

Approved

**2023 Operating and Capital Budgets
including 2022 Tax Levy and 2023 User Fees**

Approved by Village Board at 11.28.22 meeting

Village of Elm Grove 2023 Budget Table of Contents

Page**Summary Information**

2022 Tax Levy, Rate and 2023 User Fees	1
2022 Tax Levy Limit	2
Tax Levy Summary	3
2022 Property Values as of January 1, 2022	4
Summary of Expenditures and Tax Levy Required	5
Expenditure Budget Comparison 2022-2023	6
Expenditure Restraint Summary	7
Fund Balance Information	8-9
Wage and Benefit Information	10-12

General Fund

General Fund Summary	13
General Fund Revenues	14-16
General Fund Expenditures by Department	
General Government	17-20
Inspections	21
Municipal Court	22-23
Dispatch	24-25
Police	26-28
Fire	29-30
Public Works	31-32
Solid Waste	33-34
Forestry	35-36
Recreation	37-39
Contingency and Total Expenditures	40

Other Funds

Library Operating Fund	41-44
Emergency Medical Service Fund	45-46
Sewer Fund	47-49
Stormwater Fund	50-52
Debt Service Fund	53-57
TIF Special Revenue Fund	58-60
Library Gift Fund	61-62
Donation Fund	63-64
ARPA Fund	65-66
5 Year Capital Fund	67-71
Transportation Fund	72

**Village of Elm Grove
2022 Budget**

Tax Levy	
December 2021 levy	7,444,435
allowable increase	<u>53,252</u>
Maximum levy allowable	7,497,687
Proposed 2022 Levy	7,497,240
increase from 2021	\$ 52,805
	% increase 0.71%
	Tax rate \$5.3780
rate increase	-\$0.6202
% rate increase	-10.34%
Current proposed levy above levy limits by <u>(447)</u>	

Property Value Information <i>(in thousands)</i>				
	Assessed Value		Equalized Values	
	<u>w/o TID</u>	<u>full value</u>	<u>w/o TID</u>	<u>full value</u>
as of 1/1/21	1,241,120	1,252,606	1,262,365	1,278,185
as of 1/1/22	<u>1,394,055</u>	<u>1,437,323</u>	<u>1,438,418</u>	<u>1,481,022</u>
change	152,935	184,717	176,053	202,837
% change	12.32%	14.75%	13.95%	15.87%

Change for Average Household			
		<u>2021</u>	<u>2022</u>
Average single family house value		520,000	585,700
Per Assessment(without condos)	tax rate	<u>\$5.99820</u>	\$5.37800
	Village tax	\$3,119	\$3,150
	tax increase		31.00
	<u>Fees</u>		
	sewer	558.50	\$632.00
	stormwater	136.98	138.35
	solid waste	316.70	357.00
	total fees	<u>1,012.18</u>	1,127.35
	fee increase		115.17
	net change taxes and fees		\$146.17

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

Allowable 2022 increase for 2023 budget

2021 payable 2022 actual levy (not including tax increment)		7,444,435
2022 PP tax aid received		18,563
		7,462,998
less 2022 levy for general obligation debt		(284,359)
2021 payable 2022 adjusted actual levy		7,178,639
Levy Increase allowed due to new construction	0.71300 % inc	51,184
	2023 Personal property aid	(18,563)
	2022 levy limit before adjustments	7,211,260
<u>Adjustments to Levy Limit</u>		
plus 2023 levy for general obligation debt		286,434
Decrease- stormwater fee increase		(4,713)
incr for prior yr adjustment		4,706
	Allowable adjustments	286,427
2022 payable 2023 allowable levy		7,497,687
Current proposed levy		7,497,240
	over(under) limit	(447)
Allowable increase		\$ 53,252
		0.72%

An increase to the levy of \$100,000 increases the tax rate by	\$	0.0717
on the average home that increase in dollars would be	\$	41.99

Village of Elm Grove Tax Levy Historical Summary

Levy By Fund	2023	2022	2021	2020	2019	2018
General Fund	4,971,670	4,748,020	4,484,570	4,280,665	4,211,590	4,166,080
Debt Service	191,435	189,360	187,304	146,813		-
5 Year Capital Fund	578,000	607,450	733,327	741,250	709,500	589,000
Transportation Fund	550,000	550,000				
subtotal	6,291,105	6,094,830	5,405,201	5,168,728	4,921,090	4,755,080
SPECIAL REVENUE FUNDS						
Library	437,885	407,505	406,110	396,770	393,000	389,350
EMS	249,750	221,600	221,600	221,600	200,000	186,350
Stormwater Operations	170,500	170,500	170,500	175,000	179,000	179,000
Sewer Fund	348,000	550,000	1,100,000	1,220,000	1,320,000	1,350,000
subtotal special revenue	1,206,135	1,349,605	1,898,210	2,013,370	2,092,000	2,104,700
Total Tax Levy	7,497,240	7,444,435	7,303,411	7,182,098	7,013,090	6,859,780
Levy Dollar Increase	52,805	141,024	121,313	169,008	153,310	69,480
Levy Percent Change	0.71%	1.93%	1.69%	2.41%	2.23%	1.02%

Tax Rate Summary

Assessed Value Tax Rate						
Assessed Value without TID	1,394,055	1,241,120	1,217,608	1,127,395	1,123,582	1,052,201
Tax Rate	5.3780	5.9982	5.9982	6.3705	6.2417	6.5195
Tax Rate Percent Change	-10.34%	0.00%	-5.84%	2.06%	-4.26%	0.36%
Equalized Value Tax Rate						
Equal Value without TID	1,438,418	1,262,365	1,244,717	1,214,229	1,132,773	1,106,294
Tax Rate	\$ 5.2121	5.8972	\$ 5.8675	\$ 5.9149	\$ 6.1911	\$ 6.2007
Tax Rate Percent Change	-11.62%	0.51%	-0.80%	-4.46%	-0.15%	-1.86%

Residential User Fee Summary

Fees included in budget	2023	2022	2021	2020	2019	2018
Sewer	632.00	558.50	367.72	347.00	335.80	335.80
Stormwater	138.35	136.98	135.62	134.28	132.94	131.62
Solid Waste	357.00	316.70	254.32	246.40	236.50	238.24
Total annual fee	1,127.35	1,012.18	757.66	\$727.68	\$705.24	\$705.66
annual increase	\$115.17	\$254.52	\$29.98	\$22.44	-\$0.42	\$32.94
	11.38%	33.59%	4.25%	3.18%	-0.06%	4.90%
<i>amount per month for fees</i>	\$93.95	\$84.35	\$63.14	\$60.64	\$58.77	\$58.81

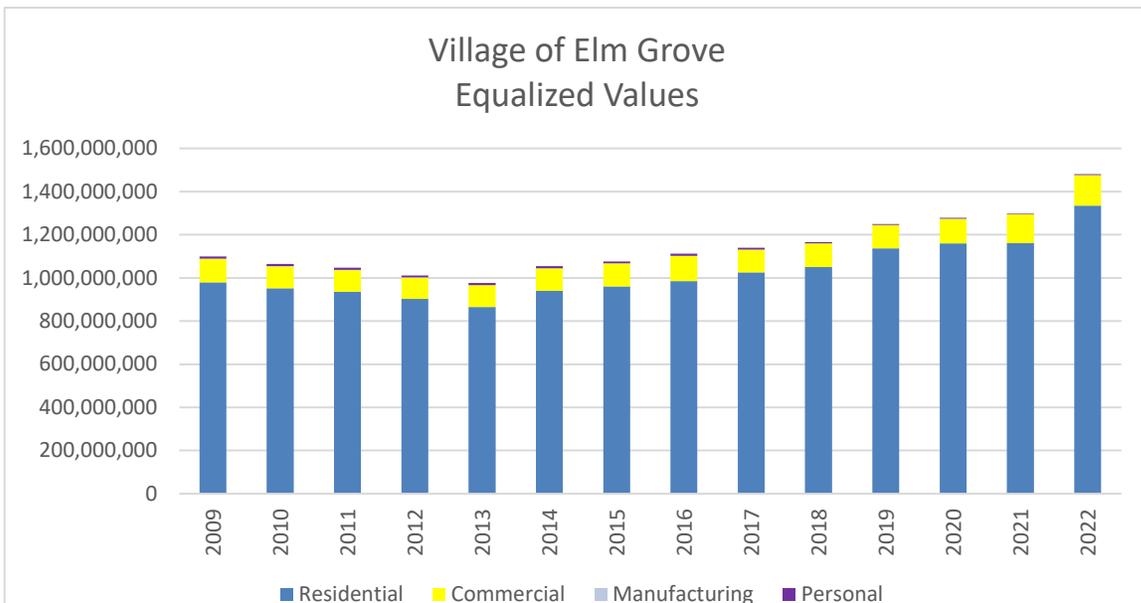
Village of Elm Grove January 2022 Property Values

used for December 2022 tax bills- funding for 2023 budget

	<u>Assessed</u> <i>final</i>	<u>Equalized</u> <i>final</i>	
Residential	1,298,111,900	1,334,410,400	97.28%
Commercial	135,074,800	142,392,400	94.86%
Manufacturing			
Personal Property	<u>4,135,900</u>	<u>4,219,100</u>	98.03%
	1,437,322,600	1,481,021,900	97.05%
TID increment	<u>(43,267,235)</u>	<u>(42,604,200)</u>	101.56%
total value without TID increment	<u>1,394,055,365</u>	<u>1,438,417,700</u>	96.92%

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%
2022	1,334,410,400	142,392,400		4,219,100	1,481,021,900	15.87%



**Village of Elm Grove
2023 Budget
Allocating Specific revenues to Expenditure**

	<u>Expenditures</u>	<u>Revenues</u>				<u>Expenditures net of direct revenues</u>
		Fees	Intergovernmental Revenue	Licenses, Fines, Permits	total specific revenue	
Operating Budget						
Contingency	100,000					100,000
General Government incl inspectio	1,587,350	4,000		215,450	219,450	1,367,900
Public Safety						
Dispatch	535,025				-	535,025
Police	2,680,650	5,000	136,750		141,750	2,538,900
Court	104,350			125,000	125,000	(20,650)
Fire	367,420		47,000	4,275	51,275	316,145
EMS	498,250	132,000			132,000	366,250
total Public Safety	4,185,695	137,000	183,750	129,275	450,025	3,735,670
Infrastructure and Public Health						
Public Works and Forestry	1,003,350	10,700			10,700	992,650
Solid waste	753,180	753,500	-		753,500	(320)
Stormwater	781,865	467,825	260,750		728,575	53,290
Sewer	2,080,000	1,820,000			1,820,000	260,000
total health and infrastructure	4,618,395	3,052,025	260,750	-	3,312,775	1,305,620
Community Leisure						
Recreation	305,960	190,870			190,870	115,090
Library	504,220	7,500	45,435		52,935	451,285
total Community Leisure	810,180	198,370	45,435	-	243,805	566,375
	11,301,620	3,391,395	489,935	344,725	4,226,055	7,075,565

This sheet demonstrates the budgeted 2023 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	81,010
Transportation aid	375,000
state computer aid	10,000
state personal property aid	18,565
state aid-cable tv	20,410
investment earnings	59,400
cell tower earning	147,600
cable TV franchise fees	38,500
misc revenue	4,200
TIF administrative support	4,050
Trf of ARPA funding to EMS	100,000
total other revenue	938,970

tax levy required for operations **6,136,595**

<u>fund balance applied</u>	
general fund- advance	(150,000)
library	(12,000)
EMS	(15,000)
stormwater	118,210
sewer	100,000

<u>Add'l tax levy</u>	
capital projects	578,000
transportation fund	550,000
debt service	191,435

Total Taxes Levied **7,497,240**

allowable levy **7,497,687**

over/ (under) limit **(447)**

Expenditure Budgets Comparison of 2022-2023

	2022 Budget as amended	2023 Budget	dollar increase	% increase
General Fund Operations				
General Government	1,413,940	1,459,875	45,935	3.25%
Inspections	133,825	127,475	(6,350)	-4.75%
Municipal Court	100,200	104,350	4,150	4.14%
Dispatch	516,890	535,025	18,135	3.51%
Police	2,491,765	2,680,650	188,885	7.58%
Fire	291,945	367,420	75,475	25.85%
Public Works	773,925	834,850	60,925	7.87%
Solid Waste	655,250	753,180	97,930	14.95%
Forestry	162,090	168,500	6,410	3.95%
Recreation	289,980	305,960	15,980	5.51%
Contingency	99,175	100,000	825	0.83%
Transfer to other funds	15,250	-	(15,250)	
subtotal -General Fund	6,944,235	7,437,285	493,050	7.10%
Special Revenue Fund Operations				
Library	479,820	504,220	24,400	5.09%
EMS	362,350	498,250	135,900	37.51%
subtotal	7,786,405	8,439,755	653,350	8.39%
Other Fund Operations <i>include transfer to debt service</i>				
Sewer	2,108,750	2,080,000	(28,750)	-1.36%
Stormwater - not including project bel	651,169	681,865	30,696	4.71%
subtotal	2,759,919	2,761,865	1,946	0.07%
total operating expenditures	10,546,324	11,201,620	655,296	6.21%
<i>less interfund transfers</i>	(497,619)	(499,865)	(2,246)	0.45%
Total Operations	10,048,705	10,701,755	653,050	6.50%
TIF Special Revenue				
	769,820	756,540	(13,280)	-1.73%
TIF trf to debt service	(647,673)	(659,086)	(11,413)	1.76%
Net TIF other expenditures	122,147	97,454	(24,693)	-20.22%
Capital Projects				
Capital Fund Approved Expenditures	857,810	701,950	(155,860)	
less transfer to transportation	(233,400)	(240,000)	(6,600)	
Stormwater Fund- project	375,000	100,000	(275,000)	
Transportation Fund	783,103	-	(783,103)	
Project expenditures	1,782,513	561,950	(1,220,563)	-68.47%
Debt Service	1,237,572	1,246,221	8,649	0.70%
ARPA Fund				
	54,650	373,560	318,910	
less transfer to EMS		(100,000)	(100,000)	
Net ARPA expenditures	54,650	273,560	218,910	400.57%
Total Budgeted Expenditures	13,245,587	12,880,940	(364,647)	-2.75%

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>2023</u>	<u>2022</u>
Total general fund budget expenditures	(a)	7,437,285	6,944,235
taxes levied for other funds			
debt service fund		191,435	189,360
sewer		348,000	550,000
stormwater		170,500	170,500
library		437,885	407,505
capital		578,000	607,450
transportation		550,000	550,000
ems		249,750	221,600
total other taxes levied	(b)	<u>2,525,570</u>	<u>2,696,415</u>
 total general fund under new guidelines	 (a+b)	 9,962,855	 9,640,650
 subtract LT debt principal and interest pymts in GF		 <u>(191,435)</u>	 <u>(189,360)</u>
Net general fund operating budget expenditures		<u>9,771,420</u>	<u>9,451,290</u>

Budget Change Calculation

2023	Adjusted general fund budgeted expenditures	9,771,420
2022	Adjusted general fund budgeted expenditures	<u>9,451,290</u>

General Fund budget dollar change	320,130
General fund budget percentage change	3.39%

CPI thru Aug 2022 as of 12 mos		7.70%
new construction	0.710%	60% <u>0.426%</u>
total increase allowed		<u>8.126%</u>
rounded to nearest .1%		8.10%
max budget under restraint program		\$10,216,835
\$ growth allowed		<u>\$765,545</u>
 under restraint limit (over)		 <u>445,415</u>

**Village of Elm Grove
Estimated Fund Balance at December 31, 2022**

Change in Fund Balance 12/31/22													
	General Fund	Debt Service	5 Year Capital	Transportation	Sewer	Library	EMS	Storm Water	TIF Spec Rev	Donation	Library Gift	ARPA Grant	total
Balance @ 12/31/21	2,072,953	867,016	2,316,511	-	1,534,712	26,183	104,454	352,292	(1,655,733)	45,761	65,032	266,564	5,995,745
Estimate 2022 Revenue	6,811,662	1,235,652	760,858	783,400	2,213,292	470,461	354,800	1,063,550	645,137	57,892	38,663	341,163	14,776,530
Estimate 2022 Expense	6,875,695	1,237,572	1,260,924	425,000	2,068,838	482,417	364,961	1,468,926	764,161	14,538	30,269	292,809	15,286,110
Est balance @ 12/31/22	2,008,920	865,096	1,816,445	358,400	1,679,166	14,227	94,293	(53,084)	(1,774,757)	89,115	73,426	314,918	5,486,165
increase/(decrease)	(64,033)	(1,920)	(500,066)	358,400	144,454	(11,956)	(10,161)	(405,376)	(119,024)	43,354	8,394	48,354	(509,580)

