

**2024 Operating and Capital Budgets  
including 2023 Tax Levy and 2024 User Fees**

*Approved by Village Board at  
November 28, 2023 meeting.*

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**Village of Elm Grove  
2024 Budget**

Tax Levy	
December 2022 levy	7,497,240
allowable increase	152,767
Maximum levy allowable	7,650,007
<b>Proposed 2023 Levy</b>	
	<b>7,649,890</b>
<b>increase from 2022</b>	<b>\$ 152,650</b>
	<b>% increase 2.04%</b>
	<b>Tax rate \$5.4360</b>
rate increase	\$0.0580
% rate increase	1.08%
Current proposed levy above levy limits by <u>          (117)</u>	

Property Value Information <i>(in thousands)</i>				
	Assessed Value		Equalized Values	
	w/o TID	full value	w/o TID	full value
as of 1/1/22	1,393,063	1,436,330	1,438,418	1,481,022
as of 1/1/23	1,407,255	1,455,767	1,551,074	1,611,607
change	14,192	19,437	112,656	130,585
% change	1.02%	1.35%	7.83%	8.82%

Change for Average Household			
		2022	2023
Average single family house value		<b>585,700</b>	<b>591,200</b>
Per Assessment( without condos)	tax rate	\$5.37800	<b>\$5.43600</b>
	Village tax	\$3,150	<b>\$3,214</b>
	tax increase		<b>64.00</b>
	Fees		
	sewer	<b>\$632.00</b>	<b>\$646.00</b>
	stormwater	<b>138.35</b>	<b>139.73</b>
	solid waste	<b>357.00</b>	<b>358.00</b>
	total fees	1,127.35	<b>1,143.73</b>
	fee increase		<b>16.38</b>
	net change taxes and fees		<b>\$80.38</b>



## Village of Elm Grove Tax Levy Historical Summary

Levy By Fund	2024	2023	2022	2021	2020	2019
General Fund	5,103,330	4,971,670	4,748,020	4,484,570	4,280,665	4,211,590
Debt Service	268,690	191,435	189,360	187,304	146,813	
5 Year Capital Fund	469,000	578,000	607,450	733,327	741,250	709,500
Transportation Fund	550,000	550,000	550,000			
subtotal	6,391,020	6,291,105	6,094,830	5,405,201	5,168,728	4,921,090
<b>SPECIAL REVENUE FUNDS</b>						
Library	437,220	437,885	407,505	406,110	396,770	393,000
EMS	303,150	249,750	221,600	221,600	221,600	200,000
Stormwater Operations	170,500	170,500	170,500	170,500	175,000	179,000
Sewer Fund	348,000	348,000	550,000	1,100,000	1,220,000	1,320,000
subtotal special revenue	1,258,870	1,206,135	1,349,605	1,898,210	2,013,370	2,092,000
<b>Total Tax Levy</b>	<b>7,649,890</b>	<b>7,497,240</b>	<b>7,444,435</b>	<b>7,303,411</b>	<b>7,182,098</b>	<b>7,013,090</b>
Levy Dollar Increase	152,650	52,805	141,024	121,313	169,008	153,310
Levy Percent Change	2.04%	0.71%	1.93%	1.69%	2.41%	2.23%

## Tax Rate Summary

Assessed Value Tax Rate						
Assessed Value without TID	1,407,255	1,394,055	1,241,120	1,217,608	1,127,395	1,123,582
Tax Rate	5.4360	5.3780	5.9982	5.9982	6.3705	6.2417
Tax Rate Percent Change	1.08%	-10.34%	0.00%	-5.84%	2.06%	-4.26%
<b>Equalized Value Tax Rate</b>						
Equal Value without TID	1,551,074	1,438,418	1,262,365	1,244,717	1,214,229	1,132,773
Tax Rate	\$ 4.9320	5.2121	5.8972	\$ 5.8675	\$ 5.9149	\$ 6.1911
Tax Rate Percent Change	-5.37%	-11.62%	0.51%	-0.80%	-4.46%	-0.15%

## Residential User Fee Summary

Fees included in budget	2024	2023	2022	2021	2020	2019
Sewer	646.00	632.00	558.50	367.72	347.00	335.80
Stormwater	139.73	138.35	136.98	135.62	134.28	132.94
Solid Waste	358.00	357.00	316.70	254.32	246.40	236.50
Total annual fee	1,143.73	1,127.35	1,012.18	757.66	\$727.68	\$705.24
annual increase	\$16.38	\$115.17	\$254.52	\$29.98	\$22.44	-\$0.42
	1.45%	11.38%	33.59%	4.25%	3.18%	-0.06%
<i>amount per month for fees</i>	\$95.31	\$93.95	\$84.35	\$63.14	\$60.64	\$58.77

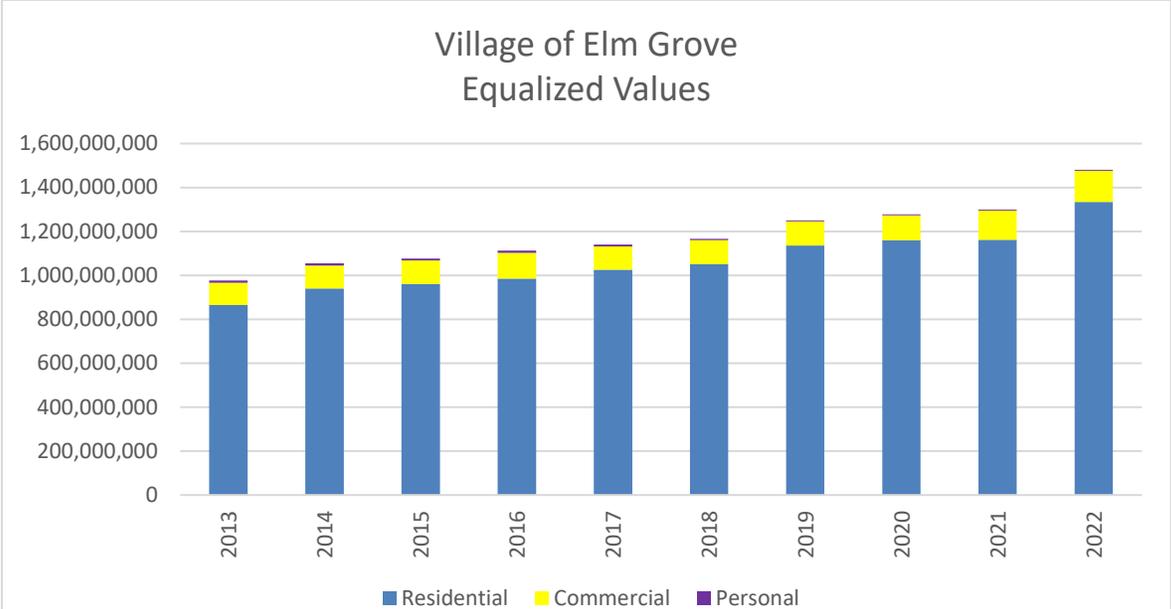
## Village of Elm Grove January 2023 Property Values

*used for December 2023 tax bills- funding for 2024budget*

	<u>Assessed</u>	<u>Equalized</u>	
Residential	1,307,600,200	1,452,123,000	90.05%
Commercial	143,134,200	154,029,100	92.93%
Manufacturing Personal Property	5,032,500	5,454,900	92.26%
	1,455,766,900	1,611,607,000	90.33%
TID #2 increment	(43,378,835)	(54,417,700)	79.71%
TID #3 Increment	(5,132,800)	(6,115,100)	
total value without TID increment	1,407,255,265	1,551,074,200	90.73%

### Summary of Annual Equalized Values and changes

<u>Year</u>	<u>Residential</u>	<u>Commercial</u>	<u>Personal</u>	<u>Total</u>	<u>% change</u>
2013	864,694,500	101,123,000	10,853,700	976,671,200	
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%
2023	1,452,123,000	154,029,100	5,454,900	1,611,607,000	8.82%



**Village of Elm Grove  
2024 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	
<b>Operating Budget</b>						
Contingency	335,000					335,000
General Government incl inspectio	1,712,645	4,000		254,275	<b>258,275</b>	1,454,370
<b>Public Safety</b>						
Dispatch	568,325				-	568,325
Police	2,814,800	5,000	138,250		<b>143,250</b>	2,671,550
Court	116,920			155,000	<b>155,000</b>	(38,080)
Fire	363,920		53,615	14,360	<b>67,975</b>	295,945
EMS	596,150	185,000			<b>185,000</b>	411,150
total Public Safety	4,460,115	190,000	191,865	169,360	<b>551,225</b>	3,908,890
<b>Infrastructure and Public Health</b>						
Public Works and Forestry	1,036,170	7,560			<b>7,560</b>	1,028,610
Solid waste	756,850	756,000	12,000		<b>768,000</b>	(11,150)
Stormwater	720,950	478,470	100,000		<b>578,470</b>	142,480
Sewer	2,240,300	1,847,000	-		<b>1,847,000</b>	393,300
total health and infrastructure	4,754,270	3,089,030	112,000	-	3,201,030	1,553,240
<b>Community Leisure</b>						
Recreation	337,815	209,650			<b>209,650</b>	128,165
Library	545,620	9,000	46,000		<b>55,000</b>	490,620
total Community Leisure	883,435	218,650	46,000	-	<b>264,650</b>	618,785
	12,145,465	3,501,680	349,865	423,635	4,275,180	7,870,285

This sheet demonstrates the budgeted 2024 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	257,392
expenditure restraint rev	22,890
Transportation aid	375,000
state computer aid	10,000
state personal property aid	18,563
state aid-cable tv	20,410
investment earnings	390,500
cell tower earning	157,000
cable TV franchise fees	38,000
misc revenue	5,400
TIF administrative support	4,250

**total other revenue 1,299,405**

**tax levy required for operations 6,570,880**

<u>fund balance applied</u>	
general fund- advance	(150,000)
library	(41,400)
EMS	(90,000)
stormwater	43,020
sewer	29,700

<u>Add'l tax levy</u>	
capital projects	469,000
transportation fund	550,000
debt service	268,690

**Total Taxes Levied 7,649,890**

**allowable levy 7,650,007**

**over/ (under) limit (117)**

## Expenditure Budgets Comparison of 2023-2024

	2023 Budget	2024 Budget	dollar increase	% increase
<b>General Fund Operations</b>				
General Government	1,459,875	1,555,295	95,420	6.54%
Inspections	127,475	157,350	29,875	23.44%
Municipal Court	104,350	116,920	12,570	12.05%
Dispatch	535,025	568,325	33,300	6.22%
Police	2,680,650	2,814,800	134,150	5.00%
Fire	367,420	363,920	(3,500)	-0.95%
Public Works	834,850	867,225	32,375	3.88%
Solid Waste	753,180	756,850	3,670	0.49%
Forestry	168,500	168,945	445	0.26%
Recreation	305,960	337,815	31,855	10.41%
Contingency	100,000	335,000	235,000	235.00%
Transfer to other funds	-	-	-	
<b>subtotal -General Fund</b>	<b>7,437,285</b>	<b>8,042,445</b>	<b>605,160</b>	<b>8.14%</b>
<b>Special Revenue Fund Operations</b>				
Library	504,220	545,620	41,400	8.21%
EMS	498,250	596,150	97,900	19.65%
Sewer not incl PPII project and Tosa	2,080,000	2,090,300	10,300	0.50%
Stormwater - not including project below	681,865	720,950	39,085	5.73%
<b>subtotal</b>	<b>3,764,335</b>	<b>3,953,020</b>	<b>188,685</b>	<b>5.01%</b>
<b>total operating expenditures</b>	<b>11,201,620</b>	<b>11,995,465</b>	<b>793,845</b>	<b>7.09%</b>
<i>less interfund transfers</i>	(499,865)	(491,800)	8,065	-1.61%
<b>Total Operations</b>	<b>10,701,755</b>	<b>11,503,665</b>	<b>801,910</b>	<b>7.49%</b>
<b>TIF Special Revenue #2</b>	756,540	757,166	626	0.08%
<b>TIF Special Revenue #3</b>	-	58,500		
TIF trf to debt service	(654,923)	(565,141)	89,782	-13.71%
Net TIF other expenditures	101,617	250,525	90,408	88.97%
<b>Capital Projects</b>				
Capital Fund Expenditures	857,810	618,520	(239,290)	
Sewer PPII		-	-	
Sewer- TOSA 124th		150,000	150,000	
Stormwater Fund- project	100,000	-	(100,000)	
Transportation Fund	404,842	1,455,000	1,050,158	
TIF # 2 Daylighting	200,000	4,500,000	4,300,000	
Project expenditures	1,562,652	6,723,520	5,160,868	330.26%
<b>Debt Service</b>	1,246,221	1,261,782	15,561	1.25%
<b>ARPA Fund</b>	54,650	228,500	173,850	
			-	
<b>Total Budgeted Expenditures</b>	<b>13,666,895</b>	<b>19,967,992</b>	<b>6,242,597</b>	<b>45.68%</b>

## Village of Elm Grove Expenditure Restraint Calculation

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

<b>Budget Comparison</b>		<u>2024</u>	<u>2023</u>
Total general fund budget <b>expenditures</b>	(a)	8,042,445	7,437,285
taxes levied for other funds			
debt service fund		268,690	191,435
sewer		348,000	348,000
stormwater		170,500	170,500
library		437,220	437,885
capital		469,000	578,000
transportation		550,000	550,000
ems		303,150	249,750
total other taxes levied	(b)	<u>2,546,560</u>	<u>2,525,570</u>
 total general fund under new guidelines	 (a+b)	 10,589,005	 9,962,855
 subtract LT debt principal and interest pymts in GF		 <u>(268,690)</u>	 <u>(191,435)</u>
Net general fund operating budget expenditures		<u>10,320,315</u>	<u>9,771,420</u>

### Budget Change Calculation

2024	Adjusted general fund budgeted expenditures	10,320,315
2023	Adjusted general fund budgeted expenditures	<u>9,771,420</u>

General Fund budget dollar change	548,895
General fund budget percentage change	5.62%

CPI thru Aug 2023 as of 12 mos		<b>5.40%</b>
new constuction	0.920%	60%
		<u>0.552%</u>
total increase allowed		<u>5.952%</u>
rounded to nearest .1%		<b>5.90%</b>
max budget under restraint program		\$10,347,925
<b>\$ growth allowed</b>		<u><u>\$576,505</u></u>
 under restraint limit (over)		 <u><u>27,610</u></u>

**Village of Elm Grove  
Estimated Fund Balance at December 31, 2023**

<b>Change in Fund Balance 12/31/23</b>														
	General Fund	Debt Service	5 Year Capital	Transportation	Sewer	Library	EMS	Storm Water	TIF Spec Rev	TIF # 3	Donation	Library Gift	ARPA Grant	total
Balance @ 12/31/22	2,086,550	877,322	2,012,867	344,951	1,601,141	27,101	235,012	(63,582)	(1,787,296)	(3,000)	63,091	59,517	412,386	5,866,060
Estimate 2023 Revenue	7,874,830	1,289,291	743,100	1,910,000	2,875,256	503,845	551,864	1,031,075	815,954	-	31,836	30,124	21,000	17,678,175
Estimate 2023 Expense	7,555,978	1,286,221	623,625	1,366,394	2,750,628	472,444	528,945	888,096	1,004,656	17,500	47,579	33,143	204,658	16,779,867
<b>Est balance @ 12/31/23</b>	<b>2,405,402</b>	<b>880,392</b>	<b>2,132,342</b>	<b>888,557</b>	<b>1,725,769</b>	<b>58,502</b>	<b>257,931</b>	<b>79,397</b>	<b>(1,975,998)</b>	<b>(20,500)</b>	<b>47,348</b>	<b>56,498</b>	<b>228,728</b>	<b>6,764,368</b>
increase/(decrease)	318,852	3,070	119,475	543,606	124,628	31,401	22,919	142,979	(188,702)	(17,500)	(15,743)	(3,019)	(183,658)	898,308

<b>Fund Balance by Categories</b>														
<b>Unspendable</b>														
Advanced to municipal wa	275,410													275,410
Advanced to TIF		850,000			850,588									1,700,588
<b>Restricted</b>														
K. Schmidt - fire	5,200													5,200
ACT 102 Grant Funds							8,000							8,000
Koening Estate							44,690							44,690
TEMS							885							885
Library						17,102						56,498		73,600
Debt Service		30,392												30,392
<b>Committed</b>														
for Fund Specific Use			2,132,342	888,557	875,181		109,756	79,397			47,348			4,132,581
<b>Assigned</b>														
Donations														-
Drill Fund balance	16,000						4,600							20,600
For next year's budget	150,000					41,400	90,000							281,400
<b>Unassigned Fund Balance</b>	<b>1,958,792</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,975,998)</b>	<b>(20,500)</b>	<b>-</b>	<b>-</b>	<b>228,728</b>	<b>191,022</b>
<b>Total Estimated Fund Balance</b>	<b>2,405,402</b>	<b>880,392</b>	<b>2,132,342</b>	<b>888,557</b>	<b>1,725,769</b>	<b>58,502</b>	<b>257,931</b>	<b>79,397</b>	<b>(1,975,998)</b>	<b>(20,500)</b>	<b>47,348</b>	<b>56,498</b>	<b>228,728</b>	<b>6,764,368</b>

