

**2021 Operating and Capital Budgets  
including 2020 Tax Levy and 2021 User Fees**

*As approved at 11/23/20  
Village Board of Trustees Meeting*

Village of Elm Grove  
2021 Budget  
Table of Contents

	<u>Page</u>
<b>Summary Information</b>	
2020 Tax Levy, Rate and 2021 User Fees	1
2020 Tax Levy Limit	2
Tax Levy Summary	3
2020 Property Values as of January 1, 2020	4
Summary of Expenditures and Tax Levy Required	5
Expenditure Budget Comparison 2020-2021	6
Expenditure Restraint Summary	7
Fund Balance Information	8-9
Wage and Benefit Information	10-12
<b>General Fund</b>	
General Fund Summary	13
General Fund Revenues	14-16
General Fund Expenditures by Department	
General Government	17-20
Inspections	21
Municipal Court	22-23
Dispatch	24-25
Police	26-28
Fire	29-30
Public Works	31-32
Solid Waste	33-34
Forestry	35-36
Recreation	37-39
Contingency and Total Expenditures	40
<b>Other Funds</b>	
Library Operating Fund	41-44
Emergency Medical Service Fund	45-46
Sewer Fund	47-49
Stormwater Fund	50-52
Debt Service Fund	53-55
TIF Special Revenue Fund	56-57
Library Gift Fund	58
Donation Fund	59
5 Year Capital Fund	60-65

**Village of Elm Grove  
2021 Budget**

Tax Levy	
December 2020 levy	7,182,098
allowable increase	<u>121,313</u>
Maximum levy allowable	7,303,411
<b>Proposed 2021 Levy</b> <span style="float: right;"><b>7,303,411</b></span>	
increase from 2020	<b>\$ 121,313</b>
	<u><b>% increase 1.69%</b></u>
	<u><b>Tax rate \$5.9982</b></u>
rate increase	-\$0.3723
% rate increase	-5.84%
Current proposed levy above levy limits by <u>          -</u>	

Property Value Information <i>(in thousands)</i>				
	<u>Assessed Value</u>		<u>Equalized Values</u>	
	w/o TID	full value	w/o TID	full value
as of 1/1/19	1,127,395	1,158,755	1,132,773	1,249,868
as of 1/1/20	<u>1,217,608</u>	<u>1,252,606</u>	<u>1,214,229</u>	<u>1,278,185</u>
change	90,213	93,851	81,456	28,317
% change	8.00%	8.10%	7.19%	2.27%

Change for Average Household			
		<u>2019</u>	<u>2020</u>
Average single family house value		471,556	<b>514,500</b>
Per Assessment( without condos)		tax rate \$6.37050	<b>\$5.99820</b>
		Village tax <u>\$3,004</u>	<b>\$3,086</b>
		tax increase	<b>82.00</b>
		<u>Fees</u>	
		sewer 347.00	<b>\$367.72</b>
		stormwater 134.28	<b>135.62</b>
		solid waste 246.40	<b>254.32</b>
		total fees <u>727.68</u>	<b>757.66</b>
		fee increase <u>          </u>	<b>29.98</b>
net change taxes and fees			<b>\$111.98</b>



**Village of Elm Grove**  
**Tax Levy Historical Summary**

Levy By Fund	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
General Fund	4,484,570	4,280,665	4,211,590	4,166,080	4,011,775
Debt Service	187,304	146,813		-	-
5 Year Capital Fund	733,327	741,250	709,500	589,000	609,500
subtotal	5,405,201	5,168,728	4,921,090	4,755,080	4,621,275
<b>SPECIAL REVENUE FUNDS</b>					
Library	406,110	396,770	393,000	389,350	378,675
EMS	221,600	221,600	200,000	186,350	186,350
Stormwater Operations	170,500	175,000	179,000	179,000	179,000
Sewer Fund	1,100,000	1,220,000	1,320,000	1,350,000	1,425,000
subtotal special revenue	1,898,210	2,013,370	2,092,000	2,104,700	2,169,025
<b>Total Tax Levy</b>	<b>7,303,411</b>	<b>7,182,098</b>	<b>7,013,090</b>	<b>6,859,780</b>	<b>6,790,300</b>
Levy Dollar Increase	121,313	169,008	153,310	69,480	6,790,300
Levy Percent Change	1.69%	2.41%	2.23%	1.02%	

**Tax Rate Summary**

<b>Assessed Value Tax Rate</b>					
Assessed Value without TID	1,217,608	1,127,395	1,123,582	1,052,201	1,045,301
Tax Rate	5.9982	6.3705	6.2417	6.5195	6.4960
Tax Rate Percent Change	-5.84%	2.06%	-4.26%	0.36%	
<b>Equalized Value Tax Rate</b>					
Equal Value without TID	1,244,717	1,214,229	1,132,773	1,106,294	1,074,675
Tax Rate	\$ 5.8675	\$ 5.9149	\$ 6.1911	\$ 6.2007	\$ 6.3185
Tax Rate Percent Change	-0.80%	-4.46%	-0.15%	-1.86%	

**Residential User Fee Summary**

Fees included in budget	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Sewer	367.72	347.00	335.80	335.80	\$304.16
Stormwater	135.62	134.28	132.94	131.62	130.32
Solid Waste	254.32	246.40	236.50	238.24	238.24
Total annual fee	\$757.66	\$727.68	\$705.24	\$705.66	\$672.72
annual increase	\$29.98	\$22.44	-\$0.42	\$32.94	\$672.72
	4.25%	3.18%	-0.06%	4.90%	
<i>amount per month for fees</i>	\$63.14	\$60.64	\$58.77	\$58.81	\$56.06

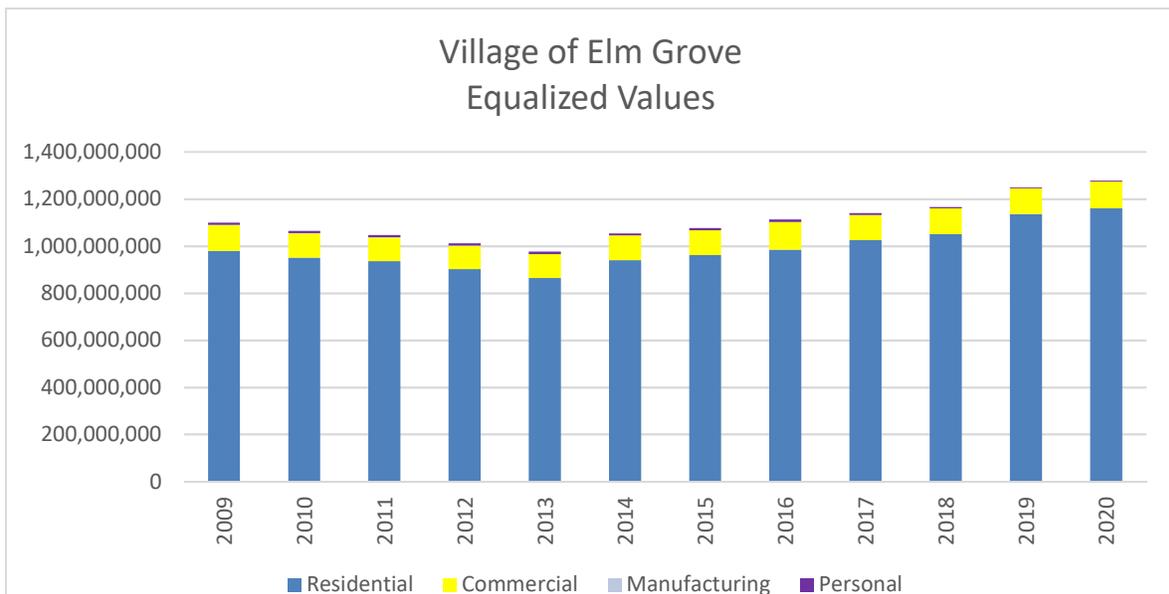
## Village of Elm Grove January 2020 Property Values

*used for December 2020 tax bills- funding for 2020 budget*

	<u>Assessed</u>	<u>Equalized</u>	
Residential	1,136,327,800	1,159,781,500	97.98%
Commercial	111,982,100	114,204,100	98.05%
Manufacturing			
Personal Property	4,296,300	4,199,600	102.30%
	1,252,606,200	1,278,185,200	98.00%
TID increment	(34,997,935)	(33,468,100)	104.57%
total value without TID increment	1,217,608,265	1,244,717,100	97.82%

### Summary of Annual Equalized Values and changes

<u>Year</u>	<u>Residential</u>	<u>Commercial</u>	<u>Manufacturing</u>	<u>Personal</u>	<u>Total</u>	<u>% change</u>
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%
<b>2020</b>	<b>1,159,781,500</b>	<b>114,204,100</b>	<b>-</b>	<b>4,199,600</b>	<b>1,278,185,200</b>	<b>2.27%</b>



Village of Elm Grove  
2021 Budget  
Allocating Specific revenues to Expenditure

	Expenditures	Revenues			Expenditures net of direct revenues
		Fees	Intergovernm ental Revenue	Licenses, Fines, Permits	
<b>Operating Budget</b>					
Contingency	100,000				100,000
General Government incl inspectio	1,427,055	4,000		176,800	1,246,255
<b>Public Safety</b>					
Dispatch	556,580				556,580
Police	2,396,625	3,500	3,040		2,390,085
Court	99,375			165,000	(65,625)
Fire	289,495		42,750	3,500	243,245
EMS	356,100	115,500			240,600
total Public Safety	3,698,175	119,000	45,790	168,500	3,364,885
<b>Infrastructure and Public Health</b>					
Public Works and Forestry	900,340	14,000	-		886,340
Solid waste	522,000	522,000	-		-
Stormwater	1,070,219	455,133	474,000		141,086
total infrastructure	2,492,559	991,133	474,000	-	1,027,426
<b>Sewer</b>	2,178,800	1,119,800			1,059,000
<b>Community Leisure</b>					
Recreation	247,050	173,150			73,900
Library	464,325	7,500	39,715		417,110
total Community Leisure	711,375	180,650	39,715	-	491,010
	10,607,964	2,414,583	559,505	345,300	7,288,576

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	73,225
Transportation aid	375,000
state computer aid	10,000
state personal property aid	15,500
state aid-cable tV	10,500
investment earnings	52,100
cell tower earning	134,000
cable TV franchise fees	51,500
misc revenue	3,500
TIF administrative support	3,900
total other revenue	809,460
tax levy required for operations	6,479,116
<u>fund balance applied</u>	
general fund- advance	(150,000)
library	(10,000)
EMS	(18,000)
stormwater	31,814
sewer	50,000
<u>Add'l tax levy</u>	
capital projects	733,327
debt service	187,304
<b>Total Taxes Levied</b>	<b>7,303,561</b>
allowable levy	7,303,411
<b>over/ (under) limit</b>	<b>150</b>

## Expenditure Budgets Comparison of 2020-21

	2020 Budget as amended	2021 Budget	dollar increase	% increase
<u>General Fund Operations</u>				
General Government	1,339,795	1,328,370	(11,425)	-0.85%
Inspections	98,685	98,685	-	0.00%
Municipal Court	100,315	99,375	(940)	-0.94%
Dispatch	539,975	556,580	16,605	3.08%
Police	2,352,475	2,396,625	44,150	1.88%
Fire	306,610	289,495	(17,115)	-5.58%
Public Works	752,800	748,385	(4,415)	-0.59%
Solid Waste	516,630	522,000	5,370	1.04%
Forestry	148,930	151,955	3,025	2.03%
Recreation	229,265	247,050	17,785	7.76%
Contingency	49,880	100,000	50,120	100.48%
Transfer to other funds	11,810	-	(11,810)	-100.00%
<i>subtotal -General Fund</i>	<i>6,447,170</i>	<i>6,538,520</i>	<i>91,350</i>	<i>1.42%</i>
<u>Special Revenue Fund Operations</u>				
Library	455,960	464,325	8,365	1.83%
EMS	336,100	356,100	20,000	5.95%
subtotal	7,239,230	7,358,945	119,715	1.65%
<u>Other Fund Operations</u> <i>include transfer to debt service</i>				
Sewer	2,092,000	2,178,800	86,800	4.15%
Stormwater - not including project below	634,394	645,219	10,825	1.71%
subtotal	2,726,394	2,824,019	97,625	3.58%
total operating expenditures	9,965,624	10,182,964	217,340	2.18%
<i>less interfund transfers</i>	<i>(526,519)</i>	<i>(594,719)</i>	<i>(68,200)</i>	<i>12.95%</i>
<b>Total Operations</b>	<b>9,439,105</b>	<b>9,588,245</b>	<b>149,140</b>	<b>1.58%</b>
<u>TIF Special Revenue</u>				
	751,723	756,226	4,503	0.60%
TIF trf to debt service	(610,073)	(643,235)	(33,162)	
Net TIF other expenditures	141,650	112,991	(28,659)	
<u>Capital Projects</u>				
Capital Fund Approved Expenditures	758,925	506,600	(252,325)	
Stormwater Fund- project	15,000	425,000	410,000	
Debt Service	2,182,569	1,224,045	(958,524)	-43.92%
Total Budgeted Expenditures	12,537,249	11,856,881	(680,368)	-5.43%

# 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>2021</u>	<u>2020</u>
Total general fund budget expenditures	(a)	6,538,520	6,447,170
taxes levied for other funds			
debt service fund		187,304	146,813
sewer		1,100,000	1,220,000
stormwater		170,500	175,000
library		406,110	396,770
capital		733,327	741,250
ems		221,600	221,600
total other taxes levied	(b)	<u>2,818,841</u>	<u>2,901,433</u>
 total general fund under new guidelines	 (a+b)	 9,357,361	 9,348,603
 subtract LT debt principal and interest pymts in GF		 <u>(187,304)</u>	 <u>(146,813)</u>
Net general fund operating budget expenditures		<u>9,170,057</u>	<u>9,201,790</u>

### Budget Change Calculation

2021	Adjusted general fund budgeted expenditures	9,170,057
2020	Adjusted general fund budgeted expenditures	<u>9,201,790</u>

General Fund budget dollar change	(31,733)
General fund budget percentage change	-0.34%

CPI thru sept 2020 -last 12 mos

new constuction

1.18%

60%

1.40%

final based on Sept available  
October20th

total increase allowed

0.708%

rounded to nearest .1%

2.108%

max budget under restraint program

2.10%

\$ growth allowed

\$9,395,028

\$193,238

under restraint limit (over)

224,971

Village of Elm Grove  
Estimated Fund Balance at December 31, 2020

Change in Fund Balance 12/31/20 (estimated)											
	General Fund	Debt Service	5 Year Capital	Sewer	Library	EMS	Storm Water	TIF Spec Rev	Donation	Library Gift	total
Balance @ 12/31/19	2,054,233	1,953,074	2,597,958	1,326,370	597	65,050	3,341	(1,424,212)	18,596	62,382	6,657,389
Estimate 2020 Revenue	6,224,355	1,148,905	1,356,820	2,280,000	455,771	336,552	826,182	661,685	16,250	-	13,306,520
Estimate 2020 Expense	6,298,684	2,182,969	1,920,297	2,111,080	443,970	315,675	655,169	752,332	8,286	-	14,688,462
Est balance @ 12/31/20	1,979,904	919,010	2,034,481	1,495,290	12,398	85,927	174,354	(1,514,859)	26,560	62,382	5,275,447
Increase/(decrease)	(74,329)	(1,034,064)	(563,477)	168,920	11,801	20,877	171,013	(90,647)	7,964	-	(1,381,942)

