VILLAGE OF ELM GROVE

13600 Juneau Boulevard
Elm Grove, WI 53122

FINANCE COMMITTEE
Thursday October 27, 2016* 7:00 PM * Park View Room

AGENDA

1. **Call meeting to order.**

2. **Discussion of proposed 2017 budget**

   Documents:

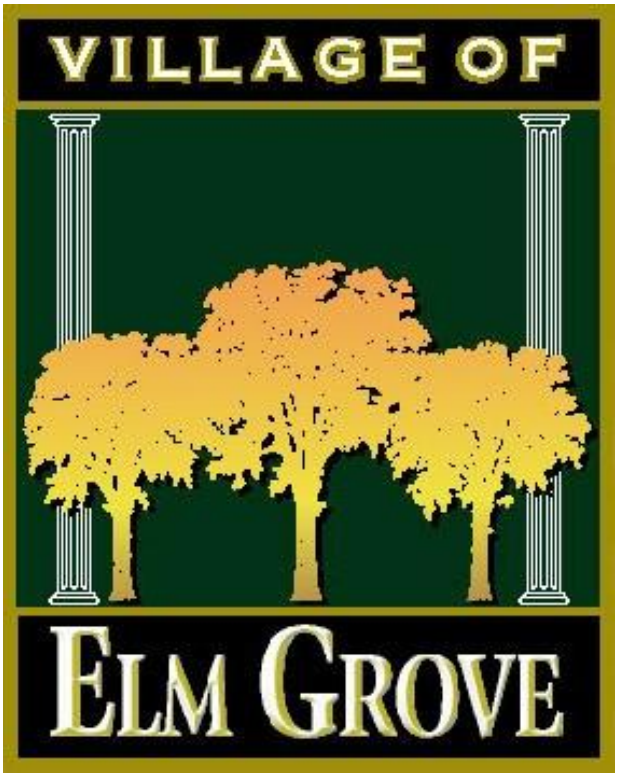
   2017 Proposed Budget draft 10-7-16.pdf
   2017 budget workshop schedule.pdf

3. **Other Business**

4. **Adjournment**

Any person who has a qualifying disability as defined by the Americans with Disabilities Act who requires that the meeting or materials for the meeting has to be in an accessible location or format must contact the Village Clerk, Mary S. Stredni, at 262-782-6700 or 13600 Juneau Boulevard by 3:00 PM Friday prior to the meeting so that any necessary arrangements can be made to accommodate your request.

NOTICE: It is possible that members of, and possibly a quorum of, other governmental bodies of the Village may be in attendance at the above stated meeting to gather information. No action will be taken by any governmental body at the above stated meeting other than the governmental body specifically referred to in the above notice



2017 Operating and Capital Budgets

including 2016 Tax Levy and 2017 User Fees

October 7, 2016 Draft

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Village of Elm Grove
2017 Budget
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MEMO:

October 7, 2016

To: Village Trustees, Finance Committee

From: David De Angelis, Village Manager
Monica Hughes, Finance Director

RE: Village of Elm Grove 2017 Budget

Attached is a draft of the 2017 operating budget and capital budget for the years 2017-2021 for review and discussion at the October budget workshops. The state has continued to impose levy limits for local municipalities for 2017. The allowable increase is based on the percentage of net new construction value for the municipality plus a number of adjusting factors. The net new construction factor allows the Village of Elm Grove to increase its levy by 1.01% or $67,679. Other adjusting items, including last year's available but unused levy, allow the village to increase an additional $22,149 or a total of $89,828. The January 1, 2016 assessment value of village properties has increased .35% over the final 2015 value or $3,769,000. The village is moving to a full assessment every other year and this represents a year that values were unchanged, unless the property had building alterations or a sale. An increase in value will cause a decrease in the tax rate per $1,000 at the same levy dollars.

This budget currently includes a tax levy of $6,790,300 which is an increase of $89,430 or 1.31% over last year. At this current level, the levy is within the state levy limits and meets estimated expenditure restraint limits under the revised program guidelines. . Both the levy limit increase and the expenditure restraint increase are dependent on the net new construction number. Our net new construction growth was 1.01% this year which included a correction of the prior year assessment filing. The budget was developed to fund current year operations including a 10% increase to health insurance and no increase to employee wages. The village is currently exploring healthcare plan options with our current carrier and premium sharing. It is anticipated that the rates will be less and could be redirected to employee wage increases if supported by the Administrative and Personnel Committee and Village Board.

This budget also includes a reduction in the sewer taxes levied for the MMSD capital charge. The levy was reduced from $1,500,000 to $1,425,000 to allow levy dollars to be directed to other funds. The additional capital charge will be funded by the user fees which will increase slightly in 2017, $.20. This is possible because the last payment was made on the sewer debt in 2016 and still allows $300,000 to rebuild the funds used for the Underwood Creek Interceptor project completed in 2016.

The capital budget was first reviewed in September and identified a tax levy needed of $741,750. A number of changes have been made, which include

- moving the DPW excavator from 2021 to 2022,
- increasing the cost of the ambulance from $155,000 to $225,000 but also moving it from 2020 to 2021,
- moving the DPW truck with swap attachments from 2017 to 2018
- and transferring estimated $105,000 of general operating funds from the 2016 budget to the capital to fund the Watertown Plank Road Bridge

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The capital budget, as adjusted, now would require a tax levy of $609,500.

As noted in prior years the Village policy has been to prepare a draft of the budget for discussion in detail during October. At the same time certain important budget elements are not known and estimates must be used until further information is provided. There are still a number of items that staff will continue to look at during the next few weeks and may provide additional information at upcoming workshops.

To fund this budget as presented will require a tax levy increase of $89,430. As demonstrated below the following change in tax levy dollars would be needed:

Change in Tax Levy by fund	
General Fund	103,980
Library	28,675
EMS	6,775
Sewer Fund	(75,000)
5 Year Capital Fund	25,000
total increase	**89,430**

This draft budget reflects the following significant items:

1. The use of $100,000 of available fund balance in the general fund for contingency as we have in past budgets.
2. It also includes the use of fund balance of $5000 in EMS fund and $920 for the Stormwater Fund.
3. This budget includes the use of $75,000 for general fund operations which is the principal amount scheduled for payback of funds advanced for the limited municipal water project. This is being paid by the increment generated on the Heritage property. Using the payback of this advancement to fund the general fund operation began in 2011 to offset decreased state aid and to reduce the general fund balance.
4. No wage increases have been included.
5. The library combined 2 part-time positions into 1 full-time position including benefits during 2016. A public works employee became the general maintenance employee. A portion of his time, 25%, is budgeted in 2017 in public works. His public works position was also filled. A part-time position in the police department has been eliminated.
6. Required contributions to the state retirement plan, WRS, will increase by .4% of payroll for the general category, to 13.6% and by 1.62% to 17.8% for protective services. Of these increases employees will pay an additional .2%
7. Elections in 2017 are budgeted to cover 2 elections as compared to 4 in 2016, which included a presidential.
8. The dispatch budget includes a new line for annual 911 costs of $18,000. The village partnered with the City of Muskego and Village of Mukwonago for purchase of new 911 equipment.
9. Residential user fees are projected to be $672.72 as identified below- approximately the same as 2016

Proposed Fees include in budget	2017	2016	change
Sewer	$304.16	$303.96	0.20
Stormwater	130.32	129.04	1.28
Solid Waste	238.24	238.92	(0.68)
Total annual fee	$672.72	$671.92	$0.80
amount per month for fees	$56.06	$55.99	

10. Interest earnings continue to provide only a small amount of revenue as compared to a number of years ago. The current year has seen slight increase in earning through the local government

investment pool. The village also continues to invest funds in certificates of deposit to generate a higher rate of return.

11. The general fund reflects interest earnings of 3% for funds advanced to the municipal water project, which are providing a substantially larger return than the investment of those funds in the market.
12. State shared revenue will remain the same as 2016 at $80,235.
13. Expenditure restraint aid is budget at $102,950 as compared to 2016 at $103,785. The state allocates a set number of dollars to this program and as more municipalities qualify the dollars are allocated proportionately. The state allocation has not increased in years.
14. General transportation aid will remain approximately the same at $362,150.
15. The village contracts with SafeBuilt for building inspection services. A new contract and revised fee schedule were implement during 2016 and the 2017 budget reflects estimated revenue and expense under the new structure. It is anticipated that the building permit revenue will remain approximately the same but electrical and plumbing revenue will increase. Expenditures will correspondingly increase for this contracted service.
16. The paving budget for 2017 is $160,000, an increase of $15,000 over the 2016 budget. The budget also reflects anticipated grant fund of $22,000 from the local road improvement fund. Due to the increased costs of materials and the condition of Village roads staff feels it's important to increase funding to this area over the next few years to keep up with inflation. This proves to be challenging due to expenditure restraint. Staff feels this expenditure line needs to continue to increase over the next few years to a level of $200,000 annually.
17. New equipment requests are included in the capital budget

Sewer Fund

The sewer budget reflects a current year capital charge of $1,587,300 for 2017, down from $1,606,740 in 2016. This charge is based on the Village's equalized property values and MMSD capital budgeting. The village is charged a rate per $1,000 of equalized value. The rate decreased from 1.530 to 1.477. The capital charge changes annually as MMSD evaluates and priorities its needed projects. The projected rate for next year is $1.539 generating a capital charge of $1,703,000 before returning to 1.42 in 2019. This is an ongoing expense to village property owners charged by MMSD. The Village has funded a substantial portion of this charge through the tax levy in the past. This year's budget includes a sewer levy of $1,425,000 a reduction from 2016. The Village made its final payment in 2016 on its sewer debt from 1996. Due to debt refunding, the payments had decreased each year which has allowed the village to fund part of the increased capital charge on the user fee without a large increase to the fee. The sewer levy will be $1.36 per $1000.

The village continues to participate in the partnership program with MMSD to address private property infiltration. The budget currently does not reflects any revenue or expense for the next phase of the program as we await word from MMSD on the funds which will be available in 2017. A budget amendment would then be made in 2017 upon project approval for expenses and corresponding revenue reimbursement from MMSD.

During 2016 $784,000 was budgeted for the Pilgrim Road Underwood Creek Interceptor project being done in conjunction with Brookfield. We share in the costs of this interceptor and will be responsible for 28% of the estimated cost of $2.8 million. Available funds in the sewer fund were used to finance this project. With the final payment of the sewer debt in 2016 the village planned to rebuild the fund balance with user fees previously allocated to debt over the next few years. As this project demonstrates, the village needs to have funds available for sewer repairs and reconstruction.

Library

The library budget will increase 4% in 2017. The budget includes the additional costs of changing two part-time positions to one full-time position with benefits. This was approved by the library board as of July 1, 2016. In past years the library fund had accumulated a balance which was then used to offset part of the levy required to fund this budget. The levy required will need to increase from $350,000 to $378,675.

Capital Fund

During the September capital budget the proposed items were reviewed and discussed. The levy required at that time in the submitted budget was $741,750. The current budget proposes a capital levy of $609,500 as

compared to $584,500 last year. As indicated earlier a number of changes have been made since the September meeting.

Debt Service

There is no current tax levy for debt service. As mentioned above, the Village had general obligation debt for the sewer fund which was paid off during 2016 resulting in a decrease for 2017 debt payments. The Villageôs other outstanding debt issuance is for the stormwater project. The cost of this debt is supported through the stormwater utility fee and the tax increment on the TIF district. This debt was refinanced in February of 2012 to take advantage of the favorable interest market providing substantial savings. The villageôs tax increment district will provide an increment large enough to support its debt obligation for 2017 due to a one time correction for 2015 but will not be sufficient in future years and funds will need to be advanced to the TIF. The debt service fund is estimated to have $282,790 in available fund balance at the end of 2016 and an advancement to the TIF of $590,921. As the TIF pays these funds back they also would be available for future use.

TIF Fund

As stated above the TIF was created to fund part of the flood management project. The value of the tax increment district went down in 2015 due to an error in the assessment values reported. TIF values are determined by August 1 each year. The village had not yet completed its assessment year and estimates were used which resulted in an understated TIF value and increment generated. Under the state process a one-time correction will be made this year resulting in an additional increment value for 2017. During 2016 the TIF increment was not sufficient to pay its portion of the stormwater project debt, it will be in 2017, but if there is no additional growth, would not be sufficient in future years. The increment generated from MSP/Heritage is estimated to be $160,000 which will be used to repay the funds advanced to build the municipal water system and the Pay-Go obligation to the Heritage as agreed in the project plan. A payment plan has been developed to repay these obligations and will be evaluated annually if changes are needed. The Pay-Go obligation is only payable if increment is available.

This represents current information available for the 2017 budget. As additional information and numbers become available they will be provided to the committee for their review. Below is a chart identifying the major areas that contribute to the change in the tax levy. As noted this is a preliminary draft for review and discussion. Changes will be incorporated as additional information is available and/or recommendations made during the October review.

Below represents the allowable levy and the major components of the budget attributing to changes in the tax levy from the prior year

Tax Levy 2015		**6,700,870**
allowable increase		**89,828**
	allowable levy	**6,790,698**
	current levy	**6,790,300**
	Increase over 2015	**89,430**
	below limit	**398**
		Effect on tax levy increase (decrease)
General Fund Revenue		
Increase - LRIP grant funding		(22,000)
Increase in recycling rebate		(22,000)
Increase in police fine collections		(8,000)
increase in permits		(9,775)
Decrease in solid waste/recycling fees		14,750
Increase in cable fees		(3,000)
Increase in investment earnings		(13,000)
Decrease in cell tower revenue		5,000
Decrease in Pcard rebate		4,500
General Fund Expenses		
Wages		
Wages		-
Healthcare		
10% increase to 2016 rate		52,000
Reduce HRA expense from $100,000 to $75,000		(25,000)
Other		
Increase in legal fees		10,000
Increase in inspection fees (tied to permit revenue)		6,000
New item- 911 maintenance costs- dispatch		18,500
Increase- in dispatch health - new employee family		15,000
Increase in % for police WRS		18,000
Increase in paving		15,000
Increase in public works wages and benefits .25 FTE		23,000
Increase in public works equipment maintenance		3,000
Increase in public works winter road maintenance		4,000
Increase in forestry budget- tree care and emerald ash removal		10,000
Increase -transfer to capital fund		7,500
	General Fund	**103,475**
Other Funds		
Increase in levy for library operations		28,675
Increase in levy for EMS operations		6,775
Decrease in sewer levy		(75,000)
Increase to levy for funding Capital Project budget		25,000
	other funds	**(14,550)**
	tax levy increase required	**88,925**

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Village of Elm Grove
2017 Budget

Tax Levy		
December 2015 levy		6,700,870
allowable increase		89,828
Maximum levy allowable		6,790,698
Proposed 2016 Levy		**6,790,300**
increase from 2015		$ 89,430
	% increase	**1.33%**
	Tax rate	$6.4960
rate increase		$0.07710
% rate increase		1.20%

Property Value Information *(in thousands)*				
	Assessed Value		**Equalized Values**	
	w/o TID	full value	w/o TID	full value
as of 1/1/15	1,043,922	1,072,806	1,050,056	1,076,397
as of 1/1/16	1,045,301	1,076,575	1,074,675	1,112,491
change	1,379	3,769	24,619	36,094
% change	0.13%	0.35%	2.34%	3.35%

Change for Average Household			
		2015	2016
Average single family house value		434,580	433,700
Per Assessment(without condos)	tax rate	$6.41890	$6.49600
	Village tax	$2,790	$2,817
	tax increase		27.00
	Fees		
	sewer	303.96	$304.16
	stormwater	129.04	130.32
	solid waste	238.92	238.24
	total fees	671.92	672.72
		fee increase	0.80
	net change taxes and fees		$27.80

Village of Elm Grove
Calculation of Allowable Tax Levy
Per WI Department of Revenue

Allowable 2016 increase for 2017 budget			
2015 levy			6,700,870
new construction	0.0101 % inc		67,679
2016 levy limit before adjustments			6,768,549
Adjustments to Levy Limit			
Increase for unused levy from 2015			26,459
Increase -Village share of rescinded taxes			
Decrease- stormwater fee increase			(4,310)
Allowable adjustments			22,149
2016 payable 2017 allowable levy			6,790,698
Current proposed levy			6,790,300
under limit			*398*
Allowable increase		$	89,828
			1.34%

Village of Elm Grove

Tax Levy Historical Summary

Levy By Fund	2017	2016	2015	2014	2013
General Fund	4,011,775	3,907,795	3,837,855	3,761,320	3,694,415
Debt Service	-		-		
5 Year Capital Fund	609,500	584,500	602,000	600,000	539,000
subtotal	4,621,275	4,492,295	4,439,855	4,361,320	4,233,415
SPECIAL REVENUE FUNDS					
Library	378,675	350,000	348,425	359,250	336,980
EMS	186,350	179,575	179,575	179,250	188,500
Stormwater Operations	179,000	179,000	179,000	179,000	179,000
Sewer Fund	1,425,000	1,500,000	1,500,000	1,500,000	1,555,500
subtotal special revenue	2,169,025	2,208,575	2,207,000	2,217,500	2,259,980
TOTAL TAX LEVY	6,790,300	6,700,870	6,646,855	6,578,820	6,493,395
Levy Dollar Increase	89,430	54,015	68,035	85,425	41,300
Levy Percent Change	1.33%	0.81%	1.03%	1.32%	0.64%

Tax Rate Summary

Assessed Value Tax Rate					
Assessed Value without TID	1,045,301	1,043,922	1,025,040	959,883	983,847
Tax Rate	6.4960	6.4189	6.8538	6.6145	6.6000
Tax Rate Percent Change	1.20%	-6.35%	3.62%	5.07%	3.38%
Equalized Value Tax Rate					
Equal Value without TID	1,074,675	1,050,056	1,030,237	955,610	988,225
Tax Rate	$ 6.3185	$ 6.3814	$ 6.8844	$ 6.5708	$ 6.5708
Tax Rate Percent Change	-0.99%	-7.31%	4.77%	4.23%	1.94%

Residential User Fee Summary

Fees included in budget	2017	2016	2015	2014	2013
Sewer	304.16	$303.96	$301.00	$284.44	$290.80
Stormwater	130.32	129.04	124.05	122.80	121.61
Solid Waste	238.24	238.92	227.45	215.92	214.70
Total annual fee	$672.72	$671.92	$652.50	$623.16	$627.11
annual increase	$0.80	$19.42	-$3.95	-$3.95	$21.16
	0.12%	2.98%	-0.63%	-0.63%	3.39%
amount per month for fees	$56.06	$55.99	$51.93	$51.93	$52.26

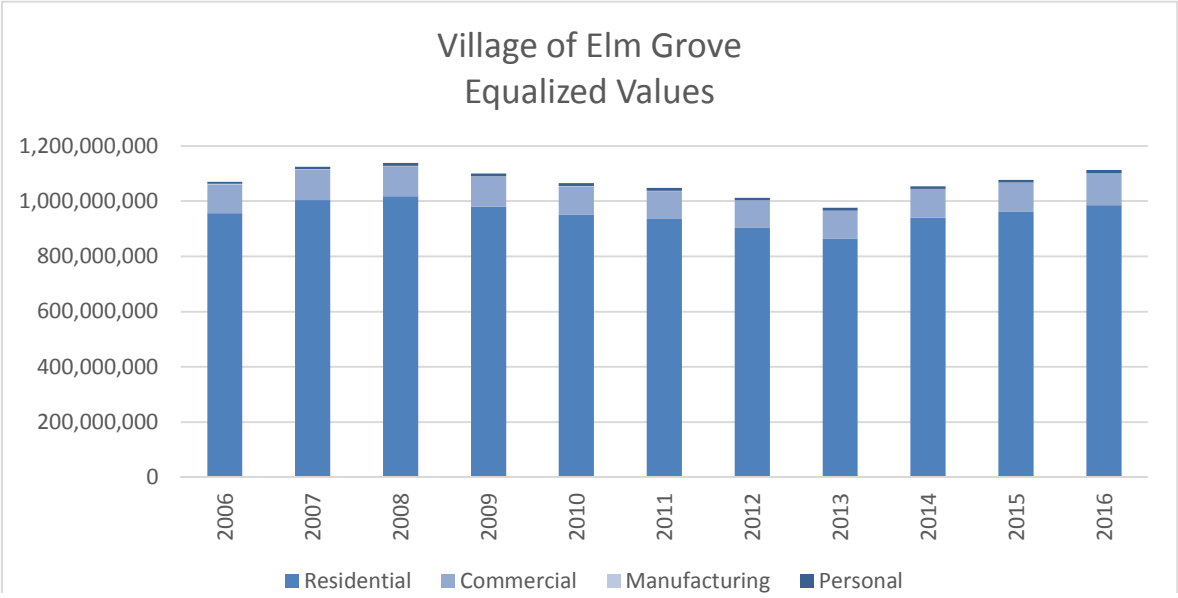
Village of Elm Grove
January 2016 Property Values

used for December 2015 tax bills- funding for 2016 budget

	Assessed	Equalized	
Residential	957,722,300	985,065,300	97.22%
Commercial	109,559,400	116,757,200	93.84%
Manufacturing	-	-	
Personal Property	9,293,000	10,668,500	87.11%
	1,076,574,700	1,112,491,000	96.77%
TID increment	(31,273,835)	(37,815,700)	82.70%
total value without TID increment	1,045,300,865	1,074,675,300	97.27%

