

**2016 Operating and Capital Budgets including
2015 Tax Levy and 2016 User Fees**

November 23, 2015 Draft

**Village of Elm Grove
2016 Budget
Table of Contents**

| | Page |
|---|-------|
| Summary Information | |
| 2015 Tax Levy, Rate and 2016 User Fees | 1 |
| 2015 Tax Levy Limit | 2 |
| Tax Levy Summary | 3 |
| 2015 Property Values as of January 1, 2015 | 4 |
| Summary of Expenditures and Tax Levy Required | 5 |
| Expenditure Budget Comparison 2015-2016 | 6 |
| Expenditure Restraint Summary | 7 |
| Fund Balance Information | 8-9 |
| Wage and Benefit Information | 10-12 |
| | |
| General Fund | |
| General Fund Summary | 13 |
| General Fund Revenues | 14-16 |
| General Fund Expenditures by Department | |
| General Government | 17-20 |
| Inspections | 21 |
| Municipal Court | 22-23 |
| Dispatch | 24-25 |
| Police | 26-28 |
| Fire | 29-30 |
| Public Works | 31-32 |
| Solid Waste | 33-34 |
| Forestry | 35-36 |
| Recreation | 37-39 |
| New Equipment | 40 |
| Contingency and Total Expenditures | 40 |
| | |
| Other Funds | |
| Library Operating Fund | 41-44 |
| Emergency Medical Service Fund | 45-46 |
| Sewer Fund | 47-49 |
| Stormwater Fund | 50-52 |
| Debt Service Fund | 53-55 |
| TIF Special Revenue Fund | 56-57 |
| Municipal Water Project Fund | 58 |
| Library Gift Fund | 59 |
| 5 Year Capital Fund | 60-66 |
| | |
| | |
| | |

Village of Elm Grove
2016 Budget and 2015 Tax Levy
Final changes incorporated after 10/22/15 budget workshop

Final expenditure restraint % increase determined to be .5%. General fund expenditure budget needed to be reduced by \$5000. This amount was taken out of contingency, reducing contingency to \$95,000. No change to tax levy, the amount of fund balance used was reduced.

The village share for the tree inventory was eliminated from -New Equipment in the capital fund because the village did not receive the grant to cost share this project. The tax levy in the capital fund was reduced by \$16,500.

The levy in the general fund was increased by \$16,500 and the fund balance used was reduced by \$16,500. This allowed the current year revenues in the general fund to support more of the current operation expenses.

The village had submitted an application to the WEA Trust to possibly change health insurance providers in 2016. After submitting individual employee health applications the quote was substantially higher than the preliminary proposal received. The quote was increased by 35% and is 24% higher than our current provider.

There was no change to the proposed tax levy. The budget proposes a tax levy of \$6,700,870 and increase of .81% over the prior year or \$54,015

Village of Elm Grove
2016 Budget

| Tax Levy | |
|---------------------------|------------------|
| December 2014 levy | 6,646,855 |
| allowable increase | <u>80,475</u> |
| Maximum levy allowable | 6,727,330 |
| Proposed 2015 Levy | 6,700,870 |
| increase from 2014 | \$ 54,015 |
| % increase | 0.81% |
| | |
| Tax rate | \$6.4189 |
| rate decrease | -\$0.06560 |
| % rate decrease | -1.01% |

| Property Value Information <i>(in thousands)</i> | | | | |
|--|------------------|------------------|------------------|------------------|
| | Assessed Value | | Equalized Values | |
| | w/o TID | full value | w/o TID | full value |
| as of 1/1/14 | 1,025,040 | 1,048,952 | 1,030,237 | 1,054,285 |
| as of 1/1/15 | <u>1,043,922</u> | <u>1,072,806</u> | <u>1,050,056</u> | <u>1,076,397</u> |
| change | 18,882 | 23,854 | 19,819 | 22,112 |
| % change | 1.84% | 2.27% | 1.92% | 2.10% |

| Change for Average Household | | | | |
|---|---------------------------|---------------|---------------|--|
| | | 2014 | 2015 | |
| Average single family house value | | 425,600 | 434,580 | |
| Per FairShare Assessment(without condos) | tax rate | \$6.48460 | \$6.41890 | |
| | Village tax | \$2,760 | \$2,790 | |
| | tax increase | | 30.00 | |
| | <u>Fees</u> | | | |
| | sewer | 301.00 | \$303.96 | |
| | stormwater | 124.05 | 129.04 | |
| | solid waste | 227.45 | 238.92 | |
| | total fees | <u>652.50</u> | <u>671.92</u> | |
| | fee increase | | 19.42 | |
| | net change taxes and fees | | \$49.42 | |

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

Allowable 2015 increase for 2016 budget

| | | |
|------------------------------------|---------------|------------------|
| 2014 levy | | 6,646,855 |
| new construction | 0.00255 % inc | 16,949 |
| 2015 levy limit before adjustments | | <u>6,663,804</u> |

Adjustments to Levy Limit

| | | |
|--|--------|--|
| Increase for unused levy from 2014 | 61,460 | available levy increase which was not used |
| Increase -Village share of rescinded taxes | 2,066 | ** taxes rescinded due to assessment error |

| | |
|-----------------------|---------------|
| Allowable adjustments | <u>63,526</u> |
|-----------------------|---------------|

| | |
|----------------------------------|-------------------------|
| 2015 payable 2016 allowable levy | <u><u>6,727,330</u></u> |
|----------------------------------|-------------------------|

| | |
|-----------------------|-----------|
| Current proposed levy | 6,700,870 |
|-----------------------|-----------|

| | |
|--|----------------------|
| <i>under limit or (reduction needed)</i> | <u><u>26,460</u></u> |
|--|----------------------|

| | | |
|--------------------|----|--------|
| Allowable increase | \$ | 80,475 |
| | | 1.21% |

Village of Elm Grove

Tax Levy Historical Summary

| <u>Levy By Fund</u> | <u>2016</u> | <u>2015</u> | <u>2014</u> | <u>2013</u> | <u>2012</u> |
|------------------------------|------------------|------------------|------------------|------------------|------------------|
| General Fund | 3,907,795 | 3,837,855 | 3,761,320 | 3,694,415 | 3,719,690 |
| Debt Service | - | - | - | - | - |
| 5 Year Capital Fund | 584,500 | 602,000 | 600,000 | 539,000 | 459,195 |
| Municipal Water | - | - | - | - | - |
| subtotal | 4,492,295 | 4,439,855 | 4,361,320 | 4,233,415 | 4,178,885 |
| SPECIAL REVENUE FUNDS | | | | | |
| Library | 350,000 | 348,425 | 359,250 | 336,980 | 345,225 |
| EMS | 179,575 | 179,575 | 179,250 | 188,500 | 191,690 |
| Stormwater Operations | 179,000 | 179,000 | 179,000 | 179,000 | 197,595 |
| Sewer Fund | 1,500,000 | 1,500,000 | 1,500,000 | 1,555,500 | 1,580,000 |
| subtotal special revenue | 2,208,575 | 2,207,000 | 2,217,500 | 2,259,980 | 2,314,510 |
| TOTAL TAX LEVY | 6,700,870 | 6,646,855 | 6,578,820 | 6,493,395 | 6,493,395 |
| Levy Dollar Increase | 54,015 | 68,035 | 85,425 | - | 41,300 |
| Levy Percent Change | 0.81% | 1.03% | 1.32% | 0.00% | 0.64% |

Tax Rate Summary

| <u>Assessed Value Tax Rate</u> | | | | | |
|-----------------------------------|-----------|-----------|-----------|-----------|-----------|
| Assessed Value without TID | 1,043,922 | 1,025,040 | 959,883 | 983,847 | 1,033,686 |
| Tax Rate | 6.4189 | 6.4845 | 6.8538 | 6.6145 | 6.2818 |
| Tax Rate Percent Change | -1.01% | -5.39% | 3.62% | 5.07% | 3.38% |
| Equalized Value Tax Rate | | | | | |
| Equal Value without TID | 1,050,056 | 1,030,237 | 955,610 | 988,225 | 1,030,019 |
| Tax Rate | \$ 6.3814 | \$ 6.4518 | \$ 6.8844 | \$ 6.5708 | \$ 6.3042 |
| Tax Rate Percent Change | -1.09% | -6.28% | 4.77% | 4.23% | 1.94% |

Residential User Fee Summary

| <u>Fees included in budget</u> | <u>2016</u> | <u>2015</u> | <u>2014</u> | <u>2013</u> | <u>2012</u> |
|----------------------------------|-------------|-------------|-------------|-------------|-------------|
| Sewer | 303.96 | \$301.00 | \$284.44 | \$290.80 | \$290.80 |
| Stormwater | 129.04 | 124.05 | 122.80 | 121.61 | 139.60 |
| Solid Waste | 238.92 | 227.45 | 215.92 | 214.70 | 214.10 |
| Total annual fee | \$671.92 | \$652.50 | \$623.16 | \$627.11 | \$644.50 |
| annual increase | \$19.42 | \$29.34 | -\$3.95 | -\$17.39 | \$21.16 |
| | 2.98% | 4.71% | -0.63% | -2.70% | 3.39% |
| <i>amount per month for fees</i> | \$55.99 | \$54.38 | \$51.93 | \$52.26 | \$53.71 |

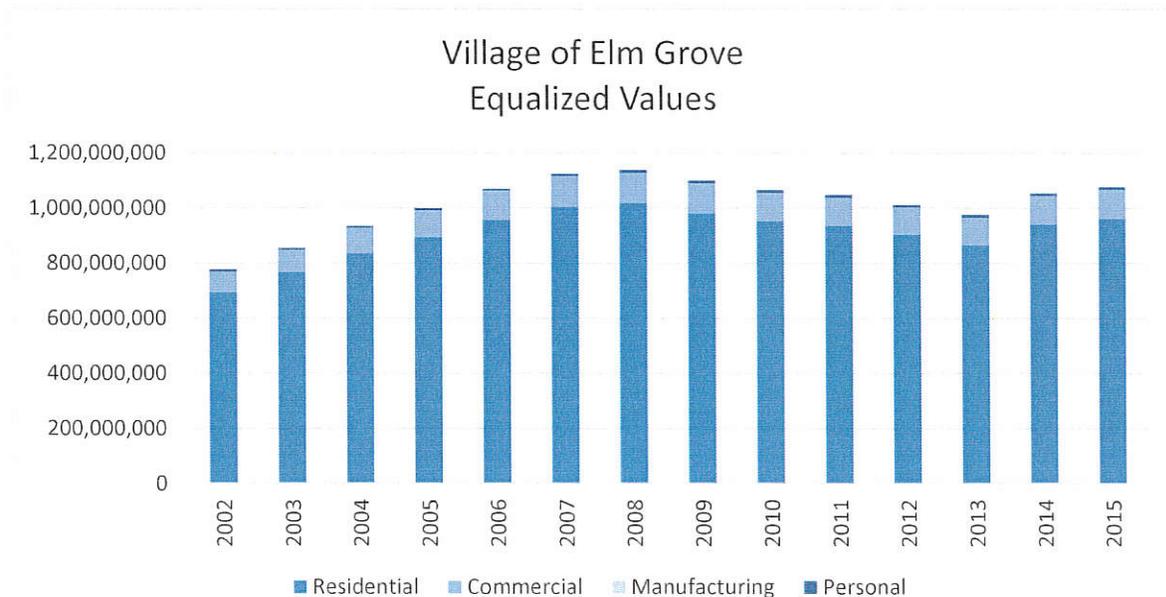
Village of Elm Grove January 2015 Property Values

used for December 2015 tax bills- funding for 2016 budget

| | <u>Assessed</u> | <u>Equalized</u> | |
|-----------------------------------|-----------------|------------------|---------|
| Residential | 954,517,570 | 961,280,300 | 99.30% |
| Commercial | 108,296,000 | 106,397,500 | 101.78% |
| Manufacturing | | | |
| Personal Property | 9,992,900 | 8,719,100 | 114.61% |
| | 1,072,806,470 | 1,076,396,900 | 99.67% |
| TID increment | (28,884,935) | (26,340,600) | 109.66% |
| total value without TID increment | 1,043,921,535 | 1,050,056,300 | 99.42% |

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% |
| 2015 | 961,280,300 | 106,397,500 | - | 8,719,100 | 1,076,396,900 | 2.10% |



Village of Elm Grove
2016 Budget
Allocating Specific revenues to Expenditure

| | <u>Expenditures</u> | <u>Revenues</u> | | | | <u>Expenditures net of direct revenues</u> |
|---|---------------------|-----------------|----------------------------------|---------------------------------|-------------------------------|--|
| | | <u>Fees</u> | <u>Intergovernmental Revenue</u> | <u>Licenses, Fines, Permits</u> | <u>total specific revenue</u> | |
| Operating Budget | | | | | | |
| Contingency | 95,000 | | | | | 95,000 |
| General Government incl inspections | 1,269,465 | 2,800 | 5,000 | 163,800 | 171,600 | 1,097,865 |
| Public Safety | | | | | | |
| Dispatch | 485,950 | | | | - | 485,950 |
| Police | 2,136,425 | 2,500 | 3,280 | | 5,780 | 2,130,645 |
| Court | 91,845 | | | 159,000 | 159,000 | (67,155) |
| Fire | 274,340 | | 32,500 | 3,450 | 35,950 | 238,390 |
| EMS | 295,700 | 106,000 | | | 106,000 | 189,700 |
| total Public Safety | 3,284,260 | 108,500 | 35,780 | 162,450 | 306,730 | 2,977,530 |
| Infrastructure and Public Health | | | | | | |
| Public Works and Forestry | 922,775 | 5,750 | - | | 5,750 | 917,025 |
| Solid waste | 499,250 | 500,250 | 33,200 | | 533,450 | (34,200) |
| Stormwater | 617,320 | 443,000 | | | 443,000 | 174,320 |
| Municipal Water | - | | | | | - |
| total infrastructure | 2,039,345 | 949,000 | 33,200 | - | 982,200 | 1,057,145 |
| Sewer | 3,187,535 | 931,300 | - | | 931,300 | 2,256,235 |
| Community Leisure | | | | | | |
| Recreation | 189,680 | 163,710 | | | 163,710 | 25,970 |
| Library | 407,625 | 13,000 | 29,080 | | 42,080 | 365,545 |
| total Community Leisure | 597,305 | 176,710 | 29,080 | - | 205,790 | 391,515 |
| | 10,472,910 | 2,168,310 | 103,060 | 326,250 | 2,597,620 | 7,875,290 |

This sheet demonstrates the budgeted 2016 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 | 103,785 |
| Transportation aid | 361,100 |
| state computer aid | 10,000 |
| investment earnings | 42,925 |
| cell tower earning | 142,100 |
| cable TV franchise fees | 65,500 |
| misc revenue | 8,200 |
| total other revenue | 813,845 |
| tax levy required for operations | 7,061,445 |
| <u>fund balance applied</u> | |
| general fund- contingency | (113,500) |
| general fund- advance | (60,675) |
| library | (15,245) |
| EMS | (9,600) |
| stormwater | 5,180 |
| sewer (Underwood Interceptor) | (751,235) |
| <u>Add'l tax levy</u> | |
| capital projects | 584,500 |
| Total Taxes Levied | 6,700,870 |
| allowable levy | 6,727,330 |
| under limit | (26,460) |

**Village of Elm Grove
Expenditure Budgets
Comparison of 2015-2016**

| | 2015 Budget as amended | 2016 Budget | dollar increase | % increase |
|--|---------------------------|-------------------|------------------|---------------|
| <u>General Fund Operations</u> | | | | |
| General Government | 1,157,050 | 1,177,000 | 19,950 | 1.72% |
| Inspections | 81,500 | 92,465 | 10,965 | 13.45% |
| Municipal Court | 93,200 | 91,845 | (1,355) | -1.45% |
| Dispatch | 447,315 | 485,950 | 38,635 | 8.64% |
| Police | 2,121,700 | 2,135,625 | 13,925 | 0.66% |
| Fire | 272,670 | 274,340 | 1,670 | 0.61% |
| Public Works | 797,425 | 797,550 | 125 | 0.02% |
| Solid Waste | 491,540 | 499,250 | 7,710 | 1.57% |
| Forestry | 132,700 | 125,225 | (7,475) | -5.63% |
| Recreation | 190,455 | 189,680 | (775) | -0.41% |
| New Equipment | 14,600 | 800 | (13,800) | -94.52% |
| Contingency | 100,000 | 95,000 | (5,000) | -5.00% |
| Contingency-HRA | 35,000 | - | (35,000) | -100.00% |
| Transfer to other funds | | - | - | |
| <i>subtotal -General Fund</i> | 5,935,155 | 5,964,730 | 29,575 | 0.50% |
| <u>Special Revenue Fund Operations</u> | | | | |
| Library | 416,525 | 407,625 | (8,900) | -2.14% |
| EMS | 281,075 | 295,700 | 14,625 | 5.20% |
| subtotal | 6,632,755 | 6,668,055 | 35,300 | 0.53% |
| <u>Other Fund Operations</u> include transfer to debt service | | | | |
| Sewer -not including project below | 2,445,585 | 2,403,535 | (42,050) | -1.72% |
| Stormwater | 590,920 | 617,320 | 26,400 | 4.47% |
| Municipal Water | - | - | - | |
| subtotal | 3,036,505 | 3,020,855 | (15,650) | -0.52% |
| total operating expenditures | 9,669,260 | 9,688,910 | 19,650 | 0.20% |
| <i>less interfund transfers to debt service</i> | (1,052,077) | (1,106,628) | (54,551) | 5.19% |
| Total Operations | 8,617,183 | 8,582,282 | (34,901) | -0.41% |
| <u>TIF Special Revenue</u> | 411,223 | 517,908 | 106,685 | 25.94% |
| <u>Capital Fund Approved Expenditures</u> | 267,600 | 883,143 | 615,543 | 230.02% |
| <u>Capital Fund- Fire truck</u> | | 150,000 | 150,000 | |
| <u>Sewer Fund- Underwood Interceptor Project</u> | | 784,000 | 784,000 | |
| <u>Debt Service</u> | 1,052,076 | 1,109,544 | 57,468 | 5.46% |
| Total Budgeted Expenditures | 10,348,082 | 12,026,877 | 1,678,795 | 16.22% |

VILLAGE OF ELM GROVE Expenditure Restraint Summary

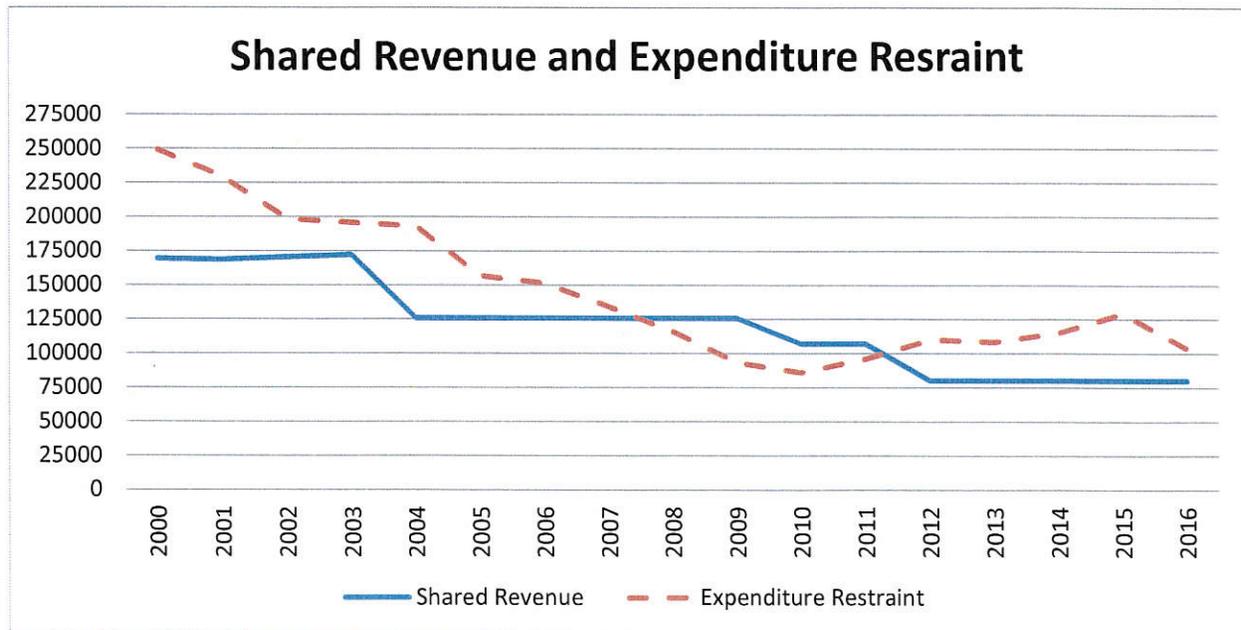
Note: budget increase must be within growth percentage to be eligible for expenditure restraint program

| | Actual 2012 | Actual 2013 | Actual 2014 | Estimated 2015 | Budget 2015 | Budget 2016 | % Change 15-16 |
|--------------------|------------------|------------------|------------------|-------------------|------------------|------------------|-------------------|
| Municipal Court | 114,641 | 109,043 | 82,129 | 84,850 | 93,200 | 91,845 | -1.45% |
| General Government | 1,087,647 | 1,093,951 | 1,145,000 | 1,164,196 | 1,157,050 | 1,177,000 | 1.72% |
| Dispatch | 408,834 | 417,732 | 407,975 | 468,505 | 447,315 | 485,950 | 8.64% |
| Police | 2,100,207 | 2,234,523 | 2,055,838 | 2,059,606 | 2,121,700 | 2,135,625 | 0.66% |
| Fire | 253,519 | 265,478 | 258,175 | 265,169 | 272,670 | 274,340 | 0.61% |
| Inspections | 74,221 | 111,497 | 98,847 | 93,165 | 81,500 | 92,465 | 13.45% |
| Public Works | 767,768 | 681,515 | 716,944 | 795,331 | 797,425 | 797,550 | 0.02% |
| Solid Waste | 449,467 | 449,793 | 458,632 | 478,160 | 491,540 | 499,250 | 1.57% |
| Recreation | 206,216 | 195,673 | 189,216 | 184,267 | 190,455 | 189,680 | -0.41% |
| Forestry | 120,155 | 117,066 | 115,858 | 123,905 | 132,700 | 125,225 | -5.63% |
| New Equipment | 12,212 | 1,315 | 9,495 | 13,800 | 14,600 | 800 | -94.52% |
| trf to other funds | 145,000 | 105,000 | 109,750 | 128,610 | | - | |
| Contingency | - | | | | 100,000 | 95,000 | -5.00% |
| Contingency- HRA | - | | | | 35,000 | - | -100.00% |
| | 5,739,887 | 5,782,586 | 5,647,859 | 5,859,564 | 5,935,155 | 5,964,730 | 0.50% |

