

# Annual Financial Summary and Statistics 2015



## Village of Elm Grove

*Voted Best Suburb in America 2014*



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# MEMO

June 19, 2015

To: Village Trustees  
Finance Committee

From: Monica Hughes

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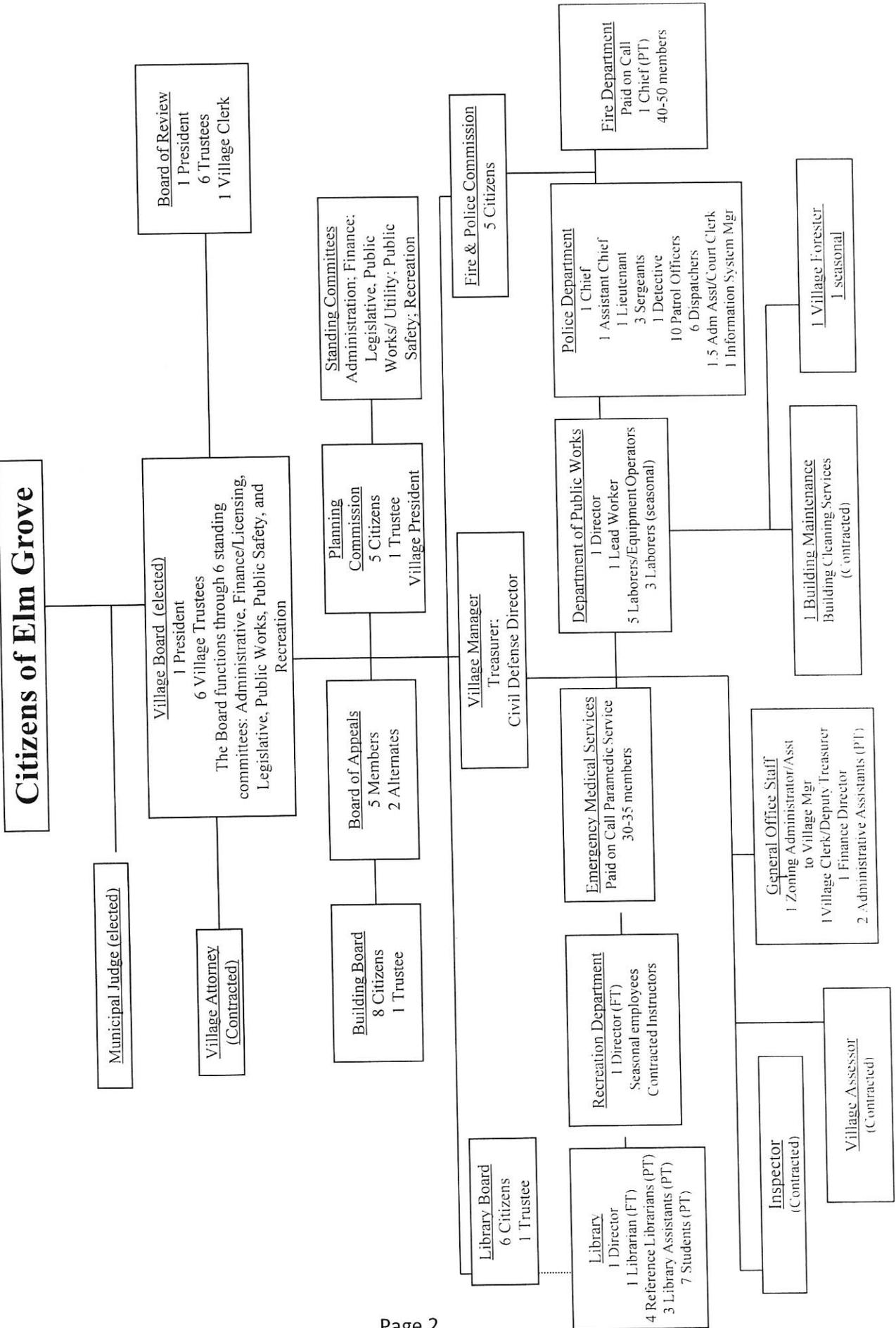
The village has completed and published its year-end financial report for 2014 and will soon begin the 2016 budgeting cycle. For the 2013 year end we expanded the annual financial statement to the more comprehensive format used by many larger government agencies. This report and prior years are available on the village web-site under the finance section. The report includes additional narrative at the beginning and a statistical section which will provide information in one report on a consistent basis and be a permanent record. During recent years we have also identified some statistics that the board and committee may want to refer to as we plan for both the 2016 budget and longer term goals of the Village. This information is enclosed and may provide the reader a better understanding of the major sources of revenue and expenditures and a historical perspective of cost changes and operating indicators.

A number of other reports are also currently being generated that may assist in understanding the Village operations. The police department annually publishes a report specific to the department and includes dispatch and municipal court. This report can be found on the village web-site and includes extensive information on the duties of the departments and historical statistics. The fire department has also developed an annual report which was published for 2014. This report identifies activities, training and equipment of the department. This may be very useful in upcoming capital planning needs for the fire department. Monthly department reports are provided to the Village board by EMS department which identify call activities.

The final page includes a draft of a report from the new public works software. The department is currently working with new record keeping software which is intended to track time and costs of specific tasks. This is expected to allow more analysis and understanding of costs involved in areas of service in the future. The example presented reflects partial tracking of the winter road maintenance from the plowing season. This is only in draft form as employees begin to input time and work orders into the system and the village works with the software developer to provide needed data and reporting.

The Board of Trustees has scheduled a committee of the whole meeting for June 25<sup>th</sup> 2015, while this information will not be specifically discussed during the meeting it is being provided to be a resource as planning and consideration is given to the future.

# Village of Elm Grove



# Village of Elm Grove, Wisconsin

## Elected Officials

<u>Name</u>	<u>Title</u>	<u>Term</u>
Neil H. Palmer	Village President	April 2017
George E. Haas	Village Trustee	April 2016
Patty Kujawa	Village Trustee	April 2017
Patrick Kressin	Village Trustee	April 2016
Thomas Michalski	Village Trustee	April 2017
Jack Nelson	Village Trustee	April 2017
John Domaszek	Village Trustee	April 2016
W. Timothy Steinle	Municipal Judge	April 2019

## Administrators

<u>Name</u>	<u>Title</u>	<u>Term</u>
David De Angelis	Village Manager/ Treasurer	Appointed
Erin Cross	Recreation Director	Appointed
James Gage	Chief of Police	Appointed
Casey Griffiths	Zoning Administrator	Appointed
Monica L. Hughes	Finance Director	Appointed
Sarah Muench	Library Director	Appointed
Richard Paul Jr.	Director of Public Works	Appointed
John Robinson	Director of Emergency Medical Services	Appointed
William Selzer	Fire Chief	Appointed
Mary Stredni	Village Clerk/Deputy Treasurer	Appointed
Hector de la Mora	Village Attorney	Contracted
Ad Valorem	Village Assessor	Contracted
Independent Inspections	Building Inspector	Contracted
Ruekert & Mielke	Village Engineering	Contracted

### Officials Issuing Report:

David De Angelis	Village Manager
Monica L. Hughes	Finance Director

### Report Prepared by:

Monica L. Hughes	Finance Director
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## Village of Elm Grove

### Tax and Fee Summary

Property Values	2011	2012	2013	2014	2015	2016
Assessed Property Value	1,083,673,200	1,052,904,300	1,005,049,100	980,188,000	1,048,952,200	
Equalized Property Value	1,065,098,100	1,047,452,100	1,011,730,300	976,671,200	1,054,284,600	
Average Residential home value	432,800	424,700	402,196	392,550	425,600	

*preliminary*

Tax Levies					
Village tax Levy	6,586,920	6,603,296	6,647,844	6,723,814	6,802,004
Village Tax Rate	6.0787	6.2715	6.6145	6.8597	6.4846
Village tax on average residence	\$2,631	\$2,664	\$2,660	\$2,693	\$2,760

Village Levy without current year MMSD capital charge	5,194,118	5,136,556	5,183,344	5,289,814	5,302,004
Village Tax Rate w/o MMSD capital	4.7931	4.8785	5.1573	5.3967	5.0546

Total Tax Rate includes all entities	18.1879	17.9392	18.7959	19.0478	17.6799
Total Tax on average residence	\$7,872	\$7,619	\$7,560	\$7,477	\$7,525

*A property owners' bill will include taxes for the State of Wisconsin, Waukesha County, Elmbrook Schools, and Waukesha County Technical College*

Annual Residential Fees					
Sewer user fee	\$281.44	\$290.80	\$290.80	\$284.44	\$301.00
Garbage/recycling fee	\$203.70	\$214.10	\$214.70	\$215.92	\$227.45
Stormwater fee	\$138.20	\$139.60	\$121.60	\$122.80	\$124.05

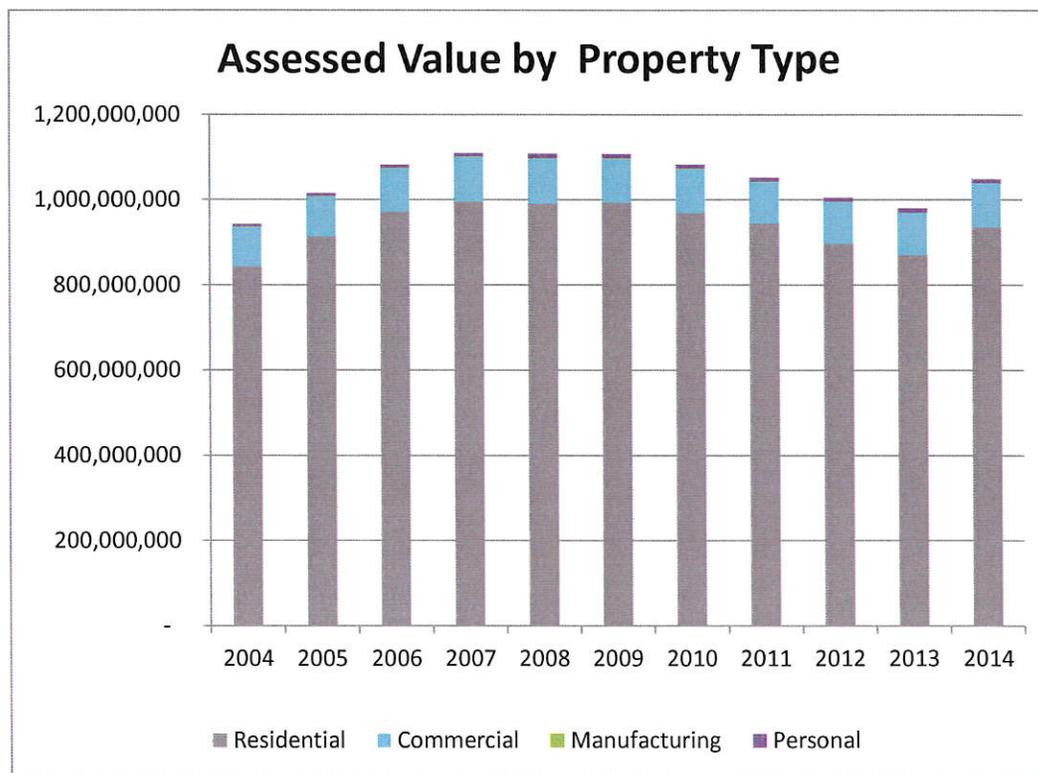
Tax Increment District #2						<i>preliminary</i>
	2011	2012	2013	2014	2015	2016
TIF Assessed Value	54,548,800	52,000,100	55,118,300	54,222,100	57,783,600	59,083,700
TIF Equalized Value	55,236,800	50,868,800	56,941,300	54,497,000	57,483,300	
TIF growth increment	21,801,000	17,433,000	23,505,500	21,061,200	24,047,500	
TIF tax increment	437,808	341,594	475,181	435,349	455,763	

*2015 TID value included Heritage Assisted Living at \$5,032,00 an increase of \$4,032,00 which will be used to payback the funds advanced for water and the developer incentives. Without this increase the district overall assessed value decreased \$425,500.*

## Village of Elm Grove Assessed Value and Equalized Value of Taxable Property

includes TID

Year	Assessed Value					Total Equalized Value	Ratio	Total
	Residential	Commercial	Manufacturing	Personal	Total		Assessed to Equalized	Direct Tax Rate
2004	842,744,500	92,061,100	1,291,400	7,348,645	<b>943,445,645</b>	934,802,600	100.92%	\$ 6.35
2005	913,890,700	92,927,700	1,370,800	7,889,505	<b>1,016,078,705</b>	999,465,800	101.66%	\$ 6.03
2006	971,360,400	102,219,652	1,364,100	7,829,570	<b>1,082,773,722</b>	1,070,282,900	101.17%	\$ 5.78
2007	995,179,000	105,423,200	1,267,900	8,201,190	<b>1,110,071,290</b>	1,124,478,100	98.72%	\$ 5.75
2008	990,696,700	105,958,200	1,248,800	10,214,100	<b>1,108,117,800</b>	1,138,507,100	97.33%	\$ 5.84
2009	992,712,997	103,506,700	1,242,900	10,316,500	<b>1,107,779,097</b>	1,100,050,700	100.70%	\$ 5.85
2010	969,230,500	102,753,800	1,255,700	10,454,700	<b>1,083,694,700</b>	1,065,098,100	101.75%	\$ 6.08
2011	944,037,500	97,463,700	1,240,400	10,162,700	<b>1,052,904,300</b>	1,047,452,100	100.52%	\$ 6.27
2012	896,618,200	97,970,600	1,226,000	9,226,100	<b>1,005,040,900</b>	1,011,730,300	99.34%	\$ 6.61
2013	870,599,100	99,131,400	-	10,457,700	<b>980,188,200</b>	976,671,200	100.36%	\$ 6.86
2014	935,104,000	104,066,600	-	9,781,600	<b>1,048,952,200</b>	1,054,284,600	99.49%	\$ 6.48
2015								



Assessed property value is as of January 1 of the taxing year and determined by the Village's contracted assessor, Fred Mathes. Equalized Value determined by the state and available as of August 15th. Tax levy is determined through the budgeting process to meet the operating and capital needs of the Village. That levy is then divided by the assessed value of the Village to determine a tax rate per \$1000 of property value.

