



Village of Elm Grove

**2026 Operating and Capital Budgets
including 2025 Tax Levy and 2026 User Fees**

November 25, 2025

**Village of Elm Grove
2026 Budget
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Village of Elm Grove

Levy Rate & Fees

Tax Levy	
2024 Payable 2025 Actual Levy	7,729,511
Net New Construction	286,690
2024 Levy for General Obligation Debt	(404,724)
2025 Levy for General Obligation Debt	394,492
Other Adjustments	(8,888)
Maximum Levy Allowable	<u>7,997,081</u>
Proposed 2025 Levy	7,997,081
Increase from 2024	\$ 267,570
	% Increase 3.46%
	Tax Rate \$4.8706
Rate Increase	\$0.1347
% Rate Increase	2.84%
Current Proposed Levy Under Levy Limits by	<u><u>-</u></u>

Property Value Information (In Thousands)				
	Assessed Value		Equalized Values	
	W/O TID	Full value	W/O TID	Full value
as of 1/1/24	1,632,098	1,693,865	1,683,458	1,746,771
as of 1/1/25	1,641,904	1,757,403	1,783,180	1,919,757
Change	9,806	63,538	99,722	172,986
% Change	0.60%	3.75%	5.92%	9.90%

Change for Average Household			
	2024	2025	% Increase (Decrease)
Median Single Family House Value	\$620,000	\$630,000	1.61%
Tax Rate	\$4.73590	\$4.87061	2.84%
Village Tax	\$2,936	\$3,068	4.50%
Tax Increase		\$132	
Fees			
Sewer	\$680.60	\$695.13	2.13%
Stormwater	\$141.13	\$143.95	2.00%
Solid Waste	\$369.00	\$384.25	4.13%
Total Fees	\$1,190.73	\$1,223.33	2.74%
Fee Increase		\$32.60	
Net Change Taxes & Fees		\$164.83	3.99%

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

2025 Payable 2026 Allowable Levy Limit Calculation		
2024 Payable 2025 Actual Levy	\$	7,729,510.70
2025 Personal Property Aid	\$	31,909.30
	\$	7,761,420.00
Less 2024 Levy for General Obligation Debt	\$	(404,724.00)
2024 Payable 2025 Adjusted Actual Levy	\$	7,356,696.00
Levy Increase Allowed Due to Net New Construction	3.897% \$	286,690.44
Less 2026 Personal Property Aid	\$	(31,909.00)
2025 Levy Limit Before Adjustments	\$	7,611,477.44
Adjustments to Levy Limit		
2025 Levy for General Obligation Debt	\$	226,975.00
2025 Levy for TID Abated Debt ¹	\$	167,517.00
Stormwater User Fee Increase	\$	(9,504.40)
Prior Year's Unused Levy	\$	100.00
Unused Levy Carryforward from Prior Years	\$	516.00
Total Adjustments	\$	385,603.60
2025 Payable 2026 Allowable Levy	\$	7,997,081.04
Allowable Increase	\$	267,570.34

¹47% of the total TID abated debt adjustment is related to existing debt obligations from TID #2 and #3 for capital expenditures only.

Proposed Levy	7,997,081
Over (Under) Limit	-

Current Years Adj. for Debt		
2019 G.O. Bond	\$	146,719.00
2025B G.O. Notes (TID #3)	\$	153,220.00
STFL 2023	\$	80,256.00
STFL 2023 (TID #2)	\$	14,297.00
	\$	394,492.00

Stormwater Fee - Levy Decrease		
2025 Stormwater Fees	\$	475,184.00
2026 Stormwater Fees	\$	484,688.40
	\$	(9,504.40)

Village of Elm Grove

Tax Levy Historical Summary

Levy By Fund	2026	2025	2024	2023	2022	2021	2020
General Fund	5,498,403	5,214,171	5,103,330	4,971,670	4,748,020	4,484,570	4,280,665
Debt Service	226,975	284,912	268,690	191,435	189,360	187,304	146,813
5 Year Capital Fund	398,953	396,901	469,000	578,000	607,450	733,327	741,250
Transportation Fund	550,000	550,000	550,000	550,000	550,000	550,000	550,000
General Levy Subtotal	6,674,331	6,445,984	6,391,020	6,291,105	6,094,830	5,405,201	5,168,728
SPECIAL REVENUE FUNDS							
Library	467,250	445,000	437,220	437,885	407,505	406,110	396,770
EMS	395,000	343,027	303,150	249,750	221,600	221,600	221,600
Stormwater Operations	160,500	170,500	170,500	170,500	170,500	170,500	175,000
Sewer Fund	300,000	325,000	348,000	348,000	550,000	1,100,000	1,220,000
Special Revenue Levy Subtotal	1,322,750	1,283,527	1,258,870	1,206,135	1,349,605	1,898,210	2,013,370
Total Tax Levy	7,997,081	7,729,511	7,649,890	7,497,240	7,444,435	7,303,411	7,182,098
Levy Dollar Increase	267,570	79,621	152,650	52,805	141,024	121,313	169,008
Levy Percent Change	3.46%	1.04%	2.04%	0.71%	1.93%	1.69%	2.41%

Tax Rate Summary

Assessed Value Tax Rate	2026	2025	2024	2023	2022	2021	2020
Assessed Value without TID	1,641,904	1,632,098	1,407,255	1,394,055	1,241,120	1,217,608	1,127,395
Tax Rate	4.8706	4.7359	5.4360	5.3780	5.9982	5.9982	6.3705
Tax Rate Percent Change	2.84%	-12.88%	1.08%	-10.34%	0.00%	-5.84%	2.06%
Equalized Value Tax Rate							
Equal Value without TID	1,783,180	1,683,458	1,551,074	1,438,418	1,262,365	1,244,717	1,214,229
Tax Rate	\$ 4.4847	4.5914	4.9320	5.2121	5.8972	\$ 5.8675	\$ 5.9149
Tax Rate Percent Change	-2.32%	-6.91%	-5.37%	-11.62%	0.51%	-0.80%	-4.46%

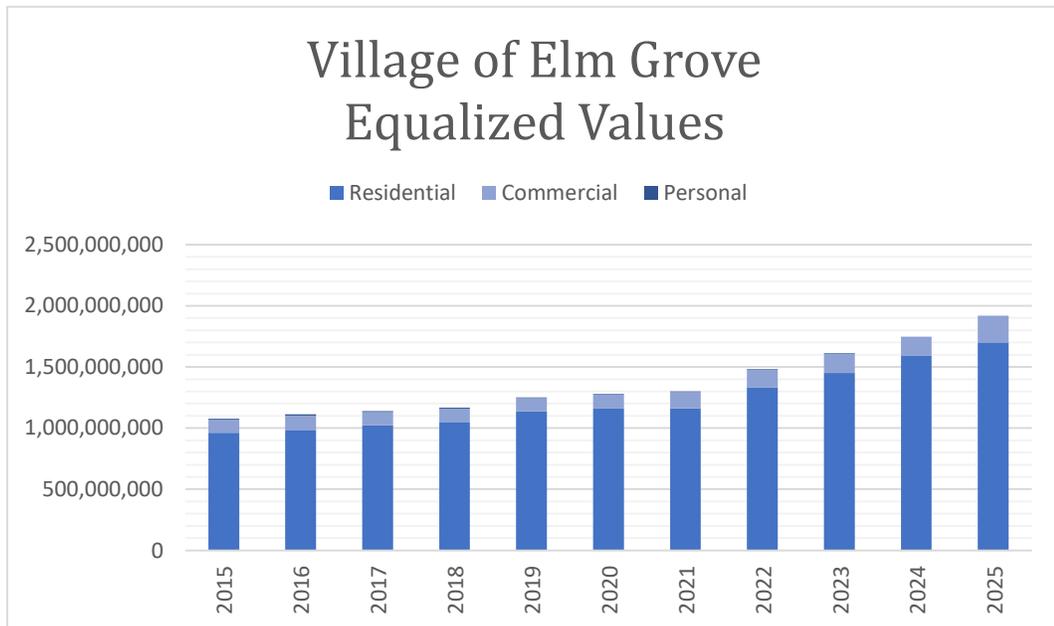
Residential User Fee Summary

Fees included in budget	2026	2025	2024	2023	2022	2021	2020
Sewer	695.13	680.60	646.00	632.00	558.50	367.72	347.00
Stormwater	143.95	141.13	139.73	138.35	136.98	135.62	134.28
Solid Waste	384.25	369.00	358.00	357.00	316.70	254.32	246.40
Total Annual Fee	1,223.33	1,190.73	1,143.73	1,127.35	1,012.18	757.66	\$727.68
Annual Increase	\$32.60	\$47.00	\$16.38	\$115.17	\$254.52	\$29.98	\$22.44
Annual Increase	2.74%	4.11%	1.45%	11.38%	33.59%	4.25%	3.18%
Amount per Month for Fees	\$101.94	\$99.23	\$95.31	\$93.95	\$84.35	\$63.14	\$60.64

Village of Elm Grove January 2025 Property Values

Category	Assessed	Equalized	Difference
Residential	\$1,547,592,800	\$1,701,957,600	90.93%
Commercial	\$209,810,600	\$217,799,600	96.33%
Manufacturing	-	-	-
Personal Property	-	-	-
Total Value W/ TID Increment	\$1,757,403,400	\$1,919,757,200	91.54%
TID #2 Increment	(\$47,439,835)	(\$60,432,400)	78.50%
TID #3 Increment	(\$68,059,800)	(\$76,144,800)	89.38%
Total Value W/O TID Increment	\$1,641,903,765	\$1,783,180,000	92.08%

Summary of Annual <u>Equalized</u> Values and Changes					
Year	Residential	Commercial	Personal	Total	% Change
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%
2025	\$ 1,701,957,600	\$ 217,799,600	\$ -	\$ 1,919,757,200	9.90%



**Village of Elm Grove
Comparison of 2025-2026
Expenditure Budgets**

	2025 Budget	2026 Budget	Dollar Increase (Decrease)	% Increase/ Decrease	Draft #1 Dollar Increase (Decrease)
General Fund Operations					
General Government	1,657,930	1,728,710	70,780	4.27%	(29,697)
Inspections	171,675	160,000	(11,675)	-6.80%	-
Municipal Court	122,060	125,375	3,315	2.72%	(4,325)
Dispatch	599,003	621,565	22,562	3.77%	(1,350)
Police	3,039,133	2,978,350	(60,783)	-2.00%	(61,750)
Fire	385,370	408,975	23,605	6.13%	(25,000)
Public Works	895,075	987,215	92,140	10.29%	(11,000)
Solid Waste	778,125	808,875	30,750	3.95%	(3,000)
Forestry	173,166	166,705	(6,461)	-3.73%	(6,007)
Recreation	323,620	342,207	18,587	5.74%	(40,739)
Contingency	114,000	240,850	126,850	111.27%	(49,150)
Transfer to Other Funds	-	-	-	-	-
General Fund - Subtotal	8,259,157	8,568,827	309,670	3.75%	(232,018)
Special Revenue Fund Operations					
Library	544,000	554,078	10,078	1.85%	(13,888)
EMS	591,527	614,770	23,243	3.93%	(18,420)
Sewer (Less PPII)	2,480,623	2,407,573	(73,050)	-2.94%	363,756
Stormwater	712,300	332,100	(380,200)	-53.38%	350
Special Revenue - Subtotal	4,328,450	3,908,521	(419,929)	-9.70%	331,798
Total Operating Expenditures	12,587,607	12,477,348	(110,259)	-0.88%	
<i>less interfund transfers</i>	(488,550)	(100,000)	388,550	-79.53%	
Total Operations	12,099,057	12,377,348	278,291	2.30%	
TIF #2	645,862	76,597	(569,265)	-88.14%	
TIF #3	61,000	444,104	383,104	628.04%	
TIF Transfer to Debt Service	(516,363)	(390,901)	125,462	-24.30%	
Net TIF Other Expenditures	190,499	129,800	(60,699)	-31.86%	
Capital Projects					
Capital Fund Expenditures	618,520	1,856,582	1,238,062	200.17%	
Sewer - TOSA 124th	150,000	-	(150,000)	-100.00%	
Transportation Fund	1,505,000	2,350,080	845,080	56.15%	
TIF #3 Developer Incentive	8,466,000	-	(8,466,000)	(8,466,000)	
TIF #2 UC Daylighting	915,000	6,800,000	5,885,000	643.17%	
Project expenditures	11,654,520	11,006,662	(647,858)	-5.56%	
Debt Service	1,189,825	682,981	(506,844)	-42.60%	
Debt Trf to Transportation	-	-	-	-	
Total Budgeted Expenditures	25,133,901	24,196,791	(937,110)	-3.73%	

Village of Elm Grove
Estimated Fund Balance at December 31, 2025

Change in Fund Balance 12/31/25													
	General Fund	Debt Service	5 Year Capital	Transportation	Sewer	Library	EMS	Stormwater	TIF #2	TIF #3	Donation	Library gift	Total
Balance at 12/31/24	\$2,635,795	\$888,808	\$2,412,078	\$254,810	\$1,913,598	\$52,147	\$111,810	\$222,022	-\$2,426,089	\$0	\$126,743	\$53,548	\$6,245,270
Estimate 2025 Revenue	8,427,557	1,296,130	862,940	652,500	2,572,749	515,249	568,777	780,000	677,234	8,654,154	45,770	28,500	25,081,560
Estimate 2025 Expense	8,251,826	1,190,226	683,637	2,514,800	2,660,293	530,333	610,020	718,470	1,527,494	8,654,154	53,938	35,000	27,430,391
Estimated Balance at 12/31/25	\$2,811,526	\$994,712	\$2,591,381	-\$1,607,490	\$1,826,054	\$36,863	\$70,567	\$283,552	-\$3,276,349	\$0	\$118,575	\$47,048	\$3,896,439
Increase/(Decrease)	175,731	105,904	179,303	(1,862,300)	(87,544)	(15,284)	(41,243)	61,530	(850,260)	-	(8,168)	(6,500)	(2,348,831)

Fund Balance by Categories													
Unspendable	555,028												555,028
Advanced to Municipal Water Project		850,000			1,311,679								2,161,679
Restricted													
ACT 102 Grant Funds							44,903						44,903
Koenig Estate							44,690						44,690
TEMS							885						885
Library											47,048		47,048
Debt Service		144,712											144,712
Committed													
For Fund Specific Use			2,591,381	(1,607,490)	514,375			222,022			118,575		1,838,863
Assigned													
Donations	1,467												1,467
Beautification Committee	12,829												
Sustainability Committee	1,020												
Drill Fund balance	13,213						12,309						25,522
For Next Year's Budget	200,000						27,170						241,409
Unassigned Fund Balance	\$2,027,969	\$0	\$0	\$0	\$0	\$22,624	(\$59,390)	\$61,530	(\$3,276,349)	\$0	\$0	\$0	(\$968,358)
Total Estimated Fund Balance	\$2,811,526.35	\$994,712.00	\$2,591,381.00	(\$1,607,490.00)	\$1,826,054.00	\$36,863.00	\$70,567.00	\$283,552.00	(\$3,276,349.09)	\$0.00	\$118,574.76	\$47,048.00	\$3,896,439.02

*General Fund Balance Policy		
	Fund Balance Policy - Unassigned	Fund Balance Policy - Unrestricted (Unassigned+Committed+Assigned)
Unassigned Fund Balance	2,027,969	\$2,027,969
General Fund Operating Budget	8,568,827	\$0
Current Fund Balance Percentage	23.67%	\$228,530
		\$2,256,498
		26.33%
<i>Policy Parameter at 15%</i>	1,285,324	
<i>Policy Parameter at 25%</i>	2,142,207	
		Fund Balance Policy not to exceed 30%
		2,570,648

*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

Department	Wages	Overtime	FICA	WRS	Employee WRS	Health/ Dental	Life	Disability	2026 Budget Total	2025 Estimated Total	% Change 25-26
General Government	\$ 605,000	\$ 2,500	\$ 48,750	\$ 89,075	\$ (44,550)	\$ 143,000	\$ 1,890	\$ 2,700	\$ 848,365	\$ 831,450	2.0%
Court	\$ 65,675	\$ -	\$ 5,000	\$ 7,600	\$ (3,650)	\$ -	\$ -	\$ -	\$ 74,625	\$ 74,525	0.1%
Dispatch	\$ 345,000	\$ 21,000	\$ 29,600	\$ 55,750	\$ (27,850)	\$ 105,000	\$ 1,050	\$ 765	\$ 530,315	\$ 506,310	4.7%
Police	\$ 1,905,500	\$ 80,000	\$ 158,000	\$ 447,000	\$ (149,000)	\$ 405,750	\$ 4,050	\$ 1,800	\$ 2,853,100	\$ 2,776,751	2.7%
Fire	\$ 295,300	\$ -	\$ 20,500	\$ 14,450	\$ (5,525)	\$ -	\$ -	\$ 6,550	\$ 331,275	\$ 299,149	10.7%
Public Works	\$ 470,000	\$ 16,000	\$ 35,500	\$ 70,750	\$ (35,375)	\$ 135,000	\$ 1,500	\$ 915	\$ 694,290	\$ 682,732	1.7%
Solid Waste	\$ 68,500	\$ -	\$ 5,000	\$ 7,750	\$ (3,875)	\$ 9,500	\$ -	\$ -	\$ 86,875	\$ 86,325	0.6%
Forestry	\$ 78,250	\$ -	\$ 6,375	\$ 12,000	\$ (5,800)	\$ 27,000	\$ 300	\$ 80	\$ 118,205	\$ 115,808	2.1%
Recreation	\$ 180,000	\$ -	\$ 14,950	\$ 9,150	\$ (4,575)	\$ 10,775	\$ 51	\$ 106	\$ 210,457	\$ 208,457	1.0%
Total General Fund	\$ 4,013,225	\$ 119,500	\$ 323,675	\$ 713,525	\$ (280,200)	\$ 836,025	\$ 8,841	\$ 12,916	\$ 5,747,507	\$ 5,581,507	3.0%

