



2024 Village Budget

VILLAGE OF GREENDALE, WISCONSIN

Acknowledgements

ELECTED OFFICIALS

Jason Cyborowski, President
Ronald Barbian, Trustee
Colleen Fechtmeyer, Trustee
Robert McFaul, Trustee
Donna Ouellette, Trustee
Matt Sell, Trustee
Elaine Unger, Trustee
Mark S. Kapocius, Municipal Judge

APPOINTED OFFICIALS

Mike Hawes, Village Manager
Sarah Weishar, Assistant Village Manager
Stephanie Hall, Treasurer/Finance Director
Melanie Van Kauwenberg, Clerk
Brian Juarez, Director of Inspection Services
Rod Damask, Director of Public Works
Kenten Kais, Fire Chief
Ashley Haas, Health Director
Brian Van Klooster, Library Director
Ryan Rosenow, Police Chief
John P. Macy, Village Attorney

*Special thanks to Kestra Jost, Financial Analyst, for assistance with preparing the 2024 Budget.
Cover photograph from the 4th of July Parade on July 4, 2023 courtesy of Teach Photography.*

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Executive Summary

TO HONORABLE VILLAGE PRESIDENT AND BOARD OF TRUSTEES:



It is my privilege to present to you the 2024 Budget for the Fiscal Year beginning January 1, 2024, adopted by the Village Board of Trustees on November 21, 2023. The 2024 Budget reflects the Village's ongoing commitment to providing high-quality municipal services in accordance with established priorities and optimal utilization of community resources. Notably, the budget is both balanced and aligned with the financial policies and guidelines set forth by the Village Board.

This annual budget serves as the guiding document for financial and policy decisions throughout the upcoming fiscal year. It holds paramount importance as the singular most crucial document in charting the course and vision for our community's future. Taking into account the Village's Strategic Initiatives, adopted by the Village Board on February 21, 2017, the 2024 Budget document is a comprehensive representation of our commitment to these strategic goals.

The 2024 Budget is the culmination of a three-month process involving direction from the Village Board and teamwork among staff members and department heads across the organization. The budget is comprised of 10 main funds. New for 2024 is an expanded Roads & Infrastructure Plan which was previously a five-year plan and now encompasses 10 years. Also, a new 10-year Financial Management Plan was developed which starts on page 154 of this document.

2023 CHALLENGES & ACHIEVEMENTS

The Village of Greendale celebrated its 85th birthday in 2023 with a series of festivities, organized by the Village's Tourism & Event Coordinator with assistance from staff members and departments from across the organization. To commemorate the occasion, a special booklet was published and distributed to every household in the Village. The annual Village Days festival was also filled with special activities, including a trivia contest, scavenger hunt, music-through-the-decades show, CommUNITY public art exhibit, memory lane, and an interactive mural. The celebration was capped off with a spectacular fireworks display for the community on August 9.



Crowds of people enjoyed the annual Village Days celebration on August 10-13, 2023, which had an 85th anniversary theme in 2023.



Community members gathered for a public engagement session on July 12, 2023 as part of the park and recreation planning project undertaken by the Village of Greendale and Greendale Schools.

While the year was characterized by reflections on the past, it also involved forward-looking initiatives. The Village collaborated closely with the Greendale School District to engage the public and formulate recommendations for future park and recreation enhancements in the community. This collaborative effort led to the development of both a School District Athletic/Recreational Facilities Study and a Comprehensive Outdoor Recreation Plan (CORP), serving as guiding frameworks for future planning of Village parks and open spaces. The Village's financial commitment to cover consultant fees for the completion of the CORP amounted to \$14,800.

The Village undertook a significant financial planning endeavor by crafting a 10-Year Financial Management Plan. This comprehensive plan charts a course for sustaining services, executing capital improvement plans, and adhering to the Fund Balance Policy and Debt Policy. It meticulously assesses the financial well-being of the Village's water, sewer, and stormwater utilities, offering recommendations for future rate adjustments. Developed with the assistance of financial advisors from Ehlers, the total cost for the plan amounted to \$14,500.

The 2023 Streets & Utilities Rehabilitation Program involved capital improvement projects on Oakwood St. (60th St. to Oxford), Eaton Ln., W. Edgerton Ave. (border to 84th St.), Gateway Rd., and Eastway (storm sewer improvements). Road resurfacing was completed on Catalpa St. and green infrastructure improvements were constructed within the DPW Recycling Center. The total cost of the 2023 program was \$1,727,311, paid from the Capital Improvement Fund, Water Utility, Sewer Utility, Storm Water Utility, and Milwaukee Metropolitan Sewerage District (MMSD) Green Infrastructure funds.

Additionally, the Village secured funding from MMSD to carry out a private property sanitary sewer lateral rehabilitation project. Twenty-four property owners voluntarily participated in the program, leading to the replacement of sewer laterals at properties with aging or deteriorated infrastructure.

The Village made several pedestrian safety improvements throughout the community in areas regularly used by schoolchildren and other pedestrians. Flashing stop signs were installed at three intersections and flashing light beacons were also installed at four crosswalk locations. The cost of these improvements totaled \$8,300.

In terms of facility improvements, the Village made several investments in its Community Learning Center, which houses the library, health department, and parks and recreation department. Health department offices were remodeled with new flooring, paint, and furnishings, with new walls and partitions to improve workflow. The cost of the remodeling was \$37,226 with partial funding from grants. Lighting in the Community Learning Center was replaced with LED fixtures at a cost of \$35,509 (\$5,000 from grants). Two furnaces were replaced at a cost of \$24,990 and exterior refinishing work was completed (\$4,500). Other facility improvements involved construction of a fire training facility (\$100,000) and remodeling the police range (\$60,192), which were both funded by donations from Herb and Carol Kolisch.



Permeable brick pavers along with curb and gutters were constructed at the recycling center as part of a green infrastructure project with funding from MMSD.



The Health Department offices were remodeled and part of the lobby was converted to a new consult room.



Badger Books will be at polling places in 2024, which are electronic poll books certified by the Wisconsin Elections Commission and used to check in voters, enter registrations, and record absentee voters.



Mark Franzowiak was brought on to serve as a new part-time Fire Inspector for the Fire Department.

For capital equipment expenditures, the Village replaced two police squad vehicles (\$111,528) and a zero-turn mower (\$15,039). An ambulance that was ordered in 2022 did not arrive in 2023 and is scheduled for delivery in 2024. A/V equipment in the Village Board Room needed to be replaced due to equipment failures, which had a cost of \$73,360. A building permit digital archiving project was initiated and components of Badger Books electronic poll-book system were purchased. Several IT projects were completed at the Safety Center involving the replacement of two servers, SAN, and main switch stack, which totaled \$62,627. The Fire Department main switch stack was also replaced at a cost of \$13,545.

Three new part-time positions were created in 2023 that had a positive impact for the Village:

- **Code Enforcement Officer:** This role was established to administer a proactive exterior property code enforcement program, addressing property maintenance concerns and preserving property values and neighborhood quality. The Village secured \$50,000 in Community Development Block Grant (CDBG) funds to cover both the position and program oversight.
- **Fire Inspector:** A dedicated inspector position was created to conduct regular code inspections and ensure timely follow-up inspections with violations. This addition allows other Firefighters/Paramedics to allocate more time to training.
- **Public Health Navigator/Case Manager:** This new position responds to referrals from the Police, Fire, and Health Departments, offering assistance to residents dealing with a range of concerns, including substance abuse, family conflict/trauma, hoarding, homelessness, and frequent falls. Funding for this position is provided through Health Department grants.

In spite of economic challenges arising from inflation in 2023, General Fund expenses are projected to be under budget by \$571,607, primarily due to personnel transitions in the Police and Fire Departments. Meanwhile, General Fund revenues are projected to exceed budgeted amounts by \$752,750 driven by increased interest earnings and EMS revenues. The year-end projection for the undesignated General Fund balance in 2023 is \$5.0 million, equivalent to 42.3% of the Village's 2023 expenditures. This aligns with the Village's Fund Balance Policy, which calls for an undesignated fund balance of at least 25.0% of annual expenditures. The Financial Management Plan anticipates that this surplus fund balance will be essential for ensuring financial stability in the forthcoming years, given the anticipated stagnation in revenue.

Advancements continued in the redevelopment of the former Boston Store parcel acquired by the Village in 2021. The Village worked with adjacent property owners to amend restrictions in the Southridge Mall operating agreement which will allow redevelopment to take place. This project is poised to introduce upscale market-rate apartments, contemporary retail amenities, green space, and over \$100 million in new tax base to the community. The redevelopment is situated within Tax Increment Financing District (TID) #6.

The Village agreed to sell a 0.8-acre parcel located at 6190 W. Loomis Rd. for the purpose of developing a car wash. The parcel is a remnant from the lot that once contained the fire station before it moved to its current location on W. Grange Ave. A portion of the property was developed into the Sendik's Fresh2Go store and gas station with a driveway on Loomis Rd. that was designed to serve both the Sendik's and a future user on the north side of the former Fire Department property. The Village will receive \$300,000 for the sale of the 0.8-acre parcel which the Village Board will designate for a specific purpose.



A Village-owned parcel located at 6190 W. Loomis Rd. (outlined in blue) was sold to VIA Real Estate in 2023 for purpose of developing a car wash.

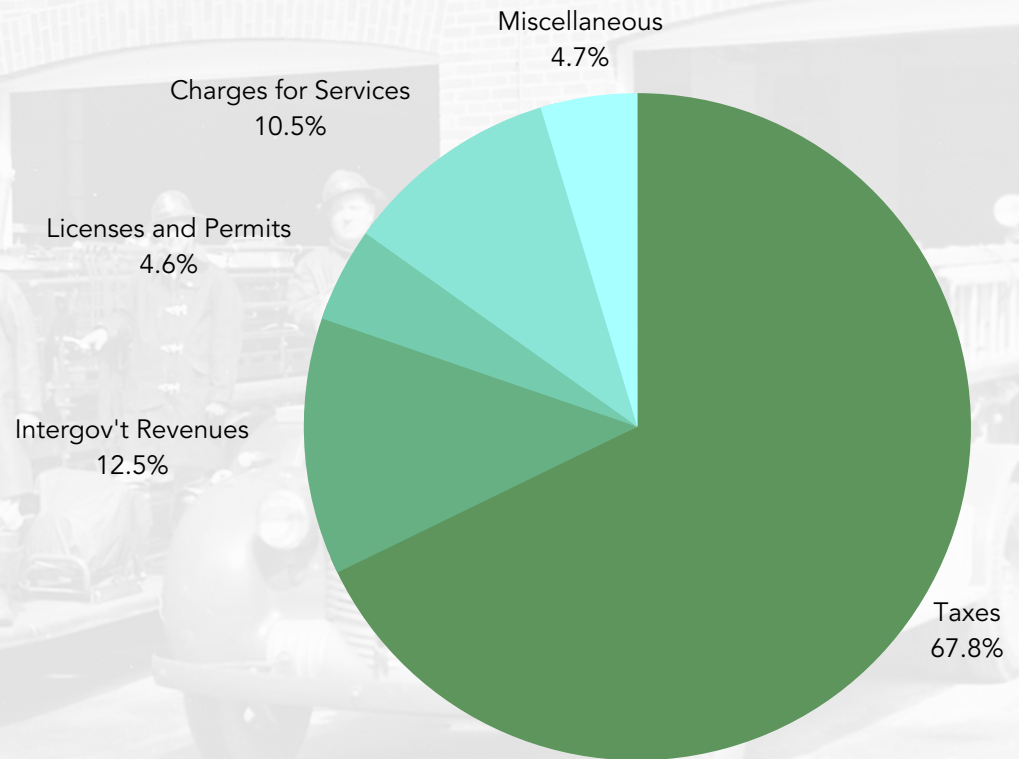
2024 PRIORITIES & ISSUES

Village staff worked together to produce a 2024 Budget that aims to maintain service levels and address capital needs, while working within the Village's financial benchmarks and keeping an eye to the future. The Village continues to face constraints from the State of Wisconsin Property Tax Levy Limit Program, limiting its ability to adjust property taxes to match escalating costs. This program prohibits the Village from increasing its property tax levy, with exceptions for assessed value stemming from new construction, new debt, and specific circumstances. The 2024 Budget receives a favorable boost with an additional influx of State Shared Revenue, a direct outcome of the Local Government Funding Bill (2023 Wisconsin Act 23). The Village is set to benefit from an increase of \$359,790 (148.0%) in State Shared Revenue.

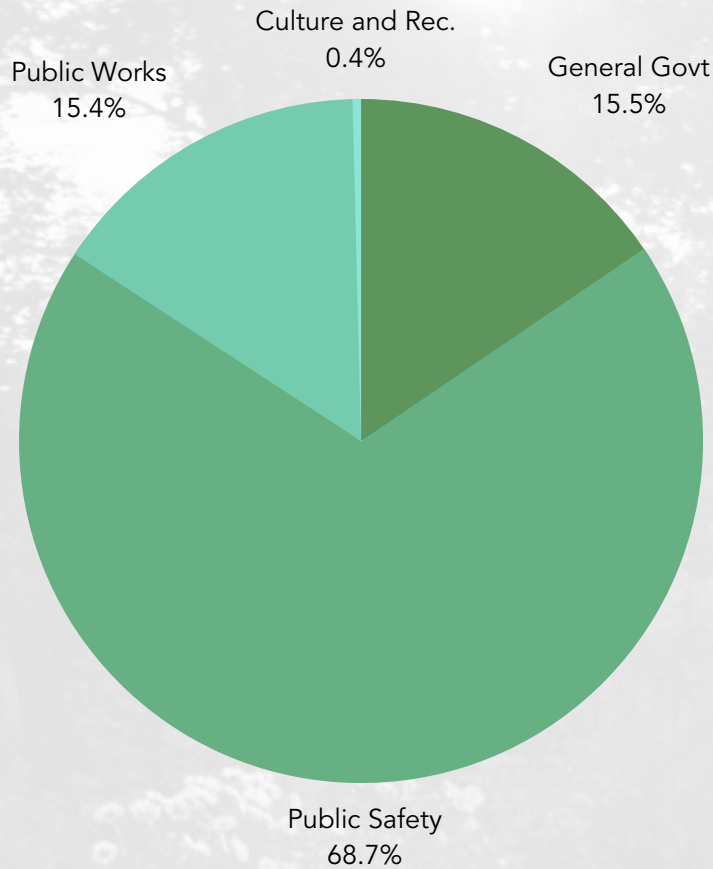
General Fund revenues are budgeted to increase \$458,368 (3.7%) over 2023. In addition to the increase in State Shared Revenue, the budget anticipates a rise of \$252,017 in interest on investments compared to the 2023 Budget. State transportation aid is slated to increase by \$96,367, and EMS revenues are budgeted to grow by \$50,000. To align with recent trends, adjustments have been made to decrease building permit revenues and police fines in the budget.

General Fund expenditures are budgeted to increase \$502,290 (4.0%) over 2023, primarily attributed to a 4.0% wage increase in accordance with union contracts and the Village's merit pay system for non-represented personnel. Health insurance premiums are expected to decrease by 0.8%, facilitated by the transition to a high-deductible plan, thereby avoiding a \$200,000 premium increase under the lower deductible plan. To assist non-represented employees with additional deductible costs, the 2024 Budget allocates \$22,000 for a Health Reimbursement Arrangement (HRA).

2024 General Fund Revenues



2024 General Fund Expenditures



Wisconsin Retirement System contributions are scheduled to increase 1.1% for protective services personnel and 0.1% for general classification personnel. Risk insurance is budgeted to decrease -\$46,075 (-11.1%) primarily due to a reduction in the Village’s worker’s compensation mod rating.

Election-related salaries are slated to rise by \$12,710 (101.4%) due to the scheduling of four elections, compared to two in 2023. Snow and ice removal expenses are expected to increase by \$15,511 (16.7%), primarily driven by elevated salt costs. Garbage disposal costs are budgeted to increase by \$33,993 (15.5%). The budget also accounts for heightened vehicle maintenance costs for both the Police Department (an increase of \$6,000) and the Fire Department (an increase of \$7,000). Additionally, ambulance supply costs are projected to rise by \$10,000 (37.3%).

Expenses in the Recycling Fund show a rise of \$6,618 (1.8%). To counterbalance these expenses, the quarterly recycling fee is set to increase by one dollar, going from \$14.00 to \$15.00. Additionally, a budgeted increase of \$7,846 (1.2%) in property tax allocation is earmarked for the Library Fund. This adjustment is intended to ensure the fund maintains a projected year-end balance of \$14,401 in 2024, equivalent to 2.0% of annual expenses.

In the Health Fund, there is a \$6,000 (3.0%) increase in property taxes aimed at supplementing grant funding and sustaining service levels throughout 2024. For the CDBG Fund, \$50,000 in continued funding is anticipated for the Village’s code enforcement program, along with an additional \$10,000 allocated to fund an Adult Program Coordinator for Greendale Schools’ Park and Recreation Department.

The Tourism & Events Fund experiences a decrease of -\$19,467 (-9.05%) in property tax allocation compared to 2023. This reduction is attributed to a decrease of \$20,000 earmarked for Other Special Events/Village Days, as additional funding was allocated in 2023 for the 85th Anniversary festivities. Notably, the Tourism & Event Fund includes a \$20,000 expense for a new Greendale marketing program, which will be funded by contributions from TID’s 1, 2, 4, and 5.

The 2024 Budget contains updated five-year capital plans for an Equipment Replacement Plan and Facilities Improvement Plan, as well as an extended 10-year plan for Roads & Infrastructure. The plans identify high-priority needs identified by staff that are recommended to be completed in upcoming years.

- Equipment Replacement Plan - The capital equipment expenditures for 2024 encompass a budget of \$190,000 for the replacement of two one-ton dump/plow trucks and \$16,500 for the replacement of a dump box. The schedule includes the replacement of two police squad cars at a cost of \$131,897, covering setup, equipment, and graphics. An ambulance ordered in 2022 is expected to be received and paid for in 2024, amounting to \$289,550. Other planned replacements involve body-worn cameras at a cost of \$80,245, with an additional \$20,000 budgeted for a drone program, funded by donations. Self-checkout kiosks for the library are allocated \$24,000, and \$18,000 is earmarked for an extrication spreader for the Fire Department. Various IT-related equipment projects are slated for 2024, with a total budget of \$65,180. The cumulative capital equipment expenditures for 2024 amount to \$885,988, with funding sourced from ARPA aid (\$780,589), other grants, and donations.
- Facilities Improvement Plan - The Facilities Improvement Plan outlines several key projects for 2024. These include exterior brick repairs to Village Hall at a cost of \$30,000 and the replacement of flooring at the Hose Tower, with an expected cost of \$16,000. Projects at the Community Learning Center involve a Health Department restroom remodel (\$7,500), installation of acoustic panels in the library (\$6,000), and the construction of a sewer ejector lift station (\$4,000). Additionally, the facilities plan allocates \$150,000 in the 2024 Budget for an upcoming park improvement project, to be identified following the adoption of the final Comprehensive Outdoor Recreation Plan. The total estimated cost for facility improvement projects is \$214,500, with funding derived from a property tax levy (\$150,000) and ARPA aid (\$64,500).
- Roads & Infrastructure Plan - W. Grange Ave. (from 84th St. to 76th St.) is slated for rehabilitation at a total cost of \$2,820,165, with significant support from Wisconsin Department of Transportation STP-Urban program amounting to \$2,070,165. Additionally, road improvements are planned for Greenmeadow Ln. (\$1,039,278), Forest Ct. (\$30,789), Foxley Ct. (\$61,306), Sterling Ct. (\$98,083), and Euston St. (from Edgemont Ave. to Elstead Ave.) (\$117,123). To improve safety, the construction of a parking lane on Eastway, near Eastway Apartments, is planned with funding from MMSD for green infrastructure use (\$123,000) and a donation from Eastway Apartments (\$15,000). A fiber connection between DPW, the water tower, and the Hose Tower is planned at a cost of \$220,250. Furthermore, engineering and design work, amounting to \$85,000, is scheduled for a 2025 LED street lighting conversion project. The cumulative cost for road and infrastructure projects in 2024 is estimated at \$4,621,187. Funding sources include the capital improvement fund balance (\$10,000), general obligation bonds (\$1,023,258), grants and donations (\$2,208,165), TID (\$375,000), water utility fund (\$199,589), sewer utility fund (\$71,571), and storm utility fund (\$1,106,523).

Principal and interest payments for general obligation debt is scheduled to decrease by \$1,406,018 (43.5%) in 2024 due to the early payoff of debt in TID #2 in 2023.

GENERAL TAX LEVY (\$10,993,128)

General Tax Levy revenue helps support the General Fund, School-Police Fund, Debt Fund, Tourism & Events Fund, and Library Fund. The Levy of \$10,993,128 is a \$109,966 (1.0%) increase from last year's levy of \$10,883,162 to support the 2024 Budget of \$21,609,568. The Budget anticipates a 2.1% increase in Assessed Value while increasing the tax levy by 1.0% from last year's total, including the Village's four TIF Districts. The combination makes the 2024 Budget Assessed Tax Rate increase by 16 cents (2.6%) from roughly \$6.37 to \$6.54 per \$1,000 of Assessed Value. This information is illustrated in the accompanying table to the right.

	2022 (FY23)	2023 (FY24)	\$ Change	% Change
Village Levy	\$10,883,162	\$10,993,128	\$109,966	1.0%
Equalized Tax Rate	\$6.390	\$5.901	\$(0.489)	-0.1%
Assessed Tax Rate	\$6.372	\$6.537	\$0.165	2.6%
Equalized Value	\$1,778,430,400	\$2,015,140,600	\$236,710,200	13.3%
Assessed Value	\$1,783,458,400	\$1,821,485,700	\$38,027,300	2.1%
Fair Market Ratio	100.3%	90.4%	-	-9.9%

GENERAL FUND BALANCE

The 2024 Budget presents a well-balanced General Fund with no projected use of fund balance reserves. A contingency account of \$90,000 is maintained in the budget to cover unforeseen expenditures. The anticipated year-end 2024 General Fund balance stands at \$5,032,773 equivalent to 38.8% of annual expenditures, aligning with the Village's Fund Balance Policy.

The Equipment Fund is projected to maintain a positive fund balance of \$564,312 at the conclusion of 2024, with no utilization of fund balance. The School Police Fund is expected to end 2024 with no fund balance. Additionally, the Capital Improvement Fund is set to increase its fund balance to \$1,207,383, incorporating debt proceeds earmarked for 2025 capital projects.

ESTIMATED BUDGET IMPACT TO HOMEOWNERS

Impact to Taxes on a \$300,000 Home

	FY2023	FY2024	\$ Change	% Change
Village Tax Rate Per \$1,000	\$6.372	\$6.537	\$0.165	2.6%
Village Taxes Paid	\$1,911.60	\$1,961.10	\$49.50	2.6%
Monthly Cost of Services	\$159.30	\$163.43	\$4.13	2.6%

The accompanying table on the left displays the impact of the 2024 Budget on the Village portion of the property tax bill for a typical home assessed at \$300,000. The overall average monthly cost for Village Services—encompassing Police, Fire, Street Rehabilitation, Snowplowing, Snow Removal, Garbage Collection, Library, Health Department, Parks, (excluding Water, Stormwater, and Sanitary Sewer Utilities)—remains modest in 2024, amounting to approximately \$163 per month.

The Village of Greendale's tax levy constitutes 29.8% of the total property tax bill, with the remaining components comprising taxes levied by the Greendale School District (41.8%), Milwaukee County (17.7%), Milwaukee Metropolitan Sewerage District (6.5%), and Milwaukee Area Technical College (4.2%).

In conclusion, the 2024 Budget stands as a responsible and balanced financial plan, ensuring the provision of the high-quality municipal services expected by residents. The successful development of the budget is attributed to the collaborative efforts of the staff and the valuable input and policy direction provided by members of the Village Board throughout the 2024 Budget process.

Respectfully submitted,

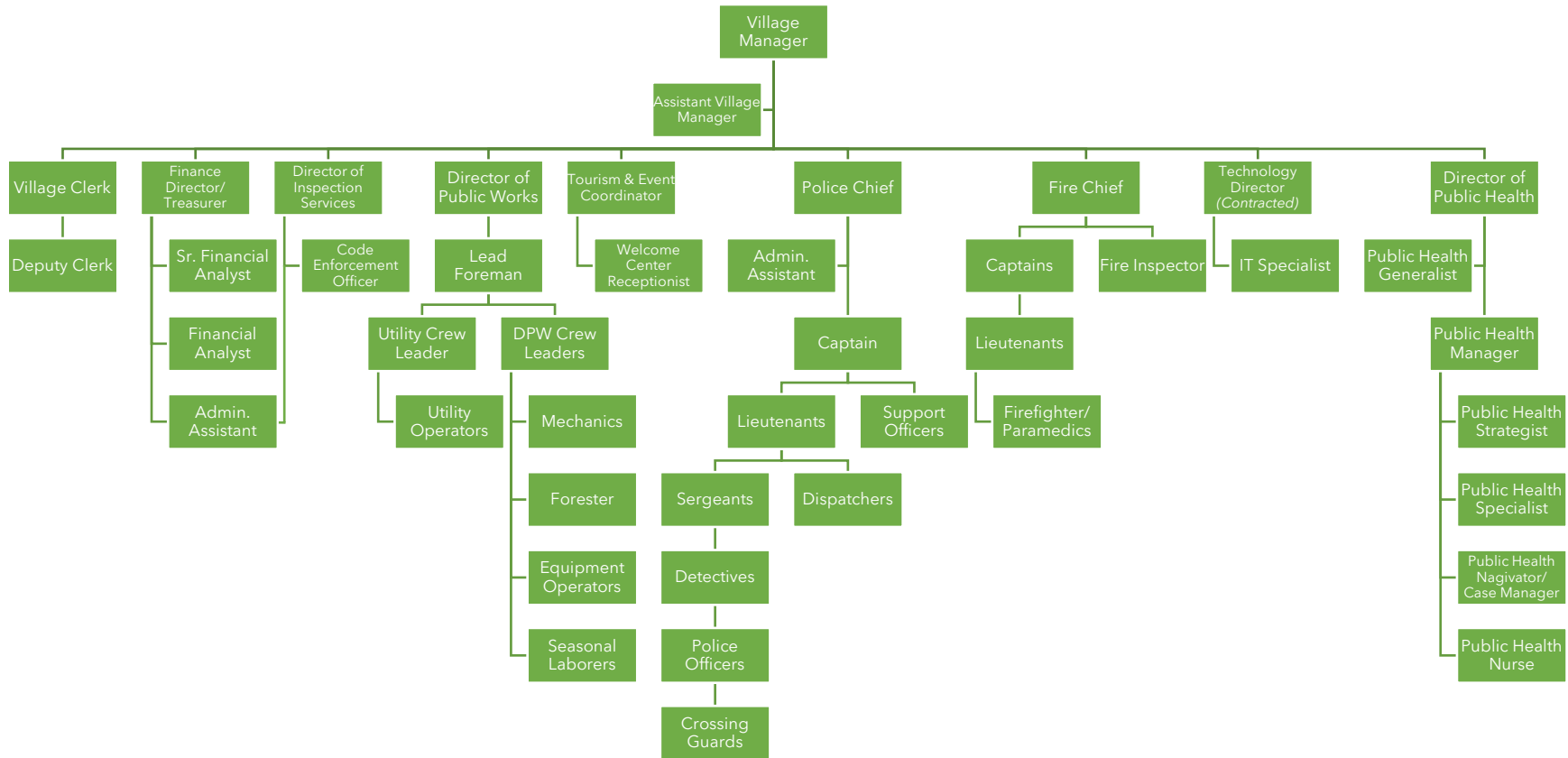


Michael Hawes
Village Manager



Organizational Chart

Greendale is administered by a Village Management form of government adopted in 1939. The Village Board is composed of the Village President and six Trustees who stand for election every three years. The Village President and the Trustees are the policy-making arm of the Village’s government. The Trustees appoint a Village Manager to carry out those policies, along with the overall administration of functions of the Village. The Village Manager in turn appoints a staff of department administrators who report directly to him or her.



Not shown above: Village Attorney, Village Engineer, and Village Assessor are contracted positions appointed by the Village Manager. The Library Board oversees the Greendale Public Library, including the Library Director who supervises Librarians, Clerks, Reference Associates, and Library Pages. The Municipal Judge is elected to four-year terms and oversees an appointed Court Clerk.

The background of the slide is a grayscale photograph of a paved road with a double yellow line, flanked by trees. A large, dark green rectangular box is centered over the image, containing the title text in white. The text is in a bold, serif font and is arranged in two lines.

All Funds Summary

2024 Budget



Total All Funds

ACCOUNT NUMBER AND TITLE	01 GENERAL FUND	02 EQUIPMENT FUND	03 SCHOOL- POLICE FUND	04 DEBT SERVICE FUND	05 REFUSE- RECYCLING FUND	06 HEALTH FUND	07 LIBRARY FUND	08 TOURISM & EVENTS FUND	20 HUD FUND	30 CIP FUND	TOTAL ALL FUNDS
REVENUES											
TAXES											
PROPERTY TAX LEVY	8,573,613.00	-	59,192.84	1,169,188.00	-	205,900.00	639,500.00	195,734.54	-	150,000.00	10,993,128.38
TAXES-MUNICIPAL UTILITY	275,000.00	-	-	-	-	-	-	-	-	-	275,000.00
PROPERTY SALES/TAX EQUIVALENT	-	-	-	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUES											
CBDG GRANT REVENUE	-	-	-	-	-	-	-	-	60,000.00	-	60,000.00
FIRE INSURANCE TAX FROM STATE	67,189.00	-	-	-	-	-	-	-	-	-	67,189.00
STATE SHARED TAX - PER CAPITA	602,880.66	-	-	-	-	-	-	-	-	-	602,880.66
STATE EXPEND RESTRAINT PROGRAM	180,110.82	-	-	-	-	-	-	-	-	-	180,110.82
STATE REIMB. - COMPUTER AID	10,004.00	-	-	-	-	-	-	-	-	-	10,004.00
STATE AID - LOCAL STREET	750,800.74	-	-	-	-	-	-	-	-	-	750,800.74
STATE RECYCLING GRANT	-	-	-	-	55,000.00	-	-	-	-	-	55,000.00
GRNDL SCHL DNTN JUVE	-	-	177,578.52	-	-	-	-	-	-	-	177,578.52
POLICE DEPARTMENT GRANTS	14,000.00	40,000.00	-	-	-	-	-	-	-	-	54,000.00
FIRE DEPARTMENT GRANTS	-	2,000.00	-	-	-	-	-	-	-	-	2,000.00
HEALTH GRANTS											
GRANTS COVID 19	-	780,589.00	-	-	-	396,238.66	-	-	-	64,500.00	845,089.00
LICENSES AND PERMITS											
CABLE TV FEES	203,615.11	-	-	-	-	-	-	-	-	-	203,615.11
LIQUOR & MALT BEVERAGE LICENSE	22,000.00	-	-	-	-	-	-	-	-	-	22,000.00
BEVERAGE OPERATORS LICENSES	5,000.00	-	-	-	-	-	-	-	-	-	5,000.00
CIGARETTE LICENSES	800.00	-	-	-	-	-	-	-	-	-	800.00
VAPE LICENSES	1,500.00	-	-	-	-	-	-	-	-	-	1,500.00
HOSE TOWER ALCOHOL SERVING PERMIT:	-	-	-	-	-	-	-	-	-	-	-
COIN OPERATED MACHINE LICENSES	15,050.00	-	-	-	-	-	-	-	-	-	15,050.00
OTHER LICENSES	5,000.00	-	-	-	-	-	-	-	-	-	5,000.00
ANIMAL LICENSES - MILWAUKEE	3,500.00	-	-	-	-	-	-	-	-	-	3,500.00
BUILDING PERMITS - HALES CORNERS	60,000.00	-	-	-	-	-	-	-	-	-	60,000.00
BUILDING PERMITS	100,000.00	-	-	-	-	-	-	-	-	-	100,000.00
ELECTRICAL PERMITS	35,000.00	-	-	-	-	-	-	-	-	-	35,000.00
PLUMBING PERMITS	25,000.00	-	-	-	-	-	-	-	-	-	25,000.00
HEATING PERMITS	30,000.00	-	-	-	-	-	-	-	-	-	30,000.00
PARKING PERMITS	50,000.00	-	-	-	-	-	-	-	-	-	50,000.00
POLICE ALARM PERMITS	4,000.00	-	-	-	-	-	-	-	-	-	4,000.00
OTHER PERMITS	1,500.00	-	-	-	-	-	-	-	-	-	1,500.00
ROAD MAINTENANCE	1,000.00	-	-	-	-	-	-	-	-	-	1,000.00
FINES & FORFEITURES											
COURT PENALTIES AND COSTS	325,000.00	-	-	-	-	-	-	-	-	-	325,000.00
CHARGES FOR PUBLIC SERVICES											
DAMAGE TO VILLAGE PROPERTY	10,000.00	-	-	-	-	-	-	-	-	-	10,000.00
POLICE DEPT. MISC.	7,500.00	-	-	-	-	-	-	-	-	-	7,500.00
BAIL-SERVICE FEE	500.00	-	-	-	-	-	-	-	-	-	500.00
POLICE DEPT DISPATCH ACC RPT	1,500.00	-	-	-	-	-	-	-	-	-	1,500.00
FIRE DEPT RESCUE - TAX INTERCEPT	16,000.00	-	-	-	-	-	-	-	-	-	16,000.00
FIRE DEPARTMENT - RESCUE CALLS	550,000.00	-	-	-	-	-	-	-	-	-	550,000.00
FIRE INSPECTION FEES	20,000.00	-	-	-	-	-	-	-	-	-	20,000.00
FIRE DEPARTMENT MISC.	60,000.00	-	-	-	-	-	-	-	-	-	60,000.00
STATE CODE PLAN APPROVALS	-	-	-	-	-	-	-	-	-	-	-
ZONING BOARD OF APPEALS	-	-	-	-	-	-	-	-	-	-	-
HEALTH DEPARTMENT	100.00	-	-	-	-	-	-	-	-	-	100.00
WEIGHTS AND MEASURES	1,500.00	-	-	-	-	-	-	-	-	-	1,500.00
RECYCLING REVENUES	-	-	-	-	271,200.00	-	-	-	-	-	271,200.00
RECYCLING YARD WASTE	-	-	-	-	1,000.00	-	-	-	-	-	1,000.00

2024 Budget



Total All Funds

ACCOUNT NUMBER AND TITLE	01 GENERAL FUND	02 EQUIPMENT FUND	03 SCHOOL- POLICE FUND	04 DEBT SERVICE FUND	05 REFUSE- RECYCLING FUND	06 HEALTH FUND	07 LIBRARY FUND	08 TOURISM & EVENTS FUND	20 HUD FUND	30 CIP FUND	TOTAL ALL FUNDS
RECYCLING CARDBOARD	-	-	-	-	-	-	-	-	-	-	-
RECYCLING METAL SCRAP	-	-	-	-	20,000.00	-	-	-	-	-	20,000.00
RECYCLING SINGLE STREAM COMINGLED	-	-	-	-	-	-	-	-	-	-	-
RECYCLING WASTE OIL	-	-	-	-	-	-	-	-	-	-	-
RECYCLING MULCH	-	-	-	-	1,000.00	-	-	-	-	-	1,000.00
RECYCLING ELECTRONICS	-	-	-	-	7,000.00	-	-	-	-	-	7,000.00
SALE OF DPW SCRAP	500.00	-	-	-	-	-	-	-	-	-	500.00
PUBLIC WORKS SALES MATL & SERV	10,000.00	-	-	-	-	-	-	-	-	-	10,000.00
PARK & REC PLAYER USER FEES	-	-	-	-	-	-	-	-	-	-	-
LIBRARY RECIPRICAL BORROWING	-	-	-	-	-	-	30,200.00	-	-	-	30,200.00
LIBRARY DONATIONS	-	-	-	-	-	-	17,000.00	-	-	-	17,000.00
LIBRARY COPIER SALES	-	-	-	-	-	-	5,200.00	-	-	-	5,200.00
LIBRARY FINES	-	-	-	-	-	-	12,000.00	-	-	-	12,000.00
LIBRARY BOOK CHARGES	-	-	-	-	-	-	2,000.00	-	-	-	2,000.00
LIBRARY OTHER	-	-	-	-	-	-	1,200.00	-	-	-	1,200.00
REAL ESTATE STATUS REPORTS	6,000.00	-	-	-	-	-	-	-	-	-	6,000.00
CHARGES FOR INTERGOVERNMENTAL SERVICES											
SCHOOL REIMB. CROSS GUARDS	4,300.00	-	-	-	-	-	-	-	-	-	4,300.00
GRNDL SCHL DNTN JUVE	-	-	-	-	-	-	-	-	-	-	-
COMPUTER REVENUE W/S UTILITY	40,000.00	-	-	-	-	-	-	-	-	-	40,000.00
RENTAL VILLAGE EQUIPMENT	60,000.00	-	-	-	-	-	-	-	-	-	60,000.00
OTHER CHARGES POLICE	252,564.12	1,000.00	-	-	-	-	-	-	-	-	253,564.12
OTHER EQUIPMENT DPW	-	5,000.00	-	-	-	-	-	-	-	-	5,000.00
MISCELLANEOUS REVENUE											
DONATIONS	-	20,000.00	-	-	-	-	-	-	-	-	20,000.00
INSURANCE DIVIDENDS/PROCEEDS	25,000.00	-	-	-	-	-	-	-	-	-	25,000.00
INTEREST ON INVESTMENTS	352,016.74	-	-	-	-	-	-	-	-	-	352,016.74
WELCOME CENTER SALES	-	-	-	-	-	-	-	-	-	-	-
HOSE TOWER AV EQUIP RENTAL	-	-	-	-	-	-	-	-	-	-	-
RECYCLING APPLIANCE PICKUP	5,000.00	-	-	-	-	-	-	-	-	-	5,000.00
LOCAL PLAN EXAM	3,000.00	-	-	-	-	-	-	-	-	-	3,000.00
OTHER REVENUES	3,000.00	65,000.00	-	-	-	-	-	52,920.47	-	2,208,165.00	2,329,085.47
RENTAL PROPERTY	30,000.00	-	-	-	-	-	-	-	-	-	30,000.00
RENTAL PROPERTY HOSE TOWER	42,000.00	-	-	-	-	-	-	-	-	-	42,000.00
TIF DISTRICT ADMINISTRATION	100,000.00	-	-	-	-	-	-	-	-	-	100,000.00
TID MARKETING CONTRIBUTIONS	-	-	-	-	-	-	-	20,000.00	-	-	20,000.00
DEBT PROCEEDS	-	-	-	-	-	-	-	-	-	1,954,905.04	1,954,905.04
FORFEITED DISCOUNTS	-	-	-	-	1,000.00	-	-	-	-	-	1,000.00
OPERATING TRANSFER IN	-	-	-	743,172.50	-	-	-	-	-	-	743,172.50
	12,962,044.19	913,589.00	236,771.36	1,912,360.50	356,200.00	602,138.66	707,100.00	268,655.01	60,000.00	4,377,570.04	22,396,428.76
EXPENDITURES											
GENERAL GOVERNMENT											
VILLAGE MANAGER/BOARD	749,489.25	32,616.00	-	-	-	-	-	-	-	-	782,105.25
VILLAGE CLERK-TREASURER	507,449.43	-	-	-	-	-	-	-	-	-	507,449.43
VILLAGE HALL	58,500.00	-	-	-	-	-	-	-	-	-	58,500.00
RISK INSURANCE	367,050.00	-	-	-	-	-	-	-	-	-	367,050.00
LEGAL	183,000.00	-	-	-	-	-	-	-	-	-	183,000.00
OTHER GENERAL GOVERNMENT	145,400.00	65,180.00	-	-	-	-	-	-	-	214,500.00	425,080.00
PUBLIC SAFETY											
POLICE	5,507,852.47	237,142.00	236,771.36	-	-	-	-	-	-	-	5,981,765.83
FIRE	3,080,213.22	307,550.00	-	-	-	-	-	-	-	-	3,387,763.22
MUNICIPAL COURT	111,933.96	-	-	-	-	-	-	-	-	-	111,933.96
BUILDING INSPECTION	180,672.88	-	-	-	-	-	-	-	-	-	180,672.88

2024 Budget



Total All Funds

ACCOUNT NUMBER AND TITLE	01 GENERAL FUND	02 EQUIPMENT FUND	03 SCHOOL- POLICE FUND	04 DEBT SERVICE FUND	05 REFUSE- RECYCLING FUND	06 HEALTH FUND	07 LIBRARY FUND	08 TOURISM & EVENTS FUND	20 HUD FUND	30 CIP FUND	TOTAL ALL FUNDS
OTHER PUBLIC SAFETY	23,745.36	-	-	-	-	-	-	-	-	-	23,745.36
HEALTH & HUMAN SERVICES											
HEALTH DEPARTMENT	-	-	-	-	-	-	-	-	-	-	-
PUBLIC WORKS											
DPW SALARIES AND BENEFITS	1,257,669.44										1,257,669.44
MACHINERY AND EQUIPMENT	51,360.00	206,500.00	-	-	-	-	-	-	-	-	257,860.00
DPW SUPERVISION	14,700.00	-	-	-	-	-	-	-	-	-	14,700.00
GARBAGE/RUBBISH COLLECTION	298,749.38	-	-	-	-	-	-	-	-	-	298,749.38
RECYCLING	-	-	-	-	360,904.04	-	-	-	-	-	360,904.04
ROAD/STREET MAINTENANCE	48,218.00	-	-	-	-	-	-	-	-	3,391,422.65	3,439,640.65
SNOW/ICE REMOVAL	138,169.80	-	-	-	-	-	-	-	-	-	138,169.80
FORESTRY/LANDSCAPING	53,691.00	-	-	-	-	-	-	-	-	-	53,691.00
STREET LIGHTING	90,550.00	-	-	-	-	-	-	-	-	-	90,550.00
BUILDINGS AND GROUNDS	39,920.00	-	-	-	-	-	-	-	-	-	39,920.00
CULTURE AND RECREATION											
LIBRARY	-	24,000.00	-	-	-	-	708,316.15	-	-	-	732,316.15
COMMUNITY LEARNING CENTER	26,200.00	-	-	-	-	-	-	-	-	-	26,200.00
PARK AND RECREATION	27,510.00	-	-	-	-	-	-	60,000.00	-	-	87,510.00
HEALTH	-	-	-	-	-	602,138.66	-	-	-	-	602,138.66
TOURISM & EVENTS	-	-	-	-	-	-	288,122.49	-	-	-	288,122.49
OTHER SPECIAL	-	-	-	-	-	-	-	-	-	-	-
DEBT SERVICE	-	-	-	1,912,360.50	-	-	-	-	-	-	1,912,360.50
	12,962,044.19	872,988.00	236,771.36	1,912,360.50	360,904.04	602,138.66	708,316.15	288,122.49	60,000.00	3,605,922.65	21,609,568.05
REVENUES EXCEEDING/(UNDER) EXPENDITURES	(0.00)	40,601.00	-	-	(4,704.04)	(0.00)	(1,216.15)	(19,467.48)	-	771,647.39	786,860.71
OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-	-	-	-	-	-
RESERVE EQUIPMENT (CAPITAL OUTLAY PURCHASES)	-	-	-	-	-	-	-	-	-	-	-
FUND BALANCE - BEGINNING OF YEAR	5,032,773.47	523,711.00	-	828,763.58	15,114.41	-	15,616.89		35,396.14	435,736.43	6,887,111.92
FUND BALANCE - END OF YEAR	5,032,773.47	564,312.00	-	828,763.58	10,410.37	(0.00)	14,400.74		35,396.14	1,207,383.82	7,693,440.12
FUND BALANCE USED (ACCRUED)	0.00	(40,601.00)	-	-	4,704.04	0.00	1,216.15		-	(771,647.39)	(806,328.19)

The background image shows a village square. In the center is a white clock tower with a weather vane on top. To the right is a two-story brick building with a sign that says "LIBRARY". In the foreground, there are many white daisies. A large green rectangle is overlaid in the center, containing the text "General Fund".

General Fund

**2024 Budget
General Fund (01)
Revenues**



ACCOUNT NUMBER	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 YTD 8/31/2023	2023 ESTIMATED	2024 BUDGET	% CHANGE BUDGET
01-00-21102	PROPERTY TAX LEVY	7,718,561.53	7,718,561.53	8,603,788.00	8,603,788.00	8,603,788.00	8,573,613.00	-0.35%
01-00-21103	TAXES-MUNICIPAL UTILITY	335,000.00	274,452.00	335,000.00	-	335,000.00	275,000.00	-17.91%
01-00-21104	MUNICIPAL SERVICES	-	2,953.51	2,000.00	-	2,000.00	2,000.00	0.00%
01-00-21115	FIRE INSURANCE TAX FROM STATE	63,000.00	64,484.14	64,000.00	67,189.04	67,189.00	67,189.00	4.98%
01-00-21117	STATE VIDEO SVC PROVIDER PMT	-	42,615.11	42,615.00	42,615.11	42,615.11	42,615.11	0.00%
01-00-21118	STATE SHARED AX - PER CAPITA	234,091.00	243,090.79	243,091.00	36,463.59	243,091.00	602,880.66	148.01%
01-00-21119	STATE EXPEND RESTRAINT PROGRAM	202,007.00	202,007.25	239,939.00	239,937.98	239,937.98	180,110.82	-24.93%
01-00-21120	STATE REIMB. - COMPUTER AID	9,000.00	27,203.71	20,300.00	28,672.80	28,672.80	10,004.00	-50.72%
01-00-22201	LIQUOR & MALT BEVERAGE LICENSE	22,000.00	8,973.52	11,500.00	12,128.52	23,000.00	22,000.00	91.30%
01-00-22202	BEVERAGE OPERATORS LICENSES	6,000.00	4,655.00	5,000.00	5,442.00	5,500.00	5,000.00	0.00%
01-00-22203	CIGARETTE LICENSES	300.00	600.00	500.00	800.00	800.00	800.00	60.00%
01-00-22204	VAPE LICENSES	-	-	-	1,500.00	1,500.00	1,500.00	0.00%
01-00-22207	COIN OPERATED MACHINE LICENSES	15,860.00	17,410.00	17,000.00	15,075.00	15,075.00	15,050.00	-11.47%
01-00-22217	OTHER LICENSES	1,000.00	3,540.00	1,000.00	6,854.00	7,000.00	5,000.00	400.00%
01-00-22218	ANIMAL LICENSES - MILWAUKEE	3,500.00	3,461.04	3,500.00	1,983.00	3,500.00	3,500.00	0.00%
01-00-22300	BUILDING INSPECTION HC	60,000.00	110,621.85	60,000.00	29,570.05	60,000.00	60,000.00	0.00%
01-00-22301	BUILDING PERMITS	120,000.00	73,796.58	120,000.00	51,884.53	75,000.00	100,000.00	-16.67%
01-00-22302	ELECTRICAL PERMITS	25,000.00	41,904.88	40,000.00	20,125.30	30,000.00	35,000.00	-12.50%
01-00-22303	PLUMBING PERMITS	25,000.00	15,145.00	25,000.00	13,510.00	20,000.00	25,000.00	0.00%
01-00-22305	HEATING PERMITS	35,000.00	23,803.44	35,000.00	14,087.00	20,000.00	30,000.00	-14.29%
01-00-22306	PARKING PERMITS	35,000.00	53,897.80	40,000.00	46,826.90	50,000.00	50,000.00	25.00%
01-00-22307	POLICE ALARM PERMITS	4,000.00	5,851.00	4,000.00	1,381.50	3,000.00	4,000.00	0.00%
01-00-22308	OTHER PERMITS	1,500.00	1,407.00	1,500.00	1,190.00	1,500.00	1,500.00	0.00%
01-00-22309	ROAD EXCAVATION PERMITS	900.00	1,115.00	900.00	2,590.00	2,800.00	1,000.00	11.11%
01-00-22401	COURT PENALTIES AND COSTS	400,000.00	329,520.58	350,000.00	220,289.47	300,000.00	325,000.00	-7.14%
01-00-22502	STATE AID - LOCAL STREET	638,281.00	636,513.80	654,434.00	489,652.65	654,434.00	750,800.74	14.73%
01-00-22503	STATE RECYCLING GRANT	54,000.00	54,563.71	-	-	-	-	0.00%
01-00-22504	POLICE DEPARTMENT GRANTS	16,500.00	14,471.44	44,400.00	4,717.76	18,202.00	14,000.00	-68.47%
01-00-22512	DONATIONS	-	6,000.00	-	-	-	-	0.00%
01-00-22525	GRANTS COVID 19	311,197.00	-	-	-	-	-	0.00%
01-00-22703	DAMAGE TO VILLAGE PROPERTY	10,000.00	5,339.80	10,000.00	1,614.00	5,000.00	10,000.00	0.00%
01-00-22704	PROPERTY SALES/TAX EQUIVALENT	33,122.00	-	-	8,615.14	8,615.14	-	0.00%
01-00-22705	INSURANCE DIVIDENDS	17,000.00	64,940.00	17,000.00	16,838.00	16,838.00	17,000.00	0.00%
01-00-22706	INSURANCE PROCEEDS	30,000.00	8,631.83	8,000.00	7,408.48	8,000.00	8,000.00	0.00%
01-00-22801	INTEREST ON INVESTMENTS	90,000.00	114,672.11	100,000.00	650,053.27	725,000.00	352,016.74	252.02%
01-00-22828	WELCOME CENTER SALES	500.00	998.35	-	-	-	-	0.00%
01-00-22829	HOSE TOWER AV EQUIP RENTAL	300.00	30.00	-	-	-	-	0.00%
01-00-22830	HOSE TOWER RENTAL	25,000.00	43,504.25	42,000.00	27,570.00	42,000.00	42,000.00	0.00%
01-00-22831	RENTAL VILLAGE PROPERTY	30,000.00	44,566.21	30,000.00	6,245.25	30,000.00	30,000.00	0.00%
01-00-22832	RENTAL VILLAGE EQUIPMENT	60,000.00	60,000.00	60,000.00	-	60,000.00	60,000.00	0.00%
01-00-22833	CABLE TV FEES	237,000.00	162,945.85	161,000.00	102,202.12	161,000.00	161,000.00	0.00%
01-00-22834	BEER/WINE SERV PERMITS	1,000.00	400.00	-	-	-	-	0.00%

**2024 Budget
General Fund (01)
Revenues**



ACCOUNT NUMBER	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 YTD 8/31/2023	2023 ESTIMATED	2024 BUDGET	% CHANGE BUDGET
01-00-22835	BEER/WINE/LIQUOR SERV PERMITS	500.00	125.00	-	-	-	-	0.00%
01-00-22900	MISC REVENUE PRIOR YEAR EXP ADJUSTMENT	-	-	-	-	179,918.66	-	0.00%
01-00-22905	POLICE CHGS FOR SVCS HC/SRM	216,955.00	204,323.24	270,209.00	207,646.30	210,000.00	252,564.12	-6.53%
01-00-22909	POLICE CHARGES FOR SERVICES	3,000.00	9,326.17	5,500.00	6,661.38	7,500.00	7,500.00	36.36%
01-00-22910	BAIL-SERVICE FEE	350.00	496.00	350.00	2,380.00	2,600.00	500.00	42.86%
01-00-22911	POLICE DEPT DISPATCH ACC RPT	1,200.00	1,863.10	1,200.00	1,315.25	1,500.00	1,500.00	25.00%
01-00-22912	ZONING BOARD OF APPEALS	150.00	-	150.00	-	-	-	-100.00%
01-00-22924	HEALTH DEPARTMENT	500.00	540.00	500.00	15.00	50.00	100.00	-80.00%
01-00-22927	WEIGHTS AND MEASURES	3,000.00	175.00	3,000.00	1,033.50	1,500.00	1,500.00	-50.00%
01-00-22930	SALE OF DPW SCRAP	500.00	1,369.50	500.00	-	-	500.00	0.00%
01-00-22931	SPECIAL PICK UP	3,500.00	5,495.00	5,000.00	3,955.00	5,000.00	5,000.00	0.00%
01-00-22932	PUBLIC WORKS SALES MATL & SERV	10,000.00	10,372.60	10,000.00	36,202.80	38,000.00	10,000.00	0.00%
01-00-22933	FIRE DEPARTMENT - RESCUE CALLS	610,000.00	570,657.10	500,000.00	425,721.96	600,000.00	550,000.00	10.00%
01-00-22934	FIRE INSPECTION FEES	20,000.00	419.83	20,000.00	-	20,000.00	20,000.00	0.00%
01-00-22936	FIRE DEPT RESCUE-TAX INTERCEPT	5,000.00	33,822.78	15,000.00	14,790.17	16,000.00	16,000.00	6.67%
01-00-22938	FIRE CTY GRANT EMS SUPPLIES	-	58,037.76	72,000.00	33,285.54	60,000.00	60,000.00	-16.67%
01-00-22940	PARK & REC PLAYER USER FEES	-	-	-	-	-	-	0.00%
01-00-22948	STATE GRANTS	-	1,200.00	-	-	-	-	0.00%
01-00-22965	REAL ESTATE STATUS REPORTS	4,000.00	7,195.00	5,000.00	5,448.57	6,000.00	6,000.00	20.00%
01-00-22967	COMPUTER REVENUE W/S UTILITY	40,000.00	40,000.00	40,000.00	-	40,000.00	40,000.00	0.00%
01-00-22968	OTHER REVENUES	1,000.00	81,464.55	1,000.00	513.54	1,000.00	1,000.00	0.00%
01-00-22969	SCHOOL REIMB. CROSS GUARDS	4,300.00	4,300.00	4,300.00	4,300.00	4,300.00	4,300.00	0.00%
01-00-22970	STATE CODE PLAN APPROVALS	1,000.00	1,450.00	1,000.00	-	-	-	-100.00%
01-00-22975	LOCAL PLAN EXAM	6,500.00	6,660.00	6,500.00	1,868.00	3,000.00	3,000.00	-53.85%
01-00-22980	TIF ADMINISTRATION	100,000.00	101,583.00	150,000.00	-	150,000.00	100,000.00	-33.33%
01-00-22990	SPECIAL ASSESSMENT REVENUE	-	-	-	-	-	-	0.00%
	TOTAL REVENUES	11,902,074.53	11,629,523.71	12,503,676.00	11,523,957.47	13,256,426.69	12,962,044.19	3.67%
	OTHER FINANCING SOURCES (USES)		(52,949.00)	(840,000.00)	-	(47,377.31)	-	
	GENERAL FUND EXPENSES	12,087,321.55	12,197,921.44	12,459,754.00	7,902,886.07	11,888,147.18	12,962,044.19	4.03%
	DIFFERENCE	(185,247.02)	(621,346.73)	(796,078.00)	3,621,071.40	1,320,902.20	\$ (0.00)	

REVENUES

01-00-21102	PROPERTY TAX LEVY	7,718,561.53	7,718,561.53	8,603,788.00	8,603,788.00	8,603,788.00	8,573,613.00
	This is the total amount of taxes levied against taxable properties located in the Village which cannot be raised by other sources. **Tourism and Events moved to its own fund 2023.**					8,603,788.00	8,573,613.00

**2024 Budget
General Fund (01)
Revenues**



ACCOUNT NUMBER	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 YTD 8/31/2023	2023 ESTIMATED	2024 BUDGET	% CHANGE BUDGET
01-00-21103	TAXES-MUNICIPAL UTILITY	335,000.00	274,452.00	335,000.00	-	335,000.00	275,000.00	
	The formula for this assessment against the Utility is established by the Public Service Commission. It permits the Utility properties (water only) to be taxed, utilizing plant worth additions, assessment ratio and the local and school taxing entities rate.					335,000.00	275,000.00	
01-00-21104	MUNICIPAL SERVICES	-	2,953.51	2,000.00	-	2,000.00	2,000.00	
	Revenues from State-owned land (DMV)					2,000.00	2,000.00	
01-00-21115	FIRE INSURANCE TAX FROM STATE	63,000.00	64,484.14	64,000.00	67,189.04	67,189.00	67,189.00	
	Revenues the State of Wisconsin collects for Fire Department dues.					67,189.00	67,189.00	
01-00-21117	STATE VIDEO SVC PROVIDER PMT	-	42,615.11	42,615.00	42,615.11	42,615.11	42,615.11	
	Grant from the State of Wisconsin to support reduction in video service provider fees					42,615.11	42,615.11	
01-00-21118	STATE SHARED TAX - PER CAPITA	234,091.00	243,090.79	243,091.00	36,463.59	243,091.00	602,880.66	
	Revenues the State of Wisconsin collects from sales tax, etc. are distributed back to local units of government based upon a population they have ascertained. The budgeted amount is an estimate from the state based on population and a pro-rata share of available State funds for this distribution.					243,091.00	602,880.66	
01-00-21119	STATE EXPEND RESTRAINT PROGRAM	202,007.00	202,007.25	239,939.00	239,937.98	239,937.98	180,110.82	
	Revenues the State of Wisconsin distributes to local units of government which keep bottom line expenditures within the Consumer Price Index (CPI) percentage.					239,937.98	180,110.82	
01-00-21120	STATE REIMB. - COMPUTER AID	9,000.00	27,203.71	20,300.00	28,672.80	28,672.80	10,004.00	
	Revenues from the State of Wisconsin to reimburse local governments for revenue lost by removing computers from the Personal Property Tax roll. Based on estimated computer/personal property assessed value lost.					28,672.80	10,004.00	

**2024 Budget
General Fund (01)
Revenues**



ACCOUNT NUMBER	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 YTD 8/31/2023	2023 ESTIMATED	2024 BUDGET	% CHANGE BUDGET
01-00-22201	LIQUOR & MALT BEVERAGE LICENSE	22,000.00	8,973.52	11,500.00	12,128.52	23,000.00	22,000.00	
	Class "A" Combination Malt Beverage & Liquor License (2 @ \$550)					23,000.00	22,000.00	
	Class "B" Fermented Malt Beverage & Liquor Licenses (5 @ \$600)							
	Special Malt Beverage Licenses Agent's licenses & Publishing fees							
01-00-22202	BEVERAGE OPERATORS LICENSES	6,000.00	4,655.00	5,000.00	5,442.00	5,500.00	5,000.00	
						5,500.00	5,000.00	
01-00-22203	CIGARETTE LICENSES	300.00	600.00	500.00	800.00	800.00	800.00	
	(8 @ \$100)					800.00	800.00	
01-00-22204	VAPE LICENSES	-	-	-	1,500.00	1,500.00	1,500.00	
	(5 @ \$300)					1,500.00	1,500.00	
01-00-22207	COIN OPERATED MACHINE LICENSES	15,860.00	17,410.00	17,000.00	15,075.00	15,075.00	15,050.00	
	(\$50 each)					15,075.00	15,050.00	
01-00-22211	ELECTRICAL CONTRACTORS LICENSE	-	-	-	-	-	-	
	(\$50 each)					-	-	
01-00-22217	OTHER LICENSES	1,000.00	3,540.00	1,000.00	6,854.00	7,000.00	5,000.00	
	(Rummage sales - 250 @ \$10 / Miscellaneous - 50 @ \$10)					7,000.00	5,000.00	
01-00-22218	ANIMAL LICENSES - MILWAUKEE	3,500.00	3,461.04	3,500.00	1,983.00	3,500.00	3,500.00	
	For animal service at MADACC through Milwaukee County Agreement					3,500.00	3,500.00	

**2024 Budget
General Fund (01)
Revenues**



ACCOUNT NUMBER	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 YTD 8/31/2023	2023 ESTIMATED	2024 BUDGET	% CHANGE BUDGET
01-00-22300	BUILDING INSPECTION HC	60,000.00	110,621.85	60,000.00	29,570.05	60,000.00	60,000.00	
	Hales Corners Inspection Fees					60,000.00	60,000.00	
01-00-22301	BUILDING PERMITS	120,000.00	73,796.58	120,000.00	51,884.53	75,000.00	100,000.00	
	New construction, additions, remodeling, decks, sheds, roofing/siding, fences, signs, pools, repairs, etc.					75,000.00	100,000.00	
01-00-22302	ELECTRICAL PERMITS	25,000.00	41,904.88	40,000.00	20,125.30	30,000.00	35,000.00	
						30,000.00	35,000.00	
01-00-22303	PLUMBING PERMITS	25,000.00	15,145.00	25,000.00	13,510.00	20,000.00	25,000.00	
						20,000.00	25,000.00	
01-00-22305	HEATING PERMITS	35,000.00	23,803.44	35,000.00	14,087.00	20,000.00	30,000.00	
						20,000.00	30,000.00	
01-00-22306	PARKING PERMITS	35,000.00	53,897.80	40,000.00	46,826.90	50,000.00	50,000.00	
						50,000.00	50,000.00	
01-00-22307	POLICE ALARM PERMITS	4,000.00	5,851.00	4,000.00	1,381.50	3,000.00	4,000.00	
						3,000.00	4,000.00	
01-00-22308	OTHER PERMITS	1,500.00	1,407.00	1,500.00	1,190.00	1,500.00	1,500.00	
	Includes curb cuts, parade permits, and special use permits					1,500.00	1,500.00	
01-00-22309	ROAD MAINTENANCE	900.00	1,115.00	900.00	2,590.00	2,800.00	1,000.00	
						2,800.00	1,000.00	

**2024 Budget
General Fund (01)
Revenues**



ACCOUNT NUMBER	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 YTD 8/31/2023	2023 ESTIMATED	2024 BUDGET	% CHANGE BUDGET
01-00-22401	COURT PENALTIES AND COSTS	400,000.00	329,520.58	350,000.00	220,289.47	300,000.00	325,000.00	
	Court penalties and fines for violations of Village ordinances, primarily traffic, shoplifting, disorderly conduct, etc. in processing such cases through the Municipal Court					300,000.00	325,000.00	
01-00-22502	STATE AID - LOCAL STREET	638,281.00	636,513.80	654,434.00	489,652.65	654,434.00	750,800.74	
	State distributes back to each local municipality a portion of gasoline taxes collected based upon a formula for the number of miles and type of local roads to be maintained and on a State formula based upon costs of maintenance of roads and streets					654,434.00	750,800.74	
01-00-22503	STATE RECYCLING GRANT	54,000.00	54,563.71	-	-	-	-	
	Under the State recycling law, local municipalities receive grant money for eligible expenses. REVENUE MOVED TO RECYCLING FUND IN 2023 BUDGET							
01-00-22504	POLICE DEPARTMENT GRANTS	16,500.00	14,471.44	44,400.00	4,717.76	18,202.00	14,000.00	
	OWI Enforcement Grant					11,315.00	7,000.00	
	Seatbelt Enforcement Grant					6,887.00	7,000.00	
01-00-22512	DONATIONS	-	6,000.00	-	-	-	-	
01-00-22525	GRANTS COVID 19	311,197.00	-	-	-	-	-	
	Reimbursement for COVID expenses Cares Grant American Rescue Plan Act							
01-00-22703	DAMAGE TO VILLAGE PROPERTY	10,000.00	5,339.80	10,000.00	1,614.00	5,000.00	10,000.00	
	Damage done by motorists or individuals to Village-owned properties, such as street lights, signs, hydrants, etc. where costs of damages are assessed.					5,000.00	10,000.00	

**2024 Budget
General Fund (01)
Revenues**



ACCOUNT NUMBER	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 YTD 8/31/2023	2023 ESTIMATED	2024 BUDGET	% CHANGE BUDGET
01-00-22704	PROPERTY SALES/TAX EQUIVALENT	33,122.00	-	-	8,615.14	8,615.14	-	
						8,615.14		
01-00-22705	INSURANCE DIVIDENDS	17,000.00	64,940.00	17,000.00	16,838.00	16,838.00	17,000.00	
	Anticipated dividends from Worker's Compensation and Liability Insurance from City & Village Mutual Insurance Company (CVMIC)					16,838.00	17,000.00	
01-00-22706	INSURANCE PROCEEDS	30,000.00	8,631.83	8,000.00	7,408.48	8,000.00	8,000.00	
						8,000.00	8,000.00	
01-00-22801	INTEREST ON INVESTMENTS	90,000.00	114,672.11	100,000.00	650,053.27	725,000.00	352,016.74	
	Interest accumulated in this account is based upon long and short term investments of idle funds. Generally, investments are in the State Investment Pool.					725,000.00	352,016.74	
01-00-22828	WELCOME CENTER SALES	500.00	998.35	-	-	-	-	
	Items sold at the Welcome Center MOVED TO TOURISM-EVENTS FUND IN 2023 BUDGET					-	-	
01-00-22829	HOSE TOWER AV EQUIP RENTAL	300.00	30.00	-	-	-	-	
	Rental of AV Equipment at the Hose Tower					-	-	
01-00-22830	RENTAL PROPERTY HOSE TOWER	25,000.00	43,504.25	42,000.00	27,570.00	42,000.00	42,000.00	
	Rental of Hose Tower					42,000.00	42,000.00	
01-00-22831	RENTAL PROPERTY	30,000.00	44,566.21	30,000.00	6,245.25	30,000.00	30,000.00	
	Rental of Village Hall space to Water & Sewer Utility					30,000.00	30,000.00	
	Rental of DPW garage space to Water & Sewer Utility							
	Rental of parking spaces at Public Works Yard							

**2024 Budget
General Fund (01)
Revenues**



ACCOUNT NUMBER	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 YTD 8/31/2023	2023 ESTIMATED	2024 BUDGET	% CHANGE BUDGET
01-00-22832	RENTAL VILLAGE EQUIPMENT	60,000.00	60,000.00	60,000.00	-	60,000.00	60,000.00	
	Use of Village Equipment by the Storm Water Utility					60,000.00	60,000.00	
01-00-22833	CABLE TV FEES	237,000.00	162,945.85	161,000.00	102,202.12	161,000.00	161,000.00	
	3% of revenues per Franchise Agreement					161,000.00	161,000.00	
01-00-22834	BEER/WINE SERV PERMITS	1,000.00	400.00	-	-	-	-	
	Permits for serving at the Hose Tower						-	
01-00-22835	BEER/WINE/LIQUOR SERV PERMITS	500.00	125.00	-	-	-	-	
	Permits for serving at the Hose Tower						-	
01-00-22900	MISC REVENUE PRIOR YEAR EXP ADJUSTMENT	-	-	-	-	179,918.66	-	
						179,918.66	-	
01-00-22905	POLICE CHGS FOR SVCS HC/SRM	216,955.00	204,323.24	270,209.00	207,646.30	210,000.00	252,564.12	
	Annual fee					210,000.00	206,763.00	
	Operations fee						43,801.12	
	Hosting fee						2,000.00	
	AT&T 9-1-1 Viper system							
01-00-22909	POLICE DEPARTMENT MISCELLANEOUS	3,000.00	9,326.17	5,500.00	6,661.38	7,500.00	7,500.00	
	Southridge Mall Support for Police Protection					7,500.00	7,500.00	
01-00-22910	BAIL-SERVICE FEE	350.00	496.00	350.00	2,380.00	2,600.00	500.00	
						2,600.00	500.00	
01-00-22911	POLICE DISPATCH ACCIDENT REPORTS	1,200.00	1,863.10	1,200.00	1,315.25	1,500.00	1,500.00	
	Copies of accident and other reports and annual auction of unclaimed property					1,500.00	1,500.00	

**2024 Budget
General Fund (01)
Revenues**



ACCOUNT NUMBER	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 YTD 8/31/2023	2023 ESTIMATED	2024 BUDGET	% CHANGE BUDGET
01-00-22912	ZONING BOARD OF APPEALS	150.00	-	150.00	-	-	-	
	Funds received for requests made for variances from the Zoning Ordinance							
01-00-22924	HEALTH DEPARTMENT	500.00	540.00	500.00	15.00	50.00	100.00	
	Fees collected at Well Baby Clinics and special immunization services. Grants moved to account R 01-22925.					50.00	100.00	
01-00-22927	WEIGHTS AND MEASURES	3,000.00	175.00	3,000.00	1,033.50	1,500.00	1,500.00	
	Weights and measures enforcement					1,500.00	1,500.00	
01-00-22930	SALE OF DPW SCRAP	500.00	1,369.50	500.00	-	-	500.00	
	DPW Scrap Sales						500.00	
01-00-22931	SPECIAL PICKUP	3,500.00	5,495.00	5,000.00	3,955.00	5,000.00	5,000.00	
	Large item pick up					5,000.00	5,000.00	
01-00-22932	PUBLIC WORKS SALES MATL. & SERV.	10,000.00	10,372.60	10,000.00	36,202.80	10,000.00	10,000.00	
	Sale of salvageable materials, watermain breaks, sanitary sewer repairs, inspection services and weed cutting.					10,000.00	10,000.00	
01-00-22933	FIRE DEPARTMENT - RESCUE CALLS	610,000.00	570,657.10	500,000.00	425,721.96	600,000.00	550,000.00	
	BLS/ALS Charges for service					600,000.00	550,000.00	
	Rescue calls on Highways (\$500)							
01-00-22934	R 01-22934 FIRE INSPECTION FEES	20,000.00	419.83	20,000.00	-	20,000.00	20,000.00	
	Fire inspection charges for commercial properties. Charges are based on square footage.					20,000.00	20,000.00	

**2024 Budget
General Fund (01)
Revenues**



ACCOUNT NUMBER	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 YTD 8/31/2023	2023 ESTIMATED	2024 BUDGET	% CHANGE BUDGET
01-00-22936	FIRE DEPT RESCUE - TAX INTERCEPT	5,000.00	33,822.78	15,000.00	14,790.17	16,000.00	16,000.00	
	Revenue from the State Tax Intercept Program for EMS runs.					16,000.00	16,000.00	
01-00-22938	FIRE CTY GRANT EMS SUPPLIES	-	58,037.76	72,000.00	33,285.54	60,000.00	60,000.00	
						60,000.00	60,000.00	
01-00-22940	PARK & REC PLAYER USER FEES	-	-	-	-	-	-	
	Fees charged for use of the baseball diamond at the Community Center by the Park & Recreation Department					-	-	
01-00-22948	STATE GRANTS	-	1,200.00	-	-	-	-	
						-	-	
01-00-22965	REAL ESTATE STATUS REPORTS	4,000.00	7,195.00	5,000.00	5,448.57	6,000.00	6,000.00	
	Sales transaction reports for realty firms					6,000.00	6,000.00	
01-00-22967	COMPUTER REVENUE W/S UTILITY	40,000.00	40,000.00	40,000.00	-	40,000.00	40,000.00	
	Expenses charged to Water & Sewer Utility for use of Village computer					40,000.00	40,000.00	
01-00-22968	OTHER REVENUES	1,000.00	81,464.55	1,000.00	513.54	1,000.00	1,000.00	
	Sale of ordinances, directories, maps, poll lists, booklets and materials					1,000.00	1,000.00	
01-00-22969	SCHOOL REIMB. CROSSING GUARDS	4,300.00	4,300.00	4,300.00	4,300.00	4,300.00	4,300.00	
	School District reimbursement for Crossing Guard @ Loomis & Ramsey					4,300.00	4,300.00	
01-00-22970	STATE CODE PLAN APPROVALS	1,000.00	1,450.00	1,000.00	-	-	-	
	Fees obtained from examining building plans							

**2024 Budget
General Fund (01)
Revenues**



ACCOUNT NUMBER	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 YTD 8/31/2023	2023 ESTIMATED	2024 BUDGET	% CHANGE BUDGET
01-00-22975	LOCAL PLAN EXAM	6,500.00	6,660.00	6,500.00	1,868.00	3,000.00	3,000.00	
	Fees obtained from examining building plans					3,000.00	3,000.00	
01-00-22980	TIF ADMINISTRATION	100,000.00	101,583.00	150,000.00	-	150,000.00	100,000.00	
	Administration of Village TIF Districts					150,000.00	100,000.00	
01-00-22999	R 01-22999 SALE OF VILLAGE PROPERTY	-	-	-	-	-	-	
						-	-	



**2024 Budget
General Fund (01)
Expenditures**

DEPT. NUMBER	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 YTD 8/31/2023	2023 ESTIMATED	2024 BUDGET	% CHANGE BUDGET
11	VILLAGE MANAGER/BOARD	828,658.20	915,244.02	725,137.00	459,165.22	734,764.80	749,489.25	3.36%
12	VILLAGE CLERK-TREASURER	551,950.35	517,944.81	494,513.00	320,156.02	482,882.00	507,449.43	2.62%
14	DOWNTOWN BUILDINGS	74,000.00	75,093.16	54,000.00	37,486.54	57,250.00	58,500.00	8.33%
15	RISK INSURANCE	357,347.00	352,052.95	413,125.00	343,278.66	415,050.00	367,050.00	-11.15%
16	LEGAL	193,000.00	257,968.76	183,000.00	126,889.18	207,142.00	183,000.00	0.00%
21	POLICE	4,847,007.00	4,760,088.90	5,225,627.00	3,132,478.29	5,002,061.81	5,507,852.47	5.40%
22	FIRE	2,875,684.00	2,773,540.42	2,930,516.00	1,828,075.73	2,674,022.54	3,080,213.22	5.11%
23	MUNICIPAL COURT	120,552.00	107,754.26	120,363.00	68,980.90	112,052.35	111,933.96	-7.00%
24	BUILDING INSPECTION	205,104.00	200,852.26	222,381.00	122,024.80	193,566.54	180,672.88	-18.76%
25	OTHER PUBLIC SAFETY	23,600.00	21,833.72	23,600.00	11,443.87	20,773.60	23,745.36	0.62%
46	DPW SALARIES AND BENEFITS	1,200,340.00	1,336,446.79	1,203,477.00	898,507.47	1,218,494.00	1,257,669.44	4.50%
40	MACHINERY AND EQUIPMENT	51,360.00	49,525.40	51,000.00	18,049.20	51,360.00	51,360.00	0.71%
41	DPW SUPERVISION	22,300.00	14,338.16	17,700.00	9,858.95	18,200.00	14,700.00	-16.95%
42	GARBAGE/RUBBISH COLLECTION	155,248.00	155,323.12	264,756.00	191,091.36	258,637.00	298,749.38	12.84%
43	RECYCLING	28,000.00	49,674.68	-	-	-	-	0.00%
44	ROAD/STREET MAINTENANCE	35,100.00	41,565.90	39,100.00	32,296.39	41,020.00	48,218.00	23.32%
45	SNOW/ICE REMOVAL	114,646.00	120,077.14	123,279.00	114,225.44	121,804.85	138,169.80	12.08%
47	FORESTRY/LANDSCAPING	44,125.00	51,945.96	51,400.00	37,333.87	49,117.00	53,691.00	4.46%
48	STREET LIGHTING	101,125.00	115,373.86	90,550.00	57,586.34	90,786.00	90,550.00	0.00%
49	BUILDINGS AND GROUNDS	36,000.00	36,040.75	42,420.00	34,562.18	41,620.00	39,920.00	-5.89%
52	COMMUNITY LEARNING CENTER	35,000.00	34,100.92	26,200.00	12,123.68	24,200.00	26,200.00	0.00%
53	PARK AND RECREATION	22,275.00	35,787.92	27,510.00	22,236.96	30,510.00	27,510.00	0.00%
82	OTHER	119,800.00	122,460.59	130,100.00	25,035.02	42,832.69	145,400.00	11.76%
83	OTHER SPECIAL	45,100.00	52,886.99	-	-	-	-	0.00%
	TOTAL EXPENDITURES	12,087,321.55	12,197,921.44	12,459,754.00	7,902,886.07	11,888,147.18	12,962,044.19	4.03%
	REVENUES EXCEEDING/(UNDER) EXPENDITURES	(185,247.02)	(568,397.73)	43,922.00	3,621,071.40	1,368,279.51	(0.00)	
	OTHER FINANCING SOURCES (USES)	-	(52,949.00)	-	-	(47,377.31)	-	
	RESERVE EQUIPMENT (CAPITAL OUTLAY PURCHASES)	-	-	-	-	-	-	
	FUND BALANCE - BEGINNING OF YEAR	4,333,218.00	4,333,218.00	3,711,871.27	3,711,871.27	3,711,871.27	5,032,773.47	
	FUND BALANCE - END OF YEAR	4,147,970.98	3,711,871.27	3,755,793.27	7,332,942.67	5,032,773.47	5,032,773.47	



**2024 Budget
General Fund (01)
Village Manager/Board (11)**

ACCOUNT NUMBER	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 YTD 8/31/2023	2023 ESTIMATED	2024 BUDGET	% CHANGE BUDGET
01-11-42100	SALARIES - REGULAR	349,948.20	390,092.13	280,635.00	187,533.12	280,635.00	295,120.96	5.16%
01-11-42200	SALARIES - TEMPORARY	20,000.00	15,253.82	-	-	-	-	0.00%
01-11-42300	SALARIES - OVERTIME	1,000.00	-	-	-	-	-	0.00%
01-11-43100	SALARIES - ELECTED	51,224.00	51,005.09	52,251.00	34,583.68	52,251.00	54,000.00	3.35%
01-11-43110	SALARIES - BOARD OF REVIEW	-	365.11	100.00	67.80	67.80	350.00	250.00%
01-11-45100	HEALTH INSURANCE	64,700.00	64,980.19	43,000.00	26,993.97	43,000.00	41,700.00	-3.02%
01-11-45200	LIFE INSURANCE	1,000.00	631.55	1,000.00	293.66	460.00	500.00	-50.00%
01-11-46100	SOCIAL SECURITY	21,697.00	21,226.13	17,399.00	11,241.90	17,399.00	18,297.00	5.16%
01-11-46200	WRS EMPE/EMPR	22,747.00	22,744.88	19,083.00	12,752.21	19,083.00	20,363.00	6.71%
01-11-46300	MEDICARE	6,107.00	5,858.72	4,827.00	3,093.88	4,827.00	5,062.00	4.87%
01-11-51700	MAINTENANCE COMPUTERS	239,735.00	284,543.44	253,542.00	156,056.19	253,542.00	257,096.29	1.40%
01-11-53900	PLANNING CONSULTANT	5,000.00	9,325.25	15,000.00	3,890.20	19,000.00	12,500.00	-16.67%
01-11-54900	OTHER PROFESSIONAL	-	(1,104.50)	-	-	-	-	0.00%
01-11-55000	COMMUNICATIONS	10,500.00	15,942.00	10,000.00	11,487.24	15,000.00	15,000.00	50.00%
01-11-56100	DUES AND PUBLICATIONS	8,000.00	13,473.66	8,000.00	2,074.81	8,000.00	8,000.00	0.00%
01-11-56200	TRAVEL EXPENSES	5,000.00	3,945.34	5,000.00	2,078.18	5,000.00	5,000.00	0.00%
01-11-56300	TRAINING	5,000.00	-	2,500.00	792.98	2,500.00	2,500.00	0.00%
01-11-90110	WEB PAGE-INTERNET	2,000.00	4,750.00	1,800.00	3,084.38	4,000.00	4,000.00	122.22%
01-11-92900	MISCELLANEOUS	15,000.00	12,211.21	11,000.00	3,141.02	10,000.00	10,000.00	-9.09%
	TOTAL VILLAGE MANAGER/BOARD	828,658.20	915,244.02	725,137.00	459,165.22	734,764.80	749,489.25	3.36%

VILLAGE MANAGER/BOARD

01-11-42100	E 01-11-42100 SALARIES - REGULAR	349,948.20	390,092.13	280,635.00	187,533.12	280,635.00	295,120.96
	Village Manager*					280,635.00	138,684.00
	Assistant Village Manager						105,276.86
	*15% of Manager's salary charged to Water & Sewer Utility						(20,802.60)
	*7.5% of Manager's salary charged to Stormwater Utility						(10,401.30)
	Information Technology Specialist						82,364.00
	Tourism & Events Coordinator (Moved to Tourism/Events Fund)						

**2024 Budget
General Fund (01)
Village Manager/Board (11)**



ACCOUNT NUMBER	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 YTD 8/31/2023	2023 ESTIMATED	2024 BUDGET	% CHANGE BUDGET
01-11-42200	E 01-11-42200 SALARIES - TEMPORARY	20,000.00	15,253.82	-	-	-	-	
	Welcome Center Paid Staff (1,250 hours) (Moved to Tourism/Events Fund)							
01-11-42300	E 01-11-42300 SALARIES - OVERTIME	1,000.00	-	-	-	-	-	
01-11-43100	E 01-11-43100 SALARIES - ELECTED	51,224.00	51,005.09	52,251.00	34,583.68	52,251.00	54,000.00	
	Village President					52,251.00	54,000.00	
	Village Trustees							
01-11-43110	E 01-11-43110 SALARIES - BOARD OF REVIEW	-	365.11	100.00	67.80	67.80	350.00	
	Board of Review					67.80	350.00	
01-11-45100	E 01-11-45100 HEALTH INSURANCE	64,700.00	64,980.19	43,000.00	26,993.97	43,000.00	41,700.00	
	Premiums for Village Manager, Assistant, IT Specialist					43,000.00	41,700.00	
01-11-45200	E 01-11-45200 LIFE INSURANCE	1,000.00	631.55	1,000.00	293.66	460.00	500.00	
	Life insurance premiums for staff					460.00	500.00	
01-11-46100	E 01-11-46100 SOCIAL SECURITY	21,697.00	21,226.13	17,399.00	11,241.90	17,399.00	18,297.00	
	Village contributes 6.2% of salaries					17,399.00	18,297.00	
01-11-46200	E 01-11-46200 RETIREMENT CONTRIBUTION	22,747.00	22,744.88	19,083.00	12,752.21	19,083.00	20,363.00	
	Retirement Contribution for Village Manager's Staff					19,083.00	20,363.00	

**2024 Budget
General Fund (01)
Village Manager/Board (11)**



ACCOUNT NUMBER	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 YTD 8/31/2023	2023 ESTIMATED	2024 BUDGET	% CHANGE BUDGET
01-11-46300	E 01-11-46300 MEDICARE	6,107.00	5,858.72	4,827.00	3,093.88	4,827.00	5,062.00	
	Village Medicare payments of 1.45% of wages paid					4,827.00	5,062.00	
01-11-51700	E 01-11-51700 MAINTENANCE COMPUTERS	239,735.00	284,543.44	253,542.00	156,056.19	253,542.00	257,096.29	
	Village-wide					253,542.00	250,596.31	
	Police Department						5,899.98	
	Fire Department							
	DPW / Water							
	Health Department						200.00	
	Village Hall						150.00	
	Welcome Center						150.00	
	Hose Tower						100.00	
	Community Center							
01-11-53900	E 01-11-53900 PLANNING CONSULTANT	5,000.00	9,325.25	15,000.00	3,890.20	19,000.00	12,500.00	
	Professional Planning Consultant fees					19,000.00	12,500.00	
01-11-54900	E 01-11-54900 OTHER PROFESSIONAL	-	(1,104.50)	-	-	-	-	
01-11-55000	E 01-11-55000 COMMUNICATIONS	10,500.00	15,942.00	10,000.00	11,487.24	15,000.00	15,000.00	
	Quarterly Citizen Newsletter					15,000.00	15,000.00	
	Village Magazine							
01-11-56100	E 01-11-56100 DUES AND PUBLICATIONS	8,000.00	13,473.66	8,000.00	2,074.81	8,000.00	8,000.00	
	Milwaukee Area Municipal Employer Assoc.					8,000.00	8,000.00	
	League of Wisconsin Municipalities							
	Inter-Governmental Cooperation Council							
	ICMA, WCMA memberships							
	Chamber of Commerce							
	Journal Sentinel							
	Miscellaneous dues & publications							

**2024 Budget
General Fund (01)
Village Manager/Board (11)**



ACCOUNT NUMBER	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 YTD 8/31/2023	2023 ESTIMATED	2024 BUDGET	% CHANGE BUDGET
01-11-56200	E 01-11-56200 TRAVEL EXPENSES	5,000.00	3,945.34	5,000.00	2,078.18	5,000.00	5,000.00	
	Reimburse mileage for travel outside of Village League of Wisc. Municipalities & Village Board Conferences					5,000.00	5,000.00	
	Miscellaneous training conferences & meetings							
	State WCMA & National ICMA Conferences							
	Training IT Specialist							
01-11-56300	E 01-11-56300 TRAINING	5,000.00	-	2,500.00	792.98	2,500.00	2,500.00	
	Management Training				-	2,500.00	2,500.00	
01-11-90110	E 01-11-90110 WEB PAGE-INTERNET	2,000.00	4,750.00	1,800.00	3,084.38	4,000.00	4,000.00	
	Annual website fee					4,000.00	4,000.00	
01-11-92900	E 01-11-92900 MISCELLANEOUS	15,000.00	12,211.21	11,000.00	3,141.02	10,000.00	10,000.00	
	Miscellaneous badges - florals					10,000.00	10,000.00	
	Employees/Volunteer Recognition Awards							
	Job posting fees							



**2024 Budget
General Fund (01)
Village Clerk-Treasurer (12)**

ACCOUNT NUMBER	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 YTD 8/31/2023	2023 ESTIMATED	2024 BUDGET	% CHANGE BUDGET
01-12-42100	SALARIES - REGULAR	164,602.35	167,426.01	177,909.00	125,634.55	180,677.33	171,682.64	-3.50%
01-12-42200	SALARIES - TEMPORARY	32,000.00	42,526.13	39,718.00	28,608.15	42,036.65	44,537.79	12.14%
01-12-42300	SALARIES - OVERTIME	1,500.00	-	1,500.00	605.26	605.26	1,500.00	0.00%
01-12-42400	SALARIES - ELECTION	36,250.00	21,785.00	12,540.00	10,140.00	10,590.00	25,250.00	101.36%
01-12-45100	HEALTH INSURANCE	45,900.00	43,327.48	43,000.00	24,973.58	38,700.00	32,200.00	-25.12%
01-12-45200	LIFE INSURANCE	300.00	475.55	500.00	210.32	320.00	350.00	-30.00%
01-12-46100	SOCIAL SECURITY	12,283.00	12,325.15	13,586.00	8,733.77	13,846.00	13,499.00	-0.64%
01-12-46200	WRS EMPE/EMPR	12,877.00	13,565.45	14,901.00	9,603.27	15,186.00	15,023.00	0.82%
01-12-46300	MEDICARE	3,398.00	2,895.68	3,359.00	2,042.61	3,238.00	3,157.00	-6.01%
01-12-51200	MAINTENANCE EQUIPMENT	7,000.00	6,065.89	7,000.00	3,274.09	7,000.00	7,000.00	0.00%
01-12-51700	MAINTENANCE COMPUTERS	15,000.00	9,187.20	10,000.00	9,494.40	9,494.40	10,200.00	2.00%
01-12-53100	AUDITING SERVICES	20,000.00	24,979.50	30,000.00	21,671.50	27,000.00	32,000.00	6.67%
01-12-53800	ASSESSMENT SERVICES	67,900.00	68,518.21	27,100.00	18,833.28	27,100.00	57,900.00	113.65%
01-12-54900	OTHER PROFESSIONAL	60,000.00	47,908.77	50,000.00	30,312.83	50,000.00	26,500.00	-47.00%
01-12-55000	COMMUNICATIONS	2,100.00	1,477.25	1,500.00	1,138.04	1,500.00	2,500.00	66.67%
01-12-55010	ELECTION EXPENSES	12,000.00	5,855.18	13,000.00	4,774.42	13,000.00	12,000.00	-7.69%
01-12-55100	OFFICE SUPPLIES	47,000.00	38,109.34	41,000.00	16,228.79	35,000.00	43,000.00	4.88%
01-12-55200	TELECOMMUNICATION	975.00	1,166.41	1,000.00	228.36	508.36	480.00	-52.00%
01-12-56100	DUES AND PUBLICATIONS	965.00	1,136.31	1,400.00	280.00	280.00	670.00	-52.14%
01-12-56300	TRAINING	5,900.00	1,465.00	2,500.00	2,352.05	4,300.00	5,000.00	100.00%
01-12-92900	MISCELLANEOUS	4,000.00	7,749.30	3,000.00	1,016.75	2,500.00	3,000.00	0.00%
	TOTAL VILLAGE CLERK-TREASURER	551,950.35	517,944.81	494,513.00	320,156.02	482,882.00	507,449.43	2.62%