29,575 Increase

| | | |
|-----------------------|------------------------|------------------|
| CPI thru Aug2015 | | 0.30% |
| new constuction | .255% @60% | 0.153% |
| | total increase allowed | 0.453% |
| | rounded to nearest .1% | 0.50% |
| dollar growth allowed | | \$29,665 |
| | | reduction needed |

5,964,820
(90)



**Village of Elm Grove
Estimated Fund Balance at December 31, 2015**

| Change in Fund Balance 12/31/15 (estimated) | | | | | | | | | | | |
|--|------------------|----------------|------------------|------------------|---------------|----------------|---------------|--------------------|-----------------|---------------|------------------|
| | General Fund | Debt Service | 5 Year Capital | Sewer | Library | EMS | Storm Water | TIF Spec Rev | Municipal Water | Library Gift | total |
| Balance @ 12/31/14 | 2,336,794 | 869,705 | 1,189,659 | 1,327,426 | 22,548 | 144,188 | 173,610 | (444,533) | (993,018) | 43,883 | 4,670,262 |
| transferred to TIF fund for repayment | | | | | | | | (984,979) | 984,979 | | (984,979) |
| Estimate 2015 Revenue | 5,818,798 | 1,056,495 | 660,727 | 2,405,263 | 390,875 | 285,455 | 640,600 | 530,345 | 9,610 | 33,550 | 11,831,718 |
| Estimate 2015 Expense | 5,859,564 | 1,054,994 | 421,910 | 2,390,210 | 396,272 | 289,800 | 747,920 | 440,773 | 3,071 | 14,000 | 11,618,514 |
| Estimated balance @ 12/31/15 | 2,296,028 | 871,206 | 1,428,476 | 1,342,479 | 17,151 | 139,843 | 66,290 | (1,339,940) | (1,500) | 63,433 | 4,883,466 |
| increase/(decrease) | (40,766) | 1,501 | 238,817 | 15,053 | (5,397) | (4,345) | (107,320) | (895,407) | 991,518 | 19,550 | 213,204 |

| Fund Balance by Categories | | | | | | | | | | | |
|-------------------------------------|------------------|----------------|------------------|------------------|---------------|----------------|---------------|--------------------|----------------|---------------|------------------|
| Unspendable | | | | | | | | | | | |
| Advanced to municipal water | 871,407 | | | | | | | | | | 871,407 |
| Advanced to TIF | | 469,534 | | | | | | | | | 469,534 |
| Delinquent PP Tax | | | | | | | | | | | - |
| Restricted | | | | | | | | | | | |
| K. Schmidt - fire | 14,953 | | | | | | | | | | 14,953 |
| ACT 102 Grant Funds | | | | | | 39,000 | | | | | 39,000 |
| Koenig Estate | | | | | | 66,500 | | | | | 66,500 |
| TEMS | | | | | | 5,500 | | | | | 5,500 |
| Library | | | | | 1,906 | | | | | 63,433 | 65,339 |
| Debt Service | | 401,672 | | | | | | | | | 401,672 |
| Committed | | | | | | | | | | | |
| for Fund Specific Use | | | 1,428,476 | 1,342,479 | | 15,243 | 66,290 | | | | 2,852,488 |
| Assigned | | | | | | | | | | | |
| Donations | 42,000 | | | | | 500 | | | | | 42,500 |
| Drill Fund balance | 6,447 | | | | | 3,500 | | | | | 9,947 |
| For next year's budget | 174,175 | | | | 15,245 | 9,600 | | | | | 199,020 |
| Unassigned Fund Balance | 1,187,046 | - | - | - | - | - | - | (1,339,940) | (1,500) | - | (39,894) |
| Total Estimated Fund Balance | 2,296,028 | 871,206 | 1,428,476 | 1,342,479 | 17,151 | 139,843 | 66,290 | (1,339,940) | (1,500) | 63,433 | 4,883,466 |

| | | |
|--|------------------|-----|
| Fund Balance Policy- Unassigned | 1,187,046 | 20% |
| General Fund Operating Budget | 5,964,730 | |
| 15% | 894,710 | |
| 25% | 1,491,183 | |

| | |
|---|-----------|
| Fund Balance Policy- Unrestricted = Committed+Assigned+ Unassigned | |
| Fund Balance Policy not to exceed 30% | 1,789,419 |
| Balance per above | 1,409,668 |
| | 24% |

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 |
|------------|-----------|--------------|---------------------|-----------|---------|---------|------------------------|---------------------|--------------------|---------------|
| 12/31/15 | 2,296,028 | 401,672 | 1,428,476 | 1,342,479 | 17,151 | 139,843 | 66,290 | (1,339,940) | 63,433 | (1,500) |
| 12/31/14 | 2,336,794 | 425,172 | 1,189,659 | 1,327,416 | 22,548 | 144,188 | 173,610 | (444,533) | 43,883 | (993,018) |
| 12/31/13 | 2,264,412 | 397,548 | 1,874,744 | 1,229,252 | 6,086 | 154,863 | 240,332 | (470,695) | 55,785 | (952,137) |
| 12/31/12 | 2,373,040 | 267,481 | 1,662,256 | 1,086,514 | 18,701 | 66,743 | 236,036 | (599,347) | 57,547 | (29,827) |
| 12/31/11 | 2,390,693 | 269,076 | 1,352,205 | 1,021,876 | 17,515 | 65,865 | 200,537 | (595,057) | 54,052 | |
| 12/31/10 | 2,422,732 | 149,271 | 1,836,066 | 965,221 | 7,882 | 57,546 | 163,042 | (712,646) | 45,181 | |
| 12/31/09 | 2,410,497 | 781,542 | 1,753,863 | 1,023,698 | 10,176 | 42,151 | 165,096 | (869,844) | 47,003 | |
| 12/31/08 | 2,410,730 | 482,630 | 1,832,857 | 964,386 | 7,178 | 66,371 | 93,757 | (913,056) | 46,392 | |
| 12/31/07 | 2,398,848 | 335,460 | 1,502,638 | 964,018 | 22,233 | 42,990 | 201,307 | (812,222) | 45,477 | |
| 12/31/06 | 2,252,966 | 477,791 | 1,367,270 | 779,022 | 10,956 | 65,777 | 142,169 | (582,202) | 47,934 | |
| 12/31/05 | 1,770,330 | 37,894 | 1,329,137 | 958,287 | 6,050 | 37,784 | 6,985,080 | | 38,373 | |
| 12/31/04 | 1,591,134 | 31,772 | 1,326,209 | 1,058,649 | 14,455 | 39,434 | 811,144 | | 78,822 | |
| 12/31/03 | 1,347,238 | 401,718 | 1,182,693 | 1,043,560 | 21,041 | 16,549 | 4,309,575 | | 100,270 | |
| 12/31/02 | 1,622,039 | 31,138 | 1,232,863 | 856,277 | 3,461 | | (30,700) | | 94,944 | |
| 12/31/01 | 1,984,624 | 33,479 | 1,151,977 | 734,316 | 749 | | 104,213 | | 92,157 | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |

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

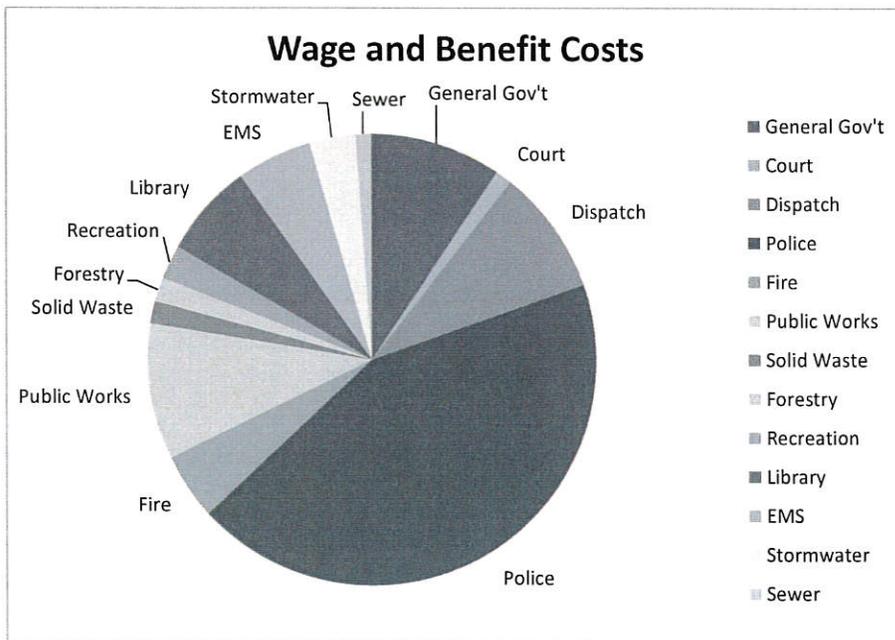
**Village of Elm Grove
Wages and Benefits
2016 Budget**

| Department | Wages | Overtime | FICA | WRS | Employee WRS | Health/dental | life | Disability | Total |
|------------------------------|------------------|---------------|----------------|----------------|------------------|----------------|--------------|---------------|------------------|
| General Gov't | 341,750 | 1,500 | 26,600 | 45,200 | (22,600) | 49,500 | 1,650 | 1,500 | 445,100 |
| Court | 49,825 | | 3,825 | 4,950 | (2,255) | | | | 56,345 |
| Dispatch | 285,050 | 13,850 | 23,550 | 39,450 | (19,725) | 85,500 | 850 | 475 | 429,000 |
| Police | 1,402,600 | 65,000 | 112,350 | 238,200 | (97,675) | 336,500 | 2,300 | 1,650 | 2,060,925 |
| Fire | 191,570 | | 15,000 | 13,600 | (3,350) | 4,150 | 300 | 6,100 | 227,370 |
| Public Works | 316,500 | 10,000 | 25,000 | 40,450 | (20,225) | 88,500 | 1,525 | 800 | 462,550 |
| Solid Waste | 55,050 | | 4,225 | 5,800 | (2,900) | 12,575 | | | 74,750 |
| Forestry | 67,725 | | 5,525 | 8,440 | (4,220) | 4,150 | 200 | 105 | 81,925 |
| Recreation | 100,115 | | 7,700 | 5,360 | (2,680) | 6,000 | 50 | 105 | 116,650 |
| total in General Fund | 2,810,185 | 90,350 | 223,775 | 401,450 | (175,630) | 586,875 | 6,875 | 10,735 | 3,954,615 |

| | | | | | | | | | |
|--------------------------------|------------------|---------------|----------------|----------------|------------------|----------------|--------------|---------------|------------------|
| Library | 275,000 | | 21,400 | 31,000 | (15,500) | 8,300 | 650 | 225 | 321,075 |
| EMS | 230,975 | | 18,000 | 13,000 | (4,700) | | | | 257,275 |
| Stormwater | 109,095 | | 8,455 | 15,000 | (7,500) | 33,450 | | | 158,500 |
| Sewer | 39,375 | | 2,925 | 5,200 | (2,600) | 9,100 | | | 54,000 |
| total in Village Budget | 3,464,630 | 90,350 | 274,555 | 465,650 | (205,930) | 637,725 | 7,525 | 10,960 | 4,745,465 |

(205,930) employee contributions

| | | | | | |
|--------------------------|---------------------|------------------|-------------------|----------------|--------|
| total wages and overtime | <u>\$ 3,554,980</u> | net Village cost | <u>\$ 259,720</u> | 520,225 | Health |
| Fire on call | (100,000) | | | 100,000 | HRA |
| EMS on call | (145,375) | | | 17,500 | Dental |
| seasonal | <u>(60,000)</u> | | | <u>637,725</u> | |
| | <u>\$ 3,249,605</u> | | | | |



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

| <u>General Category of Employees</u> | <u>eff</u> | | | | | |
|--|----------------|--------------|---------------|---------------|---------------|---------------|
| | <u>8/24/11</u> | <u>2012</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> |
| <u>Components of Contribution</u> | | | | | | |
| Employee Required | 5.8% | 5.9% | 6.65% | 7.0% | 6.8% | 6.6% |
| Employee Benefit Adjustment Contribution | | | | | | |
| Employer Required | 5.8% | 5.9% | 6.65% | 7.0% | 6.8% | 6.6% |
| Total | <u>11.6%</u> | <u>11.8%</u> | <u>13.30%</u> | <u>14.00%</u> | <u>13.60%</u> | <u>13.20%</u> |

Public Safety Employees- Police and Fire Chief

| | <u>2011</u> | <u>2012</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> |
|---|---------------|---------------|---------------|---------------|---------------|---------------|
| Employee Required <i>(may be paid by employer)</i> | 5.8% | 5.9% | 6.65% | 7.0% | 6.8% | 6.60% |
| Employer Required <i>(must be paid by employer)</i> | 8.9% | 9.0% | 9.75% | 10.1% | 9.5% | 9.40% |
| Total Retirement | <u>14.70%</u> | <u>14.90%</u> | <u>16.40%</u> | <u>17.10%</u> | <u>16.30%</u> | <u>16.00%</u> |
| Duty Disability <i>(must be paid by employer)</i> | 6.6% | 6.6% | 6.6% | 0.46% | 0.46% | 0.38% |
| Total | <u>21.3%</u> | <u>21.5%</u> | <u>23.0%</u> | <u>17.6%</u> | <u>16.76%</u> | <u>16.38%</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. Effective 7/1/15 they pay the same employee percentage as all other employees.

**Village of Elm Grove
2016 Estimated Health Insurance Rates
Current United Healthcare Plan with renewal of 3.5% increase**

Health Insurance - United

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

Current Plan Includes :

| | <u>Single</u> | <u>Family</u> |
|-----------------------|-----------------|------------------|
| Deductible | \$ 5,000 | \$ 10,000 |
| Co-insurance maximum | \$ 1,350 | \$ 2,700 |
| out-of-pocket maximum | <u>\$ 6,350</u> | <u>\$ 12,700</u> |

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

| | <u>at 12.5% employee contribution</u> | | | <u>Cost per Hour based on 2080</u> | |
|-----------------------------|--|------------------|---------------------|---|----------------|
| | <u>Employee</u> | <u>Village</u> | <u>Total Annual</u> | <u>hrs</u> | |
| | <u>Annual</u> | <u>Annual</u> | <u>Annual</u> | <u>Employee</u> | <u>Village</u> |
| 2016 estimated rates | | | | | |
| <u>United</u> | | | | | |
| Single | 786.08 | 5,502.53 | 6,288.61 | | |
| Average HRA Contribution | | 1,000.00 | 1,000.00 | | |
| | <u>786.08</u> | <u>6,502.53</u> | <u>7,288.61</u> | \$ 0.38 | \$ 3.13 |
| Family | 2,206.47 | 15,445.29 | 17,651.76 | | |
| Average HRA Contribution | | 3,200.00 | 3,200.00 | | |
| | <u>2,206.47</u> | <u>18,645.29</u> | <u>20,851.76</u> | \$ 1.06 | \$ 8.96 |

Opt-Out Provision

The Village also allows an eligible employee to opt-out of the insurance coverage if they have other coverage available and pays the employee 75% of the Village's premium cost
The payout in 2016 will be \$ 4,126.90 \$ 2.53

**2016 Proposed Budget
General Fund**

| Department | 2012 Actual | 2013 Actual | 2014 Actual | 2015 Budget | 2015 Estimate | 2016 Budget |
|------------|----------------|----------------|----------------|----------------|------------------|----------------|
|------------|----------------|----------------|----------------|----------------|------------------|----------------|

REVENUES

| | | | | | | |
|---|------------------|------------------|------------------|------------------|------------------|------------------|
| Taxes | 3,719,690 | 3,694,415 | 3,761,320 | 3,837,855 | 3,837,855 | 3,907,795 |
| Intergovernmental | 832,942 | 744,688 | 709,702 | 672,465 | 694,803 | 629,100 |
| Licenses & Permits | 157,357 | 196,740 | 176,115 | 144,250 | 169,300 | 167,250 |
| Fines, Forfeitures | 157,194 | 155,977 | 158,057 | 154,500 | 171,000 | 159,000 |
| Public Charges/Fees | 493,275 | 487,322 | 490,927 | 511,675 | 503,453 | 511,300 |
| Recreation Fees | 182,431 | 169,952 | 154,104 | 170,085 | 161,317 | 163,710 |
| Commercial Revenues | 198,722 | 220,105 | 257,295 | 248,650 | 281,070 | 252,400 |
| Total Revenue | 5,741,611 | 5,669,199 | 5,707,520 | 5,739,480 | 5,818,798 | 5,790,555 |
| Budgeted Fund Balance Used | | | | | | |
| Planned F/B usage | | | | 60,675 | | 60,675 |
| Surplus Applied | - | 112,405 | - | 135,000 | | 113,500 |
| Total Revenue And Budgeted Use of Fund Balance | 5,741,611 | 5,781,604 | 5,707,520 | 5,935,155 | 5,818,798 | 5,964,730 |

EXPENDITURES

| | | | | | | |
|---------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| General Government | 1,087,647 | 1,093,951 | 1,145,000 | 1,157,050 | 1,164,196 | 1,177,000 |
| Inspections | 74,221 | 111,497 | 98,847 | 81,500 | 93,165 | 92,465 |
| Municipal Court | 114,641 | 109,043 | 82,129 | 93,200 | 84,850 | 91,845 |
| Dispatch | 408,834 | 417,732 | 407,975 | 447,315 | 468,505 | 485,950 |
| Police | 2,100,207 | 2,234,523 | 2,055,838 | 2,121,700 | 2,059,606 | 2,135,625 |
| Fire | 253,519 | 265,478 | 258,175 | 272,670 | 265,169 | 274,340 |
| Public Works | 767,768 | 681,515 | 716,944 | 797,425 | 795,331 | 797,550 |
| Solid Waste | 449,467 | 449,793 | 458,632 | 491,540 | 478,160 | 499,250 |
| Forestry | 120,155 | 117,066 | 115,858 | 132,700 | 123,905 | 125,225 |
| Recreation | 206,216 | 195,673 | 189,216 | 190,455 | 184,267 | 189,680 |
| New Equipment | 12,212 | 1,315 | 9,495 | 14,600 | 13,800 | 800 |
| Contingency | - | - | - | 100,000 | - | 95,000 |
| Contingency- HRA | - | - | - | 35,000 | - | - |
| Transfer of funds | 145,000 | 105,000 | 109,750 | - | 128,610 | - |
| Total Expenditures | 5,739,887 | 5,782,586 | 5,647,859 | 5,935,155 | 5,859,564 | 5,964,730 |