Library	\$ 360,000	\$ -	\$ 28,125	\$ 41,125	\$ (20,550)	\$ 40,000	\$ 1,250	\$ 245	\$ 450,195	\$ 428,185	5.1%
EMS	\$ 513,820	\$ -	\$ 38,850	\$ 22,500	\$ (7,200)	\$ -	\$ -	\$ -	\$ 567,970	\$ 557,070	2.0%
Stormwater	\$ 135,600	\$ -	\$ 15,300	\$ 27,800	\$ (13,900)	\$ 35,200	\$ -	\$ -	\$ 200,000	\$ 190,000	5.3%
Sewer	\$ 52,752	\$ -	\$ 5,581	\$ 9,035	\$ (4,518)	\$ 10,100	\$ -	\$ -	\$ 72,950	\$ 72,950	0.0%
Total Wages & Benefits	\$ 5,075,397	\$ 119,500	\$ 411,531	\$ 813,985	\$ (326,368)	\$ 921,325	\$ 10,091	\$ 13,161	\$ 7,038,622	\$ 6,829,712	3.1%

(326,368) Employee Contributions

Total Wages + Overtime **5,194,897** **Village WRS Cost - Net** **\$ 487,618**

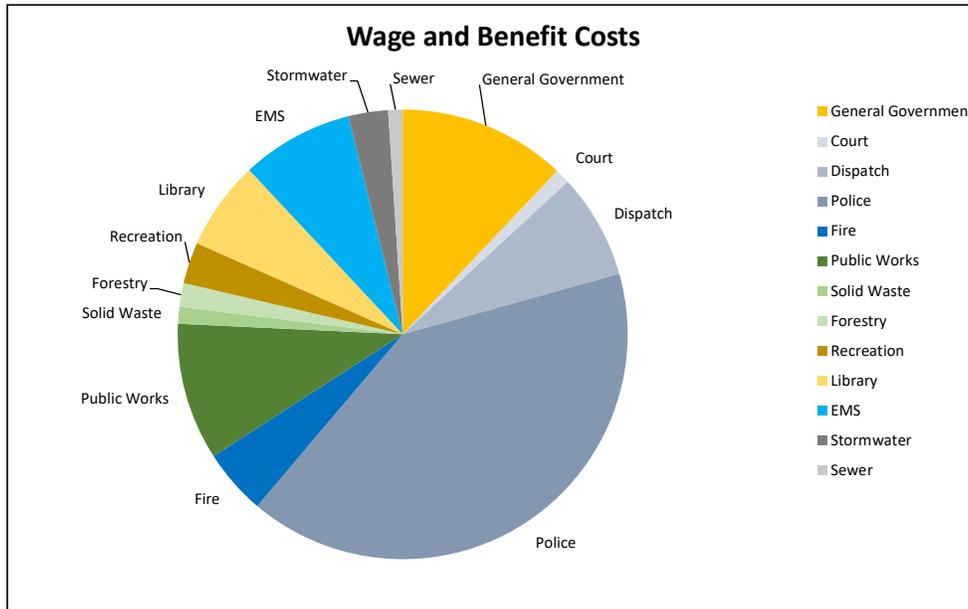
Fire on call (215,000)
 EMS on call (400,000)
 Seasonal (120,000)
4,459,897

1% Increase to Wages is equal to an increase of: \$45,000.00

Dept.	Single	Family	Opt-Out	Total
General Gov.	2	5	-	7
Dispatch	-	4	-	4
Police	8	12	1	21
DPW	-	6	1	7
Forestry	-	1	-	1
Recreation	1	-	-	1
Library	1	-	2	3
Totals	12	28	4	44

Single = \$754.34
 Family = \$1,981.42

 Single Increase = \$9,052
 Family Increase = \$55,480



**Village of Elm Grove
2026 Wisconsin Retirement Rates**

General Category of Employees						
Components of Contribution	2021	2022	2023	2024	2025	2026
Employee Required	6.75%	6.50%	6.80%	6.90%	6.95%	7.20%
Employer Required	6.75%	6.50%	6.80%	6.90%	6.95%	7.20%
Total	13.50%	13.00%	13.60%	13.80%	13.90%	14.40%

Public Safety Employees - Police and Fire Chief						
Components of Contribution	2021	2022	2023	2024	2025	2026
Employee Required	6.75%	6.50%	6.80%	6.90%	6.95%	7.20%
Employer Required	11.75%	12.00%	13.20%	14.30%	14.95%	14.70%
Total Retirement	18.50%	18.50%	20.00%	21.20%	21.90%	21.90%
Duty Disability	0.17%	0.08%	0.08%	0.08%	0.12%	0.10%
Total	18.67%	18.58%	20.08%	21.28%	22.02%	22.00%

**VILLAGE OF ELM GROVE
2026 HEALTH INSURANCE RATES
USING A 10% INCREASE FROM 2025**

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	\$2,900	\$5,800
Out-of-Pocket Maximum	<u>\$7,900</u>	<u>\$15,800</u>

2026 Rates	15% Employee Contribution					Cost per Hour Based on 2080 Hrs	
	Employee Annual	Employee Payroll	Village Annual	Village Payroll	Total Annual		
<u>United Healthcare</u>							
Single	\$1,464.31	\$56.32	\$8,297.75	\$319.14	\$9,762.06	Employee	Village
Average HRA Contribution	\$ -	\$ -	\$2,142.86	\$82.42	\$2,142.86		
	<u>\$1,464.31</u>	<u>\$56.32</u>	<u>\$10,440.61</u>	<u>\$401.56</u>	<u>\$11,904.92</u>	\$0.70	\$5.02
Family	\$3,846.29	\$147.93	\$21,795.64	\$838.29	\$25,641.92	Employee	Village
Average HRA Contribution	\$ -	\$ -	\$4,285.71	\$164.84	\$4,285.71		
	<u>\$3,846.29</u>	<u>\$147.93</u>	<u>\$26,081.35</u>	<u>\$1,003.13</u>	<u>\$29,927.64</u>	\$1.85	\$12.54

2025 Rates	15% Employee Contribution					Cost per Hour Based on 2080 Hrs	
	Employee Annual	Employee Payroll	Village Annual	Village Payroll	Total Annual		
<u>United Healthcare</u>							
Single	\$1,331.19	\$51.20	\$7,543.41	\$290.13	\$8,874.60	Employee	Village
Average HRA Contribution	\$ -	\$ -	\$2,273.00	\$87.42	\$2,273.00		
	<u>\$1,331.19</u>	<u>\$51.20</u>	<u>\$9,816.41</u>	<u>\$377.55</u>	<u>\$11,147.60</u>	\$0.64	\$4.72
Family	\$3,496.63	\$134.49	\$19,814.21	\$762.09	\$23,310.84	Employee	Village
Average HRA Contribution	\$ -	\$ -	\$4,545.45	\$174.83	\$4,545.45		
	<u>\$3,496.63</u>	<u>\$134.49</u>	<u>\$24,359.66</u>	<u>\$936.91</u>	<u>\$27,856.29</u>	\$1.68	\$11.71

Opt-Out Provision

The Village allows eligible employees to opt-out of the insurance coverage if they have other coverage available. The employee receives \$5,657.56 annually or \$217.60 per payroll

**Village of Elm Grove
Budget Summary**

General Fund

Account Title	2022	2023	2024	2025		2026
	Actual	Actual	Actual	Budget	Estimate	Budget
Revenue						
Taxes	4,748,324	4,971,671	5,103,330	5,214,171	5,214,171	5,498,403
Intergovernmental	625,122	794,751	926,339	933,057	956,577	970,541
Licenses & Permits	249,219	747,791	420,600	288,060	527,710	257,700
Fines, Forfeitures	138,530	173,851	158,745	155,000	171,500	161,500
Public Charges/Fees	681,932	770,752	790,172	783,802	807,922	851,233
Recreation Fees	184,155	208,747	204,038	213,150	206,474	209,650
Commercial Revenues	277,259	501,671	530,469	467,650	538,936	419,800
Total Revenue	6,904,541	8,169,233	8,133,694	8,054,890	8,423,290	8,368,827
Transfer in from TIF	4,000	4,163	4,267	4,267	4,267	-
Fund Balance Used or (Gained)	(4,927)	(602,032)	(257,749)	200,000	(175,731)	200,000
Total Revenue	6,903,614	7,571,364	7,880,212	8,259,157	8,251,826	8,568,827

Expenditures						
General Government	1,370,201	1,586,874	1,587,770	1,657,930	1,711,352	1,728,710
Inspections	142,420	464,324	258,288	171,675	274,000	160,000
Municipal Court	113,972	122,952	117,188	122,060	124,525	125,375
Dispatch	510,640	543,776	570,983	599,003	595,723	621,565
Police	2,352,232	2,567,368	2,802,929	3,039,133	2,899,808	2,978,350
Fire	281,194	316,596	350,884	385,370	388,289	408,975
Public Works	827,742	805,652	961,777	895,075	976,856	987,215
Solid Waste	652,824	719,227	742,172	778,125	783,825	808,875
Forestry	149,463	153,497	146,308	173,166	157,133	166,705
Recreation	281,406	291,100	341,911	323,620	340,315	342,207
Contingency	-	-	-	114,000	-	240,850
Transfer of Funds	215,250	-	-	-	-	-
Total Expenditures	6,897,344	7,571,365	7,880,212	8,259,157	8,251,826	8,568,827

2025-2026 Budged Expenditure Increase \$309,670

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

Account Title	2022 Actual	2023 Actual	2024 Actual	2025			2026 Budget	% Change ('26 Budget vs. Actual)
				Budget	YTD	Estimate		
<u>Taxes</u>								
Property Taxes	4,748,324	4,971,671	5,103,330	5,214,171	5,214,171	5,214,171	5,498,403	5.5%
Taxes Subtotal	4,748,324	4,971,671	5,103,330	5,214,171	5,214,171	5,214,171	5,498,403	5.5%
<u>Intergovernmental Revenue</u>								
State Shared Revenue	80,235	80,235	257,387	263,301	39,495	263,301	272,254	3.4%
Expenditure Restraint Program	71,155	81,012	22,889	22,890	22,889	22,889	-	-100.0%
Fire Insurance Tax from State	47,039	53,615	58,708	58,708	65,568	65,568	65,568	0.0%
State Transportation Aids	375,000	375,000	375,000	375,000	281,250	375,000	375,000	0.0%
State Computer Aid	10,000	10,000	10,000	10,000	10,000	10,000	10,000	0.0%
Video Service Provider Aid	20,410	20,410	20,410	20,410	20,410	20,410	20,410	0.0%
Personal Property Tax Aid	18,563	18,563	18,563	31,909	31,909	31,909	31,909	0.0%
Misc. State Aid	-	1,297	-	-	-	11,500	31,900	177.4%
Other Public Safety Grants	-	962	859	1,750	-	-	-	-
St of WI - Police Training Grant	2,720	3,040	4,560	6,000	-	6,000	6,000	0.0%
Elmbrook School District (SRO)	-	139,410	149,300	143,089	74,088	150,000	157,500	5.0%
County Recycling Rebate	-	11,207	8,662	-	-	-	-	-
Intergovernmental Revenue Subtotal	625,122	794,751	926,339	933,057	545,610	956,577	970,541	1.5%
<u>License and Permits</u>								
Liquor License	8,440	19,035	9,230	9,000	19,220	19,220	9,000	-53.2%
Operator License	2,365	3,750	2,580	3,250	2,670	3,000	2,600	-13.3%
Sign License Fee	115	105	200	100	70	100	100	0.0%
Cigarette License	600	500	500	500	500	500	500	0.0%
Dog & Cat License	2,489	2,261	726	1,500	2,493	2,750	2,500	-9.1%
Other Licenses	2,790	3,775	3,673	3,600	1,110	1,200	1,000	-16.7%
Fire Inspection Fee	14,360	9,950	9,350	14,360	-	10,940	12,000	9.7%
Special Fee - Developer	-	-	-	-	100,000	100,000	-	-100.0%
Building Permits	149,215	550,274	228,199	180,750	154,977	280,000	168,000	-40.0%
Electrical Permits	38,926	68,782	77,055	37,500	33,119	64,750	28,000	-56.8%
Plumbing Permits	19,664	45,429	63,276	22,500	18,247	31,500	20,000	-36.5%
Other Building/Zoning Fees	10,255	43,930	25,811	15,000	13,525	13,750	14,000	1.8%
License and Permits Subtotal	249,219	747,791	420,600	288,060	345,930	527,710	257,700	-51.2%
<u>Fines, Forfeitures and Penalties</u>								
Court Fines Collected	210,410	264,478	244,892	240,000	200,822	260,000	245,000	-5.8%
Court Fine Expense	(71,880)	(90,627)	(86,146)	(85,000)	(55,477)	(88,500)	(83,500)	-5.6%
Fines, Forfeitures and Penalties Subtotal	138,530	173,851	158,745	155,000	145,346	171,500	161,500	-5.8%
<u>Public Charges for Services</u>								
General Government	5,474	5,323	10,256	5,000	8,008	15,020	5,500	-63.4%
Public Safety	4,807	5,223	6,187	5,000	3,509	5,000	5,000	0.0%
Driveway/Roadcut	7,394	2,114	14,061	9,000	4,773	5,500	5,000	-9.1%
Yard Waste Recycling	1,682	2,363	2,594	1,000	2,113	2,500	2,500	0.0%
Leaf Bag Revenue	965	592	595	650	45	600	600	0.0%
Solid Waste User Fee	659,870	752,977	755,280	761,402	778,302	778,302	831,133	6.8%
Special Brush Pickup (\$60)	1,740	2,160	1,200	1,750	840	1,000	1,500	50.0%
Public Charges for Services Subtotal	681,932	770,752	790,172	783,802	797,590	807,922	851,233	5.4%

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

Account Title	2022 Actual	2023 Actual	2024 Actual	2025			2026 Budget	% Change ('26 Budget vs. Actual)
				Budget	YTD	Estimate		
Recreation Department								
Swim Team	15,872	13,505	14,805	14,500	15,348	15,348	15,000	-2.3%
Swimming Lessons	18,045	17,935	15,715	18,000	17,595	17,595	18,000	2.3%
Swimming Admission Fees	43,275	57,420	49,350	55,000	46,933	46,933	48,000	2.3%
Pool Rentals	5,075	5,650	9,200	8,500	5,400	5,400	6,000	11.1%
Revenue from Swimming Pool	82,267	94,510	89,070	96,000	85,276	85,276	87,000	2.0%
Tennis Team	3,592	3,790	852	3,500	508	508	1,000	96.9%
Tennis Lesson	5,780	7,918	4,140	7,500	2,715	2,715	2,500	-7.9%
Tennis Court Rental Fees	6,096	8,238	4,268	7,000	12,434	15,434	12,500	-19.0%
Revenue from Tennis	15,468	19,946	9,260	18,000	15,657	18,657	16,000	-14.2%
Camp Elm Grove	18,173	18,138	22,958	20,000	21,173	21,173	20,000	-5.5%
Special Events	-	-	660	-	2,100	2,100	1,000	-52.4%
Joint Recreation Programs	4,773	1,140	479	1,000	500	500	500	0.0%
Baseball	11,190	12,420	14,870	15,000	13,535	13,535	16,000	18.2%
Fitness Classes	12,207	11,250	11,488	10,500	7,268	10,750	10,000	-7.0%
Concession Sales	1,652	2,089	2,130	2,000	3,230	3,230	4,000	23.8%
Beer Garden	8,150	12,690	12,175	12,500	-	15,000	17,500	16.7%
Gazebo Reservation Fees	10,367	12,775	13,393	12,000	14,825	15,000	13,500	-10.0%
Youth Activities	7,337	8,755	16,267	11,500	10,772	11,950	11,500	-3.8%
4th of July Revenue	6,270	6,436	5,808	6,500	525	5,525	6,500	17.6%
Misc. Recreation Revenue	191	61	25	150	278	278	150	-46.0%
Adult Programs	6,110	8,536	5,455	8,000	3,450	3,500	6,000	71.4%
Recreation Department Subtotal	184,155	208,747	204,038	213,150	178,589	206,474	209,650	1.5%
Commercial Revenues								
Cable TV Franchise Fees (2.0%)	39,478	37,230	34,398	35,000	17,970	33,000	33,000	0.0%
Insurance Dividends/Rebates	15,672	12,246	6,657	-	6,113	37,950	-	-100.0%
Worker Compensation Reimbursement	3,226	8,354	569	-	3,086	3,086	-	-100.0%
Interest Revenue	59,398	277,223	314,424	255,000	211,490	280,000	197,500	-29.5%
Interest on Advance to Water 3%	9,869	8,009	5,773	3,250	-	5,400	4,800	-11.1%
P-card rebate	4,404	4,102	4,125	4,400	3,386	4,500	4,500	0.0%
Cell Tower Revenue	145,212	154,507	164,523	170,000	101,733	175,000	180,000	2.9%
Commercial Revenues Subtotal	277,259	501,671	530,469	467,650	343,778	538,936	419,800	-22.1%
Total Revenue	6,904,541	8,169,233	8,133,694	8,054,890	7,571,012	8,423,290	8,368,827	-0.6%
Transfer from TIF for Admin Fee	4,000	4,163	4,267	4,267	-	4,267	-	
Total Revenues and Fund Balance (Useable)	6,908,541	8,173,396	8,137,961	8,059,157	7,571,012	8,427,557	8,368,827	-0.70%

Village of Elm Grove

General Government

Department Overview

The General Government category encompasses the core administrative and legislative functions of the Village. This includes the activities of the Village Board and its committees, as well as the duties performed by the Village Manager/Treasurer, Village Clerk/Deputy Treasurer, and the staff responsible for finance, zoning, assessment, general building maintenance, and office administration.

Due to the Village's size, these functions are handled by a cross-functional team of individuals rather than large, distinct departments. This structure ensures clear responsibility for specific tasks while maintaining essential financial controls and meeting the service needs of the community.

