



**2020 BUDGET**

**Approved and Adopted**

**November 14<sup>th</sup>, 2019**

**Village President Ernie S. Rossi**

**Trustee Guadalupe Berrios**

**Trustee Patricia Black**

**Trustee Alicia Gasser**

**Trustee Kenneth Hinkle**

**Trustee Brian Johnson**

**Trustee Laura Rude – Finance Chair**

**Village Administrator Christophe E. Jenkins**

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## Our Mission

*"The Village of Elmwood Park is committed to providing a high standard of living to all residents by offering quality municipal services along with creating a safe, healthy, and active environment in a park-like setting".*

## Our Values

Value #1 : "A Strong Sense of Community"

*"Elmwood Park prides itself on our "small-town" feel by providing opportunities for maintaining and encouraging this atmosphere."*

Value #2 : "A Safe and Healthy Community"

*"Elmwood Park upholds the safety and health of our residents as the primary necessity of local government."*

Value #3 : "A Park-like Atmosphere"

*"From our founding, Elmwood Park's natural beauty have always been coveted. The Village commits to expanding this founding principle."*

Value #4 : "Strong Infrastructure"

*"Elmwood Park strives to maintain and improve our existing infrastructure in order to best serve both visitors and residents alike."*

Value #5 : "Fiscally Responsible Community for Both Residents and Government"

*"Elmwood Park has always held true to the principle of local-control, equaling better value. We will continue to put in place actions that will not only best serve the community as a whole, but will ultimately continue to make the Village the most tax-affordable municipality in Racine County."*

## Administrative Summary

To Village President Ernie S. Rossi and the Village Board of Trustees,

It is my privilege to present you the Village of Elmwood Park Budget for the Fiscal Year beginning January 1, 2020. The 2020 Budget reflects the Village's ongoing mission of,

**“...providing a high standard of living to all residents by offering quality municipal services along with creating a safe, healthy, and active environment in a park-like setting”.**

The budget is balanced and meets the parameters of the financial policies and guidelines set forth by the Village Board.

### 2019 Challenges & Achievements

The Village's 2018 property tax levy (payable in 2019) did not increase compared to the prior year, while state shared revenues at \$23,531.33 decreased slightly. Budgeted revenues from renting Building #2 and half of Building #4 never came to fruition during the year, which resulted in a loss of \$54,000 in budgeted revenue. Finally, overall utilities for the Taylor Complex increased, primarily due to the water utility increase of \$200 per building per quarter levied on the property. Despite these constraints, the Village maintained a high level of services to its residents while carrying out numerous projects and initiatives aimed at accomplishing our broader goals.

In May of this year, the Village Board adopted an overarching Strategic Plan to lead the village. The Values, represented in this plan, were used as the blueprint for the financial and policy decisions implemented during the coming fiscal year.

Within this plan, action items were set as follows to be accomplished over the next 5 years:

- **At least 1 Village Newsletter per Year**
- **New Taylor Complex Signage and Village Way-Finding Signs**
- **Values Posters, Certification Cards, Business Cards**
- **Establish an Annual Beautification Award**
- **Village-wide Engineering Plans**
- Mill & Overlay and Reconstruction of: Oak Tree Ln, E & S Elmwood, and Elm Tree Ct
- **Village-wide LED Light Conversion** (to be offset by Grant Award)
- Taylor Complex Furnace Replacement (At least 1 per Year)
- Building #2 Plumbing Updating
- Building #3 Roof Updating
- **Beebe School Water-Sealing and Tuckpointing**

The items in **GREEN** have already been accomplished since May of this year. The Village Board can be proud of having accomplished so many items thus far, and are on a path, with this budget to continue.

In addition to the Strategic Planning goals above, the Village began to complete basic road maintenance projects in-house as opposed to contracting out, providing savings to the Village while continuing to care for our infrastructure. We also created a “Hall Sales Representative” position to incentivize a dedicated staff member to grow our annual sales revenue collected from renting out our Village Hall.



This year we also began highlighting village staff and residents when they went “above and beyond” in their efforts to help align our village with our newly adopted Values. A monthly award is given to those who exemplify these efforts, and we hope to continue to set an example for those throughout the community.

We can also be proud of increased publicity and opportunities provided for the Village to stay connected. Between the newsletter, email and social media communications, invitations to attend Board meetings, and our wonderful events – we have continually seen an increase in attendance and participation between residents and their community.

Overall, the Village made outstanding strides in 2019 to enhance a sense of community, uphold a safe and healthy way of living, grow our park-like atmosphere, maintain our infrastructure, and do so while maintaining efficient and effective day-to-day services. It was done with a net decrease to property taxes and aids, and without incurring debt.



## 2020 Priorities & Issues

The 2020 budget reflects an overall increase in net income when looking at revenues to expenditures compared to the 2019 budget, primarily due to extensive conservative planning for public works over the next year and increased revenues derived from permits, rentals, and interest earned. This net income will in turn, be reinvested, as is cited later in this document.

With respect to revenues, the budget includes a .11% increase, \$224, to the Village’s property tax levy as well as a 4% increase to intergovernmental revenues. Licenses and Permit revenue is expected to grow 36% compared to 2019. Rental income and charges for services remain level, while Interest income rises.

In terms of expenditures, Utilities are budgeted higher this year to account for increases seen in 2019. Some of these costs should be offset by the tenants in the Taylor Complex paying more towards these items. Payroll costs for the Hall Sales Rep and Openers/Closers of the Hall are now covered completely by the income received from Hall Rentals. 2020 will see us in an active election year, with two Spring and two Fall elections to prepare for. An increase in budgeted amounts to account for training and carrying out these elections have been reflected. With the contracted rates for recycling rising, an increase was placed in this line item. And finally, approved in 2019, an increase to the signage line item is shown to reflect the costs for construction and installation of the new village and Complex signage showcasing our logo and brand for all who visit our community. Even with these costs, Public Works shows a 19% decrease in expenses.

