

**2025 Operating and Capital Budgets
including 2024 Tax Levy and 2025 User Fees**

*Approved by Village Board at
November 26, 2024 Meeting*

**Village of Elm Grove
2025 Budget
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**Village of Elm Grove
2025 Budget**

Tax Levy	
December 2023 levy	7,649,890
Allowable Increase	<u>79,810</u>
Maximum Levy Allowable	7,729,700
Proposed 2024 Levy	7,729,511
Increase from 2023	\$ 79,621
	% increase 1.04%
	Tax rate \$4.7359
Rate Decrease	-\$0.7001
% Rate Decrease	-12.88%
Current proposed levy above levy limits by <u>(189)</u>	

Property Value Information <i>(in thousands)</i>				
	Assessed Value		Equalized Values	
	w/o TID	full value	w/o TID	full value
as of 1/1/23	1,407,255	1,455,767	1,551,074	1,611,607
as of 1/1/24	<u>1,632,098</u>	<u>1,693,865</u>	<u>1,683,458</u>	<u>1,746,771</u>
change	224,843	238,098	132,384	135,164
% change	15.98%	16.36%	8.53%	8.39%

Change for Average Household			
		<u>2023</u>	<u>2024</u>
Average single family house value		591,200	626,768
Per Assessment (without condos)	Tax Rate	\$5.43600	\$4.73590
	Village Tax	\$3,214	\$2,968
	Tax Increase		-\$246
	Fees		
	Sewer	\$646.00	\$680.60
	Stormwater	139.73	141.13
	Solid Waste	358.00	369.00
	Total Fees	<u>1,143.73</u>	<u>1,190.73</u>
	Fee Increase		<u>47.00</u>
	Net Change Taxes & Fees		-\$199.00

Village of Elm Grove
Tax Levy Historical Summary

Levy By Fund	2025	2024	2023	2022	2021	2020	2019
General Fund	5,214,171	5,103,330	4,971,670	4,748,020	4,484,570	4,280,665	4,211,590
Debt Service	284,912	268,690	191,435	189,360	187,304	146,813	
5 Year Capital Fund	396,901	469,000	578,000	607,450	733,327	741,250	709,500
Transportation Fund	550,000	550,000	550,000	550,000			
General Levy Subtotal	6,445,984	6,391,020	6,291,105	6,094,830	5,405,201	5,168,728	4,921,090
SPECIAL REVENUE FUNDS							
Library	445,000	437,220	437,885	407,505	406,110	396,770	393,000
EMS	343,027	303,150	249,750	221,600	221,600	221,600	200,000
Stormwater Operations	170,500	170,500	170,500	170,500	170,500	175,000	179,000
Sewer Fund	325,000	348,000	348,000	550,000	1,100,000	1,220,000	1,320,000
Special Revenue Levy Subtotal	1,283,527	1,258,870	1,206,135	1,349,605	1,898,210	2,013,370	2,092,000
Total Tax Levy	7,729,511	7,649,890	7,497,240	7,444,435	7,303,411	7,182,098	7,013,090
Levy Dollar Increase	79,621	152,650	52,805	141,024	121,313	169,008	153,310
Levy Percent Change	1.04%	2.04%	0.71%	1.93%	1.69%	2.41%	2.23%

Tax Rate Summary							
Assessed Value Tax Rate							
Assessed Value without TID	1,632,098	1,407,255	1,394,055	1,241,120	1,217,608	1,127,395	1,123,582
Tax Rate	4.7359	5.4360	5.3780	5.9982	5.9982	6.3705	6.2417
Tax Rate Percent Change	-11.94%	1.08%	-10.34%	0.00%	-5.84%	2.06%	-4.26%
Equalized Value Tax Rate							
Equal Value without TID	1,683,458	1,551,074	1,438,418	1,262,365	1,244,717	1,214,229	1,132,773
Tax Rate	\$ 4.5914	4.9320	5.2121	5.8972	\$ 5.8675	\$ 5.9149	\$ 6.1911
Tax Rate Percent Change	-11.91%	-5.37%	-11.62%	0.51%	-0.80%	-4.46%	-0.15%

Residential User Fee Summary							
Fees included in budget	2025	2024	2023	2022	2021	2020	2019
Sewer	680.60	646.00	632.00	558.50	367.72	347.00	335.80
Stormwater	141.13	139.73	138.35	136.98	135.62	134.28	132.94
Solid Waste	369.00	358.00	357.00	316.70	254.32	246.40	236.50
Total Annual Fee	1,190.73	1,143.73	1,127.35	1,012.18	757.66	\$727.68	\$705.24
Annual Increase	\$47.00	\$16.38	\$115.17	\$254.52	\$29.98	\$22.44	-\$0.42
	4.11%	1.45%	11.38%	33.59%	4.25%	3.18%	-0.06%
<i>Amount per Month for Fees</i>	\$99.23	\$95.31	\$93.95	\$84.35	\$63.14	\$60.64	\$58.77

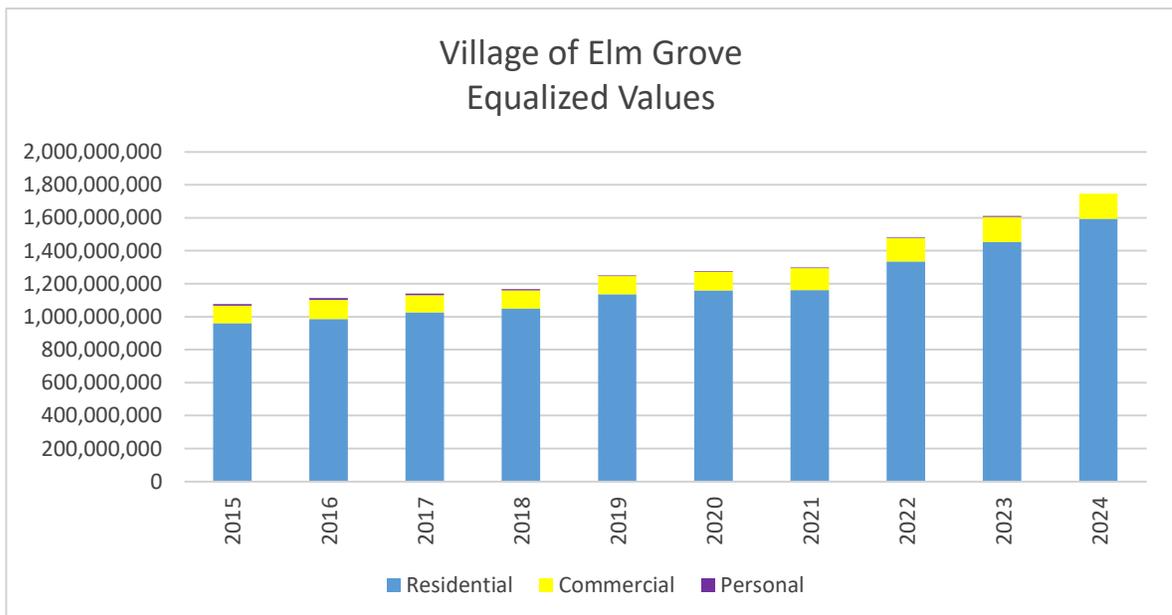
Village of Elm Grove January 2024 Property Values

Used for December 2024 Tax Bills - Funding for 2025 Budget

	<u>Assessed</u>	<u>Equalized</u>	
Residential	1,538,465,800	1,593,322,100	96.56%
Commercial	155,398,700	153,448,600	101.27%
Manufacturing	-	-	
Personal Property	-	-	
	<hr/>	<hr/>	
	1,693,864,500	1,746,770,700	96.97%
TID #2 increment	(47,168,235)	(48,706,400)	96.84%
TID #3 Increment	(14,598,300)	(14,606,300)	
	<hr/>	<hr/>	
total value without TID increment	1,632,097,965	1,683,458,000	96.95%

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%
2024	1,593,322,100	153,448,600	-	1,746,770,700	8.39%



**Village of Elm Grove
Expenditure Budgets
Comparison of 2024-2025**

	Original 2024 Budget	2024 Wage Increase per Resolution 052824B	Updated 2024 Budget	2025 Budget	Dollar Increase (Decrease)	% Increase/ Decrease
General Fund Operations						
General Government	1,555,295	18,250	1,573,545	1,657,930	84,385	5.36%
Inspections	157,350	-	157,350	171,675	14,325	9.10%
Municipal Court	116,920	1,515	118,435	122,060	3,625	3.06%
Dispatch	568,325	12,000	580,325	599,003	18,678	3.22%
Police	2,814,800	94,900	2,909,700	3,039,133	129,433	4.45%
Fire	363,920	1,485	365,405	385,370	19,965	5.46%
Public Works	867,225	14,950	882,175	895,075	12,900	1.46%
Solid Waste	756,850	2,090	758,940	778,125	19,185	2.53%
Forestry	168,945	2,610	171,555	173,166	1,611	0.94%
Recreation	337,815	6,530	344,345	323,620	(20,725)	-6.02%
Contingency	335,000	(173,900)	161,100	114,000	(47,100)	-29.24%
Transfer to other funds	-	-	-	-	-	-
General Fund - Subtotal	8,042,445	(19,570)	8,022,875	8,259,157	236,282	2.95%
Special Revenue Fund Operations						
Library	556,320	10,700	567,020	544,000	(23,020)	-4.06%
EMS	596,150	-	596,150	591,527	(4,623)	-0.78%
Sewer not incl PPII project and Tosa	2,092,365	2,065	2,094,430	2,330,623	236,193	11.28%
Stormwater - not including project below	727,755	6,805	734,560	712,300	(22,260)	-3.03%
Special Revenue - Subtotal	3,972,590	19,570	3,992,160	4,178,450	186,290	4.67%
Total Operating Expenditures	12,015,035	-	12,015,035	12,437,607	422,572	3.52%
<i>less Interfund transfers</i>	(491,800)	-	(491,800)	(488,550)	3,250	-0.66%
Total Operations	11,523,235	-	11,523,235	11,949,057	425,822	3.70%
TIF #2	757,183	-	757,183	645,862	(111,321)	-14.70%
TIF #3	58,500	-	58,500	61,000	2,500	4.27%
TIF trf to debt service	(560,891)	-	(560,891)	(516,363)	44,528	-7.94%
Net TIF other expenditures	254,792	-	254,792	190,499	(64,293)	-25.23%
Capital Projects						
Capital Fund Expenditures	618,520	-	618,520	703,870	85,350	87.87%
Sewer- TOSA 124th	150,000	-	150,000	150,000	-	100.00%
Stormwater Fund- project	-	-	-	-	-	-
Transportation Fund	1,455,000	-	1,455,000	1,505,000	50,000	96.68%
TIF #3 Developer Incentive	-	-	-	8,466,000	8,466,000	0.00%
TIF # 2 Daylighting	4,500,000	-	4,500,000	8,500,000	4,000,000	52.94%
Project expenditures	6,723,520	-	6,723,520	19,324,870	12,601,350	187.42%
Debt Service	1,261,782	-	1,261,782	1,189,825	(71,957)	-5.70%
Debt Trf to Transportation	40,000	-	40,000	-	(40,000)	-100.00%
ARPA Fund	228,500	-	228,500	113,890	(114,610)	-1.993718
Total Budgeted Expenditures	19,991,829	-	19,991,829	32,768,141	12,776,312	63.91%

**Village of Elm Grove
Estimated Fund Balance at December 31, 2024**

Change in Fund Balance 12/31/24														
	General Fund	Debt Service	5 Year Capital	Transportation	Sewer	Library	EMS	Storm Water	TIF #2	TIF #3	Donation	Library Gift	ARPA	Total
Balance at 12/31/23	2,408,557	881,415	2,231,237	975,061	1,729,242	60,892	227,553	340,551	(1,991,619)	(16,789)	70,210	51,135	235,940	7,203,185
Estimate 2024 Revenue	8,025,065	1,286,131		682,050	2,279,299	517,218	471,150	775,775	732,055	79,945	33,932	43,731	15,000	14,931,351
Estimate 2024 Expense	7,998,206	1,261,782		1,626,000	2,364,817	536,968	580,715	973,055	732,055	5,201	25,370	32,512	130,830	16,267,511
Estimated Balance at 12/31/24	2,435,416	885,764	2,231,237	41,111	1,643,724	40,942	117,988	143,271	(1,991,619)	57,955	78,772	62,354	120,110	5,867,025
Increase/(Decrease)	26,859	4,349	-	(933,950)	(85,518)	(19,750)	(109,565)	(197,280)	-	74,744	8,562	11,219	(115,830)	(1,336,160)
Fund Balance by Categories														
Unspendable														
Advanced to municipal water project	275,410													275,410
Advanced to TIF		850,000												1,700,588
Restricted														
K. Schmidt - fire														
ACT 102 Grant Funds							8,000							8,000
Koenig Estate							44,690							44,690
TEMS							885							885
Library												62,354		62,354
Debt Service		35,764												35,764
Committed														
for Fund Specific Use			2,231,237	41,111	793,136		19,813				78,772			3,164,069
Assigned														
Donations														
Drill Fund balance	16,000						4,600							20,600
For Next Year's Budget	150,000					29,000	40,000							
Unassigned Fund Balance	1,994,006	-	-	-	-	11,942	-	143,271	(1,991,619)	57,955	-	-	120,110	554,665
Total Estimated Fund Balance	2,435,416	885,764	2,231,237	41,111	1,643,724	40,942	117,988	143,271	(1,991,619)	57,955	78,772	62,354	120,110	5,867,025
Fund Balance Policy - Unassigned			1,994,006											
General Fund Operating Budget			8,259,157											2,477,747
policy parameter - 15%			1,238,874											2,160,006
policy parameter - 25%			2,064,789											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.