<b>Fund Balance Policy- Unassigned</b>	<b>1,958,792</b>	<b>24%</b>	<b>Fund Balance Policy- Unrestricted = Committed+Assigned+ Unassigned</b>	
General Fund Operating Budget	8,042,445		Fund Balance Policy not to exceed 30%	2,412,734
policy parameter- 15%	1,206,367		Balance per above	2,124,792
25%	2,010,611			26%

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**

<b>Year Ended</b>	<b>General</b>	<b>Debt Service</b>	<b>5 Year Capital Fund</b>	<b>Transportation Fund</b>	<b>Sewer</b>	<b>Library</b>	<b>EMS</b>	<b>Storm Water Operations</b>	<b>TIF Special Revenue</b>	<b>TIF #3</b>	<b>ARPA</b>	<b>Donation</b>	<b>Library Gift Trust</b>
12/31/23	2,129,992	30,392	2,132,342	888,557	875,181	58,502	257,931	79,397	(1,975,998)	(20,500)	228,728	47,348	56,498
12/31/22	1,736,140	27,322	2,012,967	344,951	1,014,255	27,101	235,012	(63,582)	(1,787,296)	(3,000)	8,747	63,091	59,517
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	531,000	5,000	41,100	73,600	(36,800)	124,000	2,500	2,700	743,100
Court	62,620		4,800	7,000	(3,000)				71,420
Dispatch	328,250	21,000	27,400	48,600	(24,300)	79,000	600	475	481,025
Police	1,770,000	85,000	142,500	387,500	(126,500)	448,000	2,800	1,800	2,711,100
Fire	271,350		20,850	13,800	(5,350)	-		6,900	307,550
Public Works	427,000	8,000	33,300	57,500	(28,750)	90,000	1,550	675	589,275
Solid Waste	60,750		4,650	6,500	(3,250)	13,000			81,650
Forestry	73,050	3,000	6,150	11,100	(5,550)	25,015	600	80	113,445
Recreation	190,000		14,500	8,450	(4,225)	8,800	50	85	217,660
<b>total in General Fund</b>	<b>3,714,020</b>	<b>122,000</b>	<b>295,250</b>	<b>614,050</b>	<b>(237,725)</b>	<b>787,815</b>	<b>8,100</b>	<b>12,715</b>	<b>5,316,225</b>

Library	369,500		28,900	40,000	(20,000)	20,000	1,000	325	439,725
EMS	491,100		37,525	22,500	(7,025)				544,100
Stormwater	142,090		10,885	19,650	(9,825)	35,200			198,000
Sewer	43,675		3,350	5,750	(2,875)	10,100			60,000
<b>total in Village Budget</b>	<b>4,760,385</b>	<b>122,000</b>	<b>375,910</b>	<b>701,950</b>	<b>(277,450)</b>	<b>853,115</b>	<b>9,100</b>	<b>13,040</b>	<b>6,558,050</b>

*(277,450) employee contributions*

total wages and overtime 4,882,385

net Village WRS cost \$ 424,500

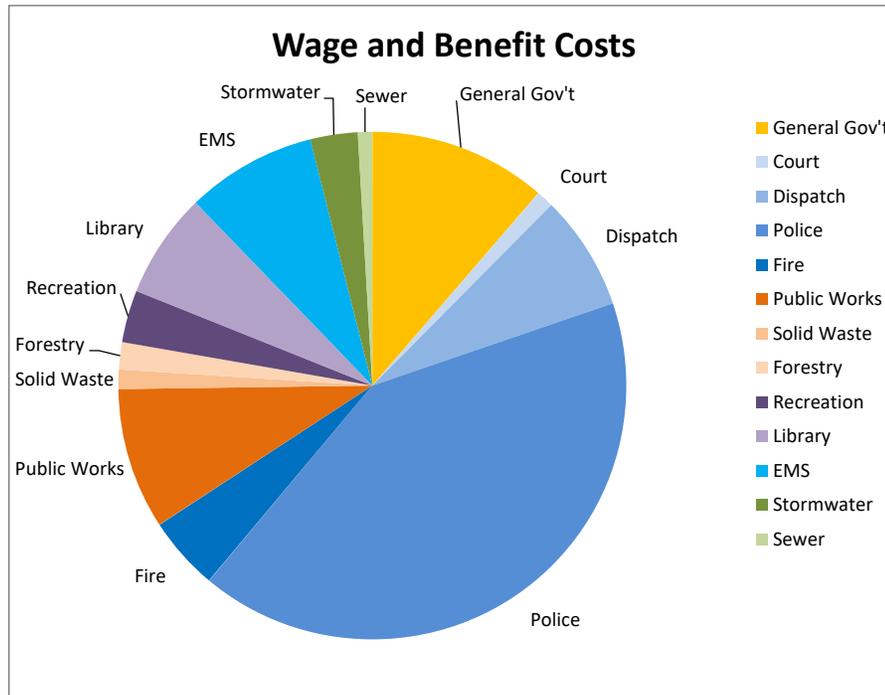
682,615 Health

150,000 HRA

20,500 Dental

853,115 total health and dental

Fire on call (190,000)  
 EMS on call (384,000)  
 seasonal (130,000)  
\$ 4,178,385



**Village of Elm Grove  
2024 Wisconsin Retirement Rates**

<b>General Category of Employees</b>					
	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
<u>Components of Contribution</u>					
<b>Employee Required</b>	6.750%	6.750%	6.500%	6.800%	6.900%
Employer Required	6.750%	6.750%	6.500%	6.800%	6.900%
Total	<u>13.50%</u>	<u>13.50%</u>	<u>13.00%</u>	<u>13.60%</u>	<u>13.80%</u>

<b>Public Safety Employees- Police and Fire Chief</b>					
	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Employee Required	6.75%	6.75%	6.50%	6.80%	6.90%
Employer Required	11.65%	11.75%	12.00%	13.20%	14.30%
Total Retirement	<u>18.40%</u>	<u>18.50%</u>	<u>18.50%</u>	<u>20.00%</u>	<u>21.20%</u>
Duty Disability	0.17%	0.17%	0.08%	0.08%	0.08%
Total	<u>18.57%</u>	<u>18.67%</u>	<u>18.58%</u>	<u>20.08%</u>	<u>21.28%</u>

**Village of Elm Grove  
2024 Estimated Health Insurance Rates  
Current United Healthcare Plan with estimated renewal of 10% increase**

**Health Insurance - United**

Village pays 80% of monthly premium and employees pays 20%  
or 85% and 15% if employee participate in the wellness program

The Village uses a high-deductible plan to generate premium savings for both the Village and employees but  
fully funds employee exposure through its Health Reimbursement Account

**Current Plan Includes :**

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

<b>at 15% employee contribution</b>						
<b>2024 estimated rates</b>	<u>Employee</u>	<u>Village</u>	<u>Total Annual</u>	<u>Cost per Hour based on 2080</u>		
	<u>Annual</u>	<u>Annual</u>		<u>hrs</u>		
<b>United</b>				<u>Employee</u>	<u>Village</u>	
Single	1,333.87	7,558.61	8,892.48			
Average HRA Contribution		1,000.00	1,000.00			
	<u>1,333.87</u>	<u>8,558.61</u>	<u>9,892.48</u>	\$ 0.64	\$ 4.11	
Family	3,503.63	19,853.89	23,357.52			
Average HRA Contribution		4,500.00	4,500.00			
	<u>3,503.63</u>	<u>24,353.89</u>	<u>27,857.52</u>	\$ 1.68	\$ 11.71	

<b>at 15% employee contribution</b>						
<b>2023 rates</b>	<u>Employee</u>	<u>Village</u>	<u>Total Annual</u>	<u>Cost per Hour based on 2080</u>		
	<u>Annual</u>	<u>Annual</u>		<u>hrs</u>		
<b>United</b>				<u>Employee</u>	<u>Village</u>	
Single	1,165.56	6,605.16	7,770.72			
Average HRA Contribution		1,400.00	1,400.00			
	<u>1,165.56</u>	<u>8,005.16</u>	<u>9,170.72</u>	\$ 0.56	\$ 3.85	
Family	3,114.36	17,647.92	20,762.28			
Average HRA Contribution		4,700.00	4,700.00			
	<u>3,114.36</u>	<u>22,347.92</u>	<u>25,462.28</u>	\$ 1.50	\$ 10.74	

**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 2024 will be \$ 5,668.96 \$ 2.73

## 2024 Proposed Budget

### General Fund

Department	2020 Actual	2021 Actual	2022 Actual	2023		2024 Budget
				Budget	Estimate	
<b>Revenue and other funding sources</b>						
Taxes	4,280,665	4,484,571	4,748,324	4,971,670	4,971,670	5,103,330
Intergovernmental	699,799	634,214	625,122	768,970	784,420	909,120
Licenses & Permits	188,520	203,815	249,219	219,725	508,635	268,635
Fines, Forfeitures	106,336	112,578	138,530	125,000	155,000	155,000
Public Charges/Fees	547,188	547,910	681,932	773,200	769,337	772,560
Recreation Fees	155,356	197,495	184,155	190,870	199,512	209,650
Commercial Revenues	288,835	233,250	277,259	233,800	482,093	469,900
Total Revenue	6,266,699	6,413,833	6,904,541	7,283,235	7,870,667	7,888,195
Transfer in from TIF		3,962	4,000	4,050	4,163	4,250
<b>Fund Balance Used/budgeted</b>						
Fund Balance Used/budgeted	103,565	1,303	(6,096)	150,000		150,000
<b>Total Revenue And Budgeted</b>						
Use of Fund Balance	6,370,264	6,419,098	6,902,445	7,437,285	7,874,830	8,042,445
				437,545		

<b>Expenditures</b>						
General Government	1,364,891	1,328,302	1,370,201	1,459,875	1,616,342	1,555,295
Inspections	107,141	114,105	142,420	127,475	344,100	157,350
Municipal Court	93,544	99,836	113,972	104,350	116,520	116,920
Dispatch	522,308	527,787	510,640	535,025	533,235	568,325
Police	2,165,308	2,336,254	2,359,232	2,680,650	2,630,700	2,814,800
Fire	292,422	284,280	281,194	367,420	343,005	363,920
Public Works	743,991	811,785	827,742	834,850	818,344	867,225
Solid Waste	507,849	502,719	652,824	753,180	703,150	756,850
Forestry	142,966	145,046	149,463	168,500	160,585	168,945
Recreation	272,432	269,670	279,753	305,960	289,997	337,815
Contingency	-	-	-	100,000	-	335,000
Transfer of funds	59,810	-	215,250	-	-	-
Total Expenditures	6,272,662	6,419,784	6,902,691	7,437,285	7,555,978	8,042,445
				118,693		
				Increase		
				605,160		

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

Account Title	2020 Actual	2021 Actual	2022 Actual	2023			2024 Budget	% change 23-24
				Budget	YTD	Estimate		
<b>Taxes</b>								
Property Tax	4,280,665	4,484,571	4,748,324	4,971,670	4,971,670	4,971,670	5,103,330	3%
<b>Taxes</b>	<b>4,280,665</b>	<b>4,484,571</b>	<b>4,748,324</b>	<b>4,971,670</b>	<b>4,971,670</b>	<b>4,971,670</b>	<b>5,103,330</b>	<b>3%</b>
<b>Intergovernmental Revenue</b>								
State Shared Revenue	80,237	80,234	80,235	80,235	12,035	80,235	257,392	221%
Expenditure Restraint Program	90,860	73,225	71,155	81,010	81,012	81,012	22,890	-72%
Personal Property Tax Aid	18,563	15,312	18,563	18,565	18,563	18,563	18,563	0%
Fire Insurance Tax from State	42,879	44,009	47,039	47,000	53,615	53,615	53,615	14%
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	20,410	0%
Misc State aid					1,297	1,628	1,000	
State Aid- Covid grant	63,540	12,023						
St of WI- Police Training Grant	8,212	4,001	2,720	4,000				-100%
Elmbrook Schoold Distric (SRO)				132,750	92,544	132,750	138,250	
County Recycling Rebate					11,207	11,207	12,000	
<b>Total Intergovernmental Revenue</b>	<b>699,799</b>	<b>634,214</b>	<b>625,122</b>	<b>768,970</b>	<b>581,933</b>	<b>784,420</b>	<b>909,120</b>	<b>18%</b>
<b>License and Permits</b>								
Liquor License	8,580	8,255	8,440	8,500	8,474	19,000	9,000	6%
Operator License	3,080	3,350	2,365	2,750	3,590	3,600	3,600	31%
Sign License Fee	425	85	115	100	60	75	75	-25%
Cigarette License	500	400	600	600	500	500	500	-17%
Dog & Cat License	2,917	2,753	2,489	3,000	2,205	2,500	2,500	-17%
Other Licenses	1,065	766	2,790	1,500	3,775	3,600	3,600	140%
Fire Inspection Fee	-	4,275	14,360	4,275		14,360	14,360	236%
Building Permits	104,227	126,132	149,215	140,000	220,472	395,000	165,000	18%
Electrical Permits	31,308	30,543	38,926	36,000	32,613	35,250	35,250	-2%
Plumbing Permits	24,230	14,217	19,664	15,500	14,633	20,250	20,250	31%
Other Building/zoning fees	12,188	13,039	10,255	7,500	13,665	14,500	14,500	93%
<b>License and Permits</b>	<b>188,520</b>	<b>203,815</b>	<b>249,219</b>	<b>219,725</b>	<b>299,987</b>	<b>508,635</b>	<b>268,635</b>	<b>22%</b>
<b>Fines, Forfeitures and Penalties</b>								
Court Fines Collected	164,913	170,633	210,410	200,000	202,574	240,000	240,000	20%
Court Fine Expense	(58,577)	(58,055)	(71,880)	(75,000)	(62,516)	(85,000)	(85,000)	13%
<b>Fines, Forfeitures and Penalties</b>	<b>106,336</b>	<b>112,578</b>	<b>138,530</b>	<b>125,000</b>	<b>140,058</b>	<b>155,000</b>	<b>155,000</b>	<b>24%</b>

Village of Elm Grove  
 Schedule of Revenues- General Fund

Account Title	2020 Actual	2021 Actual	2022 Actual	2023			2024 Budget	% change 23-24
				Budget	YTD	Estimate		
<b>Public Charges for Services</b>								
General Government	5,602	3,416	5,474	4,000	3,936	4,000	4,000	0%
Public Safety	6,911	9,979	4,807	5,000	4,039	5,000	5,000	0%
Driveway/Roadcut	11,960	3,524	7,394	6,000	1,364	2,500	2,500	-58%
Yard Waste Recycling	2,192	3,333	1,682	2,000	1,974	1,800	2,000	0%
Leaf Bag Revenue	897	755	965	900	40	900	900	0%
Solid Waste User Fee	517,946	525,043	659,870	753,500	752,977	752,977	756,000	0%
Special Brush Pickup (\$60)	1,680	1,860	1,740	1,800	2,100	2,160	2,160	20%
sub-total	547,188	547,910	681,932	773,200	766,430	769,337	772,560	0%
<b>Recreation Department</b>								
Swim Team	7,850	17,200	15,872	15,900	13,505	13,505	14,250	-10%
Swimming Lessons	17,540	23,402	18,045	18,900	17,935	17,935	18,000	-5%
Swimming Admission Fees	55,781	63,556	43,275	44,050	57,883	57,308	58,000	32%
Pool Rentals	5,540	6,807	5,075	7,700	5,650	5,650	8,800	14%
<i>Revenue from Swimming Pool</i>	<i>86,711</i>	<i>110,965</i>	<i>82,267</i>	<i>86,550</i>	<i>94,973</i>	<i>94,398</i>	<i>99,050</i>	14%
Tennis Team	5,325	4,420	3,592	4,185	3,670	3,670	3,800	-9%
Tennis Lesson	4,595	6,475	5,780	6,050	7,917	7,917	8,000	32%
Tennis Court Rental Fees	8,037	3,007	6,096	3,650	6,412	6,500	7,000	92%
<i>Revenue from Tennis</i>	<i>17,957</i>	<i>13,902</i>	<i>15,468</i>	<i>13,885</i>	<i>17,999</i>	<i>18,087</i>	<i>18,800</i>	35%
Camp Elm Grove	11,897	20,905	18,173	20,180	18,137	18,137	19,000	-6%
Joint Recreation Programming	2,865	3,171	4,773	5,860	1,347	1,500	1,500	-74%
Baseball	10,066	12,646	11,190	12,165	12,570	12,055	14,000	15%
Fitness Classes (aerobics, pila	11,719	12,124	12,207	12,800	11,005	9,100	10,500	-18%
Concession Sales	1,400	1,667	1,652	2,000	2,089	2,089	2,100	5%
Picnic Gazebo Reservation Fe	4,543	9,468	10,367	10,500	12,350	12,350	13,000	24%
Youth Activities	4,795	6,558	7,337	10,030	7,655	7,655	7,500	-25%
Misc Rec Revenue	911	939	191	350	203	205	200	-43%
Adult Programs	2,492	5,150	6,110	3,550	8,409	8,500	8,500	139%
Beer Garden		6,125	8,150	6,500	-	9,000	9,000	38%
July 4th sponsorships and fun run		1,960	6,270	6,500	6,436	6,436	6,500	0%
<b>Recreation Department sub-total</b>	<b>155,356</b>	<b>197,495</b>	<b>184,155</b>	<b>190,870</b>	<b>193,173</b>	<b>199,512</b>	<b>209,650</b>	<b>10%</b>
<b>Total Public Charges for Services</b>	<b>702,544</b>	<b>745,405</b>	<b>866,087</b>	<b>964,070</b>	<b>959,603</b>	<b>968,849</b>	<b>982,210</b>	<b>2%</b>

