

**2015 Operating and Capital Budgets including
2014 Tax Levy and 2015 User Fees**

*Approved Budget
As approved by Finance Committee
October 27, 2014 and
Village Board November 24, 2014*

**Village of Elm Grove
2015 Budget
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**Village of Elm Grove
2015 Budget**

Tax Levy	
December 2013 levy	6,578,820
allowable increase	<u>129,496</u>
Maximum levy allowable	6,708,316
Proposed 2014 Levy 6,646,855	
increase from 2013	\$ 68,035
	<u>% increase 1.03%</u>
	<u>Tax rate \$6.4845</u>
rate increase	-\$0.36930
% rate increase	-5.36%

Property Value Information <i>(in thousands)</i>				
	Assessed Value		Equalized Values	
	w/o TID	full value	w/o TID	full value
as of 1/1/13	959,883	980,188	955,610	976,671
as of 1/1/14	<u>1,025,040</u>	<u>1,048,952</u>	<u>1,030,237</u>	<u>1,054,285</u>
change	65,157	68,764	74,627	77,614
% change	6.79%	7.02%	7.81%	7.95%

Change for Average Household			
		2013	2014
Average single family house value		392,500	425,610
Per FairShare Assessment(without condos)	tax rate	<u>\$6.88440</u>	<u>\$6.48450</u>
	Village tax	\$2,702	\$2,760
	tax increase		58.00
	<u>Fees</u>		
	sewer	284.44	\$301.00
	stormwater	122.80	124.05
	solid waste	215.92	227.45
	total fees	<u>623.16</u>	<u>652.50</u>
	fee increase		<u>29.34</u>
	net change taxes and fees		\$87.34

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

<i>Allowable 2014 increase for 2015 budget</i>		
2013 levy		6,578,820
new construction	0.0099 % inc	65,130
	2014 levy limit before adjustments	6,643,950
 <u>Adjustments to Levy Limit</u>		
Increase for unused levy from 2013		66,625 available levy increase for 2013 which was not used
Increase -Village share of rescinded taxes		1,954 ** taxes rescinded due to assessment error
Reduction for increase stormwater fee		(4,213) stormwater fee increased 1% per schedule
	Allowable adjustments	64,366
	2014 payable 2015 allowable levy	6,708,316
Current proposed levy		6,646,855
		61,461
	<i>under limit or (reduction needed)</i>	

Village of Elm Grove

Tax Levy Historical Summary

Levy By Fund	<i>Proposed</i>				
	2015	2014	2013	2012	2011
General Fund	3,837,855	3,761,320	3,694,415	3,719,690	3,583,530
Debt Service	-				-
5 Year Capital Fund	602,000	600,000	539,000	459,195	487,500
subtotal	4,439,855	4,361,320	4,233,415	4,178,885	4,071,030
SPECIAL REVENUE FUNDS					
Library	348,425	359,250	336,980	345,225	351,600
EMS	179,575	179,250	188,500	191,690	200,565
Stormwater Operations	179,000	179,000	179,000	197,595	220,000
Sewer Fund	1,500,000	1,500,000	1,555,500	1,580,000	1,608,900
subtotal special revenue	2,207,000	2,217,500	2,259,980	2,314,510	2,381,065
TOTAL TAX LEVY	6,646,855	6,578,820	6,493,395	6,493,395	6,452,095
Levy Dollar Increase	68,035	85,425	-	41,300	119,495
Levy Percent Change	1.03%	1.32%	0.00%	0.64%	1.89%

Tax Rate Summary

Assessed Value Tax Rate					
Assessed Value without TID	1,025,040	959,883	983,847	1,033,686	1,061,828
Tax Rate	6.4845	6.8538	6.6145	6.2818	6.0764
Tax Rate Percent Change	-5.39%	3.62%	5.07%	3.38%	4.18%
Equalized Value Tax Rate					
Equal Value without TID	1,030,237	955,610	988,225	1,030,019	1,043,297
Tax Rate	\$ 6.4518	\$ 6.8844	\$ 6.5708	\$ 6.3042	\$ 6.1843
Tax Rate Percent Change	-6.28%	4.77%	4.23%	1.94%	4.97%

Residential User Fee Summary

Fees included in budget	<i>Proposed</i>				
	2015	2014	2013	2012	2011
Sewer	\$301.00	\$284.44	\$290.80	\$290.80	\$281.44
Stormwater	124.05	122.80	121.61	139.60	138.20
Solid Waste	227.45	215.92	214.70	214.10	203.70
Total annual fee	\$652.50	\$623.16	\$627.11	\$644.50	\$623.34
annual increase	\$29.34	-\$3.95	-\$17.39	\$21.16	\$37.58
	4.71%	-0.63%	-2.70%	3.39%	6.42%
<i>amount per month for fees</i>	\$54.38	\$51.93	\$52.26	\$53.71	\$51.95

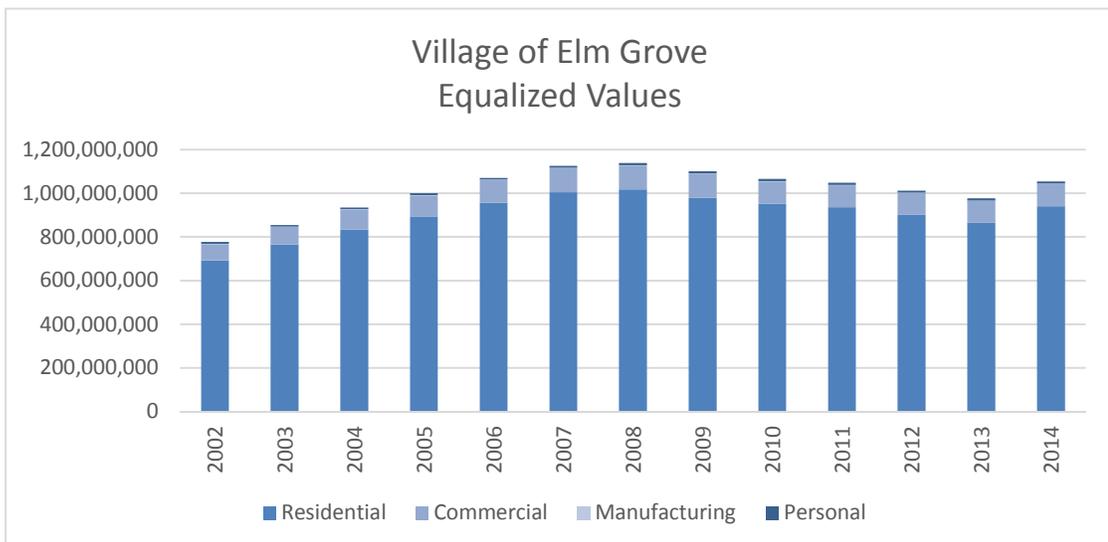
Village of Elm Grove January 2014 Property Values

used for December 2014 tax bills- funding for 2015 budget

	<u>Assessed</u>	<u>Equalized</u>	
Residential	935,104,000	939,736,000	99.51%
Commercial	104,066,600	105,168,000	98.95%
Manufacturing	-	-	
Personal Property	<u>9,781,600</u>	<u>9,380,600</u>	104.27%
	1,048,952,200	1,054,284,600	99.49%
TID increment	<u>(23,912,135)</u>	<u>(24,047,500)</u>	99.44%
total value without TID increment	<u><u>1,025,040,065</u></u>	<u><u>1,030,237,100</u></u>	99.50%

Summary of Annual Equalized Values and changes

<u>Year</u>	<u>Residential</u>	<u>Commercial</u>	<u>Manufacturing</u>	<u>Personal</u>	<u>Total</u>	<u>% change</u>
2002	692,885,300	74,594,200	1,481,000	8,233,200	777,193,700	
2003	765,901,300	80,061,800	1,259,700	7,670,200	854,893,000	10.00%
2004	834,347,400	91,827,100	1,279,500	7,348,600	934,802,600	9.35%
2005	893,508,200	96,830,700	1,348,400	7,778,500	999,465,800	6.92%
2006	956,486,700	104,661,300	1,348,400	7,786,500	1,070,282,900	7.09%
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%



**Village of Elm Grove
2014 Budget
Allocating Specific revenues to Expenditure**

	<u>Expenditures</u>	<u>Revenues</u>				<u>Expenditures net of direct revenues</u>
		Fees	Intergovernme ntal Revenue	Licenses, Fines, Permits	total specific revenue	
Operating Budget						
Contingency	135,000					135,000
General Government incl inspections	1,238,550	2,550	-	140,800	143,350	1,095,200
Public Safety						
Dispatch	447,315				-	447,315
Police	2,136,300	6,500	4,080		10,580	2,125,720
Court	93,200			154,500	154,500	(61,300)
Fire	272,670		32,000	3,450	35,450	237,220
EMS	281,075	91,250			91,250	189,825
total Public Safety	3,230,560	97,750	36,080	157,950	291,780	2,938,780
Infrastructure and Public Health						
Public Works and Forestry	930,125	10,325	-		10,325	919,800
Solid waste	491,540	482,300	51,750		534,050	(42,510)
Stormwater	590,920	426,100			426,100	164,820
total infrastructure	2,012,585	918,725	51,750	-	970,475	1,042,110
Sewer	2,445,585	893,085	50,000		943,085	1,502,500
Community Leisure						
Recreation	190,455	170,085			170,085	20,370
Library	416,525	13,500	29,400		42,900	373,625
total Community Leisure	606,980	183,585	29,400	-	212,985	393,995
	9,669,260	2,095,695	167,230	298,750	2,561,675	7,107,585

This sheet demonstrates the budgeted 2015 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

<u>other revenues</u>	
state shared revenue	80,235
expenditure restraint rev	129,350
Transportation aid	375,050
state computer aid	10,000
investment earnings	35,400
cell tower earning	139,000
cable TV franchise fees	62,500
misc revenue	15,200
total other revenue	846,735

tax levy required for operations **6,260,850**

<u>fund balance applied</u>	
general fund- contingency	(135,000)
general fund- advance	(60,675)
library	(25,000)
EMS	(10,000)
stormwater	14,680

Add'l tax levy

capital projects 602,000

Total Taxes Levied **6,646,855**

allowable levy **6,708,316**

under limit **(61,461)**

**Village of Elm Grove
Expenditure Budgets
Comparison of 2014-2015**

	2014 Budget as amended	2015 Budget	dollar increase	% increase
General Fund Operations				
General Government	1,128,110	1,157,050	28,940	2.57%
Inspections	78,750	81,500	2,750	3.49%
Municipal Court	109,035	93,200	(15,835)	-14.52%
Dispatch	415,175	447,315	32,140	7.74%
Police	2,116,775	2,121,700	4,925	0.23%
Fire	262,450	272,670	10,220	3.89%
Public Works	750,200	797,425	47,225	6.29%
Solid Waste	461,195	491,540	30,345	6.58%
Forestry	130,465	132,700	2,235	1.71%
Recreation	187,660	190,455	2,795	1.49%
New Equipment	9,820	14,600	4,780	48.68%
Contingency	135,800	100,000	(35,800)	-26.36%
Contingency-HRA	35,000	35,000	-	0.00%
Transfer to other funds	9,750	-	(9,750)	
<i>subtotal -General Fund</i>	5,830,185	5,935,155	104,970	1.80%
Special Revenue Fund Operations				
Library	414,700	416,525	1,825	0.44%
EMS	289,025	281,075	(7,950)	-2.75%
subtotal	6,533,910	6,632,755	98,845	1.51%
Other Fund Operations <i>include transfer to debt service</i>				
Sewer	2,231,000	2,445,585	214,585	9.62%
Stormwater	606,300	590,920	(15,380)	-2.54%
subtotal	2,837,300	3,036,505	199,205	7.02%
total operating expenditures	9,371,210	9,669,260	298,050	3.18%
<i>less interfund transfers to debt service</i>	(1,095,046)	(1,052,077)	42,969	-3.92%
Total Operations	8,276,164	8,617,183	341,019	4.12%
TIF Special Revenue	408,760	411,223	2,463	0.60%
2015 Capital Projects	1,372,715	267,600	(1,105,115)	-80.51%
Debt Service	1,095,046	1,052,076	(42,970)	-3.92%
Total Budgeted Expenditures	11,152,685	10,348,082	(804,603)	-7.21%

MMSD Capital Charge increased \$185,600

VILLAGE OF ELM GROVE Expenditure Restraint Summary

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

	Actual 2011	Actual 2012	Actual 2013	Budget 2014	Budget 2015	% Change 14-15
Municipal Court	86,227	114,641	109,043	109,035	93,200	-14.52%
General Government	1,039,712	1,087,647	1,093,951	1,128,110	1,157,050	2.57%
Dispatch	407,847	408,834	417,732	415,175	447,315	7.74%
Police	2,124,077	2,100,207	2,234,523	2,116,775	2,121,700	0.23%
Fire	261,791	253,519	265,478	262,450	272,670	3.89%
Inspections	70,073	74,221	111,497	78,750	81,500	3.49%
Public Works	689,369	767,768	681,515	750,200	797,425	6.29%
Solid Waste	432,294	449,467	449,793	461,195	491,540	6.58%
Recreation	225,354	206,216	195,862	187,660	190,455	1.49%
Forestry	118,504	120,155	117,066	130,465	132,700	1.71%
New Equipment	759	12,212	1,315	9,820	14,600	48.68%
trf to other funds	231,214	145,000	105,000	9,750	-	
Contingency	-			135,800	100,000	-26.36%
Contingency- HRA	-			35,000	35,000	0.00%
	5,687,221	5,739,887	5,782,775	5,830,185	5,935,155	1.80%