Fund Balance by Categories													
Unspendable													
Advanced to municipal wa	353,500												353,500
Advanced to TIF		850,000			571,250								1,421,250
Restricted													
K. Schmidt - fire	9,009												9,009
ACT 102 Grant Funds							11,000						11,000
Koenig Estate							44,690						44,690
TEMS							885						885
Library						2,227					73,426		75,653
Debt Service		15,096											15,096
Committed													
for Fund Specific Use			1,816,445		1,107,916		18,118	(53,084)		89,115			2,978,510
Assigned													
Donations													-
Drill Fund balance	16,000						4,600						20,600
For next year's budget	150,000					12,000	15,000						177,000
Unassigned Fund Balance	1,480,411	-	-	358,400	-	-	-	(1,774,757)	-	-	-	314,918	378,972
Total Estimated Fund Balance	2,008,920	865,096	1,816,445	358,400	1,679,166	14,227	94,293	(53,084)	(1,774,757)	89,115	73,426	314,918	5,486,165

Fund Balance Policy- Unassigned	1,480,411	20%	Fund Balance Policy- Unrestricted = Committed+Assigned+ Unassigned	
General Fund Operating Budget	7,437,285		Fund Balance Policy not to exceed 30%	2,231,186
policy parameter- 15%	1,115,593		Balance per above	1,646,411
25%	1,859,321			22%

excess fund balance above 0.00

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

**Village of Elm Grove
Fund Balance Historical Summary**

Year Ended	General	Debt Service	5 Year Capital Fund	Transportation Fund	Sewer	Library	EMS	Storm Water Operations	TIF Special Revenue	ARPA	Donation	Library Gift Trust
12/31/22	1,655,420	15,096	1,816,445	358,400	1,107,916	14,227	94,293	(53,084)	(1,774,757)	314,918	89,115	73,426
12/31/21	1,647,718	17,016	2,316,511	-	1,154,213	26,183	104,454	352,292	(1,655,733)	266,564	45,760	65,032
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

General Fund, Sewer, and Debt Service Fund Balances are reduced by amounts advanced to TIF for debt on stormwater project and water project.

Village of Elm Grove Wages and Benefits 2023 Budget

Department	Wages	Overtime	FICA	WRS	Employee WRS	Health/dental	life	Disability	Total
General Gov't	510,500	5,000	39,500	70,500	(35,250)	112,500	2,600	2,600	707,950
Court	62,550		4,800	7,000	(3,000)				71,350
Dispatch	317,500	20,500	26,500	46,600	(23,300)	74,000	800	475	463,075
Police	1,715,000	85,000	138,000	357,600	(123,400)	418,200	3,000	1,750	2,595,150
Fire	273,150		21,500	16,000	(6,500)	-		6,900	311,050
Public Works	416,500	8,000	32,500	55,000	(27,500)	77,100	1,550	675	563,825
Solid Waste	62,130		3,700	4,700	(2,350)	8,000			76,180
Forestry	72,675	3,000	6,065	10,800	(5,400)	22,730	550	80	110,500
Recreation	147,000		11,250	7,550	(3,775)	22,730	60	80	184,895
total in General Fund	3,577,005	121,500	283,815	575,750	(230,475)	735,260	8,560	12,560	5,083,975

Library	325,000		25,250	34,600	(17,300)	32,700	1,000	315	401,565
EMS	407,950		31,250	19,500	(6,500)				452,200
Stormwater	146,700		8,750	14,600	(7,300)	27,250			190,000
Sewer	45,175		3,350	5,750	(2,875)	10,100			61,500
total in Village Budget	4,501,830	121,500	352,415	650,200	(264,450)	805,310	9,560	12,875	6,189,240

(264,450) employee contributions

total wages and overtime 4,623,330

net Village WRS cost \$ 385,750

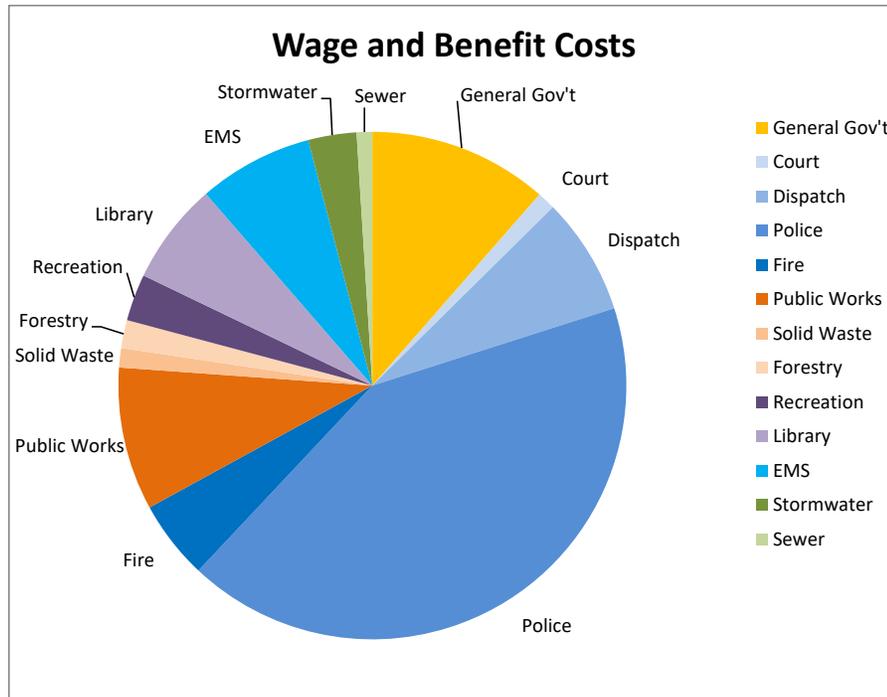
634,810 Health

150,000 HRA

20,500 Dental

805,310 total health and dental

Fire on call (190,000)
 EMS on call (311,000)
 seasonal (92,000)
\$ 4,030,330



**Village of Elm Grove
2023 Wisconsin Retirement Rates**

General Category of Employees					
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
<u>Components of Contribution</u>					
Employee Required	6.550%	6.750%	6.750%	6.500%	6.800%
Employer Required	6.550%	6.750%	6.750%	6.500%	6.800%
Total	<u>13.10%</u>	<u>13.50%</u>	<u>13.50%</u>	<u>13.00%</u>	<u>13.60%</u>

Public Safety Employees- Police and Fire Chief					
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Employee Required	6.55%	6.75%	6.75%	6.50%	6.80%
Employer Required	10.55%	11.65%	11.75%	12.00%	13.20%
Total Retirement	<u>17.10%</u>	<u>18.40%</u>	<u>18.50%</u>	<u>18.50%</u>	<u>20.00%</u>
Duty Disability	0.34%	0.17%	0.17%	0.08%	0.08%
Total	<u>17.44%</u>	<u>18.57%</u>	<u>18.67%</u>	<u>18.58%</u>	<u>20.08%</u>

Village of Elm Grove
2023 Estimated Health Insurance Rates
Current United Healthcare Plan with renewal of 3.9% 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						
2023 estimated rates	<u>Employee</u>	<u>Village</u>	<u>Cost per Hour based on 2080</u>			
	<u>Annual</u>	<u>Annual</u>	<u>Total Annual</u>	<u>hrs</u>		
				<u>Employee</u>	<u>Village</u>	
United						
Single	1,165.56	6,605.16	7,770.72			
Average HRA Contribution		1,000.00	1,000.00			
	<u>1,165.56</u>	<u>7,605.16</u>	<u>8,770.72</u>	\$ 0.56	\$ 3.66	
Family	3,114.36	17,647.92	20,762.28			
Average HRA Contribution		4,500.00	4,500.00			
	<u>3,114.36</u>	<u>22,147.92</u>	<u>25,262.28</u>	\$ 1.50	\$ 10.65	

at 15% employee contribution						
2022 rates	<u>Employee</u>	<u>Village</u>	<u>Cost per Hour based on 2080</u>			
	<u>Annual</u>	<u>Annual</u>	<u>Total Annual</u>	<u>hrs</u>		
				<u>Employee</u>	<u>Village</u>	
United						
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	

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 2023 will be \$ 4,953.87 \$ 2.38

2022 Proposed Budget

General Fund

Department	2019	2020	2021	2022		2023
	Actual	Actual	Actual	Budget	Estimate	Budget
Revenue and other funding sources						
Taxes	4,211,589	4,280,665	4,484,571	4,748,020	4,748,020	4,971,670
Intergovernmental	647,832	699,799	634,214	623,365	626,401	768,970
Licenses & Permits	270,333	188,520	203,815	223,300	221,005	219,725
Fines, Forfeitures	123,016	106,336	112,578	125,000	113,125	125,000
Public Charges/Fees	527,680	547,188	547,910	672,800	679,700	773,200
Recreation Fees	140,337	155,356	205,580	185,950	178,526	190,870
Commercial Revenues	355,692	288,835	233,250	211,800	240,885	233,800
Total Revenue	6,276,479	6,266,699	6,421,918	6,790,235	6,807,662	7,283,235
Transfer in from TIF		3,865	3,962	4,000	4,000	4,050
Fund Balance Used/budgeted						
Fund Balance Used/budgeted	103,565	1,303	(6,096)	150,000	57,933	150,000
Total Revenue And Budgeted						
Use of Fund Balance	6,380,044	6,271,867	6,419,784	6,944,235	6,869,595	7,437,285

Expenditures						
General Government	1,285,784	1,365,014	1,344,163	1,413,940	1,383,067	1,459,875
Inspections	158,505	107,141	114,105	133,825	127,475	127,475
Municipal Court	93,579	93,544	99,836	100,200	114,665	104,350
Dispatch	522,106	522,308	527,787	516,890	516,413	535,025
Police	2,274,332	2,164,513	2,336,254	2,491,765	2,499,600	2,680,650
Fire	287,341	292,422	284,280	291,945	291,210	367,420
Public Works	740,095	743,991	811,785	773,925	811,370	834,850
Solid Waste	510,539	507,849	502,719	655,250	660,550	753,180
Forestry	144,540	142,966	145,046	162,090	161,435	168,500
Recreation	218,223	272,309	253,809	289,980	294,660	305,960
Contingency	-	-	-	99,175	-	100,000
Transfer of funds	145,000	59,810	-	15,250	15,250	-
Total Expenditures	6,380,044	6,271,867	6,419,784	6,944,235	6,875,695	7,437,285

Increase 493,050

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

Account Title	2019 Actual	2020 Actual	2021 Actual	2022			2023 Budget	% change 22-23
				Budget	YTD 9/25/2022	Estimate		
Taxes								
Property Tax	4,211,589	4,280,665	4,484,571	4,748,020	4,748,020	4,748,020	4,971,670	5%
Taxes	4,211,589	4,280,665	4,484,571	4,748,020	4,748,020	4,748,020	4,971,670	5%
Intergovernmental Revenue								
State Shared Revenue	80,237	80,237	80,234	80,235	12,035	80,235	80,235	0%
Expenditure Restraint Program	88,862	90,860	73,225	71,155	71,155	71,155	81,010	14%
Personal Property Tax Aid	21,813	18,563	15,312	18,565	18,562	18,562	18,565	0%
Fire Insurance Tax from State	41,610	42,879	44,009	44,000	47,039	47,039	47,000	7%
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%
Video Service Provider aid		10,508	20,410	20,410	20,410	20,410	20,410	0%
State Aid-Wildlife grant	10,000							
State Aid- Covid grant		63,540	12,023					
St of WI- Police Training Grant	9,106	8,212	4,001	4,000		4,000	4,000	0%
Elmbrook Schoold Distric (SRO)							132,750	
County Recycling Rebate	11,204	<i>No longer available</i>						
Total Intergovernmental Revenue	647,832	699,799	634,214	623,365	460,451	626,401	768,970	23%
License and Permits								
Liquor License	8,070	8,580	8,255	8,500	8,430	8,430	8,500	0%
Operator License	3,260	3,080	3,350	3,200	2,055	2,600	2,750	-14%
Sign License Fee	200	425	85	100	65	100	100	0%
Cigarette License	500	500	400	400	600	600	600	50%
Dog & Cat License	3,010	2,917	2,753	3,000	2,336	3,000	3,000	0%
Other Licenses	1,950	1,065	766	600	2,790	3,000	1,500	150%
Fire Inspection Fee	3,575	-	4,275	3,500		4,275	4,275	22%
Building Permits	169,120	104,227	126,132	140,000	115,393	140,000	140,000	0%
Electrical Permits	44,024	31,308	30,543	33,000	29,072	36,000	36,000	9%
Plumbing Permits	26,264	24,230	14,217	17,500	12,248	15,500	15,500	-11%
Other Building/zoning fees	10,360	12,188	13,039	13,500	5,740	7,500	7,500	-44%
License and Permits	270,333	188,520	203,815	223,300	178,729	221,005	219,725	-2%
Fines, Forfeitures and Penalties								
Court Fines Collected	193,412	164,913	170,633	200,000	150,540	181,000	200,000	0%
Court Fine Expense	(70,396)	(58,577)	(58,055)	(75,000)	(46,440)	(67,875)	(75,000)	0%
Fines, Forfeitures and Penalties	123,016	106,336	112,578	125,000	104,100	113,125	125,000	0%

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

Account Title	2019 Actual	2020 Actual	2021 Actual	2022			2023 Budget	% change 22-23
				Budget	YTD	Estimate		
Public Charges for Services								
General Government	5,572	5,602	3,416	3,100	4,535	5,000	4,000	29%
Public Safety	2,049	6,911	9,979	5,000	2,794	3,500	5,000	0%
Driveway/Roadcut	17,748	11,960	3,524	5,000	5,014	6,500	6,000	20%
Yard Waste Recycling	1,993	2,192	3,333	2,000	1,175	2,000	2,000	0%
Leaf Bag Revenue	786	897	755	900	80	900	900	0%
Solid Waste User Fee	496,772	517,946	525,043	655,600	659,991	660,000	753,500	15%
Special Brush Pickup (\$60)	2,760	1,680	1,860	1,200	1,500	1,800	1,800	50%
sub-total	527,680	547,188	547,910	672,800	675,089	679,700	773,200	15%
Recreation Department								
Swim Team	11,005	7,850	17,200	17,200	15,873	15,873	15,900	-8%
Swimming Lessons	10,922	17,540	23,402	20,000	18,045	18,045	18,900	-6%
Swimming Admission Fees	36,017	55,781	63,556	55,000	43,275	43,275	44,050	-20%
Pool Rentals	6,383	5,540	6,807	7,000	5,075	5,075	7,700	10%
<i>Revenue from Swimming Pool</i>	<i>64,327</i>	<i>86,711</i>	<i>110,965</i>	<i>99,200</i>	<i>82,268</i>	<i>82,268</i>	<i>86,550</i>	<i>-13%</i>
Tennis Team	5,045	5,325	4,420	5,000	3,592	3,592	4,185	-16%
Tennis Lesson	4,483	4,595	6,475	6,000	5,780	5,780	6,050	1%
Tennis Court Rental Fees	400	8,037	3,007	3,500	1,569	3,500	3,650	4%
<i>Revenue from Tennis</i>	<i>9,928</i>	<i>17,957</i>	<i>13,902</i>	<i>14,500</i>	<i>10,941</i>	<i>12,872</i>	<i>13,885</i>	<i>-4%</i>
Camp Elm Grove	9,315	11,897	20,905	17,500	18,173	18,173	20,180	15%
Joint Recreation Programming	7,255	2,865	3,171	4,000	5,072	5,300	5,860	47%
Baseball	11,527	10,066	12,646	12,150	10,790	10,790	12,165	0%
Fitness Classes (aerobics, pila	19,543	11,719	12,124	12,500	11,839	12,000	12,800	2%
Concession Sales	5,695	1,400	1,667	3,000	1,652	1,652	2,000	-33%
Picnic Gazebo Reservation Fe	6,997	4,543	9,468	9,500	10,193	10,500	10,500	11%
Youth Activities	2,865	4,795	6,558	6,500	7,337	7,500	10,030	54%
Misc Rec Revenue	260	911	939	600	201	201	350	-42%
Adult Programs	2,625	2,492	5,150	4,500	4,349	4,500	3,550	-21%
Beer Garden			6,125			6,500	6,500	
Elmbrook United Field rental								
July 4th sponsorships and fun run			1,960	2,000	1,270	6,270	6,500	
Recreation Department sub-total	140,337	155,356	205,580	185,950	164,085	178,526	190,870	3%
Total Public Charges for Services	668,017	702,544	753,490	858,750	839,174	858,226	964,070	12%

