



VILLAGE OF SHOREWOOD

REPORTS AND PRESENTATIONS TO VILLAGE BOARD

Agenda Item: 2025 Budget Options Review and Executive Summary

Date: September 16, 2024

Presenter: Krisztina Dommer

Department: Finance

Overview – As noted in the 2025 Budget Outlook, as presented on August 5, 2024, various impacts are available to help finance the budget for the Village's capital and operations for the fiscal year ending December 31, 2025.

The remaining timeline in the 2025 Budget Communication Plan includes:

Budget Town Hall at the Village Center on September 19 and via Zoom meeting on September 23. A Village Board meeting to review the budget by fund scheduled to take place on October 7 with a Village Board meeting on October 14 to conclude the budget discussion in preparation for the finalization of the budget in the upcoming month on November 18, 2024.

Specifically, the following options are being considered as solutions.

1. Levy increases up to 8% due to [Expenditure Restraint](#)
2. Recycling-Refuse charge
3. Vehicle registration fee
4. Streetlight system replacement plan charge
5. Parking utility fund balance
6. Delay capital equipment purchases and establish capital equipment policy

This initial budget presentation and book will be available to review as a draft for the meeting for discussion to productively collaborate on the various possible solutions.

Across various funds, this budget contains all requested departmental budget items for board consideration, including salary and related wage increases for a 3% COLA increase (\$170,000) and for an additional approximately \$252,000 for Village employees with a pay range that falls outside of the benchmarks in the market and surrounding peer communities. This is a total increase in salaries of \$422,000 across all the Village's funds.

In the Capital Projects Fund, it also presents a full listing of all capital requests made and a staff assessment of the request's urgency.

All other costs as outlined in the Long-Range Plan are also currently included without adjustment or delay across the various funds. More details regarding the specific costs and funding options can be found throughout this summary.

The goal of the additional discussion points in this process is to consider all constituents' feedback to deliver a final balanced budget for the Village to finance the fiscal year ending December 31, 2025.

An overall summary of the budget outlook as provided previously during the [Long-Range Plan](#) discussion is referenced again below to allow for reflection on the various financing options and overall outlook for the Village's budget for 2025.

Long Range Financial Plan 2025 - 2034

Operational Forecast



The schedule below summarizes the revenues and expenditures for the General Fund, Library, Senior Resource Center, Capital Projects, and Debt Service funds. The capital projects revenues and expenditures lines are based on the supplemental schedule in the next section. Please also note that the debt service projected revenues and expenditures includes TID debt and the non-tax levy TID transfers received to make those payments.

This schedule starts with the current budget, followed by future revenue and expenditure projections. The future projections are based primarily on other revenues increasing at a rate of 1% per year while expenditures increase by 4% in 2025 and 3% for the remaining years. As a result of this structural imbalance, with baseline expenditures expected to increase at a higher rate than non-tax revenues, a cumulative funding gap would develop over time. This prospective funding gap, shown at the bottom of the schedule, illustrates the potential long-term impact of this imbalance. As a result, this gap must be addressed each year as part of the annual budget process, which requires a balanced budget to avoid this cumulative effect.

	budget 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Property Taxes											
Property Tax Levy - All Funds	\$ 12,598,328	\$ 12,850,295	\$ 13,107,300	\$ 13,369,446	\$ 13,636,835	\$ 13,909,572	\$ 14,187,764	\$ 14,471,519	\$ 14,760,949	\$ 15,056,168	\$ 15,357,292
Other Revenues (non-tax)											
General Fund (1%)	4,585,387	4,884,450	4,933,294	4,982,627	5,032,453	5,082,778	5,133,606	5,184,942	5,236,791	5,289,159	5,342,051
Library (1%)	138,608	139,994	141,394	142,808	144,236	145,678	147,135	148,607	150,093	151,594	153,109
Elder Services (1%)	107,366	108,440	109,524	110,619	111,725	112,843	113,971	115,111	116,262	117,425	118,599
Shorewood Today (1%)	101,000	102,010	103,030	104,060	105,101	106,152	107,214	108,286	109,369	110,462	111,567
Capital Projects (schedule)	3,005,000	6,535,000	4,506,000	24,250,000	3,517,000	4,672,000	4,075,000	4,210,000	3,875,000	950,000	1,000,000
TID Debt Service	1,031,316	1,013,263	1,057,225	1,068,738	3,168,800	974,738	997,738	1,018,163	585,213	564,738	494,000
Subtotal Other Revenues	8,968,677	12,783,156	10,850,467	30,658,853	12,079,316	11,094,189	10,574,664	10,785,108	10,072,727	7,183,377	7,219,326
Total Revenues	21,567,005	25,633,451	23,957,768	44,028,299	25,716,151	25,003,761	24,762,427	25,256,627	24,833,676	22,239,546	22,576,617
Expenditures											
General Fund (3%)	\$ 13,335,505	\$13,868,925	\$14,284,993	\$14,713,543	\$15,154,949	\$15,609,597	\$16,077,885	\$16,560,222	\$17,057,029	\$17,568,740	\$18,095,802
Library (3%)	1,091,974	1,135,653	1,169,723	1,204,814	1,240,959	1,278,187	1,316,533	1,356,029	1,396,710	1,438,611	1,481,770
Elder Services (3%)	153,710	159,858	164,654	169,594	174,682	179,922	185,320	190,879	196,606	202,504	208,579
Marketing (3%)	-	-	-	-	-	-	-	-	-	-	-
Shorewood Today (3%)	106,500	110,760	114,083	117,505	121,030	124,661	128,401	132,253	136,221	140,307	144,517
Capital Projects (schedule)	3,190,000	7,180,810	5,171,184	24,934,801	4,222,907	5,398,602	4,823,671	4,981,131	4,669,265	1,768,093	1,842,636
Debt Service (projected)	3,689,316	3,887,163	4,360,925	5,248,038	8,825,800	6,726,438	7,045,138	7,364,263	7,281,013	8,338,038	8,266,100
Total Expenditures	21,567,005	26,343,170	25,265,562	46,388,295	29,740,326	29,317,406	29,576,948	30,584,777	30,736,843	29,456,293	30,041,402
Prospective Funding Gap	-	(709,719)	(1,307,794)	(2,359,996)	(4,024,175)	(4,313,647)	(4,814,521)	(5,328,151)	(5,903,166)	(7,216,747)	(7,464,785)
Increase in Levy		2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Increase in expenditure (input)		4.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%

Levy Increases

In past years, the Village has utilized excess funds in our general fund balance that were generated over the last two decades (referred to as debt stabilization) to maintain a 2% increase even though expenditures have increased 3-4.5% annually. It is helpful to know the history of the village's debt stabilization that has ended with the 2024 budget cycle. With this resource coming to an end for supplementing the village budget, various funding resources must be considered to solve the challenges of competing projects and costs in the immediate and long-term future.

Although it would be simpler to achieve a balanced budget by only utilizing an increase in the levy, it is recommended and more conservative to limit the increase in the levy to fall under the Village's ceiling for expenditure restraint of 8%, rather than grace it. As a start, we have projected a budget with an increase of 6% in the property taxes as an estimate. Since this is using half of what is available as the mid-point, the total increase in revenue is projected to be \$504,000 because of this additional 2% levy increase to 6%. The impact on a \$340,000 home is \$103.

Recycling-Refuse Charge

Residential property owners receive recycling and refuse services. Currently all property owners, residential and commercial, are contributing to the service based upon their assessed value and payment of property taxes. Providing a line-item recycling-refuse user charge of approximately \$150 on the tax bill for those that use the services allocates the expense directly to those who benefit from the service. The Village currently subsidizes composting for approximately 350 residential property owners by contributing \$6,300 annually for composting service that reduces property owners' individual charges from the composting provider. Transitioning to a recycling-refuse user charge would remove the subsidy and provide the property owner the availability to continue service with the composting provider paying the full cost for their household.

Staff still agree that the additional revenue of approximately \$550,000 is a valuable consideration, however the budget as presented does not include this item, although it is referenced as a placeholder in the revenues for tracking and discussion purposes.

An overall salary impact of increases across all Village employees of \$252,000 is presented as a starting point for the board to consider. The impact of a COLA only increase to these employees is an additional \$170,000 which will also be presented in the draft budget.

Options include, 1) increasing and funding the entire balance, which can be achieved through a combination of a 6-8% tax levy increase, fees as detailed in this summary, available balances in the parking utility and consideration of utilizing a recycling-refuse user charge to cover the balance. 2) phasing in the increases over multiple budget periods.

Vehicle Registration Fee

Wisconsin State Statute 341.35 allows a town, village or county to collect an annual municipal or county vehicle registration fee (wheel tax) in addition to the regular annual registration fee paid for a vehicle by passing a local ordinance. The Village has approximately 7,800 registered vehicles. If the Village implemented a \$30 wheel tax it would generate approximately \$234,000 annually, less a DMV administrative charge of \$0.03 per vehicle. A municipality receiving a registration fee may only use the funds for transportation related purposes. Milwaukee County and the City of Milwaukee are the only two entities in Milwaukee County that have a registration fee, both in the amount of \$30. A fee may sunset, however most communities have not sunset the fee.

To consider utilizing this as a solution for the 2025 budget process, staff have included the approximate \$234,000 in revenue collections in the budget for the general fund as "Vehicle Registration Fee." These revenues may be found under the "Village Board – 100" function of the 2025 Budget – V1 as drafted for the meeting. To demonstrate that this would be transferred to the capital projects fund to be used to pay for future capital equipment and vehicle requests that are not funded by bonding, it is also in the budget in function 9000 – Other Financing Uses to show the transfer out of the General Fund to the Capital Projects Fund in the budget.

Streetlight System Replacement Charge

To directly offset and correlate the streetlighting replacement system project to financing through a special charge that would be added to the tax bill for residential parcels at \$153 and commercial parcels based on incremental value ranging from \$306-\$1,528 detailed in a fee schedule.

The charge would occur yearly, providing financing of approximately \$17.4 million in total to implement a new street lighting system project to occur over a five-year period. The charge would be calculated to coincide with the yearly debt service on the bonds issued to finance the project.

To consider utilizing this as a solution for the 2025 budget process, staff have included the approximate \$700,000 estimate for the 2025 budget in revenue collections in the budget for the general fund as "Streetlight Charge." These revenues may be found under the "Village Board – 100" function of the 2025 Budget – V1 as drafted for the meeting. To demonstrate that this would be transferred to the debt service fund to be used to pay for the debt service on the bonds issued to finance the project, it is also in the budget in function 9000 – Other Financing Uses to show the transfer out of the General Fund to the Debt Service Fund in the budget.

Parking Utility Resources

The parking utility has resources available of \$475,000 to finance the 2025 budget. Considerable discussion related to the use of this as a one-time resource has been an undertone of this solution. If the Village plans to consider more options related to parking prior to committing to this solution, staff recommend consideration of this as a budget option for the 2026 budget process. However, considering other solutions such as the recycling and refuse charge, this could be considered as a replacement for those options as staff and the board continue to navigate detailed budget options.

Delay Capital Equipment Purchases and Establish Capital Equipment Policy

The Village Manager's office and Finance met with various departments to discuss the budget and arrive at solutions for capital requests. Staff will adjust and bring forward for board approval an update to the capital replacement policy in place currently with updates showing a delay in planned asset replacement. The Department of Public Works staff has compiled and maintained a list of all equipment and assets that has been shared with Finance to assist with the remaining budget process and discussions upcoming at a detailed level with the board. While many departments had significant budget requests for capital planning purposes, the Village focused on including only critical items in the budget for 2025. In summary, an overall request of \$909,600 was provided, with critical updates noted of \$162,100 (Gator, PD Security Cameras, APS Signals, EAB removal, Maryland mill and overlay).

As part of the budget process, the Village considers a list of capital items requested by department heads annually. On an ongoing basis, departments need necessary capital equipment/vehicle repairs and replacements. Planning ahead is encouraged, however, there are often unforeseen circumstances that occur with necessary course correction to the capital budget. To acknowledge this in the budget, staff have suggested a Capital Budget Contingency line-item in the budget of \$100,000 amounting to \$1,009,600 in total capital vehicle, equipment, and infrastructure repair requests. Any unused Capital Budget Contingency amount will be moved into the capital budget discussion for the fiscal year 2026 budget process.

Competitive Employee Marketplace

On September 3, 2024 the Village Board reviewed a salary survey prepared by staff, summarizing various data from other local communities and the marketplace. Upon reviewing like positions with 9 peer municipalities and comparing to positions within the Village of Shorewood, it was found that 71% of our positions were below the market average. Furthermore, 26% of our positions' maximum pay was below the average pay of the 9 peer municipalities. This led to a recommendation to establish new wage midpoints informed by the market average and reevaluation of employees' standing in their current range, which has been built into the budget process as we continue to formulate it.

In the budget as presented, staff has included the following adjustments related to previously presented information.

An overall salary impact of increases across all Village employees of \$252,000 is presented as a starting point for the board to consider. Options include, 1) increasing and funding the entire balance, which can be achieved through a combination of a 4-6% tax levy increase, fees as detailed in this summary, available balances in the parking utility and consideration of utilizing a recycling-refuse user charge to cover the balance, or 2) phasing in the increases over multiple budget periods.

2025 Budget Workshop Sessions

Updated 9/11/2024

Monday (Session 1)	September 16, 2024 Regular Village Board Meeting	Introduction – Village Draft Budget V1 Review Staff: Village Manager/Finance
Public Input (Various)	In Person September 19, 2024 Zoom September 23, 2024	Budget Town Hall with Public Input
Monday (Session 2)	October 7, 2024 Special Budget and Finance Meeting	Budget Review by Fund Special Revenue: Library, SRC, Shorewood Today, Capital Funds: General Capital budget, Debt Service, TID's Operating: General Fund department budgets Utilities: Parking, Water, Sewer Staff: Village Manager / Finance / Department Head
Monday (Session 3)	October 14, 2024	Wrap-Up and Review, Final Board Input
Monday (Session 4)	November 18, 2024	Public Hearing on the 2025 Budget

Executive Summary by Department

Village General Fund

Village Board – 1100
Municipal Court – 1200
Village Manager’s Office – 1410
Clerk/Customer Service – 1420
Finance Department - 1510
Other General Administration – 1900

Public Safety

Police Department – 2100
Planning and Development Department – 2400
Other Public Safety

Public Works – Village Services – 3000s

Other Financing Sources and Uses – 9000

The biggest shift in the makeup of the budgeted departments in the General Fund is related to the outsourced services provided for an entire fiscal period for 2025.

The Village’s General Fund does not include any capital related items and is a summary of the operational budget of the Village overall, excluding the additional functions separately presented and referenced later in the summary.

Considerations were added for the planning of the collection of revenues estimated at \$700,000 for the anticipated Streetlight System Replacement Charge. Also, the Vehicle Registration Fee estimated revenues of \$234,000 were added to the public village revenues, presented under the Village Board function, 1100. The sum of these amounts is also presented as a transfer out in the “other financing sources and uses”, 9000 section to recognize the transfer of \$234,000 to the Capital Projects Fund to finance future capital improvements and the transfer of \$700,000 to the Debt Service Fund to finance debt service on bonds issued to finance the streetlight replacement program.

The budget also includes an estimated increase of 6% in the property tax levy, which concludes in an overall remaining deficit. The Village could consider a transfer from the parking utility to plan for this remaining deficit.

Special Revenue Funds

Library - 200
Senior Center - 210
Shorewood Today – 230

Debt Service Fund – 300

The 2025 budget for this fund includes a transfer in of resources in the amount of \$700,000 for the anticipated Streetlight System Replacement Charge.

Capital Projects Fund – 400

The 2025 budget for this fund includes a transfer in of \$234,000 for the anticipated Vehicle Registration Fees.

Tax Increment Financing Funds

TID No. 3 – 430
TID No. 4 – 440
TID No. 5 – 450

The estimates will be updated from information provided by the Department of Revenue, according to the TID plans.

Enterprise Funds

Parking Utility – 600

As noted previously, if considered, a transfer could be made from this fund from resources available to fund the deficit in the General Fund of approximately \$50,000.

Public Works – Water – 610

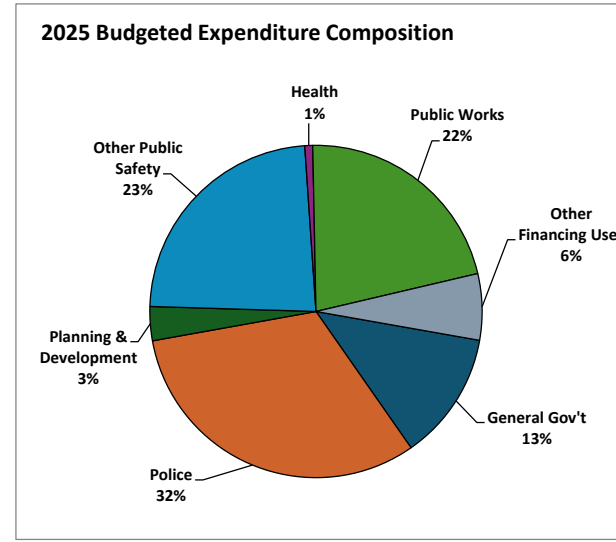
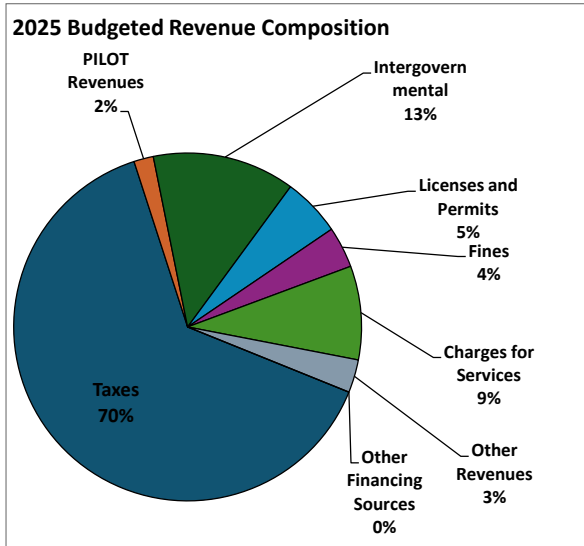
The budget currently contains estimated rate increases overall of 64%, however, City Water is working with the PSC on a plan to potentially phase in these additional revenues/user charges as part of the PSC rate increase. The current projection presents the effect of the increase all in one fiscal year for 2025.

Public Works – Sewer - 620

The budget currently contains estimated rate increases of 8% as discussed in the budget overview and Long-Range Planning process.

2025 Budget

General Fund Summary
Revenue and Expenditure Compositions



	2025 Proposed Budget	
Revenues		
Property Taxes	\$ 9,126,494	63%
PILOT Revenues	\$ 260,000	2%
Intergovernmental	\$ 1,892,021	13%
Licenses and Permits	\$ 775,953	5%
Fines	\$ 546,000	4%
Charges for Services	\$ 1,244,600	9%
Other Revenues	\$ 437,650	3%
Other Financing Sources	\$ -	0%
Total Revenues	\$ 14,282,718	

	2025 Proposed Budget	
Expenditures		
General Gov't	1,814,704	13%
Police	4,616,879	32%
Planning & Development	479,715	3%
Other Public Safety	3,395,125	23%
Health	111,480	1%
Public Works	3,135,167	22%
Other Financing Uses	934,000	6%
Total Expenditures	\$ 14,487,070	

2025 Budget

General Fund - Revenues and Expenditures Summary

General Fund Revenue by Source

	2021 Actual	2022 Actual	2023 Actual	2024 Projected	2024 Adopted Budget	2025 Proposed Budget	2025 Adopted Budget	% Chg Budget 24 to '25_prop
Revenues								
Property Taxes	\$ 8,650,005	\$ 8,337,185	\$ 8,684,249	\$ 8,699,900	\$ 8,609,900	\$ 9,126,494	\$ 9,126,494	6.0%
PILOT Revenues	190,190	201,940	198,853	200,000	215,000	260,000	260,000	20.9%
Intergovernmental	1,492,936	1,641,125	1,674,528	1,964,766	1,915,130	1,892,021	1,892,021	-1.2%
Licenses and Permits	628,397	764,370	778,503	695,650	695,650	775,953	775,953	11.5%
Fines	537,848	592,082	576,452	480,000	500,000	546,000	546,000	9.2%
Charges for Services	405,112	330,546	369,385	329,060	317,679	1,244,600	1,244,600	291.8%
Other Revenues	219,199	175,543	1,102,756	763,668	545,798	437,650	437,650	-19.8%
Other Financing Sources	60,499	53,547	69,502	396,130	396,130	-	-	-100.0%
Total Revenues	12,184,186	12,096,338	13,454,229	13,529,174	13,195,287	14,282,718	14,282,718	8.2%
Expenditures								
General Government	1,421,524	1,477,375	1,519,824	1,771,331	1,687,334	1,814,704	1,814,704	7.5%
Public Safety	7,404,432	7,431,207	7,744,362	8,077,650	7,976,466	8,491,719	8,491,719	6.5%
Public Works	2,958,601	2,767,217	2,859,062	3,165,326	3,021,723	3,135,167	3,135,167	3.8%
Health	126,730	124,115	121,283	113,634	113,634	111,480	111,480	-1.9%
Other Financing Uses	423,913	633,040	197,117	396,130	396,130	934,000	934,000	135.8%
Total Expenditures	12,335,200	12,432,954	12,441,648	13,524,071	13,195,287	14,487,070	14,487,070	9.8%
Net Change in Fund Balance	(151,015)	(336,616)	1,012,581	5,102	-	(204,352)	(204,352)	
Beginning Fund Balance	6,375,454	6,224,440	5,887,823	6,900,404	6,900,404	6,504,274	6,504,274	
Less: Surplus Applied	-	-	-	-	(396,130)	-	-	
Ending Fund Balance	\$ 6,224,440	\$ 5,887,823	\$ 6,900,404	\$ 6,905,506	\$ 6,504,274	\$ 6,299,922	\$ 6,299,922	
Fund Balance Components:								
Nonspendable - prepaids and LT receivables	800,000	750,000	500,000	500,000	700,000	500,000	500,000	
Assigned for future retirement costs	57,500	10,000	-	17,670	17,670	-	-	
Assigned for next year budget	633,040	227,205	-	396,130	396,130	-	-	
Estimated Unassigned	4,733,900	4,900,618	6,400,404	5,991,706	5,390,474	5,799,922	5,799,922	
Total Fund Balance	\$ 6,224,440	\$ 5,887,823	\$ 6,900,404	\$ 6,905,506	\$ 6,504,274	\$ 6,299,922	\$ 6,299,922	
Unassigned as a % of CY Revenues	39.05%	40.69%	47.82%	45.62%	42.12%	40.61%	40.61%	

2025 Budget

**General Fund
Revenue Summary by Department**

Account No.	Account Name	2021 Actual	2022 Actual	2023 Actual	YTD 6/30/24	2024 Projected	2024 Adopted Budget	2025 Proposed Budget	2025 Adopted Budget	% Chg Budget '23 to '24
1100 - Village Board										
100-1100-41110	Property Taxes	\$ 8,650,005	\$ 8,337,185	\$ 8,684,249	\$ 8,699,900	\$ 8,699,900	\$ 8,609,900	\$ 9,126,494	\$ 9,126,494	6.0%
100-1100-41300	PILOT - Water	170,690	182,168	178,640	-	180,000	195,000	240,000	240,000	23.1%
100-1100-41310	PILOT - Parking	19,500	19,772	20,213	-	20,000	20,000	20,000	20,000	0.0%
100-1100-43430	Exempt Computer Aid	28,915	29,699	41,090	5,964	30,000	30,000	30,000	30,000	0.0%
100-1100-48550	Donations - 4th of July	9,525	10,400	9,600	13,800	13,800	10,400	-	-	-100.0%
100-1100-49xx1	Vehicle Registration Fee	-	-	-	-	-	-	234,000	234,000	0.0%
100-1100-49xx2	Streetlight Charge	-	-	-	-	-	-	700,000	700,000	0.0%
100-1100-49xx3	Refuse Recycling Fee	-	-	-	-	-	-	-	-	0.0%
Total 1100 - Village Board Revenues		8,878,635	8,579,224	8,933,792	8,719,664	8,943,700	8,865,300	10,350,494	10,350,494	16.8%
1200 - Court										
100-1200-45120	Court Fines - current	\$ 45,839	\$ 28,388	\$ 38,989	\$ 16,187	\$ 30,000	\$ 50,000	\$ 32,000	\$ 32,000	-36.0%
100-1200-45190	Court Fines - SDC	80,262	83,453	35,451	28,653	60,000	60,000	60,000	60,000	0.0%
100-1200-47390	Charges for services - Brown Deer	20,532	7,400	-	-	-	-	-	-	0.0%
Total 1200 - Court Revenues		146,633	119,241	74,439	44,841	90,000	110,000	92,000	92,000	-16.4%
1410 - Village Manager										
100-1410-43410	State Shared Revenue	\$ 262,898	\$ 263,102	\$ 265,167	\$ 8,500	\$ 584,814	\$ 597,870	\$ 584,814	\$ 584,814	-2.2%
100-1410-43411	Expenditure Restraint	259,747	282,589	259,452	-	259,452	206,060	259,452	259,452	25.9%
100-1410-44140	Cable Fees - Time Warner	77,390	76,598	71,814	21,178	70,000	70,000	70,000	70,000	0.0%
100-1410-44141	Cable Fees - AT&T	23,747	24,315	22,420	(521)	25,000	25,000	25,000	25,000	0.0%
100-1410-48150	Insurance Dividend	18,363	19,634	19,703	14,131	20,000	20,000	15,000	15,000	-25.0%
100-1410-48900	Miscellaneous Revenue	(159)	-	3,000	-	-	250	-	-	-100.0%
Total 1410 - Village Manager Revenues		641,987	666,238	641,556	43,288	959,266	919,180	954,266	954,266	3.8%
1420 - Clerk										
100-1420-44110	Liquor Licenses (Class)	\$ 10,233	\$ 14,450	\$ 17,790	\$ 15,480	\$ 16,500	\$ 16,500	\$ 16,500	\$ 16,500	0.0%
100-1420-44111	Operators Licenses	2,760	3,110	2,540	2,020	2,600	2,600	3,250	3,250	25.0%
100-1420-44120	Village Licenses	4,821	4,334	5,883	5,306	5,000	5,000	5,000	5,000	0.0%
100-1420-44130	Weights and Measures	2,805	5,070	2,438	-	3,000	3,000	1,600	1,600	-46.7%
100-1420-44200	Pet Licenses	5,319	5,029	4,751	2,343	4,500	4,500	4,500	4,500	0.0%
100-1420-44900	Security Alarm Permits	1,680	1,800	1,680	600	1,600	1,600	1,600	1,600	0.0%
100-1420-46351	RCA daytime	2,465	2,341	2,995	1,734	2,200	2,200	-	-	-100.0%
100-1420-48900	Miscellaneous Revenue	7,719	5,122	10,526	4,886	6,000	6,000	6,000	6,000	0.0%
Total 1420 - Clerk Revenues		37,802	41,256	48,602	32,369	41,400	41,400	38,450	38,450	-7.1%
1510 - Finance										
100-1510-48100	Interest Income	\$ 136,262	\$ 234,923	\$ 819,237	\$ 317,142	\$ 600,000	\$ 400,000	\$ 300,000	\$ 300,000	-25.0%
100-1510-48101	Market to Market adjustments	(101,052)	(239,502)	83,766	38,144	-	-	-	-	0.0%
100-1510-48110	Interest on Loans/Advances	14,043	9,066	10,130	-	4,100	4,100	4,000	4,000	-2.4%
100-1510-48120	Interest on Taxes	42,623	34,698	43,296	35,411	35,500	35,500	40,000	40,000	12.7%
100-1510-48900	Miscellaneous Revenue	9,255	4,290	5,102	23,568	23,568	5,000	-	-	-100.0%
Total 1510 - Finance Revenues		101,131	43,475	961,531	414,264	663,168	444,600	344,000	344,000	-22.6%
2100 - Police										
100-2100-45200	Parking Fines - current	\$ 377,955	\$ 470,436	\$ 502,093	\$ 248,689	\$ 390,000	\$ 390,000	\$ 450,000	\$ 450,000	15.4%
100-2100-45290	Parking Fines - TRIP	33,792	9,805	(80)	3,126	-	-	4,000	4,000	0.0%
100-2100-46200	False Alarm Fees	3,289	2,713	3,752	2,450	4,000	4,000	4,000	4,000	0.0%
100-2100-46336	On-Street Parking	188,455	268,644	319,311	182,879	240,000	240,000	320,000	320,000	33.3%
100-2100-43550	Enforcement Grants	18,127	22,271	22,861	14,872	-	-	-	-	0.0%
100-2100-43560	Training Grants	3,840	8,840	3,680	-	-	-	-	-	0.0%
100-2100-43590	Other Grants	7,566	1,000	-	-	-	-	-	-	0.0%