VILLAGE CLERK-TREASURER

01-12-42100	E 01-12-42100 SALARIES - REGULAR	164,602.35	167,426.01	177,909.00	125,634.55	180,677.33	171,682.64
	Treasurer/Finance Director					180,677.33	106,080.00
	- less 20% to Water & 20% to Sewer						(42,432.00)
	- less 20% to Stormwater Utility						(21,216.00)
	- less 15% to Recycle Fund						(15,912.00)
	Financial Analyst						67,600.00
	- less 25% to Water & 25% to Sewer						(33,800.00)
	- less 25% to Stormwater Utility						(16,900.00)
	Senior Financial Analyst						76,221.60
	- less 20% to Water & 20% to Sewer						(30,488.64)
	- less 20% to Stormwater Utility						(15,244.32)
	- less 15% to Recycle Fund						(11,433.24)
	(Minus Financial Analyst/Sr. Financial Analyst assistance in Tourism Fund)						(5,078.36)

**2024 Budget
General Fund (01)
Village Clerk-Treasurer (12)**



ACCOUNT NUMBER	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 YTD 8/31/2023	2023 ESTIMATED	2024 BUDGET	% CHANGE BUDGET
	Village Clerk						93,600.00	
	Administrative Assistant						48,672.00	
	- less 5% to Water & 5% to Sewer						(2,433.60)	
	- less 5% to Stormwater Utility						(1,216.80)	
	- less 50% to Building Inspection Department						(24,336.00)	
01-12-42200	E 01-12-42200 SALARIES - TEMPORARY	32,000.00	42,526.13	39,718.00	28,608.15	42,036.65	44,537.79	
	Wages for Part-Time Staff (Minus assistance in Tourism/Events Fund)					42,036.65	46,552.06	(2,014.27)
01-12-42300	E 01-12-42300 SALARIES - OVERTIME	1,500.00	-	1,500.00	605.26	605.26	1,500.00	
	Overtime for minute taking, election coverage and other overtime as may be required					605.26	1,500.00	
01-12-42400	E 01-12-42400 SALARIES - ELECTION	36,250.00	21,785.00	12,540.00	10,140.00	10,590.00	25,250.00	
	Election Salaries					10,590.00	25,250.00	
	3 Election Chairpersons (\$200.00 x 4 elections)							
	45 Election Workers (\$10.00 for 1 pre-election meeting)							
	32 Election Workers (\$150.00 for 4 elections)							
	In-person absentee voting staffing							
01-12-45100	E 01-12-45100 HEALTH INSURANCE	45,900.00	43,327.48	43,000.00	24,973.58	38,700.00	32,200.00	
	Premiums for employees in the Clerk-Treasurer's Office					38,700.00	32,200.00	
01-12-45200	E 01-12-45200 LIFE INSURANCE	300.00	475.55	500.00	210.32	320.00	350.00	
	Group insurance for employees					320.00	350.00	
01-12-46100	E 01-12-46100 SOCIAL SECURITY	12,283.00	12,325.15	13,586.00	8,733.77	13,846.00	13,499.00	
	Village contributes 6.2% of salaries					13,846.00	13,499.00	
01-12-46200	E 01-12-46200 RETIREMENT CONTRIBUTION	12,877.00	13,565.45	14,901.00	9,603.27	15,186.00	15,023.00	
	Village retirement contributions for Clerk-Treasurer's Staff					15,186.00	15,023.00	

**2024 Budget
General Fund (01)
Village Clerk-Treasurer (12)**



ACCOUNT NUMBER	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 YTD 8/31/2023	2023 ESTIMATED	2024 BUDGET	% CHANGE BUDGET
01-12-46300	E 01-12-46300 MEDICARE	3,398.00	2,895.68	3,359.00	2,042.61	3,238.00	3,157.00	
	Village Medicare payments of 1.45% of wages paid					3,238.00	3,157.00	
01-12-51200	E 01-12-51200 MAINTENANCE EQUIPMENT	7,000.00	6,065.89	7,000.00	3,274.09	7,000.00	7,000.00	
	Maintenance of equipment in the Clerk-Treasurer's office including the copier and telephones					7,000.00	7,000.00	
	Copier Lease	-						
01-12-51700	E 01-12-51700 MAINTENANCE COMPUTERS	15,000.00	9,187.20	10,000.00	9,494.40	9,494.40	10,200.00	
	Financial Software Support Agreement	-				9,494.40	10,200.00	
01-12-53100	E 01-12-53100 AUDITING SERVICES	20,000.00	24,979.50	30,000.00	21,671.50	27,000.00	32,000.00	
	Village annual independent audit					27,000.00	32,000.00	
01-12-53800	E 01-12-53800 ASSESSMENT SERVICES	67,900.00	68,518.21	27,100.00	18,833.28	27,100.00	57,900.00	
	Village Assessment Contract					27,100.00	23,900.00	
	Revaluation Agreement						34,000.00	
01-12-54900	E 01-12-54900 OTHER PROFESSIONAL	60,000.00	47,908.77	50,000.00	30,312.83	50,000.00	26,500.00	
	Debt service paying agent fees					50,000.00	2,000.00	
	Invoice Cloud & Instamed fees						3,500.00	
	Municipal Code Maintenance & Code Update						5,000.00	
	Post Employment Benefit Study						10,000.00	
	Financial Advisor						6,000.00	
01-12-55000	E 01-12-55000 COMMUNICATIONS	2,100.00	1,477.25	1,500.00	1,138.04	1,500.00	2,500.00	
	Publication of minutes, legal notices, classified ads					1,500.00	2,500.00	
	Tax bills (charges in Office Supplies)							

**2024 Budget
General Fund (01)
Village Clerk-Treasurer (12)**



ACCOUNT NUMBER	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 YTD 8/31/2023	2023 ESTIMATED	2024 BUDGET	% CHANGE BUDGET
01-12-55010	E 01-12-55010 ELECTIONS	12,000.00	5,855.18	13,000.00	4,774.42	13,000.00	12,000.00	
	Election Supplies, signage, and, programming costs (Milwaukee County)					13,000.00	12,000.00	
01-12-55100	E 01-12-55100 OFFICE SUPPLIES	47,000.00	38,109.34	41,000.00	16,228.79	35,000.00	43,000.00	
	Postage					35,000.00	43,000.00	
	Photocopy supplies							
	Envelopes, letterhead, pens, pencils, etc.							
	Computer supplies (toner cartridges, paper, disks, etc.)							
	Tax bill printing							
01-12-55200	E 01-12-55200 TELECOMMUNICATIONS	975.00	1,166.41	1,000.00	228.36	508.36	480.00	
	Cellular telephone charges					508.36	480.00	
01-12-56100	E 01-12-56100 DUES AND PUBLICATIONS	965.00	1,136.31	1,400.00	280.00	280.00	670.00	
	Municipal Finance Officers Dues					280.00	190.00	
	Clerk-Treasurer Associations Dues						430.00	
	Reference books						50.00	
01-12-56300	E 01-12-563 TRAINING	5,900.00	1,465.00	2,500.00	2,352.05	4,300.00	5,000.00	
	Wisconsin Municipal Clerk's Association Clerk-Treasurer Institute (3 attend)					4,300.00	5,000.00	
	Wisconsin Government Finance Officer Conferences (3)							
	State Treasurer Conferences (2)							
01-12-92900	E 01-12-92900 MISCELLANEOUS	4,000.00	7,749.30	3,000.00	1,016.75	2,500.00	3,000.00	
	Mission Square Alternate Retirement Plan administrative costs					2,500.00	3,000.00	
	Other miscellaneous items related to the operation of the Clerk-Treasurer's office							



2024 Budget
General Fund (01)
Downtown Buildings (14)

ACCOUNT NUMBER	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 YTD 8/31/2023	2023 ESTIMATED	2024 BUDGET	% CHANGE BUDGET
01-14-51100	MAINTENANCE-BUILDING	10,000.00	9,205.58	10,000.00	4,630.00	9,000.00	10,000.00	0.00%
01-14-54900	OTHER PROFESSIONAL	15,000.00	16,825.20	18,000.00	11,750.00	18,000.00	18,000.00	0.00%
01-14-57100	UTILITIES	25,000.00	29,400.21	22,000.00	15,142.69	22,000.00	22,000.00	0.00%
01-14-60000	WELCOME CENTER FACILITY	15,000.00	16,402.18	-	-	-	-	0.00%
01-14-61100	MAINT SUPPLIES-BUILDING	8,000.00	3,250.95	3,000.00	5,890.89	8,000.00	8,000.00	166.67%
01-14-92900	MISCELLANEOUS	1,000.00	9.04	1,000.00	72.96	250.00	500.00	-50.00%
	TOTAL DOWNTOWN BUILDINGS	74,000.00	75,093.16	54,000.00	37,486.54	57,250.00	58,500.00	8.33%

DOWNTOWN BUILDINGS

01-14-51100	E 01-14-51100 MAINTENENCE -BUILDING	10,000.00	9,205.58	10,000.00	4,630.00	9,000.00	10,000.00	
						9,000.00	10,000.00	
01-14-54900	E 01-14-54900 OTHER PROFESSIONAL	15,000.00	16,825.20	18,000.00	11,750.00	18,000.00	18,000.00	
	Boiler and air conditioner service contract & repairs					18,000.00	18,000.00	
	Village Hall - Building Cleaning Service							
	Historic Welcome Center - Building Cleaning							
	Pest Control							
01-14-57100	E 01-14-57100 UTILITIES	25,000.00	29,400.21	22,000.00	15,142.69	22,000.00	22,000.00	
	Village Hall - Natural Gas, Electric, water & sewer utilities					22,000.00	22,000.00	
	Hose Tower - Natural Gas, Electric, water & sewer utilities							
	Historic Welcome Center - Natural Gas, Electric, water & sewer utilities (Moved to Tourism/Events Fund)							
01-14-60000	E 01-14-60000 WELCOME CENTER FACILITY	15,000.00	16,402.18	-	-	-	-	
	(Moved to Tourism/Events Fund)							



2024 Budget
General Fund (01)
Downtown Buildings (14)

ACCOUNT NUMBER	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 YTD 8/31/2023	2023 ESTIMATED	2024 BUDGET	% CHANGE BUDGET
01-14-61100	E 01-14-61100 MAINT SUPPLIES-BUILDING	8,000.00	3,250.95	3,000.00	5,890.89	8,000.00	8,000.00	
	Waxes, soaps, towels, rug rental, etc.					8,000.00	8,000.00	
01-14-92900	E 01-14-92900 MISCELLANEOUS	1,000.00	9.04	1,000.00	72.96	250.00	500.00	
	Replacement of flags					250.00	250.00	
	Miscellaneous supplies and expenses						250.00	

**2024 Budget
General Fund (01)
Risk Insurance (15)**



ACCOUNT NUMBER	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 YTD 8/31/2023	2023 ESTIMATED	2024 BUDGET	% CHANGE BUDGET
01-15-45400	WORKERS COMP INSURANCE	184,047.00	197,251.75	227,100.00	184,889.60	241,660.00	180,000.00	-20.74%
01-15-59100	PROPERTY INSURANCE	26,000.00	30,290.40	31,000.00	31,177.50	31,178.00	33,000.00	6.45%
01-15-59200	AUTO INSURANCE	29,400.00	29,791.00	32,700.00	33,741.76	33,742.00	37,000.00	13.15%
01-15-59300	GENERAL LIABILITY	76,900.00	79,183.00	79,625.00	80,381.54	80,382.00	76,350.00	-4.11%
01-15-59500	PUBLIC LIABILITY INS	11,000.00	10,549.00	11,900.00	7,175.77	7,176.00	8,000.00	-32.77%
01-15-72500	INJURIES & DAMAGES	25,000.00	157.80	25,000.00	-	15,000.00	25,000.00	0.00%
01-15-92900	MISCELLANEOUS	5,000.00	4,830.00	5,800.00	5,912.49	5,912.00	7,700.00	32.76%
	TOTAL RISK INSURANCE	357,347.00	352,052.95	413,125.00	343,278.66	415,050.00	367,050.00	-11.15%

RISK INSURANCE

01-15-45400	E 01-15-45400 WORKERS COMP INSURANCE	184,047.00	197,251.75	227,100.00	184,889.60	241,660.00	180,000.00	
	For all full and part-time employees					241,660.00	180,000.00	
01-15-59100	E 01-15-59100 PROPERTY INSURANCE	26,000.00	30,290.40	31,000.00	31,177.50	31,178.00	33,000.00	
	Property insurance for all Municipal structures and contents					31,178.00	33,000.00	
01-15-59200	E 01-15-59200 AUTO INSURANCE	29,400.00	29,791.00	32,700.00	33,741.76	33,742.00	37,000.00	
	Village vehicle fleet insurance					33,742.00	37,000.00	
01-15-59300	E 01-15-59300 GENERAL LIABILITY	76,900.00	79,183.00	79,625.00	80,381.54	80,382.00	76,350.00	
	Comprehensive General Liability Insurance					80,382.00	76,350.00	
01-15-59500	E 01-15-59500 PUBLIC LIABILITY INSURANCE	11,000.00	10,549.00	11,900.00	7,175.77	7,176.00	8,000.00	
	Errors and Omissions Insurance for Public Officials					7,176.00	8,000.00	
01-15-72500	E 01-15-72500 INJURIES & DAMAGES	25,000.00	157.80	25,000.00	-	15,000.00	25,000.00	
	Payment of insurance deductibles					15,000.00	25,000.00	

**2024 Budget
General Fund (01)
Risk Insurance (15)**



ACCOUNT NUMBER	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 YTD 8/31/2023	2023 ESTIMATED	2024 BUDGET	% CHANGE BUDGET
01-15-92900	E 01-15-92900 MISCELLANEOUS	5,000.00	4,830.00	5,800.00	5,912.49	5,912.00	7,700.00	
	Volunteer, Pollution, Boiler & Machinery Coverage					5,912.00	7,700.00	

**2024 Budget
General Fund (01)
Legal (16)**



ACCOUNT NUMBER	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 YTD 8/31/2023	2023 ESTIMATED	2024 BUDGET	% CHANGE BUDGET
01-16-53300	VILLAGE ATTORNEY RETAIN	140,000.00	165,631.16	145,000.00	89,949.50	145,000.00	145,000.00	0.00%
01-16-53310	VILLAGE ATTORNEY SPECIAL	5,000.00	-	5,000.00	2,982.00	5,000.00	5,000.00	0.00%
01-16-53320	TAX REVIEW LEGAL FEES	-	-	-	2,142.00	2,142.00	-	0.00%
01-16-53330	LABOR NEGOTIATOR	30,000.00	72,498.63	30,000.00	31,815.68	40,000.00	30,000.00	0.00%
01-16-53340	OUTSIDE LEGAL SERVICES	15,000.00	-	-	-	-	-	0.00%
01-16-53350	LEGAL SETTLEMENTS	-	19,838.97	-	-	15,000.00	-	0.00%
01-16-92900	MISCELLANEOUS	3,000.00	-	3,000.00	-	-	3,000.00	0.00%
	TOTAL LEGAL	193,000.00	257,968.76	183,000.00	126,889.18	207,142.00	183,000.00	0.00%

LEGAL

01-16-53300	E 01-16-53300 VILLAGE ATTORNEY RETAINER	140,000.00	165,631.16	145,000.00	89,949.50	145,000.00	145,000.00	
	General Municipal legal work by Village Attorney					145,000.00	145,000.00	
	Prosecuting Village Attorney (Monthly Court Nights) Includes all work related to Municipal Court Prosecuting Assistant Attorney							
01-16-53310	E 01-16-53310 VILLAGE ATTORNEY SPECIAL	5,000.00	-	5,000.00	2,982.00	5,000.00	5,000.00	
	Legal work and appeals/trials in Circuit Court based on hourly rate with payments on a per diem review					5,000.00	5,000.00	
01-16-53320	E 01-16-53320 TAX REVIEW LEGAL FEES	-	-	-	2,142.00	2,142.00	-	
	Legal work associated with Board of Review and tax matters					2,142.00	-	
01-16-53330	E 01-16-53330 LABOR ATTORNEY	30,000.00	72,498.63	30,000.00	31,815.68	40,000.00	30,000.00	
	Labor attorney for labor negotiations, mediation, arbitration and processing of grievances					40,000.00	30,000.00	
01-16-53340	E 01-16-53340 OUTSIDE LEGAL SERVICES	15,000.00	-	-	-	-	-	

**2024 Budget
General Fund (01)
Legal (16)**



ACCOUNT NUMBER	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 YTD 8/31/2023	2023 ESTIMATED	2024 BUDGET	% CHANGE BUDGET
01-16-53350	E 01-16-53350 LEGAL SETTLEMENTS	-	19,838.97	-	-	15,000.00	-	
						15,000.00	-	
01-16-92900	E 01-16-92900 MISCELLANEOUS	3,000.00	-	3,000.00	-	-	3,000.00	
	Recording fees, transcripts & Village Attorney expenses						3,000.00	



**2024 Budget
General Fund (01)
Police (21)**

ACCOUNT NUMBER	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 YTD 8/31/2023	2023 ESTIMATED	2024 BUDGET	% CHANGE BUDGET
01-21-42100	SALARIES - REGULAR	2,816,553.00	2,784,363.29	3,052,183.00	1,977,463.72	2,995,114.42	3,303,295.19	8.23%
01-21-42200	SALARIES - TEMPORARY	89,599.00	89,086.44	104,364.00	54,757.83	86,197.00	100,599.00	-3.61%
01-21-42300	SALARIES - OVERTIME	234,931.00	254,036.62	243,295.00	83,444.79	196,303.23	254,041.81	4.42%
01-21-45100	HEALTH INSURANCE	588,800.00	548,397.99	586,341.00	339,500.34	563,000.00	588,720.00	0.41%
01-21-45200	LIFE INSURANCE	4,000.00	3,461.06	4,000.00	2,432.96	4,000.00	4,000.00	0.00%
01-21-46100	SOCIAL SECURITY	189,193.00	187,718.78	204,320.00	124,940.54	203,213.00	220,555.00	7.95%
01-21-46200	WRS EMPE/EMPR	365,889.00	347,736.13	427,649.00	248,083.27	416,883.00	461,531.47	7.92%
01-21-46300	MEDICARE	45,546.00	44,643.10	49,298.00	29,674.78	47,526.00	53,041.00	7.59%
01-21-47100	UNIFORM ALLOWANCE	24,425.00	21,514.14	24,150.00	13,539.63	24,225.00	24,475.00	1.35%
01-21-51100	MAINTENANCE-BUILDING	39,970.00	44,386.47	43,065.00	20,822.52	42,796.00	44,588.00	3.54%
01-21-51200	MAINTENANCE EQUIPMENT	67,425.00	70,516.49	60,626.00	46,647.04	66,021.00	67,233.00	10.90%
01-21-52200	PRINTING AND ADVERTISING	3,800.00	2,350.41	3,800.00	564.76	1,400.00	3,800.00	0.00%
01-21-55200	TELECOMMUNICATION	-	60.00	-	-	-	-	0.00%
01-21-55700	TECHNICAL SERVICES	179,006.00	152,711.72	202,051.00	81,125.58	157,948.16	148,913.00	-26.30%
01-21-56100	DUES AND PUBLICATIONS	2,775.00	1,945.00	2,900.00	285.00	1,840.00	3,015.00	3.97%
01-21-56200	TRAVEL EXPENSES	4,250.00	3,454.66	4,250.00	1,027.17	4,250.00	9,800.00	130.59%
01-21-56300	TRAINING	20,700.00	22,220.91	21,000.00	12,958.25	21,000.00	23,200.00	10.48%
01-21-57100	UTILITIES	60,000.00	72,235.97	67,000.00	42,309.68	64,000.00	67,000.00	0.00%
01-21-61100	MAINT SUPPLIES-BUILDING	6,625.00	4,915.46	6,375.00	1,535.76	4,180.00	6,375.00	0.00%
01-21-61200	MAINT SUPPLIES-EQUIPMENT	34,600.00	32,015.92	35,200.00	13,985.21	31,200.00	38,800.00	10.23%
01-21-65510	GASOLINE AND OIL	63,600.00	69,120.16	78,440.00	35,522.20	68,000.00	79,840.00	1.78%
01-21-92900	MISCELLANEOUS	5,320.00	3,198.18	5,320.00	1,857.26	2,965.00	5,030.00	-5.45%
	TOTAL POLICE	4,847,007.00	4,760,088.90	5,225,627.00	3,132,478.29	5,002,061.81	5,507,852.47	5.40%

POLICE

01-21-42100	E 01-21-42100 SALARIES - REGULAR	2,816,553.00	2,784,363.29	3,052,183.00	1,977,463.72	2,995,114.42	3,303,295.19
	Police Chief					131,223.65	136,476.29
	Police Captain					114,347.06	121,182.46
	Lieutenants (2)					211,607.04	220,075.31
	Sergeants (4)					392,745.59	408,459.63
	Detectives (3) and Police Officers (19)					1,783,481.27	1,969,367.65
	Clerk Dispatchers (10)					481,291.00	567,796.74
	Administrative Assistant					64,918.19	67,513.47
	(Minus School Liaison Officers to Fund 3)					(171,749.38)	(172,576.36)
	(Minus Police Assistance in Tourism/Events Fund)					(12,750.00)	(15,000.00)

**2024 Budget
General Fund (01)
Police (21)**



ACCOUNT NUMBER	ACCOUNT NAME	2022		2023		2023 YTD 8/31/2023	2023 ESTIMATED	2024 BUDGET	% CHANGE BUDGET
		BUDGET	2022 ACTUAL	BUDGET					
01-21-42200	E 01-21-42200 SALARIES - TEMPORARY	89,599.00	89,086.44	104,364.00	54,757.83	86,197.00	100,599.00		
	Crossing Guards (partially offset by revenue received from the school district in 01-00-22969)					38,616.50	41,041.00		
	Part-time Clerk Dispatcher (1) - was 580, now 500					10,020.00	14,030.00		
	Part-time Support Positions -was 2700 hours, now 2400					37,560.00	45,528.00		
01-21-42300	E 01-21-42300 SALARIES - OVERTIME	234,931.00	254,036.62	243,295.00	83,444.79	196,303.23	254,041.81		
	Holiday pay - Officers (12 holidays x 28 Officers)					67,068.27	127,577.28		
	Holiday pay - Civilian employees (11 holidays x 10 civilian employees)					8,623.36	24,114.53		
	Overtime (partially offset by revenue received from Southridge Mall for holiday patrol in 01-00-22905) (Minus School Liaison Officer to Fund 3)					130,761.60	112,500.00		
	(Minus Police Assistance Overtime in Tourism/Events Fund)					(5,000.00)	(5,000.00)		
						(5,150.00)	(5,150.00)		
01-21-45100	E 01-21-45100 HEALTH INSURANCE	588,800.00	548,397.99	586,341.00	339,500.34	563,000.00	588,720.00		
	Premiums for employees in the Police Department					563,000.00	573,600.00		
	Opt-out payouts (Minus School Liaison Officer to Fund 3)						36,000.00		
	(Minus Police Assistance Overtime in Tourism/Events Fund)						(18,000.00)		
							(2,880.00)		
01-21-45200	E 01-21-45200 LIFE INSURANCE	4,000.00	3,461.06	4,000.00	2,432.96	4,000.00	4,000.00		
	Group insurance for employees (Minus School Liaison Officer to Fund 3)					4,000.00	4,000.00		
01-21-46100	E 01-21-46100 SOCIAL SECURITY	189,193.00	187,718.78	204,320.00	124,940.54	203,213.00	220,555.00		
	Village contributes 6.2% of salaries					203,213.00	220,555.00		
01-21-46200	E 01-21-46200 RETIREMENT CONTRIBUTION	365,889.00	347,736.13	427,649.00	248,083.27	416,883.00	461,531.47		
	Village contributes 14.54% for Sworn Personnel					379,154.00	416,031.17		
	Village contributes 6.90% for Non-Sworn Personnel					37,729.00	45,500.31		

**2024 Budget
General Fund (01)
Police (21)**



ACCOUNT NUMBER	ACCOUNT NAME	2022	2022	2023	2023 YTD	2023	2024	%
		BUDGET	ACTUAL	BUDGET	8/31/2023	ESTIMATED	BUDGET	CHANGE BUDGET
01-21-46300	E 01-21-46300 MEDICARE	45,546.00	44,643.10	49,298.00	29,674.78	47,526.00	53,041.00	
	Village contributes 1.45% of all salaries up to the maximum required by law					47,526.00	53,041.00	
01-21-47100	E 01-21-47100 UNIFORM ALLOWANCE	24,425.00	21,514.14	24,150.00	13,539.63	24,225.00	24,475.00	
	Officers, 1-\$600 29 Officers \$575, 2 - \$1,000 New Hire					17,275.00	17,700.00	
	Crossing Guard uniforms, equipment and cleaning					250.00	750.00	
	Auxiliary Police uniforms & supplies					200.00	700.00	
	Clerk Dispatchers - 10 x \$225.00, 1 x \$225.00 (Admin Asst.)					2,500.00	2,475.00	
	Uniform patches					500.00	500.00	
	Emergency Response Team equipment & supplies (Minus School Liaison Officer to Fund 3)					3,500.00	3,500.00	(1,150.00)
01-21-51100	E 01-21-51100 MAINTENANCE-BUILDING	39,970.00	44,386.47	43,065.00	20,822.52	42,796.00	44,588.00	
	Exterior grounds, grass, windows, lights, hardware supplies					2,000.00	2,000.00	
	Service contract for heating and air conditioning					6,600.00	6,960.00	
	Emergency repairs for structures, boiler, plumbing, fixtures, etc.					12,000.00	12,000.00	
	Janitorial service (520 hours/year)					15,684.00	16,320.00	
	Sprinkler system inspection					405.00	507.00	
	Generator maintenance					1,450.00	1,575.00	
	Quarterly exam and lubrication for elevator (Change in State)					1,090.00	1,100.00	
	Back flow test (combined with sprinkler inspection)					432.00	496.00	
	Range Repair					555.00	953.00	
	HOH Water Treatment Service Contract					550.00	585.00	
	Fire alarm inspection					565.00	575.00	
	Garage door annual preventative					265.00	317.00	
	Roof annual inspections					1,200.00	1,200.00	

**2024 Budget
General Fund (01)
Police (21)**



ACCOUNT NUMBER	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 YTD 8/31/2023	2023 ESTIMATED	2024 BUDGET	% CHANGE BUDGET
01-21-51200	E 01-21-51200 MAINTENANCE EQUIPMENT	67,425.00	70,516.49	60,626.00	46,647.04	66,021.00	67,233.00	
	For 16 cars including repairs, tires, car washes, routine maintenance, etc.					28,000.00	25,000.00	
	Radio maintenance					19,926.00	20,723.00	
	Cash register, radar, copy machine, photo equipment and fire extinguishers					1,000.00	4,100.00	
	Certification of radar units					545.00	610.00	
	Printer cleaning					300.00	300.00	
	PC Replacements					550.00	1,000.00	
	Live Scan repair contract / MORPHO					3,700.00	3,500.00	
	Emergency equipment maintenance					12,000.00	12,000.00	
01-21-52200	E 01-21-52200 PRINTING AND ADVERTISING	3,800.00	2,350.41	3,800.00	564.76	1,400.00	3,800.00	
	Police forms and miscellaneous printing					600.00	1,000.00	
	Citation supplies- traffic, municipal, parking tickets/paper					500.00	2,500.00	
	Log books					300.00	300.00	
01-21-55200	E 01-21-55200 TELECOMMUNICATION	-	60.00	-	-	-	-	
01-21-55700	E 01-21-55700 TECHNICAL SERVICES	179,006.00	152,711.72	202,051.00	81,125.58	157,948.16	148,913.00	
	Cellular telephone charges - previously budgeted in 552					10,200.00	12,200.00	
	Internet Service - previously budgeted in Other Dept 82 / Greenfield ALPR \$200/yr					200.00	200.00	
	Badger Net (NEW) Deduct from Wide area network fee					9,700.00	10,000.00	
	State of Wisconsin Mandatory Time System Access					-	-	
	Dispatch Fire Service FATPOT					7,140.00	7,854.00	
	Applicant record check fees					2,300.00	2,300.00	
	Record Management Service Maintenance Contract (Minus Hales Corners Portion)					47,356.00	48,741.00 (17,720.00)	
	Milwaukee County Radio fiber network					7,500.00	7,900.00	
	Equature Call Logger maintenance contract					6,973.00	6,973.00	
	AT&T VOIP Village wide Phone Service contract					5,462.00	5,790.00	

**2024 Budget
General Fund (01)
Police (21)**



ACCOUNT NUMBER	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 YTD 8/31/2023	2023 ESTIMATED	2024 BUDGET	% CHANGE BUDGET
	Radio Subscriber Fee - Milwaukee County (114 radios) PD, FD and Health Dept radios					28,811.16	30,500.00	
	AT&T Hosted 9-1-1 Viper Call Handling (Minus Hales Corners Portion)					13,802.00	43,800.00	
	WatchGuard service contract					13,509.00	775.00	(15,400.00)
	Cell Hawk Analytics					2,995.00	3,000.00	
	Forensic Software - Greenfield PD Forensic Lab					2,000.00	2,000.00	
01-21-56100	E 01-21-56100 DUES AND PUBLICATIONS	2,775.00	1,945.00	2,900.00	285.00	1,840.00	3,015.00	
	Milwaukee County Chiefs Association (RR)					135.00	135.00	
	International Chiefs Association (RR/DK)					150.00	380.00	
	Wisconsin Chiefs Association (RR/DK)					305.00	250.00	
	National Tactical Officers Association (Team membership)					-	450.00	
	Wisconsin Homicide Investigators Association MOCIC					-	100.00	
	International Conference of Police Chaplains					150.00	150.00	
	WI Law Enforcement Accreditation Group					-	450.00	
	CSI - Policy Updates					550.00	550.00	
						550.00	550.00	
						-		
01-21-56200	E 01-21-56200 TRAVEL EXPENSES	4,250.00	3,454.66	4,250.00	1,027.17	4,250.00	9,800.00	
	Wisconsin Chiefs - Winter/Summer Conference(RR/DK)					500.00	1,100.00	
	International Chief of Police Conferences Fees (DK/RR)					1,500.00	1,000.00	
	Travel Expenses					2,250.00	7,700.00	
01-21-56300	E 01-21-56300 TRAINING	20,700.00	22,220.91	21,000.00	12,958.25	21,000.00	23,200.00	
	In-service training					1,000.00	1,000.00	
	Training materials					400.00	400.00	
	Specialized training (including dispatch)					12,800.00	15,000.00	
	State Re-Certification Training					6,000.00	6,000.00	
	Citizen's Academy					800.00	800.00	

**2024 Budget
General Fund (01)
Police (21)**



ACCOUNT NUMBER	ACCOUNT NAME	2022	2022	2023	2023 YTD	2023	2024	%
		BUDGET	ACTUAL	BUDGET	8/31/2023	ESTIMATED	BUDGET	CHANGE BUDGET
01-21-57100	E 01-21-57100 UTILITIES	60,000.00	72,235.97	67,000.00	42,309.68	64,000.00	67,000.00	
	Natural Gas, Electric, water & sewer utilities					64,000.00	67,000.00	
01-21-61100	E 01-21-61100 MAINT SUPPLIES-BUILDING	6,625.00	4,915.46	6,375.00	1,535.76	4,180.00	6,375.00	
	Replacement Rugs					680.00	1,000.00	
	Soap, towels, and miscellaneous cleaning supplies					3,300.00	3,300.00	
	First aid supplies					200.00	400.00	
	Carpet cleaning					-	1,675.00	
01-21-61200	E 01-21-61200 MAINT SUPPLIES-EQUIPMENT	34,600.00	32,015.92	35,200.00	13,985.21	31,200.00	38,800.00	
	Traffic flares & Traffic cones					200.00	250.00	
	Misc. (batteries, evidence bags/kits, print lifters and bike licenses)					4,000.00	4,000.00	
	Ammunition, targets, tear gas, OC and supplies					21,000.00	26,000.00	
	Photo Supplies					250.00	1,000.00	
	Office, computer and copy machine supplies					3,000.00	3,000.00	
	Badger Tracs Thermo trax copy paper					750.00	750.00	
	Narcan (No longer need)					-	-	
	Copy Paper					2,000.00	3,800.00	
01-21-65510	E 01-21-65510 GASOLINE AND OIL	63,600.00	69,120.16	78,440.00	35,522.20	68,000.00	79,840.00	
	Anticipated Usage (21,200 gallons @ \$3.70 per gal)					68,000.00	79,840.00	
	Oil Barrel							
01-21-92900	E 01-21-92900 MISCELLANEOUS	5,320.00	3,198.18	5,320.00	1,857.26	2,965.00	5,030.00	
	Food for prisoners					15.00	30.00	
	Lab fees/blood alcohol analysis, pre-employment exams, hearing testing					2,500.00	5,500.00	
	Evidentiary/abandoned vehicle towing/weight station fees					150.00	200.00	
	Misc supplies- Swearing Ins Ceremony/Retirement (Minus School Liaison Officer to Fund 3)					300.00	300.00	
							(1,000.00)	

**2024 Budget
General Fund (01)
Fire (22)**



DEPARTMENT	ACCOUNT NUMBER AND TITLE	2022		2023		2023 YTD	2023	2024	%
		BUDGET	2022 ACTUAL	BUDGET		8/31/2023	ESTIMATED	BUDGET	CHANGE BUDGET
01-22-42100	SALARIES - REGULAR	1,663,906.00	1,633,055.90	1,698,866.00		1,087,459.53	1,572,800.00	1,838,318.76	8.21%
01-22-42300	SALARIES - OVERTIME	159,800.00	99,668.51	153,988.00		60,004.41	85,300.00	102,000.00	-33.76%
01-22-45100	HEALTH INSURANCE	502,500.00	479,359.71	486,408.00		299,437.95	450,000.00	494,100.00	1.58%
01-22-45200	LIFE INSURANCE	3,000.00	3,683.03	3,800.00		2,368.48	3,700.00	3,800.00	0.00%
01-22-46200	WRS EMPE/EMPR	307,659.00	288,926.71	339,813.00		209,967.98	304,095.54	366,384.46	7.82%
01-22-46300	MEDICARE	26,444.00	23,384.12	26,866.00		16,165.42	24,042.00	28,135.00	4.72%
01-22-47100	UNIFORM ALLOWANCE	10,775.00	13,007.08	10,775.00		4,860.86	10,000.00	10,775.00	0.00%
01-22-51100	MAINTENANCE-BUILDING	20,000.00	27,227.16	22,000.00		14,346.56	22,500.00	24,000.00	9.09%
01-22-51200	MAINTENANCE EQUIPMENT	63,000.00	59,421.95	63,000.00		44,276.20	67,000.00	70,000.00	11.11%
01-22-55100	OFFICE SUPPLIES	3,000.00	3,166.30	3,000.00		2,204.86	3,100.00	3,200.00	6.67%
01-22-55200	TELECOMMUNICATION	5,000.00	3,155.08	5,000.00		1,907.72	4,500.00	5,000.00	0.00%
01-22-56100	DUES AND PUBLICATIONS	1,600.00	855.00	1,500.00		660.00	1,485.00	1,500.00	0.00%
01-22-56300	TRAINING	13,000.00	12,174.36	13,000.00		5,810.36	12,000.00	13,000.00	0.00%
01-22-57100	UTILITIES	31,000.00	41,965.34	32,000.00		24,866.76	37,000.00	37,000.00	15.63%
01-22-61100	MAINT SUPPLIES-BUILDING	4,000.00	4,273.93	4,000.00		1,434.03	3,500.00	4,000.00	0.00%
01-22-65200	FIREFIGHTING SUPPLIES	16,000.00	5,758.92	16,000.00		13,413.22	14,500.00	17,000.00	6.25%
01-22-65300	AMBULANCE SUPPLIES	25,500.00	40,974.87	25,500.00		23,543.31	32,500.00	35,000.00	37.25%
01-22-65510	GASOLINE AND OIL	13,500.00	25,769.53	18,500.00		11,701.11	20,000.00	20,500.00	10.81%
01-22-92900	MISCELLANEOUS	6,000.00	7,712.92	6,500.00		3,646.97	6,000.00	6,500.00	0.00%
	TOTAL FIRE	2,875,684.00	2,773,540.42	2,930,516.00		1,828,075.73	2,674,022.54	3,080,213.22	5.11%

FIRE

01-22-42100	E 01-22-42100 SALARIES - REGULAR	1,663,906.00	1,633,055.90	1,698,866.00	1,087,459.53	1,572,800.00	1,838,318.76
	Fire Chief					1,572,800.00	128,507.34
	Captains (3)						315,120.00
	Lieutenants (3)						295,269.78
	Firefighters (12)(1) Flex Total (13)						1,084,171.64
	Longevity						2,170.00
	Haz Mat Training Pay (16 x \$75)						1,200.00
	Part-Time Fire Inspector						11,880.00
	(Minus Fire Assistance in Tourism/Events Fund)						-
01-22-42300	E 01-22-42300 SALARIES - OVERTIME	159,800.00	99,668.51	153,988.00	60,004.41	85,300.00	102,000.00
	Overtime					85,300.00	105,000.00
	(Minus Fire Assistance in Tourism/Events Fund)						(3,000.00)
01-22-45100	E 01-22-45100 HEALTH INSURANCE	502,500.00	479,359.71	486,408.00	299,437.95	450,000.00	494,100.00
	Premiums for employees in the Fire Department					450,000.00	485,100.00
	Opt Out Payments						9,000.00

**2024 Budget
General Fund (01)
Fire (22)**



DEPARTMENT	ACCOUNT NUMBER AND TITLE	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 YTD 8/31/2023	2023 ESTIMATED	2024 BUDGET	% CHANGE BUDGET
01-22-45200	E 01-22-45200 LIFE INSURANCE	3,000.00	3,683.03	3,800.00	2,368.48	3,700.00	3,800.00	
	Premiums based on salary paid to 20 full-time employees					3,700.00	3,800.00	
01-22-46200	E 01-22-46200 RETIREMENT CONTRIBUTION	307,659.00	288,926.71	339,813.00	209,967.98	304,095.54	366,384.46	
	Village contribution employer portion only - 19.34%					304,095.54	366,384.46	
01-22-46300	E 01-22-46300 MEDICARE	26,444.00	23,384.12	26,866.00	16,165.42	24,042.00	28,135.00	
	Village contributes 1.45% of all salaries up to the maximum required by law					24,042.00	28,135.00	
01-22-47100	E 01-22-47100 UNIFORM ALLOWANCE	10,775.00	13,007.08	10,775.00	4,860.86	10,000.00	10,775.00	
	Full-time personnel (20 x \$475)					10,000.00	9,500.00	
	Fire Chief						500.00	
							775.00	
01-22-51100	E 01-22-51100 MAINTENANCE-BUILDING	20,000.00	27,227.16	22,000.00	14,346.56	22,500.00	24,000.00	
	Materials and supplies for normal maintenance					22,500.00	10,000.00	
	Heating and air conditioning contract and repairs						8,800.00	
	Generator, Elevator, Backflow Insp., Extinguishers						5,200.00	
01-22-51200	E 01-22-51200 MAINTENANCE EQUIPMENT	63,000.00	59,421.95	63,000.00	44,276.20	67,000.00	70,000.00	
	Normal maintenance of apparatus and equipment					67,000.00	35,675.00	
	Pump Testing						2,000.00	
	Ladder Testing						2,800.00	
	Reverse 911 Telephone Notification System						6,500.00	
	IT Computer Support						4,000.00	
	Phoenix G2 Alerting Software Annual Support						6,000.00	
	ProPhoenix Annual Support						2,300.00	
	Hose Testing						3,400.00	
	Emergency Reporting RMS Software Annual Support						6,125.00	

**2024 Budget
General Fund (01)
Fire (22)**



DEPARTMENT	ACCOUNT NUMBER AND TITLE	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 YTD 8/31/2023	2023 ESTIMATED	2024 BUDGET	% CHANGE BUDGET
	CrewSense Scheduling Software Annual Support						1,200.00	
01-22-55100	E 01-22-55100 OFFICE SUPPLIES	3,000.00	3,166.30	3,000.00	2,204.86	3,100.00	3,200.00	
	Printing and office supplies					3,100.00	3,200.00	
01-22-55200	E 01-22-55200 TELECOMMUNICATIONS	5,000.00	3,155.08	5,000.00	1,907.72	4,500.00	5,000.00	
	Cellular telephone charges					4,500.00	1,500.00	
	Internet Service						2,000.00	
	Wireless Access for Vehicles & Devices						1,500.00	
01-22-56100	E 01-22-56100 DUES AND PUBLICATIONS	1,600.00	855.00	1,500.00	660.00	1,485.00	1,500.00	
	Dues: WI Fire Inspectors Association					1,485.00	120.00	
	WEMSA Membership						400.00	
	WI State Fire Chiefs Association						95.00	
	International Association of Fire Chiefs						240.00	
	National Fire Protection Association						320.00	
	Milwaukee County Fire Chiefs Association						325.00	
	Milwaukee County Fire Chiefs Monthly meeting							
01-22-56300	E 01-22-56300 TRAINING	13,000.00	12,174.36	13,000.00	5,810.36	12,000.00	13,000.00	
	WI State Fire Chiefs Conference/Education conferences					12,000.00	400.00	
	Continuing Education						8,600.00	
	Wellness & Fitness Program						4,000.00	
01-22-57100	E 01-22-57100 UTILITIES	31,000.00	41,965.34	32,000.00	24,866.76	37,000.00	37,000.00	
	Natural Gas, Electric, water & sewer utilities					37,000.00	37,000.00	
01-22-61100	E 01-22-61100 MAINT SUPPLIES-BUILDING	4,000.00	4,273.93	4,000.00	1,434.03	3,500.00	4,000.00	
	Normal housekeeping supplies					3,500.00	4,000.00	
01-22-65200	E 01-22-65200 FIREFIGHTING SUPPLIES	16,000.00	5,758.92	16,000.00	13,413.22	14,500.00	17,000.00	
	SCBA maintenance / repairs					14,500.00	2,500.00	
	MISC						4,000.00	
	Radio maintenance/batteries						2,000.00	
	Replacement gear/ Turn-out gear						8,500.00	

**2024 Budget
General Fund (01)
Fire (22)**



DEPARTMENT	ACCOUNT NUMBER AND TITLE	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 YTD 8/31/2023	2023 ESTIMATED	2024 BUDGET	% CHANGE BUDGET
01-22-65300	E 01-22-65300 AMBULANCE SUPPLIES	25,500.00	40,974.87	25,500.00	23,543.31	32,500.00	35,000.00	
	EMS Supplies, Oxygen "H" & "D" Cylinders					32,500.00	35,000.00	
01-22-65510	E 01-22-65510 GASOLINE AND OIL	13,500.00	25,769.53	18,500.00	11,701.11	20,000.00	20,500.00	
	Unleaded gasoline and diesel fuel @ \$3.70/gallon Motor oil and grease					20,000.00	20,500.00	
01-22-92900	E 01-22-92900 MISCELLANEOUS	6,000.00	7,712.92	6,500.00	3,646.97	6,000.00	6,500.00	
	National Fire Codes/Misc. Items					6,000.00	6,500.00	

**2024 Budget
General Fund (01)
Municipal Court (23)**



ACCOUNT NUMBER	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 YTD 8/31/2023	2023 ESTIMATED	2024 BUDGET	% CHANGE BUDGET
01-23-42100	SALARIES - REGULAR	56,551.00	56,809.86	59,209.00	35,338.35	52,564.35	52,024.96	-12.13%
01-23-42200	SALARIES - TEMPORARY	24,193.00	20,581.94	24,193.00	14,562.46	24,000.00	24,193.00	0.00%
01-23-42300	SALARIES - OVERTIME	4,000.00	-	-	-	-	-	0.00%
01-23-45100	HEALTH INSURANCE	3,000.00	3,000.00	3,000.00	261.88	3,050.00	3,000.00	0.00%
01-23-45200	LIFE INSURANCE	360.00	448.04	460.00	75.24	100.00	200.00	-56.52%
01-23-46100	SOCIAL SECURITY	3,506.00	3,651.50	3,671.00	2,210.90	3,259.00	3,226.00	-12.12%
01-23-46200	WRS EMPE/EMPR	3,676.00	3,699.53	4,026.00	2,391.02	3,574.00	3,590.00	-10.83%
01-23-46300	MEDICARE	1,171.00	1,123.76	1,209.00	705.03	1,110.00	1,105.00	-8.60%
01-23-52200	PRINTING AND ADVERTISING	1,000.00	-	1,000.00	276.00	800.00	1,000.00	0.00%
01-23-54900	OTHER PROFESSIONAL	20,400.00	15,413.59	20,400.00	11,517.01	20,400.00	20,400.00	0.00%
01-23-56100	DUES AND PUBLICATIONS	845.00	800.00	845.00	845.00	845.00	845.00	0.00%
01-23-56300	TRAINING	850.00	207.09	850.00	744.08	850.00	850.00	0.00%
01-23-92900	MISCELLANEOUS	1,000.00	2,018.95	1,500.00	53.93	1,500.00	1,500.00	0.00%
	TOTAL MUNICIPAL COURT	120,552.00	107,754.26	120,363.00	68,980.90	112,052.35	111,933.96	-7.00%

MUNICIPAL COURT

01-23-42100	E 01-23-42100 SALARIES - REGULAR	56,551.00	56,809.86	59,209.00	35,338.35	52,564.35	52,024.96
	Municipal Court Clerk					52,564.35	52,024.96
01-23-42200	E 01-23-42200 SALARIES - TEMPORARY	24,193.00	20,581.94	24,193.00	14,562.46	24,000.00	24,193.00
	Municipal Judge					24,000.00	24,193.00
	Reserve Judge						
	Interpreter / Guardian Ad Litem						
	Bailiffs (3)						
	Part-time Court Clerk						
01-23-42300	E 01-23-42300 SALARIES - OVERTIME	4,000.00	-	-	-	-	-
01-23-45100	E 01-23-45100 HEALTH INSURANCE	3,000.00	3,000.00	3,000.00	261.88	3,050.00	3,000.00
	1 Opt Out Payment				-	3,050.00	3,000.00

**2024 Budget
General Fund (01)
Municipal Court (23)**



ACCOUNT NUMBER	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 YTD 8/31/2023	2023 ESTIMATED	2024 BUDGET	% CHANGE BUDGET
01-23-45200	E 01-23-45200 LIFE INSURANCE	360.00	448.04	460.00	75.24	100.00	200.00	
	Life insurance for the Court Clerk					100.00	200.00	
01-23-46100	E 01-23-46100 SOCIAL SECURITY	3,506.00	3,651.50	3,671.00	2,210.90	3,259.00	3,226.00	
	Village contributes 6.2% of salaries					3,259.00	3,226.00	
01-23-46200	E 01-23-46200 RETIREMENT CONTRIBUTION	3,676.00	3,699.53	4,026.00	2,391.02	3,574.00	3,590.00	
	Village retirement contributions					3,574.00	3,590.00	
01-23-46300	E 01-23-46300 MEDICARE	1,171.00	1,123.76	1,209.00	705.03	1,110.00	1,105.00	
	1.45% of salaries					1,110.00	1,105.00	
01-23-52200	E 01-23-52200 PRINTING AND ADVERTISING	1,000.00	-	1,000.00	276.00	800.00	1,000.00	
	Legal forms, docket sheets, summons, etc. for Court					800.00	1,000.00	
01-23-54900	E 01-23-54900 OTHER PROFESSIONAL	20,400.00	15,413.59	20,400.00	11,517.01	20,400.00	20,400.00	
	Prisoner boarding fees					20,400.00	20,400.00	
	E-Etime Access Fees							
01-23-56100	E 01-23-56100 DUES	845.00	800.00	845.00	845.00	845.00	845.00	
	WI Municipal Judges					845.00	845.00	
	WI Municipal Court Clerks							
01-23-56300	E 01-23-56300 TRAINING	850.00	207.09	850.00	744.08	850.00	850.00	
	Judicial training - Judge and Clerk					850.00	850.00	
01-23-92900	E 01-23-92900 MISCELLANEOUS	1,000.00	2,018.95	1,500.00	53.93	1,500.00	1,500.00	
	Miscellaneous/Supplies					1,500.00	1,500.00	

**2024 Budget
General Fund (01)
Building Inspection (24)**



ACCOUNT NUMBER	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 YTD 8/31/2023	2023 ESTIMATED	2024 BUDGET	% CHANGE BUDGET
01-24-42100	SALARIES - REGULAR	133,548.00	134,275.37	160,625.00	87,693.26	140,376.50	138,056.88	-14.05%
01-24-42200	SALARIES - TEMPORARY	6,000.00	6,497.54	6,500.00	2,843.00	6,500.00	-	-100.00%
01-24-42300	SALARIES - OVERTIME	500.00	-	-	-	-	-	0.00%
01-24-45100	HEALTH INSURANCE	36,900.00	33,326.13	22,800.00	10,904.49	16,000.00	6,000.00	-73.68%
01-24-45200	LIFE INSURANCE	750.00	624.24	750.00	280.96	400.00	500.00	-33.33%
01-24-46100	SOCIAL SECURITY	8,311.00	8,197.28	9,959.00	5,441.12	8,704.00	8,560.00	-14.05%
01-24-46200	WRS EMPE/EMPR	8,714.00	8,716.75	10,923.00	5,931.57	9,546.00	9,526.00	-12.79%
01-24-46300	MEDICARE	2,031.00	1,934.40	2,424.00	1,385.63	2,130.00	2,002.00	-17.41%
01-24-47200	AUTOMOBILE ALLOWANCE	600.00	-	1,200.00	-	1,200.00	1,200.00	0.00%
01-24-54900	OTHER PROFESSIONAL	-	528.00	-	-	-	6,500.00	0.00%
01-24-55200	TELECOMMUNICATION	500.00	1,143.27	500.00	1,502.21	2,202.21	1,728.00	245.60%
01-24-56100	DUES AND PUBLICATIONS	500.00	225.80	500.00	247.89	350.00	400.00	-20.00%
01-24-56300	TRAINING	1,000.00	82.00	1,200.00	1,132.46	1,200.00	1,200.00	0.00%
01-24-65510	GASOLINE AND OIL	750.00	1,361.48	1,000.00	694.38	1,000.00	1,000.00	0.00%
01-24-92900	MISCELLANEOUS	5,000.00	3,940.00	4,000.00	3,967.83	3,957.83	4,000.00	0.00%
	TOTAL BUILDING INSPECTION	205,104.00	200,852.26	222,381.00	122,024.80	193,566.54	180,672.88	-18.76%

BUILDING INSPECTION

01-24-42100	E 01-24-42100 SALARIES - REGULAR	133,548.00	134,275.37	160,625.00	87,693.26	140,376.50	138,056.88	
	Building Inspector					140,376.50	113,720.88	
	Permit Clerk/Utility Clerk						48,672.00	
	less 50% to Clerk-Treasurer Department						(24,336.00)	
01-24-42200	E 01-24-42200 SALARIES - TEMPORARY	6,000.00	6,497.54	6,500.00	2,843.00	6,500.00	-	
	Back-up contracted inspector					6,500.00		
	Code Enforcement Officer (Part-Time)					25,000.00	27,040.00	
	Charged to CDBG Fund					(25,000.00)	(27,040.00)	
01-24-42300	E 01-24-42300 SALARIES - OVERTIME	500.00	-	-	-	-	-	
	Permit Technician for Plan Commission and ZBA					-	-	
01-24-45100	E 01-24-45100 HEALTH INSURANCE	36,900.00	33,326.13	22,800.00	10,904.49	16,000.00	6,000.00	
	Health insurance for Building Inspector, Permit Clerk					16,000.00	6,000.00	

**2024 Budget
General Fund (01)
Building Inspection (24)**



ACCOUNT NUMBER	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 YTD 8/31/2023	2023 ESTIMATED	2024 BUDGET	% CHANGE BUDGET
01-24-45200	E 01-24-45200 LIFE INSURANCE	750.00	624.24	750.00	280.96	400.00	500.00	
	Life insurance for Building Inspector and Permit Clerk					400.00	500.00	
01-24-46100	E 01-24-46100 SOCIAL SECURITY	8,311.00	8,197.28	9,959.00	5,441.12	8,704.00	8,560.00	
	Village contributes 6.2% of salaries					8,704.00	8,560.00	
01-24-46200	E 01-24-46200 RETIREMENT CONTRIBUTION	8,714.00	8,716.75	10,923.00	5,931.57	9,546.00	9,526.00	
	Village retirement contributions					9,546.00	9,526.00	
01-24-46300	E 01-24-46300 MEDICARE	2,031.00	1,934.40	2,424.00	1,385.63	2,130.00	2,002.00	
	Village payment of 1.45% of salaries					2,130.00	2,002.00	
01-24-47200	E 01-24-47200 AUTOMOBILE ALLOWANCE	600.00	-	1,200.00	-	1,200.00	1,200.00	
	Building Inspector Electrical Inspector/Asst. Bldg. Inspector Monthly radio service Village car - maintenance & repairs					1,200.00	1,200.00	
01-24-54900	E 01-24-54900 OTHER PROFESSIONAL	-	528.00	-	-	-	6,500.00	
	Back-up contracted inspector						6,500.00	
01-24-55200	E 01-24-55200 TELECOMMUNICATIONS	500.00	1,143.27	500.00	1,502.21	2,202.21	1,728.00	
	Cellular telephone charges & Ipad charges (Inspections and Code enforcement)					2,202.21	1,728.00	

**2024 Budget
General Fund (01)
Building Inspection (24)**



ACCOUNT NUMBER	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 YTD 8/31/2023	2023 ESTIMATED	2024 BUDGET	% CHANGE BUDGET
01-24-56100	E 01-24-56100 DUES AND PUBLICATIONS	500.00	225.80	500.00	247.89	350.00	400.00	
	Inspector Associations					350.00	400.00	
	Various publications							
01-24-56300	E 01-24-56300 TRAINING	1,000.00	82.00	1,200.00	1,132.46	1,200.00	1,200.00	
	Continuing Education					1,200.00	1,200.00	
01-24-65510	E 01-24-65510 GASOLINE AND OIL	750.00	1,361.48	1,000.00	694.38	1,000.00	1,000.00	
						1,000.00	1,000.00	
01-24-92900	E 01-24-92900 MISCELLANEOUS	5,000.00	3,940.00	4,000.00	3,967.83	3,957.83	4,000.00	
	iWorQ Internet Application and Support					3,957.83	4,000.00	

2024 Budget
General Fund (01)
Other Public Safety (25)



ACCOUNT NUMBER	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 YTD 8/31/2023	2023 ESTIMATED	2024 BUDGET	% CHANGE BUDGET
01-25-58000	ANIMAL CONTROL	17,000.00	17,839.77	17,000.00	9,205.93	15,673.60	16,745.36	-1.50%
01-25-58100	ZONE D EMER GOVERN	500.00	266.95	500.00	175.94	300.00	500.00	0.00%
01-25-90120	FIRE AND POLICE COMMISSION	5,000.00	3,727.00	5,000.00	1,262.00	4,000.00	5,000.00	0.00%
01-25-90200	SEALER OF WEIGHTS AND MEASURES	1,100.00	-	1,100.00	800.00	800.00	1,500.00	36.36%
	TOTAL OTHER PUBLIC SAFETY	23,600.00	21,833.72	23,600.00	11,443.87	20,773.60	23,745.36	0.62%

OTHER PUBLIC SAFETY

01-25-58000	E 01-25-58000 ANIMAL CONTROL	17,000.00	17,839.77	17,000.00	9,205.93	15,673.60	16,745.36	
	For animal control services by MADACC					15,673.60	16,745.36	
01-25-58100	E 01-25-58100 ZONE D EMERGENCY GOVERNMENT	500.00	266.95	500.00	175.94	300.00	500.00	
	The Village is part of an emergency government unit known as "Zone D" including Franklin, Greenfield & Hales Corners; Milwaukee County Sheriff provides the Director's duties					300.00	500.00	
01-25-90120	E 01-25-90120 FIRE AND POLICE COMMISSION	5,000.00	3,727.00	5,000.00	1,262.00	4,000.00	5,000.00	
	Police & Fire Department recruitment & promotional exams					4,000.00	5,000.00	
01-25-90200	E 01-25-90200 SEALER OF WEIGHTS AND MEASURE	1,100.00	-	1,100.00	800.00	800.00	1,500.00	
	Contract Village Sealer services & supplies					800.00	1,500.00	

**2024 Budget
General Fund (01)
DPW Salaries and Benefits (46)**



ACCOUNT NUMBER	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 YTD 8/31/2023	2023 ESTIMATED	2024 BUDGET	% CHANGE BUDGET
01-46-42100	SALARIES - REGULAR	733,174.00	779,098.35	699,411.00	495,259.52	699,411.00	727,387.44	4.00%
01-46-42200	SALARIES - TEMPORARY	69,470.00	89,841.88	75,000.00	88,666.00	90,000.00	86,400.00	15.20%
01-46-42300	SALARIES - OVERTIME	106,420.00	133,841.30	104,510.00	76,639.02	104,510.00	110,610.00	5.84%
01-46-45100	HEALTH INSURANCE	165,400.00	197,183.73	199,500.00	152,190.87	199,500.00	202,290.00	1.40%
01-46-45200	LIFE INSURANCE	1,115.00	1,425.97	1,500.00	793.06	1,300.00	1,500.00	0.00%
01-46-46100	SOCIAL SECURITY	52,055.00	55,616.69	49,844.00	34,196.09	49,844.00	51,956.00	4.24%
01-46-46200	WRS EMPE/EMPR	54,574.00	60,338.04	54,667.00	39,084.52	54,667.00	57,822.00	5.77%
01-46-46300	MEDICARE	13,182.00	14,201.94	12,745.00	9,187.08	12,962.00	13,404.00	5.17%
01-46-47100	UNIFORM ALLOWANCE	4,950.00	4,898.89	6,300.00	2,491.31	6,300.00	6,300.00	0.00%
TOTAL DPW SALARIES AND BENEFITS		1,200,340.00	1,336,446.79	1,203,477.00	898,507.47	1,218,494.00	1,257,669.44	4.50%

DPW SALARIES AND BENEFITS

01-46-42100	E 01-46-42100 SALARIES - REGULAR	733,174.00	779,098.35	699,411.00	495,259.52	699,411.00	727,387.44	
	All DPW salaries which includes 14 FTE (Minus DPW salaries charges to Tourism/Events Fund) (Minus DPW salaries charged to Recycling Fund) On Average, DPW is charged as follows: 7% Machine & Equip, 2% Supervision, 18% Garbage, 12% Recycle, 7% Road & Street, 6% Snow, 18% Forestry 1% Street Lighting, 6% Bldg & Grounds, 5% Park & Rec, 19% to the Utilities					699,411.00	748,187.44 (20,800.00)	
01-46-42200	E 01-46-42200 SALARIES - TEMPORARY	69,470.00	89,841.88	75,000.00	88,666.00	90,000.00	86,400.00	
	Temporary Seasonal employees					90,000.00	93,600.00	
	Temporary Seasonal employee for Water Utility						(7,200.00)	
01-46-42300	E 01-46-42300 SALARIES - OVERTIME	106,420.00	133,841.30	104,510.00	76,639.02	104,510.00	110,610.00	
	All Overtime hours Snow plowing, Special Events, Hose Tower, Refuse and Recycle center Saturdays, Storm Cleanup, Holiday Celebrations, Christmas Decorations, Green Market (Minus DPW assistance in Tourism/Events Fund)					104,510.00	120,619.60 (10,009.60)	

**2024 Budget
General Fund (01)
DPW Salaries and Benefits (46)**



ACCOUNT NUMBER	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 YTD 8/31/2023	2023 ESTIMATED	2024 BUDGET	% CHANGE BUDGET
01-46-45100	E 01-46-45100 HEALTH INSURANCE	165,400.00	197,183.73	199,500.00	152,190.87	199,500.00	202,290.00	
	All DPW Health insurance costs (Minus DPW assistance in Tourism/Events Fund)					199,500.00	207,600.00 (5,310.00)	
01-46-45200	E 01-46-45200 LIFE INSURANCE	1,115.00	1,425.97	1,500.00	793.06	1,300.00	1,500.00	
	Group Life insurance					1,300.00	1,500.00	
01-46-46100	E 01-46-46100 SOCIAL SECURITY	52,055.00	55,616.69	49,844.00	34,196.09	49,844.00	51,956.00	
	Village contributes 6.2% of salaries					49,844.00	51,956.00	
01-46-46200	E 01-46-46200 RETIREMENT CONTRIBUTION	54,574.00	60,338.04	54,667.00	39,084.52	54,667.00	57,822.00	
	Village retirement contributions					54,667.00	57,822.00	
01-46-46300	E 01-46-46300 MEDICARE	13,182.00	14,201.94	12,745.00	9,187.08	12,962.00	13,404.00	
	Village Medicare payments of 1.45% of wages paid					12,962.00	13,404.00	
01-46-47100	E 01-46-47100 UNIFORM ALLOWANCE	4,950.00	4,898.89	6,300.00	2,491.31	6,300.00	6,300.00	
	Employee clothing allowance					6,300.00	6,300.00	

**2024 Budget
General Fund (01)
Machinery and Equipment (40)**



ACCOUNT NUMBER	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 YTD 8/31/2023	2023 ESTIMATED	2024 BUDGET	% CHANGE BUDGET
01-40-51200	MAINTENANCE EQUIPMENT	50,000.00	48,176.35	50,000.00	17,663.96	50,000.00	50,000.00	0.00%
01-40-61200	MAINT SUPPLIES-EQUIPMENT	360.00	654.79	-	313.26	360.00	360.00	0.00%
01-40-92900	MISCELLANEOUS	1,000.00	694.26	1,000.00	71.98	1,000.00	1,000.00	0.00%
	TOTAL MACHINERY AND EQUIPMENT	51,360.00	49,525.40	51,000.00	18,049.20	51,360.00	51,360.00	0.71%

MACHINERY AND EQUIPMENT

01-40-51200	E 01-40-51200 MAINTENANCE EQUIPMENT	50,000.00	48,176.35	50,000.00	17,663.96	50,000.00	50,000.00	
	Maintenance & repair parts for equipment & vehicles other than those used for refuse collection					50,000.00	50,000.00	
01-40-61200	E 01-40-61200 MAINT SUPPLIES-EQUIPMENT	360.00	654.79	-	313.26	360.00	360.00	
	Mechanics tools & tool allowance for mechanics					360.00	360.00	
01-40-92900	E 01-40-92900 MISCELLANEOUS	1,000.00	694.26	1,000.00	71.98	1,000.00	1,000.00	
	Welding supplies, acetylene, oxygen, argon tanks					1,000.00	1,000.00	

**2024 Budget
General Fund (01)
DPW Supervision (41)**



ACCOUNT NUMBER	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 YTD 8/31/2023	2023 ESTIMATED	2024 BUDGET	% CHANGE BUDGET
01-41-53400	MEDICAL/DRUG TESTING	1,200.00	1,331.34	1,200.00	769.00	1,200.00	1,200.00	0.00%
01-41-55200	TELECOMMUNICATION	12,000.00	12,387.47	12,000.00	8,886.77	12,000.00	8,500.00	-29.17%
01-41-56100	DUES AND PUBLICATIONS	1,000.00	246.84	500.00	10.00	1,000.00	1,000.00	100.00%
01-41-92900	MISCELLANEOUS	8,100.00	372.51	4,000.00	193.18	4,000.00	4,000.00	0.00%
	TOTAL DPW SUPERVISION	22,300.00	14,338.16	17,700.00	9,858.95	18,200.00	14,700.00	-16.95%

DPW SUPERVISION

01-41-53400	E 01-41-53400 MEDICAL/DRUG TESTING	1,200.00	1,331.34	1,200.00	769.00	1,200.00	1,200.00	
	Drug & alcohol testing program					1,200.00	1,200.00	
01-41-55200	E 01-41-55200 TELECOMMUNICATIONS	12,000.00	12,387.47	12,000.00	8,886.77	12,000.00	8,500.00	
	Printing of special forms, notices & advertisements					12,000.00	8,500.00	
	Internet Services							
	Wireless Services							
	Iworqs Annual Fee Remove for 2024							
01-41-56100	E 01-41-56100 DUES AND PUBLICATIONS	1,000.00	246.84	500.00	10.00	1,000.00	1,000.00	
	General management training					1,000.00	1,000.00	
	Miscellaneous publications							
01-41-92900	E 01-41-92900 MISCELLANEOUS	8,100.00	372.51	4,000.00	193.18	4,000.00	4,000.00	
	Office supplies & office equipment maintenance					4,000.00	4,000.00	

**2024 Budget
General Fund (01)
Garbage/Rubbish Collection (42)**



ACCOUNT NUMBER	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 YTD 8/31/2023	2023 ESTIMATED	2024 BUDGET	% CHANGE BUDGET
01-42-51200	MAINTENANCE EQUIPMENT	17,000.00	15,595.07	17,000.00	11,266.12	17,000.00	17,000.00	0.00%
01-42-57100	UTILITIES	2,000.00	1,261.72	2,000.00	799.66	2,000.00	2,000.00	0.00%
01-42-57300	GARBAGE DISPOSAL	116,248.00	109,349.39	220,076.00	165,424.62	220,000.00	254,069.38	15.45%
01-42-65510	GASOLINE AND OIL	18,000.00	28,414.96	23,680.00	13,565.97	17,637.00	23,680.00	0.00%
01-42-92900	MISCELLANEOUS	2,000.00	701.98	2,000.00	34.99	2,000.00	2,000.00	0.00%
	TOTAL GARBAGE/RUBBISH COLLECTION	155,248.00	155,323.12	264,756.00	191,091.36	258,637.00	298,749.38	12.84%

GARBAGE/RUBBISH COLLECTION

01-42-51200	E 01-42-51200 MAINTENANCE EQUIPMENT	17,000.00	15,595.07	17,000.00	11,266.12	17,000.00	17,000.00	
	Maintenance/repairs to compactor & refuse collection					17,000.00	17,000.00	
01-42-57100	E 01-42-57100 UTILITIES	2,000.00	1,261.72	2,000.00	799.66	2,000.00	2,000.00	
	Energy cost to operate compactor					2,000.00	2,000.00	
01-42-57300	E 01-42-57300 GARBAGE DISPOSAL	116,248.00	109,349.39	220,076.00	165,424.62	220,000.00	254,069.38	
	Refuse disposal (4800 tons @ \$45.23)(280 Pulls @ \$0.00)					220,000.00	217,104.00	
	Roll Off Truck Lease payment						49,287.18	
	Roll Off Truck Lease payment Charged to Recycling 25%						(12,321.80)	
01-42-65510	E 01-42-65510 GASOLINE AND OIL	18,000.00	28,414.96	23,680.00	13,565.97	17,637.00	23,680.00	
	Diesel fuel & lubricants to operate refuse vehicles (approximately 6,400 gallons @ \$3.70 per gal.)					17,637.00	23,680.00	
	Motor, hydraulic oil & lubricants							

2024 Budget
General Fund (01)
Garbage/Rubbish Collection (42)



ACCOUNT NUMBER	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 YTD 8/31/2023	2023 ESTIMATED	2024 BUDGET	% CHANGE BUDGET
01-42-92900	E 01-42-92900 MISCELLANEOUS	2,000.00	701.98	2,000.00	34.99	2,000.00	2,000.00	
	Rainwear, boots, gloves					2,000.00	2,000.00	
	Cold weather suits (1 @ \$100 each)							
	First aid supplies							
	Safety supplies							

**2024 Budget
General Fund (01)
Recycling (43)**



ACCOUNT NUMBER	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 YTD 8/31/2023	2023 ESTIMATED	2024 BUDGET	% CHANGE BUDGET
01-43-51200	MAINTENANCE EQUIPMENT	15,000.00	30,261.22	-	-	-	-	0.00%
01-43-65510	GASOLINE AND OIL	11,500.00	18,100.36	-	-	-	-	0.00%
01-43-92900	MISCELLANEOUS	1,500.00	1,313.10	-	-	-	-	0.00%
	TOTAL RECYCLING	28,000.00	49,674.68	-	-	-	-	0.00%

RECYCLING

01-43-51200	E 01-43-51200 MAINTENANCE EQUIPMENT	15,000.00	30,261.22	-	-	-	-	
	Equipment parts & tools Complete packing unit floor replacement and cylinders. EXPENSES MOVED TO RECYCLING FUND IN 2023							
01-43-65510	E 01-43-65510 GASOLINE AND OIL	11,500.00	18,100.36	-	-	-	-	
	Gasoline, diesel fuel & lubricants to operate recycling equip. (approximately 3500 gallons @ \$3.70/gal) Motor & hydraulic oil (25 gallons) EXPENSES MOVED TO RECYCLING FUND IN 2023							
01-43-92900	E 01-43-92900 MISCELLANEOUS	1,500.00	1,313.10	-	-	-	-	
	Rainwear, boots & gloves Equipment parts & tools EXPENSES MOVED TO RECYCLING FUND IN 2023							

**2024 Budget
General Fund (01)
Road/Street Maintenance (44)**



ACCOUNT NUMBER	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 YTD 8/31/2023	2023 ESTIMATED	2024 BUDGET	% CHANGE BUDGET
01-44-51200	MAINTENANCE EQUIPMENT	100.00	-	-	-	-	-	0.00%
01-44-61400	MAINT SUPPLIES-STREETS	15,000.00	12,622.28	15,000.00	11,575.29	15,000.00	15,000.00	0.00%
01-44-65510	GASOLINE AND OIL	10,000.00	20,855.09	14,100.00	10,033.74	13,020.00	13,690.00	-2.91%
01-44-92900	MISCELLANEOUS	10,000.00	8,088.53	10,000.00	10,687.36	13,000.00	19,528.00	95.28%
	TOTAL ROAD/STREET MAINTENANCE	35,100.00	41,565.90	39,100.00	32,296.39	41,020.00	48,218.00	23.32%

ROAD/STREET MAINTENANCE

01-44-51200	E 01-44-51200 MAINTENANCE EQUIPMENT	100.00	-	-	-	-	-	
01-44-61400	E 01-44-61400 MAINTENANCE SUPPLIES-STREETS	15,000.00	12,622.28	15,000.00	11,575.29	15,000.00	15,000.00	
	Road patching materials					15,000.00	15,000.00	
	Road shouldering materials							
	Catch basin rehabilitation materials							
	Disposal of dirt, asphalt & concrete							
	Drain pipe, inlet & gravel for drainage projects							
	Concrete walk replacement							
	Miscellaneous							
	Signs & hardware							
01-44-65510	E 01-44-65510 GASOLINE AND OIL	10,000.00	20,855.09	14,100.00	10,033.74	13,020.00	13,690.00	
	Gasoline, diesel fuel & lubricants (approximately 3700 gallons @ \$3.70/gal.) Motor oil (40 gallons @ \$10.00/gal.)					13,020.00	13,690.00	

**2024 Budget
General Fund (01)
Road/Street Maintenance (44)**



ACCOUNT NUMBER	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 YTD 8/31/2023	2023 ESTIMATED	2024 BUDGET	% CHANGE BUDGET
01-44-92900	E 01-44-92900 MISCELLANEOUS	10,000.00	8,088.53	10,000.00	10,687.36	13,000.00	19,528.00	
	Signs & hardware					13,000.00	5,000.00	
	Special signs							
	Pavement marking paint & glass beads						10,000.00	
	Traffic signals maintenance							
	Road patching supplies							
	Traffic cones, barricade materials, etc.							
	Pedestrian safety demonstration activity (local match)						4,528.00	
	Miscellaneous items, hand tools & equipment							

**2024 Budget
General Fund (01)
Snow/Ice Removal (45)**



ACCOUNT NUMBER	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 YTD 8/31/2023	2023 ESTIMATED	2024 BUDGET	% CHANGE BUDGET
01-45-51200	MAINTENANCE EQUIPMENT	20,000.00	21,288.95	20,000.00	14,429.40	20,000.00	20,000.00	0.00%
01-45-57100	UTILITIES	500.00	626.21	800.00	416.89	800.00	800.00	0.00%
01-45-61600	MAINT SUPPLIES-SNOW REMOVAL	86,296.00	87,103.09	92,679.00	93,144.54	93,144.54	108,189.80	16.74%
01-45-65510	GASOLINE AND OIL	7,700.00	11,029.56	9,800.00	5,574.30	7,200.00	8,880.00	-9.39%
01-45-92900	MISCELLANEOUS	150.00	29.33	-	660.31	660.31	300.00	0.00%
	TOTAL SNOW/ICE REMOVAL	114,646.00	120,077.14	123,279.00	114,225.44	121,804.85	138,169.80	12.08%

SNOW/ICE REMOVAL

01-45-51200	E 01-45-51200 MAINTENANCE EQUIPMENT	20,000.00	21,288.95	20,000.00	14,429.40	20,000.00	20,000.00	
	Replacement/repair parts related to snowplowing					20,000.00	20,000.00	
01-45-57100	E 01-45-57100 UTILITIES	500.00	626.21	800.00	416.89	800.00	800.00	
	Electricity for salt storage facility					800.00	800.00	
01-45-61600	E 01-45-61600 MAINT SUPPLIES-SNOW REMOVAL	86,296.00	87,103.09	92,679.00	93,144.54	93,144.54	108,189.80	
	Road salt (1,600 tons @ \$76.19/ton)					93,144.54	121,904.00	
	AG-64 Beet Juice(No Purchase Needed for 2024)						(2,285.70)	
	Salt for School District (30 Ton @ \$76.19)						(11,428.50)	
	Salt For Water Main Breaks Charged to Utility(150 Ton @ \$76.19)							
01-45-65510	E 01-45-65510 GASOLINE AND OIL	7,700.00	11,029.56	9,800.00	5,574.30	7,200.00	8,880.00	
	Gasoline, diesel fuel & lubricants (approximately 2,400 gallons @ \$3.70/gal.)					7,200.00	8,880.00	
	Motor & hydraulic oil (100 gallons)							
01-45-92900	E 01-45-92900 MISCELLANEOUS	150.00	29.33	-	660.31	660.31	300.00	
						660.31	300.00	



**2024 Budget
General Fund (01)
Forestry/Landscaping (47)**

ACCOUNT NUMBER	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 YTD 8/31/2023	2023 ESTIMATED	2024 BUDGET	% CHANGE BUDGET
01-47-61400	MAINT SUPPLIES-STREETS	29,500.00	28,299.96	28,750.00	19,749.20	28,750.00	32,041.00	11.45%
01-47-65510	GASOLINE AND OIL	9,625.00	17,755.71	13,950.00	9,140.23	11,667.00	12,950.00	-7.17%
01-47-92900	MISCELLANEOUS	5,000.00	5,890.29	8,700.00	8,444.44	8,700.00	8,700.00	0.00%
	TOTAL FORESTRY/LANDSCAPING	44,125.00	51,945.96	51,400.00	37,333.87	49,117.00	53,691.00	4.46%

FORESTRY/LANDSCAPING

01-47-61400	E 01-47-61400 MAINTENANCE SUPPLIES-STREETS	29,500.00	28,299.96	28,750.00	19,749.20	28,750.00	32,041.00	
	Plantings for medians					28,750.00	28,750.00	
	New Planters for Grange and Northway Island(WEST)						3,291.00	
	Stump removal							
	Topsoil (175 yds.)							
	Fertilizers, herbicides, seed & Roundup							
	EAB Pesticide							
	EAB Supplies							
	Tractor, mowers & chainsaw parts							
01-47-65510	E 01-47-65510 GASOLINE AND OIL	9,625.00	17,755.71	13,950.00	9,140.23	11,667.00	12,950.00	
	Gasoline, diesel fuel & lubricants (approximately 3500 gallons @ \$3.70/gal.)					11,667.00	12,950.00	
	Motor & hydraulic oil (100 gallons)							
01-47-92900	E 01-47-92900 MISCELLANEOUS	5,000.00	5,890.29	8,700.00	8,444.44	8,700.00	8,700.00	
	Residential tree planting					8,700.00	8,700.00	
	Miscellaneous hand tools, replacement saws, trimmers, etc.							
	S. 76th Street landscaping supplies							
	Outside service for Tree Removal							

**2024 Budget
General Fund (01)
Street Lighting (48)**



ACCOUNT NUMBER	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 YTD 8/31/2023	2023 ESTIMATED	2024 BUDGET	% CHANGE BUDGET
01-48-54900	OTHER PROFESSIONAL	15,000.00	5,093.96	7,500.00	4,426.42	7,500.00	7,500.00	0.00%
01-48-57100	UTILITIES	65,000.00	82,348.20	65,000.00	46,585.23	65,000.00	65,000.00	0.00%
01-48-61400	MAINT SUPPLIES-STREETS	17,000.00	19,108.09	12,500.00	2,115.25	12,500.00	12,500.00	0.00%
01-48-65510	GASOLINE AND OIL	4,125.00	8,823.61	5,550.00	4,459.44	5,786.00	5,550.00	0.00%
01-48-92900	MISCELLANEOUS	-	-	-	-	-	-	0.00%
	TOTAL STREET LIGHTING	101,125.00	115,373.86	90,550.00	57,586.34	90,786.00	90,550.00	0.00%

STREET LIGHTING

01-48-54900	E 01-48-54900 OTHER PROFESSIONAL	15,000.00	5,093.96	7,500.00	4,426.42	7,500.00	7,500.00	
	Outside electrical contractor fees					7,500.00	7,500.00	
01-48-57100	E 01-48-57100 UTILITIES	65,000.00	82,348.20	65,000.00	46,585.23	65,000.00	65,000.00	
	Electricity for Village street lights					65,000.00	65,000.00	
01-48-61400	E 01-48-61400 MAINTENANCE SUPPLIES-STREETS	17,000.00	19,108.09	12,500.00	2,115.25	12,500.00	12,500.00	
	HPS lamps , Fixtures, concrete light poles					12,500.00	12,500.00	
	Aluminum light poles w/arms & fixtures							
	Wire, fuses, fuse holders, splice kits							
	Miscellaneous lamps, ballasts							
	76th Street Holiday Decorations							
01-48-65510	E 01-48-65510 GASOLINE AND OIL	4,125.00	8,823.61	5,550.00	4,459.44	5,786.00	5,550.00	
	Gasoline, diesel fuel & lubricants (approximately 1500 gallons @ \$3.70/gal.)					5,786.00	5,550.00	
01-48-92900	E 01-48-92900 MISCELLANEOUS	-	-	-	-	-	-	

**2024 Budget
General Fund (01)
Building & Grounds (49)**



ACCOUNT NUMBER	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 YTD 8/31/2023	2023 ESTIMATED	2024 BUDGET	% CHANGE BUDGET
01-49-51100	MAINTENANCE-BUILDING	8,500.00	3,977.10	11,920.00	11,512.63	11,920.00	8,420.00	-29.36%
01-49-57100	UTILITIES	20,000.00	27,365.93	25,000.00	19,006.34	24,200.00	26,000.00	4.00%
01-49-61100	MAINT SUPPLIES-BUILDING	4,500.00	1,873.60	2,500.00	1,894.88	2,500.00	2,500.00	0.00%
01-49-92900	MISCELLANEOUS	3,000.00	2,824.12	3,000.00	2,148.33	3,000.00	3,000.00	0.00%
	TOTAL BUILDING & GROUNDS	36,000.00	36,040.75	42,420.00	34,562.18	41,620.00	39,920.00	-5.89%

BUILDING & GROUNDS

01-49-51100	E 01-49-51100 MAINTENANCE-BUILDING	8,500.00	3,977.10	11,920.00	11,512.63	11,920.00	8,420.00	
	Heating & air conditioning service contract					11,920.00	8,420.00	
	Flags							
	New flags and poles East of Broad Street(Remove)							
	Overhead garage door repairs							
	Fire extinguisher service							
	Telephone repairs & service							
	Plumbing & electric repairs							
	Miscellaneous repairs							
01-49-57100	E 01-49-57100 UTILITIES	20,000.00	27,365.93	25,000.00	19,006.34	24,200.00	26,000.00	
	DPW building and yard utilities					24,200.00	26,000.00	
	Natural Gas, Electric, Water & Sewer							
01-49-61100	E 01-49-61100 MAINT SUPPLIES-BUILDING	4,500.00	1,873.60	2,500.00	1,894.88	2,500.00	2,500.00	
	Hand cleaners & soaps					2,500.00	2,500.00	
	Hand towels & toilet tissue							
	Rag rental							
	Cleaning supplies							
01-49-92900	E 01-49-92900 MISCELLANEOUS	3,000.00	2,824.12	3,000.00	2,148.33	3,000.00	3,000.00	
	Rainwear, boots, gloves					3,000.00	3,000.00	
	Safety equipment							
	Uniform rental for mechanics							
	First aid supplies							
	Miscellaneous building supplies							

**2024 Budget
General Fund (01)
Community Learning Center (52)**



ACCOUNT NUMBER	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 YTD 8/31/2023	2023 ESTIMATED	2024 BUDGET	% CHANGE BUDGET
01-52-54900	OTHER PROFESSIONAL	15,000.00	15,373.20	16,200.00	11,148.80	16,200.00	16,200.00	0.00%
01-52-82000	CAPITAL OUTLAY-BUILDING	-	-	-	-	-	-	0.00%
01-52-92900	MISCELLANEOUS	10,000.00	9,915.75	10,000.00	974.88	8,000.00	10,000.00	0.00%
01-52-92910	MISCELLANEOUS-NONSPLIT	10,000.00	8,811.97	-	-	-	-	0.00%
	TOTAL COMMUNITY LEARNING CENTER	35,000.00	34,100.92	26,200.00	12,123.68	24,200.00	26,200.00	0.00%

COMMUNITY LEARNING CENTER

01-52-54900	OTHER PROFESSIONAL	15,000.00	15,373.20	16,200.00	11,148.80	16,200.00	16,200.00	
	Building Cleaning Service					16,200.00	16,200.00	
01-52-82000	E 01-52-82000 CAPITAL OUTLAY-BUILDING	-	-	-	-	-	-	
01-52-92900	E 01-52-92900 MISCELLANEOUS	10,000.00	9,915.75	10,000.00	974.88	8,000.00	10,000.00	
	Miscellaneous supplies and expenses					8,000.00	10,000.00	
	Maintenance of building mechanical systems							
01-52-92910	E 01-52-92900 MISCELLANEOUS- NONSPLIT	10,000.00	8,811.97	-	-	-	-	
	Phone System Update for Health/Library							

**2024 Budget
General Fund (01)
Park and Recreation (53)**



ACCOUNT NUMBER	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 YTD 8/31/2023	2023 ESTIMATED	2024 BUDGET	% CHANGE BUDGET
01-53-51200	MAINTENANCE EQUIPMENT	1,000.00	304.35	1,000.00	262.91	1,000.00	1,000.00	0.00%
01-53-57100	UTILITIES	8,000.00	14,075.58	11,000.00	13,042.40	15,000.00	11,000.00	0.00%
01-53-61100	MAINT SUPPLIES-BUILDING	9,700.00	12,095.81	9,700.00	4,472.21	9,700.00	9,700.00	0.00%
01-53-65510	GASOLINE AND OIL	3,575.00	8,823.61	4,810.00	4,459.44	4,810.00	4,810.00	0.00%
01-53-92900	MISCELLANEOUS	-	488.57	1,000.00	-	-	1,000.00	0.00%
	TOTAL PARKS AND RECREATION	22,275.00	35,787.92	27,510.00	22,236.96	30,510.00	27,510.00	0.00%

PARK AND RECREATION

01-53-51200	E 01-53-51200 MAINTENANCE EQUIPMENT	1,000.00	304.35	1,000.00	262.91	1,000.00	1,000.00	
	Outdoor lighting maintenance for baseball diamond lights					1,000.00	1,000.00	
	Maintenance of pavilion, playground equipment							
01-53-57100	E 01-53-57100 UTILITIES	8,000.00	14,075.58	11,000.00	13,042.40	15,000.00	11,000.00	
	Electricity: Security lights and tennis court lights					15,000.00	11,000.00	
	Softball field lighting							
	Pavilion							
	Dale Creek electric							
	Water and sewer: Pavilion							
01-53-61100	E 01-53-61100 MAINT SUPPLIES-BUILDING	9,700.00	12,095.81	9,700.00	4,472.21	9,700.00	9,700.00	
	Housekeeping supplies					9,700.00	9,700.00	
	Tennis nets							
	Miscellaneous park facility repairs							
	Baseball mix							
	Tractor/mower parts							
	Turf							
	Playground chips							
	Picnic table replacements							

**2024 Budget
General Fund (01)
Park and Recreation (53)**



ACCOUNT NUMBER	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 YTD 8/31/2023	2023 ESTIMATED	2024 BUDGET	% CHANGE BUDGET
01-53-65510	E 01-53-65510 GASOLINE AND OIL	3,575.00	8,823.61	4,810.00	4,459.44	4,810.00	4,810.00	
	Fuel and oil to operate grass cutting equipment/tractors Approximately 1300 Gallons @ \$3.70/gal.					4,810.00	4,810.00	
01-53-92900	E 01-52-92900 MISCELLANEOUS	-	488.57	1,000.00	-	-	1,000.00	
	Miscellaneous supplies and expenses Maintenance of building mechanical systems						1,000.00	

**2024 Budget
General Fund (01)
Other (82)**



ACCOUNT NUMBER	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 YTD 8/31/2023	2023 ESTIMATED	2024 BUDGET	% CHANGE BUDGET
01-82-45100	HEALTH INSURANCE BROKER CONTR	-	-	-	-	-	3,300.00	0.00%
01-82-47300	FLEX BENEFIT PLAN	2,000.00	1,511.50	2,000.00	985.50	2,000.00	24,000.00	1100.00%
01-82-55200	TELECOMMUNICATION	25,000.00	118,133.89	35,000.00	9,874.73	25,000.00	25,000.00	-28.57%
01-82-60100	STORMWATER UTILITY CHARGES	2,800.00	2,815.20	3,100.00	1,442.10	3,100.00	3,100.00	0.00%
01-82-90800	RESCINDED TAXES UNCOLLECTIBLE	-	-	-	1,052.69	1,052.69	-	0.00%
01-82-91000	CONTINGENCY	90,000.00	-	90,000.00	11,680.00	11,680.00	90,000.00	0.00%
01-82-91500	UNCOLLECTABLE ACCOUNTS	-	-	-	-	-	-	0.00%
01-82-91700	INFORMATION TECHNOLOGY	-	-	-	-	-	-	0.00%
	TOTAL OTHER	119,800.00	122,460.59	130,100.00	25,035.02	42,832.69	145,400.00	11.76%
OTHER								
01-82-45100	E01-82-45100 HEALTH INSURANCE BROKER	-	-	-	-	-	3,300.00	
	Annual Health Insurance Broker Fee							
	Employee Assistance Program Annual Cost						3,300.00	
01-82-47300	E 01-82-47300 FLEX BENEFIT PLAN	2,000.00	1,511.50	2,000.00	985.50	2,000.00	24,000.00	
	Section 125 Plan					2,000.00	2,000.00	
	HRA Plan						22,000.00	
01-82-55200	E 01-82-55200 TELECOMMUNICATIONS	25,000.00	118,133.89	35,000.00	9,874.73	25,000.00	25,000.00	
	Village facility telephone charges - all departments					25,000.00	25,000.00	
	Internet service - Village Hall, LED Sign							
	T1 Lines for 800 MHz Radio Communications							
01-82-60100	E 01-82-60100 STORMWATER UTILITY CHARGES	2,800.00	2,815.20	3,100.00	1,442.10	3,100.00	3,100.00	
	Village & School Stormwater facility charges					3,100.00	3,100.00	
	School Stormwater Facility Charges							
01-82-90800	E 01-82-90800 DELQ TAX UNCOLLECTIBLE	-	-	-	1,052.69	1,052.69	-	
	Delq Personal Property Tax write-offs					1,052.69		