Summary of Annual Equalized Values and changes

Year	Residential	Commercial	Manufacturing	Personal	Total	% change
2006	956,486,700	104,661,300	1,348,400	7,786,500	1,070,282,900	
2007	1,004,268,600	111,044,000	1,284,300	7,881,200	1,124,478,100	5.06%
2008	1,017,544,400	109,137,600	1,284,300	10,540,800	1,138,507,100	1.25%
2009	979,193,000	109,308,400	1,234,200	10,315,100	1,100,050,700	-3.38%
2010	951,481,300	101,881,800	1,234,200	10,500,800	1,065,098,100	-3.18%
2011	935,375,300	100,789,100	1,234,200	10,047,300	1,047,445,900	-1.66%
2012	902,904,100	98,390,400	1,234,200	9,201,600	1,011,730,300	-3.41%
2013	864,694,500	101,123,000	-	10,853,700	976,671,200	-3.47%
2014	939,736,000	105,168,000	-	9,380,600	1,054,284,600	7.95%
2015	961,280,300	106,397,500		8,719,100	1,076,396,900	2.10%
2016	**985,065,300**	**116,757,200**	**-**	**10,668,500**	**1,112,491,000**	**3.35%**



Village of Elm Grove
2016 Budget
Allocating Specific revenues to Expenditure

		Revenues				
	Expenditures	Fees	Intergovernmental Revenue	Licenses, Fines, Permits	total specific revenue	Expenditures net of direct revenues
Operating Budget						
Contingency	119,000					119,000
General Government incl inspectio	1,296,660	3,300	-	175,200	178,500	1,118,160
Public Safety						
Dispatch	518,025				-	518,025
Police	2,167,150	1,500	2,880		4,380	2,162,770
Court	93,320			167,000	167,000	(73,680)
Fire	275,870		35,500	3,450	38,950	236,920
EMS	302,450	110,000			110,000	192,450
total Public Safety	3,356,815	111,500	38,380	170,450	320,330	3,036,485
Infrastructure and Public Health					-	-
Public Works and Forestry	976,475	5,200	22,000		27,200	949,275
Solid waste	507,575	507,500	55,395		562,895	(55,320)
Stormwater	778,720	447,300	150,000		597,300	181,420
Municipal Water	-					-
total infrastructure	2,262,770	960,000	227,395	-	1,187,395	1,075,375
Sewer	2,090,500	956,500	-		956,500	1,134,000
Community Leisure					-	-
Recreation	193,550	163,000			163,000	30,550
Library	423,300	12,200	31,610		43,810	379,490
total Community Leisure	616,850	175,200	31,610	-	206,810	410,040
	9,742,595	2,206,500	297,385	345,650	2,849,535	6,893,060

This sheet demonstrates the budgeted 2017 expenditures by categories and the revenues specifically generated to fund the expenditure. The right column identifies the net expense by category and then below additional revenues and the tax levy required to fund this budget

other revenues	
state shared revenue	80,235
expenditure restraint rev	102,950
Transportation aid	362,150
state computer aid	10,000
investment earnings	62,115
cell tower earning	137,300
cable TV franchise fees	68,500
misc revenue	4,500
TIF administrative support	3,590
total other revenue	831,340
tax levy required for operations	6,061,720
fund balance applied	
general fund- contingency	(100,000)
general fund- advance	(75,000)
library	-
EMS	(5,000)
stormwater	(920)
sewer	300,000
Add'l tax levy	
capital projects	609,500
Total Taxes Levied	6,790,300
allowable levy	6,790,698
under limit	(398)

Village of Elm Grove
Expenditure Budgets
Comparison of 2016-2017

	2016 Budget as amended	2017 Budget	dollar increase	% increase
General Fund Operations				
General Government	1,177,000	1,198,135	21,135	1.80%
Inspections	92,465	98,525	6,060	6.55%
Municipal Court	91,845	93,320	1,475	1.61%
Dispatch	485,950	518,025	32,075	6.60%
Police	2,135,625	2,167,150	31,525	1.48%
Fire	274,340	275,870	1,530	0.56%
Public Works	797,550	839,475	41,925	5.26%
Solid Waste	499,250	500,075	825	0.17%
Forestry	125,225	137,000	11,775	9.40%
Recreation	189,680	193,550	3,870	2.04%
New Equipment	800	-	(800)	-100.00%
Contingency	121,800	119,000	(2,800)	-2.30%
Transfer to other funds		7,500	7,500	
subtotal -General Fund	*5,991,530*	*6,147,625*	*156,095*	*2.61%*
Special Revenue Fund Operations				
Library	407,625	423,300	15,675	3.85%
EMS	295,700	302,450	6,750	2.28%
subtotal	6,694,855	6,873,375	178,520	2.67%
Other Fund Operations *include transfer to debt service*				
Sewer -not including project below	2,403,535	2,090,500	(313,035)	-13.02%
Stormwater - not including project below	617,320	628,720	11,400	1.85%
Municipal Water	-	-	-	
subtotal	3,020,855	2,719,220	(301,635)	-9.99%
total operating expenditures	9,715,710	9,592,595	(123,115)	-1.27%
less interfund transfers to debt service	(1,109,546)	(888,393)	221,153	-19.93%
Total Operations	**8,606,164**	**8,704,202**	**98,038**	**1.14%**
TIF Special Revenue	517,908	594,588	76,680	14.81%
Capital Fund Approved Expenditures	1,353,421	421,088	(932,333)	-68.89%
Capital Fund- Fire truck	185,000		(185,000)	
Sewer Fund- Underwood Interceptor Project	784,000	-	(784,000)	
Stormwater Fund- creek daylighting design		150,000		
Debt Service	1,109,544	891,309	(218,235)	-19.67%
Total Budgeted Expenditures	**12,556,037**	**10,761,187**	**(1,944,850)**	**-15.49%**

Village of Elm Grove
Expenditure Restraint Calculation

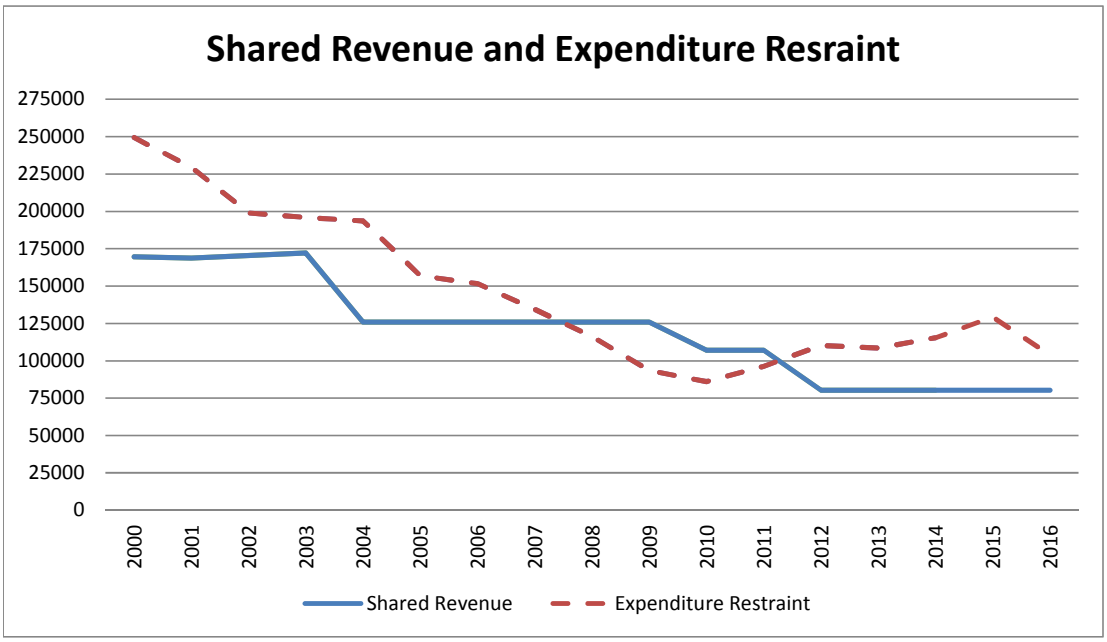
Note: budget increase must be within growth percentage to be eligible for expenditure restraint program

Budget Comparison			2017	2016
1	Total general fund budget expenditures	(a)	6,147,625	5,991,530
new procedure	taxes levied for other funds			
	sewer		1,425,000	1,500,000
	stormwater		179,000	179,000
	library		378,675	350,000
	capital		609,500	584,500
	ems		186,350	179,575
	total other taxes levied	(b)	2,778,525	2,793,075
	total general fund under new guidelines	(a+b)	8,926,150	8,784,605

Budget Change Calculation

2017 Adjusted general fund budgeted expenditures	8,926,150
2016 Adjusted general fund budgeted expenditures	8,784,605
General Fund budget dollar change	141,545
General fund budget percentage change	1.6%

CPI thru August 2016 -last 12 mos			1.10%	final based on Sept
new constuction	1.01%	60%	0.606%	
total increase allowed			1.706%	
rounded to nearest .1%			1.70%	
max budget under restraint program			$8,933,889	
$ growth allowed			$149,284	
under restraint limit			7,739	



Village of Elm Grove
Estimated Fund Balance at December 31, 2016

Change in Fund Balance 12/31/16 (estimated)											
	General Fund	Debt Service	5 Year Capital	Sewer	Library	EMS	Storm Water	TIF Spec Rev	Municipal Water	Library Gift	total
Balance @ 12/31/15	2,253,975	871,409	1,843,518	1,387,810	20,110	123,060	18,963	(1,350,414)	-	49,983	5,218,414
											-
Estimate 2016 Revenue	5,869,103	1,111,846	673,743	2,459,011	391,880	290,525	648,049	504,453	-	-	11,948,610
											-
Estimate 2016 Expense	5,988,758	1,109,544	1,543,920	3,171,759	411,025	299,360	617,433	549,794	-	-	13,691,593
Est balance @ 12/31/16	2,134,320	873,711	973,341	675,062	965	114,225	49,579	(1,395,755)	-	49,983	3,475,431
											-
increase/(decrease)	(119,655)	2,302	(870,177)	(712,748)	(19,145)	(8,835)	30,616	(45,341)	-	-	(1,742,983)

Fund Balance by Categories											
Unspendable											
Advanced to municipal water	804,835										804,835
Advanced to TIF		590,921									590,921
Delinquent PP Tax											-
Restricted											-
K. Schmidt - fire	9,000										9,000
ACT 102 Grant Funds						35,100					35,100
Koening Estate						64,500					
TEMS						5,500					
Library					965					49,983	50,948
Debt Service		282,790									282,790
Committed											-
for Fund Specific Use			973,341	675,062		(775)	49,579				1,697,207
Assigned											-
Donations	57,150					600					
Drill Fund balance	6,500					4,300					10,800
For next year's budget	175,000				-	5,000					180,000
Unassigned Fund Balance	1,081,835	-	-	-	-		-	(1,395,755)	-	-	(186,170)
Total Estimated Fund Balance	2,134,320	873,711	973,341	675,062	965	114,225	49,579	(1,395,755)	-	49,983	3,475,431

Fund Balance Policy- Unassigned	1,081,835	18%
General Fund Operating Budget	6,147,625	
policy parameter- 15%	922,144	
25%	1,536,906	

Fund Balance Poicy- Unrestricted = Committed+Assigned+ Unassigned	
Fund Balance Policy not to exceed 30%	1,844,288
Balance per above	1,320,485
	21%

excess fund balance above 0.00

The Village has adopted a fund balance policy identifying parameters for the unassigned balance to be within 15%-25% of the following year's general fund expenditure budget. It also identifies and overall limit to "unrestricted" general fund balance of not greater than 30%. If the Village exceeds these limits the policy recommends that the finance committee and Village board review the long-term needs of the village and develop a plan to bring the fund balance into compliance.

Village of Elm Grove
Fund Balance Historical Summary

Year Ended	General	Debt Service	5 Year Capital Fund	Sewer	Library	EMS	Storm Water Operations	TIF Special Revenue		Library Gift Trust	Water Project
12/31/16	2,134,320	282,790	973,341	675,062	965	114,225	49,579	(1,395,755)		49,983	-
12/31/15	2,253,975	400,829	1,843,518	1,387,810	20,110	123,060	18,963	(1,350,414)		49,983	
12/31/14	2,336,794	425,172	1,189,659	1,327,416	22,548	144,188	173,610	(444,533)		43,883	(993,018)
12/31/13	2,264,412	397,548	1,874,744	1,229,252	6,086	154,863	240,332	(470,695)		55,785	(952,137)
12/31/12	2,373,040	267,481	1,662,256	1,086,514	18,701	66,743	236,036	(599,347)		57,547	(29,827)
12/31/11	2,390,693	269,076	1,352,205	1,021,876	17,515	65,865	200,537	(595,057)		54,052	
12/31/10	2,422,732	149,271	1,836,066	965,221	7,882	57,546	163,042	(712,646)		45,181	
12/31/09	2,410,497	781,542	1,753,863	1,023,698	10,176	42,151	165,096	(869,844)		47,003	
12/31/08	2,410,730	482,630	1,832,857	964,386	7,178	66,371	93,757	(913,056)		46,392	
12/31/07	2,398,848	335,460	1,502,638	964,018	22,233	42,990	201,307	(812,222)		45,477	
12/31/06	2,252,966	477,791	1,367,270	779,022	10,956	65,777	142,169	(582,202)		47,934	
12/31/05	1,770,330	37,894	1,329,137	958,287	6,050	37,784	6,985,080			38,373	
12/31/04	1,591,134	31,772	1,326,209	1,058,649	14,455	39,434	811,144			78,822	
12/31/03	1,347,238	401,718	1,182,693	1,043,560	21,041	16,549	4,309,575			100,270	
12/31/02	1,622,039	31,138	1,232,863	856,277	3,461		(30,700)			94,944	
12/31/01	1,984,624	33,479	1,151,977	734,316	749		104,213			92,157	

Debt Service Fund Balance reduced by amounts advanced to TIF for debt on stormwater project. These funds are available for debt service or capital purchase where the Village would consider borrowing to fund

Village of Elm Grove
Wages and Benefits
2017 Budget

0% wages 10% healthcare

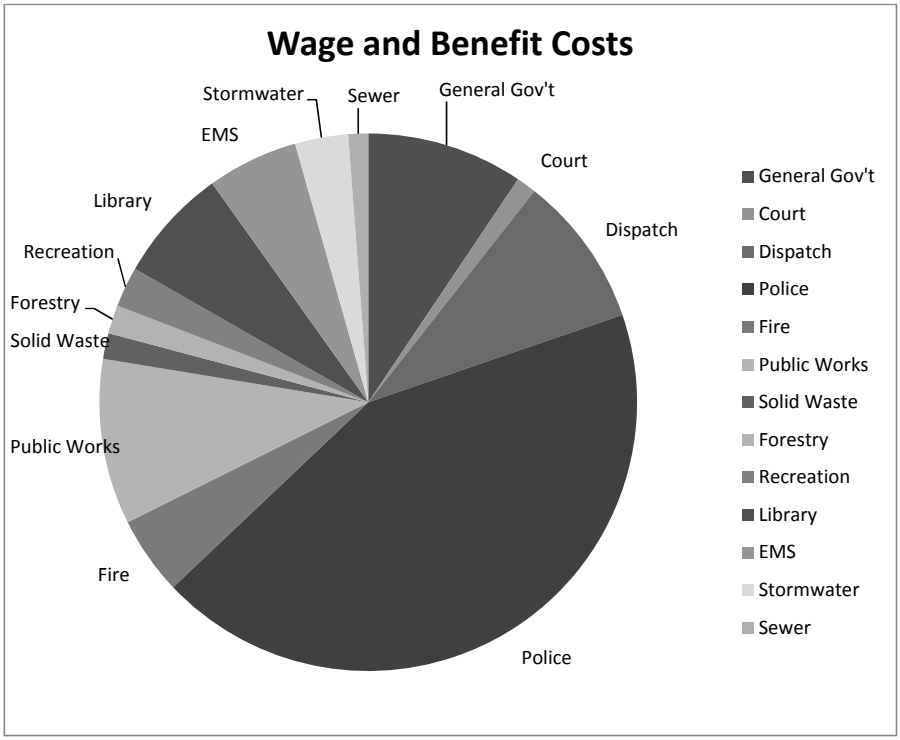
Department	Wages	Overtime	FICA	WRS	Employee WRS	Health/dental	life	Disability	Total
General Gov't	341,650	1,500	26,350	45,800	(22,900)	61,500	1,650	1,100	456,650
Court	51,050		3,900	5,275	(2,405)				57,820
Dispatch	280,500	15,000	24,250	40,100	(20,050)	102,500	450	475	443,225
Police	1,392,000	80,000	112,700	260,000	(101,050)	348,000	2,200	1,700	2,095,550
Fire	191,525		15,025	14,375	(3,275)	4,550	300	6,400	228,900
Public Works	328,900	10,000	25,950	43,400	(21,700)	94,150	1,750	650	483,100
Solid Waste	54,700		4,225	6,000	(3,000)	13,650			75,575
Forestry	67,725		5,600	8,650	(4,325)	4,550	200	100	82,500
Recreation	99,350		7,985	6,470	(3,235)	6,500	50	105	117,225
total in General Fund	2,807,400	106,500	225,985	430,070	(181,940)	635,400	6,600	10,530	4,040,545
Library	278,000		21,775	33,500	(16,750)	16,275	650	300	333,750
EMS	238,600		18,075	13,500	(5,250)				264,925
Stormwater	106,595		8,455	15,000	(7,500)	33,450			156,000
Sewer	42,875		2,925	5,200	(2,600)	9,100			57,500
total in Village Budget	3,473,470	106,500	277,215	497,270	(214,040)	694,225	7,250	10,830	4,852,720

(214,040) employee contributions

total wages and overtime	3,579,970
Fire on call	(100,000)
EMS on call	(153,000)
seasonal	(56,600)
	$ 3,270,370

net Village cost $ 283,230

599,725	Health
75,000	HRA
19,500	Dental
694,225	



Village of Elm Grove
2017 Wisconsin Retirement Rates

General Category of Employees

Components of Contribution	2012	2013	2014	2015	2016	2017
Employee Required	5.9%	6.65%	7.0%	6.8%	6.6%	6.8%
Employer Required	5.9%	6.65%	7.0%	6.8%	6.6%	6.8%
Total	11.8%	13.30%	14.00%	13.60%	13.20%	13.60%
					increase	0.4%

Public Safety Employees- Police and Fire Chief

	2012	2013	2014	2015	2016	2017
Employee Required	5.9%	6.65%	7.0%	6.8%	6.60%	6.80%
Employer Required	9.0%	9.75%	10.1%	9.5%	9.40%	10.60%
Total Retirement	14.90%	16.40%	17.10%	16.30%	16.00%	17.40%
Duty Disability	6.6%	6.6%	0.46%	0.46%	0.18%	0.40%
Total	21.5%	23.0%	17.6%	16.76%	16.18%	17.80%
					increase	1.62%

Village of Elm Grove
2017 Estimated Health Insurance Rates
Current United Healthcare Plan with renewal of 10% increase

Health Insurance - United

Village pays 80% of monthly premium and employees pays 20%
or 87.5% and 12.5% if employee participate in the wellness program
The Village uses a high-deductible plan to generate premium savings for both the Village and employees but fully funds employee exposure through its Health Reimbursement Account

Current Plan Includes :	Single	Family
Deductible	$ 5,000	$ 10,000
Co-insurance maximum	$ 1,350	$ 2,700
out-of-pocket maximum	$ 6,350	$ 12,700

Under healthcare reform employees are limited to above out of pocket maximum including co-pays.