2025 Budget

General Fund

Revenue Summary by Department

Account No.	Account Name	2021 Actual	2022 Actual	2023 Actual	YTD 6/30/24	2024 Projected	2024 Adopted Budget	2025 Proposed Budget	2025 Adopted Budget	% Chg Budget '23 to '24
100-2100-46900	Community Event Fees	-	3,037	-	-	-	-	-	-	0.0%
100-2100-48900	Miscellaneous Revenue	3,638	7,280	15,084	465	4,500	4,500	2,500	2,500	-44.4%
Total 2100 - Police Revenues		636,662	794,026	866,700	452,482	638,500	638,500	780,500	780,500	22.2%
2400 - Planning and Development										
100-2400-44310	Building Permits	\$ 154,422	\$ 191,229	\$ 163,939	\$ 71,328	\$ 160,000	\$ 160,000	\$ 161,600	\$ 161,600	1.0%
100-2400-44320	Electrical Permits	43,894	49,609	43,580	18,395	45,000	45,000	45,450	45,450	1.0%
100-2400-44330	Plumbing Permits	32,751	34,098	32,350	11,600	35,000	35,000	35,350	35,350	1.0%
100-2400-44340	HVAC Permits	26,635	26,080	26,625	9,440	27,500	27,500	27,775	27,775	1.0%
100-2400-44350	Other various permits	34,794	42,165	38,805	24,547	40,000	40,000	40,400	40,400	1.0%
100-2400-44370	Reinspection Fees	2,975	2,630	2,240	640	2,500	2,500	2,525	2,525	1.0%
100-2400-44400	Code Enforcement - PE	12,895	12,618	18,714	7,875	15,000	15,000	15,150	15,150	1.0%
100-2400-46435	Delq Prop (grass/weeds)	356	250	629	250	250	250	253	253	1.0%
100-2400-48900	Miscellaneous Revenue	20,726	13,665	15,145	12,289	15,000	15,000	15,150	15,150	1.0%
Total 2400 - Planning and Development Revenues		329,448	372,344	342,027	156,364	340,250	340,250	343,653	343,653	1.0%
2900 - Other Public Safety										
100-2900-43420	Fire Insurance	\$ 72,650	\$ 74,406	\$ 83,393	\$ -	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	0.0%
100-2900-48200	Facilities charges - NSHD	16,420	16,750	17,085	-	17,200	5,500	-	-	-100.0%
100-2900-47300	School - Crossing Guards	25,739	37,791	49,717	34,500	67,500	67,500	69,755	69,755	3.3%
Total 2900 - Other Public Safety Revenues		114,809	128,947	150,195	34,500	159,700	148,000	144,755	144,755	-100.0%
3000 - Public Works										
100-3100-43530	State Transportation Aids	\$ 734,615	\$ 841,518	\$ 869,698	\$ 431,770	\$ 864,000	\$ 870,000	\$ 873,000	\$ 873,000	0.3%
100-3100-43540	Recycling Grant	52,894	52,759	52,785	52,862	53,000	52,800	-	-	-100.0%
100-3100-46430	Special Collection Fees	23,451	18,559	18,121	9,084	16,000	16,000	16,000	16,000	0.0%
100-3100-46431	Disposal Fee	21,504	18,278	17,698	10,249	18,000	17,500	17,500	17,500	0.0%
100-3100-46433	Kart / Recycling Bin Sales	1,838	1,300	911	905	1,000	1,100	1,100	1,100	0.0%
100-3100-46434	Snow Removal Charges	1,460	-	347	133	133	-	-	-	0.0%
100-3100-46436	Damages To Property	74,050	18,052	55,579	17,927	17,927	-	-	-	0.0%
100-3100-4900	Community Event Fees	0	1040	0	0	0	0	0	-	0.0%
100-3100-47300	Charges for Service - School	18,246	21,687	22,140	11,091	22,000	24,890	22,000	22,000	-11.6%
100-3100-47310	Charges for Service - Whitefish Bay	240,742	238,480	250,838	124,548	250,000	254,189	250,000	250,000	-1.6%
100-3100-48200	Rental Income	41,200	46,769	43,709	22,510	45,000	45,448	45,000	45,000	-1.0%
100-3100-48900	Miscellaneous Revenue	26,580	39,598	34,059	8,373	10,000	10,000	10,000	10,000	0.0%
Total 3000 - Public Works Revenues		1,236,580	1,298,040	1,365,885	689,452	1,297,060	1,291,927	1,234,600	1,234,600	-4.4%
9000 - Other Financing Sources										
100-9000-49200	Transfers from Special Rev.	60,499	53,547	69,502	-	-	-	-	-	0.0%
100-9000-49900	Surplus Applied	-	-	-	-	-	396,130	-	-	-100.0%
Total 9000 - Other Financing Sources		60,499	53,547	69,502	-	-	396,130	-	-	-100.0%
Total Revenues		\$ 12,184,186	\$ 12,096,338	\$ 13,454,229	\$ 10,587,225	\$ 13,133,044	\$ 13,195,287	\$ 14,282,718	\$ 14,282,718	8.2%

2025 Budget

General Fund Expenditure Summary by Department

Department	2021 Actual	2022 Actual	2023 Actual	YTD 6/30/24	2024 Projected	2024 Adopted Budget	2025 Proposed Budget	2025 Adopted Budget	% Chg Budget 23 to 24
General Government									
1100 - Village Board	\$ 69,105	\$ 41,952	\$ 35,349	\$ 15,730	\$ 48,012	\$ 38,277	\$ 39,890	\$ 39,890	4.2%
1200 - Municipal Court	72,792	69,422	71,430	34,384	80,127	71,664	75,526	75,526	5.4%
1410 - Village Manager	390,915	457,729	482,177	241,103	493,842	482,459	532,022	532,022	10.3%
1420 - Clerk	299,102	272,010	261,686	132,913	327,867	324,329	350,789	350,789	8.2%
1510 - Finance	218,206	271,567	230,257	162,883	308,754	273,324	302,450	302,450	10.7%
1900 - Other General Admin	371,404	364,695	407,263	258,441	512,728	497,280	514,027	514,027	3.4%
Total General Government	1,421,524	1,477,375	1,488,162	845,453	1,771,331	1,687,334	1,814,704	1,814,704	7.5%
2000's Public Safety / Other Protective Services									
2100 - Police	\$ 3,771,701	\$ 3,975,311	\$ 4,144,471	\$ 2,053,292	\$ 4,342,278	\$ 4,294,245	\$ 4,616,879	\$ 4,616,879	7.5%
2400 - Planning and Development	365,395	374,158	398,020	214,931	431,684	409,422	479,715	479,715	17.2%
2900 - Other Public Safety	3,394,066	3,205,853	3,323,154	1,717,215	3,417,322	3,386,433	3,506,605	3,506,605	3.5%
Total Public Safety	7,531,162	7,555,322	7,865,645	3,985,439	8,191,284	8,090,100	8,603,200	8,603,200	6.3%
3000's - Public Works									
3100 - Administration	\$ 409,516	\$ 361,205	\$ 358,767	\$ 187,522	\$ 321,800	\$ 376,596	\$ 310,561	\$ 310,561	-17.5%
3230 - Building Maintenance	237,192	255,663	265,441	159,542	304,600	277,653	334,850	334,850	20.6%
3300 - Municipal Garage	376,130	313,922	375,132	157,131	383,900	330,507	373,487	373,487	13.0%
3410 - Street and Alley	151,945	160,771	163,935	73,568	186,600	186,308	174,435	174,435	-6.4%
3430 - Street Lighting / Traffic Devices	248,759	257,314	228,139	108,549	252,000	232,416	238,278	238,278	2.5%
3460 - Winter Maintenance	150,960	68,848	99,400	89,585	139,959	151,683	102,803	102,803	-32.2%
3510 - Refuse / Recycling Disposal	708,824	756,795	-	440,985	850,000	801,790	840,057	840,057	4.8%
3530 - Yard Waste Leaf Collection	170,789	100,432	132,098	48,983	122,000	105,808	157,131	157,131	48.5%
3610 - Forestry	295,481	294,109	284,633	202,117	376,867	330,107	330,893	330,893	0.2%
3620 - Parks and Beautification	209,005	198,158	207,153	85,893	227,600	228,855	272,672	272,672	19.1%
Total Public Works	2,958,601	2,767,217	2,114,699	1,553,875	3,165,326	3,021,723	3,135,167	3,135,167	3.8%
9000 - Other Financing Uses	423,913	633,040	197,117	-	-	396,130	934,000	934,000	135.8%
Total Expenditures	\$ 12,335,200	\$ 12,432,954	\$ 11,665,624	\$ 6,384,767	\$ 13,127,941	\$ 13,195,287	\$ 14,487,070	\$ 14,487,070	9.8%

2025 Budget

General Fund Revenues and Expenditures
Village Board - 1100

Account Number	Account Name	2021 Actual	2022 Actual	2023 Actual	YTD 6/30/24	2024 Projected	2024 Adopted Budget	2025 Proposed Budget	2025 Adopted Budget	% Chg Budget '24 to '25	Category	Notes
Revenues												
100-1100-41110	Property Taxes	\$ 8,650,005	\$ 8,337,185	\$ 8,684,249	\$ 8,699,900	\$ 8,699,900	\$ 8,609,900	\$ 9,126,494	\$ 9,126,494	6.0%	Taxes	All recognized at beginning of the year
100-1100-41300	PILOT - Water	170,690	182,168	178,640	-	180,000	195,000	240,000	240,000	23.1%	Taxes	PILOT calculated at year end
100-1100-41310	PILOT - Parking	19,500	19,772	20,213	-	20,000	20,000	20,000	20,000	0.0%	Taxes	PILOT calculated at year end
100-1100-43430	State Aids - EC / PPT / VSP	28,915	29,699	41,090	5,964	30,000	30,000	30,000	30,000	0.0%	Intergov't	
100-1100-48550	Donations - 4th of July event	9,525	10,400	9,600	13,800	13,800	10,400	-	-	-100.0%	Intergov't	
100-1100-49xx1	Vehicle Registration Fee	-	-	-	-	-	-	234,000	234,000		Charges	From Lever Memo
100-1100-49xx2	Streetlight Charge	-	-	-	-	-	-	700,000	700,000		Charges	From Lever Memo
100-1100-49xx3	Refuse Recycling Fee	-	-	-	-	-	-	500,000	500,000		Charges	From Lever Memo
	Total Village Board Revenues	\$ 8,878,635	\$ 8,579,224	\$ 8,933,792	\$ 8,719,664	\$ 8,943,700	\$ 8,865,300	\$ 10,850,494	\$ 9,416,494	6.2%		0
Expenditures												
100-1100-51100	Salaries and Wages	\$ 7,328	\$ 7,299	\$ 7,320	\$ 3,489	\$ 7,350	\$ 7,350	\$ 7,631	\$ 7,631	3.8%	Salaries	
100-1100-51310	Social Security and Medicare	561	557	560	267	577	577	599	599	3.8%	Fringe	
100-1100-51900	Professional Education *	15,458	3,907	1,012	2,657	7,000	7,000	7,000	7,000	0.0%	Fringe	
100-1100-53100	Office Supplies	101	24	54	24	250	250	250	250	0.0%	Supplies & Office	
100-1100-53140	Legal Notices & Publications	5,857	6,890	3,694	891	1,783	1,500	1,600	1,600	6.7%	Supplies & Office	
100-1100-53200	Memberships & Subscription:	6,496	6,915	7,239	8,401	16,802	7,350	8,000	8,000	8.8%	Supplies & Office	Most paid in beginning of year.
100-1100-53900	Miscellaneous Expenses	53	-	(60)	-	250	250	250	250	0.0%	Supplies & Office	
100-1100-53990	Contingency / Other activities	19,487	-	-	-	10,000	10,000	10,400	10,400	4.0%	Contractual	
100-1100-54110	4th of July Festivities	13,764	16,360	15,530	-	4,000	4,000	4,160	4,160	4.0%	Programming	
	Total Village Board Expenditures	\$ 69,105	\$ 41,952	\$ 35,349	\$ 15,730	\$ 48,012	\$ 38,277	\$ 39,890	\$ 39,890	4.2%		

* See also - detail sheets

2025 Budget
Expenditure Request Detail - Village Board

100-1100-51900	Professional Education	
	EDI Training/Education	5,000
	League of Wisconsin Municipalities convention	1,000
	Other Trustee conferences	<u>1,000</u>
	Total for account	<u>7,000</u>

100-1100-53140	Communications/publications	
	Legal notices and publications	1,500
	Total for account	<u>1,500</u>

100-1100-53200	Memberships & subscriptions	
	League of Wisconsin Municipalities membership	6,500
	Public Policy Forum Membership	500
	Intergovernmental Cooperative Council (ICC)	<u>350</u>
	Total for account	<u>7,350</u>

2025 Budget

General Fund Revenues and Expenditures
Municipal Court - 1200

Account Number	Account Name	2021 Actual	2022 Actual	2023 Actual	YTD 6/30/24	2024 Projected	2024 Adopted Budget	2025 Proposed Budget	2025 Adopted Budget	% Chg Budget '24 to '25	Notes
Revenues											
100-1200-45120	Court Fines - current	45,839	28,388	38,989	16,187	30,000	50,000	32,000	32,000	-36.0%	Paid when issued
100-1200-45190	Court Fines - SDC	80,262	83,453	35,451	28,653	60,000	60,000	60,000	60,000	0.0%	Collections
100-1200-47390	Charges for services - Brown Deer	20,532	7,400	-	-	-	-	-	-	0.0%	agreement ended
Total Municipal Court Revenues		\$ 146,633	\$ 119,241	\$ 74,439	\$ 44,841	\$ 90,000	\$ 110,000	\$ 92,000	\$ 92,000	-16.4%	
Expenditures											
100-1200-51100	Salaries and Wages	\$ 46,428	\$ 36,865	40,628	\$ 19,834	\$ 42,204	\$ 42,204	\$ 44,681	\$ 44,681	5.9%	
100-1200-51300	Health Insurance	2,500	1,687	2,250	1,125	2,464	2,464	3,100	3,100	25.8%	opt-out stipends
100-1200-51305	Dental & other benefits	842	535	744	372	747	747	863	863	15.5%	
100-1200-51310	Social Security and Medicare	3,805	2,982	3,322	1,624	3,248	3,229	3,363	3,363	4.1%	
100-1200-51315	Wisconsin Retirement System	2,793	1,991	2,423	1,204	2,915	2,915	2,658	2,658	-8.8%	
100-1200-51900	Professional Education *	1,806	2,858	1,787	1,521	3,043	2,550	2,650	2,650	3.9%	
100-1200-52910	Software Purch/Maint *	7,725	7,949	8,188	7,833	15,667	7,860	8,036	8,036	2.2%	TIPSS annual fees pd in Jan
100-1200-52990	Other Service Contracts & Fees *	400	2,150	105	57	650	650	650	650	0.0%	2023 - transition consulting
100-1200-53100	Office Supplies	342	957	370	237	500	500	520	520	4.0%	
100-1200-53130	Postage	663	625	801	386	800	800	900	900	12.5%	
100-1200-53200	Memberships & Subscriptions *	120	150	145	145	290	145	205	205	41.4%	
100-1200-55110	Workers Comp	83	91	85	46	100	100	100	100	0.0%	
100-1200-57450	Police / Baliff services	5,285	10,582	10,582	-	7,500	7,500	7,800	7,800	4.0%	YE JE
Total Municipal Court Expenditures		\$ 72,792	\$ 69,422	\$ 71,430	\$ 34,384	\$ 80,127	\$ 71,664	\$ 75,526	\$ 75,526	5.4%	

* See also - detail sheets

2025 Budget

Expenditure Request Detail - Municipal Court

100-1200-51900	Professional Education		
Professional Judicial Education Cert. Prog (3 days) - Court Clerk	900	900 increase from 700	
Annual TIPSS user group seminar	150		
Annual Continuing Judicial Education - Judge	700		
Annual Judicial education seminar (3 days) - Judge	<u>800</u>	800 Planning on going from 2 from 1	
Total for account	<u>2,550</u>		

100-1200-52910	Software contracts/maint/purchases		
Accurint fees	1,750		
TIPSS annual support fees	<u>6,110</u>		
Total for account	<u>7,860</u>		

100-1200-52990	Other Service Contract fees		
Sign language @ \$2.50 / minute	250	increase 2.50	
English - limited @\$53.82 / 30 minutes	<u>400</u>		
Total for account	<u>650</u>		

100-1200-53200	Memberships / subscriptions		
Wisconsin Municipal Court Clerks Association (WMCCA)	45		
Wisconsin Municipal Judges Association	<u>100</u>		
Total for account	<u>145</u>		

2025 Budget

General Fund Revenues and Expenditures
Village Manager - 1410

Account Number	Account Name	2021 Actual	2022 Actual	2023 Actual	YTD 6/30/24	2024 Projected	2024 Adopted Budget	2025 Proposed Budget	2025 Adopted Budget	% Chg Budget '24 to '25	Category	Notes
Revenues												
100-1410-43410	State Shared Revenue	\$ 262,898	\$ 263,102	265,167	\$ 8,500	\$ 584,814	\$ 597,870	\$ 584,814	584,814	-2.2%	Intergov't	Received in November
100-1410-43411	Expenditure Restraint	259,747	282,589	259,452	-	259,452	206,060	259,452	259,452	25.9%	Intergov't	Received in July
100-1410-44140	Cable Fees - Time Warner	77,390	76,598	71,814	21,178	70,000	70,000	70,000	70,000	0.0%	Licenses	Received quarterly
100-1410-44141	Cable Fees - AT&T	23,747	24,315	22,420	(521)	25,000	25,000	25,000	25,000	0.0%	Licenses	Received quarterly
100-1410-48150	Insurance Dividend	18,363	19,634	19,703	14,131	20,000	20,000	15,000	15,000	-25.0%	Other Rev	Received in June
100-1410-48900	Miscellaneous Revenue	(159)	-	3,000	-	-	250	-	-	-100.0%	Other Rev	
Total Village Manager Revenues		\$ 641,987	\$ 666,238	\$ 641,556	\$ 43,288	\$ 959,266	\$ 919,180	\$ 954,266	\$ 954,266	3.8%		
Expenditures												
100-1410-51100	Salaries and Wages	\$ 234,612	\$ 239,858	\$ 263,986	\$ 129,635	\$ 265,328	\$ 265,328	\$ 301,678	\$ 301,678	13.7%	Salaries	
100-1410-51140	Auto / Phone allowance	2,700	2,700	2,700	1,350	2,700	2,700	2,781	2,781	3.0%	Fringe	
100-1410-51300	Health Insurance	46,324	58,775	63,306	34,387	68,774	68,711	71,213	71,213	3.6%	Fringe	
100-1410-51305	Dental & other benefits	1,835	1,411	1,527	781	2,600	2,600	2,691	2,691	3.5%	Fringe	
100-1410-51310	Social Security and Medicare	17,779	17,739	19,570	9,556	20,696	20,696	22,397	22,397	8.2%	Fringe	
100-1410-51315	Wisconsin Retirement System	15,829	15,526	17,947	8,939	18,391	18,391	20,204	20,204	9.9%	Fringe	
100-1410-51900	Professional Education *	2,631	3,774	2,866	179	4,200	4,200	4,200	4,200	0.0%	Fringe	
100-1410-52990	Other Service Contracts & Fees *	903	4,426	13,456	1,089	8,833	8,833	8,833	8,833	0.0%	Contractual	UniverCity (Year 2 of 3)
100-1410-53100	Office Supplies	258	354	703	50	500	500	515	515	3.0%	Supplies & Office	
100-1410-53140	Marketing & Communications *	17,188	12,151	14,704	8,673	17,346	12,900	12,975	12,975	0.6%	Supplies & Office	
100-1410-53200	Memberships & Subscriptions *	2,556	2,353	1,594	2,019	4,038	2,990	3,300	3,300	10.4%	Supplies & Office	
100-1410-54100	Volunteer Committees	291	1,400	4,771	764	2,000	2,000	2,000	2,000	0.0%	Programming	
100-1410-54130	Awards / Recognitions	2,677	4,065	3,069	2,223	5,500	5,500	5,500	5,500	0.0%	Programming	
100-1410-55100	Liability & Property Insurance	30,239	50,991	52,240	28,083	56,166	52,500	54,600	54,600	4.0%	Insurance	Public Officials insurance
100-1410-55110	Workers Comp	514	456	522	294	610	610	634	634	4.0%	Insurance	
100-1410-56110	Computers / Printers	7,298	36,334	19,039	11,161	11,161	10,000	13,500	13,500	35.0%	Supplies & Office	
100-1410-56130	Equipment / Furniture	2,903	6,234	1,017	1,919	5,000	5,000	5,000	5,000	0.0%	Supplies & Office	
100-1410-57900	Expenditure Charged to Others	(622)	(818)	(840)	-	-	(1,000)	-	-	-100.0%	Interdeptmntl Exp	Non salary costs to utilities at YE
Total Village Manager Expenditures		\$ 390,915	\$ 457,729	\$ 482,177	\$ 241,103	\$ 493,842	\$ 482,459	\$ 532,022	\$ 532,022	10.3%		

* See also - detail sheets

**2025 Budget
Expenditure Request Detail - Village Manager's Office**

100-1410-51900	Professional education		100-1410-53200	Memberships / Subscriptions	
	ICMA (Mgr. & Ast. Mgr.)	2,200		International City/County Management Association (ICMA) (2)	1,800
	WCMA or Equivalent (Mgr. & Ast. Mgr.)	1,500		Milwaukee Business Journal	170
	Misc. Seminars / Conferences	<u>500</u>		Other resource journal/information	200
	Total for account	<u>4,200</u>		Wisconsin City/County Management Association (WCMA) (2)	300
				\$150 per year per	300
100-1410-52990	Other service contracts & fees			MEA - South Eastern Wisconsin (MEA-SEW) - Anderson	30
	UniverCity Year Program Participation (Year 3 of 3 UniverCity contract)	8,333		Other Memberships	<u>500</u>
	Resident Mediation services	500		Total for account	<u>3,300</u>
	Total for account	<u>8,833</u>			
100-1410-53140	Marketing & Communications				
	Contracted writing (Jennifer Anderson)	6,000			
	Manager's Memo e-newsletter and archive hosting (Constant Contact)	975			
	Shorewood Today - Charges for services (\$5,000)	-			
	Mass postcard mailings	5,000			
	Other Marketing and Communications costs	<u>1,000</u>			
	Total for account	<u>12,975</u>			

2025 Budget

General Fund Revenues and Expenditures
Clerk Services - 1420

Account Number	Account Name	2021 Actual	2022 Actual	2023 Actual	YTD 6/30/24	2024 Projected	2024 Adopted Budget	2025 Proposed Budget	2025 Adopted Budget	% Chg Budget '24 to '25	Notes
Revenues											
100-1420-44110	Liquor Licenses (Class)	\$ 10,233	\$ 14,450	17,790	\$ 15,480	\$ 16,500	\$ 16,500	\$ 16,500	\$ 16,500	0.0%	
100-1420-44111	Operators Licenses	2,760	3,110	2,540	2,020	2,600	2,600	3,250	3,250	25.0%	
100-1420-44120	Village Licenses	4,821	4,334	5,883	5,306	5,000	5,000	5,000	5,000	0.0%	
100-1420-44130	Weights and Measures	2,805	5,070	2,438	-	3,000	3,000	1,600	1,600	-46.7%	Billed in November
100-1420-44200	Pet Licenses	5,319	5,029	4,751	2,343	4,500	4,500	4,500	4,500	0.0%	
100-1420-44900	Security Alarm Permits	1,680	1,800	1,680	600	1,600	1,600	1,600	1,600	0.0%	
100-1420-46351	RCA daytime	2,465	2,341	2,995	1,734	2,200	2,200	-	-	-100.0%	
100-1420-48900	Miscellaneous Revenue	7,719	5,122	10,526	4,886	6,000	6,000	6,000	6,000	0.0%	
Total Clerk Services Revenues		\$ 37,802	\$ 41,256	\$ 48,602	\$ 32,369	\$ 41,400	\$ 41,400	\$ 38,450	\$ 38,450	-7.1%	
Expenditures											
100-1420-51100	Salaries and Wages	\$ 172,605	\$ 143,005	\$ 160,951	\$ 74,603	\$ 169,888	\$ 169,888	\$ 181,630	\$ 181,630	6.9%	Salary realignment in 2023
100-1420-51120	Poll Worker Stipends	8,885	21,850	10,475	10,475	25,000	25,000	12,000	12,000	-52.0%	Election year poll workers only
100-1420-51300	Health Insurance	51,151	36,177	14,132	7,022	46,718	46,718	69,689	69,689	49.2%	
100-1420-51305	Dental & other benefits	2,056	1,800	1,581	764	2,200	2,200	2,256	2,256	2.6%	
100-1420-51310	Social Security and Medicare	12,455	10,350	12,192	5,638	12,000	12,000	13,286	13,286	10.7%	
100-1420-51315	Wisconsin Retirement System	10,659	9,099	10,368	4,965	11,500	11,500	11,982	11,982	4.2%	
100-1420-51900	Professional Education *	1,676	1,655	3,671	2,913	5,826	2,543	2,650	2,650	4.2%	
100-1420-52300	Other Intergov'tal pymts	2,800	2,800	1,600	1,600	3,000	3,000	3,120	3,120	4.0%	Weights & Measures, SOW
100-1420-52910	Software Purch/Maint *	10,608	9,290	16,298	7,774	12,250	12,250	12,740	12,740	4.0%	
100-1420-52930	Credit Card Fees	3,955	4,290	5,341	2,484	3,600	3,600	3,744	3,744	4.0%	
100-1420-53100	Office Supplies	2,454	3,265	2,591	1,450	3,000	3,000	3,120	3,120	4.0%	
100-1420-53130	Postage/mailings *	6,630	11,674	7,800	6,468	11,500	11,500	12,500	12,500	8.7%	mostly elections
100-1420-53200	Memberships & Subscriptions *	639	30	365	280	560	305	450	450	47.5%	
100-1420-53300	Voting Equipment Costs *	1,570	1,016	1,648	-	4,425	4,425	4,600	4,600	4.0%	
100-1420-53500	Voting Supplies *	4,739	5,774	3,173	1,302	3,350	3,350	3,450	3,450	3.0%	
100-1420-53900	Miscellaneous Expenses	104	140	(100)	-	250	250	260	260	4.0%	
100-1420-54000	Programming (MADAC)	12,314	12,370	13,623	5,047	12,500	12,500	13,000	13,000	4.0%	
100-1420-55110	Workers Comp	405	273	294	128	300	300	312	312	4.0%	
100-1420-57900	Expenditures Charged to Others	(6,603)	(2,848)	(4,316)	-	-	-	-	-	0.0%	Non salary costs to utilities at YE
Total Clerk Services Expenditures		\$ 299,102	\$ 272,010	\$ 261,686	\$ 132,913	\$ 327,867	\$ 324,329	\$ 350,789	\$ 350,789	8.2%	