Village of Elm Grove

2015 Budget

Allocating Specific revenues to Expenditure

Not including capital

<b>Operating Budget</b>	<b>Revenues</b>				<b>total specific revenue</b>	<b>Expenditures net of direct revenues</b>
	<b>Expenditures</b>	<b>Fees</b>	<b>Intergovernmental Revenue</b>	<b>Licenses, Fines, Permits</b>		
Contingency	135,000					135,000
General Government incl inspections	1,238,550	2,550	-	140,800	143,350	1,095,200
<b>Public Safety</b>						
Dispatch	447,315				-	447,315
Police	2,123,800	6,500	4,080		10,580	2,113,220
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	3,218,060	97,750	36,080	157,950	291,780	2,926,280
<b>Infrastructure and Public Health</b>						
Public Works and Forestry	942,625	10,325	-		10,325	932,300
Solid waste	491,540	482,300	51,750		534,050	(42,510)
Stormwater	590,920	426,100			426,100	164,820
total infrastructure	2,025,085	918,725	51,750	-	970,475	1,054,610
<b>Sewer</b>	2,445,585	893,085	50,000		943,085	1,502,500
<b>Community Leisure</b>						
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

other revenues

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
<b>total other revenue</b>	<b>846,735</b>

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

fund balance applied

general fund- contingency	(135,000)
general fund- advance	(60,675)
library	(25,000)
EMS	(10,000)

Add'l tax levy

stormwater	14,680
capital projects	602,000

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

allowable levy	6,708,316
under limit	(61,461)

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

plus Village tax on TID (est)	155,149
Total Tax	6,802,004
total assessed value	1,048,952,200
rate	\$ 6.48

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

<u>Fund</u>	<u>Unspendable</u>	<u>Restricted</u>	<u>Committed</u>	<u>Assigned</u>	<u>Unassigned</u>	<u>Total</u>
General	990,050	15,086		242,952	1,088,706	2,336,794
Debt	444,533	425,172				869,705
Capital			1,189,659			1,189,659
Sewer		283,885	1,043,541			1,327,426
Library Operating		22,548				22,548
EMS		121,590	22,598			144,188
Stormwater Operations			173,610			173,610
Municipal Water Project					(993,018)	(993,018)
TIF- Tax Increment Fund					(444,533)	(444,533)
Library Gift		43,883				43,883
	<u>1,434,583</u>	<u>912,164</u>	<u>2,429,408</u>	<u>242,952</u>	<u>(348,845)</u>	<u>4,670,262</u>

<b>General Fund</b>			
<b>Fund Balance Policy- Unassigned</b>	<b>1,088,706</b>	<i>above</i>	
General Fund 2015 Operating Budget	5,935,155		
Policy parameters identified	15% 890,273	minimum	
	25% 1,483,789	maximum	
Above (below) 25% maximum	(395,083)		
<b>Fund Balance Policy: Unrestricted = Committed+ Assigned+ Unassigned</b>			
	<u>unrestricted</u>	1,331,658	
Per policy Unrestricted not to exceed 30%	30% =	1,780,547	
Unrestricted is: above (below) 30% maximum		(448,889)	

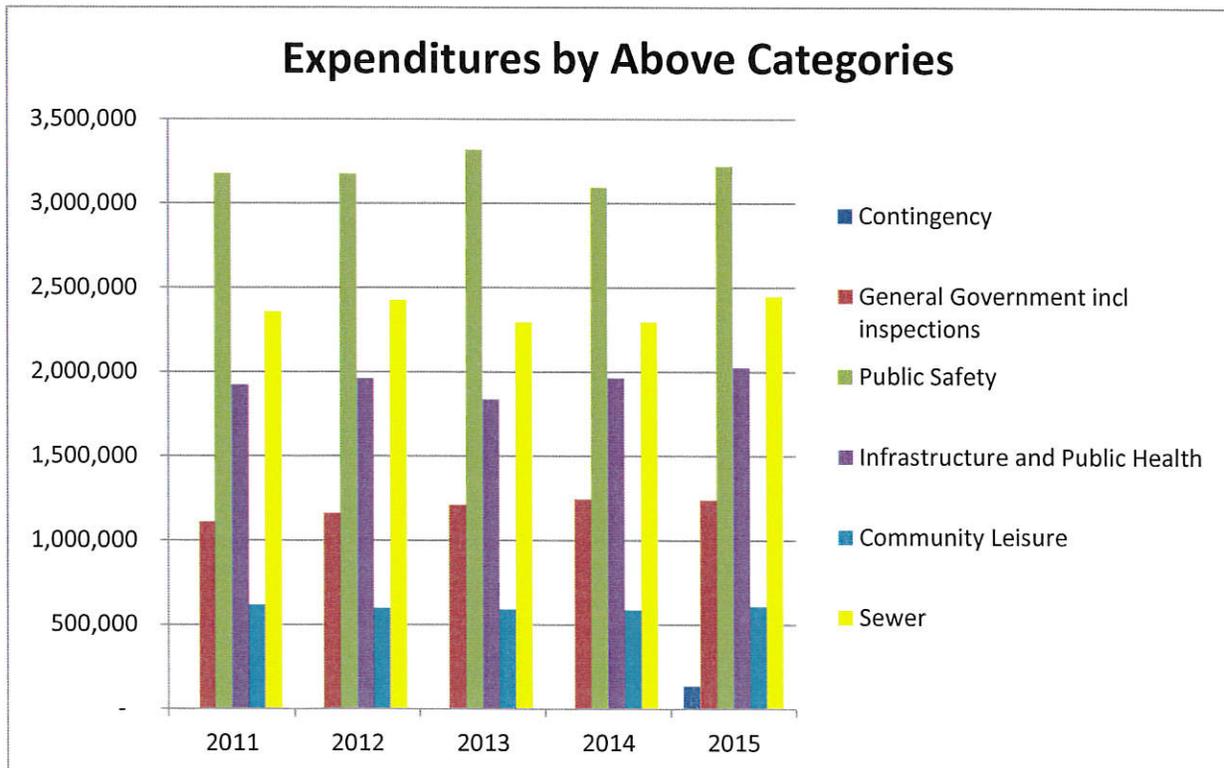
Note- \$968,500 of general fund unspendable represents funds advanced for municipal water project to be recovered by future TID increments generated from Heritage and other future water users. Unspendable debt funds represent funds advanced to pay for TID stormwater management project.

10 Year Summary of General Fund Balance			
Year Ended	Unreserved	Nonspendable/Reserved	Total general fund
2005	1,789,495	66,921	1,789,495
2006	2,274,221	53,897	2,274,221
2007	2,299,023	99,825	2,299,023
2008	2,171,481	239,249	2,171,481
2009	1,650,015	760,482	1,650,015
2010	1,406,133	1,016,600	1,406,133
2011	1,508,078	882,615	1,508,078
2012	2,231,787	141,253	2,231,787
2013	1,271,754	992,657	1,271,754
2014	1,331,658	1,005,136	2,336,794



## Village of Elm Grove

Operating Expenditure Summary By Category					
does not include capital					
<i>Breakdown of Expenditures by Category 2011-2014 Actual, 2015Budget</i>					
	Actual				Budget
	2011	2012	2013	2014	2015
<b>General Government</b>	1,109,785	1,161,868	1,209,766	1,243,845	1,238,550
<b>Public Safety</b>					
Dispatch	407,848	408,834	417,733	407,977	447,315
Police	2,125,836	2,105,519	2,235,839	2,055,838	2,123,800
Court	86,228	114,641	109,042	82,129	93,200
Fire	261,792	253,518	261,161	258,175	272,670
EMS	295,882	293,327	292,661	288,513	281,075
total Public Safety	3,177,586	3,175,839	3,316,436	3,092,632	3,218,060
<b>Infrastructure and Public Health except sewer</b>					
Public Works and Forestry	807,872	894,823	798,580	832,802	942,625
Solid waste	432,294	449,467	449,792	458,632	491,540
Stormwater	682,440	617,804	587,194	671,533	590,920
total infrastructure	1,922,606	1,962,094	1,835,566	1,962,967	2,025,085
<b>Sewer</b>	2,354,924	2,423,201	2,292,525	2,506,325	2,445,585
<b>Community Leisure</b>					
Recreation	225,455	206,450	195,861	189,216	190,455
Library	391,581	391,296	395,076	396,490	416,525
total Community Leisure	617,036	597,746	590,937	585,706	606,980
<b>Contingency</b>					135,000
Total Operating Expenditures	9,181,937	9,320,748	9,245,230	9,391,475	9,669,260

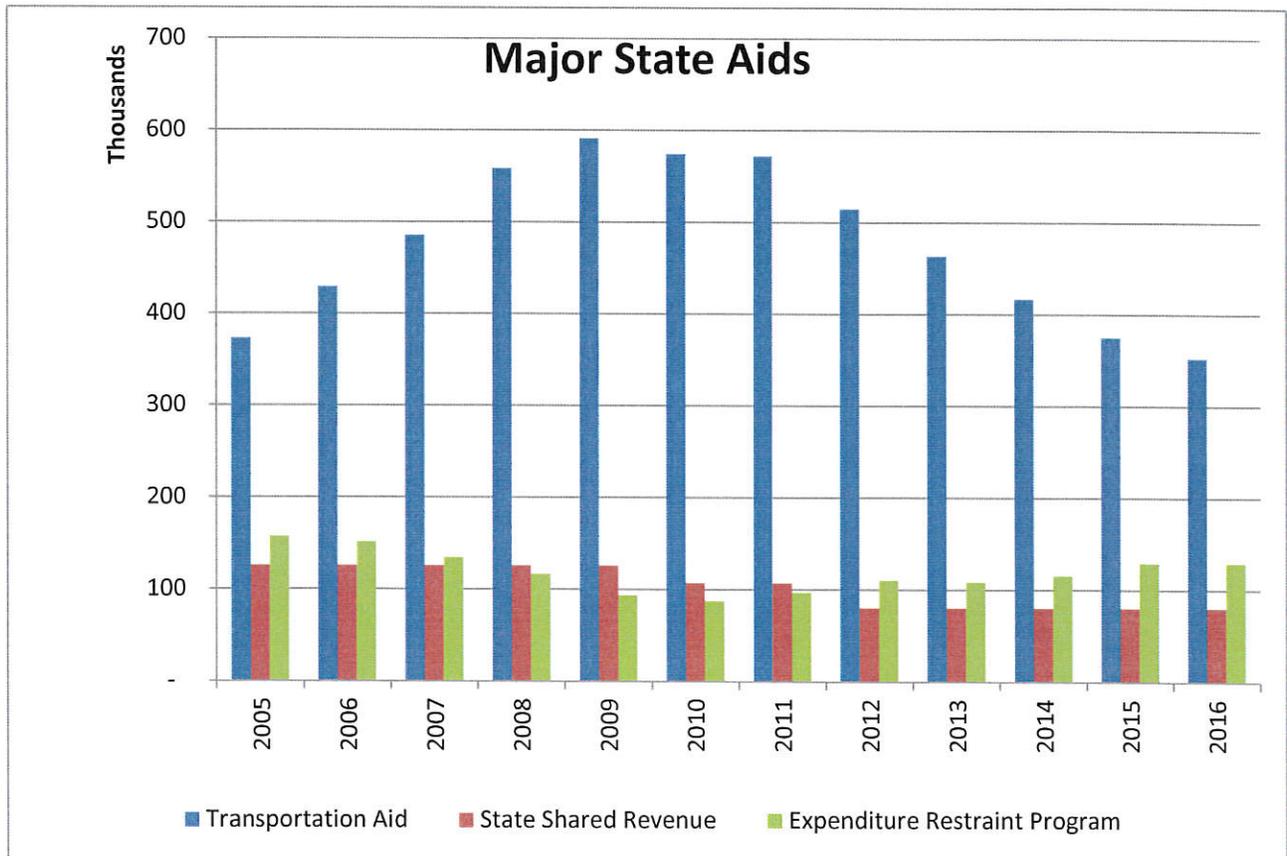


## Village of Elm Grove

<b>Per Capita Spending</b>					
<i>Category Expenditures shown on a per capita basis</i>					
	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015 budget</u>
<b>Population</b>	5,934	5,941	5,930	5,963	5,963
<b>General Government incl inspections</b>	187	196	204	209	208
<b>Public Safety</b>			-		
Dispatch	69	69	70	68	75
Police	358	354	377	345	356
Court	15	19	18	14	16
Fire	44	43	44	43	46
EMS	50	49	49	48	47
total Public Safety	536	534	559	519	540
<b>Infrastructure and Public Health except sewer</b>					
Public Works and Forestry	136	151	135	140	158
Solid waste	73	76	76	77	82
Stormwater	115	104	99	113	99
total infrastructure and public health	324	331	310	329	340
<b>Sewer</b>	397	408	387	420	410
<b>Community Leisure</b>					
Recreation	38	35	33	32	32
Library	66	66	67	66	70
total Community Leisure	104	101	100	98	102
contingency					23
<b>Total Operating expenditures per capi</b>	1,548	1,570	1,560	1,575	1,622

