%
424	Public Service		4,790	5,340	4,895	3,295	3,175	3,850	3,295	0.00%
454	Transfers		-	-	-	-	-	-	-	-
TOTALS			\$ 8,875,540	9,644,134	9,878,410	9,874,299	7,066,331	10,216,936	10,379,230	5.11%
EXPENDITURES										
511	Legislative		\$ 86,459	87,192	83,037	90,900	60,726	104,184	95,671	5.25%
512	Municipal Court		85,023	97,704	104,086	113,896	68,536	115,585	113,011	-0.78%
514	Administration		368,118	390,784	397,024	458,227	233,145	397,184	471,511	2.90%
517	Maintenance & Sundry		118,053	123,924	153,451	174,324	140,805	268,625	149,465	-14.26%
521	Police - General		2,694,041	2,780,505	3,152,044	2,960,347	1,581,205	2,900,155	3,058,455	3.31%
523	Fire - General		1,142,758	1,225,371	1,339,964	1,559,940	898,212	1,539,910	1,564,128	0.27%
524	Inspection - General		160,208	88,926	120,301	111,228	59,784	134,701	125,166	12.53%
530	Health		118,925	138,771	160,611	174,233	91,505	158,411	159,742	-8.32%
542	Eng. Sanitation & Admin		1,238,500	1,253,286	1,328,788	1,371,037	677,448	1,402,058	1,497,505	9.22%
543	Maintenance		758,230	774,774	905,862	885,153	443,178	828,990	877,175	-0.90%
551	Library		600,684	644,925	610,938	638,616	336,343	618,562	634,160	-0.70%
552	Recreation		76,356	73,131	98,451	106,319	81,397	107,174	122,360	15.09%
571	Transfer to Debt Service		1,277,000	1,861,000	1,289,315	1,230,080	1,230,000	1,240,000	1,500,000	21.94%
580	Contingency		-	-	-	262,000	-	-	272,881	4.15%
TOTALS			\$ 8,724,355	9,540,293	9,743,873	10,136,300	5,902,285	9,815,539	10,641,230	4.98%
Revenues			\$ 8,875,540	9,644,134	9,878,410	9,874,299	7,066,331	10,216,936	10,379,230	5.11%
Expenditures			8,724,355	9,540,293	9,743,873	10,136,300	5,902,285	9,815,539	10,641,230	4.98%
TOTAL SURPLUS(DEFICIT)			\$ 151,185	103,840	134,538	(262,000)	1,164,046	401,397	(262,000)	0.00%

**VILLAGE OF HALES CORNERS
2026 GENERAL FUND BUDGET**

ACCOUNT	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 AMENDED ADOPTED	2025 YTD to 7/31/2025	2025 YEAR-END ESTIMATED	2026 BOARD PROPOSED	%> 2025/2026 PROPOSED
DEPARTMENTAL SUMMARIES									
511	Legislative								
	Salaries	26,100	26,700	26,700	27,000	15,750	27,000	27,000	0.00%
	Benefits	2,152	2,201	2,201	2,226	1,299	2,226	2,226	0.00%
	Operating Expenses	58,208	58,290	54,135	61,674	43,678	74,958	66,445	7.74%
	Total	86,459	87,192	83,037	90,900	60,726	104,184	95,671	5.25%
512	Court								
	Salaries	60,193	60,554	64,260	73,746	40,781	75,581	71,425	-3.15%
	Benefits	14,774	26,634	28,157	28,003	17,907	28,044	28,654	2.32%
	Operating Expenses	10,056	10,516	11,670	12,147	9,847	11,960	12,932	6.46%
	Total	85,023	97,704	104,086	113,896	68,536	115,585	113,011	-0.78%
514	Administration								
	Salaries	213,802	228,908	229,380	304,871	132,331	237,924	289,246	-5.13%
	Benefits	49,337	51,372	54,541	56,664	30,230	56,653	69,935	23.42%
	Operating Expenses	104,979	110,504	113,103	96,692	70,585	102,607	112,330	16.17%
	Total	368,118	390,784	397,024	458,227	233,145	397,184	471,511	2.90%
517	Maintenance & Sundry								
	Operating Expenses	118,053	123,924	153,451	174,324	140,805	268,625	149,465	-14.26%
	Total	118,053	123,924	153,451	174,324	140,805	268,625	149,465	-14.26%
521	Police								
	Salaries	1,626,399	1,657,357	1,710,967	1,830,648	906,038	1,668,029	1,885,574	3.00%
	Benefits	546,953	590,295	623,629	635,536	344,736	598,081	645,765	1.61%
	Operating Expenses	520,689	532,853	817,449	494,163	330,432	634,045	527,116	6.67%
	Total	2,694,041	2,780,505	3,152,044	2,960,347	1,581,205	2,900,155	3,058,455	3.31%
523	Fire								
	Salaries	779,750	808,039	863,604	991,009	537,791	940,945	976,935	-1.42%
	Benefits	153,746	179,324	180,957	198,877	112,348	179,572	187,718	-5.61%
	Operating Expenses	209,262	238,009	295,403	370,054	248,073	419,393	399,475	7.95%
	Total	1,142,758	1,225,371	1,339,964	1,559,940	898,212	1,539,910	1,564,128	0.27%
524	Inspections								
	Salaries	38,813	16,042	41,315	43,113	23,456	43,055	44,239	2.61%
	Benefits	11,281	6,499	12,933	15,999	10,106	19,214	27,891	74.33%
	Operating Expenses	110,114	66,384	66,052	52,116	26,222	72,432	53,036	1.77%
	Total	160,208	88,926	120,301	111,228	59,784	134,701	125,166	12.53%
530	Health								
	Salaries	47,406	18,224	56,434	73,441	39,472	76,100	89,212	21.47%
	Benefits	55,120	74,772	76,601	76,867	35,893	47,363	33,397	-56.55%
	Operating Expenses	16,399	45,775	27,576	23,925	16,141	34,948	37,133	55.21%
	Total	118,925	138,771	160,611	174,233	91,505	158,411	159,742	-8.32%
542	Eng, Sanitation & Admin								
	Salaries	108,864	61,673	73,461	80,295	52,435	80,140	83,162	3.57%
	Benefits	48,692	39,048	41,847	35,673	23,234	37,015	36,503	2.33%
	Operating Expenses	1,080,944	1,152,565	1,213,480	1,255,069	601,780	1,284,903	1,377,840	9.78%
	Total	1,238,500	1,253,286	1,328,788	1,371,037	677,448	1,402,058	1,497,505	9.22%
543	Maintenance								
	Salaries	299,302	287,214	286,065	335,585	182,839	302,646	321,621	-4.16%
	Benefits	137,546	143,873	147,932	152,349	96,065	150,699	154,083	1.14%
	Operating Expenses	321,383	343,686	471,864	397,219	164,274	375,645	401,471	1.07%
	Total	758,230	774,774	905,862	885,153	443,178	828,990	877,175	-0.90%
551	Library								
	Salaries	319,818	334,068	342,813	350,820	190,748	346,692	352,973	0.61%
	Benefits	121,811	147,046	148,834	153,100	86,078	139,710	143,610	-6.20%
	Operating Expenses	159,054	163,811	119,291	134,696	59,517	132,160	137,577	2.14%
	Total	600,684	644,925	610,938	638,616	336,343	618,562	634,160	-0.70%

**VILLAGE OF HALES CORNERS
2026 GENERAL FUND BUDGET**

ACCOUNT	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 AMENDED ADOPTED	2025 YTD to 7/31/2025	2025 YEAR-END ESTIMATED	2026 BOARD PROPOSED	%> 2025/2026 PROPOSED
552	Recreation								
	Salaries	40,599	43,744	60,574	65,813	46,795	64,869	71,645	8.86%
	Benefits	3,106	3,346	4,603	5,035	3,611	4,994	5,013	-0.44%
	Operating Expenses	32,652	26,041	33,274	35,471	30,991	37,311	45,702	28.84%
	Total	76,356	73,131	98,451	106,319	81,397	107,174	122,360	15.09%
571	Transfers-Debt Service	1,277,000	1,861,000	1,289,315	1,230,080	1,230,000	1,240,000	1,500,000	21.94%
580	Contingency	-	-	-	262,000	-	-	272,881	4.15%
	GRAND TOTAL	8,724,355	9,540,293	9,743,873	10,136,300	5,902,285	9,815,539	10,641,230	4.98%