* See also - detail sheets

2025 Budget

Expenditure Request Detail - Clerk Services

100-1420-51900	Professional education		100-1420-53200	Memberships / Subscriptions	
	Annual Clerk's Conference (1)	1,200		Wisconsin Muni Clerks Assoc (1)	75
	Clerk District Mtgs (1)	100		Metro Clerk's Association (1)	30
	Metro Clerks Mtgs - (1)	75		IIMC membership	200
	UW-GB Master Academy (1)	800		Total for account	305
	Miscellaneous Training	300			
	Total for account	2,475	100-1420-53300	Voting Equipment Costs	
				Machine Maintenance - 3 Express Vote machines @ \$180	550
100-1420-52910	Software contracts/maint/purchases			Machine Maintenance - 5 DS-200 machines @ \$125	625
	Laserfiche Software	5,950		Firmware License - 3 Express Vote machines @ \$325	975
	General Code E360	1,000		Firmware License - 5 DS-200 machines @ \$325	1,625
	General Code Laserfiche maintenance	1,500		Village's Costs for Milwaukee County Spare Machines	250
	General Code - Code Book Updates	3,000		Programming and Coding (4 elections)	400
	BS&A business license support	800		Total for account	4,425
	Total for account	12,250			
100-1420-53130	Postage/mailings		100-1420-53500	Dept / Program supplies - Voting	
	Elections Mailing costs (4)	10,000		Ballots (2 elections)	1,000
	Licensing - initial packets, reminders, licenses	200		Publications (Dymo Labels)	600
	General postage	1,200		Absentee Envelopes (6,000)	1,000
	Certified mail (BOA, claims, misc.)	100		Other election and machine supplies, water, snacks	750
	Total for account	11,500		Total for account	3,350

2025 Budget

General Fund Revenues and Expenditures
Finance Department - 1510

Account Number	Account Name	2021 Actual	2022 Actual	2023 Actual	YTD 6/30/24	2024 Projected	2024 Adopted Budget	2025 Proposed Budget	2025 Adopted Budget	% Chg Budget '24 to '25	Category	Notes
Revenues												
100-1510-48100	Interest Income	\$ 136,262	\$ 234,923	819,237	\$ 317,142	\$ 600,000	\$ 400,000	\$ 300,000	\$ 300,000	-25.0%	Other Rev	Don't want to over estimate rates staying up
100-1510-48101	Market to Market adjustments	(101,052)	(239,502)	83,766	38,144	-	-	-	-	0.0%	Other Rev	Accounting entries only
100-1510-48110	Interest on Loans/Advances	14,043	9,066	10,130	-	4,100	4,100	4,000	4,000	-2.4%	Other Rev	Loans due in Dec
100-1510-48120	Interest on Taxes	42,623	34,698	43,296	35,411	35,500	35,500	40,000	40,000	12.7%	Other Rev	
100-1510-48900	Miscellaneous Revenue	9,255	4,290	5,102	23,568	23,568	5,000	-	-	-100.0%	Other Rev	
Total Finance Revenues		\$ 101,131	\$ 43,475	\$ 961,531	\$ 414,264	\$ 663,168	\$ 444,600	\$ 344,000	\$ 344,000	-22.6%		
Expenditures												
100-1510-51100	Salaries and Wages	\$ 113,646	\$ 123,655	\$ 120,969	\$ 32,162	\$ 32,162	\$ 138,500	\$ 44,609	\$ 44,609	-67.8%	Salaries	
100-1510-51300	Health Insurance	27,950	44,121	29,151	13,143	40,300	40,300	21,956	21,956	-45.5%	Fringe	Change in new staff
100-1510-51305	Dental & other benefits	1,451	2,172	1,581	513	1,700	1,700	874	874	-48.6%	Fringe	
100-1510-51310	Social Security and Medicare	8,291	8,891	8,977	2,336	10,588	10,588	3,253	3,253	-69.3%	Fringe	
100-1510-51315	Wisconsin Retirement System	7,588	7,863	8,228	2,131	9,600	9,600	2,934	2,934	-69.4%	Fringe	
100-1510-51900	Professional Education *	645	765	3,793	280	3,500	3,500	1,500	1,500	-57.1%	Fringe	staff changes
100-1510-52130	Professional Fees Financial *	34,320	49,998	42,404	89,985	179,970	43,350	200,280	200,280	362.0%	Professional	Audit fee services
100-1510-52910	Software Purch/Maint *	13,200	13,438	14,499	15,238	16,000	14,000	14,600	14,600	4.3%	Contractual	due in August
100-1510-52990	Other Service Contracts & Fees	1,998	7,465	7,180	4,353	8,706	6,200	6,500	6,500	4.8%	Contractual	bank fees
100-1510-53100	Office Supplies *	2,694	1,928	1,099	1,042	2,084	1,450	1,508	1,508	4.0%	Supplies & Office	
100-1510-53130	Postage/mailings *	5,255	6,415	7,057	1,517	6,500	6,500	6,760	6,760	4.0%	Supplies & Office	mostly tax bills in December
100-1510-53200	Memberships & Subscriptions *	240	190	50	25	350	350	375	375	7.1%	Supplies & Office	
100-1510-53900	Misc Exp/Uncollectible Debt	3,000	15,010	-	10	4,000	4,000	4,000	4,000	0.0%	Supplies & Office	JE done at YE
100-1510-55110	Workers Comp	275	227	261	147	294	286	300	300	4.8%	Insurance	
100-1510-57900	Expenditures Charged to Others	(2,347)	(10,571)	(14,991)	-	(7,000)	(7,000)	(7,000)	(7,000)	0.0%	Interdeptmntl Exp	Non salary costs to utilities at YE
Total Finance Expenditures		\$ 218,206	\$ 271,567	\$ 230,257	\$ 162,883	\$ 308,754	\$ 273,324	\$ 302,450	\$ 302,450	10.7%		

* See also - detail sheets

2025 Budget
Expenditure Request Detail - Finance Department

100-1510-5190 Professional education:	
GFOA Annual Conference - Finance Director (20 CPE)	-
Other Conference / training (FD) (20 CPE credit)	1,000
WGFOA Conference	250
Other Conference / training	250
Total for account	\$1,500

100-1510-5213 Professional Fees Financial:	
Audit Fees (Sikich)	30,600
Continuing Financial Disclosure (Baker Tilly)	3,500
Investment custodial services (US Ban)	5,000
OPEB evaluation (\$4,250 even years, \$500 update o	500
Lauterbach & Amen Fees	160,680
Total for account	\$200,280

100-1510-5291 Software Purchase / Maintenance:	
BS&A service and support	
General ledger, Accounts Payable / Misc. Receivable	
Cash receipting, Human Resources, Payroll, Times	11,500
BS&A Internet interactive (online payment integrati	3,100
Total for account	14,600

100-1510-5310 Office supplies:	
AP / Payroll check	200
Employee (W-2) / Vendor (1099) tax forms	250
Toner / printer supplies	350
Village Amazon Prime fee	-
File folders, binders, misc office, et	150
Total for account	\$950

100-1510-5313 Postage/mailling:	
Tax bills, tax bill reminders (envelopes & postage)	4,500
A/P checks, MR invoices, misc (postage)	1,000
A/P checks, Parking notices, misc (envelopes)	1,000
Total for account	\$6,500

100-1510-5320 Memberships & subscriptions:	
GFOA - Village membership	200
WGFOA - Finance Director and AFI	50
GFOA - publications / other resources	100
Total for account	\$350

2025 Budget

General Fund Revenues and Expenditures
Other General Administration - 1900

Account Number	Account Name	2021 Actual	2022 Actual	2023 Actual	YTD 6/30/24	2024 Projected	2024 Adopted Budget	2025 Proposed Budget	2025 Adopted Budget	% Chg Budget '24 to '25	Category	Notes
Expenditures												
100-1900-52120	Professional Fees - General Legal	\$ 87,581	\$ 58,437	\$ 8,801	\$ 34,901	\$ 80,000	\$ 80,000	85,000	\$ 85,000	6.3%	Professional	
100-1900-52125	Professional Fees - Court Legal	21,295	25,095	36,260	15,781	31,561	25,000	30,000	30,000	20.0%	Professional	
100-1900-52140	Professional Fees - IT services	31,320	36,320	85,050	47,851	106,050	106,050	113,898	113,898	7.4%	Professional	Network Service Contract - IT
100-1900-52150	Professional Fees - Assessor	46,751	55,200	55,120	44,160	55,200	55,200	55,200	55,200	0.0%	Professional	
100-1900-52190	Professional Fees - Insurance	21,928	25,447	26,775	13,388	29,325	29,325	-	-	-100.0%	Professional	
100-1900-51325	Flex Administrative Fees	3,022	3,044	3,092	1,556	3,800	3,800	3,952	3,952	4.0%	Fringe	
100-1900-51340	Retiree Health Insurance	10,479	1,520	-	(1,766)	-	-	-	-	0.0%	Fringe	participant eligibility ending
100-1900-51355	Employee Assistance Program	-	1,950	1,950	1,950	2,000	2,000	2,000	2,000	0.0%	Fringe	contract fee
100-1900-52200.55-00	Electric - Village Hall	10,491	8,709	11,356	5,194	12,000	12,000	12,480	12,480	4.0%	Utilities	
100-1900-52200.77-00	Electric - Village Center	10,814	11,649	10,724	4,181	12,500	12,500	13,000	13,000	4.0%	Utilities	
100-1900-52210.55-00	Gas - Village Hall	8,443	7,903	7,065	3,840	9,500	9,500	9,880	9,880	4.0%	Utilities	
100-1900-52210.77-00	Gas - Village Center	3,241	5,121	3,450	1,529	5,000	5,000	5,200	5,200	4.0%	Utilities	
100-1900-52220.55-00	Water - Village Hall	992	4,957	6,455	1,415	2,830	2,000	2,943	2,943	47.2%	Utilities	
100-1900-52220.77-00	Water - Village Center	1,491	838	879	482	1,000	1,000	1,040	1,040	4.0%	Utilities	
100-1900-52230.55-00	Phone / Internet - Village Hall	5,918	6,356	10,927	6,242	12,484	7,000	12,608	12,608	80.1%	Utilities	
100-1900-52230.77-00	Phone / Internet - Village Center	777	522	1,785	1,421	2,842	1,800	2,870	2,870	59.5%	Utilities	
100-1900-52330	Health Dept. - Abatement	2,400	2,400	2,400	1,200	2,400	2,400	2,496	2,496	4.0%	Contractual	
100-1900-52900.55-00	Cleaning and Pest Control - VH	13,705	13,924	15,258	7,545	15,091	14,000	14,560	14,560	4.0%	Contractual	
100-1900-52900.77-00	Cleaning and Pest Control - VC	7,237	6,599	6,489	4,422	10,600	10,600	11,024	11,024	4.0%	Contractual	
100-1900-52990	Network Service Contract fees *	30,141	27,624	29,581	30,407	44,005	44,005	57,530	57,530	30.7%	Contractual	IT equip license / maint fees
100-1900-53100.55-00	Bldg. maint. / supplies - VH	3,544	1,006	1,319	679	3,000	4,000	3,000	3,000	-25.0%	Supplies & Office	Facility Maint. / Gibb
100-1900-53100.77-00	Bldg. maint. / supplies - VC	2,413	1,088	1,140	484	2,000	3,100	2,500	2,500	-19.4%	Supplies & Office	Facility Maint. / Gibb
100-1900-53120	Copier costs - Village Hall	8,192	9,522	9,214	5,826	11,652	9,500	12,118	12,118	27.6%	Supplies & Office	includes paper
100-1900-53130	Postage meter costs - VH	6,272	4,874	5,202	2,120	7,500	7,500	7,800	7,800	4.0%	Supplies & Office	
100-1900-53150	Job Posting/Testing/Hiring	5,917	17,126	24,544	939	5,000	5,000	3,000	3,000	-40.0%	Contractual	23 Fin hire cost
100-1900-55100	General liab. & prop. insurance	38,845	34,819	50,609	22,694	45,388	45,000	49,927	49,927	10.9%	Insurance	all admin + plus Cyber insurance
100-1900-57900	Expenditure Charged to Others	(11,805)	(7,355)	(8,184)	-	-	-	-	-	0.0%	Interdeptmntl Exp	Chargeback VHS costs to utilities at YE
Total Other Gen Admin Expenditures		\$ 371,404	\$364,695	\$407,263	\$258,441	\$ 512,728	\$ 497,280	\$ 514,027	\$ 514,027	3.4%		

* See also - detail sheets

2025 Budget
Expenditure Request Detail - Other General Administration

100-1900-52120	Professional Fees - General Legal		
	Village attorney - General services	\$ 70,000	40 hours per month
	Other Misc Legal	<u>10,000</u>	
	Total for account	<u>80,000</u>	
100-1900-52125	Professional Fees - Court Legal		
	Village attorney - Court services	<u>25,000</u>	16 hours per month
	Total for account	<u>25,000</u>	
100-1900-52190	Professional Fees - Insurance		
	R&R Professional Fees	27,980	
	"Alex" Benefits Analytics	1,850	
	R&R Employee Navigator	700	
	Total for account	<u>30,530</u>	
100-1900-52990	Network Service Contract fees		
	Adobe Licenses	1,850	
	Microsoft 365 - annual	36,600	IN FY2026 MFA 11K
	Web hosting fees - Civic Plus - annual	7,435	
	Social Media archiver - annual	4,190	
	Go Daddy, Village Domain registry and SSL Certificate		
	KnowBe4 security services	2,900	
	ESS door system updates	600	
	Room Reservation software - VC	600	
	Forticlient EMS - annual	1,000	
	Palo Alto firewall - (2) annual	1,470	
	PD Palo Alto firewall - (1) annual	735	
	ClipChamp Video Editor	<u>150</u>	
	Total for account	<u>57,530</u>	

2025 Budget

General Fund Revenues and Expenditures
Police Department - 2100

Account Number	Account Name	2021 Actual	2022 Actual	2023 Actual	YTD 6/30/24	2024 Projected	2024 Adopted Budget	2025 Proposed Budget	2025 Adopted Budget	% Chg Budget '24 to '25
Revenues										
100-2100-45200	Parking Fines - current	\$ 377,955	470,436	502,093	248,689	\$ 390,000	\$ 390,000	\$ 450,000	\$ 450,000	15.4%
100-2100-45290	Parking Fines - TRIP	33,792	9,805	(80)	3,126	-	-	4,000	4,000	0.0%
100-2100-46200	False Alarm Fees	3,289	2,713	3,752	2,450	4,000	4,000	4,000	4,000	0.0%
100-2100-46336	On-Street Parking	188,455	268,644	319,311	182,879	240,000	240,000	320,000	320,000	33.3%
100-2100-43550	Enforcement Grants	18,127	22,271	22,861	14,872	-	-	-	-	0.0%
100-2100-43560	Training Grants	3,840	8,840	3,680	-	-	-	-	-	0.0%
100-2100-43590	Other Grants	7,566	1,000	-	-	-	-	-	-	0.0%
100-2100-46900	Community Event Fees	-	3,037	-	-	-	-	-	-	0.0%
100-2100-48900	Miscellaneous Revenue	3,638	7,280	15,084	465	4,500	4,500	2,500	2,500	-44.4%
Police Revenues		\$ 636,662	\$ 794,026	\$ 866,700	\$ 452,482	\$ 638,500	\$ 638,500	\$ 780,500	\$ 780,500	22.2%
Expenditures										
100-2100-51100	Salaries and Wages	\$ 1,951,700	\$ 2,077,517	\$ 2,184,117	\$ 1,069,030	#####	\$ 2,261,870	\$ 2,462,688	\$ 2,462,688	8.9%
100-2100-51110	Civilian Salaries	191,194	194,307	199,709	99,096	204,878	\$ 204,878	\$ 215,717	215,717	5.3%
100-2100-51130	Holiday Pay	83,840	78,994	93,865	20,913	82,400	82,400	87,451	87,451	6.1%
	Summary Overtime	116,419	145,050	105,345	46,722	92,469	77,250	82,366	82,366	6.6%
100-2100-51300	Health Insurance	438,222	460,508	452,856	238,621	482,724	482,724	504,620	504,620	4.5%
100-2100-51305	Dental & other benefits	23,230	23,454	25,160	12,866	25,731	24,600	25,729	25,729	4.6%
100-2100-51310	Social Security and Medicare	176,065	186,645	193,027	92,402	200,284	200,284	213,135	213,135	6.4%
100-2100-51315	Wisconsin Retirement System	264,744	289,491	323,940	169,588	360,985	360,985	382,455	382,455	5.9%
100-2100-51330	Uniform Expense *	15,021	30,848	21,501	7,931	22,070	22,070	18,625	18,625	-15.6%
100-2100-51335	Union Insurance Trust	2,400	2,340	2,172	1,104	2,400	2,400	2,496	2,496	4.0%
100-2100-51340	Retiree Health Contribution	55,715	61,791	66,937	31,538	63,076	55,000	61,600	61,600	12.0%
100-2100-51350	Education Reimb	-	1,350	-	-	3,000	3,000	-	-	-100.0%
100-2100-51355	Other Benefits (retiree's)	2,012	0	-	-	-	-	-	-	0.0%
100-2100-51900	Professional Education *	6,177	15,689	25,968	11,494	25,100	25,100	20,000	20,000	-20.3%
100-2100-52200	Electric	26,891	22,174	26,420	10,422	28,000	28,000	29,120	29,120	4.0%
100-2100-52210	Gas	14,492	15,386	15,503	6,504	18,000	18,000	18,720	18,720	4.0%
100-2100-52220	Water	897	2,154	2,271	1,397	2,795	2,100	2,906	2,906	38.4%
100-2100-52230	Phone and Internet *	14,693	13,295	17,327	8,590	17,179	15,000	17,500	17,500	16.7%
100-2100-52300	Other Intergov'tal pymts	7,115	4,857	3,540	1,368	8,000	8,000	8,320	8,320	4.0%
100-2100-52900	Cleaning and Pest Control *	16,923	17,165	17,653	8,861	18,700	18,700	19,600	19,600	4.8%
100-2100-52910	Software Purch/Maint *	30,575	47,781	50,651	34,107	61,995	61,995	68,795	68,795	11.0%
100-2100-52930	Credit Card Fees	-	24,795	30,021	18,244	36,489	25,000	37,948	37,948	51.8%
100-2100-52990	Other service contracts / fees *	123,857	44,876	49,170	43,999	52,200	52,200	54,500	54,500	4.4%
100-2100-53100	Bldg. / Office Supplies	10,279	7,181	6,990	2,157	12,000	12,000	12,480	12,480	4.0%
100-2100-53120	Copy & Print Costs	3,667	3,780	4,756	2,242	5,000	5,000	5,200	5,200	4.0%
100-2100-53130	Postage Costs	1,499	2,730	3,253	2,234	4,500	4,500	4,680	4,680	4.0%
100-2100-53200	Memberships & Subscriptions *	1,215	1,537	1,885	1,145	2,290	1,775	1,895	1,895	6.8%
100-2100-53300	Repairs and Maintenance	687	95	-	-	2,000	2,000	2,080	2,080	4.0%
100-2100-53400	Vehicle Maintenance	8,103	18,125	31,109	10,958	21,916	15,000	22,793	22,793	52.0%
100-2100-53410	Fuel *	29,321	37,659	33,149	13,616	41,250	41,250	41,250	41,250	0.0%
100-2100-53420	Radio Expense *	11,881	9,969	10,123	-	12,664	12,664	13,550	13,550	7.0%
100-2100-53500	Dept/Program Supplies *	26,012	22,659	23,310	4,125	24,900	24,900	24,900	24,900	0.0%
100-2100-55100	Liability & Property Insurance	51,718	49,659	52,145	35,594	51,500	51,500	53,560	53,560	4.0%
100-2100-55110	Workers Comp	71,108	64,498	72,534	40,907	81,814	80,000	88,000	88,000	10.0%
100-2100-56130	Furniture / Office equipment	610	5,566	2,189	1,178	2,500	2,500	2,600	2,600	4.0%
100-2100-56140	Officer Equipment / repair *	12,226	15,658	20,146	4,341	9,600	9,600	9,600	9,600	0.0%
100-2100-57900	Expenditures Charged to Others	(18,807)	(24,272)	(24,271)	-	-	-	-	-	0.0%
Total Police Department Expenditures		\$ 3,771,701	\$ 3,975,311	\$ 4,144,471	\$ 2,053,292	\$ 4,342,278	\$ 4,294,245	\$ 4,616,879	\$ 4,616,879	7.5%

**2025 Budget
Expenditure Request Detail - Police Department**

100-2100-51330		Uniforms		100-2100-52900		Cleaning contracts	
Replacement Uniform parts		1,000	\$ 1,000	Building pest management fees (contract increase)			
Detectives/plain clothes 2@\$1370	Eliminate from Line Item	1,370	\$ 3,425	Floor / mat maintenance			
Officers 20@\$635		12,700	\$ 12,700	Per contract agreement (\$1,200 / month)			
New Officers 2@\$2000	Eliminate from Line Item	4,000		Building Cleaning			
CSO and bike uniforms		3,000	\$ 1,500	Total for account			
Total for account		22,070	\$ 18,625				
100-2100-51900 Professional education				100-2100-52910 Software contracts/maint/purchases			
New Officer Hire - LE Certification	Eliminate from Line Item	5,000		Lexis Nexus - Accurint contract fee			
24-HR Recertification Training (25@\$300)	Listed Under Revenue 43560	7,500		AXON replacement/repairs			
Leadership Training		\$ 2,000	\$ 3,000	Deer Creek Document & EWS			
Career Development		\$ 2,000	\$ 5,000	Pace Scheduling software			
Specialized Training (CIT/FIP/IDC)		\$ 2,100	\$ 2,500	Lexipol Policy Manual			
Chiefs Training/Conferences		\$ 5,000	\$ 6,000	TIME System - support/billing			
Incidental Training Expenses (mileage/lodging)		\$ 1,500	\$ 3,500	AXON Body/Squad Camera Contract			
				Soft/Hardware Maint./Supp (Adobe/ATS/LiveScan/Microsoft/keyboards/monitors)			
				Fire Alarm Expenses			
Total for account		25,100	\$ 20,000	Axon Taser Contract			5-year contract was updated in July. 11K per year (4 years)
				Total for account			
100-2100-52230 Phone and internet				100-2100-52990 Other Service Contract fees			
Cellular phones in squad cars / air cards (T Mobile Increase Rates) 7 phones/squads		5,000	\$ 6,500	AIMS - EDC Software fees (90%)			
Land Line / internet costs		7,000	\$ 7,000	Officer Wellness			
Data transmission lines @ P.D.		2,000	\$ 2,000				
Misc. phone repairs expected/replace damaged cell phone		1,000	\$ 2,000	Total for account			
Total for account		15,000	\$ 17,500				

2025 Budget

General Fund Revenues and Expenditures
Planning and Development Department - 2400

Account Number	Account Name	2021 Actual	2022 Actual	2023 Actual	YTD 6/30/24	2024 Projected	2024 Adopted Budget	2025 Proposed Budget	2025 Adopted Budget	% Chg Budget '24 to '25	Notes
Revenues											
100-2400-44310	Building Permits	\$ 154,422	\$ 191,229	\$ 163,939	\$ 71,328	\$ 160,000	\$ 160,000	\$ 161,600	\$ 161,600	1.0%	
100-2400-44320	Electrical Permits	43,894	49,609	43,580	18,395	45,000	45,000	45,450	45,450	1.0%	
100-2400-44330	Plumbing Permits	32,751	34,098	32,350	11,600	35,000	35,000	35,350	35,350	1.0%	
100-2400-44340	HVAC Permits	26,635	26,080	26,625	9,440	27,500	27,500	27,775	27,775	1.0%	
100-2400-44350	Other various permits	34,794	42,165	38,805	24,547	40,000	40,000	40,400	40,400	1.0%	
100-2400-44370	Reinspection Fees	2,975	2,630	2,240	640	2,500	2,500	2,525	2,525	1.0%	
100-2400-44400	Code Enforcement - PE	12,895	12,618	18,714	7,875	15,000	15,000	15,150	15,150	1.0%	
100-2400-46435	Delq Prop (grass/weeds)	356	250	629	250	250	250	253	253	1.0%	
100-2400-48900	Miscellaneous Revenue	20,726	13,665	15,145	12,289	15,000	15,000	15,150	15,150	1.0%	+ Charges to CDA
Total Planning and Development Revenues		\$ 329,448	\$ 372,344	\$ 342,027	\$ 156,364	\$ 340,250	\$ 340,250	\$ 343,653	\$ 343,653	1.0%	
Expenditures											
100-2400-51100	Salaries and Wages	\$ 256,008	\$ 263,321	\$ 274,267	\$ 135,418	282,005	\$ 282,005	\$ 314,104	\$ 314,104	11.4%	
100-2400-51120	Contracted Inspectors	2,800	3,520	2,530	2,525	5,050	3,500	5,252	5,252	50.1%	as needed
100-2400-51300	Health Insurance	43,725	43,817	\$ 51,930	34,767	69,534	49,500	73,979	73,979	49.5%	
100-2400-51305	Dental & other benefits	3,345	3,371	\$ 3,541	1,635	3,675	3,675	5,564	5,564	51.4%	
100-2400-51310	Social Security and Medicare	19,730	20,326	\$ 20,925	10,081	21,630	21,630	23,948	23,948	10.7%	
100-2400-51315	Wisconsin Retirement System	17,308	17,170	\$ 18,697	9,365	20,107	20,107	21,649	21,649	7.7%	
100-2400-51900	Professional Education *	950	2,632	\$ 3,237	2,027	3,500	3,500	3,500	3,500	0.0%	
100-2400-52230	Phone and Internet *	1,596	1,429	\$ 1,342	780	1,800	1,800	1,600	1,600	-11.1%	
100-2400-52910	Software Purch/Maint *	3,596	3,106	\$ 3,903	8,651	5,025	5,025	10,000	10,000	99.0%	BSA software and GIS support
100-2400-52930	Credit Card Fees	4,401	4,479	\$ 4,433	1,994	4,200	4,200	4,368	4,368	4.0%	
100-2400-52990	Other service contract fees	198	383	\$ 1,073	150	500	500	520	520	4.0%	Delq. Property
100-2400-53100	Office Supplies	803	1,740	\$ 528	323	1,100	1,100	1,144	1,144	4.0%	
100-2400-53120	Copy & Print Costs	-	320	\$ 48	-	500	500	520	520	4.0%	
100-2400-53130	Postage / Mailing Costs	2,094	2,175	\$ 2,310	1,389	2,778	2,100	2,890	2,890	37.6%	
100-2400-53200	Memberships & Subscriptions *	1,188	958	\$ 1,346	1,044	1,330	1,330	1,400	1,400	5.3%	
100-2400-53400	Vehicle Maintenance	1,045	325	\$ 1,799	-	1,200	1,200	1,248	1,248	4.0%	vehicle repairs
100-2400-53410	Fuel *	528	804	\$ 621	244	750	750	750	750	0.0%	
100-2400-55110	Workers Comp	8,280	6,832	\$ 8,041	4,539	7,000	7,000	7,280	7,280	4.0%	
100-2400-57900	Expenditures Charged to Others	(2,200)	(2,550)	(2,550)	-	-	-	-	-	0.0%	Cross connection charges - Water
Total Planning and Dev. Expenditures		\$ 365,395	\$ 374,158	\$ 398,020	\$ 214,931	\$ 431,684	\$ 409,422	\$ 479,715	\$ 479,715	17.2%	

