



**2026
Adopted Budget**

Village of Shorewood, Wisconsin

Adopted November 17, 2025



VILLAGE OF SHOREWOOD

REPORTS AND PRESENTATIONS TO VILLAGE BOARD

Agenda Item: 2026 Budget Public Hearing

Date: November 17, 2025

Presenter: Krisztina Dommer

Department: Finance

Overview

The final draft of the **Village of Shorewood's 2026 Budget** is presented for **public hearing and Board approval**.

The purpose of the budget process is to plan, allocate, and manage financial resources to meet public service goals and organizational priorities effectively. It ensures that resources are directed toward key programs and services, aligns spending with available revenues, and maintains accountability and transparency. Through this process, the Village is able to make informed decisions about funding priorities, anticipate future needs, and respond to changes in revenue or expenses.

Shorewood utilizes a variety of planning tools as part of its budget process, including the **Long Range Financial Plan**, to support forecasting and long-term financial sustainability. The estimated project costs included in this document are anticipated to be financed through **borrowings**, and the associated **debt service maintenance** is incorporated into the annual levy. While the Village must always finance its current level of debt service, operating within levy limits requires balancing debt service obligations with available funds for day-to-day operations.

As the Village approaches its levy limit, maintaining both infrastructure reinvestment and core service delivery will require continued evaluation of service levels and funding priorities. Staff anticipates conducting a more comprehensive review of service levels as part of the **2027 budget development process**, informed by the outcomes of this budget cycle.

The 2026 Budget is based on input from the Village Board of Trustees, reflecting the discussions and direction provided during the special budget meeting held on October 15, 2025. Based on this guidance, the 2026 Budget has been developed into a comprehensive financial management plan for the upcoming fiscal period. The key objective of the budget process is to align available revenues with approved expenditures to deliver a balanced, sustainable plan for funding the Village's initiatives in 2026. Implementation and collection of revenues will proceed as the Board continues its policy and operational work throughout the fiscal year.

Village Levy and Core Services

The **2025 tax levy** (supporting the **2026 budget**) reflects a **2.8% increase**. This adjustment is designed to sustain essential Village operations and support long-term capital reinvestment.

For a home assessed at **\$340,000**, the **Village's portion** of the property tax bill is approximately **\$2,837**. This amount supports all Village services, including:

- Public Safety (Police, Fire, and Emergency Services)
 - Public Works, Streets, and Engineering
 - Parks, Recreation, and the Library
 - Planning and Zoning
 - General Government and Administrative Services
-

Village Utilities

The Sewer Utility rates will be increased by an average of 33% to accommodate the debt service issued as part of the Village's long-range planning infrastructure improvements.

PSC Rate Case

In January 2025, a rate case was submitted and is still pending with the Public Service Commission of Wisconsin (PSC). A public hearing is anticipated to occur in December to finalize the rates, with an expected increase of approximately 30%.

Investing in Shorewood's Infrastructure

Shorewood continues to make significant progress in maintaining and improving essential public infrastructure. Recent 2025 projects include:

Lake Drive Reconstruction includes water, sewer, roadways, and stormwater management improvements, green infrastructure, crosswalks, sidewalks and pedestrian enhancements.

Library fire alarm system enhancements and HVAC system.

Streetlights updates as part of an upgrade to utility infrastructure in the northwest corner of the Village, and designed Phase Two of a Five Phase Plan. This was financed by a separately issued streetlight charge. The Village board will consider amending the calculation of the charge for corner lots to apply to the shortest street side of the parcel, but no less than 40 feet.

In the near future, in 2026, the Village is continuing projects such as:

North Oakland Avenue Reconstruction includes water, sewer, roadways, stormwater management improvements, green infrastructure, crosswalks, and pedestrian enhancements

Neighborhood Greenways Initiative, which will entail working with a traffic engineering firm and applicable partners to facilitate a public planning process to develop recommendations and budgetary figures for the installation of neighborhood greenway infrastructure on identified roadways.

Sustainability – If this item is addressed in the Sustainability Action Plan or has long-term sustainability impacts, please include and describe how it will impact the natural environment. If not applicable, N/A should be entered in this space.

N/A

Action Required / Recommended – Please include the recommended motion or required action for this agenda item.

Motion to adopt the 2025 Budget for the Village of Shorewood.

Fiscal Note / Budget Impact – Please include the budget impact for this agenda item.

N/A

Attachments – Please list the following attachments and supporting documents for this agenda item.

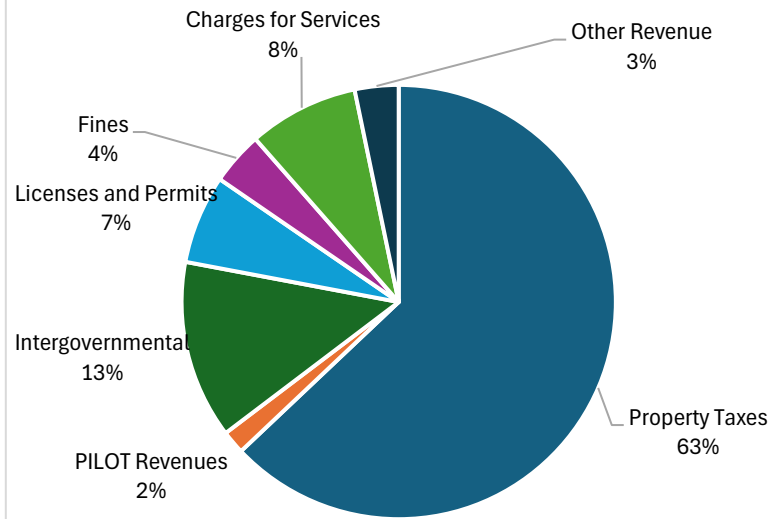
PowerPoint Presentation

**Village of Shorewood Tax Summary
All Funds**

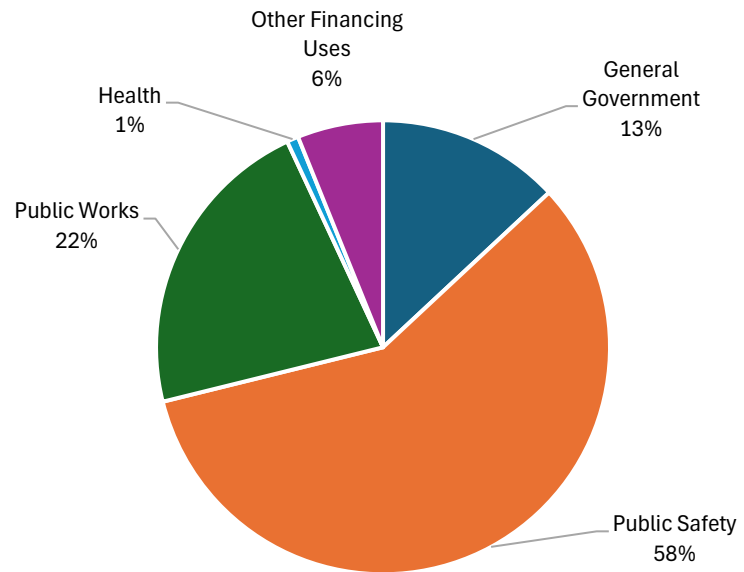
Village Tax Levy - All Funds	2024 Actual	2025 Projected	2025 Adopted Budget	2026 Proposed Budget	Budget to Budget % Change
Property Taxes	\$ 12,598,328	\$ 13,451,683	\$ 13,451,683	\$ 13,829,123	2.81%
GF	8,609,900.03	9,126,494.00	9,126,494.00	9,400,288.82	3.00%
Library	963,366.00	983,845.00	983,845.00	1,014,193.00	3.08%
Senior Svc	121,584.00	128,879.00	128,879.00	128,879.04	0.00%
Debt Svc	2,276,478.00	2,547,845.00	2,547,845.00	2,620,761.85	2.86%
Capital	627,000.00	664,620.00	664,620.00	665,000.00	0.06%

Village of Shorewood
2026 Proposed Budget
General Fund Summary
Revenue Expenditure Summary

2026 Budgeted Revenue Composition



2026 Budgeted Expenditure Composition



Village of Shorewood

2026 Proposed Budget

General Fund - Revenue and Expenditures Summary

Revenue	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Projected	2026 Requested
Property Taxes	8,684,249	8,609,900	9,126,494	9,126,494	9,400,289
PILOT Revenues	209,733	227,938	260,000	260,000	260,000
Intergovernmental	1,674,528	1,976,750	1,892,021	1,993,008	1,983,754
Licenses and Permits	778,503	702,641	1,009,953	1,023,000	987,058
Fines	580,204	642,028	550,000	538,000	590,000
Charges for Services	310,055	314,459	1,006,600	1,180,483	1,226,281
Other Revenue	1,187,738	1,139,660	437,650	496,195	487,150
Other Financing Sources	69,502	170,000	140,627	47,000	345,263
Total Revenues	13,494,512	13,783,376	14,423,345	14,664,180	15,279,795
Expenditures					
General Government	1,488,215	1,669,835	1,807,567	1,862,057	1,995,379
Public Safety	7,744,362	7,951,450	8,386,381	8,310,089	8,875,284
Public Works	2,930,019	3,151,084	3,183,917	3,180,144	3,349,159
Health	121,283	108,212	111,480	111,480	125,972
Other Financing Uses	197,117	396,130	934,000	934,000	934,000
Total Expenditures	12,480,996	13,276,710	14,423,345	14,397,771	15,279,795
Net Change in Fund Balance	1,013,516	506,666	(0)	266,409	0
Beginning Balance	5,656,117	6,669,633	7,176,299	7,176,299	7,442,708
Ending Fund Balance	6,669,633	7,176,299	7,176,298	7,442,708	7,442,709
	53%	54%	50%	52%	49%



**Village Board
Department Description**

The Village Board of Trustees is an elected governmental body, made up of one elected Village President and six elected Village Trustees. Each member of the Board is elected to serve a three year term. Every year, two Trustee seats are up for re-election. Every three years the Village President seat is up for re-election. Elections are at-large and nonpartisan. The Board is responsible for appointing the Village Manager, who serves as the chief administrative officer in the Village and oversees the day-to-day operations. The Village Board is responsible to the residents of the Village of Shorewood for the provision of municipal services. To assist and provide recommendations to the Village Board, Trustees and citizens are appointed to serve on numerous standing and volunteer committees.

Services

- Adopt the annual budget, levy taxes, and appropriate monies for the operation of the Village;
- Adopt policies and strategic planning documents for Village operations;
- Adopt ordinances and resolutions;
- Adopt Village goals and objectives;
- Appoint and evaluate the performance of the Village Manager;
- Approve contracts for Village services and products;
- Appoint board, commission and committee members and statutory employees;
- Chair and serve on various intergovernmental, standing and volunteer committees.
- Represent the residents and businesses of the Village of Shorewood as public officials

2026 Budget

General Fund Revenues and Expenditures
Village Board - 1100

Account Number	Account Name	2023 Actual	2024 Actual	YTD 6/30/2025	2025 Projected	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	% Chg Budget '25 to '26	Notes
Revenues										
100-1100-41110	Property Taxes	\$ 8,684,249	\$ 8,609,900	\$ 9,126,494	\$ 9,126,494	\$ 9,126,494	\$ 9,400,289	\$ 9,400,289	3.0%	All recognized at beginning of the year
100-1100-41300	PILOT - Water	178,640	207,000	-	240,000	240,000	240,000	240,000	0.0%	PILOT calculated at year end
100-1100-41310	PILOT - Parking	20,213	20,938	-	20,000	20,000	20,000	20,000	0.0%	PILOT calculated at year end
100-1100-43430	State Aids - EC / PPT / VSP	41,090	41,090	49,411	49,411	30,000	30,000	30,000	0.0%	
100-1100-48550	Donations - 4th of July event	9,600	13,800	3,750	3,750	-	-	-	0.0%	
100-3100-44800	Vehicle Registration Fee	-	-	78,791	198,791	234,000	234,000	234,000	0.0%	
100-3430-44700	Streetlight Charge	-	-	304,652	900,000	700,000	900,000	900,000	28.6%	
Total Village Board Revenues		\$ 8,933,792		\$ 9,563,097	\$ 10,538,446	\$ 10,350,494	\$ 10,824,289	\$ 10,824,289	4.6%	
Expenditures										
100-1100-51100	Salaries and Wages	\$ 7,320	\$ 7,339	\$ 3,489	\$ 7,400	\$ 7,400	\$ 7,622	\$ 7,622	3.0%	
100-1100-51310	Social Security and Medicare	560	561	267	599	599	617	617	3.0%	
100-1100-51900	Professional Education *	1,012	3,339	2,657	7,000	7,000	7,210	7,210	3.0%	
100-1100-52920	Surveys/Studies & Plans	-	-	-	-	-	150,000	150,000	100.0%	Village Cost Study/Review
100-1100-53100	Office Supplies	54	24	24	250	250	258	258	3.0%	
100-1100-53140	Legal Notices & Publications *	3,694	1,358	891	1,783	1,600	1,648	1,648	3.0%	
100-1100-53200	Memberships & Subscriptions *	7,239	8,401	8,401	16,802	8,000	8,240	8,240	3.0%	Most paid in beginning of year.
100-1100-53900	Miscellaneous Expenses	(60)	-	-	250	250	258	258	3.0%	
100-1100-53990	Contingency / Other activities	-	2,345	-	10,400	10,400	10,712	10,712	3.0%	
100-1100-54110	4th of July Festivities	15,530	18,922	-	4,000	4,000	4,120	4,120	3.0%	
Total Village Board Expenditures		\$ 35,349	\$ 42,289	\$ 15,730	\$ 48,484	\$ 39,499	\$ 190,684	\$ 190,684	382.8%	

* See also - detail sheets

2026 Budget

Expenditure Request Detail - Village Board

100-1100-51900	Professional Education	
EDI Training/Education		5,210
League of Wisconsin Municipalities convention		1,000
Other Trustee conferences		<u>1,000</u>
Total for account		<u>7,210</u>
100-1100-53140	Communications/publications	
Legal notices and publications		1,648
Total for account		<u>1,648</u>
100-1100-53200	Memberships & subscriptions	
League of Wisconsin Municipalities membership		7,200
Public Policy Forum Membership		600
Intergovernmental Cooperative Council (ICC)		<u>440</u>
Total for account		<u>8,240</u>



**Municipal Court
Department Description**

The Shorewood Municipal Court has jurisdiction over alleged infractions of the Shorewood Municipal Code. These non-criminal violations are punishable by forfeiture in a presumptive amount set by the State of Wisconsin, or the Shorewood Village Board. Infractions include traffic and parking citations and other non-criminal code violations occurring in Shorewood. It is the mission of the Shorewood Municipal Court to administer justice under the authority of the judicial branch of government interpreting the law fairly, impartially, and effectively, for all citizens.

Services

- Schedule all court appearances.
- Maintain separate files and court appearances for juveniles;
- Submit court dispositions on fingerprint cards to the Criminal Investigative Bureau (CIB);
- Submit court dispositions on driving complaints to Department of Transportation (DOT);
- Prepare case files for Village Attorneys;
- Prepare appeals to Circuit Court;
- Answer questions (in person and via telephone) from the public, defendants and attorneys regarding court appearances, monies owed and general court procedures;
- If warranted, send defendants to the house of corrections, if ordered by the judge;
- Suspend and un-suspend driver's licenses through DOT;
- Apply payments efficiently and with accuracy;
- Maintain records- paper and electronic.

2026 Budget

General Fund Revenues and Expenditures

Municipal Court - 1200

Account Number	Account Name	2023 Actual	2024 Actual	YTD 6/30/25	2025 Projected	2025 Proposed Budget	2026 Proposed Budget	2026 Adopted Budget	% Chg Budget '25 to '26
Revenues									
100-1200-45120	Court Fines - current	\$ 38,989	\$ 31,538	\$ 15,404	\$ 30,000	\$ 32,000	\$ 32,000	\$ 32,000	0.0%
100-1200-45190	Court Fines - SDC	35,451	58,682	26,145	50,000	60,000	60,000	60,000	0.0%
100-1200-47390	Charges for services - Brown Deer	-	-	-	-	-	-	-	0.0%
Total Municipal Court Revenues		\$ 74,439	\$ 90,219	\$ 41,549	\$ 80,000	\$ 92,000	\$ 92,000	\$ 92,000	0.0%
Expenditures									
100-1200-51100	Salaries and Wages	\$ 40,628	\$ 41,756	\$ 21,398	\$ 42,050	\$ 46,027	\$ 47,248	\$ 47,248	2.7%
100-1200-51300	Health Insurance	2,250	2,250	1,125	3,000	3,000	3,600	3,600	20.0%
100-1200-51305	Dental & other benefits	744	744	380	800	822	859	859	4.5%
100-1200-51310	Social Security and Medicare	3,322	3,408	1,744	3,500	3,521	3,614	3,614	2.6%
100-1200-51315	Wisconsin Retirement System	2,423	2,535	1,323	2,600	2,821	3,032	3,032	7.5%
100-1200-51900	Professional Education *	1,787	2,517	1,585	3,043	2,650	2,650	2,650	0.0%
100-1200-52910	Software Purch/Maint *	8,188	7,833	8,686	15,667	8,036	8,036	8,036	0.0%
100-1200-52990	Other Service Contracts & Fees *	105	149	170	650	650	650	650	0.0%
100-1200-53100	Office Supplies	370	688	207	500	520	520	520	0.0%
100-1200-53130	Postage	801	771	286	800	900	900	900	0.0%
100-1200-53200	Memberships & Subscriptions *	145	155	205	290	205	205	205	0.0%
100-1200-55110	Workers Comp	85	92	41	95	105	107	107	1.9%
100-1200-57450	Police / Baliff services	10,582	16,236	-	7,500	7,800	7,800	7,800	0.0%
Total Municipal Court Expenditures		\$ 71,430	\$ 79,134	\$ 37,150	\$ 80,494	\$ 77,057	\$ 79,221	\$ 79,221	2.8%

* See also - detail sheets

2026 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>900</u>	800	Planning on going from 2 from 1
Total for account	<u>2,650</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)	75		
Wisconsin Municipal Judges Association	<u>130</u>		
Total for account	<u>205</u>		



**Village Manager
Department Description**

The mission of the Village Manager's Office is to exercise leadership in planning, coordinating, staffing, developing and controlling the activities of all municipal functions to accomplish Village goals and policies as determined by the Village President and Board of Trustees. The Village Manager assists the Board by facilitating the establishment of goals and proposing alternative strategies for their accomplishment. The Village Manager directs the use of human and fiscal resources toward accomplishment of Village goals and appraises the Board of Trustees regarding results.

Services

- Direct the preparation of the annual budget and capital improvement plan;
- Oversees the preparation of the Village Board agenda;
- Serves as Personnel Director responsible for negotiation and administration of collectively bargained labor agreements; approves hiring of non-sworn personnel; recommends the appointment of department heads to the Village Board;
- Prepares information, newsletters, web page, letters, memos, and press releases as Public Information Officer;
- Responsible for all general operations of the Village;
- Conducts annual evaluation of department heads;
- Carries out policy directives of the Village Board;
- Establishes administrative policies and procedures for the conduct of Village operations;
- Conducts regular staff meetings and coordinates training opportunities for staff;
- Represents the Village in intergovernmental matters at the federal, state and county level;
- Conducts and oversees efforts to promote overall economic development and Central District revitalization;
- Facilitates the implementation of the Vision 2025 Plan and other planning documents;
- Advising the Village Board on present and future financial, personnel and program needs.



Cost Initiative

The Manager’s Office has actively reviewed expenditures and implemented strategies to reduce costs while maintaining service quality. Efforts include obtaining competitive quotes for health insurance, assessment, and legal services, and transitioning IT support to the Village of Bayside—resulting in lower hourly costs, improved cybersecurity, and the elimination of costly on-site servers.

The office has also streamlined internal processes by digitizing payroll and reducing printed communications, cutting staff time and supply expenses. Participation in conferences and employee recognition events has been scaled back, and the Village has engaged in joint purchasing with North Shore communities to reduce costs on items such as police radios and court services.

Challenges remain, including legacy vehicle use policies and the absence of facilities to support fleet electrification. The Village Manager recommends creating a framework to guide equipment replacement decisions and align with long-term sustainability goals. Regarding IT services, the current full-time contract should be re-evaluated, as recent technology improvements suggest a part-time model (e.g., 20 hours per week) may be sufficient. These initiatives demonstrate the Manager’s Office’s ongoing commitment to fiscal responsibility, operational efficiency, and strategic planning.

2026 Budget

General Fund Revenues and Expenditures

Village Manager - 1410

Account Number	Account Name	2023 Actual	2024 Actual	YTD 6/30/25	2025 Projected	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	% Chg Budget '25 to '26
Revenues									
100-1410-43410	State Shared Revenue	\$ 265,167	604,902	\$ -	\$ 584,814	\$ 584,814	\$ 633,336	633,336	8.3%
100-1410-43411	Expenditure Restraint	259,452	206,058	-	259,452	259,452	196,554	196,554	-24.2%
100-1410-44140	Cable Fees - Time Warner	71,814	66,754	15,191	70,000	70,000	65,000	65,000	-7.1%
100-1410-44141	Cable Fees - AT&T	22,420	20,208	4,540	25,000	25,000	20,208	20,208	-19.2%
100-1410-48150	Insurance Dividend	19,703	14,131	7,687	7,687	15,000	10,000	10,000	-33.3%
100-1410-48900	Miscellaneous Revenue	(7,880)	-	5,550	-	-	-	-	0.0%
Total Village Manager Revenues		\$ 630,676	\$ 912,053	\$ 32,968	\$ 946,953	\$ 879,923	\$ 925,098	\$ 925,098	5.1%
Expenditures									
100-1410-51100	Salaries and Wages	\$ 263,986	\$ 273,405	143,522	\$ 299,968	\$ 299,968	\$ 301,139	\$ 301,139	0.4%
100-1410-51140	Auto / Phone allowance	2,700	\$ 2,700	1,350	2,781	2,781	2,781	2,781	0.0%
100-1410-51300	Health Insurance	63,306	\$ 66,474	20,587	42,000	68,713	62,713	62,713	-8.7%
100-1410-51305	Dental & other benefits	1,527	\$ 1,575	805	17,000	2,544	2,731	2,731	7.4%
100-1410-51310	Social Security and Medicare	19,570	\$ 20,199	10,614	22,948	22,948	23,037	23,037	0.4%
100-1410-51315	Wisconsin Retirement System	17,947	\$ 18,858	9,876	20,000	20,697	21,684	21,684	4.8%
100-1410-51900	Professional Education *	2,866	\$ 413	869	4,200	4,200	4,200	4,200	0.0%
100-1410-52990	Other Service Contracts & Fees *	13,456	\$ 1,895	17,284	43,401	8,833	500	500	-94.3%
100-1410-53100	Office Supplies	703	\$ 879	202	515	515	500	500	-2.9%
100-1410-53140	Marketing & Communications *	14,704	\$ 15,595	9,779	19,558	12,975	17,750	17,750	36.8%
100-1410-53200	Memberships & Subscriptions *	1,594	\$ 3,008	1,360	3,300	3,300	2,700	2,700	-18.2%
100-1410-54100	Volunteer Committees	4,771	\$ 989	-	500	2,000	2,000	2,000	0.0%
100-1410-54130	Awards / Recognitions	3,069	\$ 4,802	903	5,500	5,500	5,500	5,500	0.0%
100-1410-55100	Liability & Property Insurance	52,240	\$ 53,637	28,319	56,638	54,600	56,784	56,784	4.0%
100-1410-55110	Workers Comp	522	\$ 588	264	634	634	680	680	7.3%
100-1410-56110	Computers / Printers	19,039	\$ 10,257	8,030	11,161	13,500	10,000	10,000	-25.9%
100-1410-56130	Equipment / Furniture	1,017	\$ 2,020	237	5,000	5,000	5,000	5,000	0.0%
100-1410-57900	Expenditure Charged to Others	(840)	(7,375)	-	(7,000)	-	(7,000)	(7,000)	0.0%
Total Village Manager Expenditures		\$ 482,177	\$ 469,920	\$ 254,000	\$ 548,104	\$ 528,708	\$ 512,699	\$ 512,699	-3.0%

* See also - detail sheets

2026 Budget

Expenditure Request Detail - Village Manager's Office

<u>100-1410-51900</u>	Professional education	
ICMA (Mgr. & Ast. Mgr.)		2,200
WCMA or Equivalent (Mgr. & Ast. Mgr.)		1,500
Misc. Seminars / Conferences		<u>500</u>
Total for account		<u>4,200</u>
<u>100-1410-52990</u>	Other service contracts & fees	
Resident Mediation services		500
Total for account		<u>500</u>
<u>100-1410-53140</u>	Marketing & Communications	
Contracted writing (Jennifer Anderson)		6,000
Manager's Memo e-newsletter and archive hosting (Constant Contact)		1,250
Shorewood Today - Charges for services (\$5,000)		5,000
Mass postcard mailings (2)		5,000
Other Marketing and Communications costs		<u>500</u>
Total for account		<u>17,750</u>
<u>100-1410-53200</u>	Memberships / Subscriptions	
International City/County Management Association (ICMA) (2)		1,800
Milwaukee Business Journal		170
Other resource journal/information		100
Wisconsin City/County Management Association (WCMA) (2)		300
Zoom Pro Account \$150 per year per user		300
MEA - South Eastern Wisconsin (MEA-SEW) - Anderson		30
Total for account		<u>2,700</u>



**Village Clerk
Department Description**

The mission of the Clerk’s office is to fulfill the statutory requirements of election administration; legal notice dissemination; license and permit issuance; and the preparation and preservation of all official minutes, documents and records of the Village while being committed to providing extraordinary customer service to Shorewood citizens - every customer, every time.

- Election administration: Incorporates funding, staffing, election inspector training, and adherence to all election laws of the State of Wisconsin and the Federal government.
- Licensing: Includes collecting information from applicants; sending yearly renewal packets to current license and permit holders; conducts background checks where applicable; providing the Village Board with information to make informed decisions when acting upon license applications; creating and issuing licenses.
- Records Management: Coordinates the document imaging system, which is a process in which all contracts, minutes, ordinances, and resolutions are scanned into the system for easy retrieval. Easements and deeds will also be scanned in this system.
- Customer Service:
 - Deliver consistent excellent customer service to all our customers, both external and internal. Consistently performing beyond customer expectations;
 - Be sensitive to the needs and concerns of all our citizens and to be especially alert to those with special needs;
 - Consciously listen to our customer's requests in order to correctly identify their needs;
 - Represent the Village of Shorewood in a professional manner and in a way that earns the respect of our customers and peers;
 - Make every interaction between our customers and ourselves a positive one;
 - Treat every individual with respect and as the most important person in our day;
 - Provide resources and assistance for other departments in carrying out excellent customer service.



Services – Clerk’s Office

- Prepare and maintain Village records, to include the document imaging process;
- Respond to informational requests from the general public, including open records requests according to Statutes;
- Prepare and publish legal notices to the public;
- Act as secretary to the Village Board, Board of Appeals and Board of Review. Prepare and maintain minutes of meetings.
- Administer elections and coordinate all poll workers, polling locations, training;
- Function as the primary intake point for all voter registration and absentee voting;
- Primary input for all voter information into WisVote
- Process and collect documentation for business licenses.
- Issue licenses and permits;
- Process requests for dog/cat licenses;
- Answer incoming phone calls and respond to general resident inquiries;
- Function as the primary cash collection point at the Village for all general receipts, utility bills, permits and tax payments;
- Function as the primary point-of-sale for all overnight and daytime parking permits.
- Maintain accurate information in parking permit system to communicate purchased night parking permits to the police department;
- Process all incoming and outgoing mail, assist other departments with mass mailings.
- Provide backup and support for many other departments in the Village.
-

Cost Initiative

2026 Budget

General Fund Revenues and Expenditures

Clerk Services - 1420

Account Number	Account Name	2023 Actual	2024 Actual	YTD 6/30/25	2025 Projected	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	% Chg Budget '25 to '26
Revenues									
100-1420-44110	Liquor Licenses (Class)	\$ 17,790	\$ 14,160	\$ 11,301	\$ 12,000	\$ 16,500	\$ 16,500	\$ 16,500	0.0%
100-1420-44111	Operators Licenses	2,540	3,480	2,080	3,500	3,250	3,250	3,250	0.0%
100-1420-44120	Village Licenses	5,883	4,701	3,831	5,000	5,000	5,000	5,000	0.0%
100-1420-44130	Weights and Measures	2,438	2,775	-	-	1,600	1,600	1,600	0.0%
100-1420-44200	Pet Licenses	4,751	3,894	1,158	2,000	4,500	4,500	4,500	0.0%
100-1420-44900	Security Alarm Permits	1,680	1,980	840	1,600	1,600	1,600	1,600	0.0%
100-1420-46351	RCA daytime	2,995	3,126	4,193	4,200	-	-	-	0.0%
100-142046401	Convenience Fee (CC Chg)								
100-1420-48900	Miscellaneous Revenue	10,526	12,407	8,198	8,198	6,000	9,000	9,000	50.0%
Total Clerk Services Revenues		\$ 48,602	\$ 46,522	\$ 31,601	\$ 36,498	\$ 38,450	\$ 41,450	\$ 41,450	7.8%
Expenditures									
100-1420-51100	Salaries and Wages	\$ 160,951	\$ 169,392	\$ 90,650	\$ 181,300	\$ 176,549	\$ 186,080	\$ 186,080	5.4%
100-1420-51120	Poll Worker Stipends	10,475	31,949	8,471	16,942	12,000	12,000	12,000	0.0%
100-1420-51300	Health Insurance	14,132	33,121	22,091	45,000	69,689	65,123	65,123	-6.6%
100-1420-51305	Dental & other benefits	1,581	1,753	1,196	2,391	1,990	2,324	2,324	16.8%
100-1420-51310	Social Security and Medicare	12,192	12,705	6,766	13,531	13,506	14,234	14,234	5.4%
100-1420-51315	Wisconsin Retirement System	10,368	11,284	6,287	12,574	12,182	13,399	13,399	10.0%
100-1420-51900	Professional Education *	3,671	1,866	2,143	2,650	2,650	4,600	4,600	73.6%
100-1420-52300	Other Intergov'tal pymts	1,600	3,000	3,000	3,000	3,120	3,120	3,120	0.0%
100-1420-52910	Software Purch/Maint *	16,298	13,448	8,761	12,740	12,740	5,000	5,000	-60.8%
100-1420-52930	Credit Card Fees	5,341	5,157	3,043	3,600	3,744	3,744	3,744	0.0%
100-1420-53100	Office Supplies	2,591	2,463	2,347	4,694	3,120	4,881	4,881	56.5%
100-1420-53130	Postage/mailings *	7,800	17,986	6,398	12,796	12,500	12,500	12,500	0.0%
100-1420-53200	Memberships & Subscriptions *	365	949	500	1,000	450	600	600	33.3%
100-1420-53300	Voting Equipment Costs *	1,648	1,616	1,267	2,534	4,600	5,495	5,495	19.5%
100-1420-53500	Voting Supplies *	3,173	23,528	3,208	3,500	3,450	5,450	5,450	58.0%
100-1420-53900	Miscellaneous Expenses	(100)	20	-	260	260	270	270	4.0%

2026 Budget

General Fund Revenues and Expenditures

Clerk Services - 1420

Account Number	Account Name	2023 Actual	2024 Actual	YTD 6/30/25	2025 Projected	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	% Chg Budget '25 to '26
100-1420-54000	Programming (MADAC)	13,623	15,008	5,277	13,000	13,000	13,520	13,520	4.0%
100-1420-55110	Workers Comp	294	331	149	312	312	421	421	35.0%
100-1420-57900	Expenditures Charged to Others	(4,316)	(5,653)	-	-	-	-	-	0.0%
Total Clerk Services Expenditures		\$ 261,686	\$ 339,922	\$ 171,553	\$ 331,823	\$ 345,861	\$ 352,762	\$ 352,762	2.0%

* See also - detail sheets

2026 Budget

Expenditure Request Detail - Clerk Services

100-1420-51900	Professional education		100-1420-53200	Memberships / Subscriptions	
	Annual Clerk's Conference (1)	1,600		Wisconsin Muni Clerks Assoc (1)	250
	Clerk District Mtgs (1)	100		Metro Clerk's Association (1)	100
	Metro Clerks Mtgs - (1)	100		IIMC membership	<u>250</u>
	UW-GB Master Academy (1)	800		Total for account	<u>600</u>
	IIMC Conference	1,500			
	Miscellaneous Training	<u>500</u>			
	Total for account	<u>4,600</u>	100-1420-53300	Voting Equipment Costs	
				Machine Maintenance - 9 Express Vote machines @ \$180	1,620
100-1420-52910	Software contracts/maint/purchases			Machine Maintenance - 5 DS-200 machines @ \$125	625
	General Code E360	1,000		Firmware License - 3 Express Vote machines @ \$325	975
	General Code - Code Book Updates	3,100		Firmware License - 5 DS-200 machines @ \$325	1,625
	BS&A business license support	<u>900</u>		Village's Costs for Milwaukee County Spare Machines	250
	Total for account	5,000		Programming and Coding (4 elections)	<u>400</u>
				Total for account	<u>5,495</u>
100-1420-53130	Postage/mailings		100-1420-53500	Dept / Program supplies - Voting	
	Elections Mailing costs (4)	11,000		Ballots (4 elections)	3,000
	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>5,450</u>



Finance
Department Description

The mission of the Finance Department is to provide quantitative and trend analysis, including the current, relevant financial data needed to make informed decisions about the effective use of our resources, to ensure the safety of Village resources through efficient use of internal controls, and to satisfy applicable accounting and financial regulations. As part of fulfilling our mission we are responsible for all of the accounting and financial reporting of Village operations.