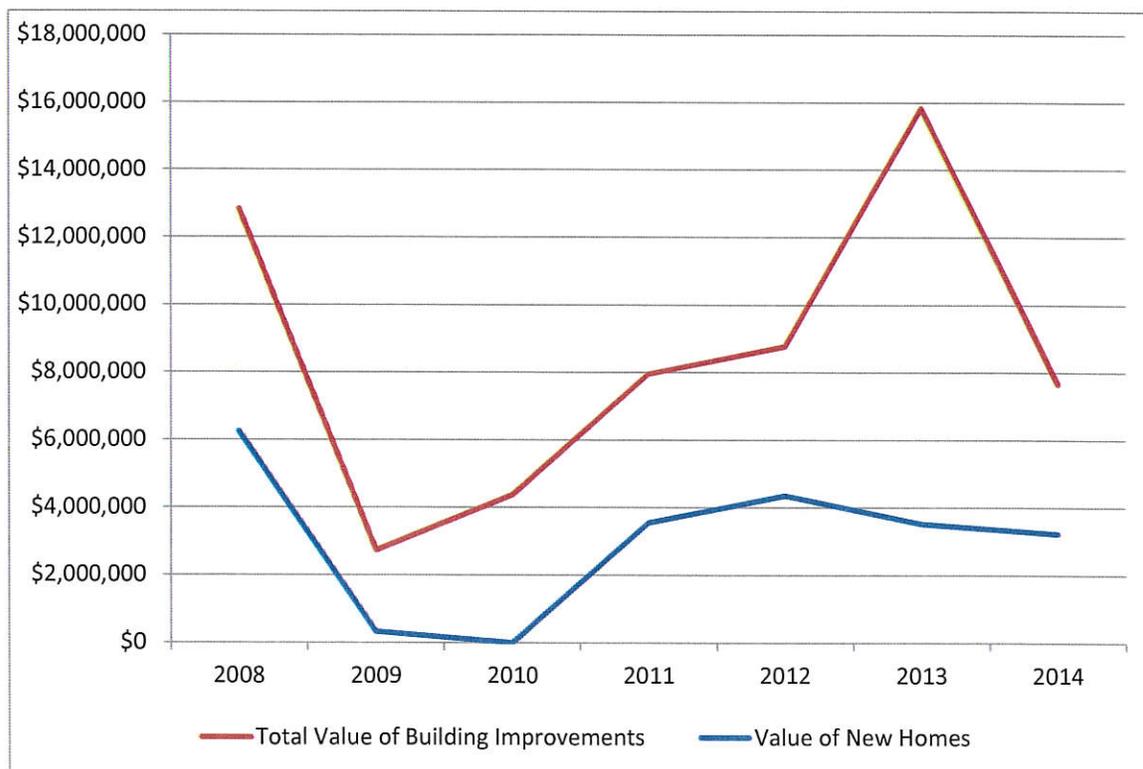
**Village of Elm Grove  
State Aid Summary**

Year	Transportation Aid	State Shared Revenue	Expenditure Restraint Program	total	\$ change	% change
2005	372,961	125,862	156,810	<b>655,633</b>		
2006	428,905	125,862	151,551	<b>706,318</b>	50,685	7.73%
2007	485,378	125,862	134,363	<b>745,603</b>	39,284	5.56%
2008	558,184	125,862	116,218	<b>800,264</b>	54,662	7.33%
2009	591,283	125,862	93,495	<b>810,640</b>	10,375	1.30%
2010	574,069	106,983	87,064	<b>768,116</b>	(42,524)	-5.25%
2011	571,708	106,983	96,576	<b>775,267</b>	7,151	0.93%
2012	514,489	80,237	110,139	<b>704,865</b>	(70,402)	-9.08%
2013	463,040	80,237	108,547	<b>651,824</b>	(53,041)	-7.52%
2014	416,736	80,237	115,429	<b>612,402</b>	(39,422)	-6.05%
2015	375,063	80,237	129,350	<b>584,650</b>	(27,752)	-4.53%
2016	352,120	80,237	129,350	<b>561,707</b>	(22,943)	-3.92% <i>estimated</i>



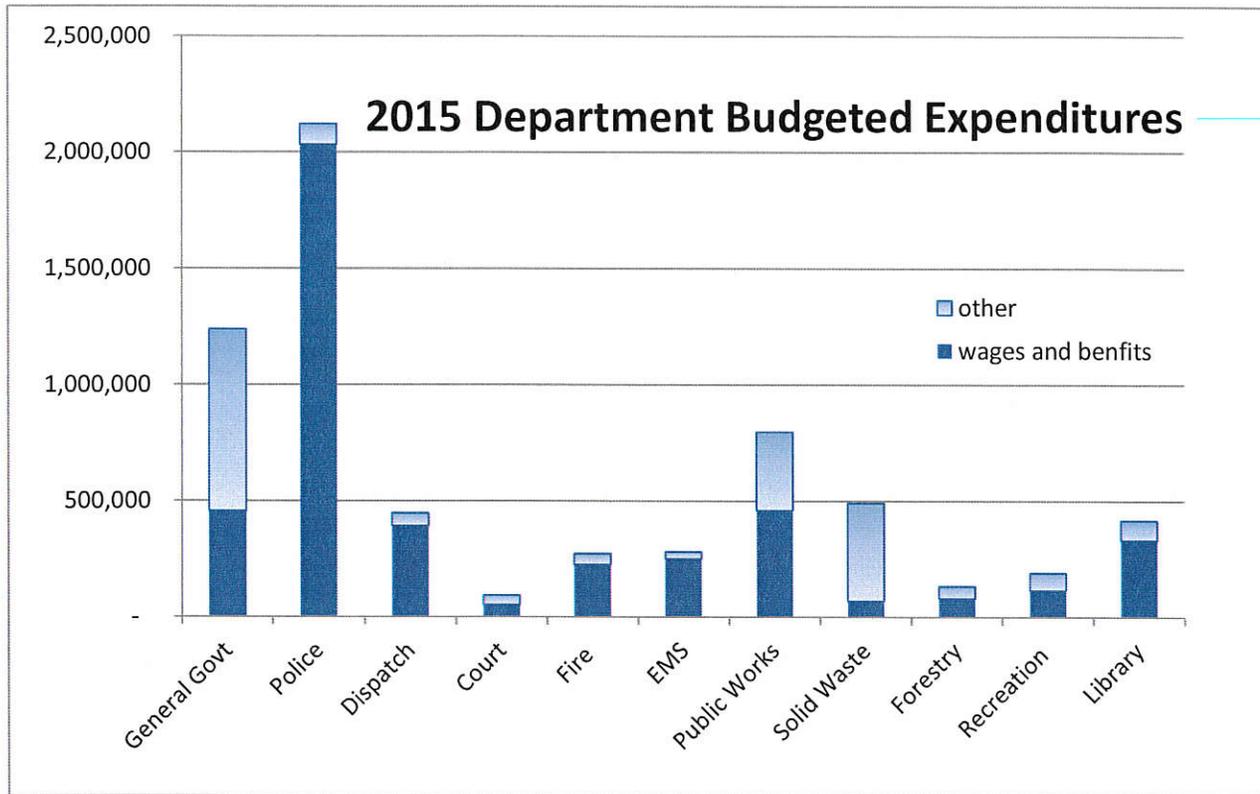
## Village of Elm Grove Building Permit Summary

Year	2008	2009	2010	2011	2012	2013	2014
Total Permits Issued	761	664	740	751	773	803	804
Building Permits Issued	131	116	153	159	176	179	175
Total Fees	\$100,608	\$61,220	\$100,377	\$99,682	\$106,033	\$165,832	\$142,190
New Single Family Homes	5	1	0	6	5	8	5
Value of New Homes	\$6,247,000	\$329,950	\$0	\$3,547,780	\$4,355,080	\$3,525,000	\$3,233,900
Total Value of Building Improvements	\$12,831,090	\$2,735,463	\$4,371,243	\$7,948,928	\$8,763,755	\$15,828,900	\$7,654,689



Note: 2013 includes Heritage Assisted Living facility at \$8.2 million

**Village of Elm Grove**  
**Expenditures - Wage and Benefit totals and all other operating Expenses**



	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget
<b>General Government</b>					
Salaries and Wages	278,450	301,578	299,871	309,848	336,250
Overtime	2,014	805	2,717	1,848	2,500
Benefits	132,099	113,366	109,404	102,987	117,630
<i>wages and benefit</i>	<b>412,563</b>	<b>415,749</b>	<b>411,992</b>	<b>414,683</b>	<b>456,380</b>
Insurance	185,271	200,998	210,044	189,025	189,808
utilities	108,526	94,401	109,445	114,583	118,850
Assessment Contract	90,031	100,716	98,756	96,277	98,400
Inspections	70,073	74,221	115,816	98,847	81,500
Computer Expenses	57,540	63,762	73,375	82,059	90,500
Building Maintenance and Cl	57,646	52,744	53,885	60,770	54,100
Legal	26,870	26,277	30,171	42,153	37,852
Elections	5,659	20,757	4,964	7,496	5,875
Other contracted services	30,959	31,819	39,355	49,727	37,665
Office Supplies, printing, post	25,565	29,487	26,403	22,208	26,000
Community Expenses	17,967	17,997	16,132	16,950	22,120
Other expenses	21,114	32,940	19,428	49,067	19,500
<i>other expenses</i>	<b>697,221</b>	<b>746,119</b>	<b>797,774</b>	<b>829,162</b>	<b>782,170</b>
<b>General Government</b>	<b>1,109,784</b>	<b>1,161,868</b>	<b>1,209,766</b>	<b>1,243,845</b>	<b>1,238,550</b>

**Village of Elm Grove**  
**Expenditures - Wage and Benefit totals and all other operating Expenses**

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget
<b>Police</b>					
Salaries and Wages	1,230,441	1,254,052	1,324,989	1,294,142	1,365,000
Overtime	82,840	63,369	81,337	82,657	65,000
Benefits	713,295	695,427	744,505	595,062	602,000
<i>wages and benefit</i>	<i>2,026,576</i>	<i>2,012,848</i>	<i>2,150,831</i>	<i>1,971,861</i>	<i>2,032,000</i>
Gasoline	47,357	47,167	36,760	31,999	38,000
Vehicle maintenance	13,490	8,691	5,043	6,835	9,000
other expenses	36,654	31,501	41,890	45,143	42,700
<i>other expenses</i>	<i>97,501</i>	<i>87,359</i>	<i>83,693</i>	<i>83,977</i>	<i>89,700</i>
<b>Police</b>	<b>2,124,077</b>	<b>2,100,207</b>	<b>2,234,524</b>	<b>2,055,838</b>	<b>2,121,700</b>

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget
<b>Dispatch</b>					
Salaries and Wages	224,439	237,668	248,645	252,972	271,980
Overtime	17,011	17,818	28,012	16,492	11,200
Benefits	111,906	103,610	93,821	91,131	108,385
<i>wages and benefit subtotal</i>	<i>353,356</i>	<i>359,096</i>	<i>370,478</i>	<i>360,595</i>	<i>391,565</i>
Communications	48,513	44,570	43,100	44,409	49,700
other expenses	5,979	5,168	4,155	2,973	6,050
<i>other expenses subtotal</i>	<i>54,492</i>	<i>49,738</i>	<i>47,255</i>	<i>47,382</i>	<i>55,750</i>
<b>Police</b>	<b>407,848</b>	<b>408,834</b>	<b>417,733</b>	<b>407,977</b>	<b>447,315</b>

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget
<b>Municipal Court</b>					
Judge's salary	9,000	9,000	9,000	9,000	9,000
Court Clerk and Bailiff wages	32,804	33,632	34,388	35,076	36,478
Benefits	6,746	5,594	5,900	6,312	6,222
<i>wages and benefit subtotal</i>	<i>48,550</i>	<i>48,226</i>	<i>49,288</i>	<i>50,388</i>	<i>51,700</i>
Supplies, training, misc	7,589	9,734	7,699	6,083	6,500
Legal expense	30,089	56,681	52,055	25,658	35,000
<i>other expenses subtotal</i>	<i>37,678</i>	<i>66,415</i>	<i>59,754</i>	<i>31,741</i>	<i>41,500</i>
<b>Police</b>	<b>86,228</b>	<b>114,641</b>	<b>109,042</b>	<b>82,129</b>	<b>93,200</b>

**Village of Elm Grove**  
**Expenditures - Wage and Benefit totals and all other operating Expenses**

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget
<b>Fire</b>					
Wages- Chief and DPW	73,995	80,087	80,996	80,939	90,350
Paid on Call	102,414	97,127	94,454	95,761	100,000
Benefits	34,851	35,654	38,149	34,874	35,350
<i>wages and benefit</i>	<u>211,260</u>	<u>212,868</u>	<u>213,599</u>	<u>211,574</u>	<u>225,700</u>
Truck Maintenance and Supp	29,198	19,250	28,210	27,205	25,300
other expenses	21,333	21,400	19,352	19,396	21,670
<i>other expenses</i>	<u>50,531</u>	<u>40,650</u>	<u>47,562</u>	<u>46,601</u>	<u>46,970</u>
<b>Fire</b>	<b><u>261,791</u></b>	<b><u>253,518</u></b>	<b><u>261,161</u></b>	<b><u>258,175</u></b>	<b><u>272,670</u></b>

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget
<b>EMS</b>					
Wages- Police	75,192	78,302	75,240	76,486	83,150
Paid on Call	151,762	148,156	139,883	147,115	141,000
Benefits	35,237	31,610	35,549	31,024	26,225
<i>wages and benefit</i>	<u>262,191</u>	<u>258,068</u>	<u>250,672</u>	<u>254,625</u>	<u>250,375</u>
Ambo operating and supplies	11,767	14,512	18,254	17,100	13,700
other expenses	21,924	17,955	18,420	16,787	17,000
<i>other expenses</i>	<u>33,691</u>	<u>32,467</u>	<u>36,674</u>	<u>33,887</u>	<u>30,700</u>
<b>EMS</b>	<b><u>295,882</u></b>	<b><u>290,535</u></b>	<b><u>287,346</u></b>	<b><u>288,512</u></b>	<b><u>281,075</u></b>

**Village of Elm Grove**  
**Expenditures - Wage and Benefit totals and all other operating Expenses**

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget
<b>Public Works</b>					
Salaries and Wages	276,306	300,059	296,247	301,894	312,000
Overtime	9,183	7,544	10,569	19,368	10,000
Benefits	144,960	145,774	139,252	123,182	137,425
<i>wages and benefit</i>	<i>430,449</i>	<i>453,377</i>	<i>446,068</i>	<i>444,444</i>	<i>459,425</i>
utilities	15,765	13,943	17,207	19,504	18,500
Gasoline	35,323	35,451	44,385	48,007	48,000
Equipment Maint and Suppli	24,757	30,139	32,145	43,983	35,000
Street Paving and Maintenar	143,564	189,240	55,893	93,445	182,500
Salt and Sand	24,416	22,274	57,369	30,104	32,000
other expenses	15,093	23,344	28,447	37,457	22,000
<i>other expenses</i>	<i>258,918</i>	<i>314,391</i>	<i>235,446</i>	<i>272,500</i>	<i>338,000</i>
<b>Public Works</b>	<b>689,367</b>	<b>767,768</b>	<b>681,514</b>	<b>716,944</b>	<b>797,425</b>

