

**2020 Operating and Capital Budgets
including 2019 Tax Levy and 2020 User Fees**

*Proposed Budget for Board Action
on November 25, 2019*

**Village of Elm Grove
2020 Budget
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**Village of Elm Grove
2020 Budget**

Tax Levy	
December 2018 levy	7,013,089
allowable increase	<u>171,313</u>
Maximum levy allowable	7,184,402
Proposed 2019 Levy	7,182,098
increase from 2018	\$ 169,009
% increase	2.41%
Tax rate	\$6.3705
rate increase	\$0.1288
% rate increase	2.06%

Reflects reducing pathways by \$111,000 for North Ave sidewalk and additional \$16,000 in contingency

Current proposed levy under levy limits by (2,304)

Property Value Information (in thousands)				
	Assessed Value		Equalized Values	
	<u>w/o TID</u>	<u>full value</u>	<u>w/o TID</u>	<u>full value</u>
as of 1/1/18	1,123,582	1,155,876	1,132,773	1,166,472
as of 1/1/19	<u>1,127,395</u>	<u>1,158,755</u>	<u>1,214,229</u>	<u>1,249,868</u>
change	3,813	2,879	81,456	83,396
% change	0.34%	0.25%	7.19%	7.15%

Change for Average Household		
	<u>2018</u>	<u>2019</u>
Average single family house value	467,960	471,556
Per Assessment(without condos) tax rate	\$6.24170	\$6.37050
Village tax	<u>\$2,921</u>	\$3,004
tax increase		\$83.00
<u>Fees</u>		
sewer	335.80	\$347.00
stormwater	132.94	134.28
solid waste	236.50	246.40
total fees	<u>705.24</u>	727.68
fee increase		\$22.44
net change taxes and fees		\$105.44

Village of Elm Grove

Tax Levy Historical Summary

Levy By Fund	2020	2019	2018	2017	2016
General Fund	4,280,665	4,211,590	4,166,080	4,011,775	3,907,795
Debt Service	146,813		-	-	-
5 Year Capital Fund	741,250	709,500	589,000	609,500	584,500
subtotal	5,168,728	4,921,090	4,755,080	4,621,275	4,492,295
SPECIAL REVENUE FUNDS					
Library	396,770	393,000	389,350	378,675	350,000
EMS	221,600	200,000	186,350	186,350	179,575
Stormwater Operations	175,000	179,000	179,000	179,000	179,000
Sewer Fund	1,220,000	1,320,000	1,350,000	1,425,000	1,500,000
subtotal special revenue	2,013,370	2,092,000	2,104,700	2,169,025	2,208,575
TOTAL TAX LEVY	7,182,098	7,013,090	6,859,780	6,790,300	6,700,870
Levy Dollar Increase	169,008	153,310	69,480	89,430	54,015
Levy Percent Change	2.41%	2.23%	1.02%	1.33%	0.81%

Tax Rate Summary

Assessed Value Tax Rate					
Assessed Value without TID	1,127,395	1,123,582	1,052,201	1,045,301	1,043,922
Tax Rate	6.3705	6.2417	6.5195	6.4960	6.8538
Tax Rate Percent Change	2.06%	-4.26%	0.36%	-5.22%	3.62%
Equalized Value Tax Rate					
Equal Value without TID	1,214,229	1,132,773	1,106,294	1,074,675	1,050,056
Tax Rate	\$ 5.9149	\$ 6.1911	\$ 6.2007	\$ 6.3185	\$ 6.8844
Tax Rate Percent Change	-4.46%	-0.15%	-1.86%	-8.22%	4.77%

Residential User Fee Summary

Fees included in budget	2020	2019	2018	2017	2016
Sewer	347.00	335.80	335.80	\$304.16	\$303.96
Stormwater	134.28	132.94	131.62	130.32	129.04
Solid Waste	246.40	236.50	238.24	238.24	238.92
Total annual fee	\$727.68	\$705.24	\$705.66	\$672.72	\$671.92
annual increase	\$22.44	-\$0.42	\$32.94	\$0.80	\$29.34
	3.18%	-0.06%	4.90%	0.12%	4.71%
amount per month for fees	\$60.64	\$58.77	\$58.81	\$56.06	\$55.99

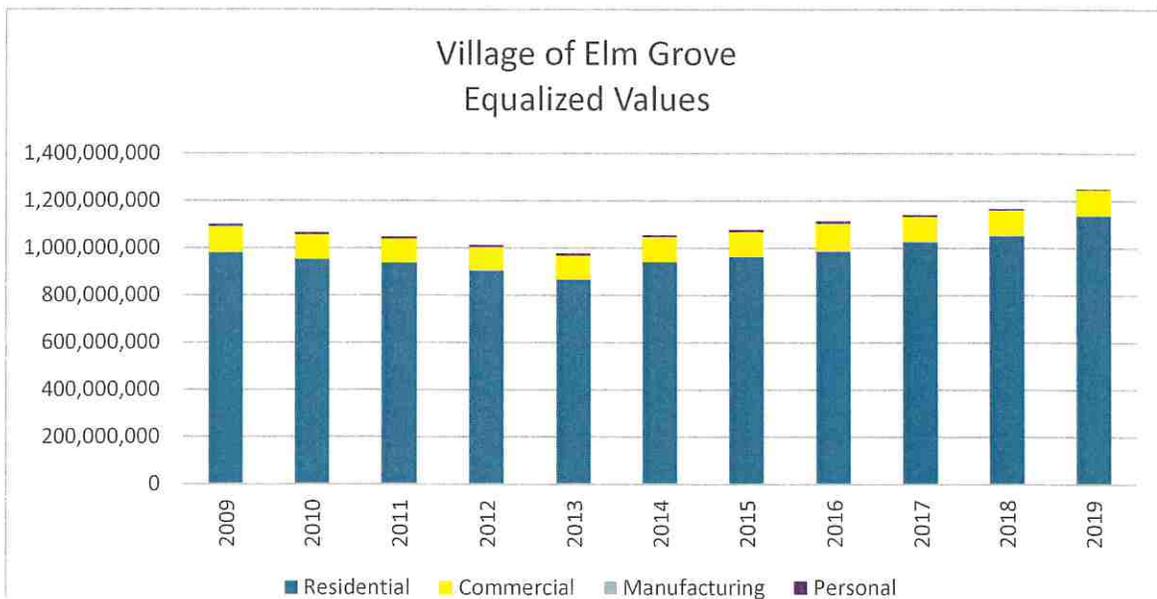
Village of Elm Grove January 2019 Property Values

used for December 2019 tax bills- funding for 2020 budget

	<u>Assessed</u> <i>final</i>	<u>Equalized</u> <i>final</i>	
Residential	1,048,662,100	1,136,221,200	92.29%
Commercial	106,078,800	109,499,700	96.88%
Manufacturing	-		
Personal Property	<u>4,014,000</u>	<u>4,146,800</u>	96.80%
	1,158,754,900	1,249,867,700	92.71%
TID increment	<u>(31,359,435)</u>	<u>(35,639,000)</u>	87.99%
total value without TID increment	<u>1,127,395,465</u>	<u>1,214,228,700</u>	92.85%

Summary of Annual Equalized Values and changes

Year	Residential	Commercial	Manufacturing	Personal	Total	% change
2009	979,193,000	109,308,400	1,234,200	10,315,100	1,100,050,700	-3.38%
2010	951,481,300	101,881,800	1,234,200	10,500,800	1,065,098,100	-3.18%
2011	935,375,300	100,789,100	1,234,200	10,047,300	1,047,445,900	-1.66%
2012	902,904,100	98,390,400	1,234,200	9,201,600	1,011,730,300	-3.41%
2013	864,694,500	101,123,000	-	10,853,700	976,671,200	-3.47%
2014	939,736,000	105,168,000	-	9,380,600	1,054,284,600	7.95%
2015	961,280,300	106,397,500	-	8,719,100	1,076,396,900	2.10%
2016	985,065,300	116,757,200	-	10,668,500	1,112,491,000	3.35%
2017	1,025,426,600	105,991,500	-	8,172,800	1,139,590,900	2.44%
2018	1,050,333,800	109,673,100	-	6,465,000	1,166,471,900	2.36%
2019	1,136,221,200	109,499,700	-	4,146,800	1,249,867,700	7.15%



Village of Elm Grove
2019 Budget
Allocating Specific revenues to Expenditure

	Expenditures	Revenues				Expenditures net of direct revenues
		Fees	Intergovernm ental Revenue	Licenses, Fines, Permits	total specific revenue	
Operating Budget						
Contingency	191,000					191,000
General Government incl inspectio	1,379,070	3,000	-	173,900	176,900	1,202,170
Public Safety						
Dispatch	536,100				-	536,100
Police	2,317,900	2,500	3,040		5,540	2,312,360
Court	98,815			165,000	165,000	(66,185)
Fire	305,410		41,500	3,500	45,000	260,410
EMS	336,100	110,000			110,000	226,100
total Public Safety	3,594,325	112,500	44,540	168,500	325,540	3,268,785
Infrastructure and Public Health						
Public Works and Forestry	877,455	14,000	-		14,000	863,455
Solid waste	515,100	515,000	11,200		526,200	(11,100)
Stormwater	646,519	450,600	49,000		499,600	146,919
Municipal Water	-					-
total infrastructure	2,039,074	979,600	60,200	-	1,039,800	999,274
Sewer	2,092,000	1,051,000	-		1,051,000	1,041,000
Community Leisure						
Recreation	226,390	167,820			167,820	58,570
Library	447,025	12,450	33,805		46,255	400,770
total Community Leisure	673,415	180,270	33,805	-	214,075	459,340
	9,968,884	2,326,370	138,545	342,400	2,807,315	7,161,569

This sheet demonstrates the budgeted 2020 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	90,850
Transportation aid	375,000
state computer aid	10,000
state personal property aid	18,565
state aid-cable tv	10,500
investment earnings	200,900
cell tower earning	134,000
cable TV franchise fees	51,500
misc revenue	3,200
TIF administrative support	3,865
total other revenue	978,615
tax levy required for operations	6,182,954
<u>fund balance applied</u>	
general fund- contingency	(75,000)
general fund- advance	(75,000)
library	-
EMS	-
stormwater	37,081
sewer	224,000
<u>Add'l tax levy</u>	
capital projects	741,250
debt service	146,813
Total Taxes Levied	7,182,098
allowable levy	7,184,402
over/ (under) limit	(2,304)

Expenditure Budgets Comparison of 2019-2020

	2019 Budget as amended	2020 Budget	dollar increase	% increase
General Fund Operations				
General Government	1,264,525	1,280,385	15,860	1.25%
Inspections	96,720	98,685	1,965	2.03%
Municipal Court	91,575	98,815	7,240	7.91%
Dispatch	529,775	536,100	6,325	1.19%
Police	2,255,100	2,317,900	62,800	2.78%
Fire	314,095	305,410	(8,685)	-2.77%
Public Works	868,250	730,150	(138,100)	-15.91%
Solid Waste	498,450	515,100	16,650	3.34%
Forestry	145,560	147,305	1,745	1.20%
Recreation	221,425	226,390	4,965	2.24%
Contingency	100,000	191,000	91,000	
Transfer to other funds	-	-	-	
<i>subtotal -General Fund</i>	6,385,475	6,447,240	61,765	0.97%
Special Revenue Fund Operations				
Library	442,940	447,025	4,085	0.92%
EMS	323,200	336,100	12,900	3.99%
subtotal	7,151,615	7,230,365	78,750	1.10%
Other Fund Operations <i>include transfer to debt service</i>				
Sewer	2,172,500	2,092,000	(80,500)	-3.71%
Stormwater - not including project belo	611,920	631,519	19,599	3.20%
subtotal	2,784,420	2,723,519	(60,901)	-2.19%
total operating expenditures	9,936,035	9,953,884	17,849	0.18%
<i>less interfund transfers</i>	(372,919)	(526,519)	(153,600)	41.19%
Total Operations	9,563,116	9,427,365	(135,751)	-1.42%
TIF Special Revenue	720,898	751,723	30,825	4.28%
Capital Projects				
Capital Fund Approved Expenditures	717,460	758,925	41,465	
other capital projects	2,110,000		(2,110,000)	
Stormwater Fund- NR 216 planning	75,000	15,000	(60,000)	
<i>other interfund transfers</i>	(590,273)	(613,938)	(23,665)	
Debt Service	966,109	2,182,569	1,216,460	125.91%
Total Budgeted Expenditures	13,562,310	12,521,644	(1,040,666)	-7.67%

Village of Elm Grove Expenditure Restraint Calculation

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

Budget Comparison		<u>2020</u>	<u>2019</u>
1	Total general fund budget expenditures	(a) 6,447,240	6,385,475
	taxes levied for other funds		
	debt service fund	146,813	-
	sewer	1,220,000	1,320,000
	stormwater	175,000	179,000
	library	396,770	393,000
	capital	741,250	709,500
	ems	221,600	200,000
	total other taxes levied	(b) <u>2,901,433</u>	<u>2,801,500</u>
	total general fund under new guidelines	(a+b) 9,348,673	9,186,975
2	subtract LT debt principal and interest pymts in GF	<u>(146,813)</u>	<u>-</u>
7	Net general fund operating budget expenditures	9,201,860	9,186,975
Budget Change Calculation			
2020	Adjusted general fund budgeted expenditures	9,201,860	
	net increase in GF budget	<u>9,201,860</u>	
2019	Adjusted general fund budgeted expenditures	9,186,975	
	General Fund budget dollar change	<u>14,885</u>	
	General fund budget percentage change	0.16%	
CPI thru aug 2019 -last 12 mos		1.72%	final based on Sept available October20th
new constuction	0.37%	60%	0.222%
	total increase allowed	<u>1.942%</u>	
	rounded to nearest .1%	<u>1.90%</u>	
	max budget under restraint program	\$9,361,528	
	\$ growth allowed	<u>\$174,553</u>	
	under restraint limit (over)	<u>159,668</u>	

**Village of Elm Grove
Estimated Fund Balance at December 31, 2019**

Change in Fund Balance 12/31/19 (estimated)											
	General Fund	Debt Service	5 Year Capital	Sewer	Library	EMS	Storm Water	TIF Spec Rev	Donation	Library Gift	total
Balance @ 12/31/18	2,154,108	895,185	1,757,933	1,291,036	552	84,821	(52,578)	(1,319,712)	68,982	40,498	4,920,825
Estimate 2019 Revenue	6,289,841	4,380,634	3,390,208	2,410,665	441,390	314,400	960,150	621,196	205,342	54,915	19,048,841
Estimate 2019 Expense	6,394,099	3,340,062	3,419,680	2,340,289	441,857	322,100	839,932	726,400	257,700	23,358	18,105,477
Est balance @ 12/31/19	2,029,950	1,935,757	1,728,461	1,361,412	85	77,121	67,840	(1,424,916)	16,624	72,055	5,664,189
Increase/(decrease)	(124,158)	1,040,572	(29,472)	70,376	(467)	(7,700)	120,218	(105,204)	(52,358)	31,557	943,364

Fund Balance by Categories											
Unspendable											
Advanced to municipal wa	577,627										577,627
Advanced to TIF		847,289									847,289
Restricted											
K. Schmidt - fire	9,000										9,000
ACT 102 Grant Funds						11,000					11,000
Koenig Estate						58,500					58,500
TEMS						2,800					2,800
Library					85					72,055	72,140
Debt Service		1,088,468									1,088,468
Committed											
for Fund Specific Use			1,728,461	1,361,412		(629)	67,640		16,624		3,173,508
Assigned											
Donations	15,000					850					15,850
Drill Fund balance	5,300					4,600					9,900
For next year's budget	150,000										150,000
Unassigned Fund Balance	1,273,023							(1,424,916)			(74,749)
Total Estimated Fund Balance	2,029,950	1,935,757	1,728,461	1,361,412	85	77,121	67,840	(1,424,916)	16,624	72,055	5,664,189

Fund Balance Policy- Unassigned	1,273,023	20%	Fund Balance Policy- Unrestricted = Committed+Assigned+ Unassigned
General Fund Operating Budget	6,447,240		Fund Balance Policy not to exceed 30%
policy parameter- 15%	967,086		Balance per above
25%	1,611,810		1,443,323
			22%

excess fund balance above 0.00

The Village has adopted a fund balance policy identifying parameters for the unassigned balance to be within 15%-25% of the following year's general fund expenditure budget. It also identifies and overall limit to "unrestricted" general fund balance of not greater than 30%. If the Village exceeds these limits the policy recommends that the finance committee and Village board review the long-term needs of the village and develop a plan to bring the fund balance into compliance.

Village of Elm Grove
Fund Balance Historical Summary

Year Ended	General	Debt Service	5 Year Capital Fund	Sewer	Library	EMS	Storm Water Operations	TIF Special Revenue	Donaiton	Library Gift Trust
12/31/19	1,452,323	1,088,468	1,728,461	1,361,412	85	77,121	67,640	(1,424,916)	16,624	72,055
12/31/18	1,501,480	228,100	1,757,933	1,291,036	552	84,821	(52,578)	(1,319,712)	68,982	40,498
12/31/17	1,458,630	318,837	1,503,759	1,038,788	4,728	103,605	76,469	(1,286,919)	20,452	39,253
12/31/16	1,391,206	283,412	1,262,286	777,600	3,220	116,229	39,195	(1,394,790)		48,392
12/31/15	1,374,141	400,829	1,843,518	1,387,810	20,110	123,060	18,963	(1,350,414)		49,983
12/31/14	1,368,267	425,172	1,189,659	1,327,416	22,548	144,188	173,610	(444,533)		43,883
12/31/13	1,338,428	397,548	1,874,744	1,229,252	6,086	154,863	240,332	(470,695)		55,785
12/31/12	2,347,588	267,481	1,662,256	1,086,514	18,701	66,743	236,036	(599,347)		57,547
12/31/11	2,390,693	269,076	1,352,205	1,021,876	17,515	65,865	200,537	(595,057)		54,052
12/31/10	2,422,732	149,271	1,836,066	965,221	7,882	57,546	163,042	(712,646)		45,181

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

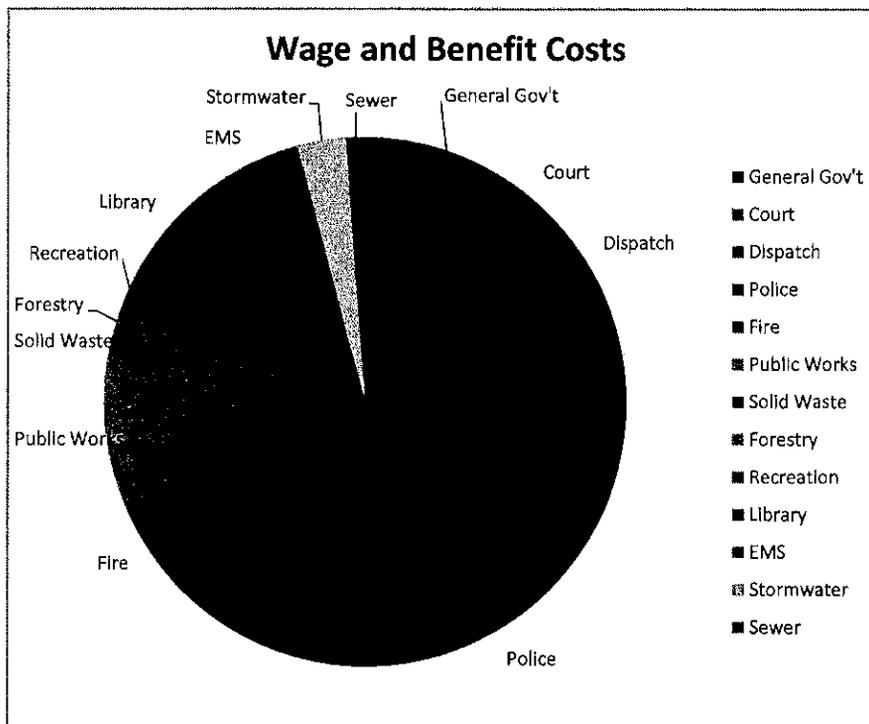
**Village of Elm Grove
Wages and Benefits
2019 Budget**