Fund Balance by Categories											
<u>Unspendable</u>											
Advanced to municipal water	502,627										502,627
Advanced to TIF		850,000		167,232							1,017,232
<u>Restricted</u>											
K. Schmidt - fire	9,009										9,009
ACT 102 Grant Funds						11,000					11,000
Koenig Estate						44,690					44,690
TEMS						885					885
Library					2,398					62,382	64,780
Debt Service		69,010									69,010
<u>Committed</u>											
for Fund Specific Use			2,034,481	1,328,058		6,752	174,354		26,560		3,570,205
<u>Assigned</u>											
Donations	15,000										15,000
Drill Fund balance	5,300					4,600					9,900
For next year's budget	150,000				10,000	18,000					178,000
Unassigned Fund Balance	1,297,968	-	-	-	-	-	-	(1,514,859)	-	-	(156,316)
<b>Total Estimated Fund Balance</b>	<b>1,979,904</b>	<b>919,010</b>	<b>2,034,481</b>	<b>1,495,290</b>	<b>12,398</b>	<b>85,927</b>	<b>174,354</b>	<b>(1,514,859)</b>	<b>26,560</b>	<b>62,382</b>	<b>5,275,447</b>

Fund Balance Policy- Unassigned	1,297,968	20%	Fund Balance Policy- Unrestricted = Committed+Assigned+ Unassigned
General Fund Operating Budget	6,538,520		Fund Balance Policy not to exceed 30%
policy parameter- 15%	980,778		Balance per above
25%	1,634,630		
			1,468,268
			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	Donation	Library Gift Trust
12/31/20	1,477,277	69,010	2,034,481	1,328,058	12,398	85,927	174,354	(1,514,859)	26,560	62,382
12/31/19	1,476,513	1,106,583	2,597,958	1,326,370	597	65,050	3,341	(1,424,212)	18,596	61,898
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, Sewer, and Debt Service Fund Balances have reduced by amounts advanced to TIF for debt on stormwater project and water project.*

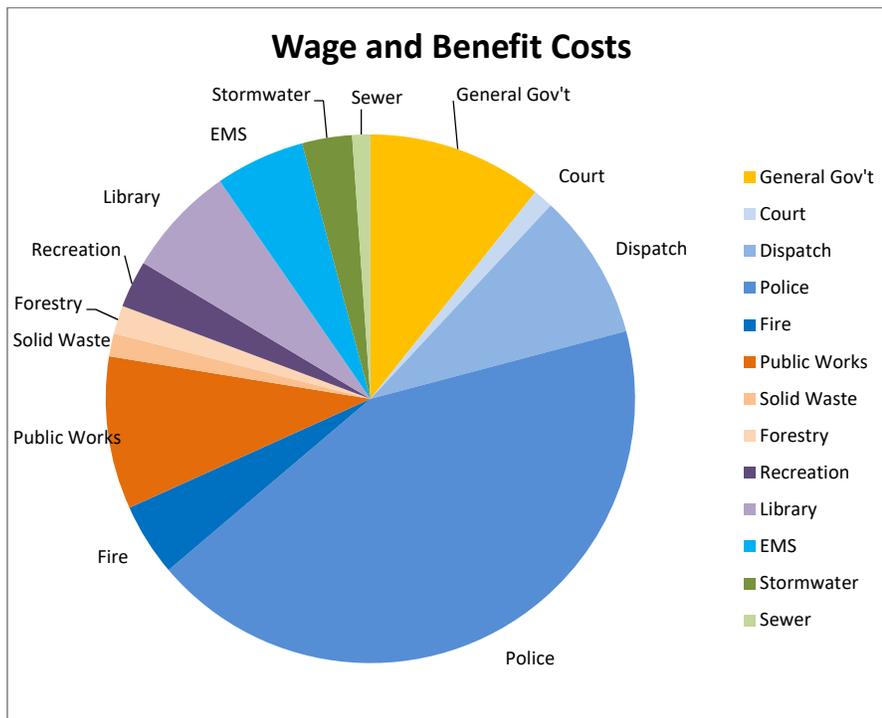
Village of Elm Grove  
Wages and Benefits  
2021 Budget

Department	Wages	Overtime	FICA	WRS	Employee WRS	Health/dental	life	Disability	Total
General Gov't	410,200	3,800	31,750	55,700	(27,850)	102,200	2,000	2,000	579,800
Court	58,400		4,600	6,200	(2,825)				66,375
Dispatch	311,750	20,000	25,400	44,800	(22,400)	103,400	725	475	484,150
Police	1,540,000	80,000	124,000	301,500	(110,325)	383,100	3,300	1,700	2,323,275
Fire	209,500		16,025	13,700	(5,750)	-		6,900	240,375
Public Works	367,875	14,000	29,250	47,500	(23,750)	68,100	1,500	600	505,075
Solid Waste	57,625		4,425	5,500	(2,750)	11,500			76,300
Forestry	75,550	2,000	6,250	9,450	(4,725)	4,850	500	80	93,955
Recreation	134,000		10,350	7,450	(3,725)	7,700	45	80	155,900
total in General Fund	3,164,900	119,800	252,050	491,800	(204,100)	680,850	8,070	11,835	4,525,205

Library	308,000		24,000	34,350	(17,175)	16,800	1,050	325	367,350
EMS	264,100		20,200	17,500	(6,200)				295,600
Stormwater	122,200		8,750	14,600	(7,300)	27,250			165,500
Sewer	43,675		3,350	5,750	(2,875)	10,100			60,000
total in Village Budget	3,902,875	119,800	308,350	564,000	(237,650)	735,000	9,120	12,160	5,413,655

*(237,650) employee contributions*

total wages and overtime	<u>4,022,675</u>	net Village WRS cost	<u>\$ 326,350</u>	564,500	Health
Fire on call	(125,000)			150,000	HRA
EMS on call	(170,000)			20,500	Dental
seasonal	<u>(79,000)</u>			<u>735,000</u>	total health and dental
	<u>\$ 3,648,675</u>				



Village of Elm Grove  
2021 Wisconsin Retirement Rates

<u>General Category of Employees</u>					
	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
<u>Components of Contribution</u>					
Employee Required	6.8%	6.7%	6.550%	6.750%	6.750%
Employer Required	6.8%	6.7%	6.550%	6.750%	6.750%
Total	<u>13.60%</u>	<u>13.40%</u>	<u>13.10%</u>	<u>13.50%</u>	<u>13.50%</u>

<u>Public Safety Employees- Police and Fire Chief</u>					
	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Employee Required	6.80%	6.70%	6.55%	6.75%	6.75%
Employer Required	10.60%	10.70%	10.55%	11.65%	11.75%
Total Retirement	<u>17.40%</u>	<u>17.40%</u>	<u>17.10%</u>	<u>18.40%</u>	<u>18.50%</u>
Duty Disability	0.40%	0.46%	0.34%	0.34%	0.34%
Total	<u>17.80%</u>	<u>17.86%</u>	<u>17.44%</u>	<u>18.74%</u>	<u>18.84%</u>

**Village of Elm Grove**  
**2021 Estimated Health Insurance Rates**  
**Current United Healthcare Plan with renewal of 10% 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	<u>\$ 6,500</u>	<u>\$ 13,000</u>

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

<b>at 15% employee contribution</b>						
<b>2021 estimated rates +7.5%</b>	<u>Employee</u>	<u>Village</u>	<u>Total Annual</u>	<u>Cost per Hour based on 2080</u>		
	<u>Annual</u>	<u>Annual</u>		<u>hrs</u>		
				<u>Employee</u>	<u>Village</u>	
<b>United</b>						
Single	1,083.94	6,142.34	7,226.28			
Average HRA Contribution		1,400.00	1,400.00			
	<u>1,083.94</u>	<u>7,542.34</u>	<u>8,626.28</u>	\$ 0.52	\$ 3.63	
Family	2,930.29	16,604.99	19,535.28			
Average HRA Contribution		4,700.00	4,700.00			
	<u>2,930.29</u>	<u>21,304.99</u>	<u>24,235.28</u>	\$ 1.41	\$ 10.24	

<b>at 15% employee contribution</b>						
<b>2020 rates</b>	<u>Employee</u>	<u>Village</u>	<u>Total Annual</u>	<u>Cost per Hour based on 2080</u>		
	<u>Annual</u>	<u>Annual</u>		<u>hrs</u>		
				<u>Employee</u>	<u>Village</u>	
<b>United</b>						
Single	1,008.36	5,713.80	6,722.16			
Average HRA Contribution		1,425.00	1,425.00			
	<u>1,008.36</u>	<u>7,138.80</u>	<u>8,147.16</u>	\$ 0.48	\$ 3.92	
Family	2,675.64	15,162.12	17,837.76			
Average HRA Contribution		4,775.00	4,775.00			
	<u>2,675.64</u>	<u>19,937.12</u>	<u>22,612.76</u>	\$ 1.29	\$ 9.59	

**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 2021 will be \$ 4,606.76 \$ 2.21

2021 Proposed Budget

General Fund

Department	2017	2018	2019	2020		2021
	Actual	Actual	Actual	Budget	Estimate	Budget
<b>Revenue and other funding sources</b>						
Taxes	4,011,775	4,166,082	4,211,589	4,280,665	4,280,665	4,484,570
Intergovernmental	666,978	657,022	647,832	640,890	650,670	610,400
Licenses & Permits	163,144	179,652	270,333	177,400	183,405	180,300
Fines, Forfeitures	176,612	178,038	123,016	165,000	113,850	165,000
Public Charges/Fees	515,225	524,913	527,480	534,500	539,605	543,500
Recreation Fees	160,492	151,697	140,337	167,820	152,331	173,150
Commercial Revenues	284,731	334,908	355,892	327,100	299,964	227,700
<b>Total Revenue</b>	<b>5,978,957</b>	<b>6,192,312</b>	<b>6,276,479</b>	<b>6,293,375</b>	<b>6,220,490</b>	<b>6,384,620</b>
Transfer in from TIF		3,678	3,770	3,865	3,865	3,900
<u>Fund Balance Used/budgeted</u>						
Planned F/B usage	62,576	10,780	99,000	150,000	75,892	150,000
<b>Total Revenue And Budgeted</b>						
Use of Fund Balance	6,041,533	6,206,770	6,379,249	6,447,240	6,300,247	6,538,520

<b>Expenditures</b>						
General Government	1,206,171	1,249,095	1,285,784	1,339,795	1,393,625	1,328,370
Inspections	90,062	99,850	158,505	98,685	103,900	98,685
Municipal Court	90,125	89,709	93,579	100,315	83,695	99,375
Dispatch	505,392	490,687	522,106	539,975	536,494	556,580
Police	2,144,815	2,139,261	2,273,537	2,352,475	2,193,840	2,396,625
Fire	262,578	286,336	287,341	306,610	298,020	289,495
Public Works	825,290	722,354	740,095	752,800	749,385	748,385
Solid Waste	458,599	483,786	510,539	516,630	516,430	522,000
Forestry	132,743	138,686	144,540	148,930	148,930	151,955
Recreation	203,347	206,360	218,223	229,265	262,555	247,050
Contingency	-	-	-	49,880	-	100,000
Transfer of funds	75,000	285,000	145,000	11,810	11,810	-
<b>Total Expenditures</b>	<b>5,994,122</b>	<b>6,191,124</b>	<b>6,379,249</b>	<b>6,447,170</b>	<b>6,298,684</b>	<b>6,538,520</b>

Increase 91,350

Village of Elm Grove  
Schedule of Revenues- General Fund

Account Title	2017 Actual	2018 Actual	2019 Actual	2020			2021 Budget	% change 20-21
				Budget	YTD	Estimate		
<u>Taxes</u>								
Property Tax	4,011,775	4,166,082	4,211,589	4,280,665	4,280,665	4,280,665	4,484,570	5%
<b>Taxes</b>	<b>4,011,775</b>	<b>4,166,082</b>	<b>4,211,589</b>	<b>4,280,665</b>	<b>4,280,665</b>	<b>4,280,665</b>	<b>4,484,570</b>	<b>5%</b>
<u>Intergovernmental Revenue</u>								
State Shared Revenue	80,237	80,237	80,237	80,235	12,036	80,235	80,235	0%
Expenditure Restraint Program	102,949	97,987	88,862	90,850	90,860	90,860	73,225	-19%
Personal Property Tax Aid			21,813	18,565	18,563	18,563	15,500	
Fire Insurance Tax from State	39,317	38,415	41,610	41,500	42,879	42,879	42,750	3%
State Transportation Aids	357,898	375,000	375,000	375,000	281,250	375,000	375,000	0%
State Computer Aid	10,000	10,000	10,000	10,000	14,606	10,000	10,000	0%
Cable TV state aid				10,500	10,651	10,651	10,650	1%
State Aid-Wildlife grant			10,000					
Local Road Improvement Grant	22,516							
State Aid- Covid grant						15,550		
St of WI- Police Training Grant	2,880	3,040	9,106	3,040	4,432	6,932	3,040	0%
County Recycling Rebate	51,181	52,343	11,204	11,200	-	-	-	-100%
<b>Total Intergovernmental Revenue</b>	<b>666,978</b>	<b>657,022</b>	<b>647,832</b>	<b>640,890</b>	<b>475,277</b>	<b>650,670</b>	<b>610,400</b>	<b>-5%</b>
<u>License and Permits</u>								
Liquor License	8,195	7,915	8,070	8,000	8,515	8,515	8,500	6%
Operator License	2,845	3,790	3,260	3,000	2,650	3,000	3,000	0%
Sign License Fee	305	190	200	200	375	425	200	0%
Cigarette License	500	500	500	500	500	500	500	0%
Dog & Cat License	2,878	2,932	3,010	3,000	2,394	3,000	3,000	0%
Other Licenses	1,782	898	1,950	1,000	1,050	1,200	1,000	0%
Fire Inspection Fee	3,500	3,500	3,575	3,500	-	1,750	3,500	0%
Building Permits	86,812	101,520	169,120	100,000	71,141	102,000	100,000	0%
Electrical Permits	29,180	30,731	44,024	30,400	21,590	31,000	31,000	2%
Plumbing Permits	16,720	16,767	26,264	16,500	17,544	23,000	20,000	21%
Occupancy and Other Permits	830	1,360	300	1,600	358	700	700	-56%
Building Board Fee (\$30)	2,370	2,224	2,190	2,500	1,410	1,800	2,400	-4%
Plan Review Fee	3,297	4,450	4,270	4,000	2,200	3,300	3,300	-18%
Zoning/Plan Commission Fees	3,930	2,875	3,600	3,200	3,215	3,215	3,200	0%
<b>License and Permits</b>	<b>163,144</b>	<b>179,652</b>	<b>270,333</b>	<b>177,400</b>	<b>132,942</b>	<b>183,405</b>	<b>180,300</b>	<b>2%</b>
<u>Fines, Forfeitures and Penalties</u>								
Court Fines Collected	265,268	276,633	193,412	250,000	113,887	172,500	250,000	0%
Court Fine Expense	(88,656)	(98,595)	(70,396)	(85,000)	(34,844)	(58,650)	(85,000)	0%
<b>Fines, Forfeitures and Penalties</b>	<b>176,612</b>	<b>178,038</b>	<b>123,016</b>	<b>165,000</b>	<b>79,043</b>	<b>113,850</b>	<b>165,000</b>	<b>0%</b>