### **Budget Highlights – General Fund**

- .11% revenue increase, \$224, to the village-portion of the property tax levy, which is the allowable amount under state law based on net new construction in the Village in 2018
- 4% revenue increase in Intergovernmental Revenues received from the State
- 36% revenue increase in Licenses and Permits due to increased construction environment and Village policing
- 150% revenue increase in interest income from LGIP investments
- 89% expense increase in Election Wages and Expenses to account for 4-election year
- 60% expense increase in Printing, Publications, and Marketing to account for increased newsletters and communications to residents
- 76% expense increase in Utilities for the Taylor Complex due to rising costs
- 18% expense decrease in Office Supplies due to more accurate accounting of actual costs
- 3% expense increase to Fire Dept and Dispatch (per contract)
- 86% expense increase in Recycling Expenses due to village contractor raising rates
- 19% expense decrease in overall Public Works spending due to in-housing work and budgeted LED conversion savings

### **Budget Highlights – Capital Improvement Plan**

- \$20,000 for Two Furnace replacements within the Taylor Complex
- \$8,000 for village-wide wayfinding signs and signage for Taylor Complex
- \$6,000 for continual patching and resurfacing of poor areas of village streets
- Continual discussion on means to begin mill, overlay, and reconstruction work on: Oak Tree Ln, E & S Elmwood, and Elm Tree Ct

## Budget Highlights – Investments

- For the first time since its creation in June 2016, investing \$5,000 into the LGIP Replacement Lift Station Account (currently at ~\$3,500)
- In the spirit of saving for the future, investing \$20,000 into LGIP Savings Account (currently at ~\$170,000)
- An inaugural investment of \$500 into the village’s new Tree Surety Account with our local bank to spur the new program for resident use in 2020

The Assessed Value of the entire village for 2020 is \$39,766,400.00. The allowable tax levy determined by the State of Wisconsin is set at: \$116,975.00, plus a debt obligation payment of \$77,743.00. This makes the total tax levy for the municipality \$194,718.00. Dividing this levy amongst the assessed value of the Village places the Village of Elmwood Park tax rate at 4.89% per \$1,000 of assessed value. This is a .01% decrease from the prior year’s rate.

In closing, the proposed 2020 budget effectively supports the Village of Elmwood Park’s overarching priorities. The budget allows the village to continue to provide essential services at a low tax rate for the residents of Elmwood Park. The budget would not be possible without the efforts of staff, Finance Chair Laura Rude; and Village President Ernie Rossi and Board.