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

| Account Number | Account Title | 2012 Actual | 2013 Actual | 2014 Actual | 2015 Budget | 2015 YTD | 2015 Estimate | 2016 Budget | % change 15-16 |
|---|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------|
| <u>Taxes</u> | | | | | | 10/31/2015 | | | |
| 1-411-1000 | Property Tax | 3,719,690 | 3,694,415 | 3,761,320 | 3,837,855 | 3,837,855 | 3,837,855 | 3,907,795 | 2% |
| | Taxes | 3,719,690 | 3,694,415 | 3,761,320 | 3,837,855 | 3,837,855 | 3,837,855 | 3,907,795 | 2% |
| <u>Intergovernmental Revenue</u> | | | | | | | | | |
| 1-422-1000 | State Shared Revenue | 80,237 | 80,237 | 80,250 | 80,235 | 14,536 | 80,235 | 80,235 | 0% |
| 1-422-1000 | Expenditure Restraint Program | 110,140 | 108,547 | 115,430 | 129,350 | 129,350 | 129,350 | 103,785 | -20% |
| 1-422-3000 | Fire Insurance Tax from State | 29,568 | 29,250 | 32,273 | 32,000 | 32,684 | 32,684 | 32,500 | 2% |
| 1-425-3000 | State Transportation Aids | 514,489 | 463,040 | 416,736 | 375,050 | 375,063 | 375,063 | 361,100 | -4% |
| 1-426-3000 | State Computer Aid | 13,597 | 10,530 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 0% |
| 1-428-9000 | Misc State Aids + wildlife grant | 3,675 | | 9,802 | - | | | 5,000 | |
| | Local Road Improvement Grant | 21,953 | - | - | - | | 22,000 | | |
| | Misc County Aids- CDBG & OWI enforcement | 5,897 | - | - | - | | | | |
| 1-428-9040 | Dept of Justice- Police Vest Reimb | 755 | 2,235 | 658 | 1,200 | - | 1,200 | 400 | -67% |
| 1-428-9050 | St of WI- Police Training Grant | 2,880 | 2,880 | 2,720 | 2,880 | 2,880 | 2,880 | 2,880 | 0% |
| 1-428-9060 | PD Reimb fr Elmbrook | 7,632 | 5,937 | | - | | | | |
| 1-445-5000 | County Recycling Rebate | 42,119 | 42,032 | 41,833 | 41,750 | 41,391 | 41,391 | 33,200 | -20% |
| | Total Intergovernmental Revenue | 832,942 | 744,688 | 709,702 | 672,465 | 605,904 | 694,803 | 629,100 | -6% |
| <u>License and Permits</u> | | | | | | | | | |
| 1-431-1000 | Liquor License | 7,560 | 8,630 | 8,247 | 7,600 | 9,738 | 9,850 | 8,500 | 12% |
| 1-431-2000 | Operator License | 2,500 | 3,035 | 2,735 | 2,800 | 3,105 | 3,200 | 2,800 | 0% |
| 1-431-3000 | Sign License Fee | 274 | 693 | 349 | 400 | 490 | 500 | 400 | 0% |
| 1-431-6000 | Cigarette License | 500 | 500 | 400 | 400 | 500 | 500 | 500 | 25% |
| 1-433-2000 | Dog & Cat License | 4,676 | 4,149 | 3,992 | 4,150 | 3,230 | 4,100 | 4,100 | -1% |
| 1-434-1000 | Other Licenses | 874 | 491 | 1,134 | 575 | 246 | 200 | 500 | -13% |
| 1-434-2000 | Elec Contractor License Fee | 3,630 | 360 | - | - | - | | | 0% |
| | Fire Inspection Fee | 3,450 | 3,450 | 3,475 | 3,450 | 2,575 | 3,450 | 3,450 | 0% |
| 1-435-1000 | Building Permits | 69,409 | 100,586 | 105,051 | 83,000 | 85,276 | 100,000 | 100,000 | 20% |
| 1-435-2000 | Electrical Permits | 15,823 | 25,273 | 21,249 | 16,500 | 18,345 | 21,000 | 21,000 | 27% |
| 1-435-3000 | Plumbing Permits | 13,536 | 20,168 | 16,000 | 15,500 | 12,310 | 13,500 | 13,500 | -13% |
| 1-435-9000 | Occupancy and Other Permits | 255 | 15,970 | 1,569 | 850 | 2,176 | 2,800 | 2,800 | 229% |
| 1-435-9100 | Building Board Fee (\$25) | 1,778 | 1,625 | 2,070 | 1,925 | 2,460 | 2,800 | 2,800 | 45% |
| 1-435-9200 | Plan Review Fee | 16,880 | 9,126 | 6,665 | 4,600 | 6,115 | 6,200 | 6,000 | 30% |
| 1-435-9400 | Zoning/Plan Commission Fees | 16,212 | 2,684 | 3,179 | 2,500 | 1,158 | 1,200 | 900 | -64% |
| | License and Permits | 157,357 | 196,740 | 176,115 | 144,250 | 147,724 | 169,300 | 167,250 | 16% |
| <u>Fines, Forfeitures and Penalties</u> | | | | | | | | | |
| 1-436-1000 | Court Fines Collected | 277,833 | 251,470 | 243,996 | 250,000 | 232,089 | 285,000 | 265,000 | 6% |
| 1-436-2000 | Court Fine Expense | (120,639) | (95,493) | (85,939) | (95,500) | (57,128) | (114,000) | (106,000) | 11% |
| | Fines, Forfeitures and Penalties | 157,194 | 155,977 | 158,057 | 154,500 | 174,961 | 171,000 | 159,000 | 3% |
| <u>Public Charges for Services</u> | | | | | | | | | |
| 1-441-3000 | Publication Fees | 70 | 95 | 70 | 100 | 100 | 100 | 100 | 0% |
| 1-441-4000 | Spec Assessment Letters | 1,835 | 905 | 1,380 | 900 | 1,540 | 1,540 | 1,200 | 33% |
| 1-441-9000 | General Government | 2,953 | 1,169 | 2,229 | 1,300 | 887 | 1,200 | 1,500 | 15% |

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

| Account Number | Account Title | 2012 Actual | 2013 Actual | 2014 Actual | 2015 Budget | 2015 YTD | 2015 Estimate | 2016 Budget | % change 15-16 |
|------------------------------|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 1-441-9100 | Collection-Personal Property | 216 | 221 | 270 | 250 | 736 | 750 | | |
| 1-442-1000 | Public Safety | 5,860 | 6,597 | 4,457 | 6,500 | 1,810 | 2,500 | 2,500 | -62% |
| 1-436-600 | CCW class fees | 1,825 | 3,854 | - | - | | | | |
| 1-442-3000 | Reimbursement for Hwy 18 | | 659 | 332 | - | 1,213 | 1,213 | - | |
| 1-444-4000 | Driveway/Roadcut | 14,497 | 5,981 | 7,025 | 6,000 | 3,950 | 3,950 | 2,000 | -67% |
| 1-444-600 | Yard Waste Recycling | 3,415 | 1,197 | 9,340 | 2,500 | 1,158 | 1,200 | 1,200 | |
| 1-445-5100 | Leaf Bag Revenue | 572 | 524 | 690 | 525 | 367 | 550 | 550 | 5% |
| 1-445-5200 | Solid Waste User Fee | 460,932 | 465,160 | 463,754 | 482,300 | 488,250 | 488,250 | 500,250 | 4% |
| | County reimbursement for recycling bins | | | | 10,000 | - | | | |
| 1-445-9000 | Special Brush Pickup (\$60) | 1,100 | 960 | 1,380 | 1,300 | 1,920 | 2,200 | 2,000 | 54% |
| | sub-total | 493,275 | 487,322 | 490,927 | 511,675 | 501,931 | 503,453 | 511,300 | 0% |
| Recreation Department | | | | | | | | | |
| 1-446-2000 | Swim Team | 11,731 | 13,780 | 11,949 | 13,420 | 10,618 | 10,618 | 13,000 | -3% |
| 1-446-3000 | Swimming Lesson (incl synchro) | 22,588 | 21,513 | 17,251 | 20,330 | 20,205 | 20,205 | 20,300 | 0% |
| 1-446-4000 | Swimming Admission Fees | 41,965 | 40,945 | 36,176 | 40,260 | 41,069 | 41,069 | 40,660 | 1% |
| 1-447-7000 | Pool Rentals | 4,044 | 5,625 | 4,875 | 5,750 | 5,125 | 5,125 | 5,375 | -7% |
| | Revenue from Swimming Pool | 80,328 | 81,863 | 70,251 | 79,760 | 77,017 | 77,017 | 79,335 | -1% |
| 1-446-5000 | Tennis Team | 5,137 | 3,547 | 3,515 | 5,035 | 4,490 | 4,240 | 4,450 | -12% |
| 1-446-6000 | Tennis Lesson | 9,466 | 10,626 | 7,120 | 7,415 | 5,485 | 5,485 | 5,700 | -23% |
| 1-446-7000 | Tennis Court Rental Fees | 2,617 | 1,942 | 3,501 | 3,270 | 3,110 | 3,110 | 3,000 | -8% |
| | Revenue from Tennis | 17,220 | 16,115 | 14,136 | 15,720 | 13,085 | 12,835 | 13,150 | -16% |
| 1-446-9000 | Camp Elm Grove | 12,723 | 8,331 | 10,499 | 10,360 | 10,660 | 10,660 | 11,800 | 14% |
| 1-447-9420 | Joint Recreation Programming | 2,618 | 4,749 | 3,380 | 5,830 | 6,481 | 6,481 | 5,450 | -7% |
| 1-447-0000 | Baseball | 9,206 | 9,969 | 8,938 | 9,700 | 9,488 | 9,488 | 9,700 | 0% |
| 1-447-1000 | Fitness Classes (aerobics, pilates, | 34,385 | 24,732 | 22,201 | 21,405 | 18,018 | 18,018 | 17,400 | -19% |
| 1-447-2000 | Concession Sales | 9,359 | 7,009 | 7,158 | 8,000 | 6,200 | 6,200 | 7,000 | -13% |
| 1-447-3000 | Picnic Gazebo Reservation Fees | 4,172 | 4,837 | 4,527 | 6,525 | 6,039 | 6,154 | 6,525 | 0% |
| 1-447-6000 | Youth Activities (incl dance) | 4,888 | 6,394 | 5,428 | 5,125 | 6,336 | 6,336 | 5,900 | 15% |
| 1-447-8000 | Summer Sports Programs | 4,510 | 3,215 | 6,222 | 6,640 | 7,335 | 7,335 | 6,650 | 0% |
| 1-447-9020 | Misc Rec Revenue | 732 | 480 | 529 | 250 | 136 | 249 | 250 | 0% |
| 1-447-9050 | Adult Programs | 1,526 | 2,238 | 810 | 720 | 316 | 500 | 500 | -31% |
| 1-447-9100 | Ticket Sales -amusement | 111 | 20 | 25 | 50 | 44 | 44 | 50 | 0% |
| 1-447- | Bike Safety Donations | 653 | | | - | | | - | |
| | Recreation Department sub-total | 182,431 | 169,952 | 154,104 | 170,085 | 161,155 | 161,317 | 163,710 | -4% |
| | Total Public Charges for Services | 675,706 | 657,274 | 645,031 | 681,760 | 663,086 | 664,770 | 675,010 | -1% |
| Commercial Revenues | | | | | | | | | |
| 1-429-0000 | Cable TV Franchise Fees (3%) | 61,966 | 63,313 | 63,680 | 62,500 | 43,644 | 65,500 | 65,500 | 5% |
| 1-481-1000 | Interest on Investments | 14,105 | 9,848 | 8,993 | 7,000 | 11,501 | 10,000 | 10,000 | 43% |
| | Interest on Advance to Water 3% | | 10,509 | 27,543 | 24,500 | 15,987 | 29,550 | 26,100 | 7% |
| 1-481-2000 | Other Interest | 233 | 468 | 527 | 450 | 630 | 750 | 500 | 11% |
| 1-481-3000 | P-card rebate | | 264 | 10,309 | 15,000 | 12,708 | 12,708 | 8,000 | -47% |
| 1-482-1000 | Rental of Land | 202 | 200 | 200 | 200 | 200 | 200 | 200 | 0% |

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

| Account Number | Account Title | 2012 Actual | 2013 Actual | 2014 Actual | 2015 Budget | 2015 YTD | 2015 Estimate | 2016 Budget | % change 15-16 |
|----------------|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------|
| 1-437-0000 | Insurance Dividends/Rebates | | 7,695 | 11,902 | - | 25,247 | 25,247 | - | |
| 1-482-2000 | Cell Tower Revenue | 121,789 | 127,808 | 133,837 | 139,000 | 131,623 | 137,115 | 142,100 | 2% |
| | miscellaneous | 427 | | 304 | - | - | - | - | |
| 1-485-1000 | Donations | | 1,171 | | | | | - | |
| | Commercial Revenues | 198,722 | 220,105 | 257,295 | 248,650 | 241,540 | 281,070 | 252,400 | 2% |
| | Total Revenues | 5,741,611 | 5,669,199 | 5,707,520 | 5,739,480 | 5,671,070 | 5,818,798 | 5,790,555 | 0.89% |
| | Fund Balance used | | 112,405 | | 100,000 | | | 113,500 | |
| | Fund Balance used -Advance repayment | | | | 60,675 | | | 60,675 | |
| | Fund Balance used for HRA Contingency | | | | 35,000 | | | | |
| | Total Revenues and Fund Balance to be used | 5,741,611 | 5,781,604 | 5,707,520 | 5,935,155 | 5,671,070 | 5,818,798 | 5,964,730 | 0.50% |

**Village of Elm Grove
General Government**

| 2012 Actual | 2013 Actual | 2014 Actual | 2015 Budget | 2015 Estimated | 2016 Proposed |
|----------------|----------------|----------------|----------------|-------------------|------------------|
| \$1,087,647 | \$1,093,951 | \$1,145,000 | \$1,157,050 | \$1,161,636 | \$1,177,000 |

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 | 2012 Actual | 2013 Actual | 2014 Actual | 2015 budget | 2015 YTD | 2015 Estimate | 2016 Budget | % change 15-16 |
|---------------------------|-----------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| General Government | | | | | | | | | |
| 1-514-1000 | Salaries | 301,578 | 299,871 | 309,848 | 336,250 | 277,443 | 334,450 | 341,750 | 2% |
| | Overtime | 805 | 2,717 | 1,848 | 2,500 | 1,135 | | 1,500 | -40% |
| 1-514-2000 | WI Retirement | 37,597 | 38,700 | 43,226 | 45,500 | 37,976 | 44,860 | 45,200 | -1% |
| 1-514-2001 | WRS Employee | (20,394) | (19,528) | (21,700) | (22,750) | (18,991) | (22,430) | (22,600) | -1% |
| 1-514-2005 | Life Insurance | 1,183 | 1,329 | 1,578 | 1,530 | 1,308 | 1,600 | 1,650 | 8% |
| 1-514-2010 | Social Security | 22,736 | 22,768 | 23,529 | 26,250 | 20,986 | 25,900 | 26,600 | 1% |
| 1-514-2015 | Health/Dental Insurance | 68,431 | 63,526 | 51,870 | 62,000 | 44,689 | 56,250 | 49,500 | -20% |
| 1-514-2025 | Disability Insurance | 682 | 1,471 | 1,466 | 1,500 | 1,228 | 1,500 | 1,500 | 0% |
| 1-514-2045 | U/C Assessment | 640 | | | | | | | |
| | <i>wages and benefit subtotal</i> | <i>413,258</i> | <i>410,854</i> | <i>411,665</i> | <i>452,780</i> | <i>365,774</i> | <i>442,130</i> | <i>445,100</i> | <i>-2%</i> |
| 1-514-3000 | Dues/ Memberships | 9,856 | 11,213 | 9,947 | 10,000 | 8,955 | 10,000 | 10,000 | 0% |
| 1-514-3099 | Miscellaneous | 7,246 | 4,702 | 5,597 | 4,800 | 3,857 | 4,500 | 4,800 | 0% |
| 1-514-3100 | Election Inspectors | 16,830 | 3,399 | 5,037 | 3,500 | 2,561 | 2,561 | 7,000 | 100% |
| 1-514-3110 | Printing-Elections | 192 | 203 | 99 | 200 | 280 | 280 | 500 | 150% |
| 1-514-3115 | Legal Notices-Elections | 13 | 44 | - | 45 | | - | 100 | 122% |
| 1-514-3125 | Computer Programming-Elections | 1,060 | 1,080 | 1,100 | 1,130 | | - | - | -100% |
| 1-514-3199 | Miscellaneous -Elections | 2,662 | 268 | 1,260 | 1,000 | 356 | 356 | 1,240 | 24% |
| 1-514-3200 | Licenses (dog / background check) | 1,071 | 1,762 | 1,968 | 1,700 | 665 | 1,700 | 1,700 | 0% |
| 1-514-3300 | Tax Roll Preparation/Printing | 4,574 | 4,538 | 4,540 | 4,540 | 2,269 | 4,540 | 4,540 | 0% |
| 1-514-3310 | WI Dept of Agriculture- | 800 | 800 | 800 | 800 | 800 | 800 | 800 | 0% |
| 1-514-3315 | Auditing Fees | 11,459 | 11,441 | 12,275 | 12,500 | 9,655 | 12,500 | 12,750 | 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 | 1,235 | 1,500 | 672 | 1,400 | 1,500 | 0% |
| 1-514-3326 | Village Copy Equipment | 6,951 | 6,400 | 6,974 | 7,000 | 6,533 | 7,500 | 7,500 | 7% |
| 1-514-3330 | Computer Maintenance | 46,071 | 50,621 | 54,937 | 60,750 | 60,912 | 60,750 | 66,000 | 9% |
| 1-5143331 | Internet Expenses | 12,889 | 16,144 | 20,213 | 23,750 | 21,712 | 30,400 | 30,400 | 28% |
| 1-514-3332 | GIS Expense | 4,802 | 6,610 | 6,910 | 6,000 | 4,879 | 6,000 | 6,000 | 0% |
| 1-514-3335 | Assessor Services | 100,716 | 98,755 | 96,277 | 98,400 | 64,921 | 96,180 | 98,400 | 0% |
| 1-514-3350 | Building Cleaning-contracted | 24,400 | 23,100 | 22,825 | 23,100 | 19,250 | 23,100 | 23,100 | 0% |
| 1-514-3360 | Payroll Services | 6,061 | 6,553 | 6,726 | 6,400 | 3,458 | 6,400 | 6,400 | 0% |
| 1-514-2020 | Flexible Benefit Administration | 302 | (695) | 690 | 1,200 | 1,142 | 1,200 | 1,200 | 0% |
| 1-514-2030 | HRA Administration | 2,196 | 1,839 | 2,328 | 2,400 | 1,778 | 2,150 | 2,400 | 0% |
| 1-514-3370 | Wildlife Management | 2,797 | 137 | 1,038 | 500 | 1,910 | 1,910 | 500 | 0% |
| 1-514-3375 | Deer Management | 5,905 | 3,493 | 8,928 | 4,000 | 7,376 | 8,500 | 7,500 | 88% |
| 1-516-3100 | Legal Expense | 13,960 | 17,362 | 29,302 | 25,000 | 13,883 | 20,000 | 25,000 | 0% |
| 1-516-3105 | Attorney Retainer | 12,317 | 12,807 | 12,852 | 12,852 | 9,639 | 12,852 | 13,200 | 3% |
| 1-516-3110 | Zoning/Ordinance Expense | 3,662 | 3,468 | 6,495 | 3,000 | 2,488 | 3,500 | 3,500 | 17% |
| 1-517-3100 | Utilities | 94,401 | 109,445 | 114,583 | 118,850 | 75,616 | 115,000 | 115,000 | -3% |
| 1-517-3200 | Blg Maintenance and Supplies | 28,344 | 30,785 | 37,942 | 31,000 | 31,995 | 40,000 | 35,000 | 13% |

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

| Account Number | Account Title | 2012 Actual | 2013 Actual | 2014 Actual | 2015 budget | 2015 YTD | 2015 Estimate | 2016 Budget | % change 15-16 |
|----------------|------------------------------------|------------------|------------------|------------------|------------------|----------------|------------------|------------------|----------------|
| 1-519-3100 | Office Supplies | 4,644 | 5,847 | 3,100 | 4,500 | 3,440 | 4,500 | 4,500 | 0% |
| 1-519-3200 | Printing/Publications/Postage | 16,868 | 13,148 | 10,900 | 13,000 | 5,980 | 12,000 | 12,000 | -8% |
| 1-519-3500 | Uncollectible/ Refunded Taxes | 2,395 | 1,719 | 31,550 | - | 7,682 | 7,682 | - | |
| 1-519-3605 | July 4th Celebration | 14,160 | 13,293 | 14,000 | 14,000 | 13,581 | 14,000 | 14,000 | 0% |
| | Elmbrook Senior Taxi | | | | 1,620 | 1,620 | 1,620 | 1,620 | 0% |
| 1-519-3699 | Community Relations | 3,837 | 2,839 | 2,956 | 6,500 | 1,572 | 6,500 | 4,000 | -38% |
| | <i>other expenses subtotal</i> | 473,390 | 473,053 | 544,309 | 514,462 | 398,131 | 529,306 | 531,075 | 3% |
| | Insurance | | | | | | | | |
| 1-519-3415 | Gen Liab/ Crime/Commercial | 34,457 | 35,489 | 36,121 | 36,400 | 36,707 | 36,707 | 36,725 | 1% |
| 1-519-3416 | Professional Police Liability | 19,181 | 19,756 | 20,052 | 20,500 | 20,360 | 20,360 | 20,750 | 1% |
| 1-519-3425 | Business Property/Fire | 12,002 | 11,992 | 12,466 | 12,466 | 13,175 | 13,175 | 12,525 | 0% |
| 1-519-3430 | Vehicle | 25,117 | 26,782 | 26,208 | 27,000 | 27,434 | 27,434 | 28,500 | 6% |
| 1-519-3435 | Public Officials | 17,654 | 17,946 | 18,441 | 18,442 | 18,516 | 18,516 | 18,600 | 1% |
| 1-519-3445 | Workers Compensation | 92,588 | 98,079 | 75,738 | 75,000 | 76,568 | 76,568 | 83,725 | 12% |
| | <i>Business Insurance subtotal</i> | 200,999 | 210,044 | 189,026 | 189,808 | 192,760 | 192,760 | 200,825 | 6% |
| | General Government | 1,087,647 | 1,093,951 | 1,145,000 | 1,157,050 | 956,665 | 1,164,196 | 1,177,000 | 1.7% |

