

Village of Grafton  
Annual Report  
to the Citizens



## THE BLUES TRAIL: PARAMOUNT RECORDS

Many of the most important recordings in blues history were made at the studio of Paramount Records, located here on the grounds of the Wisconsin Chair Company factory. Between 1929 and 1932 Mississippi-born blues pioneers including Charley Patton, Tommy Johnson, Skip James, Son House, the Mississippi Sheiks, Willie Brown and Henry Townsend traveled north to record here.

For the year ending  
December 31, 2012

Performance Dashboard

The intent of the following table is to provide the residents of Grafton with some meaningful data on the performance of selected Village services. Three years of data history are provided with the Village's target goal for the service. The color coded column on the far right of the table gives the reader with a quick indication of whether 2012 data reported met or exceeded the established goal. For current dashboard information, visit the Village's website [www.QualityLifeGrafton.com](http://www.QualityLifeGrafton.com)

Dashboard Key	
Met or exceeded target	
Within 10% of target	
Not within 10% of target	

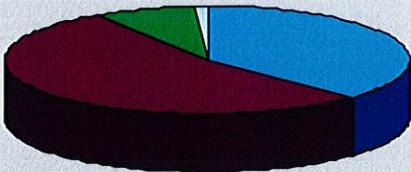
Category	2010 Actual	2011 Actual	2012 Actual	2012 Goal	2012 Status
<b>Public Safety</b>					
Accidents	271	317	292	285	
Violent crimes	24	25	19	30	
Property crimes	209	145	170	225	
Recovery of property stolen	8.9%	40.0%	39.0%	60.0%	
Citations issued	5,584	4,015	4,883	4,000	
<b>Parks and Recreation</b>					
Number of park shelter rentals	292	298	344	275	
Family Aquatic Center attendance	30,157	22,836	28,127	20,000	
<b>Public Works</b>					
Miles of streets maintained	52.65	52.65	52.65	52.65	
Crack sealing (square feet)	1,140,417	1,890,570	1,578,095	1,500,000	
Average street condition rating	6.6	6.6	6.6	6.2	
Percentage of residents rating street maintenance as excellent or good in community survey	N/A	N/A	76%	80%	
Recycling recovery rate	31%	31%	31%	30%	
<b>Village Management and Services</b>					
Percentage of residents rating the performance of Village staff as excellent or good in the community survey	N/A	89%	89%	80%	
Rate of return on investment	0.83%	0.72%	0.41%	1.00%	
Bond rating	A1	Aa2	Aa2	Aa2	

**Residents give high marks for Village services.**

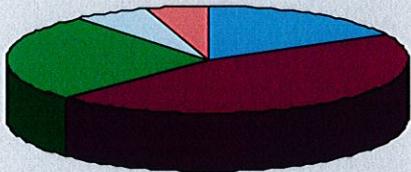
In October, the Village received results of the 2012 community survey. This survey, which is conducted yearly, is an important tool for the Village in providing a snapshot of the thoughts and opinions of the Village residents. For complete survey results, visit the Village's website at [www.QualityLifeGrafton.com](http://www.QualityLifeGrafton.com)



Performance Color Key



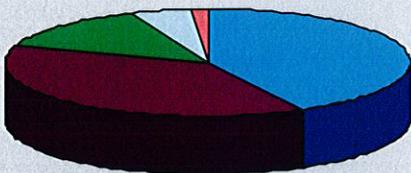
Quality of Life in Grafton	
Excellent	37.2%
Good	53.7%
Average	7.9%
Fair	1.2%
Poor	0.0%



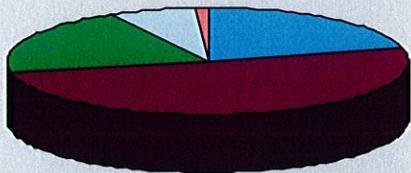
Effective Communication	
Excellent	17.1%
Good	43.8%
Average	28.0%
Fair	6.2%
Poor	4.9%



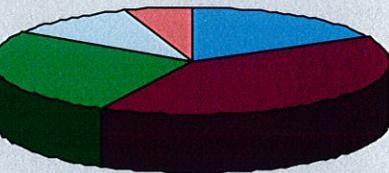
Public Works Services	
Excellent	26.1%
Good	39.3%
Average	13.2%
Fair	5.6%
Poor	1.3%
Don't Know	14.5%