104,970 increase

CPI thru Aug2014

1.60%

new constuction

.99% @60%

0.59%

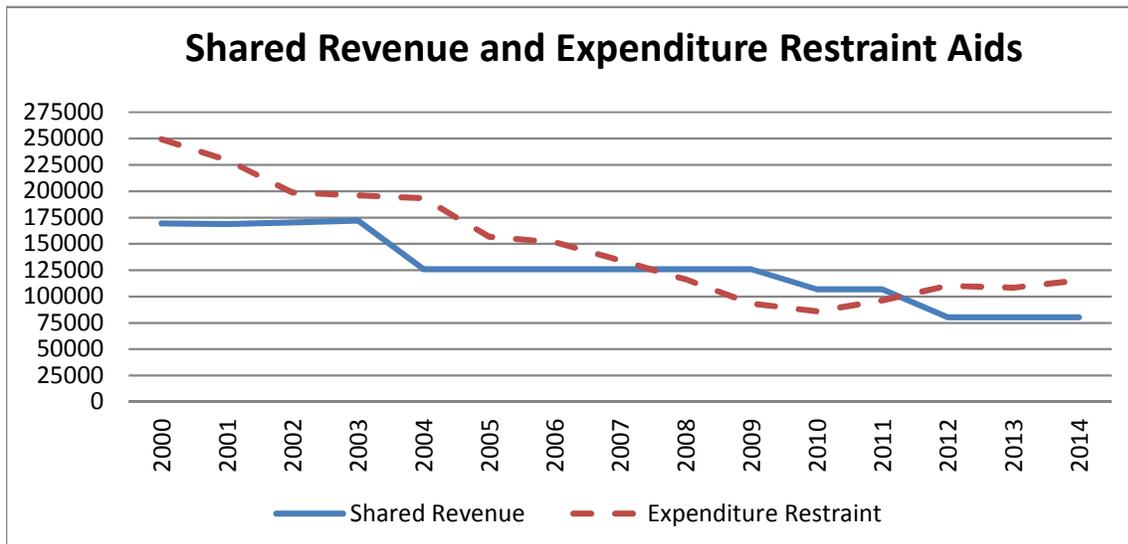
total increase allowed

2.19%

dollar growth allowed

\$127,681

5,957,866



**Village of Elm Grove
Estimated Fund Balance at December 31, 2014**

Change in Fund Balance 12/31/14 (estimated)											
	General Fund	Debt Service	5 Year Capital	Sewer	Library	EMS	Storm Water	TIF Spec Rev	Municipal Water	Library Gift	total
Balance @ 12/31/13	2,264,412	868,243	1,874,744	1,229,252	6,086	154,863	240,332	(470,695)	(952,137)	55,785	5,270,885
Estimate 2014 Revenue	5,672,299	1,096,146	714,700	2,622,300	413,028	270,670	604,292	435,349	205,172		12,033,956
Estimate 2014 Expense	5,652,735	1,095,046	1,408,145	2,477,333	390,230	277,000	601,300	408,760	202,505		12,513,054
Estimated balance @ 12/31/14	2,283,976	869,343	1,181,299	1,374,219	28,884	148,533	243,324	(444,106)	(949,470)	55,785	4,791,787
increase/(decrease)	19,564	1,100	(693,445)	144,967	22,798	(6,330)	2,992	26,589	2,667	-	(479,098)

Fund Balance by Categories											
Unspendable											
Advanced to municipal water pr	949,470										949,470
Advanced to TIF		444,106									444,106
Delinquent PP Tax											-
Restricted											
K. Schmidt - fire	14,953										14,953
ACT 102 Grant Funds						35,302					35,302
Koening Estate						92,035					
TEMS						2,729					
Library					3,884					55,785	59,669
Debt Service		425,237									425,237
Committed											
for Fund Specific Use			1,181,299	1,388,899		3,449	243,324				2,816,971
Assigned											
Donations	42,000					800					
Drill Fund balance	6,447					4,218					10,665
For next year's budget	195,675			(14,680)	25,000	10,000					215,995
Unassigned Fund Balance	1,075,431	-	-	-	-	-	-	(444,106)	(949,470)	-	(180,581)
Total Estimated Fund Balance	2,283,976	869,343	1,181,299	1,374,219	28,884	148,533	243,324	(444,106)	(949,470)	55,785	4,791,787

Fund Balance Policy- Unassigned	1,075,431
General Fund Operating Budget	5,935,155
15%	890,273
25%	1,483,789

Fund Balance Policy- Unrestricted = Committed+Assigned+ Unassigned	
Fund Balance Policy not to exceed 30%	1,780,547
Balance per above	1,319,553

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
12/31/14	2,283,976	425,237	1,181,299	1,374,219	28,884	148,533	243,324	(444,106)	55,785	(949,470)
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
2015 Budget**

Department	Wages	Overtime	FICA	WRS	Employee WRS	Health/dental	life	Disability	Total
General Gov't	336,250	2,500	26,250	45,500	(22,750)	62,000	1,530	1,500	452,780
Court	45,478		3,490	5,040	(2,308)				51,700
Dispatch	271,980	11,200	22,350	38,520	(19,260)	65,450	850	475	391,565
Police	1,365,000	65,000	109,500	238,000	(83,350)	333,400	2,300	1,650	2,031,500
Fire	190,350		14,625	13,750	(3,425)	4,000	300	6,100	225,700
Public Works	312,000	10,000	24,675	41,250	(20,625)	90,000	1,525	600	459,425
Solid Waste	49,025		3,875	5,580	(2,790)	13,250			68,940
Forestry	65,700		5,350	8,250	(4,125)	3,925	200	100	79,400
Recreation	97,600		7,475	5,400	(2,700)	6,400	50	105	114,330
total in General Fund	2,733,383	88,700	217,590	401,290	(161,333)	578,425	6,755	10,530	3,875,340

Library	269,000		21,750	32,000	(16,000)	24,000	580	225	331,555
EMS	224,150		17,150	13,625	(4,550)				250,375
Stormwater	110,620		8,455	15,000	(7,500)	31,925			158,500
Sewer	39,175		2,925	5,200	(2,600)	13,300			58,000
total in Village Budget	3,376,328	88,700	267,870	467,115	(191,983)	647,650	7,335	10,755	4,673,770

(191,983) employee contributions

total wages and overtime \$ 3,465,028

net Village cost \$ 275,132

503,650 Health

125,000 HRA

19,000 Dental

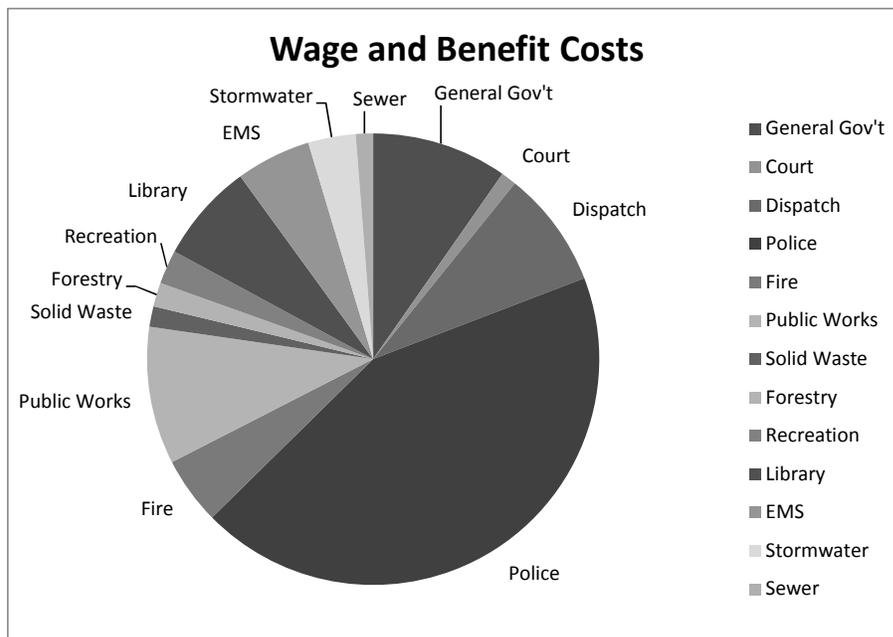
647,650

Fire on call (100,000)

EMS on call (141,000)

seasonal (58,600)

\$ 3,165,428



**Village of Elm Grove
2015 Wisconsin Retirement Rates**

General Category of Employees	<u>eff</u> <u>8/24/11</u>					
	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
<u>Components of Contribution</u>						
Employee Required	5%	5.8%	5.9%	6.65%	7.0%	6.8%
Employee Benefit Adjustment Contribution	1.2%					
Employer Required	4.8%	5.8%	5.9%	6.65%	7.0%	6.8%
Total	<u>11.0%</u>	<u>11.6%</u>	<u>11.8%</u>	<u>13.30%</u>	<u>14.00%</u>	<u>13.60%</u>

Public Safety Employees- Police and Fire Chief						
	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Employee Required <i>(may be paid by employer)</i>	5.5%	5.8%	5.9%	6.65%	7.0%	6.8%
Employer Required <i>(must be paid by employer)</i>	8.6%	8.9%	9.0%	9.75%	10.1%	9.5%
Total Retirement	<u>14.10%</u>	<u>14.70%</u>	<u>14.90%</u>	<u>16.40%</u>	<u>17.10%</u>	<u>16.30%</u>
Duty Disability <i>(must be paid by employer)</i>	6.6%	6.6%	6.6%	6.6%	0.46%	0.46%
Total	<u>20.7%</u>	<u>21.3%</u>	<u>21.5%</u>	<u>23.0%</u>	<u>17.6%</u>	<u>16.76%</u>

Beginning in August 2011 employees other than public safety were required to pay the employee share of the required WRS contribution. Employees under a current contract were not required to pay until the expiration of the contract. All new public safety employees hired after August 2011 are also required to pay this contribution. Employees in general government, library, recreation and non-represented public works/forestry began to pay the employee share of 5.8% in August 2011. With the expiration of the contracts dispatch and public works began paying in 2013. The Village also has two newly hired police officers that pay the employee share. In 2015 the required employee contribution is 6.8% of wages. Beginning in March of 2014 all police officers began paying a portion of the employee contribution. On 7/1/15 they will pay the same employee percentage as all other employees.

2015 Proposed Budget

General Fund

Department	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
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REVENUES

Taxes	3,583,530	3,719,690	3,694,415	3,761,320	3,761,320	3,837,855
Intergovernmental	848,571	832,942	744,688	703,380	709,714	672,465
Licenses & Permits	128,921	157,357	196,740	141,660	167,530	144,250
Fines, Forfeitures	190,205	157,194	155,977	160,000	148,393	154,500
Public Charges/Fees	469,132	493,275	487,322	478,310	483,568	511,675
Recreation Fees	197,823	182,431	169,952	176,690	151,750	170,085
Commercial Revenues	243,376	198,722	221,276	213,150	250,024	248,650
Total Revenue	5,661,558	5,741,611	5,670,370	5,634,510	5,672,299	5,739,480
<u>Budgeted Fund Balance Used</u>						
Planned F/B usage				60,675		60,675
Surplus Applied	25,663	-	112,405	100,000		100,000
For HRA Liability	-			35,000	-	35,000
Total Revenue And Budgeted Use of Fund Balance	5,687,221	5,741,611	5,782,775	5,830,185	5,672,299	5,935,155

EXPENDITURES

General Government	1,039,712	1,087,647	1,093,951	1,128,110	1,131,861	1,157,050
Inspections	70,073	74,221	111,497	78,750	86,650	81,500
Municipal Court	86,227	114,641	109,043	109,035	81,658	93,200
Dispatch	407,847	408,834	417,732	415,175	426,150	447,315
Police	2,124,077	2,100,207	2,234,523	2,116,775	2,098,797	2,121,700
Fire	261,791	253,519	265,478	262,450	262,219	272,670
Public Works	689,369	767,768	681,515	750,200	772,275	797,425
Solid Waste	432,294	449,467	449,793	461,195	456,967	491,540
Forestry	118,504	120,155	117,066	130,465	127,180	132,700
Recreation	225,354	206,216	195,862	187,660	193,408	190,455
New Equipment	759	12,212	1,315	9,820	5,820	14,600
Contingency	-	-	-	135,800	-	100,000
Contingency- HRA	-	-	-	35,000	-	35,000
Transfer of funds	231,214	145,000	105,000	9,750	9,750	-
Total Expenditures	5,687,221	5,739,887	5,782,775	5,830,185	5,652,735	5,935,155

**Village of Elm Grove
Schedule of Revenues- General Fund**

Account Number	Account Title	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 YTD 9/25/2014	2014 Estimate	2015 Budget	% change 14-15
<u>Taxes</u>									
1-411-1000	Property Tax	3,583,530	3,719,690	3,694,415	3,761,320	3,761,320	3,761,320	3,837,855	2%
	Taxes	3,583,530	3,719,690	3,694,415	3,761,320	3,761,320	3,761,320	3,837,855	2%
<u>Intergovernmental Revenue</u>									
1-422-1000	State Shared Revenue	106,983	80,237	80,237	80,235	12,036	80,237	80,235	0%
1-422-1000	Expenditure Restraint Program	96,386	110,140	108,547	115,430	115,430	115,441	129,350	12%
1-422-3000	Fire Insurance Tax from State	29,247	29,568	29,250	29,250	32,273	32,273	32,000	9%
1-425-3000	State Transportation Aids	521,655	514,489	463,040	416,750	312,552	416,750	375,050	-10%
1-426-3000	State Computer Aid	11,138	13,597	10,530	10,000	10,000	10,000	10,000	0%
1-428-9000	Misc State Aids- wildlife grant	3,794	3,675		485	5,642	5,642	-	-100%
	Local Road Improvement Grant	22,588	21,953	-	-	-	-	-	
	Misc County Aids- CDBG & OWI enforcement	8,223	5,897	-	-	4,000	4,000	-	
1-428-9040	Dept of Justice- Police Vest Reimb	370	755	2,235	400	658	658	1,200	200%
1-428-9050	St of WI- Police Training Grant	3,060	2,880	2,880	2,880	2,880	2,880	2,880	0%
1-428-9060	PD Reimb fr Elmbrook		7,632	5,937	5,950	-	-	-	
1-445-5000	County Recycling Rebate	45,127	42,119	42,032	42,000	41,833	41,833	41,750	-1%
	Total Intergovernmental Revenue	848,571	832,942	744,688	703,380	537,304	709,714	672,465	-4%
<u>License and Permits</u>									
1-431-1000	Liquor License	8,243	7,560	8,630	8,100	7,867	7,867	7,600	-6%
1-431-2000	Operator License	2,910	2,500	3,035	2,700	2,550	2,700	2,800	4%
1-431-3000	Sign License Fee	297	274	693	575	244	400	400	-30%
1-431-6000	Cigarette License	700	500	500	500	400	400	400	-20%
1-433-2000	Dog & Cat License	4,592	4,676	4,149	4,600	3,368	4,120	4,150	-10%
1-434-1000	Other Licenses	557	874	491	500	984	968	575	15%
1-434-2000	Elec Contractor License Fee	3,380	3,630	360	-	-	-	-	0%
	Fire Inspection Fee	3,500	3,450	3,450	3,450	-	3,450	3,450	0%
1-435-1000	Building Permits	63,506	69,409	100,586	80,000	70,853	96,000	83,000	4%
1-435-2000	Electrical Permits	17,048	15,823	25,273	16,000	15,700	22,500	16,500	3%
1-435-3000	Plumbing Permits	12,684	13,536	20,168	15,000	12,527	19,500	15,500	3%
1-435-9000	Occupancy and Other Permits	525	255	15,970	860	620	800	850	-1%
1-435-9100	Building Board Fee (\$25)	1,598	1,778	1,625	1,875	1,500	1,825	1,925	3%
1-435-9200	Plan Review Fee	5,968	16,880	9,126	4,500	3,702	5,000	4,600	2%
1-435-9400	Zoning/Plan Commission Fees	3,413	16,212	2,684	3,000	1,774	2,000	2,500	-17%
	License and Permits	128,921	157,357	196,740	141,660	122,089	167,530	144,250	2%
<u>Fines, Forfeitures and Penalties</u>									
1-436-1000	Court Fines Collected	292,846	277,833	251,470	270,000	175,007	247,069	250,000	-7%
1-436-2000	Court Fine Expense	(102,641)	(120,639)	(95,493)	(110,000)	(57,561)	(98,676)	(95,500)	-13%
	Fines, Forfeitures and Penalties	190,205	157,194	155,977	160,000	117,446	148,393	154,500	-3%
<u>Public Charges for Services</u>									
1-441-3000	Publication Fees	85	70	95	100	100	100	100	0%
1-441-4000	Spec Assessment Letters	890	1,835	905	850	855	1,000	900	6%