2017 estimated rates	**at 12.5% employee contribution** Employee Annual	Village Annual	Total Annual	Cost per Hour based on 2080 hrs Employee	Village
United					
Single	864.72	6,052.80	6,917.52		
Average HRA Contribtion		850.00	850.00		
	864.72	6,902.80	7,767.52	$ 0.42	$ 3.32
Family	2,384.88	16,694.28	19,079.16		
Average HRA Contribtion		2,200.00	2,200.00		
	2,384.88	18,894.28	21,279.16	$ 1.15	$ 9.08

2016 rates	**at 12.5% employee contribution** Employee Annual	Village Annual	Total Annual	Cost per Hour based on 2080 hrs Employee	Village
United					
Single	786.12	5,502.48	6,288.60		
Average HRA Contribtion		1,000.00	1,000.00		
	786.12	6,502.48	7,288.60	$ 0.38	$ 3.13
Family	2,206.44	15,445.32	17,651.76		
Average HRA Contribtion		3,200.00	3,200.00		
	2,206.44	18,645.32	20,851.76	$ 1.06	$ 8.96

Opt-Out Provision

The Village also allows an eligible employee to opt-out of the insurance coverage
if they have other coverage available and pays the employee 75% of the Village's premium cost
The payout in 2017 will be $ 4,539.60 $ 2.53

2017 Proposed Budget

General Fund

Department	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2016 Estimate	2017 Budget
Revenue and other funding sources						
Taxes	3,694,415	3,761,320	3,842,718	3,907,795	3,907,795	4,011,775
Intergovernmental	744,688	709,702	695,665	629,100	653,960	671,110
Licenses & Permits	196,380	176,115	167,727	167,250	164,575	178,650
Fines, Forfeitures	155,977	158,057	176,230	159,000	174,525	167,000
Public Charges/Fees	483,468	491,347	508,862	511,300	519,888	517,500
Recreation Fees	169,952	154,104	161,826	163,710	166,207	163,000
Commercial Revenues	220,105	256,875	285,862	252,400	278,653	260,000
Total Revenue	5,664,985	5,707,520	5,838,890	5,790,555	5,865,603	5,969,035
Transfer in from TIF				-	3,500	3,590
Budgeted Fund Balance Used						
Planned F/B usage				60,675		75,000
Surplus Applied	117,790	-	86,761	140,500		100,000
Total Revenue And Budgeted Use of Fund Balance	5,782,775	5,707,520	5,925,651	5,991,730	5,869,103	6,147,625

Expenditures						
General Government	1,093,951	1,145,000	1,123,993	1,177,000	1,246,978	1,198,135
Inspections	111,497	98,847	99,597	92,465	96,950	98,525
Municipal Court	109,043	82,129	85,008	91,845	95,525	93,320
Dispatch	417,732	407,975	454,057	485,950	480,085	518,025
Police	2,234,523	2,055,053	2,030,111	2,135,625	2,107,682	2,167,150
Fire	265,478	258,175	269,282	274,340	267,570	275,870
Public Works	681,515	716,944	792,712	797,550	772,325	839,475
Solid Waste	449,793	458,632	474,494	499,250	476,250	500,075
Forestry	117,066	115,858	119,675	125,225	138,300	137,000
Recreation	195,862	189,216	191,076	189,680	194,293	193,550
New Equipment	1,315	9,495	8,073	800	800	-
Contingency	-	-	-	121,800	-	119,000
Transfer of funds	105,000	109,750	277,573	-	112,000	7,500
Total Expenditures	5,782,775	5,647,074	5,925,651	5,991,530	5,988,758	6,147,625

Village of Elm Grove
Schedule of Revenues- General Fund

Account Number	Account Title	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2016 YTD 9/30/2016	2016 Estimate	2017 Budget	% change 16-17
	Taxes								
1-411-1000	Property Tax	3,694,415	3,761,320	3,842,718	3,907,795	3,907,795	3,907,795	4,011,775	3%
	Taxes	3,694,415	3,761,320	3,842,718	3,907,795	3,907,795	3,907,795	4,011,775	3%
	Intergovernmental Revenue								
1-422-1000	State Shared Revenue	80,237	80,250	80,237	80,235	12,036	80,235	80,235	0%
1-422-1000	Expenditure Restraint Program	108,547	115,430	128,210	103,785	103,787	103,787	102,950	-1%
1-422-3000	Fire Insurance Tax from State	29,250	32,273	32,684	32,500	35,683	35,683	35,500	9%
1-425-3000	State Transportation Aids	463,040	416,736	375,062	361,100	270,734	360,979	362,150	0%
1-426-3000	State Computer Aid	10,530	10,000	10,000	10,000	10,000	10,000	10,000	0%
1-428-9000	Misc State Aids + wildlife grant		9,802	2,501	5,000	-	5,000		
	Local Road Improvement Gran	-	-	22,700				22,000	
1-428-9040	Dept of Justice- Police Vest Re	2,235	658		400	1,601			-100%
1-428-9050	St of WI- Police Training Grant	2,880	2,720	2,880	2,880	2,880	2,880	2,880	0%
	Reimb fr Elmbrook- Police	5,937							
1-445-5000	County Recycling Rebate	42,032	41,833	41,391	33,200	55,396	55,396	55,395	67%
	Total Intergovernmental Revenue	744,688	709,702	695,665	629,100	492,117	653,960	671,110	7%
	License and Permits								
1-431-1000	Liquor License	8,630	8,247	9,758	8,500	9,050	9,100	9,100	7%
1-431-2000	Operator License	3,035	2,735	3,275	2,800	3,100	3,150	3,150	13%
1-431-3000	Sign License Fee	693	349	585	400	455	475	475	19%
1-431-6000	Cigarette License	500	400	500	500	500	500	500	0%
1-433-2000	Dog & Cat License	4,149	3,992	3,886	4,100	2,860	4,000	4,000	-2%
1-434-1000	Other Licenses	491	1,134	321	500	1,232	1,200	1,200	140%
1-434-3000	Fire Inspection Fee	3,450	3,475	3,450	3,450	-	3,450	3,450	0%
1-435-1000	Building Permits	100,586	105,051	96,419	100,000	71,772	90,000	100,000	0%
1-435-2000	Electrical Permits	25,273	21,249	21,751	21,000	20,554	25,000	27,150	29%
1-435-3000	Plumbing Permits	20,168	16,000	14,920	13,500	14,722	18,000	20,000	48%
1-435-9000	Occupancy and Other Permits	15,970	1,569	2,646	2,800	1,340	1,750	1,650	-41%
1-435-9100	Building Board Fee ($30)	1,625	2,070	2,856	2,800	1,380	1,700	1,700	-39%
1-435-9200	Plan Review Fee	9,126	6,665	6,269	6,000	3,118	4,150	4,275	-29%
1-435-9400	Zoning/Plan Commission Fees	2,684	3,179	1,091	900	1,580	2,100	2,000	122%
	License and Permits	196,380	176,115	167,727	167,250	131,663	164,575	178,650	7%
	Fines, Forfeitures and Penalties								
1-436-1000	Court Fines Collected	251,470	243,996	268,125	265,000	201,365	268,500	265,000	0%
1-436-2000	Court Fine Expense	(95,493)	(85,939)	(91,895)	(106,000)	(55,460)	(93,975)	(98,000)	-8%
	Fines, Forfeitures and Penalties	155,977	158,057	176,230	159,000	145,905	174,525	167,000	5%
	Public Charges for Services								
1-441-9000	General Government	2,169	3,679	3,150	2,800	3,214	3,300	3,300	18%
1-441-9100	Collection-Personal Property	221	690	1,372		-			
1-442-1000	Public Safety	6,597	4,457	4,959	2,500	1,530	1,500	1,500	-40%
1-442-3000	Reimbursement for Hwy 18	659	332	1,213	-				
1-444-4000	Driveway/Roadcut	5,981	7,025	5,328	2,000	2,140	2,500	2,500	25%

Village of Elm Grove
Schedule of Revenues- General Fund

Account Number	Account Title	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2016 YTD 9/30/2016	2016 Estimate	2017 Budget	% change 16-17
1-444-600	Yard Waste Recycling	1,197	9,340	1,403	1,200	382	500	500	-58%
1-445-5100	Leaf Bag Revenue	524	690	1,080	550	37	700	700	27%
1-445-5200	Solid Waste User Fee	465,160	463,754	488,377	500,250	509,888	509,888	507,500	1%
1-445-9000	Special Brush Pickup ($60)	960	1,380	1,980	2,000	960	1,500	1,500	-25%
	sub-total	483,468	491,347	508,862	511,300	518,151	519,888	517,500	1%
	Recreation Department								
1-446-2000	Swim Team	13,780	11,949	10,618	13,000	10,825	10,825	10,800	-17%
1-446-3000	Swimming Lesson (incl synch	21,513	17,251	20,204	20,300	18,151	18,151	19,100	-6%
1-446-4000	Swimming Admission Fees	40,945	36,176	41,069	40,660	43,008	43,008	41,000	1%
1-447-7000	Pool Rentals	5,625	4,875	5,125	5,375	4,500	4,500	5,000	-7%
	Revenue from Swimming Pool	*81,863*	*70,251*	*77,016*	*79,335*	*76,484*	*76,484*	*75,900*	-4%
1-446-5000	Tennis Team	3,547	3,515	4,490	4,450	5,450	5,450	5,400	21%
1-446-6000	Tennis Lesson	10,626	7,120	5,485	5,700	5,711	5,711	5,700	0%
1-446-7000	Tennis Court Rental Fees	1,942	3,501	3,110	3,000	1,750	3,000	3,000	0%
	Revenue from Tennis	*16,115*	*14,136*	*13,085*	*13,150*	*12,911*	*14,161*	*14,100*	7%
1-446-9000	Camp Elm Grove	8,331	10,499	10,661	11,800	12,871	12,871	12,500	6%
1-447-9420	Joint Recreation Programming	4,749	3,380	6,503	5,450	8,241	8,300	7,000	28%
1-447-0000	Baseball	9,969	8,938	9,488	9,700	9,680	9,680	9,650	-1%
1-447-1000	Fitness Classes (aerobics, pila	24,732	22,201	17,875	17,400	17,463	17,500	17,000	-2%
1-447-2000	Concession Sales	7,009	7,158	6,352	7,000	7,681	8,000	7,500	7%
1-447-3000	Picnic Gazebo Reservation Fe	4,837	4,527	6,089	6,525	6,937	6,959	7,000	7%
1-447-6000	Youth Activities	6,394	5,428	6,336	5,900	3,026	3,100	4,000	-32%
1-447-8000	Summer Sports Programs	3,215	6,222	7,335	6,650	6,230	6,230	6,500	-2%
1-447-9020	Misc Rec Revenue	480	529	136	250	684	700	250	0%
1-447-9050	Adult Programs	2,238	810	905	500	1,964	2,200	1,600	220%
1-447-9100	Ticket Sales -amusement	20	25	45	50	22	22		-100%
	Recreation Department sub-total	169,952	154,104	161,826	163,710	164,194	166,207	163,000	0%
	Total Public Charges for Services	653,420	645,451	670,688	675,010	682,345	686,095	680,500	1%
	Commercial Revenues								
1-429-0000	Cable TV Franchise Fees (3%)	63,313	63,680	66,010	65,500	34,142	67,000	68,500	5%
1-481-1000	Interest on Investments	9,848	8,993	12,889	10,000	13,859	21,000	25,500	155%
	Interest on Advance to Water 3	10,509	27,543	26,819	26,100	12,302	24,600	24,100	-8%
1-481-2000	Other Interest	468	107	321	500	80	100	100	-80%
1-481-3000	P-card rebate	264	10,309	12,708	8,000	5,139	5,139	3,500	-56%
1-482-1000	Rental of Land	200	200	200	200	1,000	1,000	1,000	400%
1-437-0000	Insurance Dividends/Rebates	7,695	11,902	28,398	-	17,714	17,714	-	
1-482-2000	Cell Tower Revenue	127,808	133,837	138,458	142,100	122,130	142,100	137,300	-3%
	miscellaneous		304	59	-	10			
1-485-1000	Donations	1,171						-	
	Commercial Revenues	220,105	256,875	285,862	252,400	206,376	278,653	260,000	3%
	Total Revenues	5,664,985	5,707,520	5,838,890	5,790,555	5,566,201	5,865,603	5,969,035	3.08%

Village of Elm Grove
Schedule of Revenues- General Fund

Account Number	Account Title	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2016 YTD 9/30/2016	2016 Estimate	2017 Budget	% change 16-17
	Fund Balance used	117,790		86,761	140,500			100,000	
	Fund Balance used -Advance repayment				60,675			75,000	
	trf fr TIF for admin fee						3,500	3,590	
	otal Revenues and Fund Balance to be used	5,782,775	5,707,520	5,925,651	5,991,730	5,566,201	5,869,103	6,147,625	2.60%

Village of Elm Grove
General Government

Department Description: The General Government category encompasses the activities of the Village Board and its committees. This area also includes all duties of the Village Manager/ Treasurer, Village Clerk/Deputy Treasurer, Finance, Zoning, Assessment, general building maintenance and general office administration.

PERSONNEL:	Full-time Equivalency (FTE)
Village Manager/Treasurer	1
Village Clerk/Deputy Treasurer	1
Zoning Administrator/Assistant to the Village Manager	1
Finance Director	.75
General Maintenance Employee	1
Administrative Assistant (2 part-time)	1
Assessor	1
Total	6.75

Services/Duties
Due to the Village's small size the people noted above all fall under the category of general government. One person, as compared to a department, usually has the responsibility for certain tasks with specific duties segregated to maintain controls and meet service needs.

- Village Board sets policy and is legislative governing body
- Village Manager responsible for
    - administration and enforcement of policies, programs and ordinances within Village
    - coordinates and supervises all village departments
    - official role of treasurer as defined by state statutes
    - emergency management director
- Village Clerk/Deputy Treasurer
    - Daily responsibilities of Treasurer and Clerk as defined in state statutes
    - Preparation of tax roll
    - Tax collection
    - Accounts payable function
    - Accounts receivable functions
    - Collection of fees
    - Cash management
    - Administration of licenses

    - Elections
    - Meeting notices and publications
    - Records requests and retention
    - Preparation of minutes of Village Board and committee meetings
    - Required reporting to state of Wisconsin
- Finance Director
    - Maintenance of Village accounting records
    - Preparation of Village annual financial statement
    - Preparation of Village budget
    - Coordinate annual Village audit
    - Payroll administration
    - Employee benefit administration
- Zoning Administrator/ Assistant to Village Manager
    - Enforcement of building and zoning codes
    - Staff assistance to building board and planning commission
    - Coordinate building permits and projects submitted
    - Assist the Village Manager as needed
- Assessment services for improvements and annual Village-wide reassessment
- General facilities maintenance
- Administrative Assistant
    - Telephone and front office citizen assistance
    - Preparation of meeting materials
    - Assist with Property tax collection
    - Assist with collection of all fees and payments
    - Assist with recreation registration
    - Administer absentee voter ballots
    - Assist with building board and permits
    - Assist other department personnel with office tasks

Village of Elm Grove
Schedule of Expenditures-General Fund

Account Number	Account Title	2013 Actual	2014 Actual	2015 Actual	2016 budget	2016 YTD 9/30/2016 pr 20	2016 Estimate	2017 Budget	% change 16-17
	General Government								
1-514-1000	Salaries	299,871	309,848	332,410	341,750	264,643	355,500	341,650	0%
	Overtime	2,717	1,848	1,555	1,500	2,758	1,500	1,500	0%
1-514-2000	WI Retirement	38,700	43,226	45,238	45,200	40,598	46,350	45,800	1%
1-514-2001	WRS Employee	(19,528)	(21,700)	(22,565)	(22,600)	(20,022)	(23,175)	(22,900)	1%
1-514-2005	Life Insurance	1,329	1,578	1,585	1,650	1,253	1,650	1,650	0%
1-514-2010	Social Security	22,768	23,529	25,529	26,600	23,060	27,350	26,350	-1%
1-514-2015	Health/Dental Insurance	63,526	51,870	48,488	49,500	52,611	59,475	61,500	24%
1-514-2025	Disability Insurance	1,471	1,466	1,478	1,500	1,169	1,100	1,100	-27%
	wages and benefit subtotal	*410,854*	*411,665*	*433,718*	*445,100*	*366,070*	*469,750*	*456,650*	3%
1-514-3000	Dues/ Memberships	11,213	9,947	10,067	10,000	7,486	10,000	10,000	0%
1-514-3099	Miscellaneous	4,702	5,597	5,640	4,800	3,188	4,800	4,800	0%
1-514-3100	Election Inspectors	3,399	5,037	2,789	7,000	4,185	7,000	3,200	-54%
1-514-3110	Printing-Elections	203	99	280	500		500	250	-50%
1-514-3115	Legal Notices-Elections	44	-		100		100	100	0%
1-514-3125	Computer Programming-Electi	1,080	1,100		-		-		
1-514-3199	Miscellaneous -Elections	268	1,260	1,991	1,240	1,895	1,500	500	-60%
1-514-3200	Licenses (dog / background ch	1,762	1,968	2,035	1,700	96	1,800	1,800	6%
1-514-3300	Tax Roll Preparation/Printing	4,538	4,540	4,538	4,540		4,540	4,540	0%
1-514-3310	WI Dept of Agriculture-	800	800	800	800	800	800	800	0%
1-514-3315	Auditing Fees	11,441	12,275	12,449	12,750	10,456	13,000	13,500	6%
1-514-3320	Elmbrook Humane Society	8,925	8,925	8,925	8,925	6,694	8,925	8,925	0%
1-514-3325	Office Equip Maintenance	1,008	1,235	1,008	1,500	948	1,500	1,500	0%
1-514-3326	Village Copy Equipment	6,400	6,974	8,272	7,500	5,872	8,500	9,000	20%
1-514-3330	Computer Maintenance	50,621	54,937	61,012	66,000	63,771	66,000	69,375	5%
1-5143331	Internet Expenses	16,144	20,213	23,565	30,400	31,077	33,000	30,000	-1%
1-514-3332	GIS Expense	6,610	6,910	4,880	6,000	5,438	6,000	4,375	-27%
1-514-3335	Assessor Services	98,755	96,277	63,938	98,400	68,927	109,000	100,000	2%
1-514-3350	Building Cleaning-contracted	23,100	22,825	23,100	23,100	17,542	23,100	23,100	0%
1-514-3360	Payroll Services	6,553	6,726	5,521	6,400	2,734	6,400	6,575	3%
1-514-2020	Flexible Benefit Administration	(695)	690	960	1,200	995	1,200	1,200	0%
1-514-2030	HRA Administration	1,839	2,328	2,100	2,400	1,772	2,400	2,400	0%
1-514-3370	Wildlife Management	137	1,038	1,910	500	516	516	600	20%
1-514-3375	Deer Management	3,493	8,928	7,376	7,500	5,530	6,500	6,500	-13%
1-516-3100	Legal Expense	17,362	29,302	18,152	25,000	22,449	35,000	35,000	40%
1-516-3105	Attorney Retainer	12,807	12,852	12,621	13,200	8,330	14,280	14,650	11%
1-516-3110	Zoning/Ordinance Expense	3,468	6,495	5,085	3,500	946	3,500	3,500	0%
1-517-3100	Utilities	109,445	114,583	98,679	115,000	68,039	100,000	105,000	-9%
1-517-3200	Blg Maintenance and Supplies	30,785	37,942	38,697	35,000	57,509	60,000	40,000	14%
1-519-3100	Office Supplies	5,847	3,100	3,875	4,500	2,070	3,500	3,500	-22%
1-519-3200	Printing/Publications/Postage	13,148	10,900	12,423	12,000	6,173	10,000	10,000	-17%
1-519-3500	Uncollectible/ Refunded Taxes	1,719	31,550	34,910	-	5,628	5,628	-	
1-519-3605	July 4th Celebration	13,293	14,000	13,581	14,000	14,627	14,000	14,000	0%
	Elmbrook Senior Taxi				1,620		1,620	1,620	0%
1-519-3699	Community Relations	2,839	2,956	6,336	4,000	994	11,500	4,000	0%
	other expenses subtotal	*473,053*	*544,309*	*497,515*	*531,075*	*426,687*	*576,109*	*534,310*	1%
	Insurance								
1-519-3415	Gen Liab/ Crime/Commercial	35,489	36,121	36,707	36,725	36,772	36,775	37,725	3%