Village of Elm Grove  
Schedule of Revenues- General Fund

Account Title	2017 Actual	2018 Actual	2019 Actual	2020			2021 Budget	% change 20-21
				Budget	YTD	Estimate		
<u>Public Charges for Services</u>								
General Government	2,699	3,194	5,372	3,000	4,285	5,000	4,000	33%
Public Safety	2,493	3,082	2,049	2,500	4,014	4,500	3,500	40%
Driveway/Roadcut	3,186	7,234	17,748	8,000	6,048	8,000	8,000	0%
Yard Waste Recycling	2,542	5,852	1,993	2,500	1,214	1,800	2,500	0%
Leaf Bag Revenue	909	856	786	900	-	900	900	0%
Solid Waste User Fee	501,836	503,555	496,772	515,000	517,905	517,905	522,000	1%
Special Brush Pickup (\$60)	1,560	1,140	2,760	2,600	1,200	1,500	2,600	0%
sub-total	515,225	524,913	527,480	534,500	534,666	539,605	543,500	2%
<u>Recreation Department</u>								
Swim Team	10,017	10,997	11,005	10,300	7,850	7,850	11,000	7%
Swimming Lessons	16,667	13,327	10,922	13,500	17,540	17,540	15,000	11%
Swimming Admission Fees	35,879	38,738	36,017	48,525	55,820	55,820	52,000	7%
Pool Rentals	4,540	6,625	6,383	9,295	5,540	5,540	9,500	2%
<i>Revenue from Swimming Pool</i>	<i>67,103</i>	<i>69,687</i>	<i>64,327</i>	<i>81,620</i>	<i>86,750</i>	<i>86,750</i>	<i>87,500</i>	<i>7%</i>
Tennis Team	4,030	4,735	5,045	4,250	5,325	5,325	5,000	18%
Tennis Lesson	5,369	5,339	4,483	4,400	4,595	4,595	4,500	2%
Tennis Court Rental Fees	4,110	991	400	3,900	5,267	5,600	5,000	28%
<i>Revenue from Tennis</i>	<i>13,509</i>	<i>11,065</i>	<i>9,928</i>	<i>12,550</i>	<i>15,187</i>	<i>15,520</i>	<i>14,500</i>	<i>16%</i>
Camp Elm Grove	16,818	11,374	9,315	11,800	11,895	11,895	11,800	0%
Joint Recreation Programming	7,806	7,207	7,255	7,500	2,100	2,400	5,000	-33%
Baseball	9,757	10,167	11,527	12,150	10,036	10,036	12,150	0%
Fitness Classes (aerobics, pila	19,779	19,276	19,543	20,250	10,600	11,500	20,250	0%
Concession Sales	6,504	7,161	5,695	7,000	1,137	1,500	7,000	0%
Picnic Gazebo Reservation Fe	7,419	8,020	6,997	7,000	4,807	5,000	7,000	0%
Youth Activities	7,722	3,266	2,865	4,700	4,795	5,000	4,700	0%
Misc Rec Revenue	575	558	260	600	30	30	600	0%
Adult Programs	3,500	3,916	2,625	2,650	2,497	2,700	2,650	0%
Recreation Department sub-total	160,492	151,697	140,337	167,820	149,834	152,331	173,150	3%
<b>Total Public Charges for Services</b>	<b>675,717</b>	<b>676,610</b>	<b>667,817</b>	<b>702,320</b>	<b>684,500</b>	<b>691,936</b>	<b>716,650</b>	<b>2%</b>

Village of Elm Grove  
Schedule of Revenues- General Fund

Account Title	2017 Actual	2018 Actual	2019 Actual	2020			2021 Budget	% change 20-21
				Budget	YTD	Estimate		
<u>Commercial Revenues</u>								
Cable TV Franchise Fees (2.5%)	63,012	63,197	61,528	51,500	25,822	51,500	51,500	0%
Interest on Investments	35,903	76,384	103,522	120,750	33,142	50,000	25,000	-79%
Interest on Advance to Water 3	22,086	19,785	17,641	17,500	7,871	15,000	13,500	-23%
Other Interest	144	103	484	150	176	200	200	33%
P-card rebate	4,636	6,236	2,746	3,000	1,727	3,400	3,500	17%
Rental of Land	1,400		200	200				-100%
Insurance Dividends/Rebates	22,757	38,511	41,068		45,864	45,864	-	
Cell Tower Revenue	134,793	130,692	128,703	134,000	75,108	134,000	134,000	0%
<b>Commercial Revenues</b>	<b>284,731</b>	<b>334,908</b>	<b>355,892</b>	<b>327,100</b>	<b>189,710</b>	<b>299,964</b>	<b>227,700</b>	<b>-30%</b>
<b>Total Revenues</b>	<b>5,978,957</b>	<b>6,192,312</b>	<b>6,276,479</b>	<b>6,293,375</b>	<b>5,842,137</b>	<b>6,220,490</b>	<b>6,384,620</b>	<b>1.45%</b>
trf fr TIF for admin fee	3,590	3,678	3,770	3,865	3,865	3,865	3,900	
Fund Balance used	62,576	10,780	99,000	150,000	-	75,892	150,000	
<b>es and Fund Balance to be used</b>	<b>6,045,123</b>	<b>6,206,770</b>	<b>6,379,249</b>	<b>6,447,240</b>	<b>5,846,002</b>	<b>6,300,247</b>	<b>6,538,520</b>	<b>1.42%</b>

**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.

PERSONNEL:	Full-time Equivalency (FTE)
Village Manager/Treasurer	1
Village Clerk/Deputy Treasurer	1
Zoning Administrator/Assistant to the Village Manager	1
Finance Director	.75
General Maintenance Employee	1
Administrative Assistant (2 part-time)	1
Assessor	contracted
Total	5.75

Services/Duties

Due to the Village’s small size the people noted above all fall under the category of general government. One person, as compared to a department, usually has the responsibility for certain tasks with specific duties segregated to maintain controls and meet service needs.

- Village Board sets policy and is legislative governing body
- Village Manager responsible for
  - administration and enforcement of policies, programs and ordinances within Village
  - coordinates and supervises all village departments
  - official role of treasurer as defined by state statutes
  - emergency management director
- Village Clerk/Deputy Treasurer
  - Daily responsibilities of Treasurer and Clerk as defined in state statutes
  - Preparation of tax roll
  - Tax collection
  - Accounts payable function
  - Accounts receivable functions
  - Collection of fees

- Cash management
- Administration of licenses
- Elections
- Meeting notices and publications
- Records requests and retention
- Preparation of minutes of Village Board and committee meetings
- Required reporting to state of Wisconsin
- Finance Director
  - Maintenance of Village accounting records
  - Preparation of Village annual financial statement
  - Preparation of Village budget
  - Coordinate annual Village audit
  - Payroll administration
  - Employee benefit administration
- Zoning Administrator/ Assistant to Village Manager
  - Enforcement of building and zoning codes
  - Staff assistance to building board and planning commission
  - Coordinate building permits and projects submitted
  - Assist the Village Manager as needed
- Assessment services for improvements and annual Village-wide reassessment-  
contracted with the City of Brookfield
- 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 Title	2017	2018	2019	2020			2021	% chge
	Actual	Actual	Actual	budget	YTD	Estimate	Budget	19-20
<b>General Government</b>								
Salaries	366,871	377,560	381,990	402,240	311,890	436,700	410,200	2%
Overtime	3,539	2,457	3,659	3,800	378	3,550	3,800	0%
Retirement Benefit Payout				31,500	31,500	31,500		
WI Retirement	50,241	49,514	47,463	54,635	36,786	55,000	55,700	2%
WRS Employee	(25,111)	(24,604)	(23,540)	(27,315)	(18,175)	(27,500)	(27,850)	2%
Life Insurance	1,707	1,920	2,132	2,000	1,670	2,350	2,000	0%
Social Security	27,278	27,970	28,415	33,700	23,142	33,700	31,750	-6%
Health/Dental Insurance	65,985	75,701	75,643	83,000	47,985	90,350	102,200	23%
Disability Insurance	1,520	1,490	1,914	1,600	893	2,000	2,000	25%
<i>wages and benefit subtotal</i>	<i>492,030</i>	<i>512,008</i>	<i>517,676</i>	<i>585,160</i>	<i>436,069</i>	<i>627,650</i>	<i>579,800</i>	<i>-1%</i>
Dues/ Memberships	10,117	8,799	11,345	9,500	6,033	7,500	8,500	-11%
Mileage	1,703	1,333	1,583	1,200	706	1,200	1,200	0%
Miscellaneous	3,100	3,656	2,868	3,000	2,634	3,200	3,000	0%
Election Inspectors	2,389	6,389	1,621	8,000	3,817	8,000	4,800	-40%
Printing-Elections	715	117	305	700	78	700	800	14%
Computer Programming-Electi	650	650	650	650	650	650	1,000	54%
Miscellaneous -Elections	325	2,586	1,438	2,725	3,111	3,500	1,300	-52%
Licenses (dog / background ch	2,518	1,580	3,037	1,800	1,721	2,500	1,800	0%
Tax Roll Preparation/Printing	4,566	4,661	4,638	4,665	2,377	4,665	4,675	0%
WI Dept of Agriculture-	1,184	800	800	800	800	800	800	0%
Auditing Fees	13,380	12,950	14,000	15,000	11,000	15,000	15,000	0%
Elmbrook Humane Society	8,925	8,925	8,925	8,925	5,206	8,925	8,925	0%
Office Equip Maintenance	1,171	1,658	2,331	1,350	1,491	1,750	1,350	0%
Village Copy Equipment	7,946	7,862	8,294	9,000	3,977	8,000	9,000	0%
Computer Maintenance	69,229	69,146	73,271	75,000	75,190	76,000	80,500	7%
Internet Expenses	50,048	36,750	40,636	45,000	38,026	44,000	50,750	13%
GIS Expense	6,956	11,439	13,274	10,000	13,258	15,000	12,000	20%
Assessor Services	66,171	102,780	110,569	114,250	76,074	114,250	117,100	2%
Building Cleaning-contracted	23,100	23,100	23,016	23,100	15,400	23,100	23,100	0%
Payroll Services	5,308	7,224	6,274	6,900	3,959	6,900	6,900	0%
Flexible Benefit Administration	1,251	1,186	1,412	1,200	922	1,200	1,200	0%
HRA Administration	2,530	2,441	2,231	2,600	1,471	2,600	2,600	0%
Wildlife Management	38	838	-	500	765	765	500	0%
Deer Management	1,312	16,955	15,055	1,000	-	1,000	1,000	0%
Legal Expense	22,993	31,458	52,451	35,000	49,500	65,000	35,000	0%
Attorney Retainer	14,280	13,314	14,725	15,400	8,330	15,400	15,400	0%
Zoning/Ordinance Expense	3,157	798	4,489	3,500	-	3,500	3,500	0%
Utilities	95,523	90,874	80,510	95,000	41,570	84,000	85,000	-11%
Blg Maintenance and Supplies	43,772	29,917	36,704	30,000	14,726	30,000	30,000	0%

Village of Elm Grove  
Schedule of Expenditures-General Fund

Account Title	2017	2018	2019	2020			2021	% chge
	Actual	Actual	Actual	budget	YTD	Estimate	Budget	19-20
Office Supplies	4,464	3,060	3,993	3,500	2,215	3,000	3,500	0%
Printing/Publications/Postage	13,352	12,088	12,310	12,000	12,433	15,000	12,000	0%
Uncollectible/ Refunded Taxes	5,053	3,400	5,207	-			-	
July 4th Celebration	14,000	14,000	14,438	14,000	6,373	-	7,000	-50%
Elmbrook Senior Taxi	1,620	1,620	1,620	1,620	1,620	1,620	1,620	0%
Community Relations	3,332	455	405	1,000	280	500	1,000	0%
<i>other expenses subtotal</i>	<i>506,178</i>	<i>534,809</i>	<i>574,425</i>	<i>557,885</i>	<i>405,713</i>	<i>569,225</i>	<i>551,820</i>	<i>-1%</i>
<b>Insurance</b>								
Gen Liab/ Crime/Commercial	36,768	37,101	37,006	37,250	29,909	37,250	37,250	0%
Professional Police Liability	20,354	20,597	20,597	21,500	15,447	21,500	21,500	0%
Business Property/Fire	11,253	11,730	12,629	13,000	14,188	13,000	13,000	0%
Vehicle	29,553	30,667	32,539	33,000	25,485	33,000	33,000	0%
Public Officials	18,515	18,861	18,706	19,000	14,182	19,000	19,000	0%
Workers Compensation	91,520	83,322	72,206	73,000	45,892	73,000	73,000	0%
<i>Business Insurance subtotal</i>	<i>207,963</i>	<i>202,278</i>	<i>193,683</i>	<i>196,750</i>	<i>145,103</i>	<i>196,750</i>	<i>196,750</i>	<i>0%</i>
<b>General Government</b>	<b>1,206,171</b>	<b>1,249,095</b>	<b>1,285,784</b>	<b>1,339,795</b>	<b>986,885</b>	<b>1,393,625</b>	<b>1,328,370</b>	<b>-0.9%</b>

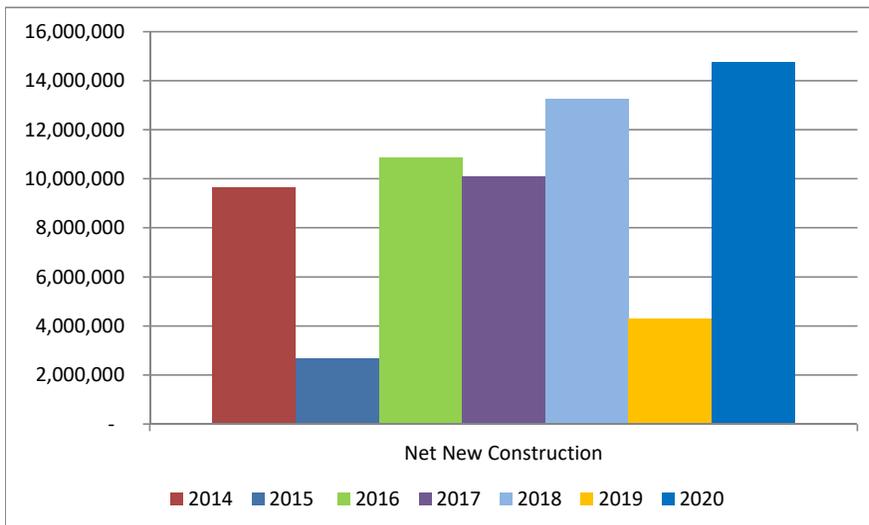
Village of Elm Grove  
Schedule of Expenditures-General Fund

Account Title	2017	2018	2019	2020			2021	change 20-21
	Actual	Actual	Actual	budget	YTD	Estimate	Budget	
<b>Inspection Costs- Contracted with SafeBuilt</b>								
Building	58,146	62,360	110,066	65,000	45,676	68,800	65,000	0%
Electrical	18,795	23,675	28,952	19,760	13,033	20,150	19,760	0%
Plumbing	11,026	10,896	16,915	10,725	11,072	14,950	10,725	0%
Special	2,095	2,919	2,572	3,200	-		3,200	0%
<b>Inspections</b>	<b>90,062</b>	<b>99,850</b>	<b>158,505</b>	<b>98,685</b>	<b>69,781</b>	<b>103,900</b>	<b>98,685</b>	<b>0.0%</b>

<u>Permit revenue including plan review</u>							
Total permit revenue	132,712	149,018	239,408	146,900	110,275	156,000	151,000
% of costs to revenue	68%	67%	66%	67%	63%	67%	65%

Note: 2019 building permits include the Horizon commercial property

<b>Annual Permit Summary</b>							
<u>Year</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Total Permits Issued	837	935	965	967	983	987	
Building Permits Issued	175	237	389	360	410	219	
New Single Family Home	5	7	8	4	3	5	
Net New Construction	9,668,700	2,685,400	10,873,200	10,088,500	13,246,300	4,300,500	14,760,200
% of equalized value	0.99%	0.25%	1.01%	0.91%	1.16%	0.37%	1.18%