**Village of Elm Grove
Schedule of Revenues- General Fund**

Account Number	Account Title	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014	2014	2015 Budget	% change 14-15
						YTD 9/25/2014	Estimate		
1-441-9000	General Government	10,053	2,953	1,169	1,500	1,102	1,270	1,300	-13%
1-441-9100	Collection-Personal Property	2,814	216	221	-	270	270	250	
1-442-1000	Public Safety	6,593	5,860	6,597	5,500	5,095	6,250	6,500	18%
1-436-600	CCW class fees		1,825	3,854	-	-	-	-	
1-442-3000	Reimbursement for Hwy 18			659	-	85	85	-	
1-444-4000	Driveway/Roadcut	8,393	14,497	5,981	4,100	5,628	6,000	6,000	46%
1-444-600	Yard Waste Recycling		3,415	1,197	1,000	2,957	3,200	2,500	
1-445-5100	Leaf Bag Revenue	610	572	524	600	15	525	525	-13%
1-445-5200	Solid Waste User Fee	438,394	460,932	465,160	463,700	463,628	463,628	482,300	4%
	County reimbursement for recycling bins							10,000	
1-445-6000	Dial-A-Dump Fee (\$40)	280	240	-	-	-	-	-	
1-445-9000	Special Brush Pickup (\$60)	1,020	860	960	960	1,080	1,240	1,300	35%
	sub-total	469,132	493,275	487,322	478,310	480,815	483,568	511,675	7%
Recreation Department									
1-446-2000	Swim Team	10,109	11,731	13,780	13,780	11,949	11,949	13,420	-3%
1-446-3000	Swimming Lesson (incl synchro)	24,077	22,588	21,513	23,610	17,252	17,252	20,330	-14%
1-446-4000	Swimming Admission Fees	42,849	41,965	40,945	40,950	36,176	36,176	40,260	-2%
1-447-7000	Pool Rentals	4,995	4,044	5,625	5,625	4,875	4,875	5,750	2%
	<i>Revenue from Swimming Pool</i>	82,030	80,328	81,863	83,965	70,252	70,252	79,760	-5%
1-446-5000	Tennis Team	6,009	5,137	3,547	3,815	3,515	3,515	5,035	32%
1-446-6000	Tennis Lesson	7,362	9,466	10,626	10,280	7,120	7,120	7,415	-28%
1-446-7000	Tennis Court Rental Fees	5,471	2,617	1,942	4,185	1,126	2,000	3,270	-22%
	<i>Revenue from Tennis</i>	18,842	17,220	16,115	18,280	11,761	12,635	15,720	-14%
1-446-9000	Camp Elm Grove	10,317	12,723	8,331	8,400	10,499	10,499	10,360	23%
1-447-9420	Joint Recreation Programming	2,792	2,618	4,749	5,265	3,436	3,436	5,830	11%
1-447-0000	Baseball	8,543	9,206	9,969	10,150	8,481	8,481	9,700	-4%
1-447-1000	Fitness Classes (aerobics, pilates,	42,832	34,385	24,732	25,715	21,591	22,000	21,405	-17%
1-447-2000	Concession Sales	13,497	9,359	7,009	8,000	7,114	7,500	8,000	0%
1-447-3000	Picnic Gazebo Reservation Fees	3,651	4,172	4,837	4,750	4,527	4,527	6,525	37%
1-447-6000	Youth Activities (incl dance)	5,496	4,888	6,394	6,000	5,791	5,791	5,125	-15%
1-447-8000	Summer Sports Programs	5,402	4,510	3,215	3,215	6,222	6,222	6,640	107%
1-447-9020	Misc Rec Revenue	850	732	480	700	293	293	250	-64%
1-447-9050	Adult Programs	2,763	1,526	2,238	2,200	89	89	720	-67%
1-447-9060	Ad Revenue-brochure	450					-		
1-447-9100	Ticket Sales -amusement	118	111	20	50	25	25	50	0%
1-447-	Bike Safety Donations	240	653		-			-	
	Recreation Department sub-total	197,823	182,431	169,952	176,690	150,081	151,750	170,085	-4%
Total Public Charges for Services		666,955	675,706	657,274	655,000	630,896	635,318	681,760	4%
Commercial Revenues									
1-429-0000	Cable TV Franchise Fees (3%)	59,885	61,966	63,313	65,000	31,213	62,500	62,500	-4%
	w/c reimbursement	16,160	427	-				-	

**Village of Elm Grove
Schedule of Revenues- General Fund**

Account Number	Account Title	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 YTD 9/25/2014	2014 Estimate	2015 Budget	% change
									14-15
1-481-1000	Interest on Investments	25,785	14,105	9,848	12,000	9,966	7,000	7,000	-42%
	Interest on Advance to Water 3%			10,509			27,530	24,500	
1-481-2000	Other Interest	1,275	233	468		527	575	450	
1-481-3000	P-card rebate			264	3,200	10,309	10,309	15,000	
1-482-1000	Rental of Land	200	202	200	200	200	200	200	0%
1-437-0000	Insurance Dividends/Rebates	4,908		7,695	-	8,606	8,606	-	
1-482-2000	Cell Tower Revenue	135,163	121,789	127,808	132,750	114,295	133,000	139,000	5%
	miscellaneous					304	304	-	
1-485-1000	Donations			1,171				-	
	Commercial Revenues	243,376	198,722	221,276	213,150	175,420	250,024	248,650	17%
	Total Revenues	5,661,558	5,741,611	5,670,370	5,634,510	5,344,475	5,672,299	5,739,480	1.86%
	Fund Balance used	25,663		112,405	100,000			100,000	
	Fund Balance used -Advance repayment				60,675			60,675	
	Fund Balance used for HRA Contingency				35,000			35,000	
	Total Revenues and Fund Balance to be used	5,687,221	5,741,611	5,782,775	5,830,185	5,344,475	5,672,299	5,935,155	1.80%

**Village of Elm Grove
General Government**

2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Proposed
\$1,039,712	\$1,087,647	\$1,093,951	\$1,128,110	\$1,131,861	\$1,157,050

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	contracted
Total	5.75

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
 - Assist the Village Manager as needed
- Contracted 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 other department personnel with office tasks

**Village of Elm Grove
Schedule of Expenditures-General Fund**

Account Number	Account Title	2011 Actual	2012 Actual	2013 Actual	2014 budget	2014 (pr19)	2014 Estimate	2015 Budget	% change 14-15
General Government									
1-514-1000	Salaries	278,450	301,578	299,871	320,300	220,891	322,000	336,250	5%
	Overtime	2,015	805	2,717	2,750	411	1,000	2,500	-9%
1-514-2000	WI Retirement	33,752	37,597	38,700	44,450	30,847	44,500	45,500	2%
1-514-2001	WRS Employee	(7,308)	(20,394)	(19,528)	(22,225)	(15,492)	(22,250)	(22,750)	2%
1-514-2005	Life Insurance	1,055	1,183	1,329	1,400	1,327	1,475	1,530	9%
1-514-2010	Social Security	20,075	22,736	22,768	25,060	16,664	25,050	26,250	5%
1-514-2015	Health/Dental Insurance	75,311	68,431	63,526	61,000	37,553	57,500	62,000	2%
1-514-2025	Disability Insurance	626	682	1,471	1,300	1,132	1,470	1,500	15%
1-514-2045	U/C Assessment	1,713	640						
	<i>wages and benefit subtotal</i>	<i>405,689</i>	<i>413,258</i>	<i>410,854</i>	<i>434,035</i>	<i>293,333</i>	<i>430,745</i>	<i>452,780</i>	<i>4%</i>
1-514-3000	Dues/ Memberships	11,338	9,856	11,213	10,000	8,126	9,000	10,000	0%
1-514-3099	Miscellaneous	4,572	7,246	4,702	4,000	3,472	4,800	4,800	20%
1-514-3100	Election Inspectors	3,013	16,830	3,399	10,000	3,161	5,000	3,500	-65%
1-514-3110	Printing-Elections	221	192	203	200	99	200	200	0%
1-514-3115	Legal Notices-Elections	49	13	44	45	-	45	45	0%
1-514-3125	Computer Programming-Elections	1,230	1,060	1,080	1,230	-	1,580	1,130	-8%
1-514-3199	Miscellaneous -Elections	1,146	2,662	268	2,200	908	1,100	1,000	-55%
1-514-3200	Licenses (dog and incl background	1,618	1,071	1,762	1,600	574	1,700	1,700	6%
1-514-3300	Tax Roll Preparation/Printing	4,572	4,574	4,538	4,575	2,270	4,540	4,540	-1%
1-514-3310	WI Dept of Agriculture-	800	800	800	800	800	800	800	0%
1-514-3315	Auditing Fees	11,000	11,459	11,441	12,750	9,375	12,000	12,500	-2%
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	-	1,024	1,008	1,500	899	1,600	1,500	0%
1-514-3326	Village Copy Equipment	5,411	6,951	6,400	7,000	4,813	7,000	7,000	0%
1-514-3330	Computer Maintenance	42,836	46,071	50,621	57,650	53,068	56,500	60,750	5%
1-5143331	Internet Expenses	10,889	12,889	16,144	21,875	17,935	21,860	23,750	9%
1-514-3332	GIS Expense	3,815	4,802	6,610	6,000	5,625	6,000	6,000	0%
1-514-3335	Assessor Services	90,031	100,716	98,755	96,500	64,922	96,500	98,400	2%
1-514-3350	Building Cleaning-contracted	27,443	24,400	23,100	23,500	17,050	23,100	23,100	-2%
1-514-3360	Payroll Services	5,662	6,061	6,553	6,400	3,893	6,700	6,400	0%
1-514-2020	Flexible Benefit Administration	1,669	302	(695)	1,200	966	1,155	1,200	0%
1-514-2030	HRA Administration	2,071	2,196	1,839	2,500	1,629	2,172	2,400	-4%
1-514-3370	Wildlife Management	(40)	2,797	137	1,000	1,038	1,038	500	-50%
1-514-3375	Deer Management		5,905	3,493	4,000	8,928	8,928	4,000	0%
1-516-3100	Legal Expense	14,553	13,960	17,362	25,000	16,051	25,000	25,000	0%
1-516-3105	Attorney Retainer	12,317	12,317	12,807	12,325	9,639	12,852	12,852	4%
1-516-3110	Zoning/Ordinance Expense	1,995	3,662	3,468	2,500	4,526	6,026	3,000	20%
1-517-3100	Utilities	108,526	94,401	109,445	113,500	86,359	116,500	118,850	5%
1-517-3200	Blg Maintenance and Supplies	30,203	28,344	30,785	24,000	27,601	31,000	31,000	29%
1-519-3100	Office Supplies	3,745	4,644	5,847	5,500	1,726	4,000	4,500	-18%

**Village of Elm Grove
Schedule of Expenditures-General Fund**

Account Number	Account Title	2011 Actual	2012 Actual	2013 Actual	2014 budget	2014 (pr19)	2014 Estimate	2015 Budget	% change 14-15
1-519-3200	Printing/Publications/Postage	16,410	16,868	13,148	14,000	8,298	13,000	13,000	-7%
1-519-3500	Uncollectible/ Refunded Taxes	1,631	2,395	1,719		4,434	4,434	-	
1-519-3605	July 4th Celebration	14,000	14,160	13,293	14,000	14,286	14,286	14,000	0%
1-519-3620	Employee Assistance Program	3,135							
	Beautification Committee	1,000	1,000						
	Elmbrook Senior Taxi							1,620	
1-519-3699	Community Relations	2,967	2,837	2,839	4,000	250	3,000	6,500	63%
	<i>other expenses subtotal</i>	<i>448,753</i>	<i>473,390</i>	<i>473,053</i>	<i>500,275</i>	<i>389,415</i>	<i>512,341</i>	<i>514,462</i>	<i>3%</i>
	<u>Insurance</u>								
1-519-3415	Gen Liab/ Crime/Commercial	32,773	34,457	35,489	36,400	36,121	36,121	36,400	0%
1-519-3416	Professional Police Liability	19,344	19,181	19,756	20,500	20,052	20,052	20,500	0%
1-519-3425	Business Property/Fire	12,078	12,002	11,992	12,100	12,466	12,466	12,466	3%
1-519-3430	Vehicle	24,992	25,117	26,782	27,500	26,208	26,208	27,000	-2%
1-519-3435	Public Officials	16,501	17,654	17,946	18,300	18,441	18,441	18,442	1%
1-519-3445	Workers Compensation	79,582	92,588	98,079	79,000	75,487	75,487	75,000	-5%
	<i>Business Insurance subtotal</i>	<i>185,270</i>	<i>200,999</i>	<i>210,044</i>	<i>193,800</i>	<i>188,775</i>	<i>188,775</i>	<i>189,808</i>	<i>-2%</i>
	General Government	1,039,712	1,087,647	1,093,951	1,128,110	871,523	1,131,861	1,157,050	2.6%

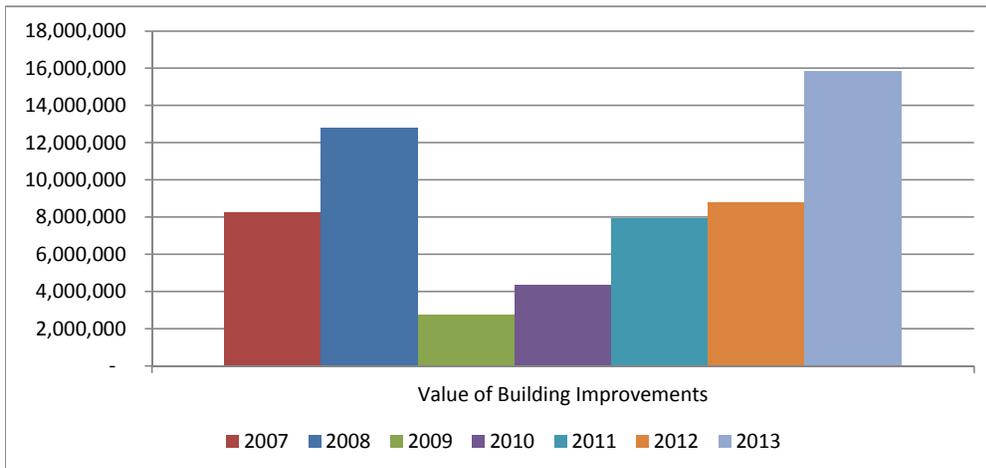
**Village of Elm Grove
Schedule of Expenditures-General Fund**

Account Title	2011 Actual	2012 Actual	2013 Actual	2014 budget	2014 YTD to 9/25/2014	2014 Estimate	2015 Budget	change 14-15
Inspection Costs- Contracted with Independent Inspections								
Building	43,015	48,129	69,757	50,000	39,500	57,000	52,000	4%
Electrical	14,112	13,208	23,588	14,250	11,654	15,000	14,750	4%
Plumbing	10,746	12,077	14,849	13,500	8,601	14,000	14,000	4%
Special- Plan Review- commercial	2,200	807	3,303	1,000	555	650	750	-25%
Inspections	70,073	74,221	111,497	78,750	60,310	86,650	81,500	3.5%

Permit revenue including plan review							
Total permit revenue	99,731	115,903	171,123	116,360	103,402	143,800	120,450
% of costs to revenue	70%	64%	65%	68%	58%	60%	68%

Annual Permit Summary								
Year	2007	2008	2009	2010	2011	2012	2013	2014 YTD
Total Permits Issued	728	761	664	740	751	773	803	593
Building Permits Issued	152	131	116	153	159	176	179	131
New Single Family Homes	4	5	1	0	6	5	8	2
Value of Building Improvements	8,253,432	12,831,090	2,735,463	4,371,243	7,948,928	8,763,755	15,828,900	5,300,052
Value of New Homes	1,225,000	6,247,000	329,950	-	3,547,780	4,355,080	3,525,000	1,550,000

*** 2007 and 2008 include Watermark Condominiums, 2013 includes MSP- Heritage Development



**Village of Elm Grove
Municipal Court**

2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Proposed
\$86,227	\$114,641	\$109,043	\$109,035	\$81,658	\$93,200

Department Description:

FUNCTIONS: This program provides for costs associated with the processing, prosecution, adjudication, and appeal of approximately 3700 municipal cases per year, and all associated record keeping.