* See also - detail sheets

**2025 Budget
Expenditure Request Detail - Planning and Development Department**

100-2400-51900	Professional education		100-2400-53200	Memberships / subscriptions	
	Building Inspector continuing education conferences	500		Misc Codes/Manuals	320
	Planning continuing education (national & state)	2,500		American Planning Association/AICP/Wis. Chapter	600
	Code Enforcement conference	-		Congress for the New Urbanism	125
	Misc. workshops/webinars/manuals	<u>500</u>		International Commercial Code Membership	145
	Total for account	3,500		Building Inspector Association(\$50, \$40)	90
				Certifications (2025)	<u>120</u>
				Total for account	<u>1,400</u>
100-2400-52230	Phone and internet		100-2400-53410	Fuel and Oil	
	wireless VERIZON (2 data)	1,000		200 gallons @ \$3.75 per gallon	<u>750</u>
	inspector cell phone reimbursements (2)	<u>600</u>		Total for account	<u>750</u>
	Total for account	1,600			
100-2400-52910	Software contracts / maint				
	BS&A buildings license annual support	1,900			
	25% GIS annual license and maintenance	2,500			
	GIS support	<u>5,600</u>			
	Total for account	10,000			

2025 Budget

General Fund Revenues and Expenditures
Other Public Safety - 2900

Account Number	Account Name	2021 Actual	2022 Actual	2023 Actual	YTD 6/30/24	2024 Projected	2024 Adopted Budget	2025 Proposed Budget	2025 Adopted Budget	% Chg Budget '24 to '25
Revenues										
100-2900-43420	Fire Insurance	\$ 72,650	\$ 74,406	\$ 83,393	\$ -	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	0.0%
100-2900-47300	School - Crossing Guards	25,739	37,791	\$ 49,717	34,500	67,500	67,500	\$ 69,755	69,755	3.3%
100-2900-48200	Facilities charges - NSHD	16,420	16,750	17,085	-	17,200	5,500	-	-	-100.0%
Total Other Public Safety Revenues		<u>\$ 114,809</u>	<u>\$ 128,947</u>	<u>\$ 150,195</u>	<u>\$ 34,500</u>	<u>\$ 159,700</u>	<u>\$ 148,000</u>	<u>\$ 144,755</u>	<u>\$ 144,755</u>	<u>-2.2%</u>
Expenditures										
100-2900-51355	Other Benefits (retiree's)	\$ 22,030	\$ 20,017	\$ 21,024	\$ 10,512	\$ 21,054	\$ 21,054	21,024	\$ 21,024	-0.1%
100-2900-52300	Dispatch Services *	393,075	436,904	450,361	243,152	455,407	455,407	469,055	469,055	3.0%
100-2900-52310	North Shore Fire *	2,352,842	2,518,048	2,607,334	1,329,614	2,659,228	2,631,338	2,734,335	2,734,335	3.9%
100-2900-52330	Health Department *	126,730	124,115	121,283	54,106	113,634	113,634	111,480	111,480	-1.9%
100-2900-52990	Crossing Guards*	51,480	75,582	99,433	69,000	137,999	135,000	139,511	139,511	3.3%
100-2900-52995	Atwater Beach Lifeguards	30,532	31,187	23,719	10,832	30,000	30,000	31,200	31,200	4.0%
Total Other Public Safety Expenditures		<u>\$ 3,394,066</u>	<u>\$ 3,205,853</u>	<u>\$ 3,323,154</u>	<u>\$ 1,717,215</u>	<u>\$ 3,417,322</u>	<u>\$ 3,386,433</u>	<u>\$ 3,506,605</u>	<u>\$ 3,506,605</u>	<u>3.5%</u>

* See also - detail sheets

2025 Budget
Expenditure Request Detail - Other Public Safety

	<u>2025</u>	<u>2024</u>	<u>2023</u>	* 2023 for comparison purposes only
100-2900-52300 - Bayside Communications				
Total Operations Budget	2,615,791	2,534,235	2,504,100	
Municipal percentages	16.75%	16.75%	16.75%	
Shorewood operations share	438,145	424,497	419,437	(\$ operations increase)
Computer Aided Dispatch (CAD) contribution	30,910	30,910	30,010	
Total Municipal cost	469,055	455,407	449,447	
	3.00%			
100-2900-52310 - North Shore Fire Department				
Total Budget	14,643,205	14,134,365	14,134,365	-
Municipal percentages	17.35%	17.39%	17.46%	
Shorewood operations share	2,540,596	2,457,968	2,467,865	
Operating capital contribution	32,350	13,480	29,865	
Heavy Equipment capital contribution	86,389	84,890	82,000	
Fire Dues payment	75,000	75,000	70,000	Estimate
Total Municipal cost	2,734,335	2,631,338	2,649,730	
	3.91%			
100-2900-52330 - NSHD (Health Department)				
Total Budget	544,603	556,029	548,228	
Municipal share	20.47%	20.47%	25.02%	
Municipal cost	111,480	113,634	137,161	
100-2900-52990 - Crossing Guards				
11 guards for 2 hours each for 175 school days	139,511	135,000	90,200	Village Manages contract School District Pays 1/2
Total for account	139,511	135,000	90,200	
100-2900-52995 - Atwater Beach Lifeguards				
Lifeguard services at the beach	30,000	30,000	30,000	
Cleaning services - Facilities	-	-	-	moved to DPW Parks program supplies in 2022
Total for account	30,000	30,000	30,000	

2025 Budget

General Fund Revenues and Expenditures
Department of Public Works - 3000's

Account Number	Account Name	2021 Actual	2022 Actual	2023 Actual	YTD 6/30/24	2024 Projected	2024 Adopted Budget	2025 Proposed Budget	2025 Adopted Budget	% Chg Budget '24 to '25	Category	Notes
Revenues												
100-3100-43530	State Transportation Aids	\$ 734,615	\$ 841,518	\$ 869,698	\$ 431,770	\$ 864,000	\$ 870,000	\$ 873,000	873,000	0.3%	Intergov't	Received quarterly.
100-3100-43540	Recycling Grant	52,894	52,759	\$ 52,785	52,862	53,000	52,800	-	-	-100.0%	Intergov't	Rec'd in June
100-3100-46430	Special Collection Fees	23,451	18,559	\$ 18,121	9,084	16,000	16,000	16,000	16,000	0.0%	Charges	
100-3100-46431	Disposal Fee	21,504	18,278	\$ 17,698	10,249	18,000	17,500	17,500	17,500	0.0%	Charges	
100-3100-46433	Kart / Recycling Bin Sales	1,838	1,300	\$ 911	905	1,000	1,100	1,100	1,100	0.0%	Charges	reported seperately for sales tax
100-3100-46434	Snow Removal Charges	1,460	-	\$ 347	133	133	-	-	-	0.0%	Charges	
100-3100-46436	Damages To Property	74,050	18,052	\$ 55,579	17,927	17,927	-	-	-	0.0%	Charges	
100-3100-4900	Community Event Fees	-	1,040									
100-3100-47300	Charges for Service - School	18,246	21,687	\$ 22,140	11,091	22,000	24,890	22,000	22,000	-11.6%	Charges	Fuel - disposal fees refuse
100-3100-47310	Charges for Service - Whitefish B	240,742	238,480	\$ 250,838	124,548	250,000	254,189	250,000	250,000	-1.6%	Charges	disposal fees refuse / yard waste
100-3100-48200	Rental Income	41,200	46,769	\$ 43,709	22,510	45,000	45,448	45,000	45,000	-1.0%	Other Rev	Hubbard lodge
100-3100-48900	Miscellaneous Revenue	26,580	39,598	\$ 34,059	8,373	10,000	10,000	10,000	10,000	0.0%	Other Rev	includes YE utility equip. fees
Total Public Works Revenues		\$ 1,236,580	\$ 1,298,040	\$ 1,365,885	\$ 689,452	\$ 1,297,060	\$ 1,291,927	\$ 1,234,600	\$ 1,234,600	-4.4%		
Expenditures												
<i>Administration</i>												
100-3100-51100	Salaries and Wages	\$ 133,604	\$ 122,321	\$ 132,603	\$ 60,030	137,000	\$ 136,990	137,344	\$ 137,344	0.3%	Salaries	Allocations changed
100-3100-51140	Auto Allowance	1,800	1,800	1,800	900	1,800	1,800	1,800	1,800	0.0%	Fringe	
100-3100-51300	Health Insurance	26,537	18,253	26,300	15,426	31,000	26,001	8,559	8,559	-67.1%	Fringe	
100-3100-51305	Dental & other benefits	1,772	1,671	1,879	909	2,000	1,600	1,332	1,332	-16.8%	Fringe	
100-3100-51310	Social Security and Medicare	10,272	9,504	10,445	4,691	11,000	11,000	10,142	10,142	-7.8%	Fringe	
100-3100-51315	Wisconsin Retirement System	8,899	8,012	9,118	4,192	10,000	9,500	9,148	9,148	-3.7%	Fringe	
100-3100-51330	Uniform Expense *	5,631	5,456	5,092	2,969	6,000	5,775	5,775	5,775	0.0%	Fringe	
100-3100-51340	Retiree Health Contribution	44,692	36,968	15,671	2,359	37,000	36,600	36,600	36,600	0.0%	Fringe	ending
100-3100-51900	Professional Education *	4,723	510	1,390	1,492	3,000	1,700	1,700	1,700	0.0%	Fringe	
100-3100-52110	Professional Fees - Eng. Misc.	10,083	15,271	5,369	2,027	15,000	15,000	15,600	15,600	4.0%	Contractual	
100-3100-52230	Phone and Internet *	8,091	9,015	9,843	5,019	10,000	9,000	7,192	7,192	-20.1%	Utilities	
100-3100-52910	Software Purch/Maint	2,076	814	2,053	10,509	21,000	3,000	5,000	5,000	66.7%	Contractual	GIS fees
100-3100-53100	Office / Bldg Supplies	1,650	2,160	2,097	769	3,000	2,900	3,120	3,120	7.6%	Supplies & Office	
100-3100-53120	Copy & Print Costs	755	984	1,032	337	1,000	1,000	1,040	1,040	4.0%	Supplies & Office	
100-3100-53130	Postage / Mailing Costs	434	661	385	274	1,000	600	1,040	1,040	73.3%	Supplies & Office	
100-3100-53200	Memberships & Subscriptions *	825	800	924	100	1,000	1,030	630	630	-38.8%	Supplies & Office	
100-3100-54150	Safety Expenses *	2,758	5,422	6,770	2,173	6,000	6,100	6,000	6,000	-1.6%	Supplies & Office	
100-3100-54450	Property Damages - reimbursabl	50,575	33,609	33,360	18,927	38,000	-	-	-	0.0%	Supplies - Maint.	reimbursable by insurance claims
100-3100-55100	Liability & Property Insurance	39,918	35,714	38,936	20,632	41,000	39,000	42,640	42,640	9.3%	Insurance	
100-3100-55110	Workers Comp / Unemployment	51,121	45,458	51,602	33,787	68,000	53,000	300	300	-99.4%	Insurance	
100-3100-56130	Tools / equipment	3,300	6,802	2,098	-	15,000	15,000	15,600	15,600	4.0%	Supplies - Maint.	add barricades in 2023
Total Administration Expenditures		409,516	361,205	358,767	187,522	321,800	376,596	310,561	310,561	-17.5%		
<i>Building Maintenance</i>												
100-3230-51100	Salaries and Wages	105,851	112,503	111,578	61,761	128,000	127,720	149,004	149,004	16.7%	Salaries	
100-3230-51200	Overtime Wages	4,014	1,411	5,083	1,630	3,500	4,200	7,450	7,450	77.4%	Salaries	
100-3230-51300	Health Insurance	34,145	35,011	36,397	21,060	42,000	42,448	41,534	41,534	-2.2%	Fringe	
100-3230-51305	Dental & other benefits	969	936	1,001	580	1,000	1,200	1,218	1,218	1.5%	Fringe	
100-3230-51310	Social Security and Medicare	7,889	8,113	8,287	4,499	9,000	9,000	11,969	11,969	33.0%	Fringe	
100-3230-51315	Wisconsin Retirement System	7,473	7,399	7,926	4,366	9,000	9,225	10,795	10,795	17.0%	Fringe	
100-3230-53350	Outsourced repairs/services	63,500	67,836	83,812	36,122	72,000	51,700	74,880	74,880	44.8%	Supplies - Maint.	
100-3230-53500	Dept/Program Supplies *	26,290	36,531	26,281	25,709	51,000	46,200	51,000	51,000	10.4%	Supplies - Maint.	
100-3230-54160	Hubbard Lodge/ River Club *	2,886	2,967	2,457	3,814	5,600	2,460	3,500	3,500	42.3%	Supplies - Maint.	site maint / repairs
100-3230-57900	Expenditures Charged to Others	(15,825)	(17,044)	(17,381)	-	(16,500)	(16,500)	(16,500)	(16,500)	0.0%	Interdeptmnt Exp	utilities
Total Building Maintenance Expenditures		237,192	255,663	265,441	159,542	304,600	277,653	334,850	334,850	20.6%		

2025 Budget

General Fund Revenues and Expenditures
Department of Public Works - 3000's

Account Number	Account Name	2021 Actual	2022 Actual	2023 Actual	YTD 6/30/24	2024 Projected	2024 Adopted Budget	2025 Proposed Budget	2025 Adopted Budget	% Chg Budget '24 to '25	Category	Notes
<i>Municipal Garage</i>												
100-3300-51100	Salaries and Wages	81,115	86,917	102,246	39,402	101,000	100,822	99,183	99,183	-1.6%	Salaries	plus 25% of new equip op 2 posi
100-3300-51170	Tool Allowance	1,058	1,176	900	150	900	900	900	900	0.0%	Salaries	
100-3300-51200	Overtime Wages	0	-	-	-	-	-	625	625	0.0%	Salaries	
100-3300-51300	Health Insurance	12,272	7,677	25,193	6,519	13,000	10,014	36,976	36,976	269.2%	Fringe	new hire
100-3300-51305	Dental & other benefits	1,020	1,072	1,011	431	1,000	1,253	1,130	1,130	-9.8%	Fringe	
100-3300-51310	Social Security and Medicare	6,290	6,876	7,563	2,948	8,000	7,869	7,635	7,635	-3.0%	Fringe	
100-3300-51315	Wisconsin Retirement System	5,469	5,588	6,956	2,582	7,000	7,150	6,818	6,818	-4.6%	Fringe	
100-3300-52200	Electric	24,044	18,931	25,815	10,327	26,000	26,000	26,780	26,780	3.0%	Utilities	
100-3300-52210	Gas	11,496	10,161	9,179	4,687	13,000	13,000	13,390	13,390	3.0%	Utilities	
100-3300-52220	Water	5,742	1,270	2,445	1,685	3,000	3,000	3,090	3,090	3.0%	Utilities	
100-3300-53350	Outsourced repairs	108,317	61,709	82,683	29,048	58,000	50,000	60,320	60,320	20.6%	Supplies - Vehicle	
100-3300-53400	Vehicle Maintenance parts *	95,365	71,492	82,574	44,531	90,000	90,000	90,000	90,000	0.0%	Supplies - Vehicle	raise and parts
100-3300-53410	Fuel and Oil *	110,457	158,480	135,056	60,073	134,000	164,140	160,640	160,640	-2.1%	Supplies - Vehicle	
100-3300-57900	Exp. Charged To Others - Fuel *	(39,999)	(58,934)	(50,280)	(23,500)	(47,000)	(72,640)	(63,000)	(63,000)	-13.3%	Interdeptmntl Exp	ongoing to police / others
100-3300-57910	Exp. Charged To Others - Parts *	(13,119)	(33,910)	(46,849)	(21,751)	(44,000)	(51,000)	(51,000)	(51,000)	0.0%	Interdeptmntl Exp	ongoing to police / others
100-3300-57920	Exp. Charged To Others - Utilities	(33,397)	(24,583)	(9,360)	-	20,000	(20,000)	(20,000)	(20,000)	0.0%	Interdeptmntl Exp	utility equip. repairs / admin charge
Total Municipal Garage Expenditures		376,130	313,922	375,132	157,131	383,900	330,507	373,487	373,487	13.0%		
<i>Street & Alley</i>												
100-3410-51100	Salaries and Wages	36,500	42,146	50,701	18,507	55,000	54,693	56,416	56,416	3.1%	Salaries	
100-3410-51120	Community Event Wages	13,405	10,087	6,760	3,689	10,000	10,000	-	-	-100.0%	Salaries	
100-3410-51200	Overtime Wages	152	258	166	29	1,000	500	1,984	1,984	296.8%	Salaries	
100-3410-51300	Health Insurance	19,826	19,613	18,371	9,189	21,000	20,515	15,805	15,805	-23.0%	Fringe	
100-3410-51305	Dental & other benefits	711	678	644	286	1,000	800	702	702	-12.2%	Fringe	
100-3410-51310	Social Security and Medicare	3,471	3,792	4,226	1,591	5,000	4,900	4,468	4,468	-8.8%	Fringe	
100-3410-51315	Wisconsin Retirement System	3,196	3,290	3,844	1,465	4,000	4,400	3,811	3,811	-13.4%	Fringe	
100-3410-53500	Supplies - Street / Alley *	4,875	5,574	5,775	3,034	10,000	10,000	10,000	10,000	0.0%	Supplies - Maint.	
100-3410-53510	Supplies - Signage *	1,759	4,862	4,101	2,633	5,300	5,500	5,500	5,500	0.0%	Supplies - Maint.	
100-3410-53540	Contracted Street Maintenance	50,626	51,050	18,225	16,429	50,000	50,000	50,000	50,000	0.0%	Contractual	crack filling, patching
100-3410-53550	Contracted Street Marking	17,424	19,421	51,123	16,716	24,300	25,000	25,750	25,750	3.0%	Contractual	general street striping / marking
Total Street & Alley Expenditures		151,945	160,771	163,935	73,568	186,600	186,308	174,435	174,435	-6.4%		
<i>Street Lighting / Traffic Devices</i>												
100-3430-51100	Salaries and Wages	72,622	34,007	55,144	38,587	77,000	63,690	63,882	63,882	0.3%	Salaries	\$20,000 retiree payout in 2021
100-3430-51120	Contracted Electrician Services	15,253	74,759	-	-	-	-	-	-	0.0%	Contractual	filled position
100-3430-51200	Overtime Wages	1,928	931	171	116	3,000	2,500	2,246	2,246	-10.1%	Salaries	
100-3430-51300	Health Insurance	12,274	3,459	8,842	6,784	18,000	17,827	17,896	17,896	0.4%	Fringe	
100-3430-51305	Dental & other benefits	1,013	186	461	330	1,000	700	795	795	13.6%	Fringe	
100-3430-51310	Social Security and Medicare	5,731	2,632	4,077	2,860	6,000	4,400	5,059	5,059	15.0%	Fringe	
100-3430-51315	Wisconsin Retirement System	3,624	2,275	3,763	2,670	5,000	3,800	4,315	4,315	13.6%	Fringe	
100-3430-52200.01	Electric - street lighting (01-00)	104,238	83,321	97,948	38,325	92,000	92,000	95,680	95,680	4.0%	Utilities	
100-3430-52200.02	Electric - traffic devices (02-00)	15,995	14,431	16,255	7,173	17,000	16,500	17,160	17,160	4.0%	Utilities	
100-3430-53500	Supplies - street lighting *	12,434	33,025	28,363	7,572	25,000	25,000	25,245	25,245	1.0%	Supplies - Maint.	
100-3430-53510	Supplies - traffic devices *	3,647	8,288	13,116	4,132	8,000	6,000	6,000	6,000	0.0%	Supplies - Maint.	
Total Street Lighting Expenditures		248,759	257,314	228,139	108,549	252,000	232,416	238,278	238,278	2.5%		
<i>Winter Maintenance</i>												
100-3460-51100	Salaries and Wages	51,912	21,738	43,980	31,902	64,000	55,723	46,452	46,452	-16.6%	Salaries	
100-3460-51200	Overtime Wages	23,823	7,596	8,720	3,145	10,000	20,500	1,633	1,633	-92.0%	Salaries	
100-3460-51300	Health Insurance	20,401	7,075	14,334	10,480	22,000	22,000	13,013	13,013	-40.8%	Fringe	
100-3460-51305	Dental & other benefits	874	294	550	375	1,000	1,000	578	578	-42.2%	Fringe	
100-3460-51310	Social Security and Medicare	5,593	2,194	3,876	2,520	6,000	5,800	3,679	3,679	-36.6%	Fringe	
100-3460-51315	Wisconsin Retirement System	5,105	1,901	3,581	2,418	5,000	5,200	3,138	3,138	-39.7%	Fringe	
100-3460-52990	Other Service contracts / fees *	1,604	-	-	-	-	-	-	-	0.0%	Contractual	Villani - sidewalk snow removal
100-3460-53500	Dept/Program Supplies *	7,056	7,611	4,169	7,286	8,000	6,000	7,000	7,000	16.7%	Supplies - Maint.	
100-3460-53520	Salt Contract *	42,537	24,063	25,372	31,459	31,459	42,960	34,810	34,810	-19.0%	Supplies - Maint.	
100-3460-57900	Expenditures Charged To Others	(7,945)	(3,624)	(5,182)	-	(7,500)	(7,500)	(7,500)	(7,500)	0.0%	Interdeptmntl Exp	Charge for plowing parking lots
Total Winter Maintenance Expenditures		150,960	68,848	99,400	89,585	139,959	151,683	102,803	102,803	-32.2%		

2025 Budget

General Fund Revenues and Expenditures
Department of Public Works - 3000's

Account Number	Account Name	2021 Actual	2022 Actual	2023 Actual	YTD 6/30/24	2024 Projected	2024 Adopted Budget	2025 Proposed Budget	2025 Adopted Budget	% Chg Budget '24 to '25	Category	Notes
<i>Refuse / Recycling Disposal</i>												
100-3510-51100	Salaries and Wages	103,862	124,879	134,044	73,974	124,000	123,806	143,253	143,253	15.7%	Salaries	
100-3510-51120	Special Collections & Sat Recycle	12,100	14,610	16,904	8,688	17,000	6,200	-	-	-100.0%	Salaries	
100-3510-51200	Overtime Wages	2,780	3,390	1,706	391	1,000	1,200	5,037	5,037	319.8%	Salaries	
100-3510-51300	Health Insurance	45,691	51,520	62,324	41,438	83,000	41,035	40,132	40,132	-2.2%	Fringe	
100-3510-51305	Dental & other benefits	1,817	2,123	2,364	1,393	3,000	1,650	1,783	1,783	8.1%	Fringe	
100-3510-51310	Social Security and Medicare	8,538	10,293	10,716	5,799	12,000	9,900	11,344	11,344	14.6%	Fringe	
100-3510-51315	Wisconsin Retirement System	7,994	9,236	10,268	5,689	11,000	9,000	9,677	9,677	7.5%	Fringe	
100-3510-52950.03-	Disposal Contracts - refuse (03-00) *	350,378	355,437	348,974	183,393	367,000	396,091	400,055	400,055	1.0%	Contractual	
100-3510-52950.04-	Disposal Contracts - recycling (04-00	158,035	171,635	181,205	108,886	218,000	208,553	214,276	214,276	2.7%	Contractual	
100-3510-53500	Supplies - Refuse *	12,082	14,706	43,367	9,374	10,000	9,300	9,500	9,500	2.2%	Supplies - Maint.	
100-3510-53510	Supplies - Recycling *	5,547	3,154	3,447	1,959	4,000	5,000	5,000	5,000	0.0%	Supplies - Maint.	
100-3510-57900	Expenditures Charged To Others	-	(4,188)	-	-	-	(9,945)	-	-	-100.0%	Interdeptmntl Exp	Charge to sewer for leaf disposal
Total Refuse / Recycling Disposal Expenditures		708,824	756,795		440,985	850,000	801,790	840,057	840,057	4.8%		
<i>Yard Waste</i>												
100-3530-51100	Salaries and Wages	86,728	46,388	55,812	20,269	44,000	44,084	74,623	74,623	69.3%	Salaries	
100-3530-51120	Contracted Labor (leaf)	612	-	-	-	-	-	-	-	0.0%	Salaries	
100-3530-51200	Overtime Wages	387	-	47	-	1,000	1,000	2,624	2,624	162.4%	Salaries	
100-3530-51300	Health Insurance	26,891	18,232	22,597	8,682	17,000	14,126	20,905	20,905	48.0%	Fringe	
100-3530-51305	Dental & other benefits	1,063	709	838	293	1,000	600	929	929	54.8%	Fringe	
100-3530-51310	Social Security and Medicare	6,301	3,281	3,866	1,408	4,000	3,500	5,909	5,909	68.8%	Fringe	
100-3530-51315	Wisconsin Retirement System	5,162	2,984	3,689	1,375	3,000	3,100	5,041	5,041	62.6%	Fringe	
100-3530-52950.05-	Disposal Contracts - Yard Waste (05	41,372	38,268	42,320	16,685	50,000	50,100	52,094	52,094	4.0%	Contractual	seasonal
100-3530-53500	Dept/Program Supplies	2,273	1,269	2,929	270	2,000	2,450	4,950	4,950	102.0%	Supplies - Maint.	
100-3530-57900	Expenditures Charged To Others	-	(10,699)	-	-	-	(13,151)	(9,945)	(9,945)	-24.4%	Interdeptmntl Exp	Charge for leaf disposal costs
Total Yard Waste/Leaf Collection Expenditures		170,789	100,432	132,098	48,983	122,000	105,808	157,131	157,131	48.5%		
<i>Forestry</i>												
100-3610-51100	Salaries and Wages	139,305	155,671	155,238	98,828	198,000	169,950	177,805	177,805	4.6%	Salaries	
100-3610-51200	Overtime Wages	2,511	231	180	225	1,000	1,000	6,252	6,252	525.2%	Salaries	
100-3610-51300	Health Insurance	51,934	52,088	50,320	43,185	86,000	54,657	49,811	49,811	-8.9%	Fringe	
100-3610-51305	Dental & other benefits	1,864	1,851	1,727	1,288	3,000	2,100	2,213	2,213	5.4%	Fringe	
100-3610-51310	Social Security and Medicare	10,166	11,200	11,202	7,042	14,000	13,000	14,080	14,080	8.3%	Fringe	
100-3610-51315	Wisconsin Retirement System	9,087	9,612	9,770	6,631	13,000	11,600	12,011	12,011	3.5%	Fringe	
100-3610-52940	Landscaping Contracts (Medians)	23,379	19,858	20,865	8,942	24,000	24,000	24,720	24,720	3.0%	Contractual	Capital / Wilson drive medians
100-3610-53500	Dept/Program Supplies *	43,988	9,470	9,387	11,729	13,500	13,500	14,000	14,000	3.7%	Supplies - Maint.	
100-3610-53510	EAB Treatment Supplies	-	19,860	11,731	12,181	12,302	25,300	15,000	15,000	100.0%	Supplies - Maint.	
100-3610-53515	Forestry Plantings (Trees) *	13,247	14,268	14,213	12,065	12,065	15,000	15,000	15,000	100.0%	Supplies - Maint.	
Total Forestry Expenditures		295,481	294,109	284,633	202,117	376,867	330,107	330,893	330,893	0.2%		
<i>Parks & Beautification</i>												
100-3620-51100	Salaries and Wages	76,666	88,992	90,496	38,367	91,000	91,258	101,506	101,506	11.2%	Salaries	
100-3620-51200	Overtime Wages	348	269	1,169	-	1,000	1,000	2,307	2,307	130.7%	Salaries	
100-3620-51300	Health Insurance	7,031	7,657	7,121	3,486	14,000	13,797	18,383	18,383	33.2%	Fringe	
100-3620-51305	Dental & other benefits	355	376	352	163	1,000	550	817	817	48.5%	Fringe	
100-3620-51310	Social Security and Medicare	5,771	6,702	6,902	2,881	7,000	7,000	7,941	7,941	13.4%	Fringe	
100-3620-51315	Wisconsin Retirement System	3,117	3,288	3,535	1,610	3,000	3,100	4,433	4,433	43.0%	Fringe	
100-3620-52200	Electric	8,891	7,078	7,897	3,644	9,000	8,800	9,360	9,360	6.4%	Utilities	
100-3620-52210	Gas	223	249	211	81	350	350	364	364	4.0%	Utilities	
100-3620-52220	Water	23,551	29,509	29,267	9,418	24,000	24,000	24,960	24,960	4.0%	Utilities	
100-3620-52940	Landscaping Contracts (Turf)	66,450	15,106	31,929	17,156	48,000	48,000	63,700	63,700	32.7%	Contractual	work done in Summer / Fall
100-3620-53300	Repairs and Maintenance	155	2,293	849	39	750	2,500	800	800	-68.0%	Supplies - Maint.	costs
100-3620-53500	Dept/Program Supplies *	7,177	12,486	10,738	4,564	12,000	12,000	19,600	19,600	63.3%	Supplies - Maint.	
100-3620-53510	Landscaping / Plantings *	9,270	24,153	16,687	4,484	16,500	16,500	18,500	18,500	12.1%	Supplies - Maint.	
Total Parks & Beautification Expenditures		209,005	198,158	207,153	85,893	227,600	228,855	272,672	272,672	19.1%		
Total Public Works Expenditures		\$ 2,958,601	\$ 2,767,217	\$ 2,114,699	\$ 1,553,875	\$ 3,165,326	\$ 3,021,723	\$ 3,135,167	\$ 3,135,167	3.8%		