Village of Elm Grove  
 Schedule of Revenues- General Fund

Account Title	2020 Actual	2021 Actual	2022 Actual	2023			2024 Budget	% change 23-24
				Budget	YTD	Estimate		
<b>Commercial Revenues</b>								
Cable TV Franchise Fees (2.0%)	50,896	38,372	39,478	38,500	18,970	37,940	38,000	-1%
Interest Revenue	37,203	10,332	59,398	36,000	225,594	265,000	265,000	636%
Interest on Advance to Water 3	15,399	11,859	9,869	7,500	5,228	7,500	5,500	-27%
P-card rebate	3,188	4,717	4,404	4,200	3,130	4,000	4,400	5%
Insurance Dividends/Rebates	34,654	31,482	15,672		10,190	10,190		
Worker Compensation	17,777	-	3,226		7,463	7,463		
Cell Tower Revenue	129,718	136,488	145,212	147,600	135,564	150,000	157,000	6%
<b>Commercial Revenues</b>	<b>288,835</b>	<b>233,250</b>	<b>277,259</b>	<b>233,800</b>	<b>406,139</b>	<b>482,093</b>	<b>469,900</b>	<b>101%</b>
<b>Total Revenues</b>	<b>6,266,699</b>	<b>6,413,833</b>	<b>6,904,541</b>	<b>7,283,235</b>	<b>7,359,390</b>	<b>7,870,667</b>	<b>7,888,195</b>	<b>8.31%</b>
trf fr TIF for admin fee	3,865	3,962	4,000	4,050	4,163	4,163	4,250	
Fund Balance used	1,303	(6,098)		150,000			150,000	
<b>Revenues and Fund Balance to be used</b>	<b>6,271,867</b>	<b>6,411,697</b>	<b>6,908,541</b>	<b>7,437,285</b>	<b>7,363,553</b>	<b>7,874,830</b>	<b>8,042,445</b>	<b>8.14%</b>

**Village of Elm Grove  
General Government**

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

<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	1
General Maintenance Employee	1
Administrative Assistant (3 part-time)	1.2
Assessor	1
Total	7.2

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	2020	2021	2022	2023			2024	% chge 23-24
	Actual	Actual	Actual	budget	YTD	Estimate	Budget	
<b>General Government</b>								
Salaries (beg 9/1/22 incl assessors)	426,625	407,484	443,334	511,000	433,601	589,000	531,000	4%
Overtime	2,403	3,490	703	5,000	2,538	5,000	5,000	0%
WI Retirement	52,784	54,322	54,723	70,500	47,887	71,400	73,600	4%
WRS Employee	(26,637)	(26,626)	(27,159)	(35,250)	(25,632)	(35,700)	(36,800)	4%
Life Insurance	2,146	1,941	2,489	2,600	2,037	2,125	2,500	-4%
Social Security	31,724	30,093	32,164	39,500	32,140	45,400	41,100	4%
Health/Dental Insurance	80,478	91,430	91,506	112,000	79,729	120,000	124,000	11%
Disability Insurance	1,540	2,478	2,652	2,600	1,980	2,700	2,700	4%
<i>wages and benefit subtotal</i>	<i>571,063</i>	<i>564,612</i>	<i>600,412</i>	<i>707,950</i>	<i>574,280</i>	<i>799,925</i>	<i>743,100</i>	<i>5%</i>
Dues/ Memberships	6,208	9,256	10,812	10,000	9,152	11,000	12,000	20%
Mileage	945	667	1,383	1,200	1,297	1,600	1,600	33%
Miscellaneous	3,057	3,864	5,159	3,500	3,998	5,000	5,000	43%
Election Inspectors	8,384	2,350	9,202	6,000	4,887	4,887	14,800	147%
Printing-Elections	78	139	524	800	546	1,246	1,000	25%
Miscellaneous -Elections	6,489	2,738	4,791	1,000	1,413	1,327	4,000	300%
Licenses (dog / background check)	2,634	1,021	763	1,800		1,000	1,000	-44%
Tax Roll Preparation/Printing	4,754	6,571	11,628	10,900	11,802	12,000	12,000	10%
WI Dept of Agriculture-	800	800	800	800	800	800	750	-6%
Auditing Fees	12,300	15,200	14,000	15,500	13,151	15,651	16,000	3%
Elmbrook Humane Society	8,925	8,925	8,925	8,925	6,694	8,925	8,925	0%
Office Equip Maintenance	3,372	1,068	1,500	1,350	1,712	2,000	1,500	11%
Village Copy Equipment	6,223	5,956	5,271	5,000	4,833	6,000	6,000	20%
Computer Support Contracted					36,787	50,000	-	
Computer Maintenance	76,837	76,388	94,840	100,000	98,963	100,000	108,000	8%
Internet Expenses	42,253	52,526	57,278	58,400	57,730	61,350	64,100	10%
GIS Expense	13,258	11,887	10,036	12,500	16,381	17,000	15,000	20%
License software				3,300	3,001	3,001	-	-100%
Budget Software				10,000		-	10,000	0%
Assessment Services	113,096	114,551	78,871	3,200	9,653	10,000	6,000	88%
Building Cleaning-contracted	23,100	23,100	23,100	23,100	18,827	30,000	30,000	30%
Payroll Services	6,245	6,677	6,338	7,200	4,036	7,200	7,400	3%
Flexible Benefit Administration	1,049	1,307	(307)	1,200	987	1,200	1,200	0%
HRA Administration	2,021	2,143	2,421	2,600	1,578	2,500	2,500	-4%
Wildlife Management	764	-	3,500	500			500	0%
Deer Management	-	-	-	1,000			1,000	0%
Legal Expense	99,798	49,438	37,154	50,000	35,564	50,000	50,000	0%
Attorney Retainer	14,604	10,813	11,895	15,400	6,656	12,000	12,500	-19%
Zoning/Ordinance Expense	1,195	4,425	2,790	3,500	1,947	3,500	3,500	0%
Utilities	77,562	80,846	90,194	97,000	57,018	92,000	97,000	0%
Blg Maintenance and Supplies	46,801	47,758	31,837	30,000	39,129	40,000	40,000	33%
Office Supplies	3,642	3,853	3,526	3,500	3,219	3,500	3,500	0%

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

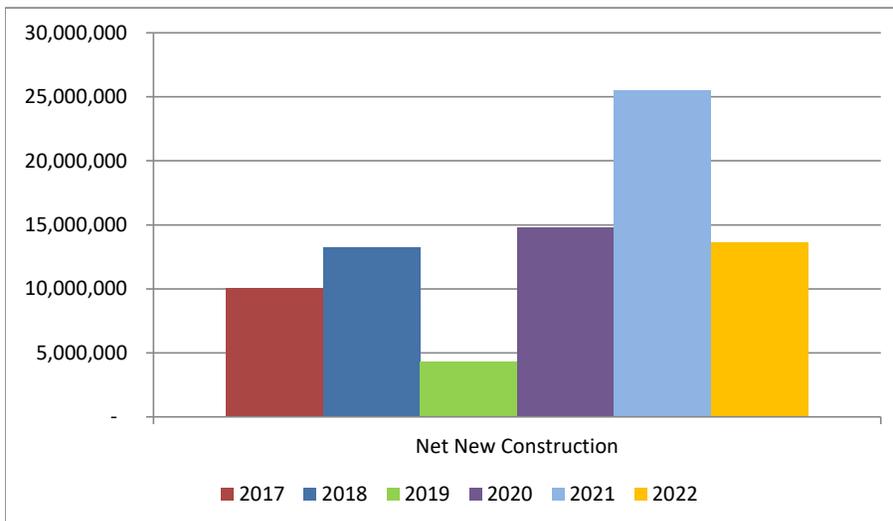
Account Title	2020	2021	2022	2023			2024	% chge 23-24
	Actual	Actual	Actual	budget	YTD	Estimate	Budget	
Printing/Publications/Postage	15,389	8,667	14,871	14,300	6,575	14,300	14,300	0%
Uncollectible/ Refunded Taxes		4,524	676	-	1,492	1,492	-	
Elmbrook Senior Taxi	1,620	1,620	1,620	1,620	1,620	1,620	1,620	0%
Community Relations	415		25	1,000	188	1,000	1,000	0%
<i>other expenses subtotal</i>	<i>603,818</i>	<i>559,078</i>	<i>545,423</i>	<i>506,095</i>	<i>461,636</i>	<i>573,099</i>	<i>553,695</i>	9%
<b>Insurance</b>								
Gen Liab/ Crime/Commercial	38,858	42,181	32,121	44,000	32,609	32,609	33,300	-24%
Professional Police Liability	20,596	20,596	20,630	23,200	21,827	21,827	23,200	0%
Business Property/Fire	14,188	14,748	16,380	17,620	18,037	18,037	18,500	5%
Vehicle	33,980	36,453	33,898	38,630	35,492	35,495	38,000	-2%
Public Officials	18,833	18,836	29,570	19,380	32,850	32,850	33,500	73%
Workers Compensation	63,555	71,798	91,767	103,000	100,648	102,500	112,000	9%
<i>Business Insurance subtotal</i>	<i>190,010</i>	<i>204,612</i>	<i>224,366</i>	<i>245,830</i>	<i>241,463</i>	<i>243,318</i>	<i>258,500</i>	5%
<b>General Government</b>	<b>1,364,891</b>	<b>1,328,302</b>	<b>1,370,201</b>	<b>1,459,875</b>	<b>1,277,379</b>	<b>1,616,342</b>	<b>1,555,295</b>	6.5%

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

Account Title	2020	2021	2022	2023			2024	change 23-24
	Actual	Actual	Actual	budget	YTD	Estimate	Budget	
<b>Inspection Costs- Contracted with SafeBuilt</b>								
Building	69,317	81,388	99,806	91,000	108,804	302,750	115,500	27%
Electrical	22,360	19,804	26,635	23,400	19,337	24,675	24,675	5%
Plumbing	15,464	9,721	13,301	10,075	8,790	14,175	14,175	41%
Special		3,192	2,678	3,000	2,346	2,500	3,000	0%
<b>Inspections</b>	<b>107,141</b>	<b>114,105</b>	<b>142,420</b>	<b>127,475</b>	<b>139,277</b>	<b>344,100</b>	<b>157,350</b>	<b>23.4%</b>

<b>Permit revenue including plan review</b>							
Total permit revenue	159,765	170,892	207,805	191,500	267,718	450,500	220,500
% of costs to revenue	67%	67%	69%	67%	52%	76%	71%

<b>Annual Permit Summary</b>							
<u>Year</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023 YTD</u>
Total Permits Issued	967	983	987	898	912	977	622
Building Permits Issued	360	410	219	309	369	195	132
New Single Family Home	4	3	5	4	3	1	1
Net New Construction	10,088,500	13,246,300	4,300,500	14,760,200	25,526,500	13,608,700	
% of equalized value	0.91%	1.16%	0.37%	1.18%	0.71%	0.92%	



## 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 Title	2020	2021	2022	2023			2024	% change 23-24
	Actual	Actual	Actual	budget	YTD	Estimate	Budget	
<b>Municipal court</b>								
Judge's Salary	15,115	15,060	15,000	15,000	10,962	15,000	15,000	0%
Court clerks salaries	36,491	42,086	41,434	44,100	31,522	44,095	44,095	0%
Court Bailiff	2,131	2,870	2,975	3,450	2,839	3,525	3,525	2%
WI Retirement	5,313	6,222	6,154	7,000	4,822	6,700	7,000	0%
WRS Employee	(2,425)	(2,792)	(2,764)	(3,000)	(2,101)	(3,000)	(3,000)	0%
Social Security	4,111	4,592	4,545	4,800	4,737	4,800	4,800	0%
<b>ages and benefit subtotal</b>	<b>60,736</b>	<b>68,038</b>	<b>67,344</b>	<b>71,350</b>	<b>52,781</b>	<b>71,120</b>	<b>71,420</b>	<b>0%</b>
Office Supplies	545	1,982	3,308	3,000	882	3,000	3,000	0%
Judicial Education	845	1,097	1,290	1,500	800	1,400	1,500	0%
Legal Expense	30,656	28,644	41,230	27,500	30,404	40,000	40,000	45%
Misc court expenses	762	75	800	1,000	493	1,000	1,000	0%
<b>other expenses subtotal</b>	<b>32,808</b>	<b>31,798</b>	<b>46,628</b>	<b>33,000</b>	<b>32,579</b>	<b>45,400</b>	<b>45,500</b>	<b>38%</b>
<b>Court</b>	<b>93,544</b>	<b>99,836</b>	<b>113,972</b>	<b>104,350</b>	<b>85,360</b>	<b>116,520</b>	<b>116,920</b>	<b>12.0%</b>

## 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 Title	2020	2021	2022	2023		2024	% change 23-24	
	Actual	Actual	Actual	budget	YTD	Estimate		Budget
<b><u>DISPATCH</u></b>								
Salaries	293,191	306,255	277,206	317,500	222,210	312,000	328,250	3%
Overtime	23,290	20,718	49,568	20,500	12,377	21,000	21,000	2%
WI Retirement	43,579	43,123	42,267	46,600	27,605	46,400	48,600	4%
WRS Employee	(22,088)	(21,526)	(21,001)	(23,300)	(15,476)	(23,200)	(24,300)	4%
Life Insurance	566	636	585	800	574	650	600	-25%
Social Security	22,559	23,507	24,434	26,500	17,260	26,500	27,400	3%
Health/Dental Insurance	93,115	91,769	70,245	74,000	53,838	71,500	79,000	7%
Disability Insurance	465	475	336	475	356	475	475	0%
<i>wages and benefit subtotal</i>	<i>454,677</i>	<i>464,957</i>	<i>443,640</i>	<i>463,075</i>	<i>318,744</i>	<i>455,325</i>	<i>481,025</i>	<i>4%</i>
Uniforms/Clothing	255		428	300		300	300	0%
Communications-Radios	7,570	6,345	6,714	8,150	8,380	8,245	13,000	60%
Communications-Phone	6,984	6,460	6,758	6,600	3,827	6,600	6,600	0%
ProPhoenix/TIME	28,442	30,830	30,174	31,500	35,939	38,000	35,000	11%
911 Maintenance	17,131	16,317	18,911	21,000	3,105	20,000	28,000	33%
Training/Conferences	1,529	1,468	1,873	2,500	1,048	2,500	2,500	0%
Recruitment	110	646	787	300	32	700	300	0%
Office Supplies/Printing	499	650	564	600	41	565	600	0%
Office Equipment	5,111	114	791	1,000	652	1,000	1,000	0%
<i>Other expenses-subtotal</i>	<i>67,631</i>	<i>62,830</i>	<i>67,000</i>	<i>71,950</i>	<i>53,024</i>	<i>77,910</i>	<i>87,300</i>	<i>21%</i>
<b>Dispatch</b>	<b>522,308</b>	<b>527,787</b>	<b>510,640</b>	<b>535,025</b>	<b>371,768</b>	<b>533,235</b>	<b>568,325</b>	<b>6.2%</b>

## Village of Elm Grove Police Department

### Department Description:

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

<u>PERSONNEL:</u>	Full-time Equivalency FTE
Police Chief	1
Assistant Chief	1
Lieutenant	1
Sergeant	3
Detective	2
Patrol Officers	9
Additional Patrol Officer included in 2024 budget	1
School Resource Officer	1
Subtotal- sworn officers	19
IT manager	1
Administrative clerk	.3
Total	20.3

### 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.).

	2017	2018	2019	2020	2021	2022	2022 (-) 2021 Comparison	2022 vs Previous 5 Yr Average
<b>TOTAL ACTIVITY</b>	<b>7,743</b>	<b>7,435</b>	<b>6,725</b>	<b>6,362</b>	<b>6,481</b>	<b>8,093</b>	<b>+24.9%</b>	<b>+16.5%</b>
Complaints Investigated	3,847	3,734	3,867	3,971	3,955	3,833	-3.08%	-1.1%
Traffic Stops	3,896	3,701	3,858	2,391	2,526	4,260	+68.6%	+30.11%

**Based on 2022 statistics- \***

- over 8000 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 2022 Police Annual Report available on web-site

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

<b>Police</b>								
Account Title	2020	2021	2022	2023			2024	% change 23-24
	Actual	Actual	Actual	budget	YTD	Estimate	Budget	
Salaries and wages (SRO)	1,367,610	1,488,252	1,466,927	1,715,000	1,100,412	1,650,000	1,770,000	3%
Overtime	130,445	111,685	143,555	85,000	110,604	125,000	85,000	0%
WI Retirement	277,680	291,169	295,292	357,600	201,033	352,500	387,500	8%
WRS Employee share	(104,374)	(106,510)	(100,024)	(123,400)	(77,987)	(120,500)	(126,500)	3%
Life Insurance	2,888	3,365	2,273	3,000	2,101	2,800	2,800	-7%
Social Security	106,073	115,886	117,214	138,000	83,110	135,250	142,500	3%
Health/Dental Insurance	311,227	356,387	352,995	418,200	281,928	386,000	448,000	7%
Disability Insurance	1,488	1,529	1,278	1,750	1,160	1,900	1,800	3%
<i>ges and benefit subtotal</i>	<i>2,093,037</i>	<i>2,261,763</i>	<i>2,279,510</i>	<i>2,595,150</i>	<i>1,702,361</i>	<i>2,532,950</i>	<i>2,711,100</i>	<i>4%</i>
Uniform cleaning/clothing	1,752	1,543	1,899	2,000	1,306	2,500	2,500	25%
New/replacement uniforms	12,635	6,263	7,172	5,000	5,232	8,000	6,000	20%
Mileage		140						
Gasoline	19,139	21,683	25,587	32,500	17,819	28,500	35,000	8%
Vehicle Maintenance	6,522	7,386	7,660	8,000	12,146	16,000	8,000	0%
Other Equipment	712	364	841	1,000	915	1,000	1,000	0%
Dues/Publication	1,671	1,702	1,001	1,000	1,180	1,200	1,500	50%
Firearms Expense/training	6,514	7,001	7,428	7,000	4,232	7,000	7,000	0%
Training/conferences	6,523	6,593	8,720	8,000	5,214	8,000	9,000	13%
Recruitment	4,119	7,605	3,614	1,000	2,977	3,500	1,000	0%
Office Supplies/ Printing	2,482	2,709	2,624	2,500	2,534	2,600	2,500	0%
Office Equipment Maintenance	165	235	964	1,000	604	1,000	1,000	0%
Police Time software				2,500	2,500	2,500	2,700	8%
Flock Camera Fees							12,000	
SCIT/MIU	6,350	7,000	7,000	8,000	7,850	7,850	8,500	6%
Crime Prevention	-	550	1,511	2,000	400	2,000	2,000	0%
Investigative Supplies	1,727	1,683	1,999	2,500	4,512	4,600	2,500	0%
Misc Patrol/Crime Expenses	1,165	2,034	1,702	1,500	1,402	1,500	1,500	0%
<i>other expenses subtotal</i>	<i>71,476</i>	<i>74,491</i>	<i>79,722</i>	<i>85,500</i>	<i>70,823</i>	<i>97,750</i>	<i>103,700</i>	<i>21%</i>
<b>Police</b>	<b>2,164,513</b>	<b>2,336,254</b>	<b>2,359,232</b>	<b>2,680,650</b>	<b>1,773,184</b>	<b>2,630,700</b>	<b>2,814,800</b>	<b>5.0%</b>

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

**2024** Budget includes costs of an additional officer and annual costs for 6 FLOCK cameras- currently have 2 which funded through donations.