PERSONNEL:

Judge	Part-time elected position
Court Clerk (police department employee)	.5 FTE
Records Clerk (part-time police employee)	.2 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	2011 Actual	2012 Actual	2013 Actual	2014 budget	2014 YTD	2014 Estimate	2015 Budget	% change 14-15
						41,907			
<u>Municipal court</u>									
1-512-1000	Judge's Salary	9,000	9,037	9,030	9,000	6,577	9,000	9,000	0%
1-512-1060	Court clerks salaries	30,517	31,309	31,949	33,105	23,737	33,148	33,941	3%
1-512-1065	Court Bailiff	2,287	2,323	2,409	2,375	1,851	2,305	2,537	7%
1-512-2000	WI Retirement	3,548	4,180	4,803	5,050	3,749	5,045	5,040	0%
	WRS Employee		(1,847)	(2,125)	(2,300)	(1,600)	(2,320)	(2,308)	0%
1-512-2010	Social Security	3,198	3,261	3,222	3,405	2,461	3,401	3,490	2%
	wages and benefit subtotal	48,550	48,263	49,288	50,635	36,775	50,579	51,700	2%
1-512-1045	Office Supplies	3,174	4,051	2,969	3,000	2,356	3,000	3,000	0%
1-512-1070	Judicial Education	1,328	1,159	1,378	1,200	1,079	1,079	1,500	25%
1-512-1075	Legal Expense	30,089	56,682	52,055	50,000	16,559	25,000	35,000	-30%
1-512-4399	Misc court expenses	3,086	4,486	3,353	4,200	909	2,000	2,000	-52%
	other expenses subtotal	37,677	66,378	59,755	58,400	20,903	31,079	41,500	-29%
Court		86,227	114,641	109,043	109,035	57,678	81,658	93,200	-14.5%

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.

	<u>Municipal</u>	<u>Circuit</u>	<u>total</u>
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 YTD through August	15,130	1,435	16,565

**Village of Elm Grove
Dispatch Department**

2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Proposed
\$407,847	\$408,834	\$417,733	\$415,175	\$426,150	\$447,315

Department Description:

This program provides funding for 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.

PERSONNEL:

Dispatchers	6 FTE
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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	2011 Actual	2012 Actual	2013 Actual	2014 budget	2014 to 9/25	2014 Estimate	2015 Budget	% change 14-15
<u>DISPATCH</u>									
1-520-1000	Salaries	224,439	237,668	248,645	254,200	176,272	258,000	271,980	7%
	Overtime	17,011	17,817	28,012	10,850	5,657	14,500	11,200	3%
1-520-2000	WI Retirement	28,053	29,849	36,708	37,200	25,605	38,000	38,520	4%
1-520-2001	WRS Employee			(18,572)	(18,600)	(12,950)	(19,000)	(19,260)	4%
1-520-2005	Life Insurance	597	643	744	800	673	825	850	6%
1-520-2010	Social Security	19,047	19,345	21,851	21,125	13,948	21,350	22,350	6%
1-520-2015	Health/Dental Insurance	63,643	53,184	52,687	53,500	35,501	57,250	65,450	22%
1-520-2025	Disability Insurance	566	590	403	350	317	475	475	36%
	<i>wages and benefit subtotal</i>	<i>353,356</i>	<i>359,096</i>	<i>370,478</i>	<i>359,425</i>	<i>245,023</i>	<i>371,400</i>	<i>391,565</i>	<i>9%</i>
1-520-3100	Clothing Cleaning	1,461	790						
1-520-3105	Uniforms/Clothing	275	11	665	300		300	300	0%
1-520-3300	Communications-Radios	7,103	4,077	3,035	5,000	3,070	5,000	4,000	-20%
1-520-3310	Communications-Phone	6,414	5,590	5,741	6,500	4,078	6,500	6,500	0%
1-520-3315	Computer/TIME System	34,995	34,903	34,324	38,600	32,720	38,600	39,200	2%
1-520-3420	Training/Conferences	1,218	669	1,433	2,100	199	2,100	2,500	19%
1-520-3425	Recruitment	1,680	1,722	192	1,000		-	1,000	0%
1-520-3505	Office Supplies/Printing	903	715	490	1,250	667	1,250	1,250	0%
1-520-3510	Office Equipment	442	1,261	1,374	1,000	135	1,000	1,000	0%
	<i>Other expenses-subtotal</i>	<i>54,491</i>	<i>49,738</i>	<i>47,254</i>	<i>55,750</i>	<i>40,869</i>	<i>54,750</i>	<i>55,750</i>	<i>0%</i>
	Dispatch	407,847	408,834	417,732	415,175	285,892	426,150	447,315	7.7%

**Village of Elm Grove
Police Department**

2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Proposed
\$2,124,077	\$2,100,207	\$2,234,524	\$2,116,775	\$2,098,797	\$2,121,700

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
Administrative Assistant (part-time court)	.5
IT manager	1
Administrative clerk	.3
Total	18.8

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 2013 statistics-

- over 7,700 activities annually;
- investigating approximately 3,800 calls for service
- conduct approximately 32,000 business checks annually
- approximately 2000 vacation home checks.
- Most reported crimes are property offenses with few person on person offenses reported.
- Officers initiated approximately 3800 traffic contacts, annually.

**Village of Elm Grove
Schedule of Expenditures-General Fund**

Account Number	Account Title	2011 Actual	2012 Actual	2013 Actual	2014 budget	2014 YTD 9/25/2014	2014 Estimate	2015 Budget	% change 14-15
Police									
1-521-1000	Salaries and wages	1,230,441	1,254,051	1,324,988	1,310,000	896,097	1,287,000	1,365,000	4%
	Overtime (<i>odd yr includes EMT</i>)	82,840	63,369	81,337	55,000	48,550	80,000	65,000	18%
1-521-2000	WI Retirement	268,167	273,870	303,403	237,025	162,811	237,500	238,000	0%
1-521-2001	WRS Employee share	(2,574)	(5,115)	(8,405)	(39,550)	(22,673)	(38,000)	(83,350)	111%
1-521-2005	Life Insurance	2,119	2,196	2,224	2,100	1,692	2,150	2,300	10%
1-521-2010	Social Security	98,196	99,722	103,911	104,450	69,463	104,650	109,500	5%
1-521-2015	Health/Dental Insurance	345,286	322,665	341,755	346,250	215,840	330,000	333,400	-4%
1-521-2025	Disability Insurance	2,102	2,089	1,620	1,500	1,023	1,620	1,650	10%
	Unemployment					605	1,095	500	
	<i>wages and benefit subtotal</i>	<i>2,026,577</i>	<i>2,012,847</i>	<i>2,150,833</i>	<i>2,016,775</i>	<i>1,373,408</i>	<i>2,004,920</i>	<i>2,032,000</i>	<i>1%</i>
1-521-3100	Uniform cleaning/clothing allowa	2,369	2,031	2,082	3,000	1,710	3,000	3,000	0%
1-521-3105	New/replacement uniforms	4,734	4,346	5,401	5,000	3,444	5,000	5,000	0%
1-521-3130	Mileage	716	331	939	300	144	300	300	0%
1-521-3200	Gasoline	47,357	47,167	36,760	45,000	19,433	38,000	38,000	-16%
1-521-3210	Vehicle Maintenance	13,490	8,691	5,043	10,000	5,492	9,000	9,000	-10%
1-521-3215	Other Equipment	1,947	627	1,059	1,000	210	1,000	1,000	0%
1-521-3400	Dues/Publication	1,185	1,364	1,124	1,400	490	1,400	1,400	0%
1-521-3410	Firearms Expense/training	3,802	4,460	4,541	4,500	1,873	4,500	5,000	11%
1-521-3415	Education Reimbursement		1,200	2,850	6,000	1,750	4,500	2,500	-58%
1-521-3420	Training/conferences	7,639	8,702	7,493	6,500	8,135	8,627	8,000	23%
1-521-3425	Recruitment	3,610	2,206	7,687	2,500	3,555	3,550	2,500	0%
1-521-3505	Office Supplies/ Printing	2,195	2,652	3,080	2,300	2,427	2,500	2,500	9%
1-521-3510	Office Equipment Maintenance	925	65	400	1,000	191	1,000	1,000	0%
	Suburban Critical Incident Team				5,000	5,000	5,000	4,000	-20%
1-521-3540	Crime Prevention	3,520	1,035	1,703	3,000	1,877	3,000	3,000	0%
1-521-3555	Investigative Supplies	2,083	1,587	1,658	2,000	1,449	2,000	2,000	0%
1-521-3599	Misc Patrol/Crime Expenses	1,928	896	1,870	1,500	797	1,500	1,500	0%
	<i>other expenses subtotal</i>	<i>97,500</i>	<i>87,360</i>	<i>83,690</i>	<i>100,000</i>	<i>57,977</i>	<i>93,877</i>	<i>89,700</i>	<i>-10%</i>
	Police	2,124,077	2,100,207	2,234,523	2,116,775	1,431,385	2,098,797	2,121,700	0.2%

**VILLAGE OF ELM GROVE
FIRE DEPARTMENT**

2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Proposed
\$261,791	\$253,519	261,161	\$262,450	\$262,219	\$272,670

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

The department operates 5 vehicles;

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	450,000	15,000
2462	1990 Engine Pierce 1000 gallon	30	450,000	15,000
2471	1998 100' Platform Pierce	30	900,000	30,000
			2,160,000	72,000

PERSONNEL: The department consists of approximately 48 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.

Fire Department Call Summary							
	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Structure Fires	2	3	3	3	2	3	3
Vehicle Accidents/Rescues	9	17	10	12	13	17	17
Vehicle Fires	3	1	3	1	0	1	0
Power Lines/Arcing Equipment	6	7	9	9	7	8	9
Propane/ Gas Leak or Fire	4	7	5	5	5	6	3
Oil/Fuel Spills	1	3	5	3	0	1	1
Smoke/ Fumes / CO2 Detector	13	13	9	19	14	12	11
Rubbish/ Brush Fires	3	0	1	5	4	1	1
Flood Related Calls	0	3	0	0	0	0	0
Other Fires/ Electric Problems	8	5	8	10	9	4	5
False Alarms	38	51	40	30	36	40	22
Mutual Aid Response	37	38	25	22	28	19	27
Misc Service Calls	19	15	4	6	3	8	12
	<u>143</u>	<u>163</u>	<u>122</u>	<u>120</u>	<u>121</u>	<u>120</u>	<u>111</u>

**Village of Elm Grove
Schedule of Expenditures-General Fund**

Account Number	Account Title	2011 Actual	2012 Actual	2013 Actual	2014 budget	2014 YTD 9/25/2014	2014 Estimate	2015 Budget	% change 14-15
FIRE DEPARTMENT									
1-523-1000	Fire Chief, Inspector	39,795	40,757	43,250	43,385	32,866	44,000	45,700	5%
	Paid on Call wages	102,414	97,127	94,454	104,000	-	97,000	100,000	-4%
1-523-1200	Daytime Employee Pay	34,200	39,330	42,064	37,100	21,850	37,000	44,650	20%
1-523-2020	WI Retirement (VEG employees)	13,563	13,134	14,655	13,020	9,981	13,500	13,750	6%
	WRS- employee share			(1,516)	(3,000)	(1,900)	(3,000)	(3,425)	14%
1-523-2010	Social Security	13,490	13,771	13,750	14,575	4,385	14,000	14,625	0%
1-523-2015	Health Insurance	1,755	2,752	4,286	4,000	2,802	3,850	4,000	0%
1-523-2000	Life/Disability Insurance	6,003	5,997	6,493	6,400	6,390	6,400	6,400	0%
1-523-2030	unemployment tax	39		480	-	-			
	<i>wages and benefit subtotal</i>	211,259	212,868	217,916	219,480	76,374	212,750	225,700	3%
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	2,469	2,469	2,470	0%
1-523-3200	Truck Maintenance	17,675	9,530	17,876	10,000	14,025	16,500	14,000	40%
1-523-3205	Supplies & Maintenance	11,112	8,856	10,334	11,300	6,168	11,300	11,300	0%
1-523-3300	Uniforms/Clothing	412	1,628	317	750		750	750	0%
1-523-3400	Communications	2,216	2,630	1,784	2,250	1,167	2,250	2,250	0%
1-523-3500	Dues/Subscriptions	2,774	2,538	2,995	2,500	1,415	2,500	2,500	0%
1-523-3520	Fire Prevention	2,340	1,543	1,238	2,000	1,853	2,000	2,000	0%
1-523-3530	Training/Conferences	1,334	1,257	349	1,500	550	1,500	1,500	0%
	<i>other expense subtotal</i>	50,532	40,651	47,562	42,970	37,847	49,469	46,970	9%
	Fire	261,791	253,519	265,478	262,450	114,221	262,219	272,670	3.9%

**VILLAGE OF ELM GROVE
DEPARTMENT OF PUBLIC WORKS**

2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Proposed
\$689,369	\$767,768	\$681,514	\$750,200	\$772,275	\$797,425

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 was 5 prior to 2009
Seasonal Maintenance	1 FTE includes 4 seasonal workers at 500 hours each.