* See also - detail sheets

2025 Budget

General Fund Revenues and Expenditures
Other Financing Sources and Uses - 9000

Account Number	Account Name	2021 Actual	2022 Actual	2023 Actual	YTD 6/30/2024	2024 Projected	2024 Adopted Budget	2025 Proposed Budget	2025 Adopted Budget	% Chg Budget '24 to '25
Other Financing Sources										
100-9000-49200	Transfers from Special Rev.	\$ 60,499	\$ 53,547	\$ 69,502	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
100-9000-49900	Surplus Applied	-	-	-	-	-	396,130	-	-	-100.0%
	Total Other Financing Sources	<u>\$ 60,499</u>	<u>\$ 53,547</u>	<u>\$ 69,502</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 396,130</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-100.0%</u>
Other Financing Uses										
100-9000-59300	Transfers to Debt Service	198,913	333,040	197,117	-	-	396,130	700,000	700,000	76.7%
100-9000-59400	Transfers to Capital Projects	225,000	300,000	-	-	-	-	234,000	234,000	0.0%
100-9000-59500	Transfers to Utilities	-	-	-	-	-	-	-	-	0.0%
	Total Other Financing Uses Expenditures	<u>\$ 423,913</u>	<u>\$ 633,040</u>	<u>\$ 197,117</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 396,130</u>	<u>\$ 934,000</u>	<u>\$ 934,000</u>	<u>135.8%</u>

2025 Budget
Library Fund - 200

Dept/Account No.	Account Name	2021 Actual	2022 Actual	2023 Actual	YTD 6/30/24	2024 Projected	2024 Adopted Budget	2025 Proposed Budget	2025 Adopted Budget	% Chg Budget 24 to '25
<u>General Operations</u>										
Revenues										
200-5110-41110	Property Taxes	\$ 928,950	\$ 944,915	\$ 947,455	\$ 963,366	\$ 963,366	\$ 963,366	\$ 917,280	917,280	-4.8%
200-5110-43720	Local Library Aids	87,583	101,393	73,611	89,329	89,308	89,308	98,305	98,305	10.1%
200-5110-46710	Library Fines	23,570	27,228	26,237	7,456	35,456	28,000	28,000	28,000	0.0%
200-5110-46720	Printing Fees	7,552	11,154	11,135	6,494	11,300	11,300	11,300	11,300	0.0%
200-9000-49900	Surplus Applied	-	-	-	-	-	-	-	-	0.0%
Total Operating Revenue		1,047,655	1,084,690	1,058,438	1,066,644	1,099,430	1,091,974	1,054,885	1,054,885	-3.4%
Expenditures										
200-5110-51100	Salaries and Wages	543,566	576,550	592,994	240,550	606,000	640,519	630,000	630,000	-1.6%
200-5110-51300	Health Insurance	110,791	90,254	85,618	23,110	95,000	110,000	98,000	98,000	-10.9%
200-5110-51305	Dental & other benefits	5,869	5,653	4,974	1,480	6,000	6,000	6,500	6,500	8.3%
200-5110-51310	Social Security and Medicare	40,596	42,882	44,581	18,310	30,000	48,000	31,000	31,000	-35.4%
200-5110-51315	Wisconsin Retirement System	30,786	30,018	29,028	12,240	28,000	33,500	29,000	29,000	-13.4%
200-5110-51340	Retiree Health Contribution	9,597	9,596	10,577	8,244	13,000	9,800	13,500	13,500	37.8%
200-5110-51900	Professional Education *	821	2,273	2,784	1,259	3,000	3,000	3,750	3,750	25.0%
200-5110-52100	Legal Fees	-	409	42,216	2,268	3,000	-	-	-	0.0%
200-5110-52200	Electric	32,443	34,947	32,173	12,544	34,500	34,500	35,900	35,900	4.1%
200-5110-52210	Gas	9,724	15,363	10,351	4,586	14,000	14,000	14,600	14,600	4.3%
200-5110-52220	Water	4,474	2,522	2,638	1,446	3,100	3,100	3,300	3,300	6.5%
200-5110-52230	Phone	2,126	1,916	4,436	2,745	2,500	2,500	2,600	2,600	4.0%
200-5110-52300	Other Intergov'tal pymts *	28,479	34,039	30,338	21,829	23,946	23,946	25,400	25,400	6.1%
200-5110-52900	Cleaning and Pest Control *	25,216	23,322	25,160	12,499	25,000	29,900	25,500	25,500	-14.7%
200-5110-52910	Software Purch/Maint *	9,773	9,989	10,426	5,679	11,100	19,566	20,900	20,900	6.8%
200-5110-52930	Credit Card Fees	702	875	997	299	1,000	1,000	1,000	1,000	0.0%
200-5110-52990	Other Service Contracts & Fees *	5,045	5,018	5,445	2,322	3,960	3,505	-	-	0.0%
200-5110-53100	Office Supplies	2,582	2,971	3,018	2,122	3,000	3,000	3,100	3,100	3.3%
200-5110-53101	Building Supplies	1,440	3,009	3,570	1,451	3,000	3,000	3,100	3,100	3.3%
200-5110-53120	Copy & Print Costs *	482	975	671	117	600	600	4,600	4,600	666.7%
200-5110-53130	Postage/Mailings	502	262	501	187	200	200	200	200	0.0%
200-5110-53200	Memberships & Subscriptions *	1,282	1,168	931	1,560	2,702	2,702	3,000	3,000	11.0%
200-5110-53300	Repairs and Maintenance	105	2,663	-	-	1,000	1,000	-	-	0.0%
200-5110-53500	Processing Supplies *	4,572	6,668	5,284	3,485	6,000	6,000	6,000	6,000	0.0%
200-5110-53710	Reference Continuations	415	-	643	-	450	450	-	-	0.0%
200-5110-53720	Periodicals *	7,191	7,504	8,457	8,745	8,327	7,170	8,400	8,400	17.2%
200-5110-53760	ebooks / Digital Materials *	13,928	8,245	13,022	7,366	7,366	7,366	7,500	7,500	1.8%
200-5110-54000	Programming *	4,790	2,710	2,792	1,708	4,500	4,500	4,500	4,500	0.0%

2025 Budget
Library Fund - 200

Dept/Account No.	Account Name	2021 Actual	2022 Actual	2023 Actual	YTD 6/30/24	2024 Projected	2024 Adopted Budget	2025 Proposed Budget	2025 Adopted Budget	% Chg Budget 24 to '25
200-5110-55100	Liability & Property Insurance	13,688	14,660	15,376	4,627	15,000	15,000	15,600	15,600	4.0%
200-5110-55110	Workers Comp / Unemployment	1,335	1,047	1,235	698	1,400	1,400	1,500	1,500	7.1%
Adult Materials										
200-5111-53730	Materials	23,411	27,032	26,879	6,485	20,500	20,500	20,500	20,500	0.0%
200-5111-53740	DVD's	4,904	5,569	6,213	3,005	7,500	7,500	7,500	7,500	0.0%
200-5111-53750	Audiobooks	2,257	2,329	1,934	-	2,000	2,000	2,000	2,000	0.0%
200-5111-53770	Music	3,884	4,115	3,515	1,235	3,000	3,000	3,000	3,000	0.0%
Children's Materials										
200-5112-53730	Materials	23,382	18,815	19,657	7,777	16,500	16,500	16,500	16,500	0.0%
200-5112-53740	DVD's	710	1,225	1,750	209	1,000	1,000	1,000	1,000	0.0%
200-5112-53750	Audiobooks and Music	1,265	475	1,018	-	250	250	250	250	0.0%
200-5112-53780	Early Learning Center	-	-	-	-	-	-	-	-	0.0%
Young Adult Materials										
200-5113-53730	Materials	3,542	5,384	5,773	2,674	6,000	6,000	6,000	6,000	0.0%
Total Operating Expenditures		975,675	1,002,452	1,056,973	424,863	1,013,401	1,078,370	1,055,200	1,055,200	-2.1%
Non-Operating Expenditures										
200-9000-59100	Transfers to General Fund	60,499	53,547	69,502	-	-	-	-	-	0.0%
Total Non-Operating Expenditures		60,499	53,547	69,502	-	-	-	-	-	0.0%
Total General Operations Expenditures		1,036,174	1,055,999	1,126,475	424,863	1,013,401	1,078,370	1,055,200	1,055,200	-2.1%
Net Change in General Operations		11,481	28,691	(68,037)	641,781	86,029	13,604	(315)	(315)	-102.3%
<i>Enhanced Operations/Capital</i>										
Revenues										
200-5120-48250	Lange Bequest (GMF) funding	\$ 149,539	\$ 92,850	\$ -	\$ -	\$ 111,580	\$ 101,453	\$ 167,715	\$ 167,715	65.3%
200-5120-48510	Friends Donations	19,361	21,714	24,200	26,251	33,100	33,100	33,850	33,850	2.3%
200-5120-48515	Miscellaneous Donations	5,388	39,029	5,978	234	500	15,000	500	500	-96.7%
200-9000-49900	Surplus Applied	-	-	-	-	-	-	-	-	0.0%
Total Enhanced Revenues		174,288	153,593	30,178	26,486	145,180	149,553	202,065	202,065	35.1%
Expenditures										
Greater Milwaukee Foundation										
200-5121-52180	Professional Education	8,852	2,336	1,580	3,300	5,000	5,000	10,250	10,250	105.0%
200-5121-53700	Collection Enhancements	8,908	26,034	32,735	24,570	51,343	51,343	83,000	83,000	61.7%
200-5121-54010	Program Enhancements	5,736	9,081	3,194	1,056	9,500	9,500	11,500	11,500	21.1%
200-5121-56120	Technology Enhancements	19,597	28,271	8,281	6,932	7,610	7,610	32,700	32,700	329.7%
200-5121-56130	Furniture	-	15,658	-	356	-	-	-	-	0.0%

2025 Budget
Library Fund - 200

Dept/Account No.	Account Name	2021 Actual	2022 Actual	2023 Actual	YTD 6/30/24	2024 Projected	2024 Adopted Budget	2025 Proposed Budget	2025 Adopted Budget	% Chg Budget 24 to '25
200-5121-56140	Miscellaneous	5,736	136	-	-	-	-	2,450	2,450	#DIV/0!
200-5121-56200	Building Improvements (VC)	-	-	-	-	-	-	-	-	0.0%
200-5121-56900	Library Facility Improvements	6,739	-	-	-	-	-	-	-	0.0%
200-5121-XXXXX	Patron Access Enhancements	-	-	-	-	28,000	28,000	28,000	28,000	0.0%
Friends of Shorewood Library							-	-	-	0.0%
200-5122-53700	Collection Enhancements	5,673	6,937	6,547	1,176	11,000	11,000	12,000	12,000	9.1%
200-5122-53760	Lucky Day	3,933	4,611	4,292	2,292	5,000	5,000	5,000	5,000	0.0%
200-5122-53780	Special Initiatives	3,396	5,565	2,611	1,684	8,650	8,650	8,650	8,650	0.0%
200-5122-54010	Program Enhancements	5,245	4,313	4,525	2,322	8,450	8,450	8,200	8,200	-3.0%
Other Donations Activities							-	-	-	0.0%
200-5123-53700	Collection Enhancements	11,634	17,075	13,144	6,291	15,000	15,000	-	-	0.0%
200-5123-54010	Program Enhancements	30	768	4,920	-	-	-	-	-	0.0%
200-5123-54120	Other items	1,206	1,171	859	509	28,000	28,000	-	-	0.0%
Total Enhanced Expenditures		86,685	121,956	82,689	50,487	177,553	177,553	201,750	201,750	13.6%
Net Change in Enhanced Operations		87,603	31,637	(52,511)	(24,002)	(32,373)	(28,000)	315	315	-101.1%
Total Revenue		1,221,943	1,238,283	1,088,616	1,093,130	1,244,610	1,241,527	1,256,950	1,256,950	1.2%
Total Expenditures		1,122,859	1,177,955	1,209,164	475,351	1,190,954	1,255,923	1,256,950	1,256,950	0.1%
Net Change in Fund Balance		99,084	60,328	(120,548)	617,779	53,656	(14,396)	0	0	-100.0%
Beginning Fund Balance		144,409	243,493	303,821	303,821	303,821	303,821	357,477	357,477	
Less: Budgeted Surplus Applied		-	-	-	-	-	-	-	-	
Ending Fund Balance		\$ 243,493	\$ 303,821	\$ 183,273	\$ 921,600	\$ 357,477	\$ 289,425	\$ 357,477	\$ 357,477	
Fund Balance Consists of:										
RESTRICTED - Enhanced Operations		183,417	215,054	162,543		182,681		182,996	182,996	
UNRESTRICTED - General Library		60,076	88,767	20,730		174,796		174,481	174,481	
Total Fund Balance		\$ 243,493	\$ 303,821	\$ 183,273		\$ 357,477		\$ 357,477	\$ 357,477	

2025 Budget
Expenditure Request Detail - Library Fund (General Operations)

(continued)

200-5110-51900 Professional education		200-5110-52910 Software contracts/maint/purchases	
Back in Circulation Annual Conference (one staff member)	1,500	Byte Studios - web hosting and maintenance	500
Online opportunities and workshops	500	Computer replacement (public)	10,500
Wisconsin Library Association (one staff member)	1,750	Computer replacement (staff)	-
Total for account - Professional education	3,750	Constant Contact (eNewsletter)	1,740
		FE Technologies - self-check service and maintenance	1,805
200-5110-52300 Intergovernmental contracts/pymts		200-5110-53120 Copy and print costs	
MCFLS - III Software	9,361	LocalHop (shared allocation)	918
MCFLS - Internet line	1,200	Miscellaneous equipment - headphones, mice, keyboards	500
MCFLS - IT consulting services	3,500	SenSource People Counters - annual fee	1,805
MCFLS - Internet line	1,200	Social media archiver (shared allocation)	900
rounding	34	TBS - license, hardware, and software	1,970
MCFLS - OCLC cataloging costs	7,570	Zoom	175
MCFLS - Ecommerce, forms, supplies, and TNS	2,535	Rounding	87
Total for account - Intergovernment contracts	25,400	Total for account - Software Contracts	20,900
200-5110-52900 Cleaning contracts		200-5110-53120 Copy and print costs	
Batzner Pest Control, shared allocation	300	Great America Financial Services - public & staff copier/printer	3,960
Cleaning Company - weekdays (shared allocation)	19,000	Letterhead, envelopes, and miscellaneous	-
Cleaning Company - weekends (library only)	3,400	Printing paper	600
Furniture and upholstery cleaning	1,000	Rounding	40
HEPA filter replacements	1,728	Total for account - Other Service Contracts & Fees	4,600
Rounding	72		
Total for account - Cleaning Contracts	25,500		

2025 Budget
Expenditure Request Detail - Library Fund (General Operations)

(concluded)

200-5110-53200 Memberships and subscriptions		200-5110-53760 Ebooks and digital materials	
American Library Association - 8 memberships	860	Ancestry	-
Public Library Association - 8 memberships	680	Hoopla	-
Wisconsin Library Association - 8 memberships	1,383	Gale Courses	-
Wisconsin Historical Society	65	Rounding	37
Rounding	12	Overdrive (WPLC) & Overdrive Advantage	7,463
Total for account - Memberships and Subscriptions	<u>3,000</u>	Total for account - Ebooks and Digital Materials	<u>7,500</u>
200-5110-53500 Processing supplies		200-5110-54000 Programming	
RFID tags	2,000	Adult Programming	1,500
Material processing supplies	<u>4,000</u>	Children's Programming	1,500
Total for account - Processing Supplies	<u>6,000</u>	Inclusive Services and Teen Programming	<u>1,500</u>
		Total for account - Programming	<u>4,500</u>
200-5110-53720 Periodicals			
Baron's Financial and Investment News	382		
Chicago Tribune	960		
Library Journal - digital access	320		
Milwaukee Business Journal	135		
Milwaukee Journal Sentinel	1,935		
New York Times	1,040		
Wall Street Journal	207		
W.T. Cox - periodical subscriptions	3,348		
Rounding	73		
Total for account - Periodicals	<u>8,400</u>		

2025 Budget
Expenditure Request Detail - Library Fund (Enhanced Operations)

Greater Milwaukee Foundation Supported

200-5121-52180	Professional Education		200-5121-54010	Program Enhancements	
American Library Association (two staff members)	5,000		Adult Programming		1,000
Professional Development Day	2,000		Children's Programming		1,000
Wisconsin Association of Public Libraries (one staff member)	1,500		Inclusive Services and Teen Programming		1,000
Wisconsin Library Association (one staff member)	1,750		Summer Celebration		5,500
Total for account	<u>10,250</u>		Community Event -Equity, Diversity, & Inclusion		3,000
			Total for account		<u>11,500</u>
200-5121-53700	Collections Enhancements				
Adult Materials	25,000		200-5121-56120	Technology Enhancements	
Attraction Passes	6,000		Canva Pro		600
Children's Materials	6,000		Loomly (rounded)		400
Value Line	500		Smart Lockers (Smiota) annual cost (rounded)		1,700
Vinyl Music	1,000		Website redesign		30,000
WiFi Hotspots	6,250		Total for account		<u>32,700</u>
Ancestry	1,186		200-5121-56140	Miscellaneous	
Consumer Reports online	495		Employee appreciation		500
A to Z Databases	1,900		Menstrual products (rounded)		1,950
hoopla	19,734		Total for account		<u>2,450</u>
Kanopy	4,500				
Mango Languages	1,185		<u>Friends of the Shorewood Public Library Supported</u>		
Milwaukee Journal Sentinel Online (NewsBank)	1,432		200-5122-53700	Collection Enhancements	12,000
Morningstar	2,486		200-5122-53760	Lucky Day	5,000
PressReader	4,347		200-5122-53780	Special Initiatives	8,650
Wall Street Journal Online	900		200-5122-54010	Programming	8,200
Rounding	85		Total for account		<u>33,850</u>
Total for account	<u>83,000</u>				

2025 Budget

Senior Services Fund - 210

Account Number	Account Name	2021 Actual	2022 Actual	2023 Actual	YTD 6/30/24	2024 Projected	2024 Adopted Budget	2025 Proposed Budget	2025 Adopted Budget	% Chg Budget 23 to '24	Notes
<u>Administration Activities</u>											
Revenues											
210-4600-41110	Property Taxes	\$ 112,630	\$ 113,280	\$ 119,235	\$ 121,584	\$ 121,584	\$ 121,584	\$ 128,879	\$ 128,879	6.0%	Formula driven
210-4600-48515	Programming Grants	-	-	500	1,025	1,025	500	1,100	1,100	120.0%	
210-9000-49900	Benjamin Fund Grant	-	8,205	-	-	9,152	31,626	19,114	19,114	-39.6%	
ation Revenues		112,630	121,485	119,735	122,609	131,761	153,710	149,093	149,093	-3.0%	
Expenditures											
210-4600-51100	Salaries and Wages	64,244	68,968	84,363	38,855	91,192	91,834	94,589	94,589	3.0%	COLA based on 2024 projected
210-4600-51300	Health Insurance	25,533	27,544	30,566	15,299	36,209	37,691	38,822	38,822	3.0%	
210-4600-51305	Dental & other benefits	1,092	869	1,524	834	1,239	1,500	1,545	1,545	3.0%	
210-4600-51310	ocial Security and Medicare	4,328	4,584	5,709	2,661	6,977	7,000	7,210	7,210	3.0%	
210-4600-51315	isconsin Retirement System	3,584	4,158	5,739	2,681	4,131	6,100	6,283	6,283	3.0%	
210-4600-54140	Shorewood Connects *	5,846	5,998	6,122	2,550	6,385	6,385	5,775	5,775	-9.6%	
210-4600-54900	Other Programming	-	167	457	420	1	500	1	1	-99.8%	
210-4600-55100	iability & Property Insurance	3,755	2,854	2,996	773	2,500	2,500	2,600	2,600	4.0%	
210-4600-55110	Workers Comp / Unemp.	155	137	180	101	202	200	210	210	5.1%	
on Expenditures		108,537	115,279	137,657	64,174	148,836	153,710	157,035	157,035	2.2%	
ministration		4,093	6,206	(17,922)	58,435	(17,075)	-	(7,942)	(7,942)	0.0%	

2025 Budget

Senior Services Fund - 210

Account Number	Account Name	2021 Actual	2022 Projected	2023 Projected	YTD 6/30/24	2024 Projected	2024 Adopted Budget	2025 Proposed Budget	2025 Adopted Budget	% Chg Budget 23 to '24	Notes
Programming Activities											
Revenues											
210-4650-46600	Senior Programming Fees	4,944	12,131	9,250	8,114	9,000	9,000	1,100	1,100	-87.8%	
210-4650-48500	Participant fees / Donations	2,490	1,790	606	-	-	2,000	500	500	-75.0%	
210-4650-48520	Benjamin Fund Contributions	45,337	47,514	25,004	-	40,917	64,240	60,520	60,520	-5.8%	Formula driven
Total Revenues		52,771	61,435	34,860	8,114	49,917	75,240	62,120	62,120	-17.4%	
Expenditures											
210-4650-51900	Professional Education *	688	250	504	99	2,100	2,100	2,000	2,000	-4.8%	
210-4650-52100	Professional Fees *	6,940	11,610	11,888	6,100	21,850	21,580	22,280	22,280	3.2%	instructional fees
210-4650-52180	Consultants *	6,047	6,105	8,122	3,600	8,385	8,385	10,775	10,775	28.5%	
210-4650-52990	Food & Beverages	13,906	14,367	16,363	8,114	17,300	17,300	18,000	18,000	4.0%	food & beverage for activities
210-4650-53100	Office Supplies	166	509	209	378	757	500	420	420	-16.0%	
210-4650-53120	Printing Costs *	1,065	1,592	919	297	594	1,280	2,180	2,180	70.3%	
210-4650-53130	Postage Costs	648	645	735	366	732	1,000	1,000	1,000	0.0%	
210-4650-53200	Memberships & Subscriptions *	501	675	435	420	1,200	1,200	805	805	-32.9%	
210-4650-53500	Dept/Program Supplies *	6,398	7,685	3,186	1,618	8,345	8,345	4,760	4,760	-43.0%	
210-4650-54000	SRC Programming *	9,177	3,037	3,143	3,496	7,950	7,950	5,800	5,800	-27.0%	outing costs
210-4650-54010	Programming Support *	5,000	5,000	2,500	300	5,000	5,000	5,000	5,000	0.0%	
210-4650-56130	Equipment / Furniture *	2,235	9,960	296	-	600	600	1,500	1,500	150.0%	ESAB / Benjamin Fund
Total Expenditures		52,771	61,435	48,300	24,789	74,813	75,240	74,520	74,520	-1.0%	
Programming		-	-	(13,439)	(16,675)	(24,896)	-	(12,400)	(12,400)	0.0%	
Total Revenue		165,401	182,920	154,595	130,723	181,678	228,950	211,213	211,213	-7.7%	
Expenditures		161,308	176,714	185,957	88,963	223,649	228,950	231,555	231,555	1.1%	
Fund Balance		4,093	6,206	(31,361)	41,760	(41,971)	-	(20,342)	(20,342)	0.0%	
Beginning Fund Balance		44,195	48,288	54,494	54,494	54,494	54,494	12,523	12,523		
Surplus Applied		-	-	-	-	-	-	-	-		meets
Ending Fund Balance		\$ 48,288	\$ 54,494	\$ 23,133	\$ 96,254	\$ 12,523	\$ 54,494	\$ (7,819)	\$ (7,819)		

2025 Budget

Expenditure Request Detail - Senior Services Fund

<u>210-4600-54140</u>	<u>Shorewood Connects</u>	<u>210-4650-52180</u>	<u>Consultants</u>
Shorewood Connect Facilitator - Village portion	\$5,100	Shorewood Connect Facilitator - Benjamin Fund Match	\$5,100
Yard Cleanup Coordinator	500	Yard Cleanup Coordinator	500
nametags, pens, 3M easel Pad, lawn bags	25	nametags, pens, 3M easel Pad, lawn bags	25
MC Supplies and programs	<u>150</u>	MC Supplies and programs	150
Coffee and conversation supplies		Coffee and conversation supplies	
Total for account	<u>5,775</u>	Space Planning Professional	<u>5,000</u>
		MC Coordination	
		Total for account	<u>10,775</u>
<u>210-4600-54900</u>	<u>Other Programming</u>	<u>210-4650-52100</u>	<u>Professional Fees</u>
Shorewood Foundation General Fund SRC Memorial Money		Carolyn Curran - Young@Heart Players	\$ 1,000
Coffee and Conversation Rent at Kingo	300	Olga Volodarskya - SRC Players	1,000
Memory Café Rent at Kingo Lutheran Ch	300	Gentle Yoga	1,600
Men's Club Donation		Professional photography	300
Bike Bells	150	Brain Health	900
Milkweed	<u>350</u>	Qigong/fitness	2,880
	<u>1,100</u>	Piano Tuning	150
		Tech Support	7,200
		Zumba	600
<u>210-4650-51900</u>	<u>Professional Education</u>	Movement Class at River Park Apts	1,500
National Council on Aging/American Society on Aging	\$ 500	Tech Connect lectures (150x9) + Classes (150x20)	4,350
WI Association of Senior Centers	1,000	Fall Prevention	<u>800</u>
Other Continuing Education	<u>500</u>	Total for account	<u>\$ 22,280</u>
Total for account	<u>2,000</u>		

(continued)

210-4650-52990 Food and Beverages

10 Luncheons x 60 x \$20	\$ 12,000	210-4650-53500 Dept/Program supplies	
Picnic	1,400	Day Planners	\$ 400
Pizza Party x 2	1,100	Swag bags (12 x \$10 x 10)	1,200
Desserts & refreshments	2,700	Bingo Prizes \$200x2	400
Box lunch deliveries homebound 10 events x \$20 x 4 ppl	<u>800</u>	Gift Cards (Culver's - \$5x100)	500
Total for account	<u>18,000</u>	Gift Cards (Metro Market \$25x12x4)	1,200
		Prizes - Stamps	150
		Paper Products for Meals	400
210-4650-53120 Print Costs		Greeting cards, batteries, disinfecting wipes, glue tape	210
Quarterly Calendar (4 x \$420)	\$ 1,680	corn & produce	<u>300</u>
Brochures & Marketing	<u>500</u>	Total for account	<u>4,760</u>
Total for account	<u>2,180</u>		

210-4650-53200 Memberships & Subscriptions

American Society on Aging	\$ 225	210-4650-54000 Programming	
National Council on Aging	145	History Programs/Walks	\$ 600
WI Association of Senior Centers	75	New Programming	2,400
NY Time Digital Subscription	200	Entertainment	<u>2,800</u>
Zoom	<u>160</u>	Total for account	<u>5,800</u>
Total for account	<u>805</u>		

210-4650-54010 Programming Support

Eras Senior Network	2,500		
East Side Senior Services	<u>2,500</u>		
Total for account	<u>5,000</u>		

210-4650-56130 ESAB Equipment / Furniture

Air Filters	\$600		
Furnishings related to NSHD Offices	<u>900</u>		
Total for account	<u>1,500</u>		