**2024 Budget
General Fund (01)
Other (82)**



ACCOUNT NUMBER	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 YTD 8/31/2023	2023 ESTIMATED	2024 BUDGET	% CHANGE BUDGET
01-82-91000	E 01-82-91000 CONTINGENCY	90,000.00	-	90,000.00	11,680.00	11,680.00	90,000.00	
	Contingency for un-anticipated expenditures					11,680.00	90,000.00	
01-82-91500	E 01-82-91500 UNCOLLECTABLE ACCOUNTS	-	-	-	-	-	-	
	Contingency for un-anticipated expenditures							
01-82-91700	E 01-82-91700 INFORMATION TECHNOLOGY	-	-	-	-	-	-	



2024 Budget
General Fund (01)
Other Special (83)

ACCOUNT NUMBER	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 YTD 8/31/2023	2023 ESTIMATED	2024 BUDGET	% CHANGE BUDGET
01-83-90300	PCC-4TH OF JULY	25,100.00	32,349.15	-	-	-	-	0.00%
01-83-90310	PUBLIC CELEBRATIONS - EVENTS	20,000.00	20,537.84	-	-	-	-	0.00%
	TOTAL OTHER SPECIAL	45,100.00	52,886.99	-	-	-	-	0.00%
OTHER SPECIAL								
01-83-90300	E 01-83-90300 PUBLIC CELEBRATIONS - 4TH OF JU	25,100.00	32,349.15	-	-	-	-	
	Fireworks - 4th of July							
	Ice Cream - 4th of July							
	Parade - 4th of July							
	Printing, advertising, supplies							
	Electricity & miscellaneous expenses							
	Community event sign							
01-83-90310	E 01-83-90310 PUBLIC CELEBRATIONS - EVENTS	20,000.00	20,537.84	-	-	-	-	
	Special Events (Moved to Tourism/Events Fund)							



Equipment Reserve Fund



2024 Budget

Equipment Reserve Fund (02)

ACCOUNT NUMBER	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 YTD 8/31/2023	2023 ESTIMATED	2024 BUDGET	% CHANGE BUDGET
REVENUES								
02-00-21102	PROPERTY TAX LEVY	275,000.00	275,000.00	-	-	-	-	0.00%
02-00-21115	FIRE INSURANCE TAX FROM STATE	-	-	-	-	-	-	0.00%
02-00-21121	INTERGOVERNMENTAL	-	-	-	-	-	-	0.00%
02-00-22504	POLICE DEPARTMENT GRANTS	-	-	-	-	-	40,000.00	0.00%
02-00-22505	FIRE DEPARTMENT GRANTS	-	52,882.50	-	52,882.50	52,882.50	2,000.00	0.00%
02-00-22510	POLICE EQUIPMENT GRANTS	-	-	-	-	-	-	0.00%
02-00-22512	DONATIONS - KOLISCH	-	-	-	-	-	20,000.00	0.00%
02-00-22520	FEDERAL GRANTS-FEMA	-	-	-	-	-	-	0.00%
02-00-22525	GRANTS COVID 19	270,000.00	-	485,238.00	-	485,238.00	780,589.00	60.87%
02-00-22706	INSURANCE PROCEEDS	-	-	-	-	-	-	0.00%
02-00-22801	INTEREST ON INVESTMENTS	-	-	-	-	-	-	0.00%
02-00-22968	OTHER REVENUES	33,071.00	80,951.45	33,071.00	47,885.48	65,000.00	65,000.00	96.55%
02-00-22971	EQUIPMENT REIMBURSEMENT	-	-	-	747.00	747.00	-	0.00%
02-00-22972	SALE OF EQUIPMENT POLICE	1,000.00	15,792.71	1,000.00	10,159.86	10,159.86	1,000.00	0.00%
02-00-22973	SALE OF EQUIPMENT FIRE	-	13,650.00	-	-	-	-	0.00%
02-00-22974	SALE OF EQUIPMENT DPW	29,000.00	24,310.00	5,000.00	4,865.00	4,865.00	5,000.00	0.00%
02-00-22975	CAPITAL LEASE PROCEEDS	-	-	-	-	-	-	0.00%
02-00-22976	FIRE EQUIP RENTAL PROCEEDS	-	-	-	-	-	-	0.00%
02-00-22998	PROCEEDS OF DEBT	-	-	-	-	-	-	0.00%
02-00-29900	OPER TRANS IN	-	-	-	-	-	-	0.00%
	TOTAL REVENUES	608,071.00	462,586.66	524,309.00	116,539.84	618,892.36	913,589.00	74.25%
EXPENDITURES								
02-10-83000	CAPITAL OUTLAY-EQUIPMENT ADMIN	146,750.00	88,377.04	17,000.00	11,332.71	11,332.71	32,616.00	91.86%
02-21-83000	CAPITAL OUTLAY-EQUIPMENT POLICE	166,000.00	173,290.43	115,528.00	85,173.00	119,728.00	237,142.00	105.27%
02-22-83000	CAPITAL OUTLAY-EQUIPMENT FIRE	270,000.00	12,278.46	270,000.00	52,882.50	52,882.50	307,550.00	13.91%
02-31-83000	CAPITAL OUTLAY-EQUIPMENT HLTH	-	-	-	-	-	-	0.00%
02-40-83000	CAPITAL OUTLAY-EQUIPMENT DPW	-	1,610.49	91,000.00	15,039.00	15,039.00	206,500.00	126.92%
02-41-83000	CAPITAL OUTLAY-EQUIPMENT SUPVR	-	4,642.00	-	-	-	-	0.00%
02-42-83000	CAPITAL OUTLAY-EQUIPMENT REFUSE	-	-	-	-	-	-	0.00%
02-43-83000	CAPITAL OUTLAY-EQUIPMENT RECYCLE	-	-	-	-	-	-	0.00%
02-51-83000	CAPITAL OUTLAY-EQUIPMENT LIBRARY	-	-	-	-	-	24,000.00	0.00%
02-53-83000	CAPITAL OUTLAY-EQUIPMENT PARKS	-	-	-	-	-	-	0.00%
02-63-83000	CAPITAL OUTLAY-I.T.	-	-	130,000.00	105,693.01	130,000.00	65,180.00	-49.86%
02-81-99900	OPER TRANS OUT	-	-	-	-	-	-	0.00%
	TOTAL EXPENDITURES	582,750.00	280,198.42	623,528.00	270,120.22	328,982.21	872,988.00	40.01%
	REVENUES EXCEEDING/(UNDER) EXPENDITURES	25,321.00	182,388.24	(99,219.00)	(153,580.38)	289,910.15	40,601.00	



2024 Budget

Equipment Reserve Fund (02)

ACCOUNT NUMBER	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 YTD 8/31/2023	2023 ESTIMATED	2024 BUDGET	% CHANGE BUDGET
OTHER FINANCING SOURCES (USES)		-		350,000.00	-	-		
RESERVE EQUIPMENT (CAPITAL OUTLAY PURCHASES)			-	-	-	-	-	
FUND BALANCE - BEGINNING OF YEAR		51,413.00	51,413.00	233,801.00	233,801.00	233,801.00	523,711.00	
FUND BALANCE - END OF YEAR		76,734.00	233,801.00	484,582.00	80,220.62	523,711.00	564,312.00	

VILLAGE MANAGER/BOARD

02-10-83000	CAPITAL OUTLAY-EQUIPMENT - VILLAGE HALL	146,750.00	88,377.04	17,000.00	11,332.71	11,332.71	32,616.00	
	Building Permit Archiving					11,332.71	10,000.00	
	Badger Book Clients (11)						22,616.00	

POLICE

02-21-83000	CAPITAL OUTLAY-EQUIPMENT - POLICE	166,000.00	173,290.43	115,528.00	85,173.00	119,728.00	237,142.00	
	Squad Cars (2) with Setup, Equipment and Graphics					119,728.00	131,897.00	
	Body Armor						5,000.00	
	Body Worn Cameras Replacement						80,245.00	
	Drone Program						20,000.00	

FIRE

02-22-83000	CAPITAL OUTLAY-EQUIPMENT - FIRE	270,000.00	12,278.46	270,000.00	52,882.50	52,882.50	307,550.00	
	Ambulance (Ordered in 2022, receive and pay for in 2024)					52,882.50	289,550.00	
	Genesis Extrication Spreader						18,000.00	



2024 Budget

Equipment Reserve Fund (02)

ACCOUNT NUMBER	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 YTD 8/31/2023	2023 ESTIMATED	2024 BUDGET	% CHANGE BUDGET
HEALTH DEPARTMENT								
02-31-83000	CAPITAL OUTLAY-EQUIPMENT - HEALTH	-	-	-	-	-	-	
	Equipment Reserve							
MACHINERY AND EQUIPMENT								
02-40-83000	CAPITAL OUTLAY-EQUIPMENT	-	1,610.49	91,000.00	15,039.00	15,039.00	206,500.00	
	Replace #154 - One Ton Dump/Plow (2005)					15,039.00	95,000.00	
	Replace #155 - One Ton Dump/Plow (2004)						95,000.00	
	Replace Dump Box for Truck #158						16,500.00	
DPW SUPERVISION								
02-41-83000	CAPITAL OUTLAY-EQUIP - DPW SUPERVISION	-	4,642.00	-	-	-	-	
	Equipment Reserve							
GARBAGE/RUBBISH COLLECTION								
02-42-83000	CAPITAL OUTLAY-EQUIP - GARBAGE	-	-	-	-	-	-	
RECYCLING								
02-43-83000	CAPITAL OUTLAY-EQUIP - RECYCLING	-	-	-	-	-	-	



2024 Budget

Equipment Reserve Fund (02)

ACCOUNT NUMBER	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 YTD 8/31/2023	2023 ESTIMATED	2024 BUDGET	% CHANGE BUDGET
LIBRARY								
02-51-83000	CAPITAL OUTLAY -EQUIP - LIBRARY	-	-	-	-	-	24,000.00	
	Self-Checkout Kiosks						24,000.00	
PARK AND RECREATION								
02-53-83000	CAPITAL OUTLAY-EQUIP - PARK & REC.	-	-	-	-	-	-	
I.T.								
02-63-83000	CAPITAL OUTLAY-EQUIP - I.T.	-	-	130,000.00	105,693.01	130,000.00	65,180.00	
	Workstation Replacements					130,000.00	21,000.00	
	Security Camera Refresh Cycle						7,500.00	
	Board Room A/V System						36,680.00	
02-81-99900	OPER TRANS OUT	-	-	-	-	-	-	



**2024 Budget
Capital Improvement Plans
Equipment Replacement Plan**

Equipment Name	2024	2025	2026	2027	2028	Note
VILLAGE HALL						
Building Permit Archiving	10,000	-	-	-	-	Carried over from 2023 Budget to complete project.
Badger Book Clients (11)	22,616	-	-	-	-	Initial \$7,118.85 paid in 2023.
Digital Document Archiving - Clerk Historical Files	-	10,000	10,000	10,000	-	
Digital Document Archiving - Large Plan Documents	-	-	10,000	10,000	10,000	
Subtotal Village Hall	32,616	10,000	20,000	20,000	10,000	
PUBLIC WORKS						
Vehicles						
Replace #154 - One Ton Dump/Plow (2005)	95,000	-	-	-	-	
Replace #155 - One Ton Dump/Plow (2004)	95,000	-	-	-	-	
Replace Boom/Lift Truck 60' (2004)	-	200,000	-	-	-	Moved from 2024.
Replace #126 - Water Utility Van (1999)	-	160,000	-	-	-	Paid by Water Utility.
Replace #131 - Dodge Pickup (2001)	-	-	50,000	-	-	Moved from 2025.
Replace #132 - Chevy Pickup (1993)	-	-	50,000	-	-	Moved from 2025.
Equipment						
Sweeper Head	13,000	-	-	-	-	Paid by Storm Water Utility.
Replace Dump Box for Truck #158	16,500	-	-	-	-	
Replace #146 - Toro Mower (2004)	-	-	-	20,000	-	Replace with Scag Turf Tiger II.
Replace #150 - Toro Triple Deck Mower (2009)	-	-	-	-	-	Planned for 2029 (\$90,000).
Replace #193 - Holder Tractor (2005)	-	-	-	-	150,000	Moved from 2027; split 50% Storm Water Utility.
Subtotal Public Works	219,500	360,000	100,000	20,000	150,000	
POLICE						
Vehicles						
Squad Cars (2) with Setup, Equipment and Graphics	131,897	134,535	137,226	139,970	142,770	2% inflationary increase estimated per year.
Equipment						
Body Armor	5,000	5,000	5,000	5,000	5,000	
Body Worn Cameras Replacement	80,245	-	-	-	-	\$40,000 grant requested.
Drone Program	20,000	-	-	-	-	Paid from Kolisch donation.
Flock Cameras	-	13,000	13,000	13,000	13,000	
Squad Cameras	-	88,000	-	-	-	
Portable Radios	-	318,966	-	-	-	
Generator Replacement	-	-	100,000	-	-	
Dispatch Consoles	-	-	-	610,793	-	Reflects Village of Greendale's portion.
Subtotal Police	237,142	559,501	255,226	768,763	160,770	
FIRE						
Vehicles						
Ambulance	289,550	344,787	-	-	-	Flex grant of \$54,365 toward ambulance in '25.




**2024 Budget
Capital Improvement Plans
Equipment Replacement Plan**

Equipment Name	2024	2025	2026	2027	2028	Note
Utility Truck, ARV	-	-	-	45,000	-	
Equipment						
Genesis Extrication Spreader	18,000	-	-	-	-	Use \$2,000 grant toward purchase.
Genesis Extrication Cutter	-	18,000	-	-	-	Use \$2,000 grant toward purchase.
Radios	-	300,000	-	-	-	
SCBA's, Facepieces and Bottles	-	200,000	-	-	-	Funded 80% by grants.
Lucas Devices	-	-	-	40,000	-	Funded 50% grants, 50% donations.
Subtotal Fire	307,550	862,787	-	85,000	-	
LIBRARY						
Self-Checkout Kiosks	24,000	-	-	-	-	
Subtotal Library	24,000	-	-	-	-	
I.T.						
Workstation Replacements	21,000	21,000	21,000	21,000	21,000	
Security Camera Refresh Cycle	7,500	7,500	7,500	7,500	7,500	
Board Room A/V System	36,680	-	-	-	-	First installment was paid in 2023.
Court Room A/V System	-	35,000	-	-	-	
Village SAN Replacement	-	20,000	-	-	-	
Village Gen10 Server Replacement	-	15,000	-	-	-	
Health Dep. Switches (3) Replacement	-	-	6,000	-	-	
Police Datacenter UPS Battery Replacement	-	-	6,000	-	-	
FortiGate Cluser Replacement	-	-	-	55,000	-	
Police SAN Replacement	-	-	-	-	21,682	
Police HPE DL380 Gen9 Server (ESX-1) S/N: MXQ705079X	-	-	-	-	11,318	
Police HPE DL380 Gen9 Server (ESX-3) S/N: MXQ809060C	-	-	-	-	11,318	
Police Switch Replacement	-	-	-	-	35,000	
Fire Switch Replacement	-	-	-	-	20,000	
Subtotal I.T.	65,180	98,500	40,500	83,500	127,819	
Total Budgeted Expenses	885,988	1,890,788	415,726	977,263	448,588	
Funding Source	2024	2025	2026	2027	2028	Total ('24-'28)
Water Utility Fund	-	160,000	-	-	-	160,000
Storm Water Utility Fund	13,000	-	-	-	75,000	88,000
Equipment Fund	872,988	1,730,788	415,726	977,263	373,588	4,370,353
	885,988	1,890,788	415,726	977,263	448,588	4,618,353

**2024 Budget
Capital Improvement Plans
Equipment Replacement Plan - Project Information Sheets (2024)**



Project or Equipment Name: Badger Book
Department/Section: Village Hall

Project or Equipment Name:	Badger Book
Estimated Cost:	\$22,616
Basis of Cost Estimate:	Quote
Funding Source:	Equipment Replacement Fund
Importance Rating (1-Low, 2-Medium, 3-High/Critical):	3
Description:	The "Badger Book" is electronic poll book hardware and software that is specific to Wisconsin elections practices and statutes. The Badger Book is the only electronic poll book software created with direct WisVote (Statewide Voter Registration System) integration. Badger Books within the polling place connect securely to each other, but do not connect to the internet or any other network outside the polling place.
Justification of Need:	Reduction in staff time, cost savings, increased efficiency on Election Day and improvement in data quality.
Photograph(s) of Existing Conditions (if applicable):	N/A
Photograph(s) of Proposed Project or Equipment (if available):	
More information - Provide web link(s) for more information about specific products/items and specifications.	https://elections.wi.gov/elections/badger-books

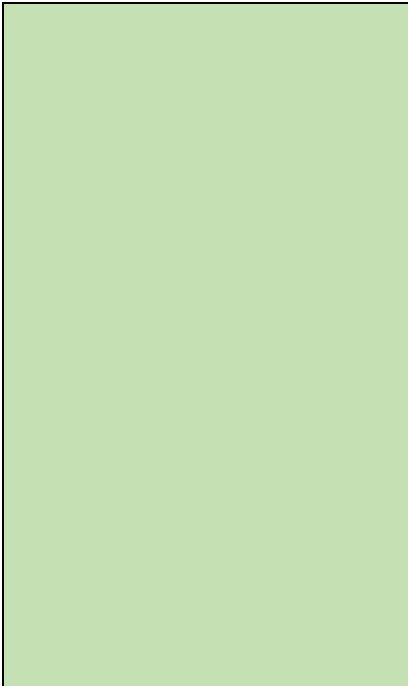
**2024 Budget
Capital Improvement Plans
Equipment Replacement Plan - Project Information Sheets (2024)**



Project of Equipment Name: Replace #154 - One Ton Dump/Plow (2005)
Department/Section: Public Works

Estimated Cost:	\$95,000
Basis of Cost Estimate:	Quote
Funding Source:	Equipment Replacement Fund
Importance Rating (1-Low, 2-Medium, 3-High/Critical):	3
Description:	Truck #154 is a 2005 Dump Truck that the department uses for plowing and day-to-day tasks. This truck is scheduled for replacement in 2024. The quote attached includes a plow but no slater. The amount requested covers the cost of a Salt Dog slater (\$7,000.00).
Justification of Need:	Dump trucks are a vital part of our department's tasks. We use these for emergency plowing, deliveries, pickups, events, etc. Having safe working vehicles for DPW tasks is a must. This provides residents with efficient service and keeping our employees safe while doing so.
Photograph(s) of Existing Conditions (if applicable):	

**2024 Budget
Capital Improvement Plans
Equipment Replacement Plan - Project Information Sheets (2024)**



Photograph(s) of Proposed Project or Equipment (if available):



**2024 Budget
Capital Improvement Plans
Equipment Replacement Plan - Project Information Sheets (2024)**



More information - Provide web link(s) for more information about specific products/items and specifications.

Quote on file

**2024 Budget
Capital Improvement Plans
Equipment Replacement Plan - Project Information Sheets (2024)**





Project or Equipment Name: Replace #155 - One Ton Dump/Plow (2004)

Department/Section: Public Works

Estimated Cost:	\$95,000
Basis of Cost Estimate:	Quote
Funding Source:	Equipment Replacement Fund
Importance Rating (1-Low, 2-Medium, 3-High/Critical):	3
Description:	Truck #155 is a 2004 Dump Truck that the department uses for plowing and day-to-day tasks. This truck is scheduled for replacement in 2024. The quote attached includes a plow but no slater. The amount requested covers the cost of a Salt Dog slater. (\$7,000.00).
Justification of Need:	Dump trucks are a vital part of our department's tasks. We use these for emergency plowing, deliveries, pickups, events, etc. Having safe working vehicles for DPW tasks is a must. This provides residents with efficient service and keeping our employees safe while doing so.
Photograph(s) of Existing Conditions (if applicable):	

**2024 Budget
Capital Improvement Plans
Equipment Replacement Plan - Project Information Sheets (2024)**



	
<p>Photograph(s) of Proposed Project or Equipment (if available):</p>	
<p>More information - Provide web link(s) for more information about specific products/items and specifications.</p>	<p>Quote on file</p>

**2024 Budget
Capital Improvement Plans
Equipment Replacement Plan - Project Information Sheets (2024)**



Project or Equipment Name: Sweeper Head

Department/Section: Public Works

Estimated Cost:	\$13,000
Basis of Cost Estimate:	Quote
Funding Source:	Storm Water Utility
Importance Rating (1-Low, 2-Medium, 3-High/Critical):	3
Description:	The Sweeper Head is the part of the sweeper that is located under the chassis and holds the vacuum to suck up debris.
Justification of Need:	The pick-up head for the sweeper is showing signs of deterioration. We have a regenerative sweeper, where as a blade of air blows the material to be swept up off the surface and then is sucked up into a hopper. This causes a sand blasting effect that is wearing out the sweeper's pick-up head. The metal is becoming thinner and showing signs of pitting. The attachment areas for the curtains are starting to bend and deform because of the thinning of the material. These curtains are vital to the sweeper's ability to seal the pick-up head to the sweeping surface, ensuring the debris under the head will remain there to be sucked into the hopper. Replacement is necessary to ensure the sweeper is operating efficiently.
Photograph(s) of Existing Conditions (if applicable):	Not available.
Photograph(s) of Proposed Project or Equipment (if available):	Not available.
More information - Provide web link(s) for more information about specific products/items and specifications.	Quote on file

**2024 Budget
Capital Improvement Plans
Equipment Replacement Plan - Project Information Sheets (2024)**



Project or Equipment Name: Replace Dump Box for Truck #158

Department/Section: Public Works

Estimated Cost:	\$16,500
Basis of Cost Estimate:	Quote
Funding Source:	Equipment Replacement Fund
Importance Rating (1-Low, 2-Medium, 3-High/Critical):	3
Description:	Truck #158 is a 2010 Chevy 3500. This truck is still in good working condition, but the dump box has rusted out due to salt. Truck #158 is not due for replacement yet but will require the box to be replaced for safe working conditions.
Justification of Need:	Truck #158 is a dump truck used for all tasks associated with the DPW. We use this truck for plowing, utility work, hauling, etc. Having safe working dump trucks is a very important part of completing DPW tasks efficiently and safely.
Photograph(s) of Existing Conditions (if applicable):	

**2024 Budget
Capital Improvement Plans
Equipment Replacement Plan - Project Information Sheets (2024)**



Photograph(s) of Proposed Project or Equipment (if available):	Not available
More information - Provide web link(s) for more information about specific products/items and specifications.	Quote on file

**2024 Budget
Capital Improvement Plans
Equipment Replacement Plan - Project Information Sheets (2024)**



Project or Equipment Name: Squad Cars (2) with Setup, Equipment and Graphics
Department/Section: Police

Estimated Cost:	\$131,897: \$92,098 for Squad Car / \$1,030 graphics / \$ 38,769 equipment & set up
Basis of Cost Estimate:	Quote
Funding Source:	Equipment Replacement Fund
Importance Rating (1-Low, 2-Medium, 3-High/Critical):	3
Description:	Replacement of 2 squad cars with equipment, set-up and graphics. Prior squad equipment does not transfer over to new vehicles. The price of squad cars is based on the unofficial "contract pricing" sheet with an additional \$4,000 for add-ons. This does not take into account any possible discount pricing we may receive from Ford. Squad equipment pricing is based on a 2023 quote with an additional 8% increase for 2024.
Justification of Need:	Squad cars are essential tools for Officer response and are run 24/7/365.
Photograph(s) of Existing Conditions (if applicable):	Not available
Photograph(s) of Proposed Project or Equipment (if available):	Not available
More information - Provide web link(s) for more information about specific products/items and specifications.	Quote on file

**2024 Budget
Capital Improvement Plans
Equipment Replacement Plan - Project Information Sheets (2024)**



Project or Equipment Name: Squad Cars (2) with Setup, Equipment and Graphics
Department/Section: Police

Estimated Cost:	\$5,000
Basis of Cost Estimate:	Quote
Funding Source:	Equipment Replacement Fund; Federal grant 50% match
Importance Rating (1-Low, 2-Medium, 3-High/Critical):	3 (contractual)
Description:	Replacement of personal body armor per Union contract. 2 vests (\$1,000 each) are due for replacement in 2024. Additional may be needed.
Justification of Need:	Mandatory equipment per Department Policy and Union Contract.
Photograph(s) of Existing Conditions (if applicable):	Not available
Photograph(s) of Proposed Project or Equipment (if available):	Not available
More information - Provide web link(s) for more information about specific products/items and specifications.	Quote on file

**2024 Budget
Capital Improvement Plans
Equipment Replacement Plan - Project Information Sheets (2024)**



Project or Equipment Name: Body Worn Cameras Replacement
Department/Section: Police

Estimated Cost:	\$80,245
Basis of Cost Estimate:	Quote
Funding Source:	Equipment Replacement Fund; 50% grant match requested
Importance Rating (1-Low, 2-Medium, 3-High/Critical):	3
Description:	Our body worn cameras are end-of-life and will no longer be serviced after 2023. We looked at 2 different solutions through Motorola, one being housed on a server and one being a cloud-based solution. Our quotes were limited to Motorola as that is the only system that will work with our current squad camera system as they are a joint system. The quote for \$107,765 is the server-based system with an initial 2024 cost of \$80,245. The remainder of the four-year cost is broken out in a yearly subscription fee which reaches our total of \$107,765.
Justification of Need:	Our body worn cameras are end-of-life and though they are not mandatory they are strongly suggested by the State. The ability to have body cameras assists the officers in every daily task and contacts with citizens. The cameras also protect the Village from potential liability and frivolous lawsuits.
Photograph(s) of Existing Conditions (if applicable):	Not available
Photograph(s) of Proposed Project or Equipment (if available):	Not available
More information - Provide web link(s) for more information about specific products/items and specifications.	Quote on file

**2024 Budget
Capital Improvement Plans
Equipment Replacement Plan - Project Information Sheets (2024)**



Project or Equipment Name: Drone Program

Department/Section: Police


Estimated Cost:	\$80,245
Basis of Cost Estimate:	Discussions with vendors
Funding Source:	Donation (Kolisch family)
Importance Rating (1-Low, 2-Medium, 3-High/Critical):	2
Description:	Greendale Police Department in 2024 plans to implement our first ever Drone Program. This program will be funded through the Kolisch donations.
Justification of Need:	A drone program will allow us to track suspects, observe events in real time from above, and locate missing or lost citizens. We utilize our neighboring jurisdiction's drone programs frequently.
Photograph(s) of Existing Conditions (if applicable):	Not available
Photograph(s) of Proposed Project or Equipment (if available):	Not available
More information - Provide web link(s) for more information about specific products/items and specifications.	Not available.

**2024 Budget
Capital Improvement Plans
Equipment Replacement Plan - Project Information Sheets (2024)**



Project or Equipment Name: Extrication Spreader

Department/Section: Fire

Estimated Cost:	\$18,000
Basis of Cost Estimate:	Quote
Funding Source:	Capital equipment fund; \$2,000 grant
Importance Rating (1-Low, 2-Medium, 3-High/Critical):	3
Description:	Staff recommends replacing battery-powered extrication equipment, including the spreader in 2024 and cutter in 2025. There are 3 different models, and each model has two options. We should stay away from the 28V battery models because they do not have upgrades. The 18V batteries have new technology that with the NFIRS reports due to the state, the 18V models will record when the tool was used, the spreading width, pulling distance and highest and lowest pulling force used. Staff is requesting the middle version of the Genesis series of spreaders, S49-SLi. The 18V batteries will be compatible with other tools we have, sawzall, lights and hopefully future purchases.
Justification of Need:	We currently use hydraulic tools that are starting to fail. They are outdated, take up too much room on our trucks and do not have the updated technology that is going to be required.
Photograph(s) of Existing Conditions (if applicable):	Not available
Photograph(s) of Proposed Project or Equipment (if available):	
More information - Provide web link(s) for more information about specific products/items and specifications.	Not available.

**2024 Budget
Capital Improvement Plans
Equipment Replacement Plan - Project Information Sheets (2024)**



Project or Equipment Name: Self-Checkout Kiosks

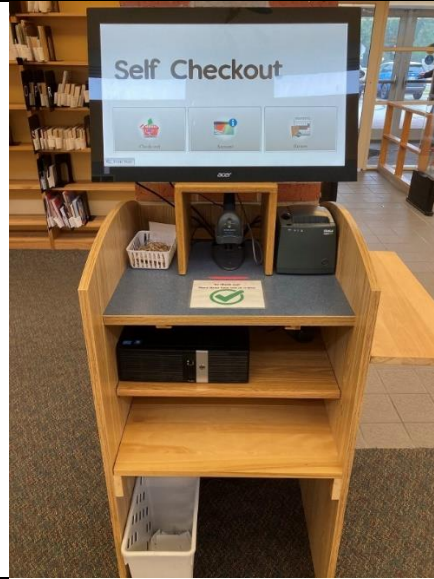
Department/Section: Library

Estimated Cost:	\$24,000
Basis of Cost Estimate:	Quote
Funding Source:	Capital equipment fund
Importance Rating (1-Low, 2-Medium, 3-High/Critical):	3
Description:	Replace two self-checkout kiosks that are network security risks, both now 10 years old.
Justification of Need:	<p>All equipment using Village network must have ability to receive current security patches and updates. Current self-checkout kiosk equipment runs Windows 7, no longer receives security support from Windows or from the original equipment manufacturer. Though still functioning properly, the useful life of this hardware has been exhausted and can no longer be upgraded or repaired.</p> <p>Self-checkout hardware and software is extremely specialized. Few vendors worldwide provide interoperable equipment. This request is based on the costliest of potential vendors and our existing equipment - Bibliotheca. Other vendors include FETechnologies, Meescan, and Envisionware. Quotes will be requested for those alternate vendors that have their equipment in use within the MCFLS system as well.</p> <p>50% of customer checkouts are completed by the self-check machines, greatly increasing staff efficiency since installed in 2013. If not replaced and patrons return to staff-managed checkout, our library must continue to process materials that are self-check-ready since over three quarters of MCFLS libraries use RFID-enabled materials management.</p>

**2024 Budget
Capital Improvement Plans
Equipment Replacement Plan - Project Information Sheets (2024)**



Photograph(s) of Existing Conditions (if applicable):



Photograph(s) of Proposed Project or Equipment (if available):



**2024 Budget
Capital Improvement Plans
Equipment Replacement Plan - Project Information Sheets (2024)**



More information - Provide web link(s) for more information about specific products/items and specifications.

<https://www.shopbrodart.com/Library-School-Equipment/Security-Equipment/Self-Check/ /bibliotheca-selfCheck-500-Full-Height-Kiosk/>

An aerial night photograph of a school building, showing a paved walkway, a set of stairs, and a flagpole. The image is dimly lit, with some lights visible on the building and surrounding area. A large, semi-transparent green rectangle is overlaid in the center, containing the text 'School-Police Fund' in white, bold, serif font. A faint, circular seal is visible in the background behind the text.

School-Police Fund

2024 Budget



School-Police Fund (03)

ACCOUNT NUMBER	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 YTD 8/31/2023	2023 ESTIMATED	2024 BUDGET	% CHANGE BUDGET
REVENUES								
03-00-21102	PROPERTY TAX LEVY	32,000.00	32,000.00	61,877.00	61,876.99	61,877.00	59,192.84	-4.34%
03-00-22508	GRNDL SCHL DNTN JUVE	180,100.00	175,269.13	185,630.00	90,562.47	180,100.00	177,578.52	-4.34%
03-00-22801	INTEREST ON INVESTMENTS	-	-	-	-	-	-	0.00%
03-00-29900	OPER TRANS IN	-	-	-	-	47,377.31	-	0.00%
	TOTAL REVENUES	212,100.00	207,269.13	247,507.00	152,439.46	289,354.31	236,771.36	-4.34%
EXPENDITURES								
03-21-42100	SALARIES - REGULAR	159,100.00	168,892.81	171,749.00	111,590.16	171,749.38	172,576.36	0.48%
03-21-42300	SALARIES - OVERTIME	6,000.00	8,968.37	5,000.00	8,189.06	10,000.00	5,000.00	0.00%
03-21-45100	HEALTH INSURANCE	27,200.00	25,459.93	31,700.00	20,709.32	31,700.00	18,000.00	-43.22%
03-21-45200	LIFE INSURANCE	200.00	192.82	130.00	92.92	140.00	140.00	7.69%
03-21-46100	SOCIAL SECURITY	10,237.00	10,766.16	10,959.00	7,213.63	11,269.00	11,010.00	0.47%
03-21-46200	WRS EMPE/EMPR	20,588.00	22,243.82	23,756.00	16,098.27	24,428.00	25,820.00	8.69%
03-21-46300	MEDICARE	2,394.00	2,517.99	2,563.00	1,687.08	2,636.00	2,575.00	0.47%
03-21-47100	UNIFORM ALLOWANCE	1,150.00	-	1,150.00	-	-	1,150.00	0.00%
03-21-59500	PUBLIC LIABILITY INS	4,500.00	-	-	-	-	-	0.00%
03-21-92900	MISCELLANEOUS	500.00	-	500.00	-	-	500.00	0.00%
	TOTAL EXPENDITURES	231,869.00	239,041.90	247,507.00	165,580.44	251,922.38	236,771.36	-4.34%
	REVENUES EXCEEDING/(UNDER) EXPENDITURES	(19,769.00)	(31,772.77)	-	(13,140.98)	37,431.93	-	
	OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-	
	FUND BALANCE - BEGINNING OF YEAR	(5,659.16)	(5,659.16)	(37,431.93)	(37,431.93)	(37,431.93)	-	
	FUND BALANCE - END OF YEAR	(25,428.16)	(37,431.93)	(37,431.93)	(50,572.91)	-	-	
SCHOOL-POLICE								
03-21-42100	E 03-21-42100 SALARIES - REGULAR	159,100.00	168,892.81	171,749.00	111,590.16	171,749.38	172,576.36	
	School Liaison Officer Salary					171,749.38	172,576.36	

2024 Budget



School-Police Fund (03)

ACCOUNT NUMBER	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 YTD 8/31/2023	2023 ESTIMATED	2024 BUDGET	% CHANGE BUDGET
03-21-42300	E 03-21-42300 SALARIES - OVERTIME	6,000.00	8,968.37	5,000.00	8,189.06	10,000.00	5,000.00	
	Overtime					10,000.00	5,000.00	
03-21-45100	E 03-21-45100 HEALTH INSURANCE	27,200.00	25,459.93	31,700.00	20,709.32	31,700.00	18,000.00	
	Premiums for employees in the Police Department					31,700.00	18,000.00	
03-21-45200	E 03-21-45200 LIFE INSURANCE	200.00	192.82	130.00	92.92	140.00	140.00	
	Group insurance for employees					140.00	140.00	
03-21-46100	E 03-21-46100 SOCIAL SECURITY	10,237.00	10,766.16	10,959.00	7,213.63	11,269.00	11,010.00	
	Village contributes 6.2% of salaries					11,269.00	11,010.00	
03-21-46200	E 03-21-46200 RETIREMENT CONTRIBUTION	20,588.00	22,243.82	23,756.00	16,098.27	24,428.00	25,820.00	
	Village contributes 14.54% for Sworn Personnel					24,428.00	25,820.00	
03-21-46300	E 03-21-46300 MEDICARE	2,394.00	2,517.99	2,563.00	1,687.08	2,636.00	2,575.00	
	Village contributes 1.45% of all salaries up to the maximum required by law					2,636.00	2,575.00	
03-21-47100	E 03-21-47100 UNIFORM ALLOWANCE	1,150.00	-	1,150.00	-	-	1,150.00	
	Juvenile Officer uniforms						1,150.00	
03-21-59500	E 03-21-59500 PUBLIC LIABILITY INSURANCE	4,500.00	-	-	-	-	-	
03-21-92900	E 03-21-92900 MISCELLANEOUS	500.00	-	500.00	-	-	500.00	
	School Liaison Supplies						500.00	

HISTORIC DOWNTOWN GREENDALE

Debt Service Fund

2024 Budget



Debt Service Fund (04)

ACCOUNT NUMBER	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 YTD 8/31/2023	2023 ESTIMATED	2024 BUDGET	% CHANGE BUDGET
REVENUES								
04-00-21102	PROPERTY TAX LEVY	1,132,907.44	1,132,907.43	1,170,741.00	1,170,741.00	1,160,997.51	1,169,188.00	-0.13%
04-00-22801	INTEREST ON INVESTMENTS	-	-	-	-	-	-	0.00%
04-00-24104	SINKING FUND - DEBT RETIREMENT	-	-	-	-	-	-	0.00%
04-00-24200	PREMIUM ON DEBT ISSUE	-	35,089.87	-	-	-	-	0.00%
04-00-29900	OPER TRANS IN	2,063,510.00	2,145,669.73	2,147,638.00	359,593.77	5,995,596.25	743,172.50	-65.40%
04-00-30000	BOND PROCEEDS	-	-	-	-	-	-	0.00%
	TOTAL REVENUES	3,196,417.44	3,313,667.03	3,318,379.00	1,530,334.77	7,156,593.76	1,912,360.50	-42.37%
EXPENDITURES								
04-21-71000	2021 STATE TRUST FUND LOAN PRIN	86,809.78	110,284.58	88,523.00	92,003.78	92,003.78	91,112.00	2.92%
04-22-71000	2022 GO BONDS PRINCIPLE	260,000.00	-	210,000.00	204,750.00	204,750.00	220,000.00	4.76%
04-18-71000	2018 STATE TRUST FUND LN PRINCIPAL	86,397.18	86,397.18	90,069.00	90,069.06	90,069.06	93,867.00	4.22%
04-41-71000	PRINCIPAL- TIF #1	130,000.00	130,000.00	135,000.00	-	135,000.00	140,000.00	3.70%
04-42-71000	PRINCIPAL- TIF #2	1,140,000.00	1,140,000.00	1,190,000.00	-	5,145,000.00	-	-100.00%
04-44-71000	PRINCIPAL - TIF #4	160,000.00	160,000.00	160,000.00	100,000.00	160,000.00	160,000.00	0.00%
04-45-71000	PRINCIPAL- TIF #5	145,000.00	145,000.00	145,000.00	-	145,000.00	155,000.00	6.90%
04-16-71000	PRINCIPAL - 2016A BONDS	490,000.00	490,000.00	500,000.00	500,000.00	500,000.00	510,000.00	2.00%
04-21-72000	2021 STATE TRUST FUND LOAN INT	28,688.55	5,213.75	26,976.00	23,494.55	23,494.55	24,387.00	-9.60%
04-36-72000	2021 Taxable NAN	-	82,159.73	86,738.00	43,368.77	86,737.50	86,737.50	0.00%
04-22-72000	INTEREST - 2022 BONDS	59,525.81	68,664.06	142,259.00	72,918.56	142,765.88	135,806.00	-4.54%
04-18-72000	2018 STATE TRUST FUND LOAN INTEREST	18,501.12	18,501.12	14,829.00	14,829.24	14,829.24	11,031.00	-25.61%
04-41-72000	INTEREST - TIF #1	68,560.00	68,560.00	63,198.00	31,598.75	63,197.50	57,460.00	-9.08%
04-42-72000	INTEREST - TIF #2	256,832.50	256,832.50	214,082.00	107,041.25	107,041.25	-	-100.00%
04-44-72000	INTEREST - TIF #4	91,270.00	91,270.00	86,485.00	44,017.50	86,485.00	81,625.00	-5.62%
04-45-72000	INTEREST - TIF #5	71,847.50	71,847.50	67,135.00	33,567.50	67,135.00	62,350.00	-7.13%
04-16-72000	INTEREST - 2016A BONDS	102,985.00	102,985.00	98,085.00	49,042.50	93,085.00	82,985.00	-15.39%
	TOTAL EXPENDITURES	3,196,417.44	3,027,715.42	3,318,379.00	1,406,701.46	7,156,593.76	1,912,360.50	-42.37%
	REVENUES EXCEEDING/(UNDER) EXPENDITURES	-	285,951.61	-	123,633.31	-	-	
	OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-	
	FUND BALANCE - BEGINNING OF YEAR	542,811.97	542,811.97	828,763.58	828,763.58	828,763.58	828,763.58	
	FUND BALANCE - END OF YEAR	542,811.97	828,763.58	828,763.58	952,396.89	828,763.58	828,763.58	

2024 Budget



Debt Service Fund (04)

ACCOUNT NUMBER	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 YTD 8/31/2023	2023 ESTIMATED	2024 BUDGET	% CHANGE BUDGET
	PRINCIPAL ON LONG-TERM DEBT	2,498,206.96	2,261,681.76	2,518,592.00	986,822.84	6,471,822.84	1,369,979.00	
04-21-71000	2021 State Trust Fund Loan	86,809.78	110,284.58	88,523.00	92,003.78	92,003.78	91,112.00	
04-22-71000	2022 GO Bond Issue	260,000.00	-	210,000.00	204,750.00	204,750.00	220,000.00	
04-18-71000	2018 State Trust Fund Loan	86,397.18	86,397.18	90,069.00	90,069.06	90,069.06	93,867.00	
04-41-71000	TIF #1 2011A Bond Issue	130,000.00	130,000.00	135,000.00	-	135,000.00	140,000.00	
04-42-71000	TIF #2 2011B Bond Issue	1,140,000.00	1,140,000.00	1,190,000.00	-	5,145,000.00	-	
04-44-71000	TIF #4 2018B Bond Issue & TIF #4 2016B Bond Issue	160,000.00	160,000.00	160,000.00	100,000.00	160,000.00	160,000.00	
04-45-71000	TIF #5 2018C Bond Issue	145,000.00	145,000.00	145,000.00	-	145,000.00	155,000.00	
04-16-71000	2016 GO Bond Issue	490,000.00	490,000.00	500,000.00	500,000.00	500,000.00	510,000.00	
	INTEREST ON LONG-TERM DEBT	698,210.48	766,033.66	799,787.00	419,878.62	684,770.92	542,381.50	
04-21-72000	2021 State Trust Fund Loan	28,688.55	5,213.75	26,976.00	23,494.55	23,494.55	24,387.00	
04-36-72000	2021 Taxable NAN	-	82,159.73	86,738.00	43,368.77	86,737.50	86,737.50	
04-22-72000	2022 GO Bond Issue	59,525.81	68,664.06	142,259.00	72,918.56	142,765.88	135,806.00	
04-18-72000	2018 State Trust Fund Loan	18,501.12	18,501.12	14,829.00	14,829.24	14,829.24	11,031.00	
04-41-72000	TIF #1 2011A Bond Issue	68,560.00	68,560.00	63,198.00	31,598.75	63,197.50	57,460.00	
04-42-72000	TIF #2 2011B Bond Issue	256,832.50	256,832.50	214,082.00	107,041.25	107,041.25	-	
04-44-72000	TIF #4 2018B Bond Issue & TIF #4 2016B Bond Issue	91,270.00	91,270.00	86,485.00	44,017.50	86,485.00	81,625.00	
04-45-72000	TIF #5 2018C Bond Issue	71,847.50	71,847.50	67,135.00	33,567.50	67,135.00	62,350.00	
04-16-72000	2016 GO Bond Issue	102,985.00	102,985.00	98,085.00	49,042.50	93,085.00	82,985.00	



Refuse & Recycling Fund

2024 Budget



Refuse & Recycling Fund (05)

ACCOUNT NUMBER	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 YTD 8/31/2023	2023 ESTIMATED	2024 BUDGET	% CHANGE BUDGET
REVENUES								
05-00-21102	PROPERTY TAX LEVY	-	-	-	-	-	-	0.00%
05-00-22503	STATE RECYCLING GRANT	-	-	55,000.00	54,590.91	55,000.00	55,000.00	0.00%
05-00-22801	INTEREST ON INVESTMENTS	-	-	-	-	-	-	0.00%
05-00-22930	YARD WASTE REVENUE	1,000.00	490.00	1,000.00	795.00	795.00	1,000.00	0.00%
05-00-22931	RECYCLING REVENUES D.P.W.	140,482.00	140,587.62	253,120.00	126,669.77	253,120.00	271,200.00	7.14%
05-00-22941	REC CARDBOARD	-	33,150.56	15,000.00	-	-	-	-100.00%
05-00-22942	REC METAL SCRAP	17,000.00	17,946.45	25,000.00	33,937.63	38,000.00	20,000.00	-20.00%
05-00-22943	REC SINGLE STREAM COMINGLED	-	-	-	-	-	-	0.00%
05-00-22944	REC WASTE OIL	-	-	-	-	-	-	0.00%
05-00-22945	REC MULCH	2,500.00	945.00	950.00	575.00	575.00	1,000.00	5.26%
05-00-22946	REC ELECTRONICS	5,000.00	8,040.00	10,000.00	5,635.00	6,500.00	7,000.00	-30.00%
05-00-22950	REFUSE CARTS REVENUE	-	-	-	-	-	-	0.00%
05-00-22955	RECYCLING BIN REVENUE	50,000.00	2,132.50	-	1,609.80	2,000.00	-	0.00%
05-00-22957	TEXTILE RECYCLING REVENUE	-	-	-	-	-	-	0.00%
05-00-27000	FORFEITED DISCOUNTS	1,500.00	1,573.44	1,500.00	949.53	1,000.00	1,000.00	-33.33%
	TOTAL REVENUES	217,482.00	204,865.57	361,570.00	224,762.64	356,990.00	356,200.00	-1.49%
EXPENDITURES								
05-42-57300	GARBAGE DISPOSAL	130,000.00	130,075.08	-	-	-	-	0.00%
05-43-42100	SALARIES - REGULAR	48,000.00	36,729.48	116,675.00	49,365.16	81,830.57	134,096.32	14.93%
05-43-42200	SALARIES - TEMPORARY	-	1,087.00	5,900.00	11,655.00	20,543.00	7,200.00	22.03%
05-43-42300	SALARIES - OVERTIME	-	439.10	5,900.00	3,831.01	5,000.00	5,500.00	
05-43-45100	HEALTH INSURANCE	22,000.00	2,579.42	25,300.00	7,588.27	21,000.00	29,100.00	15.02%
05-43-45200	LIFE INSURANCE	-	29.98	100.00	58.14	110.00	110.00	10.00%
05-43-46100	SOCIAL SECURITY	2,976.00	1,907.86	7,234.00	3,215.18	5,073.50	8,313.97	14.93%
05-43-46200	RETIREMENT CONTRIBUTION	3,120.00	2,023.87	7,934.00	3,445.70	5,564.00	7,366.00	-7.16%
05-43-46300	MEDICARE	696.00	460.78	1,692.00	908.13	1,187.00	1,548.00	-8.51%
05-43-47100	UNIFORM ALLOWANCE	-	-	275.00	-	350.00	1,548.00	462.91%
05-43-51200	MAINTENANCE EQUIPMENT	-	-	26,500.00	38,586.66	40,000.00	25,000.00	
05-43-57350	RECYCLE CARTS	-	-	-	-	-	500.00	0.00%
05-43-57400	RECYCLING DISPOSAL	26,000.00	58,927.29	142,026.00	27,205.14	80,000.00	125,671.75	-11.51%
05-43-65510	GASOLINE AND OIL	-	-	13,750.00	9,942.52	13,750.00	12,950.00	-5.82%
05-43-92900	MISCELLANEOUS	-	-	1,000.00	128.00	1,000.00	1,000.00	0.00%
05-90-84000	BILLING/COLL/ACCOUNTING EXP	-	1,830.89	-	-	1,000.00	1,000.00	0.00%
	TOTAL EXPENDITURES	232,792.00	236,090.75	354,286.00	155,928.91	276,408.07	360,904.04	1.87%
	REVENUES EXCEEDING/(UNDER) EXPENDITURES	(15,310.00)	(31,225.18)	7,284.00	68,833.73	80,581.93	(4,704.04)	

2024 Budget



Refuse & Recycling Fund (05)

ACCOUNT NUMBER	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 YTD 8/31/2023	2023 ESTIMATED	2024 BUDGET	% CHANGE BUDGET
OTHER FINANCING SOURCES (USES)								
			-	-	-	-	-	
FUND BALANCE - BEGINNING OF YEAR								
		(34,242.34)	(34,242.34)	(65,467.52)	(65,467.52)	(65,467.52)	15,114.41	
FUND BALANCE - END OF YEAR								
		(49,552.34)	(65,467.52)	(58,183.52)	3,366.21	15,114.41	10,410.37	
REFUSE & RECYCLING FUND								
05-42-57300	E 05-42-57300 GARBAGE DISPOSAL	130,000.00	130,075.08	-	-	-	-	
	Refuse disposal							
RECYCLING								
05-43-42100	E 05-43-42100 SALARIES - REGULAR	48,000.00	36,729.48	116,675.00	49,365.16	81,830.57	134,096.32	
	Regular employees(Includes 100% Fulltime Employee 10% Director 50% Foreman) Clerk-Treasurer Staff Time					81,830.57	106,751.08	27,345.24
05-43-42200	E 05-43-42200 SALARIES - TEMPORARY	-	1,087.00	5,900.00	11,655.00	20,543.00	7,200.00	
	Temporary summer employees					10,543.00	7,200.00	
05-43-42300	E 05-43-42300 SALARIES - OVERTIME	-	439.10	5,900.00	3,831.01	5,000.00	5,500.00	
						5,000.00	5,500.00	
05-43-45100	E 05-43-45100 HEALTH INSURANCE	22,000.00	2,579.42	25,300.00	7,588.27	21,000.00	29,100.00	
	Allocation of DPW health insurance costs					21,000.00	29,100.00	
05-43-45200	E 05-43-45200 LIFE INSURANCE	-	29.98	100.00	58.14	110.00	110.00	
	Group insurance for employees					110.00	110.00	

2024 Budget



Refuse & Recycling Fund (05)

ACCOUNT NUMBER	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 YTD 8/31/2023	2023 ESTIMATED	2024 BUDGET	% CHANGE BUDGET
05-43-46100	E 05-43-46100 SOCIAL SECURITY	2,976.00	1,907.86	7,234.00	3,215.18	5,073.50	8,313.97	
	Village contributes 6.2% of salaries					5,073.50	8,313.97	
05-43-46200	E 05-43-46200 RETIREMENT CONTRIBUTION	3,120.00	2,023.87	7,934.00	3,445.70	5,564.00	7,366.00	
	Village retirement contributions					5,564.00	7,366.00	
05-43-46300	E 05-43-46300 MEDICARE	696.00	460.78	1,692.00	908.13	1,187.00	1,548.00	
	Village Medicare payments of 1.45% of wages paid					1,187.00	1,548.00	
05-43-47100	E 05-43-47100 UNIFORM ALLOWANCE	-	-	275.00	-	350.00	350.00	
						350.00	350.00	
05-43-51200	E 01-43-51200 MAINTENANCE EQUIPMENT	-	-	26,500.00	38,586.66	40,000.00	25,000.00	
	Equipment parts & tools					10,016.06	25,000.00	
	Complete packing unit floor replacement and cylinders					29,983.94		
05-43-57350	E 05-43-57350 RECYCLE CARTS	-	-	-	-	-	500.00	
	Purchase of recycle carts						500.00	
05-43-57400	RECYCLING DISPOSAL	26,000.00	58,927.29	142,026.00	27,205.14	80,000.00	125,671.75	
	Container Rental					80,000.00		
	Recycling Processing Fee						90,000.00	
	Container Truck lease Payment (25%)						12,321.75	
	Refrigerant Disposal (24 collections @ \$150)						3,600.00	
	Glass Disposal Fee (230 Ton @-\$25.00/Ton)						5,750.00	
	Recycling Grant							
	Leaf Grinding (2 Grinds @ \$8000/Grind Charged to Storm)						(16,000.00)	
	Yard Waste Grinding						30,000.00	

2024 Budget



Refuse & Recycling Fund (05)

ACCOUNT NUMBER	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 YTD 8/31/2023	2023 ESTIMATED	2024 BUDGET	% CHANGE BUDGET
05-43-65510	E 05-43-65510 GASOLINE AND OIL (3500 Gallons Deisel @ \$3.70)	-	-	13,750.00	9,942.52	13,750.00	12,950.00	
						13,750.00	12,950.00	
05-43-92900	E 05-43-92900 MISCELLANEOUS Rainwear, boots, gloves	-	-	1,000.00	128.00	1,000.00	1,000.00	
						1,000.00	1,000.00	
05-90-84000	BILLING/COLL/ACCOUNTING EXP Rainwear, boots, gloves	-	1,830.89	-	1,226.28	1,200.00	1,200.00	
						1,200.00	1,200.00	



Health Fund

2024 Budget



Health Fund (06)

ACCOUNT NUMBER	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 YTD 8/31/2023	2023 ESTIMATED	2024 BUDGET	% CHANGE BUDGET
REVENUES								
06-00-21102	PROPERTY TAX LEVY	191,696.84	191,696.84	199,900.00	199,900.00	199,900.00	205,900.00	3.00%
06-00-29900	OPER TRANS IN/OUT	-	52,948.62	-	-	(52,948.62)	-	0.00%
GRANT REVENUES								
06-00-22525	COVID 19 GRANTS	-	-	-	-	-	-	0.00%
06-00-22561	61 BIOTERRORISM PREPAREDNESS	-	-	-	-	-	-	0.00%
06-00-22562	62 MCH 159320	8,549.00	(2,313.00)	6,000.00	3,402.00	6,183.00	5,500.00	-8.33%
06-00-22563	63 IMMUNIZATION-CONTRCT 155020	5,422.00	2,681.00	6,000.00	1,675.00	5,898.00	5,000.00	-16.67%
06-00-22564	64 PHEP PUB HEALTH EMERG PREP	30,998.00	31,121.00	-	-	-	-	0.00%
06-00-22565	65 PH WRKFRC GR155812 360 REV	63,900.00	32,470.00	34,000.00	8,923.00	14,183.00	-	-100.00%
06-00-22566	66 CONS CONTRACTS PHHS PREVENT	8,791.00	683.00	-	-	-	-	0.00%
06-00-22567	67 LEAD 155720	755.00	(1.00)	750.00	793.00	949.00	800.00	6.67%
06-00-22568	68 BIOT PREPARE CITIES READ	3,552.00	1,062.00	-	-	-	-	0.00%
06-00-22569	DPH-PHEP-COVID19	31,121.00	(17,509.00)	-	-	-	-	0.00%
06-00-22570	70 IMM COVID SUPP3 CONS 155809	43,200.00	23,558.00	15,000.00	1,666.00	6,000.00	13,000.00	-13.33%
06-00-22571	71 COMM DISEASE CTRL & PREV	3,100.00	2,210.00	-	3,100.00	-	-	0.00%
06-00-22572	72 PARTNERSHIP FOR SUCCESS	21,000.00	21,378.00	21,000.00	5,615.00	21,000.00	21,000.00	0.00%
06-00-22573	73 ARPA COVID RECOVERY 155811	28,000.00	40,225.00	120,000.00	20,195.00	158,945.34	134,629.66	12.19%
06-00-22574	74 ELC CARES COVID19 155802	12,500.00	-	-	-	-	-	0.00%
06-00-22575	75 DRUG FREE COMMUNITY	125,000.00	104,934.92	125,000.00	47,675.26	155,000.00	140,000.00	12.00%
06-00-22577	77 COMMUNICABLE DISEASE 155800	-	890.00	3,100.00	-	3,100.00	3,000.00	-3.23%
06-00-22578	78 PHHS GRANT 159220	-	3,767.00	3,100.00	-	3,800.00	3,800.00	22.58%
06-00-22579	79 MKE CO SUPPORT	-	32,186.05	-	-	36,800.00	-	0.00%
06-00-22580	80 PHEP 155015	-	22,667.00	30,000.00	2,523.00	30,000.00	30,000.00	0.00%
06-00-22581	81 CRI 155190	-	10,024.00	2,400.00	195.00	4,100.00	2,900.00	20.83%
06-00-22582	82 QUALITATIVE DATA 155815	-	1,134.00	-	5,661.00	9,000.00	1,000.00	0.00%
06-00-22583	83 HEALTHY BRAIN INITIATIVE	-	-	35,609.00	28,000.00	28,000.00	7,609.00	-78.63%
06-00-22584	84 MED WISE	-	-	-	3,193.20	5,500.00	-	0.00%
06-00-22585	PHI GRANT 155820	-	-	-	-	17,400.00	25,000.00	0.00%
06-00-22924	MISC HEALTH SERVICE REVENUES	-	2,250.30	500.00	808.65	1,000.00	1,000.00	100.00%
06-00-22926	06 HEALTH DEPT GRANTS	-	608.00	2,500.00	-	500.00	2,000.00	-20.00%
06-00-22976	76 COVID ELC CARES 155806	44,000.00	70,709.00	10,000.00	-	-	-	-100.00%
	SUBTOTAL GRANT REVENUES	429,888.00	384,735.27	414,959.00	133,425.11	507,358.34	396,238.66	-4.51%
	TOTAL REVENUES	621,584.84	629,380.73	614,859.00	333,325.11	654,309.72	602,138.66	-2.07%

2024 Budget



Health Fund (06)

ACCOUNT NUMBER	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 YTD 8/31/2023	2023 ESTIMATED	2024 BUDGET	% CHANGE BUDGET
EXPENDITURES								
06-31-42100	SALARIES - REGULAR	341,997.00	107,691.39	286,153.00	84,181.86	335,031.49	327,575.20	14.48%
06-31-42200	SALARIES - TEMPORARY	3,000.00	14,744.42	156,314.00	3,206.20	56,742.00	102,208.00	-34.61%
06-31-42300	SALARIES - OVERTIME	3,000.00	1,053.55	3,000.00	-	-	750.00	-75.00%
06-31-45100	HEALTH INSURANCE	89,000.00	19,276.67	51,100.00	9,730.70	55,100.00	66,300.00	29.75%
06-31-45200	LIFE INSURANCE	900.00	4,063.44	750.00	267.31	750.00	850.00	13.33%
06-31-46100	SOCIAL SECURITY	21,575.81	7,300.20	27,620.00	5,222.55	24,289.96	26,693.06	-3.36%
06-31-46200	WRS EMPE/EMPR	22,619.80	7,510.06	28,955.00	5,943.65	26,640.60	29,706.79	2.60%
06-31-46300	MEDICARE	22,445.81	1,787.81	6,459.00	1,221.38	5,680.72	6,242.73	-3.35%
06-31-47100	UNIFORM ALLOWANCE	575.00	293.85	575.00	228.00	250.00	575.00	0.00%
06-31-47200	AUTOMOBILE ALLOWANCE	1,200.00	232.29	500.00	207.64	300.00	375.00	-25.00%
06-31-51200	MAINTENANCE EQUIPMENT	2,000.00	618.22	2,000.00	520.50	650.00	1,500.00	-25.00%
06-31-52200	PRINTING AND ADVERTISING	900.00	638.95	800.00	35.00	150.00	400.00	-50.00%
06-31-54900	OTHER PROFESSIONAL	19,950.00	15,652.00	29,548.00	11,333.32	20,000.00	21,900.00	-25.88%
06-31-55100	OFFICE SUPPLIES	2,700.00	776.21	2,400.00	108.88	350.00	1,555.00	-35.21%
06-31-55200	TELECOMMUNICATION	3,000.00	633.83	1,000.00	249.37	870.00	1,700.00	70.00%
06-31-56100	DUES AND PUBLICATIONS	2,975.00	904.34	2,335.00	1,545.00	2,000.00	2,385.00	2.14%
06-31-57100	UTILITIES	5,800.00	6,330.03	5,800.00	3,722.11	4,500.00	5,800.00	0.00%
06-31-61100	MAINT SUPPLIES-BUILDING	950.00	645.40	1,050.00	216.51	350.00	400.00	-61.90%
06-31-65400	MEDICAL AND LAB SUPPLIES	8,270.00	2,790.06	6,500.00	1,910.40	2,100.00	3,750.00	-42.31%
06-31-92900	MISCELLANEOUS	1,375.00	3,231.28	2,000.00	229.98	1,928.80	1,472.88	-26.36%
06-62-22562	MATERNAL CHILD HLTH-CONS	-	8,492.97	-	6,325.06	-	-	0.00%
06-63-22563	IMMUNIZA CONTRACT 155020	-	8,386.42	-	4,352.48	517.78	-	0.00%
06-64-22564	BIOT FOCUS A PLAN	-	17,056.19	-	-	-	-	0.00%
06-65-22565	PH WORKFORCE GRANT 15581	-	51,084.99	-	14,181.15	1,261.64	-	0.00%
06-66-22566	CONS CONTR PHHS PREV 159	-	667.64	-	-	186.08	-	0.00%
06-67-22567	CHILD LEAD POISON PREV 1	-	1,751.78	-	1,043.52	-	-	0.00%
06-68-22568	BIOT PREP REDINESS 43574	-	5,081.55	-	-	-	-	0.00%
06-69-22569	DPH-PHEP COVID 19 155801	-	341.03	-	-	-	-	0.00%
06-70-22570	IMM COVID SUPP3 CONS 155809 460	-	17,286.67	-	3,288.21	-	-	0.00%
06-71-22571	COMM DISEASE CTRL & PREV	-	-	-	-	203.19	-	0.00%
06-72-22572	PARTN FOR SUCCESS SAMHSA	-	26,612.83	-	16,305.02	8,645.40	-	0.00%
06-73-22573	ARPA COVID RECOVERY FUND 155811 460	-	43,270.67	-	46,926.44	55,883.40	-	0.00%
06-74-22574	ELC CARES COVID19 155802	-	7,097.75	-	-	-	-	0.00%
06-75-22575	DFC DRUG FREE COMMUNITY	-	135,051.58	-	90,406.49	36,158.00	-	0.00%
06-76-22576	COVID ELC CARES 155806	-	61,108.16	-	505.56	-	-	0.00%
06-77-22577	COMMUNICABLE DISEASE	-	4,502.71	-	3,523.80	203.19	-	0.00%
06-78-22578	PHHS GRANT	-	4,118.15	-	4,467.58	186.08	-	0.00%

2024 Budget



Health Fund (06)

ACCOUNT NUMBER	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 YTD 8/31/2023	2023 ESTIMATED	2024 BUDGET	% CHANGE BUDGET
06-79-22579	ADRC GRANT	-	20,634.42	-	28,836.63	8,713.20	-	0.00%
06-80-22580	BIOT FOCUS A PLANNING	-	12,082.07	-	9,731.60	-	-	0.00%
06-81-22581	BIOT PREPARE CRI	-	2,288.82	-	2,240.09	-	-	0.00%
06-82-22582	QUALITATIVE DATA GRANT	-	4,091.50	-	14,527.24	4,668.20	-	0.00%
06-83-22583	HEALTHY BRAIN INITIATIVE	-	2,198.83	-	17,048.19	-	-	0.00%
06-84-22584	MED WISE	-	-	-	5,000.00	-	-	0.00%
06-85-22585	PFI GRANT	-	-	-	-	-	-	0.00%
	TOTAL EXPENDITURES	554,233.42	629,380.73	614,859.00	398,789.42	654,309.72	602,138.66	-2.07%
	REVENUES EXCEEDING/(UNDER) EXPENDITURES	67,351.42	-	-	(65,464.31)	0.00	(0.00)	
	OTHER FINANCING SOURCES (USES)		-	-	-	-	-	
	FUND BALANCE - BEGINNING OF YEAR	-	-	-	-	-	0.00	
	FUND BALANCE - END OF YEAR	67,351.42	-	-	(65,464.31)	0.00	0.00	
06-31-42100	E 06-31-42100 SALARIES - REGULAR	341,997.00	107,691.39	286,153.00	84,181.86	335,031.49	327,575.20	
	Public Health Director/Health Officer (PHO)					80,961.49	89,502.40	
	Public Health Manager (PHM)					71,760.00	74,630.40	
	Public Health Nurse (PHN)					73,050.00	75,982.40	
	Public Health Generalist (PHG)/Adm. Asst.					54,060.00	56,222.00	
	Public Health Strategist (PHS) x 6 mo. in 2024					55,200.00	31,238.00	
	*grant revenue supports 50% of all positions							
06-31-42200	E 06-31-42200 SALARIES - TEMPORARY	3,000.00	14,744.42	156,314.00	3,206.20	56,742.00	102,208.00	
	Public Health Specialist - DFC (PHS-DFC) 0.6					33,842.00	42,244.80	
	Public Health Case Manager (PHN/CM) 0.5					20,700.00	37,315.20	
	Limited Term Employee- PHN/Health Educator					2,200.00		
	Public Health Strategist (PHS) x 6 mo. in 2024						22,648.00	
06-31-42300	E 06-31-42300 SALARIES - OVERTIME	3,000.00	1,053.55	3,000.00	-	-	750.00	
							750.00	

2024 Budget



Health Fund (06)

ACCOUNT NUMBER	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 YTD 8/31/2023	2023 ESTIMATED	2024 BUDGET	% CHANGE BUDGET
06-31-45100	E 06-31-45100 HEALTH INSURANCE	89,000.00	19,276.67	51,100.00	9,730.70	55,100.00	66,300.00	
	Health Insurance Premiums					55,100.00	66,300.00	
06-31-45200	E 06-31-45200 LIFE INSURANCE	900.00	4,063.44	750.00	267.31	750.00	850.00	
	Group insurance for employees					750.00	850.00	
06-31-46100	E 06-31-46100 SOCIAL SECURITY	21,575.81	7,300.20	27,620.00	5,222.55	24,289.96	26,693.06	
	Village contributes 6.2% of salaries					24,289.96	26,693.06	
06-31-46200	E 06-31-46200 RETIREMENT CONTRIBUTION	22,619.80	7,510.06	28,955.00	5,943.65	26,640.60	29,706.79	
	Village retirement contributions					26,640.60	29,706.79	
06-31-46300	E 06-31-46300 MEDICARE	22,445.81	1,787.81	6,459.00	1,221.38	5,680.72	6,242.73	
	Reported separately from Social Security at 1.45%					5,680.72	6,242.73	
06-31-47100	E 06-31-47100 UNIFORM ALLOWANCE	575.00	293.85	575.00	228.00	250.00	575.00	
	Branded Public Health Apparel					250.00	575.00	
06-31-47200	E 06-31-47200 AUTOMOBILE ALLOWANCE	1,200.00	232.29	500.00	207.64	300.00	375.00	
	PHN screening clinics					300.00	75.00	
	Conferences and meetings						100.00	
	PHN/CM home visits						200.00	
06-31-51200	E 06-31-51200 MAINTENANCE-EQUIPMENT	2,000.00	618.22	2,000.00	520.50	650.00	1,500.00	
	Generator and vaccine coolers and storage maintenance					650.00	750.00	
	Computer and office equipment/programs						500.00	
	Fire extinguisher, AED, etc.						250.00	

2024 Budget



Health Fund (06)

ACCOUNT NUMBER	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 YTD 8/31/2023	2023 ESTIMATED	2024 BUDGET	% CHANGE BUDGET
06-31-52200	E 06-31-52200 PRINTING AND ADVERTISING	900.00	638.95	800.00	35.00	150.00	400.00	
	Clinic records, forms, client education					150.00	200.00	
	Public Health promotional materials						200.00	
06-31-54900	E 06-31-54900 OTHER PROFESSIONAL	19,950.00	15,652.00	29,548.00	11,333.32	20,000.00	21,900.00	
	Mosquito control - West Nile Virus					20,000.00	3,000.00	
	Environmental Health Services Contract (non-agent)						16,900.00	
	Memory Café Costs						500.00	
	CHIP workgroups						1,500.00	
06-31-55100	E 06-31-55100 OFFICE SUPPLIES	2,700.00	776.21	2,400.00	108.88	350.00	1,555.00	
	Postage					350.00	155.00	
	Office supplies						400.00	
	Board of Health supplies and materials						200.00	
	Rhyme monthly printer expenses						800.00	
06-31-55200	E 06-21-55200 TELECOMMUNICATIONS	3,000.00	633.83	1,000.00	249.37	870.00	1,700.00	
	Cellular telephone charges					870.00	1,700.00	
06-31-56100	E 06-31-56100 DUES AND PUBLICATIONS	2,975.00	904.34	2,335.00	1,545.00	2,000.00	2,385.00	
	Wisconsin Public Health Association dues					2,000.00	300.00	
	Wisconsin Public Health Association - annual conference						500.00	
	American Public Health Association dues						250.00	
	National Association of City and County Health Officers						260.00	
	Wisconsin Association of Local Health Depts. and Boards						275.00	
	Meetings, workshops, in-services for PHNs						500.00	
	Certified Health Education Specialist renewal						75.00	
	PHN license renewal (every 2 years)						225.00	
06-31-57100	E 06-31-57100 UTILITIES	5,800.00	6,330.03	5,800.00	3,722.11	4,500.00	5,800.00	
	Telephone, electricity, water, gas (based on sq ft - 17% of building utilities)					4,500.00	5,800.00	

2024 Budget



Health Fund (06)

ACCOUNT NUMBER	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 YTD 8/31/2023	2023 ESTIMATED	2024 BUDGET	% CHANGE BUDGET
06-31-61100	E 06-31-61100 MAINT SUPPLIES-BUILDING	950.00	645.40	1,050.00	216.51	350.00	400.00	
	Cleaning supplies					350.00	100.00	
	Carpet and furniture cleaning and miscellaneous						100.00	
	Window cleaning						200.00	
06-31-65400	E 06-31-65400 MEDICAL AND LAB SUPPLIES	8,270.00	2,790.06	6,500.00	1,910.40	2,100.00	3,750.00	
	Vaccines (+ Federal excise tax)					2,100.00	1,500.00	
	Sharps disposal (contract for disposal)						750.00	
	General clinic and lab supplies						1,000.00	
	Screening Equipment calibration and repairs						500.00	
06-31-92900	E 06-31-92900 MISCELLANEOUS	1,375.00	3,231.28	2,000.00	229.98	1,928.80	1,472.88	
	Miscellaneous public health materials, supplies, and programs incentives for participation/recruitment					1,928.80	1,472.88	
06-62-22562	MATERNAL CHILD HLTH-CONS	-	8,492.97	-	6,325.06	-	-	
	Increasing community engagement and equity with all populations in our community- especially women, children, and families.							
06-63-22563	IMMUNIZA CONTRACT 155020	-	8,386.42	-	4,352.48	517.78	-	
	Monitor childhood vaccination rates for vaccine preventable diseases, provide education and outreach regarding childhood vaccinations and assist with school required vaccinations.					517.78		

2024 Budget



Health Fund (06)

ACCOUNT NUMBER	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 YTD 8/31/2023	2023 ESTIMATED	2024 BUDGET	% CHANGE BUDGET
06-64-22564	BIOT FOCUS A PLAN Review, develop, update local public health preparedness plans.	-	17,056.19	-	-	-	-	
06-65-22565	PH WORKFORCE GRANT 15581 Develop, promote, and support the public health workforce and public health efforts through infrastructure, workforce development, and diversity/health equity.	-	51,084.99	-	14,181.15	1,261.64	-	
06-66-22566	CONS CONTR PHHS PREV 159 Supports capacity building and core service development in various areas focusing on infrastructure development activities, such as modeling collaborative leadership and policy development, assuring fiscal and administrative integrity, developing and enhancing partnerships, consultation, training, and technical assistance.	-	667.64	-	-	186.08	-	
06-67-22567	CHILD LEAD POISON PREV 1 GHD required to administer and enforce statute for childhood lead poisoning and prevention including prevention of exposure, treatment, care coordination, and surveillance.	-	1,751.78	-	1,043.52	-	-	
06-68-22568	BIOT PREP REDINESS 43574 Cities readiness initiative (CRI) is a federally funded program designed to enhance preparedness in the nation's largest population centers, where nearly 60% of the population resides, to effectively respond to large public health emergencies needing life-saving medicines and medical supplies.	-	5,081.55	-	-	-	-	

2024 Budget



Health Fund (06)

ACCOUNT NUMBER	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 YTD 8/31/2023	2023 ESTIMATED	2024 BUDGET	% CHANGE BUDGET
06-69-22569	DPH-PHEP COVID 19 155801 Used to support HD activities that align with any prioritized COVID-19 activities in the Public Health Emergency Preparedness capability domains including; 1. incident management for early crisis response, 2. jurisdictional recovery, 3. information management, 4. countermeasures and mitigation, 5. surge management, 6. bio surveillance.	-	341.03	-	-	-	-	
06-70-22570	IMM COVID SUPP3 CONS 155809 460 To support COVID-19 response activities including staff time for providing immunization focused education and communication, as well as activities related to working with HCP, schools, and mass vaccination clinics to resume or increase vaccine delivery in a safe manner.	-	17,286.67	-	3,288.21	-	-	
06-71-22571	COMM DISEASE CTRL & PREV To support communicable disease control and prevention activities	-	-	-	-	203.19	-	
06-72-22572	PARTN FOR SUCCESS SAMHSA To prevent the onset and reduce the progression of substance abuse and its related problems while strengthening prevention capacity and infrastructure at the community and state level.	-	26,612.83	-	16,305.02	8,645.40	-	
06-73-22573	ARPA COVID RECOVERY FUND 155811 460 To be used to respond to COVID-19 pandemic or its negative impacts and to ensure workers are able to perform essential work.	-	43,270.67	-	46,926.44	55,883.40	-	

2024 Budget



Health Fund (06)

ACCOUNT NUMBER	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 YTD 8/31/2023	2023 ESTIMATED	2024 BUDGET	% CHANGE BUDGET
06-74-22574	ELC CARES COVID19 155802 To provide resources to support conducting surveillance to detect transmission that may be occurring in the community. Supports staffing and resources	-	7,097.75	-	-	-	-	
06-75-22575	DFC DRUG FREE COMMUNITY Strengthening infrastructure among local partners to create and sustain a reduction in local youth substance use.	-	135,051.58	-	90,406.49	36,158.00	-	
06-76-22576	COVID ELC CARES 155806 To provide resources to conduct disease investigation and contact tracing. Activities can include efforts to maintain and enhance ability to aggressively identify cases, conduct contact tracing, and follow up, as well as implement recommended containment measures.	-	61,108.16	-	505.56	-	-	
06-77-22577	COMMUNICABLE DISEASE To support communicable disease control, education, and follow-up	-	4,502.71	-	3,523.80	203.19	-	
06-78-22578	PHHS GRANT Supports capacity building and core service development in various areas focusing on infrastructure development activities, such as modeling collaborative leadership and policy development, assuring fiscal and administrative integrity, developing and enhancing partnerships, consultation, training, and technical assistance.	-	4,118.15	-	4,467.58	186.08	-	

2024 Budget



Health Fund (06)

ACCOUNT NUMBER	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 YTD 8/31/2023	2023 ESTIMATED	2024 BUDGET	% CHANGE BUDGET
06-79-22579	ADRC GRANT	-	20,634.42	-	28,836.63	8,713.20	-	
	Milwaukee County Aging and Disability Resource Center funding- Focus on eliminating/reducing barriers to covid vaccines, information, and other covid testing and treatment. Increase access for those with disabilities or older adults.					8,713.20		
	Increase access for those with disabilities or order adults							
06-80-22580	BIOT FOCUS A PLANNING	-	12,082.07	-	9,731.60	-	-	
	Review, develop, update local public health preparedness plans.							
06-81-22581	BIOT PREPARE CRI	-	2,288.82	-	2,240.09	-	-	
	Cities Readiness Initiative (CRI) is a federally funded program designed to enhance preparedness in the nation's largest population centers, where nearly 60% of the population resides, to effectively respond to large public health emergencies needing life-saving medicines and medical supplies.							
06-82-22582	QUALITATIVE DATA GRANT	-	4,091.50	-	14,527.24	4,668.20	-	
	Funding to support data collection and analysis from diverse populations in the community to better understand perceptions of public health in Greendale.					4,668.20		

2024 Budget



Health Fund (06)

ACCOUNT NUMBER	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 YTD 8/31/2023	2023 ESTIMATED	2024 BUDGET	% CHANGE BUDGET
06-83-22583	HEALTHY BRAIN INITIATIVE	-	2,198.83	-	17,048.19	-	-	
	Risk reduction factors to preventing dementia							
06-84-22584	MED WISE	-	-	-	5,000.00	-	-	
	Goal of enhancing older adults' communication skills to access medication information and services to manage their medications safely and effectively.				5,000.00			
06-85-22585	PHI GRANT	-	-	-	-	-	-	
	Develop, promote, and support the public health workforce and public health efforts through infrastructure, workforce development, and diversity/health equity.							