Services

- Ensure that the Village accounting records and transactions are prepared and recorded in accordance with the generally accepted accounting principles (GAAP) as applicable to governments;
- Administration of the annual financial audit and any other financial compliance audits;
- Oversight of all financial transactions and processes to ensure compliance with other Federal, State and local regulations;
- Financial transaction processing such as utility billing, accounts receivable billing, accounts payable processing;
- Review and process various payroll related transactions and reporting;
- Review and monitor the Village’s monthly and daily banking transactions;
- Preparation of the property tax bills and financial settlements with other jurisdictions;
- Coordination of the Village’s annual budget process and ongoing monitoring of budget to actual results;
- Preparation of quarterly budget to actual financial reports;
- Preparation of other financial reports and analysis for departments and elected officials;
- Preparation and filing of the Village’s State of Wisconsin annual financial report (Report C);
- Monitor procurement practices in conjunction with the Village’s purchasing policy and accounts payable;
- Lead the Village’s long range financial planning process;
- Monitor and review the Village’s Water and Sewer Utility financial performance and make recommendations for any rate adjustments;
- Prepare and file the annual Public Service Commission (PSC) reports for the Water Utility;
- Cash management and investment of Village funds.

Cost Initiative

2026 Budget

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

Account Number	Account Name	2023 Actual	2024 Actual	YTD 6/30/2025	2025 Projected	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	% Chg Budget '25 to '26
Revenues									
100-1510-48100	Interest Income	\$ 823,674	\$ 785,461	\$ 165,181	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	0.0%
100-1510-48101	Market to Market adjustments	83,766	105,380	36,234		-	-	-	0.0%
100-1510-48110	Interest on Loans/Advances	4,052	2,739	-	4,100	4,000	4,000	4,000	0.0%
100-1510-48120	Interest on Taxes	43,296	42,965	28,473	45,000	40,000	40,000	40,000	0.0%
100-1510-48900	Miscellaneous Revenue	5,102	30,552	11,775	15,000	-	10,000	10,000	0.0%
Total Finance Revenues		\$ 959,890		\$ 241,663	\$ 364,100	\$ 344,000	\$ 354,000	\$ 354,000	2.9%
Expenditures									
100-1510-51100	Salaries and Wages	\$ 120,969	\$ 54,606	\$ 20,888	\$ 41,800	\$ 44,168	\$ 45,487	\$ 45,487	3.0%
100-1510-51300	Health Insurance	29,151	25,526	12,657.3	25,300	21,956	20,964	20,964	-4.5%
100-1510-51305	Dental & other benefits	1,581	996	483.2	1,000	882	3,180	3,180	260.7%
100-1510-51310	Social Security and Medicare	8,977	3,934	1,475.1	3,000	3,379	3,480	3,480	3.0%
100-1510-51315	Wisconsin Retirement System	8,228	3,681	1,451.7	2,900	3,047	3,275	3,275	7.5%
100-1510-51900	Professional Education *	3,793	300	-	500	1,500	1,500	1,500	0.0%
100-1510-52130	Professional Fees Financial *	42,404	185,628	105,028.0	210,056	200,280	211,000	211,000	5.4%
100-1510-52910	Software Purch/Maint *	14,499	15,238	15,712.0	16,000	14,600	16,000	16,000	9.6%
100-1510-52990	Other Service Contracts & Fees	7,180	4,353	4,471.1	8,942	6,500	6,500	6,500	0.0%
100-1510-53100	Office Supplies *	1,099	2,629	498.7	1,300	1,508	1,508	1,508	0.0%
100-1510-53130	Postage/mailings *	7,057	5,397	1,546.1	6,500	6,760	6,760	6,760	0.0%
100-1510-53200	Memberships & Subscriptions *	50	25	25.0	100	375	375	375	0.0%
100-1510-53900	Misc Exp/Uncollectible Debt	-	10	-	1,000	4,000	2,000	2,000	-50.0%
100-1510-55110	Workers Comp	261	294	132.1	300	300	303	303	1.1%
100-1510-57900	Expenditures Charged to Others	(14,939)	(12,195)	-	(7,000)	(7,000)	(10,000)	(10,000)	42.9%
Total Finance Expenditures		\$ 230,309	\$ 290,422	\$ 164,368	\$ 311,698	\$ 302,255	\$ 312,333	\$ 312,333	3.3%

* See also - detail sheets



**Other General Administration
Department Description**

This department reports costs for the Village’s attorney, contracted IT administrative support, the Village’s third party assessor, and other general administrative costs.

Services

- The Village Attorney provides legal opinions, drafts ordinances, reviews bankruptcy filings, and other various legal services. The Village Attorney attends each Board meeting and provides legal guidance throughout the meeting and on an as-needed basis. The attorney category includes legal services for labor negotiations and other similar specialized services.
- The Village also contracts for IT support services for all network services and staff IT needs. This includes management of all network equipment, software, and maintenance support services. This contract also includes IT related support for department level systems, equipment, and software needs.
- The Village Assessor provides all legally required assessment functions through the development and implementation of practices and procedures that are in accordance with: Wisconsin Statutory law, Department of Revenue regulations, and current professional standards.
- Several other general costs are also reported in this department, such as general administrative fees, Village Hall and Village Center operating costs, general IT system licensing and maintenance contract fees, employee recruitment costs, as well as liability and property insurance costs related to the Village Hall site and departmental activities.

Cost Initiative

See Village Manager’s Office

2026 Budget
General Fund Revenues and Expenditures
Other General Administration - 1900

Account Number	Account Name	2023 Actual	2024 Actual	YTD 6/30/25	2025 Projected	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	% Chg Budget '25 to '26
Expenditures									
100-1900-52120	Professional Fees - General Legal	\$ 8,801	\$ 85,120	41,604	\$ 85,000	\$ 85,000	85,000	\$ 85,000	0.0%
100-1900-52125	Professional Fees - Court Legal	36,260	29,677	16,170	32,339	30,000	30,000	30,000	0.0%
100-1900-52140	Professional Fees - IT services	85,050	86,132	50,246	100,491	113,898	105,000	105,000	-7.8%
100-1900-52150	Professional Fees - Assessor	55,120	55,200	46,920	55,200	55,200	57,000	57,000	3.3%
100-1900-52190	Professional Fees - Insurance	26,775	28,988	14,589	33,000	33,000	33,000	33,000	0.0%
100-1900-51325	Flex Administrative Fees	3,092	2,759	1,304	3,952	3,952	4,110	4,110	4.0%
100-1900-51340	Retiree Health Insurance	-	477	-	334	-	400	400	0.0%
100-1900-51355	Employee Assistance Program	1,950	1,950	3,900	2,000	2,000	2,000	2,000	0.0%
100-1900-52200.55-00	Electric - Village Hall	11,356	11,506	5,837	12,480	12,480	12,854	12,854	3.0%
100-1900-52200.77-00	Electric - Village Center	10,724	11,578	5,006	13,000	13,000	13,390	13,390	3.0%
100-1900-52210.55-00	Gas - Village Hall	7,065	6,430	4,348	9,880	9,880	10,176	10,176	3.0%
100-1900-52210.77-00	Gas - Village Center	3,450	3,057	1,889	5,200	5,200	5,356	5,356	3.0%
100-1900-52220.55-00	Water - Village Hall	6,455	8,208	1,560	3,121	2,943	3,120	3,120	6.0%
100-1900-52220.77-00	Water - Village Center	879	985	531	1,063	1,040	1,071	1,071	3.0%
100-1900-52230.55-00	Phone / Internet - Village Hall	10,927	12,226	5,784	12,608	12,608	12,987	12,987	3.0%
100-1900-52230.77-00	Phone / Internet - Village Center	1,785	2,924	1,463	2,927	2,870	2,957	2,957	3.0%
100-1900-52330	Health Dept. - Abatement	2,400	2,400	1,200	2,496	2,496	2,571	2,571	3.0%
100-1900-52240	Streetlight Charges			4,310	17,240	-	17,240	17,240	0.0%
100-1900-52900.55-00	Cleaning and Pest Control - VH	15,258	16,053	7,351	14,702	14,560	14,997	14,997	3.0%
100-1900-52900.77-00	Cleaning and Pest Control - VC	6,489	10,233	3,778	11,024	11,024	11,355	11,355	3.0%
100-1900-52990	Network Service Contract fees *	29,581	32,449	29,042	44,005	57,530	42,400	42,400	-26.3%
100-1900-53100.55-00	Bldg. maint. / supplies - VH	1,319	1,463	540	3,000	3,000	3,090	3,090	3.0%
100-1900-53100.77-00	Bldg. maint. / supplies - VC	1,140	1,009	515	2,000	2,500	2,575	2,575	3.0%
100-1900-53120	Copier costs - Village Hall	9,214	10,922	5,080	12,118	12,118	12,482	12,482	3.0%
100-1900-53130	Postage meter costs - VH	5,202	4,868	2,699	7,800	7,800	8,034	8,034	3.0%
100-1900-53150	Job Posting/Testing/Hiring	24,544	1,246	2,274	4,548	3,000	3,090	3,090	3.0%
100-1900-55100	General liab. & prop. insurance	50,609	28,499	23,125	49,927	49,927	51,425	51,425	3.0%
100-1900-57900	Expenditure Charged to Others	(8,184)	(8,211)	-	-	-	-	-	0.0%
Total Other Gen Admin Expenditures		\$ 407,263	\$ 448,147	\$ 281,066	\$ 541,454	\$ 547,027	\$ 547,680	\$ 547,680	0.1%

2026 Budget

Expenditure Request Detail - Other General Administration

100-1900-52120 Professional Fees - General Legal		
Village attorney - General services	\$ 70,000	40 hours per month
Other Misc Legal	<u>15,000</u>	
Total for account	<u>85,000</u>	
100-1900-52125 Professional Fees - Court Legal		
Village attorney - Court services	<u>30,000</u>	16 hours per month
Total for account	<u>30,000</u>	
100-1900-52190 Professional Fees - Insurance		
R&R Professional Fees	30,000	
R&R Employee Navigator	<u>3,000</u>	
Total for account	<u>33,000</u>	
100-1900-52990 Network Service Contract fees		
Adobe Licenses	2,000	
Microsoft 365 - annual	20,000	
Web hosting fees - Civic Plus - annual	7,500	
Social Media archiver - annual	4,200	
KnowBe4 security services	3,000	
ESS door system updates	600	
Room Reservation software - VC	600	
Forticlient EMS - annual	1,000	
Palo Alto firewall - (3: VH; DPW; PD) annual	2,300	
ClipChamp Video Editor	200	
Other	1,000	
Total for account	<u>42,400</u>	



**Police
Department Description**

The Shorewood Police Department recognizes that a pro-active approach to crime prevention and crime reduction is the highest priority. To obtain this the Shorewood Police Department will partner with the community to preserve peace, reduce fear, and make Shorewood a safe place to live, work, shop and play. The Shorewood Police Department is committed to working with the community to solving problems and achieving positive outcomes.

The department consists of 25 sworn law enforcement officers that provide 24 hour/7 days a week police coverage. Supported by a non-sworn civilian staff of four, the Shorewood Police Department uses both “Problem Oriented Policing” and “Community Oriented Policing” philosophies to get to identify problems, deter crime, solve crimes and reduce the fear of crime. Officers receive at least 24 hours of training each year to prepare them to give the best service to the community as possible.

Services

- 24-hour/7-day patrol services;
- Detection, apprehension, and prosecution of violators and offenders of local, state and federal laws;
- Conduct complex criminal investigation;
- Directed patrol on pedestrian and speed issues;
- Accident Investigation;
- Make recommendations to the Village Board on matters concerning public safety issues;
- Crime Prevention:
- Continue to work with other departments to make Shorewood a safer community;
- Handle the safety for all Special Events;
- Provide alerts for major crimes or other issues;



Cost Initiative

The department has actively reviewed expenditures to identify cost-saving opportunities and improve operational efficiency. Key initiatives include eliminating duplicative IT software, sourcing office and evidence supply vendors that offer lower prices and honor tax exemptions, and conducting quarterly budget and overtime reviews. Efficiency measures implemented include reducing civilian employee hours, preplanning and hosting training sessions locally to minimize staffing disruptions and travel costs, and enforcing fuel-saving practices such as reducing squad car idling. The department also compares pricing across vendors beyond what is required by policy, prioritizing durability and long-term value.

Despite these efforts, several constraints limit cost reduction. These include minimum staffing and supervisory levels that drive overtime, mandatory training and certification requirements from state and federal agencies, and contractual obligations that restrict flexibility. Unforeseen expenditures and special event coverage further complicate cost control. The department seeks strategic ways to manage these challenges while ensuring compliance and maintaining service quality.

2026 Budget

**General Fund Revenues and Expenditures
Police Department - 2100**

Account Number	Account Name	2023 Actual	2024 Actual	YTD 6/30/25	2025 Projected	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	% Chg Budget '25 to '26
Revenues									
100-2100-45200	Parking Fines - current	502,093	543,524	244,941	\$ 450,000	\$ 450,000	\$ 490,000	\$ 490,000	8.9%
100-2100-45290	Parking Fines - TRIP	(80)	3,086	3,677	4,000	4,000	4,000	4,000	0.0%
100-2100-46200	False Alarm Fees	3,752	5,000	1,350	4,000	4,000	4,000	4,000	0.0%
100-2100-46336	On-Street Parking	319,311	273,820	165,725	320,000	320,000	300,000	300,000	-6.3%
100-2100-43550	Enforcement Grants	22,861	26,285	9,591	-	-	-	-	0.0%
100-2100-43560	Training Grants	3,680	5,520	-	-	-	-	-	0.0%
100-2100-43590	Other Grants	-	(3,109)	3,904	-	-	-	-	0.0%
100-2100-46900	Community Event Fees	-	-	-	-	-	-	-	0.0%
100-2100-46401	Convenience Fee (CC Chg)	-	-	-	-	-	-	-	-
100-2100-48900	Miscellaneous Revenue	15,084	7,882	7,205	7,100	2,500	40,000	40,000	1500.0%
Total Police Revenues		\$ 866,700		\$ 436,393	\$ 785,100	\$ 780,500	\$ 838,000	\$ 838,000	7.4%
Expenditures									
100-2100-51100	Salaries and Wages	\$ 2,184,117	\$ 2,225,710	\$ 1,049,753	\$ 2,267,593	\$ 2,435,680	\$ 2,529,775	\$ 2,529,775	3.9%
100-2100-51110	Civilian Salaries	199,709	210,373	109,097	225,444	225,444	234,079	234,079	3.8%
100-2100-51130	Holiday Pay	93,865	75,741	24,894	84,590	84,590	92,111	92,111	8.9%
100-2100-51200	Overtime Wages	105,345	117,049	52,172	110,000	102,991	101,190	101,190	-1.7%
100-2100-51300	Health Insurance	452,856	476,541	255,274	510,000	454,620	476,609	476,609	4.8%
100-2100-51305	Dental & other benefits	25,160	26,087	13,174	25,541	25,541	35,184	35,184	37.8%
100-2100-51310	Social Security and Medicare	193,027	197,998	92,276	216,393	216,393	226,223	226,223	4.5%
100-2100-51315	Wisconsin Retirement System	323,940	362,674	178,228	387,829	387,829	419,887	419,887	8.3%
100-2100-51330	Uniform Expense *	21,501	8,353	18,801	18,625	18,625	22,690	22,690	21.8%
100-2100-51335	Union Insurance Trust	2,172	2,244	1,080	2,496	2,496	2,496	2,496	0.0%
100-2100-51340	Retiree Health Contribution	66,937	72,334	28,917	61,600	61,600	61,600	61,600	0.0%
100-2100-51350	Education Reimb	-	-	-	-	3,000	3,000	3,000	0.0%
100-2100-51900	Professional Education *	25,968	19,626	9,912	20,000	20,000	27,000	27,000	35.0%

2026 Budget

General Fund Revenues and Expenditures
Police Department - 2100

Account Number	Account Name	2023 Actual	2024 Actual	YTD 6/30/25	2025 Projected	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	% Chg Budget '25 to '26
100-2100-52200	Electric	26,420	25,414	13,759	28,000	29,120	29,994	29,994	3.0%
100-2100-52210	Gas	15,503	10,134	8,301	17,100	18,720	19,282	19,282	3.0%
100-2100-52220	Water	2,271	2,908	1,446	2,906	2,906	2,994	2,994	3.0%
100-2100-52230	Phone and Internet *	17,327	17,979	8,852	17,500	17,500	19,500	19,500	11.4%
100-2100-52300	Other Intergov'tal pyrmts	3,540	2,748	1,083	8,320	8,320	8,320	8,320	0.0%
100-2100-52900	Cleaning and Pest Control *	17,653	17,488	9,500	19,600	19,600	21,300	21,300	8.7%
100-2100-52910	Software Purch/Maint *	50,651	58,539	57,127	68,795	68,795	81,700	81,700	18.8%
100-2100-52930	Credit Card Fees	30,021	37,278	21,586	37,948	37,948	37,948	37,948	0.0%
100-2100-52990	Other service contracts / fees *	49,170	49,239	48,180	54,500	54,500	54,500	54,500	0.0%
100-2100-53100	Bldg. / Office Supplies	6,990	4,469	2,661	11,000	12,480	10,000	10,000	-19.9%
100-2100-53120	Copy & Print Costs	4,756	4,131	2,174	5,200	5,200	5,200	5,200	0.0%
100-2100-53130	Postage Costs	3,253	3,853	1,391	4,000	4,680	4,680	4,680	0.0%
100-2100-53200	Memberships & Subscriptions *	1,885	1,200	1,855	1,895	1,895	1,895	1,895	0.0%
100-2100-53300	Repairs and Maintenance	-	-	-	1,000	2,080	2,080	2,080	0.0%
100-2100-53400	Vehicle Maintenance	31,109	18,246	12,218	22,793	22,793	25,000	25,000	9.7%
100-2100-53410	Fuel *	33,149	25,601	11,800	41,250	41,250	41,250	41,250	0.0%
100-2100-53420	Radio Expense *	10,123	10,100	330	13,550	13,550	15,000	15,000	10.7%
100-2100-53500	Dept/Program Supplies *	23,310	20,012	10,811	24,900	24,900	25,000	25,000	0.4%
100-2100-55100	Liability & Property Insurance	52,145	58,250	36,235	53,560	53,560	55,167	55,167	3.0%
100-2100-55110	Workers Comp	72,534	81,814	36,765	88,000	88,000	90,622	90,622	3.0%
100-2100-56130	Furniture / Office equipment	2,189	2,417	86	2,600	2,600	2,600	2,600	0.0%
100-2100-56140	Officer Equipment / repair *	20,146	9,494	2,733	9,600	9,600	9,600	9,600	0.0%
100-2100-57900	Expenditures Charged to Others	(24,271)	(16,236)	-	(20,000)	-	(20,000)	(20,000)	0.0%
Total Police Department Expenditures		\$ 4,144,471	\$ 4,239,808	\$ 2,122,468	\$ 4,444,128	\$ 4,578,806	\$ 4,775,474	\$ 4,775,474	4.3%

**2026 Budget
Expenditure Request Detail - Police Department**

NOTES

2026 Request

(continued)

<u>100-2100-51330</u>	<u>Uniforms</u>			<u>100-2100-52900</u>	<u>Cleaning contracts</u>	
Replacement Uniform parts		2,000		Building pest management fees (contract increase)		1,500.00
Detectives/plain clothes 4@\$685		2,740		Floor / mat maintenance		3,000
Sworn Personnel 20@\$635		12,700		Per contract agreement (\$1,200 / month)		14,400
New hire initial uniform purchase (2 anticipated vacancies) / Contingencies		3,500	Slight Increase			
CSO and bike uniforms		1,750		Building Cleaning		2,400
Total for account		\$ 22,690		Total for account		\$ 21,300

<u>100-2100-51900</u>	<u>Professional education</u>			<u>100-2100-52910</u>	<u>Software contracts/maint/purchases</u>	
Leadership Training		\$ 3,500		Lexis Nexus - Accurant contract fee (Changed to TLOxp)		2,400
Career Development New Hire Sponsorship/Reimbursement (\$5,000)		\$10,000	New Expense Requested	AXON replacement/repairs		2,000
Specialized Training (CIT/FIP/IDC)		\$ 2,500		Deer Creek Document & EWS (Changed to PMAM)		3,400
Chief's Training/Conferences		\$ 6,000		Pace Scheduling software		3,000
Incidental Training Expenses (mileage/lodging)		\$ 5,000		Lexipol Policy Manual		4,500
Total for account		\$ 27,000		TIME System - support/billing		2,300
				Dropbox/MOCIC/WILEAG		500
				Stackbench (Police App/Communications Platform)		3,000
				Booking Room Camera Equipment/Installation		2,100
				AXON Body/Squad Camera Contract		38,250
				Soft/Hardware Maint./Supp (Adobe/ATS/LiveScan/Microsoft)		6,450
				Fire Alarm Expenses		2,400
<u>100-2100-52230</u>	<u>Phone and internet</u>			Axon Taser Contract 5-year contract was updated in July 2025. (4 years)		11,400
Cellular phones in squad cars / air cards (T Mobile Increase Rates) 7 phon		\$ 8,000		Total for account		\$ 81,700
Land Line / internet costs		\$ 7,000				
Data transmission lines @ P.D.		\$ 2,000		<u>100-2100-52990</u>	<u>Other Service Contract fees</u>	
Misc. phone repairs expected/replace damaged cell phone		\$ 2,500		AIMS - EDC Software fees (90%)		45,500
Total for account		\$ 19,500		Officer Wellness (Psych Services)		9,000
				Total for account		\$ 54,500

2026 Budget

Expenditure Request Detail - Police Department

100-2100-53200 Memberships / subscriptions		100-2100-53500 Dept/Program supplies	
FBI-LEEDA (2)	\$ 100	Firearms/Range Supplies	\$ 8,000
IACP (3)	360	Evidence Collection & Processing Supplies (envelopes/boxes/drug tr	3,500
MCLEEA (1)	135	Community Engagement (NNO & Volunteer supplies)	2,500
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/biohaza	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	\$ 25,000
Other subscriptions	520		
Total for account	\$ 1,895	100-2100-56140 Officer Equipment / repair	
		Ballistic Vests 6@800	\$ 4,800
		Narcan	800
100-2100-53410 Fuel cost		Equipment Replacement/Repairs	4,000
11,000 gallons @ \$3.75/gal	Estimated Costs Needed from DPW	Total for account	\$ 9,600
Total for account	\$ 41,250		
100-2100-53420 Radio expense			
Misc. repairs to existing radios			
Milw. Co. radio Fee \$19 per (42 radios)	Confirmed number in Oct)		
Total for account	Estimated Costs Ne		
	\$ 15,000		



**Planning and Development
Department Description**

The mission of the Planning and Development Department is to promote maintenance of property values and quality of physical environment throughout the Village through the development and administration of comprehensive zoning, building and related codes, land use planning and the provision of technical assistance to elected and appointed boards.

Services

- Approve and inspect permits and licenses related to building, occupancies, and land use; perform plan exam and site plan reviews;
- Enforce village codes related to zoning, housing, and building, including nuisance items;
- Oversee various boards and commissions meeting schedules, materials, and required public notices;
- Inform and assist new businesses occupancies;
- Perform long-range planning including the preparation of neighborhood plans and special planning studies;
- Maintain and archive property records, maps and miscellaneous project files.

Cost Initiative

The Planning & Development Department (PDD) annually reviews its budget for cost-saving opportunities. In 2025, approximately 92% of its budget is dedicated to wages and benefits, with the remaining 8% covering operational needs such as inspections, software, credit card fees, memberships, training, and supplies. The most significant cost reduction occurred in 2019 when the department downsized from 5 to 4 full-time employees. This included eliminating a full-time building inspector and transitioning the code enforcement officer to a split role, resulting in the need to contract out commercial electrical inspections and shift code enforcement to a complaint-based model.

The department has also improved efficiency through digitizing records and launching online permitting. In addition, credit card convenience fees are now passed along to applicants.

However, further cost reductions are limited by regulatory and operational requirements. Planning, zoning, permitting, and inspection services require professional qualifications, timely processing, and adherence to local and state regulations. Reducing staffing or resources would impair the department’s ability to maintain compliance, process applications efficiently, and support ongoing development activity. These constraints make it difficult to achieve further significant savings without compromising essential service delivery or risking regulatory noncompliance.

2026 Budget

General Fund Revenues and Expenditures
 Planning and Development Department - 2400

Account Number	Account Name	2023 Actual	2024 Actual	YTD 6/30/25	2025 Projected	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	% Chg Budget '25 to '26	Notes
Revenues										
100-2400-44310	Building Permits	\$ 163,939	\$ 153,243	\$ 98,415	\$ 165,000	\$ 161,600	\$ 165,000	\$ 165,000	2.1%	
100-2400-44320	Electrical Permits	43,580	37,384	21,887	42,500	45,450	42,500	42,500	-6.5%	
100-2400-44330	Plumbing Permits	32,350	23,155	26,920	40,000	35,350	40,000	40,000	13.2%	
100-2400-44340	HVAC Permits	26,625	21,545	13,015	25,000	27,775	25,000	25,000	-10.0%	
100-2400-44350	Other various permits	38,805	45,182	18,965	40,400	40,400	40,400	40,400	0.0%	
100-2400-44370	Reinspection Fees	2,240	1,460	1,080	2,000	2,525	2,000	2,000	-20.8%	
100-2400-44400	Code Enforcement - PE	18,714	25,524	22,545	30,000	15,150	20,000	20,000	32.0%	
100-2400-46401	Convenience Fee (CC Charges)									
100-2400-46435	Delq Prop (grass/weeds)	629	250	1,300	800	253	500	500	98.0%	grass and weeds
100-2400-48900	Miscellaneous Revenue	15,145	19,819	5,865	15,150	15,150	19,150	19,150	26.4%	+ Charges to CDA +4K For Credit Card Convenience Fee
Total Planning and Development Revenues		\$ 342,027	\$ 327,563	\$ 209,992	\$ 360,850	\$ 343,653	\$ 354,550	\$ 354,550	3.2%	
Expenditures										
100-2400-51100	Salaries and Wages	\$ 274,267	\$ 286,405	\$ 154,884	309,767	\$ 320,739	\$ 339,515	\$ 339,515	5.9%	
100-2400-51120	Contracted Inspectors	2,530	3,540	670	5,252	5,252	5,462	5,462	4.0%	as needed
100-2400-51300	Health Insurance	51,930	59,088	24,840	49,500	25,612	75,010	75,010	192.9%	
100-2400-51305	Dental & other benefits	3,541	3,347	1,730	3,500	3,579	4,863	4,863	35.9%	
100-2400-51310	Social Security and Medicare	20,925	21,639	11,852	23,700	24,536	25,974	25,974	5.9%	
100-2400-51315	Wisconsin Retirement System	18,697	19,808	10,785	21,571	22,131	24,448	24,448	10.5%	
100-2400-51900	Professional Education *	3,237	2,027	1,153	2,000	3,500	3,500	3,500	0.0%	
100-2400-52230	Phone and Internet *	1,342	1,560	426	1,600	1,600	1,648	1,648	3.0%	
100-2400-52910	Software Purch/Maint *	3,903	9,987	3,674	8,000	10,000	10,000	10,000	0.0%	BSA software and GIS support
100-2400-52930	Credit Card Fees	4,433	4,425	2,520	5,040	4,368	5,040	5,040	15.4%	Offset By CC/ Convenience Fees
100-2400-52990	Other service contract fees	1,073	150	1,715	2,500	520	540	540	3.8%	Strand Reviews/ Offset by Misc Revenue
100-2400-53100	Office Supplies	528	592	413	1,144	1,144	1,190	1,190	4.0%	
100-2400-53120	Copy & Print Costs	48	28	-	520	520	541	541	4.0%	
100-2400-53130	Postage / Mailing Costs	2,310	2,715	1,294	2,890	2,890	3,005	3,005	4.0%	
100-2400-53200	Memberships & Subscriptions *	1,346	1,044	927	1,200	1,400	1,875	1,875	33.9%	
100-2400-53400	Vehicle Maintenance	1,799	88	3,509	4,509	1,248	1,285	1,285	3.0%	vehicle repairs
100-2400-53410	Fuel *	621	519	212	750	750	750	750	0.0%	
100-2400-55110	Workers Comp	8,041	9,078	4,080	8,160	7,280	8,307	8,307	14.1%	
100-2400-57900	Expenditures Charged to Others	(2,550)	(3,400)	-	-	-	-	-	0.0%	Cross connection charges - Water
Total Planning and Dev. Expenditures		\$ 398,020	\$ 422,639	\$ 224,683	\$ 451,602	\$ 437,068	\$ 512,953	\$ 512,953	17.4%	

* See also - detail sheets

2026 Budget
Expenditure Request Detail - Planning and Development Department

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

<u>100-2400-52230</u>		<u>Phone and internet</u>	
inspector cell phone reimbursements (2)		600	
		1,048	
Total for account		1,648	

<u>100-2400-52910</u>		<u>Software contracts / maint</u>	
BS&A buildings license annual support		1,900	
25% GIS annual license and maintenance		2,500	
GIS support		5,600	
Total for account		10,000	

<u>100-2400-53200</u>		<u>Memberships / subscriptions</u>	
Misc Codes/Manuals		750	
American Planning Association/AICP/Wis. Chapter		700	
Congress for the New Urbanism		125	
International Commercial Code Membership		170	
Building Inspector Association(\$50, \$40)		90	
Certifications (2025)		40	
Total for account		1,875	

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



**Other Public Safety
Department Description**

The Village participates in the North Shore Public Safety Communications Commission (NSPSCC). The Commission provides dispatching services for the Villages of Shorewood, Whitefish Bay, and the City of Glendale police departments.

Fire and ambulance services are provided by the North Shore Fire Department (NSFD). The NSFD is a cooperative agreement between seven North Shore communities. The goal of the NSFD is to operate more economically by sharing staff, equipment, and resources than each community could do individually. NSFD operates five fire stations, one of which is located within the Village of Shorewood.

The Village also participates in the North Shore Health Department (NSHD). The NSHD is a cooperative agreement between seven North Shore communities to provide consolidated services.

The Village contracts for crossing guard services. Crossing guards are present at 9 intersections on regular school days in both the morning and the afternoon. The village is reimbursed for 50% of the cost of these services by the Shorewood School District.

The Village also contracts for summer lifeguard services at Atwater Beach.

2026 Budget

General Fund Revenues and Expenditures

Other Public Safety - 2900

Account Number	Account Name	2023 Actual	2024 Actual	YTD 6/30/25	2025 Projected	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	% Chg Budget '25 to '26
Revenues									
100-2900-43420	Fire Insurance	\$ 83,393	\$ 92,348	\$ -	\$ 100,000	\$ 75,000	\$ 100,000	\$ 100,000	33.3%
100-2900-47300	School - Crossing Guards	49,717	61,837	37,754	69,755	69,755	\$ 71,848	71,848	3.0%
100-2900-48200	Facilities charges - NSHD	17,085	11,617	-	-	-	-	-	0.0%
Total Other Public Safety Revenues		\$ 150,195		\$ 37,754	\$ 169,755	\$ 144,755	\$ 171,848	\$ 171,848	18.7%
Expenditures									
100-2900-51355	Other Benefits (retiree's)	\$ 21,024	\$ 21,024	\$ 5,256	\$ 21,024	\$ 21,024	21,024	\$ 21,024	0.0%
100-2900-52300	Dispatch Services *	450,361	455,394	249,983	470,000	469,055	488,700	488,700	4.2%
100-2900-52310	North Shore Fire *	2,607,334	2,666,684	1,365,505	2,759,335	2,734,335	2,905,027	2,905,027	6.2%
100-2900-52330	Health Department *	121,283	108,212	55,740	111,480	111,480	125,972	125,972	13.0%
100-2900-52990	Crossing Guards*	99,433	123,672	75,507	135,000	139,511	140,906	140,906	1.0%
100-2900-52995	Atwater Beach Lifeguards	23,719	22,228	7,487	29,000	31,200	31,200	31,200	0.0%
Total Other Public Safety Expenditures		\$ 3,323,154	\$ 3,397,214	\$ 1,759,478	\$ 3,525,839	\$ 3,506,605	\$ 3,712,829	\$ 3,712,829	5.9%

* See also - detail sheets

2026 Budget

Expenditure Request Detail - Other Public Safety

	<u>2026</u>	<u>2025</u>	<u>2024</u>	<u>2023</u>	
100-2900-52300 - Bayside Communications					
Total Operations Budget	2,725,500	2,724,090	2,534,235	2,504,100	
Municipal percentages	16.75%	16.75%	16.75%	16.75%	
Shorewood operations share	457,000	456,285	424,497	419,437	(\$ operations increase)
Computer Aided Dispatch (CAD) contribution	31,700	31,683	30,910	30,010	
Total Municipal cost	488,700	487,968	455,407	449,447	
	0.15%	7.15%			
100-2900-52310 - North Shore Fire Department					
Total Budget		14,643,205	14,134,365	14,134,365	-
Municipal percentages		17.35%	17.39%	17.46%	
Shorewood operations share	2,613,654	2,540,596	2,457,968	2,467,865	
Operating capital contribution	33,474	32,350	13,480	29,865	
Heavy Equipment capital contribution	157,899	86,389	84,890	82,000	
Fire Dues payment	100,000	75,000	75,000	70,000	
Total Municipal cost	2,905,027	2,734,335	2,631,338	2,649,730	
		3.91%			
100-2900-52330 - NSHD (Health Department)					
Total Budget	663,761	544,603	556,029	548,228	
Municipal share	18.98%	20.47%	20.47%	25.02%	
Municipal cost	125,972	111,480	113,634	137,161	Scenereo #3
100-2900-52990 - Crossing Guards					
11 guards for 2 hours each for 175 school days	140,906	139,511	135,000	90,200	Village Manages contract School District Pays 1/2
Total for account	140,906	139,511	135,000	90,200	
100-2900-52995 - Atwater Beach Lifeguards					
Lifeguard services at the beach	26,000	31,200	30,000	30,000	
Cleaning services - Facilities	-	-	-	-	
Total for account	26,000	31,200	30,000	30,000	



Department of Public Works Description

The vision of the Shorewood Department of Public Works is to ensure and enhance the quality of life in the Village of Shorewood.