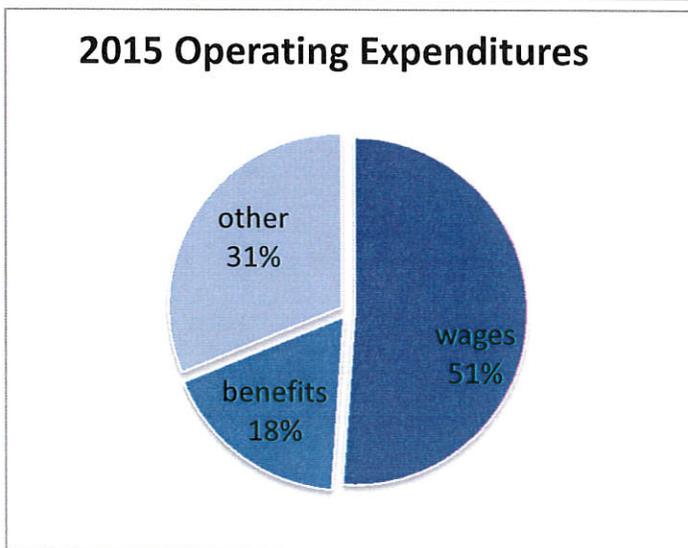
	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget
<b>Solid Waste</b>					
Salaries and Wages	40,517	47,090	47,930	50,269	49,025
Benefits	19,683	18,920	19,025	18,561	19,915
<i>wages and benefit</i>	<i>60,200</i>	<i>66,010</i>	<i>66,955</i>	<i>68,830</i>	<i>68,940</i>
Contracted Service	337,748	349,730	349,089	355,283	386,100
Brush Disposal	34,346	33,727	33,748	34,519	36,500
<i>other expenses</i>	<i>372,094</i>	<i>383,457</i>	<i>382,837</i>	<i>389,802</i>	<i>422,600</i>
<b>Solid Waste</b>	<b>432,294</b>	<b>449,467</b>	<b>449,792</b>	<b>458,632</b>	<b>491,540</b>

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget
<b>Forestry</b>					
Salaries and Wages	59,640	59,965	63,410	64,631	65,700
Benefits	15,948	12,505	13,625	13,556	13,700
<i>wages and benefit</i>	<i>75,588</i>	<i>72,470</i>	<i>77,035</i>	<i>78,187</i>	<i>79,400</i>
Tree Planting, care and lands	42,402	47,048	39,094	36,845	52,500
Miscellaneous	514	637	937	826	800
<i>other expenses</i>	<i>42,916</i>	<i>47,685</i>	<i>40,031</i>	<i>37,671</i>	<i>53,300</i>
<b>Forestry</b>	<b>118,504</b>	<b>120,155</b>	<b>117,066</b>	<b>115,858</b>	<b>132,700</b>

**Village of Elm Grove**  
**Expenditures - Wage and Benefit totals and all other operating Expenses**

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget
<b>Recreation</b>					
Salaries and Wages	103,489	97,405	95,787	91,901	97,600
Benefits	18,022	13,672	14,542	13,425	16,730
<i>wages and benefit</i>	<i>121,511</i>	<i>111,077</i>	<i>110,329</i>	<i>105,326</i>	<i>114,330</i>
Instructor Fees	32,233	25,385	22,861	15,795	17,290
utilities	20,982	17,629	14,546	16,149	15,000
Operating Expenses	11,677	19,087	14,543	15,271	10,200
Program Expenses	31,949	27,380	29,350	31,628	29,285
Concessions	7,104	5,892	4,232	5,047	4,350
<i>other expenses</i>	<i>103,945</i>	<i>95,373</i>	<i>85,532</i>	<i>83,890</i>	<i>76,125</i>
<b>Recreation</b>	<b>225,456</b>	<b>206,450</b>	<b>195,861</b>	<b>189,216</b>	<b>190,455</b>

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget
<b>Library</b>					
Salaries and Wages	240,171	251,579	256,739	262,463	269,000
Benefits	58,870	57,592	60,524	53,101	62,555
<i>wages and benefit</i>	<i>299,041</i>	<i>309,171</i>	<i>317,263</i>	<i>315,564</i>	<i>331,555</i>
Materials	52,364	48,538	46,195	48,618	49,220
Computer Maintenance	23,442	21,068	16,185	17,732	18,500
Supplies & Equipment	9,503	9,081	11,205	10,063	10,000
other expenses	7,232	3,438	4,228	4,513	7,250
<i>other expenses</i>	<i>92,541</i>	<i>82,125</i>	<i>77,813</i>	<i>80,926</i>	<i>84,970</i>
<b>Library</b>	<b>391,582</b>	<b>391,296</b>	<b>395,076</b>	<b>396,490</b>	<b>416,525</b>



**Village of Elm Grove  
Employee Positions**

**Full-time Positions**

	<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>
General Govt	7	7	7	5	5	5	5	5	5
Dispatch	6	6	6	6	6	6	6	6	6
Police Officers	17	17	17	18	18	17	17	17	17
Police Admin	2	2	2	2	2	2	2	2	2
DPW	8	8	7	7	7	7	7	7	7
Forestry			1	1	1	1	1	1	1
Library	2	2	2	2	2	2	2	2	2
Recreation	1	1	1	1	1	1	1	1	1
full time positions	43	43	43	42	42	41	41	41	41

**Part-time Positions- full-time equivalency**

General Govt		0.45	0.50	1.00	1.00	1.00	1.00	1.20	1.20
Police Admin	0.65	0.57	0.56	0.47	0.46	0.46	0.46	0.50	0.50
Court -Judge	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Fire	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.63	0.63
DPW	0.69	0.57	0.52	0.88	0.80	0.73	0.92	0.95	0.95
solid waste	0.18	0.22	0.25	0.19	0.17	0.43	0.46	0.53	0.53
Forestry	0.17	0.14	0.25	0.25	0.28	0.21	0.23	0.23	0.23
Library	5.21	5.12	5.01	5.10	5.24	5.13	5.17	4.27	4.27
Recreation	3.55	3.80	3.97	3.39	3.34	3.12	3.09	3.21	3.21
part-time	11.20	11.62	11.81	12.03	12.04	11.83	12.08	11.62	11.62
total	54.20	54.62	54.81	54.03	54.04	52.83	53.08	52.62	52.62

Police Administration- 1 full-time employee's time is split 50/50 with court as is the part-time position  
 Fire includes a part-time fire chief and fire inspector  
 Fire and EMS volunteer paid on call members are not included

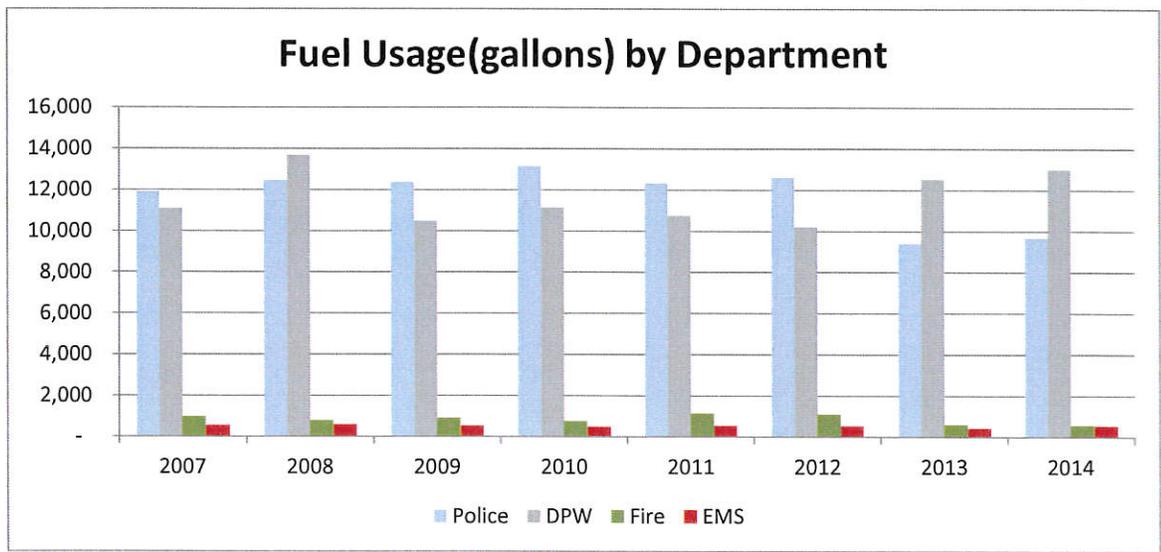
Source- village payroll records

### Village of Elm Grove Annual Fuel Usage

Gallons	2007	2008	2009	2010	2011	2012	2013	2014
Police	11,920	12,470	12,386	13,162	12,331	12,625	9,427	9,684
DPW	11,113	13,687	10,494	11,149	10,768	10,225	12,528	13,006
Fire	972	796	925	759	1,152	1,104	611	588
EMS	556	601	530	491	550	525	421	546
total	24,561	27,554	24,335	25,561	24,801	24,479	22,987	23,824

2015 Fuel budgeted at \$3.75 gallon.

aver cost								
per gallon	\$2.89	\$3.28	\$2.45	\$2.83	\$3.56	\$3.62	\$3.59	\$3.37
total	\$70,925	\$90,355	\$59,588	\$72,338	\$88,292	\$88,614	\$82,523	\$80,287
gas			\$ 2.81	\$ 3.52	\$ 3.57	\$ 3.48	\$ 3.28	
diesel			\$ 2.87	\$ 3.65	\$ 3.70	\$ 3.73	\$ 3.53	



Village of Elm Grove  
General Government Utility Summary

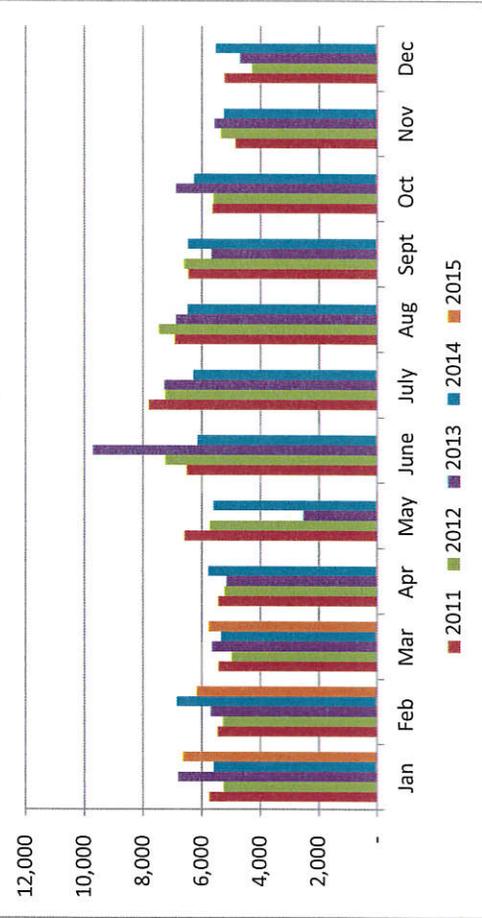
**Electric**

	2010	2011	2012	2013	2014	2015
Jan	5,434.34	5,750.66	5,253.13	6,810.21	5,590.28	6,632.60
Feb	4,620.14	5,474.15	5,272.16	5,702.32	6,856.65	6,177.83
Mar	4,594.51	5,440.79	4,967.97	5,671.64	5,356.80	5,762.26
Apr	4,277.53	5,442.43	5,216.46	5,168.54	5,779.15	
May	4,805.13	6,598.11	5,719.99	2,543.89	5,614.58	
June	4,649.42	6,526.41	7,237.26	9,724.28	6,158.26	
July	5,550.25	7,807.96	7,237.26	7,296.46	6,298.31	
Aug	5,122.01	6,924.33	7,460.35	6,885.74	6,486.90	
Sept	4,568.53	6,474.33	6,600.16	5,689.50	6,477.47	
Oct	4,123.63	5,638.07	5,589.78	6,885.74	6,280.72	
Nov	4,912.64	4,863.56	5,357.68	5,577.12	5,255.50	
Dec	4,789.32	5,240.44	4,281.14	4,710.04	5,530.75	
	57,447.45	72,181.24	70,193.33	72,665.48	71,685.37	18,572.69
increase		26%	-3%	4%		

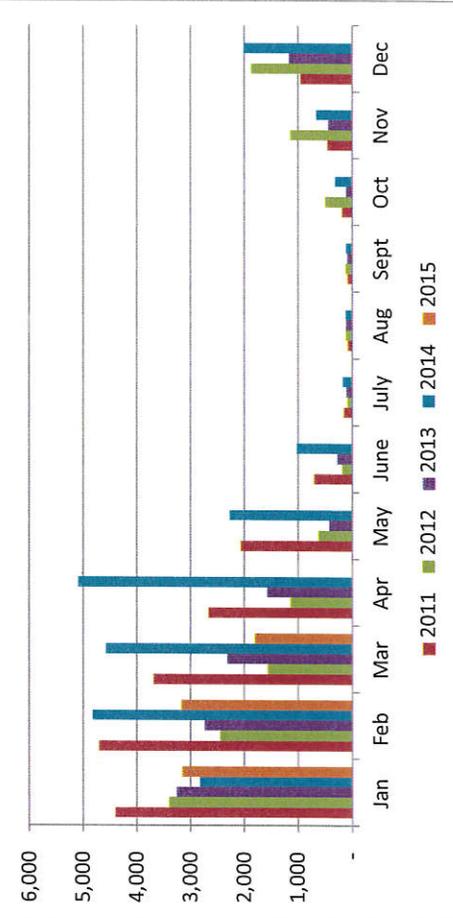
**GAS**

	2010	2011	2012	2013	2014	2015
Jan	5,626.77	4,406.05	3,398.39	3,263.43	2,832.56	3,152.18
Feb	4,048.16	4,709.06	2,448.96	2,748.40	4,831.96	3,173.33
Mar	2,642.30	3,693.29	1,562.72	2,326.22	4,577.91	1,804.73
Apr	1,260.81	2,672.07	1,136.91	1,580.44	5,099.95	
May	429.78	2,068.73	624.62	430.20	2,278.40	
June	100.01	708.47	187.41	281.39	1,029.54	
July	99.15	164.81	81.10	110.61	177.50	
Aug	83.62	82.42	110.61	118.54	129.50	
Sept	93.17	90.11	125.00	99.07	120.07	
Oct	188.18	197.88	495.25	118.54	320.35	
Nov	1,540.53	451.96	1,140.50	441.40	667.15	
Dec	4,400.00	952.81	1,869.89	1,174.46	2,011.29	
	20,512.48	20,197.66	13,181.36	12,692.70	24,076.18	8,130.24
		-2%	-35%	-4%		