**2025** As noted in the capital budget , the department is expecting to replace TASERS, squad video cameras and possibly obtain body cameras. These types of equipment are now more commonly obtained through lease agreements. It is estimated that the annual costs would be \$50,000 and will need to be included in future operations budgets annually.

**VILLAGE OF ELM GROVE  
FIRE DEPARTMENT**

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

The department currently operates the 6 vehicles below.

<b>Fire Trucks</b>	
2491	2007 Tanker Freightliner- 2000 gallons
2492	1986 Tanker Freightliner- 3600 gallons
2461	2011 Engine Pierce 1000 gallons
2462	1992 Engine Pierce 1000 gallon
2471	1998 100' Platform Pierce
2481	2017 Rapid Response Unit

**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.

**Village of Elm Grove  
Fire Department Call Summary 2014-2022**

	2015	2016	2017	2018	2019	2020	2021	2022
Structure Fires	1		1	2	3	2	1	3
Vehicle Accidents/Rescues	17	25	14	18	16	14	20	16
Vehicle Fires	0	3	1	0	0	0	2	4
Power Lines/Arcing Equipment	21	17	18	6	9	9		14
Propane/ Gas Leak or Fire	2	3	7	5	10	12	6	11
Oil/Fuel Spills	4	0	1	4	0	0	0	
Smoke/ Fumes / CO2 Detector	18	21	15	11	19	15	18	14
Rubbish/ Brush Fires	0	0	2	0	2	0	0	2
Flood Related Calls	0	0	0	0	0	0	0	1
Other Fires/ Electric Problems	3	3	4	4	7	4	29	2
False Alarms (automated)	32	27	23	34	17	18	39	49
Other false alarms		17	7	10	5	13		1
Mutual Aid Response	25	21	22	28	31	28	35	23
Misc Service Calls	21	0	0	5	11	6	9	
	144	137	115	127	130	121	159	140

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

Account Title	2020	2021	2022	2023		2024	% chg 23-24	
	Actual	Actual	Actual	budget	YTD	Estimate		Budget
<b><u>FIRE DEPARTMENT</u></b>								
Fire Chief, Inspector	44,744	41,133	42,049	46,150	31,407	46,150	46,150	0%
Paid on Call wages	121,925	124,872	123,435	190,000	79,630	165,000	190,000	0%
Daytime Employee Pay	38,028	36,050	32,206	37,000	27,399	41,699	35,200	-5%
WI Retirement (VEG employee)	13,647	13,194	12,320	16,000	8,270	13,350	13,800	-14%
WRS- employee share	(6,267)	(6,219)	(5,487)	(6,500)	(4,802)	(5,300)	(5,350)	-18%
Social Security	15,731	15,447	15,138	21,500	13,325	19,000	20,850	-3%
Health Insurance	2,143	-	-	-	-	-	-	
Life/Disability Insurance	6,540	6,700	6,736	6,900	6,630	6,736	6,900	0%
<i>wages and benefit subtotal</i>	<i>236,491</i>	<i>231,177</i>	<i>226,397</i>	<i>311,050</i>	<i>161,859</i>	<i>286,635</i>	<i>307,550</i>	<i>-1%</i>
Drill Payments	10,200	10,200	10,200	10,200	10,241	10,200	10,200	0%
Special Response Team	2,470	2,520	2,470	2,470	2,470	2,470	2,470	0%
Truck Maintenance	28,328	21,102	21,270	20,000	8,168	20,000	20,000	0%
Supplies & Maintenance	8,463	9,595	11,838	10,000	5,393	10,000	10,000	0%
Uniforms/Clothing	812	699	562	1,200	64	1,200	1,200	0%
Communications	886	2,310	2,311	2,250	1,017	2,250	2,250	0%
Dues/Subscriptions	2,111	2,054	2,954	2,000	2,172	2,000	2,000	0%
Fire Software *	1,199	1,359	-	5,000	4,776	5,000	5,000	0%
Fire Prevention	20	887	1,714	1,750	-	1,750	1,750	0%
Training/Conferences	1,442	2,377	1,478	1,500	1,050	1,500	1,500	0%
<i>other expense subtotal</i>	<i>55,931</i>	<i>53,103</i>	<i>54,797</i>	<i>56,370</i>	<i>35,351</i>	<i>56,370</i>	<i>56,370</i>	<i>0%</i>
<b>Fire</b>	<b>292,422</b>	<b>284,280</b>	<b>281,194</b>	<b>367,420</b>	<b>197,210</b>	<b>343,005</b>	<b>363,920</b>	<b>-1.0%</b>

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

Department Description: The Department is responsible for

- 42 miles of public streets,
- stormwater and sewer maintenance,
- mowing and landscape of islands, boulevards and road sides,
- assists with park maintenance,
- Provides daytime support to the Fire Department, Emergency Medical Services and Recreation Department.

Specific tasks include:

- Street maintenance including street lights and signage
- brush collection including Christmas trees
- traffic control,
- staffing and operating Village Yard Waste Facility,
- storm sewers
- sanitary sewers
- ditching,
- paving
- Snow and ice removal.
- Maintenance of all Village owned vehicles and facilities.
- Assist with special events
- 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 Title	2020	2021	2022	2023		2024	% change 23-24	
	Actual	Actual	Actual	budget	YTD	Estimate		Budget
<b>Public Works</b>								
Salaries and Wages	379,034	388,578	402,658	416,500	275,884	415,500	427,000	3%
Overtime	9,039	7,848	3,720	8,000	16,497	18,000	8,000	0%
WI Retirement	47,955	48,038	48,997	55,000	32,200	55,300	57,500	5%
WRS Employee share	(24,470)	(23,500)	(24,037)	(27,500)	(18,158)	(27,650)	(28,750)	5%
Life Insurance	1,367	1,332	1,440	1,550	854	1,550	1,550	0%
Social Security	29,106	30,157	29,841	32,500	21,958	32,700	33,300	2%
Health/Dental Insurance	61,175	61,550	76,103	77,100	48,824	67,000	90,000	17%
Disability Insurance	588	572	593	675	457	675	675	0%
<i>wages and benefit subtotal</i>	<i>503,794</i>	<i>514,575</i>	<i>539,315</i>	<i>563,825</i>	<i>378,516</i>	<i>563,075</i>	<i>589,275</i>	<i>5%</i>
Telephones/Alarms	2,666	2,782	2,843	2,600	1,665	3,100	3,200	23%
Utilities	12,746	12,639	14,883	15,500	11,439	17,000	17,500	13%
Bldg & Grounds Maint	6,891	5,028	3,181	5,000	11,282	11,000	5,000	0%
Gasoline and Diesel Fuel	26,812	38,031	49,021	52,000	26,933	42,000	45,000	-13%
Equip Maint & Supplies	66,562	50,256	86,259	55,000	44,863	55,000	55,000	0%
Signs, posts, line painting	16,431	9,695	13,627	18,000	14,046	18,000	5,000	-72%
Line painting							15,000	
Electricity-Street Lighting	14,930	16,571	16,806	17,000	9,019	13,500	13,750	-19%
Street Light Repair	321	4,773	1,533	2,500	2,153	5,000	2,500	0%
Misc Traffic Control	333	1,189	2,013	2,000	776	2,000	2,000	0%
Training/Conferences	1,711	2,485	2,409	2,500	2,400	2,400	2,500	0%
Uniforms	1,141	1,192	-	1,200	1,490	1,490	1,500	25%
Facility Dude/Mobile 311	2,359	2,473	2,622	2,725	2,779	2,779	10,000	267%
Miscellaneous	4,088	5,594	1,742	2,000	1,520	2,000	2,000	0%
Consulting Services	10,165	65,115	7,634	8,000	1,985	5,000	8,000	0%
Pavement Maintenance	28,088	31,334	30,327	30,000	2,825	25,000	35,000	17%
Winter Road Maint	44,953	47,053	51,387	53,500	46,347	49,000	53,500	0%
Equipment Rental	-	1,000	2,140	1,500		1,000	1,500	0%
<i>other expense subtotal</i>	<i>240,197</i>	<i>297,210</i>	<i>288,427</i>	<i>271,025</i>	<i>181,522</i>	<i>255,269</i>	<i>277,950</i>	<i>3%</i>
<b>Public Works</b>	<b>743,991</b>	<b>811,785</b>	<b>827,742</b>	<b>834,850</b>	<b>560,038</b>	<b>818,344</b>	<b>867,225</b>	<b>3.9%</b>

## Village of Elm Grove Solid Waste Department

The solid waste department includes the cost of residential trash and recycling pickup which the Village contracts and also the yard waste program. Residential trash and recycling removal is contracted through Johns Disposal Services. The contract provides “up the drive” service to residents. The contract includes an annual adjustment provision based on the CPI, consumer price index. 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>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Fee per resident	\$238.92	\$238.24	\$238.24	236.50	246.40	254.32	\$316.70	\$357.00
Solid Waste (tons)	1970	1777	1759	1760	1882	1670	1705	
Recycling - (tons)	693	743	742	689	705	726	721	
% Recycled	26%	29.5%	29.7%	28.1%	27.3%	24%	24.3%	
DPW Hours	813	949	758	954	792	555	864	

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

Account Title	2020	2021	2022	2023			2024	% chg 23-24
	Actual	Actual	Actual	budget	YTD	Estimate	Budget	
<b>Solid Waste</b>								
Salary and Wages	15,615	10,562	13,210	12,825	10,471	13,500	13,500	5%
WRS	5,432	4,820	6,119	4,700	4,529	6,100	6,500	38%
WRS employee	(2,712)	(2,420)	(3,060)	(2,350)	(2,338)	(3,050)	(3,250)	38%
Social Security	4,322	3,528	4,604	3,700	3,460	4,400	4,650	26%
Health/dental insur	9,228	8,740	10,426	8,000	7,187	10,500	13,000	63%
Trf-Admin wages	15,608	16,000	16,504	23,805	12,687	18,000	18,500	-22%
Trf-DPW Labor -brush pickup	25,316	22,860	18,080	25,500	22,071	26,700	28,750	13%
<i>wages and benefit subtotal</i>	<i>72,809</i>	<i>64,090</i>	<i>65,883</i>	<i>76,180</i>	<i>58,067</i>	<i>76,150</i>	<i>81,650</i>	<i>7%</i>
Waste Collection	250,107	253,918	328,645	373,000	240,456	365,000	385,200	3%
Recycling Collection	137,993	140,704	208,158	259,000	156,796	236,000	250,000	-3%
Brush disposal	46,940	44,007	50,138	45,000	11,610	26,000	40,000	-11%
<i>other expense subtotal</i>	<i>435,040</i>	<i>438,629</i>	<i>586,941</i>	<i>677,000</i>	<i>408,862</i>	<i>627,000</i>	<i>675,200</i>	<i>0%</i>
<b>Solid Waste</b>	<b>507,849</b>	<b>502,719</b>	<b>652,824</b>	<b>753,180</b>	<b>466,929</b>	<b>703,150</b>	<b>756,850</b>	<b>0.5%</b>

<b>User Fee Revenue</b>	517,946	525,043	659,870	753,500	752,977	752,977	756,000
<b>Waukesha County Recycling</b>							

residential user fee	\$246.40	\$254.32	\$316.70	\$357.00			<b>\$358.00</b>
					change \$	1.00	0.28%

**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>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
<b>Trees Planted</b>	73	41	55	43	35	30	42
<b>Total Trees Removed</b>	310	416	709	459	441	356	788
Ash trees removed	162	320	600	319	308	197	350
Elm trees removed	62	57	65	37	50	31	16
Elm trees treated	7		8	3	5		
Ash trees treated	11		11	11	14		

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

Account Title	2020	2021	2022	2023		2024	% chg 23-24	
	Actual	Actual	Actual	budget	YTD	Estimate		Budget
<b>Forestry</b>								
Salaries and Wages	68,417	71,256	70,674	72,675	54,413	72,675	73,050	1%
Overtime	2,129	3,471	2,240	3,000	1,401	3,000	3,000	0%
WI Retirement	9,663	9,933	9,629	10,800	6,938	10,300	11,100	3%
WI Retirement- employee s	(4,897)	(4,917)	(4,753)	(5,400)	(3,795)	(5,150)	(5,550)	3%
Life Insurance	456	526	547	550	459	600	600	9%
Social Security	5,645	5,682	5,414	6,065	4,063	5,800	6,150	1%
Health/Dental	5,123	7,545	14,618	22,730	14,308	22,810	25,015	10%
Disability Insurance	79	79	73	80	59	80	80	0%
<i>wages and benefit subtotal</i>	<i>86,615</i>	<i>93,575</i>	<i>98,442</i>	<i>110,500</i>	<i>77,846</i>	<i>110,115</i>	<i>113,445</i>	<i>3%</i>
Tree Care	10,603	8,866	9,414	18,000	3,628	13,000	18,000	0%
Pesticides	1,448	4,551	702	6,000	2,587	3,000	8,500	42%
Emerald Ash Removal	29,880	13,704	14,886	10,500	2,835	7,000	5,500	-48%
Landscaping	4,412	10,513	12,369	10,000	8,530	15,000	12,500	25%
Tree Planting	8,506	12,662	12,383	12,000	10,970	10,970	9,500	-21%
Training and Misc	1,502	1,175	1,267	1,500	1,217	1,500	1,500	0%
other expenses	56,351	51,471	51,021	58,000	29,767	50,470	55,500	-4%
<b>Forestry</b>	<b>142,966</b>	<b>145,046</b>	<b>149,463</b>	<b>168,500</b>	<b>107,613</b>	<b>160,585</b>	<b>168,945</b>	<b>0.3%</b>

## 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 Manager	1
Recreation Supervisor	2 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
- 8 Pickleball Courts
- 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 2020-2023.

