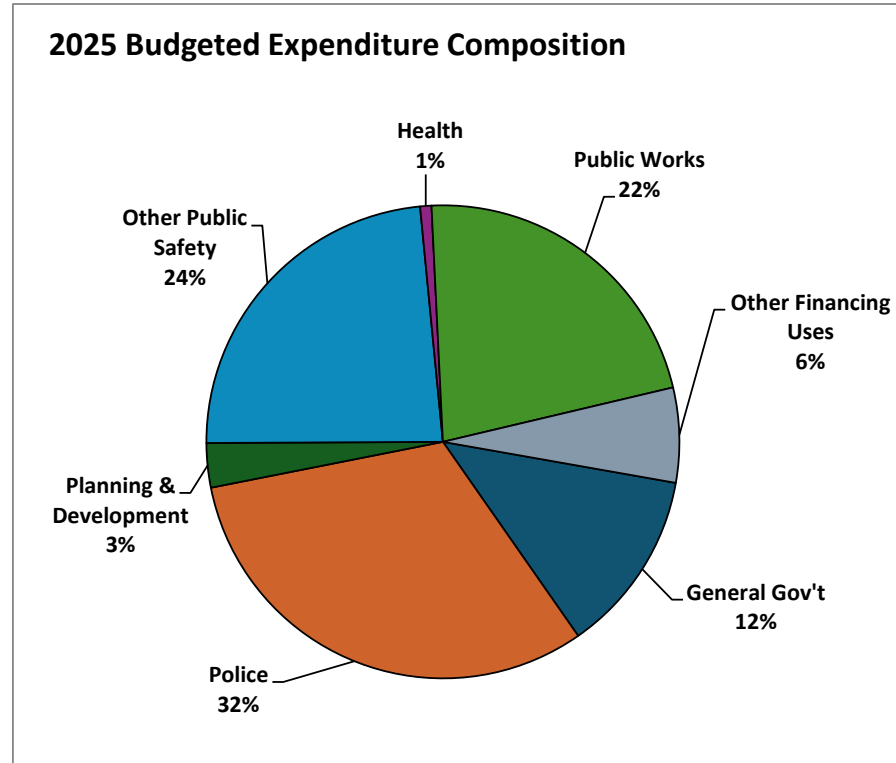
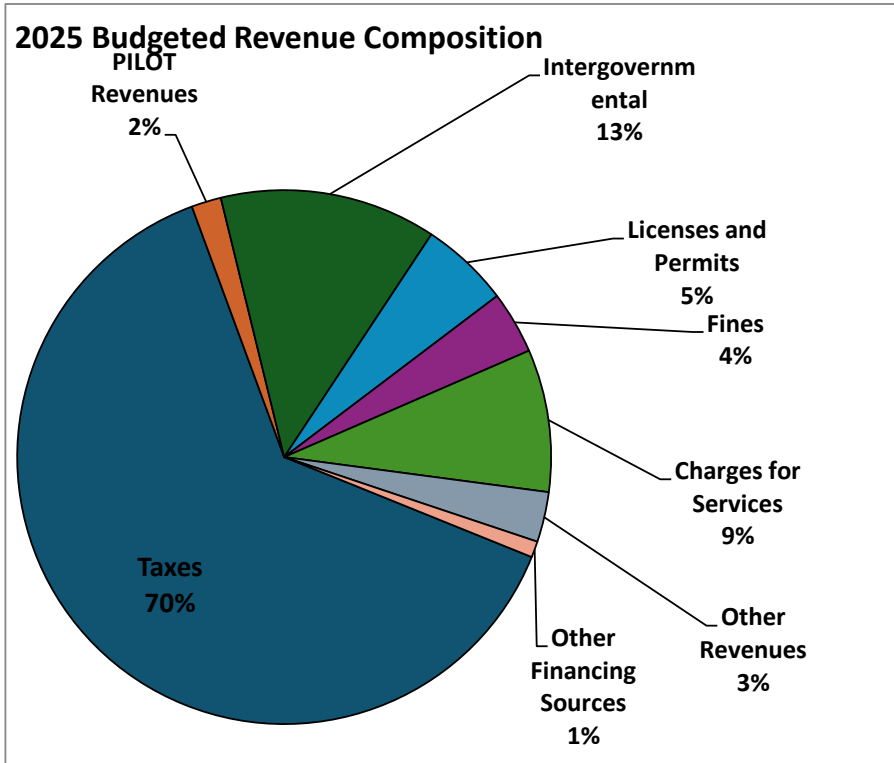


## 2025 Budget

### General Fund Summary Revenue and Expenditure Compositions



## 2025 Budget

### General Fund - Revenues and Expenditures Summary

<u>General Fund Revenue by Source</u>	2022 Actual	2023 Actual	2024 Projected	2024 Adopted Budget	2025 Proposed Budget	2025 Adopted Budget	% Chg Budget 24 to '25 prop
<b>Revenues</b>							
Property Taxes	\$ 8,337,185	\$ 8,684,249	\$ 8,699,900	\$ 8,609,900	\$ 9,126,494	\$ 9,126,494	6.0%
PILOT Revenues	201,940	198,853	200,000	215,000	260,000	260,000	20.9%
Intergovernmental	1,641,125	1,674,528	1,964,766	1,915,130	1,892,021	1,892,021	-1.2%
Licenses and Permits	764,370	778,503	695,650	695,650	775,953	775,953	11.5%
Fines	592,082	576,452	480,000	500,000	546,000	546,000	9.2%
Charges for Services	330,546	369,385	329,060	317,679	1,244,600	1,244,600	291.8%
Other Revenues	175,543	1,102,756	763,668	545,798	437,650	437,650	-19.8%
Other Financing Sources	53,547	69,502	396,130	396,130	140,627	140,627	-64.5%
Total Revenues	<u>12,096,338</u>	<u>13,454,229</u>	<u>13,529,174</u>	<u>13,195,287</u>	<u>14,423,345</u>	<u>14,423,345</u>	<u>9.3%</u>
<b>Expenditures</b>							
General Government	1,477,375	1,519,824	1,768,747	1,687,334	1,807,567	1,807,567	7.1%
Public Safety	7,431,207	7,744,362	8,215,261	7,976,466	8,386,381	8,387,999	5.2%
Public Works	2,767,217	2,859,062	3,078,689	3,021,723	3,183,917	3,183,917	5.4%
Health	124,115	121,283	113,634	113,634	111,480	111,480	-1.9%
Other Financing Uses	633,040	197,117	396,130	396,130	934,000	934,000	135.8%
Total Expenditures	<u>12,432,954</u>	<u>12,441,648</u>	<u>13,572,461</u>	<u>13,195,287</u>	<u>14,423,345</u>	<u>14,424,963</u>	<u>9.3%</u>
Net Change in Fund Balance	(336,616)	1,012,581	(43,287)	-	(0)	(1,618)	
Beginning Fund Balance	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	<u>\$ 5,887,823</u>	<u>\$ 6,900,404</u>	<u>\$ 6,857,117</u>	<u>\$ 6,504,274</u>	<u>\$ 6,504,274</u>	<u>\$ 6,502,656</u>	
Fund Balance Components:							
Nonspendable - prepaids and LT receivable	750,000	500,000	500,000	700,000	500,000	500,000	
Assigned for future retirement costs	10,000	-	17,670	17,670	-	-	
Assigned for next year budget	227,205	-	396,130	396,130	-	-	
Estimated Unassigned	4,900,618	6,400,404	5,943,317	5,390,474	6,004,274	6,004,274	
<b>Total Fund Balance</b>	<u>\$ 5,887,823</u>	<u>\$ 6,900,404</u>	<u>\$ 6,857,117</u>	<u>\$ 6,504,274</u>	<u>\$ 6,504,274</u>	<u>\$ 6,504,274</u>	
Unassigned as a % of CY Revenues	40.69%	47.82%	45.25%	42.12%	42.04%	42.04%	

**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
<b>1100 - Village Board</b>										
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%
<b>1200 - Court</b>										
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%
<b>1410 - Village Manager</b>										
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%
<b>1420 - Clerk</b>										
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%
<b>1510 - Finance</b>										
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%
<b>2100 - Police</b>										
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%
Total 2100 - Police Revenues		636,662	794,026	866,700	452,482	638,500	638,500	780,500	780,500	22.2%

**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
<b>2400 - Planning and Development</b>										
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%
<b>Total 2400 - Planning and Development Revenues</b>		<b>329,448</b>	<b>372,344</b>	<b>342,027</b>	<b>156,364</b>	<b>340,250</b>	<b>340,250</b>	<b>343,653</b>	<b>343,653</b>	<b>1.0%</b>
<b>2900 - Other Public Safety</b>										
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%
<b>Total 2900 - Other Public Safety Revenues</b>		<b>114,809</b>	<b>128,947</b>	<b>150,195</b>	<b>34,500</b>	<b>159,700</b>	<b>148,000</b>	<b>144,755</b>	<b>144,755</b>	<b>-100.0%</b>
<b>3000 - Public Works</b>										
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%
<b>Total 3000 - Public Works Revenues</b>		<b>1,236,580</b>	<b>1,298,040</b>	<b>1,365,885</b>	<b>689,452</b>	<b>1,297,060</b>	<b>1,291,927</b>	<b>1,234,600</b>	<b>1,234,600</b>	<b>-4.4%</b>
<b>9000 - Other Financing Sources</b>										
100-9000-49200	Transfers from Special Rev.	60,499	53,547	69,502	-	-	-	-	-	0.0%
100-9000-49600	Transfers from Parking Utility	-	-	-	-	-	-	140,627	140,627	0.0%
100-9000-49900	Surplus Applied	-	-	-	-	396,130	-	-	-	-100.0%
<b>Total 9000 - Other Financing Sources</b>		<b>60,499</b>	<b>53,547</b>	<b>69,502</b>	<b>-</b>	<b>-</b>	<b>396,130</b>	<b>140,627</b>	<b>140,627</b>	<b>-64.5%</b>
<b>Total Revenues</b>		<b>\$ 12,184,186</b>	<b>\$ 12,096,338</b>	<b>\$ 13,454,229</b>	<b>\$ 10,587,225</b>	<b>\$ 13,133,044</b>	<b>\$ 13,195,287</b>	<b>\$ 14,423,345</b>	<b>\$ 14,423,345</b>	<b>9.3%</b>

**2025 Budget**

**General Fund  
Expenditure Summary by Department**

Department	2022 Actual	2023 Actual	YTD 6/30/24	2024 Projected	2024 Adopted Budget	2025 Proposed Budget	2025 Adopted Budget	% Chg Budget 23 to 24
<b>General Government</b>								
1100 - Village Board	\$ 41,952	\$ 35,349	\$ 15,730	\$ 48,012	\$ 38,277	\$ 39,659	\$ 39,659	3.6%
1200 - Municipal Court	69,422	71,430	34,384	79,200	71,664	77,057	77,057	7.5%
1410 - Village Manager	457,729	482,177	241,103	496,636	482,459	528,708	528,708	9.6%
1420 - Clerk	272,010	261,686	132,913	346,057	324,329	345,861	345,861	6.6%
1510 - Finance	271,567	230,257	162,883	286,113	273,324	302,255	302,255	10.6%
1900 - Other General Admin	364,695	407,263	258,441	512,728	497,280	514,027	514,027	3.4%
Total General Government	1,477,375	1,488,162	845,453	1,768,747	1,687,334	1,807,567	1,807,567	7.1%
<b>2000's Public Safety / Other Protective Services</b>								
2100 - Police	\$ 3,975,311	\$ 4,144,471	\$ 2,053,292	\$ 4,475,106	\$ 4,294,245	\$ 4,554,188	\$ 4,555,806	6.1%
2400 - Planning and Development	374,158	398,020	214,931	436,467	409,422	437,068	437,068	6.8%
2900 - Other Public Safety	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	7,555,322	7,865,645	3,985,439	8,328,895	8,090,100	8,497,861	8,499,479	5.1%
<b>3000's - Public Works</b>								
3100 - Administration	\$ 361,205	\$ 358,767	\$ 187,522	\$ 294,691	\$ 376,596	\$ 320,514	\$ 320,514	-14.9%
3230 - Building Maintenance	255,663	265,441	159,542	328,062	277,653	343,002	343,002	23.5%
3300 - Municipal Garage	313,922	375,132	157,131	402,088	330,507	374,331	374,331	13.3%
3410 - Street and Alley	160,771	163,935	73,568	180,652	186,308	177,112	177,112	-4.9%
3430 - Street Lighting / Traffic Devices	257,314	228,139	108,549	233,778	232,416	241,310	241,310	3.8%
3460 - Winter Maintenance	68,848	99,400	89,585	98,696	151,683	105,007	105,007	-30.8%
3510 - Refuse / Recycling Disposal	756,795	815,320	440,985	821,811	801,790	846,854	846,854	5.6%
3530 - Yard Waste Leaf Collection	100,432	132,098	48,983	159,211	105,808	160,672	160,672	51.9%
3610 - Forestry	294,109	284,633	202,117	317,318	330,107	339,330	339,330	2.8%
3620 - Parks and Beautification	198,158	207,153	85,893	242,382	228,855	275,786	275,786	20.5%
Total Public Works	2,767,217	2,930,019	1,553,875	3,078,689	3,021,723	3,183,917	3,183,917	5.4%
9000 - Other Financing Uses	633,040	197,117	-	-	396,130	934,000	934,000	135.8%
Total Expenditures	\$ 12,432,954	\$ 12,480,944	\$ 6,384,767	\$ 13,176,331	\$ 13,195,287	\$ 14,423,345	\$ 14,424,963	9.3%

**2025 Budget**

**General Fund Revenues and Expenditures  
Village Board - 1100**

Account Number	Account Name	2022 Actual	2023 Actual	YTD 6/30/2024	2024 Projected	2024 Adopted Budget	2025 Proposed Budget	2025 Adopted Budget	% Chg Budget '24 to '25
<b>Revenues</b>									
100-1100-41110	Property Taxes	\$ 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	182,168	178,640	-	180,000	195,000	240,000	240,000	23.1%
100-1100-41310	PILOT - Parking	19,772	20,213	-	20,000	20,000	20,000	20,000	0.0%
100-1100-43430	State Aids - EC / PPT / VSP	29,699	41,090	5,964	30,000	30,000	30,000	30,000	0.0%
100-1100-48550	Donations - 4th of July event	10,400	9,600	13,800	13,800	10,400	-	-	-100.0%
100-1100-49xx1	Vehicle Registration Fee						234,000	234,000	
100-1100-49xx2	Streetlight Charge						700,000	700,000	
100-1100-49xx3	Refuse Recycling Fee						-	-	
		-	-	-	-	-	-	-	0.0%
Total Village Board Revenues		<u>\$ 8,579,224</u>	<u>\$ 8,933,792</u>	<u>\$ 8,719,664</u>	<u>\$ 8,943,700</u>	<u>\$ 8,865,300</u>	<u>\$ 10,350,494</u>	<u>\$ 9,416,494</u>	<u>6.2%</u>
<b>Expenditures</b>									
100-1100-51100	Salaries and Wages	\$ 7,299	\$ 7,320	\$ 3,489	\$ 7,350	\$ 7,350	\$ 7,400	\$ 7,400	0.7%
100-1100-51310	Social Security and Medicare	557	560	267	577	577	599	599	3.8%
100-1100-51900	Professional Education *	3,907	1,012	2,657	7,000	7,000	7,000	7,000	0.0%
100-1100-53100	Office Supplies	24	54	24	250	250	250	250	0.0%
100-1100-53140	Legal Notices & Publications *	6,890	3,694	891	1,783	1,500	1,600	1,600	6.7%
100-1100-53200	Memberships & Subscriptions *	6,915	7,239	8,401	16,802	7,350	8,000	8,000	8.8%
100-1100-53900	Miscellaneous Expenses	-	(60)	-	250	250	250	250	0.0%
100-1100-53990	Contingency / Other activities	-	-	-	10,000	10,000	10,400	10,400	4.0%
100-1100-54110	4th of July Festivities	16,360	15,530	-	4,000	4,000	4,160	4,160	4.0%
Total Village Board Expenditures		<u>\$ 41,952</u>	<u>\$ 35,349</u>	<u>\$ 15,730</u>	<u>\$ 48,012</u>	<u>\$ 38,277</u>	<u>\$ 39,659</u>	<u>\$ 39,659</u>	<u>3.6%</u>