GREENDALE COMMUNITY LEARNING CENTER

LIBRARY • PARK & REC • HEALTH

Library Fund

2024 Budget



Library Fund (07)

ACCOUNT NUMBER	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 YTD 8/31/2023	2023 ESTIMATED	2024 BUDGET	% CHANGE BUDGET
REVENUES								
07-00-21102	PROPERTY TAX LEVY	607,360.00	607,360.00	631,654.00	631,654.00	631,654.00	639,500.00	1.24%
07-00-21123	LIBRARY - MCFLS RECIP	12,300.00	15,388.18	35,312.00	35,382.94	35,382.94	30,200.00	-14.48%
07-00-22515	DONATIONS LIBRARY	13,000.00	22,625.17	13,000.00	17,990.61	20,000.00	17,000.00	30.77%
07-00-22525	CARES ACT REVENUE- COVID	-	-	-	-	-	-	0.00%
07-00-22958	LIBRARY COPIER SALES	4,500.00	5,215.69	5,200.00	3,080.62	5,200.00	5,200.00	0.00%
07-00-22959	LIBRARY FINES	12,000.00	12,876.98	12,000.00	8,580.32	12,000.00	12,000.00	0.00%
07-00-22960	LIBRARY BOOK CHARGES	1,500.00	2,204.88	2,000.00	1,319.01	2,000.00	2,000.00	0.00%
07-00-22965	CLC REVENUES	-	-	-	-	-	-	0.00%
07-00-22968	OTHER REVENUES	1,200.00	1,058.67	1,200.00	1,052.31	1,200.00	1,200.00	0.00%
07-00-29900	OPER TRANS IN/OUT	-	-	-	-	-	-	0.00%
	TOTAL REVENUES	651,860.00	666,729.57	700,366.00	699,059.81	707,436.94	707,100.00	0.96%
EXPENDITURES								
07-51-42100	SALARIES - REGULAR	247,400.00	247,898.66	257,100.00	169,046.44	257,100.00	267,500.00	4.05%
07-51-42200	SALARIES - TEMPORARY	148,000.00	152,803.57	158,300.00	105,272.49	168,000.00	167,200.00	5.62%
07-51-42300	SALARIES - OVERTIME	-	-	-	47.46	100.00	-	0.00%
07-51-45100	HEALTH INSURANCE	56,600.00	59,410.77	57,205.00	35,525.52	57,205.00	55,500.00	-2.98%
07-51-45200	LIFE INSURANCE	470.00	408.68	470.00	303.98	470.00	500.00	6.38%
07-51-46100	SOCIAL SECURITY	18,562.80	18,876.01	19,431.00	12,913.21	26,356.20	20,305.00	4.50%
07-51-46200	WRS EMPE/EMPR	19,461.00	20,682.80	17,483.00	14,961.86	17,483.00	18,458.00	5.58%
07-51-46300	MEDICARE	5,733.30	5,528.24	6,023.00	3,749.04	6,166.00	6,303.15	4.65%
07-51-51200	OPERATING EQUIPMENT	10,800.00	13,760.53	16,200.00	9,896.41	16,200.00	16,000.00	-1.23%
07-51-53920	MCFLS COMPUTER CONTRACT	25,500.00	23,232.00	17,279.00	19,865.00	19,865.00	17,700.00	2.44%
07-51-55000	COMMUNICATIONS	1,050.00	467.81	1,050.00	129.78	1,050.00	1,250.00	19.05%
07-51-55100	OFFICE SUPPLIES	8,800.00	8,915.57	8,800.00	4,249.89	8,800.00	8,800.00	0.00%
07-51-56100	MEMBERSHIP DUES	1,200.00	125.00	1,200.00	100.00	1,000.00	1,200.00	0.00%
07-51-56300	TRAINING	3,100.00	3,283.43	3,100.00	2,272.24	2,300.00	3,100.00	0.00%
07-51-56500	ADULT BOOKS	15,000.00	16,337.37	15,000.00	10,792.13	15,000.00	15,000.00	0.00%
07-51-56501	YOUNG ADULT BOOKS	1,500.00	1,191.32	1,500.00	1,045.03	1,500.00	1,500.00	0.00%
07-51-56502	ADULT AUDIO BOOKS	600.00	611.45	600.00	422.92	600.00	600.00	0.00%
07-51-56503	ADULT LARGE PRINT	1,000.00	237.64	1,000.00	742.99	1,000.00	1,000.00	0.00%
07-51-56504	YOUTH BOOKS	15,000.00	15,938.76	15,000.00	9,833.60	15,000.00	15,000.00	0.00%
07-51-56505	YOUTH MEDIA	-	-	-	-	-	-	0.00%
07-51-56506	SERIALS	5,000.00	6,601.85	5,800.00	5,623.05	5,800.00	5,800.00	0.00%
07-51-56508	MCFLS DATABASES	9,300.00	7,967.00	9,922.00	10,643.00	10,700.00	10,500.00	5.83%
07-51-57100	UTILITIES	26,250.00	28,836.61	26,250.00	16,956.26	26,250.00	28,000.00	6.67%

2024 Budget



Library Fund (07)

ACCOUNT NUMBER	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 YTD 8/31/2023	2023 ESTIMATED	2024 BUDGET	% CHANGE BUDGET
07-51-61100	MAINT SUPPLIES-BUILDING	8,100.00	9,196.68	8,100.00	6,067.27	8,100.00	8,100.00	0.00%
07-51-75023	LIBRARY - MCFLS RECIP EXP	6,000.00	5,219.68	6,000.00	3,083.83	6,000.00	6,000.00	0.00%
07-51-75028	LIB DONATION PURCHASE	13,000.00	24,179.90	13,000.00	13,704.70	20,000.00	17,000.00	30.77%
07-51-75031	LIBRARY PROGRAMS	3,000.00	4,746.13	3,000.00	4,459.02	6,000.00	6,000.00	100.00%
07-51-83000	CAPITAL OUTLAY-EQUIPMENT	8,800.00	9,312.69	8,800.00	2,262.37	4,000.00	8,800.00	0.00%
07-51-92900	MISCELLANEOUS	1,200.00	741.13	1,200.00	234.31	1,200.00	1,200.00	0.00%
	TOTAL EXPENDITURES	660,427.10	686,511.28	678,813.00	464,203.80	703,245.20	708,316.15	4.35%
	REVENUES EXCEEDING/(UNDER) EXPENDITURES	(8,567.10)	(19,781.71)	21,553.00	234,856.01	4,191.74	(1,216.15)	
	OTHER FINANCING SOURCES (USES)			-	-	-	-	
	FUND BALANCE - BEGINNING OF YEAR**	31,206.86	31,206.86	11,425.15	11,425.15	11,425.15	15,616.89	
	FUND BALANCE - END OF YEAR	22,639.76	11,425.15	32,978.15	246,281.16	15,616.89	14,400.74	
LIBRARY								
07-51-42100	E 07-51-42100 SALARIES - REGULAR	247,400.00	247,898.66	257,100.00	169,046.44	257,100.00	267,500.00	
	Library Director					257,100.00	83,000.00	
	Librarian: Youth Services, YA and Adult Services						184,500.00	
07-51-42200	E 07-51-42200 SALARIES - TEMPORARY	148,000.00	152,803.57	158,300.00	105,272.49	168,000.00	167,200.00	
	Library Clerks (part-time over 1,200 hours)					168,000.00	60,000.00	
	Library Clerks (part-time under 1,200 hours)						72,000.00	
	Reference Associate Part-time						22,200.00	
	Library Pages						13,000.00	
07-51-42300	E 07-51-42300 SALARIES - OVERTIME	-	-	-	47.46	100.00	-	
	Librarians (Village events)					100.00		
	Library Clerks (Village events)							

2024 Budget



Library Fund (07)

ACCOUNT NUMBER	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 YTD 8/31/2023	2023 ESTIMATED	2024 BUDGET	% CHANGE BUDGET
07-51-45100	E 07-51-45100 HEALTH INSURANCE	56,600.00	59,410.77	57,205.00	35,525.52	57,205.00	55,500.00	
	Health insurance - full-time employees					57,205.00	55,500.00	
07-51-45200	E 07-51-45200 LIFE INSURANCE	470.00	408.68	470.00	303.98	470.00	500.00	
	Life insurance					470.00	500.00	
07-51-46100	E 07-51-46100 SOCIAL SECURITY	18,562.80	18,876.01	19,431.00	12,913.21	26,356.20	20,305.00	
	Village contributes 6.2% of salaries					26,356.20	20,305.00	
07-51-46200	E 07-51-46200 RETIREMENT CONTRIBUTION	19,461.00	20,682.80	17,483.00	14,961.86	17,483.00	18,458.00	
	Retirement contribution for Library personnel					17,483.00	18,458.00	
07-51-46300	E 01-51-46300 MEDICARE	5,733.30	5,528.24	6,023.00	3,749.04	6,166.00	6,303.15	
	Village Medicare payments of 1.45% of wages paid					6,166.00	6,303.15	
07-51-51200	E 07-51-51200 MAINTENANCE-EQUIPMENT	10,800.00	13,760.53	16,200.00	9,896.41	16,200.00	16,000.00	
	RFID security maintenance					16,200.00		
	Photocopier maintenance/lease/fees						7,000.00	
	Public Computer/Print Management						500.00	
	MCFLS Notifications (TNS, Forms, Postage)						1,800.00	
	Upgrades/Repairs: PC hard/software, capital equip, MCFLS Tech						3,500.00	
	Software: Calendar, productivity, management						3,200.00	
07-51-53920	E 07-51-53920 MCFLS COMPUTER CONTRACT	25,500.00	23,232.00	17,279.00	19,865.00	19,865.00	17,700.00	
	Innovative Interfaces Software Maintenance					19,865.00	8,700.00	
	OCLC shared cataloging costs						9,000.00	
07-51-55100	E 07-51-55100 OFFICE SUPPLIES	8,800.00	8,915.57	8,800.00	4,249.89	8,800.00	8,800.00	
	Circulation/Processing: RFID tags, covers, labels					8,800.00	6,800.00	
	General Office Supplies						2,000.00	

2024 Budget



Library Fund (07)

ACCOUNT NUMBER	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 YTD 8/31/2023	2023 ESTIMATED	2024 BUDGET	% CHANGE BUDGET
07-51-55000	E 07-51-55000 COMMUNICATIONS	1,050.00	467.81	1,050.00	129.78	1,050.00	1,250.00	
	Printing					1,050.00	700.00	
	Directory Listing, Website						350.00	
	Postage: non notification						200.00	
07-51-56100	E 07-51-56100 DUES AND PUBLICATIONS	1,200.00	125.00	1,200.00	100.00	1,000.00	1,200.00	
	Dues and conferences					1,000.00	1,200.00	
07-51-56300	07-51-56300 TRAINING	3,100.00	3,283.43	3,100.00	2,272.24	2,300.00	3,100.00	
	Staff continuing education, life safety certifications					2,300.00	3,100.00	
	Mileage							
07-51-56500	07-51-56500 ADULT BOOKS	15,000.00	16,337.37	15,000.00	10,792.13	15,000.00	15,000.00	
	Supplemented by Library Donation Expenses					15,000.00	15,000.00	
07-51-56501	07-51-56501 YOUNG ADULT BOOKS	1,500.00	1,191.32	1,500.00	1,045.03	1,500.00	1,500.00	
	Supplemented by MCFLS Reciprocate Expenses					1,500.00	1,500.00	
07-51-56502	07-51-56502 ADULT AUDIO BOOKS	600.00	611.45	600.00	422.92	600.00	600.00	
	Supplemented by MCFLS Reciprocate Expenses					600.00	600.00	
07-51-56503	07-51-56503 ADULT LARGE PRINT	1,000.00	237.64	1,000.00	742.99	1,000.00	1,000.00	
	Supplemented by Library Donation Expenses					1,000.00	1,000.00	
07-51-56504	07-51-56504 YOUTH BOOKS	15,000.00	15,938.76	15,000.00	9,833.60	15,000.00	15,000.00	
	Supplemented by Library Donation Expenses					15,000.00	15,000.00	
07-51-56505	07-51-56505 YOUTH MEDIA	-	-	-	-	-	-	
	Supplemented by MCFLS Reciprocate Expenses							

2024 Budget



Library Fund (07)

ACCOUNT NUMBER	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 YTD 8/31/2023	2023 ESTIMATED	2024 BUDGET	% CHANGE BUDGET
07-51-56506	07-51-56506 SERIALS	5,000.00	6,601.85	5,800.00	5,623.05	5,800.00	5,800.00	
	Serials vendor					5,800.00	3,600.00	
	Newspapers and Publisher Direct						2,200.00	
07-51-56508	07-51-56508 MCFLS DB AND DIGITAL DATABASES	9,300.00	7,967.00	9,922.00	10,643.00	10,700.00	10,500.00	
	MCFLS and State Group subscriptions, ebooks, research					10,700.00	10,500.00	
07-51-57100	E 07-51-57100 UTILITIES	26,250.00	28,836.61	26,250.00	16,956.26	26,250.00	28,000.00	
	Electric, gas, water, sewer, phone					26,250.00	28,000.00	
07-51-61100	E 07-51-61100 MAINT SUPPLIES-BUILDING	8,100.00	9,196.68	8,100.00	6,067.27	8,100.00	8,100.00	
	Cleaning services					8,100.00	3,000.00	
	Cleaning supplies						1,500.00	
	Pest Service						1,500.00	
	Building General Maintenance						2,100.00	
07-51-75023	E 07-51-75023 MCFLS RECIPROCATATE EXPENSES	6,000.00	5,219.68	6,000.00	3,083.83	6,000.00	6,000.00	
	Supplements budgets for non-print, media, special collections					6,000.00	6,000.00	
07-51-75028	E 07-51-75028 LIBRARY DONATION EXPENSES	13,000.00	24,179.90	13,000.00	13,704.70	20,000.00	17,000.00	
	Summer reading, special collections					20,000.00	17,000.00	
07-51-75031	E 07-51-75031 LIBRARY PROGRAM EXPENSES	3,000.00	4,746.13	3,000.00	4,459.02	6,000.00	6,000.00	
	Performers, printing, supplies, staffing					6,000.00	6,000.00	
07-51-83000	E 07-51-83000 CAPITAL OUTLAY-EQUIPMENT	8,800.00	9,312.69	8,800.00	2,262.37	4,000.00	8,800.00	
	Equipment replacement					4,000.00	4,800.00	
	Technology Updates and Replacements						4,000.00	

2024 Budget



Library Fund (07)

ACCOUNT NUMBER	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 YTD 8/31/2023	2023 ESTIMATED	2024 BUDGET	% CHANGE BUDGET
07-51-92900	07-51-92900 MISCELLANEOUS	1,200.00	741.13	1,200.00	234.31	1,200.00	1,200.00	
	Miscellaneous, employee recruitment					1,200.00	1,200.00	



Tourism & Events Fund

2024 Budget



Tourism & Events Fund (08)

ACCOUNT NUMBER	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 YTD 8/31/2023	2023 ESTIMATED	2024 BUDGET	% CHANGE BUDGET
REVENUES								
08-00-21102	PROPERTY TAX LEVY	-	-	215,202.02	215,202.02	215,202.02	195,734.54	-9.05%
08-00-22528	GENERAL EVENTS DONATION	-	-	5,698.00	4,743.54	5,800.00	5,700.00	0.04%
08-00-22529	ALL EVENTS - REVENUES	-	-	36,193.00	41,891.00	46,000.00	46,720.47	29.09%
08-00-22595	WELCOME CENTER REVENUES	-	-	1,000.00	200.25	500.00	500.00	-50.00%
08-00-22981	TID MARKETING CONTRIBUTIONS	-	-	-	-	-	20,000.00	0.00%
08-00-29900	OPER TRANS IN	-	-	-	-	18,923.28	-	0.00%
	TOTAL REVENUES	-	-	258,093.02	262,036.81	286,425.30	268,655.01	4.09%
EXPENDITURES								
08-28-22828	GENERAL EXPENSES	-	-	18,804.54	20,940.28	24,384.32	30,877.25	64.20%
08-29-22529	ALL EVENTS - EXPENSES	-	-	170,594.67	151,259.63	184,137.92	175,479.01	2.86%
08-95-22595	WELCOME CENTER - EXPENSES	-	-	68,693.81	29,459.03	58,435.59	61,766.23	-10.08%
08-28-90315	MARKETING EXPENSES	-	-	-	-	-	20,000.00	0.00%
	TOTAL EXPENDITURES	-	-	258,093.02	201,658.94	266,957.83	288,122.49	11.64%
	REVENUES EXCEEDING/(UNDER) EXPENDITURES	-	-	(0.00)	60,377.87	19,467.47	(19,467.48)	
	OTHER FINANCING SOURCES (USES)							
	FUND BALANCE - BEGINNING OF YEAR	-		-			19,467.47	
	FUND BALANCE - END OF YEAR	-		(0.00)	60,377.87	19,467.47	(0.00)	

08-28-22828	GENERAL EXPENSES	-	-	18,804.54	20,940.28	24,384.32	30,877.25
	(This includes expenses for items not purchased for one specific event. Time spent by staff not specific to any event)						
	Tourism Coordinator Time					15,464.18	19,500.00
	Tourism Coordinator Overtime						-
	Tourism Coordinator Fringe Benefits					6,920.13	9,377.25
	Restroom Trailer supplies and cleaning expenses					2,000.00	2,000.00

2024 Budget



Tourism & Events Fund (08)

ACCOUNT NUMBER	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 YTD 8/31/2023	2023 ESTIMATED	2024 BUDGET	% CHANGE BUDGET
08-29-22529	ALL EVENTS - EXPENSES	-	-	170,594.67	151,259.63	184,137.92	175,479.01	
	Tourism Coordinator Time					28,351.00	35,750.00	
	Tourism Coordinator Overtime					-	-	
	Tourism Coordinator Fringe Benefits					12,686.91	17,191.63	
	DPW Time					16,000.00	20,800.00	
	DPW Overtime					16,000.00	10,009.60	
	DPW Fringe Benefits					10,000.00	10,332.80	
	Police Time					13,000.00	15,000.00	
	Police Overtime					3,000.00	5,150.00	
	Police Fringe Benefits					5,500.00	7,621.29	
	Fire Time					-	-	
	Fire Overtime					2,000.00	3,000.00	
	Fire Fringe Benefits					700.00	623.70	
	Other event expenses (purchases, entertainment)					15,000.00	15,000.00	
	4th of July - Fireworks					20,000.00	20,000.00	
	4th of July - Parade					15,800.00	15,000.00	
	Village Days - 85th Anniversary					26,100.00	-	
08-95-22595	WELCOME CENTER - EXPENSES	-	-	68,693.81	29,459.03	58,435.59	61,766.23	
	Tourism Coordinator Time (Includes Clerk/Treasurers Time)					15,332.09	16,842.63	
	Welcome Center Staff Time					12,223.00	14,000.00	
	Welcome Center Overtime						0	
	Welcome Center Fringe Benefits					7,735.50	5,923.60	
	Welcome Center Facility Expenses					20,145.00	22,000.00	
	Welcome Center Utility Expenses					3,000.00	3,000.00	
	Other Welcome Center Expenses					0	0	
08-28-90315	MARKETING EXPENSES	-	-	-	-	-	20,000.00	
	Tourism Guide						5,500.00	
	Advertising						10,000.00	
	Other						4,500.00	



CDBG/ HUD Fund

2024 Budget



CDBG/Other Grant Fund (20)

ACCOUNT NUMBER	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 YTD 8/31/2023	2023 ESTIMATED	2024 BUDGET	% CHANGE BUDGET
REVENUES								
20-00-21105	OTHER GRANT REVENUE	-	38,241.00	421,554.00	-	421,554.00	-	-100.00%
20-00-21108	CDBG GRANT REVENUE	60,000.00	134,752.23	60,000.00	217.77	60,000.00	60,000.00	0.00%
	TOTAL REVENUES	60,000.00	172,993.23	481,554.00	217.77	481,554.00	60,000.00	-87.54%
EXPENDITURES								
20-00-41100	E 20-00-41100 HUD EXPENSES	60,000.00	100,342.57	60,000.00	-	60,000.00	60,000.00	0.00%
20-00-41105	E 20-00-41105 OTHER GRANT EXPENSES	-	38,241.00	421,554.00	-	421,554.00	-	-100.00%
	TOTAL EXPENDITURES	60,000.00	138,583.57	481,554.00	-	481,554.00	60,000.00	-87.54%
	REVENUES EXCEEDING/(UNDER) EXPENDITURES	-	34,409.66	-	217.77	-	-	
	OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-	
	FUND BALANCE - BEGINNING OF YEAR	986.48	986.48	35,396.14	35,396.14	35,396.14	35,396.14	
	FUND BALANCE - END OF YEAR	986.48	35,396.14	35,396.14	35,613.91	35,396.14	35,396.14	

CDGB / HUD

20-00-41100	E 20-00-41100 HUD EXPENSES	60,000.00	100,342.57	60,000.00	-	60,000.00	60,000.00
	Adult Program Coordinator					10,000.00	10,000.00
	Code Enforcement Program					50,000.00	50,000.00
20-00-41105	E 20-00-41105 OTHER GRANT EXPENSES	-	38,241.00	421,554.00	-	421,554.00	-
	MMSD Grant for Green Infrastructure Improvements					421,554.00	



Capital Improvement Fund

2024 Budget



Capital Improvement Fund (30)

ACCOUNT NUMBER	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 YTD 8/31/2023	2023 ESTIMATED	2024 BUDGET	% CHANGE BUDGET
REVENUES								
30-00-21102	PROPERTY TAX LEVY	800,000.00	800,000.01	-	-	-	150,000.00	0.00%
30-00-21119	STATE EXPEND RESTRAINT PROGRAM	-	-	-	-	-	-	0.00%
30-00-21121	INTERGOVERNMENTAL	-	-	-	52,568.91	52,568.91	-	0.00%
30-00-22502	STATE AID - LOCAL STREET	-	-	-	-	-	-	0.00%
30-00-22525	GRANTS COVID 19	-	-	-	-	-	64,500.00	0.00%
30-00-22801	INTEREST ON INVESTMENTS	-	15,130.74	-	-	-	-	0.00%
30-00-22968	OTHER REVENUES	-	-	-	-	300,000.00	2,208,165.00	0.00%
30-00-22990	SPECIAL ASSESSMENT REVENUE	-	-	-	-	-	-	0.00%
30-00-29900	OPER TRANS IN	-	-	-	-	-	-	0.00%
30-00-22998	PROCEEDS ON DEBT	-	4,835,000.00	-	-	-	1,954,905.04	0.00%
	TOTAL REVENUES	800,000.00	5,650,130.75	-	52,568.91	352,568.91	4,377,570.04	0.00%
EXPENDITURES								
30-00-53200	ENGINEERING SERVICES	45,000.00	38,300.00	45,000.00	14,438.50	45,000.00	45,000.00	0.00%
30-00-72001	DEBT ISSUANCE COSTS	-	124,427.23	-	-	-	50,000.00	0.00%
30-00-82000	CAPITAL OUTLAY-BUILDING	35,000.00	211,166.10	280,232.00	85,913.80	250,000.00	214,500.00	-23.46%
30-00-83000	CAPITAL OUTLAY-EQUIPMENT	-	13,365.00	-	-	-	-	0.00%
30-00-86000	CAPITAL OUTLAY-STREETS	6,145,000.00	3,748,819.69	577,735.00	721,730.28	900,000.00	1,116,132.65	93.19%
30-00-84000	CAPITAL OUTLAY-FIBER LINES	-	-	-	-	-	110,125.00	0.00%
30-00-86500	CAPITAL OUTLAY-STATE DOT PROJECTS	-	25,745.10	-	106,236.98	150,000.00	2,070,165.00	0.00%
30-00-87000	CAPITAL OUTLAY-DRAINAGE	-	-	-	-	-	-	0.00%
30-00-99900	OPER TRANS OUT	-	-	-	-	-	-	0.00%
	TOTAL EXPENDITURES	6,225,000.00	4,161,823.12	902,967.00	928,319.56	1,345,000.00	3,605,922.65	299.34%
	REVENUES EXCEEDING/(UNDER) EXPENDITURES	(5,425,000.00)	1,488,307.63	(902,967.00)	(875,750.65)	(992,431.09)	771,647.39	
	OTHER FINANCING SOURCES (USES)	5,000,000.00	-	490,000.00			-	
	RESERVE EQUIPMENT (CAPITAL OUTLAY PURCHASES)	-	-	-	-	-	-	
	FUND BALANCE - BEGINNING OF YEAR	(60,140.11)	(60,140.11)	1,428,167.52	1,428,167.52	1,428,167.52	435,736.43	
	FUND BALANCE - END OF YEAR	(485,140.11)	1,428,167.52	1,015,200.52	552,416.87	435,736.43	1,207,383.82	

CAPITAL IMPROVEMENT

2024 Budget



Capital Improvement Fund (30)

ACCOUNT NUMBER	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 YTD 8/31/2023	2023 ESTIMATED	2024 BUDGET	% CHANGE BUDGET
30-00-53200	ENGINEERING SERVICES	45,000.00	38,300.00	45,000.00	14,438.50	45,000.00	45,000.00	
	General contract for engineering services GIS System maintenance & updates					45,000.00	45,000.00	
30-00-72001	DEBT ISSUANCE COSTS	-	124,427.23	-	-	-	50,000.00	
							50,000.00	
30-00-82000	CAPITAL OUTLAY-BUILDING	35,000.00	211,166.10	280,232.00	85,913.80	250,000.00	214,500.00	
	Building maintenance & improvements for all Village bldgs					250,000.00	214,500.00	
30-00-83000	CAPITAL OUTLAY-EQUIPMENT	-	13,365.00	-	-	-	-	
30-00-86000	CAPITAL OUTLAY-STREETS	6,145,000.00	3,748,819.69	577,735.00	721,730.28	750,000.00	1,116,132.65	
	Street Rehabilitation					750,000.00	1,061,132.65	
	Crack Sealing						45,000.00	
	Sidewalk replacement						10,000.00	
30-00-84000	E 30-00-84000 CAPITAL OUTLAY-FIBER LINES	-	-	-	-	-	110,125.00	
							110,125.00	
30-00-86500	CAPITAL OUTLAY-STATE DOT PROJECTS	-	25,745.10	-	106,236.98	150,000.00	2,070,165.00	
						150,000.00	2,070,165.00	
30-00-87000	E 30-00-87000 CAPITAL OUTLAY-BRIDGES	-	-	-	-	-	-	

**2024 Budget
Capital Improvement Plans
Facilities Improvements Plan**



Facilities Project Name	2024	2025	2026	2027	2028	Note
VILLAGE HALL						
Exterior Brick Repairs (Front of Building)	30,000	-	-	-	-	
Village Board Carpet Replacements	-	7,500	7,500	-	-	
Exterior Tuckpointing/Repairs Rest of Building	-	-	8,000	-	-	
Subtotal Village Hall	30,000	7,500	15,500	-	-	
PUBLIC WORKS						
Cold Storage Building at Water Utility Pumping Station	-	175,000	-	-	-	\$60,000 paid from Water Utility.
Air Conditioning Units at DPW Facility (1st and 2nd floor)	-	20,000	-	-	-	
Flow Control Fiber Connections	-	-	262,498	-	-	Paid from Water Utility.
Metal Platform Work Around Compactors	-	-	35,000	-	-	\$17,500 paid from Recycling Fund.
Generator	-	-	-	105,000	-	
Pavement Replacement with Filtration System for Runoff	-	-	-	-	500,000	Funded with MMSD GI Dollars (80%)
Subtotal Public Works	-	195,000	297,498	105,000	500,000	
PARKS (SEPARATE PARKS CAPITAL PLAN TO BE CREATED FOR 2025 BUDGET)						
Park Improvement Project	150,000	150,000	150,000	150,000	150,000	
Subtotal Parks	150,000	150,000	150,000	150,000	150,000	
POLICE						
Light Fixtures LED Replacement	-	32,500	-	-	-	
Subtotal Police	-	32,500	-	-	-	
FIRE						
Subtotal Fire	-	-	-	-	-	
HOSE TOWER						
Floor Replacement	16,000	-	-	-	-	
Subtotal Hose Tower	16,000	-	-	-	-	

2024 Budget
Capital Improvement Plans
Facilities Improvements Plan



Facilities Project Name	2024	2025	2026	2027	2028	Note
COMMUNITY LEARNING CENTER						
Health Dept. Restroom Remodel	7,500	-	-	-	-	
Acoustical Panel Installation (Library)	6,000	-	-	-	-	
Sewer Ejector Lift Station	5,000	-	-	-	-	
PA Paging/Announcing System	-	8,500	-	-	-	
HVAC Twinned Unit Replacement	-	23,000	-	-	-	
Health Dept. Entrance Automatic Doors	-	20,000	-	-	-	
Carpet Replacement (Except Storage Area)	-	-	120,000	-	-	
Roof Replacement	-	-	-	180,000	-	
Subtotal Community Learning Center	18,500	51,500	120,000	180,000	-	
Total Facility Expenses	214,500	436,500	582,998	435,000	650,000	
Funding Source	2024	2025	2026	2027	2028	Total ('24-'28)
Capital Improvement Fund	214,500	376,500	303,000	435,000	650,000	1,979,000
Water Utility Fund	-	60,000	262,498	-	-	322,498
Recycling Fund	-	-	17,500	-	-	17,500
	214,500	436,500	582,998	435,000	650,000	2,318,998

**2024 Budget
Capital Improvement Plans
Facilities Improvements Plan - Project Information Sheets (2024)**



Project or Equipment Name: Exterior Brick Repairs (Front of Building)
Department/Section: Village Hall

Estimated Cost:	\$30,000
Basis of Cost Estimate:	Quotes
Funding Source:	Capital Improvement Fund
Importance Rating (1-Low, 2-Medium, 3-High/Critical):	3
Description:	Village Hall is in need of masonry repairs. Most notably on the south elevation of this building where the walking surfaces are heavily salted, the masonry is degrading. The remaining elevations of this building require very little work. New brick and mortar to match original as close as possible.
Justification of Need:	<p>There are several reasons why the masonry repairs should be a high priority that is completed soon:</p> <ul style="list-style-type: none"> • Safety - neglecting maintenance can lead to crumbling walls, unstable foundations and other safety concerns • Longevity - property maintenance can extend the lifespan of the building • Aesthetics - the current condition is becoming an eyesore • Energy efficiency - maintaining the outer structure of the building helps to improve energy efficiency • Modeling property maintenance/legal compliance - we have a duty to set an example of following property maintenance standards • Historic significance - maintaining the bricks and mortar is essential to preserving the heritage of the community or a nation • Prevent water damage - proper maintenance can help prevent water intrusion

**2024 Budget
Capital Improvement Plans
Facilities Improvements Plan - Project Information Sheets (2024)**



**Photograph(s) of Existing
Conditions (if applicable):**



**2024 Budget
Capital Improvement Plans
Facilities Improvements Plan - Project Information Sheets (2024)**



Photograph(s) of Proposed Project or Equipment (if available):	N/A
More information - Provide web link(s) for more information about specific products/items and specifications.	N/A

**2024 Budget
Capital Improvement Plans
Facilities Improvements Plan - Project Information Sheets (2024)**



Project of Equipment Name: Flooring Replacement
Department/Section: Hose Tower

Estimated Cost:	\$16,000
Basis of Cost Estimate:	Quote
Funding Source:	Capital Improvement Fund
Importance Rating (1-Low, 2-Medium, 3-High/Critical):	2
Description:	Replace carpet tiles (which are worn/stained) with waterproof luxury vinyl plank flooring through the main room.
Justification of Need:	<p>The existing carpet in the Hose Tower is eight years old; it is worn and has many stains. The edging is also worn and coming apart.</p> <p>The lifespan of carpet is 5-15 years depending on quality and use. The carpet at the Hose Tower is good quality but is rented often for groups of people where food and beverages are usually involved. It is tiled carpet but it does not appear to be a good option to replace tiles because there are stains throughout and the new tiles would stick out as being a lot brighter than the older tile.</p> <p>Another issue is that the concrete flooring around the carpet tends to be very slippery when wet and there have been slips and falls, which is a liability concern.</p> <p>It is expected that the luxury vinyl plank flooring will be more durable with a longer lifespan and will not be as susceptible to wear and tear. It will also be an attractive look that should add to ambience and overall appeal of the room for rentals.</p>

**2024 Budget
Capital Improvement Plans
Facilities Improvements Plan - Project Information Sheets (2024)**



<p>Photograph(s) of Existing Conditions (if applicable):</p>	
<p>Photograph(s) of Proposed Project or Equipment (if available):</p>	
<p>More information - Provide web link(s) for more information about specific products/items and specifications.</p>	<p>This is a web link to the Philadelphia In the Grain II 20 Mil flooring product that was recommended by a flooring consultant: https://philadelphiacommercial.com/products/resilient/details/in-the-grain-ii-20-mil/5525v/ember/05016. Staff will obtain multiple quotes and options for the Board to consider before approving the purchase.</p>

**2024 Budget
Capital Improvement Plans
Facilities Improvements Plan - Project Information Sheets (2024)**



Project or Equipment Name: Health Dept. Restroom Remodel

Department/Section: Community Learning Center

Estimated Cost:	\$7,500
Basis of Cost Estimate:	Consult with DPW
Funding Source:	Capital Improvement Fund
Importance Rating (1-Low, 2-Medium, 3-High/Critical):	2
Description:	Update floor, vanity, sink, toilet, and paint in one of the two Health Department restroom. This restroom is used for staff and residents/visitors as needed. We will not be updating the restroom used to hold sharps disposal station items at this time.
Justification of Need:	<p>Health Department bathroom is out of date. The toilet and sink have started to have minor problems over the last few years. By updating that we would like to get ahead of causing a larger problem.</p> <p>During the CLC accessibility assessment, with Independence First, completed in May 2023, the following areas were identified as barriers that should be corrected with a bathroom remodel, to make the space more accessible:</p> <ul style="list-style-type: none"> • Door openings need to have a width of at least 32 inches when the door is open 90 degrees. The width of the door is 29 inches (add in offset hinges). • Mirrors over a sink or countertop need to have a bottom surface no higher than 40 inches above the floor. While the bottom edge of the mirror is at 40in, the reflecting surface of the mirror is at 40 ½ in above the floor. • Coat hook in the restroom is above the maximum reach height of 48 in • Faucets must require no greater than 5 pounds of force to operate. The hot water measured at 6pounds and the cold at 14 pounds. • Rear grab bars behind the toilet must measure 36in, the bar only measurers 30 inches • Grab bars must extend at least 24 inches on the open side of the water closet. The grab bar measured about 14 ½ in • Toilet paper dispensers need to be located between 7 and 9 inches from the front of the water closet to the centerline of the dispense. The center of the dispensers are approximately 3 inches away from the front of the water closet. • SHARPS container must be within reach range (48in maximum height). The SHARPS container measured at 49 ½ in

**2024 Budget
Capital Improvement Plans
Facilities Improvements Plan - Project Information Sheets (2024)**



	<ul style="list-style-type: none"> • Disposable toilet seat covers were out of required reach range (48 inches). It measured at 57 ½ in • The toilet room does not have a vertical grab bar. While not required by ADA Standards, it is required by the building code of WI, which incorporates the International Codes Commission, with A117.1 covering grab bars
Photograph(s) of Existing Conditions (if applicable):	Not Available
Photograph(s) of Proposed Project or Equipment (if available):	Not Available
More information - Provide web link(s) for more information about specific products/items and specifications.	N/A

**2024 Budget
Capital Improvement Plans
Facilities Improvements Plan - Project Information Sheets (2024)**



Project or Equipment Name: Acoustical Panel Installation (Library)

Department/Section: Community Learning Center

Estimated Cost:	\$6,000
Basis of Cost Estimate:	Online retail vendor website
Funding Source:	Capital Improvement Fund
Importance Rating (1-Low, 2-Medium, 3-High/Critical):	2
Description:	Purchase and install acoustical tiles on several overhead wall surfaces in the Library youth department, periodicals lounge, and study rooms, as well as the Park and Recreation staff office area.
Justification of Need:	<p>A refrain often heard from our visitors is that the CLC is louder than they expect a library to be. Customers have cited noise from activity after-school, from staff-patron interaction, staff interaction, youth area young children, and community social connection by customers. The layout of the CLC, a long open central clerestory bordered by two long, open corridors, makes it possible to hear in the center of the building the activities occurring on the other ends. Post-pandemic, there is now an expectation that library study rooms be used for business calls and remote classwork. Sound currently bleeds very easily between and out of study rooms and even into adjacent staff offices. Buzzing lighting ballasts that once provided ambient sound 'masking' are now eliminated due to lighting replacement. The reduced ambient masking sound has made customer and staff noise more prominent.</p> <p>Though our role as the CLC makes us different than just a Library where the expectation is for a quiet environment is more reasonable, we believe some additional strategies can be employed to reduce customer and staff noise.</p> <p>Reps from the company MPS-Making Privacy Simple visited to provide recommendations on various sound mitigation strategies. It was concluded that acoustical panels are the most cost effective solution that would provide noticeable results. MPS followed up with recommendations for panel installation location, material type, and design.</p> <p>DPW Director noted that their department could install panels. His experience purchasing and installing acoustical tiles for the Hose Tower from a retail vendor is the basis for this cost workup.</p>
Photograph(s) of Existing Conditions (if applicable):	Not available.

**2024 Budget
Capital Improvement Plans
Facilities Improvements Plan - Project Information Sheets (2024)**



Photograph(s) of Proposed Project or Equipment (if available):	Not available.
More information - Provide web link(s) for more information about specific products/items and specifications.	https://www.atsacoustics.com/ats-guilford-of-maine-acoustic-panels.html



**2024 Budget
Capital Improvement Plans
Roads & Infrastructure Plan**

Project Location	PASER Rating (2023)	Area (SY)	Rehab. Method	Funding Source										Total Cost	Note	
				Capital Fund	G.O. Bonds	Grants & Other	TID	Water Utility Fund	Water Utility Bonds	Sewer Utility Fund	Sewer Utility Bonds	Storm Utility Fund	Storm Utility Bonds			
2024																
W. Grange Ave. (84th St. to 76th St.)	1	15,255	WisDOT	-	-	2,070,165	375,000	-	37,500	30,000	-	-	-	307,500	2,820,165	Approved WisDOT STP-Urban project.
Greenmeadow Ln.	2	6,864	2	-	519,639	-	-	-	51,964	41,571	-	-	-	426,104	1,039,278	
Forest Ct.	2	587	3	-	31,982	-	-	-	-	-	-	-	-	-	31,982	
Foxley Ct.	4	705	3	-	61,306	-	-	-	-	-	-	-	-	-	61,306	
Sterling Ct.	3	457	2	-	98,083	-	-	-	-	-	-	-	-	-	98,083	
Euston St. (Edgemont Ave. to Elstead Ave.)	2	916	2	-	117,123	-	-	-	-	-	-	-	-	-	117,123	
Eastway Parking Lane	N/A	N/A	N/A	10,000	-	138,000	-	-	-	-	-	-	-	-	148,000	\$133,000 MMSD funds; \$15,000 Eastway Apts.
LED Street Light Conversions (68 units) - Engineering	N/A	N/A	N/A	-	85,000	-	-	-	-	-	-	-	-	-	85,000	
Fiber Connection - DPW, Water Tower and Hose Tower	N/A	N/A	N/A	-	110,125	-	-	-	110,125	-	-	-	-	-	220,250	50% paid from Water Utility.
Subtotal 2024				10,000	1,023,258	2,208,165	375,000	-	199,589	71,571	-	-	733,604	4,621,187		
2025																
Industrial Ct.	2	3,380	5	-	282,923	-	-	-	235,769	37,723	-	-	-	386,661	943,076	
Industrial Loop (STH 36 to Industrial Ct.)	4	1,268	5	-	106,138	-	-	-	88,448	14,152	-	-	-	145,055	353,793	
Oriole Ave.	2	2,135	2	-	83,927	71,000	-	-	129,106	20,657	-	-	-	211,734	516,425	Funding from Milwaukee County LRIP 2024-2025.
Brandon St.	2	2,745	2	-	199,192	-	-	-	165,994	26,559	-	-	-	272,230	663,975	
Oriole Ct.	4	916	2	-	66,470	-	-	-	55,392	8,863	-	-	-	90,842	221,567	
Fiber Connection - Pump Station	N/A	N/A	N/A	-	-	-	-	-	75,000	-	-	-	-	-	75,000	
LED Street Light Conversions (68 units)	N/A	N/A	N/A	-	192,997	771,990	-	-	-	-	-	-	-	-	964,987	Funding from WisDOT Carbon Reduction Program.
Subtotal 2025				-	931,647	842,990	-	-	749,709	107,953	-	-	1,106,523	3,738,823		
2026																
Stratford Dr.	2	5,104	2	-	409,930	-	-	-	40,993	-	32,794	-	-	336,143	819,860	
Dorchester Ln. (West Loop)	3	4,437	2	-	356,360	-	-	-	35,636	-	28,509	-	-	292,215	712,719	
Basswood St.	3	2,534	2	-	203,519	-	-	-	20,352	-	16,282	-	-	166,886	407,039	
Elstead Ave. (Westway to Euston St.)	4	1,373	2	-	110,273	-	-	-	11,027	-	8,822	-	-	90,424	220,546	
Subtotal 2026				-	1,080,082	-	-	-	108,008	-	86,407	-	-	885,667	2,160,164	
2027																
Dahlia Ln.	4	1,679	2	-	138,895	-	-	-	13,890	-	11,112	-	-	113,894	277,790	
Daffodil Ln.	3	1,829	2	-	151,304	-	-	-	15,130	-	12,104	-	-	124,069	302,608	
Southway (Broad St. to STH 36) & Ramsey Ave. (STH 36 to 51st)	2,4	21,542	1	-	1,000,000	4,816,898	-	-	100,000	-	80,000	-	-	820,000	6,816,898	Pending approval of WisDOT funding.
Subtotal 2027				-	1,290,199	4,816,898	-	-	129,020	-	103,216	-	-	1,057,963	7,397,296	
2028																
Olympia Dr.	4	5,492	2	-	435,485	-	-	-	362,904	-	58,165	-	-	595,162	1,451,615	
Downing St.	3	3,942	2	-	312,578	-	-	-	260,482	-	41,677	-	-	427,190	1,041,928	
Drydent Ct.	4	563	2	-	44,643	-	-	-	37,202	-	5,952	-	-	61,012	148,809	
Dobson Ct.	4	563	2	-	44,643	-	-	-	37,202	-	5,952	-	-	61,012	148,809	
Subtotal 2028				-	837,348	-	-	-	697,790	-	111,746	-	-	1,144,376	2,791,161	
2029																
Lakeside Dr.	3	5,033	2	-	441,710	-	-	-	44,171	-	35,337	-	-	362,203	883,421	
Fairmont Ln.	4	4,278	4	-	326,922	-	-	-	32,692	-	26,154	-	-	268,076	653,844	
Morningside Dr.	3	2,135	2	-	187,374	-	-	-	18,737	-	14,990	-	-	153,646	374,747	
Shamrock Ln.	2	1,526	2	-	133,926	-	-	-	13,393	-	10,714	-	-	109,819	267,852	
Subtotal 2029				-	1,089,932	-	-	-	108,993	-	87,195	-	-	893,744	2,179,864	
2030																
Lynn Rd.	3	3,357	2	-	451,049	-	-	-	45,105	-	36,084	-	-	369,861	902,099	
Dawson Ct.	3	2,442	2	-	220,746	-	-	-	22,075	-	17,660	-	-	181,012	441,493	
Lory Dr.	3	2,898	2	-	261,967	-	-	-	26,197	-	20,957	-	-	214,813	523,934	
Oakton Ln.	2	3,204	2	-	289,628	-	-	-	28,963	-	23,170	-	-	237,495	579,256	
Subtotal 2030				-	1,223,391	-	-	-	122,339	-	97,871	-	-	1,003,180	2,446,781	
2031																
Industrial Loop	4	12,672	5	-	1,266,543	-	-	-	1,055,453	-	168,872	-	-	1,730,942	4,221,810	Includes water main relay.
Subtotal 2031				-	1,266,543	-	-	-	1,055,453	-	168,872	-	-	1,730,942	4,221,810	
2032																
Gatewood Ln.	4	2,254	2	-	216,160	-	-	-	21,616	-	17,293	-	-	177,252	432,321	
Lilac Ln.	3	4,270	2	-	409,497	-	-	-	40,950	-	32,760	-	-	335,787	818,993	
Garland Ln.	4	3,379	2	-	324,049	-	-	-	32,405	-	25,924	-	-	265,720	648,098	
Subtotal 2032				-	949,706	-	-	-	94,971	-	75,976	-	-	778,759	1,899,412	



**2024 Budget
Capital Improvement Plans
Roads & Infrastructure Plan**

Project Location	PASER Rating (2023)	Area (SY)	Rehab. Method	Funding Source										Total Cost	Note	
				Capital Fund	G.O. Bonds	Grants & Other	TID	Water Utility Fund	Water Utility Bonds	Sewer Utility Fund	Sewer Utility Bonds	Storm Utility Fund	Storm Utility Bonds			
2033																
Orchard Ln.	3	6,255	2	-	617,855	-	-	-	-	61,786	-	49,428	-	506,641	1,235,711	
Sussex Ln.	3	4,423	2	-	436,894	-	-	-	-	43,689	-	34,952	-	358,253	873,789	
Surrey Ln.	4	1,526	2	-	150,735	-	-	-	-	15,074	-	12,059	-	123,603	301,470	
Subtotal 2033				-	1,205,485	-	-	-	-	120,548	-	96,439	-	988,498	2,410,970	
Total Projects (2024-2033)				10,000	5,162,534	7,868,053	375,000	-	1,884,116	179,524	301,369	-	4,928,133	#####		

PASER Rating Legend	
1	- Pavement Failure
2 to 3	- Very Poor or Poor Pavement Condition
4 to 5	- Fair Pavement Condition
6 to 7	- Good Pavement Condition
8 to 9	- Very Good Pavement Condition
10	- Excellent Pavement Condition

Rehab. Method Legend	
1	Pulverize & Resurface (Collector Road)
2	Mill-Overlay Existing Curb & Gutter Roadway
3	Mill-Overlay Existing Rural Section Roadway
4	Overlook Rehab W/New Curb & Gutter
5	Concrete Reconstruction W/New Curb & Gutter

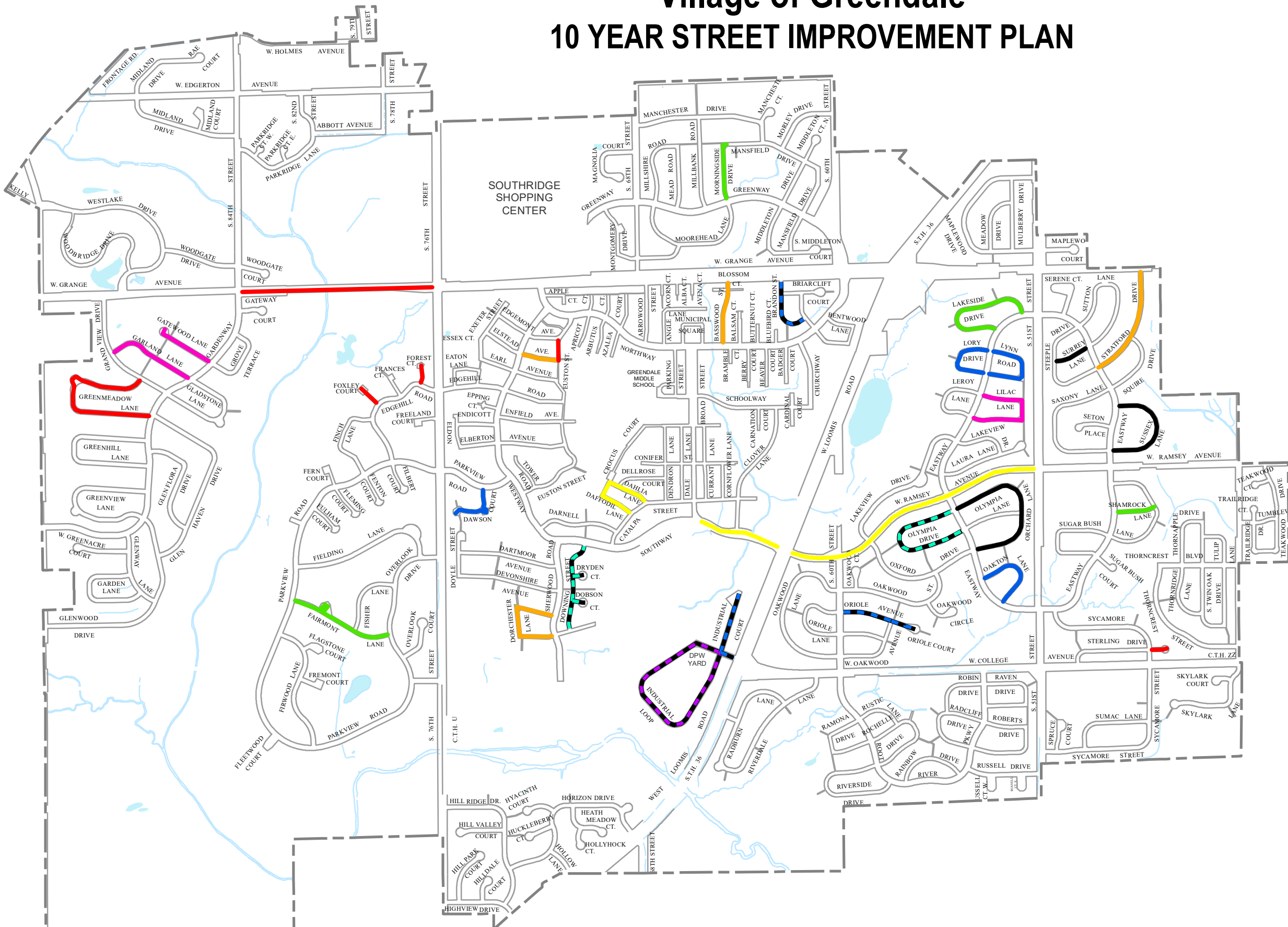
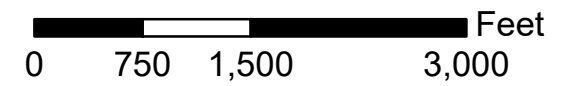
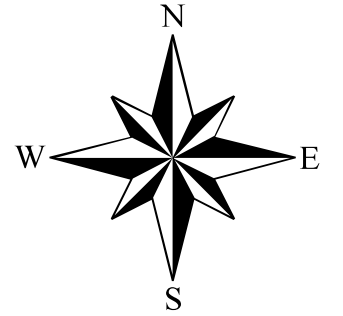
Village of Greendale

10 YEAR STREET IMPROVEMENT PLAN



November

2023



10 Year Street Improvement Plan

- Construction Year**
- 2024
 - 2025 Water Main Relay
 - 2026
 - 2027
 - 2028 Water Main Relay
 - 2029
 - 2030
 - 2031 Water Main Relay
 - 2032
 - 2033

Revised November 16, 2023

An aerial photograph of a residential neighborhood with a dense canopy of trees. In the upper right, a tall water tower is visible with the text 'HISTORIC GREENDALE' on its upper section. A dark green rectangular box is overlaid in the center of the image, containing the title text in white. The background shows various houses, some with large porches, and a paved area with people in the lower center.

Financial Management Plan

December 19, 2023

2023 FINANCIAL MANAGEMENT PLAN
GOVERNMENTAL FUNDS:

Village of Greendale, WI



Prepared by:

Ehlers
N19W24400 Riverwood Drive,
Suite 100
Waukesha, WI 53188

Advisors:

David Ferris
Senior Municipal Advisor

Brian Roemer
Senior Municipal Advisor

BUILDING COMMUNITIES. IT'S WHAT WE DO.



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SECTION 1 – BACKGROUND

In 2023, Ehlers & Associates was engaged by the Village to prepare a comprehensive Ten-Year Financial Management Plan to guide future financial decisions including capital and debt planning. This document should be used by the Village as a road map to determine how the Village can accomplish its goals while staying fiscally responsible. This document summarizes the results of that planning effort and is intended to be used as an analytical framework for making future decisions with respect to levels and timing of supportable debt financing. Because conditions can change rapidly, and assumptions may or may not be borne out over time, it is recommended that this plan be updated annually or at other key times prior to making long-term financing commitments.

SECTION 2 – PROCESS

Development and refinement of the ten-year financial plan model was completed with staff over several weeks to be able to bring it to the Village Board for a presentation on November 7, 2023. As a part of the presentation, Village officials were briefed on the status of the Village's financial position; historical and projected valuation trends; capital financing alternatives; tax rate projections for operating, capital and debt service expenditures; and cash flow projections for Tax Incremental District No. 1, 2, 4 and 5.

SECTION 3 – CURRENT FINANCIAL POSITION

As part of the planning process, the current financial position of the Village was reviewed. This review included an analysis of current general obligation debt structure, and a comparison of credit and financial indicators of the Village to statewide medians and to selected communities in Wisconsin with similar demographics in terms of location or size.

3.1 General Obligation (G.O.) Debt Schedule (Base Case)

Table 1 provides a schedule of existing Village G.O. debt and associated payments. G.O. debt is secured by the “full faith and credit” of the issuer, meaning the Village has an irrevocable duty to levy annually a property tax in an amount sufficient to ensure timely repayment of the debt. While the debt is ultimately secured by the ability to levy a property tax, the Village can, and does, abate portions of the levy with other sources of revenue available for debt payments. These other sources of revenue include:

- Tax increments from Tax Incremental Districts No. 1, 2, 4 & 5 (“TID 1, 2, 4 or 5”)
- User fees from the operation of the Village's Stormwater Utility
- User fees from the operation of the Village's Water Utility



Collectively, these non-property tax revenue sources are expected to repay 54.4% of the scheduled debt service of all Village G.O. debt issued as of January 1, 2024. Future tax increment collections from TID 1, TID 2, TID 4 and TID 5 comprise the largest single source of this non-property tax revenue, reflecting an allocation of 40.7% of all current Village G.O. debt service to TIF eligible project costs. For the current 2023 budget year, existing debt service not paid from other sources is equivalent to a tax rate of \$0.68 per \$1,000 of equalized property value.

Wisconsin State Statutes limit the amount of G.O. debt principal that a community may have outstanding to 5% of its equalized value (including the value of any tax increments). The Village's equalized value as of January 1, 2023 was \$2,015,140,600 with a corresponding debt principal limit of \$100,757,030. The Village's outstanding debt principal as of December 31, 2023 will be \$24,538,114 which is 24.4% of the limit.



Table 1
Base Debt Profile (Base Case)

Year Ending	Existing Debt											Year Ending	
	Total G.O. Debt Payments	Less: Stormwater	Less: TID #1	Less: TID #2	Less: TID #4	Less: TID #5	Less: Water	Net Tax Levy	Equalized Value (TID OUT)	Tax Rate Per \$1,000	Annual Taxes \$300,000 Home		
2023	3,425,994	(102,519)	(198,198)	(1,404,083)	(246,485)	(212,135)	(96,838)	1,165,738	1,703,106,900	\$0.68	\$205.34	2023	
2024	3,444,127	(100,719)	(197,460)	(1,417,673)	(241,625)	(217,350)	(100,113)	1,169,188	1,860,349,200	\$0.69	\$205.95	2024	
2025	3,416,884	(98,919)	(201,300)	(1,432,048)	(241,335)	(217,158)	(98,313)	1,127,813	1,860,349,200	\$0.61	\$181.87	2025	
2026	3,393,521	(102,044)	(204,550)	(1,451,160)	(235,800)	(216,638)	(96,513)	1,086,817	1,860,349,200	\$0.58	\$175.26	2026	
2027	1,892,823	(100,094)	(201,950)		(230,190)	(215,863)	(99,638)	1,045,090	1,860,349,200	\$0.56	\$168.53	2027	
2028	1,846,828	(98,144)	(203,700)		(229,440)	(214,743)	(97,688)	1,003,115	1,860,349,200	\$0.54	\$161.76	2028	
2029	1,790,691	(96,194)	(204,950)		(223,440)	(208,355)	(95,738)	962,015	1,860,349,200	\$0.52	\$155.13	2029	
2030	1,744,166	(94,244)	(205,238)		(222,390)	(201,793)	(93,788)	926,715	1,902,613,000	\$0.50	\$149.44	2030	
2031	1,501,823	(97,219)			(215,865)	(195,230)	(91,838)	901,672	1,902,613,000	\$0.47	\$142.17	2031	
2032	1,233,220	(95,119)			(214,265)	(188,668)	(94,813)	640,356	1,902,613,000	\$0.34	\$100.97	2032	
2033	1,120,268	(93,019)			(207,475)	(186,930)	(92,713)	540,131	1,917,938,100	\$0.28	\$85.17	2033	
2034	829,388	(95,844)			(205,400)		(90,613)	437,531	1,917,938,100	\$0.23	\$68.44	2034	
2035	776,838	(93,594)			(198,000)		(93,438)	391,806	1,917,938,100	\$0.20	\$61.29	2035	
2036	725,263	(91,344)			(195,600)		(91,188)	347,131	1,917,938,100	\$0.18	\$54.30	2036	
2037	501,238	(94,019)					(93,863)	313,356	1,917,938,100	\$0.16	\$49.01	2037	
2038	463,413	(91,619)					(91,463)	280,331	1,917,938,100	\$0.15	\$43.85	2038	
2039	421,413	(89,219)					(89,063)	243,131	1,917,938,100	\$0.13	\$38.03	2039	
2040	390,163	(91,744)					(91,588)	206,831	1,917,938,100	\$0.11	\$32.35	2040	
2041	344,531	(89,141)					(88,984)	166,406	1,917,938,100	\$0.09	\$26.03	2041	
2042	304,688	(91,406)					(86,328)	126,953	1,917,938,100	\$0.07	\$19.86	2042	
Total	26,141,282	(1,803,641)	(1,419,148)	(4,300,880)	(2,860,825)	(2,062,725)	(1,777,675)	11,916,389				Total	
Notes:								Legend:					
								Represents +/- 25% Change over previous year					



3.2 Financial Indicators

Investors in municipal bonds and other forms of public debt may rely on ratings assigned by credit rating services as one determinant in judging the risk of a particular investment. As such, an issuer’s rating affects the price and interest rate that will be paid when debt is issued. Bond ratings are provided, for a fee, by firms such as Moody’s Investors Service, Standard & Poor’s, and Fitch Ratings. **Table 2**, found below, defines the rating codes used by Moody’s Investors Service and Standard & Poor’s in evaluation of “Investment Grade” securities.

Table 2
Bond Ratings and Description

Moody's	S&P	Rating Description
Aaa	AAA	Highest rating assigned. The obligor’s capacity to meet its financial commitment on the obligation is EXTREMELY STRONG
Aa1	AA+	Differs from the highest rated obligations only in small degree. The obligor’s capacity to meet its financial commitment on the obligation is VERY STRONG
Aa2	AA	
Aa3	AA-	
A1	A+	Is somewhat more susceptible to the adverse affects of changes in circumstances and economic conditions than obligations in higher rated categories. The obligor’s capacity to meet financial commitment on the obligation is still STRONG
A2	A	
A3	A-	
Baa1	BBB+	Exhibits ADEQUATE protection parameters. However, adverse economic conditions or changing circumstances are more likely to lead to a weakened capacity of the obligor to meet its financial commitment on the obligation
Baa2	BBB	
Baa3	BBB-	

The Village is currently rated Aa3 with Moody’s Investor Services, however, the typical financial indicators that are used by the rating agencies to determine credit quality are useful when gauging the financial position of a community. In assigning a rating to a bond, credit rating services examine various measures designed to assess the debt issuer’s financial condition. Local governments can calculate these same measures for themselves and use them as the basis for self-evaluation, and in the development of formal or informal financial management policies. Typical financial indicators, as described in Moody’s **US Local Government General Obligation Debt** document, include:



Economy/Tax Base (30%)

- **Tax Base Size of Community** – One of the most significant factors considered by credit rating services is the total value of all taxable property in the community. The size of a community's tax base is a reflection of its ability to pay, and accordingly, its creditworthiness. An additional qualitative indicator is the composition of the local tax base. A diverse property tax base of residential, commercial and industrial land uses that is not concentrated in a particular segment of the economy or in several large employers is considered more resilient to economic fluctuations.
- **Full Value Per Capita** – Full value per capita scales the taxable property available to generate resources to a per resident metric. The per resident property wealth of the tax base depicts the availability of tax-generating resources relative to the users of the services those resources fund
- **Median Family Income** – An important measure of the strength and resilience of a tax base is the income level of its residents. A community with higher wealth levels may have relative flexibility to increase property tax rates in order to meet financial needs. A wealthier community has greater spending power to sustain sales tax revenue and provide the demand necessary to support growth in the commercial and service sectors.

Finances (30%)

- **Fund Balance** – Fund balance describes the net financial resources available to an entity in the short term. The fund balance communicates valuable information about both the past and the future. The existing balance depicts the cumulative effects of the local government's financial history. It also identifies the liquid resources available to fund unforeseen contingencies as well as likely future liabilities.
- **5-Year Dollar Change in Fund Balance as % of Revenues** – The strength of local government financial operations encompasses many elements, some of which interact: whether (and how much of) reserves are appropriated into the budget, how conservative the budget projections are, and how management reacts midcourse to variances from the original assumptions. The most important aspect of financial operations is the local government's ability to achieve structural balance: long-term revenues matching long-term spending. The focus here is on whether financial reserves are increasing in step with budgetary growth. The five-year window is generally representative of a full economic cycle.
- **Cash Balance** – Cash (net of notes payable within one year) represents the paramount liquid resource without regard to accruals. This approach mutes some of the effects of modified accrual accounting while still recognizing the non-cash resources that are nonetheless likely accessible in the near-term.
- **5-Year Dollar Change in Cash Balance as % of Revenues** – This factor seeks to reflect changes to a local government's cash position distinct from its fund balance. Accrual accounting can sometimes depict a story that obscures some details of financial operations. The trend in the local government's cash balance gives us additional information about financial operations that may be veiled by accrual-driven changes in fund balance



Management (20%)

- **Institutional Framework** – This factor measures the municipality's legal ability to match revenues with expenditures based on its institutional apparatus: the constitutionally and legislatively conferred powers and responsibilities of the local government entity. Factors that drive this factor include levy limits, organized labor, predictability of costs and Tax Increment Financing. All Wisconsin municipalities receive an A rating on this factor.
- **Operating History** – The five-year operating history shows whether the local government's financial position is strengthening or weakening, and whether management has been effective at planning for the future and adjusting when things have not gone as planned. While institutional framework communicates the context of a municipality's legal ability to match revenues and spending, the operating history communicates the local government's demonstrated willingness to utilize that ability.

Debt/Pensions (20%)

- **Debt to Full value** – This metric shows how onerous future debt service payments could be to the tax base. Full value is used as a proxy for the capacity of a local government to generate additional revenues to pay debt service.
- **Debt to Revenues** – This metric expresses the potential budgetary impact of future debt service. A high debt burden relative to operating revenues implies a possibility that debt will consume a greater portion of the local government's budget in future years.
- **3-year Average of Moody's-Adjusted Net Pension Liability to Full Value** – This factor measures the magnitude of a local government's pension obligations (as adjusted by Moody's) relative to its tax base. Similar to the debt burden evaluation, the tax base is used as a proxy for future revenue-generating capacity to amortize accrued pension obligations for which trust assets are not currently set aside. The three-year average is used to smooth the volatility inherent in a metric that changes with market interest rates and the value of pension plan assets.
- **3-year Average of Moody's-Adjusted Net Pension Liability to Operating Revenues** – This metric seeks to measure pension obligations relative to the size of the local government's budget and attempts to reflect the prospect that amortization of accrued net pension obligations could sap revenues out of future-year budgets and lead to funding shortfalls. Because pension contributions are for many governments a significant fixed-cost share of what is already typically the largest component of general government operations – salaries and benefits – they directly affect annual budgets and the ability to sustain essential services.



Table 3 reflects the Village’s most recent Moody’s scorecard, which utilizes the 2020 audited financial statements as the 2021 financial statements were not available as of the date the Village borrowed for projects in 2022. The table shows how the Village scored on each of the rating metrics.

Prior to the 2022 rating, Moody’s did not publish the score card. Below are a couple of highlights of the 2022 rating.

- Economy - Aa
- Finances -
 - Fund balance as a % of revenues - Aa
 - Cash balance as a % of revenues - Aaa
 - Five-year fund balance and cash trends had blips that caused the trend rating to be Baa or below. Decisions can be made that can help the trend analysis not look this way.
- Debt and Pensions
 - Net direct debt as a percentage of full value - Aa
 - All other rating items in this area, Net direct debt as a percentage of operating revenues and pension liabilities scored an A rating.

The Village maintained its’ Aa3 rating, which is a Very Strong rating, as defined by Moody’s rating table included on page 5 of this document.

Table 3
Village of Greendale Moody’s Scorecard

Rating Factors	Measure	Score
Economy/Tax Base (30%)[1]		
Tax Base Size: Full Value (in 000s)	\$1,638,883	Aa
Full Value Per Capita	\$110,333	Aa
Median Family Income (% of US Median)	123.7%	Aa
Finances (30%)		
Fund Balance as a % of Revenues	23.4%	Aa
5-Year Dollar Change in Fund Balance as % of Revenues	-3.5%	Baa
Cash Balance as a % of Revenues	54.8%	Aaa
5-Year Dollar Change in Cash Balance as % of Revenues	-81.5%	B & Below
Notching factors:[2]		
Cash trend due to accounting change, not reflective of financial stability		Up
Management (20%)		
Institutional Framework	A	A
Operating History: 5-Year Average of Operating Revenues / Operating Expenditures	1.0x	A
Debt and Pensions (20%)		
Net Direct Debt / Full Value (%)	1.3%	Aa
Net Direct Debt / Operating Revenues (x)	1.5x	A
3-Year Average of Moody’s Adjusted Net Pension Liability / Full Value (%)	1.6%	A
3-Year Average of Moody’s Adjusted Net Pension Liability / Operating Revenues (x)	1.9x	A
	Scorecard-Indicated Outcome	Aa3
	Assigned Rating	Aa3



The analysis presented in this Section provides one way in which to benchmark the financial health of the community. Using annual financial results, these numbers, like the balance of the financial plan, can be updated to reflect both historical trends and future projections.

As a part of this planning process, the Village Board should review the formal financial management policies that establishes targeted ranges for debt burden to insure it is in line with the Village's goals.

One change the Village could consider is to align the fund balance policy more closely with the rating agencies. Changing the fund balance policy calculation of Unassigned Fund Balance to a percentage of the General Fund revenues instead of the current policy of comparing to the General Fund operating expenditure budget will show health as a rating agency would view this metric.

While the Village can develop policies or guidelines designed to control some of the measures discussed in this section, other variables, such as growth rates, personal income levels, and debt plans of other overlapping taxing entities are largely outside of the ability of the Village Board to influence or control.

SECTION 4 – FINANCIAL PLAN DATA TABLES

4.1 Equalized Value

Projection of the tax rate impact of operating, capital and debt expenditures over time requires that assumptions be made as to the pattern of future growth in the Village. Projections developed for the Village's financial model utilize equalized (fair market) values, which provide for more accurate forecasting by eliminating the need to account for changes in assessment ratios and revaluation. During the valuation period from 2019 through 2023, Village equalized value increased by an average of 26.19% per year. This average includes value increases that occurred within the Village's TIDs (see [Table 4](#)).

Based on historical value trends, a model was developed to forecast future valuation growth for purposes of projecting tax rate impact. The model (see [Table 4](#)) projects values that will increase by 2.00% to reflect new construction within the Village's TIF Districts.

The significance of the growth assumption is that it will drive the following calculations:

- Increase the calculation of debt capacity, and
- A part of this growth will also increase net new construction which is the Village's main metric to allow growth in the annual tax levy as part of the levy limit worksheet.



Table 4
TID In

I. Five-Year Historical TID IN Growth by Category (Data Per Wis. Dept. of Revenue)									
Valuation Year	Budget Year	Historical TID IN Equalized Value		Economic Change		New Construction		Other & Personal Property	
2019	2020	1,568,268,000							
2020	2021	1,638,882,500	4.50%	65,916,400	4.20%	9,196,700	0.59%	(4,498,600)	-0.29%
2021	2022	1,674,247,400	2.16%	39,754,300	2.43%	6,142,700	0.37%	(6,374,400)	-0.39%
2022	2023	1,778,430,400	6.22%	170,409,200	10.18%	2,539,300	0.15%	(68,765,500)	-4.11%
2023	2024	2,015,140,600	13.31%	191,138,700	10.75%	2,320,900	0.13%	43,250,600	2.43%
AVERAGE CHANGE				116,804,650	6.89%	5,049,900	0.31%	-9,096,975	-0.59%
V. Projection of TID IN Equalized Value									
Valuation Year	Budget Year	Projected TID IN Value	Equalized	Economic Change		Net New Construction		Manual Adjustment	
2023	2024	2,015,140,600	0.00%	0	0.00%	0	0.00%	0	0.00%
2024	2025	2,055,443,412	2.00%	0	0.00%	2,015,141	0.10%	38,287,671	1.90%
2025	2026	2,096,552,280	2.00%	0	0.00%	2,055,443	0.10%	39,053,425	1.90%
2026	2027	2,138,483,326	2.00%	0	0.00%	2,096,552	0.10%	39,834,494	1.90%
2027	2028	2,181,252,992	2.00%	0	0.00%	2,138,483	0.10%	40,631,184	1.90%
2028	2029	2,224,878,052	2.00%	0	0.00%	2,181,253	0.10%	41,443,807	1.90%
2029	2030	2,269,375,613	2.00%	0	0.00%	2,224,878	0.10%	42,272,683	1.90%
2030	2031	2,314,763,126	2.00%	0	0.00%	2,269,376	0.10%	43,118,136	1.90%
2031	2032	2,361,058,388	2.00%	0	0.00%	2,314,763	0.10%	43,980,500	1.90%
2032	2033	2,408,279,556	2.00%	0	0.00%	2,361,058	0.10%	44,860,110	1.90%

In addition to the TID In projection, the model also projects the TID Out valuation. This metric is important as it influences the impact of tax changes on the current taxpayer. The more growth that occurs outside of a TID, the more value the current operating tax levy can be spread across, reducing the impact to the current taxpayer.

The model projects a growth in TID Out of 0%. Basically, it is assumed that all growth will occur within the existing or future TIDs of the Village. However, TID closures are projected to occur and impact the 2029 and 2032 budgets. TID closures allows value to be added to the tax roll and impacts the existing taxpayer positively. [Table 5](#) provides the projection of the TID Out value.



**Table 5
TID Out**

II. Five-Year Historical TID OUT Growth by Category (Data Per Wis. Dept. of Revenue - Breakdown Assumes Same Ratios as TID IN)										
Valuation Year	Budget Year	Historical TID OUT Equalized Value		Economic Change		New Construction		Other & Personal Property		
2019	2020	1,433,099,100								
2020	2021	1,490,598,900	4.01%	53,674,243	3.75%	7,488,666	0.52%	-3,663,109	-0.26%	
2021	2022	1,523,231,300	2.19%	36,682,649	2.46%	5,668,079	0.38%	-5,881,876	-0.39%	
2022	2023	1,703,106,900	11.81%	294,217,455	19.32%	4,384,190	0.29%	-118,726,045	-7.79%	
2023	2024	1,860,349,200	9.23%	126,969,978	7.46%	1,541,732	0.09%	28,730,590	1.69%	
AVERAGE CHANGE				127,886,081	8.24%	4,770,667	0.32%	-24,885,110	-1.69%	

IV. Projection of TID OUT Equalized Value										
Valuation Year	Budget Year	Projected TID OUT Equalized Value		Economic Change		Net New Construction		TID Closure or Other Adjustment		
2023	2024	1,860,349,200	0.00%	0	0.00%	0	0.00%			0.00%
2024	2025	1,860,349,200	0.00%	0	0.00%	0	0.00%			0.00%
2025	2026	1,860,349,200	0.00%	0	0.00%	0	0.00%			0.00%
2026	2027	1,860,349,200	0.00%	0	0.00%	0	0.00%			0.00%
2027	2028	1,860,349,200	0.00%	0	0.00%	0	0.00%			0.00%
2028	2029	1,902,613,000	2.27%	0	0.00%	0	0.00%	42,263,800	2.27%	
2029	2030	1,902,613,000	0.00%	0	0.00%	0	0.00%			0.00%
2030	2031	1,902,613,000	0.00%	0	0.00%	0	0.00%			0.00%
2031	2032	1,917,938,100	0.81%	0	0.00%	0	0.00%	15,325,100	0.81%	
2032	2033	1,917,938,100	0.00%	0	0.00%	0	0.00%			0.00%

4.2 Operating Budget Projections

Projecting out future operating costs is an important part of the financial management plan. Determining where pressures lie in the Village’s operations is needed to plan for future budgets. The forecast demonstrates an average operating levy increase of approximately 0.26% which is due to the restrictions placed on local governments by Levy Limits. The projection shows that this will not be sufficient to cover future operating costs and it will force the Village to find ways to increase revenues, find alternative revenues or cut costs. The annual budget process is used to accomplish this task. A ten-year projection of the Village’s General Fund future revenues and expenditures are included (see [Table 6](#)). Specific assumptions as to rates of increase or decrease in revenues and expenditures can be found in [Table 7](#) and are detailed further within [Appendix A](#). The other operating funds, Library, Health Grants, Tourism & Public Events and School Liaison funds can be found in [Appendix B through E](#). The model is setup to have the General Fund make transfers to the other operating funds to achieve the approved Library fund balance policy and zero out the other operating fund fund balances. This presentation then shows the results as an impact to the General Fund fund balance and is the more key operating chart for the plan.

Operating Revenues

To reflect the trend experienced by most local governments today, non-tax levy revenues were generally projected to remain flat at their 2024 budgeted levels. Non-tax levy



revenue sources available for general operations for purposes of this analysis are projected to remain at 2024 budgeted levels for the next ten years. With non-levy revenues remaining flat, the assumption would be that the tax levy would balance the budget. However, levy limits does not allow for this to occur, so balancing the budget will rather fall to curtailing expenditures/services, finding additional revenues, or additional growth and development that can absorb future levy shortfalls.

The State Legislature did provide a short-term reprieve to local governments by infusing an increase in Shared Revenue which is tied to State sales tax revenues. The increase in many communities provides a one to two year delay in the return of levy limit pressures. This is demonstrated on **Table 6**, which shows the Village with operating deficits returning in 2025.

Operating Expenditures

While non-tax levy sources of revenue for most communities have remained stagnant, expenditures have not. Increases in the cost of employee health insurance and increases in the cost of commodities such as fuel and salt have significantly outpaced inflation.

Table 7 reflects the assumptions used in projecting operating expenses. In cases where the forecasting code was not able to account for one-time blips in the forecast, the individual line items were adjusted by a specific percentage or manually adjusted to a certain dollar amount.

On average, Village expenditures for operations are expected to increase by an average of 3.67%, or \$5,157,042 in the General Fund annually for the next ten years. Since expenditures are projected to increase at a faster rate than sources of non-tax levy revenue and increases in the Village's tax levy is restricted to net new construction, the General Fund shows an annual deficit in each of the projected years of the plan. **Table 6** shows the projection of the General Fund for revenues and expenditures. The chart further demonstrates the percentage increase in the property tax levy.

As discussed previously, levy limits are very restrictive and do not allow for any inflationary changes to operating costs. As shown in the projections, the levy is not sufficient to cover the shortfall in non-levy revenues and produces annual deficits. The Village is projected to increase its levy from 2024 levels by an assumed .10% or Net New Construction (NNC). NNC is defined as new construction reduced by any demolition in the



Village. The assessor reports this amount to the Department of Revenue (DOR) annually. In addition to NNC, TID closures also help to increase the levy limit. The model does account for the closure of TID 1 and TID 4 in 2029 and TID 5 in 2030. These closures will impact the 2030 and 2031 budgets, respectively. For this plan, the model demonstrates compliance with the levy limit calculation. Pressure from compliance with levy limits is demonstrated in the General Fund projection where annual deficits can be noted for all years of the projection period.

Table 6
General Fund Operating Projection

	2023 PROJECTED	2024 PROJECTED	2025 PROJECTED	2026 PROJECTED	2027 PROJECTED	2028 PROJECTED	2029 PROJECTED	2030 PROJECTED	2031 PROJECTED	2032 PROJECTED	2033 PROJECTED
REVENUES											
Local Property Taxes	8,603,788	8,573,613	8,583,304	8,593,006	8,602,718	8,612,439	8,742,911	8,796,066	8,805,981	8,815,905	8,825,840
Intergovernmental	1,296,143	1,669,601	1,669,601	1,669,601	1,669,601	1,669,601	1,669,601	1,669,601	1,669,601	1,669,601	1,669,601
Licenses and Permits	476,875	519,350	519,350	519,350	519,350	519,350	519,350	519,350	519,350	519,350	519,350
Fines and Forfeits	300,000	325,000	325,000	325,000	325,000	325,000	325,000	325,000	325,000	325,000	325,000
Public Charges for Services	1,108,250	1,069,464	1,069,464	1,069,464	1,069,464	1,069,464	1,069,464	1,069,464	1,069,464	1,069,464	1,069,464
Intergovernmental Charges for Services	150,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Miscellaneous	986,372	430,015	430,017	430,017	430,017	430,017	430,017	430,017	430,017	430,017	430,017
Transfers In	335,000	275,000	275,000	275,000	275,000	275,000	275,000	275,000	275,000	275,000	275,000
TOTAL REVENUES	13,256,428	12,962,043	12,971,736	12,981,438	12,991,150	13,000,871	13,131,343	13,184,498	13,194,413	13,204,337	13,214,272
EXPENDITURES											
General Government	2,051,973	2,122,823	2,174,983	2,228,542	2,283,539	2,340,012	2,398,004	2,457,556	2,518,711	2,581,513	2,646,008
Public Safety	7,890,425	8,792,483	9,040,169	9,294,917	9,556,931	9,826,419	10,103,597	10,388,685	10,681,911	10,983,510	11,293,723
Public Works	1,891,039	1,993,027	2,048,891	2,106,367	2,165,503	2,226,346	2,288,946	2,353,354	2,419,623	2,487,808	2,557,963
Culture and Recreation	54,710	53,710	54,819	55,958	57,128	58,330	59,563	60,830	62,131	63,468	64,840
Transfers Out	47,377	0	71,293	123,406	176,750	231,602	288,004	346,001	405,641	466,968	530,032
TOTAL EXPENDITURES	11,935,524	12,962,043	13,390,155	13,809,190	14,239,851	14,682,709	15,138,114	15,606,426	16,088,017	16,583,267	17,092,566
Percentage change	-2.57%	8.60%	3.30%	3.13%	3.12%	3.11%	3.10%	3.09%	3.09%	3.08%	3.07%
Net Change	1,320,904	-	(418,419)	(827,752)	(1,248,701)	(1,681,838)	(2,006,771)	(2,421,928)	(2,893,604)	(3,378,930)	(3,878,294)
FUND BALANCE											
Beginning Fund Balance	3,711,915	5,032,819	5,032,819	4,614,400	3,786,648	2,537,947	856,109	(1,150,662)	(3,572,590)	(6,466,194)	(9,845,124)
Year End Balance	5,032,819	5,032,819	4,614,400	3,786,648	2,537,947	856,109	(1,150,662)	(3,572,590)	(6,466,194)	(9,845,124)	(13,723,418)
COMPONENTS OF FUND BALANCE											
Nonspendable	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Assigned	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
Unassigned	4,532,819	4,532,819	4,114,400	3,286,648	2,037,947	356,109	(1,650,662)	(4,072,590)	(6,966,194)	(10,345,124)	(14,223,418)
Total Fund Balance	5,032,819	5,032,819	4,614,400	3,786,648	2,537,947	856,109	(1,150,662)	(3,572,590)	(6,466,194)	(9,845,124)	(13,723,418)
Unassigned fund balance as a % of expenditures (25%)	37.98%	34.97%	30.73%	23.80%	14.31%	2.43%	-10.90%	-26.10%	-43.30%	-62.38%	-83.21%
Percentage change in levy	11.47%	-0.35%	0.11%	0.11%	0.11%	0.11%	1.51%	0.61%	0.11%	0.11%	0.11%

Table 7
Operating Fund Forecast Codes

GENERAL CODES			
CODE	DEFINITION		EXPLANATION
Z	Zero		Sets the value in all five years of the forecast period to zero.
L	Last		Sets the value in all five years of the forecast period to the value in the most recent budget or actual column.
5YRAV	Average		Sets the value in all five years of the forecast period to the average of the prior five year's values.
ACTUAL AV	Average		Sets the value in all five years of the forecast period to the average of the prior four year actual results values.
T	Trend		Sets the value to trend year over year

EXPENDITURE CODES			
CODE	DEFINITION	INCREASE	EXPLANATION
C	Commodities	3.00%	Fuel & Mileage, Office Supplies, Operating Supplies, Utilities, Uniforms, Office Furniture & Equipment
E	Employee Insurance	2.50%	Health, Dental & Life Insurance, Post Employment Health Plan, Long Term Disability
I	Insurance	3.00%	Property & Liability
S	Services	2.00%	Advertising & Printing, Communications, Contractual Services, Dues & Memberships, Janitorial Services, Maintenance Agreements, Meetings & Training, Professional Services, Publications & Subscriptions, Repairs & Maintenance
W	Wages	3.00%	Regular & Seasonal Wages, Overtime, Holiday & Misc. Compensation, Longevity, Premium Pay, Social Security, Retirement, Unemployment Compensation

Fund Balance – General Fund

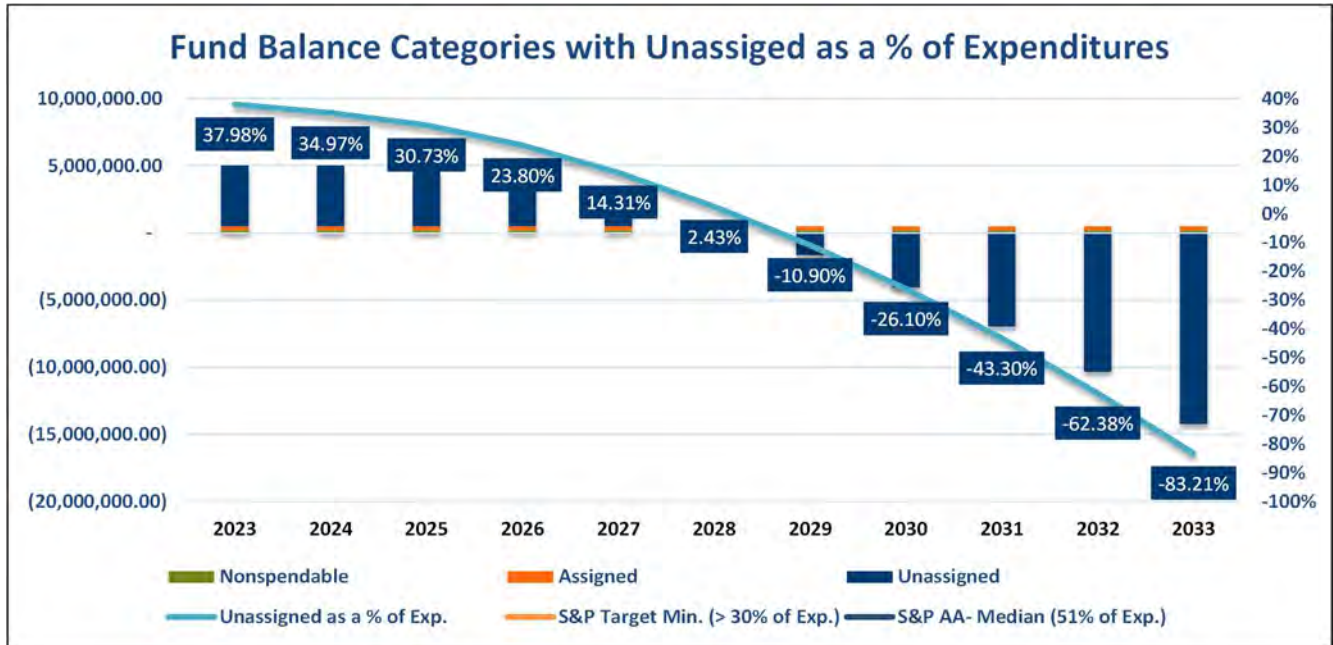
As discussed earlier regarding rating factors, the Village has a healthy Unassigned Fund Balance, rated Aa in the most recent Moody’s credit report. The Village has established a policy to maintain Unassigned Fund Balance at 25% of the General Fund operating budgeted expenditures. This is consistent with external organizations such as the Governmental Finance Officers Associations (GFOA) recommendation that at a minimum, governments, regardless of size, maintain unrestricted budgetary fund balance in their general fund of no less than two months of regular general fund operating revenues or regular general fund operating expenditures (GFOA’s Executive Board: September 2015). In addition, the Village has had a practice of transferring excess funds above the fund balance policy to the other Village funds to cash finance certain projects or costs. In this model, the Village has decided to maintain the fund balance in the near term to help finance future budgets that may experience the pressure of levy limits.

Table 8 also shows the estimated fund balance policy percentage. For the projection period, due to levy limits holding the tax levy to 0.10% increases and creating deficits, the fund balance will not be able to stay in compliance with the Fund Balance policy and will be in deficit from 2029 – 2033 of the projection period. The annual budget process will

address how the Village will maintain a balanced budget and stay in compliance with the Fund Balance policy.

Table 8 demonstrates the Village’s projected fund balance over the projection period based upon the operating projection.

Table 8
General Fund - Fund Balance Forecast



Another Moody’s rating factor (currently rated Baa) gauges the trend in fund balance. Village staff are aware of this factor and when consider transferring out excess amounts, the transfer should still allow for an increase in the fund balance. Maintaining a positive trend for the unassigned fund balance will assist the Village with maintaining or increasing this rating factor. However, Moody’s has recently changed its rating process and the next time the Village is rated, this metric is not used in the determination of liquidity.

Currently, the largest component of the General Fund fund balance is the unassigned category. There is a portion, approximately \$200,000, that is categorized as “Nonspendable.” This represents a combination of prepaid items and delinquent long-term receivables. The Nonspendable category demonstrates fund balance that cannot be used to fund operations as the cash associated with the balance has already been spent. Nonspendable balances can also include Advances (or loans) to other funds such as the TIDs. The Village has been careful through the years to avoid advances to the TIF districts. Advances often catch the attention of rating agencies and are looked upon as a negative draw on the General Fund.



Another exercise that the Village included in the plan is a projection of how much in additional revenues or expenditure reductions would be necessary on an annual basis to maintain the General Fund fund balance policy. **Table 9** demonstrates this using the orange lines below to demonstrate annual and cumulative of the needed additional revenues or expenditure reductions.

Table 9
Additional Revenues or Expenditure Reductions Required To Maintain General Fund Fund Balance Policy

	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Annual Additional Fees/Levy to Maintain Fund Balance Policy				165,650	1,190,716	436,186	328,071	418,383	474,996	488,742	502,876
Cumulative				165,650	1,356,366	1,792,552	2,120,623	2,539,006	3,014,001	3,502,743	4,005,619
FUND BALANCE (Including Cumulative of Additional Fees/Levy Limit Increase)											
Beginning Fund Balance	3,711,915	5,032,819	5,032,819	4,614,400	3,952,298	4,059,963	4,170,677	4,284,529	4,401,607	4,522,004	4,645,817
Year End Balance	5,032,819	5,032,819	4,614,400	3,952,298	4,059,963	4,170,677	4,284,529	4,401,607	4,522,004	4,645,817	4,773,141
COMPONENTS OF FUND BALANCE											
Nonspendable	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Assigned	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
Unassigned	4,532,819	4,532,819	4,114,400	3,452,298	3,559,963	3,670,677	3,784,529	3,901,607	4,022,004	4,145,817	4,273,141
Total Fund Balance	5,032,819	5,032,819	4,614,400	3,952,298	4,059,963	4,170,677	4,284,529	4,401,607	4,522,004	4,645,817	4,773,141
Unassigned fund balance as a % of expenditures (25%)	37.98%	34.97%	30.73%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%

4.3 Capital Finance Plan

The Village’s Capital Improvement Plan (CIP) identifies total project costs of \$46.65 million. \$21.22 million to be financed with General Obligation (GO) debt for the 2024 – 2033 planning period.

The project funding was provided by Village staff and for the plan, GO Bonds were used as the funding source after grants, donations, funds on hand or tax levy funding was applied. In addition, the capital plan includes many large projects that may be funded with either GO debt or Utility Revenue debt. The GO debt projects will be funded by the property tax levy or Stormwater User fees. In practice, the usage of GO Notes vs. GO Bonds will be determined on an annual basis based upon useful lives of assets, size of issue and GO Bond statutory eligibility of project costs. As part of the long-range plan process, the Village implemented a new park levy of \$150,000 that is funded by levy related to debt paid by other funds of the Village or the abated debt portion of the GO debt service requirements.

Appendix F provides a detail list of the projects and the recommended funding source. **Table 10** provides a summary of the project costs funded by GO debt proceeds and determines the size of the potential borrowing by year.

As discussed earlier, when looking to fund projects, the GO Debt Limit needs to be considered as well. Although the Village has residual capacity under the debt limit for future funding pledged on a GO debt basis, the Village should look to leave capacity for emergency funding. **Table 11** depicts the Village's current and projected percentage of its debt limit, the residual capacity and self-imposed debt limit policy. The debt limit policy should be used as one of the guidelines in the determination of future projects to undertake.

Another consideration when developing a capital/debt plan is the impact on the tax rate. The Village has included some significant facility, street and park projects, as well as equipment purchases within the CIP plan. The plan shows that currently the debt service tax rate may need to be stepped up each year to get to a tax levy of \$2,175,000 or a tax rate of \$1.14 per thousand of equalized valuation to fit the projects contemplated in the CIP (see **Table 12**). We recommend that if the Village consider adopting a debt tax levy or debt tax rate policy that assists the Village Board with making decisions regarding taking on large facility projects. A reasonable debt tax policy will guide the decision-making process by showing the pressure points from taking on projects at certain points in time. Currently, the plan shows a growth in tax levy over the next ten years to achieve a levy that can support the annual CIP plan. Annually, the Village will be able to see if the levy will reach a level that will stabilize the tax levy and allow the Village to accomplish its projects. At that time, we do not recommend establishing a debt tax levy policy, however, this should be considered in the future once the debt levy is established at the proper level.



Table 10
Financing Plan and Issue Size Determination

	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
	G.O. Bonds	G.O. Bonds	G.O. Bonds	G.O. Bonds	G.O. Bonds	G.O. Bonds	G.O. Bonds	G.O. Bonds	G.O. Bonds	G.O. Bonds
CIP Projects¹	1,581,126	3,314,780	2,534,476	3,570,425	2,455,214	2,983,676	3,226,571	3,997,485	2,728,465	3,193,981
Estimated Issuance Expenses	83,175	114,450	100,625	118,438	99,488	109,363	113,125	126,763	103,663	112,588
Municipal Advisor (Ehlers)	21,900	28,000	25,700	28,800	25,500	27,100	27,800	30,100	26,300	27,700
Bond Counsel	15,000	17,000	16,000	17,000	16,000	17,000	17,000	18,000	16,000	17,000
Disclosure Counsel	9,750	11,050	10,400	11,050	10,400	11,050	11,050	11,700	10,400	11,050
Rating Fee	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Maximum Underwriter's Discount	20,625	42,500	32,625	45,688	31,688	38,313	41,375	51,063	35,063	40,938
Paying Agent	900	900	900	900	900	900	900	900	900	900
Subtotal Issuance Expenses	83,175	114,450	100,625	118,438	99,488	109,363	113,125	126,763	103,663	112,588
TOTAL TO BE FINANCED	1,664,301	3,429,230	2,635,101	3,688,863	2,554,702	3,093,039	3,339,696	4,124,248	2,832,128	3,306,569
Estimated Interest Earnings	(15,811)	(33,148)	(25,345)	(35,704)	(24,552)	(29,837)	(32,266)	(39,975)	(27,285)	(31,940)
Rounding	1,510	3,918	244	1,842	4,851	1,798	2,570	727	157	371
NET BOND SIZE	1,650,000	3,400,000	2,610,000	3,655,000	2,535,000	3,065,000	3,310,000	4,085,000	2,805,000	3,275,000

A more detailed financing plan and issue size determination chart is included in [Appendix G](#). The chart in the appendix will demonstrate the breakout of the debt by funding source or fund, as well as showing a more detailed breakout of estimated issuance costs.



Table 11
General Obligation Debt Capacity

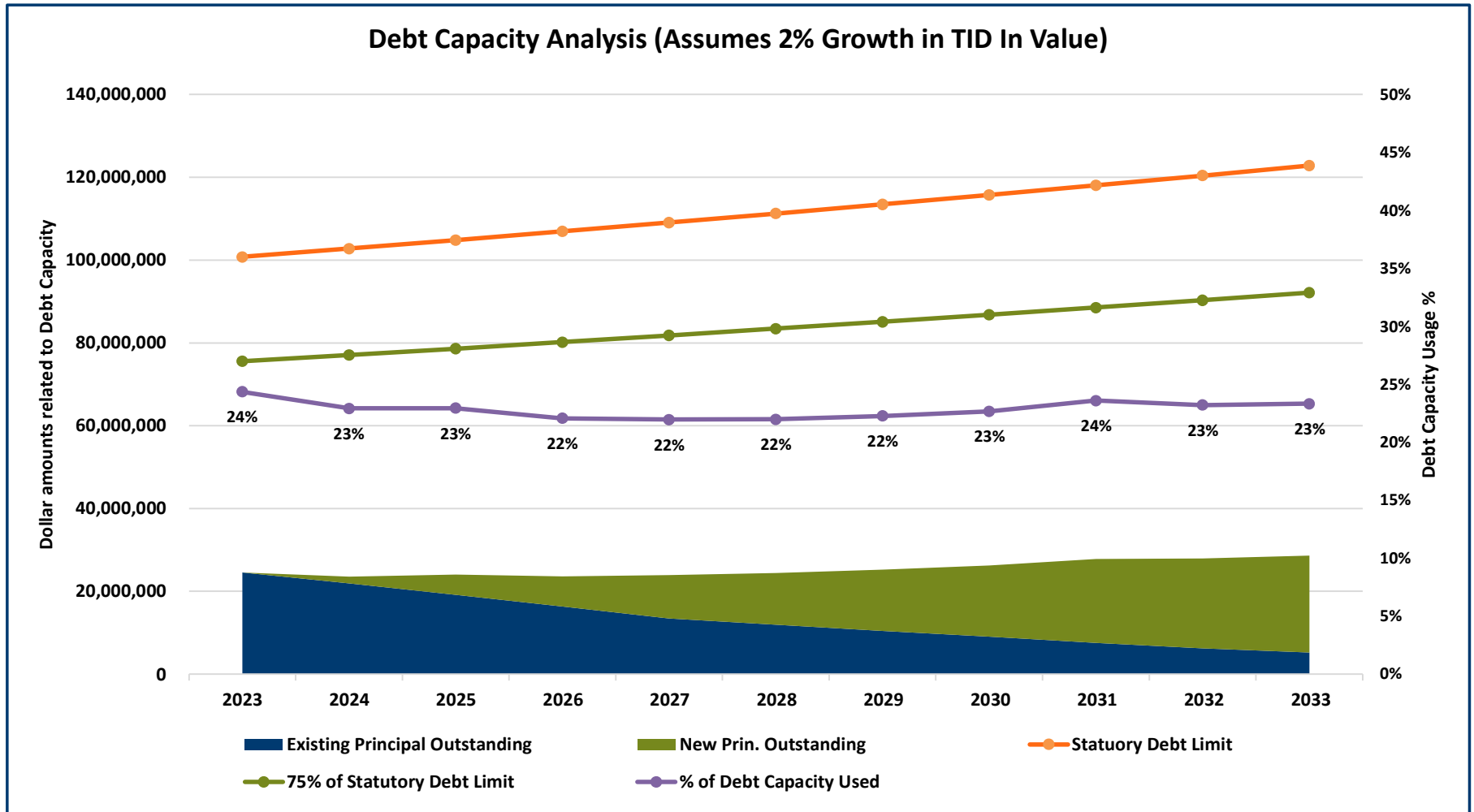




Table 12
Tax Impact of Financing Plan

Year Ending	Existing Debt			Proposed & Existing Debt								Year Ending
	Net Tax Levy	Equalized Value (TID OUT)	Tax Rate Per \$1,000	Total Principal and Interest	Abatements		Total Net Debt Service Levy	Total Tax Rate for Debt Service	Levy Change from Prior Year	Annual Taxes \$300,000 Home	Change to Tax Bill	
					Less: Storm Utility	Less: Cash Applied						
2024	1,169,188	1,860,349,200	\$0.69	0	0		1,169,188	\$0.69		\$206		2024
2025	1,127,813	1,860,349,200	\$0.61	250,733	(80,313)	(4,046)	1,294,188	\$0.70	125,000	\$209	\$3	2025
2026	1,086,817	1,860,349,200	\$0.58	518,983	(185,852)	(760)	1,419,188	\$0.76	125,000	\$229	\$20	2026
2027	1,045,090	1,860,349,200	\$0.56	766,985	(264,426)	(3,461)	1,544,188	\$0.83	125,000	\$249	\$20	2027
2028	1,003,115	1,860,349,200	\$0.54	1,028,057	(360,625)	(1,358)	1,669,188	\$0.90	125,000	\$269	\$20	2028
2029	962,015	1,860,349,200	\$0.52	1,294,501	(462,076)	(251)	1,794,188	\$0.96	125,000	\$289	\$20	2029
2030	926,715	1,902,613,000	\$0.50	1,525,028	(529,733)	(2,821)	1,919,188	\$1.03	125,000	\$309	\$20	2030
2031	901,672	1,902,613,000	\$0.47	1,755,019	(612,060)	(443)	2,044,188	\$1.07	125,000	\$322	\$13	2031
2032	640,356	1,902,613,000	\$0.34	2,313,952	(778,074)	(1,233)	2,175,000	\$1.14	130,812	\$343	\$21	2032
2033	540,131	1,917,938,100	\$0.28	2,454,299	(815,338)	(4,092)	2,175,000	\$1.14	0	\$343	\$0	2033
2034	437,531	1,917,938,100	\$0.23	2,592,506	(851,962)	(3,075)	2,175,000	\$1.13	0	\$340	(\$3)	2034
2035	391,806	1,917,938,100	\$0.20	2,423,122	(857,597)		1,957,331	\$1.02	(217,669)	\$306	(\$34)	2035
2036	347,131	1,917,938,100	\$0.18	2,350,185	(837,143)		1,860,173	\$0.97	(97,158)	\$291	(\$15)	2036
2037	313,356	1,917,938,100	\$0.16	2,296,731	(816,427)		1,793,660	\$0.94	(66,513)	\$281	(\$10)	2037
2038	280,331	1,917,938,100	\$0.15	2,242,064	(795,356)		1,727,039	\$0.90	(66,621)	\$270	(\$10)	2038
2039	243,131	1,917,938,100	\$0.13	2,200,726	(783,667)		1,660,190	\$0.87	(66,849)	\$260	(\$10)	2039
2040	206,831	1,917,938,100	\$0.11	2,137,779	(766,243)		1,578,366	\$0.82	(81,824)	\$247	(\$13)	2040
2041	166,406	1,917,938,100	\$0.09	2,078,451	(743,285)		1,501,573	\$0.78	(76,793)	\$235	(\$12)	2041
2042	126,953	1,917,938,100	\$0.07	2,012,605	(719,805)		1,419,753	\$0.74	(81,820)	\$222	(\$13)	2042
2043	0	1,917,938,100	\$0.00	1,945,391	(695,837)		1,249,554	\$0.65	(170,199)	\$195	(\$27)	2043
2044	0	1,917,938,100	\$0.00	1,876,877	(671,430)		1,205,447	\$0.63	(44,107)	\$189	(\$7)	2044
2045	0	1,917,938,100	\$0.00	1,524,067	(553,873)		970,194	\$0.51	(235,253)	\$152	(\$37)	2045
2046	0	1,917,938,100	\$0.00	1,345,230	(489,341)		855,889	\$0.45	(114,305)	\$134	(\$18)	2046
2047	0	1,917,938,100	\$0.00	1,117,850	(412,047)		705,804	\$0.37	(150,085)	\$110	(\$23)	2047
2048	0	1,917,938,100	\$0.00	898,313	(332,459)		565,854	\$0.30	(139,950)	\$89	(\$22)	2048
2049	0	1,917,938,100	\$0.00	852,728	(319,205)		533,523	\$0.28	(32,331)	\$83	(\$5)	2049
2050	0	1,917,938,100	\$0.00	660,687	(256,976)		403,711	\$0.21	(129,812)	\$63	(\$20)	2050
2051	0	1,917,938,100	\$0.00	290,284	(104,204)		186,080	\$0.10	(217,631)	\$29	(\$34)	2051
2052	0	1,917,938,100	\$0.00	277,959	(99,787)		178,173	\$0.09	(7,907)	\$28	(\$1)	2052
Total	11,916,389				(15,251,423)	(21,540)						Total

SECTION 5 – PROJECTED PROPERTY TAX IMPACTS

The concluding exercise of the Ten-Year Financial Management planning process is a projection of the tax levy, and corresponding tax rates, for all levy supported purposes: Village operations, capital outlay and debt service.