	2020	2021	2022	2023		2020	2021	2022	2023
Swim Lessons-Group	305	314	271	234	Softball Teams	14	15	16	20
Swim Lessons-Private		42	2	0	Tennis Lessons-Group	104	123	113	140
Swim Team	56	83	79	62	Tennis Team	37	33	26	22
Resident Pool Pass-Individual	70	47	29	30	Camp Elm Grove	105	193	163	149
Resident Pool Pass-Family	36	53	42	40	Sunset Playhouse	0	0	5	4
Non-Resident Pool Pass-Individual	15	17	7	14	New Berlin Programs	5	0	5	8
Non-Resident Pool Pass-Family	6	11	4	4	Special Events-Elm Grove Campout, Winterfest	72	135	130	27
Senior Pool Pass	4	10	9	5	Youth Programs	15	80	76	89
Caregiver Pool Pass	8	10	7	4	Adult Programs	0	39	40	50
Resident Splash Pad Only		163	199	231	Adult Fitness	43	168	176	175
Non-Resident Splash Pad Only		131	435	220	TOTAL	895	1667	1834	1528

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

Account Title	2020	2021	2022	2023		2024	% change 23-24	
	Actual	Actual	Actual	budget	YTD	Estimate		Budget
<b>Recreation Revenue</b>								
Swim Team	7,850	17,200	15,872	15,900	13,505	13,505	14,250	-10%
Swimming Lesson	17,540	23,402	18,045	18,900	17,935	17,935	18,000	-5%
Swimming Admission Fee	55,781	63,556	43,275	44,050	57,883	57,308	58,000	32%
Pool Rentals	5,540	6,807	5,075	7,700	5,650	5,650	8,800	14%
<b>venue from Swimming Pool</b>	<b>86,711</b>	<b>110,965</b>	<b>82,267</b>	<b>86,550</b>	<b>94,973</b>	<b>94,398</b>	<b>99,050</b>	<b>14%</b>
Tennis Team	5,325	4,420	3,592	4,185	3,670	3,670	3,800	-9%
Tennis Lesson	4,595	6,475	5,780	6,050	7,917	7,917	8,000	32%
Tennis Court Rental Fees	8,037	3,007	6,096	3,650	6,412	6,500	7,000	92%
<b>Revenue from Tennis</b>	<b>17,957</b>	<b>13,902</b>	<b>15,468</b>	<b>13,885</b>	<b>17,999</b>	<b>18,087</b>	<b>18,800</b>	<b>35%</b>
Camp Elm Grove	11,897	20,905	18,173	20,180	18,137	18,137	19,000	-6%
Joint Recreation Program	2,865	3,171	4,773	5,860	1,347	1,500	1,500	-74%
Baseball	10,066	12,646	11,190	12,165	12,570	12,055	14,000	15%
Fitness Classes	11,719	12,124	12,207	12,800	11,005	9,100	10,500	-18%
Concession Sales	1,400	1,667	1,652	2,000	2,089	2,089	2,100	5%
Gazebo Reservation Fee	4,543	9,468	10,367	10,500	12,350	12,350	13,000	24%
Youth Activities	4,795	6,558	7,337	10,030	7,655	7,655	7,500	-25%
Misc Rec Revenue	911	939	191	350	203	205	200	-43%
Adult Programs	2,492	5,150	6,110	3,550	8,409	8,500	8,500	139%
Beer Garden	-	6,125	8,150	6,500	-	9,000	9,000	38%
July 4th sponsorships and fun run		1,960	6,270	6,500	6,436	6,436	6,500	0%
<b>revenue</b>	<b>155,356</b>	<b>205,580</b>	<b>184,155</b>	<b>190,870</b>	<b>193,173</b>	<b>199,512</b>	<b>209,650</b>	<b>10%</b>

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

Account Title	2020	2021	2022	2023			2024	% change 23-24
	Actual	Actual	Actual	budget	YTD	Estimate	Budget	
<b>Recreation Expenditures</b>								
Salaries and Wages	155,875	138,724	123,455	147,000	138,903	155,800	190,000	29%
WI Retirement	7,518	7,562	5,563	7,550		4,000	8,450	12%
WI Retirement-Employee	(3,787)	(3,736)	(2,737)	(3,775)		(2,000)	(4,225)	12%
Life Insurance	37	46	35	60			50	-17%
Social Security	11,772	10,516	9,298	11,250	10,626	11,950	14,500	29%
Health/Dental Insurance	8,336	8,174	18,662	22,730		2,000	8,800	-61%
Disability Insurance	79	101	86	80		25	85	6%
<i>wages and benefit subtotal</i>	<i>179,830</i>	<i>161,387</i>	<i>154,362</i>	<i>184,895</i>	<i>149,529</i>	<i>171,775</i>	<i>217,660</i>	<i>18%</i>
Utilities-Telephone	891	885	866	1,000	249	633	840	-16%
Utilities-Heating	1,735	2,186	6,363	5,000	1,919	2,400	3,500	-30%
Utilities-Electricity	11,448	12,350	10,781	10,000	10,078	11,000	11,000	10%
Operating Expenses	1,214	1,793	928	1,500	424	1,500	1,500	0%
Building and Grounds	11,090	12,702	10,241	7,500	4,626	7,500	7,500	0%
Program Expenses	3,363	3,024	3,952	4,000	2,437	4,000	4,000	0%
Pool Expenses	18,451	15,592	22,653	17,000	13,219	17,000	17,000	0%
Instructor Fees	8,029	12,326	10,735	9,000	11,244	12,000	12,000	33%
Joint Recreation Programs	625	1,528	3,319	5,000	511	2,500	1,500	-70%
Swimming Program	4,287	2,129	1,896	2,750	1,196	1,196	2,750	0%
Tennis Program	1,493	342	1,041	2,765	824	2,500	2,765	0%
Printing Expense	5,750	6,033	6,821	6,000	4,830	4,400	5,000	-17%
Soda/Snack Expense	2,126	437	804	1,500	550	550	1,000	-33%
Office Supplies and Misc	334	341	1,681	300		300	300	0%
Baseball Program	7,771	7,568	7,557	8,000	5,872	12,000	8,000	0%
Camp Elm Grove	1,391	1,473	1,456	2,000	564	564	1,500	-25%
Misc expense	2,439	1,428		2,000	3,213	3,200	3,000	50%
On-line registration fees	4,444	5,544	5,993	6,750	7,246	7,500	8,000	19%
software fee	4,714	4,721	5,511	6,000	5,339	5,339	6,000	0%
Training	884	20	1,250	1,500	-	1,500	1,500	0%
July 4th Celebration	123	15,861	21,543	21,500	20,640	20,640	21,500	0%
<i>other expense subtotal</i>	<i>92,602</i>	<i>108,283</i>	<i>125,391</i>	<i>121,065</i>	<i>94,981</i>	<i>118,222</i>	<i>120,155</i>	<i>-1%</i>
<b>expenditures</b>	<b>272,432</b>	<b>269,670</b>	<b>279,753</b>	<b>305,960</b>	<b>244,510</b>	<b>289,997</b>	<b>337,815</b>	<b>10.4%</b>
<b>Tax levy required</b>	<b>117,076</b>	<b>64,090</b>	<b>95,598</b>	<b>115,090</b>	<b>51,337</b>	<b>90,485</b>	<b>128,165</b>	



**Village of Elm Grove  
Library**

**Library Operations**

	2020 Actual	2021 Actual	2022 Actual	2023 estimate	2023 Budget	2024 Budget
Expenditures	431,730	452,277	472,438	472,345	504,220	545,620
<u>Revenue</u>						
Fines and Fees	5,342	7,177	8,865	8,900	7,500	9,000
Other Grants	11,333	223	1,882	712	44,723	45,000
Crossover Lending	33,471	38,702	41,875	44,723	712	1,000
Outside Revenue	50,146	46,102	52,622	54,335	52,935	55,000
Village Support	381,584	406,175	419,816	418,010	451,285	490,620

Library Gift Support            27,462        55,559        48,210

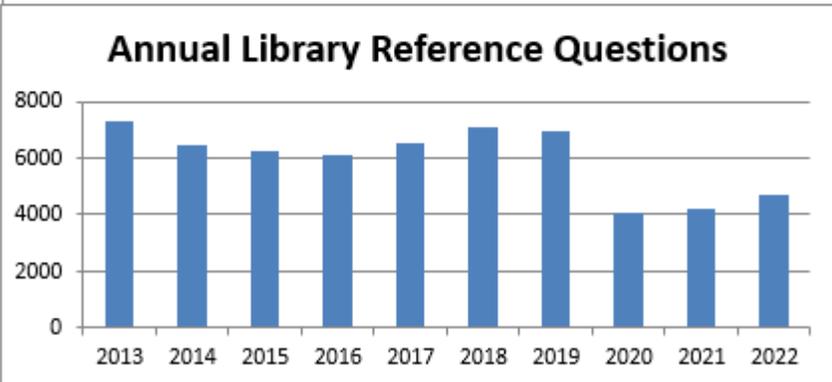
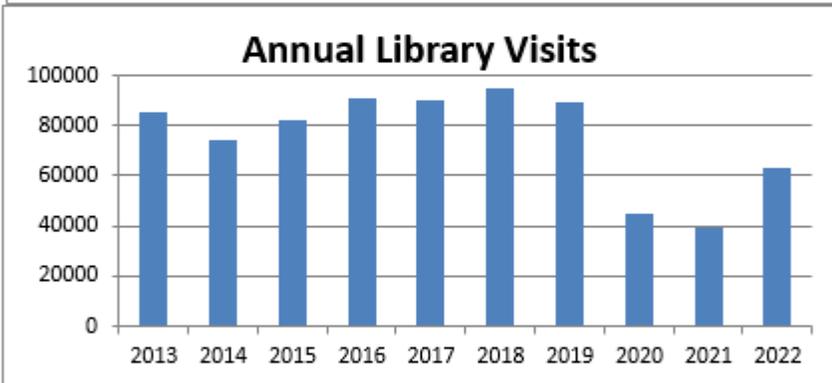
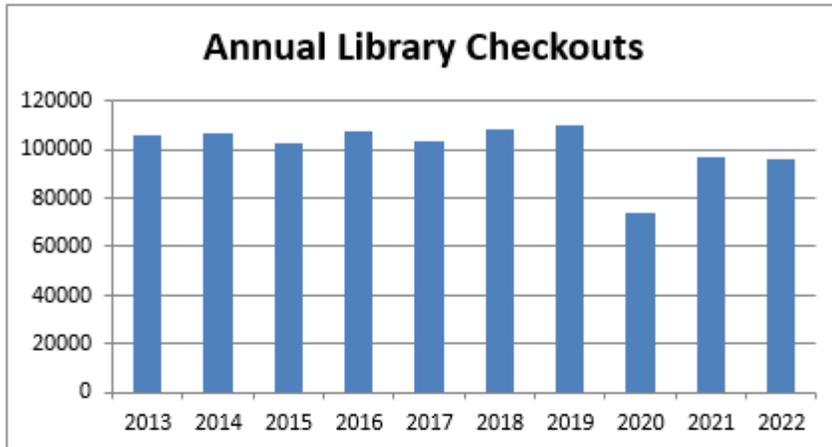
**PERSONNEL:**

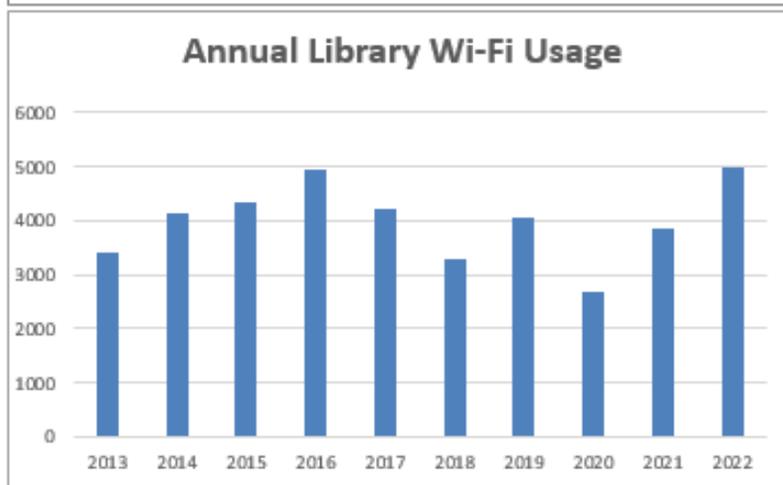
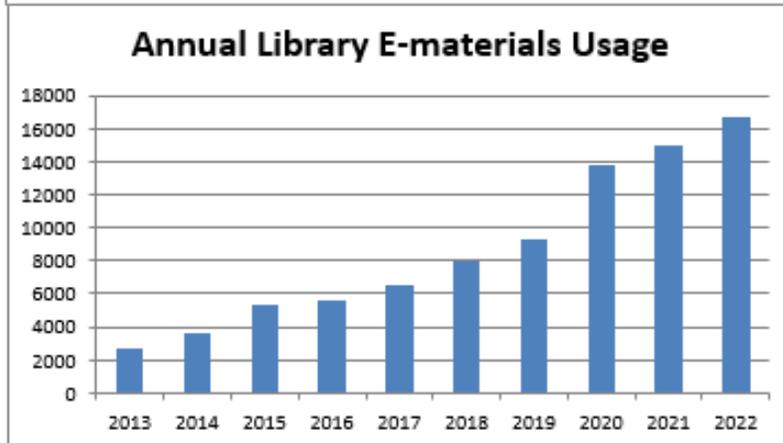
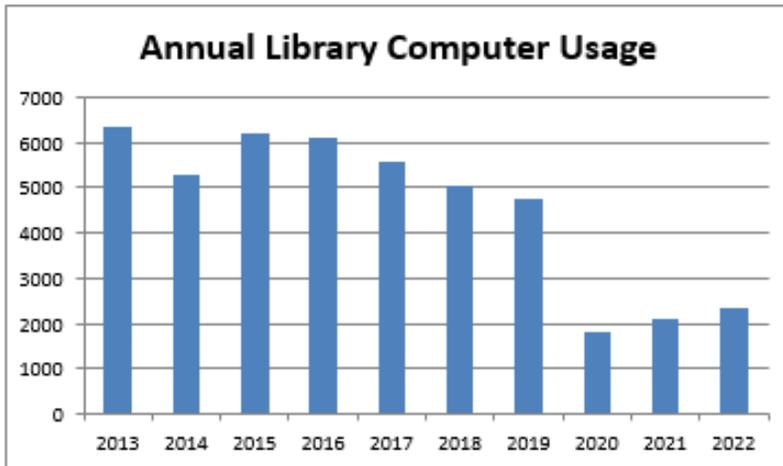
Full-time Equivalency FTE

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>
<b>Total</b>	<b>7.10</b>

Usage Statistics 2022 (from annual report)

Number of Elm Grove residents users:	3739
Library Hours per week	56
Square Footage of Library	9150
Number of Public Computers	13 includes 6 with internet access
Children’s programs:	114 programs, 3535 attendees
Young Adult programs	15 programs, 415 attendees
Adult programs:	50 programs, 1713 attendees
Total:	179 programs, 5663 attendees





**Village of Elm Grove  
Library Fund**

Account Name	2020 Actual	2021 Actual	2022 Actual	2023			2024 Budget	%change 23-24
				Budget	YTD	Estimated		
<b>Revenue</b>								
Tax Levy	396,770	406,110	407,505	437,885	437,885	437,885	437,220	0%
Crossover Lending	33,471	38,702	41,875	44,723	22,518	44,723	45,000	1%
Other State and County	496	223	1,882	712	712	712	1,000	40%
Misc Revenue	5,342	7,177	8,865	7,500	6,855	8,900	9,000	20%
Interest Income	1,192	335	1,529	1,400	5,625	11,625	12,000	757%
COVID grant	10,837							
Transfer fr General Fund			11,700					
Fund Balance Used	(16,380)	(270)	(918)	12,000			41,400	
<b>Total Revenue</b>	<b>431,728</b>	<b>452,277</b>	<b>472,438</b>	<b>504,220</b>	<b>473,595</b>	<b>503,845</b>	<b>545,620</b>	<b>8%</b>

<b>Expenditures</b>								
Salaries	282,929	298,361	312,636	325,000	227,124	313,000	369,500	14%
WI Retirement	33,321	32,120	32,196	34,600	22,120	33,500	40,000	16%
WRS Employee Share	(16,951)	(16,417)	(16,093)	(17,300)	(12,175)	(16,750)	(20,000)	16%
Life Insurance	900	765	807	1,000	718	725	1,000	0%
Social Security	21,793	23,478	24,515	25,250	18,104	24,300	28,900	14%
Health/Dental Insur	16,890	17,386	18,210	32,700	13,127	15,600	20,000	-39%
Disability Insur	248	261	242	315	198	325	325	3%
<b>Total Wages and Benefits</b>	<b>339,130</b>	<b>355,954</b>	<b>372,513</b>	<b>401,565</b>	<b>269,216</b>	<b>370,700</b>	<b>439,725</b>	<b>10%</b>
Books	27,360	28,090	30,317	30,000	21,508	30,000	30,500	2%
Children/Young Adult	9,262	10,844	9,536	9,300	6,155	9,300	9,500	2%
Audio/Visual Materials	5,669	6,833	6,010	6,500	3,490	6,500	6,500	0%
Periodicals	8,438	9,615	8,701	9,760	1,714	9,500	9,500	-3%
Electronic Materials		3,623	5,675	6,000	5,583	6,450	6,500	8%
<b>Total Materials</b>	<b>50,729</b>	<b>59,005</b>	<b>60,239</b>	<b>61,560</b>	<b>38,450</b>	<b>61,750</b>	<b>62,500</b>	<b>2%</b>
Dues/memberships	573	602	582	650	210	600	600	-8%
Professional Subscriptions	995	1,990		995	1,094	1,094	995	0%
Training/Conferences	15	839	309	1,000		-	900	-10%
Supplies & Equipment	9,739	7,663	7,055	7,500	5,986	7,500	7,500	0%
Copy Machine	2,455	1,091	1,764	1,500	1,363	1,900	1,900	27%
Computer Expense	25,529	21,339	24,976	23,500	22,847	23,500	26,000	11%
Telephone	514	-	480	750	51	750	750	0%
Postage	400	436	420	400	-	400	400	0%
Adult Programs	948	1,860	1,897	2,250	1,402	2,250	2,250	0%
Youth Programs	-	610	1,365	1,300	400	950	1,000	-23%
Mileage	183	344	288	500	205	300	350	-30%
Printing & Misc	520	544	550	750	690	750	750	0%
<b>total other expenditures</b>	<b>41,871</b>	<b>37,318</b>	<b>39,686</b>	<b>41,095</b>	<b>34,248</b>	<b>39,994</b>	<b>43,395</b>	<b>6%</b>
<b>Total Expenditures</b>	<b>431,730</b>	<b>452,277</b>	<b>472,438</b>	<b>504,220</b>	<b>341,914</b>	<b>472,444</b>	<b>545,620</b>	<b>8%</b>

**End Balance Reconciliation**

Fund Balance 1/1/23	27,101
plus est revenue	503,845
less est expenditures	(472,444)
estimated fund balance 12/31/23	<u>58,502</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 2022 due to difficulty in staffing the department 24 hours a day and competition from neighboring communities for trained people the Village made changes to its Paid On Call program to try and maintain staffing. The Administrative and Personnel Committee approved an additional increase to the program as of June 1, 2023 as the department determines an appropriate pay scale to retain current members and encourage new members in the competitive market.