Village of Elm Grove
 Schedule of Revenues- General Fund

Account Title	2019 Actual	2020 Actual	2021 Actual	2022			2023 Budget	% change 22-23
				Budget	YTD	Estimate		
Commercial Revenues								
Cable TV Franchise Fees (2.0%)	61,528	50,896	38,372	38,500	19,631	38,500	38,500	0%
Interest Revenue	104,006	37,203	10,332	18,500	24,065	30,000	36,000	95%
Interest on Advance to Water 3	17,641	15,399	11,859	10,000		9,500	7,500	-25%
P-card rebate	2,746	3,188	4,717	3,800	3,539	4,200	4,200	11%
Insurance Dividends/Rebates	41,068	34,654	31,482	-	16,885	16,885		
Worker Compensation		17,777	-					
Cell Tower Revenue	128,703	129,718	136,488	141,000	130,908	141,800	147,600	5%
Commercial Revenues	355,692	288,835	233,250	211,800	195,028	240,885	233,800	10%
Total Revenues	6,276,479	6,266,699	6,421,918	6,790,235	6,525,502	6,807,662	7,283,235	7.26%
trf fr TIF for admin fee	3,770	3,865	3,962	4,000	4,000	4,000	4,050	
Fund Balance used	103,565	1,303	(6,098)	150,000		57,933	150,000	
Revenues and Fund Balance to be used	6,383,814	6,271,867	6,419,782	6,944,235	6,529,502	6,869,595	7,437,285	7.10%

**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	1
Total	6.75

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

- Assessor- performs assessment services for improvements and annual Village-wide reassessment-

- General facilities maintenance

- Administrative Assistant
 - Telephone and front office citizen assistance
 - Preparation of meeting materials
 - Assist with Property tax collection
 - Assist with collection of all fees and payments
 - Assist with recreation registration
 - Administer absentee voter ballots
 - Assist with building board and permits
 - Assist other department personnel with office tasks

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

Account Title	2019 Actual	2020 Actual	2021 Actual	2022			2023 Budget	% chge 22-23
				budget	YTD 9/30/2022 pr 19	Estimate		
General Government								
Salaries (beg 9/1/22 incl assessors)	381,990	426,625	407,484	425,675	314,320	425,625	510,500	20%
Overtime	3,659	2,403	3,490	6,350		5,000	5,000	-21%
WI Retirement	47,463	52,784	54,322	55,840	38,177	55,500	70,500	26%
WRS Employee	(23,540)	(26,637)	(26,626)	(27,920)	(19,088)	(27,750)	(35,250)	26%
Life Insurance	2,132	2,146	1,941	2,100	2,038	2,350	2,600	24%
Social Security	28,415	31,724	30,093	33,215	22,593	33,000	39,500	19%
Health/Dental Insurance	75,643	80,478	91,430	104,000	69,252	105,750	112,500	8%
Disability Insurance	1,914	1,540	2,478	2,600	2,015	2,600	2,600	0%
<i>wages and benefit subtotal</i>	<i>517,676</i>	<i>571,063</i>	<i>564,612</i>	<i>601,860</i>	<i>429,307</i>	<i>602,075</i>	<i>707,950</i>	<i>18%</i>
Dues/ Memberships	11,345	6,208	9,256	8,500	9,160	10,000	10,000	18%
Mileage	1,583	945	667	1,200	983	1,200	1,200	0%
Miscellaneous	2,868	3,057	3,864	3,500	3,187	3,200	3,500	0%
Election Inspectors	1,621	8,384	2,350	13,260	5,023	10,100	6,000	-55%
Printing-Elections	305	78	139	800	370	800	800	0%
Miscellaneous -Elections	2,088	6,489	2,738	2,250	4,473	4,500	1,000	-56%
Licenses (dog / background check)	3,037	2,634	1,021	1,800	(91)	1,800	1,800	0%
Tax Roll Preparation/Printing	4,638	4,754	6,571	10,675	9,079	10,675	10,900	2%
WI Dept of Agriculture-	800	800	800	800	800	800	800	0%
Auditing Fees	14,000	12,300	15,200	15,000	11,500	15,000	15,500	3%
Elmbrook Humane Society	8,925	8,925	8,925	8,925	6,694	8,925	8,925	0%
Office Equip Maintenance	2,331	3,372	1,068	1,350	69	1,000	1,350	0%
Village Copy Equipment	8,294	6,223	5,956	5,000	3,497	5,000	5,000	0%
Computer Maintenance	73,271	76,837	76,388	84,500	85,036	95,000	100,000	18%
Internet Expenses	40,636	42,253	52,526	58,400	52,873	55,000	58,400	0%
GIS Expense	13,274	13,258	11,887	12,500	9,574	12,500	12,500	0%
License software							3,300	
Budget Software							10,000	
Assessor Services	110,569	113,096	114,551	116,000	76,690	78,340	3,200	-97%
Building Cleaning-contracted	23,016	23,100	23,100	23,100	19,250	23,100	23,100	0%
Payroll Services	6,274	6,245	6,677	6,900	3,646	6,900	7,200	4%
Flexible Benefit Administration	1,412	1,049	1,307	1,200	1,172	1,200	1,200	0%
HRA Administration	2,231	2,021	2,143	2,600	1,865	2,600	2,600	0%
Wildlife Management	-	764	-	500	3,500	3,500	500	0%
Deer Management	15,055	-	-	1,000	-	-	1,000	0%
Legal Expense	52,451	99,798	49,438	50,000	31,394	48,500	50,000	0%
Attorney Retainer	14,725	14,604	10,813	15,400	6,069	12,150	15,400	0%
Zoning/Ordinance Expense	4,489	1,195	4,425	3,500	-	3,500	3,500	0%
Utilities	80,510	77,562	80,846	85,000	59,436	92,000	97,000	14%
Blg Maintenance and Supplies	36,704	46,801	47,758	30,000	27,217	30,000	30,000	0%
Office Supplies	3,993	3,642	3,853	3,500	2,403	3,500	3,500	0%
Printing/Publications/Postage	12,310	15,389	8,667	12,300	9,991	12,300	14,300	16%

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

Account Title	2019	2020	2021	2022			2023	% chge 22-23
	Actual	Actual	Actual	budget	YTD	Estimate	Budget	
Uncollectible/ Refunded Taxes	5,207		4,524	-	825	825	-	
July 4th Celebration	14,438	123	15,861				-	
Elmbrook Senior Taxi	1,620	1,620	1,620	1,620	1,620	1,620	1,620	0%
Community Relations	405	415		1,000	102	1,000	1,000	0%
<i>other expenses subtotal</i>	<i>574,425</i>	<i>603,941</i>	<i>574,939</i>	<i>582,080</i>	<i>447,407</i>	<i>556,535</i>	<i>506,095</i>	<i>-13%</i>
Insurance								
Gen Liab/ Crime/Commercial	37,006	38,858	42,181	43,000	32,121	32,121	44,000	2%
Professional Police Liability	20,597	20,596	20,596	21,500	20,630	20,630	23,200	8%
Business Property/Fire	12,629	14,188	14,748	15,000	16,380	16,380	17,620	17%
Vehicle	32,539	33,980	36,453	37,500	33,989	33,989	38,630	3%
Public Officials	18,706	18,833	18,836	19,000	29,570	29,570	19,380	2%
Workers Compensation	72,206	63,555	71,798	94,000	91,767	91,767	103,000	10%
<i>Business Insurance subtotal</i>	<i>193,683</i>	<i>190,010</i>	<i>204,612</i>	<i>230,000</i>	<i>224,457</i>	<i>224,457</i>	<i>245,830</i>	<i>7%</i>
General Government	1,285,784	1,365,014	1,344,163	1,413,940	1,101,171	1,383,067	1,459,875	3.2%

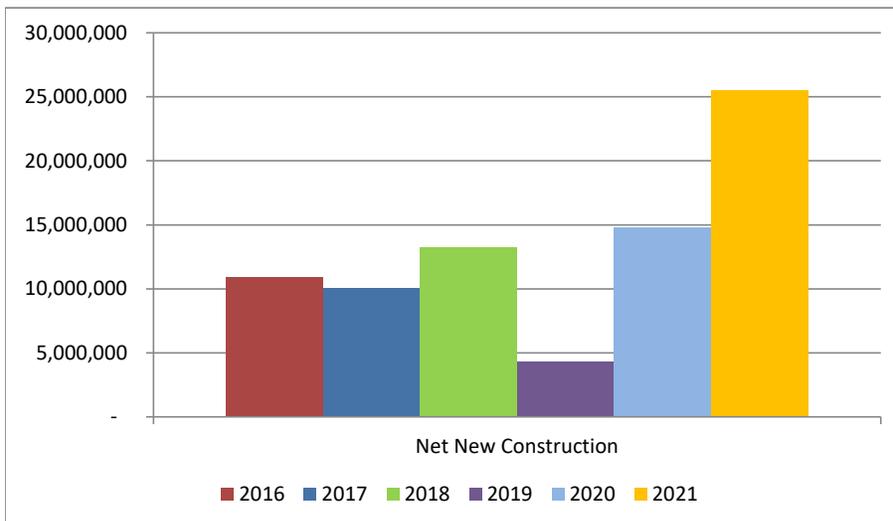
**Village of Elm Grove
Schedule of Expenditures-General Fund**

Account Title	2019	2020	2021	2022			2023	change 22-23
	Actual	Actual	Actual	budget	YTD 9/30/2022	Estimate	Budget	
Inspection Costs- Contracted with SafeBuilt								
Building	110,066	69,317	81,388	98,000	65,853	91,000	91,000	-7%
Electrical	28,952	22,360	19,804	21,450	17,669	23,400	23,400	9%
Plumbing	16,915	15,464	9,721	11,375	7,282	10,075	10,075	-11%
Special	2,572		3,192	3,000	2,163	3,000	3,000	0%
Inspections	158,505	107,141	114,105	133,825	92,967	127,475	127,475	-4.7%

Permit revenue including plan review							
Total permit revenue	239,408	159,765	170,892	190,500	156,713	191,500	191,500
% of costs to revenue	66%	67%	67%	70%	59%	67%	67%

Note: 2019 building permits include the Horizon commercial property

Annual Permit Summary							
<u>Year</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022 YTD</u>
Total Permits Issued	965	967	983	987	898	912	746
Building Permits Issued	196	360	410	219	309	369	290
New Single Family Home	8	4	3	5	4	3	1
Net New Construction	10,873,200	10,088,500	13,246,300	4,300,500	14,760,200	25,526,500	
% of equalized value	1.01%	0.91%	1.16%	0.37%	1.18%	0.71%	



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	2019 Actual	2020 Actual	2021 Actual	2022			2023 Budget	% change 22-23
					budget	YTD 9/30/2022	Estimate		
Municipal court									
1-512-1000	Judge's Salary	14,296	15,115	15,060	15,000	10,962	15,000	15,000	0%
1-512-1060	Court clerks salaries	37,639	36,491	42,086	41,000	29,602	43,060	44,100	8%
1-512-1065	Court Bailiff	2,800	2,131	2,870	3,300	2,222	3,136	3,450	5%
1-512-2000	WI Retirement	5,419	5,313	6,222	6,000	4,415	6,184	7,000	17%
	WRS Employee	(2,484)	(2,425)	(2,792)	(2,700)	(1,983)	(2,800)	(3,000)	11%
1-512-2010	Social Security	4,194	4,111	4,592	4,600	3,274	4,685	4,800	4%
	wages and benefit subtotal	61,864	60,736	68,038	67,200	48,492	69,265	71,350	6%
1-512-1045	Office Supplies	918	545	1,982	3,000	570	3,000	3,000	0%
1-512-1070	Judicial Education	1,491	845	1,097	1,500	845	1,400	1,500	0%
1-512-1075	Legal Expense	27,825	30,656	28,644	27,500	24,915	40,000	27,500	0%
1-512-4399	Misc court expenses	1,481	762	75	1,000	391	1,000	1,000	0%
	other expenses subtotal	31,715	32,808	31,798	33,000	26,721	45,400	33,000	0%
	Court	93,579	93,544	99,836	100,200	75,213	114,665	104,350	4.1%

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	2019 Actual	2020 Actual	2021 Actual	2022			2023 Budget	% change 22-23
					budget	YTD 9/30/2022	Estimate		
DISPATCH					<i>pr 19</i>				
1-520-1000	Salaries	286,513	293,191	306,255	310,100	186,768	280,000	317,500	2%
	Overtime	26,306	23,290	20,718	20,000	42,462	50,000	20,500	3%
1-520-2000	WI Retirement	40,609	43,579	43,123	42,960	24,678	42,850	46,600	8%
1-520-2001	WRS Employee	(20,193)	(22,088)	(21,526)	(21,480)	(12,269)	(21,425)	(23,300)	8%
1-520-2005	Life Insurance	592	566	636	725	481	725	800	10%
1-520-2010	Social Security	22,303	22,559	23,507	25,285	14,127	25,600	26,500	5%
1-520-2015	Health/Dental Insurance	98,546	93,115	91,769	70,025	52,054	70,225	74,000	6%
1-520-2025	Disability Insurance	459	465	475	475	237	435	475	0%
	<i>wages and benefit subtotal</i>	<i>455,135</i>	<i>454,677</i>	<i>464,957</i>	<i>448,090</i>	<i>308,538</i>	<i>448,410</i>	<i>463,075</i>	<i>3%</i>
1-520-3105	Uniforms/Clothing	147	255		300	251	425	300	0%
1-520-3300	Communications-Radios	5,741	7,570	6,345	6,700	6,714	6,714	8,150	22%
1-520-3310	Communications-Phone	8,549	6,984	6,460	5,600	4,509	6,600	6,600	18%
1-520-3315	ProPhoenix/TIME	28,470	28,442	30,830	31,500	28,435	30,500	31,500	0%
	911 Maintenance	16,554	17,131	16,317	20,600	18,019	19,000	21,000	2%
1-520-3420	Training/Conferences	3,984	1,529	1,468	2,500	1,234	2,500	2,500	0%
1-520-3425	Recruitment	1,091	110	646	100	600	700	300	200%
1-520-3505	Office Supplies/Printing	221	499	650	500	564	564	600	20%
1-520-3510	Office Equipment	2,214	5,111	114	1,000	-	1,000	1,000	0%
	<i>Other expenses-subtotal</i>	<i>66,971</i>	<i>67,631</i>	<i>62,830</i>	<i>68,800</i>	<i>60,326</i>	<i>68,003</i>	<i>71,950</i>	<i>5%</i>
	Dispatch	522,106	522,308	527,787	516,890	368,864	516,413	535,025	3.5%

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.

<u>PERSONNEL:</u>	Full-time Equivalency FTE
Police Chief	1
Assistant Chief	1
Lieutenant	1
Sergeant	3
Detective	2
Patrol Officers	9
School Resource Officer	1
Subtotal- sworn officers	18
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 *

Below are the basic summary totals for complaints investigated vs. traffic stops. Complaints investigated are generally “called in” complaints by citizens, while traffic stops are self-initiated officer based complaints, that may involve anything from a minor traffic violation to the discovery of a more serious crime (i.e. stolen vehicle, drug violation, warrant arrests, etc.).