Village of Elm Grove
Schedule of Expenditures-General Fund

Account Number	Account Title	2013 Actual	2014 Actual	2015 Actual	2016 budget	2016 YTD	2016 Estimate	2017 Budget	% change 16-17
1-519-3416	Professional Police Liability	19,756	20,052	20,360	20,750	20,353	20,355	21,250	2%
1-519-3425	Business Property/Fire	11,992	12,466	13,175	12,525	11,204	11,204	11,000	-12%
1-519-3430	Vehicle	26,782	26,208	27,434	28,500	27,817	27,825	29,000	2%
1-519-3435	Public Officials	17,946	18,441	18,516	18,600	18,712	18,715	19,200	3%
1-519-3445	Workers Compensation	98,079	75,738	76,568	83,725	86,495	86,245	89,000	6%
	Business Insurance subtotal	*210,044*	*189,026*	*192,760*	*200,825*	*201,353*	*201,119*	*207,175*	3%
	General Government	1,093,951	1,145,000	1,123,993	1,177,000	994,110	1,246,978	1,198,135	1.8%

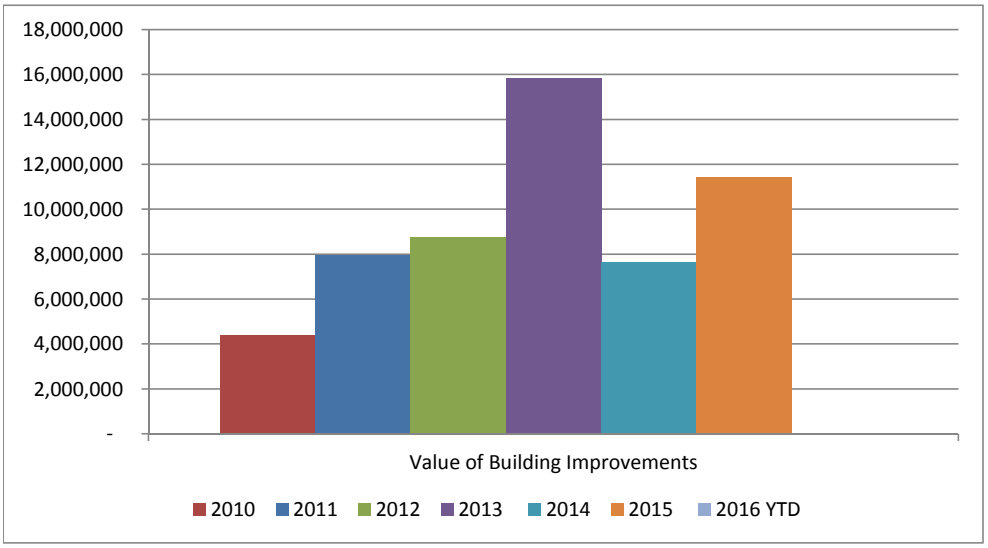
Village of Elm Grove
Schedule of Expenditures-General Fund

Account Title	2013 Actual	2014 Actual	2015 Actual	2016 budget	2016 YTD to 9/30/2016	2016 Estimate	2017 Budget	change 16-17
Inspection Costs- Contracted with SafeBuilt								
Building	69,757	65,996	63,090	62,000	43,420	60,000	65,000	5%
Electrical	23,588	17,527	19,858	17,325	13,424	18,750	17,650	2%
Plumbing	14,849	13,175	14,027	11,140	10,926	15,000	12,875	16%
Special	3,303	2,149	2,622	2,000	2,780	3,200	3,000	50%
Inspections	111,497	98,847	99,597	92,465	70,550	96,950	98,525	6.6%

Permit revenue including plan review							
Total permit revenue	171,123	150,534	142,005	143,300	111,506	138,900	153,075
% of costs to revenue	65%	66%	70%	65%	63%	70%	64%

Annual Permit Summary							
Year	2010	2011	2012	2013	2014	2015	2016 YTD
Total Permits Issued	740	751	773	834	837	935	
Building Permits Issued	153	159	176	179	175	237	
New Single Family Home	0	6	5	8	5	7	
Value of Building Improvements	4,371,243	7,948,928	8,763,755	15,828,900	7,654,689	11,448,692	
Value of New Homes	-	3,547,780	4,355,080	3,525,000	3,233,900	4,169,600	

*** 2013 includes MSP- Heritage Development



Village of Elm Grove
Municipal Court

Department Description:

FUNCTIONS: This program provides for costs associated with the processing, prosecution, adjudication, and appeal of approximately 2700 municipal cases per year, and all associated record keeping.

PERSONNEL:

Judge	Part-time elected position
Court Clerk (police department employee)	.6 FTE
clerk (assists on court night)	.05 FTE
Bailiff- Police Officer (overtime)	75 hrs per yr

Services/Duties

- Track each municipal citation from issuance to final adjudication;
- schedule initial appearances and trials;
- reconcile fines collected and distribute funds as required by law;
- coordinate appeals and jury trial requests;
- reconcile and distribute bails collected;
- effect court-ordered drivers license/registration suspensions;
- maintain court docket;
- prepare for and manage court nights;
- provide trial transcriptions and discovery demand records;
- Coordinate all functions with Municipal Judge, Municipal Attorneys, Police Department, and defendants/defense attorneys.

Village of Elm Grove
Schedule of Expenditures-General Fund

Account Number	Account Title	2013 Actual	2014 Actual	2015 Actual	2016 budget	2016 YTD 9/30/2016	2016 Estimate	2017 Budget	% change 16-17
	Muncipal court								
1-512-1000	Judge's Salary	9,030	9,037	11,727	13,000	10,000	13,000	13,000	0%
1-512-1060	Court clerks salaries	31,949	32,569	34,648	34,225	28,514	37,500	35,400	3%
1-512-1065	Court Bailiff	2,409	2,468	2,480	2,600	1,946	2,600	2,650	2%
1-512-2000	WI Retirement	4,803	5,127	5,283	4,950	4,083	5,350	5,275	7%
	WRS Employee	(2,125)	(2,187)	(2,357)	(2,255)	(1,882)	(2,475)	(2,405)	7%
1-512-2010	Social Security	3,222	3,372	3,737	3,825	3,738	4,050	3,900	2%
	wages and benefit subtotal	49,288	50,386	55,518	56,345	46,399	60,025	57,820	3%
1-512-1045	Office Supplies	2,969	3,763	3,288	3,000	2,557	3,000	3,000	0%
1-512-1070	Judicial Education	1,378	1,079	1,173	1,500	1,329	1,500	1,500	0%
1-512-1075	Legal Expense	52,055	25,658	24,596	30,000	17,260	30,000	30,000	0%
1-512-4399	Misc court expenses	3,353	1,243	433	1,000	240	1,000	1,000	0%
	other expenses subtotal	59,755	31,743	29,490	35,500	21,386	35,500	35,500	0%
	Court	109,043	82,129	85,008	91,845	67,785	95,525	93,320	1.6%

Legal Expense includes both costs for municipal court and circuit court. While the Village has seen a decrease in municipal court costs 2012 and 2013 saw a large increase to circuit court as the Village defended a number of OWI charges.

	Municipal	Circuit	total
2009	40,343	1,350	41,693
2010	38,983	8,908	47,891
2011	24,132	5,957	30,089
2012	26,167	30,515	56,682
2013	30,547	21,508	52,055
2014	23,385	2,273	25,658
2015	22,008	2,588	24,596

Village of Elm Grove
Dispatch Department

Department Description:

This budget identifies costs associated with maintaining the Dispatch Center, the community's only 24 hour/day, 7day/week link with their local government. Program also provides clerical and record keeping function to police; and communication services to Police, Fire and EMS Departments; and off-hours communications to Public Works and General Government. In 2016 the village partnered the City of Muskego and Village of Mukwonago on combined purchase of 911 system and equipment. The annual costs of this system are new beginning in 2017 and have been identified on a separate expenditure line.

PERSONNEL:

Dispatchers	6 FTE

Services/Duties

DISPATCH:

- Receive and react to all citizen calls for service, information and emergency (911) assistance.
- Provide communications for Police, Fire, EMS;
- Provide after-hours service to Public Works and General Government.

CLERICAL:

- Perform all routine clerical services for Police Department, including the time-critical transcription of reports needed for court proceedings.
- Maintain numerous databases (ie: keyholders, master name index, home check list, etc.)
- Perform initial record keeping for Fire and EMS calls.
- Provide walk-in service for Police, EMS, and Fire.
- Provide after-hours security monitoring for entire complex, and at all times for officer's prisoner processing.

Village of Elm Grove
Schedule of Expenditures-General Fund

Account Number	Account Title	2013 Actual	2014 Actual	2015 Actual	2016 budget	2016 YTD 9/30/2016 pr 20	2016 Estimate	2017 Budget	% change 16-17
	DISPATCH								
1-520-1000	Salaries	248,645	252,972	273,160	285,050	209,585	275,400	280,500	-2%
	Overtime	28,012	16,492	11,694	13,850	5,915	21,000	15,000	8%
1-520-2000	WI Retirement	36,708	37,692	38,688	39,450	28,208	38,500	40,100	2%
1-520-2001	WRS Employee	(18,572)	(18,993)	(19,336)	(19,725)	(14,104)	(19,250)	(20,050)	2%
1-520-2005	Life Insurance	744	811	995	850	697	800	450	-47%
1-520-2010	Social Security	21,851	20,590	21,489	23,550	16,207	23,300	24,250	3%
1-520-2015	Health/Dental Insurance	52,687	50,559	78,763	85,500	62,594	84,250	102,500	20%
1-520-2025	Disability Insurance	403	475	475	475	356	475	475	0%
	wages and benefit subtotal	*370,478*	*360,598*	*405,928*	*429,000*	*309,458*	*424,475*	*443,225*	3%
1-520-3105	Uniforms/Clothing	665			300		300	300	0%
1-520-3300	Communications-Radios	3,035	3,154	5,302	5,400	6,010	6,010	5,400	0%
1-520-3310	Communications-Phone	5,741	6,839	5,821	6,500	3,832	6,500	7,900	22%
1-520-3315	ProPhoenix/TIME	34,324	34,415	34,342	39,000	29,048	36,500	37,000	-5%
new	911 Maintenance							18,500	
1-520-3420	Training/Conferences	1,433	1,568	1,403	2,500	1,848	2,100	2,500	0%
1-520-3425	Recruitment	192	-	95	1,000	1,750	2,000	1,000	0%
1-520-3505	Office Supplies/Printing	490	864	304	1,250	333	1,200	1,200	-4%
1-520-3510	Office Equipment	1,374	537	862	1,000	434	1,000	1,000	0%
	Other expenses-subtotal	*47,254*	*47,377*	*48,129*	*56,950*	*43,255*	*55,610*	*74,800*	31%
	Dispatch	417,732	407,975	454,057	485,950	352,713	480,085	518,025	6.6%

Village of Elm Grove
Police Department

Department Description:
This program provides funding for costs associated with preventative patrol; criminal and traffic law enforcement; investigations; requests for assistance; community problem-solving; maintenance of the peace; prosecution of offenders; community education and awareness; records maintenance; and assistance to other Village Departments.

PERSONNEL:	Full-time Equivalency FTE
Police Chief	1
Assistant Chief	1
Lieutenant	1
Sergeant	3
Detective	1
Patrol Officers	10
Subtotal- sworn officers	17
IT manager	1
Administrative clerk	.4
Total	18.4

Services/Duties
PATROL:
High-visibility preventative patrol establishes a police presence and sense of security in the community, while officers are on watch for

- traffic, criminal and Village code violations,
- hazardous conditions;
- crime-inviting situations;
- persons in need of assistance;
- opportunities for citizen interaction.

TRAFFIC: Activities aimed at maintaining and improving traffic safety and orderliness. Includes:

- accident investigation;
- traffic enforcement;
- parking enforcement;
- assisting motorists;
- investigating traffic complaints and suspicious vehicles;
- bicycle code enforcement;
- traffic management at special (planned or unplanned) events.

CRIMINAL:

- Investigation and reports on criminal activities;
- evidence processing and storage;

- felony and misdemeanor apprehensions;
- prisoner processing;
- non-arrest and juvenile dispositions;
- other investigations;
- field interviews;
- special details;
- case management;
- false alarm management.

ADMINISTRATIVE & GENERAL:

- Building and residential checks;
- animal calls;
- assist citizens;
- assist other Village Departments (including EMS as EMT-Basics);
- municipal & circuit court preparation and testimony;
- public relations;
- crime prevention;
- department administration- internal affairs, policy development, recruitment, coordination, training, personnel supervision and development;
- equipment service;
- planning and budgeting,
- records management
- supervision and management of dispatch
- management and scheduling of municipal court security.

Call Summary

Based on 2015 statistics-

- over 7,500 activities annually;
- investigating approximately 3,900 calls for service
- conduct approximately 28,000 business checks annually
- approximately 900 vacation home checks.
- Officers initiated approximately 3600 traffic contacts, annually.
- 2015 Police Annual Report is available on web-site providing more detail of department activities, statistics and personnel

Village of Elm Grove
Schedule of Expenditures-General Fund

Account Number	Account Title	2013 Actual	2014 Actual	2015 Actual	2016 budget	2016 YTD 9/30/2016 pr 20	2016 Estimate	2017 Budget	% change 16-17
	Police								
1-521-1000	Salaries and wages	1,324,988	1,294,142	1,319,073	1,402,600	1,025,177	1,379,000	1,392,000	-1%
	Overtime *(odd yr includes*	81,337	82,657	77,959	65,000	43,114	80,000	80,000	23%
1-521-2000	WI Retirement	303,403	231,845	228,775	238,200	170,853	237,000	260,000	9%
1-521-2001	WRS Employee share	(8,405)	(37,898)	(83,106)	(97,675)	(70,595)	(97,100)	(101,050)	3%
1-521-2005	Life Insurance	2,224	2,058	1,964	2,300	1,991	2,200	2,200	-4%
1-521-2010	Social Security	103,911	101,588	102,705	112,350	77,541	111,675	112,700	0%
1-521-2015	Health/Dental Insurance	341,755	295,130	308,124	336,500	242,636	324,000	348,000	3%
1-521-2025	Disability Insurance	1,620	1,555	1,561	1,650	1,174	1,700	1,700	3%
	Unemployment		785			437	437	-	
	wages and benefit subtotal	*2,150,833*	*1,971,077*	*1,957,055*	*2,060,925*	*1,492,328*	*2,038,912*	*2,095,550*	2%
1-521-3100	Uniform cleaning/clothin	2,082	2,818	2,761	3,000	2,239	3,370	3,400	13%
1-521-3105	New/replacement unifor	5,401	4,069	6,552	5,000	3,894	5,000	5,000	0%
1-521-3130	Mileage	939	348	1,168	300	548	500	500	67%
1-521-3200	Gasoline	36,760	31,999	23,801	25,000	11,369	18,000	20,000	-20%
1-521-3210	Vehicle Maintenance	5,043	6,835	13,417	9,000	2,673	9,000	9,000	0%
1-521-3215	Other Equipment	1,059	210	1,085	1,000	211	1,000	1,000	0%
1-521-3400	Dues/Publication	1,124	705	1,129	1,000	750	1,000	1,000	0%
1-521-3410	Firearms Expense/trainir	4,541	3,168	3,957	6,000	6,386	6,500	6,500	8%
1-521-3415	Education Reimburseme	2,850	6,500		-				
1-521-3420	Training/conferences	7,493	9,664	5,777	8,000	5,117	8,000	8,000	0%
1-521-3425	Recruitment	7,687	4,467	1,000	2,400	1,800	2,400	2,400	0%
1-521-3505	Office Supplies/ Printing	3,080	2,712	2,920	2,500	1,392	2,500	2,500	0%
1-521-3510	Office Equipment Mainte	400	215	773	1,000	74	1,000	1,000	0%
	SCIT/MIU		5,000	4,000	4,000	4,000	4,000	4,800	20%
1-521-3540	Crime Prevention	1,703	1,915	2,745	3,000	564	3,000	3,000	0%
1-521-3555	Investigative Supplies	1,658	1,709	1,008	2,000	805	2,000	2,000	0%
1-521-3599	Misc Patrol/Crime Exper	1,870	1,642	963	1,500	890	1,500	1,500	0%
	other expenses subtotal	*83,690*	*83,976*	*73,056*	*74,700*	*42,712*	*68,770*	*71,600*	-4%
	Police	2,234,523	2,055,053	2,030,111	2,135,625	1,535,040	2,107,682	2,167,150	1.5%

VILLAGE OF ELM GROVE
FIRE DEPARTMENT

FUNCTIONS: The Fire Department provides fire prevention and suppression, light and heavy rescue, and hydrant maintenance.

The department currently operates 5 vehicles; and will be purchasing a new type vehicle for rapid response in late 2016 or early 2017.

Fire Trucks		estimated life	replacement cost	SL cost per yr
2491	2007 Tanker Freightliner- 2000 gallons	30	180,000	6,000
2492	1987 Tanker Freightliner- 3600 gallons	30	180,000	6,000
2461	2010 Engine Pierce 1000 gallons	30	650,000	21,667
2462	1990 Engine Pierce 1000 gallon	30	650,000	21,667
2471	1998 100' Platform Pierce	30	900,000	30,000
			2,560,000	85,333

PERSONNEL: The department consists of approximately 38 volunteer members who are paid-on-call for response to emergency situations. The department's current membership includes

- Fire Chief- position is a .5 FTE paid position
- 1 fire inspector – paid an hourly wage
- Volunteer Paid on Call Members

Through the years the department has kept pace with changing technology in fire service by continuously upgrading volunteer training, personal equipment and apparatus. Each month the department trains on a different aspect of fire service operations, ranging from Hazmat Awareness to Rapid Intervention. The EGVFD has strong relations with its neighboring communities through joint training and Mutual Aid Response Agreements.

MISSION STATEMENT: The Elm Grove Volunteer Fire Department shall be comprised of a proficient team of fire service professionals, providing a quality service to the Village of Elm Grove, stressing safety for residents and department members.