Department	Wages	Overtime	FICA	WRS	Employee WRS	Health/dental	life	Disability	Total
General Gov't	378,400	3,800	29,250	51,400	(25,700)	85,000	2,000	1,600	525,750
Court	58,160		4,400	6,000	(2,735)				65,815
Dispatch	294,750	15,750	23,750	41,900	(20,950)	113,000	625	475	469,300
Police	1,485,000	80,000	120,000	290,000	(106,500)	365,000	2,800	1,700	2,237,800
Fire	220,100		17,150	16,175	(6,485)	4,450		6,900	258,290
Public Works	352,500	10,000	27,750	45,000	(22,500)	77,000	1,850	600	492,200
Solid Waste	50,750		3,850	5,300	(2,650)	11,500			68,750
Forestry	72,750	1,000	6,000	9,100	(4,550)	4,425	500	80	89,305
Recreation	118,500		9,100	6,950	(3,475)	7,505	45	75	138,700
total in General Fund	3,030,900	110,550	241,250	471,825	(195,545)	667,880	7,620	11,430	4,345,910

Library	295,750		22,800	32,400	(16,200)	16,500	900	325	352,475
EMS	260,875		20,000	16,700	(6,000)				291,575
Stormwater	116,700		8,750	14,600	(7,300)	27,250			160,000
Sewer	43,675		3,350	5,750	(2,875)	10,100			60,000
total in Village Budget	3,747,900	110,550	298,150	541,275	(227,920)	721,730	8,620	11,755	5,209,960

(227,920) employee contributions

total wages and overtime	<u>3,868,450</u>	net Village cost	<u>\$ 313,355</u>	551,230 Health
Fire on call	(125,000)			150,000 HRA
EMS on call	(170,000)			20,500 Dental
seasonal	(74,000)			721,730
	<u>\$ 3,489,450</u>			



**Village of Elm Grove
2019 Wisconsin Retirement Rates**

General Category of Employees

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
<u>Components of Contribution</u>					
Employee Required	6.6%	6.8%	6.7%	6.550%	6.750%
Employer Required	6.6%	6.8%	6.7%	6.550%	6.750%
Total	<u>13.20%</u>	<u>13.60%</u>	<u>13.40%</u>	<u>13.10%</u>	<u>13.50%</u>

Public Safety Employees- Police and Fire Chief

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2018</u>	<u>2018</u>
Employee Required	6.60%	6.80%	6.70%	6.55%	6.75%
Employer Required	9.40%	10.60%	10.70%	10.55%	11.65%
Total Retirement	<u>16.00%</u>	<u>17.40%</u>	<u>17.40%</u>	<u>17.10%</u>	<u>18.40%</u>
Duty Disability	0.18%	0.40%	0.46%	0.34%	0.34%
Total	<u>16.18%</u>	<u>17.80%</u>	<u>17.86%</u>	<u>17.44%</u>	<u>18.74%</u>

Village of Elm Grove
2020 Estimated Health Insurance Rates
Current United Healthcare Plan with renewal of 3% increase

Health Insurance - United

Village pays 80% of monthly premium and employees pays 20%
or 85% and 15% if employee participate in the wellness program
The Village uses a high-deductible plan to generate premium savings for both the Village and employees but
fully funds employee exposure through its Health Reimbursement Account

Current Plan Includes :

	<u>Single</u>	<u>Family</u>
Deductible	\$ 5,000	\$ 10,000
Co-insurance maximum	\$ 1,500	\$ 3,000
out-of-pocket maximum	\$ 6,500	\$ 13,000

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

2020 estimated rates +10%	at 15% employee contribution			Cost per Hour based on 2080	
	<u>Employee</u>	<u>Village</u>	<u>Total Annual</u>	<u>hrs</u>	
	<u>Annual</u>	<u>Annual</u>	<u>Total Annual</u>	<u>Employee</u>	<u>Village</u>
United					
Single	1,041.46	5,901.62	6,943.08		
Average HRA Contribution		1,425.00	1,425.00		
	1,041.46	7,326.62	8,368.08	\$ 0.50	\$ 3.52
Family	2,776.05	15,730.95	18,507.00		
Average HRA Contribution		4,775.00	4,775.00		
	2,776.05	20,505.95	23,282.00	\$ 1.33	\$ 9.86

2019 rates	at 15% employee contribution			Cost per Hour based on 2080	
	<u>Employee</u>	<u>Village</u>	<u>Total Annual</u>	<u>hrs</u>	
	<u>Annual</u>	<u>Annual</u>	<u>Total Annual</u>	<u>Employee</u>	<u>Village</u>
United					
Single	946.80	5,365.08	6,311.88		
Average HRA Contribution		1,425.00	1,425.00		
	946.80	6,790.08	7,736.88	\$ 0.46	\$ 3.72
Family	2,487.72	14,097.36	16,585.08		
Average HRA Contribution		4,775.00	4,775.00		
	2,487.72	18,872.36	21,360.08	\$ 1.20	\$ 9.07

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 2020 will be \$ 4,426.22 \$ 2.13

2019 Proposed Budget

General Fund

Department	2016	2017	2018	2019		2020
	Actual	Actual	Actual	Budget	Estimate	Budget
Revenue and other funding sources						
Taxes	3,924,999	4,011,775	4,166,082	4,211,590	4,211,590	4,280,665
Intergovernmental	653,139	666,978	657,022	691,440	659,991	640,890
Licenses & Permits	176,706	163,144	179,652	176,400	223,714	177,400
Fines, Forfeitures	180,328	176,612	178,038	176,500	133,000	165,000
Public Charges/Fees	517,645	515,225	524,913	513,700	524,554	534,500
Recreation Fees	164,561	160,492	151,697	155,575	146,564	167,820
Commercial Revenues	275,842	284,731	334,908	306,500	366,758	327,100
Total Revenue	5,893,220	5,978,957	6,192,312	6,231,705	6,266,171	6,293,375
Transfer in from TIF		3,590	3,678	3,770	3,770	3,865
Fund Balance Used/budgeted						
Planned F/B usage	62,576	10,780		75,000	75,000	75,000
Surplus Applied				75,000	44,463	75,000
Total Revenue And Budgeted						
Use of Fund Balance	5,955,796	5,993,327	6,195,990	6,385,475	6,389,404	6,447,240

Expenditures						
General Government	1,236,392	1,206,171	1,249,095	1,264,525	1,266,473	1,280,385
Inspections	102,595	90,062	99,850	96,720	139,300	98,685
Municipal Court	95,744	90,125	89,709	91,575	100,690	98,815
Dispatch	479,270	505,392	490,687	529,775	515,762	536,100
Police	2,062,954	2,144,020	2,139,261	2,255,100	2,283,394	2,317,900
Fire	265,185	262,578	286,336	314,095	306,845	305,410
Public Works	794,957	825,290	722,354	868,250	897,687	730,150
Solid Waste	471,259	458,599	483,786	498,450	510,470	515,100
Forestry	131,114	132,743	138,686	145,560	152,855	147,305
Recreation	196,326	203,347	206,360	221,425	220,623	226,390
Contingency	-	-	-	100,000	-	191,000
Transfer of funds	120,000	75,000	285,000	-	-	-
Total Expenditures	5,955,796	5,993,327	6,191,124	6,385,475	6,394,099	6,447,240

Increase 61,765

Village of Elm Grove
Schedule of Revenues- General Fund

Account Number	Account Title	2016 Actual	2017 Actual	2018 Actual	2019			2020 Budget	% change 19-20
					Budget	YTD 9/24/2019	Estimate		
Taxes									
1-411-1000	Property Tax	3,924,999	4,011,775	4,166,082	4,211,590	4,211,590	4,211,590	4,280,665	2%
	Taxes	3,924,999	4,011,775	4,166,082	4,211,590	4,211,590	4,211,590	4,280,665	2%
Intergovernmental Revenue									
1-422-1000	State Shared Revenue	80,237	80,237	80,237	80,235	12,036	80,235	80,235	0%
1-422-1000	Expenditure Restraint Program	103,787	102,949	97,987	88,850	88,862	88,862	90,850	2%
	Personal Property Tax Aid (New 2018- DOR 8/15)				21,815	21,813	21,813	18,565	
1-422-3000	Fire Insurance Tax from State	35,683	39,317	38,415	38,500	41,611	41,611	41,500	8%
1-425-3000	State Transportation Aids	360,979	357,898	375,000	375,000	281,250	375,000	375,000	0%
1-426-3000	State Computer Aid	10,000	10,000	10,000	10,000	10,000	10,000	10,000	0%
	Cable TV state aid (new in 2019)							10,500	
1-428-9000	Misc State Aids + wildlife grant	4,101				6,226	6,226		
	Local Road Improvement Grant	-	22,516		22,000	-	22,000		
1-428-9050	St of WI- Police Training Grant	2,880	2,880	3,040	3,040	-	3,040	3,040	0%
1-445-5000	County Recycling Rebate	55,472	51,181	52,343	52,000	11,204	11,204	11,200	-78%
	Total Intergovernmental Revenue	653,139	666,978	657,022	691,440	473,002	659,991	640,890	-7%
License and Permits									
1-431-1000	Liquor License	9,105	8,195	7,915	7,700	8,070	8,200	8,000	4%
1-431-2000	Operator License	4,470	2,845	3,790	3,250	2,900	3,000	3,000	-8%
1-431-3000	Sign License Fee	515	305	190	200	150	200	200	0%
1-431-6000	Cigarette License	500	500	500	500	500	500	500	0%
1-433-2000	Dog & Cat License	3,426	2,878	2,932	3,500	2,704	3,000	3,000	-14%
1-434-1000	Other Licenses	1,307	1,782	898	1,000	2,014	2,014	1,000	0%
1-434-3000	Fire Inspection Fee	3,500	3,500	3,500	3,450	325	3,500	3,500	1%
1-435-1000	Building Permits	100,421	86,812	101,520	98,800	126,941	145,000	100,000	1%
1-435-2000	Electrical Permits	26,038	29,180	30,731	30,400	22,890	31,500	30,400	0%
1-435-3000	Plumbing Permits	18,501	16,720	16,767	16,500	13,354	17,500	16,500	0%
1-435-9000	Occupancy and Other Permits	1,725	830	1,360	1,600	275	350	1,600	0%
1-435-9100	Building Board Fee (\$30)	1,890	2,370	2,224	2,500	1,830	2,250	2,500	0%
1-435-9200	Plan Review Fee	3,216	3,297	4,450	4,000	2,920	3,500	4,000	0%
1-435-9400	Zoning/Plan Commission Fees	2,092	3,930	2,875	3,000	2,905	3,200	3,200	7%
	License and Permits	176,706	163,144	179,652	176,400	187,778	223,714	177,400	1%
Fines, Forfeitures and Penalties									
1-436-1000	Court Fines Collected	272,108	265,268	276,633	265,000	146,506	210,000	250,000	-6%
1-436-2000	Court Fine Expense	(91,780)	(88,656)	(98,595)	(88,500)	(53,527)	(77,000)	(85,000)	-4%
	Fines, Forfeitures and Penalties	180,328	176,612	178,038	176,500	92,979	133,000	165,000	-7%

Village of Elm Grove
Schedule of Revenues- General Fund

Account Number	Account Title	2016 Actual	2017 Actual	2018 Actual	2019			2020 Budget	% change 19-20
					Budget	YTD	Estimate		
Public Charges for Services									
1-441-9000	General Government	4,031	2,699	3,194	3,000	2,784	3,000	3,000	0%
1-442-1000	Public Safety	611	2,493	3,082	1,750	1,870	2,500	2,500	43%
1-444-4000	Driveway/Roadcut	7,317	3,186	7,234	5,000	15,928	16,500	8,000	60%
1-444-600	Yard Waste Recycling	914	2,542	5,852	3,000	1,473	2,500	2,500	-17%
1-445-5100	Leaf Bag Revenue	985	909	856	900	20	900	900	0%
1-445-5200	Solid Waste User Fee	502,527	501,836	503,555	498,450	496,632	496,554	515,000	3%
1-445-9000	Special Brush Pickup (\$60)	1,260	1,560	1,140	1,600	2,460	2,600	2,600	63%
	sub-total	517,645	515,225	524,913	513,700	521,167	524,554	534,500	4%
Recreation Department									
1-446-2000	Swim Team	10,825	10,017	10,997	11,000	11,005	11,005	10,300	-6%
1-446-3000	Swimming Lessons	18,151	16,667	13,327	13,500	10,922	10,922	13,500	0%
1-446-4000	Swimming Admission Fees	43,008	35,879	38,738	40,000	36,017	36,017	48,525	21%
1-447-7000	Pool Rentals	4,766	4,540	6,625	6,750	6,303	6,303	9,295	38%
	<i>Revenue from Swimming Pool</i>	<i>76,750</i>	<i>67,103</i>	<i>69,687</i>	<i>71,250</i>	<i>64,247</i>	<i>64,247</i>	<i>81,620</i>	<i>15%</i>
1-446-5000	Tennis Team	5,450	4,030	4,735	4,775	5,045	5,045	4,250	-11%
1-446-6000	Tennis Lesson	5,712	5,369	5,339	5,000	4,483	4,483	4,400	-12%
1-446-7000	Tennis Court Rental Fees	1,751	4,110	991	2,000	400	2,000	3,900	95%
	<i>Revenue from Tennis</i>	<i>12,913</i>	<i>13,509</i>	<i>11,065</i>	<i>11,775</i>	<i>9,928</i>	<i>11,528</i>	<i>12,550</i>	<i>7%</i>
1-446-9000	Camp Elm Grove	12,871	16,818	11,374	11,500	9,315	9,315	11,800	3%
1-447-9420	Joint Recreation Programming	8,246	7,806	7,207	6,200	6,404	6,600	7,500	21%
1-447-0000	Baseball	9,680	9,757	10,167	10,250	11,527	11,527	12,150	19%
1-447-1000	Fitness Classes (aerobics, pila	17,886	19,779	19,276	20,000	19,184	20,000	20,250	1%
1-447-2000	Concession Sales	7,709	6,504	7,161	7,000	5,026	5,500	7,000	0%
1-447-3000	Picnic Gazebo Reservation Fe	6,987	7,419	8,020	8,000	6,997	6,997	7,000	-13%
1-447-6000	Youth Activities	9,256	7,722	3,266	5,200	4,295	4,550	4,700	-10%
1-447-9020	Misc Rec Revenue	706	575	558	200	3,999	4,000	600	200%
1-447-9050	Adult Programs	1,557	3,500	3,916	4,200	2,162	2,300	2,650	-37%
	Recreation Department sub-total	164,561	160,492	151,697	155,575	143,084	146,564	167,820	8%
	Total Public Charges for Services	682,206	675,717	676,610	669,275	664,251	671,118	702,320	5%

Village of Elm Grove
Schedule of Revenues- General Fund

Account Number	Account Title	2016 Actual	2017 Actual	2018 Actual	2019			2020 Budget	% change 19-20
					Budget	YTD	Estimate		
Commercial Revenues									
1-429-0000	Cable TV Franchise Fees (3%)	67,394	63,012	63,197	62,000	31,238	62,000	51,500	-17%
1-481-1000	Interest on Investments	18,306	35,903	76,384	90,000	86,826	113,000	120,750	34%
	Interest on Advance to Water 3	24,296	22,086	19,785	19,650	8,970	17,640	17,500	-11%
1-481-2000	Other Interest	244	144	103	150	459	150	150	0%
1-481-3000	P-card rebate	5,139	4,636	6,236	4,500	2,090	3,000	3,000	-33%
1-482-1000	Rental of Land	1,000	1,400		200	200	200	200	0%
1-437-0000	Insurance Dividends/Rebates	17,714	22,757	38,511	-	41,068	41,068		
1-482-2000	Cell Tower Revenue	141,749	134,793	130,692	130,000	116,097	129,700	134,000	3%
Commercial Revenues		275,642	284,731	334,908	306,500	286,948	366,758	327,100	7%
Total Revenues		5,893,220	5,978,957	6,192,312	6,231,705	5,916,548	6,266,171	6,293,375	0.99%
trf fr TIF for admin fee		3,500	3,590	3,678	3,770	1,885	3,770	3,865	
Fund Balance used		62,576	10,780		75,000		75,000	75,000	
Fund Balance used -Advance repayment					75,000		44,458	75,000	
Total Revenues and Fund Balance to be used		5,959,296	5,993,327	6,195,990	6,385,475	5,918,433	6,389,399	6,447,240	0.97%

**Village of Elm Grove
General Government**

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
 - Coordinate building permits and projects submitted
 - Assist the Village Manager as needed
- 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 with building board and permits
 - Assist other department personnel with office tasks

Village of Elm Grove
Schedule of Expenditures-General Fund

Account Number	Account Title	2016 Actual	2017 Actual	2018 Actual	2019			2020 Budget	% chge 19-20
					budget	YTD	Estimate		
General Government						pr 20			
1-514-1000	Salaries	329,405	366,871	377,560	378,000	290,709	383,050	378,400	0%
	Overtime	5,736	3,539	2,457	4,000	1,829	3,800	3,800	-5%
1-514-2000	WI Retirement	54,472	50,241	49,514	49,500	36,027	49,500	51,400	4%
1-514-2001	WRS Employee	(26,898)	(25,111)	(24,604)	(24,750)	(17,946)	(24,750)	(25,700)	4%
1-514-2005	Life Insurance	1,527	1,707	1,920	2,000	1,744	2,000	2,000	0%
1-514-2010	Social Security	31,107	27,278	27,970	29,300	21,469	29,800	29,250	0%
1-514-2015	Health/Dental Insurance	65,094	65,985	75,701	79,000	50,393	78,600	85,000	8%
1-514-2025	Disability Insurance	1,566	1,520	1,490	1,600	1,014	1,600	1,600	0%
	<i>wages and benefit subtotal</i>	<i>462,009</i>	<i>492,030</i>	<i>512,008</i>	<i>518,650</i>	<i>385,239</i>	<i>523,600</i>	<i>525,750</i>	<i>1%</i>
1-514-3000	Dues/ Memberships	9,132	10,117	8,799	9,000	7,573	9,500	9,500	6%
1-514-3050	Mileage		1,703	1,333	1,200	797	1,200	1,200	0%
1-514-3099	Miscellaneous	4,924	3,100	3,656	3,000	1,611	2,500	3,000	0%
1-514-3100	Election Inspectors	6,738	2,389	6,389	2,500	1,621	1,621	8,000	220%
1-514-3110	Printing-Elections		715	117	320	305	305	700	119%
1-514-3125	Computer Programming-Elections		650	650	650	650	650	650	0%
1-514-3199	Miscellaneous -Elections	2,725	325	2,586	1,000	875	1,000	2,725	173%
1-514-3200	Licenses (dog / background cl	1,643	2,518	1,580	1,800	2,897	1,800	1,800	0%
1-514-3300	Tax Roll Preparation/Printing	3,565	4,566	4,661	4,665	3,479	4,665	4,665	0%
1-514-3310	WI Dept of Agriculture-	800	1,184	800	800	800	800	800	0%
1-514-3315	Auditing Fees	12,976	13,380	12,950	14,750	11,000	14,750	15,000	2%
1-514-3320	Elmbrook Humane Society	8,925	8,925	8,925	8,925	6,694	8,925	8,925	0%
1-514-3325	Office Equip Maintenance	1,210	1,171	1,658	1,350	1,326	1,350	1,350	0%
1-514-3326	Village Copy Equipment	8,636	7,946	7,862	9,000	5,914	8,500	9,000	0%
1-514-3330	Computer Maintenance	65,361	69,229	69,146	71,000	71,669	73,300	75,000	6%
1-5143331	Internet Expenses	34,286	50,048	36,750	41,500	37,214	42,825	45,000	8%
1-514-3332	GIS Expense	5,655	6,956	11,439	10,000	11,502	12,000	10,000	0%
1-514-3335	Assessor Services	111,170	66,171	102,780	110,500	83,381	111,000	114,250	3%
1-514-3350	Building Cleaning-contracted	23,317	23,100	23,100	23,100	17,241	23,100	23,100	0%
1-514-3360	Payroll Services	5,176	5,308	7,224	6,700	3,417	6,700	6,900	3%
1-514-2020	Flexible Benefit Administration	1,149	1,251	1,186	1,200	1,013	1,200	1,200	0%
1-514-2030	HRA Administration	2,336	2,530	2,441	2,600	1,691	2,600	2,600	0%
1-514-3370	Wildlife Management	516	38	838	1,000	-	-	500	-50%
1-514-3375	Deer Management	5,530	1,312	16,955	5,000	14,951	14,951	1,000	-80%
1-516-3100	Legal Expense	34,347	22,993	31,458	30,000	33,862	45,840	35,000	17%
1-516-3105	Attorney Retainer	13,902	14,280	13,314	14,945	9,166	14,360	15,400	3%
1-516-3110	Zoning/Ordinance Expense	2,754	3,157	798	3,500	1,904	3,500	3,500	0%
1-517-3100	Utilities	93,432	95,523	90,874	95,000	57,699	95,000	95,000	0%
1-517-3200	Blg Maintenance and Supplies	71,536	43,772	29,917	40,000	11,214	20,000	30,000	-25%
1-519-3100	Office Supplies	4,409	4,464	3,060	3,500	2,305	3,500	3,500	0%
1-519-3200	Printing/Publications/Postage	12,005	13,352	12,088	10,000	7,504	12,000	12,000	20%
1-519-3500	Uncollectible/ Refunded Taxes	797	5,053	3,400	-	3,068	(2,732)	-	
1-519-3605	July 4th Celebration	14,000	14,000	14,000	14,000	14,550	14,588	14,000	0%
	Elmbrook Senior Taxi	1,620	1,620	1,620	1,620	1,620	1,620	1,620	0%
1-519-3699	Community Relations	8,458	3,332	455	1,000	405	1,000	1,000	0%
	<i>other expenses subtotal</i>	<i>573,030</i>	<i>506,178</i>	<i>534,809</i>	<i>545,125</i>	<i>430,918</i>	<i>553,918</i>	<i>557,885</i>	<i>2%</i>