	2016	2017	2018	2019	2020	2021	2021 (-) 2020 Comparison	2021 vs Previous 5 Yr Average
TOTAL ACTIVITY	7,644	7,743	7,435	6,725	6,362	6,481	+1.9%	-9.76%
Complaints Investigated	4,031	3,847	3,734	3,867	3,971	3,955	-0.4%	1.67%
Traffic Stops	3,613	3,896	3,701	2,858	2,391	2,526	+5.6%	-23.27%

Based on 2021 statistics- *

- over 6400 activities annually;
- investigating approximately 4,000 calls for service
- conduct approximately 30,000 business checks annually
- Approximately 278 vacation home checks.
- Officers initiated approximately 2500 traffic contacts, annually.

*From 2021 Police Annual Report available on web-site

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

Account Number	Account Title	2019 Actual	2020 Actual	2021 Actual	2022			2023 Budget	% change 22-23
					budget	YTD	Estimate		
Police									
pr 19 9/30/22									
1-521-1000	Salaries and wages (SRO)	1,456,783	1,367,610	1,488,252	1,615,000	1,068,400	1,537,600	1,715,000	6%
	Overtime	129,222	130,445	111,685	85,000	124,592	160,000	85,000	0%
1-521-2000	WI Retirement	270,196	277,680	291,169	304,565	205,768	303,000	357,600	17%
1-521-2001	WRS Employee share	(103,191)	(104,374)	(106,510)	(107,570)	(68,768)	(106,950)	(123,400)	15%
1-521-2005	Life Insurance	2,702	2,888	3,365	3,000	1,888	2,100	3,000	0%
1-521-2010	Social Security	117,002	106,073	115,886	130,070	81,883	130,000	138,000	6%
1-521-2015	Health/Dental Insurance	325,934	311,227	356,387	387,000	272,779	387,300	418,200	8%
1-521-2025	Disability Insurance	1,513	1,488	1,529	1,700	922	1,650	1,750	3%
	<i>wages and benefit subtotal</i>	<i>2,200,161</i>	<i>2,093,037</i>	<i>2,261,763</i>	<i>2,418,765</i>	<i>1,687,464</i>	<i>2,414,700</i>	<i>2,595,150</i>	<i>7%</i>
1-521-3100	Uniform cleaning/clothin	1,409	1,752	1,543	1,500	1,408	2,000	2,000	33%
1-521-3105	New/replacement unifon	9,921	12,635	6,263	5,000	6,408	8,000	5,000	0%
1-521-3130	Mileage	958		140	-				
1-521-3200	Gasoline	24,562	19,139	21,683	24,000	19,898	31,500	32,500	35%
1-521-3210	Vehicle Maintenance	7,485	6,522	7,386	8,000	3,485	7,000	8,000	0%
1-521-3215	Other Equipment	571	712	364	1,000	753	1,000	1,000	0%
1-521-3400	Dues/Publication	410	1,671	1,702	1,500	490	1,000	1,000	-33%
1-521-3410	Firearms Expense/traini	6,820	6,514	7,001	7,000	4,919	7,000	7,000	0%
1-521-3420	Training/conferences	7,059	6,523	6,593	8,000	5,456	8,000	8,000	0%
1-521-3425	Recruitment	1,136	4,119	7,605	1,000	2,394	3,500	1,000	0%
1-521-3505	Office Supplies/ Printing	2,581	2,482	2,709	2,500	2,396	2,700	2,500	0%
1-521-3510	Office Equipment Mainte	387	165	235	1,000	222	1,000	1,000	0%
	Police Time software							2,500	
1-521-5335	SCIT/MIU	6,350	6,350	7,000	7,000	7,000	7,000	8,000	14%
1-521-3540	Crime Prevention	1,548	-	550	2,000	830	1,500	2,000	0%
1-521-3555	Investigative Supplies	539	1,727	1,683	2,000	1,999	2,200	2,500	25%
1-521-3599	Misc Patrol/Crime Exper	1,640	1,165	2,034	1,500	1,589	1,500	1,500	0%
	<i>other expenses subtotal</i>	<i>73,376</i>	<i>71,476</i>	<i>74,491</i>	<i>73,000</i>	<i>59,247</i>	<i>84,900</i>	<i>85,500</i>	<i>17%</i>
	Police	2,273,537	2,164,513	2,336,254	2,491,765	1,746,711	2,499,600	2,680,650	7.6%

2023 wages and benefits include costs of school resource officer. Revenue for support from Elmbrook Schools also included and will offset

**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 gallons	30	350,000	11,667
2492	1986 Tanker Freightliner- 3600 gallons	30	350,000	11,667
2461	2011 Engine Pierce 1000 gallons	30	600,000	20,000
2462	1992 Engine Pierce 1000 gallon	30	600,000	20,000
2471	1998 100' Platform Pierce	30	1,250,000	41,667
2481	2017 Rapid Response Unit	25	230,000	9,200
			3,380,000	114,200

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 2014-2021

	2014	2015	2016	2017	2018	2019	2020	2021
Structure Fires	2	1		1	2	3	2	1
Vehicle Accidents/Rescues	16	17	25	14	18	16	14	20
Vehicle Fires	1	0	3	1	0	0	0	2
Power Lines/Arcing Equipment	10	21	17	18	6	9	9	
Propane/ Gas Leak or Fire	7	2	3	7	5	10	12	6
Oil/Fuel Spills	0	4	0	1	4	0	0	0
Smoke/ Fumes / CO2 Detector	15	18	21	15	11	19	15	18
Rubbish/ Brush Fires	2	0	0	2	0	2	0	0
Flood Related Calls	0	0	0	0	0	0	0	0
Other Fires/ Electric Problems	1	3	3	4	4	7	4	29
False Alarms (automated)	34	32	27	23	34	17	18	39
Other false alarms			17	7	10	5	13	
Mutual Aid Response	21	25	21	22	28	31	28	35
Misc Service Calls	13	21	0	0	5	11	6	9
	122	144	137	115	127	130	121	159

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

Account Number	Account Title	2019 Actual	2020 Actual	2021 Actual	2022			2023 Budget	% chg 22-23
					budget	YTD 9/30/2022	Estimate		
FIRE DEPARTMENT									
1-523-1000	Fire Chief, Inspector	47,107	44,744	41,133	45,625	29,933	44,500	46,150	1%
	Paid on Call wages	119,776	121,925	124,872	125,000	55,941	125,000	125,000	0%
	2023 POC additional							65,000	
1-523-1200	Daytime Employee Pay	38,400	38,028	36,050	40,000	16,458	35,700	37,000	-8%
1-523-2020	WI Retirement (VEG employe	13,843	13,647	13,194	13,910	8,293	14,300	16,000	15%
	WRS- employee share	(6,575)	(6,267)	(6,219)	(5,825)	(3,582)	(6,010)	(6,500)	12%
1-523-2010	Social Security	15,889	15,731	15,447	16,115	10,117	15,650	21,500	33%
1-523-2015	Health Insurance	4,024	2,143	-	-			-	
1-523-2000	Life/Disability Insurance	6,487	6,540	6,700	6,900	6,700	6,900	6,900	0%
	<i>wages and benefit subtotal</i>	<i>238,951</i>	<i>236,491</i>	<i>231,177</i>	<i>241,725</i>	<i>123,860</i>	<i>236,040</i>	<i>311,050</i>	<i>29%</i>
1-523-1010	Drill Payments	10,200	10,200	10,200	10,200	10,221	10,200	10,200	0%
1-523-1030	Special Response Team	2,470	2,470	2,520	2,470	2,470	2,470	2,470	0%
1-523-3200	Truck Maintenance	14,626	28,328	21,102	17,000	15,654	20,000	20,000	18%
1-523-3205	Supplies & Maintenance	9,735	8,463	9,595	11,300	4,887	8,500	10,000	-12%
1-523-3300	Uniforms/Clothing	415	812	699	1,000	204	1,000	1,200	20%
1-523-3400	Communications	1,809	886	2,310	2,250	2,284	2,250	2,250	0%
1-523-3500	Dues/Subscriptions	2,336	2,111	2,054	1,350	1,894	2,000	2,000	48%
	Fire Software *	1,170	1,199	1,359	1,400	1,060	5,800	5,000	257%
1-523-3520	Fire Prevention	1,415	20	887	1,750	199	1,750	1,750	0%
1-523-3530	Training/Conferences	4,214	1,442	2,377	1,500	878	1,200	1,500	0%
	<i>other expense subtotal</i>	<i>48,390</i>	<i>55,931</i>	<i>53,103</i>	<i>50,220</i>	<i>39,751</i>	<i>55,170</i>	<i>56,370</i>	<i>12%</i>
	Fire	287,341	292,422	284,280	291,945	163,611	291,210	367,420	25.9%

* New software being implemented in 2022 to replace prior software that is no longer supported. Software helps meet recordkeeping and reporting needs that are required by the department for state licensure and to maintain eligibility for state fire dues aid.

Additional On Call Pay included of \$65000

addl paid on call \$65000	65,000.00	75,475
Fica	4,972.50	
	<u>69,972.50</u>	
software incr	<u>3,600</u>	

**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
- New in 2022- the department took over maintenance of the park and poolhouse- which includes trash removal and cleaning of restrooms on daily basis during the season

Personnel

Director of Public Works	1 FTE
Lead Worker	1 FTE
Mechanic	1 FTE
Laborer	4 FTE
Public Works General	1 FTE new in 2022
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	2019 Actual	2020 Actual	2021 Actual	2022		2023 Budget	% change 22-23	
					budget	YTD Estimate			
					9/30/2022 pr 19				
Public Works									
1-541-1000	Salaries and Wages	360,531	379,034	388,578	378,750	290,907	388,200	416,500	10%
	Overtime	14,303	9,039	7,848	12,000		8,000	8,000	-33%
1-541-2000	WI Retirement	45,132	47,955	48,038	47,200	33,835	48,800	55,000	17%
1-541-2001	WRS Employee share	(22,423)	(24,470)	(23,500)	(23,600)	(16,869)	(24,400)	(27,500)	17%
1-541-2005	Life Insurance	1,780	1,367	1,332	1,500	1,183	1,200	1,550	3%
1-541-2010	Social Security	27,388	29,106	30,157	30,100	21,190	30,350	32,500	8%
1-541-2015	Health/Dental Insurance	71,049	61,175	61,550	75,800	57,926	76,600	77,100	2%
1-541-2025	Disability Insurance	581	588	572	625	428	675	675	8%
	<i>wages and benefit subtotal</i>	<i>498,341</i>	<i>503,794</i>	<i>514,575</i>	<i>522,375</i>	<i>388,600</i>	<i>529,425</i>	<i>563,825</i>	<i>8%</i>
1-541-3000	Telephones/Alarms	2,793	2,666	2,782	2,600	1,814	2,600	2,600	0%
1-541-3010	Utilities	12,601	12,746	12,639	13,750	9,196	13,050	15,500	13%
1-541-3199	Bldg & Grounds Maint	7,968	6,891	5,028	5,000	838	5,000	5,000	0%
1-541-3200	Gasoline and Diesel Fuel	34,217	26,812	38,031	39,000	32,566	50,000	52,000	33%
1-541-3210	Equip Maint & Supplies	54,758	66,562	50,256	50,000	77,737	80,000	55,000	10%
1-542-3100	Signs, posts, line painting	22,602	16,431	9,695	18,000	3,459	18,000	18,000	0%
1-542-3120	Electricity-Street Lighting	18,288	14,930	16,571	17,500	10,475	14,000	17,000	-3%
1-542-3130	Street Light Repair	7,299	321	4,773	2,000	3,064	3,064	2,500	25%
1-542-3199	Misc Traffic Control	1,137	333	1,189	2,000	-	2,000	2,000	0%
1-542-3200	Training/Conferences	2,637	1,711	2,485	2,500	1,848	2,100	2,500	0%
1-542-3210	Uniforms	1,584	1,141	1,192	1,200		1,200	1,200	0%
	Facility Dude/Mobile 311	1,996	2,359	2,473	2,500	2,622	2,633	2,725	9%
1-542-3220	Miscellaneous	2,299	4,088	5,594	2,500	1,127	2,000	2,000	-20%
1-542-3300	Consulting Services	884	10,165	65,115	8,000	2,091	4,000	8,000	0%
1-543-3100	Pavement Maintenance	1,740	28,088	31,334	30,000	2,312	29,900	30,000	0%
1-543-3200	Winter Road Maint	68,031	44,953	47,053	53,500	50,298	51,298	53,500	0%
1-543-3220	Equipment Rental	920	-	1,000	1,500	-	1,100	1,500	0%
	<i>other expense subtotal</i>	<i>241,754</i>	<i>240,197</i>	<i>297,210</i>	<i>251,550</i>	<i>199,447</i>	<i>281,945</i>	<i>271,025</i>	<i>8%</i>
Public Works		740,095	743,991	811,785	773,925	588,047	811,370	834,850	7.9%

Village of Elm Grove Solid Waste Department

The solid waste department includes the cost of residential trash and recycling pickup which the Village contracts and also the yard waste program. Residential trash and recycling removal is contracted through Johns Disposal Services. The contract provides “up the drive” service to residents. The contract includes an annual adjustment provision based on the CPI, consumer price index. The Village issued an RFP in the fall of 2022 and Johns Disposal was awarded the contract for the next 5 years- continuing the same service. 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	\$316.70
Solid Waste (tons)	1886	1970	1777	1759	1760	1882	1670	945
Recycling - (tons)	733	693	743	742	689	705	726	393
% Recycled	28%	26%	29.5%	29.7%	28.1%	27.3%	24%	29.4%
DPW Hours	1087	813	949	758	954	792	555	

YTD July

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

Account Number	Account Title	2019 Actual	2020 Actual	2021 Actual	2022			2023 Budget	% chg 22-23
					budget	YTD	Estimate		
					9/30/2022 pr 19				
Solid Waste									
1-544-1000	Salary and Wages	13,401	15,615	10,562	17,000	5,785	17,000	12,825	-25%
1-544-2000	WRS	5,112	5,432	4,820	5,500	4,992	4,550	4,700	-15%
	WRS employee	(2,556)	(2,712)	(2,420)	(2,750)	(2,496)	(2,275)	(2,350)	-15%
1-544-2010	Social Security	4,138	4,322	3,528	4,425	3,375	4,000	3,700	-16%
1-544-2015	Health/dental insur	8,844	9,228	8,740	11,500	8,659	8,100	8,000	-30%
1-544-2020	Trf-Admin wages	15,372	15,608	16,000	16,125	12,378	16,625	23,805	48%
1-544-2030	Trf-DPW Labor -brush pickup	26,804	25,316	22,860	25,500	13,560	18,100	25,500	0%
	<i>wages and benefit subtotal</i>	<i>71,115</i>	<i>72,809</i>	<i>64,090</i>	<i>77,300</i>	<i>46,253</i>	<i>66,100</i>	<i>76,180</i>	<i>-1%</i>
1-544-3100	Waste Collection	247,893	250,107	253,918	330,000	208,650	348,450	373,000	13%
1-544-3200	Recycling Collection	136,000	137,993	140,704	202,950	128,771	205,000	259,000	28%
1-544-3500	Brush disposal	55,531	46,940	44,007	45,000	27,697	41,000	45,000	0%
	<i>other expense subtotal</i>	<i>439,424</i>	<i>435,040</i>	<i>438,629</i>	<i>577,950</i>	<i>365,118</i>	<i>594,450</i>	<i>677,000</i>	<i>17%</i>
Solid Waste		510,539	507,849	502,719	655,250	411,371	660,550	753,180	14.9%
								97,930	

User Fee Revenue	496,772	517,946	525,043	655,600	659,991	660,000	753,500
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residential user fee	\$236.50	\$246.40	\$254.32	\$316.70		\$357.00
						\$ 40.30
						12.72%

**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
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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>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Trees Planted	42	73	41	55	43	35	30
Trees Pruned				121	258	155	
Total Trees Removed	203	310	416	709	459	441	356
Ash trees removed	45	162	320	600	319	308	197
Elm trees removed	61	62	57	65	37	50	31
Elm trees treated	9	7		8	3	5	
Ash trees treated	6	11		11	11	14	

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

Account Number	Account Title	2019 Actual	2020 Actual	2021 Actual	2022			2023 Budget	% chg 22-23
					budget	YTD	Estimate		
					9/30/2022				
					pr 19				
Forestry									
1-561-1000	Salaries and Wages	73,266	68,417	71,256	71,125	53,566	70,560	72,675	2%
	Overtime	1,045	2,129	3,471	3,000		3,000	3,000	0%
1-561-2000	WI Retirement	8,891	9,663	9,933	9,420	6,967	10,050	10,800	15%
		(4,431)	(4,897)	(4,917)	(4,710)	(3,482)	(5,025)	(5,400)	15%
1-561-2005	Life Insurance	399	456	526	725	455	725	550	-24%
1-561-2010	Social Security	6,011	5,645	5,682	6,200	3,954	6,000	6,065	-2%
1-561-2015	Health/Dental	4,024	5,123	7,545	18,250	9,673	22,545	22,730	25%
1-561-2025	Disability Insurance	79	79	79	80	53	80	80	0%
	<i>wages and benefit subtotal</i>	<i>89,284</i>	<i>86,615</i>	<i>93,575</i>	<i>104,090</i>	<i>71,186</i>	<i>107,935</i>	<i>110,500</i>	<i>6%</i>
1-561-3200	Tree Care	6,837	10,603	8,866	15,000	1,015	12,500	18,000	20%
1-561-3300	Pesticides	2,223	1,448	4,551	5,000	702	1,000	6,000	20%
1-561-3350	Emerald Ash Removal	15,350	29,880	13,704	20,000	3,530	15,000	10,500	-48%
1-561-3400	Landscaping	4,287	4,412	10,513	7,000	3,047	4,000	10,000	43%
1-561-3500	Tree Planting	25,378	8,506	12,662	10,000	12,383	20,000	12,000	20%
1-561-3700	Training and Misc	1,181	1,502	1,175	1,000	679	1,000	1,500	50%
	other expenses	55,256	56,351	51,471	58,000	21,356	53,500	58,000	0%
	Forestry	144,540	142,966	145,046	162,090	92,542	161,435	168,500	4.0%

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.