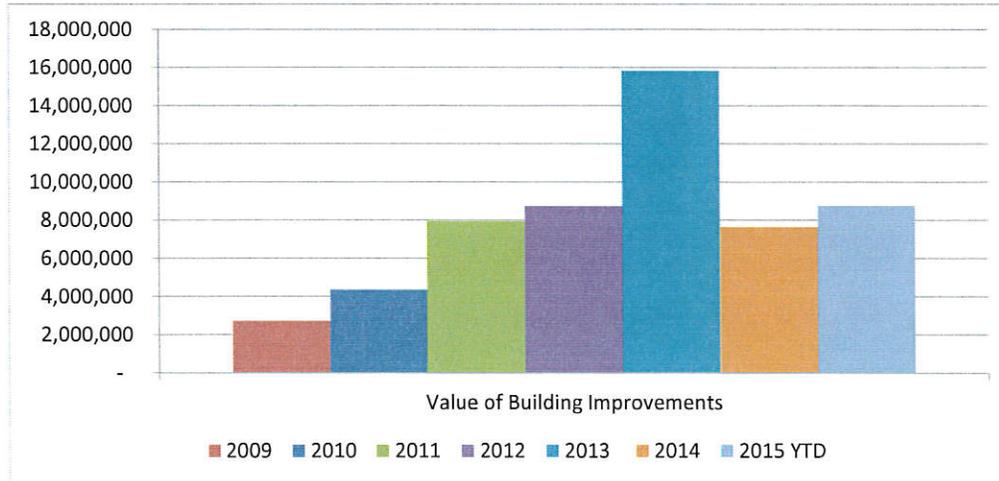
**Village of Elm Grove
Schedule of Expenditures-General Fund**

| Account Title | 2012 Actual | 2013 Actual | 2014 Actual | 2015 budget | 2015 YTD to 10/31/2015 | 2015 Estimate | 2016 Budget | change 15-16 |
|--|----------------|-----------------|-----------------|----------------|------------------------------|------------------|-----------------|-----------------|
| Inspection Costs- Contracted with Independent Inspections | | | | | | | | |
| Building | 48,129 | 69,757 | 65,996 | 52,000 | 49,441 | 62,000 | 62,000 | 19% |
| Electrical | 13,208 | 23,588 | 17,527 | 14,750 | 15,306 | 17,325 | 17,325 | 17% |
| Plumbing Special/ Plan Review- commercial | 12,077 807 | 14,849 3,303 | 13,175 2,149 | 14,000 750 | 10,172 2,532 | 11,140 2,700 | 11,140 2,000 | -20% 167% |
| Inspections | 74,221 | 111,497 | 98,847 | 81,500 | 77,451 | 93,165 | 92,465 | 13.5% |

| Permit revenue including plan review | | | | | | | |
|---|---------|---------|---------|---------|---------|---------|---------|
| Total permit revenue | 115,903 | 171,123 | 150,534 | 120,450 | 124,222 | 143,500 | 143,300 |
| % of costs to revenue | 64% | 65% | 66% | 68% | 62% | 65% | 65% |

| Annual Permit Summary | | | | | | | |
|-----------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-----------------|
| <u>Year</u> | <u>2009</u> | <u>2010</u> | <u>2011</u> | <u>2012</u> | <u>2013</u> | <u>2014</u> | <u>2015 YTD</u> |
| Total Permits Issued | 664 | 740 | 751 | 773 | 834 | 837 | 724 |
| Building Permits Issued | 116 | 153 | 159 | 176 | 179 | 175 | 190 |
| New Single Family Homes | 1 | 0 | 6 | 5 | 8 | 5 | 5 |
| Value of Building Improvements | 2,735,463 | 4,371,243 | 7,948,928 | 8,763,755 | 15,828,900 | 7,654,689 | 8,775,800 |
| Value of New Homes | 329,950 | - | 3,547,780 | 4,355,080 | 3,525,000 | 3,233,900 | 3,220,600 |

*** 2013 includes MSP- Heritage Development



**Village of Elm Grove
Municipal Court**

| 2012 Actual | 2013 Actual | 2014 Actual | 2015 Budget | 2015 Estimated | 2016 Proposed |
|----------------|----------------|----------------|----------------|-------------------|------------------|
| \$114,641 | \$109,043 | \$82,129 | \$93,200 | \$84,850 | \$91,845 |

Department Description:

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

PERSONNEL:

| Judge | Part-time elected position |
|---|----------------------------|
| Court Clerk (police department employee) | .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 | 2012 Actual | 2013 Actual | 2014 Actual | 2015 budget | 2015 YTD | 2015 Estimate | 2016 Budget | % change 15-16 |
|------------------------|-----------------------------------|----------------|----------------|---------------|---------------|---------------|---------------|---------------|----------------|
| Municipal court | | 10/31/15 | | | | | | | |
| 1-512-1000 | Judge's Salary | 9,037 | 9,030 | 9,037 | 9,000 | 9,554 | 11,675 | 13,000 | 44% |
| 1-512-1060 | Court clerks salaries | 31,309 | 31,949 | 32,569 | 33,941 | 25,607 | 33,940 | 34,225 | 1% |
| 1-512-1065 | Court Bailiff | 2,323 | 2,409 | 2,468 | 2,537 | 1,860 | 2,365 | 2,600 | 2% |
| 1-512-2000 | WI Retirement | 4,180 | 4,803 | 5,127 | 5,040 | 3,910 | 5,010 | 4,950 | -2% |
| | WRS Employee | (1,847) | (2,125) | (2,187) | (2,308) | (1,742) | (2,310) | (2,255) | -2% |
| 1-512-2010 | Social Security | 3,261 | 3,222 | 3,372 | 3,490 | 2,832 | 3,670 | 3,825 | 10% |
| | wages and benefit subtotal | 48,263 | 49,288 | 50,386 | 51,700 | 42,021 | 54,350 | 56,345 | 9% |
| 1-512-1045 | Office Supplies | 4,051 | 2,969 | 3,763 | 3,000 | 2,743 | 3,000 | 3,000 | 0% |
| 1-512-1070 | Judicial Education | 1,159 | 1,378 | 1,079 | 1,500 | 1,173 | 1,500 | 1,500 | 0% |
| 1-512-1075 | Legal Expense | 56,682 | 52,055 | 25,658 | 35,000 | 18,945 | 25,000 | 30,000 | -14% |
| 1-512-4399 | Misc court expenses | 4,486 | 3,353 | 1,243 | 2,000 | 350 | 1,000 | 1,000 | -50% |
| | other expenses subtotal | 66,378 | 59,755 | 31,743 | 41,500 | 23,211 | 30,500 | 35,500 | -14% |
| | Court | 114,641 | 109,043 | 82,129 | 93,200 | 65,232 | 84,850 | 91,845 | -1.5% |

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 | 23,385 | 2,273 | 25,658 |

**Village of Elm Grove
Dispatch Department**

| 2012 Actual | 2013 Actual | 2014 Actual | 2015 Budget | 2015 Estimated | 2016 Proposed |
|----------------|----------------|----------------|----------------|-------------------|------------------|
| \$408,834 | \$417,732 | \$407,975 | \$447,315 | \$468,505 | \$485,950 |

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 |
|-------------|-------|

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 | 2012 Actual | 2013 Actual | 2014 Actual | 2015 budget | 2015 YTD | 2015 Estimate | 2016 Budget | % change 15-16 |
|-----------------|-----------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| DISPATCH | | | | | | 10/31/15 | | | |
| 1-520-1000 | Salaries | 237,668 | 248,645 | 252,972 | 271,980 | 222,121 | 273,500 | 285,050 | 5% |
| | Overtime | 17,817 | 28,012 | 16,492 | 11,200 | 1,617 | 12,500 | 13,850 | 24% |
| 1-520-2000 | WI Retirement | 29,849 | 36,708 | 37,692 | 38,520 | 30,428 | 38,970 | 39,450 | 2% |
| 1-520-2001 | WRS Employee | | (18,572) | (18,993) | (19,260) | (15,214) | (19,485) | (19,725) | 2% |
| 1-520-2005 | Life Insurance | 643 | 744 | 811 | 850 | 857 | 845 | 850 | 0% |
| 1-520-2010 | Social Security | 19,345 | 21,851 | 20,590 | 22,350 | 16,858 | 22,550 | 23,550 | 5% |
| 1-520-2015 | Health/Dental Insurance | 53,184 | 52,687 | 50,559 | 65,450 | 69,496 | 83,900 | 85,500 | 31% |
| 1-520-2025 | Disability Insurance | 590 | 403 | 475 | 475 | 396 | 475 | 475 | 0% |
| | <i>wages and benefit subtotal</i> | 359,096 | 370,478 | 360,598 | 391,565 | 326,559 | 413,255 | 429,000 | 10% |
| 1-520-3105 | Uniforms/Clothing | 801 | 665 | | 300 | | 300 | 300 | 0% |
| 1-520-3300 | Communications-Radios | 4,077 | 3,035 | 3,154 | 4,000 | 5,303 | 5,400 | 5,400 | 35% |
| 1-520-3310 | Communications-Phone | 5,590 | 5,741 | 6,839 | 6,500 | 4,475 | 6,500 | 6,500 | 0% |
| 1-520-3315 | Computer/TIME / 911 | 34,903 | 34,324 | 34,415 | 39,200 | 31,412 | 39,000 | 39,000 | -1% |
| 1-520-3420 | Training/Conferences | 669 | 1,433 | 1,568 | 2,500 | 875 | 2,200 | 2,500 | 0% |
| 1-520-3425 | Recruitment | 1,722 | 192 | - | 1,000 | 95 | 100 | 1,000 | 0% |
| 1-520-3505 | Office Supplies/Printing | 715 | 490 | 864 | 1,250 | 101 | 1,250 | 1,250 | 0% |
| 1-520-3510 | Office Equipment | 1,261 | 1,374 | 537 | 1,000 | 394 | 500 | 1,000 | 0% |
| | <i>Other expenses-subtotal</i> | 49,738 | 47,254 | 47,377 | 55,750 | 42,655 | 55,250 | 56,950 | 2% |
| | Dispatch | 408,834 | 417,732 | 407,975 | 447,315 | 369,214 | 468,505 | 485,950 | 8.6% |

**Village of Elm Grove
Police Department**

| 2012 Actual | 2013 Actual | 2014 Actual | 2015 Budget | 2015 Estimated | 2015 Proposed |
|----------------|----------------|----------------|----------------|-------------------|------------------|
| \$2,100,207 | \$2,234,524 | \$2,055,838 | \$2,121,200 | \$2,056,754 | \$2,135,625 |

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 2014 statistics-

- over 7,500 activities annually;
- investigating approximately 3,800 calls for service
- conduct approximately 30,000 business checks annually
- approximately 2000 vacation home checks.
- Most reported crimes are property offenses with few person on person offenses reported.
- Officers initiated approximately 3700 traffic contacts, annually.

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

| Account Number | Account Title | 2012 Actual | 2013 Actual | 2014 Actual | 2015 budget | 2015 YTD | 2015 Estimate | 2016 Budget | % change 15-16 |
|----------------|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------|
| Police | | | | | | 10/31/15 | | | |
| 1-521-1000 | Salaries and wages | 1,254,051 | 1,324,988 | 1,294,142 | 1,365,000 | 1,090,955 | 1,306,000 | 1,402,600 | 3% |
| | Overtime (<i>odd yr includes EMT</i>) | 63,369 | 81,337 | 82,657 | 65,000 | 45,535 | 90,000 | 65,000 | 0% |
| 1-521-2000 | WI Retirement | 273,870 | 303,403 | 231,845 | 238,000 | 187,072 | 232,250 | 238,200 | 0% |
| 1-521-2001 | WRS Employee share | (5,115) | (8,405) | (37,898) | (83,350) | (65,716) | (82,000) | (97,675) | 17% |
| 1-521-2005 | Life Insurance | 2,196 | 2,224 | 2,058 | 2,300 | 1,583 | 2,200 | 2,300 | 0% |
| 1-521-2010 | Social Security | 99,722 | 103,911 | 101,588 | 109,500 | 83,278 | 106,850 | 112,350 | 3% |
| 1-521-2015 | Health/Dental Insurance | 322,665 | 341,755 | 295,130 | 333,400 | 276,278 | 325,500 | 336,500 | 1% |
| 1-521-2025 | Disability Insurance | 2,089 | 1,620 | 1,555 | 1,650 | 1,290 | 1,650 | 1,650 | 0% |
| | Unemployment | | | 785 | 500 | | | | |
| | <i>wages and benefit subtotal</i> | <i>2,012,847</i> | <i>2,150,833</i> | <i>1,971,862</i> | <i>2,032,000</i> | <i>1,620,275</i> | <i>1,982,450</i> | <i>2,060,925</i> | <i>1%</i> |
| 1-521-3100 | Uniform cleaning/clothing allowan | 2,031 | 2,082 | 2,818 | 3,000 | 1,322 | 3,000 | 3,000 | 0% |
| 1-521-3105 | New/replacement uniforms | 4,346 | 5,401 | 4,069 | 5,000 | 5,507 | 6,000 | 5,000 | 0% |
| 1-521-3130 | Mileage | 331 | 939 | 348 | 300 | 1,168 | 1,200 | 300 | 0% |
| 1-521-3200 | Gasoline | 47,167 | 36,760 | 31,999 | 38,000 | 14,452 | 25,000 | 25,000 | -34% |
| 1-521-3210 | Vehicle Maintenance | 8,691 | 5,043 | 6,835 | 9,000 | 10,927 | 11,500 | 9,000 | 0% |
| 1-521-3215 | Other Equipment | 627 | 1,059 | 210 | 1,000 | 1,085 | 1,085 | 1,000 | 0% |
| 1-521-3400 | Dues/Publication | 1,364 | 1,124 | 705 | 1,400 | 1,020 | 1,020 | 1,000 | -29% |
| 1-521-3410 | Firearms Expense/training | 4,460 | 4,541 | 3,168 | 5,000 | 2,804 | 5,200 | 6,000 | 20% |
| 1-521-3415 | Education Reimbursement | 1,200 | 2,850 | 6,500 | 2,500 | | - | - | -100% |
| 1-521-3420 | Training/conferences | 8,702 | 7,493 | 9,664 | 8,000 | 2,854 | 8,000 | 8,000 | 0% |
| 1-521-3425 | Recruitment | 2,206 | 7,687 | 4,467 | 2,500 | 967 | 2,000 | 2,400 | -4% |
| 1-521-3505 | Office Supplies/ Printing | 2,652 | 3,080 | 2,712 | 2,500 | 1,566 | 2,500 | 2,500 | 0% |
| 1-521-3510 | Office Equipment Maintenance | 65 | 400 | 215 | 1,000 | 228 | 228 | 1,000 | 0% |
| | Suburban Critical Incident Team | | | 5,000 | 4,000 | 4,000 | 4,000 | 4,000 | 0% |
| 1-521-3540 | Crime Prevention | 1,035 | 1,703 | 1,915 | 3,000 | 2,923 | 2,923 | 3,000 | 0% |
| 1-521-3555 | Investigative Supplies | 1,587 | 1,658 | 1,709 | 2,000 | 672 | 2,000 | 2,000 | 0% |
| 1-521-3599 | Misc Patrol/Crime Expenses | 896 | 1,870 | 1,642 | 1,500 | 824 | 1,500 | 1,500 | 0% |
| | <i>other expenses subtotal</i> | <i>87,360</i> | <i>83,690</i> | <i>83,976</i> | <i>89,700</i> | <i>52,319</i> | <i>77,156</i> | <i>74,700</i> | <i>-17%</i> |
| | Police | 2,100,207 | 2,234,523 | 2,055,838 | 2,121,700 | 1,672,594 | 2,059,606 | 2,135,625 | 0.7% |

**VILLAGE OF ELM GROVE
FIRE DEPARTMENT**

| 2012 Actual | 2013 Actual | 2014 Actual | 2015 Budget | 2014 Estimate | 2016 Proposed |
|----------------|----------------|----------------|----------------|------------------|------------------|
| \$253,519 | \$265,478 | 258,175 | \$272,670 | \$264,969 | \$274,340, |

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> | <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 | 19 | 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 |
| | <u>143</u> | <u>163</u> | <u>122</u> | <u>120</u> | <u>121</u> | <u>120</u> | <u>111</u> | <u>122</u> |

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

| Account Number | Account Title | 2012 Actual | 2013 Actual | 2014 Actual | 2015 budget | 2015 YTD | 2015 Estimate | 2016 Budget | % change 15-16 |
|------------------------|-----------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| FIRE DEPARTMENT | | | | | | 42,308 | | | |
| 1-523-1000 | Fire Chief, Inspector | 40,757 | 43,250 | 43,889 | 45,700 | 37,593 | 45,700 | 46,525 | 2% |
| | Paid on Call wages | 97,127 | 94,454 | 95,761 | 100,000 | - | 95,000 | 100,000 | 0% |
| 1-523-1200 | Daytime Employee Pay | 39,330 | 42,064 | 37,050 | 44,650 | 26,600 | 41,250 | 45,045 | 1% |
| 1-523-2020 | WI Retirement (VEG employees) | 13,134 | 14,655 | 12,945 | 13,750 | 11,317 | 13,725 | 13,600 | -1% |
| | WRS- employee share | | (1,516) | (2,432) | (3,425) | (2,744) | (3,425) | (3,350) | -2% |
| 1-523-2010 | Social Security | 13,771 | 13,750 | 13,882 | 14,625 | 5,169 | 14,300 | 15,000 | 3% |
| 1-523-2015 | Health Insurance | 2,752 | 4,286 | 3,834 | 4,000 | 3,374 | 4,000 | 4,150 | 4% |
| 1-523-2000 | Life/Disability Insurance | 5,997 | 6,493 | 6,645 | 6,400 | 6,393 | 6,400 | 6,400 | 0% |
| 1-523-2030 | unemployment tax | | 480 | | - | - | | | |
| | <i>wages and benefit subtotal</i> | 212,868 | 217,916 | 211,574 | 225,700 | 87,702 | 216,950 | 227,370 | 1% |
| 1-523-1010 | Drill Payments | 10,200 | 10,200 | 10,200 | 10,200 | 10,200 | 10,200 | 10,200 | 0% |
| 1-523-1030 | Special Response Team | 2,469 | 2,469 | 2,469 | 2,470 | 2,469 | 2,469 | 2,470 | 0% |
| 1-523-3200 | Truck Maintenance | 9,530 | 17,876 | 18,539 | 14,000 | 13,739 | 14,500 | 14,000 | 0% |
| 1-523-3205 | Supplies & Maintenance | 8,856 | 10,334 | 8,666 | 11,300 | 4,758 | 11,300 | 11,300 | 0% |
| 1-523-3300 | Uniforms/Clothing | 1,628 | 317 | 355 | 750 | 723 | 750 | 750 | 0% |
| 1-523-3400 | Communications | 2,630 | 1,784 | 1,604 | 2,250 | 3,064 | 3,200 | 2,250 | 0% |
| 1-523-3500 | Dues/Subscriptions | 2,538 | 2,995 | 2,095 | 2,500 | 1,905 | 2,300 | 2,500 | 0% |
| 1-523-3520 | Fire Prevention | 1,543 | 1,238 | 2,001 | 2,000 | 1,362 | 2,000 | 2,000 | 0% |
| 1-523-3530 | Training/Conferences | 1,257 | 349 | 672 | 1,500 | 1,249 | 1,500 | 1,500 | 0% |
| | <i>other expense subtotal</i> | 40,651 | 47,562 | 46,601 | 46,970 | 39,469 | 48,219 | 46,970 | 0% |
| Fire | | 253,519 | 265,478 | 258,175 | 272,670 | 127,171 | 265,169 | 274,340 | 0.6% |

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

| 2012 Actual | 2013 Actual | 2014 Actual | 2015 Budget | 2015 Estimated | 2016 Proposed |
|----------------|----------------|----------------|----------------|-------------------|------------------|
| \$767,768 | \$681,514 | \$716,944 | \$797,425 | \$795,331 | \$797,550 |