Village of Elm Grove
Schedule of Expenditures-General Fund

Account Number	Account Title	2016	2017	2018	2019			2020	% chge 19-20
		Actual	Actual	Actual	budget	YTD	Estimate	Budget	
<i>Insurance</i>									
1-519-3415	Gen Liab/ Crime/Commercial	36,772	36,768	37,101	37,500	37,006	37,055	37,250	-1%
1-519-3416	Professional Police Liability	20,353	20,354	20,597	21,250	20,597	20,600	21,500	1%
1-519-3425	Business Property/Fire	11,204	11,253	11,730	12,000	12,629	12,629	13,000	8%
1-519-3430	Vehicle	27,817	29,553	30,667	31,000	32,539	32,650	33,000	6%
1-519-3435	Public Officials	18,712	18,515	18,861	19,000	18,706	14,054	19,000	0%
1-519-3445	Workers Compensation	86,495	91,520	83,322	80,000	72,206	71,967	73,000	-9%
	<i>Business Insurance subtotal</i>	<i>201,353</i>	<i>207,963</i>	<i>202,278</i>	<i>200,750</i>	<i>193,683</i>	<i>188,955</i>	<i>196,750</i>	<i>-2%</i>
General Government		1,236,392	1,206,171	1,249,095	1,264,525	1,009,840	1,266,473	1,280,385	13%

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

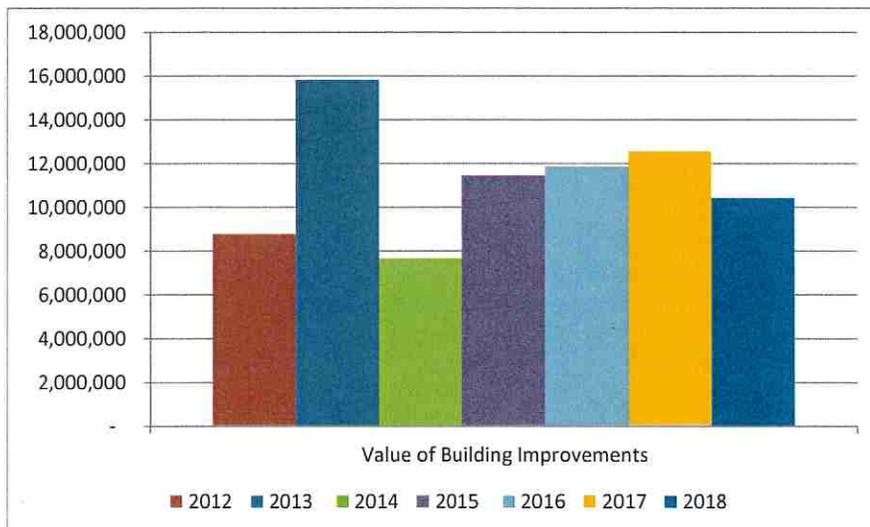
Account Title	2016	2017	2018	2019			2020	change 19-20
	Actual	Actual	Actual	budget	YTD	Estimate	Budget	
Inspection Costs- Contracted with SafeBuilt								
Building	66,221	58,146	62,360	64,025	76,332	104,250	65,000	2%
Electrical	19,117	18,795	23,675	19,500	14,471	20,475	19,760	1%
Plumbing	14,477	11,026	10,896	10,725	8,025	11,375	10,725	0%
Special	2,780	2,095	2,919	2,470	2,572	3,200	3,200	30%
Inspections	102,595	90,062	99,850	96,720	101,400	139,300	98,685	2.0%

Permit revenue including plan review							
Total permit revenue	144,960	132,712	149,018	145,700	163,185	194,000	146,900
% of costs to revenue	71%	68%	67%	66%	62%	72%	67%

Note: 2019 building permits include the Horizon commercial property

Annual Permit Summary							
Year	2012	2013	2014	2015	2016	2017	2018
Total Permits Issued	773	834	837	935	965	967	983
Building Permits Issued	176	179	175	237	389	360	410
New Single Family Home	5	8	5	7	8	4	3
Value of Building Improvements	8,763,755	15,828,900	7,654,689	11,448,692	11,865,868	12,540,180	10,430,154
Value of New Homes	4,355,080	3,525,000	3,233,900	4,169,600	5,892,806	3,431,482	2,200,000

*** 2013 includes MSP- Heritage Development



**Village of Elm Grove
Municipal Court**

Department Description:

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

PERSONNEL:

Judge	Part-time elected position
Court Clerk (police department employee)	.7 FTE
clerk (assists on court night)	.05 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	2016	2017	2018	2019			2020	% change 19-20
		Actual	Actual	Actual	budget	YTD	Estimate	Budget	
Municipal court									
						pr 20			
1-512-1000	Judge's Salary	13,050	13,000	13,050	13,000	10,792	14,500	15,000	15%
1-512-1060	Court clerks salaries	37,060	36,330	38,445	38,150	28,952	40,250	40,250	6%
1-512-1065	Court Bailiff	2,595	2,595	2,689	2,800	2,100	2,900	2,900	4%
1-512-2000	WI Retirement	5,317	5,366	5,592	5,500	4,159	5,780	6,000	9%
	WRS Employee	(2,446)	(2,398)	(2,538)	(2,500)	(1,911)	(2,640)	(2,735)	9%
1-512-2010	Social Security	4,675	3,972	4,143	4,125	3,201	4,400	4,400	7%
	wages and benefit subtotal	60,251	58,865	61,381	61,075	47,293	65,190	65,815	8%
1-512-1045	Office Supplies	3,383	2,666	1,811	3,000	312	3,000	3,000	0%
1-512-1070	Judicial Education	1,554	1,193	1,467	1,500	1,093	1,500	1,500	0%
1-512-1075	Legal Expense	29,880	26,979	24,656	25,000	21,566	30,000	27,500	10%
1-512-4399	Misc court expenses	676	422	394	1,000	1,248	1,000	1,000	0%
	other expenses subtotal	35,493	31,260	28,328	30,500	24,219	35,500	33,000	8%
	Court	95,744	90,125	89,709	91,575	71,512	100,690	98,815	7.9%

Judge is an elected position with a 4 year term. A salary increase was approved by the Village Board effective May 1, 2019 from \$13,000 to \$15,000

Village of Elm Grove Dispatch Department

Department Description:

This budget identifies 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. In 2016 the village partnered the City of Muskego and Village of Mukwonago on combined purchase of 911 system and equipment.

PERSONNEL:

Dispatchers	6 FTE
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Services/Duties

DISPATCH:

- Receive and react to all citizen calls for service, information and emergency (911) assistance.
- Provide communications for Police, Fire, EMS;
- Provide after-hours service to Public Works and General Government.

CLERICAL:

- Perform all routine clerical services for Police Department, including the time-critical transcription of reports needed for court proceedings.
- Maintain numerous databases (ie: keyholders, master name index, home check list, etc.)
- Perform initial record keeping for Fire and EMS calls.
- Provide walk-in service for Police, EMS, and Fire.
- Provide after-hours security monitoring for entire complex, and at all times for officer's prisoner processing.

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

Account Number	Account Title	2016	2017	2018	2019		2020	% change 19-20	
		Actual	Actual	Actual	budget	YTD	Estimate		Budget
DISPATCH		pr 20							
1-520-1000	Salaries	283,206	277,613	263,992	296,000	209,965	283,725	294,750	0%
	Overtime	26,628	23,271	22,866	15,500	19,343	24,680	15,750	2%
1-520-2000	WI Retirement	38,802	40,199	39,334	41,000	28,424	40,410	41,900	2%
1-520-2001	WRS Employee	(19,317)	(20,049)	(19,495)	(20,500)	(14,212)	(20,205)	(20,950)	2%
1-520-2005	Life Insurance	807	570	571	625	491	625	625	0%
1-520-2010	Social Security	23,317	21,758	20,352	23,775	15,464	23,600	23,750	0%
1-520-2015	Health/Dental Insurance	75,906	92,242	99,731	105,000	67,269	95,250	113,000	8%
1-520-2025	Disability Insurance	475	469	458	475	290	460	475	0%
	<i>wages and benefit subtotal</i>	<i>429,824</i>	<i>436,073</i>	<i>427,809</i>	<i>461,875</i>	<i>327,034</i>	<i>448,545</i>	<i>469,300</i>	<i>2%</i>
1-520-3105	Uniforms/Clothing		460	351	300	147	300	300	0%
1-520-3300	Communications-Radios	6,010	6,294	5,694	5,800	5,659	5,700	5,700	-2%
1-520-3310	Communications-Phone	6,006	7,670	8,181	9,600	4,898	8,700	8,700	-9%
1-520-3315	ProPhoenix/TIME	32,626	35,442	29,472	29,500	26,374	29,500	29,500	0%
	911 Maintenance		16,440	15,461	18,500	15,054	18,500	18,500	0%
1-520-3420	Training/Conferences	1,848	1,723	2,484	2,500	2,759	2,759	2,500	0%
1-520-3425	Recruitment	1,885		483		76	76	100	
1-520-3505	Office Supplies/Printing	540	431	515	700	179	350	500	-29%
1-520-3510	Office Equipment	531	859	237	1,000	1,332	1,332	1,000	0%
	<i>Other expenses-subtotal</i>	<i>49,446</i>	<i>69,319</i>	<i>62,878</i>	<i>67,900</i>	<i>56,478</i>	<i>67,217</i>	<i>66,800</i>	<i>-2%</i>
Dispatch		479,270	505,392	490,687	529,775	383,512	515,762	536,100	1.2%

Village of Elm Grove Police Department

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	2
Patrol Officers	9
Subtotal- sworn officers	17
IT manager	1
Administrative clerk	.3
Total	18.3

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 2018 statistics- *

- over 7,000 activities annually;
- investigating approximately 4,000 calls for service
- conduct approximately 25,000 business checks annually
- approximately 900 vacation home checks.
- Officers initiated approximately 3700 traffic contacts, annually.

*From 2018 December Call for service total activity report

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

Account Number	Account Title	2016	2017	2018	2019			2020	% change 19-20
		Actual	Actual	Actual	budget	YTD	Estimate	Budget	
Police		pr 20							
1-521-1000	Salaries and wages	1,368,286	1,430,839	1,436,265	1,487,500	1,100,319	1,464,000	1,485,000	0%
	Overtime <i>(odd yr includes)</i>	84,902	47,998	46,467	80,000	98,150	120,000	80,000	0%
1-521-2000	WI Retirement	232,835	254,875	260,243	270,500	196,495	273,450	290,000	7%
1-521-2001	WRS Employee share	(95,506)	(98,891)	(98,945)	(103,500)	(75,001)	(104,611)	(106,500)	3%
1-521-2005	Life Insurance	2,420	2,573	2,494	2,600	2,213	2,505	2,600	0%
1-521-2010	Social Security	105,936	108,696	109,388	120,000	84,370	121,250	120,000	0%
1-521-2015	Health/Dental Insurance	294,381	319,543	316,717	309,700	221,553	325,700	365,000	18%
1-521-2025	Disability Insurance	1,570	1,609	1,578	1,700	1,056	1,700	1,700	0%
	Unemployment	437							
	<i>wages and benefit subtotal</i>	1,994,824	2,067,042	2,074,207	2,168,500	1,629,155	2,203,994	2,237,800	3%
1-521-3100	Uniform cleaning/clothin	2,882	2,276	2,344	2,250	960	2,250	2,250	0%
1-521-3105	New/replacement unifor	5,284	8,128	2,651	5,000	4,315	7,500	5,000	0%
1-521-3130	Mileage	669	830	513	500	875	500	500	0%
1-521-3200	Gasoline	21,741	24,472	27,282	35,100	17,934	26,500	30,000	-15%
1-521-3210	Vehicle Maintenance	5,761	10,550	4,293	9,000	3,360	9,000	9,000	0%
1-521-3215	Other Equipment	211	485	1,064	1,000	271	1,000	1,000	0%
1-521-3400	Dues/Publication	980	990	895	1,000	895	1,000	1,000	0%
1-521-3410	Firearms Expense/traini	8,423	4,950	6,463	7,000	6,017	7,000	7,000	0%
1-521-3420	Training/conferences	8,070	8,142	8,699	8,000	5,651	8,000	8,000	0%
1-521-3425	Recruitment	2,014	2,407	-	2,400	1,136	1,800	1,000	-58%
1-521-3505	Office Supplies/ Printing	2,484	2,796	1,509	2,500	634	2,000	2,500	0%
1-521-3510	Office Equipment Mainte	452	698	369	1,000	367	1,000	1,000	0%
1-521-	SCIT/MIU	4,000	4,800	5,300	6,350	6,350	6,350	6,350	0%
1-521-3540	Crime Prevention	1,573	1,252	1,793	2,000	1,523	2,000	2,000	0%
1-521-3555	Investigative Supplies	1,793	1,895	741	2,000	178	2,000	2,000	0%
1-521-3599	Misc Patrol/Crime Exper	998	2,307	1,138	1,500	947	1,500	1,500	0%
	<i>other expenses subtotal</i>	67,335	76,978	65,054	86,600	51,433	79,400	80,100	-8%
	Police	2,062,159	2,144,020	2,139,261	2,255,100	1,680,588	2,283,394	2,317,900	2.8%

**VILLAGE OF ELM GROVE
FIRE DEPARTMENT**

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

The department currently operates the 6 vehicles below.

Fire Trucks		estimated life	replacement cost	SL cost per yr
2491	2007 Tanker Freightliner- 2000 gallon	30	250,000	8,333
2492	1986 Tanker Freightliner- 3600 gallon	30	250,000	8,333
2461	2011 Engine Pierce 1000 gallons	30	500,000	16,667
2462	1992 Engine Pierce 1000 gallon	30	500,000	16,667
2471	1998 100' Platform Pierce	30	1,250,000	41,667
2481	2017 Rapid Response Unit	25	230,000	9,200
			2,980,000	100,867

PERSONNEL: The department consists of approximately 38 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 2011-2018

	2011	2012	2013	2014	2015	2016	2017	2018
Structure Fires	2	3	3	2	1		1	2
Vehicle Accidents/Rescues	13	17	17	16	17	25	14	18
Vehicle Fires	0	1	0	1	0	3	1	0
Power Lines/Arcing Equipment	7	8	9	10	21	17	18	6
Propane/ Gas Leak or Fire	5	6	3	7	2	3	7	5
Oil/Fuel Spills	0	1	1	0	4	0	1	4
Smoke/ Fumes / CO2 Detector	14	12	11	15	18	21	15	11
Rubbish/ Brush Fires	4	1	1	2	0	0	2	0
Flood Related Calls	0	0	0	0	0	0	0	0
Other Fires/ Electric Problems	9	4	5	1	3	3	4	4
False Alarms (automated)	36	40	22	34	32	27	23	34
Other false alarms						17	7	10
Mutual Aid Response	28	19	27	21	25	21	22	28
Misc Service Calls	3	8	12	13	21	0	0	5
	121	120	111	122	144	137	115	127

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

Account Number	Account Title	2016	2017	2018	2019		2020	% chg 19-20	
		Actual	Actual	Actual	budget	YTD Estimate	Budget		
FIRE DEPARTMENT									
						pr20			
1-523-1000	Fire Chief, Inspector	47,042	45,970	46,085	49,500	35,480	49,500	49,500	0%
	Paid on Call wages	92,047	86,939	121,257	135,000	55,988	125,000	125,000	-7%
1-523-1200	Daytime Employee Pay	44,533	42,750	39,198	45,600	19,000	45,600	45,600	0%
1-523-2020	WI Retirement (VEG employe	13,416	14,965	15,944	14,600	8,844	14,600	16,175	11%
	WRS- employee share	(6,067)	(6,477)	(7,275)	(6,300)	(4,308)	(6,300)	(6,485)	3%
1-523-2010	Social Security	14,236	13,671	16,101	18,000	10,930	17,150	17,150	-5%
1-523-2015	Health Insurance	4,127	3,567	3,907	4,025	3,095	4,025	4,450	11%
1-523-2000	Life/Disability Insurance	6,689	6,649	6,352	6,700	6,487	6,700	6,900	3%
1-523-2030	unemployment tax					400	1,200		
	<i>wages and benefit subtotal</i>	<i>216,023</i>	<i>208,034</i>	<i>241,569</i>	<i>267,125</i>	<i>135,916</i>	<i>257,475</i>	<i>258,290</i>	<i>-3%</i>
1-523-1010	Drill Payments	10,200	10,200	10,200	10,200	10,200	10,200	10,200	0%
1-523-1030	Special Response Team	2,470	2,470	2,470	2,470	2,470	2,470	2,470	0%
1-523-3200	Truck Maintenance	20,867	23,586	11,945	14,000	6,266	14,000	14,000	0%
1-523-3205	Supplies & Maintenance	9,908	11,220	12,290	11,300	7,368	11,300	11,300	0%
1-523-3300	Uniforms/Clothing	580	740	983	900	42	900	900	0%
1-523-3400	Communications	1,126	800	2,588	2,250	524	2,250	2,250	0%
1-523-3500	Dues/Subscriptions	2,094	2,845	1,820	2,750	2,241	2,750	2,750	0%
1-523-3520	Fire Prevention	1,694	1,341	1,192	2,000	1,357	1,500	1,750	-13%
1-523-3530	Training/Conferences	223	1,342	1,279	1,100	3,693	4,000	1,500	36%
	<i>other expense subtotal</i>	<i>49,162</i>	<i>54,544</i>	<i>44,767</i>	<i>46,970</i>	<i>34,161</i>	<i>49,370</i>	<i>47,120</i>	<i>0%</i>
	Fire	265,185	262,578	286,336	314,095	170,077	306,845	305,410	2.8%