**VILLAGE OF HALES CORNERS
2026 GENERAL FUND BUDGET**

ACCOUNT	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 AMENDED ADOPTED	2025 YTD to 7/31/2025	2025 YEAR-END ESTIMATED	2026 BOARD PROPOSED	%> 2025/2026 PROPOSED
SUMMARY BY TYPE OF EXPENDITURE									
110	Permanent Salaries	\$ 2,502,841	2,604,015	2,701,240	3,182,043	1,495,397	2,951,777	3,172,268	-0.31%
120	Temporary Salaries	637,142	575,575	620,634	641,916	413,423	653,151	649,690	1.21%
130	Overtime	209,670	204,524	193,366	183,500	77,514	149,124	189,105	3.05%
140	Holiday	112,443	115,633	124,267	-	55,015	-	-	-
150	Payment in Lieu	65,850	77,476	83,223	76,581	52,313	74,878	75,311	-1.66%
160	Vacation	176,234	178,779	188,078	-	78,176	-	-	-
170	Investigator Stipend	730	-	-	4,800	-	-	-	100.00%
175	Field Officer Training	986	670	3,910	1,500	1,155	2,888	1,500	0.00%
176	Fire Training Pay	11,250	1,325	16,933	25,000	-	38,000	40,000	0.00%
177	New Hire Orientation	14,373	6,929	12,792	14,000	-	13,000	14,000	0.00%
180	Shift Premium	4,222	934	5,063	7,750	3,120	4,700	3,690	-52.39%
185	Education Incentive	-	3,166	-	2,600	-	-	2,300	-11.54%
181	Election Wages	5,275	2,475	5,492	4,838	4,384	4,384	7,869	62.65%
190	Command Pay	159	91	1,428	1,500	429	650	866	-42.27%
195	SWU Adjustment	(42,618)	(45,711)	(54,729)	(57,339)	-	(53,025)	(59,878)	4.43%
196	Transfer to Grant Programs	(137,512)	(183,359)	(146,124)	(158,788)	(62,685)	(78,325)	(28,092)	-82.31%
197	Transfer to/from IT Services Fund	-	-	-	-	-	-	144,403	-
Total Salaries		\$ 3,561,045	3,542,522	3,755,573	3,929,901	2,118,240	3,761,202	4,213,032	7.20%
210	Social Security	\$ 275,366	275,997	289,522	302,975	168,493	291,583	312,074	3.00%
220	Wisconsin Retirement	318,282	355,199	389,450	431,198	228,479	391,792	437,418	1.44%
230	Life & Disability	5,734	4,918	5,295	5,658	4,190	5,766	5,906	4.38%
240	Health & Dental	525,953	613,107	620,425	598,618	353,511	552,508	557,073	-6.94%
250	Uniforms	19,182	15,190	17,544	19,380	6,834	19,622	20,024	3.32%
260	Tuition Reimbursement	-	-	-	2,500	-	2,300	2,300	-
270	Employee Recog/Other	-	-	-	-	-	-	-	0.00%
Total Benefits		\$ 1,144,518	1,264,411	1,322,235	1,360,329	761,506	1,263,571	1,334,795	-1.88%
Total Salaries & Benefits		\$ 4,705,563	4,806,933	5,077,809	5,290,230	2,879,746	5,024,773	5,547,827	4.87%
Operating Expenditures		4,018,792	4,733,360	4,666,064	4,599,630	2,972,343	4,688,987	5,093,403	10.74%
Total Expenditures		8,724,355	9,540,293	9,743,873	9,889,860	5,852,090	9,713,760	10,641,230	7.60%
300	Postage	\$ 14,366	12,450	15,030	13,172	8,036	14,591	16,785	27.43%
310	Office Supplies	9,866	10,083	11,235	12,250	5,726	10,556	12,590	2.78%
320	Fuel & Lubricants	89,465	66,890	73,819	87,625	36,008	77,146	82,500	-5.85%
330	Equipment Repairs	55,052	68,909	66,590	69,000	33,436	72,885	74,200	7.54%
340	New Equipment & Tools	5,317	9,954	12,718	9,700	3,257	7,733	16,700	72.16%
350	Telephone	30,141	34,443	43,380	39,341	20,488	34,586	32,840	-16.52%
360	Dues & Publications	10,985	13,344	12,642	18,119	15,473	21,670	22,580	24.62%
370	Conference & Training	15,956	19,277	17,719	28,915	16,829	27,699	36,260	25.40%
380	Auto Allowance	3,553	3,175	3,074	3,430	1,718	3,125	3,350	-2.33%
390	Utilities	167,649	182,539	168,295	210,916	101,395	181,367	190,547	-9.66%
400	Risk Management	202,492	208,911	195,030	196,633	101,807	203,259	201,095	2.27%
Sub-total Operating Expense		\$ 604,840	629,974	619,534	689,101	344,173	654,617	689,447	0.05%
	Refuse Collection	\$ 376,589	383,356	427,698	443,186	217,617	436,279	454,656	2.59%
	Sewer Treat/Rehab Fund	624,998	674,086	687,949	657,349	364,596	713,632	853,566	29.85%
	Equip. Replace. Fund	81,000	68,000	447,850	-	-	144,000	-	0.00%
	Insurance (Prop/Liab)	6,484	(9,477)	10,477	6,184	37,855	9,077	13,176	113.07%
	Other Operating Expenses	1,047,882	1,126,421	1,183,240	1,311,730	778,103	1,491,382	1,309,677	-0.16%
Total Operating Expense		\$ 2,741,792	2,872,360	3,376,749	3,107,550	1,742,343	3,448,987	3,320,522	6.85%
Total Salaries, Benefits & Operating Transfers & Contingency		\$ 7,447,355	7,679,293	8,454,558	8,397,780	4,622,090	8,473,760	8,868,349	5.60%
TOTAL GENERAL FUND BUDGET		\$ 8,724,355	9,540,293	9,743,873	9,889,860	5,852,090	9,713,760	10,641,230	7.60%

**VILLAGE OF HALES CORNERS
2026 PROPOSED BUDGET - HEALTH RESERVE FUND**

Revenues:		2025 AMENDED BUDGET	2025 to 07/31/25	2025 YEAR-END ESTIMATED	2026 PROPOSED
Department:					
Commercial Revenues:					
Investment Income	150-42205	\$ 7,000	6,345	10,300	8,000
Total Revenues		\$ 7,000	6,345	10,300	8,000
Expenditures:		2025 AMENDED BUDGET	2025 to 07/31/25	2025 YEAR-END ESTIMATED	2026 PROPOSED
Transfer to General Fund	150-523-014	\$ 6,608	6,608	6,608	5,374
Total Expenditures:		\$ 6,608	6,608	6,608	5,374
Excess Over (Under) Expenditures		\$ 392	(263)	3,692	2,626
Fund Balances:					
Fund Equity - January 1					
HRA Termination	150-22216	\$ 18,311	18,311	18,311	11,703
Unappropriated Fund Equity	150-31101	214,779	214,779	214,779	225,079
Total Fund Equity		\$ 233,090	233,090	233,090	236,782
Fund Equity - December 31 (estimated)					
HRA Termination	150-22216	\$ 11,703	11,703	11,703	6,329
Unappropriated Fund Equity	150-31101	221,779	221,124	225,079	233,079
Total Fund Equity		\$ 233,482	232,827	236,782	239,408

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

Revenues:		2025 AMENDED BUDGET	2025 to 07/31/25	2025 YEAR-END ESTIMATED	2026 PROPOSED
Department:					
Commercial Revenues:					
Investment Income	175-42205	\$ 2,500	2,123	3,400	2,500
Total Revenues		\$ 2,500	2,123	3,400	2,500
Excess Over (Under) Expenditures		\$ 2,500	2,123	3,400	2,500
Fund Equity - January 1					
HRA Termination	175-31101	\$ 80,092	80,092	80,092	83,492
Fund Equity - December 31 (estimated)		\$ 82,592	82,216	83,492	85,992

VILLAGE OF HALES CORNERS
2026 PROPOSED BUDGET - CAPITAL PROJECTS FUND

		2025 AMENDED BUDGET	2025 YTD 7/31/2025	2025 YEAR-END ESTIMATED	2026 BOARD PROPOSED
Revenues:					
Commercial Revenues					
Investment Income	200-42205	42,500	85,874	126,200	82,000
Bond Proceeds		3,800,000	4,000,000	4,000,000	-
STH 24 Street Parking Reimbursement		34,980		-	41,000
Transfer from General Fund:					
Library Facility - air handler repairs				30,000	
Fire Department	200-45447	-			
Village Hall Facility		5,000	5,000	5,000	
Total Revenues		\$ 3,882,480	4,090,874	4,161,200	123,000
		2025 ADOPTED	2025 YTD 7/31/2025	2025 YEAR-END ESTIMATED	2026 BOARD PROPOSED
Expenditures:					
General Government					
Transfer to SRF - Admin Recruitment	200-514-999				10,000
Public Safety:					
Fire Department					
Engine Replacement (new bond issuance)		-	864,059	925,709	
Sprinkler system emergency repair (gnl fac)	200-523-999	-	-	5,610	30,000
Parking Lot Patching & Sealing		250,000	9,611	250,000	
Public Works:					
USH 100/STH 45 (SUB OBJ 00000)	200-542-59990 18108ST				
2024 Road Program - 116th Street	200-542-999 116T	45,000	22,255		
STH 24- USH 45 to 45th St(ID:2120-18-00/70)		40,000	3,152	13,000	28,000
2025 Road Program (Hales Happiness Subdivision)		2,000,000		1,200,000	-
2026 Paving program (TBD - Ridge Rd)					1,500,000
Library Building Maintenance					
Library Facility - renovation	200-551-999	500,000	13,420	500,000	
HVAC System (no funding source)					40,000
Transfer to new Fund (Hales Happiness - 203)		-			
Total Expenditures:		\$ 2,835,000	912,498	2,894,319	1,608,000
Excess Over (Under) Expenditures		\$ 1,047,480	3,178,377	1,266,881	(1,485,000)
		2025 ADOPTED	2025 YTD 7/31/2025	2025 YEAR-END ESTIMATED	2026 BOARD PROPOSED
Fund Balances:					
General Government:					
Admin Recruit	200-32410	10,000	10,000	10,000	-
Public Safety:					
Fire Department:					
Building Maintenance	200-32447	-	-	30,000	-
Engine Replacment 2024 STFL	200-32447	908,709	285,039	-	-
Public Works:					
Village Hall Facility	200-32420	13,647	13,647	8,037	(1,963)
Resurfacing	200-32451	3,019,084	5,278,805	4,126,104	2,719,104
108 TH Street Lighting	200-32454	3,497	3,497	3,497	3,497
Hales Happiness Project	200-39436	-	-	-	-
Conservation & Development					
Economic Development Reserve	200-32460	80,000	80,000	80,000	80,000
Recreation & Leisure:					
Recreation:					
Environmenal Committee	200-32475	1,045	1,045	1,045	1,045
Bird City Grant	200-32479	841	841	841	841
Library:					
Library Renovation	200-32414	1,000	487,580	1,000	(39,000)
Library Buildings & Grounds	200-32437	500	500	500	500
Unappropriated Fund Balance	200-32400	6,382.43	6,088	-	2,000
Fund Equity - December 31		\$ 4,044,705	6,167,041	4,261,024	2,766,024