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 | 2012 Actual | 2013 Actual | 2014 Actual | 2015 budget | 2015 YTD | 2015 Estimate | 2016 Budget | % change 15-16 |
|---------------------|-----------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Public Works | | | | | | 42,308 | | | |
| 1-541-1000 | Salaries and Wages | 300,059 | 296,247 | 302,894 | 312,000 | 276,250 | 306,785 | 316,500 | 1.4% |
| | Overtime | 7,544 | 10,569 | 19,368 | 10,000 | 9,042 | 10,000 | 10,000 | 0% |
| 1-541-2000 | WI Retirement | 34,253 | 38,931 | 42,551 | 41,250 | 36,030 | 40,500 | 40,450 | -2% |
| 1-541-2001 | WRS Employee share | (4,212) | (20,470) | (21,720) | (20,625) | (18,045) | (20,250) | (20,225) | -2% |
| 1-541-2005 | Life Insurance | 1,431 | 1,408 | 1,352 | 1,525 | 1,297 | 1,400 | 1,525 | 0% |
| 1-541-2010 | Social Security | 22,211 | 22,396 | 23,496 | 24,675 | 20,795 | 24,235 | 25,000 | 1% |
| 1-541-2015 | Health/Dental Insurance | 91,297 | 96,317 | 76,924 | 90,000 | 77,363 | 87,500 | 88,500 | -2% |
| 1-541-2025 | Disability Insurance | 714 | 604 | 581 | 600 | 1,124 | 800 | 800 | 33% |
| 1-541-2030 | Unemployment | 79 | 66 | | | 261 | 261 | | |
| | <i>wages and benefit subtotal</i> | <i>453,376</i> | <i>446,068</i> | <i>445,446</i> | <i>459,425</i> | <i>404,117</i> | <i>451,231</i> | <i>462,550</i> | <i>1%</i> |
| 1-541-3000 | Telephones/Alarms | 1,706 | 1,870 | 2,092 | 2,000 | 1,368 | 2,000 | 2,000 | 0% |
| 1-541-3010 | Utilities | 12,237 | 15,337 | 17,412 | 16,500 | 9,836 | 16,500 | 16,500 | 0% |
| 1-541-3199 | Bldg & Grounds Maint | 4,190 | 10,158 | 12,344 | 5,000 | 8,468 | 5,000 | 5,000 | 0% |
| 1-541-3200 | Gasoline and Diesel Fuel | 35,451 | 44,385 | 48,007 | 48,000 | 19,834 | 38,000 | 38,000 | -21% |
| 1-541-3210 | Equip Maint & Supplies | 30,139 | 32,145 | 43,983 | 35,000 | 43,150 | 50,000 | 42,000 | 20% |
| 1-542-3100 | Signs, posts, line painting | 18,816 | 18,419 | 12,883 | 18,000 | 19,937 | 20,000 | 18,000 | 0% |
| 1-542-3120 | Electricity-Street Lighting | 16,885 | 17,414 | 17,259 | 17,500 | 13,200 | 17,500 | 17,500 | 0% |
| 1-542-3130 | Street Light Repair | 2,985 | 2,455 | 4,715 | 2,000 | 1,392 | 1,300 | 2,000 | 0% |
| 1-542-3199 | Misc Traffic Control | 267 | 519 | - | 1,000 | 35 | 1,000 | 1,000 | 0% |
| 1-542-3200 | Training/Conferences | 1,443 | 691 | 1,532 | 2,000 | 1,242 | 2,000 | 2,000 | 0% |
| 1-542-3210 | Uniforms | 2,830 | 3,343 | 3,963 | 4,000 | 2,847 | 4,000 | 4,000 | 0% |
| 1-542-3220 | Miscellaneous | 2,005 | 3,750 | 3,692 | 4,000 | 3,064 | 3,800 | 4,000 | 0% |
| 1-542-3300 | Consulting Services | 12,875 | 9,758 | 14,925 | 5,000 | 4,856 | 5,000 | 5,000 | 0% |
| 1-543-3100 | Pavement Maintenance | 150,287 | 17,605 | 58,588 | 145,000 | 678 | 145,000 | 145,000 | 0% |
| 1-543-3200 | Winter Road Maint | 22,276 | 57,369 | 30,103 | 32,000 | 24,716 | 32,000 | 32,000 | 0% |
| 1-543-3220 | Equipment Rental | | 229 | - | 1,000 | 995 | 1,000 | 1,000 | 0% |
| | <i>other expense subtotal</i> | <i>314,392</i> | <i>235,447</i> | <i>271,498</i> | <i>338,000</i> | <i>155,618</i> | <i>344,100</i> | <i>335,000</i> | <i>-1%</i> |
| Public Works | | 767,768 | 681,515 | 716,944 | 797,425 | 559,735 | 795,331 | 797,550 | 0.0% |

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 has 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>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 | \$191.32 | \$200.32 | \$203.20 | \$203.70 | \$214.10 | \$214.70 | \$215.92 | \$227.45 |
| Solid Waste (tons) | 2133 | 1945 | 1859 | 1983 | 1921 | 1995 | 2129 | |
| Recycling - (tons) | 565 | 531 | 538 | 461 | 445 | 431 | 349 | |
| % Recycled | 21.0% | 21.4% | 22.4% | 18.9% | 18.8% | 17.8% | 17.42% | |
| DPW Hours | 1094 | 986 | 1181 | 943 | 943 | 943 | 1036 | |

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

| Account Number | Account Title | 2012 Actual | 2013 Actual | 2014 Actual | 2015 budget | 2015 YTD | 2015 Estimate | 2016 Budget | % change 15-16 |
|--------------------|-----------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Solid Waste | | | | | | 10/31/15 | | | |
| 1-544-1000 | Salary and Wages | 9,050 | 10,173 | 11,546 | 9,500 | 6,878 | 11,000 | 11,250 | 18% |
| 1-544-2000 | WRS | 3,684 | 5,020 | 5,480 | 5,580 | 4,329 | 5,600 | 5,800 | 4% |
| | WRS employee | | (2,508) | (2,740) | (2,790) | (2,166) | (2,800) | (2,900) | |
| 1-544-2010 | Social Security | 3,936 | 3,666 | 3,844 | 3,875 | 2,956 | 4,000 | 4,225 | 9% |
| 1-544-2015 | Health/dental insur | 11,300 | 12,848 | 11,720 | 13,250 | 9,309 | 12,300 | 12,575 | -5% |
| 1-544-2020 | Trf-Admin wages | 13,460 | 13,008 | 13,240 | 12,500 | 10,176 | 12,175 | 14,075 | 13% |
| 1-544-2030 | Trf-DPW Labor -brush pickup | 24,580 | 24,748 | 25,740 | 27,025 | 21,663 | 28,885 | 29,725 | 10% |
| | <i>wages and benefit subtotal</i> | <i>66,010</i> | <i>66,955</i> | <i>68,830</i> | <i>68,940</i> | <i>53,145</i> | <i>71,160</i> | <i>74,750</i> | <i>8%</i> |
| 1-544-3100 | Waste Collection | 238,175 | 235,360 | 240,014 | 254,600 | 198,220 | 254,000 | 256,000 | 1% |
| 1-544-3200 | Recycling Collection | 110,760 | 112,332 | 114,218 | 121,500 | 107,543 | 126,800 | 135,000 | 11% |
| | Recycling Bin Lease | | | | 10,000 | | | | |
| 1-544-3500 | Brush disposal | 33,664 | 33,749 | 34,466 | 35,000 | 16,386 | 25,000 | 32,000 | -9% |
| 1-544-3700 | Misc and Hazardous waste | 858 | 1,397 | 1,104 | 1,500 | 25 | 1,200 | 1,500 | 0% |
| | <i>other expense subtotal</i> | <i>383,457</i> | <i>382,838</i> | <i>389,802</i> | <i>422,600</i> | <i>322,174</i> | <i>407,000</i> | <i>424,500</i> | <i>0%</i> |
| | Solid Waste | 449,467 | 449,793 | 458,632 | 491,540 | 375,319 | 478,160 | 499,250 | 1.6% |

| | | | | | | | |
|--|---------|---------|---------|---------|---------|---------|---------|
| User Fee Revenue | 460,932 | 465,160 | 463,509 | 482,300 | 488,055 | 488,055 | 500,725 |
| County reimbursement for recycling bins | | | | 10,000 | | | |

| | | | | | | | |
|----------------------|-----------|-----------|-----------|-----------|--|-----------|-------|
| residential user fee | \$ 214.10 | \$ 214.70 | \$ 215.92 | \$ 227.45 | | \$ 238.92 | 5.04% |
|----------------------|-----------|-----------|-----------|-----------|--|-----------|-------|

increases brush pickup fee from \$35 to \$40.00- which includes an additional 1.50 to cover labor costs and 3.50 to provide partial funding to replacement of front end loader used for brush pickup work.

**VILLAGE OF ELM GROVE
DEPARTMENT OF FORESTRY**

| | | | | | |
|----------------|----------------|----------------|----------------|-------------------|------------------|
| 2012 Actual | 2013 Actual | 2014 Actual | 2015 Budget | 2015 Estimated | 2016 Proposed |
| \$120,155 | \$117,066 | \$115,858 | \$132,700 | \$123,905 | \$125,225 |

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

PERSONNEL:

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

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

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

| | <u>2008</u> | <u>2009</u> | <u>2010</u> | <u>2011</u> | <u>2012</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> |
|----------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Trees Planted | | | | | | | | |
| In Village Right of way | 31 | 40 | 54 | 35 | 30 | 20 | 21 | 5 |
| In Village Park | 29 | 28 | 31 | 97 | 27 | 20 | 24 | 24 |
| | | | | | | | | |
| Total Trees Removed | 58 | 333 | 279 | 225 | 248 | 221 | 164 | 97 |
| Ash trees removed | 13 | 103 | 104 | 80 | 71 | 61 | 43 | 21 |
| Elm trees removed | 28 | 125 | 59 | 53 | 79 | 83 | 40 | 41 |
| Elm trees treated | 14 | 15 | 13 | 15 | 12 | 13 | 8 | 9 |

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

| Account Number | Account Title | 2012 Actual | 2013 Actual | 2014 Actual | 2015 budget | 2015 YTD | 2015 Estimate | 206 Budget | % change 15-16 |
|-----------------|-----------------------------------|----------------|----------------|----------------|----------------|---------------|----------------|----------------|----------------|
| Forestry | | | | | | 10/31/15 | | | |
| 1-561-1000 | Salaries and Wages | 59,965 | 63,410 | 62,531 | 65,700 | 55,980 | 65,550 | 67,725 | 3% |
| | Overtime | | | 2,100 | | 850 | 830 | | |
| 1-561-2000 | WI Retirement | 6,650 | 7,845 | 8,533 | 8,250 | 7,144 | 8,250 | 8,440 | 2% |
| | | (3,540) | (3,954) | (4,333) | (4,125) | (3,528) | (4,125) | (4,220) | 2% |
| 1-561-2005 | Life Insurance | 184 | 187 | 179 | 200 | 223 | 175 | 200 | 0% |
| 1-561-2010 | Social Security | 4,933 | 5,182 | 5,264 | 5,350 | 4,629 | 5,325 | 5,525 | 3% |
| 1-561-2015 | Health/Dental | 4,174 | 4,286 | 3,834 | 3,925 | 3,374 | 4,000 | 4,150 | 6% |
| 1-561-2025 | Disability Insurance | 104 | 79 | 79 | 100 | 66 | 100 | 105 | 5% |
| | <i>wages and benefit subtotal</i> | 72,470 | 77,035 | 78,187 | 79,400 | 68,738 | 80,105 | 81,925 | 3% |
| 1-561-3200 | Tree Care | 10,700 | 8,218 | 7,373 | 12,000 | 7,842 | 11,000 | 10,000 | -17% |
| 1-561-3300 | Diseased Tree Treatment | 1,861 | 1,515 | 1,091 | 2,500 | 1,530 | 1,500 | 2,500 | 0% |
| 1-561-3350 | Emerald Ash Removal | 12,810 | 10,335 | 12,903 | 15,000 | 9,445 | 10,000 | 15,000 | 0% |
| 1-561-3400 | Landscaping | 6,331 | 4,213 | 4,790 | 7,000 | 2,634 | 4,500 | 5,000 | -29% |
| 1-561-3500 | Tree Planting | 15,346 | 14,813 | 10,688 | 16,000 | 5,183 | 16,000 | 10,000 | -38% |
| 1-561-3700 | Training and Misc | 637 | 937 | 826 | 800 | 684 | 800 | 800 | 0% |
| | other expenses | 47,685 | 40,031 | 37,671 | 53,300 | 27,318 | 43,800 | 43,300 | -19% |
| | Forestry | 120,155 | 117,066 | 115,858 | 132,700 | 96,056 | 123,905 | 125,225 | -5.6% |

**Village of Elm Grove
Recreation Department**

| | 2012 Actual | 2013 Actual | 2014 Actual | 2015 Budget | 2015 Estimate | 2016 Proposed |
|--------------|----------------|----------------|----------------|----------------|------------------|------------------|
| Revenue | \$182,431 | \$169,952 | \$154,104 | \$170,085 | \$159,085 | \$163,710 |
| Expenditures | \$206,450 | \$195,673 | \$189,216 | \$190,455 | \$184,267 | \$189,680 |
| Net | (\$24,019) | (\$25,721) | (\$35,112) | (\$20,370) | (\$25,182) | (\$25,970) |

DEPARTMENT DESCRIPTION:

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

PERSONNEL:

Full-time Equivalency FTE

| | |
|---------------------------|--------------------|
| Recreation Director | 1 |
| Recreation Supervisor | 1 during season |
| Approx. 35 seasonal staff | 15.5 during season |

SERVICES:

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

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

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

PROGRAM /ENROLLMENT SUMMARIES:

The Recreation Department offers several programs that run throughout the year. Below is a recap of the number of participants in 2014 and 2015.

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

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

| Account Number | Account Title | 2012 Actual | 2013 Actual | 2014 Actual | 2015 budget | 2015 YTD | 2015 Estimate | 2016 Budget | % change 15-16 |
|---------------------------|-----------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Recreation Revenue | | | | | | | | | |
| 1-446-2000 | Swim Team | 11,731 | 13,780 | 11,949 | 13,420 | 10,618 | 10,618 | 13,000 | -3% |
| 1-446-3000 | Swimming Lesson | 22,588 | 21,513 | 17,251 | 20,330 | 20,204 | 20,205 | 20,300 | 0% |
| 1-446-4000 | Swimming Admission Fees | 41,965 | 40,945 | 36,176 | 40,260 | 41,069 | 41,069 | 40,660 | 1% |
| 1-447-7000 | Pool Rentals | 4,044 | 5,625 | 4,875 | 5,750 | 5,125 | 5,125 | 5,375 | -7% |
| | Revenue from Swimming Pool | 80,328 | 81,863 | 70,251 | 79,760 | 77,016 | 77,017 | 79,335 | -1% |
| 1-446-5000 | Tennis Team | 5,137 | 3,547 | 3,515 | 5,035 | 4,490 | 4,240 | 4,450 | -12% |
| 1-446-6000 | Tennis Lesson | 9,466 | 10,626 | 7,120 | 7,415 | 5,485 | 5,485 | 5,700 | -23% |
| 1-446-7000 | Tennis Court Rental Fees | 2,617 | 1,942 | 3,501 | 3,270 | 3,110 | 3,110 | 3,000 | -8% |
| | Revenue from Tennis | 17,220 | 16,115 | 14,136 | 15,720 | 13,085 | 12,835 | 13,150 | -16% |
| 1-446-9000 | Camp Elm Grove | 12,723 | 8,331 | 10,499 | 10,360 | 10,660 | 10,660 | 11,800 | 14% |
| 1-447-9420 | Joint Recreation Programs | 2,618 | 4,749 | 3,380 | 5,830 | 6,481 | 6,481 | 5,450 | -7% |
| 1-447-0000 | Baseball | 9,206 | 9,969 | 8,938 | 9,700 | 9,488 | 9,488 | 9,700 | 0% |
| 1-447-1000 | Fitness Classes | 34,385 | 24,732 | 22,201 | 21,405 | 18,018 | 18,018 | 17,400 | -19% |
| 1-447-2000 | Concession Sales | 9,359 | 7,009 | 7,158 | 8,000 | 6,200 | 6,200 | 7,000 | -13% |
| 1-447-3000 | Gazebo Reservation Fees | 4,172 | 4,837 | 4,527 | 6,525 | 6,039 | 6,154 | 6,525 | 0% |
| 1-447-6000 | Youth Activities (incl dance) | 4,888 | 6,394 | 5,428 | 5,125 | 6,336 | 6,336 | 5,900 | 15% |
| 1-447-8000 | Summer Sports Programs | 4,510 | 3,215 | 6,222 | 6,640 | 7,335 | 7,335 | 6,650 | 0% |
| 1-447-9020 | Misc Rec Revenue | 732 | 480 | 529 | 250 | 136 | 249 | 250 | 0% |
| 1-447-9050 | Adult Programs | 1,526 | 2,238 | 810 | 720 | 316 | 500 | 500 | -31% |
| 1-447-9100 | Ticket Sales -amusement | 111 | 20 | 25 | 50 | 44 | 44 | 50 | 0% |
| 1-447- | Bike Safety Donations | 653 | | | - | - | | | |
| | revenue | 182,431 | 169,952 | 154,104 | 170,085 | 161,154 | 161,317 | 163,710 | -4% |

10/31/15

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

| Account Number | Account Title | 2012 Actual | 2013 Actual | 2014 Actual | 2015 budget | 2015 YTD | 2015 Estimate | 2016 Budget | % change 15-16 |
|--------------------------------|-----------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Recreation Expenditures | | | | | | | | | |
| 1-552-1000 | Salaries and Wages | 97,405 | 95,787 | 91,901 | 97,600 | 96,228 | 97,600 | 100,115 | 3% |
| 1-552-2000 | WI Retirement | 4,612 | 5,262 | 4,418 | 5,400 | 4,964 | 5,400 | 5,360 | -1% |
| | WI Retirement-Employee | (2,488) | (2,737) | (2,209) | (2,700) | (2,482) | (2,700) | (2,680) | -1% |
| 1-552-2005 | Life Insurance | 29 | 30 | 31 | 50 | 29 | 50 | 50 | 0% |
| 1-552-2010 | Social Security | 7,622 | 7,553 | 6,993 | 7,475 | 7,308 | 7,475 | 7,700 | 3% |
| 1-552-2015 | Health/Dental Insurance | 3,547 | 4,151 | 4,103 | 6,400 | 6,042 | 6,400 | 6,000 | -6% |
| 1-552-2025 | Disability Insurance | 117 | 94 | 78 | 105 | 73 | 105 | 105 | 0% |
| 1-552-2030 | Unemployment | 234 | 189 | 11 | - | | | | |
| | <i>wages and benefit subtotal</i> | 110,844 | 110,140 | 105,326 | 114,330 | 112,162 | 114,330 | 116,650 | 2% |
| 1-552-3100 | Utilities-Telephone | 1,657 | 1,765 | 1,654 | 1,500 | 1,284 | 1,700 | 1,700 | 13% |
| 1-552-3110 | Utilities-Heating | 4,353 | 5,281 | 6,822 | 5,500 | 3,218 | 4,500 | 5,500 | 0% |
| 1-552-3120 | Utilities-Electricity | 11,619 | 7,500 | 7,673 | 8,000 | 9,926 | 8,000 | 8,000 | 0% |
| 1-552-3130 | Operating Expenses | 805 | 158 | 684 | 700 | 133 | - | 700 | 0% |
| 1-552-3198 | Building and Grounds | 3,517 | 6,305 | 2,704 | 2,000 | 2,610 | 2,500 | 2,500 | 25% |
| 1-552-3180 | Program Expenses | 3,513 | 2,709 | 6,951 | 6,500 | 9,983 | 7,700 | 6,900 | 6% |
| 1-552-3140 | Pool Expenses | 14,765 | 8,080 | 11,883 | 7,500 | 8,454 | 7,500 | 7,500 | 0% |
| 1-552-3150 | Instructor Fees | 22,586 | 17,938 | 11,056 | 11,525 | 8,086 | 7,850 | 8,000 | -31% |
| 1-552-3700 | Sunset Playhouse Programs | 1,517 | 3,614 | 2,218 | 2,485 | 2,945 | 3,100 | 3,100 | 25% |
| 1-552-3710 | Wauwatosa Programs | 1,282 | 1,310 | 826 | 500 | 402 | 500 | 500 | 0% |
| 1-552-3720 | EGJG Safety Village | | 1,560 | 1,430 | 1,500 | | 2,000 | 1,500 | 0% |
| 1-552-3730 | YMCA Programs | | | 692 | 1,280 | 1,072 | 850 | 1,280 | 0% |
| | New Berlin Programs | | | 1,791 | | 742 | 1,200 | 1,700 | |
| 1-552-3200 | Swimming Program | 2,927 | 3,499 | 3,648 | 3,860 | 632 | 632 | 1,000 | -74% |
| 1-552-3300 | Tennis Program | 1,027 | 814 | 1,319 | 1,025 | 843 | 850 | 1,000 | -2% |
| 1-552-3400 | Printing Expense | 6,226 | 6,627 | 5,121 | 5,500 | 3,680 | 5,000 | 5,500 | 0% |
| 1-552-3420 | Soda/Snack Expense | 5,892 | 4,232 | 5,047 | 4,350 | 2,478 | 2,700 | 3,500 | -20% |
| 1-552-3490 | Office Supplies and Misc | 190 | 716 | 138 | 150 | 125 | 150 | 150 | 0% |
| 1-552-3500 | Childrens' Programs | 168 | 769 | 958 | 600 | 637 | 637 | 600 | 0% |
| 1-552-3600 | Baseball Program | 5,703 | 5,434 | 5,691 | 5,500 | 6,498 | 6,200 | 6,200 | 13% |
| 1-552-4200 | Camp Elm Grove | 787 | 800 | 597 | 950 | 956 | 956 | 1,000 | 5% |
| 1-552-4900 | Misc expense | 2,437 | 1,860 | 1,277 | 1,200 | 1,459 | 1,500 | 1,200 | 0% |
| 1-552-4901 | On-line registration fees | 3,118 | 3,682 | 2,655 | 3,000 | 2,520 | 3,000 | 3,000 | 0% |
| 1-552-4910 | Training | 884 | 880 | 1,055 | 1,000 | 1,034 | 912 | 1,000 | 0% |
| 1-552-4920 | Bike Safety Program | 399 | | | - | - | | | |
| | <i>other expense subtotal</i> | 95,372 | 85,533 | 83,890 | 76,125 | 69,717 | 69,937 | 73,030 | -4% |
| | expenditures | 206,216 | 195,673 | 189,216 | 190,455 | 181,879 | 184,267 | 189,680 | -0.4% |
| Tax levy required | | 23,785 | 25,721 | 35,112 | 20,370 | 20,725 | 22,950 | 25,970 | |