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

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
Seasonal Maintenance	1.2 FTE includes seasonal workers at approximately 2200 hours

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

Account Number	Account Title	2016 Actual	2017 Actual	2018 Actual	2019			2020 Budget	% change 19-20
					budget	YTD	Estimate		
Public Works						pr 20			
1-541-1000	Salaries and Wages	307,229	332,356	333,579	341,000	282,591	343,000	352,500	3%
	Overtime	5,655	6,673	10,171	10,000	13,126	18,000	10,000	0%
1-541-2000	WI Retirement	38,482	40,297	42,415	43,000	34,343	44,000	45,000	5%
1-541-2001	WRS Employee share	(19,056)	(20,222)	(21,116)	(21,500)	(17,141)	(22,000)	(22,500)	5%
1-541-2005	Life Insurance	1,658	1,705	1,680	1,800	1,479	1,800	1,850	3%
1-541-2010	Social Security	22,604	25,065	25,547	27,000	21,932	27,750	27,750	3%
1-541-2015	Health/Dental Insurance	71,109	66,031	59,487	70,000	44,552	69,750	77,000	10%
1-541-2025	Disability Insurance	574	553	588	700	387	600	600	-14%
1-541-2030	Unemployment								
	<i>wages and benefit subtotal</i>	<i>428,255</i>	<i>452,458</i>	<i>452,351</i>	<i>472,000</i>	<i>381,269</i>	<i>482,900</i>	<i>492,200</i>	<i>4%</i>
1-541-3000	Telephones/Alarms	2,436	1,981	2,672	2,000	1,796	2,000	2,000	0%
1-541-3010	Utilities	12,007	11,079	14,700	13,750	10,717	13,750	13,750	0%
1-541-3199	Bldg & Grounds Maint	5,171	5,127	2,263	5,000	6,915	7,000	5,000	0%
1-541-3200	Gasoline and Diesel Fuel	27,309	25,526	34,682	43,500	24,113	36,500	40,000	-8%
1-541-3210	Equip Maint & Supplies	47,515	64,911	46,646	50,000	35,140	55,000	50,000	0%
1-542-3100	Signs, posts, line painting	15,780	15,614	9,127	18,000	21,714	22,500	18,000	0%
1-542-3120	Electricity-Street Lighting	17,019	18,939	15,111	17,500	12,908	17,500	17,500	0%
1-542-3130	Street Light Repair	7,557	4,400	5,481	2,000	1,254	2,000	2,000	0%
1-542-3199	Misc Traffic Control	443	976	807	1,000	1,137	1,137	1,000	0%
1-542-3200	Training/Conferences	1,470	1,325	1,025	2,000	1,182	1,500	2,000	0%
1-542-3210	Uniforms	809	854	198	4,000	-	1,200	1,200	-70%
	Facility Dude/Mobile 311	1,996	1,996	1,996	2,000	1,996	2,000	2,000	0%
1-542-3220	Miscellaneous	3,098	2,322	1,773	3,500	964	2,500	2,500	-29%
1-542-3300	Consulting Services	26,434	16,369	8,067	5,000	365	2,000	5,000	0%
1-543-3100	Pavement Maintenance	164,538	161,939	72,618	180,000	1,349	180,000	30,000	-83%
1-543-3200	Winter Road Maint	32,115	37,969	51,687	46,000	45,021	67,200	45,000	-2%
1-543-3220	Equipment Rental	1,005	1,505	1,150	1,000	-	1,000	1,000	0%
	<i>other expense subtotal</i>	<i>366,702</i>	<i>372,832</i>	<i>270,003</i>	<i>396,250</i>	<i>166,571</i>	<i>414,787</i>	<i>237,950</i>	<i>-40%</i>
Public Works		794,957	825,290	722,354	868,250	547,840	897,687	730,150	-15.9%

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 Johns Disposal Services. The contract provides "up the drive" service to residents. The contract includes an annual adjustment 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 curbside 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 provide an employee at the facility whenever it is available to residents to dispose of yard waste. 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 is 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>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Fee per resident	\$214.10	\$214.70	\$215.92	\$227.45	\$238.92	\$238.24	\$238.24	\$236.50
Solid Waste (tons)	1921	1995	2129	1886	1970	1777	1759	
Recycling - (tons)	445	431	349	733	693	743	742	
% Recycled	18.8%	17.8%	14.1%	28%	26%	29.5%	29.7%	
DPW Hours	943	943	1036	1087	813	949	758	

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

Account Number	Account Title	2016 Actual	2017 Actual	2018 Actual	2019			2020 Budget	% chg 19-20
					budget	YTD	Estimate		

Solid Waste

pr 20

1-544-1000 Salary and Wages	10,270	10,548	10,953	11,250	7,701	11,750	11,750	4%
1-544-2000 WRS	4,786	5,232	5,900	6,000	3,834	5,850	5,300	-12%
WRS employee	(2,395)	(2,616)	(2,948)	(3,000)	(1,917)	(2,925)	(2,650)	-12%
1-544-2010 Social Security	4,013	3,774	4,178	4,250	2,809	4,250	3,850	-9%
1-544-2015 Health/dental insur	10,254	9,812	10,880	12,600	6,633	12,100	11,500	-9%
1-544-2020 Trf-Admin wages	14,131	14,292	14,940	15,100	44,529	15,100	15,500	3%
1-544-2030 Trf-DPW Labor -brush pickup	27,790	24,260	28,764	29,250	17,526	29,300	23,500	-20%
<i>wages and benefit subtotal</i>	<i>68,849</i>	<i>65,302</i>	<i>72,667</i>	<i>75,450</i>	<i>81,115</i>	<i>75,425</i>	<i>68,750</i>	-9%
1-544-3100 Waste Collection	256,848	232,944	242,355	250,000	163,524	251,500	256,750	3%
1-544-3200 Recycling Collection	131,677	127,190	131,986	139,500	89,545	138,000	142,500	2%
1-544-3500 Brush disposal	13,885	31,062	34,733	32,000	21,758	43,500	45,000	41%
1-544-3700 Misc and Hazardous waste		2,101	2,045	1,500	-	2,045	2,100	40%
<i>other expense subtotal</i>	<i>402,410</i>	<i>393,297</i>	<i>411,119</i>	<i>423,000</i>	<i>274,827</i>	<i>435,045</i>	<i>446,350</i>	6%

Solid Waste	471,259	459,599	483,786	498,450	355,942	510,470	515,100	3.3%
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User Fee Revenue	502,527	501,836	503,555	498,450	496,632	496,554	515,000
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residential user fee	\$238.92	\$238.24	\$238.24	\$236.50			\$246.40
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**VILLAGE OF ELM GROVE
DEPARTMENT OF FORESTRY**

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

PERSONNEL:

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

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

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Trees Planted	62	57	40	45	42	73	41	55	43
Trees Pruned								121	258
Total Trees Removed	225	248	221	164	203	310	416	709	459
Ash trees removed	80	71	61	43	45	162	320	600	319
Elm trees removed	53	79	83	40	61	62	57	65	37
Elm trees treated	15	12	13	8	9	7		8	3
Ash trees treated				4	6	11		11	11

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

Account Number	Account Title	2016	2017	2018	2019		2020	% chg 19-20	
		Actual	Actual	Actual	budget	YTD	Estimate		Budget
Forestry		pr 20							
1-561-1000	Salaries and Wages	62,707	67,041	65,460	71,500	50,867	72,750	72,750	2%
	Overtime	1,819	1,138	1,817	1,000	820	1,000	1,000	
1-561-2000	WI Retirement	8,520	8,845	8,993	9,000	6,775	9,000	9,100	1%
		(4,257)	(4,422)	(4,488)	(4,500)	(3,385)	(4,500)	(4,550)	1%
1-561-2005	Life Insurance	374	382	390	400	331	500	500	25%
1-561-2010	Social Security	5,238	5,504	5,462	6,000	4,191	6,000	6,000	0%
1-561-2015	Health/Dental	3,774	3,567	3,907	4,025	3,095	4,025	4,425	10%
1-561-2025	Disability Insurance	79	79	79	80	53	80	80	0%
	<i>wages and benefit subtotal</i>	<i>78,254</i>	<i>82,134</i>	<i>81,620</i>	<i>87,505</i>	<i>62,747</i>	<i>88,855</i>	<i>89,305</i>	<i>2%</i>
1-561-3200	Tree Care	5,446	8,223	10,362	12,500	280	12,500	12,500	0%
1-561-3300	Pesticides	2,204	167	4,217	4,500	2,223	4,500	4,500	0%
1-561-3350	Emerald Ash Removal	19,155	17,865	21,791	25,000	17,722	31,000	25,000	0%
1-561-3400	Landscaping	3,288	14,688	10,786	5,000	3,162	5,000	5,000	0%
1-561-3500	Tree Planting	21,655	8,950	9,500	10,000	13,656	10,000	10,000	0%
1-561-3700	Training and Misc	1,112	716	410	1,000	868	1,000	1,000	0%
	<i>other expenses</i>	<i>52,860</i>	<i>50,609</i>	<i>57,066</i>	<i>58,000</i>	<i>37,911</i>	<i>64,000</i>	<i>58,000</i>	<i>0%</i>
	Forestry	131,114	132,743	138,686	145,505	100,658	152,855	147,305	12%

Note: 2019 ash tree removal includes \$6000 contracted for in 2018 but not done until 2019 due to weather conditions

2019 wages include the cost of one seasonal worker as budgeted

**Village of Elm Grove
Recreation Department**

DEPARTMENT DESCRIPTION:

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

PERSONNEL:

Full-time Equivalency FTE

Recreation Director	1
Recreation Supervisor	1 during season
Approx. 30 seasonal staff	15 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 2016 - 2019.

	2016	2017	2018	2019		2016	2017	2018	2019
Swimming Lessons- group	352	341	259	202	Camp Elm Grove	126	171	108	103
Swimming Lessons- Private	101	96	78	75	Sunset Playhouse Programs	22	16	21	19
Swimming Team	83	81	61	83	Special events-Elm Grove Campout, winter fest	122	25	12	Cancelled
Resident Pool Passes- single	56	57	34	45	Youth Sports Programs	124	126	49	56
Resident Pool Passes – family	74	63	51	49	Youth Programs	75	77	68	50
Non-Resident Pool Passes- single	11	9	4	11	Dance classes (child and adult)	24	14	21	34
Non Resident Pool Passes- family	10	5	3	2	Adult Education	34	34	49	14
Tennis Lessons-group	131	120	100	92	Fitness Classes	309	311	325	384
Tennis Lessons- private	4	0	0	0	Softball teams	16	16	15	16
Tennis Team	38	35	36	26	total	1702	1597	1294	1261

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

Account Number	Account Title	2016	2017	2018	2019			2020	% change 19-20
		Actual	Actual	Actual	budget	YTD	Estimate	Budget	
Recreation Revenue									
1-446-2000	Swim Team	10,825	10,017	10,997	11,000	11,005	11,005	10,300	-6%
1-446-3000	Swimming Lesson	18,151	16,667	13,327	13,500	10,922	10,922	13,500	0%
1-446-4000	Swimming Admission Fee	43,008	35,879	38,738	40,000	36,017	36,017	48,525	21%
1-447-7000	Pool Rentals	4,766	4,540	6,625	6,750	6,303	6,303	9,300	38%
	<i>Revenue from Swimming Pool</i>	<i>76,750</i>	<i>67,103</i>	<i>69,687</i>	<i>71,250</i>	<i>64,247</i>	<i>64,247</i>	<i>81,625</i>	<i>15%</i>
1-446-5000	Tennis Team	5,450	4,030	4,735	4,775	5,045	5,045	4,250	-11%
1-446-6000	Tennis Lesson	5,712	5,369	5,339	5,000	4,483	4,483	4,400	-12%
1-446-7000	Tennis Court Rental Fees	1,751	4,110	991	2,000	400	2,000	3,900	95%
	<i>Revenue from Tennis</i>	<i>12,913</i>	<i>13,509</i>	<i>11,065</i>	<i>11,775</i>	<i>9,928</i>	<i>11,528</i>	<i>12,550</i>	<i>7%</i>
1-446-9000	Camp Elm Grove	12,871	16,818	11,374	11,500	9,315	9,315	11,800	3%
1-447-9420	Joint Recreation Program	8,246	7,806	7,207	6,200	6,404	6,600	7,500	21%
1-447-0000	Baseball	9,680	9,757	10,167	10,250	11,527	11,527	12,150	19%
1-447-1000	Fitness Classes	17,886	19,779	19,276	20,000	19,184	20,000	20,250	1%
1-447-2000	Concession Sales	7,709	6,504	7,161	7,000	5,026	5,500	7,000	0%
1-447-3000	Gazebo Reservation Fee	6,987	7,419	8,020	8,000	6,997	6,997	7,000	-13%
1-447-6000	Youth Activities	9,256	7,722	3,266	5,200	4,295	4,550	4,700	-10%
1-447-9020	Misc Rec Revenue	706	575	558	200	3,999	4,000	600	200%
1-447-9050	Adult Programs	1,557	3,500	3,916	4,200	2,162	2,300	2,650	-37%
	revenue	164,561	160,492	151,697	155,575	143,084	145,524	167,625	8%

pr 20

Recreation Expenditures									
1-552-1000	Salaries and Wages	95,630	102,416	109,621	118,500	104,646	114,000	118,500	0%
1-552-2000	WI Retirement	5,308	6,486	5,508	6,000	5,104	6,800	6,950	16%
	WI Retirement-Employee	(2,646)	(3,529)	(2,964)	(3,000)	(2,538)	(3,400)	(3,475)	16%
1-552-2005	Life Insurance	38	45	36	45	29	45	45	0%
1-552-2010	Social Security	7,255	7,774	8,355	9,100	7,997	8,720	9,100	0%
1-552-2015	Health/Dental Insurance	5,444	6,133	5,569	6,550	4,591	6,550	7,505	15%
1-552-2025	Disability Insurance	88	88	75	140	53	75	75	-46%
	<i>wages and benefit subtotal</i>	<i>111,117</i>	<i>119,413</i>	<i>126,200</i>	<i>137,335</i>	<i>119,882</i>	<i>132,790</i>	<i>138,700</i>	<i>1%</i>
1-552-3100	Utilities-Telephone	1,796	1,639	1,175	1,300	906	1,300	1,300	0%
1-552-3110	Utilities-Heating	1,527	2,659	1,814	2,500	2,132	2,500	2,500	0%
1-552-3120	Utilities-Electricity	9,774	8,577	9,953	9,300	9,604	9,300	9,300	0%
1-552-3130	Operating Expenses	1,175	1,424	735	1,300	1,298	1,300	1,300	0%
1-552-3198	Building and Grounds	5,208	6,716	4,558	5,000	4,239	5,000	5,000	0%
1-552-3180	Program Expenses	9,249	5,750	5,105	6,500	2,013	7,000	6,500	0%
1-552-3140	Pool Expenses	12,592	9,746	9,490	10,000	11,847	13,000	10,000	0%
1-552-3150	Instructor Fees	10,745	12,927	12,690	13,000	9,269	13,000	13,000	0%

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

Account Number	Account Title	2016	2017	2018	2019			2020	% change
		Actual	Actual	Actual	budget	YTD	Estimate	Budget	19-20
1-552-3700	Sunset Playhouse Programs	2,332	1,731	1,321	1,750	194	1,750	1,750	0%
1-552-3720	EGJG Safety Village	975	1,885		1,190	1,190	2,400	1,190	0%
1-552-3730	YMCA Programs	2,110	720	168	500	-	500	500	0%
	New Berlin Programs	1,689	2,459	3,499	3,000	3,705	4,200	3,000	0%
1-552-3200	Swimming Program	968	1,314	1,621	1,650	1,881	1,881	1,650	0%
1-552-3300	Tennis Program	820	1,265	1,272	1,300	626	626	1,300	0%
1-552-3400	Printing Expense	4,010	3,269	6,480	5,000	3,928	5,000	5,000	0%
1-552-3420	Soda/Snack Expense	4,403	4,073	4,797	4,000	3,415	3,700	4,000	0%
1-552-3490	Office Supplies and Misc	186	310	43	300	192	300	300	0%
1-552-3600	Baseball Program	7,265	8,282	5,816	7,600	3,659	7,600	7,600	0%
1-552-4200	Camp Elm Grove	1,037	1,687	1,769	1,750	362	326	1,750	0%
1-552-4900	Misc expense	1,535	1,824	1,384	1,500	2,229	1,500	1,500	0%
1-552-4901	On-line registration fees	3,080	2,688	2,732	2,750	2,192	2,750	3,250	18%
1-552-4905	software fee		1,383	1,383	1,400	1,405	1,400	4,500	221%
1-552-4910	Training	2,733	1,606	2,355	1,500	1,160	1,500	1,500	0%
	<i>other expense subtotal</i>	<i>85,209</i>	<i>83,934</i>	<i>80,160</i>	<i>84,090</i>	<i>67,446</i>	<i>87,833</i>	<i>87,690</i>	<i>4%</i>
	expenditures	196,326	203,347	206,360	221,425	187,328	220,623	226,890	2.2%

Tax levy required	31,765	42,855	54,663	65,850	44,244	74,059	58,565
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Village of Elm Grove
Schedule of Expenditures-General Fund

Account Title	2016	2017	2018	2019			2020
	Actual	Actual	Actual	budget	YTD	Estimate	Budget
Contingency							
Contingency				100,000			191,000
total contingency	-	-	-	100,000	-	-	191,000
Transfer to other Funds							
Trf to stormwater		25,000					-
Trf to EMS			15,000				
To 5 Year Capital Fund	120,000	50,000	270,000				-
Transfers to Other Funds	120,000	75,000	285,000	-	-	-	-
Total General Fund							
Expenditures	5,955,001	5,993,327	6,191,124	6,385,420	4,608,697	6,394,099	6,447,240

**Village of Elm Grove
Library**

Library Operations						
	2016	2017	2018	2019	2019	2020
	Actual	Actual	Actual	estimate	Budget	Budget
Expenditures	408,963	421,186	438,700	441,857	442,940	447,025
Revenue						
Fines and Fees	12,955	12,698	11,878	12,250	12,250	12,450
Other Grants		-		329	329	335
Crossover Lending	28,583	30,583	31,135	31,811	31,811	33,470
Outside Revenue	41,538	43,281	43,013	44,390	44,390	46,255
Village Support	367,425	377,905	395,687	397,467	398,550	400,770
Library Gift Support	41,216	51,442	44,957			

PERSONNEL:

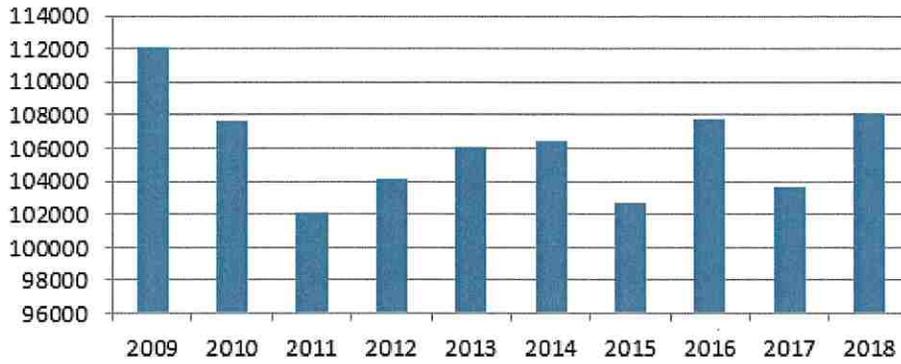
Full-time Equivalency FTE

Library Director	1.00
Children's Librarian	1.00
Reference Librarian	1.00
Reference Librarians -3 part-time	1.10
Library Assistants-3	1.80
Student Pages (clerks)- 6	1.20
Total	7.10