**Monthly Electric Charges 2010-2014**



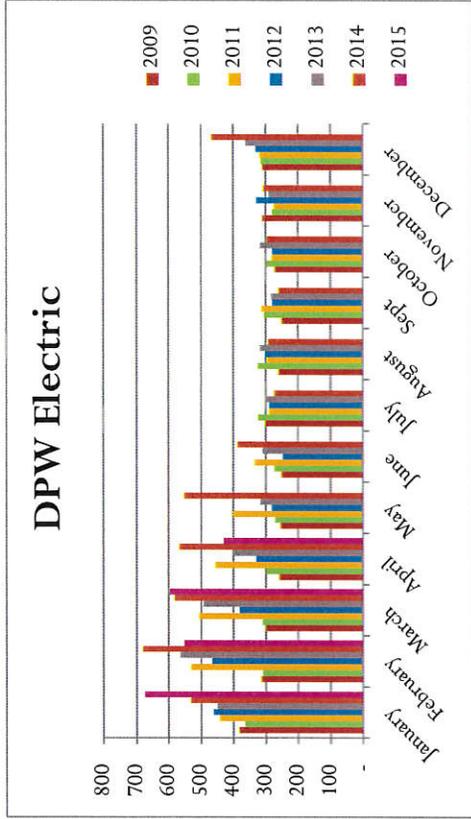
**Monthly Gas Charges 2010-2014**



Village of Elm Grove  
DPW Utility Summary

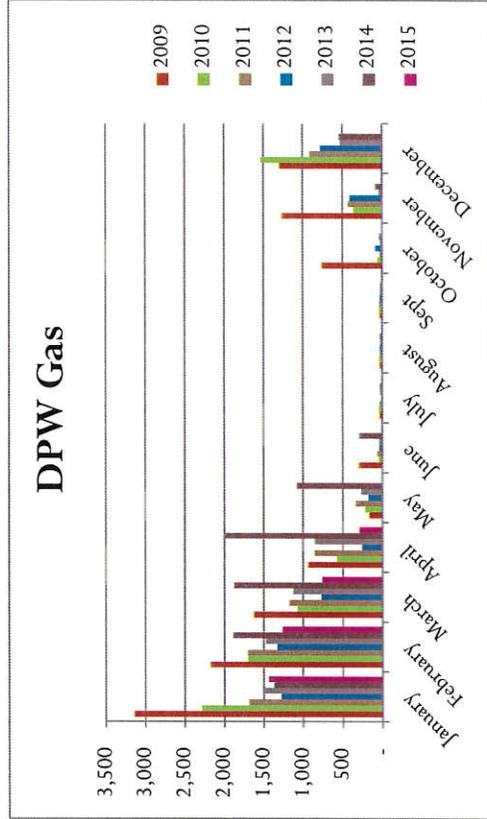
**Electric**

	2009	2010	2011	2012	2013	2014	2015
January	382.58	363.09	442.23	461.92	450.06	532.67	676.42
February	314.23	308.55	530.25	464.89	563.86	681.70	552.48
March	301.09	308.52	506.02	380.64	492.94	581.97	596.44
April	258.84	299.12	454.70	329.16	398.15	566.64	431.88
May	255.05	269.97	400.66	281.52	316.77	552.19	
June	251.14	272.39	333.75	246.72	309.50	387.97	
July	301.97	321.82	289.41	288.84	302.25	274.60	
August	260.54	322.91	294.44	301.36	317.97	292.70	
Sept	250.91	304.09	311.76	278.54	283.77	260.68	
October	273.11	296.17	281.36	278.90	317.97	296.79	
November	311.09	278.20	274.39	328.51	291.29	308.01	
December	311.09	313.05	318.11	329.86	362.02	467.88	
	<u>3,471.64</u>	<u>3,658.28</u>	<u>4,437.08</u>	<u>3,970.86</u>	<u>4,406.55</u>	<u>5,203.80</u>	<u>2,257.22</u>



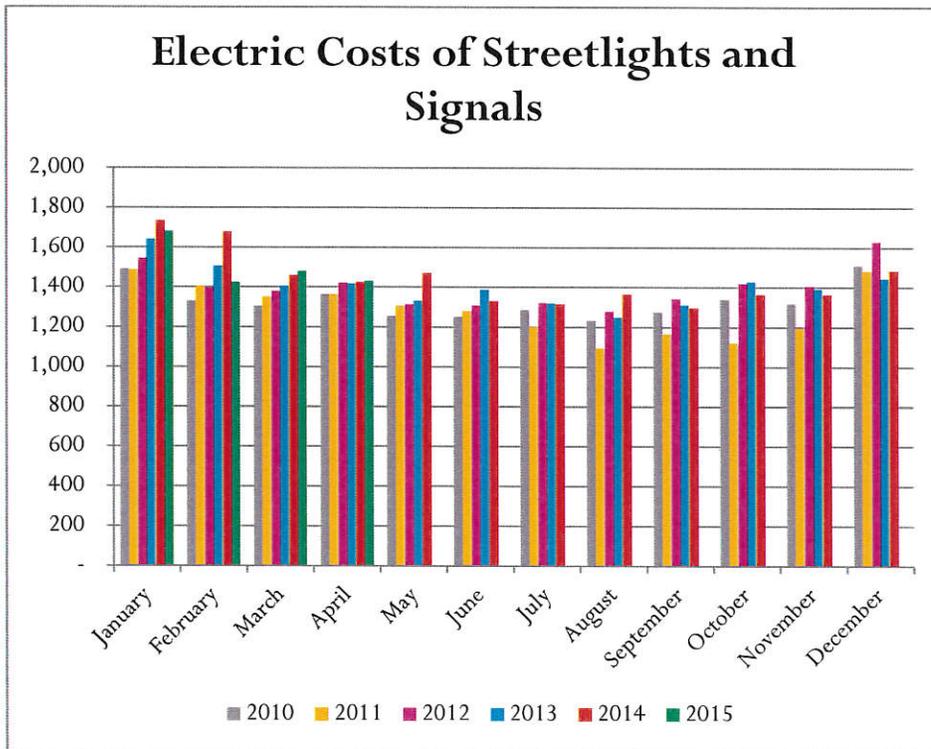
**Gas**

	2009	2010	2011	2012	2013	2014	2015
January	3,138.05	2,282.62	1,686.16	1,279.54	1,517.23	1,371.15	1,443.07
February	2,177.76	1,694.39	1,704.26	1,329.62	1,475.72	1,889.75	1,274.33
March	1,628.84	1,070.29	1,173.74	772.26	1,129.08	1,874.94	765.62
April	941.95	567.43	858.63	259.40	855.98	1,982.23	298.18
May	167.87	209.77	338.68	174.23	268.90	1,078.24	
June	296.23	39.91	63.53	38.75	41.79	288.81	
July	37.29	42.49	29.24	12.52	26.08	26.30	
August	38.38	37.09	26.11	27.75	27.73	27.78	
Sept	36.45	36.75	29.86	26.07	25.20	24.65	
October	764.24	53.45	27.71	83.23	27.73	38.82	
November	1,267.29	355.35	430.41	408.73	44.00	85.56	
December	1,302.14	1,531.45	916.27	777.73	528.11	543.44	
	<u>11,796.49</u>	<u>7,920.99</u>	<u>7,284.60</u>	<u>5,189.83</u>	<u>5,967.55</u>	<u>9,231.67</u>	<u>3,781.20</u>



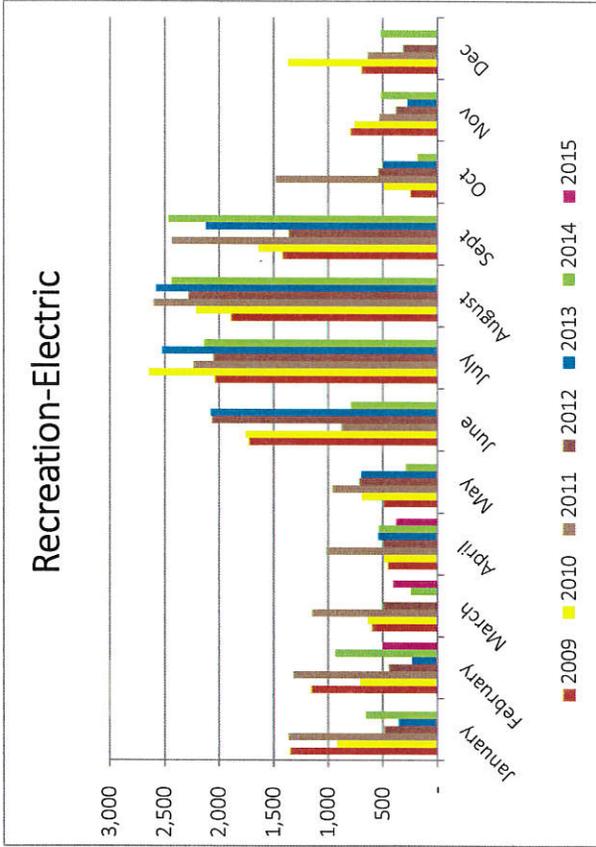
Village of Elm Grove  
Electric Costs of Street Lights and Signals

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
January	1,490.83	1,488.32	1,545.56	1,641.02	1,733.85	1,681.92
February	1,331.40	1,405.29	1,396.86	1,507.09	1,677.65	1,426.69
March	1,305.03	1,350.84	1,380.76	1,405.67	1,460.18	1,481.87
April	1,364.17	1,364.40	1,421.66	1,418.29	1,425.12	1,432.64
May	1,254.63	1,307.05	1,314.39	1,332.25	1,472.45	
June	1,251.24	1,282.23	1,308.50	1,388.73	1,330.93	
July	1,288.27	1,202.05	1,323.47	1,319.27	1,317.10	
August	1,232.08	1,093.68	1,280.28	1,248.75	1,365.30	
September	1,276.90	1,166.53	1,342.91	1,312.67	1,296.87	
October	1,340.16	1,121.24	1,419.49	1,428.45	1,363.72	
November	1,317.47	1,196.26	1,406.44	1,393.25	1,364.11	
December	1,510.29	1,483.62	1,630.01	1,445.54	1,484.69	
	15,962.47	15,461.51	16,770.33	16,840.98	17,291.97	6,023.12