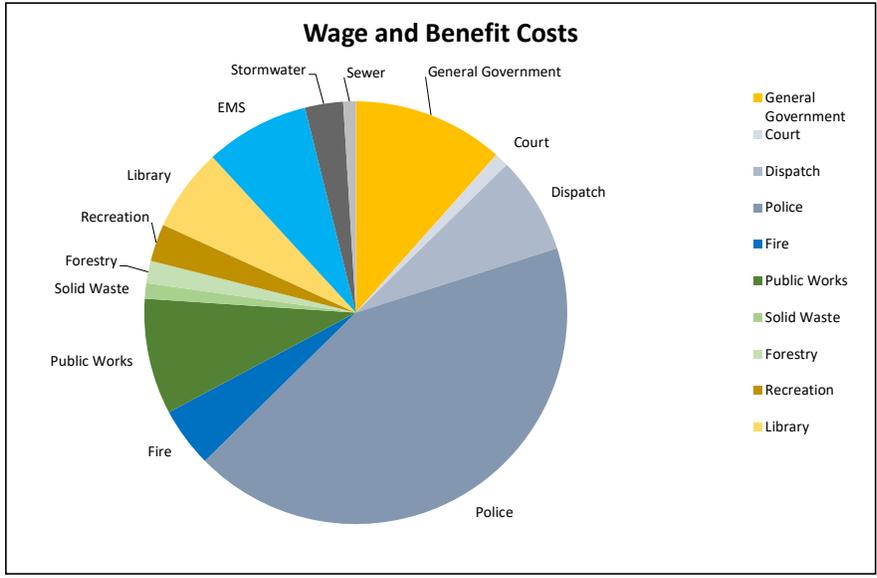
**Village of Elm Grove
Wages and Benefits
2025 Budget**

Department	Wages	Overtime	FICA	WRS	Employee WRS	Health/Dental	Life	Disability	2025 Budget Total	2024 Estimated Total	% chg 24-25
General Government	\$ 570,000	\$ 2,500	\$ 43,605	\$ 79,230	\$ (39,615)	\$ 132,000	\$ 1,750	\$ 2,700	\$ 792,170	\$ 765,025	3.5%
Court	\$ 65,960	\$ -	\$ 5,050	\$ 7,300	\$ (3,250)	\$ -	\$ -	\$ -	\$ 75,060	\$ 72,595	3.4%
Dispatch	\$ 350,000	\$ 21,000	\$ 28,359	\$ 51,569	\$ (24,325)	\$ 79,000	\$ 1,000	\$ 500	\$ 507,103	\$ 483,545	4.9%
Police	\$ 1,941,500	\$ 80,000	\$ 148,525	\$ 426,742	\$ (134,934)	\$ 448,000	\$ 3,500	\$ 1,800	\$ 2,915,133	\$ 2,716,060	7.3%
Fire	\$ 275,473	\$ -	\$ 21,582	\$ 14,600	\$ (5,535)	\$ -	\$ -	\$ 6,900	\$ 313,020	\$ 292,904	6.9%
Public Works	\$ 450,000	\$ 6,000	\$ 34,425	\$ 62,550	\$ (31,275)	\$ 82,000	\$ 1,500	\$ 675	\$ 605,875	\$ 618,062	-2.0%
Solid Waste	\$ 59,500	\$ -	\$ 4,750	\$ 6,750	\$ (3,375)	\$ 13,000	\$ -	\$ -	\$ 80,625	\$ 74,900	7.6%
Forestry	\$ 78,500	\$ 2,000	\$ 6,005	\$ 10,912	\$ (5,456)	\$ 25,015	\$ 600	\$ 90	\$ 117,666	\$ 103,593	13.6%
Recreation	\$ 170,000	\$ -	\$ 13,005	\$ 8,609	\$ (4,279)	\$ 8,800	\$ 50	\$ 85	\$ 196,270	\$ 185,280	5.9%
Total General Fund	\$ 3,980,933	\$ 111,500	\$ 305,306	\$ 688,262	\$ (252,044)	\$ 787,815	\$ 8,400	\$ 12,750	\$ 5,602,922	\$ 5,311,964	5.5%
Library	\$ 366,272	\$ -	\$ 28,020	\$ 40,000	\$ (20,000)	\$ 20,000	\$ 1,000	\$ 325	\$ 435,617	\$ 430,413	1.2%
EMS	\$ 492,500	\$ -	\$ 37,676	\$ 21,525	\$ (7,124)	\$ -	\$ -	\$ -	\$ 544,577	\$ 540,015	0.8%
Stormwater	\$ 135,600	\$ -	\$ 15,300	\$ 27,800	\$ (13,900)	\$ 35,200	\$ -	\$ -	\$ 200,000	\$ 190,000	5.3%
Sewer	\$ 45,409	\$ -	\$ 4,973	\$ 9,035	\$ (4,518)	\$ 10,100	\$ -	\$ -	\$ 64,999	\$ 65,000	0.0%
Total Wages & Benefits	5,000,714	111,500	391,275	766,622	(297,586)	853,115	9,400	13,075	6,648,115	6,537,392	4.8%

Total Wages + Overtime **5,112,214** **Village WRS Cost - Net** **\$ 489,036**

(297,586) **Employee Contributions**

Fire on call (195,000)
EMS on call (390,000)
Seasonal (110,000)
4,417,214



**Village of Elm Grove
2025 Wisconsin Retirement Rates**

<u>General Category of Employees</u>						
	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
<u>Components of Contribution</u>						
Employee Required	6.75%	6.75%	6.50%	6.80%	6.90%	6.95%
Employer Required	6.75%	6.75%	6.50%	6.80%	6.90%	6.95%
Total	13.50%	13.50%	13.00%	13.60%	13.80%	13.90%

<u>Public Safety Employees - Police and Fire Chief</u>						
	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
<u>Components of Contribution</u>						
Employee Required	6.75%	6.75%	6.50%	6.80%	6.90%	6.95%
Employer Required	11.65%	11.75%	12.00%	13.20%	14.30%	14.95%
Total Retirement	18.40%	18.50%	18.50%	20.00%	21.20%	21.90%
Duty Disability	0.17%	0.17%	0.08%	0.08%	0.08%	0.08%
Total	18.57%	18.67%	18.58%	20.08%	21.28%	21.98%

Village of Elm Grove
2025 Estimated Health Insurance Rates
Current United Healthcare Plan with Estimated Renewal of 0% Increase

Health Insurance - United

The Village pays 85% of monthly premium and employees pays 15%. 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>

2025 Rates	10% employee contribution			Cost per Hour based on 2080	
	<u>Employee</u>	<u>Village</u>	<u>Total Annual</u>	<u>hrs</u>	
	<u>Annual</u>	<u>Annual</u>		<u>Employee</u>	<u>Village</u>
United					
Single	1,331.16	7,543.44	8,874.60		
Average HRA Contribution		1,400.00	1,400.00		
	<u>1,331.16</u>	<u>8,943.44</u>	<u>10,274.60</u>	\$ 0.64	\$ 4.30
Family	3,496.68	19,814.16	23,310.84		
Average HRA Contribution		4,700.00	4,700.00		
	<u>3,496.68</u>	<u>24,514.16</u>	<u>28,010.84</u>	\$ 1.68	\$ 11.79

2024 Rates	10% employee contribution			Cost per Hour based on 2080	
	<u>Employee</u>	<u>Village</u>	<u>Total Annual</u>	<u>hrs</u>	
	<u>Annual</u>	<u>Annual</u>		<u>Employee</u>	<u>Village</u>
United					
Single	1,331.16	7,543.44	8,874.60		
Average HRA Contribution		1,400.00	1,400.00		
	<u>1,331.16</u>	<u>8,943.44</u>	<u>10,274.60</u>	\$ 0.64	\$ 4.30
Family	3,496.68	19,814.16	23,310.84		
Average HRA Contribution		4,700.00	4,700.00		
	<u>3,496.68</u>	<u>24,514.16</u>	<u>28,010.84</u>	\$ 1.68	\$ 11.79

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 estimated payout in 2024 will be: **\$ 5,657.58**

**Village of Elm Grove
Budget Summary
2025 Proposed Budget**

General Fund

Account Title	2021 Actual	2022 Actual	2023 Actual	2024		2025 Budget
				Budget	Estimate	
Revenue						
Taxes	4,484,571	4,748,324	4,971,671	5,103,330	5,103,330	5,214,171
Intergovernmental	634,214	625,122	794,751	909,120	923,610	933,057
Licenses & Permits	203,815	249,219	747,791	268,635	318,510	288,060
Fines, Forfeitures	112,578	138,530	173,851	155,000	160,000	155,000
Public Charges/Fees	547,910	681,932	770,752	772,560	777,380	783,802
Recreation Fees	203,620	177,885	208,746	209,650	205,842	213,150
Commercial Revenues	233,250	277,259	501,671	469,900	532,126	467,650
Total Revenue	6,419,958	6,898,271	8,169,233	7,888,195	8,020,798	8,054,890
Transfer in from TIF	3,962	4,000	4,163	4,250	4,267	4,267
Fund Balance Used/budgeted						
Fund Balance Used/Budgeted	1,303	(6,096)	(602,030)	150,000		200,000
Total Revenue And Budgeted Use of Fund Balance	6,425,223	6,896,175	7,571,366	8,042,445	8,025,065	8,259,157

(17,380)

Expenditures						
General Government	1,328,302	1,370,201	1,586,875	1,555,295	1,603,372	1,657,930
Inspections	114,105	142,420	464,324	157,350	189,000	171,675
Municipal Court	99,836	113,972	122,952	116,920	118,345	122,060
Dispatch	527,787	510,640	543,776	568,325	567,024	599,003
Police	2,329,254	2,352,232	2,567,367	2,814,800	2,821,516	3,039,133
Fire	282,921	281,194	316,596	363,920	364,818	385,370
Public Works	811,785	827,742	805,652	867,225	911,845	895,075
Solid Waste	502,719	652,824	719,227	756,850	737,900	778,125
Forestry	145,046	149,463	153,497	168,945	154,234	173,166
Recreation	269,670	281,406	291,100	337,815	310,652	323,620
Contingency	-	-	-	335,000	199,930	114,000
Transfer of funds	-	215,250	-	-	19,570	-
Total Expenditures	6,411,425	6,897,344	7,571,366	8,042,445	7,998,206	8,259,157

(44,239)

Increase 216,712

**Village of Elm Grove
Schedule of Revenues
General Government**

Account Title	2021 Actual	2022 Actual	2023 Actual	2024			2025 Budget	% chg 24-25
				Budget	YTD	Estimate		
<u>Taxes</u>								
Property Taxes	4,484,571	4,748,324	4,971,671	5,103,330	5,103,330	5,103,330	5,214,171	2%
Taxes Subtotal	4,484,571	4,748,324	4,971,671	5,103,330	5,103,330	5,103,330	5,214,171	2%
<u>Intergovernmental Revenue</u>								
State Shared Revenue	80,234	80,235	80,235	257,392	38,608	257,392	263,301	2%
Expenditure Restraint Program	73,225	71,155	81,012	22,890	22,889	22,890	22,890	0%
Fire Insurance Tax from State	44,009	47,039	53,615	53,615	58,708	58,708	58,708	9%
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	20,410	20,410	20,410	20,410	20,410	20,410	20,410	0%
Personal Property Tax Aid	15,312	18,563	18,563	18,563	18,564	18,564	31,909	72%
Misc. State Aid	-	-	1,297	1,000	-	11,000	-	-100%
Other Public Safety Grants	-	-	962	-	-	-	1,750	-
St of WI - Police Training Grant	4,001	2,720	3,040	-	859	3,000	6,000	-
Elmbrook School District (SRO)	-	-	139,410	138,250	35,883	138,250	143,089	4%
County Recycling Rebate	-	-	11,207	12,000	113	8,396	-	-100%
State Aid - COVID Grant	12,023	-	-	-	-	-	-	-
Intergovernmental Revenue Subtotal	634,214	625,122	794,751	909,120	487,284	923,610	933,057	3%
<u>License and Permits</u>								
Liquor License	8,255	8,440	19,035	9,000	9,020	9,020	9,000	0%
Operator License	3,350	2,365	3,750	3,600	1,570	2,500	3,250	-10%
Sign License Fee	85	115	105	75	130	130	100	33%
Cigarette License	400	600	500	500	500	500	500	0%
Dog & Cat License	2,753	2,489	2,261	2,500	444	1,000	1,500	-40%
Other Licenses	766	2,790	3,775	3,600	2,875	3,500	3,600	0%
Fire Inspection Fee	4,275	14,360	9,950	14,360	-	14,360	14,360	0%
Building Permits	126,132	149,215	550,274	165,000	174,728	200,000	180,750	10%
Electrical Permits	30,543	38,926	68,782	35,250	34,761	40,000	37,500	6%
Plumbing Permits	14,217	19,664	45,429	20,250	17,546	25,000	22,500	11%
Other Building/zoning fees	13,039	10,255	43,930	14,500	21,151	22,500	15,000	3%
License and Permits Subtotal	203,815	249,219	747,791	268,635	262,725	318,510	288,060	7%
<u>Fines, Forfeitures and Penalties</u>								
Court Fines Collected	170,633	210,410	264,478	240,000	161,861	240,000	240,000	0%
Court Fine Expense	(58,055)	(71,880)	(90,627)	(85,000)	(58,544)	(80,000)	(85,000)	0%
Fines, Forfeitures and Penalties Subtotal	112,578	138,530	173,851	155,000	103,317	160,000	155,000	0%

**Village of Elm Grove
Schedule of Revenues
General Government**

Account Title	2021 Actual	2022 Actual	2023 Actual	2024			2025 Budget	% chg 24-25
				Budget	YTD	Estimate		
<u>Public Charges for Services</u>								
General Government	3,416	5,474	5,323	4,000	6,148	6,500	5,000	25%
Public Safety	9,979	4,807	5,223	5,000	4,687	5,500	5,000	0%
Driveway/Roadcut	3,524	7,394	2,114	4,500	6,135	7,000	9,000	100%
Yard Waste Recycling	3,333	1,682	2,363	-	788	1,000	1,000	-
Leaf Bag Revenue	755	965	592	900	35	600	650	-28%
Solid Waste User Fee	525,043	659,870	752,977	756,000	755,280	755,280	761,402	1%
Special Brush Pickup (\$60)	1,860	1,740	2,160	2,160	900	1,500	1,750	-19%
<i>Public Charges for Services Subtotal</i>	<i>547,910</i>	<i>681,932</i>	<i>770,752</i>	<i>772,560</i>	<i>773,973</i>	<i>777,380</i>	<i>783,802</i>	<i>1%</i>
<u>Recreation Department</u>								
Swim Team	17,200	15,872	13,505	14,250	14,805	14,805	14,500	2%
Swimming Lessons	23,402	18,045	17,935	18,000	15,715	15,715	18,000	0%
Swimming Admission Fees	63,556	43,275	57,420	58,000	43,051	49,350	55,000	-5%
Pool Rentals	6,807	5,075	5,650	8,800	7,200	9,200	8,500	-3%
<i>Revenue from Swimming Pool</i>	<i>110,965</i>	<i>82,267</i>	<i>94,510</i>	<i>99,050</i>	<i>80,771</i>	<i>89,070</i>	<i>96,000</i>	<i>-3%</i>
Tennis Team	4,420	3,592	3,790	3,800	742	852	3,500	-8%
Tennis Lesson	6,475	5,780	7,918	8,000	4,140	4,140	7,500	-6%
Tennis Court Rental Fees	3,007	6,096	8,238	7,000	2,993	4,500	7,000	0%
<i>Revenue from Tennis</i>	<i>13,902</i>	<i>15,468</i>	<i>19,946</i>	<i>18,800</i>	<i>7,875</i>	<i>9,492</i>	<i>18,000</i>	<i>-4%</i>
Camp Elm Grove	20,905	18,173	18,138	19,000	22,958	22,958	20,000	5%
Joint Recreation Programs	3,171	4,773	1,140	-	408	1,522	1,000	-
Baseball	12,646	11,190	12,420	14,000	13,445	15,000	15,000	7%
Fitness Classes	12,124	12,207	11,250	10,500	9,188	10,750	10,500	0%
Children's Dance - New Berlin	-	-	-	1,500	-	-	-	-100%
Concession Sales	1,667	1,652	2,089	2,100	1,758	2,130	2,000	-5%
Beer Garden	6,125	8,150	12,690	9,000	-	12,500	12,500	39%
Gazebo Reservation Fees	9,468	10,367	12,775	13,000	11,930	13,280	12,000	-8%
Youth Activities	6,558	7,337	8,755	7,500	14,707	16,500	11,500	53%
4th of July Revenue	-	-	6,436	6,500	-	6,500	6,500	0%
Misc. Recreation Revenue	939	191	61	200	25	25	150	-25%
Adult Programs	5,150	6,110	8,536	8,500	4,405	6,115	8,000	-6%
<i>Recreation Department Subtotal</i>	<i>203,620</i>	<i>177,885</i>	<i>208,746</i>	<i>209,650</i>	<i>167,470</i>	<i>205,842</i>	<i>213,150</i>	<i>2%</i>