VILLAGE OF HALES CORNERS
2026 PROPOSED BUDGET - SEWER REHABILITATION FUND

		2025 AMENDED BUDGET	2025 YTD to 7/31/2025	2025 YEAR-END ESTIMATED	2026 PROPOSED
Revenues:					
Public Works					
Intergovernmental Revenues					
MMSD PPII Reimbursement	201-41655	\$ -	5,713	5,713	
Commercial Revenues					
Miscellaneous	201-42331	-	-	-	-
Investment Income	201-42205	1,000	15,155	17,000	1,000
Transfer from General Fund:	201-45447	30,000	30,000	40,000	160,000
Total Revenues		\$ 31,000	50,868	62,713	161,000
Expenditures:					
Public Works:					
General Outlay					
Sanitary Sewer - non-capital expenditures					
I&I CMOM	201-542-427	\$ 6,000	-	1,000	6,000
MH Insp & Rehab, Lift Cleaning	201-542-330	15,000	16,066	24,000	18,500
GIS Renewal & Services	201-542-435	35,500	8,305	19,425	5,000
Subtotal		\$ 56,500	24,371	44,425	29,500
Capital Outlay					
	201-542-999				
Lory Lane Lift Station Design		\$ 37,472	439,456	572,000	
Whitnall Way Lift Generator	26WWLG				125,000
Garden Court Pump	26GCLS				10,000
Subtotal		37,472	439,456	572,000	135,000
Total Expenditures:		\$ 93,972	463,827	616,425	164,500
Excess of Revenues and Other Sources					
Over (Under) Expenditures and Other Uses		\$ (62,972)	(412,959)	(553,712)	(3,500)
Fund Equity - January 1 (Estimate) ¹		561,893	561,893	561,893	8,181
Fund Equity - December 31	201-32470	\$ 498,921	148,934	8,181	4,681

VILLAGE OF HALES CORNERS
2026 PROPOSED BUDGET - STORM WATER UTILITY FUND

		2025	2025 YTD	2025	2026
		AMENDED	to 7/31/2025	YEAR-END	BOARD
		BUDGET		ESTIMATED	PROPOSED
Revenues:					
DEPARTMENT:	ACCOUNT				
Interest Earnings	202-42205	\$ 1,000	5,415	8,400	5,000
MMSD PPII Reimbursement	202-41655			56,997	-
Public Works					
SWU Charges	202-42656				
Residential		99,802		99,622	110,400
Commercial		106,037	53,698	107,395	118,850
Total Revenues		\$ 206,839	59,113	272,414	234,250
		2025	2025 YTD	2025	2026
		AMENDED	to 7/31/2025	YEAR-END	BOARD
		BUDGET		ESTIMATED	PROPOSED
Expenditures:					
Public Works					
Admin		\$ 21,678	-	18,426	23,252
DPW Director	202-542-195	15,787	-	15,950	16,291
DPW Staff		19,874	-	18,650	20,335
WDNR WPDES Storm Permit		1,000	1,000	1,000	1,000
LWM-LGSWG Membership	202-542-360	200		250	250
SWCWN Membership		2,500	2,385	2,385	2,500
Storm Maintenance & Repair		4,000	6,110	6,110	6,000
Street Sweeping	202-542-429	2,500	1,495	2,500	2,500
IDDE Program		4,000		3,800	4,000
GIS Renewal & Services	202-542-435	10,000	3,065	56,997	10,000
<u>Capital Projects</u>					
Hales Happiness Cross Culvert		130,000	-	-	-
Subtotal		211,539	14,055	126,067	86,128
Transfer Out - ERF	202-542-018	4,000	4,000	4,000	10,000
Total Expenditures		215,539	18,055	130,067	96,128
Excess of Revenues and Other Sources					
Over (Under) Expenditures and Other Uses		(8,700)	41,058	142,347	138,122
Fund Equity - January 1 (Estimate)¹	202-32656	192,737	192,737	192,737	335,084
Fund Equity - December 31	202-31101	\$ 184,037	233,795	335,084	473,205

VILLAGE OF HALES CORNERS
2026 PROPOSED BUDGET - Hales Happiness Water Design Fund

			2025 AMENDED BUDGET	Year-To- Date 07/31/2025	2025 YEAR END PROJECTED	2026 BOARD PROPOSED
Revenues:						
COMMERCIAL REVENUES:						
Interest Earnings	ACCOUNT					
	203-42205	\$	23,000	36,786	70,000	
Bond Proceeds			6,000,000	4,300,000	4,300,000	
Total Revenues		\$	6,023,000	4,336,786	4,370,000	-
Expenditures:						
Outlay	203-542-999		6,000,000	149,233	4,342,593	-
Debt Issuance Expense	203-599-307		-	39,150	39,150	
Total Expenditures		\$	6,000,000	188,383	4,381,743	-
Excess of Revenues and Other Sources						
Over (Under) Expenditures and Other Uses			23,000	4,148,404	(11,743)	-
Fund Equity - January 1		\$	11,743	11,743	11,743	-
Fund Equity - December 31 (estimated)		\$	34,743	4,160,146	-	-

VILLAGE OF HALES CORNERS
2026 PROPOSED BUDGET TAX INCREMENTAL DISTRICT NO. 4

TID No. 4		460	2025 BUDGET	2025 YTD 7/31/2025	2025 ESTIMATED	2026 BOARD PROPOSED
REVENUES						
GENERAL PROPERTY TAXES	460-41101	\$	308,923	263,301	308,923	314,927
2023 Act 12 PP Aid	460-41121		31,260	31,260	31,260	31,260
INTEREST	460-42205		2,000	1,618	2,400	2,000
Total Revenues		\$	342,183	296,179	342,583	348,187
EXPENDITURES & OTHER USES						
EXPENDITURES						
ADMINISTRATION	460-514-360	\$	680	830	830	810
DEBT PRINCIPAL	460-596-305		136,645	-	285,852	266,305
DEBT INTEREST**	460-596-306		44,724	-	44,724	29,002
Total Expenditures		\$	182,049	830	331,406	296,117
Excess of Revenues and Other Sources						
Over (Under) Expenditures and Other Uses		\$	160,134	295,349	11,177	52,070
Fund Equity - January 1 (Estimate)¹			\$ 52,794	52,794	52,794	63,971
Fund Equity - December 31			\$ 212,928	348,143	63,971	116,041

**VILLAGE OF HALES CORNERS
2026 PROPOSED BUDGET DEBT SERVICE FUND**

ACCOUNT	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 7/31/2025	2025 ESTIMATED	2026 BOARD PROPOSED	%> 2025/2026
REVENUES									
500-45411	General Property Taxes	\$ 1,277,000	1,277,000	1,199,315	1,230,000	1,230,000	1,230,000	1,500,000	21.95%
500-42205	Interest Earnings	12,579	34,420	29,989	22,000	18,777	26,000	22,000	0.00%
500-42308	Proceeds from Borrowing					200,000	200,000	2,250,000	-
500-XXXXX	Grant Proceeds							2,250,000	-
500-42338	Transfer in O & M for Debt Serv	33,235	32,620	31,975	36,243	18,122	36,243	35,420	-2.27%
500-599-308	Premium on Bond Issuance			76,976		173,464	173,464	-	-
500-45447	Transfer from General Fund				150,800	104,755	150,800	148,500	-1.53%
	Total Revenues	\$ 1,324,508	1,344,040	1,338,255	1,439,043	1,745,118	1,816,507	6,205,920	18.55%
EXPENDITURES & OTHER USES									
500-597-301	2012 GO Bond Principal	\$ 305,000	310,000	320,000	335,000	335,000	335,000	350,000	4.48%
500-593-301	2015 GO Bond Principal	75,000	75,000	75,000	75,000	75,000	75,000	70,000	-6.67%
500-599-301	2018 GO Bond Principal	180,000	185,000	190,000	200,000	-	200,000	200,000	0.00%
500-592-301	2019 GO Bond Principal	345,000	105,000	105,000	105,000	-	105,000	105,000	0.00%
500-595-301	2020 GO Note Principal	40,000	40,000	40,000	45,000	45,000	45,000	45,000	0.00%
500-591-301	2022 GO Bond Principal	-	140,000	145,000	160,000	-	160,000	100,000	-37.50%
500-594-301	2024 GO Note Principal				119,875	110,000	110,000	100,000	0.00%
	2025A - Note (HHWTR)							4,500,000	100.00%
	2025B - Note Principal							-	-
	Subtotal Principal	\$ 945,000	855,000	875,000	1,039,875	565,000	1,030,000	5,470,000	100.00%
500-597-302	2012 GO Bond Interest	\$ 65,640	59,335	52,560	45,188	24,520	45,188	37,135	-17.82%
500-593-302	2015 GO Bond Interest	30,113	28,613	27,113	24,863	24,863	24,863	22,613	-9.05%
500-599-302	2018 GO Bond Interest	181,556	174,356	166,956	159,356	79,678	159,356	151,356	-5.02%
500-592-302	2019 GO Bond Interest	61,581	51,231	48,081	44,931	22,466	44,931	41,781	-7.01%
500-595-302	2020 GO Note Interest	8,500	7,300	6,100	4,825	2,750	4,825	3,475	-27.98%
500-591-302	2022 GO Bond Interest	-	137,421	136,813	129,563	64,781	129,563	121,563	-6.17%
500-594-302	2024 GO Note Interest				21,500	11,771	21,500	48,500	0.00%
	2025A - Note (HHWTR) - Interest							197,719	100.00%
	2025B - Note Interest							239,213	0.00%
	Subtotal Interest	\$ 347,390	458,256	437,623	430,225	230,828	430,225	863,355	-7.16%
500-511-451	Cont Serv - Consulting	\$ 1,400	1,400	1,400	1,400	800	1,400	1,400	0.00%
500-599-307	Debt Issuance Costs	102,675		51,664	-	130,838	130,838	-	-
	Total Expenditures	\$ 1,253,418	1,314,656	1,365,686	1,471,500	927,466	1,592,463	6,334,755	0.00%
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses									
		\$ 71,089	29,385	(27,431)	(32,457)	817,652	224,045	(128,835)	
Fund Equity - January 1 (Estimate)¹									
		\$ 3,652	74,741	104,126	76,695	76,695	76,695	300,740	
Fund Equity - December 31									
		\$ 74,741	104,126	76,695	44,238	894,347	300,740	171,905	