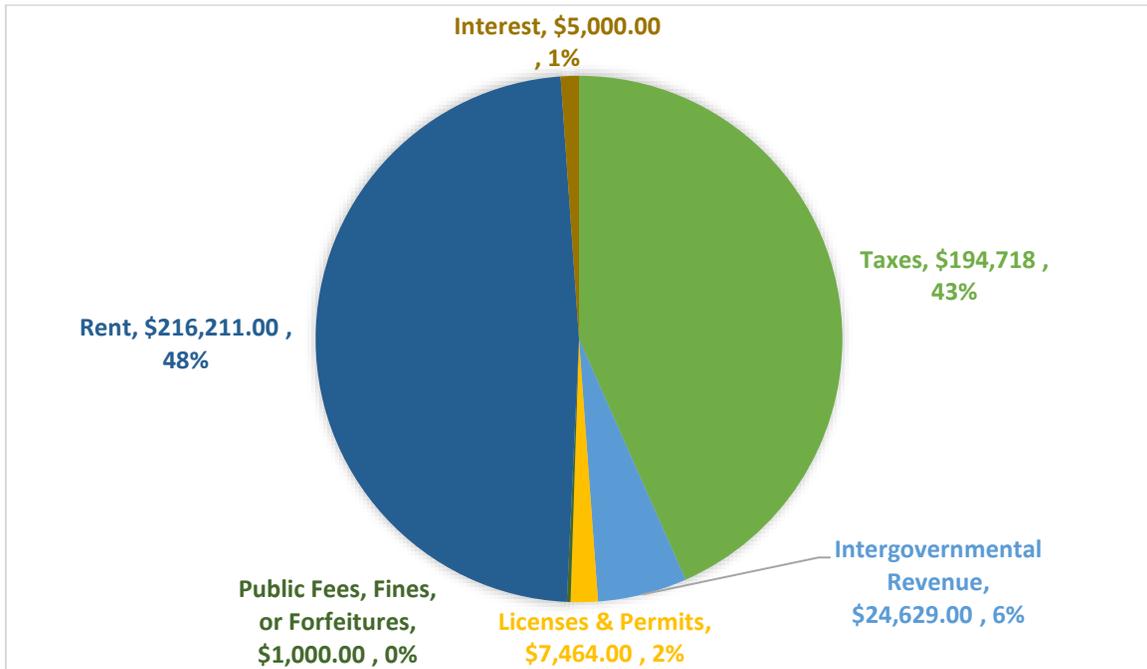
Respectfully submitted,



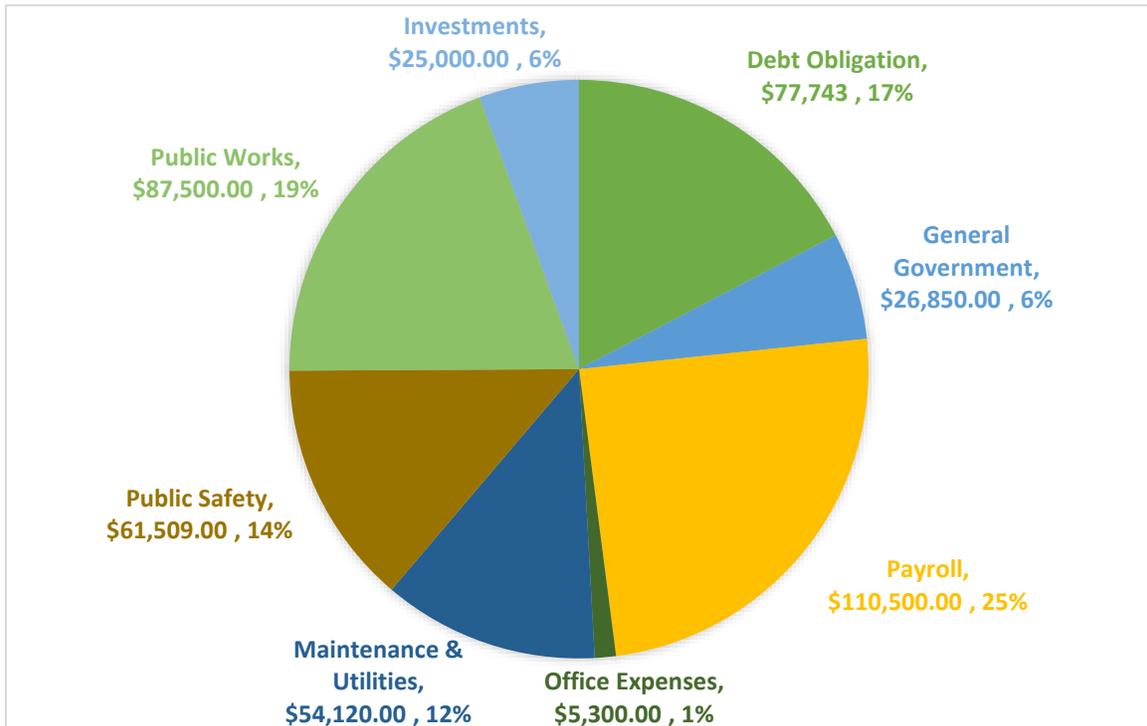
Christophe E. Jenkins

Village Administrator, Clerk, and Treasurer

## Revenue Overview



## Expense Overview



**NOTICE OF PUBLIC HEARING AND VILLAGE BOARD MEETING  
VILLAGE OF ELMWOOD PARK, RACINE COUNTY, WI**

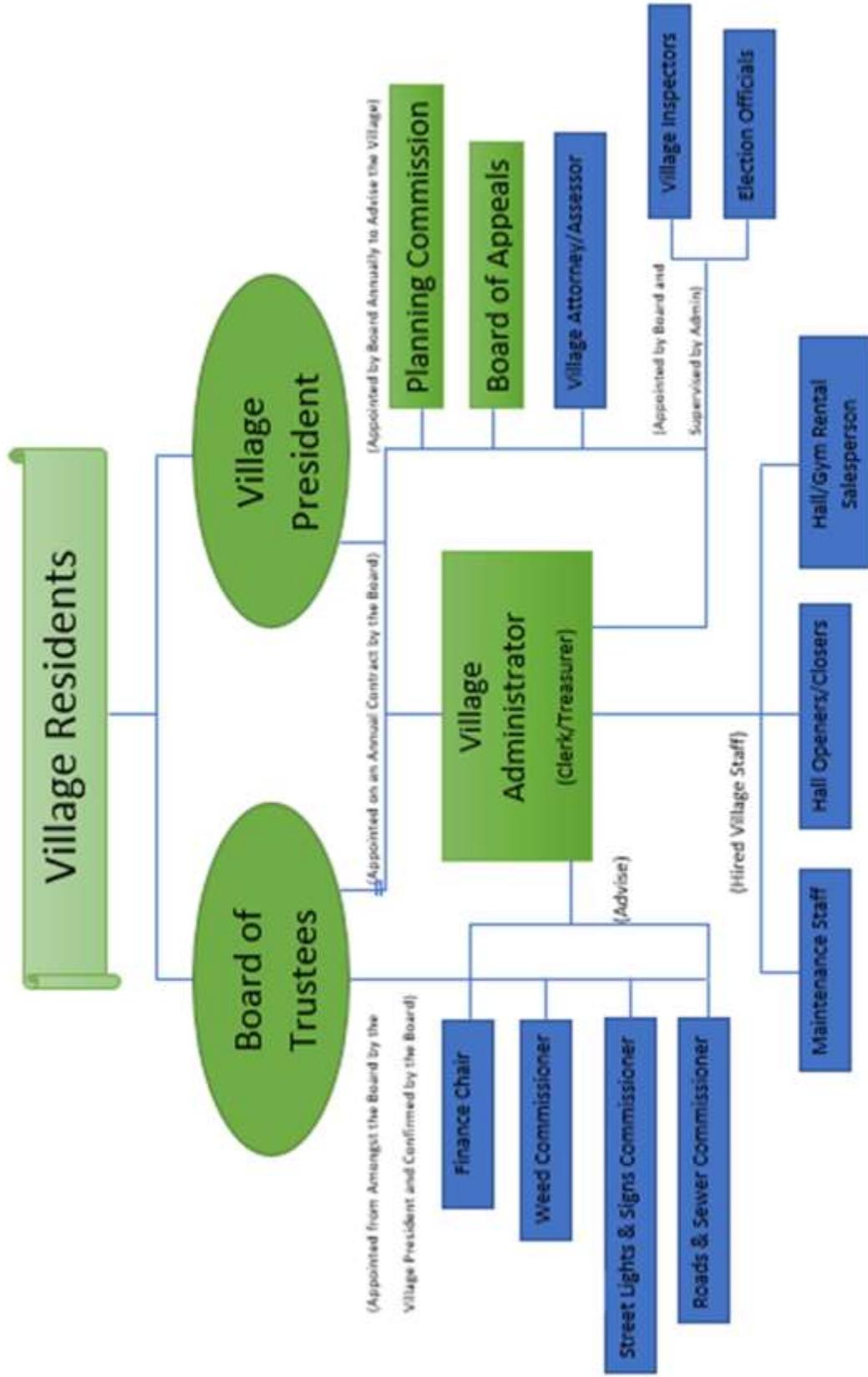
NOTICE IS HEREBY GIVEN that on Thursday, November 14th, 2019 at 6:30 p.m. at the Village Hall, 3131 Taylor Avenue, Building 3, Racine, WI, a public hearing on the proposed budget for 2020, will be held.

NOTICE IS FUTURE GIVEN that on Thursday, November 14th, 2019 at 6:30 p.m. a Village Board Meeting will be held to approve the 2020 budget pursuant to Section 61.34(4) if the Wisconsin State Statutes.

The proposed budget in detail is available for inspection at the Village Administrator's office from 10am to 6pm Tuesdays and Thursdays by appointment. The following is a summary of the proposed 2020 budget.

<b>PROPOSED 2020 BUDGET FOR THE VILLAGE OF ELMWOOD PARK</b>				
<b>RACINE COUNTY, WI</b>	<b>Contemplated</b>	<b>2019</b>	<b>2020</b>	<b>%</b>
<b>REVENUES:</b>	<b>12/31/2019</b>	<b>Budget</b>	<b>Budget</b>	<b>Change</b>
Taxes	\$194,494.00	\$194,494.00	\$194,718.00	0%
Intergovernmental Revenue	\$23,726.00	\$23,611.78	\$24,629.00	4%
Licenses & Permits	\$5,500.00	\$5,475.00	\$7,464.00	27%
Public Charges, Fines & Forfeits	\$1,000.00	\$1,100.00	\$1,000.00	-10%
Rental Revenue	\$150,000.00	\$217,190.00	\$216,211.00	0%
Other	\$3,000.00	\$2,000.00	\$5,000.00	60%
<b>TOTAL REVENUES:</b>	<b>\$377,720.00</b>	<b>\$443,870.78</b>	<b>\$449,022.00</b>	<b>1%</b>
	<b>Contemplated</b>	<b>2019</b>	<b>2020</b>	<b>%</b>
<b>EXPENDITURES:</b>	<b>12/31/2019</b>	<b>Budget</b>	<b>Budget</b>	<b>Change</b>
Debt Service	\$77,743.00	\$77,743.00	\$77,743.00	0%
General Government	\$20,685.00	\$23,410.00	\$26,850.00	13%
Payroll Expenses	\$95,000.00	\$102,650.00	\$110,500.00	7%
Office Expenses	\$5,000.00	\$6,425.00	\$5,300.00	-21%
Maintenance & Utilities	\$40,000.00	\$62,614.00	\$54,120.00	-16%
Public Safety	\$56,000.00	\$60,628.00	\$61,509.00	1%
Public Works	\$70,000.00	\$108,686.00	\$87,500.00	-24%
Investments	\$0	\$0.00	\$25,500.00	100%
<b>TOTAL EXPENDITURES:</b>	<b>\$364,428</b>	<b>\$442,156.00</b>	<b>\$449,022.00</b>	<b>2%</b>
Sub-Total			\$0.00	
Budget Surplus 2017 (Audited)			\$24,990.00	
Budget Surplus 2018 (Audited)			(\$5,196.00)	
<b>Net:</b>			\$0.00	

