

**2022 Operating and Capital Budgets
including 2021 Tax Levy and 2022 User Fees**

*Approved Budget
By Village Board action
at November 22, 2021 meeting*

*Reviewed and Recommended by
Finance Committee 10/25/21*

Village of Elm Grove
2022 Budget
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**Village of Elm Grove
2022 Budget**

This draft reduces healthcare in general fund by \$36000 for the 3.5% renewal received compared to the 10% originally budgeted- and increases contingency by \$36,000. Tax levy remains unchanged

Tax Levy	
December 2020 levy	7,303,411
allowable increase	143,838
Maximum levy allowable	7,447,249
Proposed 2021 Levy	7,444,435
increase from 2020	\$ 141,024
	% increase 1.93%
	Tax rate \$5.9982
rate increase	\$0.0000
% rate increase	0.00%
Current proposed levy above levy limits by (2,814)	

Property Value Information <i>(in thousands)</i>				
	Assessed Value		Equalized Values	
	w/o TID	full value	w/o TID	full value
as of 1/1/20	1,217,608	1,252,606	1,244,717	1,278,185
as of 1/1/21	1,241,120	1,275,576	1,262,365	1,299,351
change	23,512	22,970	17,648	21,166
% change	1.93%	1.83%	1.42%	1.66%

Change for Average Household			
		2021	2022
Average single family house value		514,500	520,000
Per Assessment(without condos)	tax rate	\$5.99820	\$5.99820
	Village tax	\$3,086	\$3,119
	tax increase		33.00
	Fees		
	sewer	367.72	\$558.50
	stormwater	135.62	136.98
	solid waste	254.32	316.70
	total fees	757.66	1,012.18
	fee increase		254.52
	net change taxes and fees		\$287.52

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

<i>Allowable 2021 increase for 2022 budget</i>		
2020 payable 2021 actual levy (not including tax increment)		7,303,411
2021PP tax aid received		15,312
		7,318,723
less 2021 levy for general obligation debt		(284,935)
		7,033,788
Levy Increase allowed due to new construction	1.99700 % inc	140,465
	2022 Personal property aid	(18,563)
	2021 levy limit before adjustments	7,155,690
<u>Adjustments to Levy Limit</u>		
	Allowable adjustments	291,559
2021 payable 2022 allowable levy		7,447,249
Current proposed levy		7,444,435
	<i>over limit</i>	(2,814)
Allowable increase		\$ 143,838 1.97%

An increase to the levy of \$100,000 increases the tax rate by	\$	0.0806
on the average home that increase in dollars would be	\$	41.91

Village of Elm Grove
Tax Levy Historical Summary

Levy By Fund	2022	2021	2020	2019	2018
General Fund	4,748,020	4,484,570	4,280,665	4,211,590	4,166,080
Debt Service	189,360	187,304	146,813		-
5 Year Capital Fund	607,450	733,327	741,250	709,500	589,000
Transportation Fund	550,000				
subtotal	6,094,830	5,405,201	5,168,728	4,921,090	4,755,080
SPECIAL REVENUE FUNDS					
Library	407,505	406,110	396,770	393,000	389,350
EMS	221,600	221,600	221,600	200,000	186,350
Stormwater Operations	170,500	170,500	175,000	179,000	179,000
Sewer Fund	550,000	1,100,000	1,220,000	1,320,000	1,350,000
subtotal special revenue	1,349,605	1,898,210	2,013,370	2,092,000	2,104,700
Total Tax Levy	7,444,435	7,303,411	7,182,098	7,013,090	6,859,780
Levy Dollar Increase	141,024	121,313	169,008	153,310	69,480
Levy Percent Change	1.93%	1.69%	2.41%	2.23%	1.02%

Tax Rate Summary

Assessed Value Tax Rate						
Assessed Value without TID	1,241,120	1,217,608	1,127,395	1,123,582	1,052,201	
Tax Rate	5.9982	5.9982	6.3705	6.2417	6.5195	
Tax Rate Percent Change	0.00%	-5.84%	2.06%	-4.26%	0.36%	
Equalized Value Tax Rate						
Equal Value without TID	1,262,365	1,244,717	1,214,229	1,132,773	1,106,294	
Tax Rate	\$ 5.8972	\$ 5.8675	\$ 5.9149	\$ 6.1911	\$ 6.2007	
Tax Rate Percent Change	0.51%	-0.80%	-4.46%	-0.15%	-1.86%	

Residential User Fee Summary

Fees included in budget	2022	2021	2020	2019	2018
Sewer	558.50	367.72	347.00	335.80	335.80
Stormwater	136.98	135.62	134.28	132.94	131.62
Solid Waste	316.70	254.32	246.40	236.50	238.24
Total annual fee	1,012.18	757.66	\$727.68	\$705.24	\$705.66
annual increase	\$254.52	\$29.98	\$22.44	-\$0.42	\$32.94
	33.59%	4.25%	3.18%	-0.06%	4.90%
<i>amount per month for fees</i>	\$84.35	\$63.14	\$60.64	\$58.77	\$58.81

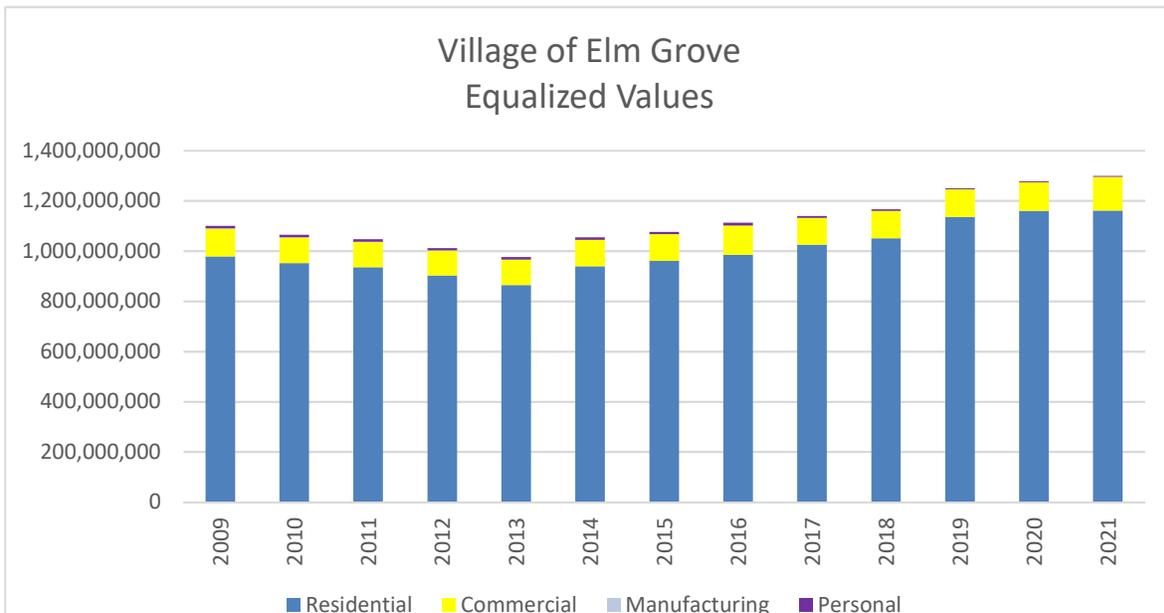
Village of Elm Grove January 2021 Property Values

used for December 2021 tax bills- funding for 2022 budget

	<u>Assessed</u>	<u>Equalized</u>	
Residential	1,148,939,700	1,161,699,300	98.90%
Commercial	122,677,100	133,514,600	91.88%
Manufacturing			
Personal Property	3,959,400	4,136,900	95.71%
	1,275,576,200	1,299,350,800	98.17%
TID increment	(34,455,735)	(36,985,500)	93.16%
total value without TID increment	1,241,120,465	1,262,365,300	98.32%

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%
2020	1,159,781,500	114,204,100	-	4,199,600	1,278,185,200	2.27%
2021	1,161,699,300	133,514,600	-	4,136,900	1,299,350,800	1.66%



**Village of Elm Grove
2022 Budget
Allocating Specific revenues to Expenditure**

	<u>Expenditures</u>	<u>Revenues</u>			<u>total specific revenue</u>	<u>Expenditures net of direct revenues</u>
		<u>Fees</u>	<u>Intergovernmental Revenue</u>	<u>Licenses, Fines, Permits</u>		
Operating Budget						
Contingency	236,000					236,000
General Government incl inspection	1,518,455	3,100		219,800	222,900	1,295,555
Public Safety						
Dispatch	557,625				-	557,625
Police	2,409,300	5,000	4,000		9,000	2,400,300
Court	100,200			125,000	125,000	(24,800)
Fire	290,595		44,000	3,500	47,500	243,095
EMS	362,350	120,000			120,000	242,350
total Public Safety	3,720,070	125,000	48,000	128,500	301,500	3,418,570
Infrastructure and Public Health						
Public Works and Forestry	896,980	9,100			9,100	887,880
Solid waste	655,250	655,600	-		655,600	(350)
Stormwater	1,022,619	463,215	325,000		788,215	234,404
Sewer	2,108,750	1,650,000			1,650,000	458,750
total health and infrastructure	4,683,599	2,777,915	325,000	-	3,102,915	1,580,684
Community Leisure						
Recreation	279,830	185,950			185,950	93,880
Library	468,120	7,500	42,615		50,115	418,005
total Community Leisure	747,950	193,450	42,615	-	236,065	511,885
	10,906,074	3,099,465	415,615	348,300	3,863,380	7,042,694

This sheet demonstrates the budgeted 2022 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	71,155
Transportation aid	375,000
state computer aid	10,000
state personal property aid	18,565
state aid-cable tv	20,410
investment earnings	35,000
cell tower earning	141,000
cable TV franchise fees	38,500
misc revenue	3,800
TIF administrative support	4,000
total other revenue	797,665

tax levy required for operations **6,245,029**

<u>fund balance applied</u>	
general fund- advance	(150,000)
library	(10,000)
EMS	(20,250)
stormwater	(62,904)
sewer	96,250

<u>Add'l tax levy</u>	
capital projects	607,450
transportation fund	550,000
debt service	189,360

Total Taxes Levied **7,444,935**

allowable levy **7,447,249**
over/ (under) limit **(2,314)**

Expenditure Budgets Comparison of 2021-2022

	2021 Budget as amended	2022 Budget	dollar increase	% increase
General Fund Operations				
General Government	1,328,370	1,384,630	56,260	4.24%
Inspections	98,685	133,825	35,140	35.61%
Municipal Court	99,375	100,200	825	0.83%
Dispatch	556,580	557,625	1,045	0.19%
Police	2,396,625	2,409,300	12,675	0.53%
Fire	289,495	290,595	1,100	0.38%
Public Works	748,385	744,425	(3,960)	-0.53%
Solid Waste	522,000	655,250	133,250	25.53%
Forestry	151,955	152,555	600	0.39%
Recreation	247,050	279,830	32,780	13.27%
Contingency	100,000	236,000	136,000	136.00%
Transfer to other funds	-	-	-	
subtotal -General Fund	6,538,520	6,944,235	405,715	6.20%
Special Revenue Fund Operations				
Library	464,325	468,120	3,795	0.82%
EMS	356,100	362,350	6,250	1.76%
subtotal	7,358,945	7,774,705	415,760	5.65%
Other Fund Operations <i>include transfer to debt service</i>				
Sewer	2,178,800	2,108,750	(70,050)	-3.22%
Stormwater - not including project below	645,219	647,619	2,400	0.37%
subtotal	2,824,019	2,756,369	(67,650)	-2.40%
total operating expenditures	10,182,964	10,531,074	348,110	3.42%
<i>less interfund transfers</i>	(594,719)	(497,619)	97,100	-16.33%
Total Operations	9,588,245	10,033,455	445,210	4.64%
TIF Special Revenue				
	756,226	769,759	13,533	1.79%
TIF trf to debt service	(639,273)	(651,673)	(12,400)	
Net TIF other expenditures	116,953	118,086	1,133	
Capital Projects				
Capital Fund Approved Expenditures	758,925	1,091,210	332,285	
less transfer to transportation		(233,400)	(233,400)	
Stormwater Fund- project	425,000	375,000	(50,000)	
Transportation Fund	-	783,103	783,103	
Project expenditures	1,183,925	2,015,913	831,988	70.27%
Debt Service	1,224,045	1,237,572	13,527	1.11%
Total Budgeted Expenditures	12,113,168	13,405,026	1,291,858	10.66%

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>2022</u>	<u>2021</u>
Total general fund budget expenditures	(a)	6,944,235	6,538,520
taxes levied for other funds			
debt service fund		189,360	187,304
sewer		550,000	1,100,000
stormwater		170,500	170,500
library		407,505	406,110
capital		607,450	733,327
transportation		550,000	-
ems		221,600	221,600
total other taxes levied	(b)	<u>2,696,415</u>	<u>2,818,841</u>
total general fund under new guidelines	(a+b)	9,640,650	9,357,361
subtract LT debt principal and interest pymts in GF		<u>(189,360)</u>	<u>(187,304)</u>
Net general fund operating budget expenditures		<u>9,451,290</u>	<u>9,170,057</u>

Budget Change Calculation

2022	Adjusted general fund budgeted expenditures	9,451,290
2021	Adjusted general fund budgeted expenditures	<u>9,170,057</u>

General Fund budget dollar change	281,233
General fund budget percentage change	3.07%

CPI thru Aug 2021ast 12 mos		3.00%
new constuction	1.997%	60% <u>1.198%</u>
total increase allowed		<u>4.198%</u>
rounded to nearest .1%		<u>4.20%</u>
max budget under restraint program		\$9,555,199
\$ growth allowed		<u><u>\$385,142</u></u>
under restraint limit (over)		<u><u>103,909</u></u>

Village of Elm Grove
Estimated Fund Balance at December 31, 2021

Change in Fund Balance 12/31/21												
	General Fund	Debt Service	5 Year Capital	Sewer	Library	EMS	Storm Water	TIF Spec Rev	Donation	Library Gift	ARPA Grant	total
Balance @ 12/31/20	2,056,589	869,612	2,000,122	1,514,473	25,913	100,168	184,168	(1,517,633)	36,897	55,573		5,325,882
Estimate 2021 Revenue	6,406,292	1,222,796	901,409	2,186,049	452,075	342,100	924,683	628,933	10,000	-	321,149	13,395,486
Estimate 2021 Expense	6,526,432	1,224,045	616,970	2,150,007	464,145	348,486	731,069	764,210	17,500	-	563	12,843,427
Est balance @ 12/31/21	1,936,449	868,363	2,284,561	1,550,515	13,843	93,782	377,782	(1,652,910)	29,397	55,573	320,586	5,877,941
Increase/(decrease)	(120,140)	(1,249)	284,439	36,042	(12,070)	(6,386)	193,614	(135,277)	(7,500)	-	320,586	552,059

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					3,843					55,573		59,416
Debt Service		18,363										18,363
<u>Committed</u>												
for Fund Specific Use			2,284,561	1,383,283		12,357	377,782		29,397			4,087,380
<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	20,250						180,250
Unassigned Fund Balance	1,254,513	-	-	-	-	-	(1,652,910)	-	-	-	320,586	(77,811)
Total Estimated Fund Balance	1,936,449	868,363	2,284,561	1,550,515	13,843	93,782	377,782	(1,652,910)	29,397	55,573	320,586	5,877,941

Fund Balance Policy- Unassigned	1,254,513	18%	Fund Balance Policy- Unrestricted = Committed+Assigned+ Unassigned	
General Fund Operating Budget	6,815,385		Fund Balance Policy not to exceed 30%	2,044,616
policy parameter- 15%	1,022,308		Balance per above	1,424,813
25%	1,703,846			21%

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	ARPA	Donation	Library Gift Trust
12/31/21	1,433,822	18,363	2,284,561	1,383,283	13,843	93,782	377,782	(1,652,910)	320,586	29,397	55,573
12/31/20	1,553,962	19,612	2,000,122	1,347,241	25,913	100,168	184,168	(1,517,633)		36,897	55,573
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.