**Village of Elm Grove
Schedule of Expenditures-General Fund**

Account Number	Account Title	2011 Actual	2012 Actual	2013 Actual	2014 budget	2014 YTD	2014 Estimate	2015 Budget	% change 14-15
9/25/2014									
Public Works									
1-541-1000	Salaries and Wages	276,307	300,059	296,247	301,400	213,438	303,800	312,000	3.5%
	Overtime	9,183	7,544	10,569	10,000	16,765	17,500	10,000	0%
	disability wages					1,000	1,000	-	
1-541-2000	WI Retirement	36,267	34,253	38,931	41,000	30,542	42,400	41,250	1%
1-541-2001	WRS Employee share	(1,493)	(4,212)	(20,470)	(20,500)	(15,700)	(21,200)	(20,625)	1%
1-541-2005	Life Insurance	1,399	1,431	1,408	1,500	1,096	1,475	1,525	2%
1-541-2010	Social Security	19,351	22,211	22,396	23,875	16,825	24,600	24,675	3%
1-541-2015	Health/Dental Insurance	88,680	91,297	96,317	89,125	55,873	87,250	90,000	1%
1-541-2025	Disability Insurance	757	714	604	550	387	600	600	9%
1-541-2030	Unemployment		79	66					
	<i>wages and benefit subtotal</i>	<i>430,451</i>	<i>453,376</i>	<i>446,068</i>	<i>446,950</i>	<i>320,226</i>	<i>457,425</i>	<i>459,425</i>	<i>3%</i>
1-541-3000	Telephones/Alarms	2,624	1,706	1,870	2,000	1,478	2,000	2,000	0%
1-541-3010	Utilities	13,141	12,237	15,337	15,750	14,132	16,500	16,500	5%
1-541-3130	Weed Spraying	2,067	670	-					
1-541-3199	Bldg & Grounds Maint	2,678	3,520	10,158	5,000	8,436	12,800	5,000	0%
1-541-3200	Gasoline and Diesel Fuel	35,323	35,451	44,385	47,000	26,669	48,000	48,000	2%
1-541-3210	Equip Maint & Supplies	24,757	30,139	32,145	31,000	28,216	33,000	35,000	13%
1-542-3100	Signs, posts, line painting	14,085	18,816	18,419	18,000	6,041	18,000	18,000	0%
1-542-3120	Electricity-Street Lighting	17,189	16,885	17,414	17,500	13,320	17,500	17,500	0%
1-542-3130	Street Light Repair	1,597	2,985	2,455	2,000	1,328	1,500	2,000	0%
1-542-3199	Misc Traffic Control	600	267	519	1,000	-	1,000	1,000	0%
1-542-3200	Training/Conferences	1,186	1,443	691	2,000	1,327	1,500	2,000	0%
1-542-3210	Uniforms	3,605	2,830	3,343	4,000	3,560	3,500	4,000	0%
1-542-3220	Miscellaneous	1,102	2,005	3,750	2,000	3,580	4,000	4,000	100%
1-542-3300	Consulting Services	4,455	12,875	9,758	5,000	3,172	5,000	5,000	0%
1-543-3100	Pavement Maintenance	110,093	150,287	17,605	120,000	856	120,000	145,000	21%
1-543-3200	Winter Road Maint	24,416	22,276	57,369	30,000	10,176	30,000	32,000	7%
1-543-3220	Equipment Rental	-		229	1,000		550	1,000	0%
	<i>other expense subtotal</i>	<i>258,918</i>	<i>314,392</i>	<i>235,447</i>	<i>303,250</i>	<i>122,291</i>	<i>314,850</i>	<i>338,000</i>	<i>11%</i>
	Public Works	689,369	767,768	681,515	750,200	442,517	772,275	797,425	6.3%

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 Veolia Environmental Services. The Veolia/ Advanced Disposal contract provides “up the drive” service to residents. Upon the expiration of the contract on April 1 of 2015 the Village will have a new contract to provide the same service. 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 were increased for 2012 to provide an employee at the facility whenever it is available to residents to dispose of yard waste. In the past the facility has been open during normal work hours but materials are being left at the facility that are not allowed and often mixed in with the brush or leaves. 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.

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Fee per resident	\$183.78	\$191.32	\$200.32	\$203.20	\$203.70	\$214.10	\$214.70	\$215.92	\$227.45
Solid Waste (tons)	2123	2133	1945	1859	1983	1921	1995		
Recycling - (tons)	597	565	531	538	461	445	431		
% Recycled	23.6%	21.0%	21.4%	22.4%	18.9%	18.8%	17.8%		
DPW Hours	1065	1094	986	1181	943	943	943		

**Village of Elm Grove
Schedule of Expenditures-General Fund**

Account Number	Account Title	2011 Actual	2012 Actual	2013 Actual	2014 budget	2014 YTD	2014 Estimate	2015 Budget	% change 14-15
Solid Waste									
1-544-1000	Salary and Wages	3,721	9,050	10,173	9,000	6,090	9,000	9,500	6%
	unemployment					257	257	-	
1-544-2000	WRS	3,593	3,684	5,020	5,420	4,110	5,420	5,580	3%
	WRS employee			(2,508)	(2,710)	(2,055)	(1,370)	(2,790)	
1-544-2010	Social Security	3,478	3,936	3,666	3,625	2,701	3,625	3,875	7%
1-544-2015	Health/dental insur	12,612	11,300	12,848	12,000	8,790	12,000	13,250	10%
1-544-2020	Trf-Admin wages	12,928	13,460	13,008	13,100	9,930	13,100	12,500	-5%
1-544-2030	Trf-DPW Labor -brush pickup	23,868	24,580	24,748	25,235	19,305	25,235	27,025	7%
	<i>wages and benefit subtotal</i>	<i>60,200</i>	<i>66,010</i>	<i>66,955</i>	<i>65,670</i>	<i>49,128</i>	<i>67,267</i>	<i>68,940</i>	<i>5%</i>
1-544-3100	Waste Collection	228,309	238,175	235,360	242,000	139,826	240,000	254,600	5%
1-544-3200	Recycling Collection	108,615	110,760	112,332	115,525	66,398	114,200	121,500	5%
	Recycling Bin Lease							10,000	
1-544-3500	Brush disposal	34,346	33,664	33,749	37,000	13,193	34,000	35,000	-5%
1-544-3700	Misc and Hazardous waste	824	858	1,397	1,000	175	1,500	1,500	50%
	<i>other expense subtotal</i>	<i>372,094</i>	<i>383,457</i>	<i>382,838</i>	<i>395,525</i>	<i>219,592</i>	<i>389,700</i>	<i>422,600</i>	<i>7%</i>
	Solid Waste	432,294	449,467	449,793	461,195	268,720	456,967	491,540	6.6%

User Fee Revenue	438,394	460,932	465,160	463,700	463,628	463,628	482,300
County reimbursement for recycling bins							10,000
						total	492,300

residential user fee	\$ 203.70	\$ 214.10	\$ 214.70			\$ 215.92	\$ 227.45
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**VILLAGE OF ELM GROVE
DEPARTMENT OF FORESTRY**

2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Proposed
\$118,504	\$120,155	\$117,066	\$130,465	\$127,180	\$132,700

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.
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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.

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Trees Planted								
In Village Right of way	43	26	31	40	54	35	30	20
In Village Park	2	240	29	28	31	97	27	20
Total Trees Removed	191	109	58	333	279	225	248	221
Ash trees removed	29	14	13	103	104	80	71	61
Elm trees removed	97	71	28	125	59	53	79	83
Elm trees treated	21	18	14	15	13	15	12	13

**Village of Elm Grove
Schedule of Expenditures-General Fund**

Account Number	Account Title	2011 Actual	2012 Actual	2013 Actual	2014 budget	2014 YTD	2014 Estimate	2015 Budget	% change 14-15
Forestry									
1-561-1000	Salaries and Wages	59,640	59,965	63,410	63,600	46,503	63,500	65,700	3%
	Overtime					2,100	1,666		
1-561-2000	WI Retirement	6,375	6,650	7,845	8,200	6,253	8,450	8,250	1%
		(1,347)	(3,540)	(3,954)	(4,100)	(3,193)	(4,225)	(4,125)	1%
1-561-2005	Life Insurance	188	184	187	200	146	200	200	0%
1-561-2010	Social Security	5,013	4,933	5,182	5,215	3,955	5,000	5,350	3%
1-561-2015	Health/Dental	5,615	4,174	4,286	4,000	2,802	3,850	3,925	-2%
1-561-2025	Disability Insurance	104	104	79	100	53	100	100	0%
	<i>wages and benefit subtotal</i>	<i>75,588</i>	<i>72,470</i>	<i>77,035</i>	<i>77,215</i>	<i>58,619</i>	<i>78,541</i>	<i>79,400</i>	<i>3%</i>
1-561-3200	Tree Care	4,042	10,700	8,218	12,000	1,428	10,500	12,000	0%
1-561-3300	Diseased Tree Treatment	2,367	1,861	1,515	2,500	1,091	1,091	2,500	0%
1-561-3350	Emerald Ash Removal	11,060	12,810	10,335	15,000	4,028	12,500	15,000	0%
1-561-3400	Landscaping	6,075	6,331	4,213	7,000	3,687	9,250	7,000	0%
1-561-3500	Tree Planting	18,858	15,346	14,813	16,000	9,420	14,500	16,000	0%
1-561-3700	Training and Misc	514	637	937	750	798	798	800	7%
	other expenses	42,916	47,685	40,031	53,250	20,452	48,639	53,300	0%
	Forestry	118,504	120,155	117,066	130,465	79,071	127,180	132,700	1.7%

**Village of Elm Grove
Recreation Department**

	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Proposed
Revenue	\$197,823	\$182,431	\$169,953	\$176,690	\$151,750	\$170,085
Expenditures	\$225,354	\$206,450	\$195,861	\$187,660	\$193,408	\$190,455
Net	(\$27,531)	(\$24,019)	(\$25,908)	(\$10,970)	(\$41,658)	(\$20,370)

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	.70 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 2013 and 2012.

	<u>2014</u>	<u>2013</u>	<u>2012</u>		<u>2014</u>	<u>2013</u>	<u>2012</u>
Swimming Lessons- group	373	443	421	Camp Elm Grove	138	114	169
Swimming Lessons- Private	102	197	305	Sunset Playhouse Programs	34	39	33
Swimming Team	104	120	113	Tosa Programs	5	44	
Resident Pool Passes-single	53	89	85	Youth Sports Programs	117	69	99
Resident Pool Passes –family	72	71	69	Youth Programs	82	99	64
Non-Resident Pool Passes- single	13	32	16	Dance classes (child and adult)	38	37	25
Non Resident Pool Passes- family	14	18	15	Adult Education	29	26	67
Tennis Lessons-group	130	216	154	Fitness Classes	313	422	626
Tennis Lessons- private		49	115	Total	1653	2125	2727
Tennis Team	36	40	51				

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

Account Number	Account Title	2011 Actual	2012 Actual	2013 Actual	2014 budget	2014 YTD 9/25/2014	2014 Estimate	2015 Budget	% change 14-15
Recreation Revenue									
1-446-2000	Swim Team	10,109	11,731	13,780	13,780	11,949	11,949	13,420	-3%
1-446-3000	Swimming Lesson	24,077	22,588	21,513	23,610	17,252	17,252	20,330	-14%
1-446-4000	Swimming Admission Fees	42,849	41,965	40,945	40,950	36,176	36,176	40,260	-2%
1-447-7000	Pool Rentals	4,995	4,044	5,625	5,625	4,875	4,875	5,750	2%
	Revenue from Swimming Pool	82,030	80,328	81,863	83,965	70,252	70,252	79,760	-5%
1-446-5000	Tennis Team	6,009	5,137	3,548	3,815	3,515	3,515	5,035	32%
1-446-6000	Tennis Lesson	7,362	9,466	10,626	10,280	7,120	7,120	7,415	-28%
1-446-7000	Tennis Court Rental Fees	5,471	2,617	1,942	4,185	1,126	2,000	3,270	-22%
	Revenue from Tennis	18,842	17,220	16,116	18,280	11,761	12,635	15,720	-14%
1-446-9000	Camp Elm Grove	10,317	12,723	8,331	8,400	10,499	10,499	10,360	23%
1-447-9420	Joint Recreation Programs	2,792	2,618	4,749	5,265	3,436	3,436	5,830	11%
1-447-0000	Baseball	8,543	9,206	9,969	10,150	8,481	8,481	9,700	-4%
1-447-1000	Fitness Classes	42,832	34,385	24,732	25,715	21,591	22,000	21,405	-17%
1-447-2000	Concession Sales	13,497	9,359	7,009	8,000	7,114	7,500	8,000	0%
1-447-3000	Gazebo Reservation Fees	3,651	4,172	4,837	4,750	4,527	4,527	6,525	37%
1-447-6000	Youth Activities (incl dance)	5,496	4,888	6,394	6,000	5,791	5,791	5,125	-15%
1-447-8000	Summer Sports Programs	5,402	4,510	3,215	3,215	6,222	6,222	6,640	107%
1-447-9020	Misc Rec Revenue	850	732	479	700	293	293	250	-64%
1-447-9050	Adult Programs	2,763	1,526	2,239	2,200	89	89	720	-67%
1-447-9060	Ad Revenue-brochure	450				-	-	-	
1-447-9100	Ticket Sales -amusement	118	111	20	50	25	25	50	0%
1-447-	Bike Safety Donations	240	653	-	-	-			
	revenue	197,823	182,431	169,953	176,690	150,081	151,750	170,085	-4%

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

Account Number	Account Title	2011 Actual	2012 Actual	2013 Actual	2014 budget	2014 YTD	2014 Estimate	2015 Budget	% change 14-15
Recreation Expenditures									
1-552-1000	Salaries and Wages	103,489	97,405	95,787	96,500	82,891	92,650	97,600	1%
1-552-2000	WI Retirement	4,728	4,612	5,262	5,450	3,360	4,730	5,400	-1%
	WI Retirement-Employee	(918)	(2,488)	(2,737)	(2,725)	(1,680)	(2,365)	(2,700)	-1%
1-552-2005	Life Insurance	29	29	30	40	26	50	50	25%
1-552-2010	Social Security	8,341	7,622	7,553	7,350	6,317	7,090	7,475	2%
1-552-2015	Health/Dental Insurance	5,614	3,547	4,151	6,200	3,104	6,040	6,400	3%
1-552-2025	Disability Insurance	127	117	94	95	49	105	105	11%
1-552-2030	Unemployment	101	234	189	-	11	11	-	
	<i>wages and benefit subtotal</i>	<i>121,410</i>	<i>110,844</i>	<i>110,329</i>	<i>112,910</i>	<i>94,078</i>	<i>108,311</i>	<i>114,330</i>	<i>1%</i>
1-552-3100	Utilities-Telephone	1,469	1,657	1,765	1,500	988	1,262	1,500	0%
1-552-3110	Utilities-Heating	4,010	4,353	5,281	3,500	4,664	6,500	5,500	57%
1-552-3120	Utilities-Electricity	15,503	11,619	7,500	7,500	7,846	8,000	8,000	7%
1-552-3130	Operating Expenses	33	805	158	600	684	800	700	17%
1-552-3198	Building and Grounds	3,792	3,517	6,305	3,000	1,908	3,000	2,000	-33%
1-552-3180	Program Expenses	3,302	3,513	2,709	3,500	6,884	7,500	6,500	86%
1-552-3140	Pool Expenses	7,852	14,765	8,080	7,750	10,938	13,000	7,500	-3%
1-552-3150	Instructor Fees	32,233	22,586	17,938	14,000	7,859	11,500	11,525	-18%
1-552-3700	Sunset Playhouse Programs	1,604	1,517	3,614	3,500	2,020	2,750	2,485	-29%
1-552-3710	Wauwatosa Programs	2,742	1,282	1,310	1,300	679	1,000	500	-62%
1-552-3720	EGJG Safety Village			1,560	1,560	1,430	1,430	1,500	-4%
1-552-3730	YMCA Programs					692	800	1,280	
1-552-3200	Swimming Program	3,569	2,927	3,499	3,200	3,648	3,648	3,860	21%
1-552-3300	Tennis Program	997	1,027	814	1,000	1,319	1,319	1,025	3%
1-552-3400	Printing Expense	6,404	6,226	6,627	5,600	3,402	5,600	5,500	-2%
1-552-3420	Soda/Snack Expense	7,104	5,892	4,232	4,000	4,456	4,800	4,350	9%
1-552-3490	Office Supplies and Misc	1,036	190	716	200	138	200	150	-25%
1-552-3500	Childrens' Programs	229	168	769	540	958	1,100	600	11%
1-552-3600	Baseball Program	4,625	5,703	5,434	5,500	5,691	5,691	5,500	0%
1-552-4200	Camp Elm Grove	1,040	787	800	1,000	597	597	950	-5%
1-552-4900	Misc expense	1,636	2,437	1,860	1,800	1,197	1,300	1,200	-33%
1-552-4901	On-line registration fees	2,836	3,118	3,682	3,200	2,188	2,500	3,000	-6%
1-552-4910	Training	1,256	884	880	1,000	671	800	1,000	0%
1-552-4920	Bike Safety Program	672	399					-	
	<i>other expense subtotal</i>	<i>103,944</i>	<i>95,372</i>	<i>85,533</i>	<i>74,750</i>	<i>70,857</i>	<i>85,097</i>	<i>76,125</i>	<i>2%</i>
	expenditures	225,354	206,216	195,862	187,660	164,935	193,408	190,455	1.5%
Tax levy required		27,531	23,785	25,909	10,970	14,854	41,658	20,370	