Development of the forecasts discussed in the previous sections allows for a projection of the future tax levy and corresponding tax rates needed to support Village’s operations, capital, and debt service. Since 2005, the amount by which the Village is permitted to increase its tax levy has been limited by State law. The current version of State levy limits allows the Village to increase its levy over the preceding year’s actual levy by a percentage equal to its prior year net new construction increase. Additionally, any amounts needed to pay General Obligation debt service authorized after July 1, 2005 is exempted from the limits. Because the Village has not historically utilized the full adjustment to increase its levy for its general obligation debt, the Village has had adequate capacity under the current levy limit law to support the levy requirements. The current ten-year projection shows pressure points that the Village will need to address.

The Village’s total levy is comprised of the General Fund, Library, Health Grants, Tourism/Public Events, School Liaison, Capital Fund and Debt Service Fund. **Table 13** and **Table 14** includes the Village’s projected tax levy and tax rate from 2023 - 2033. **Table 15** provides a breakout of the tax levy by fund.



Table 13
Projected Tax Levy and Tax Rate

	2023	2024	2025	2026	2027	Projected					
						2028	2029	2030	2031	2032	2033
LEVY FUNDS											
FUND											
General Fund	8,603,788	8,573,613	9,624,439	10,676,317	11,729,247	12,783,230	14,010,758	15,133,443	16,190,830	17,249,274	18,308,777
Library	631,654	639,500	639,500	639,500	639,500	639,500	639,500	639,500	639,500	639,500	639,500
Health Grants	199,900	205,900	205,900	205,900	205,900	205,900	205,900	205,900	205,900	205,900	205,900
Tourism/Public Events	215,202	195,735	195,735	195,735	195,735	195,735	195,735	195,735	195,735	195,735	195,735
School Liason	61,877	59,193	59,193	59,193	59,193	59,193	59,193	59,193	59,193	59,193	59,193
Capital Fund	-	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
Debt Service - Existing Debt	1,170,741	1,169,188	1,127,813	1,086,817	1,045,090	1,003,115	962,015	926,715	901,672	640,356	540,131
Debt Service - New Debt	-	0	166,375	332,371	499,098	666,073	832,173	992,473	1,142,516	1,534,644	1,634,869
TOTAL PROPERTY TAX LEVY	10,883,162	10,993,129	12,168,955	13,345,833	14,523,763	15,702,746	17,055,274	18,302,959	19,485,346	20,674,602	21,734,105
Change in Levy	12.40%	1.01%	10.70%	9.67%	8.83%	8.12%	8.61%	7.32%	6.46%	6.10%	5.12%
ASSESSED VALUE (TID OUT)	1,680,899,400	1,680,899,400	1,680,899,400	1,680,899,400	1,680,899,400	1,719,086,422	1,719,086,422	1,719,086,422	1,733,081,467	1,733,081,467	1,733,081,467
TAX RATE	\$ 6.47	\$ 6.54	\$ 7.24	\$ 7.94	\$ 8.64	\$ 9.13	\$ 9.92	\$ 10.65	\$ 11.24	\$ 11.93	\$ 12.54
TAX RATE DELTA (\$)	\$0.70	\$0.07	\$0.70	\$0.70	\$0.70	\$0.49	\$0.79	\$0.73	\$0.60	\$0.69	\$0.61
Taxes on a \$300,000 home	\$ 1,942.38	\$ 1,962.01	\$ 2,171.86	\$ 2,381.91	\$ 2,592.14	\$ 2,740.31	\$ 2,976.34	\$ 3,194.07	\$ 3,372.95	\$ 3,578.82	\$ 3,762.22
Tax Levy Delta (\$)	\$ 210.92	\$ 19.63	\$ 209.85	\$ 210.05	\$ 210.23	\$ 148.17	\$ 236.03	\$ 217.73	\$ 178.88	\$ 205.87	\$ 183.40



Table 14
Projected Tax Levy and Tax Rate

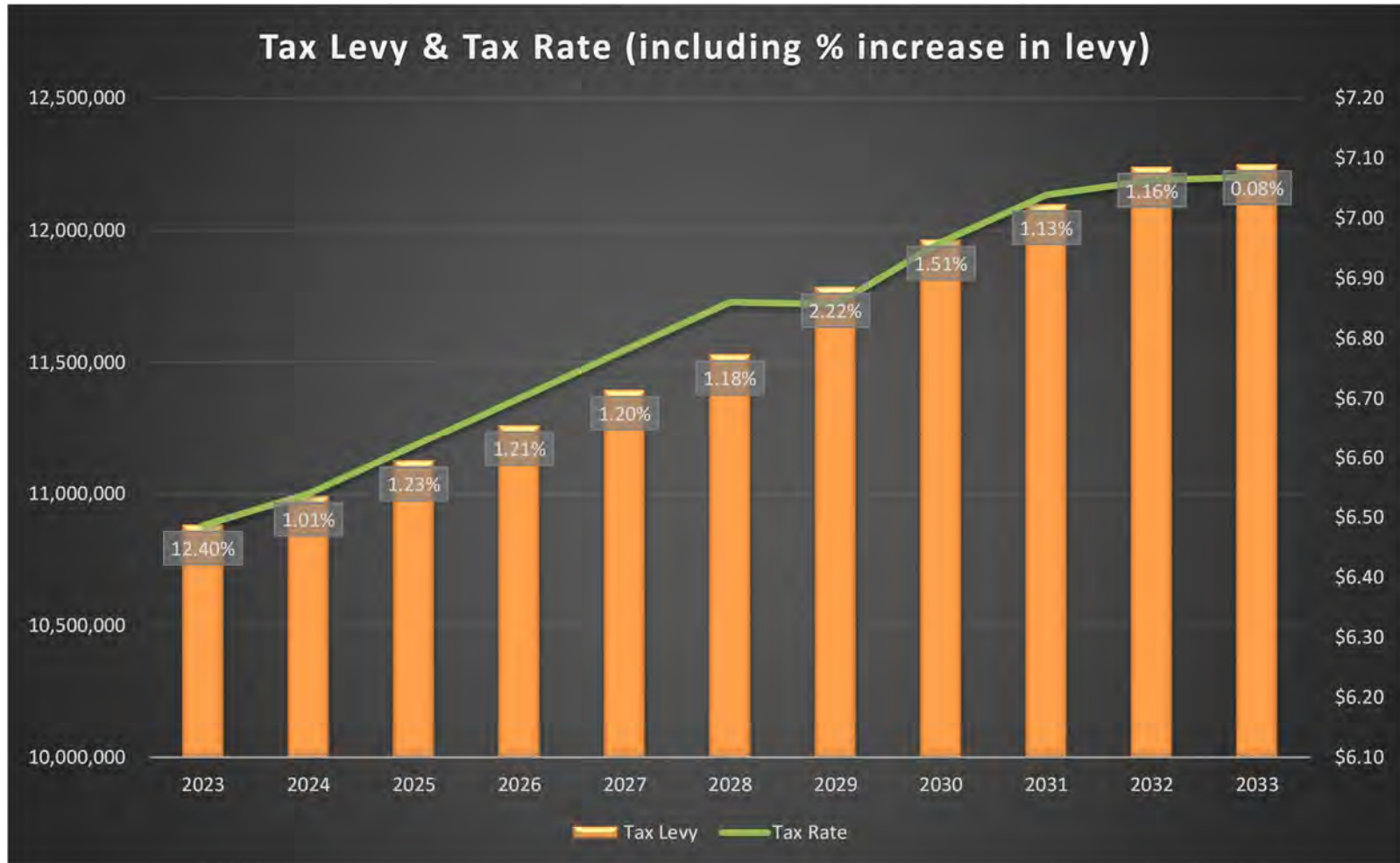




Table 15
Projected Levy Breakout by Component

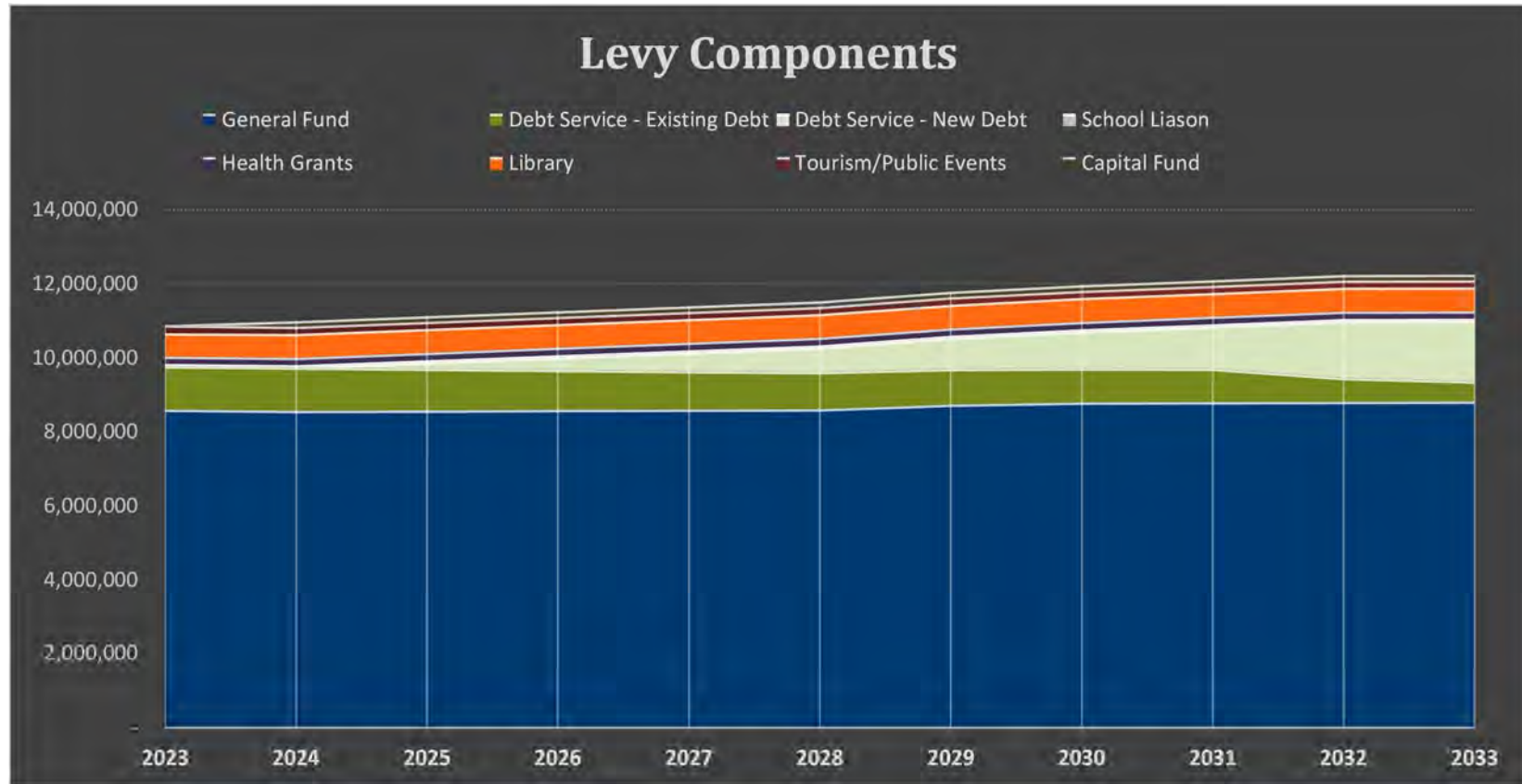




Table 16 depicts a levy limit compliance check. The levy limit calculation only allows the Village to increase taxes by net new construction. Levy limit compliance is driven largely by permitted adjustments for debt service and net new construction. For this study, net new construction is limited to 0.10%. All of the Village’s General Obligation debt service is exempted from levy limits. Ehlers generally advises communities to claim the “net levy” amount of debt service, since post July 1, 2005 G.O. debt service adjustments are subtracted out the following year on the levy limit form. Based upon the methodology used in the model, the Village is projected to remain in compliance with levy limits during the planning period. Pressure on the Village’s operations, calculating the Village to be in compliance, creates operating starting 2025, See Table 6.

Table 16
Levy Limit Projection

Levy Year	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
Calendar/Budget Year	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Line	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected
Prior Year's Actual Levy	10,883,162	10,993,129	12,168,955	13,345,833	14,523,763	15,702,746	17,055,274	18,302,959	19,485,346	20,674,602
Prior Year's Personal Property Aid	18,220	18,220	18,220	18,220	18,220	18,220	18,220	18,220	18,220	18,220
1 Prior Year's Actual Levy plus Personal Property Aid	10,901,382	11,011,349	12,187,175	13,364,053	14,541,983	15,720,966	17,073,494	18,321,179	19,503,566	20,692,822
2 Exclude Prior Year Levy for Unreimbursed Emergency Expenses	0	0	0	0	0	0	0	0	0	0
3 Exclude Prior Year Levy for G.O. Debt Authorized After July 1, 2005	(1,220,742)	(1,319,189)	(1,444,188)	(1,569,188)	(1,694,188)	(1,819,188)	(1,944,188)	(2,069,188)	(2,194,188)	(2,325,000)
4 Adjusted Actual Levy	9,680,640	9,692,160	10,742,987	11,794,865	12,847,795	13,901,778	15,129,306	16,251,991	17,309,378	18,367,822
TID Closure Calculations						TID #1 & TID #4	TID #5			
I Will Close a TID Before April 15 in This Calendar Year	No	No	No	No	No	Yes	Yes	No	No	No
Enter Projected TID Increment Value in Shaded Cell						42,263,800	15,325,100			
Enter Projected Total TID OUT EV in Closure Year in Shaded Cell						1,703,106,900	1,745,370,700			
Terminated TID % (50% of increment value as a percentage of TID OUT EV)						1.24%	0.44%			
Applied to Prior Year Adjusted Actual Levy						172,491	66,421			
Net New Construction										
Enter Assumed Net New Construction Percentage	0.119%	0.100%	0.100%	0.100%	0.100%	0.100%	0.100%	0.100%	0.100%	0.100%
Applied to Prior Year Adjusted Actual Levy	11,520	9,692	10,743	11,795	12,848	13,902	15,129	16,252	17,309	18,368
Less: Next Year's Personal Property Aid	(18,220)	(18,220)	(18,220)	(18,220)	(18,220)	(18,220)	(18,220)	(18,220)	(18,220)	(18,220)
Levy Limit Before Adjustments	9,673,940	9,683,632	10,735,510	11,788,440	12,842,423	14,069,951	15,192,636	16,250,023	17,308,467	18,367,970
A Increase for Unused Prior Year Levy (Carry Over)	1	0	0	0	0	0	0	0	0	0
Accept Carryover Amount?	No	No	No	No	No	No	No	No	No	No
D Increase for Local Share of Refunded or Rescinded Taxes										
E Debt Service for G.O. Debt Authorized After July 1, 2005	1,319,189	1,444,188	1,569,188	1,694,188	1,819,188	1,944,188	2,069,188	2,194,188	2,325,000	2,325,000
F Increase Approved by Referendum										
R Increase for unused levy carryforward from prior years										
Q Total Adjustments	1,319,189	1,444,188	1,569,188	1,694,188	1,819,188	1,944,188	2,069,188	2,194,188	2,325,000	2,325,000
9 Total Adjustments	1,319,189	1,444,188	1,569,188	1,694,188	1,819,188	1,944,188	2,069,188	2,194,188	2,325,000	2,325,000
10 Allowable Levy	10,993,129	11,127,820	12,304,698	13,482,628	14,661,611	16,014,139	17,261,824	18,444,211	19,633,467	20,692,970
Actual or Projected levy	10,993,129	12,168,955	13,345,833	14,523,763	15,702,746	17,055,274	18,302,959	19,485,346	20,674,602	21,734,105
Amount Allowable Levy Exceeds Actual Levy	(0)	(1,041,135)	(1,041,135)	(1,041,135)	(1,041,135)	(1,041,135)	(1,041,135)	(1,041,135)	(1,041,135)	(1,041,135)

SECTION 6 – TIF DISTRICTS & ECONOMIC DEVELOPMENT

Updates to the cash flow projections for each Tax Incremental Finance (“TIF”) District were prepared to monitor the performance of each TID.

TID No. 1

TID Type: Mixed Use District

Expenditure Period Ends: March 16, 2025

Maximum Life Ends: March 16, 2030

Final Revenue Collection year: 2030

The TID was created to construct a 90-unit medium density senior housing development on the former Blood Center site and a portion of the Southridge Mall parking lot. The project required relocation and extension of the Southridge Mall ring road, partial reconstruction and reconfiguration of the W. Grange Avenue/Northway intersection, and other road and utility improvements.

Currently projected to close in 2028. However, the Village could close the District and hold it open an additional year to take advantage of the Affordable Housing Extension. This could provide approximately \$230,000 in funds toward this purpose.

Appendix H includes an update to the TID increment projection for TID No. 1 and a cash flow projection. TID No. 1 is presently paying debt service on the 2011 Taxable G.O. Community Development Bonds, Series A issue. Based upon the development assumptions, the district should be able to pay the debt issue in 2028.

TID No. 2

TID Type: Mixed Use District

Expenditure Period Ends: December 21, 2025

Maximum Life Ends: December 21, 2030

Final Revenue Collection year: 2031

Currently projected to close in 2026.

The TID was created to provide developer incentives for interior and exterior improvements of the Southridge Mall. In 2016, a development agreement was approved with Marcus Theatres that provided incentives for the construction of a Marcus Theatres in the parking

lot of Southridge Mall. Development incentives were paid after Marcus obtained their occupancy permit in 2017.

Appendix I includes an update to the TID increment projection for TID No. 2 and a cash flow projection. TID No. 2 had been making payments on the 2011 Taxable G.O. Community Development Bonds, Series B, however the Village called the issue on December 1, 2023 and defeased the debt issue. The Village still has some objectives that it would like to achieve in the District prior to potential closure in 2026.

TID No. 4

TID Type: Rehabilitation District

Expenditure Period Ends: October 6, 2037

Maximum Life Ends: October 6, 2043

Final Revenue Collection year: 2044

Currently projected to close within statutory life, without any extensions.

The TID was created to redevelop the former JCPenney Auto Center and other unused land into 3 multi-family residential apartment complexes - Greenbelt Apartments. This TID also provided incentive payments to JCPenney for interior and exterior improvements of the Department store.

Appendix J includes an update to the TID increment projection for TID No. 4 and a cash flow projection. TID No. 4 has been making payments on the 2016 Taxable G.O. Community Development Bonds, Series B and the 2018 Taxable G.O. Community Development Bonds, Series B. Based upon the development assumptions, the district should be able to pay the debt issues off in 2028.

TID No. 5

TID Type: Rehabilitation District

Expenditure Period Ends: August 3, 2040

Maximum Life Ends: August 3, 2045

Final Revenue Collection year: 2046

Currently projected to close within statutory life, without any extensions. The TID is projected to contribute \$375,000 to the West Grange Avenue street project in 2024.

The TID was created in 2018 to redevelop the former Sears Department store into multiple retail stores, which included Dicks Sporting Goods, TJ Maxx, and Round One. The TID provided development incentives after certificate of occupancies were granted for certain phases of the project.

Appendix K includes an update to the TID increment projection for TID No. 5 and a cash flow projection. TID No. 5 has been making payments on the 2018 Taxable G.O. Community Development Bonds, Series C. Based upon the development assumptions, the district should be able to pay off its obligations in 2031.

TID No. 6

TID Type: Blighted Area District

Expenditure Period Ends: October 18, 2044

Maximum Life Ends: October 18, 2050

Final Revenue Collection year: 2051

The District has not had development occur as of the date of this report. No cashflow will be provided in this report.

The TID was created in 2022 to redevelop the former Boston Store. The TID will provide necessary infrastructure and development incentives to a residential development planned for the site.

Economic Development Initiatives

The Village has continued to promote development and redevelopment inside its tax increment districts. This development helps, as Net New Construction within the tax increment district provides for growth in the tax base and allows for increases in the Village's operating tax levy.

SECTION 7 – GENERAL CONCLUSIONS & OBSERVATIONS

The following is a summary of key conclusions and observations developed as a result of the modeling and workshop process and the development of the Financial Management Plan:

- Current rating indicators for the Village are very strong related to tax base growth, wealthy tax base and operating reserves.
- In regards to the Village’s debt obligation indicators, the Village has an above average debt burden, per Moody’s investor services, however the rating on this indicator is still seen as strong in the Village’s current credit report.

The primary challenges going forward will be:

- Finding the appropriate balance between a desire to keep taxes manageable and provide updated facilities to the community. The Village has several facility projects, street projects and park projects that drive a significant CIP.
- Maintaining and improving revenue sources to abate the property tax levy from debt service including TIF revenues. Funding sources for Utility projects could become an issue as the Village strives to preserve the General Obligation debt capacity. The plan shows that the Water and Sewer Utility will utilize revenue debt, however the Stormwater Utility is projected to continue to use GO debt capacity. If debt capacity usage grows, the Village can make a future decision on how it would like to fund the Stormwater capital plan,

Levy limits, in their present form, are expected to be a constraining factor for the Village. Items such as inflation and additional costs to run new Village facilities will impact the levy limit calculation starting in 2025. To address this concern, the Village will need to use the annual budget process to find ways to stay within the levy limit. If smaller adjustments cannot alleviate the pressure, the Village may need to look to available alternative revenues, cutting or reallocating costs or reduction of services. Planning for this possibility is something the Village should consider currently in preparation for future levy limit pressure.

Qualifying for the Expenditure Restraint Program (ERP) payments may be a constraining factor. To qualify for ERP payments, the Village must limit increases in its annual general fund expenditures to a percentage that does not exceed the sum of 60% of its Net New Construction factor plus an inflationary adjustment based on the Consumer Price Index. The Village did qualify for an ERP payment in 2024 and is guaranteed a payment in 2025. Starting with the 2025 budget process, the Village will need to plan for how comply with the program’s requirements to keep qualifying for the additional revenue that the program provides.

Closure of TIDs can have a positive impact on the Village’s financial position by increasing the Village’s tax base. This additional tax base allows the Village to increase its tax levy,

reduce its tax rate, or likely some combination of both. The Village currently has numerous TID closures that will occur within the ten-year planning period. Planning for the impact of these closure can give the Village opportunities for additional projects in those years..

SECTION 8 – RECOMMENDATIONS

To capitalize on its investment in this planning process, the Village should undertake or review the following actions as extensions of this plan:

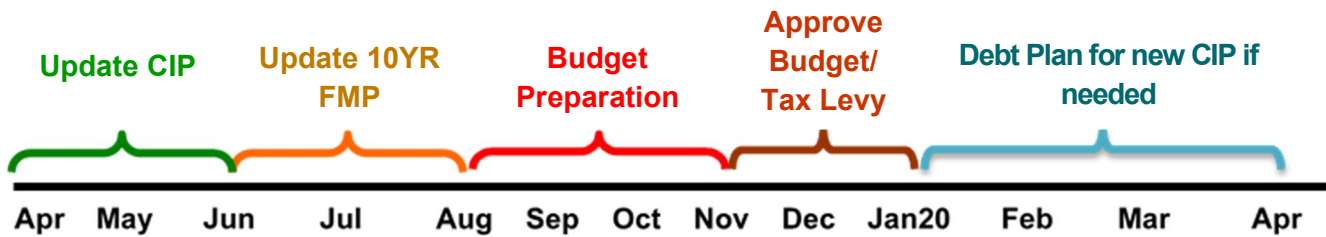
1. Consider approving new or reviewing financial policies:
 - a. Debt policies – these policies drive the CIP process.
 - i. Debt service tax rate or debt tax levy that will control when the Village is fiscally capable of taking on large facility projects. As discussed earlier, this is probably a future item once the capital plan debt service plan is fully implemented.
 - ii. Debt capacity should not exceed a certain percentage of the Village’s statutory debt limit. The Village currently has a self imposed debt capacity policy of 75% of the statutory debt limit of 5% of the Village’s equalized value.
 - b. Fund Balance policies
 - i. Consider updating the General Fund Balance policy that calls for maintaining the unassigned fund balance 25% of General Fund budgeted operating expenditure to 25% of General Fund operating revenues to better align with the Village’s rating agency, Moody’s Investor Service.
 - ii. Consider amending the fund balance policy to address excess fund balance above the policy. The policy should state that allowing for use of excess fund balance to fund one-time operating items, transfers to capital projects to fund additional projects, transfers to capital projects to reduce future borrowings and transfers to debt service to aid in stabilizing the tax levy is acceptable.
 - c. Revenue policies
 - i. Qualify for Expenditure Restraint (ERP) when possible.
 - ii. Consider alternative revenues if there is pressure on Levy Limits or ERP calculations.
 - iii. Utilize investments or investment services that can maximize the investment income on Village deposits. A good investment portfolio can stabilize this income as well and help during economic downturns.

FINANCIAL MANAGEMENT PLANNING

In addition, we recommend that the Village continue to update its CIP annually, so it maintains a planning horizon, and accurately reflects planned projects and associated costs. Maintaining a current CIP also allows this information to be integrated into a current year financing plan, making for an easy transition into the current year's debt issue(s) process.

Review status of financial rating indicators in conjunction with future debt financings. As new debt issues are considered, their impact should be evaluated to see what impact the new issue will have on the bond rating.

Consider additional periodic updates to this Ten-Year Financial Management Plan. Changes in economic conditions, local priorities, state legislation and other variables may require that the model be updated periodically to remain a viable planning tool. The chart below reflects a typical fiscal planning cycle.



SECTION 9 – ACKNOWLEDGEMENTS

On behalf of the project team, we would like to acknowledge the commitment and contributions provided by several members of Village staff in completing this project. We would like to recognize Mike Hawes, Village Manager and Stephanie Hall, Finance Director/Treasurer for their input and guidance throughout the course of this study.



2023 Financial Management Plan

- Governmental Funds

Appendices

Village of Greendale, WI

Appendix A
General Fund
Village of Greendale, WI

			2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
			PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED
REVENUES	CODE	DESCRIPTION											
Grouping	Acct #	Description											
Local Property Taxes	01-00-21102	Property Tax Levy	8,603,788	8,573,613.00	8,583,304.16	8,593,006.01	8,602,717.57	8,612,438.83	8,742,910.82	8,796,066.28	8,805,980.89	8,815,905.42	8,825,839.87
Transfers In	01-00-21103	Taxes-Municipal Utility	335,000	L 275,000.00	275,000.00	275,000.00	275,000.00	275,000.00	275,000.00	275,000.00	275,000.00	275,000.00	275,000.00
Intergovernmental	01-00-21104	Municipal Services	2,000	L 2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
Intergovernmental	01-00-21115	Fire Insurance Tax From State	67,189	L 67,189.00	67,189.00	67,189.00	67,189.00	67,189.00	67,189.00	67,189.00	67,189.00	67,189.00	67,189.00
Intergovernmental	01-00-21117	State Video Svc Provider Pmt	42,615	L 42,615.00	42,615.00	42,615.00	42,615.00	42,615.00	42,615.00	42,615.00	42,615.00	42,615.00	42,615.00
Intergovernmental	01-00-21118	State Shared Ax - Per Capita	243,091	L 602,881.00	602,881.00	602,881.00	602,881.00	602,881.00	602,881.00	602,881.00	602,881.00	602,881.00	602,881.00
Intergovernmental	01-00-21119	State Expenditure Restraint	239,939	L 180,111.00	180,111.00	180,111.00	180,111.00	180,111.00	180,111.00	180,111.00	180,111.00	180,111.00	180,111.00
Intergovernmental	01-00-21120	State Reimb. - Computer Aid	28,673	L 10,004.00	10,004.00	10,004.00	10,004.00	10,004.00	10,004.00	10,004.00	10,004.00	10,004.00	10,004.00
Licenses and Permits	01-00-22201	Liquor & Malt Beverage License	23,000	L 22,000.00	22,000.00	22,000.00	22,000.00	22,000.00	22,000.00	22,000.00	22,000.00	22,000.00	22,000.00
Licenses and Permits	01-00-22202	Beverage Operators Licenses	5,500	L 5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
Licenses and Permits	01-00-22203	Cigarette Licenses	800	L 800.00	800.00	800.00	800.00	800.00	800.00	800.00	800.00	800.00	800.00
Licenses and Permits	01-00-22205	Bicycle Licenses	1,500	L 1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
Licenses and Permits	01-00-22209	Food Establishment Licenses	15,075	L 15,050.00	15,050.00	15,050.00	15,050.00	15,050.00	15,050.00	15,050.00	15,050.00	15,050.00	15,050.00
Licenses and Permits	01-00-22217	Other Licenses	7,000	L 5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
Licenses and Permits	01-00-22218	Animal Licenses - Milwaukee	3,500	L 3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00
Licenses and Permits	01-00-22300	Building Inspection Hc	60,000	L 60,000.00	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00
Licenses and Permits	01-00-22301	Building Permits	75,000	L 100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
Licenses and Permits	01-00-22302	Electrical Permits	30,000	L 35,000.00	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00
Licenses and Permits	01-00-22303	Plumbing Permits	20,000	L 25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
Licenses and Permits	01-00-22305	Heating Permits	20,000	L 30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00
Licenses and Permits	01-00-22306	Parking Permits	50,000	L 50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
Licenses and Permits	01-00-22307	Police Alarm Permits	3,000	L 4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
Licenses and Permits	01-00-22308	Other Permits	1,500	L 1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
Public Charges for Services	01-00-22309	Road Excavation Permits	2,800	L 1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Fines and Forfeits	01-00-22401	Court Penalties And Costs	300,000	L 325,000.00	325,000.00	325,000.00	325,000.00	325,000.00	325,000.00	325,000.00	325,000.00	325,000.00	325,000.00
Intergovernmental	01-00-22502	State Aid - Local Street	654,434	L 750,801.00	750,801.00	750,801.00	750,801.00	750,801.00	750,801.00	750,801.00	750,801.00	750,801.00	750,801.00
Intergovernmental	01-00-22504	Police Department Grants	18,202	L 14,000.00	14,000.00	14,000.00	14,000.00	14,000.00	14,000.00	14,000.00	14,000.00	14,000.00	14,000.00
Miscellaneous	01-00-22703	Damage To Village Property	5,000	L 10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
Miscellaneous	01-00-22704	Aap Municipal Services	8,615	L -	-	-	-	-	-	-	-	-	-
Miscellaneous	01-00-22705	Insurance Dividends	16,838	L 17,000.00	17,000.00	17,000.00	17,000.00	17,000.00	17,000.00	17,000.00	17,000.00	17,000.00	17,000.00
Miscellaneous	01-00-22706	Insurance Proceeds	8,000	L 8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00
Miscellaneous	01-00-22801	Interest On Investments	725,000	L 352,017.00	352,017.00	352,017.00	352,017.00	352,017.00	352,017.00	352,017.00	352,017.00	352,017.00	352,017.00
Miscellaneous	01-00-22830	Hose Tower Rental	42,000	L 42,000.00	42,000.00	42,000.00	42,000.00	42,000.00	42,000.00	42,000.00	42,000.00	42,000.00	42,000.00
Public Charges for Services	01-00-22831	Rental Village Property	30,000	L 30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00
Public Charges for Services	01-00-22832	Rental Village Equipment	60,000	L 60,000.00	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00
Licenses and Permits	01-00-22833	Cable Tv Fees	161,000	L 161,000.00	161,000.00	161,000.00	161,000.00	161,000.00	161,000.00	161,000.00	161,000.00	161,000.00	161,000.00
Miscellaneous	01-00-22900	Misc Revenue Pr Yr Exp Adj	179,919	L -	-	-	-	-	-	-	-	-	-
Public Charges for Services	01-00-22905	Police Chgs For Svcs Hc/Srm	210,000	L 252,564.00	252,564.00	252,564.00	252,564.00	252,564.00	252,564.00	252,564.00	252,564.00	252,564.00	252,564.00
Public Charges for Services	01-00-22909	Police Charges For Services	7,500	L 7,500.00	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00
Public Charges for Services	01-00-22910	Bail-Service Fee	2,600	L 500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00
Public Charges for Services	01-00-22911	Police Dept Dispatch Acc Rpt	1,500	L 1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
Public Charges for Services	01-00-22924	Health Department	50	L 100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Public Charges for Services	01-00-22927	Weights And Measures	1,500	L 1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
Public Charges for Services	01-00-22930	Sale Of Dpw Scrap	0	L 500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00
Public Charges for Services	01-00-22931	Special Pick Up	5,000	L 5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
Public Charges for Services	01-00-22932	Public Works Sales Matl & Serv	38,000	L 10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
Public Charges for Services	01-00-22933	Fire Department - Rescue Calls	600,000	L 550,000.00	550,000.00	550,000.00	550,000.00	550,000.00	550,000.00	550,000.00	550,000.00	550,000.00	550,000.00
Public Charges for Services	01-00-22934	Fire Inspection Fees	20,000	L 20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
Public Charges for Services	01-00-22936	Fire Dept Rescue-Tax Intercept	16,000	L 16,000.00	16,000.00	16,000.00	16,000.00	16,000.00	16,000.00	16,000.00	16,000.00	16,000.00	16,000.00
Public Charges for Services	01-00-22938	Fire Cty Grant Ems Supplies	60,000	L 60,000.00	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00
Public Charges for Services	01-00-22965	Real Estate Status Reports	6,000	L 6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
Public Charges for Services	01-00-22967	Computer Revenue W/S Utility	40,000	L 40,000.00	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00
Miscellaneous	01-00-22968	Other Revenues	1,000	L 1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Public Charges for Services	01-00-22969	School Reimb. Cross Guards	4,300	L 4,300.00	4,300.00	4,300.00	4,300.00	4,300.00	4,300.00	4,300.00	4,300.00	4,300.00	4,300.00
Public Charges for Services	01-00-22975	Local Plan Exam	3,000	L 3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
Intergovernmental Charges for Serv	01-00-22980	Tif Administration	150,000	L 100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
TOTAL REVENUES			13,256,428.0	12,962,045.0	12,971,736.1	12,981,438.0	12,991,149.5	13,000,870.8	13,131,342.8	13,184,498.2	13,194,412.8	13,204,337.4	13,214,271.8

Appendix A
General Fund
Village of Greendale, WI

			2023		2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
			PROJECTED	CODE	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED
EXPENDITURES														
General Government	01-11-42100	Salaries - Regular	280,635	W	295,121.00	303,974.63	313,093.87	322,486.68	332,161.29	342,126.12	352,389.91	362,961.61	373,850.45	385,065.97
General Government	01-11-43100	Salaries - Elected	52,251	W	54,000.00	55,620.00	57,288.60	59,007.26	60,777.48	62,600.80	64,478.82	66,413.19	68,405.58	70,457.75
General Government	01-11-43110	Salaries - Board Of Review	68	W	350.00	360.50	371.32	382.45	393.93	405.75	417.92	430.46	443.37	456.67
General Government	01-11-45100	Health Insurance	43,000	E	41,700.00	42,742.50	43,811.06	44,906.34	46,029.00	47,179.72	48,359.22	49,568.20	50,807.40	52,077.59
General Government	01-11-45200	Life Insurance	460	E	500.00	512.50	525.31	538.45	551.91	565.70	579.85	594.34	609.20	624.43
General Government	01-11-46100	Social Security	17,399	E	18,297.00	18,754.43	19,223.29	19,703.87	20,196.46	20,701.38	21,218.91	21,749.38	22,293.12	22,850.45
General Government	01-11-46200	Wrs Empe/Emprr	19,083	E	20,363.00	20,872.08	21,393.88	21,928.72	22,476.94	23,038.87	23,614.84	24,205.21	24,810.34	25,430.60
General Government	01-11-46300	Medicare	4,827	E	5,062.00	5,188.55	5,318.26	5,451.22	5,587.50	5,727.19	5,870.37	6,017.13	6,167.56	6,321.74
General Government	01-11-51700	Maintenance Computers	253,542	S	257,096.00	262,237.92	267,482.68	272,832.33	278,288.98	283,854.76	289,531.85	295,322.49	301,228.94	307,253.52
General Government	01-11-53900	Planning Consultant	19,000	S	12,500.00	12,750.00	13,005.00	13,265.10	13,530.40	13,801.01	14,077.03	14,358.57	14,645.74	14,938.66
General Government	01-11-55000	Communications	15,000	S	15,000.00	15,300.00	15,606.00	15,918.12	16,236.48	16,561.21	16,892.44	17,230.29	17,574.89	17,926.39
General Government	01-11-56100	Dues And Publications	8,000	S	8,000.00	8,160.00	8,323.20	8,489.66	8,659.46	8,832.65	9,009.30	9,189.49	9,373.28	9,560.74
General Government	01-11-56200	Travel Expenses	5,000	C	5,000.00	5,150.00	5,304.50	5,463.64	5,627.54	5,796.37	5,970.26	6,149.37	6,333.85	6,523.87
General Government	01-11-56300	Training	2,500	S	2,500.00	2,550.00	2,601.00	2,653.02	2,706.08	2,760.20	2,815.41	2,871.71	2,929.15	2,987.73
General Government	01-11-90110	Web Page-Internet	4,000	S	4,000.00	4,080.00	4,161.60	4,244.83	4,329.73	4,416.32	4,504.65	4,594.74	4,686.64	4,780.37
General Government	01-11-92900	Miscellaneous	10,000	L	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
General Government	01-12-42100	Salaries - Regular	180,677	W	171,683.00	176,833.49	182,138.49	187,602.65	193,230.73	199,027.65	204,998.48	211,148.43	217,482.89	224,007.37
General Government	01-12-42200	Salaries - Temporary	42,037	W	44,538.00	45,874.14	47,250.36	48,667.88	50,127.91	51,631.75	53,180.70	54,776.12	56,419.41	58,111.99
General Government	01-12-42300	Salaries - Overtime	605	W	1,500.00	1,545.00	1,591.35	1,639.09	1,688.26	1,738.91	1,791.08	1,844.81	1,900.16	1,957.16
General Government	01-12-42400	Salaries - Election	10,590	W	25,250.00	26,007.50	26,787.73	27,591.36	28,419.10	29,271.67	30,149.82	31,054.32	31,985.94	32,945.52
General Government	01-12-45100	Health Insurance	38,700	E	32,200.00	33,005.00	33,830.13	34,675.88	35,542.78	36,431.34	37,342.13	38,275.68	39,232.57	40,213.39
General Government	01-12-45200	Life Insurance	320	E	350.00	358.75	367.72	376.91	386.33	395.99	405.89	416.04	426.44	437.10
General Government	01-12-46100	Social Security	13,846	E	13,499.00	13,836.48	14,182.39	14,536.95	14,900.37	15,272.88	15,654.70	16,046.07	16,447.22	16,858.40
General Government	01-12-46200	Wrs Empe/Emprr	15,186	E	15,023.00	15,398.58	15,783.54	16,178.13	16,582.58	16,997.15	17,422.07	17,857.63	18,304.07	18,761.67
General Government	01-12-46300	Medicare	3,238	E	3,235.93	3,317.00	3,399.74	3,484.74	3,572.86	3,661.15	3,752.68	3,846.50	3,942.66	4,041.16
General Government	01-12-51200	Maintenance Equipment	7,000	S	7,000.00	7,140.00	7,282.80	7,428.46	7,577.03	7,728.57	7,883.14	8,040.80	8,201.62	8,365.65
General Government	01-12-51700	Maintenance Computers	9,494	S	10,200.00	10,404.00	10,612.08	10,824.32	11,040.81	11,261.62	11,486.86	11,716.59	11,950.93	12,189.94
General Government	01-12-53100	Auditing Services	27,000	S	32,000.00	32,640.00	33,292.80	33,958.66	34,637.83	35,330.59	36,037.20	36,757.94	37,493.10	38,242.96
General Government	01-12-53800	Assessment Services	27,100	S	57,900.00	59,058.00	60,239.16	61,443.94	62,672.82	63,926.28	65,204.80	66,508.90	67,839.08	69,195.86
General Government	01-12-54900	Other Professional	50,000	S	26,500.00	27,030.00	27,570.60	28,122.01	28,684.45	29,258.14	29,843.30	30,440.17	31,048.97	31,669.95
General Government	01-12-55000	Communications	1,500	S	2,500.00	2,550.00	2,601.00	2,653.02	2,706.08	2,760.20	2,815.41	2,871.71	2,929.15	2,987.73
General Government	01-12-55010	Election Expenses	13,000	S	12,000.00	12,240.00	12,484.80	12,734.50	12,989.19	13,248.97	13,513.95	13,784.23	14,059.91	14,341.11
General Government	01-12-55100	Office Supplies	35,000	C	43,000.00	44,290.00	45,618.70	46,987.26	48,396.88	49,848.79	51,344.25	52,884.58	54,471.11	56,105.25
General Government	01-12-55200	Telecommunication	508	S	480.00	489.60	499.39	509.38	519.57	529.96	540.56	551.37	562.40	573.64
General Government	01-12-56100	Dues And Publications	280	S	670.00	683.40	697.07	711.01	725.23	739.73	754.53	769.62	785.01	800.71
General Government	01-12-56300	Training	4,300	S	5,000.00	5,100.00	5,202.00	5,306.04	5,412.16	5,520.40	5,630.81	5,743.43	5,858.30	5,975.46
General Government	01-12-92900	Miscellaneous	2,500	L	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
General Government	01-14-51100	Maintenance-Building	9,000	S	10,000.00	10,200.00	10,404.00	10,612.08	10,824.32	11,040.81	11,261.62	11,486.86	11,716.59	11,950.93
General Government	01-14-54900	Other Professional	18,000	S	18,000.00	18,360.00	18,727.20	19,101.74	19,483.78	19,873.45	20,270.92	20,676.34	21,089.87	21,511.67
General Government	01-14-57100	Utilities	22,000	C	22,000.00	22,660.00	23,339.80	24,039.99	24,761.19	25,504.03	26,269.15	27,057.23	27,868.94	28,705.01
General Government	01-14-61100	Maint Supplies-Building	8,000	C	8,000.00	8,240.00	8,487.20	8,741.82	9,004.07	9,274.19	9,552.42	9,838.99	10,134.16	10,438.19
General Government	01-14-92900	Miscellaneous	250	L	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00
General Government	01-15-45400	Workers Comp Insurance	241,660	I	180,000.00	185,400.00	190,962.00	196,690.86	202,591.59	208,669.33	214,929.41	221,377.30	228,018.61	234,859.17
General Government	01-15-59100	Property Insurance	31,178	I	33,000.00	33,990.00	35,009.70	36,059.99	37,141.79	38,256.04	39,403.73	40,585.84	41,803.41	43,057.52
General Government	01-15-59200	Auto Insurance	33,742	I	37,000.00	38,110.00	39,253.30	40,430.90	41,643.83	42,893.14	44,179.93	45,505.33	46,870.49	48,276.61
General Government	01-15-59300	General Liability	80,382	I	76,350.00	78,640.00	80,999.72	83,429.71	85,932.60	88,510.58	91,165.89	93,900.87	96,717.90	99,619.43
General Government	01-15-59500	Public Liability Ins	7,176	I	8,000.00	8,240.00	8,487.20	8,741.82	9,004.07	9,274.19	9,552.42	9,838.99	10,134.16	10,438.19
General Government	01-15-72500	Injuries & Damages	15,000	I	25,000.00	25,750.00	26,522.50	27,318.18	28,137.72	28,981.85	29,851.31	30,746.85	31,669.25	32,619.33
General Government	01-15-92900	Miscellaneous	5,912	L	7,700.00	7,700.00	7,700.00	7,700.00	7,700.00	7,700.00	7,700.00	7,700.00	7,700.00	7,700.00
General Government	01-16-53300	Village Attorney Retain	145,000	S	145,000.00	147,900.00	150,858.00	153,875.16	156,952.66	160,091.72	163,293.55	166,559.42	169,890.61	173,288.42
General Government	01-16-53310	Village Attorney Special	5,000	S	5,000.00	5,100.00	5,202.00	5,306.04	5,412.16	5,520.40	5,630.81	5,743.43	5,858.30	5,975.46
General Government	01-16-53320	Tax Review Legal Fees	2,142	S	-	-	-	-	-	-	-	-	-	-
General Government	01-16-53330	Labor Negotiator	40,000	S	30,000.00	30,600.00	31,212.00	31,836.24	32,476.96	33,122.42	33,784.87	34,460.57	35,149.78	35,852.78
General Government	01-16-53350	Legal Settlements	15,000	S	-	-	-	-	-	-	-	-	-	-
General Government	01-16-92900	Miscellaneous	0	L	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
Public Safety	01-21-42100	Salaries - Regular	2,995,114	W										
Public Safety	01-21-42200	Salaries - Temporary	86,197	W	100,599.00	103,616.97	106,725.48	109,927.24	113,225.06	116,621.81	120,120.47	123,724.08	127,435.80	131,258.88
Public Safety	01-21-42300	Salaries - Overtime	196,303	W	254,042.00	261,663.26	269,513.16	277,598.55	285,926.51	294,504.30	303,339.43	312,439.62	321,812.81	331,467.19
Public Safety	01-21-45100	Health Insurance	563,000	E	588,720.00	603,438.00	618,523.95	633,987.05	649,836.72	666,082.64	682,734.71	699,803.08	717,298.15	735,230.61
Public Safety	01-21-45200	Life Insurance	4,000	E	4,000.00	4,100.00	4,202.50	4,307.56	4,415.25	4,525.63	4,638.77	4,754.74	4,873.61	4,995.45
Public Safety	01-21-46100	Social Security	203,213	E										

Appendix A
General Fund
Village of Greendale, WI

			2023		2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
			PROJECTED	CODE	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED
Public Safety	01-21-51100	Maintenance-Building	42,796	S	44,588.00	45,479.76	46,389.36	47,317.14	48,263.49	49,228.75	50,213.33	51,217.60	52,241.95	53,286.79
Public Safety	01-21-51200	Maintenance Equipment	66,021	S	67,233.00	68,577.66	69,949.21	71,348.20	72,775.16	74,230.66	75,715.28	77,229.58	78,774.18	80,349.66
Public Safety	01-21-52200	Printing And Advertising	1,400	S	3,800.00	3,876.00	3,953.52	4,032.59	4,113.24	4,195.51	4,279.42	4,365.01	4,452.31	4,541.35
Public Safety	01-21-55700	Technical Services	157,948	S	148,913.00	151,891.26	154,929.09	158,027.67	161,188.22	164,411.98	167,700.22	171,054.23	174,475.31	177,964.82
Public Safety	01-21-56100	Dues And Publications	1,840	S	3,015.00	3,075.30	3,136.81	3,199.54	3,263.53	3,328.80	3,395.38	3,463.29	3,532.55	3,603.20
Public Safety	01-21-56200	Travel Expenses	4,250	C	9,800.00	10,094.00	10,396.82	10,708.72	11,029.99	11,360.89	11,701.71	12,052.76	12,414.35	12,786.78
Public Safety	01-21-56300	Training	21,000	S	23,200.00	23,664.00	24,137.28	24,620.03	25,112.43	25,614.67	26,126.97	26,649.51	27,182.50	27,726.15
Public Safety	01-21-57100	Utilities	64,000	C	67,000.00	69,010.00	71,080.30	73,212.71	75,409.09	77,671.36	80,001.50	82,401.55	84,873.60	87,419.80
Public Safety	01-21-61100	Maint Supplies-Building	4,180	C	6,375.00	6,566.25	6,763.24	6,966.13	7,175.12	7,390.37	7,612.08	7,840.45	8,075.66	8,317.93
Public Safety	01-21-61200	Maint Supplies-Equipment	31,200	C	38,800.00	39,964.00	41,162.92	42,397.81	43,669.74	44,979.83	46,329.23	47,719.11	49,150.68	50,625.20
Public Safety	01-21-65510	Gasoline And Oil	68,000	C	79,840.00	82,235.20	84,702.26	87,243.32	89,860.62	92,556.44	95,333.14	98,193.13	101,138.92	104,173.09
Public Safety	01-21-92900	Miscellaneous	2,965	L	5,030.00	5,030.00	5,030.00	5,030.00	5,030.00	5,030.00	5,030.00	5,030.00	5,030.00	5,030.00
Public Safety	01-22-42100	Salaries - Regular	1,572,800	S										
Public Safety	01-22-42300	Salaries - Overtime	85,300	W	102,000.00	105,060.00	108,211.80	111,458.15	114,801.90	118,245.96	121,793.33	125,447.13	129,210.55	133,086.86
Public Safety	01-22-45100	Health Insurance	450,000	E	494,100.00	506,452.50	519,113.81	532,091.66	545,393.95	559,028.80	573,004.52	587,329.63	602,012.87	617,063.19
Public Safety	01-22-45200	Life Insurance	3,700	E	3,800.00	3,895.00	3,992.38	4,092.18	4,194.49	4,299.35	4,406.83	4,517.01	4,629.93	4,745.68
Public Safety	01-22-46200	Wrs Empe/Empr	304,096	E	366,384.00	375,543.60	384,932.19	394,555.49	404,419.38	414,529.87	424,893.11	435,515.44	446,403.33	457,563.41
Public Safety	01-22-46300	Medicare	24,042	E	28,135.00	28,838.38	29,559.33	30,298.32	31,055.78	31,832.17	32,627.97	33,443.67	34,279.77	35,136.76
Public Safety	01-22-47100	Uniform Allowance	10,000	C	10,775.00	11,098.25	11,431.20	11,774.13	12,127.36	12,491.18	12,865.91	13,251.89	13,649.45	14,058.93
Public Safety	01-22-51100	Maintenance-Building	22,500	S	24,000.00	24,480.00	24,969.60	25,468.99	25,978.37	26,497.94	27,027.90	27,568.46	28,119.83	28,682.22
Public Safety	01-22-51200	Maintenance Equipment	67,000	S	70,000.00	71,400.00	72,828.00	74,284.56	75,770.25	77,285.66	78,831.37	80,408.00	82,016.16	83,656.48
Public Safety	01-22-55100	Office Supplies	3,100	C	3,200.00	3,296.00	3,394.88	3,496.73	3,601.63	3,709.68	3,820.97	3,935.60	4,053.66	4,175.27
Public Safety	01-22-55200	Telecommunication	4,500	S	5,000.00	5,100.00	5,202.00	5,306.04	5,412.16	5,520.40	5,630.81	5,743.43	5,858.30	5,975.46
Public Safety	01-22-56100	Dues And Publications	1,485	S	1,500.00	1,530.00	1,560.00	1,591.81	1,623.65	1,656.12	1,689.24	1,723.03	1,757.49	1,792.64
Public Safety	01-22-56300	Training	12,000	S	13,000.00	13,260.00	13,525.20	13,795.70	14,071.62	14,353.05	14,640.11	14,932.91	15,231.57	15,536.20
Public Safety	01-22-57100	Utilities	37,000	C	37,000.00	38,110.00	39,253.30	40,430.90	41,643.83	42,893.14	44,179.93	45,505.33	46,870.49	48,276.61
Public Safety	01-22-61100	Maint Supplies-Building	3,500	C	4,120.00	4,000.00	4,243.60	4,370.91	4,502.04	4,637.10	4,776.21	4,919.50	5,067.08	5,219.09
Public Safety	01-22-65200	Firefighting Supplies	14,500	C	17,000.00	17,510.00	18,035.30	18,576.36	19,133.65	19,707.66	20,298.89	20,907.86	21,535.09	22,181.14
Public Safety	01-22-65300	Ambulance Supplies	32,500	C	35,000.00	36,050.00	37,131.50	38,245.45	39,392.81	40,574.59	41,791.83	43,045.59	44,336.95	45,667.06
Public Safety	01-22-65510	Gasoline And Oil	20,000	C	20,500.00	21,115.00	21,748.45	22,400.90	23,072.93	23,765.12	24,478.07	25,212.41	25,968.79	26,747.85
Public Safety	01-22-92900	Miscellaneous	6,000	L	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00
General Government	01-23-42100	Salaries - Regular	52,564	W	52,025.00	53,585.75	55,193.32	56,849.12	58,554.60	60,311.23	62,120.57	63,984.19	65,903.71	67,880.82
General Government	01-23-42200	Salaries - Temporary	24,000	W	24,193.00	24,918.79	25,665.35	26,436.34	27,229.43	28,046.32	28,887.71	29,754.34	30,646.97	31,566.38
General Government	01-23-45100	Health Insurance	3,050	E	3,000.00	3,075.00	3,151.88	3,230.67	3,311.44	3,394.22	3,479.08	3,566.06	3,655.21	3,746.59
General Government	01-23-45200	Life Insurance	100	E	200.00	205.00	210.13	215.38	220.76	226.28	231.94	237.74	243.68	249.77
General Government	01-23-46100	Social Security	3,259	E	3,226.00	3,306.65	3,389.32	3,474.05	3,560.90	3,649.92	3,741.17	3,834.70	3,930.57	4,028.83
General Government	01-23-46200	Wrs Empe/Empr	3,574	E	3,590.00	3,679.75	3,771.74	3,866.04	3,962.69	4,061.76	4,163.30	4,267.38	4,374.07	4,483.42
General Government	01-23-46300	Medicare	1,110	E	1,105.00	1,132.63	1,160.94	1,189.96	1,219.71	1,250.21	1,281.46	1,313.50	1,346.34	1,379.99
General Government	01-23-52200	Printing And Advertising	800	S	1,000.00	1,020.00	1,040.40	1,061.21	1,082.43	1,104.08	1,126.16	1,148.69	1,171.66	1,195.09
General Government	01-23-54900	Other Professional	20,400	S	20,400.00	20,808.00	21,224.16	21,648.64	22,081.62	22,523.25	22,973.71	23,433.19	23,901.85	24,379.89
General Government	01-23-56100	Dues And Publications	845	S	845.00	861.90	879.14	896.72	914.66	932.95	951.61	970.64	990.05	1,009.85
General Government	01-23-56300	Training	850	S	850.00	867.00	884.34	902.03	920.07	938.47	957.24	976.38	995.91	1,015.83
General Government	01-23-92900	Miscellaneous	1,500	L	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
Public Safety	01-24-42100	Salaries - Regular	140,377	W	138,057.00	142,198.71	146,464.67	150,858.61	155,384.37	160,045.90	164,847.28	169,792.70	174,886.48	180,133.07
Public Safety	01-24-42200	Salaries - Temporary	6,500	W	-	-	-	-	-	-	-	-	-	-
Public Safety	01-24-45100	Health Insurance	16,000	E	6,000.00	6,150.00	6,303.75	6,461.34	6,622.88	6,788.45	6,958.16	7,132.11	7,310.42	7,493.18
Public Safety	01-24-45200	Life Insurance	400	E	500.00	512.50	525.31	538.45	551.91	565.70	579.85	594.34	609.20	624.43
Public Safety	01-24-46100	Social Security	8,704	E	8,560.00	8,774.00	8,993.35	9,218.18	9,448.64	9,684.85	9,926.98	10,175.15	10,429.53	10,690.27
Public Safety	01-24-46200	Wrs Empe/Empr	9,546	E	9,526.00	9,764.15	10,008.25	10,258.46	10,514.92	10,777.79	11,047.24	11,323.42	11,606.51	11,896.67
Public Safety	01-24-46300	Medicare	2,130	E	2,002.00	2,052.05	2,103.35	2,155.94	2,209.83	2,265.08	2,321.71	2,379.75	2,439.24	2,500.22
Public Safety	01-24-47200	Automobile Allowance	1,200	C	1,200.00	1,236.00	1,273.08	1,311.27	1,350.61	1,391.13	1,432.86	1,475.85	1,520.12	1,565.73
Public Safety	01-24-54900	Other Professional	0	S	6,500.00	6,630.00	6,762.60	6,897.85	7,035.81	7,176.53	7,320.06	7,466.46	7,615.79	7,768.10
Public Safety	01-24-55200	Telecommunication	2,202	S	1,728.00	1,762.56	1,797.81	1,833.77	1,870.44	1,907.85	1,946.01	1,985.03	2,024.63	2,065.12
Public Safety	01-24-56100	Dues And Publications	350	S	400.00	408.00	416.16	424.48	432.97	441.63	450.46	459.47	468.66	478.04
Public Safety	01-24-56300	Training	1,200	S	1,200.00	1,224.00	1,248.48	1,273.45	1,298.92	1,324.90	1,351.39	1,378.42	1,405.99	1,434.11
Public Safety	01-24-65510	Gasoline And Oil	1,000	C	1,000.00	1,030.00	1,060.90	1,092.73	1,125.51	1,159.27	1,194.05	1,229.87	1,266.77	1,304.77
Public Safety	01-24-92900	Miscellaneous	3,958	L	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
Public Safety	01-25-58000	Animal Control	15,674	S	16,745.00	17,079.90	17,421.50	17,769.93	18,125.33	18,487.83	18,857.59	19,234.74	19,619.44	20,011.83
Public Safety	01-25-58100	Zone D Emer Govern	300	L	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00
Public Safety	01-25-90120	Fire And Police Commission	4,000	S	5,000.00	5,100.00	5,202.00	5,306.04	5,412.16	5,520.40	5,630.81	5,743.43	5,858.30	5,975.46
Public Safety	01-25-90200	Sealer Of Weights And Measures	800	S	1,500.00	1,530.00	1,560.00	1,591.81	1,623.65	1,656.12	1,689.24	1,723.03	1,757.49	1,792.64
Public Works	01-40-51200	Maintenance Equipment	50,000	S	50,000.00	51,000.00	52,020.00	53,060.40	54,121.61	55,204.04	56,308.12	57,434.28	58,582.97	59,754.63
Public Works	01-40-61200	Maint Supplies-Equipment	360	C	360.00	370.80	381.92	393.38	405.18	417.34	429.86	442.75	456.04	469.72
Public Works	01-40-92900	Miscellaneous	1,000	L	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Public Works	01-41-53400	Medical/Drug Testing	1,200	S	1,200.00	1,224.00	1,248.48	1,273.45	1,298.92	1,324.90	1,351.39	1,378.42	1,405.99	1,434.11
Public Works	01-41-55200	Telecommunication	12,000	S	8,500.00	8,670.00	8,843.40	9,020.27	9,200.67	9,384.69	9,572.38	9,763.83	9,959.10	10,158.29

Appendix A
General Fund

Village of Greendale, WI

			2023		2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
			PROJECTED	CODE	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED
Public Works	01-41-56100	Dues And Publications	1,000	S	1,000.00	1,020.00	1,040.40	1,061.21	1,082.43	1,104.08	1,126.16	1,148.69	1,171.66	1,195.09
Public Works	01-41-92900	Miscellaneous	4,000	L	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
Public Works	01-42-51200	Maintenance Equipment	17,000	S	17,000.00	17,340.00	17,686.80	18,040.54	18,401.35	18,769.37	19,144.76	19,527.66	19,918.21	20,316.57
Public Works	01-42-57100	Utilities	2,000	C	2,000.00	2,060.00	2,121.80	2,185.45	2,251.02	2,318.55	2,388.10	2,459.75	2,533.54	2,609.55
Public Works	01-42-57300	Garbage Disposal	220,000	C	254,069.00	261,691.07	269,541.80	277,628.06	285,956.90	294,535.60	303,371.67	312,472.82	321,847.01	331,502.42
Public Works	01-42-65510	Gasoline And Oil	17,637	C	23,680.00	24,390.40	25,122.11	25,875.78	26,652.05	27,451.61	28,275.16	29,123.41	29,997.12	30,897.03
Public Works	01-42-92900	Miscellaneous	2,000	L	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
Public Works	01-44-61400	Maint Supplies-Streets	15,000	C	15,000.00	15,450.00	15,913.50	16,390.91	16,882.63	17,389.11	17,910.78	18,448.11	19,001.55	19,571.60
Public Works	01-44-65510	Gasoline And Oil	13,020	C	13,690.00	14,100.70	14,523.72	14,959.43	15,408.22	15,870.46	16,346.58	16,836.97	17,342.08	17,862.34
Public Works	01-44-92900	Miscellaneous	13,000	L	19,528.00	19,528.00	19,528.00	19,528.00	19,528.00	19,528.00	19,528.00	19,528.00	19,528.00	19,528.00
Public Works	01-45-51200	Maintenance Equipment	20,000	S	20,000.00	20,400.00	20,808.00	21,224.16	21,648.64	22,081.62	22,523.25	22,973.71	23,433.19	23,901.85
Public Works	01-45-57100	Utilities	800	C	800.00	824.00	848.72	874.18	900.41	927.42	955.24	983.90	1,013.42	1,043.82
Public Works	01-45-61600	Maint Supplies-Snow Removal	93,145	C	108,190.00	111,435.70	114,778.77	118,222.13	121,768.80	125,421.86	129,184.52	133,060.05	137,051.86	141,163.41
Public Works	01-45-65510	Gasoline And Oil	7,200	C	8,880.00	9,146.40	9,420.79	9,703.42	9,994.52	10,294.35	10,603.18	10,921.28	11,248.92	11,586.39
Public Works	01-45-92900	Miscellaneous	660	L	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00
Public Works	01-46-42100	Salaries - Regular	699,411	W	727,387.00	749,208.61	771,684.87	794,835.41	818,680.48	843,240.89	868,538.12	894,594.26	921,432.09	949,075.05
Public Works	01-46-42200	Salaries - Temporary	90,000	W	86,400.00	88,992.00	91,661.76	94,411.61	97,243.96	100,161.28	103,166.12	106,261.10	109,448.94	112,732.40
Public Works	01-46-42300	Salaries - Overtime	104,510	W	110,610.00	113,928.30	117,346.15	120,866.53	124,492.53	128,227.31	132,074.12	136,036.35	140,117.44	144,320.96
Public Works	01-46-45100	Health Insurance	199,500	E	202,290.00	207,347.25	212,530.93	217,844.20	223,290.31	228,872.57	234,594.38	240,459.24	246,470.72	252,632.49
Public Works	01-46-45200	Life Insurance	1,300	E	1,500.00	1,537.50	1,575.94	1,615.34	1,657.72	1,703.11	1,751.53	1,803.03	1,857.60	1,915.29
Public Works	01-46-46100	Social Security	49,844	E	51,956.00	53,254.90	54,586.27	55,950.93	57,349.70	58,783.45	60,253.03	61,759.36	63,303.34	64,885.92
Public Works	01-46-46200	Wrs Empe/Emp	54,667	E	57,822.00	59,267.55	60,749.24	62,267.97	63,824.67	65,420.29	67,055.79	68,732.19	70,450.49	72,211.75
Public Works	01-46-46300	Medicare	12,962	E	13,404.00	13,739.10	14,082.58	14,434.64	14,795.51	15,165.40	15,544.53	15,933.14	16,331.47	16,739.76
Public Works	01-46-47100	Uniform Allowance	6,300	C	6,300.00	6,489.00	6,683.67	6,884.18	7,090.71	7,303.43	7,522.53	7,748.21	7,980.65	8,220.07
Public Works	01-47-61400	Maint Supplies-Streets	28,750	C	32,041.00	33,002.23	33,992.30	35,012.07	36,062.43	37,144.30	38,258.63	39,406.39	40,588.58	41,806.24
Public Works	01-47-65510	Gasoline And Oil	11,667	C	12,950.00	13,338.50	13,738.66	14,150.81	14,575.34	15,012.60	15,462.98	15,926.87	16,404.67	16,896.81
Public Works	01-47-92900	Miscellaneous	8,700	L	8,700.00	8,700.00	8,700.00	8,700.00	8,700.00	8,700.00	8,700.00	8,700.00	8,700.00	8,700.00
Public Works	01-48-54900	Other Professional	7,500	S	7,500.00	7,650.00	7,803.00	7,959.06	8,118.24	8,280.61	8,446.22	8,615.14	8,787.45	8,963.19
Public Works	01-48-57100	Utilities	65,000	C	65,000.00	66,950.00	68,958.50	71,027.26	73,158.07	75,352.81	77,613.40	79,941.80	82,340.06	84,810.26
Public Works	01-48-61400	Maint Supplies-Streets	12,500	C	12,500.00	12,875.00	13,261.25	13,659.09	14,068.86	14,490.93	14,925.65	15,373.42	15,834.63	16,309.66
Public Works	01-48-65510	Gasoline And Oil	5,786	C	5,550.00	5,716.50	5,888.00	6,064.63	6,246.57	6,433.97	6,626.99	6,825.80	7,030.57	7,241.49
Public Works	01-49-51100	Maintenance-Building	11,920	S	8,420.00	8,588.40	8,760.17	8,935.37	9,114.08	9,296.36	9,482.29	9,671.93	9,865.37	10,062.68
Public Works	01-49-57100	Utilities	24,200	C	26,000.00	26,780.00	27,583.40	28,410.90	29,263.23	30,141.13	31,045.36	31,976.72	32,936.02	33,924.10
Public Works	01-49-61100	Maint Supplies-Building	2,500	C	2,500.00	2,575.00	2,652.25	2,731.82	2,813.77	2,898.19	2,985.13	3,074.68	3,166.93	3,261.93
Public Works	01-49-92900	Miscellaneous	3,000	L	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
Culture and Recreation	01-52-54900	Other Professional	16,200	S	16,200.00	16,524.00	16,854.48	17,191.57	17,535.40	17,886.11	18,243.83	18,608.71	18,980.88	19,360.50
Culture and Recreation	01-52-92900	Miscellaneous	8,000	L	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
Culture and Recreation	01-53-51200	Maintenance Equipment	1,000	S	1,000.00	1,020.00	1,040.40	1,061.21	1,082.43	1,104.08	1,126.16	1,148.69	1,171.66	1,195.09
Culture and Recreation	01-53-57100	Utilities	15,000	C	11,000.00	11,330.00	11,669.90	12,020.00	12,380.60	12,752.01	13,134.58	13,528.61	13,934.47	14,352.51
Culture and Recreation	01-53-61100	Maint Supplies-Building	9,700	C	9,700.00	9,991.00	10,290.73	10,599.45	10,917.44	11,244.96	11,582.31	11,929.78	12,287.67	12,656.30
Culture and Recreation	01-53-65510	Gasoline And Oil	4,810	C	4,810.00	4,954.30	5,102.93	5,256.02	5,413.70	5,576.11	5,743.39	5,915.69	6,093.16	6,275.96
Culture and Recreation	01-53-92900	Miscellaneous	0	L	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
General Government	01-82-45100	Health Insurance Broker Contr	0	S	3,300.00	3,366.00	3,433.32	3,501.99	3,572.03	3,643.47	3,716.34	3,790.66	3,866.48	3,943.81
General Government	01-82-47300	Flex Benefit Plan	2,000	E	24,000.00	24,600.00	25,215.00	25,845.38	26,491.51	27,153.80	27,832.64	28,528.46	29,241.67	29,972.71
General Government	01-82-55200	Telecommunication	25,000	S	25,000.00	25,500.00	26,010.00	26,530.20	27,060.80	27,602.02	28,154.06	28,717.14	29,291.48	29,877.31
General Government	01-82-60100	Stormwater Utility Charges	3,100	C	3,100.00	3,193.00	3,288.79	3,387.45	3,489.08	3,593.75	3,701.56	3,812.61	3,926.99	4,044.80
General Government	01-82-90800	Rescinded Taxes Uncollectible	1,053	L	-	-	-	-	-	-	-	-	-	-
General Government	01-82-91000	Contingency	11,680	L	90,000.00	90,000.00	90,000.00	90,000.00	90,000.00	90,000.00	90,000.00	90,000.00	90,000.00	90,000.00
Transfers Out	01-99-99900	Oper Trans Out	47,377	L	-	71,293.00	123,406.00	176,750.00	231,602.00	288,004.00	346,001.00	405,641.00	466,968.00	530,032.00
TOTAL EXPENDITURES			11,935,524.00											
EXCESS/(DEFICIT) REVENUES TO EXPENDITURES			1,320,904.00		2.00	(418,419.07)	(827,752.96)	(1,248,701.0)	(1,681,837.9)	(2,006,771.1)	(2,421,927.9)	(2,893,604.9)	(3,378,929.1)	(3,878,293.8)

Appendix B
Library Fund
 Village of Greendale, WI

	2023 PROJECTED	CODE	2024 PROJECTED	2025 PROJECTED	2026 PROJECTED	2027 PROJECTED	2028 PROJECTED	2029 PROJECTED	2030 PROJECTED	2031 PROJECTED	2032 PROJECTED	2033 PROJECTED
REVENUES												
Local Property Taxes	631,654		639,500	639,500	639,500	639,500	639,500	639,500	639,500	639,500	639,500	639,500
Public Charges for Services	54,583		49,400	49,400	49,400	49,400	49,400	49,400	49,400	49,400	49,400	49,400
Miscellaneous	21,200		18,200	18,200	18,200	18,200	18,200	18,200	18,200	18,200	18,200	18,200
Transfers In	0		0	21,659	42,770	64,259	86,376	109,141	132,571	156,689	181,513	207,064
TOTAL REVENUES	707,437		707,100	728,759	749,870	771,359	793,476	816,241	839,671	863,789	888,613	914,164
EXPENDITURES												
Culture and Recreation	679,245		682,516	702,278	722,618	743,553	765,100	787,278	810,104	833,599	857,782	882,672
Capital outlay	24,000		25,800	26,310	26,835	27,376	27,934	28,508	29,099	29,708	30,335	30,981
Transfers Out	0		0	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	703,245		708,316	728,588	749,453	770,929	793,034	815,786	839,203	863,307	888,117	913,653
Percentage change	2.44%		0.72%	2.86%	2.86%	2.87%	2.87%	2.87%	2.87%	2.87%	2.87%	2.88%
Net Change	4,192		(1,216)	171	417	430	442	455	468	482	496	511
FUND BALANCE												
Beginning Fund Balance	11,425		15,617	14,401	14,572	14,989	15,419	15,861	16,316	16,784	17,266	17,762
Year End Balance	15,617		14,401	14,572	14,989	15,419	15,861	16,316	16,784	17,266	17,762	18,273
Fund balance as a % of expenditures (2%)	2.22%		2.03%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%

	2023 BUDGET	CODE	2024 PROJECTED	2025 PROJECTED	2026 PROJECTED	2027 PROJECTED	2028 PROJECTED	2029 PROJECTED	2030 PROJECTED	2031 PROJECTED	2032 PROJECTED	2033 PROJECTED
DETAIL REVENUES												
Grouping	Acct #	Description										
Local Property Taxes	07-00-21102	Property Tax Levy	631,654	L	639,500.00	639,500.00	639,500.00	639,500.00	639,500.00	639,500.00	639,500.00	639,500.00
Public Charges for Services	07-00-21123	Library - Mcfls Recip	35,383	L	30,200.00	30,200.00	30,200.00	30,200.00	30,200.00	30,200.00	30,200.00	30,200.00
Miscellaneous	07-00-22515	Donations Library	20,000	L	17,000.00	17,000.00	17,000.00	17,000.00	17,000.00	17,000.00	17,000.00	17,000.00
Public Charges for Services	07-00-22525	Cares Act Revenue- Covid	0	L	-	-	-	-	-	-	-	-
Public Charges for Services	07-00-22958	Library Copier Sales	5,200	L	5,200.00	5,200.00	5,200.00	5,200.00	5,200.00	5,200.00	5,200.00	5,200.00
Public Charges for Services	07-00-22959	Library Fines	12,000	L	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00
Public Charges for Services	07-00-22960	Library Book Charges	2,000	L	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
Public Charges for Services	07-00-22965	Clc Revenues	0	L	-	-	-	-	-	-	-	-
Miscellaneous	07-00-22968	Other Revenues	1,200	L	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
Transfers In	07-00-29900	Oper Trans In/Out	0	L	-	-	-	-	-	-	-	-
TOTAL REVENUES			707,437.00		707,100.00	707,100.00	707,100.00	707,100.00	707,100.00	707,100.00	707,100.00	707,100.00
DETAIL EXPENDITURES												
Culture and Recreation	07-51-42100	Salaries - Regular	257,100	W	267,500.00	275,525.00	283,790.75	292,304.47	301,073.61	310,105.81	319,408.99	328,991.26
Culture and Recreation	07-51-42200	Salaries - Temporary	168,000	W	167,200.00	172,216.00	177,382.48	182,703.95	188,185.07	193,830.63	199,645.54	205,634.91
Culture and Recreation	07-51-42300	Salaries - Overtime	100	W	-	-	-	-	-	-	-	-
Culture and Recreation	07-51-45100	Health Insurance	57,205	E	55,500.00	56,887.50	58,309.69	59,767.43	61,261.62	62,793.16	64,362.98	65,972.06
Culture and Recreation	07-51-45200	Life Insurance	470	E	500.00	512.50	525.31	538.45	551.91	565.70	579.85	594.34
Culture and Recreation	07-51-46100	Social Security	26,356	W	20,305.00	20,914.15	21,541.57	22,187.82	22,853.46	23,539.06	24,245.23	24,972.59
Culture and Recreation	07-51-46200	Wrs Empe/Empr	17,483	W	18,458.00	19,011.74	19,582.09	20,169.55	20,774.64	21,397.88	22,039.82	22,701.01
Culture and Recreation	07-51-46300	Medicare	6,166	W	6,303.00	6,492.09	6,686.85	6,887.46	7,094.08	7,306.90	7,526.11	7,751.89
Culture and Recreation	07-51-51200	Operating Equipment	16,200	C	16,000.00	16,480.00	16,974.40	17,483.63	18,008.14	18,548.39	19,104.84	19,677.98
Culture and Recreation	07-51-53920	Mcfls Computer Contract	19,865	S	17,700.00	18,054.00	18,415.08	18,783.38	19,159.05	19,542.23	19,933.07	20,331.74
Culture and Recreation	07-51-55000	Communications	1,050	S	1,250.00	1,275.00	1,300.50	1,326.51	1,353.04	1,380.10	1,407.70	1,435.86
Culture and Recreation	07-51-55100	Office Supplies	8,800	C	8,800.00	9,064.00	9,335.92	9,616.00	9,904.48	10,201.61	10,507.66	10,822.89
Culture and Recreation	07-51-56100	Membership Dues	1,200	S	1,200.00	1,224.00	1,248.48	1,273.45	1,298.92	1,324.90	1,351.39	1,378.42
Culture and Recreation	07-51-56300	Training	2,100	S	3,100.00	3,162.00	3,225.24	3,289.74	3,355.54	3,422.65	3,491.10	3,560.93
Culture and Recreation	07-51-56500	Adult Books	15,000	C	15,000.00	15,450.00	15,913.50	16,390.91	16,882.63	17,389.11	17,910.78	18,448.11
Culture and Recreation	07-51-56501	Young Adult Books	1,500	C	1,500.00	1,545.00	1,591.35	1,639.09	1,688.26	1,738.91	1,791.08	1,844.81
Culture and Recreation	07-51-56502	Adult Audio Books	600	C	600.00	618.00	636.54	655.64	675.31	695.56	716.43	737.92
Culture and Recreation	07-51-56503	Adult Large Print	1,000	C	1,000.00	1,030.00	1,060.90	1,092.73	1,125.51	1,159.27	1,194.05	1,229.87
Culture and Recreation	07-51-56504	Youth Books	15,000	C	15,000.00	15,450.00	15,913.50	16,390.91	16,882.63	17,389.11	17,910.78	18,448.11
Culture and Recreation	07-51-56505	Youth Media	0	C	-	-	-	-	-	-	-	-
Culture and Recreation	07-51-56506	Serials	5,800	C	5,800.00	5,974.00	6,153.22	6,337.82	6,527.95	6,723.79	6,925.50	7,133.27

Appendix B
Library Fund
 Village of Greendale, WI

			2023		2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
			PROJECTED	CODE	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED
Culture and Recreation	07-51-56508	McfIs Databases	10,700	S	10,500.00	10,710.00	10,924.20	11,142.68	11,365.54	11,592.85	11,824.71	12,061.20	12,302.42	12,548.47
Culture and Recreation	07-51-57100	Utilities	26,250	C	28,000.00	28,840.00	29,705.20	30,596.36	31,514.25	32,459.67	33,433.46	34,436.47	35,469.56	36,533.65
Culture and Recreation	07-51-61100	Maint Supplies-Building	8,100	C	8,100.00	8,343.00	8,593.29	8,851.09	9,116.62	9,390.12	9,671.82	9,961.98	10,260.84	10,568.66
Culture and Recreation	07-51-75023	Library - McfIs Recip Exp	6,000	C	6,000.00	6,180.00	6,365.40	6,556.36	6,753.05	6,955.64	7,164.31	7,379.24	7,600.62	7,828.64
Capital Outlay	07-51-75028	Lib Donation Purchase	20,000	C	17,000.00	17,510.00	18,035.30	18,576.36	19,133.65	19,707.66	20,298.89	20,907.86	21,535.09	22,181.14
Culture and Recreation	07-51-75031	Library Programs	6,000	S	6,000.00	6,120.00	6,242.40	6,367.25	6,494.59	6,624.48	6,756.97	6,892.11	7,029.96	7,170.56
Capital Outlay	07-51-83000	Capital Outlay-Equipment	4,000	L	8,800.00	8,800.00	8,800.00	8,800.00	8,800.00	8,800.00	8,800.00	8,800.00	8,800.00	8,800.00
Culture and Recreation	07-51-92900	Miscellaneous	1,200	L	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
TOTAL EXPENDITURES			703,245.00		708,316.00	728,587.98	749,453.17	770,929.03	793,033.54	815,785.21	839,203.10	863,306.83	888,116.60	913,653.21
EXCESS/(DEFICIT) REVENUES TO EXPENDITURES			4,192.00		(1,216.00)	(21,487.98)	(42,353.17)	(63,829.03)	(85,933.54)	(108,685.21)	(132,103.10)	(156,206.83)	(181,016.60)	(206,553.21)

Appendix C
Health Grants Fund
Village of Greendale, WI

	2023 PROJECTED	CODE	2024 PROJECTED	2025 PROJECTED	2026 PROJECTED	2027 PROJECTED	2028 PROJECTED	2029 PROJECTED	2030 PROJECTED	2031 PROJECTED	2032 PROJECTED	2033 PROJECTED
REVENUES												
Local Property Taxes	199,900		205,900	205,900	205,900	205,900	205,900	205,900	205,900	205,900	205,900	205,900
Intergovernmental	507,358		396,239	396,239	396,239	396,239	396,239	396,239	396,239	396,239	396,239	396,239
Transfers In	(52,949)		0	17,422	35,354	53,809	72,804	92,354	112,476	133,186	154,501	176,441
TOTAL REVENUES	654,309		602,139	619,561	637,493	655,948	674,943	694,493	714,615	735,325	756,640	778,580
EXPENDITURES												
Health and Human Services	654,309		602,139	619,561	637,493	655,948	674,943	694,493	714,615	735,325	756,640	778,580
Transfers Out	0		0	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	654,309		602,139	619,561	637,493	655,948	674,943	694,493	714,615	735,325	756,640	778,580
Percentage change	3.96%		-7.97%	2.89%	2.89%	2.89%	2.90%	2.90%	2.90%	2.90%	2.90%	2.90%
Net Change												
	-		-	-	-	-	-	-	-	-	-	-
FUND BALANCE												
Beginning Fund Balance	-		-	-	-	-	-	-	-	-	-	-
Year End Balance	-		-	-	-	-	-	-	-	-	-	-

	2023 BUDGET	CODE	2024 PROJECTED	2025 PROJECTED	2026 PROJECTED	2027 PROJECTED	2028 PROJECTED	2029 PROJECTED	2030 PROJECTED	2031 PROJECTED	2032 PROJECTED	2033 PROJECTED
DETAIL REVENUES												
Grouping	Acct #	Description										
Local Property Taxes	06-00-21102	Property Tax Levy	199,900	L	205,900.00	205,900.00	205,900.00	205,900.00	205,900.00	205,900.00	205,900.00	205,900.00
Intergovernmental	06-00-22562	62 Mch 159320	6,183	L	5,500.00	5,500.00	5,500.00	5,500.00	5,500.00	5,500.00	5,500.00	5,500.00
Intergovernmental	06-00-22563	63 Immunization-Contract 155020	5,898	L	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
Intergovernmental	06-00-22565	65 Ph Wrkfrc Gr155812 360 Rev	14,183	L	-	-	-	-	-	-	-	-
Intergovernmental	06-00-22567	67 Lead 155720	949	L	800.00	800.00	800.00	800.00	800.00	800.00	800.00	800.00
Intergovernmental	06-00-22570	70 Imm Covid Supp3 Cons 155809	6,000	L	13,000.00	13,000.00	13,000.00	13,000.00	13,000.00	13,000.00	13,000.00	13,000.00
Intergovernmental	06-00-22572	72 Partnership For Success	21,000	L	21,000.00	21,000.00	21,000.00	21,000.00	21,000.00	21,000.00	21,000.00	21,000.00
Intergovernmental	06-00-22573	73 Arpa Covid Recovery 155811	158,945	L	134,630.00	134,630.00	134,630.00	134,630.00	134,630.00	134,630.00	134,630.00	134,630.00
Intergovernmental	06-00-22575	75 Drug Free Community	155,000	L	140,000.00	140,000.00	140,000.00	140,000.00	140,000.00	140,000.00	140,000.00	140,000.00
Intergovernmental	06-00-22577	77 Communicable Disease 155800	3,100	L	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
Intergovernmental	06-00-22578	78 Phhs Grant 159220	3,800	L	3,800.00	3,800.00	3,800.00	3,800.00	3,800.00	3,800.00	3,800.00	3,800.00
Intergovernmental	06-00-22579	79 Mke Co Support	36,800	L	-	-	-	-	-	-	-	-
Intergovernmental	06-00-22580	80 Phep 155015	30,000	L	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00
Intergovernmental	06-00-22581	81 Cri 155190	4,100	L	2,900.00	2,900.00	2,900.00	2,900.00	2,900.00	2,900.00	2,900.00	2,900.00
Intergovernmental	06-00-22582	82 Qualitative Data	9,000	L	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Intergovernmental	06-00-22583	83 Healthy Brain Initiative	28,000	L	7,609.00	7,609.00	7,609.00	7,609.00	7,609.00	7,609.00	7,609.00	7,609.00
Intergovernmental	06-00-22584	84 Med Wise	5,500	L	-	-	-	-	-	-	-	-
Intergovernmental	06-00-22585	Phi Grant	17,400	L	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
Intergovernmental	06-00-22924	Misc Health Service Revenues	1,000	L	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Intergovernmental	06-00-22926	06 Health Dept Grants	500	L	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
Transfers In	06-00-29900	Oper Trans In/Out	(52,949)	L	-	-	-	-	-	-	-	-
TOTAL REVENUES			654,309.38		602,139.00	602,139.00	602,139.00	602,139.00	602,139.00	602,139.00	602,139.00	602,139.00
DETAIL EXPENDITURES												
Health and Human Services	06-31-42100	Tax Levy Salaries	335,031	W	327,575.00	337,402.25	347,524.32	357,950.05	368,688.55	379,749.20	391,141.68	402,875.93
Health and Human Services	06-31-42200	Tax Levy Temp Salaries	56,742	W	102,208.00	105,274.24	108,432.47	111,685.44	115,036.00	118,487.08	122,041.70	125,702.95
Health and Human Services	06-31-42300	Tax Levy Overtime	0	W	750.00	772.50	795.68	819.55	844.13	869.46	895.54	922.41
Health and Human Services	06-31-45100	Health Insurance	55,100	E	66,300.00	67,957.50	69,656.44	71,397.85	73,182.79	75,012.36	76,887.67	78,809.87
Health and Human Services	06-31-45200	Life Insurance	750	E	850.00	871.25	893.03	915.36	938.24	961.70	985.74	1,010.38
Health and Human Services	06-31-46100	Social Security	24,290	W	26,693.00	27,493.79	28,318.60	29,168.16	30,043.21	30,944.50	31,872.84	32,829.02
Health and Human Services	06-31-46200	Wrs Empe/Empr	26,641	W	29,707.00	30,598.21	31,516.16	32,461.64	33,435.49	34,438.55	35,471.71	36,535.86
Health and Human Services	06-31-46300	Medicare	5,681	W	6,243.00	6,430.29	6,623.20	6,821.89	7,026.55	7,237.35	7,454.47	7,678.10
Health and Human Services	06-31-47100	Uniform Allowance	250	W	575.00	592.25	610.02	628.32	647.17	666.58	686.58	707.18
Health and Human Services	06-31-47200	Automobile Allowance	300	W	375.00	386.25	397.84	409.77	422.07	434.73	447.77	461.20
Health and Human Services	06-31-51200	Maintenance Equipment	650	S	1,500.00	1,530.00	1,560.00	1,591.81	1,623.65	1,656.12	1,689.24	1,723.03
Health and Human Services	06-31-52200	Printing And Advertising	150	S	400.00	408.00	416.16	424.48	432.97	441.63	450.46	459.47
Health and Human Services	06-31-54900	Other Professional	20,000	S	21,900.00	22,338.00	22,784.76	23,240.46	23,705.26	24,179.37	24,662.96	25,156.22
Health and Human Services	06-31-55100	Office Supplies	350	C	1,555.00	1,601.65	1,649.70	1,699.19	1,750.17	1,802.67	1,856.75	1,912.45