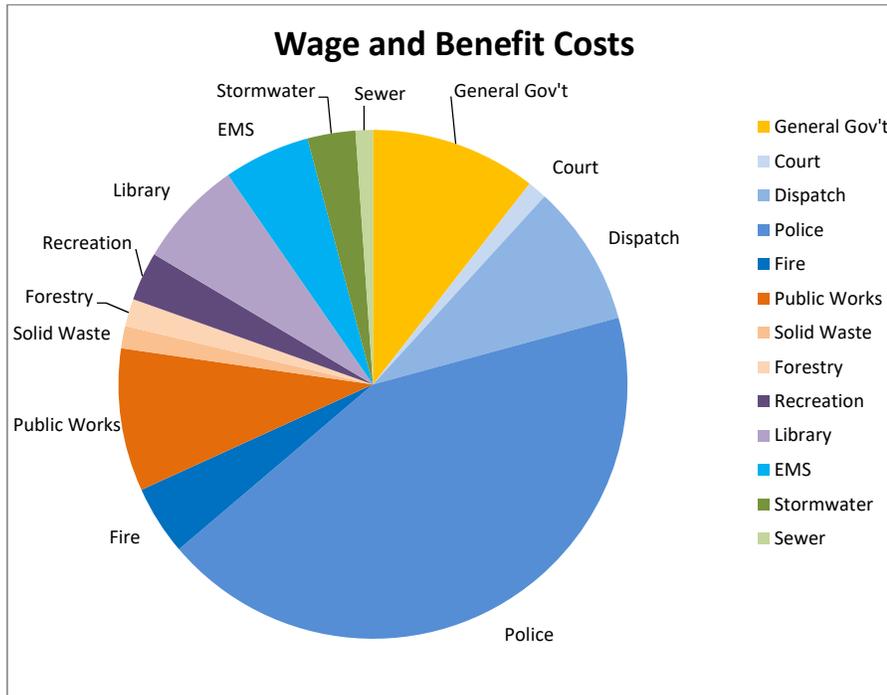
**Village of Elm Grove
Wages and Benefits
2022 Budget**

Department	Wages	Overtime	FICA	WRS	Employee WRS	Health/dental	life	Disability	Total
General Gov't	400,000	6,350	31,250	52,500	(26,250)	104,000	2,100	2,600	572,550
Court	59,300		4,600	6,000	(2,700)				67,200
Dispatch	314,250	20,000	25,600	43,500	(21,750)	106,025	725	475	488,825
Police	1,537,000	85,000	124,100	290,000	(102,500)	398,000	3,000	1,700	2,336,300
Fire	209,500		16,025	13,700	(5,750)	-		6,900	240,375
Public Works	358,000	12,000	28,500	44,500	(22,250)	70,000	1,500	625	492,875
Solid Waste	58,625		4,425	5,500	(2,750)	11,500			77,300
Forestry	71,750	3,000	6,250	9,500	(4,750)	8,000	725	80	94,555
Recreation	146,500		11,250	7,200	(3,600)	8,000	50	80	169,480
total in General Fund	3,154,925	126,350	252,000	472,400	(192,300)	705,525	8,100	12,460	4,539,460

Library	310,250		24,250	32,000	(16,000)	18,500	1,050	325	370,375
EMS	266,100		20,500	17,800	(6,300)				298,100
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	3,897,150	126,350	308,850	542,550	(224,775)	761,375	9,150	12,785	5,433,435

(224,775) employee contributions

total wages and overtime	<u>4,023,500</u>	net Village WRS cost	<u>\$ 317,775</u>	590,875	Health
Fire on call	(125,000)			150,000	HRA
EMS on call	(170,000)			20,500	Dental
seasonal	(91,500)			<u>761,375</u>	total health and dental
	<u>\$ 3,637,000</u>				



Village of Elm Grove
2021 Wisconsin Retirement Rates

<u>General Category of Employees</u>					
	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
<u>Components of Contribution</u>					
Employee Required	6.7%	6.550%	6.750%	6.750%	6.500%
Employer Required	6.7%	6.550%	6.750%	6.750%	6.500%
Total	<u>13.40%</u>	<u>13.10%</u>	<u>13.50%</u>	<u>13.50%</u>	<u>13.00%</u>

<u>Public Safety Employees- Police and Fire Chief</u>					
	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Employee Required	6.70%	6.55%	6.75%	6.75%	6.50%
Employer Required	10.70%	10.55%	11.65%	11.75%	12.00%
Total Retirement	<u>17.40%</u>	<u>17.10%</u>	<u>18.40%</u>	<u>18.50%</u>	<u>18.50%</u>
Duty Disability	0.46%	0.34%	0.17%	0.17%	0.08%
Total	<u>17.86%</u>	<u>17.44%</u>	<u>18.57%</u>	<u>18.67%</u>	<u>18.58%</u>

Village of Elm Grove
2022 Estimated Health Insurance Rates
Current United Healthcare Plan with renewal of 3.5% increase

Health Insurance - United

Village pays 80% of monthly premium and employees pays 20%
or 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>

at 15% employee contribution						
2022 rates	<u>Employee</u>	<u>Village</u>	<u>Total Annual</u>	<u>Cost per Hour based on 2080</u>		
	<u>Annual</u>	<u>Annual</u>		<u>hrs</u>		
United				<u>Employee</u>	<u>Village</u>	
Single	1,121.89	6,357.35	7,479.24			
Average HRA Contribution		1,400.00	1,400.00			
	<u>1,121.89</u>	<u>7,757.35</u>	<u>8,879.24</u>	\$ 0.54	\$ 3.73	
Family	2,950.56	16,719.96	19,670.52			
Average HRA Contribution		4,700.00	4,700.00			
	<u>2,950.56</u>	<u>21,419.96</u>	<u>24,370.52</u>	\$ 1.42	\$ 10.30	

at 15% employee contribution						
2021 rates	<u>Employee</u>	<u>Village</u>	<u>Total Annual</u>	<u>Cost per Hour based on 2080</u>		
	<u>Annual</u>	<u>Annual</u>		<u>hrs</u>		
United				<u>Employee</u>	<u>Village</u>	
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	\$ 4.15	
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	

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 2022 will be \$ 4,768.01 \$ 2.29

2022 Proposed Budget

General Fund

Department	2018 Actual	2019 Actual	2020 Actual	2021		2022 Budget
				Budget	Estimate	
Revenue and other funding sources						
Taxes	4,166,082	4,211,589	4,280,665	4,484,570	4,484,571	4,748,020
Intergovernmental	657,022	647,832	699,799	610,400	621,902	623,365
Licenses & Permits	179,652	270,333	188,520	180,300	216,745	223,300
Fines, Forfeitures	178,038	123,016	106,336	165,000	102,429	125,000
Public Charges/Fees	524,913	527,680	547,188	543,500	543,822	672,800
Recreation Fees	151,697	140,337	155,356	173,150	199,169	185,950
Commercial Revenues	334,908	355,692	288,835	227,700	233,692	211,800
Total Revenue	6,192,312	6,276,479	6,266,699	6,384,620	6,402,330	6,790,235
Transfer in from TIF		3,770	3,865	3,900	3,962	4,000
Fund Balance Used/budgeted						
Planned F/B usage	62,576	10,780	(8,382)	150,000		150,000
Total Revenue And Budgeted						
Use of Fund Balance	6,254,888	6,291,029	6,262,182	6,538,520	6,406,292	6,944,235

Expenditures						
General Government	1,249,095	1,285,784	1,365,014	1,328,370	1,355,618	1,384,630
Inspections	99,850	158,505	107,141	98,685	124,550	133,825
Municipal Court	89,709	93,579	93,544	99,375	99,320	100,200
Dispatch	490,687	522,106	522,308	556,580	553,995	557,625
Police	2,140,056	2,273,537	2,164,513	2,396,625	2,405,389	2,409,300
Fire	286,336	287,341	292,422	289,495	296,557	290,595
Public Works	722,354	740,095	743,991	748,385	774,691	744,425
Solid Waste	483,786	510,539	507,849	522,000	515,500	655,250
Forestry	138,686	144,540	142,966	151,955	154,011	152,555
Recreation	206,360	218,223	272,309	247,050	246,801	279,830
Contingency	-	-	-	100,000	-	236,000
Transfer of funds	285,000	145,000	59,810	-	-	-
Total Expenditures	6,191,919	6,379,249	6,271,867	6,538,520	6,526,432	6,944,235

Increase 405,715

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

Account Title	2018/ Actual	2019 Actual	2020 Actual	2021			2022 Budget	% change 21-22
				Budget	YTD 9/30/2021	Estimate		
Taxes								
Property Tax	4,166,082	4,211,589	4,280,665	4,484,570	4,484,571	4,484,571	4,748,020	6%
Taxes	4,166,082	4,211,589	4,280,665	4,484,570	4,484,571	4,484,571	4,748,020	6%
Intergovernmental Revenue								
State Shared Revenue	80,237	80,237	80,237	80,235	12,035	80,235	80,235	0%
Expenditure Restraint Program	97,987	88,862	90,860	73,225	73,225	73,225	71,155	-3%
Personal Property Tax Aid		21,813	18,563	15,500	15,312	15,312	18,565	
Fire Insurance Tax from State	38,415	41,610	42,879	42,750	44,009	44,009	44,000	3%
State Transportation Aids	375,000	375,000	375,000	375,000	281,250	375,000	375,000	0%
State Computer Aid	10,000	10,000	10,000	10,000	10,000	10,000	10,000	0%
Cable TV state aid			10,508	10,650	20,410	20,410	20,410	92%
State Aid-Wildlife grant		10,000						
State Aid- Covid grant			63,540					
St of WI- Police Training Grant	3,040	9,106	8,212	3,040	1,029	3,711	4,000	32%
County Recycling Rebate	52,343	11,204	<i>No longer available</i>					
Total Intergovernmental Revenue	657,022	647,832	699,799	610,400	457,270	621,902	623,365	2%
License and Permits								
Liquor License	7,915	8,070	8,580	8,500	8,255	8,500	8,500	0%
Operator License	3,790	3,260	3,080	3,000	3,050	3,200	3,200	7%
Sign License Fee	190	200	425	200	65	100	100	-50%
Cigarette License	500	500	500	500	400	400	400	-20%
Dog & Cat License	2,932	3,010	2,917	3,000	2,498	3,000	3,000	0%
Other Licenses	898	1,950	1,065	1,000	391	600	600	-40%
Fire Inspection Fee	3,500	3,575	-	3,500	-	3,500	3,500	0%
Building Permits	101,520	169,120	104,227	100,000	102,030	136,040	140,000	40%
Electrical Permits	30,731	44,024	31,308	31,000	24,658	32,875	33,000	6%
Plumbing Permits	16,767	26,264	24,230	20,000	11,275	15,030	17,500	-13%
Other Building/zoning fees	10,909	10,360	12,188	9,600	11,911	13,500	13,500	41%
License and Permits	179,652	270,333	188,520	180,300	164,533	216,745	223,300	24%
Fines, Forfeitures and Penalties								
Court Fines Collected	276,633	193,412	164,913	250,000	126,496	165,000	200,000	-20%
Court Fine Expense	(98,595)	(70,396)	(58,577)	(85,000)	(41,190)	(62,571)	(75,000)	-12%
Fines, Forfeitures and Penalties	178,038	123,016	106,336	165,000	85,306	102,429	125,000	-24%

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

Account Title	2018/ Actual	2019 Actual	2020 Actual	2021			2022 Budget	% change 21-22
				Budget	YTD	Estimate		
Public Charges for Services								
General Government	3,194	5,572	5,602	4,000	1,768	2,500	3,100	-23%
Public Safety	3,082	2,049	6,911	3,500	8,788	9,000	5,000	43%
Driveway/Roadcut	7,234	17,748	11,960	8,000	3,224	3,500	5,000	-38%
Yard Waste Recycling	5,852	1,993	2,192	2,500	1,821	2,000	2,000	-20%
Leaf Bag Revenue	856	786	897	900	151	900	900	0%
Solid Waste User Fee	503,555	496,772	517,946	522,000	524,722	524,722	655,600	26%
Special Brush Pickup (\$60)	1,140	2,760	1,680	2,600	1,080	1,200	1,200	-54%
sub-total	524,913	527,680	547,188	543,500	541,554	543,822	672,800	24%
Recreation Department								
Swim Team	10,997	11,005	7,850	11,000	17,200	17,200	17,200	56%
Swimming Lessons	13,327	10,922	17,540	15,000	23,402	23,402	20,000	33%
Swimming Admission Fees	38,738	36,017	55,781	52,000	63,362	63,362	55,000	6%
Pool Rentals	6,625	6,383	5,540	9,500	7,175	7,175	7,000	-26%
<i>Revenue from Swimming Pool</i>	<i>69,687</i>	<i>64,327</i>	<i>86,711</i>	<i>87,500</i>	<i>111,139</i>	<i>111,139</i>	<i>99,200</i>	13%
Tennis Team	4,735	5,045	5,325	5,000	4,420	4,420	5,000	0%
Tennis Lesson	5,339	4,483	4,595	4,500	6,475	6,475	6,000	33%
Tennis Court Rental Fees	991	400	8,037	5,000	2,251	4,000	3,500	-30%
<i>Revenue from Tennis</i>	<i>11,065</i>	<i>9,928</i>	<i>17,957</i>	<i>14,500</i>	<i>13,146</i>	<i>14,895</i>	<i>14,500</i>	0%
Camp Elm Grove	11,374	9,315	11,897	11,800	20,905	20,905	17,500	48%
Joint Recreation Programming	7,207	7,255	2,865	5,000	3,171	3,000	4,000	-20%
Baseball	10,167	11,527	10,066	12,150	11,856	11,856	12,150	0%
Fitness Classes (aerobics, pila	19,276	19,543	11,719	20,250	11,890	12,000	12,500	-38%
Concession Sales	7,161	5,695	1,400	7,000	1,667	1,667	3,000	-57%
Picnic Gazebo Reservation Fee	8,020	6,997	4,543	7,000	9,205	9,500	9,500	36%
Youth Activities	3,266	2,865	4,795	4,700	6,558	6,000	6,500	38%
Misc Rec Revenue	558	260	911	600	784	750	600	0%
Adult Programs	3,916	2,625	2,492	2,650	5,350	5,500	4,500	70%
July 4th sponsorships and fun run					1,957	1,957	2,000	
Recreation Department sub-total	151,697	140,337	155,356	173,150	197,628	199,169	185,950	7%
Total Public Charges for Services	676,610	668,017	702,544	716,650	739,182	742,991	858,750	20%

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

Account Title	2018/ Actual	2019 Actual	2020 Actual	2021			2022 Budget	% change 21-22
				Budget	YTD	Estimate		
Commercial Revenues								
Cable TV Franchise Fees (2.0%)	63,197	61,528	50,896	51,500	19,127	38,500	38,500	-25%
Interest on Investments	76,384	103,522	36,597	25,000	19,490	17,500	17,500	-30%
Interest on Advance to Water 3	19,785	17,641	15,399	13,500		12,000	10,000	-26%
Other Interest	103	484	606	200	510	550	500	150%
P-card rebate	6,236	2,746	3,188	3,500	3,468	3,800	3,800	9%
Credit Card Convenience fees							500	
Insurance Dividends/Rebates	38,511	41,068	34,654		27,342	27,342	-	
Worker Compensation			17,777					
Cell Tower Revenue	130,692	128,703	129,718	134,000	127,301	134,000	141,000	5%
Commercial Revenues	334,908	355,692	288,835	227,700	197,238	233,692	211,800	-7%
Total Revenues	6,192,312	6,276,479	6,266,699	6,384,620	6,128,100	6,402,330	6,790,235	6.35%
trf fr TIF for admin fee	3,678	3,770	3,865	3,900	3,962	3,962	4,000	
Fund Balance used	62,576	10,780	(8,382)					
es and Fund Balance to be used	6,258,566	6,291,029	6,262,182	6,388,520	6,132,062	6,406,292	6,794,235	6.35%

**Village of Elm Grove
General Government**

Department Description: The General Government category encompasses the activities of the Village Board and its committees. This area also includes all duties of the Village Manager/ Treasurer, Village Clerk/Deputy Treasurer, Finance, Zoning, Assessment, general building maintenance and general office administration.