	2019	2020	2021	2022		2019	2020	2021	2022
Swimming Lessons- group	202	305	315	245	Camp Elm Grove	103	105	193	163
Swimming Lessons- Private	75		42	2	Sunset Playhouse Programs	19	CAN	2	2
Swimming Team	83	56	83	79	Special events-Elm Grove Campout, winter fest		55+17	135	130
Resident Pool Passes- single	45	69	64	36	Youth Sports Programs	56	0	0	0
Resident Pool Passes – family	49	35	64	46	Youth Programs	50	61	100	63
Non-Resident Pool Passes- single	11	16	22	4	Dance classes (child and adult)	34	24	37	30
Non Resident Pool Passes- family	2	7	10	4	Adult Education	14	0	35	4
Tennis Lessons-group	92	104	121	92	Fitness Classes	384	210	159	137
Tennis Team	26	37	33	26	Softball teams	16	14	16	16
					total	1261	1115	1431	1079

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

Account Number	Account Title	2019 Actual	2020 Actual	2021 Actual	2022			2023 Budget	% change 22-23
					budget	YTD 9/30/2022	Estimate		
Recreation Revenue									
1-446-2000	Swim Team	11,005	7,850	17,200	17,200	15,873	15,873	15,900	-8%
1-446-3000	Swimming Lesson	10,922	17,540	23,402	20,000	18,045	18,045	18,900	-6%
1-446-4000	Swimming Admission Fee	36,017	55,781	63,556	55,000	43,275	43,275	44,050	-20%
1-447-7000	Pool Rentals	6,383	5,540	6,807	7,000	5,075	5,075	7,700	10%
	Revenue from Swimming Pool	64,327	86,711	110,965	99,200	82,268	82,268	86,550	-13%
1-446-5000	Tennis Team	5,045	5,325	4,420	5,000	3,592	3,592	4,185	-16%
1-446-6000	Tennis Lesson	4,483	4,595	6,475	6,000	5,780	5,780	6,050	1%
1-446-7000	Tennis Court Rental Fees	400	8,037	3,007	3,500	1,569	3,500	3,650	4%
	Revenue from Tennis	9,928	17,957	13,902	14,500	10,941	12,872	13,885	-4%
1-446-9000	Camp Elm Grove	9,315	11,897	20,905	17,500	18,173	18,173	20,180	15%
1-447-9420	Joint Recreation Program	7,255	2,865	3,171	4,000	5,072	5,300	5,860	47%
1-447-0000	Baseball	11,527	10,066	12,646	12,150	10,790	10,790	12,165	0%
1-447-1000	Fitness Classes	19,543	11,719	12,124	12,500	11,839	12,000	12,800	2%
1-447-2000	Concession Sales	5,695	1,400	1,667	3,000	1,652	1,652	2,000	-33%
1-447-3000	Gazebo Reservation Fee	6,997	4,543	9,468	9,500	10,193	10,500	10,500	11%
1-447-6000	Youth Activities	2,865	4,795	6,558	6,500	7,337	7,500	10,030	54%
1-447-9020	Misc Rec Revenue	260	911	939	600	201	201	350	-42%
1-447-9050	Adult Programs	2,625	2,492	5,150	4,500	4,349	4,500	3,550	-21%
	Beer Garden	-	-	6,125	-	-	6,500	6,500	
	Elmbrook United Field rer	-	-	-	-	-	-	-	
	July 4th sponsorships and fun run					1,270	6,500	6,500	
	revenue	140,337	155,356	203,620	183,950	164,085	178,756	190,870	4%

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

Account Number	Account Title	2019 Actual	2020 Actual	2021 Actual	2022			2023 Budget	% change 22-23
					budget	YTD	Estimate		
Recreation Expenditures									
1-552-1000	Salaries and Wages	116,854	155,875	138,724	144,875	119,960	134,500	147,000	1%
1-552-2000	WI Retirement	6,683	7,518	7,562	6,990	5,039	7,200	7,550	8%
	WI Retirement-Employee	(3,315)	(3,787)	(3,736)	(3,495)	(2,440)	(3,600)	(3,775)	8%
1-552-2005	Life Insurance	35	37	46	50	34	50	60	20%
1-552-2010	Social Security	8,909	11,772	10,516	11,130	9,059	10,300	11,250	1%
1-552-2015	Health/Dental Insurance	7,102	8,336	8,174	20,000	13,119	20,200	22,730	14%
1-552-2025	Disability Insurance	79	79	101	80	60	80	80	0%
	<i>wages and benefit subtotal</i>	<i>136,347</i>	<i>179,830</i>	<i>161,387</i>	<i>179,630</i>	<i>144,831</i>	<i>168,730</i>	<i>184,895</i>	<i>3%</i>
1-552-3100	Utilities-Telephone	1,359	891	885	1,000	746	1,000	1,000	0%
1-552-3110	Utilities-Heating	1,222	1,735	2,186	2,500	5,908	7,000	5,000	100%
1-552-3120	Utilities-Electricity	9,964	11,448	12,350	10,000	6,348	9,000	10,000	0%
1-552-3130	Operating Expenses	1,298	1,214	1,793	2,500	928	1,200	1,500	-40%
1-552-3198	Building and Grounds	4,729	11,090	12,702	5,000	9,420	10,000	7,500	50%
1-552-3180	Program Expenses	4,976	3,363	3,024	4,000	3,827	5,500	4,000	0%
1-552-3140	Pool Expenses	13,253	18,451	15,592	17,000	22,084	22,500	17,000	0%
1-552-3150	Instructor Fees	12,112	8,029	12,326	13,000	7,557	9,000	9,000	-31%
	Joint Recreation Programs	4,037	625	1,528	3,500	3,319	4,500	5,000	43%
1-552-3200	Swimming Program	1,881	4,287	2,129	2,100	1,896	1,896	2,750	31%
1-552-3300	Tennis Program	626	1,493	342	2,000	1,041	1,400	2,765	38%
1-552-3400	Printing Expense	5,021	5,750	6,033	5,000	4,908	6,000	6,000	20%
1-552-3420	Soda/Snack Expense	3,673	2,126	437	1,500	1,537	1,537	1,500	0%
1-552-3490	Office Supplies and Misc	215	334	341	300	28	100	300	0%
1-552-3600	Baseball Program	8,496	7,771	7,568	8,000	7,557	7,600	8,000	0%
1-552-4200	Camp Elm Grove	362	1,391	1,473	2,000	722	722	2,000	0%
1-552-4900	Misc expense	2,226	2,439	1,428	1,000	1,653	2,000	2,000	100%
1-552-4901	On-line registration fees	2,719	4,444	5,544	4,850	5,145	6,725	6,750	39%
1-552-4905	software fee	1,405	4,714	4,721	5,100	5,380	5,500	6,000	18%
1-552-4910	Training	2,302	884	20	1,500	1,250	1,250	1,500	0%
	July 4th Celebration				18,500	12,355	21,500	21,500	16%
	<i>other expense subtotal</i>	<i>81,876</i>	<i>92,479</i>	<i>92,422</i>	<i>110,350</i>	<i>103,609</i>	<i>125,930</i>	<i>121,065</i>	<i>10%</i>
	expenditures	218,223	272,309	253,809	289,980	248,440	294,660	305,960	5.5%
Tax levy required		77,886	116,953	50,189	106,030	84,355	115,904	115,090	

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

Account Title	2019	2020	2021	2022			2023
	Actual	Actual	Actual	budget	YTD	Estimate	Budget
Contingency							
Contingency				99,175			100,000
total contingency	-	-	-	99,175	-	-	100,000
Transfer to other Funds							
Trf to stormwater		30,875		3,550	3,550	3,550	-
trf to library fund	5,000	8,935		11,700	11,700	11,700	
To 5 Year Capital Fund	140,000	20,000					-
Transfers to Other Funds	145,000	59,810	-	15,250	15,250	15,250	-
Total General Fund							
Expenditures	6,379,249	6,271,867	6,419,784	6,944,235	4,904,187	6,875,695	7,437,285
						increase	493,050
							7.10%

**Village of Elm Grove
Library**

Library Operations

	2019	2020	2021	2022	2022	2023
	Actual	Actual	Actual	estimate	Budget	Budget
Expenditures	444,585	431,730	452,277	482,417	479,820	505,720
<u>Revenue</u>						
Fines and Fees	11,980	5,342	7,177	7,500	7,500	7,500
Other Grants		11,333	223	882	600	712
Crossover Lending	32,140	33,471	38,702	41,874	42,015	44,723
Outside Revenue	44,120	50,146	46,102	50,256	50,115	52,935
Village Support	400,465	381,584	406,175	432,161	429,705	452,785

Library Gift Support 34,992 27,462 55,559

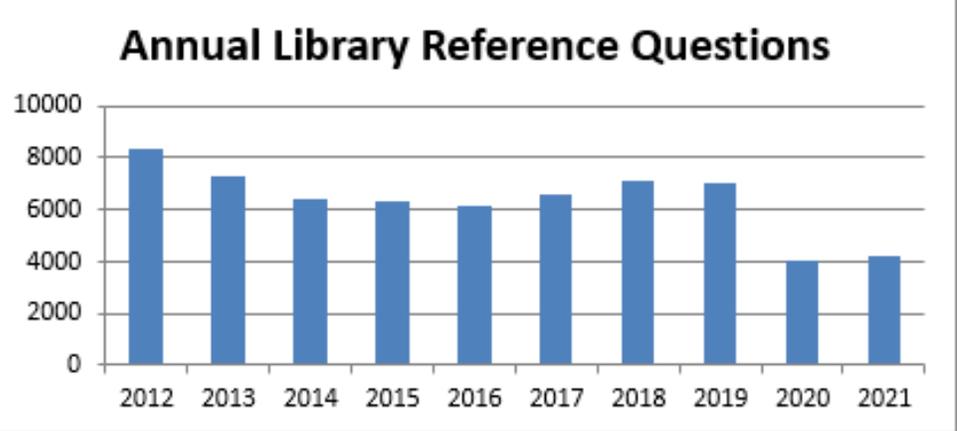
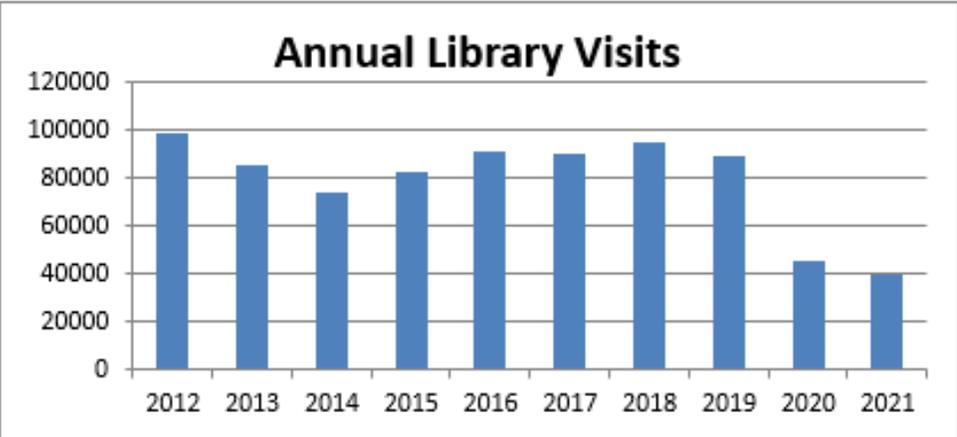
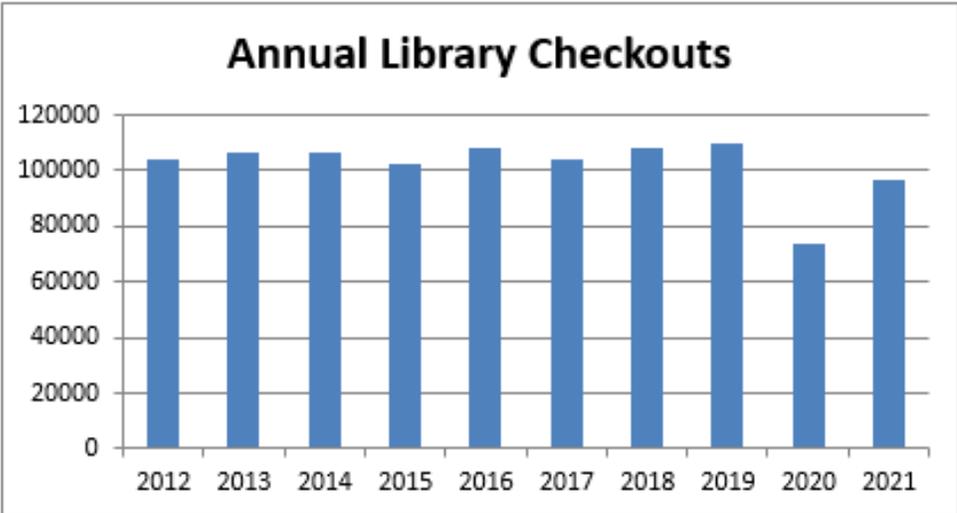
PERSONNEL:

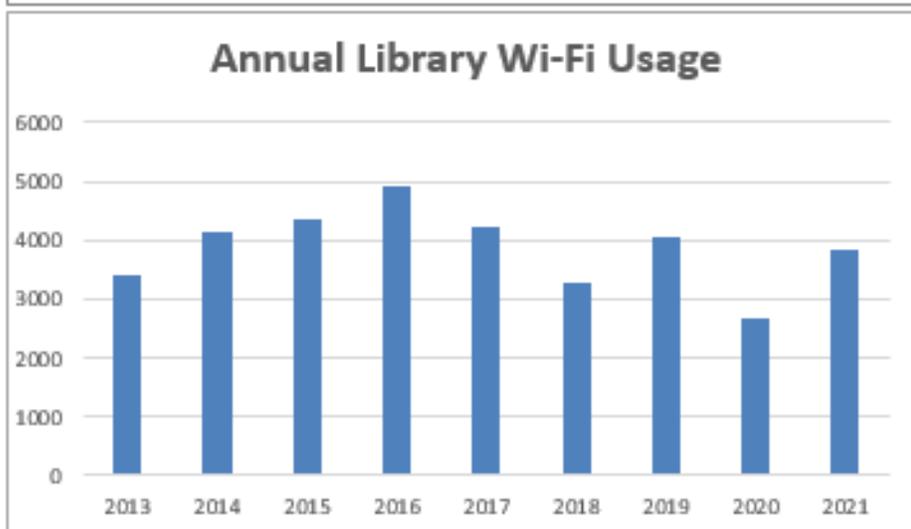
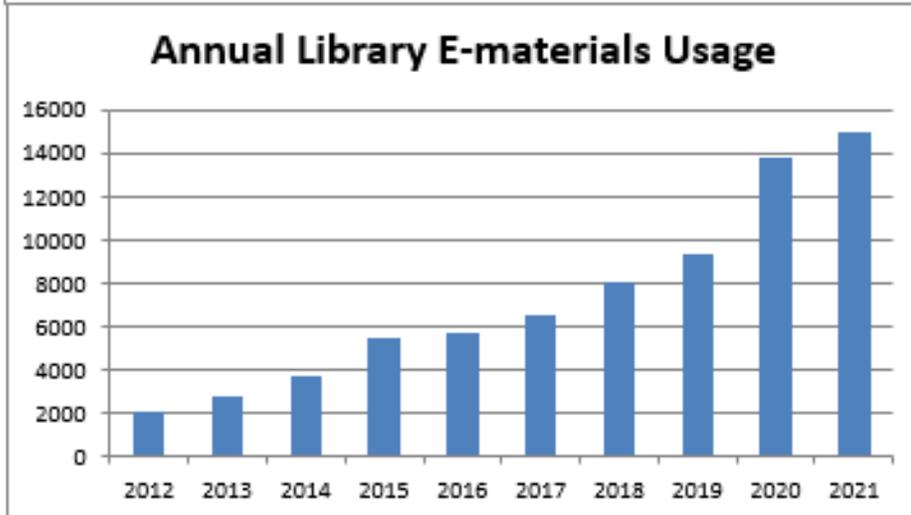
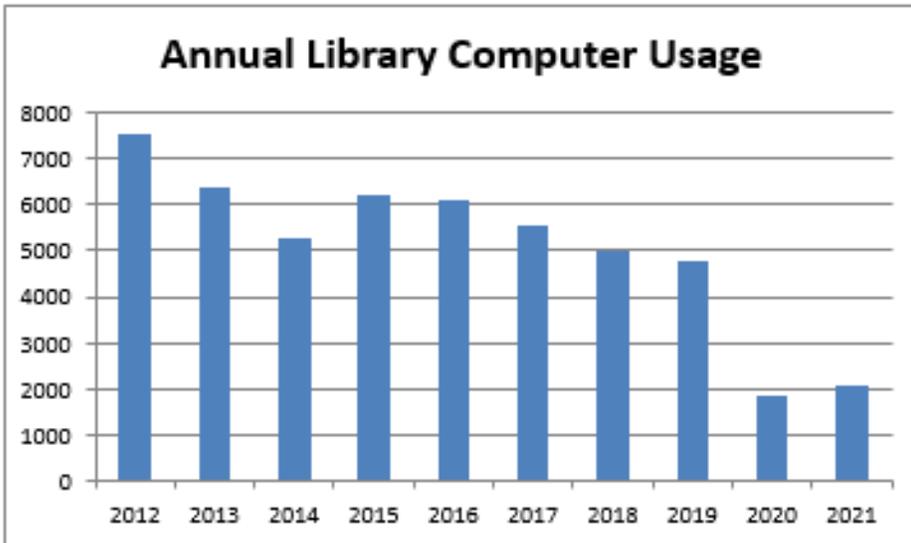
Full-time Equivalency FTE

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 2021 (from annual report)

Number of Elm Grove residents users:	4,000
Library Hours per week	56
Square Footage of Library	9150
Number of Public Computers	13 includes 6 with internet access
Children's programs:	48 programs, 1,675 attendees
Young Adult programs	6 programs, 316 attendees
Adult programs:	21 programs, 569 attendees
Total:	75 programs, 2560 attendees





**Village of Elm Grove
Library Fund**

pr 19

9/30/22

Account Number	Account Name	2019 Actual	2020 Actual	2021 Actual	2022			2023 Budget	%change 22-23
					Budget	YTD	Estimated		
Revenue									
6-360-0110	Tax Levy	393,000	396,770	406,110	407,505	407,505	407,505	437,885	7%
6-446-1100	Crossover Lending	32,140	33,471	38,702	42,015	20,937	41,874	44,723	6%
	Other State and County Aid		496	223	600	882	882	712	19%
6-446-1000	Misc Revenue	11,980	5,342	7,177	7,500	5,841	7,500	7,500	0%
6-322-0200	Interest Income	2,510	1,192	335	500		1,000	1,400	180%
	COVID grant		10,837						
	Transfer fr General Fund	5,000			11,700		11,700		
	Fund Balance Used	(55)	(16,380)	(270)	10,000			12,000	
Total Revenue		444,575	431,728	452,277	479,820	435,165	470,461	504,220	5%

pr 19

Expenditures									
1-551-1000	Salaries	292,885	282,929	298,361	320,500	232,084	321,000	325,000	1%
1-551-2000	WI Retirement	32,713	33,321	32,120	33,335	23,995	33,000	34,600	4%
	WRS Employee Share	(15,739)	(16,951)	(16,417)	(16,670)	(11,925)	(16,500)	(17,300)	4%
1-551-2005	Life Insurance	932	900	765	1,050	673	855	1,000	-5%
1-551-2010	Social Security	22,940	21,793	23,478	25,035	18,214	24,925	25,250	1%
1-551-2015	Health/Dental Insur	15,791	16,890	17,386	18,500	13,678	17,495	32,700	77%
1-551-2025	Disability Insur	238	248	261	325	176	325	315	-3%
	Total Wages and Benefits	349,760	339,130	355,954	382,075	276,895	381,100	401,565	5%
1-551-3100	Books	30,490	27,360	28,090	30,000	21,340	30,000	30,000	0%
1-551-3103	Children/Young Adult	9,987	9,262	10,844	9,300	5,958	9,300	9,300	0%
1-551-3105	Audio/Visual Materials	6,529	5,669	6,833	6,500	5,249	6,500	6,500	0%
1-551-3110	Periodicals	8,563	8,438	9,615	8,500	1,874	9,759	9,760	15%
1-551-3120	Electronic Materials			3,623	5,100	4,686	5,775	6,000	18%
	Total Materials	55,569	50,729	59,005	59,400	39,107	61,334	61,560	4%
1-551-3200	Dues/memberships	596	573	602	650	387	650	650	0%
	Professional Subscription	995	995	1,990	995	-	995	995	0%
1-551-3220	Training/Conferences	1,022	15	839	1,000	(205)	750	1,000	0%
1-551-3300	Supplies & Equipment	7,377	9,739	7,663	7,500	5,380	7,500	7,500	0%
1-551-3310	Copy Machine	3,071	2,455	1,091	1,200	1,189	1,500	1,500	25%
1-551-3320	Computer Expense	20,342	25,529	21,339	21,000	22,303	23,500	23,500	12%
1-551-3400	Telephone	941	514	-	750	480	480	750	0%
1-551-3420	Postage	207	400	436	400	408	408	400	0%
1-551-3430	Adult Programs	1,582	948	1,860	2,000	1,776	2,000	2,250	13%
	Youth Programs	1,315	-	610	1,300	609	1,300	1,300	0%
1-551-3435	Mileage	948	183	344	800	51	150	500	-38%
1-551-3499	Printing & Misc	860	520	544	750	338	750	750	0%
	total other expenditures	39,256	41,871	37,318	38,345	32,716	39,983	41,095	7%
Total Expenditures		444,585	431,730	452,277	479,820	348,718	482,417	504,220	5%

Fund Balance Reconciliation	
Fund Balance 1/1/22	26,183
plus est revenue	470,461
less est expenditures	(482,417)
estimated fund balance 12/31/22	<u>14,227</u>

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.

In 2022 due to the challenges facing volunteer paid on call departments to have adequate staffing, the Village Board has formed an ad hoc committee to explore the future options for both emergency medical and fire service. This committee will begin work in fall of 2022 and report to their findings to the Village Board. The goal is to have possible options identified by the end of 2022.

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

Note -Due to the challenge of continuing operations with a volunteer Paid on Call staff, the Village has created an Ad Hoc committee to study the short and long term challenges and possible solutions to continuing service for both fire and EMS. The 2023 EMS budget following includes a paid on call adjustment to compensate staff for daytime and weekend coverage. At this time this is believed to be a short term solution.

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

9/30/2022

Account Number	Account Name	2019 actual	2020 Actual	2021 Actual	2022			2023 Budget	%CHANGE 22-23
					Budget	YTD	Estimate		
Revenue									
8-360-0110	Tax Levy	200,000	221,600	221,600	221,600	221,600	221,600	249,750	13%
8-441-6000	Ambulance Fees	106,480	123,670	120,707	120,000	111,716	132,000	132,000	10%
8-481-1000	Interest	3,319	1,381	404	500	947	1,200	1,500	200%
	COVID funds		2,554						
	Transfer of ARPA funds							100,000	
	Fund Balance Applied	5,414	(29,513)	(2,199)	20,250			15,000	
	Total Revenue	315,213	319,692	340,512	362,350	334,263	354,800	498,250	38%

Expenditures

1-522-1000	Salaries-Admin	2,460	2,460	2,942	2,600	1,845	2,760	2,850	10%
1-522-1100	Paid-on-Call Wages	159,437	169,982	165,559	170,000	79,570	170,500	170,500	0%
	Addl POC proposed 2023							140,500	
1-522-1200	Police EMT wages	85,975	79,409	88,140	93,500	68,417	94,000	94,100	1%
1-522-2000	WI retirement	15,537	11,415	15,896	17,800	12,567	17,750	19,500	10%
	Employee WRs	(5,966)	(2,648)	(5,980)	(6,300)	(4,639)	(6,300)	(6,500)	3%
1-522-2010	Social Security	18,815	19,080	19,405	20,500	11,327	20,500	31,250	52%
	wages and benefit subtotal	276,258	279,698	285,962	298,100	169,087	299,210	452,200	52%
1-522-3200	Fuel & maintenance	6,982	3,913	4,842	6,300	1,488	4,000	7,000	11%
1-522-3230	Medical supplies	11,295	13,461	11,306	16,000	13,219	16,000	16,000	0%
1-522-3260	Billing Fees	7,783	8,420	7,049	8,400	6,129	9,250	9,250	10%
1-522-3290	Misc (incl software \$1900)	2,812	3,104	3,648	2,800	2,140	2,800	2,800	0%
1-522-3300	Uniforms	327	-		1,000		1,000	1,000	0%
1-522-3400	Communications	1,622	1,950	1,148	1,000	1,679	2,000	1,500	50%
1-522-3520	Training	4,234	5,507	6,681	4,600	4,528	4,600	4,600	0%
1-522-3550	Drill Payments	3,900	3,639	3,905	3,900	3,950	3,900	3,900	0%
1-522-3700	New Equipment			15,971	20,250	22,201	22,201		-100%
	other expense subtotal	38,955	39,994	54,550	64,250	55,334	65,751	46,050	-28%
	Total Expenditures	315,213	319,692	340,512	362,350	224,421	364,961	498,250	38%

Available fund balance 1/1/22	35,066
estimated Revenue	354,800
estimated Expenditures	(364,961)
Estimated Fund Balance 12/31/22	24,905

New Equipment

Lucas Chest compression	2021	16,500
Defibrillator and manikin	2022	20,250

Assigned Fund Balances	1/1/2022
ACT 102 Grant Funds	15,917
EMS Drill Funds	7,896
Donations- TEMS	885
Donations- Koening Estate	44,690
	69,388

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 had 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 undertook 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 is evaluated annually and includes an amount to maintain 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 the budget included cost to convert the commercial properties to a fully metered system that can be read electronically to provide accurate usage readings for billing purposes. This project has been postponed due to staffing changes. 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	2019 Actual	2020 Actual	2021 Actual	2022			2023 Budget	%change 22-23
					Budget	YTD	Estimate		
Revenue									
2-322-0110	Sewer Levy for Cap Charge	1,320,000	1,220,000	1,100,000	550,000	550,000	550,000	348,000	
	Total Tax Levy	1,320,000	1,220,000	1,100,000	550,000	550,000	550,000	348,000	-37%
2-322-0100	User Charges -residential	802,349	829,554	881,049	1,331,500	1,342,892	1,342,892	1,507,000	13%
	User Charges -commercial	210,598	210,865	210,467	318,500	166,955	309,000	313,000	-2%
2-322-0200	Interest Income	37,985	15,723	3,330	5,000	7,600	11,400	12,000	140%
2-322-0300	Miscellaneous Income	91	400	144		98			
	Total Revenue	2,371,023	2,276,542	2,194,990	2,205,000	2,067,545	2,213,292	2,180,000	-1%

Expenditures									
	MMSD Capital Charges	1,507,328	1,385,822	1,425,242	1,345,000	1,344,658	1,344,658	1,297,500	-3.5%
2-323-0100	MMSD User Charges	370,608	374,264	382,777	395,000	202,045	405,000	450,000	13.9%
2-323-0300	Inspection/Engineering	16,608	9,656	13,959	15,000	10,678	10,000	15,000	0.0%
2-323-0400	Repair/maintenance	65,420	38,209	67,001	70,000	11,780	70,000	75,000	7.1%
	Projects-PPII	5,853	740	6,718		5,977	10,000		
	Projects- Elm Grove Rd Pathway pavil		68,169	7,250	45,000		45,000		
	Commercial meter project				55,000			55,000	
2-323-0500	Administrative Transfer	54,451	49,647	48,960	60,000	43,140	60,000	61,500	2.5%
2-323-0600	Legal and Audit	2,750	2,750	2,750	2,750	2,750	2,800	4,000	45.5%
2-519-3440	Insurance	14,996	17,128	18,015	18,500	19,180	19,180	19,500	5.4%
2-323-0800	Utilities/Misc	2,261	2,053	2,078	2,500	1,348	2,200	2,500	0.0%
2-324-0515	Trf to Stmwtr-Green Infra	100,000	140,000	200,000	100,000	100,000	100,000	100,000	0.0%
	Expenditures other than MMSD Capital	632,947	702,616	749,508	763,750	396,898	724,180	782,500	
	Total Expenditures	2,140,275	2,088,438	2,174,750	2,108,750	1,741,556	2,068,838	2,080,000	-1.4%

rebuilt f/b 100,000

Fund Balance 1/1/22	1,534,712
plus est revenue	2,213,292
less est expenditures	(2,068,838)
estimated fund balance 12/31/22	<u>1,679,166</u>

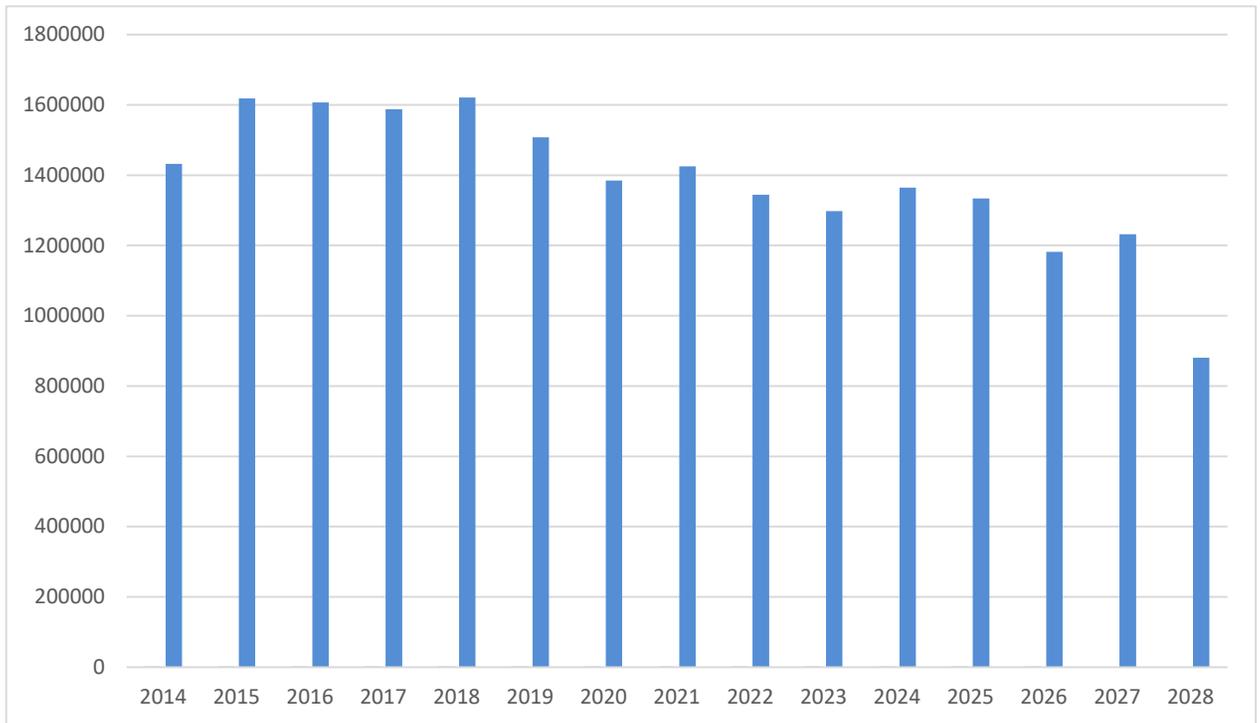
sewer fees	increase		
2023	632.00	73.50	13.16%
2022	558.50	190.78	
2021	367.72	20.72	
2020	347.00	11.20	
2019	335.80	-	

Beginning in 2018 the village made the decision not to participate in the MMSD green infrastructure program - this resulted in a reduction of our capital charge. This budget reflects a \$100,000 transfer to the stormwater to support green stormwater projects

Village of Elm Grove Projected Capital Charge

MMSD Capital Charge is based on Equalized Value						
		Equalized Value	Actual/expected rate per MMSD**	Annual Charge	Increase	Due April of
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	13.95% increase	1,438,417,700	\$ 0.902	1,297,453	(46,966)	2023
2023	estimate 3.0% increase	1,481,570,231	\$ 0.921	1,364,526	67,073	2024
2024	estimate 3.0% increase	1,526,017,338	\$ 0.874	1,333,739	(30,787)	2025
2025	estimate 3.0% increase	1,571,797,858	\$ 0.752	1,181,992	(151,747)	2026
2026	estimate 3.0% increase	1,618,951,794	\$ 0.761	1,232,022	50,030	2027
2027	estimate 3.0% increase	1,667,520,348	\$ 0.528	880,451	(351,571)	2028

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. The final payment on these general obligation bonds will be made in 2025. At that time the portion of the utility fee that has been dedicated to debt payment would be available for other stormwater use.