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

| Account Number | Account Title | 2012 Actual | 2013 Actual | 2014 Actual | 2015 budget | 2015 YTD | 2015 Estimate | 2016 Budget |
|---------------------------------------|---------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| <u>New Equipment</u> | | | | | | | | |
| 1-570-4100 | General Government | | | | | | | |
| 1-570-4200 | Police | 5,312 | 1,315 | 9,495 | 2,100 | 2,078 | 2,100 | 800 |
| 1-570-4300 | Fire | | | | | | | |
| 1-570-4400 | Public Works/ Forestry | 6,900 | | | 12,500 | | 11,700 | |
| 1-570-4500 | Recreation | | | | | | | |
| | New Equipment | 12,212 | 1,315 | 9,495 | 14,600 | 2,078 | 13,800 | 800 |
| <u>Contingency</u> | | | | | | | | |
| 1-322-1100 | Contingency | | | | 100,000 | | | 95,000 |
| 1-322-1111 | Contingency HRA | | | | 35,000 | | | - |
| | total contingency | - | - | - | 135,000 | - | - | 95,000 |
| <u>Transfer to other Funds</u> | | | | | | | | |
| | To municipal water project | | | | | | 8,610 | - |
| | To Library Operating | | | 9,750 | | | | - |
| | To 5 Year Capital Fund | 145,000 | 105,000 | 100,000 | | | 120,000 | - |
| | Transfers to Other Funds | 145,000 | 105,000 | 109,750 | - | - | 128,610 | - |
| <u>Total General Fund</u> | | | | | | | | |
| | Expenditures | 5,739,887 | 5,782,586 | 5,647,859 | 5,935,155 | 4,483,394 | 5,859,564 | 5,964,730 |

| New Equipment | 2016 |
|----------------------|-------------|
| police | |
| ballistic vest | 800 |

**Village of Elm Grove
Library**

Library Operations

| | 2012 Actual | 2013 Actual | 2014 Actual | 2015 budget | 2015 estimate | 2016 Budget |
|-------------------|----------------|----------------|----------------|----------------|------------------|----------------|
| Expenditures | 391,296 | 395,075 | 396,489 | 416,525 | 396,272 | 407,625 |
| <u>Revenue</u> | | | | | | |
| Fines and Fees | 14,628 | 13,800 | 13,164 | 13,500 | 12,750 | 13,000 |
| Other Grants | | | | | 435 | 810 |
| Crossover Lending | 32,269 | 31,196 | 30,515 | 29,400 | 28,965 | 28,270 |
| Outside Revenue | 46,897 | 44,996 | 43,679 | 42,900 | 42,150 | 42,080 |
| Village Support | 344,399 | 350,079 | 352,810 | 373,625 | 354,122 | 365,545 |

PERSONNEL:

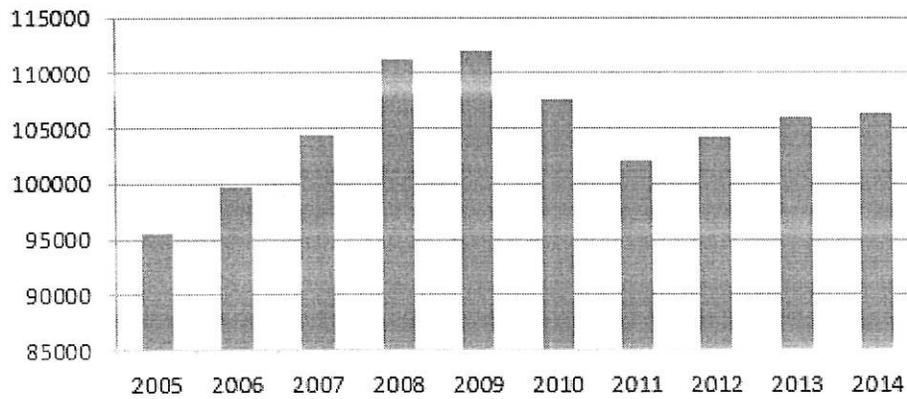
Full-time Equivalency FTE

| | |
|---------------------------|-------------|
| Library Director | 1.00 |
| Children's Librarian | 1.00 |
| Reference Librarians -4 | 2.16 |
| Library Assistants-3 | 1.80 |
| Student Pages (clerks)- 6 | <u>1.20</u> |
| Total | 7.16 |

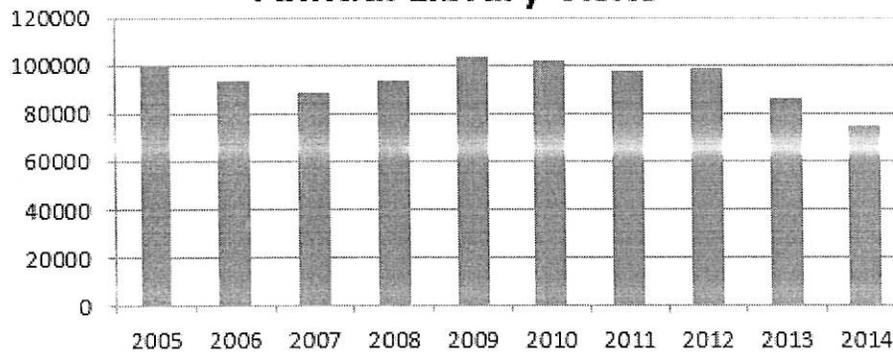
Usage Statistics 2014 (from annual report)

| | |
|---|------------------------------------|
| Number of Elm Grove residents with library cards: | 4,974 |
| Library Hours per week | 56 |
| Square Footage of Library | 9150 |
| Number of Public Computers | 13 includes 6 with internet access |
| Children's programs: | 167 programs, 4,561 attendees |
| Young Adult programs | 27 programs, 2,152 attendees |
| Adult programs: | 7 programs, 621 attendees |
| Total: | 177 programs, 7334 attendees |

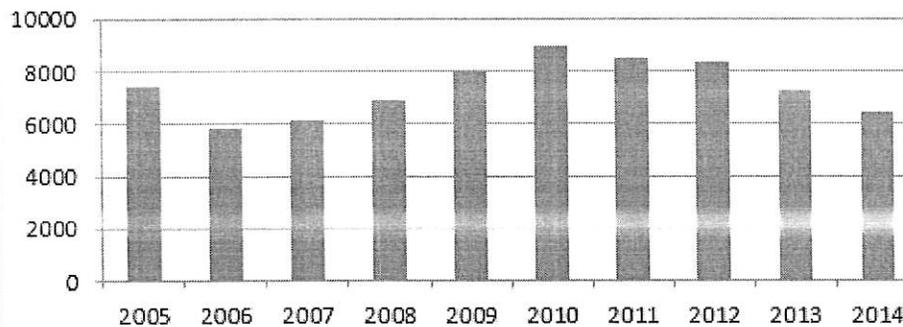
Annual Library Checkouts



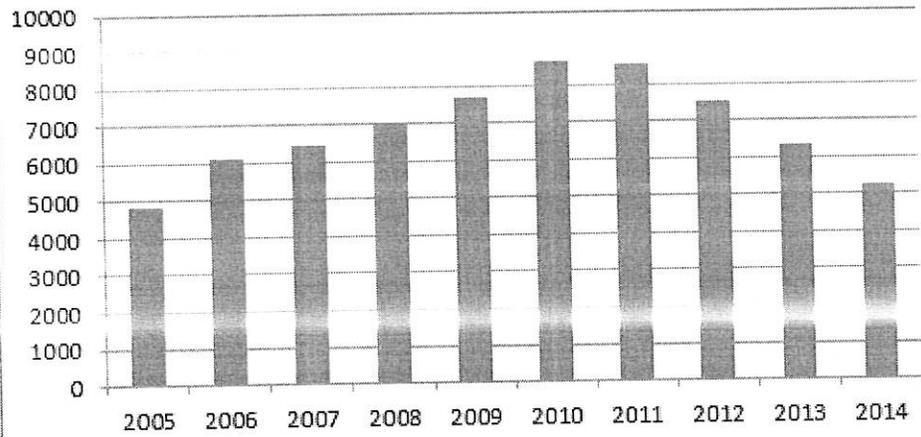
Annual Library Visits



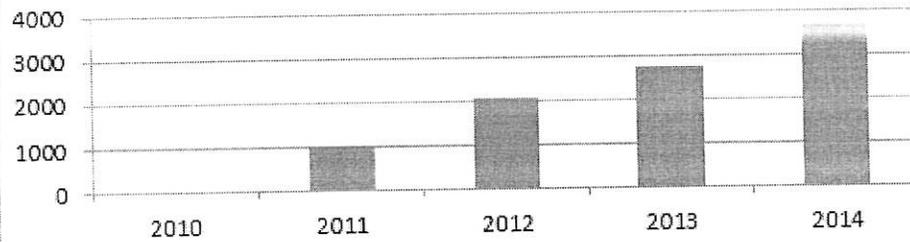
Annual Library Reference Questions



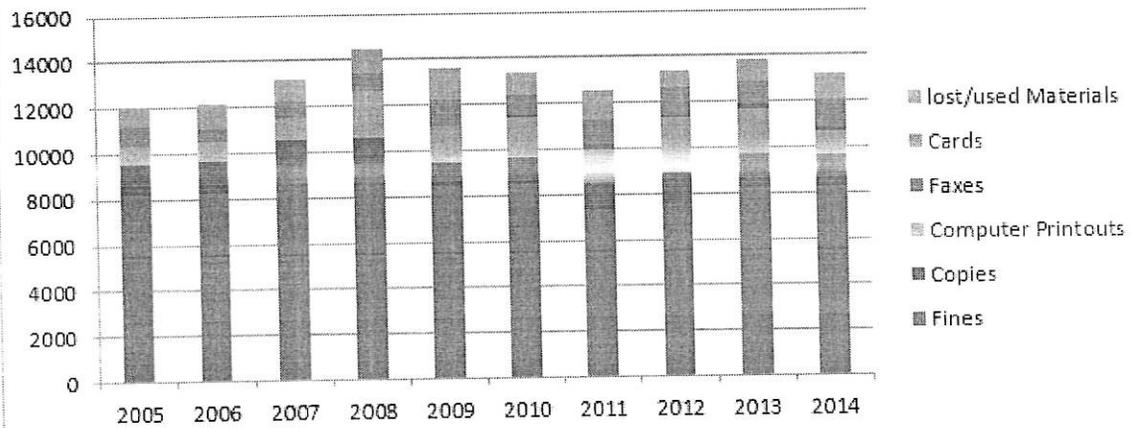
Annual Library Computer Usage



Annual Library E-materials Usage



Library Fines and Fees collected



**Village of Elm Grove
Library Fund**

10/31/15

| Account Number | Account Name | 2012 Actual | 2013 Actual | 2014 Actual | 2015 Budget | 2015 YTD | 2015 Estimated | 2016 Budget | %CHANGE 15-16 |
|----------------------|----------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|---------------|
| Revenue | | | | | | | | | |
| 6-360-0110 | Tax Levy | 345,225 | 336,980 | 359,250 | 348,425 | 348,425 | 348,425 | 350,000 | 0% |
| 6-446-1100 | Crossover Lending | 32,269 | 31,196 | 30,078 | 28,965 | 14,481 | 28,965 | 28,270 | -2% |
| | Other State and County Aid | | | 437 | 435 | | 435 | 810 | |
| 6-446-1000 | Misc Revenue | 14,628 | 13,800 | 13,164 | 13,500 | 10,401 | 12,750 | 13,000 | -4% |
| 6-322-0200 | Interest Income | 360 | 285 | 274 | 200 | 208 | 300 | 300 | 50% |
| 6-451-2000 | Trf fr General Fund | | 200 | 9,750 | | | | | |
| | Fund Balance Used | | | | 25,000 | | | 15,245 | |
| Total Revenue | | 392,482 | 382,461 | 412,953 | 416,525 | 373,515 | 390,875 | 407,625 | -2% |

| | | | | | | | | | |
|---------------------------|---------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|------------|
| Expenditures | | | | | | | | | |
| 1-551-1000 | Salaries | 251,579 | 256,739 | 262,463 | 269,000 | 219,612 | 266,500 | 275,000 | 2% |
| 1-551-2000 | WI Retirement | 26,626 | 30,571 | 30,344 | 32,000 | 24,168 | 30,500 | 31,000 | -3% |
| | WRS Employee Share | (13,272) | (15,250) | (15,122) | (16,000) | (12,084) | (15,250) | (15,500) | -3% |
| 1-551-2005 | Life Insurance | 679 | 596 | 501 | 580 | 417 | 580 | 650 | 12% |
| 1-551-2010 | Social Security | 19,289 | 19,785 | 20,355 | 21,750 | 17,319 | 20,652 | 21,400 | -2% |
| 1-551-2015 | Health/Dental Insur | 24,035 | 24,638 | 16,877 | 24,000 | 6,852 | 8,000 | 8,300 | -65% |
| 1-551-2025 | Disability Insur | 235 | 185 | 145 | 225 | 132 | 215 | 225 | 0% |
| 1-551-2025 | Unemployment | | | | | | | | |
| | Total Wages and Benefits | 309,171 | 317,264 | 315,563 | 331,555 | 256,416 | 311,197 | 321,075 | -3% |
| 1-551-3100 | Books | 27,081 | 26,750 | 28,351 | 27,750 | 20,955 | 27,750 | 28,000 | 1% |
| 1-551-3103 | Children/Young Adult | 9,851 | 10,011 | 9,993 | 9,600 | 9,231 | 9,600 | 10,000 | 4% |
| 1-551-3105 | Audio/Visual Materials | 4,234 | 3,893 | 3,695 | 4,570 | 3,955 | 4,570 | 5,000 | 9% |
| 1-551-3110 | Periodicals | 7,373 | 5,537 | 6,579 | 7,300 | 1,053 | 7,300 | 7,300 | 0% |
| | Total Materials | 48,539 | 46,191 | 48,618 | 49,220 | 35,194 | 49,220 | 50,300 | - |
| 1-551-3200 | Dues/memberships | 381 | 143 | 303 | 650 | 573 | 560 | 650 | 0% |
| | Professional Subscriptions | - | - | 50 | 1,000 | 1,195 | 1,195 | 1,200 | 20% |
| 1-551-3220 | Training/Conferences | 746 | 991 | 1,006 | 1,500 | 799 | 1,510 | 1,600 | 7% |
| 1-551-3300 | Supplies & Equipment | 6,287 | 8,129 | 7,055 | 7,400 | 5,950 | 7,400 | 7,400 | 0% |
| 1-551-3310 | Copy Machine | 1,886 | 2,316 | 3,008 | 2,600 | 2,133 | 2,600 | 2,600 | 0% |
| 1-551-3320 | Computer Maintenance | 21,068 | 16,185 | 17,731 | 18,500 | 16,288 | 18,500 | 18,500 | 0% |
| 1-551-3400 | Telephone | 907 | 759 | 706 | 900 | 567 | 900 | 900 | 0% |
| 1-551-3420 | Postage | 208 | 395 | 400 | 400 | 23 | 400 | 400 | 0% |
| 1-551-3430 | Misc Programs | 530 | 370 | 299 | 900 | 750 | 900 | 1,000 | 11% |
| 1-551-3435 | Mileage | 913 | 670 | 301 | 900 | 464 | 890 | 1,000 | 11% |
| 1-551-3499 | Printing & Misc | 660 | 1,662 | 1,449 | 1,000 | 742 | 1,000 | 1,000 | 0% |
| | total other expenditures | 33,586 | 31,620 | 32,308 | 35,750 | 29,484 | 35,855 | 36,250 | 1% |
| Total Expenditures | | 391,296 | 395,075 | 396,489 | 416,525 | 321,094 | 396,272 | 407,625 | -2% |

| Fund Balance Reconciliation | |
|------------------------------------|-----------|
| Fund Balance 1/1/15 | 22,548 |
| plus est revenue | 390,875 |
| less est expenditures | (396,272) |
| estimated fund balance 12/31/15 | 17,151 |

VILLAGE OF ELM GROVE
Emergency Medical Services Fund

| | 2012 Actual | 2013 Actual | 2014 Actual | 2015 Budget | 2015 Estimate | 2015 Proposed |
|----------------|----------------|----------------|----------------|----------------|------------------|------------------|
| Ambulance fees | \$102,065 | \$92,745 | \$102,065 | \$90,500 | \$104,355 | \$105,000 |
| Expenses | \$290,533 | \$287,346 | \$288,513 | \$281,075 | \$289,800 | \$295,700 |

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> | <u>2014</u> |
|------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| 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 |
| Mutual Aid to EG | 3 | 1 | 6 | 3 | 1 | 1 |
| # of Calls | 292 | 269 | 301 | 300 | 262 | 283 |

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

| Account Number | Account Name | 2012 Actual | 2013 actual | 2014 Actual | 2015 Budget | 2015 YTD | 2015 Estimate | 2016 Budget | %CHANGE 15-16 |
|----------------|----------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|---------------|
| Revenue | | | | | | 10/31/15 | | | |
| 8-360-0110 | Tax Levy | 191,690 | 188,500 | 179,250 | 179,575 | 179,575 | 179,575 | 179,575 | 0% |
| 8-441-6000 | Ambulance Fees | 102,065 | 92,745 | 102,134 | 90,500 | 91,678 | 104,355 | 105,000 | 16% |
| 8-441-6500 | Blood Draw Fees | | 348 | 621 | 750 | 835 | 1,000 | 1,000 | 33% |
| 8-481-1000 | Interest | 415 | 470 | 509 | 250 | 276 | 525 | 525 | 110% |
| | Fund Balance Applied | | | | 10,000 | | | 9,600 | -4% |
| | Total Revenue | 294,170 | 282,063 | 282,514 | 281,075 | 272,364 | 285,455 | 295,700 | 5% |

Expenditures

| | | | | | | | | | |
|------------|-----------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|------------|
| 1-522-1000 | Salaries-Admin | 2,100 | 2,100 | 2,100 | 2,500 | 1,750 | 2,500 | 2,500 | 0% |
| 1-522-1100 | Paid-on-Call Wages | 150,756 | 137,783 | 147,115 | 141,000 | 100,025 | 145,000 | 145,375 | 3% |
| 1-522-1200 | Police EMT wages | 73,602 | 75,240 | 74,386 | 80,650 | 65,776 | 80,850 | 83,100 | 3% |
| 1-522-2000 | WI retirement | 19,710 | 19,382 | 14,429 | 13,625 | 12,269 | 13,625 | 13,000 | -5% |
| | Employee WRs | | | (277) | (4,550) | (3,746) | (4,550) | (4,700) | |
| 1-522-2010 | Social Security | 11,899 | 16,168 | 16,872 | 17,150 | 12,692 | 17,475 | 18,000 | 5% |
| | wages and benefit subtotal | 258,067 | 250,673 | 254,625 | 250,375 | 188,766 | 254,900 | 257,275 | 3% |
| 1-522-3200 | Fuel & maintenance | 3,854 | 3,889 | 3,911 | 3,500 | 2,929 | 3,500 | 3,500 | 0% |
| 1-522-3230 | Medical supplies | 10,263 | 14,365 | 13,189 | 10,200 | 12,526 | 14,000 | 14,000 | 37% |
| 1-522-3250 | EMT immunizations | 395 | 475 | 325 | 400 | 318 | 500 | 500 | 25% |
| 1-522-3260 | Billing Fees | 5,610 | 6,953 | 6,580 | 7,000 | 5,842 | 7,300 | 7,325 | 5% |
| 1-522-3290 | Miscellaneous | 985 | 649 | 549 | 700 | 1,668 | 700 | 700 | 0% |
| 1-522-3300 | Uniforms | 436 | 1,323 | 1,353 | 1,000 | (1,835) | 1,000 | 1,000 | 0% |
| 1-522-3400 | Communications | 461 | 827 | 1,496 | 1,000 | 225 | 1,000 | 1,000 | 0% |
| | Training | 3,370 | 4,292 | 2,585 | 3,000 | 1,064 | 3,000 | 3,000 | 0% |
| 1-522-3550 | Drill Payments | 3,900 | 3,900 | 3,900 | 3,900 | 3,900 | 3,900 | 3,900 | 0% |
| | New Equipment | 3,192 | | | | | | 3,500 | |
| | other expense subtotal | 32,466 | 36,673 | 33,888 | 30,700 | 26,637 | 34,900 | 38,425 | 25% |
| | Total Expenditures | 290,533 | 287,346 | 288,513 | 281,075 | 215,403 | 289,800 | 295,700 | 5% |

| | |
|---------------------------------|-----------|
| Available fund balance 1/1/15 | 15,118 |
| estimated Revenue | 285,455 |
| estimated Expenditures | (289,800) |
| Estimated Fund Balance 12/31/15 | 10,773 |

New Equipment- 2016
10 pagers at \$350 each

| <u>Assigned Fund Balances</u> | |
|--------------------------------------|----------------|
| ACT 102 Grant Funds | 39,000 |
| EMS Drill Funds | 3,500 |
| EMS General Donations | 500 |
| Donations- TEMS | 5,500 |
| Donations- Koening Estate | 66,500 |
| | <u>115,000</u> |

**VILLAGE OF ELM GROVE
SEWER FUND**

| 2012 Actual | 2013 Actual | 2014 Actual | 2015 Budget | 2015 Estimated | 2016 Proposed |
|----------------|----------------|----------------|----------------|-------------------|------------------|
| \$2,487,840 | \$2,295,700 | \$2,506,325 | \$2,445,585 | \$2,390,210 | \$3,187,535 |

Department Description

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

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

The Village is currently working in partnership with MMSD to resolve infiltration from private property. The Village will continue to use this program as funds are available. No specific project and dollars are budgeted in 2016 but an amendment may be proposed when available funds determined from MMSD. The village will cost share with the City of Brookfield, a project on the Underwood Creek Interceptor. The village is responsible for 28% of the estimated \$2.8 million dollar project. Available funds in the sewer fund will be used.