VILLAGE OF HALES CORNERS
Non-Major Special Revenue Funds
2026 PROPOSED BUDGET

600 FUND - GENERAL & ADMINISTRATION

		2025	2025 YTD	2025	2026
		AMENDED	to 7/31/2025	YEAR-END	BOARD PROPOSED
		BUDGET		ESTIMATED	
Revenues:					
Commercial Revenues					
Investment Income	600-42205	\$ 800	7,131	11,715	800
Transfer from CIP - Admin Recruitment	600-45406	-	-	-	10,000
Total Revenues		\$ 800	7,131	11,715	10,800
		2025	2025 YTD	2025	2026
		AMENDED	to 7/31/2025	YEAR-END	BOARD PROPOSED
		BUDGET		ESTIMATED	
Expenditures:					
Administration					
Administrator Expense	600-514-901	\$ -	15,611	16,966	19,000
Safety Grant Expenditures	600-514-56090				
Total Expenditures:		\$ -	15,611	16,966	19,000
Excess Over (Under) Expenditures		\$ 800	(8,480)	(5,251)	(8,200)
Fund Balances:		2025	2025 YTD	2025	2026
General Government:		AMENDED	to 7/31/2025	YEAR-END	BOARD PROPOSED
		BUDGET		ESTIMATED	
Unappropriated Fund Balance	600-32600	\$ 19,795	10,516	13,745	5,545
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
Fund Equity - December 31 <i>(estimated)</i>		\$ 40,007	30,727	33,956	25,756

VILLAGE OF HALES CORNERS
Non-Major Special Revenue Funds
2026 PROPOSED BUDGET

601 FUND - FIRE DEPARTMENT

		2025	2025 YTD	2025	2026
		AMENDED BUDGET	to 7/31/2025	YEAR-END ESTIMATED	BOARD PROPOSED
Revenues:					
EMS Grant Funds	601-41640	\$ 4,000	32,903	32,903	32,000
Holz Grants	601-41641	-	20,000	20,000	-
EMS Grant Training & Exam	601-41645	3,200	2,398	2,398	2,000
Fire Prevention Donations	601-42649	2,000	1,320	1,320	1,000
Total Revenues		\$ 9,200	56,621	56,621	35,000
		2025 AMENDED BUDGET	2025 YTD to 7/31/2025	2025 YEAR-END ESTIMATED	2026 BOARD PROPOSED
Expenditures:					
EMS Expenditures	601-523-641	\$ 5,000	9,776	25,000	25,000
EMS GRANT TRAINING & EXAM	601-523-645	1,000	4,622	5,000	5,000
Fire Prevention Expenditures	601-523-649	1,000	-	1,100	1,000
Total Expenditures:		\$ 7,000	14,398	31,100	31,000
Excess Over (Under) Expenditures		2,200	42,222	25,521	4,000
Fund Balances:		2025	2025 YTD	2025	2026
		AMENDED BUDGET	to 7/31/2025	YEAR-END ESTIMATED	BOARD PROPOSED
FD Operation Warm	601-32344	\$ 971	971	971	971
EMS	601-32640	2,479	26,606	11,382	18,382
EMS GRANT TRAINING & EXAM	601-32642	8,223	3,799	3,421	421
EMS Flex Grant	601-32647	-	-	-	-
Fire Prevention Fund	601-32649	3,525	23,845	22,745	22,745
Fund Equity - December 31 <i>(estimated)</i>		\$ 15,198	55,220	38,519	42,519

VILLAGE OF HALES CORNERS
Non-Major Special Revenue Funds
2026 PROPOSED BUDGET

602 FUND - POLICE DEPARTMENT

		2025	2025 YTD	2025	2026
		AMENDED BUDGET	to 7/31/2025	YEAR-END ESTIMATED	BOARD PROPOSED
Revenues:					
Police Grants (BWC - DOJ)	602-41622	\$ 6,696	3,348	6,696	-
PD Misc Donations	602-42613		-	-	-
Holz Family Grant (Portable Scale)	602-41641		10,000	10,000	-
Crime Prevention/Outreach Donations	602-42623	9,000	12,800	12,800	12,000
Training Supplement/Reimbursement	602-42628	3,840	-	3,600	3,600
Total Revenues		\$ 19,536	26,148	33,096	15,600
		2025	2025 YTD	2025	2026
		AMENDED BUDGET	to 7/31/2025	YEAR-END ESTIMATED	BOARD PROPOSED
Expenditures:					
Officer Safety Equipment (Holz Grant)	602-521-609	\$	1,387	2,577	2,687
PD Misc Expenditures	602-521-613	1,000	147	500	1,000
PD License Plate Reader	602-521-621	200	-	857	-
Crime Prevention/Outreach Expenditures	602-521-623	1,500	245	650	1,000
Holz Family Grant (Body worn cameras)	602-521-625	12,000	27,297	39,581	4,304
Training Supplement	602-521-628	1,500	-	-	1,500
Portable Scale	602-521-629	-	-	10,000	-
Total Expenditures:		\$ 16,200	29,077	54,165	10,491
Excess Over (Under) Expenditures		3,336	(2,929)	(21,069)	5,109
		2025	2025 YTD	2025	2026
		AMENDED BUDGET	to 7/31/2025	YEAR-END ESTIMATED	BOARD PROPOSED
Fund Balances:					
POLICE - PUBLIC SAFETY	602-32609	\$ 5,264	3,877	2,687	(0)
Misc Donations - PD	602-32613	10,591	11,444	11,091	10,091
PD License Plate Reader	602-32621	657	857	(0)	(0)
Crime Prevention / Outreach	602-32623	44,436	49,491	49,086	60,086
Training Supplement	602-32628	8,735	6,395	9,995	12,095
Body Worn Cameras	602-32626	31,885	13,239	4,304	(0)
Portable Scale	602-32629	-	10,000	-	-
Fund Equity - December 31 <i>(estimated)</i>		\$ 101,567	95,302	77,162	82,271

VILLAGE OF HALES CORNERS
Non-Major Special Revenue Funds
2026 PROPOSED BUDGET

603 FUND - PUBLIC WORKS

		2025	2025 YTD	2025	2026
		AMENDED	to 7/31/2025	YEAR-END	BOARD PROPOSED
		BUDGET		ESTIMATED	
Revenues:					
CDBG Urban Grants	603-61646	\$ -	-		
HC Lions Club Donations	603-41655	\$ 13,000	6,000	13,000.00	-
Total Revenues		\$ 13,000	6,000	13,000	-
		2025	2025 YTD	2025	2026
		AMENDED	to 7/31/2025	YEAR-END	BOARD PROPOSED
		BUDGET		ESTIMATED	
Expenditures:					
CDBG Grant Expenses	603-542-646	\$ -	-	-	-
Welcome Signs	603-542-655	\$ 13,000	13,000	14,600	-
Total Expenditures:		\$ 13,000	13,000	14,600	-
Excess Over (Under) Expenditures		-	(7,000)	(1,600)	-
		2025	2025 YTD	2025	2026
		AMENDED	to 7/31/2025	YEAR-END	BOARD PROPOSED
		BUDGET		ESTIMATED	
PUBLIC WORKS - FUND BALANCE					
HC Lions Club Grant	603-32370	\$ -	-	-	-
Holz Streetscape	603-32690	17,949	17,949	17,949	16,349
Fund Equity - January 1 (estimated)		\$ 17,949	17,949	17,949	16,349
HC Lions Club Grant	603-32370	\$ -	(7,000)	-	-
Holz Streetscape	603-32690	17,949	17,949	16,349	16,349
Fund Equity - December 31 (estimated)		\$ 17,949	10,949	16,349	16,349