Key Roles and Responsibilities

- **Village Board:** Serves as the legislative and policy-making body for the Village.
- **Village Manager/Treasurer:** Responsible for the administration and enforcement of all Village policies, programs, and ordinances. This role coordinates and supervises all Village departments, fulfills the statutory duties of the Treasurer, and serves as the Emergency Management Director.
- **Village Clerk/Deputy Treasurer:** Manages the daily responsibilities of the Clerk and Treasurer offices as defined by state statutes. This includes tax roll preparation and collection, accounts payable/receivable, cash management, licensing, election administration, public records management, and the preparation of official minutes for Board and committee meetings.
- **Finance Director:** Oversees the Village's financial operations, including the maintenance of accounting records, preparation of the annual budget and financial statements, coordination of the annual audit, and administration of payroll and employee benefits.
- **Zoning Administrator/Assistant to the Village Manager:** Enforces building and zoning codes, provides staff support to the Building Board and Plan Commission, coordinates building permits, and assists the Village Manager as needed.
- **Assessor:** Performs all property assessment services for improvements and conducts the annual Village-wide reassessment.
- **Support Staff:** The Deputy Clerk/Finance Specialist, Administrative Assistant, and General Maintenance Employee provide critical support across all functions, assisting with elections, financial processes, front office reception, fee collection, and the maintenance of Village facilities.

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

Account Title	2022 Actual	2023 Actual	2024 Actual	2025			2026 Budget	% Change ('26 Budget vs. Actual)
				Budget	YTD	Estimate		
Salaries	443,334	566,994	560,562	570,000	394,689	600,000	605,000	0.8%
Overtime	703	2,538	-	2,500	2,247	2,500	2,500	0.0%
WI Retirement	54,723	70,511	71,075	79,230	52,224	88,675	89,075	0.5%
WRS Employee	(27,159)	(34,065)	(35,563)	(39,615)	(26,456)	(44,500)	(44,550)	0.1%
Life Insurance	2,489	2,356	1,427	1,750	1,063	1,875	1,890	0.8%
Social Security	32,164	42,037	41,732	43,605	29,173	50,300	48,750	-3.1%
Health/Dental Insurance	91,506	103,792	116,554	132,000	83,389	130,000	143,000	10.0%
Disability Insurance	2,652	2,656	2,628	2,700	1,714	2,600	2,700	3.8%
Wages and Benefits Subtotal	600,412	756,818	758,414	792,170	538,043	831,450	848,365	2.0%
Training/Dues	10,812	9,258	11,198	13,500	12,642	14,000	12,312	-12.1%
Mileage	1,383	1,518	1,391	1,600	1,337	1,850	1,800	-2.7%
Miscellaneous	5,159	5,576	8,176	5,000	2,456	5,000	5,000	0.0%
Election Inspectors	9,202	4,887	18,933	10,000	6,045	6,045	16,000	164.7%
Election Printing	524	683	3,166	2,000	619	619	2,000	223.1%
Election Software	-	-	959	1,000	993	993	1,000	0.7%
Election Misc	4,791	2,188	2,353	3,000	941	941	3,000	218.8%
Licenses (Dog/Background Checks)	763	200	3,231	3,000	1,582	1,750	3,000	71.4%
Tax Roll Preparation/Printing	11,628	11,802	6,458	12,000	10,931	17,700	12,250	-30.8%
WI Dept of Agriculture	800	838	788	800	788	788	800	1.5%
Auditing Fees	14,000	15,651	13,500	20,600	20,818	20,818	23,000	10.5%
Elmbrook Humane Society	8,925	8,925	8,925	8,925	2,231	8,925	8,925	0.0%
Office Equip Maintenance	1,500	1,908	270	1,500	788	1,500	1,500	0.0%
Village Copy Equipment	5,271	5,724	9,251	7,500	4,809	9,000	8,000	-11.1%
Computer Support Contracted	-	64,650	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-
Computer Maintenance	94,840	102,226	108,124	130,000	119,128	130,000	142,930	9.9%
Internet Expenses	57,278	64,690	62,464	74,000	66,705	74,000	78,000	5.4%
GIS Expense	10,036	18,922	14,670	18,000	20,463	22,000	22,000	0.0%
Assessment Services	78,871	8,691	1,566	6,500	8,425	13,519	11,800	-12.7%
Computer Software	-	-	3,000	3,150	5,099	5,100	3,500	-31.4%
Building Cleaning-contracted	23,100	25,164	25,344	27,500	16,896	25,344	26,150	3.2%
Payroll Services	6,338	6,696	8,321	7,400	5,005	7,475	7,500	0.3%
Flexible Benefit Administration	(307)	1,288	1,154	1,500	662	1,150	1,500	30.4%
HRA Administration	2,421	2,218	2,409	2,500	989	2,400	2,500	4.2%
Wildlife Management	3,500	-	-	500	42	42	500	1090.5%
Deer Management	-	-	-	1,000	-	-	1,000	-

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

Account Title	2022 Actual	2023 Actual	2024 Actual	2025			2026 Budget	% Change ('26 Budget vs. Actual)
				Budget	YTD	Estimate		
Legal Expense	37,154	53,624	66,787	60,000	37,965	80,000	70,000	-12.5%
Attorney Retainer	11,895	10,459	14,376	12,500	8,610	14,760	15,000	1.6%
GG Recruitment	-	-	23,706	-	-	-	-	-
Zoning/Ordinance Expense	2,790	1,947	1,395	3,500	4,874	7,375	4,500	-39.0%
Utilities	90,194	85,485	86,762	97,000	57,703	85,000	90,000	5.9%
Blg Maintenance and Supplies	31,837	51,423	46,015	40,000	21,532	40,000	40,000	0.0%
Office Supplies	3,526	4,563	6,403	4,000	2,238	4,000	4,000	0.0%
Printing/Publications/Postage	14,871	14,084	10,879	14,500	9,248	14,000	14,500	3.6%
Uncollectible/Refunded Taxes	676	1,151	186	-	(2)	(2)	-	-100.0%
Palpable Assessment	-	-	-	-	11,501	11,501	-	-100.0%
Community Relations	1,645	2,153	2,679	2,620	2,226	2,450	2,650	8.2%
Other Expenses Subtotal	545,423	588,592	574,839	596,595	466,289	630,043	636,617	1.0%
Gen Liab/Crime/Commercial	32,121	32,609	34,474	33,966	22,086	29,589	31,309	5.8%
Professional Police Liability	20,630	21,827	22,042	23,664	16,685	22,247	22,401	0.7%
Business Property/Fire	16,380	18,037	19,252	19,240	19,766	19,766	20,548	4.0%
Vehicle	33,898	35,493	34,970	39,520	26,691	35,588	35,834	0.7%
Public Officials	29,570	32,850	34,549	35,175	25,852	34,470	34,708	0.7%
Workers Compensation	91,767	100,648	109,229	117,600	80,540	108,198	98,929	-8.6%
Business Insurance Subtotal	224,366	241,464	254,517	269,165	191,620	249,859	243,728	-2.5%
Total Expenditures	1,370,201	1,586,874	1,587,770	1,657,930	1,195,953	1,711,352	1,728,710	1.0%

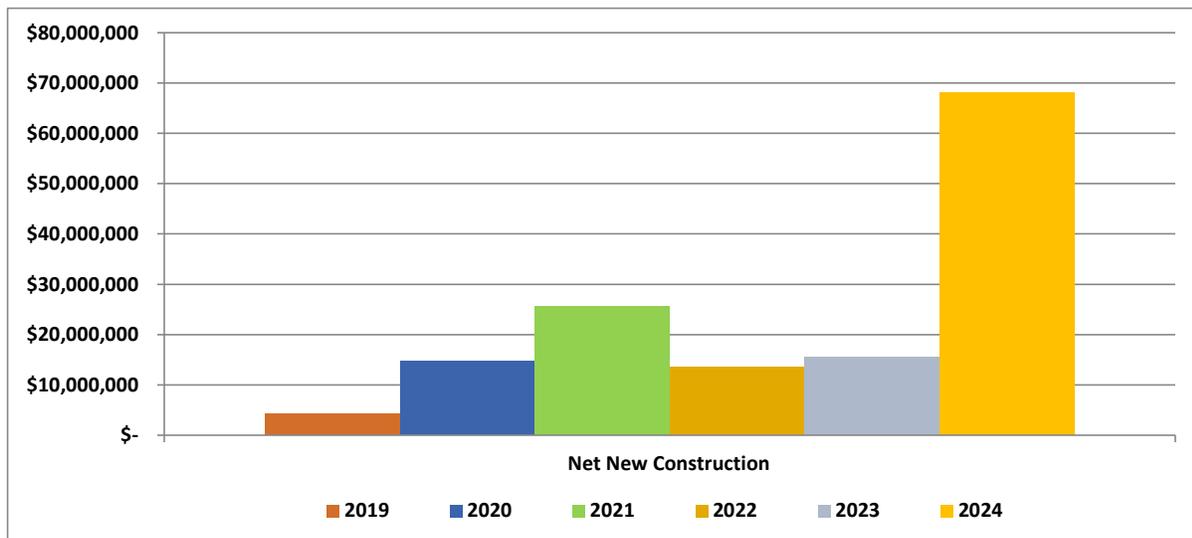
Village of Elm Grove Schedule of Revenues and Expenditures

Inspections

Account Title	2022 Actual	2023 Actual	2024 Actual	2025			2026 Budget	% Change ('26 Budget vs. Actual)
				Budget	YTD	Estimate		
Inspection Costs - Contracted with SafeBuilt								
Building	99,806	386,354	167,347	126,525	51,076	200,000	120,000	-40.0%
Electrical	26,635	44,849	47,028	26,250	18,695	45,000	22,500	-50.0%
Plumbing	13,301	29,295	40,896	15,750	9,365	25,000	15,000	-40.0%
Special	2,678	3,826	3,017	3,150	2,104	4,000	2,500	-37.5%
Total Inspection Costs	142,420	464,324	258,288	171,675	81,240	274,000	160,000	-41.6%

Permit Revenue Including Plan Review							
Total Permit Revenue	207,805	664,485	368,530	240,750	206,342	390,000	230,000
% of Expense to Revenue	69%	70%	70%	71%	39%	70%	70%

Annual Permit Summary							
Year	2019	2020	2021	2022	2023	2024	2025 YTD
Total Permits Issued	987	898	912	977	941	1108	857
Building Permits Issued	219	309	369	195	204	388	171
New Single Family Homes	5	4	3	1	1	4	7
Net New Construction	4,300,500	14,760,200	25,526,500	13,608,700	15,408,100	68,070,100	
% of Equalized Value	0.37%	1.18%	0.71%	0.92%	0.96%	3.90%	



Village of Elm Grove

Municipal Court

Functions: This program provides for costs associated with the processing, prosecution, adjudication, and appeal of approximately 2,300 municipal cases per year, and all associated record keeping.

Personnel:

- **Judge** – Part-Time Elected Position
- **Court Clerk** (Police Department Employee) – 0.6 FTE
- **Clerk** (Assists on Court Night) – 0.1 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	2022 Actual	2023 Actual	2024 Actual	2025			2026 Budget	% Change ('26 Budget vs. Actual)
				Budget	YTD	Estimate		
Judge's Salary	15,000	15,000	15,000	15,000	9,808	15,000	15,000	0.0%
Court Clerk Wages	41,434	43,645	44,531	47,000	22,649	46,100	46,100	0.0%
Court Bailiff	2,975	3,785	3,797	3,960	1,635	4,575	4,575	0.0%
WI Retirement	6,154	6,649	6,861	7,300	3,486	7,375	7,600	3.1%
WRS Employee	(2,764)	(2,901)	(3,067)	(3,250)	(1,688)	(3,375)	(3,650)	8.1%
Social Security	4,545	6,045	4,845	5,050	2,608	4,850	5,000	3.1%
Wages and Benefits Subtotal	67,344	72,223	71,967	75,060	38,498	74,525	74,625	0.1%
Office Supplies	3,308	3,283	1,410	3,000	1,849	3,000	2,750	-8.3%
Judicial Education	1,290	1,129	900	2,000	855	1,000	2,000	100.0%
Legal Expense	41,230	45,047	42,424	41,000	22,971	45,000	45,000	0.0%
Misc. Court Expenses	800	1,270	487	1,000	74	1,000	1,000	0.0%
Other Expenses Subtotal	46,628	50,729	45,221	47,000	25,749	50,000	50,750	1.5%
Municipal Court Total	113,972	122,952	117,188	122,060	64,247	124,525	125,375	0.7%

Village of Elm Grove

Emergency Dispatch Center

Department Description:

This budget outlines the operating costs for the Emergency Dispatch Center, the community's sole 24/7 point of contact for local government and emergency services. The center provides critical support functions across multiple departments. Key responsibilities include:

- Primary communication and dispatch for the Police, Fire, and EMS Departments.
- Clerical and record-keeping services for the Police Department.
- After-hours communication support for Public Works and General Government.

Following a successful system upgrade in 2025, the center now handles all 911 calls from both landline and cellular networks.

Personnel:

- Dispatchers - 6 FTE

Services/Duties:

Dispatch & Communications

- Process all incoming public calls for service, information requests, and 911 emergencies.
- Provide primary dispatch and radio communication support for all Police, Fire, and EMS personnel.
- Serve as the central after-hours contact point for Public Works and General Government operations.

Clerical & Administrative Support

- Provide comprehensive clerical support to the Police Department, including the time-critical transcription of reports for judicial proceedings.
- Manage and maintain critical public safety databases (e.g., key holders, master name index, vacation home checks).
- Perform initial record creation and data entry for all Fire and EMS calls.
- Provide walk-in service for Police, EMS, and Fire
- Conduct after-hours security monitoring for the entire municipal complex and provide continuous monitoring of the prisoner processing area to ensure officer safety.

Village of Elm Grove
Schedule of Expenditures - General Fund

Dispatch

Account Title	2022 Actual	2023 Actual	2024 Actual	2025			2026 Budget	% Change ('26 Budget vs. Actual)
				Budget	YTD	Estimate		
Salaries	277,206	320,997	349,744	350,000	236,534	340,250	345,000	1.4%
Overtime	49,568	20,077	488	21,000	5,850	19,750	21,000	6.3%
WI Retirement	42,267	45,844	48,435	51,569	33,192	51,900	55,750	7.4%
WRS Employee Share	(21,001)	(22,850)	(24,218)	(24,325)	(16,596)	(26,000)	(27,850)	7.1%
Life Insurance	585	704	905	1,000	703	1,050	1,050	0.0%
Social Security	24,434	25,976	26,608	28,359	18,170	28,600	29,600	3.5%
Health/Dental Insurance	70,245	73,392	83,475	79,000	59,317	90,000	105,000	16.7%
Disability Insurance	336	497	436	500	317	760	765	0.7%
Wages and Benefits Subtotal	443,640	464,637	485,873	507,103	337,487	506,310	530,315	4.7%
Uniforms/Clothing	428	217	215	1,000	773	1,000	1,000	0.0%
Communications-Radios	6,714	8,380	13,541	14,000	15,250	15,250	17,000	11.5%
Communications-Phone	6,758	8,499	7,327	7,000	3,035	5,400	5,750	6.5%
ProPhoenix/TIME	30,174	40,957	34,808	30,000	25,620	30,000	32,500	8.3%
911 Maintenance	18,911	16,335	22,901	35,000	12,751	35,000	30,000	-14.3%
Training/Conferences	1,873	3,645	4,400	3,000	165	600	3,000	400.0%
Recruitment	787	337	379	300	370	400	400	0.0%
Office Supplies/Printing	564	107	598	600	36	600	600	0.0%
Office Equipment	791	662	941	1,000	1,163	1,163	1,000	-14.0%
Other Expenses Subtotal	67,000	79,139	85,110	91,900	59,163	89,413	91,250	2.1%
Total Expenditures	510,640	543,776	570,983	599,003	396,650	595,723	621,565	4.3%

Village of Elm Grove

Police Department

Department Description:

The Police Department budget funds a comprehensive range of services dedicated to ensuring public safety and community well-being. Core functions supported by this program include:

- Law Enforcement: Preventative patrol, enforcement of criminal and traffic laws, and investigations.
- Community Service: Responding to citizen requests for assistance, engaging in community problem-solving, and providing public education and awareness programs.
- Administrative Support: Maintaining official records, supporting the prosecution of offenders, and providing assistance to other Village departments.

Personnel (20.4 FTE)

- **Sworn Officers: 19.0 FTE**
 - Police Chief: 1.0
 - Assistant Chief: 1.0
 - Lieutenant: 1.0
 - Sergeants: 3.0
 - Detectives: 2.0
 - Patrol Officers: 10.0
 - School Resource Officer: 1.0
- **Civilian Staff: 1.4 FTE**
 - IT Manager: 1.0
 - Administrative Clerk: 0.4

Total Department Personnel: 20.4 FTE

Services/Duties:

Patrol: Officers conduct high-visibility preventative patrols to establish a police presence and ensure community security. Core patrol duties include monitoring for:

- Traffic, criminal, and Village code violations
- Hazardous conditions
- Situations that may invite criminal activity
- Persons in need of assistance
- Opportunities for positive citizen interaction

Traffic Safety & Enforcement: This function focuses on maintaining safe and orderly traffic flow throughout the Village. Key activities include:

- Accident investigation and reporting
- Traffic and parking enforcement
- Assisting motorists
- Investigating traffic complaints and suspicious vehicles
- Bicycle code enforcement
- Traffic management for special events (planned and unplanned)

Criminal Investigation: This involves the investigation and resolution of criminal activities. Responsibilities include:

- Investigating and documenting criminal activities
- Evidence processing, preservation, and storage
- Felony and misdemeanor apprehensions
- Prisoner processing
- Handling non-arrest and juvenile dispositions
- Conducting field interviews and special details
- Case management and false alarm management

Administrative & General Services: This category encompasses a wide range of support, community, and management functions.