## 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	2017 Actual	2018 Actual	2019 Actual	2020			2021 Budget	% change 20-21
					budget	YTD	Estimate		
<b>Municipal court</b>									
1-512-1000	Judge's Salary	13,000	13,050	14,296	15,000	10,385	15,000	15,000	0%
1-512-1060	Court clerks salaries	36,330	38,445	37,639	41,550	19,556	40,250	40,500	-3%
1-512-1065	Court Bailiff	2,595	2,689	2,800	2,900	710	2,700	2,900	0%
1-512-2000	WI Retirement	5,366	5,592	5,419	6,200	2,769	6,100	6,200	0%
	WRS Employee	(2,398)	(2,538)	(2,484)	(2,835)	(1,307)	(2,700)	(2,825)	0%
1-512-2010	Social Security	3,972	4,143	4,194	4,500	2,345	4,500	4,600	2%
	wages and benefit subtotal	58,865	61,381	61,864	67,315	34,458	65,850	66,375	-1%
1-512-1045	Office Supplies	2,666	1,811	918	3,000	524	1,500	3,000	0%
1-512-1070	Judicial Education	1,193	1,467	1,491	1,500	845	845	1,500	0%
1-512-1075	Legal Expense	26,979	24,656	27,825	27,500	7,195	15,000	27,500	0%
1-512-4399	Misc court expenses	422	394	1,481	1,000	323	500	1,000	0%
	other expenses subtotal	31,260	28,328	31,715	33,000	8,887	17,845	33,000	0%
	<b>Court</b>	<b>90,125</b>	<b>89,709</b>	<b>93,579</b>	<b>100,315</b>	<b>43,345</b>	<b>83,695</b>	<b>99,375</b>	<b>-0.9%</b>

Judge is an elected position with a 4 year term. A salary increase was approved by the Village Board affective 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
-------------	-------

### 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	2017 Actual	2018 Actual	2019 Actual	2020			2021 Budget	% change 20-21
					budget	YTD	Estimate		
<b>DISPATCH</b>									
1-520-1000	Salaries	277,613	263,992	286,513	300,750	198,590	295,700	311,750	4%
	Overtime	23,271	22,866	26,306	15,750	13,438	25,000	20,000	27%
	Unemployment					278	278	-	
1-520-2000	WI Retirement	40,199	39,334	40,609	42,700	27,370	43,300	44,800	5%
1-520-2001	WRS Employee	(20,049)	(19,495)	(20,193)	(21,350)	(13,586)	(21,650)	(22,400)	5%
1-520-2005	Life Insurance	570	571	592	625	458	725	725	16%
1-520-2010	Social Security	21,758	20,352	22,303	24,225	14,376	24,525	25,400	5%
1-520-2015	Health/Dental Insurance	92,242	99,731	98,546	110,000	56,437	97,100	103,400	-6%
1-520-2025	Disability Insurance	469	458	459	475	266	460	475	0%
	<i>wages and benefit subtotal</i>	<i>436,073</i>	<i>427,809</i>	<i>455,135</i>	<i>473,175</i>	<i>297,627</i>	<i>465,438</i>	<i>484,150</i>	<i>2%</i>
1-520-3105	Uniforms/Clothing	460	351	147	300	255	300	300	0%
1-520-3300	Communications-Radios	6,294	5,694	5,741	5,700	6,798	7,000	6,300	11%
1-520-3310	Communications-Phone	7,670	8,181	8,549	8,700	4,898	8,600	8,600	-1%
1-520-3315	ProPhoenix/TIME	35,442	29,472	28,470	29,500	26,729	29,500	33,760	14%
	911 Maintenance	16,440	15,461	16,554	18,500	15,689	18,500	19,370	5%
1-520-3420	Training/Conferences	1,723	2,484	3,984	2,500	1,431	1,431	2,500	0%
1-520-3425	Recruitment		483	1,091	100	110	110	100	0%
1-520-3505	Office Supplies/Printing	431	515	221	500	499	500	500	0%
1-520-3510	Office Equipment	859	237	2,214	1,000	5,114	5,115	1,000	0%
	<i>Other expenses-subtotal</i>	<i>69,319</i>	<i>62,878</i>	<i>66,971</i>	<i>66,800</i>	<i>61,523</i>	<i>71,056</i>	<i>72,430</i>	<i>8%</i>
	<b>Dispatch</b>	<b>505,392</b>	<b>490,687</b>	<b>522,106</b>	<b>539,975</b>	<b>359,150</b>	<b>536,494</b>	<b>556,580</b>	<b>3.1%</b>

## 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 2019 statistics- \***

- over 6700 activities annually;
- investigating approximately 4,000 calls for service
- conduct approximately 21,000 business checks annually
- Approximately 500 vacation home checks.
- Officers initiated approximately 2800 traffic contacts, annually.

\*From 2019 December Call for service total activity report

Village of Elm Grove  
Schedule of Expenditures-General Fund

Account Number	Account Title	2017	2018	2019	2020			2021	% change 20-21
		Actual	Actual	Actual	budget	YTD	Estimate	Budget	
<b>Police</b>									
1-521-1000	Salaries and wages	1,430,639	1,436,265	1,456,783	1,522,800	926,388	1,367,000	1,540,000	1%
	Overtime <i>(odd yr includes)</i>	47,998	46,467	129,222	80,000	57,678	125,000	80,000	0%
	Unemployment					2,590	2,590	-	
1-521-2000	WI Retirement	254,875	260,243	270,196	296,850	174,266	280,000	301,500	2%
1-521-2001	WRS Employee share	(98,891)	(98,945)	(103,191)	(108,975)	(64,535)	(105,200)	(110,325)	1%
1-521-2005	Life Insurance	2,573	2,494	2,702	2,600	2,053	3,200	3,300	27%
1-521-2010	Social Security	108,696	109,388	117,002	122,900	65,947	114,500	124,000	1%
1-521-2015	Health/Dental Insurance	319,543	316,717	325,934	354,500	187,870	336,500	383,100	8%
1-521-2025	Disability Insurance	1,609	1,578	1,513	1,700	838	1,700	1,700	0%
	<i>wages and benefit subtotal</i>	<i>2,067,042</i>	<i>2,074,207</i>	<i>2,200,161</i>	<i>2,272,375</i>	<i>1,353,095</i>	<i>2,125,290</i>	<i>2,323,275</i>	<i>2%</i>
1-521-3100	Uniform cleaning/clothing	2,276	2,344	1,409	2,250	885	1,500	1,500	-33%
1-521-3105	New/replacement uniforms	8,128	2,651	9,921	5,000	6,196	8,200	5,000	0%
1-521-3130	Mileage	830	513	958	500	-	-	-	-100%
1-521-3200	Gasoline	24,472	27,282	24,562	30,000	10,661	19,000	25,000	-17%
1-521-3210	Vehicle Maintenance	10,550	4,293	7,485	9,000	2,174	8,000	8,000	-11%
1-521-3215	Other Equipment	485	1,064	571	1,000	545	1,000	1,000	0%
1-521-3400	Dues/Publication	990	895	410	1,000	1,355	1,500	1,500	50%
1-521-3410	Firearms Expense/training	4,950	6,463	6,820	7,000	3,185	6,000	7,000	0%
1-521-3420	Training/conferences	8,142	8,699	7,059	8,000	2,248	7,000	8,000	0%
1-521-3425	Recruitment	2,407	-	1,136	1,000	3,118	4,000	1,000	0%
1-521-3505	Office Supplies/ Printing	2,796	1,509	2,581	2,500	554	2,500	2,500	0%
1-521-3510	Office Equipment Maintenance	698	369	387	1,000	-	-	1,000	0%
1-521-	SCIT/MIU	4,800	5,300	6,350	6,350	6,350	6,350	6,350	0%
1-521-3540	Crime Prevention	1,252	1,793	1,548	2,000	-	-	2,000	0%
1-521-3555	Investigative Supplies	1,895	741	539	2,000	880	2,000	2,000	0%
1-521-3599	Misc Patrol/Crime Expenses	2,307	1,138	1,640	1,500	806	1,500	1,500	0%
	<i>other expenses subtotal</i>	<i>76,978</i>	<i>65,054</i>	<i>73,376</i>	<i>80,100</i>	<i>38,957</i>	<i>68,550</i>	<i>73,350</i>	<i>-8%</i>
	<b>Police</b>	<b>2,144,020</b>	<b>2,139,261</b>	<b>2,273,537</b>	<b>2,352,475</b>	<b>1,392,052</b>	<b>2,193,840</b>	<b>2,396,625</b>	<b>1.9%</b>

**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.

<b>Fire Trucks</b>		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 2012-2019**

	2012	2013	2014	2015	2016	2017	2018	2019
Structure Fires	3	3	2	1		1	2	3
Vehicle Accidents/Rescues	17	17	16	17	25	14	18	16
Vehicle Fires	1	0	1	0	3	1	0	0
Power Lines/Arcing Equipment	8	9	10	21	17	18	6	9
Propane/ Gas Leak or Fire	6	3	7	2	3	7	5	10
Oil/Fuel Spills	1	1	0	4	0	1	4	0
Smoke/ Fumes / CO2 Detector	12	11	15	18	21	15	11	19
Rubbish/ Brush Fires	1	1	2	0	0	2	0	2
Flood Related Calls	0	0	0	0	0	0	0	0
Other Fires/ Electric Problems	4	5	1	3	3	4	4	7
False Alarms (automated)	40	22	34	32	27	23	34	17
Other false alarms					17	7	10	5
Mutual Aid Response	19	27	21	25	21	22	28	31
Misc Service Calls	8	12	13	21	0	0	5	11
	120	111	122	144	137	115	127	130

Village of Elm Grove  
Schedule of Expenditures-General Fund

Account Number	Account Title	2017	2018	2019	2020			2021	% chg 20-21
		Actual	Actual	Actual	budget	YTD	Estimate	Budget	
<b><u>FIRE DEPARTMENT</u></b>									
1-523-1000	Fire Chief, Inspector	45,970	46,085	47,107	50,500	32,353	49,500	44,500	-12%
	Paid on Call wages	86,939	121,257	119,243	125,000	60,009	125,000	125,000	0%
1-523-1200	Daytime Employee Pay	42,750	39,198	38,400	45,600	19,027	40,000	40,000	-12%
	unemployment tax					1,173	1,173	-	
1-523-2020	WI Retirement (VEG employe	14,965	15,944	13,843	16,375	6,544	15,000	13,700	-16%
	WRS- employee share	(6,477)	(7,275)	(6,575)	(6,560)	(3,770)	(4,675)	(5,750)	-12%
1-523-2010	Social Security	13,671	16,101	15,889	17,225	8,670	16,800	16,025	-7%
1-523-2015	Health Insurance	3,567	3,907	4,024	4,450	2,143	2,150	-	-100%
1-523-2000	Life/Disability Insurance	6,649	6,352	6,487	6,900	6,487	6,900	6,900	0%
1-523-2030	unemployment tax			533					
	<i>wages and benefit subtotal</i>	<i>208,034</i>	<i>241,569</i>	<i>238,951</i>	<i>259,490</i>	<i>132,636</i>	<i>251,848</i>	<i>240,375</i>	<i>-7%</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	23,586	11,945	14,626	14,000	15,240	18,000	16,000	14%
1-523-3205	Supplies & Maintenance	11,220	12,290	10,905	11,300	7,157	10,000	11,300	0%
1-523-3300	Uniforms/Clothing	740	983	415	900	187	900	900	0%
1-523-3400	Communications	800	2,588	1,809	2,250	522	1,600	2,250	0%
1-523-3500	Dues/Subscriptions	2,845	1,820	2,336	2,750	2,120	2,750	2,750	0%
1-523-3520	Fire Prevention	1,341	1,192	1,415	1,750	20	20	1,750	0%
1-523-3530	Training/Conferences	1,342	1,279	4,214	1,500	232	232	1,500	0%
	<i>other expense subtotal</i>	<i>54,544</i>	<i>44,767</i>	<i>48,390</i>	<i>47,120</i>	<i>38,148</i>	<i>46,172</i>	<i>49,120</i>	<i>4%</i>
	<b>Fire</b>	<b>262,578</b>	<b>286,336</b>	<b>287,341</b>	<b>306,610</b>	<b>170,784</b>	<b>298,020</b>	<b>289,495</b>	<b>-5.6%</b>

**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	2017 Actual	2018 Actual	2019 Actual	2020			2021 Budget	% change 20-21
					budget	YTD	Estimate		
<b>Public Works</b>									
1-541-1000	Salaries and Wages	332,356	333,579	360,531	365,000	292,222	373,000	367,875	1%
	Overtime	6,673	10,171	14,303	10,000	8,428	17,000	14,000	40%
	Retirement Benefit Payout				11,000				
1-541-2000	WI Retirement	40,297	42,415	45,132	46,700	36,365	47,100	47,500	2%
1-541-2001	WRS Employee share	(20,222)	(21,116)	(22,423)	(23,350)	(18,012)	(23,550)	(23,750)	2%
1-541-2005	Life Insurance	1,705	1,680	1,780	1,850	1,034	1,375	1,500	-19%
1-541-2010	Social Security	25,065	25,547	27,388	29,550	22,633	29,850	29,250	-1%
1-541-2015	Health/Dental Insurance	66,031	59,487	71,049	73,500	42,614	68,000	68,100	-7%
1-541-2025	Disability Insurance	553	588	581	600	346	600	600	0%
1-541-2030	Unemployment								
	<i>wages and benefit subtotal</i>	<i>452,458</i>	<i>452,351</i>	<i>498,341</i>	<i>514,850</i>	<i>385,630</i>	<i>513,375</i>	<i>505,075</i>	<i>-2%</i>
1-541-3000	Telephones/Alarms	1,981	2,672	2,793	2,000	1,666	2,700	2,000	0%
1-541-3010	Utilities	11,079	14,700	12,601	13,750	7,693	13,000	13,750	0%
1-541-3199	Bldg & Grounds Maint	5,127	2,263	7,968	5,000	6,750	7,500	5,000	0%
1-541-3200	Gasoline and Diesel Fuel	25,526	34,682	34,217	40,000	16,617	30,000	36,500	-9%
1-541-3210	Equip Maint & Supplies	64,911	46,646	54,758	50,000	36,331	50,000	50,000	0%
1-542-3100	Signs, posts, line painting	15,614	9,127	22,602	18,000	2,979	18,000	18,000	0%
1-542-3120	Electricity-Street Lighting	18,939	15,111	18,288	17,500	8,011	17,500	17,500	0%
1-542-3130	Street Light Repair	4,400	5,481	7,299	2,000	322	1,000	2,000	0%
1-542-3199	Misc Traffic Control	976	807	1,137	1,000	333	1,000	1,000	0%
1-542-3200	Training/Conferences	1,325	1,025	2,637	2,000	585	1,000	2,000	0%
1-542-3210	Uniforms	854	198	1,584	1,200	150	1,200	1,200	0%
	Facility Dude/Mobile 311	1,996	1,996	1,996	2,000	2,360	2,360	2,360	18%
1-542-3220	Miscellaneous	2,322	1,773	2,299	2,500	2,124	2,750	2,500	0%
1-542-3300	Consulting Services	16,369	8,067	884	5,000	9,788	12,000	5,000	0%
1-543-3100	Pavement Maintenance	161,939	72,618	1,740	30,000	1,654	30,000	30,000	0%
1-543-3200	Winter Road Maint	37,969	51,687	68,031	45,000	44,953	45,000	53,500	19%
1-543-3220	Equipment Rental	1,505	1,150	920	1,000	-	1,000	1,000	0%
	<i>other expense subtotal</i>	<i>372,832</i>	<i>270,003</i>	<i>241,754</i>	<i>237,950</i>	<i>142,316</i>	<i>236,010</i>	<i>243,310</i>	<i>2%</i>
	<b>Public Works</b>	<b>825,290</b>	<b>722,354</b>	<b>740,095</b>	<b>752,800</b>	<b>527,946</b>	<b>749,385</b>	<b>748,385</b>	<b>-0.6%</b>

## 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 curb-side brush pickup to residents 3 times a year. The user fee supports both the contracted pickup and yard waste including funds for replacement of equipment.