**Village of Elm Grove
Schedule of Revenues
General Government**

Account Title	2021 Actual	2022 Actual	2023 Actual	2024			2025 Budget	% chg 24-25
				Budget	YTD	Estimate		
Commercial Revenues								
Cable TV Franchise Fees (2.0%)	38,372	39,478	37,230	38,000	17,474	35,000	35,000	-8%
Insurance Dividends/Rebates	31,482	15,672	12,246	-	6,657	6,657	-	-
Worker Compensation Reimbursement	-	3,226	8,354	-	569	569	-	-
Interest Revenue	10,332	59,398	277,223	265,000	257,627	315,000	255,000	-4%
Interest on Advance to Water 3%	11,859	9,869	8,009	5,500	-	5,500	3,250	-41%
P-card rebate	4,717	4,404	4,102	4,400	2,127	4,400	4,400	0%
Cell Tower Revenue	136,488	145,212	154,507	157,000	146,557	165,000	170,000	8%
Commercial Revenues Subtotal	233,250	277,259	501,671	469,900	431,011	532,126	467,650	0%
Total Revenue	6,419,958	6,898,271	8,169,233	7,888,195	7,329,110	8,020,798	8,054,890	2%
Transfer from TIF for Admin Fee	3,962	4,000	4,163	4,250	4,267	4,267	4,267	
Total Revenues and Fund Balance (Useable)	6,423,920	6,902,271	8,173,396	7,892,445	7,333,377	8,025,065	8,059,157	2.11%

**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
Deputy Clerk/Finance Specialist	1
Finance Director	1
General Maintenance Employee	1
Administrative Assistant (1 part-time)	.5
Assessor	1
Total	7.5

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
- 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
- Deputy Clerk/Finance Specialist
 - Assist in managing village elections
 - Assist with Accounts Payable
 - Assist other department personnel with office tasks
 - Preparation of meeting materials
 - Telephone and front office citizen assistance
- 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
- Assessor
 - performs assessment services for improvements and annual Village-wide reassessment-
- General facilities maintenance
- Administrative Assistant
 - 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

**Village of Elm Grove
Schedule of Expenditures
General Government**

Account Title	2021	2022	2023	2024			2025	% chg 24-25
	Actual	Actual	Actual	Budget	YTD	Estimate	Budget	
<u>Wages and Benefits</u>								
Salaries	407,484	443,334	566,994	531,000	361,941	550,000	570,000	7.3%
Overtime	3,490	703	2,538	5,000	-	2,500	2,500	-50.0%
WI Retirement	54,322	54,723	70,511	73,600	42,418	75,900	79,230	7.6%
WRS Employee	(26,626)	(27,159)	(34,065)	(36,800)	(22,444)	(37,950)	(39,615)	7.6%
Life Insurance	1,941	2,489	2,356	2,500	1,344	1,500	1,750	-30.0%
Social Security	30,093	32,164	42,037	41,100	27,356	42,075	43,605	6.1%
Health/Dental Insurance	91,430	91,506	103,792	124,000	64,347	128,350	132,000	6.5%
Disability Insurance	2,478	2,652	2,656	2,700	1,530	2,650	2,700	0.0%
<i>Wages and Benefits Subtotal</i>	<i>564,612</i>	<i>600,412</i>	<i>756,819</i>	<i>743,100</i>	<i>476,492</i>	<i>765,025</i>	<i>792,170</i>	<i>6.6%</i>
<u>Other Expenses</u>								
Dues/Memberships	9,256	10,812	9,258	12,000	10,857	12,000	13,500	12.5%
Mileage	667	1,383	1,518	1,600	815	1,275	1,600	0.0%
Miscellaneous	3,864	5,159	5,576	5,000	3,207	5,000	5,000	0.0%
Election Inspectors	2,350	9,202	4,887	14,800	8,233	14,800	10,000	-32.4%
Printing-Elections	139	524	683	1,000	3,166	4,000	2,000	100.0%
Miscellaneous -Elections	2,738	4,791	2,188	4,000	2,470	4,000	4,000	0.0%
Licenses (Dog/Background Checks)	1,021	763	200	1,000	2,991	3,000	3,000	200.0%
Tax Roll Preparation/Printing	6,571	11,628	11,802	12,000	6,458	12,000	12,000	0.0%
WI Dept of Agriculture	800	800	838	750	788	788	800	6.7%
Auditing Fees	15,200	14,000	15,651	16,000	13,500	16,000	20,600	28.8%
Elmbrook Humane Society	8,925	8,925	8,925	8,925	6,694	8,925	8,925	0.0%
Office Equip Maintenance	1,068	1,500	1,908	1,500	196	500	1,500	0.0%
Village Copy Equipment	5,956	5,271	5,724	6,000	6,321	7,500	7,500	25.0%
Computer Support Contracted	-	-	64,650	-	-	-	-	-
Computer Maintenance	76,388	94,840	102,226	108,000	105,739	115,000	130,000	20.4%
Internet Expenses	52,526	57,278	64,690	64,100	57,414	66,165	74,000	15.4%
GIS Expense	11,887	10,036	18,922	15,000	14,410	15,000	18,000	20.0%
Assessment Services	114,551	78,871	8,691	6,000	5,890	6,050	6,500	8.3%
Budget Software			-	10,000	3,000	3,000	3,150	-68.5%
Building Cleaning-contracted	23,100	23,100	25,164	30,000	19,008	25,344	27,500	-8.3%
Payroll Services	6,677	6,338	6,696	7,400	3,366	7,250	7,400	0.0%
Flexible Benefit Administration	1,307	(307)	1,288	1,200	1,154	1,475	1,500	25.0%
HRA Administration	2,143	2,421	2,218	2,500	1,274	2,500	2,500	0.0%
Wildlife Management	-	3,500	-	500	-	-	500	0.0%
Deer Management	-	-	-	1,000	-	-	1,000	0.0%

**Village of Elm Grove
Schedule of Expenditures
General Government**

Account Title	2021 Actual	2022 Actual	2023 Actual	2024			2025 Budget	% chg 24-25
				Budget	YTD	Estimate		
Legal Expense	49,438	37,154	53,624	50,000	58,115	75,000	60,000	20.0%
Attorney Retainer	10,813	11,895	10,459	12,500	9,584	12,500	12,500	0.0%
GG Recruitment	-	-	-	-	23,706	23,706	-	-
Zoning/Ordinance Expense	4,425	2,790	1,947	3,500	1,195	1,945	3,500	0.0%
Utilities	80,846	90,194	85,485	97,000	48,606	95,000	97,000	0.0%
Blg Maintenance and Supplies	47,758	31,837	51,423	40,000	17,253	20,000	40,000	0.0%
Office Supplies	3,853	3,526	4,563	3,500	5,407	5,750	4,000	14.3%
Printing/Publications/Postage	8,667	14,871	14,084	14,300	5,585	12,000	14,500	1.4%
Uncollectible/Refunded Taxes	4,524	676	1,151	-	(126)	(126)	-	-
Elmbrook Senior Taxi	1,620	1,620	-	-	-	-	-	-
Community Relations		25	2,153	2,620	2,264	2,500	2,620	0.0%
<i>Other Expenses Subtotal</i>	<i>559,078</i>	<i>545,423</i>	<i>588,592</i>	<i>553,695</i>	<i>448,540</i>	<i>579,847</i>	<i>596,595</i>	<i>7.7%</i>
<u>Business Insurance</u>								
Gen Liab/ Crime/Commercial	42,181	32,121	32,609	33,300	19,120	33,300	33,966	2.0%
Professional Police Liability	20,596	20,630	21,827	23,200	11,021	23,200	23,664	2.0%
Business Property/Fire	14,748	16,380	18,037	18,500	19,252	18,500	19,240	4.0%
Vehicle	36,453	33,898	35,493	38,000	17,485	38,000	39,520	4.0%
Public Officials	18,836	29,570	32,850	33,500	17,275	33,500	35,175	5.0%
Workers Compensation	71,798	91,767	100,648	112,000	145,226	112,000	117,600	5.0%
<i>Business Insurance subtotal</i>	<i>204,612</i>	<i>224,366</i>	<i>241,464</i>	<i>258,500</i>	<i>229,379</i>	<i>258,500</i>	<i>269,165</i>	<i>4.1%</i>
Total Expenditures	1,328,302	1,370,201	1,586,875	1,555,295	1,154,411	1,603,372	1,657,930	6.6%

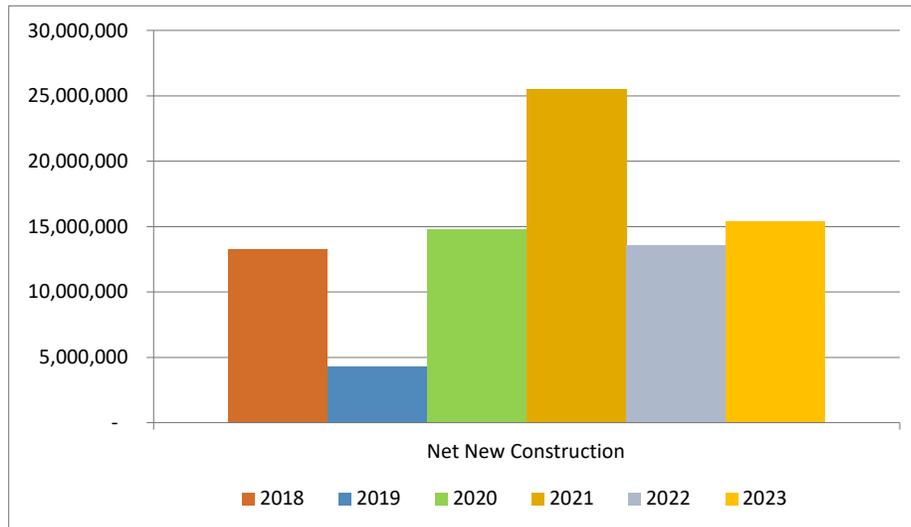
**Village of Elm Grove
Schedule of Revenues and Expenditures**

Inspections

Account Title	2021	2022	2023	2024			2025	% chg 24-25
	Actual	Actual	Actual	Budget	YTD	Estimate	Budget	
Inspection Costs - Contracted with SafeBuilt								
Building	81,388	99,806	386,354	115,500	125,940	140,000	126,525	9.5%
Electrical	19,804	26,635	44,849	24,675	22,640	28,000	26,250	6.4%
Plumbing	9,721	13,301	29,295	14,175	11,262	17,500	15,750	11.1%
Special	3,192	2,678	3,826	3,000	2,720	3,500	3,150	5.0%
Inspections	114,105	142,420	464,324	157,350	162,562	189,000	171,675	9.1%

Permit Revenue Including Plan Review							
Total Permit Revenue	170,892	207,805	664,484	220,500	227,035	265,000	225,000
% of costs to revenue	67%	69%	70%	71%	72%	71%	76%

Annual Permit Summary							
Year	2018	2019	2020	2021	2022	2023	2024 YTD
Total Permits Issued	983	987	898	912	977	941	813
Building Permits Issued	410	219	309	369	195	204	147
New Single Family Homes	3	5	4	3	1	1	0
Net New Construction	13,246,300	4,300,500	14,760,200	25,526,500	13,608,700	15,408,100	
% of Equalized Value	1.16%	0.37%	1.18%	0.71%	0.92%	0.96%	



Village of Elm Grove Municipal Court

Department Description:

Functions: This program provides for costs associated with the processing, prosecution, adjudication, and appeal of approximately 2,400 municipal cases per year, and all associated record keeping.

Personnel:

Judge	Part-Time Elected Position
Court Clerk (police department employee)	.6 FTE
Clerk (Assists on Court Night)	.1 FTE
Bailiff- Police Officer (overtime)	75 Hours/Year

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 driver's 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**

Municipal Court

Account Title	2021 Actual	2022 Actual	2023 Actual	2024			2025 Budget	% chg 24-25
				Budget	YTD	Estimate		
Judge's Salary	15,060	15,000	15,000	15,000	10,385	15,000	15,000	0.0%
Court Clerk Wages	42,086	41,434	43,645	44,095	33,190	45,000	47,000	6.6%
Court Bailiff	2,870	2,975	3,785	3,525	2,839	3,850	3,960	12.3%
WI Retirement	6,222	6,154	6,649	7,000	5,116	6,950	7,300	4.3%
WRS Employee	(2,792)	(2,764)	(2,901)	(3,000)	(2,222)	(3,105)	(3,250)	8.3%
Social Security	4,592	4,545	6,045	4,800	3,551	4,900	5,050	5.2%
Wages and Benefits Subtotal	68,038	67,344	72,223	71,420	52,859	72,595	75,060	5.1%
Office Supplies	1,982	3,308	3,283	3,000	529	3,000	3,000	0.0%
Judicial Education	1,097	1,290	1,129	1,500	900	1,250	2,000	33.3%
Legal Expense	28,644	41,230	45,047	40,000	30,362	41,000	41,000	2.5%
Misc Court Expenses	75	800	1,270	1,000	123	500	1,000	0.0%
Other Expenses Subtotal	31,798	46,628	50,729	45,500	31,914	45,750	47,000	3.3%
Municipal Court Total	99,836	113,972	122,952	116,920	84,773	118,345	122,060	4.4%

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. In late 2024 we are upgrading our 911 system and will become self-sufficient.

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**

Dispatch

Account Title	2021 Actual	2022 Actual	2023 Actual	2024			2025 Budget	% chg 24-25
				Budget	YTD	Estimate		
Salaries	306,255	277,206	320,997	328,250	207,365	335,000	350,000	6.6%
Overtime	20,718	49,568	20,077	21,000	11,008	21,000	21,000	0.0%
WI Retirement	43,123	42,267	45,844	48,600	20,751	46,230	51,569	6.1%
WRS Employee Share	(21,526)	(21,001)	(22,850)	(24,300)	(14,759)	(23,115)	(24,325)	0.1%
Life Insurance	636	585	704	600	731	975	1,000	66.7%
Social Security	23,507	24,434	25,976	27,400	16,244	25,628	28,359	3.5%
Health/Dental Insurance	91,769	70,245	73,392	79,000	50,736	77,352	79,000	0.0%
Disability Insurance	475	336	497	475	238	475	500	5.3%
<i>Wages and Benefits Subtotal</i>	<i>464,957</i>	<i>443,640</i>	<i>464,637</i>	<i>481,025</i>	<i>292,314</i>	<i>483,545</i>	<i>507,103</i>	<i>5.4%</i>
Uniforms/Clothing	-	428	217	300	215	500	1,000	233.3%
Communications-Radios	6,345	6,714	8,380	13,000	12,902	13,000	14,000	7.7%
Communications-Phone	6,460	6,758	8,499	6,600	5,584	7,000	7,000	6.1%
ProPhoenix/TIME	30,830	30,174	40,957	35,000	25,566	30,000	30,000	-14.3%
911 Maintenance	16,317	18,911	16,335	28,000	21,097	28,000	35,000	25.0%
Training/Conferences	1,468	1,873	3,645	2,500	2,628	3,000	3,000	20.0%
Recruitment	646	787	337	300	379	379	300	0.0%
Office Supplies/Printing	650	564	107	600	282	600	600	0.0%
Office Equipment	114	791	662	1,000	906	1,000	1,000	0.0%
<i>Other Expenses Subtotal</i>	<i>62,830</i>	<i>67,000</i>	<i>79,139</i>	<i>87,300</i>	<i>69,559</i>	<i>83,479</i>	<i>91,900</i>	<i>5.3%</i>
Total Expenditures	527,787	510,640	543,776	568,325	361,873	567,024	599,003	5.4%

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	10
School Resource Officer	1
Subtotal - Sworn Officers	19
IT manager	1
Administrative clerk	.4
Total	20.4

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.).