- **Community & Property Services:**
 - Conducting security checks on buildings and residences
 - Responding to animal-related calls
 - Assisting citizens and other Village Departments (including providing EMT-Basic support to EMS)
- **Court & Legal Support:**
 - Preparing cases and providing testimony for municipal and circuit court
 - Managing and scheduling municipal court security
- **Department Management & Operations:**
 - Public relations and crime prevention initiatives
 - Internal affairs, policy development, recruitment, training, and personnel supervision
 - Equipment and fleet service management
 - Departmental planning, budgeting, and records management
 - Supervision and management of the dispatch center

Call Summary (From 2024 Police Annual Report)

The following data summarizes two primary categories of police activity: investigated complaints and traffic stops.

- **Investigated Complaints** are generated by citizen calls for service.

- **Traffic Stops** are initiated by officers. While many stops address minor traffic violations, they are also a proactive tool that can lead to the detection of more serious offenses, such as stolen vehicles, drug violations, or outstanding warrants.

	2019	2020	2021	2022	2023	2024	2024 (-) 2023 Comparison	2024 vs Previous 5 Yr Average
TOTAL ACTIVITY	6,725	6,362	6,481	8,093	8,225	7,664	-6.82%	+6.78%
Complaints Investigated	3,734	3,867	3,971	3,955	3,833	3,837	-0.03%	+11.43%
Traffic Stops	3,701	3,858	2,391	2,526	4,260	4,387	-12.76%	+9.83%

2024 Key Annual Statistics:

- Over 7,500 total documented activities
- Approximately 4,000 calls for service investigated
- Approximately 4,400 officer-initiated traffic stops
- Approximately 37,000 security checks conducted on local businesses
- Approximately 500 vacation home security checks performed

Village of Elm Grove
Schedule of Expenditures - General Fund

Police

Account Title	2022 Actual	2023 Actual	2024 Actual	2025			2026 Budget	% Change ('26 Budget vs. Actual)
				Budget	YTD	Estimate		
Salaries and Wages (SRO)	1,466,927	1,593,289	1,878,135	1,941,500	1,168,214	1,837,500	1,905,500	3.7%
Overtime	143,555	144,408	1,230	80,000	74,000	105,000	80,000	-23.8%
WI Retirement	295,292	338,035	394,237	426,742	266,883	420,000	447,000	6.4%
WRS Employee Share	(100,024)	(115,302)	(130,149)	(134,934)	(86,109)	(135,000)	(149,000)	10.4%
Life Insurance	2,273	2,561	3,180	3,500	2,707	3,850	4,050	5.2%
Social Security	117,214	125,139	139,312	148,525	91,105	148,601	158,000	6.3%
Health/Dental Insurance	352,995	386,051	415,761	448,000	276,941	395,000	405,750	2.7%
Disability Insurance	1,278	1,552	1,710	1,800	1,195	1,800	1,800	0.0%
Wages and Benefits Subtotal	2,279,510	2,475,734	2,703,416	2,915,133	1,794,936	2,776,751	2,853,100	2.7%
Uniform Cleaning/Allowance	1,899	1,737	1,348	2,000	362	2,000	2,000	0.0%
New/Replacement Uniforms	7,172	8,051	9,168	7,000	1,683	9,000	8,000	-11.1%
Mileage	-	-	-	-	-	-	-	-
Gasoline	25,587	25,546	27,439	30,000	22,813	31,500	30,000	-4.8%
Vehicle Maintenance	7,660	12,474	8,284	8,000	3,049	4,500	7,000	55.6%
Other Equipment	841	964	834	1,000	619	1,000	1,000	0.0%
FLOCK Cameras	-	-	12,000	10,000	9,493	10,000	11,500	15.0%
Computer Software	-	2,500	2,663	3,000	2,458	3,000	3,500	16.7%
Building Security	-	-	-	1,000	10	1,000	500	-50.0%
Dues/Publication	1,001	1,330	1,350	1,500	450	900	1,200	33.3%
Firearms Expense/Training	7,428	7,151	6,348	8,000	3,292	8,000	8,000	0.0%
Training/Conferences	8,720	6,640	9,404	12,000	8,479	12,000	12,000	0.0%
Recruitment	3,614	6,670	2,343	1,000	32	600	800	33.3%
Office Supplies/Printing	2,624	3,371	3,878	2,500	1,285	2,500	2,250	-10.0%
Office Equipment Maintenance	964	604	504	1,000	-	1,000	1,000	0.0%
Crime Prevention	1,511	400	1,626	4,000	1,470	4,000	4,000	0.0%
Investigative Supplies	1,999	4,835	2,472	2,500	486	2,500	2,500	0.0%
Tasers	-	-	-	19,000	19,000	19,000	19,000	0.0%
Misc. Patrol/Crime Expenses	1,702	1,511	1,627	2,000	939	2,000	2,000	0.0%
SCIT/MIU	7,000	7,850	8,225	8,500	8,557	8,557	9,000	5.2%
Other Expenses Subtotal	72,722	91,634	99,513	124,000	84,477	123,057	125,250	1.8%
Total Expenditures	2,352,232	2,567,368	2,802,929	3,039,133	1,879,413	2,899,808	2,978,350	2.7%

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

VILLAGE OF ELM GROVE FIRE DEPARTMENT

Department Overview

The Elm Grove Fire Department (EGVFD) provides essential public safety services, including fire prevention and suppression, light and heavy rescue operations, and fire hydrant maintenance.

Staffing and Training

The department is composed of approximately **32 volunteer members** who are **paid-on-call** for their response to emergency situations. The leadership structure includes a part-time Fire Chief and an hourly Fire Inspector.

To ensure a high level of proficiency, the department conducts monthly training sessions covering diverse aspects of fire service, from Hazmat Awareness to Rapid Intervention. The EGVFD also maintains strong relationships with neighboring communities through joint training exercises and formal Mutual Aid Response Agreements.

Apparatus and Mission

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

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 2016-2024

	2016	2017	2018	2019	2020	2021	2022	2023	2024
Structure Fires		1	2	3	2	1	3	2	2
Vehicle Accidents/Rescues	25	14	18	16	14	20	16	20	20
Vehicle Fires	3	1	0	0	0	2	4	1	0
Power Lines/Arcing Equipment	17	18	6	9	9		14	13	30
Propane/ Gas Leak or Fire	3	7	5	10	12	6	11	8	2
Oil/Fuel Spills	0	1	4	0	0	0	0	0	0
Smoke/ Fumes / CO2 Detector	21	15	11	19	15	18	14	18	22
Rubbish/ Brush Fires	0	2	0	2	0	0	2	0	3
Flood Related Calls	0	0	0	0	0	0	1	0	0
Other Fires/ Electric Problems	3	4	4	7	4	29	2	1	5
False Alarms (automated)	27	23	34	17	18	39	49	40	35
Other false alarms	17	7	10	5	13	0	1	1	3
Mutual Aid Response	21	22	28	31	28	35	23	27	24
Misc Service Calls	0	0	5	11	6	9	0	4	6
	137	115	127	130	121	159	140	135	152

Village of Elm Grove
Schedule of Expenditures - General Fund

Fire Department

Account Title	2022 Actual	2023 Actual	2024 Actual	2025			2026 Budget	% Change ('26 Budget vs. Actual)
				Budget	YTD	Estimate		
Fire Chief, Inspector	42,049	43,123	47,459	49,025	30,345	48,500	48,500	0.0%
Daytime Employee Pay	32,206	35,832	24,805	31,448	13,826	27,000	31,800	17.8%
Paid on Call Wages	123,435	154,564	171,448	195,000	76,440	190,000	215,000	13.2%
WI Retirement	12,320	13,560	14,171	14,600	7,463	13,500	14,450	7.0%
WRS Employee Share	(5,487)	(6,118)	(5,249)	(5,535)	(3,596)	(4,900)	(5,525)	12.8%
Social Security	15,138	17,650	18,635	21,582	9,174	18,500	20,500	10.8%
Health Insurance	-	-	-	-	-	-	-	-
Life/Disability Insurance	6,736	6,630	6,494	6,900	6,549	6,549	6,550	0.0%
Wages and Benefits Subtotal	226,397	265,241	277,763	313,020	140,201	299,149	331,275	10.7%
Drill Payments	10,200	10,241	10,307	10,200	10,200	10,200	10,200	0.0%
Special Response Team	2,470	2,470	2,470	2,600	2,470	2,470	2,500	1.2%
Truck Maintenance	21,270	21,069	39,506	30,000	11,637	50,000	35,000	-30.0%
Supplies & Maintenance	11,838	5,713	8,028	10,000	4,584	8,000	10,000	25.0%
Uniforms/Clothing	562	102	792	1,200	362	1,200	1,200	0.0%
Computer Software	-	4,776	5,244	6,350	140	6,770	6,800	0.5%
Communications	2,311	2,036	1,182	2,250	731	2,250	2,250	0.0%
Dues/Subscriptions	2,954	2,276	3,591	5,000	418	5,000	5,000	0.0%
Fire Prevention	1,714	1,124	420	1,750	896	1,750	1,750	0.0%
Training/Conferences	1,478	1,548	1,581	3,000	413	1,500	3,000	100.0%
Other Expenses Subtotal	54,797	51,355	73,121	72,350	31,851	89,140	77,700	-12.8%
Fire Total	281,194	316,596	350,884	385,370	172,052	388,289	408,975	5.3%

VILLAGE OF ELM GROVE

DEPARTMENT OF PUBLIC WORKS

Department Overview

The Department of Public Works (DPW) is responsible for the maintenance and operation of the Village's core infrastructure and public spaces. This broad scope includes **42 miles of public streets**, the stormwater and sanitary sewer systems, Village parks, and the landscaping of public properties such as islands, boulevards, and roadsides. The department also provides critical daytime operational support to the Fire, EMS, and Recreation Departments, and assists with community special events.

Operational Responsibilities

Key operational tasks include snow and ice removal, street maintenance (including paving, lights, and signage), traffic control, ditching, and the collection of brush and Christmas trees. The DPW also manages the Village Recycle Center and is responsible for the comprehensive maintenance of all Village-owned vehicles, equipment, and facilities.

2024 Reorganization

In 2024, the DPW was reorganized to create a more streamlined and efficient operation. This strategic change coincided with the retirement of the Village Forester. Instead of refilling the role, the Forester position was restructured into a new hybrid position of DPW Superintendent/Forester. This change, along with the elimination of a Public Works General position, was designed to better integrate forestry with overall public works planning and create more flexibility in covering projects.

Personnel

The department is managed by a Director of Public Works and is staffed by a Superintendent/Forester, a DPW Foreman, a Fleet Maintenance Mechanic, four Laborers, and seasonal maintenance workers.

Village of Elm Grove
Schedule of Expenditures - General Fund

DPW

Account Title	2022 Actual	2023 Actual	2024 Actual	2025			2026 Budget	% Change ('26 Budget vs. Actual)
				Budget	YTD	Estimate		
Salaries and Wages	402,658	389,123	495,628	450,000	340,924	467,000	470,000	0.6%
Overtime	3,720	16,497	-	6,000	-	18,000	16,000	-11.1%
WI Retirement	48,997	52,100	58,205	62,550	46,512	65,350	70,750	8.3%
WRS Employee share	(24,037)	(25,610)	(30,391)	(31,275)	(21,557)	(31,500)	(35,375)	12.3%
Life Insurance	1,440	1,004	1,085	1,500	879	1,400	1,500	7.1%
Social Security	29,841	30,358	35,658	34,425	24,900	34,500	35,500	2.9%
Health/Dental Insurance	76,103	70,169	111,368	82,000	94,878	127,067	135,000	6.2%
Disability Insurance	593	602	590	675	395	915	915	0.0%
Unemployment	-	-	-	-	-	-	-	-
Wages and Benefits Subtotal	539,315	534,243	672,143	605,875	486,931	682,732	694,290	1.7%
Telephones/Alarms	2,843	2,895	5,157	3,200	2,169	3,250	3,250	0.0%
Utilities	14,883	16,486	18,657	18,000	16,559	18,000	18,000	0.0%
Bldg. & Grounds Maint.	3,181	11,842	8,946	6,000	19,001	19,001	6,000	-68.4%
Gasoline and Diesel Fuel	49,021	37,658	40,831	47,500	13,420	30,000	45,000	50.0%
Equip Maint. & Supplies	86,259	62,337	76,235	65,000	40,092	70,000	70,000	0.0%
Signs, Posts, Line Painting	13,627	24,114	13,462	22,000	25,508	26,000	25,000	-3.8%
Electricity-Street Lighting	16,806	13,762	15,385	14,000	7,790	14,000	14,000	0.0%
Street Light Repair	1,533	4,843	6,976	2,500	1,995	5,900	4,000	-32.2%
Misc. Traffic Control	2,013	1,065	1,969	2,000	2,046	2,046	2,500	22.2%
Training/Conferences	2,409	5,257	325	2,500	303	2,500	2,500	0.0%
Uniforms	-	1,515	1,902	2,500	186	2,500	2,500	0.0%
Miscellaneous	1,742	1,958	2,494	2,000	857	2,000	2,000	0.0%
Consulting Services	7,634	2,082	5,790	8,000	992	5,000	5,000	0.0%
Facility Dude/Mobile 311	2,622	2,779	2,946	3,500	3,384	3,384	3,675	8.6%
Pavement Maintenance	30,327	25,451	36,173	35,000	1,324	35,000	35,000	0.0%
Winter Road Maint.	51,387	56,465	51,467	54,000	47,681	54,000	54,000	0.0%
Equipment Rental	2,140	900	919	1,500	1,543	1,543	500	-67.6%
Other Expenses Subtotal	288,427	271,409	289,634	289,200	184,850	294,124	292,925	-0.4%
Total Expenditures	827,742	805,652	961,777	895,075	671,781	976,856	987,215	1.1%

Village of Elm Grove

Solid Waste Department

Department Overview

The Solid Waste department manages two primary residential services: contracted trash and recycling collection, and the Village-operated yard waste program. All costs for these services are supported by a dedicated user fee, which also provides funding for the replacement of related equipment.

Contracted Trash & Recycling

The Village contracts with Johns Disposal Services for residential trash and recycling removal. The contract provides premium "up the drive" service for residents. Following a competitive RFP process in the fall of 2022, Johns Disposal was awarded a new five-year contract, ensuring service continuity. The agreement includes an annual rate adjustment provision based on the Consumer Price Index (CPI).

Yard Waste Program

The Village provides residents with multiple options for yard waste disposal. This includes maintaining a disposal facility at the public works yard for items such as brush, logs, leaves, grass clippings, and Christmas trees. In addition to the drop-off site, the Village offers curbside brush pickup three times per year.

Personnel

A part-time **Recycle Center Facility Attendant** staffs the yard waste facility whenever it is open to the public. This includes regular hours on Saturdays, Sundays, Tuesdays, and Thursdays from April through November, and extended daily hours during the peak autumn leaf season.

Additionally, **Department of Public Works (DPW)** employees handle the curbside brush and Christmas tree pickups. The cost of their wages and benefits for this work is transferred to the Solid Waste department.

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

Solid Waste

Account Title	2022 Actual	2023 Actual	2024 Actual	2025			2026 Budget	% Change ('26 Budget vs. Actual)
				Budget	YTD	Estimate		
Salary and Wages	13,210	18,601	12,601	13,500	5,981	13,800	13,500	-2.2%
WRS	6,119	6,037	6,004	6,750	3,744	7,500	7,750	3.3%
WRS Employee	(3,060)	(3,109)	(3,002)	(3,375)	(1,874)	(3,750)	(3,875)	3.3%
Social Security	4,604	4,968	4,325	4,750	2,572	4,250	5,000	17.6%
Health/Dental Insurance	10,426	9,583	9,504	13,000	4,612	9,225	9,500	3.0%
Transfer - Admin Wages	16,504	16,916	20,080	20,000	15,410	30,800	30,000	-2.6%
Transfer - DPW (Brush Pickup)	18,080	29,428	23,984	26,000	12,218	24,500	25,000	2.0%
Wages and Benefits Subtotal	65,883	82,424	73,496	80,625	42,663	86,325	86,875	0.6%
Waste Collection	328,645	362,114	368,126	401,000	151,450	401,000	415,000	3.5%
Recycling Collection	208,158	236,097	241,937	256,500	104,219	256,500	265,500	3.5%
Brush Disposal	50,138	38,592	58,613	40,000	21,619	40,000	41,500	3.8%
Other Expenses Subtotal	586,941	636,803	668,676	697,500	277,288	697,500	722,000	3.5%
Total Operating Expenditures	652,824	719,227	742,172	778,125	319,950	783,825	808,875	3.2%
<i>Transfer to Capital Fund</i>	18,500	18,500	18,000	18,000	18,000	18,000	18,000	0.0%
Total Expenditures	671,324	737,727	760,172	796,125	337,950	801,825	826,875	3.1%
User Fee Revenue	659,870	752,977	755,280	798,147	778,302	778,302	831,133	
Residential User Fee	\$ 316.70	\$ 357.00	\$ 358.00	\$ 369.00	\$ 369.00	\$ 369.00	\$ 384.25	

VILLAGE OF ELM GROVE

DEPARTMENT OF FORESTRY

Department Overview

The Forestry department is responsible for the comprehensive management of the Village's public trees. Key functions include tree planting, maintenance, and removal on all Village properties, landscaping of public grounds, and serving as a resource for residents' forestry-related questions.

Personnel and Operations

Forestry operations are managed by the Department of Public Works (DPW). The primary staff responsible for this work are the DPW Superintendent/Forester and an Arborist Operator/Laborer, with other DPW employees assisting as assigned.

In 2024, the department's structure was revised, shifting from a dedicated full-time Forester to the current hybrid positions. This change was implemented to better streamline operations, create consistency between planning and fieldwork, and allow for more effective and flexible project coverage.

The team handles tree trimming and removals in-house, renting specialized equipment as needed. For particularly large or complex removals, the Village contracts with outside services to ensure safety and efficiency.