### 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 3:30-7:00pm. 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>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Fee per resident	\$215.92	\$227.45	\$238.92	\$238.24	\$238.24	236.50	246.40	254.32
Solid Waste (tons)	2129	1886	1970	1777	1759	1760		
Recycling - (tons)	349	733	693	743	742	689		
% Recycled	14.1%	28%	26%	29.5%	29.7%	28.13		
DPW Hours	1036	1087	813	949	758	954		

Village of Elm Grove  
Schedule of Expenditures-General Fund

Account Number	Account Title	2017 Actual	2018 Actual	2019 Actual	2020			2021 Budget	% chg 20-21
					budget	YTD	Estimate		
<b>Solid Waste</b>									
1-544-1000	Salary and Wages	10,548	10,953	13,401	11,750	7,764	15,000	17,000	45%
1-544-2000	WRS	5,232	5,900	5,112	5,505	2,716	5,330	5,500	0%
	WRS employee	(2,616)	(2,948)	(2,556)	(2,725)	(1,356)	(2,650)	(2,750)	1%
1-544-2010	Social Security	3,774	4,178	4,138	3,950	2,158	4,150	4,425	12%
1-544-2015	Health/dental insur	9,812	10,880	8,844	11,500	4,614	11,500	11,500	0%
1-544-2020	Trf-Admin wages	14,292	14,940	15,372	16,150	7,804	15,500	16,125	0%
1-544-2030	Trf-DPW Labor -brush pickup	24,260	28,764	26,804	24,150	12,658	23,500	24,500	1%
	<i>wages and benefit subtotal</i>	<i>65,302</i>	<i>72,667</i>	<i>71,115</i>	<i>70,280</i>	<i>36,358</i>	<i>72,330</i>	<i>76,300</i>	<i>9%</i>
1-544-3100	Waste Collection	232,944	242,355	247,893	256,750	150,260	257,600	256,100	0%
1-544-3200	Recycling Collection	127,190	131,986	136,000	142,500	81,220	139,400	142,500	0%
1-544-3500	Brush disposal	31,062	34,733	55,531	45,000	27,522	45,000	45,000	0%
1-544-3700	Misc and Hazardous waste	2,101	2,045		2,100		2,100	2,100	0%
	<i>other expense subtotal</i>	<i>393,297</i>	<i>411,119</i>	<i>439,424</i>	<i>446,350</i>	<i>259,002</i>	<i>444,100</i>	<i>445,700</i>	<i>0%</i>
	<b>Solid Waste</b>	<b>458,599</b>	<b>483,786</b>	<b>510,539</b>	<b>516,630</b>	<b>295,360</b>	<b>516,430</b>	<b>522,000</b>	<b>1.0%</b>

<i>User Fee Revenue</i>	501,836	503,555	496,772	515,000	517,905	517,905	522,000
-------------------------	---------	---------	---------	---------	---------	---------	---------

residential user fee	\$ 238.24	\$ 238.24	\$ 236.50	\$ 246.40			\$ 254.32
----------------------	-----------	-----------	-----------	-----------	--	--	-----------

**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.
----------	--

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>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u> <u>YTD</u>
<b>Trees Planted</b>	57	40	45	42	73	41	55	43	35
Trees Pruned							121	258	155
<b>Total Trees Removed</b>	248	221	164	203	310	416	709	459	441
Ash trees removed	71	61	43	45	162	320	600	319	308
Elm trees removed	79	83	40	61	62	57	65	37	50
Elm trees treated	12	13	8	9	7		8	3	5
Ash trees treated			4	6	11		11	11	14

Village of Elm Grove  
Schedule of Expenditures-General Fund

Account Number	Account Title	2017 Actual	2018 Actual	2019 Actual	2020			2021 Budget	% chg 20-21
					budget	YTD	Estimate		
<b>Forestry</b>									
1-561-1000	Salaries and Wages	67,041	65,460	73,266	74,250	46,624	73,500	75,550	2%
	Overtime	1,138	1,817	1,045	1,000	1,936	2,000	2,000	100%
1-561-2000	WI Retirement	8,845	8,993	8,891	9,200	6,560	9,250	9,450	3%
		(4,422)	(4,488)	(4,431)	(4,650)	(3,278)	(4,625)	(4,725)	2%
1-561-2005	Life Insurance	382	390	399	500	329	450	500	0%
1-561-2010	Social Security	5,504	5,462	6,011	6,125	3,933	6,075	6,250	2%
1-561-2015	Health/Dental	3,567	3,907	4,024	4,425	2,857	4,300	4,850	10%
1-561-2025	Disability Insurance	79	79	79	80	46	80	80	0%
	<i>wages and benefit subtotal</i>	<i>82,134</i>	<i>81,620</i>	<i>89,284</i>	<i>90,930</i>	<i>59,007</i>	<i>91,030</i>	<i>93,955</i>	<i>3%</i>
1-561-3200	Tree Care	8,223	10,362	6,837	12,500	928	12,500	12,500	0%
1-561-3300	Pesticides	167	4,217	2,223	4,500	1,448	4,500	4,500	0%
1-561-3350	Emerald Ash Removal	17,865	21,791	15,350	25,000	13,496	25,000	25,000	0%
1-561-3400	Landscaping	14,688	10,786	4,287	5,000	5,036	5,400	5,000	0%
1-561-3500	Tree Planting	8,950	9,500	25,378	10,000	9,406	9,500	10,000	0%
1-561-3700	Training and Misc	716	410	1,181	1,000	1,003	1,000	1,000	0%
	other expenses	50,609	57,066	55,256	58,000	31,317	57,900	58,000	0%
	<b>Forestry</b>	<b>132,743</b>	<b>138,686</b>	<b>144,540</b>	<b>148,930</b>	<b>90,324</b>	<b>148,930</b>	<b>151,955</b>	<b>2.0%</b>

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 2017 – 2020.

	2017	2018	2019	2020		2017	2018	2019	2020
Swimming Lessons- group	341	259	202	305	Camp Elm Grove	171	108	103	105
Swimming Lessons- Private	96	78	75		Sunset Playhouse Programs	16	21	19	CAN
Swimming Team	81	61	83	56	Special events-Elm Grove Campout, winter fest	25	12		55+17
Resident Pool Passes- single	57	34	45	69	Youth Sports Programs	126	49	56	0
Resident Pool Passes – family	63	51	49	35	Youth Programs	77	68	50	61
Non-Resident Pool Passes- single	9	4	11	16	Dance classes (child and adult)	14	21	34	24
Non Resident Pool Passes- family	5	3	2	7	Adult Education	34	49	14	0
Tennis Lessons-group	120	100	92	104	Fitness Classes	311	325	384	210
Tennis Team	35	36	26	37	Softball teams	16	15	16	14
					total	1597	1294	1261	1115

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

Account Number	Account Title	2017	2018	2019	2020			2021	% change 20-21
		Actual	Actual	Actual	budget	YTD	Estimate	Budget	
<b>Recreation Revenue</b>									
1-446-2000	Swim Team	10,017	10,997	11,005	10,300	7,850	7,850	11,000	7%
1-446-3000	Swimming Lesson	16,667	13,327	10,922	13,500	17,540	17,540	15,000	11%
1-446-4000	Swimming Admission Fee	35,879	38,738	36,017	48,525	55,820	55,820	52,000	7%
1-447-7000	Pool Rentals	4,540	6,625	6,383	9,295	5,540	5,540	9,500	2%
	<i>Revenue from Swimming Pool</i>	<i>67,103</i>	<i>69,687</i>	<i>64,327</i>	<i>81,620</i>	<i>86,750</i>	<i>86,750</i>	<i>87,500</i>	<i>7%</i>
1-446-5000	Tennis Team	4,030	4,735	5,045	4,250	5,325	5,325	5,000	18%
1-446-6000	Tennis Lesson	5,369	5,339	4,483	4,400	4,595	4,595	4,500	2%
1-446-7000	Tennis Court Rental Fees	4,110	991	400	3,900	5,267	5,600	5,000	28%
	<i>Revenue from Tennis</i>	<i>13,509</i>	<i>11,065</i>	<i>9,928</i>	<i>12,550</i>	<i>15,187</i>	<i>15,520</i>	<i>14,500</i>	<i>16%</i>
1-446-9000	Camp Elm Grove	16,818	11,374	9,315	11,800	11,895	11,895	11,800	0%
1-447-9420	Joint Recreation Programs	7,806	7,207	7,255	7,500	2,100	2,400	5,000	-33%
1-447-0000	Baseball	9,757	10,167	11,527	12,150	10,036	10,036	12,150	0%
1-447-1000	Fitness Classes	19,779	19,276	19,543	20,250	10,600	11,500	20,250	0%
1-447-2000	Concession Sales	6,504	7,161	5,695	7,000	1,137	1,500	7,000	0%
1-447-3000	Gazebo Reservation Fees	7,419	8,020	6,997	7,000	4,807	5,000	7,000	0%
1-447-6000	Youth Activities	7,722	3,266	2,865	4,700	4,795	5,000	4,700	0%
1-447-9020	Misc Rec Revenue	575	558	260	600	30	30	600	0%
1-447-9050	Adult Programs	3,500	3,916	2,625	2,650	2,497	2,700	2,650	0%
	<b>revenue</b>	<b>160,492</b>	<b>151,697</b>	<b>140,337</b>	<b>167,820</b>	<b>149,834</b>	<b>152,331</b>	<b>173,150</b>	<b>3%</b>

pr 19

<b>Recreation Expenditures</b>									
1-552-1000	Salaries and Wages	102,416	109,621	116,854	121,000	139,572	156,750	134,000	11%
	Unemployment					824	824		
1-552-2000	WI Retirement	6,486	5,508	6,683	7,300	5,102	7,290	7,450	2%
	WI Retirement-Employee	(3,529)	(2,964)	(3,315)	(3,650)	(2,527)	(3,645)	(3,725)	2%
1-552-2005	Life Insurance	45	36	35	45	27	45	45	0%
1-552-2010	Social Security	7,774	8,355	8,909	9,300	10,612	11,990	10,350	11%
1-552-2015	Health/Dental Insurance	6,133	5,569	7,102	7,505	4,276	7,505	7,700	3%
1-552-2025	Disability Insurance	88	75	79	75	46	80	80	7%
	<i>wages and benefit subtotal</i>	<i>119,413</i>	<i>126,200</i>	<i>136,347</i>	<i>141,575</i>	<i>157,932</i>	<i>180,839</i>	<i>155,900</i>	<i>10%</i>
1-552-3100	Utilities-Telephone	1,639	1,175	1,359	1,300	771	1,300	1,300	0%
1-552-3110	Utilities-Heating	2,659	1,814	1,222	2,500	1,151	2,500	2,500	0%
1-552-3120	Utilities-Electricity	8,577	9,953	9,964	9,300	4,038	9,300	10,000	8%
1-552-3130	Operating Expenses	1,424	735	1,298	1,300	1,214	1,500	1,300	0%
1-552-3198	Building and Grounds	6,716	4,558	4,729	5,000	8,418	10,000	5,000	0%
1-552-3180	Program Expenses	5,750	5,105	4,976	6,500	3,840	4,200	6,500	0%
1-552-3140	Pool Expenses	9,746	9,490	13,253	10,000	15,846	17,000	13,000	30%

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

Account Number	Account Title	2017 Actual	2018 Actual	2019 Actual	2020			2021 Budget	% change 20-21
					budget	YTD	Estimate		
1-552-3150	Instructor Fees	12,927	12,690	12,112	13,000	4,071	5,000	13,000	0%
	Joint Recreation Programs	6,795	4,988	4,037	6,440	-	1,500	4,350	-32%
1-552-3200	Swimming Program	1,314	1,621	1,881	1,650	3,866	3,900	3,000	82%
1-552-3300	Tennis Program	1,265	1,272	626	1,300	959	1,300	1,300	0%
1-552-3400	Printing Expense	3,269	6,480	5,021	5,000	2,434	3,200	5,000	0%
1-552-3420	Soda/Snack Expense	4,073	4,797	3,673	4,000	1,703	2,000	4,000	0%
1-552-3490	Office Supplies and Misc	310	43	215	300	334	450	300	0%
1-552-3600	Baseball Program	8,282	5,816	8,496	7,600	3,827	7,600	8,000	5%
1-552-4200	Camp Elm Grove	1,687	1,769	362	1,750	916	916	1,750	0%
1-552-4900	Misc expense	1,824	1,384	2,226	1,500	2,118	2,500	1,000	-33%
1-552-4901	On-line registration fees	2,688	2,732	2,719	3,250	2,172	2,300	3,600	11%
1-552-4905	software fee	1,383	1,383	1,405	4,500	4,500	4,500	4,750	6%
1-552-4910	Training	1,606	2,355	2,302	1,500	392	750	1,500	0%
	<i>other expense subtotal</i>	<i>83,934</i>	<i>80,160</i>	<i>81,876</i>	<i>87,690</i>	<i>62,570</i>	<i>81,716</i>	<i>91,150</i>	<i>4%</i>
	<b>expenditures</b>	<b>203,347</b>	<b>206,360</b>	<b>218,223</b>	<b>229,265</b>	<b>220,502</b>	<b>262,555</b>	<b>247,050</b>	<b>7.8%</b>

<b>Tax levy required</b>	<b>42,855</b>	<b>54,663</b>	<b>77,886</b>	<b>61,445</b>	<b>70,668</b>	<b>110,224</b>	<b>73,900</b>
--------------------------	---------------	---------------	---------------	---------------	---------------	----------------	---------------

Village of Elm Grove  
Schedule of Expenditures-General Fund

Account Title	2017	2018	2019	2020			2021
	Actual	Actual	Actual	budget	YTD	Estimate	Budget
<b>Contingency</b>							
Contingency				49,880	-	-	100,000
total contingency	-	-	-	49,880	-	-	100,000
<b>Transfer to other Funds</b>							
Trf to stormwater	25,000			2,875		2,875	-
trf to library fund			5,000	8,935		8,935	
Trf tp EMS		15,000					
To 5 Year Capital Fund	50,000	270,000	140,000				-
Transfers to Other Funds	75,000	285,000	145,000	11,810	-	11,810	-
<b>Total General Fund</b>							
Expenditures	5,993,327	6,191,124	6,379,249	6,447,170	4,156,129	6,298,684	6,538,520
						increase	91,350
							1.42%

**Village of Elm Grove  
Library**

<b>Library Operations</b>	2017	2018	2019	2020	2020	2021
	Actual	Actual	Actual	estimate	Budget	Budget
Expenditures	421,186	438,700	444,585	443,970	455,960	464,925
<u>Revenue</u>						
Fines and Fees	12,698	11,878	11,980	4,500	12,450	7,500
Other Grants	-			496	335	900
Crossover Lending	30,583	31,135	32,140	3,347	33,470	38,815
Outside Revenue	43,281	43,013	44,120	8,343	46,255	47,215
Village Support	377,905	395,687	400,465	435,627	409,705	417,710
Library Gift Support	51,442	44,957	34,992			