The mission of the Department of Public Works is to provide the highest level of public service possible to Shorewood residents and to keep all Village property, pertinent infrastructure and vehicles in proper maintenance and repair. This mission is accomplished through the judicious use of department personnel and equipment.

The Shorewood DPW provides a diverse and varied assortment of services to the community ranging from collections and street maintenance to maintenance of the Village’s parks and urban forest, its buildings and vehicle fleet. The Department of Public Works includes the Shorewood Water Works and the Shorewood Sewer Utility. DPW staff also administers contracts for all public construction programs and the annual provision of recycling, pest control services, lawn maintenance, Capitol Drive landscape maintenance, street maintenance (crack fill and large area patching) and construction services to the Village.

Services

The DPW is comprised of three separate divisions:

- The Services Division provides services including:
 - Refuse collection;
 - Yard waste and brush collection;
 - Saturday drop off and recycling, street maintenance;
 - Winter maintenance;
 - Forestry, park, and beach maintenance;
 - Streetscape maintenance and beautification efforts;
- The Fleet & Facilities Division provides services including building maintenance, streetlight system maintenance, traffic control system maintenance, sign maintenance, and all DPW, PDD and Police Department equipment and vehicle maintenance;
- The Utilities Division provides all water and sewer-related services, including meter reading and replacement, water system maintenance and repair, drinking water sampling, sanitary and storm sewer system maintenance, cleaning and repair.



Cost Initiative

The Village of Shorewood’s Department of Public Works (DPW) consistently reviews expenditures to identify cost-saving opportunities. Several initiatives over the past five years have improved efficiency and reduced costs. For example, transitioning to bareroot trees has cut nursery costs by more than 50%, while also reducing labor, equipment, and fuel use. This change also improved scheduling flexibility for other forestry operations. Natural lawn care, which was outsourced for over 15 years, is now performed in-house, saving money and producing better results, though it does reduce available staff time for other duties.

The department also invested in new leaf vacuum equipment and a dedicated sweeper, eliminating the need for seasonal contracted labor, cutting overtime, and reducing injury risks. Switching from slurry to crushed concrete for utility and road repairs has resulted in material and labor savings and improved restoration efficiency. Compliance reporting for water, sewer, and recycling is now handled in-house, avoiding outsourcing costs that many neighboring communities incur.

However, challenges remain. Labor is the department’s largest cost, with minimum staffing requirements for safety and service levels. Complex, proprietary systems and limited in-house repair capacity drive rising vehicle maintenance expenses. Additionally, recycling remains costly due to limited vendor competition. Aging infrastructure, expanding regulatory requirements, and resident expectations for historically high service levels also add financial pressure. Future cost savings may be possible with infrastructure upgrades, including larger facility space and potential in-house recycling solutions. Despite constraints, the DPW remains committed to balancing fiscal responsibility with high-quality service delivery

2026 Budget

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

Account Number	Account Name	2023 Actual	2024 Actual	YTD 06/30/2025	2025 Projected	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	% Chg Budget '25 to '26
Revenues									
100-3100-43530	State Transportation Aids	\$ 869,698	\$ 863,541	\$ 438,530	\$ 873,000	\$ 873,000	\$ 899,190	899,190	3.0%
100-3100-43540	Recycling Grant	52,785	52,862	52,826	52,826	-	52,826	52,826	0.0%
100-3100-46430	Special Collection Fees	18,121	18,628	9,140	18,000	16,000	17,000	17,000	6.3%
100-3100-46431	Disposal Fee	17,698	20,079	10,374	19,000	17,500	19,000	19,000	8.6%
100-3100-46433	Kart / Recycling Bin Sales	911	1,771	406	850	1,100	900	900	-18.2%
100-3100-46434	Snow Removal Charges	347	133	-	133	-	-	-	0.0%
100-3100-46436	Damages To Property	55,579	63,496	33,655	43,960	-	-	-	0.0%
100-3100-4900	Community Event Fees	-	-	-	-	-	-	-	
100-3100-47300	Charges for Service - School fuel	22,140	23,322	13,102	22,500	22,000	25,317	25,317	15.1%
100-3100-47310	Charges for Service - Whitefish Bay	250,838	250,526	130,860	220,000	250,000	264,064	264,064	5.6%
100-3100-48200	Rental Income	46,769	45,020	25,000	45,000	45,000	45,000	45,000	0.0%
100-3100-48900	Miscellaneous Revenue	34,059	9,807	824	5,000	10,000	10,000	10,000	0.0%
Total Public Works Revenues		\$ 1,368,945	\$ 1,349,186	\$ 714,716	\$ 1,300,269	\$ 1,234,600	\$ 1,333,297	\$ 1,333,297	8.0%
Expenditures									
<i>Administration</i>									
100-3100-51100	Salaries and Wages	\$ 132,603	\$ 132,935	\$ 73,900	\$ 147,800	\$ 134,433	\$ 138,853	\$ 138,853	3.3%
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	26,300	35,258	20,768	41,500	8,559	10,704	10,704	25.1%
100-3100-51305	Dental & other benefits	1,879	1,650	743	1,500	1,338	3,619	3,619	170.6%
100-3100-51310	Social Security and Medicare	10,445	10,179	5,573	11,100	10,284	10,622	10,622	3.3%
100-3100-51315	Wisconsin Retirement System	9,118	9,289	5,195	10,400	9,276	9,998	9,998	7.8%
100-3100-51330	Uniform Expense *	5,092	5,564	3,462	6,800	5,775	5,575	5,575	-3.5%
100-3100-51340	Retiree Health Contribution	15,671	7,528	5	7,000	36,600	36,600	36,600	0.0%
100-3100-51900	Professional Education *	1,390	1,884	3,393	3,393	1,700	3,000	3,000	76.5%
100-3100-52110	Professional Fees - Eng. Misc.	5,369	3,165	6,144	14,000	15,600	15,600	15,600	0.0%
100-3100-52230	Phone and Internet *	9,843	10,479	4,689	9,377	7,192	9,400	9,400	30.7%
100-3100-52910	Software Purch/Maint	2,053	10,834	1,567	15,000	5,000	5,000	5,000	0.0%
100-3100-53100	Office / Bldg Supplies	2,097	1,675	1,982	3,000	3,120	3,120	3,120	0.0%
100-3100-53120	Copy & Print Costs	1,032	704	376	1,000	1,040	1,040	1,040	0.0%
100-3100-53130	Postage / Mailing Costs	385	380	710	1,000	1,040	1,040	1,040	0.0%
100-3100-53200	Memberships & Subscriptions *	924	988	440	440	630	500	500	-20.6%

2026 Budget

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

Account Number	Account Name	2023 Actual	2024 Actual	YTD 06/30/2025	2025 Projected	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	% Chg Budget '25 to '26
100-3100-54150	Safety Expenses *	6,770	5,214	2,687	6,000	6,000	6,500	6,500	8.3%
100-3100-54450	Property Damages - reimbursable	33,360	63,288	45,432	60,000	-	-	-	0.0%
100-3100-55100	Liability & Property Insurance	38,936	31,703	21,076	41,000	42,640	42,640	42,640	0.0%
100-3100-55110	Workers Comp / Unemployment	51,602	63,585	30,139	45,000	12,888	43,383	43,383	236.6%
100-3100-56130	Tools / equipment	2,098	7,053	975	15,000	15,600	15,600	15,600	0.0%
Total Administration Expenditures		\$ 358,767	\$ 405,155	\$ 230,154	\$ 442,110	\$ 320,514	\$ 364,595	\$ 364,595	13.8%
<i>Building Maintenance</i>									
100-3230-51100	Salaries and Wages	\$ 111,578	\$ 132,679	\$ 59,336	\$ 118,700	\$ 155,774	\$ 154,638	\$ 154,638	-0.7%
100-3230-51200	Overtime Wages	5,083	4,754	1,744	3,500	7,789	6,961	6,961	-10.6%
100-3230-51300	Health Insurance	36,397	42,057	19,775	39,500	41,534	59,809	59,809	44.0%
100-3230-51305	Dental & other benefits	1,001	1,197	551	1,100	1,227	2,146	2,146	74.9%
100-3230-51310	Social Security and Medicare	8,287	9,804	4,338	8,700	12,512	12,362	12,362	-1.2%
100-3230-51315	Wisconsin Retirement System	7,926	9,477	4,245	8,500	11,286	11,636	11,636	3.1%
100-3230-53350	Outsourced repairs/services	83,812	62,562	30,003	72,000	74,880	74,880	74,880	0.0%
100-3230-53500	Dept/Program Supplies *	26,281	41,777	13,913	51,000	51,000	51,000	51,000	0.0%
100-3230-54160	Hubbard Lodge/ River Club *	2,457	5,986	2,165	4,200	3,500	4,820	4,820	37.7%
100-3230-57900	Expenditures Charged to Others *	(17,381)	(17,676)	-	(16,500)	(16,500)	(16,500)	(16,500)	0.0%
Total Building Maintenance Expenditures		\$ 265,441	\$ 292,616	\$ 136,071	\$ 290,700	\$ 343,002	\$ 361,753	\$ 361,753	5.5%

2026 Budget

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

Account Number	Account Name	2023 Actual	2024 Actual	YTD 06/30/2025	2025 Projected	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	% Chg Budget '25 to '26
<i>Municipal Garage</i>									
100-3300-51100	Salaries and Wages	\$ 102,246	\$ 113,020	\$ 63,219	\$ 126,400	\$ 99,671	\$ 107,849	\$ 107,849	8.2%
100-3300-51170	Tool Allowance	900	525	300	825	900	900	900	0.0%
100-3300-51200	Overtime Wages	-	-	-	-	644	800	800	24.4%
100-3300-51300	Health Insurance	25,193	24,739	8,854	17,700	37,233	14,933	14,933	-59.9%
100-3300-51305	Dental & other benefits	1,011	1,243	601	1,200	1,138	1,565	1,565	37.6%
100-3300-51310	Social Security and Medicare	7,563	8,365	4,739	9,500	7,674	8,312	8,312	8.3%
100-3300-51315	Wisconsin Retirement System	6,956	7,633	4,381	8,800	6,851	7,608	7,608	11.1%
100-3300-52200	Electric	25,815	24,108	13,406	26,000	26,780	26,780	26,780	0.0%
100-3300-52210	Gas	9,179	8,890	8,432	13,000	13,390	13,390	13,390	0.0%
100-3300-52220	Water	2,445	3,329	1,385	3,000	3,090	3,090	3,090	0.0%
100-3300-53350	Outsourced repairs	82,683	65,760	27,058	60,000	60,320	61,270	61,270	1.6%
100-3300-53400	Vehicle Maintenance parts *	82,574	99,255	42,560	90,000	90,000	90,000	90,000	0.0%
100-3300-53410	Fuel and Oil *	135,056	121,898	50,565	120,000	160,640	160,640	160,640	0.0%
100-3300-57900	Exp. Charged To Others - Fuel *	(50,280)	(43,662)	(16,513)	(47,250)	(63,000)	(66,250)	(66,250)	5.2%
100-3300-57910	Exp. Charged To Others - Parts *	(46,849)	(31,897)	(18,068)	(51,000)	(51,000)	(25,000)	(25,000)	-51.0%
100-3300-57920	Exp. Charged To Others - Utilities *	(9,360)	(9,360)	-	(20,000)	(20,000)	(20,000)	(20,000)	-
Total Municipal Garage Expenditures		375,132	393,848	190,920	358,175	374,331	385,889	385,889	3.1%
<i>Street & Alley</i>									
100-3410-51100	Salaries and Wages	\$ 50,701	\$ 37,761	\$ 19,178	\$ 38,400	\$ 57,965	\$ 56,075	\$ 56,075	-3.3%
100-3410-51120	Community Event Wages	6,760	11,165	948	9,000	-	10,000	10,000	0.0%
100-3410-51200	Overtime Wages	166	206	-	-	2,043	1,870	1,870	-8.4%
100-3410-51300	Health Insurance	18,371	18,697	8,109	16,200	16,620	13,618	13,618	-18.1%
100-3410-51305	Dental & other benefits	644	603	254	500	727	1,106	1,106	52.1%
100-3410-51310	Social Security and Medicare	4,226	3,562	1,463	2,900	4,591	4,433	4,433	-3.4%
100-3410-51315	Wisconsin Retirement System	3,844	3,240	1,391	2,800	3,917	3,670	3,670	-6.3%
100-3410-53500	Supplies - Street / Alley *	5,775	6,381	3,125	10,000	10,000	10,000	10,000	0.0%
100-3410-53510	Supplies - Signage *	4,101	4,874	2,116	5,500	5,500	5,500	5,500	0.0%
100-3410-53540	Contracted Street Maintenance	18,225	50,568	6,240	50,000	50,000	50,000	50,000	0.0%
100-3410-53550	Contracted Street Marking	51,123	24,237	-	20,000	25,750	25,750	25,750	0.0%
Total Street & Alley Expenditures		\$ 163,935	\$ 161,294	\$ 42,824	\$ 155,300	\$ 177,112	\$ 182,022	\$ 182,022	2.8%

2026 Budget

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

Account Number	Account Name	2023 Actual	2024 Actual	YTD 06/30/2025	2025 Projected	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	% Chg Budget '25 to '26
<i>Street Lighting / Traffic Devices</i>									
100-3430-51100	Salaries and Wages	\$ 55,144	\$ 76,825	\$ 46,149	\$ 92,300	\$ 65,636	\$ 71,230	\$ 71,230	8.5%
100-3430-51120	Contracted Electrician Services	-	-	-	-	-	-	-	0.0%
100-3430-51200	Overtime Wages	171	262	280	600	2,313	2,376	2,376	2.7%
100-3430-51300	Health Insurance	8,842	12,931	9,091	18,200	18,819	17,299	17,299	-8.1%
100-3430-51305	Dental & other benefits	461	625	440	900	824	1,405	1,405	70.6%
100-3430-51310	Social Security and Medicare	4,077	5,698	3,439	6,900	5,198	5,631	5,631	8.3%
100-3430-51315	Wisconsin Retirement System	3,763	5,321	3,227	6,500	4,435	4,661	4,661	5.1%
100-3430-52200.01-00	Electric -street lighting (01-00)	97,948	85,554	32,111	80,300	95,680	91,100	91,100	-4.8%
100-3430-52200.02-00	Electric - traffic devices (02-00)	16,255	14,402	4,249	17,000	17,160	17,675	17,675	3.0%
100-3430-53500	Supplies - street lighting *	28,363	24,195	28,938	34,000	25,245	26,000	26,000	3.0%
100-3430-53510	Supplies - traffic devices *	13,116	4,132	5,093	6,000	6,000	6,500	6,500	8.3%
Total Street Lighting Expenditures		\$ 228,139	\$ 229,945	\$ 133,017	\$ 262,700	\$ 241,310	\$ 243,877	\$ 243,877	1.1%
<i>Winter Maintenance</i>									
100-3460-51100	Salaries and Wages	\$ 43,980	\$ 43,820	\$ 22,791	\$ 45,600	\$ 47,727	\$ 46,982	\$ 46,982	-1.6%
100-3460-51200	Overtime Wages	8,720	7,312	2,196	4,400	1,682	1,567	1,567	-6.8%
100-3460-51300	Health Insurance	14,334	14,768	9,232	18,500	13,684	11,410	11,410	-16.6%
100-3460-51305	Dental & other benefits	550	530	315	600	599	927	927	54.8%
100-3460-51310	Social Security and Medicare	3,876	3,668	1,784	3,600	3,780	3,714	3,714	-1.7%
100-3460-51315	Wisconsin Retirement System	3,581	3,529	1,729	3,500	3,225	3,075	3,075	-4.7%
100-3460-52990	Other Service contracts / fees *	-	-	-	-	-	-	-	0.0%
100-3460-53500	Dept/Program Supplies *	4,169	8,732	3,551	7,000	7,000	7,500	7,500	7.1%
100-3460-53520	Salt Contract *	25,372	31,459	12,357	12,357	34,810	34,968	34,968	0.5%
100-3460-57900	Expenditures Charged To Others *	(5,182)	(5,230)	-	(7,500)	(7,500)	(7,500)	(7,500)	0.0%
Total Winter Maintenance Expenditures		\$ 99,400	\$ 108,587	\$ 53,954	\$ 88,057	\$ 105,007	\$ 102,642	\$ 102,642	-2.3%

2026 Budget

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

Account Number	Account Name	2023 Actual	2024 Actual	YTD 06/30/2025	2025 Projected	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	% Chg Budget '25 to '26
<i>Refuse / Recycling Disposal</i>									
100-3510-51100	Salaries and Wages	\$ 134,044	\$ 154,736	\$ 85,323	\$ 170,600	\$ 147,186	\$ 177,444	\$ 177,444	20.6%
100-3510-51120	Special Collections & Sat Recycle	16,904	12,942	2,464	17,000	-	-	-	0.0%
100-3510-51200	Overtime Wages	1,706	608	608	1,200	5,187	5,919	5,919	14.1%
100-3510-51300	Health Insurance	62,324	75,449	41,128	82,300	42,202	43,093	43,093	2.1%
100-3510-51305	Dental & other benefits	2,364	2,569	1,433	2,900	1,847	3,501	3,501	89.6%
100-3510-51310	Social Security and Medicare	10,716	11,795	6,343	12,700	11,657	14,027	14,027	20.3%
100-3510-51315	Wisconsin Retirement System	10,268	11,397	6,250	12,500	9,946	11,612	11,612	16.8%
100-3510-52950.03-00	Disposal Contracts - refuse (03-00) *	348,974	380,785	173,809	367,000	400,055	414,287	414,287	3.6%
100-3510-52950.04-00	Disposal Contracts - recycling (04-00) *	181,205	214,296	107,330	214,660	214,276	220,748	220,748	3.0%
100-3510-53500	Supplies - Refuse *	43,367	10,124	9,498	15,000	9,500	14,541	14,541	53.1%
100-3510-53510	Supplies - Recycling *	3,447	4,899	1,710	4,000	5,000	14,000	14,000	180.0%
100-3510-57900	Expenditures Charged To Others *	-	(19,864)	-	-	-	-	-	0.0%
Total Refuse / Recycling Disposal Expenditures		\$ 815,320	\$ 859,738	\$ 435,897	\$ 899,860	\$ 846,854	\$ 919,172	\$ 919,172	8.5%
<i>Yard Waste</i>									
100-3530-51100	Salaries and Wages	\$ 55,812	\$ 56,997	\$ 22,709	\$ 45,400	\$ 76,672	\$ 68,325	\$ 68,325	-10.9%
100-3530-51120	Contracted Labor (leaf)	-	-	-	-	-	-	-	0.0%
100-3530-51200	Overtime Wages	47	50	22	-	2,702	2,279	2,279	-15.7%
100-3530-51300	Health Insurance	22,597	24,746	8,624	17,200	21,984	16,593	16,593	-24.5%
100-3530-51305	Dental & other benefits	838	852	303	600	962	1,348	1,348	40.1%
100-3530-51310	Social Security and Medicare	3,866	3,987	1,610	3,200	6,072	5,401	5,401	-11.0%
100-3530-51315	Wisconsin Retirement System	3,689	3,858	1,547	3,100	5,181	4,471	4,471	-13.7%
100-3530-52950.05-00	Disposal Contracts - Yard Waste (05-00) *	42,320	38,910	19,129	52,000	52,094	53,997	53,997	3.7%
100-3530-53500	Dept/Program Supplies	2,929	3,607	709	4,000	4,950	5,616	5,616	13.5%
100-3530-57900	Expenditures Charged To Others *	-	(7,742)	-	(8,000)	(9,945)	-	-	-100.0%
Total Yard Waste/Leaf Collection Expenditures		\$ 132,098	\$ 125,266	\$ 54,654	\$ 117,500	\$ 160,672	\$ 158,031	\$ 158,031	-1.6%
<i>Forestry</i>									
100-3610-51100	Salaries and Wages	\$ 155,238	\$ 184,175	\$ 93,177	\$ 186,400	\$ 182,686	\$ 212,427	\$ 212,427	16.3%
100-3610-51200	Overtime Wages	180	1,811	669	1,300	6,438	7,085	7,085	10.1%
100-3610-51300	Health Insurance	50,320	81,053	39,828	79,700	52,380	51,589	51,589	-1.5%
100-3610-51305	Dental & other benefits	1,727	2,407	1,156	2,300	2,292	4,191	4,191	82.8%

2026 Budget

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

Account Number	Account Name	2023 Actual	2024 Actual	YTD 06/30/2025	2025 Projected	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	% Chg Budget '25 to '26
100-3610-51310	Social Security and Medicare	11,202	13,207	6,685	13,400	14,468	16,793	16,793	16.1%
100-3610-51315	Wisconsin Retirement System	9,770	12,310	6,270	12,500	12,345	13,902	13,902	12.6%
100-3610-52940	Landscaping Contracts (Medians)	20,865	24,048	13,596	24,000	24,720	25,039	25,039	1.3%
100-3610-53500	Dept/Program Supplies *	9,387	15,989	2,582	14,000	14,000	14,000	14,000	0.0%
100-3610-53510	EAB Treatment Supplies	11,731	12,693	11,392	11,392	15,000	11,500	11,500	-23.3%
100-3610-53515	Forestry Plantings (Trees) *	14,213	12,430	10,352	11,000	15,000	14,000	14,000	-6.7%
Total Forestry Expenditures		\$ 284,633	\$ 360,124	\$ 185,706	\$ 355,992	\$ 339,330	\$ 370,526	\$ 370,526	9.2%
<i>Parks & Beautification</i>									
100-3620-51100	Salaries and Wages	\$ 90,496	\$ 100,884	\$ 37,919	\$ 75,800	\$ 103,308	\$ 93,487	\$ 93,487	-9.5%
100-3620-51200	Overtime Wages	1,169	112	224	400	2,376	2,582	2,582	8.7%
100-3620-51300	Health Insurance	7,121	7,696	3,725	7,400	19,331	18,801	18,801	-2.7%
100-3620-51305	Dental & other benefits	352	368	172	300	846	1,537	1,537	81.7%
100-3620-51310	Social Security and Medicare	6,902	7,601	2,860	5,700	8,085	7,349	7,349	-9.1%
100-3620-51315	Wisconsin Retirement System	3,535	3,747	1,692	3,400	4,556	5,066	5,066	11.2%
100-3620-52200	Electric	7,897	7,987	4,043	9,000	9,360	9,360	9,360	0.0%
100-3620-52210	Gas	211	171	85	350	364	375	375	3.0%
100-3620-52220	Water	29,267	28,380	8,519	24,000	24,960	25,709	25,709	3.0%
100-3620-52940	Landscaping Contracts (Turf)	31,929	32,968	-	48,000	63,700	63,700	63,700	0.0%
100-3620-53300	Repairs and Maintenance	849	258	507	800	800	800	800	0.0%
100-3620-53500	Dept/Program Supplies *	10,738	10,670	10,595	19,600	19,600	20,864	20,864	6.4%
100-3620-53510	Landscaping / Plantings *	16,687	13,669	3,073	15,000	18,500	18,500	18,500	0.0%
Total Parks & Beautification Expenditures		\$ 207,153	\$ 214,512	\$ 73,415	\$ 209,750	\$ 275,786	\$ 268,131	\$ 268,131	-2.8%
Total Public Works Expenditures		\$ 2,930,019	\$ 3,151,084	\$ 1,536,610	\$ 3,180,144	\$ 3,183,917	\$ 3,356,637	\$ 3,356,637	37.2%

* See also - detail sheets

2026 Budget

Revenue and Expenditure Request Detail - Department of Public Works

REVENUES

100-3100-47310 Charges for Service - Whitefish Bay	
annual administrative fee	2,700
disposal contracts refuse	236,844
disposal contracts yard	24,168
transfer station license fee	83
scale license fee	58
scale maintenance	213
Total for account	264,064

EXPENDITURES

Administration

100-3100-51330 Uniform expenses		100-3100-53200 Memberships & subscriptions	
Contract: 13 DPW emp @ \$425	5,525	Group APWA membership (PW share)	300
Summer help reimbursements	250	ISA Membership	200
Total for account	5,775	Total for account	500

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)	1,000	APWA Supervisory Academy (Foremen)	800
Various other seminars	2,000	Safety Training	3,250
Total for account	3,000		

100-3100-52230 Phone and internet		CDL Reimbursements (DPW only)	
DPW PTP Circuit (50%)	4,705	Medical cabinet and safety items	750
Land Line allocation (PRI) (25%)	1,961	Total for account	6,500
Internet allocation (20%)	1,307		
Ghost Train data costs	329		
Cell phone (DPW only)	1,098		
	-		

Total for account	9,400
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100-3100-52910

Software contract fees

streetlight, traffic signals and forestry application maintenance 2,000

25% GIS annual maintenance / support 3,000

Total for account 5,000

2026 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
	30,000		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		
	61,270	100-3300-579xx	Expenditures charged to others
			Fuel charged to Police (57900)
			(41,250)
100-3230-54160	Hubbard Lodge/ River Club		Fuel charged to PDD (57900)
			(750)
	Extermination services monthly charges		Fuel charged to Utilities (57900)
	2,820		(21,000)
	misc. supplies / repairs		Police vehicle labor / parts (57910)
	2,000		(25,000)
	Total for account		PDD vehicle labor / parts (57910)
	4,820		(1,300)
			Utility charges to water/sewer (57920)
			(20,000)
			Total for account
			(109,300)
Finance Estimates			
100-3230-57900	Expenditures to Others		
	Building Maintenance costs (1/16) charged to Utilities		(16,500)
	Total for account		(16,500)

2026 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	-
<hr/>			
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	500
Total for account	5,500	WI EM hazardous materials fee	900
		Turf damage repair (topsoil, seed, etc.)	1,100
		Total for account	7,500
<u>Street lighting / Traffic Devices</u>			
100-3430-53500	Dept. supplies - Street Lighting	100-3460-53520	Salt contract
Replacement poles	\$ 11,400	annual road salt contract: 240 tons @ \$83.20	19,968
Diggers Hotline	2,000	salt contingency / vendor reserve	15,000
Cable, misc parts	12,600	Total for account	34,968
Total for account	26,000		
<hr/>			
100-3430-53500	Dept. supplies - Traffic Devices		
annual signal maintenance: contract work	3,100		
signal timing adjustments: contract work	2,900		
lenses, parts, etc.	500		
Total for account	6,500		

2026 Budget

(concluded)

Expenditure Request Detail - Department of Public Works

<u>Refuse / Recycling Disposal</u>			
100-3510-52950.03-00	Refuse Disposal contracts	100-3510-53500	Refuse Dept/Program supplies
Disposal fees: 2650 tons @ \$42.08/ton (3%)	111,512	Compactor repair allowance	
Tipping fees: 2650 tons @ \$13.00/ton	34,450	Licenses: scale, transfer station, vehicles	
WFB disposal: 4300 tons @ \$55.08/ton	236,844	annual scale maintenance	
SWD Saturday compactor costs: 165 tons @ \$55.08/ton	8,753	Replacement Garbage carts	
Organics Subsidy (350 participants @ \$1.20/month)	5,040	Total for account	
Municipal bldg. refuse \$538.01/month (3%)	6,456		
School refuse (4) - \$935.98/month	11,232	100-3510-53510	Recycling Dept/Program supplies
Total for account	414,287	Electronics recycling fees	5,000
		Replacement recycling carts	9,000
		Total for account	14,000
100-3510-52950.05-00	Recycling Disposal contracts		
Curbside contract 4,160 units @ \$4.14 per unit/month	206,669	<u>Yard Waste</u>	
Recycling drop off center - \$477.41 / month	5,729	100-3530-52950	Disposal contracts
Street side & Park cans - 22 cans @ \$7.12/can/ month	1,880	Yard waste contract: 1080 tons @ \$27.62/ton (3%)	29,830
Municipal bldg. recycle	2,025	WFB yard disposal: 875 tons @ \$27.62/ton	24,168
School recycle (4) - \$92.61 monthly fee per building	4,445	Total for account	53,997
Total for account	220,748		
		100-3530-53500	Yard Waste Dept/Program supplies
100-3510-53500	Refuse Dept Program Supplies	Misc: violation tags,etc.	200
scale license \$115 total (WFB half; refuse 1/4; yard 1/4)	29	scale license \$115 total (WFB half; refuse 1/4; yard 1/4)	29
scale maintenance \$425 total (WFB half; refuse 1/4; yard 1/4)	106	scale maintenance \$425 total (WFB half; refuse 1/4; yard 1/4)	106
transfer station license \$165 (WFB half; refuse 1/4; yard 1/4)	41	transfer station license \$165 (WFB half; refuse 1/4; yard 1/4)	41
waste transporter license (refuse 1/2; yard 1/2)	240	waste transporter license (refuse 1/2; yard 1/2)	240
replacement garbage carts	9,000	compactor repairs	5,000
compactor repairs	5,000	Total for account	5,616
misc. (warning tags, stencils, etc.)	125		
Total for account	14,541		

2026 Budget

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		3,264
natural lawn management supplies and equipment rental		<u>5,000</u>
Total for account		<u>20,864</u>

100-3620-53510	Landscape/forestry plantings	
Annuals / Perennial replacements		8,500
Capitol Drive bed restorations		<u>10,000</u>
Total for account		<u>18,500</u>

2026 Budget

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

Account Number	Account Name	2023 Actual	2024 Actual	YTD 6/30/2025	2025 Projected	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	% Chg Budget '25 to '26
Other Financing Sources									
100-9000-49200	Transfers from Special Rev.	\$ 69,502	\$ 170,000	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
100-9000-49600	Transfers from Parking Utility		-	-	47,000	140,627		-	-100.0%
100-9000-49800	Proceeds of Long-Term Debt		-	-				-	0.0%
100-9000-49900	Surplus Applied		-	-	-	-	-	-	0.0%
Total Other Financing Sources		\$ 69,502		\$ -	\$ 47,000	\$ 140,627	\$ -	\$ -	-100.0%
Other Financing Uses									
100-9000-59300	Transfers to Debt Service	\$ 197,117	\$ 457,476	\$ -	\$ 700,000	\$ 700,000	\$ 700,000	\$ 700,000	0.0%
100-9000-59400	Transfers to Capital Projects		-	-	234,000	234,000	234,000	234,000	0.0%
100-9000-59500	Transfers to Utilities		-	-	-	-	-	-	0.0%
Total Other Financing Uses Expenditures		\$ 197,117	\$ 457,476	\$ -	\$ 934,000	\$ 934,000	\$ 934,000	\$ 934,000	0.0%

2026 Budget

Special Revenues Fund



Special Revenue Funds are used to account for the proceeds of specific revenue sources that are designated or legally restricted to expenditure for specified purposes. Special revenue funds utilized by the Village include the following:

Library Fund (200)

This fund contains accounts for the operation of the Shorewood Public Library. The accounts are segregated from the General Fund because a significant portion of the Village Library revenues are derived from the Milwaukee County Federated Library System's reciprocal borrowing payment and the statutory authority of the Library Board over its expenditures.

Senior Services Fund (210)

This fund accounts for revenues restricted for spending on senior programming such as Community Development Block Grants and donations from the Benjamin Fund. The Village has also directed some property tax levy funds to this fund in order to help support the administration of these programs. Other revenues collected for this purpose include committed fees charged for senior activities.

Shorewood Today Fund (230):

This fund provides for the receipt and disbursement of funds generated for producing the Shorewood Today magazine, including committed tax levy and magazine advertising revenues.



Library Fund Description

The Shorewood Public Library welcomes all people to learn, connect, and explore. We serve our community with resources for lifelong learning and engagement. Five goals were identified in the Strategic Plan 2019-2024 which will guide our efforts in sustaining and enhancing current services and considering new services and special initiatives over the next years.

The Shorewood Public Library Board of Trustees sets library policy, hires and manages the Director, and has exclusive control over all funds collected, donated or appropriated for library services. The Board consists of seven members; six are appointed by the Village President with Village Board approval and the other member is the Superintendent of the Shorewood School District or his/her representative. One of the seven members may be currently serving on the Village Board.

Services

- Provide a collection of library materials in a variety of formats, for all ages, that educate, entertain, and inform per Collection Development Policy.
- Provide professional librarian services every hour the library is open to answer questions and guide research.
- Provide access to as many services as possible 24/7 through a robust website and remote access to digital content.
- Provide a variety of educational and engaging programs for all ages, from infants to seniors.
- Embrace opportunities and collaborations that increase connections in our community.
- Provide support to all Shorewood schools through class visits, communication with teachers, and limited purchase of curriculum supportive materials.
- Provide onsite technology via strong wifi, desktop computers, laptops for in-building use, mobile printing, and a copier/scanner.
- Provide Shorewood residents with access to the collections of 18 different library collections and services through membership in the Milwaukee County Federated Library System (MCFLS.)
- Provide Shorewood materials and services to non-residents as required through participation in MCFLS.
- Provide an accurate and efficient means of maintaining an inventory of both library materials and library card holders.
- Provide access for residents to print and online subscription resources to support both formal education and life-long learning.
- Provide efficient operations by supporting the technology and professional development needs of all staff.