	2008	2009	2010	2011	2012	2013	2014	2015
Structure Fires	3	3	3	2	3	3	2	1
Vehicle Accidents/Rescues	17	10	12	13	17	17	16	17
Vehicle Fires	1	3	1	0	1	0	1	0
Power Lines/Arcing Equipment	7	9	9	7	8	9	10	21
Propane/ Gas Leak or Fire	7	5	5	5	6	3	7	2
Oil/Fuel Spills	3	5	3	0	1	1	0	4
Smoke/ Fumes / CO2 Detector	13	9	19	14	12	11	15	18
Rubbish/ Brush Fires	0	1	5	4	1	1	2	0
Flood Related Calls	3	0	0	0	0	0	0	0
Other Fires/ Electric Problems	5	8	10	9	4	5	1	3
False Alarms	51	40	30	36	40	22	34	32
Mutual Aid Response	38	25	22	28	19	27	21	25
Misc Service Calls	15	4	6	3	8	12	13	21
	163	**122**	**120**	**121**	**120**	**111**	**122**	**144**

Village of Elm Grove
Schedule of Expenditures-General Fund

Account Number	Account Title	2013 Actual	2014 Actual	2015 Actual	2016 budget	2016 YTD 9/30/2016	2016 Estimate	2017 Budget	% change 16-17
	FIRE DEPARTMENT								
1-523-1000	Fire Chief, Inspector	43,250	43,889	44,239	46,525	35,983	46,525	46,525	0%
	Paid on Call wages	94,454	95,761	97,913	100,000	-	96,000	100,000	0%
1-523-1200	Daytime Employee Pay	42,064	37,050	44,270	45,045	27,233	45,000	45,000	0%
1-523-2020	WI Retirement (VEG employe	14,655	12,945	14,786	13,600	10,642	13,675	14,375	6%
	WRS- employee share	(1,516)	(2,432)	(3,390)	(3,350)	(4,800)	(6,150)	(3,275)	-2%
1-523-2010	Social Security	13,750	13,882	14,566	15,000	13,218	14,700	15,025	0%
1-523-2015	Health Insurance	4,286	3,834	3,987	4,150	3,175	4,150	4,550	10%
1-523-2000	Life/Disability Insurance	6,493	6,645	5,669	6,400	6,631	6,700	6,700	5%
1-523-2030	unemployment tax	480			-	-			
	wages and benefit subtotal	*217,916*	*211,574*	*222,040*	*227,370*	*92,082*	*220,600*	*228,900*	1%
1-523-1010	Drill Payments	10,200	10,200	10,200	10,200	10,200	10,200	10,200	0%
1-523-1030	Special Response Team	2,469	2,469	2,469	2,470	2,470	2,470	2,470	0%
1-523-3200	Truck Maintenance	17,876	18,539	16,624	14,000	11,703	14,000	14,000	0%
1-523-3205	Supplies & Maintenance	10,334	8,666	9,202	11,300	6,070	11,300	11,300	0%
1-523-3300	Uniforms/Clothing	317	355	723	750	393	750	750	0%
1-523-3400	Communications	1,784	1,604	3,248	2,250	663	2,250	2,250	0%
1-523-3500	Dues/Subscriptions	2,995	2,095	2,165	2,500	2,094	2,500	2,500	0%
1-523-3520	Fire Prevention	1,238	2,001	1,362	2,000	2,088	2,100	2,000	0%
1-523-3530	Training/Conferences	349	672	1,249	1,500	134	1,400	1,500	0%
	other expense subtotal	*47,562*	*46,601*	*47,242*	*46,970*	*35,815*	*46,970*	*46,970*	0%
	Fire	265,478	258,175	269,282	274,340	127,897	267,570	275,870	0.6%

VILLAGE OF ELM GROVE
DEPARTMENT OF PUBLIC WORKS

Department Description: The Department is responsible for

- 42 miles of public streets,
- stormwater and sewer maintenance,
- mowing and landscape of islands, boulevards and road sides,
- assists with park maintenance,
- Provides daytime support to the Fire Department, Emergency Medical Services and Recreation Department.

Specific tasks include:

- Street maintenance including street lights and signage
- brush collection including Christmas trees
- traffic control,
- staffing and operating Village Yard Waste Facility,
- storm sewers
- sanitary sewers
- ditching,
- paving
- Snow and ice removal.
- Maintenance of all Village owned vehicles and facilities.
- Assist with special events

Personnel

Director of Public Works	1 FTE
Lead Worker	1 FTE
Mechanic	1 FTE
Laborer	4 FTE
Seasonal Maintenance	1.2 FTE includes seasonal workers at approximately 2200 hours

Village of Elm Grove
Schedule of Expenditures-General Fund

Account Number	Account Title	2013 Actual	2014 Actual	2015 Actual	2016 budget	2016 YTD 9/30/2016	2016 Estimate	2017 Budget	% change 16-17
	Public Works								
1-541-1000	Salaries and Wages	296,247	302,894	306,106	316,500	233,057	307,700	328,900	3.9%
	Overtime	10,569	19,368	9,810	10,000	6,582	10,000	10,000	0%
1-541-2000	WI Retirement	38,931	42,551	40,844	40,450	29,090	39,550	43,400	7%
1-541-2001	WRS Employee share	(20,470)	(21,720)	(20,397)	(20,225)	(14,456)	(19,775)	(21,700)	7%
1-541-2005	Life Insurance	1,408	1,352	1,563	1,525	1,371	1,650	1,750	15%
1-541-2010	Social Security	22,396	23,496	23,006	25,000	17,209	24,500	25,950	4%
1-541-2015	Health/Dental Insurance	96,317	76,924	79,194	88,500	64,034	85,295	94,150	6%
1-541-2025	Disability Insurance	604	581	1,221	800	429	650	650	-19%
1-541-2030	Unemployment	66		261					
	wages and benefit subtotal	*446,068*	*445,446*	*441,608*	*462,550*	*337,316*	*449,570*	*483,100*	4%
1-541-3000	Telephones/Alarms	1,870	2,092	1,832	2,000	1,330	2,000	2,000	0%
1-541-3010	Utilities	15,337	17,412	13,349	16,500	8,957	13,500	14,500	-12%
1-541-3199	Bldg & Grounds Maint	10,158	12,344	8,746	5,000	2,943	5,000	5,000	0%
1-541-3200	Gasoline and Diesel Fuel	44,385	48,007	29,181	38,000	20,506	30,000	35,000	-8%
1-541-3210	Equip Maint & Supplies	32,145	43,983	66,183	42,000	33,819	42,000	45,000	7%
1-542-3100	Signs, posts, line painting	18,419	12,883	20,097	18,000	12,757	18,000	18,000	0%
1-542-3120	Electicity-Street Lighting	17,414	17,259	16,052	17,500	13,049	17,000	17,500	0%
1-542-3130	Street Light Repair	2,455	4,715	3,762	2,000	1,594	2,000	2,000	0%
1-542-3199	Misc Traffic Control	519	-	915	1,000	-	1,000	1,000	0%
1-542-3200	Training/Conferences	691	1,532	1,492	2,000	358	750	2,000	0%
1-542-3210	Uniforms	3,343	3,963	3,780	4,000	634	4,000	4,000	0%
	Facility Dude/Mobile 311							6,375	
1-542-3220	Miscellaneous	3,750	3,692	3,065	4,000	3,200	4,000	2,000	-50%
1-542-3300	Consulting Services	9,758	14,925	15,017	5,000	3,590	5,500	5,000	0%
1-543-3100	Pavement Maintenance	17,605	58,588	134,821	145,000	9,745	145,000	160,000	10%
1-543-3200	Winter Road Maint	57,369	30,103	31,817	32,000	30,710	32,000	36,000	13%
1-543-3220	Equipment Rental	229	-	995	1,000	1,005	1,005	1,000	0%
	other expense subtotal	*235,447*	*271,498*	*351,104*	*335,000*	*144,197*	*322,755*	*356,375*	6%
	Public Works	681,515	716,944	792,712	797,550	481,513	772,325	839,475	5.3%

Village of Elm Grove
Solid Waste Department

The solid waste department includes the cost of residential trash and recycling pickup which the Village contracts and also the yard waste program. Residential trash and recycling removal is contracted through Johns Disposal Services. The contract provides "up the drive "service to residents. The contract includes an annual increase provision based on the CPI, consumer price index. Also included in the solid waste budget is the disposal of brush, logs, Christmas trees, leaves and grass clippings. The Village maintains a disposal facility at the public works yard for these items and also provides curb-side brush pickup to residents 3 times a year. The user fee supports both the contracted pickup and yard waste. The Village also receives a recycling rebate from Waukesha County annually on the amount of recycling process through the County.

PERSONNEL:

Yard Waste Facility Supervisor Part-time

Employee hours for this position provide an employee at the facility whenever it is available to residents to dispose of yard waste. This budget includes hours for works Saturdays from April through November, Sundays from 12pm-4pm and Tuesday and Thursday from 1-6pm. During the leaf season the facility would be open daily from 9-5pm to allow residents to dispose of leaves.

Costs of wages and benefits of Department of Public Works employees are transferred to this department for time spent handling the brush pickup and Christmas tree pickup. The department maintains a log of hours worked in this area and the transfers are dependent on this record. DPW equipment is used to maintain the yard facility and pick up brush.

	2009	2010	2011	2012	2013	2014	2015
Fee per resident	$200.32	$203.20	$203.70	$214.10	$214.70	$215.92	$227.45
Solid Waste (tons)	1945	1859	1983	1921	1995	2129	1880
Recycling - (tons)	531	538	461	445	431	349	693
% Recycled	21.4%	22.4%	18.9%	18.8%	17.8%	17.42%	26.9%
DPW Hours	986	1181	943	943	943	1036	1087

Village of Elm Grove
Schedule of Expenditures-General Fund

Account Number	Account Title	2013 Actual	2014 Actual	2015 Actual	2016 budget	2016 YTD 9/30/2016 pr 20	2016 Estimate	2017 Budget	% change 16-17
	Solid Waste								
1-544-1000	Salary and Wages	10,173	11,546	9,759	11,250	5,444	10,000	11,250	0%
1-544-2000	WRS	5,020	5,480	4,801	5,800	3,599	5,200	6,000	3%
	WRS employee	(2,508)	(2,740)	(2,403)	(2,900)	(1,801)	(2,600)	(3,000)	
1-544-2010	Social Securtity	3,666	3,844	3,982	4,225	2,843	3,800	4,225	0%
1-544-2015	Health/dental insur	12,848	11,720	10,021	12,575	7,614	12,500	13,650	9%
1-544-2020	Trf-Admin wages	13,008	13,240	13,568	14,075	10,644	14,200	14,200	1%
1-544-2030	Trf-DPW Labor -brush pickup	24,748	25,740	28,815	29,725	21,124	24,250	29,250	-2%
	wages and benefit subtotal	*66,955*	*68,830*	*68,543*	*74,750*	*49,467*	*67,350*	*75,575*	1%
1-544-3100	Waste Collection	235,360	240,014	248,738	256,000	152,563	251,000	256,000	0%
1-544-3200	Recycling Collection	112,332	114,218	129,458	135,000	76,651	131,400	135,000	0%
1-544-3500	Brush disposal	33,749	34,466	26,844	32,000	5,635	25,000	32,000	0%
1-544-3700	Misc and Hazardous waste	1,397	1,104	911	1,500		1,500	1,500	0%
	other expense subtotal	*382,838*	*389,802*	*405,951*	*424,500*	*234,849*	*408,900*	*424,500*	0%
	Transfer to Capital for replacement front end loader					7,000	7,000	7,500	
	Solid Waste	449,793	458,632	474,494	499,250	291,316	483,250	507,575	1.7%
	User Fee Revenue	465,160	463,509	488,377	500,250	509,888	509,888	507,500	
	residential user fee	$ 214.70	$ 215.92	$ 227.45	$ 238.92			$ 238.24	-0.28%

VILLAGE OF ELM GROVE
DEPARTMENT OF FORESTRY

Department Description The Forestry budget includes tree planting, tree removal, tree maintenance, landscaping of Village properties, and responding to questions from Elm Grove residents.

PERSONNEL:

Forester	One full-time forester with a part-time seasonal employee.

The position was changed from a part-time to a full-time after the retirement of a public works employee in 2008. It was determined that due to the extensive forestry work within the Village it would be beneficial to create a full-time position dedicated to forestry and not replace the public works position created due to a retirement. The forester position also assists with snow plowing and daytime firefighting.

The Forestry Department is responsible for tree trimming and removal of trees on Village property. Equipment is rented as needed for these tasks and outside services are contracted for removals if needed. The forestry department is assisted by public works when needed.

	2008	2009	2010	2011	2012	2013	2014	2015
Trees Planted	60	68	85	62	57	40	45	42
Total Trees Removed	58	333	279	225	248	221	164	203
Ash trees removed	13	103	104	80	71	61	43	45
Elm trees removed	28	125	59	53	79	83	40	61
Elm trees treated	14	15	13	15	12	13	8	9
Ash trees treated								

Village of Elm Grove
Schedule of Expenditures-General Fund

Account Number	Account Title	2013 Actual	2014 Actual	2015 Actual	2016 budget	2016 YTD 9/30/2016	2016 Estimate	2017 Budget	% change 16-17
	Forestry								
1-561-1000	Salaries and Wages	63,410	62,531	66,350	67,725	47,810	67,725	67,725	0%
	Overtime		2,100	960		1,477	1,000	1,000	
1-561-2000	WI Retirement	7,845	8,533	8,497	8,440	6,506	8,400	8,650	2%
		(3,954)	(4,333)	(4,203)	(4,220)	(3,253)	(4,200)	(4,325)	2%
1-561-2005	Life Insurance	187	179	285	200	311	200	200	0%
1-561-2010	Social Security	5,182	5,264	5,505	5,525	3,997	5,575	5,600	1%
1-561-2015	Health/Dental	4,286	3,834	3,987	4,150	2,962	4,200	4,550	10%
1-561-2025	Disability Insurance	79	79	79	105	59	100	100	-5%
	wages and benefit subtotal	*77,035*	*78,187*	*81,460*	*81,925*	*59,869*	*83,000*	*83,500*	2%
1-561-3200	Tree Care	8,218	7,373	13,995	10,000	3,405	10,000	15,000	50%
1-561-3300	Diseased Tree Treatment	1,515	1,091	1,530	2,500	2,204	2,500	2,500	0%
1-561-3350	Emerald Ash Removal	10,335	12,903	11,360	15,000	10,030	15,000	20,000	33%
1-561-3400	Landscaping	4,213	4,790	5,434	5,000	1,795	5,000	5,000	0%
1-561-3500	Tree Planting	14,813	10,688	5,212	10,000	21,655	22,000	10,000	0%
1-561-3700	Training and Misc	937	826	684	800	786	800	1,000	25%
	other expenses	40,031	37,671	38,215	43,300	39,875	55,300	53,500	24%
	Forestry	117,066	115,858	119,675	125,225	99,744	138,300	137,000	9.4%

Village of Elm Grove
Recreation Department

2016 Participant information will be updated and presented at budget workshop

DEPARTMENT DESCRIPTION:
The Recreation Department provides funding for the operation, maintenance, and improvement of Village Recreation Department sponsored activities in the park.

PERSONNEL:	Full-time Equivalency FTE
Recreation Director	1
Recreation Supervisor	1 during season
Approx. 35 seasonal staff	15.5 during season

SERVICES:
The Recreation Department provides year-round recreation programs for people of all ages. The principal operating cost for the programs consists of hourly seasonal employees or contract program instructors. In addition to these organized programs, several groups use the park facilities for their programs, for example, the Elm Grove Soccer and Tennis Clubs. Furthermore, the department schedules gazebo and pool rental reservations. The department also runs adult sports leagues.

The Recreation Department consists of overseeing the Village parks which include:

- Pool Complex
- Playground Equipment
- 9 Tennis Courts
- 2 Gazebos
- 1 Basketball Court
- 2 Sand Volleyball Courts
- 6 soccer fields
- 1 Sledding Hill
- 1 Ice Skating Rink
- 1 Educational Native Planting Area
- Over 3 miles of pathway
- 2 Softball Diamonds

PROGRAM /ENROLLMENT SUMMARIES:
The Recreation Department offers several programs that run throughout the year. Below is a recap of the number of participants in 2014 - 2016.

	2014	2015	2016		2014	2015	2016
Swimming Lessons- group	373	384		Camp Elm Grove	138	139	
Swimming Lessons- Private	102	112		Sunset Playhouse Programs	34	31	
Swimming Team	104	92		Elm Grove Campout	0	38	
Resident Pool Passes-single	53	64		Youth Sports Programs	117	132	
Resident Pool Passes –family	72	75		Youth Programs	87	91	
Non-Resident Pool Passes- single	13	12		Dance classes (child and adult)	38	31	
Non Resident Pool Passes- family	14	10		Adult Education	29	17	
Tennis Lessons-group	130	109		Fitness Classes	313	321	
Tennis Lessons- private	0	1		Total	1653	1697	
Tennis Team	36	38					

Village of Elm Grove
Schedule of Revenues and Expenditures- Recreaton.

Account Number	Account Title	2013 Actual	2014 Actual	2015 Actual	2016 budget	2016 YTD 9/30/2016	2016 Estimate	2017 Budget	% change 16-17
	Recreation Revenue								
1-446-2000	Swim Team	13,780	11,949	10,618	13,000	10,825	10,825	10,800	-17%
1-446-3000	Swimming Lesson	21,513	17,251	20,204	20,300	18,151	18,151	19,100	-6%
1-446-4000	Swimming Admission Fee	40,945	36,176	41,069	40,660	43,008	43,008	41,000	1%
1-447-7000	Pool Rentals	5,625	4,875	5,125	5,375	4,500	4,500	5,000	-7%
	Revenue from Swimming Pool	*81,863*	*70,251*	*77,016*	*79,335*	*76,484*	*76,484*	*75,900*	-4%
1-446-5000	Tennis Team	3,547	3,515	4,490	4,450	5,450	5,450	5,400	21%
1-446-6000	Tennis Lesson	10,626	7,120	5,485	5,700	5,711	5,711	5,700	0%
1-446-7000	Tennis Court Rental Fees	1,942	3,501	3,110	3,000	1,750	3,000	3,000	0%
	Revenue from Tennis	*16,115*	*14,136*	*13,085*	*13,150*	*12,911*	*14,161*	*14,100*	7%
1-446-9000	Camp Elm Grove	8,331	10,499	10,661	11,800	12,871	12,871	12,500	6%
1-447-9420	Joint Recreation Programs	4,749	3,380	6,503	5,450	8,241	8,300	7,000	28%
1-447-0000	Baseball	9,969	8,938	9,488	9,700	9,680	9,680	9,650	-1%
1-447-1000	Fitness Classes	24,732	22,201	17,875	17,400	17,463	17,500	17,000	-2%
1-447-2000	Concession Sales	7,009	7,158	6,352	7,000	7,681	8,000	7,500	7%
1-447-3000	Gazebo Reservation Fees	4,837	4,527	6,089	6,525	6,937	6,959	7,000	7%
1-447-6000	Youth Activities	6,394	5,428	6,336	5,900	3,026	3,100	4,000	-32%
1-447-8000	Summer Sports Programs	3,215	6,222	7,335	6,650	6,230	6,230	6,300	-5%
1-447-9020	Misc Rec Revenue	480	529	136	250	684	700	250	0%
1-447-9050	Adult Programs	2,238	810	905	500	1,964	2,200	1,600	220%
1-447-9100	Ticket Sales -amusement	20	25	45	50	22	22	-	-100%
	revenue	169,952	154,104	161,826	163,710	164,194	166,207	162,800	-1%

	Recreation Expenditures								
1-552-1000	Salaries and Wages	95,976	91,912	99,020	100,115	89,265	95,625	99,350	-1%
1-552-2000	WI Retirement	5,262	4,418	5,890	5,360	4,522	5,900	6,470	21%
	WI Retirement-Employee	(2,737)	(2,209)	(2,939)	(2,680)	(2,261)	(2,950)	(3,235)	21%
1-552-2005	Life Insurance	30	31	34	50	31	50	50	0%
1-552-2010	Social Security	7,553	6,993	7,511	7,700	6,783	7,655	7,985	4%
1-552-2015	Health/Dental Insurance	4,151	4,103	6,009	6,000	5,198	5,645	6,500	8%
1-552-2025	Disability Insurance	94	78	88	105	66	105	105	0%
	wages and benefit subtotal	*110,329*	*105,326*	*115,613*	116,650	103,604	112,030	117,225	0%
1-552-3100	Utilities-Telephone	1,765	1,654	1,703	1,700	1,195	1,700	1,700	0%
1-552-3110	Utilities-Heating	5,281	6,822	3,306	5,500	4,228	3,500	3,500	-36%
1-552-3120	Utilities-Electricity	7,500	7,673	10,091	8,000	6,977	10,000	10,000	25%
1-552-3130	Operating Expenses	158	684	133	700	1,032	1,200	1,200	71%
1-552-3198	Building and Grounds	6,305	2,704	2,936	2,500	3,044	3,000	3,000	20%

Village of Elm Grove
Schedule of Revenues and Expenditures- Recreaton.