Christophe E. Jenkins  
Village Administrator/Clerk/Treasurer  
Village of Elmwood Park  
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# REVENUES

## Intergovernmental Revenue

Revenues received from the State of WI per intergovernmental aid are virtually identical to last year. The average amount of Fire Due aid has gradually increased over the past few years bringing the budgeted amount up by 8%. The Local Transportation Aid also rose by 15% due to additional State funding in the 2020 biannual State budget. Due to these additions, the total Intergovernmental Revenues has increased by 4%.

INCOME	2020	% Change	2019 Budgeted	2019 6 Mo	2018 Actual
Intergovernmental Revenue					
Computer Aid	\$28.00	0%	\$28.00	\$0.00	\$28.41
Fire Dues	\$1,800.00	8%	\$1,660.00	\$0.00	\$0.00
Local Transportation Aid	\$6,731.00	15%	\$5,853.05	\$1,463.26	\$5,920.96
Recycling Grant	\$2,780.00	0%	\$2,780.00	\$2,780.00	\$2,779.41
Personal Property Aid	\$540.00	0%	\$540.28	\$540.28	N/A
State Shared Revenues	\$12,750.00	0%	\$12,750.45	\$2,003.54	\$15,059.16
<b>Total Intergovernmental Revenue</b>	<b>\$24,629.00</b>	<b>4%</b>	<b>\$23,611.78</b>	<b>\$6,787.08</b>	<b>\$23,787.94</b>

## Licenses and Permits

The increased construction environment and active village policing has risen the amount of income generated from Permits and were also budgeted based on previous years' actuals. The State restructured the allotment of Franchise/Cable Fees, lowering the amount collected from Franchises from 3% to 2.5%. In return, the State gave additional aid in the form of a "Video Service Aid". This totals to a net +\$214.00.

INCOME	2020	% Change	2019 Budgeted	2019 6 Mo	2018 Actual
Licenses and Permits					
Building Permits	\$2,000.00	100%	\$1,000.00	\$1,048.00	\$159.05
Electrical Permits	\$500.00	150%	\$200.00	\$488.00	\$337.20
Franchise/Cable Fees	\$2,905.00	-17%	\$3,500.00	\$2,149.53	\$4,854.43
Video Service Aid	\$809.00	N/A	N/A	N/A	N/A
Plumbing Permits	\$500.00	1900%	\$25.00	\$498.00	\$107.00
Dog License Fees	\$750.00	0%	\$750.00	\$724.00	\$981.22
<b>Total Licenses and Permits</b>	<b>\$7,464.00</b>	<b>36%</b>	<b>\$5,475.00</b>	<b>\$4,907.53</b>	<b>\$6,438.90</b>

## Rental Income

As of this year, all tenants were renewed for new one-year leases, outside of the tenants in Building #5 who are in the middle of a 5-year contract. The renewals in Building #1 all took on both a 3% increase in monthly rent, as well as an increase to utilities contributions. Building #4A's tenants were previously paying one lump sum per month – in their new contract their monthly amount was split between rent and utilities to be in line with other tenants. Building #5 tenant remains the same, per their contract, and Beebe School and Cell Tower tenant's increase per their contractual agreements. Our budget plans on seeing tenants placed into the vacant spaces of Building #2 and Building #4B. Finally, Gym and Hall Rentals reflect this years' actuals – keeping in mind that the Hall Rental goal was raised from 2018 and is on track to be met in 2019.

<b>INCOME</b>	<b>2020</b>	<b>% Change</b>	<b>2019 Budgeted</b>	<b>2019 6 Mo</b>	<b>2018 Actual</b>
Rental Income					
3554 Taylor Ave, BB	<b>\$45,894.00</b>	<b>6%</b>	\$43,260.00	\$11,139.45	\$43,908.90
Bldg. 1					
Rent	<b>\$20,556.00</b>	<b>28%</b>	\$16,000.00	\$9,925.00	\$20,464.20
Utilities	<b>\$2,400.00</b>	<b>33%</b>	\$1,800.00	\$875.00	\$1,225.00
Bldg. 2	\$36,000.00	<b>0%</b>	\$36,000.00	\$0.00	\$19,776.00
Bldg. 3					
Gym Rental	<b>\$1,000.00</b>	<b>-86%</b>	\$7,000.00	\$150.00	\$12,965.50
Hall Rental	\$20,000	<b>0%</b>	\$20,000	\$9,380.00	\$26,437.50
Bldg. 4A					
Rent	<b>\$14,400</b>	<b>-20%</b>	\$18,000	\$9,282.91	\$12,483.39
Utilities	\$3,000.00	<b>0%</b>	\$3,000.00	\$0.00	\$1,795.00
Bldg 4B					
Rent	\$18,000	<b>0%</b>	\$18,000	N/A	N/A
Utilities	\$3,000.00	<b>0%</b>	\$3,000.00	N/A	N/A
Bldg 5					
Rent	\$36,000.00	<b>0%</b>	\$36,000.00	\$18,000.00	\$13,500.00
Cell Tower Rent	<b>\$15,961.00</b>	<b>5%</b>	\$15,130.00	\$7,947.80	\$16,896.44
<b>Total Rental Income</b>	<b>\$216,211</b>	<b>0%</b>	<b>\$217,190</b>	<b>\$66,700.16</b>	<b>\$169,451.93</b>

**Public Charges for Services, Tax Revenue, and Interest**

Public Charges for Services virtually remains the same as prior years, while the General Property Tax Levy rose .11% per State statutorily allowed levels. Interest Income gained from our account balances with LGIP have grown significantly. We anticipate continued growth in this area and is reflected as such.