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2026 Budget
Library Fund - 200

Dept/Account No.	Account Name	2023 Actual	2024 Actual	YTD 6/30/25	2025 Projected	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	% Chg Budget 25 to '26
General Operations									
Revenues									
200-5110-41110	Property Taxes	\$ 947,455	\$ 963,366	\$ 983,845	\$ 983,845	\$ 983,845	\$ 1,014,193	\$ 1,014,193	3.1%
200-5110-43720	Local Library Aids	73,611	89,329	98,693	98,693	98,693	78,409	78,409	-20.6%
200-5110-46710	Library Fines	26,237	12,796	5,058	35,456	28,000	2,800	2,800	-90.0%
200-5110-46720	Printing Fees	11,135	13,552	8,407	12,900	11,300	15,000	15,000	32.7%
200-9000-49900	Surplus Applied	-	-	-	-	-	-	-	0.0%
Total Operating Revenue		1,058,438	1,079,043	1,096,004	1,130,894	1,121,838	1,110,402	1,110,402	-1.0%
Expenditures									
200-5110-51100	Salaries and Wages	\$ 592,994	\$ 537,630	\$ 312,565	\$ 645,290	\$ 665,450	\$ 681,022	\$ 681,022	2.34%
200-5110-51300	Health Insurance	85,618	54,125	41,522	90,522	98,000	102,976	102,976	5.1%
200-5110-51305	Dental and Other Benefits	4,974	3,809	2,759	6,009	6,500	7,980	7,980	22.8%
200-5110-51310	Social Security and Medicare	44,581	41,028	23,806	49,365	31,000	52,060	52,060	67.9%
200-5110-51315	Wisconsin Retirement System	29,028	28,996	17,608	32,108	29,000	36,538	36,538	26.0%
200-5110-51340	Retiree Health Contribution	10,577	10,542	250	500	13,500	2,000	2,000	-85.2%
200-5110-51900	Professional Education *	2,784	3,715	2,142	3,750	3,750	-	-	0.0%
200-5110-52100	Legal Fees	84,432	4,211	-	-	-	-	-	0.0%
200-5110-52200	Electric	32,173	34,734	15,018	35,900	35,900	35,900	35,900	0.0%
200-5110-52210	Gas	10,351	9,170	5,668	14,600	14,600	14,600	14,600	0.0%
200-5110-52220	Water	2,638	2,955	1,594	3,300	3,300	3,300	3,300	0.0%
200-5110-52230	Phone	4,436	5,389	2,505	5,021	2,600	5,000	5,000	92.3%
200-5110-52300	Intergovernmental Payments *	30,338	24,013	11,076	24,200	24,200	17,742	17,742	-26.7%
200-5110-52900	Cleaning and Pest Control *	25,160	24,293	14,564	27,640	25,500	24,400	24,400	-4.3%
200-5110-52910	Software and Technology*	10,426	16,989	6,224	20,000	20,900	14,007	14,007	-33.0%
200-5110-52930	Credit Card Fees	997	834	606	1,000	1,000	1,200	1,200	20.0%
200-5110-52990	Other Service Contracts & Fees *	5,445	4,023	-	-	-	-	-	0.0%
200-5110-53100	Office Supplies	3,018	3,221	1,511	3,100	3,100	3,100	3,100	0.0%
200-5110-53101	Building Supplies	3,570	3,028	1,545	3,100	3,100	3,100	3,100	0.0%

2026 Budget
Library Fund - 200

Dept/Account No.	Account Name	2023 Actual	2024 Actual	YTD 6/30/25	2025 Projected	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	% Chg Budget 25 to '26
200-5110-53120	Copy and Print Costs *	671	648	3,285	6,800	4,600	7,500	7,500	63.0%
200-5110-53130	Postage and Mailings	501	359	156	200	200	200	200	0.0%
200-5110-53200	Memberships and Subscriptions *	931	2,155	674	3,000	3,000	-	-	0.0%
200-5110-53300	Repairs and Maintenance	-	3,990	-	-	-	-	-	0.0%
200-5110-53500	Processing Supplies *	5,284	6,700	4,648	6,000	6,000	6,000	6,000	0.0%
200-5110-53710	Reference Continuations	643	64	-	-	-	-	-	0.0%
200-5110-53720	Periodicals *	8,457	7,998	9,800	10,566	8,400	8,720	8,720	3.8%
200-5110-53760	Ebooks and Digital Materials *	13,022	7,366	7,463	7,366	7,500	8,033	8,033	7.1%
200-5110-54000	Programming *	2,792	4,772	2,380	4,500	4,500	3,750	3,750	-16.7%
200-5110-55100	Liability and Property Insurance	15,376	5,820	4,715	15,600	15,600	16,224	16,224	4.0%
200-5110-55110	Workers Comp/Unemployment	1,235	1,397	628	1,500	1,500	1,500	1,500	0.0%
Adult Materials									
200-5111-53730	Materials	26,879	23,682	25,581	45,500	45,500	40,500	40,500	-11%
200-5111-53740	DVDs	6,213	7,052	3,867	7,500	7,500	7,500	7,500	0%
200-5111-53750	Audiobooks	1,934	1,291	260	2,000	2,000	2,000	2,000	0%
200-5111-53770	Music	3,515	2,550	2,097	4,000	4,000	4,000	4,000	0%
Children's Materials									
200-5112-53730	Materials	19,657	17,578	10,270	22,500	22,500	17,500	17,500	-22%
200-5112-53740	DVDs	1,750	1,073	163	1,000	1,000	1,000	1,000	0%
200-5112-53750	Audiobooks and Music	1,018	56	-	250	250	250	250	0%
200-5112-53780	Early Learning Center	-	-	-	-	-	-	-	0%
Teen Materials									
200-5113-53730	Materials	5,773	(5,492)	3,236	6,000	6,000	6,000	6,000	0%
Total Operating Expenditures		1,099,189	901,764	540,185	1,109,686	1,121,450	1,135,601	1,135,601	1%
Non-Operating Expenditures									
200-9000-59100	Transfers to General Fund	69,502	170,000	-	-	-	-	-	0%
Total Non-Operating Expenditures		69,502	170,000	-	-	-	-	-	0%
Total General Operations Expenditures		1,168,691	1,071,764	540,185	1,109,686	1,121,450	1,135,601	1,135,601	1.3%

2026 Budget
Library Fund - 200

Dept/Account No.	Account Name	2023 Actual	2024 Actual	YTD 6/30/25	2025 Projected	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	% Chg Budget 25 to '26
Net Change in General Operations		(110,253)	7,279	555,819	21,208	388	(25,199)	(25,199)	-6594.7%
Enhanced Operations/Capital									
Revenues									
200-5120-48250	Lange Bequest (GMF) Funding	\$ -	\$ -	\$ -	\$ 32,000	\$ 101,453	\$ 169,492	\$ 169,492	67.1%
200-5120-48510	Friends Donations	24,200	26,251	34,585	35,000	33,100	41,500	41,500	25.4%
200-5120-48515	Miscellaneous Donations	5,978	917	1,111	-	-	-	-	0.0%
200-9000-49900	Surplus Applied	-	-	-	-	-	-	-	0.0%
Total Enhanced Revenues		30,178	27,168	35,696	67,000	134,553	210,992	210,992	56.8%
Expenditures									
Greater Milwaukee Foundation									
200-5121-52180	Professional Education	1,580	-	1,236	10,250	10,250	17,880	17,880	74.4%
200-5121-53700	Collection Enhancements	32,735	40,747	39,106	51,343	51,343	61,710	61,710	20.2%
200-5121-54010	Program Enhancements	3,194	4,589	2,868	9,500	9,500	12,500	22,250	134.2%
200-5121-56120	Technology Enhancements	8,281	8,948	494	2,700	32,700	32,892	32,892	0.6%
200-5121-56130	Furniture	-	356	-	-	-	3,200	3,200	0.0%
200-5121-56140	Miscellaneous	-	-	470	2,450	2,450	2,975	2,975	21.4%
200-5121-56200	Building Improvements (VC)	-	-	-	-	-	-	-	0.0%
200-5121-56900	Library Facility Improvements	-	-	-	-	-	-	-	0.0%
200-5121-54015	Patron Access Enhancements	-	28,000	-	28,000	28,000	28,000	28,000	0.0%
Friends of Shorewood Library									
200-5122-53700	Collection Enhancements	6,547	5,587	6,281	11,000	11,000	10,500	13,000	18.2%
200-5122-53760	Lucky Day	4,292	5,435	3,045	5,000	5,000	6,000	6,000	20.0%
200-5122-53780	Special Initiatives	2,611	2,137	2,526	8,650	8,650	3,250	11,250	30.1%
200-5122-54010	Program Enhancements	4,525	5,992	7,879	-	8,450	21,250	11,250	33.1%
Other Donations Activities									
						-			0.0%

2026 Budget
Library Fund - 200

Dept/Account No.	Account Name	2023 Actual	2024 Actual	YTD 6/30/25	2025 Projected	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	% Chg Budget 25 to '26
200-5123-53700	Collection Enhancements	13,144	15,241	-	-	-	-	-	0.0%
200-5123-54010	Program Enhancements	4,920	62	238	254	-	-	-	0.0%
200-5123-54120	Other items	1,077	509	195	200	-	-	-	0.0%
Total Enhanced Expenditures		82,907	117,604	64,337	129,347	167,343	200,157	210,407	25.7%
Net Change in Enhanced Operations		(52,729)	(90,436)	(28,641)	(62,347)	(32,790)	10,835	585	-101.8%
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Total Revenue		1,088,616	1,106,211	1,131,699	1,197,894	1,256,391	1,321,394	1,321,394	5.2%
Total Expenditures		1,251,598	1,189,368	604,522	1,239,033	1,288,793	1,335,758	1,346,008	4.4%
Net Change in Fund Balance		(162,982)	(83,157)	527,178	(41,139)	(32,402)	(14,364)	(24,614)	-24.0%
Beginning Fund Balance		303,799	140,818	57,661	57,661	57,661	16,522	25,259	
Less: Budgeted Surplus Applied		-	-	-	-	-	-	-	
Ending Fund Balance		\$ 140,818	\$ 57,661	\$ 584,839	\$ 16,522	\$ 25,259	\$ 2,157	\$ 645	
<hr/>									
Fund Balance Consists of:									
RESTRICTED - Enhanced Operations		162,325	71,890	43,249	9,543	39,100	20,378	10,128	
UNRESTRICTED - General Library		(21,508)	(14,229)	541,590	6,979	(13,841)	(18,220)	(18,220)	
Total Fund Balance		\$ 140,818	\$ 57,661	\$ 584,839	\$ 16,522	\$ 25,259	\$ 2,157	\$ (8,093)	

2026 Budget

Expenditure Request Detail - Library Fund (General Operations)

200-5110-51900	Professional Education	200-5110-52910	Software and Technology
Local conferences and workshops	-	Byte Studios - web hosting and maintenance	540
Online courses and workshops	-	Constant Contact - e-newsletter	1,740
Total for account - Professional Education	0	Computer hardware	5,500
		FE Technologies - service and maintenance	1,805
200-5110-52300	Intergovernmental Payments	LocalHop (shared allocation)	714
MCFLS - E-commerce	400	Meraki - wireless internet licensing	0
MCFLS - Internet line	1,200	Miscellaneous equipment - headphones, mice, keyboards	500
MCFLS - IT consulting services	3,500	MyPC - annual fee	180
MCFLS - OCLC cataloging costs	8,642	SenSource People Counters - annual fee	528
MCFLS - Postage	1,500	Social media archiver (shared allocation)	900
MCFLS - Supplies	2,500	TBS - license, hardware, and software	1,600
Total for account - Intergovernmental Payments	17,742	Total for account - Software and Technology	14,007
200-5110-52900	Cleaning and Pest Control	200-5110-53120	Copy and Print Costs
Batzner Pest Control (shared allocation)	300	Great America Financial Services - public and staff printers	6,100
Cleaning contractor - weekdays (shared allocation)	19,000	Printing paper	1,400
Cleaning contractor - weekends (library only)	3,800	Total for account - Copy and Print Costs	7,500
Furniture and upholstery cleaning	-		
HEPA filter replacements	1,340		
Total for account - Cleaning Contracts	24,440		

2026 Budget

Expenditure Request Detail - Library Fund (General Operations)

(concluded)

200-5110-53200 Memberships and Subscriptions		200-5110-53760 Ebooks and Digital Materials	
American Library Association - 7 memberships	-	Overdrive and Overdrive Advantage	8,033
Public Library Association - 7 memberships	-	Total for account - Ebooks and Digital Materials	8,033
Wisconsin Historical Society	-	200-5110-54000 Programming	
Total for account - Memberships and Subscriptions	-	Adult programming	1,250
		Children's programming	1,250
		Teen programming	1,250
200-5110-53500 Processing Supplies		Total for account - Programming	3,750
Material processing supplies	4,000.00		
RFID tags	2,000.00		
Total for account - Processing Supplies	6,000.00		
200-5110-53720 Periodicals			
Barron's Financial and Investment News	382		
Chicago Tribune	1,937		
Milwaukee Business Journal	170		
Milwaukee Journal Sentinel - one copy	956		
New York Times	1,157		
Wall Street Journal	618		
WT Cox - periodical subscriptions	3,500		
Total for account - Periodicals	8,720		

2026 Budget

Expenditure Request Detail - Library Fund (Enhanced Operations)

Greater Milwaukee Foundation Supported

200-5121-52180	Professional Education and Memberships	200-5121-54010	Program Enhancements
Local conferences and workshops	5,750	Adult programming	2,250
Online courses and workshops	1,250	Beanstack	585
National conferences and workshops	6,000	Children's programming	2,250
Professional development day	2,000	Teen programming	2,250
American Library Association - 7 memberships	875	Shorewood Reads 2026	10,000
Public Library Association - 7 memberships	572	Summer Celebration	5,500
Wisconsin Library Association - 7 memberships	1,368	Total for account - Program Enhancements	22,835
Wisconsin Historical Society	65		
Total for account - Professional Education and Memberships	17,880	200-5121-56120	Technology Enhancements
		Canva Pro	500
200-5121-53700	Collections Enhancements	Loomly	600
Attraction passes	6,000	Smiota Smart Lockers annual cost	1,632
Wifi hotspots	3,880	Website redesign	30,000
		Zoom	160
Adult materials	5,000	Total for account - Technology Enhancements	32,892
Children's materials	5,000		
Milwaukee Journal Sentinel - one copy	956	200-5121-56130	Furniture
Value Line	1,298	Furniture and upholstery cleaning	3,200
		Total for account	3,200
Ancestry	1,218		
A to Z Databases	1,865	200-5121-56140	Miscellaneous
Consumer Reports online	495	Employee appreciation	500
Hoopla	13,000	Menstrual products	1,950
Kanopy	6,000	Sliding book support clips	525
Mango Languages	1,244	Total for account - Miscellaneous	2,975
Milwaukee Journal Sentinel Online (NewsBank)	1,432		
Morningstar	2,560	Friends of the Shorewood Public Library Supported	
OverDrive Advantage Lucky Day Collection	4,212	200-5122-53700	Collection Enhancements 13,000
PressReader	6,650	200-5122-53760	Lucky Day 6,000

Wall Street Journal Online	<u>900</u>	200-5122-53780	Special Initiatives	11,250
Total for account - Collection Enhancements	61,710	200-5122-54010	Programming	<u>11,250</u>
		Total for account		41,500



**Senior Resources Center
Fund Description**

The mission of the Senior Resource Center (SRC): to promote safe, healthy and enriching lifestyles for Shorewood residents age 60 and older.

Services

- Acts as a central source of information and referrals to programs and services for older adults, including educational, social, healthcare and other support services;
- Advocates for the needs of older adults in the community;
- Works cooperatively with other service organizations and groups throughout Shorewood, Milwaukee County and the State of Wisconsin to ensure that Shorewood residents have a comprehensive knowledge of resources available;
- Addresses the needs of vulnerable older adults by working in partnership with the North Shore Health Department, Shoreline Interfaith and Shorewood Police department;
- Provides support and follow-up to successfully link individuals to appropriate services and resources;
- Supports and helps supervise the Shorewood Connects initiative;
- Conducts programs, workshops and outings that focus on health, education, socialization and recreation to promote the overall wellness of older adults in the community;
- Publishes and distributes a monthly calendar of SRC programming, special events and trips;
- Maximizes services for older adults by cooperating with other organizations to increase opportunities and avoid duplication of services;
- Maintains and makes improvements to lower level Village Center equipment and furnishings as needed;
- Manages, with Village Center staff, the Village Center Meeting Rooms;
- Recruits and trains volunteers to provide support for SRC programs, special events and for community outreach;
- Collaborates with the Shorewood School District and the Village to recruit volunteers for snow removal and yard work;
- Helps support the mission of Shoreline Interfaith by recruiting volunteers to their organization;
- Administers, does marketing for, and supervises the Home Sweet Home Safety Assessment Program;
- Teams up with North Shore Fire Department to provide safety assessments for Shorewood residents;).

2026 Budget

Senior Services Fund - 210

Account Number	Account Name	2023 Actual	2024 Actual	YTD 6/30/25	2025 Projected	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	% Chg Budget 25 to '26
Administration Activities									
Revenues									
210-4600-41110	Property Taxes	\$ 119,235	\$ 121,584	\$ 128,879	\$ 128,879	\$ 128,879	\$ 128,879	\$ 128,879	0.0%
210-4600-48515	Programming Grants	500	1,425	160	1,025	1,100	1,100	1,100	0.0%
210-9000-49900	Benjamin Fund Grant	16,035	9,945	-	15,795	19,114	22,483	22,483	17.6%
Total Administration Revenues		135,770	132,954	129,039	145,699	149,093	152,462	152,462	2.3%
Expenditures									
210-4600-51100	Salaries and Wages	84,363	82,228	44,064	89,840	92,532	87,654	87,654	-5.3%
210-4600-51300	Health Insurance	30,566	30,669	15,581	36,209	37,691	32,905	32,905	-12.7%
210-4600-51305	Dental & other benefits	1,524	1,677	828	1,233	1,245	1,341	1,341	7.7%
210-4600-51310	Social Security and Medicare	5,709	5,705	3,018	6,873	7,079	6,706	6,706	-5.3%
210-4600-51315	Wisconsin Retirement System	5,739	5,675	3,076	4,070	4,192	6,312	6,312	50.6%
210-4600-54140	Shorewood Connects *	6,122	5,705	2,579	5,775	5,775	5,775	5,775	0.0%
210-4600-54900	Other Programming	457	1,648	700	1	1,025	1,025	1,025	0.0%
210-4600-55100	Liability & Property Insurance	2,996	973	787	2,600	2,600	2,704	2,704	4.0%
210-4600-55110	Workers Comp / Unemp.	180	202	91	210	210	219	219	4.0%
Total Administration Expenditures		137,657	134,482	70,723	146,811	152,349	144,641	144,641	-5.1%
Net Change Administration		(1,887)	(1,528)	58,316	(1,112)	(3,256)	7,821	7,821	-340.2%

Account Number	Account Name	2023 Projected	2024 Actual	YTD 6/30/25	2025 Projected	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	% Chg Budget 25 to '26
Programming Activities									
Revenues									
210-4650-46600	Senior Programming Fees	9,250	16,771	6,284	12,500	13,500	13,000	13,000	-3.7%
210-4650-48500	Participant Donations	606	250	1,374	1,500	500	500	500	0.0%
210-4650-48520	Benjamin Fund Contributions	54,479	12,864		50,993	60,520	63,510	63,510	4.9%

2026 Budget

Senior Services Fund - 210

Total Programming Revenues	64,335	29,885	7,658	64,993	74,520	77,010	77,010	3.3%
Expenditures								
210-4650-51900 Professional Education *	504	981	209	900	2,000	2,000	2,000	0.0%
210-4650-52100 Professional Fees *	11,888	14,285	7,620	16,070	22,280	20,130	20,130	-9.6%
210-4650-52180 Consultants *	8,122	6,755	2,579	10,775	10,775	10,775	10,775	0.0%
210-4650-52990 Food & Beverages	16,363	19,649	9,297	20,594	18,000	23,960	23,960	33.1%
210-4650-53100 Office Supplies	209	568	60	120	420	420	420	0.0%
210-4650-53120 Printing Costs *	919	1,281	770	2,180	2,180	2,180	2,180	0.0%
210-4650-53130 Postage Costs	735	801	354	707	1,000	1,000	1,000	0.0%
210-4650-53200 Memberships & Subscriptions *	435	420	440	565	805	565	565	-29.8%
210-4650-53500 Dept/Program Supplies *	3,186	4,627	2,241	4,482	4,760	4,460	4,460	-6.3%
210-4650-54000 SRC Programming *	3,143	4,573	1,346	3,100	5,800	5,320	5,320	-8.3%
210-4650-54010 Programming Support *	2,500	5,000	-	5,000	5,000	5,000	5,000	0.0%
210-4650-56130 Equipment / Furniture *	296	-	167	500	1,500	1,200	1,200	-20.0%
Total Programming Expenditures	48,300	58,940	25,082	64,993	74,520	77,010	77,010	3.3%
Net Change Programming	16,036	(29,055)	(17,423)	-	-	-	-	0.0%
Total Revenue	200,105	162,839	136,697	210,692	223,613	229,472	229,472	2.6%
Total Expenditures	185,957	193,422	95,805	211,805	226,869	221,651	221,651	-2.3%
Net Change in Fund Balance	14,149	(30,584)	40,893	(1,112)	(3,256)	7,821	7,821	-340.2%
Beginning Fund Balance	54,494	68,643	54,494	38,059	38,059	36,947	36,947	
Less: Surplus Applied	-	-	-	-	-	-	-	
Ending Fund Balance	\$ 68,643	\$ 38,059	\$ 95,387	\$ 36,947	\$ 34,803	\$ 44,768	\$ 44,768	



**Shorewood Today
Fund Description**

Shorewood Today is a high-quality full-color magazine that celebrates the Shorewood lifestyle and provides useful information about the Village of Shorewood and also offers news and feature stories about the people, places and things that make Shorewood special. It is jointly created by the Village of Shorewood, the Shorewood School District, the Shorewood Business Improvement District (BID), and the Shorewood Marketing Communications (SMC) Program, with additional support from the Community Development Authority (CDA) and the Shorewood Foundation.

Funding for Shorewood Today magazine comes from paid advertising and sponsorship from the five stakeholder groups. All expenses are covered from this funding source. Advertising fees cover about 75% of all publication costs

A magazine advisory committee comprised of representatives from each stakeholder group meets before production begins on each issue. This committee suggests story ideas, reviews ad guidelines and pricing. All copywriting for the magazine is handled and underwritten by the individual stakeholders who submit the content and photo suggestions for each issue.

The magazine is mailed to every Shorewood household, every Shorewood business and all non-Shorewood families within the School District. Extra copies of the magazine are distributed through high-traffic locations within the Village (Library, Village Hall, coffee shops, restaurants, salons, etc.) at advertiser locations and through all local realtors. The magazine has become a useful tool for selling Shorewood and the Shorewood lifestyle to prospective residents and businesses.

2026 Budget

Shorewood Today Fund - 230

Account Number	Account Name	2023 Actual	2024 Actual	YTD 6/30/25	2025 Projected	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	% Chg Budget 25 to '26	Notes
Revenues										
230-1910-46120	Advertising Fees	62,400	77,975	58,480	77,520	77,520	79,000	79,000	1.9%	many billed annually in February
230-1910-47300	Charges for Service - School	5,000	5,690	6,006	6,006	5,000	6,140	6,140	22.8%	
230-1910-47320	Charges for Service - BID	5,000	5,690	6,006	6,006	5,000	6,140	6,140	22.8%	
230-1910-47340	Charges for Service - SHWD Foundation	5,000	5,690	6,006	6,006	5,000	6,140	6,140	22.8%	
230-1910-47350	Charges for Service - CDA	5,000	5,690	6,006	6,006	5,000	6,140	6,140	22.8%	
230-1910-47360	Charges for Service - Village	5,000	5,500	6,006	6,006	5,000	6,140	6,140	22.8%	cost in VM - marketing & comm
230-9000-49900	Surplus Applied	-	-	-	-	-	-	-	0.0%	
Total Revenue		87,400	106,235	88,510	107,550	102,520	109,700	109,700	7.0%	
Expenditures										
230-1910-52100	Professional Fees	56,500	56,500	29,000	58,000	58,000	59,500	59,500	2.6%	
230-1910-53120	Copy & Print Costs	32,074	33,275	18,019	36,000	36,000	38,200	38,200	6.1%	
230-1910-53130	Postage/Mailings	11,943	11,978	5,861	14,000	14,000	12,000	12,000	-14.3%	
Total Expenditures		100,517	101,753	52,880	108,000	108,000	109,700	109,700	1.6%	
Net Change in Fund Balance		(13,117)	4,482	35,630	(450)	(5,480)	-	-	-100.0%	
Beginning Fund Balance		16,922	3,805	8,287	8,287	43,917	38,437	38,437		
Less: Surplus Applied		-	-	-	-	-	-	-		
Ending Fund Balance		\$ 3,805	\$ 8,287	\$ 43,917	\$ 7,837	\$ 38,437	\$ 38,437	\$ 38,437		



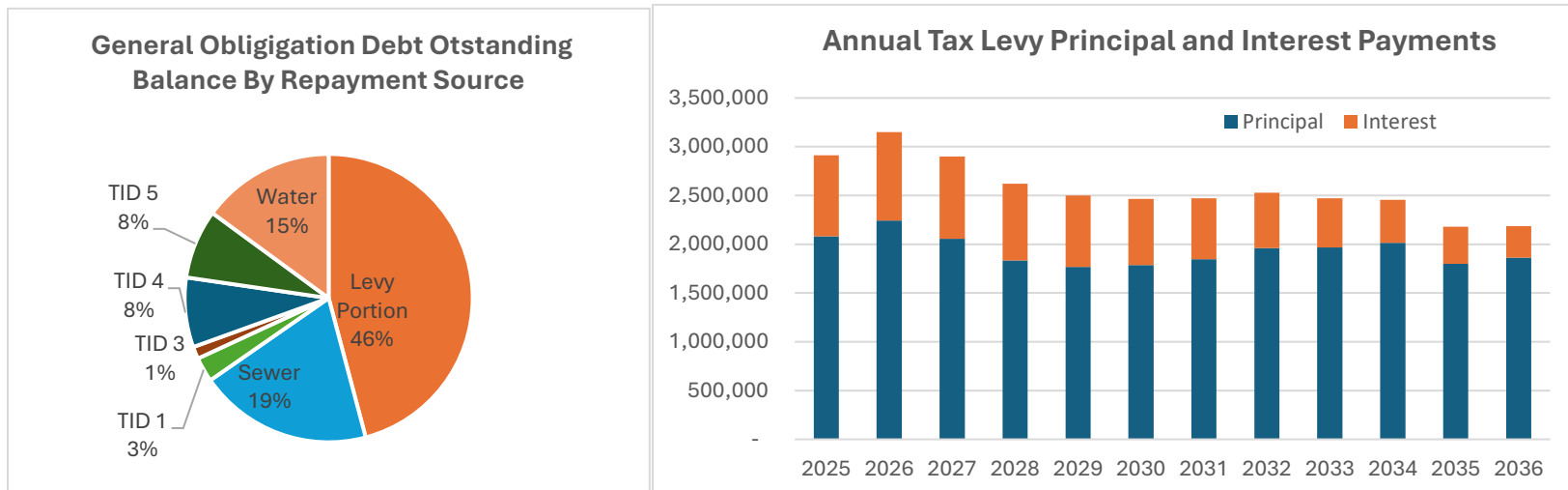
**Debt Service Fund - 300
Overview**

Department Description

The Debt Service Fund is used to account for all principal and interest payments on debt taken out for general capital purposes. Payments for principal and interest are funded through the annual tax levy. Debt issued for TID No. 3, 4 or 5 projects is reported as expenditures within the Debt Service Fund and a transfer is reported from the applicable TID Fund.

Debt issued for Utility projects is reported within the applicable fund (Parking, Water or Sewer). Even though the expenses for debt service for Enterprise funds are reported in those funds, the repayment schedules included in the section show all of the Village’s general obligation bonds. This section of the budget includes the following schedules:

- Overall Debt Service Fund Budget;
- List of Outstanding Debt: shows all long-term bonds, notes, and loans of the Village. This schedule also shows the payments and ending balances by funding source (Tax levy, TID’s, or Utility);
- Debt Repayment Schedules – By Debt Issue: this schedule shows the repayment plan for each outstanding obligation, including the funding source. The totals for this schedule include totals by each repayment source.



The tables above include all General Obligation Debt, including Utility debt payments, which are not reflected in the Debt Service budget.

2026 Budget



Debt Service Fund - 300

Overview

The purpose for each obligation is summarized below, the funding sources, and amounts outstanding are presented separately on the List of Outstanding Debt:

General Obligation WFB NSFD Bonds - 2002 - \$897,184

These bonds reflect the Village's portion of debt service related to this bond issue as part of the creation of the North Shore Fire Department.

General Obligation Bayside NSFD Bonds - 2012 - \$468,050

These bonds reflect the Village's portion of debt service related to this bond issue as part of the creation of the North Shore Fire Department which was originally issued in 2003 and refinanced in 2012.

General Obligation Community Development Bonds – 2012A - \$6,165,000

These bonds were issued to finance a developer grant and other development activities within TID No. 4. These bonds bear an interest rate of 2.0-3.25% and have a final maturity date in 2031.

General Obligation Community Development Bonds – 2012B - \$1,900,000

These bonds were issued to finance the developer loan within TID No. 4 and bear an interest rate of 2.0-3.5% and have a final maturity date in 2028.

General Obligation Corporate Purpose Bonds – 2012C - \$9,465,000

These bonds were issued for general government infrastructure needs, sewer improvements and other capital projects. These bonds bear an interest rate of 2.0-3.0% and have a final maturity date in 2032.

General Obligation Corporate Purpose Bonds – 2013 - \$5,290,000

These bonds were issued for the refunding of the balances of the \$1,700,000 2005B bonds issued for TID No. 1 and the balances of the \$3,885,000 2010A Build America Bonds issued for TID No. 1 and TID No. 3 activities. These bonds bear an interest rate of 1.35-4.85% with a maturity date in 2022.

General Obligation Community Development Bonds – 2014A - \$6,060,000

These bonds were issued to finance various infrastructure projects including significant roads, water, and sewer work done in 2014. These bonds bear an interest rate of 2.0-3.0% and have a final maturity date in 2034.

Taxable General Obligation Corporate Purpose Bonds – 2015A - \$8,050,000

Approximately \$1.8 million of these bonds were issued to finance TID No. 3 developer subsidies and improvements. The remainder of the issuance was done to finance TID No. 5 land acquisition costs. These bonds are callable in 2022, bear interest of 0.8-4.0% and have a final maturity date in 2034.

General Obligation Corporate Purpose Bonds – 2016A - \$9,920,000

These bonds were issued for general government infrastructure needs, water improvements and other capital projects including a new police facility. These bonds bear an interest rate of 2.0-4.0% and have a final maturity date in 2036.

2026 Budget



Debt Service Fund - 300

Overview

Sewer Utility Revenue Bonds – 2016B - \$2,285,000

These bonds were issued for sewer infrastructure improvements and bear interest of 2.0-3.0% and have a final maturity date in 2036.

General Obligation Note – 2017 - \$985,000

These notes were issued for the purchase of refuse equipment and bear interest of 2.25% and have a final maturity date in 2027.

General Obligation Corporate Purpose Bonds – 2018A - \$6,360,000

These bonds were issued for general government infrastructure needs, water improvements and other capital projects including ongoing police facility renovations. These bonds bear an interest rate of 3.0-3.5% and have a final maturity date in 2038.

General Obligation WFB NSFD Bonds - 2019 - \$116,641

These bonds reflect the Village's portion of debt service related to North Shore Fire Department 2019 facility improvements bonds.

General Obligation Bayside NSFD Bonds - 2020 - \$582,540

These bonds reflect the Village's portion of debt service related to North Shore Fire Department 2020 facility improvements bonds.

General Obligation Corporate Purpose Bonds – 2020A - \$3,540,000

These bonds were issued for the refunding of the balances of the \$8,565,000 2011A Bonds. The bonds financed the 2011 road program, significant park improvements, water projects, and sanitary sewer engineering. These bonds bear interest of 2.0% and have a final maturity date in 2026.

Taxable General Obligation Corporate Purpose Bonds – 2020B - \$770,000

These bonds were issued for the refunding of the balances of the \$4,720,000 2010B Bonds. The majority of which were issued to refinance in State Trust Fund Loans 2005 for payment of the Village's outstanding pension liability. These bonds bear interest of 4.0% and have a final maturity date in 2025.

General Obligation Corporate Purpose Bonds – 2020C - \$5,875,000

These bonds were issued for general government infrastructure needs and other capital projects including the completion of the police facility renovations. These bonds bear an interest rate of 1.5-2.0% and have a final maturity date in 2040

Sewer Utility Revenue Bonds – 2020D - \$2,075,000

These bonds were issued for sewer infrastructure improvements and bear interest of 2.0-5.0% and have a final maturity date in 2036.

General Obligation Corporate Purpose Bonds – 2021A - \$2,585,000

These bonds were issued for water utility meter replacement program and other water utility infrastructure needs. These bonds bear interest of 1.2-2.0% and have a final maturity date in 2041.