Police Services	
Excellent	38.2%
Good	34.8%
Average	12.0%
Fair	4.3%
Poor	1.3%
Don't Know	9.4%



Recreation Programs	
Excellent	15.9%
Good	39.1%
Average	15.5%
Fair	5.2%
Poor	0.9%
Don't Know	23.6%

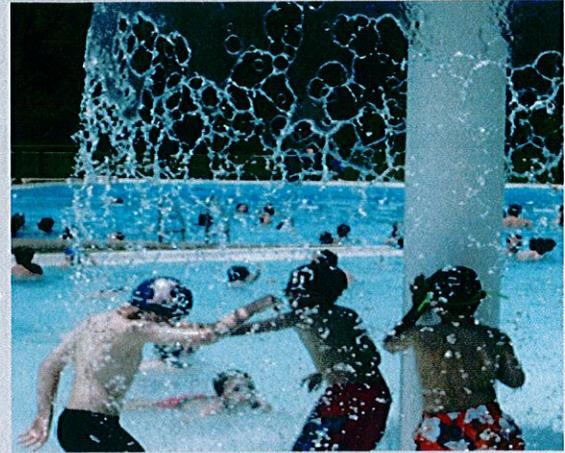


Snow Plowing/Ice Control	
Excellent	16.5%
Good	39.8%
Average	25.8%
Fair	10.2%
Poor	5.5%
Don't Know	2.1%

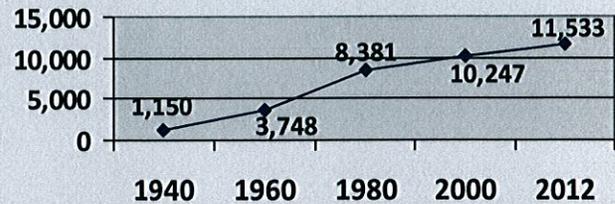
### Who are the people in your neighborhood?

The Village of Grafton has continued to grow in population and industry. The growth has been consistent in the past ten years.

The Village's top 10 employers changed with Exacto Springs replacing Orion and the top 10 taxpayers remain unchanged.



Population growth 1940-2012



#### 2012 Estimated Demographics

Total population	11,464
Female population	51.46%
Male population	48.54%
Total housing units	5,109
Unemployment Rate	5.70%



#### Race (2010)

White*	95.50%
Asian	1.80%
Two or More Races	1.00%
Black or African American	0.80%
Some Other Race	0.60%
American Indian and Alaska Native	0.30%
*Including Hispanic	2.30%

Major Employers (2012)		Largest Property Taxpayers (2012)		Equalized Value
Aurora Medical Center	870	Arrowhead Apartments LLC		\$16,367,500
Pace Industries	400	Inland American Grafton Port Washington LLC		14,397,400
Grafton School District	291	Costco		13,024,300
Kapco	270	AMC Holdings		11,827,700
Calibre	250	Grafton, LLC		10,081,300
Rexnord Plastics Division	230	Tillmann Corporation		9,165,700
Target	197	Dayton Hudson Corp (Target)		8,853,400
Costco	175	Home Depot		8,488,300
Exacto Springs	165	Kohl's Department Store		6,849,800
Kohl's Department Store	150	JB Family Partnership		5,076,800

## Financial Review of Fiscal Year 2012

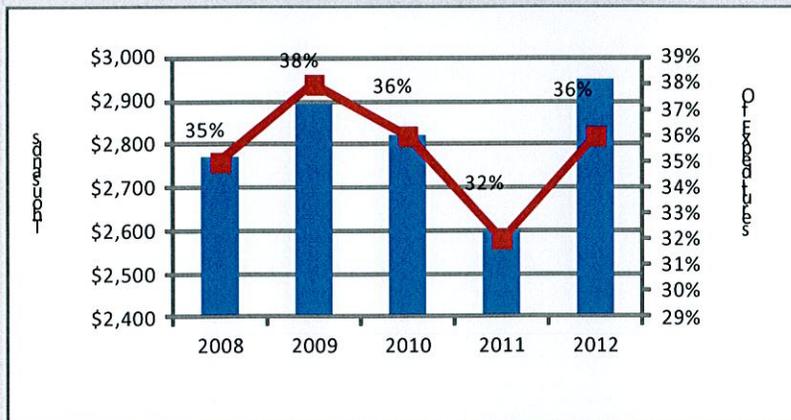
The financial review section features financial information adapted from the Village of Grafton Comprehensive Annual Financial Report (CAFR) for the fiscal year end December 31, 2012. The CAFR is produced by the Village's Finance Department and contains detailed information regarding the Village's financial performance. The CAFR is presented in accordance with generally accepted accounting principles and is audited by the firm of Baker Tilly Virchow Krause, LLP. A copy of the [complete CAFR](#) may be obtained from Village Hall or downloaded from the Village website.