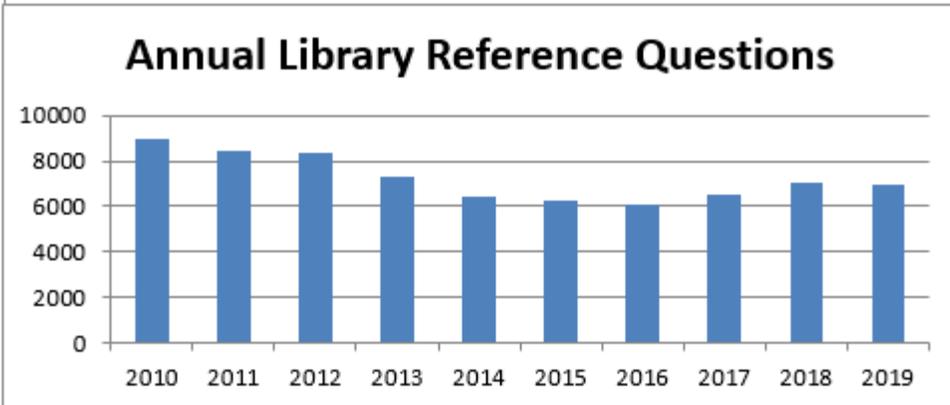
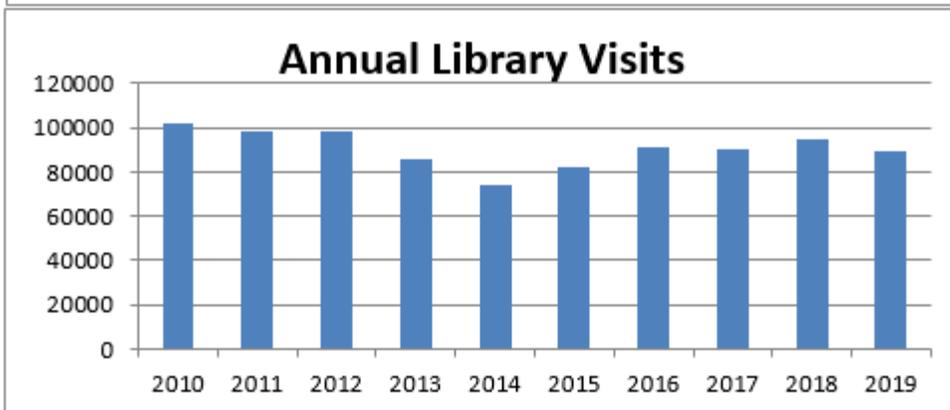
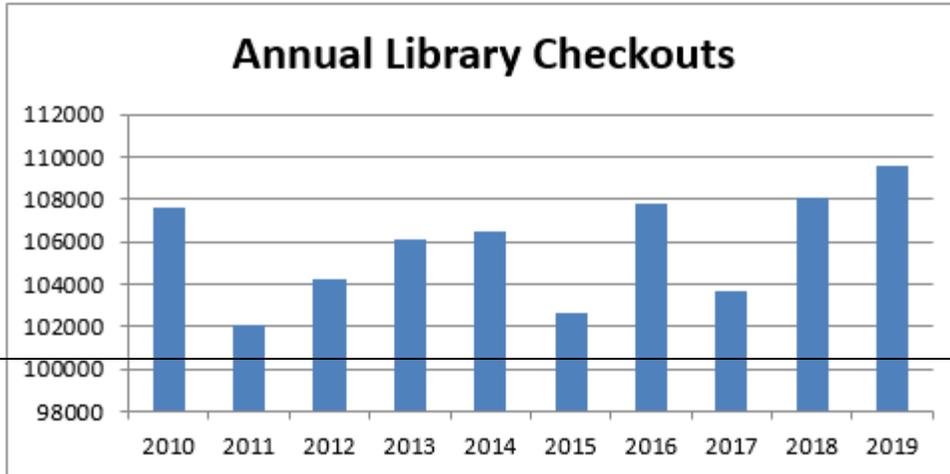
**PERSONNEL:**

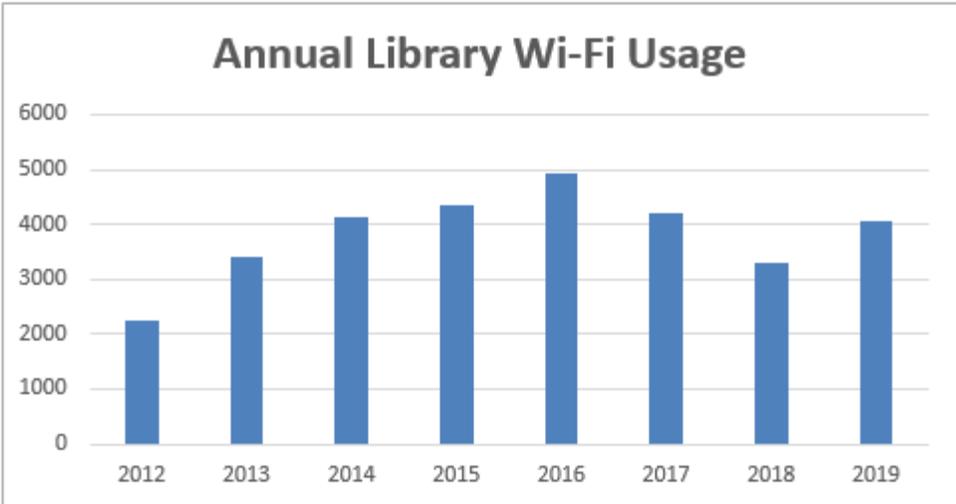
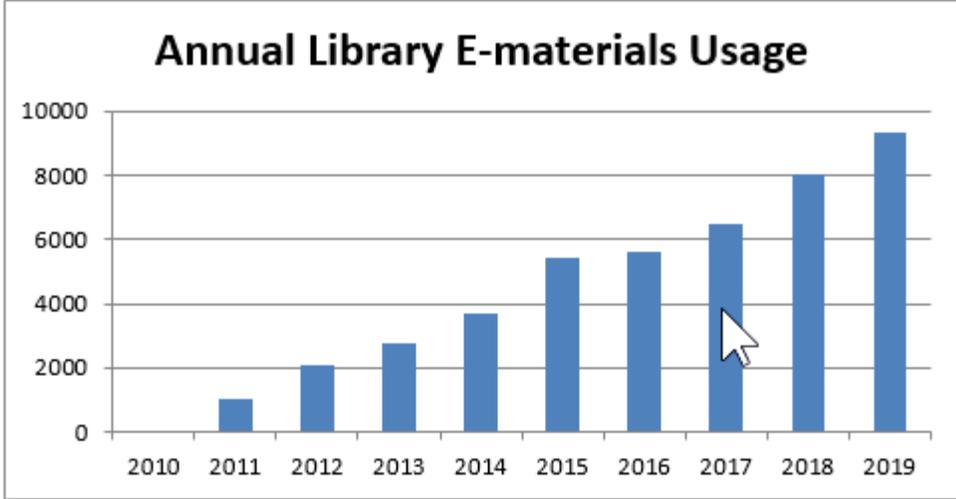
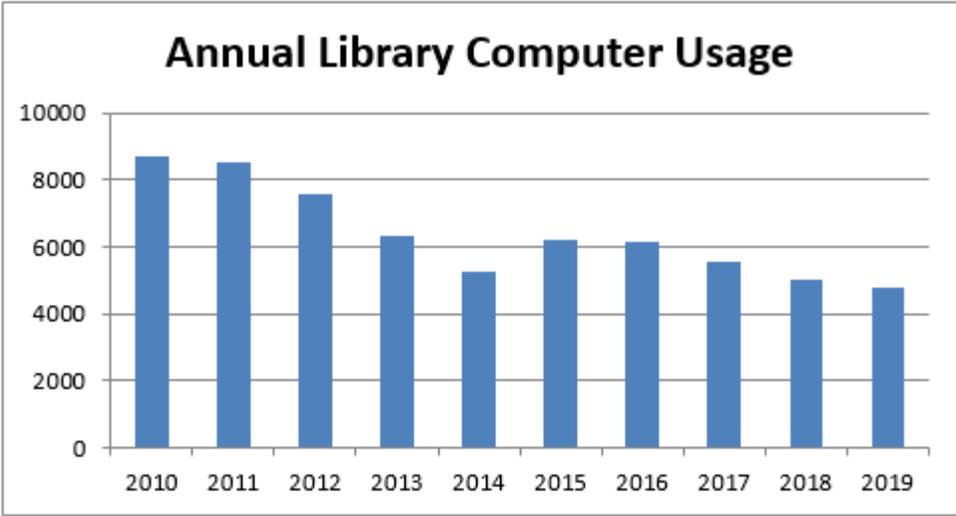
Full-time Equivalency FTE

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	<u>1.20</u>
Total	7.10

Usage Statistics 2019 (from annual report)

Number of Elm Grove residents users:	4,588
Library Hours per week	56
Square Footage of Library	9150
Number of Public Computers	13 includes 6 with internet access
Children's programs:	195 programs, 4,429 attendees
Young Adult programs	20 programs, 1,234 attendees
Adult programs:	45 programs, 1,908 attendees
Total:	260 programs, 7571 attendees





Village of Elm Grove  
Library Fund

Account Number	Account Name	2017 Actual	2018 Actual	2019 Actual	2020			2021 Budget	%change 20-21
					Budget	YTD	Estimated		
<b>Revenue</b>									
6-360-0110	Tax Levy	378,675	389,350	393,000	396,770	396,770	396,770	406,110	2%
6-446-1100	Crossover Lending	30,583	31,135	32,140	33,470	16,735	33,470	38,815	16%
	Other State and County Aid				335	496	496	900	169%
6-446-1000	Misc Revenue	12,698	11,878	11,980	12,450	3,406	4,500	7,500	-40%
6-322-0200	Interest Income	738	2,150	2,510	4,000	1,050	2,000	1,000	-75%
	COVID grant						9,600		
	Transfer fr General Fund			5,000	8,935		8,935		
	Fund Balance Used	(1,508)	4,187	(55)				10,000	
<b>Total Revenue</b>		<b>421,186</b>	<b>438,700</b>	<b>444,575</b>	<b>455,960</b>	<b>418,457</b>	<b>455,771</b>	<b>464,325</b>	<b>2%</b>

<b>Expenditures</b>									
1-551-1000	Salaries	279,735	289,811	292,885	303,550	198,294	287,300	308,000	1%
	Unemployment					4,912	6,000		
1-551-2000	WI Retirement	31,851	32,024	32,713	33,470	22,447	29,575	34,350	3%
	WRS Employee Share	(16,078)	(15,990)	(15,739)	(16,735)	(11,809)	(14,775)	(17,175)	3%
1-551-2005	Life Insurance	842	958	932	900	662	1,000	1,050	17%
1-551-2010	Social Security	21,869	22,672	22,940	23,400	15,566	21,500	24,000	3%
1-551-2015	Health/Dental Insur	14,105	15,346	15,791	16,500	11,529	17,300	16,800	2%
1-551-2025	Disability Insur	238	238	238	325	165	250	325	0%
	<i>Total Wages and Benefits</i>	<i>332,562</i>	<i>345,059</i>	<i>349,760</i>	<i>361,410</i>	<i>241,766</i>	<i>348,150</i>	<i>367,350</i>	<i>2%</i>
1-551-3100	Books	30,459	30,212	30,490	30,525	26,159	30,525	30,525	0%
1-551-3103	Children/Young Adult	10,653	9,205	9,987	10,750	5,088	9,750	9,250	-14%
1-551-3105	Audio/Visual Materials	4,497	6,947	6,529	6,575	3,097	6,575	6,575	0%
1-551-3110	Periodicals	7,229	8,064	8,563	8,000	1,350	8,400	8,400	5%
1-551-3120	Electronic Materials								
	<i>Total Materials</i>	<i>52,838</i>	<i>54,428</i>	<i>55,569</i>	<i>55,850</i>	<i>35,694</i>	<i>55,250</i>	<i>54,750</i>	<i>-2%</i>
1-551-3200	Dues/memberships	778	405	596	675	50	150	675	0%
	Professional Subscription	995	-	995	1,000	995	995	1,000	0%
1-551-3220	Training/Conferences	1,268	1,259	1,022	1,425	-	-	1,425	0%
1-551-3300	Supplies & Equipment	7,518	7,856	7,377	8,150	7,096	7,500	7,500	-8%
1-551-3310	Copy Machine	3,367	3,344	3,071	3,300	1,381	2,800	3,300	0%
1-551-3320	Computer Expense	17,952	20,674	20,342	19,000	23,395	25,000	22,000	16%
1-551-3400	Telephone	860	697	941	900	514	900	900	0%
1-551-3420	Postage	400	400	207	400	-	400	400	0%
1-551-3430	Adult Programs	1,185	1,796	1,582	1,725	777	1,200	1,725	0%
	Youth Programs		1,405	1,315		751	1,000	1,500	
1-551-3435	Mileage	688	622	948	800	98	125	800	0%
1-551-3499	Printing & Misc	775	755	860	1,325	289	500	1,000	-25%
	<i>total other expenditures</i>	<i>35,786</i>	<i>39,213</i>	<i>39,256</i>	<i>38,700</i>	<i>35,346</i>	<i>40,570</i>	<i>42,225</i>	<i>9%</i>
<b>Total Expenditures</b>		<b>421,186</b>	<b>438,700</b>	<b>444,585</b>	<b>455,960</b>	<b>312,806</b>	<b>443,970</b>	<b>464,325</b>	<b>2%</b>

Fund Balance Reconciliation	
Fund Balance 1/1/20	(597)
plus est revenue	455,771
less est expenditures	(443,970)
estimated fund balance 12/31/20	11,204

**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	12
EMTs	10
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	2017 actual	2018 Actual	2019 Actual	2020			2021 Budget	%CHANGE 20-21
					Budget	YTD	Estimate		
<b>Revenue</b>									
8-360-0110	Tax Levy	186,350	186,350	200,000	221,600	221,600	221,600	221,600	0%
8-441-6000	Ambulance Fees	122,417	108,809	106,480	110,000	69,039	110,000	115,500	5%
8-481-1000	Interest	1,225	2,580	3,319	4,500	1,125	2,000	1,000	-78%
	COVID funds					2,267	2,952		
	Trf from General Fund		15,000						
	Fund Balance Applied	6,873	(2,658)	(5,414)				18,000	
	<b>Total Revenue</b>	<b>316,865</b>	<b>310,081</b>	<b>304,385</b>	<b>336,100</b>	<b>294,031</b>	<b>336,552</b>	<b>356,100</b>	<b>6%</b>

**Expenditures**

1-522-1000	Salaries-Admin	2,460	2,460	2,460	2,725	1,640	2,600	2,600	-5%
1-522-1100	Paid-on-Call Wages	157,504	158,675	159,437	170,000	77,957	170,000	170,000	0%
1-522-1200	Police EMT wages	85,973	84,720	85,975	88,150	51,205	75,000	91,500	4%
1-522-2000	WI retirement	15,792	15,554	15,537	16,700	6,756	14,000	17,500	5%
	Employee WRs	(6,037)	(6,112)	(5,966)	(6,000)	(1,197)	(4,500)	(6,200)	3%
1-522-2010	Social Security	18,650	18,619	18,815	20,000	9,899	18,750	20,200	1%
	wages and benefit subtotal	274,342	273,916	276,258	291,575	146,260	275,850	295,600	1%
1-522-3200	Fuel & maintenance	6,270	3,786	6,982	4,300	2,951	4,000	6,300	47%
1-522-3230	Medical supplies	15,190	10,374	11,295	16,000	8,191	14,000	16,000	0%
1-522-3260	Billing Fees	9,318	7,432	7,783	8,400	4,931	7,700	8,400	0%
1-522-3290	Misc (incl software \$1900)	1,895	2,823	2,812	2,800	3,099	3,200	2,800	0%
1-522-3300	Uniforms		1,935	327	1,000	-	500	1,000	0%
1-522-3400	Communications	700	1,547	1,622	1,000	17	500	1,000	0%
1-522-3520	Training	4,995	4,368	4,234	5,100	2,193	4,000	4,600	-10%
1-522-3550	Drill Payments	3,900	3,900	3,900	3,900	3,639	3,900	3,900	0%
1-522-3700	New Equipment	255			2,025		2,025	16,500	
	other expense subtotal	42,523	36,165	38,955	44,525	25,021	39,825	60,500	36%
	<b>Total Expenditures</b>	<b>316,865</b>	<b>310,081</b>	<b>315,213</b>	<b>336,100</b>	<b>171,281</b>	<b>315,675</b>	<b>356,100</b>	<b>6%</b>

Available fund balance 1/1/20	3,355
estimated Revenue	336,552
estimated Expenditures	(315,675)
Estimated Fund Balance 12/31/20	24,232

Assigned Fund Balances	1/1/2020
ACT 102 Grant Funds	10,293
EMS Drill Funds	5,827
Donations- TEMS	885
Donations- Koening Estate	44,690
	61,695

New Equipment

3 pagers	2020	2,025
Lucas Chest compression	2021	16500

Other New Equipment

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

## **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 user fee includes an amount to rebuilt fund balance so the Village has available funds for large sewer projects that arise. In 2019 the Village did major repairs on Victoria Circle prior to repaving the street.