Village of Elm Grove
Schedule of Expenditures - General Fund

Forestry

Account Title	2022 Actual	2023 Actual	2024 Actual	2025			2026 Budget	% Change ('26 Budget vs. Actual)
				Budget	YTD	Estimate		
Salaries and Wages	70,674	74,672	71,427	78,500	51,304	78,250	78,250	0.0%
Overtime	2,240	1,401	-	2,000	-	-	-	-
ER WI Retirement	9,629	10,442	9,543	10,912	7,155	11,384	12,000	5.4%
EE WI Retirement	(4,753)	(5,169)	(5,050)	(5,456)	(3,588)	(5,450)	(5,800)	6.4%
Life Insurance	547	550	429	600	132	250	300	20.0%
Social Security	5,414	5,585	5,253	6,005	3,735	6,275	6,375	1.6%
Health/Dental	14,618	20,283	23,888	25,015	9,504	25,019	27,000	7.9%
Disability Insurance	73	79	63	90	61	80	80	0.0%
Wages and Benefits Subtotal	98,442	107,843	105,553	117,666	68,303	115,808	118,205	2.1%
Tree Care	9,414	6,887	11,876	18,000	4,667	8,860	12,000	35.4%
Pesticides	702	2,602	1,050	8,500	626	7,020	7,500	6.8%
Emerald Ash Removal	14,886	7,235	-	2,000	1,916	1,916	2,000	4.4%
Landscaping	12,369	10,792	13,244	12,500	52	8,169	12,500	53.0%
Tree Planting	12,383	16,255	12,792	12,500	13,160	13,160	12,500	-5.0%
Training and Misc.	1,267	1,883	1,793	2,000	2,098	2,200	2,000	-9.1%
Other Expenses Subtotal	51,021	45,654	40,755	55,500	22,519	41,325	48,500	17.4%
Total Expenditures	149,463	153,497	146,308	173,166	90,822	157,133	166,705	6.1%

Village of Elm Grove

Recreation (2025)

Personnel – 2025

- Recreation Manager - 1
 - Seasonal Staff - 39
- Total Workforce: 40**

Recreation at a Glance

- Year-round programs for all ages
- Seasonal staff and contract instructors support programming
- Facility rentals: gazebo, pool, and park spaces
- Adult sports leagues offered
- Partnerships with community groups (e.g., Elm Grove Soccer & Tennis Clubs)

Facilities Overseen

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

The Recreation Department provides year-round programs and services for residents of all ages. Core operating costs are primarily driven by hourly seasonal employees and contracted program instructors. In addition to offering organized classes, camps, and events, the department coordinates adult sports leagues, manages pool operations and swim lessons, and oversees community use of park facilities. This includes scheduling rentals for the gazebo, pool, and athletic fields, as well as supporting outside user groups such as the Elmbrook United Soccer Club, Marquette High School Tennis, Devine Savior Holy Angels High School (DSHA) Tennis and a number of USTA Tennis Clubs. The department also facilitates community traditions, special events, and seasonal programs that bring residents together and enhance the Village's quality of life.

Village of Elm Grove
Schedule of Revenues and Expenditures
Recreation

Account Title	2022 Actual	2023 Actual	2024 Actual	2025			2026 Budget	% Change ('26 Budget vs. Actual)
				Budget	YTD	Estimate		
Recreation Revenue								
Swim Team	15,872	13,505	14,805	14,500	15,348	15,348	15,000	-2.3%
Swimming Lesson	18,045	17,935	15,715	18,000	17,595	17,595	18,000	2.3%
Swimming Admission Fees	43,275	57,420	49,350	55,000	46,933	46,933	48,000	2.3%
Pool Rentals	5,075	5,650	9,200	8,500	5,400	5,400	6,000	11.1%
Revenue from Swimming Pool	82,267	94,510	89,070	96,000	85,276	85,276	87,000	2.0%
Tennis Team	3,592	3,790	852	3,500	508	508	1,000	96.9%
Tennis Lesson	5,780	7,918	4,140	7,500	2,715	2,715	2,500	-7.9%
Tennis Court Rental Fees	6,096	8,238	4,268	7,000	12,434	15,434	12,500	-19.0%
Revenue from Tennis	15,468	19,946	9,260	18,000	15,657	18,657	16,000	-14.2%
Camp Elm Grove	18,173	18,138	22,958	20,000	21,173	21,173	20,000	-5.5%
Special Events	-	-	660	-	2,100	2,100	1,000	-52.4%
Joint Recreation Programs	4,773	1,140	479	1,000	500	500	500	0.0%
Baseball	11,190	12,420	14,870	15,000	13,535	13,535	16,000	18.2%
Fitness Classes	12,207	11,250	11,488	10,500	7,268	10,750	10,000	-7.0%
Concession Sales	1,652	2,089	2,130	2,000	3,230	3,230	4,000	23.8%
Beer Garden	8,150	12,690	12,175	12,500	-	15,000	17,500	16.7%
Gazebo Reservation Fees	10,367	12,775	13,393	12,000	14,825	15,000	13,500	-10.0%
Youth Activities	7,337	8,755	16,267	11,500	10,772	11,950	11,500	-3.8%
4th of July Revenue	6,270	6,436	5,808	6,500	525	5,525	6,500	17.6%
Misc. Recreation Revenue	191	61	25	150	278	278	150	-46.0%
Adult Programs	6,110	8,536	5,455	8,000	3,450	3,500	6,000	71.4%
Total Revenue	184,155	208,747	204,038	213,150	178,589	206,474	209,650	1.5%

Village of Elm Grove
Schedule of Revenues and Expenditures
Recreation

Account Title	2022 Actual	2023 Actual	2024 Actual	2025			2026 Budget	% Change ('26 Budget vs. Actual)
				Budget	YTD	Estimate		
Recreation Expenditures								
Salaries and Wages	123,455	153,728	176,000	170,000	165,679	180,000	180,000	0.0%
WI Retirement	5,563	1,887	8,107	8,609	5,587	8,575	9,150	6.7%
WI Retirement-Employee	(2,737)	(1,553)	(4,053)	(4,279)	(2,794)	(4,300)	(4,575)	6.4%
Life Insurance	35	7	43	50	34	51	51	0.0%
Social Security	9,298	11,661	13,283	13,005	12,559	13,975	14,950	7.0%
Health/Dental Insurance	18,662	1,693	9,454	8,800	6,664	10,050	10,775	7.2%
Disability Insurance	86	28	103	85	77	106	106	0.0%
Wages and Benefits Subtotal	154,362	167,451	202,937	196,270	187,806	208,457	210,457	1.0%
Utilities-Telephone	866	734	1,063	1,050	750	1,050	1,050	0.0%
Utilities-Heating	6,363	2,187	419	2,500	-	-	1,000	-
Utilities-Electricity	10,781	12,954	11,349	10,000	7,804	9,500	10,000	5.3%
Operating Expenses	928	574	952	1,500	947	1,200	1,500	25.0%
Pool Expenses	22,653	16,695	29,393	19,000	19,683	20,500	20,500	0.0%
Instructor Fees	10,735	16,060	20,282	18,000	8,758	12,500	18,000	44.0%
Program Expenses	3,952	3,915	4,750	4,000	4,378	4,500	4,500	0.0%
Building and Grounds	10,241	6,412	9,047	10,000	5,790	8,500	10,000	17.6%
Swimming Program	1,896	1,836	710	2,500	2,226	2,300	2,500	8.7%
Tennis Program	1,041	824	1,952	2,500	1,826	2,500	2,500	0.0%
Printing Expense	6,821	7,100	7,503	5,000	3,299	3,500	4,500	28.6%
Soda/Snack Expense	804	550	671	1,000	779	779	1,400	79.7%
Office Supplies and Misc	1,681	95	244	300	1,547	1,600	300	-81.3%
Baseball Program	7,557	12,005	10,643	10,500	5,398	11,500	11,500	0.0%
Joint Recreation Programs	3,319	698	-	500	156	156	500	220.5%
Camp Elm Grove	1,456	1,602	1,228	1,500	488	1,000	1,500	50.0%
Misc Expenses	1,653	3,432	2,135	2,500	2,074	2,300	2,500	8.7%
Credit Card Fees	5,993	7,896	11,306	8,000	18,812	21,162	10,750	-49.2%
Software Fee	5,511	5,339	5,209	5,500	5,679	5,679	5,750	1.3%
Training	1,250	1,251	1,486	1,500	937	1,300	1,500	15.4%
July 4th Celebration	21,543	21,490	18,632	20,000	20,332	20,332	20,000	-1.6%
Other Expenses Subtotal	127,044	123,649	138,974	127,350	111,663	131,858	131,750	-0.1%
Total Expenditures	281,406	291,100	341,911	323,620	299,469	340,315	342,207	0.6%
Tax Levy Required	97,251	82,353	137,873	110,470	120,881	133,841	132,557	

Village of Elm Grove
Schedule of Revenues and Expenditures
Contingency

Account Title	2022 Actual	2023 Actual	2024 Actual	2025			2026
				Budget	YTD	Estimate	Budget
Contingency	-			114,000	-	-	240,850
Total Contingency	-	-	-	114,000	-	-	240,850
Transfer to Other Funds							
Transfer to Stormwater	3,550	-	-	-	-	-	-
Transfer to Sewer	-	-	-	-	-	-	-
Transfer to Library	11,700	-	-	-	-	-	-
Transfer to EMS	100,000	-	-	-	-	-	-
Transfer to 5-Year Capital	100,000	-	-	-	-	-	-
Transfers to Other Funds	215,250	-	-	-	-	-	-
Total General Fund Expenditures	6,897,344	7,571,365	7,880,212	8,259,157	-	8,251,826	8,568,827

2025 Contingency Balance

Budgeted Balance 2025	\$ 114,000
2025 Estimated Usage	-
Estimated Remaining Contingency 2025	<u>\$ 114,000</u>

Village of Elm Grove Library

Personnel (7.2 FTE)

- Director – 1.0
- Assistant Director & Head of Youth Services – 1.0
- Adult Services Coordinator – 1.0
- Librarians (3 part-time) – 1.6
- Library Assistants (4 part-time) – 1.9
- Library Pages (6 part-time) – 1.1

Total Workforce: 7.2 FTE

Library at a Glance (From 2024 Annual Report)

- Hours Open Weekly: 56
- Square Footage: 9,150
- Public Computers: 11 (4 internet-enabled)
- Resident Library Users: 3,880

Community Engagement (From 2024 Annual Report)

- Programs Offered (2024): 189
 - Children & Young Adult: 136 | 3,774 attendees
 - Adults: 53 | 1,577 attendees
- Total Attendance: 5,351

Other Highlights: - **New Library Cards Issued: 420** - **Study Room Reservations: 401** - **Holds Shipped to Other Libraries: 24,864**

Collection & Tech Usage (From 2024 Annual Report)

- Total Checkouts: 114,938
 - Physical Checkouts: 93,477
 - Digital Checkouts: 21,461
- Library Visits: 53,281
- Reference Questions: 4,005
- Public Computer Sessions: 2,428
- Wi-Fi Usage: Data not available

Village of Elm Grove
Library Fund

Account Title	2022 Actual	2023 Actual	2024 Actual	2025			2026 Budget	% Change ('26 Budget vs. Actual)
				Budget	YTD	Estimate		
Revenue								
Tax Levy	407,505	437,885	437,220	445,000	445,000	445,000	467,250	5.0%
Other State and County Aid	1,882	712	1,439	775	774	774	774	0.0%
Crossover Lending	41,875	44,868	45,821	48,225	24,244	48,225	49,715	3.1%
Interest Income	1,529	9,195	10,437	12,000	5,920	11,750	12,600	7.2%
Misc Revenue	8,865	9,364	9,203	9,000	6,545	9,500	9,500	0.0%
Transfer fr General Fund	11,700	-	10,700	-	-	-	-	-
Fund Balance	(918)	(33,591)	8,545	29,000	-	15,284	14,239	-6.8%
Total Revenue	472,438	468,433	523,365	544,000	482,483	530,533	554,078	4.4%
Expenditures								
Salaries	312,636	304,705	358,571	366,272	233,142	360,000	360,000	0.0%
WI Retirement	32,196	32,297	34,221	40,000	21,729	37,150	41,125	10.7%
WRS Employee Share	(16,093)	(16,145)	(17,441)	(20,000)	(10,864)	(19,450)	(20,550)	5.7%
Life Insurance	807	871	877	1,000	739	1,200	1,250	4.2%
Social Security	24,515	24,328	28,506	28,020	18,343	27,540	28,125	2.1%
Health/Dental Insurance	18,210	17,282	16,256	20,000	13,020	21,500	40,000	86.0%
Disability Insurance	242	264	251	325	164	245	245	0.0%
Wages and Benefits Subtotal	372,513	363,602	421,241	435,617	276,273	428,185	450,195	5.1%
Children/Young Adult	9,536	9,475	9,816	9,500	5,139	9,000	9,500	5.6%
Audio/Visual Materials	6,010	5,330	4,819	6,250	1,553	3,000	5,000	66.7%
Periodicals	8,701	8,567	11,410	9,750	1,287	9,900	9,000	-9.1%
Electronic Materials	5,675	6,807	6,349	6,500	4,801	7,500	5,000	-33.3%
Books	30,317	31,104	26,920	29,388	17,700	30,000	30,000	0.0%
Materials Subtotal	60,239	61,284	59,315	61,388	30,480	59,400	58,500	-1.5%
Dues/Memberships	582	787	408	600	145	600	600	0.0%
Professional Subscriptions	-	2,189	1,127	995	-	995	500	-49.7%
Training/Conferences	309	91	853	900	-	900	900	0.0%
Supplies & Equipment	7,055	7,761	8,793	7,500	2,590	7,500	8,000	6.7%
Copy Machine	1,764	2,078	1,872	2,000	1,101	2,000	2,000	0.0%
Computer Expense	24,976	26,010	25,135	13,100	8,500	10,000	12,000	20.0%
Bridges System	-	-	-	15,900	15,853	15,853	15,783	-0.4%
Telephone	480	-	-	750	-	-	-	-
Postage	420	51	13	400	58	150	150	0.0%
Adult Programs	1,897	2,093	1,891	2,250	2,145	2,250	2,500	11.1%
Youth Programs	1,365	1,078	1,295	1,200	650	1,200	1,200	0.0%
Mileage	288	317	304	400	475	500	750	50.0%
Printing & Misc	550	1,092	1,119	1,000	898	1,000	1,000	0.0%
Other Expenses Subtotal	39,686	43,547	42,810	46,995	32,415	42,948	45,383	5.7%
Total Expenditures	472,438	468,433	523,365	544,000	339,168	530,533	554,078	4.4%

Fund Balance Reconciliation

Fund Balance 1/1/25	\$ 52,147
+ Estimated Revenue	515,249
- Estimated Expenditures	(530,533)
Estimated Fund Balance 12/31/25	<u>\$ 36,863</u>

Village of Elm Grove

Emergency Medical Services Fund

Department Overview

The EMS department is responsible for providing 24-hour emergency medical care to Village residents, employees, and visitors. Operating at the **paramedic level**, the department is licensed to deliver advanced life support during medical emergencies. Elm Grove police officers, all of whom are certified EMTs, are dispatched to ambulance calls to provide immediate aid ahead of the ambulance crew's arrival.

Staffing Model and Current Challenges

The department is staffed by **volunteer paid-on-call personnel**. In recent years, maintaining 24/7 staffing has become increasingly challenging due to competition for trained individuals from neighboring communities.

To address this, the Village has taken proactive steps to improve retention and recruitment. The paid-on-call compensation program was updated in 2022, with an additional increase approved in June 2023. These adjustments are designed to create a more competitive pay scale in the current market.

Future Planning

Recognizing the long-term challenges facing volunteer EMS and fire departments, the Village Board formed an **ad hoc committee in the fall of 2022**. This committee is actively exploring future service delivery options to ensure a sustainable and effective model for the community's emergency response needs.

Operations and Personnel

The department operates two fully equipped ambulances. Patients and/or their insurance providers are billed for services through a third-party medical billing company. The team is composed of an EMS Director, an Assistant Director, 11 Paramedics/RNs, 11 EMTs, and 2 drivers.

Village of Elm Grove
Emergency Medical Services Fund

Account Title	2022 Actual	2023 Actual	2024 Actual	2025			2026 Budget	% Change ('26 Budget vs. Actual)
				Budget	YTD	Estimate		
Revenue								
Tax Levy	221,600	249,750	303,150	343,027	343,027	343,027	395,000	15.2%
Ambulance Fees	159,871	144,055	121,925	160,000	159,516	207,500	180,000	-13.3%
Interest	2,524	21,798	21,923	18,500	9,127	18,250	12,600	-31.0%
Transfer from ARPA funds	-	100,000	10,720	10,000	-	-	-	-
Fund Balance Used or (Gained)	(24,678)	4,738	115,329	60,000	-	41,243	27,170	-34.1%
Total Revenue	359,317	520,341	573,047	591,527	511,670	610,020	614,770	0.8%

Expenditures								
Salaries - Admin/Medical Dir.	2,460	2,460	2,460	2,500	2,387	8,710	17,460	100.5%
Paid-on-Call Wages	168,817	337,506	391,084	390,000	228,913	400,000	400,000	0.0%
Police EMT/EMR Wages	90,542	94,985	96,360	100,000	64,240	96,360	96,360	0.0%
Consulting Services	-	-	-	-	-	-	-	-
WI Retirement	16,705	19,035	20,460	21,525	13,640	20,500	22,500	9.8%
Employee WRS	(6,227)	(6,468)	(6,660)	(7,124)	(4,440)	(6,750)	(7,200)	6.7%
Social Security	19,738	33,125	37,304	37,676	22,432	38,250	38,850	1.6%
Wages and Benefits Subtotal	292,035	480,643	541,008	544,577	327,172	557,070	567,970	2.0%
Fuel & Maintenance	2,781	2,274	1,326	5,000	780	3,000	3,000	0.0%
Medical Supplies	18,704	15,204	11,406	16,000	13,416	16,000	16,000	0.0%
Billing Fees	9,874	9,726	7,182	10,500	7,708	14,500	12,600	-13.1%
Ambulance Misc.	2,172	2,366	2,796	2,800	2,699	2,800	2,800	0.0%
Uniforms	-	2,279	1,180	1,000	1,540	3,000	1,000	-66.7%
Communications	1,749	1,817	1,327	1,750	4,898	5,250	3,000	-42.9%
Training	5,851	2,132	1,640	4,000	2,500	2,500	2,500	0.0%
Drill Payments	3,950	3,900	3,900	3,900	3,900	3,900	3,900	0.0%
New Equipment	22,201	-	1,282	2,000	401	2,000	2,000	0.0%
Other Expenses Subtotal	67,282	39,698	32,039	46,950	37,841	52,950	46,800	-11.6%
Total Expenditures	359,317	520,341	573,047	591,527	365,013	610,020	614,770	0.8%

Fund Balance Reconciliation

Fund Balance 1/1/25	\$ 111,810
+ Estimated Revenue	568,777
- Estimated Expenditures	(610,020)
Estimated Fund Balance 12/31/25	<u>\$ 70,567</u>

Assigned Fund Balances

ACT 102 Grant Funds	\$ 44,903
EMS Drill Funds	\$ 12,309
Donations- TEMS	\$ 885
Donations- Koening Estate	\$ 44,690

VILLAGE OF ELM GROVE

SEWER FUND

System Overview

- The Village owns and maintains the sewer collection system, with origins from 1939.
- Wastewater treatment is provided by the Milwaukee Metropolitan Sewerage District (MMSD).
- Individual property owners are responsible for the lateral from their building to the Village main.