	2018	2019	2020	2021	2022	2023	2023 (-) 2022 Comparison	2023 vs Previous 5 Yr Average
TOTAL ACTIVITY	7,435	6,725	6,362	6,481	8,093	8,225	+1.63%	+17.18%
Complaints Investigated	3,734	3,867	3,971	3,955	3,833	3,838	+0.13%	-0.88%
Traffic Stops	3,701	3,858	2,391	2,526	4,260	4,387	+2.98%	+31.06%

Based on 2023 statistics- *

- Over 8000 activities annually;
- Investigating approximately 4,000 calls for service
- Conduct approximately 32,000 business checks annually
- Approximately 400 vacation home checks.
- Officers initiated approximately 4,400 traffic contacts, annually

*From 2023 Police Annual Report

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

Police								
Account Title	2021 Actual	2022 Actual	2023 Actual	2024			2025 Budget	% chg 24-25
				Budget	YTD	Estimate		
Salaries and Wages (SRO)	1,488,252	1,466,927	1,593,289	1,770,000	1,223,717	1,800,000	1,941,500	9.7%
Overtime	111,685	143,555	144,408	85,000	39,805	85,000	80,000	-5.9%
WI Retirement	291,169	295,292	338,035	387,500	182,734	383,040	426,742	10.1%
WRS Employee Share	(106,510)	(100,024)	(115,302)	(126,500)	(86,521)	(124,200)	(134,934)	6.7%
Life Insurance	3,365	2,273	2,561	2,800	2,524	3,370	3,500	25.0%
Social Security	115,886	117,214	125,139	142,500	92,157	137,700	148,525	4.2%
Health/Dental Insurance	356,387	352,995	386,051	448,000	252,219	429,500	448,000	0.0%
Disability Insurance	1,529	1,278	1,552	1,800	969	1,650	1,800	0.0%
Wages and Benefits Subtotal	2,261,763	2,279,510	2,475,733	2,711,100	1,707,604	2,716,060	2,915,133	7.5%
Uniform Cleaning/Allowance	1,543	1,899	1,737	2,500	778	2,000	2,000	-20.0%
New/Replacement Uniforms	6,263	7,172	8,051	6,000	8,172	9,000	7,000	16.7%
Mileage	140	-	-	-	-	-	-	-
Gasoline	21,683	25,587	25,546	35,000	18,833	29,000	30,000	-14.3%
Vehicle Maintenance	7,386	7,660	12,474	8,000	7,001	9,000	8,000	0.0%
Other Equipment	364	841	964	1,000	757	1,000	1,000	0.0%
FLOCK Cameras	-	-	-	12,000	6,493	12,000	10,000	-16.7%
Computer Software	-	-	2,500	2,700	2,663	2,663	3,000	11.1%
Building Security	-	-	-	-	-	-	1,000	-
Dues/Publication	1,702	1,001	1,330	1,500	840	1,500	1,500	0.0%
Firearms Expense/Training	7,001	7,428	7,151	7,000	4,489	7,000	8,000	14.3%
Training/Conferences	6,593	8,720	6,640	9,000	7,190	12,000	12,000	33.3%
Recruitment	7,605	3,614	6,670	1,000	1,812	1,812	1,000	0.0%
Office Supplies/Printing	2,709	2,624	3,371	2,500	987	2,500	2,500	0.0%
Office Equipment Maintenance	235	964	604	1,000	340	1,000	1,000	0.0%
Crime Prevention	550	1,511	400	2,000	1,224	2,000	4,000	100.0%
Investigative Supplies	1,683	1,999	4,835	2,500	1,757	2,660	2,500	0.0%
Tasers	-	-	-	-	-	-	19,000	-
Misc. Patrol/Crime Expenses	2,034	1,702	1,511	1,500	2,096	2,096	2,000	33.3%
SCIT/MIU	7,000	7,000	7,850	8,500	8,225	8,225	8,500	0.0%
Other Expenses Subtotal	67,491	72,722	91,634	103,700	73,657	105,456	124,000	19.6%
Total Expenditures	2,329,254	2,352,232	2,567,367	2,814,800	1,781,261	2,821,516	3,039,133	8.0%

*2024 Wages and Benefits include costs of school resource officer. Revenue for support from Elmbrook Schools also included and will offset

*2024 training and conferences includes the new state funding doubling the amount of funding reimbursement to municipalities for training and training aids

**VILLAGE OF ELM GROVE
FIRE DEPARTMENT**

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

The department currently operates the 6 vehicles below:

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

Fire Department Call Summary 2015-2023

	2015	2016	2017	2018	2019	2020	2021	2022	2023
Structure Fires	1		1	2	3	2	1	3	2
Vehicle Accidents/Rescues	17	25	14	18	16	14	20	16	20
Vehicle Fires	0	3	1	0	0	0	2	4	1
Power Lines/Arcing Equipment	21	17	18	6	9	9		14	13
Propane/ Gas Leak or Fire	2	3	7	5	10	12	6	11	8
Oil/Fuel Spills	4	0	1	4	0	0	0	0	0
Smoke/ Fumes / CO2 Detector	18	21	15	11	19	15	18	14	18
Rubbish/ Brush Fires	0	0	2	0	2	0	0	2	0
Flood Related Calls	0	0	0	0	0	0	0	1	0
Other Fires/ Electric Problems	3	3	4	4	7	4	29	2	1
False Alarms (automated)	32	27	23	34	17	18	39	49	40
Other false alarms	0	17	7	10	5	13	0	1	1
Mutual Aid Response	25	21	22	28	31	28	35	23	27
Misc Service Calls	21	0	0	5	11	6	9	0	4
	144	137	115	127	130	121	159	140	135

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

Fire Department

Account Title	2021 Actual	2022 Actual	2023 Actual	2024			2025 Budget	% chg 24-25
				Budget	YTD	Estimate		
Fire Chief, Inspector	41,133	42,049	43,123	46,150	32,069	47,000	49,025	6.2%
Daytime Employee Pay	36,050	32,206	35,832	35,200	18,072	31,500	31,448	-10.7%
Paid on Call Wages	124,872	123,435	154,564	190,000	90,316	180,000	195,000	2.6%
WI Retirement (VEG)	13,194	12,320	13,560	13,800	5,973	13,289	14,600	5.8%
WRS - Employee Share	(6,219)	(5,487)	(6,118)	(5,350)	(3,720)	(5,180)	(5,535)	3.5%
Social Security	15,447	15,138	17,650	20,850	10,745	19,775	21,582	3.5%
Health Insurance	-	-	-	-	-	-	-	-
Life/Disability Insurance	6,700	6,736	6,630	6,900	6,520	6,520	6,900	0.0%
<i>Wages and Benefits Subtotal</i>	<i>231,177</i>	<i>226,397</i>	<i>265,241</i>	<i>307,550</i>	<i>159,975</i>	<i>292,904</i>	<i>313,020</i>	<i>1.8%</i>
Drill Payments	10,200	10,200	10,241	10,200	10,200	10,200	10,200	0.0%
Special Response Team	2,520	2,470	2,470	2,470	2,470	2,470	2,600	5.3%
Truck Maintenance	21,102	21,270	21,069	20,000	21,883	35,000	30,000	50.0%
Supplies & Maintenance	9,595	11,838	5,713	10,000	6,313	10,000	10,000	0.0%
Uniforms/Clothing	699	562	102	1,200	310	1,500	1,200	0.0%
Computer Software	-	-	4,776	5,000	5,244	6,344	6,350	27.0%
Communications	2,310	2,311	2,036	2,250	947	1,250	2,250	0.0%
Dues/Subscriptions	2,054	2,954	2,276	2,000	2,491	2,000	5,000	150.0%
Fire Prevention	887	1,714	1,124	1,750	-	1,750	1,750	0.0%
Training/Conferences	2,377	1,478	1,548	1,500	995	1,400	3,000	100.0%
<i>Other Expenses Subtotal</i>	<i>51,744</i>	<i>54,797</i>	<i>51,355</i>	<i>56,370</i>	<i>50,853</i>	<i>71,914</i>	<i>72,350</i>	<i>28.3%</i>
Fire Total	282,921	281,194	316,596	363,920	210,828	364,818	385,370	5.9%

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

Department Description:

- 42 miles of public streets,
- stormwater and sewer maintenance,
- mowing and landscape of islands, boulevards and road sides,
- 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 Recycle Center
- storm sewers
- sanitary sewers
- ditching,
- paving
- Snow and ice removal.
- Maintenance of all Village owned vehicles and facilities.
- Assist with special events
- New in 2024- the DPW was reorganized to provide a more streamlined operation. This worked concurrently with the retirement of the Forester and elimination of the Public Works General position.

Personnel

Director of Public Works	1 FTE
Superintendent/Forester	1 FTE
DPW Foreman	1 FTE
Fleet Maintenance Mechanic	1 FTE
Laborer	4 FTE
Seasonal Maintenance	1.2 FTE includes seasonal workers at approximately 2200 hours

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

DPW

Account Title	2021 Actual	2022 Actual	2023 Actual	2024			2025 Budget	% chg 24-25
				Budget	YTD	Estimate		
Salaries and Wages	388,578	402,658	389,123	427,000	333,870	443,812	450,000	5.4%
Overtime	7,848	3,720	16,497	8,000	-	8,000	6,000	-25.0%
WI Retirement	48,038	48,997	52,100	57,500	25,887	61,246	62,550	8.8%
WRS Employee share	(23,500)	(24,037)	(25,610)	(28,750)	(20,535)	(30,623)	(31,275)	8.8%
Life Insurance	1,332	1,440	1,004	1,550	768	1,050	1,500	-3.2%
Social Security	30,157	29,841	30,358	33,300	24,278	33,952	34,425	3.4%
Health/Dental Insurance	61,550	76,103	70,169	90,000	61,332	100,000	82,000	-8.9%
Disability Insurance	572	593	602	675	360	625	675	0.0%
Unemployment	-	-	-	-	-	-	-	-
<i>Wages and Benefits Subtotal</i>	<i>514,575</i>	<i>539,315</i>	<i>534,243</i>	<i>589,275</i>	<i>425,960</i>	<i>618,062</i>	<i>605,875</i>	<i>2.8%</i>
Telephones/Alarms	2,782	2,843	2,895	3,200	3,984	4,484	3,200	0.0%
Utilities	12,639	14,883	16,486	17,500	13,076	17,500	18,000	2.9%
Bldg. & Grounds Maint.	5,028	3,181	11,842	5,000	4,822	6,000	6,000	20.0%
Gasoline and Diesel Fuel	38,031	49,021	37,658	45,000	34,410	47,500	47,500	5.6%
Equip Maint. & Supplies	50,256	86,259	62,337	55,000	63,364	70,000	65,000	18.2%
Signs, Posts, Line Painting	9,695	13,627	24,114	20,000	4,745	20,000	22,000	10.0%
Electricity-Street Lighting	16,571	16,806	13,762	13,750	7,049	13,750	14,000	1.8%
Street Light Repair	4,773	1,533	4,843	2,500	5,530	5,530	2,500	0.0%
Misc. Traffic Control	1,189	2,013	1,065	2,000	-	2,000	2,000	0.0%
Training/Conferences	2,485	2,409	5,257	2,500	165	1,000	2,500	0.0%
Uniforms	1,192	-	1,515	1,500	1,335	2,500	2,500	66.7%
Miscellaneous	5,594	1,742	1,958	2,000	1,453	2,000	2,000	0.0%
Consulting Services	65,115	7,634	2,082	8,000	5,377	8,000	8,000	0.0%
Facility Dude/Mobile 311	2,473	2,622	2,779	10,000	2,946	2,946	3,500	-65.0%
Pavement Maintenance	31,334	30,327	25,451	35,000	5,673	35,573	35,000	0.0%
Winter Road Maint.	47,053	51,387	56,465	53,500	49,966	54,000	54,000	0.9%
Equipment Rental	1,000	2,140	900	1,500	800	1,000	1,500	0.0%
<i>Other Expenses Subtotal</i>	<i>297,210</i>	<i>288,427</i>	<i>271,409</i>	<i>277,950</i>	<i>204,695</i>	<i>293,783</i>	<i>289,200</i>	<i>4.0%</i>
Total Expenditures	811,785	827,742	805,652	867,225	630,655	911,845	895,075	3.2%

**Village of Elm Grove
Schedule of Revenues and Expenditures**

Solid Waste

Account Title	2021 Actual	2022 Actual	2023 Actual	2024			2025 Budget	% chg 24-25
				Budget	YTD	Estimate		
Salary and Wages	10,562	13,210	18,601	13,500	5,386	13,500	13,500	0.0%
WRS	4,820	6,119	6,037	6,500	4,503	6,500	6,750	3.8%
WRS employee	(2,420)	(3,060)	(3,109)	(3,250)	(2,252)	(3,250)	(3,375)	3.8%
Social Security	3,528	4,604	4,968	4,650	2,938	4,650	4,750	2.2%
Health/Dental Insurance	8,740	10,426	9,583	13,000	7,128	9,500	13,000	0.0%
Trf-Admin Wages	16,000	16,504	16,916	18,500	15,060	20,000	20,000	8.1%
Trf-DPW Labor -brush pickup	22,860	18,080	29,428	28,750	17,988	24,000	26,000	-9.6%
Wages and Benefits Subtotal	64,090	65,883	82,424	81,650	50,751	74,900	80,625	-1.3%
Waste Collection	253,918	328,645	362,114	385,200	247,677	381,000	401,000	4.1%
Recycling Collection	140,704	208,158	236,097	250,000	161,469	242,000	256,500	2.6%
Brush disposal	44,007	50,138	38,592	40,000	29,907	40,000	40,000	0.0%
Other Expenses Subtotal	438,629	586,941	636,803	675,200	439,053	663,000	697,500	3.3%
Total Operating Expenditures	502,719	652,824	719,227	756,850	489,804	737,900	778,125	2.8%
Transfer to Capital Fund	18,500	18,500	18,500	18,000	-	18,000	18,000	0.0%
Total Expenditures	521,219	671,324	737,727	774,850	489,804	755,900	796,125	2.7%
User Fee Revenue	540,430	673,621	771,834	774,354	-	-	798,147	
Residential User Fee	\$ 254.32	\$ 316.70	\$ 357.00	\$ 358.00	\$ -	\$ -	\$ 369.00	

**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:

DPW Superintendent/Forester and Arborist Operator/Laborer (Both under DPW Budget) with assistance as assigned by DPW staff handle Forestry Operations

In 2024 the position was changed from a full time Forester to a hybrid position of DPW Superintendent and Arborist Operator/Laborer as first line employees to better streamline operations and provide consistencies with planning, operations and covering needed projects more effectively.

Forestry Operations are 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. Other Public Works employees assist these operations when needed and assigned by DPW Superintendent/Forester.

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

Forestry

Account Title	2021 Actual	2022 Actual	2023 Actual	2024			2025 Budget	% chg 24-25
				Budget	YTD	Estimate		
Salaries and Wages	71,256	70,674	74,672	73,050	50,467	65,000	78,500	7.5%
Overtime	3,471	2,240	1,401	3,000	-	3,000	2,000	-33.3%
ER WI Retirement	9,933	9,629	10,442	11,100	5,645	8,970	10,912	-1.7%
EE WI Retirement	(4,917)	(4,753)	(5,169)	(5,550)	(3,544)	(4,485)	(5,456)	-1.7%
Life Insurance	526	547	550	600	355	550	600	0.0%
Social Security	5,682	5,414	5,585	6,150	3,737	4,973	6,005	-2.4%
Health/Dental	7,545	14,618	20,283	25,015	15,367	25,500	25,015	0.0%
Disability Insurance	79	73	79	80	46	85	90	12.5%
<i>Wages and Benefits Subtotal</i>	<i>93,575</i>	<i>98,442</i>	<i>107,843</i>	<i>113,445</i>	<i>72,073</i>	<i>103,593</i>	<i>117,666</i>	<i>3.7%</i>
Tree Care	8,866	9,414	6,887	18,000	8,876	12,000	18,000	0.0%
Pesticides	4,551	702	2,602	8,500	361	8,000	8,500	0.0%
Emerald Ash Removal	13,704	14,886	7,235	5,500	-	3,000	2,000	-63.6%
Landscaping	10,513	12,369	10,792	12,500	13,349	13,349	12,500	0.0%
Tree Planting	12,662	12,383	16,255	9,500	12,792	12,792	12,500	31.6%
Training and Misc.	1,175	1,267	1,883	1,500	1,613	1,500	2,000	33.3%
<i>Other Expenses Subtotal</i>	<i>51,471</i>	<i>51,021</i>	<i>45,654</i>	<i>55,500</i>	<i>36,991</i>	<i>50,641</i>	<i>55,500</i>	<i>0.0%</i>
Total Expenditures	145,046	149,463	153,497	168,945	109,064	154,234	173,166	2.5%

**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	1 during season
Approx. 30 seasonal staff	15 during season

SERVICES:

The Recreation Department provides year-round recreation programs for people of all ages. The principal operating cost for the programs consists of hourly seasonal employees or contract program instructors. In addition to these organized programs, several groups use the park facilities for their programs, for example, the Elm Grove Soccer and Tennis Clubs. Furthermore, the department schedules gazebo and pool rental reservations. The department also runs adult sports leagues.