The following presents the financial information for the Village in an easy-to-read and understand format. This information is un-audited and is presented on a non-GAAP basis. Non-GAAP means that the statements do not comply with generally accepted accounting principles and include summarizations and combinations of accounting data that would not be allowed by GAAP.

It is the Village's goal to provide a means of communicating the financial operations of the Village in an easy to understand financial report. The focus of this section is on the funds of interest to most citizens: the General Fund and Enterprise Fund. The General Fund is the Village's primary operating fund and accounts for revenues and expenditures that are not required to be accounted for in other funds. The Enterprise Fund accounts for the Water and Wastewater Utility. Enterprise Funds typically report operations which show a profit or loss similar to private businesses.

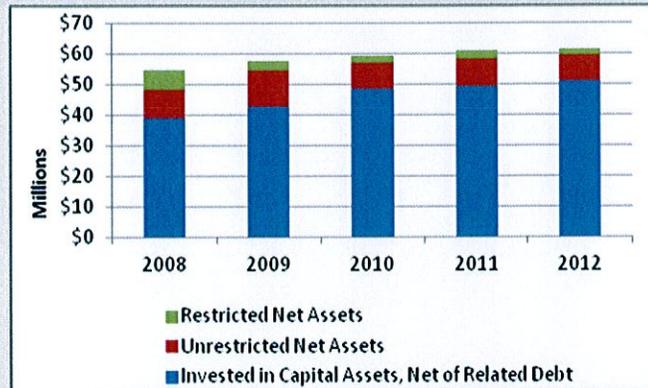
### Fund Balance of the General Fund

Fund Balance is the difference between assets (what the Village owns) and liabilities (what the Village owes). At the end of fiscal year 2012 assigned and unassigned general fund balance (expendable available financial resources) was \$2,950,489 or 36 percent of 2012 expenditures. A key factor in the growth of fund balance was efforts by department heads to remain within their budget constraints and stronger than anticipated development-related revenues. The 2012 budget identified \$226,924 of applied fund balance to balance the budget. However there was an actual gain in fund balance in 2012 of \$349,205. The chart depicts a five-year history of the fund balance of the General Fund.



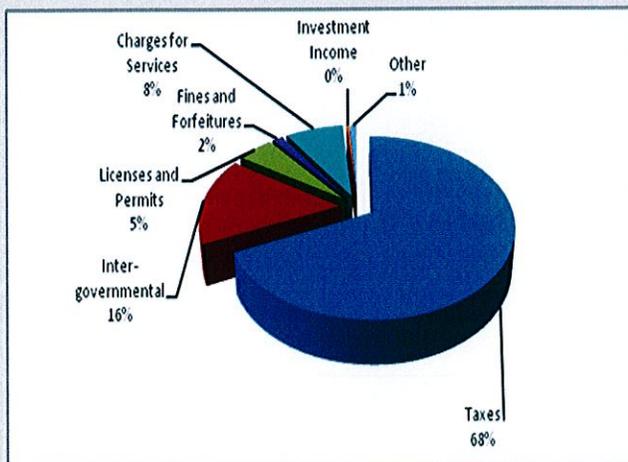
## Net Assets

The total net assets of the Village are categorized by investment in capital assets (i.e. land, buildings, infrastructure, machinery and equipment), net of related debt used to acquire these assets still outstanding, restricted net assets (resources subject to external restrictions on how they may be used) and unrestricted net assets (may be used to meet the Village's ongoing obligations to citizens and creditors). The total net assets of the Village, as of December 31, 2012, totaled \$61,581,893. The largest portion (\$51,108,223 or 83 percent) is invested in capital assets. The Village's restricted net assets were \$2,100,271, and unrestricted net assets were \$8,373,399.