Account Number	Account Title	2013 Actual	2014 Actual	2015 Actual	2016 budget	2016 YTD	2016 Estimate	2017 Budget	% change 16-17
1-552-3180	Program Expenses	4,019	7,777	8,424	7,400	8,449	8,750	8,750	18%
1-552-3140	Pool Expenses	8,080	11,883	8,571	7,500	11,597	13,000	7,500	0%
1-552-3150	Instructor Fees	17,938	11,056	9,470	8,000	7,455	8,200	8,200	3%
1-552-3700	Sunset Playhouse Programs	3,614	2,218	3,089	3,100	612	3,000	3,000	-3%
1-552-3720	EGJG Safety Village	1,560	1,430	2,200	1,500		1,050	1,050	-30%
1-552-3730	YMCA Programs		692	1,528	1,280	420	1,300	1,300	2%
	New Berlin Programs		1,791	1,031	1,700	511	1,200	1,200	-29%
1-552-3200	Swimming Program	3,499	3,648	632	1,000	968	968	975	-3%
1-552-3300	Tennis Program	814	1,319	843	1,000	820	820	850	-15%
1-552-3400	Printing Expense	6,627	5,121	4,762	5,500	2,963	4,900	5,000	-9%
1-552-3420	Soda/Snack Expense	4,232	5,047	2,630	3,500	4,021	4,300	4,000	14%
1-552-3490	Office Supplies and Misc	716	138	125	150	186	225	225	50%
1-552-3500	Childrens' Programs	769	958	1,027	600	799	799	800	33%
1-552-3600	Baseball Program	5,434	5,691	6,498	6,200	7,264	7,264	7,275	17%
1-552-4200	Camp Elm Grove	800	597	994	1,000	1,037	1,037	1,000	0%
1-552-4900	Misc expense	1,860	1,277	1,459	1,200	1,535	1,550	1,550	29%
1-552-4901	On-line registration fees	3,682	2,655	2,650	3,000	2,760	2,750	2,750	-8%
1-552-4910	Training	880	1,055	1,361	1,000	1,750	1,750	1,500	50%
	other expense subtotal	*85,533*	*83,890*	*75,463*	*73,030*	*69,623*	*82,263*	*76,325*	5%
	expenditures	195,862	189,216	191,076	189,680	173,227	194,293	193,550	2.0%
	Tax levy required	25,910	35,112	29,250	25,970	9,033	28,086	30,750	

Village of Elm Grove
Schedule of Expenditures-General Fund

Account Number	Account Title	2013 Actual	2014 Actual	2015 Actual	2016 budget	2016 YTD	2016 Estimate	2017 Budget
	New Equipment							
1-570-4100	General Government							
1-570-4200	Police	1,315	9,495	2,078	800	-	800	
1-570-4300	Fire			5,995				
1-570-4400	Public Works/ Forestry							
1-570-4500	Recreation							
	New Equipment	1,315	9,495	8,073	800	-	800	-
	Contingency							
1-322-1100	Contingency				121,800			119,000
	total contingency	-	-	-	121,800	-	-	119,000
	Transfer to other Funds							
	To municipal water project			11,573				-
	To Library Operating		9,750					-
	To 5 Year Capital Fund	105,000	100,000	266,000		7,000	112,000	7,500
	Transfers to Other Funds	105,000	109,750	277,573	-	7,000	112,000	7,500
	Total General Fund Expenditures	5,782,775	5,647,074	5,925,651	5,991,530	4,200,895	5,988,758	6,147,625

New Equipment	2016
police	
ballistic vest	800

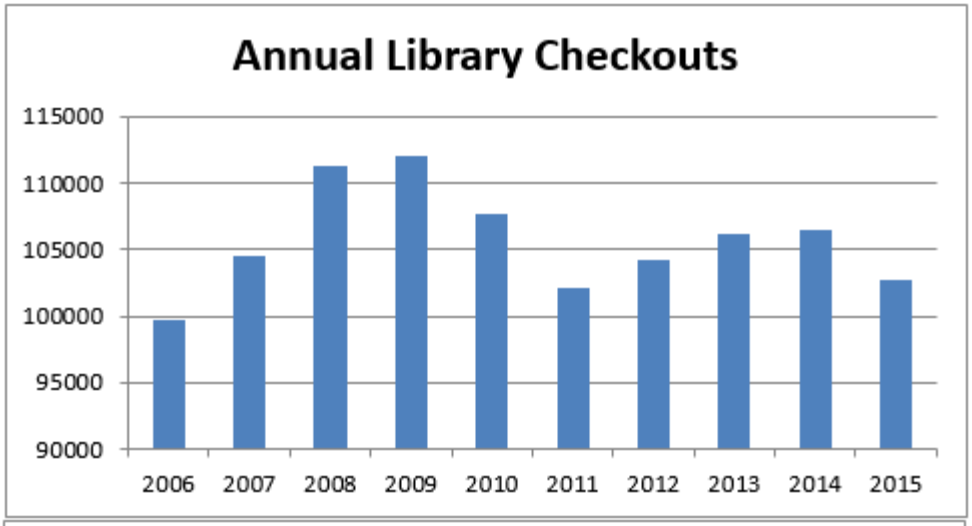
Village of Elm Grove
Library

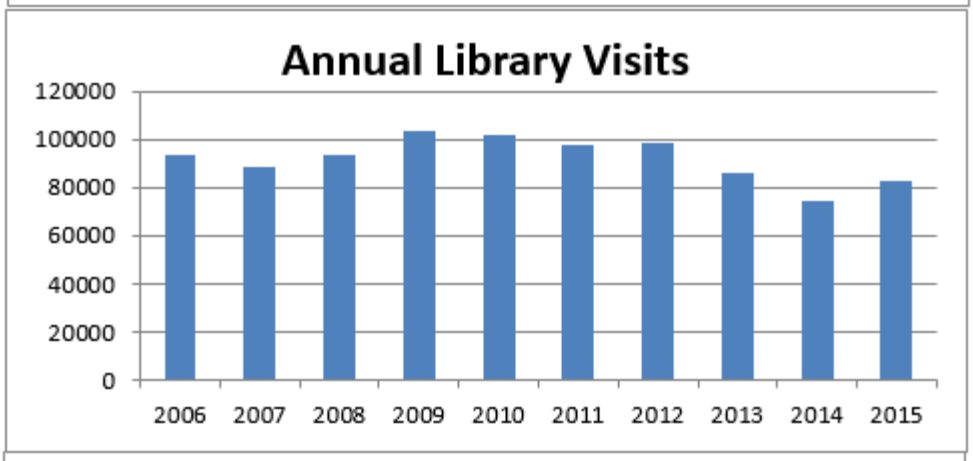
	2013 Actual	2014 Actual	2015 Actual	2016 budget	2016 estimate	2017 Budget
Expenditures	395,075	396,489	392,575	407,625	411,025	423,300
Revenue						
Fines and Fees	13,800	13,164	12,221	13,000	12,200	12,200
Other Grants		437	185	810	810	1,025
Crossover Lending	31,196	30,515	30,515	28,270	28,270	30,585
Outside Revenue	44,996	44,116	42,921	42,080	41,280	43,810
Village Support	350,079	352,373	349,654	365,545	369,745	379,490

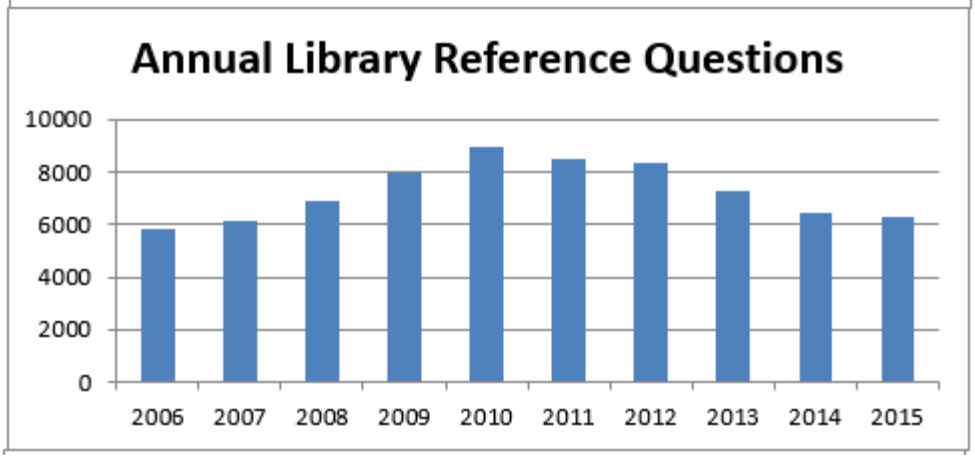
PERSONNEL:	Full-time Equivalency FTE
Library Director	1.00
Children's Librarian	1.00
Reference Librarian	1.00
Reference Librarians -4 part-time	1.10
Library Assistants-3	1.80
Student Pages (clerks)- 6	1.20
Total	7.10

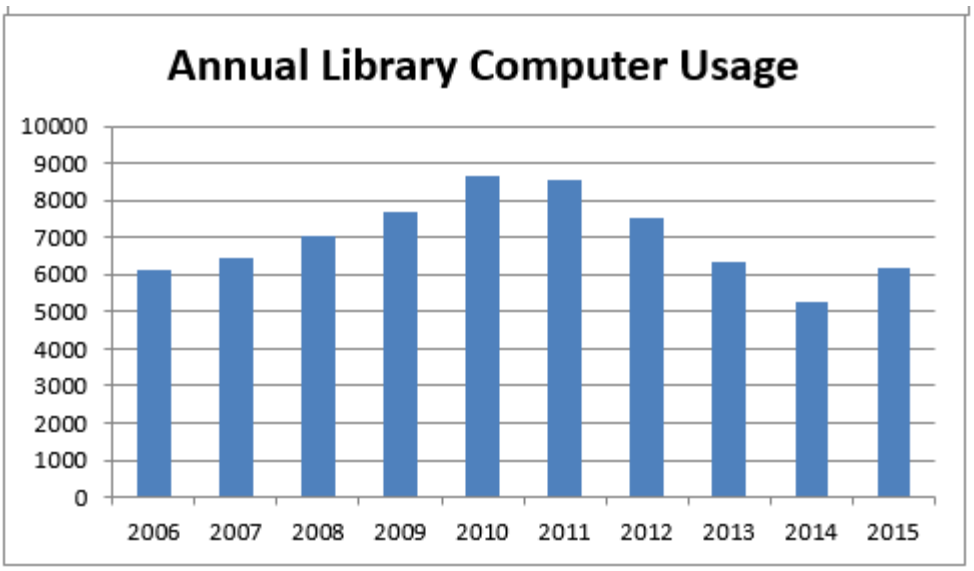
Usage Statistics 2015 (from annual report)

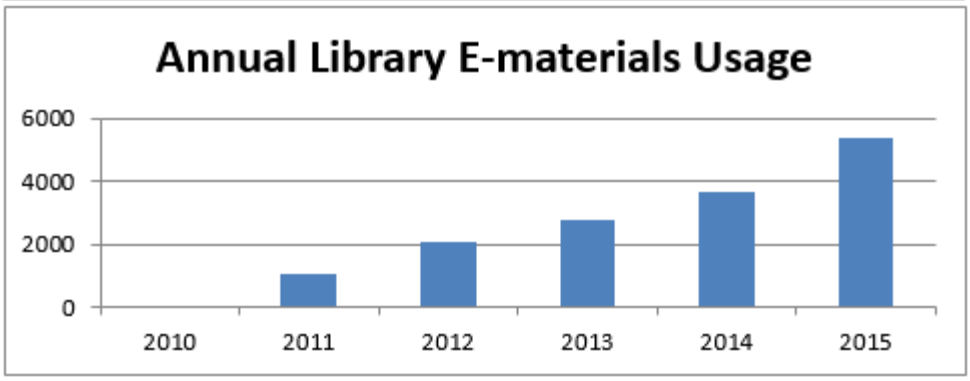
Number of Elm Grove residents with library cards:	5,186
Library Hours per week	56
Square Footage of Library	9150
Number of Public Computers	13 includes 6 with internet access
Children's programs:	151 programs, 4,898 attendees
Young Adult programs	25 programs, 1,587 attendees
Adult programs:	19 programs, 652 attendees
Total:	195 programs, 7137 attendees

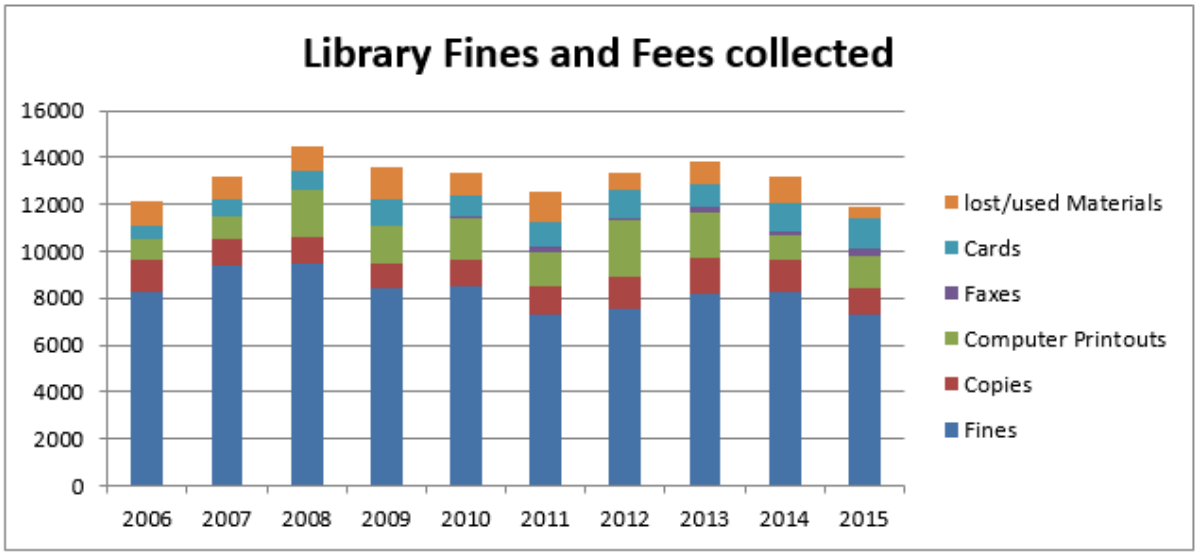

Annual Library Checkouts
115000
110000
105000
100000
95000
90000
2006
2007
2008
2009
2010
2011
2012
2013
2014
2015


Annual Library Visits
120000
100000
80000
60000
40000
20000
0
2006
2007
2008
2009
2010
2011
2012
2013
2014
2015


Annual Library Reference Questions
10000
8000
6000
4000
2000
0
2006
2007
2008
2009
2010
2011
2012
2013
2014
2015


Annual Library Computer Usage
10000
9000
8000
7000
6000
5000
4000
3000
2000
1000
0
2006
2007
2008
2009
2010
2011
2012
2013
2014
2015


Annual Library E-materials Usage
6000
4000
2000
0
2010
2011
2012
2013
2014
2015


Library Fines and Fees collected
16000
14000
12000
10000
8000
6000
4000
2000
0
2006
2007
2008
2009
2010
2011
2012
2013
2014
2015
lost/used Materials
Cards
Faxes
Computer Printouts
Copies
Fines

Village of Elm Grove
Library Fund

9/30/16

Account Number	Account Name	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2016 YTD	2016 Estimated	2017 Budget	%change 16-17
	Revenue								
6-360-0110	Tax Levy	336,980	359,250	348,425	350,000	350,000	350,000	378,675	8%
6-446-1100	Crossover Lending	31,196	30,078	28,962	28,270	14,071	28,270	30,585	8%
	Other State and County Aid		437	185	810	127	810	1,025	27%
6-446-1000	Misc Revenue	13,800	13,164	12,221	13,000	10,125	12,200	12,200	-6%
6-322-0200	Interest Income	285	274	344	300	272	600	815	172%
6-451-2000	Trf fr General Fund	200	9,750						
	Fund Balance Used			2,438	15,245		19,145		
	Total Revenue	382,461	412,953	392,575	407,625	374,595	411,025	423,300	4%
	Expenditures								
1-551-1000	Salaries	256,739	262,463	262,684	275,000	210,196	275,000	278,000	1%
1-551-2000	WI Retirement	30,571	30,344	29,012	31,000	23,820	31,600	33,500	8%
	WRS Employee Share	(15,250)	(15,122)	(14,443)	(15,500)	(11,910)	(15,800)	(16,750)	8%
1-551-2005	Life Insurance	596	501	558	650	651	650	650	0%
1-551-2010	Social Security	19,785	20,355	20,708	21,400	16,541	21,400	21,775	2%
1-551-2015	Health/Dental Insur	24,638	16,877	8,079	8,300	7,975	11,500	16,275	96%
1-551-2025	Disability Insur	185	145	158	225	139	300	300	33%
	Total Wages and Benefits	*317,264*	*315,563*	*306,756*	*321,075*	*247,412*	*324,650*	*333,750*	4%
1-551-3100	Books	26,750	28,351	29,084	28,000	18,234	28,000	29,000	4%
1-551-3103	Children/Young Adult	10,011	9,993	10,065	10,000	8,056	10,000	10,500	5%
1-551-3105	Audio/Visual Materials	3,893	3,695	4,347	5,000	3,860	4,850	5,600	12%
1-551-3110	Periodicals	5,537	6,579	6,774	7,300	1,448	7,450	7,500	3%
	Total Materials	46,191	48,618	50,270	50,300	31,598	50,300	52,600	24%
1-551-3200	Dues/memberships	143	303	573	650	144	615	650	0%
	Professional Subscriptior	-	50	1,195	1,200	995	1,200	1,200	0%
1-551-3220	Training/Conferences	991	1,006	2,084	1,600	804	1,400	1,600	0%
1-551-3300	Supplies & Equipment	8,129	7,055	7,703	7,400	6,506	7,600	7,600	3%
1-551-3310	Copy Machine	2,316	3,008	2,681	2,600	2,242	2,600	2,600	0%
1-551-3320	Computer Maintenance	16,185	17,731	17,536	18,500	15,260	17,500	18,500	0%
1-551-3400	Telephone	759	706	716	900	571	900	900	0%
1-551-3420	Postage	395	400	423	400	16	400	400	0%
1-551-3430	Misc Programs	370	299	900	1,000	1,060	1,060	1,200	20%
1-551-3435	Mileage	670	301	463	1,000	511	1,000	1,000	0%
1-551-3499	Printing & Misc	1,662	1,449	1,275	1,000	1,631	1,800	1,300	30%
	total other expenditures	*31,620*	*32,308*	*35,549*	*36,250*	*29,740*	*36,075*	*36,950*	2%
	Total Expenditures	395,075	396,489	392,575	407,625	308,750	411,025	423,300	4%

Fund Balance Reconciliation	
Fund Balance 1/1/16	20,110
plus est revenue	391,880
less est expenditures	(411,025)
estimated fund balance 12/31/16	965

VILLAGE OF ELM GROVE
Emergency Medical Services Fund

Department Description: This department is responsible for the emergency medical care of Village residents, business employees, and visitors 24 hours a day. The department is licensed at a paramedic level to provide advanced life support in medical emergencies.

The department is operated by volunteer paid-on-call personnel. In 2008 due to difficulty in staffing the department 24 hours a day and competition from neighboring communities for trained people the Village began paying volunteers $84 per night to commit to being available in the 12 hour overnight period from 6pm to 6am 7 days a week.

The department operates 2 ambulances. Patients and/or their insurance companies are billed for services through a medical billing service.

Personnel:

EMS Director/ Medical Doctor	1
EMS Assistant Director/ Paramedic	1
Paramedics/ RNs	19
EMTs	13
Drivers	3

Elm Grove police officers, all of which are EMT's, respond to ambulance requests in advance of the civilian ambulance crew. One village employee EMT and one employee driver, respond to ambulance calls during their workday when possible.