\* See also - detail sheets

**2025 Budget**  
**Expenditure Request Detail - Village Board**

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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	2022 Actual	2023 Actual	YTD 6/30/24	2024 Projected	2024 Adopted Budget	2025 Proposed Budget	2025 Adopted Budget	% Chg Budget '24 to '25	6/30/2024 YTD % of Budget	Projected as a % of Budget
<b>Revenues</b>											
100-1200-45120	Court Fines - current	28,388	38,989	16,187	30,000	50,000	32,000	32,000	-36.0%	32.4%	60.0%
100-1200-45190	Court Fines - SDC	83,453	35,451	28,653	60,000	60,000	60,000	60,000	0.0%	47.8%	100.0%
100-1200-47390	Charges for services - Brown Deer	7,400	-	-	-	-	-	-	0.0%	0.0%	0.0%
Total Municipal Court Revenues		\$ 119,241	\$ 74,439	\$ 44,841	\$ 90,000	\$ 110,000	\$ 92,000	\$ 92,000	-16.4%	40.8%	81.8%
<b>Expenditures</b>											
100-1200-51100	Salaries and Wages	\$ 36,865	40,628	\$ 19,834	\$ 42,050	\$ 42,204	\$ 46,027	\$ 46,027	9.1%	47.0%	99.6%
100-1200-51300	Health Insurance	1,687	2,250	1,125	2,025	2,464	3,000	3,000	21.8%	45.7%	82.2%
100-1200-51305	Dental & other benefits	535	744	372	808	747	822	822	10.0%	49.8%	108.2%
100-1200-51310	Social Security and Medicare	2,982	3,322	1,624	3,217	3,229	3,521	3,521	9.0%	50.3%	99.6%
100-1200-51315	Wisconsin Retirement System	1,991	2,423	1,204	2,556	2,915	2,821	2,821	-3.2%	41.3%	87.7%
100-1200-51900	Professional Education *	2,858	1,787	1,521	3,043	2,550	2,650	2,650	3.9%	59.7%	119.3%
100-1200-52910	Software Purch/Maint *	7,949	8,188	7,833	15,667	7,860	8,036	8,036	2.2%	99.7%	199.3%
100-1200-52990	Other Service Contracts & Fees *	2,150	105	57	650	650	650	650	0.0%	8.8%	100.0%
100-1200-53100	Office Supplies	957	370	237	500	500	520	520	4.0%	47.4%	100.0%
100-1200-53130	Postage	625	801	386	800	800	900	900	12.5%	48.3%	100.0%
100-1200-53200	Memberships & Subscriptions *	150	145	145	290	145	205	205	41.4%	100.0%	200.0%
100-1200-55110	Workers Comp	91	85	46	95	100	105	105	5.0%	45.9%	95.0%
100-1200-57450	Police / Baliff services	10,582	10,582	-	7,500	7,500	7,800	7,800	4.0%	0.0%	100.0%
Total Municipal Court Expenditures		\$ 69,422	\$ 71,430	\$ 34,384	\$ 79,200	\$ 71,664	\$ 77,057	\$ 77,057	7.5%	48.0%	110.5%

\* 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	2022 Actual	2023 Actual	YTD 6/30/24	2024 Projected	2024 Adopted Budget	2025 Proposed Budget	2025 Adopted Budget	% Chg Budget '24 to '25
<b>Revenues</b>									
100-1410-43410	State Shared Revenue	\$ 263,102	265,167	\$ 8,500	\$ 584,814	\$ 597,870	\$ 584,814	584,814	-2.2%
100-1410-43411	Expenditure Restraint	282,589	259,452	-	259,452	206,060	259,452	259,452	25.9%
100-1410-44140	Cable Fees - Time Warner	76,598	71,814	21,178	70,000	70,000	70,000	70,000	0.0%
100-1410-44141	Cable Fees - AT&T	24,315	22,420	(521)	25,000	25,000	25,000	25,000	0.0%
100-1410-48150	Insurance Dividend	19,634	19,703	14,131	20,000	20,000	15,000	15,000	-25.0%
100-1410-48900	Miscellaneous Revenue	-	3,000	-	-	250	-	-	-100.0%
Total Village Manager Revenues		\$ 666,238	\$ 641,556	\$ 43,288	\$ 959,266	\$ 919,180	\$ 954,266	\$ 954,266	3.8%
<b>Expenditures</b>									
100-1410-51100	Salaries and Wages	\$ 239,858	\$ 263,986	\$ 129,635	\$ 270,400	\$ 265,328	\$ 299,968	\$ 299,968	13.1%
100-1410-51140	Auto / Phone allowance	2,700	2,700	1,350	2,700	2,700	2,781	2,781	3.0%
100-1410-51300	Health Insurance	58,775	63,306	34,387	66,327	68,711	68,713	68,713	0.0%
100-1410-51305	Dental & other benefits	1,411	1,527	781	2,512	2,600	2,544	2,544	-2.2%
100-1410-51310	Social Security and Medicare	17,739	19,570	9,556	20,686	20,696	22,948	22,948	10.9%
100-1410-51315	Wisconsin Retirement System	15,526	17,947	8,939	18,658	18,391	20,697	20,697	12.5%
100-1410-51900	Professional Education *	3,774	2,866	179	4,200	4,200	4,200	4,200	0.0%
100-1410-52990	Other Service Contracts & Fees *	4,426	13,456	1,089	8,833	8,833	8,833	8,833	0.0%
100-1410-53100	Office Supplies	354	703	50	500	500	515	515	3.0%
100-1410-53140	Marketing & Communications *	12,151	14,704	8,673	17,346	12,900	12,975	12,975	0.6%
100-1410-53200	Memberships & Subscriptions *	2,353	1,594	2,019	4,038	2,990	3,300	3,300	10.4%
100-1410-54100	Volunteer Committees	1,400	4,771	764	2,000	2,000	2,000	2,000	0.0%
100-1410-54130	Awards / Recognitions	4,065	3,069	2,223	5,500	5,500	5,500	5,500	0.0%
100-1410-55100	Liability & Property Insurance	50,991	52,240	28,083	56,166	52,500	54,600	54,600	4.0%
100-1410-55110	Workers Comp	456	522	294	610	610	634	634	4.0%
100-1410-56110	Computers / Printers	36,334	19,039	11,161	11,161	10,000	13,500	13,500	35.0%
100-1410-56130	Equipment / Furniture	6,234	1,017	1,919	5,000	5,000	5,000	5,000	0.0%
100-1410-57900	Expenditure Charged to Others	(818)	(840)	-	-	(1,000)	-	-	-100.0%
Total Village Manager Expenditures		\$ 457,729	\$ 482,177	\$ 241,103	\$ 496,636	\$ 482,459	\$ 528,708	\$ 528,708	9.6%

\* See also - detail sheets

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

<b><u>100-1410-51900</u></b>	<b>Professional education</b>	
	ICMA (Mgr. & Ast. Mgr.)	2,200
	WCMA or Equivalent (Mgr. & Ast. Mgr.)	1,500
	Misc. Seminars / Conferences	500
	Total for account	<b><u>4,200</u></b>
<b><u>100-1410-52990</u></b>	<b>Other service contracts &amp; fees</b>	
	UniverCity Year Program Participation (Year 3of 3 UniverCity contract)	8,333
	Resident Mediation services	500
	Total for account	<b><u>8,833</u></b>
<b><u>100-1410-53140</u></b>	<b>Marketing &amp; Communications</b>	
	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	1,000
	Total for account	<b><u>12,975</u></b>
<b><u>100-1410-53200</u></b>	<b>Memberships / Subscriptions</b>	
	International City/County Management Association (ICMA) (2)	1,800
	Milwaukee Business Journal	170
	Other resource journal/information	200
	Wisconsin City/County Management Association (WCMA) (2)	300
	\$150 per year per user	300
	MEA - South Eastern Wisconsin (MEA-SEW) - Anderson	30
	Other Memberships	500
	Total for account	<b><u>3,300</u></b>

2025 Budget

General Fund Revenues and Expenditures  
Clerk Services - 1420

Account Number	Account Name	2022 Actual	2023 Actual	YTD 6/30/24	2024 Projected	2024 Adopted Budget	2025 Proposed Budget	2025 Adopted Budget	% Chg Budget '24 to '25
<b>Revenues</b>									
100-1420-44110	Liquor Licenses (Class)	\$ 14,450	17,790	\$ 15,480	\$ 16,500	\$ 16,500	\$ 16,500	\$ 16,500	0.0%
100-1420-44111	Operators Licenses	3,110	2,540	2,020	2,600	2,600	3,250	3,250	25.0%
100-1420-44120	Village Licenses	4,334	5,883	5,306	5,000	5,000	5,000	5,000	0.0%
100-1420-44130	Weights and Measures	5,070	2,438	-	3,000	3,000	1,600	1,600	-46.7%
100-1420-44200	Pet Licenses	5,029	4,751	2,343	4,500	4,500	4,500	4,500	0.0%
100-1420-44900	Security Alarm Permits	1,800	1,680	600	1,600	1,600	1,600	1,600	0.0%
100-1420-46351	RCA daytime	2,341	2,995	1,734	2,200	2,200	-	-	-100.0%
100-1420-48900	Miscellaneous Revenue	5,122	10,526	4,886	6,000	6,000	6,000	6,000	0.0%
Total Clerk Services Revenues		\$ 41,256	\$ 48,602	\$ 32,369	\$ 41,400	\$ 41,400	\$ 38,450	\$ 38,450	-7.1%
<b>Expenditures</b>									
100-1420-51100	Salaries and Wages	\$ 143,005	\$ 160,951	\$ 74,603	\$ 166,835	\$ 169,888	\$ 176,549	\$ 176,549	3.9%
100-1420-51120	Poll Worker Stipends	21,850	10,475	10,475	25,000	25,000	12,000	12,000	-52.0%
100-1420-51300	Health Insurance	36,177	14,132	7,022	67,417	46,718	69,689	69,689	49.2%
100-1420-51305	Dental & other benefits	1,800	1,581	764	1,969	2,200	1,990	1,990	-9.6%
100-1420-51310	Social Security and Medicare	10,350	12,192	5,638	12,763	12,000	13,506	13,506	12.6%
100-1420-51315	Wisconsin Retirement System	9,099	10,368	4,965	11,512	11,500	12,182	12,182	5.9%
100-1420-51900	Professional Education *	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	1,600	1,600	3,000	3,000	3,120	3,120	4.0%
100-1420-52910	Software Purch/Maint *	9,290	16,298	7,774	12,250	12,250	12,740	12,740	4.0%
100-1420-52930	Credit Card Fees	4,290	5,341	2,484	3,600	3,600	3,744	3,744	4.0%
100-1420-53100	Office Supplies	3,265	2,591	1,450	3,000	3,000	3,120	3,120	4.0%
100-1420-53130	Postage/mailings *	11,674	7,800	6,468	11,500	11,500	12,500	12,500	8.7%
100-1420-53200	Memberships & Subscriptions *	30	365	280	560	305	450	450	47.5%
100-1420-53300	Voting Equipment Costs *	1,016	1,648	-	4,425	4,425	4,600	4,600	4.0%
100-1420-53500	Voting Supplies *	5,774	3,173	1,302	3,350	3,350	3,450	3,450	3.0%
100-1420-53900	Miscellaneous Expenses	140	(100)	-	250	250	260	260	4.0%
100-1420-54000	Programming (MADAC)	12,370	13,623	5,047	12,500	12,500	13,000	13,000	4.0%
100-1420-55110	Workers Comp	273	294	128	300	300	312	312	4.0%
100-1420-57900	Expenditures Charged to Others	(2,848)	(4,316)	-	-	-	-	-	0.0%
Total Clerk Services Expenditures		\$ 272,010	\$ 261,686	\$ 132,913	\$ 346,057	\$ 324,329	\$ 345,861	\$ 345,861	6.6%

\* 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)	1,225		Wisconsin Muni Clerks Assoc (1)	125
	Clerk District Mtgs (1)	100		Metro Clerk's Association (1)	75
	Metro Clerks Mtgs - (1)	100		IIMC membership	<u>250</u>
	UW-GB Master Academy (1)	800		Total for account	<u>450</u>
	Miscellaneous Training	<u>425</u>			
	Total for account	<u>2,650</u>	100-1420-53300	Voting Equipment Costs	
				Machine Maintenance - 3 Express Vote machines @ \$180	725
100-1420-52910	Software contracts/maint/purchases			Machine Maintenance - 5 DS-200 machines @ \$125	625
	Laserfiche Software	6,090		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	1,650		Village's Costs for Milwaukee County Spare Machines	250
	General Code - Code Book Updates	3,100		Programming and Coding (4 elections)	<u>400</u>
	BS&A business license support	<u>900</u>		Total for account	<u>4,600</u>
	Total for account	<u>12,740</u>			
100-1420-53130	Postage/mailings		100-1420-53500	Dept / Program supplies - Voting	
	Elections Mailing costs (4)	11,000		Ballots (2 elections)	1,000
	Licensing - initial packets, reminders, licenses	200		Publications (Dymo Labels)	700
	General postage	1,200		Absentee Envelopes (6,000)	1,000
	Certified mail (BOA, claims, misc.)	<u>100</u>		Other election and machine supplies, water, snacks	<u>750</u>
	Total for account	<u>12,500</u>		Total for account	<u>3,450</u>

**2025 Budget**

**General Fund Revenues and Expenditures  
Finance Department - 1510**

Account Number	Account Name	2022 Actual	2023 Actual	YTD 6/30/2024	2024 Projected	2024 Adopted Budget	2025 Proposed Budget	2025 Adopted Budget	% Chg Budget '24 to '25
<b>Revenues</b>									
100-1510-48100	Interest Income	\$ 234,923	\$ 819,237	\$ 317,142	\$ 600,000	\$ 400,000	\$ 300,000	\$ 300,000	-25.0%
100-1510-48101	Market to Market adjustments	(239,502)	83,766	38,144	-	-	-	-	0.0%
100-1510-48110	Interest on Loans/Advances	9,066	10,130	-	4,100	4,100	4,000	4,000	-2.4%
100-1510-48120	Interest on Taxes	34,698	43,296	35,411	35,500	35,500	40,000	40,000	12.7%
100-1510-48900	Miscellaneous Revenue	4,290	5,102	23,568	23,568	5,000	-	-	-100.0%
Total Finance Revenues		\$ 43,475	\$ 961,531	\$ 414,264	\$ 663,168	\$ 444,600	\$ 344,000	\$ 344,000	-22.6%
<b>Expenditures</b>									
100-1510-51100	Salaries and Wages	\$ 123,655	\$ 120,969	\$ 32,162	\$ 41,284	\$ 138,500	\$ 44,168	\$ 44,168	-68.1%
100-1510-51300	Health Insurance	44,121	29,151	13,143	23,552	40,300	21,956	21,956	-45.5%
100-1510-51305	Dental & other benefits	2,172	1,581	513	866	1,700	882	882	-48.1%
100-1510-51310	Social Security and Medicare	8,891	8,977	2,336	3,158	10,588	3,379	3,379	-68.1%
100-1510-51315	Wisconsin Retirement System	7,863	8,228	2,131	2,849	9,600	3,047	3,047	-68.3%
100-1510-51900	Professional Education *	765	3,793	280	3,500	3,500	1,500	1,500	-57.1%
100-1510-52130	Professional Fees Financial *	49,998	42,404	89,985	179,970	43,350	200,280	200,280	362.0%
100-1510-52910	Software Purch/Maint *	13,438	14,499	15,238	16,000	14,000	14,600	14,600	4.3%
100-1510-52990	Other Service Contracts & Fees	7,465	7,180	4,353	8,706	6,200	6,500	6,500	4.8%
100-1510-53100	Office Supplies *	1,928	1,099	1,042	2,084	1,450	1,508	1,508	4.0%
100-1510-53130	Postage/mailings *	6,415	7,057	1,517	6,500	6,500	6,760	6,760	4.0%
100-1510-53200	Memberships & Subscriptions *	190	50	25	350	350	375	375	7.1%
100-1510-53900	Misc Exp/Uncollectible Debt	15,010	-	10	4,000	4,000	4,000	4,000	0.0%
100-1510-55110	Workers Comp	227	261	147	294	286	300	300	4.8%
100-1510-57900	Expenditures Charged to Others	(10,571)	(14,991)	-	(7,000)	(7,000)	(7,000)	(7,000)	0.0%
Total Finance Expenditures		\$ 271,567	\$ 230,257	\$ 162,883	\$ 286,113	\$ 273,324	\$ 302,255	\$ 302,255	10.6%

\* See also - detail sheets

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

<b>100-1510-51900 Professional education</b>	
GFOA Annual Conference - Finance Director (20 CPE credits)	-
Other Conference / training (FD) (20 CPE credits)	1,000
WGFOA Conference	250
Other Conference / training	250
<b>Total for account</b>	<b>\$1,500</b>

<b>100-1510-52130 Professional Fees Financial</b>	
Audit Fees (Sikich)	30,600
Continuing Financial Disclosure (Baker Tilly)	3,500
Investment custodial services (US Bank)	5,000
OPEB evaluation (\$4,250 even years, \$500 update odd years)	500
Lauterbach & Amen Fees	160,680
<b>Total for account</b>	<b>\$200,280</b>

<b>100-1510-52910 Software Purchase / Maintenance</b>	
BS&A service and support	
General ledger, Accounts Payable / Misc. Receivables	
Cash receipting, Human Resources, Payroll, Timesheets	11,500
BS&A Internet interactive (online payment integration)	3,100
<b>Total for account</b>	<b>14,600</b>

<b>100-1510-53100 Office supplies</b>	
AP / Payroll checks	508
Employee (W-2) / Vendor (1099) tax forms	250
Toner / printer supplies	500
Village Amazon Prime fees	-
File folders, binders, misc office, etc.	250
<b>Total for account</b>	<b>\$1,508</b>

<b>100-1510-53130 Postage/mailings</b>	
Tax bills, tax bill reminders (envelopes & postage)	4,700
A/P checks, MR invoices, misc (postage)	1,060
A/P checks, Parking notices, misc (envelopes)	1,000
<b>Total for account</b>	<b>\$6,760</b>

<b>100-1510-53200 Memberships &amp; subscriptions</b>	
GFOA - Village membership	200
WGFOA - Finance Director and AFD	75
GFOA - publications / other resources	100
<b>Total for account</b>	<b>\$375</b>