Financial Structure

- **Primary Funding:** Sewer user fees cover MMSD operating/capital charges and Village operating costs.
- **2022 Funding Shift:** Reallocated \$550,000 from the tax levy's sewer capital contribution to a new transportation fund for road paving.
- **Fiscal Policy:** User fees are reviewed annually to maintain a healthy fund balance for major capital needs.

Proactive Maintenance Program

- **Cleaning:** Entire system is cleaned on a 4-year rotating cycle.
- **Inspection:** Sewers are televised for defects prior to any street repaving projects.
- **Partnerships:** The Village works with MMSD to reduce private property infiltration.

Recent Major Investments

- **Underwood Creek Interceptor (2016):** A \$2.8 million joint project with the City of Brookfield.
- **Victoria Circle (2019):** Major sewer repairs completed before repaving.
- **Elm Grove Rd (2020):** Significant repairs and creation of a new sewer access road.

Personnel & Operations

- The Department of Public Works (DPW) handles daily operations, monitoring, and minor repairs.
- Annual cleaning, televising, and all major repairs are handled by outside contractors.
- Personnel costs are covered by an annual transfer from the General Fund.

**Village of Elm Grove
Sewer Fund**

Account Title	2022 Actual	2023 Actual	2024 Actual	2025			2026 Budget	% Change ('26 Budget vs. Actual)
				Budget	YTD	Estimate		
Revenue								
Sewer Levy for Cap Charge	550,000	348,000	348,000	325,000	325,000	325,000	300,000	-7.7%
Total Tax Levy	550,000	348,000	348,000	325,000	325,000	325,000	300,000	-7.7%
User Charges - Residential	1,342,892	1,519,056	1,556,237	1,595,000	1,634,245	1,634,245	1,629,229	-0.3%
User Charges - Commercial	315,767	328,989	369,925	325,500	220,202	440,404	400,000	-9.2%
MMSD Reimbursement	-	493,150	-	-	65,100	65,100	743,500	-
Interest Income	22,090	88,815	79,694	-	56,734	80,000	68,670	-14.2%
Interest on Advance	-	-	25,212	-	-	28,000	24,000	-14.3%
Miscellaneous Income	102	185	-	-	-	-	-	-
Transfer fr General Fund	-	-	2,065	-	-	-	-	-
Fund Balance Used or (Gained)	(66,428)	(128,102)	(184,355)	235,000	-	87,544	(14,326)	-116.4%
Total Revenue	2,164,423	2,650,093	2,196,778	2,480,500	2,301,281	2,660,293	3,151,073	18.4%
Expenditures								
MMSD User Charges	408,359	456,977	554,115	496,500	266,662	525,000	525,000	0.0%
MMSD Capital Charges	1,344,658	1,296,713	1,313,698	1,473,373	1,473,373	1,473,373	1,502,723	2.0%
Inspection/Engineering	12,307	17,497	6,616	15,000	2,808	10,000	15,000	50.0%
Repair/Maintenance	153,300	184,280	88,359	150,000	98,243	150,000	165,000	10.0%
Sewer Upgrades	-	-	-	150,000	-	300,000	-	-100.0%
PPII	10,649	513,756	36,801	-	1,398	2,000	743,500	-
Elm Grove Rd. Pathway Paving	52,853	-	-	-	-	-	-	-
Administrative Transfer	57,520	54,440	68,644	65,000	36,470	72,950	72,950	0.0%
Insurance	19,180	21,355	21,719	23,000	15,970	21,350	20,750	-2.8%
Legal and Audit	3,520	2,875	4,750	5,450	3,470	3,470	3,850	11.0%
Utilities/Misc.	2,077	2,200	2,076	2,300	1,354	2,150	2,300	7.0%
Trf to Stmwtr-Green Infrastructure	100,000	100,000	100,000	100,000	100,000	100,000	100,000	0.0%
Expenditures other than MMSD Capital	411,406	896,403	328,965	510,750	259,713	661,920	1,123,350	69.7%
Total Expenditures	2,164,423	2,650,093	2,196,778	2,480,623	1,999,748	2,660,293	3,151,073	18.4%

Fund Balance Reconciliation

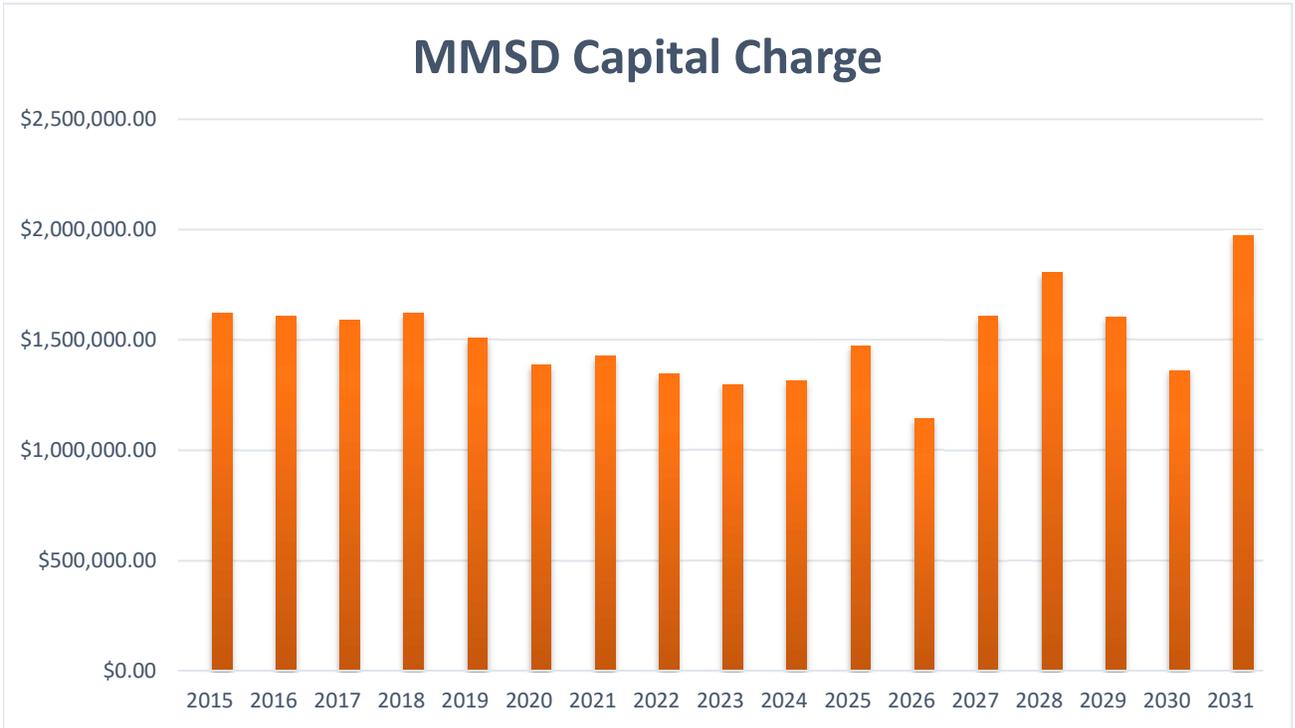
Fund Balance 1/1/25	\$ 1,913,598
+ Estimated Revenue	2,572,749
- Estimated Expenditures	<u>(2,660,293)</u>
Estimated Fund Balance 12/31/25	<u>\$ 1,826,054</u>

Sewer Fees			
Year	Fee	Increase	% Change
2026	\$695.13	\$14.53	2.13%
2025	\$680.60	\$34.60	5.36%
2024	\$646.00	\$14.00	2.22%
2023	\$632.00	\$73.50	13.16%
2022	\$558.50		

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 (Based on Equalized Value)						
Year	Increase/Decrease	Equalized Value	Actual/Expected Rate per MMSD	Annual Charge	Increase (Decrease)	Due April of
2014	8.00% increase	\$1,030,237,100	\$1.571	\$1,618,502.48		2015
2015	2.00% increase	\$1,050,056,300	\$1.530	\$1,606,740.00	(11,762)	2016
2016	2.34% increase	\$1,074,675,300	\$1.477	\$1,587,295.42	(19,445)	2017
2017	2.44% increase	\$1,106,294,100	\$1.465	\$1,620,953.00	33,658	2018
2018	2.36% increase	\$1,132,773,400	\$1.331	\$1,507,721.40	(113,232)	2019
2019	7.19% increase	\$1,214,228,700	\$1.058	\$1,385,174.00	(122,547)	2020
2020	2.00% increase	\$1,244,717,100	\$1.145	\$1,425,201.08	40,027	2021
2021	1.42% increase	\$1,262,365,300	\$1.065	\$1,344,419.04	(80,782)	2022
2022	13.95% increase	\$1,438,417,700	\$0.902	\$1,297,452.77	(46,966)	2023
2023	7.83% increase	\$1,551,074,200	\$0.847	\$1,313,759.85	16,307	2024
2024	8.53% Increase	\$1,683,458,000	\$0.875	\$1,473,025.75	159,266	2025
2025	5.92% increase	\$1,783,180,000	\$0.640	\$1,141,235.20	(331,791)	2026
2026	Estimate 3.00% Increase	\$1,836,675,400	\$0.875	\$1,607,090.98	465,856	2027
2027	Estimate 3.00% Increase	\$1,891,775,662	\$0.953	\$1,802,862.21	195,771	2028
2028	Estimate 3.00% Increase	\$1,948,528,932	\$0.822	\$1,601,690.78	(201,171)	2029
2029	Estimate 3.00% Increase	\$2,006,984,800	\$0.678	\$1,360,735.69	(240,955)	2030
2030	Estimate 3.00% Increase	\$2,067,194,344	\$0.954	\$1,972,103.40	611,368	2031



Village of Elm Grove

Stormwater Fund

Mission & Background:

To proactively manage stormwater, prevent flooding, and maintain the Village's drainage infrastructure. The program was created in response to severe floods in 1997-1998 and has successfully implemented large-scale solutions.

Key Accomplishments

- **Downtown Flood Control Project (Completed 2007):** A comprehensive project involving property acquisition, Village Park redesign for water detention, and installation of major underground storm sewers.
- **Targeted Drainage Improvements:** Completed projects on Verdant Drive, Victoria Circle, Pilgrim Parkway, and Circle Drive to mitigate local flooding.
- **Ongoing System Maintenance:** Continuous monitoring and maintenance of Village culverts and stream banks by the Department of Public Works.

Financial Overview

- **Primary Revenue Source:** A dedicated stormwater utility fee, established in 2005 and reviewed annually.
- **Supplemental Funding:** Operating costs are also supported by the tax levy. Grant funding is actively pursued for major projects.
- **Debt Retirement:** The final payment on the 20-year general obligation bonds for the original infrastructure projects was made in 2025. These freed up funds will be used to pay a portion of the upcoming Underwood Creek Daylighting project

Current Major Project: Underwood Creek Daylighting

- **Goal:** Restore a portion of Underwood Creek south of Watertown Plank Road, a key component of the original master plan.
- **Funding:** Primarily funded by TID #2 tax increment and the Stormwater Fund.
- **Progress:** Design is complete, and a key property was acquired in 2022. The Project is anticipated to break ground in 2026

Operations & Personnel

- The Department of Public Works (DPW) is responsible for all maintenance and repairs.
- Personnel costs for DPW and Village management are covered by an annual transfer from the General Fund.

Village of Elm Grove
Stormwater Operations Fund

Account Title	2022 Actual	2023 Actual	2024 Actual	2025			2026 Budget	% Change ('26 Budget vs. Actual)
				Budget	YTD	Estimate		
Revenue								
Tax Levy	170,500	170,500	170,500	170,500	170,500	170,500	160,500	-5.9%
Stormwater Utility Fee	456,084	459,324	474,684	475,165	396,633	475,000	484,688	2.0%
Culvert Installations	7,409	4,385	24,733	6,000	-	20,000	15,000	-25.0%
Interest Income	6,004	5,857	10,630	15,000	7,400	14,500	12,600	-13.1%
Operating Revenue	639,997	640,066	680,547	666,665	574,533	680,000	672,788	-1.1%
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	100,000	100,000	100,000	100,000	100,000	100,000	100,000	0.0%
Transfer from General Fund	3,550	275,000	6,805	-	-	-	-	-
Fund Balance Used or (Gained)	415,873	(404,132)	118,528	-	-	(61,530)	(440,688)	616.2%
Other Sources	719,423	249,109	225,333	100,000	100,000	38,470	(340,688)	-985.6%
Total Revenue	1,359,420	889,175	905,880	766,665	674,533	718,470	332,100	-53.8%

Expenditures								
Admin and DPW Labor	184,040	197,963	142,152	200,000	75,112	190,000	200,000	5.3%
Legal and Audit	5,394	4,532	6,325	3,750	3,470	3,500	4,100	17.1%
Consulting Services	9,098	17,767	15,330	10,000	5,604	10,000	10,000	0.0%
Permit Expenditures	-	-	11,145	-	-	-	-	-
Infrastructure Maintenance	82,140	123,771	78,199	96,000	58,902	96,000	100,000	4.2%
Pond Maintenance	7,539	3,020	314	6,000	4,903	6,000	10,000	66.7%
Operating Expenses Subtotal	288,211	347,053	253,465	315,750	147,991	305,500	324,100	6.1%
MS4/NR216 Planning	11,067	11,974	9,115	8,000	3,500	7,000	8,000	14.3%
Underwood Restoration	217,903	108,402	-	-	-	-	-	-
Creek Daylighting Design	-	-	6,768	-	-	-	-	-
Creek Daylighting OHM acquisition	444,621	-	-	-	-	-	-	-
Creek Daylighting Project	-	21,883	-	-	-	-	-	-
Highland Culvert	-	-	244,732	-	670	17,420	-	-100.0%
Stormwater Projects Subtotal	673,591	142,259	260,615	8,000	4,170	24,420	8,000	-67.2%
Trf to Debt Service	397,618	399,863	391,800	388,550	388,550	388,550	-	-100.0%
Total Expenditures	1,359,420	889,175	905,880	712,300	540,711	718,470	332,100	-53.8%

Fund Balance Reconciliation

Fund Balance 1/1/25	\$ 222,022
+ Estimated Revenue	780,000
- Estimated Expenditures	718,470
Estimated Fund Balance 12/31/25	<u><u>\$ 283,552</u></u>

Stormwater Fees			
Year	Fee	Increase	% Change
2026	\$143.95	\$2.82	2.00%
2025	\$141.13	\$1.40	1.00%
2024	\$139.73	\$1.38	1.00%
2023	\$138.35	\$1.37	1.00%
2022	\$136.98		

Village of Elm Grove

Stormwater Residential Equivalency Unit Charge

Initial Charge/REU (per R&M Report 02/15/05) \$67.00

Properties (per R&M 2/15/05)	REU
Single Family	1944
Multi-Family REUs	42.5
Condominium	196
Non-Residential	1184.5
Total REUs	3,367

Year	Charge/ REU	Single Family	Multi Family	Condos	Non Residential	Total	Total Debt Payment
2005	\$ 67.00	\$ 130,516	\$ 2,848	\$ 15,209	\$ 79,362	\$ 227,934	\$ 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	\$ 143.95	\$ 279,844	\$ 6,118	\$ 28,215	\$ 170,512	\$ 484,688	\$ -

VILLAGE OF ELM GROVE

Debt Service Fund

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

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

As of December 31, 2025 the Village will have outstanding general obligation debt of:

Summary of Notes:	Date of Issue	Interest Rate	Principal Due	Interest Pmt Date	Original Amount	Balance 12/31/25
Series 2019A GO Bonds	2019	2%-3%	03/01/2020-39	03/01 & 09/01	\$ 2,355,000	\$ 1,770,000
State Trust Fund Loan 2023	2023	5.25%	03/15/2024-44	03/15	\$ 1,000,000	\$ 919,868
State Trust Fund Loan 2023	2023	5.25%	03/15/2024-44	03/15	\$ 178,150	\$ 163,874
Taxable Series 2025B GO Notes	2025	4.75-5.1%	03/01/2027-40	03/01 & 09/01	\$ 8,545,000	\$ 8,545,000
						\$ 11,398,742

