



**2013 Operating and Capital Budgets including
2012 Tax Levy and 2013 Use Fees**

Proposed Budget 10/23/12

**Village of Elm Grove
2013 Proposed Budget**

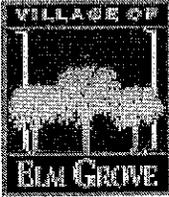
| Tax Levy | |
|-------------------------|-----------|
| December 2011 levy | 6,493,395 |
| allowable increase .53% | 34,410 |
| Maximum levy allowable | 6,527,805 |

| | | |
|--|-----------------------|------------------|
| | Proposed Levy | 6,493,395 |
| | increase from 2011 \$ | - |
| | % increase | 0.00% |
| | Tax rate | \$6.60000 |
| | rate increase | \$0.31820 |
| % rate increase greater than tax levy increase due to declining assessed property values | % rate increase | 5.07% |

| | | |
|---------------|--------------------------------|--------------|
| Tax Levy 2008 | 6,315,194 | |
| | increase from 2008 | 178,201 |
| | % increase over 6 years | 2.82% |

| Property Value Information <i>(in thousands)</i> | | | | |
|--|----------------|------------|------------------|------------|
| | Assessed Value | | Equalized Values | |
| | w/o TID | full value | w/o TID | full value |
| as of 1/1/11 | 1,033,686 | 1,052,904 | 1,030,019 | 1,047,452 |
| as of 1/1/12 | 983,847 | 1,005,049 | 988,225 | 1,011,730 |
| change | (49,839) | (47,855) | (41,794) | (35,722) |
| % change | -4.82% | -4.55% | -4.06% | -3.41% |

| Change for Average Household | | | |
|---|------------------------------|----------|-----------|
| | | 2011 | 2012 |
| Average single family house value | | 424,705 | 402,200 |
| Per FairShare Assessment(without condos) | tax rate | \$6.2818 | \$6.60000 |
| | Village tax | 2,668 | \$2,655 |
| | tax increase | | (13.00) |
| | Fees | | |
| | sewer | 290.80 | 290.80 |
| | stormwater | 139.60 | 121.60 |
| | solid waste | 214.10 | 214.70 |
| | total fees | 644.50 | 627.10 |
| | fee increase | | (17.40) |
| | total increase taxes and fee | | -\$30.40 |



Village of ElmGrove Notice of Public Hearing

2013 Proposed Operating and Capital Budgets, 2012 Tax Levy and 2013 User Fees

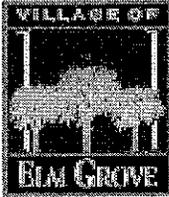
Notice is hereby given that on November 27, 2012 at 7:30pm at the Elm Grove Village Hall, 13600 Juneau Boulevard, Elm Grove WI 53122 (262)782-6700 a PUBLIC HEARING on the PROPOSED BUDGET of the Village of Elm Grove will be held. The proposed budget in detail is available for inspection at the clerk's office from 8:00am to 4:30pm Monday through Friday

| Tax Levy | | | |
|---------------------------|---------------------|---------------------|--------------|
| | 2012 Budget | 2013 Proposed | increase |
| General Fund | \$ 3,719,690 | \$ 3,694,415 | \$ (25,275) |
| Library | 345,225 | 336,980 | (8,245) |
| EMS | 191,690 | 188,500 | (3,190) |
| Sewer | 1,580,000 | 1,555,500 | (24,500) |
| Stormwater Operations | 197,595 | 179,000 | (18,595) |
| 5-Year Capital | 459,195 | 539,000 | 79,805 |
| Debt Service | - | - | - |
| total taxes levied | \$ 6,493,395 | \$ 6,493,395 | \$ - |
| | | | 0.00% |

| Residential User Fees | | | |
|------------------------------|------------------|------------------|-------------------|
| | 2012 | 2013 | increase |
| Sewer | 290.80 | 290.80 | - |
| Stormwater Utility | 139.60 | 121.60 | (18.00) |
| Rubbish/Recycling | \$ 214.10 | \$ 214.70 | 0.60 |
| | \$ 644.50 | \$ 627.10 | \$ (17.40) |
| | | | -2.70% |

| Summary of All Government Funds | | | | | |
|--|---------------------|----------------------|----------------------|---------------------|---------------------|
| | Estimated | 2013 Proposed | | Estimated | |
| | Fund Balance | Total | Total | Fund Balance | Property Tax |
| | Jan. 1, 2013 | Revenue | Expenditures | Dec. 31, 2013 | Contribution |
| General Fund | \$ 2,393,477 | \$ 5,638,890 | \$ 5,834,565 | \$ 2,197,802 | \$ 3,694,415 |
| Special Revenue Funds | | | | | |
| Library | 17,792 | 399,435 | 401,135 | 16,092 | 336,980 |
| EMS | 65,865 | 290,000 | 295,000 | 60,865 | 188,500 |
| Sewer | 1,039,338 | 2,370,700 | 2,295,700 | 1,114,338 | 1,555,500 |
| Storm Water Operations | 220,078 | 598,400 | 598,400 | 220,078 | 179,000 |
| TIF#2 Fund | (595,057) | 487,500 | 353,802 | (461,359) | - |
| Capital Projects Fund | 1,570,833 | 556,000 | 901,375 | 1,225,458 | 539,000 |
| Debt Service Fund | 866,765 | 1,087,255 | 1,085,620 | 868,400 | - |
| Interfund transfers | | (1,085,655) | (1,085,655) | | |
| Total | \$ 5,579,091 | \$ 10,342,525 | \$ 10,679,942 | \$ 5,241,674 | \$ 6,493,395 |

Note: Debt Service funds have advanced funds to the TIF special revenue fund. General funds have been advanced to Revenue does not include any fund balance budgeted to be used



Village of ElmGrove
Notice of Public Hearing

2013 Proposed Operating and Capital Budgets, 2012 Tax Levy and 2013 User Fees

| <u>General Fund Operating Budget Detail</u> | | | |
|---|---------------------|---------------------|---------------|
| | 2012 | 2013 | |
| | Budget | Proposed Budget | % change |
| Revenues and other Sources | | | |
| Property taxes | \$ 3,719,690 | \$ 3,694,415 | -0.68% |
| Intergovernmental | 815,235 | 745,640 | |
| Licenses and permits | 107,525 | 140,575 | |
| Fines, forfeitures, and penalties | 202,300 | 184,500 | |
| Public charges for services | 683,335 | 673,060 | |
| Commercial | 187,125 | 200,700 | |
| Repayment of Advancement for Stormwater | 60,675 | 60,675 | |
| Fund Balance used for Contingency | 100,000 | 100,000 | |
| Fund Balance used for HRA | 35,000 | 35,000 | |
| Total Revenues | \$ 5,910,885 | \$ 5,834,565 | -1.29% |
| Expenditures | | | |
| General government | 1,118,835 | 1,104,685 | |
| Inspections | 59,525 | 78,750 | |
| Court | 92,860 | 98,010 | |
| Dispatch | 451,825 | 414,475 | |
| Police | 2,169,175 | 2,142,910 | |
| Fire | 269,805 | 263,200 | |
| Public Works | 799,850 | 734,225 | |
| Health and sanitation | 459,750 | 461,550 | |
| Forestry | 126,355 | 127,495 | |
| Recreation | 215,005 | 199,600 | |
| New Equipment | 12,900 | 3,200 | |
| Transfer to other funds | - | - | |
| Contingency | 100,000 | 171,465 | |
| Contingency HRA | 35,000 | 35,000 | |
| Total Expenditures | \$ 5,910,885 | \$ 5,834,565 | -1.29% |

Detailed budget is available at the Village Hall and on web-site www.elmgrovi.org

**Village of Elm Grove
2013 Budget
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Village of Elm Grove Tax Levy Summary

| Levy By Fund | <u>Proposed</u> | | | | |
|------------------------------|------------------|------------------|------------------|------------------|------------------|
| | 2013 | 2012 | 2011 | 2010 | 2009 |
| General Fund | 3,694,415 | 3,719,690 | 3,583,530 | 3,472,125 | 3,370,780 |
| Debt Service | - | - | - | 200,000 | 250,000 |
| 5 Year Capital Fund | 539,000 | 459,195 | 487,500 | 355,375 | 343,500 |
| subtotal | 4,233,415 | 4,178,885 | 4,071,030 | 4,027,500 | 3,964,280 |
| SPECIAL REVENUE FUNDS | | | | | |
| Library | 336,980 | 345,225 | 351,600 | 344,630 | 345,235 |
| EMS | 188,500 | 191,690 | 200,565 | 190,350 | 181,750 |
| Stormwater Operations | 179,000 | 197,595 | 220,000 | 207,550 | 201,200 |
| Sewer Fund | 91,000 | 113,260 | 216,098 | 310,570 | 287,270 |
| Sewer Fund-CY Capital Charge | 1,464,500 | 1,466,740 | 1,392,802 | 1,252,000 | 1,375,000 |
| subtotal special revenue | 2,259,980 | 2,314,510 | 2,381,065 | 2,305,100 | 2,390,455 |
| TOTAL TAX LEVY | 6,493,395 | 6,493,395 | 6,452,095 | 6,332,600 | 6,354,735 |
| Levy Dollar Increase | - | 41,300 | 119,495 | (22,135) | 39,541 |
| Levy Percent Change | 0.00% | 0.64% | 1.89% | -0.35% | 0.63% |

| Assessed Value Tax Rate | | | | | |
|--------------------------------|---------|-----------|-----------|-----------|-----------|
| Assessed Value without TID | 983,847 | 1,033,686 | 1,061,828 | 1,085,766 | 1,091,406 |
| Tax Rate | 6.6000 | 6.2818 | 6.0764 | 5.8324 | 5.8225 |
| Tax Rate Percent Change | 5.07% | 3.38% | 4.18% | 0.17% | 1.53% |

| Equalized Value Tax Rate | | | | | |
|---------------------------------|-----------|-----------|-----------|-----------|-----------|
| Equal Value without TID | 988,225 | 1,030,019 | 1,043,297 | 1,074,859 | 1,118,401 |
| Tax Rate | \$ 6.5708 | \$ 6.3042 | \$ 6.1843 | \$ 5.8916 | \$ 5.68 |
| Tax Rate Percent Change | 4.23% | 1.94% | 4.97% | 3.73% | |

| Fees included in budget | <u>Proposed</u> | | | | |
|----------------------------------|-----------------|----------|----------|----------|----------|
| | 2013 | 2012 | 2011 | 2010 | 2009 |
| Sewer | \$290.80 | \$290.80 | \$281.44 | \$263.56 | \$259.50 |
| Stormwater | 121.60 | 139.60 | 138.20 | 119.00 | 109.00 |
| Solid Waste | 214.70 | 214.10 | 203.70 | 203.20 | 200.32 |
| Total annual fee | \$627.10 | \$644.50 | \$623.34 | \$585.76 | \$568.82 |
| annual increase | -\$17.40 | \$21.16 | \$37.58 | \$16.94 | \$28.14 |
| | -2.70% | 3.39% | 6.42% | 2.98% | 5.20% |
| <i>amount per month for fees</i> | \$52.26 | \$53.71 | \$51.95 | \$48.81 | \$47.40 |

**Village of Elm Grove
2013 Budget
Allocating Specific revenues to Expenditure**

| | <u>Expenditures</u> | <u>Revenues</u> | | | | <u>Expenditures net of direct revenues</u> |
|---|---------------------|-----------------|---------------------------|--------------------------------|---------------------------|--|
| | | Fees | Intergovernmental Revenue | Licenses, Fines, Permits | total specific revenue | |
| Operating Budget | | | | | | |
| Contingency | 206,465 | | | | | 206,465 |
| General Government incl inspections | 1,183,435 | 5,800 | | 137,125 | 142,925 | 1,040,510 |
| Public Safety | | | | | | |
| Dispatch | 414,475 | | | | - | 414,475 |
| Police | 2,146,110 | 4,500 | 11,980 | | 16,480 | 2,129,630 |
| Court | 98,010 | | | 184,500 | 184,500 | (86,490) |
| Fire | 263,200 | | 29,500 | 3,450 | 32,950 | 230,250 |
| EMS | 295,000 | 101,000 | | | 101,000 | 194,000 |
| total Public Safety | 3,216,795 | 105,500 | 41,480 | 187,950 | 334,930 | 2,881,865 |
| Infrastructure and Public Health | | | | | | |
| Public Works and Forestry | 861,720 | 7,110 | - | | 7,110 | 854,610 |
| Solid waste | 461,550 | 461,000 | 42,200 | | 503,200 | (41,650) |
| Stormwater | 598,400 | 418,000 | | | 418,000 | 180,400 |
| total Infrastructure | 1,921,670 | 886,110 | 42,200 | - | 928,310 | 993,360 |
| Sewer | 2,295,700 | 810,200 | | | 810,200 | 1,485,500 |
| Community Leisure | | | | | | |
| Recreation | 199,600 | 194,650 | | | 194,650 | 4,950 |
| Library | 401,135 | 15,500 | 31,155 | | 46,655 | 354,480 |
| total Community Leisure | 600,735 | 210,150 | 31,155 | - | 241,305 | 359,430 |
| | 9,424,800 | 2,017,760 | 114,835 | 325,075 | 2,457,670 | 6,967,130 |

This sheet demonstrates the budgeted 2013 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 | 108,545 |
| Transportation aid | 463,180 |
| state computer aid | 10,000 |
| investment earnings | 23,000 |
| cell tower earning | 124,500 |
| cable TV franchise fees | 62,000 |
| misc revenue | 230 |
| total other revenue | 871,690 |

tax levy required for operations 6,095,440

| <u>fund balance applied</u> | |
|-----------------------------|-----------|
| general fund- contingency | (135,000) |
| general fund- advance | (60,675) |
| library | (17,000) |
| EMS | (5,000) |

| <u>Add'l tax levy</u> | |
|-----------------------|---------|
| sewer | 75,000 |
| debt service | 1,630 |
| capital projects | 539,000 |

Total Taxes Levied 6,493,395

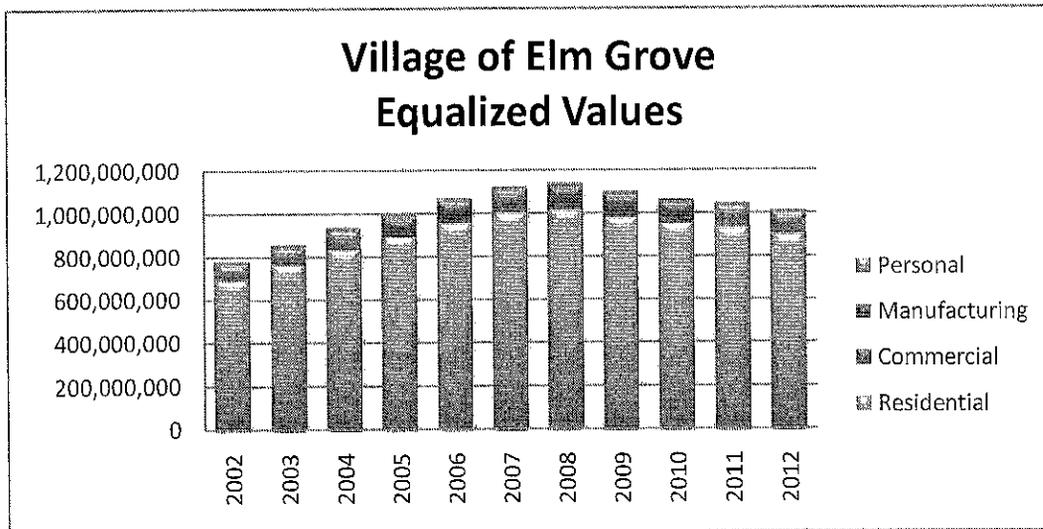
Village of Elm Grove January 2012 Property Values

used for December 2012 tax bills- funding for 2013 budget

| | <u>Assessed Value</u> (1) | <u>Equalized Value</u> (2) | |
|--------------------------------------|------------------------------|-------------------------------|---------|
| Residential | 896,618,200 | 902,904,100 | 99.30% |
| Commercial | 97,970,600 | 98,390,400 | 99.57% |
| Manufacturing | 1,234,200 | 1,234,200 | 100.00% |
| Personal Property | 9,226,100 | 9,201,600 | 100.27% |
| | <u>1,005,049,100</u> | <u>1,011,730,300</u> | 99.34% |
| TID increment | <u>(21,201,835)</u> | <u>(23,505,500)</u> | 90.20% |
| total value without TID increment | <u>983,847,265</u> | <u>988,224,800</u> | 99.56% |

Summary of Annual Equalized Values and changes

| Year | Residential | Commercial | Manufacturing | Personal | Total | % change |
|------|--------------------|-------------------|------------------|------------------|----------------------|---------------|
| 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% |



**Village of Elm Grove
Expenditure Budgets
Comparison of 2012-2013**

| | 2012 Budget as amended | 2013 Budget | dollar increase | % increase |
|--|---------------------------|-------------------|------------------|---------------|
| General Fund Operations | | | | |
| General Government | 1,118,835 | 1,104,685 | (14,150) | -1.26% |
| Inspections | 59,525 | 78,750 | 19,225 | 32.30% |
| Municipal Court | 92,860 | 98,010 | 5,150 | 5.55% |
| Dispatch | 451,825 | 414,475 | (37,350) | -8.27% |
| Police | 2,169,175 | 2,142,910 | (26,265) | -1.21% |
| Fire | 269,805 | 263,200 | (6,605) | -2.45% |
| Public Works | 799,850 | 734,225 | (65,625) | -8.20% |
| Solid Waste | 459,750 | 461,550 | 1,800 | 0.39% |
| Forestry | 126,355 | 127,495 | 1,140 | 0.90% |
| Recreation | 215,005 | 199,600 | (15,405) | -7.16% |
| New Equipment | 12,900 | 3,200 | (9,700) | -75.19% |
| Contingency | 100,000 | 171,465 | 71,465 | 71.47% |
| Contingency-HRA | 35,000 | 35,000 | - | 0.00% |
| Transfer to other funds | - | - | - | |
| <i>subtotal -General Fund</i> | 5,910,885 | 5,834,565 | (76,320) | -1.29% |
| Special Revenue Fund Operations | | | | |
| Library | 400,525 | 401,135 | 610 | 0.15% |
| EMS | 293,090 | 295,000 | 1,910 | 0.65% |
| subtotal | 6,604,500 | 6,530,700 | (73,800) | -1.12% |
| Other Fund Operations <i>include transfer to debt service</i> | | | | |
| Sewer | 2,406,595 | 2,295,700 | (110,895) | -4.61% |
| Stormwater | 690,220 | 598,400 | (91,820) | -13.30% |
| TIF Special Revenue | 345,034 | 353,802 | 8,768 | 2.54% |
| subtotal | 3,441,849 | 3,247,902 | (193,947) | -5.63% |
| total operating expenditures | 10,046,349 | 9,778,602 | (267,747) | |
| <i>less interfund transfers to debt service</i> | (1,211,483) | (1,085,655) | 125,828 | -10.39% |
| Total Operations | 8,834,866 | 8,692,947 | (141,919) | -1.61% |
| Capital Projects | | | | |
| 5-Year Capital (Includes \$60,000 for fire tru | 691,470 | 901,375 | 209,905 | 30.36% |
| Debt Service | | | | |
| | 1,213,563 | 1,085,620 | (127,943) | -10.54% |
| Total Budgeted Expenditures | 10,739,899 | 10,679,942 | (59,957) | -0.56% |

does not include stormwater project fund.

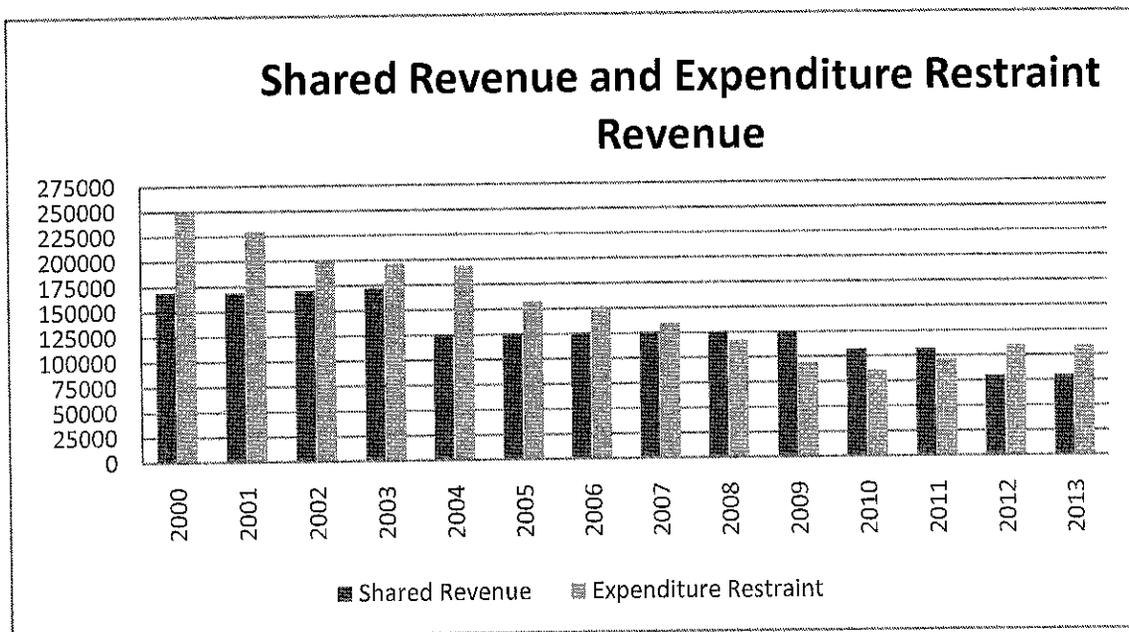
VILLAGE OF ELM GROVE Expenditure Restraint Summary

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

| | Actual 2009 | Actual 2010 | Actual 2011 | Budget 2012 | Budget 2013 | % Change 12-13 |
|--------------------|------------------|------------------|------------------|------------------|------------------|-------------------|
| Municipal Court | 99,616 | 105,067 | 86,228 | 92,860 | 98,010 | 5.55% |
| General Government | 1,073,881 | 985,248 | 1,039,712 | 1,118,835 | 1,104,685 | -1.26% |
| Dispatch | 388,988 | 415,569 | 407,848 | 451,825 | 414,475 | -8.27% |
| Police | 1,923,003 | 2,041,512 | 2,124,077 | 2,169,175 | 2,142,910 | -1.21% |
| Fire | 274,015 | 252,688 | 261,792 | 269,805 | 263,200 | -2.45% |
| Inspections | 48,648 | 74,919 | 70,073 | 59,525 | 78,750 | 32.30% |
| Public Works | 666,392 | 668,028 | 689,368 | 799,850 | 734,225 | -8.20% |
| Solid Waste | 411,440 | 431,971 | 432,294 | 459,750 | 461,550 | 0.39% |
| Recreation | 244,473 | 244,122 | 225,455 | 215,005 | 199,600 | -7.16% |
| Forestry | 120,861 | 127,118 | 118,504 | 126,355 | 127,495 | 0.90% |
| New Equipment | 7,795 | 71,144 | 759 | 12,900 | 3,200 | -75.19% |
| trf to other funds | 140,000 | 101,368 | 231,215 | | - | |
| Contingency | - | | | 100,000 | 171,465 | 71.47% |
| Contingency- HRA | - | | | 35,000 | 35,000 | 0.00% |
| | 5,399,112 | 5,518,754 | 5,687,325 | 5,910,885 | 5,834,565 | -1.29% |

(76,320) increase

| | | |
|-----------------------|------------------------|-----------|
| CPI thru August 2012 | | 1.70% |
| new construction | .53% @60% | 0.32% |
| | total increase allowed | 2.02% |
| dollar growth allowed | | \$119,041 |



Change in Fund Balance 12/31/12 (estimated)

| | General Fund | Debt Service | 5 Year Capital | Sewer | Library | EMS | Storm Water | Utility | Spec Rev | Library Gift | total |
|-------------------------------------|------------------|----------------|------------------|------------------|---------------|---------------|----------------|------------------|------------------|---------------|------------------|
| Balance @ 12/31/11 | 2,390,693 | 864,133 | 1,188,884 | 1,021,876 | 17,515 | 65,865 | 200,537 | (826,872) | (595,057) | 54,052 | 4,381,626 |
| Estimate 2012 Revenue | 5,757,300 | 10,888,665 | 503,987 | 2,396,200 | 395,217 | 294,190 | 859,261 | 1,310,678 | 444,974 | - | 22,850,472 |
| Estimate 2012 Expense | (5,754,516) | (10,886,033) | (635,595) | (2,378,738) | (394,940) | (294,190) | (839,720) | (483,806) | (345,034) | - | (22,012,572) |
| Estimated balance @ 12/31/12 | 2,393,477 | 866,765 | 1,057,276 | 1,039,338 | 17,792 | 65,865 | 220,078 | (495,117) | (495,117) | 54,052 | 5,219,526 |
| increase/(decrease) | 2,784 | 2,632 | (131,608) | 17,462 | 277 | - | 19,541 | 826,872 | 99,940 | - | 837,900 |