VILLAGE OF HALES CORNERS
Non-Major Special Revenue Funds
2026 PROPOSED BUDGET

604 - JULY 4TH FUND

		2025	2025 YTD	2025	2026
		AMENDED BUDGET	to 7/31/2025	YEAR-END ESTIMATED	BOARD PROPOSED
Revenues:					
Holz Family Grants	604-41641	\$ 20,000	20,000	20,000	20,000
July 4th Donations & Sales	604-42695	500	2,600	2,600	500
Transfer from General Fund	604-42650	10,000	10,000	10,000	10,000
Total Revenues		\$ 30,500	32,600	32,600	30,500
		2025	2025 YTD	2025	2026
		AMENDED BUDGET	to 7/31/2025	YEAR-END ESTIMATED	BOARD PROPOSED
Expenditures:					
Recreation & Leisure:					
Fireworks	604-552-482	\$ 13,000	12,816	12,816	13,000
Bands	604-552-483	5,000	7,810	7,810	8,000
Parade Events	604-552-484	6,500	6,576	6,941	7,000
Bed Race Expense	604-552-515	600	396	396	400
Kiddie Games	604-552-516	100	-	-	100
Portable Restrooms	604-552-517	2,500	2,300	2,300	2,500
Flags	604-552-518	500	429	429	500
UTV Rental	604-552-519	1,500	-	2,400	2,400
Message Boards	604-552-521	725	-	550	600
Floats	604-552-525	500	-	-	500
Unclassified	604-552-990	11,000	2,061	3,066	11,000
Total Expenditures:		\$ 41,925	32,388	36,707	46,000
Excess Over (Under) Expenditures		\$ (11,425)	212	(4,107)	(15,500)
Fund Balances:		2025	2025 YTD	2025	2026
		AMENDED BUDGET	to 7/31/2025	YEAR-END ESTIMATED	BOARD PROPOSED
RECREATION & LEISURE					
July 4th Fund	604-31101	\$ 31,118	31,118	31,118	27,011
Fund Equity - January 1 (estimated)		\$ 31,118	31,118	31,118	27,011
July 4th Fund	604-31101	\$ 19,693	31,331	27,011	11,511
Fund Equity - December 31 (estimated)		\$ 19,693	31,331	27,011	11,511

VILLAGE OF HALES CORNERS
Non-Major Special Revenue Funds
2026 PROPOSED BUDGET

605 -HEALTH DEPARTMENT

		2025	2025 YTD	2025	2026
		AMENDED	to 7/31/2025	YEAR-END	BOARD PROPOSED
		BUDGET		ESTIMATED	
Revenues:					
CRI Grant Funds	605-41612	\$ 1,500	1,000	1,000	2,206
Health Misc. Revenue/Donations	605-41614	-	-	-	-
PPHS Grant Funds	605-41615	2,733	323	323	-
Maternal Child Health Grant	605-41618	-	-	-	-
BIOT Grant Funds	605-41631	28,050	20,908	20,908	20,165
Total Revenues		\$ 32,283	22,231	22,231	22,371
		2025	2025 YTD	2025	2026
		AMENDED	to 7/31/2025	YEAR-END	BOARD PROPOSED
		BUDGET		ESTIMATED	
Expenditures:					
Transfer to/From Grants	605-530-196	\$ -	17,397	17,397	20,165
CRI Grant Expenditures	605-530-612	1,500	1,000	1,000	2,206
Health Dept. Misc. Expenditures	605-530-614	-	-	-	-
PPHS Grant Funds	605-530-615	2,733	323	323	-
MCH Expenditures	605-530-618	-	-	-	-
BIOT Focus	605-530-631	28,050	4,046	4,046	-
Total Expenditures:		\$ 32,283	22,766	22,766	22,371
Excess Over (Under) Expenditures		-	(535)	(535)	-
		2025	2025 YTD	2025	2026
		AMENDED	to 7/31/2025	YEAR-END	BOARD PROPOSED
		BUDGET		ESTIMATED	
Fund Balances: Health Funds					
Cities Readiness Grant	605-32612	\$ 968	968	968	968
Misc. Donations - Health	605-32614	35	35	35	35
PHHS - Health	605-32615	7,508	7,508	7,508	7,508
Maternal Health Grant	605-32618	64	64	64	64
BIOT Focus	605-32631	14,615	14,615	14,615	14,080
Fund Equity - January 1 (estimated)		\$ 23,190	23,190	23,190	22,655
Cities Readiness Grant	605-32612	\$ 968	968	968	968
Misc. Donations - Health	605-32614	35	35	35	35
PHHS - Health	605-32615	7,508	7,508	7,508	7,508
Maternal Health Grant	605-32618	64	64	64	64
BIOT Focus	605-32631	14,615	14,080	14,080	14,080
Fund Equity - December 31 (estimated)		\$ 23,190	22,655	22,655	22,655

VILLAGE OF HALES CORNERS
Non-Major Special Revenue Funds
2026 PROPOSED BUDGET

606 - LIBRARY

		2025	2025 YTD	2025	2026
		AMENDED BUDGET	to 7/31/2025	YEAR-END ESTIMATED	BOARD PROPOSED
Revenues:					
Transfer from General Fund	606-45339	\$ -	-	5,000	-
MCFLS Reciprocal Operating Grant	606-41632	67,321	67,321	67,321	74,576
FOLS Contribution	606-41634	-	-	155	-
Library Fines & Fees	606-41339	3,000	487	1,000	2,000
Holz Grant	606-41641	-	-	25,000	-
Board Accounts					
Lib Bd Checking Acct Donations	606-41635	-	1,650	2,500	1,000
Interest Earnings - MM	606-42205	-	84	92	24
Total Revenues		\$ 70,321	69,542	101,068	77,600
		2025	2025 YTD	2025	2026
		AMENDED BUDGET	to 7/31/2025	YEAR-END ESTIMATED	BOARD PROPOSED
Expenditures:					
Transfer to General Fund	606-551-014	\$ 67,000	67,000	67,000	67,000
Transfer to Cap Project Fund	606-551-039	-	-	-	-
Expenses	606-551-056	-	-	-	-
Holz Grant Expenditures	606-551-635	-	-	-	25,000
MCFLS Expenditures	606-551-637	-	5,650	5,650	-
FOLS Expenditures	606-551-634	-	109	155	-
Collection Replacement	606-551-339	1,500	1,045	1,500	1,500
Board Accounts					
Lib Bd Checking Expenses	606-551-058	-	-	-	-
Money Market Expenses	606-551-056	-	-	-	-
Total Expenditures:		\$ 68,500	73,804	74,305	93,500
Excess Over (Under) Expenditures		1,821	(4,262)	26,763	(15,900)
		2025	2025 YTD	2025	2026
		AMENDED BUDGET	to 7/31/2025	YEAR-END ESTIMATED	BOARD PROPOSED
Fund Balances: Recreation & Liesure					
MCFLS - Reciprocal	606-32632	\$ 41,924	41,924	41,924	36,595
Library Gifts/Memorials	606-32638	18,521	18,521	18,521	19,521
Library Collection Replacement	606-32639	18,073	18,073	18,073	21,573
Holz Family Grant	606-32648	-	-	-	25,000
Board Accounts					
Lib Bd Checking	606-32636	14,508	14,508	14,508	17,100
Fund Equity - January 1 (estimated)		\$ 93,026	93,026	93,026	119,789
MCFLS - Reciprocal	606-32632	\$ 42,245	36,595	36,595	44,171
Library Gifts/Memorials	606-32638	21,521	18,899	19,521	21,521
Library Collection Replacement	606-32639	16,573	17,028	21,573	20,073
Holz Family Grant	606-32648	-	-	25,000	-
Board Accounts					
Lib Bd Checking	606-32636	14,508	16,242	17,100	18,124
Fund Equity - December 31 (estimated)		\$ 94,847	88,764	119,789	103,889

VILLAGE OF HALES CORNERS
Non-Major Special Revenue Funds
2026 PROPOSED BUDGET

610 -COMMUNICABLE DISEASE & PREVENTION

		2025	2025 YTD	2025	2026
		AMENDED	to 7/31/2025	YEAR-END	BOARD PROPOSED
		BUDGET		ESTIMATED	
Revenues:					
Health Grants	610-41512	\$ 2,800	2,000	2,000	2,830
Total Revenues		\$ 2,800	2,000	2,000	2,830
		2025	2025 YTD	2025	2026
		AMENDED	to 7/31/2025	YEAR-END	BOARD PROPOSED
		BUDGET		ESTIMATED	
Expenditures:					
Transfers to/From Grant Programs (wages)	610-530-196	\$ -	-	-	3,793
Unclassified	610-530-990	1,000	2,000	2,000	-
Total Expenditures:		\$ 1,000	2,000	2,000	3,793
Excess Over (Under) Expenditures		1,800	-	-	(963)
		2025	2025 YTD	2025	2026
		AMENDED	to 7/31/2025	YEAR-END	BOARD PROPOSED
		BUDGET		ESTIMATED	
FUND BALANCE					
Fund Equity - January 1 (estimated)	610-31101	\$ 963	963	963	963
Fund Equity - December 31 (estimated)	610-31101	\$ 2,763	963	963	0

611 - MATERNAL HEALTH GRANT

		2025	2025 YTD	2025	2026
		AMENDED	to 7/31/2025	YEAR-END	BOARD PROPOSED
		BUDGET		ESTIMATED	
Revenues:					
Health Grants	611-41512	\$ 2,608	185	185	-
Total Revenues		\$ 2,608	185	185	-
		2025	2025 YTD	2025	2026
		AMENDED	to 7/31/2025	YEAR-END	BOARD PROPOSED
		BUDGET		ESTIMATED	
Expenditures:					
Transfers to/from Grant Programs	611-530-196	\$ -	185	185	-
Unclassified	611-530-990	2,608	-	-	-
Total Expenditures:		\$ 2,608	185	185	-
Excess Over (Under) Expenditures		-	-	-	-
Fund Equity - January 1 (estimated)		\$ (908)	(908)	(908)	(908)
Fund Equity - December 31 (estimated)		\$ (908)	(908)	(908)	(908)