**Village of Elm Grove
Schedule of Expenditures-General Fund**

Account Number	Account Title	2011 Actual	2012 Actual	2013 Actual	2014 budget	2014 YTD	2014 Estimate	2015 Budget
<u>New Equipment</u>								
1-570-4100	General Government							
1-570-4200	Police	759	5,312	1,315	9,820	6,101	5,820	2,100
1-570-4300	Fire							
1-570-4400	Public Works/ Forestry		6,900					12,500
1-570-4500	Recreation							
1-570-4700	EMS							
1-570-4800	Court							
1-570-4900	Dispatch					-		
	New Equipment	759	12,212	1,315	9,820	6,101	5,820	14,600
<u>Contingency</u>								
1-322-1100	Contingency				135,800			100,000
1-322-1111	Contingency HRA				35,000			35,000
	total contingency	-	-	-	170,800	-	-	135,000
<u>Transfer to other Funds</u>								
	To EMS Fund							-
	To municipal water project	161,214						-
	To Library Operating				9,750			-
	To 5 Year Capital Fund	70,000	145,000	105,000				-
	Transfers to Other Funds	231,214	145,000	105,000	9,750	-	-	-
<u>Total General Fund</u>								
	Expenditures	5,687,221	5,739,887	5,782,775	5,830,185	3,782,353	5,642,985	5,935,155

New Equipment	<u>police</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	
	ballistic vest	3,200	800	2,100	
	Office chairs (4)		1,020		
	Portable alert/alarm system		4,000	4,000	carried over EGJG donation
		3,200	5,820	6,100	
	<u>court</u>				
	court transcription machine		4,000		
	<u>Forestry</u>				
	Tree inventory			12,500	

**Village of Elm Grove
Library**

Library Operations						
	2011	2012	2013	2014	2014	2015
	Actual	Actual	Actual	budget	estimate	Budget
Expenditures	391,582	391,296	404,635	414,700	390,230	416,525
<u>Revenue</u>						
Fines and Fees	15,000	14,628	13,800	15,000	13,500	13,500
Other Grants	475				250	435
Crossover Lending	33,654	32,269	31,196	30,500	30,078	28,965
Outside Revenue	49,129	46,897	44,996	45,500	43,828	42,900
Village Support	342,453	344,399	359,639	369,200	346,402	373,625

PERSONNEL:

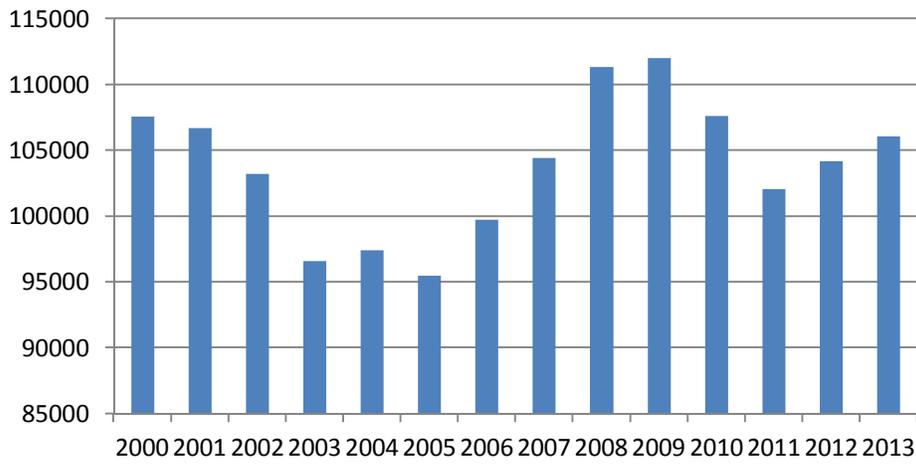
Full-time Equivalency FTE

Library Director	1.00
Children's Librarian	0.60
Reference Librarians -4	2.16
Library Assistants-3	1.80
Student Pages (clerks)- 6	<u>1.20</u>
Total	6.76

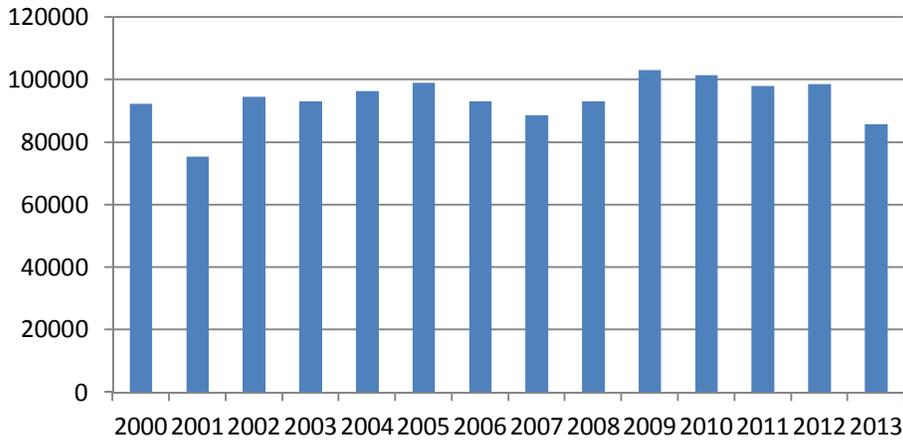
Usage Statistics 2013 (from annual report)

Number of Elm Grove residents with library cards:	4,754
Library Hours per week	56
Square Footage of Library	9150
Number of Public Computers	14 includes 12 with internet access
Children's programs:	172 programs, 3,936 attendees
Young Adult programs	52 programs, 1644 attendees
Adult programs:	8 programs, 1047 attendees
Total:	232 programs, 6627 attendees

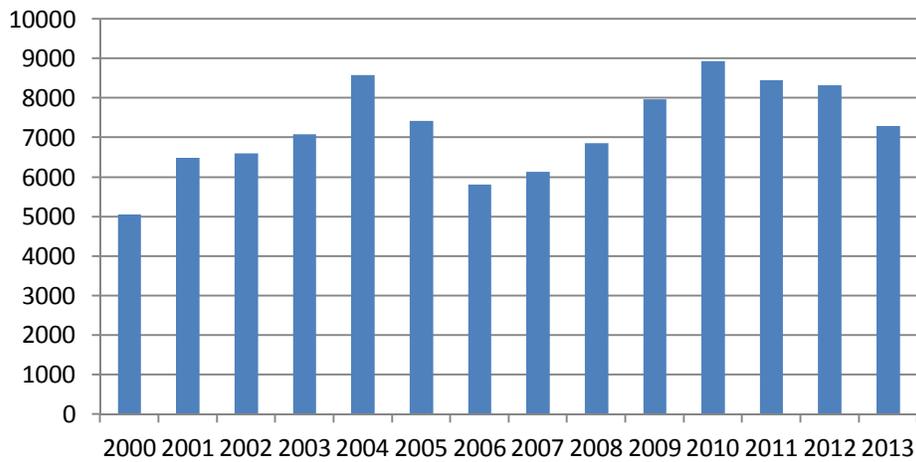
Annual Library Checkouts



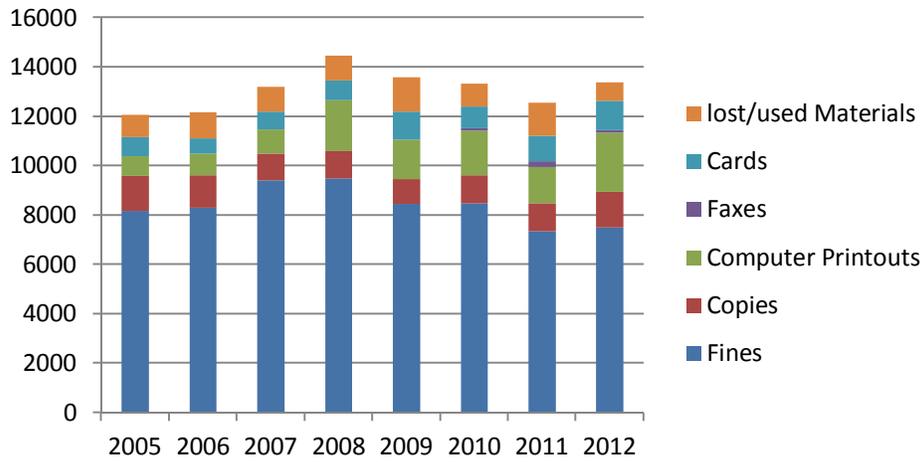
Annual Library Visits



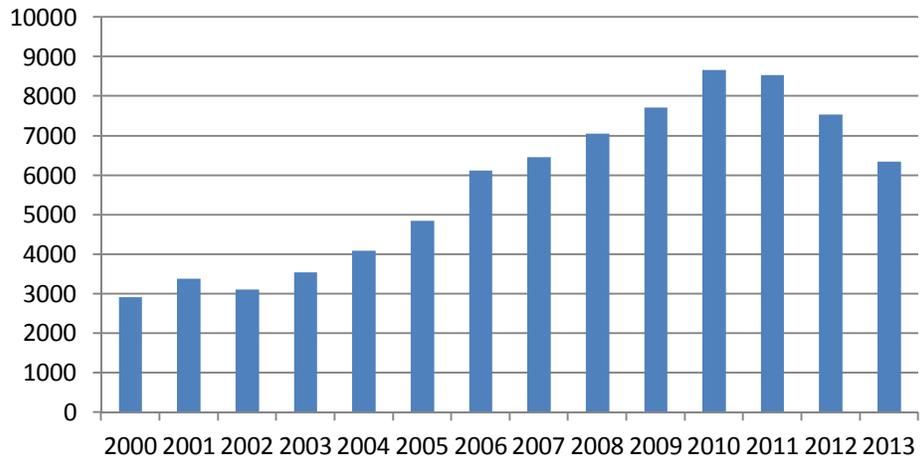
Annual Library Reference Questions



Library Fines and Fees collected



Annual Library Computer Usage



**Village of Elm Grove
Library Fund**

Account Number	Account Name	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 YTD	2014 Estimated	2015 Budget	%CHANGE 14-15
Revenue									
6-360-0110	Tax Levy	351,600	345,225	336,980	359,250	359,250	359,250	348,425	-3%
6-446-1100	Crossover Lending	33,654	32,269	31,196	30,500	15,039	30,078	28,965	-5%
	Other State and County Aid	475				250	250	435	
6-446-1000	Misc Revenue	15,000	14,628	13,800	15,000	9,528	13,500	13,500	-10%
6-322-0200	Interest Income	485	360	285	200	-	200	200	0%
6-451-2000	Trf fr General Fund			200	9,750		9,750		-100%
	Fund Balance Used							25,000	
Total Revenue		401,214	392,482	382,461	414,700	384,067	413,028	416,525	0%

Expenditures									
1-551-1000	Salaries	240,171	251,579	256,739	268,500	192,888	255,600	269,000	0%
1-551-2000	WI Retirement	23,900	26,626	30,571	34,600	22,503	30,300	32,000	-8%
	WRS Employee Share	(4,560)	(13,272)	(15,250)	(17,300)	(11,252)	(15,150)	(16,000)	-8%
1-551-2005	Life Insurance	663	679	596	650	424	550	580	-11%
1-551-2010	Social Security	18,634	19,289	19,785	20,950	14,813	19,900	21,750	4%
1-551-2015	Health/Dental Insur	19,896	24,035	24,638	22,650	14,232	17,000	24,000	6%
1-551-2025	Disability Insur	212	235	185	210	106	170	225	7%
1-551-2025	Unemployment	125							
Total Wages and Benefits		299,041	309,171	317,264	330,260	233,714	308,370	331,555	0%
1-551-3100	Books	29,770	27,081	26,750	27,075	17,689	27,075	27,750	2%
1-551-3103	Children/Young Adult	10,100	9,851	10,011	9,600	7,332	9,600	9,600	0%
1-551-3105	Audio/Visual Materials	5,079	4,234	3,893	4,100	3,244	4,100	4,570	11%
1-551-3110	Periodicals	7,415	7,373	5,537	7,300	1,114	7,300	7,300	0%
Total Materials		52,364	48,539	46,191	48,075	29,379	48,075	49,220	-
1-551-3200	Dues/memberships	669	381	143	650	78	510	650	0%
	Professional Subscriptions	2,033	-	-	2,115		225	1,000	-53%
1-551-3220	Training/Conferences	1,074	746	991	1,000	600	1,350	1,500	50%
1-551-3300	Supplies & Equipment	7,703	6,287	8,129	7,400	4,285	7,400	7,400	0%
1-551-3310	Copy Machine	1,800	1,886	2,316	2,600	1,973	2,600	2,600	0%
1-551-3320	Computer Maintenance	23,442	21,068	16,185	18,500	16,359	18,500	18,500	0%
1-551-3400	Telephone	773	907	759	900	464	900	900	0%
1-551-3420	Postage	436	208	395	400	-	400	400	0%
1-551-3430	Misc Programs	580	530	370	900	286	500	900	0%
1-551-3435	Mileage	845	913	670	900	166	400	900	0%
1-551-3499	Printing & Misc	822	660	1,662	1,000	1,060	1,000	1,000	0%
total other expenditures		40,177	33,586	31,620	36,365	25,271	33,785	35,750	-2%
Total Expenditures		391,582	391,296	395,075	414,700	288,364	390,230	416,525	0%

Fund Balance Reconciliation	
Fund Balance 1/1/14	6,086
plus est revenue	413,028
less est expenditures	(390,230)
estimated fund balance 12/31/14	28,884

VILLAGE OF ELM GROVE
Emergency Medical Services Fund

	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2014 Proposed
Ambulance fees	\$100,642	\$102,065	\$92,745	\$101,000	\$90,420	\$90,500
Expenses	\$295,882	\$290,533	\$287,346	\$289,025	\$277,000	\$281,075

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	14
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