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**

10/31/15

| Account Number | Account Name | 2012 Actual | 2013 Actual | 2014 Actual | 2015 Budget | 2015 YTD | 2015 Estimate | 2016 Budget | %change 15-16 |
|----------------|---------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|---------------|
| Revenue | | | | | | | | | |
| 2-322-0110 | Sewer Tax Levy | 113,260 | 91,000 | 66,000 | - | | | | |
| | Sewer Levy for Cap Charge | 1,466,740 | 1,464,500 | 1,434,000 | 1,500,000 | 1,500,000 | 1,500,000 | 1,500,000 | |
| | <i>Total Tax Levy</i> | <i>1,580,000</i> | <i>1,555,500</i> | <i>1,500,000</i> | <i>1,500,000</i> | <i>1,500,000</i> | <i>1,500,000</i> | <i>1,500,000</i> | 0% |
| 2-322-0100 | User Charges | 828,266 | 846,890 | 843,559 | 893,085 | 851,022 | 900,263 | 931,300 | 4% |
| 2-322-0200 | Interest Income | 4,358 | 4,265 | 4,059 | 2,500 | 2,829 | 5,000 | 5,000 | 100% |
| 2-322-0300 | Miscellaneous Income | 43 | 8 | 127 | | | | | |
| | MMSD PPII reimb | 75,173 | 28,600 | 256,755 | 50,000 | | | | |
| | Total Revenue | 2,487,840 | 2,435,263 | 2,604,500 | 2,445,585 | 2,353,851 | 2,405,263 | 2,436,300 | 0% |

| | | | | | | | | | |
|---------------------|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|--------------|
| Expenditures | | | | | | | | | |
| | MMSD Capital Charges | 1,467,083 | 1,464,743 | 1,432,833 | 1,618,500 | 1,618,125 | 1,618,125 | 1,625,500 | 0.4% |
| 2-323-0100 | MMSD User Charges | 297,649 | 310,463 | 318,672 | 335,700 | 251,431 | 338,000 | 332,500 | -1.0% |
| 2-323-0300 | Inspection/Engineering | 5,902 | 9,361 | 15,396 | 15,000 | 6,086 | 10,000 | 15,000 | 0.0% |
| 2-323-0400 | Repair/maintenance | 36,659 | 39,225 | 60,530 | 60,000 | 44,836 | 60,000 | 60,000 | 0.0% |
| | Projects-PPII | 72,983 | 28,600 | 291,675 | 50,000 | 3,134 | 5,000 | | |
| | Project- Pilgrim Rd-Underwood Creek Interceptor | | | | | | | 784,000 | |
| 2-570-6100 | New Equipment | | - | 946 | | | | 22,000 | |
| 2-323-0500 | Administrative Transfer | 55,380 | 54,840 | 54,528 | 58,000 | 38,951 | 52,000 | 54,000 | -6.9% |
| 2-323-0600 | Legal and Audit | 3,605 | 3,584 | 3,400 | 4,000 | 2,750 | 4,000 | 4,000 | 0.0% |
| 2-519-3440 | Insurance | 15,008 | 15,175 | 15,526 | 16,500 | 14,996 | 15,000 | 16,000 | -3.0% |
| 2-323-0800 | Utilities/Misc | 1,875 | 551 | 319 | 4,000 | 3,216 | 4,200 | 4,500 | 12.5% |
| 2-324-0200 | Trf to Debt Service | 467,057 | 365,985 | 312,500 | 283,885 | 283,885 | 283,885 | 270,035 | -4.9% |
| | Expenditures other than MMSD Capital | 956,118 | 827,784 | 1,073,492 | 827,085 | 649,285 | 772,085 | 1,562,035 | |
| | Total Expenditures | 2,423,201 | 2,292,527 | 2,506,325 | 2,445,585 | 2,267,410 | 2,390,210 | 3,187,535 | 30.3% |

use of f/b (751,235)

New Equipment

scada equipment and software

22,000

22,000

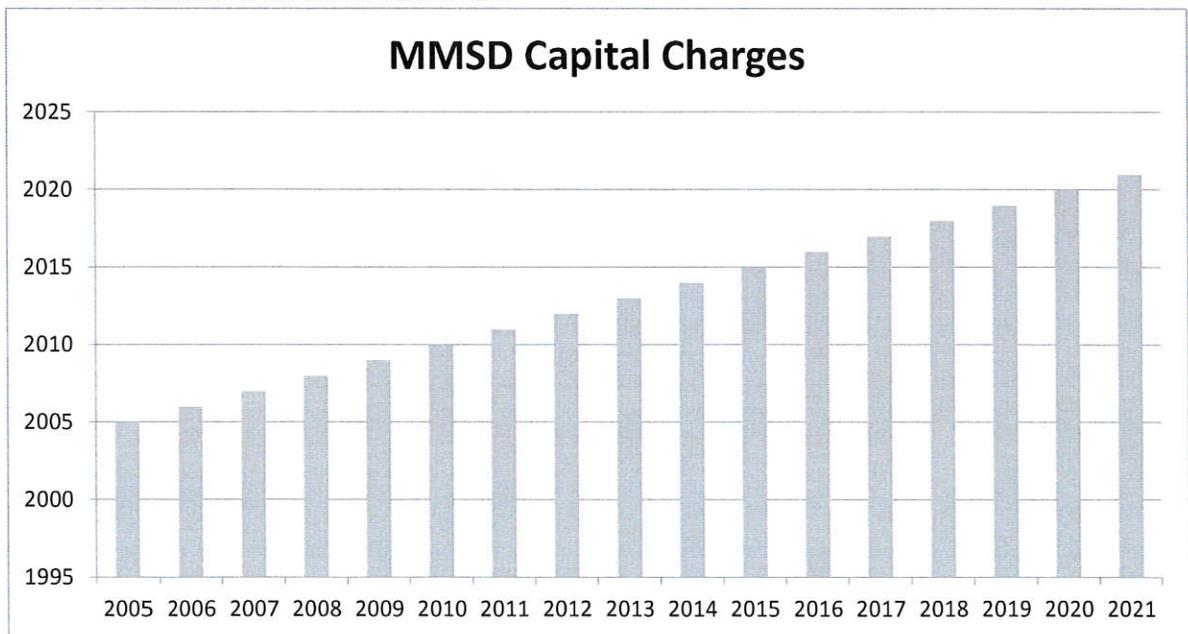
| | |
|---------------------------------|------------------|
| Fund Balance 1/1/15 | 1,327,426 |
| plus est revenue | 2,405,263 |
| less est expenditures | (2,390,210) |
| estimated fund balance 12/31/15 | <u>1,342,479</u> |

| | sewer fees | increase |
|------|------------|----------|
| 2016 | 303.96 | 2.96 |
| 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 2% increase | 1,050,056,300 | \$ 1.547 | 1,624,437 | 5,935 | 2016 | |
| 2016 estimate 3.0% increase | 1,081,557,989 | \$ 1.565 | 1,692,638 | 68,201 | 2017 | |
| 2017 estimate 3.0% increase | 1,114,004,729 | \$ 1.580 | 1,760,127 | 67,489 | 2018 | |
| 2018 estimate 3.0% increase | 1,147,424,871 | \$ 1.483 | 1,701,631 | (58,496) | 2019 | |
| 2019 estimate 3.0% increase | 1,181,847,617 | \$ 1.517 | 1,792,863 | 91,232 | 2020 | |
| 2020 estimate 3.0% increase | 1,217,303,046 | \$ 1.690 | 2,057,242 | 264,379 | 2021 | |

beginning in 2005 does not include TIF equalized value.



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

Village of Elm Grove Stormwater Fund

Stormwater Operations

| 2012 Actual | 2013 Actual | 2014 Actual | 2015 Budget | 2015 Estimated | 2016 Proposed |
|----------------|----------------|----------------|----------------|-------------------|------------------|
| \$824,979 | \$587,194 | \$671,534 | \$590,920 | \$712,920 | \$617,320 |

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 identified in 2014 as needing repair to the under road culvert was done in 2015 using available funds.

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

Personnel:

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

**Village of Elm Grove
Stormwater Operations Fund**

| Account Name | 2012 Actual | 2013 Actual | 2014 Actual | 2015 Budget | 2015 YTD | 2015 Estimate | 2016 Budget | %CHANGE 14-15 |
|---|----------------|----------------|----------------|----------------|-------------|------------------|----------------|------------------|
| Revenue | | | | | | | | |
| Operating Revenue | 10/31/2015 | | | | | | | |
| Tax Levy | 197,595 | 179,000 | 179,000 | 179,000 | 179,000 | 179,000 | 179,000 | 0% |
| Stormwater Utility Fee | 469,748 | 409,741 | 413,828 | 418,100 | 381,340 | 418,100 | 435,000 | 4% |
| Culvert Installations | 9,247 | 1,584 | 11,019 | 8,000 | 572 | 8,000 | 8,000 | 0% |
| Interest Income | 1,125 | 1,165 | 964 | 500 | 45 | 500 | 500 | 0% |
| | 677,715 | 591,490 | 604,811 | 605,600 | 560,957 | 605,600 | 622,500 | 3% |
| Other Sources | | | | | | | | |
| ant- Native Plant Landscape Restoration | | | | | | 35,000 | | |
| Michels settlement | 182,763 | | | | | | | |
| Total Revenue | 677,715 | 591,490 | 604,811 | 605,600 | 560,957 | 640,600 | 622,500 | 3% |

| Account Name | 2012 Actual | 2013 Actual | 2014 Actual | 2015 Budget | 2015 YTD | 2015 Estimate | 2016 Budget | %CHANGE 15-16 |
|--|----------------|----------------|----------------|----------------|-------------|------------------|----------------|------------------|
| Expenditures | | | | | | | | |
| Operating Expenses | | | | | | | | |
| Consulting Services | 455 | 4,410 | 20,881 | 10,000 | 29,384 | 22,000 | 10,000 | 0% |
| Admin and DPW Labor | 159,880 | 156,620 | 159,852 | 158,500 | 119,931 | 158,500 | 158,500 | 0% |
| Legal And Audit | 3,650 | 4,787 | 4,725 | 5,000 | 3,250 | 5,000 | 5,000 | 0% |
| Infrastructure Maintenance | 53,775 | 54,996 | 78,132 | 60,000 | 46,296 | 60,000 | 60,000 | 0% |
| <i>subtotal</i> | 217,760 | 220,813 | 263,590 | 233,500 | 198,861 | 245,500 | 233,500 | 0% |
| Stormwater Projects | | | | | | | | |
| Pilgrim Road | | | 33,644 | | 96,777 | 110,000 | | |
| MMSD Native Landscape Restoration | | | | | 19,575 | 35,000 | | |
| Payback of advance | 60,675 | | | | | | | |
| Trf to Capital Fund | 146,500 | | | | | | 7,000 | |
| Trf to Debt Service | 400,044 | 366,382 | 374,300 | 357,420 | 357,420 | 357,420 | 376,820 | 5% |
| <i>subtotal</i> | 607,219 | 366,382 | 374,300 | 357,420 | 357,420 | 357,420 | 383,820 | 7% |
| Total Expenditures | 824,979 | 587,195 | 671,534 | 590,920 | 672,633 | 747,920 | 617,320 | 4% |

| | |
|--------------------------|-------|
| increase in fund balance | 5,180 |
|--------------------------|-------|

| | |
|-----------------------|---------------|
| Fund Balance 1/1/15 | 173,610 |
| Revenue | 640,600 |
| expense | (747,920) |
| Fund Balance 12/31/15 | <u>66,290</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
2008 increased \$8, \$10 in 2009, 2010
2011 includes \$18.00 per year to payback litigation costs advanced
2013 reduced by \$18 per REU

Annual REU Escalator Factor (after 2013) 1%

| Properties (per R&M 2/15/05) | <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 |

| <u>Year</u> | <u>Charge/</u> <u>REU</u> | <u>Single</u> <u>Family</u> | <u>Multi</u> <u>Family</u> | <u>Condominium</u> | <u>Non</u> <u>Residential</u> | <u>Total</u> | <u>Debt Pymt</u> |
|-------------|------------------------------|--------------------------------|-------------------------------|--------------------|----------------------------------|--------------|------------------|
| 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 | \$ 260,214 | \$ 5,874 | \$ 27,087 | \$ 163,698 | \$ 465,873 | \$ 386,167 |
| 2012 | \$ 139.6 | \$ 269,214 | \$ 5,974 | \$ 27,362 | \$ 165,356 | \$ 470,592 | \$ 400,044 |
| 2013 | \$ 121.6 | \$ 259,214 | \$ 5,874 | \$ 23,834 | \$ 144,035 | \$ 409,914 | \$ 366,383 |
| 2014 | \$ 122.8 | \$ 269,214 | \$ 5,874 | \$ 24,069 | \$ 145,457 | \$ 413,959 | \$ 374,303 |
| 2015 | \$ 124.0 | \$ 279,214 | \$ 5,974 | \$ 24,314 | \$ 146,937 | \$ 418,172 | \$ 357,419 |
| 2016 | \$ 129.04 | \$ 251,370 | \$ 5,484 | \$ 25,292 | \$ 152,848 | \$ 434,994 | \$ 376,819 |
| 2017 | \$ 130.33 | \$ 253,883 | \$ 5,539 | \$ 25,545 | \$ 154,376 | \$ 439,343 | \$ 380,719 |
| 2018 | \$ 131.63 | \$ 256,415 | \$ 5,594 | \$ 25,799 | \$ 155,916 | \$ 443,724 | \$ 384,419 |
| 2019 | \$ 132.95 | \$ 258,987 | \$ 5,650 | \$ 26,058 | \$ 157,479 | \$ 448,174 | \$ 372,919 |
| 2020 | \$ 134.28 | \$ 261,577 | \$ 5,707 | \$ 26,319 | \$ 159,055 | \$ 452,658 | \$ 386,519 |
| 2021 | \$ 135.62 | \$ 264,188 | \$ 5,764 | \$ 26,582 | \$ 160,642 | \$ 457,176 | \$ 394,719 |
| 2022 | \$ 136.98 | \$ 266,837 | \$ 5,822 | \$ 26,848 | \$ 162,253 | \$ 461,760 | \$ 397,619 |
| 2023 | \$ 138.35 | \$ 269,506 | \$ 5,880 | \$ 27,117 | \$ 163,876 | \$ 466,379 | \$ 399,863 |
| 2024 | \$ 139.73 | \$ 272,194 | \$ 5,939 | \$ 27,387 | \$ 165,510 | \$ 471,030 | \$ 391,800 |
| 2025 | \$ 141.13 | \$ 274,921 | \$ 5,998 | \$ 27,661 | \$ 167,168 | \$ 475,748 | \$ 388,550 |
| | | \$ 4,987,445 | \$ 108,816 | \$ 512,234 | \$ 3,032,667 | \$ 8,638,061 | \$ 7,394,185 |

**Village of Elm Grove
Debt Service Fund**

| Account Name | 2012 Actual | 2013 Actual | 2014 Actual | 2015 Budget | 2015 YTD | 2015 Estimate | 2016 Budget | % change 15-16 |
|----------------------------|----------------|----------------|----------------|----------------|-------------|------------------|----------------|-------------------|
| Revenue | | | | | | | | |
| Tax Levy | - | - | - | - | - | - | | |
| Interest Income | 1,059 | 1,055 | 1,172 | 750 | 780 | 1,200 | 1,200 | 60% |
| Interest on Advance | 701 | 360 | 277 | 300 | - | 300 | 300 | 0% |
| Interfund Transfers | | | | | | | | |
| From Sewer Fund | 467,057 | 365,985 | 312,500 | 283,885 | 283,885 | 283,885 | 270,035 | -5% |
| From Capital - | | | | | | 2,918 | 2,918 | |
| From Stmwtr Utility | 400,044 | 366,382 | 374,300 | 357,419 | 357,420 | 357,419 | 376,820 | 5% |
| From Stmwtr TIF | 344,383 | 353,252 | 408,260 | 410,773 | 410,773 | 410,773 | 459,773 | 12% |
| total revenue | 1,213,244 | 1,087,034 | 1,096,509 | 1,053,127 | 1,052,858 | 1,056,495 | 1,111,046 | |
| Refunding Debt Issued | 9,450,000 | | | | | | | |
| Refunding Premium | 225,482 | | | | | | | |
| revenue and other sources | 10,888,726 | 1,087,034 | 1,096,509 | 1,053,127 | 1,052,858 | 1,056,495 | 1,111,046 | 5% |
| Expenditures | | | | | | | | |
| Principal | 960,000 | 850,000 | 880,000 | 855,000 | 857,918 | 857,918 | 927,918 | 9% |
| Interest and fees | 149,415 | 235,619 | 215,046 | 197,076 | 197,076 | 197,076 | 181,626 | -8% |
| expenditures | 1,109,415 | 1,085,619 | 1,095,046 | 1,052,076 | 1,054,994 | 1,054,994 | 1,109,544 | |
| Principal -refunded debt | 9,651,410 | | | | | | | |
| Bond Issuance costs | 125,206 | | | | | | | |
| total expenditures | 10,886,031 | 1,085,619 | 1,095,046 | 1,052,076 | 1,054,994 | 1,054,994 | 1,109,544 | 5% |

| Debt Service Fund Balance Summary | |
|--|-------------|
| Balance at 1/1/15 | 869,705 |
| revenue (per above) | 1,056,495 |
| expenditures | (1,054,994) |
| Est Balance at 12/31/15 | 871,206 |
| Advanced to TIF fund | (469,534) |
| Est Available 12/31/15 | 401,672 |

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
LONG TERM DEBT
12/31/2015

| | Original Balance | Balance @ 1/1/15 | Payments | Balance @ 12/31/15 | 2016 Payments | | |
|-------------------------------------|------------------|------------------|----------------|--------------------|----------------|----------------|------------------|
| | | | | | Principal | Interest | total |
| | | | | | #1-591-3100 | #1-592-3100 | |
| Stormwater Project | | | | | | | |
| GO Refunding Bonds 2012 | 9,450,000 | 9,080,000 | 580,000 | 8,500,000 | 660,000 | 176,591 | 836,591 |
| Sewer/ FLOW settlement | | | | - | | | - |
| GO Refunding Bonds 2010 | 2,120,000 | 540,000 | 275,000 | 265,000 | 265,000 | 5,035 | 270,035 |
| Trunked Radio Infrastructure | | | | - | | | - |
| Note -Waukesha County | 23,346 | 23,346 | 2,918 | 20,428 | 2,918 | - | 2,918 |
| | | <u>9,643,346</u> | <u>857,918</u> | <u>8,785,428</u> | <u>927,918</u> | <u>181,626</u> | <u>1,109,544</u> |
| | | | | | | | 1,109,544 |

| Summary of Notes: | Date of Issue | Interest Rate | Principal Due | Interest Pymt date | Original Amount | Balance 12/31/15 |
|-------------------------------------|---------------|---------------|---------------|--------------------|-----------------|---------------------|
| Stormwater Project | | | | | | |
| GO Refunding Bonds 2012 | 2012 | 1.0-2.25% | 8/1/12-25 | 2/1 & 8/1 | 9,450,000 | 8,500,000 |
| Sewer/ FLOW settlement | | | | | | |
| 2001 GO Refunding Bonds | 2010 | .50-1.9% | 10/1/10-16 | 4/1 & 10/1 | 2,115,000 | 265,000 |
| Trunked Radio Infrastructure | | | | | | |
| Note -Waukesha County | 2014 | 0.00% | - | n/a | 23,346 | 20,428 |
| | | | | | | <u>\$ 8,785,428</u> |

| Village debt limit is 5% of equalized value | | |
|--|---------------------------|----------------------|
| value | as of 1/1/15 | \$ 1,076,396,900 |
| | maximum | <u>5%</u> |
| | | <u>\$ 53,819,845</u> |
| | add'l borrowing available | \$ 45,034,417 |