New Fund Balance Categories

| | | | | | | | | | | | |
|---------------------------------|---------|---------|-----------|-----------|-----|--------|---------|--|--|--|-----------|
| Unspendable | | | | | | | | | | | |
| Advanced to stormwater project | 700,000 | | | | | | | | | | 700,000 |
| Advanced to TIF | | 495,117 | | | | | | | | | 495,117 |
| Delinquent PP Tax | 3,000 | | | | | | | | | | 3,000 |
| Restricted | | | | | | | | | | | |
| Police Asset Forfeiture Program | 2,650 | | | | | | | | | | 2,650 |
| K. Schmidt Donation- fire | 24,600 | | | | | | | | | | 24,600 |
| ACT 102 Grant Funds | | | | 40,400 | | | | | | | 40,400 |
| Library | | | | | 792 | | | | | | 792 |
| Debt Service | | 371,648 | | | | | | | | | 371,648 |
| Committed | | | | | | | | | | | |
| for Fund Specific Use | | | 1,057,276 | 1,039,338 | | 16,965 | 220,078 | | | | 2,333,657 |

| | | | | | | | | | | | |
|-------------------------------------|------------------|----------------|------------------|------------------|---------------|---------------|----------------|------------------|------------------|---------------|------------------|
| Assigned | | | | | | | | | | | |
| Donations for specific projects | 27,000 | | | | | | | | | | 27,000 |
| Drill Fund balance | 5,000 | | | 3,500 | | | | | | | 8,500 |
| For next year's budget | 195,675 | | 17,000 | 5,000 | | | | | | | 217,675 |
| Unassigned Fund Balance | 1,435,552 | | | | | | | | (495,117) | 54,052 | 1,021,487 |
| Total Estimated Fund Balance | 2,393,477 | 866,765 | 1,057,276 | 1,039,338 | 17,792 | 65,865 | 220,078 | (495,117) | (495,117) | 54,052 | 5,219,526 |

| | | |
|--|-----------|-------|
| Fund Balance Policy- Unassigned | 1,436,552 | above |
| General Fund Operating Budget | 5,834,565 | |
| 15% | 875,185 | |
| 25% | 1,458,641 | |

| | |
|--|-----------|
| Fund Balance Policy- Unrestricted = Committed+Assigned+Unassigned | 1,750,370 |
| Fund Balance Policy not to exceed 30% | 1,663,227 |
| Balance per above | |

**Village of Elm Grove
Fund Balance Summary**

| Year Ended | General | Debt Service | 5 Year Capital Fund | Sewer | Library | EMS | Storm Water Operations | TIF Special Revenue | (Library Gift) Trust | Storm Water Project | Cable TV | Municipal Water |
|------------|-----------|--------------|---------------------|-----------|---------|--------|------------------------|---------------------|----------------------|---------------------|----------|-----------------|
| | | | | | | | | | | | | |
| 12/31/12 | 2,393,477 | 371,648 | 1,057,276 | 1,039,338 | 17,792 | 65,865 | 220,078 | (495,117) | | - | - | - |
| 12/31/11 | 2,390,693 | 269,076 | 1,352,205 | 1,021,876 | 17,515 | 65,865 | 200,537 | (595,057) | 54,052 | (826,872) | | - |
| 12/31/10 | 2,422,732 | 149,271 | 1,836,066 | 965,221 | 7,882 | 57,546 | 163,042 | (712,646) | 45,181 | (853,774) | | (161,214) |
| 12/31/09 | 2,410,497 | 781,542 | 1,753,863 | 1,023,698 | 10,176 | 42,151 | 165,096 | (869,844) | 47,003 | (594,155) | (5,371) | (154,686) |
| 12/31/08 | 2,410,730 | 482,630 | 1,832,857 | 964,386 | 7,178 | 66,371 | 93,757 | (913,056) | 46,392 | (160,783) | (12,388) | (107,708) |
| 12/31/07 | 2,398,848 | 335,460 | 1,502,638 | 964,018 | 22,233 | 42,990 | 201,307 | (812,222) | 45,477 | 128,659 | (12,388) | (77,153) |
| 12/31/06 | 2,252,966 | 477,791 | 1,367,270 | 779,022 | 10,956 | 65,777 | 142,169 | (582,202) | 47,934 | 2,499,409 | (14,600) | (37,618) |
| 12/31/05 | 1,770,330 | 37,894 | 1,329,137 | 958,287 | 6,050 | 37,784 | 6,985,080 | | 38,373 | | (16,861) | |
| 12/31/04 | 1,591,134 | 31,772 | 1,326,209 | 1,058,649 | 14,455 | 39,434 | 811,144 | | 78,822 | | (16,754) | |
| 12/31/03 | 1,347,238 | 401,718 | 1,182,693 | 1,043,560 | 21,041 | 16,549 | 4,309,575 | | 100,270 | | 12,208 | |
| 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

**Village of Elm Grove
Wages and Benefits
2013 Budget**

| Department | Wages | Overtime | FICA | WRS | Health/dental | life | Disability | Benefit | Total |
|------------------------------|------------------|---------------|----------------|----------------|----------------|--------------|---------------|--------------|------------------|
| General Gov't | 308,995 | 2,750 | 24,200 | 41,310 | 63,000 | 1,395 | 625 | 3,700 | 445,975 |
| Court | 43,350 | | 3,320 | 5,240 | | | | | 51,910 |
| Dispatch | 248,500 | 10,500 | 20,900 | 35,000 | 60,000 | 750 | 575 | | 376,225 |
| Police | 1,270,000 | 55,000 | 101,800 | 295,250 | 321,000 | 2,310 | 2,200 | | 2,047,560 |
| Fire | 184,450 | | 14,500 | 15,700 | 4,175 | | 6,300 | | 225,125 |
| Public Works | 290,600 | 10,000 | 23,250 | 37,400 | 94,000 | 1,500 | 800 | | 457,550 |
| Solid Waste | 48,250 | | 3,690 | 5,200 | 14,000 | | | | 71,140 |
| Forestry | 61,000 | | 5,000 | 7,600 | 4,175 | 215 | 105 | | 78,095 |
| Recreation | 96,500 | | 7,350 | 4,730 | 4,175 | 40 | 140 | | 112,935 |
| total in General Fund | 2,551,645 | 78,250 | 204,010 | 447,430 | 564,525 | 6,210 | 10,745 | 3,700 | 3,866,515 |

| | | | | | | | | | |
|--------------------------------|------------------|---------------|----------------|----------------|----------------|--------------|---------------|--------------|------------------|
| Library | 255,900 | | 19,950 | 31,500 | 24,100 | 750 | 245 | | 332,445 |
| EMS | 228,535 | | 17,615 | 19,250 | | | | | 265,400 |
| Stormwater | 97,350 | | 7,950 | 14,650 | 37,050 | | | | 157,000 |
| Sewer | 38,200 | | 2,825 | 5,300 | 11,675 | | | | 58,000 |
| total in Village Budget | 3,171,630 | 78,250 | 252,350 | 518,130 | 637,350 | 6,960 | 10,990 | 3,700 | 4,679,360 |

employee contributions (102,525)

total wages and overtime \$ 3,249,880

\$ 415,605

| | | | |
|--------------|---------------------|--------|----------------|
| Fire on call | (106,000) | Health | 522,550 |
| EMS on call | (152,500) | HRA | 97,300 |
| seasonal | (58,500) | Dental | 17,500 |
| | <u>\$ 2,932,880</u> | | <u>637,350</u> |

**Village of Elm Grove
2013 Wisconsin Retirement Rates**

| <u>General Category of Employees</u> | <u>2009</u> | <u>2010</u> | <u>eff</u> <u>8/24/11</u> <u>2011</u> | <u>2012</u> | <u>2013</u> |
|---|--------------|--------------|---|--------------|---------------|
| <u>Components of Contribution</u> | | | | | |
| Employee Required Contribution | 5% | 5% | 5.8% | 5.9% | 6.65% |
| Employee Benefit Adjustment Contribution | 0.9% | 1.2% | 0.0% | 0.0% | 0% |
| Employer Required Contribution | 4.5% | 4.8% | 5.8% | 5.9% | 6.65% |
| Duty Disability | 0% | 0% | 0% | 0.0% | 0.0% |
| Total | <u>10.4%</u> | <u>11.0%</u> | <u>11.6%</u> | <u>11.8%</u> | <u>13.30%</u> |
| | | | | | |
| <u>Public Safety Employees</u> | | | | | |
| Employee Required Contribution (may be paid by employer) | 5.0% | 5.5% | 5.8% | 5.9% | 6.65% |
| Employee Benefit Adjustment Contribution (may be paid by employer) | 0% | 0% | 0% | 0% | 0.0% |
| Employer Required Contribution (must be paid by employer) | 8.1% | 8.6% | 8.9% | 9.0% | 9.75% |
| Duty Disability (must be paid by employer) | 6.6% | 6.6% | 6.6% | 6.6% | 6.6% |
| Total | <u>19.7%</u> | <u>20.7%</u> | <u>21.3%</u> | <u>21.5%</u> | <u>23.0%</u> |

Village of Elm Grove
2013 Estimated Health Insurance Rates
Current Humana Plan with renewal of 2.68% increase

Health Insurance - Humana

Village pays 85% of monthly premium and employees pay 15% or Village pays 87.5% and employee pays 12.5% if participate in the Health Risk Assessment
 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:

| | <u>Single</u> | <u>Family</u> |
|-----------------------|-----------------|------------------|
| Deductible | \$ 5,000 | \$ 10,000 |
| Co-insurance maximum | \$ 3,000 | \$ 6,000 |
| out-of-pocket maximum | <u>\$ 8,000</u> | <u>\$ 16,000</u> |

Co-pays for prescriptions and office visits increased in 2009. Increases paid through Health Reimbursement Account. No additional cost to employees and no limit to co-pay reimbursement

at 12.5% employee contribution

| 2013 rates | <u>Employee</u> | <u>Village</u> | <u>Total Annual</u> | <u>Cost per Hour based on 2080</u> | |
|--------------------------|-----------------|------------------|---------------------|------------------------------------|----------------|
| | <u>Annual</u> | <u>Annual</u> | | <u>hrs</u> | |
| Humana | | | | <u>Employee</u> | <u>Village</u> |
| Single | 793.79 | 5,556.50 | 6,350.29 | | |
| Average HRA Contribution | | 1,300.00 | 1,300.00 | | |
| | <u>793.79</u> | <u>6,856.50</u> | <u>7,650.29</u> | \$ 0.38 | \$ 3.30 |
| Family | 2,287.29 | 16,011.03 | 18,298.32 | | |
| Average HRA Contribution | | 3,275.00 | 3,275.00 | | |
| | <u>2,287.29</u> | <u>19,286.03</u> | <u>21,573.32</u> | \$ 1.10 | \$ 9.27 |

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 2013 will be \$ 4,167.38 \$ 2.53

**Village of Elm Grove
Budget Summary
2013 Proposed Budget
General Fund**

| Department | 2009 Actual | 2010 Actual | 2011 Actual | 2012 Budget | 2012 YTD 8/31 | 2012 Estimate | 2013 Budget |
|------------|----------------|----------------|----------------|----------------|------------------|------------------|----------------|
|------------|----------------|----------------|----------------|----------------|------------------|------------------|----------------|

REVENUES

| | | | | | | | |
|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Taxes | 3,370,780 | 3,472,125 | 3,583,530 | 3,719,690 | 3,719,690 | 3,719,690 | 3,694,415 |
| Intergovernmental | 856,588 | 812,342 | 848,571 | 815,235 | 605,864 | 830,933 | 745,640 |
| Licenses & Permits | 90,549 | 132,731 | 128,921 | 107,525 | 114,361 | 156,075 | 140,575 |
| Fines, Forfeitures | 211,488 | 202,268 | 190,205 | 202,300 | 135,109 | 177,000 | 184,500 |
| Public Charges/Fees | 451,325 | 459,652 | 469,132 | 474,710 | 482,948 | 485,876 | 478,410 |
| Recreation Fees | 222,456 | 237,136 | 197,823 | 208,625 | 181,672 | 192,199 | 194,650 |
| Commercial Revenues | 203,451 | 234,005 | 243,376 | 187,125 | 137,465 | 195,527 | 200,700 |
| Total Revenue | 5,406,637 | 5,550,259 | 5,661,558 | 5,715,210 | 5,377,109 | 5,757,300 | 5,638,890 |
| Budgeted Fund Balance Used | | | | | | | |
| Payment for Adv Stmwtr fees | | | | 60,675 | | | 60,675 |
| Surplus Applied | - | - | 25,663 | 100,000 | - | - | 100,000 |
| For HRA Liability | - | | | 35,000 | - | - | 35,000 |
| Total Revenue And Budgeted Use of Fund Balance | 5,406,637 | 5,550,259 | 5,687,221 | 5,910,885 | 5,377,109 | 5,757,300 | 5,834,565 |

EXPENDITURES

| | | | | | | | |
|---------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| General Government | 1,073,881 | 985,248 | 1,039,712 | 1,118,835 | 844,623 | 1,090,019 | 1,104,685 |
| Inspections | 48,648 | 74,919 | 70,073 | 59,525 | 54,391 | 74,500 | 78,750 |
| Municipal Court | 99,616 | 105,067 | 86,227 | 92,860 | 75,271 | 102,005 | 98,010 |
| Dispatch | 388,988 | 415,569 | 407,847 | 451,825 | 295,992 | 418,150 | 414,475 |
| Police | 1,923,002 | 2,041,513 | 2,124,077 | 2,169,175 | 1,482,150 | 2,104,000 | 2,142,910 |
| Fire | 274,015 | 252,688 | 261,791 | 269,805 | 104,552 | 260,544 | 263,200 |
| Public Works | 666,392 | 668,028 | 689,369 | 799,850 | 475,553 | 773,970 | 734,225 |
| Solid Waste | 411,440 | 431,971 | 432,294 | 459,750 | 300,551 | 445,050 | 461,550 |
| Forestry | 120,861 | 127,118 | 118,504 | 126,355 | 74,713 | 122,996 | 127,495 |
| Recreation | 244,473 | 244,122 | 225,354 | 215,005 | 178,668 | 205,382 | 199,600 |
| New Equipment | 7,795 | 71,144 | 759 | 12,900 | 7,642 | 12,900 | 3,200 |
| Contingency | - | | | 100,000 | - | - | 171,465 |
| Contingency- HRA | - | | | 35,000 | - | - | 35,000 |
| Transfer of funds | 140,000 | 101,368 | 231,214 | - | - | 145,000 | - |
| Total Expenditures | 5,899,111 | 5,518,755 | 5,687,221 | 5,910,885 | 3,894,106 | 5,754,516 | 5,834,565 |

| | | | | | | | |
|------------------------|-------|--------|----------|--|--|-------|--|
| change in fund balance | 7,526 | 31,504 | (25,663) | | | 2,784 | |
|------------------------|-------|--------|----------|--|--|-------|--|

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

| Account Number | Account Title | 2009 Actual | 2010 Actual | 2011 Actual | 2012 Budget | YTD 9/25/12 | 2012 Estimate | 2013 Budget | % change 12-13 budget |
|----------------|---------------|-------------|-------------|-------------|-------------|-------------|---------------|-------------|-----------------------|
| Taxes | | | | | | | | | |
| 1-411-1000 | Property Tax | 3,370,780 | 3,472,125 | 3,583,530 | 3,719,690 | 3,719,690 | 3,719,690 | 3,694,415 | -1% |
| | | 3,370,780 | 3,472,125 | 3,583,530 | 3,719,690 | 3,719,690 | 3,719,690 | 3,694,415 | -1% |

| Intergovernmental Revenue | | | | | | | | | |
|----------------------------------|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------|
| 1-422-1000 | State Shared Revenue | 125,862 | 106,983 | 106,983 | 80,237 | 12,036 | 80,237 | 80,235 | 0% |
| 1-422-1000 | Expenditure Restraint Program | 93,463 | 86,040 | 96,386 | 110,138 | 110,139 | 110,139 | 108,545 | -1% |
| 1-422-3000 | Fire Insurance Tax from State | 28,826 | 28,349 | 29,247 | 29,000 | 29,568 | 29,568 | 29,500 | 2% |
| 1-425-3000 | State Transportation Aids | 541,283 | 574,254 | 521,655 | 514,485 | 385,867 | 514,485 | 463,180 | -10% |
| 1-426-3000 | State Computer Aid | 6,675 | 7,045 | 11,138 | 13,500 | 13,597 | 13,597 | 10,000 | -26% |
| 1-428-9000 | Misc State Aids- | 21,035 | 1,650 | 3,794 | | 1,650 | 1,650 | | |
| | Local Road Improvement Grant | | | 22,588 | 22,000 | | 22,000 | | |
| | Misc County Aids | | 14,541 | 8,223 | | | | | |
| 1-428-9040 | Dept of Justice- Police Vest Reimb | 771 | 375 | 370 | 2,625 | 375 | 2,625 | 1,600 | -39% |
| 1-428-9050 | St of WI- Police Training Grant | 3,600 | 2,880 | 3,060 | 3,400 | 2,880 | 2,880 | 2,880 | -15% |
| 1-428-9060 | PD Reimb fr Elmbrook/ Milw Cty | | | | | 7,633 | 11,633 | 7,500 | |
| 1-445-5000 | County Recycling Rebate | 35,073 | 40,225 | 45,127 | 39,850 | 42,119 | 42,119 | 42,200 | 6% |
| | Total Intergovernmental Revenue | 856,588 | 812,342 | 848,571 | 815,235 | 605,864 | 830,933 | 745,640 | 9% |

| License and Permits | | | | | | | | | |
|----------------------------|----------------------------------|---------------|----------------|----------------|----------------|----------------|----------------|----------------|------------|
| 1-431-1000 | Liquor License | 7,755 | 8,143 | 8,243 | 7,500 | 7,500 | 7,500 | 7,500 | 0% |
| 1-431-2000 | Operator License | 2,795 | 3,755 | 2,910 | 2,600 | 2,290 | 2,400 | 2,400 | -8% |
| 1-431-3000 | Sign License Fee | 144 | 245 | 297 | 175 | 164 | 200 | 200 | 14% |
| 1-431-6000 | Cigarette License | 600 | 625 | 700 | 700 | 500 | 500 | 500 | -29% |
| 1-433-2000 | Dog & Cat License | 5,580 | 4,660 | 4,592 | 4,750 | 3,366 | 4,750 | 4,750 | 0% |
| 1-434-1000 | Other Licenses | 427 | 459 | 557 | 450 | 866 | 900 | 900 | 100% |
| 1-434-2000 | Elec Contractor License Fee | 3,445 | 3,730 | 3,380 | - | 3,070 | 3,000 | 3,450 | 0% |
| | Fire Inspection Fee | | 3,450 | 3,500 | 3,450 | | 3,450 | 3,450 | 0% |
| 1-435-1000 | Building Permits | 38,125 | 69,630 | 63,506 | 53,000 | 55,213 | 80,000 | 80,000 | 51% |
| 1-435-2000 | Electrical Permits | 13,114 | 16,906 | 17,048 | 14,500 | 11,964 | 16,000 | 16,000 | 10% |
| 1-435-3000 | Plumbing Permits | 9,440 | 9,597 | 12,684 | 10,500 | 10,078 | 15,000 | 15,000 | 43% |
| 1-435-9000 | Occupancy and Other Permits | 1,289 | 1,195 | 525 | 1,000 | 255 | 500 | 500 | -50% |
| 1-435-9100 | Building Board Fee (\$25) | 1,150 | 1,575 | 1,598 | 1,200 | 1,448 | 1,875 | 1,875 | 56% |
| 1-435-9200 | Plan Review Fee | 5,735 | 4,839 | 5,968 | 4,500 | 15,439 | 17,000 | 4,500 | 0% |
| 1-435-9400 | Zoning/Plan Commission Fees | 950 | 3,922 | 3,413 | 3,200 | 2,208 | 3,000 | 3,000 | -6% |
| | Total License and Permits | 90,549 | 132,731 | 128,921 | 107,525 | 114,361 | 156,075 | 140,575 | 51% |

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

| Account Number | Account Title | 2009 Actual | 2010 Actual | 2011 Actual | 2012 Budget | YTD 9/25/12 | 2012 Estimate | 2013 Budget | % change 12-13 budget |
|---|---|----------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------------|
| Fines, Forfeitures and Penalties | | | | | | | | | |
| 1-436-1000 | Court Fines Collected | 331,662 | 325,475 | 292,846 | 325,500 | 214,562 | 295,000 | 295,000 | -9% |
| 1-436-2000 | Court Fine Expense | (120,174) | (123,207) | (102,641) | (123,200) | (79,453) | (118,000) | (110,500) | -10% |
| | Fines, Forfeitures and Penalties | 211,488 | 202,268 | 190,205 | 202,300 | 135,109 | 177,000 | 184,500 | -9% |
| Public Charges for Services | | | | | | | | | |
| 1-441-3000 | Publication Fees | 90 | 80 | 85 | 100 | 70 | 70 | 100 | 0% |
| 1-441-4000 | Spec Assessment Letters | 695 | 990 | 890 | 750 | 1,610 | 1,750 | 1,200 | 60% |
| 1-441-9000 | General Government | 4,507 | 7,667 | 10,053 | 5,000 | 3,723 | 4,500 | 4,500 | -10% |
| 1-441-9100 | Collection-Personal Property | 1,700 | 93 | 2,814 | | | | | |
| 1-442-1000 | Public Safety | 7,454 | 6,011 | 6,593 | 4,500 | 4,062 | 4,500 | 4,500 | 0% |
| 1-444-4000 | Driveway/Roadcut | 2,570 | 4,580 | 8,393 | 2,500 | 11,557 | 12,000 | 5,000 | 100% |
| 1-445-5100 | Leaf Bag Revenue | 782 | 760 | 610 | 750 | 14 | 750 | 750 | 0% |
| 1-445-5200 | Solid Waste User Fee | 431,827 | 438,071 | 438,394 | 459,750 | 460,932 | 461,146 | 461,000 | 0% |
| 1-445-6000 | Dial-A-Dump Fee (\$40) | 560 | 440 | 280 | 400 | 240 | 400 | 400 | 0% |
| 1-445-9000 | Special Brush Pickup (\$60) | 1,140 | 960 | 1,020 | 960 | 740 | 760 | 960 | 0% |
| | sub-total | 451,375 | 459,652 | 469,132 | 474,110 | 482,943 | 485,876 | 478,410 | 3% |
| Recreation Department | | | | | | | | | |
| 1-446-2000 | Swim Team | 11,839 | 13,284 | 10,109 | 10,585 | 11,731 | 11,731 | 11,850 | 12% |
| 1-446-3000 | Swimming Lesson (incl diving, sy | 24,860 | 27,060 | 24,077 | 24,115 | 22,489 | 22,489 | 22,300 | -8% |
| 1-446-4000 | Swimming Admission Fees | 59,191 | 61,729 | 42,849 | 43,065 | 41,922 | 41,380 | 42,850 | 0% |
| 1-447-7000 | Pool Rentals | 3,487 | 4,302 | 4,995 | 5,750 | 4,044 | 4,044 | 4,000 | -30% |
| | Revenue from Swimming Pool | 99,377 | 106,375 | 82,030 | 83,515 | 80,186 | 79,644 | 81,000 | -3% |
| 1-446-5000 | Tennis Team | 8,012 | 7,723 | 6,009 | 7,525 | 5,137 | 5,137 | 5,200 | -31% |
| 1-446-6000 | Tennis Lesson | 10,585 | 13,593 | 7,362 | 7,415 | 9,466 | 9,466 | 9,250 | 25% |
| 1-446-7000 | Tennis Court Rental Fees | 2,002 | 4,073 | 5,471 | 4,880 | 1,508 | 4,100 | 3,850 | -21% |
| | Revenue from Tennis | 20,599 | 25,389 | 18,842 | 19,820 | 16,111 | 18,703 | 18,300 | -8% |
| 1-446-9000 | Camp Elm Grove/ Summer Rec | 14,706 | 12,963 | 10,317 | 12,765 | 12,723 | 12,723 | 12,725 | 0% |
| 1-447-9420 | Joint Recreation Programming | 11,614 | 4,470 | 2,792 | 5,000 | 2,596 | 3,500 | 4,750 | -5% |
| 1-447-0000 | Baseball | 8,262 | 9,066 | 8,543 | 11,750 | 9,206 | 9,206 | 10,250 | -13% |
| 1-447-1000 | Fitness Classes (aerobics, pilates, | 29,838 | 43,891 | 42,832 | 45,500 | 30,786 | 40,000 | 40,600 | -11% |
| 1-447-2000 | Concession Sales | 15,759 | 13,556 | 13,497 | 12,000 | 8,985 | 12,000 | 12,000 | 0% |
| 1-447-3000 | Picnic Gazebo Reservation Fees | 3,620 | 3,321 | 3,651 | 3,600 | 4,177 | 4,177 | 4,300 | 19% |