Call/Department Statistics

<u>Calls</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Medical Calls	245	230	266	253	235
Fire Standby	25	34	18	27	10
Mutual Aid Given	19	4	11	17	16
Mutual Aid to EG	3	1	6	3	1
# of Calls	292	269	301	300	262

**Village of Elm Grove
Emergency Medical Services Fund**

Account Number	Account Name	2011 Actual	2012 actual	2013 Actual	2014 Budget	2014 YTD	2014 Estimate	2015 Budget	%CHANGE 14-15
Revenue		9/25/2014							
8-360-0110	Tax Levy	200,565	191,690	188,500	179,250	179,250	179,250	179,575	0%
8-441-6000	Ambulance Fees	100,642	102,065	92,745	101,000	60,622	90,420	90,500	-10%
8-441-6500	Blood Draw Fees			348	350	621	750	750	114%
8-481-1000	Interest	659	415	470	425		250	250	-41%
	Fund Balance Applied				8,000			10,000	
Total Revenue		301,866	294,170	282,063	289,025	240,493	270,670	281,075	-3%

Expenditures

1-522-1000	Salaries-Admin	1,860	2,100	2,100	2,300	1,575	2,400	2,500	9%
1-522-1100	Paid-on-Call Wages	151,762	150,756	137,783	150,000	70,729	138,000	141,000	-6%
1-522-1200	Police EMT wages	73,332	73,602	75,240	75,225	57,699	77,200	80,650	7%
1-522-2000	WI retirement	18,951	19,710	19,382	14,500	11,026	14,800	13,625	-6%
	Employee WRs					(161)	(2,500)	(4,550)	
1-522-2010	Social Security	16,286	11,899	16,168	17,400	7,259	16,700	17,150	-1%
	wages and benefit subtotal	262,191	258,067	250,673	259,425	148,127	246,600	250,375	-3%
1-522-3200	Fuel & maintenance	1,935	3,854	3,889	3,000	3,087	3,500	3,500	17%
1-522-3230	Medical supplies	9,832	10,263	14,365	9,600	8,203	10,200	10,200	6%
1-522-3250	EMT immunizations	1,375	395	475	400	75	400	400	0%
1-522-3260	Billing Fees	6,982	5,610	6,953	7,000	3,969	6,200	7,000	0%
1-522-3290	Miscellaneous	1,169	985	649	700	501	700	700	0%
1-522-3300	Uniforms	942	436	1,323	1,000	1,353	1,500	1,000	0%
1-522-3400	Communications	556	461	827	1,000	946	1,000	1,000	0%
	Training	4,726	3,370	4,292	3,000	1,669	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%
	New Equipment	2,274	3,192						
	other expense subtotal	33,691	32,466	36,673	29,600	23,703	30,400	30,700	4%
Total Expenditures		295,882	290,533	287,346	289,025	171,830	277,000	281,075	-3%

Available fund balance 1/1/14	21,115
estimated Revenue	270,670
estimated Expenditures	(277,000)
Estimated Fund Balance 12/31/14	14,785

Assigned Fund Balances	
ACT 102 Grant Funds	35,302
EMS Drill Funds	4,218
EMS General Donations	800
Donations- TEMS	2,729
Donations- Koenig Estate	92,035
	<u>135,084</u>

**VILLAGE OF ELM GROVE
SEWER FUND**

2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Proposed
\$2,354,924	\$2,487,840	\$2,295,700	\$2,231,000	\$2,477,333	\$2,445,585

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. Bypass pumps were installed in the Squires Grove and Wrayburn Road area, a project was done in partnership with MMSD to determine infiltration of ground water into the sanitary sewer system and extensive manhole repairs. 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 addressed 2 areas in 2014 that have been identified with problems in the past, Elmhurst Parkway and Circle Drive. All work done will be 100% reimbursed by MMSD. The Village will continue to use this program as funds are available, the current budget draft includes \$50,000 for 2015 projects.

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**

Account Number	Account Name	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 YTD	2014 Estimate	2015 Budget	%change 14-15
Revenue									
2-322-0110	Sewer Tax Levy	216,098	113,260	91,000	66,000	66,000	66,000	-	
	Sewer Levy for Cap Charge	1,392,802	1,466,740	1,464,500	1,434,000	1,434,000	1,434,000	1,500,000	
	Total Tax Levy	1,608,900	1,580,000	1,555,500	1,500,000	1,500,000	1,500,000	1,500,000	0%
2-322-0100	User Charges	796,000	828,266	846,890	826,000	763,801	849,800	893,085	8%
2-322-0200	Interest Income	6,530	4,358	4,265	5,000		2,500	2,500	-50%
2-322-0300	Miscellaneous Income	149	43	8		51			
	MMSD reimbursement for PP II		75,173	28,600		256,755	270,000	50,000	
	Total Revenue	2,411,579	2,487,840	2,435,263	2,331,000	2,520,607	2,622,300	2,445,585	5%

Expenditures									
	MMSD Capital Charges	1,392,003	1,467,083	1,464,743	1,434,000	1,432,833	1,432,833	1,618,500	12.9%
2-323-0100	MMSD User Charges	316,389	297,649	310,463	322,000	159,963	320,000	335,700	4.3%
2-323-0300	Inspection/Engineering	11,294	5,902	9,361	15,000	12,072	15,000	15,000	0.0%
2-323-0400	Repair/maintenance	30,427	36,659	39,225	60,000	13,808	45,000	60,000	0.0%
	Projects	-	72,983	28,600		262,239	270,000	50,000	
2-570-6100	New Equipment	38,235		-	5,000	477	2,500		
2-323-0500	Administrative Transfer	53,940	55,380	54,840	58,000	40,896	58,000	58,000	0.0%
2-323-0600	Legal and Audit	2,100	3,605	3,584	4,000	3,000	4,000	4,000	0.0%
2-519-3440	Insurance	12,945	15,008	15,175	16,500	15,526	16,500	16,500	0.0%
2-323-0800	Miscellaneous	3,889	1,875	551	4,000	174	1,000	4,000	0.0%
2-324-0200	Trf to Debt Service	493,702	467,057	365,985	312,500	6,243	312,500	283,885	-9.2%
	Expenditures other than MMSD Capital	962,921	956,118	827,784	797,000	514,398	1,044,500	827,085	
	Total Expenditures	2,354,924	2,423,201	2,292,527	2,231,000	1,947,231	2,477,333	2,445,585	9.6%

<u>New Equipment</u>	<u>2014</u>
Utility truck accessories	5,000
	5,000

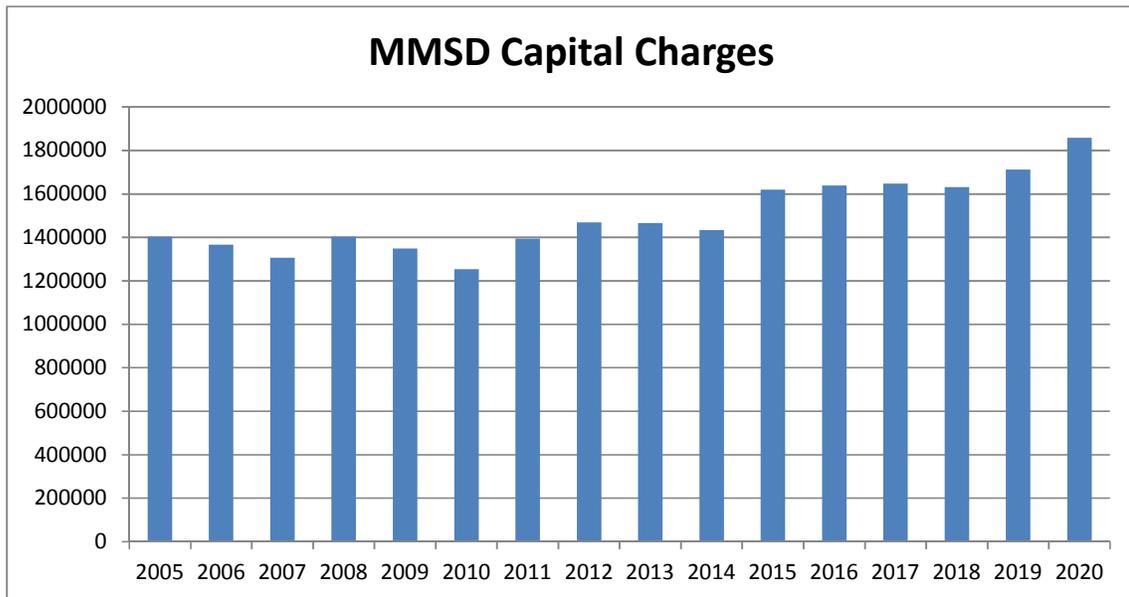
Fund Balance 1/1/14	1,229,252
plus est revenue	2,622,300
less est expenditures	(2,477,333)
estimated fund balance 12/31/14	1,374,219

	sewer fees	increase
2015	301.00	16.56
2014	284.44	(6.36)
2013	290.80	-
2012	290.80	9.36
2011	281.44	17.88
2010	263.56	-

**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	
2004 9.35% increase	934,802,600	\$ 1.498	1,400,685			2005
2005 6.92% increase	997,764,800	\$ 1.368	1,364,942	(35,743)		2006
2006 7% increase	1,064,506,800	\$ 1.225	1,304,021	(60,921)		2007
2007 4.46% increase	1,111,998,100	\$ 1.260	1,401,118	97,097		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 estimate 2.0% increase	1,050,841,842	\$ 1.558	1,637,212	18,710		2016
2016 estimate 2.0% increase	1,071,858,679	\$ 1.536	1,646,375	9,163		2017
2017 estimate 2.0% increase	1,093,295,853	\$ 1.490	1,629,011	(17,364)		2018
2018 estimate 2.0% increase	1,115,161,770	\$ 1.534	1,710,658	81,647		2019
2019 estimate 2.0% increase	1,137,465,005	\$ 1.632	1,856,343	145,685		2020

beginning in 2005 does not include TIF equalized value.



charges are estimated for future years based on rates from MMSD and 2% increase to equalized value

Village of Elm Grove Stormwater Fund

Stormwater Operations

2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Proposed
\$682,440	\$824,979	\$587,194	\$606,300	\$601,300	\$590,920

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, and a stream bank stabilization project north of the park have been completed, helping to control flooding in these areas. A project at Circle Drive was completed in the fall of 2009.

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 has 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.

An area of Pilgrim Road has been identified in 2014 as needing repair to the under road culvert. This project will be bid out in October/November of 2014 and will be done using available funds either in late 2014 or early 2015.

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. 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**

Account Name	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 YTD	2014 Estimate	2015 Budget	%CHANGE 14-15
Revenue								
Operating Revenue								
Tax Levy	220,000	197,595	179,000	179,000	179,000	179,000	179,000	0%
Stormwater Utility Fee	466,096	469,748	409,741	414,000	341,092	413,792	418,100	1%
Culvert Installations	9,447	9,247	1,584	8,000	4,458	11,000	8,000	0%
Interest Income	1,772	1,125	1,165	1,300	27	500	500	-62%
	697,315	677,715	591,490	602,300	524,577	604,292	605,600	1%
Other Sources								
State Aid-Planning Grant	22,620							
Michels settlement		182,763						
Total Revenue	719,935	677,715	591,490	602,300	524,577	604,292	605,600	1%

Account Name	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 YTD	2014 Estimate	2015 Budget	%CHANGE 14-15
Expenditures								
Operating Expenses								
Consulting Services	3,177	455	4,410	10,000	2,482	8,000	10,000	0%
Admin and DPW Labor	159,876	159,880	156,620	157,000	119,889	157,000	158,500	1%
Legal And Audit	3,100	3,650	4,787	5,000	4,225	5,000	5,000	0%
Infrastructure Maintenance	69,442	53,775	54,996	60,000	60,608	57,000	60,000	0%
<i>subtotal</i>	235,595	217,760	220,813	232,000	187,204	227,000	233,500	1%
Stormwater Projects								
Pilgrim Road								
Payback of advance	60,678	60,675						
Trf to Capital Fund		146,500						
Trf to Debt Service	386,167	400,044	366,382	374,300	258,738	374,300	357,420	-5%
<i>subtotal</i>	446,845	607,219	366,382	374,300	258,738	374,300	357,420	-5%
Total Expenditures	682,440	824,979	587,195	606,300	445,942	601,300	590,920	-3%

Fund Balance 1/1/14	240,322
Revenue	604,292
expense	(601,300)
Fund Balance 12/31/14	<u>243,314</u>

**Village of Elm Grove
Stormwater Residential Equivalency Unit Charge**

Stormwater Fee for 2012 and future 1% increase

Initial Charge/REU (per R&M report 2/15/05)	\$67.00
Annual REU escalator 2006- 2010	\$ 12.00
<i>2008 increased \$8, \$10 in 2009, 2010</i>	
<i>2011 includes \$18.00 per year to payback litigation costs advanced</i>	
<i>2013 reduced by \$18 per REU</i>	
Annual REU Escalator Factor (after 2013)	1%

Properties (per R&M 2/15/05)	<u>original</u>	<u>REU</u>
Single Family	1,948.0	1948
Multi-Family REUs	42.5	42.5
Condominium	227.0	196
Non-Residential	1,184.5	1184.5
Total REUs	3,402.0	3,371

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	\$ 212,332	\$ 4,633	\$ 21,364	\$ 129,111	\$ 367,440	\$ 348,350
2010	\$ 119.00	\$ 231,812	\$ 5,058	\$ 23,324	\$ 140,956	\$ 401,150	\$ 382,520
2011	\$ 138.20	\$ 269,214	\$ 5,874	\$ 27,087	\$ 163,698	\$ 465,873	\$ 386,167
2012	\$ 139.60	\$ 271,941	\$ 5,933	\$ 27,362	\$ 165,356	\$ 470,592	\$ 400,044
2013	\$ 121.60	\$ 236,877	\$ 5,168	\$ 23,834	\$ 144,035	\$ 409,914	\$ 366,383
2014	\$ 122.80	\$ 239,214	\$ 5,219	\$ 24,069	\$ 145,457	\$ 413,959	\$ 374,303
2015	\$ 124.05	\$ 241,649	\$ 5,272	\$ 24,314	\$ 146,937	\$ 418,172	\$ 357,419
2016	\$ 125.29	\$ 244,065	\$ 5,325	\$ 24,557	\$ 148,406	\$ 422,353	\$ 376,819
2017	\$ 126.54	\$ 246,500	\$ 5,378	\$ 24,802	\$ 149,887	\$ 426,567	\$ 380,719
2018	\$ 127.81	\$ 248,974	\$ 5,432	\$ 25,051	\$ 151,391	\$ 430,848	\$ 384,419
2019	\$ 129.09	\$ 251,467	\$ 5,486	\$ 25,302	\$ 152,907	\$ 435,162	\$ 372,919
2020	\$ 130.38	\$ 253,980	\$ 5,541	\$ 25,554	\$ 154,435	\$ 439,510	\$ 386,519
2021	\$ 131.68	\$ 256,513	\$ 5,596	\$ 25,809	\$ 155,975	\$ 443,893	\$ 394,719
2022	\$ 133.00	\$ 259,084	\$ 5,653	\$ 26,068	\$ 157,539	\$ 448,344	\$ 397,619
2023	\$ 134.33	\$ 261,675	\$ 5,709	\$ 26,329	\$ 159,114	\$ 452,827	\$ 399,863
2024	\$ 135.67	\$ 264,285	\$ 5,766	\$ 26,591	\$ 160,701	\$ 457,343	\$ 391,800
2025	\$ 137.03	\$ 266,934	\$ 5,824	\$ 26,858	\$ 162,312	\$ 461,928	\$ 388,550