Department Responsibilities

- Provide medical assistance as needed
- Scheduling of personnel
- Ambulance equipment stocking and maintenance
- Monthly training
- Coordinate license refresher courses with WCTC
- Pager and radio maintenance
- Completion of run reports
- Recruiting and training of new members
- Maintenance of attendance records for on call pay
- Community relations

Village of Elm Grove
Emergency Medical Services Fund

Account Number	Account Name	2013 Actual	2014 actual	2015 Actual	2016 Budget	2016 YTD	2016 Estimate	2017 Budget	%CHANGE 16-17
Revenue						9/30/16			
8-360-0110	Tax Levy	188,500	179,250	179,575	179,575	179,575	179,575	186,350	4%
8-441-6000	Ambulance Fees	93,093	102,755	108,589	106,000	83,245	110,000	110,000	4%
8-481-1000	Interest	470	509	533	525	351	950	1,100	110%
	Fund Balance Applied				9,600		8,835	5,000	
	Total Revenue	282,063	282,514	288,697	295,700	263,171	299,360	302,450	2%
Expenditures									
1-522-1000	Salaries-Admin	2,100	2,100	2,100	2,500	1,845	2,460	2,500	0%
1-522-1100	Paid-on-Call Wages	137,783	147,115	151,715	145,375	75,845	153,000	153,000	5%
1-522-1200	Police EMT wages	75,240	74,386	79,086	83,100	61,874	80,625	83,100	0%
1-522-2000	WI retirement	19,382	14,429	14,572	13,000	10,987	13,000	13,500	4%
	Employee WRs		(277)	(4,674)	(4,700)	(4,592)	(5,000)	(5,250)	
1-522-2010	Social Security	16,168	16,872	17,666	18,000	10,537	18,075	18,075	0%
	wages and benefit subtotal	250,673	254,625	260,465	257,275	156,496	262,160	264,925	3%
1-522-3200	Fuel & maintenance	3,889	3,911	5,704	3,500	2,272	3,500	3,500	0%
1-522-3230	Medical supplies	14,365	13,189	15,732	14,000	9,117	14,000	14,000	0%
1-522-3250	EMT immunizations	475	325	318	500		500	500	0%
1-522-3260	Billing Fees	6,953	6,580	7,746	7,325	5,167	7,325	7,650	4%
1-522-3290	Miscellaneous	649	549	1,856	700	746	700	700	0%
1-522-3300	Uniforms	1,323	1,353	1,228	1,000	352	1,000	1,000	0%
1-522-3400	Communications	827	1,496	237	1,000	598	1,000	1,000	0%
1-522-3520	Training	4,292	2,585	1,767	3,000	3,064	3,000	3,000	0%
1-522-3550	Drill Payments	3,900	3,900	3,900	3,900	3,900	3,900	3,900	0%
1-522-3700	New Equipment				3,500	2,274	2,275	2,275	-35%
	other expense subtotal	36,673	33,888	38,488	38,425	27,490	37,200	37,525	-2%
	Total Expenditures	287,346	288,513	298,953	295,700	183,986	299,360	302,450	2%

Available fund balance 1/1/16	15,118
estimated Revenue	290,525
estimated Expenditures	(299,360)
Estimated Fund Balance 12/31/16	6,283

Assigned Fund Balances	
ACT 102 Grant Funds	35,092
EMS Drill Funds	4,270
EMS General Donations	400
Donations- TEMS	5,452
Donations- Koening Estate	64,330
	109,544

New Equipment-
6 pagers at $380 each

VILLAGE OF ELM GROVE
SEWER FUND

Department Description

The Elm Grove Sewer System was first installed in about 1939 in a portion of the Village that was then a part of the Town of Brookfield. Later the Village was incorporated and more sanitary districts were put in the Village along with an interceptor sewer in the early 1960's. The Village maintains all sewer lines within the Village and is part of the Milwaukee Metropolitan Sewage District (MMSD) for treatment. The Village pays an operating fee to MMSD for its operating costs and a capital charge based on the Village's equalized value to support the district capital. The Village has elected to include the major portion of capital charge in the tax levy and has a sewer user fee to cover the MMSD and Village operating costs, a portion of the debt from the MMSD settlement, and a portion of the capital charge.

During recent years the Village has invested substantial dollars in the system. It is the Village's policy to televise sewers in the areas being re-paved each year to determine any necessary repairs. The sewer system is cleaned on a 4 year rotating cycle. Individual property owners are responsible for the laterals from the Village sewer line to their building.

The Village is currently working in partnership with MMSD to resolve infiltration from private property. The Village will continue to use this program as funds are available. No specific project and dollars are budgeted in 2017 but an amendment may be proposed when available funds determined from MMSD. In 2016 the village in conjunction with the City of Brookfield has undertaken a project on the Underwood Creek Interceptor. The village is responsible for 28% of the estimated $2.8 million dollar project. Available funds in the sewer fund will be used. The final payment on the sewer debt will be made in 2016. It is the intention to continue the sewer user fee to include these dollars to rebuild the available sewer funds for future repairs and upgrades.

Personnel:

Department of Public Works is responsible for the sewer system. Department personnel handle minor repairs, monitoring of system, investigation of sewer problems, maintenance and monitoring of bypass pumps. A transfer from the general fund to the sewer fund is made annually to account for public works employee time spent on sewer and also a portion of village management time. Annual cleaning and televising is contracted as are all major repairs.

Village of Elm Grove
Sewer Fund

9/30/16

Account Number	Account Name	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2016 YTD	2016 Estimate	2017 Budget	%change 16-17
	Revenue								
2-322-0110	Sewer Tax Levy	91,000	66,000		-				
	Sewer Levy for Cap Charge	1,464,500	1,434,000	1,500,000	1,500,000	1,500,000	1,500,000	1,425,000	
	Total Tax Levy	1,555,500	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,425,000	-5%
2-322-0100	User Charges	846,890	843,559	900,474	931,300	888,858	950,371	956,500	3%
2-322-0200	Interest Income	4,265	4,059	4,830	5,000	3,121	8,500	9,000	80%
2-322-0300	Miscellaneous Income	8	127	100		195	140		
	MMSD PPII reimb	28,600	256,755	33,592					
	Total Revenue	2,435,263	2,604,500	2,438,996	2,436,300	2,392,174	2,459,011	2,390,500	-2%
	Expenditures								
	MMSD Capital Charges	1,464,743	1,432,833	1,618,125	1,625,500	1,606,740	1,606,740	1,587,300	-2.4%
2-323-0100	MMSD User Charges	310,463	318,672	337,445	332,500	170,482	340,964	343,700	3.4%
2-323-0300	Inspection/Engineering	9,361	15,396	6,886	15,000	8,375	7,000	15,000	0.0%
2-323-0400	Repair/maintenance	39,225	60,530	49,300	60,000	49,388	60,000	60,000	0.0%
	Projects-PPII	28,600	291,675	3,165					
	Project- Pilgrim Rd-Underwood Creek Interceptor				784,000	637,566	784,000		
2-570-6100	New Equipment	-	946		22,000		22,000	2,000	
2-323-0500	Administrative Transfer	54,840	54,528	56,642	54,000	43,283	57,700	57,500	6.5%
2-323-0600	Legal and Audit	3,584	3,400	3,900	4,000	2,581	4,000	4,000	0.0%
2-519-3440	Insurance	15,175	15,526	14,996	16,000	15,094	15,320	16,500	3.1%
2-323-0800	Utilities/Misc	551	319	4,269	4,500	1,682	4,000	4,500	0.0%
2-324-0200	Trf to Debt Service	365,985	312,500	283,885	270,035	270,035	270,035	-	-100.0%
Expenditures other than MMSD Capital		827,784	1,073,492	760,488	1,562,035	1,198,486	1,565,019	503,200	
	Total Expenditures	2,292,527	2,506,325	2,378,613	3,187,535	2,805,226	3,171,759	2,090,500	-34.4%

rebuilt f/b 300,000

New Equipment

scada equipment and software 22,000

22,000

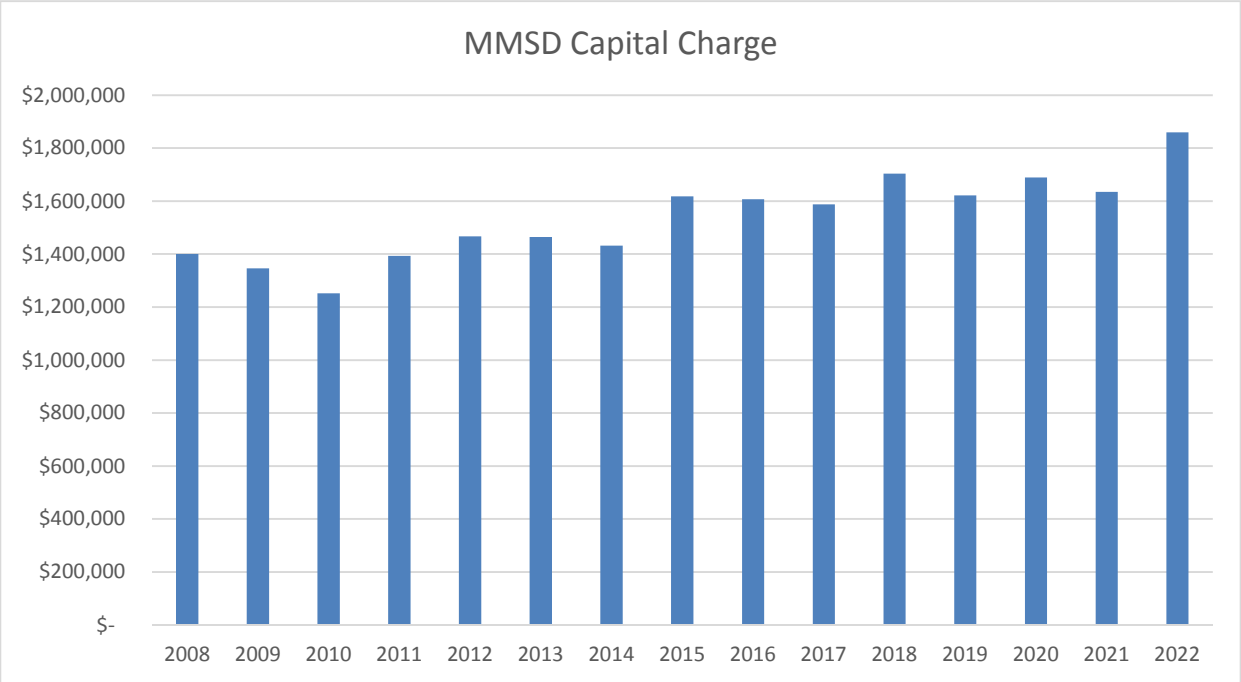
sewer fees		increase
2017	304.16	0.20
2016	303.96	2.96
2015	301.00	10.20
2014	284.44	(6.36)
2013	290.80	-
2012	290.80	9.36

Fund Balance 1/1/16	1,387,810
plus est revenue	2,459,011
less est expenditures	(3,171,759)
estimated fund balance 12/31/16	675,062

Village of Elm Grove
Projected Capital Charge

MMSD Capital Charge is based on Equalized Value						
		Equalized Value	Actual/expected rate per MMSD**	Annual Charge	Increase	Due April of
2007	4.46% increase	1,111,998,100	$ 1.260	**1,401,118**		2008
2008	.58% increase	1,118,400,800	$ 1.204	**1,346,555**	**(54,563)**	2009
2009	3.89% decrease	1,074,859,100	$ 1.165	**1,252,211**	**(94,344)**	2010
2010	2.94% decrease	1,043,297,100	$ 1.335	**1,392,802**	**140,591**	2011
2011	1.27% decrease	1,030,012,900	$ 1.424	**1,467,083**	**74,281**	2012
2012	4.06% decrease	988,224,800	$ 1.482	**1,464,549**	**(2,534)**	2013
2013	3.3% decrease	955,610,000	$ 1.499	**1,432,459**	**(32,090)**	2014
2014	8.0% increase	1,030,237,100	$ 1.571	**1,618,502**	**186,043**	2015
2015	2% increase	1,050,056,300	$ 1.530	1,606,740	(11,762)	2016
2016	2.34% increase	1,074,675,300	$ 1.477	**1,587,295**	**(19,445)**	2017
2017	estimate 3.0% increase	1,106,915,559	$ 1.539	**1,703,543**	**116,248**	2018
2018	estimate 3.0% increase	1,140,123,026	$ 1.422	**1,621,255**	**(82,288)**	2019
2019	estimate 3.0% increase	1,174,326,717	$ 1.438	**1,688,682**	**67,427**	2020
2020	estimate 3.0% increase	1,209,556,519	$ 1.352	**1,635,320**	**(53,362)**	2021
2021	estimate 3.0% increase	1,245,843,215	$ 1.493	**1,860,044**	**224,724**	2022

beginning in 2005 does not include TIF equalized value.



charges are estimated for future years based on rates from MMSD and 3% increase to equalized value

Village of Elm Grove
Stormwater Fund

Stormwater Operations

After severe flooding in 1997 and 1998, the Village set stormwater management as a top priority. The Village undertook an aggressive plan to purchase a number of properties and redesign the Village Park to provide detention facilities for stormwater and additional underground storm sewer in the downtown transport water through the commercial and dense residential area. This project was substantially completed in 2007. The Village has also addressed a number of smaller projects on its own. The Department of Public Works has done extensive work on the Village culverts and intends to continue to monitor and maintain these in future years. Stormwater projects on Verdant Drive, Victoria Circle, Pilgrim Parkway, Circle Drive, and a stream bank stabilization project north of the park have been completed, helping to control flooding in these areas.

In 2005 the Village implemented a stormwater utility fee to help pay for project costs. The Village also created a tax incremental district to pay a portion of the project costs. The project was been financed through general obligation bonds, grant funding, and available village funds, with the utility fee and future tax increments to be used to pay the debt obligations over a 20 year period.

This fund reports the annual operating costs associated with stormwater management, the revenue received through the stormwater utility fee and the payment of the debt funded with the utility fee. The fee is reviewed annually and adjusted as needed to meet the debt obligations and project costs. A preliminary schedule provided by the Village's financial advisors, Ehlers & Associates projected the annual fee for the debt term of 20 years. Tax levy dollars also support the stormwater operating costs.

Personnel:
Department of Public Works is responsible for the stormwater system. Department personnel handle most repairs including driveway culverts. A transfer from the general fund to the stormwater fund is made annually to account for public works employee time spent on stormwater and also a portion of village management time.

Village of Elm Grove
Stormwater Operations Fund

9/30/2016

Account Name	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2016 YTD	2016 Estimate	2017 Budget	%CHANGE 16-17
Revenue								
Operating Revenue								
Tax Levy	179,000	179,000	179,000	179,000	179,000	179,000	179,000	0%
Stormwater Utility Fee	409,741	413,828	417,944	435,000	395,803	433,995	439,300	1%
Culvert Installations	1,584	11,019	455	8,000	3,648	6,800	8,000	0%
Interest Income	1,165	964	748	500	673	1,200	1,500	200%
	591,490	*604,811*	*598,147*	*622,500*	*579,124*	*620,995*	*627,800*	1%
Other Sources								
Grants (MMSD. Friends of Great Lakes)					27,054	27,054	150,000	
Fund Balance Applied		66,723	154,648				920	
Total Revenue	591,490	671,534	752,795	622,500	606,178	648,049	778,720	25%
Expenditures								
Operating Expenses								
Consulting Services	4,410	20,881	29,456	10,000	326	2,000	10,000	0%
Admin and DPW Labor	156,620	159,852	166,618	158,500	120,952	160,000	156,000	-2%
Legal And Audit	4,787	4,725	4,450	5,000	2,500	5,000	5,000	0%
Pond maintenance					8,554	10,000	10,000	
Infrastructure Maintenance	54,996	78,132	63,138	60,000	43,756	55,000	60,000	0%
subtotal	*220,813*	*263,590*	*263,662*	*233,500*	*176,088*	*232,000*	*241,000*	3%
Stormwater Projects								
Pilgrim Road		33,644	109,974					
MMSD Native Landscape Restoration			21,739		1,613	1,613		
Creek Daylighting Design							150,000	
subtotal	-	*33,644*	*131,713*	-	*1,613*	*1,613*	*150,000*	
Trf to Capital Fund				7,000	7,000	7,000	7,000	
Trf to Debt Service	366,382	374,300	357,420	376,820	376,819	376,820	380,720	1%
subtotal	*366,382*	*374,300*	*357,420*	*383,820*	*383,819*	*383,820*	*387,720*	1%
Total Expenditures	587,195	671,534	752,795	617,320	561,520	617,433	778,720	26%

Fund Balance 1/1/16	18,963
Revenue	648,049
expense	(617,433)
Fund Balance 12/31/16	49,579

Village of Elm Grove
Stormwater Residential Equivalency Unit Charge

Stormwater Fee implemented to pay for stormwater management project and annual costs

Initial Charge/REU (per R&M report 2/15/05 $67.00

Annual REU escalator 2006-~~2010~~ $ 12.00

2008 increased $8, $10 in 2009, 2010
2011 includes $18.00 per year to payback litigation costs advanced
2013 reduced by $18 per REU

Annual REU Escalator Factor (after 2013) 1%

Properties (per R&M 2/15/05)	original	REU
Single Family	1,948.0	1944
Multi-Family REUs	42.5	42.5
Condominium	227.0	196
Non-Residential	1,184.5	1184.5
Total REUs	3,402.0	3,367

Year	Charge/ REU	Single Family	Multi Family	Condominium	Non Residential	Total	Total Debt Pymt
2005	$ 67.00	$ 130,516	$ 2,848	$ 15,209	$ 79,362	$ 227,935	$ 86,989
2006	$ 79.00	$ 153,892	$ 3,358	$ 17,933	$ 93,576	$ 268,759	$ 238,831
2007	$ 91.00	$ 177,268	$ 3,868	$ 20,657	$ 107,790	$ 309,583	$ 278,558
2008	$ 99.00	$ 192,852	$ 4,208	$ 22,473	$ 117,266	$ 333,698	$ 300,675
2009	$ 109.00	$ 211,896	$ 4,633	$ 21,364	$ 129,111	$ 367,004	$ 348,350
2010	$ 119.00	$ 231,336	$ 5,058	$ 23,324	$ 140,956	$ 400,674	$ 382,520
2011	$ 138.20	$ 268,661	$ 5,874	$ 27,087	$ 163,698	$ 465,320	$ 386,167
2012	$ 139.60	$ 271,382	$ 5,933	$ 27,362	$ 165,356	$ 470,033	$ 400,044
2013	$ 121.60	$ 236,390	$ 5,168	$ 23,834	$ 144,035	$ 409,427	$ 366,383
2014	$ 122.80	$ 238,723	$ 5,219	$ 24,069	$ 145,457	$ 413,468	$ 374,303
2015	$ 124.05	$ 241,153	$ 5,272	$ 24,314	$ 146,937	$ 417,676	$ 357,419
2016	$ 129.04	$ 250,854	$ 5,484	$ 25,292	$ 152,848	$ 434,478	$ 376,819
2017	**$ 130.32**	**$ 253,342**	**$ 5,539**	**$ 25,543**	**$ 154,364**	**$ 438,788**	**$ 380,719**
2018	$ 131.62	$ 255,869	$ 5,594	$ 25,798	$ 155,904	$ 443,165	$ 384,419
2019	$ 132.94	$ 258,435	$ 5,650	$ 26,056	$ 157,467	$ 447,608	$ 372,919
2020	$ 134.27	$ 261,021	$ 5,706	$ 26,317	$ 159,043	$ 452,087	$ 386,519
2021	$ 135.61	$ 263,626	$ 5,763	$ 26,580	$ 160,630	$ 456,599	$ 394,719
2022	$ 136.97	$ 266,270	$ 5,821	$ 26,846	$ 162,241	$ 461,178	$ 397,619
2023	$ 138.34	$ 268,933	$ 5,879	$ 27,115	$ 163,864	$ 465,791	$ 399,863
2024	$ 139.72	$ 271,616	$ 5,938	$ 27,385	$ 165,498	$ 470,437	$ 391,800
2025	$ 141.12	$ 274,337	$ 5,998	$ 27,660	$ 167,157	$ 475,152	$ 388,550

Village of Elm Grove

Debt Service Fund

Account Name	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2016 YTD 9/30/16	2016 Estimate	2017 Budget	% change 15-16
Revenue								
Tax Levy	-	-	-	-	-	-		
Interest Income	1,055	1,172	1,297	1,200	942	2,000	2,250	88%
Interest on Advance	360	277	406	300	-	300	300	0%
Interfund Transfers								
From Sewer Fund	365,985	312,500	283,885	270,035	270,035	270,035	-	-100%
From Capital -			2,918	2,918	-	2,918	2,918	
From Stmwtr Utility	366,382	374,300	357,420	376,820	376,819	376,820	380,720	1%
From Stmwtr TIF	353,252	408,260	410,773	459,773	459,772	459,773	507,673	10%
total revenue	1,087,034	1,096,509	1,056,699	1,111,046	1,107,568	1,111,846	893,861	
Expenditures								
Principal	850,000	880,000	857,918	927,918	927,918	927,918	727,918	-22%
Interest and fees	235,619	215,046	197,076	181,626	181,626	181,626	163,391	-10%
total expenditures	1,085,619	1,095,046	1,054,994	1,109,544	1,109,544	1,109,544	891,309	-20%

Debt Service Fund Balance Summary	
Balance at 1/1/16	879,835
revenue (per above)	1,111,846
expenditures	(1,109,544)
Est Balance at 12/31/16	882,137
Advanced to TIF fund	(590,921)
Est Available 12/31/16	291,216

Note: The debt obligations are being met through transfers from other funds; the sewer fund, the stormwater fund, and the TIF. The stormwater utility fee was implemented to pay a portion of the debt from the stormwater project with the remainer to be paid with increments generated in the TIF. Funds were advanced to the TIF to pay its portion of the stormwater debt until it begins to generate a positive cash flow. This allowed the village to borrow the funds internally instead of issuing a larger general obligation bonding.