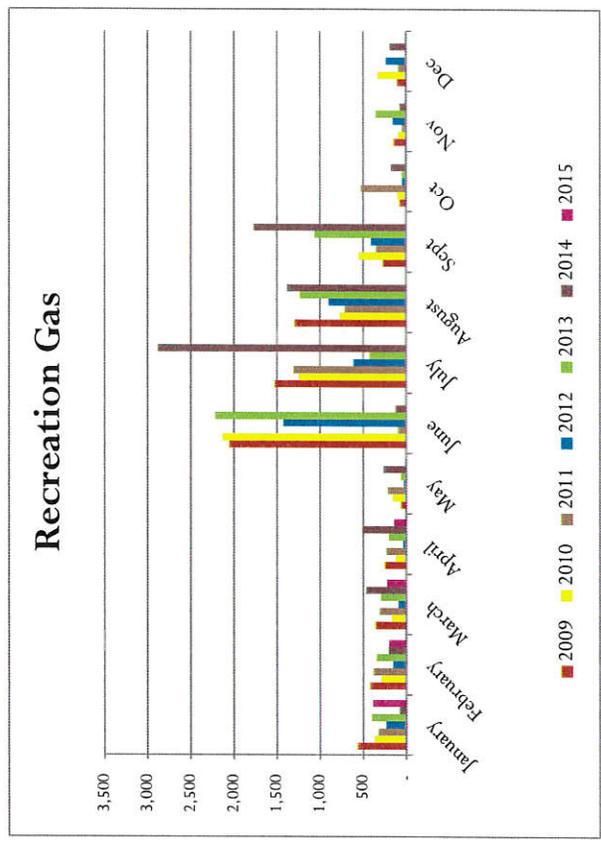


Village of Elm Grove  
Recreation Utility Summary

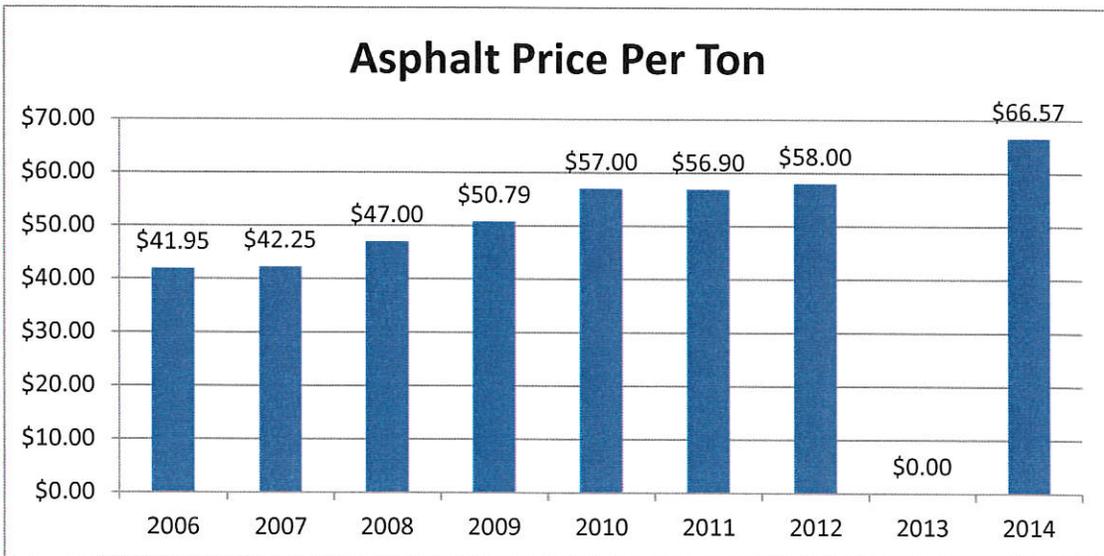
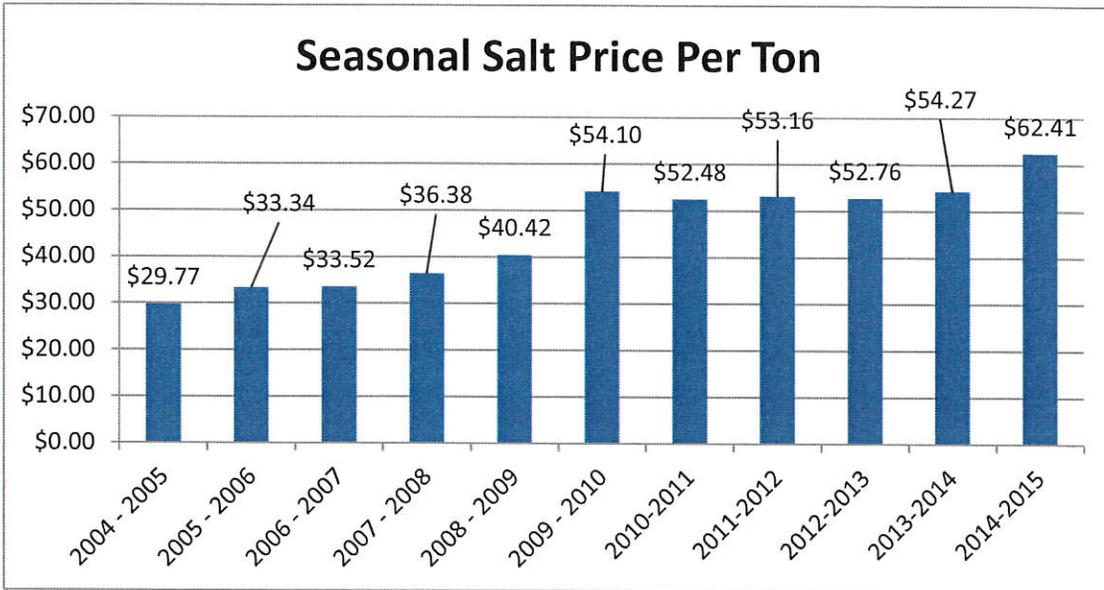
<b>Electric</b>	2009	2010	2011	2012	2013	2014	2015
January	1,350.25	916.33	1,365.55	486.50	352.89	652.05	-
February	1,155.42	703.76	1,320.30	444.92	231.64	935.78	508.11
March	601.28	632.89	1,148.02	495.09	239.83	239.83	409.21
April	453.08	480.71	1,016.43	494.06	539.03	530.51	383.14
May	491.32	687.87	960.05	716.76	697.15	289.28	
June	1,727.67	1,754.97	877.22	2,062.87	2,075.65	790.27	
July	2,039.18	2,637.07	2,233.56	2,051.36	2,524.77	2,131.92	
August	1,892.99	2,205.62	2,602.38	2,280.46	2,581.01	2,438.94	
Sept	1,418.41	1,633.17	2,439.41	1,365.28	2,120.58	2,465.03	
Oct	249.65	482.06	1,483.90	540.30	491.88	176.92	
Nov	800.02	755.47	530.30	380.99	276.87	515.86	
Dec	694.24	1,365.55	637.92	318.05	-	517.49	
	<b>12,873.51</b>	<b>14,255.47</b>	<b>16,615.04</b>	<b>11,636.64</b>	<b>11,891.47</b>	<b>11,683.88</b>	<b>1,300.46</b>



<b>Gas</b>	2009	2010	2011	2012	2013	2014	2015
January	569.91	363.27	324.11	230.05	393.86	78.75	394.70
February	418.75	282.74	381.90	153.95	338.15	204.88	208.47
March	359.14	161.15	310.16	89.50	289.72	461.94	231.77
April	250.42	114.69	235.37	32.88	199.08	512.14	150.61
May	63.21	154.24	214.87	24.65	55.23	262.88	
June	2,053.97	2,125.95	96.27	1,426.00	2,216.24	125.36	
July	1,529.48	1,243.26	1,308.48	612.53	418.70	2,880.09	
August	1,295.75	763.93	714.65	898.82	1,227.67	1,379.75	
Sept	272.17	543.93	349.02	404.89	1,060.99	1,770.13	
Oct	77.63	93.34	526.91	47.31	46.06	176.92	
Nov	145.55	83.86	51.00	157.20	350.69	74.02	
Dec	108.60	324.11	92.14	234.33	-	190.20	
	<b>7,144.58</b>	<b>6,254.47</b>	<b>4,604.88</b>	<b>4,312.11</b>	<b>6,596.39</b>	<b>8,117.06</b>	<b>985.55</b>



**Village of Elm Grove  
Historical Summary of Salt and Asphalt Prices**



2013 budgeted paving of 124th Street- not bid  
Asphalt pricing received for Juneau pathway \$145

## Village of Elm Grove

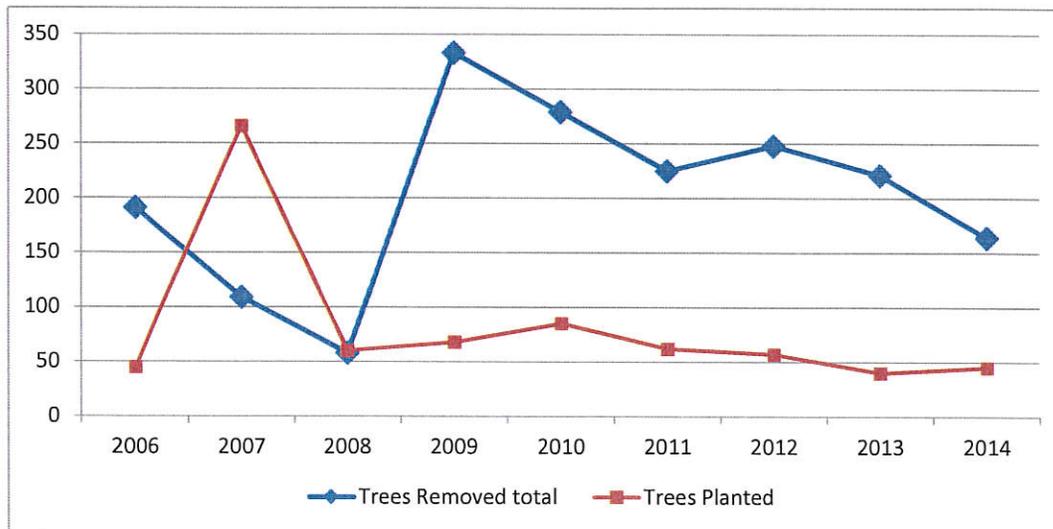
### Solid Waste/Recycling Summary

Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Tons Landfilled Garbage	2,232	1,935	2,133	1,945	1,860	1,983	1,921	1,995	2,129	
Tons Recycled at MRF	639	597	566	531	538	461	445	431	349	
Total picked up	2,871	2,533	2,699	2,476	2,398	2,444	2,366	2,426	2,478	
% recycled	22.3%	23.6%	21.0%	21.4%	22.4%	18.9%	18.8%	17.8%	14.1%	
County rebate received	40,556	35,185	39,766	35,073	40,225	45,127	42,119	42,032	41,833	41,391
Annual resident fee	\$178.00	\$183.78	\$191.32	\$200.32	\$203.20	\$203.70	\$214.10	\$214.70	\$215.92	\$227.45

Village contracts for garbage and recycling pickup. This service is 'up the drive' pickup for residents. The fee is billed annually on the tax bill for the upcoming year and includes a charge for brush pickup 3x a year by DPW. The brush is ground and delivered free of charge to residents on request. The mulch delivery program is very popular and saves the Village cost of disposal. The Village receives an annual recycling rebate from Waukesha County on the tons recycled.

### Forestry

Year	2006	2007	2008	2009	2010	2011	2012	2013	2014
Trees Planted (in ROW)	43	26	31	40	54	35	30	20	21
Trees Planted (in Park)	2	240	29	28	31	27	27	20	24
Trees Removed total	191	109	58	333	279	225	248	221	164
Trees removed (Ash)	29	14	13	103	104	80	71	61	43
Trees removed (Elm)	97	71	28	125	59	53	79	83	40
Elm Trees Treated	21	18	14	15	13	15	12	13	8
Ash Trees Treated									1



**Village of Elm Grove  
Fire Department Call Summary 2007-2014**

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Structure Fires	2	3	3	3	2	3	3	2
Vehicle Accidents/Rescues	9	17	10	12	13	17	17	16
Vehicle Fires	3	1	3	1	0	1	0	1
Power Lines/Arcing Equipment	6	7	9	9	7	8	9	10
Propane/ Gas Leak or Fire	4	7	5	5	5	6	3	7
Oil/Fuel Spills	1	3	5	3	0	1	1	0
Smoke/ Fumes / CO2 Detector	13	13	9	14	14	12	11	15
Rubbish/ Brush Fires	3	0	1	5	4	1	1	2
Flood Related Calls	0	3	0	0	0	0	0	0
Other Fires/ Electric Problems	8	5	8	10	9	4	5	1
False Alarms	38	51	40	30	36	40	22	34
Mutual Aid Response	37	38	25	22	28	19	27	21
Misc Service Calls	19	15	4	6	3	8	12	13
	143	163	122	120	121	120	111	122

<b>Expenditures</b>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
wages and benefits	218,119	225,543	218,969	215,076	211,261	212,868	213,599	211,575
other costs	40,640	40,508	55,046	37,612	50,531	40,650	47,562	46,600
operating costs	258,759	266,051	274,015	252,688	261,792	253,518	261,161	258,175
average capital cost	126,010	126,010	126,010	126,010	126,010	123,400	103,134	103,567
<i>represents 6 yr average</i>								
total cost	384,769	392,061	400,025	378,698	387,802	376,918	364,295	361,742

<b>Per Call Costs</b>								
wage and benefit	\$1,525	\$1,384	\$1,795	\$1,792	\$1,746	\$1,774	\$1,924	\$1,734
other operating	\$284	\$249	\$451	\$313	\$418	\$339	\$428	\$382
capital	\$881	\$773	\$1,033	\$1,050	\$1,041	\$1,028	\$929	\$849
total cost per call	\$2,691	\$2,405	\$3,279	\$3,156	\$3,205	\$3,141	\$3,282	\$2,965

Capital Purchases	219,420	15,340	18,291	11,163	455,635	20,615	28,134	28,567
							capital set aside funds	75,000
							total	103,134
								103,567

<b>Current Fire Trucks</b>	truck #	Model Yr	2013		2014		<i>used in 2014</i>		
			mileage	hours	mileage	hours	mileage	hours	
Pierce Impel Pumper Engine	2461	2010	1097	316	1365	415	268	99	
Pierce Pumper Engine	2462	1992	20340	2315	20712	2354	372	39	
Freightliner-US Tanker	2491	2007	3610	301	3960	354	350	53	
Freightliner Tanker	2492	1986	5774		5848		74		
Pierce Lancer 100' Platform Tow	2471	1998	16327	2078	16724	2173	397	95	
<b>Current available capital funding for fire truck replacemen</b>								<b>\$ 270,000</b>	

<b>Mutual Aid Responses</b>	<u>2013</u>	<u>2014</u>
City of Brookfield	10	10
Town of Brookfield	3	6
Village of Menomonee Falls	4	1
City of New Berlin	5	2
Village of Butler	0	1
Wales	1	
Big Bend	1	
Vernon	1	
Pewaukee	2	1
<b>Total Mutual Aid Responses</b>	<b>27</b>	<b>21</b>

**Village of Elm Grove  
EMS Annual Summary**

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
<b><u>Calls</u></b>							
Medical Calls		245	230	266	253	235	245
Fire Standby		25	34	18	27	10	9
Mutual Aid Given		19	4	11	17	16	28
# of Calls	327	289	268	295	297	261	282
Mutual Aid to EG		3	1	6	3	1	0

<b><u>Patients</u></b>							
Basic Life Support	167	158	129	155	143	132	146
Advanced Life Support	100	86	93	118	121	105	114
No care	44	30	18	15	17	21	28
Total Patients	311	274	240	288	281	258	288
Resident		185	173	196	202	191	199
Non-resident		70	63	81	59	50	61
mutual aid		19	4	11	20	17	21

<b><u>Run Hours</u></b>							
Paid on Call		1,453	1,238	1,449	1,464	1,148	1,408
Police		293	264	307	288	298	276
Total Hours		1,746	1,502	1,756	1,752	1,446	1,684
average personnel hours per call		6.04	5.60	5.95	5.90	5.54	5.97

<b><u>Fees Collected</u></b>	\$86,218	\$89,330	\$96,871	\$100,642	\$102,065	\$93,093	\$102,755
average per patient	\$277	\$326	\$404	\$349	\$363	\$361	\$357

<b><u>Wages and Benefits</u></b>							
Paid on Call	\$126,975	\$162,483	\$170,620	\$167,629	\$154,840	\$152,372	\$163,190
Police	\$82,965	\$86,985	\$91,384	\$94,562	\$101,127	\$98,301	\$91,435
Total wages and benefit	\$209,940	\$249,468	\$262,004	\$262,191	\$255,967	\$250,673	\$254,625
average per patient	\$675	\$910	\$1,092	\$910	\$911	\$972	\$884