2026 Budget



Debt Service Fund - 300 Overview

General Obligation Corporate Purpose Bonds – 2023A - \$8,965,000

These bonds were issued to finance SEACSI Phase 1 for Streets, Water, and Roads. These bonds bear interest of 3.5-4.0% and have a final maturity date in 2043

General Obligation Corporate Purpose Bonds – 2024A - \$9,510,000

These bonds were issued to finance SEACSI Phase 2 for Streets, Water, and Roads. These bonds also financed Street Light Design and the 4480 Lake Drive Sewer project. These bonds bear interest of 3.5-5.0% and have a final maturity date in 2043

General Obligation Promissory Note – 2024A - \$8,950,000

These bonds were issued to finance the reconstruction of Lake Drive for Streets, Water, and Roads. These bonds also financed the Street Lights Phase 1 project, the replacement of DPW facilities, LSL Replacements, and the design of the Meter Vault. These bonds bear interest of 4.25-5.00% and have a final maturity date in 2044

2026 Budget

Debt Service Fund - 300

Account Number	Account Name	2023 Actual	2024 Actual	YTD 6/30/25	2025 Projected	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	% Chg Budget 25 to '26	Notes
Revenues										
300-8000-41110	Property Taxes	\$ 2,069,525	\$ 2,276,478	\$ 2,276,477	\$ 2,547,845	\$ 2,547,845	\$ 2,620,762	\$ 2,620,762	2.9%	All taxes recorded in Jan
300-9000-49403	Transfers from TID No. 3	343,946	45,478	-	-	-	-	-	0.0%	
300-9000-49404	Transfers from TID No. 4	543,338	543,713	76,919	553,838	553,838	556,650	556,650	0.5%	
300-9000-49405	Transfers from TID No. 5	444,145	442,125	79,713	459,425	459,425	500,575	500,575	9.0%	
300-9000-49100	General Fund Transfers	197,117	396,130	-	700,000	700,000	700,000	700,000	0.0%	LEVER - Streetlight Charge
Total Revenue		3,598,071	3,703,924	2,433,108	4,261,108	4,261,108	4,377,987	4,377,987	2.7%	
Expenditures										
300-8000-58100	Principal	2,704,067	2,660,509	1,244,054	2,741,765	2,874,965	3,041,219	3,041,219	5.8%	
300-8000-58200	Interest	917,550	1,112,337	489,615	1,082,363	1,326,143	1,276,768	1,276,768	-3.7%	
300-8000-58900	Other Finance Charges	1,950	1,950	5,750	100,000	60,000	60,000	60,000	0.0%	1% estimate for debt issuance costs
Total Expenditures		3,623,567	3,774,796	1,739,419	3,924,128	4,261,108	4,377,987	4,377,987	2.7%	
Net Change in Fund Balance		(25,496)	(70,872)	693,689	336,980	-	-	-	0.0%	
Beginning Fund Balance		35,022	9,526	(61,346)	(61,346)	(61,346)	275,634	275,634		
Additional Transfer of Resources for Deficit		-	-	-	-	-	-	-		
Ending Fund Balance		9,526	(61,346)	632,343	\$ 275,634	\$ (61,346.00)	\$ 275,634	\$ 275,634		



Capital Projects Funds

Capital Project funds are used to account for the Village's major capital acquisitions and construction activities. Capital grants, shared revenues for capital acquisition and borrowed funds for capital projects, other than those associated with enterprise funds are accounting for in the capital projects funds. Capital Projects funds also include the Village's Tax Incremental Financing Districts. The Village operates the following Capital Projects funds:

General Capital Projects:

This fund primarily accounts for the Village's various construction projects and capital equipment purchases which are not otherwise accounted for within the TID's or enterprise funds. Revenue sources include property tax levy, special assessments, and various grants and other charges.

Tax Increment District (TID) No. 3:

Revenues and expenditures related to economic development and construction within the specific boundaries of the TIF are accounted for within this fund. Revenues are generated through a tax increment which support economic development and debt service payments on debt issued for specific projects within the TIF boundaries.

Tax Increment District (TID) No. 4:

Revenues and expenditures related to economic development and construction within the specific boundaries of the TIF are accounted for within this fund. Revenues are generated through a tax increment which support economic development and debt service payments on debt issued for specific projects within the TIF boundaries.

Tax Increment District (TID) No. 5:

Revenues and expenditures related to economic development and construction within the specific boundaries of the TIF are accounted for within this fund. Revenues are generated through a tax increment which support economic development and debt service payments on debt issued for specific projects within the TIF boundaries.

2026 Budget

General Capital Projects Fund - 400



Department Description

The General Capital Project Fund accounts for various construction projects and equipment purchases, or certain other one-time expenditures, which are financed through the tax levy, grants, special assessments, or the issuance of debt. The Village capitalizes equipment purchases exceeding \$5,000 (\$20,000 for infrastructure) with an estimated useful life of more than one year.

In preparation for the annual Capital Budget, the Village begins by updating the Long Range Financial Plan for the next 10 years. This process involves evaluating capital needs within the context of the overall budget. This includes not only capital needs, but also state-imposed levy limits, debt capacity, and other operational needs.

A copy of the current Long Range Financial Plan has been included as an appendix to this budget.

The General capital budget section includes the following:

- General Capital Project Fund Budget – showing revenues by line item and expenditures by account;
- Capital Purchase Funding matrix – these pages detail how each purchase is financed in the budget;
- Capital Request Support Document – provides the details of the projects requested

2026 Budget

General Capital Projects Fund - 400

Dept	Account Number	Account Name	2023 Actual	2024 Actual	YTD 6/30/25	2025 Projected	2025 Adopted Budget	2026 Proposed Budget	2026	% Chg Budget '25 to '26
									Adopted Budget	
Revenues										
Capital Related	400-5700-41110	Property Taxes	530,500	\$ 627,000	\$ 664,620	\$ 664,620	\$ 664,620	\$ 665,000	665,000	0.1%
Capital Related	400-5700-42000	Special Assmts	-	-	-	-	-	-	-	0.0%
Capital Related	400-5700-43530	State Transportation Aids	-	-	-	-	-	-	-	0.0%
Capital Related	400-5700-43590	Other Grants / Contributions	359,314	157,140	75,859	75,859	-	-	-	0.0%
Capital Related	400-5700-43730	Local Sanitation Aids	92,267	190,897	-	-	-	-	-	0.0%
Capital Related	400-5700-43735	Lead Services Grant	54,900	-	-	-	-	-	-	0.0%
Capital Related	400-5700-48900	Misc. / One-Time Revenues	163,339	1,919	-	-	-	-	-	0.0%
Other Financing Sources/Uses	400-9000-49700	Property Sales	46,202	58,585	-	-	-	-	-	0.0%
Other Financing Sources/Uses	400-9000-49800	Proceeds of Long-Term Debt	1,915,000	3,000,000	4,940,531	4,940,531	6,535,000	4,290,000	4,290,000	-34.4%
Other Financing Sources/Uses	400-9000-49810	Premiums on Long-Term Debt	56,980	153,529	375,824	375,824	-	-	-	0.0%
Other Financing Sources/Uses	400-9000-49100	Transfers from General Fund (Vehicle Registr	-	-	-	-	234,000	234,000	234,000	0.0%
Other Financing Sources/Uses	400-9000-49401	Transfers from TIF #5	-	-	-	-	-	4,099,000	4,099,000	0.0%
Other Financing Sources/Uses	400-9000-49900	Surplus Applied	-	-	-	-	-	-	-	0.0%
Total Revenue			3,218,502	4,189,069	6,056,833	6,056,833	7,433,620	9,288,000	9,288,000	24.9%
Expenditures										
General Government										
Board	400-1100-56360	Village Wide Initiatives	\$ 33,677	\$ 23,981	\$ 51,407	\$ 51,407	\$ 35,000	\$ 65,000	\$ 65,000	85.7%
Manager	400-1410-56120	Technology / IT systems	41,560	17,525	-	46,000	13,500	59,000	59,000	337.0%
Manager	400-1410-56130	VH Equipment / Furniture	-	-	-	-	-	-	-	0.0%
Total General Government			75,237	41,505	51,407	97,407	48,500	124,000	124,000	155.7%
Public Safety										
Police	400-2100-56130	Police Equipment / Furniture	\$ 18,709	\$ -	\$ 9,799	\$ 9,799	\$ 9,800	\$ 8,900	\$ 8,900	-9.2%
Police	400-2100-56200	Building Improvements	-	-	-	-	-	-	-	0.0%
Police	400-2100-56400	Vehicles	11,057	171,581	-	-	-	90,000	90,000	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			29,766	171,581	9,799	9,799	9,800	98,900	98,900	909.2%
Public Works										
Public Works Admin.	400-3100-56130	DPW Equipment / Furniture	51,200	-	-	-	-	13,000	13,000	0.0%

2026 Budget

General Capital Projects Fund - 400

Dept	Account Number	Account Name	2023 Actual	2024 Actual	YTD 6/30/25	2025 Projected	2025 Adopted Budget	2026 Proposed Budget	2026	% Chg Budget '25 to '26
									Adopted Budget	
Public Works Admin.	400-3100-56400	Vehicles	426,908	414,428	-	-	-	360,000	360,000	0.0%
Bldg Maint - Village Hall	400-3210-56200	Building Improvements	29,168	-	-	-	-	350,000	350,000	0.0%
Bldg Maint - Police	400-3220-56200	Building Improvements	16,515	5,044	-	-	-	-	-	0.0%
Bldg Maint - Public Works	400-3230-56200	Building Improvements	33,365	-	-	-	-	32,000	32,000	0.0%
Bldg Maint - Village Center	400-3240-56200	Building Improvements	-	-	150,400	-	-	-	-	0.0%
Street and Alley	400-3410-56310	Regular Maintenance	28,350	-	-	92,300	92,300	-	-	-100.0%
Street and Alley	400-3410-56320.22-0 Large Construction Projects		1,563,973	-	-	-	-	7,999,000	7,999,000	
	400-3100-56320.25-0 DPW BUILDING					2,000,000	2,000,000	-	-	
Street and Alley	400-3410-56320.23-0 Edgewood Ave project		254,645	-	-	-	-	-	-	
Street and Alley	400-3410-56321.22-0 2022 Alley project engineering		46,387	-	-	40,000	-	-	-	
Street and Alley	400-3410-56320.23-0 2023 SEASCI Roads			295,847	-	-	-	-	-	
Street and Alley	400-3410-56320.24-0 Streetlights Ph 1 Construction				359,153	2,156,493	3,233,000	-	-	
Street and Alley	400-3410-56320.24-0 SEASCI Phase II Streets			2,050,316	4,382	10,000	-	-	-	
Street and Alley	400-3410-56321.25-0 Lake Drive Design		113,032	150,702	3,848	3,848	-	-	-	
Street and Alley	400-3410-56320.25-0 Streetlight Ph 2 Construction					45,000	-	-	-	
Street and Alley	400-3410-56321.24-0 Streetlights Ph 1 Professional Fees			253,169	179,831	179,831	-	-	-	
Street and Alley	400-3410-56320.25-0 Lake Drive 2025				735,726	1,262,000	1,262,000	-	-	
Street and Alley	400-3410-56321 Professional Fees Construction		-	-	-	-	-	-	-	0.0%
Street and Alley	400-3430-56130 Equipment - Streetlights/Signals				58,503	58,503	-	-	-	
Street and Alley	400-3410-56320	Large Construction Projects	1,978,038	2,750,034	1,341,442	5,755,675	6,495,000	7,999,000	7,999,000	23.2%
Sidewalks	400-3470-56310	Regular Maintenance	-	-	-	-	-	40,000	40,000	0.0%
Parks / Forestry	400-3620-56500	Land Improvements / EAB	190,120	74,764	32,950	80,000	80,000	40,000	40,000	-50.0%
Parks / Forestry	400-3620-56140	Equipment	-	-	-	-	-	-	-	
Total Public Works			2,753,664	3,244,270	1,524,792	5,927,975	6,667,300	8,834,000	8,834,000	-126.8%
Other Capital Related	400-3650-56370	Other - ARPA funding	359,314	126,839	63,653	63,653	-	-	-	0.0%
Other Capital Related	400-5700-56900	Other - Affordable Housing	-	-	-	-	-	-	-	0.0%
Debt Service	400-8000-58300	Debt Issuance Costs	63,053	55,452	87,777	87,777	-	-	-	0.0%
CONTINGENCY/RESERVE	400-1510-56900	Capital project savings and emergency resen	-	-	-	-	100,000	100,000	100,000	0.0%
Total Other Captial Expenditures			422,366	182,291	151,430	151,430	100,000	100,000	100,000	
Total Expenditures			3,281,033	3,639,646	1,737,428	6,186,611	6,825,600	9,156,900	9,156,900	34.2%

2026 Budget

General Capital Projects Fund - 400

Dept	Account Number	Account Name	2023 Actual	2024 Actual	YTD 6/30/25	2025 Projected	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	% Chg Budget '25 to '26
		Net Change in Fund Balance	(62,531)	549,423	4,319,405	(129,778)	608,020	131,100	131,100	
		Beginning Fund Balance	3,497,863	5,656,116	5,195,924	6,205,539	6,205,539	6,075,762	6,075,762	
		Surplus Applied	-	-	-	-	-	-	-	
		Ending Fund Balance	\$ 3,435,332	\$ 6,205,539	\$ 9,515,329	\$ 6,075,762	\$ 6,813,559	\$ 6,206,862	\$ 6,206,862	
		Restricted Fund Balances				2024 for 2025				
		TIF - Affordable Housing				2,012,815		2,012,815		
		Total Restricted Fund Balance				2,012,815		2,012,815		
		Fund Balance Assigned for future purposes:				2024 for 2025				
		Monsanto Settlement				168,000				
		Village Center A/C				249,000		0		
		SEASCI Phase 2				272,027		0		
		Total Assigned Fund Balance				689,027				
		Remaining Unassigned Fund Balance				3,373,920		4,194,047		

2026 Budget

**General Capital Projects Fund - 400
2026 Project Listing and Funding Summary**

Dept	Account Number	Priority Rating	Account Name / Project Name	Tax Levy	State Aids	Grants and Other	Bond Proceeds / Reserves	Capital Project Reserves	Funding Source Summary	2026 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		Village Wide Initiatives							
		1	Neighborhood Greenways Initiative	65,000	-	-	-	-	Tax Levy	65,000
			Total Village wide	65,000	-	-	-	-	-	65,000
Manager	400-1410-56120		Village Manager/ Other Technology							
		1	Express Voting Machines	24,000					Tax Levy	24,000
		1	Juniper EX4100-48P w/ support	10,000					Tax Levy	10,000
		1	Palo Alto PA-450 3-year software/support	25,000					Tax Levy	25,000
			Total Village Manager/ Other Technology	59,000	-	-	-	-		59,000
Police	400-2100-56130		Police Equipment/Furniture							
		1	Verkada Security System	8,900	-	-	-	-	Tax Levy	8,900
			Total Police Equipment/Furniture	8,900	-	-	-	-	-	8,900
Police	400-2100-56400		Police Vehicles							
		1	Parking Jeep	90,000					Tax Levy	90,000
			Total Police Vehicles	90,000	-	-	-	-		90,000
Public Wc	400-3100-56130		DPW Equipment							
		1	Back up Snow plow (Blade)	13,000					Tax Levy	13,000
			Total DPW Equipment	13,000	-	-	-	-	-	13,000
Public Wc	400-3100-56400		DPW Vehicles							
		1	Plow Truck #59	290,000					Tax Levy	290,000

2026 Budget

**General Capital Projects Fund - 400
2026 Project Listing and Funding Summary**

Dept	Account Number	Priority Rating	Account Name / Project Name	Tax Levy	State Aids	Grants and Other	Bond Proceeds / Reserves	Capital Project Reserves	Funding Source Summary	2026 Total Budget Request
		1	Building Maintenance Truck #24	70,000					Tax Levy	70,000
			Total DPW Vehicles	360,000	-	-	-	-	-	360,000
Village Ha	400-3210-56200		Building Improvements							
		1	HVAC Controls	-	-	-	350,000	-	Bonds	350,000
			Total Village Hall	-	-	-	350,000	-	-	350,000
Police Fac	400-3220-56200		Building Improvements							
		2	Pd North Entrance Door	7,000	-	-	-	-	Tax Levy	7,000
			Total Police Facilities	7,000	-	-	-	-	-	7,000
Public Wc	400-3230-56200		Building Improvements							
		1	Tuckpointing/Masonry - All Village Bldings	25,000	-	-	-	-	Tax Levy	25,000
			Total DPW Facilities	25,000	-	-	-	-	-	25,000
Street anc	400-3410-56310		Regular Maintenance							
		1	Sidewalk Progarms				40,000	-	Bonds	40,000
			Total Maintenance	-	-	-	40,000	-	-	40,000
Street anc	400-3410-56320		Large Construction projects							
		1	North Oakland Ave			4,099,000	-	-	TID Five	4,099,000
		1	Street Light Replacement				2,900,000		Bonds	2,900,000
		1	DPW BUILDING				1,000,000		Bonds	1,000,000
			Total large construction projects	-	-	4,099,000	3,900,000	-	-	7,999,000
Parks / Fo	400-3620-56500		Land Improvements							
		1	EAB Program	40,000	-	-	-	-	Tax Levy	40,000
			Total Land Improvements	40,000	-	-	-	-	-	40,000

2026 Budget

General Capital Projects Fund - 400

2026 Project Listing and Funding Summary

Dept	Account Number	Priority Rating	Account Name / Project Name	Tax Levy	State Aids	Grants and Other	Bond Proceeds / Reserves	Capital Project Reserves	Funding Source Summary	2026 Total Budget Request
Other	400-1510-56900		Other Capital Items							
			Capital proj savings & emergency reserve	100,000	-	-	-	-		100,000
			Total Other Capital	100,000	-	-	-	-		100,000
<hr/>										
Total				\$ 767,900	\$ -	\$ 4,099,000	\$ 4,290,000	\$ -		\$ 9,156,900

2026 Budget

Capital Purchase Supporting Document



Department: Planning & Development Department
Item Name: Planning for Neighborhood Greenways and Traffic Calming Initiative
Estimated Cost: \$65,000
Cost Based On: Estimate
Estimated Useful Life: 5-10 years
Account Number:

Detailed description and justification for purchase:

This initiative would involve working with a traffic engineering firm and applicable partners to facilitate a public planning process to develop recommendations and budgetary figures for the installation of neighborhood greenway infrastructure on identified roadways. This item was listed as a short-term activity within the recently updated Pedestrian and Bicycle Master Plan (pages 13-16). Collaboration with the Parks and Public Spaces Committee and greater public engagement efforts would be coordinated to ensure that the proposed plans align with public expectations and acceptance. The final product would include recommendations and budgetary estimates for the installation of neighborhood greenway infrastructure along identified roadways to be incorporated or installed within future roadway improvements or upon available funding. The final product should also address standards for the installation of traffic calming infrastructure outside of the neighborhood greenways, including a proposed program to review and fund requests through assessments.

Operating budget impact:

This initiative would not have an impact on the Village's operating budget, outside of required staff time.

Funding Sources:

2026 Budget

Capital Purchase Supporting Document



Department: Public Works – Fleet & Facilities Division
Item Name: Truck #59
Estimated Cost: \$290,000
Cost Based On: Vendor Estimate
Estimated Useful Life: 10 years
Account Number: 400-3100-56400

Detailed description and justification for purchase:

This request will fund the replacement of 2009 International 7400 which is one of the department's front line plow trucks. An existing 2021 V-box salter is proposed to be used on the truck. This is a front-line unit and requires replacement to maintain the current level of winter operations.

Operating budget impact:

Reduced repair and maintenance costs.

The resale or trade-in value of the existing vehicle is estimated at \$10,000 - \$14,000.

Funding Sources:

Tax Levy



2026 Budget

Capital Purchase Supporting Document



Department: Police
Item Name: Vehicle replacement Squad 908-17
Estimated Cost: \$90,000
Cost Based On: Estimate
Estimated Useful Life: 6 – 8 years as a Community Service Officer vehicle
Account Number: 400-2100-56400

Detailed description and justification for purchase:

Squad 908-17 is a vehicle on the Master Capitol Asset list scheduled for replacement in 2026. It is a 2017 Jeep Wrangler RHD, used as a Community Service Officer vehicle and also serving as a Parking Enforcement squad. It was rated a 16 in 2024 based on the vehicle replacement criteria. We strongly recommend replacing Squad 908-17 with a 2026 Jeep Wrangler with right-hand drive, as the RHD Jeeps are not offered for sale regularly. They became available to local municipalities in May 2025, and we have just been notified that it is expected to be available in 2026. However, no pricing or package details have been released yet. As vehicles age, they become more expensive to maintain and are out of service for longer periods, which affects the department's operational ability. As this one vehicle is responsible for over \$450,000.00 of annual issued parking tickets, it is not prudent to have it out of service for repairs that require extended periods of downtime. The total cost is an estimate as pricing and setup costs are not available at the time of this filing.

Squad car	\$45,000
Change over	\$ 3,000
Squad Computer	\$ 3,000
Squad Equipment and Installation	\$10,000
AIMS Genetec Auto Vu Municipal kit	\$29,000

TOTAL COST: \$90,000

Operating budget impact:

The budget impact will remain consistent, with lower maintenance costs resulting from the 3-year warranty.

Funding Sources:

Tax Levy: This squad will be sent to auction or traded into the dealer; the anticipated trade value is \$12,000

**2026
Budget**



Capital Purchase Supporting Document

Department: Village Manager's Office
Item Name: IT Infrastructure
Estimated Cost: \$35,000
Cost Based On: Estimate
Estimated Useful Life: 5 years
Account Number: 400-1410-56120

Detailed description and justification for purchase:

Palo Alto Firewall Support/Software Subscriptions - \$25,000

Each building (Village Hall, Police Department, DPW) has a firewall, and each firewall needs their support and software subscriptions renewed to continue working. They ensure internet traffic is safe & secure and more importantly establish connectivity to BCC. This sum of money would support all three for another 3 years.

Juniper Switches (w/ support) - \$10,000

Two switches – one at the PD and one at the VLC - are end-of-life (both from 2021) and in need of replacement.

2026 Budget

Capital Projects Fund Capital Purchase Supporting Document



Department: Public Works
Item Name: Snowplow blade
Estimated Cost: \$13,000
Cost Based On: Estimate
Estimated Useful Life: 10 years
Account Number: 400-2100-56400



Detailed description and justification for purchase:

DPW needs a backup plow blade due to the old blades are obsolete and will not fit on the newer trucks. If one of the new snowplow blades goes down during a snow operation, there is no backup plow blade to put that truck back on the snowplow route. Without this backup, snowplow operations will be affected.

Operating budget impact:

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Funding Sources:

Taxy Levy

2026 Budget

TID No. 3 Fund - 430

Account Number	Account Name	2023 Actual	2024 Actual	YTD 6/30/25	2025 Projected	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	% Chg Budget 25 to '26	Category
Revenues										
430-6600-41120	TID Increment	\$ 751,539	\$ 888,882	\$ 1,182,780	\$ 1,182,780	\$ 650,000	\$ 965,000	\$ 965,000	48.5%	Other Taxes
430-6600-41125	Shortfall Payments	-	-	-	-	-	-	-	0.0%	Other Taxes
430-6600-43430	Exempt Computer / PPT Aid	2,943	2,943	33,533	2,943	2,000	2,000	2,000	0.0%	Intergov't
430-6600-46900	Other Charges for Service	21,200	21,600	-	21,600	21,000	21,000	21,000	0.0%	Dev Agreement Shorewood Sr Apt. Admin Svc Chg
430-6600-48100	Interest Income	54,136	81,953	48,871	75,000	20,000	30,000	30,000	50.0%	Other Rev
Total Revenue		829,818	995,377	1,265,184	1,282,323	693,000	1,018,000	1,018,000	46.9%	
Expenditures										
TID Administration										
430-6600-52130	Professional Fees Financial	1,200	1,158	700	1,300	1,300	1,350	1,350	3.8%	Professional
430-6600-53900	Admin. / Misc.	4,785	3,671	150	225	3,000	3,100	3,100	3.3%	Supplies & Office
430-6600-52100	Professional Fees	-	-	-	-	-	-	-	0.0%	Professional
430-6600-52920	Surveys/Studies & Plans	-	-	-	-	-	-	-	0.0%	Professional
430-6650-52120	Professional Fees Legal	-	-	-	-	-	-	-	0.0%	Econ Dev
430-6650-52160	Professional Fees (HRA / Sherman)	-	-	-	-	-	-	-	0.0%	Econ Dev
430-6650-54610	Developer Subsidies	311,960	639,209	-	639,209	677,562	690,000	690,000	1.8%	Based on WI Oaks of Shorewood Assesment
430-6650-56360	Streetscape (Lights, Signs, Benche:	-	-	-	-	-	-	-	0.0%	Econ Dev
430-6650-56500	Land Improvements	10,100	12,751	3,744	10,000	10,000	10,300	10,300	3.0%	Econ Dev
Other Financing Sources/Uses										
430-8000-58300	Debt Issuance Costs	-	-	-	-	-	-	-	0.0%	Debt
430-8000-58900	Other Finance Charges	-	-	-	-	-	-	-	0.0%	Debt
430-9000-59300	Transfers to Debt Service	343,946	45,478	-	-	-	-	-	0.0%	OFU
Total Expenditures		671,991	702,267	4,594	650,734	691,862	704,750	704,750	1.9%	
Net Change in Fund Balance		157,826	293,110	1,260,590	631,589	1,138	313,250	313,250		
Beginning Fund Balance		1,077,854	1,235,680	1,077,854	1,235,680	1,077,854	1,867,269	1,867,269		
Ending Fund Balance		\$ 1,235,680	\$ 1,528,790	\$ 2,338,444	\$ 1,867,269	\$ 1,078,992	\$ 2,180,519	\$ 2,180,519		

2026 Budget

TID No. 4 Fund - 440

Account Number	Account Name	2023 Actual	2024 Actual	YTD 6/30/2025	2025 Projected	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	% Chg Budget 25 to '26	Category
Revenues										
440-6600-41120	TID Increment	\$ 474,717	\$ 561,190	\$ 484,479	\$ 484,479	\$ 465,000	\$ 485,000	485,000	4.3%	Other Taxes
440-6600-43430	Exempt Computer / PPT Aid	198	198	5,736	5,800	200	200	200	0.0%	Intergov't
440-6600-48100	Interest Income	63,371	94,885	52,020	75,000	10,000	10,000	10,000	0.0%	Other Rev
440-6600-48110	Interest on Loans/Advances	85,188	82,188	39,594	42,000	86,000	86,000	86,000	0.0%	Other Rev
440-6600-48120	Loan Principle Payment	105,000	-	-	-	-	-	-	0.0%	Other Rev
Total Revenue		728,473	738,460	581,828	607,279	561,200	581,200	581,200	3.6%	
Expenditures										
TID Administration										
440-6600-52130	Professional Fees Financial	1,200	1,158	700	1,200	1,100	1,200	1,200	9.1%	Professional
440-6600-53900	Admin. / Misc.	2,506	3,062	150	1,500	1,500	1,550	1,550	3.3%	Supplies & Office
440-6650-52160	Professional Fees Specific Dev.	-	-	-	-	-	-	-	0.0%	Econ Dev
440-6650-54610	Developer Subsidies	-	-	-	-	-	-	-	0.0%	Econ Dev
440-9000-59300	Transfers to Debt Service	543,338	531,968	76,919	543,340	543,340	566,650	566,650	4.3%	OFU
Total Expenditures		547,043	536,188	77,769	546,040	545,940	569,400	569,400	4.3%	
Net Change in Fund Balance		181,430	202,272	504,060	61,239	15,260	11,800	11,800		
Beginning Fund Balance		1,422,386	1,603,816	1,603,816	1,603,816	2,107,876	1,665,055	1,665,055		
Ending Fund Balance		\$ 1,603,816	\$ 1,806,088	\$ 2,107,876	\$ 1,665,055	\$ 2,123,136	\$ 1,676,855	\$ 1,676,855		

2026 Budget

TID No. 5 Fund - 450

Account Number	Account Name	2023 Actual	2024 Actual	YTD 6/30/25	2025 Projected	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	% Chg Budget 25 to '26
Revenues									
450-6600-41120	TID Increment	\$ 1,492,644	\$ 1,763,351	\$ 1,241,462	\$ 1,241,462	\$ 1,475,000	\$ 1,475,000	\$ 1,475,000	0.0%
450-6600-43430	Exempt Computer / PPT Aid	1,893	1,893	66,916	1,893	2,000	2,000	2,000	0.0%
450-6600-48100	Interest Income	224,622	361,281	220,501	300,000	30,000	30,000	30,000	0.0%
450-6600-48900	Miscellaneous Revenue	-	-	-	-	-	-	-	0.0%
Total Revenue		1,719,159	2,126,525	1,528,880	1,543,355	1,507,000	1,507,000	1,507,000	0.0%
Expenditures									
TID Administration									
450-6600-52130	Professional Fees Financial	1,200	1,158	700	1,100	1,100	1,150	1,150	4.5%
450-6600-53900	Admin. / Misc.	4,785	7,971	150	225	1,500	1,600	1,600	6.7%
450-6600-52920	Surveys/Studies & Plans	-	-	-	-	10,000	-	-	-100.0%
450-6650-52110	Professional Fees - Engineering	66,290	8,332	16,803	30,000	30,000	30,000	30,000	0.0%
450-6650-52120	Professional Fees Legal	-	-	-	25,000	50,000	50,000	50,000	0.0%
450-6650-56360	Streetscape (Lights,Signs,Benches)	-	-	-	25,000	25,000	27,000	27,000	8.0%
Other Financing Sources/Uses									
450-8000-58300	Debt Issuance Costs	-	-	-	-	-	-	-	0.0%
450-8000-58900	Other Finance Charges	-	-	-	-	-	-	-	0.0%
450-9000-59300	Transfers to Debt Service	444,145	442,125	90,073	444,145	444,145	510,575	510,575	15.0%
Total Expenditures		516,420	459,586	107,726	525,470	561,745	620,325	620,325	10.4%
Net Change in Fund Balance		1,202,739	1,666,939	1,421,154	1,017,885	945,255	886,675	886,675	
Beginning Fund Balance		5,216,431	6,419,170	5,216,431	6,419,170	5,216,431	7,437,055	7,437,055	
Ending Fund Balance		\$ 6,419,170	\$ 8,086,109	\$ 6,637,586	\$ 7,437,055	\$ 6,161,686	\$ 8,323,730	\$ 8,323,730	

Enterprise Funds



Enterprise funds are used to account for services that are financed and operated in a manner similar to a private business. The intention is for user fees to cover the cost of providing services, including depreciation. The Village operates the following Enterprise funds:

Parking Utility:

This fund accounts for the operations of the Village's parking lots, and other off street parking agreements. Revenue is generated through parking permit fees for Village and various other privately owned lots throughout the Village. Private lot owners then receive payments from the utility for the use of their lots for public parking.

Water Utility Fund:

The Water Utility Fund accounts for the operation of the Village's water supply system. Revenue is generated through fees based on consumption and connection to the system.

Sewer Utility:

Costs and revenues related to the operation of the Village's sanitary sewer system are reported in this fund. Revenue is generated through user fees based on water consumption and connection to the sanitary sewer system.

2026 Budget

Enterprise Funds Parking Utility - 600



Department Description

Many apartment buildings and businesses within the Village do not have adequate parking for their needs. In order to try and alleviate this problem the Village owns three parking lots which are rented out for public use. The Village has also entered into agreements with some local businesses to rent out additional lots for overnight parking spaces.

The Parking Utility accounts include payments to local business for spaces in their lots and expenses associated with administering and enforcing parking regulations. These expenses are funded with monthly parking permit fees paid by those using the spaces.

Services

- Coordination of various off-street parking lots for overnight parking and some limited daytime parking needs
- Issuing of monthly parking permits to residents based on location and available spaces
- Processing of monthly payments to third party parking lot providers.

Budget Impact

The budget is being prepared on a full accrual basis, which does not report capital items or principal repayment as expenses. Any budget surpluses or deficits are funded solely by the parking utility from available reserves.