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

| Account Number | Account Title | 2009 | | 2010 | | 2011 | | 2012 | | 2013 | | % change 12-13 Budget |
|---------------------------------|------------------------|--------|--------|--------|--------|--------|--------|-------------|----------|--------|------|-----------------------|
| | | Actual | Budget | Actual | Budget | Actual | Budget | YTD 9/25/12 | Estimate | Budget | | |
| 1-447-6000 | Youth Activities | 7,883 | 5,000 | 6,134 | 5,496 | 5,496 | 5,000 | 5,275 | 4,258 | 3,425 | -32% | |
| 1-447-8000 | Summer Sports Programs | 5,110 | 6,060 | 6,814 | 5,402 | 5,402 | 6,060 | 4,510 | 4,510 | 5,125 | -15% | |
| 1-447-9020 | Misc Rec Revenue | 1,069 | 800 | 704 | 850 | 850 | 800 | 451 | 500 | 800 | 0% | |
| 1-447-9050 | Adult Programs | 3,721 | 2,000 | 3,762 | 2,763 | 2,763 | 2,000 | 1,450 | 2,000 | 650 | -68% | |
| 1-447-9060 | Ad Revenue-brochure | 492 | 450 | 195 | 450 | 450 | 450 | | 200 | 200 | -56% | |
| 1-447-9100 | Ticket Sales-amusement | 85 | 125 | 101 | 118 | 118 | 125 | 4,563 | 125 | 125 | 0% | |
| 1-447- | Bike Safety Donations | 321 | 240 | 395 | 240 | 240 | 240 | 653 | 653 | 400 | 67% | |
| Recreation Department sub-total | | 22,456 | 20,625 | 22,136 | 19,823 | 19,823 | 20,625 | 18,167 | 19,199 | 19,650 | -7% | |

| | | | | | | | | |
|-----------------------------------|---------|---------|---------|---------|---------|---------|---------|-----|
| Total Public Charges for Services | 673,781 | 696,788 | 666,955 | 683,335 | 664,620 | 678,075 | 673,060 | -2% |
|-----------------------------------|---------|---------|---------|---------|---------|---------|---------|-----|

Commercial Revenues

| | | | | | | | | | | | |
|---------------------|------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|--------|
| 1-429-0000 | Cable TV Franchise Fees (3%) | 50,100 | 58,000 | 53,934 | 59,885 | 59,885 | 58,000 | 30,701 | 61,400 | 62,000 | 7% |
| | w/c reimbursement | 25,048 | | 39,649 | 16,160 | 16,160 | | 427 | 427 | | |
| 1-481-1000 | Interest on Investments | 28,617 | 12,600 | 26,530 | 25,785 | 25,785 | 12,600 | 9,991 | 13,500 | 14,000 | 11% |
| 1-481-2000 | Other Interest | 829 | 325 | 370 | 1,275 | 1,275 | 325 | 223 | 200 | 200 | -100% |
| 1-482-1000 | Rental of Land | 200 | 200 | 200 | 200 | 200 | 200 | 200 | 200 | 200 | 0% |
| 1-437-0000 | Insurance Dividends/Rebates | 12,677 | | 7,951 | 4,908 | 4,908 | | | 120,000 | 124,500 | 7% |
| 1-482-2000 | Cell Tower Revenue | 85,980 | 116,000 | 105,371 | 135,163 | 135,163 | 116,000 | 95,923 | 195,527 | 200,700 | 7% |
| Commercial Revenues | | 203,451 | 187,125 | 234,005 | 243,376 | 243,376 | 187,125 | 137,465 | 5,757,300 | 5,638,890 | -1.34% |
| Total Revenues | | 5,406,637 | 5,715,210 | 5,550,259 | 5,661,558 | 5,661,558 | 5,715,210 | 5,377,109 | 5,757,300 | 5,638,890 | -1.34% |

| | | | | | | | | | | | |
|---------------------------------------|--|--------|---------|--|--|--|---------|--|--|---------|--|
| Fund Balance used | | 25,663 | 100,000 | | | | 100,000 | | | 100,000 | |
| Fund Balance used -Advance repayment | | | 60,675 | | | | 60,675 | | | 60,675 | |
| Fund Balance used for HRA Contingency | | | 35,000 | | | | 35,000 | | | 35,000 | |

| | | | | | | | | |
|--|-----------|-----------|-----------|-----------|-----------|-----------|-----------|--------|
| Total Revenues and Fund Balance to be used | 5,406,637 | 5,550,259 | 5,667,221 | 5,910,885 | 5,977,109 | 5,757,300 | 5,834,565 | -1.29% |
|--|-----------|-----------|-----------|-----------|-----------|-----------|-----------|--------|

**Village of Elm Grove
General Government**

| 2009 Actual | 2010 Actual | 2011 Actual | 2012 Budget | 2012 Estimated | 2013 Proposed |
|----------------|----------------|----------------|----------------|-------------------|------------------|
| \$1,073,881 | \$985,248 | \$1,039,712 | \$1,118,835 | \$1,090,019 | \$1,104,685 |

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.

| <u>PERSONNEL:</u> | 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 | 2009 Actual | 2010 Actual | 2011 Actual | 2012 budget | 2012 YTD 9/25/12 | 2012 Estimate | 2013 Budget | % change 12-13 |
|---------------------------|------------------------------------|----------------|----------------|----------------|----------------|------------------|----------------|----------------|----------------|
| General Government | | | | | | | | | |
| 1-514-1000 | Salaries | 319,600 | 266,646 | 278,450 | 303,750 | 211,290 | 304,000 | 308,995 | 2% |
| | Overtime | 2,643 | 2,867 | 2,015 | 2,700 | | 1,825 | 2,750 | 2% |
| 1-514-2000 | WI Retirement | 32,630 | 30,697 | 33,752 | 35,450 | 23,549 | 35,200 | 41,310 | 17% |
| 1-514-2001 | WRS Employee | | | (7,308) | (17,725) | (14,745) | (17,600) | (20,655) | 17% |
| 1-514-2005 | Life Insurance | 1,500 | 1,220 | 1,055 | 1,385 | 977 | 1,300 | 1,395 | 1% |
| 1-514-2010 | Social Security | 23,825 | 19,750 | 20,075 | 23,950 | 15,770 | 23,950 | 24,700 | 1% |
| 1-514-2015 | Healthy/Dental Insurance | 66,643 | 68,685 | 75,311 | 87,600 | 54,438 | 64,000 | 63,000 | -28% |
| 1-514-2020 | Flexible Benefit Administration | 558 | 1,156 | 1,669 | 1,200 | 969 | 1,200 | 1,200 | 0% |
| 1-514-2030 | HRA Administration | 1,975 | 4,431 | 2,071 | 2,500 | 1,592 | 2,500 | 2,500 | 0% |
| 1-514-2025 | Disability Insurance | 800 | 628 | 626 | 615 | 510 | 625 | 625 | 2% |
| 1-514-2045 | U/C Assessment | | | 1,713 | 640 | 640 | 640 | | |
| | <i>wages and benefit-related</i> | 450,474 | 396,080 | 409,429 | 441,425 | 294,940 | 417,640 | 425,320 | -4% |
| 1-514-3000 | Dues/ Memberships | 12,919 | 8,227 | 11,338 | 10,000 | 9,405 | 10,000 | 10,000 | 0% |
| 1-514-3099 | Miscellaneous | 4,438 | 5,116 | 4,572 | 4,500 | 5,523 | 5,750 | 4,500 | 0% |
| 1-514-3100 | Election Inspectors | 7,929 | 7,091 | 3,013 | 8,100 | 8,189 | 10,000 | 3,150 | -61% |
| 1-514-3110 | Printing-Elections | 314 | 100 | 221 | 100 | 192 | 100 | 185 | 85% |
| 1-514-3115 | Legal Notices-Elections | 70 | 44 | 49 | 100 | 13 | 100 | 100 | 0% |
| 1-514-3125 | Computer Programming-Elections | 1,157 | 540 | 1,230 | 1,030 | | 1,230 | 1,230 | 19% |
| 1-514-3199 | Miscellaneous -Elections | 617 | 945 | 1,146 | 1,500 | 2,391 | 2,750 | 1,000 | -33% |
| 1-514-3200 | Licenses (dog and incl background) | 2,425 | 1,758 | 1,618 | 2,000 | (835) | 2,000 | 2,000 | 0% |
| 1-514-3300 | Tax Roll Preparation/Printing | 4,353 | 4,485 | 4,572 | 4,500 | 3,431 | 4,500 | 4,500 | 0% |
| 1-514-3310 | WI Dept of Agriculture- | 800 | 800 | 800 | 800 | 800 | 800 | 800 | 0% |
| 1-514-3315 | Auditing Fees | 13,900 | 12,808 | 11,000 | 12,000 | 8,500 | 12,000 | 12,500 | 4% |
| 1-514-3320 | Elmbrook Humane Society | 8,925 | 8,181 | 8,925 | 8,925 | 6,694 | 8,925 | 8,925 | 0% |
| 1-514-3325 | Office Equip Maintenance | 2,185 | 1,008 | | 1,500 | 1,024 | 1,500 | 1,500 | 0% |
| | Village Copy Equipment | 8,050 | 6,362 | 5,411 | 5,755 | 5,229 | 6,500 | 6,000 | 4% |
| 1-514-3330 | Computer Maintenance | 31,930 | 39,731 | 42,836 | 46,000 | 43,788 | 46,000 | 51,000 | 11% |
| 1-5143331 | Internet Expenses | 6,816 | 6,931 | 10,889 | 12,300 | 11,622 | 12,300 | 13,500 | 10% |
| 1-514-3332 | GIS Expense | 4,844 | 3,775 | 3,815 | 5,000 | 4,119 | 5,000 | 6,000 | 20% |
| 1-514-3335 | Assessor Services | 94,775 | 96,273 | 90,031 | 101,000 | 67,535 | 100,000 | 101,000 | 0% |
| 1-514-3350 | Building Cleaning-contracted | 27,624 | 27,624 | 27,443 | 27,625 | 18,625 | 25,400 | 25,400 | -8% |
| 1-514-3360 | Payroll Services | 5,751 | 6,713 | 5,662 | 6,400 | 3,695 | 6,400 | 6,400 | 0% |
| 1-514-3370 | Wildlife Management | 985 | 100 | (40) | 1,000 | 2,797 | 1,000 | 1,000 | 0% |
| | Deer Management | 3,720 | 3,981 | 4,613 | 4,000 | 4,613 | 5,400 | 4,000 | 0% |
| 1-516-3100 | Legal Expense | 17,725 | 9,381 | 14,553 | 25,000 | 11,683 | 18,000 | 25,000 | 0% |
| 1-516-3105 | Attorney Retainer | 12,317 | 12,317 | 12,317 | 12,325 | 9,238 | 12,325 | 12,325 | 0% |

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

| Account Number | Account Title | 2009 Actual | 2010 Actual | 2011 Actual | 2012 budget | 2012 YTD 9/25/12 | 2012 Estimate | 2013 Budget | % change 12-13 |
|----------------|-------------------------------|------------------|----------------|------------------|------------------|------------------|------------------|------------------|----------------|
| 1-516-3110 | Zoning/Ordinance Expense | 5,504 | 2,590 | 1,995 | 2,500 | 1,992 | 2,500 | 2,500 | 0% |
| 1-517-3100 | Utilities | 104,230 | 89,492 | 108,526 | 108,000 | 67,535 | 105,000 | 108,000 | 0% |
| 1-517-3200 | Building Maintenance | 23,607 | 23,721 | 30,203 | 18,000 | 22,293 | 24,000 | 22,000 | 22% |
| 1-519-3100 | Office Supplies | 5,263 | 4,343 | 3,745 | 5,500 | 3,261 | 5,500 | 5,500 | 0% |
| 1-519-3200 | Printing/Publications/Postage | 13,047 | 14,033 | 16,410 | 14,000 | 7,588 | 14,000 | 14,000 | 0% |
| 1-519-3500 | Uncollectible/ Refunded Taxes | 2,137 | 5,678 | 1,631 | - | 800 | 800 | - | 0% |
| 1-519-3605 | July 4th Celebration | 14,071 | 14,000 | 14,000 | 14,000 | 14,933 | 14,000 | 14,000 | 0% |
| 1-519-3620 | Employee Assistance Program | 3,000 | 2,508 | 3,135 | 2,600 | 1,881 | 2,600 | 2,600 | -100% |
| | Beautification Committee | | | 1,000 | 1,000 | | 1,000 | | -100% |
| 1-519-3699 | Community Relations | 3,271 | 3,461 | 2,967 | 4,000 | 130 | 4,000 | 4,000 | 0% |
| | other expenses subtotal | 448,649 | 424,117 | 445,013 | 471,060 | 348,684 | 471,380 | 472,015 | 0% |
| | Insurance | | | | | | | | |
| 1-519-3415 | Gen Liab/ Crime/Commercial | 31,306 | 32,713 | 32,773 | 35,000 | 34,457 | 34,457 | 35,000 | 0% |
| 1-519-3416 | Professional Police Liability | 17,480 | 18,267 | 19,344 | 20,350 | 19,181 | 19,181 | 20,350 | 0% |
| 1-519-3425 | Business Property/Fire | 11,488 | 10,761 | 12,078 | 12,100 | 12,002 | 12,002 | 12,100 | 0% |
| 1-519-3430 | Vehicle | 24,828 | 25,817 | 24,992 | 26,500 | 25,117 | 25,117 | 26,000 | -2% |
| 1-519-3435 | Public Officials | 15,791 | 16,890 | 16,501 | 17,400 | 17,654 | 17,654 | 17,900 | 3% |
| 1-519-3445 | Workers Compensation | 74,165 | 60,603 | 79,582 | 95,000 | 92,588 | 92,588 | 96,000 | 1% |
| | Business Insurance subtotal | 175,058 | 165,051 | 185,270 | 206,350 | 200,999 | 200,999 | 207,350 | 0% |
| | General Government | 1,073,881 | 985,248 | 1,039,712 | 1,118,835 | 844,623 | 1,096,019 | 1,104,685 | -1.3% |

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

| Account Number | Account Title | 2009 Actual | 2010 Actual | 2011 Actual | 2012 budget | 2012 YTD 9/25/12 | 2012 Estimate | 2013 Budget | % change 12-13 |
|--------------------|--------------------|---------------|---------------|---------------|---------------|------------------|---------------|---------------|----------------|
| Inspections | | | | | | | | | |
| 1-524-1000 | Building | 26,376 | 49,751 | 43,015 | 35,725 | 35,147 | 48,000 | 50,000 | 40% |
| 1-524-1100 | Electrical | 10,904 | 14,220 | 14,117 | 11,800 | 9,856 | 13,000 | 14,250 | 21% |
| 1-524-1200 | Plumbing | 6,680 | 7,427 | 10,746 | 8,500 | 8,896 | 12,500 | 13,500 | 59% |
| 1-524-1300 | Special | 4,688 | 3,521 | 2,200 | 3,500 | 492 | 1,000 | 1,000 | -71% |
| | Inspections | 48,648 | 74,919 | 70,078 | 59,525 | 54,391 | 74,500 | 78,750 | 37.5% |

Permit revenue including plan review 66,414 100,972 82,500 92,694 115,500

% of costs to revenue 73% 74% 72% 59% 68%

**Village of Elm Grove
Municipal Court**

| 2009 Actual | 2010 Actual | 2011 Actual | 2012 Budget | 2012 Estimated | 2013 Proposed |
|----------------|----------------|----------------|----------------|-------------------|------------------|
| \$99,616 | \$105,067 | \$86,227 | \$92,860 | \$102,005 | \$98,010 |

Department Description:

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

PERSONNEL:

| | Part-time elected position |
|---|----------------------------|
| Judge | |
| 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 | 2009 Actual | 2010 Actual | 2011 Actual | 2012 budget | 2012 YTD 9/25/12 | 2012 Estimate | 2013 Budget | % change 12-13 |
|------------------------|--|---------------|----------------|---------------|---------------|------------------|----------------|---------------|----------------|
| Municipal court | | | | | | | | | |
| 1-512-1000 | Judge's Salary | 9,034 | 9,035 | 9,000 | 9,000 | 6,577 | 9,000 | 9,000 | 0% |
| 1-512-1060 | Court clerks salaries | 30,835 | 30,059 | 30,517 | 31,875 | 22,803 | 32,000 | 32,000 | 0% |
| 1-512-1065 | Court Bailiff | 1,796 | 2,175 | 2,287 | 2,350 | 1,743 | 2,350 | 2,350 | 0% |
| 1-512-2000 | WI Retirement | 3,561 | 3,757 | 3,548 | 4,260 | 3,051 | 4,275 | 5,240 | 23% |
| | WRS Employee | | | (1,875) | | | (1,900) | (2,300) | 23% |
| 1-512-2010 | Social Security | 3,187 | 3,154 | 3,198 | 3,300 | 2,381 | 3,315 | 3,320 | 1% |
| | wages and benefit subtotal | 48,413 | 48,180 | 48,550 | 48,916 | 35,210 | 49,040 | 49,610 | 1% |
| 1-512-1045 | Office Supplies | 2,548 | 3,203 | 3,174 | 3,000 | 1,703 | 3,000 | 3,000 | 0% |
| 1-512-1070 | Judicial Education | 1,080 | 725 | 1,328 | 1,750 | 785 | 765 | 1,200 | -31% |
| 1-512-1075 | Legal Expense | 43,421 | 47,891 | 30,089 | 35,000 | 33,909 | 45,000 | 40,000 | 14% |
| 1-512-3315 | TIME / WEGIS | | | | | | | | |
| 1-512-4399 | Misc court expenses (incl Wauk Cty jail) | 4,154 | 5,068 | 3,086 | 4,200 | 3,664 | 4,200 | 4,200 | 0% |
| | other expenses subtotal | 51,203 | 56,887 | 37,677 | 43,950 | 40,061 | 52,965 | 48,400 | 10% |
| | Court | 99,616 | 105,067 | 86,227 | 92,866 | 75,271 | 102,005 | 98,010 | 5.7% |

**Village of Elm Grove
Dispatch Department**

| 2009 Actual | 2010 Actual | 2011 Actual | 2012 Budget | 2012 Estimated | 2013 Proposed |
|----------------|----------------|----------------|----------------|-------------------|------------------|
| \$388,988 | \$415,569 | \$407,847 | \$451,825 | \$418,150 | \$414,475 |

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 | 2009 Actual | 2010 Actual | 2011 Actual | 2012 budget | 2012 YTD 9/25/12 | 2012 Estimate | 2013 Budget | % change 12-13 |
|-----------------|------------------------------|-------------|-------------|-------------|-------------|------------------|---------------|-------------|----------------|
| DISPATCH | | | | | | | | | |
| 1-520-1000 | Salaries | 227,112 | 240,165 | 224,439 | 250,700 | 176,097 | 240,700 | 248,500 | -1% |
| | Overtime | 16,472 | 8,117 | 17,011 | 10,500 | 1,040 | 15,000 | 10,500 | 0% |
| 1-520-2000 | W/ Retirement | 26,447 | 27,175 | 28,053 | 30,800 | 18,486 | 30,000 | 35,000 | 14% |
| 1-520-2001 | WRS Employee | 699 | 754 | 597 | 750 | 534 | 700 | 750 | 0% |
| 1-520-2005 | Life Insurance | 18,964 | 19,235 | 19,047 | 21,400 | 13,871 | 20,450 | 20,900 | -2% |
| 1-520-2010 | Social Security | 46,400 | 66,679 | 63,643 | 78,750 | 44,073 | 54,000 | 60,000 | -24% |
| 1-520-2015 | Health/Dental Insurance | 591 | 606 | 566 | 575 | 468 | 550 | 575 | 0% |
| 1-520-2025 | Disability Insurance | 336,685 | 362,731 | 353,336 | 393,475 | 254,569 | 361,400 | 358,725 | -9% |
| | wages and benefit subtotal | | | | | | | | |
| 1-520-3100 | Clothing Cleaning | 357 | 931 | 1,461 | 1,400 | 517 | 900 | - | -100% |
| 1-520-3105 | New/Replacement Uniforms | 452 | 398 | 275 | 500 | 3,182 | 5,000 | 300 | -40% |
| 1-520-3300 | Communications-Radios | 10,986 | 9,753 | 7,103 | 5,000 | 3,960 | 6,000 | 5,000 | 0% |
| 1-520-3310 | Communications-Phone | 5,839 | 5,980 | 6,414 | 7,000 | 3,960 | 6,000 | 6,000 | -14% |
| 1-520-3315 | Computer/TIME System | 30,578 | 32,966 | 34,995 | 38,600 | 31,434 | 38,600 | 38,600 | 0% |
| 1-520-3420 | Training/Conferences | 339 | 1,078 | 1,218 | 2,600 | 429 | 2,000 | 2,600 | 0% |
| 1-520-3425 | Recruitment | 968 | 279 | 1,680 | 1,000 | 715 | 1,500 | 1,000 | 0% |
| 1-520-3505 | Office Supplies/Printing | 1,474 | 1,051 | 903 | 1,250 | 1,186 | 1,250 | 1,250 | 0% |
| 1-520-3510 | Office Equipment Maintenance | 1,310 | 402 | 442 | 1,000 | 1,186 | 1,000 | 1,000 | 0% |
| | Other expenses-subtotal | 52,303 | 52,838 | 54,491 | 58,350 | 41,423 | 56,750 | 55,750 | -4% |
| | Dispatch | 388,988 | 415,568 | 407,847 | 451,825 | 295,992 | 418,150 | 414,475 | -3% |

**Village of Elm Grove
Police Department**

| 2008 Actual | 2009 Actual | 2010 Actual | 2011 Actual | 2012 Budget | 2012 Estimated | 2013 Proposed |
|----------------|----------------|----------------|----------------|----------------|-------------------|------------------|
| \$1,816,475 | \$1,923,002 | \$2,041,513 | \$2,124,077 | \$2,169,175 | \$2,104,000 | \$2,142,900 |

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 2011 statistics-

- over 10,000 activities annually;
- investigating approximately 4,500 calls for service
- conduct approximately 25,000 business checks annually
- approximately 1600 vacation home checks.
- Most reported crimes are property offenses with few person on person offenses reported.
- Officers initiate approximately 5000 traffic contacts, annually.