The Recreation Department consists of overseeing the Village parks which include:

- Pool Complex
- Playground Equipment
- 9 Tennis Courts
- 2 Gazebos
- 1 Basketball Court
- 2 Sand Volleyball Courts
- 6 soccer fields
- Splash Pad
- 1 Sledding Hill
- 1 Ice Skating Rink
- 1 Educational Native Planting Area
- Over 3 miles of pathway
- 8 Pickle Ball Courts
- 2 Softball Diamonds
- Elm Grove Beer Garden

**Village of Elm Grove
Schedule of Revenues and Expenditures**

Recreation

Account Title	2021 Actual	2022 Actual	2023 Actual	2024			2025 Budget	% chg 24-25
				Budget	YTD	Estimate		
Recreation Revenue								
Swim Team	17,200	15,872	13,505	14,250	14,805	14,805	14,500	1.8%
Swimming Lesson	23,402	18,045	17,935	18,000	15,715	15,715	18,000	0.0%
Swimming Admission Fees	63,556	43,275	57,420	58,000	49,350	49,350	55,000	-5.2%
Pool Rentals	6,807	5,075	5,650	8,800	9,200	9,200	8,500	-3.4%
Revenue from Swimming Pool	110,965	82,267	94,510	99,050	89,070	89,070	96,000	-3.1%
Tennis Team	4,420	3,592	3,790	3,800	852	852	3,500	-7.9%
Tennis Lesson	6,475	5,780	7,918	8,000	4,140	4,140	7,500	-6.3%
Tennis Court Rental Fees	3,007	6,096	8,238	7,000	4,035	6,000	7,000	0.0%
Revenue from Tennis	13,902	15,468	19,946	18,800	9,027	10,992	18,000	-4.3%
Camp Elm Grove	20,905	18,173	18,138	19,000	22,958	22,958	20,000	5.3%
Joint Recreation Programs	3,171	4,773	1,140	-	479	1,522	1,000	-
Baseball	12,646	11,190	12,420	14,000	14,795	15,000	15,000	7.1%
Fitness Classes	12,124	12,207	11,250	10,500	10,516	10,750	10,500	0.0%
Childrens Dance - New Berlin	-	-	-	1,500	-	-	-	-100.0%
Concession Sales	1,667	1,652	2,089	2,100	2,130	2,130	2,000	-4.8%
Beer Garden	6,125	8,150	12,690	9,000	-	12,500	12,500	38.9%
Gazebo Reservation Fees	9,468	10,367	12,775	13,000	12,505	13,280	12,000	-7.7%
Youth Activities	6,558	7,337	8,755	7,500	16,235	16,500	11,500	53.3%
4th of July Revenue	-	6,270	6,436	6,500	-	6,500	6,500	0.0%
Misc. Recreation Revenue	939	191	61	200	25	25	150	-25.0%
Adult Programs	5,150	6,110	8,536	8,500	5,765	6,115	8,000	-5.9%
Total Revenue	203,620	184,155	208,746	209,650	183,505	207,342	213,150	1.7%

**Village of Elm Grove
Schedule of Revenues and Expenditures**

Recreation

Account Title	2021 Actual	2022 Actual	2023 Actual	2024			2025 Budget	% chg 24-25
				Budget	YTD	Estimate		
Recreation Expenditures								
Salaries and Wages	138,724	123,455	153,728	190,000	142,883	160,000	170,000	-10.5%
WI Retirement	7,562	5,563	1,887	8,450	4,002	8,209	8,609	1.9%
WI Retirement-Employee	(3,736)	(2,737)	(1,553)	(4,225)	(2,790)	(4,104)	(4,279)	1.3%
Life Insurance	46	35	7	50	34	50	50	0.0%
Social Security	10,516	9,298	11,661	14,500	10,822	12,240	13,005	-10.3%
Health/Dental Insurance	8,174	18,662	1,693	8,800	5,935	8,800	8,800	0.0%
Disability Insurance	101	86	28	85	62	85	85	0.0%
Wages and Benefits Subtotal	161,387	154,362	167,451	217,660	160,948	185,280	196,270	-9.8%
Utilities-Telephone	885	866	734	840	767	1,020	1,050	25.0%
Utilities-Heating	2,186	6,363	2,187	3,500	442	1,000	2,500	-28.6%
Utilities-Electricity	12,350	10,781	12,954	11,000	2,591	6,000	10,000	-9.1%
Operating Expenses	1,793	928	574	1,500	228	500	1,500	0.0%
Pool Expenses	15,592	22,653	16,695	17,000	27,459	27,750	19,000	11.8%
Instructor Fees	12,326	10,735	16,060	12,000	17,630	18,500	18,000	50.0%
Program Expenses	3,024	3,952	3,915	4,000	4,587	4,500	4,000	0.0%
Joint Recreation Programs	1,528	3,319	698	1,500	-	-	500	-66.7%
Building and Grounds	12,702	10,241	6,412	7,500	10,395	10,500	10,000	33.3%
Swimming Program	2,129	1,896	1,836	2,750	710	800	2,500	-9.1%
Tennis Program	342	1,041	824	2,765	1,952	2,000	2,500	-9.6%
Printing Expense	6,033	6,821	7,100	5,000	4,915	5,200	5,000	0.0%
Soda/Snack Expense	437	804	550	1,000	671	750	1,000	0.0%
Office Supplies and Misc	341	1,681	95	300	180	300	300	0.0%
Baseball Program	7,568	7,557	12,005	8,000	4,985	9,850	10,500	31.3%
Camp Elm Grove	1,473	1,456	1,602	1,500	1,228	1,300	1,500	0.0%
Misc Expenses	1,428	1,653	3,432	3,000	2,135	2,200	2,500	-16.7%
Online Registration	5,544	5,993	7,896	8,000	7,376	7,900	8,000	0.0%
Software Fee	4,721	5,511	5,339	6,000	5,209	5,470	5,500	-8.3%
Training	20	1,250	1,251	1,500	810	1,200	1,500	0.0%
July 4th Celebration	15,861	21,543	21,490	21,500	18,632	18,632	20,000	-7.0%
Other Expenses Subtotal	108,283	127,044	123,649	120,155	112,902	125,372	127,350	6.0%
Total Expenditures	269,670	281,406	291,100	337,815	273,850	310,652	323,620	-4.2%
Tax Levy Required	66,050	97,251	82,354	128,165	90,345	103,310	110,470	

Village of Elm Grove
Schedule of Revenues and Expenditures
Contingency

Account Title	2021 Actual	2022 Actual	2023 Actual	2024			2025 Budget
				Budget	YTD	Estimate	
<u>Contingency</u>							
Contingency	-	-	-	335,000	154,330	219,500	114,000
Total Contingency	-	-	-	335,000	154,330	219,500	114,000
<u>Transfer to Other Funds</u>							
Transfer to Stormwater	-	3,550	-	-	6,805	6,805	-
Transfer to Sewer	-	-	-	-	2,065	2,065	-
Transfer to Library	-	11,700	-	-	10,700	10,700	-
Transfer to EMS	-	100,000	-	-	-	-	-
Transfer to 5-Year Capital	-	100,000	-	-	-	-	-
Transfers to Other Funds	-	215,250	-	-	19,570	19,570	-
Total General Fund Expenditures	6,411,425	6,897,344	7,571,366	8,042,445	-	7,998,206	8,259,157

2024 Contingency Balance

Budgeted Balance 2024	\$ 335,000
- 2024 Estimate	(219,500)
Estimated Remaining Contingency 2024	<u>\$ 115,500</u>

**Village of Elm Grove
Library**

PERSONNEL:

	Full-time Equivalency FTE
Library Director	1.00
Assistant Director & Head of Youth Services	1.00
Adult Services Coordinator	1.00
Technical Services, Adult Services, Reference, and Youth Services Librarians – 4 part-time	1.60
Library Assistants – 4 part-time	1.90
Library Pages – 6 part-time	<u>1.10</u>
Total	7.60

Usage Statistics 2023 (from annual report)

Number of Elm Grove resident users: 3,755
 Library Hours per week 56
 Square Footage of Library 9,150
 Number of Public Computers 11, includes 4 with internet access

Children’s and young adult programs: 151 programs, 4,414 attendees
 Adult programs: 57 programs, 1,814 attendees
Total: 208 programs, 6,228 attendees

2023 checkouts from physical collections: 93,040
 2023 checkouts from digital collections (“E-materials usage”): 18,070
 2023 library visits: no accurate data due to power outages and replacement of door counter
 2023 reference questions: 4,470
 2023 public computer sessions: 2,283
 2023 wi-fi usage: data not available

ADDITIONAL 2023 USAGE STATISTICS:

Study room reservations: 379
 Holds shipped from EG to other libraries: 24,850

Village of Elm Grove

Library Fund

Account Title	2021 Actual	2022 Actual	2023 Actual	2024			2025 Budget	% chg 24-25
				Budget	YTD	Estimate		
Revenue								
Tax Levy	406,110	407,505	437,885	437,220	437,220	437,220	445,000	1.8%
Other State and County Aid	223	1,882	712	1,000	1,439	1,439	775	-22.5%
Crossover Lending	38,702	41,875	44,868	45,000	22,950	45,609	48,225	7.2%
Interest Income	335	1,529	9,195	12,000	3,673	13,250	12,000	0.0%
Misc Revenue	7,177	8,865	9,364	9,000	5,467	9,000	9,000	0.0%
Transfer fr General Fund	-	11,700	-	10,700	10,700	10,700	-	-100.0%
Fund Balance	(270)	(918)	(33,591)	41,400	-	-	29,000	-
Total Revenue	452,277	472,438	468,433	556,320	481,449	517,218	544,000	-2.2%
Expenditures								
Salaries	298,361	312,636	304,705	378,840	250,007	365,000	366,272	-3.3%
WI Retirement	32,120	32,196	32,297	41,290	18,372	37,500	40,000	-3.1%
WRS Employee Share	(16,417)	(16,093)	(16,145)	(20,645)	(12,689)	(18,750)	(20,000)	-3.1%
Life Insurance	765	807	871	1,000	722	975	1,000	0.0%
Social Security	23,478	24,515	24,328	29,615	19,874	27,923	28,020	-5.4%
Health/Dental Insur	17,386	18,210	17,282	20,000	11,791	17,500	20,000	0.0%
Disability Insur	261	242	264	325	154	265	325	0.0%
Wages and Benefits Subtotal	355,954	372,513	363,602	450,425	288,231	430,413	435,617	-3.3%
Children/Young Adult	10,844	9,536	9,475	9,500	6,714	9,500	9,500	0.0%
Audio/Visual Materials	6,833	6,010	5,330	6,250	3,487	6,250	6,250	0.0%
Periodicals	9,615	8,701	8,567	9,750	2,893	9,750	9,750	0.0%
Electronic Materials	3,623	5,675	6,807	6,500	5,147	6,500	6,500	0.0%
Books	28,090	30,317	31,104	30,500	17,867	30,500	29,388	-3.6%
Materials Subtotal	59,005	60,239	61,283	62,500	36,108	62,500	61,388	-1.8%
Dues/memberships	602	582	787	600	210	600	600	0.0%
Professional Subscriptions	1,990		2,189	995	-	995	995	0.0%
Training/Conferences	839	309	91	900	833	900	900	0.0%
Supplies & Equipment	7,663	7,055	7,761	7,500	6,190	7,500	7,500	0.0%
Copy Machine	1,091	1,764	2,078	1,900	1,378	2,000	2,000	5.3%
Computer Expense	21,339	24,976	26,010	26,000	23,112	26,000	13,100	-49.6%
Bridges System	-	-	-	-	-	-	15,900	-
Telephone	-	480	-	750	-	750	750	0.0%
Postage	436	420	51	400	13	400	400	0.0%
Adult Programs	1,860	1,897	2,093	2,250	1,556	2,250	2,250	0.0%
Youth Programs	610	1,365	1,078	1,000	1,195	1,195	1,200	20.0%
Mileage	344	288	317	350	241	350	400	14.3%
Printing & Misc	544	550	1,092	750	1,059	1,115	1,000	33.3%
Other Expenses Subtotal	37,318	39,686	43,547	43,395	35,787	44,055	46,995	8.3%
Total Expenditures	452,277	472,438	468,432	556,320	360,126	536,968	544,000	-2.2%

Fund Balance Reconciliation

Fund Balance 1/1/24	\$ 60,692
+ Estimated Revenue	517,218
- Estimated Expenditures	(536,968)
Estimated Fund Balance 12/31/24	<u><u>\$ 40,942</u></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
Drivers	2

Elm Grove police officers, all of which are EMT's, respond to ambulance requests in advance of the civilian ambulance crew.

In 2022 due to the challenges facing volunteer paid on call departments to have adequate staffing, the Village Board has formed an ad hoc committee to explore the future options for both emergency medical and fire service. This committee 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 Title	2021	2022	2023	2024			2025	% chg 24-25
	Actual	Actual	Actual	Budget	YTD	Estimate	Budget	
Revenue								
Tax Levy	221,600	221,600	249,750	303,150	303,150	303,150	343,027	13.2%
Ambulance Fees	120,707	159,871	144,055	185,000	86,173	145,000	160,000	-13.5%
Interest	404	2,524	21,798	18,000	17,347	23,000	18,500	2.8%
Transfer from ARPA funds	-	-	100,000	-	-	-	10,000	-
Fund Balance	(2,199)	(24,678)	4,738	90,000	-	-	60,000	-33.3%
Total Revenue	340,512	359,317	520,341	596,150	406,670	471,150	591,527	-0.8%

Expenditures								
Salaries - Admin	2,942	2,460	2,460	3,000	1,845	2,460	2,500	-16.7%
Paid-on-Call Wages	165,559	168,817	337,506	384,000	227,057	390,000	390,000	1.6%
Police EMT Wages	88,140	90,542	94,985	104,100	72,270	96,360	100,000	-3.9%
WI Retirement	15,896	16,705	19,035	22,500	15,345	20,460	21,525	-4.3%
Employee WRS	(5,980)	(6,227)	(6,468)	(7,025)	(4,995)	(6,660)	(7,124)	1.4%
Social Security	19,405	19,738	33,125	37,525	22,905	37,395	37,676	0.4%
Wages and Benefits Subtotal	285,962	292,035	480,643	544,100	334,427	540,015	544,577	0.1%
Fuel & Maintenance	4,842	2,781	2,274	7,000	1,078	3,500	5,000	-28.6%
Medical Supplies	11,306	18,704	15,204	16,000	7,760	16,000	16,000	0.0%
Billing Fees	7,049	9,874	9,726	13,250	3,928	7,500	10,500	-20.8%
Ambulance Misc	3,648	2,172	2,366	2,800	2,796	2,800	2,800	0.0%
Uniforms	-	-	2,279	1,000	821	1,000	1,000	0.0%
Communications	1,148	1,749	1,817	1,500	1,138	1,500	1,750	16.7%
Training	6,681	5,851	2,132	4,600	685	2,500	4,000	-13.0%
Drill Payments	3,905	3,950	3,900	3,900	3,900	3,900	3,900	0.0%
New Equipment	15,971	22,201	-	2,000	1,282	2,000	2,000	0.0%
Other Expenses Subtotal	54,550	67,282	39,698	52,050	23,388	40,700	46,950	-9.8%
Total Expenditures	340,512	359,317	520,341	596,150	357,815	580,715	591,527	-0.8%

Fund Balance Reconciliation

Fund Balance 1/1/24	\$ 227,553
+ Estimated Revenue	471,150
- Estimated Expenditures	(580,715)
Estimated Fund Balance 12/31/24	<u><u>\$ 117,988</u></u>

VILLAGE OF ELM GROVE SEWER FUND

Department Description

The Elm Grove Sewer System was first installed in about 1939 in a portion of the Village that was then a part of the Town of Brookfield. Later the Village was incorporated and more sanitary districts were put in the Village along with an interceptor sewer in the early 1960's. The Village maintains all sewer lines within the Village and is part of the Milwaukee Metropolitan Sewage District (MMSD) for treatment. The Village pays an operating fee to MMSD for its operating costs and a capital charge based on the Village's equalized value to support the district capital. The Village 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.