2026 Budget

Parking Utility - 600

Account Number	Account Name	2023 Actual	2024 Actual	YTD 6/30/25	2025 Projected	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	% Chg Budget 25 to '26	Notes
Revenues										
600-3900-46300	Village Hall Lot	\$ 19,617	\$ 18,531	\$ 8,102	\$ 16,204	\$ 18,540	\$ 19,200	\$ 19,200	3.6%	
600-3900-46301	Oakland - North Lot (24hr)	29,407	28,276	13,928	27,501	27,501	28,500	28,500	3.6%	
600-3900-46302	River Park Lot (24hr)	13,827	17,085	9,490	15,000	14,420	15,000	15,000	4.0%	
600-3900-46303	Menlo Blvd Lot (24hr)	11,932	11,003	4,344	8,688	10,300	10,609	10,609	3.0%	
600-3900-46304	Hubbard Park Lot	2,179	1,739	822	1,643	2,060	2,122	2,122	3.0%	
600-3900-46321	Metro Market Lot	616	840	623	1,030	1,030	1,061	1,061	3.0%	
600-3900-46339	Lighthorse Lot (24hr)	7,534	7,273	3,636	7,271	7,004	7,214	7,214	3.0%	
600-3900-48100	Interest Income	16,177	22,574	13,106	13,106	3,605	16,500	16,500	357.7%	
600-3900-48110	Loan Interest Income	2,026	1,370	-	2,060	2,060	2,122	2,122	3.0%	
600-3900-48900	Miscellaneous Revenue	57	76	14	50	515	4,536	4,536	780.8%	CC Convenience Fee
600-3900-46401	Convenience Fee (CC Charges)	-	-	-	-	-	-	-	0.0%	
600-3900-49900	Surplus Applied	-	-	-	-	-	-	-	0.0%	
Total Revenue		103,373	108,766	54,065	92,553	87,035	106,864	106,864	22.8%	
Expenditures										
600-3900-51100	Salaries and Wages	\$ 10,209	\$ 4,995	\$ 2,202	\$ 9,000	\$ 9,682	\$ 10,999	\$ 10,999	13.6%	increase based on 3% COLA increase to 2024 actual
600-3900-51300	Health Insurance	1,023	456	560	1,200	1,150	1,236	1,236	7.5%	
600-3900-51305	Dental & Other benefits	110	33	25	129	216	220	220	1.7%	
600-3900-51310	Social Security and Medicare	741	365	162	842	742	847	847	14.2%	
600-3900-51315	Wisconsin Retirement System	623	295	153	759	659	759	759	15.1%	
600-3900-52930	Credit Card Fees	3,000	3,797	2,220	4,441	3,000	4,574	4,574	52.5%	
600-3900-52990	Other Service Contract Fees	4,775	4,775	4,775	5,000	5,040	5,040	5,040	0.0%	AIMS fees 10%
600-3900-54321	Metro Market Lot	252	444	264	500	500	500	500	0.0%	50% sales
600-3900-54339	Lighthorse Lot	3,900	3,825	1,950	3,600	3,600	3,600	3,600	0.0%	50% sales
600-3900-54700	Payments In Lieu Of Taxes	20,213	20,938	-	19,000	19,000	19,000	19,000	0.0%	JE after YE
600-3900-54710	Depreciation	5,500	5,500	-	5,500	5,500	5,500	5,500	0.0%	JE after YE
600-3900-55100	Liability & Property Insurance	201	495	398	400	370	550	550	48.6%	
600-3900-55110	Workers Comp	19	18	8	60	60	60	60	0.0%	
600-3900-56310	Parking Lot maint / repairs	-	-	-	30,000	30,000	30,000	30,000	0.0%	River Park / Village Hall
600-3900-57410	Administrative Charges	4,204	4,880	-	3,900	3,900	3,900	3,900	0.0%	gen gov / village hall YE
600-3900-57440	Plowing/Salting	5,182	5,230	-	7,480	7,480	7,480	7,480	0.0%	5% DPW dept 3460
600-3900-57450	Police Administration	10,582	-	-	10,000	14,000	10,300	10,300	-26.4%	0.25 FTE civilian support (2021)
600-8000-58200	Interest	1,693	1,226	-	2,300	2,300	2,300	2,300	0.0%	
600-9000-59100	Transfers to General Fund	-	-	-	47,000	140,000	-	-	0.0%	1 time transfer to General Fund

2026 Budget

Parking Utility - 600

Account Number	Account Name	2023 Actual	2024 Actual	YTD 6/30/25	2025 Projected	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	% Chg Budget 25 to '26	Notes
	Total Expenses	72,226	57,272	12,718	151,111	247,199	106,865	106,865	-56.8%	
	Net Change in Equity	31,147	51,494	41,347	(58,558)	(160,164)	(1)	(1)		
	Beginning Net Position	696,499	727,646	696,499	727,646	727,646	669,088	669,088		
	Less: Surplus Applied	-	-	-	-	-	-	-		
	Ending Net Position	\$ 727,646	\$ 779,139	\$ 737,846	\$ 669,088	\$ 567,482	\$ 669,087	\$ 669,087		



Department Description

The Shorewood Water Utility is a self-financing enterprise owned by the Village of Shorewood and regulated by the Public Service Commission of Wisconsin, the Wisconsin Department of Natural Resources and the Environmental Protection Agency. Shorewood purchases water from the City of Milwaukee Water Works but owns and maintains the water distribution system within its municipal boundaries.

Services

Though a separately funded enterprise, the Utility is housed with the Department of Public Works. The six-person crew:

- Provides water service to approximately 3,500 residential and commercial customers within the Village;
- Maintains approximately 23 miles of water main ranging in size from 6-16” in diameter;
- Performs monthly drinking water sampling, meter reading and meter maintenance/change-outs;
- Tests and operates hydrants and valves on at least a bi-annual basis; and
- Provides billing of customers on a quarterly basis.

Budget Impact

- A rate case, as of the publication of this budget still awaiting approval by the Public Service Commission. Budgeted rates are based on 30% increase over the current rates.
- Staff continues to use average trends for budgeting salaries and benefit costs.

2026 Budget

Water Utility - 610

Dept/Account No	Account Name	2023 Actual	2024 Actual	YTD 6/30/25	2025 Projected	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	% Chg Budget 25 to '26	Notes
Revenues										
610-3710-46450	Charges - Residential	\$ 1,171,684	\$ 1,160,424	\$ 391,099	\$ 1,100,000	\$ 1,955,208	\$ 1,443,060	\$ 1,443,060	-26.2%	Rate Increase 30% over current actual
610-3710-46451	Charges - Commercial	120,629	131,976	42,957	131,000	205,787	158,024	158,024	-23.2%	
610-3710-46452	Charges - Public Authority	52,763	47,680	11,839	40,000	78,556	58,070	58,070	-26.1%	schools / village irrigation
610-3710-46453	Charges - Multi Family	463,584	454,730	158,746	500,000	751,710	650,000	650,000	-13.5%	
610-3710-46456	Public Fire Protection	424,755	425,139	159,561	429,003	429,003	587,600	587,600	37.0%	
610-3710-46457	Private Fire Protection	40,493	40,493	15,246	40,898	40,898	40,898	40,898	0.0%	
610-3710-47425	Joint Meter Charges to Sewer	33,000	99,330	-	33,330	33,330	33,330	33,330	0.0%	year end entry
610-3710-48100	Interest Income	69,186	158,918	107,791	100,000	10,000	10,000	10,000	0.0%	
610-3710-48300	Late Payment Penalty	21,336	25,349	5,581	20,000	20,000	20,000	20,000	0.0%	
610-3710-48900	Miscellaneous Revenue	33,618	1,365	340	1,000	1,000	1,000	1,000	0.0%	
Total Revenue		\$ 2,431,046	\$ 2,545,404	\$ 893,161	\$ 2,395,230	\$ 3,525,492	\$ 3,001,981	\$ 3,001,981	-14.8%	
Expenditures										
Water Administration										
610-3710-51100	Salaries and Wages	95,841	\$ 117,233	\$ 96,825	\$ 194,000	\$ 125,754	\$ 125,182	\$ 125,182	-0.5%	
610-3710-51200	Overtime Wages	768	674	830	1,600	-	-	-		
610-3710-51300	Health Insurance	23,020	32,310	22,914	40,000	20,860	20,961	20,961	0.5%	
610-3710-51305	Dental & Other benefits	946	1,193	838	1,600	1,256	2,793	2,793	122.3%	
610-3710-51310	Social Security and Medicare	8,085	8,876	7,235	14,938	9,622	9,576	9,576	-0.5%	
610-3710-51315	Wisconsin Retirement System	33,499	(179)	5,495	10,900	8,585	9,013	9,013	5.0%	WRS audit adjustment
610-3710-51330	Uniform Expense	1,232	1,275	248	1,339	1,339	1,379	1,379	3.0%	
610-3710-51340	Retiree Health Contribution	23,517	10,675	4,616	19,003	124,917	-	-	-100.0%	
610-3710-51355	Other Benefits	(5,494)	93,659	(343)	1,149	1,149	1,149	1,149	0.0%	YE audit entry
610-3710-51900	Professional Education	2,928	2,834	2,459	3,200	3,500	4,000	4,000	14.3%	
610-3710-52100	Professional Fees	4,965	28,616	3,915	34,500	-	34,500	34,500	0.0%	misc engineering / consulting
610-3710-52130	Professional Fees Financial	4,738	2,089	1,060	2,889	2,889	3,004	3,004	4.0%	audit
610-3710-52140	Professional Fees Technology	9,975	10,101	2,790	5,580	5,529	5,803	5,803	5.0%	IT services
610-3710-52230	Phone and Internet	3,808	4,562	2,176	4,776	4,776	4,967	4,967	4.0%	
610-3710-52300	Other Intergov'tal pymts	586,873	563,685	322,549	660,968	707,500	728,725	728,725	3.0%	
610-3710-52910	Software Purch/Maint	3,647	19,902	2,042	14,406	14,406	14,982	14,982	4.0%	BS&A / GIS / Starnet
610-3710-52930	Credit Card Fees	23,073	25,795	13,853	27,705	22,897	23,813	23,813	4.0%	
610-3710-53100	Office Supplies	1,407	1,056	1,326	2,652	1,546	2,470	2,470	59.7%	
610-3710-53120	Copy / Printing Costs	1,032	704	376	3,120	3,120	3,245	3,245	4.0%	
610-3710-53200	Memberships & Subscriptions	1,033	1,045	1,100	1,045	1,300	1,325	1,325	1.9%	
610-3710-54150	Safety Expenses	4,134	4,048	1,893	3,500	3,750	4,250	4,250	13.3%	
610-3710-54700	Payments In Lieu Of Taxes	178,640	195,000	-	240,336	240,336	24,336	24,336	-89.9%	
610-3710-54710	Depreciation	219,433	306,800	-	310,000	278,000	278,000	278,000	0.0%	
610-3710-54711	PSC Depreciation on CIAC	12,474	12,474	-	12,500	12,500	12,500	12,500	0.0%	

2026 Budget

Water Utility - 610

Dept/Account No	Account Name	2023 Actual	2024 Actual	YTD 6/30/25	2025 Projected	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	% Chg Budget 25 to '26	Notes
610-3710-54720	PSC assessment	1,940	2,979	12,770	25,540	3,000	25,292	25,292	743.1%	
610-3710-54721	PSC regulatory costs	24	-	-	600	600	600	600	0.0%	
610-3710-55100	Liability & Property Insurance	10,249	15,009	10,997	22,456	22,456	23,355	23,355	4.0%	
610-3710-55110	Workers Comp / Unemp.	15,649	17,660	7,936	18,367	18,367	19,101	19,101	4.0%	
610-3710-57410	Administrative Charges	6,337	7,150	-	6,864	6,864	7,139	7,139	4.0%	Gen. Gov / Village hall
610-3710-57430	Building Usage	13,370	13,518	-	14,040	14,040	14,602	14,602	4.0%	DPW facilities
Total Administration Expenditures		\$ 1,287,143	\$ 1,500,741	\$ 525,900	\$ 1,699,572	\$ 1,660,856	\$ 1,406,062	\$ 1,406,062	-15.3%	
Maint Mains										
610-3730-51100	Salaries and Wages	\$ 93,831	\$ 114,403	\$ 61,348	\$ 122,000	\$ 114,408	\$ 150,290	\$ 150,290	31.4%	
610-3730-51200	Overtime Wages	3,980	8,195	3,728	7,400	4,032	5,013	5,013	24.3%	
610-3730-51300	Health Insurance	24,503	37,895	22,144	44,000	32,803	36,499	36,499	11.3%	
610-3730-51305	Dental & Other benefits	1,797	2,255	1,244	2,400	1,435	2,965	2,965	106.6%	
610-3730-51310	Social Security and Medicare	7,187	9,734	4,877	9,394	9,061	11,881	11,881	31.1%	
610-3730-51315	Wisconsin Retirement System	6,401	8,934	4,523	14,802	14,802	9,835	9,835	-33.6%	
610-3730-53500	Dept/Program Supplies	16,348	18,909	37,278	74,555	57,200	75,973	75,973	32.8%	
610-3730-57420	Equipment Usage	-	-	-	4,368	4,368	4,543	4,543	4.0%	
Total Maintenance Mains Expenditures		\$ 154,047	\$ 200,325	\$ 135,142	\$ 278,919	\$ 238,109	\$ 296,999	\$ 296,999	24.7%	

2026 Budget

Water Utility - 610

Dept/Account No	Account Name	2023 Actual	2024 Actual	YTD 6/30/25	2025 Projected	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	% Chg Budget 25 to '26	Notes
Maint Services										
610-3740-51100	Salaries and Wages	\$ 15,639	\$ 39,486	\$ 22,625	\$ 45,000	\$ 45,511	\$ 54,180.32	\$ 54,180	19.0%	
610-3740-51200	Overtime Wages	435	1,549	1,453	2,906	1,604	1,807	1,807	12.7%	
610-3740-51300	Health Insurance	3,605	11,713	7,323	14,600	13,049	13,158	13,158	0.8%	
610-3740-51305	Dental & Other benefits	143	465	283	550	571	1,069	1,069	87.2%	
610-3740-51310	Social Security and Medicare	993	3,672	1,710	2,500	3,604	4,283	4,283	18.8%	
610-3740-51315	Wisconsin Retirement System	934	3,447	1,673	3,200	4,802	3,546	3,546	-26.2%	
610-3740-53500	Dept/Program Supplies	2,124	(10)	6,613	74,953	74,953	77,951	77,951	4.0%	
610-3740-57420	Equipment Usage	-	-	-	2,600	2,600	2,704	2,704	4.0%	
Total Maintenance Services Expenditures		\$ 23,874	\$ 41,681	\$ 41,681	\$ 146,309	\$ 146,695	\$ 158,698	\$ 158,698	8.2%	
Maint Meters										
610-3750-51100	Salaries and Wages	\$ 8,913	\$ 14,574	\$ 9,361	\$ 18,600	\$ 41,136	\$ 58,222	\$ 58,222	41.5%	
610-3750-51200	Overtime Wages	76	-	87	180	1,450	1,942	1,942	34.0%	
610-3750-51300	Health Insurance	2,115	5,824	3,074	6,150	11,795	14,139	14,139	19.9%	
610-3750-51305	Dental & Other benefits	97	234	122	250	516	1,149	1,149	122.6%	
610-3750-51310	Social Security and Medicare	662	1,276	681	1,432	3,258	4,603	4,603	41.3%	
610-3750-51315	Wisconsin Retirement System	611	1,213	657	1,300	2,485	3,810	3,810	53.3%	
610-3750-52910	Software Purch/Maint	8,778	8,778	17,611	20,000	29,120	20,800	20,800	-28.6%	Actara new in 2023
610-3750-53500	Dept/Program Supplies	1,019	1,598	6,423	12,846	5,304	10,344	10,344	95.0%	
Total Maintenance Meters Expenditures		\$ 22,270	\$ 33,497	\$ 38,015	\$ 60,759	\$ 95,063	\$ 115,009	\$ 115,009	21.0%	
Maint Hydrants										
610-3760-51100	Salaries and Wages	\$ 4,500	\$ 4,764	\$ 5,324	\$ 10,600	\$ 5,816	\$ 12,629	\$ 12,629	117.2%	
610-3760-51200	Overtime Wages	-	-	53	100	205	421	421	105.5%	
610-3760-51300	Health Insurance	1,050	1,247	438	860	1,668	3,067	3,067	83.9%	
610-3760-51305	Dental & Other benefits	46	57	24	100	73	249	249	241.4%	
610-3760-51310	Social Security and Medicare	331	402	407	816	461	998	998	116.8%	
610-3760-51315	Wisconsin Retirement System	306	381	374	600	565	565	565	0.0%	
610-3760-53500	Dept/Program Supplies	696	5,112	64	11,300	11,752	11,752	11,752	0.0%	Hydrant maint program
Total Maintenance of Hydrants		\$ 6,927	\$ 11,963	\$ 6,683	\$ 24,376	\$ 20,539	\$ 29,683	\$ 29,683	44.5%	
Maint Misc Plan										
610-3770-51100	Salaries and Wages	\$ 6,660	\$ 4,014	\$ 2,473	\$ 5,000	\$ 6,256	9,472	\$ 9,472	51.4%	
610-3770-51200	Overtime Wages	28	-	-	220	220	316	316	43.3%	
610-3770-51300	Health Insurance	1,014	1,534	467	800	1,794	2,300	2,300	28.2%	
610-3770-51305	Dental & Other benefits	50	54	21	45	78	187	187	138.1%	
610-3770-51310	Social Security and Medicare	490	284	179	400	495	749	749	51.1%	

2026 Budget

Water Utility - 610

Dept/Account No	Account Name	2023 Actual	2024 Actual	YTD 6/30/25	2025 Projected	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	% Chg Budget 25 to '26	Notes
610-3770-51315	Wisconsin Retirement System	455	277	172	400	565	565	565	-0.1%	
610-3770-53400	Vehicle Maintenance	3,168	8,831	2,101	15,090	15,090	15,693	15,693	4.0%	
610-3770-53410	Fuel	4,245	3,847	1,663	5,200	5,200	5,408	5,408	4.0%	
610-3770-53500	Dept/Program Supplies	1,442	3,175	2,763	10,400	10,400	10,816	10,816	4.0%	
610-3775-48900	Private LTL Loan Proceeds	-	-	(31,514)		-	-			
Total Maintenance Misc Plant Expenditures		\$ 17,553	\$ 22,017	\$ 9,839	\$ 37,555	\$ 40,099	\$ 45,506	\$ 45,506	13.5%	
Customer Accounts										
610-3780-51100	Salaries and Wages	\$ 10,250	\$ 7,819	3,712	\$ 7,400	\$ 23,295	25,036	\$ 25,036	7.5%	
610-3780-51200	Overtime Wages	-	-	-	433	433	451	451	4.2%	
610-3780-51300	Health Insurance	3,038	2,979	1,693	3,200	8,420	7,916	7,916	-6.0%	
610-3780-51305	Dental & Other benefits	172	136	73	200	316	725	725	129.4%	
610-3780-51310	Social Security and Medicare	736	560	266	570	1,815	1,937	1,937	6.7%	
610-3780-51315	Wisconsin Retirement System	661	514	258	525	1,410	1,410	1,410	0.0%	
610-3780-53130	Postage/Mailings	3,201	7,569	1,420	10,400	10,400	10,816	10,816	4.0%	
Total Customer Accounts Expenditures		\$ 18,058	\$ 19,577	\$ 7,422	\$ 22,728	\$ 46,089	\$ 48,291	\$ 48,291	4.8%	
Lead Service Line Replacement										
610-3775-54750	Private Lateral Grant Expense	165,252	60,623	6,350	6,350	-	-	-		
610-3775-54750.25-60	Downer Private Lateral Grant	-	-	307,223	300,000	-	-	-		
610-3775-54750.25-62	SW Area Private Lateral Grant	-	-	22,605	21,519	-	-	-		
610-3775-54755	Homeowner Account	-	60,623	(60,623)		-	300,000	300,000		
Lead Service Line Replacement Expenditures		\$ 175,252	\$ 121,246	\$ 275,555	\$ 327,869	\$ -	\$ 300,000	\$ 300,000	0.0%	
Other Water										
610-3790-52920	Surveys/Studies & Plans	\$ -	\$ -	\$ -	\$ 15,600	\$ 15,600	\$ 16,224	\$ 16,224	4.0%	
610-3790-54740	Water Testing	8,357	9,599	5,614	20,800	20,800	21,632	21,632	4.0%	
610-3790-56120	Lead testing / supplies	-	-	-		-				
610-3790-56130	Vehicles/Equipment	4,659	-	8,667	95,500	95,500	114,000	114,000	19.4%	
610-3790-56600	Utility Infrastructure	-	-	832,193	1,150,000	1,150,000	4,041,600	4,041,600	251.4%	
610-3790-56699	Capitalized Expenditures	-	-	(832,193)	(1,245,500)	(1,245,500)	(4,155,600)	(4,155,600)	233.6%	
610-8000-58200	Interest	134,487	233,940	133,354	370,000	370,000	370,000	370,000	0.0%	
610-8000-58300	Debt Issuance Costs	18,966	46,394	49,226	98,453	70,000	97,000	97,000	38.6%	
610-8000-58900	Other Finance Charges	-	-	-	-	-	-	-	0.0%	
Total Other Water Expenditures		\$ 166,470	\$ 290,765	\$ 196,861	\$ 504,853	\$ 476,400	\$ 504,856	\$ 504,856	6.0%	
Total Expenditures		\$ 1,871,595	\$ 2,200,130	\$ 1,237,097	\$ 3,102,940	\$ 2,723,851	\$ 2,905,105	\$ 2,905,105	6.7%	

2026 Budget

Water Utility - 610

Dept/Account No	Account Name	2023 Actual	2024 Actual	YTD 6/30/25	2025 Projected	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	% Chg Budget 25 to '26	Notes
	Net Change in Equity	\$ 559,452	\$ 345,273	\$ (343,936)	\$ (707,709)	\$ 801,641	\$ 96,877	\$ 96,877	-87.9%	
	Beginning Net Position	\$ 3,864,630	\$ 4,424,082	\$ 4,769,355	\$ 4,769,355	\$ 4,769,355	\$ 4,061,646	\$ 4,061,646		
	Less: Surplus Applied	-	-	-	-	-	-	-		
	Ending Net Position	\$ 4,424,082	\$ 4,769,355	\$ 4,425,419	\$ 4,061,646	\$ 5,570,996	\$ 4,158,523	\$ 4,158,523		
	Debt service Principal payments					\$ 363,340		\$ 482,969		

2026 Budget

Expenditure Request Detail - Water Utility

Revenues			
610-3710-46450	Utility Charges - Residential	610-3710-52100	Professional fees
Meter fees	356,000	Consulting services - General	5,000
Volumetric charges (185,000 Tgal @ \$5.88)	<u>1,087,060</u>	Consulting services - LCRR	10,000
Total for account	<u>1,443,060</u>	Consulting services - 10 year pro forma analysis	12,000
		Consulting services - Annual Report assistance	<u>7,500</u>
610-3710-46451	Utility Charges - Commercial	Total for account	<u>34,500</u>
Meter fees	17,000		
Volumetric charges (24,000 Tgal @ \$5.88)	<u>141,024</u>	610-3710-53200	Memberships & subscriptions
Total for account	<u>158,024</u>	Rural Water Association membership: group	625
		APWA membership	250
610-3710-46452	Utility Charges - Public Authority	AWWA membership	<u>450</u>
Meter fees	14,000	Total for account	<u>1,325</u>
Volumetric charges (07,500 Tgal @ \$5.88)	<u>44,070</u>		
Total for account	<u>58,070</u>	610-3710-54150	Safety expenses
		WisDOT CDL Drug Testing	500
610-3710-46453	Utility Charges - Multi Family	Safety Program development/CPR training	3,000
Meter fees	38,000		
Volumetric charges (100,000 Tgal @ \$5.88)	<u>587,600</u>	CDL Reimbursements	250
Total for account	<u>625,600</u>	Medical cabinet and safety items	<u>500</u>
		Total for account	<u>4,250</u>
Expenses			
610-3710-52300	Other Intergov'tal pymts	Capital Asset Requests	
MWW Demand & Fire Protect service fees	85,000	610-3790-56130	Vehicles/Equipment
Water sold (415,000 ccf @ \$1.25)	518,750	Valve turner/vac trailer	90,500
20% Non-revenue water (83,000 ccf @ \$1.25)	<u>103,750</u>	New Superintendent Vehicle	18,500
Total for account	<u>707,500</u>	Other small equipment	<u>5,000</u>
		Total for account	<u>114,000</u>
610-3710-51900	Professional education		
WI Rural Water Association conference	1,500	610-3790-56600	Utility Infrastructure
AWWA conference	500	Lake Drive Private LSLs	1,321,600
APWA supervisory academy/other	<u>2,000</u>		
Total for account	<u>4,000</u>	Oakland North Project	2,220,000
		Oakland South Meter Pit	500,000
		Total for account	<u>4,041,600</u>

2026 Budget

Enterprise Funds Sewer Utility - 620



Department Description

The mission of the Shorewood Sewer Utility is to protect the health, safety and environment of the Village of Shorewood through the cost-effective and efficient collection and conveyance of wastewater in accordance with applicable law.

The Sewer Utility accounts for the costs associated with the Village's collection and conveyance of liquid waste from citizen's homes. This waste is transported via a series of underground mains and laterals into the sewer system maintained and operated by Milwaukee Metropolitan Sewerage District (MMSD). MMSD then treats and cleans the liquids using multiple stages of processing. The Sewer Utility is used to maintain the Village's sewer infrastructure system as well as the treatment costs paid to MMSD.

Services

Though a separately funded enterprise, the Utility is housed with the Department of Public Works. The six-person crew:

- Maintains approximately 158,400 lineal feet of sanitary sewer pipe:
 - 97,200 lineal feet combined sewer pipe;
 - 61,200 lineal feet separated pipe.
- Maintains approximately 69,000 lineal feet of storm sewer pipe.
- Conforms to MMSD and CMOM (Capacity, Management, Operations and Maintenance) standards.

Budget Impact

- Staff continues to use average trends for budgeting salaries and benefit costs.

2026 Budget

Sewer Utility - 620

Account Number	Account Name	2023 Actual	2024 Actual	YTD 6/30/25	2025 Projected	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	% Chg Budget '25 to '26	Notes
Revenues										
620-3810-46450	Charges - Residential	\$ 1,508,825	\$ 2,097,116	\$ 697,750	\$ 2,177,258	\$ 2,565,555	\$ 2,850,964	\$ 2,850,964	11.1%	
620-3810-46451	Charges - Commercial	185,075	295,698	93,684	356,838	310,905	349,555	349,555	12.4%	
620-3810-46452	Charges - Public Authority	53,435	68,938	15,779	46,639	87,016	97,918	97,918	12.5%	schools / village
620-3810-46453	Charges - Multi-Family	734,014	1,021,647	365,402	1,048,097	949,890	1,336,158	1,336,158	40.7%	
620-3810-48100	Interest Income	55,116	61,608	16,615	10,000	10,000	10,300	10,300	3.0%	
620-3810-48300	Late Payment Penalty	29,129	36,114	8,553	17,105	20,000	20,000	20,000	0.0%	
620-3810-48900	Miscellaneous Revenue	18,693	3,512	3,950	3,950	-	1,000	1,000	0.0%	
	Total Revenue	2,584,287	3,584,633	1,201,733	3,659,887	3,943,367	4,665,895	4,665,895	18.3%	
Expenditures										
Sewer Administration										
620-3810-51100	Salaries and Wages	\$ 107,484	\$ 96,471	\$ 44,152	\$ 88,500	\$ 165,463	\$ 103,119	\$ 103,119	-37.7%	
620-3810-51200	Overtime Wages	284	287	36	300	-	-	-		
620-3810-51300	Health Insurance	20,940	26,345	14,264	29,000	31,867	19,106	19,106	-40.0%	
620-3810-51305	Dental & Other benefits	1,667	976	475	1,000	1,738	2,366	2,366	36.1%	
620-3810-51310	Social Security and Medicare	8,338	7,230	3,248	6,500	12,662	7,889	7,889	-37.7%	
620-3810-51315	Wisconsin Retirement System	7,309	(1,656)	3,073	6,500	11,179	7,425	7,425	-33.6%	
620-3810-51330	Uniform Expense	1,245	1,275	333	1,000	1,000	1,000	1,000	0.0%	
620-3810-51340	Retiree Health Contribution	33,869	4,904	(245)	-	-	-	-	100.0%	
620-3810-51355	Other Benefits	(5,494)	93,659	-	15,808	15,808	16,282	16,282	3.0%	YE audit entry
620-3810-51900	Professional Education	100	567	250	1,000	1,000	2,500	2,500	150.0%	
620-3810-52100	Professional Fees Engineering	104,501	20,024	3,115	41,600	41,600	42,800	42,800	2.9%	Misc engineering / consulting
620-3810-52130	Professional Fees Financial	4,738	2,089	1,060	2,652	2,652	2,758	2,758	4.0%	Audit
620-3810-52140	Professional Fees Technology	9,975	10,101	2,790	5,580	5,512	5,803	5,803	5.3%	IT services
620-3810-52230	Phone and Internet	3,532	4,163	2,106	4,212	3,640	4,339	4,339	19.2%	
620-3810-52300	Other Intergov'tal pymts	19,479	18,014	19,344	43,200	43,200	44,928	44,928	4.0%	MMSD Hazardous waste surcharge
620-3810-52320	MMSD Sewer	917,226	978,170	483,130	1,004,438	1,008,949	1,039,217	1,039,217	3.0%	
620-3810-52910	Software Purch/Maint	4,592	17,180	2,372	5,720	5,720	5,949	5,949	4.0%	BS&A / GIS
620-3810-52930	Credit Card Fees	23,073	25,795	13,853	27,705	20,800	28,814	28,814	38.5%	
620-3810-53100	Office Supplies	1,783	1,149	739	2,446	2,446	2,544	2,544	4.0%	
620-3810-53120	Copy / Printing Costs	1,032	704	376	1,069	1,069	1,112	1,112	4.0%	
620-3810-53200	Memberships & Subscriptions	244	428	440	879	493	914	914	85.4%	
620-3810-54150	Safety Expenses	4,025	3,437	1,289	4,000	4,000	4,250	4,250	6.3%	
620-3810-54700	Payments In Lieu Of Taxes	10,880	12,000	-	5,200	5,200	5,408	5,408	4.0%	JE at YE*
620-3810-54710	Depreciation	447,723	504,703	-	473,200	473,200	515,788	515,788	9.0%	JE at YE*
620-3810-55100	Liability & Property Insurance	33,730	39,467	23,640	47,280	44,252	49,171	49,171	11.1%	
620-3810-55110	Workers Comp / Unemp.	12,843	14,481	6,508	13,015	12,480	13,536	13,536	8.5%	
620-3810-57410	Administrative Charges	6,337	7,150	-	7,280	7,280	7,498	7,498	3.0%	Gen. Gov / Village hall

2026 Budget

Sewer Utility - 620

Account Number	Account Name	2023 Actual	2024 Actual	YTD 6/30/25	2025 Projected	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	% Chg Budget '25 to '26	Notes
620-3810-57430	Building Usage	13,370	13,518	-	14,560	14,560	14,997	14,997	3.0%	DPW facilities
Total Sewer Administration Expenditures		\$ 1,794,824	\$ 1,902,627	\$ 626,345	\$ 1,853,644	\$ 1,937,769	\$ 1,949,511	\$ 1,949,511	0.6%	
Sewer Maintenance										
620-3820-51100	Salaries and Wages	\$ 120,572	\$ 91,985	\$ 21,840	\$ 43,700	\$ 103,576	\$ 143,218	\$ 143,218	38.3%	
620-3820-51200	Overtime Wages	1,025	81	134	300	3,650	4,777	4,777	30.9%	
620-3820-51300	Health Insurance	24,832	27,714	6,143	12,300	29,698	34,781	34,781	17.1%	
620-3820-51305	Dental & Other benefits	880	1,006	208	400	1,300	2,826	2,826	117.4%	
620-3820-51310	Social Security and Medicare	8,938	6,767	1,630	3,300	8,203	11,322	11,322	38.0%	
620-3820-51315	Wisconsin Retirement System	8,165	6,374	1,361	2,700	6,999	9,373	9,373	33.9%	
620-3820-52990	Other Service contracts/fees	-	2,438	9,351	60,000	60,000	27,500	27,500	-54.2%	
620-3820-53400	Vehicle Maintenance	15,974	38,378	22,056	44,112	18,720	45,435	45,435	142.7%	
620-3820-53410	Fuel	12,308	13,695	2,867	15,604	15,604	16,072	16,072	3.0%	
620-3820-53500	Dept/Program Supplies	84,518	21,118	13,635	33,280	33,280	34,278	34,278	3.0%	
620-3820-57420	Equipment Usage	55,136	99,330	-	63,440	63,440	65,343	65,343	3.0%	
Total Sewer Maintenance Expenditures		\$ 332,349	\$ 308,887	\$ 79,226	\$ 279,136	\$ 344,470	\$ 394,925	\$ 394,925	14.6%	

2026 Budget

Sewer Utility - 620

Account Number	Account Name	2023 Actual	2024 Actual	YTD 6/30/25	2025 Projected	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	% Chg Budget '25 to '26	Notes
Storm Maintenance										
620-3830-51100	Salaries and Wages	\$ 74,489	\$ 65,212	\$ 8,054	\$ 16,100	\$ 57,999	\$ 87,522	\$ 87,522	50.9%	
620-3830-51200	Overtime Wages	1,126	2,304	-	1,000	2,044	2,919	2,919	42.8%	
620-3830-51300	Health Insurance	18,067	18,078	1,508	3,000	16,630	21,255	21,255	27.8%	
620-3830-51305	Dental & Other benefits	661	619	58	150	728	1,727	1,727	137.3%	
620-3830-51310	Social Security and Medicare	5,557	4,999	598	1,200	4,593	6,919	6,919	50.6%	
620-3830-51315	Wisconsin Retirement System	5,122	4,645	560	1,100	3,919	5,728	5,728	46.1%	
620-3830-53500	Dept/Program Supplies	39,488	37,528	15,607	48,880	48,880	53,835	53,835	10.1%	
620-3830-57420	Equipment Usage	-	-	-	2,600	2,600	2,704	2,704	4.0%	
620-3830-57460	Waste Disposal Charges	-	27,606	-	12,392	12,392	23,097	23,097	86.4%	
Total Storm Maintenance Expenditures		\$ 144,509	\$ 160,991	\$ 26,385	\$ 86,422	\$ 149,785	\$ 205,705	\$ 205,705	37.3%	
Customer Accounts										
620-3880-51100	Salaries and Wages	\$ 10,250	\$ 7,819	\$ 3,712	\$ 7,400	\$ 11,021	\$ 11,350	\$ 11,350	3.0%	
620-3880-51200	Overtime Wages	-	-	-	-	-	-	-	0.0%	
620-3880-51300	Health Insurance	3,038	2,979	1,693	3,400	4,900	4,635	4,635	-5.4%	
620-3880-51305	Dental & Other benefits	172	136	73	150	162	459	459	182.7%	
620-3880-51310	Social Security and Medicare	736	560	265	500	843	868	868	3.0%	
620-3880-51315	Wisconsin Retirement System	26,784	515	258	500	760	817	817	7.5%	
620-3880-53130	Postage/Mailing	3,201	3,071	1,420	5,304	5,304	5,410	5,410	2.0%	
Total Customer Accounts Expenditures		\$ 44,181	\$ 15,081	\$ 7,422	\$ 17,254	\$ 22,991	\$ 23,540	\$ 23,540	2.4%	