### 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	2017 Actual	2018 Actual	2019 Actual	2020			2021 Budget	%change 20-21
					Budget	YTD	Estimate		
<b>Revenue</b>									
2-322-0110	Sewer Levy for Cap Charge	1,425,000	1,350,000	1,320,000	1,220,000	1,220,000	1,220,000	1,100,000	
	<b>Total Tax Levy</b>	<b>1,425,000</b>	<b>1,350,000</b>	<b>1,320,000</b>	<b>1,220,000</b>	<b>1,220,000</b>	<b>1,220,000</b>	<b>1,100,000</b>	<b>-10%</b>
2-322-0100	User Charges	930,840	1,033,498	1,012,947	1,051,000	939,287	1,040,000	1,119,800	7%
2-322-0200	Interest Income	7,839	24,450	37,985	45,000	13,200	20,000	9,000	-80%
2-322-0300	Miscellaneous Income	151	314	91	-				
	MMSD PPII reimb	65,861							
	<b>Total Revenue</b>	<b>2,429,691</b>	<b>2,408,262</b>	<b>2,371,023</b>	<b>2,316,000</b>	<b>2,172,487</b>	<b>2,280,000</b>	<b>2,228,800</b>	<b>-4%</b>

<b>Expenditures</b>									
	MMSD Capital Charges	1,587,541	1,620,953	1,507,328	1,402,500	1,385,174	1,385,174	1,425,300	1.6%
2-323-0100	MMSD User Charges	328,731	362,836	370,608	380,000	186,706	374,706	387,000	1.8%
2-323-0300	Inspection/Engineering	15,470	10,967	16,608	15,000	8,255	15,000	15,000	0.0%
2-323-0400	Repair/maintenance	63,479	57,653	65,420	70,000	10,349	60,000	70,000	0.0%
	Projects-PPII	89,500	13,845	5,853		400	400		
	Project-design streambank stabilizaiton						17,000		
	Emergency- Victoria Circle			195,415					
	Emergency- Elm Grove Rd						40,000		
2-570-6100	New Equipment	7,820	9,811		-				
2-323-0500	Administrative Transfer	55,745	58,110	54,451	60,000	27,890	55,800	60,000	0.0%
2-323-0600	Legal and Audit	2,450	2,750	2,750	4,000	2,750	4,000	3,000	-25.0%
2-519-3440	Insurance	15,179	15,099	14,996	16,500	12,846	16,500	16,000	-3.0%
2-323-0800	Utilities/Misc	2,588	3,992	2,261	4,000	1,167	2,500	2,500	-37.5%
2-324-0515	Trf to Stmwtr-Green Infrastructure and streambank			100,000	140,000	140,000	140,000	200,000	42.9%
	Expenditures other than MMSD Capital	580,962	535,063	828,362	689,500	390,363	725,906	753,500	
	<b>Total Expenditures</b>	<b>2,168,503</b>	<b>2,156,016</b>	<b>2,335,690</b>	<b>2,092,000</b>	<b>1,775,537</b>	<b>2,111,080</b>	<b>2,178,800</b>	<b>4.1%</b>

rebuild f/b 50,000

Fund Balance 1/1/20	1,326,370
plus est revenue	2,280,000
less est expenditures	(2,111,080)
estimated fund balance 12/31/20	<u>1,495,290</u>

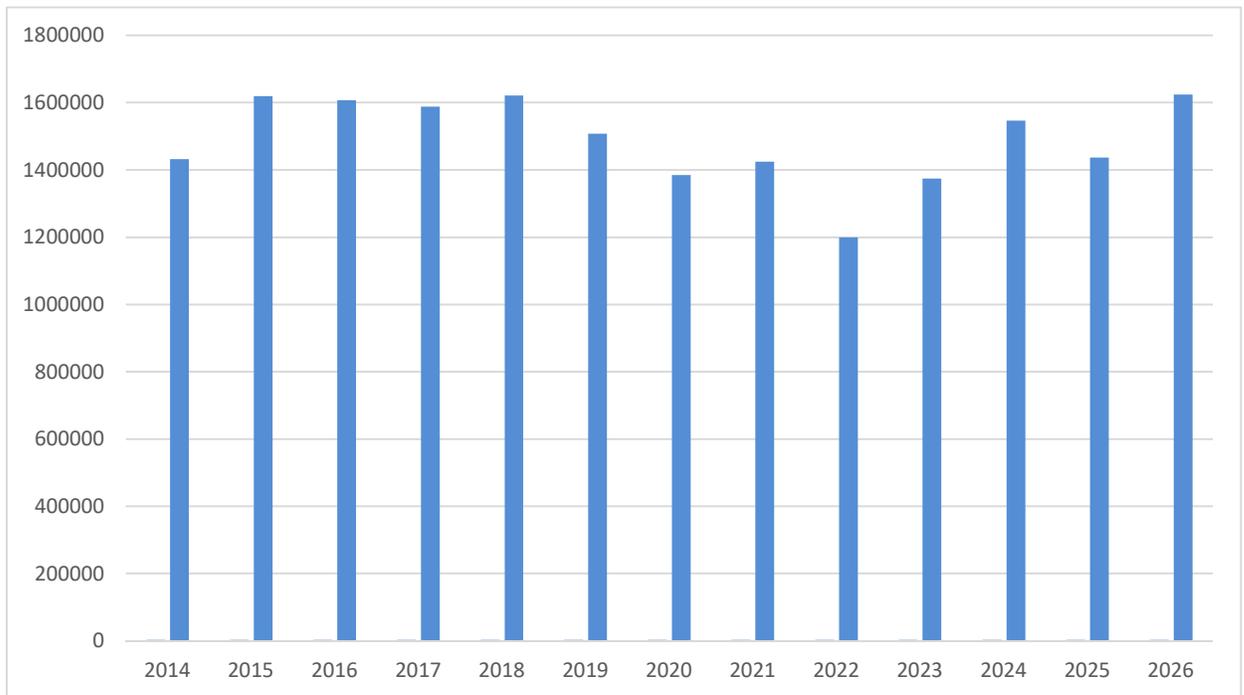
	sewer fees	increase	
2021	367.72	20.72	5.97%
2020	347.00	11.20	
2019	335.80	-	
2018	335.80	31.64	
2017	304.16		

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 \$100,000 transfer to the stormwater to begin setting aside funds for future projects and also a \$100,000 transfer for the streambank stabilization project that is threatening the integrity of the sanitary manhole

**Village of Elm Grove  
Projected Capital Charge**

<b>MMSD Capital Charge is based on Equalized Value</b>						
		Equalized Value	Actual/expected rate per MMSD**	Annual Charge	Increase	Due April of
2013	3.3% decrease	955,610,000	\$ 1.499	<b>1,432,459</b>	<b>#VALUE!</b>	2014
2014	8.0% increase	1,030,237,100	\$ 1.571	<b>1,618,502</b>	<b>186,043</b>	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	<b>1,587,295</b>	<b>(19,445)</b>	2017
2017	2.44% increase	1,106,294,100	\$ 1.465	<b>1,620,953</b>	<b>33,658</b>	2018
2018	2.36% increase	1,132,773,400	\$ 1.331	<b>1,507,721</b>	<b>(113,232)</b>	2019
2019	7.19% increase	1,214,228,700	\$ 1.058	<b>1,385,174</b>	<b>(122,547)</b>	2020
2020	2% increase	1,244,717,100	\$ 1.145	<b>1,425,201</b>	<b>40,027</b>	2021
2021	estimate 3.0% increase	1,282,058,613	\$ 0.936	<b>1,200,007</b>	<b>(225,194)</b>	2022
2022	estimate 3.0% increase	1,320,520,371	\$ 1.041	<b>1,374,662</b>	<b>174,655</b>	2023
2023	estimate 3.0% increase	1,360,135,982	\$ 1.137	<b>1,546,475</b>	<b>171,813</b>	2024
2024	estimate 3.0% increase	1,400,940,061	\$ 1.026	<b>1,437,365</b>	<b>(109,110)</b>	2025
2025	estimate 3.0% increase	1,442,968,263	\$ 1.125	<b>1,623,339</b>	<b>185,974</b>	2026

*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. The Village continues to pursue daylighting and applying for grant funding to assist with the project.

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	2017 Actual	2018 Actual	2019 Actual	2020			2021 Budget	% change 20-21
				Budget	YTD	Estimate		
<b>Revenue</b>								
Operating Revenue								
Tax Levy	179,000	179,000	179,000	175,000	175,000	175,000	170,500	-3%
Stormwater Utility Fee	431,920	437,025	441,092	444,600	366,841	444,600	449,133	1%
Culvert Installations	14,044	6,068	8,952	6,000	-	6,000	6,000	0%
Interest Income	1,718	3,407	3,940	9,000	2,875	4,500	2,400	-73%
	<i>626,682</i>	<i>625,500</i>	<i>632,984</i>	<i>634,600</i>	<i>544,716</i>	<i>630,100</i>	<i>628,033</i>	-1%
Other Sources								
NR216 Grant-State (\$49,083=50%)				49,000		-	49,000	
Grant-Underwood Creek			69,485		56,082	56,082	225,000	
Grants (MMSD. Friends of	90,000		94,237					
Transfer from sewer -green infrastructure/streambank			100,000	140,000	140,000	140,000	200,000	
Fund Balance Applied	(12,274)	129,047	(55,919)					
<b>Total Revenue</b>	<b>704,408</b>	<b>754,547</b>	<b>840,787</b>	<b>823,600</b>	<b>740,798</b>	<b>826,182</b>	<b>1,102,033</b>	<b>34%</b>

<b>Expenditures</b>								
Operating Expenses								
Consulting Services	11,323	13,965	36,521	12,500	12,882	16,000	15,000	20%
Admin and DPW Labor	159,480	156,204	154,002	162,875	83,824	167,650	165,500	2%
Legal And Audit	4,350	4,650	4,350	5,000	2,750	5,000	5,000	0%
Infrastructure Maintenance	62,808	54,971	53,487	60,000	28,765	60,000	60,000	0%
Pond maintenance	12,788	5,243	4,806	7,500	2,602	5,000	5,000	-33%
<i>subtotal</i>	<i>250,749</i>	<i>235,033</i>	<i>253,166</i>	<i>247,875</i>	<i>130,823</i>	<i>253,650</i>	<i>250,500</i>	1%
Stormwater Projects								
NR216 Planning (total cost \$98,166)		23,365	74,741	15,000	8,820	15,000		
Underwood Creek Stabilization							425,000	
Underwood Creek Restoration-Tonowonc		20,500	101,263					
Creek Daylighting Design	72,939	91,231	38,698					
<i>subtotal</i>	<i>72,939</i>	<i>135,096</i>	<i>214,702</i>	<i>15,000</i>	<i>8,820</i>	<i>15,000</i>	<i>425,000</i>	
Trf to Debt Service (2025)	380,720	384,418	372,919	386,519	386,519	386,519	394,719	2%
<i>subtotal</i>	<i>380,720</i>	<i>384,418</i>	<i>372,919</i>	<i>386,519</i>	<i>386,519</i>	<i>386,519</i>	<i>394,719</i>	2%
<b>Total Expenditures</b>	<b>704,408</b>	<b>754,547</b>	<b>840,787</b>	<b>649,394</b>	<b>526,162</b>	<b>655,169</b>	<b>1,070,219</b>	<b>65%</b>

31,814

Fund Balance 1/1/20	3,341
Revenue	826,182
expense	(655,169)
Fund Balance 12/31/20	<u>174,354</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- <del>2010</del>	\$ 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	<u>1184.5</u>
Total REUs	<u><u>3,367</u></u>

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

2006	\$ 79.00	\$ 153,892	\$ 3,358	\$ 17,933	\$ 93,576	\$ 268,759	\$ 238,831
2007	\$ 91.00	\$ 177,268	\$ 3,868	\$ 20,657	\$ 107,790	\$ 309,583	\$ 278,558
2008	\$ 99.00	\$ 192,852	\$ 4,208	\$ 22,473	\$ 117,266	\$ 333,698	\$ 300,675
2009	\$ 109.00	\$ 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	2017 Actual	2018 Actual	2019 Actual	2020			2021 Budget
				Budget	YTD	Estimate	
<b>Revenue</b>							
Tax Levy	-	-	-	146,813	146,813	146,813	187,304
Interest Income	4,088	7,550	11,900	14,500	2,550	4,500	4,500
Interest on Advance	3,123	7,872	12,639	16,000		1,000	1,000
<u>Interfund Transfers</u>							
From Capital -	2,918	-		-			
From Stmwtr Utility	380,720	384,418	372,919	386,519	386,519	386,519	394,719
From Stmwtr TIF	507,673	549,473	590,273	610,073	610,073	610,073	639,273
<u>other financing</u>							
State Trust Fund Loan			1,036,247				
total revenue	898,522	949,313	2,023,978	1,173,905	1,145,955	1,148,905	1,226,796
<b>Expenditures</b>							
Principal	727,918	787,918	832,918	1,977,918	1,978,318	1,978,318	1,065,598
Interest and fees	163,391	148,891	133,171	204,651	175,654	204,651	158,447
total expenditures	891,309	936,809	966,089	2,182,569	2,153,972	2,182,969	1,224,045

<u>Debt Service Fund Balance Summary</u>	
Balance at 1/1/20	1,953,074
revenue (per above)	1,148,905
expenditures	(2,182,969)
Est Balance at 12/31/20	919,010
Advanced to TIF fund	(850,000)
Est Available 12/31/20	69,010

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  
12/31/2020

	Original Balance	Balance @ 1/1/20	Additons	Payments	Balance @ 12/31/20	2021 Payments		
						Principal	Interest	total
						#1-591-3100	#1-592-3100	
<b>Stormwater Project</b>								
GO Refunding Bonds 2012	9,450,000	5,500,000		880,000	4,620,000	935,000	98,992	1,033,992
Trunked Radio Infrastructure								-
Note -Waukesha County	23,346	8,756		2,918	5,838	2,918	-	2,918
<b>HVAC Project</b>								
State Trust Fund Loan	1,000,000	1,000,000		1,000,000	-			-
State Trust Fund Loan	190,000		190,000		190,000	37,680	2,811	40,491
<b>Capital Projects and HVAC refinancing</b>								
GO Bonds	2,425,000	2,355,000		95,000	2,260,000	90,000	56,644	146,644
		8,863,756	190,000	1,977,918	7,075,838	1,065,598	158,447	1,224,045

Summary of Notes:	Date of Issue	Interest Rate	Principal Due	Interest Pymt date	Original Amount	Balance 12/31/20
<b>Stormwater Project</b>						
GO Refunding Bonds 2012	2012	1.0-2.25%	8/1/12-25	2/1 & 8/1	9,450,000	4,620,000
<b>Trunked Radio Infrastructure</b>						
Note -Waukesha County	2014	0.00%	-	n/a	23,346	5,838
<b>HVAC Project</b>						
State Trust Fund Loan	2020	2.50%	3/15/21-26	.3/15	190,000	190,000
<b>Capital Projects and HVAC refinancing</b>						
GO Bonds	2019		3/1/20-39	3/1 & 9/1	2,355,000	2,260,000
						\$ 7,075,838

<u>Village debt limit is 5% of equalized value</u>		
value	as of 1/1/20	\$ 1,278,185,200
	maximum	5%
		<u>\$ 63,909,260</u>
	add'l borrowing available	\$ 56,833,422

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		
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
	<u>1,850,000</u>	<u>122,551</u>	<u>1,972,551</u>	<u>2,770,000</u>	<u>174,823</u>	<u>2,944,825</u>	<u>4,620,000</u>	<u>297,376</u>	<u>4,917,376</u>