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

Services/Duties

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

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

- Cash management
- Administration of licenses
- Elections
- Meeting notices and publications
- Records requests and retention
- Preparation of minutes of Village Board and committee meetings
- Required reporting to state of Wisconsin
- Finance Director
 - Maintenance of Village accounting records
 - Preparation of Village annual financial statement
 - Preparation of Village budget
 - Coordinate annual Village audit
 - Payroll administration
 - Employee benefit administration
- Zoning Administrator/ Assistant to Village Manager
 - Enforcement of building and zoning codes
 - Staff assistance to building board and planning commission
 - Coordinate building permits and projects submitted
 - Assist the Village Manager as needed
- Assessment services for improvements and annual Village-wide reassessment-
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	2018 Actual	2019 Actual	2020 Actual	2021			2022 Budget	% chge 21-22
				budget	YTD 19 payrolls 9/30/2021	Estimate		
General Government								
Salaries	377,560	381,990	426,625	410,200	290,689	400,000	400,000	-2%
Overtime	2,457	3,659	2,403	3,800	4,219	6,350	6,350	67%
WI Retirement	49,514	47,463	52,784	55,700	38,920	54,400	52,500	-6%
WRS Employee	(24,604)	(23,540)	(26,637)	(27,850)	(19,185)	(27,200)	(26,250)	-6%
Life Insurance	1,920	2,132	2,146	2,000	1,605	2,000	2,100	5%
Social Security	27,970	28,415	31,724	31,750	21,510	30,925	31,250	-2%
Health/Dental Insurance	75,701	75,643	80,478	102,200	70,314	102,500	104,000	2%
Disability Insurance	1,490	1,914	1,540	2,000	1,864	3,195	2,600	30%
<i>wages and benefit subtotal</i>	<i>512,008</i>	<i>517,676</i>	<i>571,063</i>	<i>579,800</i>	<i>409,936</i>	<i>572,170</i>	<i>572,550</i>	<i>-1%</i>
Dues/ Memberships	8,799	11,345	6,208	8,500	8,877	8,500	8,500	0%
Mileage	1,333	1,583	945	1,200	569	1,200	1,200	0%
Miscellaneous (incl conv fees)	3,656	2,868	3,057	3,000	1,485	3,000	3,500	17%
Election Inspectors	6,389	1,621	8,384	4,800	2,350	4,800	13,260	176%
Printing-Elections	117	305	78	800	139	800	800	0%
Miscellaneous -Elections	3,236	2,088	6,489	2,300	2,065	2,250	2,250	-2%
Licenses (dog / background cl	1,580	3,037	2,634	1,800	(46)	1,800	1,800	0%
Tax Roll Preparation/Printing	4,661	4,638	4,754	4,675	2,491	10,675	10,675	128%
WI Dept of Agriculture-	800	800	800	800	800	800	800	0%
Auditing Fees	12,950	14,000	12,300	15,000	12,200	15,000	15,000	0%
Elmbrook Humane Society	8,925	8,925	8,925	8,925	6,694	8,925	8,925	0%
Office Equip Maintenance	1,658	2,331	3,372	1,350	215	1,350	1,350	0%
Village Copy Equipment	7,862	8,294	6,223	9,000	3,849	6,000	5,000	-44%
Computer Maintenance	69,146	73,271	76,837	80,500	73,957	80,500	84,500	5%
Internet Expenses	36,750	40,636	42,253	50,750	48,449	50,750	58,400	15%
GIS Expense	11,439	13,274	13,258	12,000	11,242	12,000	12,500	4%
Assessor Services	102,780	110,569	113,096	117,100	86,673	114,500	116,000	-1%
Building Cleaning-contracted	23,100	23,016	23,100	23,100	19,250	23,100	23,100	0%
Payroll Services	7,224	6,274	6,245	6,900	3,880	6,900	6,900	0%
Flexible Benefit Administration	1,186	1,412	1,049	1,200	1,187	1,200	1,200	0%
HRA Administration	2,441	2,231	2,021	2,600	1,760	2,400	2,600	0%
Wildlife Management	838	-	764	500	-	500	500	0%
Deer Management	16,955	15,055	-	1,000	-	1,000	1,000	0%
Legal Expense	31,458	52,451	99,798	35,000	39,025	50,000	50,000	43%
Attorney Retainer	13,314	14,725	14,604	15,400	6,848	15,400	15,400	0%
Zoning/Ordinance Expense	798	4,489	1,195	3,500	1,855	3,500	3,500	0%
Utilities	90,874	80,510	77,562	85,000	59,036	85,000	85,000	0%
Blg Maintenance and Supplies	29,917	36,704	46,801	30,000	22,858	30,000	30,000	0%
Office Supplies	3,060	3,993	3,642	3,500	2,633	3,500	3,500	0%
Printing/Publications/Postage	12,088	12,310	15,389	12,000	6,311	10,000	12,300	3%
Uncollectible/ Refunded Taxes	3,400	5,207			4,442	4,442	-	
July 4th Celebration	14,000	14,438	123	7,000	15,252	15,252	in recreation	

Village of Elm Grove
Schedule of Expenditures-General Fund

Account Title	2018	2019	2020	2021			2022	% chge 21-22
	Actual	Actual	Actual	budget	YTD	Estimate	Budget	
Elmbrook Senior Taxi	1,620	1,620	1,620	1,620	1,620	1,620	1,620	0%
Community Relations	455	405	415	1,000		1,000	1,000	0%
<i>other expenses subtotal</i>	<i>534,809</i>	<i>574,425</i>	<i>603,941</i>	<i>551,820</i>	<i>447,966</i>	<i>577,664</i>	<i>582,080</i>	5%
Insurance								
Gen Liab/ Crime/Commercial	37,101	37,006	38,858	37,250	42,181	42,181	43,000	15%
Professional Police Liability	20,597	20,597	20,596	21,500	20,596	20,596	21,500	0%
Business Property/Fire	11,730	12,629	14,188	13,000	14,748	14,748	15,000	15%
Vehicle	30,667	32,539	33,980	33,000	36,453	36,453	37,500	14%
Public Officials	18,861	18,706	18,833	19,000	18,806	18,806	19,000	0%
Workers Compensation	83,322	72,206	63,555	73,000	71,798	73,000	94,000	29%
<i>Business Insurance subtotal</i>	<i>202,278</i>	<i>193,683</i>	<i>190,010</i>	<i>196,750</i>	<i>204,582</i>	<i>205,784</i>	<i>230,000</i>	17%
General Government	1,249,095	1,285,784	1,365,014	1,328,370	1,062,484	1,355,618	1,384,630	4.2%

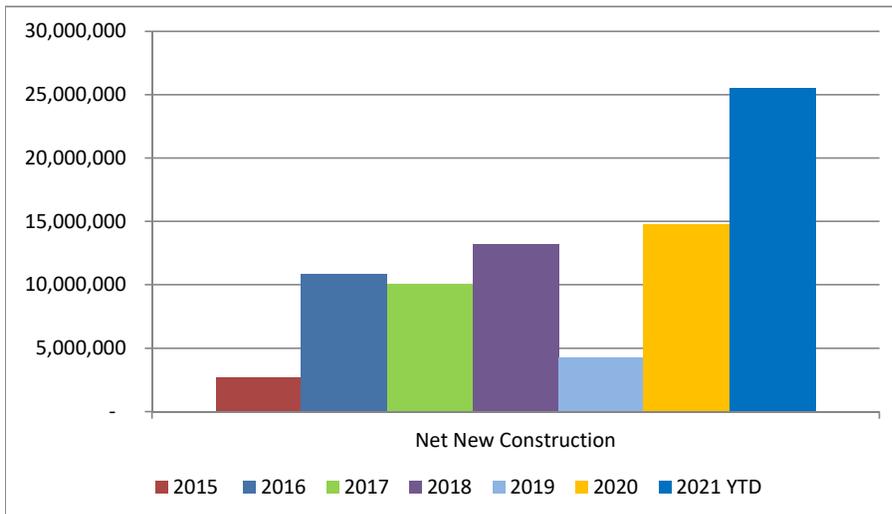
Village of Elm Grove
Schedule of Expenditures-General Fund

Account Title	2018	2019	2020	2021			2022	change 21-22
	Actual	Actual	Actual	budget	YTD 9/30/2021	Estimate	Budget	
Inspection Costs- Contracted with SafeBuilt								
Building	62,360	110,066	69,317	65,000	61,484	91,975	98,000	51%
Electrical	23,675	28,952	22,360	19,760	14,427	19,825	21,450	9%
Plumbing	10,896	16,915	15,464	10,725	6,413	9,750	11,375	6%
Special	2,919	2,572		3,200	2,214	3,000	3,000	-6%
Inspections	99,850	158,505	107,141	98,685	84,538	124,550	133,825	35.6%

Permit revenue including plan review							
Total permit revenue	149,018	239,408	159,765	151,000	137,963	183,945	190,500
% of costs to revenue	67%	66%	67%	65%	61%	68%	70%

Note: 2019 building permits include the Horizon commercial property

Annual Permit Summary							
Year	2015	2016	2017	2018	2019	2020	2021 YTD
Total Permits Issued	935	965	967	983	987	898	622
Building Permits Issued	237	196	360	410	219	309	129
New Single Family Home	7	8	4	3	5	4	3
Net New Construction	2,685,400	10,873,200	10,088,500	13,246,300	4,300,500	14,760,200	25,526,500
% of equalized value	0.25%	1.01%	0.91%	1.16%	0.37%	1.18%	2.00%



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	2018 Actual	2019 Actual	2020 Actual	2021			2022 Budget	% change 21-22
					budget	YTD	Estimate		
Municipal court						9/30/21			
1-512-1000	Judge's Salary	13,050	14,296	15,115	15,000	10,962	15,000	15,000	0%
1-512-1060	Court clerks salaries	38,445	37,639	36,491	40,500	30,509	40,500	41,000	1%
1-512-1065	Court Bailiff	2,689	2,800	2,131	2,900	2,152	2,870	3,300	14%
1-512-2000	WI Retirement	5,592	5,419	5,313	6,200	4,524	6,250	6,000	-3%
	WRS Employee	(2,538)	(2,484)	(2,425)	(2,825)	(2,028)	(2,850)	(2,700)	-4%
1-512-2010	Social Security	4,143	4,194	4,111	4,600	3,337	4,550	4,600	0%
	wages and benefit subtotal	61,381	61,864	60,736	66,375	49,456	66,320	67,200	1%
1-512-1045	Office Supplies	1,811	918	545	3,000	1,506	3,000	3,000	0%
1-512-1070	Judicial Education	1,467	1,491	845	1,500	820	1,500	1,500	0%
1-512-1075	Legal Expense	24,656	27,825	30,656	27,500	19,791	27,500	27,500	0%
1-512-4399	Misc court expenses	394	1,481	762	1,000	37	1,000	1,000	0%
	other expenses subtotal	28,328	31,715	32,808	33,000	22,154	33,000	33,000	0%
	Court	89,709	93,579	93,544	99,375	71,610	99,320	100,200	0.8%

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
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Services/Duties

DISPATCH:

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

CLERICAL:

- Perform all routine clerical services for Police Department, including the time-critical transcription of reports needed for court proceedings.
- Maintain numerous databases (i.e.: key holders, 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	2018 Actual	2019 Actual	2020 Actual	2021		2022 Budget	% change 21-22	
					budget	YTD Estimate			
					pr 19 9/30/21				
<u>DISPATCH</u>									
1-520-1000	Salaries	263,992	286,513	293,191	311,750	220,213	312,000	314,250	1%
	Overtime	22,866	26,306	23,290	20,000	8,553	20,000	20,000	0%
1-520-2000	WI Retirement	39,334	40,609	43,579	44,800	29,321	44,850	43,500	-3%
1-520-2001	WRS Employee	(19,495)	(20,193)	(22,088)	(22,400)	(14,717)	(22,425)	(21,750)	-3%
1-520-2005	Life Insurance	571	592	566	725	543	725	725	0%
1-520-2010	Social Security	20,352	22,303	22,559	25,400	15,856	25,400	25,600	1%
1-520-2015	Health/Dental Insurance	99,731	98,546	93,115	103,400	74,855	103,500	106,025	3%
1-520-2025	Disability Insurance	458	459	465	475	356	475	475	0%
	<i>wages and benefit subtotal</i>	<i>427,809</i>	<i>455,135</i>	<i>454,677</i>	<i>484,150</i>	<i>334,980</i>	<i>484,525</i>	<i>488,825</i>	<i>1%</i>
1-520-3105	Uniforms/Clothing	351	147	255	300		300	300	0%
1-520-3300	Communications-Radios	5,694	5,741	7,570	6,300	6,345	6,600	6,700	6%
1-520-3310	Communications-Phone	8,181	8,549	6,984	8,600	4,346	5,600	5,600	-35%
1-520-3315	ProPhoenix/TIME	29,472	28,470	28,442	33,760	29,144	33,500	31,500	-7%
	911 Maintenance	15,461	16,554	17,131	19,370	15,556	19,370	20,600	6%
1-520-3420	Training/Conferences	2,484	3,984	1,529	2,500	1,121	2,500	2,500	0%
1-520-3425	Recruitment	483	1,091	110	100		100	100	0%
1-520-3505	Office Supplies/Printing	515	221	499	500	411	500	500	0%
1-520-3510	Office Equipment	237	2,214	5,111	1,000		1,000	1,000	0%
	<i>Other expenses-subtotal</i>	<i>62,878</i>	<i>66,971</i>	<i>67,631</i>	<i>72,430</i>	<i>56,923</i>	<i>69,470</i>	<i>68,800</i>	<i>-5%</i>
	Dispatch	490,687	522,106	522,308	556,580	391,903	553,995	557,625	0.2%

Village of Elm Grove Police Department

Department Description:

This program provides funding for costs associated with preventative patrol; criminal and traffic law enforcement; investigations; requests for assistance; community problem-solving; maintenance of the peace; prosecution of offenders; community education and awareness; records maintenance; and assistance to other Village Departments.

PERSONNEL:	Full-time Equivalency FTE
Police Chief	1
Assistant Chief	1
Lieutenant	1
Sergeant	3
Detective	2
Patrol Officers	9
Subtotal- sworn officers	17
IT manager	1
Administrative clerk	.3
Total	18.3

Services/Duties

PATROL:

High-visibility preventative patrol establishes a police presence and sense of security in the community, while officers are on watch for

- traffic, criminal and Village code violations,
- hazardous conditions;
- crime-inviting situations;
- persons in need of assistance;
- Opportunities for citizen interaction.