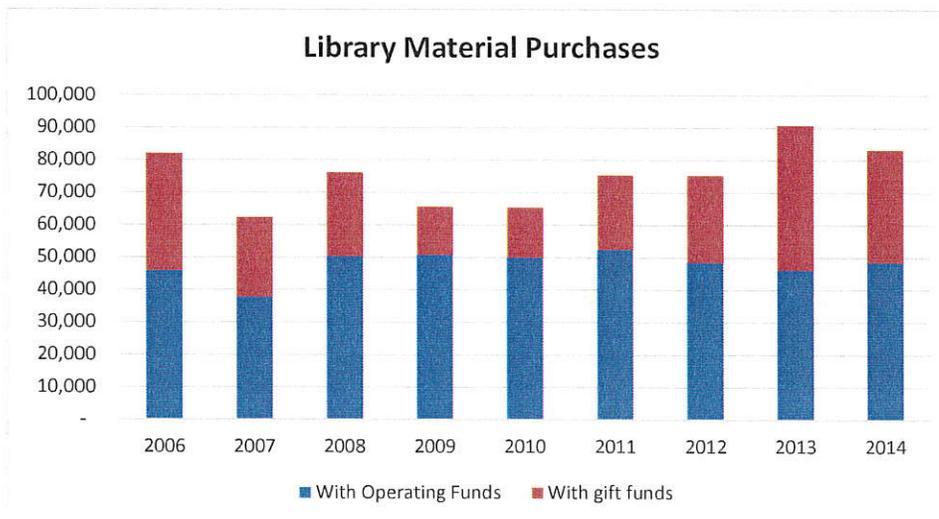
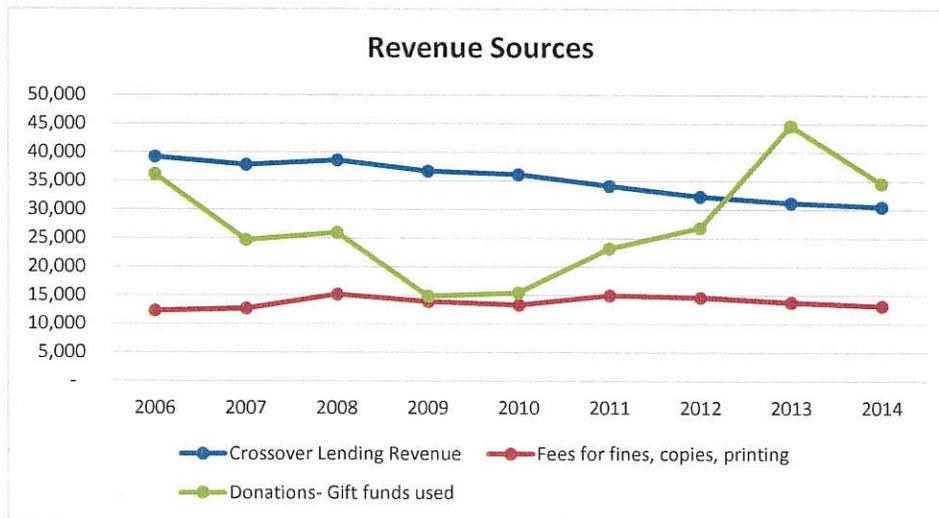
<b><u>Ambulances</u></b>	<b><u>Year</u></b>	<b><u>VIN</u></b>	<b><u>original cost</u></b>	<b>Total</b>		<b>2014</b>	
				<b><u>mileage</u></b>	<b><u>hours</u></b>	<b><u>mileage</u></b>	<b><u>hours</u></b>
EMS #2451 primary	2009 Horton	6432	154,500	14312	1275	2415	213
EMS #2452 secondary	1997 Voyager	9741	100,500	33603	3121	299	36

The department also has funds available for use-	
Balance available as of December 31, 2014	
Grant funds under Act 102	40,175
Drill funds designated from village	2,968
EMS donations	400
Donations for TEMS program	4,113
Donation- from estate Koenig	81,414
	<u>129,070</u>

**Village of Elm Grove  
Library Summary**

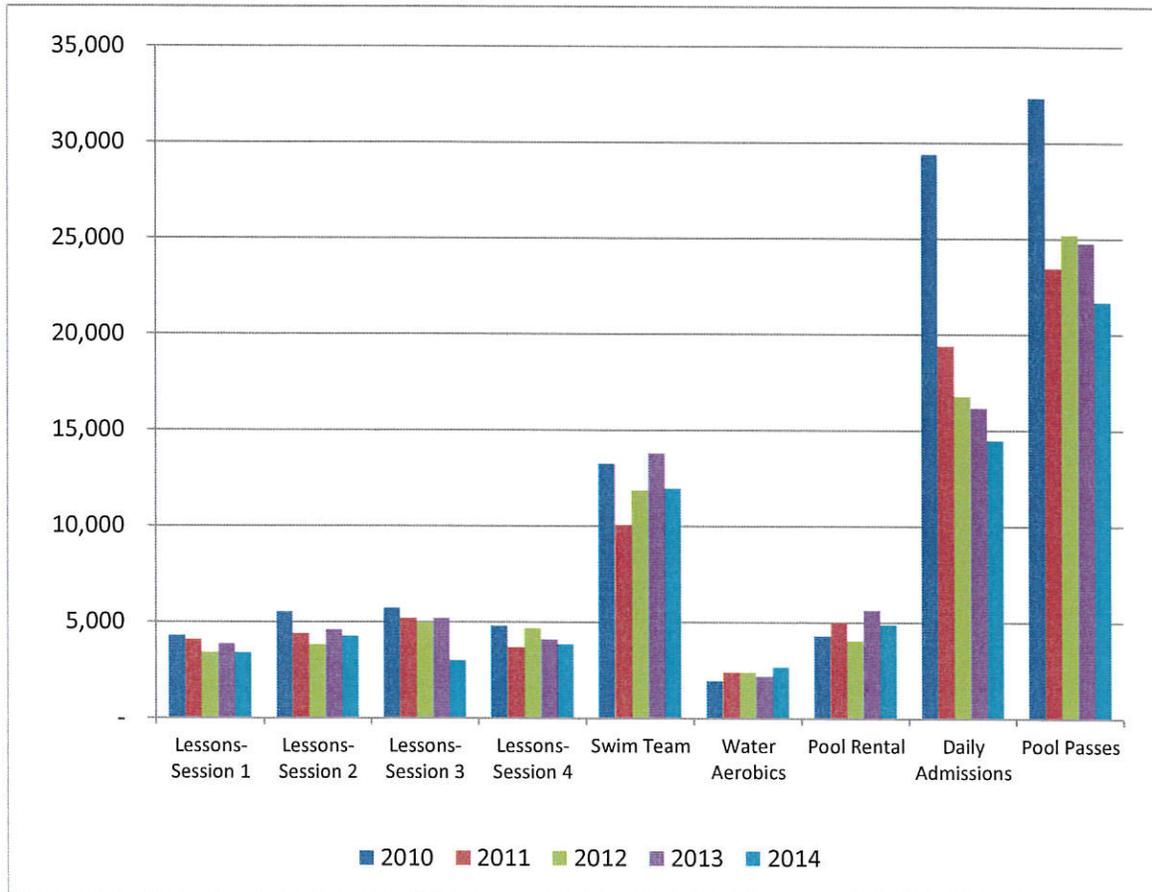
*(from annual audit reports)*

<u>Revenue Sources</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Crossover Lending Revenue	39,198	37,830	38,595	36,695	36,096	34,129	32,269	31,196	30,515
Fees for fines, copies, printing	12,268	12,660	15,150	13,898	13,324	15,000	14,628	13,800	13,163
Donations- Gift funds used	36,182	24,680	25,961	14,842	15,415	23,162	26,801	44,663	34,551
	87,648	75,170	79,706	65,435	64,835	72,291	73,698	89,659	78,229
<b>Material Purchases</b>									
With Operating Funds	45,946	37,688	50,235	50,720	49,990	52,364	48,538	46,195	48,618
With gift funds	36,182	24,680	25,961	14,842	15,415	23,162	26,801	44,663	34,551
	82,128	62,368	76,196	65,562	65,405	75,526	75,339	90,858	83,169
revenue over exp	5,520	12,802	3,510	(127)	(570)	(3,235)	(1,641)	(1,199)	(4,940)
Gift Funds available at year enc	47,936	45,476	46,392	47,003	45,181	54,052	57,547	55,785	43,883



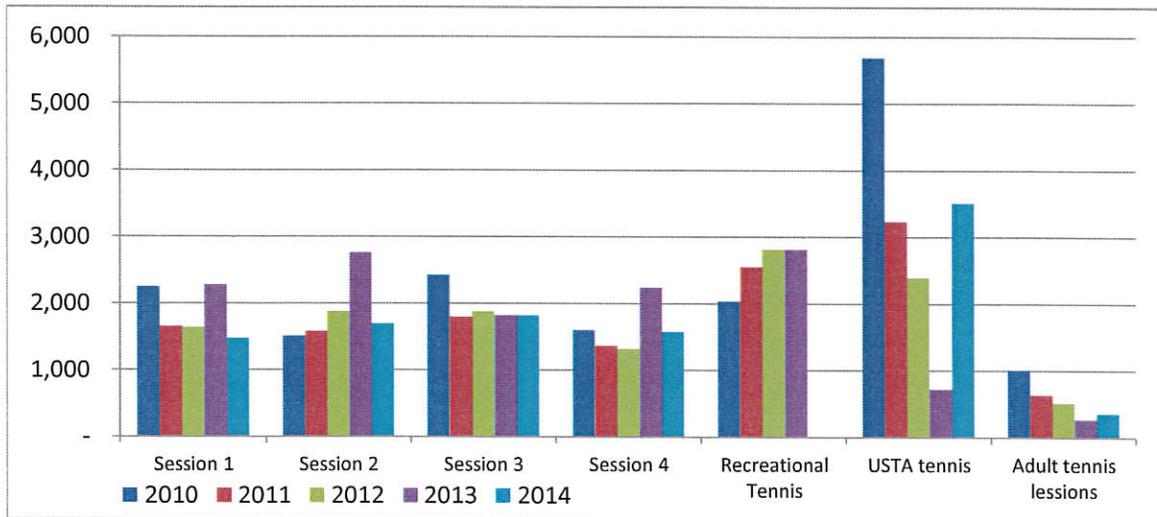
**Village of Elm Grove**  
**Summer Program Revenue Summary**

<b>Pool Revenue</b>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Lessons- Session 1	4,306.50	4,092.00	3,412.50	3,867.50	3,412.50
Lessons- Session 2	5,527.50	4,405.50	3,815.00	4,602.50	4,270.00
Lessons- Session 3	5,725.50	5,197.50	4,965.00	5,197.50	3,005.00
Lessons- Session 4	4,801.50	3,679.50	4,672.50	4,095.00	3,861.50
Swim Team	13,251.50	10,070.00	11,855.00	13,780.00	11,949.00
Water Aerobics	1,960.00	2,405.00	2,386.50	2,200.00	2,674.00
Pool Rental	4,302.00	4,995.00	4,044.00	5,625.00	4,875.00
Daily Admissions	29,394.50	19,394.00	16,768.00	16,175.00	14,482.25
Pool Passes	32,334.50	23,455.00	25,197.00	24,770.00	21,693.75
	<b>101,603.50</b>	<b>77,693.50</b>	<b>77,115.50</b>	<b>80,312.50</b>	<b>70,223.00</b>



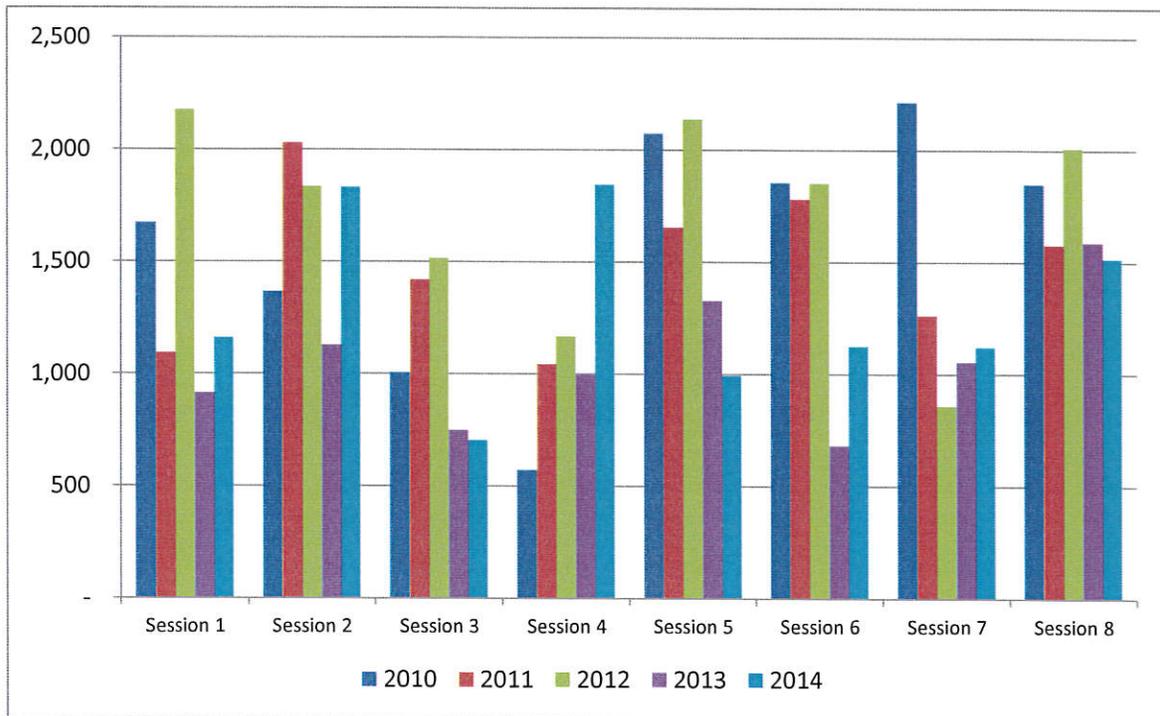
**Village of Elm Grove**  
**Summer Program Revenue Summary**