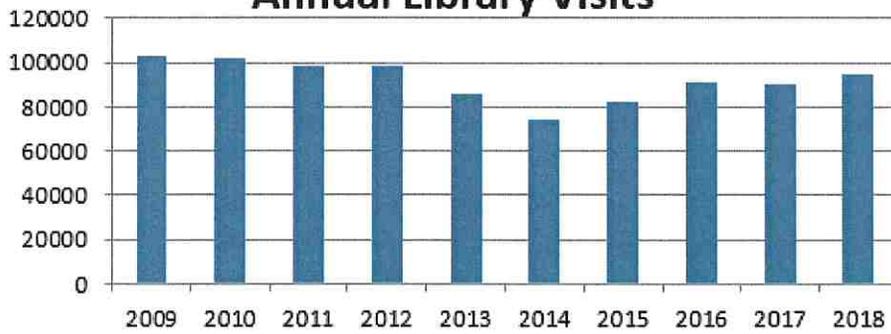
Usage Statistics 2018 (from annual report)

Number of Elm Grove residents users:	4,482
Library Hours per week	56
Square Footage of Library	9150
Number of Public Computers	13 includes 6 with internet access
Children's programs:	201 programs, 5,887 attendees
Young Adult programs	20 programs, 1,520 attendees
Adult programs:	38 programs, 1,908 attendees
Total:	259 programs, 9,315 attendees

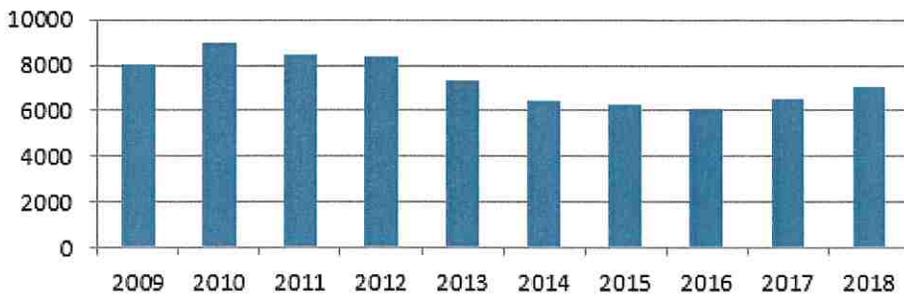
Annual Library Checkouts



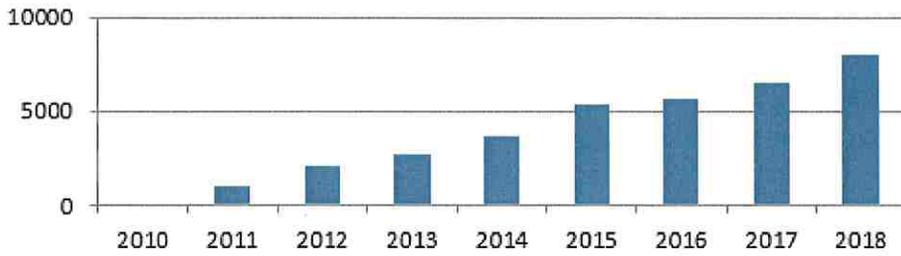
Annual Library Visits



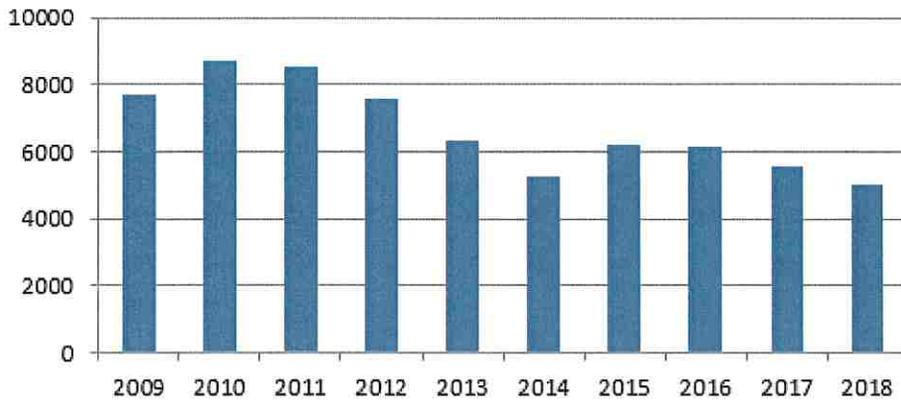
Annual Library Reference Questions



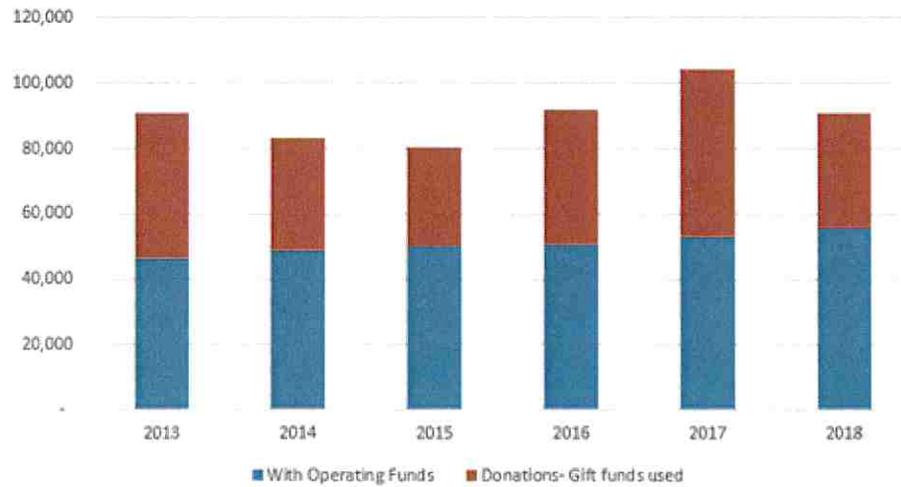
Annual Library E-materials Usage



Annual Library Computer Usage



Library Material Purchases



Village of Elm Grove
Library Fund

Account Number	Account Name	2016 Actual	2017 Actual	2018 Actual	2019			2020 Budget	%change 19-20
					Budget	YTD	Estimated		
Revenue									
6-360-0110	Tax Levy	350,000	378,675	389,350	393,000	393,000	393,000	396,770	1%
6-446-1100	Crossover Lending	28,143	30,583	31,135	31,811	15,905	31,811	33,470	5%
	Other State and County	440			329	329	329	335	2%
6-446-1000	Misc Revenue	12,955	12,698	11,878	12,250	8,863	12,250	12,450	2%
6-322-0200	Interest Income	534	738	2,150	3,250	2,115	4,000	4,000	23%
	Fund Balance Used	16,891	(1,508)	4,187	2,300				
Total Revenue		408,963	421,186	438,700	442,940	420,212	441,390	447,025	1%

Expenditures									
1-551-1000	Salaries	274,043	279,735	289,811	295,750	224,611	294,000	295,750	0%
1-551-2000	WI Retirement	31,183	31,851	32,024	32,400	25,343	32,200	32,400	0%
	WRS Employee Share	(15,632)	(16,078)	(15,990)	(16,200)	(12,111)	(16,100)	(16,200)	0%
1-551-2005	Life Insurance	790	842	958	775	790	850	900	16%
1-551-2010	Social Security	21,554	21,869	22,672	23,000	17,589	22,800	22,800	-1%
1-551-2015	Health/Dental Insur	10,833	14,105	15,346	15,125	11,463	15,050	16,500	9%
1-551-2025	Disability Insur	198	238	238	325	158	325	325	0%
	<i>Total Wages and Benefits</i>	<i>322,969</i>	<i>332,562</i>	<i>345,059</i>	<i>351,175</i>	<i>267,843</i>	<i>349,125</i>	<i>352,475</i>	<i>0%</i>
1-551-3100	Books	27,205	30,459	30,212	29,925	22,428	29,925	30,525	2%
1-551-3103	Children/Young Adult	10,754	10,653	10,610	10,500	8,339	10,500	10,750	2%
1-551-3105	Audio/Visual Materials	5,109	4,497	6,947	6,450	5,431	6,450	6,575	2%
1-551-3110	Periodicals	7,511	7,229	8,064	7,700	1,263	7,950	8,000	4%
	<i>Total Materials</i>	<i>50,579</i>	<i>52,838</i>	<i>55,833</i>	<i>54,575</i>	<i>37,461</i>	<i>54,825</i>	<i>55,850</i>	<i>2%</i>
1-551-3200	Dues/memberships	537	778	405	650	282	650	675	4%
	Professional Subscription	1,578	995	-	1,000	995	1,000	1,000	0%
1-551-3220	Training/Conferences	1,477	1,268	1,259	1,400	699	1,000	1,425	2%
1-551-3300	Supplies & Equipment	7,347	7,518	7,856	8,000	6,110	8,000	8,150	2%
1-551-3310	Copy Machine	3,246	3,367	3,344	2,600	2,308	3,288	3,300	27%
1-551-3320	Computer Maintenance	16,855	17,952	20,674	18,500	18,929	18,929	19,000	3%
1-551-3400	Telephone	826	860	697	900	686	900	900	0%
1-551-3420	Postage	416	400	400	400	200	400	400	0%
1-551-3430	Misc Programs	755	1,185	1,796	1,690	1,153	1,690	1,725	2%
1-551-3435	Mileage	558	688	622	750	660	750	800	7%
1-551-3499	Printing & Misc	1,820	775	755	1,300	1,339	1,300	1,325	2%
	<i>total other expenditures</i>	<i>35,415</i>	<i>35,786</i>	<i>37,808</i>	<i>37,190</i>	<i>33,361</i>	<i>37,907</i>	<i>38,700</i>	<i>4%</i>
Total Expenditures		408,963	421,186	438,700	442,940	338,665	441,857	447,025	1%

Fund Balance Reconciliation	
Fund Balance 1/1/19	552
plus est revenue	441,390
less est expenditures	(441,857)
estimated fund balance 12/31/19	85

VILLAGE OF ELM GROVE
Emergency Medical Services Fund

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	19
EMTs	13
Drivers	3

Elm Grove police officers, all of which are EMT's, respond to ambulance requests in advance of the civilian ambulance crew. One village employee EMT and one employee driver, respond to ambulance calls during their workday when possible.

Department Responsibilities

- Provide medical assistance as needed
- Scheduling of personnel
- Ambulance equipment stocking and maintenance
- Monthly training
- Coordinate license refresher courses with WCTC
- Pager and radio maintenance
- Completion of run reports
- Recruiting and training of new members
- Maintenance of attendance records for on call pay
- Community relations

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

Account Number	Account Name	2016 actual	2017 Actual	2018 Actual	2019			2020 Budget	%CHANGE 19-20
					Budget	YTD	Estimate		
Revenue					8/31/19				
8-360-0110	Tax Levy	179,575	186,350	186,350	200,000	200,000	200,000	221,600	11%
8-441-6000	Ambulance Fees	138,535	122,417	108,809	120,000	79,925	110,000	110,000	-8%
8-481-1000	Interest	847	1,225	2,580	3,200	2,205	4,400	4,500	41%
	Trf from General Fund			15,000					
	Fund Balance Applied	(8,222)	6,873	(2,658)					
	Total Revenue	310,735	316,865	310,081	323,200	282,130	314,400	336,100	4%

Expenditures

1-522-1000	Salaries-Admin	2,460	2,460	2,460	2,725	1,845	2,725	2,725	0%
1-522-1100	Paid-on-Call Wages	160,125	157,504	158,675	160,625	74,992	160,000	170,000	6%
1-522-1200	Police EMT wages	82,633	85,973	84,720	88,150	64,375	88,150	88,150	0%
1-522-2000	WI retirement	14,643	15,792	15,554	14,800	11,786	15,300	16,700	13%
	Employee WRs	(6,075)	(6,037)	(6,112)	(5,000)	(4,526)	(5,775)	(6,000)	20%
1-522-2010	Social Security	18,553	18,650	18,619	19,300	10,682	19,200	20,000	4%
	wages and benefit subtotal	272,339	274,342	273,916	280,600	159,154	279,600	291,575	4%
1-522-3200	Fuel & maintenance	3,061	6,270	3,786	6,600	3,418	5,500	4,300	-35%
1-522-3230	Medical supplies	15,279	15,190	10,374	15,000	8,157	15,000	16,000	7%
1-522-3260	Billing Fees	8,611	9,318	7,432	9,500	5,721	8,400	8,400	-12%
1-522-3290	Misc (incl software \$1850)	813	1,895	2,823	2,000	2,616	3,000	2,800	40%
1-522-3300	Uniforms	352		1,935	1,500	-	1,000	1,000	-33%
1-522-3400	Communications	694	700	1,547	1,000	776	1,200	1,000	0%
1-522-3520	Training	3,412	4,995	4,368	3,100	4,053	4,500	5,100	65%
1-522-3550	Drill Payments	3,900	3,900	3,900	3,900	3,900	3,900	3,900	0%
1-522-3700	New Equipment	2,274	255					2,025	
	other expense subtotal	38,396	42,523	36,165	42,600	28,641	42,500	44,525	5%
	Total Expenditures	310,735	316,865	310,081	323,200	187,795	322,100	336,100	4%

Available fund balance 1/1/19	8,769
estimated Revenue	314,400
estimated Expenditures	(322,100)
Estimated Fund Balance 12/31/19	<u>1,069</u>

New Equipment

3 pagers 2,025

Other New Equipment

Portable ultrasound and phone 2,675
to be purchased with donation

Assigned Fund Balances	9/15/2019
ACT 102 Grant Funds	10,570
EMS Drill Funds	5,955
EMS General Donations	45
Donations- TEMS	885
Donations- Koening Estate	44,690
	<u>62,145</u>

**VILLAGE OF ELM GROVE
SEWER FUND**

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 and a portion of the capital charge.

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

The Village is currently working in partnership with MMSD to resolve infiltration from private property. The Village will continue to use this program as funds are available. In 2016 the village in conjunction with the City of Brookfield has undertaken a project on the Underwood Creek Interceptor. The village was responsible for 28% of the \$2.8 million dollar project. Available funds in the sewer fund were used. The final payment on the sewer debt will be made in 2016. It is the intention to continue the sewer user fee to include these dollars to rebuild the available sewer funds for future repairs and upgrades.

Personnel:

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

**Village of Elm Grove
Sewer Fund**

Account Number	Account Name	2016 Actual	2017 Actual	2018 Actual	2019			2020 Budget	%change 19-20
					Budget	YTD	Estimate		
Revenue									
2-322-0110	Sewer Levy for Cap Charge	1,500,000	1,425,000	1,350,000	1,320,000	1,320,000	1,320,000	1,300,000	
	Total Tax Levy	1,500,000	1,425,000	1,350,000	1,320,000	1,320,000	1,320,000	1,300,000	-2%
2-322-0100	User Charges	938,919	930,840	1,033,498	1,036,500	910,034	1,017,665	1,016,000	-2%
2-322-0200	Interest Income	6,215	7,839	24,450	30,000	26,570	45,000	45,000	50%
2-322-0300	Miscellaneous Income	4,325	151	314	-	91	28,000	-	
	MMSD PPII reimb		65,861						
	Total Revenue	2,449,459	2,429,691	2,408,262	2,386,500	2,256,695	2,410,665	2,361,000	-1%

Expenditures									
	MMSD Capital Charges	1,606,740	1,587,541	1,620,953	1,508,000	1,507,328	1,507,328	1,402,500	-7.0%
2-323-0100	MMSD User Charges	337,961	328,731	362,836	388,300	184,317	368,634	380,000	-2.1%
2-323-0300	Inspection/Engineering	15,435	15,470	10,967	15,000	6,921	15,000	15,000	0.0%
2-323-0400	Repair/maintenance	41,445	61,327	57,653	60,000	65,608	70,000	70,000	16.7%
	Projects-PPII	4,846	89,500	13,845		5,379	2,915		
	Project- Pilgrim Rd-Unde	685,635	2,152						
	Project-design streambank stabilizaiton				16,500		16,500		
	Emergency- Victoria Circle						150,000		
2-570-6100	New Equipment	17,302	7,820	9,811	-	-	-	-	
2-323-0500	Administrative Transfer	58,670	55,745	58,110	60,200	42,038	58,368	60,000	-0.3%
2-323-0600	Legal and Audit	3,600	2,450	2,750	4,000	2,750	4,000	4,000	0.0%
2-519-3440	Insurance	15,094	15,179	15,099	16,500	11,521	15,544	16,500	0.0%
2-323-0800	Utilities/Misc	2,907	2,588	3,992	4,000	30,268	32,000	4,000	0.0%
	Trf to Stmwtr-Green Infrastructure				100,000	100,000	100,000	140,000	
2-324-0200	Trf to Debt Service	270,035	-	-	-	-	-	-	
	Expenditures other than MMSD Capital	1,452,930	580,962	535,063	664,500	448,802	832,961	689,500	
	Total Expenditures	3,059,670	2,168,503	2,156,016	2,172,500	1,956,130	2,340,289	2,092,000	-3.7%

rebuild f/b 269,000

Fund Balance 1/1/19	1,291,036
plus est revenue	2,410,665
less est expenditures	(2,340,289)
estimated fund balance 12/31/19	<u>1,361,412</u>

	sewer fees	increase	
2020	335.80	-	0.00%
2019	335.80	-	
2018	335.80	31.84	
2017	304.16	0.20	
2016	303.96	2.96	

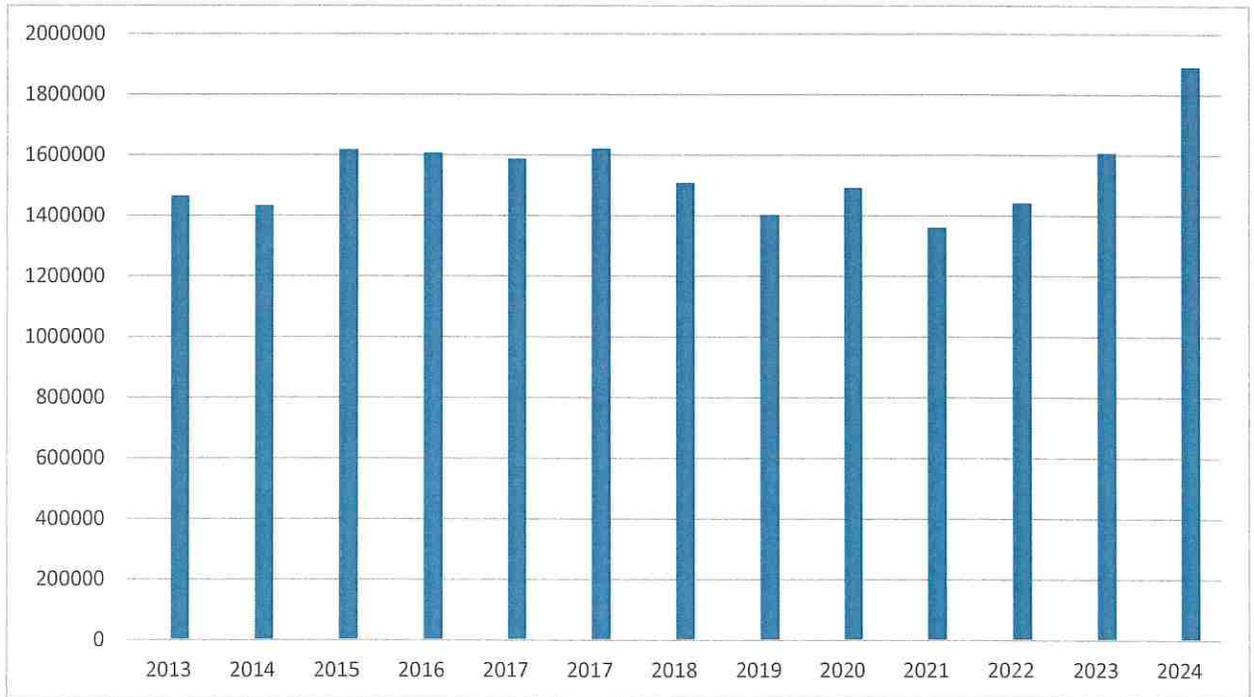
Beginning in 2018 the village received a reduction in the MMSD capital charge because it elected not to participate in the green infrastructure program. This budget reflects a \$140,000 transfer to the stormwater to begin setting aside funds for future projects

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
2012 4.06% decrease	988,224,800	\$ 1.482	1,464,549	#VALUE!	2013
2013 3.3% decrease	955,610,000	\$ 1.499	1,432,459	(32,090)	2014
2014 8.0% increase	1,030,237,100	\$ 1.571	1,618,502	186,043	2015
2015 2% increase	1,050,056,300	\$ 1.530	1,606,740	(11,762)	2016
2016 2.34% increase	1,074,675,300	\$ 1.477	1,587,295	(19,445)	2017
2017 2.44% increase	1,106,294,100	\$ 1.465	1,620,953	33,658	2018
2018 2.36% increase	1,132,773,400	\$ 1.331	1,507,721	(113,232)	2019
2019 7.19% increase	1,214,228,700	\$ 1.155	1,402,434	(105,287)	2020
2020 estimate 3.0% increase	1,250,655,561	\$ 1.193	1,492,032	89,598	2021
2021 estimate 3.0% increase	1,288,175,228	\$ 1.056	1,360,313	(131,719)	2022
2022 estimate 3.0% increase	1,326,820,485	\$ 1.087	1,442,254	81,941	2023
2023 estimate 3.0% increase	1,366,625,100	\$ 1.176	1,607,151	164,897	2024
2024 estimate 3.0% increase	1,407,623,853	\$ 1.344	1,891,846	284,695	2025

beginning in 2005 does not include TIF equalized value.