<b>INCOME</b>		<b>2020</b>	<b>% Change</b>	<b>2019 Budgeted</b>	<b>2019 6 Mo</b>	<b>2018 Actual</b>
Public Charges for Services						
Addition Property Liens		\$0.00	-100%	\$100.00	\$0.00	\$0.00
Fines, Forfeits and Penalties		\$1,000.00	0%	\$1,000.00	\$798.32	\$1,406.32
<b>Total Public Charges for Services</b>		<b>\$1,000.00</b>	<b>-9%</b>	<b>\$1,100.00</b>	<b>\$798.32</b>	<b>\$1,406.32</b>
Tax Revenue - VEP						
General Property Taxes - VOE		\$194,718.00	0%	\$194,494.00	\$194,494.00	\$194,952.00
Lottery Tax Collection		\$0	0%	\$0	\$7,750.96	\$0.00
<b>Total Tax Revenue - VEP</b>		<b>\$194,718.00</b>	<b>0%</b>	<b>\$194,494.00</b>	<b>\$202,244.96</b>	<b>\$194,952.00</b>
Interest Income		\$5,000.00	150%	\$2,000.00	\$2,093.09	\$2,771.89

## TOTAL REVENUES

INCOME	2020	% Change	2019 Budgeted	2019 6 Mo	2018 Actual
Intergovernmental Revenue					
Computer Aid	\$28.00	0%	\$28.00	\$0.00	\$28.41
Fire Dues	\$1,800.00	8%	\$1,660.00	\$0.00	\$0.00
Local Transportation Aid	\$6,731.00	15%	\$5,853.05	\$1,463.26	\$5,920.96
Recycling Grant	\$2,780.00	0%	\$2,780.00	\$2,780.00	\$2,779.41
Personal Property Aid	\$540.00	0%	\$540.28	\$540.28	N/A
State Shared Revenues	\$12,750.00	0%	\$12,750.45	\$2,003.54	\$15,059.16
<b>Total Intergovernmental Revenue</b>	<b>\$24,629.00</b>	<b>4%</b>	<b>\$23,611.78</b>	<b>\$6,787.08</b>	<b>\$23,787.94</b>
Licenses and Permits					
Building Permits	\$2,000.00	100%	\$1,000.00	\$1,048.00	\$159.05
Electrical Permits	\$500.00	150%	\$200.00	\$488.00	\$337.20
Franchise/Cable Fees	\$2,905.00	-17%	\$3,500.00	\$2,149.53	\$4,854.43
Video Service Aid	\$809.00	N/A	N/A	N/A	N/A
Plumbing Permits	\$500.00	1900%	\$25.00	\$498.00	\$107.00
Dog License Fees	\$750.00	0%	\$750.00	\$724.00	\$981.22
<b>Total Licenses and Permits</b>	<b>\$7,464.00</b>	<b>36%</b>	<b>\$5,475.00</b>	<b>\$4,907.53</b>	<b>\$6,438.90</b>
Rental Income					
3554 Taylor Ave, BB					
Bldg. 1					
Rent	\$20,556.00	28%	\$16,000.00	\$9,925.00	\$20,464.20
Utilities	\$2,400.00	33%	\$1,800.00	\$875.00	\$1,225.00
Bldg. 2	\$36,000.00	0%	\$36,000.00	\$0.00	\$19,776.00
Bldg. 3					
Gym Rental	\$1,000.00	-86%	\$7,000.00	\$150.00	\$12,965.50
Hall Rental	\$20,000	0%	\$20,000	\$9,380.00	\$26,437.50
Bldg. 4A					
Rent	\$14,400	-20%	\$18,000	\$9,282.91	\$12,483.39
Utilities	\$3,000.00	0%	\$3,000.00	\$0.00	\$1,795.00
Bldg 4B					
Rent	\$18,000	0%	\$18,000	N/A	N/A
Utilities	\$3,000.00	0%	\$3,000.00	N/A	N/A
Bldg 5					
Rent	\$36,000.00	0%	\$36,000.00	\$18,000.00	\$13,500.00
Cell Tower Rent	\$15,961.00	5%	\$15,130.00	\$7,947.80	\$16,896.44
<b>Total Rental Income</b>	<b>\$216,211</b>	<b>0%</b>	<b>\$217,190</b>	<b>\$66,700.16</b>	<b>\$169,451.93</b>
Public Charges for Services					
Addition Property Liens	\$0.00	-100%	\$100.00	\$0.00	\$0.00
Fines, Forfeits and Penalties	\$1,000.00	0%	\$1,000.00	\$798.32	\$1,406.32
<b>Total Public Charges for Services</b>	<b>\$1,000.00</b>	<b>-9%</b>	<b>\$1,100.00</b>	<b>\$798.32</b>	<b>\$1,406.32</b>
Tax Revenue - VEP					
General Property Taxes - VOE	\$194,718.00	0%	\$194,494.00	\$194,494.00	\$194,952.00
Lottery Tax Collection	\$0	0%	\$0	\$7,750.96	\$0.00
<b>Total Tax Revenue - VEP</b>	<b>\$194,718.00</b>	<b>0%</b>	<b>\$194,494.00</b>	<b>\$202,244.96</b>	<b>\$194,952.00</b>
Interest Income	\$5,000.00	150%	\$2,000.00	\$2,093.09	\$2,771.89
<b>TOTAL INCOME</b>	<b>\$449,022.00</b>	<b>1%</b>	<b>\$443,870.78</b>	<b>\$283,531.14</b>	<b>\$398,808.98</b>

# EXPENSES

## Debt Services Obligations

As annually budgeted, total Debt Obligation payments total \$77,742.84, with a higher portion going towards Principle over Interest. The 2020 Budget would complete year 6 of a total of 10 years owned to the loan (to be paid off in 2025). This original loan amount was implemented to pay for the purchase of the Taylor Complex property.

EXPENSES	2020	% Change	2019 Budgeted	2019 6 Mo	2018 Actual
Loan:					
Interest	\$15,449.00	-13%	\$17,659.98	\$17,659.98	\$19,831.65
Principle	\$62,294.00	4%	\$60,082.86	\$60,082.86	\$57,911.19
<b>Total Loan:</b>	<b>\$77,743.00</b>	<b>0%</b>	<b>\$77,742.84</b>	<b>\$77,742.84</b>	<b>\$77,742.84</b>

## General Government

Association Dues & Conventions saw an increase to properly budget our annual membership to the WI League of Municipalities – this was previously being expensed, but out of incorrect line items.

The Annual Audit and conduction/training of 4 upcoming elections in 2020 reflect actual costs. At the same time, City and Special Assessments are removed as this is not an expense statutorily required for a few more years.

Finally, a new line item, Events, was added to set aside some funding for the regular community events our Village puts on. This includes a celebration of Elmwood Park's 60<sup>th</sup> anniversary coming up June of 2020.