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
<b>Tennis</b>					
Session 1	2,250.00	1,656.00	1,640.00	2,280.00	1,480.00
Session 2	1,512.00	1,584.00	1,880.00	2,760.00	1,700.00
Session 3	2,430.00	1,800.00	1,880.00	1,820.00	1,820.00
Session 4	1,602.00	1,368.00	1,320.00	2,240.00	1,580.00
Recreational Tennis	2,035.00	2,553.00	2,812.50	2,812.50	-
USTA tennis	5,686.00	3,233.50	2,392.50	725.00	3,510.00
Adult tennis lessons	1,012.00	638.00	520.00	270.00	360.00
	<b>16,527.00</b>	<b>12,832.50</b>	<b>12,445.00</b>	<b>12,907.50</b>	<b>10,450.00</b>



**Village of Elm Grove**  
**Summer Program Revenue Summary**

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
<b>Camp Elm Grove</b>					
Session 1	1,673.00	1,094.50	2,177.50	915.00	1,160.00
Session 2	1,366.50	2,030.00	1,835.00	1,127.50	1,832.50
Session 3	1,005.50	1,420.00	1,515.00	750.00	705.00
Session 4	573.00	1,044.00	1,167.50	1,000.00	1,845.00
Session 5	2,074.00	1,654.00	2,137.50	1,327.50	995.00
Session 6	1,855.00	1,781.00	1,852.50	682.50	1,125.00
Session 7	2,213.50	1,262.50	860.00	1,055.00	1,122.50
Session 8	1,848.50	1,578.50	2,010.00	1,590.00	1,517.50
	<b>12,609.00</b>	<b>11,864.50</b>	<b>13,555.00</b>	<b>8,447.50</b>	<b>10,302.50</b>



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

Department/Capital Item	2015	2016	2017	2018	2019	total 15-19
<b>Summary</b>						
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
<b>Total</b>	<b>267,600</b>	<b>597,525</b>	<b>386,925</b>	<b>605,475</b>	<b>666,475</b>	<b>2,524,000</b>

<b>General Government</b>						
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	<i>split project to 2019 and 2020</i>				129,250	129,250
Village Hall Grounds Street Light Replacement	<i>moved project to 2021</i>				-	-
Drinking Fountains					6,000	6,000
<b>General Government Total</b>	<b>23,875</b>	<b>39,150</b>	<b>55,425</b>	<b>229,725</b>	<b>386,075</b>	<b>734,250</b>

<b>Police</b>						
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
<b>Police Total</b>	<b>120,000</b>	<b>85,000</b>	<b>60,000</b>	<b>127,000</b>	<b>110,000</b>	<b>502,000</b>

<b>Fire</b>						
Turnout Gear and Equipment	17,000	17,000	17,000	17,000	17,000	85,000
SCBAs		117,000				117,000
<b>Fire Total</b>	<b>17,000</b>	<b>134,000</b>	<b>17,000</b>	<b>17,000</b>	<b>17,000</b>	<b>202,000</b>

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

Department/Capital Item	2015	2016	2017	2018	2019	total 15-19
<b>EMS</b>						
Replacement of 1997 Ambulance- will be considered in 2020				-		-
EMS total	-	-	-	-	-	-
<b>Public Works</b>						
<b>Equipment</b>						
<b>Pickup Trucks/Light Utility</b>						
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
<b>5 Plow trucks cycled replacement 12 yrs</b>						-
Replace refurbished 1995 Plow truck with wing		142,500				142,500
Replace 2005 Plow Truck (with wing)			138,000			138,000
<b>Utility Equipment</b>						
Skid Loader (wheeled)				50,000		50,000
Boon Flail Attachment					27,500	27,500
Compact Multi-use Loader (Avant)				63,500		63,500
2 zero turn lawn mowers			16,500			16,500
Commercial Lawn mower John Deere Gator				20,000	6,900	20,000 6,900
<b>Building/Grounds</b>						
DPW Garage Updates				27,000		27,000
<b>Construction Projects</b>						
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
<b>Recreation</b>						
Pool Rehabilitation	5,000		5,000		5,000	15,000
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
<b>Library</b>						
Computer Replacements	5,600			30,250		35,850
Library Total	5,600	-	-	30,250	-	35,850

**Village of Elm Grove  
General Obligation Debt**

Summary of General Obligations:	Date of Issue	Interest Rate	Principal Due	Interest Pymt date	Original Amount	Balance 12/31/15
<b>Stormwater</b>						
GO Refunding Bonds 2012	2012	1.0-2.25%	8/1/12-25	2/1 & 8/1	9,450,000	8,500,000
<b>Sewer</b>						
2001 GO Refunding Bonds-	2010	.50-1.9%	10/1/11-16	4/1 & 10/1	2,115,000	265,000
						<b>\$ 8,765,000</b>

**Debt Capacity**

<b>Village debt limit is 5% of equalized value</b>	
value	\$1,054,284,600
<i>as of 1/1/14</i>	
maximum	5%
	\$52,714,230
add'l borrowing capacity	\$43,949,230

**Annual Debt Payment Obligations**

Year	Annual Payments			Balance	Annual Payment by Funds		
	Principal	Interest	Total		Sewer	Stormwater Utility	TIF
2016	925,000	181,626	1,106,626	7,840,000	270,035	376,819	459,773
2017	725,000	163,391	888,391	7,115,000		380,719	507,673
2018	785,000	148,891	933,891	6,330,000		384,419	549,473
2019	830,000	133,191	963,191	5,500,000		372,919	590,273
2020	880,000	116,591	996,591	4,620,000		386,519	610,073
2021	935,000	98,991	1,033,991	3,685,000		394,719	639,273
2022	965,000	80,291	1,045,291	2,720,000		397,619	647,673
2023	995,000	59,785	1,054,785	1,725,000		399,863	654,923
2024	840,000	38,393	878,393	885,000		391,800	486,593
2025	885,000	19,913	904,913	-		388,550	516,363
	<u>8,765,000</u>	<u>1,041,064</u>	<u>9,806,064</u>		<u>270,035</u>	<u>3,873,944</u>	<u>5,662,085</u>
-							

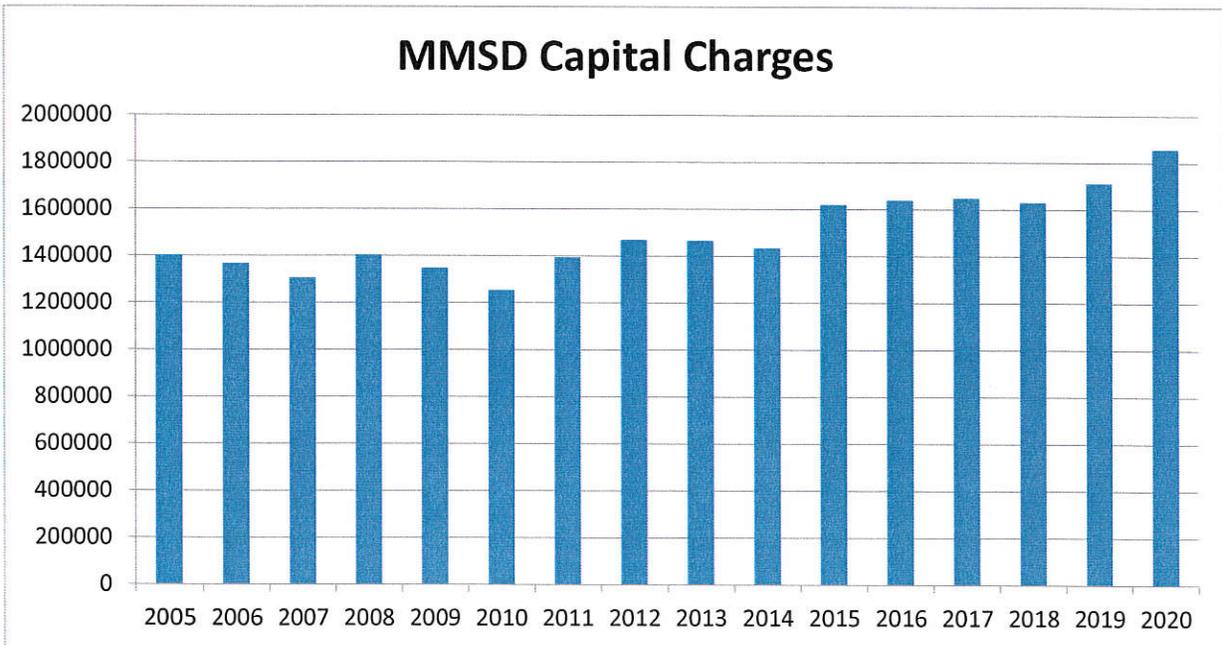
Note: only represents payment for general obligation bonds issued by the Village. Repayment from the TIF for advances will be in addition to above. After the first full assessment year of Heritage Assisted Living and the water project a repayment schedule will be developed with the increment generated from that specific property and additional water users. The repayment schedule will be reviewed annually.

## 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
<b>2015 estimate 2.0% increase</b>	<b>1,050,841,842</b>	<b>\$ 1.558</b>	<b>1,637,212</b>	<b>18,709</b>	<b>2016</b>
2016 estimate 2.0% increase	1,071,858,679	\$ 1.536	1,646,375	9,163	2017
2017 estimate 2.0% increase	1,093,295,852	\$ 1.490	1,629,011	(17,364)	2018
2018 estimate 2.0% increase	1,115,161,769	\$ 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.*



Selected Date Range for Transaction Dates: 1/21/2015 - 4/1/2015

**Labor**

Comp x 1.5

Project Code	Description	Quantity	Sales Tax	Shipping	Other	Total	
		14.00	\$0.00	\$0.00	\$0.00	\$372.87	
		5.00	\$0.00	\$0.00	\$0.00	\$82.86	
		8.00	\$0.00	\$0.00	\$0.00	\$124.29	
	<b>Total Comp x 1.5</b>	<b>27.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$580.02</b>	2.65%

Comp x 2

Project Code	Description	Quantity	Sales Tax	Shipping	Other	Total	
		8.50	\$0.00	\$0.00	\$0.00	\$469.54	
		12.00	\$0.00	\$0.00	\$0.00	\$662.88	
	<b>Total Comp x 2</b>	<b>20.50</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,132.42</b>	5.18%

Double Time (Pay Out)

Project Code	Description	Quantity	Sales Tax	Shipping	Other	Total	
		14.00	\$0.00	\$0.00	\$0.00	\$762.88	
		13.75	\$0.00	\$0.00	\$0.00	\$780.57	
		10.00	\$0.00	\$0.00	\$0.00	\$446.72	
		7.00	\$0.00	\$0.00	\$0.00	\$399.98	
	<b>Total Double Time (Pay Out)</b>	<b>44.75</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,390.15</b>	10.93%

Overtime (Pay Out)

Project Code	Description	Quantity	Sales Tax	Shipping	Other	Total	
		1.00	\$0.00	\$0.00	\$0.00	\$41.43	
		1.50	\$0.00	\$0.00	\$0.00	\$22.50	
		12.50	\$0.00	\$0.00	\$0.00	\$510.02	
		2.00	\$0.00	\$0.00	\$0.00	\$75.00	
		10.50	\$0.00	\$0.00	\$0.00	\$445.91	
		6.00	\$0.00	\$0.00	\$0.00	\$251.28	
		5.00	\$0.00	\$0.00	\$0.00	\$214.28	
	<b>Total Overtime (Pay Out)</b>	<b>38.50</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,560.41</b>	7.14%

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Regular

Project Code	Description	Quantity	Sales Tax	Shipping	Other	Total	
		28.75	\$0.00	\$0.00	\$0.00	\$794.08	
		38.75	\$0.00	\$0.00	\$0.00	\$1,049.32	
		5.50	\$0.00	\$0.00	\$0.00	\$55.00	
		55.50	\$0.00	\$0.00	\$0.00	\$1,492.30	
		36.00	\$0.00	\$0.00	\$0.00	\$970.74	
		37.00	\$0.00	\$0.00	\$0.00	\$1,054.08	
		15.00	\$0.00	\$0.00	\$0.00	\$335.04	
		18.00	\$0.00	\$0.00	\$0.00	\$514.26	
	<b>Total Regular</b>	<b>234.50</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$6,264.81</b>	28.66%
	<b>Total Labor</b>	<b>365.25</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$11,927.81</b>	54.56%

**Materials**

Project Code	Description	Quantity	Sales Tax	Shipping	Other	Total
		5.00	\$0.00	\$0.00	\$0.00	\$0.00

Selected Date Range for Transaction Dates: 1/21/2015 - 4/1/2015

40240 - (2008 GMC 1 Ton)	16.50	\$0.00	\$0.00	\$0.00	\$0.00	
40241 - (2010 Ford 1 Ton)	51.75	\$0.00	\$0.00	\$0.00	\$0.00	
40253 - (2011 IH Workstar Patrol Truck)	28.25	\$0.00	\$0.00	\$0.00	\$0.00	
40254 - (2003 Sterling Patrol Truck)	49.75	\$0.00	\$0.00	\$0.00	\$0.00	
40255 - (2005 Sterling Patrol Truck w/wing)	54.50	\$0.00	\$0.00	\$0.00	\$0.00	\$250.64
40256 - (1995 Ford L8000 Patrol Truck)	45.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
40257 - (2014 IH Workstar Patrol Truck w/wing)	2.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
40258 - (2012 IH Workstar Patrol Truck)	62.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Retired	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SNOW - Salt - \$62.41 Per Ton	137.60	\$0.00	\$0.00	\$0.00	\$0.00	\$8,602.75
SNOW - Sand/Salt Mix 3:1 - \$42.80 Per Ton	25.25	\$0.00	\$0.00	\$0.00	\$0.00	\$1,080.70
<b>Total</b>	<b>478.85</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$9,934.09</b> 45.44%
<b>Total Materials</b>	<b>478.85</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$9,934.09</b> 45.44%
<b>Grand Total</b>	<b>844.10</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$21,861.89</b>

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