2025 Budget

General Fund Revenues and Expenditures  
Other General Administration - 1900

Account Number	Account Name	2022 Actual	2023 Actual	YTD 6/30/24	2024 Projected	2024 Adopted Budget	2025 Proposed Budget	2025 Adopted Budget	% Chg Budget '24 to '25
<b>Expenditures</b>									
100-1900-52120	Professional Fees - General Legal	\$ 58,437	\$ 8,801	\$ 34,901	\$ 80,000	\$ 80,000	85,000	\$ 85,000	6.3%
100-1900-52125	Professional Fees - Court Legal	25,095	36,260	15,781	31,561	25,000	30,000	30,000	20.0%
100-1900-52140	Professional Fees - IT services	36,320	85,050	47,851	106,050	106,050	113,898	113,898	7.4%
100-1900-52150	Professional Fees - Assessor	55,200	55,120	44,160	55,200	55,200	55,200	55,200	0.0%
100-1900-52190	Professional Fees - Insurance	25,447	26,775	13,388	29,325	29,325	-	-	-100.0%
100-1900-51325	Flex Administrative Fees	3,044	3,092	1,556	3,800	3,800	3,952	3,952	4.0%
100-1900-51340	Retiree Health Insurance	1,520	-	(1,766)	-	-	-	-	0.0%
100-1900-51355	Employee Assistance Program	1,950	1,950	1,950	2,000	2,000	2,000	2,000	0.0%
100-1900-52200.55-00	Electric - Village Hall	8,709	11,356	5,194	12,000	12,000	12,480	12,480	4.0%
100-1900-52200.77-00	Electric - Village Center	11,649	10,724	4,181	12,500	12,500	13,000	13,000	4.0%
100-1900-52210.55-00	Gas - Village Hall	7,903	7,065	3,840	9,500	9,500	9,880	9,880	4.0%
100-1900-52210.77-00	Gas - Village Center	5,121	3,450	1,529	5,000	5,000	5,200	5,200	4.0%
100-1900-52220.55-00	Water - Village Hall	4,957	6,455	1,415	2,830	2,000	2,943	2,943	47.2%
100-1900-52220.77-00	Water - Village Center	838	879	482	1,000	1,000	1,040	1,040	4.0%
100-1900-52230.55-00	Phone / Internet - Village Hall	6,356	10,927	6,242	12,484	7,000	12,608	12,608	80.1%
100-1900-52230.77-00	Phone / Internet - Village Center	522	1,785	1,421	2,842	1,800	2,870	2,870	59.5%
100-1900-52330	Health Dept. - Abatement	2,400	2,400	1,200	2,400	2,400	2,496	2,496	4.0%
100-1900-52900.55-00	Cleaning and Pest Control - VH	13,924	15,258	7,545	15,091	14,000	14,560	14,560	4.0%
100-1900-52900.77-00	Cleaning and Pest Control - VC	6,599	6,489	4,422	10,600	10,600	11,024	11,024	4.0%
100-1900-52990	Network Service Contract fees *	27,624	29,581	30,407	44,005	44,005	57,530	57,530	30.7%
100-1900-53100.55-00	Bldg. maint. / supplies - VH	1,006	1,319	679	3,000	4,000	3,000	3,000	-25.0%
100-1900-53100.77-00	Bldg. maint. / supplies - VC	1,088	1,140	484	2,000	3,100	2,500	2,500	-19.4%
100-1900-53120	Copier costs - Village Hall	9,522	9,214	5,826	11,652	9,500	12,118	12,118	27.6%
100-1900-53130	Postage meter costs - VH	4,874	5,202	2,120	7,500	7,500	7,800	7,800	4.0%
100-1900-53150	Job Posting/Testing/Hiring	17,126	24,544	939	5,000	5,000	3,000	3,000	-40.0%
100-1900-55100	General liab. & prop. insurance	34,819	50,609	22,694	45,388	45,000	49,927	49,927	10.9%
100-1900-57900	Expenditure Charged to Others	(7,355)	(8,184)	-	-	-	-	-	0.0%
Total Other Gen Admin Expenditures		\$ 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**

<b>100-1900-52120</b>	<b>Professional Fees - General Legal</b>	
Village attorney - General services	\$ 70,000	40 hours per month
Other Misc Legal	<u>15,000</u>	
Total for account	<u>85,000</u>	
<b>100-1900-52125</b>	<b>Professional Fees - Court Legal</b>	
Village attorney - Court services	<u>30,000</u>	16 hours per month
Total for account	<u>30,000</u>	
<b>100-1900-52190</b>	<b>Professional Fees - Insurance</b>	
R&R Professional Fees	27,980	
"Alex" Benefits Analytics	1,850	
R&R Employee Navigator	<u>700</u>	
Total for account	<u>30,530</u>	
<b>100-1900-52990</b>	<b>Network Service Contract fees</b>	
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	2022 Actual	2023 Actual	YTD 6/30/24	2024 Projected	2024 Adopted Budget	2025 Proposed Budget	2025 Adopted Budget	% Chg Budget '24 to '25
<b>Revenues</b>									
100-2100-45200	Parking Fines - current	470,436	502,093	248,689	\$ 390,000	\$ 390,000	\$ 450,000	\$ 450,000	15.4%
100-2100-45290	Parking Fines - TRIP	9,805	(80)	3,126	-	-	4,000	4,000	0.0%
100-2100-46200	False Alarm Fees	2,713	3,752	2,450	4,000	4,000	4,000	4,000	0.0%
100-2100-46336	On-Street Parking	268,644	319,311	182,879	240,000	240,000	320,000	320,000	33.3%
100-2100-43550	Enforcement Grants	22,271	22,861	14,872	-	-	-	-	0.0%
100-2100-43560	Training Grants	8,840	3,680	-	-	-	-	-	0.0%
100-2100-43590	Other Grants	1,000	-	-	-	-	-	-	0.0%
100-2100-46900	Community Event Fees	3,037	-	-	-	-	-	-	0.0%
100-2100-48900	Miscellaneous Revenue	7,280	15,084	465	4,500	4,500	2,500	2,500	-44.4%
Total Police Revenues		\$ 794,026	\$ 866,700	\$ 452,482	\$ 638,500	\$ 638,500	\$ 780,500	\$ 780,500	22.2%
<b>Expenditures</b>									
100-2100-51100	Salaries and Wages	\$ 2,077,517	\$ 2,184,117	\$ 1,069,030	\$ 2,334,534	\$ 2,261,870	\$ 2,435,680	\$ 2,435,680	7.7%
100-2100-51110	Civilian Salaries	194,307	199,709	99,096	209,434	204,878	225,444	225,444	10.0%
100-2100-51130	Holiday Pay	78,994	93,865	20,913	83,451	82,400	84,590	84,590	2.7%
	Summary Overtime	145,050	105,345	46,722	79,963	77,250	82,991	82,991	7.4%
100-2100-51300	Health Insurance	460,508	452,856	238,621	440,193	482,724	454,620	454,620	-5.8%
100-2100-51305	Dental & other benefits	23,454	25,160	12,866	25,348	24,600	25,541	25,541	3.8%
100-2100-51310	Social Security and Medicare	186,645	193,027	92,402	207,117	200,284	216,393	216,393	8.0%
100-2100-51315	Wisconsin Retirement System	289,491	323,940	169,588	371,660	360,985	387,829	387,829	7.4%
100-2100-51330	Uniform Expense *	30,848	21,501	7,931	22,070	22,070	18,625	18,625	-15.6%
100-2100-51335	Union Insurance Trust	2,340	2,172	1,104	2,400	2,400	2,496	2,496	4.0%
100-2100-51340	Retiree Health Contribution	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)	0	-	-	-	-	-	-	0.0%
100-2100-51900	Professional Education *	15,689	25,968	11,494	25,100	25,100	-	-	-100.0%
100-2100-52200	Electric	22,174	26,420	10,422	28,000	28,000	29,120	29,120	4.0%
100-2100-52210	Gas	15,386	15,503	6,504	18,000	18,000	18,720	18,720	4.0%
100-2100-52220	Water	2,154	2,271	1,397	2,795	2,100	2,906	2,906	38.4%
100-2100-52230	Phone and Internet *	13,295	17,327	8,590	17,179	15,000	17,500	17,500	16.7%
100-2100-52300	Other Intergov'tal pymts	4,857	3,540	1,368	8,000	8,000	8,320	8,320	4.0%
100-2100-52900	Cleaning and Pest Control *	17,165	17,653	8,861	18,700	18,700	19,600	19,600	4.8%
100-2100-52910	Software Purch/Maint *	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 *	44,876	49,170	43,999	52,200	52,200	54,500	54,500	4.4%
100-2100-53100	Bldg. / Office Supplies	7,181	6,990	2,157	12,000	12,000	12,480	12,480	4.0%
100-2100-53120	Copy & Print Costs	3,780	4,756	2,242	5,000	5,000	5,200	5,200	4.0%
100-2100-53130	Postage Costs	2,730	3,253	2,234	4,500	4,500	4,680	4,680	4.0%
100-2100-53200	Memberships & Subscriptions *	1,537	1,885	1,145	2,290	1,775	1,895	1,895	6.8%
100-2100-53300	Repairs and Maintenance	95	-	-	2,000	2,000	2,080	2,080	4.0%
100-2100-53400	Vehicle Maintenance	18,125	31,109	10,958	21,916	15,000	22,793	22,793	52.0%
100-2100-53410	Fuel *	37,659	33,149	13,616	41,250	41,250	41,250	41,250	0.0%
100-2100-53420	Radio Expense *	9,969	10,123	-	12,664	12,664	13,550	13,550	7.0%
100-2100-53500	Dept/Program Supplies *	22,659	23,310	4,125	24,900	24,900	24,900	24,900	0.0%
100-2100-55100	Liability & Property Insurance	49,659	52,145	35,594	51,500	51,500	53,560	53,560	4.0%
100-2100-55110	Workers Comp	64,498	72,534	40,907	81,814	80,000	88,000	88,000	10.0%
100-2100-56130	Furniture / Office equipment	5,566	2,189	1,178	2,500	2,500	2,600	2,600	4.0%
100-2100-56140	Officer Equipment / repair *	15,658	20,146	4,341	9,600	9,600	9,600	9,600	0.0%
100-2100-57900	Expenditures Charged to Others	(24,272)	(24,271)	-	-	-	-	-	0.0%
Total Police Department Expenditures		\$ 3,975,311	\$ 4,144,471	\$ 2,053,292	\$ 4,475,106	\$ 4,294,245	\$ 4,555,806	\$ 4,555,806	6.1%

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

(continued)

<b><u>100-2100-51330</u></b>	<b><u>Uniforms</u></b>		<b><u>100-2100-52900</u></b>	<b><u>Cleaning contracts</u></b>	
Replacement Uniform parts	1,000		Building pest management fees (contract increase)		1,500.00
Detectives/plain clothes 2@\$1370	3,425		Floor / mat maintenance		1,700
Officers 20@\$635	12,700		Per contract agreement (\$1,200 / month)		14,400
CSO and bike uniforms	<u>1,500</u>		Building Cleaning		<u>2,000</u>
Total for account	<u>\$ 18,625</u>		Total for account		<u>\$ 19,600</u>
<b><u>100-2100-51900</u></b>					
	<b><u>Professional education</u></b>		<b><u>100-2100-52910</u></b>	<b><u>Software contracts/maint/purchases</u></b>	
Leadership Training	\$ 3,000		Lexis Nexus - Accurint contract fee		2,400
Career Development	\$ 5,000		AXON replacement/repairs		2,000
Specialized Training (CIT/FIP/IDC)	\$ 2,500		Deer Creek Document & EWS		1,000
Chief's Training/Conferences	\$ 6,000		Pace Scheduling software		2,600
Incidental Training Expenses (mileage/lodging)	<u>\$ 3,500</u>		Lexipol Policy Manual		4,400
Total for account	<u>\$ 20,000</u>		TIME System - support/billing		2,000
			AXON Body/Squad Camera Contract		34,500
			Soft/Hardware Maint./Supp (Adobe/ATS/LiveScan/Microsoft)		6,245
			Fire Alarm Expenses		2,250
<b><u>100-2100-52230</u></b>	<b><u>Phone and internet</u></b>		Axon Taser Contract 5-year contract was updated in July. 11K per year (4 y		<u>11,400</u>
Cellular phones in squad cars / air cards (T Mobile Increase Rate:	\$ 6,500		Total for account		<u>\$ 68,795</u>
Land Line / internet costs	\$ 7,000				
Data transmission lines @ P.D.	\$ 2,000		<b><u>100-2100-52990</u></b>	<b><u>Other Service Contract fees</u></b>	
Misc. phone repairs expected/replace damaged cell phone	<u>\$ 2,000</u>		AIMS - EDC Software fees (90%)		45,500
Total for account	<u>\$ 17,500</u>		Officer Wellness		<u>9,000</u>
			Total for account		<u>\$ 54,500</u>

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

<u>100-2100-53200</u> <u>Memberships / subscriptions</u>		<u>100-2100-53500</u> <u>Dept/Program supplies</u>	
FBI-LEEDA (2)	\$ 100	Firearms/Range Supplies	\$ 8,000
IACP (3)	360	Evidence Collection & Processing Supplies (envelopes/boxes/drug test	3,500
MCLEEA (1)	135	Community Engagement (NNO & Volunteer supplies)	2,400
WI Assn. for Identification (2)	100	Crime prevention materials (Pamphlets/Cones/Pedestrian Signs)	2,000
WCPA (4)	500	Oper. Expen. (Tows/Batts./Citation Paper/Prisoner supplies/biohazard s	5,000
FBI-NA (1)	120	Police Supplies (Intoximeter/Gloves/Squad tools/OWI kits)	4,000
WI. Traffic Safety Officer's Association (2)	60	Total for account	\$ 24,900
Other subscriptions	520		
Total for account	\$ 1,895	<u>100-2100-56140</u> <u>Officer Equipment / repair</u>	
		Ballistic Vests 6@800	\$ 4,800
<u>100-2100-53410</u> <u>Fuel cost</u>		Narcan	800
11,000 gallons @ \$3.75/gal		Equipment Replacement/Repairs	4,000
Total for account	\$ 41,250	Total for account	\$ 9,600
<u>100-2100-53420</u> <u>Radio expense</u>			
Misc. repairs to existing radios			
Milw. Co. radio Fee \$19 per (42 radios)			
Total for account	\$ 13,550		

**2025 Budget**

**General Fund Revenues and Expenditures  
Planning and Development Department - 2400**

Account Number	Account Name	2022 Actual	2023 Actual	YTD 6/30/24	2024 Projected	2024 Adopted Budget	2025 Proposed Budget	2025 Adopted Budget	% Chg Budget '24 to '25
<b>Revenues</b>									
100-2400-44310	Building Permits	\$ 191,229	\$ 163,939	\$ 71,328	\$ 160,000	\$ 160,000	\$ 161,600	\$ 161,600	1.0%
100-2400-44320	Electrical Permits	49,609	43,580	18,395	45,000	45,000	45,450	45,450	1.0%
100-2400-44330	Plumbing Permits	34,098	32,350	11,600	35,000	35,000	35,350	35,350	1.0%
100-2400-44340	HVAC Permits	26,080	26,625	9,440	27,500	27,500	27,775	27,775	1.0%
100-2400-44350	Other various permits	42,165	38,805	24,547	40,000	40,000	40,400	40,400	1.0%
100-2400-44370	Reinspection Fees	2,630	2,240	640	2,500	2,500	2,525	2,525	1.0%
100-2400-44400	Code Enforcement - PE	12,618	18,714	7,875	15,000	15,000	15,150	15,150	1.0%
100-2400-46435	Delq Prop (grass/weeds)	250	629	250	250	250	253	253	1.0%
100-2400-48900	Miscellaneous Revenue	13,665	15,145	12,289	15,000	15,000	15,150	15,150	1.0%
Total Planning and Development Revenues		\$ 372,344	\$ 342,027	\$ 156,364	\$ 340,250	\$ 340,250	\$ 343,653	\$ 343,653	1.0%
<b>Expenditures</b>									
100-2400-51100	Salaries and Wages	\$ 263,321	\$ 274,267	\$ 135,418	283,983	\$ 282,005	\$ 320,739	\$ 320,739	13.7%
100-2400-51120	Contracted Inspectors	3,520	\$ 2,530	2,525	5,050	3,500	5,252	5,252	50.1%
100-2400-51300	Health Insurance	43,817	\$ 51,930	34,767	72,891	49,500	25,612	25,612	-48.3%
100-2400-51305	Dental & other benefits	3,371	\$ 3,541	1,635	3,541	3,675	3,579	3,579	-2.6%
100-2400-51310	Social Security and Medicare	20,326	\$ 20,925	10,081	21,725	21,630	24,536	24,536	13.4%
100-2400-51315	Wisconsin Retirement System	17,170	\$ 18,697	9,365	19,594	20,107	22,131	22,131	10.1%
100-2400-51900	Professional Education *	2,632	\$ 3,237	2,027	3,500	3,500	3,500	3,500	0.0%
100-2400-52230	Phone and Internet *	1,429	\$ 1,342	780	1,800	1,800	1,600	1,600	-11.1%
100-2400-52910	Software Purch/Maint *	3,106	\$ 3,903	8,651	5,025	5,025	10,000	10,000	99.0%
100-2400-52930	Credit Card Fees	4,479	\$ 4,433	1,994	4,200	4,200	4,368	4,368	4.0%
100-2400-52990	Other service contract fees	383	\$ 1,073	150	500	500	520	520	4.0%
100-2400-53100	Office Supplies	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	2,175	\$ 2,310	1,389	2,778	2,100	2,890	2,890	37.6%
100-2400-53200	Memberships & Subscriptions *	958	\$ 1,346	1,044	1,330	1,330	1,400	1,400	5.3%
100-2400-53400	Vehicle Maintenance	325	\$ 1,799	-	1,200	1,200	1,248	1,248	4.0%
100-2400-53410	Fuel *	804	\$ 621	244	750	750	750	750	0.0%
100-2400-55110	Workers Comp	6,832	\$ 8,041	4,539	7,000	7,000	7,280	7,280	4.0%
100-2400-57900	Expenditures Charged to Others	(2,550)	(2,550)	-	-	-	-	-	0.0%
Total Planning and Dev. Expenditures		\$ 374,158	\$ 398,020	\$ 214,931	\$ 436,467	\$ 409,422	\$ 437,068	\$ 437,068	6.8%