Appendix C
 Health Grants Fund
 Village of Greendale, WI

			2023		2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
			PROJECTED	CODE	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED
Health and Human Services	06-31-55200	Telecommunication	870	C	1,700.00	1,751.00	1,803.53	1,857.64	1,913.36	1,970.77	2,029.89	2,090.79	2,153.51	2,218.11
Health and Human Services	06-31-56100	Dues And Publications	2,000	S	2,385.00	2,432.70	2,481.35	2,530.98	2,581.60	2,633.23	2,685.90	2,739.62	2,794.41	2,850.30
Health and Human Services	06-31-57100	Utilities	4,500	C	5,800.00	5,974.00	6,153.22	6,337.82	6,527.95	6,723.79	6,925.50	7,133.27	7,347.27	7,567.68
Health and Human Services	06-31-61100	Maint Supplies-Building	350	C	400.00	412.00	424.36	437.09	450.20	463.71	477.62	491.95	506.71	521.91
Health and Human Services	06-31-65400	Medical And Lab Supplies	2,100	C	3,750.00	3,862.50	3,978.38	4,097.73	4,220.66	4,347.28	4,477.70	4,612.03	4,750.39	4,892.90
Health and Human Services	06-31-92900	Miscellaneous	1,929	L	1,473.00	1,473.00	1,473.00	1,473.00	1,473.00	1,473.00	1,473.00	1,473.00	1,473.00	1,473.00
Health and Human Services	06-63-55150	Other Supplies And Expenses	518	C	-	-	-	-	-	-	-	-	-	-
Health and Human Services	06-65-55150	Other Supplies & Exp- Covid 19	1,262	C	-	-	-	-	-	-	-	-	-	-
Health and Human Services	06-66-55150	Other Supplies And Expenses	186	C	-	-	-	-	-	-	-	-	-	-
Health and Human Services	06-71-55150	Other Supplies And Expenses	203	C	-	-	-	-	-	-	-	-	-	-
Health and Human Services	06-72-55150	Other Supplies And Expenses	8,645	C	-	-	-	-	-	-	-	-	-	-
Health and Human Services	06-73-55150	Other Supplies And Expenses	55,883	C	-	-	-	-	-	-	-	-	-	-
Health and Human Services	06-75-55150	Dfc 125K Other Supplies & Exps	36,158	C	-	-	-	-	-	-	-	-	-	-
Health and Human Services	06-77-55150	Other Supplies And Expenses	203	C	-	-	-	-	-	-	-	-	-	-
Health and Human Services	06-78-55150	Other Supplies And Expenses	186	C	-	-	-	-	-	-	-	-	-	-
Health and Human Services	06-79-55150	Other Supplies And Expenses	8,713	C	-	-	-	-	-	-	-	-	-	-
Health and Human Services	06-82-55150	Other Supplies And Expenses	4,668	C	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES			654,309.00		602,139.00	619,561.38	637,492.80	655,948.22	674,943.03	694,493.09	714,614.72	735,324.72	756,640.39	778,579.53
EXCESS/(DEFICIT) REVENUES TO EXPENDITURES			0.38		-	(17,422.38)	(35,353.80)	(53,809.22)	(72,804.03)	(92,354.09)	(112,475.72)	(133,185.72)	(154,501.39)	(176,440.53)

Appendix D
Tourism/Public Events Fund
 Village of Greendale, WI

	2023 PROJECTED	CODE	2024 PROJECTED	2025 PROJECTED	2026 PROJECTED	2027 PROJECTED	2028 PROJECTED	2029 PROJECTED	2030 PROJECTED	2031 PROJECTED	2032 PROJECTED	2033 PROJECTED
REVENUES												
Local Property Taxes	215,202		195,735	195,735	195,735	195,735	195,735	195,735	195,735	195,735	195,735	195,735
Miscellaneous	71,223		72,920	72,920	72,920	72,920	72,920	72,920	72,920	72,920	72,920	72,920
Transfers In	0		0	25,229	31,107	37,102	43,218	49,455	55,817	62,307	68,926	75,677
TOTAL REVENUES	286,425		268,655	293,884	299,762	305,757	311,873	318,110	324,472	330,962	337,581	344,332
EXPENDITURES												
Culture and Recreation	266,958		288,122	293,884	299,762	305,757	311,873	318,110	324,472	330,962	337,581	344,332
Transfers Out	0		0	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	266,958		288,122	293,884	299,762	305,757	311,873	318,110	324,472	330,962	337,581	344,332
Percentage change	#DIV/0!		7.93%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Net Change	19,467		(19,467)	-	-	-	-	-	-	-	-	-
FUND BALANCE												
Beginning Fund Balance	-		19,467	-	-	-	-	-	-	-	-	-
Year End Balance	19,467		-	-	-	-	-	-	-	-	-	-

	2023 BUDGET	CODE	2024 PROJECTED	2025 PROJECTED	2026 PROJECTED	2027 PROJECTED	2028 PROJECTED	2029 PROJECTED	2030 PROJECTED	2031 PROJECTED	2032 PROJECTED	2033 PROJECTED
DETAIL REVENUES												
Grouping	Acct #	Description										
Local Property Taxes	08-00-21102	Property Tax Levy	215,202	L 195,735.00	195,735.00	195,735.00	195,735.00	195,735.00	195,735.00	195,735.00	195,735.00	195,735.00
Miscellaneous	08-00-22528	General Events Donation	24,723	L 25,700.00	25,700.00	25,700.00	25,700.00	25,700.00	25,700.00	25,700.00	25,700.00	25,700.00
Miscellaneous	08-00-22529	Winterfest/St Pattys Revenues	46,000	L 46,720.00	46,720.00	46,720.00	46,720.00	46,720.00	46,720.00	46,720.00	46,720.00	46,720.00
Miscellaneous	08-00-22595	Welcome Center Revenues	500	L 500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00
TOTAL REVENUES			286,425.00		268,655.00	268,655.00	268,655.00	268,655.00	268,655.00	268,655.00	268,655.00	268,655.00
DETAIL EXPENDITURES												
Culture and Recreation	08-20-90310	Oth Spc Evt Operating Expenses	24,384	S 30,877.00	31,494.54	32,124.43	32,766.92	33,422.26	34,090.70	34,772.52	35,467.97	36,177.33
Culture and Recreation	08-28-90310	All Events - General Expenses	184,138	S 195,479.00	199,388.58	203,376.35	207,443.88	211,592.76	215,824.61	220,141.10	224,543.93	229,034.80
Culture and Recreation	08-95-60000	Welcome Center Facility	58,436	S 61,766.00	63,001.32	64,261.35	65,546.57	66,857.50	68,194.65	69,558.55	70,949.72	72,368.71
TOTAL EXPENDITURES			266,958.00		288,122.00	293,884.44	299,762.13	305,757.37	311,872.52	318,109.97	324,472.17	330,961.61
EXCESS/(DEFICIT) REVENUES TO EXPENDITURES			19,467.00		(19,467.00)	(25,229.44)	(31,107.13)	(37,102.37)	(43,217.52)	(49,454.97)	(55,817.17)	(62,306.61)

Appendix E
 School Liason Fund Projection
 Village of Greendale, WI

	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED
REVENUES											
Local Property Taxes	61,877	59,193	59,193	59,193	59,193	59,193	59,193	59,193	59,193	59,193	59,193
Intergovernmental Charges for Services	227,477	177,579	177,579	177,579	177,579	177,579	177,579	177,579	177,579	177,579	177,579
Transfers In	0	0	6,983	14,175	21,580	29,204	37,054	45,137	53,459	62,028	70,850
TOTAL REVENUES	289,354	236,772	243,755	250,947	258,352	265,976	273,826	281,909	290,231	298,800	307,622
EXPENDITURES											
Public Safety	251,922	236,771	243,756	250,947	258,352	265,976	273,826	281,909	290,231	298,800	307,622
Transfers Out	0	0	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	251,922	236,771	243,756	250,947	258,352	265,976	273,826	281,909	290,231	298,800	307,622
Percentage change	5.39%	-6.01%	2.95%	2.95%	2.95%	2.95%	2.95%	2.95%	2.95%	2.95%	2.95%
Net Change	37,432	1	(1)	-	-	-	-	-	-	-	-
FUND BALANCE											
Beginning Fund Balance	(37,432)	-	1	-	-	-	-	-	-	-	-
Year End Balance	-	1	-	-	-	-	-	-	-	-	-

	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
	BUDGET	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED
DETAIL REVENUES											
Grouping	Acct #	Description									
Local Property Taxes	03-00-21102	Property Tax Levy	61,877	59,193.00	59,193.00	59,193.00	59,193.00	59,193.00	59,193.00	59,193.00	59,193.00
Intergovernmental Charges for Services	03-00-22508	Grndl Schl Juvenile Offcr	227,477	177,579.00	177,579.00	177,579.00	177,579.00	177,579.00	177,579.00	177,579.00	177,579.00
TOTAL REVENUES			289,354.00	236,772.00	236,772.00	236,772.00	236,772.00	236,772.00	236,772.00	236,772.00	236,772.00
DETAIL EXPENDITURES											
Public Safety	03-21-42100	Salaries - Regular	171,749	172,576.36	177,753.65	183,086.26	188,578.85	194,236.21	200,063.30	206,065.20	212,247.15
Public Safety	03-21-42300	Salaries - Overtime	10,000	5,000.00	5,150.00	5,304.50	5,463.64	5,627.54	5,796.37	5,970.26	6,149.37
Public Safety	03-21-45100	Health Insurance	31,700	18,000.00	18,450.00	18,911.25	19,384.03	19,868.63	20,365.35	20,874.48	21,396.34
Public Safety	03-21-45200	Life Insurance	140	140.00	143.50	147.09	150.76	154.53	158.40	162.36	166.42
Public Safety	03-21-46100	Social Security	11,269	11,010.00	11,340.30	11,680.51	12,030.92	12,391.85	12,763.61	13,146.52	13,540.91
Public Safety	03-21-46200	Wrs Empe/Empr	24,428	25,820.00	26,594.60	27,392.44	28,214.21	29,060.64	29,932.46	30,830.43	31,755.34
Public Safety	03-21-46300	Medicare	2,636	2,575.00	2,639.38	2,705.36	2,772.99	2,842.32	2,913.38	2,986.21	3,060.87
Public Safety	03-21-47100	Uniform Allowance	0	1,150.00	1,184.50	1,220.04	1,256.64	1,294.34	1,333.17	1,373.16	1,414.35
Public Safety	03-21-92900	Miscellaneous	0	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00
TOTAL EXPENDITURES			251,922.00	236,771.36	243,755.93	250,947.44	258,352.04	265,976.07	273,826.02	281,908.62	290,230.76
EXCESS/(DEFICIT) REVENUES TO EXPENDITURES			37,432.00	0.64	(6,983.93)	(14,175.44)	(21,580.04)	(29,204.07)	(37,054.02)	(45,136.62)	(53,458.76)

Appendix F Capital Improvement Plan & Funding Sources

Village of Greendale, WI

Projects	Fund	Purpose/Dept.	Plan Issue	Debt Type	Funding	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Totals
Roads CIP																
W. Grange Ave. (84th St. to 76th St.)	Capital Fund	Street Improvement	None		TID 5	375,000	-	-	-	-	-	-	-	-	-	375,000
W. Grange Ave. (84th St. to 76th St.)	Capital Fund	Street Improvement	None		Grants/Aids	2,070,165	-	-	-	-	-	-	-	-	-	2,070,165
W. Grange Ave. (84th St. to 76th St.)	Water Utility	Water Improvement	None		Water Utility	37,500	-	-	-	-	-	-	-	-	-	37,500
W. Grange Ave. (84th St. to 76th St.)	Sewer Utility	Sewerage Improvement	None		Sewer Utility	30,000	-	-	-	-	-	-	-	-	-	30,000
W. Grange Ave. (84th St. to 76th St.)	Storm Utility	Sewerage Improvement	2024 G.O. Bonds	GO Bonds	Storm Utility	307,500	-	-	-	-	-	-	-	-	-	307,500
Greenmeadow Ln.	Capital Fund	Street Improvement	2024 G.O. Bonds	GO Bonds	Levy	519,639	-	-	-	-	-	-	-	-	-	519,639
Greenmeadow Ln.	Water Utility	Water Improvement	None		Water Utility	51,964	-	-	-	-	-	-	-	-	-	51,964
Greenmeadow Ln.	Sewer Utility	Sewerage Improvement	None		Sewer Utility	41,571	-	-	-	-	-	-	-	-	-	41,571
Greenmeadow Ln.	Storm Utility	Sewerage Improvement	2024 G.O. Bonds	GO Bonds	Storm Utility	426,104	-	-	-	-	-	-	-	-	-	426,104
Forest Ct.	Capital Fund	Street Improvement	2026 G.O. Bonds	GO Bonds	Levy	31,982	-	-	-	-	-	-	-	-	-	31,982
Foxley Ct.	Capital Fund	Street Improvement	2026 G.O. Bonds	GO Bonds	Levy	61,306	-	-	-	-	-	-	-	-	-	61,306
Sterling Ct.	Capital Fund	Street Improvement	2032 G.O. Bonds	GO Bonds	Levy	98,083	-	-	-	-	-	-	-	-	-	98,083
Euston St. (Edgemont Ave. to Elstead Ave.)	Capital Fund	Street Improvement	2024 G.O. Bonds	GO Bonds	Levy	117,123	-	-	-	-	-	-	-	-	-	117,123
Eastway Parking Lane	Capital Fund	Street Improvement	None		Capital Fund	10,000	-	-	-	-	-	-	-	-	-	10,000
Eastway Parking Lane	Capital Fund	Street Improvement	None		Grants/Aids	138,000	-	-	-	-	-	-	-	-	-	138,000
LED Street Light Conversions (68 units)	Capital Fund	Street Improvement	2024 G.O. Bonds	GO Bonds	Levy	85,000	-	-	-	-	-	-	-	-	-	85,000
Fiber Connection - DPW, Water Tower and Hose Tower	Capital Fund	Street Improvement	2024 G.O. Bonds	GO Bonds	Levy	110,125	-	-	-	-	-	-	-	-	-	110,125
Fiber Connection - DPW, Water Tower and Hose Tower	Capital Fund	Water Improvement	None		Water Utility	110,125	-	-	-	-	-	-	-	-	-	110,125
Engineering	Capital Fund	Street Improvement	None		Capital Fund	45,000	-	-	-	-	-	-	-	-	-	45,000
Crack Sealing	Capital Fund	Street Improvement	None		Capital Fund	45,000	-	-	-	-	-	-	-	-	-	45,000
Sidewalk Replacement	Capital Fund	Street Improvement	None		Capital Fund	10,000	-	-	-	-	-	-	-	-	-	10,000
Industrial Ct.	Capital Fund	Street Improvement	2025 G.O. Bonds	GO Bonds	Levy	-	282,923	-	-	-	-	-	-	-	-	282,923
Industrial Ct.	Water Utility	Water Improvement	None		Water Utility	-	235,769	-	-	-	-	-	-	-	-	235,769
Industrial Ct.	Sewer Utility	Sewerage Improvement	None		Sewer Utility	-	37,723	-	-	-	-	-	-	-	-	37,723
Industrial Ct.	Storm Utility	Sewerage Improvement	2025 G.O. Bonds	GO Bonds	Storm Utility	-	386,661	-	-	-	-	-	-	-	-	386,661
Industrial Loop	Capital Fund	Street Improvement	2025 G.O. Bonds	GO Bonds	Levy	-	106,138	-	-	-	-	-	-	-	-	106,138
Industrial Loop	Water Utility	Water Improvement	None		Water Utility	-	88,448	-	-	-	-	-	-	-	-	88,448
Industrial Loop	Sewer Utility	Sewerage Improvement	None		Sewer Utility	-	14,152	-	-	-	-	-	-	-	-	14,152
Industrial Loop	Storm Utility	Sewerage Improvement	2025 G.O. Bonds	GO Bonds	Storm Utility	-	145,055	-	-	-	-	-	-	-	-	145,055
Oriole Ave.	Capital Fund	Street Improvement	2025 G.O. Bonds	GO Bonds	Levy	-	83,927	-	-	-	-	-	-	-	-	83,927
Oriole Ave.	Capital Fund	Street Improvement	None		Grants/Aids	-	71,000	-	-	-	-	-	-	-	-	71,000
Oriole Ave.	Water Utility	Water Improvement	None		Water Utility	-	129,106	-	-	-	-	-	-	-	-	129,106
Oriole Ave.	Sewer Utility	Sewerage Improvement	None		Sewer Utility	-	20,657	-	-	-	-	-	-	-	-	20,657
Oriole Ave.	Storm Utility	Sewerage Improvement	2025 G.O. Bonds	GO Bonds	Storm Utility	-	211,734	-	-	-	-	-	-	-	-	211,734
Brandon St.	Capital Fund	Street Improvement	2025 G.O. Bonds	GO Bonds	Levy	-	199,192	-	-	-	-	-	-	-	-	199,192
Brandon St.	Water Utility	Water Improvement	None		Water Utility	-	165,994	-	-	-	-	-	-	-	-	165,994
Brandon St.	Sewer Utility	Sewerage Improvement	None		Sewer Utility	-	26,559	-	-	-	-	-	-	-	-	26,559
Brandon St.	Storm Utility	Sewerage Improvement	2025 G.O. Bonds	GO Bonds	Storm Utility	-	272,230	-	-	-	-	-	-	-	-	272,230
Oriole Ct.	Capital Fund	Street Improvement	2025 G.O. Bonds	GO Bonds	Levy	-	66,470	-	-	-	-	-	-	-	-	66,470
Oriole Ct.	Water Utility	Water Improvement	None		Water Utility	-	55,392	-	-	-	-	-	-	-	-	55,392
Oriole Ct.	Sewer Utility	Sewerage Improvement	None		Sewer Utility	-	8,863	-	-	-	-	-	-	-	-	8,863
Oriole Ct.	Storm Utility	Sewerage Improvement	2025 G.O. Bonds	GO Bonds	Storm Utility	-	90,842	-	-	-	-	-	-	-	-	90,842
Fiber Connection - Pump Station	Water Utility	Water Improvement	None		Water Utility	-	75,000	-	-	-	-	-	-	-	-	75,000
LED Street Light Conversions (68 units)	Capital Fund	Street Improvement	2025 G.O. Bonds	GO Bonds	Levy	-	192,997	-	-	-	-	-	-	-	-	192,997
LED Street Light Conversions (68 units)	Capital Fund	Street Improvement	None		Grants/Aids	-	771,990	-	-	-	-	-	-	-	-	771,990
Stratford Dr.	Capital Fund	Street Improvement	2026 G.O. Bonds	GO Bonds	Levy	-	-	409,930	-	-	-	-	-	-	-	409,930
Stratford Dr.	Water Utility	Water Improvement	None		Water Utility	-	-	40,993	-	-	-	-	-	-	-	40,993
Stratford Dr.	Sewer Utility	Sewerage Improvement	None		Sewer Utility	-	-	32,794	-	-	-	-	-	-	-	32,794
Stratford Dr.	Storm Utility	Sewerage Improvement	2026 G.O. Bonds	GO Bonds	Storm Utility	-	-	336,143	-	-	-	-	-	-	-	336,143
Dorchester Ln. (West Loop)	Capital Fund	Street Improvement	2026 G.O. Bonds	GO Bonds	Levy	-	-	356,360	-	-	-	-	-	-	-	356,360
Dorchester Ln. (West Loop)	Water Utility	Water Improvement	None		Water Utility	-	-	35,636	-	-	-	-	-	-	-	35,636
Dorchester Ln. (West Loop)	Sewer Utility	Sewerage Improvement	None		Sewer Utility	-	-	28,509	-	-	-	-	-	-	-	28,509
Dorchester Ln. (West Loop)	Storm Utility	Sewerage Improvement	2026 G.O. Bonds	GO Bonds	Storm Utility	-	-	292,215	-	-	-	-	-	-	-	292,215
Basswood St.	Capital Fund	Street Improvement	2026 G.O. Bonds	GO Bonds	Levy	-	-	203,519	-	-	-	-	-	-	-	203,519
Basswood St.	Water Utility	Water Improvement	None		Water Utility	-	-	20,352	-	-	-	-	-	-	-	20,352
Basswood St.	Sewer Utility	Sewerage Improvement	None		Sewer Utility	-	-	16,282	-	-	-	-	-	-	-	16,282
Basswood St.	Storm Utility	Sewerage Improvement	2026 G.O. Bonds	GO Bonds	Storm Utility	-	-	166,886	-	-	-	-	-	-	-	166,886
Elstead Ave. (Westway to Euston St.)	Capital Fund	Street Improvement	2026 G.O. Bonds	GO Bonds	Levy	-	-	110,273	-	-	-	-	-	-	-	110,273
Elstead Ave. (Westway to Euston St.)	Water Utility	Water Improvement	None		Water Utility	-	-	11,027	-	-	-	-	-	-	-	11,027
Elstead Ave. (Westway to Euston St.)	Sewer Utility	Sewerage Improvement	None		Sewer Utility	-	-	8,822	-	-	-	-	-	-	-	8,822
Elstead Ave. (Westway to Euston St.)	Storm Utility	Sewerage Improvement	2026 G.O. Bonds	GO Bonds	Storm Utility	-	-	90,424	-	-	-	-	-	-	-	90,424
Dahlia Ln.	Capital Fund	Street Improvement	2027 G.O. Bonds	GO Bonds	Levy	-	-	-	138,895	-	-	-	-	-	-	138,895
Dahlia Ln.	Water Utility	Water Improvement	None		Water Utility	-	-	-	13,890	-	-	-	-	-	-	13,890
Dahlia Ln.	Sewer Utility	Sewerage Improvement	None		Sewer Utility	-	-	-	11,112	-	-	-	-	-	-	11,112
Dahlia Ln.	Storm Utility	Sewerage Improvement	2027 G.O. Bonds	GO Bonds	Storm Utility	-	-	-	113,894	-	-	-	-	-	-	113,894
Daffodil Ln.	Capital Fund	Street Improvement	2027 G.O. Bonds	GO Bonds	Levy	-	-	-	151,304	-	-	-	-	-	-	151,304
Daffodil Ln.	Water Utility	Water Improvement	None		Water Utility	-	-	-	15,130	-	-	-	-	-	-	15,130
Daffodil Ln.	Sewer Utility	Sewerage Improvement	None		Sewer Utility	-	-	-	12,104	-	-	-	-	-	-	12,104
Daffodil Ln.	Storm Utility	Sewerage Improvement	2027 G.O. Bonds	GO Bonds	Storm Utility	-	-	-	124,069	-	-	-	-	-	-	124,069

Appendix F Capital Improvement Plan & Funding Sources

Village of Greendale, WI

Projects	Fund	Purpose/Dept.	Plan Issue	Debt Type	Funding	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Totals
Southway (Broad St. to STH 36) & Ramsey Ave. (STH 36 to 51st)	Capital Fund	Street Improvement	2027 G.O. Bonds	GO Bonds	Levy	-	-	-	1,000,000	-	-	-	-	-	-	1,000,000
Southway (Broad St. to STH 36) & Ramsey Ave. (STH 36 to 51st)	Capital Fund	Street Improvement	None		Grants/Aids	-	-	-	4,816,898	-	-	-	-	-	-	4,816,898
Southway (Broad St. to STH 36) & Ramsey Ave. (STH 36 to 51st)	Water Utility	Water Improvement	None		Water Utility	-	-	-	100,000	-	-	-	-	-	-	100,000
Southway (Broad St. to STH 36) & Ramsey Ave. (STH 36 to 51st)	Sewer Utility	Sewerage Improvement	None		Sewer Utility	-	-	-	80,000	-	-	-	-	-	-	80,000
Southway (Broad St. to STH 36) & Ramsey Ave. (STH 36 to 51st)	Storm Utility	Sewerage Improvement	2027 G.O. Bonds	GO Bonds	Storm Utility	-	-	-	820,000	-	-	-	-	-	-	820,000
Olympia Dr.	Capital Fund	Street Improvement	2028 G.O. Bonds	GO Bonds	Levy	-	-	-	-	435,485	-	-	-	-	-	435,485
Olympia Dr.	Water Utility	Water Improvement	None		Water Utility	-	-	-	-	362,904	-	-	-	-	-	362,904
Olympia Dr.	Sewer Utility	Sewerage Improvement	None		Sewer Utility	-	-	-	-	58,165	-	-	-	-	-	58,165
Olympia Dr.	Storm Utility	Sewerage Improvement	2028 G.O. Bonds	GO Bonds	Storm Utility	-	-	-	-	595,062	-	-	-	-	-	595,062
Downing St.	Capital Fund	Street Improvement	2028 G.O. Bonds	GO Bonds	Levy	-	-	-	-	312,578	-	-	-	-	-	312,578
Downing St.	Water Utility	Water Improvement	None		Water Utility	-	-	-	-	260,482	-	-	-	-	-	260,482
Downing St.	Sewer Utility	Sewerage Improvement	None		Sewer Utility	-	-	-	-	41,677	-	-	-	-	-	41,677
Downing St.	Storm Utility	Sewerage Improvement	2028 G.O. Bonds	GO Bonds	Storm Utility	-	-	-	-	427,190	-	-	-	-	-	427,190
Drydent Ct.	Capital Fund	Street Improvement	2028 G.O. Bonds	GO Bonds	Levy	-	-	-	-	44,643	-	-	-	-	-	44,643
Drydent Ct.	Water Utility	Water Improvement	None		Water Utility	-	-	-	-	37,202	-	-	-	-	-	37,202
Drydent Ct.	Sewer Utility	Sewerage Improvement	None		Sewer Utility	-	-	-	-	5,952	-	-	-	-	-	5,952
Drydent Ct.	Storm Utility	Sewerage Improvement	2028 G.O. Bonds	GO Bonds	Storm Utility	-	-	-	-	61,012	-	-	-	-	-	61,012
Dobson Ct.	Capital Fund	Street Improvement	2028 G.O. Bonds	GO Bonds	Levy	-	-	-	-	44,643	-	-	-	-	-	44,643
Dobson Ct.	Water Utility	Water Improvement	None		Water Utility	-	-	-	-	37,202	-	-	-	-	-	37,202
Dobson Ct.	Sewer Utility	Sewerage Improvement	None		Sewer Utility	-	-	-	-	5,952	-	-	-	-	-	5,952
Dobson Ct.	Storm Utility	Sewerage Improvement	2028 G.O. Bonds	GO Bonds	Storm Utility	-	-	-	-	61,012	-	-	-	-	-	61,012
Lakeside Dr.	Capital Fund	Street Improvement	2029 G.O. Bonds	GO Bonds	Levy	-	-	-	-	-	441,710	-	-	-	-	441,710
Lakeside Dr.	Water Utility	Water Improvement	None		Water Utility	-	-	-	-	44,171	-	-	-	-	-	44,171
Lakeside Dr.	Sewer Utility	Sewerage Improvement	None		Sewer Utility	-	-	-	-	35,337	-	-	-	-	-	35,337
Lakeside Dr.	Storm Utility	Sewerage Improvement	2029 G.O. Bonds	GO Bonds	Storm Utility	-	-	-	-	362,203	-	-	-	-	-	362,203
Fairmont Ln.	Capital Fund	Street Improvement	2029 G.O. Bonds	GO Bonds	Levy	-	-	-	-	326,922	-	-	-	-	-	326,922
Fairmont Ln.	Water Utility	Water Improvement	None		Water Utility	-	-	-	-	32,692	-	-	-	-	-	32,692
Fairmont Ln.	Sewer Utility	Sewerage Improvement	None		Sewer Utility	-	-	-	-	26,154	-	-	-	-	-	26,154
Fairmont Ln.	Storm Utility	Sewerage Improvement	2029 G.O. Bonds	GO Bonds	Storm Utility	-	-	-	-	268,076	-	-	-	-	-	268,076
Morningside Dr.	Capital Fund	Street Improvement	2029 G.O. Bonds	GO Bonds	Levy	-	-	-	-	187,374	-	-	-	-	-	187,374
Morningside Dr.	Water Utility	Water Improvement	None		Water Utility	-	-	-	-	18,737	-	-	-	-	-	18,737
Morningside Dr.	Sewer Utility	Sewerage Improvement	None		Sewer Utility	-	-	-	-	14,990	-	-	-	-	-	14,990
Morningside Dr.	Storm Utility	Sewerage Improvement	2029 G.O. Bonds	GO Bonds	Storm Utility	-	-	-	-	153,646	-	-	-	-	-	153,646
Shamrock Ln.	Capital Fund	Street Improvement	2029 G.O. Bonds	GO Bonds	Levy	-	-	-	-	133,926	-	-	-	-	-	133,926
Shamrock Ln.	Water Utility	Water Improvement	None		Water Utility	-	-	-	-	13,393	-	-	-	-	-	13,393
Shamrock Ln.	Sewer Utility	Sewerage Improvement	None		Sewer Utility	-	-	-	-	10,714	-	-	-	-	-	10,714
Shamrock Ln.	Storm Utility	Sewerage Improvement	2029 G.O. Bonds	GO Bonds	Storm Utility	-	-	-	-	109,819	-	-	-	-	-	109,819
Lynn Rd.	Capital Fund	Street Improvement	2030 G.O. Bonds	GO Bonds	Levy	-	-	-	-	-	451,049	-	-	-	-	451,049
Lynn Rd.	Water Utility	Water Improvement	None		Water Utility	-	-	-	-	45,105	-	-	-	-	-	45,105
Lynn Rd.	Sewer Utility	Sewerage Improvement	None		Sewer Utility	-	-	-	-	36,084	-	-	-	-	-	36,084
Lynn Rd.	Storm Utility	Sewerage Improvement	2030 G.O. Bonds	GO Bonds	Storm Utility	-	-	-	-	369,861	-	-	-	-	-	369,861
Dawson Ct.	Capital Fund	Street Improvement	2030 G.O. Bonds	GO Bonds	Levy	-	-	-	-	220,746	-	-	-	-	-	220,746
Dawson Ct.	Water Utility	Water Improvement	None		Water Utility	-	-	-	-	22,075	-	-	-	-	-	22,075
Dawson Ct.	Sewer Utility	Sewerage Improvement	None		Sewer Utility	-	-	-	-	17,660	-	-	-	-	-	17,660
Dawson Ct.	Storm Utility	Sewerage Improvement	2030 G.O. Bonds	GO Bonds	Storm Utility	-	-	-	-	181,012	-	-	-	-	-	181,012
Lory Dr.	Capital Fund	Street Improvement	2030 G.O. Bonds	GO Bonds	Levy	-	-	-	-	261,967	-	-	-	-	-	261,967
Lory Dr.	Water Utility	Water Improvement	None		Water Utility	-	-	-	-	26,197	-	-	-	-	-	26,197
Lory Dr.	Sewer Utility	Sewerage Improvement	None		Sewer Utility	-	-	-	-	20,957	-	-	-	-	-	20,957
Lory Dr.	Storm Utility	Sewerage Improvement	2030 G.O. Bonds	GO Bonds	Storm Utility	-	-	-	-	214,813	-	-	-	-	-	214,813
Oakton Ln.	Capital Fund	Street Improvement	2030 G.O. Bonds	GO Bonds	Levy	-	-	-	-	289,628	-	-	-	-	-	289,628
Oakton Ln.	Water Utility	Water Improvement	None		Water Utility	-	-	-	-	28,963	-	-	-	-	-	28,963
Oakton Ln.	Sewer Utility	Sewerage Improvement	None		Sewer Utility	-	-	-	-	23,170	-	-	-	-	-	23,170
Oakton Ln.	Storm Utility	Sewerage Improvement	2030 G.O. Bonds	GO Bonds	Storm Utility	-	-	-	-	237,495	-	-	-	-	-	237,495
Industrial Loop	Capital Fund	Street Improvement	2031 G.O. Bonds	GO Bonds	Levy	-	-	-	-	-	1,266,543	-	-	-	-	1,266,543
Industrial Loop	Water Utility	Water Improvement	None		Water Utility	-	-	-	-	-	1,055,453	-	-	-	-	1,055,453
Industrial Loop	Sewer Utility	Sewerage Improvement	None		Sewer Utility	-	-	-	-	-	168,872	-	-	-	-	168,872
Industrial Loop	Storm Utility	Sewerage Improvement	2031 G.O. Bonds	GO Bonds	Storm Utility	-	-	-	-	-	-	1,730,942	-	-	-	1,730,942
Gatewood Ln.	Capital Fund	Street Improvement	2032 G.O. Bonds	GO Bonds	Levy	-	-	-	-	-	-	-	-	-	-	216,160
Gatewood Ln.	Water Utility	Water Improvement	None		Water Utility	-	-	-	-	-	-	-	-	-	-	21,616
Gatewood Ln.	Sewer Utility	Sewerage Improvement	None		Sewer Utility	-	-	-	-	-	-	-	-	-	-	17,293
Gatewood Ln.	Storm Utility	Sewerage Improvement	2032 G.O. Bonds	GO Bonds	Storm Utility	-	-	-	-	-	-	-	-	-	-	177,252
Lilac Ln.	Capital Fund	Street Improvement	2032 G.O. Bonds	GO Bonds	Levy	-	-	-	-	-	-	-	-	-	-	409,497
Lilac Ln.	Water Utility	Water Improvement	None		Water Utility	-	-	-	-	-	-	-	-	-	-	40,950
Lilac Ln.	Sewer Utility	Sewerage Improvement	None		Sewer Utility	-	-	-	-	-	-	-	-	-	-	32,760
Lilac Ln.	Storm Utility	Sewerage Improvement	2032 G.O. Bonds	GO Bonds	Storm Utility	-	-	-	-	-	-	-	-	-	-	335,787
Garland Ln.	Capital Fund	Street Improvement	2032 G.O. Bonds	GO Bonds	Levy	-	-	-	-	-	-	-	-	-	-	324,049
Garland Ln.	Water Utility	Water Improvement	None		Water Utility	-	-	-	-	-	-	-	-	-	-	32,405
Garland Ln.	Sewer Utility	Sewerage Improvement	None		Sewer Utility	-	-	-	-	-	-	-	-	-	-	25,924
Garland Ln.	Storm Utility	Sewerage Improvement	2032 G.O. Bonds	GO Bonds	Storm Utility	-	-	-	-	-	-	-	-	-	-	265,720
Orchard Ln.	Capital Fund	Street Improvement	2033 G.O. Bonds	GO Bonds	Levy	-	-	-	-	-	-	-	-	-	-	617,855
Orchard Ln.	Water Utility	Water Improvement	None		Water Utility	-	-	-	-	-	-	-	-	-	-	61,786

Appendix F Capital Improvement Plan & Funding Sources

Village of Greendale, WI

Projects	Fund	Purpose/Dept.	Plan Issue	Debt Type	Funding	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Totals	
Orchard Ln.	Sewer Utility	Sewerage Improv	None		Sewer Utility	-	-	-	-	-	-	-	-	-	-	49,428	49,428
Orchard Ln.	Storm Utility	Sewerage Improv	2033 G.O. Bonds	GO Bonds	Storm Utility	-	-	-	-	-	-	-	-	-	-	506,641	506,641
Sussex Ln.	Capital Fund	Street Improvemen	2033 G.O. Bonds	GO Bonds	Levy	-	-	-	-	-	-	-	-	-	-	436,894	436,894
Sussex Ln.	Water Utility	Water Improvemen	None		Water Utility	-	-	-	-	-	-	-	-	-	-	43,689	43,689
Sussex Ln.	Sewer Utility	Sewerage Improv	None		Sewer Utility	-	-	-	-	-	-	-	-	-	-	34,952	34,952
Sussex Ln.	Storm Utility	Sewerage Improv	2033 G.O. Bonds	GO Bonds	Storm Utility	-	-	-	-	-	-	-	-	-	-	358,253	358,253
Surrey Ln.	Capital Fund	Street Improvemen	2033 G.O. Bonds	GO Bonds	Levy	-	-	-	-	-	-	-	-	-	-	150,735	150,735
Surrey Ln.	Water Utility	Water Improvemen	None		Water Utility	-	-	-	-	-	-	-	-	-	-	15,074	15,074
Surrey Ln.	Sewer Utility	Sewerage Improv	None		Sewer Utility	-	-	-	-	-	-	-	-	-	-	12,059	12,059
Surrey Ln.	Storm Utility	Sewerage Improv	2033 G.O. Bonds	GO Bonds	Storm Utility	-	-	-	-	-	-	-	-	-	-	123,603	123,603
Equipment CIP																	
Building Permit Archiving	Equipment Fund	Capital Outlay-Equipment Admin			Equipment Replacement Fund	10,000	-	-	-	-	-	-	-	-	-	-	10,000
Badger Book Clients (11)	Equipment Fund	Capital Outlay-Equipment Admin			Equipment Replacement Fund	22,616	-	-	-	-	-	-	-	-	-	-	22,616
Digital Document Archiving - Clerk Historical Files	Equipment Fund	Capital Outlay-Equipment Admin			Equipment Replacement Fund	-	10,000	10,000	10,000	-	-	-	-	-	-	-	30,000
Digital Document Archiving - Large Plan Documents	Equipment Fund	Capital Outlay-Equipment Admin			Equipment Replacement Fund	-	-	10,000	10,000	10,000	-	-	-	-	-	-	30,000
Replace #154 - One Ton Dump/Plow (2005)	Equipment Fund	Capital Outlay-Equipment Dpw			Equipment Replacement Fund	95,000	-	-	-	-	750,000	750,000	750,000	750,000	750,000	3,845,000	
Replace #155 - One Ton Dump/Plow (2004)	Equipment Fund	Capital Outlay-Equipment Dpw			Equipment Replacement Fund	95,000	-	-	-	-	-	-	-	-	-	95,000	
Replace Boom/Lift Truck 60' (2004)	Equipment Fund	Capital Outlay-Equipment Dpw			Equipment Replacement Fund	-	200,000	-	-	-	-	-	-	-	-	200,000	
Replace #126 - Water Utility Van (1999)	Water Utility	Capital Outlay-Equipment Water			Water Utility	-	160,000	-	-	-	-	-	-	-	-	160,000	
Replace #131 - Dodge Pickup (2001)	Equipment Fund	Capital Outlay-Equipment Dpw			Equipment Replacement Fund	-	-	50,000	-	-	-	-	-	-	-	50,000	
Replace #132 - Chevy Pickup (1993)	Equipment Fund	Capital Outlay-Equipment Dpw			Equipment Replacement Fund	-	-	50,000	-	-	-	-	-	-	-	50,000	
Sweeper Head	Storm Utility	Capital Outlay-Equipment Storm			Storm Utility	13,000	-	-	-	-	-	-	-	-	-	13,000	
Replace Dump Box for Truck #158	Equipment Fund	Capital Outlay-Equipment Dpw			Equipment Replacement Fund	16,500	-	-	-	-	-	-	-	-	-	16,500	
Replace #146 - Toro Mower (2004)	Equipment Fund	Capital Outlay-Equipment Dpw			Equipment Replacement Fund	-	-	-	20,000	-	-	-	-	-	-	20,000	
Replace #150 - Toro Triple Deck Mower (2009)	Equipment Fund	Capital Outlay-Equipment Dpw			Equipment Replacement Fund	-	-	-	-	-	-	-	-	-	-	0	
Replace #193 - Holder Tractor (2005)	Equipment Fund	Capital Outlay-Equipment Dpw			Equipment Replacement Fund	-	-	-	-	75,000	-	-	-	-	-	75,000	
Replace #193 - Holder Tractor (2005)	Storm Utility	Capital Outlay-Equipment Storm			Storm Utility	-	-	-	-	75,000	-	-	-	-	-	75,000	
Squad Cars (2) with Setup, Equipment and Graphics	Equipment Fund	Capital Outlay-Equipment Polic			Equipment Replacement Fund	131,897	134,535	137,226	139,970	142,770	-	-	-	-	-	686,397	
Body Armor	Equipment Fund	Capital Outlay-Equipment Polic			Equipment Replacement Fund	5,000	5,000	5,000	5,000	5,000	-	-	-	-	-	25,000	
Flock Cameras	Equipment Fund	Capital Outlay-Equipment Polic			Equipment Replacement Fund	-	13,000	13,000	13,000	13,000	-	-	-	-	-	52,000	
Body Worn Cameras Replacement	Equipment Fund	Capital Outlay-Equipment Polic			Equipment Replacement Fund	40,245	-	-	-	-	-	-	-	-	-	40,245	
Body Worn Cameras Replacement	Equipment Fund	Capital Outlay-Equipment Polic			Grants/Aids	40,000	-	-	-	-	-	-	-	-	-	40,000	
Drone Program	Equipment Fund	Capital Outlay-Equipment Polic			Donations	20,000	-	-	-	-	-	-	-	-	-	20,000	
Squad Cameras	Equipment Fund	Capital Outlay-Equipment Polic			Equipment Replacement Fund	-	88,000	-	-	-	-	-	-	-	-	88,000	
Portable Radios	Equipment Fund	Capital Outlay-Equipment Polic			Equipment Replacement Fund	-	318,966	-	-	-	-	-	-	-	-	318,966	
Generator Replacement	Equipment Fund	Capital Outlay-Equipment Polic			Equipment Replacement Fund	-	-	100,000	-	-	-	-	-	-	-	100,000	
Dispatch Consoles	Equipment Fund	Capital Outlay-Equipment Polic			Equipment Replacement Fund	-	-	-	610,793	-	-	-	-	-	-	610,793	
Ambulance	Equipment Fund	Capital Outlay-Equipment Fire			Equipment Replacement Fund	289,550	290,422	-	-	-	-	-	-	-	-	579,972	
Ambulance	Equipment Fund	Capital Outlay-Equipment Fire			Grants/Aids	-	54,365	-	-	-	-	-	-	-	-	54,365	
Utility Truck, ARV	Equipment Fund	Capital Outlay-Equipment Fire			Equipment Replacement Fund	-	-	-	45,000	-	-	-	-	-	-	45,000	
Genesis Extrication Spreader	Equipment Fund	Capital Outlay-Equipment Fire			Equipment Replacement Fund	16,000	-	-	-	-	-	-	-	-	-	16,000	
Genesis Extrication Spreader	Equipment Fund	Capital Outlay-Equipment Fire			Grants/Aids	2,000	-	-	-	-	-	-	-	-	-	2,000	
Genesis Extrication Cutter	Equipment Fund	Capital Outlay-Equipment Fire			Equipment Replacement Fund	-	16,000	-	-	-	-	-	-	-	-	16,000	
Genesis Extrication Cutter	Equipment Fund	Capital Outlay-Equipment Fire			Grants/Aids	-	2,000	-	-	-	-	-	-	-	-	2,000	
Radios	Equipment Fund	Capital Outlay-Equipment Fire			Equipment Replacement Fund	-	300,000	-	-	-	-	-	-	-	-	300,000	
SCBA's, Facepieces and Bottles	Equipment Fund	Capital Outlay-Equipment Fire			Equipment Replacement Fund	-	40,000	-	-	-	-	-	-	-	-	40,000	
SCBA's, Facepieces and Bottles	Equipment Fund	Capital Outlay-Equipment Fire			Grants/Aids	-	160,000	-	-	-	-	-	-	-	-	160,000	
Lucas Devices	Equipment Fund	Capital Outlay-Equipment Fire			Donations	-	-	-	20,000	-	-	-	-	-	-	20,000	
Lucas Devices	Equipment Fund	Capital Outlay-Equipment Fire			Grants/Aids	-	-	-	20,000	-	-	-	-	-	-	20,000	
Self-Checkout Kiosks	Equipment Fund	Capital Outlay-Equipment Libry			Equipment Replacement Fund	24,000	-	-	-	-	-	-	-	-	-	24,000	
Workstation Replacements	Equipment Fund	Capital Outlay - IT			Equipment Replacement Fund	21,000	21,000	21,000	21,000	21,000	-	-	-	-	-	105,000	
Security Camera Refresh Cycle	Equipment Fund	Capital Outlay - IT			Equipment Replacement Fund	7,500	7,500	7,500	7,500	7,500	-	-	-	-	-	37,500	
Board Room AV System	Equipment Fund	Capital Outlay - IT			Equipment Replacement Fund	36,680	-	-	-	-	-	-	-	-	-	36,680	
Court Room AV System	Equipment Fund	Capital Outlay - IT			Equipment Replacement Fund	-	35,000	-	-	-	-	-	-	-	-	35,000	
Village SAN Replacement	Equipment Fund	Capital Outlay - IT			Equipment Replacement Fund	-	20,000	-	-	-	-	-	-	-	-	20,000	
Village Gen10 Server Replacement	Equipment Fund	Capital Outlay - IT			Equipment Replacement Fund	-	15,000	-	-	-	-	-	-	-	-	15,000	
Health Dep. Switches (3) Replacement	Equipment Fund	Capital Outlay - IT			Equipment Replacement Fund	-	-	6,000	-	-	-	-	-	-	-	6,000	
Police Datacenter UPS Battery Replacement	Equipment Fund	Capital Outlay - IT			Equipment Replacement Fund	-	-	6,000	-	-	-	-	-	-	-	6,000	
FortiGate Cluser Replacement	Equipment Fund	Capital Outlay - IT			Equipment Replacement Fund	-	-	-	55,000	-	-	-	-	-	-	55,000	
Police SAN Replacement	Equipment Fund	Capital Outlay - IT			Equipment Replacement Fund	-	-	-	-	21,682	-	-	-	-	-	21,682	
Police HPE DL380 Gen9 Server (ESX-1) S/N: MXQ705079X	Equipment Fund	Capital Outlay - IT			Equipment Replacement Fund	-	-	-	-	-	11,318	-	-	-	-	11,318	
Police HPE DL380 Gen9 Server (ESX-3) S/N: MXQ809060C	Equipment Fund	Capital Outlay - IT			Equipment Replacement Fund	-	-	-	-	-	-	11,318	-	-	-	11,318	
Police Switch Replacement	Equipment Fund	Capital Outlay - IT			Equipment Replacement Fund	-	-	-	-	35,000	-	-	-	-	-	35,000	
Fire Switch Replacement	Equipment Fund	Capital Outlay - IT			Equipment Replacement Fund	-	-	-	-	20,000	-	-	-	-	-	20,000	
Facilities CIP																	
Exterior Brick Repairs (Front of Building)	Capital Fund	Capital Outlay-Building			Capital Fund	30,000	-	-	-	-	250,000	250,000	250,000	250,000	250,000	1,280,000	
Village Board Carpet Replacements	Capital Fund	Capital Outlay-Building			Capital Fund	-	7,500	7,500	-	-	-	-	-	-	-	15,000	
Exterior Tuckpointing/Repairs Rest of Building	Capital Fund	Capital Outlay-Building			Capital Fund	-	-	8,000	-	-	-	-	-	-	-	8,000	
Cold Storage Building at Water Utility Pumping Station	Capital Fund	Capital Outlay-Building			Capital Fund	-	115,000	-	-	-	-	-	-	-	-	115,000	
Cold Storage Building at Water Utility Pumping Station	Water Utility	Capital Outlay-Water Utility			Water Utility	-	60,000	-	-	-	-	-	-	-	-	60,000	
Air Conditioning Units at DPW Facility (1st and 2nd floor)	Capital Fund	Capital Outlay-Building			Capital Fund	-	20,000	-	-	-	-	-	-	-	-	20,000	

Appendix F Capital Improvement Plan & Funding Sources

Village of Greendale, WI

Projects	Fund	Purpose/Dept.	Plan Issue	Debt Type	Funding	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Totals
Flow Control Fiber Connections	Water Utility	Capital Outlay-Water Utility			Water Utility	-	-	262,498	-	-	-	-	-	-	-	262,498
Metal Platform Work Around Compactors	Capital Fund	Capital Outlay-Building			Capital Fund	-	-	17,500	-	-	-	-	-	-	-	17,500
Metal Platform Work Around Compactors	Recycling Fund	Capital Outlay-Recycling			Recycling Fund	-	-	17,500	-	-	-	-	-	-	-	17,500
Generator	Capital Fund	Capital Outlay-Building			Capital Fund	-	-	-	105,000	-	-	-	-	-	-	105,000
Pavement Replacement with Filtration System for Runoff	Capital Fund	Capital Outlay-Streets			Capital Fund	-	-	-	-	100,000	-	-	-	-	-	100,000
Pavement Replacement with Filtration System for Runoff	Capital Fund	Capital Outlay-Streets			Grants/Aids	-	-	-	-	400,000	-	-	-	-	-	400,000
Light Fixtures LED Replacement	Capital Fund	Capital Outlay-Building			Capital Fund	-	32,500	-	-	-	-	-	-	-	-	32,500
Floor Replacement	Capital Fund	Capital Outlay-Building			Capital Fund	16,000	-	-	-	-	-	-	-	-	-	16,000
Health Dept. Restroom Remodel	Capital Fund	Capital Outlay-Building			Capital Fund	7,500	-	-	-	-	-	-	-	-	-	7,500
Acoustical Panel Installation (Library)	Capital Fund	Capital Outlay-Building			Capital Fund	6,000	-	-	-	-	-	-	-	-	-	6,000
Sewer Ejector Lift Station	Capital Fund	Capital Outlay-Building			Capital Fund	5,000	-	-	-	-	-	-	-	-	-	5,000
PA Paging/Announcing System	Capital Fund	Capital Outlay-Building			Capital Fund	-	8,500	-	-	-	-	-	-	-	-	8,500
HVAC Twinned Unit Replacement	Capital Fund	Capital Outlay-Building			Capital Fund	-	23,000	-	-	-	-	-	-	-	-	23,000
Health Dept. Entrance Automatic Doors	Capital Fund	Capital Outlay-Building			Capital Fund	-	20,000	-	-	-	-	-	-	-	-	20,000
Carpet Replacement (Except Storage Area)	Capital Fund	Capital Outlay-Building			Capital Fund	-	-	120,000	-	-	-	-	-	-	-	120,000
Roof Replacement	Capital Fund	Capital Outlay-Building			Capital Fund	-	-	-	180,000	-	-	-	-	-	-	180,000
Parks CIP																
Park Projects	Capital Fund	Capital Outlay-Parks		Abated Debt		150,000	-	-	-	-	-	-	-	-	-	150,000
Park Projects	Capital Fund	Capital Outlay-Parks		Abated Debt		-	150,000	-	-	-	-	-	-	-	-	150,000
Park Projects	Capital Fund	Capital Outlay-Parks		Abated Debt		-	-	150,000	-	-	-	-	-	-	-	150,000
Park Projects	Capital Fund	Capital Outlay-Parks		Abated Debt		-	-	-	150,000	-	-	-	-	-	-	150,000
Park Projects	Capital Fund	Capital Outlay-Parks		Abated Debt		-	-	-	-	150,000	-	-	-	-	-	150,000
Park Projects	Capital Fund	Capital Outlay-Parks		Abated Debt		-	-	-	-	-	150,000	-	-	-	-	150,000
Park Projects	Capital Fund	Capital Outlay-Parks		Abated Debt		-	-	-	-	-	-	150,000	-	-	-	150,000
Park Projects	Capital Fund	Capital Outlay-Parks		Abated Debt		-	-	-	-	-	-	-	150,000	-	-	150,000
Park Projects	Capital Fund	Capital Outlay-Parks		Abated Debt		-	-	-	-	-	-	-	-	150,000	-	150,000
Park Projects	Capital Fund	Capital Outlay-Parks		Abated Debt		-	-	-	-	-	-	-	-	-	150,000	150,000
Actual CIP Costs						5,821,675	6,066,110	3,158,889	8,809,559	3,889,749	3,329,864	3,596,782	5,371,810	3,049,413	3,560,969	46,654,820
Sources of Funding - All Projects						2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	
Levy	Capital Fund					1,023,258	931,647	1,080,082	1,290,199	837,349	1,089,932	1,223,390	1,266,543	949,706	1,205,484	10,897,590
Capital Fund	Capital Fund					174,500	226,500	153,000	285,000	100,000	250,000	250,000	250,000	250,000	250,000	2,189,000
Grants/Aids	Capital Fund	Street Improvements				2,208,165	842,990	0	4,816,898	0	0	0	0	0	0	7,868,053
Grants/Aids	Capital Fund	Capital Outlay-Streets				0	0	0	400,000	0	0	0	0	0	0	400,000
Abated Debt	Capital Fund	Capital Outlay-Parks				150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	1,500,000
TID 5	Capital Fund	Street Improvements				375,000	0	0	0	0	0	0	0	0	0	375,000
Grants/Aids	Equipment Fund	Capital Outlay-Equipment Polic				40,000	0	0	0	0	0	0	0	0	0	40,000
Grants/Aids	Equipment Fund	Capital Outlay-Equipment Fire				2,000	216,365	0	20,000	0	0	0	0	0	0	238,365
Donations	Equipment Fund					20,000	0	0	20,000	0	0	0	0	0	0	40,000
Equipment Replacement Fund	Equipment Fund					810,988	1,514,423	415,726	937,263	373,588	750,000	750,000	750,000	750,000	750,000	7,801,988
Recycling Fund	Equipment Fund					0	0	17,500	0	0	0	0	0	0	0	17,500
Water Utility						199,589	809,709	370,506	129,020	697,790	108,993	122,340	1,055,453	94,971	120,549	3,708,920
Water Utility	Water Utility	Capital Outlay-Equipment Water				0	160,000	0	0	0	0	0	0	0	0	160,000
Sewer Utility						71,571	107,954	86,407	103,216	111,746	87,195	97,871	168,872	75,977	96,439	1,007,248
Storm Utility						733,604	1,106,522	885,668	1,057,963	1,144,276	893,744	1,003,181	1,730,942	778,759	988,497	10,323,156
Storm Utility	Storm Utility	Capital Outlay-Equipment Storm				13,000	0	0	0	75,000	0	0	0	0	0	88,000
Total						5,821,675	6,066,110	3,158,889	8,809,559	3,889,749	3,329,864	3,596,782	5,371,810	3,049,413	3,560,969	46,654,820
Sources of Funding - Borrowing Projects						2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	
Levy						1,023,258	931,647	1,080,082	1,290,199	837,349	1,089,932	1,223,390	1,266,543	949,706	1,205,484	10,897,590
Capital Fund						0	0	0	0	0	0	0	0	0	0	0
Equipment Replacement Fund						0	0	0	0	0	0	0	0	0	0	0
Storm Utility						733,604	1,106,522	885,668	1,057,963	1,144,276	893,744	1,003,181	1,730,942	778,759	988,497	10,323,156
Total						1,756,862	2,038,169	1,965,750	2,348,162	1,981,625	1,983,676	2,226,571	2,997,485	1,728,465	2,193,981	21,220,746

Appendix G
Capital Improvements Financing Plan
 Village of Greendale, WI

	2024			2025					2026				
	G.O. Bonds	Levy Portion	Storm Utility Portion	G.O. Bonds	Levy Portion	Storm Utility Portion	Equipment Portion	Facilities Portion	G.O. Bonds	Levy Portion	Storm Utility Portion	Equipment Portion	Facilities Portion
CIP Projects¹	1,581,126	847,522	733,604	3,314,780	931,647	1,106,522	1,050,111	226,500	2,534,476	1,080,082	885,668	415,726	153,000
Estimated Issuance Expenses	83,175	44,612	38,563	114,450	32,147	38,206	36,186	7,911	100,625	42,987	35,084	16,578	5,976
Municipal Advisor (Ehlers)	21,900	11,746	10,154	28,000	7,865	9,347	8,853	1,935	25,700	10,979	8,961	4,234	1,526
Bond Counsel	15,000	8,045	6,955	17,000	4,775	5,675	5,375	1,175	16,000	6,835	5,579	2,636	950
Disclosure Counsel	9,750	5,230	4,520	11,050	3,104	3,689	3,494	764	10,400	4,443	3,626	1,713	618
Rating Fee	15,000	8,045	6,955	15,000	4,213	5,007	4,743	1,037	15,000	6,408	5,230	2,471	891
Maximum Underwriter's Discount	12.50 20,625	11,063	9,563	12.50 42,500	11,938	14,188	13,438	2,938	12.50 32,625	13,938	11,375	5,375	1,938
Paying Agent	900	483	417	900	253	300	285	62	900	384	314	148	53
Subtotal Issuance Expenses	83,175	44,612	38,563	114,450	32,147	38,206	36,186	7,911	100,625	42,987	35,084	16,578	5,976
TOTAL TO BE FINANCED	1,664,301	892,134	772,167	3,429,230	963,794	1,144,728	1,086,297	234,411	2,635,101	1,123,069	920,752	432,304	158,976
Estimated Interest Earnings	0.04 (15,811)	(8,475)	(7,336)	0.04 (33,148)	(9,316)	(11,065)	(10,501)	(2,265)	0.04 (25,345)	(10,801)	(8,857)	(4,157)	(1,530)
Rounding	1,510	1,341	169	3,918	522	1,337	(796)	2,854	244	2,732	(1,895)	1,853	(2,446)
NET BOND SIZE	1,650,000	885,000	765,000	3,400,000	955,000	1,135,000	1,075,000	235,000	2,610,000	1,115,000	910,000	430,000	155,000

Appendix G
Capital Improvements
 Village of Greendale, WI

	2027					2028					2029				
	G.O. Bonds	Levy Portion	Storm Utility Portion	Equipment Portion	Facilities Portion	G.O. Bonds	Levy Portion	Storm Utility Portion	Equipment Portion	Facilities Portion	G.O. Bonds	Levy Portion	Storm Utility Portion	Equipment Portion	Facilities Portion
CIP Projects¹	3,570,425	1,290,199	1,057,963	937,263	285,000	2,455,214	837,349	1,144,276	373,589	100,000	2,983,676	1,089,932	893,744	750,000	250,000
Estimated Issuance Expenses	118,438	42,774	35,159	31,108	9,397	99,488	33,947	46,310	15,110	4,121	109,363	39,963	32,827	27,474	9,099
Municipal Advisor (Ehlers)	28,800	10,401	8,549	7,564	2,285	25,500	8,701	11,870	3,873	1,056	27,100	9,903	8,134	6,808	2,255
Bond Counsel	17,000	6,140	5,047	4,465	1,349	16,000	5,460	7,448	2,430	663	17,000	6,212	5,103	4,271	1,414
Disclosure Counsel	11,050	3,991	3,280	2,902	877	10,400	3,549	4,841	1,579	431	11,050	4,038	3,317	2,776	919
Rating Fee	15,000	5,417	4,453	3,940	1,190	15,000	5,118	6,982	2,278	621	15,000	5,481	4,502	3,768	1,248
Maximum Underwriter's Discount	12.50 45,688	16,500	13,563	12,000	3,625	12.50 31,688	10,813	14,750	4,813	1,313	12.50 38,313	14,000	11,500	9,625	3,188
Paying Agent	900	325	267	236	71	900	307	419	137	37	900	329	270	226	75
Subtotal Issuance Expenses	118,438	42,774	35,159	31,108	9,397	99,488	33,947	46,310	15,110	4,121	109,363	39,963	32,827	27,474	9,099
TOTAL TO BE FINANCED	3,688,863	1,332,973	1,093,122	968,371	294,397	2,554,702	871,296	1,190,586	388,699	104,121	3,093,039	1,129,895	926,571	777,474	259,099
Estimated Interest Earnings	0.04 (35,704)	(12,902)	(10,580)	(9,373)	(2,850)	0.04 (24,552)	(8,373)	(11,443)	(3,736)	(1,000)	0.04 (29,837)	(10,899)	(8,937)	(7,500)	(2,500)
Rounding	1,842	(71)	2,458	1,002	(1,547)	4,851	2,077	857	37	1,879	1,798	1,005	2,367	26	(1,599)
NET BOND SIZE	3,655,000	1,320,000	1,085,000	960,000	290,000	2,535,000	865,000	1,180,000	385,000	105,000	3,065,000	1,120,000	920,000	770,000	255,000

Appendix G
Capital Improvements
 Village of Greendale, WI

	2030					2031					2032							
	G.O. Bonds	Levy Portion	Storm Utility Portion	Equipment Portion	Facilities Portion	G.O. Bonds	Levy Portion	Storm Utility Portion	Equipment Portion	Facilities Portion	G.O. Bonds	Levy Portion	Storm Utility Portion	Equipment Portion	Facilities Portion			
CIP Projects¹	3,226,571	1,223,390	1,003,181	750,000	250,000	3,997,485	1,266,543	1,730,942	750,000	250,000	2,728,465	949,706	778,759	750,000	250,000			
Estimated Issuance Expenses	113,125	42,892	35,202	26,316	8,715	126,763	40,185	54,925	23,739	7,913	103,663	36,217	29,565	28,456	9,424			
Municipal Advisor (Ehlers)	27,800	10,540	8,651	6,467	2,142	30,100	9,542	13,042	5,637	1,879	26,300	9,189	7,501	7,220	2,391			
Bond Counsel	17,000	6,446	5,290	3,955	1,310	18,000	5,706	7,799	3,371	1,124	16,000	5,590	4,563	4,392	1,455			
Disclosure Counsel	11,050	4,190	3,439	2,571	851	11,700	3,709	5,070	2,191	730	10,400	3,634	2,966	2,855	945			
Rating Fee	15,000	5,687	4,668	3,489	1,156	15,000	4,755	6,499	2,809	936	15,000	5,241	4,278	4,118	1,364			
Maximum Underwriter's Discount	12.50	41,375	15,688	12,875	9,625	3,188	12.50	51,063	16,188	22,125	9,563	3,188	12.50	35,063	12,250	10,000	9,625	3,188
Paying Agent	900	341	280	209	69	900	285	390	169	56	900	314	257	247	82			
Subtotal Issuance Expenses	113,125	42,892	35,202	26,316	8,715	126,763	40,185	54,925	23,739	7,913	103,663	36,217	29,565	28,456	9,424			
TOTAL TO BE FINANCED	3,339,696	1,266,282	1,038,383	776,316	258,715	4,124,248	1,306,728	1,785,867	773,739	257,913	2,832,128	985,923	808,324	778,456	259,424			
Estimated Interest Earnings	0.04	(32,266)	(12,234)	(10,032)	(7,500)	(2,500)	0.04	(39,975)	(12,665)	(17,309)	(7,500)	(2,500)	0.04	(27,285)	(9,497)	(7,788)	(7,500)	(2,500)
Rounding	2,570	952	1,649	1,184	(1,215)	727	937	1,442	(1,239)	(413)	157	3,574	(536)	(956)	(1,924)			
NET BOND SIZE	3,310,000	1,255,000	1,030,000	770,000	255,000	4,085,000	1,295,000	1,770,000	765,000	255,000	2,805,000	980,000	800,000	770,000	255,000			

Appendix G
Capital Improvements
 Village of Greendale, WI

	2033				
	G.O. Bonds	Levy Portion	Storm Utility Portion	Equipment Portion	Facilities Portion
CIP Projects¹	3,193,981	1,205,484	988,497	750,000	250,000
Estimated Issuance Expenses	112,588	42,457	34,894	26,471	8,766
Municipal Advisor (Ehlers)	27,700	10,446	8,585	6,513	2,157
Bond Counsel	17,000	6,411	5,269	3,997	1,324
Disclosure Counsel	11,050	4,167	3,425	2,598	860
Rating Fee	15,000	5,656	4,649	3,527	1,168
Maximum Underwriter's Discount	12.50 40,938	15,438	12,688	9,625	3,188
Paying Agent	900	339	279	212	70
Subtotal Issuance Expenses	112,588	42,457	34,894	26,471	8,766
TOTAL TO BE FINANCED	3,306,569	1,247,941	1,023,391	776,471	258,766
Estimated Interest Earnings	0.04 (31,940)	(12,055)	(9,885)	(7,500)	(2,500)
Rounding	371	(886)	1,494	1,029	(1,266)
NET BOND SIZE	3,275,000	1,235,000	1,015,000	770,000	255,000

Village of Greendale, Wisconsin

Tax Increment District No. 1

Tax Increment Projection Worksheet

Type of District	Mixed Use	Base Value	623,100
District Creation Date	March 16, 2010	Appreciation Factor	0.00%
Valuation Date	Jan 1, 2010	Base Tax Rate	\$19.60
Max Life (Years)	20	Rate Adjustment Factor	0.00%
Expenditure Period/Termination	15 3/16/2025		
Revenue Periods/Final Year	19 2030		
Extension Eligibility/Years	Yes 6		
Recipient District	Yes		

Construction Year	Value Added	Valuation Year	Inflation Increment	Total Increment	Revenue Year	Tax Rate	Tax Increment			
11 2020	327,700	2021	0	11,611,300	2022	\$24.07	279,481			
12 2021	-1,390,500	2022	0	10,220,800	2023	\$21.50	219,758			
13 2022	1,443,000	2023	0	11,663,800	2024	\$19.60 ¹	228,615			
14 2023	0	2024	0	11,663,800	2025	\$19.60	228,615			
15 2024	0	2025	0	11,663,800	2026	\$19.60	228,615			
16 2025	0	2026	0	11,663,800	2027	\$19.60	228,615			
17 2026	0	2027	0	11,663,800	2028	\$19.60	228,615			
18 2027	0	2028	0	11,663,800	2029	\$19.60	228,615			
19 2028	0	2029	0	11,663,800	2030	\$19.60	228,615			
Totals (Revenue Years 2023 - 2030)							52,500	0	Future Value of Increment	1,820,063

Notes:

Actual results will vary depending on development, inflation of overall tax rates.

¹Tax rate decreased due to a significant increase in the equalized value from 2022 to 2023.

Village of Greendale, Wisconsin

Tax Increment District No. 1

Cash Flow Projection

Year	Projected Revenues				Expenditures					Balances			Year
	Tax Increments	Interest Income	Exempt Computer Aid	Total Revenues	Principal	Interest	Capital	Admin.	Total Expenditures	Annual	Cumulative	Principal Outstanding	
2022	279,481	25,483	300	305,264	130,000	68,560	35,077	18,961	252,598	52,666	1,112,304	1,305,000	2022
2023	219,758	33,369	300	253,427	135,000	63,198	714,000	23,961	936,159	(682,732)	429,573	1,170,000	2023
2024	228,615	12,887	300	241,802	140,000	57,460		23,961	221,421	20,381	449,954	1,030,000	2024
2025	228,615	13,499	300	242,414	150,000	51,300		23,961	225,261	17,153	467,107	880,000	2025
2026	228,615	14,013	300	242,928	160,000	44,550		23,961	228,511	14,417	481,524	720,000	2026
2027	228,615	14,446	300	243,361	165,000	36,950		23,961	225,911	17,450	498,974	555,000	2027
2028	228,615	14,969	300	243,884	175,000	28,700		23,961	227,661	16,223	515,197	380,000	2028
2029	228,615	15,456	300	244,371	185,000	19,950		23,961	228,911	15,460	530,657	195,000	2029
2030	228,615	15,920	300	244,835	195,000	10,238		23,961	229,199	15,637	546,293		2030
Total 2023 - 2030	1,820,063	134,559	2,400	1,957,022	1,305,000	312,345	714,000	191,688	2,523,033				Total 2023 - 2030

Notes:

██████████ - agrees to 2022 audit

Projected TID Closure

Village of Greendale, Wisconsin

Tax Increment District No. 2

Tax Increment Projection Worksheet

Type of District	Mixed Use	Base Value	105,493,100
District Creation Date	December 21, 2010	Appreciation Factor	0.00%
Valuation Date	Jan 1, 2011	Base Tax Rate	\$19.60
Max Life (Years)	20	Rate Adjustment Factor	0.00%
Expenditure Period/Termination	15 12/21/2025		
Revenue Periods/Final Year	19 2031		
Extension Eligibility/Years	Yes 6		
Recipient District	Yes		

Construction Year	Value Added	Valuation Year	Inflation Increment	Total Increment	Revenue Year	Tax Rate	Tax Increment			
10 2020	2,202,700	2021	0	86,662,600	2022	\$24.07	2,085,949			
11 2021	-62,422,500	2022	0	24,240,100	2023	\$21.50	521,188			
12 2022	72,962,400	2023	0	97,202,500	2024	\$19.60 ¹	1,905,208			
13 2023	-97,202,500	2024	0	0	2025	\$19.60	0			
14 2024	0	2025	0	0	2026	\$19.60	0			
15 2025	0	2026	0	0	2027	\$19.60	0			
16 2026	0	2027	0	0	2028	\$19.60	0			
17 2027	0	2028	0	0	2029	\$19.60	0			
18 2028	0	2029	0	0	2030	\$19.60	0			
19 2029	0	2030	0	0	2031	\$19.60	0			
Totals (Revenue Years 2023 - 2031)							-86,662,600	0	Future Value of Increment	2,426,396

Notes:

Actual results will vary depending on development, inflation of overall tax rates.

¹Tax rate decreased due to a significant increase in the equalized value from 2022 to 2023.

Village of Greendale, Wisconsin

Tax Increment District No. 2

Cash Flow Projection

Year	Projected Revenues				Expenditures							Balances			Year
	Tax Increments	Interest Income	Exempt Computer Aid	Total Revenues	Principal	Interest	Capital	Operating Agreement	Signage	Admin.	Total Expenditures	Annual	Cumulative	Principal Outstanding	
2022	2,085,949	107,027	37,517	2,230,493	1,140,000	256,833	511,117	0	0	12,695	1,920,645	309,849	4,387,848	5,145,000	2022
2023	521,188	131,635	37,517	690,340	5,145,000	214,083		500,000		10,000	5,869,083	(5,178,742)	(790,895)		2023
2024	1,905,208	(23,727)	37,517	1,918,998	0	0			200,000	10,000	210,000	1,708,998	918,104		2024
2025	0	27,543		27,543	0	0				10,000	10,000	17,543	935,647		2025
2026	0	28,069		28,069	0	0				10,000	10,000	18,069	953,716		2026
2027	0			0	0	0					0	0	953,716		2027
2028	0			0	0	0					0	0	953,716		2028
2029	0			0	0	0					0	0	953,716		2029
2030	0			0	0	0					0	0	953,716		2030
2031	0		0	0	0	0					0	0	953,716		2031
Total 2023 - 2031	2,426,396	163,521	75,034	2,664,951	5,145,000	214,083	0	500,000	200,000	40,000	6,099,083				Total 2023 - 2031

Notes: - agrees to 2022 audit

Projected TID Closure

Village of Greendale, Wisconsin

Tax Increment District No. 4

Tax Increment Projection Worksheet

Type of District	Rehabilitation		Base Value	7,476,800
District Creation Date	October 6, 2015		Appreciation Factor	0.00%
Valuation Date	Jan 1,	2016	Base Tax Rate	\$19.60
Max Life (Years)	27		Rate Adjustment Factor	0.00%
Expenditure Period/Termination	22	10/6/2037		
Revenue Periods/Final Year	27	2044		
Extension Eligibility/Years	Yes	3		
Recipient District	Yes			

	Construction Year	Value Added	Valuation Year	Inflation Increment	Total Increment	Revenue Year	Tax Rate	Tax Increment
5	2020	-429,300	2021	0	28,002,900	2022	\$24.07	674,024
6	2021	-3,321,000	2022	0	24,681,900	2023	\$21.50	530,687
7	2022	5,918,100	2023	0	30,600,000	2024	\$19.60 ¹	599,772
8	2023	0	2024	0	30,600,000	2025	\$19.60	599,772
9	2024	0	2025	0	30,600,000	2026	\$19.60	599,772
10	2025	0	2026	0	30,600,000	2027	\$19.60	599,772
11	2026	0	2027	0	30,600,000	2028	\$19.60	599,772
12	2027	0	2028	0	30,600,000	2029	\$19.60	599,772
13	2028	0	2029	0	30,600,000	2030	\$19.60	599,772
14	2029	0	2030	0	30,600,000	2031	\$19.60	599,772
15	2030	0	2031	0	30,600,000	2032	\$19.60	599,772
16	2031	0	2032	0	30,600,000	2033	\$19.60	599,772
17	2032	0	2033	0	30,600,000	2034	\$19.60	599,772
18	2033	0	2034	0	30,600,000	2035	\$19.60	599,772
19	2034	0	2035	0	30,600,000	2036	\$19.60	599,772
20	2035	0	2036	0	30,600,000	2037	\$19.60	599,772
21	2036	0	2037	0	30,600,000	2038	\$19.60	599,772
22	2037	0	2038	0	30,600,000	2039	\$19.60	599,772
23	2038	0	2039	0	30,600,000	2040	\$19.60	599,772
24	2039	0	2040	0	30,600,000	2041	\$19.60	599,772
25	2040	0	2041	0	30,600,000	2042	\$19.60	599,772
26	2041	0	2042	0	30,600,000	2043	\$19.60	599,772
27	2042	0	2043	0	30,600,000	2044	\$19.60	599,772
Totals (Revenue Years 2023 - 2044)		2,597,100		0		Future Value of Increment		13,125,899

Notes:

Actual results will vary depending on development, inflation of overall tax rates.

¹Tax rate decreased due to a significant increase in the equalized value from 2022 to 2023.

Village of Greendale, Wisconsin

Tax Increment District No. 4

Cash Flow Projection

Year	Projected Revenues			Expenditures						Balances			Year
	Tax Increments	Interest Income	Total Revenues	Principal	Interest	Capital	Developer Incentive	Admin.	Total Expenditures	Annual	Cumulative	Principal Outstanding	
2022	674,024	2,548	676,572	160,000	91,270	105,230	88,264	18,515	463,279	213,293	(208,173)	2,425,000	2022
2023	530,687	(1,291)	529,396	160,000	86,485		89,486	23,515	359,486	169,910	(38,263)	2,265,000	2023
2024	599,772	(237)	599,535	160,000	81,625		89,486	23,515	354,626	244,909	206,646	2,105,000	2024
2025	599,772	1,281	601,053	165,000	76,335		73,640	23,515	338,490	262,563	469,209	1,940,000	2025
2026	599,772	2,909	602,681	165,000	70,800			23,515	259,315	343,366	812,575	1,775,000	2026
2027	599,772	5,038	604,810	165,000	65,190			23,515	253,705	351,105	1,163,680	1,610,000	2027
2028	599,772	7,215	606,987	170,000	59,440			23,515	252,955	354,032	1,517,712	1,440,000	2028
2029	599,772	9,410	609,182	170,000	53,440			23,515	246,955	362,227	1,879,939	1,270,000	2029
2030	599,772	11,656	611,428	175,000	47,390			23,515	245,905	365,523	2,245,461	1,095,000	2030
2031	599,772	13,922	613,694	175,000	40,865			23,515	239,380	374,314	2,619,775	920,000	2031
2032	599,772	16,243	616,015	180,000	34,265			23,515	237,780	378,235	2,998,010	740,000	2032
2033	599,772	18,588	618,360	180,000	27,475			23,515	230,990	387,370	3,385,379	560,000	2033
2034	599,772	20,989	620,761	185,000	20,400			23,515	228,915	391,846	3,777,226	375,000	2034
2035	599,772	23,419	623,191	185,000	13,000			23,515	221,515	401,676	4,178,901	190,000	2035
2036	599,772	25,909	625,681	190,000	5,600			23,515	219,115	406,566	4,585,468		2036
2037	599,772	28,430	628,202					23,515	23,515	604,687	5,190,154		2037
2038	599,772	32,179	631,951					23,515	23,515	608,436	5,798,590		2038
2039	599,772	35,951	635,723						0	635,723	6,434,314		2039
2040	599,772	39,893	639,665						0	639,665	7,073,978		2040
2041	599,772	43,859	643,631						0	643,631	7,717,609		2041
2042	599,772	47,849	647,621						0	647,621	8,365,230		2042
2043	599,772	51,864	651,636						0	651,636	9,016,867		2043
2044	599,772	55,905	655,677						0	655,677	9,672,543		2044
Total 2023 - 2044	13,125,899	490,980	13,616,879	2,425,000	682,310	0	252,612	376,240	3,736,162				Total 2023 - 2044

Notes: - agrees to 2022 audit

Projected TID Closure



Village of Greendale, Wisconsin

Tax Increment District No. 5

Tax Increment Projection Worksheet

Type of District	Rehabilitation		Base Value	5,149,200
District Creation Date	April 3, 2018		Appreciation Factor	0.00%
Valuation Date	Jan 1,	2018	Base Tax Rate	\$19.60
Max Life (Years)	27		Rate Adjustment Factor	0.00%
Expenditure Period/Termination	22	4/3/2040		
Revenue Periods/Final Year	27	2046		
Extension Eligibility/Years	Yes	3		
Recipient District	Yes			

Construction Year	Value Added	Valuation Year	Inflation Increment	Total Increment	Revenue Year	Tax Rate	Tax Increment	
3	2020	274,100	2021	0	13,614,000	2022	\$24.07	327,686
4	2021	2,566,700	2022	0	16,180,700	2023	\$21.50	347,902
5	2022	(855,600)	2023	0	15,325,100	2024	\$19.60 ¹	300,378
6	2023	0	2024	0	15,325,100	2025	\$19.60	300,378
7	2024	0	2025	0	15,325,100	2026	\$19.60	300,378
8	2025	0	2026	0	15,325,100	2027	\$19.60	300,378
9	2026	0	2027	0	15,325,100	2028	\$19.60	300,378
10	2027	0	2028	0	15,325,100	2029	\$19.60	300,378
11	2028	0	2029	0	15,325,100	2030	\$19.60	300,378
12	2029	0	2030	0	15,325,100	2031	\$19.60	300,378
13	2030	0	2031	0	15,325,100	2032	\$19.60	300,378
14	2031	0	2032	0	15,325,100	2033	\$19.60	300,378
15	2032	0	2033	0	15,325,100	2034	\$19.60	300,378
16	2033	0	2034	0	15,325,100	2035	\$19.60	300,378
17	2034	0	2035	0	15,325,100	2036	\$19.60	300,378
18	2035	0	2036	0	15,325,100	2037	\$19.60	300,378
19	2036	0	2037	0	15,325,100	2038	\$19.60	300,378
20	2037	0	2038	0	15,325,100	2039	\$19.60	300,378
21	2038	0	2039	0	15,325,100	2040	\$19.60	300,378
22	2039	0	2040	0	15,325,100	2041	\$19.60	300,378
23	2040	0	2041	0	15,325,100	2042	\$19.60	300,378
24	2041	0	2042	0	15,325,100	2043	\$19.60	300,378
25	2042	0	2043	0	15,325,100	2044	\$19.60	300,378
26	2043	0	2044	0	15,325,100	2045	\$19.60	300,378
27	2044	0	2045	0	15,325,100	2046	\$19.60	300,378
Totals (Revenue Years 2023 - 2046)		1,711,100		0		Future Value of Increment	7,256,596	

Notes:

Actual results will vary depending on development, inflation of overall tax rates.

¹Tax rate decreased due to a significant increase in the equalized value from 2022 to 2023.

Village of Greendale, Wisconsin

Tax Increment District No. 5

Cash Flow Projection

Year	Projected Revenues			Expenditures					Balances			Year
	Tax Increments	Interest Earnings/ (Cost)	Total Revenues	Total Debt Service Principal	Interest	Capital	Admin.	Total Expenditures	Annual	Cumulative	Principal Outstanding	
2022	327,686	5,097	332,783	145,000	71,848		12,695	229,543	103,240	168,644	1,850,000	2022
2023	347,902	5,059	352,961	145,000	67,135		10,000	222,135	130,826	299,470	1,705,000	2023
2024	300,378	8,984	309,362	155,000	62,350	375,000	10,000	602,350	(292,988)	6,482	1,550,000	2024
2025	300,378	194	300,572	160,000	57,157		10,000	227,157	73,415	79,898	1,390,000	2025
2026	300,378	2,397	302,775	165,000	51,638		10,000	226,638	76,137	156,035	1,225,000	2026
2027	300,378	4,681	305,059	170,000	45,863		10,000	225,863	79,197	235,232	1,055,000	2027
2028	300,378	7,057	307,435	175,000	39,743		10,000	224,743	82,692	317,924	880,000	2028
2029	300,378	9,538	309,916	175,000	33,355		10,000	218,355	91,561	409,485	705,000	2029
2030	300,378	12,285	312,663	175,000	26,793		10,000	211,793	100,870	510,355	530,000	2030
2031	300,378	15,311	315,689	175,000	20,230		10,000	205,230	110,459	620,814	355,000	2031
2032	300,378	18,624	319,002	175,000	13,668		10,000	198,668	120,334	741,148	180,000	2032
2033	300,378	22,234	322,612	180,000	6,930		10,000	196,930	125,682	866,831	0	2033
2034	300,378	26,005	326,383	0	0		10,000	10,000	316,383	1,183,213	0	2034
2035	300,378	35,496	335,874	0	0		10,000	10,000	325,874	1,509,088	0	2035
2036	300,378	45,273	345,651	0	0		10,000	10,000	335,651	1,844,739	0	2036
2037	300,378	55,342	355,720	0	0		10,000	10,000	345,720	2,190,459	0	2037
2038	300,378	65,714	366,092	0	0		10,000	10,000	356,092	2,546,550	0	2038
2039	300,378	76,397	376,775	0	0		10,000	10,000	366,775	2,913,325	0	2039
2040	300,378	87,400	387,778	0	0		10,000	10,000	377,778	3,291,103	0	2040
2041	300,378	98,733	399,111	0	0		10,000	10,000	389,111	3,680,214	0	2041
2042	300,378	110,406	410,784	0	0		0	0	410,784	4,090,998	0	2042
2043	300,378	122,730	423,108	0	0		0	0	423,108	4,514,106	0	2043
2044	300,378	135,423	435,801	0	0		0	0	435,801	4,949,907	0	2044
2045	300,378	148,497	448,875	0	0		0	0	448,875	5,398,783	0	2045
2046	300,378	161,963	462,341	0	0		0	0	462,341	5,861,124	0	2046
Total 2023 - 2046	7,256,596	1,275,744	8,532,340	1,850,000	424,860		190,000	2,839,860				Total 2023 - 2046

Notes:

█ - agrees to 2022 audit

Projected TID Closure



November 7, 2023

2023 FINANCIAL MANAGEMENT PLAN:

Village of Greendale, WI

Water, Sewer, & Storm Long-Range Cash Flow Analysis



Prepared by:

Ehlers
N19W24400 Riverwood Drive,
Suite 100
Waukesha, WI 53188

Advisors:

Brian Roemer
Senior Municipal Advisor
Peter Curtin
Fiscal Consultant

BUILDING COMMUNITIES. IT'S WHAT WE DO.