EXPENSES	2020	% Change	2019 Budgeted	2019 6 Mo	2018 Actual
General Government:					
Association Dues & Conventions	\$850.00	70%	\$500.00	\$0.00	\$384.95
Audit	\$4,000.00	5%	\$3,800.00	\$0.00	\$4,464.38
City Assessments	\$0.00	-100%	\$2,800.00	\$159.55	\$245.00
Election Wages & Expenses	\$7,900.00	89%	\$4,177.00	\$4,017.77	\$8,144.65
Events	\$1,500.00	N/A	N/A	N/A	N/A
Printing, Publications, & Marketing	\$1,600.00	60%	\$1,000.00	\$223.30	\$107.72
Property Insurance	\$11,000.00	0%	\$11,000.00	\$0.00	\$10,824.88
Special Assessments	\$0.00	-100%	\$133.00	\$0.00	\$715.85
<b>Total General Government:</b>	<b>\$26,850.00</b>	<b>15%</b>	<b>\$23,410.00</b>	<b>\$4,400.62</b>	<b>\$24,887.43</b>

## Payroll Expenses

Payroll expenses for the regular salaries of the Village – President, Trustees, Village Administrator/Clerk/Treasurer, Assessor, and Maintenance Workers; all remain the same. The Village Attorney is budgeted high for a 2<sup>nd</sup> year in a row if services are needed with pending litigation the Village may or may not find itself a part of.

New line items were created for the “Hall Salesperson” and “Inspectors”. The Hall Salesperson is a newly created position in 2019 based on a 10% commission – the expenses for this position, as well as the Hall Rental Open/Closers, are paid directly from revenue brought in from Hall/Gym Rentals. The Inspectors were previously being paid for their services but did not have a dedicated line item in our budget to reflect this. Their salaries are now budgeted for and are also covered directly per permit application (and fees) that are submitted to the village.

<b>EXPENSES</b>	<b>2020</b>	<b>% Change</b>	<b>2019 Budgeted</b>	<b>2019 6 Mo</b>	<b>2018 Actual</b>
Payroll Expenses:					
President	\$4,000.00	0%	\$4,000.00	\$2,155.56	\$4,000.00
Trustees	\$6,000.00	0%	\$6,000.00	\$2,883.44	\$5,780.56
Village Administrator/Clerk/Treasurer	\$40,000.00	0%	\$40,000.00	\$20,692.32	\$26,898.08
Assessor & Expenses	\$1,000.00	0%	\$1,000.00	\$250.00	\$1,000.00
Attorney	<b>\$30,000.00</b>	<b>7%</b>	\$28,000.00	\$7,050.00	\$11,532.21
Hall Salesperson	<b>\$2,000.00</b>	N/A	N/A	N/A	N/A
Hall Rental Open/Close	<b>\$3,000.00</b>	<b>-3%</b>	\$3,100.00	\$1,512.50	\$3,225.00
Inspectors	<b>\$4,000.00</b>	N/A	N/A	\$1,739.00	N/A
Maintenance Workers' Payroll	\$15,000.00	0%	\$15,000.00	\$6,232.67	\$13,706.02
Employer Portion of SS/Medicare	\$5,500.00	0%	\$5,550.00	\$2,794.76	\$3,732.87
Unemployment Insurance	\$0.00	0%	\$0.00	\$0.00	\$50.00
<b>Total Payroll Expenses:</b>	<b>\$110,500.00</b>	<b>8%</b>	<b>\$102,650.00</b>	<b>\$45,310.25</b>	<b>\$69,924.74</b>

**Office Supplies & Postage**

Office Supplies reflect an overall decrease in budgeted expenses due to more in-depth tracking of actual costs for software, equipment, etc. that the Village Administrator/Clerk/Treasurer uses on a day-to-day basis.

Postage was increased as costs for this line item continue to drive up nationwide, and the office sends out a larger volume of communications via the mail than in past years.

<b>EXPENSES</b>	<b>2020</b>	<b>% Change</b>	<b>2019 Budgeted</b>	<b>2019 6 Mo</b>	<b>2018 Actual</b>
Office Supplies & Postage:					
Flowers - Memorials	\$0.00	0%	\$175.00	\$0.00	\$90.00
Office Supplies	\$5,000.00	-17%	\$6,000.00	\$2,923.34	\$6,357.05
Postage	\$300.00	20%	\$250.00	\$260.00	\$190.34
Bank Service Fees	0	0%	0	\$25.00	\$148.86
<b>Total Office Supplies &amp; Postage:</b>	<b>\$5,300.00</b>	<b>-18%</b>	<b>\$6,425.00</b>	<b>\$3,208.34</b>	<b>\$6,786.25</b>

## **Maintenance Expenses**

The 2020 Maintenance Budget sets forward the “plan of action” adopted in the 2019 Strategic Plan to begin to address needed updates for the Taylor Complex and the Beebe School Building.

The primary concern of water-sealing and tuckpointing required to be addressed in Beebe School was expensed and completed in 2019. This now gives the village some financial “breathing room” unless an unforeseen circumstance presents itself in 2020.

At the Taylor Complex, initially 2020 was to begin the first of a total of 10 furnace replacements to be completed over the next 10 years (completing and budgeting for one at a time). In this budget, we were fortunate enough to dedicate double the amount of funding required for this project (\$20,000), and instead 2 furnaces shall be replaced at the Complex – whichever are deemed in poorest conditions by our contracted provider. An extra cushion of \$5,000 was placed to address maintenance items as they come up throughout the year, as well as basic toiletries and amenities we provide for our tenants.

Finally, Grounds Maintenance was budgeted per actuals for regular gas, equipment, and other needs used by our Maintenance crew throughout the year on the Taylor Complex grounds.

<b>EXPENSES</b>	<b>2020</b>	<b>% Change</b>	<b>2019 Budgeted</b>	<b>2019 6 Mo</b>	<b>2018 Actual</b>
Maintenance Expenses:					
3554 Taylor Ave - BB	<b>\$3,320.00</b>	<b>-61%</b>	\$8,438.00	\$1,373.58	\$3,179.72
Taylor Complex	<b>\$25,000.00</b>	<b>-26%</b>	\$33,886.00	\$16,868.22	\$37,069.13
Grounds Maintenance	<b>\$2,000.00</b>	<b>-71%</b>	\$6,789.67	\$985.87	\$8,270.31
<b>Total Maintenance Expenses:</b>	<b>\$30,320.00</b>	<b>-38%</b>	<b>\$49,113.67</b>	<b>\$19,227.67</b>	<b>\$48,519.16</b>

## Taylor Complex Utilities

Utilities overall see a large increase in costs primarily due to actuals being calculated for Gas and Electric, and the Racine Water Utility laying a \$200 per building, per quarter fee onto the municipality. In some cases, an increase in contributions from our tenants was asked for to counter some of these costs – but regardless, they are expenses we must take on in order to operate the Complex as a whole.

One point to remember – tenants who rent the entire building from the Village of Elmwood Park, as are the case in Buildings #2 and #5, assign their own names and responsibilities to the Utilities and are responsible for their costs.