\* See also - detail sheets

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

<b><u>100-2400-51900</u></b>	<b><u>Professional education</u></b>	
	Building Inspector continuing education conferences	500
	Planning continuing education (national & state)	2,500
	Code Enforcement conference	-
	Misc. workshops/webinars/manuals	<u>500</u>
	Total for account	<b>3,500</b>

<b><u>100-2400-52230</u></b>	<b><u>Phone and internet</u></b>	
	wireless VERIZON (2 data)	1,000
	inspector cell phone reimbursements (2)	<u>600</u>
	Total for account	<b>1,600</b>

<b><u>100-2400-52910</u></b>	<b><u>Software contracts / maint</u></b>	
	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	<b>10,000</b>

<b><u>100-2400-53200</u></b>	<b><u>Memberships / subscriptions</u></b>	
	Misc Codes/Manuals	320
	American Planning Association/AICP/Wis. Chapter	600
	Congress for the New Urbanism	125
	International Commercial Code Membership	145
	Building Inspector Association(\$50, \$40)	90
	Certifications (2025)	<u>120</u>
	Total for account	<b>1,400</b>

<b><u>100-2400-53410</u></b>	<b><u>Fuel and Oil</u></b>	
	200 gallons @ \$3.75 per gallon	<u>750</u>
	Total for account	<b>750</b>

**2025 Budget**

**General Fund Revenues and Expenditures  
Other Public Safety - 2900**

Account Number	Account Name	2022 Actual	2023 Actual	YTD 6/30/24	2024 Projected	2024 Adopted Budget	2025 Proposed Budget	2025 Adopted Budget	% Chg Budget '24 to '25
<b>Revenues</b>									
100-2900-43420	Fire Insurance	\$ 74,406	\$ 83,393	\$ -	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	0.0%
100-2900-47300	School - Crossing Guards	37,791	\$ 49,717	34,500	67,500	67,500	\$ 69,755	69,755	3.3%
100-2900-48200	Facilities charges - NSHD	16,750	17,085	-	17,200	5,500	-	-	-100.0%
Total Other Public Safety Revenues		<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>
<b>Expenditures</b>									
100-2900-51355	Other Benefits (retiree's)	\$ 20,017	\$ 21,024	\$ 10,512	\$ 21,054	\$ 21,054	21,024	\$ 21,024	-0.1%
100-2900-52300	Dispatch Services *	436,904	450,361	243,152	455,407	455,407	469,055	469,055	3.0%
100-2900-52310	North Shore Fire *	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 *	124,115	121,283	54,106	113,634	113,634	111,480	111,480	-1.9%
100-2900-52990	Crossing Guards*	75,582	99,433	69,000	137,999	135,000	139,511	139,511	3.3%
100-2900-52995	Atwater Beach Lifeguards	31,187	23,719	10,832	30,000	30,000	31,200	31,200	4.0%
Total Other Public Safety Expenditures		<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>	<i>* 2023 for comparison purposes only</i>
<b>100-2900-52300 - Bayside Communications</b>				
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%			
<b>100-2900-52310 - North Shore Fire Department</b>				
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%			
<b>100-2900-52330 - NSHD (Health Department)</b>				
Total Budget	544,603	556,029	548,228	
Municipal share	20.47%	20.47%	25.02%	
Municipal cost	111,480	113,634	137,161	
<b>100-2900-52990 - Crossing Guards</b>				
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	
<b>100-2900-52995 - Atwater Beach Lifeguards</b>				
Lifeguard services at the beach	31,200	30,000	30,000	
Cleaning services - Facilities	-	-	-	
Total for account	31,200	30,000	30,000	

2025 Budget

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

Account Number	Account Name	2022 Actual	2023 Actual	YTD 06/30/2024	2024 Projected	2024 Adopted Budget	2025 Proposed Budget	2025 Adopted Budget	% Chg Budget '24 to '25
<b>Revenues</b>									
100-3100-43530	State Transportation Aids	\$ 841,518	\$ 869,698	\$ 431,770	\$ 864,000	\$ 870,000	\$ 873,000	873,000	0.3%
100-3100-43540	Recycling Grant	52,759	52,785	52,862	53,000	52,800	-	-	-100.0%
100-3100-46430	Special Collection Fees	18,559	18,121	9,084	16,000	16,000	16,000	16,000	0.0%
100-3100-46431	Disposal Fee	18,278	17,698	10,249	18,000	17,500	17,500	17,500	0.0%
100-3100-46433	Kart / Recycling Bin Sales	1,300	911	905	1,000	1,100	1,100	1,100	0.0%
100-3100-46434	Snow Removal Charges	-	347	133	133	-	-	-	0.0%
100-3100-46436	Damages To Property	18,052	55,579	17,927	17,927	-	-	-	0.0%
100-3100-4900	Community Event Fees	1,040	-	-	-	-	-	-	-
100-3100-47300	Charges for Service - School	21,687	22,140	11,091	22,000	24,890	22,000	22,000	-11.6%
100-3100-47310	Charges for Service - Whitefish	238,480	250,838	124,548	250,000	254,189	250,000	250,000	-1.6%
100-3100-48200	Rental Income	46,769	43,709	22,510	45,000	45,448	45,000	45,000	-1.0%
100-3100-48900	Miscellaneous Revenue	39,598	34,059	8,373	10,000	10,000	10,000	10,000	0.0%
Total Public Works Revenues		\$ 1,298,040	\$ 1,365,885	\$ 689,452	\$ 1,297,060	\$ 1,291,927	\$ 1,234,600	\$ 1,234,600	-4.4%
<b>Expenditures</b>									
<i>Administration</i>									
100-3100-51100	Salaries and Wages	\$ 122,321	\$ 132,603	\$ 60,030	\$ 122,367	\$ 136,990	\$ 134,433	\$ 134,433	-1.9%
100-3100-51140	Auto Allowance	1,800	1,800	900	1,800	1,800	1,800	1,800	0.0%
100-3100-51300	Health Insurance	18,253	26,300	15,426	7,777	26,001	8,559	8,559	-67.1%
100-3100-51305	Dental & other benefits	1,671	1,879	909	1,310	1,600	1,338	1,338	-16.4%
100-3100-51310	Social Security and Medicare	9,504	10,445	4,691	9,361	11,000	10,284	10,284	-6.5%
100-3100-51315	Wisconsin Retirement System	8,012	9,118	4,192	8,444	9,500	9,276	9,276	-2.4%
100-3100-51330	Uniform Expense *	5,456	5,092	2,969	6,000	5,775	5,775	5,775	0.0%
100-3100-51340	Retiree Health Contribution	36,968	15,671	2,359	37,000	36,600	36,600	36,600	0.0%
100-3100-51900	Professional Education *	510	1,390	1,492	3,000	1,700	1,700	1,700	0.0%
100-3100-52110	Professional Fees - Eng. Misc.	15,271	5,369	2,027	15,000	15,000	15,600	15,600	4.0%
100-3100-52230	Phone and Internet *	9,015	9,843	5,019	10,000	9,000	7,192	7,192	-20.1%
100-3100-52910	Software Purch/Maint	814	2,053	10,509	21,000	3,000	5,000	5,000	66.7%
100-3100-53100	Office / Bldg Supplies	2,160	2,097	769	3,000	2,900	3,120	3,120	7.6%
100-3100-53120	Copy & Print Costs	984	1,032	337	1,000	1,000	1,040	1,040	4.0%
100-3100-53130	Postage / Mailing Costs	661	385	274	1,000	600	1,040	1,040	73.3%
100-3100-53200	Memberships & Subscriptions *	800	924	100	1,000	1,030	630	630	-38.8%
100-3100-54150	Safety Expenses *	5,422	6,770	2,173	6,000	6,100	6,000	6,000	-1.6%
100-3100-54450	Property Damages - reimbursal	33,609	33,360	18,927	38,000	-	-	-	0.0%
100-3100-55100	Liability & Property Insurance	35,714	38,936	20,632	41,000	39,000	42,640	42,640	9.3%
100-3100-55110	Workers Comp / Unemploymer	45,458	51,602	33,787	68,000	53,000	12,888	12,888	-75.7%
100-3100-56130	Tools / equipment	6,802	2,098	-	15,000	15,000	15,600	15,600	4.0%
Total Administration Expenditures		361,205	358,767	187,522	294,691	376,596	320,514	320,514	-14.9%
<i>Building Maintenance</i>									
100-3230-51100	Salaries and Wages	\$ 112,503	\$ 111,578	\$ 61,761	\$ 144,664	\$ 127,720	\$ 155,774	\$ 155,774	22.0%
100-3230-51200	Overtime Wages	1,411	5,083	1,630	7,233	4,200	7,789	7,789	85.5%
100-3230-51300	Health Insurance	35,011	36,397	21,060	40,751	42,448	41,534	41,534	-2.2%
100-3230-51305	Dental & other benefits	936	1,001	580	1,213	1,200	1,227	1,227	2.3%
100-3230-51310	Social Security and Medicare	8,113	8,287	4,499	11,620	9,000	12,512	12,512	39.0%
100-3230-51315	Wisconsin Retirement System	7,399	7,926	4,366	10,481	9,225	11,286	11,286	22.3%
100-3230-53350	Outsourced repairs/services	67,836	83,812	36,122	72,000	51,700	74,880	74,880	44.8%
100-3230-53500	Dept/Program Supplies *	36,531	26,281	25,709	51,000	46,200	51,000	51,000	10.4%
100-3230-54160	Hubbard Lodge/ River Club *	2,967	2,457	3,814	5,600	2,460	3,500	3,500	42.3%
100-3230-57900	Expenditures Charged to Other	(17,044)	(17,381)	-	(16,500)	(16,500)	(16,500)	(16,500)	0.0%
Total Building Maintenance Expenditures		\$ 255,663	\$ 265,441	\$ 159,542	\$ 328,062	\$ 277,653	\$ 343,002	\$ 343,002	23.5%

2025 Budget

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

Account Number	Account Name	2022 Actual	2023 Actual	YTD 06/30/2024	2024 Projected	2024 Adopted Budget	2025 Proposed Budget	2025 Adopted Budget	% Chg Budget '24 to '25
<i>Municipal Garage</i>									
100-3300-51100	Salaries and Wages	\$ 86,917	\$ 102,246	\$ 39,402	\$ 96,295	\$ 100,822	\$ 99,671	\$ 99,671	-1.1%
100-3300-51170	Tool Allowance	1,176	900	150	900	900	900	900	0.0%
100-3300-51200	Overtime Wages	-	-	-	607	-	644	644	0.0%
100-3300-51300	Health Insurance	7,677	25,193	6,519	36,127	10,014	37,233	37,233	271.8%
100-3300-51305	Dental & other benefits	1,072	1,011	431	1,127	1,253	1,138	1,138	-9.2%
100-3300-51310	Social Security and Medicare	6,876	7,563	2,948	7,413	7,869	7,674	7,674	-2.5%
100-3300-51315	Wisconsin Retirement System	5,588	6,956	2,582	6,620	7,150	6,851	6,851	-4.2%
100-3300-52200	Electric	18,931	25,815	10,327	26,000	26,000	26,780	26,780	3.0%
100-3300-52210	Gas	10,161	9,179	4,687	13,000	13,000	13,390	13,390	3.0%
100-3300-52220	Water	1,270	2,445	1,685	3,000	3,000	3,090	3,090	3.0%
100-3300-53350	Outsourced repairs	61,709	82,683	29,048	58,000	50,000	60,320	60,320	20.6%
100-3300-53400	Vehicle Maintenance parts *	71,492	82,574	44,531	90,000	90,000	90,000	90,000	0.0%
100-3300-53410	Fuel and Oil *	158,480	135,056	60,073	134,000	164,140	160,640	160,640	-2.1%
100-3300-57900	Exp. Charged To Others - Fuel	(58,934)	(50,280)	(23,500)	(47,000)	(72,640)	(63,000)	(63,000)	-13.3%
100-3300-57910	Exp. Charged To Others - Parts	(33,910)	(46,849)	(21,751)	(44,000)	(51,000)	(51,000)	(51,000)	0.0%
100-3300-57920	Exp. Charged To Others - Utiliti	(24,583)	(9,360)	-	20,000	(20,000)	(20,000)	(20,000)	0.0%
Total Municipal Garage Expenditures		313,922	375,132	157,131	402,088	330,507	374,331	374,331	13.3%
<i>Street &amp; Alley</i>									
100-3410-51100	Salaries and Wages	\$ 42,146	\$ 50,701	\$ 18,507	\$ 54,772	\$ 54,693	\$ 57,965	57,965	6.0%
100-3410-51120	Community Event Wages	10,087	6,760	3,689	10,000	10,000	-	-	-100.0%
100-3410-51200	Overtime Wages	258	166	29	1,926	500	2,043	2,043	308.6%
100-3410-51300	Health Insurance	19,613	18,371	9,189	15,618	20,515	16,620	16,620	-19.0%
100-3410-51305	Dental & other benefits	678	644	286	698	800	727	727	-9.1%
100-3410-51310	Social Security and Medicare	3,792	4,226	1,591	4,337	4,900	4,591	4,591	-6.3%
100-3410-51315	Wisconsin Retirement System	3,290	3,844	1,465	3,700	4,400	3,917	3,917	-11.0%
100-3410-53500	Supplies - Street / Alley *	5,574	5,775	3,034	10,000	10,000	10,000	10,000	0.0%
100-3410-53510	Supplies - Signage *	4,862	4,101	2,633	5,300	5,500	5,500	5,500	0.0%
100-3410-53540	Contracted Street Maintenance	51,050	18,225	16,429	50,000	50,000	50,000	50,000	0.0%
100-3410-53550	Contracted Street Marking	19,421	51,123	16,716	24,300	25,000	25,750	25,750	3.0%
Total Street & Alley Expenditures		\$ 160,771	\$ 163,935	\$ 73,568	\$ 180,652	\$ 186,308	\$ 177,112	\$ 177,112	-4.9%
<i>Street Lighting / Traffic Devices</i>									
100-3430-51100	Salaries and Wages	\$ 34,007	\$ 55,144	\$ 38,587	\$ 62,021	\$ 63,690	\$ 65,636	\$ 65,636	3.1%
100-3430-51120	Contracted Electrician Services	74,759	-	-	-	-	-	-	0.0%
100-3430-51200	Overtime Wages	931	171	116	2,181	2,500	2,313	2,313	-7.5%
100-3430-51300	Health Insurance	3,459	8,842	6,784	17,685	17,827	18,819	18,819	5.6%
100-3430-51305	Dental & other benefits	186	461	330	790	700	824	824	17.6%
100-3430-51310	Social Security and Medicare	2,632	4,077	2,860	4,911	4,400	5,198	5,198	18.1%
100-3430-51315	Wisconsin Retirement System	2,275	3,763	2,670	4,190	3,800	4,435	4,435	16.7%
100-3430-52200.01-	Electric -street lighting (01-00)	83,321	97,948	38,325	92,000	92,000	95,680	95,680	4.0%
100-3430-52200.02-	Electric - traffic devices (02-00)	14,431	16,255	7,173	17,000	16,500	17,160	17,160	4.0%
100-3430-53500	Supplies - street lighting *	33,025	28,363	7,572	25,000	25,000	25,245	25,245	1.0%
100-3430-53510	Supplies - traffic devices *	8,288	13,116	4,132	8,000	6,000	6,000	6,000	0.0%
Total Street Lighting Expenditures		\$ 257,314	\$ 228,139	\$ 108,549	\$ 233,778	\$ 232,416	\$ 241,310	\$ 241,310	3.8%
<i>Winter Maintenance</i>									
100-3460-51100	Salaries and Wages	\$ 21,738	\$ 43,980	\$ 31,902	\$ 45,099	\$ 55,723	\$ 47,727	\$ 47,727	-14.3%
100-3460-51200	Overtime Wages	7,596	8,720	3,145	1,586	20,500	1,682	1,682	-91.8%
100-3460-51300	Health Insurance	7,075	14,334	10,480	12,860	22,000	13,684	13,684	-37.8%
100-3460-51305	Dental & other benefits	294	550	375	575	1,000	599	599	-40.1%
100-3460-51310	Social Security and Medicare	2,194	3,876	2,520	3,571	5,800	3,780	3,780	-34.8%
100-3460-51315	Wisconsin Retirement System	1,901	3,581	2,418	3,047	5,200	3,225	3,225	-38.0%
100-3460-52990	Other Service contracts / fees *	-	-	-	-	-	-	-	0.0%
100-3460-53500	Dept/Program Supplies *	7,611	4,169	7,286	8,000	6,000	7,000	7,000	16.7%
100-3460-53520	Salt Contract *	24,063	25,372	31,459	31,459	42,960	34,810	34,810	-19.0%
100-3460-57900	Expenditures Charged To Othe	(3,624)	(5,182)	-	(7,500)	(7,500)	(7,500)	(7,500)	0.0%
Total Winter Maintenance Expenditures		\$ 68,848	\$ 99,400	\$ 89,585	\$ 98,696	\$ 151,683	\$ 105,007	\$ 105,007	-30.8%