VILLAGE OF HALES CORNERS
Non-Major Special Revenue Funds
2026 PROPOSED BUDGET

612- CONS IMMUNIZATION GRANT FUND

		2025 AMENDED BUDGET	2025 YTD to 7/31/2025	2025 YEAR-END ESTIMATED	2026 BOARD PROPOSED
Revenues:					
Health Grants	612-41512	\$ 39,728	-	19,364	2,891
Total Revenues		\$ 39,728	-	19,364	2,891
		2025 AMENDED BUDGET	2025 YTD to 7/31/2025	2025 YEAR-END ESTIMATED	2026 BOARD PROPOSED
Expenditures:					
Transfers to/From Grant Programs (wages)	612-530-196	\$	18,621	18,621	2,891
Unclassified	612-530-990	39,728	3,000	3,000	-
Total Expenditures:		\$ 39,728	21,621	21,621	2,891
Excess Over (Under) Expenditures		-	(21,621)	(2,257)	-
		2025 AMENDED BUDGET	2025 YTD to 7/31/2025	2025 YEAR-END ESTIMATED	2026 BOARD PROPOSED
FUND BALANCE					
Fund Equity - January 1 (estimated)	612-31101	\$ 20,316	20,316	20,316	18,059
Fund Equity - December 31 (estimated)	612-31101	\$ 20,316	(1,305)	18,059	18,059

615 PUBLIC HEALTH INFRASTRUCTURE

Grant Cancelled

		2025 AMENDED BUDGET	2025 YTD to 7/31/2025	2025 YEAR-END ESTIMATED	2026 BOARD PROPOSED
Revenues:					
Health Grants	615-41512	\$ 68,724	-	-	-
Total Revenues		\$ 68,724	-	-	-
		2025 AMENDED BUDGET	2025 YTD to 7/31/2025	2025 YEAR-END ESTIMATED	2026 BOARD PROPOSED
Expenditures:					
Transfers to/from Grant Programs	615-530-196	\$ 68,724	-	-	-
Unclassified	615-530-990	-	-	-	-
Total Expenditures:		\$ 68,724	-	-	-
Excess Over (Under) Expenditures		-	-	-	-
Fund Equity - January 1 (estimated)		\$ -	-	-	-
Fund Equity - December 31 (estimated)		\$ -	-	-	-

VILLAGE OF HALES CORNERS
Non-Major Special Revenue Funds
2026 PROPOSED BUDGET

616 - COVID VACCINE GRANT		Grant Cancelled	2025	2025 YTD	2025	2026
			AMENDED	to 7/31/2025	YEAR-END	BOARD PROPOSED
Revenues:			BUDGET		ESTIMATED	
Vaccine Grant	616-41516	\$	2,000	-	-	-
Total Revenues		\$	2,000	-	-	-
			2025	2025 YTD	2025	2026
			AMENDED	to 7/31/2025	YEAR-END	BOARD PROPOSED
Expenditures:			BUDGET		ESTIMATED	
Transfers to/From Grant Programs (wages)	616-530-196	\$	2,000	-	-	-
Total Expenditures:		\$	2,000	-	-	-
Excess Over (Under) Expenditures			-	-	-	-
			2025	2025 YTD	2025	2026
			AMENDED	to 7/31/2025	YEAR-END	BOARD PROPOSED
FUND BALANCE			BUDGET		ESTIMATED	
Fund Equity - January 1 (estimated)	616-31101	\$	745	745	745	745
Fund Equity - December 31 (estimated)	616-31101	\$	745	745	745	745

617- PHEP Workforce Grant Fund			2025	2025 YTD	2025	2026
			AMENDED	to 7/31/2025	YEAR-END	BOARD PROPOSED
Revenues:			BUDGET		ESTIMATED	
Health Grants	617-41512	\$	59,822	20,996	59,822	-
Total Revenues		\$	59,822	20,996	59,822	-
			2025	2025 YTD	2025	2026
			AMENDED	to 7/31/2025	YEAR-END	BOARD PROPOSED
Expenditures:			BUDGET		ESTIMATED	
Transfers to/From Grant Programs (wages)	617-530-196	\$		35,049	48,489	
Unclassified	617-530-990		59,822	2,215	2,215	-
Total Expenditures:		\$	59,822	37,264	50,704	-
Excess Over (Under) Expenditures			-	(16,268)	9,118	-
			2025	2025 YTD	2025	2026
			AMENDED	to 7/31/2025	YEAR-END	BOARD PROPOSED
FUND BALANCE			BUDGET		ESTIMATED	
Fund Equity - January 1 (estimated)	617-31101	\$	(9,118)	(9,118)	(9,118)	-
Fund Equity - December 31 (estimated)	617-31101	\$	(9,118)	(25,385)	-	-

VILLAGE OF HALES CORNERS
Non-Major Special Revenue Funds
2026 PROPOSED BUDGET

618 - OPIOD Response

		2025	2025 YTD	2025	2026
		AMENDED	to 7/31/2025	YEAR-END	BOARD PROPOSED
		BUDGET		ESTIMATED	
Revenues:					
Health Fees	618-41512	\$ -	-	10,738	-
Total Revenues		\$ -	-	10,738	-
Expenditures:					
Transfers to/from Grant Programs	618-530-196	\$ -	-	10,738	-
Total Expenditures:		\$ -	-	10,738	-
Fund Equity: Health - beginning		\$ -	-	-	-
Fund Equity - end of period		\$ -	-	-	-

619- FARMERS MARKET

		2025	2025 YTD	2025	2026
		AMENDED	to 7/31/2025	YEAR-END	BOARD PROPOSED
		BUDGET		ESTIMATED	
Revenues:					
Health Fees	619-41746	\$ -	-	-	-
Total Revenues		\$ -	-	-	-
Expenditures:					
Unclassified	619-530-990	\$ -	-	-	-
Total Expenditures:		\$ -	-	-	-
Excess Over (Under) Expenditures		-	-	-	-
FUND BALANCE					
Fund Equity - January 1 (estimated)	619-31101	\$ 2,033	2,033	2,033	2,033
Fund Equity - December 31 (estimated)	619-31101	\$ 2,033	2,033	2,033	2,033

	2025	2025 YTD	2025	2026
	AMENDED	to 7/31/2025	YEAR-END	BOARD PROPOSED
	BUDGET		ESTIMATED	
TOTAL EQUITY BY FUNCTION				
GENERAL GOVERNMENT	\$ 40,007	30,727	33,956	25,756
PUBLIC SAFETY	116,764	150,522	115,680	124,789
PUBLIC WORKS	17,949	10,949	16,349	16,349
HEALTH	36,989	(3,235)	41,514	40,551
RECREATION & LEISURE	116,573	122,128	148,833	117,433
TOTAL FUND BALANCE - SPEC REVENUE	\$ 328,282	311,091	356,332	324,878

VILLAGE OF HALES CORNERS
2026 PROPOSED BUDGET - NON-MAJOR SPECIAL REVENUE FUNDS - EQUIPMENT REPLACEMENT FUND

		2025 AMENDED BUDGET	2025 to 7/31/2025	2025 YEAR-END ESTIMATED	2026 BOARD PROPOSED
Revenues:					
Commercial Revenues					
Investment Income	700-42205	\$ 11,000	11,172	16,300	8,000
Insurance Proceeds (2025 - DPW)	700-41716		14,934	14,934	
Sales of Village Property					
Police Department - Squad Trade In	700-41714	6,500	22,500	22,500	6,500
Public Works - Sales of Equipment			6,381	6,381	
Fire Dept - Engine Sale		-		40,000	-
Transfer from General Fund:					
Police Department			-	113,000	-
Fire Department					
Public Works	700-45339			30,000	-
Library					
Transfer from Special Revenue Fund					
Public Works (SWU)	700-45338	4,000	4,000	4,000	10,000
Total Revenues		\$ 21,500	58,987	247,115	24,500
Expenditures:					
General Government					
Administration					
B2E Time System	700-514-999	\$ 7,680	4,413	7,763	-
Public Safety:					
Police Department					
Squad Car Replacement	700-521-999	83,250	92,623	106,953	81,500
Fire Department					
Turn out Gear	700-523-999		3,366	3,366	
AFG Matching Grant Reserves			9,309	9,309	-
E72 Capital Repairs			-	18,063	-
Public Works:					
Fuel System					21,000
533 Box Replacement					24,000
DPW/PD/FD AC Unit Diagnostic & Recharging		10,000	6,564	6,564	
3/4 Ton 4x4 with Plow & Salter		75,100	46,422	52,000	
1Ton mini dump truck		-			
Tilt Deck equipment hauling trailer	700-543-999	9,000	5,999	5,999	
Graple equipment for skid steer attachment		6,000	4,750	4,750	
Stump Grinder attachment					20,000
Patrol Truck Repair (Insurance reimb)			14,934	14,934	
Smooth Drum Compaction Roller		25,000	21,500	21,500	
Recreation & Leisure					
Library - non capital outlay	700-551-999				
Total Expenditures:		\$ 216,030	209,881	251,201	146,500
Excess Over (Under) Expenditures		\$ (194,530)	(150,894)	(4,086)	(122,000)

VILLAGE OF HALES CORNERS
2026 PROPOSED BUDGET - NON-MAJOR SPECIAL REVENUE FUNDS - EQUIPMENT REPLACEMENT FUND

		2025 2025 AMENDED BUDGET	2025 2025 to 7/31/2025	2025 2025 YEAR-END ESTIMATED	2026 2026 BOARD PROPOSED
General Government:					
Administration	700-32300	\$ 6,485	9,752	6,402	6,402
Public Safety:					
Police Department:	700-32320	70,667	77,294	137,964	62,964
911 System Reserve	700-32327	95,000	95,000	133,000	133,000
Fire Department	700-32340	30,917	18,242	40,179	40,179
Public Works:	700-32350	28,078	74,324	98,746	43,746
Recreation & Leisure:					
Library:	700-32330	10,820	10,820	10,820	10,820
Unappropriated Fund Balance	700-32600-32608	55,397	55,569	60,697	68,697
Fund Equity - December 31		\$ 297,364	341,000	487,808	365,808