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

The Village is currently working in partnership with MMSD to resolve infiltration from private property. The Village will continue to use this program as funds are available. In 2016 the village in conjunction with the City of Brookfield undertook a project on the Underwood Creek Interceptor. The village was responsible for 28% of the \$2.8 million dollar project. Available funds in the sewer fund were used. The user fee is evaluated annually and includes an amount to maintain fund balance so the Village has available funds for large sewer projects that arise. In 2019 the Village did major repairs on Victoria Circle prior to repaving the street. In 2020 major repairs were required on Elm Grove Road between Juneau and Watertown Plank roads. A sewer access road was created to better maintain that sewer line, creating a pathway for residents.

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

Personnel:

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

**Village of Elm Grove
Sewer Fund**

Account Title	2021 Actual	2022 Actual	2023 Actual	2024			2025 Budget	% chg 24-25
				Budget	YTD	Estimate		
Revenue								
Sewer Levy for Cap Charge	1,100,000	550,000	348,000	348,000	348,000	348,000	325,000	-7%
Total Tax Levy	1,100,000	550,000	348,000	348,000	348,000	348,000	325,000	-7%
User Charges - Residential	881,049	1,342,892	1,519,056	1,525,000	1,556,237	1,556,237	1,595,000	5%
User Charges - Commercial	210,467	315,767	328,989	322,000	282,502	375,000	325,500	1%
MMSD Reimbursement	-	-	493,150	-	-	-	-	-
Interest Income	3,330	22,090	88,815	-	-	-	-	-
Miscellaneous Income	144	102	185	-	62	62	-	-
Fund Balance							235,000	
Total Revenue	2,194,990	2,230,851	2,778,195	2,195,000	2,186,801	2,279,299	2,480,500	13%

Expenditures								
MMSD User Charges	382,777	408,359	456,977	464,500	236,211	470,000	496,500	6.9%
MMSD Capital Charges	1,425,242	1,344,658	1,296,713	1,313,900	1,313,698	1,313,698	1,473,373	12.1%
Inspection/Engineering	13,959	12,307	17,497	15,000	5,087	10,000	15,000	0.0%
Repair/Maintenance	67,001	153,300	184,280	107,600	76,445	204,248	150,000	39.4%
Sewer Upgrades	-	-	-	150,000	-	150,000	150,000	0.0%
PPII	6,718	10,649	513,756	-	23,871	23,871	-	-
Elm Grove Rd. Pathway Paving	7,250	52,853	-	-	-	-	-	-
Administrative Transfer	48,960	57,520	54,440	62,065	51,483	65,000	65,000	4.7%
Insurance	18,015	19,180	21,355	23,000	16,289	21,500	23,000	0.0%
Legal and Audit	2,750	3,520	2,875	4,000	4,750	4,750	5,450	36.3%
Utilities/Misc.	2,078	2,077	2,200	2,300	1,117	1,750	2,300	0.0%
Trf to Stmwtr-Green Infrastructure	200,000	100,000	100,000	100,000	100,000	100,000	100,000	0.0%
Expenditures other than MMSD Capital	366,731	411,406	896,403	463,965	279,042	581,119	510,750	10%
Total Expenditures	2,174,750	2,164,423	2,650,093	2,242,365	1,828,951	2,364,817	2,480,623	11%

Fund Balance Reconciliation

Fund Balance 1/1/24	\$ 1,729,242
+ Estimated Revenue	2,279,299
- Estimated Expenditures	(2,364,817)
Estimated Fund Balance 12/31/24	<u>\$ 1,643,724</u>

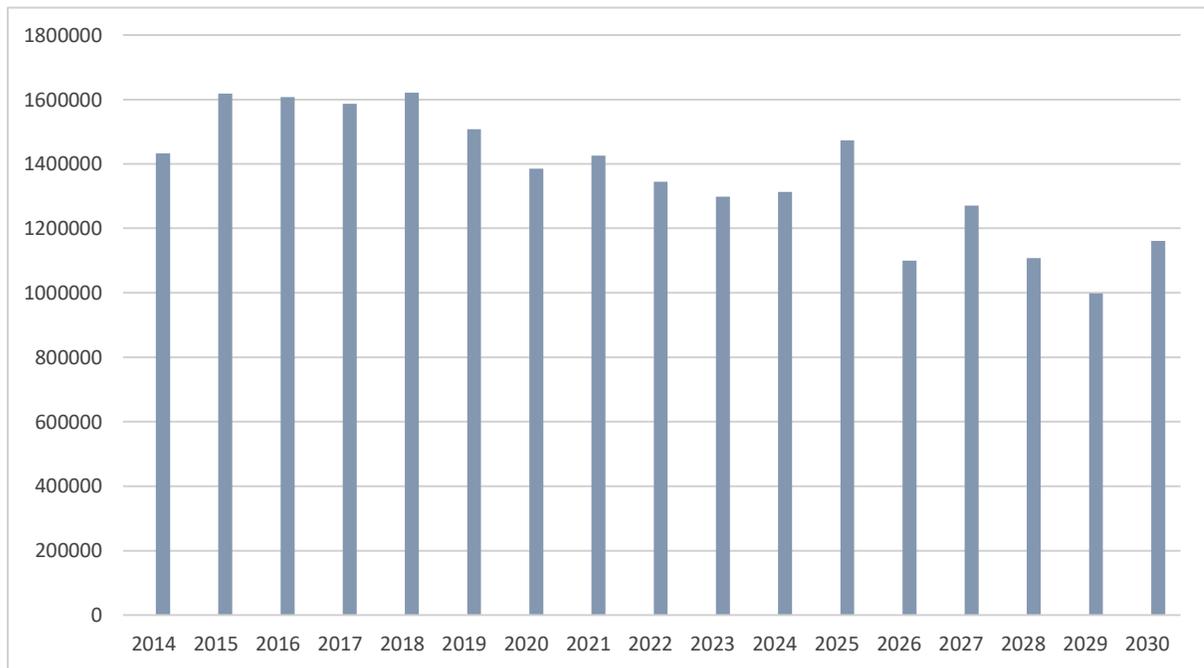
Sewer Fees			Increase %
2025	680.60	34.60	5.36%
2024	646.00	14.00	2.22%
2023	632.00	73.50	13.16%
2022	558.50	190.78	51.88%
2021	367.72	367.72	

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

Village of Elm Grove Projected Capital Charge

MMSD Capital Charge is based on Equalized Value						
Year	Increase/Decrease	Equalized Value	Actual/expected rate per MMSD**	Annual Charge	Increase (Decrease)	Due April of
2013	3.3% decrease	955,610,000	\$ 1.499	1,432,459		2014
2014	8.0% increase	1,030,237,100	\$ 1.571	1,618,502	186,043	2015
2015	2% increase	1,050,056,300	\$ 1.530	1,606,740	(11,762)	2016
2016	2.34% increase	1,074,675,300	\$ 1.477	1,587,295	(19,445)	2017
2017	2.44% increase	1,106,294,100	\$ 1.465	1,620,953	33,658	2018
2018	2.36% increase	1,132,773,400	\$ 1.331	1,507,721	(113,232)	2019
2019	7.19% increase	1,214,228,700	\$ 1.058	1,385,174	(122,547)	2020
2020	2% increase	1,244,717,100	\$ 1.145	1,425,201	40,027	2021
2021	1.42% increase	1,262,365,300	\$ 1.065	1,344,419	(80,782)	2022
2022	13.95% increase	1,438,417,700	\$ 0.902	1,297,453	(46,966)	2023
2023	7.83% increase	1,551,074,200	\$ 0.847	1,313,760	16,307	2024
2024	8.53% Increase	1,683,458,000	\$ 0.875	1,473,026	159,266	2025
2025	estimate 3.0% increase	1,733,961,740	\$ 0.634	1,099,332	(373,694)	2026
2026	estimate 3.0% increase	1,785,980,592	\$ 0.711	1,269,832	170,500	2027
2027	estimate 3.0% increase	1,839,560,010	\$ 0.602	1,107,415	(162,417)	2028
2028	estimate 3.0% increase	1,894,746,810	\$ 0.527	998,532	(108,883)	2029
2029	estimate 3.0% increase	1,951,589,214	\$ 0.595	1,161,196	162,664	2030
2030	estimate 3.0% increase	2,010,136,890		-	(1,161,196)	2031

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 Title	2021	2022	2023	2024			2025	% chg 24-25
	Actual	Actual	Actual	Budget	YTD	Estimate	Budget	
Revenue								
Tax Levy	170,500	170,500	170,500	170,500	170,500	170,500	170,500	0.0%
Stormwater Utility Fee	446,101	456,084	459,324	470,470	349,056	470,470	475,165	1.0%
Culvert Installations	9,098	7,409	4,385	8,000	-	12,000	6,000	-25.0%
Interest Income	1,311	6,004	5,857	15,000	8,680	16,000	15,000	0.0%
Operating Revenue	627,010	639,997	640,066	663,970	528,236	668,970	666,665	0.4%
NR216 Grant-State (\$49,083=50%)	49,083	-	-	-	-	-	-	-
Grant-Underwood Creek	-	-	-	-	-	-	-	-
Grants (Friends of Lake Michigan)	-	200,000	-	-	-	-	-	-
WI DNR - Streambank Stabilization Grant	-	-	225,000	-	-	-	-	-
City of Brookfield Support- Underwood Creek	-	-	53,241	-	-	-	-	-
Trf from Sewer-Green Infrastructure/Streambank	200,000	100,000	100,000	100,000	100,000	100,000	100,000	0.0%
Transfer from General Fund	-	3,550	275,000	6,805	6,805	6,805	-	-100.0%
Fund Balance Applied	(168,124)	415,873	(404,132)	(43,020)	-	-	-	-
Other Sources	80,959	719,423	249,109	63,785	106,805	106,805	100,000	56.8%
Total Revenue	707,969	1,359,420	889,175	727,755	635,041	775,775	766,665	5.3%

Expenditures								
Admin and DPW Labor	161,140	184,040	197,963	204,805	106,614	190,000	200,000	-2.3%
Legal And Audit	4,150	5,394	4,532	4,150	4,750	4,750	3,750	-9.6%
Consulting Services	10,861	9,098	17,767	15,000	1,002	7,000	10,000	-33.3%
Infrastructure Maintenance	60,502	82,140	123,771	96,000	65,743	90,000	96,000	0.0%
Pond maintenance	4,291	7,539	3,020	6,000	314	1,000	6,000	0.0%
Operating Expenses Subtotal	240,944	288,211	347,053	325,955	178,423	292,750	315,750	-3.1%
MS4/NR216 Planning	11,350	11,067	11,974	10,000	13,505	13,505	8,000	-20.0%
Underwood Restoration	29,819	217,903	108,402	-	-	-	-	-
Creek Daylighting Design	31,137	-	-	-	-	-	-	-
Creek Daylighting OHM acquisition	-	444,621	-	-	-	-	-	-
Creek Daylighting Project	-	-	21,883	-	-	-	-	-
Highland Culvert	-	-	-	-	238,467	275,000	-	-
Stormwater Projects Subtotal	72,306	673,591	142,259	10,000	251,972	288,505	8,000	-20.0%
Trf to Debt Service (2025)	394,719	397,618	399,863	391,800	8,400	391,800	388,550	-0.8%
Total Expenditures	707,969	1,359,420	889,175	727,755	438,795	973,055	712,300	-2.1%

Fund Balance Reconciliation

Fund Balance 1/1/24	\$ 340,551
+ Estimated Revenue	775,775
- Estimated Expenditures	973,055
Estimated Fund Balance 12/31/24	<u><u>\$ 143,271</u></u>

Stormwater Fees			Increase
2025	141.13	1.40	1.00%
2024	139.73	1.38	1.00%
2023	138.35	1.37	1.00%
2022	136.98	1.36	1.00%
2021	135.62		

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

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

Initial Charge/REU (per R&M report 2/15/05)	\$67.00
Annual REU escalator 2006- 2010	\$ 12.00
<i>2008 increased \$8, \$10 in 2009, 2010</i>	
<i>2011 includes \$18.00 per year to payback litigation costs advanced</i>	
<i>2013 reduced by \$18 per REU</i>	
Annual REU Escalator Factor (after 2013)	1%
Properties (per R&M 2/15/05)	<u>REU</u>
Single Family	1944
Multi-Family REUs	42.5
Condominium	196
Non-Residential	1184.5
Total REUs	<u><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
2026	\$ 150.00	\$ 291,600	\$ 6,375	\$ 29,400	\$ 177,675	\$ 505,050	\$ -

Village of Elm Grove

Debt Fund

Account Title	2021 Actual	2022 Actual	2023 Actual	2024			2025 Budget
				Budget	YTD	Estimate	
Revenue							
Tax Levy	187,304	189,360	191,435	268,691	268,690	268,690	284,912
Interest Income	42	12	1,309	1,500	1,837	2,250	1,750
Interest on Advance	510	13,614	43,182	42,500	-	42,500	32,500
<u>Interfund Transfers</u>							
From Stmwtr Utility	394,719	397,618	399,863	391,800	8,400	391,800	388,550
From Stmwtr TIF	639,273	647,673	654,923	560,891	25,094	560,891	516,363
Total Revenue	1,221,848	1,248,277	1,290,712	1,265,382	304,021	1,266,131	1,224,075
Expenditures							
Principal	1,065,598	1,099,603	1,132,600	1,037,162	197,163	1,037,162	1,065,282
Interest and fees	158,846	138,368	114,020	184,620	82,200	184,620	124,543
Transfer to Transportation Fund	-	-	40,000	40,000	-	40,000	-
Total Expenditures	1,224,444	1,237,971	1,286,620	1,261,782	279,363	1,261,782	1,189,825

Debt Service Fund Balance Summary

Fund Balance 1/1/24	\$ 881,415
+ Estimated Revenue	1,266,131
- Estimated Expenditures	(1,261,782)
Estimated Balance 12/31/24	\$ 885,764
Advanced to TIF Fund	\$ (850,000)
Estimated Fund Balance 12/31/24	\$ 35,764

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

In 2019 the village issued general obligation bonds to pay for the splashpad, Watertown Plank pathway and the HVAC project. The annual debt obligation will be paid through taxes levied.