2025 Budget

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

Account Number	Account Name	2022 Actual	2023 Actual	YTD 06/30/2024	2024 Projected	2024 Adopted Budget	2025 Proposed Budget	2025 Adopted Budget	% Chg Budget '24 to '25
<i>Refuse / Recycling Disposal</i>									
100-3510-51100	Salaries and Wages	\$ 124,879	\$ 134,044	\$ 73,974	\$ 139,080	\$ 123,806	\$ 147,186	\$ 147,186	18.9%
100-3510-51120	Special Collections & Sat Recycle	14,610	16,904	8,688	17,000	6,200	-	-	-100.0%
100-3510-51200	Overtime Wages	3,390	1,706	391	4,890	1,200	5,187	5,187	332.3%
100-3510-51300	Health Insurance	51,520	62,324	41,438	39,658	41,035	42,202	42,202	2.8%
100-3510-51305	Dental & other benefits	2,123	2,364	1,393	1,772	1,650	1,847	1,847	11.9%
100-3510-51310	Social Security and Medicare	10,293	10,716	5,799	11,014	9,900	11,657	11,657	17.7%
100-3510-51315	Wisconsin Retirement System	9,236	10,268	5,689	9,395	9,000	9,946	9,946	10.5%
100-3510-52950.03-	Disposal Contracts - refuse (03-00)	355,437	348,974	183,393	367,000	396,091	400,055	400,055	1.0%
100-3510-52950.04-	Disposal Contracts - recycling (04-	171,635	181,205	108,886	218,000	208,553	214,276	214,276	2.7%
100-3510-53500	Supplies - Refuse *	14,706	43,367	9,374	10,000	9,300	9,500	9,500	2.2%
100-3510-53510	Supplies - Recycling *	3,154	3,447	1,959	4,000	5,000	5,000	5,000	0.0%
100-3510-57900	Expenditures Charged To Othe	(4,188)	-	-	-	(9,945)	-	-	-100.0%
Total Refuse / Recycling Disposal Expenditures		\$ 756,795	\$ 815,320	\$ 440,985	\$ 821,811	\$ 801,790	\$ 846,854	\$ 846,854	5.6%
<i>Yard Waste</i>									
100-3530-51100	Salaries and Wages	\$ 46,388	\$ 55,812	\$ 20,269	\$ 72,450	\$ 44,084	\$ 76,672	\$ 76,672	73.9%
100-3530-51120	Contracted Labor (leaf)	-	-	-	-	-	-	-	0.0%
100-3530-51200	Overtime Wages	-	47	-	2,548	1,000	2,702	2,702	170.2%
100-3530-51300	Health Insurance	18,232	22,597	8,682	20,659	14,126	21,984	21,984	55.6%
100-3530-51305	Dental & other benefits	709	838	293	923	600	962	962	60.3%
100-3530-51310	Social Security and Medicare	3,281	3,866	1,408	5,737	3,500	6,072	6,072	73.5%
100-3530-51315	Wisconsin Retirement System	2,984	3,689	1,375	4,894	3,100	5,181	5,181	67.1%
100-3530-52950.05-	Disposal Contracts - Yard Waste (	38,268	42,320	16,685	50,000	50,100	52,094	52,094	4.0%
100-3530-53500	Dept/Program Supplies	1,269	2,929	270	2,000	2,450	4,950	4,950	102.0%
100-3530-57900	Expenditures Charged To Othe	(10,699)	-	-	-	(13,151)	(9,945)	(9,945)	-24.4%
Total Yard Waste/Leaf Collection Expenditures		\$ 100,432	\$ 132,098	\$ 48,983	\$ 159,211	\$ 105,808	\$ 160,672	\$ 160,672	51.9%
<i>Forestry</i>									
100-3610-51100	Salaries and Wages	\$ 155,671	\$ 155,238	\$ 98,828	\$ 172,626	\$ 169,950	\$ 182,686	\$ 182,686	7.5%
100-3610-51200	Overtime Wages	231	180	225	6,070	1,000	6,438	6,438	543.8%
100-3610-51300	Health Insurance	52,088	50,320	43,185	49,224	54,657	52,380	52,380	-4.2%
100-3610-51305	Dental & other benefits	1,851	1,727	1,288	2,200	2,100	2,292	2,292	9.1%
100-3610-51310	Social Security and Medicare	11,200	11,202	7,042	13,670	13,000	14,468	14,468	11.3%
100-3610-51315	Wisconsin Retirement System	9,612	9,770	6,631	11,662	11,600	12,345	12,345	6.4%
100-3610-52940	Landscaping Contracts (Median:	19,858	20,865	8,942	24,000	24,000	24,720	24,720	3.0%
100-3610-53500	Dept/Program Supplies *	9,470	9,387	11,729	13,500	13,500	14,000	14,000	3.7%
100-3610-53510	EAB Treatment Supplies	19,860	11,731	12,181	12,302	25,300	15,000	15,000	100.0%
100-3610-53515	Forestry Plantings (Trees) *	14,268	14,213	12,065	12,065	15,000	15,000	15,000	100.0%
Total Forestry Expenditures		\$ 294,109	\$ 284,633	\$ 202,117	\$ 317,318	\$ 330,107	\$ 339,330	\$ 339,330	2.8%
<i>Parks &amp; Beautification</i>									
100-3620-51100	Salaries and Wages	\$ 88,992	\$ 90,496	\$ 38,367	\$ 98,549	\$ 91,258	\$ 103,308	\$ 103,308	13.2%
100-3620-51200	Overtime Wages	269	1,169	-	2,240	1,000	2,376	2,376	137.6%
100-3620-51300	Health Insurance	7,657	7,121	3,486	18,166	13,797	19,331	19,331	40.1%
100-3620-51305	Dental & other benefits	376	352	163	812	550	846	846	53.8%
100-3620-51310	Social Security and Medicare	6,702	6,902	2,881	7,710	7,000	8,085	8,085	15.5%
100-3620-51315	Wisconsin Retirement System	3,288	3,535	1,610	4,304	3,100	4,556	4,556	47.0%
100-3620-52200	Electric	7,078	7,897	3,644	9,000	8,800	9,360	9,360	6.4%
100-3620-52210	Gas	249	211	81	350	350	364	364	4.0%
100-3620-52220	Water	29,509	29,267	9,418	24,000	24,000	24,960	24,960	4.0%
100-3620-52940	Landscaping Contracts (Turf)	15,106	31,929	17,156	48,000	48,000	63,700	63,700	32.7%
100-3620-53300	Repairs and Maintenance	2,293	849	39	750	2,500	800	800	-68.0%
100-3620-53500	Dept/Program Supplies *	12,486	10,738	4,564	12,000	12,000	19,600	19,600	63.3%
100-3620-53510	Landscaping / Plantings *	24,153	16,687	4,484	16,500	16,500	18,500	18,500	12.1%
Total Parks & Beautification Expenditures		\$ 198,158	\$ 207,153	\$ 85,893	\$ 242,382	\$ 228,855	\$ 275,786	\$ 275,786	20.5%
Total Public Works Expenditures		\$ 2,767,217	\$ 2,930,019	\$ 1,553,875	\$ 3,078,689	\$ 3,021,723	\$ 3,183,917	\$ 3,183,917	5.4%

\* See also - detail sheets

**2025 Budget**

**Expenditure Request Detail - Department of Public Works**

**Administration**

100-3100-51330	Uniform expenses		100-3100-53200	Memberships & subscriptions	
	Contract: 13 DPW emp @ \$425	5,525		Group APWA membership (PW share)	400
	Summer help reimbursements	<u>250</u>		ISA Membership	<u>230</u>
	Total for account	<u>5,775</u>		Total for account	<u>630</u>
100-3100-51900	Professional education		100-3100-54150	Safety expenses	
	APWA National Conference: Butschlick	-		WisDOT CDL Drug Testing (DPW only)	1,300
	State Forestry Conference (WAA)	750		APWA Supervisory Academy (Foremen)	800
	Various other seminars	<u>950</u>		Safety Training	2,750
	Total for account	<u>1,700</u>			
				CDL Reimbursements (DPW only)	400
100-3100-52230	Phone and internet			Medical cabinet and safety items	<u>750</u>
	DPW PTP Circuit (50%)	3,600		Total for account	<u>6,000</u>
	Land Line allocation (PRI) (25%)	1,500			
	Internet allocation (20%)	1,000			
	Ghost Train data costs	252			
	Cell phone (DPW only)	840			
		-			
	Total for account	<u>7,192</u>			
100-3100-52910	Software contract fees				
	streetlight, traffic signals and forestry application maintenance	2,000			
	25% GIS annual maintenance / support	<u>3,000</u>			
	Total for account	<u>5,000</u>			

2025 Budget

(continued)

Expenditure Request Detail - Department of Public Works

<u>Building Maintenance</u>		<u>Municipal Garage</u>	
100-3230-53500	Dept/Program supplies	100-3300-53400	Vehicle maintenance
	DPW cleaning and paper supplies		Vehicle parts / misc supplies
	3,500		76,500
	All other buildings supplies		Tires
	3,500		11,000
	Repairs & maintenance supplies		Welding gasses
	32,600		2,500
	Miscellaneous other supplies: all departments		Total for account
	10,000		90,000
	Building maintenance tools		
	1,400		
	Total for account		
	51,000	100-3300-53410	Fuel and oil
			DPW Diesel fuel 14,000 gal @ \$3.75/gal
			52,500
100-3230-53350	Outsourced repairs		DPW Unleaded fuel: 6,000 gal @ \$3.75/gal
	-		22,500
	Bi-annual carpet cleaning: Hall, Village Center		Police Unleaded fuel 11,000 gal @ \$3.75/gal
	4,800		41,250
	Elevator maintenance		PDD Fuel 200 gal @ \$3.75/gal
	6,700		750
	Fire protection: all buildings		Utility Fuel 2,000 unleaded / 3,000 diesel
	9,000		21,000
	Alarm system maintenance		School Fuel 2,400 unleaded / 160 diesel
	1,500		9,640
	HVAC maintenance		Automotive oil & transmission fluid
	20,000		13,000
	DPW cleaning service \$375/month		Total for account
	4,500		160,640
	Pest control contract - DPW & Village Hall		
	1,770		
	general maintenance repairs (windows, locks, etc.)		
	3,000		
	Total for account		
	51,270	100-3300-579xx	Expenditures charged to others
			Fuel charged to Police (57900)
			(41,250)
			Fuel charged to PDD (57900)
			(750)
100-3230-54160	Hubbard Lodge/ River Club		Fuel charged to Utilities (57900)
	Extermination services monthly charges		(21,000)
	1,500		Police / PDD vehicle labor / parts (57910)
	misc. supplies / repairs		(51,000)
	2,000		Utility charges to water/sewer (57920)
	Total for account		(20,000)
	3,500		Total for account
			(134,000)
<u>Finance Estimates</u>			
100-3230-57900	Expenditures to Others		
	Building Maintenance costs (1/16) charged to Utilities		(16,500)
	Total for account		(16,500)

2025 Budget

(continued)

Expenditure Request Detail - Department of Public Works

<u>Street / Alley</u>		<u>Winter Maintenance</u>	
100-3410-53500	Dept. supplies - Street & Alley	100-3460-52990	Other service contract fees
asphalt: cold patch/hot mix	10,000		-
Total for account	10,000	Total for account	-
100-3410-53500 Dept. supplies - Signage		100-3460-53500 Dept/Program supplies	
Sign material: blanks, sheeting, etc	500	Sidewalk salt and calcium chloride	2,000
Purchased signs	4,000	Plow blades and parts/maintenance snow blowers	3,000
other traffic control: barricades, flashers, etc.	1,000	Coffee/food plowing operations	400
Total for account	5,500	WI EM hazardous materials fee	600
		Turf damage repair (topsoil, seed, etc.)	1,000
<u>Street lighting / Traffic Devices</u>		Total for account	7,000
100-3430-53500 Dept. supplies - Street Lighting		100-3460-53520 Salt contract	
Replacement poles	\$ 11,300	annual road salt contract: 250 tons @ \$79.24	19,810
Diggers Hotline	1,445	salt contingency / vendor reserve	15,000
Cable, misc parts	12,500	Total for account	34,810
Total for account	25,245		
100-3430-53500 Dept. supplies - Traffic Devices			
annual signal maintenance: contract work	2,600		
signal timing adjustments: contract work	2,900		
lenses, parts, etc.	500		
Total for account	6,000		

2025 Budget

(concluded)

Expenditure Request Detail - Department of Public Works

**Refuse / Recycling Disposal**

100-3510-52950.03-00	Refuse Disposal contracts		100-3510-53500	Refuse Dept/Program supplies	
	Disposal fees: 2650 tons @ \$40.05/ton (3%)	106,133		Compactor repair allowance	3,000
	Tipping fees: 2650 tons @ \$13.00/ton	34,450		Licenses: scale, transfer station, vehicles	600
	WFB disposal: 4300 tons @ \$53.05/ton	228,115		annual scale maintenance	1,000
	SWD Saturday compactor costs: 165 tons @ \$53.05/ton	8,753		Replacement Garbage Karts	<u>9,500</u>
	Organics Subsidy (350 participants @ \$1.50/month)	6,300		Total for account	<u>14,100</u>
	Municipal bldg. refuse \$501.65/month	6,020			
	School refuse (4) - \$857/month	<u>10,284</u>	100-3510-53510	Recycling Dept/Program supplies	
	Total for account	<u>400,055</u>		Electronics recycling fees	5,000
					<u>-</u>
				Total for account	<u>5,000</u>
100-3510-52950.05-00	Recycling Disposal contracts				
	Curbside contract 4,160 units @ \$4.02 per unit/month	200,678		<b><u>Yard Waste</u></b>	
	Recycling drop off center - \$470 / month	5,640	100-3530-52950	Disposal contracts	
	Street side & Park cans - 20 cans @ \$8.40/can/ month	2,016		Yard waste contract: 1080 tons @ \$26.31/ton (3%)	28,415
	Municipal bldg. recycle	1,603		WFB yard disposal: 900 tons @ \$26.31/ton	<u>23,679</u>
	School recycle (4) - \$66.71 monthly fee per building	<u>4,338</u>		Total for account	<u>52,094</u>
	Total for account	<u>214,276</u>			
			100-3530-53500	Yard Waste Dept/Program supplies	
				Misc: violation tags,etc.	350
				licenses: scale, transfer station, equipment	600
				compactor repair allowance	3,000
				annual scale maintenance	1,000
				Total for account	<u>4,950</u>
			100-3530-57900	Expenditures charged to others	
				Leaf tonnage charge to sewer: 525 tons (3 yr av) @ \$25.05/ton	<u>(9,945)</u>
				Total for account	(9,945)

**2025 Budget**

(concluded)

**Expenditure Request Detail - Department of Public Works****Forestry**

100-3610-53500	Dept/Program supplies	
Topsoil / Seed		12,000
Supplies & equipment maintenance		<u>2,000</u>
Total for account		<u>14,000</u>

100-3610-53515	Forestry plantings	
Plant 150 street trees @ \$100/tree		<u>15,000</u>
Total for account		<u>15,000</u>

**Parks & Beautification**

100-3620-53500	Dept/Program supplies	
Mulch, topsoil, seed		7,500
Hand tools, yard waste bags, misc. supplies		1,500
restroom cleaning - Atwater beach house \$900/month		3,600
Portable restrooms - Atwater park		3,000
natural lawn management supplies and equipment rental		<u>4,000</u>
Total for account		<u>19,600</u>

100-3620-53510	Landscape/forestry plantings	
Annuals / Perennial replacements		6,500
contracted Atwater bluff planting		<u>12,000</u>
Total for account		<u>18,500</u>

**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
<b>Other Financing Sources</b>										
100-9000-49200	Transfers from Special Rev.	\$ 60,499	\$ 53,547	\$ 69,502	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
100-9000-49600	Transfers from Parking Utility	-	-	-	-	-	-	140,627	140,627	0.0%
100-9000-49800	Proceeds of Long-Term Debt	-	-	-	-	-	-	-	-	0.0%
100-9000-49900	Surplus Applied	-	-	-	-	-	396,130	-	-	-100.0%
<hr/>										
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>\$ 140,627</u>	<u>-64.5%</u>
<b>Other Financing Uses</b>										
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
<b><u>General Operations</u></b>										
<b>Revenues</b>										
200-5110-41110	Property Taxes	\$ 928,950	\$ 944,915	\$ 947,455	\$ 963,366	\$ 963,366	\$ 963,366	\$ 983,845	983,845	2.1%
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		<u>1,047,655</u>	<u>1,084,690</u>	<u>1,058,438</u>	<u>1,066,644</u>	<u>1,099,430</u>	<u>1,091,974</u>	<u>1,121,450</u>	<u>1,121,450</u>	<u>2.7%</u>
<b>Expenditures</b>										
200-5110-51100	Salaries and Wages	543,566	576,550	592,994	240,550	606,000	640,519	665,450	665,450	3.9%
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	24,200	24,200	1.1%
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%
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%

**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
<b>Adult Materials</b>										
200-5111-53730	Materials	23,411	27,032	26,879	6,485	20,500	20,500	45,500	45,500	122.0%
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	4,000	4,000	33.3%
<b>Children's Materials</b>										
200-5112-53730	Materials	23,382	18,815	19,657	7,777	16,500	16,500	22,500	22,500	36.4%
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%
<b>Young Adult Materials</b>										
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	1,121,450	1,121,450	4.0%
<b>Non-Operating Expenditures</b>										
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%
<b>Total General Operations Expenditures</b>		<b>1,036,174</b>	<b>1,055,999</b>	<b>1,126,475</b>	<b>424,863</b>	<b>1,013,401</b>	<b>1,078,370</b>	<b>1,121,450</b>	<b>1,121,450</b>	<b>4.0%</b>
<b>Net Change in General Operations</b>		<b>11,481</b>	<b>28,691</b>	<b>(68,037)</b>	<b>641,781</b>	<b>86,029</b>	<b>13,604</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>