Village of Elm Grove
Schedule of Expenditures-General Fund

| Account Number | Account Title | 2009 Actual | 2010 Actual | 2011 Actual | 2012 budget | YTD 9/25/12 | 2012 Estimate | 2013 Budget | % change 12-13 |
|----------------|-------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------|
| Police | | | | | | | | | |
| 1-521-1000 | Salaries and wages | 1,179,246 | 1,219,371 | 1,230,441 | 1,262,350 | 899,425 | 1,259,800 | 1,270,000 | 1% |
| | Overtime (odd yr includes EMT) | 60,800 | 56,440 | 82,840 | 45,000 | 20,789 | 55,000 | 55,000 | 22% |
| 1-521-2000 | WI Retirement | 235,803 | 254,301 | 268,167 | 267,400 | 169,848 | 274,100 | 295,250 | 10% |
| 1-521-2001 | WRS Employee share | | (2,574) | | (5,175) | (3,727) | (5,200) | (5,950) | |
| 1-521-2005 | Life Insurance | 1,797 | 2,036 | 2,119 | 2,100 | 1,822 | 2,300 | 2,310 | 10% |
| 1-521-2010 | Social Security | 88,200 | 95,047 | 98,196 | 101,000 | 68,332 | 100,850 | 101,800 | 1% |
| 1-521-2015 | Health/Dental Insurance | 281,933 | 326,373 | 345,286 | 402,000 | 265,631 | 318,000 | 321,000 | -20% |
| 1-521-2025 | Disability Insurance | 2,068 | 2,124 | 2,102 | 2,200 | 1,566 | 2,100 | 2,200 | 0% |
| | <i>wages and benefit subtotal</i> | <i>1,849,847</i> | <i>1,995,692</i> | <i>2,086,577</i> | <i>2,076,875</i> | <i>1,473,686</i> | <i>2,006,950</i> | <i>2,041,610</i> | <i>-2%</i> |
| 1-521-3100 | Uniform cleaning/clothing allowance | 2,277 | 3,177 | 2,369 | 3,500 | 1,459 | 3,500 | 3,500 | 0% |
| 1-521-3105 | New/replacement uniforms | 4,712 | 4,106 | 4,734 | 5,000 | 1,578 | 5,000 | 5,000 | 0% |
| 1-521-3130 | Mileage | 843 | 174 | 716 | 300 | 211 | 300 | 300 | 0% |
| 1-521-3200 | Gasoline | 33,442 | 40,504 | 47,357 | 44,000 | 33,118 | 48,750 | 50,500 | 15% |
| 1-521-3210 | Vehicle Maintenance | 11,050 | 13,201 | 13,490 | 13,800 | 7,024 | 13,800 | 13,800 | 0% |
| 1-521-3215 | Other Equipment | 734 | 362 | 1,947 | 1,000 | 627 | 1,000 | 1,000 | 0% |
| 1-521-3400 | Dues/Publication | 980 | 1,211 | 1,185 | 1,400 | 914 | 1,400 | 1,400 | 0% |
| 1-521-3410 | Firearms Expense/training | 2,983 | 3,972 | 3,802 | 4,000 | 2,567 | 4,000 | 4,500 | 13% |
| 1-521-3415 | Education Reimbursement | 6,505 | 6,566 | 7,639 | 6,500 | 3,478 | 6,500 | 6,500 | 0% |
| 1-521-3420 | Training/conferences | 992 | 3,183 | 3,610 | 2,500 | 1,907 | 2,500 | 2,500 | 0% |
| 1-521-3425 | Recruitment | 1,486 | 2,097 | 2,195 | 2,300 | 2,332 | 2,300 | 2,300 | 0% |
| 1-521-3505 | Office Supplies/ Printing | 178 | 595 | 975 | 1,000 | 65 | 1,000 | 1,000 | 0% |
| 1-521-3510 | Office Equipment Maintenance | 3,693 | 3,461 | 3,570 | 3,500 | 1,521 | 3,500 | 3,000 | -14% |
| 1-521-3540 | Crime Prevention | 2,018 | 1,883 | 2,083 | 2,000 | 450 | 2,000 | 2,000 | 0% |
| 1-521-3555 | Investigative Supplies | 1,262 | 1,329 | 1,928 | 1,500 | 1,213 | 1,500 | 1,500 | 0% |
| 1-521-3599 | Misc Patrol/Crime Expenses | 73,155 | 85,821 | 97,500 | 99,300 | 58,464 | 97,050 | 101,300 | 10% |
| | <i>other expenses subtotal</i> | <i>1,923,002</i> | <i>2,041,513</i> | <i>2,124,077</i> | <i>2,169,175</i> | <i>1,882,150</i> | <i>2,104,000</i> | <i>2,147,310</i> | <i>-2%</i> |
| | Police | | | | | | | | |

**VILLAGE OF ELM GROVE
FIRE DEPARTMENT**

| 2009 Actual | 2010 Actual | 2011 Actual | 2012 Budget | 2012 Estimate | 2013 Proposed |
|----------------|----------------|----------------|----------------|------------------|------------------|
| \$274,015 | \$252,688 | \$261,791 | \$269,805 | \$260,544 | \$263,200 |

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

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

| Account Number | Account Title | 2009 Actual | 2010 Actual | 2011 Actual | 2012 budget | 2012 YTD 9/25/12 | 2012 Estimate | 2013 Budget | % change 12-13 |
|------------------------|------------------------------------|----------------|----------------|----------------|----------------|------------------|----------------|----------------|----------------|
| FIRE DEPARTMENT | | | | | | | | | |
| 1-523-1000 | Fire Chief, Inspector and Trainers | 38,325 | 39,280 | 39,795 | 41,000 | 30,036 | 41,350 | 41,350 | 1% |
| | Paid on Call wages | 106,745 | 98,831 | 102,414 | 110,000 | | 103,000 | 106,000 | -4% |
| 1-523-1200 | Fire Pay- Employees-Daytime | 37,804 | 41,420 | 34,200 | 41,825 | 24,700 | 40,000 | 37,100 | -11% |
| 1-523-2020 | Wf Retirement (VEG employees) | 13,227 | 12,346 | 13,563 | 14,700 | 6,711 | 13,600 | 15,700 | 7% |
| | WRS- employee share | | | | | | (825) | (2,900) | |
| 1-523-2010 | Social Security | 14,183 | 13,843 | 13,490 | 13,750 | 4,578 | 14,100 | 14,500 | 5% |
| 1-523-2015 | Health Insurance | 1,687 | 1,755 | 1,755 | 1,755 | 1,645 | 2,850 | 4,175 | 138% |
| 1-523-2000 | Life/Disability Insurance | 6,493 | 6,598 | 6,003 | 6,300 | 5,950 | 6,300 | 6,300 | 0% |
| 1-523-2030 | unemployment tax | 505 | 1,003 | 39 | | | | | |
| | wages and benefit subtotal | 218,969 | 215,076 | 211,259 | 229,330 | 73,620 | 220,375 | 222,225 | -3% |
| 1-523-1010 | Drill Payments | 10,200 | 10,200 | 10,200 | 10,200 | 10,200 | 10,200 | 10,200 | 0% |
| 1-523-1030 | Special Response Team Retainer | 2,494 | 2,453 | 2,469 | 2,475 | 2,469 | 2,469 | 2,475 | 0% |
| 1-523-3200 | Truck Maintenance | 19,081 | 8,661 | 17,675 | 7,500 | 5,559 | 7,500 | 8,000 | 7% |
| 1-523-3205 | Supplies & Maintenance | 12,961 | 8,850 | 11,112 | 11,000 | 6,814 | 11,000 | 11,300 | 3% |
| 1-523-3300 | Uniforms/Clothing | 839 | 602 | 412 | 750 | 208 | 750 | 750 | 0% |
| 1-523-3400 | Communications | 3,677 | 1,944 | 2,216 | 2,250 | 2,014 | 2,250 | 2,250 | 0% |
| 1-523-3500 | Dues/Subscriptions | 2,377 | 2,336 | 2,774 | 2,000 | 2,531 | 2,500 | 2,500 | 25% |
| 1-523-3520 | Fire Prevention | 1,505 | 1,245 | 2,340 | 2,500 | - | 2,000 | 2,000 | -20% |
| 1-523-3530 | Training/Conferences | 1,912 | 1,321 | 1,334 | 1,800 | 1,137 | 1,500 | 1,500 | -17% |
| | other expense subtotal | 55,046 | 37,612 | 50,532 | 40,475 | 30,932 | 40,169 | 40,975 | 1% |
| | Fire | 274,015 | 252,688 | 261,791 | 269,805 | 104,552 | 260,544 | 263,200 | -2.4% |

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

| 2009 Actual | 2010 Actual | 2011 Actual | 2012 Budget | 2012 Estimated | 2013 Proposed |
|----------------|----------------|----------------|----------------|-------------------|------------------|
| \$666,392 | \$688,028 | \$689,369 | \$799,850 | \$773,970 | \$734,225 |

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 | 2009 Actual | 2010 Actual | 2011 Actual | 2012 budget | 2012 YTD 9/25/12 | 2012 Estimate | 2013 Budget | % change 12-13 |
|---------------------|------------------------------------|-------------|-------------|-------------|-------------|------------------|---------------|-------------|----------------|
| Public Works | | | | | | | | | |
| 1-541-3000 | Salaries and Wages | 270,241 | 261,613 | 276,307 | 295,500 | 230,832 | 310,000 | 290,600 | -2% |
| | Overtime | 10,637 | 12,642 | 9,183 | 10,000 | 5,378 | 10,000 | 10,000 | 0% |
| 1-541-2000 | WI Retirement | 30,200 | 31,414 | 36,267 | 34,800 | 21,680 | 34,000 | 37,400 | 7% |
| 1-541-2001 | WRS Employee share | | | (1,493) | (4,300) | (3,511) | (4,000) | (18,700) | |
| 1-541-2005 | Life Insurance | 1,175 | 1,239 | 1,399 | 1,300 | 1,203 | 1,300 | 1,500 | 15% |
| 1-541-2010 | Social Security | 19,244 | 19,092 | 19,351 | 23,500 | 17,376 | 24,500 | 23,250 | -1% |
| 1-541-2015 | Health/Dental Insurance | 71,178 | 71,897 | 88,680 | 122,750 | 79,506 | 77,000 | 94,000 | -23% |
| 1-541-2025 | Disability Insurance | 740 | 757 | 757 | 800 | 568 | 800 | 800 | 0% |
| | <i>wages and benefits subtotal</i> | 403,415 | 398,654 | 430,451 | 484,350 | 353,032 | 453,600 | 438,850 | -9% |
| 1-541-3000 | Telephones/Alarms | 3,174 | 2,457 | 2,624 | 2,500 | 1,275 | 2,000 | 2,000 | -20% |
| 1-541-3010 | Utilities | 16,307 | 15,591 | 13,141 | 18,000 | 8,198 | 14,000 | 14,500 | -19% |
| 1-541-3130 | Weed Spraying | 944 | 816 | 2,067 | 2,000 | 670 | 670 | 5,000 | 0% |
| 1-541-3199 | Bldg & Grounds Maintenance | 6,020 | 3,813 | 2,678 | 5,000 | 3,000 | 5,000 | 5,000 | 0% |
| 1-541-3200 | Gasoline and Diesel Fuel | 23,458 | 28,535 | 35,323 | 42,000 | 25,135 | 39,700 | 40,875 | -3% |
| 1-541-3210 | Equip Maintenance & Supplies | 26,313 | 30,134 | 24,757 | 25,000 | 22,285 | 30,000 | 30,000 | 20% |
| 1-542-3100 | Signs, posts, line painting | 15,428 | 17,276 | 14,085 | 17,000 | 14,216 | 17,000 | 17,000 | 0% |
| 1-542-3120 | Electricity-Street Lighting | 14,513 | 14,617 | 17,189 | 13,000 | 11,134 | 17,000 | 17,000 | 31% |
| 1-542-3130 | Street Light: Repair | 7,301 | (871) | 1,597 | 2,000 | 1,609 | 2,000 | 2,000 | 0% |
| 1-542-3199 | Misc Traffic Control | 776 | 983 | 600 | 1,000 | 267 | 1,000 | 1,000 | 0% |
| 1-542-3200 | Training/Conferences | 2,027 | 1,178 | 1,186 | 2,000 | 268 | 1,000 | 2,000 | 0% |
| 1-542-3210 | Uniforms | 3,843 | 3,245 | 3,605 | 4,000 | 2,721 | 4,000 | 4,000 | 0% |
| 1-542-3220 | Miscellaneous | 1,848 | 1,572 | 1,102 | 2,000 | 1,094 | 2,000 | 2,000 | 0% |
| 1-542-3300 | Consulting Services | 3,416 | 9,395 | 4,455 | 5,000 | 9,733 | 10,000 | 5,000 | 0% |
| 1-543-3100 | Pavement Maintenance | 111,535 | 114,395 | 110,093 | 147,000 | 1,418 | 147,000 | 125,000 | -15% |
| 1-543-3200 | Winter Road Maintenance | 25,369 | 26,268 | 24,416 | 27,000 | 19,498 | 27,000 | 27,000 | 0% |
| 1-543-3220 | Equipment Rental | 705 | - | 258,918 | 1,000 | 122,521 | 1,000 | 1,000 | 0% |
| | <i>other expense subtotal</i> | 262,977 | 269,374 | 799,850 | 315,500 | 475,553 | 330,370 | 295,375 | -6% |
| | Public Works | 666,392 | 688,028 | 839,369 | 799,850 | 475,553 | 773,970 | 734,225 | -8.2% |

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

PERSONNEL:

Yard Waste Facility Supervisor Part-time

Employee hours for this position were increased for 2012 to provide an employee at the facility whenever it is available to residents to dispose of yard waste. In the past the facility has been open during normal work hours but materials are being left at the facility that are not allowed and often mixed in with the brush or leaves. This budget includes hours for works Saturdays from April through November, Sundays from 12pm-4pm and Tuesday and Thursday from 1-6pm. During the leaf season the facility would be open daily from 9-5pm to allow residents to dispose of leaves.

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

| | <u>2007</u> | <u>2008</u> | <u>2009</u> | <u>2010</u> | <u>2011</u> | <u>2012</u> | <u>2013</u> |
|-------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Solid Waste Fee per resident | \$183.78 | \$191.32 | \$200.32 | \$203.20 | \$203.70 | \$214.10 | \$214.70 |
| Solid Waste (tons) | 2123 | 2133 | 1945 | 1859 | 1983 | | |
| Recycling - (tons) | 597 | 565 | 531 | 538 | 461 | | |
| % Recycled | 23.6% | 21.0% | 21.4% | 22.4% | 18.9% | | |
| Yard Waste (tons) | 1317 | 1197 | 1539 | 1493 | 1499 | | |
| Truckloads of Mulch delivered | | | 540 | 580 | 500 | | |
| DPW Hours | 1065 | 1094 | 986 | 1181 | 943 | | |

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

| Account Number | Account Title | 2009 Actual | 2010 Actual | 2011 Actual | 2012 budget | 2012 YTD 9/25/12 | 2012 Estimate | 2013 Budget | % change 12-13 |
|--------------------|--------------------------------|----------------|----------------|----------------|----------------|------------------|----------------|----------------|----------------|
| Solid Waste | | | | | | | | | |
| 1-544-1000 | Salary and Wages | 4,643 | 3,626 | 3,721 | 10,000 | 4,267 | 8,800 | 10,000 | 0% |
| 1-544-2000 | WRS | 4,177 | 4,315 | 3,593 | 4,950 | 2,760 | 4,300 | 5,200 | 5% |
| | WRS employee | | | | | | (650) | (2,600) | |
| 1-544-2010 | Social Security | 3,366 | 3,391 | 3,478 | 3,770 | 2,844 | 3,600 | 3,690 | -2% |
| 1-544-2015 | Health/dental insur | 13,021 | 13,784 | 12,612 | 14,180 | 8,475 | 12,025 | 14,000 | -1% |
| 1-544-2020 | Trf-Administrative costs/wages | 13,052 | 11,560 | 12,928 | 12,800 | 10,095 | 13,375 | 13,550 | 6% |
| 1-544-2030 | Trf-DPW Labor for Brush Pickup | 26,567 | 29,147 | 23,868 | 29,900 | 18,435 | 24,600 | 24,700 | -17% |
| | wages and benefit subtotal | 64,826 | 65,823 | 60,200 | 75,500 | 46,876 | 66,050 | 68,540 | -9% |
| 1-544-3100 | Waste Collection | 210,306 | 223,994 | 228,309 | 238,000 | 154,680 | 232,100 | 240,225 | 1% |
| 1-544-3200 | Recycling Collection | 105,285 | 106,907 | 108,615 | 113,500 | 73,649 | 110,900 | 114,785 | 1% |
| 1-544-3500 | Brush disposal | 30,596 | 34,715 | 34,346 | 32,000 | 24,459 | 35,000 | 37,000 | 16% |
| 1-544-3700 | Household Hazardous Waste | 427 | 532 | 824 | 650 | 887 | 1,000 | 1,000 | 54% |
| | other expense subtotal | 346,614 | 366,148 | 372,094 | 389,150 | 253,675 | 379,000 | 393,010 | 2% |
| | Solid Waste | 711,440 | 431,971 | 432,294 | 459,750 | 300,551 | 445,050 | 461,550 | 0.8% |
| | User Fee Revenue | 431,827 | 438,071 | 438,394 | 459,750 | 461,146 | 461,100 | 461,100 | 0% |

**VILLAGE OF ELM GROVE
DEPARTMENT OF FORESTRY**

| | | | | | | |
|----------------|----------------|----------------|----------------|----------------|-------------------|------------------|
| 2008 Actual | 2009 Actual | 2010 Actual | 2011 Actual | 2012 Budget | 2012 Estimated | 2013 Proposed |
| \$38,244 | \$120,861 | \$127,118 | \$118,504 | \$126,355 | \$122,996 | \$127,495 |

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. Services are contracted for the annual landscaping and planting of street boulevards, in 2009 the department discontinued outside landscaping services for the Village Park.

| | <u>2006</u> | <u>2007</u> | <u>2008</u> | <u>2009</u> | <u>2010</u> | <u>2011</u> |
|--------------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Trees Planted | | | | | | |
| In Village Right of ways | 43 | 26 | 31 | 40 | 54 | 35 |
| In Village Park | 2 | 240 | 29 | 28 | 31 | 97 |
| Total Trees Removed | 191 | 109 | 58 | 333 | 279 | 225 |
| Ash trees removed | 29 | 14 | 13 | 103 | 104 | 80 |
| Elm trees removed | 97 | 71 | 28 | 125 | 59 | 53 |
| Elm trees treated | 21 | 18 | 14 | 15 | 13 | 15 |

Village of Elm Grove
 Schedule of Expenditures-General Fund

| Account Number | Account Title | 2009 Actual | 2010 Actual | 2011 Actual | 2012 budget | 2012 YTD 9/25/12 | 2012 Estimate | 2013 Budget | % change 12-13 |
|-----------------|----------------------------|----------------|----------------|----------------|----------------|------------------|----------------|----------------|----------------|
| Forestry | | | | | | | | | |
| 1-561-1000 | Salaries and Wages | 58,212 | 57,991 | 59,640 | 60,250 | 44,072 | 60,000 | 61,000 | 1% |
| 1-561-2000 | WI Retirement | 5,721 | 5,893 | 6,375 | 6,520 | 4,278 | 6,608 | 7,600 | 17% |
| | | | | (1,347) | (3,260) | (2,503) | (3,304) | (3,800) | 17% |
| 1-561-2005 | Life Insurance | 105 | 153 | 188 | 215 | 153 | 215 | 215 | 0% |
| 1-561-2010 | Social Security | 4,764 | 4,876 | 5,013 | 5,075 | 3,628 | 5,000 | 5,000 | -1% |
| 1-561-2015 | Health/Dental | 3,810 | 5,303 | 5,615 | 6,250 | 3,050 | 4,175 | 4,175 | -33% |
| 1-561-2025 | Disability Insurance | 103 | 104 | 104 | 105 | 78 | 105 | 105 | 0% |
| | wages and benefit subtotal | 72,715 | 74,320 | 75,888 | 75,158 | 52,756 | 72,799 | 74,295 | -1% |
| 1-561-3200 | Tree Care | 10,090 | 13,222 | 4,042 | 14,000 | 5,985 | 13,000 | 12,000 | -14% |
| 1-561-3300 | Elm Tree Treatment | 2,100 | 2,255 | 2,367 | 2,500 | 1,861 | 1,861 | 2,500 | 0% |
| 1-561-3350 | Emerald Ash | | 15,040 | 11,060 | 15,000 | 35 | 15,000 | 15,000 | 0% |
| 1-561-3400 | Landscaping | 3,522 | 2,981 | 6,075 | 5,000 | 2,803 | 5,000 | 7,000 | 40% |
| 1-561-3500 | Tree Planting | 31,846 | 19,075 | 18,858 | 10,000 | 10,636 | 14,636 | 12,000 | 20% |
| 1-561-3600 | Gypsy Moth Treatment | | | | 4,000 | | | 4,000 | 0% |
| 1-561-3700 | Training and Misc | 588 | 225 | 514 | 700 | 637 | 700 | 700 | 0% |
| | other expenses | 48,146 | 52,798 | 42,916 | 51,200 | 21,957 | 50,197 | 53,200 | 4% |
| | Forestry | 120,861 | 127,118 | 138,504 | 126,355 | 76,713 | 122,996 | 127,495 | 0.9% |

**Village of Elm Grove
Recreation Department**

| | 2008 Actual | 2009 Actual | 2010 Actual | 2011 Actual | 2012 Budget | 2012 Estimate | 2013 Proposed |
|--------------|----------------|----------------|----------------|----------------|----------------|------------------|------------------|
| Revenue | \$200,635 | \$222,456 | \$237,136 | \$197,823 | \$208,625 | \$192,199 | \$194,650 |
| Expenditures | \$228,459 | \$244,473 | \$244,122 | \$225,354 | \$215,005 | \$205,382 | \$199,600 |
| Net | (\$27,824) | (\$22,017) | (\$6,986) | (\$27,531) | (\$6,380) | (\$13,183) | (\$4,950) |

DEPARTMENT DESCRIPTION:

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

PERSONNEL:

Full-time Equivalency FTE

| | |
|---------------------------|--------------------|
| Recreation Director | 1 |
| Recreation Supervisor | .70 during season |
| Approx. 35 seasonal staff | 15.5 during season |

SERVICES:

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

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

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

PROGRAM /ENROLLMENT SUMMARIES:

The Recreation Department offers several programs that run throughout the year. Below is a recap of the number of participants in 2012 and 2011.

| | 2012 | 2011 | | 2012 | 2011 |
|----------------------------------|------|------|---------------------------------|------|--------|
| Swimming Lessons- group | 421 | 472 | Camp Elm Grove | 169 | 151 |
| Swimming Lessons- Private | 305 | 211 | Sunset Playhouse Programs | 33 | 40 |
| Swimming Team | 113 | 103 | Tosa Programs | | |
| Resident Pool Passes-single | 85 | 82.5 | Youth Sports Programs | 99 | 126 |
| Resident Pool Passes –family | 69 | 72.5 | Youth Programs | 64 | 86 |
| Non-Resident Pool Passes- single | 16 | 11 | Dance classes (child and adult) | 25 | 25 |
| Non Resident Pool Passes- family | 15 | 10.5 | Adult Education | 67 | 53 |
| Tennis Lessons-group | 154 | 120 | Fitness Classes | 626 | 576 |
| Tennis Lessons- private | 115 | 39 | Total | 2727 | 2235.5 |
| Tennis Team | 51 | 57 | | | |

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

| Account Number | Account Title | 2009 Actual | 2010 Actual | 2011 Actual | 2012 budget | 2012 YTD 9/25/12 | 2012 Estimate | 2013 Budget | % change 12-13 |
|-------------------|-----------------------------------|----------------|----------------|----------------|----------------|------------------|----------------|----------------|----------------|
| Recreation | | | | | | | | | |
| 1-552-1000 | Salaries and Wages | 115,814 | 112,495 | 103,489 | 97,250 | 87,865 | 96,500 | 96,500 | -1% |
| 1-552-2000 | WI Retirement | 3,971 | 4,593 | 4,728 | 4,730 | 3,120 | 4,500 | 4,730 | 0% |
| 1-552-2005 | Life Insurance | 32 | 22 | (918) | (2,385) | (1,815) | (2,250) | (2,385) | 0% |
| 1-552-2010 | Social Security | 7,967 | 8,455 | 8,341 | 7,450 | 6,963 | 7,350 | 7,350 | -1% |
| 1-552-2015 | Health/Dental Insurance | 7,972 | 7,252 | 5,614 | 5,655 | 2,840 | 4,200 | 4,175 | -26% |
| 1-552-2025 | Disability Insurance | 113 | 86 | 127 | 140 | 87 | 140 | 140 | 0% |
| 1-552-2030 | Unemployment | | | 101 | | 88 | 100 | | |
| | <i>wages and benefit subtotal</i> | <i>135,869</i> | <i>132,303</i> | <i>121,410</i> | <i>112,880</i> | <i>99,172</i> | <i>110,480</i> | <i>110,550</i> | <i>-2%</i> |
| 1-552-3100 | Utilities-Telephone | 1,399 | 1,443 | 1,469 | 1,500 | 1,150 | 1,500 | 1,500 | 0% |
| 1-552-3110 | Utilities-Heating | 7,011 | 5,930 | 4,010 | 6,000 | 3,468 | 4,000 | 4,500 | -25% |
| 1-552-3120 | Utilities-Electricity | 12,874 | 15,024 | 15,503 | 15,000 | 9,032 | 11,500 | 11,500 | -23% |
| 1-552-3130 | Operating Expenses | 1,343 | 1,485 | 33 | 500 | 843 | 500 | 600 | 20% |
| 1-552-3198 | Building and Grounds | | 6,916 | 3,792 | 3,000 | 2,559 | 3,000 | 3,100 | 3% |
| 1-552-3180 | Program Expenses | 4,145 | 4,762 | 3,302 | 3,500 | 3,495 | 3,600 | 3,500 | 0% |
| 1-552-3140 | Pool Expenses | 9,174 | 8,326 | 7,852 | 7,300 | 14,765 | 14,765 | 7,750 | 6% |
| 1-552-3150 | Instructor Fees | 32,208 | 34,221 | 32,233 | 29,100 | 16,073 | 23,000 | 23,000 | -21% |
| 1-552-3700 | Sunset Playhouse Programs | | 1,600 | 1,604 | 2,250 | 1,445 | 2,200 | 2,250 | 0% |
| 1-552-3710 | Wauwatosa Programs | | 1,894 | 2,742 | 1,750 | 1,111 | 1,750 | 1,750 | 0% |
| 1-552-3200 | Swimming Program | 4,309 | 3,706 | 3,569 | 3,500 | 2,927 | 3,155 | 3,400 | -3% |
| 1-552-3300 | Tennis Program | 1,375 | 1,642 | 997 | 1,000 | 1,027 | 1,027 | 1,000 | 0% |
| 1-552-3400 | Printing Expense | 7,041 | 6,519 | 6,404 | 6,800 | 4,300 | 5,525 | 5,600 | -18% |
| 1-552-3420 | Soda/Snack Expense | 9,524 | 10,815 | 7,104 | 8,900 | 4,684 | 6,300 | 6,300 | -29% |
| 1-552-3490 | Office Supplies and Misc | 685 | 175 | 1,036 | 175 | 190 | 190 | 200 | 14% |
| 1-552-3500 | Childrens' Programs | 718 | 96 | 229 | 150 | 110 | 150 | 150 | 0% |
| 1-552-3600 | Baseball Program | 4,186 | 4,279 | 4,625 | 4,750 | 5,703 | 5,703 | 5,750 | 21% |
| 1-552-4200 | Camp Elm Grove | 1,096 | 820 | 1,040 | 1,000 | 788 | 788 | 1,000 | 0% |
| 1-552-4900 | Misc expense | 1,673 | 2,204 | 1,636 | 1,700 | 2,060 | 2,100 | 1,800 | 6% |
| 1-552-4901 | On-line registration fees | 1,336 | 2,868 | 2,836 | 3,000 | 2,720 | 3,000 | 3,000 | 0% |
| 1-552-4910 | Training | 1,594 | 1,650 | 1,256 | 1,000 | 647 | 750 | 1,000 | 0% |
| 2-552-4915 | Education Reimbursement | 6,000 | (6,000) | | | | | | |
| 1-552-4920 | Bike Safety Program | 913 | 844 | 672 | 250 | 399 | 399 | 400 | 60% |
| | <i>other expense subtotal</i> | <i>108,604</i> | <i>111,219</i> | <i>103,944</i> | <i>102,125</i> | <i>79,496</i> | <i>94,902</i> | <i>89,050</i> | <i>-13%</i> |
| | Recreation | 244,473 | 244,327 | 223,354 | 215,005 | 178,568 | 205,388 | 199,600 | 7.2% |

Village of Elm Grove
 Schedule of Expenditures-General Fund

| Account Number | Account Title | 2009 Actual | 2010 Actual | 2011 Actual | 2012 budget | 2012 YTD 9/25/12 | 2012 Estimate | 2013 Budget | % change 12-13 |
|----------------------|----------------------|--------------|---------------|-------------|---------------|------------------|---------------|--------------|----------------|
| New Equipment | | | | | | | | | |
| 1-570-4100 | General Government | 3,559 | 59,715 | 759 | - | - | - | - | - |
| 1-570-4200 | Police | 1,500 | 1,500 | 759 | 6,000 | 742 | 6,000 | 3,200 | |
| 1-570-4300 | Fire | | | | | | | | |
| 1-570-4400 | Public Works | | | | 5,900 | 6,900 | 6,900 | | |
| 1-570-4500 | Recreation | 4,236 | 9,979 | | | | | | |
| 1-570-4700 | EMS | | | | | | | | |
| 1-570-4800 | Court | | | | | | | | |
| 1-570-4900 | Dispatch | | | | | | | | |
| | New Equipment | 7,795 | 73,144 | 759 | 12,900 | 7,642 | 12,900 | 3,200 | |

police _____ **2013**
 4 vests _____
 3,200
 3,200

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

| Account Number | Account Title | 2009 Actual | 2010 Actual | 2011 Actual | 2012 budget | 2012 YTD 9/25/12 | 2012 Estimate | 2013 Budget | % change 12-13 |
|--------------------------------|----------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------|
| Contingency | | | | | | | | | |
| 1-322-1100 | Contingency | | | | 100,000 | - | | 171,465 | |
| 1-322-1111 | Contingency HRA | | | | 35,000 | - | | 35,000 | 0% |
| Transfer to other Funds | | | | | | | | | |
| | To EMS Fund | | 13,000 | | | | | | |
| | To municipal water project | | | 161,214 | | | | | |
| | To cable TV | | 3,368 | | | | | | |
| | To library Operating | | | | | | | | |
| | To 5 Year Capital Fund | | 85,000 | 70,000 | | | 145,000 | | |
| | Transfers to Other Funds | 140,000 | 101,368 | 231,214 | - | - | 145,000 | - | |
| Total Expenditures | | 5,399,111 | 5,518,755 | 5,687,221 | 5,910,885 | 3,894,106 | 5,754,516 | 5,834,565 | -1.29% |

**VILLAGE OF ELM GROVE
SEWER FUND**

| 2008 Actual | 2009 Actual | 2010 Actual | 2011 Actual | 2012 Budget | 2012 Estimated | 2013 Proposed |
|----------------|----------------|----------------|----------------|----------------|-------------------|------------------|
| \$2,414,671 | \$2,371,352 | \$2,385,438 | \$2,354,924 | \$2,406,595 | \$2,378,738 | \$2,295,700 |

Department Description

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

During recent years the Village has invested substantial dollars in the system. Bypass pumps were installed in the Squires Grove and Wrayburn Road area, a project was done in partnership with MMSD to determine infiltration of ground water into the sanitary sewer system and extensive manhole repairs. It is the Village's policy to televise sewers in the areas being re-paved each year to determine any necessary repairs. The sewer system is cleaned on a 4 year rotating cycle. Individual property owners are responsible for the laterals from the Village sewer line to their building.