	5 Yr State Trust Fund Loan-Excavator			2019 GO Debt			total including State trust fund		
2021	37,680.00	2,811.00	40,491.00	90,000	56,644	146,644	1,062,680	158,447.00	1,221,127
2022	36,683.00	3,808.00	40,491.00	95,000	53,869	148,869	1,096,683	137,969.00	1,234,652
2023	37,600.00	2,891.00	40,491.00	100,000	50,944	150,944	1,132,600	113,621.00	1,246,221
2024	38,534.00	1,957.00	40,491.00	100,000	47,944	147,944	978,534	88,294.00	1,066,828
2025	39,503.00	988.00	40,491.00	105,000	44,869	149,869	1,029,503	65,770.00	1,095,273
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
	<u>190,000</u>	<u>12,455</u>	<u>202,455</u>	<u>2,260,000</u>	<u>562,501</u>	<u>2,822,501</u>	<u>7,070,000</u>	<u>872,332</u>	<u>7,942,332</u>

Village of Elm Grove  
TIF Special Revenue Fund

Account Name	2017 Actual	2018 Actual	2019 Actual	2020			2021 Budget
				Budget	YTD	Estimate	
<b>Revenue</b>							
Tax Increment -Initial Project	533,806	446,737	413,949	404,300	426,323	426,323	395,731
Tax Increment - MSP/Heritage	164,345	169,502	196,127	197,650	208,713	208,713	187,953
Total Tax Increment	698,151	616,239	610,076	608,940	635,036	635,036	583,684
State Computer Aid	8,814	8,943	9,160	9,160	9,160	9,160	9,160
Personal Property Aid			1,960	11,662	11,662	11,662	21,364
New Property Connection fees	4,629			-	5,827	5,827	-
	711,594	625,182	621,196	618,100	661,685	661,685	614,208

<b>Expenditures</b>							
Trf to Debt Service -TIF	507,673	549,473	590,273	610,073	610,073	610,073	639,273
Trf to General Fund	3,590	3,678	3,770	3,865	3,865	3,865	3,962
Developer Incentive- MSP/Heritage	63,701	75,617	99,822	103,400	120,394	120,394	95,491
Administrative Expense-Legal/Audit	3,550	1,550	1,550	3,000	150	3,000	3,000
Interest Expense on Advances	25,209	27,657	30,280	31,385	7,871	15,000	14,500
<i>subtotal- TIF expenditures</i>	<i>603,723</i>	<i>657,975</i>	<i>725,695</i>	<i>751,723</i>	<i>742,353</i>	<i>752,332</i>	<i>756,226</i>
Other Use of Funds							
Repayment of Advance							
Debt Service	(121,505)	28,271	(179,406)	(178,018)		(166,928)	(3,522)
Municipal Water- MSP/Herita	77,130	75,000	74,907	75,000		74,895	75,000
<i>subtotal- other use of funds</i>	<i>(44,375)</i>	<i>103,271</i>	<i>(104,499)</i>	<i>(103,018)</i>	<i>-</i>	<i>(92,033)</i>	<i>71,478</i>
<b>Total</b>	559,348	761,246	621,196	648,705	742,353	660,299	827,704

Village of Elm Grove  
TIF Special Revenue Fund

Account Name	2017	2018	2019	2020			2021
	Actual	Actual	Actual	Budget	YTD	Estimate	Budget
<b>Initial TIF Project- Stormwater Management</b>							
<b>Revenue</b>							
Tax Increment -Initial Project	533,806	446,737	413,949	404,300	426,323	426,323	395,731
State Computer Aid	8,814	8,943	9,160	9,160	9,160	9,160	9,160
Personal Property Tax Aid			1,960	11,662	11,662	11,662	21,364
Revenue- Initial Project	542,620	455,680	425,069	425,122	447,145	447,145	426,255
<b>Expenditures</b>							
Trf to Debt Service -TIF	507,673	549,473	590,273	610,073	610,073	610,073	639,273
Administrative Expense-Legal/Audit	3,550	1,550	1,550	3,000	150	3,000	3,000
Interest Expense on Advances	3,123	7,872	12,639	16,000	-	1,000	1,000
Initial Project expenditures	514,346	558,895	604,462	629,073	610,223	614,073	643,273
Payback (increase) of Advance	28,274	(103,215)	(179,393)	(203,951)		(166,928)	(217,018)

<b>Amendment- Heritage/MSP Project</b>							
<b>Revenue</b>							
Tax Increment - MSP/Heritage	164,345	169,502	196,127	197,650	208,713	208,713	187,953
New Property Connection fees	4,629	-	-		5,827	5,827	-
Revenue- amendment 1	168,974	169,502	196,127	197,650	214,540	214,540	187,953
<b>Expenditures</b>							
Interest Expense on Advances	22,086	19,785	17,640	15,386	7,871	15,386	13,500
Administrative Expenses	3,590	3,678	3,770	3,865	3,865	3,865	3,962
Developer Incentive- MSP/Heritage	63,701	75,617	99,822	103,400	120,394	120,394	95,491
Amendment Expenditures	89,377	99,080	121,232	122,651	132,130	139,645	112,953
Payback (increase) of Advance	79,597	70,422	74,895	74,999		74,895	

75,000

Advances from other Funds				
	Debt Service	Gen Fund	Sewer	
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	179,393	(75,000)		
	846,478	577,627		
2020 estimated- original	3,522		167,020	
2020 estimated Heritage water		(75,000)		
	850,000	502,627	167,020	1,519,647

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  
Library Gift Fund

Account Name	2017 Actual	2018 Actual	2019 Actual	2020			2021 Budget
				Budget	YTD	Estimate	
<u>Revenue</u>							
Donations	41,792	45,167	54,927		19,071		
Interest	511	1,035	1,465		360		
<u>Revenue</u>	42,303	46,202	56,392	-	19,431	-	-

<u>Expenditures</u>							
Expenditures	51,442	44,957	34,992		12,703		

Balance \$ 40,498 \$ 61,898

This fund is for gifts received by the library and is overseen by the Library Board. The Village does not budget for this fund on an annual basis because it is supported entirely through donations. The funds are part of the Village and our included in our financial reports. Per our auditors recommendation it should be included in the budget process through a year end budget amendment if it has not been previously budgeted. Above provides a summary of recent year's activity and the current year to date figures to allow the committee, board, and public to see the additional support our library receives. One of the major contributors is the Friends of the Elm Grove Library (FOEGL) and their fund raiser,s such as Lights of Love and the used book sale, allow for substantial additions to materials in the library. They have also provided funds for the children's area and study room renovations and programs

Village of Elm Grove  
Donation Fund

Account Name	2018 Actual	2019 Actual	2020 Budget	2020 YTD	2020 Estimate	2021 Budget
<b>Revenue</b>						
Donations	75,512	208,838		15,049	16,000	
Interest	725	1,820		150	250	
<u>Revenue</u>	76,237	210,658	-	15,199	16,250	-

<b>Expenditures</b>						
Expenditures	27,707	34,658		8,286	8,286	
Trf to capital budget-splashpad		228,386				

fund balance -year end 25,000

Current year expenditures

Flower baskets	2,350
Concerts in the Park	1,956
Movies in the Park	1,730
EMS training	1,350
Pickle ball court lining	900
	<u>8,286</u>

Balances available

Police	7,000
Recreation -fish/concerts/movies	4,000
Trees for Park 2021	5,000
Fire includes K Blaedow memorial	<u>8,500</u>
	24,500

Village of Elm Grove  
2021 Capital Budget

<u>Revenue</u>		
Tax Levy		733,327
Interest		15,000
Computer Aid		4,000
State Transportation Aid (recd 2021 est 10/1/20 reduced \$12,000)		60,000
Local Road Improvement Aid		22,000
User Fees		25,500
Splash Pad Donation		5,000
	subtotal	864,827
Outside funding		
		-
	<u>Total Revenue</u>	864,827

<u>Expenditures</u>		
<u>General Government</u>		
Building Upgrades- Fire	28,500	
Entry Door Lock system	27,000	
		55,500
<u>Police</u>		
Patrol Vehicles	-	
Building Upgrades- Police	35,000	
Office Furniture Updates	35,000	
		70,000
<u>Fire</u>		
Turnout Gear and Equipment	18,000	18,000
<u>EMS</u>		
New Ambulance-	53,000	53,000
<u>Public Works</u>		
asphalt roller	17,500	
		17,500
<u>Recreation</u>		
Ball diamonds	7,500	
Pool maintenance	10,000	
water heater for pool house	10,000	
Pool circulation motor pump	10,000	
		37,500
<u>Library</u>		
space needs assessment	5,000	5,000
<u>New Equipment</u>		
3 ballistic vests	2,100	
SCIT Bearcat (annual 5 year payment)	7,000	
		9,100
<u>Street paving</u>		
2021 scheduled paving	241,000	241,000
	<u>Total Expenditures</u>	506,600

Proposed Changes to Capital Budget from initial meeting

Department		change amount	levy effect	tax Levy
	Tax Levy Required at 9/10/20 meeting			\$ 936,500
	reduction in transportation aid (recd from state 10/1/20)			\$ 12,000
	Current tax levy required			<u>\$ 948,500</u>
Gen Gvt	Postpone Village Hall and basement updates from 2022 to 2023	\$ 60,000	\$ (12,000)	
Police	Eliminate police squad replacement in 2021	\$ (47,000)	\$ (47,000)	
Police	Increase squad replacements in 2022 to include new lightbars	\$ 15,000	\$ 12,000	
Police	Increase squad replacement in 2023 for detective van with custom storage	\$ 11,000	\$ 6,600	
	remove Lucas chest compression and purchase with 2020 operation surplus due to open police officer positons	\$ (16,300)	\$ (13,050)	
EMS	Postpone LifePak 15 Defibrillator with Capnography from 2021 to 202	\$ 10,250	\$ (4,100)	
EMS	Move Stryker power cot from 2023-2022	\$ 34,000	\$ 6,800	
DPW	Postpone replacement swap loader truck until 2026	\$ 100,000	\$ (20,000)	
DPW	Increase solid waste fee \$11,000 to offset lost recycling rev- Ploader replacement		\$ (11,000)	
Infrastructure	Postpone repaving of DPW facility until 2026	\$ 162,750	\$ (32,550)	
Recreation	remove shade structure/roof over pool locker room	\$ (50,000)	\$ (10,000)	
Fire	reduce funding of future fire trucks from \$50,000 to \$25,000	\$ (25,000)	\$ (25,000)	
Debt	transfer funds available in debt service from investment earnings on a	\$ 50,000	\$ (50,000)	
				<u>\$ (199,300)</u>
DPW	move storage building 1 year	\$ (20,000)		\$ (20,000)
general	additional funding unallocated			\$ 4,127
	New proposed tax levy			<u><u>\$ 733,327</u></u>

Village of Elm Grove  
5 Year Capital Budget  
Years 2021-2025

Department/Capital Item	2021	2022	2023	2024	2025	total 21-25
<b>General Government</b>						
Building Upgrades- Fire	28,500					28,500
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
Phone system					40,000	40,000
<b>General Government Total</b>	<b>55,500</b>	<b>150,000</b>	<b>196,650</b>	<b>78,500</b>	<b>40,000</b>	<b>520,650</b>

<b>Police</b>						
Patrol Vehicles		91,000	50,000	76,000	39,000	256,000
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
Taser and body cameras- ongoing annual cost \$47650					68,250	68,250
<i>carried forward from 2019</i>						-
Building upgrades- police department	35,000					35,000
Office furniture replacement	35,000					35,000
<b>Police Total</b>	<b>70,000</b>	<b>197,725</b>	<b>80,000</b>	<b>76,000</b>	<b>107,250</b>	<b>530,975</b>

<b>Fire</b>						
Turnout Gear and Equipment	18,000	18,000	18,000	19,000	19,000	92,000
<b>Fire Total</b>	<b>18,000</b>	<b>18,000</b>	<b>18,000</b>	<b>19,000</b>	<b>19,000</b>	<b>92,000</b>

<b>EMS</b>						
2020 Ambulance- final year financing	53,000					53,000
LifePak 15 Difibrillator with Capnography			10,250			10,250
Lucas Chest Compression System						-
stryker Power Pro Cot		34,000				34,000
<b>EMS total</b>	<b>53,000</b>	<b>34,000</b>	<b>10,250</b>	<b>-</b>	<b>-</b>	<b>97,250</b>

<b>Public Works</b>						
Excavator-backhoe -financed over 5 years						-
Asphalt roller	17,500					17,500
Front End Loader (\$150,000 cost less brush fee and trade in)		86,000				86,000
2 wh drive pickup (replace 2010 1 ton)		30,000				30,000
P-Loader (\$150,000 cost less trade in/sale)		124,000				124,000
Street sweeper (\$85,000 cost less stormwater fee and trade in)				17,000		17,000
Pole building for storage- moved from 2022-2023- after final workshop				100,000		100,000
DPW roof replacement			37,000			37,000
Dump Truck with wing plow, spreader,tarp				170,000		170,000

Village of Elm Grove  
5 Year Capital Budget  
Years 2021-2025

Department/Capital Item	2021	2022	2023	2024	2025	total 21-25
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 (2)				23,500		23,500
1 Ton Dump Truck/Swap loader		moved to 2026				-
Dump Truck with plow					180,000	180,000
Zero-turn mower replacement (1)					9,500	9,500
<b>Public Works Total</b>	<b>17,500</b>	<b>240,000</b>	<b>37,000</b>	<b>410,500</b>	<b>264,525</b>	<b>969,525</b>

<b>Infrastructure</b>						
Village Hall Parking Lot Repaving- increased for pulverizing, curbs - from \$149250 to \$213500			213,500	213,500		427,000
Village Hall Grounds Street Light Replacement- Pathways		80,000				80,000
North Avenue Sidewalk (moved from 2023)			389,000			389,000
Resurfacing of DPW facility		moved to 2026				-
Marcella Road Bridge				400,000		400,000
<b>Infrastructure</b>	<b>-</b>	<b>191,000</b>	<b>602,500</b>	<b>613,500</b>	<b>-</b>	<b>1,407,000</b>

<b>Recreation</b>						
Pool Rehabilitation- bi annual	10,000		15,000		15,000	40,000
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		moved to 2026				-
Replacement of Diving Board Base frames (moved from 2024)		27,500				27,500
<b>Recreation Total</b>	<b>37,500</b>	<b>60,500</b>	<b>32,500</b>	<b>-</b>	<b>22,500</b>	<b>153,000</b>

<b>Library</b>						
Computer Replacements and print release station		23,500			10,000	33,500
Space needs assessment	5,000					5,000
<b>Library Total</b>	<b>5,000</b>	<b>23,500</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>38,500</b>

<b>Total Capital requests to be funded over 5 years</b>	<b>256,500</b>	<b>914,725</b>	<b>976,900</b>	<b>1,197,500</b>	<b>463,275</b>	<b>3,808,900</b>
20% annual funding	51,300	182,945	195,380	239,500	92,655	761,780

Annual funding for road paving, fire equipment, new equipment						275,100
<b>Total calculated funding before additional revenue sources</b>						<b>1,036,880</b>

Village of Elm Grove  
 5 Year Capital Budget  
 Years 2021-2025

Department/Capital Item	2021	2022	2023	2024	2025	total 21-25
-------------------------	------	------	------	------	------	-------------

Projects Funded annually

New Equipment Requested 2021

Police	-
3 Ballistic vests	2,100
Year 2 payment for Bearcat	7,000
total	<u>9,100</u>

Fire Department allocation for future equipment replacment	25,000
--	--------

Road Paving 2021- Highland	<u>241,000</u>
----------------------------	----------------

Annually Funded Projects	<u><u>275,100</u></u>
--------------------------	-----------------------