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		
	Principal	Interest	total	Principal	Interest	total	Principal	Interest	total	Principal	Interest	total	Principal	Interest	total
2024	375,000	16,800	391,800	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	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	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

Year	Stormwater Utility fee		TIF 2	total
	Principal	Interest		
2024	391,800	16,800	500,891	1,161,382
2025	388,550	8,550	530,660	1,189,826
2026	-	-	14,297	241,272
2027	-	-	14,297	243,047
2028	-	-	14,298	244,674
2029	-	-	14,298	241,223
2030	-	-	14,297	243,297
2031	-	-	14,298	245,848
2032	-	-	14,297	243,269
2033	-	-	14,298	240,613
2034	-	-	14,298	247,767
2035	-	-	14,298	244,729
2036	-	-	14,298	241,607
2037	-	-	14,298	243,343
2038	-	-	14,297	239,928
2039	-	-	14,298	241,368
2040	-	-	14,297	94,553
2041	-	-	14,298	94,555
2042	-	-	14,298	94,554
2043	-	-	14,298	94,554
#####	780,350	25,350	1,288,909	6,131,409

VILLAGE OF ELM GROVE 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

Transportation Fund

Account Title	2021 Actual	2022 Actual	2023 Actual	2024			2025 Budget	% chg 24-25
				Budget	YTD	Estimate		
Revenue								
Tax Levy	-	550,000	550,000	550,000	550,000	550,000	550,000	0.0%
State Transportation Aids	-	-	-	-	16,010	21,250	55,000	-
State Reimbursement	-	-	-	-	30,800	30,800	-	-
Interest	-	-	40,419	50,000	18,346	50,000	50,000	0.0%
Transfer from Capital Fund - Pathway	-	233,400	-	-	-	-	-	-
Transfer from Capital Fund- Bridge	-	-	240,000	-	-	-	-	-
Transfer from Debt Service	-	-	40,000	40,000	-	40,000	-	-100.0%
Outside Financing	-	-	1,000,000	-	-	-	900,000	-
Total Revenue	-	783,400	1,870,419	640,000	615,156	692,050	1,555,000	143%

Expenditures								
Annual Street Paving	-	404,842	1,208,856	800,000	531,112	651,000	605,000	-24.4%
Engineering and Design	-	33,606	37,340	-	40,404	150,000	-	-
*Pathway Construction	-	-	-	655,000	53,426	825,000	900,000	-
Total Expenditures	-	438,448	1,246,196	1,455,000	624,942	1,626,000	1,505,000	3%

2022 included a transfer in of \$233,400 previously in Capital for Pathways

2023 includes a transfer in of \$240,000 previously in Capital for Bridges

Fund Balance Reconciliation

Fund Balance 1/1/24	\$ 975,061
+ Estimated Revenue	692,050
- Estimated Expenditures	(1,626,000)
Estimated Fund Balance 12/31/24	<u><u>\$ 41,111</u></u>

Village of Elm Grove Tax Increment District #2

From TIF #2 Project Plan

Creation

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

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

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

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

Amendment 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 district's 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 \$8,500,000 in which the Village took to referendum in November 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	4/27/2035
Amendment #1	9/25/2012	4/27/2026	4/27/2035
Amendment #2	8/9/2023	4/27/2026	4/27/2035

<u>Debt Obligations</u>	<u>Estimated Payoff Year</u>	<u>Estimated Balance at 12/31/24</u>
Heritage PayGo	2025	\$21,075
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

Village of Elm Grove
TIF #2 Special Revenue Fund

Account Title	2021	2022	2023	2024			2025
	Actual	Actual	Actual	Budget	YTD	Estimate	Budget
Revenue							
Tax Increment - Initial Project	401,538	438,662	452,575	563,685	546,885	546,885	434,916
Tax Increment - MSP/Heritage	196,992	185,653	163,090	169,000	164,348	164,348	152,964
Total Tax Increment	598,530	624,315	615,665	732,685	711,233	711,233	587,880
State Computer Aid	9,160	9,160	9,160	9,160	9,160	9,160	9,160
Personal Property Aid	21,364	11,662	11,662	11,662	11,662	11,662	48,822
Grant-Underwood Creek	-	-	-	-	-	-	300,000
Outside Funding - STFL daylighting	-	-	178,150	4,615,000	-	-	8,200,000
Total Revenue	629,054	645,137	814,637	5,368,507	732,055	732,055	9,145,862

Expenditures							
Transfer to General Fund	3,962	4,000	4,163	4,267	4,163	4,163	4,267
Transfer to Debt Service -TIF	639,273	647,673	654,923	560,891	560,891	560,891	516,363
Transfer to Debt Service -TIF - Interest New GO	-	-	-	-	-	-	-
Administrative Expense-Legal/Audit	6,550	1,550	9,100	9,000	150	2,500	1,500
Developer Incentive - MSP/Heritage	87,010	96,982	80,105	78,434	78,434	78,434	21,075
Daylighting Expenses	-	-	194,462	4,500,000	-	-	8,500,000
Interest Expense on Advances	30,359	26,509	77,525	104,591	-	104,591	105,000
TIF Expenditures Subtotal	767,154	776,714	1,020,278	5,257,183	643,638	750,579	9,148,205
Repayment of Advance							
Debt Service	-	-	-	-	-	-	-
Sewer	(215,769)	(206,387)	-	-	-	(93,524)	(77,343)
Municipal Water (MSP/Heritage)	77,669	74,810	-	-	-	75,000	75,000
Other Use of Funds Subtotal	(138,100)	(131,577)	-	-	-	(18,524)	(2,343)
Total Expenditures	629,054	645,137	1,020,278	5,257,183	643,638	732,055	9,145,862

Village of Elm Grove, Wisconsin

Tax Increment District #2

Cash Flow Projection WITH Extension

Year	Projected Revenues										Expenditures										Balances		
	Tax Increments	Interest Earnings	Intergov. Revenue	Grant Funds	Other Revenue ¹	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	State Trust Fund Loan 2023	G.O. Notes ² Underwood Creek 2025	MSP/Heritage Develop. Incentive	Capital Exp.	Interest on Advances	Discount & Cost of Issuance	Admin. & Prof. Services	Total Expenditures	Annual	Cumulative ³	Principal Outstanding	Year
2006	32,116		11,085				43,200	135,891	127,410						347,003	10,881		4,217	625,402	(582,202)	(582,202)	6,285,750	2006
2007	106,706		15,228				121,934	145,820	169,880							30,582		5,673	351,954	(230,020)	(812,222)	6,215,250	2007
2008	224,156		11,003		154		235,312	143,634	169,880							18,768		3,864	336,146	(100,834)	(913,056)	6,144,750	2008
2009	368,867		12,660				381,527	164,878	169,880							3,557			338,315	43,212	(869,844)	6,050,750	2009
2010	477,472		12,900				490,372	161,870	169,880							1,275		150	333,175	157,197	(712,647)	5,956,750	2010
2011	437,809		14,090				451,899	163,562	169,880							716		150	334,308	117,591	(595,056)	5,858,050	2011
2012	341,594		13,420				355,014	167,367	24,332	152,685						701	14,220	14,220	359,304	(4,290)	(599,346)	5,862,950	2012
2013	475,181		7,733				482,914	125,471	55,208	172,573						361	650	650	354,263	128,651	(470,695)	5,635,450	2013
2014	435,349						435,349	114,426	122,160	171,673						277	650	650	409,187	26,162	(444,533)	5,345,000	2014
2015	455,763		6,876		67,706		530,345			410,773					997,128	27,225	1,100	1,100	1,436,226	(905,881)	(1,350,414)	5,045,000	2015
2016	496,909		7,544				504,453			459,773				31,000		53,407	4,650	4,650	548,829	(44,376)	(1,394,790)	4,690,000	2016
2017	698,151		8,814		4,629		711,594			507,673				34,995		53,916	7,140	7,140	603,723	107,871	(1,286,919)	4,280,000	2017
2018	616,239		8,943				625,182			549,473				46,169		57,106	5,228	5,228	657,975	(32,793)	(1,319,712)	3,820,000	2018
2019	610,076		11,120				621,196			590,273				72,837		57,266	5,320	5,320	725,696	(104,500)	(1,424,212)	3,310,000	2019
2020	634,947		20,822		5,827		661,596			610,073				97,289		42,241	5,415	5,415	755,017	(93,421)	(1,517,633)	2,770,000	2020
2021	598,530		30,524				629,054			639,273				87,010		30,361	10,512	10,512	767,155	(138,100)	(1,655,733)	2,190,000	2021
2022	624,330		20,822				645,152			647,673				96,982		26,510	5,550	5,550	776,715	(131,563)	(1,787,296)	1,590,000	2022
2023	616,982		20,822		178,150		815,954			654,923				71,298	194,462	86,333	13,263	13,263	1,020,278	(204,324)	(1,991,619)	1,148,150	2023
2024	711,421		20,822				732,243			486,593	14,298			78,434		104,591	13,250	13,250	697,165	35,078	(1,956,541)	674,285	2024
2025	636,756		32,500		3,510,000		4,500,078			516,363	14,298			25,405	3,454,547	78,262	87,953	6,000	4,094,874	405,204	(1,551,337)	3,973,874	2025
2026	636,756		20,822				657,578				14,298	421,211				62,053	6,000	6,000	503,562	154,015	(1,397,322)	3,658,180	2026
2027	636,756		20,822				657,578				14,298	420,519				55,893	6,000	6,000	496,709	160,868	(1,236,453)	3,267,187	2027
2028	636,756		20,822				657,578				14,298	419,083				49,458	6,000	6,000	488,838	168,739	(1,067,714)	2,860,901	2028
2029	636,756		20,822				657,578				14,298	422,615				42,709	6,000	6,000	485,621	171,956	(895,758)	2,439,263	2029
2030	636,756		20,822				657,578				14,298	420,973				35,830	6,000	6,000	477,100	180,477	(715,280)	2,002,277	2030
2031	636,756		20,822				657,578				14,298	419,080				28,611	6,000	6,000	467,989	189,589	(525,692)	1,549,924	2031
2032	636,756		20,822				657,578				14,298	421,769				21,028	6,000	6,000	463,094	194,484	(331,208)	1,082,203	2032
2033	636,756		20,822				657,578				14,298	419,039				13,248	6,000	6,000	452,585	204,993	(126,215)	599,058	2033
2034	636,756		20,822				657,578				14,298	420,850				5,049	6,000	6,000	446,196	211,381	85,166	100,486	2034
2035	636,756		20,822				657,578				105,762	422,055				(3,407)	15,000	15,000	120,762	536,816	11,124	100,486	2035
Total	15,966,911		32,500		78,316	3,688,150	20,550,146	1,322,920	1,178,510	6,569,788	263,036	4,207,193		641,419	4,993,140	994,805	87,953	176,002	19,928,164				Total

Notes:

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

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

³Year ending fund balances for 2022 and prior years are actual per Village's audited financial statements. Projected year end fund balances for 2023 and 2024 reflect PE-300 figures (for 2023) and budgeted figures (for 2024).

Projected TID Closure

**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 was 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>Last Date to Incur Project Costs</u>	<u>Final Dissolution Date</u>
District #3	4/2022	4/2044	4/2051

Per TID #3 Cost Category in Project Plan

TID Grant (Village Financed)	\$8,466,000	Payable to developer when full 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 Long-Term Debt and related financing expenses	\$3,924,024	
Administrative Costs	\$200,576	
Total	\$23,256,625	

Village of Elm Grove
TIF #3 Special Revenue Fund

Account Title	2022 Actual	2023 Actual	2024			2025 Budget
			Budget	YTD	Estimate	
Revenue						
Tax Increment	-	-	79,000	79,945	79,945	176,006
<i>Total Tax Increment</i>	-	-	79,000	79,945	79,945	176,006
State Computer Aid	-	-	-	-	-	-
Personal Property Aid	-	-	-	-	-	-
Outside Financing	-	-	-	-	-	8,466,000
Total Revenue	-	-	79,000	79,945	79,945	8,642,006

Expenditures						
Developer Incentive	-	-	-	-	-	8,466,000
PayGO - Mandel	-	-	-	-	-	-
Administrative Expense - Legal/Audit	3,000	11,075	5,000	745	5,000	7,500
TIF #3 expenditures	-	2,714	-	201	201	-
Engineering/Design	-	-	53,500	-	-	53,500
Total Expenditures	3,000	13,789	58,500	946	5,201	8,527,000

Village of Elm Grove, Wisconsin

Tax Increment District #3

Cash Flow Projection

Year	Projected Revenues				Projected Expenditures							Balances			
	Tax Increments	Proceeds of LT Debt	Total Revenues	G.O. Water System Imp. Bond 925,000 Dated Date: 05/01/25 Prin (5/1) Est. Rate ¹ Interest	Taxable G.O. Community Dev. Bond 8,675,000 Dated Date: 10/01/25 Prin (10/1) Est. Rate ² Interest	Development Incentives Installment Grant ³ TID Grant ⁴	Water System Improvements	Finance Related Expense	Admin. ⁵	Total Expenditures	Annual	Cumulative	TID #3 Debt Principal Outstanding	Year	
2022	0	0	0			0			3,000	3,000	(3,000)	0	2022		
2023	79,945		79,945			58,056		13,789	13,789	(13,789)	(16,789)	0	2023		
2024	192,752	9,600,000	9,792,752			170,302	8,466,000	5,100	16,789	0	6,355	9,600,000	2024		
2025	812,892		812,892	35,000 3.848%	265,000 5.219%	33,405		5,202	9,786,397	6,355	(6,355)	9,600,000	2025		
2026	856,283		856,283	35,000 3.500%	275,000 4.871%	75,451		5,412	819,247	0	(0)	9,300,000	2026		
2027	900,650		900,650	35,000 3.430%	290,000 4.767%	119,318		5,520	856,283	0	(0)	8,990,000	2027		
2028	946,015		946,015	35,000 3.410%	305,000 4.733%	164,594		5,631	900,650	0	(0)	8,665,000	2028		
2029	992,402		992,402	35,000 3.400%	320,000 4.749%	211,495		5,743	946,015	0	(0)	8,325,000	2029		
2030	1,039,831		1,039,831	40,000 3.370%	335,000 4.779%	255,276		5,858	992,402	0	(0)	7,970,000	2030		
2031	1,063,228		1,063,228	40,000 3.370%	350,000 4.825%	280,912		5,975	1,039,831	0	(0)	7,595,000	2031		
2032	1,087,150		1,087,150	40,000 3.370%	365,000 4.889%	307,951		6,095	1,063,228	0	(0)	7,205,000	2032		
2033	1,111,611		1,111,611	45,000 3.370%	385,000 4.952%	326,567		6,217	1,087,150	0	(0)	6,800,000	2033		
2034	1,136,622		1,136,622	45,000 3.400%	405,000 5.005%	352,042		6,341	1,111,611	0	(0)	6,370,000	2034		
2035	1,162,196		1,162,196	45,000 3.450%	425,000 5.061%	379,301		6,468	1,136,622	0	(0)	5,920,000	2035		
2036	1,188,346		1,188,346	45,000 3.500%	445,000 5.127%	408,394		6,597	1,162,196	0	(0)	5,450,000	2036		
2037	1,215,084		1,215,084	50,000 3.750%	465,000 5.184%	434,540		6,729	1,188,346	0	(0)	4,960,000	2037		
2038	1,242,423		1,242,423	50,000 3.750%	490,000 5.241%	462,725		6,864	1,215,084	0	(0)	4,445,000	2038		
2039	1,270,378		1,270,378	55,000 3.950%	515,000 5.298%	488,247		7,001	1,242,423	0	(0)	3,905,000	2039		
2040	1,298,961		1,298,961	55,000 3.950%	545,000 5.342%	516,148		7,141	1,270,378	0	(0)	3,335,000	2040		
2041	1,328,188		1,328,188	55,000 4.100%	575,000 5.384%	546,559		7,284	1,298,961	0	(0)	2,735,000	2041		
2042	1,358,072		1,358,072	60,000 4.100%	605,000 5.414%	574,614		7,430	1,328,188	0	(0)	2,105,000	2042		
2043	1,388,628		1,388,628	60,000 4.250%	640,000 5.441%	605,281		7,578	1,358,072	0	0	1,440,000	2043		
2044	1,419,873		1,419,873	65,000 4.250%	675,000 5.468%	633,852		7,730	1,388,628	0	0	740,000	2044		
2045	1,451,820		1,451,820			1,443,935		7,884	1,419,873	0	0	0	2045		
2046	1,484,486		1,484,486			951,035		8,042	1,451,820	0	0	0	2046		
2047	1,517,887		1,517,887					8,203	959,077	525,408	525,408	0	2047		
2048	1,552,039		1,552,039					8,367	8,203	1,509,684	2,035,092	0	2048		
2049	1,586,960		1,586,960					8,534	8,367	1,543,672	3,578,764	0	2049		
2050									8,534	1,578,426	5,157,189	0	2050		
Total	30,684,720	9,600,000	40,284,720	925,000	8,675,000	9,800,000	8,466,000	261,800	197,045	865,845	35,127,531	Total	Total		

Notes:

¹City of Franklin (Aa2) July 16, 2024 tax-exempt competitive sale reoffering yields plus 0.25%.