TRAFFIC: Activities aimed at maintaining and improving traffic safety and orderliness.

Includes:

- accident investigation;
- traffic enforcement;
- parking enforcement;
- assisting motorists;
- investigating traffic complaints and suspicious vehicles;
- bicycle code enforcement;
- Traffic management at special (planned or unplanned) events.

CRIMINAL:

- Investigation and reports on criminal activities;
- evidence processing and storage;

- felony and misdemeanor apprehensions;
- prisoner processing;
- non-arrest and juvenile dispositions;
- other investigations;
- field interviews;
- special details;
- case management;
- false alarm management.

ADMINISTRATIVE & GENERAL:

- Building and residential checks;
- animal calls;
- assist citizens;
- assist other Village Departments (including EMS as EMT-Basics);
- municipal & circuit court preparation and testimony;
- public relations;
- crime prevention;
- department administration- internal affairs, policy development, recruitment, coordination, training, personnel supervision and development;
- equipment service;
- planning and budgeting,
- records management
- supervision and management of dispatch
- management and scheduling of municipal court security.

Call Summary

Based on 2020 statistics- *

- over 6300 activities annually;
- investigating approximately 4,000 calls for service
- conduct approximately 39,460 business checks annually
- Approximately 575 vacation home checks.
- Officers initiated approximately 2400 traffic contacts, annually.

*From 2020 December Call for service total activity report

Village of Elm Grove
Schedule of Expenditures-General Fund

Account Number	Account Title	2018	2019	2020	2021			2022	% change
		Actual	Actual	Actual	budget	YTD pr 19 9/30/21	Estimate	Budget	21-22
Police									
1-521-1000	Salaries and wages	1,436,265	1,456,783	1,367,610	1,540,000	1,054,707	1,505,000	1,537,000	0%
	Overtime <i>(odd yr includes)</i>	46,467	129,222	130,445	80,000	91,116	118,000	85,000	6%
1-521-2000	WI Retirement	260,243	270,196	277,680	301,500	199,472	302,000	290,000	-4%
1-521-2001	WRS Employee share	(98,945)	(103,191)	(104,374)	(110,325)	(73,320)	(110,500)	(102,500)	-7%
1-521-2005	Life Insurance	2,494	2,702	2,888	3,300	2,773	3,500	3,000	-9%
1-521-2010	Social Security	109,388	117,002	106,073	124,000	77,802	124,250	124,100	0%
1-521-2015	Health/Dental Insurance	316,717	325,934	311,227	383,100	273,437	392,000	398,000	4%
1-521-2025	Disability Insurance	1,578	1,513	1,488	1,700	1,160	1,700	1,700	0%
	<i>wages and benefit subtotal</i>	<i>2,074,207</i>	<i>2,200,161</i>	<i>2,093,037</i>	<i>2,323,275</i>	<i>1,627,147</i>	<i>2,335,950</i>	<i>2,336,300</i>	<i>1%</i>
1-521-3100	Uniform cleaning/clothing	2,344	1,409	1,752	1,500	1,080	1,500	1,500	0%
1-521-3105	New/replacement uniforms	2,651	9,921	12,635	5,000	2,668	5,000	5,000	0%
1-521-3130	Mileage	513	958			140	140	-	
1-521-3200	Gasoline	27,282	24,562	19,139	25,000	11,340	21,000	24,000	-4%
1-521-3210	Vehicle Maintenance	4,293	7,485	6,522	8,000	6,491	8,000	8,000	0%
1-521-3215	Other Equipment	1,064	571	712	1,000	279	1,000	1,000	0%
1-521-3400	Dues/Publication	895	410	1,671	1,500	1,535	1,500	1,500	0%
1-521-3410	Firearms Expense/training	6,463	6,820	6,514	7,000	5,956	7,000	7,000	0%
1-521-3420	Training/conferences	8,699	7,059	6,523	8,000	4,445	8,000	8,000	0%
1-521-3425	Recruitment	-	1,136	4,119	1,000	1,210	1,500	1,000	0%
1-521-3505	Office Supplies/ Printing	1,509	2,581	2,482	2,500	2,562	2,750	2,500	0%
1-521-3510	Office Equipment Maintenance	369	387	165	1,000		1,000	1,000	0%
1-521-	SCIT/MIU	5,300	6,350	6,350	6,350	7,000	7,000	7,000	10%
1-521-3540	Crime Prevention	1,793	1,548	-	2,000	549	549	2,000	0%
1-521-3555	Investigative Supplies	741	539	1,727	2,000	1,263	2,000	2,000	0%
1-521-3599	Misc Patrol/Crime Expenses	1,138	1,640	1,165	1,500	1,351	1,500	1,500	0%
	<i>other expenses subtotal</i>	<i>65,054</i>	<i>73,376</i>	<i>71,476</i>	<i>73,350</i>	<i>47,869</i>	<i>69,439</i>	<i>73,000</i>	<i>0%</i>
	Police	2,139,261	2,273,537	2,164,513	2,396,625	1,675,016	2,405,389	2,409,300	0.5%

**VILLAGE OF ELM GROVE
FIRE DEPARTMENT**

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

The department currently operates the 6 vehicles below.

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

PERSONNEL: The department consists of approximately 38 volunteer members who are paid-on-call for response to emergency situations. The department's current membership includes

- Fire Chief- position is a .5 FTE paid position
- 1 fire inspector – paid an hourly wage
- Volunteer Paid on Call Members

Through the years the department has kept pace with changing technology in fire service by continuously upgrading volunteer training, personal equipment and apparatus. Each month the department trains on a different aspect of fire service operations, ranging from Hazmat Awareness to Rapid Intervention. The EGVFD has strong relations with its neighboring communities through joint training and Mutual Aid Response Agreements.

MISSION STATEMENT: The Elm Grove Volunteer Fire Department shall be comprised of a proficient team of fire service professionals, providing a quality service to the Village of Elm Grove, stressing safety for residents and department members.

Fire Department Call Summary 2013-2020

	2013	2014	2015	2016	2017	2018	2019	2020
Structure Fires	3	2	1		1	2	3	2
Vehicle Accidents/Rescues	17	16	17	25	14	18	16	14
Vehicle Fires	0	1	0	3	1	0	0	0
Power Lines/Arcing Equipment	9	10	21	17	18	6	9	9
Propane/ Gas Leak or Fire	3	7	2	3	7	5	10	12
Oil/Fuel Spills	1	0	4	0	1	4	0	0
Smoke/ Fumes / CO2 Detector	11	15	18	21	15	11	19	15
Rubbish/ Brush Fires	1	2	0	0	2	0	2	0
Flood Related Calls	0	0	0	0	0	0	0	0
Other Fires/ Electric Problems	5	1	3	3	4	4	7	4
False Alarms (automated)	22	34	32	27	23	34	17	18
Other false alarms				17	7	10	5	13
Mutual Aid Response	27	21	25	21	22	28	31	28
Misc Service Calls	12	13	21	0	0	5	11	6
	111	122	144	137	115	127	130	121

Village of Elm Grove
Schedule of Expenditures-General Fund

Account Number	Account Title	2018 Actual	2019 Actual	2020 Actual	2021			2022 Budget	% chg 21-22
					budget	YTD	Estimate		
<u>FIRE DEPARTMENT</u>									
1-523-1000	Fire Chief, Inspector	46,085	47,107	44,744	44,500	29,227	44,500	44,500	0%
	Paid on Call wages	121,257	119,243	120,353	125,000	59,278	130,000	125,000	0%
1-523-1200	Daytime Employee Pay	39,198	38,400	38,028	40,000	27,500	38,400	40,000	0%
1-523-2030	unemployment tax		533	1,572		123			
1-523-2020	WI Retirement (VEG employee)	15,944	13,843	13,647	13,700	8,862	15,200	13,700	0%
	WRS- employee share	(7,275)	(6,575)	(6,267)	(5,750)	(4,663)	(6,500)	(5,750)	0%
1-523-2010	Social Security	16,101	15,889	15,731	16,025	11,137	16,600	16,025	0%
1-523-2015	Health Insurance	3,907	4,024	2,143	-	-		-	
1-523-2000	Life/Disability Insurance	6,352	6,487	6,540	6,900	6,665	6,900	6,900	0%
	<i>wages and benefit subtotal</i>	<i>241,569</i>	<i>238,951</i>	<i>236,491</i>	<i>240,375</i>	<i>138,129</i>	<i>245,100</i>	<i>240,375</i>	<i>0%</i>
1-523-1010	Drill Payments	10,200	10,200	10,314	10,200	10,255	10,200	10,200	0%
1-523-1030	Special Response Team	2,470	2,470	2,470	2,470	2,520	2,520	2,470	0%
1-523-3200	Truck Maintenance	11,945	14,626	28,328	16,000	16,285	20,000	17,000	6%
1-523-3205	Supplies & Maintenance	12,290	10,905	9,548	11,300	4,856	9,750	11,300	0%
1-523-3300	Uniforms/Clothing	983	415	812	900	61	900	1,000	11%
1-523-3400	Communications	2,588	1,809	886	2,250	419	2,250	2,250	0%
1-523-3500	Dues/Subscriptions	1,820	2,336	2,111	2,750	1,959	2,500	2,750	0%
1-523-3520	Fire Prevention	1,192	1,415	20	1,750	137	1,550	1,750	0%
1-523-3530	Training/Conferences	1,279	4,214	1,442	1,500	1,985	1,787	1,500	0%
	<i>other expense subtotal</i>	<i>44,767</i>	<i>48,390</i>	<i>55,931</i>	<i>49,120</i>	<i>38,477</i>	<i>51,457</i>	<i>50,220</i>	<i>2%</i>
	Fire	286,336	287,341	292,422	289,495	176,606	296,557	290,595	0.4%

**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	2018 Actual	2019 Actual	2020 Actual	2021		2022 Budget	% change 21-22	
					budget	YTD Estimate			
					pr 19 9/30/2021				
<u>Public Works</u>									
1-541-1000	Salaries and Wages	333,579	360,531	379,034	367,875	285,234	359,500	358,000	-3%
	Overtime	10,171	14,303	9,039	14,000	7,772	12,000	12,000	-14%
	Retirement Benefit Payout						16,800		
1-541-2000	WI Retirement	42,415	45,132	47,955	47,500	34,726	46,400	44,500	-6%
1-541-2001	WRS Employee share	(21,116)	(22,423)	(24,470)	(23,750)	(16,959)	(23,200)	(22,250)	-6%
1-541-2005	Life Insurance	1,680	1,780	1,367	1,500	1,111	1,500	1,500	0%
1-541-2010	Social Security	25,547	27,388	29,106	29,250	22,302	29,750	28,500	-3%
1-541-2015	Health/Dental Insurance	59,487	71,049	61,175	68,100	49,730	69,200	70,000	3%
1-541-2025	Disability Insurance	588	581	588	600	436	625	625	4%
	<i>wages and benefit subtotal</i>	<i>452,351</i>	<i>498,341</i>	<i>503,794</i>	<i>505,075</i>	<i>384,352</i>	<i>512,575</i>	<i>492,875</i>	<i>-2%</i>
1-541-3000	Telephones/Alarms	2,672	2,793	2,666	2,000	1,976	2,600	2,600	30%
1-541-3010	Utilities	14,700	12,601	12,746	13,750	9,243	13,750	13,750	0%
1-541-3199	Bldg & Grounds Maint	2,263	7,968	6,891	5,000	2,891	6,000	5,000	0%
1-541-3200	Gasoline and Diesel Fuel	34,682	34,217	26,812	36,500	27,975	36,500	39,000	7%
1-541-3210	Equip Maint & Supplies	46,646	54,758	66,562	50,000	37,680	50,000	50,000	0%
1-542-3100	Signs, posts, line painting	9,127	22,602	16,431	18,000	3,473	12,000	18,000	0%
1-542-3120	Electricity-Street Lighting	15,111	18,288	14,930	17,500	12,080	17,500	17,500	0%
1-542-3130	Street Light Repair	5,481	7,299	321	2,000	3,793	3,793	2,000	0%
1-542-3199	Misc Traffic Control	807	1,137	333	1,000	1,189	1,500	2,000	100%
1-542-3200	Training/Conferences	1,025	2,637	1,711	2,000	1,468	1,800	2,500	25%
1-542-3210	Uniforms	198	1,584	1,141	1,200	-	1,200	1,200	0%
	Facility Dude/Mobile 311	1,996	1,996	2,359	2,360	2,473	2,473	2,500	6%
1-542-3220	Miscellaneous	1,773	2,299	4,088	2,500	4,245	4,500	2,500	0%
1-542-3300	Consulting Services	8,067	884	10,165	5,000	20,622	24,000	8,000	60%
1-543-3100	Pavement Maintenance	72,618	1,740	28,088	30,000	5,195	30,000	30,000	0%
1-543-3200	Winter Road Maint	51,687	68,031	44,953	53,500	46,002	53,500	53,500	0%
1-543-3220	Equipment Rental	1,150	920	-	1,000	-	1,000	1,500	50%
	<i>other expense subtotal</i>	<i>270,003</i>	<i>241,754</i>	<i>240,197</i>	<i>243,310</i>	<i>180,305</i>	<i>262,116</i>	<i>251,550</i>	<i>3%</i>
Public Works		722,354	740,095	743,991	748,385	564,657	774,691	744,425	-0.5%

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>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Fee per resident	\$227.45	\$238.92	\$238.24	\$238.24	236.50	246.40	254.32	\$256.40
Solid Waste (tons)	1886	1970	1777	1759	1760	1882		
Recycling - (tons)	733	693	743	742	689	705		
% Recycled	28%	26%	29.5%	29.7%	28.13	27.26		
DPW Hours	1087	813	949	758	954	792		

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

Account Number	Account Title	2018	2019	2020	2021		2022	% chg 21-22	
		Actual	Actual	Actual	budget	YTD	Estimate		Budget
					pr 19 9/30/21				
Solid Waste									
1-544-1000	Salary and Wages	10,953	13,401	15,615	17,000	5,518	17,000	17,000	0%
1-544-2000	WRS	5,900	5,112	5,432	5,500	3,615	5,500	5,500	0%
	WRS employee	(2,948)	(2,556)	(2,712)	(2,750)	(1,815)	(2,750)	(2,750)	0%
1-544-2010	Social Security	4,178	4,138	4,322	4,425	2,462	4,425	4,425	0%
1-544-2015	Health/dental insur	10,880	8,844	9,228	11,500	6,555	11,500	11,500	0%
1-544-2020	Trf-Admin wages	14,940	15,372	15,608	16,125	12,000	16,125	16,125	0%
1-544-2030	Trf-DPW Labor -brush pickup	28,764	26,804	25,316	24,500	17,145	24,500	25,500	4%
	<i>wages and benefit subtotal</i>	<i>72,667</i>	<i>71,115</i>	<i>72,809</i>	<i>76,300</i>	<i>45,480</i>	<i>76,300</i>	<i>77,300</i>	<i>1%</i>
1-544-3100	Waste Collection	242,355	247,893	250,107	256,100	165,934	256,100	328,500	28%
1-544-3200	Recycling Collection	131,986	136,000	137,993	142,500	92,119	139,000	202,950	42%
1-544-3500	Brush disposal	34,733	55,531	46,940	45,000	29,863	42,000	45,000	0%
1-544-3700	Misc and Hazardous waste	2,045			2,100	92	2,100	1,500	-29%
	<i>other expense subtotal</i>	<i>411,119</i>	<i>439,424</i>	<i>435,040</i>	<i>445,700</i>	<i>288,008</i>	<i>439,200</i>	<i>577,950</i>	<i>30%</i>
Solid Waste		483,786	510,539	507,849	522,000	333,488	515,500	655,250	25.5%