Personnel:

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

**Village of Elm Grove
Sewer Fund**

| Account Name | 2009 Actual | 2010 Actual | 2011 Actual | 2012 Budget | 2012 YTD 8/31/12 | 2012 Estimate | 2013 Budget | %change 12-13 |
|------------------------------|------------------|------------------|------------------|------------------|---------------------|------------------|------------------|------------------|
| Revenue | | | | | | | | |
| Sewer Tax Levy | 287,270 | 310,570 | 216,098 | 113,260 | 113,260 | 113,260 | 91,000 | -20% |
| Sewer Levy for Cap Charge | 1,375,000 | 1,252,000 | 1,392,802 | 1,466,740 | 1,466,740 | 1,466,740 | 1,464,500 | 0% |
| <i>Total Tax Levy</i> | <i>1,662,270</i> | <i>1,562,570</i> | <i>1,608,900</i> | <i>1,580,000</i> | <i>1,580,000</i> | <i>1,580,000</i> | <i>1,555,500</i> | |
| User Charges | 760,544 | 755,457 | 796,000 | 821,595 | 751,836 | 811,100 | 810,200 | -1% |
| Interest Income | 7,709 | 8,832 | 6,530 | 5,000 | 2,638 | 5,000 | 5,000 | 0% |
| Miscellaneous Income | 142 | 101 | 149 | | 21 | 100 | | |
| MMSD reimbursement for PP II | | | | | | | | |
| Total Revenue | 2,430,665 | 2,326,960 | 2,411,579 | 2,406,595 | 2,334,495 | 2,396,200 | 2,370,700 | -1% |

Expenditures

| | | | | | | | | |
|---------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|--------------|
| MMSD User Charges | 300,990 | 308,782 | 316,389 | 300,800 | 145,426 | 291,000 | 305,200 | 1.5% |
| MMSD Capital Charges | 1,335,744 | 1,252,883 | 1,392,003 | 1,466,740 | 1,467,083 | 1,467,083 | 1,464,500 | -0.2% |
| Inspection/Engineering | 20,517 | 2,866 | 11,294 | 15,000 | 4,483 | 15,000 | 15,000 | 0.0% |
| Repair/maintenance | 44,637 | 67,102 | 30,427 | 60,000 | 34,364 | 60,000 | 60,000 | 0.0% |
| Projects | <i>Elmhurst</i> | 39,016 | - | <i>PP II</i> | 3,344 | | | |
| New Equipment | 1,599 | 31,679 | 38,235 | 15,000 | - | - | - | -100.0% |
| Administrative Transfer | 51,795 | 65,465 | 53,940 | 55,000 | 41,535 | 55,400 | 58,000 | 5.5% |
| Legal and Audit | 3,407 | 3,000 | 2,100 | 4,000 | 3,407 | 4,000 | 4,000 | 0.0% |
| Insurance | 11,760 | 15,047 | 12,945 | 16,500 | 15,008 | 16,000 | 16,500 | 0.0% |
| Miscellaneous | 9,933 | 3,948 | 3,889 | 6,500 | 1,448 | 3,200 | 6,500 | 0.0% |
| Trf to Debt Service | 590,970 | 595,650 | 493,702 | 467,055 | 7,490 | 467,055 | 366,000 | -21.6% |
| Total Expenditures | 2,371,352 | 2,385,438 | 2,354,924 | 2,406,595 | 1,723,588 | 2,378,738 | 2,295,700 | -4.6% |
| | | | | | | | 75,000 | |

| New Equipment | 2009 | 2010 | 2011 | 2012 |
|-----------------------|--------------|---------------|---------------|---------------|
| Portable Sewer Pump | | 31,000 | | |
| hoses | | 4,000 | | |
| Bypass Pump computers | 2,500 | | 35,000 | 15,000 |
| | <u>2,500</u> | <u>35,000</u> | <u>35,000</u> | <u>15,000</u> |

| | |
|---------------------------------|------------------|
| Fund Balance 12/31/11 | 1,021,876 |
| plus est revenue | 2,396,200 |
| less est expenditures | (2,378,738) |
| estimated fund balance 12/31/12 | <u>1,039,338</u> |

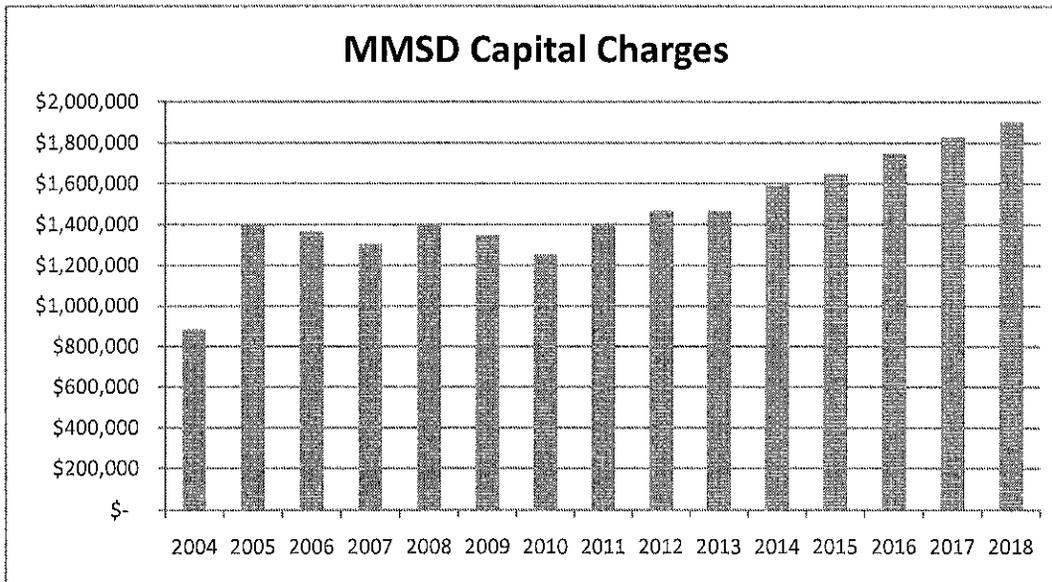
| | sewer fees | increase |
|------|------------|----------|
| 2013 | 290.80 | - |
| 2012 | 290.80 | 9.36 |
| 2011 | 281.44 | 17.88 |
| 2010 | 263.56 | 4.06 |
| 2009 | 259.50 | |

**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 |
|-----------------------------|-----------------|------------------------------------|------------------|-----------------|--------------|
| 2003 10% increase | 854,893,000 | \$ 1.035 | 884,762 | | 2004 |
| 2004 9.35% increase | 934,802,600 | \$ 1.498 | 1,400,685 | 515,923 | 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 estimate 2.0% increase | 1,007,989,296 | \$ 1.576 | 1,588,591 | 124,042 | 2014 |
| 2014 estimate 2.0% increase | 1,028,149,082 | \$ 1.601 | 1,646,067 | 57,476 | 2015 |
| 2015 estimate 2.0% increase | 1,048,712,064 | \$ 1.665 | 1,746,106 | 100,039 | 2016 |
| 2016 estimate 2.0% increase | 1,069,686,305 | \$ 1.708 | 1,827,024 | 80,918 | 2017 |
| 2017 estimate 2.0% increase | 1,091,080,031 | 1.744 | 1,902,844 | 75,820 | 2018 |

beginning in 2005 does not include TIF equalized value.



charges are estimated for future years based on rates from MMSD, actual decrease in 2012 and then 2% in 2013-2015

Village of Elm Grove Stormwater Fund

Stormwater Operations

| 2008 Actual | 2009 Actual | 2010 Actual | 2011 Actual | 2012 Budget | 2012 Estimated | 2013 Proposed |
|----------------|----------------|----------------|----------------|----------------|-------------------|------------------|
| \$634,868 | \$623,961 | \$621,441 | \$682,440 | \$690,220 | \$839,720 | \$598,400 |

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.

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 paid with the utility fee. The fee is reviewed annually and adjusted as needed to meet the debt obligations. A preliminary schedule provided by the Village's financial advisors, Ehlers & Associates projected the annual fee for the debt term of 20 years. In 2011 the Village increased the utility fee by \$18 per residential equivalency unit (REU) to begin payback the general fund for funds used to challenge the lawsuit with Michels Corporation, one of the major contractors on the project. The fee would be reconsidered if the Village is successful in the lawsuit with obtaining legal fees. 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 | 2009 Actual | 2010 Actual | 2011 Actual | 2012 Budget | 2012 YTD 9/25/12 | 2012 Estimate | 2013 Budget | %CHANGE 12-13 |
|--------------------------------|----------------|----------------|----------------|----------------|---------------------|------------------|----------------|------------------|
| Revenue | | | | | | | | |
| Operating Revenue | | | | | | | | |
| Tax Levy | 201,200 | 207,312 | 220,000 | 197,595 | 197,595 | 197,595 | 179,000 | -9% |
| Stormwater Utility Fee | 367,437 | 401,879 | 466,096 | 470,600 | 387,634 | 470,600 | 410,000 | -13% |
| Culvert Installations | 3,671 | 7,385 | 9,447 | 8,000 | 5,447 | 7,000 | 8,000 | 0% |
| Interest Income | 1,621 | 2,812 | 1,772 | 1,275 | 708 | 1,300 | 1,400 | 10% |
| | 573,929 | 619,388 | 697,315 | 677,470 | 591,384 | 676,495 | 598,400 | -12% |
| Other Sources | | | | | | | | |
| State Aid-Planning Grant | | | 22,620 | | | | | |
| FEMA- SE restoration | 117,885 | | | | | | | |
| Received in Michels settlement | | | | | | 182,766 | | |
| Total Revenue | 691,814 | 619,388 | 719,935 | 677,470 | 591,384 | 859,261 | 598,400 | -12% |

| Account Name | 2009 actual | 2010 actual | 2011 Actual | 2012 Budget | 2012 YTD 9/25/12 | 2012 Estimate | 2013 Budget | %CHANGE 12-13 |
|-----------------------------|----------------|----------------|----------------|----------------|---------------------|------------------|----------------|------------------|
| Expenditures | | | | | | | | |
| Operating Expenses | | | | | | | | |
| Consulting Services | 10,406 | 35,142 | 3,177 | 10,000 | 455 | 7,500 | 10,000 | 0% |
| Admin and DPW Labor | 156,841 | 151,530 | 159,876 | 155,500 | 119,910 | 160,000 | 157,000 | 1% |
| Legal And Audit | 5,345 | 4,000 | 3,100 | 4,000 | 3,650 | 5,000 | 5,000 | 25% |
| Infrastructure Maintenance | 96,047 | 48,249 | 69,442 | 60,000 | 39,686 | 60,000 | 60,000 | 0% |
| <i>subtotal</i> | 268,639 | 238,921 | 235,595 | 229,500 | 163,701 | 232,500 | 232,000 | 1% |
| Stormwater Projects | | | | | | | | |
| SE Facility Restoration | 3,486 | | | | | | | |
| Payback of advancemet to GF | | | 60,678 | 60,675 | 60,675 | 60,675 | | |
| Trf to Capital Fund | | | | | | 146,500 | | |
| Trf to Debt Service | 348,350 | 382,520 | 386,167 | 400,045 | 269,801 | 400,045 | 366,400 | -8% |
| <i>subtotal</i> | 351,836 | 382,520 | 446,845 | 460,720 | 330,476 | 607,220 | 366,400 | -20% |
| Total Expenditures | 623,961 | 621,441 | 682,440 | 690,220 | 494,177 | 839,720 | 598,400 | -13% |

| | |
|-----------------------|----------------|
| Fund Balance 1/1/12 | 200,537 |
| Revenue | 859,261 |
| expense | (839,720) |
| Fund Balance 12/31/12 | <u>220,078</u> |

Village of Elm Grove
Stormwater Residential Equivalency Unit Charge

Stormwater Fee for 2012 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>2008 REU</u> |
|------------------------------|-----------------|-----------------|
| Single Family | 1,948.0 | 1948 |
| Multi-Family REUs | 42.5 | 42.5 |
| Condominium | 227.0 | 196 |
| Non-Residential | 1,184.5 | 1184.5 |
| Total REUs | 3,402.0 | 3,371 |

| Year | <u>Charge/ REU</u> | <u>Single Family</u> | <u>Multi Family</u> | <u>Condominium</u> | <u>Non 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 | \$ 269,214 | \$ 5,874 | \$ 27,087 | \$ 163,698 | \$ 465,873 | \$ 386,167 |
| 2012 | \$ 139.60 | \$ 271,941 | \$ 5,933 | \$ 27,362 | \$ 165,356 | \$ 470,592 | \$ 400,044 |
| 2013 | \$ 121.60 | \$ 236,877 | \$ 5,168 | \$ 23,834 | \$ 144,035 | \$ 409,914 | \$ 366,383 |
| 2014 | \$ 122.81 | \$ 239,234 | \$ 5,219 | \$ 24,071 | \$ 145,468 | \$ 413,992 | \$ 374,303 |
| 2015 | \$ 124.04 | \$ 241,630 | \$ 5,272 | \$ 24,312 | \$ 146,925 | \$ 418,139 | \$ 357,419 |
| 2016 | \$ 125.28 | \$ 244,045 | \$ 5,324 | \$ 24,555 | \$ 148,394 | \$ 422,318 | \$ 376,819 |
| 2017 | \$ 126.53 | \$ 246,480 | \$ 5,378 | \$ 24,800 | \$ 149,875 | \$ 426,533 | \$ 380,719 |
| 2018 | \$ 127.80 | \$ 248,954 | \$ 5,432 | \$ 25,049 | \$ 151,379 | \$ 430,814 | \$ 384,419 |
| 2019 | \$ 129.08 | \$ 251,448 | \$ 5,486 | \$ 25,300 | \$ 152,895 | \$ 435,129 | \$ 372,919 |
| 2020 | \$ 130.37 | \$ 253,961 | \$ 5,541 | \$ 25,553 | \$ 154,423 | \$ 439,478 | \$ 386,519 |
| 2021 | \$ 131.67 | \$ 256,493 | \$ 5,596 | \$ 25,807 | \$ 155,963 | \$ 443,859 | \$ 394,719 |
| 2022 | \$ 132.99 | \$ 259,065 | \$ 5,652 | \$ 26,066 | \$ 157,527 | \$ 448,310 | \$ 397,619 |
| 2023 | \$ 134.32 | \$ 261,655 | \$ 5,709 | \$ 26,327 | \$ 159,102 | \$ 452,793 | \$ 399,863 |
| 2024 | \$ 135.66 | \$ 264,266 | \$ 5,766 | \$ 26,589 | \$ 160,689 | \$ 457,310 | \$ 391,800 |
| 2025 | \$ 137.02 | \$ 266,915 | \$ 5,823 | \$ 26,856 | \$ 162,300 | \$ 461,894 | \$ 388,550 |

\$ 4,910,850 \$ 107,146 \$ 504,528 \$ 2,986,090 \$ 8,505,513 \$ 7,394,185

**Village of Elm Grove
Library**

Library Operations

| | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 |
|-------------------|---------|---------|---------|---------|---------|---------|
| | Actual | Actual | Actual | Actual | Budget | Budget |
| Expenditures | 390,242 | 393,447 | 397,207 | 391,582 | 400,525 | 401,135 |
| Revenue | | | | | | |
| Fines and Fees | 15,150 | 13,868 | 13,324 | 15,000 | 14,000 | 15,500 |
| Other Grants | | | 1,250 | 475 | 1,242 | 250 |
| Crossover Lending | 38,595 | 36,695 | 34,846 | 33,654 | 33,500 | 30,905 |
| Outside Revenue | 53,745 | 50,563 | 49,420 | 49,129 | 48,742 | 46,655 |
| Village Support | 336,497 | 342,884 | 347,787 | 342,453 | 351,783 | 354,480 |

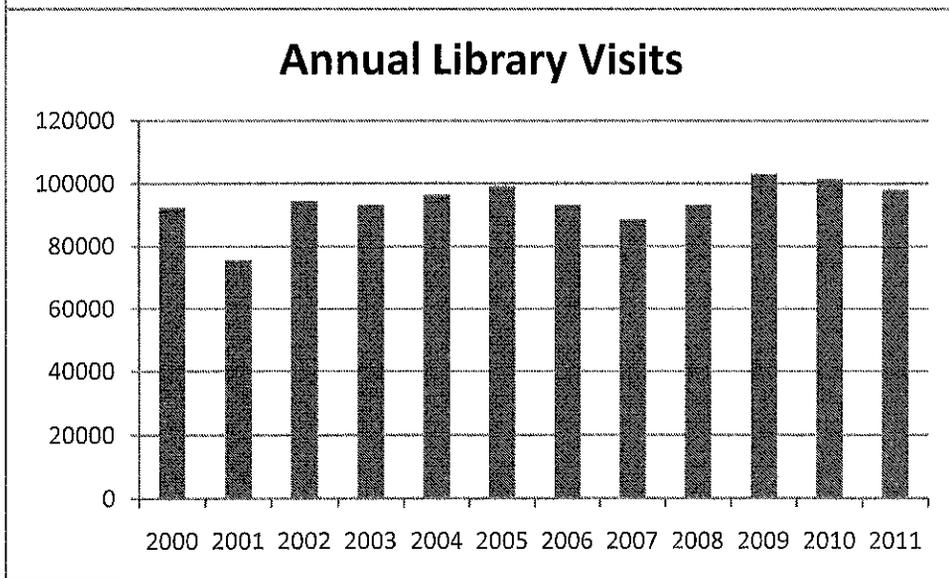
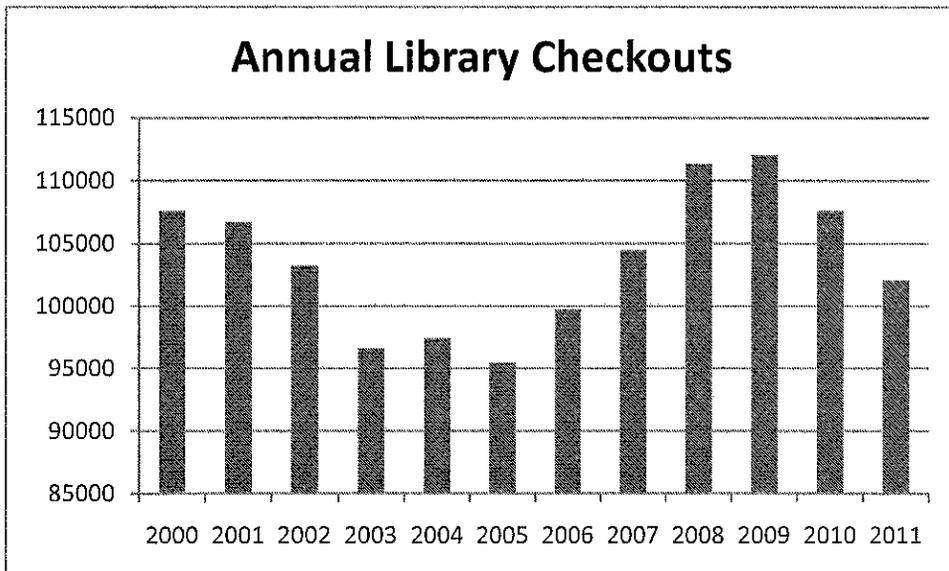
| Library Gift Account | | | | | | |
|-----------------------------|--------|--------|--------|--------|--------|--------|
| | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 |
| | Actual | Actual | Actual | Actual | Actual | Actual |
| Contributions | 45,746 | 22,220 | 26,877 | 15,453 | 13,593 | 32,034 |
| Expenditures | 36,182 | 24,680 | 25,961 | 14,842 | 15,415 | 23,163 |
| Account Balance at YE | 47,936 | 45,476 | 46,392 | 47,003 | 45,181 | 54,052 |

| Renovation of Children's Area 2009 and 2010 | |
|--|--------|
| Project Cost | 67,061 |
| Project Financing | |
| Friends of Elm Grove Library (FOEGL) | 55,894 |
| Other Donations | |
| Lights of Love | 5,000 |
| Elm Grove Junior Guild | 5,000 |
| Private Donations | 1,167 |
| | 67,061 |

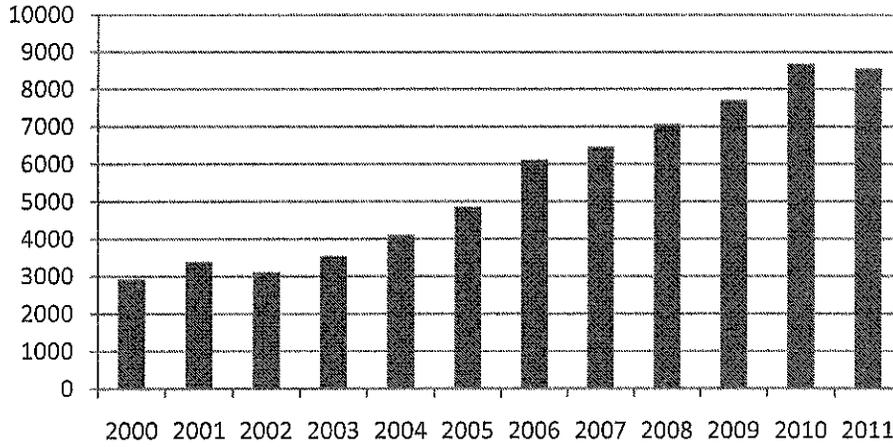
| PERSONNEL: | Full-time Equivalency FTE |
|---------------------------|----------------------------------|
| Library Director | 1.00 |
| Children's Librarian | 0.75 |
| Reference Librarians -4 | 2.29 |
| Library Assistants-3 | 2.35 |
| Student Pages (clerks)- 6 | 1.33 |
| Total | 7.72 |

Usage Statistics 2011 (from annual report)