<b>EXPENSES</b>	<b>2020</b>	<b>% Change</b>	<b>2019 Budgeted</b>	<b>2019 6 Mo</b>	<b>2018 Actual</b>
Utilities:					
Building 1A					
Water	\$2,000.00	300%	\$500.00	\$437.83	\$451.76
Gas/Electric	\$4,000.00	78%	\$2,250.00	\$1,934.70	\$2,472.08
Building 1B					
Gas/Electric	\$750.00	0%	\$750.00	\$416.74	\$962.30
Building 2					
ALL Utilities	\$0.00	0%	\$0.00	\$2,320.54	\$1,668.82
Building 3					
Water	\$2,000.00	567%	\$300.00	\$729.44	\$624.19
Gas/Electric	\$8,750.00	59%	\$5,500.00	\$4,252.87	\$5,225.72
Building 4A					
Gas/Electric	\$4,500.00	350%	\$1,000.00	\$2,264.96	\$1,332.26
Building 4B					
Water	\$800.00	300%	\$200.00	\$390.01	\$378.75
Gas/Electric	\$1,000.00	-67%	\$3,000.00	\$525.41	\$3,618.99
<b>Total Utilities:</b>	<b>\$23,800.00</b>	<b>76%</b>	<b>\$13,500.00</b>	<b>\$13,272.50</b>	<b>\$16,734.87</b>

## **Public Safety**

Expenses for Public Safety costs virtually remain the same, with the Humane Society's cost for Animal Control lowering by 64% due to the low number of dogs taken in by their organization over the previous year.

Fire Department & Dispatch services increased by their contractual 3%. The contract for these services is due for renewal in 2020, at which point the village will bid out to neighboring municipalities in the hopes of acquiring a better value and cost.

<b>EXPENSES</b>	<b>2020</b>	<b>% Change</b>	<b>2019 Budgeted</b>	<b>2019 6 Mo</b>	<b>2018 Actual</b>
Public Safety:					
Animal Control (Humane Soc)	<b>\$360.00</b>	<b>-64%</b>	\$1,000.00	\$415.10	\$270.97
Fire Department & Dispatch	<b>\$56,521.00</b>	<b>3%</b>	\$55,000.00	\$27,692.11	\$52,017.00
Police/Sheriff	\$3,000.00	0%	\$3,000.00	\$953.54	\$5,549.00
Public Health Services	\$1,628.00	0%	\$1,628.00	\$1,628.00	\$1,628.00
<b>Total Public Safety:</b>	<b>\$61,509.00</b>	<b>1%</b>	<b>\$60,628.00</b>	<b>\$30,688.75</b>	<b>\$59,464.97</b>

## Public Works

Garbage & Recycling expenses reflect actuals while also incorporating an increase to recycling rates placed onto the village by our contractor.

Road Maintenance sees a significant cut primarily due to the line item being now used for true maintenance as opposed to construction. Maintenance costs for basic patching, crack filling, etc. have been able to be completed in-house as opposed to contracting, which also lowers the costs.

Sewer Maintenance, of which constitutes a video camera process and cleaning of our sewer system, was not mandated through our annual CMAR evaluation by the DNR, and so is not budgeted for.

New village signage for wayfinding and the Taylor Complex, which was approved in 2019, is budgeted to be expensed in 2020 with the additional cushion for regular sign maintenance.

Finally, Street Lighting is based on actuals, with the addition (or rather subtraction) of a foreseen savings by the village's conversion to LED lighting throughout village lampposts.

<b>EXPENSES</b>	<b>2020</b>	<b>% Change</b>	<b>2019 Budgeted</b>	<b>2019 6 Mo</b>	<b>2018 Actual</b>
Public Works:					
Garbage Removal	\$30,000.00	-3%	\$31,000.00	\$13,562.80	\$27,111.25
Recycling Expense	\$13,000.00	86%	\$7,000.00	\$3,923.70	\$10,428.35
Road Maintenance	\$6,000.00	-70%	\$20,280.00	\$172.60	\$25,973
Sewer Maintenance	\$0.00	-100%	\$10,000.00	\$0.00	\$625.00
Signs - Street & Village	\$8,500.00	1600%	\$500.00	\$441.06	\$0.00
Snow Removal/Salting & Sanding	\$25,000.00	0%	\$25,000.00	\$21,907.75	\$23,343.50
Street Lighting	\$5,000.00	-66%	\$14,906.33	\$4,178.22	\$5,774.58
<b>Total Public Works:</b>	<b>\$87,500.00</b>	<b>-19%</b>	<b>\$108,686.33</b>	<b>\$44,186.13</b>	<b>\$93,255.68</b>

## **Investments**

For the first time in recent history, the village is budgeting significant investments into village “savings” accounts for the purposes of fiscal responsibility and being strong stewards of the taxpayer’s dollars.

First, the Village Board of Trustees approved the creation of a “Tree Surety” – a fund dedicated to encouraging Village of Elmwood Park residents to plant and grow trees in our municipality. By doing so, this helps to support our Village Value #3 “A Park-like Atmosphere”.

Next, the Village Lift Station repair fund has not seen an investment in funding since its inception in 2016. This year, we are budgeting a \$5,000 deposit into this account to better plan for the inevitability of the Lift Station’s future repair and replacement.

Finally, the village prides itself in being able to practice the same fiscal stewardship that our residents do – paying oneself first, in order to better prepare for emergencies and save for the future. In this spirit, the village is budgeting a \$20,000 investment into our high-interest LGIP savings account. Though this large amount may not always be obtainable from year-to-year, we hope this initial investment will set the precedent of continued fiscal responsibility for years to come.

<b>EXPENSES</b>	<b>2020</b>	<b>% Change</b>	<b>2019 Budgeted</b>	<b>2019 6 Mo</b>	<b>2018 Actual</b>
Investments:					
Tree Surety 2020 Investment	<b>\$500.00</b>	N/A	N/A	N/A	N/A
Investment in LGIP Lift Station Fund	<b>\$5,000.00</b>	N/A	N/A	N/A	N/A
Investment in LGIP Savings	<b>\$20,000.00</b>	N/A	N/A	N/A	N/A
<b>Investments:</b>	<b>\$25,500.00</b>	N/A	N/A	N/A	N/A