User Fee Revenue	503,555	496,772	517,946	522,000	524,722	524,722	655,600
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residential user fee	\$238.24	\$236.50	\$246.40	\$254.32	\$254.32		\$316.70
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**VILLAGE OF ELM GROVE
DEPARTMENT OF FORESTRY**

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

PERSONNEL:

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

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

	<u>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>
Trees Planted	57	40	45	42	73	41	55	43	35
Trees Pruned							121	258	155
Total Trees Removed	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	2018 Actual	2019 Actual	2020 Actual	2021			2022 Budget	% chg 21-22
					budget	YTD	Estimate		
					pr 19 9/30/21				
<u>Forestry</u>									
1-561-1000	Salaries and Wages	65,460	73,266	68,417	75,550	51,356	71,500	71,750	-5%
	Overtime	1,817	1,045	2,129	2,000	3,650	3,000	3,000	50%
1-561-2000	WI Retirement	8,993	8,891	9,663	9,450	7,247	9,700	9,500	1%
		(4,488)	(4,431)	(4,897)	(4,725)	(3,623)	(4,850)	(4,750)	1%
1-561-2005	Life Insurance	390	399	456	500	435	669	725	45%
1-561-2010	Social Security	5,462	6,011	5,645	6,250	4,147	6,250	6,250	0%
1-561-2015	Health/Dental	3,907	4,024	5,123	4,850	5,705	7,500	8,000	65%
1-561-2025	Disability Insurance	79	79	79	80	59	80	80	0%
	<i>wages and benefit subtotal</i>	<i>81,620</i>	<i>89,284</i>	<i>86,615</i>	<i>93,955</i>	<i>68,976</i>	<i>93,849</i>	<i>94,555</i>	<i>1%</i>
1-561-3200	Tree Care	10,362	6,837	10,603	12,500	2,510	12,500	15,000	20%
1-561-3300	Pesticides	4,217	2,223	1,448	4,500	4,124	4,500	5,000	11%
1-561-3350	Emerald Ash Removal	21,791	15,350	29,880	25,000	-	25,000	20,000	-20%
1-561-3400	Landscaping	10,786	4,287	4,412	5,000	3,213	4,500	7,000	40%
1-561-3500	Tree Planting	9,500	25,378	8,506	10,000	12,662	12,662	10,000	0%
1-561-3700	Training and Misc	410	1,181	1,502	1,000	800	1,000	1,000	0%
	other expenses	57,066	55,256	56,351	58,000	23,309	60,162	58,000	0%
	Forestry	138,686	144,540	142,966	151,955	92,285	154,011	152,555	0.4%

**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
- Splash Pad
- 1 Sledding Hill
- 1 Ice Skating Rink
- 1 Educational Native Planting Area
- Over 3 miles of pathway
- Pickle Ball Court
- 2 Softball Diamonds
- Elm Grove Beer Garden

PROGRAM /ENROLLMENT SUMMARIES:

The Recreation Department offers several programs that run throughout the year. Below is a recap of the number of participants in 2018 – 2021.

	2018	2019	2020	2021		2018	2019	2020	2021
Swimming Lessons- group	259	202	305	315	Camp Elm Grove	108	103	105	193
Swimming Lessons- Private	78	75		42	Sunset Playhouse Programs	21	19	CAN	2
Swimming Team	61	83	56	83	Special events-Elm Grove Campout, winter fest	12		55+17	135
Resident Pool Passes- single	34	45	69	64	Youth Sports Programs	49	56	0	0
Resident Pool Passes – family	51	49	35	64	Youth Programs	68	50	61	100
Non-Resident Pool Passes- single	4	11	16	22	Dance classes (child and adult)	21	34	24	37
Non Resident Pool Passes- family	3	2	7	10	Adult Education	49	14	0	35
Tennis Lessons-group	100	92	104	121	Fitness Classes	325	384	210	159
Tennis Team	36	26	37	33	Softball teams	15	16	14	16
					total	1294	1261	1115	1431

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

Account Number	Account Title	2018	2019	2020	2021			2022	% change 21-22
		Actual	Actual	Actual	budget	YTD	Estimate	Budget	
Recreation Revenue									
1-446-2000	Swim Team	10,997	11,005	7,850	11,000	17,200	17,200	17,200	56%
1-446-3000	Swimming Lesson	13,327	10,922	17,540	15,000	23,402	23,402	20,000	33%
1-446-4000	Swimming Admission Fee	38,738	36,017	55,781	52,000	63,362	63,362	55,000	6%
1-447-7000	Pool Rentals	6,625	6,383	5,540	9,500	7,175	7,175	7,000	-26%
	<i>Revenue from Swimming Pool</i>	<i>69,687</i>	<i>64,327</i>	<i>86,711</i>	<i>87,500</i>	<i>111,139</i>	<i>111,139</i>	<i>99,200</i>	13%
1-446-5000	Tennis Team	4,735	5,045	5,325	5,000	4,420	4,420	5,000	0%
1-446-6000	Tennis Lesson	5,339	4,483	4,595	4,500	6,475	6,475	6,000	33%
1-446-7000	Tennis Court Rental Fees	991	400	8,037	5,000	2,251	4,000	3,500	-30%
	<i>Revenue from Tennis</i>	<i>11,065</i>	<i>9,928</i>	<i>17,957</i>	<i>14,500</i>	<i>13,146</i>	<i>14,895</i>	<i>14,500</i>	0%
1-446-9000	Camp Elm Grove	11,374	9,315	11,897	11,800	20,905	20,905	17,500	48%
1-447-9420	Joint Recreation Program:	7,207	7,255	2,865	5,000	3,171	3,000	4,000	-20%
1-447-0000	Baseball	10,167	11,527	10,066	12,150	11,856	11,856	12,150	0%
1-447-1000	Fitness Classes	19,276	19,543	11,719	20,250	11,890	12,000	12,500	-38%
1-447-2000	Concession Sales	7,161	5,695	1,400	7,000	1,667	1,667	3,000	-57%
1-447-3000	Gazebo Reservation Fee	8,020	6,997	4,543	7,000	9,205	9,500	9,500	36%
1-447-6000	Youth Activities	3,266	2,865	4,795	4,700	6,558	6,000	6,500	38%
1-447-9020	Misc Rec Revenue	558	260	911	600	784	750	600	0%
1-447-9050	Adult Programs	3,916	2,625	2,492	2,650	5,350	5,500	4,500	70%
	July 4th sponsorships and fun run					1,957	1,957	2,000	
	revenue	151,697	140,337	155,356	173,150	197,628	199,169	185,950	7%

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

Account Number	Account Title	2018 Actual	2019 Actual	2020 Actual	2021			2022 Budget	% change 21-22
					budget	YTD 9/30/21	Estimate		
Recreation Expenditures									
1-552-1000	Salaries and Wages	109,621	116,854	155,875	134,000	123,322	140,000	146,500	9%
1-552-2000	WI Retirement	5,508	6,683	7,518	7,450	5,480	7,450	7,200	-3%
	WI Retirement-Employee	(2,964)	(3,315)	(3,787)	(3,725)	(2,713)	(3,725)	(3,600)	-3%
1-552-2005	Life Insurance	36	35	37	45	35	45	50	11%
1-552-2010	Social Security	8,355	8,909	11,772	10,350	9,362	10,750	11,250	9%
1-552-2015	Health/Dental Insurance	5,569	7,102	8,336	7,700	6,292	7,700	8,000	4%
1-552-2025	Disability Insurance	75	79	79	80	75	80	80	0%
	<i>wages and benefit subtotal</i>	<i>126,200</i>	<i>136,347</i>	<i>179,830</i>	<i>155,900</i>	<i>141,853</i>	<i>162,300</i>	<i>169,480</i>	<i>9%</i>
1-552-3100	Utilities-Telephone	1,175	1,359	891	1,300	685	1,000	1,000	-23%
1-552-3110	Utilities-Heating	1,814	1,222	1,735	2,500	1,939	2,500	2,500	0%
1-552-3120	Utilities-Electricity	9,953	9,964	11,448	10,000	9,326	10,000	10,000	0%
1-552-3130	Operating Expenses	735	1,298	1,214	1,300	1,154	2,000	2,500	92%
1-552-3198	Building and Grounds	4,558	4,729	11,090	5,000	8,514	9,000	5,000	0%
1-552-3180	Program Expenses	5,105	4,976	3,363	6,500	1,969	2,000	4,000	-38%
1-552-3140	Pool Expenses	9,490	13,253	18,451	13,000	14,287	14,500	17,000	31%
1-552-3150	Instructor Fees	12,690	12,112	8,029	13,000	7,672	10,000	13,000	0%
	Joint Recreation Programs	4,988	4,037	625	5,700	1,528	2,750	3,500	-39%
1-552-3200	Swimming Program	1,621	1,881	4,287	1,650	2,129	2,100	2,100	27%
1-552-3300	Tennis Program	1,272	626	1,493	1,300	342	342	2,000	54%
1-552-3400	Printing Expense	6,480	5,021	5,750	5,000	3,980	5,000	5,000	0%
1-552-3420	Soda/Snack Expense	4,797	3,673	2,126	4,000	437	1,000	1,500	-63%
1-552-3490	Office Supplies and Misc	43	215	334	300	341	400	300	0%
1-552-3600	Baseball Program	5,816	8,496	7,771	8,000	7,558	7,558	8,000	0%
1-552-4200	Camp Elm Grove	1,769	362	1,391	1,750	1,473	1,473	2,000	14%
1-552-4900	Misc expense	1,384	2,226	2,439	1,000	1,428	1,428	1,000	0%
1-552-4901	On-line registration fees	2,732	2,719	4,444	3,250	4,768	4,850	4,850	49%
1-552-4905	software fee	1,383	1,405	4,714	5,100	4,721	5,100	5,100	0%
1-552-4910	Training	2,355	2,302	884	1,500	21	1,500	1,500	0%
	July 4th Celebration							18,500	
	<i>other expense subtotal</i>	<i>80,160</i>	<i>81,876</i>	<i>92,479</i>	<i>91,150</i>	<i>74,272</i>	<i>84,501</i>	<i>110,350</i>	<i>21%</i>
	expenditures	206,360	218,223	272,309	247,050	216,125	246,801	279,830	13.3%
Tax levy required		54,663	77,886	116,953	73,900	18,497	47,632	93,880	

Village of Elm Grove
Schedule of Expenditures-General Fund

Account Title	2018	2019	2020	2021			2022
	Actual	Actual	Actual	budget	YTD	Estimate	Budget
<u>Contingency</u>							
Contingency				100,000			236,000
total contingency	-	-	-	100,000	-	-	236,000
<u>Transfer to other Funds</u>							
Trf to stormwater			30,875				-
trf to library fund		5,000	8,935				
Trf to EMS	15,000						
To 5 Year Capital Fund	270,000	140,000	20,000				-
Transfers to Other Funds	285,000	145,000	59,810	-	-	-	-
<u>Total General Fund</u>							
Expenditures	6,191,124	6,379,249	6,271,867	6,538,520	4,668,712	6,526,432	6,944,235
						increase	405,715
							6.20%

**Village of Elm Grove
Library**

Library Operations

	2018 Actual	2019 Actual	2020 Actual	2021 estimate	2021 Budget	2022 Budget
Expenditures	438,700	444,585	431,730	464,145	464,925	468,120
<u>Revenue</u>						
Fines and Fees	11,878	11,980	5,342	5,750	7,500	7,500
Other Grants			11,333	900	900	600
Crossover Lending	31,135	32,140	33,471	38,815	38,815	42,015
Outside Revenue	43,013	44,120	50,146	45,465	47,215	50,115
Village Support	395,687	400,465	381,584	418,680	417,710	418,005

Library Gift Support 44,957 34,992 27,462

PERSONNEL:

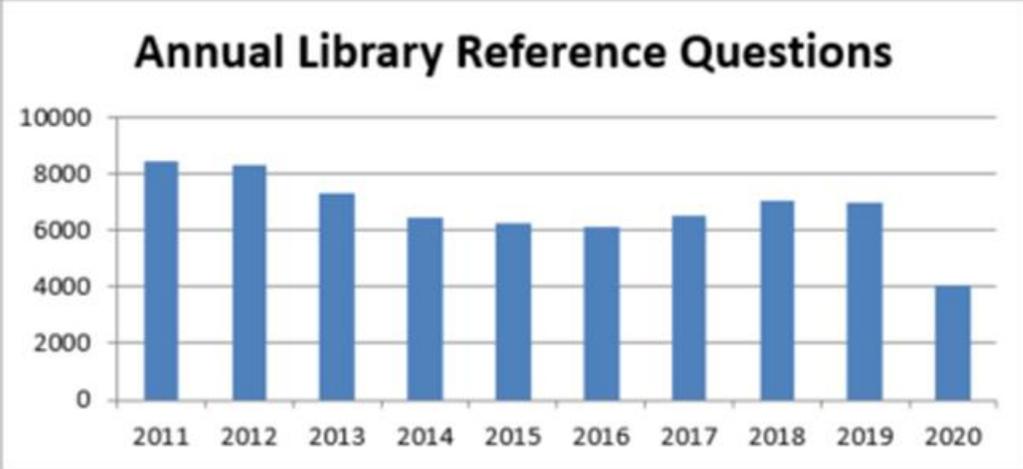
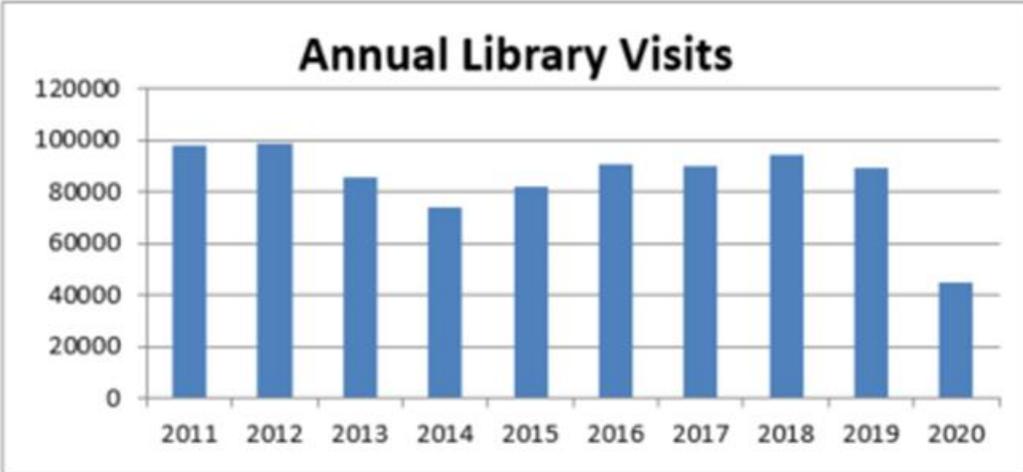
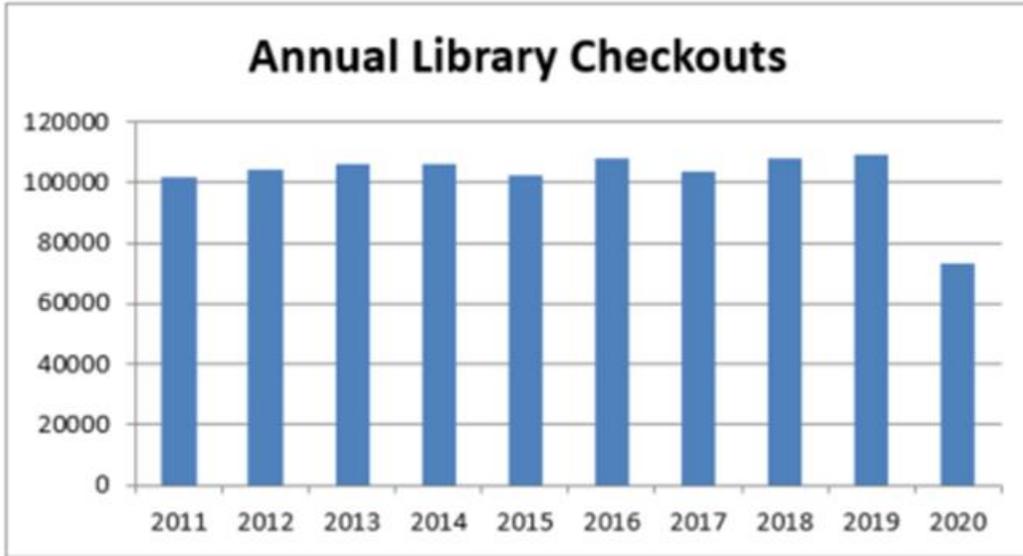
Full-time Equivalency FTE