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

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 began work in fall of 2022 and is continuing to explore opportunities that may be available for the long term.

Department Responsibilities

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

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

Account Name	2020 actual	2021 Actual	2022 Actual	2023			2024 Budget	%CHANGE 23-24
				Budget	YTD	Estimate		
Tax Levy	221,600	221,600	221,600	249,750	249,750	249,750	303,150	21%
Ambulance Fees	123,670	120,707	159,871	132,000	107,400	184,114	185,000	40%
Interest	1,381	404	2,524	1,500	11,954	18,000	18,000	1100%
COVID funds	2,554							
Transfer of ARPA funds				100,000	100,000	100,000		
Transfer from General Fund			100,000					
Fund Balance Applied	(29,513)	(2,199)		15,000			90,000	
<b>Total Revenue</b>	<b>319,692</b>	<b>340,512</b>	<b>483,995</b>	<b>498,250</b>	<b>469,104</b>	<b>551,864</b>	<b>596,150</b>	<b>20%</b>

Salaries-Admin	2,460	2,942	2,460	2,850	1,845	2,850	3,000	5%
Paid-on-Call Wages	169,982	165,559	168,817	311,000	210,415	340,000	384,000	23%
Police EMT wages	79,409	88,140	90,542	94,100	72,305	94,100	104,100	11%
WI retirement	11,415	15,896	16,705	19,500	14,490	19,000	22,500	15%
Employee WRs	(2,648)	(5,980)	(6,227)	(6,500)	(4,923)	(6,500)	(7,025)	8%
Social Security	19,080	19,405	19,738	31,250	21,669	33,450	37,525	20%
<b>wages and benefit subtotal</b>	<b>279,698</b>	<b>285,962</b>	<b>292,035</b>	<b>452,200</b>	<b>315,801</b>	<b>482,900</b>	<b>544,100</b>	<b>20%</b>
Fuel & maintenance	3,913	4,842	2,781	7,000	1,191	3,000	7,000	0%
Medical supplies	13,461	11,306	18,704	16,000	11,129	16,000	16,000	0%
Billing Fees	8,420	7,049	9,874	9,250	6,699	13,020	13,250	43%
Misc (incl software \$1900)	3,104	3,648	2,172	2,800	2,219	2,500	2,800	0%
Uniforms	-			1,000	415		1,000	0%
Communications	1,950	1,148	1,749	1,500	1,811	2,625	1,500	0%
Training	5,507	6,681	5,851	4,600	8,298	5,000	4,600	0%
Drill Payments	3,639	3,905	3,950	3,900	3,900	3,900	3,900	0%
New Equipment		15,971	22,201				2,000	
<b>other expense subtotal</b>	<b>39,994</b>	<b>54,550</b>	<b>67,282</b>	<b>46,050</b>	<b>35,662</b>	<b>46,045</b>	<b>52,050</b>	<b>13%</b>
<b>Total Expenditures</b>	<b>319,692</b>	<b>340,512</b>	<b>359,317</b>	<b>498,250</b>	<b>351,463</b>	<b>528,945</b>	<b>596,150</b>	<b>20%</b>

Available fund balance 1/1/23	159,745
estimated Revenue	551,864
estimated Expenditures	(528,945)
Estimated Fund Balance 12/31/23	182,664

**New Equipment**

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

<b>Assigned Fund Balances</b>	<b>1/1/2023</b>
ACT 102 Grant Funds	17,986
EMS Drill Funds	11,706
Donations- TEMS	885
Donations- Koening Estate	44,690
	<u>75,267</u>

5 pagers	2,024.00	2,000
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## **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 2023 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 Name	2020 Actual	2021 Actual	2022 Actual	2023			2024 Budget	%change 23-24
				Budget	YTD	Estimate		
<b>Revenue</b>								
Sewer Levy for Cap Charge	1,220,000	1,100,000	550,000	348,000	348,000	348,000	348,000	
<b>Total Tax Levy</b>	<b>1,220,000</b>	<b>1,100,000</b>	<b>550,000</b>	<b>348,000</b>	<b>348,000</b>	<b>348,000</b>	<b>348,000</b>	<b>0%</b>
User Charges -residential	829,554	881,049	1,342,892	1,507,000	1,519,056	1,519,056	1,525,000	1%
User Charges -commercial	210,865	210,467	315,767	313,000	248,732	313,000	322,000	3%
Interest Income	15,723	3,330	22,090	12,000	48,384	75,000	75,000	525%
Miscellaneous Income	400	144	102		185	200		
MMSD PPII funding						620,000		
<b>Total Revenue</b>	<b>2,276,542</b>	<b>2,194,990</b>	<b>2,230,851</b>	<b>2,180,000</b>	<b>2,164,357</b>	<b>2,875,256</b>	<b>2,270,000</b>	<b>4%</b>

<b>Expenditures</b>								
MMSD Capital Charges	1,385,822	1,425,242	1,344,658	1,297,500	1,296,713	1,296,713	1,313,900	1.3%
MMSD User Charges	374,264	382,777	408,359	450,000	225,632	451,260	464,500	3.2%
Inspection/Engineering	9,656	13,959	12,307	15,000	13,021	15,000	15,000	0.0%
Repair/maintenance	38,209	67,001	153,300	75,000	23,259	75,000	50,000	-33.3%
Televising							28,800	
Cleaning							28,800	
Projects-PPII	740	6,718	10,649		13,556	620,000		
Projects- Elm Grove Rd f	68,169	7,250	52,853					
Bypass Pump replacement						105,000		
Commercial meter project				55,000				
City of Wauwatosa 124th							150,000	
Administrative Transfer	49,647	48,960	57,520	61,500	40,830	60,000	60,000	-2.4%
Legal and Audit	2,750	2,750	3,520	4,000	2,875	4,000	4,000	0.0%
Insurance	17,128	18,015	19,180	19,500	21,355	21,355	23,000	17.9%
Utilities/Misc	2,053	2,078	2,077	2,500	1,386	2,300	2,300	-8.0%
Trf to Stmwtr-Green Infra	140,000	200,000	100,000	100,000	100,000	100,000	100,000	0.0%
	<b>702,616</b>	<b>749,508</b>	<b>819,765</b>	<b>782,500</b>	<b>441,914</b>	<b>1,453,915</b>	<b>926,400</b>	
<b>Total Expenditures</b>	<b>2,088,438</b>	<b>2,174,750</b>	<b>2,164,423</b>	<b>2,080,000</b>	<b>1,738,627</b>	<b>2,750,628</b>	<b>2,240,300</b>	<b>7.7%</b>

rebuilt f/b 29,700

Fund Balance 1/1/23	1,601,141
plus est revenue	2,875,256
less est expenditures	<u>(2,750,628)</u>
estimated fund balance 12/31/23	1,725,769
advanced to Tif 2	<u>(850,588)</u>
Available fund balance	<u>875,181</u>

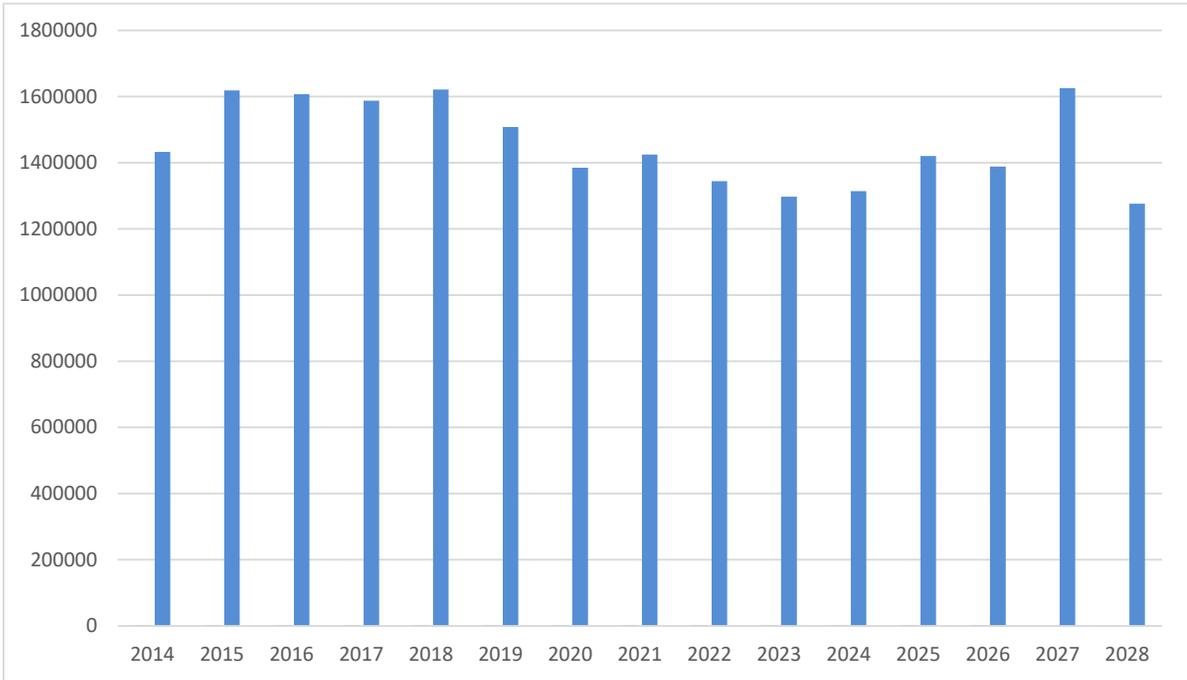
	sewer fees	increase	
2024	646.00	14.00	2.22%
2023	632.00	73.50	
2022	558.50	190.78	
2021	367.72	20.72	
2020	347.00	347.00	

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

<b>MMSD Capital Charge is based on Equalized Value</b>						
		Equalized Value	Actual/expected rate per MMSD**	Annual Charge	Increase	Due April of
2013	3.3% decrease	955,610,000	\$ 1.499	<b>1,432,459</b>		2014
2014	8.0% increase	1,030,237,100	\$ 1.571	<b>1,618,502</b>	<b>186,043</b>	2015
2015	2% increase	1,050,056,300	\$ 1.530	1,606,740	(11,762)	2016
2016	2.34% increase	1,074,675,300	\$ 1.477	<b>1,587,295</b>	<b>(19,445)</b>	2017
2017	2.44% increase	1,106,294,100	\$ 1.465	<b>1,620,953</b>	<b>33,658</b>	2018
2018	2.36% increase	1,132,773,400	\$ 1.331	<b>1,507,721</b>	<b>(113,232)</b>	2019
2019	7.19% increase	1,214,228,700	\$ 1.058	<b>1,385,174</b>	<b>(122,547)</b>	2020
2020	2% increase	1,244,717,100	\$ 1.145	<b>1,425,201</b>	<b>40,027</b>	2021
2021	1.42% increase	1,262,365,300	\$ 1.065	<b>1,344,419</b>	<b>(80,782)</b>	2022
2022	13.95% increase	1,438,417,700	\$ 0.902	<b>1,297,453</b>	<b>(46,966)</b>	2023
2023	9% increase	1,551,074,200	\$ 0.847	<b>1,313,760</b>	<b>16,307</b>	2024
2024	estimate 3.0% increase	1,597,606,426	\$ 0.889	<b>1,420,272</b>	<b>106,512</b>	2025
2025	estimate 3.0% increase	1,645,534,619	\$ 0.844	<b>1,388,831</b>	<b>(31,441)</b>	2026
2026	estimate 3.0% increase	1,694,900,658	\$ 0.959	<b>1,625,410</b>	<b>236,579</b>	2027
2027	estimate 3.0% increase	1,745,747,678	\$ 0.731	<b>1,276,142</b>	<b>(349,268)</b>	2028
2028	estimate 3.0% increase	1,798,120,108	\$ 0.400	<b>719,248</b>	<b>(556,894)</b>	2029
2029	estimate 3.0% increase	1,852,063,711		-	<b>(719,248)</b>	2030

*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	2020	2021	2022	2023			2024	% change 23-24
	Actual	Actual	Actual	Budget	YTD	Estimate	Budget	
<b>Revenue</b>								
<b>Operating Revenue</b>								
Tax Levy	175,000	170,500	170,500	170,500	170,500	170,500	170,500	0%
Stormwater Utility Fee	446,998	446,101	456,084	458,825	420,215	458,825	470,470	3%
Culvert Installations	5,276	9,098	7,409	9,000	1,533	8,000	8,000	-11%
Interest Income	3,256	1,311	6,004	1,000	8,382	15,000	15,000	1400%
	<i>630,530</i>	<i>627,010</i>	<i>639,997</i>	<i>639,325</i>	<i>600,630</i>	<i>652,325</i>	<i>663,970</i>	<i>4%</i>
<b>Other Sources</b>								
NR216 Grant-State (\$49,083=50%)		49,083						
Grant-Underwood Creek				100,000		225,000		
Grants (Friends of Lake Michigan)			200,000					
City of Brookfield Support- Underwood Creek				60,750		53,750		
Trf from sewer -green infrastructure	140,000	200,000	100,000	100,000	100,000	100,000	100,000	
Transfer from General Fund	30,875		3,550					
Fund Balance Applied	(124,745)	(168,124)	415,873					
<b>Total Revenue</b>	<b>676,660</b>	<b>707,969</b>	<b>1,359,420</b>	<b>900,075</b>	<b>700,630</b>	<b>1,031,075</b>	<b>763,970</b>	<b>-15%</b>

<b>Expenditures</b>								
<b>Operating Expenses</b>								
Consulting Services	19,530	10,861	9,098	15,000	13,141	19,000	15,000	0%
Admin and DPW Labor	166,700	161,140	184,040	190,000	148,473	198,000	198,000	4%
Legal And Audit	4,150	4,150	5,394	4,500	2,750	4,150	4,150	-8%
Infrastructure Maintenance	64,410	60,502	82,140	60,000	93,436	110,000	85,000	42%
Pond maintenance	3,665	4,291	7,539	5,000	3,020	6,700	6,000	20%
Street Sweeping							11,000	
NR216 Permitting	31,686	11,350	11,067	7,500	4,782	8,500	10,000	
<i>subtotal</i>	<i>290,141</i>	<i>252,294</i>	<i>299,278</i>	<i>282,000</i>	<i>265,602</i>	<i>346,350</i>	<i>329,150</i>	<i>17%</i>
<b>Stormwater Projects</b>								
Underwood Creek Stabilization		29,819	217,903	100,000	114,304	120,000	-	
Creek Daylighting - now supported by TID2		31,137	444,621		21,883	21,883		
<i>subtotal</i>	<i>-</i>	<i>60,956</i>	<i>662,524</i>	<i>100,000</i>	<i>136,187</i>	<i>141,883</i>	<i>-</i>	
Trf to Debt Service (2025)	386,519	394,719	397,618	399,865	399,863	399,863	391,800	-2%
<i>subtotal</i>	<i>386,519</i>	<i>394,719</i>	<i>397,618</i>	<i>399,865</i>	<i>399,863</i>	<i>399,863</i>	<i>391,800</i>	<i>-2%</i>
<b>Total Expenditures</b>	<b>676,660</b>	<b>707,969</b>	<b>1,359,420</b>	<b>781,865</b>	<b>801,652</b>	<b>888,096</b>	<b>720,950</b>	<b>-8%</b>
							43,020	

Fund Balance 1/1/23	(63,582)
Revenue	1,031,075
expense	(888,096)
Fund Balance 12/31/23	<u>79,397</u>

Project needed within next 3-5 years- replacement of Village Green  
Culvert- current cost estimate+

## Village of Elm Grove Stormwater Residential Equivalency Unit Charge

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

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

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

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

**VILLAGE OF ELM GROVE**  
**Debt 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, 2023 the Village will have outstanding general obligation debt of

Type	Date of Issue	Interest Rate	Final Payment	Original Indebtedness	Balance 12/31/2023
<b>General Obligation</b>					
Refunding Bonds- Stormwater	2012	1.0-2.25%	2025	9,450,000	1,725,000
Capital Project Bonds	2019	2%-3%	2039	2,355,000	1,975,000
<b>State Trust Fund Loan</b>					
DPW Excavator	2020	4.50%	2025	190,000	78,037
Gebhardt Road Project	2023	5.25%	2043	1,000,000	1,000,000
Daylighting Underwood Creek	2023	5.25%	2043	178,150	178,150
					<u>\$ 4,956,187</u>

**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 \$342,000.

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, 2022 was \$226,000. The annual cost is included in the police health insurance budget.