2026 PROPOSED BUDGET - INFORMATION TECHNOLOGY

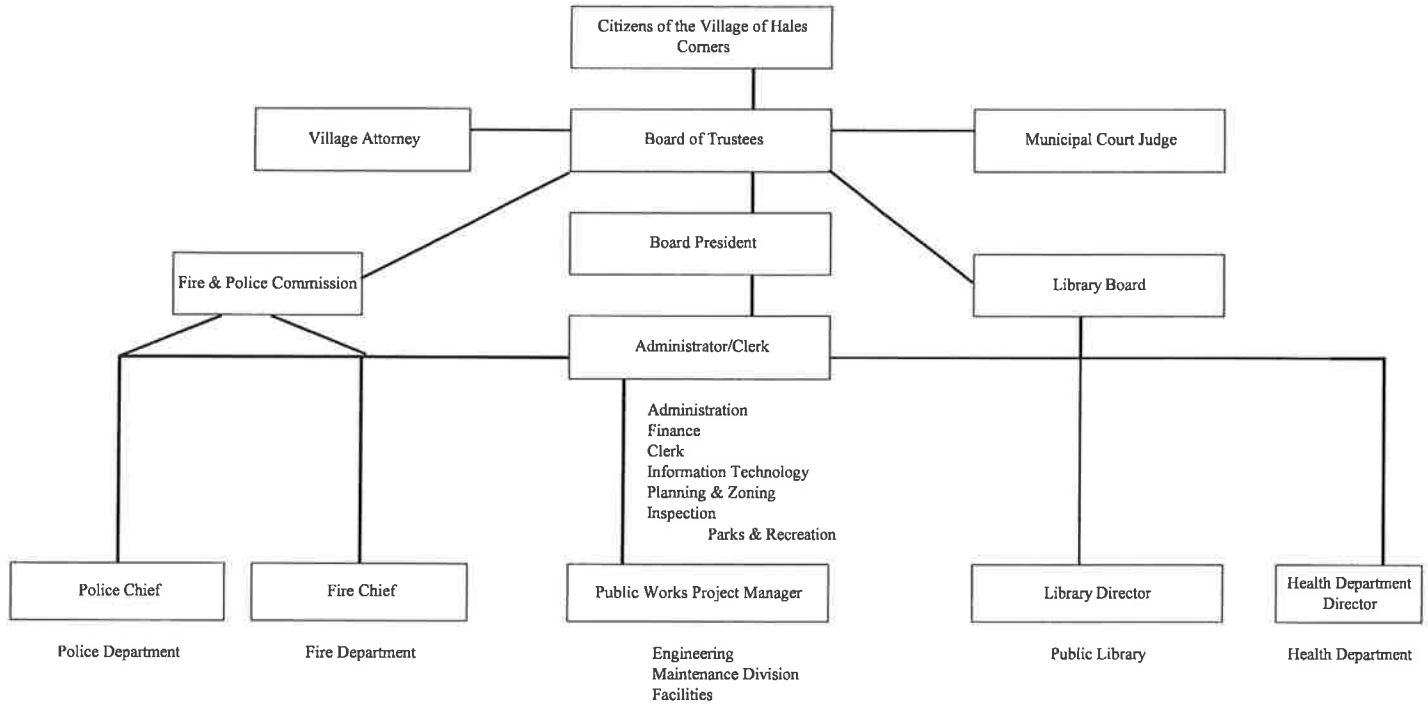
		2025 AMENDED BUDGET	2025 to 7/31/2025	2025 YEAR-END ESTIMATED	2026 BOARD PROPOSED	%> 2025/2026
Revenues:						
Intergovernmental						
Commercial Revenues						
Investment Income	701-42205	\$	(207)	-	-	-
Transfer from General Fund	701-45339	-	-	10,000	-	-
Total Revenues		\$	(207)	10,000	-	-
		2025 AMENDED BUDGET	2025 to 7/31/2025	2025 YEAR-END ESTIMATED	2026 BOARD PROPOSED	%> 2025/2026
Expenditures:						
Permanent Salaries	701-513-110	151,592	42,987	83,883	86,773	-74.70%
Holiday Pay	701-513-140	-	2,186			
Vacation Pay	701-513-160	-	644			
Sick Pay	701-513-165	-	161			
Transfer To/From Information Technolgy		-				
Admin/Legislation		(78,103)	(9,363)	(22,210)	(37,937)	
Municipal Court		(9,237)	(5,115)	(11,220)	(5,073)	
Police	701-513-197	(83,599)	(15,884)	(32,758)	(46,047)	
Fire		(49,978)	(6,835)	(13,823)	(32,580)	
Health		(22,837)	(5,338)	(10,677)	(12,033)	
Highway Maint.		(18,038)	(6,042)	(12,466)	(10,733)	
Total Salaries		(110,200)	(2,600)	(19,271)	(57,630)	-91.22%
Social Security		11,783	3,409	6,218	6,638	
Wisconsin Retirement Fund		10,705	3,496	5,830	6,248	
Life & Disability		159	46	67	67	
Health & Dental		30,816	6,560	9,676	9,700	
Total Benefits		53,463	13,511	21,791	22,653	-136.01%
Postage	701-513-300	100		100	100	
Office Supplies	701-513-310	300		300	300	
Telephone	701-513-350	-	263	950	950	
Dues & Publications	701-513-360	-	-	995	1,000	
Conferences & Training	701-513-370	-	-	-	1,730	
Risk Management	701-513-400	459	244	480	496	
Computer Maint. & Supply	701-513-570			1,990	40,750	
Unclassified	701-513-990		121	121		
	701-512-999		990	990		
	701-514-999		392	3,485		
	701-517-999		202	-		
	701-521-999		990	990		
	701-523-999		154	154		
	701-530-999		-	-		
	701-543-999		38	381		
Operating Expenditures		859	3,395	10,936	45,326	98.10%
Total Expenditures		(55,878)	14,307	13,456	10,349	
Excess Over (Under) Expenditures		\$	55,878	(14,513)	(3,456)	(10,349)
Unappropriated Fund Balance - January 1 (Estimate)¹	701-32600	\$	14,565	14,565	14,565	11,109
Admin Equipment Replacement	701-32300		10,000	10,000	10,000	
Fund Equity - January 1 (Estimate)¹			24,565	24,565	24,565	21,109
Unappropriated Fund Balance - December 31	701-32600	\$	70,443	52	11,109	760
Admin Equipment Replacement	701-32300		10,000	10,000	10,000	
Fund Equity - December 31 (Estimate)			80,443	10,052	21,109	10,760

Grants		BUDGETARY					
Department	Grantor	Fund	2022	2023	2024	2025	2026
July 4th	Holz	604	10,000	20,000	20,000	20,000	20,000
Health Dept							
Communities Readiness Initiative (CRI)	State	605	1,500	800	2,133	1,500	2,206
Public Preventative Health Services (PPHS)		605	2,700	880	2,000	2,733	
Bioterrorism (BIOT)		605	25,000	25,978	27,000	28,050	20,165
Communicable Disease		610	2,800	2,800	2,800	2,800	2,830
Maternal Health Grant		611	2,496	2,608	2,608	2,608	
Cons - Immunization		612	2,000	2,000	2,000	39,728	2,891
PH - Infrastructure		615				68,724	
PHEP Workforce		617	57,300	22,822	77,822	59,822	
Cares & Related	Federal	613, 616	654,000	543,258	32,569	2,000	
Fire Dept							
EMS Grant	State	601	3,500	3,500	3,000	4,000	32,000
EMS Grant - training and exams	State	601	5,274	5,200	1,500	3,200	2,000
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					
Turn out Gear	Holz	700			20,000	20,000	
Police Dept							
Click It/Ticket It	State	100	-	-	-	-	
LWMMI Grant (lexipol)	LWMMI		-	-	2,500	2,500	500
BVP - vest grant	State	100	2,560	1,987	1,521	2,000	
Speed	State	100	5,000	5,000	-		
OWI	State	100	3,000		-		
DOJ Training Supplement	Federal	602		2,560	2,560	3,842	
DOJ Body Worn Cameras	Federal	602	-	-		6,696	
Watchguard Body Cameras - Storage & Warranty	Holz	602	25,655	-			
SWAT Gear	Holz	602	-	-			
Crime Prevention	State	602		2,482	15,683	9,000	
Portable Scale	Holz				10,000		
Library							
MCFLS - Reciprocal (shared revenue)	County	606	67,663	81,519	69,715	67,321	74,576
WILS Grant (prairie)	State	606	-	330	4,670		-
Holz Grant					25,000		
Public Works							
Forestry	LWMMI	603	-	-	-		-
LWMMI - Lexipol policy software	LWMMI	100			2,500	2,500	
Recycling	State	100	20,000	20,000	20,000	20,000	20,000
Streetscape	Holz	603	26,322	-	-		-
MMSD Green Solutions	MMSD	200		-	-		-
Lions Club - Welcome Signs	Lions	603				13,000	-
Total			992,965	777,569	347,581	382,024	177,168