2023 Financial Management Plan - Sewer Utility

Section 1 — Historical Analysis

Village of Greendale, WI

Table 14 Sewer Rate Performance

Village of Greendale, WI

Revenue Requirement		Shown with no increase				Est	Budget
Component	Description	2019	2020	2021	2022	2023	2024
Cash Basis							
1	Operating and Maintenance	\$1,217,228	\$1,226,459	\$1,302,458	\$1,419,309	\$1,447,695	\$1,476,649
2	Debt	\$0	\$0	\$0	\$0	\$0	\$0
3	Cash Funded Capital	\$0	\$380,000	\$14,000	\$0	\$36,159	\$71,571
Less:							
	Other Revenue	\$0	\$0	\$0	\$0	\$0	\$0
	Interest Income	\$0	\$0	\$0	\$0	\$0	\$0
	Revenue Requirement (Costs less Other Income)	\$1,217,228	\$1,606,459	\$1,316,458	\$1,419,309	\$1,483,854	\$1,548,220
	User Rates Revenue	\$1,427,826	\$1,476,932	\$1,524,079	\$1,522,820	\$1,522,820	\$1,576,119
	Rate Adequacy	\$210,598	(\$129,527)	\$207,621	\$103,511	\$38,966	\$27,899
	Rate Adjustment Needed	0.00%	8.77%	0.00%	0.00%	0.00%	0.00%
Utility Basis (PSC)							
1	Operating and Maintenance	\$1,217,228	\$1,226,459	\$1,302,458	\$1,419,309	\$1,447,695	\$1,476,649
2	Depreciation	\$107,367	\$129,189	\$169,194	\$167,786	\$168,233	\$170,014
	NIRB	\$3,291,087	\$3,579,285	\$3,291,087	\$3,291,087	\$3,159,013	\$3,060,569
3	Recommended ROI (2.5%)	\$82,277	\$89,482	\$82,277	\$82,277	\$78,975	\$76,514
Less:							
	Other Revenue	\$0	\$0	\$0	\$0	\$0	\$0
	Interest Income	\$0	\$0	\$0	\$0	\$0	\$0
	Revenue Requirement (Costs less Other Income)	\$1,406,872	\$1,445,130	\$1,553,929	\$1,669,372	\$1,694,904	\$1,723,177
	User Rates Revenue	\$1,427,826	\$1,476,932	\$1,524,079	\$1,522,820	\$1,522,820	\$1,576,119
	Rate Adequacy	\$20,954	\$31,802	(\$29,850)	(\$146,552)	(\$172,084)	(\$147,059)
	Rate Adjustment Needed	0.00%	0.00%	1.96%	9.62%	11.30%	9.33%

Table 15 Sewer Utility Rate Performance Charts

Village of Greendale, WI

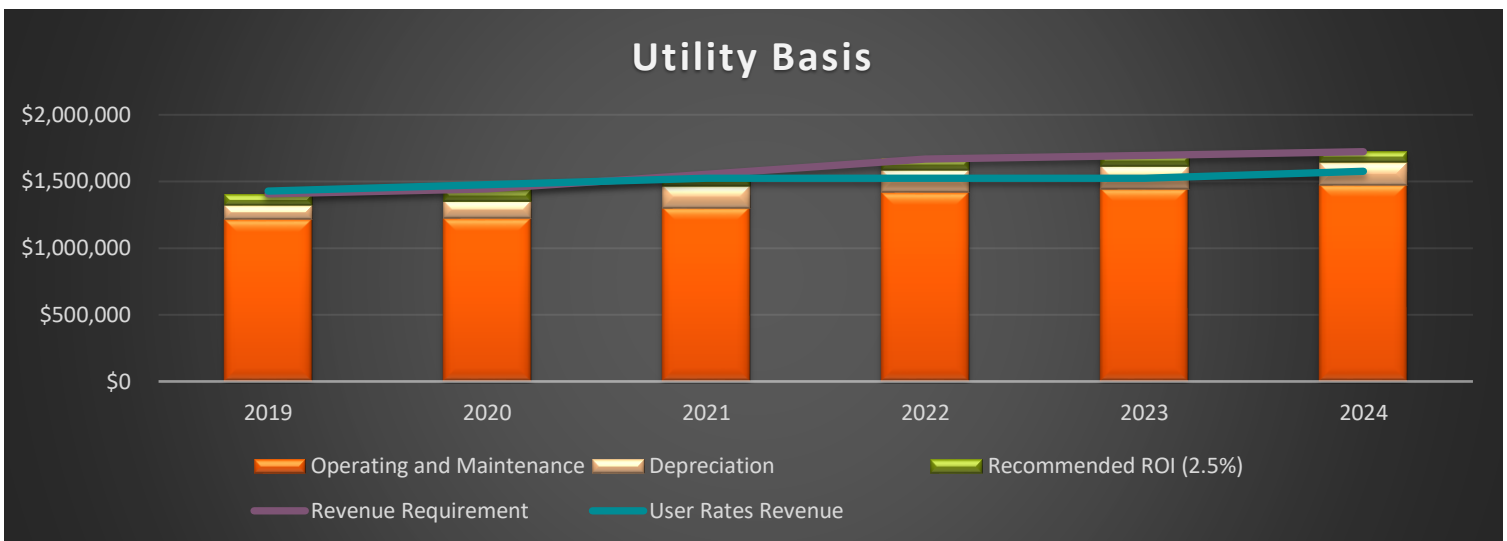
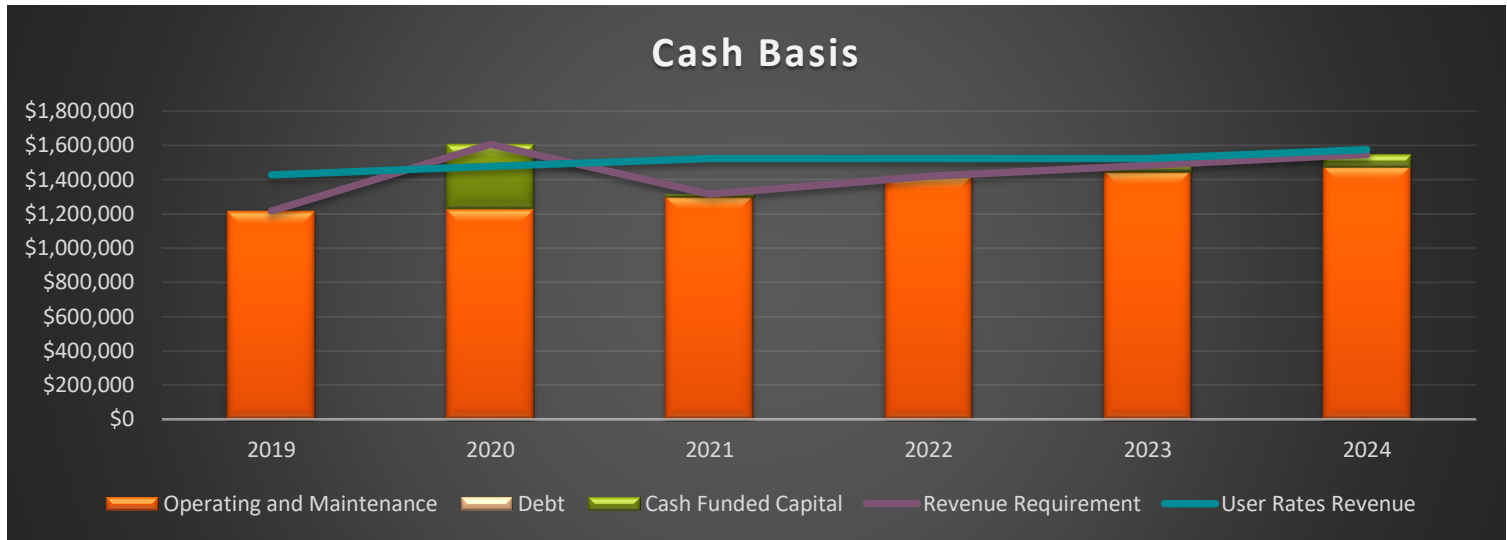


Table 16

Sewer Utility Cash Flow Analysis - Historical 2019-2023

Village of Greendale, WI

	Actual				Estimated
	2019	2020	2021	2022	2023
Revenues					
Total Revenues from User Rates	\$1,427,826	\$1,476,932	\$1,524,079	\$1,522,820	\$1,522,820
Percent Increase to User Rates					
Total Other Revenues	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$1,427,826	\$1,476,932	\$1,524,079	\$1,522,820	\$1,522,820
Less: Expenses					
Operating and Maintenance	\$1,217,228	\$1,226,459	\$1,302,458	\$1,419,309	\$1,447,695
PILOT Payment	\$0	\$0	\$0	\$0	\$0
Net Before Debt Service and Capital Expenditures	\$210,598	\$250,473	\$221,621	\$103,511	\$75,125
Existing Debt P&I	\$0	\$0	\$0	\$0	\$0
Transfer In (Out)	(\$15,482)	(\$15,371)	(\$15,371)	(\$110,427)	(\$16,000)
Less: Capital Improvements	\$0	\$380,000	\$14,000	\$0	\$36,159
Debt Issued/Grants/Aid	\$0	\$0	\$0	\$0	\$0
Reconcile to Audit	(\$217,449)	\$119,364	\$6,851	(\$316,420)	\$0
Net Annual Cash Flow	(\$22,333)	(\$25,534)	\$199,101	(\$323,336)	\$22,966
Restricted and Unrestricted Cash Balance:					
Balance at first of year	\$1,822,651	\$1,800,318	\$1,774,784	\$1,973,885	\$1,650,549
Net Annual Cash Flow Addition/(subtraction)	(\$22,333)	(\$25,534)	\$199,101	(\$323,336)	\$22,966
Balance at end of year	\$1,800,318	\$1,774,784	\$1,973,885	\$1,650,549	\$1,673,515

Notes:

Table 17 Sewer Utility Financial Benchmarking Analysis

Village of Greendale, WI

	Actual				Estimated	Budget
	2019	2020	2021	2022	2023	2024
Target minimum cash balance						
Target minimum working capital - Ehlers ¹	677,824	735,826	793,548	807,964	823,332	839,652
Actual Days Cash Available - PSC ²	540	528	553	424	422	417
Actual Days Cash Available - Moody's ³	540	415	447	327	326	323
Target minimum working capital - S&P ⁴	540	415	447	327	326	323
Actual working capital-cash balance						
Over (Under) Ehlers target	1,800,318	1,774,784	1,973,885	1,650,549	1,673,515	1,685,253
Over (Under) PSC target (90 days)	1,122,494	1,038,958	1,180,338	842,585	850,183	845,602
Over (Under) Moody's target (150 days)	450	438	463	334	332	327
Over (Under) S&P target (150 days)	390	265	297	177	176	173
Over (Under) S&P target (150 days)	390	265	297	177	176	173

Notes:

- 1) Target capital equals 6 mos of next year's operating expenses, including depreciation, plus 100% of debt.
- 2) PSC formula = O&M expense + taxes + interest on long term debt ÷ 365 to get expense per day. Then Unrestricted Cash ÷ expense per day
- 3) Moody's Formula = [(Unrestricted Cash + Liquid Investments) * 365 days] ÷ Total O&M Expenses less Depreciation
- 4) S&P Formula = [(Unrestricted Cash + Liquid Investments) * 365 days] ÷ Total O&M Expenses less Depreciation; include designated reserve funds: ERFs, RSFs, etc

Rate of Return

Average Net Investment Rate Base (NIRB)	3,291,087	3,579,285	3,291,087	3,291,087	3,159,013	3,060,569
Net Operating Income	103,231	121,284	52,427	(64,275)	(93,109)	(70,544)
ROR	3.14%	3.39%	1.59%	-1.95%	-2.95%	-2.30%
Typical	2.50%					

Cost Recovery

Operating Revenues	1,427,826	1,476,932	1,524,079	1,522,820	1,522,820	1,576,119
Operating Expenses incl. Depr & Amortization	1,324,595	1,355,648	1,471,652	1,587,095	1,615,929	1,646,663
Cost Recovery	1.08	1.09	1.04	0.96	0.94	0.96
Cost Recovery w/o Depr.	1.17	1.20	1.17	1.07	1.05	1.07

Notes:

This operating ratio indicates whether operating revenues (mostly charges to customers) were sufficient to cover operations and capital (in the form of depreciation) for the water and/or wastewater utility in the fiscal year. A ratio of less than 1 could be a sign of financial concern. In general, this ratio should be higher than 1 to accommodate future capital investments.

Leverage

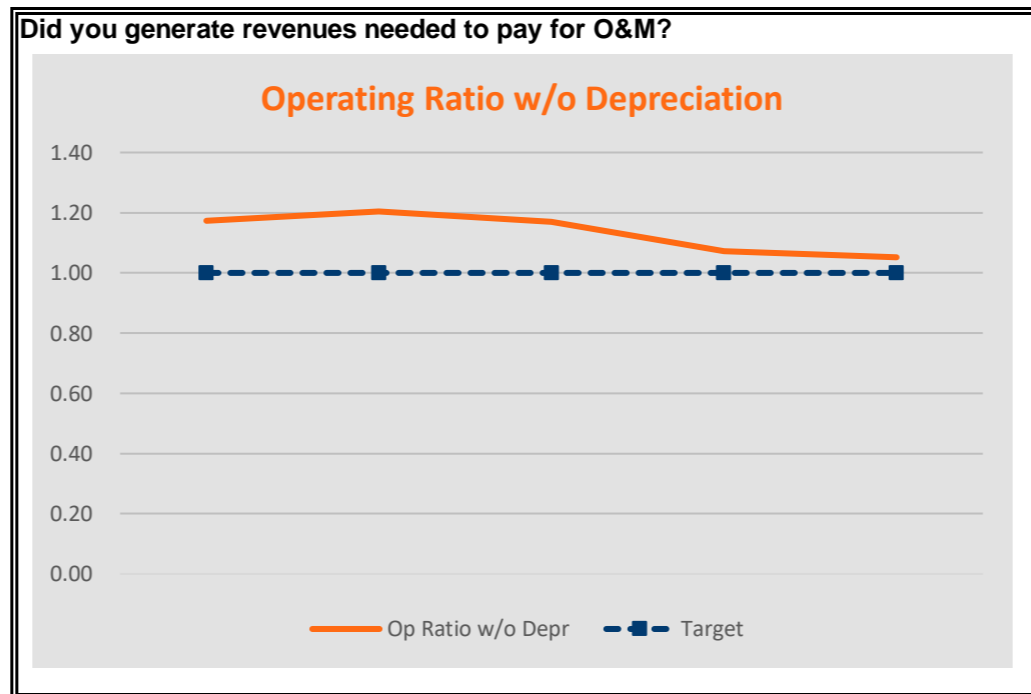
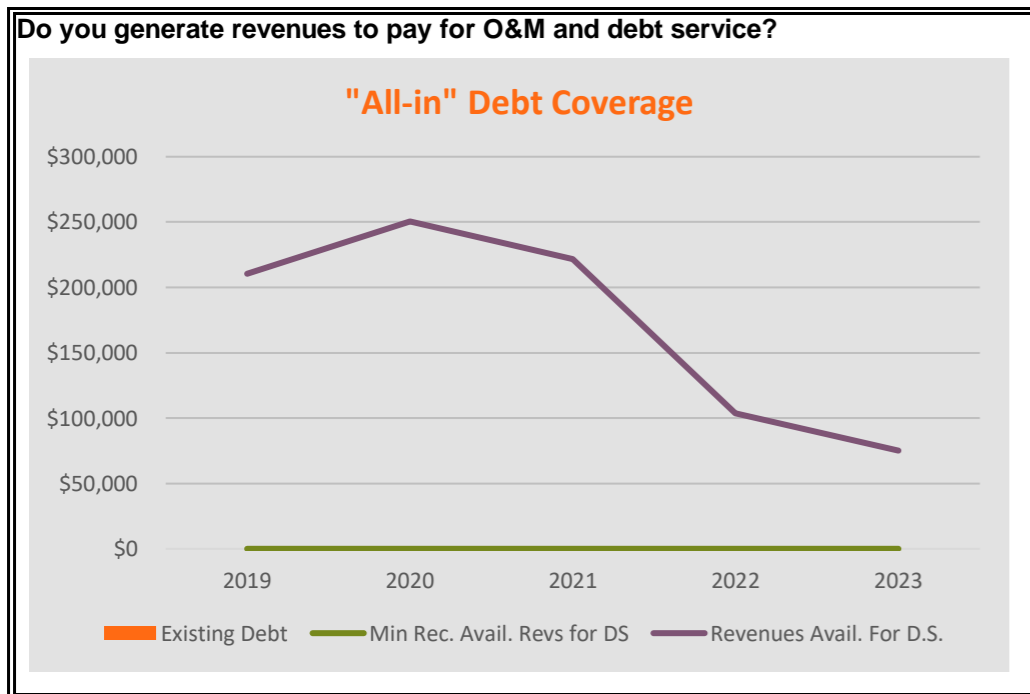
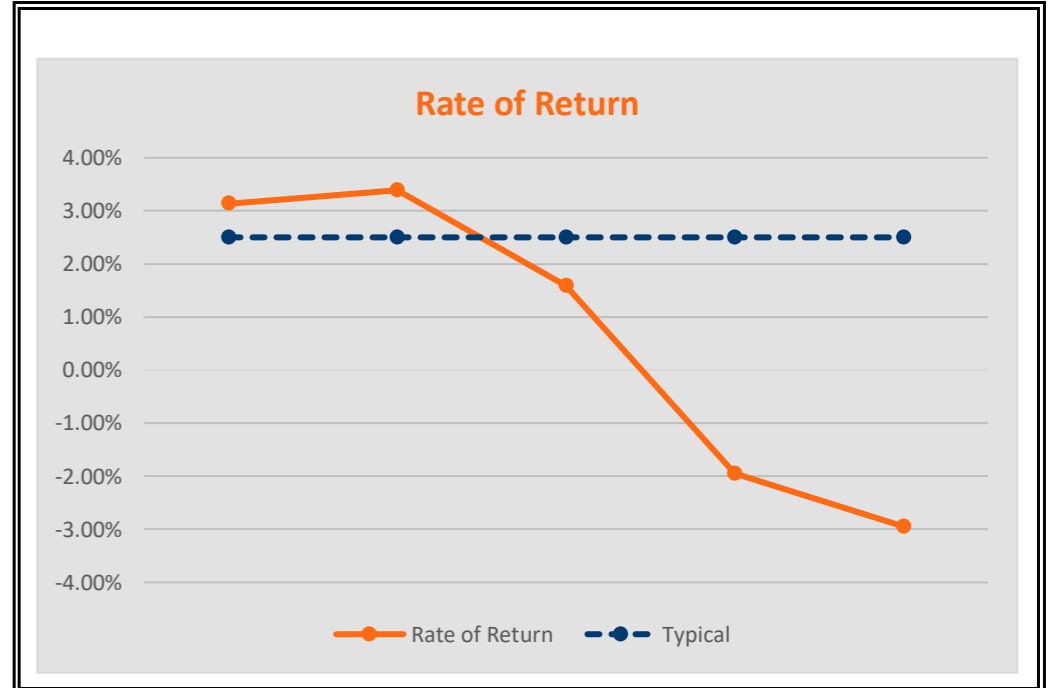
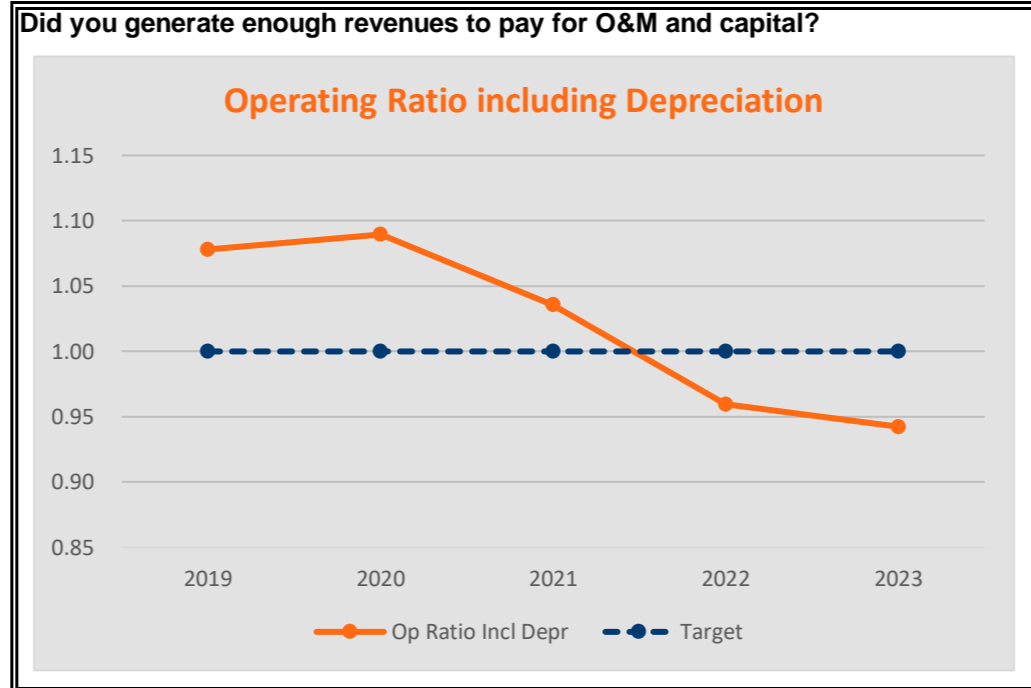
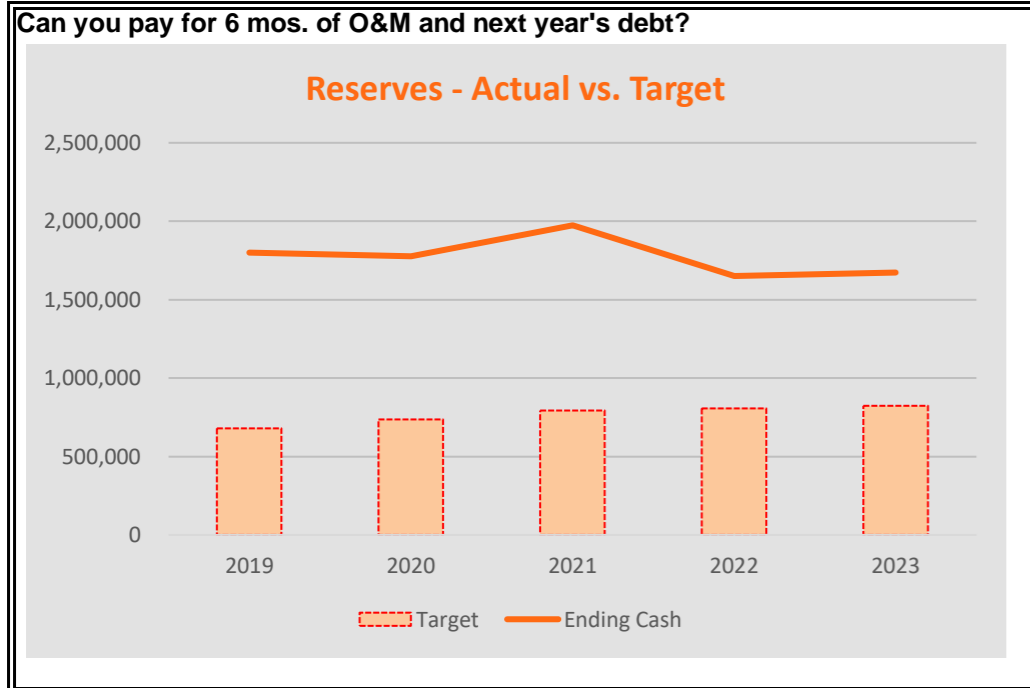
Total Long-Term Debt	0	0	0	0	0	0
Total Net Assets	5,484,352	5,590,265	5,627,321	5,452,619	5,343,510	5,256,806
Debt-to Equity Ratio	0.00	0.00	0.00	0.00	0.00	0.00

Notes:

This indicator measures the existing level of leveraging of assets, and is used by funders and bond rating agencies to evaluate the risk of providing additional loans to the utility. The ratio indicates the amount of long-term debt that exists for every \$1 of assets (fund equity). A utility with a ratio greater than 1.0 has more long-term debt than equity in the system's assets. There are no natural benchmarks for this indicator, and funders and bond rating agencies will assess this ratio in various ways. In general, the higher this ratio, the more likely the utility will be considered to be over-leveraged and the more difficult it will be for the utility to obtain additional loans. For this ratio, Net Assets are equal to the Net Investment Rate Base of the utility.

Table 18 Sewer Utility Financial Health Charts

Village of Greendale, WI





2023 Financial Management Plan - Sewer Utility

Section 2 — Long-Range Cash Flow Analysis

Village of Greendale, WI

Table 19 Sewer Utility Capital Improvement Plan

Village of Greendale, WI

Projects	Funding	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Totals
W. Grange Ave. (84th St. to 76th St.)	Cash	30,000										30,000
Greenmeadow Ln.	Cash	41,571										41,571
Industrial Ct.	Cash		37,723									37,723
Industrial Loop (STH 36 to Industrial Ct.)	Cash		14,152									14,152
Oriole Ave.	Cash		20,657									20,657
Brandon St.	Cash		26,559									26,559
Oriole Ct.	Cash		8,863									8,863
Stratford Dr.	Cash			32,794								32,794
Forest Ct.	Cash			1,232								1,232
Foxley Ct.	Cash			1,479								1,479
Dorchester Ln. (West Loop)	Cash			28,509								28,509
Basswood St.	Cash			16,282								16,282
Elstead Ave. (Westway to Euston St.)	Cash			8,822								8,822
Dahlia Ln.	Cash				11,112							11,112
Daffodil Ln.	Cash				12,104							12,104
Southway (Broad St. to STH 36) & Ramsey Ave. (STH 36 to 51st)	Cash				80,000							80,000
Olympia Dr.	Cash					58,165						58,165
Downing St.	Cash					41,677						41,677
Drydent Ct.	Cash					5,952						5,952
Dobson Ct.	Cash					5,952						5,952
Lakeside Dr.	Cash						35,337					35,337
Fairmont Ln.	Cash						26,154					26,154
Morningside Dr.	Cash						14,990					14,990
Shamrock Ln.	Cash						10,714					10,714
Lynn Rd.	Cash							36,084				36,084
Dawson Ct.	Cash							17,660				17,660
Lory Dr.	Cash							20,957				20,957
Oakton Ln.	Cash							23,170				23,170
Industrial Loop	G.O. Debt								168,872			168,872
Gatewood Ln.	Cash									17,293		17,293
Sterling Ct.	Cash									3,506		3,506
Lilac Ln.	G.O. Debt									32,760		32,760
Garland Ln.	G.O. Debt									25,924		25,924
Orchard Ln.	G.O. Debt										49,428	49,428
Sussex Ln.	G.O. Debt										34,952	34,952
Surrey Ln.	G.O. Debt										12,059	12,059
Actual CIP Costs		71,571	107,954	89,118	103,216	111,746	87,195	97,871	168,872	79,483	96,439	1,013,465

Sources of Funding	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Totals
G.O. Debt	0	0	0	0	0	0	0	168,872	58,684	96,439	323,995
Revenue Debt	0	0	0	0	0	0	0	0	0	0	0
Grants/Aids	0	0	0	0	0	0	0	0	0	0	0
Special Assessment	0	0	0	0	0	0	0	0	0	0	0
User Fees	0	0	0	0	0	0	0	0	0	0	0
Tax Levy	0	0	0	0	0	0	0	0	0	0	0
Equipment Replacement Fund	0	0	0	0	0	0	0	0	0	0	0
Cash	71,571	107,954	89,118	103,216	111,746	87,195	97,871	0	20,799	0	689,470
Total	71,571	107,954	89,118	103,216	111,746	87,195	97,871	168,872	79,483	96,439	1,013,465

Notes:

Table 20 Capital Improvements Financing Plan G.O.

Village of Greendale, WI

	2024			2025			2026		
	G.O. Bonds	Water Portion	Storm Portion	G.O. Bonds	Water Portion	Storm Portion	G.O. Bonds	Water Portion	Storm Portion
CIP Projects ¹	2024 Water and Storm Projects 873,068	139,464	733,604	2025 Water and Storm Projects 2,076,232	969,709	1,106,523	2026 Water and Storm Projects 1,272,930	359,479	913,451
Estimated Issuance Expenses	67,038	10,755	56,283	89,125	41,661	47,464	75,300	21,354	53,946
TOTAL TO BE FINANCED	940,105	150,219	789,887	2,165,357	1,011,370	1,153,987	1,348,230	380,833	967,398
Estimated Interest Earnings Assumed spend down (months)	3.00% 3.00 (6,548)	(1,046)	(5,502)	3.00% 3.00 (15,572)	(7,273)	(8,299)	3.00% 3.00 (9,547)	(2,696)	(6,851)
Rounding	1,443	827	615	215	903	(688)	1,316	1,863	(547)
NET BOND SIZE	935,000	150,000	785,000	2,150,000	1,005,000	1,145,000	1,340,000	380,000	960,000

Notes:

1) Source of Project Totals

Table 20 Continued Capital Improvements Financing Plan

Village of Greendale, WI

2027			2028			2029		2030	
G.O. Bonds	Water Portion	Storm Portion	G.O. Bonds	Water Portion	Storm Portion	G.O. Bonds	Storm Portion	G.O. Bonds	Storm Portion
2027 Water and Storm Projects			2028 Water and Storm Projects			2029 Storm Projects		2030 Storm Projects	
1,157,963	100,000	1,057,963	1,767,762	623,386	1,144,376	893,744	893,744	1,003,180	1,003,180
73,463	6,597	66,866	84,850	29,974	54,876	55,663	55,663	62,100	62,100
1,231,426	106,597	1,124,829	1,852,612	653,360	1,199,252	949,407	949,407	1,065,280	1,065,280
3.00% 3.00	(8,685)	(750)	3.00% 3.00	(4,675)	(8,583)	3.00% 3.00	(6,703)	3.00% 3.00	(7,524)
2,259	4,153	(1,894)	646	1,315	(669)	2,296	2,296	2,244	2,244
1,225,000	110,000	1,115,000	1,840,000	650,000	1,190,000	945,000	945,000	1,060,000	1,060,000

Table 20 Continued Capital Improvements Financing Plan

Village of Greendale, WI

2031			2032				2033					
G.O. Bonds	Sewer Portion	Storm Portion	G.O. Bonds	Sewer Portion	Water Portion	Storm Portion	G.O. Bonds	Sewer Portion	Storm Portion			
2031 Sewer Projects			2032 Sewer, Water, and Storm Projects				2033 Sewer Projects					
1,899,814	168,872	1,730,942	1,282,878	58,684	409,497	814,697	1,084,937	96,439	988,498			
86,238	7,860	78,378	77,388	3,712	24,844	48,831	71,325	6,512	64,813			
1,986,052	176,732	1,809,320	1,360,265	62,396	434,341	863,528	1,156,262	102,951	1,053,310			
3.00% 3.00	(14,249)	(1,267)	(12,982)	3.00% 3.00	(9,622)	(440)	(3,071)	(6,110)	3.00% 3.00	(8,137)	(723)	(7,414)
3,197	4,535	(1,338)	4,356	3,044	3,730	(2,418)	1,875	2,772	(897)			
1,975,000	180,000	1,795,000	1,355,000	65,000	435,000	855,000	1,150,000	105,000	1,045,000			

Table 21

Sewer Utility Projected Debt Service Payments (PROPOSED)

Village of Greendale, WI

NAME	G.O. Bonds Series 2031				G.O. Bonds Series 2032				G.O. Bonds Series 2033			
	AMT				AMT				AMT			
DATED	\$180,000				\$65,000				\$105,000			
MATURE	6/1/2031				6/1/2032				6/1/2033			
RATE	5/1				5/1				5/1			
	5.0%				5.0%				5.0%			
Year	Principal	Est. Rate	Interest	Total	Principal	Est. Rate	Interest	Total	Principal	Est. Rate	Interest	Total
2024												
2025												
2026												
2027												
2028												
2029												
2030												
2031												
2032	0	5.00%	12,750	12,750								
2033	30,000	5.00%	8,250	38,250	0	5.00%	4,604	4,604				
2034	30,000	5.00%	6,750	36,750	5,000	5.00%	3,125	8,125	0	0.00%	7,438	7,438
2035	30,000	5.00%	5,250	35,250	10,000	5.00%	2,750	12,750	5,000	5.00%	5,125	10,125
2036	30,000	5.00%	3,750	33,750	10,000	5.00%	2,250	12,250	5,000	5.00%	4,875	9,875
2037	30,000	5.00%	2,250	32,250	10,000	5.00%	1,750	11,750	5,000	5.00%	4,625	9,625
2038	30,000	5.00%	750	30,750	10,000	5.00%	1,250	11,250	5,000	5.00%	4,375	9,375
2039	0	5.00%	0		20,000	5.00%	500	20,500	25,000	5.00%	3,625	28,625
2040	0	5.00%	0		0	5.00%	0		30,000	5.00%	2,250	32,250
2041	0	5.00%	0		0	5.00%	0		30,000	5.00%	750	30,750
2042	0	5.00%	0		0	5.00%	0		0	5.00%	0	
TOTALS	180,000		39,750	219,750	65,000		16,229	81,229	105,000		33,063	138,063

PROPOSED Sewer Utility Debt Service Summary				
Total Prin	Total Int	Total P&I	Prin Outstanding	Year
0	0	0		2024
0	0	0		2025
0	0	0		2026
0	0	0		2027
0	0	0		2028
0	0	0		2029
0	0	0		2030
0	0	0	180,000	2031
0	12,750	12,750	245,000	2032
30,000	12,854	42,854	320,000	2033
35,000	17,313	52,313	285,000	2034
45,000	13,125	58,125	240,000	2035
45,000	10,875	55,875	195,000	2036
45,000	8,625	53,625	150,000	2037
45,000	6,375	51,375	105,000	2038
45,000	4,125	49,125	60,000	2039
30,000	2,250	32,250	30,000	2040
30,000	750	30,750	0	2041
0	0	0	0	2042
350,000	89,042	439,042		TOTALS

Notes:

Table 22 Sewer Utility Cash Flow Analysis - Projected 2024-2033

Village of Greendale, WI

	Budget	Projected								
	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Revenues										
Total Revenues from User Rates ¹	\$1,576,119	\$1,576,119	\$1,631,283	\$1,631,283	\$1,688,378	\$1,688,378	\$1,747,471	\$1,747,471	\$1,808,632	\$1,871,935
Percent Increase to User Rates	3.50%	0.00%	3.50%	0.00%	3.50%	0.00%	3.50%	0.00%	3.50%	3.50%
Cumulative Percent Rate Increase	3.50%	3.50%	7.12%	7.12%	10.87%	10.87%	14.75%	14.75%	18.77%	22.93%
Dollar Amount Increase to Revenues		\$0	\$55,164	\$0	\$57,095	\$0	\$59,093	\$0	\$61,161	\$63,302
Total Other Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$1,576,119	\$1,576,119	\$1,631,283	\$1,631,283	\$1,688,378	\$1,688,378	\$1,747,471	\$1,747,471	\$1,808,632	\$1,871,935
Less: Expenses										
Operating and Maintenance	\$1,476,649	\$1,506,182	\$1,536,306	\$1,567,032	\$1,598,372	\$1,630,340	\$1,662,947	\$1,696,206	\$1,730,130	\$1,764,732
Net Before Debt Service and Capital Expenditures	\$99,470	\$69,937	\$94,977	\$64,251	\$90,005	\$58,038	\$84,524	\$51,265	\$78,503	\$107,202
Debt Service										
Existing Debt P&I	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
New (2024-2033) Debt Service P&I	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,750	\$42,854
Total Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,750	\$42,854
Transfer In (Out)	(\$16,160)	(\$16,322)	(\$16,485)	(\$16,650)	(\$16,816)	(\$16,984)	(\$17,154)	(\$17,326)	(\$17,499)	(\$17,674)
Less: Capital Improvements	\$71,571	\$107,954	\$89,118	\$103,216	\$111,746	\$87,195	\$97,871	\$168,872	\$79,483	\$96,439
Debt Issued/Grants/Aid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$180,000	\$65,000	\$105,000
Net Annual Cash Flow	\$11,739	(\$54,339)	(\$10,626)	(\$55,615)	(\$38,557)	(\$46,141)	(\$30,501)	\$45,068	\$33,771	\$55,235
Restricted and Unrestricted Cash Balance:										
Balance at first of year	\$1,673,515	\$1,685,253	\$1,630,914	\$1,620,289	\$1,564,674	\$1,526,117	\$1,479,976	\$1,449,475	\$1,494,543	\$1,528,313
Net Annual Cash Flow Addition/(subtraction)	\$11,739	(\$54,339)	(\$10,626)	(\$55,615)	(\$38,557)	(\$46,141)	(\$30,501)	\$45,068	\$33,771	\$55,235
Balance at end of year	\$1,685,253	\$1,630,914	\$1,620,289	\$1,564,674	\$1,526,117	\$1,479,976	\$1,449,475	\$1,494,543	\$1,528,313	\$1,583,548
"All-in" Debt Coverage	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	6.16	2.50
Over (Under) Ehlers reserves target	845,602	774,314	746,583	673,330	616,867	552,737	503,351	516,125	500,910	527,846

Notes:

- 1) Assumes no changes in customer count or usage beyond Test Year.
- 2) Assumes 3.00% annual inflation beyond budget year.

Legend:

- Increase depicted to maintain with assumed O&M inflation
- Increase needed above inflationary adjustment

Table 23

Sewer Utility Financial Benchmarking Analysis Projected 2024 - 2033

Village of Greendale, WI

	Budget	Projected								
	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Target minimum cash balance										
Target minimum working capital - Ehlers ¹	839,652	856,601	873,705	891,344	909,251	927,239	946,124	978,418	1,027,404	1,055,703
Actual Days Cash Available - PSC ²	417	395	385	364	349	331	318	322	320	325
Actual Days Cash Available - Moody's ³	323	303	295	276	262	246	235	240	242	249
Target minimum working capital - S&P ⁴	323	303	295	276	262	246	235	240	242	249
Actual working capital-cash balance	1,685,253	1,630,914	1,620,289	1,564,674	1,526,117	1,479,976	1,449,475	1,494,543	1,528,313	1,583,548
Over (Under) Ehlers target	845,602	774,314	746,583	673,330	616,867	552,737	503,351	516,125	500,910	527,846
Over (Under) PSC target (90 days)	327	305	295	274	259	241	228	232	230	235
Over (Under) Moody's target (150 days)	173	153	145	126	112	96	85	90	92	99
Over (Under) S&P target (150 days)	173	153	145	126	112	96	85	90	92	99

Notes:

- 1) Target capital equals 6 mos of next year's operating expenses, including depreciation, plus 100% of debt.
- 2) PSC formula = O&M expense + taxes + interest on long term debt ÷ 365 to get expense per day. Then Unrestricted Cash ÷ expense per day
- 3) Moody's Formula = [(Unrestricted Cash + Liquid Investments) * 365 days] ÷ Total O&M Expenses less Depreciation
- 4) S&P Formula = [(Unrestricted Cash + Liquid Investments) * 365 days] ÷ Total O&M Expenses less Depreciation; include designated reserve funds: ERFs, RSFs, etc

Rate of Return										
Average Net Investment Rate Base (NIRB)	3,060,569	2,995,402	2,907,624	2,830,461	2,757,890	2,656,924	2,563,265	2,536,094	2,414,371	2,306,444
Net Operating Income	(70,544)	(103,185)	(81,919)	(116,128)	(94,311)	(130,123)	(107,006)	(144,777)	(122,703)	(97,164)
ROR	-2.30%	-3.44%	-2.82%	-4.10%	-3.42%	-4.90%	-4.17%	-5.71%	-5.08%	-4.21%
Typical	2.50%									

Cost Recovery

Operating Revenues	1,576,119	1,576,119	1,631,283	1,631,283	1,688,378	1,688,378	1,747,471	1,747,471	1,808,632	1,871,935
Operating Expenses incl. Depr & Amortization	1,646,663	1,679,303	1,713,202	1,747,411	1,782,689	1,818,501	1,854,477	1,892,248	1,931,336	1,969,099
Cost Recovery	0.96	0.94	0.95	0.93	0.95	0.93	0.94	0.92	0.94	0.95
Cost Recovery w/o Depr.	1.07	1.05	1.06	1.04	1.06	1.04	1.05	1.03	1.05	1.06

Notes:

This operating ratio indicates whether operating revenues (mostly charges to customers) were sufficient to cover operations and capital (in the form of depreciation) for the water and/or wastewater utility in the fiscal year. A ratio of < 1 could be a sign of financial concern. In general, this ratio should be > 1 to accommodate future capital investments.

Leverage

Total Long-Term Debt	0	0	0	0	0	0	0	180,000	245,000	320,000
Total Net Assets	5,256,806	5,137,300	5,038,896	4,906,118	4,794,991	4,647,883	4,523,722	4,361,620	4,208,667	4,080,975
Debt-to Equity Ratio	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.04	0.06	0.08

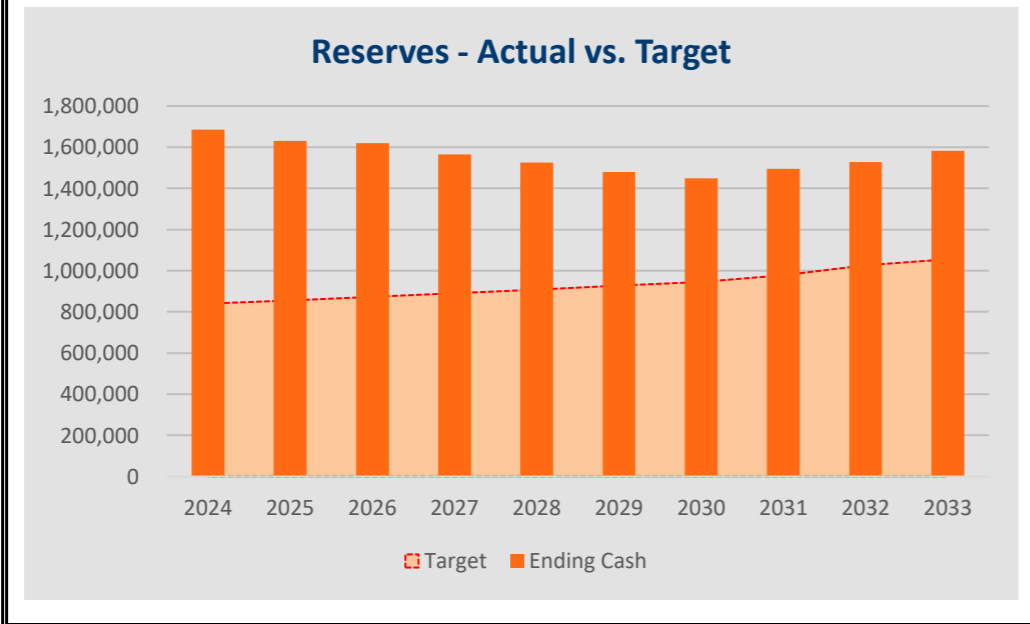
Notes:

This indicator measures the existing level of leveraging of assets, and is used by funders and rating agencies to evaluate the risk of providing additional loans to the utility. The ratio indicates the amount of long-term debt that exists for every \$1 of assets (fund equity). A utility with a ratio > 1 has more long-term debt than equity in the system's assets. There are no natural benchmarks for this indicator, and funders and rating agencies will assess this ratio in various ways. In general, the higher this ratio, the more likely the utility will be considered to be over-leveraged and the more difficult it will be for the utility to obtain additional loans. Net Assets are equal to the Net Investment Rate Base of the utility.

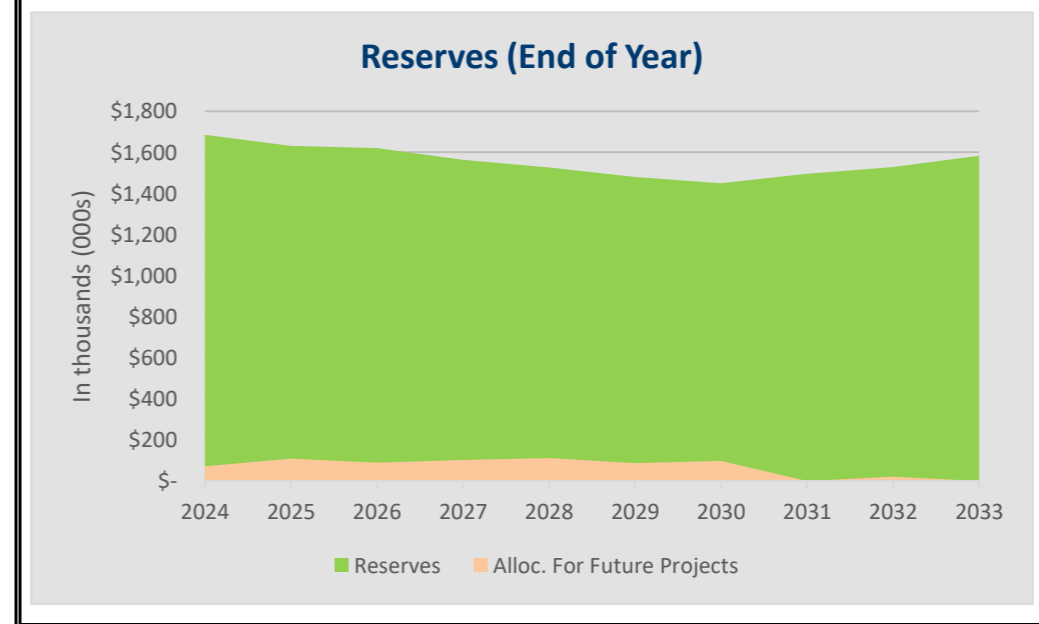
Table 24 Sewer Utility Long-Range Planning Analysis

Village of Greendale, WI

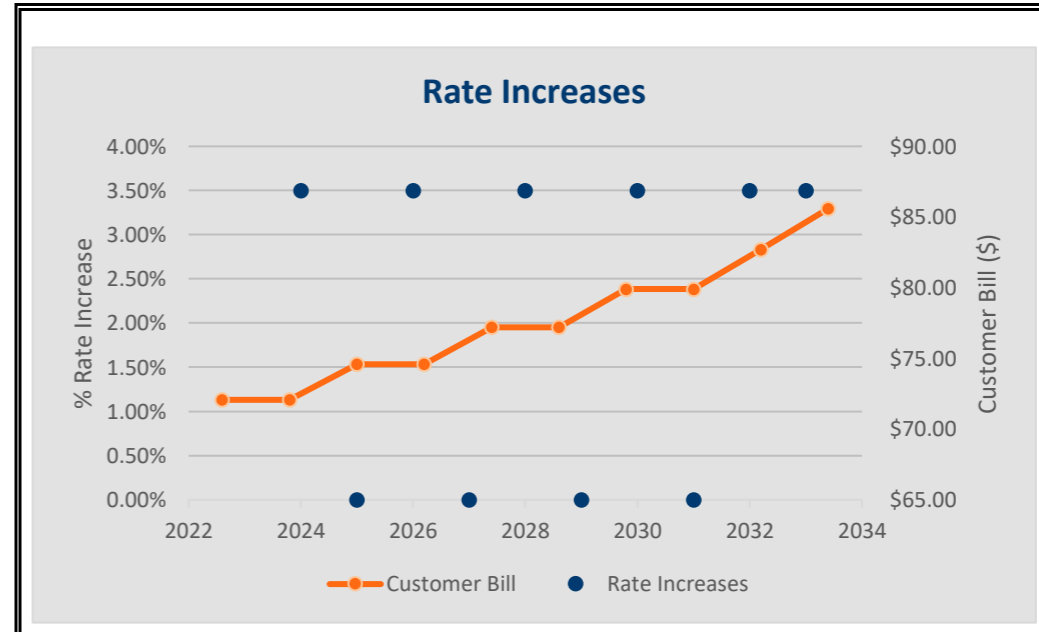
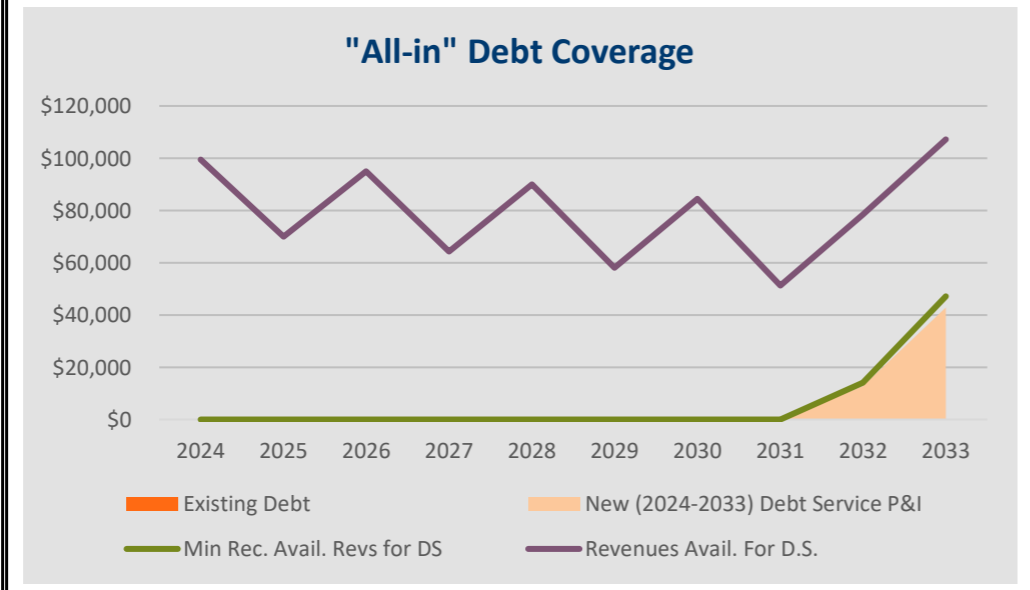
Are rates set to maintain adequate reserves?



How much reserves are planned for future projects?



Are rates set to pay for financial obligations?





2023 Financial Management Plan - Water Utility

Section 3 — Historical Analysis

Village of Greendale, WI

Table 1 Water Rate Performance

Village of Greendale, WI

Revenue Requirement		Shown with no increase				Est	Budget
Component	Description	2019	2020	2021	2022	2023	2024
Cash Basis							
1	O&M and PILOT	\$1,708,054	\$1,935,839	\$1,805,986	\$1,860,337	\$1,892,292	\$1,924,886
2	Debt	\$557,449	\$557,338	\$557,079	\$618,684	\$654,725	\$662,252
3	Cash Funded Capital	\$186,300	\$192,590	\$352,623	\$389,207	\$208,880	\$165,563
Less:							
	Other Revenue	\$98,948	\$99,106	\$110,098	\$135,183	\$136,535	\$137,900
	Interest Income	\$0	\$0	\$0	\$15,724	\$15,724	\$15,724
	Revenue Requirement (Costs less Other Income)	\$2,352,855	\$2,586,661	\$2,605,590	\$2,717,321	\$2,603,639	\$2,599,077
	User Rates Revenue	\$1,929,775	\$2,275,414	\$2,391,916	\$2,467,553	\$2,467,553	\$2,467,553
	Rate Adequacy	(\$423,080)	(\$311,247)	(\$213,674)	(\$249,768)	(\$136,086)	(\$131,524)
	Rate Adjustment Needed	21.92%	13.68%	8.93%	10.12%	5.52%	5.33%
Utility Basis (PSC)							
1	O&M and PILOT	\$1,708,054	\$1,935,839	\$1,805,986	\$1,860,337	\$1,892,292	\$1,924,886
2	Depreciation	\$255,356	\$248,087	\$251,998	\$269,959	\$270,518	\$273,363
	NIRB	\$9,114,383	\$8,926,576	\$8,863,412	\$9,690,649	\$10,318,617	\$10,247,856
	Benchmark ROI %	5.70%	4.90%	4.90%	4.90%	6.50%	6.60%
3	Calculated ROI	\$519,520	\$508,815	\$505,214	\$552,367	\$588,161	\$676,359
Less:							
	Other Revenue	\$98,948	\$99,106	\$110,098	\$135,183	\$136,535	\$137,900
	Interest Income	\$0	\$0	\$0	\$15,724	\$15,724	\$15,724
	Revenue Requirement (Costs less Other Income)	\$2,383,982	\$2,593,635	\$2,453,100	\$2,531,756	\$2,598,712	\$2,720,983
	User Rates Revenue	\$1,929,775	\$2,275,414	\$2,391,916	\$2,467,553	\$2,467,553	\$2,467,553
	Rate Adequacy	(\$454,207)	(\$318,221)	(\$61,184)	(\$64,203)	(\$131,159)	(\$253,430)
	Rate Adjustment Needed	23.54%	13.99%	2.56%	2.60%	5.32%	10.27%

Notes:

^Includes recommended debt coverage at 1.25x annual debt payment

Table 2 Water Utility Rate Performance Charts

Village of Greendale, WI

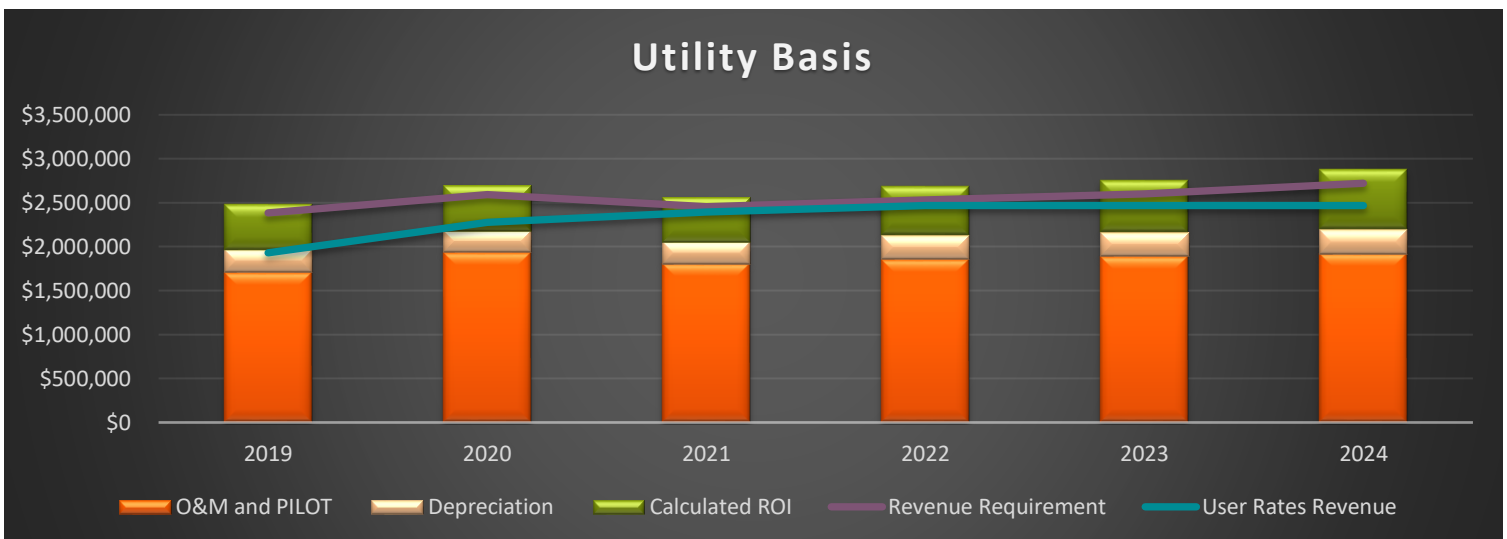
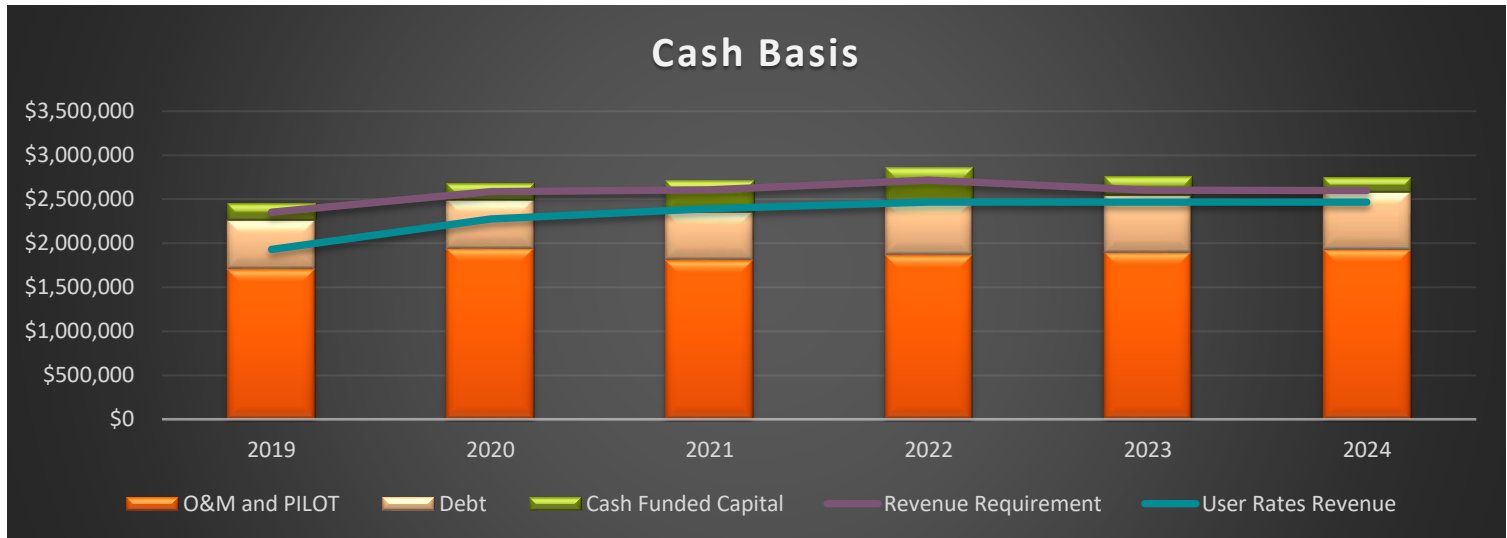


Table 3

Water Utility Cash Flow Analysis - Historical 2019-2023

Village of Greendale, WI

	Actual				Estimated
	2019	2020	2021	2022	2023
Revenues					
Total Revenues from User Rates	\$1,929,775	\$2,275,414	\$2,391,916	\$2,467,553	\$2,467,553
Total Other Revenues	\$98,948	\$99,106	\$110,098	\$150,907	\$152,259
Total Revenues	\$2,028,723	\$2,374,520	\$2,502,014	\$2,618,460	\$2,619,812
Less: Expenses					
Operating and Maintenance	\$1,395,596	\$1,639,872	\$1,512,673	\$1,597,736	\$1,629,691
PILOT Payment	\$312,458	\$295,967	\$293,313	\$262,601	\$262,601
Net Before Debt Service and Capital Expenditures	\$320,669	\$438,681	\$696,028	\$758,123	\$727,520
Existing Debt P&I	\$557,449	\$557,338	\$557,079	\$618,684	\$654,725
Transfer In (Out)/Cap. Contrib.	\$0	\$0	\$0	\$750,000	\$0
Less: Capital Improvements	\$46,938	\$53,255	\$213,353	\$1,658,335	\$45,199
Debt Proceeds/Grants	\$0	\$0	\$0	\$1,423,799	\$0
Reconcile to Audit	-\$387,107	\$683	-\$88,317	-\$638,942	\$0
Net Annual Cash Flow	(\$670,825)	(\$171,229)	(\$162,721)	\$15,961	\$27,596
<u>Restricted and Unrestricted Cash Balance:</u>					
Balance at first of year	\$1,410,715	\$739,890	\$568,661	\$405,940	\$421,901
Net Annual Cash Flow Addition/(subtraction)	-\$670,825	-\$171,229	-\$162,721	\$15,961	\$27,596
Balance at end of year	\$739,890	\$568,661	\$405,940	\$421,901	\$449,497

Notes:

Table 4 Water Utility Financial Benchmarking Analysis

Village of Greendale, WI

	Actual				Estimated	Budget
	2019	2020	2021	2022	2023	2024
Target minimum cash balance						
Target minimum working capital - Ehlers ¹	1,675,743	1,611,562	1,709,303	1,761,601	1,786,847	1,819,579
Actual Days Cash Available - PSC ²	79	33	0	0	6	15
Actual Days Cash Available - Moody's ³	87	36	0	0	6	16
Actual Days Cash Available - S&P ⁴	194	36	0	0	6	16
Actual working capital-cash balance						
Over (Under) Ehlers target	(935,853)	(1,042,901)	(1,303,363)	(1,339,700)	(1,337,350)	(1,325,506)
Over (Under) PSC target (90 days)	(11)	(57)	(90)	(90)	(84)	(75)
Over (Under) Moody's target (150 days)	(63)	(114)	(150)	(150)	(144)	(134)
Over (Under) S&P target (150 days)	44	(114)	(150)	(150)	(144)	(134)

Notes:

- 1) Target capital equals 6 mos of next year's operating expenses, including depreciation, plus 100% of following year's debt.
- 2) PSC formula = O&M expense + taxes + interest on long term debt ÷ 365 to get expense per day. Then Unrestricted Cash ÷ expense per day
- 3) Moody's Formula = [(Unrestricted Cash + Liquid Investments) * 365 days] ÷ Total O&M Expenses less Depreciation
- 4) S&P Formula = [(Unrestricted Cash + Liquid Investments) * 365 days] ÷ Total O&M Expenses less Depreciation; include designated reserve funds: ERFs, RSFs, etc

Rate of Return						
Average Utility Plant in Service	12,526,306	12,550,027	12,708,292	13,728,258	14,627,560	14,719,891
Plus: Materials and Supplies	0	0	0	0	0	0
Less: Avg. Utility Plant Accum. Depreciation	3,186,364	3,448,017	3,719,572	3,962,425	4,200,094	4,472,035
Less: Regulatory Liability	225,559	175,434	125,309	75,184	25,059	0
Average Net Investment Rate Base (NIRB)	9,114,383	8,926,576	8,863,412	9,690,649	10,402,406	10,247,856
Net Operating Income	103,330	341,433	387,635	461,059	441,278	407,205
ROR	1.13%	3.82%	4.37%	4.76%	4.24%	3.97%
Benchmark	4.90%	5.70%	4.90%	4.90%	4.90%	6.50%

Cost Recovery						
Operating Revenues	2,028,723	2,374,520	2,502,014	2,602,736	2,604,088	2,605,453
Operating Expenses incl. Depr & Amortization	2,028,845	2,236,809	2,108,965	2,181,237	2,213,751	2,249,189
Operating Expenses w/o Depr & Amortization	1,708,054	1,935,839	1,805,986	1,860,337	1,892,292	1,924,886
Cost Recovery incl. Depr	1.00	1.06	1.19	1.19	1.18	1.16
Cost Recovery w/o Depr	1.19	1.16	1.17	1.17	1.17	1.17
Target	1.00	1.00	1.00	1.00	1.00	1.00

Notes:

This operating ratio indicates whether operating revenues (mostly charges to customers) were sufficient to cover operations and capital (in the form of depreciation) for the water and/or wastewater utility in the fiscal year. A ratio of less than 1 could be a sign of financial concern. In general, this ratio should be higher than 1 to accommodate future capital investments.

Leverage

Total Long-Term Debt	7,084,245	6,671,702	6,294,534	6,767,016	1,415,000	5,618,929
Total Net Assets	16,744,364	16,774,368	17,060,100	18,808,074	18,853,273	18,992,737
Debt-to Equity Ratio	0.42	0.40	0.37	0.36	0.08	0.30

Notes:

This indicator measures the existing level of leveraging of assets, and is used by funders and bond rating agencies to evaluate the risk of providing additional loans to the utility. The ratio indicates the amount of long-term debt that exists for every \$1 of assets (fund equity). A utility with a ratio greater than 1.0 has more long-term debt than equity in the system's assets. There are no natural benchmarks for this indicator, and funders and bond rating agencies will assess this ratio in various ways. In general, the higher this ratio, the more likely the utility will be considered to be over-leveraged and the more difficult it will be for the utility to obtain additional loans. For this ratio, Net Assets are equal to the Net Investment Rate Base of the utility.

Condition of Assets:

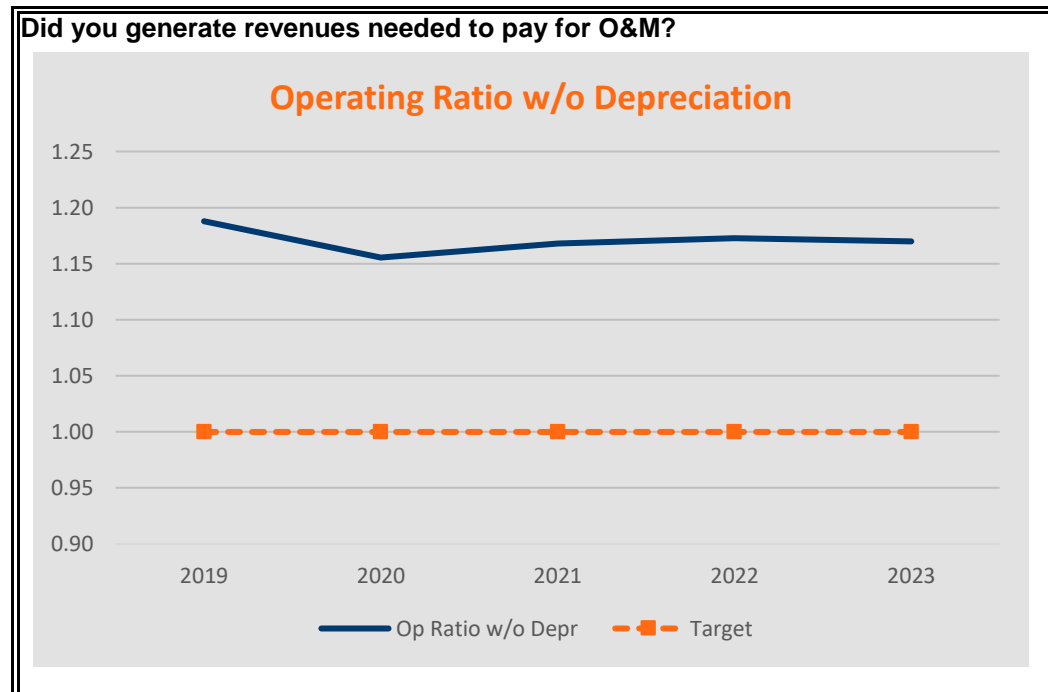
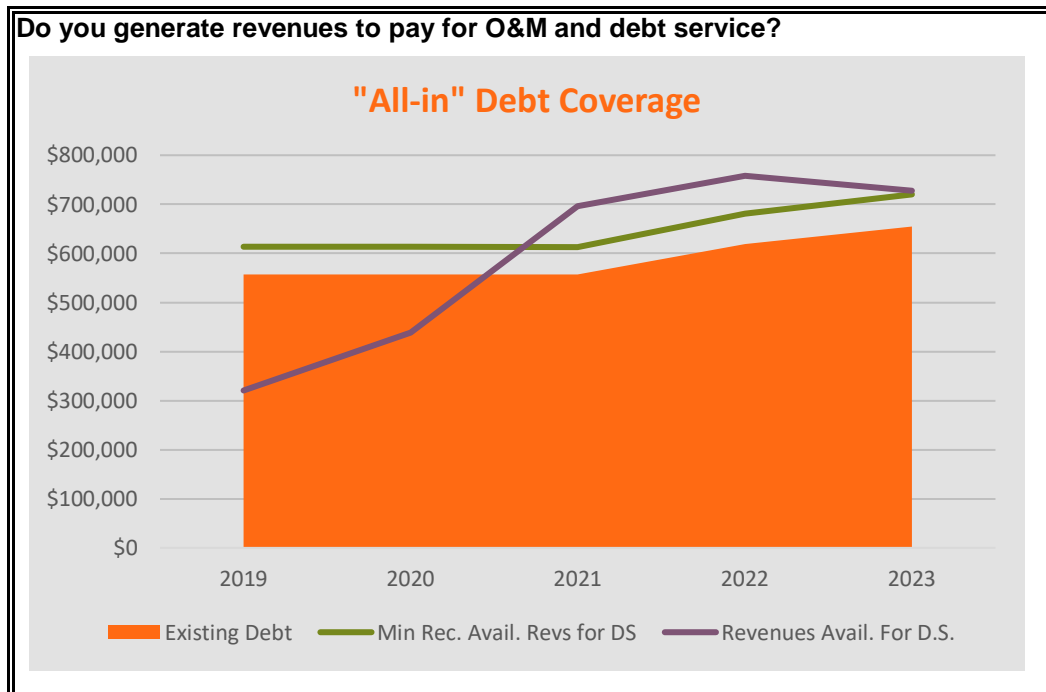
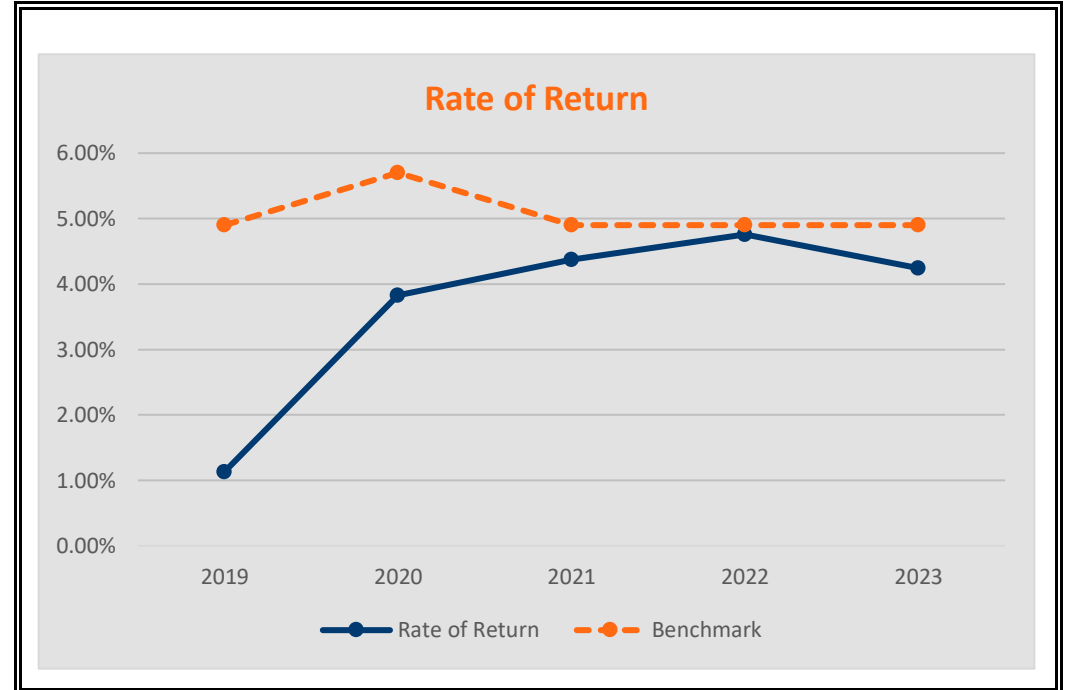
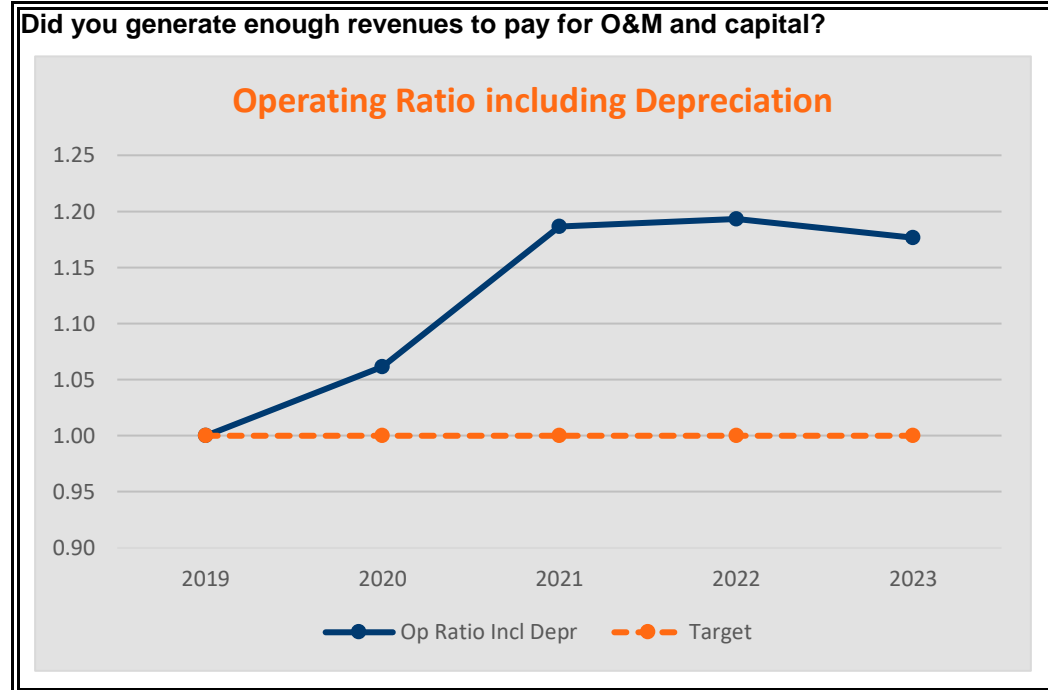
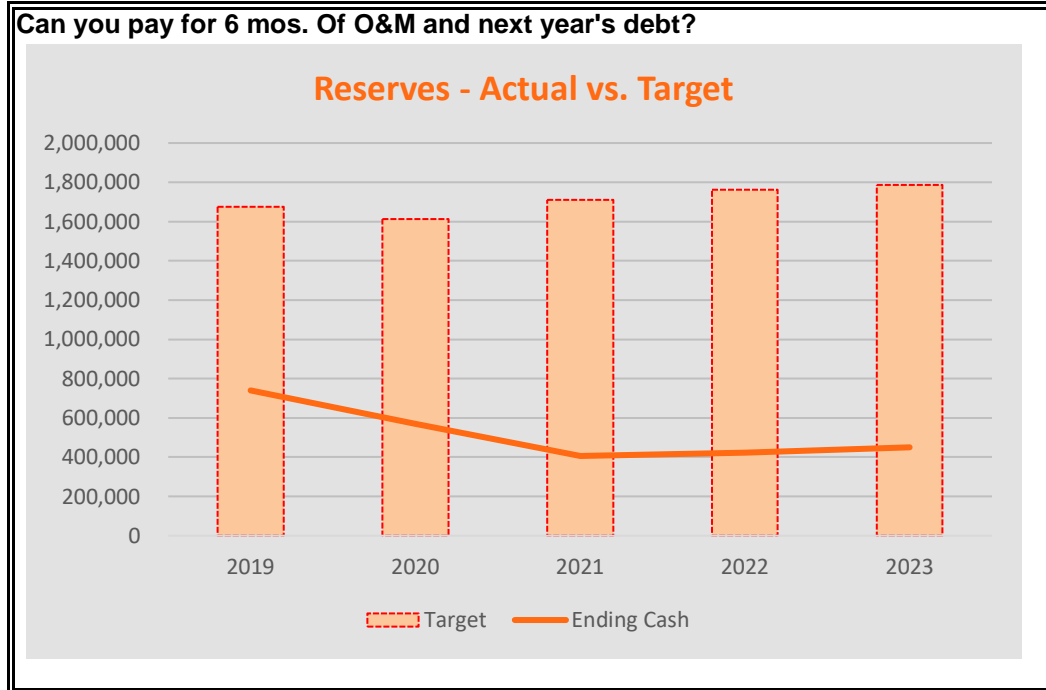
Accumulated Depreciation Expense	5,307,218	5,622,325	5,953,397	6,203,728	6,525,187	6,849,491
Total Net Assets	16,744,364	16,774,368	17,060,100	18,808,074	18,853,273	18,992,737
Asset Depreciation	31.70%	33.52%	34.90%	32.98%	34.61%	36.06%

Notes:

This indicator of infrastructure condition estimates the portion of the average expected life of the utility's physical assets that has already passed. As this ratio approaches 100%, the capital assets become fully depreciated, and infrastructure needs replacement or rehabilitation. The accuracy of this indicator relies heavily on the accuracy of the depreciation schedule, and historic pricing likely distorts this indicator (newer utilities may be slightly disadvantaged as a result).

Table 5 Water Utility Financial Health Charts

Village of Greendale, WI





2023 Financial Management Plan - Water Utility

Section 4 — Long-Range Cash Flow Analysis

Village of Greendale, WI

Table 6 Water Utility Capital Improvement Plan

Village of Greendale, WI

Projects	Funding	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Totals
W. Grange Ave. (84th St. to 76th St.)	G.O. Debt	37,500										37,500
Greenmeadow Ln.	G.O. Debt	51,964										51,964
Fiber Connection - DPW, Water Tower and Hose Tower	G.O. Debt	50,000										50,000
Industrial Ct.	G.O. Debt		235,769									235,769
Industrial Loop (STH 36 to Industrial Ct.)	G.O. Debt		88,448									88,448
Oriole Ave.	G.O. Debt		129,106									129,106
Brandon St.	G.O. Debt		165,994									165,994
Oriole Ct.	G.O. Debt		55,392									55,392
Fiber Connection - Pump Station	G.O. Debt		75,000									75,000
Replace #126 - Water Utility Van (1999)	G.O. Debt		160,000									160,000
Cold Storage Building at Water Utility Pumping Station	G.O. Debt		60,000									60,000
Stratford Dr.	G.O. Debt			40,993								40,993
Forest Ct.	Cash			1,539								1,539
Foxley Ct.	Cash			1,849								1,849
Dorchester Ln. (West Loop)	G.O. Debt			35,636								35,636
Basswood St.	G.O. Debt			20,352								20,352
Elstead Ave. (Westway to Euston St.)	Cash			11,027								11,027
Flow Control Fiber Connections	G.O. Debt			262,498								262,498
Dahlia Ln.	Cash				13,890							13,890
Daffodil Ln.	Cash				15,130							15,130
Southway (Broad St. to STH 36) & Ramsey Ave. (STH 36 to 51st)	G.O. Debt				100,000							100,000
Olympia Dr.	G.O. Debt					362,904						362,904
Downing St.	G.O. Debt					260,482						260,482
Drydent Ct.	Cash					37,202						37,202
Dobson Ct.	Cash					37,202						37,202
Lakeside Dr.	Cash						44,171					44,171
Fairmont Ln.	Cash						32,692					32,692
Morningside Dr.	Cash						18,737					18,737
Shamrock Ln.	Cash						13,393					13,393
Lynn Rd.	Cash							45,105				45,105
Dawson Ct.	Cash							22,075				22,075
Lory Dr.	Cash							26,197				26,197
Oakton Ln.	Cash							28,963				28,963
Industrial Loop	Revenue Debt								1,055,453			1,055,453
Gatewood Ln.	Cash									21,616		21,616
Sterling Ct.	Cash									43,827		43,827
Lilac Ln.	G.O. Debt									409,497		409,497
Garland Ln.	Cash									324,049		324,049
Orchard Ln.	Revenue Debt										617,855	617,855
Sussex Ln.	Revenue Debt										436,894	436,894
Surrey Ln.	Cash										150,735	150,735
Actual CIP Costs		139,464	969,709	373,894	129,020	697,790	108,993	122,340	1,055,453	798,989	1,205,484	5,601,136

Sources of Funding	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Totals
G.O. Debt	139,464	969,709	359,479	100,000	623,386	0	0	0	409,497	0	2,601,535
Revenue Debt	0	0	0	0	0	0	0	1,055,453	0	1,054,749	2,110,202
Grants/Aids	0	0	0	0	0	0	0	0	0	0	0
Special Assessment	0	0	0	0	0	0	0	0	0	0	0
User Fees	0	0	0	0	0	0	0	0	0	0	0
Tax Levy	0	0	0	0	0	0	0	0	0	0	0
Equipment Replacement Fund	0	0	0	0	0	0	0	0	0	0	0
Cash	0	0	14,415	29,020	74,404	108,993	122,340	0	389,492	150,735	889,399
Total	139,464	969,709	373,894	129,020	697,790	108,993	122,340	1,055,453	798,989	1,205,484	5,601,136

Notes:

Table 7 Capital Improvements Financing Plan G.O.

Village of Greendale, WI

	2024			2025			2026		
	G.O. Bonds	Water Portion	Storm Portion	G.O. Bonds	Water Portion	Storm Portion	G.O. Bonds	Water Portion	Storm Portion
	2024 Water and Storm Projects			2025 Water and Storm Projects			2026 Water and Storm Projects		
CIP Projects ¹	873,068	139,464	733,604	2,076,232	969,709	1,106,523	1,272,930	359,479	913,451
Estimated Issuance Expenses	67,038	10,755	56,283	89,125	41,661	47,464	75,300	21,354	53,946
TOTAL TO BE FINANCED	940,105	150,219	789,887	2,165,357	1,011,370	1,153,987	1,348,230	380,833	967,398
Estimated Interest Earnings	3.00% (6,548)	(1,046)	(5,502)	3.00% (15,572)	(7,273)	(8,299)	3.00% (9,547)	(2,696)	(6,851)
Assumed spend down (months)	3.00			3.00			3.00		
Rounding	1,443	827	615	215	903	(688)	1,316	1,863	(547)
NET BOND SIZE	935,000	150,000	785,000	2,150,000	1,005,000	1,145,000	1,340,000	380,000	960,000

Notes:

1) Source of Project Totals

Table 7 Continued Capital Improvements Financing Plan

Village of Greendale, WI

	2027			2028			2029		2030	
	G.O. Bonds	Water Portion	Storm Portion	G.O. Bonds	Water Portion	Storm Portion	G.O. Bonds	Storm Portion	G.O. Bonds	Storm Portion
2027 Water and Storm Projects				2028 Water and Storm Projects			2029 Storm Projects		2030 Storm Projects	
	1,157,963	100,000	1,057,963	1,767,762	623,386	1,144,376	893,744	893,744	1,003,180	1,003,180
	73,463	6,597	66,866	84,850	29,974	54,876	55,663	55,663	62,100	62,100
	1,231,426	106,597	1,124,829	1,852,612	653,360	1,199,252	949,407	949,407	1,065,280	1,065,280
3.00% 3.00	(8,685)	(750)	(7,935)	3.00% 3.00	(13,258)	(4,675)	(8,583)	3.00% 3.00	(7,524)	(7,524)
	2,259	4,153	(1,894)		646	1,315	(669)		2,244	2,244
	1,225,000	110,000	1,115,000	1,840,000	650,000	1,190,000	945,000	945,000	1,060,000	1,060,000

Table 7 Continued Capital Improvements Financing Plan

Village of Greendale, WI

2031			2032				2033					
G.O. Bonds	Sewer Portion	Storm Portion	G.O. Bonds	Sewer Portion	Water Portion	Storm Portion	G.O. Bonds	Sewer Portion	Storm Portion			
2031 Sewer Projects			2032 Sewer, Water, and Storm Projects				2033 Sewer Projects					
1,899,814	168,872	1,730,942	1,282,878	58,684	409,497	814,697	1,084,937	96,439	988,498			
86,238	7,860	78,378	77,388	3,712	24,844	48,831	71,325	6,512	64,813			
1,986,052	176,732	1,809,320	1,360,265	62,396	434,341	863,528	1,156,262	102,951	1,053,310			
3.00% 3.00	(14,249)	(1,267)	(12,982)	3.00% 3.00	(9,622)	(440)	(3,071)	(6,110)	3.00% 3.00	(8,137)	(723)	(7,414)
3,197	4,535	(1,338)	4,356	3,044	3,730	(2,418)	1,875	2,772	(897)			
1,975,000	180,000	1,795,000	1,355,000	65,000	435,000	855,000	1,150,000	105,000	1,045,000			

Table 8 Capital Improvements Financing Plan - Water Rev. Bonds

Village of Greendale, WI

	2031		2033	
	Revenue Bonds	Water Portion	Revenue Bonds	Water Portion
CIP Projects¹	2031 Water Projects 1,055,453	1,055,453	2033 Water Projects 1,054,749	1,054,749
Less Other Available Revenues				
Cash Available	(250,000)	(250,000)	(250,000)	(250,000)
Net Borrowing Requirement	805,453	805,453	804,749	804,749
Debt Service Reserve				
Debt Service Reserve Funds On Hand	-	0	(106,825)	(106,825)
New Debt Service Reserve Requirement	106,825	106,825	226,425	226,425
Subtotal Reserve Fund Requirement	106,825	106,825	119,600	119,600
Estimated Issuance Expenses	63,475	63,475	65,263	65,263
TOTAL TO BE FINANCED	975,753	975,753	989,612	989,612
Estimated Interest Earnings	3.00% (6,041)	(6,041)	3.00% (6,036)	(6,036)
Assumed spend down (months)	3.00		3.00	
Rounding	288	288	1,424	1,424
NET BOND SIZE	970,000	970,000	985,000	985,000

Notes:

1) Source of Project Totals

Table 9 Water Utility Projected Debt Service Payments (PROPOSED)

Village of Greendale, WI

NAME	G.O. Bonds Series 2024				G.O. Bonds Series 2025				G.O. Bonds Series 2026				G.O. Bonds Series 2027				G.O. Bonds Series 2028			
	AMT DATED MATURE				AMT DATED MATURE				AMT DATED MATURE				AMT DATED MATURE				AMT DATED MATURE			
	\$150,000 6/1/2024 5/1				\$1,005,000 6/1/2025 5/1				\$380,000 6/1/2026 5/1				\$110,000 6/1/2027 5/1				\$650,000 6/1/2028 5/1			
Year	Principal	Est. Rate	Interest	Total	Principal	Est. Rate	Interest	Total	Principal	Est. Rate	Interest	Total	Principal	Est. Rate	Interest	Total	Principal	Est. Rate	Interest	Total
2024																				
2025	0	5.25%	11,156	11,156																
2026	5,000	5.25%	7,744	12,744	0	5.50%	78,306	78,306												
2027	5,000	5.25%	7,481	12,481	35,000	5.50%	54,313	89,313	5,000	5.75%	30,810	35,810								
2028	5,000	5.25%	7,219	12,219	35,000	5.50%	52,388	87,388	10,000	5.75%	21,275	31,275	0	6.00%	9,350	9,350				
2029	5,000	5.25%	6,956	11,956	35,000	5.50%	50,463	85,463	15,000	5.75%	20,556	35,556	5,000	6.00%	6,450	11,450	0	6.25%	57,552	57,552
2030	5,000	5.25%	6,694	11,694	40,000	5.50%	48,400	88,400	15,000	5.75%	19,694	34,694	5,000	6.00%	6,150	11,150	15,000	6.25%	40,156	55,156
2031	5,000	5.25%	6,431	11,431	40,000	5.50%	46,200	86,200	15,000	5.75%	18,831	33,831	5,000	6.00%	5,850	10,850	15,000	6.25%	39,219	54,219
2032	40,000	5.25%	5,250	45,250	40,000	5.50%	44,000	84,000	15,000	5.75%	17,969	32,969	15,000	6.00%	5,250	20,250	20,000	6.25%	38,125	58,125
2033	40,000	5.25%	3,150	43,150	40,000	5.50%	41,800	81,800	15,000	5.75%	17,106	32,106	15,000	6.00%	4,350	19,350	20,000	6.25%	36,875	56,875
2034	40,000	5.25%	1,050	41,050	45,000	5.50%	39,463	84,463	15,000	5.75%	16,244	31,244	30,000	6.00%	3,000	33,000	60,000	6.25%	34,375	94,375
2035	0	5.25%	0		65,000	5.50%	36,438	101,438	55,000	5.75%	14,231	69,231	35,000	6.00%	1,050	36,050	60,000	6.25%	30,625	90,625
2036	0	5.25%	0		65,000	5.50%	32,863	97,863	55,000	5.75%	11,069	66,069	0	6.00%	0		60,000	6.25%	26,875	86,875
2037	0	5.25%	0		75,000	5.50%	29,013	104,013	55,000	5.75%	7,906	62,906	0	6.00%	0		60,000	6.25%	23,125	83,125
2038	0	5.25%	0		80,000	5.50%	24,750	104,750	55,000	5.75%	4,744	59,744	0	6.00%	0		65,000	6.25%	19,219	84,219
2039	0	5.25%	0		80,000	5.50%	20,350	100,350	55,000	5.75%	1,581	56,581	0	6.00%	0		65,000	6.25%	15,156	80,156
2040	0	5.25%	0		80,000	5.50%	15,950	95,950	0	5.75%	0		0	6.00%	0		70,000	6.25%	10,938	80,938
2041	0	5.25%	0		80,000	5.50%	11,550	91,550	0	5.75%	0		0	6.00%	0		70,000	6.25%	6,563	76,563
2042	0	5.25%	0		85,000	5.50%	7,013	92,013	0	5.75%	0		0	6.00%	0		70,000	6.25%	2,188	72,188
2043	0	5.25%	0		85,000	5.50%	2,338	87,338	0	5.75%	0		0	6.00%	0		0	6.25%	0	
2044	0	5.25%	0		0	5.50%	0		0	5.75%	0		0	6.00%	0		0	6.25%	0	
2045					0	5.50%	0		0	5.75%	0		0	6.00%	0		0	6.25%	0	
2046									0	5.75%	0		0	6.00%	0		0	6.25%	0	
2047													0	6.00%	0		0	6.25%	0	
2048																	0	6.25%	0	
2049																				
2050																				
2051																				
2052																				
2053																				
TOTALS	150,000		63,131	213,131	1,005,000		635,594	1,640,594	380,000		202,017	582,017	110,000		41,450	151,450	650,000		380,990	1,030,990

Notes:

Table 9 Water Utility Projected Debt Service Payments (PROPOSED)

Village of Greendale, WI

Water Rev Bonds Series 2031				G.O. Bonds Series 2032				Water Rev Bonds Series 2033				PROPOSED Water Utility Debt Service Summary				
\$970,000 6/1/2031 5/1				\$435,000 6/1/2032 5/1				\$985,000 6/1/2033 5/1								
Principal	Est. Rate1	Interest	Total	Principal	Est. Rate	Interest	Total	Principal	Est. Rate	Interest	Total	Total Prin	Total Int	Total P&I	Prin Outstanding	Year
												0	0	0	150,000	2024
												0	11,156	11,156	1,155,000	2025
												5,000	86,050	91,050	1,530,000	2026
												45,000	92,604	137,604	1,595,000	2027
												50,000	90,231	140,231	2,195,000	2028
												60,000	141,977	201,977	2,135,000	2029
												80,000	121,094	201,094	2,055,000	2030
												80,000	116,531	196,531	2,945,000	2031
												230,000	205,767	435,767	3,150,000	2032
												210,000	199,819	409,819	3,925,000	2033
												295,000	286,810	581,810	3,630,000	2034
												385,000	238,081	623,081	3,245,000	2035
												355,000	220,106	575,106	2,890,000	2036
												365,000	202,644	567,644	2,525,000	2037
												380,000	184,338	564,338	2,145,000	2038
												390,000	165,200	555,200	1,755,000	2039
												345,000	147,088	492,088	1,410,000	2040
												355,000	129,738	484,738	1,055,000	2041
												360,000	111,725	471,725	695,000	2042
												280,000	95,488	375,488	415,000	2043
												120,000	83,350	203,350	295,000	2044
												75,000	74,388	149,388	220,000	2045
												75,000	66,138	141,138	145,000	2046
												75,000	57,475	132,475	70,000	2047
												70,000	48,400	118,400	0	2048
												0	38,775	38,775	0	2049
												0	28,600	28,600	0	2050
												0	17,875	17,875	0	2051
												0	9,350	9,350	0	2052
												0	3,163	3,163	0	2053
970,000		836,710	1,806,710	435,000		163,438	598,438	985,000		950,629	1,935,629	4,685,000	3,273,958	7,958,958		TOTALS

Table 10 Water Utility Cash Flow Analysis - Projected 2024-2033

Village of Greendale, WI

	Budget	Projected								
	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Revenues										
Total Revenues from User Rates ¹	\$2,467,553	\$3,007,270	\$3,007,270	\$3,007,270	\$3,097,488	\$3,190,413	\$3,190,413	\$3,190,413	\$3,190,413	\$3,190,413
Percent Increase to User Rates	0.00%	21.87%	0.00%	0.00%	3.00%	3.00%	0.00%	0.00%	0.00%	0.00%
Cumulative Percent Rate Increase	0.00%	21.87%	21.87%	21.87%	25.53%	29.29%	29.29%	29.29%	29.29%	29.29%
Dollar Amount Increase to Revenues		\$539,717	\$0	\$0	\$90,218	\$92,925	\$0	\$0	\$0	\$0
Total Other Revenues	\$153,624	\$155,042	\$145,987	\$149,492	\$152,488	\$155,625	\$158,483	\$161,147	\$179,870	\$182,394
Total Revenues	\$2,621,177	\$3,162,313	\$3,153,257	\$3,156,762	\$3,249,977	\$3,346,038	\$3,348,896	\$3,351,559	\$3,370,283	\$3,372,807
Less: Expenses										
Operating and Maintenance ²	\$1,662,285	\$1,695,530	\$1,729,441	\$1,764,030	\$1,799,310	\$1,835,296	\$1,872,002	\$1,909,442	\$1,947,631	\$1,986,584
PILOT Payment	\$262,601	\$262,601	\$262,601	\$262,601	\$262,601	\$262,601	\$262,601	\$262,601	\$262,601	\$262,601
Net Before Debt Service and Capital Expenditures	\$696,292	\$1,204,181	\$1,161,215	\$1,130,131	\$1,188,065	\$1,248,141	\$1,214,292	\$1,179,516	\$1,160,051	\$1,123,622
Debt Service										
Existing Debt P&I	\$662,252	\$659,479	\$656,554	\$658,351	\$659,683	\$655,503	\$650,877	\$650,763	\$409,482	\$407,326
New (2024-2033) Debt Service P&I	\$0	\$11,156	\$91,050	\$137,604	\$140,231	\$201,977	\$201,094	\$196,531	\$435,767	\$409,819
Total Debt Service	\$662,252	\$670,635	\$747,604	\$795,956	\$799,914	\$857,480	\$851,971	\$847,294	\$845,249	\$817,144
Transfer In (Out)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Less: Capital Improvements	\$139,464	\$969,709	\$373,894	\$129,020	\$697,790	\$108,993	\$122,340	\$1,055,453	\$798,989	\$1,205,484
Debt Proceeds	\$150,000	\$1,005,000	\$380,000	\$110,000	\$650,000	\$0	\$0	\$970,000	\$435,000	\$985,000
Net Annual Cash Flow	\$44,575	\$568,837	\$419,716	\$315,156	\$340,362	\$281,668	\$239,982	\$246,769	(\$49,187)	\$85,994
Restricted and Unrestricted Cash Balance:										
Balance at first of year	\$449,497	\$494,072	\$1,062,910	\$1,482,626	\$1,797,782	\$2,138,143	\$2,419,811	\$2,659,793	\$2,906,562	\$2,857,375
Net Annual Cash Flow Addition/(subtraction)	\$44,575	\$568,837	\$419,716	\$315,156	\$340,362	\$281,668	\$239,982	\$246,769	-\$49,187	\$85,994
Balance at end of year	\$494,072	\$1,062,910	\$1,482,626	\$1,797,782	\$2,138,143	\$2,419,811	\$2,659,793	\$2,906,562	\$2,857,375	\$2,943,369
"All-in" Debt Coverage	1.05	1.80	1.55	1.42	1.49	1.46	1.43	1.39	1.37	1.38
PSC Days Cash on Hand	(75)	37	110	166	226	265	307	348	316	326

Notes:

- 1) Assumes no changes in customer count or usage beyond Test Year.
- 2) Assumes 3.00% annual inflation beyond budget year.