## Debt Service Fund

Account Name	2020 Actual	2021 Actual	2022 Actual	2023			2024 Budget
				Budget	YTD	Estimate	
<b>Revenue</b>							
Tax Levy	146,813	187,304	189,360	191,435	191,435	191,435	268,690
Interest Income	2,653	42	12	250	286	570	1,500
Interest on Advance	3,449	510	13,614	500	28,750	42,500	42,500
<u>Interfund Transfers</u>							
From Stmwtr Utility	386,519	394,719	397,618	399,865	399,863	399,863	391,800
From Stmwtr TIF	610,073	639,273	647,673	654,923	654,923	654,923	560,891
total revenue	1,149,507	1,221,848	1,248,277	1,246,973	1,275,257	1,289,291	1,265,381
<b>Expenditures</b>							
Principal	1,977,918	1,065,598	1,099,603	1,132,600	1,132,600	1,132,600	1,037,162
Interest and fees	205,051	158,846	138,368	113,621	113,620	113,621	184,620
Transfer to Transportation Fund						40,000	40,000
total expenditures	2,182,969	1,224,444	1,237,971	1,246,221	1,246,220	1,286,221	1,261,782

\*\* interest includes an additional \$60,000 for new GO debt if issued for TIF daylighting project as per schedule

<b>Debt Service Fund Balance Summary</b>	
Balance at 1/1/23	877,322
revenue (per above)	1,289,291
expenditures	(1,286,221)
Est Balance at 12/31/23	880,392
Advanced to TIF fund	(850,000)
Est Available 12/31/23	30,392

**Village of Elm Grove  
Long-Term Debt  
12/31/2023**

	Balance @ 1/1/23	Additons	Payments	Balance @ 12/31/23	2024 Payments		
					Principal	Interest	total
Stormwater Project							
GO Refunding Bonds 2012	2,720,000		995,000	1,725,000	840,000	38,792	878,792
Capital Projects and HVAC							-
GO Bonds	2,075,000		100,000	1,975,000	100,000	47,944	147,944
State Trust Fund Loans							
DPW Excavoator	115,637		37,600	78,037	38,534	1,956	40,490
Gebhardt Road		1,000,000		1,000,000	49,764	30,493	80,257
Daylighting		178,150		178,150	8,865	5,433	14,298
	4,910,637	1,178,150	1,132,600	4,956,187	1,037,163	124,618	1,161,781

Summary of Notes:	Date of Issue	Interest Rate	Debt term	Original Amount	Balance 12/31/23
Stormwater Project					
GO Refunding Bonds 2012	2012	1.0-2.25%	2012-2025	9,450,000	1,725,000
Capital Projects and HVAC (splashpad and WTPR pathway)					
GO Bonds	2019	2%-3%	2020-2039	2,355,000	1,975,000
State Trust Fund Loans					
DPW Excavator	2020	2.50%	2021-2025	190,000	78,037
Gebhardt Rd	2023	5.25%	2024-2043	1,000,000	1,000,000
Daylighting	2023	5.25%	2024-2043	178,150	178,150
					<b>\$ 4,956,187</b>

<b>Village debt limit is 5% of equalized value</b>		
value	as of 1/1/23	\$ 1,611,607,000
	maximum	5%
		<u>\$ 80,580,350</u>
	add'l borrowing available	\$ 75,624,163

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

Funding Year Funding source	2012 GO debt for Flood Mangement project						2019 GO debt for HVAC, splashpad, WTPR pathway			STFL -DPW Excavator			STFL- Gebhardt Rd including pathway			STFL- Daylighting costs		
	Stormwater Utility			TIF #2			tax levy			tax levy			tax levy			TIF # 2		
	Principal	Interest	total	Principal	Interest	total	Principal	Interest	total	Principal	Interest	total	Principal	Interest	total	Principal	Interest	total
2024	375,000	16,800	391,800	465,000	21,593	486,593	100,000	47,944	147,944	38,534	1,957	40,491	49,763	30,493	80,256	8,865	5,433	14,298
2025	380,000	8,550	388,550	505,000	11,363	516,363	105,000	44,869	149,869	39,503	988	40,491	30,369	49,887	80,256	5,410	8,887	14,297
2026							105,000	41,719	146,719				31,963	48,293	80,256	5,694	8,603	14,297
2027							110,000	38,494	148,494				33,641	46,615	80,256	5,993	8,304	14,297
2028							115,000	35,119	150,119				35,285	44,972	80,257	6,286	8,012	14,298
2029							115,000	31,669	146,669				37,260	42,996	80,256	6,638	7,660	14,298
2030							120,000	28,744	148,744				39,216	41,040	80,256	6,986	7,311	14,297
2031							125,000	26,294	151,294				41,275	38,981	80,256	7,353	6,945	14,298
2032							125,000	23,716	148,716				43,341	36,915	80,256	7,721	6,576	14,297
2033							125,000	21,059	146,059				45,717	34,539	80,256	8,145	6,153	14,298
2034							135,000	18,213	153,213				48,117	32,139	80,256	8,572	5,726	14,298
2035							135,000	15,175	150,175				50,643	29,613	80,256	9,022	5,276	14,298
2036							135,000	12,053	147,053				53,228	27,028	80,256	9,483	4,815	14,298
2037							140,000	8,788	148,788				56,097	24,160	80,257	9,994	4,304	14,298
2038							140,000	5,375	145,375				59,042	21,214	80,256	10,518	3,779	14,297
2039							145,000	1,813	146,813				62,142	18,115	80,257	11,071	3,227	14,298
2040													65,363	14,893	80,256	11,644	2,653	14,297
2041													68,836	11,421	80,257	12,263	2,035	14,298
2042													72,449	7,807	80,256	12,907	1,391	14,298
2043													76,253	4,003	80,256	13,585	713	14,298
	755,000	25,350	780,350	970,000	32,955	1,002,956	1,975,000	401,044	2,376,044	78,037	2,945	80,982	1,000,000	605,124	1,605,124	178,150	107,803	285,953

	<u>Stormwater</u>			
	Tax Levy	Utility fee	TIF 2	total
2024	268,691	391,800	500,891	1,161,382
2025	270,616	388,550	530,660	1,189,826
2026	226,975	-	14,297	241,272
2027	228,750	-	14,297	243,047
2028	230,376	-	14,298	244,674
2029	226,925	-	14,298	241,223
2030	229,000	-	14,297	243,297
2031	231,550	-	14,298	245,848
2032	228,972	-	14,297	243,269
2033	226,315	-	14,298	240,613
2034	233,469	-	14,298	247,767
2035	230,431	-	14,298	244,729
2036	227,309	-	14,298	241,607
2037	229,045	-	14,298	243,343
2038	225,631	-	14,297	239,928
2039	227,070	-	14,298	241,368
2040	80,256	-	14,297	94,553
2041	80,257	-	14,298	94,555
2042	80,256	-	14,298	94,554
2043	80,256	-	14,298	94,554
	<u>4,062,150</u>	<u>780,350</u>	<u>1,288,909</u>	<u>6,131,409</u>

**VILLAGE OF ELM GROVE  
Transportation Fund**

**Transportation Fund**

For the past few years the Village has been working to develop a plan to address its aging road system and limitations on available funding due to levy limits in a market of rising costs. During the 2022 budget process the Village Board approved a new Transportation Fund and levied \$550,000 to be directed to the Village's transportation system. It was created with the intention to annually levy these dollars into a separate fund that can be carried from year to year providing a stable investment into transportation. The Village evaluated funding options at that time including special assessment, a transportation utility, wheel tax, levy options, and debt borrowing. The transportation fund was set up to fund not only roads but also bridges and pathways.

During the 2022 budget, the transportation fund was mapped out over the upcoming ten year period to demonstrate the funding that could be available. The Village roads are rated bi-annually and updated ratings are then available. Staff, public works committee and Village Board evaluate the road conditions annually and this 10 year schedule will be adjusted as specific road needs are identified.

Bridges are also rated bi-annually by an outside engineering firm. Dependent on the rating received bridges will be addressed through this fund.

During recent years there has been a strong community voice wanting to expand our pathway system. An ad hoc committee was created to recommend and prioritize pathway needs. The public works committee, finance committee, and Village Board will use these recommendations to expand and maintain the pathways.



## **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 1

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.

#### Amendment 2

The TIF was again amended in 2023 to extend the life 3 additional years as allowed by the state due to a change in taxing of technical colleges and to fund the daylighting of Underwood Creek in the downtown. The estimated cost of the daylighting is \$4,500,000 and it is the Village's intention to take this to referendum in April 2024 and if approved the Village will need to issue a general obligation borrowing for the project to be funded with the TIF increment and stormwater utility fees.

**TIF #2 Flood Management Summary**

	<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
Amendment #2	8/9/23	4/27/26	04/27/34

<u>Debt Obligations</u>	<u>Estimated Payoff Year</u>	<u>Estimated Balance at 12/31/22</u>
Heritage PayGo	2025	\$93,778
General Obligation Bonds	2025	\$970,000
General Fund Advance	2026	\$275,410
Sewer Fund Advance	2030	\$850,588
Debt Service Fund Advance	2033	\$850,000
New General Obligation Bonds for Amendment 2	2034	Not yet issued, estimated to be \$4,615,000

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

Account Name	2020 Actual	2021 Actual	2022 Actual	2023			2024 Budget
				Budget	YTD	Estimate	
<b>Revenue</b>							
Tax Increment -Initial Project	426,234	401,538	438,662	474,773	453,911	453,911	563,685
Tax Increment - MSP/Heritage	208,713	196,992	185,653	171,067	163,071	163,071	169,000
Total Tax Increment	634,947	598,530	624,315	645,840	616,982	616,982	732,685
State Computer Aid	9,160	9,160	9,160	9,160	9,160	9,160	9,160
Personal Property Aid	11,662	21,364	11,662	11,662	11,662	11,662	11,662
New Property Connection fees	5,827	-	-	-	-	-	
Outside Financing- STFL daylighting						178,150	4,615,000
	661,596	629,054	645,137	666,662	637,804	815,954	5,368,507

<b>Expenditures</b>							
Trf to Debt Service -TIF	610,073	639,273	647,673	654,923	654,926	654,923	500,891
Trf to Debt Service -TIF- interest new GO							60,000
Trf to General Fund	3,865	3,962	4,000	4,163	4,163	4,163	4,250
Developer Incentive- MSP/Heritage	120,395	87,010	96,982	72,452	80,105	71,298	78,434
Administrative Expense-Legal/Audit	1,550	6,550	1,550	4,550	7,525	7,525	9,000
Daylighting Expenses					181,115	200,000	4,500,000
Interest Expense on Advances	19,067	30,359	26,509	20,452	46,226	66,747	104,591
<b>subtotal- TIF expenditures</b>	<b>754,950</b>	<b>767,154</b>	<b>776,714</b>	<b>756,540</b>	<b>974,060</b>	<b>1,004,656</b>	<b>5,257,166</b>

**Outstanding Advances from funds**

General Fund (3% interest)	502,904	425,235	350,410		275,410	200,410
Sewer Fund (average LGIP interest 5%)	164,728	380,499	586,886		850,588	814,247
Debt Service (average LGIP interest 5%)	850,000	850,000	850,000		850,000	850,000
	1,517,632	1,655,734	1,787,296		1,975,998	1,864,657

Daylighting costs are as identified in the Ehlers prepared TID plan amendment.

Village of Elm Grove, Wisconsin																				
Tax Incremental District #2																				
Cash Flow Projection WITH Extension																				
Year	Projected Revenues										Expenditures			Balances						
	Tax Increments	Intergov. Revenue	Grant Funds	Other Revenue <sup>1</sup>	Proceeds of LT Debt	Transfer from Storm Water Fund	Total Revenues	G.O. Storm Water Imp. Bonds Series 2003	G.O. Storm Water Imp. Bonds Series 2005	G.O. Rfdg Bonds Series 2012A	G.O. Promissory Notes 4,615,000 Dated: 03/01/24 Prin (9/1) Est. Rate <sup>2</sup> Interest	MSP/ Develop. Incentive	Capital Exp.	Interest on Advances	Finance Expense	Admin. & Prof. Services	Total Expenditures	Annual	Cumulative <sup>3</sup>	Principal Outstanding
2006	32,116	11,085				43,200	135,891	127,410			347,003		10,881		4,217	625,402	(582,202)	(582,202)	6,285,730	2006
2007	106,706	15,228				121,934	145,820	169,880			30,582		5,673		3,864	351,954	(230,020)	(812,222)	6,215,250	2007
2008	224,156	11,003		154		235,312	143,634	169,880			18,768		3,557		3,864	336,146	(100,834)	(913,056)	6,144,750	2008
2009	368,867	12,660				381,527	164,878	169,880			338,315		1,275		150	333,175	(869,844)	(6,050,750)	6,050,750	2009
2010	477,472	12,900				490,372	161,870	169,880			716					334,308	(595,056)	(712,647)	5,956,750	2010
2011	437,809	14,090				451,899	163,562	169,880			701					359,304	(4,290)	(399,346)	5,862,950	2011
2012	341,594	13,420				355,014	167,307	24,332			361				650	354,263	(470,695)	(5,635,450)	5,635,450	2012
2013	475,181	7,733				482,914	125,471	55,208			277				650	409,187	(905,881)	(1,350,414)	5,045,000	2013
2014	435,349					435,349	114,426	122,160			997,128				1,100	1,436,226	(44,376)	(1,394,790)	4,690,000	2014
2015	455,763	6,876		67,706		530,345			459,773						4,650	548,829	(107,871)	(1,286,919)	4,280,000	2015
2016	496,909	7,544				504,453			507,673						7,140	603,723	(32,793)	(1,319,712)	3,820,000	2016
2017	698,151	8,814		4,629		711,594			549,473						5,228	657,975	(104,500)	(1,424,212)	3,310,000	2017
2018	616,239	8,943				625,182			590,273						5,320	725,696	(93,421)	(1,517,633)	2,770,000	2018
2019	610,076	11,120				621,196			610,073						5,415	755,017	(138,100)	(1,655,733)	2,190,000	2019
2020	634,947	20,822		5,827		661,596			639,273						5,611	764,161	(119,023)	(1,774,756)	1,590,000	2020
2021	598,530	30,524				629,054			647,673						8,713	752,683	(114,878)	(1,889,634)	970,000	2021
2022	624,315	20,822				645,137			485,593						6,000	5,314,279	(55,850)	(1,945,484)	5,120,000	2022
2023	616,982	20,822		5,625	4,615,000	5,258,429			515,363						6,000	1,148,705	(210,901)	(2,156,385)	4,205,000	2023
2024	616,982	20,822				937,804									6,000	614,504	207,300	(1,949,085)	3,785,000	2024
2025	616,982	20,822				821,804									6,000	605,503	216,301	(1,732,784)	3,355,000	2025
2026	616,982	20,822				821,804									6,000	600,914	220,890	(1,511,893)	2,910,000	2026
2027	616,982	20,822				821,804									6,000	590,828	230,976	(1,280,917)	2,455,000	2027
2028	616,982	20,822				821,804									6,000	580,089	241,715	(1,039,202)	1,990,000	2028
2029	616,982	20,822				821,804									6,000	573,608	248,196	(791,006)	1,510,000	2029
2030	616,982	20,822				821,804									6,000	561,433	260,372	(530,634)	1,020,000	2030
2031	616,982	20,822				821,804									6,000	553,079	268,725	(261,909)	515,000	2031
2032	616,982	20,822				821,804									6,000	547,558	274,247	(12,338)	0	2032
2033	616,982	20,822				821,804									6,000	547,558	274,247	12,338	0	2033
2034	616,982	20,822				821,804									6,000	547,558	274,247	12,338	0	2034
Total	15,037,969	463,447	300,000	83,941	4,615,000	1,656,000	1,322,920	1,178,510	6,569,788	4,615,000	681,809	618,084	5,844,131	1,039,814	115,700	22,144,019				Total

Table 3a – Cash Flow With 3-Year Extension

Requested Maximum Life Extension (Technical College Extension)

Projected TID Closure

Notes:

<sup>1</sup>Includes public charges for service, water connection fees, miscellaneous revenue and interest earnings on temporary investment of bond proceeds.

<sup>2</sup>Estimated rates are reoffering yields from Village of Saukville (Aa3) January 17, 2023 competitive sale.

<sup>3</sup>Year ending fund balances for 2021 and prior years are actual per Village's audited financial statements. Projected year end fund balances for 2022 and 2023 reflect estimated and budgeted figures as identified in the Village's 2023 Budget.

**Village of Elm Grove  
Tax Increment District #3**

From TIF #3 Project Plan

Creation

In accordance with Wisconsin Statutes Section 66.1105, the Village of Elm Grove Tax Increment District #3 was created to reduce blight in the area comprised of the School Sisters of Notre Dame property located on Watertown Plank Road and 5 adjacent parcels totaling to just under 40 acres. The district is being created to fund development incentives, other costs necessary to allow for redevelopment of the School sisters property and extend the water system from the development property west to just east of the railroad in the downtown area. This development is bringing Milwaukee water from the City of Wauwatosa into the Village. It will provide an opportunity for surrounding properties to obtain municipal water and future expansion opportunity for the Village.