2025 Budget

Shorewood Today Fund - 230

Account Number	Account Name	2021 Actual	2022 Actual	2023 Actual	YTD 6/30/24	2024 Projected	2024 Adopted Budget	2025 Proposed Budget	2025 Adopted Budget	% Chg Budget 23 to '24	Notes
Revenues											
230-1910-46120	Advertising Fees	67,966	81,770	62,400	65,585	77,000	76,000	77,520	77,520	2.0%	many billed annually in February
230-1910-47300	Charges for Service - School	4,000	5,000	5,000	-	5,000	5,000	5,000	5,000	0.0%	
230-1910-47320	Charges for Service - BID	4,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	0.0%	
230-1910-47340	Charges for Service - SHWD Foundation	4,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	0.0%	
230-1910-47350	Charges for Service - CDA	4,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	0.0%	
230-1910-47360	Charges for Service - Village	4,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	0.0%	cost in VM - marketing & comm
230-9000-49900	Surplus Applied	-	-	-	-	-	-	-	-	0.0%	
Total Revenue		<u>87,966</u>	<u>106,770</u>	<u>87,400</u>	<u>85,585</u>	<u>102,000</u>	<u>101,000</u>	<u>102,520</u>	<u>102,520</u>	<u>1.5%</u>	
Expenditures											
230-1910-52100	Professional Fees	54,000	56,500	56,500	28,250	56,500	56,500	58,000	58,000	2.7%	
230-1910-53120	Copy & Print Costs	27,066	34,722	32,074	16,635	36,000	36,000	36,000	36,000	0.0%	
230-1910-53130	Postage/Mailings	10,125	10,839	11,943	5,779	14,000	14,000	14,000	14,000	0.0%	
Total Expenditures		<u>91,191</u>	<u>102,061</u>	<u>100,517</u>	<u>50,664</u>	<u>106,500</u>	<u>106,500</u>	<u>108,000</u>	<u>108,000</u>	<u>1.4%</u>	
Net Change in Fund Balance		(3,225)	4,709	(13,117)	34,921	(4,500)	(5,500)	(5,480)	(5,480)	-0.4%	
Beginning Fund Balance		15,438	12,213	16,922	16,922	16,922	16,922	12,422	12,422		
Less: Surplus Applied		-	-	-	-	-	-	-	-		
Ending Fund Balance		<u>\$ 12,213</u>	<u>\$ 16,922</u>	<u>\$ 3,805</u>	<u>\$ 51,843</u>	<u>\$ 12,422</u>	<u>\$ 11,422</u>	<u>\$ 6,942</u>	<u>\$ 6,942</u>		

2025 Budget
Expenditure Request Detail - Shorewood Today Fund

230-1910-52100	Professional Fees	
	Design/production/project coordination	58,000
	Issuu	530
	Basecamp	<u>300</u>
	Total for account	<u>58,000</u>
230-1910-53120	Copy & print costs	
	Spring issue (40 pages)	9,000
	Summer issue (44 pages)	9,000
	Fall issue (44 pages)	9,000
	Winter issue (44 pages)	<u>9,000</u>
	Total for account	<u>36,000</u>
230-1910-53130	Postage/mailings	
	Spring issue (44 pages)	3,500
	Summer issue (44 pages)	3,500
	Fall issue (44 pages)	3,500
	Winter issue (44 pages)	<u>3,500</u>
	Total for account -	<u>14,000</u>

2025 Budget

Debt Service Fund - 300

Account Number	Account Name	2021 Actual	2022 Actual	2023 Actual	YTD 6/30/24	2024 Projected	2024 Adopted Budget	2025 Proposed Budget	2025 Adopted Budget	% Chg Budget 23 to '24	Notes
Revenues											
300-8000-41110	Property Taxes	\$ 1,924,735	\$ 1,970,975	\$ 2,069,525	\$2,276,478	\$ 2,276,477	\$ 2,276,477	\$ 2,547,845	\$ 2,547,845	11.9%	All taxes recorded in Jan
300-9000-49401	Transfers from TID No. 1	2,326,144	-	-	-	-	-	-	-	0.0%	Closed in 2022
300-9000-49403	Transfers from TID No. 3	384,399	390,295	343,946	45,478	45,480	45,480	-	-	-100.0%	
300-9000-49404	Transfers from TID No. 4	514,694	531,968	543,338	81,856	543,713	543,713	553,838	553,838	1.9%	
300-9000-49405	Transfers from TID No. 5	435,897	425,147	444,145	83,563	442,125	442,125	459,425	459,425	3.9%	
300-9000-49100	General Fund Transfers	198,913	333,040	197,117	-	397,330	396,130	700,000	700,000	76.7%	LEVER - Streetlight Charge
Total Revenue		5,784,782	3,651,425	3,598,071	2,487,375	3,705,125	3,703,925	4,261,108	4,261,108	15.0%	
Expenditures											
300-8000-58100	Principal	3,674,994	3,723,360	2,704,067	1,159,484	2,661,224	2,661,224	2,874,965	2,874,965	8.0%	
300-8000-58200	Interest	1,095,994	1,002,359	917,550	492,947	1,042,701	1,042,701	1,326,143	1,326,143	27.2%	
300-8000-58900	Other Finance Charges	1,200	800	1,950	1,200	1,200	-	60,000	60,000	0.0%	1% estimate for debt issuance costs
Total Expenditures		4,772,188	4,726,519	3,623,567	1,653,631	3,705,125	3,703,925	4,261,108	4,261,108	15.0%	
Net Change in Fund Balance		1,012,594	(1,075,094)	(25,496)	833,744	-	-	-	-	0.0%	remaining deficit of 134,780
Beginning Fund Balance		87,996	1,100,590	25,496	-	-	25,496	-	-		
Additional Transfer of Resources for Deficit		-	-	-	-	-	-	-	-		need additional transfer from General Fund
Ending Fund Balance		\$ 1,100,590	\$ 25,496	-	833,744	\$ -	\$ 25,496	\$ -	\$ -		

2024 - 2033 Financial Plan

Debt Service Fund
Debt Repayment Schedules

Line 17 - Debt		Line 18 - Debt		Total to be Funded By Debt Service Fund		P&I for levy	
Year	Existing Debt Levy only		Long Range Plan General Projects		By Debt Service Fund		
	Principal	Interest	Principal	Interest	Principal	Interest	
2020	1,534,200	629,207	-	-	1,534,200	629,207	2,163,407
2021	1,560,204	640,948	-	-	1,560,204	640,948	2,201,152
2022	1,688,779	612,743	-	-	1,688,779	612,743	2,301,522
2023	1,726,051	570,686	-	-	1,726,051	570,686	2,296,737
2024	1,961,224	629,693	-	-	1,961,224	629,693	2,590,917
2025	1,941,765	546,480	233,200	466,400	2,174,965	1,012,880	3,187,845
2026	1,933,529	496,263	291,500	457,072	2,225,029	953,335	3,178,364
2027	1,732,053	447,834	924,900	1,870,562	2,656,953	2,318,396	4,975,349
2028	1,489,429	407,284	1,368,280	1,830,399	2,857,709	2,237,683	5,095,392
2029	1,400,305	372,754	1,806,120	2,481,734	3,206,425	2,854,488	6,060,913
2030	1,401,180	337,983	2,119,950	2,402,208	3,521,130	2,740,191	6,261,321
2031	1,442,056	303,133	2,415,210	2,628,205	3,857,266	2,931,338	6,788,604
2032	1,537,932	266,909	2,813,620	2,521,706	4,351,552	2,788,615	7,140,167
2033	1,518,808	227,205	2,903,380	2,617,000	4,422,188	2,844,205	7,266,393
2034	1,543,808	184,923	3,080,580	2,488,971	4,624,388	2,673,894	7,298,282
2035	1,310,560	146,673	3,356,060	2,452,969	4,666,620	2,599,642	7,266,262
2036	1,345,560	111,292	3,561,240	2,304,953	4,906,800	2,416,245	7,323,045
2037	830,560	73,426	3,753,270	2,247,855	4,583,830	2,321,281	6,905,111
2038	845,560	50,697	3,933,300	2,082,041	4,778,860	2,132,738	6,911,598
2039	490,560	27,091	4,123,500	2,008,112	4,614,060	2,035,203	6,649,263
2040	450,000	16,495	4,290,040	1,825,501	4,740,040	1,841,996	6,582,036
2041					-	-	-
2042					-	-	-
2043					-	-	-
2044					-	-	-
2045					-	-	-
2046					-	-	-
2047					-	-	-
2048					-	-	-
2049					-	-	-
2050					-	-	-
2051					-	-	-
Total	\$ 36,242,308	\$ 9,657,672	\$ 40,974,150	\$ 32,685,688	\$ 77,216,458	\$ 42,343,360	\$ 119,559,818

2024 - 2033 Financial Plan

Debt Service Fund
Debt Repayment Schedules

Line 17 - Debt		Line 18 - Debt		Total to be Funded By Utility Funds		P&I for Utilities	
Year	Existing Debt Utilities G.O.		Long Range Plan Utilities G.O.		By Utility Funds		
	Principal	Interest	Principal	Interest	Principal	Interest	
2020	575,246	253,520	-	-	575,246	253,520	828,766
2021	625,996	222,527	-	-	625,996	222,527	848,523
2022	654,175	254,927	-	-	654,175	254,927	909,102
2023	805,299	238,379	-	-	805,299	238,379	1,043,678
2024	1,228,201	595,369	-	-	1,228,201	595,369	1,823,570
2025	1,283,536	453,166	164,400	328,800	1,447,936	781,966	2,229,902
2026	1,357,648	419,439	205,500	322,224	1,563,148	741,663	2,304,811
2027	1,155,000	385,850	346,500	631,254	1,501,500	1,017,104	2,518,604
2028	995,000	353,082	445,200	616,689	1,440,200	969,771	2,409,971
2029	1,010,000	323,727	628,000	884,783	1,638,000	1,208,510	2,846,510
2030	1,020,000	292,555	751,970	857,756	1,771,970	1,150,311	2,922,281
2031	1,025,000	260,811	928,730	1,070,053	1,953,730	1,330,864	3,284,594
2032	1,035,000	229,119	1,175,600	1,029,801	2,210,600	1,258,920	3,469,520
2033	750,000	197,049	1,236,140	1,215,410	1,986,140	1,412,459	3,398,599
2034	760,000	173,084	1,347,380	1,161,633	2,107,380	1,334,717	3,442,097
2035	630,000	150,918	1,577,820	1,352,850	2,207,820	1,503,768	3,711,588
2036	640,000	130,200	1,737,160	1,283,609	2,377,160	1,413,809	3,790,969
2037	565,000	108,938	1,915,950	1,457,053	2,480,950	1,565,991	4,046,941
2038	565,000	89,975	2,064,740	1,372,004	2,629,740	1,461,979	4,091,719
2039	500,000	70,700	2,249,420	1,529,962	2,749,420	1,600,662	4,350,082
2040	505,000	53,650	2,395,880	1,429,092	2,900,880	1,482,742	4,383,622
2041	-	-	1,500,000	1,000,000	1,500,000	1,000,000	2,500,000
2042	-	-	1,500,000	1,000,000	1,500,000	1,000,000	2,500,000
2043	-	-	1,500,000	1,000,000	1,500,000	1,000,000	2,500,000
2044	-	-	1,500,000	1,000,000	1,500,000	1,000,000	2,500,000
2045	-	-	1,500,000	1,000,000	1,500,000	1,000,000	2,500,000
2046			1,500,000	1,000,000			
2047			1,500,000	1,000,000			
2048			1,500,000	1,000,000			
2049			1,500,000	1,000,000			
2050							
2051							
Total	\$ 18,946,028	\$ 5,778,109	\$ 32,670,390	\$ 25,542,973	\$ 45,616,418	\$ 27,321,082	\$ 72,937,500

2024 - 2033 Financial Plan

Tax Incremental Financing Districts
Debt Repayment Schedules

TID Funded Repayment Schedules

Year	Existing Debt - TID's		Long Range Plan Future TID Debt		Total Debt to be Funded by TID's		P&I for TIF All TIF's
	Principal	Interest	Principal	Interest	Principal	Interest	
2020	1,970,000	503,140			1,970,000	503,140	2,473,140
2021	2,115,000	455,071			2,115,000	455,071	2,570,071
2022	2,035,000	403,475			2,035,000	403,475	2,438,475
2023	975,000	356,429			975,000	356,429	1,331,429
2024	700,000	331,316			700,000	331,316	1,031,316
2025	700,000	313,263			700,000	313,263	1,013,263
2026	765,000	292,225			765,000	292,225	1,057,225
2027	800,000	268,738			800,000	268,738	1,068,738
2028	2,925,000	243,800			2,925,000	243,800	3,168,800
2029	825,000	149,738			825,000	149,738	974,738
2030	875,000	122,738			875,000	122,738	997,738
2031	925,000	93,163			925,000	93,163	1,018,163
2032	525,000	60,213			525,000	60,213	585,213
2033	525,000	39,738			525,000	39,738	564,738
2034	475,000	19,000			475,000	19,000	494,000
2035	-	-			-	-	-
2036	-	-			-	-	-
2037	-	-			-	-	-
2038	-	-			-	-	-
2039	-	-			-	-	-
2040	-	-			-	-	-
2041	-	-			-	-	-
2042	-	-			-	-	-
2043	-	-			-	-	-
2044	-	-			-	-	-
2045	-	-			-	-	-
2046							-
2047							-
2048							-
2049							-
2050							-
2051							-
Total	\$ 27,695,000	\$ 7,156,233	\$ -	\$ -	\$ 27,695,000	\$ 7,156,233	\$ 34,851,233

Debt Service Fund TOTAL

	All in		Total
	Principal	Interest	Debt Service
0	-	-	-
2020	3,504,200	1,132,347	4,636,547
2021	3,675,204	1,096,019	4,771,223
2022	3,723,779	1,016,218	4,739,997
2023	2,701,051	927,115	3,628,166
2024	2,661,224	961,009	3,622,233
2025	2,874,965	1,326,143	4,201,108
2026	2,990,029	1,245,560	4,235,589
2027	3,456,953	2,587,134	6,044,087
2028	5,782,709	2,481,483	8,264,192
2029	4,031,425	3,004,226	7,035,651
2030	4,396,130	2,862,929	7,259,059
2031	4,782,266	3,024,501	7,806,767
2032	4,876,552	2,848,828	7,725,380
2033	4,947,188	2,883,943	7,831,131
2034	5,099,388	2,692,894	7,792,282
2035	4,666,620	2,599,642	7,266,262
2036	4,906,800	2,416,245	7,323,045
2037	4,583,830	2,321,281	6,905,111
2038	4,778,860	2,132,738	6,911,598
2039	4,614,060	2,035,203	6,649,263
2040	4,740,040	1,841,996	6,582,036
2041	-	-	-
2042	-	-	-
2043	-	-	-
2044	-	-	-
2045	-	-	-
2046	-	-	-
2047	-	-	-
2048	-	-	-
2049	-	-	-
2050	-	-	-
2051	-	-	-
	<u>\$ 81,287,868</u>	<u>\$ 38,752,130</u>	

Village of Shorewood
Debt Service Fund
List of Outstanding Debt - as of December 31, 2024

Name of Debt	Issue Date	Final Maturity	Interest Rates	Original Amount	Funding Source	Balance 12/31/2023	Add's	2024 Payments Principal	Interest	Expected Balance 12/31/2024	paid in 2025, 2024 Current Portion
GO CD Bonds - 2012A	3/8/2012	12/1/1931	2.0-3.25%	6,165,000	TID No. 4	4,030,000	-	305,000	120,375	3,725,000	325,000
Taxable GD Bonds - 2012B	3/8/2012	12/1/2028	2.0-3.50%	1,990,000	TID No. 4	1,265,000	-	75,000	43,338	1,190,000	75,000
GO Corp Purp Bonds				3,055,000	Village	1,285,000	-	245,000	28,195	1,040,000	255,000
GO Corp Purp Bonds				4,415,000	Sewer	2,705,000	-	190,000	69,720	2,515,000	295,000
GO Corp Purp Bonds				705,000	Water	280,000	-	85,000	6,170	215,000	70,000
GO Corp Purp Bonds				280,000	Parking	60,000	-	45,000	1,478	15,000	40,000
Total GO Corp Purp - 2012C	8/7/2012	8/1/2027	2.0-3.0%	8,455,000		4,330,000	-	545,000	105,563	3,785,000	660,000
GO Corp Purp Bonds				3,660,000	Village	2,405,000	-	185,000	61,256	2,220,000	185,000
GO Corp Purp Bonds				410,000	TID No. 3	45,000	-	45,000	478	-	-
GO Corp Purp Bonds				905,000	Water	540,000	-	45,000	14,541	495,000	45,000
GO Corp Purp Bonds				1,085,000	Sewer	685,000	-	50,000	18,619	635,000	55,000
Total GO Corp Purp - 2014A	10/23/2014	4/1/2034	2.0-3.0%	6,060,000		3,675,000	-	325,000	94,894	3,350,000	285,000
GO Corp Purp Bonds				1,860,000	TID No. 3	-	-	-	-	-	-
GO Corp Purp Bonds				6,190,000	TID No. 5	4,700,000	-	275,000	167,125	4,425,000	300,000
Total GO Corp Purp - 2015A	1/22/2015	5/1/2022	2.1-3.0%	8,050,000		4,700,000	-	275,000	167,125	4,425,000	300,000
GO Corp Purp Bonds				6,775,000	Village	5,410,000	-	295,000	148,850	5,115,000	240,000
GO Corp Purp Bonds				1,280,000	Water	895,000	-	60,000	25,231	835,000	60,000
Total GO Corp Purp - 2016A	8/10/2016	7/1/2036	2.00-3.00%	8,055,000		6,305,000	-	355,000	174,081	5,950,000	300,000
2017 GO Notes	8/22/2017	9/1/2027	2.25%	\$ 985,000	Village	\$ 394,000	\$ -	\$ 98,500	\$ 9,013	\$ 295,500	\$ 98,500
GO Corp Purp Bonds				5,275,000	Village	4,555,000	-	240,000	147,113	4,315,000	245,000
GO Corp Purp Bonds				245,000	Sewer	195,000	-	10,000	6,275	185,000	10,000
GO Corp Purp Bonds				840,000	Water	675,000	-	35,000	21,794	640,000	35,000
Total GO Corp Purp - 2018A	8/23/2018	8/1/2038	3.0-3.5%	6,360,000		5,425,000	-	285,000	175,181	5,140,000	290,000
Whitefish Bay - 2019	5/1/2019	5/1/2039	2.0-4.0%	116,641	Capital Proj	116,641	-	7,016	3,394	109,625	7,893
Whitefish Bay - 2020	1/22/2020	5/1/2039	2.25-4.0%	582,540	Capital Proj	553,632	-	28,908	14,769	524,724	28,908
GO Corp Purp Bonds				2,280,822	Village	1,201,619	-	389,802	20,134	811,818	399,466
GO Corp Purp Bonds				389,400	Water	205,150	-	66,550	3,438	138,600	68,200
GO Corp Purp Bonds				869,778	Sewer	458,230	-	148,649	7,678	309,582	152,334
Total GO Corp Purp - 2020A	3/16/2020	3/1/2026	2.00%	3,540,000		1,864,999	-	605,000	31,250	1,259,999	620,000
Taxable GO Corp Purp Bonds				709,324	Village	303,997	-	151,998	9,120	151,999	151,998
Taxable GO Corp Purp Bonds				29,953	Water	12,836	-	6,419	385	6,418	6,419
Taxable GO Corp Purp Bonds				30,723	Sewer	13,167	-	6,584	395	6,584	6,584
Total Taxable GO - 2020B	3/16/2020	5/1/2025	4.00%	770,000		330,000	-	165,000	9,900	165,000	165,000
GO Corp Purp Bonds				5,875,000	Village	5,315,000	-	225,000	81,923	5,090,000	230,000
Total GO Corp Purp - 2020C	8/3/2020	3/1/2040	1.5-2.0%	5,875,000		5,315,000	-	225,000	81,923	5,090,000	230,000
GO Corp Purp Bonds				2,585,000	Water	2,460,000	-	125,000	44,110	2,335,000	125,000
Total GO Corp Purp - 2021A	9/2/2021	3/1/2041	1.2-2.0%	2,585,000		2,460,000	-	125,000	44,110	2,335,000	125,000
GO Corp Purp Bonds				1,915,000	Village	1,915,000	-	100,000	101,933	1,815,000	100,000
GO Corp Purp Bonds				1,510,000	Water	1,510,000	-	80,000	80,364	1,430,000	80,000
GO Corp Purp Bonds				5,540,000	Sewer	5,540,000	-	280,000	295,172	5,260,000	280,000
Total GO Corp Purp - 2023A	4/6/2023	3/1/2043	3.5-4%	8,965,000		8,965,000	-	460,000	477,469	8,505,000	460,000
Grand Total						\$ 49,729,272	\$ -	\$ 3,879,424	\$ 1,552,384	\$ 45,849,848	\$ 3,970,301
Total Water						\$ 6,577,986	\$ -	\$ 482,969	\$ 196,033	\$ 6,095,018	\$ 489,619
Total Sewer						9,596,397	-	685,232	397,859	8,911,165	798,918
Total Parking						60,000	-	45,000	1,478	15,000	40,000
Total Business-Type Activities					Plus below	16,234,383	-	1,213,201	595,369	15,021,183	1,328,536
Total TID No. 1						-	-	-	-	-	-
Total TID No. 3						45,000	-	45,000	478	-	-
Total TID No. 4						5,295,000	-	380,000	163,713	4,915,000	400,000
Total TID No. 5						4,700,000	-	275,000	167,125	4,425,000	300,000
Debt Service Fund						23,454,889	-	1,966,224	625,699	21,488,666	1,941,765
Total Governmental Activities						33,494,889	-	2,666,224	957,015	30,828,666	2,641,765
Grand Total						\$ 49,729,272	\$ 400-9000-49800	\$ 3,879,424	\$ B C	\$ 45,849,848	\$ 3,970,301
					Check:	-	-	-	-	-	-
Revenue Bonds											
Sewer Revenue Bonds	8/10/2016	7/1/2036	2.00-3.00%	\$ 2,285,000	Sewer	\$ 1,680,000	\$ -	\$ 110,000	\$ 46,863	\$ 1,570,000	\$ 110,000
Sewer Revenue Bonds	12/22/2020	7/1/2036	2.00-5.00%	\$ 2,075,000	Sewer	\$ 1,870,000	\$ -	\$ 105,000	\$ 67,025	\$ 1,765,000	\$ 110,000
Total Revenue Bonds:						3,550,000	-	215,000	113,888	3,335,000	220,000
total business type						19,784,383	-	1,428,201	709,257	18,356,183	1,548,536
TOTAL ALL DEBT:						53,279,272	-	4,094,424	1,666,272	49,184,848	4,190,301

2025 Budget

General Capital Projects Fund - 400

Dept	Account Number	Account Name	2021 Actual	2022 Actual	2023 Actual	YTD 6/30/24	2024 Projected	2024 Adopted Budget	2025 Proposed Budget	2025 Adopted Budget	% Chg Budget '24 to '25
Revenues											
Capital Related	400-5700-41110	Property Taxes	\$ 146,000	\$ 505,000	\$ 530,500	\$ 627,000	\$ 627,000	\$ 627,000	\$ 664,620	664,620	6.0%
Capital Related	400-5700-42000	Special Assmts	94,250	-	-	5,000	-	-	-	-	0.0%
Capital Related	400-5700-43530	State Transportation Aids	104,945	-	-	-	-	-	-	-	0.0%
Capital Related	400-5700-43590	Other Grants / Contributions	124,835	687,934	-	-	-	-	-	-	0.0%
Capital Related	400-5700-43730	Local Sanitation Aids	125,317	515,095	92,267	111,437	-	-	-	-	0.0%
Capital Related	400-5700-43735	Lead Services Grant	-	318,900	54,900	-	-	-	-	-	0.0%
Capital Related	400-5700-48900	Misc. / One-Time Revenues	129,000	122,000	163,339	-	-	-	-	-	0.0%
Other Financing Sources/Uses	400-9000-49700	Property Sales	32,750	116,068	46,202	34,318	-	-	-	-	0.0%
Other Financing Sources/Uses	400-9000-49800	Proceeds of Long-Term Debt	-	1,359,254	2,294,016	3,000,000	3,000,000	2,630,000	6,534,725	6,534,725	148.5%
Other Financing Sources/Uses	400-9000-49810	Premiums on Long-Term Debt	-	-	56,980	153,529	-	-	-	-	0.0%
Other Financing Sources/Uses	400-9000-49100	Transfers from General Fund (Vehicle Registration Fee)	225,000	300,000	-	-	-	-	234,000	234,000	0.0%
Other Financing Sources/Uses	400-9000-49401	Transfers from TIF #1	368,094	2,030,816	-	-	-	-	-	-	0.0%
Other Financing Sources/Uses	400-9000-49900	Surplus Applied	-	2,946,654	-	-	2,239,815	2,239,815	-	-	-100.0%
Total Revenue			1,350,191	8,901,721	3,238,204	3,931,284	5,866,815	5,496,815	7,433,345	7,433,345	35.2%
Expenditures											
General Government											
Board	400-1100-56360	Village Wide Initiatives	12,635	115,806	33,677	16,534	40,000	40,000	13,500	13,500	-66.3%
Manager	400-1410-56120	Technology / IT systems	67,602	13,726	41,560	18,062	46,000	46,000	-	-	-100.0%
Manager	400-1410-56130	VH Equipment / Furniture	-	-	-	-	-	-	295,800	-	0.0%
Total General Government			80,237	129,532	75,237	34,596	86,000	86,000	309,300	13,500	-84.3%
Public Safety											
Police	400-2100-56130	Police Equipment / Furniture	9,401	-	18,709	-	-	-	-	-	0.0%
Police	400-2100-56200	Building Improvements	-	-	-	-	-	-	-	-	0.0%
Police	400-2100-56400	Vehicles	55,815	106,572	11,057	79,753	-	75,000	75,000	0.0%	
Other Public Safety	400-2900-52300	Other Intergov'tal pymts	28,990	-	-	-	-	-	-	-	0.0%
Other Public Safety	400-2900-52310	North Shore Fire	109,703	-	-	-	-	-	-	-	0.0%
Total Public Safety			203,909	106,572	29,766	79,753	-	-	75,000	75,000	0.0%
Public Works											
Public Works Admin.	400-3100-56130	DPW Equipment / Furniture	253,095	71,307	51,200	-	-	150,000	28,000	28,000	-81.3%
Public Works Admin.	400-3100-56400	Vehicles	178,042	142,889	426,908	414,428	-	275,000	275,000	0.0%	