²BS1295 US TXBL GO AA+ AA AA- MUNI BVAL YIELD CURVE as of 7-29-2024 plus 0.25%.

³Installment Grant payments totaling \$9,800,000 will be made from Available Tax Increment on a subordinate basis to Village debt service incurred to pay the TID Grant and to extend the water system, and actual out of pocket costs incurred in connection with the audit and administration of the District to the extent allocated to the Property subject to certain limitations identified in the Development Agreement.

⁴TID Grant in the sum of \$8,466,000 will be paid to the Developer within 60 days of issuance of the occupancy permit for the last building of the Apartment Project.

⁵Audit and administrative costs, to qualify for priority payment over the Installment Grant, may not exceed the amount equal to a ten percent increase over the corresponding amount shown on Exhibit 16 of the Development Agreement.

Projected TID Closure

VILLAGE OF ELM GROVE
Library Gift Fund

This fund is for gifts received by the library and is overseen by the Library Board. The Village does not budget for this fund on an annual basis because it is supported entirely through donations. The funds are part of the Village and are included in our financial reports. Per our auditors recommendation it should be included in the budget process through a yearend budget amendment.

The attached provides a summary of recent year's activity and the current year to date figures to allow the committee, board, and public to see the additional support our library receives. One of the major contributors is the Friends of the Elm Grove Library (FOEGL) and their fund raisers such as Lights of Love and the used book sale, allow for substantial additions to materials in the library. They have also provided funds for the children's area and study room renovations and programs

VILLAGE OF ELM GROVE
Donation Fund

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

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

Village of Elm Grove

Donation Fund

Account Title	2021	2022	2023	2024			2025
	Actual	Actual	Actual	Budget	YTD	Estimate	Budget
Revenue							
Donations	30,802	18,831	54,663	-	30,357	30,357	-
Donations for Pathways			-	-	575	575	-
Grant		25,000	-	-	-	-	-
Interest	82	704	2,691	-	2,385	3,000	-
Total Revenue	30,884	44,535	57,354	-	33,317	33,932	-
Expenditures							
Expenditures	22,020	27,204	50,234	-	25,370	25,370	-
Fund Balance	\$ 45,761	\$ 63,091	\$ 70,211	\$ -	\$ -	\$ 78,773	\$ 78,773

Village of Elm Grove

ARPA Fund

Account Title	2021 Actual	2022 Actual	2023 Actual	2024			2025 Budget	% chg 24-25
				Budget	YTD	Estimate		
Revenue								
ARPA Aid	321,136	321,136	-	-	-	-	-	-
Interest	78	8,747	23,708	3,000	8,244	15,000	4,500	50.0%
Total Revenue	321,214	329,883	23,708	3,000	8,244	15,000	4,500	50.0%

Expenditures								
Employee Wages & Benefits	53,024	-	-	-	-	-	-	-
Equipment	1,626	184,061	215,380	228,500	-	-	-	-
Telephone System	-	-	51,500	-	94,400	120,000	-	-
Lock Changes	-	-	84,000	-	6,180	7,000	-	-
Village Hall Parking Lot Lighting	-	-	80,000	-	-	-	103,170	-
Crosswalk Replacement	-	-	17,000	-	3,830	3,830	-	-
Fund Balance Designated to EMS	-	-	-	10,720	-	-	10,720	-
Total Expenditures	54,650	184,061	447,880	228,500	104,410	130,830	113,890	-50.2%

Fund Balance Reconciliation

Fund Balance 1/1/24	\$ 235,940
+ Estimated Revenue	15,000
- Estimated Expenditures	(130,830)
Estimated Fund Balance 12/31/24	<u><u>\$ 109,390</u></u>

**Village of Elm Grove
2025 Capital Budget**

Revenue		
Tax Levy		396,901
Interest		70,000
Computer Aid		5,000
State Transportation Aid		60,000
User Fees		18,000
Sale of Police Vehicles		2,500
Sale of DPW Equipment		32,500
Revenue Subtotal		584,901
Outside Funding		285,000
Total Revenue		869,901

Expenditures		
General Government		
Computer Hardware, Software, Network	30,000	
		30,000
Police		
Police Squad Vehicles	59,570	
		59,570
Fire		
Turnout Gear and Equipment	20,500	
		20,500
EMS		
No Capital Expenditures Budgeted for 2025		-
Public Works		
Dump Truck with Wing Plow, Spreader, Tarp (2011)	285,000	
Sign-Utility Bucket Truck Replacement	175,000	
Zero-Turn Mower Replacement	15,500	
		475,500
Infrastructure		
No Capital Expenditures Budgeted for 2025	-	
		-
Recreation		
Pool/Splashpad Renovations/Upgrades	15,000	
ADA Accessible Pool Chair	16,000	
		31,000
Library		
Online Public Access Catalog (OPAC) Replacements (5)	4,250	
Server Replacement (Cloud Migration)	5,700	
		9,950
New Equipment		
SharePoint Upgrade	4,500	
Ballistic Vests (5) + Vest Shell (1)	4,500	
Traffic Cones (50)	1,000	
Training Tower Rehab	5,000	
Welder	4,700	
Air Cleaners (2)	7,650	
		27,350
Fire Equipment Funding		50,000
Total Expenditures		703,870

**Village of Elm Grove
5 Year Capital Budget
Years 2025-2029**

Department/Capital Item	2025	2026	2027	2028	2029	TOTALS
Summary						
<u>Expenditures Scheduled</u>						
General Government	30,000	460,000	135,000	50,000	-	675,000
Police Department	59,570	130,151	131,734	143,105	94,540	559,100
Fire Department	20,500	24,600	23,575	728,300	23,575	820,550
Emergency Medical Services	-	65,000	-	-	300,000	365,000
Public Works	475,500	610,000	130,500	451,000	65,000	1,732,000
Infrastructure	-	250,000	250,000	150,000	-	650,000
Recreation	31,000	114,900	53,000	36,000	-	234,900
Library	9,950	-	5,350	-	22,250	37,550
Subtotal	626,520	1,654,651	729,159	1,558,405	505,365	5,074,100
Annual Funding						
New Equipment	27,350	25,000	25,000	25,000	25,000	127,350
Fire Equipment Funding	50,000	-	-	-	-	50,000
Total Planned Expenditures	703,870	1,679,651	754,159	1,583,405	530,365	5,251,450
<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 on Fund Balance	70,000	61,250	52,500	43,750	35,000	262,500
DPW Equipment Sale/Trade in	32,500	49,000	-	46,000	5,000	132,500
Police Equipment Sale/Trade in	-	-	4,200	-	-	4,200
Sale of Police Vehicle(s)	2,500	5,000	2,500	5,000	2,500	17,500
Solid Waste Fees to Support Equipment	18,000	18,000	18,000	18,000	18,000	90,000
Fire Truck	-	-	-	700,000	-	700,000
Sale of Ambulance	-	-	-	-	30,000	30,000
Outside Funding for DPW Equipment	285,000	-	-	-	-	285,000
Total Other Revenue Sources	473,000	198,250	142,200	877,750	155,500	1,846,700
Net Expenditures	230,870	1,481,401	611,959	705,655	374,865	3,404,750
Funding per policy	100%	80%	60%	40%	20%	
Funding Needed	230,870	1,185,121	367,175	282,262	74,973	2,140,401
Estimated Fund balance 12/31/24						1,743,500
				Tax Levy Required		396,901
				2023 Levy		469,000
				Increase (Decrease)		(72,099)

**Village of Elm Grove
5 Year Capital Budget
Years 2025-2029**

Department/Capital Item	2024	2025	2026	2027	2028	2029	Total 25-29
Summary							
General Government	-	30,000	460,000	135,000	50,000	-	675,000
Police Department	101,000	59,570	130,151	131,734	143,105	94,540	559,100
Fire Department	24,600	20,500	24,600	23,575	728,300	23,575	820,550
Emergency Medical Services	-	-	65,000	-	-	300,000	365,000
Public Works	340,800	475,500	610,000	130,500	451,000	65,000	1,732,000
Infrastructure	-	-	250,000	250,000	150,000	-	650,000
Recreation	91,500	31,000	114,900	53,000	36,000	-	234,900
Library	27,400	9,950	-	5,350	-	22,250	37,550
Subtotal	\$ 585,300	\$ 626,520	\$ 1,654,651	\$ 729,159	\$ 1,558,405	\$ 505,365	\$ 5,074,100
Funding at 20% per year		100%	80%	60%	40%	20%	
Amount Required per Funding Policy		\$ 626,520	\$ 1,323,721	\$ 437,495	\$ 623,362	\$ 101,073	\$ 3,112,171
Annual Funding							
New Equipment		27,350	25,000	25,000	25,000	25,000	127,350
Fire Equipment Fund		50,000	-	-	-	-	50,000
Total Funding		\$ 703,870	\$ 1,348,721	\$ 462,495	\$ 648,362	\$ 126,073	\$ 3,289,521
General Government							
*Computer Hardware, Software, Network		30,000	180,000				\$ 210,000
Village Hall Roof Replacement			120,000				\$ 120,000
Building Upgrades - Exterior			25,000	25,000	25,000		\$ 75,000
Building Upgrades - Interior			25,000	25,000	25,000		\$ 75,000
Digitized Copies						-	\$ -
Poll Machines (6)				40,000			\$ 40,000
Downtown Master Plan			55,000				\$ 55,000
Accounting Software				45,000			\$ 45,000
**Parking Lot Lighting			55,000				\$ 55,000
General Government Total	\$ -	\$ 30,000	\$ 460,000	\$ 135,000	\$ 50,000	\$ -	\$ 675,000
Police							
Police Squad Vehicles	101,000	59,570	130,151	70,734	143,105	72,540	\$ 476,100
LiveScan Fingerprint Machine						22,000	\$ 22,000
Patrol Rifles (6)				21,000			\$ 21,000
Mobile Data Terminals (8)				40,000			\$ 40,000
*Radios				-			\$ -
Police Total	\$ 101,000	\$ 59,570	\$ 130,151	\$ 131,734	\$ 143,105	\$ 94,540	\$ 559,100
Fire							
Turnout Gear and Equipment	24,600	20,500	24,600	23,575	28,300	23,575	\$ 120,550
*Fire Truck					700,000		\$ 700,000
**Radios (12)				-			\$ -
Fire Total	\$ 24,600	\$ 20,500	\$ 24,600	\$ 23,575	\$ 728,300	\$ 23,575	\$ 820,550
EMS							
Replacement of Defibrillators/Equipment			65,000				\$ 65,000
Ambulance						300,000	\$ 300,000
*Radios				-			\$ -
Ambulance Laptop		-					\$ -
EMS total	\$ -	\$ -	\$ 65,000	\$ -	\$ -	\$ 300,000	\$ 365,000

**Village of Elm Grove
5 Year Capital Budget
Years 2025-2029**

Department/Capital Item	2024	2025	2026	2027	2028	2029	Total 25-29
Public Works							
Dump Truck with Wing Plow, Spreader, Tarp (2011)		285,000					\$ 285,000
Dump Truck with Plow (2012)			285,000				\$ 285,000
Dump Truck with Plow (2014)					285,000		\$ 285,000
1 Ton Dump Truck/Swap Loader (2015 F350)			150,000				\$ 150,000
Pickup Replacement with Vplow (2016 F250)			60,000				\$ 60,000
Sign-Utility Bucket Truck Replacement		175,000					\$ 175,000
Zero-Turn Mower Replacement	30,400	15,500					\$ 45,900
Kawasaki Mule UTV			14,000				\$ 14,000
Salt Shed Rehab				70,500			\$ 70,500
DPW Floor Replacement in Mechanic Bays			30,000				\$ 30,000
DPW Floor Replacement in South Bays			60,000				\$ 60,000
Repainting of Exterior of DPW Garages				60,000			\$ 60,000
Swap Loader Replacement (2018)					150,000		\$ 150,000
Ventrac Compact Articulating Tractor						65,000	\$ 65,000
Air Quality Filtrations and Cleaning (4)					16,000		\$ 16,000
*Radios				-			\$ -
GIS Updgrade			11,000				\$ 11,000
DPW Roof Replacement	84,400						\$ 84,400
Pole Building	181,000						\$ 181,000
Pickup Truck	45,000						\$ 45,000
Public Works Total	\$ 340,800	\$ 475,500	\$ 610,000	\$ 130,500	\$ 451,000	\$ 65,000	\$ 1,732,000
Infrastructure							
Village Hall Parking Lot - Repaving			250,000	250,000			\$ 500,000
Resurfacing of DPW Facility					150,000		\$ 150,000
Signage						-	\$ -
Infrastructure		\$ -	\$ 250,000	\$ 250,000	\$ 150,000	\$ -	\$ 650,000
Recreation							
Pool/Splashpad Renovations/Upgrades		15,000		15,000			\$ 30,000
Baseball Diamond Renovation		-		12,500		-	\$ 12,500
Tennis Court Resurfacing - Courts 1-3				25,500			\$ 25,500
Club Car (Golf Cart)						-	\$ -
Pool Amenity					36,000		\$ 36,000
ADA Accessible Pool Chair	6,500	16,000					\$ 22,500
Pool Liner Replacement			114,900				\$ 114,900
Basketball Court Reconstruction	60,000						\$ 60,000
Comprehensive Outdoor Recreation Plan	25,000						\$ 25,000
Recreation Total	\$ 91,500	\$ 31,000	\$ 114,900	\$ 53,000	\$ 36,000	\$ -	\$ 234,900
Library							
Staff Computer Replacements	19,900					13,000	\$ 32,900
Online Public Access Catalog (OPAC) Replacements (5)		4,250					\$ 4,250
Children's Education Stations (2)	7,500					9,250	\$ 16,750
Server Replacement (Cloud Migration)		5,700					\$ 5,700
Public Computers (4)				5,350			\$ 5,350
Library Total	\$ 27,400	\$ 9,950	\$ -	\$ 5,350	\$ -	\$ 22,250	\$ 65,000
Total Capital Requests to be Funded over 5 years	\$ 585,300	\$ 626,520	\$ 1,654,651	\$ 729,159	\$ 1,558,405	\$ 505,365	\$ 5,074,100

Village of Elm Grove
 5 Year Capital Budget
 New Equipment Request 2025

General Government	Total	
SharePoint Upgrade	<u>\$ 4,500</u>	\$ 4,500
Police		
Ballistic Vests (5) + Vest Shell (1)	\$ 4,500	
Traffic Cones (50)	\$ 1,000	
		\$ 5,500
Fire		
Training Tower Rehab	<u>\$ 5,000</u>	\$ 5,000
Public Works		
Welder	\$ 4,700	
Air Cleaners (2)	<u>\$ 7,650</u>	
		\$ 12,350
Recreation		
		<u><u>\$ 27,350</u></u>