2026 Budget

Sewer Utility - 620

Account Number	Account Name	2023 Actual	2024 Actual	YTD 6/30/25	2025 Projected	2025 Adopted Budget	2026 Proposed Budget	2026 Adopted Budget	% Chg Budget '25 to '26	Notes
Other Sewer										
620-3890-52920	Surveys/Studies & Plans	\$ 2,249	\$ 3,250	-	\$ 20,000	\$ 20,000	\$ 25,000	\$ 25,000	25.0%	
620-3890-56130	Equipment	6,509	-	4,943	10,400	10,400	28,500	28,500	174.0%	
620-3890-56600	Utility Infrastructure (Budget)	-	7,323,264	1,540,968	1,973,000	1,973,000	350,000	350,000	-82.3%	
620-3890-56699	Capitalized Expenditures	(399,568)	(7,323,264)	(1,540,968)	(1,973,000)	(1,973,000)	(350,000)	(350,000)	-82.3%	
620-8000-58200	Interest	284,775	546,482	282,724	565,449	513,574	565,510	565,510	10.1%	
620-8000-58300	Debt Issuance Costs	69,583	73,935	19,462	114,400	114,400	118,976	118,976	0.0%	
620-9000-59500	Transfer To Utilities	-	-	-	-	-	-	-	0.0%	
Total Other Sewer Expenditures		\$ (36,453)	\$ 623,667	\$ 307,129	\$ 710,249	\$ 658,374	\$ 737,986	\$ 737,986	12.1%	
Total Expenditures		\$ 2,279,410	\$ 3,011,252	\$ 1,046,507	\$ 2,946,705	\$ 3,113,389	\$ 3,311,666	\$ 3,311,666	6.4%	
Net Change in Equity		\$ 304,878	\$ 573,380	\$ 155,225	\$ 713,182	\$ 829,978	\$ 1,354,229	\$ 1,354,229		
Beginning Net Position		\$ 11,159,426	\$ 11,464,304	\$ 12,037,684	\$ 12,037,684	\$ 12,037,684	\$ 12,750,866	\$ 12,750,866		
Less: Surplus Applied		-	-	-	-	-	-	-		
Ending Net Position		\$ 11,464,304	\$ 12,037,684	\$ 12,192,909	\$ 12,750,866	\$ 12,867,662	\$ 14,105,094	\$ 14,105,094		
Revenue Coverage		134%	108%		101%	105%	125%	125%		

2026 Budget

Expenditure Request Detail - Sewer Utility

Revenues			
620-3810-46450	Utility Charges - Residential	620-3810-54150	Safety expenses
	Connection fees (3,200 x \$16.63 x 4)		WisDOT CDL Drug Testing
	212,864		500
	Volumetric charges (185,000 Tgal @ \$14.26)		Safety Program /safety training & certification
	2,638,100		3,000
	Total for account		
	2,850,964		
620-3810-46451	Utility Charges - Commercial		CDL Reimbursements
	Connection fees (110 x \$16.63 x 4)		250
	7,315		Medical cabinet and safety items
	Volumetric charges (24,000 Tgal @ \$14.26)		500
	342,240		Total for account
	349,555		4,250
620-3810-46452	Utility Charges - Public Authority	620-3820-52990	Other Service Contracts & Fees
	Connection fees (25 x \$16.63 x 4)		Annual payment for shared TV rig
	1,663		2,500
	Volumetric charges (7,500 Tgal @ \$14.26)*(90%)		Large Pipe - televised inspections
	96,255		25,000
	Total for account		Total for account
	97,918		27,500
620-3810-46453	Utility Charges - Multi Family	620-3830-57460	Waste Disposal charges
	Connection fees (150 x \$16.63 x 4)		Street sweeper: 193 ton @ \$51.53
	9,978		9,945
	Volumetric charges (93,000 Tgal @ \$14.26)		Leaf collection: 525 ton @ \$25.05
	1,326,180		13,151
	Total for account		Total for account
	1,336,158		23,097
	4,634,595		
Expenses		Capital Asset Requests	
620-3810-51900	Professional education	620-3890-56130	Vehicles/Equipment
	var. collections system seminars		New Superintendent Vehicle
	1,500		18,500
	APWA supervisory academy		Small equipment
	1,000		10,000
	Total for account		Total for account
	2,500		28,500
620-3810-52320	MMSD Sewer	620-3890-56600	Utility Infrastructure
	MMSD Fees - Residential (\$155,000 x 4Q)		Oakland Avenue
	620,004		350,000
	MMSD Fees - Commercial / Multi Family (\$95,000 x 4Q)		
	380,004		
	Total for account		Total for account
	1,000,008		350,000

Appendix

Appendix A
2026 Budget Personnel Summary By Home Dept

Fund	Title	Home Dept	FTE	Total Annual Wages	FICA & WRS Total	Other Fring Benefits Total	Total Benefits	Total Salaries & Benefits
100	COURT CLERK	1200 - Municipal Court	0.75	42,098	6,252	3,831	10,083	52,181
100	JUDGE	1200 - Municipal Court	1.00	5,150	394	3,000	3,394	8,544
1200 - Municipal Court Total			1.75	47,248	6,646	6,831	13,477	60,725
100	ADMIN/PAYROLL	1410 - Village Manager	1.00	64,101	9,520	30,877	40,397	104,498
100	ASSISTANT VILLAGE MANAGER	1410 - Village Manager	1.00	110,312	16,382	11,128	27,510	137,822
100	VILLAGE MANAGER	1410 - Village Manager	1.00	156,631	23,260	31,209	54,469	211,100
1410 - Village Manager Total			3.00	331,044	49,162	73,213	122,375	453,419
100	CLERK	1420 - Clerk / Customer Service	1.00	89,038	13,222	31,151	44,373	133,411
100	CUST SERV ASSOC	1420 - Clerk / Customer Service	1.00	47,990	7,127	10,980	18,107	66,097
100	DEPUTY CLERK-TREASURER	1420 - Clerk / Customer Service	1.00	65,300	9,697	30,531	40,228	105,528
1420 - Clerk / Customer Service Total			3.00	202,328	30,046	72,661	102,707	305,035
100	ASSISTANT TO FINANCE DIRECTOR	1510 - Finance	1.00	56,859	8,444	30,180	38,624	95,483
1510 - Finance Total			1.00	56,859	8,444	30,180	38,624	95,483
100	COMM SERVICE OFFICER	2100 - Police Civilian	1.00	58,273	8,654	4,093	12,747	71,020
100	EXECUTIVE SECRETARY	2100 - Police Civilian	1.00	70,956	10,537	31,400	41,937	112,893
100	PUBLIC SAFETY CLERK	2100 - Police Civilian	1.00	56,774	8,431	3,965	12,396	69,170
100	PUBLIC SAFETY CLERK	2100 - Police Civilian	1.00	48,075	7,140	11,687	18,827	66,902
2100 - Police Civilian Total			4.00	234,078	34,762	51,144	85,906	319,984
100	POLICE CHIEF	2100 - Police Sworn	1.00	141,541	31,777	4,743	36,520	178,061
100	POLICE CAPTAIN	2100 - Police Sworn	1.00	124,628	27,979	31,313	59,292	183,920
100	POLICE CAPTAIN	2100 - Police Sworn	1.00	124,628	27,979	31,088	59,067	183,695
100	SERGEANT	2100 - Police Sworn	1.00	115,772	25,992	4,837	30,829	146,601
100	SERGEANT	2100 - Police Sworn	1.00	115,772	25,992	5,277	31,269	147,041
100	SERGEANT	2100 - Police Sworn	1.00	115,772	25,992	30,657	56,649	172,421
100	SERGEANT	2100 - Police Sworn	1.00	115,772	25,992	3,951	29,943	145,715
100	SERGEANT	2100 - Police Sworn	1.00	115,772	25,992	31,294	57,286	173,058
100	SERGEANT	2100 - Police Sworn	1.00	115,772	25,992	11,048	37,040	152,812
100	DETECTIVE	2100 - Police Sworn	1.00	108,701	24,404	29,986	54,390	163,091
100	POLICE OFFICER	2100 - Police Sworn	1.00	85,273	19,144	11,141	30,285	115,558
100	POLICE OFFICER	2100 - Police Sworn	1.00	103,062	23,138	34,310	57,448	160,510
100	POLICE OFFICER	2100 - Police Sworn	1.00	103,062	23,138	487	23,625	126,687
100	POLICE OFFICER	2100 - Police Sworn	1.00	103,062	23,138	11,164	34,302	137,364
100	POLICE OFFICER	2100 - Police Sworn	1.00	103,062	23,138	34,529	57,667	160,729
100	POLICE OFFICER	2100 - Police Sworn	1.00	103,062	23,138	12,772	35,910	138,972
100	POLICE OFFICER	2100 - Police Sworn	1.00	103,062	23,138	31,743	54,881	157,943

Fund	Title	Home Dept	FTE	Total Annual Wages	FICA	Other Fring	Total Benefits	Total Salaries & Benefits
					&WRS	Benefits		
					Total	Total		
100	POLICE OFFICER	2100 - Police Sworn	1.00	103,062	23,138	4,903	28,041	131,103
100	POLICE OFFICER	2100 - Police Sworn	1.00	103,062	23,138	3,646	26,784	129,846
100	POLICE OFFICER	2100 - Police Sworn	1.00	99,817	22,409	34,401	56,810	156,627
100	POLICE OFFICER	2100 - Police Sworn	1.00	103,062	23,138	12,835	35,973	139,035
100	POLICE OFFICER	2100 - Police Sworn	1.00	113,042	25,379	12,200	37,579	150,621
100	POLICE OFFICER	2100 - Police Sworn	1.00	97,132	21,807	33,880	55,687	152,819
100	POLICE OFFICER	2100 - Police Sworn	1.00	103,062	23,138	34,529	57,667	160,729
100	POLICE OFFICER	2100 - Police Sworn	1.00	103,062	23,138	3,915	27,053	130,115
2100 - Police Sworn Total			25.00	2,723,076	611,348	460,649	1,071,997	3,795,073
100	ADMINISTRATIVE CLERK	2400 - Planning Development	1.00	53,697	7,975	4,156	12,131	65,828
100	BDLG INSPECTOR II	2400 - Planning Development	1.00	91,288	13,557	3,928	17,485	108,773
100	CODE ENFORCEMENT INSPECTOR	2400 - Planning Development	1.00	78,348	11,636	31,115	42,751	121,099
100	PLANNING/ZONING ADMINISTRATOR	2400 - Planning Development	1.00	116,182	17,254	10,675	27,929	144,111
2400 - Planning Development Total			4.00	339,515	50,422	49,873	100,295	439,810
100	FLEET FOREMAN	3000 - Public Works	1.00	89,329	13,266	10,663	23,929	113,258
100	FORESTER	3000 - Public Works	1.00	76,735	11,395	31,024	42,419	119,154
100	FORESTER	3000 - Public Works	1.00	68,707	5,256	472	5,728	74,435
100	FORESTRY LEADER	3000 - Public Works	1.00	81,638	12,123	30,992	43,115	124,753
100	HORTICULTURE INTERN	3000 - Public Works	0.45	19,817	1,516	53	1,569	21,386
100	MECHANIC	3000 - Public Works	1.00	83,854	12,453	10,198	22,651	106,505
100	ROUTE COLLECTOR	3000 - Public Works	1.00	73,193	10,869	11,297	22,166	95,359
100	SERVICES FOREMAN	3000 - Public Works	1.00	95,073	14,119	11,113	25,232	120,305
100	SPECIAL EQUIPMENT OPERATOR	3000 - Public Works	1.00	70,453	10,463	31,245	41,708	112,161
100	SPECIAL EQUIPMENT OPERATOR	3000 - Public Works	1.00	32,062	4,762	31,070	35,832	67,894
100	SPECIAL EQUIPMENT OPERATOR	3000 - Public Works	1.00	76,246	11,323	31,273	42,596	118,842
100	SPECIAL EQUIPMENT OPERATOR	3000 - Public Works	1.00	74,820	11,112	30,111	41,223	116,043
100	SYSTEMS MAINTENANCE TECHNICIAN	3000 - Public Works	1.00	76,958	11,428	31,024	42,452	119,410
3000 - Public Works Total			12.45	918,885	130,085	260,531	390,616	1,309,502
100	DPW DIRECTOR	3000 - Public Works Admin	1.00	136,814	20,317	6,902	27,219	164,033
100	DPW SECRETARY	3000 - Public Works Admin	1.00	54,974	8,165	11,884	20,049	75,023
100	DPW SUPERINTENDENT	3000 - Public Works Admin	1.00	100,371	14,905	5,137	20,042	120,413
100	UTILITY SUPERINTENDENT	3000 - Public Works Admin	1.00	51,500	7,648	30,944	38,592	90,092
3000 - Public Works Admin Total			4.00	343,659	51,035	54,866	105,901	449,560
100	TEMPORARY SUMMER HELP	3000 - Summer (Parks)	0.50	16,068	1,229	10	1,239	17,307
3000 - Summer (Parks) Total			0.50	16,068	1,229	10	1,239	17,307
100	CHIEF CRAFTSMAN	3230 - Public Works Bldg Maint	1.00	81,388	12,086	30,664	42,750	124,138
100	CRAFTSMAN	3230 - Public Works Bldg Maint	1.00	80,211	11,912	31,292	43,204	123,415
3230 - Public Works Bldg Maint Total			2.00	161,599	23,998	61,955	85,953	247,552

Fund	Title	Home Dept	FTE	Total Annual Wages	FICA & WRS Total	Other Fring Benefits Total	Total Benefits	Total Salaries & Benefits
200	ASSISTANT DIR LIB SERVICES	5110 - Library	1.00	73,249	10,878	31,045	41,923	115,172
200	LIBRARIAN	5110 - Library	1.00	58,745	8,724	10,112	18,836	77,581
200	LIBRARIAN	5110 - Library	1.00	58,745	8,724	3,890	12,614	71,359
200	LIBRARIAN	5110 - Library	1.00	53,603	7,961	9,709	17,670	71,273
200	LIBRARIAN	5110 - Library	1.00	64,229	9,539	11,006	20,545	84,774
200	LIBRARY AIDE	5110 - Library	0.26	7,592	581	55	636	8,228
200	LIBRARY ASSOCIATE	5110 - Library	1.00	49,511	7,353	10,125	17,478	66,989
200	LIBRARY CLERK	5110 - Library	0.38	12,819	981	8	989	13,808
200	LIBRARY CLERK	5110 - Library	0.38	15,160	1,160	94	1,254	16,414
200	LIBRARY CLERK	5110 - Library	0.35	9,860	754	6	760	10,620
200	LIBRARY CLERK	5110 - Library	1.00	40,427	3,093	59	3,152	43,579
200	LIBRARY CLERK	5110 - Library	0.38	14,791	1,132	9	1,141	15,932
200	LIBRARY CLERK	5110 - Library	0.25	9,860	754	10	764	10,624
200	LIBRARY CLERK	5110 - Library	0.43	16,763	1,282	10	1,292	18,055
200	LIBRARY CLERK	5110 - Library	0.38	14,791	1,132	103	1,235	16,026
200	LIBRARY DIRECTOR	5110 - Library	1.00	91,973	13,659	10,654	24,313	116,286
200	LIBRARY OFFICE MANAGER	5110 - Library	1.00	57,373	8,520	9,830	18,350	75,723
200	SHELVER	5110 - Library	0.10	3,481	266	27	293	3,774
200	SHELVER	5110 - Library	0.25	4,124	315	3	318	4,442
200	SHELVER	5110 - Library	0.25	5,892	451	4	455	6,347
200	SHELVER	5110 - Library	0.25	3,535	270	2	272	3,807
200	SHELVER	5110 - Library	0.25	6,963	533	4	537	7,500
200	SHELVER	5110 - Library	0.15	3,481	266	27	293	3,774
200	SHELVER	5110 - Library	0.25	3,535	270	2	272	3,807
5110 - Library Total			13.31	680,502	88,598	96,792	185,390	865,892
210	PROGRAM ASSISTANT	4600 - Senior Services	0.65	25,066	3,723	3,387	7,110	32,176
210	SENIOR RESOURCE DIRECTOR	4600 - Senior Services	0.90	62,588	9,295	30,859	40,154	102,742
4600 - Senior Services Total			1.55	87,654	13,018	34,246	47,264	134,918
610 / 620	UTILITY EQUIPMENT OPERATOR	3700 - Utilities	1.00	68,707	5,256	472	5,728	74,435
610 / 620	UTILITY EQUIPMENT OPERATOR	3700 - Utilities	1.00	78,118	11,601	10,943	22,544	100,662
610 / 620	UTILITY FOREMAN	3700 - Utilities	1.00	87,007	12,921	27,625	40,546	127,553
610 / 620	UTILITY OPERATOR	3700 - Utilities	1.00	81,080	12,041	31,465	43,506	124,586
610 / 620	UTILITY OPERATOR	3700 - Utilities	1.00	81,258	12,067	6,756	18,823	100,081
610 / 620	UTILITY OPERATOR	3700 - Utilities	1.00	73,870	10,970	4,035	15,005	88,875
3700 - Utilities Total			6.00	470,040	64,856	81,295	146,151	616,191
Grand Total			81.56	6,612,555	1,163,649	1,334,247	2,497,896	9,110,451

Appendix B
2026 Budget Personnel Detail By Department Charged

Sum of Amount			Account Category							
Allocated Department	APENDIX B JOB TITLE	Home Dept For apndx B	Allocation	Net Wages	FTE	Allocated FTE	Total Wages	Fringe Benefits	Salaries & Benefits	
1200 - Municipal Court	COURT CLERK	Municipal Court	100.00%	42,098	0.75	0.75	42,098	10,083	52,181	
	JUDGE	Municipal Court	100.00%	5,150	1.00	1.00	5,150	422	5,572	
1200 - Municipal Court Total				47,248	1.75	1.75	47,248	10,505	57,753	
1410 - Village Manager	ADMIN/PAYROLL	Village Manager	90.00%	57,691	1.00	0.90	57,691	36,357	94,048	
	ASSISTANT VILLAGE MANAGER	Village Manager	100.00%	110,312	1.00	1.00	110,312	27,510	137,822	
	VILLAGE MANAGER	Village Manager	85.00%	133,136	1.00	0.85	133,136	46,298	179,435	
1410 - Village Manager Total				301,139	3.00	2.75	301,139	110,165	411,304	
1420 - Clerk	ADMIN/PAYROLL	Village Manager	10.00%	6,410	1.00	0.10	6,410	4,040	10,450	
	CLERK	Clerk	100.00%	89,038	1.00	1.00	89,038	44,373	133,411	
	CUST SERV ASSOC	Clerk	80.00%	38,392	1.00	0.80	38,392	14,485	52,877	
	DEPUTY CLERK-TREASURER	Clerk	80.00%	52,240	1.00	0.80	52,240	32,182	84,422	
1420 - Clerk Total				186,080	4.00	2.70	186,080	95,080	281,160	
1510 - Finance	ASSISTANT TO FINANCE DIRECTOR	Assistant to Finance Directo	80.00%	45,487	1.00	0.80	45,487	30,899	76,386	
1510 - Finance Total				45,487	1.00	0.80	45,487	30,899	76,386	
2100 - Police Civilian	COMM SERVICE OFFICER	Police Civilian	100.00%	58,273	1.00	1.00	58,273	12,747	71,020	
	EXECUTIVE SECRETARY	Police Civilian	100.00%	70,956	1.00	1.00	70,956	41,937	112,893	
	PUBLIC SAFETY CLERK	Police Civilian	100.00%	104,849	2.00	2.00	104,849	31,223	136,072	
2100 - Police Civilian Total				234,078	4.00	4.00	234,078	85,906	319,984	
2100 - Police Sworn	DETECTIVE	Police Sworn	100.00%	108,701	1.00	1.00	108,701	54,390	163,091	
	POLICE CAPTAIN	Police Sworn	100.00%	249,256	2.00	2.00	249,256	118,358	367,614	
	POLICE CHIEF	Police Sworn	100.00%	141,541	1.00	1.00	141,541	36,520	178,061	
	POLICE OFFICER	Police Sworn	100.00%	1,528,946	15.00	15.00	1,528,946	619,713	2,148,659	
	SERGEANT	Police Sworn	100.00%	694,632	6.00	6.00	694,632	243,015	937,647	
2100 - Police Sworn Total				2,723,076	25.00	25.00	2,723,076	1,071,997	3,795,073	
2400 - Planning Development	ADMINISTRATIVE CLERK	Planning	100.00%	53,697	1.00	1.00	53,697	12,131	65,828	
	BDLG INSPECTOR II	Planning	100.00%	91,288	1.00	1.00	91,288	17,485	108,773	
	CODE ENFORCEMENT INSPECTOR	Planning	100.00%	78,348	1.00	1.00	78,348	42,751	121,099	
	PLANNING/ZONING ADMINISTRATOR	Planning	100.00%	116,182	1.00	1.00	116,182	27,929	144,111	
2400 - Planning Development Total				339,515	4.00	4.00	339,515	100,295	439,810	
3100 - Public Works Admin	DPW DIRECTOR	DPW Director	40.00%	54,726	1.00	0.40	54,726	10,888	65,613	
	DPW SECRETARY	DPW SECRETARY	80.00%	43,979	1.00	0.80	43,979	16,039	60,018	
	DPW SUPERINTENDENT	DPW SUPERINTENDENT	40.00%	40,148	1.00	0.40	40,148	8,017	48,165	
3100 - Public Works Admin Total				138,853	3.00	1.60	138,853	34,943	173,797	
3230 - Public Works Bldg Maint	CHIEF CRAFTSMAN	DPW BUILDING MAINT	100.00%	81,388	1.00	1.00	81,388	42,750	124,138	
	CRAFTSMAN	DPW BUILDING MAINT	100.00%	80,211	1.00	1.00	80,211	43,204	123,415	
3230 - Public Works Bldg Maint Total				161,599	2.00	2.00	161,599	85,953	247,552	
3300 - Muni Garage	DPW General	DPW General	1.90%	24,796	17.45	0.33	24,796	9,768	34,565	
	MECHANIC	MECHANIC	100.00%	83,854	1.00	1.00	83,854	22,651	106,505	
3300 - Muni Garage Total				108,650	18.45	1.33	108,650	32,419	141,069	
3410 - Street /Alley	DPW General	DPW General	4.44%	57,945	17.45	0.77	57,945	22,827	80,772	
3410 - Street /Alley Total				57,945	17.45	0.77	57,945	22,827	80,772	
3430 - Street Lighting	DPW General	DPW General	5.64%	73,606	17.45	0.98	73,606	28,996	102,602	
3430 - Street Lighting Total				73,606	17.45	0.98	73,606	28,996	102,602	
3460 - Winter Maint	DPW General	DPW General	3.72%	48,549	17.45	0.65	48,549	19,125	67,674	
3460 - Winter Maint Total				48,549	17.45	0.65	48,549	19,125	67,674	
3510 - Refuse	DPW General	DPW General	14.05%	183,362	17.45	2.45	183,362	72,233	255,596	
3510 - Refuse Total				183,362	17.45	2.45	183,362	72,233	255,596	
3530 - Yard Waste	DPW General	DPW General	5.41%	70,604	17.45	0.94	70,604	27,814	98,418	
3530 - Yard Waste Total				70,604	17.45	0.94	70,604	27,814	98,418	

3610 - Forestry	DPW General	DPW General	16.82%	219,513	17.45	2.94	219,513	86,474	305,987
3610 - Forestry Total				219,513	17.45	2.94	219,513	86,474	305,987
3620 - Parks	DPW General	DPW General	6.13%	80,001	17.45	1.07	80,001	31,515	111,516
	Summer Help	DPW General	100.00%	16,068	0.50	0.50	16,068	1,239	17,307
3620 - Parks Total				96,069	17.95	1.57	96,069	32,754	128,823
3710 - Water - Admin	DPW DIRECTOR	DPW Director	33.00%	45,149	1.00	0.33	45,149	8,982	54,131
	DPW SECRETARY	DPW SECRETARY	10.00%	5,497	1.00	0.10	5,497	2,005	7,502
	DPW SUPERINTENDENT	DPW SUPERINTENDENT	33.00%	33,122	1.00	0.33	33,122	6,614	39,736
	UTILITY SUPERINTENDENT	UTILITIES SUPERINTENDENT	50.00%	25,750	1.00	0.50	25,750	19,296	45,046
	VILLAGE MANAGER	Village Manager	10.00%	15,663	1.00	0.10	15,663	5,447	21,110
3710 - Water - Admin Total				125,182	5.00	1.36	125,182	42,344	167,525
3730 - Water Mains	DPW General	DPW General	11.90%	155,303	17.45	2.08	155,303	61,180	216,483
3730 - Water Mains Total				155,303	17.45	2.08	155,303	61,180	216,483
3740 - Water Services	DPW General	DPW General	4.29%	55,988	17.45	0.75	55,988	22,056	78,043
3740 - Water Services Total				55,988	17.45	0.75	55,988	22,056	78,043
3750 - Water Meters	DPW General	DPW General	4.61%	60,164	17.45	0.80	60,164	23,701	83,865
3750 - Water Meters Total				60,164	17.45	0.80	60,164	23,701	83,865
3760 - Water Hydrants	DPW General	DPW General	1.00%	13,051	17.45	0.17	13,051	5,141	18,192
3760 - Water Hydrants Total				13,051	17.45	0.17	13,051	5,141	18,192
3770 - Water Misc Plant	DPW General	DPW General	0.75%	9,788	17.45	0.13	9,788	3,856	13,644
3770 - Water Misc Plant Total				9,788	17.45	0.13	9,788	3,856	13,644
3780 - Water Customer Accts	ASSISTANT TO FINANCE DIRECTOR	Assistant to Finance Directo	10.00%	5,686	1.00	0.10	5,686	3,862	9,548
	CUST SERV ASSOC	Clerk	5.00%	2,400	1.00	0.05	2,400	905	3,305
	DEPUTY CLERK-TREASURER	Clerk	5.00%	3,265	1.00	0.05	3,265	2,011	5,276
	DPW General	DPW General	1.07%	13,964	17.45	0.19	13,964	5,501	19,465
3780 - Water Customer Accts Total				25,315	17.45	0.19	25,315	12,280	37,595
3810 - Sewer Admin	DPW DIRECTOR	DPW Director	27.00%	36,940	1.00	0.27	36,940	7,349	44,289
	DPW SECRETARY	DPW SECRETARY	10.00%	5,497	1.00	0.10	5,497	2,005	7,502
	DPW SUPERINTENDENT	DPW SUPERINTENDENT	27.00%	27,100	1.00	0.27	27,100	5,411	32,512
	UTILITY SUPERINTENDENT	UTILITIES SUPERINTENDENT	50.00%	25,750	1.00	0.50	25,750	19,296	45,046
	VILLAGE MANAGER	Village Manager	5.00%	7,832	1.00	0.05	7,832	2,723	10,555
3810 - Sewer Admin Total				103,119	5.00	1.19	103,119	36,785	139,903
3820 - Sewer Maintenance	DPW General	DPW General	11.34%	147,995	17.45	1.98	147,995	58,301	206,296
3820 - Sewer Maintenance Total				147,995	17.45	1.98	147,995	58,301	206,296
3830 - Storm Maintenance	DPW General	DPW General	6.93%	90,441	17.45	1.21	90,441	35,628	126,070
3830 - Storm Maintenance Total				90,441	17.45	1.21	90,441	35,628	126,070
3880 - Sewer - Cust Acnt	ASSISTANT TO FINANCE DIRECTOR	Assistant to Finance Directo	10.00%	5,686	1.00	0.10	5,686	3,862	9,548
	CUST SERV ASSOC	Clerk	5.00%	2,400	1.00	0.05	2,400	905	3,305
	DEPUTY CLERK-TREASURER	Clerk	5.00%	3,265	1.00	0.05	3,265	2,011	5,276
3880 - Sewer - Cust Acnt Total				11,350	3.00	0.20	11,350	6,779	18,129
3900 - Parking	CUST SERV ASSOC	Clerk	10.00%	4,799	1.00	0.10	4,799	1,811	6,610
	DEPUTY CLERK-TREASURER	Clerk	10.00%	6,530	1.00	0.10	6,530	4,023	10,553
3900 - Parking Total				11,329	2.00	0.20	11,329	5,833	17,162
4600 - Senior Services	PROGRAM ASSISTANT	Senior Services	100.00%	25,066	0.65	0.65	25,066	7,110	32,176
	SENIOR RESOURCE DIRECTOR	Senior Services	100.00%	62,588	0.90	0.90	62,588	40,154	102,742
4600 - Senior Services Total				87,654	1.55	1.55	87,654	47,264	134,918
5110 - Library	ASSISTANT DIR LIB SERVICES	Library	100.00%	73,249	1.00	1.00	73,249	41,923	115,172
	LIBRARIAN	Library	100.00%	235,322	4.00	4.00	235,322	69,664	304,986
	LIBRARY AIDE	Library	100.00%	7,592	0.26	0.26	7,592	636	8,228
	LIBRARY ASSOCIATE	Library	100.00%	49,511	1.00	1.00	49,511	17,478	66,989
	LIBRARY CLERK	Library	100.00%	134,471	3.55	3.55	134,471	10,587	145,058
	LIBRARY DIRECTOR	Library	100.00%	91,973	1.00	1.00	91,973	24,313	116,286
	LIBRARY OFFICE MANAGER	Library	100.00%	57,373	1.00	1.00	57,373	18,350	75,723
	SHELVER	Library	100.00%	31,011	1.50	1.50	31,011	2,440	33,451
5110 - Library Total				680,502	13.31	13.31	680,502	185,390	865,892
Grand Total				6,612,555	358.31	81.36	6,612,555	2,494,924	9,110,451

Appendix C
2026 Allocated Staff By Position

FUND	Title	Home Dept	Allocated Dept	Budget Allocation
100	Village Manager	1410 - Village Manager	1410 - Village Manager	85%
100	Village Manager	1410 - Village Manager	3710 - Water - Admin	10%
100	Village Manager	1410 - Village Manager	3810 - Sewer Admin	5%
	Village Manager Total			100%
100	ADMIN/PAYROLL	1410 - Village Manager	1410 - Village Manager	90%
100	ADMIN/PAYROLL	1410 - Village Manager	1420 - Clerk	10%
	ADMIN/PAYROLL Total			100%
100	DEPUTY CLERK-TREASURER	1420 - Clerk / Customer Service	1420 - Clerk	80%
100	DEPUTY CLERK-TREASURER	1420 - Clerk / Customer Service	3900 - Parking	10%
100	DEPUTY CLERK-TREASURER	1420 - Clerk / Customer Service	3780 - Water Customer Accts	5%
100	DEPUTY CLERK-TREASURER	1420 - Clerk / Customer Service	3880 - Sewer - Cust Acnt	5%
	DEPUTY CLERK-TREASURER Total			100%
100	CUST SERV ASSOC	1420 - Clerk / Customer Service	1420 - Clerk	80%
100	CUST SERV ASSOC	1420 - Clerk / Customer Service	3900 - Parking	10%
100	CUST SERV ASSOC	1420 - Clerk / Customer Service	3780 - Water Customer Accts	5%
100	CUST SERV ASSOC	1420 - Clerk / Customer Service	3880 - Sewer - Cust Acnt	5%
	CUST SERV ASSOC Total			100%
100	ASSISTANT TO FINANCE DIRECTOR	1510 - Finance	1510 - Finance	80%
100	ASSISTANT TO FINANCE DIRECTOR	1510 - Finance	3780 - Water Customer Accts	10%
100	ASSISTANT TO FINANCE DIRECTOR	1510 - Finance	3880 - Sewer - Cust Acnt	10%
	ASSISTANT TO FINANCE DIRECTOR Total			100%
100	DPW Director	3000 - Public Works Admin	3100 - Public Works Admin	40%
100	DPW Director	3000 - Public Works Admin	3710 - Water - Admin	33%
100	DPW Director	3000 - Public Works Admin	3810 - Sewer Admin	27%
	DPW Director Total			100%
100	DPW SUPERINTENDENT	3000 - Public Works Admin	3100 - Public Works Admin	40%
100	DPW SUPERINTENDENT	3000 - Public Works Admin	3710 - Water - Admin	33%
100	DPW SUPERINTENDENT	3000 - Public Works Admin	3810 - Sewer Admin	27%
	DPW SUPERINTENDENT Total			100%
100	DPW SECRETARY	3000 - Public Works Admin	3100 - Public Works Admin	80%
100	DPW SECRETARY	3000 - Public Works Admin	3710 - Water - Admin	10%
100	DPW SECRETARY	3000 - Public Works Admin	3810 - Sewer Admin	10%
	DPW SECRETARY Total			100%
100	UTILITIES SUPERINTENDENT	3000 - Public Works Admin	3710 - Water - Admin	50%