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

Village of Elm Grove Stormwater Fund

Stormwater Operations

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

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 was 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.

During late 2017 the village contracted for the engineering and design to daylight the Underwood Creek south of Watertown Plank Road to Wall Street. The project was funded substantially by grants received from Friends of the Great Lakes and Milwaukee Metropolitan Sewage District.

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

Personnel:

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

**Village of Elm Grove
Stormwater Operations Fund**

Account Name	2016 Actual	2017 Actual	2018 Actual	2019			2020 Budget	% change 19-20
				Budget	YTD	Estimate		
Revenue								
Operating Revenue	9/24/2019							
Tax Levy	179,000	179,000	179,000	179,000	179,000	179,000	175,000	-2%
Stormwater Utility Fee	426,999	431,920	437,025	447,600	362,297	440,831	444,600	-1%
Culvert Installations	6,737	14,044	6,068	6,000	1,297	6,000	6,000	0%
Interest Income	1,077	1,718	3,407	4,700	4,120	9,000	9,000	91%
	<i>613,813</i>	<i>626,682</i>	<i>625,500</i>	<i>637,300</i>	<i>546,714</i>	<i>634,831</i>	<i>634,600</i>	0%
Other Sources								
NR216 Grant-State (\$49,083=50%)				49,000	-		49,000	
Grant-Underwood Creek Restoration-Tonowonda					17,500	131,082		
Grants (MMSD, Friends of	27,054	90,000			94,237	94,237		
Transfer from sewer -green infrastructure				100,000	100,000	100,000	140,000	
Fund Balance Applied	(20,233)	(12,274)	129,047					
Total Revenue	620,634	704,408	754,547	786,300	758,451	960,150	823,600	5%

Expenditures								
Operating Expenses								
Consulting Services	3,156	11,323	13,965	10,000	25,596	30,000	12,500	25%
Admin and DPW Labor	160,824	159,480	156,204	155,000	120,450	160,000	160,000	3%
Legal And Audit	4,300	4,350	4,650	5,000	4,350	4,750	5,000	0%
Infrastructure Maintenance	70,673	62,808	54,971	60,000	28,948	60,000	60,000	0%
Pond maintenance		12,788	5,243	9,000	4,738	6,000	7,500	-17%
<i>subtotal</i>	<i>238,953</i>	<i>250,749</i>	<i>235,033</i>	<i>239,000</i>	<i>184,082</i>	<i>260,750</i>	<i>245,000</i>	3%
Stormwater Projects								
NR216 Planning (total cost \$98,166)			23,365	75,000	45,990	60,000	15,000	
Underwood Creek Restoration-Tonowonda			20,500		101,263	101,263	-	
Creek Daylighting Design	4,862	72,939	91,231		38,698	45,000	-	
<i>subtotal</i>	<i>4,862</i>	<i>72,939</i>	<i>135,096</i>	<i>75,000</i>	<i>185,951</i>	<i>206,263</i>	<i>15,000</i>	
Trf to Debt Service (2025)	376,819	380,720	384,418	372,920	372,919	372,919	386,519	4%
<i>subtotal</i>	<i>376,819</i>	<i>380,720</i>	<i>384,418</i>	<i>372,920</i>	<i>372,919</i>	<i>372,919</i>	<i>386,519</i>	4%
Total Expenditures	620,634	704,408	754,547	686,920	742,952	839,932	646,519	-6%

177 081

Fund Balance 1/1/19	(52,578)
Revenue	960,150
expense	(839,932)
Fund Balance 12/31/19	<u>67,640</u>

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

Stormwater Fee implemented to pay for stormwater management project and annual costs

Initial Charge/REU (per R&M report 2/15/05)	\$67.00
Annual REU escalator 2006- 2010	\$ 12.00
<i>2008 increased \$8, \$10 in 2009, 2010</i>	
<i>2011 includes \$18.00 per year to payback litigation costs advanced</i>	
<i>2013 reduced by \$18 per REU</i>	
Annual REU Escalator Factor (after 2013)	1%
Properties (per R&M 2/15/05)	<u>REU</u>
Single Family	1944
Multi-Family REUs	42.5
Condominium	196
Non-Residential	1184.5
Total REUs	<u>3,367</u>

Year	Charge/ REU	Single Family	Multi Family	Condominium	Non Residential	Total	Total Debt Pymt
2005	\$ 67.00	\$ 130,516	\$ 2,848	\$ 15,209	\$ 79,362	\$ 227,935	\$ 86,989

2006	\$ 79.00	\$ 153,892	\$ 3,358	\$ 17,933	\$ 93,576	\$ 268,759	\$ 238,831
2007	\$ 91.00	\$ 177,268	\$ 3,868	\$ 20,657	\$ 107,790	\$ 309,583	\$ 278,558
2008	\$ 99.00	\$ 192,852	\$ 4,208	\$ 22,473	\$ 117,266	\$ 333,698	\$ 300,675
2009	\$ 109.00	\$ 211,896	\$ 4,633	\$ 21,364	\$ 129,111	\$ 367,004	\$ 348,350
2010	\$ 119.00	\$ 231,336	\$ 5,058	\$ 23,324	\$ 140,956	\$ 400,674	\$ 382,520
2011	\$ 138.20	\$ 268,661	\$ 5,874	\$ 27,087	\$ 163,698	\$ 465,320	\$ 386,167
2012	\$ 139.60	\$ 271,382	\$ 5,933	\$ 27,362	\$ 165,356	\$ 470,033	\$ 400,044
2013	\$ 121.60	\$ 236,390	\$ 5,168	\$ 23,834	\$ 144,035	\$ 409,427	\$ 366,383
2014	\$ 122.80	\$ 238,723	\$ 5,219	\$ 24,069	\$ 145,457	\$ 413,468	\$ 374,303
2015	\$ 124.05	\$ 241,153	\$ 5,272	\$ 24,314	\$ 146,937	\$ 417,676	\$ 357,419
2016	\$ 129.04	\$ 250,854	\$ 5,484	\$ 25,292	\$ 152,848	\$ 434,478	\$ 376,819
2017	\$ 130.32	\$ 253,342	\$ 5,539	\$ 25,543	\$ 154,364	\$ 438,788	\$ 380,719
2018	\$ 131.62	\$ 255,869	\$ 5,594	\$ 25,798	\$ 155,904	\$ 443,165	\$ 384,419
2019	\$ 132.94	\$ 258,435	\$ 5,650	\$ 26,056	\$ 157,467	\$ 447,608	\$ 372,919
2020	\$ 134.28	\$ 261,040	\$ 5,707	\$ 26,319	\$ 159,055	\$ 452,121	\$ 386,519
2021	\$ 135.62	\$ 263,645	\$ 5,764	\$ 26,582	\$ 160,642	\$ 456,633	\$ 394,719
2022	\$ 136.98	\$ 266,289	\$ 5,822	\$ 26,848	\$ 162,253	\$ 461,212	\$ 397,619
2023	\$ 138.35	\$ 268,952	\$ 5,880	\$ 27,117	\$ 163,876	\$ 465,825	\$ 399,863
2024	\$ 139.73	\$ 271,635	\$ 5,939	\$ 27,387	\$ 165,510	\$ 470,471	\$ 391,800
2025	\$ 141.13	\$ 274,357	\$ 5,998	\$ 27,661	\$ 167,168	\$ 475,184	\$ 388,550

**Village of Elm Grove
Debt Service Fund**

Account Name	2016 Actual	2017 Actual	2018 Actual	2019			2020 Budget
				Budget	YTD	Estimate	
8/31/19							
Revenue							
Tax Levy	-	-	-	-	-	-	146,813
Interest Income	2,422	4,088	7,550	9,700	6,080	12,500	14,500
Interest on Advance	1,636	3,123	7,872	4,250		12,000	16,000
Interfund Transfers							
From Sewer Fund	270,035	-	-	-	-	-	-
From Capital -	2,918	2,918	-	-	-	-	-
From Stmwtr Utility	376,819	380,720	384,418	372,919	372,919	372,919	386,519
From Stmwtr TIF	459,773	507,673	549,473	590,273	590,273	590,273	610,073
other financing							
State Trust Fund Loan					1,000,000	1,000,000	-
GO Bonds						2,392,942	-
total revenue	1,113,603	898,522	949,313	977,142	1,969,272	4,380,634	1,173,905
Expenditures							
Principal	927,918	727,918	787,918	832,918	832,918	832,918	977,918
Interest and fees	181,626	163,391	148,891	133,191	133,191	207,144	168,404
Refunding of State Trust Fund loan							
Principal							1,000,000
Interest and fees							36,247
Transfer to capital for projects							
total expenditures	1,109,544	891,309	936,809	966,109	966,109	3,340,062	2,182,569

Debt Service Fund Balance Summary	
Balance at 1/1/19	895,186
revenue (per above)	4,380,634
expenditures	(3,340,062)
Est Balance at 12/31/19	1,935,758
Advanced to TIF fund	(667,085)
Est Available 12/31/19	1,268,673

Note: Debt obligations for the stormwater management project is supported by transfers from the stormwater fund and the TIF. The stormwater utility fee was implemented to pay a portion of the debt from the stormwater project with the remainder to be paid with increments generated in the TIF. Funds were advanced to the TIF to pay its portion of the stormwater debt until it begins to generate a positive cash flow. This allowed the village to borrow the funds internally instead of issuing a larger general obligation bonding.

VILLAGE OF ELM GROVE
LONG TERM DEBT
12/31/2019

	Original Balance	Balance @ 1/1/19	Additons	Payments	Balance @ 12/31/19	2020 Payments		
						Principal	Interest	total
Stormwater Project						#1-591-3100	#1-592-3100	
GO Refunding Bonds 2012	9,450,000	6,330,000		830,000	5,500,000	880,000	116,591	996,591
Trunked Radio Infrastructure					-			-
Note -Waukesha County	23,346	11,674		2,918	8,756	2,918	-	2,918
HVAC Project								
State Trust Fund Loan	1,000,000	-	1,000,000		1,000,000	1,000,000	36,247	1,036,247
Capital Projects and HVAC refinancing					-			-
GO Bonds	2,425,000	-	2,355,000		2,355,000	95,000	51,813	146,813
		6,341,674	3,355,000	832,918	8,863,756	1,977,918	204,651	2,182,569

Summary of Notes:	Date of Issue	Interest Rate	Principal Due	Interest Pymt date	Original Amount	Balance 12/31/19
Stormwater Project						
GO Refunding Bonds 2012	2012	1.0-2.25%	8/1/12-25	2/1 & 8/1	9,450,000	5,500,000
Trunked Radio Infrastructure						
Note -Waukesha County	2014	0.00%	-	n/a	23,346	8,756
HVAC Project						
State Trust Fund Loan	2019	4.50%	3/15/20-29	-	1,000,000	1,000,000
Capital Projects and HVAC refinancing						
GO Bonds	2019		3/1/20-39	3/1 & 9/1	2,355,000	2,355,000
						\$ 8,863,756

Village debt limit is 5% of equalized value		
value	as of 1/1/18	\$ 1,166,471,900
	maximum	5%
		\$ 58,323,595
	add'l borrowing available	\$ 49,459,839

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

Funding Year	2012 Refunding Debt for Village's Flood Management Project								
	Stormwater Utility Fee Portion			TIF Portion			Combined		
2020	340,000	46,519	386,519	540,000	70,073	610,073	880,000	116,592	996,592
2021	355,000	39,719	394,719	580,000	59,273	639,273	935,000	98,992	1,033,992
2022	365,000	32,619	397,619	600,000	47,673	647,673	965,000	80,292	1,045,292
2023	375,000	24,863	399,863	620,000	34,923	654,923	995,000	59,786	1,054,786
2024	375,000	16,800	391,800	465,000	21,593	486,593	840,000	38,393	878,393
2025	380,000	8,550	388,550	505,000	11,363	516,363	885,000	19,913	904,913
	2,190,000	169,070	2,359,070	3,310,000	244,895	3,554,898	5,500,000	413,968	5,913,968

	10 Yr State Trust Fund Loan-HVAC			2019 GO Debt			total including State trust fund		
2020	1,000,000	36,247	1,036,247	95,000	51,813	146,813	1,975,000	204,652.00	2,179,652
2021		-	-	90,000	56,644	146,644	1,025,000	155,636.00	1,180,636
2022		-	-	95,000	53,869	148,869	1,060,000	134,161.00	1,194,161
2023		-	-	100,000	50,944	150,944	1,095,000	110,730.00	1,205,730
2024		-	-	100,000	47,944	147,944	940,000	86,337.00	1,026,337
2025		-	-	105,000	44,869	149,869	990,000	64,782.00	1,054,782
2026		-	-	105,000	41,719	146,719	105,000	41,719.00	146,719
2027		-	-	110,000	38,494	148,494	110,000	38,494.00	148,494
2028		-	-	115,000	35,119	150,119	115,000	35,119.00	150,119
2029		-	-	115,000	31,669	146,669	115,000	31,669.00	146,669
2030		-	-	120,000	28,744	148,744	120,000	28,744.00	148,744
2031		-	-	125,000	26,294	151,294	125,000	26,294.00	151,294
2032		-	-	125,000	23,716	148,716	125,000	23,716.00	148,716
2033		-	-	125,000	21,059	146,059	125,000	21,059.00	146,059
2034		-	-	135,000	18,213	153,213	135,000	18,213.00	153,213
2035		-	-	135,000	15,175	150,175	135,000	15,175.00	150,175
2036		-	-	135,000	12,053	147,053	135,000	12,053.00	147,053
2037		-	-	140,000	8,788	148,788	140,000	8,788.00	148,788
2038		-	-	140,000	5,375	145,375	140,000	5,375.00	145,375
2039		-	-	145,000	1,813	146,813	145,000	1,813.00	146,813
	1,000,000	36,247	1,036,247	# 2,355,000	614,314	2,969,314	8,855,000	1,064,529	9,919,529

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

Account Name	2016 Actual	2017 Actual	2018 Actual	2019			2020 Budget
				Budget	YTD	Estimate	
Revenue							
Tax Increment -Initial Project	333,540	533,806	446,737	414,190	413,949	413,949	404,300
Tax Increment - MSP/Heritage	163,369	164,345	169,502	194,750	196,127	196,127	197,650
Total Tax Increment	496,909	698,151	616,239	608,940	610,076	610,076	601,950
State Computer Aid	7,544	8,814	8,943	8,940	9,160	9,160	9,160
Personal Property Aid					1,960	1,960	11,662
New Property Connection fees		4,629		-	-		-
	504,453	706,965	625,182	617,880	621,196	621,196	622,772

Expenditures							
Trf to Debt Service -TIF	459,773	507,673	549,473	590,273	590,137	590,273	610,073
Trf to General Fund	3,500	3,590	3,678	3,770	1,885	3,770	3,865
Developer Incentive- MSP/Heritage	58,474	63,701	75,617	96,330	-	99,822	103,400
Administrative Expense-Legal/Audit	1,100	3,550	1,550	4,000	1,550	3,000	3,000
Interest Expense on Advances	25,768	25,209	27,657	26,525	8,970	29,535	31,385
<i>subtotal- TIF expenditures</i>	<i>548,615</i>	<i>603,723</i>	<i>657,975</i>	<i>720,898</i>	<i>602,542</i>	<i>726,400</i>	<i>751,723</i>
Other Use of Funds							
Repayment of Advance							
Debt Service	(121,505)	28,271	(103,241)	(178,018)		(180,204)	(2,711)
Municipal Water- MSP/Herita	77,130	75,000	70,448	75,000		75,000	(126,240)
<i>subtotal- other use of funds</i>	<i>(44,375)</i>	<i>103,271</i>	<i>(32,793)</i>	<i>(103,018)</i>	<i>-</i>	<i>(105,204)</i>	<i>(128,951)</i>
Total	504,240	706,994	625,182	617,880	602,542	621,196	622,772

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

Account Name	2016	2017	2018	2019			2020
	Actual	Actual	Actual	Budget	YTD	Estimate	Budget
Initial TIF Project- Stormwater Management							
Revenue							
Tax Increment -Initial Project	333,540	533,806	446,737	414,190	413,949	413,949	404,300
State Computer Aid	7,544	8,814	8,943	8,940	9,160	9,160	9,160
Personal Property Tax Aid					1,960	1,960	11,662
Revenue- Initial Project	341,084	542,620	455,680	423,130	425,069	425,069	425,122
Expenditures							
Trf to Debt Service -TIF	459,773	507,673	549,473	590,273	590,273	590,273	610,073
Administrative Expense-Legal/Audit	1,150	3,550	1,550	4,000	1,550	3,000	3,000
Interest Expense on Advances	1,471	3,123	7,872	6,875	-	12,000	16,000
Initial Project expenditures	462,394	514,346	558,895	601,148	591,823	605,273	629,073
Payback (increase) of Advance	(121,310)	28,274	(103,215)	(178,018)		(180,204)	(203,951)

Amendment- Heritage/MSP Project							
Revenue							
Tax Increment - MSP/Heritage	163,369	164,345	169,502	194,750	196,127	196,127	197,650
New Property Connection fees		4,629	-				-
Revenue- amendment 1	163,369	168,974	169,502	194,750	196,127	196,127	197,650
Expenditures							
Interest Expense on Advances	24,296	22,086	19,785	19,650	8,970	17,535	15,385
Administrative Expenses	3,500	3,590	3,678	3,770	1,885	3,770	3,865
Developer Incentive- MSP/Heritage	58,474	63,701	75,617	96,330	-	99,822	103,400
Amendment Expenditures	86,270	89,377	99,080	119,750	10,855	121,127	122,650
Payback (increase) of Advance	77,099	79,597	70,422	75,000		75,000	75,000