Village of Elm Grove

Debt Fund

Account Title	2022	2023	2024	2025			2026
	Actual	Actual	Actual	Budget	YTD	Estimate	Budget
Revenue							
Tax Levy	189,360	191,435	268,690	284,912	284,912	284,912	226,975
Interest Income	12	1,309	2,347	1,750	2,713	4,500	
Interest on Advance	13,614	43,182	45,447	32,500	-	37,000	32,000
Other Financing Source - Debt	-	-	-	-	65,105	65,105	-
Interfund Transfers							
From Stormwater Fund	397,618	399,863	391,800	388,550	388,550	388,550	-
From TIF #2 Fund	647,673	654,923	500,890	516,363	516,363	516,363	14,297
From TIF #3 Fund	-	-	-	-	-	-	376,604
Total Revenue	1,248,277	1,290,712	1,209,174	1,224,075	1,257,644	1,296,430	649,876
Expenditures							
Principal	1,099,603	1,132,600	1,037,163	1,065,282	1,065,283	1,065,283	142,657
Interest and Fees	138,368	114,020	124,618	124,543	124,943	124,943	540,324
Transfer to Transportation Fund	-	40,000	40,000	-	-	-	-
Total Expenditures	1,237,971	1,286,620	1,201,781	1,189,825	1,190,226	1,190,226	682,981

Fund Balance Reconciliation

Fund Balance 1/1/25	\$ 888,808
+ Estimated Revenue	1,296,430
- Estimated Expenditures	(1,190,226)
Estimated Balance 12/31/25	<u>\$ 995,012</u>
- Advanced to TIF Fund	\$ (850,000)
 Estimated Fund Balance 12/31/25	 <u>\$ 145,012</u>

**Village of Elm Grove
Long-Term Debt
12/31/2025**

Debt Instruments	Balance at 01/01/25	Additions	Payments	Balance at 12/31/25	2026 Payments		
					Principal	Interest	Total
Series 2012A GO Bonds							
Refunding Bonds (2003 & 2005)	\$ 885,000	\$ -	\$ (885,000)	\$ -	\$ -	\$ -	\$ -
Series 2019A GO Bonds							
HVAC, Splashpad, WTPR Pathway	\$ 1,875,000	\$ -	\$ (105,000)	\$ 1,770,000	\$ 105,000	\$ 41,719	\$ 146,719
Series 2025B GO Notes							
Developer Incentive (TID Grant) - Mandel	\$ -	\$ 8,545,000	\$ -	\$ 8,545,000	\$ -	\$ 441,709	\$ 441,709
State Trust Fund Loans							
DPW Excavator	\$ 39,503	\$ -	\$ (39,503)	\$ -	\$ -	\$ -	\$ -
Gebhardt Road Reconstruction & Pathway	\$ 950,237	\$ -	\$ (30,369)	\$ 919,868	\$ 31,963	\$ 48,293	\$ 80,256
Daylighting - One Hour Martinizing	\$ 169,284	\$ -	\$ (5,410)	\$ 163,874	\$ 5,694	\$ 8,603	\$ 14,297
Totals	\$ 3,034,024	\$ 8,545,000	\$ (180,282)	\$ 11,398,742	\$ 142,657	\$ 540,324	\$ 682,981

Summary of Notes:	Date of Issue	Interest Rate	Principal Due	Interest Pmt Date	Original Amount	Balance 12/31/25
Series 2019A GO Bonds	2019	2%-3%	03/01/2020-39	03/01 & 09/01	\$ 2,355,000	\$ 1,770,000
State Trust Fund Loan 2023	2023	5.25%	03/15/2024-44	03/15	\$ 1,000,000	\$ 919,868
State Trust Fund Loan 2023	2023	5.25%	03/15/2024-44	03/15	\$ 178,150	\$ 163,874
Taxable Series 2025B GO Notes	2025	4.75-5.1%	03/01/2027-40	03/01 & 09/01	\$ 8,545,000	\$ 8,545,000
						\$ 11,398,742

Village Debt Limit is 5% of Equalized Value	
01/01/25 Equalized Value	\$ 1,919,757,200
Debt Limit	5%
Maximum Debt Limit	\$ 95,987,860
Additional Borrowing Capacity	\$ 84,589,118

VILLAGE OF ELM GROVE

Transportation Fund

To address its aging road system amid rising costs and levy limits, the Village established a dedicated Transportation Fund during the 2022 budget process. The Village Board approved an initial and ongoing annual levy of \$550,000 for this fund, which is designed to provide a stable, multi-year source of investment for the Village's transportation infrastructure. This decision was made after evaluating several funding options, including special assessments, a transportation utility, a wheel tax, and debt borrowing.

The fund supports projects for roads, bridges, and pathways. In 2022, a ten-year plan was mapped out to guide its use, which is updated annually based on bi-annual road condition ratings. This allows the Public Works Committee and Village Board to adjust project schedules as specific needs are identified.

Similarly, bridges are inspected bi-annually by an outside engineering firm, and the resulting ratings determine which projects are prioritized for funding.

In response to strong community interest, an ad hoc committee was also formed to recommend and prioritize pathway expansion. These recommendations will guide future pathway development and maintenance.

Village of Elm Grove

Transportation Fund

Account Title	2022 Actual	2023 Actual	2024 Actual	2025			2026 Budget	% Change ('26 Budget vs. Actual)
				Budget	YTD	Estimate		
Revenue								
Tax Levy	550,000	550,000	550,000	550,000	550,000	550,000	550,000	0.0%
State Transportation Aids	-	-	52,147	55,000	41,929	55,000	117,500	113.6%
State Reimbursement	-	-	-	-	-	-	30,900	-
Interest	-	40,419	48,349	50,000	24,667	47,500	37,800	-20.4%
Transfer from Capital Fund - Pathway	233,400	-	-	-	-	-	-	-
Transfer from Capital Fund- Bridge	-	240,000	-	-	-	-	-	-
Transfer from Debt Service	-	40,000	40,000	-	-	-	-	-
Outside Financing	-	1,000,000	-	900,000	-	-	3,589,880	-
Total Revenue	783,400	1,870,419	690,496	1,555,000	616,596	652,500	4,326,080	563%
Expenditures								
Annual Street Paving	404,842	1,208,856	1,246,107	605,000	-	605,000	550,000	-9.1%
Engineering and Design	33,606	37,340	98,243	-	108,936	178,800	335,080	87.4%
Pathway Construction	-	-	66,397	900,000	3,000	1,731,000	1,465,000	-15.4%
Total Expenditures	438,448	1,246,196	1,410,747	1,505,000	111,936	2,514,800	2,350,080	-7%

Fund Balance Reconciliation

Fund Balance 1/1/25	\$ 254,810
+ Estimated Revenue	652,500
- Estimated Expenditures	(2,514,800)
Estimated Fund Balance 12/31/25	\$ (1,607,490)

Village of Elm Grove

Tax Increment District (TID) #2

Project Overview

- **Creation Date:** April 27, 2004
- **Expenditure Period End Date:** April 27, 2026
- **Final Dissolution Date:** April 27, 2034 (extended via Amendment #2)
- **Primary Purpose:** To mitigate blight by reducing the Underwood Creek floodplain and promoting private investment and property improvements within the district.
- **Key Projects:**
 - Comprehensive flood control implementation.
 - Municipal water main system to serve a 98-unit assisted living facility (Amendment #1).
 - Daylighting of Underwood Creek in the downtown area (Amendment #2).

Financing & Debt Obligations

- **Original Funding:** Financed through general obligation bonds and advances from the Village's debt service, sewer, and general funds.
- **Developer Incentives:** A "Pay As You Go" note for \$617,975 was issued to support the redevelopment of the assisted living facility site.
- **Future Financing:** An \$8,500,000 general obligation bond is planned to fund the creek daylighting project, to be supported by TIF increment and stormwater utility fees.

Outstanding Obligations (as of 12/31/2024)

- **Heritage PayGo:** \$21,075 (Payoff: 2025)
- **General Obligation Bonds:** \$970,000 (Payoff: 2025)
- **General Fund Advance:** \$275,410 (Est. Payoff: 2026)
- **Sewer Fund Advance:** \$850,588 (Est. Payoff: 2030)
- **Debt Service Fund Advance:** \$850,000 (Est. Payoff: 2033)
- **New GO Bonds (Amendment 2):** Not Yet Issued (Est. Payoff: 2034)

At a Glance

- **Primary Goal:** Reduce flood impact and stimulate economic activity in the district.
- **Public Infrastructure Benefits:** Significant flood mitigation, future daylighting of Underwood Creek, and extension of municipal water service.
- **Private Development Supported:** Enabled the construction of a 98-unit assisted living facility and encouraged widespread property improvements.
- **District Lifespan:** Extended by three years (to 2035) to accommodate new projects and maximize tax increment generation.

Village of Elm Grove

TIF #2 Special Revenue Fund

Account Title	2022 Actual	2023 Actual	2024 Actual	2025			2026 Budget
				Budget	YTD	Estimate	
Revenue							
Tax Increment	624,315	601,752		591,626	619,252	619,252	725,367
<i>Total Tax Increment</i>	<i>624,315</i>	<i>601,752</i>	<i>-</i>	<i>591,626</i>	<i>619,252</i>	<i>619,252</i>	<i>725,367</i>
State Computer Aid	9,160	9,160	9,160	9,160	9,160	9,160	9,160
Personal Property Aid	11,662	11,662	11,662	48,822	48,822	48,822	48,698
Grant-Underwood Creek	-	-	-	300,000	-	-	300,000
Outside Funding - STFL daylighting	-	178,150		8,200,000	-	-	8,500,000
Total Revenue	645,137	800,724	20,821	9,149,608	677,234	677,234	9,583,225
Expenditures							
Transfer to General Fund	4,000	4,163	4,267	4,267	-	4,267	-
Transfer to Debt Service -TIF	647,673	654,923	500,890	516,363	516,363	516,363	14,297
Administrative Expense-Legal/Audit	1,550	9,100	1,725	1,500	150	400	1,500
Developer Incentive - MSP/Heritage	96,982	80,105	78,784	21,075	-	21,064	-
Daylighting Expenses	-	194,462	504,614	8,500,000	782,782	915,000	6,800,000
Interest Expense on Advances	26,509	77,525	76,432	105,000	-	70,400	60,800
<i>TIF Expenditures Subtotal</i>	<i>776,714</i>	<i>1,020,278</i>	<i>1,166,712</i>	<i>9,148,205</i>	<i>1,299,295</i>	<i>1,527,494</i>	<i>6,876,597</i>
Repayment of Advance							
Debt Service	-	-	-	-	-	-	839,921
Sewer	(206,387)	-	50,172	(77,343)	-	(500,000)	1,311,680
Municipal Water (MSP/Heritage)	74,810	-	75,000	75,000	-	(350,260)	555,028
<i>Other Use of Funds Subtotal</i>	<i>(131,577)</i>	<i>-</i>	<i>125,172</i>	<i>(2,343)</i>	<i>-</i>	<i>(850,260)</i>	<i>2,706,628</i>
Total Expenditures	645,137	1,020,278	1,291,884	9,145,862	1,299,295	677,234	9,583,225

Village of Elm Grove, Wisconsin

Tax Increment District #2

Cash Flow Projection

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 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.	Advances	Interest on Issuance	Discount & Prof. Services	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		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		354,263	128,651	(470,695)	5,635,450	2013
2014	435,349						435,349	114,426	122,160	171,673					277			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		1,436,226	(905,881)	(1,350,414)	5,045,000	2015
2016	496,909		7,544				504,453			459,773				31,000	53,407			4,650		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		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		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		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		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		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		776,715	(131,563)	(1,787,296)	1,590,000	2022
2023	616,982		20,822		178,150		815,954			654,923				71,298	86,333			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	504,615	76,432		6,342		1,166,713	(434,470)	(2,426,089)	674,285	2024
2025	620,232		84,000		4,305,000		5,330,054			516,363	14,298			25,405	4,200,000	97,044	105,000	6,000		4,859,109	470,945	(1,955,144)	3,973,874	2025
2026	769,551		20,822				790,373				14,298				78,206			6,000		629,271	161,102	(1,794,042)	3,658,180	2026
2027	732,681		20,822				753,503				14,298				71,762			6,000		622,827	130,676	(1,663,365)	3,267,187	2027
2028	732,681		20,822				753,503				14,298				66,535			6,000		617,600	135,903	(1,527,462)	2,860,901	2028
2029	732,681		20,822				753,503				14,298				61,098			6,000		612,164	141,339	(1,386,122)	2,439,263	2029
2030	732,681		20,822				753,503				14,298				55,445			6,000		606,510	146,993	(1,239,129)	2,002,277	2030
2031	732,681		20,822				753,503				14,298				49,565			6,000		600,630	152,873	(1,086,257)	1,549,924	2031
2032	732,681		20,822				753,503				14,298				43,450			6,000		594,515	158,988	(927,269)	1,082,203	2032
2033	732,681		20,822				753,503				14,298				37,091			6,000		588,156	165,347	(761,922)	599,058	2033
2034	732,681		20,822				753,503				14,298				30,477			6,000		581,542	171,961	(589,960)	100,486	2034
2035	732,681		20,822				753,503				105,762				23,598			15,000		120,762	632,742	42,781	2035	2035
Total	16,946,512	84,000	484,269	300,000	78,316	4,483,150	22,376,247	1,322,920	1,178,510	6,569,788	263,036	5,307,675	641,419	6,243,208	1,192,182	105,000	169,094		22,333,466				Total	

Notes:

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

²Estimated rates.

³Year ending fund balances for 2024 and prior years are actual per Village's audited financial statements.

Projected TID Closure

Village of Elm Grove

Tax Increment District (TID) #3

Project Overview

- **Creation Date:** March 8, 2022
- **Expenditure Period End Date:** March 8, 2044
- **Final Dissolution Date:** March 28, 2050
- **Acreage:** Just under 40 acres, including the School Sisters of Notre Dame (SSND) property and 5 adjacent parcels
- **Primary Development:** Caroline Heights by Mandel Group
 - **Total Units:** 237 luxury apartments
 - 35 units preserved in Notre Dame Hall and Maria Hall
 - 202 units in three new buildings (completion expected 2025)
 - **Additional Development:** 21 new single-family lots on surplus land

Financing & Incentives

- **TID Grant (Village Financed): \$8,466,000**
 - Paid to developer within 60 days of final occupancy
- **Municipal Revenue Obligation (PayGo): \$9,800,000**
 - Payable only if increment is generated and available after Village obligations
- **Water System Infrastructure: \$865,845**
 - Extension of water mains to downtown area (planned completion: summer 2026)
- **Interest & Financing Costs: \$3,983,212**
- **Administrative Costs: \$255,101**
- **Total Projected Expenditures: \$32,840,157**

Financing Notes

- The Village issued taxable General Obligation Bonds in August 2025 (Series 2025B) to finance the up-front TID Grant. Anticipated to be paid to Mandel Group in December 2025
- Under the development agreement, **Village debt service (bonds & water main extension) takes payment priority** over PayGo incentives.

At a Glance

- **Total Housing Units Created:** 258 (237 apartments + 21 single-family)
- **Historic Preservation:** Adaptive reuse of two SSND halls (Notre Dame & Maria Hall)
- **Public Infrastructure Benefit:** Water service extension beyond the development to downtown Elm Grove

Village of Elm Grove
TIF #3 Special Revenue Fund

Account Title	2022 Actual	2023 Actual	2024 Actual	2025			2026
				Budget	YTD	Estimate	Budget
Revenue							
Tax Increment	-	-	79,945	176,006	185,704	185,704	913,962
Total Tax Increment	-	-	79,945	176,006	185,704	185,704	913,962
Interest Income	-	-	-	-	-	-	-
Personal Property Aid	-	-	-	-	-	-	124
Misc. Income	-	-	-	-	-	-	-
Outside Financing	-	-	-	8,466,000	8,468,450	8,468,450	925,000
Total Revenue	-	-	79,945	8,642,006	8,654,154	8,654,154	1,839,086
Expenditures							
Transfer to Debt Service - TIF	-	-	-	-	-	-	376,604
Developer Incentive (TID Grant) - Mandel	-	-	-	8,466,000	-	8,466,000	-
PayGO - Mandel	-	-	55,210	-	-	180,654	529,983
Administrative Expense - Legal/Audit	3,000	11,075	7,745	7,500	5,511	7,500	7,500
Water Project	-	2,714	201	-	-	-	865,000
Engineering/Design	-	-	-	53,500	-	-	60,000
Total Expenditures	3,000	13,789	63,156	8,527,000	5,511	8,654,154	1,839,086

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		Series 2025A G.O. Notes	Series 2025B Taxable G.O. Notes	Series 2026A G.O. Notes	Development Incentives	Water System Improvements	Finance Related Expense	Admin. ⁵	Total Expenditures	Annual	Cumulative	TID #3 Debt Principal Outstanding	Year	
2022			0									3,000	(3,000)	(3,000)		2022	
2023	79,945		0									13,789	(13,789)	(16,789)		2023	
2024	185,998	8,715,581	79,945									63,156	16,789	(0)		2024	
2025	969,634	865,000	8,901,579									5,202	118,480	118,480	8,605,000	2025	
2026	1,164,950		1,834,634	1,442								5,306	9,155	127,635	9,440,000	2026	
2027	1,379,750		1,164,950	452								5,412	0	127,635	9,225,000	2027	
2028	1,486,244		1,379,750									5,520	0	127,635	8,695,000	2028	
2029	1,595,134		1,486,244									5,631	0	127,635	8,105,000	2029	
2030	1,661,204		1,595,134									5,743	0	127,635	7,460,000	2030	
2031	1,698,581		1,661,204									5,858	0	127,635	6,760,000	2031	
2032	1,736,800		1,698,581									5,975	0	127,635	6,015,000	2032	
2033	1,775,878		1,736,800									6,095	0	127,635	5,215,000	2033	
2034	1,815,835		1,775,878									6,217	0	127,635	4,360,000	2034	
2035	1,856,691		1,815,835									6,341	0	127,635	3,455,000	2035	
2036	1,898,467		1,856,691									6,468	0	127,635	2,500,000	2036	
2037	1,941,182		1,898,467									6,597	0	127,635	1,500,000	2037	
2038	1,984,859		1,941,182									6,729	0	127,635	580,000	2038	
2039	2,029,518		1,984,859									6,864	398,672	526,307	430,000	2039	
2040	2,075,182		2,029,518									7,001	1,859,089	2,385,396	280,000	2040	
2041	2,121,874		2,075,182									7,141	2,008,900	4,394,297	230,000	2041	
2042	2,169,616		2,121,874									7,284	2,052,300	6,446,597	175,000	2042	
2043	2,218,432		2,169,616									7,430	2,101,858	8,548,455	120,000	2043	
2044	2,268,347		2,218,432									7,578	2,147,593	10,696,048	60,000	2044	
2045	2,319,385		2,268,347									7,730	2,199,528	12,895,576	0	2045	
2046	2,371,571		2,319,385									7,884	2,311,500	15,207,076	0	2046	
2047	2,424,931		2,371,571									8,042	2,363,529	17,570,605	0	2047	
2048	2,479,492		2,424,931									8,203	2,416,728	19,987,333	0	2048	
2049	2,535,281		2,479,492									8,367	2,471,125	22,458,459	0	2049	
2050			2,535,281									8,534	2,526,746	24,985,205	0	2050	
Total	48,244,781	9,580,581	57,825,362	1,893	60,000	8,545,000	3,421,694	865,000	9,800,000	8,466,000	255,101	32,840,157	865,845	246,688	32,840,157	Total	

Notes:

¹Estimated Rate is Village of Menomonee Falls (Aa2) reoffering yields from February 6, 2025 competitive sale + .25.