**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
<b><i>Enhanced Operations/Capital</i></b>										
<b>Revenues</b>										
200-5120-48250	Lange Bequest (GMF) funding	\$ 149,539	\$ 92,850	\$ -	\$ -	\$ 111,580	\$ 101,453	\$ 135,900	\$ 135,900	34.0%
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	-	-	0.0%
200-9000-49900	Surplus Applied	-	-	-	-	-	-	-	-	0.0%
<b>Total Enhanced Revenues</b>		<b>174,288</b>	<b>153,593</b>	<b>30,178</b>	<b>26,486</b>	<b>145,180</b>	<b>149,553</b>	<b>169,750</b>	<b>169,750</b>	<b>13.5%</b>
<b>Expenditures</b>										
<b>Greater Milwaukee Foundation</b>										
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	51,000	51,000	-0.7%
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%
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%
<b>Friends of Shorewood Library</b>										
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%
<b>Other Donations Activities</b>										
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%
<b>Total Enhanced Expenditures</b>		<b>86,685</b>	<b>121,956</b>	<b>82,689</b>	<b>50,487</b>	<b>177,553</b>	<b>177,553</b>	<b>169,750</b>	<b>169,750</b>	<b>-4.4%</b>
<b>Net Change in Enhanced Operations</b>		<b>87,603</b>	<b>31,637</b>	<b>(52,511)</b>	<b>(24,002)</b>	<b>(32,373)</b>	<b>(28,000)</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>

**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
<b>Total Revenue</b>		<u>1,221,943</u>	<u>1,238,283</u>	<u>1,088,616</u>	<u>1,093,130</u>	<u>1,244,610</u>	<u>1,241,527</u>	<u>1,291,200</u>	<u>1,291,200</u>	<u>4.0%</u>
<b>Total Expenditures</b>		<u>1,122,859</u>	<u>1,177,955</u>	<u>1,209,164</u>	<u>475,351</u>	<u>1,190,954</u>	<u>1,255,923</u>	<u>1,291,200</u>	<u>1,291,200</u>	<u>2.8%</u>
<b>Net Change in Fund Balance</b>		<u>99,084</u>	<u>60,328</u>	<u>(120,548)</u>	<u>617,779</u>	<u>53,656</u>	<u>(14,396)</u>	<u>-</u>	<u>-</u>	<u>-100.0%</u>
Beginning Fund Balance		144,409	243,493	303,821	303,821	303,821	303,821	357,477	357,477	
Less: Budgeted Surplus Applied		-	-	-	-	-	-	-	-	
<b>Ending Fund Balance</b>		<u>\$ 243,493</u>	<u>\$ 303,821</u>	<u>\$ 183,273</u>	<u>\$ 921,600</u>	<u>\$ 357,477</u>	<u>\$ 289,425</u>	<u>\$ 357,477</u>	<u>\$ 357,477</u>	
Fund Balance Consists of:										
RESTRICTED - Enhanced Operations		183,417	215,054	162,543		182,681		182,681	182,681	
UNRESTRICTED - General Library		<u>60,076</u>	<u>88,767</u>	<u>20,730</u>		<u>174,796</u>		<u>174,796</u>	<u>174,796</u>	
Total Fund Balance		<u>\$ 243,493</u>	<u>\$ 303,821</u>	<u>\$ 183,273</u>		<u>\$ 357,477</u>		<u>\$ 357,477</u>	<u>\$ 357,477</u>	



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

(concluded)

<b>200-5110-53200</b>	<b>Memberships and subscriptions</b>		<b>200-5110-53760</b>	<b>Ebooks and digital materials</b>	
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		Overdrive (WPLC) & Overdrive Advantage		7,463
Rounding	12		Rounding		37
Total for account - Memberships and Subscriptions	<u>3,000</u>		Total for account - Ebooks and Digital Materials		<u>7,500</u>
<b>200-5110-53500</b>	<b>Processing supplies</b>		<b>200-5110-54000</b>	<b>Programming</b>	
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>
<b>200-5110-53720</b>	<b>Periodicals</b>				
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**

<b>200-5121-52180</b>	<b>Professional Education</b>		<b>200-5121-54010</b>	<b>Program Enhancements</b>	
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>
<b>200-5121-53700</b>	<b>Collections Enhancements</b>				
Adult Materials	-		<b>200-5121-56120</b>	<b>Technology Enhancements</b>	
Attraction Passes	6,000		Canva Pro		600
Children's Materials	-		Loomly (rounded)		400
Value Line	500		Smiota Smart Lockers annual cost (rounded)		1,700
Vinyl Music	-		Website redesign		30,000
WiFi Hotspots	6,250		Total for account		<u>32,700</u>
Ancestry	1,186		<b>200-5121-56140</b>	<b>Miscellaneous</b>	
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		<b><u>Friends of the Shorewood Public Library Supported</u></b>		
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>51,000</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
<b>Administration Activities</b>											
<b>Revenues</b>											
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%	
Total Administration Revenues		112,630	121,485	119,735	122,609	131,761	153,710	149,093	149,093	-3.0%	
<b>Expenditures</b>											
210-4600-51100	Salaries and Wages	64,244	68,968	84,363	38,855	89,840	91,834	92,532	92,532	0.8%	COLA based on 2024 projected
210-4600-51300	Health Insurance	25,533	27,544	30,566	15,299	36,209	37,691	37,691	37,691	0.0%	
210-4600-51305	Dental & other benefits	1,092	869	1,524	834	1,233	1,500	1,245	1,245	-17.0%	
210-4600-51310	Social Security and Medicare	4,328	4,584	5,709	2,661	6,873	7,000	7,079	7,079	1.1%	
210-4600-51315	Wisconsin Retirement System	3,584	4,158	5,739	2,681	4,070	6,100	4,192	4,192	-31.3%	
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	1,100	1,100	120.0%	
210-4600-55100	Liability & 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%	
Total Administration Expenditures		108,537	115,279	137,657	64,174	147,313	153,710	152,424	152,424	-0.8%	
Net Change Administration		4,093	6,206	(17,922)	58,435	(15,552)	-	(3,331)	(3,331)	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
<b>Programming Activities</b>											
<b>Revenues</b>											
210-4650-46600	Senior Programming Fees	4,944	12,131	9,250	8,114	9,000	9,000	13,500	13,500	50.0%	
210-4650-48500	Participant 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 Programming Revenues		52,771	61,435	34,860	8,114	49,917	75,240	74,520	74,520	-1.0%	
<b>Expenditures</b>											
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 purchases
Total Programming Expenditures		52,771	61,435	48,300	24,789	74,813	75,240	74,520	74,520	-1.0%	
Net Change Programming		-	-	(13,439)	(16,675)	(24,896)	-	-	-	0.0%	
<hr/>											
Total Revenue		165,401	182,920	154,595	130,723	181,678	228,950	223,613	223,613	-2.3%	
Total Expenditures		161,308	176,714	185,957	88,963	222,126	228,950	226,944	226,944	-0.9%	
Net Change in Fund Balance		4,093	6,206	(31,361)	41,760	(40,448)	-	(3,331)	(3,331)	0.0%	
Beginning Fund Balance		44,195	48,288	54,494	54,494	54,494	54,494	14,046	14,046		
Less: Surplus Applied		-	-	-	-	-	-	-	-		sheets
<b>Ending Fund Balance</b>		<b>\$ 48,288</b>	<b>\$ 54,494</b>	<b>\$ 23,133</b>	<b>\$ 96,254</b>	<b>\$ 14,046</b>	<b>\$ 54,494</b>	<b>\$ 10,714</b>	<b>\$ 10,714</b>		

**2025 Budget**

**Shorewood Today Fund - 230**

Account Number	Account Name	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
<b>Revenues</b>										
230-1910-46120	Advertising Fees	81,770	62,400	65,585	77,000	76,000	79,040	79,040	4.0%	many billed annually in February
230-1910-47300	Charges for Service - School	5,000	5,000	-	5,000	5,000	5,000	5,000	0.0%	
230-1910-47320	Charges for Service - BID	5,000	5,000	5,000	5,000	5,000	5,000	5,000	0.0%	
230-1910-47340	Charges for Service - SHWD Foundation	5,000	5,000	5,000	5,000	5,000	5,000	5,000	0.0%	
230-1910-47350	Charges for Service - CDA	5,000	5,000	5,000	5,000	5,000	5,000	5,000	0.0%	
230-1910-47360	Charges for Service - Village	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>106,770</u>	<u>87,400</u>	<u>85,585</u>	<u>102,000</u>	<u>101,000</u>	<u>104,040</u>	<u>104,040</u>	<u>3.0%</u>	
<b>Expenditures</b>										
230-1910-52100	Professional Fees	56,500	56,500	28,250	56,500	56,500	58,000	58,000	2.7%	
230-1910-53120	Copy & Print Costs	34,722	32,074	16,635	33,000	36,000	36,000	36,000	0.0%	
230-1910-53130	Postage/Mailings	10,839	11,943	5,779	12,000	14,000	14,000	14,000	0.0%	
Total Expenditures		<u>102,061</u>	<u>100,517</u>	<u>50,664</u>	<u>101,500</u>	<u>106,500</u>	<u>108,000</u>	<u>108,000</u>	<u>1.4%</u>	
Net Change in Fund Balance		4,709	(13,117)	34,921	500	(5,500)	(3,960)	(3,960)	<u>-28.0%</u>	
Beginning Fund Balance		12,213	16,922	3,805	3,805	16,922	4,305	4,305		
Less: Surplus Applied		-	-	-	-	-	-	-		
<b>Ending Fund Balance</b>		<u>\$ 16,922</u>	<u>\$ 3,805</u>	<u>\$ 38,725</u>	<u>\$ 4,305</u>	<u>\$ 11,422</u>	<u>\$ 345</u>	<u>\$ 345</u>		

2025 Budget

Debt Service Fund - 300

Account Number	Account Name	2022 Actual	2023 Actual	YTD 6/30/24	2024 Projected	2024 Adopted Budget	2025 Proposed Budget	2025 Adopted Budget	% Chg Budget 24 to '25
<b>Revenues</b>									
300-8000-41110	Property Taxes	\$ 1,970,975	\$ 2,069,525	\$ 2,276,478	\$ 2,276,477	\$ 2,276,477	\$ 2,547,845	\$ 2,547,845	11.9%
300-9000-49401	Transfers from TID No. 1		-	-	-	-	-	-	0.0%
300-9000-49403	Transfers from TID No. 3	390,295	343,946	45,478	45,480	45,480	-	-	-100.0%
300-9000-49404	Transfers from TID No. 4	531,968	543,338	81,856	543,713	543,713	553,838	553,838	1.9%
300-9000-49405	Transfers from TID No. 5	425,147	444,145	83,563	442,125	442,125	459,425	459,425	3.9%
300-9000-49100	General Fund Transfers	333,040	197,117	-	397,330	396,130	700,000	700,000	76.7%
	Total Revenue	<u>3,651,425</u>	<u>3,598,071</u>	<u>2,487,375</u>	<u>3,705,125</u>	<u>3,703,925</u>	<u>4,261,108</u>	<u>4,261,108</u>	<u>15.0%</u>
<b>Expenditures</b>									
300-8000-58100	Principal	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	#####	917,550	492,947	1,042,701	1,042,701	1,326,143	1,326,143	27.2%
300-8000-58900	Other Finance Charges	800	1,950	1,200	1,200	-	60,000	60,000	0.0%
	Total Expenditures	<u>4,726,519</u>	<u>3,623,567</u>	<u>1,653,631</u>	<u>3,705,125</u>	<u>3,703,925</u>	<u>4,261,108</u>	<u>4,261,108</u>	<u>15.0%</u>
	Net Change in Fund Balance	(1,075,094)	(25,496)	833,744	-	-	-	-	0.0%
	Beginning Fund Balance	1,100,590	25,496	-	-	25,496	-	-	
	Additional Transfer of Resources for Deficit	-	-	-	-	-	-	-	
	<b>Ending Fund Balance</b>	<u>\$ 25,496</u>	<u>-</u>	<u>833,744</u>	<u>\$ -</u>	<u>\$ 25,496</u>	<u>\$ -</u>	<u>\$ -</u>	

**2025 Budget**

**General Capital Projects Fund - 400**

Dept	Account Number	Account Name	2022 Actual	2023 Actual	YTD 6/30/24	2024 Projected	2024 Adopted Budget	2025 Proposed Budget	2025 Adopted Budget	% Chg Budget '24 to '25
<b>Revenues</b>										
Capital Related	400-5700-41110	Property Taxes	\$ 505,000	\$ 530,500	\$ 627,000	\$ 627,000	\$ 627,000	\$ 664,620	664,620	6.0%
Capital Related	400-5700-42000	Special Assmts	-	-	5,000	-	-	-	-	0.0%
Capital Related	400-5700-43530	State Transportation Aids	-	-	-	-	-	-	-	0.0%
Capital Related	400-5700-43590	Other Grants / Contributions	687,934	-	-	-	-	-	-	0.0%
Capital Related	400-5700-43730	Local Sanitation Aids	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	122,000	163,339	-	-	-	-	-	0.0%
Other Financing Sources/Uses	400-9000-49700	Property Sales	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	6,535,000	6,535,000	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 F	300,000	-	-	-	-	234,000	234,000	0.0%
Other Financing Sources/Uses	400-9000-49401	Transfers from TIF #1	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			<u>8,901,721</u>	<u>3,238,204</u>	<u>3,931,284</u>	<u>5,866,815</u>	<u>5,496,815</u>	<u>7,433,620</u>	<u>7,433,620</u>	<u>35.2%</u>
<b>Expenditures</b>										
<b>General Government</b>										
Board	400-1100-56360	Village Wide Initiatives	115,806	33,677	16,534	40,000	40,000	35,000	35,000	-12.5%
Manager	400-1410-56120	Technology / IT systems	13,726	41,560	18,062	46,000	46,000	13,500	13,500	-70.7%
Manager	400-1410-56130	VH Equipment / Furniture	-	-	-	-	-	-	-	0.0%
Total General Government			<u>129,532</u>	<u>75,237</u>	<u>34,596</u>	<u>86,000</u>	<u>86,000</u>	<u>48,500</u>	<u>48,500</u>	<u>-43.6%</u>
<b>Public Safety</b>										
Police	400-2100-56130	Police Equipment / Furniture	-	18,709	-	-	-	9,800	9,800	0.0%
Police	400-2100-56200	Building Improvements	-	-	-	-	-	-	-	0.0%
Police	400-2100-56400	Vehicles	106,572	11,057	79,753	-	-	-	-	0.0%
Other Public Safety	400-2900-52300	Other Intergov'tal pymts	-	-	-	-	-	-	-	0.0%
Other Public Safety	400-2900-52310	North Shore Fire	-	-	-	-	-	-	-	0.0%
Total Public Safety			<u>106,572</u>	<u>29,766</u>	<u>79,753</u>	<u>-</u>	<u>-</u>	<u>9,800</u>	<u>9,800</u>	<u>0.0%</u>
<b>Public Works</b>										
Public Works Admin.	400-3100-56130	DPW Equipment / Furniture	71,307	51,200	-	-	150,000	-	-	-100.0%
Public Works Admin.	400-3100-56400	Vehicles	142,889	426,908	414,428	-	-	-	-	0.0%
Bldg Maint - Village Hall	400-3210-56200	Building Improvements	6,058	29,168	-	-	-	-	-	0.0%
Bldg Maint - Police	400-3220-56200	Building Improvements	146,685	16,515	5,044	-	-	-	-	0.0%
Bldg Maint - Public Works	400-3230-56200	Building Improvements	0	33,365	-	-	-	-	-	0.0%
Bldg Maint - Village Center	400-3240-56200	Building Improvements	-	-	-	-	249,000	-	-	-100.0%
Street and Alley	400-3410-56310	Regular Maintenance	142,140	28,350	-	-	-	92,300	92,300	0.0%
Street and Alley	400-3410-56320	Large Construction Projects	1,301,509	254,645	-	2,690,000	2,690,000	6,535,000	6,535,000	142.9%
Street and Alley	400-3410-56321	Professional Fees Construction	57,745	124,371	-	310,000	310,000	-	-	-100.0%
Sidewalks	400-3470-56310	Regular Maintenance	-	-	-	-	-	-	-	0.0%
Parks / Forestry	400-3620-56500	Land Improvements / EAB	432,278	190,120	-	-	-	40,000	40,000	0.0%
Total Public Works			<u>2,300,611</u>	<u>1,154,642</u>	<u>419,471</u>	<u>3,000,000</u>	<u>3,399,000</u>	<u>6,667,300</u>	<u>6,667,300</u>	<u>96.2%</u>