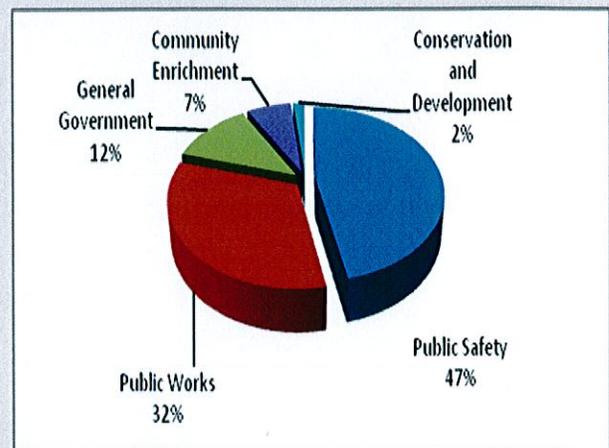
## General Fund Revenues

This chart depicts the General Fund revenues of the Village. Total General Fund revenues totaled \$8,286,661 in 2012.



## General Fund Expenditures

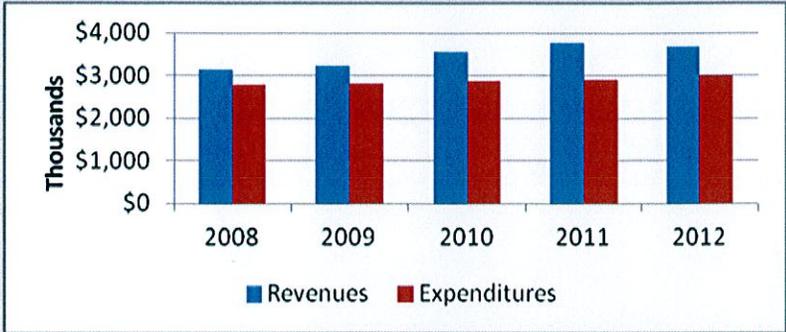
The following chart depicts the General Fund expenditures of the Village. Total General Fund expenditures totaled \$8,146,280 in 2012, a decrease of 0.2 percent from 2011.



Public Safety and Public Works activities account for 79 percent of the General Fund expenditures.

## Proprietary Fund

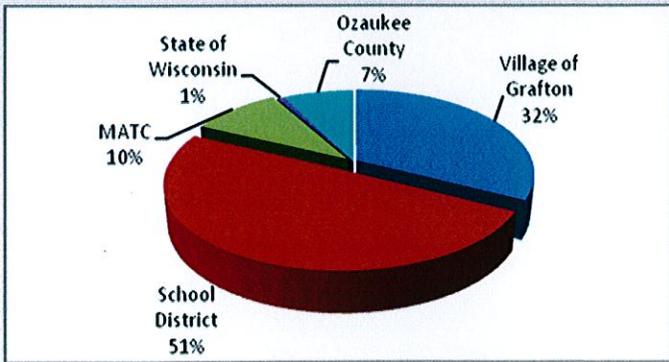
The Village’s Water and Wastewater Utility has experienced steady growth over the last four years. The increase in general operating expenses in 2007, as shown on the graph, was due to major system maintenance. The operating income of the utility in 2012 was \$609,952 as compared with an operating income of \$686,891 in 2011. The net assets of the utility are \$33,355,427, consisting mostly of water and wastewater plant infrastructure and facilities.



The above chart depicts a five year history of the operating revenues and expenditures of the Proprietary Fund.

## Property Taxes

Property taxes are based on the assessed value of property and the tax levy of the tax districts located within the Village of Grafton. Besides Village taxes, a property owner also pays taxes to the State of Wisconsin, Ozaukee County, Milwaukee Area Technical College and either the Grafton School District or the Cedarburg School District depending on the location of the property.



Approximately 32 percent of a property owner’s tax bill stays in the Village with the remaining 68 percent transferred to another tax district (school, county, state, or technical college).

**Residents receive Village Services at an affordable Price**

In 2012, the average Village of Grafton property owner paid \$134.17 each month for non-utility services (based on assessed home value of \$250,000). The table below illustrates how this property tax amount is divided among various Village departments.

Police protection	\$ 52.92
Public works and engineering	17.58
Debt service	13.00
General government and administrative services	9.83
Capital improvement projects	9.50
Library	8.67
Parks and recreation	8.50
Sanitation	6.92
Fire protection and emergency medical services	6.42
Community development	0.83
	<u>\$135.33</u>

ELECTED OFFICIALS

<u>TITLE</u>	<u>NAME</u>
Village President	James Brunquell
Village Trustee	David Antoine
Village Trustee	James Grant
Village Trustee	Lisa Harbeck
Village Trustee	David Liss
Village Trustee	Susan Meinecke
Village Trustee	Richard Rieck