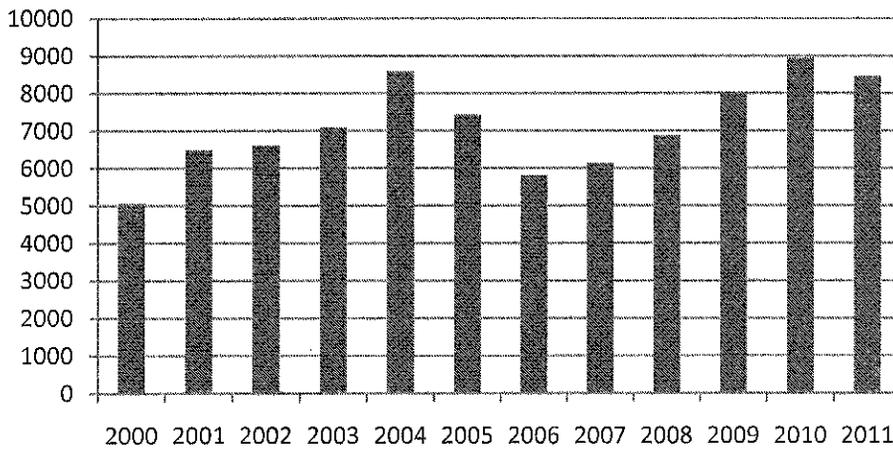
| | |
|---|-------------------------------------|
| Number of Elm Grove residents with library cards: | 4,426 |
| Library Hours per week | 56 |
| Square Footage of Library | 9150 |
| Number of items in the collection: | |
| Number of E-books available | 52,024 |
| Number of Ebooks checked out | 581 |
| Number of Public Computers | 14 includes 12 with internet access |
| Children's programs: | 117 programs, 3,636 attendees |
| Young Adult programs | 7 programs, 51 attendees |
| Adult programs: | 5 programs, 500 attendees |
| Total: | 129 programs, 4,187 attendees |



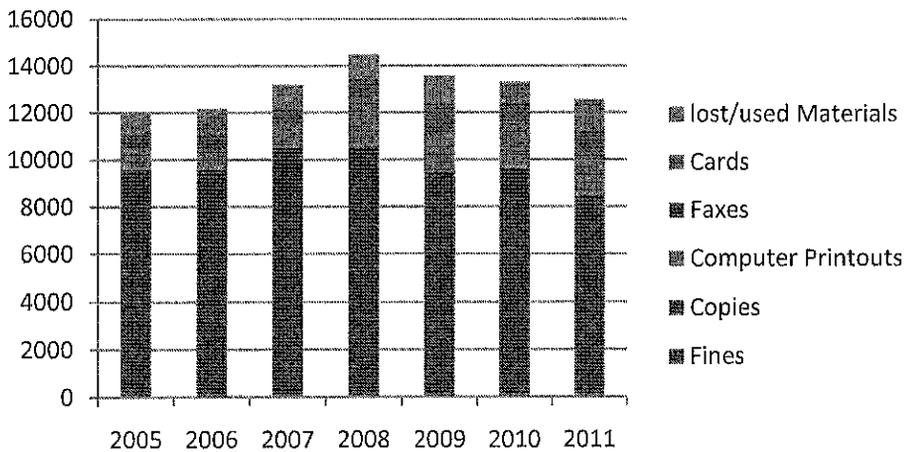
Annual Library Computer Usage



Annual Library Reference Questions



Library Fines and Fees collected



**Village of Elm Grove
Library Fund**

| Account Number | Account Name | 2009 Actual | 2010 Actual | 2011 Actual | 2012 Budget | YTD 2012 9/25/12 | 2012 Estimated | 2013 Budget | %CHANGE 12-13 |
|----------------------|----------------------------|----------------|----------------|----------------|----------------|------------------|----------------|----------------|---------------|
| Revenue | | | | | | | | | |
| 6-360-0110 | Tax Levy | 345,235 | 344,630 | 351,600 | 345,225 | 345,225 | 345,225 | 336,980 | -2% |
| 6-446-1100 | Crossover Lending | 36,695 | 34,846 | 33,654 | 33,500 | 16,134 | 33,500 | 30,905 | -8% |
| | Other State and County Aid | | 1,250 | 475 | | 1,242 | 1,242 | 250 | |
| 6-446-1000 | Misc Revenue | 13,884 | 13,324 | 15,000 | 14,000 | 10,763 | 14,750 | 15,500 | 11% |
| 6-322-0200 | Interest Income | 617 | 863 | 485 | 300 | 244 | 500 | 500 | 67% |
| 6-451-2000 | Trf fr General Fund | | | | | | | | |
| | Fund Balance Used | | | | 7,500 | | | 17,000 | 127% |
| Total Revenue | | 396,431 | 394,913 | 401,214 | 400,525 | 373,608 | 395,217 | 401,135 | 0% |

Expenditures

| | | | | | | | | | |
|---------------------------|---------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|------------|
| 1-551-1000 | Salaries | 238,951 | 241,526 | 240,171 | 249,200 | 182,405 | 249,300 | 255,900 | 3% |
| 1-551-2000 | WI Retirement | 23,458 | 24,576 | 23,900 | 27,160 | 17,266 | 26,570 | 31,500 | 16% |
| | WRS Employee Share | | | (4,560) | (13,580) | (9,675) | (13,285) | (15,750) | |
| 1-551-2005 | Life Insurance | 640 | 656 | 663 | 750 | 561 | 715 | 750 | 0% |
| 1-551-2010 | Social Security | 18,378 | 18,628 | 18,634 | 19,530 | 13,999 | 19,400 | 19,950 | 2% |
| 1-551-2015 | Health/Dental Insur | 22,273 | 25,200 | 19,896 | 29,075 | 19,405 | 23,860 | 24,100 | -17% |
| 1-551-2025 | Disability Insur | 235 | 235 | 212 | 245 | 176 | 235 | 245 | 0% |
| 1-551-2025 | Unemployment | | | 125 | - | | | | |
| | Total Wages and Benefits | 303,935 | 310,821 | 299,041 | 312,880 | 224,137 | 306,795 | 316,695 | 1% |
| 1-551-3100 | Books | 28,630 | 26,979 | 29,770 | 28,075 | 18,652 | 28,075 | 27,075 | -4% |
| 1-551-3103 | Children/Young Adult | 9,823 | 9,713 | 10,100 | 9,600 | 4,673 | 9,600 | 9,600 | 0% |
| 1-551-3105 | Audio/Visual Materials | 5,039 | 5,053 | 5,079 | 4,100 | 4,095 | 4,100 | 4,100 | 0% |
| 1-551-3110 | Periodicals | 7,229 | 8,245 | 7,415 | 7,500 | 7,265 | 7,500 | 7,300 | -3% |
| | Total Materials | 50,721 | 49,990 | 52,364 | 49,275 | 34,685 | 49,275 | 48,075 | |
| 1-551-3200 | Dues/memberships | 718 | 765 | 669 | 630 | 381 | 630 | 650 | 3% |
| | Professional Subscriptions | 1,975 | 1,975 | 2,033 | 2,115 | - | 2,115 | 2,115 | 0% |
| 1-551-3220 | Training/Conferences | 146 | 552 | 1,074 | 1,000 | 170 | 1,000 | 1,000 | 0% |
| 1-551-3300 | Supplies & Equipment | 6,263 | 7,174 | 7,703 | 7,200 | 5,131 | 7,200 | 7,400 | 3% |
| 1-551-3310 | Copy Machine | 950 | 950 | 1,800 | 1,800 | 1,292 | 1,800 | 2,600 | 44% |
| 1-551-3320 | Computer Maintenance | 25,059 | 21,008 | 23,442 | 22,000 | 19,862 | 22,000 | 18,500 | -16% |
| 1-551-3400 | Telephone | 923 | 675 | 773 | 900 | 729 | 900 | 900 | 0% |
| 1-551-3420 | Postage | 404 | 400 | 436 | 400 | 208 | 400 | 400 | 0% |
| 1-551-3430 | Misc Programs | 1,145 | 877 | 580 | 900 | 530 | 900 | 900 | 0% |
| 1-551-3435 | Mileage | 609 | 817 | 845 | 900 | 188 | 900 | 900 | 0% |
| 1-551-3499 | Printing & Misc | 599 | 1,203 | 822 | 1,025 | 539 | 1,025 | 1,000 | -2% |
| | Total other expenditures | 38,791 | 36,396 | 40,177 | 38,870 | 29,030 | 38,870 | 36,365 | -6% |
| Total Expenditures | | 393,447 | 397,207 | 391,582 | 400,525 | 287,852 | 394,940 | 401,135 | 0% |

| Fund Balance Reconciliation | |
|------------------------------------|-----------|
| Fund Balance 12/31/11 | 17,515 |
| plus est revenue | 395,217 |
| less est expenditures | (394,940) |
| estimated fund balance 12/31/12 | 17,792 |
| K. Schmidt Fund Balance at 1/1/12 | 54,052 |

VILLAGE OF ELM GROVE
Emergency Medical Services Fund

| | 2009 Actual | 2010 Actual | 2011 Actual | 2012 Budget | 2012 Estimate | 2013 Proposed |
|----------------|----------------|----------------|----------------|----------------|------------------|------------------|
| Ambulance fees | \$89,330 | \$96,871 | \$100,642 | \$96,000 | \$101,000 | \$101,000 |
| Expenses | \$282,657 | \$289,026 | \$295,882 | \$293,090 | \$294,190 | \$295,000 |

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. Three Village employee EMT's (from DPW), 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>2008</u> | <u>2009</u> | <u>2010</u> | <u>2011</u> |
|------------------|-------------|-------------|-------------|-------------|
| <u>Calls</u> | - | - | - | - |
| Medical Calls | | 245 | 230 | 266 |
| Fire Standby | | 25 | 34 | 18 |
| Mutual Aid Given | | 19 | 4 | 11 |
| Mutual Aid to EG | | 3 | 1 | 6 |
| # of Calls | 327 | 292 | 269 | 301 |

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

| Account Number | Account Name | 2009 Actual | 2010 actual | 2011 Actual | 2012 Budget | YTD 2012 9/25/2012 | 2012 Estimate | 2013 Budget | %CHANGE 12-13Budget |
|----------------|----------------------|----------------|----------------|----------------|----------------|--------------------|----------------|----------------|---------------------|
| Revenue | | | | | | | | | |
| 8-360-0110 | Tax Levy | 181,750 | 190,350 | 200,565 | 191,690 | 191,690 | 191,690 | 188,500 | -2% |
| 8-441-6000 | Ambulance Fees | 89,330 | 96,871 | 100,642 | 96,000 | 58,835 | 101,000 | 101,000 | 5% |
| 8-481-1000 | Interest | 736 | 1,144 | 659 | 400 | 264 | 500 | 500 | 25% |
| | Trf fr General Fund | | 13,000 | | | | | | |
| | Fund Balance Applied | 10,841 | | | 5,000 | | 1,000 | 5,000 | |
| | Total Revenue | 282,657 | 301,365 | 301,866 | 293,090 | 250,789 | 294,190 | 295,000 | 1% |

Expenditures

| | | | | | | | | | |
|------------|-----------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------|
| 1-522-1000 | Salaries-Admin | 1,860 | 1,860 | 1,860 | 2,015 | 1,575 | 2,015 | 2,285 | 13% |
| 1-522-1100 | Paid-on-Call Wages | 146,902 | 154,023 | 151,762 | 150,000 | 66,813 | 150,000 | 152,500 | 2% |
| 1-522-1200 | Police EMT wages | 67,456 | 70,868 | 73,332 | 74,750 | 57,642 | 73,750 | 73,750 | -1% |
| 1-522-2000 | WI retirement | 16,902 | 18,045 | 18,951 | 19,500 | 14,233 | 19,500 | 19,250 | -1% |
| 1-522-2010 | Social Security | 16,348 | 17,208 | 16,286 | 17,300 | 6,741 | 17,200 | 17,615 | 2% |
| | wages and benefit subtotal | 249,468 | 262,004 | 262,191 | 263,565 | 147,004 | 262,465 | 265,400 | 1% |
| 1-522-3200 | Fuel & maintenance | 2,299 | 1,584 | 1,935 | 2,000 | 3,232 | 4,000 | 3,000 | 50% |
| 1-522-3230 | Medical supplies | 9,216 | 8,598 | 9,832 | 9,600 | 6,803 | 9,600 | 9,600 | 0% |
| 1-522-3250 | EMT immunizations | 378 | 1,404 | 1,375 | 400 | 320 | 400 | 400 | 0% |
| 1-522-3260 | Billing Fees | 6,198 | 5,889 | 6,982 | 6,725 | 3,165 | 7,000 | 7,000 | 4% |
| 1-522-3290 | Miscellaneous | 471 | 572 | 1,169 | 500 | 525 | 700 | 700 | 40% |
| 1-522-3300 | Uniforms | 1,310 | 1,030 | 942 | 1,000 | 436 | 1,000 | 1,000 | 0% |
| 1-522-3400 | Communications | 1,467 | 1,275 | 556 | 1,000 | 336 | 725 | 1,000 | 0% |
| | Training | 6,156 | 2,770 | 4,726 | 3,000 | 3,046 | 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 | 1,794 | | 2,274 | 1,400 | | 1,400 | | |
| | other expense subtotal | 33,189 | 27,022 | 33,691 | 29,525 | 21,763 | 31,725 | 29,600 | 0% |
| | Total Expenditures | 282,657 | 289,026 | 295,882 | 293,090 | 168,767 | 294,190 | 295,000 | 1% |

| | |
|---------------------------------|-----------|
| Beginning fund balance 1/1/12 | 65,865 |
| estimated Revenue | 293,190 |
| estimated Expenditures | (294,190) |
| Estimated Fund Balance 12/31/12 | 64,865 |
| Assigned fund balance | (43,104) |
| available fund balance | 21,761 |

| Assigned Fund Balances | |
|-------------------------------------|---------------|
| ACT 102 Grant Funds | 40,368 |
| EMS Drill Funds | 2,003 |
| Donations | 665 |
| Donations- Paramedic & EMT training | 68 |
| | 43,104 |

Village of Elm Grove
Debt Service Fund

| Account Number | Account Name | 2009 Actual | 2010 Actual | 2011 Actual | 2012 Budget | 2012 YTD 8/31 | 2012 Estimate | 2013 Budget | % change .12-13 |
|----------------------------|--|------------------|------------------|------------------|------------------|-------------------|-------------------|------------------|-----------------|
| Revenue | | | | | | | | | |
| Taxes | | | | | | | | | |
| 10-411-1000 | Tax Levy | 250,000 | 200,000 | - | - | | | | |
| 10-322-0200 | Interest Income | 3,823 | 7,018 | 1,498 | 1,200 | 606 | 1,200 | 1,200 | 0% |
| | Interest on Advance | 3,557 | 1,275 | 716 | 500 | | 500 | 400 | -20% |
| Interfund Transfers | | | | | | | | | |
| 10-451-1000 | From Sewer Fund | 590,970 | 595,650 | 493,702 | 467,055 | 7,490 | 467,055 | 366,000 | -22% |
| 10-451-7000 | From 5-Year Capital | - | | | | | | | |
| | From Stmwtr Utility | 348,350 | 382,520 | 386,167 | 400,044 | 265,776 | 400,044 | 366,400 | -8% |
| | From Stmwtr TIF | 334,758 | 331,750 | 333,442 | 344,384 | 219,138 | 344,384 | 353,255 | 3% |
| | total revenue | 1,531,458 | 1,518,213 | 1,215,525 | 1,213,183 | 493,010 | 1,213,183 | 1,087,255 | |
| | Refunding Debt Issued | | 2,115,000 | | | 9,450,000 | 9,450,000 | | |
| | Refunding Premium | | | | | 225,482 | 225,482 | | |
| | total revenue and other sources | 1,531,458 | 3,633,213 | 1,215,525 | 1,213,183 | 10,168,492 | 10,888,665 | 1,087,255 | -10% |

| | | | | | | | | | |
|---------------------|----------------------------|------------------|------------------|------------------|------------------|-------------------|-------------------|------------------|-------------|
| Expenditures | | | | | | | | | |
| 1-591-3100 | Principal | 675,000 | 735,000 | 780,000 | 790,000 | 270,000 | 960,000 | 850,000 | 8% |
| 1-592-3100 | Interest and fees | 600,757 | 632,681 | 433,310 | 423,563 | 224,482 | 253,563 | 235,620 | -44% |
| | total expenditures | 1,275,757 | 1,367,681 | 1,213,310 | 1,213,563 | 494,482 | 1,213,563 | 1,085,620 | |
| | Principal -advance payment | | 3,055,000 | | | | | | |
| | Principal -refunded debt | | | | | 9,547,263 | 9,547,263 | | |
| | Bond Issuance costs | | | | | 125,207 | 125,207 | | |
| | total expenditures | 1,275,757 | 4,422,681 | 1,213,310 | 1,213,563 | 10,166,952 | 10,886,033 | 1,085,620 | -11% |

| Debt Service Fund Balance Summary | |
|--|--------------|
| Balance at 12/31/11 | 864,133 |
| revenue (per above) | 10,888,665 |
| expenditures | (10,886,033) |
| Est Balance at 12/31/12 | 866,765 |
| Advanced to TIF fund | (495,116) |
| Est fund balance 12/31/12 | 371,649 |

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. The levy in the debt service remained constant at \$475,000 from 2005 to 2008, in 2009 the levy was reduced to \$250,000 and in 2010 at \$200,000. Funds were then advanced to the TIF to pay its portion of the stormwater debt until it begins to generate a positive cash flow. This allowed the village to borrow the funds internally instead of issuing a larger general obligation bonding.

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

| Funding Year | Stormwater Utility Fee and TIF Increment | | | | | | Sewer Fees and Levy | | | Combined | |
|-----------------|--|----------|-----------|----------|---------------------|-----------|---------------------|-----------|--------|------------|-----------|
| | 2003 Debt | | 2005 Debt | | 2012 Refunding Debt | | 2010 Debt | | | Principal | Interest |
| | Principal | Interest | Principal | Interest | Principal | Interest | Principal | Interest | | | |
| 2011 | 210,000 | 138,005 | 95,000 | 276,604 | | | 719,609 | 475,000 | 18,702 | 780,000 | 433,311 |
| 2012 | 240,000 | 24,880 | 100,000 | 15,920 | 170,000 | 89,481 | 640,281 | 450,000 | 19,135 | 960,000 | 149,416 |
| 2013 | 250,000 | 16,960 | 150,000 | 11,483 | 100,000 | 191,191 | 719,634 | 350,000 | 15,985 | 850,000 | 235,619 |
| 2014 | 235,000 | 8,460 | 245,000 | 4,410 | 100,000 | 189,691 | 782,561 | 300,000 | 12,485 | 880,000 | 215,046 |
| 2015 | | | | | 580,000 | 188,191 | 768,191 | 275,000 | 8,885 | 855,000 | 197,076 |
| 2016 | | | | | 660,000 | 176,591 | 836,591 | 265,000 | 5,035 | 925,000 | 181,626 |
| 2017 | | | | | 725,000 | 163,391 | 888,391 | | | 725,000 | 163,391 |
| 2018 | | | | | 785,000 | 148,891 | 933,891 | | | 785,000 | 148,891 |
| 2019 | | | | | 830,000 | 133,191 | 963,191 | | | 830,000 | 133,191 |
| 2020 | | | | | 880,000 | 116,591 | 996,591 | | | 880,000 | 116,591 |
| 2021 | | | | | 955,000 | 98,991 | 1,033,991 | | | 955,000 | 98,991 |
| 2022 | | | | | 965,000 | 80,291 | 1,045,291 | | | 965,000 | 80,291 |
| 2023 | | | | | 995,000 | 59,786 | 1,054,786 | | | 995,000 | 59,786 |
| 2024 | | | | | 840,000 | 38,393 | 878,393 | | | 840,000 | 38,393 |
| 2025 | | | | | 885,000 | 19,913 | 904,913 | | | 885,000 | 19,913 |
| 2026 | | | | | | | - | | | | |
| 2027 | | | | | | | - | | | | |
| 2028 | | | | | | | - | | | | |
| 2029 | | | | | | | - | | | | |
| 2030 | | | | | | | - | | | | |
| | 935,000 | 188,305 | 590,000 | 308,417 | 9,450,000 | 1,694,583 | 13,166,305 | 2,115,000 | 80,227 | 13,090,000 | 2,271,532 |

Annual Debt Funding Required

| Year | Stormwater Utility | TIF | Total | Increase from prior year |
|----------------|--------------------|-----------|-------------------|--------------------------|
| 2011 | 386,167 | 333,442 | 719,609 | |
| 2012 | 400,044 | 344,384 | 744,428 | 24,819 |
| 2013 | 366,383 | 353,252 | 719,635 | (24,793) |
| 2014 | 374,303 | 408,259 | 782,562 | 62,927 |
| 2015 | 357,419 | 410,773 | 768,192 | (14,370) |
| 2016 | 376,819 | 459,773 | 836,592 | 68,400 |
| 2017 | 380,719 | 507,673 | 888,392 | 51,800 |
| 2018 | 384,419 | 549,473 | 933,892 | 45,500 |
| 2019 | 372,919 | 590,273 | 963,192 | 29,300 |
| 2020 | 386,519 | 610,073 | 996,592 | 33,400 |
| 2021 | 394,719 | 639,273 | 1,033,992 | 37,400 |
| 2022 | 397,619 | 647,673 | 1,045,292 | 11,300 |
| 2023 | 399,863 | 654,923 | 1,054,786 | 9,494 |
| 2024 | 391,800 | 486,593 | 878,393 | (176,393) |
| 2025 | 388,550 | 516,363 | 904,913 | 26,520 |
| | 5,758,262 | 7,512,200 | 13,270,462 | |
| pymt to refund | | | (104,147) | |
| | | | <u>13,166,315</u> | |

Included in refinancing 2/12 \$104,147 pymt supported by utility and TIF represented the budgeted pymts prior to refunding

Increases are allowable increase to

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

| Account Name | 2009 Actual | 2010 Actual | 2011 Actual | 2012 Budget | 2012 YTD 8/31 | 2012 Estimate | 2013 Budget |
|--------------------------------|----------------|----------------|----------------|----------------|------------------|------------------|----------------|
| Revenue | | | | | | | |
| TIF #2 Tax Increment | 368,867 | 477,472 | 437,809 | 350,000 | 341,594 | 341,594 | 480,000 |
| State Computer Aid | 12,660 | 12,900 | 14,090 | 10,000 | 13,420 | 13,420 | 7,500 |
| | <u>381,527</u> | <u>490,372</u> | <u>451,899</u> | <u>360,000</u> | <u>355,014</u> | <u>355,014</u> | <u>487,500</u> |
| Other Sources of Funds | | | | | | | |
| Funds received from settlement | | | | | | 89,960 | |
| | | | | | | <u>89,960</u> | |
| | <u>381,527</u> | <u>490,372</u> | <u>451,899</u> | <u>360,000</u> | <u>355,014</u> | <u>444,974</u> | <u>487,500</u> |

| Account Name | 2009 Actual | 2010 Actual | 2011 Actual | 2012 Budget | 2012 YTD 8/31 | 2012 Estimate | 2013 Budget |
|-------------------------------------|----------------|----------------|----------------|----------------|------------------|------------------|----------------|
| Expenditures | | | | | | | |
| Trf to Debt Service -TIF | 334,758 | 331,750 | 333,442 | 344,384 | 219,138 | 344,384 | 353,252 |
| Developer Incentive | | | | | | | |
| Administrative Expense-Legal/Audit | | 150 | 150 | 150 | 150 | 150 | 150 |
| Interest Expense on Advances | 3,557 | 1,275 | 716 | 500 | | 500 | 400 |
| <i>subtotal- TIF expenditures</i> | <u>338,315</u> | <u>333,175</u> | <u>334,308</u> | <u>345,034</u> | <u>219,288</u> | <u>345,034</u> | <u>353,802</u> |
| Other Use of Funds | | | | | | | |
| Repayment of Advance | | | | | | | |
| Debt Service | 43,212 | 157,197 | 117,591 | 14,966 | - | 99,940 | 133,698 |
| <i>subtotal- other use of funds</i> | <u>43,212</u> | <u>157,197</u> | <u>117,591</u> | <u>14,966</u> | <u>-</u> | <u>99,940</u> | <u>133,698</u> |
| Total | <u>381,527</u> | <u>490,372</u> | <u>451,899</u> | <u>360,000</u> | <u>219,288</u> | <u>444,974</u> | <u>487,500</u> |

| <u>Advances from other Funds</u> | | Debt Service |
|----------------------------------|-------------------|------------------|
| 1/1/08 Balance | | 609,175 |
| funds advanced-2008 | | 303,881 |
| Payments made-2008 | | |
| | Balance- 12/31/08 | <u>913,056</u> |
| Payments made-2009 | | <u>(43,212)</u> |
| | 12/31/09 Balance | <u>869,844</u> |
| Payments made-2010 | | <u>(157,197)</u> |
| | 12/31/10 Balance | <u>712,647</u> |
| Payments made-2011 | | <u>(117,591)</u> |
| | 12/31/11 Balance | <u>595,056</u> |
| Payments made-2012 | | <u>(99,940)</u> |
| | 12/31/12 Balance | <u>495,116</u> |

Funds were advanced from debt service instead of a larger borrowing to include capitalized interest. Funds are repaid with interest at Village's average earnings on the LGIP for the year. Debt Service levied taxes at the same amount as prior years to have funds available to advance.