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. During 2022 the Village purchased the One Hour Martinizing property as part of this project with Village stormwater funds and grant funding.

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	2019 Actual	2020 Actual	2021 Actual	2022			2023 Budget	% change 22-23
				Budget	YTD	Estimate		
Revenue								
Operating Revenue								
Tax Levy	179,000	175,000	170,500	170,500	170,500	170,500	170,500	0%
Stormwater Utility Fee	441,092	446,998	446,101	454,215	375,065	455,000	458,825	1%
Culvert Installations	8,952	5,276	9,098	9,000	-	9,000	9,000	0%
Interest Income	3,940	3,256	1,311	1,000	57	500	1,000	0%
	<i>632,984</i>	<i>630,530</i>	<i>627,010</i>	<i>634,715</i>	<i>545,622</i>	<i>635,000</i>	<i>639,325</i>	1%
Other Sources								
NR216 Grant-State (\$49,083=50%)			49,083					
Grant-Underwood Creek	69,485			225,000		125,000	100,000	
Grants (Friends of Lake Michigan)	94,237				150,000	200,000		
City of Brookfield Support- Underwood Creek							60,750	
Trf from sewer -green infrastructure	100,000	140,000	200,000	100,000	100,000	100,000	100,000	
Transfer from General Fund		30,875		3,550		3,550		
Fund Balance Applied	(55,919)	(124,745)	(168,124)	62,904				
Total Revenue	840,787	676,660	707,969	1,026,169	795,622	1,063,550	900,075	-12%

Expenditures								
Operating Expenses								
					9/30/2022			
Consulting Services	36,521	19,530	10,861	15,000	8,254	10,000	15,000	0%
Admin and DPW Labor	154,002	166,700	161,140	169,050	138,030	190,000	190,000	12%
Legal And Audit	4,350	4,150	4,150	4,500	2,750	4,500	4,500	0%
Infrastructure Maintenance	53,487	64,410	60,502	60,000	66,633	60,000	60,000	0%
Pond maintenance	4,806	3,665	4,291	5,000	7,539	7,650	5,000	0%
<i>subtotal</i>	<i>253,166</i>	<i>258,455</i>	<i>240,944</i>	<i>253,550</i>	<i>223,206</i>	<i>272,150</i>	<i>274,500</i>	8%
Stormwater Projects								
NR216 Planning (total cost \$98,166)	74,741	31,686	11,350	-	8,157	8,157	7,500	
Underwood Creek Stabilization			29,819	375,000	43,030	258,000	100,000	
Underwood Creek Restoration-Tonowor	101,263							
UWCU stormsewer						95,000		
Creek Daylighting Design	38,698		31,137		34,269	40,000		
Creek Daylighting OHM acquisition						398,000		
<i>subtotal</i>	<i>214,702</i>	<i>31,686</i>	<i>72,306</i>	<i>375,000</i>	<i>85,456</i>	<i>799,157</i>	<i>107,500</i>	
Trf to Debt Service (2025)	372,919	386,519	394,719	397,619	397,619	397,619	399,865	1%
<i>subtotal</i>	<i>372,919</i>	<i>386,519</i>	<i>394,719</i>	<i>397,619</i>	<i>397,619</i>	<i>397,619</i>	<i>399,865</i>	1%
Total Expenditures	840,787	676,660	707,969	1,026,169	706,281	1,468,926	781,865	-24%
							118,210	

Fund Balance 1/1/22	352,292
Revenue	1,063,550
expense	(1,468,926)
Fund Balance 12/31/22	<u>(53,084)</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>Total Debt Pymt</u>
2005	\$ 67.00	\$ 130,516	\$ 2,848	\$ 15,209	\$ 79,362	\$ 227,935	\$ 86,989

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

VILLAGE OF ELM GROVE
Debt Services Fund

The Debt Service Fund is a separate government fund used to account for the accumulation of resources for, and the payments of, the Village's general obligation long-term debt principal and interest. The debt service fund records the revenue sources such as tax levy or transfers from other funds and the current year principle and interest payments due.

The Village has been very conservative of its issuance of debt and tried to support its expenditures with available funding. This has become more challenging in the current market of rising costs and limited levy. The State of Wisconsin has determined levy limits annually that a municipality must stay within to be compliant with state statutes. However, the State has created an allowable adjustment to the levy limit for debt obligations.

As of December 31, 2022 the Village will have outstanding general obligation debt of

Type	Date of Issue	Interest Rate	Final Payment	Original Indebtedness	Balance 12/31/2022
General Obligation					
Refunding Bonds- Stormwater	2012	1.0-2.25%	2025	9,450,000	2,720,000
State Trust Fund Loan	2020	4.50%	2025	190,000	115,637
Capital Project Bonds	2019	2%-3%	2039	2,355,000	2,075,000
					<u>\$ 4,910,637</u>

The State Trust Fund Loan was for the purchase of a public works excavator and the capital project bonds were issued to fund the Village hall HVAC upgrades, the splash pad and Watertown Plank Road pathway. As indicated above both the stormwater bonds and state trust fund loan will be paid off during 2025.

The stormwater bonds were originally issued in 2005 to fund the flood management project the village undertook along Underwood Creek. Payments for this debt obligation are supported by the stormwater utility fee and TID #2.

The Village currently levies taxes for the annual payments due on the state trust fund loan and the capital project bonds. With the final payment on the State Trust Fund Loan in 2025 the Village may want to consider another loan at that time to assist with capital fund projects. If not the levy would be reduced by the annual payment of \$40,000.

At the origination of the flood management project and prior to TID #2 generating an increment, funds were advanced to the TID for its obligations. The debt service fund advanced \$850,000 to TID#2 and expects to be repaid in 2028. At that time the debt service fund will have this \$850,000 available for other obligations as determined by the Village Board.

Other Village Liabilities

The Village has two other liabilities that it recognizes in its year end government-wide financial statements but not its annual government fund accounting statements per GAAP.

Vested compensated absences attributed to governmental activities for employee sick and vacation benefits and compensatory time. These obligations are paid annually out of current expenditures when incurred. The Village has adopted employee policies on the use of these benefits and the payout available. The Village does not payout sick or vacation on an annual basis, but may have an obligation to an employee at resignation or retirement. At December 31, 2022 the outstanding obligation was approximately \$400,000.

The Village also has a benefit agreement payable representing the continuation of health insurance for a retired police officer. During 2011, a police officer injured in the line of duty retired under the State of Wisconsin disability program. The Village has a contractual obligation to provide the disabled officer and his family health insurance until he reaches Medicare age. The estimated liability for this agreement as of December 31, 2021 was \$242,000. The annual cost is included in the police health insurance budget.

Debt Service Fund

Account Name	2019 Actual	2020 Actual	2021 Actual	2022			2023 Budget
				Budget	YTD	Estimate	
Revenue							
Tax Levy	-	146,813	187,304	189,360	189,360	189,360	191,435
Interest Income	11,900	2,653	42	1,000	-	250	250
Interest on Advance	12,639	3,449	510	500	-	750	500
<u>Interfund Transfers</u>							
From Stmwtr Utility	372,919	386,519	394,719	397,619	397,619	397,619	399,865
From Stmwtr TIF	590,273	610,073	639,273	647,673	647,673	647,673	654,923
<u>other financing</u>							
State Trust Fund Loan	1,036,247	190,000					
total revenue	987,731	1,149,507	1,221,848	1,236,152	1,234,652	1,235,652	1,246,973
Expenditures							
Principal	832,918	1,977,918	1,065,598	1,099,603	134,603	1,099,603	1,132,600
Interest and fees	133,171	205,051	158,846	137,969	71,601	137,969	113,621
total expenditures	966,089	2,182,969	1,224,444	1,237,572	206,204	1,237,572	1,246,221

Debt Service Fund Balance Summary	
Balance at 1/1/22	867,016
revenue (per above)	1,235,652
expenditures	(1,237,572)
Est Balance at 12/31/22	865,096
Advanced to TIF fund	(850,000)

Est Available 12/31/22	15,096

**Village of Elm Grove
Long-Term Debt
12/31/2022**

Current debt Activity 2022 and 2023

	Balance @ 1/1/22	Additons	Payments	Balance @ 12/31/22	2023 Payments		
					Principal	Interest	total
Stormwater Project							
GO Refunding Bonds 2012	3,685,000		965,000	2,720,000	995,000	59,786	1,054,786
Trunked Radio Infrastructure							-
Note -Waukesha County DPW Excavator	2,920		2,920	-			-
State Trust Fund Loan	152,320		36,683	115,637	37,600	2,891	40,491
Capital Projects and HVAC							-
GO Bonds	2,170,000		95,000	2,075,000	100,000	50,944	150,944
	6,010,240	-	1,099,603	4,910,637	1,132,600	113,621	1,246,221

Summary of Notes:	Date of Issue	Interest Rate	Debt term	Original Amount	Balance 12/31/22
Stormwater Project					
GO Refunding Bonds 2012 DPW Excavator	2012	1.0-2.25%	2012-2025	9,450,000	2,720,000
State Trust Fund Loan	2020	2.50%	2021-2025	190,000	115,637
Capital Projects and HVAC (splashpad and WTPR pathway)					
GO Bonds	2019	2%-3%	2020-2039	2,355,000	2,075,000
				\$	4,910,637

<u>Village debt limit is 5% of equalized value</u>		
value	as of 1/1/22	\$ 1,481,021,900
	maximum	5%
		<u>\$ 74,051,095</u>
add'l borrowing available		\$ 69,140,458

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		
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>1,130,000</u>	<u>50,213</u>	<u>1,180,213</u>	<u>1,590,000</u>	<u>67,878</u>	<u>1,657,879</u>	<u>2,720,000</u>	<u>118,092</u>	<u>2,838,092</u>

	5 Yr State Trust Fund Loan-Excavator			2019 GO Debt			total including State trust fund		
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>115,637</u>	<u>5,836</u>	<u>121,473</u>	<u># 2,075,000</u>	<u>451,988</u>	<u>2,526,988</u>	<u>4,910,637</u>	<u>575,916</u>	<u>5,486,553</u>

Village of Elm Grove Tax Increment District #2

From TIF #2 Project Plan Creation

In accordance with Wisconsin Statutes Section 66.1105, the Village of Elm Grove Tax Increment District #2 was created to reduce blight through the reduction of the Underwood Creek floodplain and promotion of private investment within the District. This district was created in 2004.

The primary purpose of Tax Increment District # 2 is to fund a portion of flood control implementation. Flood control implementation will reduce the 100-year Underwood Creek floodplain and the threat of repeated flooding, both of which will support building improvements and new construction within the District. Specifically, public improvements will:

- Reduce the area of land included within the Underwood Creek floodplain.
- Reduce the impact of flooding on the community.
- Promote property improvements throughout the District.

Funding for the original TIF#2 came from general obligation issuance and advanced funds from the debt service fund. Funds have also been advanced from the sewer fund as the increment generated has not been sufficient to meet the obligations of the debt. Over the term of the TIF, all debt obligations and advances will be paid.

Amendment

The Village amended its Tax Incremental Financing District #2 (the district) during 2012. The district was amended to provide limited municipal water main system to serve a 98 unit assisted living facility that is located on a redeveloped property within the district. In addition to the water system, a developer's note (Pay As You Go) in the amount of \$617,975 to assist the developer in redeveloping this specific site. This amendment does not anticipate any change to the closing of the district. Funds to support the municipal water system were advanced from the general fund and are being repaid from the increment generated by this development.

	<u>Creation Date</u>	<u>Late Date to Incur Project Costs</u>	<u>Final Dissolution Date</u>
District #2	4/27/2004	4/27/2026	4/27/2031
Amendment #1	9/25/2012	4/27/2026	4/27/2031

<u>Debt Obligations</u>	<u>Estimated Payoff Year</u>	<u>Estimated Balance at 12/31/22</u>
Heritage PayGo	2024	\$165,076
General Obligation Bonds	2025	\$1,590,000
General Fund Advance	2026	\$353,520
Sewer Fund Advance	2027	\$571,238
Debt Service Fund Advance	2028	\$850,000

**Village of Elm Grove
TIF #2 Special Revenue Fund**

Account Name	2019 Actual	2020 Actual	2021 Actual	2022			2023 Budget
				Budget	YTD	Estimate	
Revenue							
Tax Increment -Initial Project	413,949	426,234	401,538	458,512	438,662	438,662	474,773
Tax Increment - MSP/Heritage	196,127	208,713	196,992	193,542	185,653	185,653	171,067
Total Tax Increment	610,076	634,947	598,530	652,054	624,315	624,315	645,840
State Computer Aid	9,160	9,160	9,160	9,160	9,160	9,160	9,160
Personal Property Aid	1,960	11,662	21,364	11,662	11,662	11,662	11,662
New Property Connection fees		5,827	-	-	-	-	
	621,196	661,596	629,054	672,876	645,137	645,137	666,662

Expenditures							
Trf to Debt Service -TIF	590,273	610,073	639,273	647,734	647,673	647,673	654,923
Trf to General Fund	3,770	3,865	3,962	4,000	4,061	4,061	4,163
Developer Incentive- MSP/Heritage	72,727	97,289	87,010	88,313	83,709	83,709	72,452
Administrative Expense-Legal/Audit	1,550	1,550	6,550	3,000	150	1,550	4,550
Interest Expense on Advances	57,265	42,240	30,359	26,773	13,273	27,168	20,452
<i>subtotal- TIF expenditures</i>	725,585	755,017	767,154	769,820	748,866	764,161	756,540
Other Use of Funds							
Repayment of Advance							
Debt Service	(179,406)	(3,522)		-			
sewer		(164,728)	(215,769)	(168,944)		(190,739)	(164,878)
Municipal Water- MSP/Heritage	74,907	74,816	77,669	75,000		71,715	75,000
<i>subtotal- other use of funds</i>	(104,499)	(93,434)	(138,100)	(93,944)	-	(119,024)	(89,878)
Total	621,086	661,583	629,054	675,876	748,866	645,137	666,662