**TIF #3 Development of SSND Property**

	<u>Creation Date</u>	<u>Late Date to Incur Project Costs</u>	<u>Final Dissolution Date</u>
District #3	4/2022	4/2044	4/2051

Per Project Cost Category in Project Plan

TID Grant (Village Financed)	\$8,466,000	Payable to developer when occupancy is granted
Municipal Revenue Obligation (PayGO)	\$9,800,000	Only payable if increment is generated and available after Village obligations
Water System Infrastructure	\$865,845	
Interest on LT Debt and related financing expenses	\$3,924,024	
Administrative Costs	\$200,576	
<b>Total</b>	<b>\$23,256,625</b>	

**Village of Elm Grove  
TIF #3 Special Revenue Fund**

Account Name	2022	2023			2024
	Actual	Budget	YTD	Estimate	Budget
<b>Revenue</b>					
Tax Increment -					79,000
Total Tax Increment	-	-	-	-	79,000
State Computer Aid					
Personal Property Aid					
Payments by residents for water laterals					
Outside Financing-					
	-	-	-	-	79,000

<b>Expenditures</b>					
MRO payment					
Administrative Expense-Legal/Audit	3,000		1,200	17,500	5,000
Contactoer Payment for private lateral installations					
Village Municipal water extension					53,500
<b>Total</b>	3,000	-	1,200	17,500	58,500
<b>fund balance</b>	(3,000)			(20,500)	-

TID 3 was created in 2022 to support the development of the School Sisters of Notre Dame property

**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  
Library Gift Fund**

Account Name	2020 Actual	2021 Actual	2022 Actual	2023			2024 Budget
				Budget	YTD	Estimate	
<b>Revenue</b>							
Donations	20,737	64,971	41,343		27,587		
Grants					373		
Interest	400	47	1,352		2,164		
<b>Revenue</b>	<b>21,137</b>	<b>65,018</b>	<b>42,695</b>	-	<b>30,124</b>	-	-

<b>Expenditures</b>							
Expenditures	27,462	55,559	48,210		33,143		

Balance                      \$ 55,573   \$ 65,032   \$ 58,148

**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.

**Village of Elm Grove  
Donation Fund**

Account Name	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 YTD	2023 Estimate	2024 Budget
<b>Revenue</b>							
Donations	31,425	30,802	18,831		26,389		
Donations for pathways					4,215		
Grant			25,000				
Interest	201	82	704		1,232		
<b>Revenue</b>	<b>31,626</b>	<b>30,884</b>	<b>44,535</b>	<b>-</b>	<b>31,836</b>	<b>-</b>	<b>-</b>

<b>Expenditures</b>							
Expenditures	13,325	22,020	27,204		47,579		
		-	-				

fund balance -year end                        **36,896**            **45,761**            **63,091**    

Current year expenditures

Park Pier	13,215
Flower baskets	2,647
Memorials-bench, brick, picnic tables	2,134
Tree Planting	5,810
Concerts in the Park	3,250
Movies in the Park	2,400
Police community cameras	9,141
Police- Flock (ALPERS) cameras	6,600
Police equipment/supplies	576
Fire Equipment	1,806
	<u>    <b>47,579</b>    </u>

**Balances available @**                        **1/1/2023**    

Miscellaneous	544
Flower Basket	375
Police	34,475
EMS for training	8,050
Recreation -fish/concerts/movies/ AED	4,614
Playground	1,452
Trees for Park	6,815
Fire includes K Blaedow memorial	<u>    6,767    </u>
	<u>    <b>63,092</b>    </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 committed 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 and 2023 the Village had the following expenditures

<u>Expenditures</u>	
Keyless Door Lock system	140,700
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	16,700
Security Fencing	87,175
Employee payments for COVID service	53,000
EMS Electrostatic air equipment	2,520
	<u>447,075</u>

The Village EMS department also received funding in additional for equipment, training, uniforms, and to fund the increased paid on call. Those funds need to be expended in 2023. A separate budget worksheet is presented for this EMS funding

**Village of Elm Grove  
ARPA Funds**

FUND 11

Account Name	2021 actual	2022 actual	2023 Budget	2023 YTD	2023 Estimate	2024 Budget
<b>Revenue</b>						
ARPA AID	321,136	321,136				
Interest	78	8,747		18,560	21,000	3,000
<b>Revenue</b>	<b>321,214</b>	<b>329,883</b>	<b>-</b>	<b>18,560</b>	<b>21,000</b>	<b>3,000</b>

<b>Expenditures</b>						
Expenditures						
Employee compensation and benefits	53,024					
Equipment	1,626	184,061			117,483	
2023 Projects						
Telephone system			51,500	-	-	51,500
security fencing			84,000	79,000	87,175	
Village hall parking lot lights			80,000	-	-	160,000
crosswalk replacement			17,000	-	-	17,000
<b>Expenditures</b>	<b>54,650</b>	<b>184,061</b>	<b>232,500</b>	<b>79,000</b>	<b>204,658</b>	<b>228,500</b>

fund balance -year end	266,564	412,386	<u><b>351,946</b></u>	<u>228,728</u>	3,228
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**Expenditures**

Keyless Door Lock system	140,700
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	16,700
Security Fencing	87,175
Employee payments for COVID service	53,000
EMS Electrostatic air equipment	2,520
	<u><u>447,075</u></u>

**Village of Elm Grove  
ARPA Funds**

FUND 11

Account Name	2022 actual	2023 Budget	2023 YTD	2023 Estimate	2024 Budget
<b>Revenue</b>					
ARPA AID	18,540	142,900	77,547	142,900	-
<b>Revenue</b>	<b>18,540</b>	<b>142,900</b>	<b>77,547</b>	<b>142,900</b>	<b>-</b>

<b>Expenditures</b>					
Expenditures					
EMS Equipment	16,109	42,900	19,693	42,900	
EMS training	1,379	1,052		1,052	
Trf to EMS Operations for POC		100,000	100,000	100,000	
<b>Expenditures</b>	<b>17,488</b>	<b>143,952</b>	<b>119,693</b>	<b>143,952</b>	<b>-</b>

fund balance -year end 1,052 \_\_\_\_\_ - -

In 2022 EMS received a one time grant of additional funding \$18540. 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.

In October of 2022 EMS received a 2nd grant of \$125660. Of this grant \$10,000 will be used for EMS equipment, \$16,433 for EMS supplies, and \$99,227 for support of the increased EMS on call pay.

**Village of Elm Grove  
2024 Capital Budget**

<b>Revenue</b>		
Tax Levy		469,000
Interest		75,000
Computer Aid		5,000
State Transportation Aid		60,000
User Fees		18,000
Sale of police vehicles		5,000
Sale of DPW equipment		12,500
Splash Pad Donation		5,000
	subtotal	649,500
Outside funding		-
	<b>Total Revenue</b>	<b>649,500</b>

<b>Expenditures</b>		
<b>General Government</b>		
		-
Roof Replacement- Village Hall- moved to 2024	-	-
<b>Police</b>		
Patrol Vehicles	101,000	101,000
<b>Fire</b>		
Turnout Gear and Equipment	24,600	
Contracted Procedure Review	8,500	
		33,100
<b>EMS</b>		
		-

<b>Public Works</b>		
2 wh drive Pickup	45,000	
2 zero-turn mowers	30,400	
Pole building for storage	181,000	
DPW roof replacment	84,400	
		340,800

<b>Infrastructure</b>		
Village Hall Parking Lot Repaving- moved to 2025	-	-

<b>Recreation</b>		
Basketball court reconstruction	60,000	
2nd diving board and stand- moved to 2028	-	
ADA accessible pool chair	6,500	
Comprehensive Outdoor recreation plan	25,000	
		91,500

<b>Library</b>		
Computer Replacements	19,900	
Children's education stations	7,500	
		27,400

<b>New Equipment</b>		
7 laptops for Trustees for electronic materials	5,000	
Ballistic vests	2,100	
Indentix printer	1700	
squad radar	2,600	
Truck box-for swap loader	6,000	
Gutters for village hall	7,320	24,720

<b>Total Expenditures</b>	<b>618,520</b>
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**Village of Elm Grove  
5 Year Capital Budget  
Years 2024-2028**

Department/Capital Item	2024	2025	2026	2027	2028	TOTALS
<b>Summary</b>						
<u>Expenditures Scheduled</u>						
General Government	-	176,000	50,000	275,000	110,000	611,000
Police Department	101,000	52,000	110,000	168,000	115,000	546,000
Fire Department	33,100	20,500	24,600	23,575	728,300	830,075
Emergency Medical Services	-	-	65,000	-	300,000	365,000
Public Works	340,800	361,925	606,800	60,000	410,000	1,779,525
Infrastructure	-	250,000	400,000	-	-	650,000
Recreation	91,500	27,500	10,000	57,500	121,000	307,500
Library	27,400	19,500	-	8,350	-	55,250
subtotal	593,800	907,425	1,266,400	592,425	1,784,300	5,144,350

<u>Annual Funding</u>						
New Equipment	24,720	25,000	25,000	25,000	25,000	124,720
Fire Equipment Funding -annual	50,000	50,000	50,000	50,000	50,000	250,000
<b>Total planned expenditures</b>	<b>668,520</b>	<b>982,425</b>	<b>1,341,400</b>	<b>667,425</b>	<b>1,859,300</b>	<b>5,519,070</b>

<u>Revenue Sources other than Tax Levy</u>						
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	75,000	77,500	80,000	82,500	85,000	400,000
EGJG splash pad donation	5,000					5,000
DPW Equipment Sale/Trade in	12,500	12,500	61,500	-	43,000	129,500
Sale of police vehicles	5,000	2,500	5,000	2,500	5,000	20,000
Fire Truck funding					700,000	700,000
Solid waste fees to support equipme	18,000	18,000	18,000	18,000	18,000	90,000
Outside funding for DPW equipment		200,000				200,000
<b>Other revenue sources</b>	<b>180,500</b>	<b>375,500</b>	<b>229,500</b>	<b>168,000</b>	<b>916,000</b>	<b>1,869,500</b>
<b>Net Expenditures</b>	<b>488,020</b>	<b>606,925</b>	<b>1,111,900</b>	<b>499,425</b>	<b>943,300</b>	<b>3,649,570</b>
Funding per policy	100%	80%	60%	40%	20%	
<b>Funding Needed</b>	<b>488,020</b>	<b>485,540</b>	<b>667,140</b>	<b>199,770</b>	<b>188,660</b>	<b>2,029,130</b>

Estimated Fund balance 12/31/23	1,562,000
<b>Tax Levy Required</b>	<b>467,130</b>
2022 Levy	578,000
increase	(110,870)

<u>Additional Capital Funds</u>	<u>12/31/2022</u>	<u>12/31/2023</u>
Fire Truck Replacement	418,500	468,500
SW User fees designated for front end and p-loaders	(30,300)	(12,300)
User fees designated for street sweeper	49,000	56,000
	<b>437,200</b>	<b>512,200</b>

**Village of Elm Grove  
5 Year Capital Budget  
Years 2024-2028**

Department/Capital Item	2024	2025	2026	2027	2028	total 24-28
<b>Summary</b>						
General Government	-	176,000	50,000	275,000	110,000	611,000
			-	-		-
Police Department	101,000	52,000	110,000	168,000	115,000	546,000
						-
Fire Department	33,100	20,500	24,600	23,575	728,300	830,075
						-
Emergency Medical Services	-	-	65,000	-	300,000	365,000
						-
Public Works	340,800	361,925	606,800	60,000	410,000	1,779,525
						-
Recreation	91,500	27,500	10,000	57,500	121,000	307,500
						-
Library	27,400	19,500	-	8,350	-	55,250
subtotal	593,800	657,425	866,400	592,425	1,784,300	4,494,350
Infrastructure	-	250,000	400,000	-	-	650,000
						-
<b>Total- funded at 20% annually</b>	593,800	907,425	1,266,400	592,425	1,784,300	5,144,350
						-

<b>General Government</b>						
						-
Computer Hardware, Software Network				225,000	60,000	285,000
Roof Replacement		121,000				121,000
Server room AC replacement completed 2023						-
Building upgrades- exterior			25,000	25,000	25,000	75,000
Building upgrades- interior			25,000	25,000	25,000	75,000
Downtown Master Plan		55,000				55,000
<b>General Government Total</b>	-	176,000	50,000	275,000	110,000	611,000

**Village of Elm Grove  
5 Year Capital Budget  
Years 2024-2028**

Department/Capital Item		2024	2025	2026	2027	2028	total 24-28
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<b>Police</b>							
Patrol Vehicles		101,000	52,000	110,000	67,000	115,000	445,000
Taser and body cameras- ongoing annual cost \$4765		was in 2025-moved to operations					-
911 Equipment Replacement		was in 2025 moved to operations					-
ALPERS Cameras- squad 2026, road 2027					20,000		20,000
Video Cameras for squads and lockup areas					20,000		20,000
Patrol Rifles		-	-	-	21,000		21,000
Mobile Data Terminals (squad laptops )		-	-	-	40,000		40,000
<b>Police Total</b>		<b>101,000</b>	<b>52,000</b>	<b>110,000</b>	<b>168,000</b>	<b>115,000</b>	<b>546,000</b>

<b>Fire</b>							
Turnout Gear and Equipment		24,600	20,500	24,600	23,575	28,300	121,575
Contracted Procedure Review		8,500					8,500
Fire Truck						700,000	700,000
							-
<b>Fire Total</b>		<b>33,100</b>	<b>20,500</b>	<b>24,600</b>	<b>23,575</b>	<b>728,300</b>	<b>830,075</b>

<b>EMS</b>							
							-
							-
Replacement of defibrillators/equipment				65,000			65,000
Ambulance						300,000	300,000
<b>EMS total</b>		<b>-</b>	<b>-</b>	<b>65,000</b>	<b>-</b>	<b>300,000</b>	<b>365,000</b>

**Village of Elm Grove  
5 Year Capital Budget  
Years 2024-2028**

Department/Capital Item		2024	2025	2026	2027	2028	total 24-28
<b>Public Works</b>							
Dump Truck with wing plow, spreader,tarp (2011)				205,000			205,000
Dump Truck with plow (2012)				205,000			205,000
Dump Truck with plow (2014)						205,000	205,000
2 wh drive pickup (replace 2010 1 ton)		45,000					45,000
1 Ton Dump Truck/Swap loader- (2015 F350)				140,000			140,000
Pickup Replacement with Vplow (2016) F250				48,000			48,000
Street sweeper (\$85,000 cost less stormwater fee and trade in)							- use annual service
Sign-utility bucket truck replacement			205,000				205,000
Zero-turn mower replacements (2)		30,400					30,400
Zero-turn mower replacement (1)			14,400				14,400
John Deere Gator				8,800			8,800
Pole building for storage		181,000					181,000
DPW roof replacement -carried over fr 2023		84,400					84,400
Salt Shed rehab including floor			59,125				59,125
DPW floor replacement in mechanical bays			23,400				23,400
DPW floor replacement- south bays			60,000				60,000
Repainting of exterior of DPW garages					60,000		60,000
Swap loader Replacement (2018)						140,000	140,000
Ventrac compact articulating tractor						65,000	65,000
							-
<b>Public Works Total</b>		340,800	361,925	606,800	60,000	410,000	1,779,525
<b>Infrastructure</b>							
Village Hall Parking Lot Repaving-			250,000	250,000			500,000
							-
Resurfacing of DPW facility				150,000			150,000
							-
<b>Infrastructure</b>		-	250,000	400,000	-	-	650,000

**Village of Elm Grove  
5 Year Capital Budget  
Years 2024-2028**

Department/Capital Item	2024	2025	2026	2027	2028	total 24-28
<b>Recreation</b>						
Pool/Splashpad renovations/upgrades		15,000		15,000		30,000
Baseball Diamond Renovation		12,500		12,500		25,000
Basketball court reconstruction	60,000					60,000
Tennis Court Resurfacing -courts 1-3				30,000		30,000
Playground Equipment-			10,000			10,000
Additional diving board and stand (2nd)					36,000	36,000
ADA accessible pool chair	6,500					6,500
Pool Liner replacement					85,000	85,000
Comprehensive Outdoor Recreation Plan	25,000					25,000
<b>Recreation Total</b>	<b>91,500</b>	<b>27,500</b>	<b>10,000</b>	<b>57,500</b>	<b>121,000</b>	<b>307,500</b>

<b>Library</b>						
Computer Replacements	19,900					19,900
4 Public computers and Staff Laptop and Tablet				8,350		8,350
Chidlren's education stations	7,500					7,500
Server		15,500				15,500
Public Catalog terminal replacement		4,000				4,000
<b>Library Total</b>	<b>27,400</b>	<b>19,500</b>	<b>-</b>	<b>8,350</b>	<b>-</b>	<b>55,250</b>

Total Capital requests to be funded over 5 years	593,800	907,425	1,266,400	592,425	1,784,300	5,144,350
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**Village of Elm Grove  
5 Year Capital Budget  
New Equipment Request 2024**

general government

7 laptops/tablets for Trustees for electronic materials	5000	5,000
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police

Ballistic vests 3@ \$700	2,100	
Identix printer	1,700	
Squad Radar	2,600	
		6,400

Public Works

truck box- Swap Loader	6000	
Gutter on Village Hall	7320	13,320

EMS

recreation

library

<b>total</b>	24,720
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