

RESOLUTION 112822A**Adopting the 2023 Budget, 2023 User Fees and 2022 Tax Levy**

Whereas, the residents of the Village of Elm Grove desire to have high quality municipal services provided in the most cost effective manner, and

Whereas, there is an advantage to taxpayers of having a single municipal tax levy combining levies of the general fund, sewer, debt service, library, stormwater management funds, emergency medical services fund, transportation fund, and five year capital funds, and

Whereas, the Finance and Licensing Committee has reviewed the detailed proposed budgets in the general fund, sewer fund, debt service, library operating and gift funds, stormwater management fund, emergency medical services, five year capital fund, and tax increment fund and updated information in preparation of the budget presented at the public hearing held on November 28, 2022, and

Whereas, with this budget the Village will continue to have a Transportation Fund, that will segregate funds to address the Village's transportation infrastructure needs and \$550,000 of the 2022 levy will again be allocated to this fund, and

Whereas, the Village has not budgeted specific road repaving projects for 2023 as the Village awaited notification from the state on award of grant funding for the Gebhardt Road project and referendum results of the November election, and

Whereas, the Village has been notified by the State of Wisconsin that it will not be awarded grant funding for Gebhardt Road but the November 2022 referendum vote indicated residents were in favor of the project at the Village's cost, and

Whereas, the Village will continue to evaluate this road project and other transportation needs and when determination is made for 2023, an amendment to the budget will be proposed, and

Whereas, in conjunction with the review of this budget, the finance committee has reviewed the funds used and estimated year-end balances in each fund. With the passing of this budget the Village Board is committing unrestricted fund balance as of December 31, 2022 for the purposes identified by the specific funds, and

Whereas, the State of Wisconsin has set forth tax levy limits and specific items which are allowable adjusting factors. These adjustments have been reviewed by the finance committee and with the approval of this budget the Village board approves the use of these adjustments, including debt service, and

Whereas, while approving the levy limit adjustments, it is the Village's intention to only use what is necessary in the current year and carry forward any unused levy for future needs, and

Whereas, the proposed 2023 general fund budget satisfies the requirements of the state levy limits and state expenditure restraint program, and

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Whereas, the proposed 2022 Village tax levy is \$7,497,240, this includes an increase of \$52,805 or 0.71% over the 2021 levy and is within the limit determined by the State of Wisconsin of, and

Whereas, the estimated tax rate on assessed property value for this levy is \$5.378 per \$1,000 of value, a decrease of 10.34% from the \$5.99 2021 rate, and

Whereas, the proposed budget includes user fees for sewer, stormwater, and solid waste which total \$1,127.35 for a single family residence, an increase of \$115.17 or 10.1% for these three services.

Whereas, the garbage and recycling fee includes an increase of \$40.30 or 12% as the Village enters a new contract period with our current provider, John's Disposal, which will continue the same service level including up the drive pickup, and

Whereas, the current budget includes additional funds to support increasing the fire and EMS Paid on Call program to help retain current employees and attract new department members, and

Whereas, while the increased Paid On Call funding is believed to be a short term solution, the Village has also formed an ad hoc committee to investigate long term opportunities for the fire and EMS departments for continued high level service to residents, and

Now therefore be it resolved, in a motion by Trustee _____ and seconded by Trustee _____ to adopt the 2023 budget, user fees and 2022 tax levy consisting of:

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2023			
Fund Budgets	Revenue	Expenditures	Tax Levy
General Fund	\$ 7,287,285	\$ 7,437,285	\$ 4,971,670
<u>Special Revenue Funds</u>			
Library	492,220	504,220	437,885
EMS	483,250	498,250	249,750
Sewer	2,180,000	2,080,000	348,000
Storm Water Operations	900,075	781,865	170,500
TIF#2 Fund	666,662	756,540	-
Library Gift Fund			-
Donation Fund			-
Capital Projects Fund	761,000	701,950	578,000
Transportation Fund	790,000	-	550,000
Debt Service Fund	1,246,973	1,246,221	191,435
ARPA Funds	142,195	373,560	-
Interfund transfers	(1,498,951)	(1,498,951)	
Total	13,450,709	12,880,940	\$ 7,497,240

2022 Village Tax Levy -All Funds \$7,497,240

2023 Annual Residential User Fees

Sewer	\$632.00
Stormwater	\$138.35
Solid Waste/Recycling	<u>\$357.00</u>
	<u>\$1,127.35</u>

Adopted by the Village Board of Trustees this 28th day of November, 2022.

Neil H. Palmer, Village President

Sandee Policello, Village Clerk