VILLAGE OF ELM GROVE
LONG TERM DEBT
12/31/2016

	Original Balance	Balance @ 1/1/16	Payments	Balance @ 12/31/16	2017 Payments		
					Principal	Interest	total
					#1-591-3100	#1-592-3100	
Stormwater Project							
GO Refunding Bonds 2012	9,450,000	8,500,000	660,000	7,840,000	725,000	163,391	888,391
Sewer/ FLOW settlement				-			-
GO Refunding Bonds 2010	2,120,000	265,000	265,000	-			-
Trunked Radio Infrastructure				-			-
Note -Waukesha County	23,346	20,428	2,918	17,510	2,918	-	2,918
		8,785,428	927,918	7,857,510	727,918	163,391	891,309
						891,309	

Summary of Notes:	Date of Issue	Interest Rate	Principal Due	Interest Pymt date	Original Amount	Balance 12/31/16
Stormwater Project						
GO Refunding Bonds 2012	2012	1.0-2.25%	8/1/12-25	2/1 & 8/1	9,450,000	7,840,000
Sewer/ FLOW settlement						
2001 GO Refunding Bonds	2010	.50-1.9%	10/1/10-16	4/1 & 10/1	2,115,000	-
Trunked Radio Infrastructure						
Note -Waukesha County	2014	0.00%	-	n/a	23,346	17,510
						$ 7,857,510

Village debt limit is 5% of equalized value		
value	as of 1/1/16	$ 1,112,491,000
	maximum	5%
		$ 55,624,550
	add'l borrowing available	$ 47,767,040

Village of Elm Grove

GO Payment Obligation by Year

Funding	Stormwater Fees and TIF			Trunked Radio Note					
	2012 Refunding Debt			2014 Debt			Combined		
Year	Principal	Interest	total	Principal	Interest	total	Principal	Interest	total
2017	725,000	163,391	888,391	2,918	-	2,918	727,918	163,391	891,309
2018	785,000	148,891	933,891	2,918	-	2,918	787,918	148,891	936,809
2019	830,000	133,191	963,191	2,918	-	2,918	832,918	133,191	966,109
2020	880,000	116,591	996,591	2,918	-	2,918	882,918	116,591	999,509
2021	935,000	98,991	1,033,991	2,918	-	2,918	937,918	98,991	1,036,909
2022	965,000	80,291	1,045,291	2,918	-	2,918	967,918	80,291	1,048,209
2023	995,000	59,786	1,054,786				995,000	59,786	1,054,786
2024	840,000	38,393	878,393				840,000	38,393	878,393
2025	885,000	19,913	904,913				885,000	19,913	904,913
2026			-						-
	7,840,000	859,438	8,699,438	17,508	-	17,508	7,857,508	859,438	8,716,946

	2012 Refunding Debt for Village's Flood Management Project								
	Stormwater Utility Fee Portion			TIF Portion			Combined		
2017	315,000	65,719	380,719	410,000	97,673	507,673	725,000	163,392	888,392
2018	325,000	59,419	384,419	460,000	89,473	549,473	785,000	148,892	933,892
2019	320,000	52,919	372,919	510,000	80,273	590,273	830,000	133,192	963,192
2020	340,000	46,519	386,519	540,000	70,073	610,073	880,000	116,592	996,592
2021	355,000	39,719	394,719	580,000	59,273	639,273	935,000	98,992	1,033,992
2022	365,000	32,619	397,619	600,000	47,673	647,673	965,000	80,292	1,045,292
2023	375,000	24,863	399,863	620,000	34,923	654,923	995,000	59,786	1,054,786
2024	375,000	16,800	391,800	465,000	21,593	486,593	840,000	38,393	878,393
2025	380,000	8,550	388,550	505,000	11,363	516,363	885,000	19,913	904,913
	3,150,000	347,127	3,497,127	4,690,000	512,313	5,202,317	7,840,000	859,444	8,699,444

Village of Elm Grove
TIF Special Revenue Fund

Account Name	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2016 YTD	2016 Estimate	2017 Budget
Revenue							
Tax Increment -Initial Project	475,181	435,349	379,346	329,240	263,066	333,540	537,375
Tax Increment - MSP/Heritage	-	-	76,417	160,430	128,892	163,369	159,665
Total Tax Increment	475,181	435,349	455,763	489,670	391,958	496,909	697,040
State Computer Aid	7,733		6,876	7,000	7,544	7,544	8,000
New Property Connection fees			67,706				
	482,914	435,349	530,345	496,670	399,502	504,453	705,040

Expenditures							
Trf to Debt Service -TIF	353,252	408,260	410,773	459,773	52,386	459,773	507,673
Developer Incentive- MSP/Heritage				31,025	58,474	58,474	56,925
Administrative Expense-Legal/Audit	650	650	1,100	650	150	4,150	4,240
Water Project Expense			12,148	-	-		
Interest Expense on Advances	360	277	27,225	26,460	12,302	27,397	25,750
subtotal- TIF expenditures	*354,262*	*409,187*	*451,246*	*517,908*	*123,312*	*549,794*	*594,588*
Other Use of Funds							
Repayment of Advance							
Debt Service	*128,652*	*26,162*	*(26,040)*	*(124,533)*		*(120,341)*	*35,452*
Municipal Water- MSP/Heritage			*37,433*	*75,000*		*75,000*	*75,000*
Municipal Water- Othr Connections			*67,706*			-	
subtotal- other use of funds	*128,652*	*26,162*	*79,099*	*(49,533)*	-	*(45,341)*	*110,452*
Total	482,914	435,349	530,345	468,375	123,312	504,453	705,040

Village of Elm Grove
TIF Special Revenue Fund

Account Name	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2016 YTD	2016 Estimate	2017 Budget
Initial TIF Project- Stormwater Management							
Revenue							
Tax Increment -Initial Project	475,181	435,349	379,357	329,240	263,066	333,540	537,375
State Computer Aid	7,733		6,876	7,000	7,544	7,544	8,000
Revenue- Initial Project	482,914	435,349	386,233	336,240	270,610	341,084	545,375
Expenditures							
Trf to Debt Service -TIF	353,252	408,260	410,773	459,773	52,386	459,773	507,673
Administrative Expense-Legal/Audit	650	650	1,100	650	150	650	650
Interest Expense on Advances	360	277	406	350		1,002	1,600
Initial Project expenditures	354,262	409,187	412,279	460,773	52,536	461,425	509,923
Payback (increase) of Advance	128,652	26,162	(26,046)	(124,533)	218,074	(120,341)	35,452

Amendment- Heritage/MSP Project							
Revenue							
Tax Increment - MSP/Heritage	-	-	76,406	160,430	128,892	163,639	159,665
New Property Connection fees	-	-	67,706	-	-	-	-
Revenue- amendment 1	-	-	144,112	160,430	128,892	163,639	159,665
Expenditures							
Interest Expense on Advances			26,819	26,110	12,302	26,395	24,150
Water Expenditures			12,148	-	-	-	
Administrative Expenses						3,500	3,590
Developer Incentive- MSP/Heritage				59,320		58,474	56,925
Amendment Expenditures	-	-	*38,967*	*85,430*	*12,302*	*88,369*	*84,665*
Payback (increase) of Advance	-	-	*105,145*	*75,000*		*75,000*	*75,000*

Advances from other Funds

	Debt Service	Gen Fund
12/31/13 Balance	470,695	
Payback 2014	(26,162)	
12/31/14 Balance	444,533	984,980
Advanced/Payback	26,047	(105,145)
12/31/15 Balance	470,580	879,835
estimate 2016 advance	120,341	(75,000)
12/31/16 estimated balance	590,921	804,835

Original TIF Plan -Funds were advanced from debt service instead of a larger borrowing to include capitalized interest. Funds are repaid with interest at Village's average earnings on the LGIP

TIF Amendment- The TIF was amended to build a limited municipal water system and developer incentives on the Heritage Project. The funds for the water system were advanced from the general fund and the developer incentives would be funded through a PayGo note

Village of Elm Grove
Municipal Water Project

Account Name	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2016 YTD	2016 Estimate	2017 Budget
Revenue							
Tax Levy							
Connection Charge-New Users		3,419					
Park Condominiums Connection		198,000					
Trf from GF for water project consulting			11,573				
Trf from TIF special revenue for initial project			984,980				
Total Revenue	-	201,419	996,553	-	-	-	-

Expenditures							
Village Municipal Water Project #1	883,171	37,470		-			
3% interest cost Project #1	10,388	27,543					
Muni Water Project 1	893,559	65,013		-	-	-	-
Park Condominium Extension	28,751	177,288	571				
Park Condominium Extension	28,751	177,288	571	-	-	-	-
Engineering/ Consulting -New Projects							
Meadows of the Grove			2,963				
Total	*922,310*	*242,301*	*571*	-	-	-	-

Advances from General Fund	Municipal Water Project #1	Park Condominium Extension
Advanced -2012	29,827	-
12/31/12 Balance	29,827	-
Advanced 2013	893,559	28,751
12/31/13 Balance	923,386	28,751
Advanced 2014	65,013	177,288
Payment for connection	(3,419)	(198,000)
12/31/14 Balance	984,980	8,039
trf to TIF	(984,980)	
additional 2015 costs	-	571
trf from General Fund	-	(8,610)
12/31/15 Balance	-	-

Properties within the initial municipal water area have the ability to connect at any time at their will. An initial connection charge was determnined based on REUs at the time of construction and a 3% annual interest/carrying charge is being added to that charge. This 3% is not recognized as revenue on an annual basis as per the village ordinance there is no obligation for a property owner to ever connect. The advanced funds are now the obligation of the TIF. Upon connection an owner will pay the charge plus accrued interest which will be recognized in the current year and used to payback any remaining advanced funds.

Village of Elm Grove
Library Gift Fund

9/30/16

Account Name	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2016 YTD	2016 Estimate	2017 Budget
Revenue							
Donations	42,831	22,599	36,039		38,620		
Interest	70	51	71		179		
Revenue	42,901	22,650	36,110	-	38,799	-	-

Expenditures							
Expenditures	44,663	31,424	30,010		24,542		
Balance	$ 55,785	$ 43,883	$ 49,983		$ 64,240		

This fund is for gifts received by the library and is overseen by the Library Board. The Village does not budget for this fund on an annual basis because it is supported entirely through donations. The funds are part of the Village and our included in our financial reports. Per our auditors recommendation it should be included in the budget process through a year end budget amendment if it has not been previously budgeted. Above provides a summary of recent year's activity and the current year to date figures to allow the committee, board, and public to see the additional support our library receives. One of the major contributors is the Friends of the Elm Grove LIbrary (FOEGL) and their fund raisers such as Lights of Love and the used book sale allow for substantial additions to materials in the library. They have also provided funds for the children's area and study room renovations and programs

Village of Elm Grove
5 Year Capital Budget
Years 2017-2021
10/7/16 draft

Department/Capital Item	2017	2018	2019	2020	2021	TOTALS
Summary						
General Government	71,488	274,918	293,968	162,168	209,918	1,012,460
Police Department	70,500	127,000	110,000	62,000	117,000	486,500
Fire Department	17,000	17,000	17,000	17,000	18,000	86,000
Emergency Medical Services	-	-	-	-	225,000	225,000
Public Works	50,500	349,000	44,400	216,000	17,500	677,400
Recreation	11,500	25,500	5,000	7,500	15,000	64,500
Library	15,000	25,950	-	7,200	-	48,150
New Equipment	43,100				-	43,100
Fire Equipment Funding -annual	75,000					75,000
Total	354,088	819,368	470,368	471,868	602,418	2,718,110
% of funding per formula	x 100%	x 80%	x 60%	x 40%	x 20%	
Dollars required per formula	354,088	655,494	282,221	188,747	120,484	1,601,034

2016 Activity

	2016 Activity		
	12/31/15 Capital Fund Ending Balance (unappropriated)		1,409,968
	Add 2016 Revenue		
	2016 taxes levied	584,500	
	2016 interest	7,000	
	2016computer aid (aid > $10,000)	16,043	
	Transfer available 2016 general funds	105,000	
	User fees-solid waste and stmwtr	14,000	
	Sale of assets	52,700	
			779,243
	Less 2016 expenditures		(1,659,181)
	use available funds for fire truck funding		185,000
	use available funds for WTPR bridge		163,550
	Ending Fund Balance		878,580
	2017 Funding Required per Formula		1,601,034
	2017 Estimated funding required for 5 Year Items		722,454
	Estimate of 2017 computer aid		(4,000)
	Funding reimbursement from Waukesha Cty for WTPR bridge		(100,000)
	Estimate of 2017 interest		(9,000)
	Estimated Tax Levy to Fund 5 Year Items		609,454
	2016 Tax Levy to fully fund		609,454
		2015 levy	584,500
		increase	24,954

Additional Capital Funds	12/31/2015	12/31/2016	
Fire Truck Replacement	270,000	160,000	
Available funds (set aside for future projects)	163,550		
User fees designated for front end loader		7,000	
User fees designated for street sweeper		7,000	total ending FB
	433,550	174,000	1,052,580

Village of Elm Grove
5 Year Capital Budget
Years 2017-2021

Department/Capital Item	2017	2018	2019	2020	2021	total 17-21
Summary						
General Government	71,488	274,918	293,968	162,168	209,918	1,012,460
						-
Police Department	70,500	127,000	110,000	62,000	117,000	486,500
						-
Fire Department	17,000	17,000	17,000	17,000	18,000	86,000
						-
Emergency Medical Services	-	-	-	-	225,000	225,000
						-
Public Works	50,500	349,000	44,400	216,000	17,500	677,400
						-
Recreation	11,500	25,500	5,000	7,500	15,000	64,500
						-
Library	15,000	25,950	-	7,200	-	48,150
						-
Total- funded at 20% annually	235,988	819,368	470,368	471,868	602,418	2,600,010
						-
Annual Funding						
New Equipment	43,100					43,100
Fire Equipment Fund	75,000					75,000
	354,088	819,368	470,368	471,868	602,418	2,718,110
Funding at 20% per year	100%	80%	60%	40%	20%	
Dollars needed per funding policy	354,088	655,494	282,221	188,747	120,484	1,601,034

Village of Elm Grove
5 Year Capital Budget
Years 2017-2021

Department/Capital Item	2017	2018	2019	2020	2021	total 17-21
General Government						
Radio Communication System- infrastructure (through 2022)	2,918	2,918	2,918	2,918	2,918	14,590
Computer Hardware, Software Upgrade and Network		272,000				272,000
Building Security Camera Upgrade/replacement	47,570					47,570
HVAC unit replacement for Police Department	21,000					21,000
Roof Replacement			76,800			76,800
						-
Building Upgrades- Police			40,000			40,000
						-
Building Upgrades- Fire				30,000		30,000
						-
Building Upgrades- Gen Govt and basement					60,000	60,000
Well Replacement/ Upgrades			35,000			35,000
						-
Village Hall Parking Lot Repaving		FD concrete?	129,250	129,250		258,500
						-
Village Hall Grounds Street Light Replacement- 2021			-		120,000	120,000
						-
Video Equipment and cameras for cable TV			10,000			10,000
						-
New Entry Door locksystem					27,000	27,000
						-
						-
General Government Total	71,488	274,918	293,968	162,168	209,918	1,012,460
						-

Village of Elm Grove
5 Year Capital Budget
Years 2017-2021

Department/Capital Item	2017	2018	2019	2020	2021	total 17-21
			Police			
Patrol Vehicles	35,000	62,000	32,000	62,000	32,000	223,000
						-
carryover of radio programming fees	4,500					4,500
						-
Replacement radios for XTS/XTL					85,000	85,000
						-
TIME Terminal Package	5,000					5,000
Mobile Data Terminals (squad laptops)			35,000			35,000
Replacement of sidearms	18,000					18,000
						-
Replacement of Tasers	8,000		8,000			16,000
Multi-channel voice logger		20,000				20,000
Squad In-Car and Lockup Video Camera System		45,000				45,000
Office Furniture Updates			35,000			35,000
Police Total	70,500	127,000	110,000	62,000	117,000	486,500
						-

			Fire			
Turnout Gear and Equipment	17,000	17,000	17,000	17,000	18,000	86,000
						-
						-
						-
Fire Total	17,000	17,000	17,000	17,000	18,000	86,000
						-

			EMS			
						-
Replacement of 1997 Ambulance-					225,000	225,000
increased from $155000 9/26/16 per Jon Robinson and moved to 2021						
EMS total	-	-	-	-	225,000	225,000
						-

Village of Elm Grove
5 Year Capital Budget
Years 2017-2021

Department/Capital Item	2017	2018	2019	2020	2021	total 17-21
			Public Works			
Equipment						
Pickup Trucks/Light Utility						
2 wheel Pickup Truck	28,500					28,500
						-
Swap Loader Truck-		67,000				67,000
replace 2010 1ton dump truck- moved from 2017 to 2018						-
5 Plow trucks cycled replacement 12 yrs						-
Replace 2005 Plow Truck (with wing)		130,000				130,000
Utiltiy Equipment						-
Skid Loader (wheeled)		50,000				50,000
						-
Boom Flail Attachment			27,500			27,500
						-
Multi-Use UTV Tool Cat		65,000				65,000
replaces 1991 utlity tractor used in park						-
2 zero turn lawn mowers	22,000					22,000
replace 2008 Jacobson mower						-
Commercial Lawn mower		10,000				10,000
replaces John Deere mower/blower						-
John Deere Gator			6,900			6,900
						-
Hydroseeder				14,000		14,000
						-
Front End Loader (Gradall)				95,000		95,000
(net of trade in and recycling fees)						-
Street Sweeper				35,000		35,000
(net of trade in and stormwater fees)						-
						-
Excavator- backhoe						-
moved to 2022						-
Asphalt Roller					17,500	17,500
						-
Building/Grounds						-
DPW Garage Updates		27,000				27,000
						-
Construction Projects						-
Marcella Road Bridge-			10,000	72,000		82,000
represents village 20% share if funded through bridge program						-
Public Works Total	50,500	349,000	44,400	216,000	17,500	677,400
						-

Village of Elm Grove
5 Year Capital Budget
Years 2017-2021

Department/Capital Item	2017	2018	2019	2020	2021	total 17-21
			Recreation			
Pool Rehabilitation	5,000		5,000		5,000	15,000
						-
Basketball Court Rehabilitation	6,500					6,500
						-
Tennis Court Rehabilitation		18,000				18,000
						-
Baseball Diamond Renovation		7,500		7,500		15,000
						-
Water Heater for poolhouse					10,000	10,000
Recreation Total	11,500	25,500	5,000	7,500	15,000	64,500
						-

			Library			
Computer Replacements		25,950		7,200		33,150
						-
Overhead Light Replacement	15,000					15,000
						-
						-
Library Total	15,000	25,950	-	7,200	-	48,150
						-

New Equipment Request 2017

police		
Active Shooter Ballistic Equipment	6,500	
Ballistic Vests (soft body armor)	4,000	
Public Works		
stormwater- Tilt for grading	3,600	
Fencing for impound area at DPW yard	7,500	
Forestry -tree inventory (net of grant)	15,000	
recreation		
pool deck chairs (24)	4,000	
tennis wind screens	2,500	
total	43,100	fund annually

Village of Elm Grove
Schedule of 2017 Budget Workshops

Below is a schedule of the Finance Committee's budget workshop meetings.

5 Year Capital Fund Budget Discussion

September 9th **7:30am**

Operating Budget Workshops

October 13th Thursday 7:00pm

- General Fund Revenues
- General Government Expenditures
- Inspections
- Public Works
- Solid Waste
- Forestry
- Library and Library Gift Fund

October 19h Wednesday 7:00pm

- EMS
- Fire
- Recreation
- Municipal Court
- Dispatch
- Police

October 27th Thursday 7:00pm

- Sewer Fund
- Stormwater Fund
- Debt Fund
- 5 Year Capital
- TIF Fund
- Municipal Water
- General Government Contingency
- Review and Discussion of complete budget

Possible- Additional meeting may be scheduled 1st week of November if needed for:

- Review of Health Insurance Renewal and impact
- Review Additional Information – Expenditure Restraint %
- Final Adjustments

November 28th Monday 7:30pm

- Public Hearing and Village Board Meeting