FUND	Title	Home Dept	Allocated Dept	Budget Allocation
100	UTILITIES SUPERINTENDENT	3000 - Public Works Admin	3810 - Sewer Admin	50%
	UTILITIES SUPERINTENDENT Total			100%
100	DPW General	3000 - Public Works	3300 - Muni Garage	2%
100	DPW General	3000 - Public Works	3410 - Street /Alley	4%
100	DPW General	3000 - Public Works	3430 - Street Lighting	6%
100	DPW General	3000 - Public Works	3460 - Winter Maint	4%
100	DPW General	3000 - Public Works	3510 - Refuse	14%
100	DPW General	3000 - Public Works	3530 - Yard Waste	5%
100	DPW General	3000 - Public Works	3610 - Forestry	17%
100	DPW General	3000 - Public Works	3620 - Parks	6%
100	DPW General	3000 - Public Works	3730 - Water Mains	12%
100	DPW General	3000 - Public Works	3740 - Water Services	4%
100	DPW General	3000 - Public Works	3750 - Water Meters	5%
100	DPW General	3000 - Public Works	3760 - Water Hydrants	1%
100	DPW General	3000 - Public Works	3770 - Water Misc Plant	1%
100	DPW General	3000 - Public Works	3780 - Water Customer Accts	1%
100	DPW General	3000 - Public Works	3820 - Sewer Maintenance	11%
100	DPW General	3000 - Public Works	3830 - Storm Maintenance	7%
	DPW General Total			100%
	Grand Total			1000%

Village of Shorewood
Capital Equipment Replacement Detail

10/31/2025

2026

Group	Category	DEPT	Dept Descr	PURCHASE YEAR	Age	Descr	Est. Replacement Cost	Functional Est Life	Annual Assignment	Replacement Year	2026 Beginning Balance	2026			2027			2028		
												2026 Adds	2026 Purchases	2026 Ending Balance	2027 Adds	2027 Purchases	2027 Ending Balance	2028 Adds	2028 Purchases	2028 Ending Balance
Equip	Furniture	General	VH	2008	17	COURT ROOM CHAIRS	6,500	20	325	2028	5,525	325	5,850	325	6,175	325	(6,500)	-		
Equip	Furniture	General	VH	2016	9	COMMITTEE ROOM CHAIRS	5,000	15	333	2031	3,000	333	3,333	333	3,667	333	-	4,000		
Equip	Misc Equip	PARKS	PARKS	1960	65	SCHUMAN UPRIGHT PIANO & BENC	-	20	0	1980	-	-	-	-	-	-	-	-		
Equip	Misc Equip	PARKS	PARKS	1984	41	CEILING LIGHT FIXTURES, WAGON 1	-	20	0	2004	-	-	-	-	-	-	-	-		
Equip	Misc Equip	PARKS	PARKS	1985	40	TONKA WALK IN COOLER	-	20	0	2005	-	-	-	-	-	-	-	-		
Equip	Misc Equip	PARKS	PARKS	1986	39	GARLAND OVEN,ELEC EQPTALARM,	-	20	0	2006	-	-	-	-	-	-	-	-		
Equip	Misc Equip	PARKS	PARKS	2015	10	BEACH PLAY EQUIPMENT	50,000	20	2500	2035	25,000	2,500	27,500	2,500	30,000	2,500	-	32,500		
Equip	Misc Equip	PARKS	PARKS	2015	10	RIVERPARK BLEACHERS / BENCHEE	20,000	20	1000	2035	10,000	1,000	11,000	1,000	12,000	1,000	-	13,000		
Equip	Misc Equip	PARKS	PARKS	2015	10	ATWATER PARK PLAY EQUIPMENT	100,000	20	5000	2035	50,000	5,000	55,000	5,000	60,000	5,000	-	65,000		
Equip	Furniture	VC / SRC	VC / SRC	2003	22	ROUND TABLES (10)	6,000	20	300	2023	2,700	300	3,000	300	3,300	300	-	3,600		
Equip	Furniture	VC / SRC	VC / SRC	2017	8	FLIP TOP TABLES (18)	12,000	20	600	2037	5,400	600	6,000	600	6,600	600	-	7,200		
Equip	Furniture	VC / SRC	VC / SRC	2002	23	STACKING CHAIRS FOR VC (170)	20,000	20	1000	2022	9,000	1,000	10,000	1,000	11,000	1,000	-	12,000		
Equip	Furniture	VC / SRC	VC / SRC	2011	14	SRC CONFERENCE ROOM (3T / 12C	5,000	20	250	2031	3,500	250	3,750	250	4,000	250	-	4,250		
Equip	Furniture	Manager	Manager	2018	7	OFFICE FURNITURE - MANAGER	7,500	20	375	2038	3,375	375	3,750	375	4,125	375	-	4,500		
Equip	Furniture	Manager	Manager	2008	17	OFFICE FURNITURE - ASST. MGR	7,500	20	375	2028	6,375	375	6,750	375	7,125	375	(7,500)	-		
Equip	Furniture	Clerk	Clerk	2008	17	OFFICE FURNITURE - CLERK	6,000	20	300	2028	5,100	300	5,400	300	5,700	300	(6,000)	-		
Equip	Furniture	Clerk	Clerk	2008	17	CUBICLES FOR BACK OFFICE	15,000	20	750	2028	12,750	750	13,500	750	14,250	750	(15,000)	-		
Equip	Misc Equip	Elections	Elections	2019	6	E-Poll Books (17)	34,000	7	4857	2026	29,143	4,857	(34,000)	-	4,857	4,857	-	9,714		
Equip	Misc Equip	Elections	Elections	2020	5	DS200 Voting Machine	6,000	7	857	2027	4,286	857	5,143	857	(6,000)	-	857	857		
Equip	Misc Equip	Elections	Elections	2020	5	DS200 Voting Machine	6,000	7	857	2027	4,286	857	5,143	857	(6,000)	-	857	857		
Equip	Misc Equip	Elections	Elections	2015	10	DS200 Voting Machine	6,000	7	857	2022	7,714	857	8,571	857	9,429	857	-	10,286		
Equip	Misc Equip	Elections	Elections	2015	10	DS200 Voting Machine	6,000	7	857	2022	7,714	857	8,571	857	9,429	857	-	10,286		
Equip	Furniture	Finance	Finance	2015	10	OFFICE FURNITURE - DIRECTOR	5,000	20	250	2035	2,500	250	2,750	250	3,000	250	-	3,250		
Equip	Furniture	Finance	Finance	2008	17	OFFICE FURNITURE - ASSISTANT	5,000	20	250	2028	4,250	250	4,500	250	4,750	250	(5,000)	-		
Equip	Misc Equip	Police	Police	2017	8	AUDIO/VIDEO INTERROGATION RO	20,000	10	2000	2027	16,000	2,000	18,000	2,000	(20,000)	-	2,000	2,000		
Equip	Misc Equip	Police	Police	2016	9	POLICE PATROL RIFLES (7)	20,000	10	2000	2026	18,000	2,000	(20,000)	-	2,000	2,000	-	4,000		
Equip	Misc Equip	Police	Police	2015	10	SPEED SENTRY TRAILER	10,000	10	1000	2025	9,000	1,000	10,000	1,000	11,000	1,000	-	12,000		
Equip	Misc Equip	Police	Police	2008	17	BASE SYSTEM LIVESCAN	20,000	10	2000	2018	18,000	2,000	20,000	2,000	22,000	2,000	-	24,000		
Equip	Misc Equip	Police	Police	2018	7	PORTABLE RADIOS (26)	100,000	10	10000	2028	70,000	10,000	80,000	10,000	90,000	10,000	(100,000)	-		
Equip	Misc Equip	Police	Police	2021	4	SIDEARMS GLOCK 40 CAL (27)	12,000	10	1200	2031	4,800	1,200	6,000	1,200	7,200	1,200	-	8,400		
Equip	Misc Equip	Police	Police	2017	8	FINGERPRINT ID SYSTEM MORPHU	6,000	7	857	2024	7,714	857	8,571	857	9,429	857	-	10,286		
Equip	Furniture	Planning	Planning	2008	17	LATERAL FILE CABINETS	6,000	20	300	2028	5,100	300	5,400	300	5,700	300	(6,000)	-		
Equip	Heavy Equip	DPW	DPW	1996	29	SULLAIR COMPRESSOR	28,000	20	1400	2030	12,600	1,400	14,000	1,400	15,400	1,400	-	16,800		
Equip	Heavy Equip	DPW	DPW	2023	2	Hot Patcher On Truck 47	25,000	12	2083	2035	4,167	2,083	6,250	2,083	8,333	2,083	-	10,417		
Equip	Heavy Equip	DPW	DPW	2010	15	BANDIT CHIPPER	70,000	10	7000	2020	63,000	7,000	70,000	7,000	77,000	7,000	-	84,000		
Equip	Heavy Equip	DPW	DPW	2016	9	BANDIT CHIPPER	70,000	10	7000	2026	63,000	7,000	(70,000)	-	7,000	7,000	-	14,000		
Equip	Heavy Equip	DPW	DPW	2020	5	RAYCO STUMP CUTTER	70,000	10	7000	2030	35,000	7,000	42,000	7,000	49,000	7,000	-	56,000		
Equip	Heavy Equip	DPW	DPW	2024	1	Mecalac MCL8	135,000	10	13500	2034	13,500	13,500	13,500	27,000	13,500	40,500	13,500	-	54,000	
Equip	Heavy Equip	DPW	DPW	2019	6	JCB 3CX Compact Tractor Backhoe	90,000	10	9000	2029	54,000	9,000	63,000	9,000	72,000	9,000	-	81,000		
Equip	Heavy Equip	DPW	DPW	2017	8	CATERPILLAR 926M WHEEL LOADE	200,000	10	20000	2027	160,000	20,000	180,000	20,000	(200,000)	-	20,000	20,000		
Equip	Heavy Equip	DPW	DPW	2022	3	Case SV185B	60,000	10	6000	2032	18,000	6,000	24,000	6,000	30,000	6,000	-	36,000		
Equip	Heavy Equip	DPW	DPW	2015	10	GLP 050 FORKLIFT	30,000	12	2500	2027	25,000	2,500	27,500	2,500	(30,000)	-	2,500	2,500		
Equip	Heavy Equip	DPW	DPW	2021	4	Case 221F	90,000	10	9000	2031	36,000	9,000	45,000	9,000	54,000	9,000	-	63,000		
Equip	Heavy Equip	DPW	DPW	2019	6	BOMAG BW900-50 Asphalt Roller	30,000	20	1500	2039	13,500	1,500	15,000	1,500	16,500	1,500	-	18,000		
Equip	Heavy Equip	DPW	DPW	2016	9	KUBOTA RTV 1100	33,000	15	2200	2031	19,800	2,200	22,000	2,200	24,200	2,200	-	26,400		
Equip	Heavy Equip	DPW	DPW	2021	4	Bobcat ST5550	45,000	10	4500	2031	18,000	4,500	22,500	4,500	27,000	4,500	-	31,500		
Equip	Heavy Equip	DPW	DPW	2001	24	BARBER SURFRAKE, MODEL 400	35,000	15	2333	2016	21,000	2,333	23,333	2,333	25,667	2,333	-	28,000		
Equip	Heavy Equip	DPW	DPW	2023	2	John Deere Gator HPX electric	25,000	15	1667	2038	15,000	1,667	16,667	1,667	18,333	1,667	-	20,000		
Equip	Heavy Equip	DPW	DPW	2011	14	KUBOTA RTV 900	33,000	15	2200	2026	30,800	2,200	(33,000)	-	2,200	2,200	-	4,400		
Equip	Heavy Equip	DPW	DPW	2015	10	GATOR 4X4 TRUCK	33,000	15	2200	2030	22,000	2,200	24,200	2,200	26,400	2,200	-	28,600		
Equip	Refuse Equip	DPW	DPW	2021	4	COMPACTOR #1 (shared)	120,000	10	12000	2031	48,000	12,000	60,000	12,000	72,000	12,000	-	84,000		
Equip	Refuse Equip	DPW	DPW	2017	8	COMPACTOR #2 (shared)	110,000	10	11000	2027	88,000	11,000	99,000	11,000	(110,000)	-	11,000	11,000		
Equip	Misc Equip	DPW	DPW	2023	2	River Park Park Sprinkler System	25,000	20	1250	2043	11,250	1,250	12,500	1,250	13,750	1,250	-	15,000		
Equip	Misc Equip	DPW	DPW	2002	23	Village Center Sprinkler System	25,000	20	1250	2022	11,250	1,250	12,500	1,250	13,750	1,250	-	15,000		
Equip	Misc Equip	DPW	DPW	2006	19	Humble Park Sprinkler System	15,000	20	750	2026	14,250	750	(15,000)	-	750	750	-	1,500		
Equip	Misc Equip	DPW	DPW	2011	14	Atwater Park Sprinkler System	10,000	20	500	2031	7,000	500	7,500	500	8,000	500	-	8,500		
Equip	Misc Equip	DPW	DPW	2011	14	Capitol Drive Blvd Sprinkler System	100,000	20	5000	2031	70,000	5,000	75,000	5,000	80,000	5,000	-	85,000		
Equip	Misc Equip	DPW	DPW	2020	5	GENERATOR / WELDER	5,000	30	167	2050	1,500	167	1,667	167	1,833	167	-	2,000		
Equip	Misc Equip	DPW	DPW	1988	37	AIR COMPRESSOR (SHOP)	11,500	20	575	2008	5,175	575	5,750	575	6,325	575	-	6,900		
Equip	Misc Equip	DPW	DPW	1988	37	DRILL PRESS (LARGE)	8,000	30	267	2018	2,400	267	2,667	267	2,933	267	-	3,200		
Equip	Misc Equip	DPW	DPW	1992	33	TABLE SAW	8,940	20	447	2012	4,023	447	4,470	447	4,917	447	-	5,364		
Equip	Misc Equip	DPW	DPW	1992	33	20 INCH PLANER	10,000	20	500	2012	4,500	500	5,000	500	5,500	500	-	6,000		
Equip	Misc Equip	DPW	DPW	1995	30	MAKEUP AIR SYSTEM	6,000	25	240	2020	2,160	240	2,400	240	2,640	240	-	2,880		
Equip	Misc Equip	DPW	DPW	1997	28	Heavy Vehicle lift	30,000	20	1500	2017	13,500	1,500	15,000	1,500	16,500	1,500	-	18,000		
Equip	Misc Equip	DPW	DPW	2003	22	BLACK GOLD FURNACE & TANK	10,000	15	667	2018	6,000	667	6,667	667	7,333	667	-	8,000		

Group	Category	DEPT	Dept Descr	PURCHASE YEAR	Age	Descr	Est. Replacement Cost	Functional Est Life	Annual Assignment	Replacement Year	2026 Beginning Balance	2026			2027			2028			
												2026 Adds	2026 Purchases	2026 Ending Balance	2027 Adds	2027 Purchases	2027 Ending Balance	2028 Adds	2028 Purchases	2028 Ending Balance	
Equip	Misc Equip	DPW	DPW	2011	14	Backup generator	50,000	20	2500	2031	35,000	2,500		37,500	2,500		40,000	2,500		42,500	
Equip	Misc Equip	DPW	DPW	2012	13	Salt Brine Maker	20,000	12	1667	2024	15,000	1,667		16,667	1,667		18,333	1,667		20,000	
Equip	Misc Equip	DPW	DPW	2012	13	CARDINAL ELECTRONIC PIT SCALE	24,000	15	1600	2027	20,800	1,600		22,400	1,600	(24,000)	-	1,600		1,600	
Equip	Misc Equip	DPW	DPW	2012	13	Mobile Radios, Antenna Base	15,000	10	1500	2022	13,500	1,500		15,000	1,500		16,500	1,500		18,000	
Equip	Misc Equip	DPW	DPW	2012	13	STATIONARY PRESSURE WASHER	9,000	12	750	2024	6,750	750		7,500	750		8,250	750		9,000	
Equip	Misc Equip	DPW	DPW	2013	12	SIGN PLOTTER/CUTTER	8,000	10	800	2023	7,200	800		8,000	800		8,800	800		9,600	
Equip	Misc Equip	DPW	DPW	2014	11	UG Line Tracer (electrical dept)	5,000	15	333	2029	3,667	333		4,000	333		4,333	333		4,667	
Equip	Misc Equip	DPW	DPW	1980	45	Fault Locator (electrical dept)	8,000	15	533	1995	4,800	533		5,333	533		5,867	533		6,400	
Equip	Misc Equip	DPW	DPW	2015	10	DIAGNOSTIC SCANNER	6,000	7	857	2022	7,714	857		8,571	857		9,429	857		10,286	
Equip	Misc Equip	DPW	DPW	2015	10	Fuel Pump	7,500	12	625	2027	6,250	625		6,875	625	(7,500)	-	625		625	
Equip	Misc Equip	DPW	DPW	2015	10	TIRE CHANGER / balancer	7,500	12	625	2027	6,250	625		6,875	625	(7,500)	-	625		625	
Equip	Misc Equip	DPW	DPW	2016	9	Light Vehicle Lift	25,000	12	2083	2028	18,750	2,083		20,833	2,083		22,917	2,083	(25,000)	-	
Equip	Misc Equip	DPW	DPW	2024	1	AUTO DIAGNOSTIC SCANNER	7,500	7	1071	2031	1,071	1,071		2,143	1,071		3,214	1,071		4,286	
Equip	Misc Equip	DPW	DPW	2019	6	WIRE WELDER	7,000	20	350	2039	3,150	350		3,500	350		3,850	350		4,200	
Equip	Misc Equip	DPW	DPW	2023	2	A/C RECHARGE MACHINE R-1234YF	10,000	15	667	2038	6,000	667		6,667	667		7,333	667		8,000	
Equip	Heavy Equip	Water	Water	2018		CASE SV185 Skid Steer	35,000	10	3,500	2028	24,500	3,500		28,000	3,500		31,500	3,500	(35,000)	-	
Equip	Heavy Equip	Water	Water	2014		Trench Box	8,000	20	400	2034	4,400	400		4,800	400		5,200	400		5,600	
Equip	Misc Equip	Water	Water	2012		Meter reading handhelds	-	5	-	2017	-	-		-	-		-	-		-	
Equip	Misc Equip	Water	Water	2023		WACHS Compact LX value trailer	95,000	20	4,750	2043	42,750	4,750		47,500	4,750		52,250	4,750		57,000	
Equip	Tools	Water	Water	1995		Honda Generator	4,500	20	225	2015	2,025	225		2,250	225		2,475	225		2,700	
Equip	Tools	Water	Water	1996		Meter Tester	2,200	20	110	2016	990	110		1,100	110		1,210	110		1,320	
Equip	Tools	Water	Water	1998		3" Trash Pump	1,500	20	75	2018	675	75		750	75		825	75		900	
Equip	Tools	Water	Water	2000		Air Saw	-	20	-	2020	-	-		-	-		-	-		-	
Equip	Tools	Water	Water	2023		Gas Detectors Base Units	2,000	5	400	2028	800	400		1,200	400		1,600	400		2,000	
Equip	Tools	Water	Water	2022		30" Concrete Road Saw	25,000	15	1,667	2037	15,000	1,667		16,667	1,667		18,333	1,667		20,000	
Equip	Tools	Water	Water	2011		Metal Detector	1,400	20	70	2031	980	70		1,050	70		1,120	70		1,190	
Equip	Tools	Water	Water	2012		3" Trash Pump	1,600	12	133	2024	1,200	133		1,333	133		1,467	133		1,600	
Equip	Tools	Water	Water	2012		Diaphragm pump	1,600	12	133	2024	1,200	133		1,333	133		1,467	133		1,600	
Equip	Tools	Water	Water	2024		Gate Valve turner	90,000	15	6,000	2039	54,000	6,000		60,000	6,000		66,000	6,000		72,000	
Equip	Tools	Water	Water	2022		Guillotine Pipe Saw	10,000	10	1,000	2032	3,000	1,000		4,000	1,000		5,000	1,000		6,000	
Equip	Tools	Water	Water	2016		Leak Detection Equip	5,000	10	500	2026	4,500	500	(5,000)	-	500		500	500		1,000	
Equip	Tools	Water	Water	2017		UTILITY LOCATOR RD7100	8,000	10	800	2027	6,400	800		7,200	800	(8,000)	-	800	800		800
Equip	Heavy Equip	Sewer	Sewer	2022		John Deere loader backhoe	150,000	10	15,000	2032	45,000	15,000		60,000	15,000		75,000	15,000		90,000	
Equip	Heavy Equip	Sewer	Sewer	2017		SULLAIR DPQ185 AIR COMPRESS	20,000	10	2,000	2027	16,000	2,000		18,000	2,000	(20,000)	-	2,000	2,000		2,000
Equip	Misc Equip	Sewer	Sewer	2012		Handheld meter readers/software	-	10	-	2022	-	-		-	-		-	-		-	
Equip	Heavy Equip	Sewer	Sewer	2008		ODB LEAF VAC #109	-	15	-	2023	-	-		-	-		-	-		-	
Equip	Tools	Sewer	Sewer	1996		TRASH PUMPS / SHORING PUMP	4,000	20	200	2016	1,800	200		2,000	200		2,200	200		2,400	
Equip	Tools	Sewer	Sewer	1997		TRENCH BOX/SPDRS (SHIELD)	-	10	-	2007	-	-		-	-		-	-		-	
Equip	Tools	Sewer	Sewer	2020		S50G-M7 Tripod Set-up	4,500	10	450	2030	2,250	450		2,700	450		3,150	450		3,600	
Equip	Tools	Sewer	Sewer	2000		BUILD A BOX	3,500	20	175	2020	1,575	175		1,750	175		1,925	175		2,100	
Equip	Tools	Sewer	Sewer	2000		GAS DETECTION ALARM SYS	4,000	10	400	2010	3,600	400		4,000	400		4,400	400		4,800	
Equip	Tools	Sewer	Sewer	2000		HYDRAULIC SUBMSBLE PUMP	4,500	20	225	2020	2,025	225		2,250	225		2,475	225		2,700	
Equip	Tools	Sewer	Sewer	2001		LINER SET	-	20	-	2021	-	-		-	-		-	-		-	
Equip	Tools	Sewer	Sewer	2002		LATERAL TV CAM	-	12	-	2014	-	-		-	-		-	-		-	
Equip	Tools	Sewer	Sewer	2020		WARTHOG JET NOZZLES	4,500	15	300	2035	1,500	300		1,800	300		2,100	300		2,400	
Equip	Tools	Sewer	Sewer	2008		ROOT CUTTER NOZZLE	4,500	15	300	2023	2,700	300		3,000	300		3,300	300		3,600	
Equip	Tools	Sewer	Sewer	2011		GME trench box / shoring	8,000	30	267	2041	2,400	267		2,667	267		2,933	267		3,200	
Equip	Tools	Sewer	Sewer	2012		CONCRETE MIXER	3,400	12	283	2024	2,550	283		2,833	283		3,117	283		3,400	
Equip	Tools	Sewer	Sewer	2014		Manhole cover lift	1,600	15	107	2029	1,173	107		1,280	107		1,387	107		1,493	
Equip	Tools	Sewer	Sewer	2015		SHARED SEWER TELEVISIONING EQL	50,000	15	3,333	2030	33,333	3,333		36,667	3,333		40,000	3,333		43,333	
Total											4,343,800	819,694	(687,000)	4,476,494	819,694	(909,000)	4,387,188	819,694	(1,016,000)	4,190,882	

Village of Shorewood
Vehicle Replacement Detail

10/31/2025

2026

ID	Category	Dept Descr	Year / Make / Model	PURCHASE		Descr	Est. Replacement Cost	Functional Est Life	Annual Assignment	Replacement Year	2026 Beginning Balance	2026			2027			2028		
				YEAR	Age							2026 Adds	2026 Purchases	2026 Ending Balance	2027 Adds	2027 Purchases	2027 Ending Balance	2028 Adds	2028 Purchases	2028 Ending Balance
901	Vehicle	Police	2018 FORD EXPLORER	2018	7.0	UNMARKED	75,000	8	9,375	2027	56,250	9,375	-	65,625	9,375	(75,000)	-	9,375	9,375	9,375
902	Vehicle	Police	2020 FORD EXPLORER	2020	5.0	PATROL VEHICLE	75,000	8	9,375	2026	65,625	9,375	(75,000)	-	9,375	9,375	-	9,375	9,375	18,750
903	Vehicle	Police	2018 FORD EXPLORER	2017	8.0	PATROL VEHICLE	75,000	9	8,333	2027	58,333	8,333	-	66,667	8,333	(75,000)	-	8,333	8,333	8,333
904	Vehicle	Police	2021 FORD EXPLORER	2021	4.0	PATROL VEHICLE	75,000	8	9,375	2029	37,500	9,375	-	46,875	9,375	-	56,250	9,375	65,625	
906	Vehicle	Police	2022 Ford Explorer	2022	3.0	PATROL VEHICLE	75,000	8	9,375	2030	28,125	9,375	-	37,500	9,375	-	46,875	9,375	56,250	
907	Vehicle	Police	2022 Ford Explorer	2022	3.0	PATROL VEHICLE	75,000	8	9,375	2030	28,125	9,375	-	37,500	9,375	-	46,875	9,375	56,250	
908	Vehicle	Police	2017 JEEP WRANGLER	2016	9.0	PARKING CHECKER	75,000	10	7,500	2026	67,500	7,500	(75,000)	-	7,500	7,500	7,500	7,500	15,000	
909	Vehicle	Police	2018 FORD EXPLORER	2018	7.0	UNMARKED	65,000	8	8,125	2027	48,750	8,125	-	56,875	8,125	(65,000)	-	8,125	8,125	8,125
910	Vehicle	Police	2024 FORD EXPLORER	2024	1.0	PATROL VEHICLE	75,000	8	9,375	2032	9,375	9,375	-	18,750	9,375	-	28,125	9,375	37,500	
911	Vehicle	Police	2015 CHEVY EQUINOX	2015	10.0	UNMARKED	65,000	10	6,500	2030	32,500	6,500	-	39,000	6,500	-	45,500	6,500	52,000	
912	Vehicle	Police	2024 Ford Explorer	2024	1.0	PATROL VEHICLE	75,000	8	9,375	2032	9,375	9,375	-	18,750	9,375	-	28,125	9,375	37,500	
202	Vehicle	Planning	2015 CHEVY CRUZ	2015	10.0	INSPECTIONS	35,000	10	3,500	2027	28,000	3,500	-	31,500	3,500	(35,000)	-	3,500	3,500	3,500
22	Vehicle	DPW	2019 Toyota Tacoma	2023	2.0	COMPACT PICK-UP TRUCK	38,000	8	4,750	2031	9,500	4,750	-	14,250	4,750	-	19,000	4,750	23,750	
24	Vehicle	DPW	2008 CHEVY COLORADO	2008	17.0	COMPACT PICK-UP TRUCK	70,000	10	7,000	2026	63,000	7,000	(70,000)	-	7,000	7,000	7,000	7,000	14,000	
25	Vehicle	DPW	2023 Toyota Carolla Cross	2023	2.0	DPW DIRECTOR	40,000	8	5,000	2031	10,000	5,000	-	15,000	5,000	-	20,000	5,000	25,000	
26	Vehicle	DPW	2023 Toyota Carolla Cross	2023	2.0	ASST DPW DIRECTOR	40,000	8	5,000	2031	10,000	5,000	-	15,000	5,000	-	20,000	5,000	25,000	
30	Vehicle	DPW	2011 CHEVY SILVERADO	2011	14.0	3/4 TON PICK-UP TRUCK	50,000	10	5,000	2028	35,000	5,000	-	40,000	5,000	-	45,000	5,000	(50,000)	
32	Vehicle	DPW	2012 FORD F550 Versalift	2013	12.0	2 TON BUCKET TRUCK	130,000	10	13,000	2029	78,000	13,000	-	91,000	13,000	-	104,000	13,000	117,000	
33	Vehicle	DPW	2001 FORD F350 W/NEW Fl	2001	24.0	1 TON SERVICE TRUCK	60,000	12	5,000	2028	45,000	5,000	-	50,000	5,000	-	55,000	5,000	(60,000)	
34	Vehicle	DPW	2012 GMC 3500 w/Dump Bc	2012	13.0	2.5 CY DUMP TRUCK	65,000	10	6,500	2029	39,000	6,500	-	45,500	6,500	-	52,000	6,500	58,500	
36	Vehicle	DPW	2002 FORD F350 W/UTILITY	2002	23.0	1 TON FLAT BED TRUCK	60,000	10	6,000	2027	48,000	6,000	-	54,000	6,000	(60,000)	-	6,000	6,000	6,000
38	Vehicle	DPW	2022 Ford F350	2022	3.0	1 TON PICK-UP TRUCK	60,000	8	7,500	2030	22,500	7,500	-	30,000	7,500	-	37,500	7,500	45,000	
39	Vehicle	DPW	2019 FORD E-350	2019	6.0	1 TON SERVICE Van	60,000	10	6,000	2029	36,000	6,000	-	42,000	6,000	-	48,000	6,000	54,000	
44	Vehicle	DPW	2016 FORD F-550	2015	10.0	2 TON SERVICE TRUCK - Forestry	90,000	8	11,250	2028	33,750	11,250	-	45,000	11,250	-	56,250	11,250	67,500	
45	Vehicle	DPW	2019 FORD F-350	2020	5.0	STREETS - 5 CY DUMP	80,000	10	8,000	2030	40,000	8,000	-	48,000	8,000	-	56,000	8,000	64,000	
47	Vehicle	DPW	2007 FORD TRUCK	2006	19.0	FORESTRY - 6 CY DUMP TRUCK	80,000	10	8,000	2027	64,000	8,000	-	72,000	8,000	(80,000)	-	8,000	8,000	8,000
50	Vehicle	DPW	2014 INTERNATIONAL 4300	2014	11.0	HOOK LIFT w/ 8 CY DUMP	225,000	10	22,500	2028	157,500	22,500	-	180,000	22,500	-	202,500	22,500	(225,000)	
54	Vehicle	DPW	2019 Western Start 4700 SB	2019	6.0	STREETS - 10 CY DUMP BODY	225,000	10	22,500	2029	135,000	22,500	-	157,500	22,500	-	180,000	22,500	202,500	
55	Vehicle	DPW	2020 Western Star 4700 SB	2021	4.0	STREETS - 10 CY DUMP TRUCK	225,000	10	22,500	2031	90,000	22,500	-	112,500	22,500	-	135,000	22,500	157,500	
56	Vehicle	DPW	2023 International HV507	2022	3.0	STREETS - 7 CY DUMP TRUCK	225,000	10	22,500	2032	67,500	22,500	-	90,000	22,500	-	112,500	22,500	135,000	
57	Vehicle	DPW	2007 GMC 7500 TRUCK	2007	18.0	STREETS - 7 CY DUMP TRUCK	225,000	10	22,500	2029	135,000	22,500	-	157,500	22,500	-	180,000	22,500	202,500	
58	Vehicle	DPW	2023 International HV507	2023	2.0	STREETS - 7 CY DUMP TRUCK	290,000	10	29,000	2033	58,000	29,000	-	87,000	29,000	-	116,000	29,000	145,000	
59	Vehicle	DPW	2008 INTERNATIONAL 7300	2008	17.0	STREETS - 7 CY DUMP TRUCK	290,000	10	29,000	2026	261,000	29,000	(290,000)	-	29,000	29,000	29,000	29,000	58,000	
65	Vehicle	DPW	2023 International MV607 lif	2024	1.0	FORESTRY - BUCKET TRUCK	350,000	12	29,167	2036	29,167	29,167	-	58,333	29,167	-	87,500	29,167	116,667	
70	Vehicle	DPW	2005 OTTAWA SPOTTER (sh:	2011	14.0	SPECIALTY EQUIPMENT	70,000	8	8,750	2030	26,250	8,750	-	35,000	8,750	-	43,750	8,750	52,500	
64	Vehicle	Sewer	2020 Freightliner	2020	5.0	SEWER - JET / VACUUM	475,000	8	59,375	2028	296,875	59,375	-	356,250	59,375	-	415,625	59,375	(475,000)	
63	Vehicle	Sewer	GLOABAL R3 AIR SWEEPER	2022	3.0	STREET SWEEPER	350,000	8	43,750	2030	131,250	43,750	-	175,000	43,750	-	218,750	43,750	262,500	
108	Vehicle	Sewer	FREIGHTLINER M2-106	2022	3.0	SEWER - LEAF COLLECTIONS	250,000	8	31,250	2030	93,750	31,250	-	125,000	31,250	-	156,250	31,250	187,500	
110	Vehicle	Sewer	FREIGHTLINER M2-106	2022	3.0	SEWER - LEAF COLLECTIONS	250,000	8	31,250	2030	93,750	31,250	-	125,000	31,250	-	156,250	31,250	187,500	
31	Vehicle	Sewer	2012 GMC STEP VAN	2012	13.0	SEWER - UTILITY TRUCK	40,000	8	5,000	2020	-	-	-	-	-	-	-	-	-	-
37	Vehicle	Water	2010 CHEVY	2010	15.0	WATER - UTILITY TRUCK	40,000	8	5,000	2018	30,000	5,000	-	35,000	5,000	(40,000)	-	5,000	5,000	5,000
35	Vehicle	Water	2015 CHEVY SILVERADO 25	2015	10.0	WATER - UTILITY TRUCK 3/4 TON	40,000	8	5,000	2023	30,000	5,000	-	35,000	5,000	(40,000)	-	5,000	5,000	5,000
Total											4,343,800	819,694	(687,000)	4,476,494	819,694	(909,000)	4,387,188	819,694	(1,016,000)	4,190,882