2025 Budget

General Capital Projects Fund - 400

Dept	Account Number	Account Name	2021 Actual	2022 Actual	2023 Actual	YTD 6/30/24	2024 Projected	2024 Adopted Budget	2025 Proposed Budget	2025 Adopted Budget	% Chg Budget '24 to '25
Bldg Maint - Village Hall	400-3210-56200	Building Improvements	22,938	6,058	29,168	-	-	-	-	-	0.0%
Bldg Maint - Police	400-3220-56200	Building Improvements	7,276	146,685	16,515	5,044	-	70,000	70,000	70,000	0.0%
Bldg Maint - Public Works	400-3230-56200	Building Improvements	39,442	0	33,365	-	-	20,000	20,000	20,000	0.0%
Bldg Maint - Village Center	400-3240-56200	Building Improvements	-	-	-	-	-	249,000	-	-	-100.0%
Street and Alley	400-3410-56310	Regular Maintenance	15,419	142,140	28,350	-	-	92,300	92,300	92,300	0.0%
Street and Alley	400-3410-56320	Large Construction Projects	1,206,462	1,301,509	254,645	-	2,690,000	2,690,000	6,534,725	6,534,725	142.9%
Street and Alley	400-3410-56321	Professional Fees Construction	92,051	57,745	124,371	-	310,000	310,000	-	-	-100.0%
Sidewalks	400-3470-56310	Regular Maintenance	255,025	-	-	-	-	-	-	-	0.0%
Parks / Forestry	400-3620-56500	Land Improvements / EAB	47,922	432,278	190,120	-	-	40,000	40,000	40,000	0.0%
Total Public Works			2,117,672	2,300,611	1,154,642	419,471	3,000,000	3,399,000	7,060,025	7,060,025	107.7%
Other Capital Related	400-3650-56370	Other - capital related	7,477	-	-	-	-	-	-	-	0.0%
Other Capital Related	400-3650-56370	Other - ARPA funding	-	806,616	359,314	92,502	227,000	227,000	-	-	-100.0%
Other Capital Related	400-5700-56900	Other - Affordable Housing	-	-	-	-	2,012,815	2,012,815	-	-	-100.0%
Debt Service	400-8000-58300	Debt Issuance Costs	-	-	63,053	-	-	-	-	-	0.0%
CONTINGENCY/RESERVE	budget only	capital project savings and emergency reserves	-	-	-	-	-	-	100,000	100,000	0.0%
Other Financing Sources/Uses	400-9000-59300	Transfers to Debt Service	-	-	-	-	-	-	-	-	0.0%
Other Financing Sources/Uses	400-9000-59500	Transfers to Sewer Fund	-	-	-	-	-	-	-	-	0.0%
Total Expenditures			2,409,295	3,343,331	1,682,011	626,322	5,325,815	5,724,815	7,544,325	7,248,525	26.6%
Net Change in Fund Balance			(1,059,104)	5,558,390	1,556,193	3,304,961	541,000	(228,000)	(110,980)	184,820	
Beginning Fund Balance			3,635,815	2,576,711	5,188,447	5,188,447	6,744,640	6,744,640	5,045,825	5,045,825	
Surplus Applied			-	(2,946,654)	-	-	(2,239,815)	(2,239,815)	-	-	
Ending Fund Balance			\$ 2,576,711	\$ 5,188,447	\$ 6,744,640	\$ 8,493,408	\$ 5,045,825	\$ 4,276,825	\$ 4,934,845	\$ 5,230,645	
Restricted Fund Balances				<u>2022 for 2023</u>				<u>2023 for 2024</u>			
ARPA Grant balances				320,000				227,000			
TIF - Affordable Housing				2,012,815				2,012,815			
Street Light Boxes				60,000				- cancelled,			
Bonds Roads											
Parks - Hubbard parking lot residuals				23,000				- Used, to cover over run Hubbard Park project.			
Total Restricted Fund Balance				2,415,815				2,239,815			

2025 Budget

2025 Project Listing and Funding Summary

Dept	Account Number	Priority Rating	Account Name / Project Name	Tax Levy	State Aids	Assessments Grants and Other	Bond Proceeds / Reserves	Capital Project Reserves	Funding Source Summary	2025 Total Budget Request
<p>Priority Ratings: 1 = Strong priority need, 2 = Needed but could be deferred, 3 = Identified improvements, R = Required, B = Bonded</p>										
Board	400-1100-56360		Village Wide Initiatives							
			10 - HPE Aruba AP-515 w/ mounts and warranties (WAP)	10,000	-	-	-	-	Tax Levy	10,000
			Juniper EX2300-48P w/ support	35,000						3,500
Manager	400-1410-56120		TOTAL Technology / IT	45,000						13,500
Police	400-2100-56130		Police Equipment/Furniture							
		3	PD Generator	280,000	-	-	-	-	Tax Levy	280,000
		3	Less Lethal Impact System	6,000	-	-	-	-	Tax Levy	6,000
		1	Verkada Security System (Cameras)	9,800					Tax Levy	9,800
			Total Equipment/furniture	286,000	-	-	-	-		295,800
Police	400-2100-56400		Police Vehicles							
		2	Squad	75,000					Tax Levy	75,000
			Total Police Vehicles	75,000	-	-	-	-		75,000

2025 Budget

2025 Project Listing and Funding Summary

Dept	Account Number	Priority Rating	Account Name / Project Name	Tax Levy	State Aids	Assessments Grants and Other	Bond Proceeds / Reserves	Capital Project Reserves	Funding Source Summary	2025 Total Budget Request
Public Works	400-3100-56130		DPW Equipment							
		1	#4000 Gator	20,000			-	-	Tax Levy	20,000
		2	Table Saw	8,000						8,000
				-		-	-	-	Tax Levy	-
			Total DPW Equipment	28,000	-	-	-	-	-	28,000
Public Works	400-3100-56400		DPW Vehicles							
		2	Truck 59 lead plow/salt truck	275,000		-	-	-	Tax Levy	275,000
			Total DPW Vehicles	275,000	-	-	-	-	-	275,000
Police Facility	400-3220-56200		Building Improvements							
		2	Police Department Stairs	70,000	-	-	-	-	Tax Levy	70,000
				-	-	-	-	-		-
			Total Police Facilities	70,000	-	-	-	-	-	70,000
Public Works	400-3230-56200		Building Improvements							
			Masonry repair multiple village buildings	20,000	-	-	-	-	Tax Levy	20,000
				-	-	-	-	-	Tax Levy	-
			Total DPW Facilities	20,000	-	-	-	-	-	20,000
Street and Alley	400-3410-56310		Regular Maintenance							
		1	APS Signals (Capitol Drive) - Grant Match	-		7,300	-	-	Grant	7,300
		1	Maryland mill and overlay	85,000.00	-	-	-	-	Tax Levy	85,000
			Total Maintenance	85,000	-	7,300	-	-	-	92,300
Parks / Forestry	400-3620-56500		Land Improvements							
		1	EAB Ash removal	40,000	-	-	-	-	Tax Levy	40,000
			Total Land Improvements	40,000	-	-	-	-	-	40,000
			Total	\$ 924,000	\$ -	\$ 7,300	\$ -	\$ -	\$ -	\$ 909,600



TID Projections

The status of the village’s TIDs impacts both the village’s levy limit and the projected tax impact of future projects and pending tax relief due to the increased property values within each district. The following schedules reflect the current status and projected closing dates for each of the village's TIF districts.

Tax Incremental District #3				Moderate assumptions									Created: 2008, Mandatory Close: 2035			
Cash Flow Projections				Property appreciation factor		2.00%										
6/24/2024				Tax rate appreciation factor		1.50%										
Budget / Revenue Year	Property Valuation Estimates				Taxes	Revenue Estimates			Expenditure Estimates				Cash Position / Debt			Budget / Revenue Year
	PY equalized value	Change / Inflationary Increase	Projected Equalized Value	Increment Value	Projected Tax Rate / 1,000	Incremental Revenues	Other Revenues	Total Revenues	Debt Service	Other Expenditures	Total Expenditures	Annual Change	Cumulative Ending Cash Balances	Year-end Outstanding Debt	Difference	
2019			31,108,900		28.38								\$ 180,000	\$ 6,963,450	\$ (6,783,450)	2019
2020	31,108,900	4,326,100	35,435,000	27,686,600	27.11	\$ 800,650	\$ 30,000	\$ 830,650	\$ 530,550	\$ 65,000	\$ 595,550	\$ 235,100	\$ 460,000	\$ 6,611,500	\$ (6,151,500)	2020
2021	35,435,000	11,600,000	47,035,000	39,286,600	27.44	\$ 1,199,830	\$ 30,000	\$ 1,229,830	\$ 906,587	\$ 20,000	\$ 926,587	\$ 303,243	\$ 777,000	\$ 6,252,830	\$ (5,475,830)	2021
2022	47,035,000	(8,380,000)	38,655,000	30,906,600	24.83	\$ 767,411	\$ 30,000	\$ 797,411	\$ 678,470	\$ 60,000	\$ 738,470	\$ 58,941	\$ 1,135,000	\$ 5,880,000	\$ (4,745,000)	2022
2023	38,646,400	17,288,100	55,934,500	48,186,100	24.92	\$ 1,200,798	\$ 30,000	\$ 1,230,798	\$ 610,400	\$ 15,000	\$ 625,400	\$ 605,398	\$ 1,740,398	\$ 5,545,000	\$ (3,804,602)	2023
2024	55,934,500	1,118,690	57,053,190	49,304,790	25.29	\$ 1,247,105	\$ 30,000	\$ 1,277,105	\$ 345,500	\$ 15,000	\$ 360,500	\$ 916,605	\$ 2,657,003	\$ 5,500,000	\$ (2,842,997)	2024
2025	57,053,190	1,141,064	58,194,254	50,445,854	25.67	\$ 1,295,107	\$ 30,000	\$ 1,325,107	\$ 500,000	\$ 15,000	\$ 515,000	\$ 810,107	\$ 3,467,110	\$ 5,200,000	\$ (1,732,890)	2025
2026	58,194,254	1,163,885	59,358,139	51,609,739	26.06	\$ 1,344,862	\$ 30,000	\$ 1,374,862	\$ 525,000	\$ 15,000	\$ 540,000	\$ 834,862	\$ 4,301,972	\$ 4,875,000	\$ (573,028)	2026
2027	59,358,139	1,187,163	60,545,302	52,796,902	26.45	\$ 1,396,435	\$ 30,000	\$ 1,426,435	\$ 551,250	\$ 15,000	\$ 566,250	\$ 860,185	\$ 5,162,157	\$ 4,540,000	\$ 622,157	2027
2028	60,545,302	1,210,906	61,756,208	54,007,808	26.85	\$ 1,449,889	\$ 30,000	\$ 1,479,889	\$ 578,813	\$ 15,000	\$ 593,813	\$ 886,077	\$ 6,048,234	\$ 3,800,000	\$ 2,248,234	2028
2029	61,756,208	1,235,124	62,991,332	55,242,932	27.25	\$ 1,505,293	\$ 30,000	\$ 1,535,293	\$ 607,753	\$ 15,000	\$ 622,753	\$ 912,540	\$ 6,960,773	\$ 3,400,000	\$ 3,560,773	2029
2030	62,991,332	1,259,827	64,251,158	56,502,758	27.66	\$ 1,562,716	\$ 30,000	\$ 1,592,716	\$ 638,141	\$ 15,000	\$ 653,141	\$ 939,575	\$ 7,900,348	\$ 3,000,000	\$ 4,900,348	2030

Long Range Financial Plan 2025 - 2034



TID Projections

Tax Incremental District #4				Moderate assumptions								Created: 2011, Mandatory Close: 2038				
Cash Flow Projections				Property appreciation factor 2.00%												
6/24/2024				Tax rate appreciation factor 1.50%												
Budget / Revenue Year	Property Valuation Estimates				Taxes	Revenue Estimates			Expenditure Estimates				Cash Position / Debt			Budget / Revenue Year
	PY equalized value	Change / Inflationary Increase	Projected Equalized Value	Increment Value	Projected Tax Rate / 1,000	Incremental Revenues	Other Revenues	Total Revenues	Debt Service	Other Expenditures	Total Expenditures	Annual Change	Cumulative Ending Cash Balances	Year-end Outstanding Debt	Difference	
2019			19,603,200		28.38								\$ 900,000	\$ 6,650,000	\$ (5,750,000)	2019
2020	19,603,200	(578,700)	19,024,500	17,829,100	27.11	\$ 515,600	\$ 200,000	\$ 715,600	\$ 506,270	\$ 5,000	\$ 511,270	\$ 204,330	\$ 1,150,000	\$ 6,340,000	\$ (5,190,000)	2020
2021	19,024,500	(737,100)	18,287,400	17,092,000	27.44	\$ 469,004	\$ 200,000	\$ 669,004	\$ 514,700	\$ 5,000	\$ 519,700	\$ 149,304	\$ 1,321,250	\$ 6,015,000	\$ (4,693,750)	2021
2022	18,287,400	2,422,600	20,710,000	19,514,600	24.83	\$ 484,548	\$ 200,000	\$ 684,548	\$ 532,000	\$ 5,000	\$ 537,000	\$ 147,548	\$ 1,450,000	\$ 5,665,000	\$ (4,215,000)	2022
2023	20,712,400	1,804,800	22,517,200	21,321,800	24.92	\$ 531,339	\$ 200,000	\$ 731,339	\$ 543,340	\$ 5,000	\$ 548,340	\$ 182,999	\$ 1,632,999	\$ 5,295,000	\$ (3,662,001)	2023
2024	22,517,200	450,344	22,967,544	21,772,144	25.29	\$ 550,700	\$ 200,000	\$ 750,700	\$ 543,700	\$ 5,000	\$ 548,700	\$ 202,000	\$ 1,835,000	\$ 4,915,000	\$ (3,080,000)	2024
2025	22,967,544	459,351	23,426,895	22,231,495	25.67	\$ 570,754	\$ 200,000	\$ 770,754	\$ 553,840	\$ 5,000	\$ 558,840	\$ 211,914	\$ 2,046,913	\$ 4,515,000	\$ (2,468,087)	2025
2026	23,426,895	468,538	23,895,433	22,700,033	26.06	\$ 591,524	\$ 200,000	\$ 791,524	\$ 556,650	\$ 5,000	\$ 561,650	\$ 229,874	\$ 2,276,788	\$ 4,100,000	\$ (1,823,212)	2026
2027	23,895,433	477,909	24,373,341	23,177,941	26.45	\$ 613,038	\$ 200,000	\$ 813,038	\$ 554,000	\$ 5,000	\$ 559,000	\$ 254,038	\$ 2,530,825	\$ 3,675,000	\$ (1,144,175)	2027
2028	24,373,341	487,467	24,860,808	23,665,408	26.85	\$ 635,320	\$ 2,215,000	\$ 2,850,320	\$ 2,616,075	\$ 5,000	\$ 2,621,075	\$ 229,245	\$ 2,760,070	\$ 1,175,000	\$ 1,585,070	2028
2029	24,860,808	497,216	25,358,024	24,162,624	27.25	\$ 658,398	\$ 25,000	\$ 683,398	\$ 411,250	\$ 5,000	\$ 416,250	\$ 267,148	\$ 3,027,218	\$ 800,000	\$ 2,227,218	2029
2030	25,358,024	507,160	25,865,185	24,669,785	27.66	\$ 682,301	\$ 25,000	\$ 707,301	\$ 425,000	\$ 5,000	\$ 430,000	\$ 277,301	\$ 3,304,518	\$ 400,000	\$ 2,904,518	2030

Long Range Financial Plan 2025 - 2034



TID Projections

Tax Incremental District #5				Moderate assumptions								Created: 2014, Mandatory Close: 2041				
Cash Flow Projections				Property appreciation factor 2.00%												
6/24/2024				Tax rate appreciation factor 1.50%												
Property Valuation Estimates				Taxes		Revenue Estimates			Expenditure Estimates				Cash Position / Debt			
Budget / Revenue Year	PY equalized value	Change / Inflationary Increase	Projected Equalized Value	Increment Value	Projected Tax Rate / 1,000	Incremental Revenues	Other Revenues	Total Revenues	Debt Service	Other Expenditures	Total Expenditures	Annual Change	Cumulative Ending Cash Balances	Year-end Outstanding Debt	Difference	Budget / Revenue Year
2019			52,831,900		28.38								\$ 2,075,000	\$ 5,690,000	\$ (3,615,000)	2019
2020	52,831,900	2,241,500	55,073,400	46,987,600	27.11	\$ 1,358,800	\$ 40,000	\$ 1,398,800	\$ 415,625	\$ 25,000	\$ 440,625	\$ 958,175	\$ 3,050,000	\$ 5,465,000	\$ (2,415,000)	2020
2021	55,073,400	6,150,000	61,223,400	53,137,600	27.44	\$ 1,438,096	\$ 40,000	\$ 1,478,096	\$ 435,900	\$ 25,000	\$ 460,900	\$ 1,017,196	\$ 4,295,000	\$ 5,215,000	\$ (920,000)	2021
2022	61,223,400	8,231,500	69,454,900	61,369,100	24.83	\$ 1,523,795	\$ 40,000	\$ 1,563,795	\$ 425,150	\$ 25,000	\$ 450,150	\$ 1,113,645	\$ 5,275,000	\$ 4,970,000	\$ 305,000	2022
2023	69,452,800	4,872,700	74,325,500	66,239,700	24.92	\$ 1,650,693	\$ 50,000	\$ 1,700,693	\$ 444,150	\$ 50,000	\$ 494,150	\$ 1,206,543	\$ 6,481,543	\$ 4,700,000	\$ 1,781,543	2023
2024	74,325,500	1,486,510	75,812,010	67,726,210	25.29	\$ 1,713,053	\$ 50,000	\$ 1,763,053	\$ 442,125	\$ 100,000	\$ 542,125	\$ 1,220,928	\$ 7,702,472	\$ 4,425,000	\$ 3,277,472	2024
2025	75,812,010	1,516,240	77,328,250	69,242,450	25.67	\$ 1,777,676	\$ 50,000	\$ 1,827,676	\$ 459,425	\$ 5,000	\$ 464,425	\$ 1,363,251	\$ 9,065,722	\$ 4,125,000	\$ 4,940,722	2025
2026	77,328,250	1,546,565	78,874,815	70,789,015	26.06	\$ 1,844,642	\$ 50,000	\$ 1,894,642	\$ 500,575	\$ 6,270,000	\$ 6,770,575	\$ (4,875,933)	\$ 4,189,789	\$ 3,775,000	\$ 414,789	2026
2027	78,874,815	1,577,496	80,452,312	72,366,512	26.45	\$ 1,914,035	\$ 50,000	\$ 1,964,035	\$ 514,725	\$ 5,000	\$ 519,725	\$ 1,444,310	\$ 5,634,099	\$ 3,400,000	\$ 2,234,099	2027
2028	80,452,312	1,609,046	82,061,358	73,975,558	26.85	\$ 1,985,942	\$ 50,000	\$ 2,035,942	\$ 552,725	\$ 5,000	\$ 557,725	\$ 1,478,217	\$ 7,112,316	\$ 2,975,000	\$ 4,137,316	2028
2029	82,061,358	1,641,227	83,702,585	75,616,785	27.25	\$ 2,060,452	\$ 50,000	\$ 2,110,452	\$ 563,500	\$ 5,000	\$ 568,500	\$ 1,541,952	\$ 8,654,268	\$ 2,525,000	\$ 6,129,268	2029
2030	83,702,585	1,674,052	85,376,637	77,290,837	27.66	\$ 2,137,659	\$ 50,000	\$ 2,187,659	\$ 572,750	\$ 5,000	\$ 577,750	\$ 1,609,909	\$ 10,264,176	\$ 2,050,000	\$ 8,214,176	2030

2025 Budget

Water Utility - 610

Dept/Account No	Account Name	2021 Actual	2022 Actual	2023 Actual	2024 Projected	2024 Adopted Budget	2025 Proposed Budget	2025 Adopted Budget	% Chg Budget 24 to 25	Notes
Revenues										
610-3710-46450	Charges - Residential	1,068,359	998,328	1,171,684	1,192,200	1,192,200	1,955,208	1,955,208	64.0%	estimated increase per city water
610-3710-46451	Charges - Commercial	110,016	111,219	120,629	125,480	125,480	205,787	205,787	64.0%	
610-3710-46452	Charges - Public Authority	54,343	45,010	52,763	47,900	47,900	78,556	78,556	64.0%	schools / village irrigation
610-3710-46453	Charges - Multi Family	406,545	388,755	463,584	458,360	458,360	751,710	751,710	64.0%	
610-3710-46456	Public Fire Protection	417,377	419,033	424,755	420,000	420,000	429,003	429,003	2.1%	
610-3710-46457	Private Fire Protection	39,978	40,471	40,493	39,000	39,000	40,898	40,898	4.9%	
610-3710-47425	Joint Meter Charges to Sewer	36,984	95,397	33,000	60,000	60,000	33,330	33,330	-44.5%	year end entry
610-3710-48100	Interest Income	1,573	(139)	69,186	10,000	10,000	10,000	10,000	0.0%	
610-3710-48300	Late Payment Penalty	14,584	14,131	21,336	15,000	15,000	20,000	20,000	33.3%	
610-3710-48900	Miscellaneous Revenue	14,684	9,483	14,993	1,000	1,000	1,000	1,000	0.0%	
Total Revenue		2,164,443	2,121,688	2,121,688	2,368,940	2,368,940	3,525,492	3,525,492	48.8%	
Expenditures										
Water Administration										
610-3710-51100	Salaries and Wages	88,792	86,795	104,868	120,002	93,730	66,671	66,671	-28.9%	
610-3710-51300	Health Insurance	22,184	21,285	23,020	33,219	21,144	7,760	7,760	-63.3%	
610-3710-51305	Dental & Other benefits	783	817	946	1,251	1,030	569	569	-44.8%	
610-3710-51310	Social Security and Medicare	6,533	6,612	8,085	8,974	7,000	4,918	4,918	-29.7%	
610-3710-51315	Wisconsin Retirement System	(29,614)	(28,958)	(176,634)	8,348	6,458	5,279	5,279	-18.3%	
610-3710-51330	Uniform Expense	1,200	1,584	1,232	1,300	1,300	1,339	1,339	3.0%	
610-3710-51340	Retiree Health Contribution	22,863	22,818	23,517	23,000	23,000	23,000	23,000	0.0%	
610-3710-51355	Other Benefits	(3,286)	(1,577)	-	-	-	1,149	1,149	0.0%	YE audit entry
610-3710-51900	Professional Education	330	261	2,928	3,200	2,500	3,500	3,500	40.0%	
610-3710-52100	Professional Fees	774	2,659	4,965	34,500	34,500	-	-	-100.0%	misc engineering / consulting
610-3710-52130	Professional Fees Financial	2,443	1,600	4,738	2,778	1,750	2,889	2,889	65.1%	audit
610-3710-52140	Professional Fees Technology	3,477	2,016	9,975	5,316	5,250	5,529	5,529	5.3%	IT services
610-3710-52230	Phone and Internet	3,587	3,257	3,808	4,592	3,800	4,776	4,776	25.7%	
610-3710-52300	Other Intergov'tal pymts	702,510	653,187	586,873	707,500	707,500	707,500	707,500	0.0%	projected place holder
610-3710-52910	Software Purch/Maint	8,703	18,141	3,647	13,852	8,000	14,406	14,406	80.1%	BS&A / GIS / Starnet
610-3710-52930	Credit Card Fees	16,837	20,762	23,073	22,017	20,000	22,897	22,897	14.5%	
610-3710-53100	Office Supplies	1,210	1,548	1,407	1,487	1,400	1,546	1,546	10.5%	
610-3710-53120	Copy / Printing Costs	755	984	1,032	3,000	3,000	3,120	3,120	4.0%	

2025 Budget

Water Utility - 610

Dept/Account No	Account Name	2021 Actual	2022 Actual	2023 Actual	2024 Projected	2024 Adopted Budget	2025 Proposed Budget	2025 Adopted Budget	% Chg Budget 24 to 25	Notes
610-3710-53200	Memberships & Subscriptions	979	1,021	1,033	1,045	1,300	1,300	1,300	0.0%	
610-3710-54150	Safety Expenses	2,068	3,375	4,134	3,500	3,500	3,750	3,750	7.1%	
610-3710-54700	Payments In Lieu Of Taxes	166,053	170,599	178,640	200,000	200,000	240,336	240,336	20.2%	JE at YE * projected by City Water
610-3710-54710	Depreciation	174,772	198,740	231,869	240,000	240,000	278,000	278,000	15.8%	JE at YE * projected by City Water
610-3710-54711	PSC Depreciation on CIAC	12,474	12,474	12,474	12,500	12,500	12,500	12,500	0.0%	JE at YE *
610-3710-54720	PSC assessment	2,761	2,190	1,940	3,000	3,000	3,000	3,000	0.0%	
610-3710-54721	PSC regulatory costs	763	13,081	24	600	600	600	600	0.0%	
610-3710-55100	Liability & Property Insurance	11,347	9,430	10,249	21,593	11,000	22,456	22,456	104.1%	
610-3710-55110	Workers Comp / Unemp.	16,299	12,753	15,649	17,660	17,000	18,367	18,367	8.0%	
610-3710-57410	Administrative Charges	6,738	5,663	6,337	6,600	6,600	6,864	6,864	4.0%	Gen. Gov / Village hall
610-3710-57430	Building Usage	13,073	12,317	13,370	13,500	13,500	14,040	14,040	4.0%	DPW facilities
Total Administration Expenditures		1,257,408	1,255,434	1,255,434	1,522,679	1,456,819	1,478,060	1,478,060	1.5%	
Maint Mains										
610-3730-51100	Salaries and Wages	103,383	84,713	93,831	135,239	135,239	138,014	138,014	2.1%	
610-3730-51200	Overtime Wages	9,059	8,575	3,980	10,000	10,000	6,132	6,132	-38.7%	
610-3730-51300	Health Insurance	29,772	24,372	24,503	40,000	40,000	36,613	36,613	-8.5%	
610-3730-51305	Dental & Other benefits	1,408	1,220	1,797	2,086	1,700	4,748	4,748	179.3%	
610-3730-51310	Social Security and Medicare	8,279	7,028	7,187	11,000	11,000	10,570	10,570	-3.9%	
610-3730-51315	Wisconsin Retirement System	7,621	5,717	6,401	10,000	10,000	14,802	14,802	48.0%	
610-3730-53500	Dept/Program Supplies	55,700	82,828	16,348	55,000	55,000	57,200	57,200	4.0%	
610-3730-57420	Equipment Usage	16,765	12,898	-	4,200	4,200	4,368	4,368	4.0%	
Total Maintenance Mains Expenditures		231,987	227,351	227,351	267,525	267,139	272,447	272,447	2.0%	
Maint Services										
610-3740-51100	Salaries and Wages	52,847	43,668	15,639	56,491	44,290	44,776	44,776	1.1%	
610-3740-51200	Overtime Wages	4,015	756	435	2,100	2,100	1,989	1,989	-5.3%	
610-3740-51300	Health Insurance	9,968	10,019	3,605	13,387	13,000	11,878	11,878	-8.6%	
610-3740-51305	Dental & Other benefits	792	496	143	600	600	1,540	1,540	156.6%	
610-3740-51310	Social Security and Medicare	4,848	3,308	993	4,278	3,500	3,429	3,429	-2.0%	
610-3740-51315	Wisconsin Retirement System	4,469	2,902	934	3,997	3,200	4,802	4,802	50.1%	
610-3740-53500	Dept/Program Supplies	57,854	73,325	2,124	72,070	32,000	74,953	74,953	134.2%	
610-3740-57420	Equipment Usage	9,925	-	-	2,500	2,500	2,600	2,600	4.0%	
Total Maintenance Services Expenditures		144,718	134,474	134,474	155,425	101,190	145,966	145,966	44.2%	