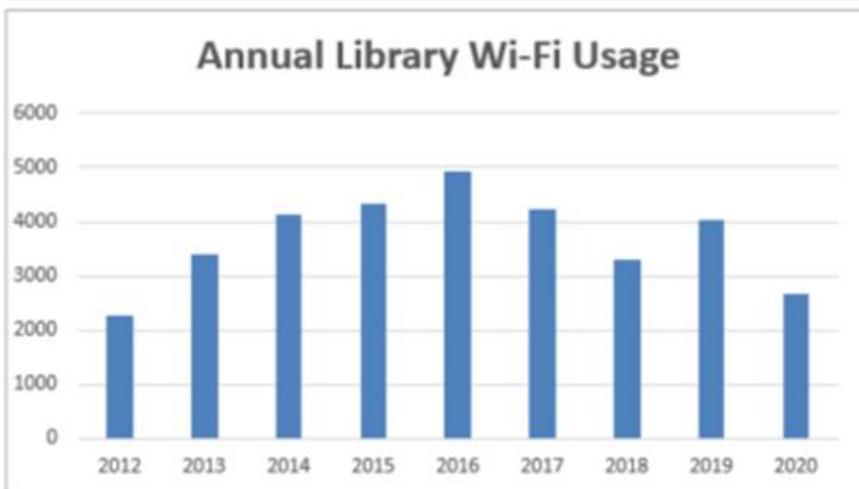
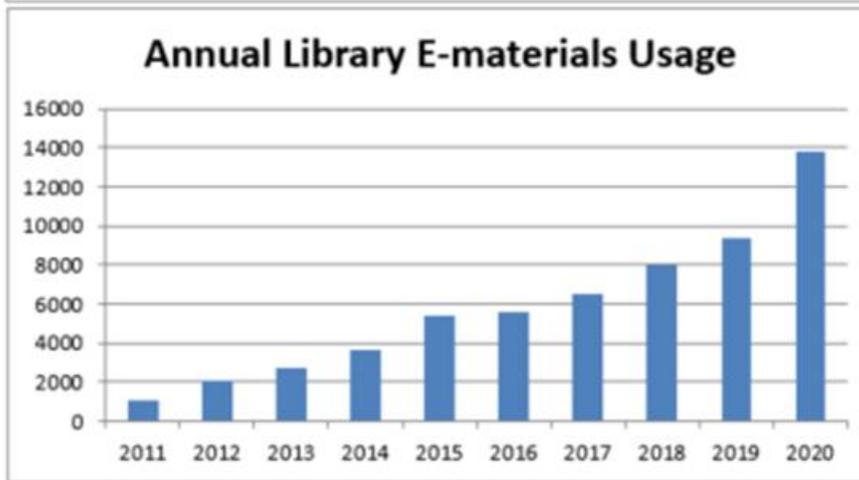
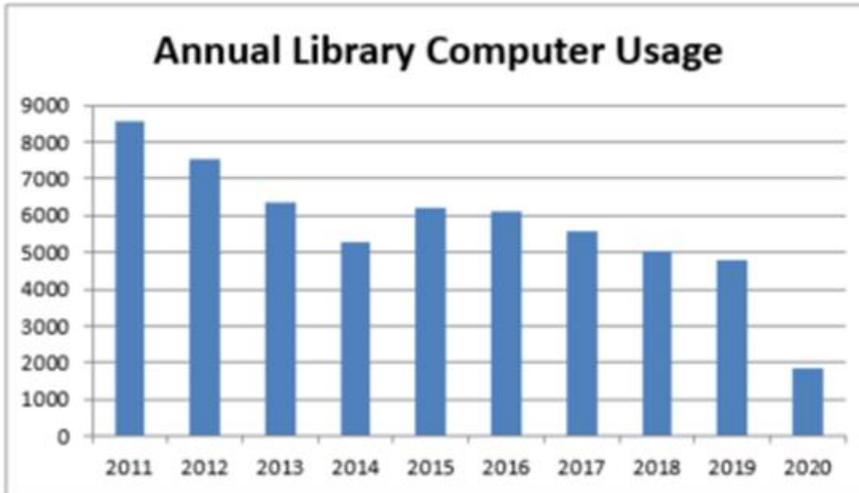
Library Director	1.00
Children's Librarian	1.00
Reference Librarian	1.00
Reference Librarians -3 part-time	1.10
Library Assistants-3	1.80
Student Pages (clerks)- 6	<u>1.20</u>
Total	7.10

Usage Statistics 2020 (from annual report)

Library was closed a substantial part of 2020 due to COVID

Number of Elm Grove residents users:	4,557
Library Hours per week	56
Square Footage of Library	9150
Number of Public Computers	13 includes 6 with internet access
Children's programs:	54 programs, 1,055 attendees
Young Adult programs	3 programs, 10 attendees
Adult programs:	12 programs, 474 attendees
Total:	63 programs, 13391 attendees





Village of Elm Grove
Library Fund

Account Number	Account Name	2018 Actual	2019 Actual	2020 Actual	2021			2022 Budget	%change 21-22
					Budget	YTD	Estimated		
Revenue									
6-360-0110	Tax Levy	389,350	393,000	396,770	406,110	406,110	406,110	407,505	0%
6-446-1100	Crossover Lending	31,135	32,140	33,471	38,815	19,351	38,815	42,015	8%
	Other State and County Aid			496	900	223	900	600	-33%
6-446-1000	Misc Revenue	11,878	11,980	5,342	7,500	5,253	5,750	7,500	0%
6-322-0200	Interest Income	2,150	2,510	1,192	1,000		500	500	-50%
	COVID grant			10,837					
	Transfer fr General Fund		5,000						
	Fund Balance Used	4,187	(55)	(16,380)	10,000			10,000	
Total Revenue		438,700	444,575	431,728	464,325	430,937	452,075	468,120	1%

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Expenditures									
1-551-1000	Salaries	289,811	292,885	282,929	308,000	215,593	310,000	310,250	1%
1-551-2000	WI Retirement	32,024	32,713	33,321	34,350	23,285	34,200	32,000	-7%
	WRS Employee Share	(15,990)	(15,739)	(16,951)	(17,175)	(12,027)	(17,100)	(16,000)	-7%
1-551-2005	Life Insurance	958	932	900	1,050	633	1,050	1,050	0%
1-551-2010	Social Security	22,672	22,940	21,793	24,000	16,936	24,250	24,250	1%
1-551-2015	Health/Dental Insur	15,346	15,791	16,890	16,800	13,025	17,000	18,500	10%
1-551-2025	Disability Insur	238	238	248	325	195	325	325	0%
	<i>Total Wages and Benefits</i>	<i>345,059</i>	<i>349,760</i>	<i>339,130</i>	<i>367,350</i>	<i>257,640</i>	<i>369,725</i>	<i>370,375</i>	<i>1%</i>
1-551-3100	Books	30,212	30,490	27,360	30,525	20,866	30,525	30,000	-2%
1-551-3103	Children/Young Adult	9,205	9,987	9,262	9,250	8,236	9,250	9,300	1%
1-551-3105	Audio/Visual Materials	6,947	6,529	5,669	6,575	3,839	6,575	6,500	-1%
1-551-3110	Periodicals	8,064	8,563	8,438	8,400	1,667	8,400	8,500	1%
1-551-3120	Electronic Materials				3,400	3,092	3,400	5,100	50%
	<i>Total Materials</i>	<i>54,428</i>	<i>55,569</i>	<i>50,729</i>	<i>58,150</i>	<i>37,700</i>	<i>58,150</i>	<i>59,400</i>	<i>2%</i>
1-551-3200	Dues/memberships	405	596	573	675	425	625	650	-4%
	Professional Subscriptior	-	995	995	1,000	995	995	995	-1%
1-551-3220	Training/Conferences	1,259	1,022	15	1,425	215	600	1,000	-30%
1-551-3300	Supplies & Equipment	7,856	7,377	9,739	7,500	5,201	7,500	7,500	0%
1-551-3310	Copy Machine	3,344	3,071	2,455	3,300	663	1,000	1,200	-64%
1-551-3320	Computer Expense	20,674	20,342	25,529	18,600	20,288	21,000	21,000	13%
1-551-3400	Telephone	697	941	514	900	-	750	750	-17%
1-551-3420	Postage	400	207	400	400	436	400	400	0%
1-551-3430	Adult Programs	1,796	1,582	948	1,725	1,657	2,000	2,000	16%
	Youth Programs	1,405	1,315	-	1,500		650	1,300	-13%
1-551-3435	Mileage	622	948	183	800	133	300	800	0%
1-551-3499	Printing & Misc	755	860	520	1,000	554	450	750	-25%
	<i>total other expenditures</i>	<i>39,213</i>	<i>39,256</i>	<i>41,871</i>	<i>38,825</i>	<i>30,567</i>	<i>36,270</i>	<i>38,345</i>	<i>-1%</i>
Total Expenditures		438,700	444,585	431,730	464,325	325,907	464,145	468,120	1%

Fund Balance Reconciliation	
Fund Balance 1/1/21	25,913
plus est revenue	452,075
less est expenditures	(464,145)
estimated fund balance 12/31/21	13,843

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	11
EMTs	11
Drivers	2

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	2018 actual	2019 Actual	2020 Actual	2021			2022 Budget	%CHANGE 21-22
					Budget	YTD	Estimate		
Revenue									
8-360-0110	Tax Levy	186,350	200,000	221,600	221,600	221,600	221,600	221,600	0%
8-441-6000	Ambulance Fees	108,809	106,480	123,670	115,500	74,938	120,000	120,000	4%
8-481-1000	Interest	2,580	3,319	1,381	1,000		500	500	-50%
	COVID funds			2,554					
	Trf from General Fund	15,000							
	Fund Balance Applied	(2,658)	5,414	(29,513)	18,000			20,250	
	Total Revenue	310,081	315,213	319,692	356,100	296,538	342,100	362,350	2%

Expenditures

1-522-1000	Salaries-Admin	2,460	2,460	2,460	2,600	1,845	2,600	2,600	0%
1-522-1100	Paid-on-Call Wages	158,675	159,437	169,982	170,000	74,926	170,000	170,000	0%
1-522-1200	Police EMT wages	84,720	85,975	79,409	91,500	66,105	88,500	93,500	2%
1-522-2000	WI retirement	15,554	15,537	11,415	17,500	11,903	17,000	17,800	2%
	Employee WRs	(6,112)	(5,966)	(2,648)	(6,200)	(4,463)	(6,000)	(6,300)	2%
1-522-2010	Social Security	18,619	18,815	19,080	20,200	10,787	20,000	20,500	1%
	wages and benefit subtotal	273,916	276,258	279,698	295,600	161,103	292,100	298,100	1%
1-522-3200	Fuel & maintenance	3,786	6,982	3,913	6,300	4,040	6,300	6,300	0%
1-522-3230	Medical supplies	10,374	11,295	13,461	16,000	6,415	12,000	16,000	0%
1-522-3260	Billing Fees	7,432	7,783	8,420	8,400	5,254	8,400	8,400	0%
1-522-3290	Misc (incl software \$1900)	2,823	2,812	3,104	2,800	2,372	2,800	2,800	0%
1-522-3300	Uniforms	1,935	327	-	1,000		1,000	1,000	0%
1-522-3400	Communications	1,547	1,622	1,950	1,000	993	1,000	1,000	0%
1-522-3520	Training	4,368	4,234	5,507	4,600	5,015	5,015	4,600	0%
1-522-3550	Drill Payments	3,900	3,900	3,639	3,900	3,900	3,900	3,900	0%
1-522-3700	New Equipment				16,500	15,971	15,971	20,250	23%
	other expense subtotal	36,165	38,955	39,994	60,500	43,960	56,386	64,250	6%
	Total Expenditures	310,081	315,213	319,692	356,100	205,063	348,486	362,350	2%

Available fund balance 1/1/21	32,868
estimated Revenue	342,100
estimated Expenditures	(348,486)
Estimated Fund Balance 12/31/21	26,482

New Equipment

Lucas Chest compression	2021	16,500
move capital items	2022	20,250.00
Defibrillator and manikin		

<u>Assigned Fund Balances</u>	
	1/1/2021
ACT 102 Grant Funds	17,774
EMS Drill Funds	3,952
Donations- TEMS	885
Donations- Koening Estate	44,690
	67,301

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 included a major portion of capital charge in the tax levy in past years unlike other municipalities. In order to fund more needed road repaving investment in 2022 and forward the amount of levy devoted to the capital charge was reduced by \$550,000 and those levy dollars designated to the new transportation fund. The sewer user fee covers the MMSD and Village operating costs and a portion of the capital charge, which was increased in 2022.

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. In 2020 major repairs were required on Elm Grove Road between Juneau and Watertown Plank roads. A sewer access road was created to better maintain that sewer line, creating a pathway for residents. The 2022 budget includes paving of the current gravel access road/pathway.