\$ 4,911,044 \$ 107,149 \$ 504,547 \$ 2,986,211 \$ 8,505,850 \$ 7,394,185

**Village of Elm Grove
Debt Service Fund**

Account Name	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 YTD	2014 Estimate	2015 Budget	% change 14-15
9/25/2014								
Revenue								
Tax Levy	-	-	-	-	-	-		
Interest Income	1,498	1,059	1,055	1,200		750	750	-38%
Interest on Advance	716	701	360	350		350	300	-14%
<u>Interfund Transfers</u>								
From Sewer Fund	493,702	467,057	365,985	312,485	6,243	312,485	283,885	-9%
From Stmwtr Utility	386,167	400,044	366,382	374,301	258,738	374,301	357,419	-5%
From Stmwtr TIF	333,442	344,383	353,252	408,260	284,593	408,260	410,773	1%
total revenue	1,215,525	1,213,244	1,087,034	1,096,596	549,574	1,096,146	1,053,127	
Refunding Debt Issued		9,450,000						
Refunding Premium		225,482						
revenue and other sources	1,215,525	10,888,726	1,087,034	1,096,596	549,574	1,096,146	1,053,127	-4%
Expenditures								
Principal	780,000	960,000	850,000	880,000	345,000	880,000	855,000	-3%
Interest and fees	433,310	149,415	235,619	215,046	204,574	215,046	197,076	-8%
expenditures	1,213,310	1,109,415	1,085,619	1,095,046	549,574	1,095,046	1,052,076	
Principal -refunded debt		9,651,410						
Bond Issuance costs		125,206						
total expenditures	1,213,310	10,886,031	1,085,619	1,095,046	549,574	1,095,046	1,052,076	-4%

Debt Service Fund Balance Summary	
Balance at 1/1/14	868,242
revenue (per above)	1,096,146
expenditures	(1,095,046)
Est Balance at 12/31/14	869,342
Advanced to TIF fund	(444,106)
Est Available 12/31/14	425,236

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 remainder 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
GO Payment Obligation by Year**

Funding Year	Stormwater Fees and TIF			Sewer Fees and Levy			Combined		
	2012 Refunding Debt			2010 Debt					
	Principal	Interest	total	Principal	Interest	total	Principal	Interest	total
2015	580,000	188,191	768,191	275,000	8,885	283,885	855,000	197,076	1,052,076
2016	660,000	176,591	836,591	265,000	5,035	270,035	925,000	181,626	1,106,626
2017	725,000	163,391	888,391				725,000	163,391	888,391
2018	785,000	148,891	933,891				785,000	148,891	933,891
2019	830,000	133,191	963,191				830,000	133,191	963,191
2020	880,000	116,591	996,591				880,000	116,591	996,591
2021	935,000	98,991	1,033,991				935,000	98,991	1,033,991
2022	965,000	80,291	1,045,291				965,000	80,291	1,045,291
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			-						-
	9,080,000	1,224,220	10,304,220	540,000	13,920	553,920	9,620,000	1,238,140	10,858,140

**Village of Elm Grove
TIF Special Revenue Fund**

Account Name	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 YTD	2014 Estimate	2015 Budget
Revenue							
Tax Increment -Initial Project	437,809	341,594	475,181	440,000	435,349	435,349	365,800
Tax Increment - MSP/Heritage	-	-	-	-	-	-	73,700
Total Tax Increment	<u>437,809</u>	<u>341,594</u>	<u>475,181</u>	<u>440,000</u>	<u>435,349</u>	<u>435,349</u>	<u>439,500</u>
State Computer Aid	14,090	13,420	7,733	7,000	-	-	7,000
	451,899	355,014	482,914	447,000	435,349	435,349	446,500

Expenditures							
Trf to Debt Service -TIF	333,442	344,383	353,252	408,260	284,593	408,260	410,773
Developer Incentive- MSP/Heritage							
Administrative Expense-Legal/Audit	150	14,221	650	150	150	150	150
Interest Expense on Advances	716	701	360			350	300
<i>subtotal- TIF expenditures</i>	<u>334,308</u>	<u>359,305</u>	<u>354,262</u>	<u>408,410</u>	<u>284,743</u>	<u>408,760</u>	<u>411,223</u>
Other Use of Funds							
Repayment of Advance							
Debt Service	<u>117,591</u>	<u>(4,291)</u>	<u>128,652</u>			<u>26,589</u>	<u>(38,423)</u>
Municipal Water- MSP/Heritage							77,300
<i>subtotal- other use of funds</i>	<u>117,591</u>	<u>(4,291)</u>	<u>128,652</u>	<u>-</u>	<u>-</u>	<u>26,589</u>	<u>38,877</u>
Total	451,899	355,014	482,914	408,410	284,743	435,349	450,100

Advances from other Funds		Debt Service
	12/31/10 Balance	<u>712,647</u>
Payments made-2011		<u>(117,591)</u>
	12/31/11 Balance	<u>595,056</u>
Advanced -2012		<u>4,291</u>
	12/31/12 Balance	<u>599,347</u>
Payback 2013		<u>(128,652)</u>
	12/31/13 Balance	<u>470,695</u>
Payback 2014		<u>(26,589)</u>
	12/31/14 Balance	<u>444,106</u>

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 for the year. Debt Service levied taxes at the same amount as prior years to have funds available to advance.

This represents the current special revenue fund for the TID which reflects administrative costs and the payback of the stormwater debt. The village is in the process of building a limited municipal water system for a new commercial development in the TID. The costs for the project are not budgeted but are approved by the Village board. Upon completion of the project a payback plan will be developed and future years will reflect that obligation. The current project costs are reflected in a water project capital fund and are being advanced from the general fund. Other property owners within the project limits may voluntarily connect and will pay their proportionate share of the cost.

**Village of Elm Grove
Municipal Water Project**

Account Name	2012 Actual	2013 Actual	2014 Budget	2014 YTD	2014 Estimate	2015 Budget
Revenue						
Tax Increment - MSP/Heritage	-	-	-	-	-	need from Ehlers
					DPW	Bldg Trades
Connection Charge-New Users					3,419	67,706
Park Condominiums Connection					201,753	
Total Revenue	-	-	-	-	205,172	67,706

Expenditures						
Village Municipal Water Project #1	25,452	883,171	-	1,973	1,973	
3% interest cost Project #1		10,388			27,530	24,500
Muni Water Project 1	25,452	893,559	-	1,973	29,503	24,500
Park Condominium Extension		28,630		165,976	170,000	
3% interest Park Condo		121			3,002	
Park Condominium Extension	-	28,751	-	165,976	173,002	-
Total	25,452	922,310	-	167,949	202,505	24,500

Advances from General Fund	Park	
	Municipal Water Project #1	Condominium Extension
Advanced -2012	25,452	-
12/31/12 Balance	25,452	-
Advanced 2013	893,559	28,751
12/31/13 Balance	919,011	28,751
Advanced 2014	29,503	173,002
Payment for connection	(3,419)	(201,753)
12/31/14 Balance	945,095	-

Properties within the municipal water area have the ability to connect at any time at their will. An initial connection charge was determined 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. 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.

Expenditure Interest Expense- represents the 3% interest being charged to the municipal water fund by the general fund for the advancement to construct the system and carrying costs. This amount is revenue in the general fund.

Village of Elm Grove
5 Year Capital Budget
Years 2015-2019

Department/Capital Item	2015	2016	2017	2018	2019	TOTALS
Summary						
General Government	23,875	39,150	55,425	229,725	386,075	734,250
Police Department	120,000	85,000	60,000	127,000	110,000	502,000
Fire Department	17,000	134,000	17,000	17,000	17,000	202,000
Emergency Medical Services	-	-	-	-	-	-
Public Works	53,125	334,375	243,000	170,500	106,400	907,400
Recreation	48,000	5,000	11,500	31,000	47,000	142,500
Library	5,600	-	-	30,250	-	35,850
Total	267,600	597,525	386,925	605,475	666,475	2,524,000
<i>% of funding per formula</i>	x 100%	x 80%	x 60%	x 40%	x 20%	
Dollars required per formula	267,600	478,020	232,155	242,190	133,295	1,353,260

<i>2014 Activity</i>	
2014 Activity	12/31/13 Capital Fund Ending Balance (unappropriated) 1,614,744
	<i>Add 2014 Revenue</i>
	2014 taxes levied 600,000
	transfer from operating paving 38,500
	transfer designated funds 53,200
	estimated 2014 interest 2,500
	2014 computer aid (aid > \$10,000) 16,500
	2014 LRIP grant-124th st
	Grants, donations, sale of prop, 4,000
	714,700
	<i>Less projected 2014 expenditures</i> (1,408,145)
	<i>less transfer of tax levy for fire truck funding</i> (75,000)
	Estimated Ending Fund Balance 846,299
	2015 Funding Required per Formula 1,353,260
	2015 Estimated funding required for 5 Year Items 506,961
	Estimate of 2015 computer aid (17,500)
	Other Funding
	Estimate of 2015 interest (2,500)
	Estimated Tax Levy to Fund 5 Year Items 486,961
	Funding for Fire Trucks 75,000
	Add'l undesignated funding 40,000
	2015 Estimated Tax Levy to fully fund 601,961

<u>Additional Capital Funds</u>		
	12/31/2014	12/31/2015
Fire Truck Replacement	195,000	270,000
Available funds	86,800	126,800
	281,800	396,800

Village of Elm Grove
5 Year Capital Budget
Years 2015-2019

Department/Capital Item	2015	2016	2017	2018	2019	total 15-19
Summary						
General Government	23,875	39,150	55,425	229,725	386,075	734,250
Police Department	120,000	85,000	60,000	127,000	110,000	502,000
Fire Department	17,000	134,000	17,000	17,000	17,000	202,000
Emergency Medical Services	-	-	-	-	-	-
Public Works	53,125	334,375	243,000	170,500	106,400	907,400
Recreation	48,000	5,000	11,500	31,000	47,000	142,500
Library	5,600	-	-	30,250	-	35,850
Total	267,600	597,525	386,925	605,475	666,475	2,524,000

Village of Elm Grove
5 Year Capital Budget
Years 2015-2019

Department/Capital Item	2015	2016	2017	2018	2019	total 15-19
<u>General Government</u>						
HVAC compressor (5 units of 12 total) purch 1996	15,000					15,000
Radio Communication System- infrastructure (15 yr pymts)	8,875	9,150	9,425	9,725	10,025	47,200
Computer Hardware, Software Upgrade and Network				220,000		220,000
Building Security Camera Upgrade/replacement		30,000				30,000
HVAC unit replacement for Police Department			28,000			28,000
HVAC unit replacment for Fire Department			18,000			18,000
Roof Replacement					76,800	76,800
Building Upgrades					40,000	40,000
Well Replacement					35,000	35,000
GIS software upgrade					89,000	89,000
Village Hall Parking Lot Repaving					129,250	129,250
Village Hall Grounds Street Light Replacement					-	-
Drinking Fountains					6,000	6,000
General Government Total	23,875	39,150	55,425	229,725	386,075	734,250

Village of Elm Grove
5 Year Capital Budget
Years 2015-2019

Department/Capital Item	2015	2016	2017	2018	2019	total 15-19
<u>Police</u>						
Patrol Vehicles	35,000	62,000	35,000	62,000	32,000	226,000
						-
Replacement of 911 Equipment	85,000					85,000
						-
TIME Terminal Package		5,000				5,000
						-
Mobile Data Terminals (laptops for squads)					35,000	35,000
						-
Replacement of sidearms		18,000				18,000
						-
Replacement of Tasers			8,000		8,000	16,000
						-
Fingerprint Scanner			17,000			17,000
						-
Multi-channel voice logger				20,000		20,000
						-
Police In-Car and Lockup Video Camera System				45,000		45,000
						-
Office Furniture Updates					35,000	35,000
						-
Police Total	120,000	85,000	60,000	127,000	110,000	502,000
						-
<u>Fire</u>						
Turnout Gear and Equipment	17,000	17,000	17,000	17,000	17,000	85,000
						-
SCBAs		117,000				117,000
						-
Fire Total	17,000	134,000	17,000	17,000	17,000	202,000
						-
<u>EMS</u>						
Defibrillator - purchasing with gift money	-					-
						-
Replacement of 1997 Ambulance- will be considered in 2020						-
						-
EMS total	-	-	-	-	-	-
						-

Village of Elm Grove
5 Year Capital Budget
Years 2015-2019

Department/Capital Item	2015	2016	2017	2018	2019	total 15-19
<u>Public Works</u>						
<u>Equipment</u>						
<u>Pickup Trucks/Light Utility</u>						
1Ton Small Dump Truck w Plow (2008)	35,000					35,000
						-
3/4 Ton Pick up Truck- (2009)		35,000				35,000
						-
2 wheel Pickup Truck			28,500			28,500
						-
Swap Loader Truck-			60,000			60,000
<i>replace 1ton dump truck</i>						-
<u>5 Plow trucks cycled replacement 12 yrs</u>						-
Replace refurbished 1995 Plow truck with wing		142,500				142,500
						-
Replace 2005 Plow Truck (with wing)			138,000			138,000
<u>Utility Equipment</u>						-
Skid Loader (wheeled)				50,000		50,000
						-
Boon Flail Attachment					27,500	27,500
						-
Compact Multi-use Loader (Avant) replaces 1991 utility tractor used in park				63,500		63,500
						-
2 zero turn lawn mowers replace 2008 Jacobson mower			16,500			16,500
						-
Commercial Lawn mower				20,000		20,000
						-
replaces John Deere mower/blower						-
						-
John Deere Gator					6,900	6,900
<u>Building/Grounds</u>						-
DPW Garage Updates				27,000		27,000
						-
<u>Construction Projects</u>						-
Watertown Plank Bridge (net of grant funding)	18,125	156,875				175,000
						-
Marcella Road Bridge- Village share of design				10,000	72,000	82,000
						-
Public Works Total	53,125	334,375	243,000	170,500	106,400	907,400
						-
<u>Recreation</u>						
Pool Rehabilitation	5,000		5,000		5,000	15,000
						-

Village of Elm Grove
5 Year Capital Budget
Years 2015-2019

Department/Capital Item	2015	2016	2017	2018	2019	total 15-19
Basketball Court Rehabilitation			6,500			6,500
						-
Tennis Court Rehabilitation				16,000		16,000
						-
Pool Deck	10,000					10,000
						-
Replacement of tennis court and pool lights	33,000					33,000
						-
Baseball Diamond Renovation		5,000		5,000		10,000
						-
Fitness Equipment along pathway				10,000		10,000
						-
Soccer Field Rehab					42,000	42,000
						-
Recreation Total	48,000	5,000	11,500	31,000	47,000	142,500
						-

<u>Library</u>						
Computer Replacements	5,600			30,250		35,850
Library Total	5,600	-	-	30,250	-	35,850
						-