2025 Budget

Water Utility - 610

Dept/Account No	Account Name	2021 Actual	2022 Actual	2023 Actual	2024 Projected	2024 Adopted Budget	2025 Proposed Budget	2025 Adopted Budget	% Chg Budget 24 to 25	Notes
Maint Meters										
610-3750-51100	Salaries and Wages	19,472	72,962	8,913	22,763	22,763	23,178	23,178	1.8%	
610-3750-51200	Overtime Wages	1,602	1,406	76	2,100	2,100	1,030	1,030	-51.0%	
610-3750-51300	Health Insurance	4,499	14,777	2,115	7,000	7,000	6,149	6,149	-12.2%	
610-3750-51305	Dental & Other benefits	206	708	97	300	300	797	797	165.7%	
610-3750-51310	Social Security and Medicare	1,555	5,485	662	2,000	2,000	1,775	1,775	-11.3%	
610-3750-51315	Wisconsin Retirement System	1,422	4,834	611	1,700	1,700	2,485	2,485	46.2%	
610-3750-52910	Software Purch/Maint	-	5,852	8,778	28,000	23,000	29,120	29,120	26.6%	Aclara new in 2023
610-3750-53500	Dept/Program Supplies	4,626	5,090	1,019	5,100	5,100	5,304	5,304	4.0%	
Total Maintenance Meters Expenditures		33,382	111,114	111,114	68,963	63,963	69,838	69,838	9.2%	
Maint Hydrants										
610-3760-51100	Salaries and Wages	4,958	4,883	4,500	5,400	5,400	5,268	5,268	-2.4%	
610-3760-51200	Overtime Wages	-	53	-	-	-	234	234	0.0%	
610-3760-51300	Health Insurance	887	863	1,050	1,600	1,600	1,398	1,398	-12.6%	
610-3760-51305	Dental & Other benefits	49	46	46	100	100	181	181	81.3%	
610-3760-51310	Social Security and Medicare	370	368	331	420	420	404	404	-3.9%	
610-3760-51315	Wisconsin Retirement System	335	320	306	380	380	565	565	48.8%	
610-3760-53500	Dept/Program Supplies	12,275	970	696	11,300	10,000	11,752	11,752	17.5%	Hydrant maint program
Total Maintenance of Hydrants		18,874	4,626	4,626	19,200	17,900	19,802	19,802	10.6%	
Maint Misc Plan										
610-3770-51100	Salaries and Wages	4,709	4,056	6,660	5,800	5,800	5,268	5,268	-9.2%	
610-3770-51200	Overtime Wages	-	-	28	-	-	234	234	0.0%	
610-3770-51300	Health Insurance	505	404	1,014	1,600	1,600	1,398	1,398	-12.6%	
610-3770-51305	Dental & Other benefits	28	24	50	80	80	181	181	126.6%	
610-3770-51310	Social Security and Medicare	352	301	490	420	420	404	404	-3.9%	
610-3770-51315	Wisconsin Retirement System	317	264	455	400	400	565	565	41.4%	
610-3770-53400	Vehicle Maintenance	2,712	13,214	3,168	14,509	5,100	15,090	15,090	195.9%	
610-3770-53410	Fuel	4,014	5,579	4,245	5,000	5,000	5,200	5,200	4.0%	
610-3770-53500	Dept/Program Supplies	3,370	5,412	1,442	10,000	10,000	10,400	10,400	4.0%	
Total Maintenance Misc Plant Expenditures		16,007	29,254	29,254	37,809	28,400	38,740	38,740	36.4%	

2025 Budget

Water Utility - 610

Dept/Account No	Account Name	2021 Actual	2022 Actual	2023 Actual	2024 Projected	2024 Adopted Budget	2025 Proposed Budget	2025 Adopted Budget	% Chg Budget 24 to 25	Notes
Customer Accounts										
610-3780-51100	Salaries and Wages	28,070	18,901	10,250	20,188	20,188	16,473	16,473	-18.4%	
610-3780-51200	Overtime Wages	101	99	-	200	200	469	469	134.3%	
610-3780-51300	Health Insurance	5,109	5,540	3,038	6,600	6,600	2,950	2,950	-55.3%	
610-3780-51305	Dental & Other benefits	274	287	172	350	350	569	569	62.4%	
610-3780-51310	Social Security and Medicare	2,008	1,418	736	1,600	1,600	1,245	1,245	-22.2%	
610-3780-51315	Wisconsin Retirement System	1,758	1,254	661	1,400	1,400	1,410	1,410	0.7%	
610-3780-53130	Postage/Mailings	3,580	5,397	3,201	10,000	10,000	10,400	10,400	4.0%	ick from DPW for ongoing LCCR notices c
Total Customer Accounts Expenditures		40,900	32,896	32,896	40,338	40,338	33,515	33,515	-16.9%	
Other Water										
610-3790-52920	Surveys/Studies & Plans	425	6,559	-	15,000	15,000	15,600	15,600	4.0%	LCRR / Lead Services
610-3790-54740	Water Testing	6,449	6,295	8,357	20,000	20,000	20,800	20,800	4.0%	UCMAR5 & LCRR
610-3790-56130	Vehicles/Equipment	7,021	29,860	4,659	173,911	95,500	95,500	95,500	0.0%	
610-3790-56600	Utility Infrastructure	1,427,654	164,616	-	2,364,500	2,364,500	1,150,000	1,150,000	-51.4%	
610-3790-56699	Capitalized Expenditures	(1,425,226)	(164,598)	-	(2,364,500)	(2,364,500)	(1,150,000)	(1,150,000)	-51.4%	
610-8000-58200	Interest	93,300	122,598	134,487	228,493	200,000	370,000	370,000	85.0%	
610-8000-58300	Debt Issuance Costs	69,823	-	18,966	79,822	70,000	70,000	70,000	0.0%	
610-8000-58900	Other Finance Charges	-	-	-	-	-	-	-	0.0%	
Total Other Water Expenditures		179,446	165,330	166,470	517,226	400,500	571,900	571,900	42.8%	
Total Expenses		1,922,722	1,960,479	1,961,619	2,629,166	2,376,249	2,630,268	2,630,268	10.7%	
Net Change in Equity		241,721	161,209	160,069	(260,226)	(7,309)	895,224	895,224	-12347.5%	
Beginning Net Position		3,065,651	3,307,372	3,468,581	3,468,581	3,468,581	3,208,355	3,208,355		
Less: Surplus Applied		-	-	-	-	-	-	-		
Ending Net Position		\$ 3,307,372	\$ 3,468,581	\$ 3,628,650	\$ 3,208,355	\$ 3,461,272	\$ 4,103,579	\$ 4,103,579		
Debt service Principal payments						\$ 363,340		\$ 482,969		

**2024 Budget
Expenditure Request Detail - Water Utility**

Revenues			
610-3710-46450	Utility Charges - Residential	610-3710-52100	Professional fees
Meter fees	356,000	Consulting services - General	5,000
Volumetric charges (185,000 Tgal @ \$4.52)	<u>836,200</u>	Consulting services - LCRR	10,000
Total for account	<u>1,192,200</u>	Consulting services - 10 year pro forma analysis	12,000
		Consulting services - Annual Report assistance	<u>7,500</u>
610-3710-46451	Utility Charges - Commercial	Total for account	<u>34,500</u>
Meter fees	17,000	610-3710-53200	Memberships & subscriptions
Volumetric charges (24,000 Tgal @ \$4.52)	<u>108,480</u>	Rural Water Association membership: group	625
Total for account	<u>125,480</u>	AWPA membership	250
		AWWA membership	<u>425</u>
610-3710-46452	Utility Charges - Public Authority	Total for account	<u>1,300</u>
Meter fees	14,000	610-3710-54150	Safety expenses
Volumetric charges (7,500 Tgal @ \$4.52)	<u>33,900</u>	WisDOT CDL Drug Testing	400
Total for account	<u>47,900</u>	Safety Program development/CPR training	2,500
610-3710-46453	Utility Charges - Multi Family	Safety Awards	250
Meter fees	38,000	CDL Reimbursements	150
Volumetric charges (93,000 Tgal @ \$4.52)	<u>420,360</u>	Medical cabinet and safety items	<u>200</u>
Total for account	<u>458,360</u>	Total for account	<u>3,500</u>
Expenses			
610-3710-52300	Other Intergov'tal pymts	Capital Asset Requests	
MWW Demand & Fire Protect service fees	85,000	610-3790-56130	Vehicles/Equipment
Water sold (415,000 ccf @ \$1.25)	518,750	Valve turner/vac trailer	90,500
20% Non-revenue water (83,000 ccf @ \$1.25)	<u>103,750</u>	Other small equipment	<u>5,000</u>
Total for account	<u>707,500</u>	Total for account	<u>95,500</u>
610-3710-51900	Professional education	610-3790-56600	Utility Infrastructure
WI Rural Water Association conference	1,500	SEASCI Phase II	2,174,000
APWA Congress - Butschlick	<u>1,000</u>	Customer-side Lead Service Line Replacement (23-03)	<u>100,000</u>
Total for account	<u>2,500</u>	Total for account	<u>2,274,000</u>

2025 Budget

Sewer Utility - 620

Account Number	Account Name	2021 Actual	2022 Actual	2023 Actual	2024 Projected	2024 Adopted Budget	2025 Proposed Budget	2025 Adopted Budget	% Chg Budget '23 to '24	Category	Notes
Revenues											
620-3100-47440	Equipment Rental Water	\$ 2,116	\$ 54,448	\$ -	\$ -	\$ -		\$ -	0.0%	Other Rev	
620-3810-46450	Charges - Residential	1,551,371	1,705,806	1,508,825	1,395,719	2,375,514	2,565,555	2,565,555	8.0%	Charges	
620-3810-46451	Charges - Commercial	185,081	225,272	185,075	209,254	287,875	310,905	310,905	8.0%	Charges	
620-3810-46452	Charges - Public Authority	64,070	57,623	53,435	55,311	80,571	87,016	87,016	8.0%	Charges	schools / village
620-3810-46453	Charges - Multi-Family	693,640	792,993	734,014	724,131	879,528	949,890	949,890	8.0%	Charges	
620-3810-48100	Interest Income	2,585	(1,185)	55,116	10,000	10,000	10,000	10,000	0.0%	Other Rev	
620-3810-48300	Late Payment Penalty	22,566	19,957	29,129	19,482	20,000	20,000	20,000	0.0%	Other Rev	
620-3810-48900	Miscellaneous Revenue	43,179	23,299	18,693	-	-	-	-	0.0%	Other Rev	2022 property sales - Backhoe
Total Revenue		2,564,608	2,878,213	2,584,287	2,413,898	3,653,488	3,943,367	3,943,367	7.9%		
Expenditures											
Water Administration											
620-3810-51100	Salaries and Wages	99,104	92,153	114,605	105,736	105,736	91,606	91,606	-13.4%	Salaries	
620-3810-51300	Health Insurance	18,638	15,612	20,940	21,525	21,525	21,299	21,299	-1.0%	Fringe	
620-3810-51305	Dental & Other benefits	1,446	1,417	1,667	1,590	1,200	2,312	2,312	92.7%	Fringe	
620-3810-51310	Social Security and Medicare	7,677	7,383	8,338	7,840	7,400	7,008	7,008	-5.3%	Fringe	
620-3810-51315	Wisconsin Retirement System	(28,933)	(28,633)	7,309	7,000	7,000	7,527	7,527	7.5%	Fringe	
620-3810-51330	Uniform Expense	1,200	982	1,245	1,006	1,000	1,046	1,046	4.6%	Fringe	
620-3810-51340	Retiree Health Contribution	-	13,690	33,869	-	-	-	-	100.0%	Fringe	
620-3810-51355	Other Benefits	(1,710)	-	-	15,200	15,200	15,808	15,808	4.0%	Fringe	YE audit entry
620-3810-51900	Professional Education	100	99	100	500	500	1,000	1,000	100.0%	Fringe	
620-3810-52100	Professional Fees Engineering	9,216	24,013	104,501	40,000	40,000	41,600	41,600	4.0%	Professional	Misc engineering / consulting
620-3810-52130	Professional Fees Financial	2,443	1,600	4,738	2,550	1,800	2,652	2,652	47.3%	Professional	Audit
620-3810-52140	Professional Fees Technology	3,137	2,016	9,975	5,300	5,300	5,512	5,512	4.0%	Professional	IT services
620-3810-52230	Phone and Internet	3,419	3,108	3,532	3,500	3,500	3,640	3,640	4.0%	Utilities	
620-3810-52300	Other Intergov'tal pymts	17,738	20,769	19,479	41,538	20,000	43,200	43,200	116.0%	Other Gov't	MMSD Hazardous waste surcharge
620-3810-52320	MMSD Sewer	845,310	834,536	917,226	860,000	860,000	-	-	-100.0%	Other Gov't	
620-3810-52910	Software Purch/Maint	9,143	3,728	4,592	5,500	5,500	5,720	5,720	4.0%	Contractual	BS&A / GIS
620-3810-52930	Credit Card Fees	16,837	20,762	23,073	20,000	20,000	20,800	20,800	4.0%	Contractual	
620-3810-53100	Office Supplies	1,790	1,537	1,783	2,352	1,600	2,446	2,446	52.9%	Supplies & Office	
620-3810-53120	Copy / Printing Costs	755	984	1,032	1,028	1,000	1,069	1,069	6.9%	Supplies & Office	

2025 Budget

Sewer Utility - 620

Account Number	Account Name	2021 Actual	2022 Actual	2023 Actual	2024 Projected	2024 Adopted Budget	2025 Proposed Budget	2025 Adopted Budget	% Chg Budget '23 to '24	Category	Notes
620-3810-53200	Memberships & Subscriptions	230	237	244	474	250	493	493	97.2%	Supplies - Maint	
620-3810-54150	Safety Expenses	1,527	3,044	4,025	4,000	3,500	4,000	4,000	14.3%	Supplies & Office	
620-3810-54700	Payments In Lieu Of Taxes	4,637	11,569	12,000	5,000	3,600	5,200	5,200	44.4%	Other Gov't	JE at YE*
620-3810-54710	Depreciation	415,920	450,253	415,652	455,000	455,000	473,200	473,200	4.0%	Capital	JE at YE*
620-3810-55100	Liability & Property Insurance	35,056	32,910	33,730	42,550	36,000	44,252	44,252	22.9%	Insurance	
620-3810-55110	Workers Comp / Unemp.	10,077	9,747	12,843	12,000	12,000	12,480	12,480	4.0%	Insurance	
620-3810-57410	Administrative Charges	6,738	5,663	6,337	7,000	6,000	7,280	7,280	21.3%	Interdeptmntl Exp	Gen. Gov / Village hall
620-3810-57430	Building Usage	13,073	12,317	13,370	14,000	14,000	14,560	14,560	4.0%	Interdeptmntl Exp	DPW facilities
ation Expenditures		1,494,568	1,541,496	1,776,205	1,682,189	1,648,611	835,711	835,711	-49.3%		
Sewer Maintenance											
620-3820-51100	Salaries and Wages	67,618	67,080	120,572	80,000	80,000	83,626	83,626	4.5%	Salaries	
620-3820-51200	Overtime Wages	431	355	1,025	2,000	2,000	-	-	-100.0%	Salaries	
620-3820-51300	Health Insurance	16,748	13,011	24,832	26,000	26,000	21,242	21,242	-18.3%	Fringe	
620-3820-51305	Dental & Other benefits	788	594	880	1,000	1,000	2,754	2,754	175.4%	Fringe	
620-3820-51310	Social Security and Medicare	4,984	5,360	8,938	6,200	6,200	6,133	6,133	-1.1%	Fringe	
620-3820-51315	Wisconsin Retirement System	4,566	4,691	8,165	6,000	6,000	8,587	8,587	43.1%	Fringe	
620-3820-52990	Other Service contracts/fees	7,743	-	-	27,500	27,500	60,000	60,000	118.2%	Contractual	Contract larg
620-3820-53400	Vehicle Maintenance	30,051	16,020	15,974	18,000	18,000	18,720	18,720	4.0%	Supplies - Vehicle	
620-3820-53410	Fuel	7,634	15,316	12,308	15,004	12,000	15,604	15,604	30.0%	Supplies - Vehicle	
620-3820-53500	Dept/Program Supplies	42,893	12,755	84,518	32,000	32,000	33,280	33,280	4.0%	Supplies - Maint	
620-3820-57420	Equipment Usage	36,984	95,397	55,136	61,000	61,000	63,440	63,440	4.0%	Interdeptmntl Exp	Joint meter fee, JE YE
nce Expenditures		220,440	230,579	332,349	274,704	271,700	313,386	313,386	15.3%		
Storm Maintenance											
620-3830-51100	Salaries and Wages	22,093	46,444	74,489	84,460	84,460	89,126	89,126	5.5%	Salaries	2022 budget includes leaf collections
620-3830-51200	Overtime Wages	207	1,697	1,126	3,000	3,000	-	-	-100.0%	Salaries	
620-3830-51300	Health Insurance	5,471	13,696	18,067	24,000	24,000	22,638	22,638	-5.7%	Fringe	
620-3830-51305	Dental & Other benefits	260	543	661	1,000	1,000	2,909	2,909	190.9%	Fringe	
620-3830-51310	Social Security and Medicare	1,653	3,534	5,557	6,200	6,200	6,535	6,535	5.4%	Fringe	
620-3830-51315	Wisconsin Retirement System	1,505	3,129	5,122	5,600	5,600	9,153	9,153	63.4%	Fringe	
620-3830-53500	Dept/Program Supplies	18,660	30,434	39,488	47,000	47,000	48,880	48,880	4.0%	Supplies - Maint	2022 includes leaf disposal
620-3830-57420	Equipment Usage	2,500	2,500	-	2,500	2,500	2,600	2,600	4.0%	Interdeptmntl Exp	2022 includes leaf disposal
620-3830-57460	Waste Disposal Charges	-	14,888	-	23,097	23,097	12,392	12,392	-46.3%	Interdeptmntl Exp	
nce Expenditures		52,349	116,865	144,509	196,857	196,857	194,234	194,234	-1.3%		471 ave ton *\$26.31

2025 Budget

Sewer Utility - 620

Account Number	Account Name	2021 Actual	2022 Actual	2023 Actual	2024 Projected	2024 Adopted Budget	2025 Proposed Budget	2025 Adopted Budget	% Chg Budget '23 to '24	Category	Notes
Customer Accounts											
620-3880-51100	Salaries and Wages	18,651	8,783	10,250	10,300	10,300	12,249	12,249	18.9%	Salaries	
620-3880-51200	Overtime Wages	-	-	-	-	-	-	-	0.0%	Salaries	
620-3880-51300	Health Insurance	4,063	2,933	3,038	3,600	3,600	4,794	4,794	33.2%	Fringe	
620-3880-51305	Dental & Other benefits	211	164	172	220	220	431	431	95.7%	Fringe	
620-3880-51310	Social Security and Medicare	1,385	665	736	1,000	1,000	896	896	-10.4%	Fringe	
620-3880-51315	Wisconsin Retirement System	1,201	590	(183,350)	800	800	808	808	0.9%	Fringe	
620-3880-53130	Postage/Mailing	3,581	3,461	3,201	5,100	5,100	5,304	5,304	4.0%	Supplies & Office	
Customer Accounts Expenditures		29,092	16,596	(165,953)	21,020	21,020	24,481	24,481	16.5%		
Other Sewer											
620-3890-52920	Surveys/Studies & Plans	7,940	1,457	2,249	5,000	5,000	20,000	20,000	300.0%	Professional	Deep storm sewer evaluation
620-3890-56130	Equipment	9,525	139,482	6,509	10,000	10,000	10,400	10,400	4.0%	Capital	
620-3890-56600	Utility Infrastructure	1,329,541	578,642	8,454,090	4,690,000	4,690,000	1,973,000	1,973,000	-57.9%	Capital	
620-3890-56699	Capitalized Expenditures	(1,305,637)	(607,301)	(8,454,090)	(4,690,000)	(4,690,000)	(1,973,000)	(1,973,000)	-57.9%	Capital	
620-8000-58200	Interest	246,764	215,018	290,853	505,000	505,000	513,574	513,574	1.7%	Debt	
620-8000-58300	Debt Issuance Costs	-	-	69,583	110,000	110,000	114,400	114,400	0.0%	Debt	
Other Sewer Expenditures		288,133	327,298	369,193	630,000	630,000	658,374	658,374	4.5%		
Total Expenditures		2,084,582	2,232,834	2,456,303	2,804,770	2,768,188	2,026,185	2,026,185	-26.8%		
Change in Equity		480,026	645,379	127,984	(390,872)	885,300	1,917,182	1,917,182			
Beginning Net Position		\$ 2,564,608	3,044,634	3,690,013	3,690,013	3,690,013	4,575,313	4,575,313			
Less: Surplus Applied		-	-	-	-	-	-	-			
Ending Net Position		\$ 3,044,634	\$ 3,690,013	\$ 3,817,997	\$ 3,299,141	\$ 4,575,313	\$ 6,492,495	\$ 6,492,495			
Debt service Principal payments						\$ 657,526	\$ 905,232				

**2025 Budget
Expenditure Request Detail - Sewer Utility**

Revenues

620-3810-46450	Utility Charges - Residential		620-3810-54150	Safety expenses	
	Connection fees (3,200 x \$16.63 x 4)	212,864		WisDOT CDL Drug Testing	400
	Volumetric charges (185,000 Tgal @ \$11.69)	2,162,650		Safety Program /safety training & certification	2,250
	Total for account	2,375,514		Safety Awards	250
				CDL Reimbursements	150
620-3810-46451	Utility Charges - Commercial			Medical cabinet and safety items	450
	Connection fees (110 x \$16.63 x 4)	7,315		Total for account	3,500
	Volumetric charges (24,000 Tgal @ \$11.69)	280,560			
	Total for account	287,875	620-3820-52990	Other Service Contracts & Fees	
				Annual payment for shared TV rig	2,500
620-3810-46452	Utility Charges - Public Authority			Large Pipe - televised inspections	25,000
	Connection fees (25 x \$16.63 x 4)	1,663		Total for account	27,500
	Volumetric charges (7,500 Tgal @ \$11.69)*(90%)	78,908			
	Total for account	80,571	620-3830-57460	Waste Disposal charges	
				Street sweeper: 193 ton @ \$51.53	9,945
620-3810-46453	Utility Charges - Multi Family			Leaf collection: 525 ton @ \$25.05	13,151
	Connection fees (150 x \$16.63 x 4)	9,978		Total for account	23,097
	Volumetric charges (93,000 Tgal @ \$11.69)	869,550			
	Total for account	879,528			

Expenses

Expenses			Capital Asset Requests		
620-3810-51900	Professional education		620-3890-56130	Vehicles/Equipment	
	var. collections system seminars	500		no vehicles	-
	Total for account	500		Small equipment	10,000
				Total for account	10,000
620-3810-52320	MMSD Sewer		620-3890-56600	Utility Infrastructure	
	MMSD Fees - Residential (\$140,000 x 4Q)	560,000		SEACSI Phase II	4,240,000
	MMSD Fees - Commercial / Multi Family (\$75,000 x 4Q)	300,000		4480 Lake Drive	450,000
	Total for account	860,000		Manhole rehabilitation	75,000
				Total for account	4,765,000

2025 Budget

Parking Utility - 600

Account Number	Account Name	2021 Actual	2022 Actual	2023 Actual	YTD 6/30/24	2024 Projected	2024 Adopted Budget	2025 Proposed Budget	2025 Adopted Budget	% Chg Budget 24 to '25	Category	Notes
Revenues												
600-3900-46300	Village Hall Lot	\$ 16,003	\$ 18,953	\$ 18,953	\$ 10,288	\$ 20,575	\$ 18,000	\$ 18,540	\$ 18,540	3.0%	Charges	projected based on doubled actual through 6/30/2024.
600-3900-46301	Oakland - North Lot (24hr)	28,969	27,653	27,653	15,009	30,017	26,700	27,501	27,501	3.0%	Charges	
600-3900-46302	River Park Lot (24hr)	13,798	10,974	10,974	9,106	18,212	14,000	14,420	14,420	3.0%	Charges	MMSD construction 2022
600-3900-46303	Menlo Blvd Lot (24hr)	2,957	8,700	8,700	5,903	11,807	10,000	10,300	10,300	3.0%	Charges	chnged to 24hr lot in 2022
600-3900-46304	Hubbard Park Lot	2,445	2,103	2,103	1,030	2,061	2,000	2,060	2,060	3.0%	Charges	
600-3900-46310	Closed Lots	7,705			-	-	-		-	0.0%	Charges	Closed 7/31/21
600-3900-46321	Metro Market Lot	1,023	739	739	425	850	1,000	1,030	1,030	3.0%	Charges	
600-3900-46339	Lighthouse Lot (24hr)	6,627	7,022	7,022	4,109	8,218	6,800	7,004	7,004	3.0%	Charges	
600-3900-48100	Interest Income	909	(295)	(295)	13,334	17,500	3,500	3,605	3,605	3.0%	Other Rev	estimated to land higher for 2024.
600-3900-48110	Loan Interest Income	3,284	2,664	2,664	-	2,000	2,000	2,060	2,060	3.0%	Other Rev	recorded in December
600-3900-48900	Miscellaneous Revenue	710	28	28	33	50	500	515	515	3.0%	Other Rev	
600-3900-49900	Surplus Applied	-	-	-	-	-	-	-	-	0.0%	OFS	
Total Revenue		84,430	78,541	78,541	59,237	111,290	84,500	87,035	87,035	3.0%		

2025 Budget

Parking Utility - 600

Account Number	Account Name	2021 Actual	2022 Actual	2023 Actual	YTD 6/30/24	2024 Projected	2024 Adopted Budget	2025 Proposed Budget	2025 Adopted Budget	% Chg Budget 24 to '25	Category	Notes
Expenditures												
600-3900-51100	Salaries and Wages	\$ 27,187	\$ 8,133	\$ 8,133	\$ 2,953	\$ 10,999	\$ 9,682	\$ 11,740	\$ 11,740	21.3%	Salaries	increase based on 3% COLA increase to 2024 actual
600-3900-51300	Health Insurance	4,545	988	988	-	4,312	1,150	\$ 1,150	1,150	0.0%	Fringe	
600-3900-51305	Dental & Other benefits	346	102	102	13	129	216	\$ 216	216	0.0%	Fringe	
600-3900-51310	Social Security and Medicare	2,007	655	655	214	842	742	\$ 742	742	0.0%	Fringe	
600-3900-51315	Wisconsin Retirement System	1,712	560	560	154	759	659	\$ 659	659	0.0%	Fringe	
600-3900-52130	Professional Fees Financial	1,034	-	-	-	-	-	-	-	0.0%	Professional	eliminated under new model
600-3900-52140	Professional Fees Technology	1,566	-	-	-	-	-	-	-	0.0%	Professional	eliminated under new model
600-3900-52930	Credit Card Fees	-	2,343	2,343	1,850	3,700	3,000	3,000	3,000	0.0%	Contractual	
600-3900-52990	Other Service Contract Fees	11,772	4,774	4,774	4,775	9,549	5,040	5,040	5,040	0.0%	Contractual	AMS fees 10%
600-3900-54310	Closed Lots	2,803	-	-	-	-	-	-	-	0.0%	Programming	Closed 7/31/21
600-3900-54321	Metro Market Lot	439	312	312	168	500	500	500	500	0.0%	Programming	50% sales
600-3900-54339	Lighthouse Lot	3,333	4,000	4,000	1,900	3,600	3,600	3,600	3,600	0.0%	Programming	50% sales
600-3900-54700	Payments In Lieu Of Taxes	19,500	19,772	19,772	-	19,000	19,000	19,000	19,000	0.0%	Other Govt	JE after YE
600-3900-54710	Depreciation	5,500	5,500	5,500	-	5,500	5,500	5,500	5,500	0.0%	Capital	JE after YE
600-3900-55100	Liability & Property Insurance	559	344	344	391	370	370	370	370	0.0%	Insurance	
600-3900-55110	Workers Comp	519	45	45	9	60	60	60	60	0.0%	Insurance	
600-3900-56310	Parking Lot maint / repairs	-	-	-	-	30,000	30,000	30,000	30,000	0.0%	Capital	2023 VH lot
600-3900-57410	Administrative Charges	7,901	3,263	3,263	-	3,900	3,900	3,900	3,900	0.0%	Interdepmtl E	gen gov / village hall YE
600-3900-57440	Plowing/Salting	7,945	3,624	3,624	-	7,480	7,480	7,480	7,480	0.0%	Interdepmtl E	5% DPW dept 3460
600-3900-57450	Police Administration	13,522	13,689	13,689	-	14,000	14,000	14,000	14,000	0.0%	Interdepmtl E	0.25 FTE civillian support (2021)
600-8000-58200	Interest	2,658	2,258	2,258	739	2,300	2,300	2,300	2,300	0.0%	Debt	
Total Expenses		114,848	70,362	70,362	13,166	117,001	107,199	109,257	109,257	1.9%		
Net Change in Equity		(30,418)	8,179	8,179	46,071	(5,711)	(22,699)	(22,222)	(22,222)			
Beginning Net Position		715,411	684,993	693,172	693,172	701,351	701,351	678,652	678,652			
Less: Surplus Applied		-	-	-	-	-	-	-	-			
Ending Net Position		\$ 684,993	\$ 693,172	\$ 701,351	\$ 739,243	\$ 695,640	\$ 678,652	\$ 656,430	\$ 656,430			