## 2025 Budget

### General Capital Projects Fund - 400

Dept	Account Number	Account Name	2022 Actual	2023 Actual	YTD 6/30/24	2024 Projected	2024 Adopted Budget	2025 Proposed Budget	2025 Adopted Budget	% Chg Budget '24 to '25
Other Capital Related	400-3650-56370	Other - capital related	-	-	-	-	-	-	-	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%
<b>Total Expenditures</b>			<b>3,343,331</b>	<b>1,682,011</b>	<b>626,322</b>	<b>5,325,815</b>	<b>5,724,815</b>	<b>6,825,600</b>	<b>6,825,600</b>	<b>19.2%</b>
Net Change in Fund Balance			5,558,390	1,556,193	3,304,961	541,000	(228,000)	608,020	608,020	
<b>Beginning Fund Balance</b>			<b>2,576,711</b>	<b>5,188,447</b>	<b>5,188,447</b>	<b>6,744,640</b>	<b>6,744,640</b>	<b>5,045,825</b>	<b>5,045,825</b>	
Surplus Applied			(2,946,654)	-	-	(2,239,815)	(2,239,815)	-	-	
<b>Ending Fund Balance</b>			<b>\$ 5,188,447</b>	<b>\$ 6,744,640</b>	<b>\$ 8,493,408</b>	<b>\$ 5,045,825</b>	<b>\$ 4,276,825</b>	<b>\$ 5,653,845</b>	<b>\$ 5,653,845</b>	
Restricted Fund Balances						<u>2024 for 2025</u>	<u>2025 for 2026</u>			
ARPA Grant balances						227,000	-	-	-	ARPA must be s
TIF - Affordable Housing						2,012,815	2,012,815			
<b>Total Restricted Fund Balance</b>						<b>2,239,815</b>	<b>2,012,815</b>			
Fund Balance Assigned for future purposes:						<u>2023 for 2024</u>	<u>2023 for 2024</u>			
Lake Drive Engineering & Design						24,495	-	-	-	120,000 total bu
Forestry Bucket truck #65						274,816	274,816			not started Feb :
Hot Patch Trailer #82						20,000	20,000			5k was down pa
<b>Total Assigned Fund Balance</b>						<b>319,311</b>	<b>294,816</b>			
<b>Remaining Unassigned Fund Balance</b>						<b>2,486,699</b>	<b>3,346,214</b>			

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
Priority Ratings: 1 = Strong priority need, 2 = Needed but could be deferred, 3 = Identified improvements, R = Required, B = Bonded										
Board	400-1100-56360		<b>Village Wide Initiatives</b>							
		1	10 - HPE Aruba AP-515 w/ mounts and warranties (WAP)	10,000	-	-	-	-	Tax Levy	10,000
		1	Juniper EX2300-48P w/ support	3,500						3,500
			TOTAL Technology / IT	13,500						13,500
Manager	400-1410-56120									
		1	Library Fire Alarm System Control Panel	35,000					Tax Levy	35,000
Police	400-2100-56130		<b>Police Equipment/Furniture</b>							
		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		<b>Police Vehicles</b>							
		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		<b>DPW Equipment</b>							
		2	#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		<b>DPW Vehicles</b>							
		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		<b>Building Improvements</b>							
		2	Police Department Stairs	70,000	-	-	-	-	Tax Levy	70,000
				-	-	-	-	-		-
			Total Police Facilities	70,000	-	-	-	-	-	70,000
Public Works	400-3230-56200		<b>Building Improvements</b>							
		2	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		<b>Regular Maintenance</b>							
		1	APS Signals (Capitol Drive) - Grant Match	7,300	65,700	-	-	-	Grant	7,300
		1	Maryland mill and overlay	85,000.00	-	-	-	-	Tax Levy	85,000
			Total Maintenance	92,300	65,700	-	-	-	-	92,300
Parks / Forestry	400-3620-56500		<b>Land Improvements</b>							
		1	EAB Ash removal	40,000	-	-	-	-	Tax Levy	40,000
			Total Land Improvements	40,000	-	-	-	-	-	40,000
			<b>Total</b>	<b>\$ 899,800</b>	<b>\$ 65,700</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 944,600</b>

## 2025 Budget

### Parking Utility - 600

Account Number	Account Name	2022 Actual	2023 Actual	YTD 6/30/24	2024 Projected	2024 Adopted Budget	2025 Proposed Budget	2025 Adopted Budget	% Chg Budget 24 to '25
<b>Revenues</b>									
600-3900-46300	Village Hall Lot	\$ 18,953	\$ 18,953	\$ 10,288	\$ 20,575	\$ 18,000	\$ 18,540	\$ 18,540	3.0%
600-3900-46301	Oakland - North Lot (24hr)	27,653	27,653	15,009	30,017	26,700	27,501	27,501	3.0%
600-3900-46302	River Park Lot (24hr)	10,974	10,974	9,106	18,212	14,000	14,420	14,420	3.0%
600-3900-46303	Menlo Blvd Lot (24hr)	8,700	8,700	5,903	11,807	10,000	10,300	10,300	3.0%
600-3900-46304	Hubbard Park Lot	2,103	2,103	1,030	2,061	2,000	2,060	2,060	3.0%
600-3900-46310	Closed Lots	-	-	-	-	-	-	-	0.0%
600-3900-46321	Metro Market Lot	739	739	425	850	1,000	1,030	1,030	3.0%
600-3900-46339	Lighthorse Lot (24hr)	7,022	7,022	4,109	8,218	6,800	7,004	7,004	3.0%
600-3900-48100	Interest Income	(295)	(295)	13,334	17,500	3,500	3,605	3,605	3.0%
600-3900-48110	Loan Interest Income	2,664	2,664	-	2,000	2,000	2,060	2,060	3.0%
600-3900-48900	Miscellaneous Revenue	28	28	33	50	500	515	515	3.0%
600-3900-49900	Surplus Applied	-	-	-	-	-	-	-	0.0%
	Total Revenue	<u>78,541</u>	<u>78,541</u>	<u>59,237</u>	<u>111,290</u>	<u>84,500</u>	<u>87,035</u>	<u>87,035</u>	<u>3.0%</u>
<b>Expenditures</b>									
600-3900-51100	Salaries and Wages	\$ 8,133	\$ 8,133	\$ 2,953	\$ 10,999	\$ 9,682	\$ 10,999	\$ 10,999	13.6%
600-3900-51300	Health Insurance	988	988	-	4,312	1,150	\$ 4,312	4,312	275.0%
600-3900-51305	Dental & Other benefits	102	102	13	129	216	\$ 104	104	-51.9%
600-3900-51310	Social Security and Medicare	655	655	214	842	742	\$ 842	842	13.5%
600-3900-51315	Wisconsin Retirement System	560	560	154	759	659	\$ 759	759	15.1%
600-3900-52130	Professional Fees Financial	-	-	-	-	-	-	-	0.0%
600-3900-52140	Professional Fees Technology	-	-	-	-	-	-	-	0.0%
600-3900-52930	Credit Card Fees	2,343	2,343	1,850	3,700	3,000	3,000	3,000	0.0%
600-3900-52990	Other Service Contract Fees	4,774	4,774	4,775	9,549	5,040	5,040	5,040	0.0%
600-3900-54310	Closed Lots	-	-	-	-	-	-	-	0.0%
600-3900-54321	Metro Market Lot	312	312	168	500	500	500	500	0.0%
600-3900-54339	Lighthorse Lot	4,000	4,000	1,900	3,600	3,600	3,600	3,600	0.0%
600-3900-54700	Payments In Lieu Of Taxes	19,772	19,772	-	19,000	19,000	19,000	19,000	0.0%

## 2025 Budget

### Parking Utility - 600

Account Number	Account Name	2022 Actual	2023 Actual	YTD 6/30/24	2024 Projected	2024 Adopted Budget	2025 Proposed Budget	2025 Adopted Budget	% Chg Budget 24 to '25
600-3900-54710	Depreciation	5,500	5,500	-	5,500	5,500	5,500	5,500	0.0%
600-3900-55100	Liability & Property Insurance	344	344	391	370	370	370	370	0.0%
600-3900-55110	Workers Comp	45	45	9	60	60	60	60	0.0%
600-3900-56310	Parking Lot maint / repairs	-	-	-	30,000	30,000	30,000	30,000	0.0%
600-3900-57410	Administrative Charges	3,263	3,263	-	3,900	3,900	3,900	3,900	0.0%
600-3900-57440	Plowing/Salting	3,624	3,624	-	7,480	7,480	7,480	7,480	0.0%
600-3900-57450	Police Administration	13,689	13,689	-	14,000	14,000	14,000	14,000	0.0%
600-8000-58200	Interest	2,258	2,258	739	2,300	2,300	2,300	2,300	0.0%
600-9000-59100	Transfers to General Fund	-	-	-	-	-	140,627	140,627	0.0%
Total Expenses		70,362	70,362	13,166	117,001	107,199	252,393	252,393	135.4%
Net Change in Equity		8,179	8,179	46,071	(5,711)	(22,699)	(165,358)	(165,358)	
Beginning Net Position		684,993	693,172	693,172	701,351	701,351	695,640	695,640	
Less: Surplus Applied		-	-	-	-	-	-	-	
<b>Ending Net Position</b>		<u>\$ 693,172</u>	<u>\$ 701,351</u>	<u>\$ 739,243</u>	<u>\$ 695,640</u>	<u>\$ 678,652</u>	<u>\$ 530,282</u>	<u>\$ 530,282</u>	

2025 Budget

Water Utility - 610

Dept/Account No	Account Name	2022 Actual	2023 Actual	2024 Projected	2024 Adopted Budget	2025 Proposed Budget	2025 Adopted Budget	% Chg Budget 24 to '25
<b>Revenues</b>								
610-3710-46450	Charges - Residential	\$ 998,328	\$ 1,171,684	\$ 1,192,200	\$ 1,192,200	\$ 1,955,208	\$ 1,955,208	64.0%
610-3710-46451	Charges - Commercial	111,219	120,629	125,480	125,480	205,787	205,787	64.0%
610-3710-46452	Charges - Public Authority	45,010	52,763	47,900	47,900	78,556	78,556	64.0%
610-3710-46453	Charges - Multi Family	388,755	463,584	458,360	458,360	751,710	751,710	64.0%
610-3710-46456	Public Fire Protection	419,033	424,755	420,000	420,000	429,003	429,003	2.1%
610-3710-46457	Private Fire Protection	40,471	40,493	39,000	39,000	40,898	40,898	4.9%
610-3710-47425	Joint Meter Charges to Sewer	95,397	33,000	60,000	60,000	33,330	33,330	-44.5%
610-3710-48100	Interest Income	(139)	69,186	10,000	10,000	10,000	10,000	0.0%
610-3710-48300	Late Payment Penalty	14,131	21,336	15,000	15,000	20,000	20,000	33.3%
610-3710-48900	Miscellaneous Revenue	9,483	14,993	1,000	1,000	1,000	1,000	0.0%
	Total Revenue	\$ 2,121,688	\$ 2,121,688	\$ 2,368,940	\$ 2,368,940	\$ 3,525,492	\$ 3,525,492	48.8%
<b>Expenditures</b>								
Water Administration								
610-3710-5110	Salaries and Wages	\$ 86,795	\$ 104,868	\$ 116,571	\$ 93,730	\$ 125,754	\$ 125,754	34.2%
610-3710-5130	Health Insurance	21,285	23,020	19,811	21,144	20,860	20,860	-1.3%
610-3710-5130	Dental & Other benefits	817	946	1,230	1,030	1,256	1,256	22.0%
610-3710-5131	Social Security and Medicare	6,612	8,085	8,980	7,000	9,622	9,622	37.5%
610-3710-5131	Wisconsin Retirement System	(28,958)	(176,634)	8,010	6,458	8,585	8,585	32.9%
610-3710-5133	Uniform Expense	1,584	1,232	1,300	1,300	1,339	1,339	3.0%
610-3710-5134	Retiree Health Contribution	22,818	23,517	23,000	23,000	124,917	124,917	443.1%
610-3710-5135	Other Benefits	(1,577)	-	-	-	1,149	1,149	0.0%
610-3710-5190	Professional Education	261	2,928	3,200	2,500	3,500	3,500	40.0%
610-3710-5210	Professional Fees	2,659	4,965	34,500	34,500	-	-	-100.0%
610-3710-5213	Professional Fees Financial	1,600	4,738	2,778	1,750	2,889	2,889	65.1%
610-3710-5214	Professional Fees Technology	2,016	9,975	5,316	5,250	5,529	5,529	5.3%
610-3710-5223	Phone and Internet	3,257	3,808	4,592	3,800	4,776	4,776	25.7%
610-3710-5230	Other Intergov'tal pymts	653,187	586,873	707,500	707,500	707,500	707,500	0.0%
610-3710-5291	Software Purch/Maint	18,141	3,647	13,852	8,000	14,406	14,406	80.1%
610-3710-5293	Credit Card Fees	20,762	23,073	22,017	20,000	22,897	22,897	14.5%
610-3710-5310	Office Supplies	1,548	1,407	1,487	1,400	1,546	1,546	10.5%
610-3710-5312	Copy / Printing Costs	984	1,032	3,000	3,000	3,120	3,120	4.0%
610-3710-5320	Memberships & Subscriptions	1,021	1,033	1,045	1,300	1,300	1,300	0.0%
610-3710-5415	Safety Expenses	3,375	4,134	3,500	3,500	3,750	3,750	7.1%
610-3710-5470	Payments In Lieu Of Taxes	170,599	178,640	200,000	200,000	240,336	240,336	20.2%
610-3710-5471	Depreciation	198,740	231,869	240,000	240,000	278,000	278,000	15.8%
610-3710-5471	PSC Depreciation on CIAC	12,474	12,474	12,500	12,500	12,500	12,500	0.0%
610-3710-5472	PSC assessment	2,190	1,940	3,000	3,000	3,000	3,000	0.0%
610-3710-5472	PSC regulatory costs	13,081	24	600	600	600	600	0.0%
610-3710-5510	Liability & Property Insurance	9,430	10,249	21,593	11,000	22,456	22,456	104.1%

**2025 Budget**

**Water Utility - 610**

Dept/Account No	Account Name	2022 Actual	2023 Actual	2024 Projected	2024 Adopted Budget	2025 Proposed Budget	2025 Adopted Budget	% Chg Budget 24 to '25
610-3710-5511	Workers Comp / Unemp.	12,753	15,649	17,660	17,000	18,367	18,367	8.0%
610-3710-5741	Administrative Charges	5,663	6,337	6,600	6,600	6,864	6,864	4.0%
610-3710-5743	Building Usage	12,317	13,370	13,500	13,500	14,040	14,040	4.0%
Total Administration Expenditures		\$ 1,255,434	\$ 1,255,434	\$ 1,497,140	\$ 1,450,362	\$ 1,660,856	\$ 1,660,856	14.5%
<b>Maint Mains</b>								
610-3730-5110	Salaries and Wages	\$ 84,713	\$ 93,831	\$ 108,107	\$ 135,239	\$ 114,408	\$ 114,408	-15.4%
610-3730-5120	Overtime Wages	8,575	3,980	3,801	10,000	4,032	4,032	-59.7%
610-3730-5130	Health Insurance	24,372	24,503	30,826	40,000	32,803	32,803	-18.0%
610-3730-5130	Dental & Other benefits	1,220	1,797	1,378	1,700	1,435	1,435	-15.6%
610-3730-5131	Social Security and Medicare	7,028	7,187	8,561	11,000	9,061	9,061	-17.6%
610-3730-5131	Wisconsin Retirement System	5,717	6,401	10,000	10,000	14,802	14,802	48.0%
610-3730-5350	Dept/Program Supplies	82,828	16,348	55,000	55,000	57,200	57,200	4.0%
610-3730-5742	Equipment Usage	12,898	-	4,200	4,200	4,368	4,368	4.0%
Total Maintenance Mains Expenditures		\$ 227,351	\$ 227,351	\$ 221,873	\$ 267,139	\$ 238,109	\$ 238,109	-10.9%

2025 Budget

Water Utility - 610

Dept/Account No	Account Name	2022 Actual	2023 Actual	2024 Projected	2024 Adopted Budget	2025 Proposed Budget	2025 Adopted Budget	% Chg Budget 24 to '25
<b>Maint Services</b>								
610-3740-5110	Salaries and Wages	\$ 43,668	\$ 15,639	\$ 43,005	\$ 44,290	\$ 45,511	\$ 45,511	2.8%
610-3740-5120	Overtime Wages	756	435	2,100	2,100	1,604	1,604	-23.6%
610-3740-5130	Health Insurance	10,019	3,605	12,263	13,000	13,049	13,049	0.4%
610-3740-5130	Dental & Other benefits	496	143	548	600	571	571	-4.8%
610-3740-5131	Social Security and Medicare	3,308	993	3,405	3,500	3,604	3,604	3.0%
610-3740-5131	Wisconsin Retirement System	2,902	934	2,905	3,200	4,802	4,802	50.1%
610-3740-5350	Dept/Program Supplies	73,325	2,124	72,070	32,000	74,953	74,953	134.2%
610-3740-5742	Equipment Usage	-	-	2,500	2,500	2,600	2,600	4.0%
<b>Total Maintenance Services Expenditures</b>		<b>\$ 134,474</b>	<b>\$ 134,474</b>	<b>\$ 138,797</b>	<b>\$ 101,190</b>	<b>\$ 146,695</b>	<b>\$ 146,695</b>	<b>45.0%</b>
<b>Maint Meters</b>								
610-3750-5110	Salaries and Wages	\$ 72,962	\$ 8,913	\$ 38,870	\$ 22,763	\$ 41,136	\$ 41,136	80.7%
610-3750-5120	Overtime Wages	1,406	76	1,367	2,100	1,450	1,450	-31.0%
610-3750-5130	Health Insurance	14,777	2,115	11,084	7,000	11,795	11,795	68.5%
610-3750-5130	Dental & Other benefits	708	97	495	300	516	516	72.0%
610-3750-5131	Social Security and Medicare	5,485	662	3,078	2,000	3,258	3,258	62.9%
610-3750-5131	Wisconsin Retirement System	4,834	611	2,626	1,700	2,485	2,485	46.2%
610-3750-5291	Software Purch/Maint	5,852	8,778	28,000	23,000	29,120	29,120	26.6%
610-3750-5350	Dept/Program Supplies	5,090	1,019	5,100	5,100	5,304	5,304	4.0%
<b>Total Maintenance Meters Expenditures</b>		<b>\$ 111,114</b>	<b>\$ 111,114</b>	<b>\$ 90,620</b>	<b>\$ 63,963</b>	<b>\$ 95,063</b>	<b>\$ 95,063</b>	<b>48.6%</b>
<b>Maint Hydrants</b>								
610-3760-5110	Salaries and Wages	\$ 4,883	\$ 4,500	\$ 5,496	\$ 5,400	\$ 5,816	\$ 5,816	7.7%
610-3760-5120	Overtime Wages	53	-	193	-	205	205	0.0%
610-3760-5130	Health Insurance	863	1,050	1,567	1,600	1,668	1,668	4.2%
610-3760-5130	Dental & Other benefits	46	46	70	100	73	73	-27.0%
610-3760-5131	Social Security and Medicare	368	331	435	420	461	461	9.7%
610-3760-5131	Wisconsin Retirement System	320	306	371	380	565	565	48.8%
610-3760-5350	Dept/Program Supplies	970	696	11,300	10,000	11,752	11,752	17.5%
<b>Total Maintenance of Hydrants</b>		<b>\$ 4,626</b>	<b>\$ 4,626</b>	<b>\$ 19,432</b>	<b>\$ 17,900</b>	<b>\$ 20,539</b>	<b>\$ 20,539</b>	<b>14.7%</b>
<b>Maint Misc Plan</b>								
610-3770-5110	Salaries and Wages	\$ 4,056	\$ 6,660	\$ 5,911	\$ 5,800	\$ 6,256	\$ 6,256	7.9%
610-3770-5120	Overtime Wages	-	28	208	-	220	220	0.0%
610-3770-5130	Health Insurance	404	1,014	1,686	1,600	1,794	1,794	12.1%
610-3770-5130	Dental & Other benefits	24	50	75	80	78	78	-1.9%
610-3770-5131	Social Security and Medicare	301	490	468	420	495	495	18.0%
610-3770-5131	Wisconsin Retirement System	264	455	399	400	565	565	41.4%
610-3770-5340	Vehicle Maintenance	13,214	3,168	14,509	5,100	15,090	15,090	195.9%
610-3770-5341	Fuel	5,579	4,245	5,000	5,000	5,200	5,200	4.0%