Following page shows TIF detail by original plan for flood management and amendment for Heritage project

**Village of Elm Grove
TIF #2 Special Revenue Fund**

Account Name	2019 Actual	2020 Actual	2021 Actual	2022			2023 Budget
				Budget	YTD	Estimate	
Initial TIF Project- Stormwater Management							
Revenue							
Tax Increment -Initial Project	413,949	426,234	401,538	395,731	438,662	438,662	474,773
State Computer Aid	9,160	9,160	9,160	9,160	9,160	9,160	9,160
Personal Property Tax Aid	1,960	11,662	21,364	21,364	11,662	11,662	11,662
Revenue- Initial Project	425,069	447,056	432,062	426,255	459,484	459,484	495,595
Expenditures							
Trf to Debt Service -TIF	590,273	610,073	639,273	647,673	647,673	647,673	654,923
Administrative Expense-Legal/Audit	1,550	1,550	6,550	3,000		1,550	4,550
Interest Expense on Advances	12,639	12,639	19,135	1,000		1,000	1,000
Initial Project expenditures	604,462	624,262	664,958	651,673	647,673	650,223	660,473
Payback (increase) of Advance	(179,393)	(177,206)	(232,896)	(225,418)		(190,739)	(164,878)

Amendment- Heritage/MSP Project							
Revenue							
Tax Increment - MSP/Heritage	196,127	208,713	196,992	187,953	185,653	185,653	171,067
New Property Connection fees		5,827	-	-	-	-	-
Revenue- amendment 1	196,127	214,540	196,992	187,953	185,653	185,653	171,067
	-	-	-				
Expenditures							
Interest Expense on Advances	17,641	15,399	15,399	13,500	13,273	26,168	19,452
Administrative Expenses	3,770	3,865	3,962	4,000	4,061	4,061	4,163
Developer Incentive- MSP/Heritage	99,712	120,394	120,394	104,586	83,709	83,709	72,452
Amendment Expenditures	121,123	139,658	139,755	122,086	101,043	113,938	96,067
Payback (increase) of Advance	75,004	74,882	57,237	65,867		71,715	75,000

Advances from other Funds					
	Debt Service		Gen Fund	Sewer	total
12/31/20 balance	850,000	-	502,903	164,728	1,517,631
2021 advance	-		(77,668)	215,771	
12/31/21 balance	850,000		425,235	380,499	1,655,734
2022 advance	-		(71,715)	190,739	
12/31/22 balance	850,000		353,520	571,238	1,774,758

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

Current Payoff Projections

Heritage PayGo	2024
General Obligation Debt	2025
General Fund Advance	2026
Sewer Advance	2027
Debt Fund Advance	2028

VILLAGE OF ELM GROVE
Library Gift Fund

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 yearend budget amendment.

The attached 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 raisers 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**

The donation fund was developed a number of years ago to segregate funds received through donations that would be used for specific projects or were designated to specific departments for their use. This allows funds to be carried forward into a future year without being part of general operations. The Village does not budget for this fund but makes a budget amendment at year end to record actual activity during the calendar year for annual reporting and audit purposes.

The Village has received funds from individuals as well as civic foundations. A number of our current community activities are supported annually by donation and the amount of funding received determines the extent of the funds available; such as concerts in the park, movies in the park, and downtown flower baskets. Examples of other funding received in the past has supported additional EMS paramedic training, an AED at the park, police ALPERS cameras, fire and police equipment, memorial trees, bricks and benches, park ice rink and splash pad.

During 2022 the Village received funding of \$25,000 from the Evan and Marion Helfaer Foundation for the expansion of the security camera crime prevention program.

**Village of Elm Grove
Donation Fund**

Account Name	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 YTD	2022 Estimate	2023 Budget
Revenue							
Donations	208,838	31,425	30,802		32,892		
Grant					25,000		
Interest	1,820	201	82				
Revenue	210,658	31,626	30,884	-	57,892	-	-

Expenditures							
Expenditures	34,658	13,325	22,020		14,538		
Trf to capital budget-splashpad	228,386	-	-				

fund balance -year end 18,596 36,896 45,761

Current year expenditures

Flower baskets	2,500
Bench and plaques	150
Concerts in the Park	2,650
Movies in the Park	3,075
Police equipment/supplies	2,663
Fire Equipment	3,500
	<u>14,538</u>

Balances available @ 1/1/2022

Miscellaneous	1,718
Flower Basket	325
Police	18,842
EMS for training	3,400
Recreation -fish/concerts/movies/ AED	7,954
Trees for Park	7,005
Fire includes K Blaedow memorial	6,517
	<u>45,761</u>

**VILLAGE OF ELM GROVE
ARPA Fund**

As part of the federal American Rescue Plan Act (ARPA) of 2021 the Village has received \$642,000 in aid payments to be used by December 31, 2024. These funds can be used for a large number of projects that enhance the Village infrastructure for the public, improve facilities, advance the ability for video meeting and recording, provide health benefit to the public and employees, and reward employees for work during the pandemic.

The village received its first payment of \$321,000 in 2021 and a second payment of that amount in 2022. In 2021 the Village provided an additional payment to employees for their work during the pandemic. Due to our public safety core duties, the Village never closed and workers continue to provide vital services to the community. Payments ranged from \$150 for part time administrative employees to \$1,000 for police officers.

In 2022 the Village has committed to the following expenditures

Current Year Expenditures

Keyless Door Lock system	110,000
Village Hall video upgrades to facilitate meetings	60,000
Village Hall and Pool House hands free fixture replacment	53,035
Air Filtration system- village hall	33,945
Emergency siren software	16,000
EMS Electrostatic air equipment	2,520
	275,500
	275,500

During 2022 the Village also received \$18,540 for the EMS department in an additional program made available by the State. Of this amount, \$2,432 must be used for training and examination aid. The remainder can be used for purchase of ambulance service vehicles and equipment. The Village is also entitled to an additional \$12195 in 2023 if the funds are used. The EMS department is using \$16,109 of these funds for a specialized training manikin that will assist our volunteer on call department in maintaining training in a highly technologic field.

**Village of Elm Grove
2023 Capital Budget**

with staff proposed suggestions

Revenue		
Tax Levy		578,000
Interest		1,000
Computer Aid		5,000
State Transportation Aid		60,000
User Fees		25,500
Elmrook Scholls- SRO support		84,000
Sale of police vehicles		2,500
Splash Pad Donation		5,000
	subtotal	761,000
Outside funding		-
	Total Revenue	761,000

Expenditures		
General Government		
Building Upgrades- Gen Govt and basement	30,000	
Computer Hardware, Software Network	50,000	
HVAC replacement Fire Department	52,250	
Phone System- to ARPA fund		
		132,250
Police		
Patrol Vehicles	50,000	
Mobile Data Computers	33,000	
SRO equipment	84,000	
TIME terminal	5,000	
		172,000
Fire		
Turnout Gear and Equipment	18,000	
		18,000
EMS		
		-
Public Works		
DPW facility roof replacment	37,000	
		37,000
Infrastructure		
Village Hall Parking Light Replacement to ARPA fund		
		-
Recreation		
Pool Rehabilitation- bi annual	15,000	
Baseball Diamond Renovation	7,500	
Pool Heaters	45,000	
Playground Equipment	10,000	
		77,500
Library		
Radio Frequency Identification Tag system	5,500	
Computer Replacements	4,800	
Laptop and tablet	2,200	
		12,500
New Equipment		
1 ballistic vests at \$700	700	
Traffic Monitoring System	5,000	
Crosswalk- Elm Grove St and WTPR (replacment) -to ARPA fund		
Tennis Court benches	4,500	
Recreation 30 pool deck chairs	2,500	
		12,700
Transfer 2022 funding for bridges from capital		
	240,000	240,000
	Total Expenditures	701,950

**Village of Elm Grove
5 Year Capital Budget
Years 2023-2027**

Department/Capital Item	2023	2024	2025	2026	2027	TOTALS
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Summary

<u>Expenditures Scheduled</u>						
General Government	132,250	85,250	-	50,000	250,000	517,500
Police Department	172,000	80,000	168,250	194,650	171,650	786,550
Fire Department	18,000	19,000	19,000	19,000	19,000	94,000
Services	-	-	-	65,000	-	65,000
Public Works	37,000	481,600	199,525	376,500	60,000	1,154,625
Infrastructure	240,000	214,750	214,750	150,000	-	819,500
Recreation	77,500	-	22,500	-	47,500	147,500
Library	12,500	21,750	12,500	4,000	5,000	55,750
subtotal	689,250	902,350	636,525	859,150	553,150	3,640,425

Annual Funding

New Equipment	12,700	30,000	30,000	30,000	30,000	132,700
Fire Equipment Funding -annual	50,000	50,000	50,000	50,000	50,000	250,000
Total planned expenditures	751,950	982,350	716,525	939,150	633,150	4,023,125

Revenue Sources other than Tax Levy

State aid- computers	5,000	5,000	5,000	5,000	5,000	25,000
State Aid- transportation	60,000	60,000	60,000	60,000	60,000	300,000
Interest earnings on fund balance	1,000	1,000	1,000	1,000	1,000	5,000
EGJG splash pad donation	5,000	5,000				10,000
Elmbrook Schools- SRO	84,000					84,000
DPW Equipment Sale/Trade in		32,500	12,500	40,500		85,500
Sale of police vehicles	2,500	5,000	2,500	5,000	2,500	17,500
Stormwater fees- for street sweeper		63,000				63,000
Other outside funding			185,000			185,000
Other revenue sources	157,500	171,500	266,000	111,500	68,500	775,000

Net Expenditures	594,450	810,850	450,525	827,650	564,650	3,248,125
Funding per policy	100%	80%	60%	40%	20%	
Funding Needed	594,450	648,680	270,315	331,060	112,930	1,957,435

Estimated Fund balance 12/31/22 1,379,500

Tax Levy Required	577,935
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2021 Levy	607,450
increase	(29,515)

<u>Additional Capital Funds</u>	<u>12/31/2021</u>	<u>12/31/2022</u>
Fire Truck Replacement	368,500	418,500
User fees designated for front end loader	(15,800)	(8,300)
User fees designated for street sweeper	42,000	49,000
User fees for ploader	11,000	(22,000)
	405,700	437,200

2023 and 2024 fees

**Village of Elm Grove
5 Year Capital Budget
Years 2023-2027**

Department/Capital Item	2023	2024	2025	2026	2027	total 23-27
Summary						
General Government	132,250	85,250	-	50,000	250,000	517,500
				-	-	-
Police Department	172,000	80,000	168,250	194,650	171,650	786,550
						-
Fire Department	18,000	19,000	19,000	19,000	19,000	94,000
						-
Emergency Medical Services	-	-	-	65,000	-	65,000
						-
Public Works	37,000	481,600	199,525	376,500	60,000	1,154,625
						-
Recreation	77,500	-	22,500	-	47,500	147,500
						-
Library	12,500	21,750	12,500	4,000	5,000	55,750
subtotal	449,250	687,600	421,775	709,150	553,150	2,820,925
Infrastructure	240,000	214,750	214,750	150,000	-	819,500
						-
Total- funded at 20% annually	689,250	902,350	636,525	859,150	553,150	3,640,425
						-
Funding at 20% per year	100%	80%	60%	40%	20%	
Dollars needed per funding policy	689,250	721,880	381,915	343,660	110,630	2,247,335
Annual Funding						
New Equipment	12,700					12,700
						-
Fire Equipment Fund	50,000					50,000
Total funding	751,950	721,880	381,915	343,660	110,630	2,310,035

General Government						
						-
Building Upgrades- Gen Govt and basement	30,000					30,000
Computer Hardware, Software Network	50,000				200,000	250,000
HVAC replacement Fire Department	52,250					52,250
Roof Replacement		73,250				73,250
Server room AC replacement		12,000				12,000
Phone system- move to ARPA fund						-
Building upgrades- exterior				25,000	25,000	50,000
Building upgrades- interior				25,000	25,000	50,000
General Government Total	132,250	85,250	-	50,000	250,000	517,500

**Village of Elm Grove
5 Year Capital Budget
Years 2023-2027**

Department/Capital Item		2023	2024	2025	2026	2027	total 23-27
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Police							
Patrol Vehicles		50,000	80,000	40,000	82,000	43,000	295,000
Mobile Data Terminals (squad laptops)		33,000	-	-	-	-	33,000
TIME Terminal Package		5,000	-	-	-	-	5,000
Taser and body cameras- ongoing annual cost \$4765		-	-	68,250	47,650	47,650	163,550
911 Equipment Replacement		-	-	60,000	-	-	60,000
ALPERS Cameras- squad 2026, road 2027		-	-	-	20,000	20,000	40,000
Video Cameras for squads and lockup areas		-	-	-	45,000	-	45,000
Security Fence- move to ARPA fund		-	-	-	-	-	-
Patrol Rifles		-	-	-	-	21,000	21,000
Mobile Data Terminals (squad laptops)		-	-	-	-	40,000	40,000
School Resource Officer- supported by Elmbrook Schools		84,000	-	-	-	-	84,000
Police Total		172,000	80,000	168,250	194,650	171,650	786,550

Fire							
Turnout Gear and Equipment		18,000	19,000	19,000	19,000	19,000	94,000
							-
							-
							-
Fire Total		18,000	19,000	19,000	19,000	19,000	94,000

EMS							
							-
							-
Replacement of defibrillators/equipment					65,000		65,000
							-
EMS total		-	-	-	65,000	-	65,000

**Village of Elm Grove
5 Year Capital Budget
Years 2023-2027**

Department/Capital Item	2023	2024	2025	2026	2027	total 23-27
Public Works						
Dump Truck with wing plow, spreader,tarp (2011)		205,000				205,000
Dump Truck with plow (2012)				205,000		205,000
2 wh drive pickup (replace 2010 1 ton)		35,000				35,000
1 Ton Dump Truck/Swap loader- (2015 F350)				126,500		126,500
Pickup Replacement with Vplow (2016) F250				38,000		38,000
Street sweeper (\$85,000 cost less stormwater fee and trade in)		85,000				85,000
Sign-utility bucket truck replacement			110,000			110,000
Zero-turn mower replacements (2)		28,600				28,600
Zero-turn mower replacement (1)			14,500			14,500
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
Repainting of exterior of DPW garages					60,000	60,000
Public Works Total	37,000	481,600	199,525	376,500	60,000	1,154,625

Infrastructure						
Village Hall Parking Lot Repaving-		214,750	214,750			429,500
Village Hall Grounds Street Light Replacement- move to ARPA fund						-
Resurfacing of DPW facility				150,000		150,000
Trf Bridge Funding to Transportation Fund	240,000					240,000
Infrastructure	240,000	214,750	214,750	150,000	-	819,500

**Village of Elm Grove
5 Year Capital Budget
Years 2023-2027**

Department/Capital Item	2023	2024	2025	2026	2027	total 23-27
Recreation						
Pool Rehabilitation- bi annual	15,000		15,000		15,000	45,000
Baseball Diamond Renovation	7,500		7,500		7,500	22,500
Tennis Court Resurfacing -courts 1-3					25,000	25,000
Pool heaters	45,000					45,000
Playground Equipment	10,000					10,000
Replacement of Diving Board Base frames						-
Recreation Total	77,500	-	22,500	-	47,500	147,500

Library						
Radio Frequency Identification Tag system	5,500					5,500
Computer Replacements	4,800	14,700			5,000	24,500
Laptop and tablet	2,200					2,200
Children's education stations		7,050				7,050
Server			12,500			12,500
Public Catalog terminal replacement				4,000		4,000
Library Total	12,500	21,750	12,500	4,000	5,000	55,750

Total Capital requests to be funded over 5 years	689,250	902,350	636,525	859,150	553,150	3,640,425
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**Village of Elm Grove
5 Year Capital Budget
New Equipment Request 2023**

general government

police

Ballistic vests 1 @ \$700	700	
Traffic monitoring system	5,000	
		5,700

Public Works

Crosswalk- Elm Grove St and WTPR (replacement)- move to ARPA fund

EMS

_____ -

recreation

Replace 30 pool deck chairs		2,500
Tennis court benches		4,500

library

total 12,700