Legend:

- Simplified Rate Case (projected eligibility)
- Conventional (Full) Rate Case
- CRC/PW to raise rates based on timing restriction for SRCs. Not needed under current assumptions.

Table 11 Water Utility Financial Benchmarking Analysis Projected 2024 - 2033

Village of Greendale, WI

	Budget 2024	2025	2026	2027	2028	Projected 2029	2030	2031	2032	2033
Target minimum cash balance										
Target minimum working capital - Ehlers ¹	1,819,579	1,927,817	1,998,888	2,026,400	2,111,269	2,126,219	2,148,306	2,183,361	2,192,079	2,126,807
Actual Days Cash Available - PSC ²	15	127	200	256	316	355	397	438	406	416
Actual Days Cash Available - Moody's ³	16	138	224	285	348	397	436	475	456	463
Actual Days Cash Available - S&P ⁴	16	138	224	285	348	397	436	475	456	463
Actual working capital-cash balance										
Over (Under) Ehlers target	(1,325,506)	(864,907)	(516,262)	(228,619)	26,874	293,592	511,487	723,201	665,296	816,562
Over (Under) PSC target (90 days)	(75)	37	110	166	226	265	307	348	316	326
Over (Under) Moody's target (150 days)	(134)	(12)	74	135	198	247	286	325	306	313
Over (Under) S&P target (150 days)	(134)	(12)	74	135	198	247	286	325	306	313

Notes:

- 1) Target capital equals 6 mos of next year's operating expenses, including depreciation, plus 100% of following year's debt.
- 2) PSC formula = O&M expense + taxes + interest on long term debt ÷ 365 to get expense per day. Then Unrestricted Cash ÷ expense per day
- 3) Moody's Formula = [(Unrestricted Cash + Liquid Investments) * 365 days] ÷ Total O&M Expenses less Depreciation
- 4) S&P Formula = [(Unrestricted Cash + Liquid Investments) * 365 days] ÷ Total O&M Expenses less Depreciation; include designated reserve funds: ERFs, RSFs, etc

Rate of Return										
Average Utility Plant in Service	14,719,891	15,274,478	15,946,279	16,197,736	16,611,141	17,014,533	17,130,199	17,719,096	18,646,317	19,648,553
Plus: Materials and Supplies	0	0	0	0	0	0	0	0	0	0
Less: Avg. Utility Plant Accum. Depreciation	4,472,035	281,089	303,128	322,867	334,207	349,430	360,846	370,996	397,046	432,397
Less: Regulatory Liability	0	0	0	0	0	0	0	0	0	0
Average Net Investment Rate Base (NIRB)	10,247,856	14,993,389	15,643,151	15,874,869	16,276,934	16,665,102	16,769,353	17,348,099	18,249,271	19,216,156
Net Operating Income	407,205	899,603	838,458	794,426	838,956	878,710	839,242	787,176	715,935	645,305
ROR	3.97%	6.00%	5.36%	5.00%	5.15%	5.27%	5.00%	4.54%	3.92%	3.36%
PSC Projected Benchmark	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%

Cost Recovery										
Operating Revenues	2,605,453	3,146,549	3,147,942	3,149,349	3,240,988	3,335,347	3,336,797	3,338,261	3,341,217	3,344,234
Operating Expenses incl. Depr & Amortization	1,986,588	2,035,286	2,097,824	2,143,263	2,190,372	2,244,977	2,285,895	2,339,424	2,413,623	2,487,268
Operating Expenses w/o Depr & Amortization	1,662,285	1,695,530	1,729,441	1,764,030	1,799,310	1,835,296	1,872,002	1,909,442	1,947,631	1,986,584
Cost Recovery incl. Depr	1.31	1.55	1.50	1.47	1.48	1.49	1.46	1.43	1.38	1.34
Cost Recovery w/o Depr	1.20	1.20	1.21	1.21	1.22	1.22	1.22	1.23	1.24	1.25
Target	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00

Notes:

This operating ratio indicates whether operating revenues (mostly charges to customers) were sufficient to cover operations and capital (in the form of depreciation) for the water and/or wastewater utility in the fiscal year. A ratio of < 1 could be a sign of financial concern. In general, this ratio should be > 1 to accommodate future capital investments.

Leverage										
Total Long-Term Debt	5,618,929	6,097,124	5,935,184	5,448,008	5,480,497	4,842,547	4,174,054	4,459,912	4,290,011	4,684,240
Total Net Assets	18,992,737	19,962,446	20,336,340	20,465,360	21,163,150	21,272,143	21,394,483	22,449,936	23,248,925	24,454,409
Debt-to Equity Ratio	0.30	0.31	0.29	0.27	0.26	0.23	0.20	0.20	0.18	0.19

Notes:

This indicator measures the existing level of leveraging of assets, and is used by funders and rating agencies to evaluate the risk of providing additional loans to the utility. The ratio indicates the amount of long-term debt that exists for every \$1 of assets (fund equity). A utility with a ratio > 1 has more long-term debt than equity in the system's assets. There are no natural benchmarks for this indicator, and funders and rating agencies will assess this ratio in various ways. In general, the higher this ratio, the more likely the utility will be considered to be over-leveraged and the more difficult it will be for the utility to obtain additional loans. Net Assets are equal to the Net Investment Rate Base of the utility.

Condition of Assets:										
Accumulated Depreciation Expense	4,472,035	281,089	303,128	322,867	334,207	349,430	360,846	370,996	397,046	432,397
Total Net Assets	18,992,737	19,962,446	20,336,340	20,465,360	21,163,150	21,272,143	21,394,483	22,449,936	23,248,925	24,454,409
Asset Depreciation	23.55%	1.41%	1.49%	1.58%	1.58%	1.64%	1.69%	1.65%	1.71%	1.77%

Notes:

This indicator of infrastructure condition estimates the portion of the average expected life of the utility's physical assets that has already passed. As this ratio approaches 100%, the capital assets become fully depreciated, and infrastructure needs replacement or rehabilitation. The accuracy of this indicator relies heavily on the accuracy of the depreciation schedule, and historic pricing likely distorts this indicator (newer utilities may be slightly disadvantaged as a result).

Table 12

Water Utility Statement of Projected Revenue Bond Coverage

Village of Greendale, WI

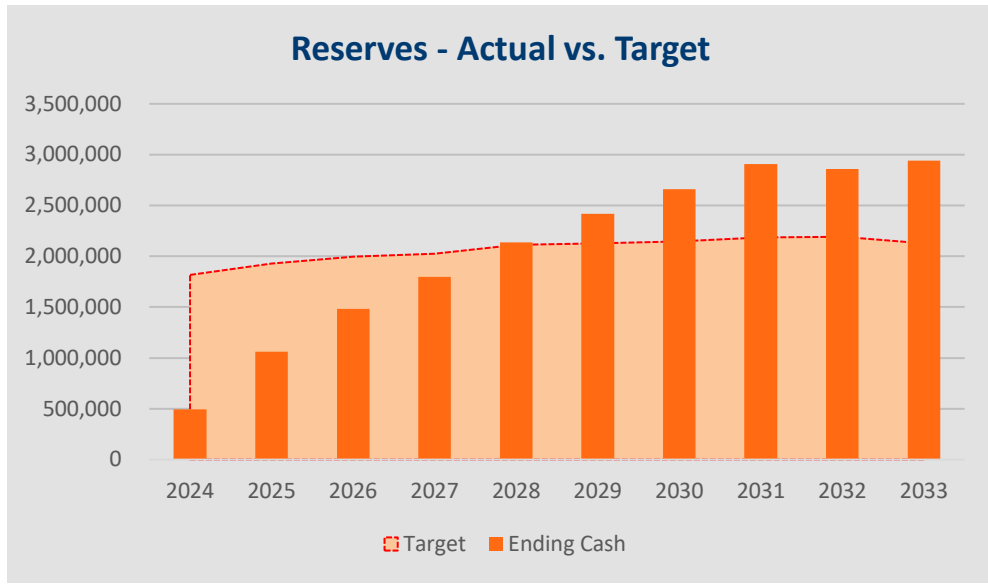
Year	Total Operating Revenues	Transfers In (Out)	Less:		Amount Available for Debt Service	Existing Rev Debt		Future Rev Debt (2024-2033)		Total Water Debt Service	Coverage	Debt Service Capacity @ 1.25x
			Total O&M Expense			Total	Total					
2024	2,621,177	0	(1,662,285)		958,893	562,140		562,140	1.70	204,974		
2025	3,162,313	0	(1,695,530)		1,466,782	561,166		561,166	2.61	612,260		
2026	3,153,257	0	(1,729,441)		1,423,816	560,042		560,042	2.54	579,011		
2027	3,156,762	0	(1,764,030)		1,392,732	558,714		558,714	2.49	555,472		
2028	3,249,977	0	(1,799,310)		1,450,666	561,995		561,995	2.58	598,538		
2029	3,346,038	0	(1,835,296)		1,510,742	559,765		559,765	2.70	648,828		
2030	3,348,896	0	(1,872,002)		1,476,893	557,089		557,089	2.65	624,425		
2031	3,351,559	0	(1,909,442)		1,442,117	558,925		558,925	2.58	594,769		
2032	3,370,283	0	(1,947,631)		1,422,652	314,670		314,670	4.52	823,452		
2033	3,372,807	0	(1,986,584)		1,386,223	314,613		314,613	4.41	794,366		
2034	3,376,744	0	(2,026,316)		1,350,428	44,666	251,554	296,220	4.56	784,122		
2035	3,383,589	0	(2,066,842)		1,316,747	-	275,988	275,988	4.77	777,410		
2036	3,390,166	0	(2,108,179)		1,281,987	-	271,175	271,175	4.73	754,415		
2037	3,390,166	0	(2,171,424)		1,218,742	-	266,225	266,225	4.58	708,769		
2038	3,390,166	0	(2,236,567)		1,153,599	-	266,000	266,000	4.34	656,879		
2039	3,390,166	0	(2,303,664)		1,086,502	-	265,363	265,363	4.09	603,839		
2040	3,390,166	0	(2,372,774)		1,017,392	-	264,450	264,450	3.85	549,464		
2041	3,390,166	0	(2,443,957)		1,017,392	-	258,125	258,125	3.94	555,789		

Notes:

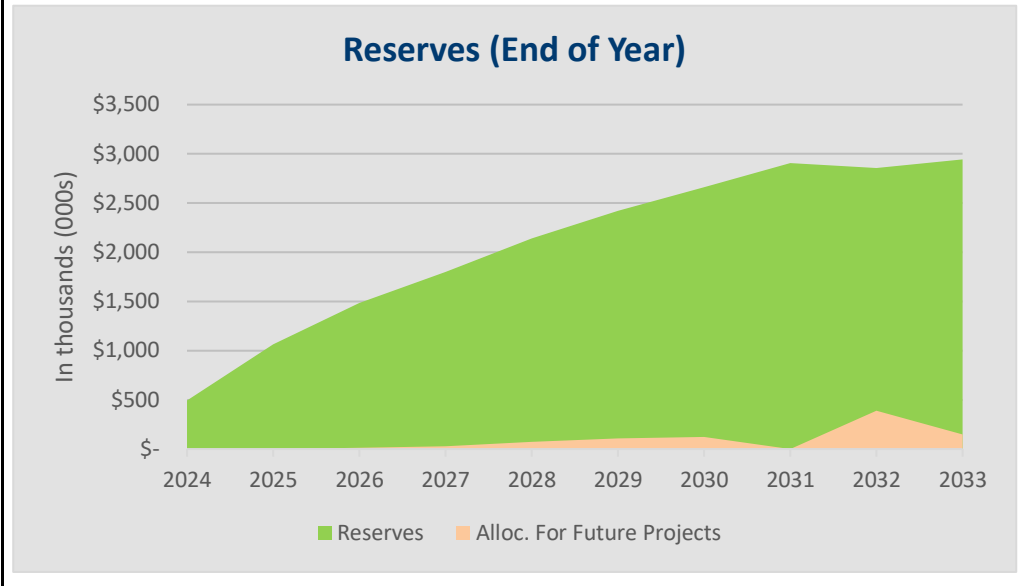
1) Revenue Coverage determined from prior Revenue Bonds.

Table 13 Water Utility Long-Range Planning Analysis Village of Greendale, WI

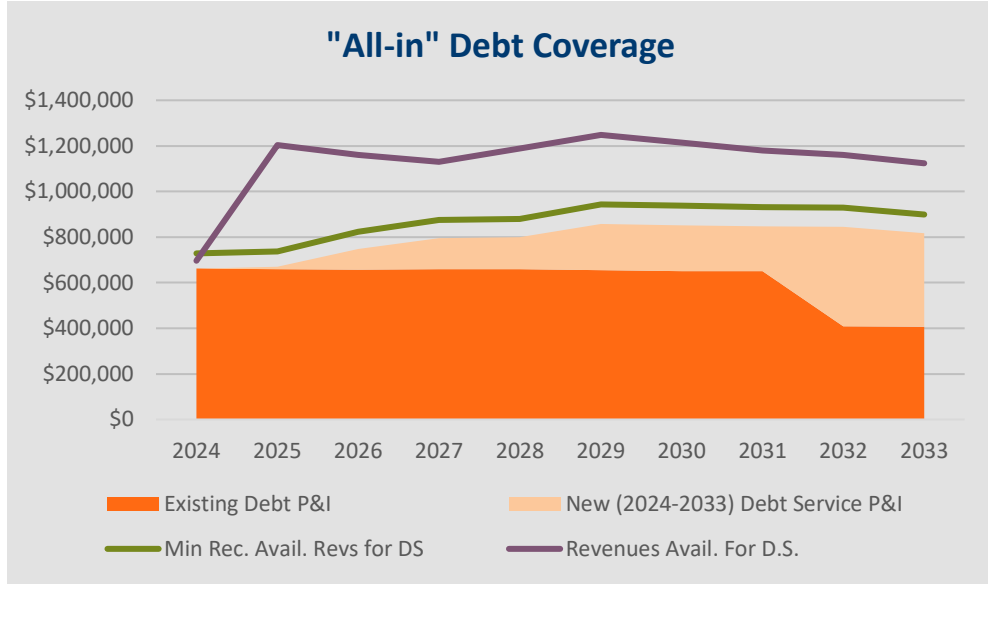
Are rates set to maintain adequate reserves?



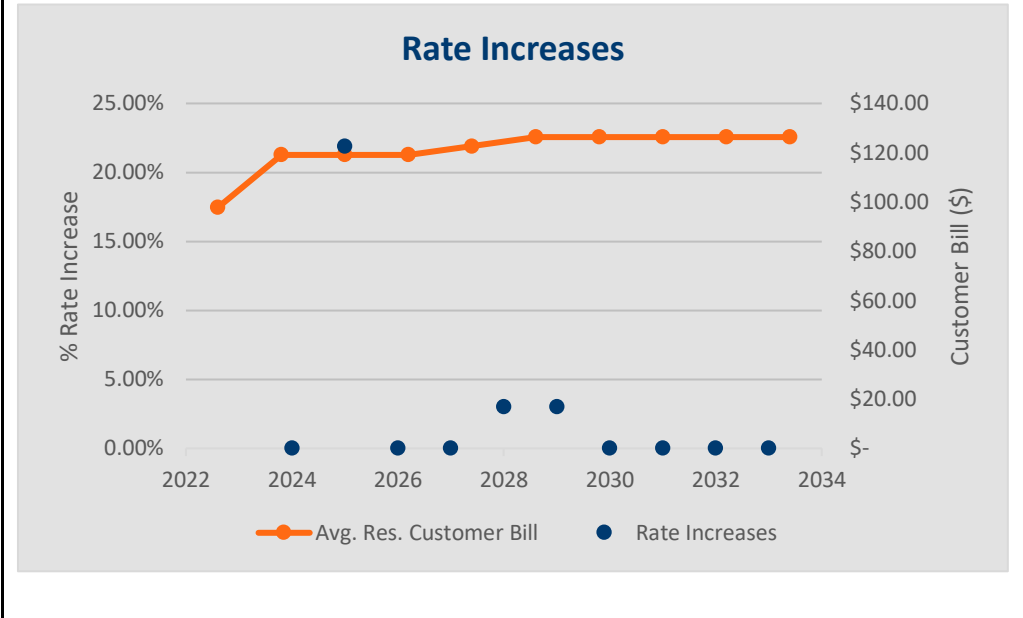
How much reserves are planned for future projects?



Are rates set to pay for financial obligations?



Rate Increases





2023 Financial Management Plan - Stormwater Utility

Section 5 — Historical Analysis

Village of Greendale, WI

Table 25 Stormwater Rate Performance

Village of Greendale, WI

Revenue Requirement		Shown with no increase				Est 2023	Budget 2024
		2019	2020	2021	2022		
Component	Description						
Cash Basis							
1	Operating and Maintenance	\$354,169	\$406,170	\$418,514	\$483,060	\$492,721	\$502,576
2	Debt	\$0	\$0	\$0	\$62,521	\$102,519	\$100,719
3	Cash Funded Capital	\$537,903	\$380,000	\$14,000	\$15,630	\$61,789	\$96,751
Less:							
	Other Revenue	\$0	\$0	\$0	\$0	\$0	\$0
	Interest Income	\$0	\$0	\$0	\$9,671	\$9,671	\$9,671
	Revenue Requirement (Costs less Other Income)	\$892,072	\$786,170	\$432,514	\$551,540	\$647,358	\$690,374
	User Rates Revenue	\$609,941	\$605,988	\$604,928	\$624,964	\$624,964	\$659,337
	Rate Adequacy	(\$282,131)	(\$180,182)	\$172,414	\$73,424	(\$22,394)	(\$31,037)
	Rate Adjustment Needed	46.26%	29.73%	0.00%	0.00%	3.58%	4.71%
Utility Basis (PSC)							
1	Operating and Maintenance	\$354,169	\$406,170	\$418,514	\$483,060	\$492,721	\$502,576
2	Depreciation	\$141,826	\$146,021	\$147,563	\$155,157	\$159,744	\$177,995
	NIRB	\$5,600,651	\$5,593,420	\$5,559,857	\$6,491,382	\$6,702,266	\$7,257,876
3	Recommended ROI (2.5%)	\$140,016	\$139,836	\$138,996	\$162,285	\$167,557	\$181,447
Less:							
	Other Revenue	\$0	\$0	\$0	\$0	\$0	\$0
	Interest Income	\$0	\$0	\$0	\$9,671	\$9,671	\$9,671
	Revenue Requirement (Costs less Other Income)	\$636,011	\$692,027	\$705,073	\$790,831	\$810,350	\$852,346
	User Rates Revenue	\$609,941	\$605,988	\$604,928	\$624,964	\$624,964	\$659,337
	Rate Adequacy	(\$26,070)	(\$86,039)	(\$100,145)	(\$165,867)	(\$185,386)	(\$193,009)
	Rate Adjustment Needed	4.27%	14.20%	16.55%	26.54%	29.66%	29.27%

Notes:

^Includes recommended debt coverage at 1.25x annual debt payment

Table 26 Stormwater Utility Rate Performance Charts

Village of Greendale, WI

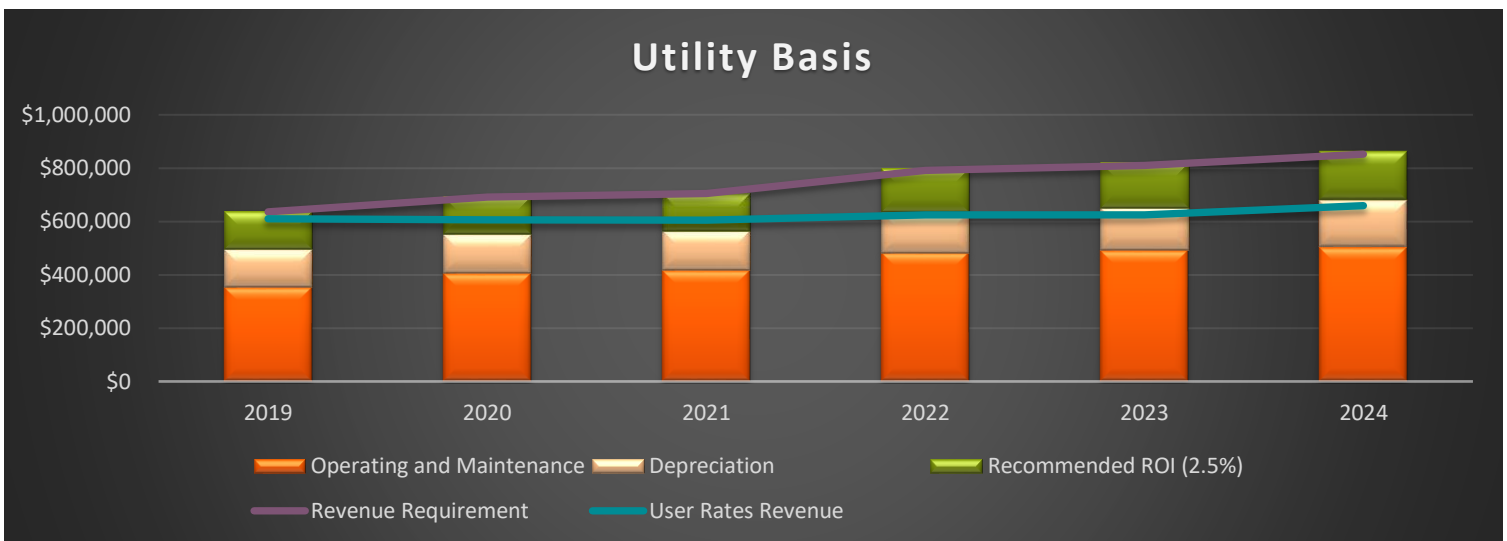
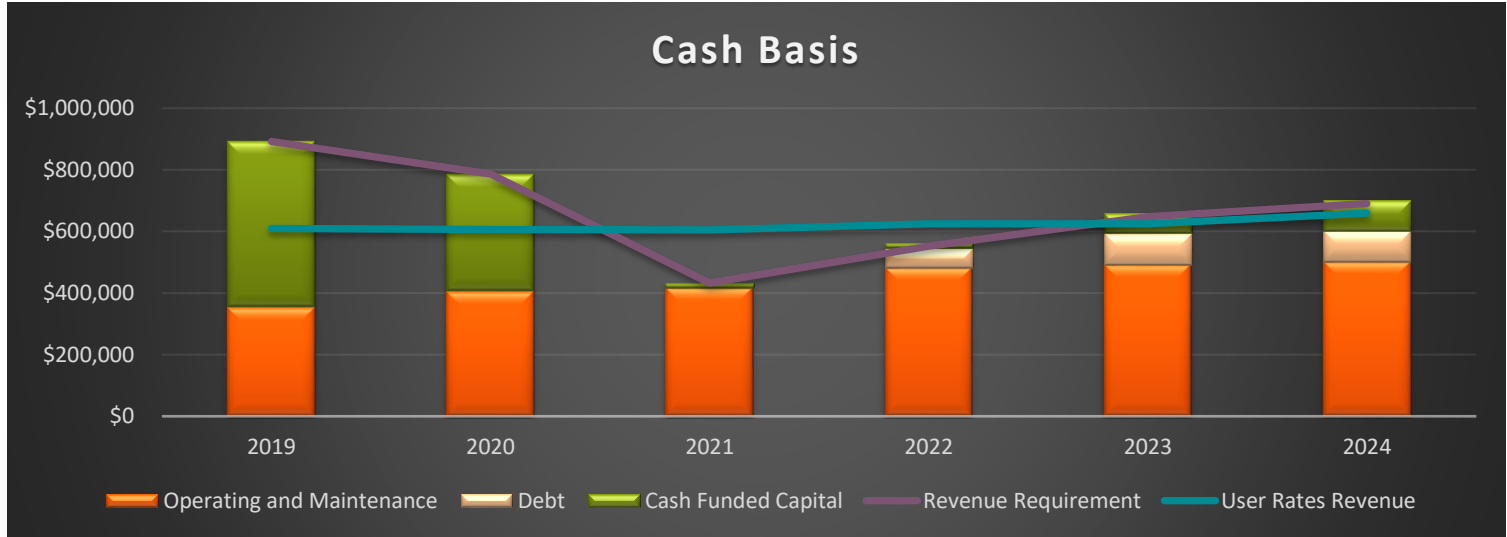


Table 27

Stormwater Utility Cash Flow Analysis - Historical 2019-2023

Village of Greendale, WI

	Actual				Estimated
	2019	2020	2021	2022	2023
Revenues					
Total Revenues from User Rates	\$609,941	\$605,988	\$604,928	\$624,964	\$624,964
Total Other Revenues	\$0	\$0	\$0	\$9,671	\$9,671
Total Revenues	\$609,941	\$605,988	\$604,928	\$634,635	\$634,635
Less: Expenses					
Operating and Maintenance	\$354,169	\$406,170	\$418,514	\$483,060	\$492,721
PILOT Payment	\$0	\$0	\$0	\$0	\$0
Net Before Debt Service and Capital Expenditures	\$255,772	\$199,818	\$186,414	\$151,575	\$141,914
Existing Debt P&I	\$0	\$0	\$0	\$62,521	\$102,519
Transfer In (Out)	\$0	\$0	\$0	\$0	\$0
Less: Capital Improvements	\$537,903	\$138,790	\$114,000	\$1,086,682	\$370,628
Debt Proceeds	\$0	\$0	\$0	\$1,449,023	\$0
Reconcile to Audit	\$277,390	-\$61,028	-\$72,414	-\$41,486	\$0
Net Annual Cash Flow	(\$4,741)	\$0	\$0	\$409,909	(\$331,233)
Restricted and Unrestricted Cash Balance:					
Balance at first of year	\$4,741	\$0	\$0	\$0	\$409,909
Net Annual Cash Flow Addition/(Subtraction)	-\$4,741	\$0	\$0	\$409,909	-\$331,233
Balance at end of year	\$0	\$0	\$0	\$409,909	\$78,676

Notes:

Table 28

Stormwater Utility Financial Benchmarking Analysis

Village of Greendale, WI

	Actual				Estimated	Budget
	2019	2020	2021	2022	2023	2024
Target minimum cash balance						
Target minimum working capital - Ehlers ¹	184,064	188,692	275,260	320,007	327,576	416,500
Actual Days Cash Available - PSC ²	0	0	0	274	25	103
Actual Days Cash Available - Moody's ³	0	0	0	310	27	111
Target minimum working capital - S&P ⁴	0	0	0	310	27	111
Actual working capital-cash balance						
	0	0	0	409,909	36,157	153,267
Over (Under) Ehlers target	(184,064)	(188,692)	(275,260)	89,902	(291,418)	(263,233)
Over (Under) PSC target (90 days)	(90)	(90)	(90)	184	(65)	13
Over (Under) Moody's target (150 days)	(150)	(150)	(150)	160	(123)	(39)
Over (Under) S&P target (150 days)	(150)	(150)	(150)	160	(123)	(39)

Notes:

- 1) Target capital equals 4 mos of next year's operating expenses, including depreciation, plus 100% of debt.
- 2) PSC formula = O&M expense + taxes + interest on long term debt ÷ 365 to get expense per day. Then Unrestricted Cash ÷ expense per day
- 3) Moody's Formula = [(Unrestricted Cash + Liquid Investments) * 365 days] ÷ Total O&M Expenses less Depreciation
- 4) S&P Formula = [(Unrestricted Cash + Liquid Investments) * 365 days] ÷ Total O&M Expenses less Depreciation; include designated reserve funds: ERFs, RSFs, etc

Rate of Return						
Average Net Investment Rate Base (NIRB)	5,600,651	5,593,420	5,559,857	6,491,382	6,702,266	7,257,876
Net Operating Income	113,946	53,797	38,851	(13,253)	(27,501)	(21,234)
ROR	2.03%	0.96%	0.70%	-0.20%	-0.41%	-0.29%

Cost Recovery

Operating Revenues	609,941	605,988	604,928	624,964	624,964	659,337
Operating Expenses incl. Depr & Amortization	495,995	552,191	566,077	638,217	652,465	680,571
Cost Recovery incl. Depr.	1.23	1.10	1.07	0.98	0.96	0.97
Cost Recovery w/o Depr.	1.72	1.49	1.45	1.29	1.27	1.31

Notes:

This operating ratio indicates whether operating revenues (mostly charges to customers) were sufficient to cover operations and capital (in the form of depreciation) for the stormwater utility in the fiscal year. A ratio of less than 1 could be a sign of financial concern. In general, this ratio should be higher than 1 to accommodate future capital investments.

Leverage

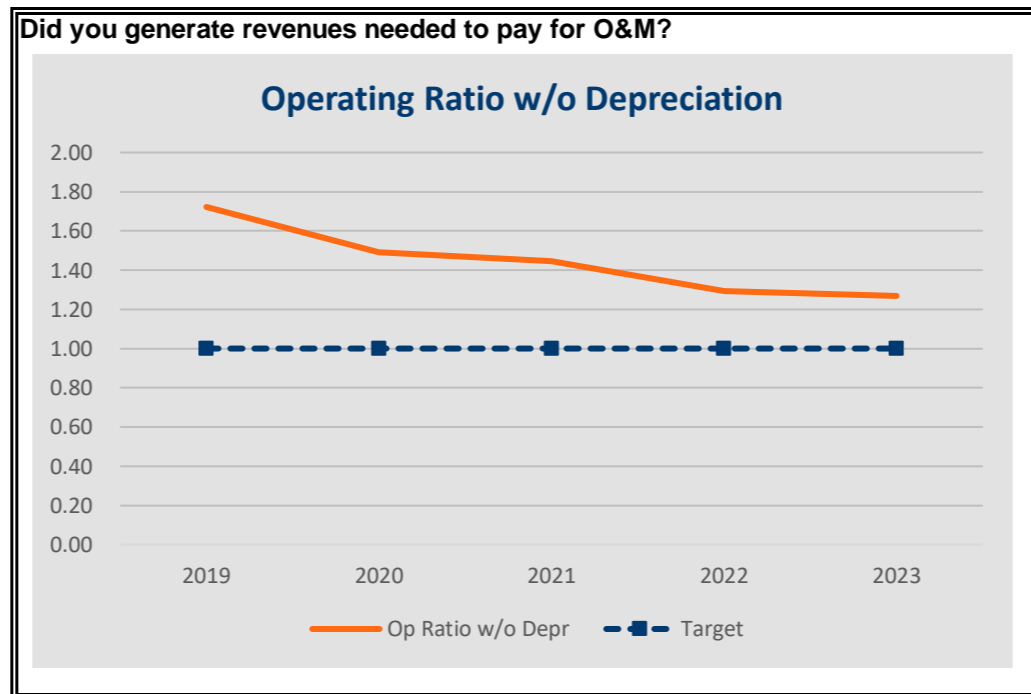
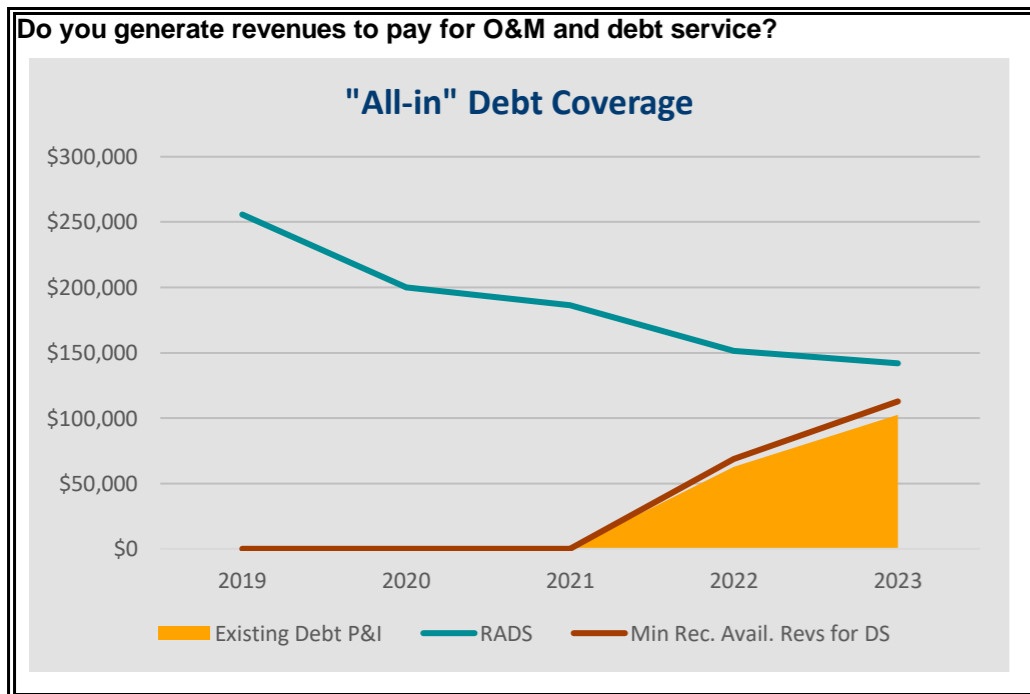
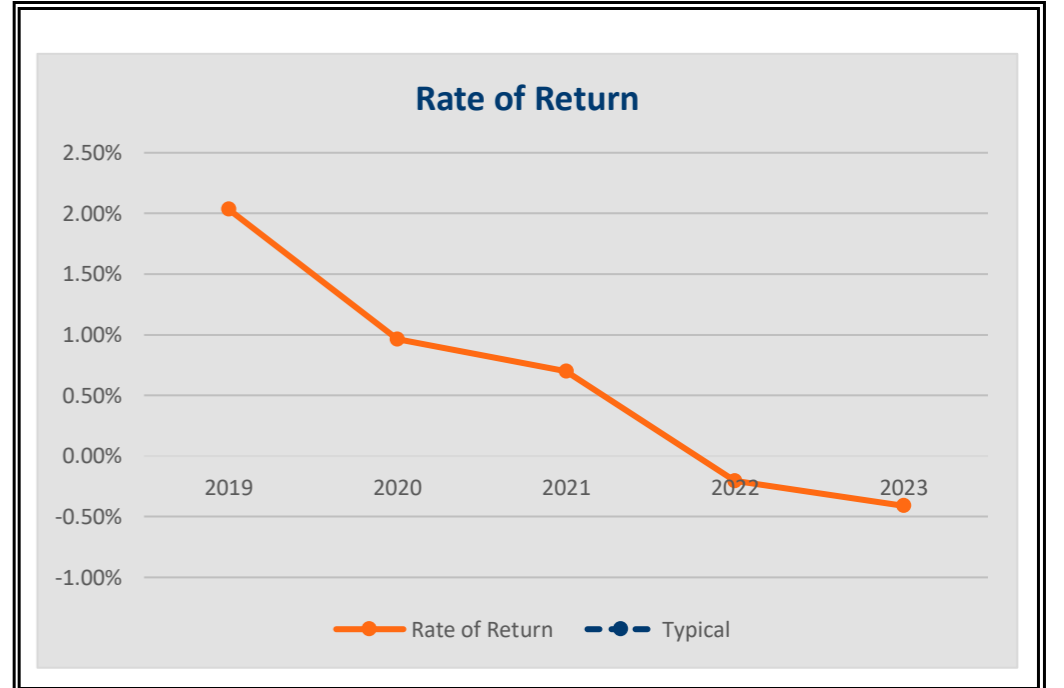
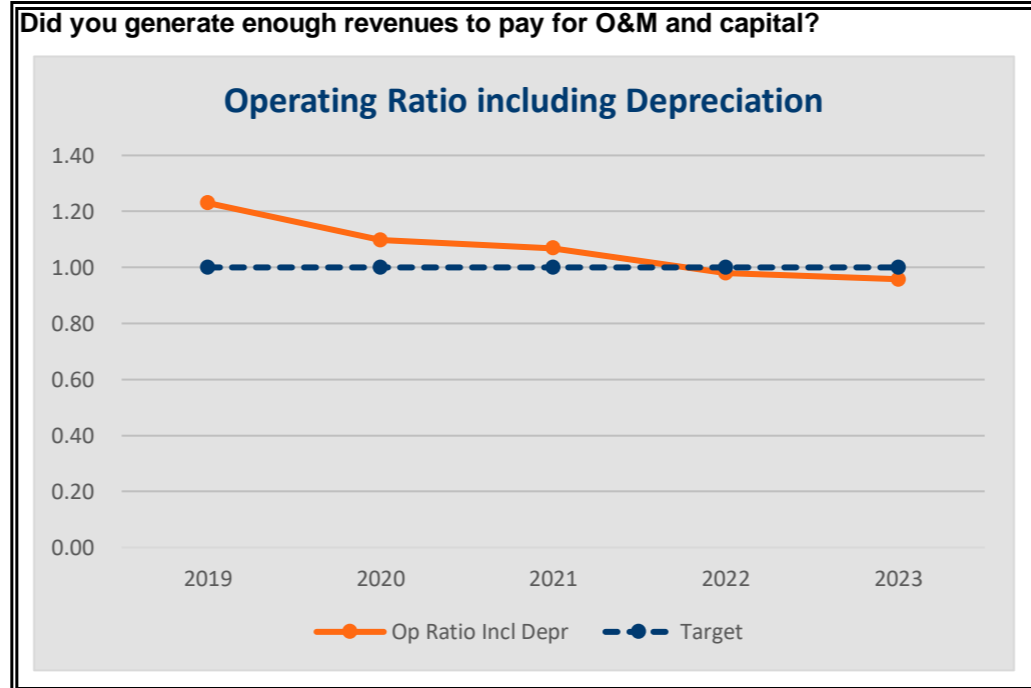
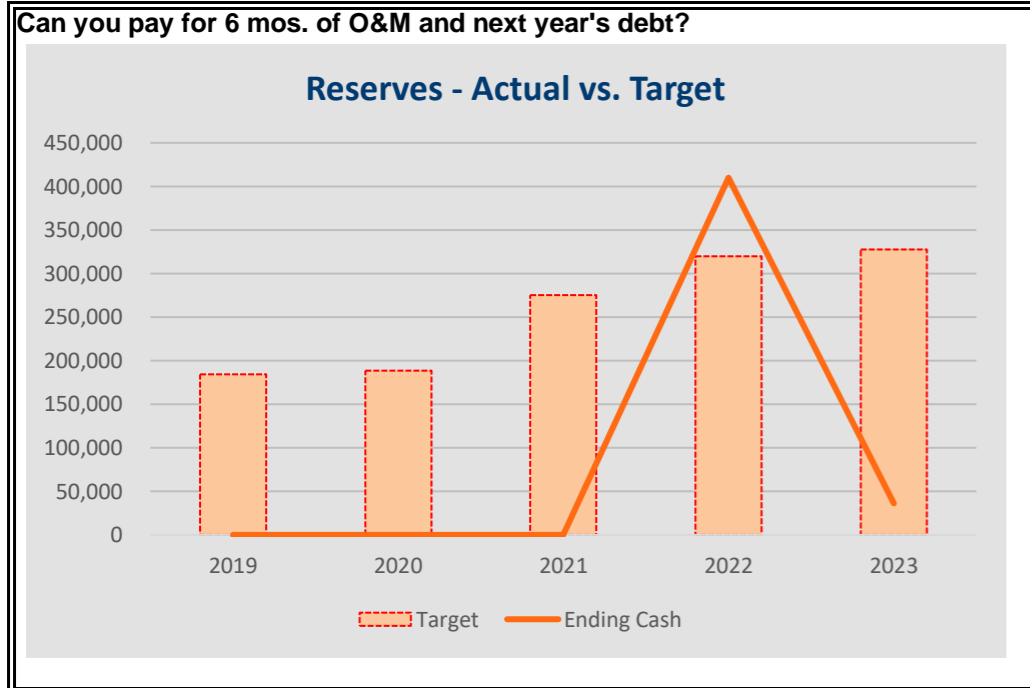
Total Long-Term Debt	236,077	103,913	33,352	1,448,643	1,388,643	2,105,000
Total Net Assets	5,600,651	5,593,420	5,559,857	6,491,382	370,628	1,104,232
Debt-to Equity Ratio	0.04	0.02	0.01	0	4	2

Notes:

This indicator measures the existing level of leveraging of assets, and is used by funders and bond rating agencies to evaluate the risk of providing additional loans to the utility. The ratio indicates the amount of long-term debt that exists for every \$1 of assets (fund equity). A utility with a ratio greater than 1.0 has more long-term debt than equity in the system's assets. There are no natural benchmarks for this indicator, and funders and bond rating agencies will assess this ratio in various ways. In general, the higher this ratio, the more likely the utility will be considered to be over-leveraged and the more difficult it will be for the utility to obtain additional loans. For this ratio, Net Assets are equal to the Net Investment Rate Base of the utility.

Table 29 Stormwater Utility Financial Health Charts

Village of Greendale, WI





2023 Financial Management Plan - Stormwater Utility

Section 6 — Long-Range Cash Flow Analysis

Village of Greendale, WI

Table 30
Stormwater Utility - Capital Improvement Plan

Village of Greendale, WI

Projects	Funding	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Totals	
W. Grange Ave. (84th St. to 76th St.)	G.O. Debt	307,500										307,500	
Greenmeadow Ln.	G.O. Debt	426,104										426,104	
Industrial Ct.	G.O. Debt		386,661									386,661	
Industrial Loop (STH 36 to Industrial Ct.)	G.O. Debt		145,055									145,055	
Oriole Ave.	G.O. Debt		211,734									211,734	
Brandon St.	G.O. Debt		272,230									272,230	
Oriole Ct.	G.O. Debt		90,842									90,842	
Stratford Dr.	G.O. Debt			336,143								336,143	
Forest Ct.	G.O. Debt			12,623								12,623	
Foxley Ct.	G.O. Debt			15,161								15,161	
Dorchester Ln. (West Loop)	G.O. Debt			292,215								292,215	
Basswood St.	G.O. Debt			166,886								166,886	
Elstead Ave. (Westway to Euston St.)	G.O. Debt			90,424								90,424	
Dahlia Ln.	G.O. Debt				113,894							113,894	
Daffodil Ln.	G.O. Debt				124,069							124,069	
Southway (Broad St. to STH 36) & Ramsey Ave. (STH 36 to 51st)	G.O. Debt				820,000							820,000	
Olympia Dr.	G.O. Debt					595,162						595,162	
Downing St.	G.O. Debt					427,190						427,190	
Drydent Ct.	G.O. Debt					61,012						61,012	
Dobson Ct.	G.O. Debt					61,012						61,012	
Lakeside Dr.	G.O. Debt						362,203					362,203	
Fairmont Ln.	G.O. Debt						268,076					268,076	
Morningside Dr.	G.O. Debt						153,646					153,646	
Shamrock Ln.	G.O. Debt						109,819					109,819	
Lynn Rd.	G.O. Debt							369,861				369,861	
Dawson Ct.	G.O. Debt							181,012				181,012	
Lory Dr.	G.O. Debt							214,813				214,813	
Oakton Ln.	G.O. Debt							237,495				237,495	
Industrial Loop	G.O. Debt								1,730,942			1,730,942	
Gatewood Ln.	G.O. Debt									177,252		177,252	
Sterling Ct.	G.O. Debt									35,938		35,938	
Lilac Ln.	G.O. Debt									335,787		335,787	
Garland Ln.	G.O. Debt									265,720		265,720	
Orchard Ln.	G.O. Debt										506,641	506,641	
Sussex Ln.	G.O. Debt										358,253	358,253	
Surrey Ln.	G.O. Debt										123,603	123,603	
Actual CIP Costs		0	733,604	1,106,523	913,451	1,057,963	1,144,376	893,744	1,003,180	1,730,942	814,697	988,498	10,386,978

Sources of Funding	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Totals
G.O. Debt	733,604	1,106,523	913,451	1,057,963	1,144,376	893,744	1,003,180	1,730,942	814,697	988,498	10,386,978
Revenue Debt	0	0	0	0	0	0	0	0	0	0	0
Grants/Aids	0	0	0	0	0	0	0	0	0	0	0
Special Assessment	0	0	0	0	0	0	0	0	0	0	0
User Fees	0	0	0	0	0	0	0	0	0	0	0
Tax Levy	0	0	0	0	0	0	0	0	0	0	0
Equipment Replacement Fund	0	0	0	0	0	0	0	0	0	0	0
Cash	0	0	0	0	0	0	0	0	0	0	0
Total	733,604	1,106,523	913,451	1,057,963	1,144,376	893,744	1,003,180	1,730,942	814,697	988,498	10,386,978

Notes:

Table 31 Capital Improvements Financing Plan G.O.

Village of Greendale, WI

	2024			2025			2026		
	G.O. Bonds	Water Portion	Storm Portion	G.O. Bonds	Water Portion	Storm Portion	G.O. Bonds	Water Portion	Storm Portion
CIP Projects ¹	2024 Water and Storm Projects 873,068	139,464	733,604	2025 Water and Storm Projects 2,076,232	969,709	1,106,523	2026 Water and Storm Projects 1,272,930	359,479	913,451
Estimated Issuance Expenses	67,038	10,755	56,283	89,125	41,661	47,464	75,300	21,354	53,946
TOTAL TO BE FINANCED	940,105	150,219	789,887	2,165,357	1,011,370	1,153,987	1,348,230	380,833	967,398
Estimated Interest Earnings Assumed spend down (months)	3.00% 3.00 (6,548)	(1,046)	(5,502)	3.00% 3.00 (15,572)	(7,273)	(8,299)	3.00% 3.00 (9,547)	(2,696)	(6,851)
Rounding	1,443	827	615	215	903	(688)	1,316	1,863	(547)
NET BOND SIZE	935,000	150,000	785,000	2,150,000	1,005,000	1,145,000	1,340,000	380,000	960,000

Notes:

1) Source of Project Totals

Table 31 Continued Capital Improvements Financing Plan

Village of Greendale, WI

2027				2028			2029		2030	
G.O. Bonds	Water Portion	Storm Portion		G.O. Bonds	Water Portion	Storm Portion	G.O. Bonds	Storm Portion	G.O. Bonds	Storm Portion
2027 Water and Storm Projects				2028 Water and Storm Projects			2029 Storm Projects		2030 Storm Projects	
1,157,963	100,000	1,057,963		1,767,762	623,386	1,144,376	893,744	893,744	1,003,180	1,003,180
73,463	6,597	66,866		84,850	29,974	54,876	55,663	55,663	62,100	62,100
1,231,426	106,597	1,124,829		1,852,612	653,360	1,199,252	949,407	949,407	1,065,280	1,065,280
3.00% 3.00	(8,685)	(750)	(7,935)	3.00% 3.00	(13,258)	(4,675)	(8,583)	3.00% 3.00	(7,524)	(7,524)
2,259	4,153	(1,894)		646	1,315	(669)	2,296	2,296	2,244	2,244
1,225,000	110,000	1,115,000		1,840,000	650,000	1,190,000	945,000	945,000	1,060,000	1,060,000

Table 31 Continued Capital Improvements Financing Plan

Village of Greendale, WI

2031			2032				2033					
G.O. Bonds	Sewer Portion	Storm Portion	G.O. Bonds	Sewer Portion	Water Portion	Storm Portion	G.O. Bonds	Sewer Portion	Storm Portion			
2031 Sewer Projects			2032 Sewer, Water, and Storm Projects				2033 Sewer Projects					
1,899,814	168,872	1,730,942	1,282,878	58,684	409,497	814,697	1,084,937	96,439	988,498			
86,238	7,860	78,378	77,388	3,712	24,844	48,831	71,325	6,512	64,813			
1,986,052	176,732	1,809,320	1,360,265	62,396	434,341	863,528	1,156,262	102,951	1,053,310			
3.00% 3.00	(14,249)	(1,267)	(12,982)	3.00% 3.00	(9,622)	(440)	(3,071)	(6,110)	3.00% 3.00	(8,137)	(723)	(7,414)
3,197	4,535	(1,338)	4,356	3,044	3,730	(2,418)	1,875	2,772	(897)			
1,975,000	180,000	1,795,000	1,355,000	65,000	435,000	855,000	1,150,000	105,000	1,045,000			

Table 32
Stormwater Utility Projected Debt Service Payments (PROPOSED)

Village of Greendale, WI

NAME	G.O. Bonds Series 2024				G.O. Bonds Series 2025				G.O. Bonds Series 2026				G.O. Bonds Series 2027				G.O. Bonds Series 2028			
	AMT	DATED	MATURE	RATE	AMT	DATED	MATURE	RATE	AMT	DATED	MATURE	RATE	AMT	DATED	MATURE	RATE	AMT	DATED	MATURE	RATE
	\$785,000	6/1/2024	5/1	4.50%	\$1,145,000	6/1/2025	5/1	4.75%	\$960,000	6/1/2026	5/1	5.00%	\$1,115,000	6/1/2027	5/1	5.00%	\$1,190,000	6/1/2028	5/1	5.00%
Year	Principal	Est. Rate ¹	Interest	Total	Principal	Est. Rate ²	Interest	Total	Principal	Est. Rate	Interest	Total	Principal	Est. Rate	Interest	Total	Principal	Est. Rate	Interest	Total
2024																				
2025	20,000	5.15%	56,757	76,757																
2026	20,000	5.15%	38,883	58,883	0	5.40%	87,593	87,593												
2027	20,000	5.15%	37,853	57,853	20,000	5.40%	61,290	81,290	10,000	5.65%	76,558	86,558								
2028	20,000	5.15%	36,823	56,823	20,000	5.40%	60,210	80,210	10,000	5.65%	53,393	63,393	10,000	5.90%	92,900	102,900				
2029	20,000	5.15%	35,793	55,793	20,000	5.40%	59,130	79,130	10,000	5.65%	52,828	62,828	10,000	5.90%	64,900	74,900	0	6.15%	103,679	103,679
2030	20,000	5.15%	34,763	54,763	25,000	5.40%	57,915	82,915	15,000	5.65%	52,121	67,121	10,000	5.90%	64,310	74,310	15,000	6.15%	72,724	87,724
2031	20,000	5.15%	33,733	53,733	25,000	5.40%	56,565	81,565	20,000	5.65%	51,133	71,133	10,000	5.90%	63,720	73,720	15,000	6.15%	71,801	86,801
2032	20,000	5.15%	32,703	52,703	25,000	5.40%	55,215	80,215	20,000	5.65%	50,003	70,003	10,000	5.90%	63,130	73,130	15,000	6.15%	70,879	85,879
2033	20,000	5.15%	31,673	51,673	50,000	5.40%	53,190	103,190	25,000	5.65%	48,731	73,731	10,000	5.90%	62,540	72,540	15,000	6.15%	69,956	84,956
2034	50,000	5.15%	29,870	79,870	50,000	5.40%	50,490	100,490	30,000	5.65%	47,178	77,178	10,000	5.90%	61,950	71,950	15,000	6.15%	69,034	84,034
2035	50,000	5.15%	27,295	77,295	55,000	5.40%	47,655	102,655	35,000	5.65%	45,341	80,341	50,000	5.90%	60,180	110,180	20,000	6.15%	67,958	87,958
2036	50,000	5.15%	24,720	74,720	55,000	5.40%	44,685	99,685	40,000	5.65%	43,223	83,223	50,000	5.90%	57,230	107,230	25,000	6.15%	66,574	91,574
2037	50,000	5.15%	22,145	72,145	55,000	5.40%	41,715	96,715	45,000	5.65%	40,821	85,821	55,000	5.90%	54,133	109,133	30,000	6.15%	64,883	94,883
2038	50,000	5.15%	19,570	69,570	60,000	5.40%	38,610	98,610	50,000	5.65%	38,138	88,138	55,000	5.90%	50,888	105,888	35,000	6.15%	62,884	97,884
2039	50,000	5.15%	16,995	66,995	65,000	5.40%	35,235	100,235	55,000	5.65%	35,171	90,171	60,000	5.90%	47,495	107,495	40,000	6.15%	60,578	100,578
2040	50,000	5.15%	14,420	64,420	70,000	5.40%	31,590	101,590	60,000	5.65%	31,923	91,923	60,000	5.90%	43,955	103,955	45,000	6.15%	57,964	102,964
2041	55,000	5.15%	11,716	66,716	75,000	5.40%	27,675	102,675	65,000	5.65%	28,391	93,391	65,000	5.90%	40,268	105,268	50,000	6.15%	55,043	105,043
2042	60,000	5.15%	8,755	68,755	105,000	5.40%	22,815	127,815	70,000	5.65%	24,578	94,578	70,000	5.90%	36,285	106,285	55,000	6.15%	51,814	106,814
2043	65,000	5.15%	5,536	70,536	105,000	5.40%	17,145	122,145	75,000	5.65%	20,481	95,481	70,000	5.90%	32,155	102,155	60,000	6.15%	48,278	108,278
2044	75,000	5.15%	1,931	76,931	105,000	5.40%	11,475	116,475	80,000	5.65%	16,103	96,103	75,000	5.90%	27,878	102,878	65,000	6.15%	44,434	109,434
2045					160,000	5.40%	4,320	164,320	85,000	5.65%	11,441	96,441	80,000	5.90%	23,305	103,305	75,000	6.15%	40,129	115,129
2046									160,000	5.65%	4,520	164,520	100,000	5.90%	17,995	117,995	85,000	6.15%	35,209	120,209
2047													255,000	5.90%	7,523	262,523	120,000	6.15%	28,905	148,905
2048																410,000	6.15%	12,608	422,608	
2049																				
2050																				
2051																				
2052																				
2053																				
2054																				
TOTALS	785,000		521,931	1,306,931	1,145,000		864,518	2,009,518	960,000		772,073	1,732,073	1,115,000		972,738	2,087,738	1,190,000		1,155,329	2,345,329

Notes:

Table 32
Stormwater Utility Projected Debt Service Payments (PROPOSED)

Village of Greendale, WI

G.O. Bonds Series 2029				G.O. Bonds Series 2030				G.O. Bonds Series 2031				G.O. Bonds Series 2032				G.O. Bonds Series 2033			
\$945,000				\$1,060,000				\$1,795,000				\$855,000				\$1,045,000			
6/1/2029				6/1/2030				6/1/2031				6/1/2032				6/1/2033			
5/1				5/1				5/1				5/1				5/1			
5.00%				5.00%				5.00%				5.00%				5.00%			
Principal	Est. Rate ¹	Interest	Total	Principal	Est. Rate ²	Interest	Total	Principal	Est. Rate	Interest	Total	Principal	Est. Rate	Interest	Total	Principal	Est. Rate	Interest	Total
10,000	6.15%	82,026	92,026																
15,000	6.15%	57,041	72,041	0	6.15%	92,353	92,353												
15,000	6.15%	56,119	71,119	0	6.15%	65,190	65,190	0	6.15%	156,389	156,389								
15,000	6.15%	55,196	70,196	10,000	6.15%	64,883	74,883	0	6.15%	110,393	110,393	0	6.15%	74,492	74,492				
20,000	6.15%	54,120	74,120	35,000	6.15%	63,499	98,499	10,000	6.15%	110,085	120,085	0	6.15%	52,583	52,583	0	6.15%	91,046	91,046
25,000	6.15%	52,736	77,736	35,000	6.15%	61,346	96,346	10,000	6.15%	109,470	119,470	5,000	6.15%	52,429	57,429	0	6.15%	64,268	64,268
30,000	6.15%	51,045	81,045	40,000	6.15%	59,040	99,040	10,000	6.15%	108,855	118,855	5,000	6.15%	52,121	57,121	15,000	6.15%	63,806	78,806
35,000	6.15%	49,046	84,046	45,000	6.15%	56,426	101,426	10,000	6.15%	108,240	118,240	5,000	6.15%	51,814	56,814	15,000	6.15%	62,884	77,884
40,000	6.15%	46,740	86,740	45,000	6.15%	53,659	98,659	10,000	6.15%	107,625	117,625	5,000	6.15%	51,506	56,506	15,000	6.15%	61,961	76,961
45,000	6.15%	44,126	89,126	45,000	6.15%	50,891	95,891	20,000	6.15%	106,703	126,703	5,000	6.15%	51,199	56,199	15,000	6.15%	61,039	76,039
50,000	6.15%	41,205	91,205	50,000	6.15%	47,970	97,970	20,000	6.15%	105,473	125,473	5,000	6.15%	50,891	55,891	15,000	6.15%	60,116	75,116
55,000	6.15%	37,976	92,976	55,000	6.15%	44,741	99,741	20,000	6.15%	104,243	124,243	5,000	6.15%	50,584	55,584	15,000	6.15%	59,194	74,194
60,000	6.15%	34,440	94,440	55,000	6.15%	41,359	96,359	35,000	6.15%	102,551	137,551	5,000	6.15%	50,276	55,276	15,000	6.15%	58,271	73,271
65,000	6.15%	30,596	95,596	60,000	6.15%	37,823	97,823	35,000	6.15%	100,399	135,399	5,000	6.15%	49,969	54,969	20,000	6.15%	57,195	77,195
65,000	6.15%	26,599	91,599	60,000	6.15%	34,133	94,133	35,000	6.15%	98,246	133,246	5,000	6.15%	49,661	54,661	25,000	6.15%	55,811	80,811
75,000	6.15%	22,294	97,294	65,000	6.15%	30,289	95,289	35,000	6.15%	96,094	131,094	20,000	6.15%	48,893	68,893	30,000	6.15%	54,120	84,120
80,000	6.15%	17,528	97,528	70,000	6.15%	26,138	96,138	55,000	6.15%	93,326	148,326	30,000	6.15%	47,355	77,355	35,000	6.15%	52,121	87,121
80,000	6.15%	12,608	92,608	70,000	6.15%	21,833	91,833	55,000	6.15%	89,944	144,944	30,000	6.15%	45,510	75,510	35,000	6.15%	49,969	84,969
80,000	6.15%	7,688	87,688	70,000	6.15%	17,528	87,528	55,000	6.15%	86,561	141,561	30,000	6.15%	43,665	73,665	35,000	6.15%	47,816	82,816
85,000	6.15%	2,614	87,614	110,000	6.15%	11,993	121,993	360,000	6.15%	73,800	433,800	80,000	6.15%	40,283	120,283	80,000	6.15%	44,280	124,280
				140,000	6.15%	4,305	144,305	425,000	6.15%	49,661	474,661	80,000	6.15%	35,363	115,363	90,000	6.15%	39,053	129,053
								595,000	6.15%	18,296	613,296	80,000	6.15%	30,443	110,443	100,000	6.15%	33,210	133,210
												455,000	6.15%	13,991	468,991	105,000	6.15%	26,906	131,906
																385,000	6.15%	11,839	396,839
945,000		781,742	1,726,742	1,060,000		885,395	1,945,395	1,795,000		1,936,353	3,731,353	855,000		943,026	1,798,026	1,045,000		1,054,904	2,099,904

PROPOSED Stormwater Debt Service Summary				
Total Prin	Total Int	Total P&I	Prin Outstanding	Year
0	0	0	785,000	2024
20,000	56,757	76,757	1,910,000	2025
20,000	126,475	146,475	2,850,000	2026
50,000	175,700	225,700	3,915,000	2027
60,000	243,325	303,325	5,045,000	2028
60,000	316,329	376,329	5,930,000	2029
95,000	363,858	458,858	6,895,000	2030
105,000	426,345	531,345	8,585,000	2031
105,000	549,627	654,627	9,335,000	2032
145,000	571,053	716,053	10,235,000	2033
220,000	629,853	849,853	10,015,000	2034
285,000	588,678	873,678	9,730,000	2035
320,000	571,299	891,299	9,410,000	2036
345,000	552,106	897,106	9,065,000	2037
365,000	531,580	896,580	8,700,000	2038
400,000	509,431	909,431	8,300,000	2039
425,000	485,506	910,506	7,875,000	2040
460,000	459,830	919,830	7,415,000	2041
530,000	431,144	961,144	6,885,000	2042
560,000	399,576	959,576	6,325,000	2043
590,000	366,270	956,270	5,735,000	2044
625,000	330,884	955,884	5,110,000	2045
615,000	294,191	909,191	4,495,000	2046
645,000	256,290	901,290	3,850,000	2047
680,000	215,865	895,865	3,170,000	2048
715,000	172,969	887,969	2,455,000	2049
735,000	128,381	863,381	1,720,000	2050
775,000	81,949	856,949	945,000	2051
560,000	40,898	600,898	385,000	2052
385,000	11,839	396,839	0	2053
0	0	0	0	2054
10,895,000	9,888,008	20,783,008		TOTALS

Table 33 Stormwater Utility Cash Flow Analysis - Projected 2024-2033

Village of Greendale, WI

	Budget		Projected							
	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Revenues										
Total Revenues from User Rates	\$659,337	\$721,974	\$830,270	\$913,297	\$1,004,627	\$1,105,090	\$1,215,599	\$1,337,158	\$1,470,874	\$1,617,962
Percent Increase to User Rates	5.50%	9.50%	15.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
Cumulative Percent Rate Increase	5.50%	15.52%	32.85%	46.14%	60.75%	76.82%	94.51%	113.96%	135.35%	158.89%
Dollar Amount Increase to Revenues	\$34,373	\$62,637	\$108,296	\$83,027	\$91,330	\$100,463	\$110,509	\$121,560	\$133,716	\$147,087
Other Revenues										
Interest Income	\$9,671	\$9,719	\$9,768	\$9,817	\$9,866	\$9,915	\$9,965	\$10,015	\$10,065	\$10,115
Other Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Other Revenues	\$9,671	\$9,719	\$9,768	\$9,817	\$9,866	\$9,915	\$9,965	\$10,015	\$10,065	\$10,115
Total Revenues	\$669,008	\$731,693	\$840,038	\$923,114	\$1,014,493	\$1,115,005	\$1,225,563	\$1,347,173	\$1,480,939	\$1,628,077
Less: Expenses										
Operating and Maintenance	\$502,576	\$512,627	\$522,880	\$533,337	\$544,004	\$554,884	\$565,982	\$577,301	\$588,847	\$600,624
PILOT Payment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Before Debt Service and Capital Expenditures	\$166,432	\$219,066	\$317,158	\$389,777	\$470,489	\$560,121	\$659,582	\$769,872	\$892,091	\$1,027,452
Debt Service										
Existing Debt P&I	\$100,719	\$98,919	\$102,044	\$100,094	\$98,144	\$96,194	\$94,244	\$97,219	\$95,119	\$93,019
New (2024-2033) Debt Service P&I	\$0	\$76,757	\$146,475	\$225,700	\$303,325	\$376,329	\$458,858	\$531,345	\$654,627	\$716,053
Total Debt Service	\$100,719	\$175,676	\$248,519	\$325,794	\$401,469	\$472,523	\$553,102	\$628,564	\$749,746	\$809,072
Transfer In (Out)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Less: Capital Improvements	\$733,604	\$1,106,523	\$913,451	\$1,057,963	\$1,144,376	\$893,744	\$1,003,180	\$1,730,942	\$814,697	\$988,498
Debt Proceeds	\$785,000	\$1,145,000	\$960,000	\$1,115,000	\$1,190,000	\$945,000	\$1,060,000	\$1,795,000	\$855,000	\$1,045,000
Net Annual Cash Flow	\$117,110	\$81,867	\$115,188	\$121,020	\$114,644	\$138,854	\$163,299	\$205,366	\$182,649	\$274,883
<u>Restricted and Unrestricted Cash Balance:</u>										
Balance at first of year	\$36,157	\$153,267	\$235,134	\$350,322	\$471,342	\$585,986	\$724,840	\$888,139	\$1,093,505	\$1,276,154
Net Annual Cash Flow Addition/(Subtraction)	\$117,110	\$81,867	\$115,188	\$121,020	\$114,644	\$138,854	\$163,299	\$205,366	\$182,649	\$274,883
Balance at end of year	\$153,267	\$235,134	\$350,322	\$471,342	\$585,986	\$724,840	\$888,139	\$1,093,505	\$1,276,154	\$1,551,037
"All-in" Debt Coverage	1.65	1.25	1.28	1.20	1.17	1.19	1.19	1.22	1.19	1.27

Notes:

- 1) Assumes no changes in number of ERUs beyond Test Year.
- 2) Assumes 3.00% annual inflation beyond budget year.

Table 34

Stormwater Utility Financial Benchmarking Analysis 2024 - 2033

Village of Greendale, WI

	Budget	Projected								
	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Target minimum cash balance										
Target minimum working capital - Ehlers ¹	536,912	634,226	734,580	835,762	931,947	1,035,343	1,139,589	1,293,005	1,374,418	1,529,282
Actual Days Cash Available - PSC ²	103	141	186	231	261	293	338	387	400	474
Actual Days Cash Available - Moody's ³	111	167	245	323	393	477	573	691	791	943
Target minimum working capital - S&P ⁴	111	167	245	323	393	477	573	691	791	943
Actual working capital-cash balance	153,267	235,134	350,322	471,342	585,986	724,840	888,139	1,093,505	1,276,154	1,551,037
Over (Under) Ehlers target	(383,645)	(399,092)	(384,258)	(364,420)	(345,961)	(310,503)	(251,450)	(199,500)	(98,264)	21,755
Over (Under) PSC target (90 days)	13	51	96	141	171	203	248	297	310	384
Over (Under) Moody's target (150 days)	(39)	17	95	173	243	327	423	541	641	793
Over (Under) S&P target (150 days)	(39)	17	95	173	243	327	423	541	641	793

Notes:

- 1) Target capital equals 4 mos of next year's operating expenses, including depreciation, plus 100% of debt.
- 2) PSC formula = O&M expense + taxes + interest on long term debt ÷ 365 to get expense per day. Then Unrestricted Cash ÷ expense per day
- 3) Moody's Formula = [(Unrestricted Cash + Liquid Investments) * 365 days] ÷ Total O&M Expenses less Depreciation
- 4) S&P Formula = [(Unrestricted Cash + Liquid Investments) * 365 days] ÷ Total O&M Expenses less Depreciation; include designated reserve funds: ERFs, RSFs, etc

Rate of Return										
Average Net Investment Rate Base (NIRB)	7,257,876	8,154,554	8,819,470	9,593,198	10,412,992	10,942,771	11,547,452	12,833,645	13,150,670	13,609,100
Net Operating Income	(21,234)	(498)	58,855	95,724	136,041	186,240	251,117	315,108	384,355	487,269
ROR	-0.29%	-0.01%	0.67%	1.00%	1.31%	1.70%	2.17%	2.46%	2.92%	3.58%

Cost Recovery										
Operating Revenues	659,337	721,974	830,270	913,297	1,004,627	1,105,090	1,215,599	1,337,158	1,470,874	1,617,962
Operating Expenses incl. Depr & Amortization	680,571	722,472	771,415	817,573	868,586	918,849	964,481	1,022,050	1,086,519	1,130,692
Cost Recovery incl. Depr.	0.97	1.00	1.08	1.12	1.16	1.20	1.26	1.31	1.35	1.43
Cost Recovery w/o Depr.	1.31	1.41	1.59	1.71	1.85	1.99	2.15	2.32	2.50	2.69

Notes:

This operating ratio indicates whether operating revenues (mostly charges to customers) were sufficient to cover operations and capital (in the form of depreciation) for the utility in the fiscal year. A ratio of less than 1 could be a sign of financial concern. In general, this ratio should be higher than 1 to accommodate future capital investments.

Leverage										
Total Long-Term Debt	2,105,000	3,170,000	4,045,000	5,045,000	6,110,000	6,930,000	7,830,000	9,450,000	10,130,000	10,960,000
Total Net Assets	7,257,876	8,154,554	8,819,470	9,593,198	10,412,992	10,942,771	11,547,452	12,833,645	13,150,670	13,609,100
Debt-to Equity Ratio	0.29	0.39	0.46	0.53	0.59	0.63	0.68	0.74	0.77	0.81

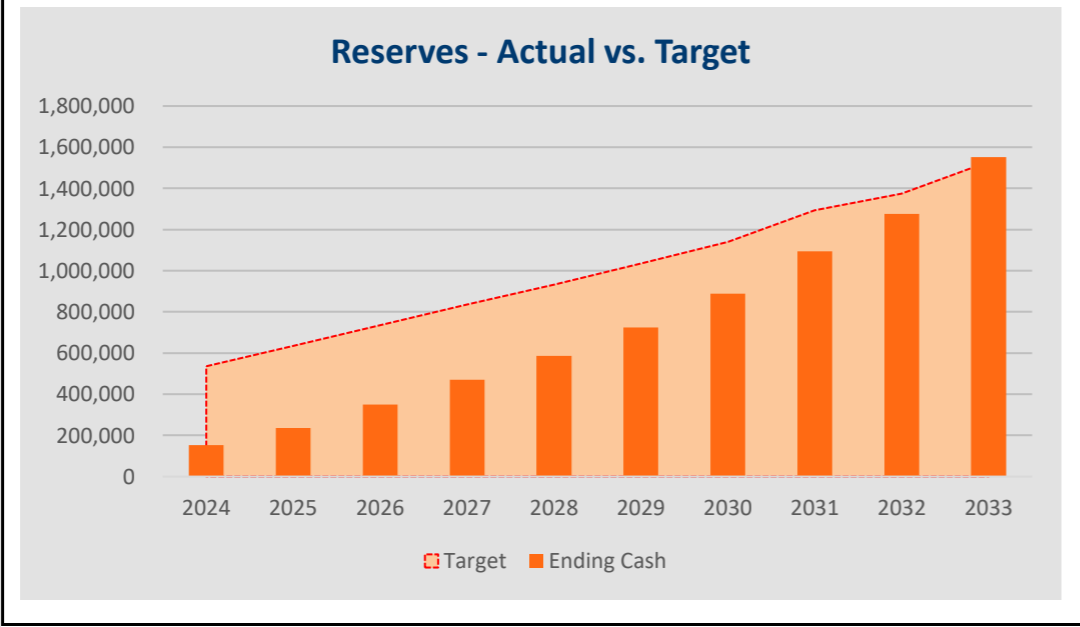
Notes:

This indicator measures the existing level of leveraging of assets, and is used by funders and rating agencies to evaluate the risk of providing additional loans to the utility. The ratio indicates the amount of long-term debt that exists for every \$1 of assets (fund equity). A utility with a ratio > 1 has more long-term debt than equity in the system's assets. There are no natural benchmarks for this indicator, and funders and bond rating agencies will assess this ratio in various ways. In general, the higher this ratio, the more likely the utility will be considered to be over-leveraged and the more difficult it will be for the utility to obtain additional loans. For this ratio, Net Assets are equal to the Net Investment Rate Base of the utility.

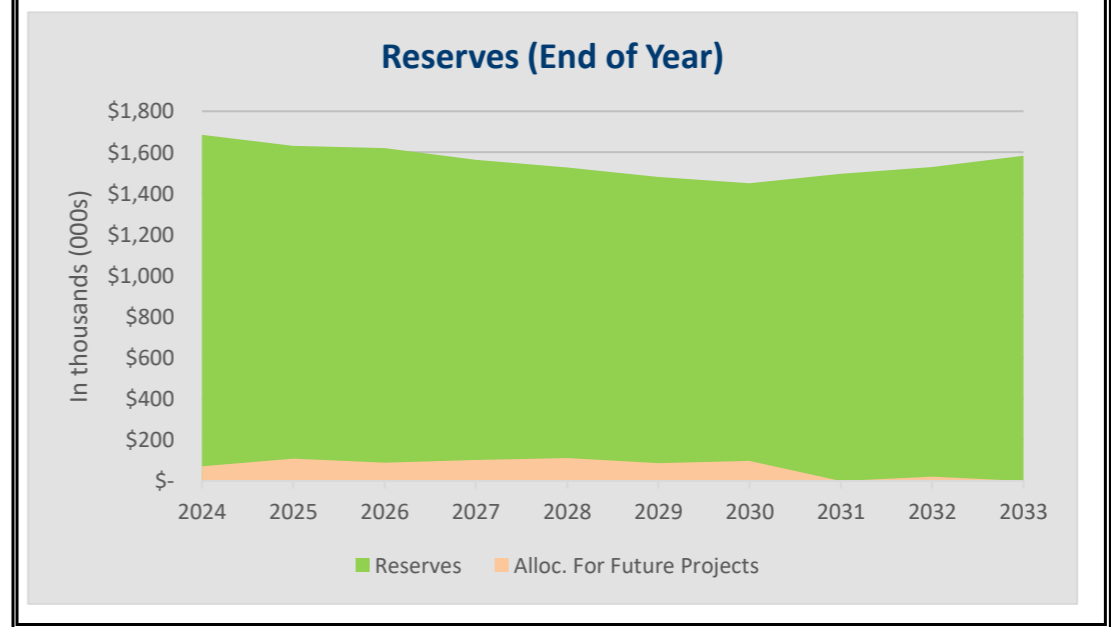
Table 35 Stormwater Utility Long-Range Planning Analysis

Village of Greendale, WI

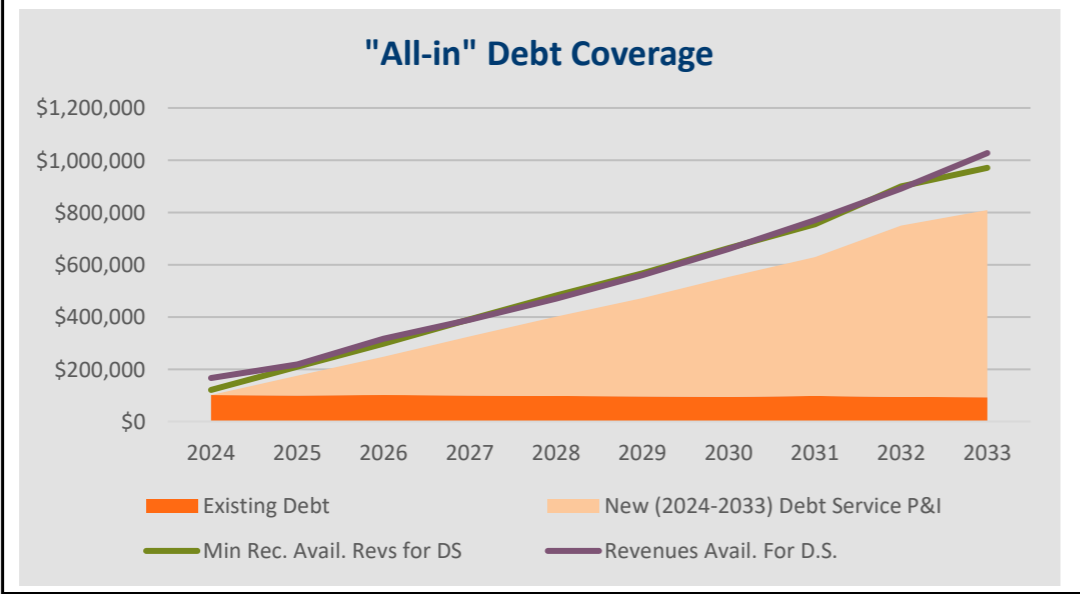
Are rates set to maintain adequate reserves?



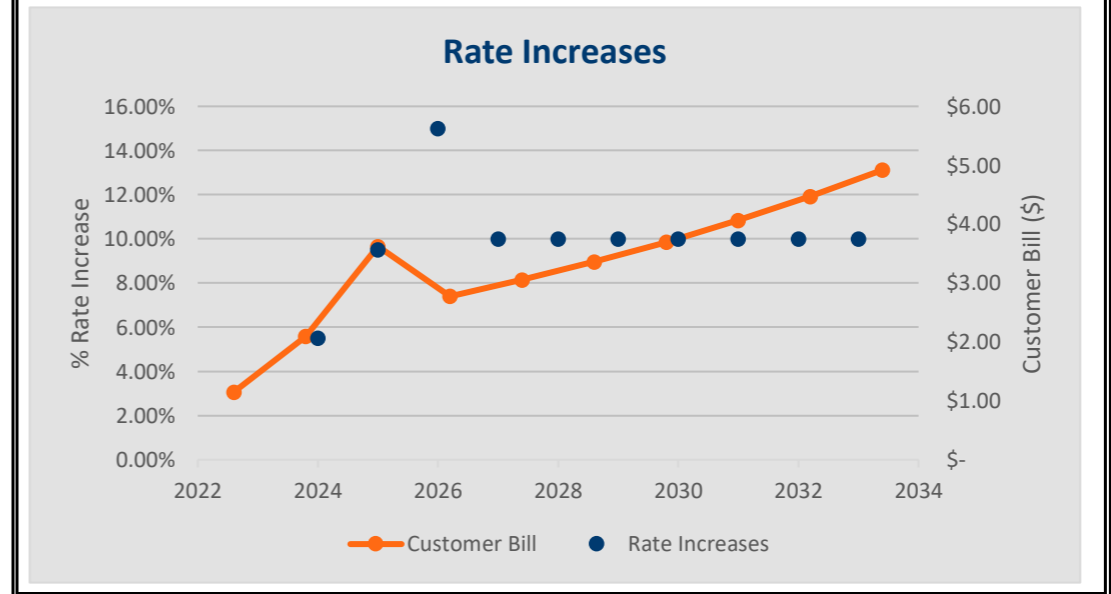
How much reserves are planned for future projects?



Are rates set to pay for financial obligations?



Rate Increases





2023 Financial Management Plan - Utilities

Section 7 — Rate Impact Analysis

Village of Greendale, WI

Table 36
Projected Impact of CIP on Typical Residential Utility Bill

Village of Greendale, WI

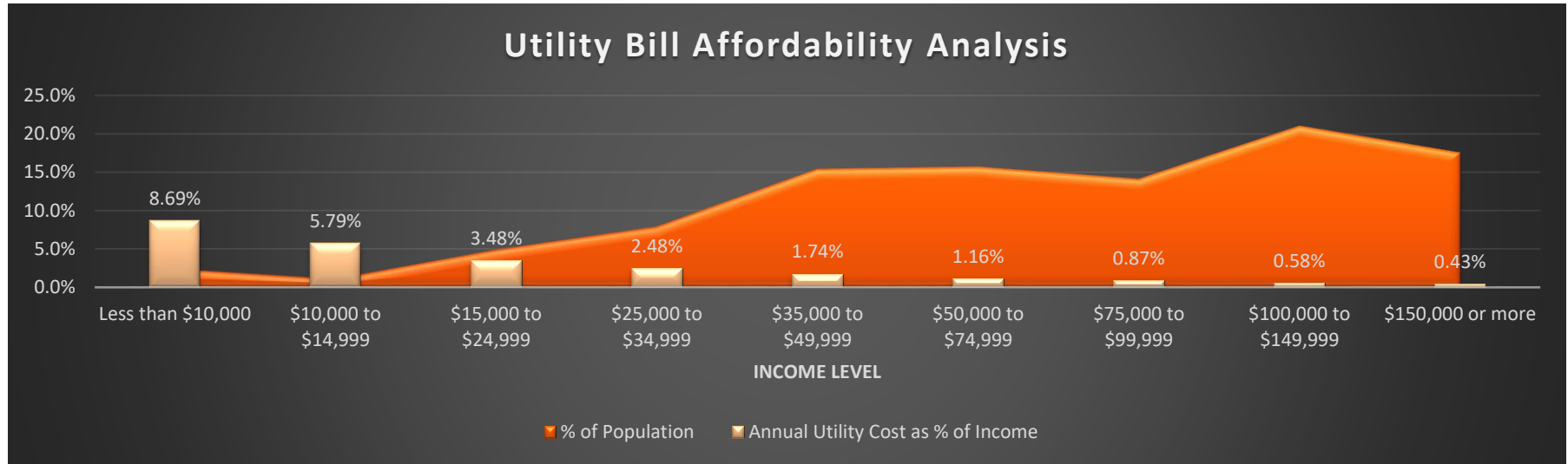
Year	Water					Sewer					Stormwater				Utility Bill (Annual)	Change Over Prior Year	% of MHI (71,786)	Year
	Increase	Water Vol. Charge ¹	Water User Charge ²	Utility Bill (Quarterly)	Change Over Prior Year	Increase	Sewer Vol. Charge ³	Sewer User Charge ³	Utility Bill (Quarterly)	Change Over Prior Year	Increase	Storm User Charge	Utility Bill (Quarterly)	Change Over Prior Year				
		Tiered	Serv. + PFP				1,000 Gal	Gen Service				Per ERU						
2023		4.74	40.83	\$ 97.71			3.76	24.51	\$ 69.63			20.90	\$ 20.90	\$ 752.96		1.05%	2023	
2024	0.00%	4.74	40.83	\$ 97.71	\$ -	3.50%	3.89	25.37	\$ 72.07	\$ 2.44	5.50%	22.05	\$ 22.05	\$ 767.31	\$ 14.35	1.07%	2024	
2025	21.87%	5.78	49.76	\$ 119.08	\$ 21.37	0.00%	3.89	25.37	\$ 72.07	\$ -	9.50%	24.14	\$ 24.14	\$ 861.17	\$ 93.87	1.20%	2025	
2026	0.00%	5.78	49.76	\$ 119.08	\$ -	3.50%	4.03	26.26	\$ 74.59	\$ 2.52	15.00%	27.77	\$ 27.77	\$ 885.75	\$ 24.58	1.23%	2026	
2027	0.00%	5.78	49.76	\$ 119.08	\$ -	0.00%	4.03	26.26	\$ 74.59	\$ -	10.00%	30.54	\$ 30.54	\$ 896.85	\$ 11.11	1.25%	2027	
2028	3.00%	5.95	51.25	\$ 122.65	\$ 3.57	3.50%	4.17	27.17	\$ 77.20	\$ 2.61	10.00%	33.60	\$ 33.60	\$ 933.80	\$ 36.95	1.30%	2028	
2029	3.00%	6.13	52.79	\$ 126.33	\$ 3.68	0.00%	4.17	27.17	\$ 77.20	\$ -	10.00%	36.96	\$ 36.96	\$ 961.96	\$ 28.16	1.34%	2029	
2030	0.00%	6.13	52.79	\$ 126.33	\$ -	3.50%	4.31	28.13	\$ 79.90	\$ 2.70	10.00%	40.65	\$ 40.65	\$ 987.55	\$ 25.59	1.38%	2030	
2031	0.00%	6.13	52.79	\$ 126.33	\$ -	0.00%	4.31	28.13	\$ 79.90	\$ -	10.00%	44.72	\$ 44.72	\$ 1,003.81	\$ 16.26	1.40%	2031	
2032	0.00%	6.13	52.79	\$ 126.33	\$ -	3.50%	4.47	29.11	\$ 82.70	\$ 2.80	10.00%	49.19	\$ 49.19	\$ 1,032.88	\$ 29.07	1.44%	2032	
2033	0.00%	6.13	52.79	\$ 126.33	\$ -	3.50%	4.62	30.13	\$ 85.59	\$ 2.89	10.00%	54.11	\$ 54.11	\$ 1,064.14	\$ 31.25	1.48%	2033	
Total Change over planning period					\$ 28.62						\$ 15.96					\$ 33.21	\$ 311.18	

- Notes:**
1. Current water volumetric rate is \$4.74 per kgal for first 30 kgal per quarter.
 2. The water user charges include a quarterly service charge of \$21.02 plus a public fire protection charge of \$19.80 for a 5/8 inch meter.
 3. The current Sewer volumetric rate is \$2.88/kgal for MMSD charges plus \$0.88/kgal for local charges. Quarterly service charge is \$12.51 for MMSD plus \$12.00 for local for 5/8 inch meter.
 4. The usage is assumed to be 12,000 Gallons per quarter.
 5. Stormwater charge is a flat quarterly charge assessed per Residential Equivalent Unit (REU) at \$20.90 per REU per quarter. Average residential bill is assumed at 1 REU.

Table 37

Projected Impact of CIP on Typical Residential Utility Bill - Affordability

Village of Greendale, WI



Notes:

- 1) Utility Cost taken as a 5-year average of water, wastewater, and stormwater bills for an average (5/8"; 3,250 gal./mo.) Residential User.
- 2) City Income Level from U.S. Census Bureau's American Community Survey.
- 3) 8.4% of residential customers are estimated to have less than \$25,000 of income. These households will have spent more than 5.99% of their income under the 4-year average for this plan.