**Village of Elm Grove
5 Year Capital Budget
Years 2013-2017**

2013 includes streetlight replacement and net cost of Juneau Pathway

| Department/Capital Item | 2013 | 2014 | 2015 | 2016 | 2017 | TOTALS |
|--|----------------|----------------|----------------|----------------|----------------|------------------|
| Summary | | | | | | |
| General Government | 145,850 | 268,615 | 8,875 | 39,145 | 55,425 | 517,910 |
| Police Department | 280,725 | 209,000 | 35,000 | 85,000 | 60,000 | 669,725 |
| Fire Department | 17,000 | 17,000 | 17,000 | 120,500 | 17,000 | 188,500 |
| Emergency Medical Services | - | - | 22,500 | - | - | 22,500 |
| Public Works | 358,700 | 160,000 | 87,500 | 171,000 | 229,500 | 1,006,700 |
| <i>includes full construction cost of Juneau Blvd, revenue highlighted below</i> | | | | | | |
| Recreation | 88,500 | 27,000 | 65,000 | - | 5,000 | 185,500 |
| Library | 10,600 | - | 5,600 | 7,800 | 5,400 | 29,400 |
| Total | 901,375 | 681,615 | 241,475 | 423,445 | 372,325 | 2,620,235 |
| <i>% of funding per formula</i> | <i>x 100%</i> | <i>x 80%</i> | <i>x 60%</i> | <i>x 40%</i> | <i>x 20%</i> | |
| Dollars required per formula | 901,375 | 545,292 | 144,885 | 169,378 | 74,465 | 1,835,395 |

| <i>2012 Activity</i> | |
|---|------------------|
| 12/31/11 Capital Fund Ending Balance (unappropriated) | 1,188,884 |
| <i>Add 2012 Revenue</i> | |
| 2012 taxes levied | 459,195 |
| estimated 2012 interest | 5,000 |
| transfer from general fund | 145,000 |
| Trif from stormwater for Juneau pathway | 146,500 |
| Grants, donations, sale of prop, | 52,792 |
| | 808,487 |
| <i>Less projected 2012 expenditures</i> | estimated 9/28 |
| <i>less 2012 tax levy for fire truck funding</i> | (597,954) |
| | (60,000) |
| Estimated Ending Fund Balance | 1,339,417 |
| 2012 Funding Required per Formula | 1,835,395 |
| 2013 Estimated funding required for 5 Year Items | 495,978 |
| Donations for Juneau pathway | (12,000) |
| Estimate of 2013 interest | (5,000) |
| Estimated Tax Levy to Fund 5 Year Items | 478,978 |
| Funding for Fire Trucks | 60,000 |
| 2013 Estimated Tax Levy to fully fund | 538,978 |

| <u>Additional 12/31/12 Capital Funds for Identified Purposes</u> | |
|---|----------------|
| Trucked Radio Infrastructure (through county) | 31,416 |
| Fire Truck Replacement | 60,000 |
| 2009 Transfer from General Fund for future capital needs or municipal water | 140,000 |
| | 231,416 |

**Village of Elm Grove
5 Year Capital Budget
Years 2013-2017**

| Department/Capital Item | 2013 | 2014 | 2015 | 2016 | 2017 | total 13-17 |
|----------------------------|----------------|----------------|----------------|----------------|----------------|------------------|
| Summary | | | | | | |
| General Government | 145,850 | 268,615 | 8,875 | 39,145 | 55,425 | 517,910 |
| Police Department | 280,725 | 209,000 | 35,000 | 85,000 | 60,000 | 669,725 |
| Fire Department | 17,000 | 17,000 | 17,000 | 120,500 | 17,000 | 188,500 |
| Emergency Medical Services | - | - | 22,500 | - | - | 22,500 |
| Public Works | 358,700 | 160,000 | 87,500 | 171,000 | 229,500 | 1,006,700 |
| Recreation | 88,500 | 27,000 | 65,000 | - | 5,000 | 185,500 |
| Library | 10,600 | - | 5,600 | 7,800 | 5,400 | 29,400 |
| Total | 901,375 | 681,615 | 241,475 | 423,445 | 372,325 | 2,620,235 |

General Government

| | | | | | | |
|--|----------------|----------------|--------------|---------------|---------------|----------------|
| HVAC compressor (5 units of 12 total) purch 1996 | 15,000 | | | | | 15,000 |
| Radio Communication System- upgrade to infrastructure (15 yr pymts) | 8,350 | 8,615 | 8,875 | 9,145 | 9,425 | 44,410 |
| Computer Hardware, Software Upgrade and Network | | 208,000 | | | | 208,000 |
| Interior Building Updates/Replacements | 20,000 | | | | | 20,000 |
| Roof Replacement on Village Hall | 55,000 | | | | | 55,000 |
| HVAC Controls | 47,500 | | | | | 47,500 |
| Replacement of basement pumps | | 10,000 | | | | 10,000 |
| Replacement of HVAC units for Library (3) | | 42,000 | | | | 42,000 |
| Building Security Camera Upgrade/replacement | | | | 30,000 | | 30,000 |
| HVAC unit replacement for Police Department | | | | | 28,000 | 28,000 |
| HVAC unit replacement for Fire Department | | | | | 18,000 | 18,000 |
| General Government Total | 145,850 | 268,615 | 8,875 | 39,145 | 55,425 | 517,910 |

**Village of Elm Grove
5 Year Capital Budget
Years 2013-2017**

| Department/Capital Item | 2013 | 2014 | 2015 | 2016 | 2017 | total 13-17 |
|---|----------------|----------------|---------------|----------------|---------------|----------------|
| <u>Police</u> | | | | | | |
| Patrol Vehicles | 35,000 | 69,000 | 35,000 | 62,000 | 35,000 | 236,000 |
| TIME Terminal Package | | | | 5,000 | | 5,000 |
| Mobile Data Terminals (laptops for squads) | | 35,000 | | | | 35,000 |
| Trunked radio replacement- | 245,725 | | | | | 245,725 |
| Replacement of 911 Phone System <i>moved from 2013</i> | | 105,000 | | | | 105,000 |
| Replacement of sidearms | | | | 18,000 | | 18,000 |
| Replacement of Tasers | | | | | 8,000 | 8,000 |
| Fingerprint Scanner | | | | | 17,000 | 17,000 |
| Police Total | 280,725 | 209,000 | 35,000 | 85,000 | 60,000 | 669,725 |
| <u>Fire</u> | | | | | | |
| Turnout Gear and Equipment | 17,000 | 17,000 | 17,000 | 17,000 | 17,000 | 85,000 |
| SCBAs | | | | 103,500 | | 103,500 |
| Fire Total | 17,000 | 17,000 | 17,000 | 120,500 | 17,000 | 188,500 |
| <u>EMS</u> | | | | | | |
| Defibrillator | | | 22,500 | | | 22,500 |
| EMS total | - | - | 22,500 | - | - | 22,500 |

**Village of Elm Grove
5 Year Capital Budget
Years 2013-2017**

| Department/Capital Item | 2013 | 2014 | 2015 | 2016 | 2017 | total 13-17 |
|--|----------------|----------------|---------------|----------------|----------------|------------------|
| Public Works | | | | | | |
| Equipment | | | | | | |
| Pickup Trucks/Light Utility | | | | | | |
| 1Ton Small Dump Truck w Plow <i>replacing 2008</i> | | | 37,500 | | | 37,500 |
| <i>incr 2500</i> | | | | | | - |
| 3/4 Ton Pick up Truck- <i>replacing 2009</i> | | | | 35,000 | | 35,000 |
| Director's Vehicle | 27,000 | | | | | 27,000 |
| 1 Ton Small Dump Truck with plow /sander | | | | | 47,500 | 47,500 |
| 5 Plow trucks cycled replacement 12 yrs | | | | | | |
| Refurbishing of 1995 plow truck | 6,200 | | | | | 6,200 |
| Replace 2002 Dump Truck incl plow/sander | | 115,000 | | | | 115,000 |
| Replace refurbished 1995 Plow truck | | | | 120,000 | | 120,000 |
| Replace 2005 Plow Truck (with wing) | | | | | 138,000 | 138,000 |
| Utility Equipment | | | | | | |
| Wood Chipper | | 45,000 | | | | 45,000 |
| Skid Loader | | | 50,000 | | | 50,000 |
| Replacement of 1991 JD park utility tractor | | | | 16,000 | | 16,000 |
| Replace 2008 Jacobson Mower | | | | | 44,000 | 44,000 |
| Building/Grounds | | | | | | |
| DPW Garage Updates | 20,000 | | | | | 20,000 |
| Construction Projects | | | | | | |
| Juncau Pathway | 233,500 | | | | | 233,500 |
| <i>(2012 trf of \$146,500 stimwtr, and 2013 donations of \$12000 will reduce levy dollars needed to \$75000)</i> | | | | | | - |
| Replacment of Downtown Streetlights | 72,000 | | | | | 72,000 |
| <i>continue west of Legion Dr</i> | | | | | | - |
| Watertown Plank Bridge | | | | | | - |
| Public Works Total | 358,700 | 160,000 | 87,500 | 171,000 | 229,500 | 1,006,700 |

**Village of Elm Grove
5 Year Capital Budget
Years 2013-2017**

| Department/Capital Item | 2013 | 2014 | 2015 | 2016 | 2017 | total 13-17 |
|---|---------------|---------------|---------------|--------------|--------------|----------------|
| Recreation | | | | | | |
| Pool Rehabilitation | 5,000 | | 5,000 | | 5,000 | 15,000 |
| Pool Filters | 65,000 | | | | | 65,000 |
| Tennis Court Rehabilitation | | 27,000 | | | | 27,000 |
| Diving Towers & Boards | 6,500 | | 17,000 | | | 23,500 |
| Pool Deck | | | 10,000 | | | 10,000 |
| Replacement of tennis court and pool lights | | | 33,000 | | | 33,000 |
| Baseball Diamond Renovation | 12,000 | | | | | 12,000 |
| Recreation Total | 88,500 | 27,000 | 65,000 | - | 5,000 | 185,500 |
| Library | | | | | | |
| Computer Replacements | 10,600 | - | 5,600 | 7,800 | 5,400 | 29,400 |
| Library Total | 10,600 | - | 5,600 | 7,800 | 5,400 | 29,400 |

Village of Elm Grove
Stormwater Management Project
Settlement Funds distributed in 2012 and fund closed

| Account Name | 2009 actual | 2010 Actual | 2011 Actual | | YTD 9/30/12 | 2012 Estimate |
|--------------------------------------|----------------|----------------|----------------|--|----------------|------------------|
| Revenue | | | | | | |
| Project Revenue | | | | | | |
| State Aid | 85,439 | | | | | |
| Misc Revenue | | | | | | |
| Interest Income | 71 | | | | | |
| <i>subtotal project revenue</i> | <i>85,510</i> | <i>-</i> | <i>-</i> | | <i>-</i> | <i>-</i> |
| Other Sources of Funds | | | | | | |
| Lawsuit settlement | | 142,958 | | | 1,250,000 | 1,250,000 |
| Stormwater utility fees | | | 60,678 | | 60,678 | 60,678 |
| | 85,510 | 142,958 | 60,678 | | 1,310,678 | 1,310,678 |
| | 171,020 | 142,958 | 60,678 | | 1,310,678 | 1,310,678 |
| Expenditures | | | | | | |
| Project Expenditures | | | | | | |
| Stormwater Project Costs | 72,418 | | | | | |
| Michels Litigation Costs | 446,465 | 402,577 | 32,526 | | 187,500 | 211,080 |
| Interest on Advance | | | 1,251 | | | |
| Return to original Funds -close fund | | | | | | |
| Stormwater Utility | | | | | | 182,766 |
| Tax Increment | | | | | | 89,960 |
| General Fund Advancement | | | | | | 826,872 |
| | 518,883 | 402,577 | 33,777 | | 187,500 | 1,310,678 |

fund balance (594,155) (853,773) (826,872) -

This was the capital project fund set up to record the revenue and expenditures associated with the stormwater management project. Michels, the major contractor on the project, claimed they were entitled to additional funds under the contract. The Village incurred substantial litigation costs during the past 4 years fighting this claim. The funds to pay the legal costs were advanced from the general fund. A jury voted in the Village's favor in April 2010 and subsequent court judgement has awarded the Village a net amount of \$120,039. The Village received reimbursement for additional legal costs in 2012. The above distribution in 2012 pays back the advancement from the general fund and both the stormwater utility and TIF. This fund would then be closed.

Village of Elm Grove
Finance and Licensing
5 year Capital Budget Workshop
August 30, 2012

Present: George Haas, Glen Porter, Martha Kendler, Glenn Schrubbe, John Meser, and Jack Nelson

Also Present: Monica Hughes, Dave De Angelis, Jessi Balcom, Lauren Oliveri, Bill Selzer, Svetlana Foley, Jim Gage, and Mary Stredni. Tom Michalski was also present.

Mr. Haas called the meeting to order at 7:30am.

Discussion of Capital Budget

Monica Hughes provided a short summary noting that the current draft includes a proposed levy of \$ 602,619 as compared to the prior year levy of \$459,195. Each department has reviewed their needs considering; buildings, equipment and projects for the next five year period 2013-2017. The purpose of the meeting is to review the requests with the department heads and get an understanding of the individual projects and the budget needs in total. The capital budget will again be reviewed during the October budget workshops which allow additional changes and incorporating the capital needs in the Village budgeting in total. The committee then began to review individual departments.

Police

Jim Gage summarized the police budget. The replacement 911 equipment was scheduled in year 2013. The Village has been investigating options available including partnering with other municipalities for equipment. Dave De Angelis had included a memo summarizing options being considered. At this time there has not been an optimal solution identified. Staff is recommending that the item be moved to 2014 while we continue to look into the options. If the equipment should fail and we cannot get repair parts Waukesha County would be our backup. This would only be for the receipt and transfer of landline 911 calls. This would follow the procedure currently being for all 911 cell calls. Two new items were included in 2017; the purchase of new tasers at a cost of \$8,000 and new fingerprint scanner at \$17,000. Both items will have reached their estimated life. A schedule of vehicles and their replacement cycle was included this year.

Fire

Bill Selzer presented the department budget. The replacement of SCBAs (self contained breathing apparatus) is included in 2016 at a estimated cost of \$103,500. The department will continue to research grant funding that may be available to assist with this purchase. The budget again includes funding for fire trucks at \$60,000 and being segregated into a fire truck sinking fund for future replacement. Chief Selzer and the Village's mechanic have reviewed our current fleet and will continue to do this on an annual basis.

EMS

Jon Robinson was not present. The only item included is the replacement of the defibrillator in the secondary ambulance in 2015. Dave De Angelis noted that a new ambulance may be added next year in 2018.

Recreation

Lauren Oliveri presented the recreation budget. Softball diamond renovation was added into this budget in the year 2013. The diamonds currently have poor drainage and are requiring extensive time and work to try to get them into playable condition for league games. We have had a number of complaints from teams and comments that we are cancelling more games than our neighboring communities due to poor field conditions. A quote for both diamonds has been received in the amount of \$12,000. It was noted that the fields generate revenue of approximately \$8500 from league plan. Mr. Nelson suggested consideration be given to sponsorship of the fields to assist with costs. It was also noted that the replacement of the diving board platforms was moved from 2015 to 2013 due to safety concerns.

Library

Svetlana Foley presented her operating budget noting that it consists of replacement of computers and related equipment. She noted one change that was needed. The library currently has 6 public internet computers but the schedule only included the replacement of 5 at \$1,200 each in 2013. This should be increased by \$1,200 for the additional public terminal.

Public Works

The Village is currently interviewing for a public works director with Mike Flaherty's resignation. Mr. Flaherty prepared the current budget prior to his resignation. Under the direction of the Village board the Juneau pathway was referred to the finance committee and staff for inclusion in the capital budget. The current draft of the budget includes the Juneau pathway in 2013. Mr. Nelson expressed concern about the costs of the Village's pathways being discussed and felt that there was not sufficient information available on the construction costs and ongoing maintenance costs. Mr. De Angelis indicated that at this time staff was including the Juneau pathway at the board's direction and it was the only additional pathway under consideration. It is not anticipated that this addition would add any new equipment or personnel to maintain. The Village's pathways have required very little in maintenance other than snowplowing. The pathways are not plowed on overtime but when staff is available and the current equipment is not detrimentally effected by adding this additional .63 mile of path. Mr. Haas also stated that although there have been general conversations at committee and board levels the Village does not currently have any expanded Village pathway project. There was discussion on the suggested fund transfer from stormwater to support the stormwater portion of the project. These funds would be available from the Michels settlement. The committee concluded that they would like a draft of the capital budget prepared for consideration reflecting the Juneau pathway in 2017. The committee supported the transfer from stormwater for the pathway for 2017 also.

The public works budget also includes the replacement of plow trucks on a 12 year cycle. The village chose to refurbish its 1995 truck a number of years ago and has been able to extend the life of that truck significantly. Each truck though scheduled for a 12 year cycle is reviewed before a purchase to determine if it can be used economically for additional years. The director's vehicle is scheduled for replacement next year. Mr. Flaherty had recommended an extended cab pickup truck as compared to the current SUV. This will be further considered when a new director is in place. Because of the nature of the public works director duties, a working vehicle and not just a commuter vehicle is needed.

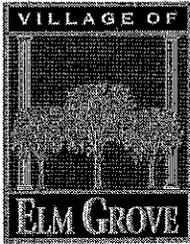
General Government

Dave De Angelis reviewed the general government capital items. Many of the current budget items reflect HVAC equipment. The Village hall has a number of separate systems; general office area, library, fire and police. Mr. De Angelis also noted that the replacement of computers had been moved in prior year budgeting to a five year replacement. We are currently in year three and beginning to experience a number of problems. He indicated that some equipment may need to be replaced sooner and a request would be brought to the committee for the use of some of these funds if needed.

Adjournment

Ms. Kendler and Mr. Meser moved and seconded to adjourn at 9:15am. Motion carried 6-0.

Respectfully,
Monica L. Hughes



MEMO

September 21, 2012

To: Finance Committee

**From: Dave De Angelis
Monica Hughes**

**RE: 2012 Estimated Results and 2013 Capital Budget Items for
Consideration**

As staff works to prepare a draft 2013 budget for review there are four items for the committee's discussion and consideration. Below are the items, including further information. Staff is looking for the committee's input so that items can be incorporated into the draft budget in the manner supported by the committee.

1. Estimated results of operations for 2012, estimated year end fund balance, and Village's fund balance policy.
2. During the capital budget discussion on August 30th the finance committee requested that an example be provided of the funding requirements if the Juneau pathway project was put into the budget in 2017.
3. Discussion and possible financing for the replacement of street lights in the downtown area, west of Legion Drive.
4. Use of funds received in 2012 in the settlement of Michels lawsuit for reimbursement of legal fees.

2012 Operating Results

Attached is a summary of the estimated results for 2012. As identified on the first page, the general fund is expected to have a positive result of approximately \$148,000. This is mainly attributed to the change in the Village's health care insurance, which was done after the 2012 budget was approved. The Village budgeted a 10% increase in insurance for 2012. Our renewal is received on November 1st and we received a 16% increase from our current provider. Due to this unacceptable renewal the Village sought other carriers and changed its provider and significantly changed its plan design for deductibles, co-insurance and co-pays. This change identified a cost savings of approximately \$175,000. The Village assumed a greater potential liability through its HRA for the increased deductibles, co-insurance and co-pays. The budget includes \$100,000 for this liability with an additional \$35,000 in contingency if needed. Reimbursements through the HRA are higher than prior years at this time but still within the budgeted amounts. Staff will continue to monitor the HRA plan.

During 2011 the Village also implemented a fund balance policy and identified parameters for unassigned fund balance indicating a desired range of 15%-25% of the upcoming year's general fund expenditures. Adding this amount to fund balance would generate a balance in excess of that policy by approximately \$118,000. Staff is recommending the transfer of \$145,000 funds to the capital fund to support upcoming projects.

| <u>Fund Balance Policy- Unassigned Balance Parameters</u> | | |
|---|--------|-----------|
| General Fund Operating Budget (est 2013) | | 5,828,950 |
| | 15% | 874,343 |
| | 25% | 1,457,238 |
| estimated ending fund balance 12/31/12 | | 1,575,425 |
| | excess | 118,188 |

Juneau Pathway Project Funding Costs

The 5 Year capital budget presented at the August workshop included the Juneau Pathway in 2013 and required a tax levy of \$602,000 as compared to the 2011 levy of \$459,195. The Juneau Pathway project was also presented including a transfer from the stormwater fund of \$146,500 to support the stormwater components of the project and \$12,000 from donations that have been received from the public. The \$146,500 transfer from the stormwater fund would be available from funds received in the Michels lawsuit. Including the pathway in 2013 had a \$75,000 cost to the tax levy. Committee members requested that staff also prepare a budget with the pathway included in 2017 and what the levy cost would be. This was requested as the board has not made a decision on when the pathway should be built. The committee supported the use of the transfer from stormwater for the project in either scenario. Moving the project to 2017 would require a tax levy of \$17,400 this year and each year until 2017. For each year it moves forward the levy increases by \$17,400. This scenario does not include the donations. Attached is an example the levy requirements.

Replacement of Streetlights in downtown area

During the reconstruction of Watertown Plank Road new streetlights were put in east of Legion Drive. The Village has discussed replacing the remaining streetlights in the downtown area with the new LED lights. The older lights are in poor condition and when damaged cannot be repaired as parts are not available. The new lights operate more energy efficiently. The original TIF project plan included funds for streetscape improvements but due to overall costs in the flood control project exceeding the planned amounts, no funds were available for the streetlight replacement. The public works committee recommended including this in the capital budget and consideration of different funding methods such as the transfer of utility savings from the operation budget. Another possible consideration may be the use of funds which could be returned to the TIF from the Michels settlement. As identified on the attached spreadsheet identifying the settlement received and the original sources of funds used for legal costs, the TIF could be allocated approximately \$90,000. The estimated cost to replacement the remaining lights is \$72,000.

Settlement Funds Received from the Michels Lawsuit

At the July meeting, finance members and the Village Board were presented a breakdown of the settlement received, legal fees due, and a possible option for allocating the remaining funds. The allocations recommend returned the funds advanced to the original funds and allocated the remainder of \$151,000 to the stormwater utility and TIF funds which supported the original project costs. Staff is looking for a recommendation for the allocation of these settlement funds in 2012. As indicated in the items above the allocation demonstrated would allow flexibility in financing of these or other capital projects.

**Village of Elm Grove
Finance and Licensing
September 25, 2012**

Present: George Haas, Glenn Schrubbe, John Meser, and Martha Kendler. Jack Nelson was excused.

Also Present: Monica Hughes, Dave De Angells, Jessi Balcom, Mary Stredni, Trustee Tom Michalski and Jim Ryan of the Elm Grove Times-Independent

Mr. Haas called the meeting to order at 7:00pm.

Minutes

Mr. Meser and Ms. Kendler moved and seconded to approve the minutes of the August 28, 2012 meeting. Motion carried 4-0.

Mr. Schrubbe and Ms. Kendler moved and seconded to approve the minutes of the August 30, 2012 5-Year capital budget workshop meeting. Motion carried 4-0.

Review and Act on New Operator License Applications

Two applications for operator license were submitted. The necessary paperwork and background checks revealed no problems. Mr. Meser and Mr. Schrubbe moved and seconded to recommend the operator licenses to the Village Board. Motion carried 4-0.

Review and Act on Request to Replace Salt Shed Roof.

Staff submitted a request to use available capital funds to replace the roof of the salt shed at the DPW yard. Bids were obtained and the cost will be \$7,100. Ms. Kendler and Mr. Schrubbe moved and seconded to approve this expenditure. Motion passed 4-0.

Discussion and possible recommendations on funding allocations for 2012 budget and 2013 capital budget

In preparation of the 2013 budget staff submitted a memo outlining 4 areas for discussion and recommendation by the committee to assist in completing a draft of the budget

- The first item for consideration was the expected year-end surplus in the general fund operating budget of approximately \$145,000. This is mainly attributed to the Village's savings in healthcare for 2012. After the completion of the 2012 budget the Village received a large renewal from its current carrier. The village was able to change carriers prior to January 1st which resulted in a savings of approximately \$175,000. This was done partly by changing plan design and increasing deductibles, co-pays and co-insurance. Staff recommended that these funds be transferred to the capital fund to support capital projects. The committee recommended this action.
- The Juneau pathway project is currently in the capital budget for construction in 2013. At the capital budget meeting the committee supported transferring funds from stormwater to finance the stormwater portion of the project but questioned what year the project should be included. Staff prepared additional funding information on the costs if included in future years and requested the committee provide direction on what year it should be included. After discussion on the costs, the Village board's approval of the project and the funds available from the transfer above the committee recommended leaving it in 2013.
- The third item was direction on if the replacement of the remaining older model of streetlights on Watertown Plank Road and the downtown should be added to the capital budget for replacement as previously discussed by public works committee. If included, in what year. After discussion it was recommended that they also be included in the 2013 capital budget.
- The final item was discussion of the distribution of the settlement from the Michels lawsuit. At a meeting earlier this summer staff had provided a breakdown of where the funds had come from to pay the legal fees and demonstrated how the settlement could be returned to the original sources. This would be an accounting function as the Village currently has the funds but it was noted the distribution could be as recommended by the committee and Village board. The committee supported the distribution as identified which would allow for the payback of the advance to the general fund, the reduction in the stormwater utility fee, and available funds in stormwater for the work on Juneau in conjunction with the pathway.

Vouchers

A voucher list totaling \$53,533.93 was presented for August ACH payments. Mr. Meser and Mr. Schrubbe moved and seconded to recommend approval. Motion carried 4-0.

A listing totaling \$269,790.84 for September was presented. Ms. Kendler and Mr. Schrubbe moved and seconded to recommend approval. Motion carried 4-0.