Advances from other Funds		
	Debt Service	Gen Fund
12/31/16 balance	592,118	802,672
2017 advance	(28,274)	(79,597)
12/31/17 balance	563,844	723,075
2018 advance	103,241	(70,448)
	667,085	652,627
2019 advance	180,204	(75,000)
	847,289	577,627
2020 estimated- original	2,711	201,240
2020 estimated Heritage water		(75,000)
	850,000	703,867

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

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

**Village of Elm Grove
Donation Fund**

Account Name	2018 Actual	2019 Budget	2019 YTD	2019 Estimate	2020 Budget
Revenue					
			8/31/2019		
Donations	75,512		196,320	203,142	
Interest	725		965	2,200	
Revenue	76,237	-	197,285	205,342	-

Expenditures					
Expenditures	27,707		27,099	32,700	
Trf to capital budget-splashpad					

fund balance -year end 240,415

Current year expenditures

Flower baskets	2,350
Concerts in the Park	1,950
Movies in the Park	1,298
Police- camera system- ALPERS, park, DPW	<u>27,099</u>
	<u><u>32,697</u></u>

**Village of Elm Grove
2020 Capital Budget**

Revenue

Tax Levy		785,500
Interest		45,000
Computer Aid		4,000
State Transportation Aid		72,000
User Fees		14,500
Sale of Assets		30,000
	subtotal	951,000
Outside funding		
		-
	Total Revenue	951,000

Expenditures

General Government		
Building Upgrades- Fire	30,000	
		30,000
Police		
Patrol Vehicles	92,000	
Building Upgrades- Police	35,000	
Office Furniture Updates	35,000	
		162,000
Fire		
Turnout Gear and Equipment	17,000	17,000
EMS		
New Ambulance-	265,000	265,000
Public Works		
Hydroseeder	14,000	
Excavator-backhoe-financed	25,000	
Vehicle/Equipment hydraulic lift	35,500	
		74,500
Recreation		
Ball diamonds	7,500	
		7,500
Library		
Computer replacement and print release station	10,425	10,425
New Equipment		
3 ballistic vests	2,250	
SCIT Bearcat (annual 5 year payment)	7,000	
EMS dorm room setup	4,500	
recreation software	3,000	
camera for poolhouse	750	17,500
Street paving		
2020 scheduled paving	175,000	175,000
	Total Expenditures	758,925

Village of Elm Grove
5 Year Capital Budget
Years 2020-2024

Department/Capital Item	2020	2021	2022	2023	2024	TOTALS
Summary						
Funding under formula						
General Government	30,000	100,000	150,000	136,650	78,500	495,150
Police Department	162,000	47,000	182,725	69,000	76,000	536,725
Fire Department	17,000	18,000	18,000	18,000	18,000	89,000
Emergency Medical	-	265,000	-	-	-	265,000
Public Works	74,500	62,500	296,000	201,000	413,525	1,047,525
Recreation	7,500	30,000	40,500	22,000	85,000	185,000
Library	10,425	5,000	23,500	-	-	38,925
	<u>301,425</u>	<u>527,500</u>	<u>710,725</u>	<u>446,650</u>	<u>671,025</u>	<u>2,657,325</u>
Infrastructure	-	-	229,250	649,250	562,750	1,441,250
subtotal	<u>301,425</u>	<u>527,500</u>	<u>939,975</u>	<u>1,095,900</u>	<u>1,233,775</u>	<u>4,098,575</u>
Annual Funding						
New Equipment	17,500				-	17,500
Annual Street Paving	175,000					175,000
Fire Equipment Funding -	50,000					50,000
Total	<u>543,925</u>	<u>527,500</u>	<u>939,975</u>	<u>1,095,900</u>	<u>1,233,775</u>	<u>4,341,075</u>
<i>% of funding per formula</i>	x 100%	x 80%	x 60%	x 40%	x 20%	
Dollars required per formula	<u>543,925</u>	<u>422,000</u>	<u>563,985</u>	<u>438,360</u>	<u>246,755</u>	<u>2,215,025</u>

2019 Activity	
12/31/18 Capital Fund Ending Balance (unappropriated)	1,516,762
Add 2019 Revenue	
taxes levied	709,500
interest	50,000
computer aid (aid > \$10,000)	4,000
State Trans Aids	15,080
User fees-solid waste and stmwtr	14,500
Focus on Energy Grants	24,000
ATT pymt for WTPR bridge	45,328
Sale of assets/grants	2,800
Splash pad donations	225,000
Loan-	2,300,000
	<u>3,390,208</u>
Less 2019 expenditures	<u>(3,634,180)</u>
Ending Fund Balance	1,272,790
2020 Funding Required per Formula	2,215,025
2020 Estimated funding required for 5 Year Items	942,235
Estimate of 2020 computer aid	(4,000)
Estimate of 2020 State Trans Aids	(72,000)
Estimate of 2020 interest	(45,000)
Use of fund balance for paving	(50,000)
sale of DPW equip- from 2019 (plow truck)	(30,000)
Estimated Tax Levy to Fund 5 Year Items	741,235
2019 Tax Levy to fully fund	741,235
2018 levy	709,500
increase	31,735

Additional Capital Funds	12/31/2018	12/31/2019	
Fire Truck Replacement	243,500	293,500	
Funds for future projects- transferred from operating budget 2018		150,000	
User fees designated for front end loader	22,000	29,500	
User fees designated for street sweeper	21,000	28,000	
	<u>286,500</u>	<u>501,000</u>	total ending FB
			1,773,790

Changes

Reduced undesignated pathway funds by \$111,000 for North Ave sidewalk- reduced levy \$44,000

Village of Elm Grove
5 Year Capital Budget
Years 2020-2024

Department/Capital Item	2020	2021	2022	2023	2024	total 20-24
General Government						
Building Upgrades- Fire	30,000					30,000
Building Upgrades- Gen Govt and basement		60,000				60,000
New Entry Door locksystem		27,000				27,000
Computer Hardware, Software Network			150,000	100,000		250,000
HVAC replacement Fire Department				36,650		36,650
Roof Replacement					66,500	66,500
Server room AC replacement					12,000	12,000
Election Laptops (originally budgeted for 2019)		13,000				13,000
General Government Total	30,000	100,000	150,000	136,650	78,500	495,150

Police						
Patrol Vehicles	92,000	47,000	76,000	39,000	76,000	330,000
Mobile Data Terminals (squad laptops)				30,000		30,000
Replacement radios for XTS/XTL			101,725			101,725
TIME Terminal Package			5,000			5,000
<i>carried forward from 2019</i>						-
Building upgrades- police department	35,000					35,000
Office furniture replacement	35,000					35,000
						-
Police Total	162,000	47,000	182,725	69,000	76,000	536,725

Fire						
Turnout Gear and Equipment	17,000	18,000	18,000	18,000	18,000	89,000
						-
						-
Fire Total	17,000	18,000	18,000	18,000	18,000	89,000

EMS						
Replacement of 1997 Ambulance-		265,000				265,000
						-
EMS total	-	265,000	-	-	-	265,000

Village of Elm Grove
5 Year Capital Budget
Years 2020-2024

Department/Capital Item	2020	2021	2022	2023	2024	total 20-24
Public Works						
Hydroseeder	14,000					14,000
Front End Loader (\$150,000 cost less brush fee and trade in)			86,000			86,000
Street sweeper (\$80,000 cost less stormwater fee and trade in)				19,000		19,000
Asphalt roller		17,500				17,500
2 wh drive pickup (replace van)			30,000			30,000
Excavator-backhoe -financed over 5 years	25,000	45,000	45,000	45,000	45,000	205,000
P-Loader (\$150,000 cost less trade in/sale)			135,000			135,000
Pole building for storage				100,000		100,000
Dump Truck with wing plow, spreader,tarp					170,000	170,000
Vehicle/Equipment hydraulic lift	35,500					35,500
DPW roof replacement				37,000		37,000
Salt Shed rehab including floor					53,750	53,750
DPW floor replacement in mechanical bays					21,275	21,275
Sign-utility bucket truck replacement					100,000	100,000
Zero-turn mower replacements					23,500	23,500
Public Works Total	74,500	62,500	296,000	201,000	413,525	1,047,525

Infrastructure						
Village Hall Parking Lot Repaving			149,250	149,250		298,500
Village Hall Grounds Street Light Replacement-			80,000			80,000
Resurfacing of DPW facility					162,750	162,750
Marcella Road Bridge (moved from 2019-2020)					400,000	400,000
Pathways				389,000		389,000
North Avenue Sidewalk				111,000		111,000
Infrastructure	-	-	229,250	649,250	562,750	1,441,250

Recreation						
Pool Rehabilitation- bi annual		10,000		12,000		22,000
Baseball Diamond Renovation	7,500		7,500		7,500	22,500
Tennis Court Rehabilitation			18,000			18,000
Water Heater for poolhouse		10,000				10,000
Pool heaters			15,000			15,000
Playground Equipment				10,000		10,000
pool circulation pump motor		10,000				10,000
shade structure/roof above poolhouse changing areas					50,000	50,000
Replacement of Diving Board Base frames					27,500	27,500
Recreation Total	7,500	30,000	40,500	22,000	85,000	185,000

Village of Elm Grove
5 Year Capital Budget
Years 2020-2024

Department/Capital Item	2020	2021	2022	2023	2024	total 20-24
Library						
Computer Replacements and print release station	10,425		23,500			33,925
Space needs assessment		5,000				5,000
						-
						-
Library Total	10,425	5,000	23,500	-	-	38,925

New Equipment Request 2020

general government	
police	9,250
EMS	4,500
recreation	3,750
	17,500
	fund annually

Village of Elm Grove
 5 Year Capital Budget
 New Equipment Request 2020

general government

police

balistic vests 3 at \$750 each	2,250	
SCIT Bearcat vehicle (2020-2024 annual funding estimated)	7,000	
		9,250

fire

EMS

EMS dorm room setup	4,500	
		4,500

recreation

recreation software	3000	
camera for inside poolhouse	750	

forestry

3,750

library

total 17,500

MEMO:



October 12, 2019

To: Village Trustees, Finance Committee

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

RE: Village of Elm Grove 2020 Budget

Attached is a draft of the 2020 operating budget and capital budget for the years 2020-2024 for review and discussion at the October budget workshops. The state has continued to impose levy limits for local municipalities for 2020. The allowable increase is based on the percentage of net new construction value for the municipality plus a number of adjusting factors. The 2019 levy increase using the Village's net new construction would allow a levy increase of \$25,590. Levies for debt obligations are outside of the levy limits-so the Village can also increase for the payment obligation incurred on the recent general obligation bonds as previously discussed. The total levy increase allowed is \$171,313 or 2.44%. The current proposed budget includes a levy increase of \$293,259 or 4.18%. During the upcoming weeks the Village will need to reduce the levy by \$122,000 to meet the limit requirements.

As demonstrated below the following change in tax levy dollars are included in this draft:

Change in Tax Levy by fund	
General Fund	69,075
Debt Service	146,813
5 Year Capital Fund	76,000
Library	3,770
EMS	21,600
Stormwater	(4,000)
Sewer	(20,000)
total increase	293,258

The current proposed levy would be a tax increase to the average homeowner of \$135.00. The budget also includes user fees for sewer, stormwater, and garbage/recycling as in years past. The proposed fees would be \$716.48 up from \$705.24 the prior year. This amounts to \$59.70 per month for the 3 services.

General Fund

The budget was developed to fund current operations. The general fund budget increased \$61,765 or .97%. The fund budget includes a 10% increase to health. The estimated 10% increase and changes to employee levels of coverage result in increased health insurance costs of \$70,000. The Village has not

received its renewal of the United Healthcare plan, we hope to receive within the next 2 weeks. We will also go into the healthcare market to explore other carriers. Staff will be meeting with our broker discuss options for changes to plan design and/or carriers including the possibility of self-funding as we work to provide this employee benefit at a manageable cost. The Village is also negotiating with our police officers for the upcoming year, thus no specific wage increases are included in the department budgets, though employee increases due to steps within their job classification are included. Other expenditure items to note in the general fund are;

- Election costs increased for 4 upcoming 2020 elections, \$7600
- Increased wildlife management expense to reflect prior 2 years actual costs, \$9,500
- Increased legal fees \$8,000 for court and general government wide expense
- Increased court wages for judge's approved increase in 2019 \$2,000
- Increase in police Wisconsin Retirement System employer contribution \$20,000
- Decrease in fire Paid On Call to reflect prior years \$10,000
- Increase in public works wages for step increments, seasonal employees, and less time for solid waste functions \$11,500
- Decrease in paving – moved to capital budget plus reduced for non-LRIP year \$150,000
- Increase in John's Disposal contracted services \$10,000
- Increase in brush disposal costs \$13,000
- Increase for annual cost of new recreation software \$3,000
- Increase in contingency \$75,000

As noted the expenditures increased by \$61,765, resulting in a levy increase of \$69,075. Other changes to note in revenue of the general fund;

- New state aid program to reimburse municipalities for .5% of the aid on cable TV – no effect on overall revenue – increased state aid by \$10,500 and corresponding reduction in cable franchise fee
- Reduction in recycling aid provided by the state reflecting reduced market for recyclables \$40,000
- No LRIP (local road improvement fund) revenue reflected- program is bi-annual and paving budget reduced correspondingly \$22,000
- Increase in fees for garbage and recycling \$20,800
- Increase in recreation fees reflecting additional pool admissions for splash pad \$12,000
- Increase in investment revenue- \$30,000

Sewer Fund

The sewer budget reflects a current year capital charge of \$1,402,500 for 2020, down from \$1,507,328 in 2019. This charge is based on the Village's equalized property values and MMSD capital budgeting. The Village is charged a rate per \$1,000 of equalized value. The capital charge changes annually as MMSD evaluates and prioritizes its needed projects. This is an ongoing expense to Village property owners charged by MMSD. The Village has funded a substantial portion of this charge through the tax levy in the past. This year's budget includes a sewer levy of \$1,300,000, a reduction of \$20,000 from 2018. The remainder of the fee is supported through user fees that are paid by all sewer users including non-tax entities. Due to the fact this charge is based on equalized value it should be noted that as our value continues to grow the Village capital charge will grow. Our consultants have noted that non-district municipalities with high growth rate pay an increasing percentage of total costs. The current year reduction is due to a reduction in MMSD's overall tax rate and the Village's election to not participate in the MMSD green infrastructure program; electing to fund these projects ourselves. MMSD then reduces the fee for the municipalities' allocation. This budget recommends transferring \$140,000 from the sewer to the stormwater fund to set aside funds for green infrastructure work.

During 2016 \$784,000 was budgeted for the Pilgrim Road Underwood Creek Interceptor project being done in conjunction with Brookfield. We share in the costs of this interceptor and were responsible for 28% of the estimated cost of \$2.8 million. Available funds in the sewer fund were used to finance this project. With the final payment of the sewer debt in 2016 the Village planned to rebuild the fund balance with user fees previously allocated to debt over the next few years. As this project demonstrates, the Village needs to have funds available for sewer repairs and reconstruction. As mentioned above the current budget includes \$269,000 to replace the funds used. During the current year the Village has incurred needed emergency repairs on Victoria Circle found during street paving. This project is currently in process, and estimated expense of \$150,000 is included in the 2019 projected expenditures. The sewer user fee remains the same as the prior year at \$335.80.

Stormwater

The stormwater budget reflects the \$140,000 transfer from sewer representing the MMSD savings from opting out of the green infrastructure. No specific projects are included at this time in the 2020 budget other than the completion of the NR 216 planning and the receipt of the grant funds associated with that project. The stormwater fee is proposed at \$134.28, a 1% increase as recommended in the schedule provided by Ehlers when bonds were issued. Any increase in the fee creates a decrease in the allowed tax levy per state law. It should be noted that the Village is considering a number of large stormwater repair projects that are not currently funded or budgeted; in the Village Green area and Terrace Drive.

Library

The library budget will increase 1% in 2020 and require an additional tax levy \$3770. A 2% increase to materials is included or \$1,275. As noted on the library budget page, the library gift fund provides a substantial amount of funds annually for materials and programs. The library gift fund is a separate fund maintained by the library board and supported with donations.

EMS

The EMS budget reflects a 4% overall increase and an 11% increase to the tax levy or \$21,600. This is due to reduced revenue expected from ambulance fees as more of the aging population is insured through Medicare. Police officers are all EMT trained and first responders for requests for medical assistance. A portion of their wages is charged to the EMS fund and the budget reflects an increase in the retirement contribution required. Increases are reflected in medical supplies and training costs and a decrease in vehicle maintenance with the new ambulance expected in 2020.

Capital Fund

During the September capital budget workshop the proposed items were reviewed and discussed. The levy required at that time was \$717,635. As discussed at the meeting staff is recommending moving the annual paving budget to the capital fund. This will allow more flexibility in planning and timing of work. As referenced earlier, the general fund budget has been reduced and the capital budget includes \$175,000 for paving in 2020. The public works director, Richard Paul Jr., has recommended paving of sections of Highland Drive, Terrace Drive, and Juneau Boulevard. The finance committee noted during the budget the deterioration of many of the roads and members felt this was an area that the Village will need to address in the near future. A proposed schedule of the next 5 years paving projects has been prepared concentrating on major roadways. The Village received word this week from the state that our transportation aid will increase \$57,000. The Village has been budgeting \$375,000 in the general fund and any additional funds in capital. This increase has been included resulting in a tax levy for the current proposed capital projects of \$785,500

Debt Service

The Village recently issued general obligation bonds to fund the HVAC system, Watertown Plank Road pathway and the splash pad. Twenty year bonds were issued with an annual payment of approximately \$150,000. The 2019 levy reflects the 2020 payment due of \$146,813. The Village's other outstanding debt issuance is for the stormwater project. The cost of this debt 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 not provide an increment large enough to support its debt obligation for 2020 and additional funds will need to be advanced from general fund. The debt service fund is estimated to have advanced \$847,000 in funds to the TIF at the end of 2019. In 2020 it is estimated that the general fund will advance \$125,000 to the TIF. The TIF pays 3% interest on the funds advanced.

TIF Fund

As stated above the TIF was originally created to fund part of the flood management project and then amended to provide support for the Heritage development. The value of the original area has seen little increase in value since 2014 and does not support the future debt payments which were scheduled to escalate with increased value. The increment generated from MSP/Heritage is estimated to be \$197,650 which will be used to repay the funds advanced to build the municipal water system and the Pay-Go obligation to the Heritage as agreed in the project plan. A payment plan has been developed to repay these obligations and will be evaluated annually if changes are needed. The Pay-Go obligation is only payable if increment from this development is available.

As noted the original TIF does not support its debt obligations currently and funds are being advanced to it with a 3% interest charge. Currently the TIF is forecasted to pay back its Pay-Go obligation to the Heritage in 2024, final payment on the original general obligation debt will be made in 2025 and then funds will be available to payback the advances by 2029. The TIF has a closure date of 2031.

Summary

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 yet finalized and estimates must be used until further information is provided. There are still a number of items that staff will continue to look at during the next few weeks and may provide additional information at upcoming workshops. This represents current information available for the 2020 budget. As additional information and numbers become available they will be provided to the committee for their review. 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

Approved 9/23/19

**Village of Elm Grove
Finance and Licensing
Capital Budget Workshop
September 19, 2019**

Present: George Haas, Martha Kendler, Kim Irwin, and Glenn Schrubbe. Jeff Behring participated by phone.

Also Present: Monica Hughes, Dave De Angelis, Bill Selzer, Jim Gage, Sarah Muench, Richard Paul Jr., Jerod Mikkelsen, Tom Harrigan, Brian Naylor, Mary Stredni, and Bonnie Klamik of the Library Board.