In 2022 the budget includes cost to convert the commercial properties to a fully metered system that can be read electronically to provide accurate usage readings for billing purposes. The project specifics are still be developed and the cost of project will be recovered in future years through specific connections fees to commercial users

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	2018 Actual	2019 Actual	2020 Actual	2021			2022 Budget	%change 21-22
					Budget	YTD	Estimate		
Revenue									
2-322-0110	Sewer Levy for Cap Charge	1,350,000	1,320,000	1,220,000	1,100,000	1,100,000	1,100,000	550,000	
	Total Tax Levy	1,350,000	1,320,000	1,220,000	1,100,000	1,100,000	1,100,000	550,000	-50%
2-322-0100	User Charges -residential	803,636	802,349	829,554	872,000	881,049	881,049	1,331,500	53%
	User Charges -commercial	229,862	210,598	210,865	247,800	146,835	200,000	318,500	29%
2-322-0200	Interest Income	24,450	37,985	15,723	9,000	-	5,000	5,000	-44%
2-322-0300	Miscellaneous Income	314	91	400					
	Total Revenue	2,408,262	2,371,023	2,276,542	2,228,800	2,127,884	2,186,049	2,205,000	-1%

Expenditures									
	MMSD Capital Charges	1,620,953	1,507,328	1,385,822	1,425,300	1,425,242	1,425,242	1,345,000	-5.6%
2-323-0100	MMSD User Charges	362,836	370,608	374,264	387,000	189,414	379,000	395,000	2.1%
2-323-0300	Inspection/Engineering	10,967	16,608	9,656	15,000	7,314	9,000	15,000	0.0%
2-323-0400	Repair/maintenance	57,653	65,420	38,209	70,000	32,961	50,000	70,000	0.0%
	Projects-PPII	13,845	5,853	740		1,393	2,000		
	Projects- Elm Grove Rd Pathway paving			68,169				45,000	
	Commercial meter project							55,000	
2-570-6100	New Equipment	9,811							
2-323-0500	Administrative Transfer	58,110	54,451	49,647	60,000	36,720	62,000	60,000	0.0%
2-323-0600	Legal and Audit	2,750	2,750	2,750	3,000	2,750	2,750	2,750	-8.3%
2-519-3440	Insurance	15,099	14,996	17,128	16,000	18,015	18,015	18,500	15.6%
2-323-0800	Utilities/Misc	3,992	2,261	2,053	2,500	1,579	2,000	2,500	0.0%
2-324-0515	Trf to Stmwtr-Green Infrastructure		100,000	140,000	200,000	200,000	200,000	100,000	-50.0%
	Expenditures other than MMSD Capital	535,063	632,947	702,616	753,500	490,146	724,765	763,750	
	Total Expenditures	2,156,016	2,140,275	2,088,438	2,178,800	1,915,388	2,150,007	2,108,750	-3.2%

rebuilt f/b 96,250

Fund Balance 1/1/21	1,514,473
plus est revenue	2,186,049
less est expenditures	(2,150,007)
estimated fund balance 12/31/21	<u>1,550,515</u>

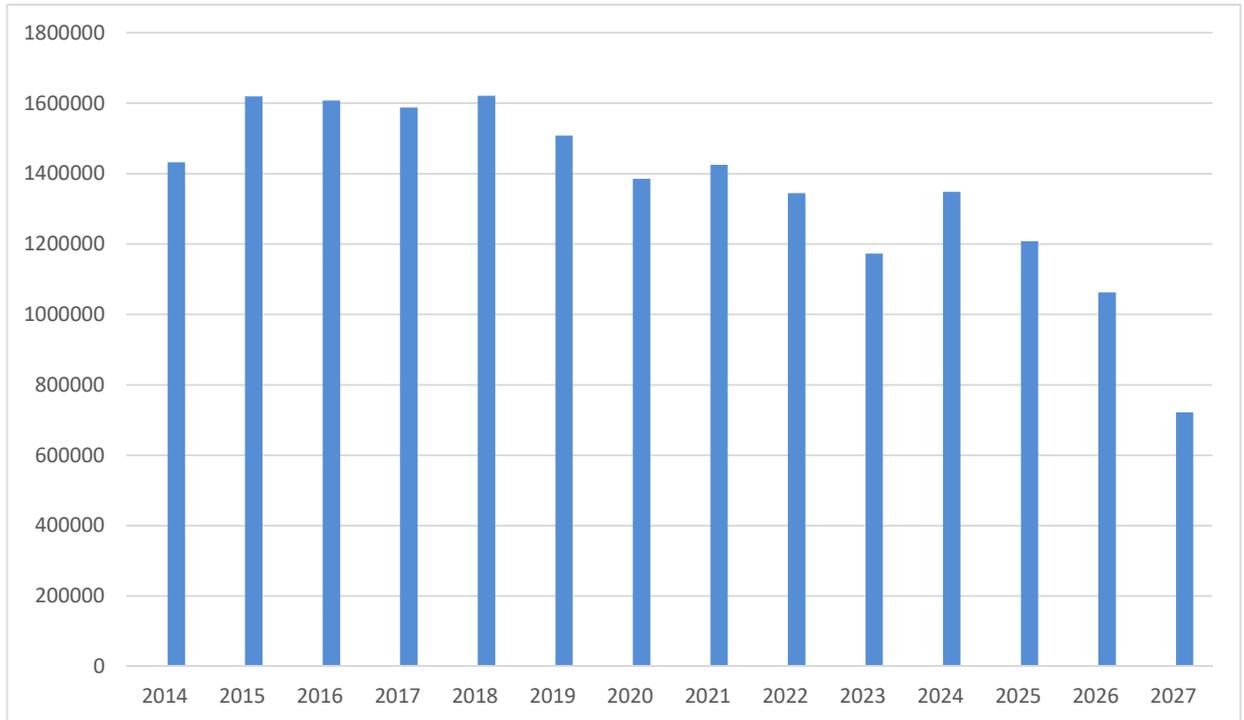
sewer fees		increase	
2022	558.50	190.78	51.88%
2021	367.72	20.72	
2020	347.00	11.20	
2019	335.80	-	
2018	335.80	335.80	

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

MMSD Capital Charge is based on Equalized Value						
		Actual/expected rate per MMSD**	Annual Charge	Increase	Due April of	
2013	3.3% decrease	955,610,000	\$ 1.499	1,432,459	2014	
2014	8.0% increase	1,030,237,100	\$ 1.571	1,618,502	186,043	2015
2015	2% increase	1,050,056,300	\$ 1.530	1,606,740	(11,762)	2016
2016	2.34% increase	1,074,675,300	\$ 1.477	1,587,295	(19,445)	2017
2017	2.44% increase	1,106,294,100	\$ 1.465	1,620,953	33,658	2018
2018	2.36% increase	1,132,773,400	\$ 1.331	1,507,721	(113,232)	2019
2019	7.19% increase	1,214,228,700	\$ 1.058	1,385,174	(122,547)	2020
2020	2% increase	1,244,717,100	\$ 1.145	1,425,201	40,027	2021
2021	1.42% increase	1,262,365,300	\$ 1.065	1,344,419	(80,782)	2022
2022	estimate 3.0% increase	1,300,236,259	\$ 0.902	1,172,813	(171,606)	2023
2023	estimate 3.0% increase	1,339,243,347	\$ 1.007	1,348,618	175,805	2024
2024	estimate 3.0% increase	1,379,420,647	\$ 0.876	1,208,372	(140,246)	2025
2025	estimate 3.0% increase	1,420,803,266	\$ 0.748	1,062,761	(145,611)	2026
2026	estimate 3.0% increase	1,463,427,364	\$ 0.493	721,470	(341,291)	2027

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 is currently considering amending the current TIF #2 to finance the construction of the daylighting, property acquisition and restoration along with grant funding received. This was part of the original stormwater management plan and strongly supported by the Wisconsin Department of Natural resources.

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	2018 Actual	2019 Actual	2020 Actual	2021			2022 Budget	% change 21-22
				Budget	YTD	Estimate		
Revenue								
Operating Revenue					9/30/2021			
Tax Levy	179,000	179,000	175,000	170,500	170,500	170,500	170,500	0%
Stormwater Utility Fee	437,025	441,092	446,998	449,133	404,007	445,800	454,215	1%
Culvert Installations	6,068	8,952	5,276	6,000	455	8,300	9,000	50%
Interest Income	3,407	3,940	3,256	2,400		1,000	1,000	-58%
	<i>625,500</i>	<i>632,984</i>	<i>630,530</i>	<i>628,033</i>	<i>574,962</i>	<i>625,600</i>	<i>634,715</i>	1%
Other Sources								
NR216 Grant-State (\$49,083=50%)				49,000	49,083	49,083		
Grant-Underwood Creek		69,485		225,000		-	225,000	
Grants (Friends of Lake Michigan)		94,237			50,000	50,000		
Transfer from sewer -green infrastructure/streamk		100,000	140,000	200,000	200,000	200,000	100,000	
Transfer from General Fund			30,875					
Fund Balance Applied	129,047	(55,919)	(124,745)	(31,814)				
Total Revenue	754,547	840,787	676,660	1,070,219	874,045	924,683	959,715	-10%

Expenditures								
Operating Expenses								
Consulting Services	13,965	36,521	19,530	15,000	6,139	15,000	15,000	0%
Admin and DPW Labor	156,204	154,002	166,700	165,500	120,855	165,500	165,500	0%
Legal And Audit	4,650	4,350	4,150	5,000	2,750	4,500	4,500	-10%
Infrastructure Maintenance	54,971	53,487	64,410	60,000	47,029	60,000	60,000	0%
Pond maintenance	5,243	4,806	3,665	5,000	5,271	5,000	5,000	0%
<i>subtotal</i>	<i>235,033</i>	<i>253,166</i>	<i>258,455</i>	<i>250,500</i>	<i>182,044</i>	<i>250,000</i>	<i>250,000</i>	0%
Stormwater Projects								
NR216 Planning (total cost \$98,166)	23,365	74,741	31,686		11,350	11,350	-	
Underwood Creek Stabilization				425,000	8,801	50,000	375,000	
Underwood Creek Restoration-Tonowon	20,500	101,263						
Creek Daylighting Design	91,231	38,698			19,345	25,000		
<i>subtotal</i>	<i>135,096</i>	<i>214,702</i>	<i>31,686</i>	<i>425,000</i>	<i>39,496</i>	<i>86,350</i>	<i>375,000</i>	
Trf to Debt Service (2025)	384,418	372,919	386,519	394,719	394,719	394,719	397,619	1%
<i>subtotal</i>	<i>384,418</i>	<i>372,919</i>	<i>386,519</i>	<i>394,719</i>	<i>394,719</i>	<i>394,719</i>	<i>397,619</i>	1%
Total Expenditures	754,547	840,787	676,660	1,070,219	616,259	731,069	1,022,619	-4%

(62,904)

Fund Balance 1/1/21	184,468
Revenue	924,683
expense	(731,069)
Fund Balance 12/31/21	<u>378,082</u>

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

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

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

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

2006	\$ 79.00	\$ 153,892	\$ 3,358	\$ 17,933	\$ 93,576	\$ 268,759	\$ 238,831
2007	\$ 91.00	\$ 177,268	\$ 3,868	\$ 20,657	\$ 107,790	\$ 309,583	\$ 278,558
2008	\$ 99.00	\$ 192,852	\$ 4,208	\$ 22,473	\$ 117,266	\$ 333,698	\$ 300,675
2009	\$ 109.00	\$ 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	2018 Actual	2019 Actual	2020 Actual	2021			2022 Budget
				Budget	YTD	Estimate	
Revenue							
Tax Levy	-	-	146,813	187,304	187,304	187,304	189,360
Interest Income	7,550	11,900	2,653	4,500		1,000	1,000
Interest on Advance	7,872	12,639	3,449	1,000		500	500
<u>Interfund Transfers</u>							
From Stmwtr Utility	384,418	372,919	386,519	394,719	394,719	394,719	397,619
From Stmwtr TIF	549,473	590,273	610,073	639,273	639,273	639,273	647,673
<u>other financing</u>							
State Trust Fund Loan		1,036,247					
total revenue	949,313	987,731	1,149,507	1,226,796	1,221,296	1,222,796	1,236,152
Expenditures							
Principal	787,918	832,918	1,977,918	1,065,598	1,065,598	1,065,598	1,099,603
Interest and fees	148,891	133,171	205,051	158,447	158,447	158,447	137,969
total expenditures	936,809	966,089	2,182,969	1,224,045	1,224,045	1,224,045	1,237,572

<u>Debt Service Fund Balance Summary</u>	
Balance at 1/1/21	869,612
revenue (per above)	1,222,796
expenditures	(1,224,045)
Est Balance at 12/31/21	868,363
Advanced to TIF fund	(850,000)
Est Available 12/31/21	18,363

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
12/31/2021

	Original Balance	Balance @ 1/1/21	Additons	Payments	Balance @ 12/31/21	2022 Payments		
						Principal	Interest	total
Stormwater Project						#1-591-3100	#1-592-3100	
GO Refunding Bonds 2012	9,450,000	4,620,000		935,000	3,685,000	965,000	80,292	1,045,292
Trunked Radio Infrastructure								-
Note -Waukesha County DPW Excavator	23,346	5,838		2,918	2,920	2,920		2,920
State Trust Fund Loan	190,000	190,000		37,680	152,320	36,683	3,808	40,491
Capital Projects and HVAC refinancing								-
GO Bonds	2,425,000	2,260,000		90,000	2,170,000	95,000	53,869	148,869
		7,075,838	-	1,065,598	6,010,240	1,099,603	137,969	1,237,572

Summary of Notes:	Date of Issue	Interest Rate	Principal Due	Interest Pymt date	Original Amount	Balance 12/31/21
Stormwater Project						
GO Refunding Bonds 2012	2012	1.0-2.25%	8/1/12-25	2/1 & 8/1	9,450,000	3,685,000
Trunked Radio Infrastructure						
Note -Waukesha County HVAC Project	2014	0.00%	-	n/a	23,346	2,920
State Trust Fund Loan	2020	2.50%	3/15/21-26	.3/15	190,000	152,320
Capital Projects and HVAC refinancing						
GO Bonds	2019		3/1/20-39	3/1 & 9/1	2,355,000	2,170,000
						\$ 6,010,240

<u>Village debt limit is 5% of equalized value</u>	
value	as of 1/1/20
	\$ 1,299,350,800
	maximum
	5%
	<u>\$ 64,967,540</u>
add'l borrowing available	\$ 58,957,300

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		
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>1,495,000</u>	<u>82,832</u>	<u>1,577,832</u>	<u>2,190,000</u>	<u>115,550</u>	<u>2,305,552</u>	<u>3,685,000</u>	<u>198,384</u>	<u>3,883,384</u>

	5 Yr State Trust Fund Loan-Excavator			2019 GO Debt			total including State trust fund		
2022	36,683	3,808	40,491	95,000	53,869	148,869	1,096,683	137,969.00	1,234,652
2023	37,600	2,891	40,491	100,000	50,944	150,944	1,132,600	113,621.00	1,246,221
2024	38,534	1,957	40,491	100,000	47,944	147,944	978,534	88,294.00	1,066,828
2025	39,503	988	40,491	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>152,320</u>	<u>9,644</u>	<u>161,964</u>	<u># 2,170,000</u>	<u>505,857</u>	<u>2,675,857</u>	<u>6,007,320</u>	<u>713,885</u>	<u>6,721,205</u>

Village of Elm Grove
TIF Special Revenue Fund

Account Name	2018 Actual	2019 Actual	2020 Actual	2021			2022 Budget
				Budget	YTD	Estimate	
Revenue							
Tax Increment -Initial Project	446,737	413,949	426,234	395,731	401,409	401,409	458,512
Tax Increment - MSP/Heritage	169,502	196,127	208,713	187,953	197,000	197,000	193,542
Total Tax Increment	616,239	610,076	634,947	583,684	598,409	598,409	652,054
State Computer Aid	8,943	9,160	9,160	9,160	9,160	9,160	9,160
Personal Property Aid		1,960	11,662	21,364	21,364	21,364	11,662
New Property Connection fees			5,827	-	-	-	
	625,182	621,196	661,596	614,208	628,933	628,933	672,876

Expenditures							
Trf to Debt Service -TIF	549,473	590,273	610,073	639,273	639,273	639,273	647,673
Trf to General Fund	3,678	3,770	3,865	3,962	3,962	3,962	4,000
Developer Incentive- MSP/Heritage	75,617	99,822	97,289	95,491	-	104,925	101,586
Administrative Expense-Legal/Audit	1,550	1,550	1,550	3,000	150	1,550	3,000
Interest Expense on Advances	27,657	30,280	42,240	14,500	-	14,500	13,500
<i>subtotal- TIF expenditures</i>	<i>657,975</i>	<i>725,695</i>	<i>755,017</i>	<i>756,226</i>	<i>643,385</i>	<i>764,210</i>	<i>769,759</i>
Other Use of Funds							
Repayment of Advance							
Debt Service	28,271	(179,406)	(3,522)	-		-	
sewer			(164,728)	(217,018)		(210,277)	(168,944)
Municipal Water- MSP/Herita	75,000	74,907	74,816	75,000		75,000	75,000
<i>subtotal- other use of funds</i>	<i>103,271</i>	<i>(104,499)</i>	<i>(93,434)</i>	<i>(142,018)</i>	<i>-</i>	<i>(135,277)</i>	<i>(93,944)</i>
Total	761,246	621,196	661,583	614,208	643,385	628,933	675,815