## TOTAL EXPENSES

EXPENSES	2020	% Change	2019 Budgeted	2019 6 Mo	2018 Actual
<b>Loan:</b>					
Interest	\$15,449.00	-13%	\$17,659.98	\$17,659.98	\$19,831.65
Principle	\$62,294.00	4%	\$60,082.86	\$60,082.86	\$57,911.19
<b>Total Loan:</b>	<b>\$77,743.00</b>	<b>0%</b>	<b>\$77,742.84</b>	<b>\$77,742.84</b>	<b>\$77,742.84</b>
<b>General Government:</b>					
Association Dues & Conventions	\$850.00	70%	\$500.00	\$0.00	\$384.95
Audit	\$4,000.00	5%	\$3,800.00	\$0.00	\$4,464.38
City Assessments	\$0.00	-100%	\$2,800.00	\$159.55	\$245.00
Election Wages & Expenses	\$7,900.00	89%	\$4,177.00	\$4,017.77	\$8,144.65
Events	\$1,500.00	N/A	N/A	N/A	N/A
Printing, Publications, & Marketing	\$1,600.00	60%	\$1,000.00	\$223.30	\$107.72
Property Insurance	\$11,000.00	0%	\$11,000.00	\$0.00	\$10,824.88
Special Assessments	\$0.00	-100%	\$133.00	\$0.00	\$715.85
<b>Total General Government:</b>	<b>\$26,850.00</b>	<b>15%</b>	<b>\$23,410.00</b>	<b>\$4,400.62</b>	<b>\$24,887.43</b>
<b>Payroll Expenses:</b>					
President	\$4,000.00	0%	\$4,000.00	\$2,155.56	\$4,000.00
Trustees	\$6,000.00	0%	\$6,000.00	\$2,883.44	\$5,780.56
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Hall Salesperson	\$2,000.00	N/A	N/A	N/A	N/A
Hall Rental Open/Close	\$3,000.00	-3%	\$3,100.00	\$1,512.50	\$3,225.00
Inspectors	\$4,000.00	N/A	N/A	\$1,739.00	N/A
Maintenance Workers' Payroll	\$15,000.00	0%	\$15,000.00	\$6,232.67	\$13,706.02
Employer Portion of SS/Medicare	\$5,500.00	0%	\$5,550.00	\$2,794.76	\$3,732.87
Unemployment Insurance	\$0.00	0%	\$0.00	\$0.00	\$50.00
<b>Total Payroll Expenses:</b>	<b>\$110,500.00</b>	<b>8%</b>	<b>\$102,650.00</b>	<b>\$45,310.25</b>	<b>\$69,924.74</b>
<b>Office Supplies &amp; Postage:</b>					
Flowers - Memorials	\$0.00	0%	\$175.00	\$0.00	\$90.00
Office Supplies	\$5,000.00	-17%	\$6,000.00	\$2,923.34	\$6,357.05
Postage	\$300.00	20%	\$250.00	\$260.00	\$190.34
Bank Service Fees	0	0%	0	\$25.00	\$148.86
<b>Total Office Supplies &amp; Postage:</b>	<b>\$5,300.00</b>	<b>-18%</b>	<b>\$6,425.00</b>	<b>\$3,208.34</b>	<b>\$6,786.25</b>
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<b>Total Maintenance Expenses:</b>	<b>\$30,320.00</b>	<b>-38%</b>	<b>\$49,113.67</b>	<b>\$19,227.67</b>	<b>\$48,519.16</b>

<b>EXPENSES</b>	<b>2020</b>	<b>% Change</b>	<b>2019 Budgeted</b>	<b>2019 6 Mo</b>	<b>2018 Actual</b>
Utilities:					
Building 1A					
Water	\$2,000.00	300%	\$500.00	\$437.83	\$451.76
Gas/Electric	\$4,000.00	78%	\$2,250.00	\$1,934.70	\$2,472.08
Building 1B					
Gas/Electric	\$750.00	0%	\$750.00	\$416.74	\$962.30
Building 2					
ALL Utilities	\$0.00	0%	\$0.00	\$2,320.54	\$1,668.82
Building 3					
Water	\$2,000.00	567%	\$300.00	\$729.44	\$624.19
Gas/Electric	\$8,750.00	59%	\$5,500.00	\$4,252.87	\$5,225.72
Building 4A					
Gas/Electric	\$4,500.00	350%	\$1,000.00	\$2,264.96	\$1,332.26
Building 4B					
Water	\$800.00	300%	\$200.00	\$390.01	\$378.75
Gas/Electric	\$1,000.00	-67%	\$3,000.00	\$525.41	\$3,618.99
<b>Total Utilities:</b>	<b>\$23,800.00</b>	<b>76%</b>	<b>\$13,500.00</b>	<b>\$13,272.50</b>	<b>\$16,734.87</b>
Public Safety:					
Animal Control (Humane Soc)	\$360.00	-64%	\$1,000.00	\$415.10	\$270.97
Fire Department & Dispatch	\$56,521.00	3%	\$55,000.00	\$27,692.11	\$52,017.00
Police/Sheriff	\$3,000.00	0%	\$3,000.00	\$953.54	\$5,549.00
Public Health Services	\$1,628.00	0%	\$1,628.00	\$1,628.00	\$1,628.00
<b>Total Public Safety:</b>	<b>\$61,509.00</b>	<b>1%</b>	<b>\$60,628.00</b>	<b>\$30,688.75</b>	<b>\$59,464.97</b>
Public Works:					
Garbage Removal	\$30,000.00	-3%	\$31,000.00	\$13,562.80	\$27,111.25
Recycling Expense	\$13,000.00	86%	\$7,000.00	\$3,923.70	\$10,428.35
Road Maintenance	\$6,000.00	-70%	\$20,280.00	\$172.60	\$25,973
Sewer Maintenance	\$0.00	-100%	\$10,000.00	\$0.00	\$625.00
Signs - Street & Village	\$8,500.00	1600%	\$500.00	\$441.06	\$0.00
Snow Removal/Salting & Sanding	\$25,000.00	0%	\$25,000.00	\$21,907.75	\$23,343.50
Street Lighting	\$5,000.00	-66%	\$14,906.33	\$4,178.22	\$5,774.58
<b>Total Public Works:</b>	<b>\$87,500.00</b>	<b>-19%</b>	<b>\$108,686.33</b>	<b>\$44,186.13</b>	<b>\$93,255.68</b>
Investments:					
Tree Surety 2020 Investment	\$500.00	N/A	N/A	N/A	N/A
Investment in LGIP Lift Station Fund	\$5,000.00	N/A	N/A	N/A	N/A
Investment in LGIP Savings	\$20,000.00	N/A	N/A	N/A	N/A
<b>Investments:</b>	<b>\$25,500.00</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>
<b>TOTAL EXPENSES</b>	<b>\$449,022.00</b>	<b>2%</b>	<b>\$442,155.84</b>	<b>\$238,037.10</b>	<b>\$397,315.94</b>
<b>NET INCOME.....</b>	<b>\$0.00</b>	<b>-100%</b>	<b>\$1,794.49</b>	<b>\$45,494.04</b>	<b>\$1,493.04</b>