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

Discussion of Proposed Capital Budget

There was a brief summary of the current budget by Village Manager, Dave De Angelis, noting that the budget is at a level similar to last year. He referred committee members to the memo that was included noting more detail on the process and review that has been done. He noted that the original proposals in the years recommended, created a tax levy of almost \$1 million. After reviewing with department personnel, a number of changes have been made and levy is similar to last year. He noted that the overall budget has increased from past years as more infrastructure projects are included such as parking lots and pathways. Increasing paving costs, road conditions and limits to the operating budgets have made it harder to maintain the road repaving schedule and conditions of the past. He also noted that he is recommending not using \$150,000 of funds transferred from the operating budget in 2018 to fund the current capital levy. He is recommending holding these funds for future paving projects and to move the annual paving to the capital budget which will allow more flexibility to address roads.

Mr. De Angelis also brought to the committee members' attention 2 items that have been supported by the board and are new in this budget. The cost of the North Avenue sidewalk of \$111,000 in 2023 and our share of the police Bearcat vehicle. The actual cost and financing method for the Bearcat have not been finalized but should be by the end of October.

Departments have prepared their requests and were present to discuss and answer questions. The budget can again be discussed in conjunction with the operating budget in October.

Fire

Fire Chief, Bill Selzer, discussed his budget noting the only item currently budgeted is the annual appropriation for equipment and turnout gear. This budget allows the department to annually replace equipment and turnout gear as needed for its members. The committee discussed fire trucks and it was noted that there are currently no plans to replace any truck within the 5 year period. All trucks recently completed inspections with no problems noted. A schedule included in the budget included an anticipated year of replacement using a useful life of 30 years. Under this schedule the secondary tanker would have been replaced in 2016. This tanker is a backup and is operating sufficiently. In 2017 the village purchased the Rapid Response Vehicle instead of replacing the secondary engine. The decision was made not to sell the engine but keep it as long as it was operational. The primary purpose is to transport hose to scenes as needed.

Library

Library Director, Sarah Muench, presented her budget. She noted that the computer replacement included represents the current equipment on the cycled life with the addition of a print release station in 2020. This would allow the library to centralize the printing and payment for items printed

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through the library computers. The only new request included is \$5000 for a library space needs assessment, which is one half of the \$10,000 cost. The library board will use donation money to support the other \$5,000.

Police

Police Chief Jim Gage presented his budget. The committee discussed the squad replacement schedule as Ford will no longer produce the same Explorer model that the department is using. The new Explorer is expected to cost approximately \$7,000 more and will also require new equipment at a cost of \$8000. New costs are reflected in this budget. He reviewed the other items included. He noted that the radios costs have been updated and reflect a savings of approximately \$25,000 from last year's budget. The committee discussed the history of the radios and our dependence on the county for this program. Building upgrades and furniture replacement scheduled for 2019 is being postponed until 2020 to allow completion of other village building projects such as the HVAC and more time for the department to address specific needs.

Recreation

Recreation director, Jerod Mikkelsen, was present to discuss the budget. It was noted that he is new to the position since last budget year and a number of the items were included in previous years and are moving forward in the 5 year cycle. After the first summer season, he discussed the recommended new items. New to the budget, is the pool circulation pump motor recommended by our pool maintenance company, shade structures/roof over the changing area and diving board bases. Covering of the changing areas was considered in conjunction with the splash pad but removed after the first bidding to try and reduce the overall project cost. The department also is requesting 2 items under new equipment. The department would like to change to new recreation software at a cost of \$3000. The software would be a substantial upgrade to our current software both for the village and users. The upgrade comes with an annual cost of \$4500, which includes upgrades and modules, compared to our current software cost of \$1500. This would be an ongoing cost included in the operating budget. It has also been recommended that a camera be installed in the general area of the poolhouse which would record entrance areas and concessions. A camera cost of \$750 was included but an estimated cost including installation has now been received for \$3200. Village staff will be looking into this further to determine the best way to proceed.

General Government

Monica Hughes discussed the budget noting the change in the parking lot repaving moving from 2021-2022 to 2022-2023. She also noted that the overall project cost was increased by \$40,000 to include the sidewalks around the building and the building front entrances. The replacement of the street lights in the parking areas was reduced from \$120,000 to \$80,000 to reflect pricing we received from Tower Energy last year when the interior lights were replaced. Computer replacement has been divided over a 2 year period to allow the extensive network and servers to be addressed first and final equipment replacement the following year. Election laptops were going to be replaced in 2019 but are now moved until 2021 upon the recommendation of the village clerk.

Public Works

Richard Paul Jr., public works director, presented the budget. He discussed his review of equipment and proposed changes within the schedule. He is recommending replacing the excavator and postponing the front end loader and street sweeper. It was noted that the cost for the excavator is included with the model of financing it over a 5 year period. Committee members discussed the large number and cost of equipment and if there are other ways to be budgeting for replacement. The public works budget represents more than one half of the capital budget. As was noted in the opening remarks this budget contains a number of infrastructure project which staff feels will continue in

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future years. The committee discussed the Marcella Bridge which continues to be included in the capital budget but moved to the final year which does not allow any additional funding. Also there was discussion on the \$500,000 pathways, what this includes or is designated for, and if the North Avenue sidewalk should be a separate item or funded through the \$500,000. The committee expressed the difficulty of reviewing this budget compared to other departments because of the infrastructure items and large number and cost of equipment.

Due to the time, it was requested that the discussion should continue at a future meeting. It was determined that next Monday's finance meeting should begin at 6:30pm to allow more discussion and at that time another meeting added if needed. It was also suggested that the infrastructure projects be taken out of public works and a new category be set up. Staff will work on making this change.

Other Business

No other business was discussed.

Adjournment

Martha Kendler and Glenn Schrubbe moved and seconded to adjourn at 9:30am and continue the discussion at the finance meeting. Motion carried.

Respectfully,
Monica L. Hughes

Approved 10/28/19

Village of Elm Grove
Finance and Licensing
Operating Budget Workshop
October 17, 2019

Present: George Haas, Martha Kendler, Jeff Behring, and Glenn Schrubbe. Pat Kressin and Kim Irwin were absent

Also Present: Monica Hughes, Dave De Angelis, Bill Selzer, Jim Gage, Sarah Muench, Richard Paul Jr., Jerod Mikkelsen, Tom Harrigan, Jon Robinson, Mary Stredni, and Bonnie Klamik of the Library Board.

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

Discussion of Budget

Dave De Angelis gave a summary of the proposed budget noting that the memo included with the draft tried to point out the major pieces of the current budget. He noted that the overall budget continues to provide the same service levels as the current year, the state levy constraints allowed an increase to the levy of only \$25,590 and that currently the budget is over the state levels by approximately \$122,000. The current levy is an increase of 4.18% which includes the allowed adjustment for debt obligation on the recently issued bonds. He also noted that the budget includes a 10% increase to healthcare costs. The village just received its renewal from United Healthcare with a 12% increase. We will be discussing with them and hopefully can reduce this rate, at the same time we will be looking at other options in the marketplace and self-funding. Mr. De Angelis reviewed the village's use of high deductible plans and a health reimbursement arrangement. This has provided substantial premium savings over the years while basically self-funding initial healthcare costs. The committee then moved into discussing individual department budgets.

Library and Library Gift Funds

Sarah Muench, library director, presented her budget. It was noted there were small increases to materials, \$1275 and other expenditures, \$1510. The miscellaneous revenue line was clarified for the committee that it is the total of all collections within the library; fines, copies, computer print, lost materials, library cards. A number of committee members questioned the expenditure increase since the village must reduce the budget to meet levy limits. Committee members asked Ms. Muench what areas could be reduced to create a budget with 0% increase. There was discussion but it was concluded that committee should continue with other department reviews but department heads should be considering where reductions could be taken prior to final budget.

The library gift fund was reviewed, staff noting that we do not budget for this area as it is supported by donations and controlled by the library board. It was noted that substantial support has been given annually to the library which helps provide materials and programming. The main support comes from the Friends of the Elm Grove Library and their two main fundraising efforts; Lights of Love and the Used Book Sale.

Emergency Medical Service

Jon Robinson, EMS director, presented the department budget. It was noted that the levy to support this department has increased mainly due to 2 factors. The ambulance revenue is being budgeted \$10,000 less than this year which reflects the current year estimate at this time. The department has seen less collection with increasing population covered by Medicare, which limits the payments for service. Fees are reviewed and adjusted annually if appropriate. The second item is an increase in Paid On Call wages of \$9500. Dr Robinson will be proposing a change to the POC wage schedule to incentivize coverage during the day. The department has a limited number of people available that handle most of the daytime calls. The cost of medical supplies continues to increase with limited

reimbursement. Dr Robinson will evaluate the medical supplies used and POC for additional savings/reduction.

Fire

Bill Selzer, fire chief, presented the fire department budget noting a reduction of paid on call wages. The reduction reflects the liability for 2018 calls and the estimate for 2019. This number is always dependent on our call volume. Committee asked about mutual aid. Chief Selzer stated that we have agreements with surrounding departments. We may request aid 2-3 times a year but our department also covers about 25 calls to other agencies. We do not receive any reimbursement nor owe any reimbursement for mutual aid. Chief Selzer also identified the challenge the department has for members. They are always seeking additional members and would encourage local resident to become part of the department. The fire budget has a 2.8% reduction due to the reduced on call wages budgeted.

Municipal Court

Jim Gage, police chief, presented the budget. The budget contains 3 main costs, wages for the elected municipal judges, wages for police personnel who assist with court functions, and outside legal fees for prosecution of cases that come to court. The judge received a salary increase in May approved by the village board after many years with no change. Legal fees are increasing as attorney's fees and court time increase. We receive a monthly billing of actual hours of attorney work.

Dispatch

Jim Gage also presented the dispatch budget. Committee members questioned where the overtime costs come from. It was noted that the department had an open position during the year and also a new employee who was in training. This results in overtime for the limited staff. There is also daily overtime to cover shift transition. The budget also includes communication costs for the village's emergency response departments. ProPhoenix is our police department software that integrates ticketing, record keeping, court and cameras. The account line also included a quarterly charge to the state for Badgernet. This has been reduced in recent years. At the same time the village joined with Muskego and Mukwonago on a new 911 system. We have annual maintenance costs with this system beginning in 2017.

Police

Jim Gage presented the budget. He noted that the department has had numerous people off this year on family leave and also 2 officers resigned. This has left them short staffed and forced a large number of overtime hours. Two new officers were recently hired but are in training, currently the department is operating with 4 uncovered positions. In past years we have seen officers take comp time instead of being paid out for overtime but with staff shortages this can't be accommodated as reflected in the current year expected cost. The healthcare increase is greater than 10% due to the employee coverage levels. We have seen a shift from single to family coverage. Committee members also questioned the increase in retirement expense. The village participated in the Wisconsin Retirement program and there will be an increase in the percentage due for police officers in 2020. The system evaluates its position annually and contribution levels are changed as needed. The village has no control over this percentage.

Recreation

Jerod Mikkelsen, recreation director, presented the budget. He started with a review of the estimated revenues noting an increase in pool admission and pool rental. Work has begun on the splashpad and with the enhanced facilities a slight increase in admission will be proposed and also higher attendance levels are expected. It is his intention to review all programs and work to find new programs that will generate excitement and increase attendance. He will be reviewing the costs associated with each

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program with the continued idea that no program should cost the village in operating expenses. An increase is budgeted to the tennis court rental to reflect additional usage by the local high schools which pay for hourly use for their teams. An increase in software expense is included in the budget for the department to change to the Civic Plus system which will provide additional enhancements to better serve users and staff.

General Fund Revenue

Monica Hughes reviewed the general fund revenue sources. The intergovernmental category reflects aid received from other government agencies- mainly the state of Wisconsin. The revenue from ongoing programs has remained constant. A new aid expected in 2020 will be reimbursement from the state from the reduction in our cable franchise fee that we receive from cable providers within the village. The fee is being reduced by .5% and reimbursed by the state. The village has historically received a recycling rebate from the county. In past years it has been over \$50,000. In 2019 it was reduced to \$11,000 and is expected to continue at that level or lower in future years. This has caused a major shortfall in the general fund revenue for 2019 and 2020.

Permit revenue is expected to be higher than budgeted in 2019 to reflect the permit and associated expense for the Horizon development. The 2020 budget does not reflect that level of permits. The village also charges for services the main one being garbage/recycling fee. The village contracts with John's Disposal and maintains a yard waste facility. The fee is set annually to cover the budgeted costs in the solid waste expenditure budget. Commercial revenues include interest earnings on our available funds, cell tower lease and cable franchise fee. In past years we have received a dividend from our insurance but this is dependent on the trust's annual results so it has not been our practice to budget for this dividend.

General Government Expenditures

Monica Hughes presented the budget. The committee discussed a number of items with staff providing additional information to members. It was noted that elections are budgeted for 4 in the upcoming year, including a presidential, assessor services are contracted with Brookfield and include an annual increase, the GIS in our information mapping system used continually. Legal fees are above budget this year due to a number of personal issues that the village sought outside legal support. The current budget includes \$15,000 for deer management. Committee members questioned how the program worked and if it was necessary to continue. Members suggested discontinuing. Business insurance is provided by LWMMI, the League of Wisconsin Municipalities Mutual Insurance Trust. There will be a slight increase to property coverage but the village will also see a saving in workers compensation.

Inspections

The inspection budget reflects the village's cost to SafeBuilt, our contracted inspection service provider. The village pays a percentage of permit revenue to SafeBuilt. This budget reflects the expense corresponded to the estimated revenue for 2020.

Adjournment

The committee will continue discussion of the remaining sections of the budget next Thursday, October 24th at 7pm.

Jeff Behring and Martha Kendler moved and seconded to adjourn at 9pm Motion carried 4-0.

Respectfully,
Monica L. Hughes

Approved 10/28/19

Village of Elm Grove
Finance and Licensing
Operating Budget Workshop – No Quorum Present
October 24, 2019

Present: George Haas, Jeff Behring, and Pat Kressin. Glenn Schrubbe, Martha Kendler and Kim Irwin were absent

Also Present: Monica Hughes, Dave De Angelis, Richard Paul Jr., Tom Harrigan, and Mary Stredni

There was not a quorum so there was no formal meeting. Discussion of the scheduled budget areas began at 7pm

Discussion of Budget

The main topics scheduled tonight were the public works areas including sewer and stormwater. A number of committee members had expressed concern at prior meetings on the village's road conditions and this was supported by the Public Works Committee. At the previous meeting a spreadsheet was provided identifying the proposed paving over the next 5 years. Also provided, was a map identifying all streets rated at 5 and 6 on the state rating system. A substantial portion of the village streets were identified as a 5 rating, which is normally when municipalities begin to repave their streets. There was discussion on the large amount of roads that need to be addressed, the significant cost of this and how the village can financially handle the future costs. The 5 year plan provided concentrates on the major roads with smaller side roads postponed. The costs identified are increasing from \$178,000 next year to over \$300,000 in the last 3 years. It was noted that the \$300,000 will be the number needed in the future with members questioning if that will be sufficient. Four main factors were identified as contributing to the current situation; a state recommended asphalt mix known as "SuperPave" being used over a number of years which has not held up, recent rough winters with ice and water causing damage, a paving budget which has been stagnant in an economy of rising prices, and a history of roads being overlaid instead of more extensive repaving. Pat Kressin asked for a total cost of all roads rated 5 in the system with an average cost applied to give the committee an idea of the magnitude of future paving. Richard Paul will work on this request. There was also discussion on the \$500,000 in pathways currently in the capital budget and if this should be directed to street paving. The public works committee supported this idea and the board will discuss at their upcoming October meeting. As the committee works to reduce the overall levy they also discussed the North Ave sidewalk, currently in the capital budget for \$111,000 in 2023 and a current year levy of \$44,000. The possibility of including this as part of the pathway instead of a separate item would reduce current year levy needs by \$44,000. Dave De Angelis, Village Manager, also noted that many communities are now borrowing for their annual paving needs. This has been a challenging costs for communities to support within the current levy restraints. The committee noted that the paving for 2020 is funded in the capital budget and will be considering future years when more information is available and direction from the Village Board.

Public Works

Richard Paul presented the public works budget- noting the paving has been moved to the capital budget. Winter road maintenance will be over budget for 2019 as a result of last winter and the amount of salt used for numerous icy storms. Next year's budget has been increased to reflect the higher costs of salt and higher usage as the village moves away for using sand. The budget included a \$2000 increase to the building and grounds to reflect current year expenses and costs to maintain an aging facility. The committee recommended reducing it by the \$2000.

Solid Waste

This budget includes the cost for contracted services through John's Disposal, the costs of the DPW yard waste facility, DPW labor costs for brush pickup and mulch delivery, and brush disposal costs. The costs are supported by the user fee. Rising brush disposal costs are budgeted as the village and residents' removal of trees has increased with the Emerald Ash Borer disease. The main cost is outside contracting for grinding.

Forestry

The forestry budget was presented and remains consistent with the current year. George Haas expressed concern for the number of trees being removed and limited number that are able to be planted with current budget dollars. Committee members and staff agreed. Suggestions were made on finding additional resources including donations and developing nursery stock.

Sewer Fund

Committee discussed the sewer budget noting the MMSD capital charge which is outside of the village's control and determined by our property values. This charge has been supported by both tax levy dollars and the user fee. Also discussed was the additional fund balance currently budgeted at \$269,000. This is rebuilding our available sewer funds after a large repair on Pilgrim Road in recent years. Available funds allow the village to address needs as they arise such as the current year repairs on Victoria Circle. The village opted out of the MMSD Green Infrastructure program last year which reduced our capital charge and allows us to have available funds to address stormwater issues within the village ourselves. The budget includes the transfer of \$140,000 to the stormwater fund. Staff recommended reducing the sewer levy by \$80,000, the additional fund balance from \$269,000 to \$224,000 (\$45,000) and increasing the user fee by \$35,000. This will increase the user fee from \$335.80 to \$347.00 per household, an increase of \$11.20 or 3.34% after no increase last year. Committee members present supported this change.

Stormwater

The stormwater budget is supported by levy and user fee. The user fee pays the annual debt payment for the stormwater management project and part of ongoing operational costs. The budget reflects the \$140,000 transferred from the sewer fund. No specific projects are identified at this time in the budget but the village is considering improvements on Terrace Drive in late 2019 with village personnel and a project in 2020 at Village Green area. The design of the creek daylighting has been completed and no funds are budgeted for that project. The village will continue to explore grant opportunities.

Debt

The debt budget was reviewed noting the new debt issued this year with payments beginning in 2020. The village will also pay back the state trust fund loan in January of 2020 as this was refinanced in the recent issuance providing interest savings and extended payment terms. Other debt outstanding is the final 6 years of payment for the stormwater management project.

Tax Increment Fund

The village's TIF and its 2020 budget were reviewed. The original TIF pays a portion of the debt on the stormwater management project. Its increment is not sufficient to meet the scheduled obligations and funds are being advanced from the debt service and general fund. Properties within the original district have not increased in value as expected when the TIF was created. A number of the properties have lost value in the past 15 years. The TIF was amended to include the development of the Heritage Senior Living facility and provided a limited municipal water system to that area. The Heritage property value provides an increment to meet these obligations. Overall the TIF is expected to

Approved 10/28/19

payback its outstanding obligations including advanced funds by 2029 within the life of the TIF which must close in 2031.

Capital

The committee briefly returned to discussion of the capital budget noting the additional information requested on street conditions and the board's direction after next week's meeting. The budget includes the purchase of an Excavator for DPW in 2020 using outside financing. Staff also suggested that consideration be given to using the debt exception allowed in the levy limit rules to increase the levy by \$45,000 which is the expected annual payment for the excavator. In light of the identified future capital needs this would allow the village to meet its levy limit, fund the North Ave sidewalk and maintain the \$500,000 for future pathways/paving.

Conclusion

The members present supported the following changes; the reduction of the sewer levy by \$80,000, the reduction of the levy by an additional \$2000 in the DPW budget for building/ground repairs, and reducing the deer management from \$15,000 to \$1,000.

It was also agreed that next Monday's finance meeting should begin at 6:30pm to allow more discussion of the budget with the entire committee. The discussion concluded at 8:05pm

Respectfully,
Monica L. Hughes