**2025 Budget**

**Water Utility - 610**

Dept/Account No	Account Name	2022 Actual	2023 Actual	2024 Projected	2024 Adopted Budget	2025 Proposed Budget	2025 Adopted Budget	% Chg Budget 24 to '25
610-3770-5350	Dept/Program Supplies	5,412	1,442	10,000	10,000	10,400	10,400	4.0%
	<b>Total Maintenance Misc Plant Expenditures</b>	<b>\$ 29,254</b>	<b>\$ 29,254</b>	<b>\$ 38,257</b>	<b>\$ 28,400</b>	<b>\$ 40,099</b>	<b>\$ 40,099</b>	<b>41.2%</b>
<b>Customer Accounts</b>								
610-3780-5110	Salaries and Wages	\$ 18,901	\$ 10,250	\$ 22,099	\$ 20,188	\$ 23,295	\$ 23,295	15.4%
610-3780-5120	Overtime Wages	99	-	408	200	433	433	116.3%
610-3780-5130	Health Insurance	5,540	3,038	8,319	6,600	8,420	8,420	27.6%
610-3780-5130	Dental & Other benefits	287	172	308	350	316	316	-9.6%
610-3780-5131	Social Security and Medicare	1,418	736	1,722	1,600	1,815	1,815	13.5%
610-3780-5131	Wisconsin Retirement System	1,254	661	1,508	1,400	1,410	1,410	0.7%
610-3780-5313	Postage/Mailings	5,397	3,201	10,000	10,000	10,400	10,400	4.0%
	<b>Total Customer Accounts Expenditures</b>	<b>\$ 32,896</b>	<b>\$ 32,896</b>	<b>\$ 44,364</b>	<b>\$ 40,338</b>	<b>\$ 46,089</b>	<b>\$ 46,089</b>	<b>14.3%</b>
<b>Other Water</b>								
610-3790-5292	Surveys/Studies & Plans	\$ 6,559	\$ -	\$ 15,000	\$ 15,000	\$ 15,600	\$ 15,600	4.0%
610-3790-5474	Water Testing	6,295	8,357	20,000	20,000	20,800	20,800	4.0%
610-3790-5613	Vehicles/Equipment	29,860	4,659	173,911	95,500	95,500	95,500	0.0%
610-3790-5660	Utility Infrastructure	164,616	-	2,364,500	2,364,500	1,150,000	1,150,000	-51.4%
610-3790-5669	Capitalized Expenditures	(164,598)	-	(2,364,500)	(2,364,500)	(1,150,000)	(1,150,000)	-51.4%
610-8000-5820	Interest	122,598	134,487	228,493	200,000	370,000	370,000	85.0%
610-8000-5830	Debt Issuance Costs	-	18,966	79,822	70,000	70,000	70,000	0.0%
610-8000-5890	Other Finance Charges	-	-	-	-	-	-	0.0%
	<b>Total Other Water Expenditures</b>	<b>\$ 165,330</b>	<b>\$ 166,470</b>	<b>\$ 517,226</b>	<b>\$ 400,500</b>	<b>\$ 571,900</b>	<b>\$ 571,900</b>	<b>42.8%</b>
	<b>Total Expenses</b>	<b>\$ 1,960,479</b>	<b>\$ 1,961,619</b>	<b>\$ 2,567,709</b>	<b>\$ 2,369,792</b>	<b>\$ 2,819,351</b>	<b>\$ 2,819,351</b>	<b>19.0%</b>
	<b>Net Change in Equity</b>	<b>\$ 161,209</b>	<b>\$ 160,069</b>	<b>\$ (198,769)</b>	<b>\$ (852)</b>	<b>\$ 706,141</b>	<b>\$ 706,141</b>	<b>-82985.3%</b>
	Beginning Net Position	\$ 3,307,372	\$ 3,468,581	\$ 3,628,650	\$ 3,468,581	\$ 3,429,881	\$ 3,429,881	
	Less: Surplus Applied	-	-	-	-	-	-	
	<b>Ending Net Position</b>	<b>\$ 3,468,581</b>	<b>\$ 3,628,650</b>	<b>\$ 3,429,881</b>	<b>\$ 3,467,729</b>	<b>\$ 4,136,022</b>	<b>\$ 4,136,022</b>	
	Debt service Principal payments				\$ 363,340		\$ 482,969	

## 2025 Budget

### Sewer Utility - 620

Account Number	Account Name	2022 Actual	2023 Actual	2024 Projected	2024 Adopted Budget	2025 Proposed Budget	2025 Adopted Budget	% Chg Budget '24 to '25
<b>Revenues</b>								
620-3100-47440	Equipment Rental Water	\$ 54,448	\$ -	\$ -	\$ -		\$ -	0.0%
620-3810-46450	Charges - Residential	1,705,806	1,508,825	1,395,719	2,375,514	2,565,555	2,565,555	8.0%
620-3810-46451	Charges - Commercial	225,272	185,075	209,254	287,875	310,905	310,905	8.0%
620-3810-46452	Charges - Public Authority	57,623	53,435	55,311	80,571	87,016	87,016	8.0%
620-3810-46453	Charges - Multi-Family	792,993	734,014	724,131	879,528	949,890	949,890	8.0%
620-3810-48100	Interest Income	(1,185)	55,116	10,000	10,000	10,000	10,000	0.0%
620-3810-48300	Late Payment Penalty	19,957	29,129	19,482	20,000	20,000	20,000	0.0%
620-3810-48900	Miscellaneous Revenue	23,299	18,693	-	-	-	-	0.0%
Total Revenue		2,878,213	2,584,287	2,413,898	3,653,488	3,943,367	3,943,367	7.9%
<b>Expenditures</b>								
Sewer Administration								
620-3810-51100	Salaries and Wages	\$ 92,153	\$ 114,605	\$ 154,931	\$ 105,736	\$ 165,463	\$ 165,463	56.5%
620-3810-51300	Health Insurance	15,612	20,940	30,155	21,525	31,867	31,867	48.0%
620-3810-51305	Dental & Other benefits	1,417	1,667	1,692	1,200	1,738	1,738	44.8%
620-3810-51310	Social Security and Medicare	7,383	8,338	11,852	7,400	12,662	12,662	71.1%
620-3810-51315	Wisconsin Retirement System	(28,633)	7,309	10,461	7,000	11,179	11,179	59.7%
620-3810-51330	Uniform Expense	982	1,245	1,006	1,000	1,000	1,000	0.0%
620-3810-51340	Retiree Health Contribution	13,690	33,869	-	-	-	-	100.0%
620-3810-51355	Other Benefits	-	-	15,200	15,200	15,808	15,808	4.0%
620-3810-51900	Professional Education	99	100	500	500	1,000	1,000	100.0%
620-3810-52100	Professional Fees Engineering	24,013	104,501	40,000	40,000	41,600	41,600	4.0%
620-3810-52130	Professional Fees Financial	1,600	4,738	2,550	1,800	2,652	2,652	47.3%
620-3810-52140	Professional Fees Technolo	2,016	9,975	5,300	5,300	5,512	5,512	4.0%
620-3810-52230	Phone and Internet	3,108	3,532	3,500	3,500	3,640	3,640	4.0%
620-3810-52300	Other Intergov'tal pymts	20,769	19,479	41,538	20,000	43,200	43,200	116.0%
620-3810-52320	MMSD Sewer	834,536	917,226	860,000	860,000	1,008,949	1,008,949	17.3%
620-3810-52910	Software Purch/Maint	3,728	4,592	5,500	5,500	5,720	5,720	4.0%
620-3810-52930	Credit Card Fees	20,762	23,073	20,000	20,000	20,800	20,800	4.0%
620-3810-53100	Office Supplies	1,537	1,783	2,352	1,600	2,446	2,446	52.9%
620-3810-53120	Copy / Printing Costs	984	1,032	1,028	1,000	1,069	1,069	6.9%

**2025 Budget**

**Sewer Utility - 620**

Account Number	Account Name	2022 Actual	2023 Actual	2024 Projected	2024 Adopted Budget	2025 Proposed Budget	2025 Adopted Budget	% Chg Budget '24 to '25
620-3810-53200	Memberships & Subscription	237	244	474	250	493	493	97.2%
620-3810-54150	Safety Expenses	3,044	4,025	4,000	3,500	4,000	4,000	14.3%
620-3810-54700	Payments In Lieu Of Taxes	11,569	12,000	5,000	3,600	5,200	5,200	44.4%
620-3810-54710	Depreciation	450,253	415,652	455,000	455,000	473,200	473,200	4.0%
620-3810-55100	Liability & Property Insurance	32,910	33,730	42,550	36,000	44,252	44,252	22.9%
620-3810-55110	Workers Comp / Unemp.	9,747	12,843	12,000	12,000	12,480	12,480	4.0%
620-3810-57410	Administrative Charges	5,663	6,337	7,000	6,000	7,280	7,280	21.3%
620-3810-57430	Building Usage	12,317	13,370	14,000	14,000	14,560	14,560	4.0%
Total Sewer Administration Expenditures		\$ 1,541,496	\$ 1,776,205	\$ 1,747,588	\$ 1,648,611	\$ 1,937,769	\$ 1,937,769	17.5%
<b>Sewer Maintenance</b>								
620-3820-51100	Salaries and Wages	\$ 67,080	\$ 120,572	\$ 99,957	\$ 80,000	\$ 103,576	\$ 103,576	29.5%
620-3820-51200	Overtime Wages	355	1,025	5,526	2,000	3,650	3,650	82.5%
620-3820-51300	Health Insurance	13,011	24,832	27,908	26,000	29,698	29,698	14.2%
620-3820-51305	Dental & Other benefits	594	880	1,247	1,000	1,300	1,300	30.0%
620-3820-51310	Social Security and Medicare	5,360	8,938	7,750	6,200	8,203	8,203	32.3%
620-3820-51315	Wisconsin Retirement Syster	4,691	8,165	6,612	6,000	6,999	6,999	16.7%
620-3820-52990	Other Service contracts/fees	-	-	27,500	27,500	60,000	60,000	118.2%
620-3820-53400	Vehicle Maintenance	16,020	15,974	18,000	18,000	18,720	18,720	4.0%
620-3820-53410	Fuel	15,316	12,308	15,004	12,000	15,604	15,604	30.0%
620-3820-53500	Dept/Program Supplies	12,755	84,518	32,000	32,000	33,280	33,280	4.0%
620-3820-57420	Equipment Usage	95,397	55,136	61,000	61,000	63,440	63,440	4.0%
Total Sewer Maintenance Expenditures		\$ 230,579	\$ 332,349	\$ 302,505	\$ 271,700	\$ 344,470	\$ 344,470	26.8%
<b>Storm Maintenance</b>								
620-3830-51100	Salaries and Wages	\$ 46,444	\$ 74,489	\$ 56,890	\$ 84,460	\$ 57,999	\$ 57,999	-31.3%
620-3830-51200	Overtime Wages	1,697	1,126	4,012	3,000	2,044	2,044	-31.9%
620-3830-51300	Health Insurance	13,696	18,067	15,628	24,000	16,630	16,630	-30.7%
620-3830-51305	Dental & Other benefits	543	661	698	1,000	728	728	-27.2%
620-3830-51310	Social Security and Medicare	3,534	5,557	4,340	6,200	4,593	4,593	-25.9%
620-3830-51315	Wisconsin Retirement Syster	3,129	5,122	3,702	5,600	3,919	3,919	-30.0%
620-3830-53500	Dept/Program Supplies	30,434	39,488	47,000	47,000	48,880	48,880	4.0%
620-3830-57420	Equipment Usage	2,500	-	2,500	2,500	2,600	2,600	4.0%
620-3830-57460	Waste Disposal Charges	14,888	-	23,097	23,097	12,392	12,392	-46.3%
Total Storm Maintenance Expenditures		\$ 116,865	\$ 144,509	\$ 157,867	\$ 196,857	\$ 149,785	\$ 149,785	-23.9%

**2025 Budget**

**Sewer Utility - 620**

Account Number	Account Name	2022 Actual	2023 Actual	2024 Projected	2024 Adopted Budget	2025 Proposed Budget	2025 Adopted Budget	% Chg Budget '24 to '25
<b>Customer Accounts</b>								
620-3880-51100	Salaries and Wages	\$ 8,783	\$ 10,250	\$ 12,585	\$ 10,300	\$ 11,021	\$ 11,021	7.0%
620-3880-51200	Overtime Wages	-	-	2,085	-	-	-	0.0%
620-3880-51300	Health Insurance	2,933	3,038	5,012	3,600	4,900	4,900	36.1%
620-3880-51305	Dental & Other benefits	164	172	160	220	162	162	-26.2%
620-3880-51310	Social Security and Medicare	665	736	803	1,000	843	843	-15.7%
620-3880-51315	Wisconsin Retirement Syster	590	(183,350)	725	800	760	760	-5.0%
620-3880-53130	Postage/Mailing	3,461	3,201	5,100	5,100	5,304	5,304	4.0%
<b>Total Customer Accounts Expenditures</b>		<b>\$ 16,596</b>	<b>\$ (165,953)</b>	<b>\$ 26,470</b>	<b>\$ 21,020</b>	<b>\$ 22,991</b>	<b>\$ 22,991</b>	<b>9.4%</b>
<b>Other Sewer</b>								
620-3890-52920	Surveys/Studies & Plans	\$ 1,457	\$ 2,249	\$ 5,000	\$ 5,000	\$ 20,000	\$ 20,000	300.0%
620-3890-56130	Equipment	139,482	6,509	10,000	10,000	10,400	10,400	4.0%
620-3890-56600	Utility Infastructure	578,642	8,454,090	4,690,000	4,690,000	1,973,000	1,973,000	-57.9%
620-3890-56699	Capitalized Expenditures	(607,301)	(8,454,090)	(4,690,000)	(4,690,000)	(1,973,000)	(1,973,000)	-57.9%
620-8000-58200	Interest	215,018	290,853	505,000	505,000	513,574	513,574	1.7%
620-8000-58300	Debt Issuance Costs	-	69,583	110,000	110,000	114,400	114,400	0.0%
<b>Total Other Sewer Expenditures</b>		<b>\$ 327,298</b>	<b>\$ 369,193</b>	<b>\$ 630,000</b>	<b>\$ 630,000</b>	<b>\$ 658,374</b>	<b>\$ 658,374</b>	<b>4.5%</b>
<b>Total Expenditures</b>		<b>\$ 2,232,834</b>	<b>\$ 2,456,303</b>	<b>\$ 2,864,430</b>	<b>\$ 2,768,188</b>	<b>\$ 3,113,389</b>	<b>\$ 3,113,389</b>	<b>12.5%</b>
Net Change in Equity		\$ 645,379	\$ 127,984	\$ (450,533)	\$ 885,300	\$ 829,978	\$ 829,978	
Beginning Net Position		\$ 3,044,634	\$ 3,690,013	\$ 3,690,013	\$ 3,690,013	\$ 3,239,480	\$ 3,239,480	
Less: Surplus Applied		-	-	-	-	-	-	
<b>Ending Net Position</b>		<b>\$ 3,690,013</b>	<b>\$ 3,817,997</b>	<b>\$ 3,239,480</b>	<b>\$ 4,575,313</b>	<b>\$ 4,069,458</b>	<b>\$ 4,069,458</b>	
Debt service Principal payments					\$ 657,526		\$ 905,232	