Village of Elm Grove
TIF Special Revenue Fund

Account Name	2018 Actual	2019 Actual	2020 Actual	2021			2022 Budget
				Budget	YTD	Estimate	
Initial TIF Project- Stormwater Management							
<u>Revenue</u>							
Tax Increment -Initial Project	446,737	413,949	426,234	395,731	401,409	401,409	458,512
State Computer Aid	8,943	9,160	9,160	9,160	9,160	9,160	9,160
Personal Property Tax Aid		1,960	11,662	21,364	21,364	21,364	11,662
Revenue- Initial Project	455,680	425,069	447,056	426,255	431,933	431,933	479,334
<u>Expenditures</u>							
Trf to Debt Service -TIF	549,473	590,273	610,073	639,273	639,273	639,273	647,673
Administrative Expense-Legal/Audit	1,550	1,550	1,550	3,000		1,550	3,000
Interest Expense on Advances	7,872	12,639	19,135	1,000		1,000	1,000
Initial Project expenditures	558,895	604,462	630,758	643,273	639,273	641,823	651,673
Payback (increase) of Advance	(103,215)	(179,393)	(183,702)	(217,018)		(209,890)	(172,339)

Amendment- Heritage/MSP Project							
<u>Revenue</u>							
Tax Increment - MSP/Heritage	169,502	196,127	208,713	187,953	197,000	197,000	193,542
New Property Connection fees		-	5,827	-	-	-	-
Revenue- amendment 1	169,502	196,127	214,540	187,953	197,000	197,000	193,542
	-	-	-				
<u>Expenditures</u>							
Interest Expense on Advances	19,785	17,641	15,399	13,500		13,500	12,500
Administrative Expenses	3,678	3,770	3,865	3,962	3,962	3,962	4,061
Developer Incentive- MSP/Heritage	75,607	99,712	120,394	95,491	104,925	104,925	101,586
<i>Amendment Expenditures</i>	<i>99,070</i>	<i>121,123</i>	<i>139,658</i>	<i>112,953</i>	<i>108,887</i>	<i>122,387</i>	<i>118,147</i>
Payback (increase) of Advance	70,432	75,004	74,882	75,000		74,613	75,395

Advances from other Funds				
	Debt Service	Gen Fund	Sewer	total
2019 advance	179,393	(74,907)		
12/31/19 balance	<u>846,478</u>	<u>577,720</u>	-	1,424,198
2020 advance	3,522	(74,817)	164,728	
12/31/20 balance	<u>850,000</u>	<u>502,903</u>	<u>164,728</u>	1,517,631
2021 advance	-	(74,613)	209,890	
12/31/21 balance	<u>850,000</u>	<u>428,290</u>	<u>374,618</u>	1,652,908

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	2018 Actual	2019 Actual	2020 Actual	2021			2022 Budget
				Budget	YTD	Estimate	
<u>Revenue</u>							
Donations	45,167	54,927	20,737		63,407		
Interest	1,035	1,465	400		31		
<u>Revenue</u>	46,202	56,392	21,137	-	63,438	-	-

<u>Expenditures</u>							
Expenditures	44,957	34,992	27,462		32,926		

Balance \$ 40,498 \$ 56,646

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 are 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 Actual	2021 Budget	2021 YTD	2021 Estimate	2022 Budget
Revenue							
Donations	75,512	208,838	31,425		8,694	10,000	
Interest	725	1,820	201				
<u>Revenue</u>	76,237	210,658	31,626	-	8,694	10,000	-

Expenditures							
Expenditures	27,707	34,658	13,325		16,883	17,500	
Trf to capital budget-splashpad		228,386	-				

fund balance -year end 68,982 18,596 36,896

Current year expenditures

Flower baskets	2,975
Memorial Tree	262
Bench and plaques	1,111
Concerts in the Park	1,900
Movies in the Park	2,180
Recreation Equipment	1,480
EMS training	1,600
Fire Equipment	<u>5,375</u>
	<u>16,883</u>

Balances available @ 1/1/2021

Miscellaneous	2,757
Flower Basket	850
Police	9,246
EMS for training	1,600
Recreation -fish/concerts/movies	6,711
Trees for Park 2021	6,442
Fire includes K Blaedow memorial	<u>9,290</u>
	36,896

Village of Elm Grove
ARPA Funds

Account Name	2021 Budget	2021 YTD	2021 Estimate	2022 Budget
<u>Revenue</u>				
Intergovernmental Revenue		321,149	321,149	
Interest				
<u>Revenue</u>	-	321,149	321,149	-

<u>Expenditures</u>				
Expenditures				
Laptop for DPW Director		563	563	

fund balance -year end 320,586

Village of Elm Grove
2022 Capital Budget

includes 3 recommended changes since 9/24/21 initial discussion

<u>Revenue</u>		
Tax Levy		607,450
Interest		1,000
Computer Aid		5,000
State Transportation Aid		60,000
User Fees		25,500
EMS Donated funds for Lifepak Defibrillator		
Splash Pad Donation		5,000
	subtotal	703,950
Outside funding		
		-
	<u>Total Revenue</u>	<u>703,950</u>

<u>Expenditures</u>		
<u>General Government</u>		
Poolhouse updates	40,000	
Entry Door Lock system	27,500	
Computer Network upgrades	200,000	
		267,500
<u>Police</u>		
Patrol Vehicles	91,000	
Replacment Radios	97,325	
TIME terminal	5,000	
		193,325
<u>Fire</u>		
Turnout Gear and Equipment	18,000	
Fire Paging Base Station	12,900	
Motorola Radio Exchange	16,535	
		47,435
<u>EMS</u>		
LifePak 15 Defibrillator with Capnography		
Specialized Manikin	-	purchase from funds available in operation fund
<u>Public Works</u>		
Front End Loader		purchase in 2021 with funds available and advance of user fees
Ploader	133,000	133,000 advance user fees to offset cost
<u>Infrastructure</u>		
North Avenue Sidewalk	111,000	
		111,000
<u>Recreation</u>		
Tennis Court resurfacing	18,000	
Pool Heaters	20,000	
Diving Board bases	30,000	
		68,000
<u>Library</u>		
		-
<u>New Equipment</u>		
Additional Election Machine	6,500	
8 ballistic vests at \$700	5,600	
3 Laptop computers for court	5,100	
EMS furniture for overnight sleeping quarters	4,500	
DPW traffic signal replacement	4,500	
DPW 3 Solar speed signs	8,850	
Recreation 30 pool deck chairs	2,500	37,550
Transfer 2021 funding for pathways from capital	233,400	233,400
	<u>Total Expenditures</u>	<u>1,091,210</u>

Proposed Changes to Capital Budget from initial meeting

Department		<u>change amount</u>	<u>levy effect</u>	<u>tax Levy</u>
	Tax Levy Required at 9/24/21 meeting			\$ 671,000
	Current tax levy required			<u>\$ 671,000</u>
EMS	remove LifePak defibrillator and specialized training manikin costs and purchase through EMS operating budget funds available and donations	\$ (20,250)	\$ (20,250)	
DPW	purchase available demo model of Loader taking advantage of higher trade-in value being offered, eliminated \$8,000-10,000 in repairs needed, using funding currently available and advancing 2 years of user fees to be collected through solid waste fee	\$ (79,000)	\$ (15,800)	
DPW	Advance 2.5 years of user fees being collected through solid waste fee for Ploader purchase in 2022	\$ (27,500)	\$ (27,500)	
				\$ (63,550)
	New proposed tax levy			<u><u>\$ 607,450</u></u>

Village of Elm Grove
5 Year Capital Budget
Years 2022-2026

Department/Capital Item	2022	2023	2024	2025	2026	TOTALS
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Summary

Funding under formula

General Government	267,500	106,650	78,500	40,000	50,000	542,650
Police Department	193,325	80,000	76,000	167,250	258,650	775,225
Fire Department	47,435	18,000	19,000	19,000	19,000	122,435
Emergency Medical	-	-	-	-	65,000	65,000
Public Works	133,000	37,000	386,100	187,045	336,000	1,079,145
Infrastructure	111,000	80,000	613,500	213,500	162,750	1,180,750
Recreation	68,000	32,500	-	22,500	-	123,000
Library	-	5,000	29,100	-	5,100	39,200

subtotal	820,260	359,150	1,202,200	649,295	896,500	3,927,405
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<i>% of funding per formula</i>	x 100%	x 80%	x 60%	x 40%	x 20%	
	820,260	287,320	721,320	259,718	179,300	2,267,918

Annual Funding

New Equipment	34,750			-		34,750
Annual Street Paving	-					-
Fire Equipment Funding -	50,000					50,000
Total	905,010	287,320	721,320	259,718	179,300	2,352,668

Calculation of Tax Levy

Funding required per above	2,352,668
Estimated funds available on 12/31/21	1,674,200
2022 Add'l sources of revenue	
State aid- computers	5,000
State Aid- transportation	60,000
EGJG splash pad donation	5,000
Interest earnings on fund balance	1,000
Funding available	71,000
Tax Levy to fully fund	607,468
	2020 Levy 733,327
	decrease (125,859)



<u>Additional Capital Funds</u>	<u>12/31/2020</u>	<u>12/31/2021</u>
Fire Truck Replacement	343,500	368,500
User fees designated for front end loader	37,000	(15,800)
User fees designated for street sweeper	35,000	42,000
User fees for ploader	-	11,000
	415,500	405,700

Village of Elm Grove
5 Year Capital Budget
Years 2022-2026

Department/Capital Item	2022	2023	2024	2025	2026	total 22-26
General Government						
						-
Building Upgrades- Gen Govt and basement		20,000				20,000
Poolhouse updates	40,000					40,000
New Entry Door locksystem- moved from 2021	27,500					27,500
Computer Hardware, Software Network	200,000	50,000				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
Building upgrades- exterior					25,000	25,000
Building upgrades- interior					25,000	25,000
General Government Total	267,500	106,650	78,500	40,000	50,000	542,650

Police						
Patrol Vehicles	91,000	50,000	76,000	39,000	76,000	332,000
Mobile Data Terminals (squad laptops)		30,000				30,000
Replacement radios for XTS/XTL	97,325					97,325
TIME Terminal Package	5,000					5,000
Taser and body cameras- ongoing annual cost \$47650				68,250	47,650	115,900
911 Equipment Replacement				60,000		60,000
ALPERS Cameras- could split and move squad 2026, road 2027					20,000	20,000
Video Cameras for squads and lockup areas					45,000	45,000
Security Fence					70,000	70,000
Police Total	193,325	80,000	76,000	167,250	258,650	775,225

Viper 911 system- system meeting 9-2021 more specific cost infor

Fire						
Turnout Gear and Equipment	18,000	18,000	19,000	19,000	19,000	93,000
Fire Paging Base Station	12,900					12,900
Motorola Radio Exchange	16,535					16,535
Fire Total	47,435	18,000	19,000	19,000	19,000	122,435

EMS						
LifePak 15 Difibrillator with Capnography	-					-
Specialized Training Manikin	-					-
Replacement of defibrillators/equipment					65,000	65,000
EMS total	-	-	-	-	65,000	65,000

Village of Elm Grove
5 Year Capital Budget
Years 2022-2026

Department/Capital Item	2022	2023	2024	2025	2026	total 22-26
Public Works						
Dump Truck with wing plow, spreader,tarp (2011)			185,000			185,000
Dump Truck with plow (2012)					185,000	185,000
2 wh drive pickup (replace 2010 1 ton)			30,000			30,000
1 Ton Dump Truck/Swap loader- (2015 F350)					111,500	111,500
Pickup Replacement with Vplow (2016) F250					32,500	32,500
Front End Loader (\$150,000 cost less brush fee and trade in)	-					-
P-Loader (\$170,000 cost less trade in/sale)- adv user fees	133,000					133,000
Street sweeper (\$85,000 cost less stormwater fee and trade in)			17,000			17,000
Sign-utility bucket truck replacement				100,000		100,000
Zero-turn mower replacements (2)			26,100			26,100
Zero-turn mower replacement (1)				12,020		12,020
Pole building for storage			128,000			128,000
DPW roof replacement		37,000				37,000
Salt Shed rehab including floor				53,750		53,750
DPW floor replacement in mechanical bays				21,275		21,275
John Deere Gator					7,000	7,000
						-
Public Works Total	133,000	37,000	386,100	187,045	336,000	1,079,145

Infrastructure						
Village Hall Parking Lot Repaving-			213,500	213,500		427,000
Village Hall Grounds Street Light Replacement-		80,000				80,000
Pathways- moved to transportation fund						-
North Avenue Sidewalk	111,000					111,000
Resurfacing of DPW facility	moved to 2026				162,750	162,750
Marcella Road Bridge			400,000			400,000
Infrastructure	111,000	80,000	613,500	213,500	162,750	1,180,750

Village of Elm Grove
5 Year Capital Budget
Years 2022-2026

Department/Capital Item	2022	2023	2024	2025	2026	total 22-26
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<u>Recreation</u>						
Pool Rehabilitation- bi annual		15,000		15,000		30,000
Baseball Diamond Renovation		7,500		7,500		15,000
Tennis Court Rehabilitation	18,000					18,000
Pool heaters	20,000					20,000
Playground Equipment		10,000				10,000
Replacement of Diving Board Base frames	30,000					30,000
Recreation Total	68,000	32,500	-	22,500	-	123,000

<u>Library</u>						
Radio Frequency Identification Tag system	-	5,000	-	-	-	5,000
Computer Replacements	-	-	29,100	-	-	29,100
Public Catalog terminal replacement	-	-	-	-	5,100	5,100
Library Total	-	5,000	29,100	-	5,100	39,200

Total Capital requests to be funded over 5 years	820,260	359,150	1,202,200	649,295	896,500	3,927,405
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Village of Elm Grove
5 Year Capital Budget
Years 2022-2026

Department/Capital Item	2022	2023	2024	2025	2026	total 22-26
Projects Funded annually						
New Equipment Requested 2022						
General Government						
Additional election machine to process absentee ballots	6,500					
Police						
Balistic vests	2,800					
3 Laptop computers for court	5,100					
EMS						
Furniture for overnight sleeping quarters	4,500					
DPW						
Traffic Signal Replacement	4,500					
3 Solar Speed Signs	8,850					
Recreation						
30 Pool Deck Chairs	2,500					
total	<u>34,750</u>					
Fire Department allocation for future equipment replacment	50,000					
Road Paving 2022- Gebhardt/Highland						separate Transportation Fund
Annually Funded Projects	<u><u>84,750</u></u>					

Village of Elm Grove
2022 Transportation Fund

<u>Revenue</u>		
Tax Levy		550,000
Transfer 2021 funding for pathways from capital		233,400
	subtotal	783,400
Outside funding		
		-
	<u>Total Revenue</u>	<u>783,400</u>

<u>Expenditures</u>		
Gebhardt Rd		271,592
Highland Dr		73,706
Gebhardt Pathway		437,805
	<u>Total Expenditures</u>	<u>783,103</u>

Fund Summary		
	Transportation Fund Balance 1/1/21	-
	Balance at 12/31/21	-
2022 revenue		783,400
2022 expenditures		<u>(783,103)</u>
	Balance at 12/31/22	<u>297</u>