Other Business

Mr. Haas noted that he has a conflict on October 18th the night of the 3rd scheduled budget workshop and asked about committee member's availability if re-scheduled for Wednesday October 17th. Ms. Hughes will email members and determine if the meeting can be re-scheduled..

Adjournment

Mr. Meser and Mr. Schrubbe moved and seconded to adjourn the meeting. Motion carried 4-0. Meeting adjourned at 7:28pm.

Respectfully,
Monica L. Hughes

MEMO:



September 28, 2012

To: Village Trustees, Finance Committee

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

RE: Village of Elm Grove 2013 Budget

Attached is a draft of the 2013 operating and capital budget for the years 2013-2017 for review and discussion at the October budget workshops. The state has imposed levy limits for local municipalities for 2013; the allowable increase will be the percentage of net new construction value for the municipality. This allows the Village of Elm Grove to increase its levy by .53% or \$34,400. While the village saw a net construction value increase, the total assessed value decreased by 4.54% which will cause an increase in the tax rate per \$1,000 even at the same levy dollars. This is the fifth consecutive year of assessment decline and the largest yearly decline to date. This budget is prepared with the premise that ACT 10/32 remains unchanged and employees, other than current public safety, will pay the employee share of the WRS contribution. This budget currently includes a tax levy of \$6,527,805 which is an increase of \$34,410 or .53% increase over last year the allowable limit. The budget was developed to fund operations and capital needs and to allow the Village to continue provide the same level of service.

As noted in prior years the Village policy has been to prepare a draft of the budget for discussion in detail during October. At the same time certain important budget elements are not known and estimates must be used until further information is provided. The largest expense is for employee healthcare. The Village receives its renewal 60 days prior to expiration of the current contract which is November 1st. The current budget includes an estimated increase of 15% which accounts for \$75,000 increase in employee benefit expense. The 2012 actual results compared to budget were substantially lower due to a change in health carriers and plan design in December of 2011. The renewal from our 2011 insurance carrier, WPS, was 16%. The village went to the market and was able to change to Humana. The change resulted in premium savings of approximately \$175,000 while substantially increasing the village's liability exposure through its HRA. Employees shared in the premium savings.

To fund this budget as presented will require a tax levy increase of \$34,410. As demonstrated below the following change in tax levy dollars would be needed:

| Change in Tax Levy by fund | |
|-----------------------------|---------------|
| Operations | |
| General Fund | 3,085 |
| Library | (5,195) |
| EMS | (3,190) |
| Stormwater | (15,595) |
| increases due to operations | (20,895) |
| Sewer Fund | (24,500) |
| 5 Year Capital Fund | 79,805 |
| other funds | 55,305 |
| total increase | 34,410 |

This draft budget reflects the following significant items:

1. The use of \$100,000 of available fund balance in the general fund for contingency as we have in past budgets.
2. It also includes the use of fund balance of \$17,500 in the library fund and \$5000 in EMS fund.
3. The contingency for HRA is \$35,000 as in the current year budget. Also included within the department budgets as part of health expenses is \$97,300 for the HRA reimbursements.
4. The advancement from the general fund was paid back by the settlement of the Michels lawsuit and is available in the general fund.
5. This budget includes the use of \$60,675 for general fund operations identified in 2011 from the payback of this advancement to offset decreased state aid and to reduce the general fund balance.
6. An additional contingency of \$35,000 dollars is included though no wage increases have been included and the Village contracts with represented employees expire at the end of 2012.
7. Staffing remains the same for 2013 except for the library which has adjusted the hourly schedule of a number of employees and added approximately 200 hours.
8. Police overtime has been increased by \$10,000 to reflect the historical costs. 2013 will include increased training costs for EMT recertification which is done bi-annually.
9. Required contributions to the state retirement plan, WRS, will increase by 1.5% of payroll for both categories, to 13.3% for general and 23.0% for protective services.
10. General employees will pay 50% of the contribution which will be 6.65%. Beginning in the 2013 budget dispatch and public works employees will be required to make this contribution as their current employment contract expires.
11. Current protective service employees are not required by state law to contribute the employee share.
12. Residential user fees are decreasing overall \$17.40 or 2.7%

| Proposed Fees include in budget | 2012 | 2012 | Increase |
|--|-----------------|-----------------|------------------|
| Sewer | \$290.80 | \$290.80 | \$0.00 |
| Stormwater | 121.60 | 139.60 | (\$18.00) |
| Solid Waste | 214.70 | 214.10 | \$0.60 |
| Total annual fee | \$627.10 | \$644.50 | (\$17.40) |
| amount per month for fees | \$52.26 | \$53.71 | |

13. The decrease in user fees is attributed to reduction of \$18 per residential equivalency unit (REU) for stormwater utility. The fee was increased two years ago to pay for the legal costs incurred in

conjunction with the Michels lawsuit. With the settlement in the village's favor this fee has been reduced by that amount.

14. The sewer user fee remains the same as the prior year. A slight increase in user fees from MMSD is offset by a reduction in the capital charge and estimated residential water usage.
15. The solid waste fee included increases by \$.60. The village continues its contract with Veolia. The solid waste budget again includes hours to staff the yard waste facility as was done in 2012.
16. Interest earnings continue to provide only a small amount of revenue as compared to a number of years ago. The village continues to invest funds outside of the state investment pool in certificates of deposit in 2012 which has provided a better return than the investment pool. The current economy does not indicate a move back to 2007 levels in the near future with any anticipated increase in interest income.
17. State shared revenue will remain the same as 2012 at \$80,235.
18. Expenditure restraint aid is decreased slightly from \$110,139 to \$108,545.
19. General transportation aid will decrease 10% or \$51,000, the maximum allowable under the program. The village will continue to see this decline in future years.
20. The Village has seen an increase in building permits in 2012 and has reflected an increase in 2013 budgeted revenue. The increased permits show a positive turnaround in real estate as owners invest in their property. A number of new single family homes and commercial developments began in 2012 and are expected to continue in 2013. The village contracts outside for its inspection services so we will have a corresponding increase in the expense.
21. The paving budget for 2013 is \$125,000 as compared to \$147,000 in 2012. 2012 included additional costs that were reimbursed through the Local Road Improvement Program. The grant funds are not available in 2013 and thus revenue is also reduced by the \$22,000.
22. New equipment includes replacement of four police ballistic vests; grant revenue is also recorded for 50% of the vest cost. This has been an ongoing Department of Justice program and it is expected to continue in 2013.

The sewer budget reflects a current year capital charge of \$1,464,500 for 2013. This charge is based on the Village's equalized property values and MMSD capital budgeting. This rate will increase in 2013 but due to the decrease in equalized value the charge remains the same as 2012. The increase to the rates is expected to continue in future years with projections from MMSD at 4% for 2014-2018. This is an ongoing expense to village property owners charged by MMSD. The Village has funded the charge through the tax levy in the past along with a portion of the Village's outstanding sewer debt. This year's budget includes a sewer levy of \$1,555,500 as compared to \$1,580,000 in 2012. The reduction can be attributed to the restructuring of the sewer debt in 2010 to take advantage of the interest market and plan for the increasing capital fees. The sewer levy will be \$1.58 per \$1000, which if removed from the general tax rate to make a more accurate comparison to other communities would generate a tax rate of \$5.055 versus \$6.635. This charge was originally included in the rate to allow for the village residents to legally deduct the sewer capital expenses.

The 5-Year Capital levy fully funds the capital budget for items presented. The budget reflects the transfer in 2012 of available general operating funds of \$145,000 and the transfer of \$146,500 from the stormwater utility fund for stormwater work in conjunction with the Juneau pathway. The pathway is included in 2013 for construction at a total cost of \$233,500. This will be funded by the transfers from stormwater and general fund and \$12,000 in donations. The capital budget also includes the replacement of the remaining old streetlights in the downtown area to the new model at a cost of \$72,000. This project is also to be funded from the 2012 transfer. The detail budget was reviewed with department heads in late August and will be considered again during the October workshops. The current levy is \$79,800 higher than last year.

There is no current tax levy for debt service. As mentioned above the Village has general obligation debt for the sewer fund. This was restricted in 2010 and final payment will be made in 2016. The sewer user fee and sewer levy support this debt obligation. The Village's other two outstanding debt issuances are for the stormwater project. The cost of these debt payments is supported through the stormwater utility fee and the tax increment on the TIF district. This debt was refinanced in February of 2012 to take advantage of the favorable interest market providing substantial savings. The village's tax increment district will provide an increment large enough to support its debt obligation for 2013. The debt service fund is estimated to have \$371,000 in available fund balance at the end of 2012 and has remaining advancement to the TIF of \$495,000. As the TIF pays these funds back they also would be available for future use.

This represents current information available for the 2013 budget. As additional information and numbers become available they will be provided to the committee for their review. Below is a chart identifying the major areas that contribute to the change in the tax levy. As noted this is a preliminary draft for review and discussion. Changes will be incorporated as additional information is available and/or recommendations made during the October review. The village had three major items during 2012 that contributed to this budget meeting the current village service level while controlling the levy to the small increase of \$34,410. The three items were the successful change in healthcare, the positive settlement of the Michels lawsuit and funds received of \$1,250,000, and the increase in the TIF value to provide an increment sufficient to pay its debt obligation. At the time of the 2012 budget discussion all of these were unknown and put the Village in a different position for financial planning.

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

| | | |
|--|--------------|----------------------------|
| Tax Levy 2011 | | 6,493,395 |
| allowable increase = to net new construction | 0.53% | 34,415 |
| | | 6,527,810 |
| | | Effect on tax levy |
| | | increase (decrease) |
| Reduction in Transportation Aids | | 51,450 |
| Reduction in expenditure restraint aid | | 1,600 |
| Reduction in estimated Fines/Forfeitures | | 17,500 |
| Healthcare | | |
| 2012 Insurance savings from change to Humana and plan design | | (175,000) |
| Estimate 15% Increase to 2012 rate | | 75,000 |
| Wisconsin Retirement Plan | | |
| WRS 2013 rate increases | | |
| general employees (rate inc from 5.9% to 6.65%) | | 8,450 |
| protective service (rate inc fr 21.5% to 23%) | | 19,710 |
| Additional employee contributions | | |
| Dispatch | | (17,350) |
| Public Works | | (21,570) |
| Contingency | | |
| Additional Contingency in general fund | | 35,000 |
| Other Funds | | |
| Increase to levy for funding Capital Project budget | | 79,805 |
| Reduction in stormwater levy due to debt restructure | | (15,595) |
| Reduction in sewer levy due to debt restructure | | (25,000) |
| | | 34,000 |

Village of Elm Grove
Finance and Licensing – Budget Workshop
October 4, 2012

Present: George Haas, Glenn Schrubbe, John Meser, Glen Porter, Jack Nelson, and Martha Kendler.
Also Present: Monica Hughes, Dave De Angelis, Jessi Balcom, Mary Stredni, Lauren Oliveri, Trustee Tom Michalski and Jim Ryan of the Elm Grove Times-Independent

Mr. Haas called the meeting to order at 7:00pm.

Budget Discussion

General Comments

Dave De Angelis opened the night's discussion with general comments on the budget preparation noting that this is a preliminary draft and some needed information is not yet available, mainly the health renewal for 2013. The budget was prepared including a 15% increase and may have to be adjusted when final numbers are known. The renewal is expected by November 1, 2012. Mr. De Angelis referred committee members to the memo included with the budget which provides more detail on specific items. The budget meets the levy limit constraint set by the state of .53% or \$34,400 and reflects the same service levels as currently provided.

Recreation

The committee then began to discuss individual department budgets beginning with recreation. Lauren Oliveri, recreation director, was present to discuss and answer questions. The proposed budget reflects expenses over revenue by \$5625. The committee discussed the revenue generated from different programs and facilities, noting some change to demographics and competition from our neighboring communities. All programs are developed and the fees set to generate revenue. Many of the programs such as fitness use an instructor who receives a percentage of the fee and not a set wage. This allows flexibility if the number of attendees varies. The committee also discussed expenses noting we have seen savings in utilities with the new procedure to turn off the tennis lights in the evening and not heating the bathrooms during winter months. It was noted that the recreation committee discussed this budget and requested that Ms. Oliveri evaluate expenses in upcoming months and try to identify additional savings. Mr. Meser cautioned that he thought the department has had positive operations and we must maintain our facilities. He noted that it is important to keep the standards of our programs high as that is what the community desires. The park has improved greatly in the last few years and continues to be an important asset to the village.

General Fund Revenue

Monica Hughes reviewed the general fund revenues noting that shared revenue and expenditure restraint aid will remain about the same but transportation aids will be reduced 10% or \$51,000. Permit revenues are up in 2011 and expected to remain at that level for 2012. Garbage/recycling fee is proposed to \$214.70 per resident up from \$214.10 in 2012. The cell tower continues to provide a revenue source with \$124,500 budgeted for 2013. The budget again includes using \$60,675 in fund balance from the payback of funds advanced during the lawsuit. The 2011 budget included this amount generated from the increased stormwater utility fee to be paid back over a 15 year period and used in general fund operations. While the advance is being paid back with the settlement the budget continues to use that amount for operations. This will be a planned use of the funds which would otherwise be in excess of our desired fund balance level per policy. The budget also includes the use of fund balance for general contingency and the HRA contingency if needed. This allows the village to have funds available if needed but not levy tax dollars annually.

General Government Expenditures

Dave De Angelis brought a number of items to the committee's attention. Computer expense is increased to reflect increased virus protection and security costs. The GIS expense increase is needed for updates. This system provides a data base for numerous village records including properties, utility infrastructure, and trees and is used on a daily basis. The expense for the employee assistance program was removed as Humana, our current health carrier, offers as part of the program. The village is investigating if all employees are eligible and not just those on the health plan. Also if we would not renew with Humana we may need to have a separate program again. The beautification committee has been allocated \$1000 in recent years budgets which was used to pay for landscape maintenance at Veterans Park. This expense has been removed and the Village will pay for this under stormwater.

Inspection

As noted above permit revenues have increased in 2012 as more property owners are remodeling and improving on their residences and businesses. This trend is expected to continue in 2013 after a few slower years. Since the Village contracts with an outside service for inspections the expenses also has increased.

Public Works

Dave De Angelis presented this budget noting that a new director should be starting at the end of October or early November. The expense for equipment maintenance has increased due to increased costs not necessarily increased repairs. The village has seen some savings on utilities with enhancements made at the garage. Street light utility costs are budgeted at the same level as 2012 though the replacement of streetlights in the downtown now scheduled in the capital budgeted for 2013 may generate savings as these will be more energy efficient. For 2013 the paving budget is \$125,000 and the village will be paving 124th street from Watertown Plank to North Avenue in conjunction with Wauwatosa. The Village will administer the project and Wauwatosa will be paying for ½ of the cost.

Solid Waste

The solid waste budget includes the costs of the Village yard waste facility, brush pickup, mulch delivery and the contracted services of Veolia for garbage and recycling pickup. The Veolia contract renews annually and has the ability to increase by the CPI. The budget includes the user fee to cover these expenses.

Forestry

The forestry budget includes the full-time forester and a part-time seasonal employee. The budget reflects the transfer of \$2000 from the public works budget to the landscaping line for weed spraying in the right-of-ways. It also reflects the transfer of \$2000 from tree care to tree planting. The village continues to remove ash trees to reduce the overall concentration.

Other Business

The committee discussed the scheduling of the 3rd workshop due to conflicts among members and staff. It was determined that next week's meeting on October 11th would include the remaining topics for discussion. If the committee did not complete the discussion the next finance meeting on October 23rd would begin earlier, at 6:30pm.

Adjournment

Mr. Meser and Mr. Nelson moved and seconded to adjourn the meeting. Motion carried 6-0. Meeting adjourned at 8:17pm.

Respectfully,
Monica L. Hughes

Village of Elm Grove
Finance and Licensing – Budget Workshop
October 11, 2012

Present: George Haas, Glen Porter, Jack Nelson, and Martha Kendler.

Also Present: Monica Hughes, Dave De Angelis, Jessi Balcom, Mary Stredni, Bill Selzer, Jim Gage, Svetlana Foley, Mike Flannigan, Trustee Tom Michalski and Jim Ryan of the Elm Grove Times-Independent

Mr. Haas called the meeting to order at 7:00pm.

Budget Discussion

Fire Department

Bill Selzer, Fire Chief, presented his budget noting that the on call for 2013 has been reduced slightly to reflect the most recent year's costs. The truck maintenance line includes fuel costs which represent almost 50% of the line budget.

Court

Jim Gage, Police Chief, discussed the court budget. The committee discussed the judge's salary noting it had not been increased in a long time but was reviewed a few years ago and appeared in line with market. The judge is elected to a 4 year term and the salary cannot be changed during that period. The committee felt it should be looked at before each new term. Legal expenses are expected to be above budget this year due to a number of cases in circuit court for OWI offenses. Jim Gage felt this was due to changes in the law and first offenders having more at stake. The 2013 budget reflects a higher expense.

Dispatch

Jim Gage also answered questions about the dispatch budget. Mr. Haas questioned that there was no budgeted expenditure for clothing /cleaning. This was a negotiated item in current and past contracts that reflects dispatchers wearing a uniform in prior years. Currently the dispatchers wear polo shirts and khaki-type pants which are washable. This item will be eliminated in 2013.

Police

Jim Gage presented the police budget noting there was little change. Fuel was increased slightly to reflect the usage and current price. Overtime was increased by \$10,000 to better reflect the historical annual costs noting that 2013 will be an increased training year because of EMT required refreshers. \$500 was transferred from crime prevention to firearms training to cover increased cost of ammunition.

Library

Svetlana Foley, Library Director, and Mike Flannigan, Library Board President, presented the library budget. They noted they are attempting to gather information on a new trend of people using their own electronic devices to access the internet through the library's wi-fi connection. They noted this was due to a change in procedure of not requiring a password which is the same procedure used by the Village which set up wi-fi access in the Village hall. The cost for the copy machine has been increased because of a new lease for a color copier. Fees were also increased for additional revenue anticipated to be generated from this copier. Computer maintenance has decreased due to additional users sharing the cost of the county-wide system and the cost of the new system to be converted to in the fall of 2012.

EMS

Monica Hughes summarized the department's budget noting there were no changes from prior year. On call pay represents payment to volunteers for covering overnight shifts during the week at \$84 per shift. Training costs for 2012 are expected to be over budget reflecting the costs of new police officer EMT training.

Sewer

The sewer budget includes the MMSD capital charge at \$1,464,500. This is the estimated cost per MMSD at a rate of \$1.482 per \$1000 in property value. This is approximately the same as the 2012 rate. The rate per thousand has increased but the village's equalized value decreased. The user rate is proposed at the same rate as 2012, \$290.80 per single family resident. MMSD user fees will increase slightly but the connection charge and estimated usage per household decreased slightly. The village began the personal property I&I project this fall and will continue in 2013. At this time no amount is budgeted but all expenses will be reimbursed by MMSD. Before the final budget approval in

November the Village should have an estimated of expected costs for the 2 identified project areas, Circle Drive and Elmhurst Parkway.

Stormwater

The stormwater utility fee is proposed to decrease \$18 per REU reflecting the Michel's lawsuit settlement and reimbursement of legal fees. This allows the village to payback the funds advanced from the general fund. The current year also reflects the transfer of \$146,500 to the capital fund for the stormwater work in conjunction with the Juneau Pathway project as supported by the committee at its September meeting. The stormwater budget includes the transfer from public works for employee time spent on stormwater projects. Department personnel keep track of the time worked on different project categories and this is used to transfer the cost of wages and benefits.

Long-term Debt

The village does not levy any direct tax for debt service. The debt payments are supported by specific special revenue funds; sewer, stormwater, and TIF. The village refinanced the stormwater debt in February 2012 providing much lower interest costs over the remainder of the debt. The sewer debt was refinanced in 2010 which provided interest savings and payment structure to offset increases in the capital charges. The tax increment district had increased incremental value this year and will generate tax sufficient to pay its portion of the 2013 debt payments. It was noted that there is fund balance in the debt fund of \$371,000 and an advancement due from the TIF of \$495,000 which when paid back would be available for future village needs.

TIF Special Revenue Fund

This fund records the ongoing costs of the village's tax increment district. The main sources of revenue are the tax increment levy and state computer aid. The expenses are the annual debt payment and administrative costs such as the annual TIF filing fee and audit costs. Any revenues in excess of expenditures are used to payback the advancement from the debt service. The Village recently approved an amendment to the TIF for the development at the TAPCO site. These expenditures are not reflected in this budget and will need to be adjusted/amended in the future when specific costs are known.

Capital Budget

The capital budget was reviewed in detail at the end of August. The changes recommended at that time are included; transferring \$145,000 of available funds from 2012 general fund operations, transferring \$146,500 from the stormwater utility to pay stormwater costs for the Juneau Pathway, the inclusion of the Juneau pathway in 2013 and the inclusion of the replacement of the older streetlights in the downtown west of Legion Dr.

Contingency

The general fund operation budget includes a budget for contingency needs. In the past the Village has included \$100,000 for general contingency and an additional \$35,000 for medical reimbursement need paid to employees through the HRA. The village has chosen to include these in the budget to allow for unexpected expenditures and to commit available fund balance to finance if needed. This allows the village to have funds available without levying a tax annually for unanticipated expenditures. This budget again includes these contingencies and increases the general contingency by \$35,000. This addition is funded with tax levy and would fund additional health care costs if needed or wage adjustments if granted.

This concluded the discussion. The committee will meet next for the regularly scheduled meeting on October 23rd. The budget will be on the agenda for recommendation to the Village Board for their November meeting and public hearing. It was noted that since the health insurance renewal is still outstanding, if another meeting is needed it will need to be scheduled in early November.

Other Business

No other business was discussed. Martha Kendler noted that she will not be at the October 23, 2012 finance meeting.

Adjournment

~~Mr. Meser~~ Ms. Kendler and Mr. Nelson moved and seconded to adjourn the meeting. Motion carried 4-0. Meeting adjourned at 8:10pm.

Respectfully,
Monica L. Hughes

**Village of Elm Grove
Finance and Licensing
October 23, 2012**

Present: George Haas, Glenn Schrubbe, John Meser, and Jack Nelson. Martha Kendler and Glen Porter was excused.
Also Present: Monica Hughes, Dave De Angelis, Jessi Balcom, Mary Stredni, Trustee Tom Michalski and Jim Ryan of the Elm Grove Times-Independent and a number of members of the public

Mr. Haas called the meeting to order at 7:00pm.

Minutes

Mr. Meser and Mr. Schrubbe moved and seconded to approve the minutes of the September 25,, 2012 meeting. Motion carried 3-0. Mr. Nelson abstained.

Mr. Nelson and Mr. Meser moved and seconded to approve the minutes of the October 4, 2012 budget workshop meeting. Motion carried 4-0.

Mr. Nelson and Mr. Schrubbe moved and seconded to approve the minutes of the October 11, 2012 budget workshop with the correction to the adjournment that Ms. Kendler made the motion and not Mr. Meser. Motion carried 4-0.

Review and Act on New Operator License Applications

Four applications for operator license were submitted. The necessary paperwork and background checks revealed no problems. Mr. Meser and Mr. Nelson moved and seconded to recommend the operator licenses to the Village Board. Motion carried 4-0.

Review and Act on Proposed 2013 Operating and Capital Budgets, 2012 Tax Levy and 2013 User Fees

The committee received a summary of the budget, tax levy and user fees recommended in the proposed budget as discussed at the workshops. Mr. De Angelis noted that we had just received our health insurance renewal and it was very favorable. The renewal rate is under the 15% estimated in the budget. He has included a closed session item in tonight's board meeting agenda to further discuss this renewal and personnel issues. He recommended that the committee if desired approve this budget with changes recommended by the Village Board after discussion with the understanding that the tax levy would remain the same or be reduced. The updated budget would then be published for the public to review during the upcoming weeks, a public hearing would be held at the November trustee meeting and the board would vote that night, November 27, 2012.

Mary Inden, resident and July 4th committee chairperson, noted that she had discussion with Neil Palmer, Village President, in perhaps considering fireworks on Labor Day as was done this year. She noted that there had not been committee discussion and item was not included in the budget. Mr. Nelson indicated that the recreation committee will be considering this at a future meeting and if additional funds were needed in 2013, the contingency could be used.

Prior to the committee vote on the budget and levy, Mr. Nelson noted that he had missed last month's meeting where the committee discussed the capital project budget. He stated that it was inappropriate that items were moved outside of the normal capital policy, which is to begin funding a project 5 years prior to purchase or building. Mr. Nelson his support for the overall budget other than the specific capital item.

Mr. Meser and Mr. Schrubbe moved and seconded to recommend the proposed budget, tax levy, and user fees, incorporating the recommended changes from the Village board concerning health insurance. Motion carried 4-0.

Vouchers

A voucher list totaling \$44,022.51 was presented for September ACH payments. Mr. Nelson and Mr. Schrubbe moved and seconded to recommend approval. Motion carried 4-0.

A listing totaling \$352,121.23 for October was presented. Mr. Nelson and Mr. Meser moved and seconded to recommend approval. Motion carried 4-0.

Other Business

There was no other business..

Adjournment

Mr. Nelson and Mr. Schrubbe moved and seconded to adjourn the meeting at 7:25pm. Motion carried 4-0.

Respectfully,
Monica L. Hughes