**Village of Elm Grove
GO Payment Obligation by Year**

| Funding | Stormwater Fees and TIF | | | Sewer Fees and Levy | | | Trunked Radio Note | | | Combined | | |
|---------|-------------------------|------------------|------------------|---------------------|--------------|----------------|--------------------|----------|---------------|------------------|------------------|------------------|
| | 2012 Refunding Debt | | | 2010 Debt | | | 2014 Debt | | | | | |
| Year | Principal | Interest | total | Principal | Interest | total | Principal | Interest | total | Principal | Interest | total |
| 2016 | 660,000 | 176,591 | 836,591 | 265,000 | 5,035 | 270,035 | 2,918 | - | 2,918 | 927,918 | 181,626 | 1,109,544 |
| 2017 | 725,000 | 163,391 | 888,391 | | | | 2,918 | - | 2,918 | 727,918 | 163,391 | 891,309 |
| 2018 | 785,000 | 148,891 | 933,891 | | | | 2,918 | - | 2,918 | 787,918 | 148,891 | 936,809 |
| 2019 | 830,000 | 133,191 | 963,191 | | | | 2,918 | - | 2,918 | 832,918 | 133,191 | 966,109 |
| 2020 | 880,000 | 116,591 | 996,591 | | | | 2,918 | - | 2,918 | 882,918 | 116,591 | 999,509 |
| 2021 | 935,000 | 98,991 | 1,033,991 | | | | 2,918 | - | 2,918 | 937,918 | 98,991 | 1,036,909 |
| 2022 | 965,000 | 80,291 | 1,045,291 | | | | 2,918 | - | 2,918 | 967,918 | 80,291 | 1,048,209 |
| 2023 | 995,000 | 59,786 | 1,054,786 | | | | | | | 995,000 | 59,786 | 1,054,786 |
| 2024 | 840,000 | 38,393 | 878,393 | | | | | | | 840,000 | 38,393 | 878,393 |
| 2025 | 885,000 | 19,913 | 904,913 | | | | | | | 885,000 | 19,913 | 904,913 |
| 2026 | | | - | | | | | | | | | - |
| | 8,500,000 | 1,036,029 | 9,536,029 | 265,000 | 5,035 | 270,035 | 20,426 | - | 20,426 | 8,785,426 | 1,041,064 | 9,826,490 |

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

| Account Name | 2012 Actual | 2013 Actual | 2014 Actual | 2015 Budget | 2015 YTD | 2015 Estimate | 2016 Budget |
|--------------------------------|----------------|----------------|----------------|----------------|-------------|------------------|----------------|
| Revenue | | | | | | | |
| Tax Increment -Initial Project | 341,594 | 475,181 | 435,349 | 365,800 | 379,346 | 379,346 | 329,240 |
| Tax Increment - MSP/Heritage | - | - | - | 73,700 | 76,417 | 76,417 | 160,430 |
| Total Tax Increment | 341,594 | 475,181 | 435,349 | 439,500 | 455,763 | 455,763 | 489,670 |
| State Computer Aid | 13,420 | 7,733 | | 7,000 | 6,876 | 6,876 | 7,000 |
| New Property Connection fees | | | | | 67,706 | 67,706 | - |
| | 355,014 | 482,914 | 435,349 | 446,500 | 530,345 | 530,345 | 496,670 |

| | | | | | | | |
|-------------------------------------|---------|---------|---------|----------|---------|----------|-----------|
| Expenditures | | | | | | | |
| Trf to Debt Service -TIF | 344,383 | 353,252 | 408,260 | 410,773 | 410,776 | 410,773 | 459,773 |
| Developer Incentive- MSP/Heritage | | | | | | | 31,025 |
| Administrative Expense-Legal/Audit | 14,221 | 650 | 650 | 150 | 150 | 150 | 650 |
| Interest Expense on Advances | 701 | 360 | 277 | 300 | 15,987 | 29,850 | 26,460 |
| <i>subtotal- TIF expenditures</i> | 359,305 | 354,262 | 409,187 | 411,223 | 426,913 | 440,773 | 517,908 |
| Other Use of Funds | | | | | | | |
| Repayment of Advance | | | | | | | |
| Debt Service | (4,291) | 128,652 | 26,162 | (38,423) | | (25,001) | (124,533) |
| Municipal Water- MSP/Heritage | | | | 73,700 | | 46,567 | 75,000 |
| Municipal Water- Othr Connections | | | | | 67,706 | 67,706 | - |
| <i>subtotal- other use of funds</i> | (4,291) | 128,652 | 26,162 | 35,277 | 67,706 | 89,272 | (49,533) |
| Total | 355,014 | 482,914 | 435,349 | 446,500 | 494,619 | 530,045 | 468,375 |

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

| Account Name | 2012 Actual | 2013 Actual | 2014 Actual | 2015 Budget | 2015 YTD | 2015 Estimate | 2016 Budget |
|---|----------------|----------------|----------------|----------------|-------------|------------------|----------------|
| Initial TIF Project- Stormwater Management | | | | | | | |
| Revenue | | | | | | | |
| Tax Increment -Initial Project | 341,594 | 475,181 | 435,349 | 365,800 | 379,346 | 379,346 | 329,240 |
| State Computer Aid | 13,420 | 7,733 | | 7,000 | 6,876 | 6,876 | 7,000 |
| Revenue- Initial Project | 355,014 | 482,914 | 435,349 | 372,800 | 386,222 | 386,222 | 336,240 |
| Expenditures | | | | | | | |
| Trf to Debt Service -TIF | 344,383 | 353,252 | 408,260 | 410,773 | 410,773 | 410,773 | 459,773 |
| Administrative Expense-Legal/Audit | 14,221 | 650 | 650 | 150 | 150 | 150 | 650 |
| Interest Expense on Advances | 701 | 360 | 277 | 300 | 300 | 300 | 350 |
| Initial Project expenditures | 359,305 | 354,262 | 409,187 | 411,223 | 411,223 | 411,223 | 460,773 |
| Payback (increase) of Advance | (4,291) | 128,652 | 26,162 | (38,423) | (25,001) | (25,001) | (124,533) |

| | | | | | | | |
|--|---|---|---|--------|---------|---------|---------|
| Amendment- Heritage/MSP Project | | | | | | | |
| Revenue | | | | | | | |
| Tax Increment - MSP/Heritage | - | - | - | 73,700 | 76,417 | 76,417 | 160,430 |
| New Property Connection fees | - | - | - | - | 67,706 | 67,706 | - |
| Revenue- amendment 1 | - | - | - | 73,700 | 144,123 | 144,123 | 160,430 |
| Expenditures | | | | | | | |
| Interest Expense on Advances | | | | | 15,987 | 29,550 | 26,110 |
| Water Expenditures | | | | | | 1,000 | |
| Developer Incentive- MSP/Heritage | | | | | | | 59,320 |
| Amendment Expenditures | - | - | - | - | 15,987 | 30,550 | 85,430 |
| Payback (increase) of Advance | - | - | - | 73,700 | | 113,573 | 75,000 |

| Advances from other Funds | | Debt Service | Gen Fund |
|-------------------------------|------------------|--------------|-----------|
| | 12/31/10 Balance | 712,647 | |
| Payments made-2011 | | (117,591) | |
| | 12/31/11 Balance | 595,056 | |
| Advanced -2012 | | 4,291 | |
| | 12/31/12 Balance | 599,347 | |
| Payback 2013 | | (128,652) | |
| | 12/31/13 Balance | 470,695 | |
| Payback 2014 | | (26,162) | |
| | 12/31/14 Balance | 444,533 | 984,980 |
| Advanced/Payback | | 25,001 | (113,573) |
| | 12/31/15 Balance | 469,534 | 871,407 |
| estimate 2016 advance/payback | | 124,533 | (75,000) |
| 12/31/16 estimated balance | | 594,067 | 796,407 |

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

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

**Village of Elm Grove
Municipal Water Project**

| Account Name | 2012 Actual | 2013 Actual | 2014 Actual | 2015 Budget | 2015 YTD | 2015 Estimate | 2016 Budget |
|--|----------------|----------------|----------------|----------------|-------------|------------------|----------------|
| <u>Revenue</u> | | | | | | | |
| Tax Levy | | | | | | | |
| Connection Charge-New Users | | | 3,419 | | | | |
| Park Condominiums Connection | | | 198,000 | | | | |
| Trf from GF for water project consulting | | | | | | 9,610 | |
| Total Revenue | - | - | 201,419 | - | - | 9,610 | - |

| | | | | | | | |
|---------------------------------------|---------------|----------------|----------------|----------|--------------|--------------|----------|
| <u>Expenditures</u> | | | | | | | |
| Village Municipal Water Project #1 | 29,827 | 883,171 | 37,470 | - | 577 | 1,000 | |
| 3% interest cost Project #1 | | 10,388 | 27,543 | | | | |
| Muni Water Project 1 | 29,827 | 893,559 | 65,013 | - | 577 | 1,000 | - |
| Park Condominium Extension | | 28,751 | 177,288 | | 571 | 571 | |
| Park Condominium Extension | - | 28,751 | 177,288 | - | 571 | 571 | - |
| Engineering/ Consulting -New Projects | | | | | | | |
| Meadows of the Grove | | | | | 684 | 1,500 | |
| Total | 29,827 | 922,310 | 242,301 | - | 1,832 | 3,071 | - |

| | Park | | |
|--|-------------------------------|--------------------------|---------|
| | Municipal Water Project #1 | Condominium Extension | |
| <u>Advances from General Fund</u> | | | |
| Advanced -2012 | 29,827 | - | |
| 12/31/12 Balance | 29,827 | - | 29,827 |
| Advanced 2013 | 893,559 | 28,751 | |
| 12/31/13 Balance | 923,386 | 28,751 | 952,137 |
| Advanced 2014 | 65,013 | 177,288 | |
| Payment for connection | (3,419) | (198,000) | |
| 12/31/14 Balance | 984,980 | 8,039 | 993,019 |
| trf to TIF | (984,980) | | |
| additional 2015 costs | 1,000 | 571 | |
| trf from General Fund | (1,000) | (8,610) | |
| 12/31/15 Balance | - | - | |

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.

**Village of Elm Grove
5 Year Capital Budget
Years 2016-2020**

| Department/Capital Item | 2016 | 2017 | 2018 | 2019 | 2020 | TOTALS |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|------------------|
| Summary | | | | | | |
| General Government | 52,643 | 96,488 | 237,918 | 382,968 | 159,168 | 929,185 |
| Police Department | 79,000 | 66,000 | 127,000 | 110,000 | 62,000 | 444,000 |
| Fire Department | 134,000 | 17,000 | 17,000 | 17,000 | 17,000 | 202,000 |
| Emergency Medical Services | - | - | - | - | 155,000 | 155,000 |
| Public Works | 570,000 | 117,500 | 282,000 | 44,400 | 221,000 | 1,234,900 |
| Recreation | 16,500 | 11,500 | 23,500 | 5,000 | 7,500 | 64,000 |
| Library | - | - | 25,950 | - | 6,800 | 32,750 |
| New Equipment | 14,600 | | | | | 14,600 |
| Total | 866,743 | 308,488 | 713,368 | 559,368 | 628,468 | 3,076,435 |
| <i>% of funding per formula</i> | x 100% | x 80% | x 60% | x 40% | x 20% | |
| Dollars required per formula | 866,743 | 246,790 | 428,021 | 223,747 | 125,694 | 1,890,995 |

| | |
|--------------------------------|------------------|
| Fire- Rapid Response Vehicle | 150,000 |
| total expenditures 2016 | 1,016,743 |

| <i>2015 Activity</i> | |
|----------------------|--|
| 2015 Activity | 12/31/14 Capital Fund Ending Balance (unappropriated) 871,110 |
| | <i>Add 2015 Revenue</i> |
| | 2015 taxes levied 602,000 |
| | estimated 2015 interest 4,000 |
| | 2015 computer aid (aid > \$10,000) 15,727 |
| | Trf from general fund 120,000 |
| | Sale of DPW plow truck 39,000 |
| | 780,727 |
| | <i>Less projected 2015 expenditures</i> |
| | less transfer of tax levy for fire truck funding (438,910) |
| | less transfer of tax levy for future project (75,000) |
| | less transfer of tax levy for future project (40,000) |
| | Estimated Ending Fund Balance 1,097,927 |
| | 2015 Funding Required per Formula 1,890,995 |
| | 2016 Estimated funding required for 5 Year Items 793,068 |
| | Estimate of 2016 computer aid (17,500) |
| | Funding reimbursement from Waukesha Cty for WTPR bric (100,000) |
| | Use of available funds (below) (163,550) |
| | Estimate of 2015 interest (2,500) |
| | Estimated Tax Levy to Fund 5 Year Items 509,518 |
| | Funding for Fire Trucks 75,000 |
| | 2016 Estimated Tax Levy to fully fund 584,518 |

| <u>Additional Capital Funds</u> | | |
|---|------------|------------|
| | 12/31/2014 | 12/31/2015 |
| Fire Truck Replacement | 195,000 | 270,000 |
| Available funds (set aside for future projects) | 123,550 | 163,550 |
| | 318,550 | 433,550 |

9/11/15 changes---updates include change to pool cover from fitness equipment, fingerprint scanner moved to 2016 and sidearms to 2017, delete rehab to soccer fields, increased cost of tennis court light replacment in 2015
10/22/15 changes--- move 2017 replacement of DPW plow truck to 2018
11/19/15 Eliminate tree inventory from new equipment (\$16,500)

Village of Elm Grove
 5 Year Capital Budget
 New Equipment Request 2016

general government

| | |
|---------------------------|-------|
| New voting machines | 2,250 |
| 3 annual pymts due county | |

police

| | |
|-----------------------------|-------|
| evidence/crime scene camera | 3,000 |
|-----------------------------|-------|

Public Works/Forestry

| | |
|-------------------|-------|
| Tree inventory | |
| Trailer | 4,850 |
| park utility cart | 4,500 |

total

| | | |
|--|---------------|-----------------------------|
| | <u>14,600</u> | to capital to fund annually |
|--|---------------|-----------------------------|

Village of Elm Grove
5 Year Capital Budget
Years 2016-2020

| Department/Capital Item | 2016 | 2017 | 2018 | 2019 | 2020 | total 16-20 |
|----------------------------|----------------|----------------|----------------|----------------|----------------|------------------|
| Summary | | | | | | |
| General Government | 52,643 | 96,488 | 237,918 | 382,968 | 159,168 | 929,185 |
| Police Department | 79,000 | 66,000 | 127,000 | 110,000 | 62,000 | 444,000 |
| Fire Department | 134,000 | 17,000 | 17,000 | 17,000 | 17,000 | 202,000 |
| Emergency Medical Services | - | - | - | - | 155,000 | 155,000 |
| Public Works | 570,000 | 117,500 | 282,000 | 44,400 | 221,000 | 1,234,900 |
| Recreation | 16,500 | 11,500 | 23,500 | 5,000 | 7,500 | 64,000 |
| Library | - | - | 25,950 | - | 6,800 | 32,750 |
| New Equipment | 14,600 | | | | | 14,600 |
| Total | 866,743 | 308,488 | 713,368 | 559,368 | 628,468 | 3,076,435 |
| | | | | | | - |
| Fire Equipment Fund | | | | | | |
| Rapid Response Vehicle | <u>150,000</u> | | | | | |

Village of Elm Grove
5 Year Capital Budget
Years 2016-2020

| Department/Capital Item | 2016 | 2017 | 2018 | 2019 | 2020 | total 16-20 |
|---|---------------|---------------|----------------|----------------|----------------|----------------|
| General Government | | | | | | |
| Radio Communication System- infrastructure (through 2022) | 2,918 | 2,918 | 2,918 | 2,918 | 2,918 | 14,590 |
| Computer Hardware, Software Upgrade and Network <i>increased from \$220,000</i> | | | 235,000 | | | 235,000 |
| Building Security Camera Upgrade/replacement | 49,725 | 47,570 | | | | 97,295 |
| 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- Police | | | | 40,000 | | 40,000 |
| Building Upgrades- Fire | | | | | 27,000 | 27,000 |
| Well Replacement | | | | 35,000 | | 35,000 |
| GIS software upgrade | | | | 89,000 | | 89,000 |
| Village Hall Parking Lot Repaving | | | | 129,250 | 129,250 | 258,500 |
| Village Hall Grounds Street Light Replacement- 2021 | | | | - | | - |
| Video Equipment and cameras for cable TV | | | | 10,000 | | 10,000 |
| General Government Total | 52,643 | 96,488 | 237,918 | 382,968 | 159,168 | 929,185 |

Village of Elm Grove
5 Year Capital Budget
Years 2016-2020

| Department/Capital Item | 2016 | 2017 | 2018 | 2019 | 2020 | total 16-20 |
|---|----------------|---------------|----------------|----------------|----------------|----------------|
| Police | | | | | | |
| Patrol Vehicles | 62,000 | 35,000 | 62,000 | 32,000 | 62,000 | 253,000 |
| TIME Terminal Package <i>moved from 2016 to 2017</i> | | 5,000 | | | | 5,000 |
| Mobile Data Terminals (squad laptops) | | | | 35,000 | | 35,000 |
| Replacement of sidearms <i>moved from 2016 to 2017</i> | | 18,000 | | | | 18,000 |
| Replacement of Tasers | | 8,000 | | 8,000 | | 16,000 |
| Fingerprint Scanner <i>moved from 2017 to 2016</i> | 17,000 | | | | | 17,000 |
| Multi-channel voice logger | | | 20,000 | | | 20,000 |
| Squad In-Car and Lockup Video Camera System | | | 45,000 | | | 45,000 |
| Office Furniture Updates | | | | 35,000 | | 35,000 |
| Police Total | 79,000 | 66,000 | 127,000 | 110,000 | 62,000 | 444,000 |
| | | | | | | - |
| Fire | | | | | | |
| Turnout Gear and Equipment | 17,000 | 17,000 | 17,000 | 17,000 | 17,000 | 85,000 |
| SCBAs | 117,000 | | | | | 117,000 |
| | | | | | | - |
| Fire Total | 134,000 | 17,000 | 17,000 | 17,000 | 17,000 | 202,000 |
| | | | | | | - |
| EMS | | | | | | |
| Replacement of 1997 Ambulance- | | | | - | 155,000 | 155,000 |
| EMS total | - | - | - | - | 155,000 | 155,000 |
| | | | | | | - |

Village of Elm Grove
5 Year Capital Budget
Years 2016-2020

| Department/Capital Item | 2016 | 2017 | 2018 | 2019 | 2020 | total 16-20 |
|--|----------------|----------------|----------------|---------------|----------------|------------------|
| Public Works | | | | | | |
| <u>Equipment</u> | | | | | | |
| <u>Pickup Trucks/Light Utility</u> | | | | | | |
| 3/4 Ton Pick up Truck- (2009) | 35,000 | | | | | 35,000 |
| | | | | | | - |
| 2 wheel Pickup Truck | | 28,500 | | | | 28,500 |
| | | | | | | - |
| Swap Loader Truck- <i>replace 1ton dump truck, increased 7000</i> | | 67,000 | | | | 67,000 |
| | | | | | | - |
| <u>5 Plow trucks cycled replacement 12 yrs</u> | | | | | | - |
| Replace refurbished 1995 Plow truck with wing | 135,000 | | | | | 135,000 |
| | | | | | | - |
| Replace 2005 Plow Truck (with wing)- moved fr 2017 to 2018 | | | 130,000 | | | 130,000 |
| <u>Utility Equipment</u> | | | | | | |
| Skid Loader (wheeled) | | | 50,000 | | | 50,000 |
| | | | | | | - |
| Boom Flail Attachment | | | | 27,500 | | 27,500 |
| | | | | | | - |
| UTV Tool Cat <i>replaces 1991 utility tractor used in park</i> | | | 65,000 | | | 65,000 |
| | | | | | | - |
| 2 zero turn lawn mowers <i>replace 2008 Jacobson mower</i> | | 22,000 | | | | 22,000 |
| | | | | | | - |
| | | | | | | - |
| Commercial Lawn mower mower/blower | | | 10,000 | | | 10,000 |
| | | | | | | - |
| | | | | | | - |
| John Deere Gator | | | | 6,900 | | 6,900 |
| | | | | | | - |
| Hydroseeder | | | | | 14,000 | 14,000 |
| | | | | | | - |
| Front End Loader | | | | | 100,000 | 100,000 |
| | | | | | | - |
| Street Sweeper <i>(net of trade in and stormwater fees)</i> | | | | | 35,000 | 35,000 |
| | | | | | | - |
| <u>Building/Grounds</u> | | | | | | |
| DPW Garage Updates | | | 27,000 | | | 27,000 |
| | | | | | | - |
| <u>Construction Projects</u> | | | | | | |
| Watertown Plank Bridge | | 400,000 | | | | 400,000 |
| <i>was \$596500</i> | | | | | | - |
| Marcella Road Bridge- | | | | 10,000 | 72,000 | 82,000 |
| <i>represents village 20% share if funded through bridge program</i> | | | | | | - |
| Public Works Total | 570,000 | 117,500 | 282,000 | 44,400 | 221,000 | 1,234,900 |
| | | | | | | - |

Village of Elm Grove
5 Year Capital Budget
Years 2016-2020

| Department/Capital Item | 2016 | 2017 | 2018 | 2019 | 2020 | total 16-20 |
|---|---------------|---------------|---------------|--------------|--------------|---------------|
| Recreation | | | | | | |
| Pool Rehabilitation | | 5,000 | | 5,000 | | 10,000 |
| Basketball Court Rehabilitation | | 6,500 | | | | 6,500 |
| Tennis Court Rehabilitation | | | 16,000 | | | 16,000 |
| Baseball Diamond Renovation | 7,500 | | 7,500 | | 7,500 | 22,500 |
| <i>increased from \$5000</i> | | | | | | - |
| Pool Cover | 9,000 | | | | | 9,000 |
| <i>changed fr fitness equipment in 2010</i> | | | | | | - |
| Soccer Field Rehab | | | | | | - |
| <i>deleted</i> | | | | | | - |
| Recreation Total | 16,500 | 11,500 | 23,500 | 5,000 | 7,500 | 64,000 |
| | | | | | | - |

| | | | | | | |
|-----------------------|----------|----------|---------------|----------|--------------|---------------|
| Library | | | | | | |
| Computer Replacements | | | 25,950 | | 6,800 | 32,750 |
| Library Total | - | - | 25,950 | - | 6,800 | 32,750 |
| | | | | | | - |