DEPARTMENT	2026 Proposed Total Budget	2026 Per Capita	2026 Per Service Hour	2026 Personnel Costs Per Hour	2026 Hours of Service
LEGISLATIVE	95,671	\$ 12.45	\$ 70.87	\$ 21.65	1,350
MUNICIPAL COURT	113,011	\$ 14.71	\$ 56.28	\$ 49.84	2,008
ADMINISTRATION	471,511	\$ 61.38	\$ 219.00	\$ 166.74	2,153
MAINTENANCE/SUNDRY	149,465	\$ 19.46	n/a		
TOTAL GENERAL GOVERNMENT	829,658	\$ 108.00	\$ 150.55	\$ 238.22	5,511
POLICE	3,058,455	\$ 398.13	\$ 348.82	\$ 287.01	8,768
FIRE	1,564,128	\$ 203.61	\$ 178.39	\$ 132.83	8,768
INSPECTIONS	125,166	\$ 16.29	\$ 62.33	\$ 35.92	2,008
TOTAL PUBLIC SAFETY	4,747,749	\$ 618.04	\$ 440.59	\$ 455.77	10,776
HEALTH	159,742	\$ 20.79	\$ 79.55	\$ 61.06	2,008
TOTAL HEALTH	159,742	\$ 20.79	\$ 79.55	\$ 61.06	2,008
ENGINEERING/SANITATION	1,497,505	\$ 194.94	\$ 745.77	\$ 59.59	2,008
HIGHWAY	877,175	\$ 114.19	\$ 436.84	\$ 236.90	2,008
TOTAL PUBLIC WORKS	2,374,680	\$ 309.12	\$ 591.30	\$ 296.50	4,016
LIBRARY	634,160	\$ 82.55	\$ 213.67	\$ 167.31	2,968
RECREATION	122,360	\$ 15.93	\$ 388.44	\$ 243.36	315
TOTAL LEISURE SERVICES	756,520	\$ 98.48	\$ 230.44	\$ 410.67	3,283
DEBT SERVICE**	1,834,755	\$ 238.84			
TOTAL DEBT SERVICE	1,834,755	\$ 238.84			
CONTINGENCY	262,000	\$ 34.11			
TOTAL CONTINGENCY	207,000	\$ 26.95			
TOTAL GENERAL FUND	10,910,104	\$ 1,420.22	\$ 426.28	\$ 216.18	25,594



ORGANIZATIONAL CHART



<u>Demographics*</u>	<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	2020	2021	2022	2023	2024	2025	2026
Legislative	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Municipal Court	2.07	2.07	2.07	2.07	2.07	2.07	2.07
Administration	4.00	3.00	3.00	3.00	3.00	3.00	3.00
Police ⁽²⁾	20.23	21.23	21.23	20.73	20.73	18.73	17.00
Fire ⁽¹⁾	15.80	15.80	15.80	15.80	15.80	15.80	15.80
Information Technology ⁽³⁾	-	-	-	-	-	1.00	1.00
Inspections	-	1.00	1.00	1.00	1.00	1.00	1.00
Health	2.30	2.30	2.30	3.20	3.20	1.40	1.40
Engineering	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Highway Maint.	5.33	6.33	6.33	5.86	5.86	5.86	5.86
Library	8.38	8.38	8.38	7.97	7.51	7.51	7.36
Recreation	2.99	2.99	2.99	2.99	2.99	2.99	2.99
Total	69.10	71.10	71.10	70.62	70.16	67.36	65.47

⁽¹⁾ Administration does not include 21 PT Election Officials

⁽²⁾ Police reduction- 1 position transferred to Information Technology, elimination of clerk in 2024 and elimination of crossing guard in 2025.

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

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

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

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

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

⁽⁸⁾ Full Time Public Health Nurse - 2023, 2025 - reduction of 1.8 FTE due to loss of grant funding these positions.

⁽⁹⁾ Information Technology - 1 position transferred. 2025 was intended to have a second position, however contractors will be continued to support this service.

Hales Corners Village History

Wilderness and the Early Days

1634-1854

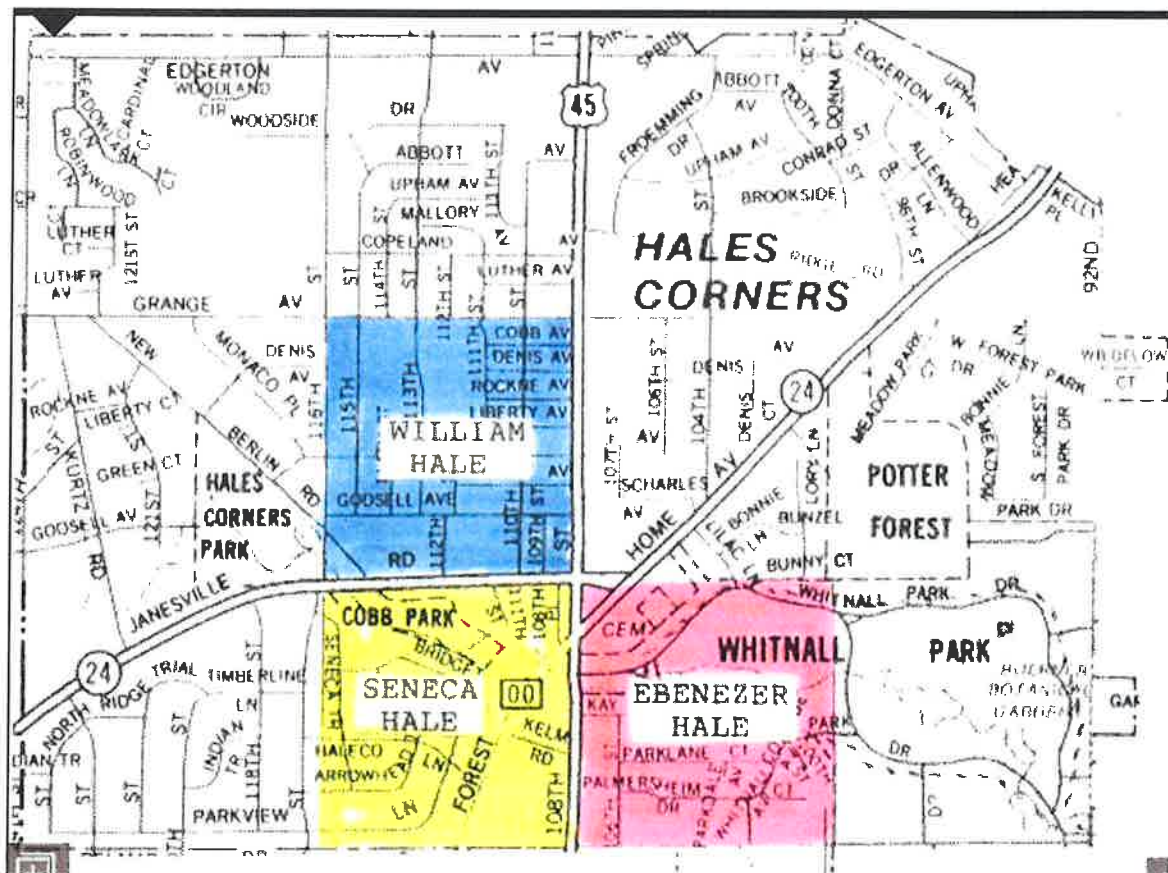
The land in the area that would eventually encompass our Village was first claimed as French, then British, and eventually as the Northwest Territory of the United States in 1783. In reality, it was the land of the Potawatomi Indians until they agreed to move in 1838. They were the dominant tribe in southeast Wisconsin with large villages. Like the Europeans that arrived later, they planted crops, but theirs were beans, squash, and corn. By engaging in the fur trade, the Potawatomi learned to speak French and English, and they eventually intermarried with the Europeans. During the 1830s and 1840s, more settlers arrived, starting with a number of New England families. Among them were three Hale families, whose lineage has been charted to England in the 1200s. Hales Corners traces its history as a Village to 1837, when Seneca Hale laid claim to land here, and its name is credited to his brother William, who became its first Postmaster in 1854.



Seneca Hale



William Hale



A Crossroads Becomes a Community

1854-1904



For many years, the Janesville Territorial Road was the only one between Hales Corners and Milwaukee. Near the common corner of the Hale family properties, another important road branched to the southwest, known as Muskego Road. At the point where this road and Janesville Road met, a Triangle was formed, and it became the heart of this pioneering community. Hales Corners already had the basic ingredients for a Village... a crossroads with two inns and a sawmill. Entrepreneur Jacob Siegel arrived in 1854 and established a general store and saloon. He erected buildings to house additional businesses: blacksmith, wagon maker, harness maker, tinsmith, and cooper. In the 1870s, he helped to establish a Stock Fair, an attraction so popular it continued through the late 1950s.



Jacob Siegel

Hales Corners Becomes a Suburb

1904-1952



Technical progress, brought about by advances in communication and transportation, rapidly transformed the Village from rural farms to suburban homes. The telephone provided a faster, more convenient method of personal contact than writing letters. The automobile quickly replaced the horse and buggy. Carriage shops added auto repair and gas pumps to their list of services, and some were transformed into auto dealerships by 1914. Hales Corners organized as an unincorporated village in 1924 to provide a sanitary district and fire department. Travel to and from the Village was enhanced by electric rail and, surprisingly, by an airport in 1945. These developments provided the basis for suburban pride and resulted in the creation of dozens of community organizations.

The Village Incorporates 1952-1957



Although still somewhat rural, Hales Corners incorporated in 1952, largely to avoid annexation by Milwaukee. However, incorporation also enabled our local government to provide heretofore unavailable urban services, such as a Village Police Department to replace the County Sheriff, garbage collection, a Health Department, and more. Four annexations, the last in 1957, formed today's Village boundaries. A housing boom in the 1950s resulted from families' desires to put down roots in a safe, affordable community that offered a small-town atmosphere combined with modern conveniences.

Source: www.halescornershistory.com