²Estimated Rate is Village of Whitefish Bay (Aa1) reoffering yields from November 14, 2024 competitive sale of \$9,100,000 G.O. Notes.

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

The **Library Gift Fund** is a special account designated for donations made to the Elm Grove Library. Oversight of this fund is the responsibility of the Library Board. Unlike other village funds, it is not budgeted annually because it is supported entirely by contributions from individuals, organizations, and community partners. Although donations drive this fund, it is formally part of the Village's financial structure and is reflected in the Village's financial reports. Following the recommendation of the Village auditor, the Gift Fund is incorporated into the budget process through a year-end budget amendment.

Attached to this report is a summary of recent years' activity and the current year-to-date figures. This information provides the committee, board, and the public with a transparent view of the additional support the library receives through donations.

One of the most significant supporters of the Library Gift Fund is the **Friends of the Elm Grove Library (FOEGL)**. Through successful fundraising efforts such as the *Lights of Love* campaign and the annual used book sale, FOEGL contributes substantial funding that directly benefits the community. These contributions have:

- Expanded the library's materials collection,
- Supported renovations in the children's area and study rooms,
- Enhanced programming opportunities for residents of all ages.

The Library Gift Fund reflects the strong commitment of the Elm Grove community to sustaining and enriching library services beyond the scope of the annual operating budget

Village of Elm Grove

Library Gift Fund

Account Title	2022	2023	2024	2025		2026	
	Actual	Actual	Actual	Budget	YTD	Estimate	Budget
Revenue							
Donations	41,343	48,361	43,921	-	25,558	25,750	-
Grants		2,298	330	-	-	-	-
Interest	1,352	3,208	2,813	-	1,594	2,750	-
Total Revenue	42,695	53,867	47,064	-	27,152	28,500	-
Expenditures							
Expenditures	48,210	62,248	44,651	-	22,694	35,000	-

Fund Balance Reconciliation

Fund Balance 1/1/25	\$ 53,548
+ Estimated Revenue	28,500
- Estimated Expenditures	(35,000)
Estimated Fund Balance 12/31/25	<u><u>\$ 47,048</u></u>

VILLAGE OF ELM GROVE

Donation Fund

The Donation Fund is a special account designated for contributions made to support specific projects or departments within the Village of Elm Grove. Oversight of this fund follows the Village's financial management process. Like other gift funds, it is not included in the annual operating budget because it is supported entirely by donations from individuals, civic groups, and community partners. For financial transparency and accountability, the fund is incorporated into the Village's budget through a year-end amendment, ensuring activity is reported for both audit and public record purposes.

Donations to this fund have made a significant impact on community life, supporting both ongoing activities and one-time projects. Annual contributions help make possible programs such as Concerts in the Park, Movies in the Park, and the downtown flower baskets. In addition, past donations have provided for specialized EMS paramedic training, an AED at the park, police ALPERS cameras, fire and police equipment, memorial trees, commemorative bricks and benches, the park ice rink, and the splash pad.

Village of Elm Grove

Donation Fund

Account Title	2022 Actual	2023 Actual	2024 Actual	2025			2026 Budget
				Budget	YTD	Estimate	
Revenue							
Donations	18,831	54,663	83,879	-	5,120	41,570	-
Donations for Pathways	-	-	925	-	-	-	-
Grant	25,000	-	-	-	-	-	-
Interest	704	2,691	3,221	-	2,713	4,500	-
Total Revenue	44,535	57,354	88,025	-	7,833	46,070	-
Expenditures							
Expenditures	27,204	50,234	31,492	-	18,938	53,938	-

Fund Balance Reconciliation

Fund Balance 1/1/25	\$ 126,743
+ Estimated Revenue	46,070
- Estimated Expenditures	(53,938)
Estimated Fund Balance 12/31/25	<u><u>\$ 118,875</u></u>

**Village of Elm Grove
2026 Capital Budget**

Revenue	
Tax Levy	398,953
Interest	70,000
Computer Aid	5,000
State Transportation Aid	60,000
User Fees	18,000
Down payment on Pool Liner	11,705
Sale of Police Vehicles	5,000
Sale of DPW Equipment	47,000
Revenue Subtotal	615,658
Outside Funding	-
Total Revenue	615,658
Expenditures	
General Government	
Village Hall Roof Replacement	120,000
Building Upgrades - Exterior	25,000
Building Upgrades - Interior	25,000
Downtown Master Plan	135,000
Parking Lot Lighting	105,000
	410,000
Police	
In-Car & Interview Room Camera System	34,500
Police Squad Vehicles	134,760
	169,260
Fire	
Turnout Gear and Equipment	24,600
	24,600
EMS	
Defibrillators	50,000
	50,000
Public Works	
GIS Upgrade	12,000
Dump Truck with Plow (2012)	285,000
1 Ton Dump Truck/Swap Loader (2015 F350)	190,000
Pickup Replacement with Vplow (2016 F250)	70,000
DPW Floor Replacement in Mechanic Bays	31,500
DPW Floor Replacement in South Bays	70,000
Kawasaki Mule UTV	16,000
Dump Truck with Plow (2014)	170,000
	844,500
Infrastructure	
No Budgeted Capital Items in 2026	-
	-
Recreation	
Pool Liner Replacement	111,000
	111,000
Library	
No Budgeted Capital Items in 2026	-
	-
Information Technology	
I.T. Monitoring Tools	9,000
File Servers & Storage Array	215,000
	224,000
New Equipment	
Large Screen Monitors (3) - Dispatch	2,000
Desk Chairs (2) - Dispatch	1,400
Fixed Squad Radar	2,840
Ballistic Vest - Patrol Vest and Carrier	1,200
Police Defibrillator	3,750
Umbrellas (2)	1,398
WIFI	1,500
Refrigerator	1,709
SonicWall TZ 470 Firewall	2,675
Office/Conference Room TVs (5) - \$800 ea.	4,750
	23,222
Total Expenditures	1,856,582

**Village of Elm Grove
5 Year Capital Budget
Years 2026-2030**

	2026	2027	2028	2029	2030	TOTALS
Expenditures Scheduled						
General Government	\$410,000	\$167,500	\$50,000	-	-	\$627,500
Police Department	\$169,260	\$134,154	\$148,186	\$97,205	\$173,000	\$721,805
Fire Department	\$24,600	\$23,400	\$878,250	\$23,400	\$292,250	\$1,241,900
Emergency Medical Services	\$50,000	\$50,000	-	\$475,000	-	\$575,000
Public Works	\$844,500	\$260,000	\$177,000	\$71,750	\$60,000	\$1,413,250
Infrastructure	-	\$250,000	\$415,000	-	-	\$665,000
Recreation	\$111,000	\$165,800	\$61,500	-	\$30,000	\$368,300
Library	-	\$7,000	-	\$29,000	\$4,500	\$40,500
Information Technology	\$224,000	\$112,000	-	-	-	\$336,000
Subtotal	\$1,833,360	\$1,169,854	\$1,729,936	\$696,355	\$559,750	\$5,989,255
New Equipment	23,222	25,000	25,000	25,000	25,000	123,222
Total Planned Expenditures	1,856,582	1,194,854	1,754,936	721,355	584,750	6,112,477
Revenue Sources Other than Tax Levy						
State Aid - Computers	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$25,000
State Aid - Transportation	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$300,000
Interest on Fund Balance	\$70,000	\$60,000	\$50,000	\$40,000	\$30,000	\$250,000
DPW Equipment Sale/Trade in	\$47,000	\$25,000	\$18,000	\$5,000	\$8,000	\$103,000
Police Equipment Sale/Trade in	-	\$4,200	-	-	-	\$4,200
Sale of Police Vehicle(s)	\$5,000	\$2,500	\$5,000	\$2,500	\$5,000	\$20,000
Solid Waste Fees to Support Equipment	\$18,000	\$18,000	\$18,000	\$18,000	\$18,000	\$90,000
Fire Truck - Outside Funding	-	-	\$850,000	-	-	\$850,000
Sale of TN124 (Fire Truck)	-	-	\$10,000	-	-	\$10,000
Ambulance - Outside Funding	-	-	-	\$450,000	-	\$450,000
Sale of Ambulance	-	-	-	\$30,000	-	\$30,000
Knowels Nelson Grant (Boardwalk)	-	\$56,400	-	-	-	\$56,400
Pool Liner Down Payment (2025)	\$11,705	-	-	-	-	\$11,705
Total Other Revenue Sources	\$216,705	\$231,100	\$1,016,000	\$610,500	\$126,000	\$2,200,305
Net Expenditures	\$1,639,877	\$963,754	\$738,936	\$110,855	\$458,750	\$3,912,172
Funding per Policy	100%	80%	60%	40%	20%	
Funding Needed	\$1,639,877	\$771,003	\$443,362	\$44,342	\$91,750	\$2,990,334
Estimated Fund Balance 12/31/25						2,591,381
Tax Levy Required						398,953
2024 Levy						396,901
Increase (Decrease)						2,052

**Village of Elm Grove
5 Year Capital Budget
Years 2026-2030**

Department/Capital Item	2025	2026	2027	2028	2029	2030	Total 26-30
Summary							
General Government	-	410,000	167,500	50,000	-	-	627,500
Police Department	59,570	169,260	134,154	148,186	97,205	173,000	721,805
Fire Department	20,500	24,600	23,400	878,250	23,400	292,250	1,241,900
Emergency Medical Services	-	50,000	50,000	-	475,000	-	575,000
Public Works	475,500	844,500	260,000	177,000	71,750	60,000	1,413,250
Infrastructure	-	-	250,000	415,000	-	-	665,000
Recreation	31,000	111,000	165,800	61,500	-	30,000	368,300
Library	9,950	-	7,000	-	29,000	4,500	40,500
Information Technology	30,000	224,000	112,000	-	-	-	336,000
Subtotal	\$ 626,520	\$ 1,833,360	\$ 1,169,854	\$ 1,729,936	\$ 696,355	\$ 559,750	\$ 5,989,255
Funding at 20% per year		100%	80%	60%	40%	20%	
Amount Required per Funding Policy		\$ 1,833,360	\$ 935,883	\$ 1,037,962	\$ 278,542	\$ 111,950	\$ 4,197,697
Annual Funding							
New Equipment		\$ 23,222	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	123,222
Total Funding		\$ 1,856,582	\$ 960,883	\$ 1,062,962	\$ 303,542	\$ 136,950	\$ 4,320,919
General Government							
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
Downtown Master Plan		135,000					\$ 135,000
Parking Lot Lighting		105,000					\$ 105,000
Badger Books (7)			17,500				\$ 17,500
Poll Machines (6)			40,000				\$ 40,000
Accounting Software			60,000				\$ 60,000
General Government Total	\$ -	\$ 410,000	\$ 167,500	\$ 50,000	\$ -	\$ -	\$ 627,500
Police							
Police Squad Vehicles	59,570	134,760	73,154	148,186	75,205	158,000	\$ 589,305
In-Car & Interview Room Camera System		34,500					\$ 34,500
Patrol Rifles (6)			21,000				\$ 21,000
Mobile Data Terminals (8)			40,000				\$ 40,000
LiveScan Fingerprint Machine					22,000		\$ 22,000
Squad and SCIT Ballistic Gear						15,000	\$ 15,000
Police Total	\$ 59,570	\$ 169,260	\$ 134,154	\$ 148,186	\$ 97,205	\$ 173,000	\$ 721,805
Fire							
Turnout Gear and Equipment	20,500	24,600	23,400	28,250	23,400	28,250	\$ 127,900
Fire Truck				850,000			\$ 850,000
Self-Contained Breathing Apparatus Units (22)						264,000	\$ 264,000
Fire Total	\$ 20,500	\$ 24,600	\$ 23,400	\$ 878,250	\$ 23,400	\$ 292,250	\$ 1,241,900
EMS							
Defibrillators		50,000	50,000				\$ 100,000
C-MAC					25,000		\$ 25,000
Ambulance					450,000		\$ 450,000
EMS total	\$ -	\$ 50,000	\$ 50,000	\$ -	\$ 475,000	\$ -	\$ 575,000

**Village of Elm Grove
5 Year Capital Budget
Years 2026-2030**

Department/Capital Item	2025	2026	2027	2028	2029	2030	Total 26-30
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						\$ -
GIS Upgrade		12,000					\$ 12,000
Dump Truck with Plow (2012)		285,000					\$ 285,000
1 Ton Dump Truck/Swap Loader (2015 F350)		190,000					\$ 190,000
Pickup Replacement with Vplow (2016 F250)		70,000					\$ 70,000
DPW Floor Replacement in Mechanic Bays		31,500					\$ 31,500
DPW Floor Replacement in South Bays		70,000					\$ 70,000
Kawasaki Mule UTV		16,000					\$ 16,000
Dump Truck with Plow (2014)		170,000	115,000				\$ 285,000
Salt Shed Rehab			75,000				\$ 75,000
Repainting of Exterior of DPW Garages			70,000				\$ 70,000
Swap Loader Replacement (2018)				160,000			\$ 160,000
Air Quality Filtrations and Cleaning (4)				17,000			\$ 17,000
Ventrac Compact Articulating Tractor					71,750		\$ 71,750
Foreman Truck						60,000	\$ 60,000
Public Works Total	\$ 475,500	\$ 844,500	\$ 260,000	\$ 177,000	\$ 71,750	\$ 60,000	\$ 1,413,250
Infrastructure							
Village Hall Parking Lot - Repaving			250,000	250,000			\$ 500,000
Resurfacing of DPW Facility				165,000			\$ 165,000
Infrastructure		\$ -	\$ 250,000	\$ 415,000	\$ -	\$ -	\$ 665,000
Recreation							
ADA Accessible Pool Chair	16,000						\$ -
Pool/Splashpad Renovations/Upgrades	15,000		15,000				\$ 15,000
Pool Liner Replacement		111,000					\$ 111,000
Elm Grove Park Northern Boardwalk			112,800				\$ 112,800
Baseball Diamond Renovation			12,500				\$ 12,500
Tennis Court Resurfacing - Courts 1-3			25,500				\$ 25,500
Tennis Court Resurfacing - Courts 4-6				25,500			\$ 25,500
Pool Amenity				36,000			\$ 36,000
Tennis Court Pickleball Conversion - Courts 7-9						30,000	\$ 30,000
Recreation Total	\$ 31,000	\$ 111,000	\$ 165,800	\$ 61,500	\$ -	\$ 30,000	\$ 368,300
Library							
Server Replacement (Cloud Migration)	5,700						\$ -
Public Computers (4)			7,000				\$ 7,000
Staff Computers (10)					19,000		\$ 19,000
Children's Education Stations (2)					10,000		\$ 10,000
Online Public Access Catalog (OPAC) Replacements (5)	4,250					4,500	\$ 4,500
Library Total	\$ 9,950	\$ -	\$ 7,000	\$ -	\$ 29,000	\$ 4,500	\$ 40,500
Information Technology							
Firewalls	30,000						\$ -
I.T. Monitoring Tools		9,000					\$ 9,000
File Servers & Storage Array		215,000					\$ 215,000
Computer Refresh			96,000				\$ 96,000
Wi-Fi Refresh			16,000				\$ 16,000
Library Total	\$ 30,000	\$ 224,000	\$ 112,000	\$ -	\$ -	\$ -	\$ 336,000
Total Capital Requests to be Funded over 5 years	\$ 626,520	\$ 1,833,360	\$ 1,169,854	\$ 1,729,936	\$ 696,355	\$ 559,750	\$ 5,989,255

**Village of Elm Grove
5 Year Capital Budget
New Equipment Request 2026**

Police		Total
Large Screen Monitors (3) - Dispatch	\$ 2,000	
Desk Chairs (2) - Dispatch	\$ 1,400	
Fixed Squad Radar	\$ 2,840	
Ballistic Vest - Patrol Vest and Carrier	<u>\$ 1,200</u>	
		\$ 7,440
EMS		
Police Defibrillator	<u>\$ 3,750</u>	
		\$ 3,750
Recreation		
Umbrellas (2)	\$ 1,398	
Wifi	\$ 1,500	
Refrigerator	<u>\$ 1,709</u>	
		\$ 4,607
Library		
SonicWall TZ 470 Firewall	<u>\$ 2,675</u>	
		\$ 2,675
Information Technology		
Office/Conference Room TVs (5)	<u>\$ 4,750</u>	
		\$ 4,750
Total 2026 New Equipment Requests		<u><u>\$ 23,222</u></u>